



Annual Budget
Village of Oswego, Illinois
Fiscal Year May 1, 2011 – April 30, 2012

VILLAGE OF OSWEGO, ILLINOIS
ANNUAL BUDGET
FISCAL YEAR 2011/2012
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Principal Officials

Village President

Brian LeClercq
(Term Expires April 2014)

Village Trustees

Tony Giles
(Term Expires April 2014)

Jeff Lawson
(Term Expires April 2013)

Terry Michels
(Term Expires April 2014)

Gail Johnson
(Term Expires April 2014)

Judy Sollinger
(Term Expires April 2013)

Scott Volpe
(Term Expires April 2013)

Appointed Positions

Jeanne Hoch

Village Clerk

Dwight Baird

Interim Village Administrator

Mark Horton

Finance Director/Village Treasurer

Ann Spears

Human Resources Director

Rod Zenner

Community Development Director

Jerry Weaver

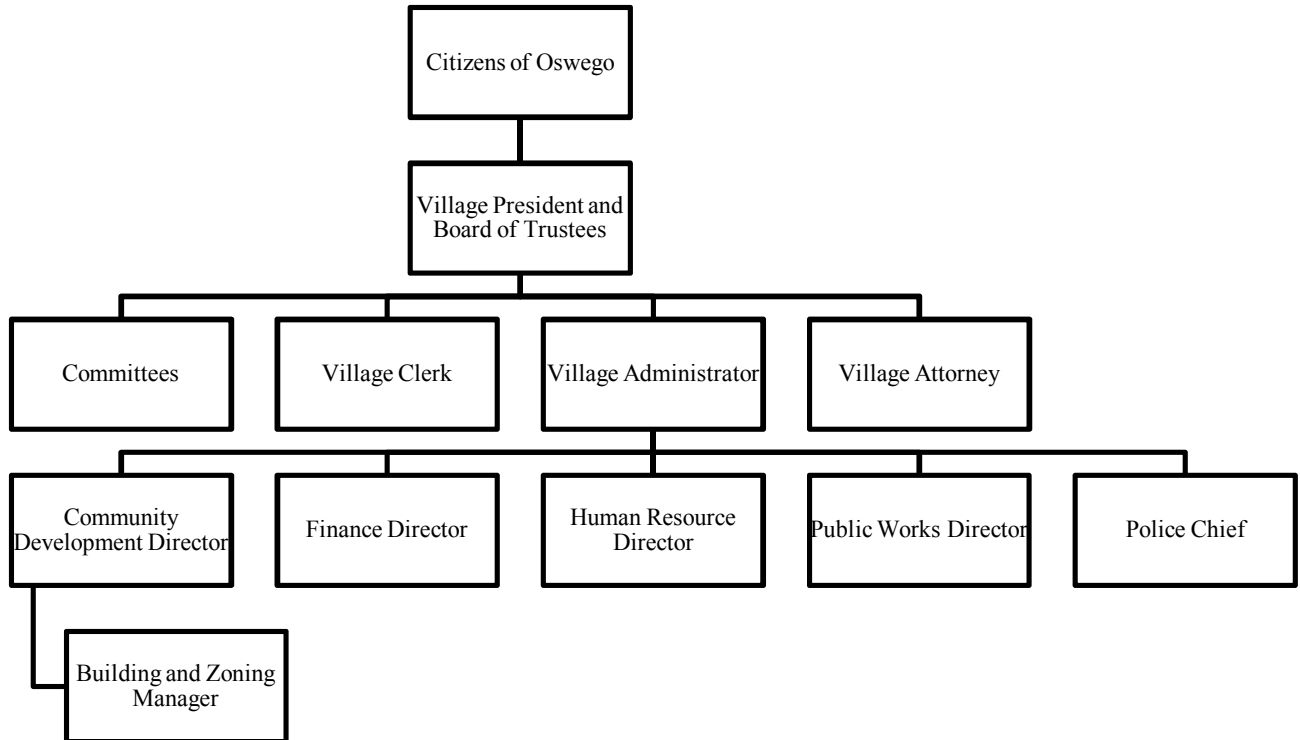
Public Works Director

Dwight Baird

Police Chief

VILLAGE OF OSWEGO
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FISCAL YEAR 2011/2012

VILLAGE OF OSWEGO ORGANIZATIONAL CHART



VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of Oswego, Illinois for its annual budget for the fiscal year beginning May 1, 2010.

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 communications device.

This 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

March 15, 2011

The Honorable Village President and Village Trustees
Village Administrator
Village Residents

Over the past two fiscal years, Village staffing has seen the loss of twenty employees and decreases in budgeted expenditures in excess of \$3.0 million. The Village was not spared from the economic recession as residents suffered job losses, the # of home foreclosures dramatically increased and governmental agencies became targets for the frustrated. It has been a slow path for recovery as the State of Illinois's fiscal problems have put a greater burden on local government and the working class with the slow remittance of state shared revenues and an income tax increase on businesses and employees. Fiscal Year 2011/2012, (FY 2012), promises more of the same for the Village as the housing industry has yet to rebound, local unemployment is hovering around 9% and major revenue sources vacillate along with the economy. The FY 2012 Annual Budget is another year of further belt tightening, increased anxiety for revenue sources to increase, spending what may be available on much needed capital improvements and requiring staff to maintain the same pre budget reduction levels of service for residents.

The FY 2012 Annual Budget outlines the various services and programs that will be provided to Village residents for the fiscal year. 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 Village's current financial status. 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:

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

Mindful of the above principles, the current economic environment, future prognostications and the potential for the unexpected has not allowed for increasing expenditures. Department Heads were told to hold the line on expenditures and reduce them wherever possible. With the assistance from staff a balanced Budget is hereby 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. Fund balance reserves were not used to balance budgets in any Fund for FY 2012.

The FY 2012 Village Budget was adopted on April 19, 2011 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 2012 Village Budget has projected total revenues of \$26 million and total expenditures of \$24.5 million. FY 2012 operating revenues (General Fund, Capital Improvement Fund, Water & Sewer Fund, and Garbage Collection Fund) total \$21.9 million compared with total operating expenditures of \$21.7 million. The following tables detail the breakdown of revenues and expenditures by Fund comparing the FY 2012 Budget with the FY 2011 Budget.

REVENUES - ALL FUNDS

FUND	FY 09/10 ACTUAL	FY 10/11 BUDGET	FY 10/11 ESTIMATED	FY 11/12 BUDGET	CHANGE FY 12 BUDGET vs. FY 11 BUDGET
General	12,664,123	13,716,567	13,501,271	13,919,853	1.48%
Motor Fuel Tax	1,032,336	762,500	838,990	705,000	-7.54%
Debt Service	1,482,892	1,821,894	1,821,594	1,815,585	-0.35%
Capital Reserve	352,568	0	0	0	0.00%
Capital Improvement	2,821,910	86,000	60,900	121,000	40.70%
Water and Sewer	5,470,564	7,674,197	7,497,587	5,598,368	-27.05%
Garbage Collection	2,084,866	2,095,500	2,177,400	2,277,700	8.69%
Police Pension	2,884,590	1,628,700	1,555,961	1,630,000	0.08%
TOTAL REVENUES	28,793,849	27,785,358	27,453,703	26,067,506	-6.18%

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

Total revenues have decreased 6.2% or \$1.7 million compared to the final budget for Fiscal Year 2010/2011 (FY 2011). Total FY 2012 revenues are conservatively budgeted \$1.4 million lower than what is projected for FY 2011 based on year to date data and assumptions for the next fiscal year. General Fund revenues for FY 2012 are 1.5% (\$0.2 million) greater than the FY 2011 Budget and 3.1% (\$0.4 million) greater than FY 2011 projected revenues. A full year of the Local Sales Tax revenue accounts for the increase in the budget as well as the amount greater than the FY 2011 projections. Motor Fuel Tax Fund total revenues are 7.5% less than budget for FY 2011 because of the expected decline in state shared motor fuel tax allotments. The Capital Improvement Fund shows a 41% increase in revenues due to a budget line item for new grant

revenue of \$40,000. The Water and Sewer Fund revenues decreased from FY 2011 Budget amounts because of lower grant revenue to be received and no transfer from other Funds budgeted for FY 2012. The Garbage Collection Fund revenues are estimated to increase 9% because of annual rate increases for the service. Police Pension Fund revenues have increased due to more property tax dollars being distributed to the Fund and greater anticipated investment income.

Total expenditures have decreased 6.8% or \$1.7 million compared to the final budget for FY 2011. General Fund expenditures have decreased 11% from FY 2011 Budget amounts because of no non-operating transfer to the Water and Sewer Fund included in the FY 2012 Budget. Capital Improvement Fund expenditures have decreased 21% due to only two small scale projects included in the FY 2012 Budget. The Water and Sewer Fund is showing a 4% reduction in expenses as even more line items were reduced compared to the FY 2011 Budget. The Garbage Collection Fund expenses have increased 10% due to contractual increases for service collection. The Police Pension Fund expenditures have increased because of additional investment, accounting fees and greater benefit payments to be incurred in FY 2012.

EXPENDITURES - ALL FUNDS

FUND	FY 09/10 ACTUAL	FY 10/11 BUDGET	FY 10/11 ESTIMATED	FY 11/12 BUDGET	CHANGE FY 12 BUDGET vs. FY 11 BUDGET
General	12,102,096	15,384,861	14,838,261	13,727,071	-10.78%
Motor Fuel Tax	1,069,014	762,500	732,500	702,500	-7.87%
Debt Service	1,483,296	1,821,894	1,822,794	1,815,285	-0.36%
Capital Reserve	896,455	0	0	0	0.00%
Capital Improvement	3,562,945	306,213	206,070	240,000	-21.62%
Water and Sewer	5,998,468	5,754,363	5,677,960	5,511,185	-4.23%
Garbage Collection	1,995,198	2,000,000	2,100,000	2,200,000	10.00%
Police Pension	346,884	304,863	304,863	337,000	10.54%
TOTAL EXPENSES	27,454,355	26,334,694	25,682,448	24,533,041	-6.84%

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

Fiscal Year 2011 Budget Recap

Total revenues for the FY 2011 Budget of \$27.8 million are projected to be under budget by \$0.4 million. Total budgeted expenditures of \$26.3 million are also projected to be less than budget by \$0.6 million. Reviewing the Village's Funds provides some insight as to how the revenues and expenditures are projected to be less than budget amounts.

General Fund budgeted revenues are projected to be \$13.7 million which is \$0.2 million less than budget. However, expenditures are projected to be lower than budget by \$0.6 million which will provide a lower actual shortfall than what was budgeted for the fiscal year. All departments are estimated to have lower expenditure totals than what was budgeted.

The Motor Fuel Tax Fund is projected to have total revenues greater than budget by \$0.06 million because of grant revenue received during the fiscal year. Total expenditures are projected to be less than budget. Overall, the Fund will see an increase to the reserve balance.

The Capital Improvement Fund is projected to have total revenues slightly less than budget and expenditures less than budget as well. The Fund will recognize a smaller shortfall than what was included in the Budget.

The Water and Sewer Fund is estimated to have total revenues lower than budget by \$0.2 million compared with expenses lower than budget by \$0.07 million. The Ending Unrestricted Net Assets balance will decrease by less than \$0.1 million.

The Garbage Collection Fund is estimated to have total revenues exceed total expenses by \$0.07 million. Total expenses are estimated to be greater than budget by \$0.1 million. The reserve balance will be increased by \$0.07 million.

Overview of Fiscal Year 2012 Budget

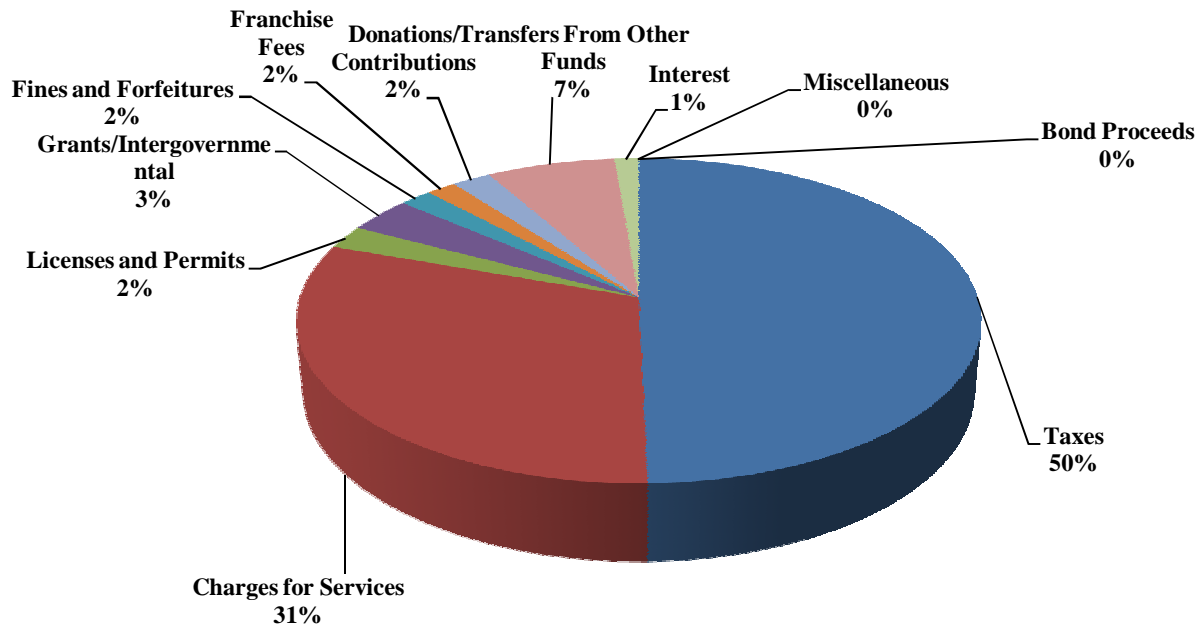
Revenues

The total revenue budget for FY 2012 is \$26.0 million compared with the total expenditure budget of \$24.5 million. Total revenues are \$1.7 million or 6.2% less than the prior year budget and \$1.4 million less than the FY 2011 projected revenues. The decrease in total revenues is because no transfer of money from the General Fund to the Water Fund is included in the FY 2012 Budget. \$1.9 million was transferred from the General Fund to the Water and Sewer Fund in FY 2011. Comparing major revenue sources to the prior fiscal year projections shows the following:

- Tax revenues are estimated to increase 3.6% or \$0.4 million compared to FY 2011 projected tax revenues, the net effect of a full year of Home Rule Sales Tax, increased property taxes for pensions and an increase in income tax revenues.
- Charges for services, Licenses and Permits, Grants, Fines and Forfeitures, Franchise Fees and Interest revenue categories all have budgets slightly greater than FY 2011 projections.
- Donations/contributions revenue is estimated to decrease slightly because of less grant money received from the Treasury rebate on the 2009 Debt issuance.
- Non-operating revenues are \$1.8 million less than FY 2011 because of no transfer from the 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 2012. Taxes are the largest revenue source accounting for 50% of total revenues. Tax revenues are comprised of locally imposed taxes (52%); state shared taxes (29%) and property taxes (19%). Charges for Services are the second largest revenue source accounting for 31% of the total revenues. The Village's enterprise funds account for 95% of the total Charges for Services revenues. Tax revenues and Charges for Services revenues combined account for 81% of the entire Village's revenues.

Fiscal Year 2011/2012 Revenues



The majority of the Village's revenue sources are elastic revenues which are dependent on the economy and as such are not expected to show much growth over the next few fiscal years. FY 2012 total revenues are budgeted to increase a mere \$0.1 million because of the recognition of a full year of the Home Rule Sales tax excluding the decrease in the transfer revenue. Revenue growth is expected to stay at FY 2012 levels for the near future. This will cause the Village to rely more on property tax revenues as a means to pay for the growing demand for village services. Property tax revenue is the one major revenue source which is not elastic and controlled by the Village Board. The Village Board determines the annual amount of property tax levied on property located within the Village.

Expenditures

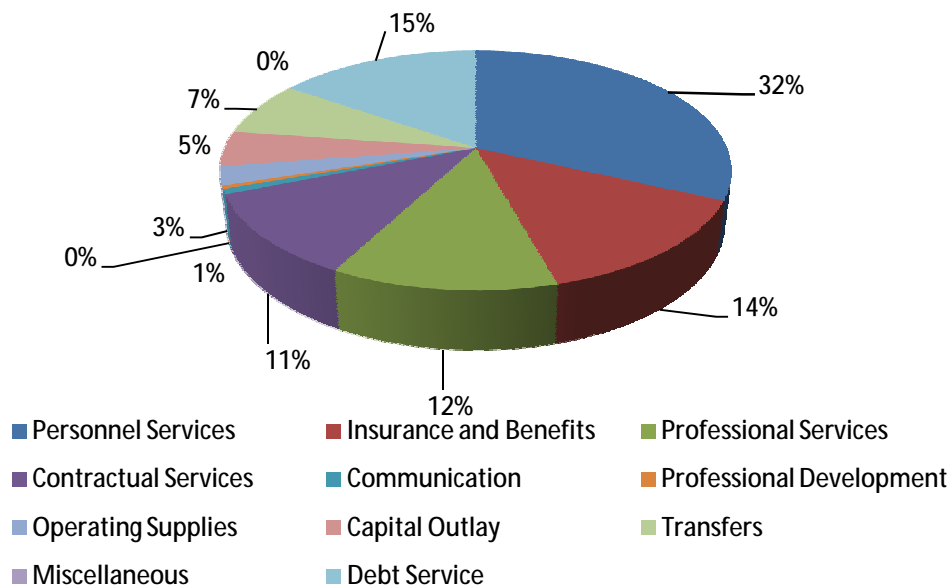
Total expenditures for FY 2012 are \$24.5 million, a decrease of \$1.1 million or 4.5% less than FY 2011 projected expenditures. The decrease is because of the \$1.9 million reduction in the Transfers to Other Funds and netting against the expenditure increases of \$0.8 million across the other expenditure categories.

The change in FY 2012 expenditures is attributable to the net effect of the following expenditure categories as compared to the projected FY 2011 expenditures.

- Personnel services/employee benefits have increased \$0.5 million due to wage and salary increases of \$0.3 million and increased contributions for employee pensions.
- Contractual services expenditures are \$0.12 million greater than the FY 2011 projections. The Road & bridge department maintenance expenditures for FY 2011 are projected to be considerably less than budget.
- Capital Outlay expenditures included in the budget are \$0.15 greater than the projected total for FY 2011. The Village wide technology upgrade and some vehicle/mobile equipment purchases are the reason for the increase.
- All the other categories of expenditures are greater than the FY 2011 projected totals by negligible amounts except Debt Service which has decreased \$0.1 million.

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 46% of total expenditures. Debt Service expenditures account for 15%, Professional Services 13%, Contractual Services 11% and the remaining categories account for 14%.

Fiscal Year 2011/2012 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 2012 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 2013 Budget.

Impact of Capital Outlay on Operations

Capital outlay expenditures have increased \$0.1 million compared to the FY 2011 budget amount and \$0.15 million compared to the FY 2011 projected expenditure amount. Capital purchases included in the FY 2012 Budget are for the purchase of a lawn mower, brush chipper, four squad cars, office equipment, building repairs and the annual road program. No other major capital projects have been included in the FY 2012 Budget. One major capital improvement in the Water and Sewer Fund (\$6.0 million) will be discussed during the early stages of FY 2012 to decide on the financing mechanism for the project. This project has not been included in the Budget.

The Village has been operating on a pay as you go basis for all capital expenditures over the past two years because of the decline in revenue received by the Village. This has put all of the operating budgets in survival mode and caused department heads to forego needed vehicle/mobile equipment replacements, building maintenance/repairs and other identified

projects. Basic operations have been scaled back to allow for capital purchases when necessary. Essentially, all capital purchases have become a part of the departments operating budgets.

The Village needs to develop plans to replace equipment, complete building repairs and infrastructure improvements on a scheduled basis and find the means to provide the money to pay for the capital outlay. This will allow for the operating budgets in all departments to return to paying for the day to day services the residents expect. All major capital improvement projects in the future will require the Village to obtain external financing or alternative revenue sources to pay for the improvements.

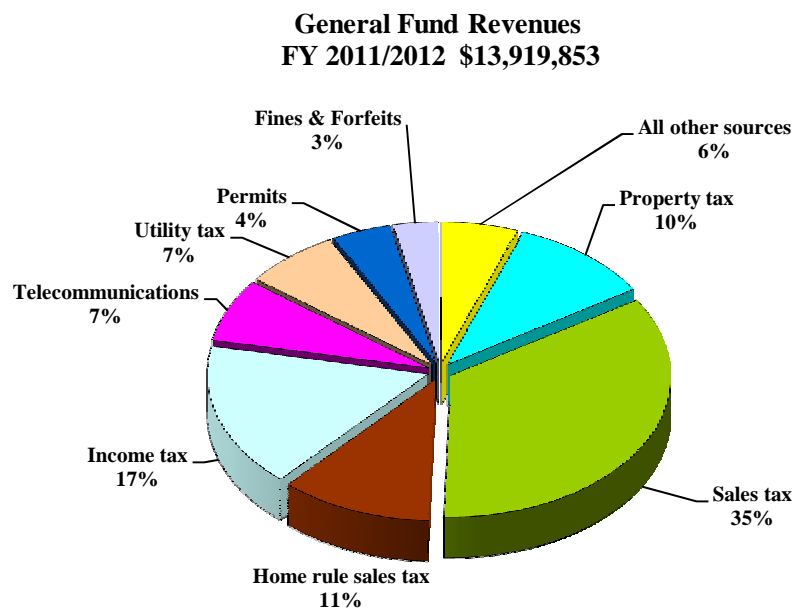
General Fund

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 53% of the total revenue budgeted for FY 2012 and General Fund expenditures are 56% of total expenditures included in the FY 2012 Budget.

General Fund Revenues

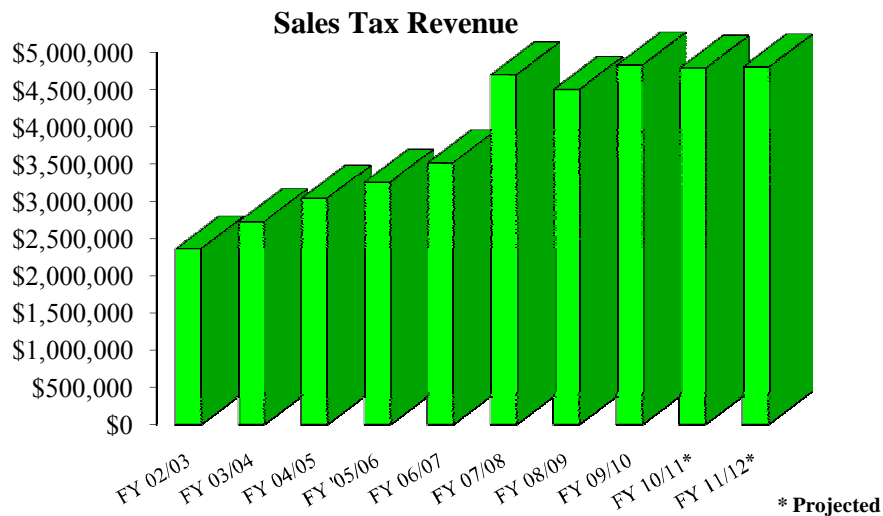
Most of the major revenues that the Village receives are allocated to this fund. Some of the more significant revenues include the Village’s property taxes levied for general purposes and pensions, sales tax, home rule sale tax, income tax, telecommunications fees and utility tax revenues.

The General Fund revenues budget for FY 2012 is \$13.9 million compared to the FY 2011 projected revenue total of \$13.5 million, an increase of only \$0.4 million or 2.9%. 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 \$1.5 million for FY 2012. The other General Fund revenue sources are budgeted equal to the FY 2011 projected amounts or have been decreased due to the present economic environment. 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, home rule sales tax, property tax and telecommunications tax.

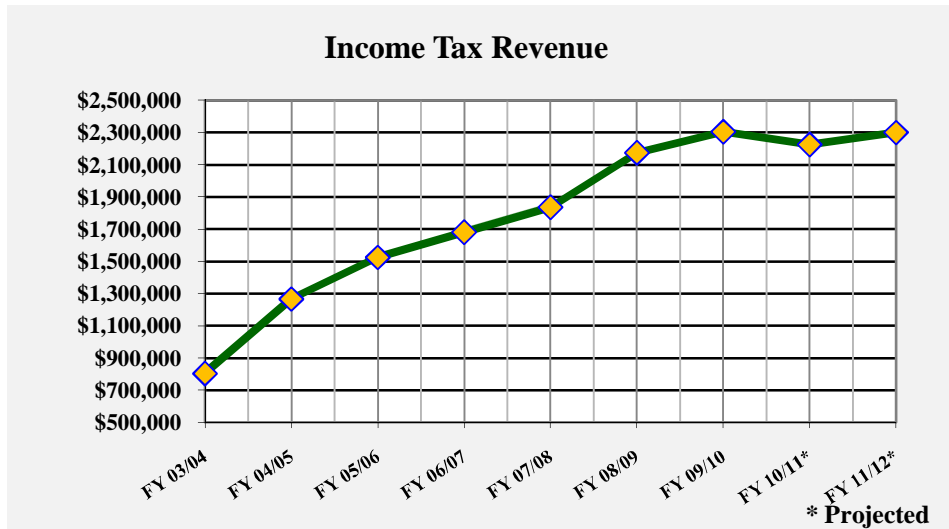


Taxes, which comprise 85% of General Fund revenues, are budgeted to increase \$0.4 million compared to FY 2011 projected total tax revenues. Sales tax revenues and income tax revenues are the two largest sources of tax revenues accounting for 35% and 17% respectively. Revenues collected by the State of Illinois and State shared revenues (revenues collected by the state and distributed on a per capita basis) account for 85% of the total tax revenues received. These revenues are collected by the State of Illinois and remitted to the municipality monthly. The State's fiscal problems have caused the monthly distributions for the State Use tax and State Income tax to be delayed up to five months over the past year.

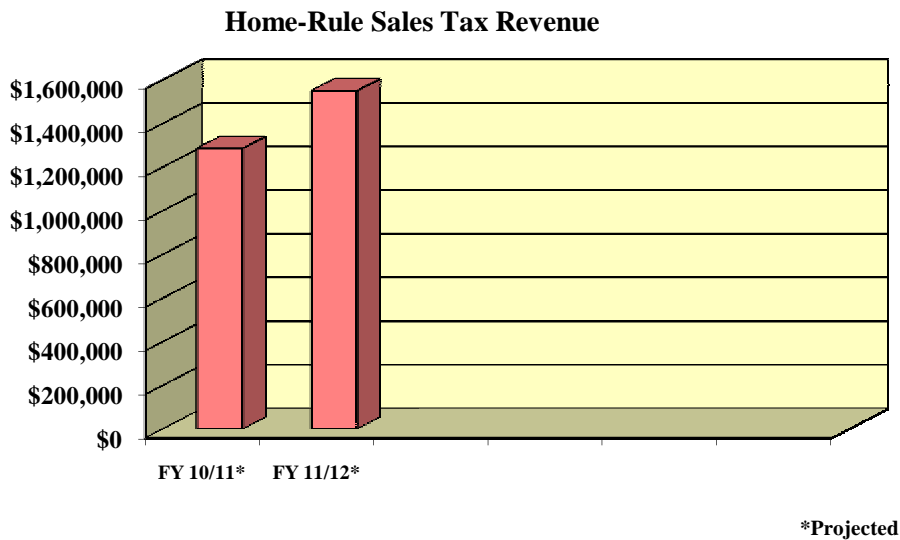
State shared sales tax revenue is the largest single source of revenue for the Village. Sales tax revenue has increased annually since FY 2003 peaking in FY 2008 before declining 5% due to the economic downturn in FY 2009. FY 2011 projections are for a 7% increase with a moderate increase in revenue for FY 2012. Strong retail sales at the end of calendar 2010 provided the greater than anticipated growth for FY 2011. The Village's population has stabilized this past year and this revenue source is expected to show only moderate growth depending on the economic expansion in subsequent years. \$4.8 million is budgeted for FY 2012, which would be the largest fiscal year amount received for sales tax revenue.



Income tax revenues are the second major revenue source for the General Fund. This tax is distributed on a per capita basis from the State of Illinois. Income tax receipts increased annually because of the village's population growth until FY 2010. FY 2011 is projecting a 3% decrease in total revenue due to the high unemployment within the State. The FY 2012 budget includes a 3% increase in this revenue source because of expectations for economic growth and a slight increase due to the 2010 census. This revenue source is always one of concern as the State of Illinois has discussed changes in the remittance formula numerous times over the past few years as a means to keep from distributing this revenue to municipalities. Currently, the State on average is five months behind in remitting monthly payments to governmental entities.

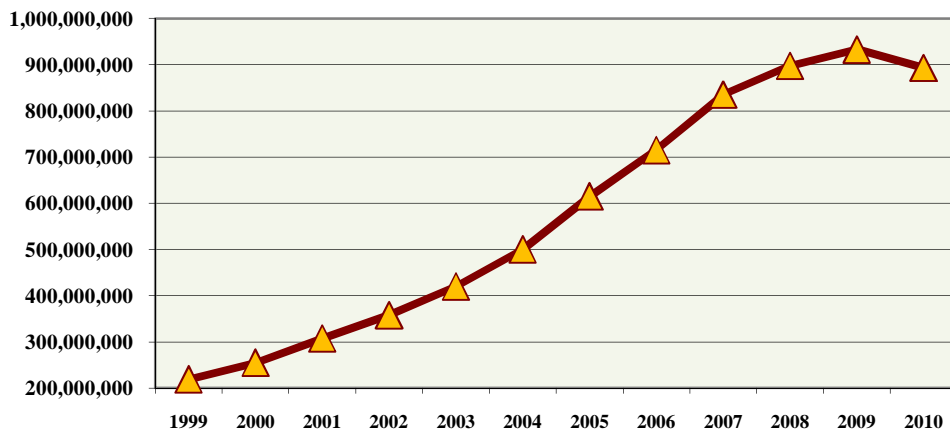


The Home Rule sales tax revenue is the third largest revenue source for the General Fund. The Village implemented a 0.50% home rule sale tax rate in July, 2010. The first year fiscal receipts are projected to be \$1.3 million. A full year of receipts is included in the FY 2012 budget of \$1.5 million.



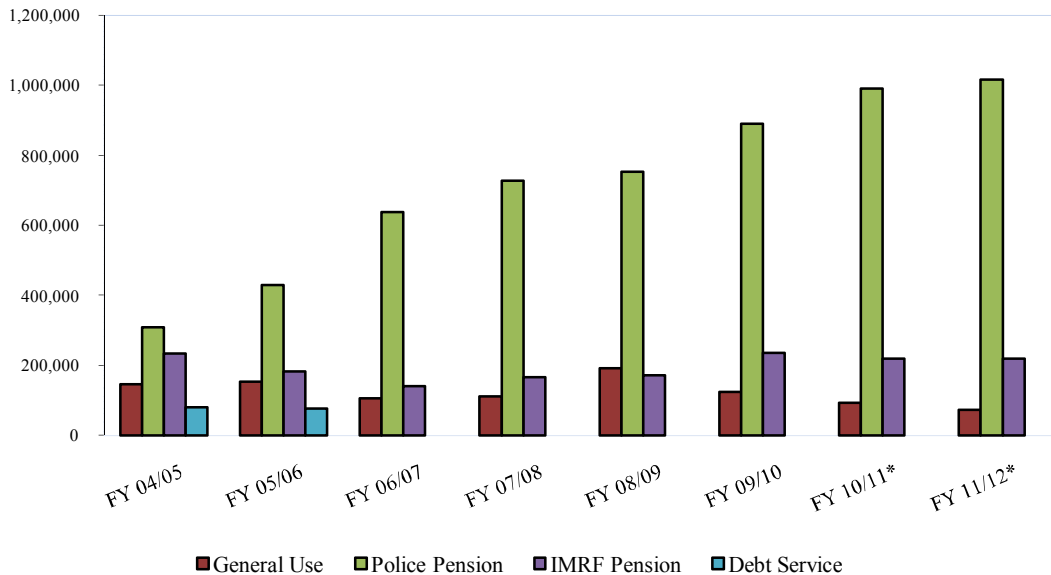
Property tax revenue is the fourth largest source of revenue for the Village and does not fluctuate due to the overall performance of the local and state economy. The Village annually determines how much in property tax revenue will be received from the property owners by levying a total dollar amount 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 experienced a decline in calendar 2010 as was predicted at this time last year.

**Village of Oswego
Equalized Assessed Valuation**



The Village’s EAV declined \$44 million or 4.7% from the calendar year 2009 high of \$933 billion to the 2010 total of \$889 billion. The Village’s EAV annually increased over the past ten years allowing the tax rate to decline to the 2009 rate of \$0.14 cents per \$100 of EAV. The 2010 tax levy rate is estimated to be \$0.15 cents per \$100 of a property’s EAV.

