



Village of
Oswego



Annual Budget
Village of Oswego, Illinois
Fiscal Year May 1, 2012 – April 30, 2013

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

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Principal Officials

Village President

Brian LeClercq
(Term Expires April 2015)

Village Trustees

Tony Giles
(Term Expires April 2015)

Jeff Lawson
(Term Expires April 2013)

Terry Michels
(Term Expires April 2015)

Gail Johnson
(Term Expires April 2015)

Judy Sollinger
(Term Expires April 2013)

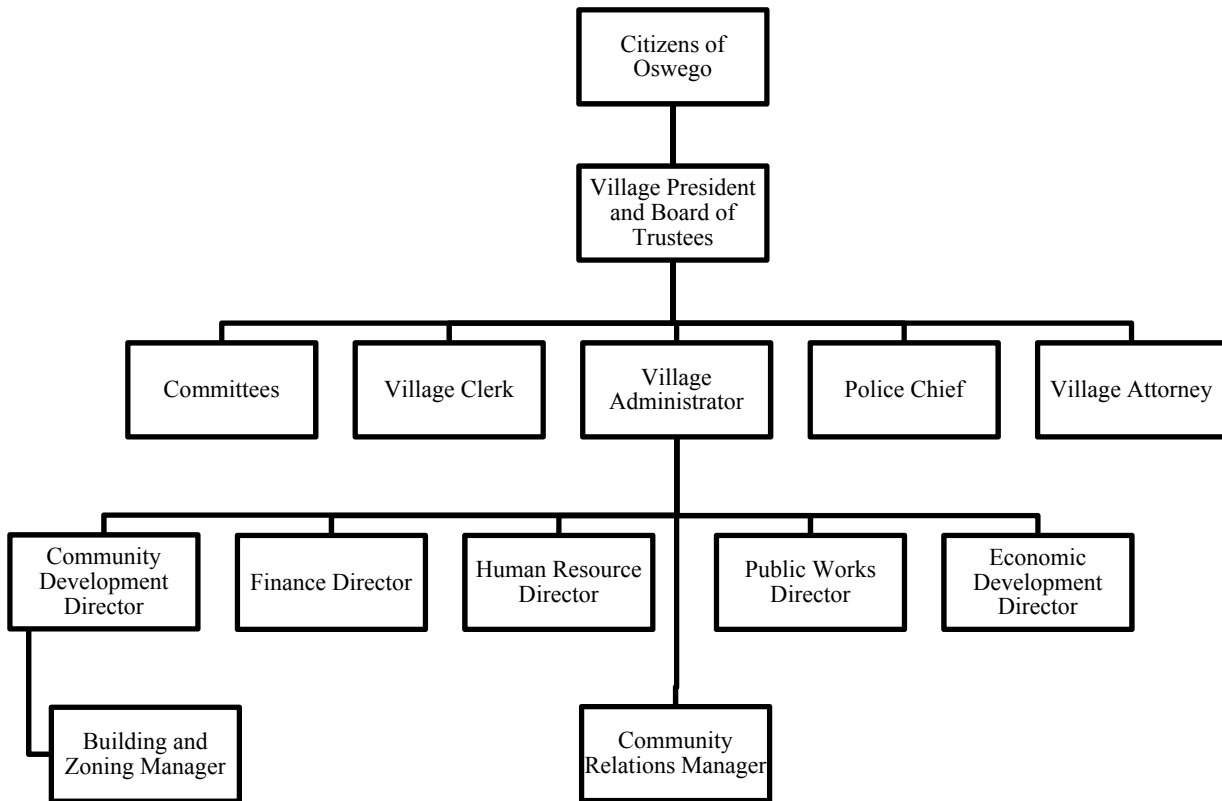
Scott Volpe
(Term Expires April 2013)

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
Tony Lucenko	Economic Development Director
Jerry Weaver	Public Works Director
Dwight Baird	Police Chief

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VILLAGE OF OSWEGO ORGANIZATIONAL CHART



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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, 2011.

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.

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

April 24, 2012

The Honorable Village President and Village Trustees
Village Administrator
Village Residents

The Fiscal Year 2013 Annual Budget outlines the various services and programs that will be provided for the benefit of Village residents. The Fiscal Year 2013 Village Budget was adopted on April 10, 2012 in compliance with State Statutes. The Village has adopted the Budget Act as defined in Chapter 65, Section 5/8-2-9 of the State of Illinois Compiled Statutes. The Act requires the adoption of the Budget prior to the beginning of the fiscal year for which it pertains and provides the spending authority for the fiscal year. The 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 revenues and expenditures of each Fund and Departments.

The goal of the Village Administrator and Budget Officer is to present the Village Board with a balanced operating budget. 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 Fiscal Year 2013. However, intentional drawdowns of fund reserves will occur in three Funds which have a deficit budget; the Capital Improvement Fund, Water & Sewer Fund and Garbage Collection Fund. The Capital Improvement Fund received 25% of awarded grant revenue in Fiscal Year 2012 with the balance to be received in Fiscal Year 2013 which will be used to pay for expenditures in Fiscal Year 2013. The Water & Sewer Fund has a major capital project included in the budget which will be paid for using reserves causing the deficit budget. The Garbage Collection Fund has a deficit budget position because of the Village Board desire to drawdown the reserves in this Fund. The remaining Funds within the Budget are balanced.

A Strategic Plan was adopted by the Village Board this past fiscal year which involved the services of an outside consultant, employees and members of the community. The entire Strategic Plan is included in the Appendix section of this document. The Strategic Plan provides direction for staff on what needs to be accomplished over the next five years. Reporting on the progress of the Strategic Plan will be completed annually and any updating to the Plan will also be completed. The following Mission Statement and Guiding Principles for the Village of Oswego were developed from the strategic planning process.