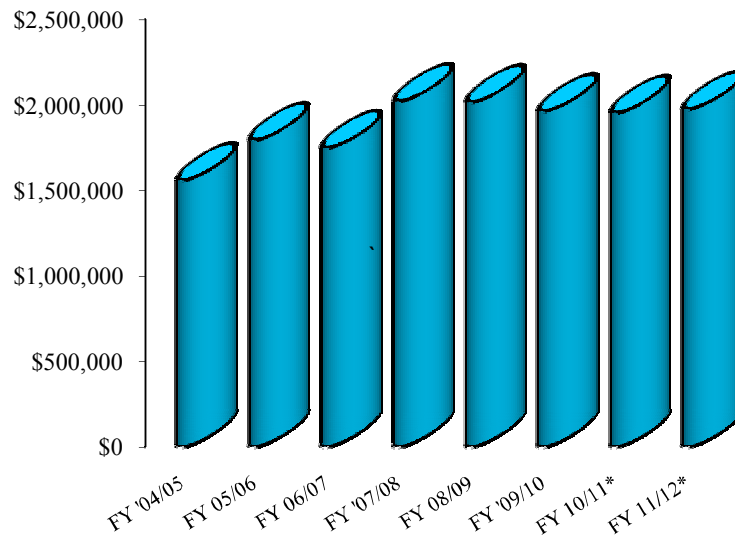
Property Tax Revenue



The chart above shows how the property tax revenues are distributed between the respective Functions. The majority of the 2010 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 78% of the total property tax receipts. The annual distribution to the Police Officers Pension Fund has increased annually 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 2012 has decreased to \$218,765 or 17% of the total tax levy. The IMRF contribution decrease is due to the employee reductions during FY 2010 being removed from the budget. Combined, the two pension funds account for 94% of the entire property tax revenue expected to be received in FY 2012.

Utility tax revenue is the fifth 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



* Projected

Telecommunications taxes generate 51% of the total annual utility tax revenue, the tax on electricity generates 30% and the tax on natural gas generates the remaining 19%. Telecommunications tax revenues have declined for the past two fiscal years and are budgeted to decline to \$1.0 million for FY 2012. The gas and electric utility taxes are expected to be greater than FY 2011 due to the increase in the gas use tax revenues.

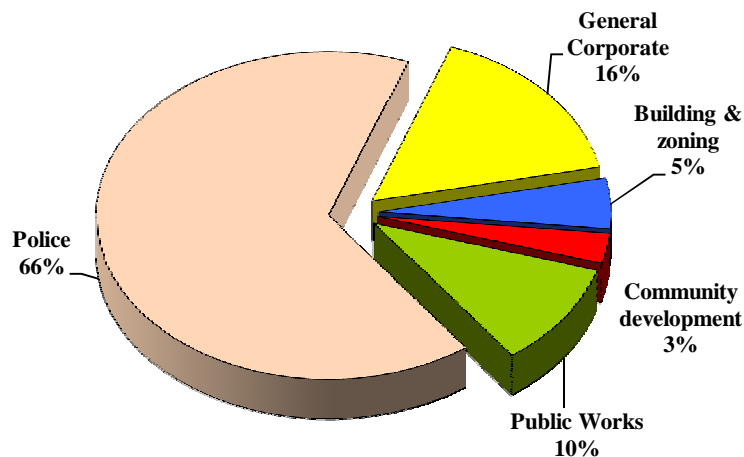
The remaining 20% of General Fund revenues include Charges for services, Licenses & Permits, Grants, Fines & Forfeitures, Franchise fees, Donations/Contributions, Interest Income and Miscellaneous. Most of these revenues are not showing any significant changes from the FY 2011 projections.

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 2012 total \$13.7 million compared to FY 2011 projected expenditures of \$14.8 million, a decrease of \$1.1 million or 7%. The decrease in total General Fund expenditures is due to the \$1.9 million non operating transfer to the Water and Sewer Fund made in FY 2011. There is not a transfer in the budget for FY 2012. Excluding the transfers for Debt Service, the FY 2012 Budget for operating expenditures is greater than the total projected operating expenditures for FY 2011 by \$0.8 million or 6%.

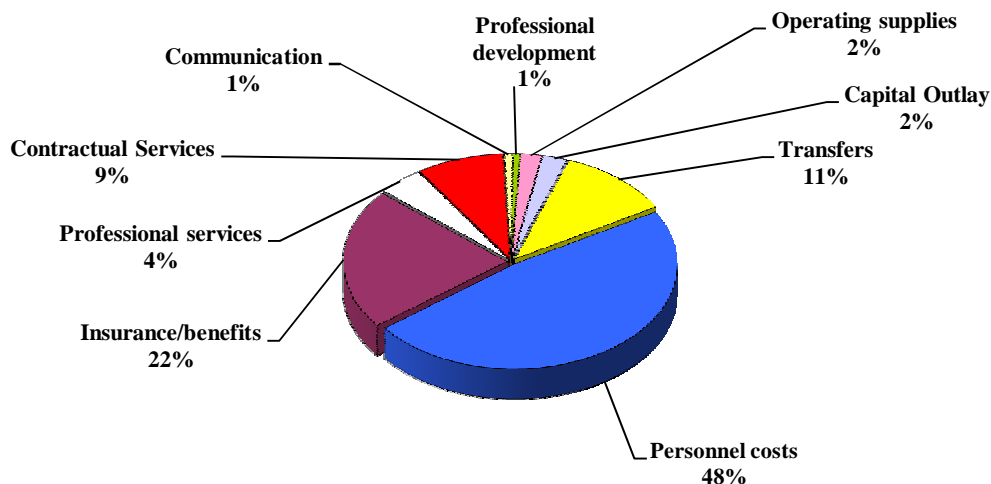
As shown in the chart, the Police department accounts for 66% of the total General Fund expenditures, General Corporate 16%, Public Works (road & bridge) 10% and Development (Building & zoning and community development) 8%.

General Fund Expenditures by Function



The Corporate budget is lower than the FY 2011 budget by 9%, Building & zoning is greater by 8%, Community development is lower by 2%, Road & bridge (Public Works) is 10% greater and the Police department budget is greater by 3%. General expenditures budgeted for FY 2012 by category are detailed in the next chart. Personnel costs are 48% of the total, employer insurance and benefit costs are 22%, non-operating transfers to other funds are 11% with the remaining categories all under 9%. 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 70% of the total expenditures. Seventy cents of every dollar is spent on employee related costs to provide Village services to the residents. Eleven cents of every dollar is to be spent on debt service and the remaining nineteen cents of every dollar spent is for necessary materials and items to provide Village services.

**General Fund Expenditures
FY 2011/2012 \$13,727,071**



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. The Financial Policies section of the FY 2012 Budget contains the "Financial Management Policies" which outline the specifics on the fund balance/cash reserve policies. For the General Fund, the policy and projected balances as of April 30, 2012 are:

	Budget Policy	Projected % April 30, 2012	Projected Amount April 30, 2012
Total Fund Balance	35%	35%	\$4.8 million
Total Unreserved Fund Balance	30%	33%	\$4.5 million
Total Cash Balance	25%	28%	\$3.9 million

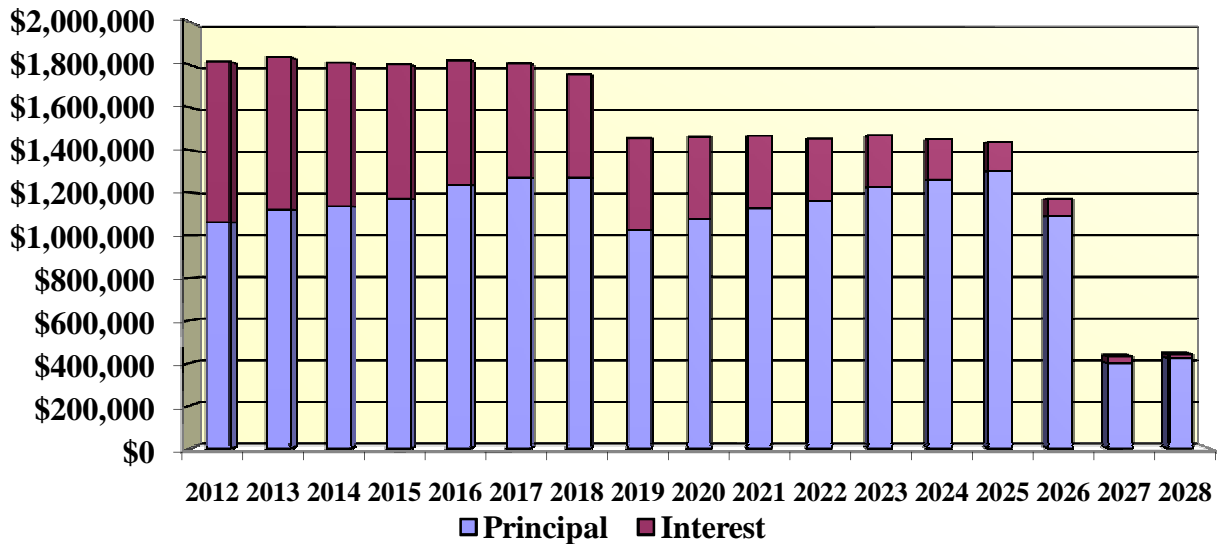
Total fund balance and total unreserved fund balance amounts differ by the amount of fund balance reservations/designations. Fund balance reservations are amounts which are not available for appropriation because the amounts are legally restricted or not spendable. The only reservations of fund balance in the General Fund are amounts for prepaid items (expenses for the subsequent fiscal year paid in the current fiscal year). All of three Fund Balance indicators are projected to be at or above the respective policy level at April 30, 2012.

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 and Motor Fuel tax revenues have been pledged to finance the annual debt service costs. If the pledged revenues are insufficient in any given year, then the Village is required to extend the tax levy for the respective debt issuance to insure the debt is paid. The total outstanding principal and interest at April 30, 2012 is \$24.9 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 2012 revenues have decreased slightly compared to the projected FY 2011 revenue of \$1.8 million. The General Fund and Motor Fuel Tax Fund will each transfer money to the Debt Service Fund totaling \$1.8 million for FY 2012 and each subsequent year until FY 2019. 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 2012 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 capital projects included in the FY 2012 Budget. The Capital Improvement Fund has an expenditure budget of \$0.2 million for a technology upgrade project for the three municipal buildings and \$0.04 million for installation of a lighted enhancer sidewalk crossing for a major roadway.

Enterprise Operations

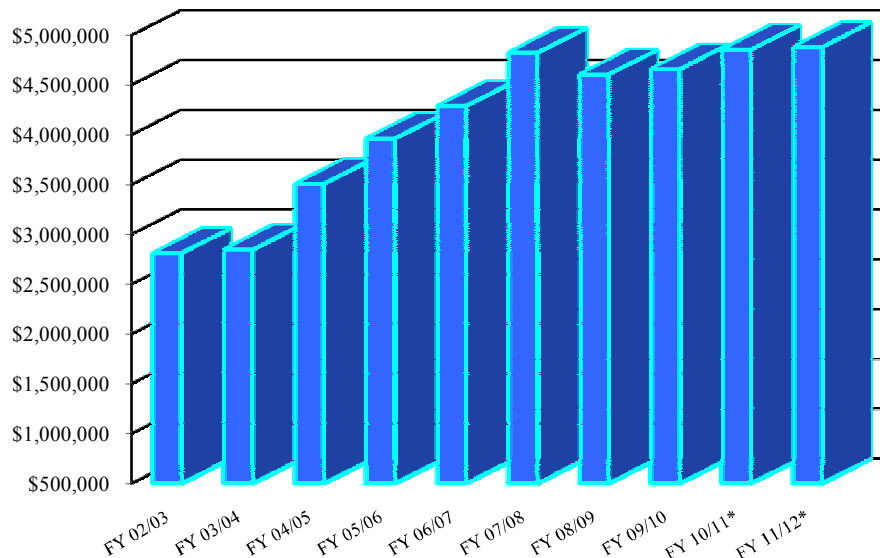
The Village’s enterprise operations consist of the Water and Sewer Fund and Garbage Collection Fund. These two funds are accounted for as though each fund is a separate business entity. Each fund has the ability to support the funds’ expenditures by changing the rates and fees charged for providing the 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. The current water rate is projected to generate \$3.6 million in water service charges in FY 2012 based on normal usage. The current water and sewer rates are sufficient to cover the operating costs of the Fund.

However, the rates are not sufficient to cover the debt service and depreciation on the infrastructure of the Fund. Further revenue enhancements are necessary to sustain this Fund for future years.

Water revenues have increased steadily in the past decade peaking in Fiscal year 2008 due to the population growth of the community. Revenues dropped minimally in the two fiscal years which followed but are projected to increase to a new high of over \$4.8 million for FY 2011. FY 2012 revenues are budgeted to increase less than 1%. Expenses of the Water and Sewer Fund have been reduced dramatically from \$6.1 million in Fiscal Year 2009 to the budget for FY 2012 of \$5.5 million, a 10.2% decrease. Expenses are expected to increase in subsequent years because of increases in employee personnel costs and needed capital repairs delayed from previous years due to budget constraints of the Fund.

Charges for Service Revenue

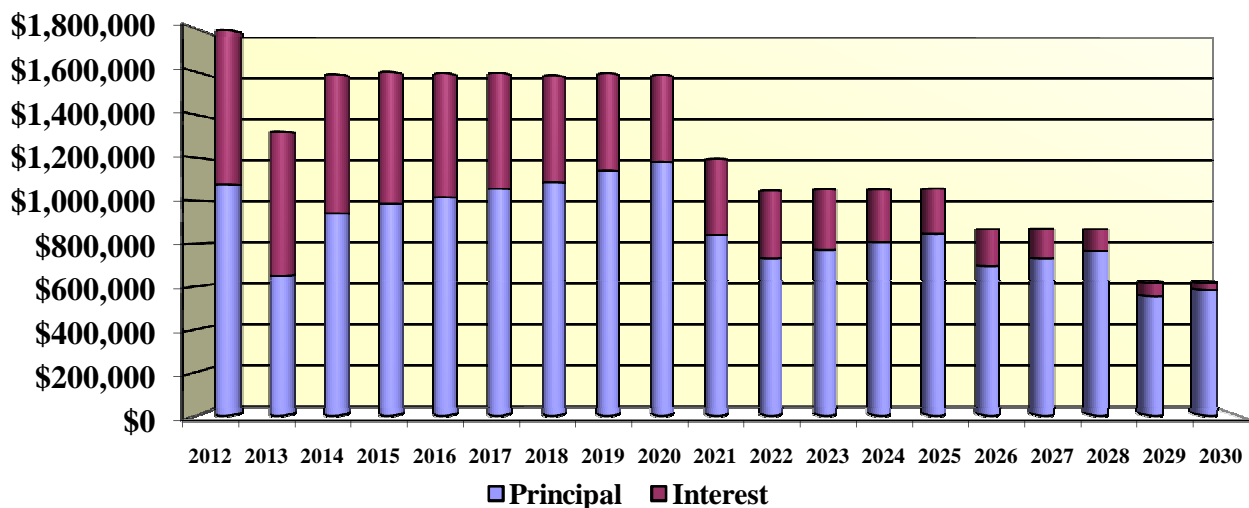


* Projected

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 2012 debt service is \$1.9 million. 40% of the estimated water and sewer charges revenue will be used to pay the debt service in FY 2012. The total outstanding principal and interest at April 30, 2012 is \$23.5 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 long term 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 bi-monthly for the service. Total revenues for FY 2012 are \$2.3 million compared to total expenses for FY 2012 of \$2.2 million. 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 2012. FY 2011 projected revenues are \$1.3 million less than FY 2010 actual revenues because of a \$1.0 million market value gain on the investment portfolio at April 30, 2010. We are anticipating a good market valuation on April 30, 2011 to help reduce the estimated \$1.3 million reduction in revenue. The revenue budget for FY 2012 is conservatively estimated at \$1.6 million.

Expenditures have increased because of one new retiree and annual pension increases mandated by Illinois State Law to a total budget for FY 2012 of \$0.3 million. The Fund Administration expenditures have increased because of the increased accounting fees and greater investment expenses. The Fund will have an estimated reserve balance at April 30, 2012 of \$13 million or a ratio of 47:1 for paying pension benefits.

Personnel Changes and Compensation

The Fiscal Year 2012 Budget includes the expenditures for 106 full time and 4 part time positions. The total full time equivalent (FTE) positions have not changed from the FY 2011 projected position counts. The Village will have only 42 non-bargaining employees once the Public Works employee's negotiations are completed.

Village employees are compensated based on individual contracts/agreements approved by the Village Board, the Village Compensation Policy or the contents of a Collective Bargaining Agreement. The Village Administrator and Police Chief have individual contracts with the Village Board which expire April 30, 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 pay increases in FY 2010 or FY 2011 due to the recession and Village budget constraints. The budget for FY 2012 does have 2.25% pay increases for all employees which are equivalent to the cost of living raise afforded the members of the patrol officers union.

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 also a six step pay plan with step increases ranging from 6.44% to 8.67% received on the employee anniversary date if not at the highest step. The agreement also outlined annual cost of living increase of 0% 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 has an agreement with the Police Sergeants employed in the Village Police Department. These employees, (eight positions), are not members of the MAP union which represents the police patrol officers. The Agreement was effective May 1, 2010 and expires May 1, 2013. The Agreement states all Sergeants promoted before January 1, 2010 will maintain a base salary which is 15% above the highest paid patrol officer's base salary. Sergeants promoted after January 1, 2010 have a 3 step plan consisting of base pay at a rate of 10% greater than the highest paid patrol officer for the 1st year, 12.5% greater for the 2nd year and 15% greater for the 3rd year.

The Village was notified in April, 2010 that the Public Works employees were seeking union representation and negotiations on the first contract are ongoing with the 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 eight consecutive Certificates of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA). In addition, the Village received the GFOA's Distinguished Budget Award for the seventh straight year for the FY 2011 Annual Budget. The FY 2012 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 2013 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 in tandem with 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 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 2012 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

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VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012

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 developed in conjunction with the Annual Budget. 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
Fiscal Year 2011 – 2012
Budget Calendar

Wednesday, October 13, 2010	Fiscal Year 2010 Village Audit presentation
Wednesday, November 3, 2010	Department heads discuss budget procedures, budget instructions and worksheets to department heads
Thursday, December 23, 2010	Budget worksheets submitted to the Finance Director
Friday, January 7, 2011	Request Budget submitted to Village Administrator
Tuesday, January 11, 2011	Village Administrator and Budget Staff review Request Budget
Wednesday, January 12, 2011	Meetings with department heads on requests
Wednesday, February 23, 2011	Budget review with Finance committee
Monday, March 7, 2011	Draft budget delivered to Village President and Trustees
Tuesday, March 15, 2011	Review Draft Budget at Committee of the Whole
Tuesday, April 19, 2011	Budget Public Hearing Adoption of Fiscal Year 2011-2012 Budget

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012

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.

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
ANNUAL BUDGET
FISCAL YEAR 2011/2012

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.

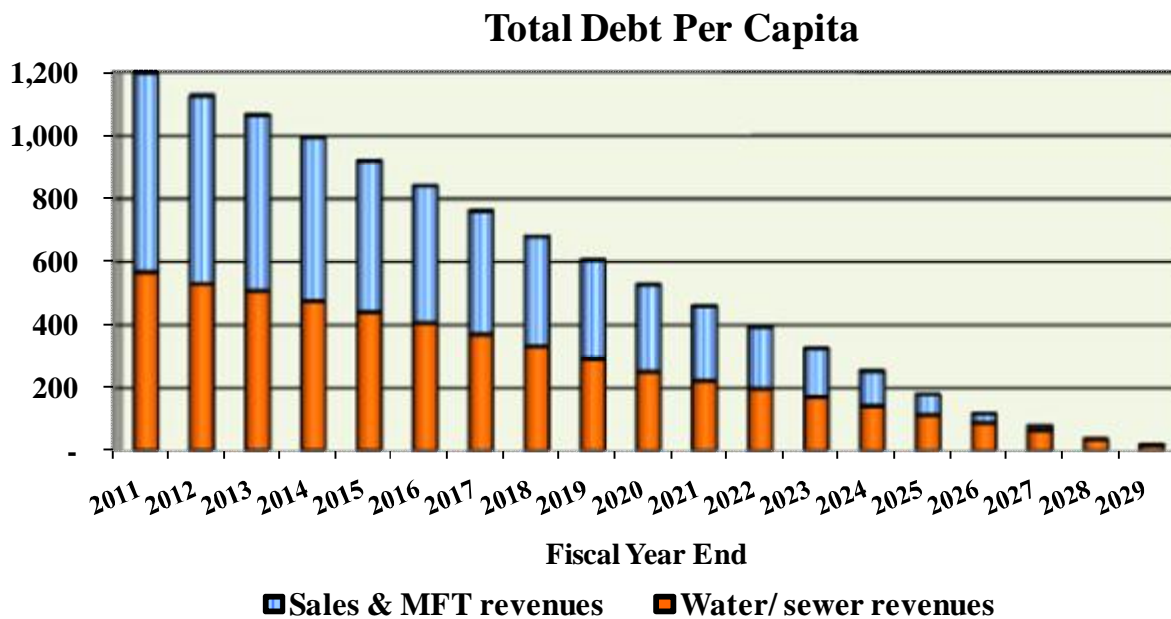
Debt Guidelines

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 2010 levy year is \$889,906,116.

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 \$77,060,961. As of May 1, 2011, the Village had \$34,790,000 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, 2011, the Village's debt to EAV ratio calculates to 3.89% using the 2010 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, 2011 of \$1,199. The debt per capita for issuances supported by pledged Sales taxes and Motor Fuel Tax (MFT) revenues is \$632 compared to the issuances supported by water & sewer revenues of \$567. 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: \$450,000
 Original Issue Date: July 1, 1997 Outstanding Interest: \$22,500
 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: \$3,020,000
 Original Issue Date: May 30, 2004 Outstanding Interest: \$610,690
 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: \$2,550,000
 Original Issue Date: August 15, 2004 Outstanding Interest: \$877,353
 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: \$1,935,000
 Original Issue Date: August 15, 2004 Outstanding Interest: \$674,148
 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.

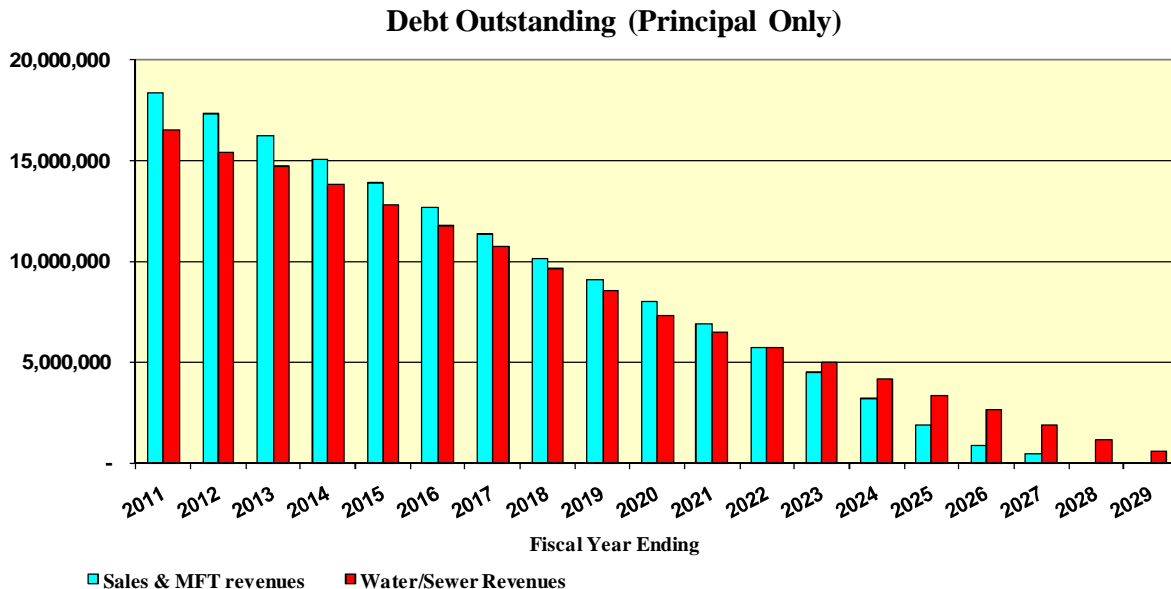
- Corporate Purpose Bond Series of 2006A
 Original Issue Amount: \$9,970,000 Outstanding Principal: \$8,400,000
 Original Issue Date: May 15, 2006 Outstanding Interest: \$3,224,138
 Date of Maturity: December 15, 2025
 Description: Bonds issued to provide funding for the Town Center Renovation project 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: \$1,185,000
 Original Issue Date: May 15, 2006 Outstanding Interest: \$296,050
 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: \$3,125,000
 Original Issue Date: December 15, 2007 Outstanding Interest: \$1,271,782
 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: \$5,350,000
 Original Issue Date: December 15, 2007 Outstanding Interest: \$2,108,225
 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: \$8,775,000
 Original Issue Date: August 15, 2009 Outstanding Interest: \$4,467,094
 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 (\$2,045,000) and the Water & Sewer Fund (\$6,730,000).
- IEPA Low Interest Loan**
 Original Loan Amount: \$907,735 Outstanding Principal: \$340,199
 Loan Date: April 27, 1997 Outstanding Interest: \$32,793
 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: \$1,018,842
 Loan Date: January 15, 2005 Outstanding Interest: \$194,968
 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.



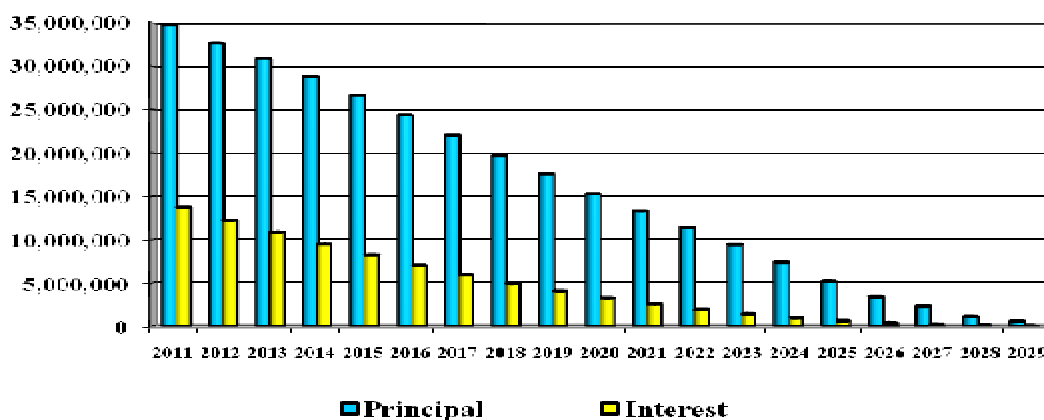
Principal and interest payments are paid out of the Village’s Debt Service Fund for debt supported by pledged sales tax and MFT tax revenues. The Water & Sewer Fund pays out the principal and interest for debt supported by water and sewer revenues. Of the \$3,604,688 in Bond principal and interest payments to be made in FY 2011/12, \$ 1,812,585 will be paid from general sales tax and motor fuel tax revenue and \$1,792,103 will be paid from water and sewer revenues.

Summary of Debt Outstanding and Fiscal Year 2011-2012 Debt Service Requirements					
Debt Issuance Name	Original Issue	Principal		Interest Due 11/12	Total Due 11/12
		Outstanding as of May 1, 2011	Due 11/12		
1997B (W/S system improvements)	4,400,000	450,000	450,000	22,500	472,500
2004 (refund portion of 99 issue)	4,045,000	3,020,000	290,000	113,340	403,340
2004A (Town Center renovation)	3,300,000	2,550,000	140,000	103,566	243,566
2004B (Town Center)	2,500,000	1,935,000	100,000	79,313	179,313
2006A (Town Center & Village Hall)	9,970,000	8,400,000	425,000	367,850	792,850
2006B (Town Center)	1,585,000	1,185,000	100,000	50,731	150,731
2007A (Village Hall)	3,500,000	3,125,000	135,000	127,275	262,275
2007B (Douglas Road)	6,000,000	5,350,000	225,000	210,238	435,238
2009 (Douglas Road & Well #11)	9,500,000	8,775,000	270,000	394,875	664,875
Total Debt Service	44,800,000	34,790,000	2,135,000	1,469,688	3,604,688
1999 IEPA Loan #17-0783	907,735	340,199	52,712	9,453.63	62,165.63
2004 IEPA Loan #17-1445	1,346,766	1,018,842	61,612	25,088.37	86,700.37
	2,254,501	1,359,041	114,324	34,542	148,866
Total Debt and Loans	47,054,501	36,149,041	2,249,324	1,504,230	3,753,554

The Water and Sewer Fund is also responsible for repaying the IEPA loans. The principle and interest to be paid in FY 2011/2012 on these two loans totals \$148,866.

The following chart shows the total principal and interest outstanding at the end of each fiscal year. The IEPA Loans are not included in this chart. The table below details the current principal and interest payments for each fiscal year. The fiscal year tax rate is calculated based on the 2010 EAV.

Total Future Debt Service Payments



Future Debt Service Payments

Fiscal Year	Principal	Interest	Total	Tax Rate*
2012	2,135,000	1,469,688	3,604,688	0.4051
2013	1,770,000	1,385,355	3,155,355	0.3546
2014	2,075,000	1,319,670	3,394,670	0.3815
2015	2,155,000	1,242,505	3,397,505	0.3818
2016	2,250,000	1,160,523	3,410,523	0.3832
2017	2,325,000	1,072,278	3,397,278	0.3818
2018	2,355,000	979,293	3,334,293	0.3747
2019	2,165,000	880,824	3,045,824	0.3423
2020	2,255,000	790,166	3,045,166	0.3422
2021	1,965,000	694,434	2,659,434	0.2988
2022	1,890,000	609,595	2,499,595	0.2809
2023	1,995,000	527,068	2,522,068	0.2834
2024	2,065,000	438,969	2,503,969	0.2814
2025	2,145,000	346,894	2,491,894	0.2800
2026	1,785,000	251,125	2,036,125	0.2288
2027	1,130,000	170,656	1,300,656	0.1462
2028	1,190,000	118,063	1,308,063	0.1470
2029	555,000	62,700	617,700	0.0694
2030	585,000	32,175	617,175	0.0694
	<u>34,790,000</u>	<u>13,551,978</u>	<u>48,341,978</u>	

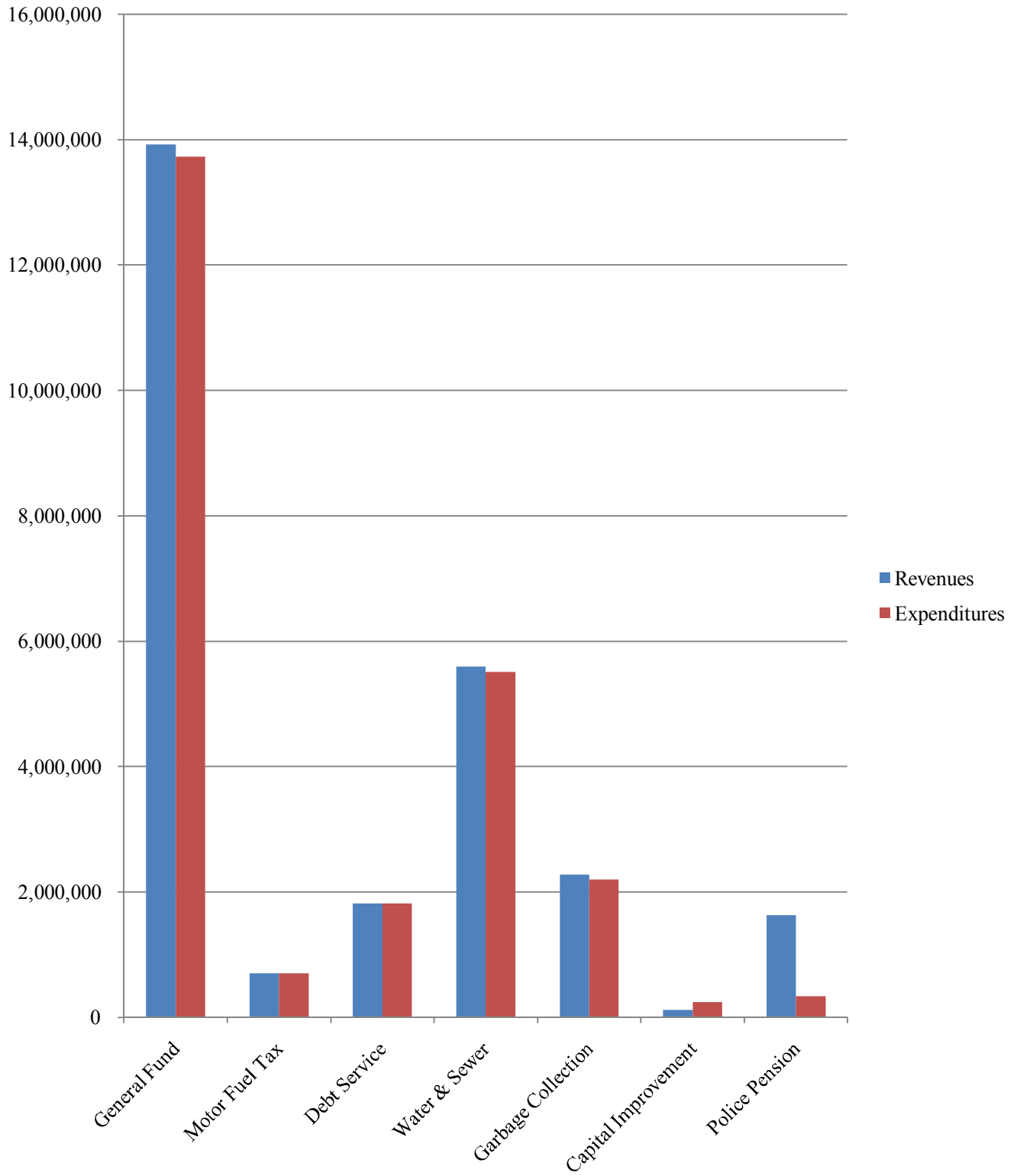
**Tax Rate based on 2010 estimated EAV

889,906,116

The Village's total annual debt service requirements for the Village's nine bond issues decreased from the FY 2010/2011 amount of \$3.7 million to \$3.6 million for FY 2011/2012. 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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VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012



VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012

Budget Year Comparison Summary - All Funds

Fund	Fiscal Year 2011/2012 Revenues	Fiscal Year 2011/2012 Expenditures	Fiscal Year 2011/2012 Difference
<u>Major Governmental Funds</u>			
General Fund	\$13,919,853	\$13,727,071	\$192,782
Capital Improvement Fund	\$121,000	\$240,000	(\$119,000)
Total Major Governmental Funds	\$14,040,853	\$13,967,071	\$73,782
<u>Non-Major Governmental Funds</u>			
Motor Fuel Tax Fund	\$705,000	\$702,500	\$2,500
Debt Service Fund	\$1,815,585	\$1,815,285	\$300
Total Non Major Governmental Funds	\$2,520,585	\$2,517,785	\$2,800
<u>Proprietary Funds</u>			
Enterprise Funds			
Waterworks & Sewer Fund	\$5,598,368	\$5,511,185	\$87,183
Garbage Fund	\$2,277,700	\$2,200,000	\$77,700
Total Proprietary Funds	\$7,876,068	\$7,711,185	\$164,883
Total Operating Funds	\$24,437,506	\$24,196,041	\$241,465
<u>Non Operating Funds</u>			
<u>Fiduciary Funds</u>			
Police Officers' Pension Fund	\$1,630,000	\$337,000	\$1,293,000
Total Fiduciary Funds	\$1,630,000	\$337,000	\$1,293,000
Total Non Operating Funds	\$1,630,000	\$337,000	\$1,293,000
Total All Funds	\$26,067,506	\$24,533,041	\$1,534,465

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012

FUND	Fiscal Year				
	Actual 2008/2009	Actual 2009/2010	Budget 2010/2011	Projected 2010/2011	Budget 2011/2012
GENERAL					
Beginning Fund Balance	\$5,262,020	\$5,415,383	\$5,977,410	\$5,977,410	\$4,640,420
Revenues	\$11,940,060	\$12,664,123	\$13,716,567	\$13,501,271	\$13,919,853
Expenditures	\$12,104,009	\$10,995,537	\$11,944,267	\$11,397,667	\$12,175,486
Change in Fund Balance	(\$163,949)	\$1,668,586	\$1,772,300	\$2,103,604	\$1,744,367
Other Financing Sources/(Uses)	\$317,312	(\$1,106,559)	(\$3,440,594)	(\$3,440,594)	(\$1,551,585)
Ending Fund Balance	\$5,415,383	\$5,977,410	\$4,309,116	\$4,640,420	\$4,833,202
MOTOR FUEL TAX					
Beginning Fund Balance	\$551,347	\$607,609	\$570,931	\$570,931	\$677,421
Revenues	\$702,932	\$1,032,336	\$762,500	\$838,990	\$705,000
Expenditures	\$646,670	\$1,069,014	\$762,500	\$732,500	\$702,500
Change in Fund Balance	\$56,262	(\$36,678)	\$0	\$106,490	\$2,500
Ending Fund Balance	\$607,609	\$570,931	\$570,931	\$677,421	\$679,921
DEBT SERVICE					
Beginning Fund Balance	\$28,958	\$15,167	\$14,763	\$14,763	\$13,563
Revenues	\$1,469,685	\$1,482,892	\$1,821,894	\$1,821,594	\$1,815,585
Expenditures	\$1,483,476	\$1,483,296	\$1,821,894	\$1,822,794	\$1,815,285
Change in Fund Balance	(\$13,791)	(\$404)	\$0	(\$1,200)	\$300
Ending Fund Balance	\$15,167	\$14,763	\$14,763	\$13,563	\$13,863
CAPITAL RESERVE					
Unrestricted Net Assets	\$875,560	\$543,887	\$0	\$0	\$0
Revenues	\$12,251	\$352,568	\$0	\$0	\$0
Expenses	\$343,924	\$896,455	\$0	\$0	\$0
Change in Unrestricted Net Assets	(\$331,673)	(\$543,887)	\$0	\$0	\$0
Unrestricted Net Assets	\$543,887	\$0	\$0	\$0	\$0
Fund eliminated in FY 11					
CAPITAL IMPROVEMENT FUND					
Beginning Fund Balance	\$6,349,186	\$1,288,203	\$547,168	\$547,168	\$401,998
Revenues	\$219,967	\$2,821,910	\$86,000	\$60,900	\$121,000
Expenditures	\$4,880,950	\$3,562,945	\$306,213	\$206,070	\$240,000
Change in Fund Balance	(\$4,660,983)	(\$741,035)	(\$220,213)	(\$145,170)	(\$119,000)
Other Financing Source/Use	(\$400,000)				
Ending Fund Balance	\$1,288,203	\$547,168	\$326,955	\$401,998	\$282,998

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012

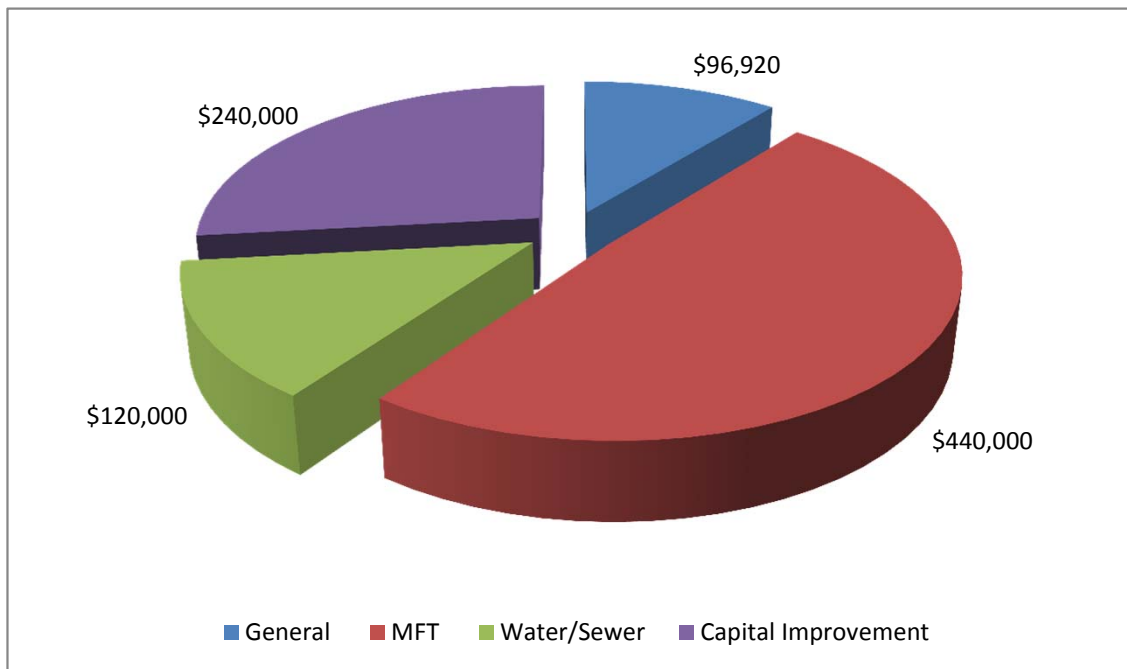
FUND	Fiscal Year				
	Actual 2008/2009	Actual 2009/2010	Budget 2010/2011	Projected 2010/2011	Budget 2011/2012
WATER & SEWER					
Unrestricted Net Assets	\$1,737,706	\$1,361,000	\$1,219,119	\$1,219,119	\$1,514,746
Revenues	\$5,443,434	\$5,470,564	\$7,674,197	\$7,497,587	\$5,598,368
Expenses	\$6,140,340	\$5,998,468	\$5,754,363	\$5,677,960	\$5,511,185
Change in Unrestricted Net Assets	(\$696,906)	(\$527,903)	\$1,919,834	\$1,819,627	\$87,183
Other Financing Source/Use	\$320,200	\$386,022	\$0	(\$1,524,000)	\$0
Unrestricted Net Assets	\$1,361,000	\$1,219,119	\$3,138,953	\$1,514,746	\$1,601,929
GARBAGE					
Unrestricted Net Assets	\$305,913	\$375,338	\$465,006	\$465,006	\$542,406
Revenues	\$2,052,358	\$2,084,866	\$2,095,500	\$2,177,400	\$2,277,700
Expenses	\$1,982,933	\$1,995,198	\$2,000,000	\$2,100,000	\$2,200,000
Change in Unrestricted Net Assets	\$69,425	\$89,668	\$95,500	\$77,400	\$77,700
Unrestricted Net Assets	\$375,338	\$465,006	\$560,506	\$542,406	\$620,106
POLICE PENSION					
Net Assets held in Trust	\$7,998,615	\$7,990,525	\$10,528,231	\$10,528,231	\$11,779,329
Additions	\$194,140	\$2,884,590	\$1,628,700	\$1,555,961	\$1,630,000
Deductions	\$202,230	\$346,884	\$304,863	\$304,863	\$337,000
Change in Net Assets	(\$8,090)	\$2,537,706	\$1,323,837	\$1,251,098	\$1,293,000
Ending Fund Balance	\$7,990,525	\$10,528,231	\$11,852,068	\$11,779,329	\$13,072,329
SUB TOTAL OF FUNDS					
	Excludes Restricted Funds- MFT, Debt, Capital Reserve, Pension				
Beginning Fund Balance	\$13,654,825	\$8,439,924	\$8,208,703	\$8,208,703	\$7,099,570
Revenues	\$19,655,819	\$23,041,464	\$23,572,264	\$23,237,158	\$21,916,921
Expenditures	\$25,108,232	\$22,552,147	\$20,004,843	\$19,381,697	\$20,126,671
Change in Fund Balance	(\$5,452,413)	\$489,316	\$3,567,421	\$3,855,461	\$1,790,250
Other Financing Source/Use	\$237,512	(\$720,537)	(\$3,440,594)	(\$4,964,594)	(\$1,551,585)
Ending Fund Balance	\$8,439,924	\$8,208,703	\$8,335,530	\$7,099,570	\$7,338,236
TOTAL ALL FUNDS					
Beginning Fund Balance	\$23,109,305	\$17,597,112	\$19,322,628	\$19,322,628	\$19,569,883
Revenues	\$22,034,827	\$28,793,849	\$27,785,358	\$27,453,703	\$26,067,506
Expenditures	\$27,784,532	\$26,347,796	\$22,894,100	\$22,241,854	\$22,981,456
Change in Fund Balance	(\$5,749,705)	\$2,446,053	\$4,891,258	\$5,211,849	\$3,086,050
Other Financing Source/Use	\$237,512	(\$720,537)	(\$3,440,594)	(\$4,964,594)	(\$1,551,585)
Ending Fund Balance	\$17,597,112	\$19,322,628	\$20,773,292	\$19,569,883	\$21,104,349

VILLAGE OF OSWEGO
 ANNUAL BUDGET
 FISCAL YEAR 2011/2012

Capital Improvement Summary-All Funds

Improvement Description	General Fund	Motor Fuel Tax Fund	Water/Sewer Fund	Capital Improvement Fund
Mobile equipment	\$63,000			
Vehicle purchase	\$96,920			
Annual road program		\$440,000		
System improvements			\$20,000	
Technology upgrade			\$100,000	\$200,000
Lighted crosswalk				\$40,000
TOTAL	\$96,920	\$440,000	\$120,000	\$240,000

Capital Improvement Projects By Fund



VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012

Capital Improvements

The Village's Five Year Capital Plan is updated annually to provide the Village Board and management with the total capital expenditures predicated for each respective year. This allows discussions to take place on what may be included in the respective year's budget and developing funding mechanisms to pay for all of the necessary improvements. The past two fiscal years have seen minimal capital outlay as the economic downturn squeezed Village budgets allowing for only the basic service levels to be maintained. Because of this, much needed capital improvements have been put off to subsequent years which will ultimately cause many of the projects to occur at the same time requiring more funding in a given year than would have been necessary had the delay's not happened.

Annually, the finance director sends the previous year's Capital Outlay Summary to Department Heads for updating. Department Heads adjust the five year schedule based on what was able to be accomplished in the current year and devise plans for the next five years. This information is then compiled by the finance department and utilized for adding capital expenditures to the subsequent fiscal year budget. The Capital Plan is presented to the Village Board along with the Annual Budget. The Village Board provides direction to staff in determining what projects should be addressed and finding the funding to pay for the projects.

The following table lists the total capital outlay by Fund by fiscal year. The annual amounts range from the Fiscal Year 2012 amount of \$1 million to the Fiscal Year 2016 amount of \$66.5 million.

	Fiscal Year 2011/2012	Fiscal Year 2012/2013	Fiscal Year 2013/2014	Fiscal Year 2014/2015	Fiscal Year 2015/2016
General Fund Summary					
Corporate	0	30,000	39,000	49,000	49,000
Building and Zoning	0	0	44,000	22,000	0
Community Development	0	25,000	4,970,500	25,000	1,000,000
Road and Bridge	63,000	224,000	36,000	20,000	0
Police	96,000	55,800	38,650	65,585	42,645
Total General Fund:	\$159,000	\$334,800	\$5,128,150	\$181,585	\$1,091,645
Motor Fuel Tax Fund	500,000	500,000	500,000	500,000	500,000
Capital Improvement Fund	240,000	1,745,000	2,422,715	16,125,000	56,156,590
Water and Sewer Fund	120,000	4,069,000	3,086,000	2,464,000	8,782,000
Total All Funds:	\$1,019,000	\$2,809,800	\$10,886,865	\$17,244,585	\$66,530,235

Most of the capital improvements will be discussed by the Village Board and either approved to be included in the Annual Budget or deferred until funding can be acquired. The grand totals listed in the preceding table are only what have been proposed by Department Heads. The detailed Capital Plan may be found in the Appendix section of this document.

General Fund

The total Fiscal Year 2012 Capital Plan for the General Fund is \$159,000. All \$159,000 has been included in the Fiscal Year Budget. \$63,000 is budgeted in the Road & Bridge Department for mobile equipment and \$95,000 has been budgeted in the Police Department for building repairs, computer equipment and a copy machine.

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 total capital expense identified in the Capital Plan for the Water & Sewer Fund for FY 2012 is \$120,000. The entire amount is included in the Budget to pay for the computer system upgrades and the manhole relining program. Two major water infrastructure projects on the horizon are the \$3.7 million Route 71 Watermain relocation and the \$2.0 million Paradise Parkway Loop project. These two projects will be discussed during the fiscal year to determine how the Village will pay for the projects. Possible alternatives are the issuance of debt, short term loan or usage rate increases.

Manhole Relining Program - This will be the fifth year for this program which consists of relining old manhole structures to seal the voids from water and debris. The Budget contains \$20,000 and will continue until all old structures are repaired.

Route #71 & Watermain Relocation

The Illinois Department of Transportation (IDOT) has decided to convert Route 71 from a two lane road to a five lane road with turn lanes as early as June, 2013. 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 \$3.7 million if the Village completes the work prior to IDOT construction.

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.

Capital Improvement Fund

This Fund has a total amount of \$240,000 identified in the Capital Plan. \$200,000 is budgeted for the Village wide computer infrastructure upgrade project. This project will provide new computer equipment to include servers, backup devices, improved data connections, disaster

recovery and desktops and updated software. The estimated total cost of the project is \$300,000. \$100,000 is being paid from the Water & Sewer Fund. The monies will be coming from two existing debt issuances which still have available funds. \$40,000 is budgeted for the installation of a lighted enhancer crosswalk to provide safety to residents. It is anticipated this will be paid for by grant money to be received but if grant money is not received, the funding will be generated from the roadway improvement fees paid by developers.

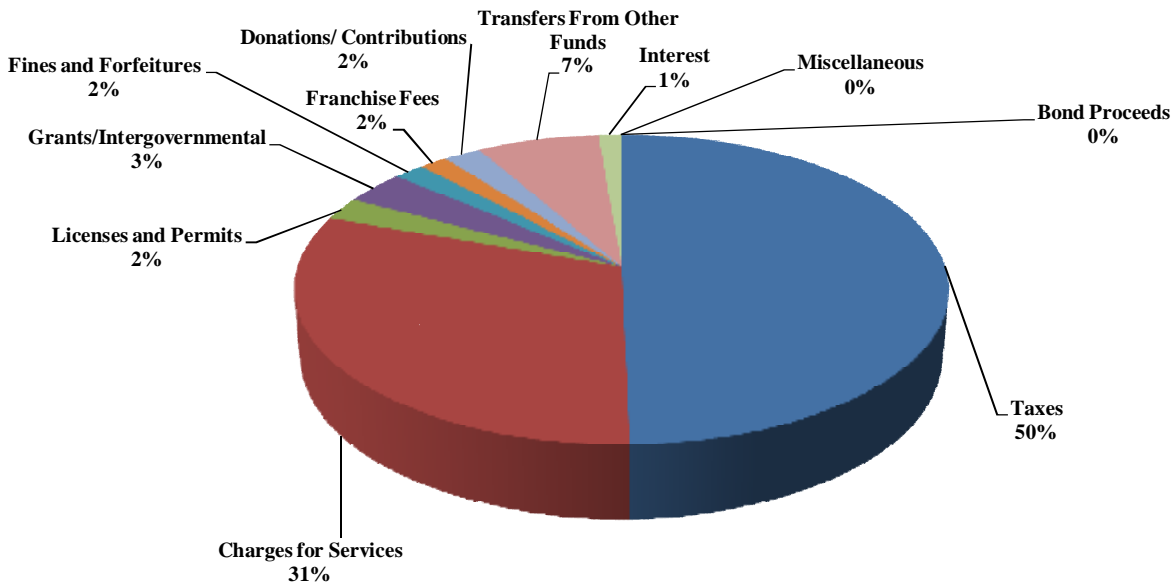
\$120,000 for the purchase of video/televising equipment for broadcasting the Village Board meetings was not included in the Budget. The Technology Committee decided to delay this project until funding is available as well as making sure the Village has the staff to operate the equipment. This project is now slated for Fiscal Year 2012-2013.

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.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012
REVENUES BY SOURCE - ALL FUNDS

REVENUES	FY 09/10 ACTUAL	FY 10/11 BUDGET	FY 10/11 ESTIMATED	FY 11/12 BUDGET	CHANGE FY 12 BUDGET vs FY 11 BUDGET
Taxes	11,158,516	12,672,682	12,490,164	12,945,602	2.15%
Charges for Services	7,813,476	8,000,000	7,855,950	8,012,468	0.16%
Licenses and Permits	586,600	626,900	590,415	603,400	-3.75%
Grants/Intergovernmental	1,289,774	963,104	958,973	914,000	-5.10%
Fines and Forfeitures	456,489	430,000	458,020	458,520	6.63%
Franchise Fees	419,985	410,200	394,000	419,000	2.15%
Donations/ Contributions	591,325	649,728	576,447	552,381	-14.98%
Transfers From Other Funds	2,244,601	3,703,094	3,703,094	1,814,085	-51.01%
Interest	1,692,652	329,650	286,600	337,000	2.23%
Bond Proceeds	2,285,000	0	0	0	0.00%
Miscellaneous	255,486	0	140,040	11,050	100.00%
TOTAL REVENUE	28,793,904	27,785,358	27,453,703	26,067,506	-6.18%

Fiscal Year 2011/2012 Revenues

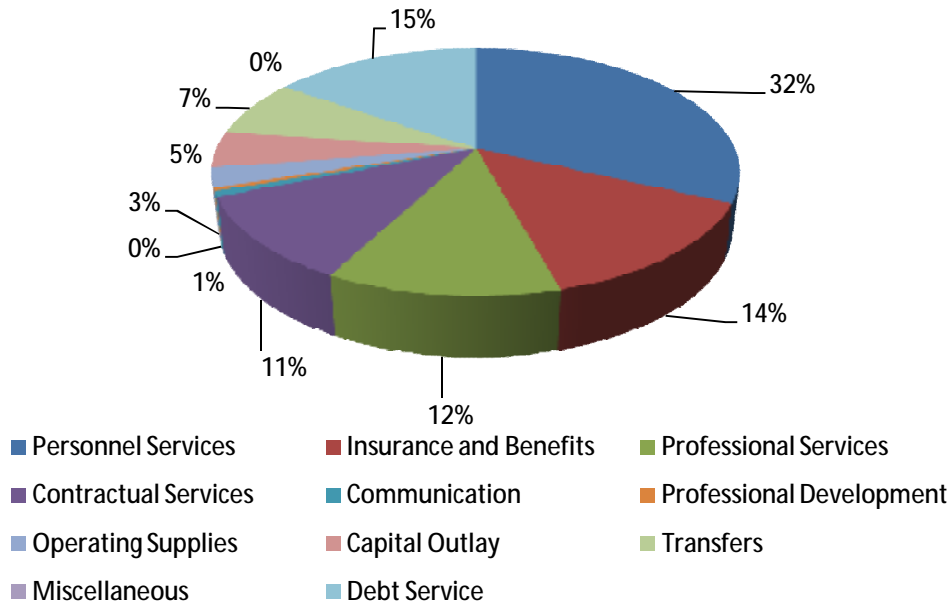


VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012

EXPENDITURES BY TYPE - ALL FUNDS

EXPENDITURES	FY 09/10 ACTUAL	FY 10/11 BUDGET	FY 10/11 ESTIMATED	FY 11/12 BUDGET	CHANGE FY 12 BUDGET vs FY 11 BUDGET
Personnel Services	7,937,063	7,671,354	7,483,531	7,829,972	2.07%
Insurance and Benefits	2,258,180	3,436,032	3,256,055	3,384,733	-1.49%
Professional Services	2,889,766	2,861,900	2,942,345	2,952,530	3.17%
Contractual Services	2,879,346	2,845,888	2,609,774	2,734,133	-3.93%
Communication	164,698	183,290	158,500	172,640	-5.81%
Professional Development	72,310	100,890	85,870	102,375	1.47%
Operating Supplies	514,277	582,795	533,670	616,870	5.85%
Capital Outlay	4,257,557	1,098,206	1,058,365	1,172,150	6.73%
Transfers	2,578,263	3,703,094	3,703,094	1,814,085	-51.01%
Miscellaneous	599,522	0	0	0	0.00%
Debt Service	3,303,372	3,851,245	3,851,244	3,753,554	-2.54%
TOTAL EXPENSES	27,454,355	26,334,694	25,682,448	24,533,041	-6.84%

Fiscal Year 2011/2012 Expenditures



VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012

REVENUES - ALL FUNDS

FUND	FY 09/10 ACTUAL	FY 10/11 BUDGET	FY 10/11 ESTIMATED	FY 11/12 BUDGET	CHANGE FY 12 BUDGET vs FY 11 BUDGET
General	12,664,123	13,716,567	13,501,271	13,919,853	1.48%
Motor Fuel Tax	1,032,336	762,500	838,990	705,000	-7.54%
Debt Service	1,482,892	1,821,894	1,821,594	1,815,585	-0.35%
Capital Reserve	352,568	0	0	0	0.00%
Capital Improvement	2,821,910	86,000	60,900	121,000	40.70%
Water and Sewer	5,470,564	7,674,197	7,497,587	5,598,368	-27.05%
Garbage Collection	2,084,866	2,095,500	2,177,400	2,277,700	8.69%
Police Pension	2,884,590	1,628,700	1,555,961	1,630,000	0.08%
TOTAL REVENUES	28,793,849	27,785,358	27,453,703	26,067,506	-6.18%

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

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012

EXPENDITURES - ALL FUNDS

FUND	FY 09/10 ACTUAL	FY 10/11 BUDGET	FY 10/11 ESTIMATED	FY 11/12 BUDGET	CHANGE FY 12 BUDGET vs FY 11 BUDGET
General	12,102,096	15,384,861	14,838,261	13,727,071	-10.78%
Motor Fuel Tax	1,069,014	762,500	732,500	702,500	-7.87%
Debt Service	1,483,296	1,821,894	1,822,794	1,815,285	-0.36%
Capital Reserve	896,455	0	0	0	0.00%
Capital Improvement	3,562,945	306,213	206,070	240,000	-21.62%
Water and Sewer	5,998,468	5,754,363	5,677,960	5,511,185	-4.23%
Garbage Collection	1,995,198	2,000,000	2,100,000	2,200,000	10.00%
Police Pension	346,884	304,863	304,863	337,000	10.54%
TOTAL EXPENSES	<u>27,454,355</u>	<u>26,334,694</u>	<u>25,682,448</u>	<u>24,533,041</u>	<u>-6.84%</u>

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

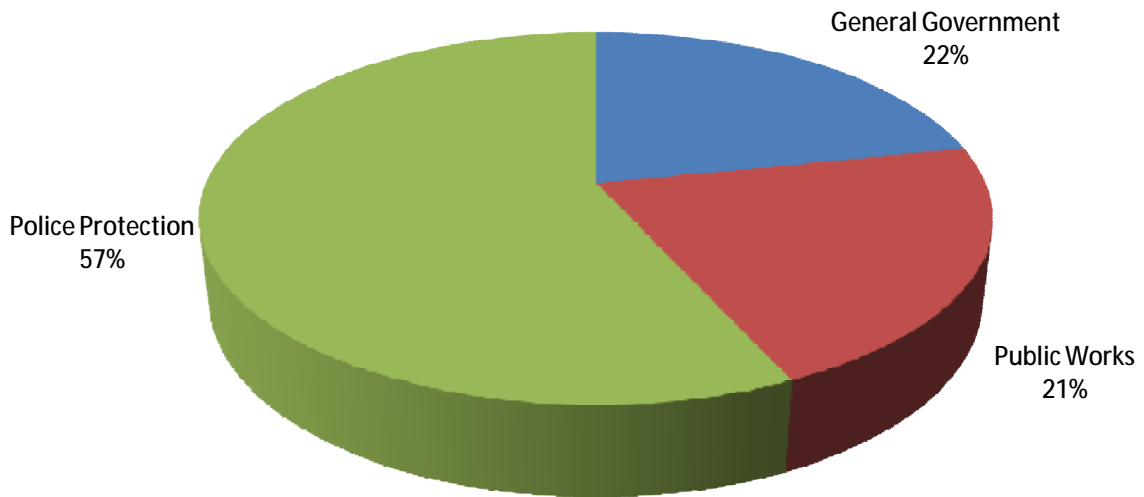
VILLAGE OF OSWEGO

ANNUAL BUDGET

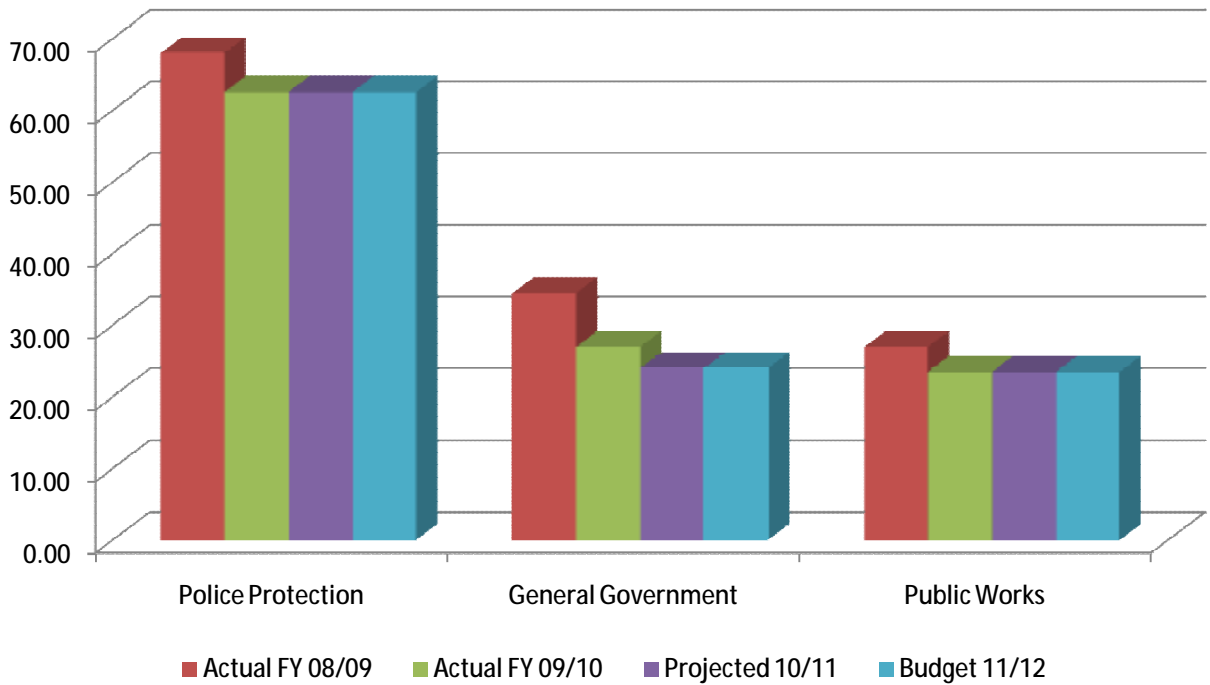
FISCAL YEAR 2011/2012

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 2011/2012

Summary of Staffing by Full-Time Equivalents (FTE)

	Actual FY 08/09	Actual FY 09/10	Budget FY 10/11	Projected FY 10/11	Budget FY 11/12
<u>Village Clerk</u>					
Village Clerk	1.00	1.00	1.00	1.00	1.00
Deputy Clerk	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	0.50	0.50
Total	3.00	3.00	3.00	2.50	2.50
<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	0.50	0.50
Resident Service Manager	1.00	1.00	0.00	0.00	0.00
Administrative Assistant	0.00	1.00	1.00	0.00	0.00
Receptionist	2.00	0.00	0.00	0.00	0.00
Community Relations Coordinator	1.00	1.00	1.00	1.00	1.00
Administrative Assistant (Comm. Relations)	0.50	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	1.00	1.00	1.00	1.00	1.00
Utility Billing Coordinator	1.00	1.00	1.00	1.00	1.00
Utility Billing/Administrative Assistant	0.00	0.00	0.00	0.00	0.00
Reception/cashier	0.00	0.00	0.00	1.00	1.00
Total	13.50	12.00	11.00	10.50	10.50
<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
Staff Planner	3.00	2.00	1.00	1.00	1.00
Mapping Technician	1.00	1.00	1.00	1.00	1.00
Total	6.00	5.00	4.00	4.00	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	0.00	0.00	0.00	0.00	0.00
Building Inspector	3.00	1.00	1.00	1.00	1.00
Plumbing Inspector	1.00	1.00	1.00	1.00	1.00
Code Enforcement Officer	2.00	1.00	1.00	1.00	1.00
Permit Coordinator	1.00	1.00	1.00	1.00	1.00
Project Coordinator	0.00	1.00	0.00	0.00	0.00
Building & Zoning Assistant	2.00	0.00	0.00	0.00	0.00
Administrative Assistant	1.00	0.00	0.00	1.00	1.00
Total	12.00	7.00	6.00	7.00	7.00

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012

Summary of Staffing by Full-Time Equivalents (FTE)

	<u>Actual</u> <u>FY 08/09</u>	<u>Actual</u> <u>FY 09/10</u>	<u>Budget</u> <u>FY 10/11</u>	<u>Projected</u> <u>FY 10/11</u>	<u>Budget</u> <u>FY 11/12</u>
<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	37.00	37.00	37.00	37.00
Community Service Officers	3.00	3.00	3.00	3.00	3.00
Administrative Assistants	3.00	2.00	2.00	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	0.50	0.50	0.50	0.50
Police Department Grand Total	68.00	62.50	62.50	62.50	62.50
Sworn Personnel	53.00	49.00	49.00	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	1.00	0.00	0.00	0.00	0.00
Operations Superintendent	3.00	3.00	3.00	3.00	3.00
Operations Supervisor	3.00	3.00	3.00	3.00	3.00
Technicians I	12.00	8.00	8.00	8.00	8.00
Technicians II	3.00	5.00	5.00	5.00	5.00
Facilities Tech.	0.50	0.00	0.00	0.00	0.00
Total	27.00	23.50	23.50	23.50	23.50
<u>Village Summary</u>					
Village President, Trustees, Clerk's Depart	3.00	3.00	3.00	2.50	2.50
Corporate	13.50	12.00	11.00	10.50	10.50
Community Development	6.00	5.00	4.00	4.00	4.00
Building and Zoning	12.00	7.00	6.00	7.00	7.00
Police Department	68.00	62.50	62.50	62.50	62.50
Public Works Department	27.00	23.50	23.50	23.50	23.50
Total Village Full-Time Equivalent Positions	129.50	113.00	110.00	110.00	110.00

VILLAGE OF OSWEGO
 ANNUAL BUDGET
 FISCAL YEAR 2011/2012

Summary of Staffing by Full-Time Equivalents (FTE)

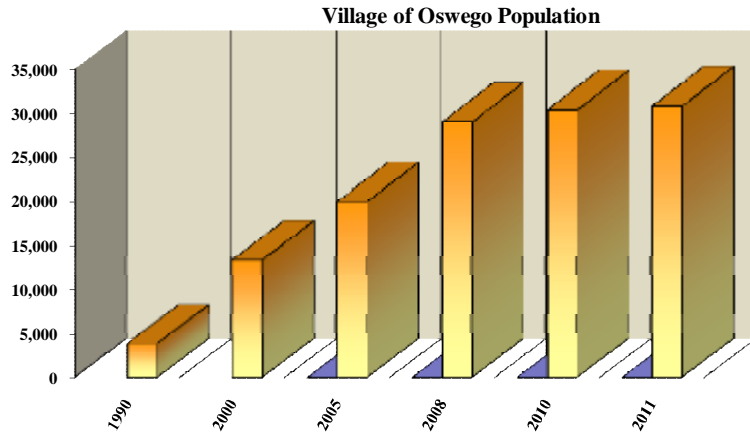
	Actual FY 08/09	Actual FY 09/10	Budget FY 10/11	Projected FY 10/11	Budget FY 11/12
<u>Reconciliation of FTE's to Number of Employees</u>					
Total Full-Time Employees					
Village President, Trustees, Clerk's Depart	3.00	3.00	3.00	3.00	2.00
Corporate	13.00	13.00	12.00	11.00	11.00
Community Development	6.00	6.00	5.00	4.00	4.00
Building & Zoning	12.00	12.00	7.00	6.00	7.00
Police Department	64.00	64.00	59.00	59.00	59.00
Public Works Department	26.00	26.00	23.00	23.00	23.00
Total Full-Time Employees	124.00	124.00	109.00	106.00	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	2.00	0.00	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	7.00	7.00	7.00
Public Works Department	2.00	2.00	1.00	1.00	1.00
Total Part-Time Employees	11.00	12.00	8.00	8.00	8.00
(Equates to Full-Time Equivalents)	5.50	6.00	4.00	4.00	4.00
Total Staffing by Full-Time Equivalents	129.50	130.00	113.00	110.00	110.00

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VILLAGE OF OSWEGO
 ANNUAL BUDGET
 FISCAL YEAR 2011/2012

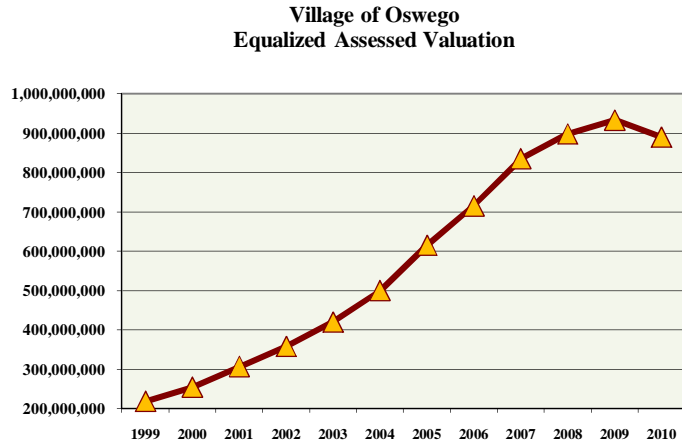
Trends

<u>Year</u>	<u>Population</u>
1990	3,876
2000	13,326
2005 *	19,956
2008 *	29,012
2010 **	30,355
2011 ***	30,780
* Special Census	
**2010 Census	
***Projected	



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%. The 2010 Census places the population at 30,355. Oswego's population is expected to continue to grow reaching an estimated 50,000 by the year 2030.