Mission Statement

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

Guiding Principles

In Oswego we:

- demonstrate integrity, respect and goodwill
- focus on the well-being of the whole community
- are open-minded and listen well to the ideas, beliefs and opinions of others
- trust that the intentions of others are good
- are accountable, transparent and fiscally responsible
- serve with dedication and unwavering commitment

The Strategic Plan has six broad objectives to be achieved over the next five years. The implementation of the Strategic Plan is currently being developed and will be presented to the Village Board for adoption in June, 2012. The Strategic Plan will guide the development for subsequent year's annual budgets.

Objectives

Governance and Municipal Services: Elected officials and staff partner effectively to guide and serve our community.

Prospering Economy: Innovative industrial, professional and commercial growth advances and sustains our economic vitality.

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

Environmental Sensibility: Plans, decisions and practices are environmentally conscious and honor the natural environment.

Culture of Partnership: People eagerly participate in community life and enjoy creating a Village that works for all.

Strategic Infrastructure: Highly effective public facilities and modes of transportation keep pace with community needs.

Local Economy/issues

The Village of Oswego's first Annual Village Report was completed during Fiscal Year 2012 detailing the accomplishments of the Village as a whole and noting all the tasks worked on by staff. The report is available on the Village website at www.oswegoil.org providing a great overview of the Village. Readers can definitely get a sense of the local environment from browsing the report. The local economy has held up well over the past year with new business openings, interest from others seeking to locate here and minimal business closings. A Micro-Brewery, a Ross Department Store, a pizza restaurant, a bakery, a Chick Fil-A have all initiated

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construction. Vacant space in strip malls is at a minimum and only one major retailer (Lowe's Home Improvement) has closed. Foreclosures continue to be of concern and have slowed a bit from last year. The local unemployment rate has dropped below 9% but is still of concern as many residents are struggling with the present economy. The major concern for local government is the State of Illinois's financial problems. Losing more and more State shared revenues will cause local governments to implement more local taxes on the residents to continue supplying services. Just like last year, the Village is cautiously optimistic about the future of the economy and remains vigilant in adopting budgets with minimal new expenditures. There has been no change in the factors which guided the development of the Budget last year and the Fiscal Year 2013 Budget. Existing Village staff continues trying to provide the same level of services and working through all the existing programs. Unfortunately, with limited staffing, many daily processes are falling behind and taking longer to complete than they used to. With the lack of funding for improving mobile equipment, village wide infrastructure, building maintenance and procedural improvements, costly surprises are ahead. For the short term, the Village plan is to live within the current revenue streams.

Fiscal Year 2013 Budget Overview

Revenue budgets were derived based on historical trend data kept on specific sources of revenue, current year to date receipts, knowledge on the current/future economic environment and the following assumptions. Expenditure budgets were compiled from worksheets submitted from department heads and a subsequent review of the submission with the Village Administrator and budget staff. Assumptions used throughout the budget process were;

- Slow growth in economic development regarding the national economy, state economy and local economy
- State of Illinois financial problems with concerns regarding; what will the legislature do to further reduce state shared revenues? How much more burden will the State put on local governments and school districts? What else will the State do to raise state revenues?
- Locally; slow growth in residential housing, commercial development and population growth
- Current residents demanding more and more from local government as well as faster access to government provided services
- Village infrastructure; water/sewer and roads deteriorating further as improvements continue to be put off for lack of funding
- Village equipment and facilities not receiving the maintenance and replacement which cause greater costs to provide the same maintenance or replacement later when the emergency occurs
- Employees leaving the Village for higher paying jobs in neighboring communities

The Fiscal Year 2013 Village Budget has projected total revenues of \$28.3 million and total expenditures of \$29.1 million. Fiscal Year 2013 operating revenues (General Fund, Capital Improvement Fund, Water & Sewer Fund, and Garbage Collection Fund) total \$24 million compared with total operating expenditures of \$26.3 million. The difference of \$2.3 million is due to the \$3.7 million capital project included in the Water and Sewer Fund expenses which will be using reserves and grant revenue to pay for the project.

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Revenues

Total revenues have increased 9% or \$2 million compared to the final budget for Fiscal Year 2012. Total Fiscal Year 2013 revenues are conservatively budgeted \$0.5 million greater than what is projected for Fiscal Year 2012.