<u>Year</u>	<u>EAV</u>
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
2010	889,906,116



The Village of Oswego's total property Equalized Assessed Valuation (EAV) has increased at an average rate of 15.8% for over the past ten years before declining in 2010 by 4.3% because of the housing downturn and mortgage crisis. Tax levy year 2005 was the largest single year increase of 23%. It is unknown whether the current downward trend will continue or for how long before annually increasing again.

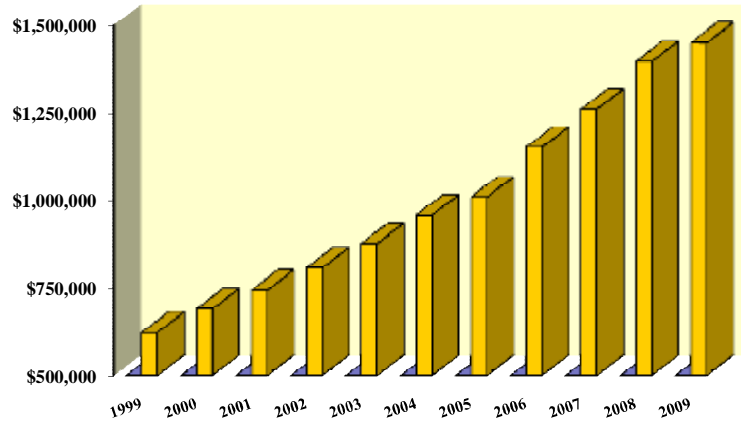
VILLAGE OF OSWEGO
 ANNUAL BUDGET
 FISCAL YEAR 2011/2012

Trends

Total Village Property Tax Collections

<u>Levy Year</u>	<u>Property Tax Collections</u>	<u>% Change</u>
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	\$ 1,395,164	10.88%
2009	\$ 1,448,614	3.83%

Village of Oswego Property Tax Collections

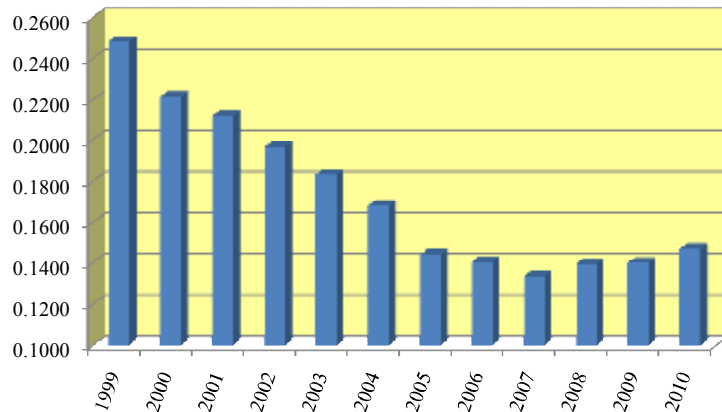


The Village's property tax collection consists of taxes levied for general corporate use, municipal employee's pensions, and police officers pensions. Collections for levy year 2006 increased 14% compared to the 2005 levy collections because of increased levy amounts for pensions and operating costs. Collections from the 2007 and 2008 levy increased to provide funding for increased pension costs and operations. The 2009 levy collections increased 4% to assist in covering pension costs.

Total Village Property Tax Rate

<u>Levy Year</u>	<u>Tax Rate</u>	<u>% Change</u>
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	0.1400	0.50%
2010	** 0.1468	4.86%

Village of Oswego Tax Rate



**estimated

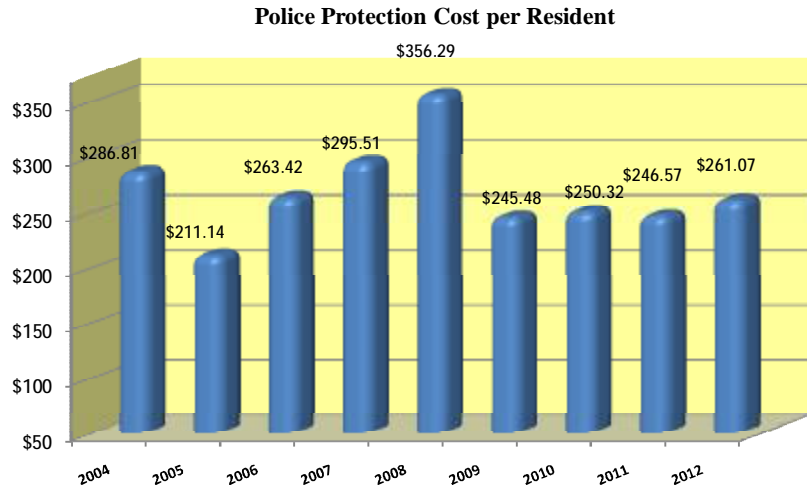
The Village of Oswego provides services to citizens within the Village's corporate boundaries. Some of the quality services provided are: police protection, water and sewer service, and street and sanitation. Operating costs for these services are funded annually from property taxes. For the 2010 tax levy year, the Village of Oswego's rate is projected to be 0.1462. The Village property tax rate has averaged 0.1727 over the past twelve years.

VILLAGE OF OSWEGO
 ANNUAL BUDGET
 FISCAL YEAR 2011/2012
 Trends

Police Protection Service Costs

<u>Fiscal Year</u>	<u>Operating Cost</u>	<u>Resident Cost</u>
2004	\$3,822,043	286.81
2005	\$4,213,471	211.14
2006	\$5,256,773	263.42
2007	\$5,897,274	295.51
2008	\$7,110,063	356.29
2009	\$7,121,774	245.48
2010	\$7,262,424	250.32
2011 *	\$7,484,545	246.57
2012 *	\$8,035,592	261.07

* projected

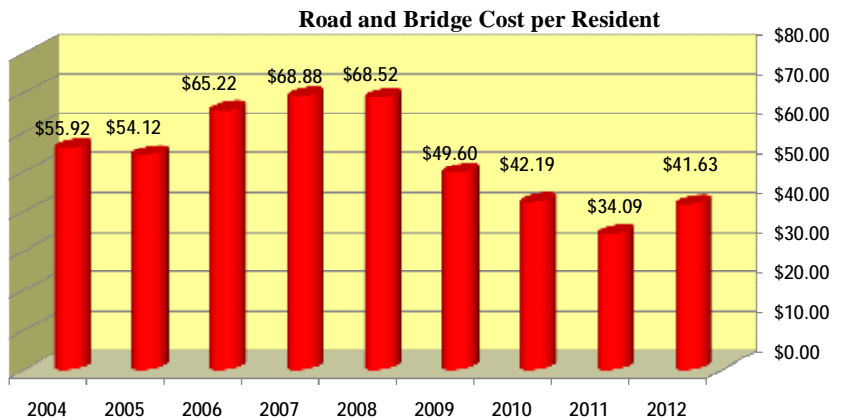


The police protection costs per resident increased \$141 from FY 07 to FY 08 due to the department expenditures increasing a total of \$1,660,389 across all expenditure categories. The Village's population was certified at 29,012 (an increase of 9,056) in 2009 and is the reason per resident costs declined in FY 09. Per resident costs are budgeted to increase \$14.50 for Fiscal Year 11/12 because of increased personnel costs and increased capital costs for building repairs and vehicle purchases.

Road and Bridge Service Costs

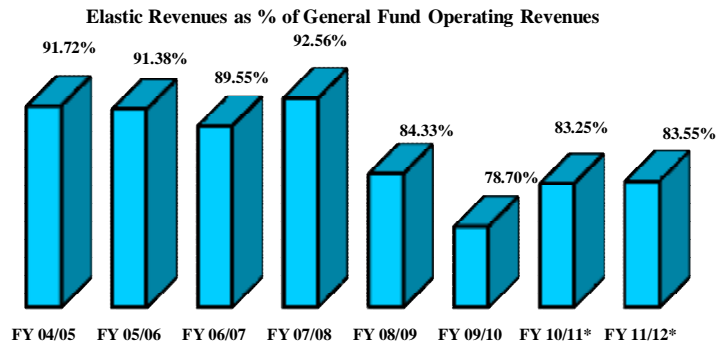
<u>Fiscal Year</u>	<u>Operating Cost</u>	<u>Resident Cost</u>
2004	\$745,176	55.92
2005	\$1,080,022	54.12
2006	\$1,301,598	65.22
2007	\$1,374,483	68.88
2008	\$1,367,463	68.52
2009	\$1,438,984	49.60
2010	\$1,223,875	42.19
2011 *	\$1,034,885	34.09
2012 *	\$1,281,320	41.63

* projected



The Road and Bridge costs per resident increased annually peaking in FY 2007 and declining through fiscal year 2011. 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. Costs per resident are estimated to increase in FY 2012 to \$41.638 per resident because of capital outlay expenditures for new equipment.

VILLAGE OF OSWEGO
 ANNUAL BUDGET
 FISCAL YEAR 2011/2012
 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.

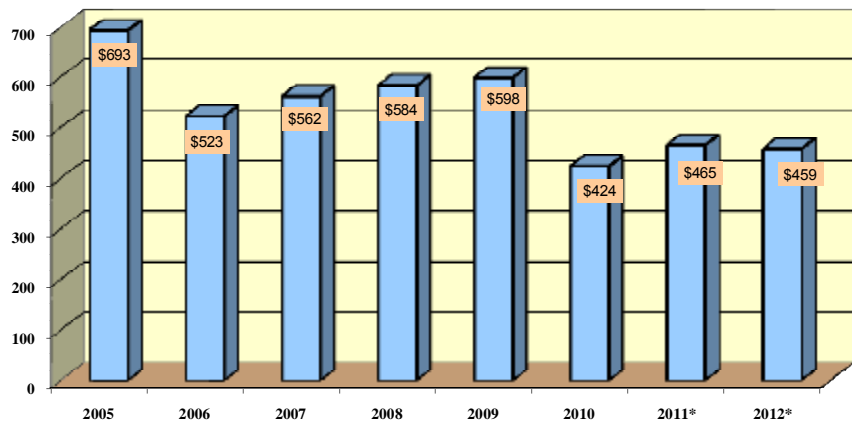
Trend Analysis

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. When, 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	\$ 12,308,259
2011*	\$ 13,501,271
2012*	\$ 13,919,853

* 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.

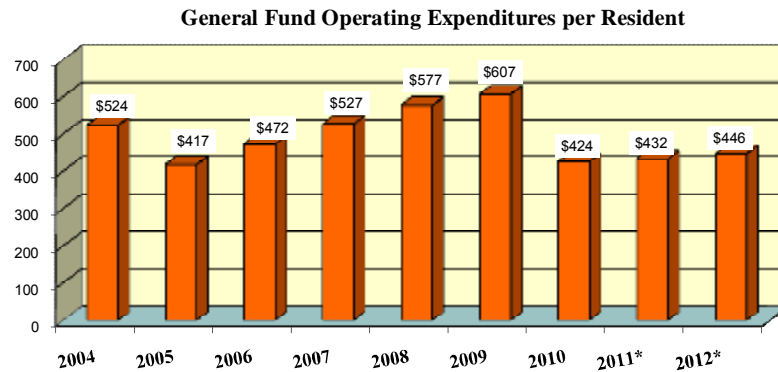
Trend Analysis

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 \$465 per resident. The projection for FY 2012 is for a slight decline in per resident revenues due to the slow growth in the state economy.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012
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*	\$ 12,956,161
2012*	\$ 13,727,071

* Projected



Expenditures do not include Capital Improvements

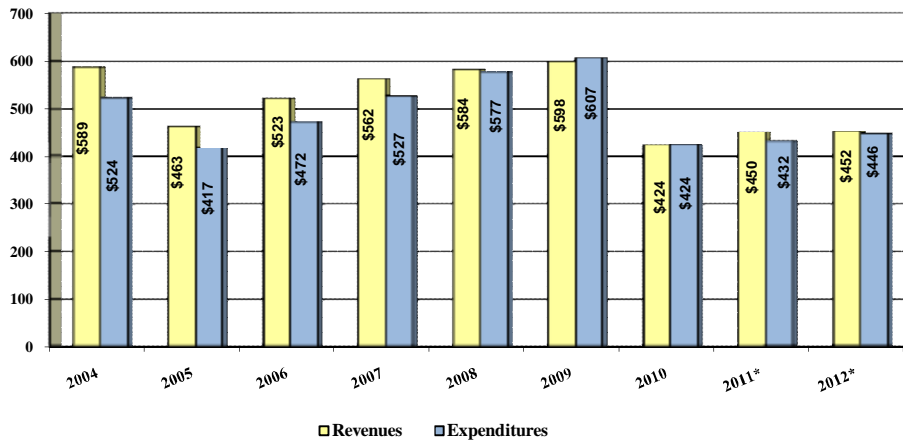
Indicator Description

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, a population of 30,355 was used and staff is estimating the Village's population to be 30,708 for FY 2012. 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.

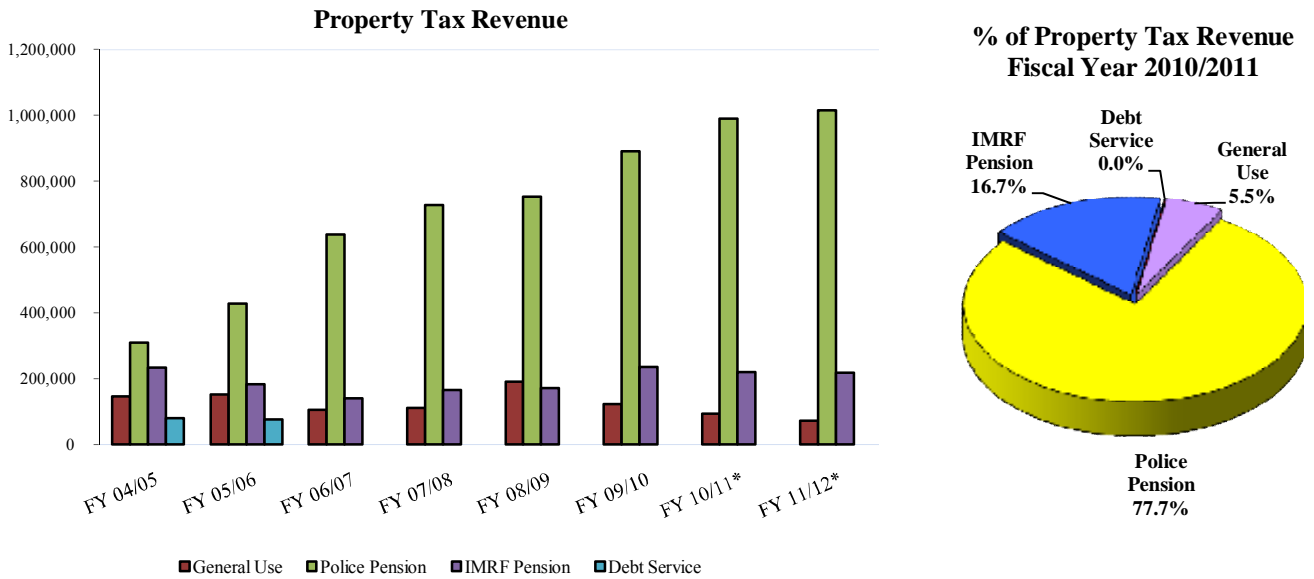
Trend Analysis

As shown in the graph above, operating expenditures per resident peaked in FY 2009 at \$607/resident. The FY 2012 budget details a per resident cost of \$446. During 2009, the Village reduced operating expenditures through eliminating personnel and proposing cost reductions for subsequent years. The latest 3 year trend is expected to continue increasing as the Village population continues to grow.

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. Spending reductions are allowing the revenues to slightly exceed expenditures over the latest 3 fiscal years. Growth in the revenues will need to occur to allow for the anticipated increase in expenditures in subsequent years to maintain the level of service residents have come to expect.



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 2010 for calendar year 2010 will be collected between June 2011 and January 2012 and finance FY 11/12. 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.

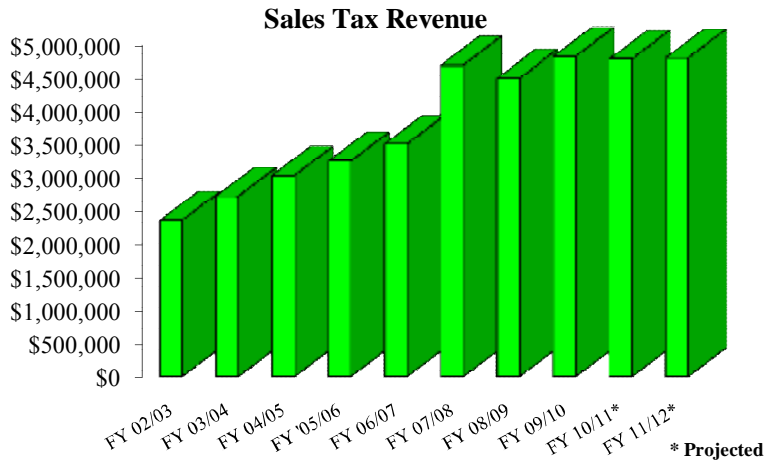
Analysis and Trends

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 (ex; 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	123,230	890,070	236,159	0	9.9%
2010/11*	92,950	990,650	219,050	0	7.1%
2011/12*	72,312	1,015,000	218,765	0	5.5%

**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	4,501,565	-4.2%
2009/10	4,829,238	7.3%
2010/11*	4,789,000	-0.8%
2011/12*	4,805,000	0.3%

*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%.

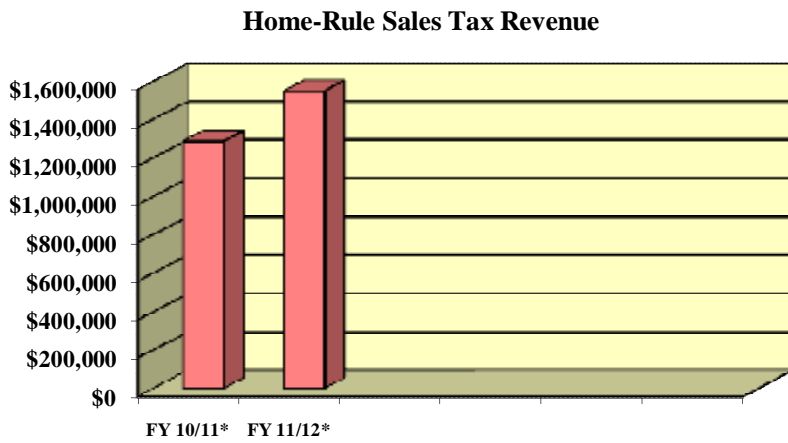
Analysis and Trends

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	2006		2007		2008		2009		2010	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
General Merchandise	543,782	12.4%	835,823	18.2%	1,026,304	21.8%	1,017,002	21.6%	1,044,682	21.7%
Food	687,390	15.7%	626,897	13.6%	469,987	10.0%	608,638	13.0%	561,369	11.6%
Drinking & Eating Places	366,868	8.4%	388,960	8.5%	418,317	8.9%	543,990	11.6%	538,906	11.2%
Apparel	53,429	1.2%	182,697	4.0%	203,385	4.3%	200,655	4.3%	225,374	4.7%
Furniture & Fixtures	49,469	1.1%	251,549	5.5%	310,674	6.6%	260,491	5.5%	267,536	5.5%
Lumber, Bldg, Hardware	407,660	9.3%	433,350	9.4%	366,169	7.8%	302,034	6.4%	313,492	6.5%
Auto & Filling Stations	591,150	13.5%	869,332	18.9%	1,033,223	22.0%	1,004,753	21.4%	1,113,413	23.1%
Drugs & Misc Retail	403,803	9.2%	469,358	10.2%	489,005	10.4%	501,300	10.7%	550,689	11.4%
Agriculture & All Others	264,769	6.0%	305,607	6.6%	258,909	5.5%	184,054	3.9%	132,674	2.8%
Manufacturers	15,849	0.4%	20,973	0.5%	24,764	0.5%	76,516	1.6%	74,224	1.5%
Total	3,384,169	77.18%	4,384,546	95.30%	4,600,737	97.90%	4,699,432	100.00%	4,822,359	100.00%

**Village of Oswego
General Fund**

Local "Home Rule" Sales Tax Revenue



Fiscal Year	Home Rule Sales Tax Revenue	Percent Change
2010/11*	1,286,000	
2011/12*	1,550,000	20.5%

*Projected

*Projected

Description

The Village of Oswego, pursuant to its home rule powers, implemented a 0.50% local home rule sales tax effective on July 1, 2010. Communities over 25,000 are considered to be "home rule" by the State of Illinois and thus have the option of levying such a tax. This tax is applicable to all sales except qualifying food and drugs not prepared for immediate consumption and titled vehicles. This sales tax applies to approximately 65% of all sales made within the Village. Fiscal year 2011 will receive and accrue nine months of Local Sales Tax revenue with fiscal year 2012 being the first full year of receipts for this revenue source.

Analysis and Trends

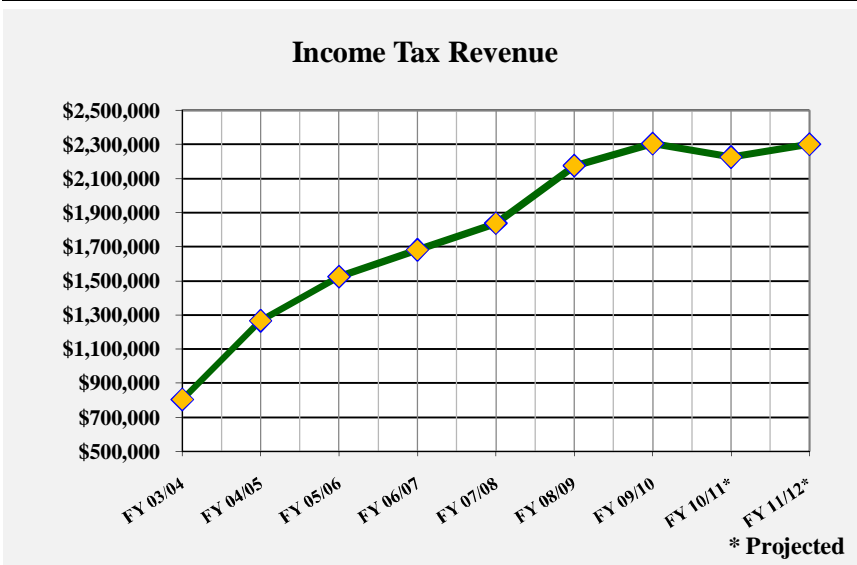
The Village estimates local sales tax receipts of \$1,286,000 will be received in FY 10/11 and is projecting this revenue to increase to \$1,550,000 for FY 2011/12. The table below is presented to distinguish the sources of local home rule sales tax revenue received by the Village. The information is presented by calendar year, rather than fiscal year, since it is only provided by the Illinois Department of Revenue. The two largest categories generating Home Rule Sales tax revenues are "General Merchandise" and "Drinking & Eating" for the first quarter the tax was implemented .

Home Rule Sales Tax Revenue By Type of Business (Calendar Year)										
Category	2010		2011		2012		2013		2014	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
General Merchandise	200,098	23.1%								
Food	61,378	7.1%								
Drinking & Eating Places	132,401	15.3%								
Apparel	59,752	6.9%								
Furniture & Fixtures	74,095	8.6%								
Lumber, Bldg, Hardware	74,964	8.7%								
Auto & Filling Stations	128,593	14.9%								
Drugs & Misc Retail	90,094	10.4%								
Agriculture & All Others	26,246	3.0%								
Manufacturers	16,907	2.0%								
Total	864,527	100.0%	0	0.0%	0	0.00%	0	0.00%	0	0.00%

Note: 2010 only includes 3rd & 4th quarters, Tax effective 7/1/10

**Village of Oswego
General Fund**

Income Tax Revenue



<u>Fiscal Year</u>	<u>Income Tax Revenue</u>	<u>Percent Change</u>
2003/04	805,370	
2004/05	1,266,828	57.3%
2005/06	1,524,880	20.4%
2006/07	1,681,961	10.3%
2007/08	1,837,415	9.2%
2008/09	2,175,465	18.4%
2009/10	2,304,243	5.9%
2010/11*	2,225,000	-3.4%
2011/12*	2,300,000	3.4%

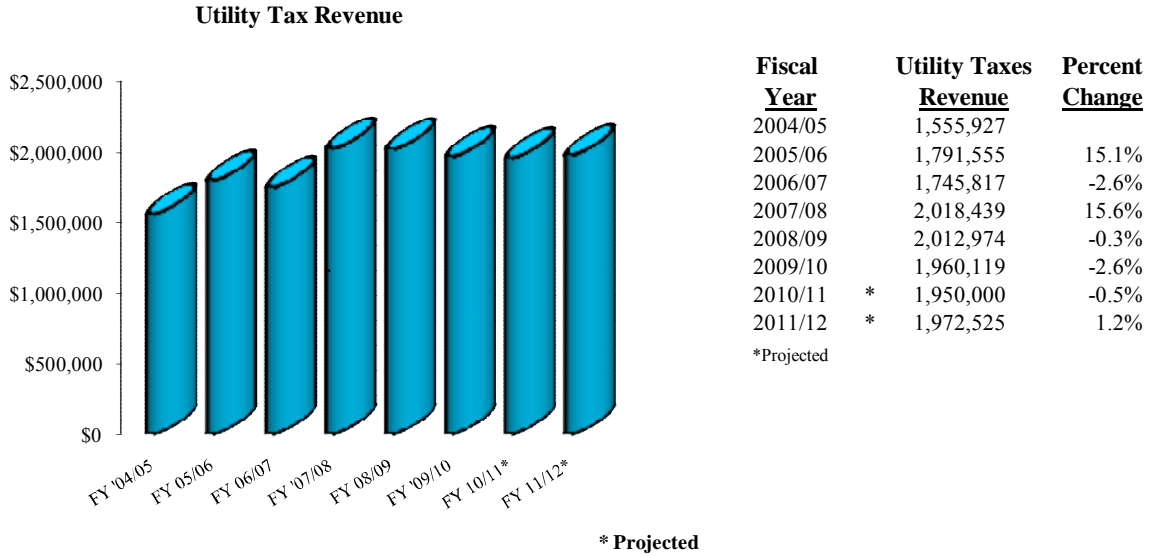
*Projected

Description

The State of Illinois currently has an income tax rate of 5% for individuals, trusts and estates and 7.6% 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.

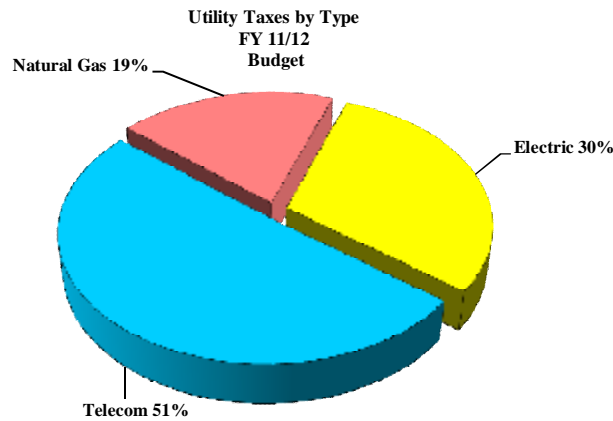
Analysis and Trends

The Village's share of income tax revenue increased annually because of the growth experienced in the community until fiscal year 2011 when receipts decreased 3.4% due to the economic downturn and high unemployment within the State. This revenue source is expected to increase as economic growth returns and because of the 2010 decennial census. The Village population will increase and a greater share of the distribution will be received by the Village.



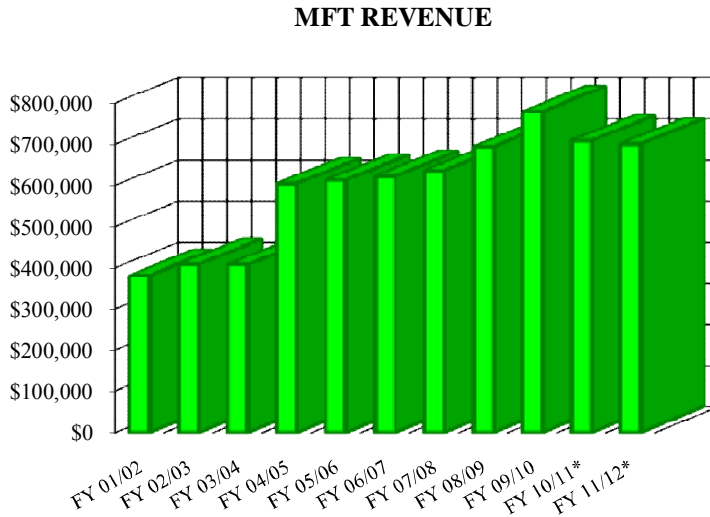
Description

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 Excelon, 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 decreased the last three years. These revenues may continue declining due to the everchanging technology developments and conservation of these resources .



<u>Fiscal Year</u>	<u>Total MFT Allotment</u>	<u>Percent Change</u>
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	778,801	12.3%
2010/11*	708,000	-9.1%
2011/12*	700,000	-1.1%

*Projected

*** Projected**

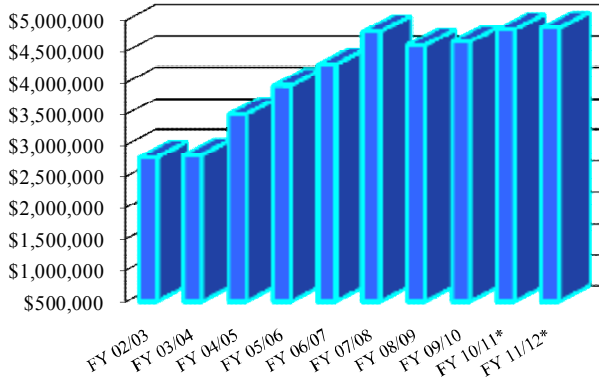
Description

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 high of \$778,000 for FY 2009/10. FY 2011 and FY 2012 show this revenue source declining due to lower gas prices and less consumption by users. 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, and noting the jumps in revenue. The 2010 census may allow the Village to receive a small increase in this revenue in FY 2012 before declining once again. As more drivers in the State turn to greater conservation measures, this revenue source should continue declining in subsequent years before flattening out.

Charges for Service Revenue



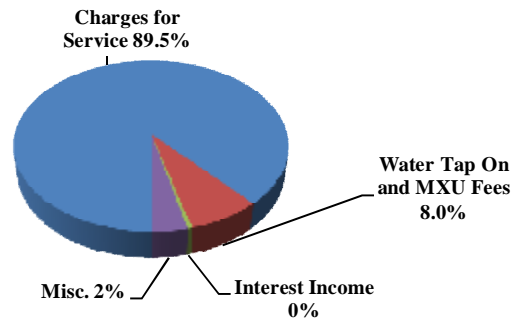
<u>Fiscal Year</u>	<u>Charges for Service</u>	<u>Percent Change</u>
2002/03	2,806,003	
2003/04	2,840,290	1.2%
2004/05	3,501,031	23.3%
2005/06	3,955,995	13.0%
2006/07	4,282,511	8.3%
2007/08	4,817,086	12.5%
2008/09	4,598,924	-4.5%
2009/10	4,651,735	1.1%
2010/11 *	4,847,211	4.2%
2011/12 *	4,874,318	0.6%

* 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 \$3.03 for every 100 cubic feet of water used 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 11/12
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 fee revenues up through FY 08 due to new resident growth within the Village. FY 09 had a 4.5% decrease in revenues but FY 10 had a 1% increase. FY 11 revenues are estimated to increase 4% due to a rate increase of \$0.20 beginning in July 2010. Operating expenses are estimated to increase 3% from FY 10/11 due to personnel and capital cost increases. Water rates will continually be analyzed to insure the rate structure is sufficient to support the operating, capital, and debt service costs of this enterprise.

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Village of Oswego
Annual Budget
Fiscal Year 2011/2012
Revenue History - By Fund

	Actual 2008-2009	Actual 2009-2010	Budget 2010-2011	Projected 2010-2011	Budget 2011-2012
General Fund					
Taxes					
Property Tax	364,258	359,390	315,427	312,000	291,077
Property Tax- Police Pension	752,747	890,070	990,650	990,650	1,015,000
Road and Bridge Tax	141,270	145,706	145,500	145,964	146,000
Sales Tax	4,501,565	4,829,238	4,789,922	4,789,000	4,805,000
Local Sales Tax			1,083,333	1,286,000	1,550,000
Sales Tax Rebate	(1,025,769)	(756,521)	(815,000)	(825,000)	(775,000)
Telecommunications	1,055,923	1,073,121	1,100,000	1,040,000	1,000,000
Utility Tax	957,051	886,998	960,000	910,000	972,525
Use Tax	369,291	345,015	360,000	370,000	370,000
Games Tax	3,217	2,659	3,200	2,700	2,800
Hotel/Motel Tax	6,587	6,491	65,000	65,000	65,000
Income Tax	2,175,465	2,304,243	2,500,000	2,225,000	2,300,000
Replacement Tax	10,365	9,175	9,000	8,200	8,200
Total Taxes	9,311,970	10,095,584	11,507,032	11,319,514	11,750,602
Charges for Services					
Coin Operated Device Fee	11,400	8,700	8,800	8,800	8,800
Vehicle Parking Stickers	50				
Inspection/Observation Fee	20,123	17,422	18,000	18,000	18,000
Filing Fees	12,972	4,645	5,000	5,000	5,000
Plan Review Fees	60,347	72,600	75,000	75,000	75,000
Elevator Inspections	623	1,726	1,800	1,800	1,800
Community Room Rental	200			99	100
Accident Report Fees	2,925	2,680	2,700	2,600	2,600
Fingerprint Fees	3,772	3,710	3,700	3,400	3,400
Sex Offender Registration Fee	180	200	150	150	150
Subpoena Fee	707	685	500	500	500
Books, Maps, & Plans	140	316	450	400	400
Reimbursements	15,362	29,064	9,000	14,000	14,500
Newsletter Advertising Fees	17,082	14,767	16,500	14,000	14,000
BFI Rebate	6,000	0	6,000		
Police Security	249,942	254,407	166,250	180,000	180,000
Salary Reimbursement	12,802	10,335	9,500	11,000	11,000
Total Charges for Services	414,627	421,257	323,350	334,749	335,250

	Budget Analysis			
	Budget vs Budget		Budget vs Projected	
	Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
General Fund				
Taxes				
Property Tax	(24,350)	-7.72%	(20,923)	-6.71%
Property Tax- Police Pension	24,350	2.46%	24,350	2.46%
Road and Bridge Tax	500	0.34%	36	0.02%
Sales Tax	15,078	0.31%	16,000	0.33%
Local Sales Tax	466,667	100.00%	264,000	20.53%
Sales Tax Rebate	40,000	-4.91%	50,000	-6.06%
Telecommunications	(100,000)	-9.09%	(40,000)	-3.85%
Utility Tax	12,525	1.30%	62,525	6.87%
Use Tax	10,000	2.78%	0	0.00%
Games Tax	(400)	-12.50%	100	3.70%
Hotel/Motel Tax	0	0.00%	0	0.00%
Income Tax	(200,000)	-8.00%	75,000	3.37%
Replacement Tax	(800)	-8.89%	0	0.00%
Total Taxes	243,570	2.12%	431,088	3.81%
Charges for Services				
Coin Operated Device Fee	0	0.00%	0	0.00%
Vehicle Parking Stickers	0	0.00%	0	0.00%
Inspection/Observation Fee	0	0.00%	0	0.00%
Filing Fees	0	0.00%	0	0.00%
Plan Review Fees	0	0.00%	0	0.00%
Elevator Inspections	0	0.00%	0	0.00%
Community Room Rental	100	0.00%	1	0.00%
Accident Report Fees	(100)	-3.70%	0	0.00%
Fingerprint Fees	(300)	-8.11%	0	0.00%
Sex Offender Registration Fee	0	0.00%	0	0.00%
Subpoena Fee	0	0.00%	0	0.00%
Books, Maps, & Plans	(50)	-11.11%	0	0.00%
Reimbursements	5,500	61.11%	500	3.57%
Newsletter Advertising Fees	(2,500)	-15.15%	0	0.00%
BFI Rebate	(6,000)	-100.00%	0	0.00%
Police Security	13,750	8.27%	0	0.00%
Salary Reimbursement	1,500	15.79%	0	0.00%
Total Charges for Services	11,900	3.68%	501	0.15%

Village of Oswego
Annual Budget
Fiscal Year 2011/2012
Revenue History - By Fund

	Actual 2008-2009	Actual 2009-2010	Budget 2010-2011	Projected 2010-2011	Budget 2011-2012
Licenses and Permits					
Liquor Licenses	68,745	79,325	80,000	80,000	80,000
Tobacco License Fee	1,600	1,800	1,800	1,800	1,800
Contractor Registration	78,687	59,834	65,000	65,000	65,000
Building Permits	376,166	315,024	350,000	280,000	290,000
Sign Permits	19,095	16,066	16,000	14,000	14,000
Repair Permits	54,870	85,600	85,000	115,000	120,000
Demolition Permits	100	0	0	0	0
Business Registration	19,865	21,860	22,000	25,000	25,000
Truck Permits	11,270	3,600	3,600	3,600	3,600
Misc. Permits	7	0	0	2,500	500
Solicitors Permits	1,612	1,767	1,700	1,700	1,700
Special Event Permits	1,130	1,425	1,500	1,500	1,500
Misc. Licenses	0	0	0	15	0
Total Licenses and Permits	633,147	586,300	626,600	590,115	603,100
Grants					
State Grants	116,753	62,366	50,000	35,000	35,000
Federal Grants	2,127	4,480	39,724	35,973	25,000
Total Grants	118,880	66,846	89,724	70,973	60,000
Fines					
Liquor Violations	3,000	6,250	5,000	2,000	2,500
Ordinance Violation Fines	40,309	109,024	125,000	140,000	140,000
Code Violation Fines	27,281	0	0	0	0
Court Fines	178,647	169,790	150,000	140,000	140,000
Booking/Bonding of Arrestees	0	13,320	0	11,000	11,000
Handicap Park-Temp. Hang Tags	0	50	0	20	20
Administrative Tow Fee	0	158,000	150,000	165,000	165,000
Total Fines	249,237	456,434	430,000	458,020	458,520

	Budget Analysis			
	Budget vs Budget		Budget vs Projected	
	Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
Licenses and Permits				
Liquor Licenses	0	0.00%	0	0.00%
Tobacco License Fee	0	0.00%	0	0.00%
Contractor Registration	0	0.00%	0	0.00%
Building Permits	(60,000)	-17.14%	10,000	3.57%
Sign Permits	(2,000)	-12.50%	0	0.00%
Repair Permits	35,000	41.18%	5,000	4.35%
Demolition Permits	0	0.00%	0	0.00%
Business Registration	3,000	13.64%	0	0.00%
Truck Permits	0	0.00%	0	0.00%
Misc. Permits	500	100.00%	(2,000)	-80.00%
Solicitors Permits	0	0.00%	0	0.00%
Special Event Permits	0	0.00%	0	0.00%
Misc. Licenses	0	0.00%	(15)	0.00%
Total Licenses and Permits	(23,500)	-3.75%	12,985	2.20%
Grants				
State Grants	(15,000)	-30.00%	0	0.00%
Federal Grants	(14,724)	-37.07%	(10,973)	-30.50%
Total Grants	(29,724)	-33.13%	(10,973)	-15.46%
Fines				
Liquor Violations	(2,500)	-50.00%	500	25.00%
Ordinance Violation Fines	15,000	12.00%	0	0.00%
Code Violation Fines	0	0.00%	0	0.00%
Court Fines	(10,000)	-6.67%	0	0.00%
Booking/Bonding of Arrestees	11,000	100.00%	0	0.00%
Handicap Park-Temp. Hang Tags	20	100.00%	0	0.00%
Administrative Tow Fee	15,000	10.00%	0	0.00%
Total Fines	28,520	6.63%	500	0.11%

Village of Oswego
Annual Budget
Fiscal Year 2011/2012
Revenue History - By Fund

	Actual 2008-2009	Actual 2009-2010	Budget 2010-2011	Projected 2010-2011	Budget 2011-2012
Franchise Fees					
Transition Fees	310,873	172,862	175,000	180,000	180,000
Public Notice Signs	150	50	0	0	0
Building Rent	0	350	200	0	0
Tower Rent	31,895	34,273	34,000	34,000	34,000
Cable TV Franchise Fees	316,968	318,918	310,000	320,000	325,000
Total Franchise Fees	659,886	526,452	519,200	534,000	539,000
Donations/Contributions					
Member Contributions	0	0	192,661	86,000	86,000
Cobra/Retiree Contributions	0	0	0	40,000	46,381
Recycling Donations	0	0	0	900	0
Earthday Donations	366	0	0	0	0
Community Relations Contributions	0	0	0	400	0
Insurance Proceeds	24,650	66,998	0	20,500	0
Asset Sales	16,396	8,091	8,000	2,100	0
Total Donations/Contributions	41,412	75,089	200,661	149,900	132,381
Transfers					
Transfers In	872,371	412,979	0	0	0
Total Transfers In	872,371	412,979	0	0	0
Interest					
Interest	66,321	17,778	20,000	30,000	30,000
Total Interest	66,321	17,778	20,000	30,000	30,000
Miscellaneous					
Community Events	0	0	0	7,000	6,000
Cash Shortage/Overage	(16)	(209)	0	0	0
Miscellaneous	15,870	5,611	0	7,000	5,000
Total Miscellaneous	15,854	5,402	0	14,000	11,000
Total General Fund	12,383,705	12,664,123	13,716,567	13,501,271	13,919,853
Motor Fuel Tax Fund					
Taxes					
Motor Fuel Tax Allotments	693,600	778,801	760,000	708,000	700,000
Other					
Other	0	250,000	0	125,990	0
Interest					
Interest	9,332	3,535	2,500	5,000	5,000
Total Motor Fuel Tax Fund	702,932	1,032,336	762,500	838,990	705,000

	Budget Analysis			
	Budget vs Budget		Budget vs Projected	
	Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
Franchise Fees				
Transition Fees	5,000	2.86%	0	0.00%
Public Notice Signs	0	0.00%	0	0.00%
Building Rent	(200)	-100.00%	0	0.00%
Tower Rent	0	0.00%	0	0.00%
Cable TV Franchise Fees	15,000	4.84%	5,000	1.56%
Total Franchise Fees	19,800	3.81%	5,000	0.94%
Donations/Contributions				
Member Contributions	(106,661)	-55.36%	0	0.00%
Cobra/Retiree Contributions	46,381	100.00%	6,381	15.95%
Recycling Donations	0	0.00%	(900)	-100.00%
Earthday Donations	0	0.00%	0	0.00%
Community Relations Contributions	0	0.00%	(400)	-100.00%
Insurance Proceeds	0	0.00%	(20,500)	-100.00%
Asset Sales	(8,000)	-100.00%	(2,100)	-100.00%
Total Donations/Contributions	(68,280)	-34.03%	(17,519)	-11.69%
Transfers				
Transfers In	0	0.00%	0	0.00%
Total Transfers In	0	0.00%	0	0.00%
Interest				
Interest	10,000	50.00%	0	0.00%
Total Interest	10,000	50.00%	0	0.00%
Miscellaneous				
Community Events	6,000	100.00%	(1,000)	-14.29%
Cash Shortage/Overage	0	0.00%	0	0.00%
Miscellaneous	5,000	100.00%	(2,000)	-28.57%
Total Miscellaneous	11,000	100.00%	(3,000)	-21.43%
Total General Fund	203,286	1.48%	418,582	3.10%
Motor Fuel Tax Fund				
Taxes				
Motor Fuel Tax Allotments	(60,000)	-7.89%	(8,000)	-1.13%
Other				
Other	0	0.00%	(125,990)	-100.00%
Interest				
Interest	2,500	100.00%	0	0.00%
Total Motor Fuel Tax Fund	(57,500)	-7.54%	(133,990)	-15.97%

Village of Oswego
Annual Budget
Fiscal Year 2011/2012
Revenue History - By Fund

	Actual 2008-2009	Actual 2009-2010	Budget 2010-2011	Projected 2010-2011	Budget 2011-2012
Debt Service Fund					
Transfers					
Transfers In	1,465,176	510,353	1,557,594	1,557,594	1,551,585
Transfer from MFT	0	287,249	262,500	262,500	262,500
Transfer from Capital Reserve	0	684,020	0	0	0
Total Tranfers	1,465,176	1,481,622	1,820,094	1,820,094	1,814,085
Interest	4,509	1,270	1,800	1,500	1,500
Total Debt Service Fund	1,469,685	1,482,892	1,821,894	1,821,594	1,815,585
Capital Reserve Fund					
Transfers					
Transfers In	400,000	350,000	0	0	0
Total Tranfers	400,000	350,000	0	0	0
Interest	12,250	2,568	0	0	0
Total Capital Reserve Fund	412,250	352,568	0	0	0
Capital Improvement Fund					
Charges for Services	5,000	0	0	0	0
Grants	54,956	444,126	0	0	40,000
Franchise Fees	61,207	66,394	66,000	40,000	60,000
Transfers In	184,952	0	0	0	0
Interest	98,803	26,389	20,000	20,900	21,000
Bond Proceeds	0	2,285,000	0	0	0
Total Capital Improvement Fund	404,918	2,821,910	86,000	60,900	121,000
Water and Sewer Fund					
Charges for Services					
Inspection/Observation Fees	12,421	5,811	5,000	7,000	7,000
Water	3,285,195	3,367,284	3,592,000	3,575,000	3,600,000
Sewer Maintenance	1,290,797	1,270,272	1,304,300	1,260,711	1,273,318
Meter Sales	707	414	500	1,000	1,000
Water Tap On Fees	598,390	524,987	550,000	380,000	400,000
MXU Fees	91,576	67,464	70,000	60,000	60,000
Sewer Line Contribution	0	142	0	90	0
Bulk Water Sales	22,932	14,182	5,000	11,500	10,000
Consumption Reports	24,271	29,758	29,700	29,700	29,700
Reimbursements	21,403	27,553	25,000	20,000	20,000
Total Charges for Services	5,347,692	5,307,866	5,581,500	5,345,001	5,401,018

	Budget Analysis			
	Budget vs Budget		Budget vs Projected	
	Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
Debt Service Fund				
Transfers				
Transfers In	(6,009)	-0.39%	(6,009)	-0.39%
Transfer from MFT	0	0.00%	0	0.00%
Transfer from Capital Reserve	0	0.00%	0	0.00%
Total Tranfers	(6,009)	-0.33%	(6,009)	-0.33%
Interest	(300)	-16.67%	0	0.00%
Total Debt Service Fund	(6,309)	-0.35%	(6,009)	-0.33%
Capital Reserve Fund				
Transfers				
Transfers In	0		0	0.00%
Total Tranfers	0		0	0.00%
Interest	0		0	0.00%
Total Capital Reserve Fund	0		0	0.00%
Capital Improvement Fund				
Charges for Services	0	0.00%	0	0.00%
Grants	40,000	100.00%	40,000	100.00%
Franchise Fees	(6,000)	-9.09%	20,000	0.00%
Transfers In	0	0.00%	0	0.00%
Interest	1,000	5.00%	100	0.48%
Bond Proceeds	0	0.00%	0	0.00%
Total Capital Improvement Fund	35,000	40.70%	60,100	98.69%
Water and Sewer Fund				
Charges for Services				
Inspection/Observation Fees	2,000	40.00%	0	0.00%
Water	8,000	0.22%	25,000	0.70%
Sewer Maintenance	(30,982)	-2.38%	12,607	1.00%
Meter Sales	500	100.00%	0	0.00%
Water Tap On Fees	(150,000)	-27.27%	20,000	5.26%
MXU Fees	(10,000)	-14.29%	0	0.00%
Sewer Line Contribution	0	0.00%	(90)	-100.00%
Bulk Water Sales	5,000	100.00%	(1,500)	-13.04%
Consumption Reports	0	0.00%	0	0.00%
Reimbursements	(5,000)	-20.00%	0	0.00%
Total Charges for Services	(180,482)	-3.23%	56,017	1.05%

Village of Oswego
Annual Budget
Fiscal Year 2011/2012
Revenue History - By Fund

	Actual 2008-2009	Actual 2009-2010	Budget 2010-2011	Projected 2010-2011	Budget 2011-2012
Licenses and Permits					
Temporary Water Permits	500	300	300	300	300
Grants					
Federal Grants	0	0	113,380	180,000	114,000
Fines					
Ordinance Violation Fines	55	0	0	0	0
Donations/Contributions					
Member Contributions	0	0	81,017	34,000	34,000
Cobra/Retiree Contributions		0	0	21,000	21,000
Insurance Proceeds	0	107,450	0	6,236	0
Total Donations/Contributions	0	107,450	81,017	61,236	55,000
Transfers In	0	0	1,883,000	1,883,000	0
Interest	95,115	54,865	15,000	28,000	28,000
Miscellaneous	72	84	0	50	50
Total Water and Sewer Fund	5,443,434	5,470,564	7,674,197	7,497,587	5,598,368
Garbage Collection Fund					
Charges for Services					
Disposal Fees	2,050,338	2,083,175	2,094,000	2,175,000	2,275,000
Waste Stickers	1,734	1,178	1,150	1,200	1,200
Total Charges for Services	2,052,072	2,084,353	2,095,150	2,176,200	2,276,200
Interest	285	513	350	1,200	1,500
Total Garbage Collection Fund	2,052,357	2,084,866	2,095,500	2,177,400	2,277,700
Police Pension Fund					
Property Taxes	752,747	890,070	990,650	990,650	1,015,000
Donations/Contributions					
Member Contributions	361,599	387,567	365,000	365,000	365,000
Member Contributions- Prior Service	162,820	13,486	2,800	269	0
Interest-Prior Service Contribution	540	7,732	250	42	0
Total Donations/Contributions	524,959	408,786	368,050	365,311	365,000
Interest					
Realized Gain/Loss	(1,357,620)	1,218,527	100,000	0	0
Interest	274,051	367,207	170,000	200,000	250,000
Total Interest	(1,083,569)	1,585,734	270,000	200,000	250,000
Total Police Pension Fund	194,137	2,884,590	1,628,700	1,555,961	1,630,000
Total Revenues	23,063,418	28,793,849	27,785,358	27,453,703	26,067,506

	Budget Analysis			
	Budget vs Budget		Budget vs Projected	
	Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
Licenses and Permits				
Temporary Water Permits	0	0.00%	0	0.00%
Grants				
Federal Grants	620	0.55%	(66,000)	-36.67%
Fines				
Ordinance Violation Fines	0	0.00%	0	0.00%
Donations/Contributions				
Member Contributions	(47,017)	-58.03%	0	0.00%
Cobra/Retiree Contributions	21,000	0.00%	0	0.00%
Insurance Proceeds		0.00%	(6,236)	-100.00%
Total Donations/Contributions	(26,017)	-32.11%	(6,236)	-10.18%
Transfers In	(1,883,000)	-100.00%	(1,883,000)	-100.00%
Interest	13,000	86.67%	0	0.00%
Miscellaneous	50	100.00%	0	0.00%
Total Water and Sewer Fund	(2,075,829)	-27.05%	(1,899,219)	-25.33%
Garbage Collection Fund				
Charges for Services				
Disposal Fees	181,000	8.64%	100,000	4.60%
Waste Stickers	50	4.35%	0	0.00%
Total Charges for Services	181,050	8.64%	100,000	4.60%
Interest	1,150	328.57%	300	25.00%
Total Garbage Collection Fund	182,200	8.69%	100,300	4.61%
Police Pension Fund				
Property Taxes	24,350	2.46%	24,350	2.46%
Donations/Contributions				
Member Contributions	0	0.00%	0	0.00%
Member Contributions- Prior Service	(2,800)	0.00%	(269)	0.00%
Interest-Prior Service Contribution	(250)	0.00%	(42)	0.00%
Total Donations/Contributions	(3,050)	-0.83%	(311)	-0.09%
Interest				
Realized Gain/Loss	(100,000)	-100.00%	0	0.00%
Interest	80,000	47.06%	50,000	25.00%
Total Interest	(20,000)	-7.41%	50,000	25.00%
Total Police Pension Fund	1,300	0.08%	74,039	4.76%
Total Revenues	(1,717,852)	-6.18%	(1,386,197)	-5.05%

Village of Oswego
Annual Budget
Fiscal Year 2011/2012
Expenditure History - ALL Funds

	Actual 2008-2009	Actual 2009-2010	Budget 2010-2011	Projected 2010-2011	Budget 2011-2012
General Fund					
Corporate					
Salaries/Personnel Services	912,136	967,178	845,139	843,616	828,862
Insurance & Benefits	311,877	332,879	350,082	289,060	267,261
Professional Services	891,076	679,523	604,600	613,750	522,015
Contractual Services	120,411	228,899	189,510	154,856	186,010
Communication	34,990	34,443	28,500	21,400	25,500
Professional Development	36,646	24,530	28,575	27,100	30,080
Operating Supplies	23,730	13,671	13,600	10,450	10,750
Capital Outlay	44,202	8,525	5,000	5,000	10,000
Total Corporate	2,375,068	2,289,650	2,065,006	1,965,232	1,880,478
Building & Zoning					
Salaries/Personnel Services	517,309	454,222	350,170	368,500	397,929
Insurance & Benefits	191,807	181,265	165,880	157,050	173,877
Professional Services	16,070	2,640	1,000	1,400	1,000
Contractual Services	23,242	30,606	27,695	18,600	18,428
Communication	12,578	10,212	9,300	7,400	7,800
Professional Development	6,440	2,116	4,800	1,400	4,800
Operating Supplies	20,004	11,010	9,800	8,700	8,300
Capital Outlay	0	0	0	0	0
Total Building & Zoning	787,450	692,072	568,645	563,050	612,134
Community Development					
Salaries/Personnel Services	288,032	287,890	235,252	235,252	240,562
Insurance & Benefits	86,822	89,640	90,757	82,850	86,931
Professional Services	133,314	11,221	13,100	10,535	9,500
Contractual Services	12,230	16,770	18,821	10,948	11,444
Communication	10,635	4,971	6,600	4,450	6,900
Professional Development	4,760	2,778	3,800	2,300	3,800
Operating Supplies	4,184	2,449	2,625	1,620	2,625
Capital Outlay	24,982	1,867	2,000	2,000	4,200
Total Community Development	564,959	417,586	372,955	349,955	365,962
Road & Bridge					
Salaries/Personnel Services	348,712	325,601	342,116	314,600	349,659
Insurance & Benefits	150,430	147,400	164,974	142,920	135,180
Professional Services	37,895	69,464	35,000	35,000	35,000
Contractual Services	798,475	608,697	559,916	471,100	565,111
Communication	14,230	8,077	13,000	8,000	11,000
Professional Development	7,210	6	0	0	0
Operating Supplies	54,303	46,573	49,000	48,000	109,000
Capital Outlay	27,711	18,057	6,000	15,265	76,370
Total Road & Bridge	1,438,966	1,223,875	1,170,006	1,034,885	1,281,320

	Budget Analysis			
	Budget vs Budget		Budget vs Projected	
	Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
General Fund				
Corporate				
Salaries/Personnel Services	(16,277)	-1.9%	(14,754)	-1.75%
Insurance & Benefits	(82,821)	-23.7%	(21,799)	-7.54%
Professional Services	(82,585)	-13.7%	(91,735)	-14.95%
Contractual Services	(3,500)	-1.8%	31,154	20.12%
Communication	(3,000)	-10.5%	4,100	19.16%
Professional Development	1,505	5.3%	2,980	11.00%
Operating Supplies	(2,850)	-21.0%	300	2.87%
Capital Outlay	5,000	100.0%	5,000	100.00%
Total Corporate	(184,528)	-8.9%	(84,754)	-4.31%
Building & Zoning				
Salaries/Personnel Services	47,759	13.6%	29,429	7.99%
Insurance & Benefits	7,997	4.8%	16,827	10.71%
Professional Services	0	0.0%	(400)	-28.57%
Contractual Services	(9,267)	-33.5%	(172)	-0.92%
Communication	(1,500)	-16.1%	400	5.41%
Professional Development	0	0.0%	3,400	242.86%
Operating Supplies	(1,500)	-15.3%	(400)	-4.60%
Capital Outlay	0	0.0%	0	0.00%
Total Building & Zoning	43,489	7.6%	49,084	8.72%
Community Development				
Salaries/Personnel Services	5,310	2.3%	5,310	2.26%
Insurance & Benefits	(3,826)	-4.2%	4,081	4.93%
Professional Services	(3,600)	-27.5%	(1,035)	-9.82%
Contractual Services	(7,377)	-39.2%	496	4.53%
Communication	300	4.5%	2,450	55.06%
Professional Development	0	0.0%	1,500	65.22%
Operating Supplies	0	0.0%	1,005	62.04%
Capital Outlay	2,200	110.0%	2,200	110.00%
Total Community Development	(6,993)	-1.9%	16,007	4.57%
Road & Bridge				
Salaries/Personnel Services	7,543	2.2%	35,059	11.14%
Insurance & Benefits	(29,794)	-18.1%	(7,740)	-5.42%
Professional Services	0	0.0%	0	0.00%
Contractual Services	5,195	0.9%	94,011	19.96%
Communication	(2,000)	-15.4%	3,000	37.50%
Professional Development	0	0.0%	0	0.00%
Operating Supplies	60,000	122.4%	61,000	127.08%
Capital Outlay	70,370	1172.8%	61,105	400.29%
Total Road & Bridge	111,314	9.5%	246,435	23.81%

Village of Oswego
Annual Budget
Fiscal Year 2011/2012
Expenditure History - ALL Funds

	Actual 2008-2009	Actual 2009-2010	Budget 2010-2011	Projected 2010-2011	Budget 2011-2012
Police					
Salaries/Personnel Services	4,527,536	4,538,509	4,671,355	4,493,500	4,752,945
Insurance & Benefits	1,034,290	1,065,980	2,191,364	2,198,125	2,318,807
Professional Services	56,865	32,696	56,400	40,100	45,315
Contractual Services	334,297	452,540	485,668	427,270	400,115
Communication	49,212	49,718	59,890	53,250	57,440
Professional Development	58,044	39,217	55,215	49,500	55,195
Operating Supplies	186,260	168,066	178,770	152,700	159,195
Capital Outlay	122,507	25,629	68,993	70,100	246,580
Total Police	6,369,011	6,372,354	7,767,655	7,484,545	8,035,592
Transfers Out					
To Police Pension	752,747	890,070	0	0	0
To Capital Reserve	0	62,000	0	0	0
To Debt Service Fund	0	154,489	1,557,594	1,557,594	1,551,585
To Water & Sewer Fund	0	0	1,883,000	1,883,000	0
Total Transfers	752,747	1,106,559	3,440,594	3,440,594	1,551,585
Total General Fund	12,288,201	12,102,096	15,384,861	14,838,261	13,727,071
Motor Fuel Tax Fund					
Public Improvements	344,412	781,765	500,000	470,000	440,000
Transfers to Debt Service Fund	302,258	287,249	262,500	262,500	262,500
Total Motor Fuel Tax Fund	646,670	1,069,014	762,500	732,500	702,500
Debt Service Fund					
Professional Services	1,250	1,675	1,800	2,700	2,700
Transfers Out	0	0	0	0	0
Debt Service	1,482,225	1,481,621	1,820,094	1,820,094	1,812,585
Total Debt Service Fund	1,483,475	1,483,296	1,821,894	1,822,794	1,815,285
Capital Reserve Fund					
Transfers Out	743,923	896,455	0	0	0
Total Capital Reserve Fund	743,923	896,455	0	0	0
Capital Improvement Fund					
Professional Services	0	60	0	70	0
Capital Outlay	4,880,948	3,274,885	306,213	206,000	240,000
Transfers Out	584,952	288,000	0	0	0
Total Capital Improvement	5,465,900	3,562,945	306,213	206,070	240,000

	Budget Analysis			
	Budget vs Budget		Budget vs Projected	
	Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
Police				
Salaries/Personnel Services	81,590	1.7%	259,445	5.77%
Insurance & Benefits	127,443	5.8%	120,682	5.49%
Professional Services	(11,085)	-19.7%	5,215	13.00%
Contractual Services	(85,553)	-17.6%	(27,155)	-6.36%
Communication	(2,450)	-4.1%	4,190	7.87%
Professional Development	(20)	0.0%	5,695	11.51%
Operating Supplies	(19,575)	-10.9%	6,495	4.25%
Capital Outlay	177,587	0.0%	176,480	251.75%
Total Police	267,937	3.4%	551,047	7.36%
Transfers Out				
To Police Pension	0	0.0%	0	0.00%
To Capital Reserve	0	0.0%	0	0.00%
To Debt Service Fund	(6,009)	-0.4%	(6,009)	-0.39%
To Water & Sewer Fund	(1,883,000)	-100.0%	(1,883,000)	-100.00%
Total Transfers	(1,889,009)	-55%	(1,889,009)	-55%
Total General Fund	(1,657,790)	-10.8%	(1,111,190)	-7.49%
Motor Fuel Tax Fund				
Public Improvements	(60,000)	-12.0%	(30,000)	-6.38%
Transfers to Debt Service Fund	0	0.0%	0	0.00%
Total Motor Fuel Tax Fund	(60,000)	-7.9%	(30,000)	-4.10%
Debt Service Fund				
Professional Services	900	50.0%	0	0.00%
Transfers Out	0	0.0%	0	0.00%
Debt Service	(7,509)	-0.4%	(7,509)	-0.41%
Total Debt Service Fund	(6,609)	-0.4%	(7,509)	-0.41%
Capital Reserve Fund				
Transfers Out	0	0.0%	0	0.00%
Total Capital Reserve Fund	0	0.0%	0	0.00%
Capital Improvement Fund				
Professional Services	0	0.0%	(70)	-100.00%
Capital Outlay	(66,213)	-21.6%	34,000	16.50%
Transfers Out	0	0.0%	0	0.00%
Total Capital Improvement	(66,213)	-21.6%	33,930	16.47%

Village of Oswego
Annual Budget
Fiscal Year 2011/2012
Expenditure History - ALL Funds

	Actual 2008-2009	Actual 2009-2010	Budget 2010-2011	Projected 2010-2011	Budget 2011-2012
Water & Sewer Fund					
Salaries/Personnel Services	1,113,515	1,032,259	979,459	980,200	985,015
Insurance & Benefits	450,869	441,017	472,975	386,050	402,676
Professional Services	118,911	81,868	93,000	81,860	75,000
Contractual Services	1,424,701	1,541,834	1,564,278	1,527,000	1,553,025
Communication	62,733	57,276	66,000	64,000	64,000
Professional Development	8,751	3,603	8,500	5,500	8,500
Operating Supplies	402,620	272,508	329,000	312,200	327,000
Transfers Out	857,371	0	0	0	0
Debt Service	1,638,321	1,821,751	2,031,151	2,031,150	1,940,969
Miscellaneous	0	599,522	0		
Capital Outlay	62,548	146,829	210,000	290,000	155,000
Total Water & Sewer Fund	6,140,340	5,998,468	5,754,363	5,677,960	5,511,185
Garbage Collection Fund					
Disposal Service	1,982,932	1,995,198	2,000,000	2,100,000	2,200,000
Total Garbage Collection	1,982,932	1,995,198	2,000,000	2,100,000	2,200,000
Police Pension Fund					
Pension Payments	168,095	280,583	247,863	247,863	275,000
Refund of Contributions	24,309	50,821	0	0	0
Accounting Expense			10,000	10,000	12,000
Investment Expense	9,824	15,479	47,000	47,000	50,000
Total Police Pension Fund	202,228	346,884	304,863	304,863	337,000
Total Expenditures/Expenses	28,953,669	27,454,355	26,334,694	25,682,448	24,533,041

Budget Analysis				
	<u>Budget vs Budget</u>		<u>Budget vs Projected</u>	
	Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
Water & Sewer Fund				
Salaries/Personnel Services	5,556	0.57%	4,815	0.49%
Insurance & Benefits	(70,299)	-14.86%	16,626	4.31%
Professional Services	(18,000)	-19.35%	(6,860)	-8.38%
Contractual Services	(11,253)	-0.72%	26,025	1.70%
Communication	(2,000)	-3.03%	0	0.00%
Professional Development	0	0.00%	3,000	54.55%
Operating Supplies	(2,000)	-0.61%	14,800	4.74%
Transfers Out	0	0.00%	0	0.00%
Debt Service	(90,182)	-4%	(90,181)	-4.44%
Miscellaneous	0	0%	0	0.00%
Capital Outlay	(55,000)	-26%	(135,000)	-46.55%
Total Water & Sewer Fund	(243,178)	-4.2%	(166,775)	-2.94%
Garbage Collection Fund				
Disposal Service	200,000	10.00%	100,000	4.76%
Total Garbage Collection	200,000	10.00%	100,000	4.76%
Police Pension Fund				
Pension Payments	27,137	10.95%	27,137	10.95%
Refund of Contributions	0	0.00%	0	0.00%
Accounting Expense	2,000	20.00%	2,000	20.00%
Investment Expense	3,000	6.38%	3,000	6.38%
Total Police Pension Fund	32,137	10.54%	32,137	10.54%
Total Expenditures/Expenses	(1,801,653)	-6.84%	(1,149,407)	-4.48%

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VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012