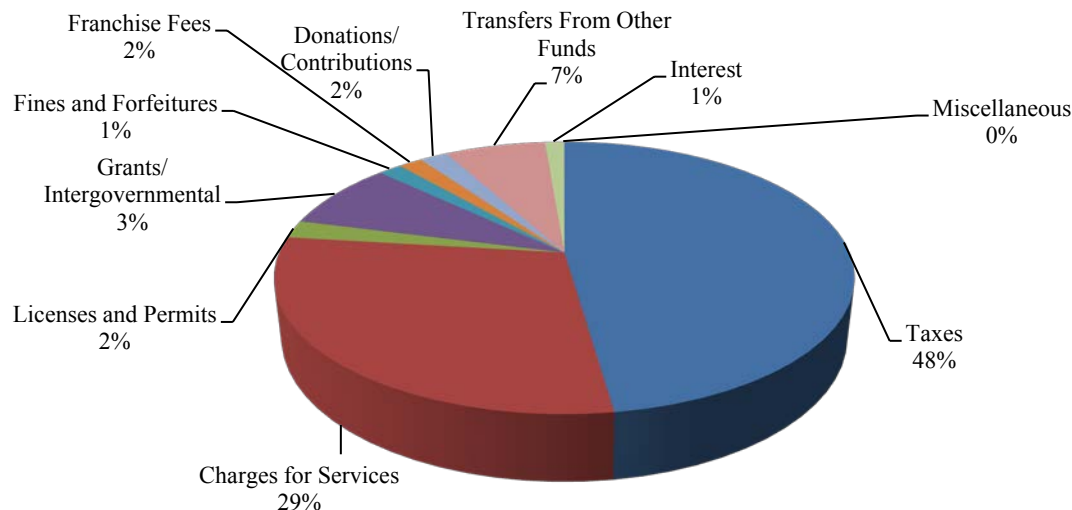
REVENUES - ALL FUNDS

FUND	FY 10/11 ACTUAL	FY 11/12 BUDGET	FY 11/12 ESTIMATED	FY 12/13 BUDGET	CHANGE FY 12 BUDGET vs FY 13 BUDGET
General	13,830,303	13,919,853	14,448,309	14,624,185	5.06%
Motor Fuel Tax	911,987	705,000	1,005,490	819,000	16.17%
Debt Service	1,823,118	1,815,585	1,817,216	1,825,582	0.55%
Capital Improvement	344,860	121,000	340,000	994,000	721.49%
Water and Sewer	7,721,015	5,598,368	6,314,169	6,161,762	10.06%
Garbage Collection	2,174,370	2,277,700	2,243,200	2,263,200	-0.64%
Police Pension	2,868,784	1,630,000	1,630,000	1,650,000	1.23%
TOTAL REVENUES	29,674,437	26,067,506	27,798,384	28,337,729	8.71%

The Motor Fuel Tax Fund revenue is up 16% due to State allotment's increasing more than expected year over year, the second installment received from a state capital bill and an increase in the High Growth Cities amount distributed to the Village because of the 2010 census. The Capital Improvement Fund revenue is up 721% because of the grant awards received in Fiscal Year 2012 with 75% of the revenue being received in Fiscal Year 2013. The Water & Sewer Fund revenue is up 10% due to increased development fees.

The following chart shows the Village's total revenues for all Funds classified by type of revenue for Fiscal Year 2013. Taxes are the largest revenue source accounting for 48% of total revenues. Tax revenues are comprised of locally imposed taxes (22%); state shared taxes (68%) and property taxes (10%). Charges for Services are the second largest revenue source accounting for 29% 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 76% of the entire Village's revenues.

Fiscal Year 2012 - 2013 Revenues



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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. Fiscal Year 2013 total revenues less the grant proceeds are actually \$0.9 million less than Fiscal Year 2012 estimated revenues. Property tax revenue is the one major revenue source which is not elastic and controlled by the Village Board. The Village Board determines the annual amount of property tax levied on property located within the Village. The Village Board has the option to increase the annual property tax levy to alleviate any future revenue shortfalls.

Expenditures

Total expenditures have increased 18% or \$4.3 million compared to the final budget for Fiscal Year 2012. Total expenditures are also \$4.2 million greater than Fiscal Year 2012 total estimated expenditures due to the Capital Improvement Fund and Water and Sewer Fund projects included in the Fiscal Year 2013 Budget.

EXPENDITURES - ALL FUNDS

FUND	FY 10/11 ACTUAL	FY 11/12 BUDGET	FY 11/12 ESTIMATED	FY 12/13 BUDGET	CHANGE FY 12 BUDGET vs FY 13 BUDGET
General	14,924,976	13,966,460	13,528,537	14,347,851	2.73%
Motor Fuel Tax	735,904	702,500	1,032,500	462,500	-34.16%
Debt Service	1,823,379	1,815,285	1,816,085	1,824,882	0.53%
Capital Improvement	243,713	240,000	200,000	1,250,000	420.83%
Water and Sewer	5,387,737	5,511,185	5,661,104	8,449,566	53.32%
Garbage Collection	2,088,471	2,200,000	2,250,105	2,300,050	4.55%
Police Pension	369,378	337,000	475,000	507,675	50.65%
TOTAL EXPENSES	25,573,558	24,772,430	24,963,331	29,142,524	17.64%

The Motor Fuel Tax Fund expenditures have decreased 34% because of grant revenue received in another Fund to be used for road improvements. The Capital Improvement Fund expenditures are up 421% because of road improvements being completed from grant proceeds.

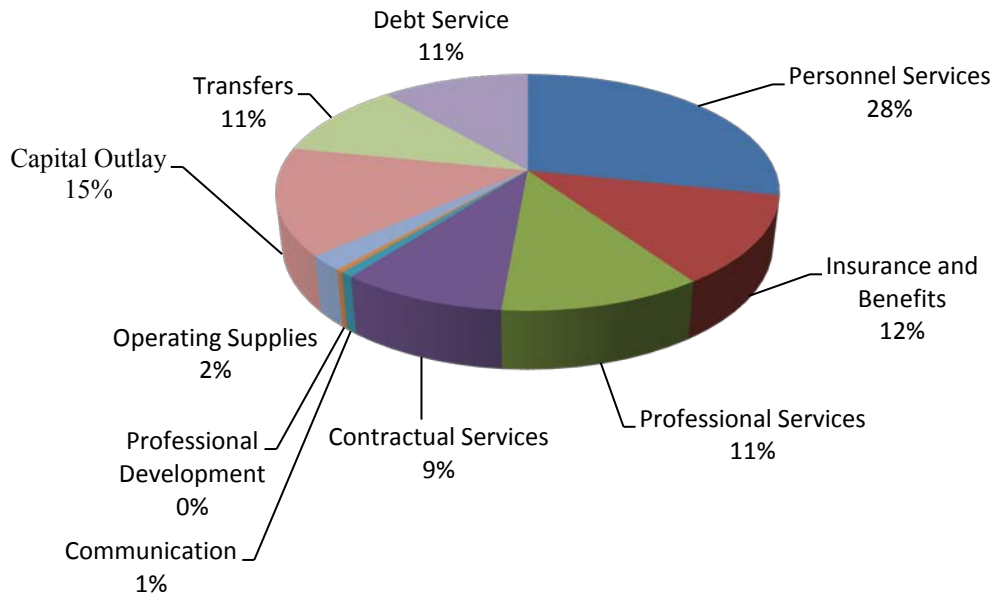
The Water & Sewer Fund expenses have increased 53% due to the \$3.7 million Route 71 water main relocation project included in the budget being paid from current revenues and reserves.

The Police Pension Fund expenses have increased 51% because of two more retirements in Fiscal Year 2012 causing an increase in benefit payments.