GENERAL FUND FUND SUMMARY

	FY 09/10 ACTUAL	FY 10/11 BUDGET	FY 10/11 ESTIMATED	FY 11/12 BUDGET	CHANGE FY 12 BUDGET vs FY 11 BUDGET
Beginning Fund Balance	5,415,383	5,977,410	5,977,410	4,640,420	
<u>REVENUES</u>					
Taxes	10,268,446	11,682,032	11,499,514	11,930,602	2.13%
Charges for Services	421,257	323,350	334,749	335,250	3.68%
Licenses and Permits	586,300	626,600	590,115	603,100	-3.75%
Grants	66,846	89,724	70,973	60,000	-33.13%
Fines and Forfeitures	456,434	430,000	458,020	458,520	6.63%
Franchise Fees	353,591	344,200	354,000	359,000	4.30%
Donations/Contributions	75,089	200,661	149,900	132,381	-34.03%
Transfers from Other Fund	412,979	0	0	0	0.00%
Interest	17,778	20,000	30,000	30,000	50.00%
Miscellaneous	5,402	0	14,000	11,000	100.00%
TOTAL REVENUE	12,664,123	13,716,567	13,501,271	13,919,853	1.48%
<u>EXPENDITURES</u>					
General Corporate	2,289,650	2,065,006	1,965,232	1,880,478	-8.94%
Building and Zoning	692,072	568,645	563,050	612,134	7.65%
Community Development	417,586	372,955	349,955	365,962	-1.87%
Road and Bridge	1,223,875	1,170,006	1,034,885	1,281,320	9.51%
Police	6,372,354	7,767,655	7,484,545	8,035,592	3.45%
Operating Expenditures	10,995,537	11,944,267	11,397,667	12,175,486	1.94%
Revenues Over/Under Expenditures	1,668,586	1,772,300	2,103,604	1,744,367	
Other Financing Sources/(Uses)	(1,106,559)	(3,440,594)	(3,440,594)	(1,551,585)	
Change in Fund Balance	562,027	(1,668,294)	(1,336,990)	192,782	4%
Ending Fund Balance	5,977,410	4,309,116	4,640,420	4,833,202	

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012

GENERAL FUND REVENUE SUMMARY

REVENUE	FY 09/10 ACTUAL	FY 10/11 BUDGET	FY 10/11 ESTIMATED	FY 11/12 BUDGET	BUDGET PERCENT CHANGE
Property Taxes	1,395,165	1,451,577	1,448,614	1,452,077	0.03%
Sales Taxes	4,829,238	4,789,922	4,789,000	4,805,000	0.31%
Sales Tax Rebate	(756,521)	(815,000)	(825,000)	(775,000)	-4.91%
Local Sales Tax	0	1,083,333	1,286,000	1,550,000	43.08%
Transition Fees	172,862	175,000	180,000	180,000	2.86%
Use Tax	345,015	360,000	370,000	370,000	2.78%
Income Tax	2,304,243	2,500,000	2,225,000	2,300,000	-8.00%
Replacement Tax	9,175	9,000	8,200	8,200	-8.89%
Telecommunications	1,073,121	1,100,000	1,040,000	1,000,000	-9.09%
Utility Tax	886,998	960,000	910,000	972,525	1.30%
Games Tax	2,659	3,200	2,700	2,800	-12.50%
Hotel/Motel Tax	6,491	65,000	65,000	65,000	0.00%
Total Tax Revenues	<u>10,268,446</u>	<u>11,682,032</u>	<u>11,499,514</u>	<u>11,930,602</u>	<u>2.13%</u>
Charges for Services	421,257	323,350	334,749	335,250	3.68%
Licenses and Permits	586,300	626,600	590,115	603,100	-3.75%
Grants	66,846	89,724	70,973	60,000	-33.13%
Fines and Forfeitures	456,434	430,000	458,020	458,520	6.63%
Franchise Fees	353,591	344,200	354,000	359,000	4.30%
Donations/Contributions	75,089	200,661	149,900	132,381	-34.03%
Transfers from Other Funds	412,979	0	0	0	0.00%
Interest	17,778	20,000	30,000	30,000	50.00%
Miscellaneous	5,402	0	14,000	11,000	100.00%
TOTAL REVENUES	<u>12,664,123</u>	<u>13,716,567</u>	<u>13,501,271</u>	<u>13,919,853</u>	<u>1.48%</u>

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012

**GENERAL FUND
EXPENDITURE SUMMARY BY DEPARTMENT**

EXPENDITURES	FY 09/10 ACTUAL	FY 10/11 BUDGET	FY 10/11 ESTIMATED	FY 11/12 BUDGET	BUDGET PERCENT CHANGE
General Corporate	2,289,650	2,065,006	1,965,232	1,880,478	-8.94%
Building and Zoning	692,072	568,645	563,050	612,134	7.65%
Community Development	417,586	372,955	349,955	365,962	-1.87%
Road and Bridge	1,223,875	1,170,006	1,034,885	1,281,320	9.51%
Police	6,372,354	7,767,655	7,484,545	8,035,592	3.45%
Sub-Total Expenditures	10,995,537	11,944,267	11,397,667	12,175,486	1.94%
Transfer to Police Pension	890,070	0	0	0	0.00%
Transfer to Capital Reserve	62,000	0	0	0	0.00%
Transfer to Debt Service	154,489	1,557,594	1,557,594	1,551,585	-0.39%
Transfer to Water and Sewer Fund	0	1,883,000	1,883,000	0	-100.00%
Total Transfers Out	1,106,559	3,440,594	3,440,594	1,551,585	-54.90%
TOTAL EXPENDITURES	12,102,096	15,384,861	14,838,261	13,727,071	-10.78%

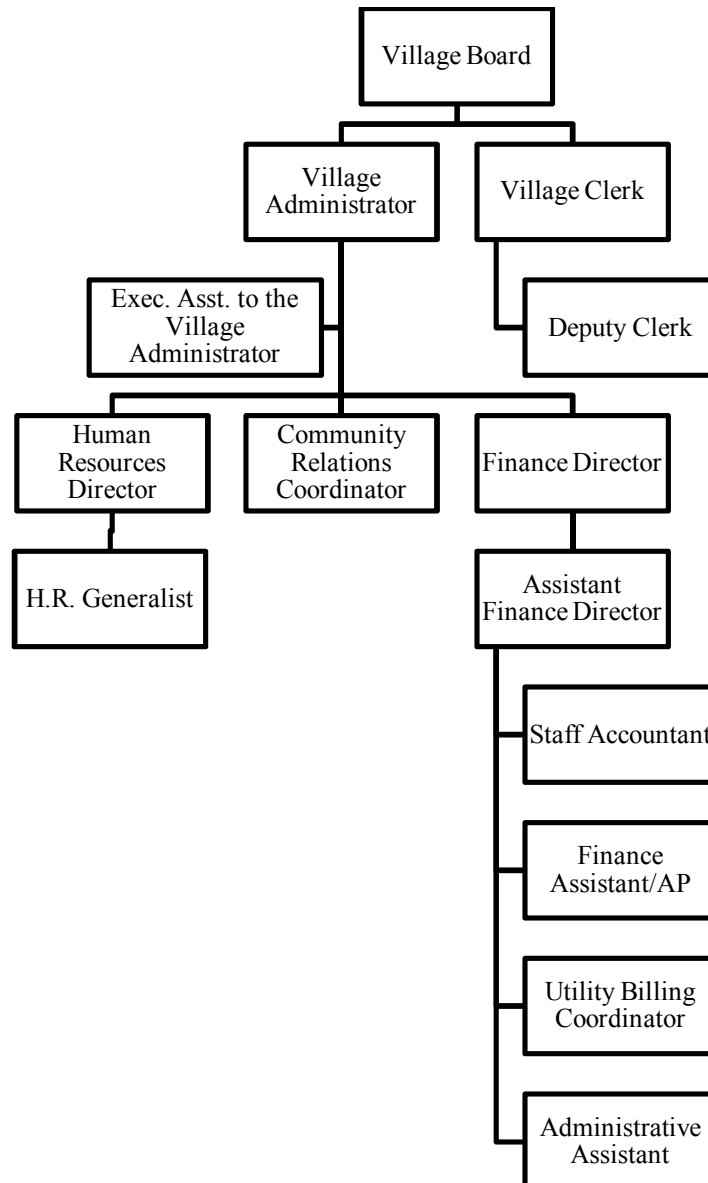
VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012

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

EXPENDITURES	FY 09/10 ACTUAL	FY 10/11 BUDGET	FY 10/11 ESTIMATED	FY 11/12 BUDGET	BUDGET PERCENT CHANGE
Personnel Services					
Salaries Full-Time	6,146,626	5,927,508	5,867,368	6,106,857	3.0%
Salaries Part-Time	258,066	330,500	224,600	281,425	-14.8%
Overtime	143,935	164,024	145,500	159,673	-2.7%
Stipends	24,772	22,000	18,000	22,000	0.0%
Total Personnel Services	6,573,399	6,444,032	6,255,468	6,569,956	2.0%
Insurance and Benefits	1,817,163	2,963,057	2,870,005	2,982,057	0.6%
Professional Services	795,545	710,100	700,785	612,830	-13.7%
Contractual Services	1,337,512	1,281,610	1,082,774	1,181,108	-7.8%
Communication	107,422	117,290	94,500	108,640	-7.4%
Professional Development	68,647	92,390	80,300	93,875	1.6%
Operating Supplies	241,769	253,795	221,470	289,870	14.2%
Capital Outlay	54,079	81,993	92,365	337,150	311.2%
Total Operating Expenditures	10,995,537	11,944,267	11,397,667	12,175,486	1.9%
Transfers	1,106,559	3,440,594	3,440,594	1,551,585	-54.9%
TOTAL EXPENDITURES	12,102,096	15,384,861	14,838,261	13,727,071	-10.8%

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012

CORPORATE ORGANIZATIONAL CHART



VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012
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.

Position	Fiscal Year 09/10	Fiscal Year 10/11	Fiscal Year 10/11
Village Administrator	1.0	1.0	1.0
Executive Assistant	1.0	1.0	1.0
Community Relations Coordinator	1.0	1.0	1.0
Resident Services Manger	1.0	0.0	0.0
Human Resources Director	1.0	1.0	1.0
H.R. Generalist	1.0	1.0	1.0
Finance Director	1.0	1.0	1.0
Asst. Finance Director	1.0	1.0	1.0
Staff Accountant	1.0	1.0	1.0
Finance Asst./A.P.	1.0	1.0	1.0
Utility Billing Coordinator	1.0	1.0	1.0
Administrative Assistant	2.0	2.0	1.0
Village Clerk	1.0	1.0	1.0
Deputy Clerk	1.0	1.0	1.0
Totals	15.0	14.0	13.0

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 workforce 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 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.

Fiscal Year 2011/2012 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.
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- Implement and accomplish the strategic planning goals of the Village.
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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 the receipting of all cash collections and banking transactions, processing accounts payable, performing all Village receptionist duties, monitoring the outsourced payroll processing functions, utility bill processing, 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 reporting and production of some calendar year tax documentation, including W-2's and 1099's. The Finance Department also 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 Finance Assistant/Accounts Payable Clerk processes all of the Village's payables. The Utility Billing Coordinator manages the Village's utility billing system, including the creation of the utility bills and maintenance of the accounts. The Administrative Assistant is the main receptionist, as well as, processor of payments received by the Village, both over-the-counter and through the mail.

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.

Fiscal Year 2010/2011 Finance Department Objectives: Status

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

Procedural changes were completed strengthening internal controls and forms were revised.

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

This was completed late in the fiscal year as the inventory was completed and new ordering procedures implemented centralizing the purchasing process.

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

The fiscal year did not require any decisions or analysis to be completed.

6. 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.

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.

An updated strategy for upgrading the Village's computer infrastructure was discussed with the Board and is included in the next fiscal year budget.

8. Monitor all Village financial operations given the nature of the economy. Propose adjustments to operations, if warranted.

This was accomplished by supplying the Board with the monthly financial analysis report.

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

All monies were aggregated into the money market account to receive greater earnings.

Fiscal Year 2011/2012 Finance Department Objectives:

1. Invest in departmental training on recent GASB pronouncements.
2. Survey surrounding and like-sized communities to benchmark the Village's fees to those of similarly sized and structured municipalities.
3. Develop suggestions and recommendations for funding options for the Board to aid in the implementation of their strategic planning goals.
4. Work with the IT Committee and IT consultant in implementing the Village wide computer upgrade. Implement Village wide printer/copier print management services.
5. Work on consolidating village purchases and request bids to receive cost savings.

Village Clerk's Office

The Village Clerk's Office is the official keeper of the records for the Village which includes but is not limited to intergovernmental agreements, Village project files, 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, when necessary.

The Village Clerk's Office is also responsible for licensing, letters of credit and bonds, property records, recapture agreements, Special Service Areas, and annexation agreements. The Clerk is appointed the FOIA and OMA officer for the Village.

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 2010/2011 Village Clerk Objectives:

1. Document Management System
The Clerk's Office continued to scan documents into Laserfiche as time permitted. We have Ordinances back to 1994; Resolutions back to 1999; 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 beginning in 2008. This will be an on-going goal; we will continue to scan the most current documents and work our way backwards as time allows. Documents that are scanned (with the exception of minutes) will then be moved to the third floor for archival storage.
2. Review of records with Local Records Commission and Establish a system for Records Management throughout the Village departments
We have not yet submitted a request for records destruction to the State; I anticipate that this will be done by the end of FY 10/11. The Clerk's Office will strive for a regularly scheduled submittal of request to destroy documents; this will be done either each year or every two years.
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 has recently moved to the second floor; this makes us more readily accessible to the Village President and Administrator. We now share an Administrative Assistant with the Village President and Administrator; so there is the added challenge of being down half a staff member. We will continue to cross train staff to ensure that the office runs smoothly even when there are absences; assist with Administrative Adjudication; Business and Alarm Registration; and help cover in reception and Community Relations as needed.
4. Work with Department Heads, Attorney, Board, and the Legislative, Policy and Human Resource Committee to review Village Ordinances.
The Clerk's Office worked with the Department Heads, Attorney, Board and the Legislative, Policy and Human Resources Committee to review Village Ordinances and will continue to do this as needed. There are many outdated items in the Village's Code; at some point a comprehensive review of these ordinances should be done.
5. Training and Professional Operation of the Clerk's Office
Education is key to successfully operating this office; I attended the quarterly seminars and annual Academy and Institute that are put on by MCI and the IIMC. What I have learned at these sessions is passed on to staff in the Clerk's Office.
6. New FOIA and OMA regulations
January 1, 2010 was the effective date for the new FOIA and OMA regulations. The clerk's office worked closely with the attorneys and departments to ensure that the Village was complying with the new regulations. Vel and 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.

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.
In the past we have offered assistance to candidates running for Village office and have done so again. We also have plans to set up a brief meeting with newly elected officials to answer questions and provide information about the Village. There was mention of quarterly meetings between staff and the Board; if 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. This last year we have made the meeting packets available on the web site; recordings of the meetings have been accessible through our web site for some time now. The more we make available on the Village's web site the better informed our residents can be.

Fiscal Year 2011/2012 Village Clerk Objectives:

1. Continue to improve the Document Management System and review of records with Local Records Commission.
2. Cross train staff and streamline processes.
3. Work with Department Heads, Attorney, Board, and the Legislative, Policy and Human Resource Committee to review Village Ordinances.
4. Attend training and continue to improve the professional operation of the Clerk's Office
5. Become more familiar with the Administrative Adjudication software and processes.
6. Facilitate communication with residents through use of web site and other technology available to us.
7. Assist the Board in the achievement of their goals

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012

**GENERAL FUND
CORPORATE**

EXPENDITURES	FY 09/10 ACTUAL	FY 10/11 BUDGET	FY 10/11 ESTIMATED	FY 11/12 PROPOSED	BUDGET PERCENT CHANGE
Personnel Services					
Salaries Full-Time	909,284	795,539	798,016	779,262	-2%
Salaries Part-Time	5,522	0	0	0	0%
Salaries, Elected Officials	27,600	27,600	27,600	27,600	0%
Stipends	24,772	22,000	18,000	22,000	0%
Total Personnel Services	967,178	845,139	843,616	828,862	-2%
Insurance and Benefits	332,879	350,082	289,060	267,261	-24%
Professional Services	679,523	604,600	613,750	522,015	-14%
Contractual Services	228,899	189,510	154,856	186,010	-2%
Communication	34,443	28,500	21,400	25,500	-11%
Professional Development	24,530	28,575	27,100	30,080	5%
Operating Supplies	13,671	13,600	10,450	10,750	-21%
Capital Outlay	8,525	5,000	5,000	10,000	100%
TOTAL EXPENDITURES	2,289,650	2,065,006	1,965,232	1,880,478	-9%

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012

GENERAL FUND CORPORATE	Budget 2011/2012
<u>Personnel Services</u>	
6210 Salaries, Full-Time	
Administration	248,968
Clerks Office	119,542
Finance	280,790
Human Resources	129,962
Total Salaries, Full-Time	779,262
6245 Salaries, Elected Officials	27,600
6250 Meeting Stipend	22,000
Total Personnel Services	828,862
<u>Insurance and Benefits</u>	
6310 FICA, Village Share	62,569
6315 IMRF, Village Share	85,406
6330 Health Insurance	109,627
6333 Life Insurance	243
6335 Dental Insurance	9,316
6336 Optical Insurance	100
Total Insurance and Benefits	267,261
<u>Professional Services</u>	
6405 Auditing Expense	32,000
6480 Engineering Service	20,000
6520 Legal Service	200,000
Village Corporation Counsel	
6522 IT Services	30,000
Contractual IT Administration	
6523 Payroll Services	14,000
6530 Miscellaneous Professional Service	
Adjudication	3,400
Alarm Services - Village Hall	3,600

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012

GENERAL FUND		Budget
CORPORATE		2011/2012
	CAFR and Budget Award (GFOA) Program Fees	850
	Collection Fees	1,200
	Employee Assistance Program (EAP)	2,400
	IL Railway - Annual Rent	945
	OPEB Annual Actuarial Valuation	2,000
	Annual Police Pension Fund Actuarial Valuation	1,900
	AmAudit Agreement	2,420
	Miscellaneous Professional Services	4,500
	Total Miscellaneous Professional Service	<u>23,215</u>
6537	Web Site	3,000
6760	Human Resources Professional Services	
	Flex Spending	800
	Length of Service Awards	2,000
	Total Human Resources Professional Services	<u>2,800</u>
6790	Community Relations Professional Services	
	Fireworks	8,500
	House Walk	1,000
	Prairie Fest	500
	Art Fair	6,000
	Christmas Walk	13,500
	Community Relations	1,000
	-ground breakings, condolences, citizen awareness	
	Community Map	2,000
	Cultural Arts Commission	2,000
	Movies in the Park	1,500
	Total Community Relations	<u>36,000</u>
6791	Senior Center	
	Committee Operations	2,000
	Village Support for Senior Center	33,000
	Total Senior Committee	<u>35,000</u>
6794	Citizen Committee for Women	2,000

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012

GENERAL FUND CORPORATE	Budget 2011/2012
6796 Utility tax rebates	34,000
6840 PACE Services(net of fare revenues)	90,000
Total Professional Services	522,015
<u>Contractual Services</u>	
6325 Unemployment Insurance	45,000
6420 Cleaning Service	
Cleaning Services for the Village Hall	9,000
Village Hall Carpet Cleaning/Tile Cleaning	3,400
	12,400
6500 Liability Insurance	
General liability	18,910
Workers' compensation insurance	15,600
Total Insurance	34,510
6535 Am Audit	23,525
6605 Property Tax Rebate	1,250
Westphal Chevrolet	
6807 Newsletter Delivery	22,000
4 Newsletters	
7310 Maintenance, Building	22,000
Various Maintenance and Upkeep on Village Hall	
7315 Maintenance, Equipment	
Maint. Contract on Village Computer Software	11,025
Maint. Contract on Village Hall Telephone Sys.	5,400
Maint. Contracts on Laser Fiche	1,400
T-1 Line Maintenance	4,000
Maint. Contracts on Office Equipment	3,500
Total Maintenance, Equipment	25,325
Total Contractual Services	186,010

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012

**GENERAL FUND
CORPORATE**

**Budget
2011/2012**

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	10,000
Total Communication		25,500

Professional Development

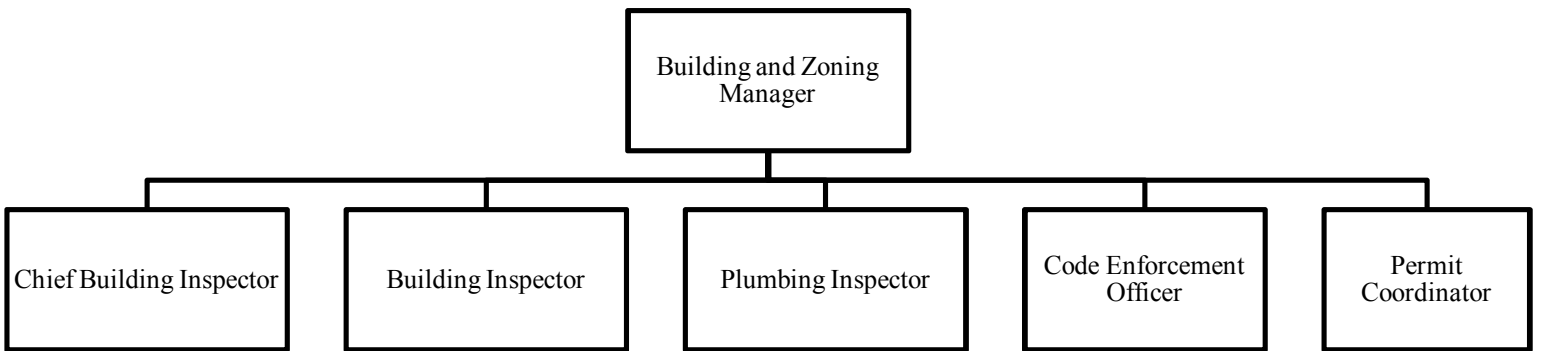
6566	Travel and Training Village Administrator - ICMA, Metro Managers	4,000
	Finance Department	3,000
	Village Clerk's Office	2,000
	ICSC Conference	2,300
	Mileage Reimbursements	1,000
	Village Board IML Conference/misc seminars	1,500
	Human Resources Department	500
	Various Training Seminars	1,000
	Total Travel and Training	15,300
6730	Dues Kendall County Fair	100
	Illinois Lincoln Highway Coalition	390
	Fox River ECO	100
	Metropolitan Mayor's & Managers	760
	International City Managers Association(ICMA)	1,250
	Illinois City Managers Association (ILCMA)	400
	HR Dues	910

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012

GENERAL FUND CORPORATE	Budget 2011/2012
Government Finance Officers Association	200
Illinois Government Finance Officers Association	450
Illinois Municipal Treasurers Association	140
Metro West Council of Governments	7,600
Illinois Municipal League	1,680
Municipal Clerks of Illinois & International Institute of Municipal Clerks	300
Oswego Chamber of Commerce	500
Total Dues	14,780
Total Professional Development	30,080
<u>Operating Supplies</u>	
6720 Books and Publications	
Administration	250
Human Resource Publications	400
Total Books and Publications	650
6735 Gasoline	400
6740 Office Supplies	
Minute Books	200
Village Clerk Filing Supplies	1,000
Various Office Supplies	4,500
Total Office Supplies	5,700
6750 Computer Supplies	4,000
Consumable Tech Supplies	
	4,000
Total Operating Supplies	10,750
<u>Capital Outlay</u>	
7822 Computer Hardware	
Upgrade current hardware	10,000
Total Computer Hardware	10,000
Total Capital Outlay	10,000
TOTAL CORPORATE	1,880,478

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012

BUILDING AND ZONING ORGANIZATIONAL CHART



VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012
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 seven positions, a Building and Zoning Manager, two building inspectors, one plumbing inspector, one code enforcement officer, one permit coordinator, 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. During fiscal year 10/11, an administrative assistant was moved from the Corporate department to provide for better customer service. The net result of these changes was a reduction of five positions because of the severe downturn in the housing industry and Village budget constraints.

Position	Fiscal Year 09/10	Fiscal Year 10/11	Fiscal Year 11/12
Building and Zoning Department Manager	1.0	1.0	1.0
Chief Building Inspector	1.0	1.0	1.0
Inspector	1.0	1.0	1.0
Plumbing Inspector	1.0	1.0	1.0
Project Coordinator	1.0	0.0	0.0
Code Enforcement Officer	1.0	1.0	1.0
Permit Coordinator	1.0	1.0	1.0
Administrative Assistant (s)	0.0	0.0	1.0
TOTALS	12.0	6.0	7.0

Fiscal Year 2010/2011 Building and Zoning Department Objectives/Status

1. Continue Education through seminars and ICC certification.

*Chief Building Inspector:
2009 I-Codes and Green Building*

*Plumbing Inspector:
Environmental Resource-Back Flow Symposium
Simpson Wall Brace Workshop
2009 I-Codes and Green Building
IDPH for Water Wells*

*Inspector:
2009 I-Codes and Green Building
Commercial Electric Certification*

*Code Enforcement Officer:
None*

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. Over the counter permits are now issued for appliance replacement and roofing permits. 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.

Process continues to be refined and adjusted to meet the needs of code enforcement. Benefits of this process were clearly 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 2011/2012 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	51
Two family	6	0	0	0
Attached single family	85	52	40	10
Senior housing-single	42	5	0	0
Senior housing-duplex	18	0	0	0
Industrial	0	1	1	0
Commercial	24	9	2	3
Commercial/Industrial build outs/remodels	51	34	19	22
Residential additions	19	14	10	8
Remodels	46	48	41	34
Accessory structures	710	542	410	305
Roofing	95	102	435	219
Misc. improvements	221	93	97	
Sign	141	89	71	38
Demolition	2	6	8	3
Change of Occupancy	NA	NA	NA	18
Appliance Replacement	NA	NA	NA	52

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012

GENERAL FUND BUILDING AND ZONING					
EXPENDITURES	FY 09/10 ACTUAL	FY 10/11 BUDGET	FY 10/11 ESTIMATED	FY 11/12 PROPOSED	BUDGET PERCENT CHANGE
Personnel Services					
Salaries Full-Time	452,202	350,170	368,000	394,329	13%
Salaries Part-Time	0	0	0	3,600	0%
Overtime	2,020	0	500	0	0%
Total Personnel Services	454,222	350,170	368,500	397,929	14%
Insurance & Benefits	181,265	165,880	157,050	173,877	5%
Professional Services	2,640	1,000	1,400	1,000	0%
Contractual Services	30,606	27,695	18,600	18,428	-33%
Communication	10,212	9,300	7,400	7,800	-16%
Professional Development	2,116	4,800	1,400	4,800	0%
Operating Supplies	11,010	9,800	8,700	8,300	-15%
TOTAL EXPENDITURES	692,072	568,645	563,050	612,134	8%

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012

GENERAL FUND BUILDING AND ZONING	Budget 2011/2012
<hr/>	
<u>Personnel Services</u>	
6210 Salaries, Full-Time	394,329
Salaries, Part-Time	3,600
	<hr/>
Total Personnel Services	397,929
<u>Insurance and Benefits</u>	
6310 FICA, Village Share	29,429
6315 IMRF, Village Share	42,942
6330 Health Insurance	94,341
6333 Life Insurance	151
6335 Dental Insurance	7,014
	<hr/>
Total Insurance and Benefits	173,877
<u>Professional Services</u>	
6530 Miscellaneous Professional Service	1,000
	<hr/>
Total Professional Services	1,000
<u>Contractual Services</u>	
6500 General Insurance	
General liability	8,728
Workers' compensation insurance	7,200
Total Insurance	<hr/> 15,928
7315 Maintenance, Equipment	1,000
Office equipment upkeep and maintenance	
7325 Maintenance, Vehicles	1,500
Maintenance on Building and Zoning vehicle fleet	<hr/>
Total Contractual Services	18,428

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012

GENERAL FUND	Budget
BUILDING AND ZONING	2011/2012

Communication

6550	Printing Expense	1,500
	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	2,000
6785	Telephone Expense	4,000
	Cell Phone and landline telephone costs	
	Total Communication	7,800

Professional Development

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

Operating Supplies

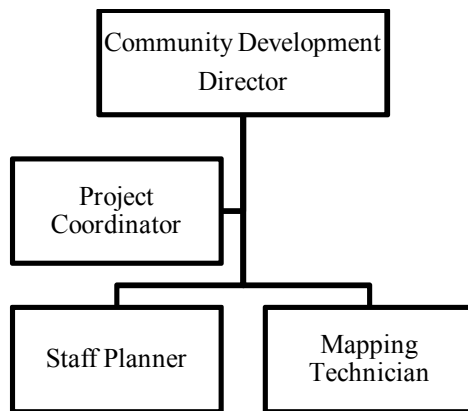
6720	Books and Publications	800
	2006 International Building Code	
	2002 National Fire Code	
	ASTM Standards	
6735	Gasoline	4,000
	Fuel for five (5) Village owned vehicles	

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012

GENERAL FUND	Budget
BUILDING AND ZONING	2011/2012
6740 Office Supplies	2,900
6825 Uniform Allowance	<u>600</u>
Total Operating Supplies	8,300
TOTAL BUILDING AND ZONING	612,134

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012

COMMUNITY DEVELOPMENT ORGANIZATIONAL CHART



VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012
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 Plan Commission, the Zoning Board of Appeals, 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 four 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	Fiscal Year 11/12
Community Development Director	1.0	1.0	1.0	1.0
Planner	3.0	2.0	1.0	1.0
Mapping Technician	1.0	1.0	1.0	1.0
Project Coordinator	1.0	1.0	1.0	1.0
Totals	6.0	5.0	4.0	4.0

Fiscal Year 2010/2011 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.

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

Staff updates the existing/pending development map. Updates are scheduled to occur every three months or when necessary. 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 four amendments to the Village Code in 2010. These changes included general amendments to the text defining terms, changing the types of uses permitted in zoning districts, and processes, clarifying issues that have arisen particularly in regards to fencing.

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 occurred over the summer. The Village has also completed the scanning of the approved engineering plans to allow for easier and faster review and responses to issues.

5. 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.

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

Staff provided support to several boards and commissions over the past fiscal year including the Community Development and Building and Zoning Committee, the Technology Committee, the Environmentally Conscious Oswego Commission, and the Historic Preservation Commission. 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.

7. 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.

8. Provide assistance in maintaining the Village's IT system.

Staff worked with staff members, the Village's IT consultant and the Technology Committee to provide assistance with the Village's computer systems and to take corrective actions with issues that could be addressed by staff.

Strategic Planning Goals

1. Implement the Downtown Framework Plan. Continue with comprehensive rezoning and bulk standards 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 start the implementation strategies as outlined in the planning document in the next few years.

2. Continue to work on the transportation plan.

The Plan Commission held a public meeting on the proposed road alignments to gain public comment. The consultants provided staff with cost estimates on the proposed major road improvements. The document will be brought before the Village Board for their review in the future.

3. 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. The Village Board has requested that the Community Development and the Building and Zoning Committee review the land use plan to determine if the documents require updating. The Committee has started their review of the Plan.

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.

Staff continued to work with ECO and their activities. ECO collected over 90 tons of used electronics in 2010. Bi-annual events were held. ECO also worked on spending the remainder of their grant from the state which is scheduled to end at the end of this fiscal year.

5. 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.

6. Assist the Historical Preservation Commission with studying the viability of land marking structures and establishing a historic district.

Based on information provided in the historic structure survey, the HPC processed a landmark designation for the Little White Schoolhouse Museum.