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 40% of total expenditures. Capital Outlay accounts for 15%, Debt Service expenditures account for 11%, Professional Services 11%, Transfers 11%, Contractual Services 9% and the remaining categories account for 3%.

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Fiscal Year 2012/2013 Expenditures



The Fiscal Year 2013 Budget has several new line items not previously budgeted totaling \$3.9 million which have increased the respective Fund budgets.

- Pace Transit Service has been replaced with Kendall Area Transit Service (KATS) increasing the budget \$36,281 in the General Fund Corporate budget.
- Contractual snow plowing is included in the General Fund Road & Bridge budget for \$38,000.
- Sidewalk expense has been moved from the Water & Sewer Fund to the General Fund Road & Bridge Budget. A decrease to the Water and Sewer Fund and corresponding increase to the General Fund of \$40,000.
- Landscaping supplies of \$5,000 for the downtown have been added to the General Fund Road & bridge budget.
- Information Services has been added to the Finance Budget in the General Fund for data connectivity services and other technology needs increasing the budget \$83,000.
- The Route 71 Watermain Relocation Project is in the Water & Sewer Budget for \$3.7 million.
- Printing Expense for the lease of copier machines throughout the departments has increased the budgets \$12,384 in the General Fund and Water & Sewer Fund.

Personnel Changes and Compensation

The Fiscal Year 2013 Budget includes the expenditures for 108 full time and 4 part time positions. The total full time equivalent (FTE) positions have increased by two to 112 for Fiscal Year 2013. The hiring of the Economic Development Director during Fiscal Year 2012 and the addition of a part time grant writer position effective May 1, 2012 combined with an existing part time position account for the two new full time employees. Included in the Budget are total personnel cost increases of 3.9% or \$0.3 million compared to the Fiscal Year 2012 Budget. Employer insurance and benefit costs have increased 3.2% or \$0.1 million.

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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, 2012.

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. The budget for Fiscal Year 2013 includes 4.0% pay increases budgeted for these employees.

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 increases 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 has a collective bargaining agreement with the Public Works employees who are represented by the International Union of Operating Engineers, Local 150 Public Employees. The agreement was effective May 1, 2011 and expires April 30, 2015. A total of 21 employees are represented by the union. Employees were placed into a 10 step wage program with progression through the steps on an employee's anniversary date and May 1 increases to the steps of 2% in 2012, 1% in 2013 and 2% in 2014. Steps have a 2.5% differential.

Fund Balance/ Net Assets

The Financial Policies section of the Fiscal Year 2013 Budget contains the "Financial Management Policies" which outline the specifics on the fund balance/cash reserve policies. These policies establish the desired reserve amounts so that the Village will have the ability to maintain current operations during down economic cycles and address unexpected emergencies when they occur. The General Fund reserve balances are generally a good indicator of the financial strength of the local government as the Fund is the largest operating Fund accounting for the majority of the services provided for the residents. A snapshot of the estimated General Fund balances are as follows;

	Budget Policy	Projected % April 30, 2013	Projected Amount April 30, 2013
Assigned Fund Balance	35%	35%	\$5.2 million
Cash Balance	25%	28%	\$3.6 million

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The Assigned Fund Balance and cash balances are projected to be within the policy limits at the end of Fiscal Year 2013. The balances have increased from the Fiscal Year 2012 ending balances.

Individual Funds

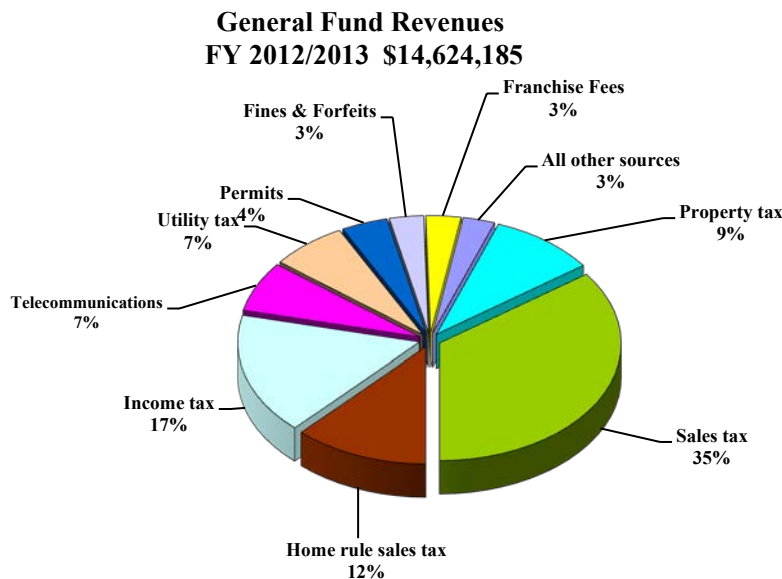
General Fund

The General Fund is the largest fund of the Village accounting for all of the services provided for the residents. Police protection, public works services (street maintenance, forestry, snow plowing), building and code enforcement, economic development, planning and zoning, engineering, legal services, and general administration are accounted for in this fund. General Fund revenues comprise 52% of the total revenue budgeted for Fiscal Year 2013 and General Fund expenditures are 49% of total expenditures included in the Fiscal Year 2013 Budget.

General Fund Revenues

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

The General Fund revenue budget is \$14.6 million which is \$0.2 million greater than the projected Fiscal Year 2012 revenue total. A decrease in property tax revenue and assumptions keeping other major revenue sources close to current levels produced the minimal change in the revenue budget. The chart which follows shows four (4) revenue sources comprise 72% of all General Fund revenues. These four sources are sales tax, income tax, home rule sales tax and property tax.



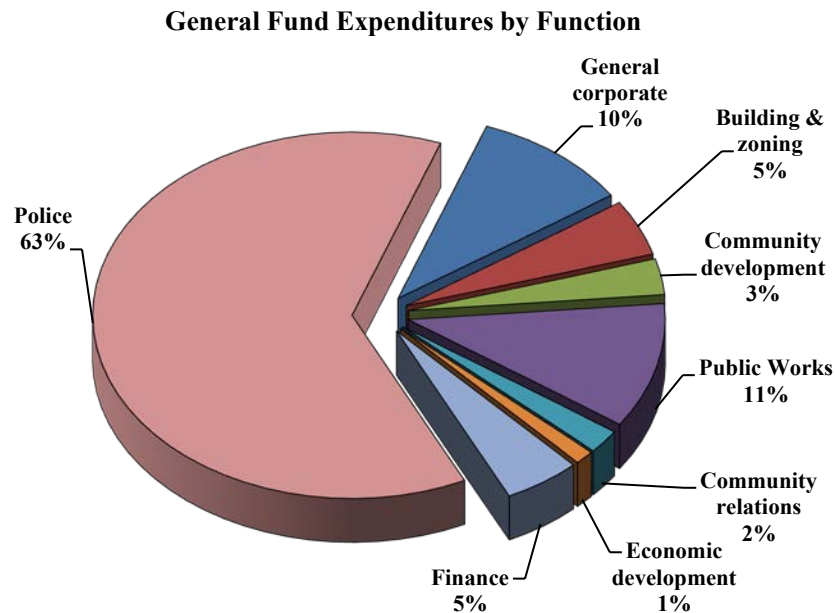
Taxes, which comprise 87% of General Fund revenues, are budgeted at the same level as Fiscal year 2012 projected total tax revenues. Growth in these revenues is estimated to be minimal if any change. Sales tax revenues and income tax revenues are the two largest sources of tax revenues accounting for 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 86% of the total tax revenues received. These revenues are collected by the State of

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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.

General Fund Expenditures

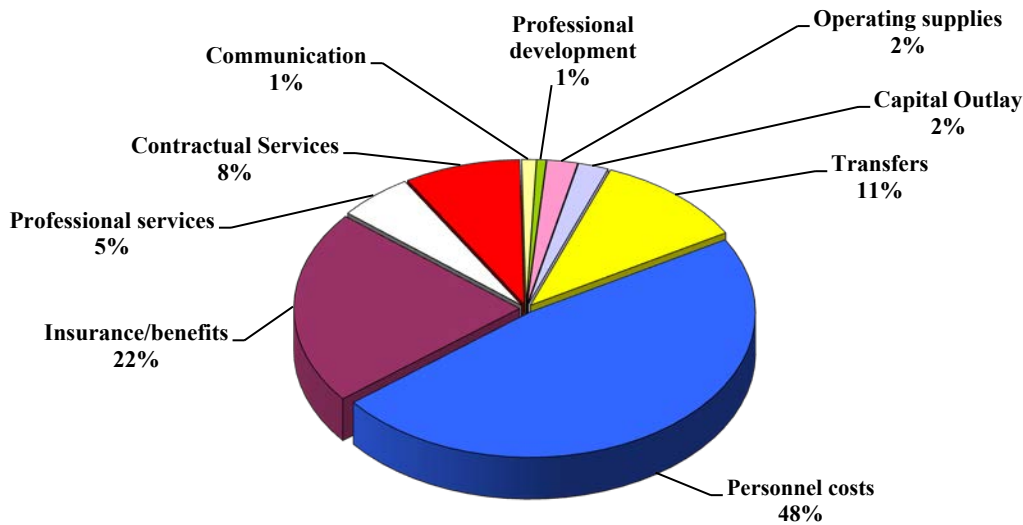
The General Fund accounts for all of the expenditures for the operating organizations including corporate administration, building and zoning, community development, road & bridge and police protection. General Fund expenditures for Fiscal Year 2013 total \$14.3 million compared to Fiscal Year 2012 projected expenditures of \$13.5 million, an increase of \$0.4 million or 3%. The increase in total General Fund expenditures is due to the increases associated with personnel costs. The following chart shows one department (the Police department) accounts for 63% of the total General Fund expenditures. The other seven departments account for the remaining 37%.



General Fund expenditures budgeted for Fiscal Year 2013 by category are detailed in the next chart. As expected with a governmental entity whose primary function is to provide services, personnel related costs are the largest expense. 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 quality Village services.

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**General Fund Expenditures
 FY 2012/2013 \$14,347,851**



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, 2013 is \$23.0 million. The Village has five separate debt issuances outstanding which are paid out of the Debt Service Fund. Expenditures in the Debt Service Fund for Fiscal Year 2013 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 and grant proceeds issued for the construction of municipal facilities, roads and other infrastructure improvements. \$1.2 million is budgeted to complete four road projects being paid for from grant proceeds received.

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 the last rate increase of \$.20 cents effective June 1, 2010. The current water rate is projected to generate \$3.6 million in water service charges in Fiscal Year 2013 based on normal usage. The current water and sewer rates are sufficient to cover the operating costs and debt service costs of the Fund. However, the rates are not sufficient to cover the depreciation on the infrastructure of the Fund. Revenues have stabilized over the past three years as development has decreased within the Village. Expenses have also been minimized with little

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system infrastructure improvements being completed. The Fund has been only completing maintenance and repairs on the system as they occur.

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 Fiscal Year 2013 debt service is \$1.5 million. 25% of the estimated water and sewer charges revenue will be used to pay the debt service in Fiscal Year 2013. The total outstanding principal and interest at April 30, 2013 is \$21.6 million. The reader may refer to the Financial Policies section of this document for further discussion on the Fund's debt.

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 Fiscal Year 2013 are \$2.3 million compared to total expenses of \$2.3 million. The Fund reserve balance is at 22% 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 will contribute \$1.0 million to the pension fund in Fiscal Year 2013 based on the actuarial report as of the end of the prior fiscal year. Fiscal Year 2013 revenues of \$1.6 million exceed expenditures of \$0.5 million. Expenditures have increased because of two new retirees and annual pension increases mandated by Illinois State Law. The Fund will have an estimated reserve balance at April 30, 2013 of \$15 million or a ratio of 30:1 for paying pension benefits.