Fiscal Year 2011/2012 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.
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	2010
Annexation	10	7	6	5	1	0
Annexation Agreement	14	6	6	0	1	0
Rezoning: Residential	10	6	4	6	1	0
Rezoning: Commercial	2	11	5	3	2	3
Rezoning: Manufacturing	0	0	0	3	0	0
Concept Plan: Residential	1	0	3	3	0	0
Concept Plan: Commercial	2	2	1	4	1	0
Concept Plan: Manufacturing	0	0	0	0	0	0
PUD Agreement: Residential	0	2	3	0	0	1
PUD Agreement: Commercial	1	2	3	0	0	1
PUD Agreement: Manufacturing	0	0	0	0	0	0
Preliminary PUD: Residential	9	6	2	4	0	1
Preliminary PUD: Commercial	5	15	5	1	2	1
Preliminary PUD: Manufacturing	0	0	0	1	0	0
Preliminary Plat: Residential	6	4	0	3	2	1
Preliminary Plat: Commercial	3	10	1	1	2	1
Preliminary Plat: Manufacturing	0	0	0	1	0	0
Final PUD: Residential	7	11	1	3	1	2
Final PUD: Commercial	20	36	28	6	5	0
Final PUD: Manufacturing	3	0	1	5	0	0
Amendment to Final PUD	0	0	0	12	17	17
Final Plat: Residential	6	9	0	3	1	3
Final Plat: Commercial	8	12	9	5	2	0
Final Plat: Manufacturing	0	0	0	5	0	0
Special Use Permit: Residential	0	0	0	2	0	0
Special Use Permit: Commercial	1	4	8	2	0	5
Special Use Permit: Manufacturing	1	0	0	4	1	4
Site Plan: Staff Review Only	3	2	0	0	0	0
Site Plan:	0	0	3	0	1	0
Variances: Residential	0	7	5	0	4	4
Variances: Non-Residential	0	2	3	1	2	1

Requests Submitted	2005	2006	2007	2008	2009	2010
Zoning Ordinance Text Amendments	3	0	5	0	7	4
County Jurisdictional Review	3	2	3	4	4	3
Total Year-End Requested Actions	118	156	105	87	57	52
Projects Processed	2005	2006	2007	2008	2009	2010
Plan Commission	67	81	56	33	27	19
Zoning Board of Appeals	0	9	8	2	5	7
Total Year-End Projects Processed	67	90	64	35	32	26

LENGTH OF REVIEW PROCESS						
	2005	2006	2007	2008	2009	2010
Average number of days between application submittal and Plan Commission Meeting	76 days	28 days	22 days	30 days	26 days	59 days
Days between application and Village Board decision	132 days	73 days	87 days	69 days	35 days	72 days

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012

GENERAL FUND

COMMUNITY DEVELOPMENT

EXPENDITURES	FY 09/10 ACTUAL	FY 10/11 BUDGET	FY 10/11 ESTIMATED	FY 11/12 PROPOSED	BUDGET PERCENT CHANGE
Personnel Services					
Salaries Full-Time	287,890	235,252	235,252	240,562	2%
Total Personnel Services	287,890	235,252	235,252	240,562	2%
Insurance & Benefits	89,640	90,757	82,850	86,931	-4%
Professional Services	11,221	13,100	10,535	9,500	-27%
Contractual Services	16,770	18,821	10,948	11,444	-39%
Communication	4,971	6,600	4,450	6,900	5%
Professional Development	2,778	3,800	2,300	3,800	0%
Operating Supplies	2,449	2,625	1,620	2,625	0%
Capital Outlay	1,867	2,000	2,000	4,200	110%
TOTAL EXPENDITURES	417,586	372,955	349,955	365,962	-2%

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012

GENERAL FUND COMMUNITY DEVELOPMENT	Budget 2011/2012
<u>Personnel Services</u>	
6210 Salaries, Full-Time	240,562
Total Personnel Services	240,562
 <u>Insurance and Benefits</u>	
6310 FICA, Village Share	17,899
6315 IMRF, Village Share	26,197
6330 Health Insurance	40,616
6333 Life Insurance	86
6335 Dental Insurance	2,133
Total Insurance and Benefits	86,931
 <u>Professional Services</u>	
6760 Plan Commission Meeting stipends	2,100
6792 Environmentally Conscious Oswegoans(ECO) Committee Promotes ecologically friendly practices within the Village	4,000
6830 Zoning Board of Appeals Meeting stipends	1,400
6835 Historic Preservation Committee Promotes the retainage of the historic features of the Village	2,000
Total Professional Services	9,500
 <u>Contractual Services</u>	
6500 General Insurance	
General liability	5,819
Workers' compensation insurance	4,800
Total Insurance	10,619

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012

GENERAL FUND COMMUNITY DEVELOPMENT	Budget 2011/2012
7315 Maintenance, Equipment Service work for the plotter	500
7830 Mapping Expense Sidwell Aerial Maps	<u>325</u>
Total Contractual Services	11,444
 <u>Communication</u>	
6550 Printing Expense Printing supplies for map reproduction for other departments and agencies	500
6715 Advertising, Bids and Records Posting of legal notices, requests for proposals, etc.	400
6765 Postage and Freight	2,500
6785 Telephone Expense AT&T and Nextel services	<u>3,500</u>
Total Communication	6,900
 <u>Professional Development</u>	
6566 Travel and Training ICSC Conference 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	3,000 2,220 780
6730 Dues American Planning Association(APA) American Institute of Certified Planners(AICP) Illinois Geographic Information System Association (ILGIS)	<u>800</u>
Total Professional Development	3,800

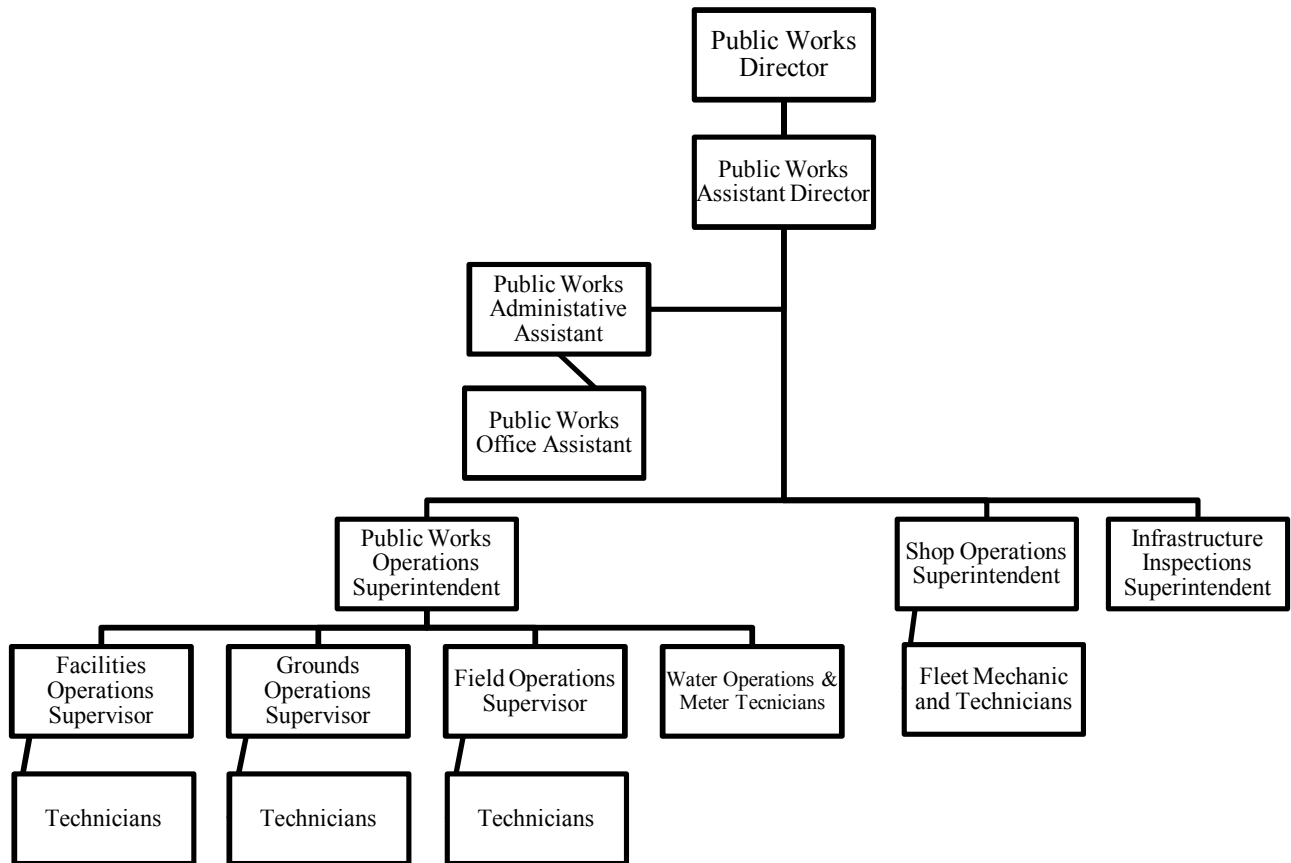
VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012

GENERAL FUND COMMUNITY DEVELOPMENT		Budget 2011/2012
<u>Operating Supplies</u>		
6740	Office Supplies Various file folders, stationary, paper, pens, etc.	2,500
6806	Miscellaneous	<u>125</u>
Total Operating Supplies		2,625
<u>Capital Outlays</u>		
7821	Mapping System	<u>4,200</u>
Total Capital Outlays		4,200
TOTAL COMMUNITY DEVELOPMENT		365,962

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VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012

PUBLIC WORKS ORGANIZATIONAL CHART



VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012
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 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. In 2010 Fox Ridge Stone became a certified dumping site and we were able to save money by dumping at this location on a per yard basis. In 2011 we will go out for bid to find the least expensive place to deposit the leaves we collect.

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 a jetter, as needed. The Village has approximately 130 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 2,156 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 including stump removal is done by Village staff with the exception of any tree that is too large or near Com Ed wires. The Arborists also, on occasion, speak to different homeowner groups to educate them on various topics. The Village found positive citing in late 2010, of the Emerald Ash Borer (EAB) and the Arborists on staff will be a great asset during the process of monitoring and managing this issue.

The following chart details the positions for the Public Works Department for the last two fiscal years and the current fiscal year.

<u>Position</u>	<u>Fiscal Year 09/10</u>	<u>Fiscal Year 10/11</u>	<u>Fiscal Year 11/12</u>
Public Works Director	1.0	1.0	1.0
Asst. PW Director	1.0	1.0	1.0
Administrative Assistant	1.5	1.5	1.5
Inspector Super.	1.0	1.0	1.0
Operations Supt.	3.0	3.0	2.0
Operations Super.	3.0	3.0	3.0
Tech I	8.0	8.0	9.0

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012
DEPARTMENT SUMMARY

Tech II	5.0	5.0	5.0
TOTALS	23.5	23.5	23.5

Fiscal Year 2010/2011 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 on going and will continue in 2011/2012.

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 on going and will continue in 2011/2012.

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 2011/2012.

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 and traffic directional signs to meet new reflectivity standards

This was not done due to budget cuts in 2010/2011. We will need to start this again to meet the new standards. This program is mandatory by the state and must be completed by 2015.

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

This did not happen due to budget cuts in 2010/2011. We have an outstanding list from the past 2 years.

7. Continue the sidewalk replacement program.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012
DEPARTMENT SUMMARY

Mud Jacking and the 2010 replacement list were completed. This will continue in 2011 as budget allows.

8. Continue re-striping of traffic lane and control lines on roadways.

Minimal striping was completed in 2010. This will continue in 2011 as budget allows.

9. Complete purchases of any capital budgeted items.

Purchases were made per budget and deliveries of items received.

10. Complete MFT overlay program.

The list for 2010 was completed.

11. Oversee construction of P.W. addition.

This objective was not completed due to budget cuts.

Fiscal Year 2011/2012 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 as needed.
6. Continue re-striping of traffic lane and control lines on roadways.
7. Complete MFT roadway program
8. Repair/remove imitation rock on wall-Main St.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012
DEPARTMENT SUMMARY

9. Replace pavers in town from service repair.
10. Paint fence at Public Works storage area.
11. Paint all yellow bollard posts at Public Works.
12. Gravel road shoulders on rural roads.
13. Continue to monitor and address EAB tree issues.
14. Continue GPS/GIS

Public Works 2010 Quantities of Completed Tasks

Street Lights/Traffic Signals

Street Light Lamps	330 (2 LED)
Light Heads	23
Photo Cells	38
Ballast Kits	16
Fuses	5
New Poles Installed (Concrete)	4
Lens Covers	4
2010 Work Orders Generated	413

TOTAL CONTRACTED SERVICES: 2010 Materials & Labor: \$109,113.21

Total Reimbursements, for Streetlight/Traffic Signals: \$ 28,077.21
(Insurance/Accidents)

Reimbursement from IDOT for shared intersections: \$6,665.18

Parkway Tree Maintenance

Tree replacement	2
Tree removals	30 EAB / 67 storm damage / 10 misc.
Trees pruned	767
Stumps removed	97
Wood Chips Produced	1260 yds. brush pick up 1400 yds. storm cleanup

2010 J.U.L.I.E. Locate Tickets

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012
DEPARTMENT SUMMARY

<u>Month</u>	<u># Tickets</u>	<u>Costs</u>
January	98	\$ 134.50
February	53	68.25
March	327	410.75
April	614	769.50
May	569	712.25
June	519	652.75
July	439	555.75
August	489	618.25
September	403	506.75
October	378	474.50
November	221	280.25
December	97	125.25

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012

**GENERAL FUND
ROAD AND BRIDGE**

EXPENDITURES	FY 09/10 ACTUAL	FY 10/11 BUDGET	FY 10/11 ESTIMATED	FY 11/12 PROPOSED	BUDGET PERCENT CHANGE
Personnel Services					
Salaries Full-Time	305,556	317,168	290,000	324,599	2%
Salaries Part-Time	7,294	4,948	4,600	5,060	2%
Overtime	12,751	20,000	20,000	20,000	0%
Total Personnel Services	325,601	342,116	314,600	349,659	2%
Insurance & Benefits	147,400	164,974	142,920	135,180	-18%
Professional Services	69,464	35,000	35,000	35,000	0%
Contractual Services	608,697	559,916	471,100	565,111	1%
Communication	8,077	13,000	8,000	11,000	-15%
Professional Development	6	0	0	0	0%
Operating Supplies	46,573	49,000	48,000	109,000	122%
Capital Outlay	18,057	6,000	15,265	76,370	1173%
TOTAL EXPENDITURES	1,223,875	1,170,006	1,034,885	1,281,320	10%

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012

GENERAL FUND	Budget
ROAD AND BRIDGE	2011/2012
<u>Personnel Services</u>	
6210 Salaries, Full-Time	324,599
6222 Salaries, Part-Time	5,060
6230 Overtime	20,000
Total Personnel Services	349,659
<u>Insurance and Benefits</u>	
6310 FICA, Village Share	25,981
6315 IMRF, Village Share	38,078
6330 Health Insurance	65,924
6333 Life Insurance	138
6335 Dental Insurance	5,059
Total Insurance and Benefits	135,180
<u>Professional Services</u>	
6480 Engineering Service	35,000
Consulting Engineer for Village construction projects	
Total Professional Services	35,000
<u>Contractual Services</u>	
6420 Cleaning Service	3,600
6500 General Insurance	
General liability	10,691
Workers' compensation insurance	8,820
Total Insurance	19,511
6540 Mosquito Control Expense	25,000
Continued spraying of the Village with additional spraying due to West Nile virus concerns	

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012

GENERAL FUND		Budget
ROAD AND BRIDGE		2011/2012
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, cleaning service	9,500
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
7365	Maintenance, Safety Equipment Safety equipment purchase, i.e. hard hats, safety glasses or materials for water main breaks	3,500

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012

GENERAL FUND	Budget	
ROAD AND BRIDGE	2011/2012	
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	565,111
 <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
6785	Telephone Expense Cell Phone and telephone usage for the department	<u>6,000</u>
	Total Communication	11,000

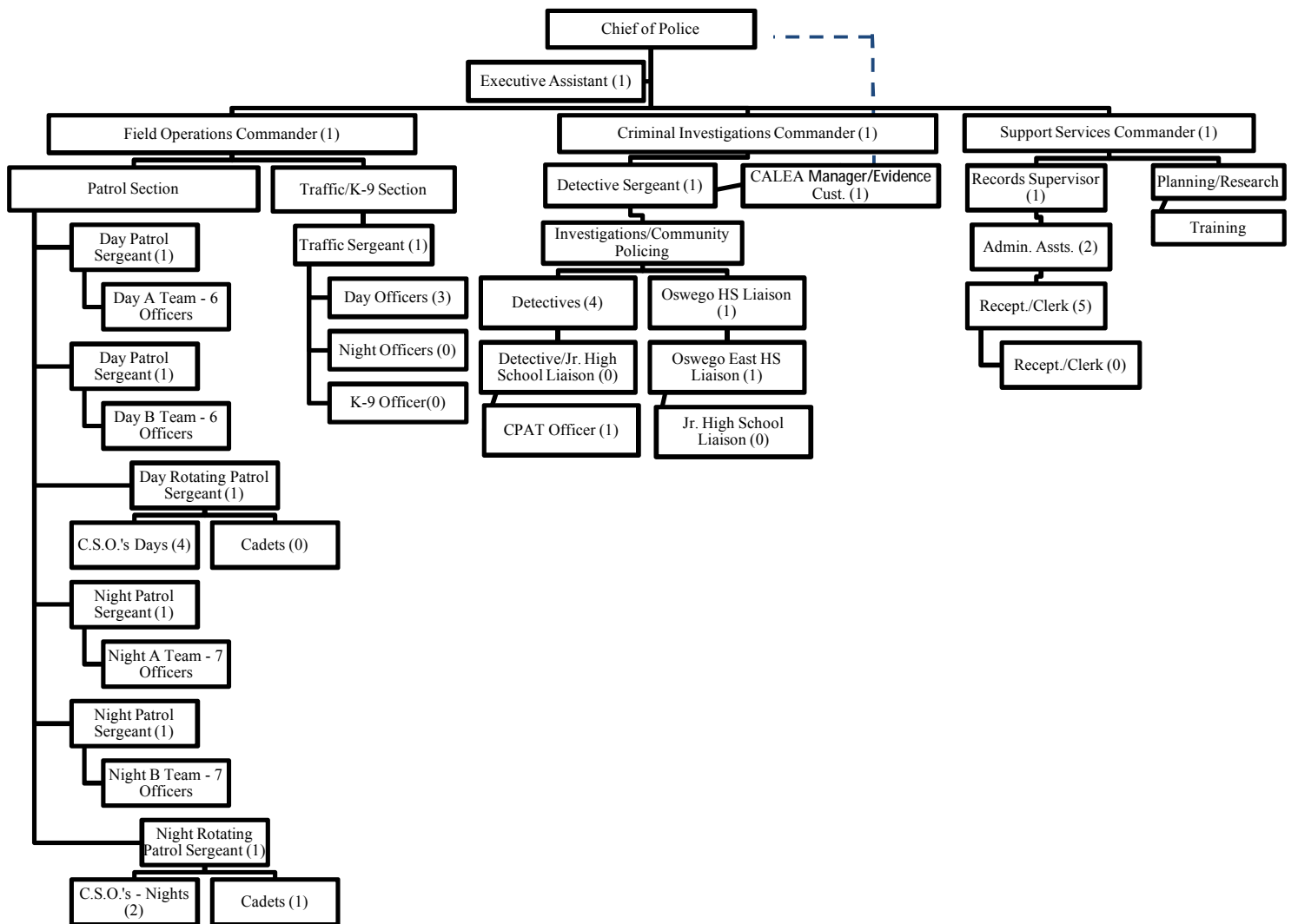
VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012

GENERAL FUND ROAD AND BRIDGE	Budget 2011/2012
<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
7465 Tree Purchase 50/50 tree replacement program Purchases from recycling funds	<div style="display: flex; justify-content: flex-end; align-items: flex-end;"> <div style="text-align: right; margin-right: 10px;"> 40,000 <u>20,000</u> </div> <div style="text-align: right;"> 60,000 </div> </div>
Total Operating Supplies	109,000
<u>Capital Outlay</u>	
7850 Radios, Communication Equipment Replacement of two-way radios/ cell phones Two-way radio annual tower/repeater rental	6,000
7875 Street Sign Purchase	7,370
9000 Other Capital Expense Lawn mower replacement Brush chipper	<div style="display: flex; justify-content: flex-end; align-items: flex-end;"> <div style="text-align: right; margin-right: 10px;"> 18,000 <u>45,000</u> </div> <div style="text-align: right;"> <u>63,000</u> </div> </div>
Total Capital Outlay	76,370
TOTAL ROAD AND BRIDGE	1,281,320

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VILLAGE OF OSWEGO
 ANNUAL BUDGET
 FISCAL YEAR 2011/2012

POLICE ORGANIZATIONAL CHART



Police

DEPARTMENT FUNCTION:

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.

2010/2011 Police Department Objectives

We just completed the fourth year of this plan. Below we have listed our progress for FY 10/11 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. No work was completed on this objective due to economic state of the Village, State and Nation.

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 work was completed on this objective due to economic state of the Village, State and Nation.

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. No work was completed on this objective due to economic state of the Village, State and Nation.

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. No work was completed on this objective due to economic state of the Village, State and Nation.

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.

Each officer was assigned to a Homeowners Association and maintains communication with the representative. When crime problems were identified a plan was put into place and executed, an example was a search warrant and an intervention. Partnerships were established in the business and commercial centers throughout the Village. Crime prevention plans were created through the partnership and implemented. A slight decrease in retail theft was seen as a result of our efforts.

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.

We researched three different proposals to address this objective. After a careful review and budget limitations we settled on a Public Nuisance and Chronic Nuisance ordinance. This proposal was presented to the Public Safety Committee and will now be forwarded to the Village Attorney for review, be presented to a group of landlords and then onto the Village Board for consideration.

2011/2012 Police Department Objectives

We are entering FY 11/12 which is the fifth year of this plan. We have listed some of our Strategic Plan objectives for FY 11/12 along with the short term (one year) service oriented objectives below for your review. These Strategic Plan objectives 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. Traffic enforcement, by looking beyond the stop while educating motorists and residents.

An action plan will be created for each traffic complaint. Enforcement and educational efforts will be developed and then documented through the action plan. Traffic crash data will be analyzed on a monthly basis and tracked through the Department's Monthly Report. The Department's effectiveness will be measured on the proactive actions implemented by officers, which address traffic concerns and crash analysis. As a means to determine the Department's success of looking beyond the initial traffic stop for criminal violations, officer's arrests specific to DUI/alcohol, drugs and weapons offenses will be reviewed and then compared to the previous year. This objective will be reviewed and updated as requested. Each review period will bring about reassessment of the objective identified. Once completed, the Department's response will be evaluated and necessary changes implemented. Continual reviews will be on-going throughout the year to determine efficiency and effectiveness of the data presented.

2. Proactive enforcement efforts specific to Burglary to Motor Vehicles, Retail Theft and Residential Burglaries.

Criminal activity data specific to Burglary to Motor Vehicles, Retail Thefts and Residential Burglaries will be tracked quarterly and compared to the two previous calendar years. TEAM action plans will be reviewed and evaluated to determine their effectiveness. Through the Department's proactive response plans to the aforementioned crimes, a 5% reduction in these crimes has been targeted as compared to the 2010 calendar year. This goal will be reviewed and updated quarterly. During each review period, this goal will be assessed and necessary changes implemented. Additional strategies may be identified, which will assist in evaluating our response to these crimes and whether they have assisted with facilitating positive change. Reassessment will be an ongoing process.

3. Organize and conduct a "Crisis Event" drill within the Village of Oswego.

This goal will be a cooperative effort between the Criminal Investigations Division and the Patrol Division. The objective of this goal is to measure the Oswego Police Departments preparedness for a crisis event in the Village of Oswego. In addition this event will also evaluate our current written plan (NIMS Plan). This will be a cooperative effort with multiple jurisdictional entities throughout Kendall and surrounding counties. Specifically this goal will measure this department's readiness, preparedness and response to a crisis event of a larger magnitude. This "crisis event" will involve and measure the response of multiple governmental and private entities. Upon conclusion of

the “crisis event” a full debriefing will be conducted highlighting internal and external changes that should be made in order to increase our overall response. This event will occur during calendar year 2011. Preparation for this event will be ongoing with reviews occurring monthly.

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.

The following is a three year summary of the budgeted, not filled, positions for the Police Department.

Position	Fiscal Year 09/10	Fiscal Year 10/11	Fiscal Year 11/12
Police Chief	1.0	1.0	1.0
Captain	3.0	3.0	3.0
Sergeants	8.0	8.0	8.0
Patrol Officers	41.0	37.0	37.0
Community Service Officers*	3.0	3.0	3.5
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	0.5	0.0
TOTALS	68.0	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 2011 and included fiscal years 2009 and 2010 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 2010 and 2011.

(Fiscal Year)	2009	2010	2011*	Change
Population (Estimate ending on April 30)	29,012	29,012	29,012	0%
Full time Personnel (Authorized)	63	59	59	0%
Part time Personnel	8	7	7	0%
Police Reports	5,179	4,363	4,487	3%
Criminal	2,348	1,770	1,872	6%
Non-criminal	651	724	756	4%
Call for Service	47,789	47,813	26,508	-45%
Total Arrests	1,414	1,168	1,155	-1%
Felony	163	100	112	12%
Misdemeanors	1,310	1,068	1,043	-2%
D.U.I.	111	80	66	-17%
Accidents Reports	763	642	681	6%
Property Damage	565	474	471	0%
Personnel Injury	112	98	132	35%
Hit and Run	85	69	78	13%
Fatal	1	1	0	-100%
Traffic Citations	4,944	5,033	4,525	-10%
Traffic Warnings	12,428	10,519	9,105	-13%
Ordinance Citations	783	2,307	2,880	25%
Miles Patrolled	521,863	474,920	413,620	-13%
Total Alarm calls	1,164	921	732	-21%
Burglar	1,109	879	691	-21%
Hold up	55	42	41	0%
Court Dispositions	\$178,036	\$165,182	\$152,000	-8%
Total Fines/Fees & Reimbursements	\$650,200	\$609,176	\$700,060	15%
Hours Worked	126,153	117,814	97,100	-18%
Comp Time Earned	3,365	2,237	2,075	-7%
Total Overtime (Hours)	5,980	4,854	4,625	-5%
Contractual Service Hours	952	764	714	-7%
Training Hours	5,600	7,248	7,200	-1%

* 2011 are estimated

VILLAGE OF OSWEGO
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FISCAL YEAR 2011/2012

**GENERAL FUND
POLICE**

EXPENDITURES	FY 09/10 ACTUAL	FY 10/11 BUDGET	FY 10/11 ESTIMATED	FY 11/12 PROPOSED	BUDGET PERCENT CHANGE
Personnel Services					
Salaries, Full-Time	3,734,031	3,771,079	3,740,000	3,901,635	3.5%
Salaries, Clerical	430,064	430,700	408,500	438,872	1.9%
Salaries, Other	245,250	325,552	220,000	272,765	-16.2%
Overtime	129,164	144,024	125,000	139,673	-3.0%
Total Personnel Services	4,538,509	4,671,355	4,493,500	4,752,945	1.7%
Insurance & Benefits	1,065,980	2,191,364	2,198,125	2,318,807	5.8%
Professional Services	32,696	56,400	40,100	45,315	-19.7%
Contractual Services	452,540	485,668	427,270	400,115	-17.6%
Communication	49,718	59,890	53,250	57,440	-4.1%
Professional Development	39,217	55,215	49,500	55,195	0.0%
Operating Supplies	168,066	178,770	152,700	159,195	-10.9%
Capital Outlay	25,629	68,993	70,100	246,580	257.4%
TOTAL EXPENDITURES	6,372,354	7,767,655	7,484,545	8,035,592	3.4%

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012

GENERAL FUND POLICE	Budget 2011/2012
<hr/>	
<u>Personnel Services</u>	
6210 Salaries, Full-Time	3,901,635
6220 Salaries, Clerical	438,872
6230 Overtime	272,765
6235 Salaries, Other	139,673
	4,752,945
Total Personnel Services	
 <u>Insurance and Benefits</u>	
6310 FICA	358,664
6315 IMRF	47,793
6320 Pension Contributions	1,015,000
6330 Health Insurance	840,369
6333 Life Insurance	1,274
6335 Dental Insurance	54,910
6336 Optical Insurance	797
	2,318,807
Total Insurance and Benefits	
 <u>Professional Services</u>	
6430 Police Commission	
Commission Meeting Fees	750
Attorney - Legal Fees	3,000
Promotional Testing	5,000
IL. Police Commission Conference/Dues	1,200
Misc. Meeting Expenses	275
Total Police Commission	10,225
6460 Crime Prevention	
Citizen Police Academy	900
Supplies (I-DENTI-KIT) Pamphlet	600
Junior Police Badges/Giveaway Prairiefest	750
Child Safety Seat Equipment	150
Bassett Materials	500
Explorer Charter Fee & Expenses (yearly)	350
Total Crime Prevention	3,250

VILLAGE OF OSWEGO
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GENERAL FUND POLICE	Budget 2011/2012
6467 Tobacco Compliance Checks	500
6530 Miscellaneous Professional Services	
Administrative	12,130
Field Operations	1,200
Investigations	11,010
Total Miscellaneous Professional Services	24,340
6705 Juvenile Assistance	7,000
Total Professional Services	45,315
<u>Contractual Services</u>	
6500 General Insurance	
General liability	90,910
Workers' compensation insurance	75,000
Total Insurance	165,910
6825 Uniform Allowances	4,500
Command , Investigations & Clerical	
7310 Maintenance, Buildings	
Exterior Building	10,850
Interior Building	17,840
Cleaning Service/carpet cleaning/tile and floors	10,000
Misc.	1,500
Total Maintenance, Building	40,190
7325 Maintenance, Vehicles	
Squad Car Maintenance	46,000
Vehicle Seizures (Title Transfers)	2,000
Insurance Deductibles	3,000
License Plates - Renewal	1,000
Misc. Vehicle - Bulbs, Flasher, Wipers, Bicycles	3,640
Total Maintenance, Vehicles	55,640

VILLAGE OF OSWEGO
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GENERAL FUND POLICE	Budget 2011/2012
7330 Maintenance, Police Equipment	
Squad Car Equip. Repair	11,500
Police Equip. Maintenance Agreements/usage	31,800
Misc. Repair (Scales - Speed Trailer)	700
Total Maintenance, Police Equipment	44,000
7335 Maintenance, Office Equipment	
Computer Maint.	12,700
Office Communication Equip.	27,675
Records System upgrades/maintenance	13,100
Total Maintenance, Office Equipment	53,475
7880 Uniform Purchases	
Bullet Proof Vests	7,000
Quarter Master	23,760
Department Equip.	3,040
Specialty Uniform	2,600
Total Uniform Purchases	36,400
Total Contractual Services	400,115
<u>Communication</u>	
6550 Printing Expense	
Stationary	1,000
Report Forms	8,100
Misc. Forms	1,000
Total Printing Expense	10,100
6715 Advertising, Bids and Records	780
6765 Postage and Freight	7,300
6785 Telephone Expense	
Telephone Service	25,210
Investigations	2,250
Mobile Phone Service	11,800
Total Telephone Expense	39,260
Total Communication	57,440

VILLAGE OF OSWEGO
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GENERAL FUND	Budget
POLICE	2011/2012

Professional Development

6565	Schools and Training Expense		
	North-East Multi-Regional Training (85x42)	4,500	
	Conferences & Specialized Training		
	Administration	6,150	
	Field Operations	10,010	
	Investigations	5,075	
	Total Schools and Training Expense		25,735
6730	Dues		
	Field Operations	1,225	
	Investigations	1,150	
	Administration	1,140	
	Total Dues		3,515
6805	Travel Expense		
	NEMRT (Lunch \$10 x 42 x 2)	1,220	
	Conferences & Specialized Training		
	Administration	7,325	
	Field Operations	8,815	
	Investigations	8,585	
	Total Travel Expense		25,945
	 Total Professional Development		 55,195

Operating Supplies

6720	Books and Publications		
	Law updates	575	
	Miscellaneous	80	
	Fair Labor Standards	600	
	Total Books and Publication		1,255
6735	Gasoline		120,500

VILLAGE OF OSWEGO
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GENERAL FUND POLICE	Budget 2011/2012
6740 Office Supplies	
Printer Supplies	4,030
General Supplies	4,690
Total Office Supplies	8,720
6745 Operating Supplies	
Administrative	550
Field Operations	21,995
Investigations	2,575
Total Operating Supplies	25,120
6806 Miscellaneous	3,600
Total Operating Supplies	159,195
<u>Capital Outlay</u>	
7835 Office Equipment	38,000
7840 Police Equipment	39,210
7845 Radios & Radar	4,200
7860 Squad Equipment Transfer	10,250
7865 Squad Car Purchase	96,920
7900 Other Capital Outlay	58,000
Total Capital Outlay	246,580
TOTAL POLICE DEPARTMENT	8,035,592

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VILLAGE OF OSWEGO
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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 2011/2012 Budget

The Motor Fuel Tax Fund has \$440,000 budgeted for the 2011 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.

2010/2011 Motor Fuel Tax Fund Objectives: Status

1. Complete the 2010/2011 roadwork projects.

The annual road program was completed at the total cost of \$470,000.