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 eighth straight year for the Fiscal Year 2012 Annual Budget. The Fiscal Year 2013 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 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 after the adoption of the annual budget allows for trends in revenues and operating/capital expenditures to be identified and discussed with the Village Board.

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Acknowledgments

The preparation of the Fiscal Year 2013 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,

A handwritten signature in black ink that reads "Mark G. Horton". The signature is written in a cursive style with a horizontal line at the end.

Mark G. Horton
Director of Finance

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VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

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 November 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.

Budget Preparation

Preparation of the annual budget begins in November of each year. Budget worksheets are distributed to 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 the end of December.

The preliminary Request Budget is compiled by the Finance Department for review by the Village Administrator and Budget staff. Included in the Request Budget are revenue projections for each Fund which are used for controlling requested expenditures. Meetings with individual department heads are held to review their respective portion of the Request Budget. If necessary, changes are made and the Draft Budget is prepared and distributed to the Village Board in March along with the Capital Plan.

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The Draft Budget is discussed at a Committee of the Whole meeting in mid to late March which is open to the public. A formal Public Hearing on the budget is held in 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 at any time.

Long-Term Financial and Capital Planning

The Finance Department coordinates the preparation of the Village's Five-Year Capital and Five-Year Staffing Plans during the budget process. Department Heads are asked to complete capital request forms detailing the capital needs and any additional staffing needs for the budget year and subsequent four years. The Finance department compiles the requests and presents them for discussion to the Village Administrator. After prioritizing the requests, the Capital and Staffing Plan is submitted to the Village Board with the Draft Budget for review.

The Draft Budget is used as the starting point for creating a Five Year Financial Forecast. The Five Year Financial Forecast is presented to the Village Board to identify what the Village's financial picture will be four years later. 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.

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Village of Oswego
Fiscal Year 2012 – 2013
Budget Calendar

Tuesday, November 1, 2011	Present Fiscal Year 2011 Village Audit to Village Board
Monday, November 14, 2011	Department head discussion on budget procedures, budget instructions and budget timeline
Thursday, December 30, 2011	Budget worksheets submitted to the Finance Director
Wednesday, January 25, 2012	Request Budget submitted to Village Administrator
Friday, January 27, 2012	Village Administrator and Budget Staff review Request Budget
Monday, February 8-9, 2012	Meetings with department heads on requests
Monday, February 9, 2012	Final Budget review with Village Administrator
Tuesday, March 6, 2012	Draft budget delivered to Village President and Trustees
Tuesday, March 27, 2012	Review Draft Budget at Committee of the Whole
Tuesday, April 10, 2012	Budget Public Hearing
Tuesday, April 10, 2012	Adoption of Fiscal Year 2012-2013 Budget

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FUND /DEPARTMENT STRUCTURE

	Major Fund	Non-Major Fund	Budget	Department Involvement							
				Corporate	Building & Zoning	Community Development	Road & Bridge	Community Relations	Economic Development	Finance	Police
<u>Governmental Funds</u>											
General Fund	yes		yes	X	X	X	X	X	X	X	X
<u>Special Revenue Funds</u>											
Motor Fuel Tax Fund		yes	yes				X			X	
Public Works Escrow Fund		yes	no				X			X	
Economic Development Fund		yes	no	X					X	X	
Public Service Fund		yes	no	X				X		X	
Debt Service Fund	yes		yes							X	
Capital Improvement Fund	yes		yes	X						X	
<u>Enterprise Funds</u>											
Water & Sewer Fund	yes		yes				X			X	
Garbage Collection Fund	yes		yes							X	
<u>Fiduciary Funds</u>											
<u>Pension Trust Fund</u>											
Police Pension Fund		yes	yes							X	X
<u>Agency Funds</u>											
Agency Fund		yes	no			X				X	
Subdivision Escrow Fund		yes	no			X				X	

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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:

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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. Billing is completed in conjunction with the Water & Sewer Fund billing process. No administration, cash receipting, billing charges or customer service are expensed within this Fund.

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

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

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.

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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.

Financial Management Policies

Fund Balance and Cash Reserve Policies

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

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

Fund Balance Policy for Reporting of Governmental Funds

Statement of Purpose

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

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

Definitions

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

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

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

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

Unrestricted Fund Balance is made up of three components:

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

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

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

Fund Balance Philosophy

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

Scope

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

Minimum Unrestricted Fund Balance Levels

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

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

Spendable fund balance will be classified as follows:

- a. Restricted – A portion of the fund balance will be restricted based on the amount of assets at fiscal yearend which have external limitations on their use.
- b. Committed – A portion of the fund balance may be committed through formal action of the Village Board of Trustees either through a resolution or ordinance.
- c. Assigned – This assigned fund balance will be maintained at a minimum level of 35% of annual budgeted expenditures to ensure long term fiscal sustainability.
- d. Unassigned – The unassigned fund balance is the amount which could be utilized for funding of one time projects or expenditures.

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

Flow Assumptions

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

Authority

- A. **Committed Fund Balance** – A self-imposed constraint on spending the fund balance must be approved by ordinance or resolution of the Village Board of Trustees. Any modifications or removal of the self-imposed constraint must use the same action used to commit the fund balance.

Formal action to commit fund balance must occur before the end of the fiscal year. The dollar amount of the commitment can be determined after year end.

- B. **Assigned Fund Balance** – A self-imposed constraint on spending the fund balance based on the Village's intent to use fund balance for a specific purpose. The authority for imposing the amount of assigned fund balance at fiscal yearend is delegated to the Village President and Board of Trustees.

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

General Fund

The Village will strive to maintain a minimum assigned fund balance of 35% 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.

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Motor Fuel Tax Fund

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

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.

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- 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.

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- 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.

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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 2011 levy year is \$836,511,749.

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 \$72,149,138. As of May 1, 2012, the Village had \$32,725,000 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, 2012, the Village's debt to EAV ratio calculates to 3.91% using the 2011 taxable equalized assessed valuation.

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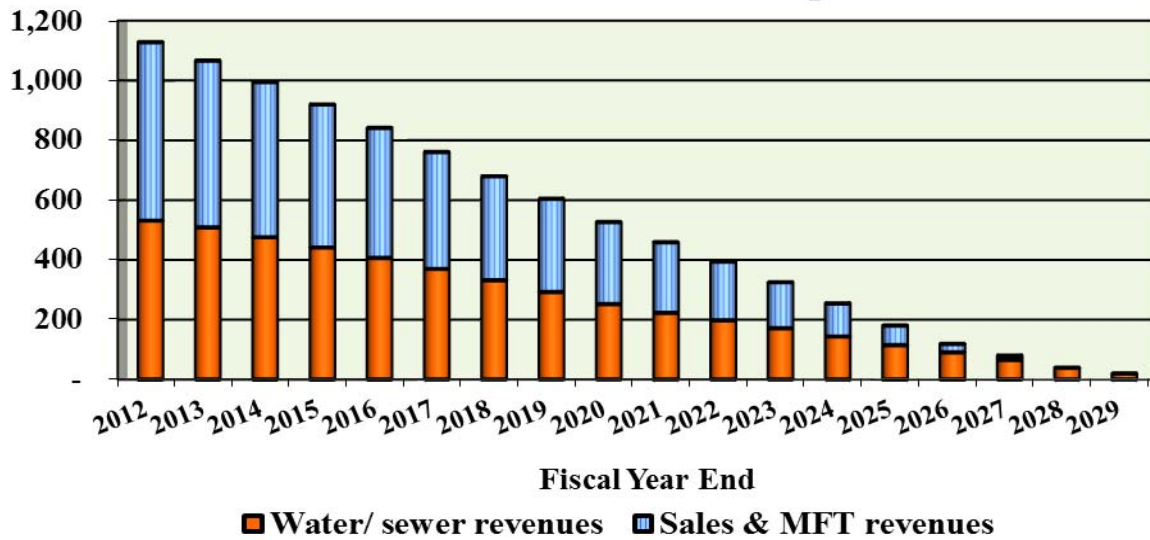
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Total Debt Per Capita



The Village’s current bond rating is Aa3. The official U.S. Census population for the village is 30,305 which results in a gross debt per capita as of May 1, 2012 of \$1,128. The debt per capita for issuances supported by pledged Sales taxes and Motor Fuel Tax (MFT) revenues is \$597 compared to the issuances supported by water & sewer revenues of \$531. Of the nine outstanding debt issuances described below, the 2004A, 2006A, 2007B , a portion of the 2009 and a portion of the 2011 debt issuances are to be repaid from sales and MFT revenues and the 2004, 2004B, 2006B, 2007A, a portion of the 2009 and a portion of the 2011 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, 2012

- Corporate Purpose Refunding Bond Series of 2004
 Original Issue Amount: \$4,045,000 Outstanding Principal: \$2,730,000
 Original Issue Date: May 30, 2004 Outstanding Interest: \$497,350
 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: \$150,000
 Original Issue Date: August 15, 2004 Outstanding Interest: \$93,272
 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. \$2,260,000 of bonds were advanced refunded from the Corporate Purpose Bond Series of 2011 on the call date December 15, 2012.

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- Corporate Purpose Bond Series of 2004B
Original Issue Amount: \$2,500,000 Outstanding Principal: \$110,000
Original Issue Date: August 15, 2004 Outstanding Interest: \$71,753
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. \$1,725,000 of bonds were advanced refunded from the Corporate Purpose Bond Series of 2011 on the call date December 15, 2012.

- Corporate Purpose Bond Series of 2006A
Original Issue Amount: \$9,970,000 Outstanding Principal: \$7,975,000
Original Issue Date: May 15, 2006 Outstanding Interest: \$2,856,288
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: \$1,085,000
Original Issue Date: May 15, 2006 Outstanding Interest: \$245,319
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: \$2,990,000
Original Issue Date: December 15, 2007 Outstanding Interest: \$1,144,507
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: \$5,125,000
Original Issue Date: December 15, 2007 Outstanding Interest: \$1,897,988
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: \$8,505,000
Original Issue Date: August 15, 2009 Outstanding Interest: \$4,072,219
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).