2. Use MFT revenues to pay debt service on the 2009 G.O. Bond Issue.

Budgeted funds were utilized to pay debt service during the fiscal year

2011/2012 Motor Fuel Tax Fund Objectives

1. Complete the 2011/2012 roadwork projects.
2. Use MFT revenues to pay debt service on the 2009 G.O. Bond Issue.

VILLAGE OF OSWEGO
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FISCAL YEAR 2011/2012

MOTOR FUEL TAX FUND

	FY 09/10 ACTUAL	FY 10/11 BUDGET	FY 10/11 ESTIMATED	FY 11/12 BUDGET	BUDGET PERCENT CHANGE
Beginning Fund Balance	607,609	570,931	570,931	677,421	
REVENUES					
State Allotments	778,801	760,000	708,000	700,000	-8%
Other	250,000	0	125,990	0	0%
Interest Income	3,535	2,500	5,000	5,000	100%
TOTAL REVENUE	1,032,336	762,500	838,990	705,000	-8%
EXPENDITURES					
Public Improvements	781,765	500,000	470,000	440,000	-12%
Transfer to Debt Service Fund	287,249	262,500	262,500	262,500	0%
TOTAL EXPENDITURES	1,069,014	762,500	732,500	702,500	-8%
Revenues Over/Under Expenditures	(36,678)	0	106,490	2,500	
Ending Fund Balance	570,931	570,931	677,421	679,921	

VILLAGE OF OSWEGO
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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, 2011, the Village has total gross outstanding debt of \$24,868,160 of which \$18,345,000 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:

- Corporate Purpose Bond Series of 2004A
Original Issue Amount: \$3,300,000 Outstanding Principal: \$2,550,000
Date of Maturity: December 15, 2024 Outstanding Interest: \$877,353
- Corporate Purpose Bond Series of 2006A
Original Issue Amount: \$9,970,000 Outstanding Principal: \$8,400,000
Date of Maturity: December 15, 2025 Outstanding Interest: \$3,224,138
- Corporate Purpose Bond Series of 2007B
Original Issue Amount: \$6,000,000 Outstanding Principal: \$5,350,000
Date of Maturity: December 15, 2027 Outstanding Interest: \$2,108,225
- Corporate Purpose Bond Series of 2009
Original Issue Amount: \$2,285,000 Outstanding Principal: \$2,045,000
Date of Maturity: December 1, 2017 Outstanding Interest: \$313,444

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, 2011, 5% of the equalized assessed valuation was approximately \$48,000,000
- √ 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
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DEBT SERVICE FUND

	FY 09/10 ACTUAL	FY 10/11 BUDGET	FY 10/11 ESTIMATED	FY 11/12 BUDGET	BUDGET PERCENT CHANGE
Beginning Fund Balance	15,167	14,763	14,763	13,563	
<u>REVENUES</u>					
Transfer In - Other Funds	510,353	1,557,594	1,557,594	1,551,585	0%
Transfer In - MFT Fund	287,249	262,500	262,500	262,500	0%
Transfer In - Capital Reserve Fund	684,020	0	0	0	0%
Interest	1,270	1,800	1,500	1,500	-17%
TOTAL REVENUE	1,482,892	1,821,894	1,821,594	1,815,585	0%
<u>EXPENDITURES</u>					
Registrar/Paying Agent Fees	1,675	1,800	2,700	2,700	50%
Debt Service-Principal	740,000	1,010,000	1,010,000	1,060,000	5%
Debt Service-Interest	741,621	810,094	810,094	752,585	-7%
TOTAL EXPENDITURES	1,483,296	1,821,894	1,822,794	1,815,285	0%
Revenues Over/Under Expenditures	(404)	0	(1,200)	300	
Ending Fund Balance	14,763	14,763	13,563	13,863	

VILLAGE OF OSWEGO
ANNUAL BUDGET
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DEBT SERVICE FUND		Budget 2011/2012
<hr/>		
<u>Professional Services</u>		
8220	Registrar/Paying Agent Fees	2,700
	Total Professional Services	2,700
 <u>Debt Service</u>		
8200	Debt Principal	
	2004 A Town Center	140,000
	2006A - Village Hall & Town Center	425,000
	2007B - Douglas Rd	225,000
	2009 - Douglas Rd	270,000
	Total Debt Principal	1,060,000
8201	Bond Payments - Interest	
	2004 A Town Center	103,566
	2006A - Village Hall & Town Center	367,850
	2007B - Douglas Rd	210,238
	2009 - Douglas Rd	70,931
	Total Bond Payments - Interest	752,585
	Total Debt Service	1,812,585
 TOTAL DEBT SERVICE		 1,815,285

VILLAGE OF OSWEGO
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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 2011/2012

2010/2011 Capital Improvement Fund Objectives: Status

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

This objective is an ongoing objective

2010/2011 Capital Improvement Fund Objectives:

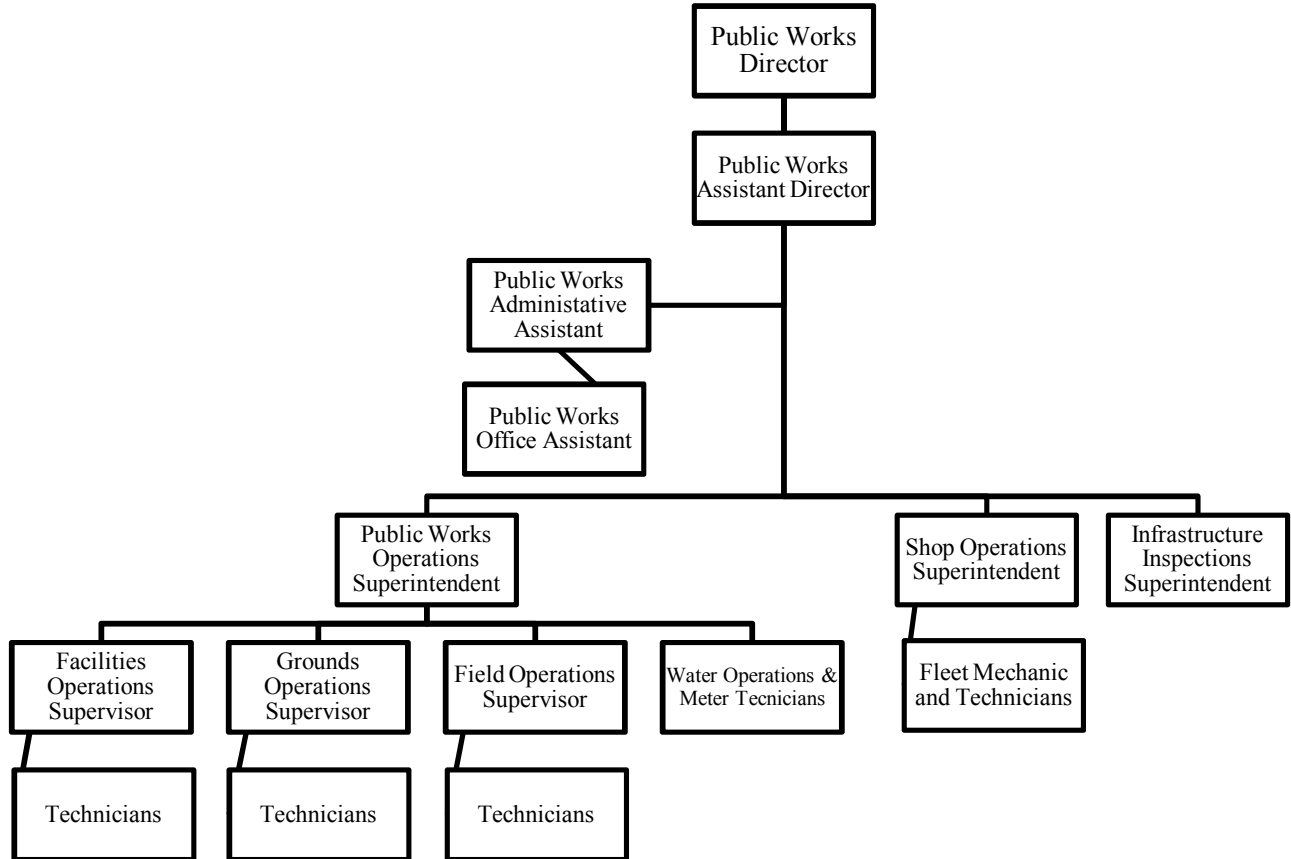
1. Create a Capital Improvement Plan for the next five years and potential funding sources

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012

CAPITAL IMPROVEMENT FUND					BUDGET
	FY 09/10	FY 10/11	FY 10/11	FY 11/12	PERCENT
	ACTUAL	BUDGET	ESTIMATED	BUDGET	CHANGE
Beginning Fund Balance	1,288,203	547,168	547,168	401,998	
<u>REVENUES</u>					
Bond Proceeds	2,285,000	0	0	0	0%
Roadway Improvement Fees	66,394	66,000	40,000	60,000	-9%
Grant Proceeds	444,126	0	0	40,000	0%
Interest	26,389	20,000	20,900	21,000	5%
TOTAL REVENUE	2,821,910	86,000	60,900	121,000	41%
<u>EXPENDITURES</u>					
Capital Improvements					
Professional Services	60	0	70	0	0%
Douglas Rd Reconstruction	2,481,613	306,213	0	0	-100%
Downtown Parking Lot	460,777	0	206,000	0	0%
Village Hall Expenditures	332,496	0	0	200,000	100%
Lighted Crosswalk	0	0	0	40,000	100%
Transfers Out	288,000	0	0	0	0%
TOTAL EXPENDITURES	3,562,945	306,213	206,070	240,000	-22%
Revenues Over/Under					
Expenditures	(741,035)	(220,213)	(145,170)	(119,000)	
Ending Fund Balance	547,168	326,955	401,998	282,998	

VILLAGE OF OSWEGO
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PUBLIC WORKS ORGANIZATIONAL CHART



VILLAGE OF OSWEGO
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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 782,455 feet of water main, 2,523 fire hydrants and several thousand feet of water service lines. In fiscal 10/11, the Public Works Department repaired 4 water main breaks, 16 water service lines, 36 fire hydrants were repaired and 5 hydrants were replaced. The ISO test was also completed in August, Village wide in conjunction with the Oswego Fire Protection District.

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 10,427 water meter accounts and the department is also responsible for the maintenance and installation of all these meters as needed. In 2010, 117 new meters were installed in new construction, 304 repairs were made with 122 reader units switched out in various subdivisions.

2010/2011 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 is an annual spring contract and will continue in 2011.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012

6. Continue b-box locating and mapping.

On going to be completed in 2011.

7. Continue water meter upgrades.

Discontinued in 2010 due to budget restrain, will continue in 2011 if budget allows.

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. This will be completed in 2011.

10. Complete purchases of any capital budgeted items.

Items were purchased and received per budget in 2010.

11. Complete repair of inoperable b-boxes.

List was complete in 2010. This is on going as we find these during water terminations.

12. Continue rehab/relining program of old manholes in Village.

This will continue in 2011 working with Fox Metro.

13. Continue planning stages for P.W. Facility addition. Monitor proposed build out in 2009.

Preliminary plans are complete but addition is on hold due to budget restraints.

14. Complete meter read systems on all pit meters.

This was completed in 2010.

VILLAGE OF OSWEGO
ANNUAL BUDGET
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2011/2012 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 revisions and final draft of safety manual for print and distribute to staff.
9. Repair of inoperable b-boxes.
10. Continue rehab/relining program of old manholes.
11. Plan & design Rt. 71 water main relocation.
12. Completion of Well #11 landscaping.

Water Pumpage by Month for the Last Three Fiscal Years

	<u>2008/2009</u>	<u>2009/2010</u>	<u>2010/2011</u>
May	77,067,000	62,362,000	75,885,000
June	82,442,000	82,511,000	71,140,000
July	102,904,000	95,422,000	87,716,000
August	104,054,000	87,158,000	86,189,000
September	84,958,000	80,275,000	77,171,000
October	71,395,000	73,512,000	75,475,000
November	64,707,000	62,362,000	63,307,000
December	70,391,000	67,142,000	66,009,000
January	70,315,000	70,441,000	70,749,000
February	62,076,000	61,806,000	66,268,000
March	67,177,000	64,170,000	75,825,000
April	<u>67,713,000</u>	<u>69,689,000</u>	<u>70,431,000</u>
Totals:	925,199,000	876,850,000	886,165,000

VILLAGE OF OSWEGO
ANNUAL BUDGET
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Water Bill Accounts on a Bi-Monthly Basis for the Last Three Fiscal Years

	<u>2008/2009</u>	<u>2009/2010</u>	<u>2010/2011</u>
May	10,139	10,350	10,487
July	10,176	10,356	10,501
September	10,256	10,399	10,528
November	10,274	10,418	10,569
January	10,290	10,457	10,572
March	10,313	10,481	10,586

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012

**WATER AND SEWER FUND
FUND SUMMARY**

	FY 09/10 ACTUAL	FY 10/11 BUDGET	FY 10/11 ESTIMATED	FY 11/12 BUDGET	BUDGET PERCENT CHANGE
Beginning Unrestricted Net Assets	1,361,000	1,219,119	1,219,119	3,038,746	
<u>REVENUES</u>					
Charges for Services	5,307,866	5,581,500	5,345,001	5,401,018	-3.2%
Permits	300	300	300	300	0.0%
Grants	0	113,380	180,000	114,000	0.5%
Interest	54,865	15,000	28,000	28,000	86.7%
Donations/Contributions	107,450	81,017	61,236	55,000	-32.1%
Miscellaneous	84	0	50	50	100.0%
TOTAL REVENUE	5,470,564	5,791,197	5,614,587	5,598,368	-3.3%
<u>EXPENSES</u>					
Personnel Services	1,032,259	979,459	980,200	985,015	0.6%
Insurance and Benefits	441,017	472,975	386,050	402,676	-14.9%
Professional Services	81,868	93,000	81,860	75,000	-19.4%
Contractual Services	1,541,834	1,564,278	1,527,000	1,553,025	-0.7%
Communication	57,276	66,000	64,000	64,000	-3.0%
Professional Development	3,603	8,500	5,500	8,500	0.0%
Operating Supplies	272,508	329,000	312,200	327,000	-0.6%
Debt Service	1,821,751	2,031,151	2,031,150	1,940,969	-4.4%
Miscellaneous	599,522	0	0	0	0.0%
Capital Outlay	146,829	210,000	290,000	155,000	-26.2%
TOTAL EXPENSES	5,998,468	5,754,363	5,677,960	5,511,185	-4.2%
Change in Unrestricted Net Assets	(527,903)	36,834	(63,373)	87,183	
Other Financing Source//Use	386,022	1,883,000	1,883,000	0	
Ending Unrestricted Net Assets	1,219,119	3,138,953	3,038,746	3,125,928	

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012

**WATER AND SEWER FUND
REVENUE SUMMARY**

REVENUE	FY 09/10 ACTUAL	FY 10/11 BUDGET	FY 10/11 ESTIMATED	FY 11/12 BUDGET	BUDGET PERCENT CHANGE
Charges for Service					
Water	3,367,284	3,592,000	3,575,000	3,600,000	0%
Sewer Maintenance	1,270,272	1,304,300	1,260,711	1,273,318	-2%
Water Tap on Fees	524,987	550,000	380,000	400,000	-27%
MXU Fees	67,464	70,000	60,000	60,000	-14%
Sewer Line Contribution	142	0	90	0	0%
Bulk Water Sales	14,182	5,000	11,500	10,000	0%
Meter Sales	414	500	1,000	1,000	100%
Inspections/Observations	5,811	5,000	7,000	7,000	40%
Consumption Reports	29,758	29,700	29,700	29,700	0%
Reimbursements	27,553	25,000	20,000	20,000	-20%
Total Charges for Services	5,307,866	5,581,500	5,345,001	5,401,018	-3%
Permits	300	300	300	300	0%
Grants	0	113,380	180,000	114,000	1%
Interest	54,865	15,000	28,000	28,000	87%
Donations/Contributions	107,450	81,017	61,236	55,000	-32%
Transfers In	0	1,883,000	1,883,000	0	-100%
Miscellaneous	84	0	50	50	0%
TOTAL REVENUE	5,470,564	7,674,197	7,497,587	5,598,368	-27%

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012

**WATER AND SEWER FUND
EXPENSE SUMMARY**

EXPENSES	FY 09/10 ACTUAL	FY 10/11 BUDGET	FY 10/11 ESTIMATED	FY 11/12 BUDGET	BUDGET PERCENT CHANGE
Personnel Services					
Salaries Full-Time	970,087	908,413	911,000	914,709	0.7%
Salaries Part-Time	17,021	11,546	11,000	11,806	2.3%
Overtime	38,243	50,000	50,000	50,000	0.0%
Stipends	6,909	9,500	8,200	8,500	-10.5%
Total Personnel Services	1,032,259	979,459	980,200	985,015	0.6%
Insurance and Benefits	441,017	472,975	386,050	402,676	-14.9%
Professional Services	81,868	93,000	81,860	75,000	-19.4%
Contractual Services	1,541,834	1,564,278	1,527,000	1,553,025	-0.7%
Communication	57,276	66,000	64,000	64,000	-3.0%
Professional Development	3,603	8,500	5,500	8,500	0.0%
Operating Supplies	272,508	329,000	312,200	327,000	-0.6%
Debt Service	1,821,751	2,031,151	2,031,150	1,940,969	-4.4%
Miscellaneous	599,522	0	0	0	0.0%
Capital Outlay	146,829	210,000	290,000	155,000	-26.2%
TOTAL EXPENSES	5,998,468	5,754,363	5,677,960	5,511,185	-4.2%

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012

WATER AND SEWER FUND OPERATIONS AND MAINTENANCE		Budget 2011/2012
<u>Personnel Services</u>		
6210	Salaries, Full-Time	914,709
6222	Salaries, Part-Time	11,806
6225	Certifications	8,500
6230	Overtime	50,000
Total Personnel Services		985,015
<u>Insurance and Benefits</u>		
6310	FICA	72,781
6315	IMRF	107,268
6330	Health Insurance	206,775
6333	Life Insurance	397
6335	Dental Insurance	15,455
Total Insurance and Benefits		402,676
<u>Professional Services</u>		
6480	Engineering Expense	40,000
6520	Legal Services	2,000
	Consultation with Village, or others, attorneys	
6530	Miscellaneous Professional Services	
	Online Utility Bill and Payment System	5,000
	Credit Card & Collection Processing Fees for	22,000
	Drug Screens	2,500
	Miscellaneous	500
	Total Miscellaneous Professional Services	30,000
8220	Registrar/Paying Agent Fees	3,000
	Fees for all Water and Sewer related debt	
Total Professional Services		75,000

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012

**WATER AND SEWER FUND
OPERATIONS AND MAINTENANCE**

**Budget
2011/2012**

Contractual Services

6500	General Insurance		
	General liability	29,945	
	Workers' compensation insurance	20,580	
	Total Insurance	50,525	
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 2011/2012

WATER AND SEWER FUND		Budget
OPERATIONS AND MAINTENANCE		2011/2012
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	<u>445,000</u>
Total Contractual Services		1,553,025

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012

**WATER AND SEWER FUND
OPERATIONS AND MAINTENANCE**

**Budget
2011/2012**

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>18,000</u>
	Total Communication	64,000

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 2011/2012

WATER AND SEWER FUND	Budget
OPERATIONS AND MAINTENANCE	2011/2012

Operating Supplies

6735	Gasoline Gasoline purchase for Public Works vehicles	65,000
6740	Office Supplies Day-to-day office supplies; i.e. pens, pencils, computer paper stationary, keys, etc	6,000
6806	Miscellaneous Mailbox repair, CDL license renewals, etc	5,000
7425	Maintenance, Supplies Inspector supplies; i.e. daily log books, file folders, maps	7,000
7445	Tool Expense Tools for vehicles, fire hydrants or water shut-offs	2,000
7835	Office Equipment Office equipment or furniture replacement	2,000
7840	Sidewalks Replacements or repairs	40,000
7892	Water Meter Supplies	
	Water Meters for New Homes	50,000
	Water Meter Replacements	150,000
	Total Water Meter Supplies	<u>200,000</u>
	Total Operating Supplies	327,000

Capital Outlay

7842	Equipment	100,000
7899	Vehicle Purchase	0
8050	Utility System Improvements	
	Well Maintenance	25,000
	Well 11 Landscaping	10,000
	Manhole Relining Program	20,000
	Total Utility System Improvements	<u>55,000</u>
	Total Capital Outlay	155,000

TOTAL WATER AND SEWER OPERATION AND MAINTENANCE	3,570,216
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VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012

**WATER AND SEWER FUND
OPERATIONS AND MAINTENANCE**

**Budget
2011/2012**

Debt Service

7900	Revolving Loan-Principal (1997 and 2004 IEPA loans)	114,325
7901	Revolving Loan-Interest (1997 and 2004 IEPA loans)	34,541
8203	1997B Bond Payment-Principal*	450,000
8206	2004B Bond Payment - Principal*	100,000
8207	2004 Refunding Bond Payment - Principal*	290,000
8208	2006B Bond Payment - Principal*	100,000
8209	2007A Bond Payment - Principal*	135,000
8210	2009 Bond Payment - Principal*	0
8213	1997B Bond Payment-Interest	22,500
8215	2004B Bond Payment - Interest	79,313
8217	2004 Refunding Bond Payment - Interest	113,340
8218	2006B Bond Payment - Interest	50,731
8219	2007A Bond Payment - Interest	127,275
8220	2009 Bond Payment - Interest	323,944

Total Debt Service

1,940,969

TOTAL WATER AND SEWER FUND

5,511,185

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012

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 \$48.62 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 \$3.65 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 2010/2011, Village residents paid \$19.31 per month for regular residential service and \$14.91 per month for senior citizen residential. These services are billed bi-monthly. The Village has a contractual obligation with the vendor to pay \$18.81 per month for regular residential and \$14.41 per month for senior citizen residential. The difference between the two rates is \$0.50, which is the amount added for the Village's administrative portion of the cost for the Garbage Collection program. The price residents pay for yard waste stickers is \$2.37 each. During FY 2010/2011, the Village's administrative charge for garbage services was removed. The new rates, effective July 1, 2011, will be \$19.75 per month for regular residential service, \$15.13 for senior service and \$2.49 for a yard waste sticker.

Fiscal Year 2010/2011 Garbage Collection Fund Objectives: Status

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

This was accomplished with newsletter articles sent to residents, brochures picked up by residents and the Village's ECO (Environmentally Conscious Oswego) committee events.

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

The finance department completed this analysis as part of the budget process.

Fiscal Year 2011/2012 Garbage Collection Fund Objectives

1. Continue to educate residents on the benefits of recycling.
2. Prepare RFP for garbage collection service, evaluate and award new contract in late spring, 2012.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012

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

	<u>2008/2009</u>	<u>2009/2010</u>	<u>2010/2011</u>
May	9,379	9,595	9,749
July	9,403	9,616	9,766
September	9,418	9,645	9,800
November	9,470	9,674	9,816
January	9,530	9,700	9,801
March	9,560	9,725	9,807

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012

GARBAGE COLLECTION FUND

	FY 09/10 ACTUAL	FY 10/11 BUDGET	FY 10/11 ESTIMATED	FY 11/12 BUDGET	BUDGET PERCENT CHANGE
Beginning Net Assets	375,338	465,006	465,006	542,406	
<u>REVENUES</u>					
Charges for Services					
Disposal Fees	2,083,175	2,094,000	2,175,000	2,275,000	9%
Waste Stickers and Bins	1,178	1,150	1,200	1,200	4%
Total Charges for Services	2,084,353	2,095,150	2,176,200	2,276,200	9%
Interest	513	350	1,200	1,500	100%
TOTAL REVENUE	2,084,866	2,095,500	2,177,400	2,277,700	9%
<u>EXPENSES</u>					
Professional Services					
Disposal Service	1,995,198	2,000,000	2,100,000	2,200,000	10%
TOTAL EXPENSES	1,995,198	2,000,000	2,100,000	2,200,000	10%
Revenues Over/Under Expenditures	89,668	95,500	77,400	77,700	
Ending Net Assets	465,006	560,506	542,406	620,106	

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VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012

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-three years of a forty year amortization period.

The actuarial report, for the Fiscal Year ended April 30, 2011, showed that the Police Pension Fund had a funding level of 59.3% and a return on its investment of 18.73%.

As of April 30, 2011 the Police Pension Fund has six retirees. It is anticipated that this Fund will have minimal additional retirement obligations for the near future.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012

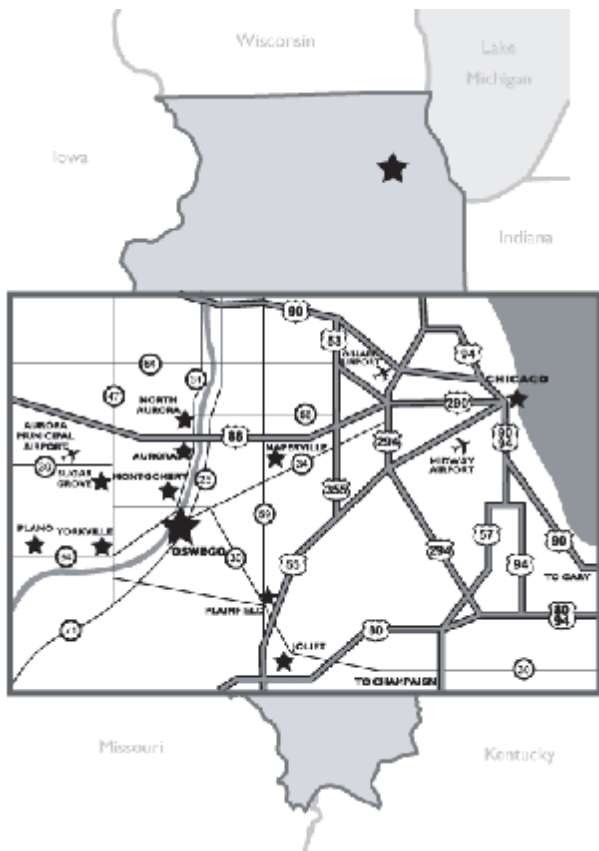
POLICE OFFICERS' PENSION FUND

	FY 09/10 ACTUAL	FY 10/11 BUDGET	FY 10/11 ESTIMATED	FY 11/12 BUDGET	BUDGET PERCENT CHANGE
Beginning Net Assets	7,990,525	10,528,231	10,528,231	11,779,329	
<u>REVENUES</u>					
Employer Contribution					
Property Taxes	890,070	990,650	990,650	1,015,000	2%
Employee Contributions	408,786	368,050	365,311	365,000	-1%
Interest Income	1,585,734	270,000	200,000	250,000	-7%
TOTAL REVENUES	2,884,590	1,628,700	1,555,961	1,630,000	0%
<u>EXPENDITURES</u>					
Benefits	280,583	247,863	247,863	275,000	11%
Refunds	50,821	0	0	0	0%
Accounting Expense	0	10,000	10,000	12,000	20%
Investment Expense	15,479	47,000	47,000	50,000	6%
TOTAL EXPENDITURES	346,884	304,863	304,863	337,000	11%
Revenues Over/Under Expenditures	2,537,706	1,323,837	1,251,098	1,293,000	
Ending Net Assets	10,528,231	11,852,068	11,779,329	13,072,329	

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012

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 2011/2012

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	General Long-term Debt
GOAL	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	Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments.
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.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2011/2012

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.

VILLAGE OF OSWEGO

ORDINANCE NO. 11-37

**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, 2011 AND ENDING ON THE
THIRTIETH DAY OF APRIL, 2012.**

ADOPTED BY THE BOARD OF TRUSTEES
OF THE
VILLAGE OF OSWEGO
THIS 19th DAY OF April, 2011

ORDINANCE NO. 11-37

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, 2011 AND ENDING ON THE THIRTIETH DAY OF APRIL, 2012.

WHEREAS, on March 15, 2011, 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, 2011 and ending on the thirtieth day of April, 2012; and

WHEREAS, a Public Hearing on said proposed Budget was conducted on April 19, 2011 pursuant to legal notice published April 7, 2011 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, 2011 and ending on the thirtieth day of April, 2012 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 19th day of April, 2011.

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

APPROVED by me as President of the Board of Trustees of the Village of Oswego, Kendall County, Illinois this 19th day of April, 2011.



BRIAN LeCLERCQ, VILLAGE PRESIDENT



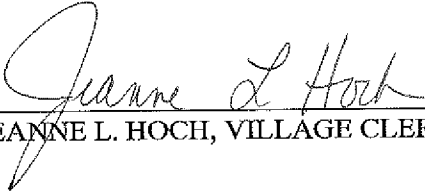
JEANNE HOCH, VILLAGE CLERK

CERTIFICATE

THE UNDERSIGNED CERTIFIES THAT SHE IS THE VILLAGE CLERK FOR THE VILLAGE OF OSWEGO, ILLINOIS, AND THAT THE BOARD OF TRUSTEES AT A REGULARLY CONSTITUTED MEETING OF SAID BOARD OF TRUSTEES OF VILLAGE OF OSWEGO ON THE 19th DAY OF APRIL, 2011 ADOPTED ORDINANCE NO. 11-37 A TRUE AND CORRECT COPY OF WHICH IS CONTAINED IN THIS PAMPHLET.

GIVEN UNDER MY HAND AND SEAL THIS 20th DAY OF APRIL, 2011.

(SEAL)



JEANNE L. HOCH, VILLAGE CLERK



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VILLAGE OF OSWEGO
Five Year Capital Plan
for Fiscal Years 2012 to 2016

Five Year Capital Plan

	Fiscal Year 2011/2012	Fiscal Year 2012/2013	Fiscal Year 2013/2014	Fiscal Year 2014/2015	Fiscal Year 2015/2016
General Fund Summary					
Corporate	0	30,000	39,000	49,000	49,000
Building and Zoning	0	0	44,000	22,000	0
Community Development	0	25,000	4,970,500	25,000	1,000,000
Road and Bridge	63,000	224,000	36,000	20,000	0
Police	96,000	55,800	38,650	65,585	42,645
Total General Fund:	\$159,000	\$334,800	\$5,128,150	\$181,585	\$1,091,645
Motor Fuel Tax Fund	500,000	500,000	500,000	500,000	500,000
Capital Improvement Fund	240,000	1,745,000	2,422,715	16,125,000	56,156,590
Water and Sewer Fund	120,000	4,069,000	3,086,000	2,464,000	8,782,000
Total All Funds:	\$1,019,000	\$2,809,800	\$10,886,865	\$17,244,585	\$66,530,235



Details					
	Fiscal Year 2011/2012	Fiscal Year 2012/2013	Fiscal Year 2013/2014	Fiscal Year 2014/2015	Fiscal Year 2015/2016
Corporate					
Computer Hardware (Servers)				20,000	20,000
Computer Hardware (PCs, Laptops)				25,000	25,000
Printer Replacements			4,000	4,000	4,000
Copier		30,000	35,000		
Total	\$0	\$30,000	\$39,000	\$49,000	\$49,000
Building and Zoning					
Vehicle			44,000	22,000	
Total	\$0	\$0	\$44,000	\$22,000	\$0
Community Development					
Architectural Design Guidelines		25,000			
Comprehensive Plan Update			70,000		
Greenway Plan				25,000	
Metra Station Land			4,900,500		
Metra Station Construction					1,000,000
Totals:	\$0	\$25,000	\$4,970,500	\$25,000	\$1,000,000

VILLAGE OF OSWEGO
Five Year Capital Plan
for Fiscal Years 2012 to 2016

	Fiscal Year 2011/2012	Fiscal Year 2012/2013	Fiscal Year 2013/2014	Fiscal Year 2014/2015	Fiscal Year 2015/2016
<u>Road and Bridge</u>					
Tractor w/ROW Mower&Snow Blade		55,000			
Pickup Truck		33,000	36,000		
Lawn Mower	18,000			20,000	
Mosquito Sprayer		11,000			
Large Bucket Truck		125,000			
Brush Chipper	45,000				
Total	\$63,000	\$224,000	\$36,000	\$20,000	\$0
<u>Police</u>					
Traffic Light Pre-emption Device		19,000			
Solar Speed Limit Signs		11,800	12,400	13,020	13,670
Handicap Ramp repair	10,500				
Computer Equipment and Server	25,000	25,000	26,250	27,565	28,975
Re-roof	47,500			25,000	
Copier	13,000				
Total	\$96,000	\$55,800	\$38,650	\$65,585	\$42,645
<u>Motor Fuel Tax</u>					
Roadway Program	500,000	500,000	500,000	500,000	500,000
Total	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
<u>Water and Sewer</u>					
Hydraulic Valve Exercisor		24,000			
Emergency Generator Well 6 &7			150,000	150,000	
Manhole Relining Program	20,000	20,000	20,000	20,000	20,000
<i>subtotal</i>	<u>20,000</u>	<u>44,000</u>	<u>170,000</u>	<u>170,000</u>	<u>20,000</u>
Single Axle Dump Truck		125,000		155,000	
Pick-up Truck - 2WD				28,000	30,000
SUV 4x4				26,000	
Pick-up Truck 4x4		40,000	41,000		42,000
6 Wheel Dump Truck w/Plow		160,000			190,000
One Ton Dump Truck w/Plow			75,000	85,000	
<i>subtotal vehicles</i>	<u>0</u>	<u>325,000</u>	<u>116,000</u>	<u>294,000</u>	<u>262,000</u>
Computer Infrastructure Upgrade	100,000				
New Well and Tower					8,500,000
PW Facility Storage Outbuilding			2,000,000		

VILLAGE OF OSWEGO
 Five Year Capital Plan
 for Fiscal Years 2012 to 2016

	Fiscal Year 2011/2012	Fiscal Year 2012/2013	Fiscal Year 2013/2014	Fiscal Year 2014/2015	Fiscal Year 2015/2016
Paradise Parkway watermain loop				2,000,000	
Rt 71 Watermain & PRV Relocation		3,700,000			
Painting Ogden Falls Tower			800,000		
<i>subtotal major improvements</i>	<i>100,000</i>	<i>3,700,000</i>	<i>2,800,000</i>	<i>2,000,000</i>	<i>8,500,000</i>
Total	\$120,000	\$4,069,000	\$3,086,000	\$2,464,000	\$8,782,000

Capital Improvement Fund

Corporate

Video/Television Equipment/Board Room		120,000			
Computer Infrastructure Upgrade	200,000				

Public Works

Douglas Rd. Street Lights			250,000		
Wolf Road Expansion Project		1,000,000	2,000,000	12,000,000	16,000,000
Lighted (in pavement) X-Walks	40,000				

Police

Police Station Land Acquisition		500,000			
Police Station Architect				4,000,000	
Police Station Construction					40,000,000
SMART Trailer			19,000		
New squad cars		125,000	125,000	125,000	125,000
CSO Truck			28,715		31,590
Total	\$240,000	\$1,745,000	\$2,422,715	\$16,125,000	\$56,156,590

VILLAGE OF OSWEGO
FIVE YEAR STAFFING PLAN
FISCAL YEARS 2012 TO 2016

Five Year Staffing Plan

	Fiscal Year 2011/2012	Fiscal Year 2012/2013	Fiscal Year 2013/2014	Fiscal Year 2014/2015	Fiscal Year 2015/2016
Additional Staffing Needs					
<u>Village Clerk</u>					
Full time person		40,500			
<u>Finance</u>					
Accounts receivable position			40,500		
Purchasing/contract management		67,500			
<u>Community Development</u>					
PT IT Tech	30,000				
Network manager		81,000			
GIS Tech			67,500		
<u>B & Z</u>					
Summer code enforcement intern	10,000	10,000	10,000	10,000	10,000
<u>Road & bridge</u>					
Technician I		47,250		47,250	
Technician I		47,250			47,250
Technician I			47,250		
<u>Police</u>					
New Police Officers		156,100	161,000	168,140	191,520
Full Time Evidence Custodian Tech.			61,451		
Part time Evidence Custodian Tech.		19,450			
Department I.T. Specialist			87,750		
Full time Record/Clerical Staff		46,474	110,498	131,200	
Part time Record/Clerical Staff		13,000			
Full Time C.S.O.				67,500	
Part time C.S.O.		19,100		20,520	
Police Cadets		16,900	16,900	17,500	17,500
Promotions			63,500	12,000	12,000
Fleet/Building Manager		54,000			
Crime Free Multi Housing Coordinator		53,325			
Staffing Totals	40,000	671,849	666,349	474,110	278,270