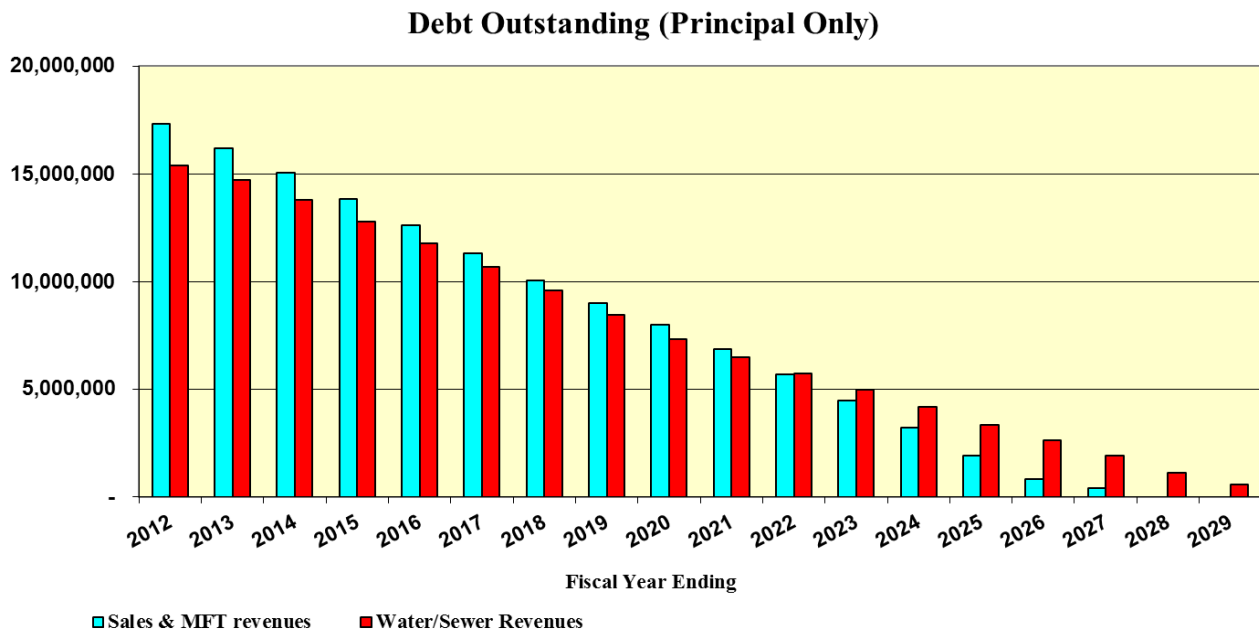
VILLAGE OF OSWEGO
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- Corporate Purpose Refunding Bond Series of 2011
 Original Issue Amount: \$4,055,000 Outstanding Principal: \$4,055,000
 Original Issue Date: August 15, 2009 Outstanding Interest: \$1,054,915
 Date of Maturity: December 15, 2029
 Description: Bonds issued to refund \$2,300,000 of Corporate Purpose Bond Series 2004A and \$1,755,000 of Corporate Purpose Bond Series 2004B. Financing is being provided from motor fuel tax revenues, sales tax revenues and water and sewer revenues. The debt is being retired by the Debt Service Fund (\$2,300,000) and the Water & Sewer Fund (\$1,755,000).

- IEPA Low Interest Loan
 Original Loan Amount: \$907,735 Outstanding Principal: \$287,487
 Loan Date: April 27, 1997 Outstanding Interest: \$23,339
 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: \$957,230
 Loan Date: January 15, 2005 Outstanding Interest: \$169,879
 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 \$3,291,085 in Bond principal and interest payments to be made in FY 2012/13, \$1,909,828 will be paid from general sales tax and motor fuel tax revenue and \$1,381,257 will be paid from water and sewer revenues.

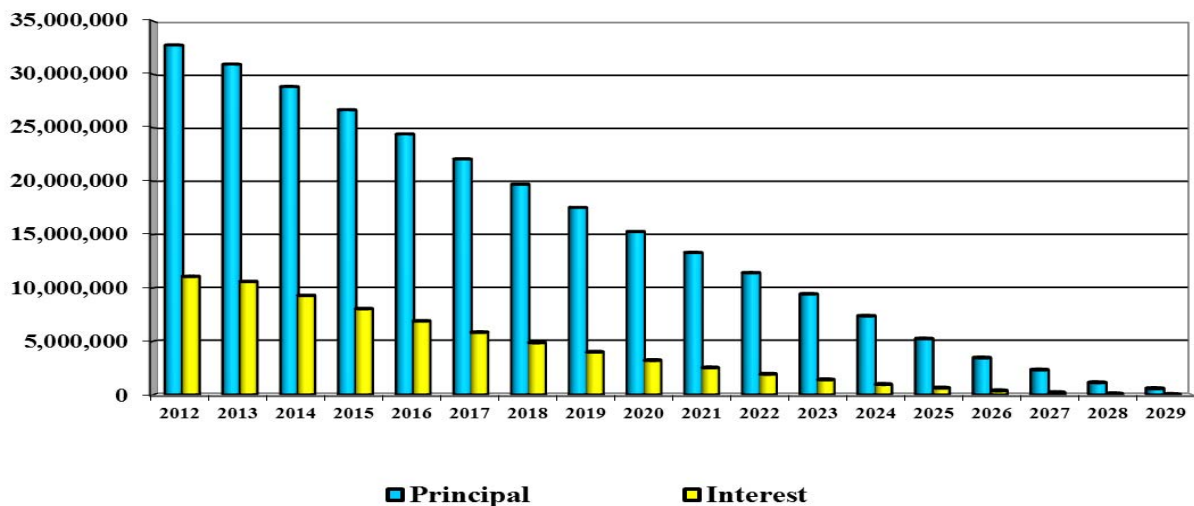
VILLAGE OF OSWEGO
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Summary of Debt Outstanding and Fiscal Year 2012-2013 Debt Service Requirements					
Debt Issuance Name	Original Issue	Principal		Interest Due 12/13	Total Due 12/13
		Outstanding as of May 1, 2012	Principal Due 12/13		
2004 (refund portion of 99 issue)	4,045,000	2,730,000	300,000	103,190	403,190
2004A (Town Center renovation)	3,300,000	150,000	150,000	93,272	243,272
2004B (Town Center)	2,500,000	110,000	110,000	71,753	181,753
2006A (Town Center & Village Hall)	9,970,000	7,975,000	450,000	349,575	799,575
2006B (Town Center)	1,585,000	1,085,000	100,000	46,481	146,481
2007A (Village Hall)	3,500,000	2,990,000	140,000	121,875	261,875
2007B (Douglas Road)	6,000,000	5,125,000	240,000	201,800	441,800
2009 (Douglas Road & Well #11)	9,015,000	8,505,000	280,000	388,125	668,125
2011 (Refunding Bonds 2004A & B)	4,055,000	4,055,000	20,000	125,014	145,014
Total Debt Service	43,970,000	32,725,000	1,790,000	1,501,085	3,291,085
1999 IEPA Loan #17-0783	907,735	287,487	51,221	10,944.61	62,165.36
2004 IEPA Loan #17-1445	1,346,766	957,230	60,100	26,600.27	86,700.69
	2,254,501	1,244,717	111,321	37,545	148,866
Total Debt and Loans	46,224,501	33,969,717	1,901,321	1,538,630	3,439,951

The Water and Sewer Fund is also responsible for repaying the IEPA loans. The principle and interest to be paid in FY 2012/2013 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 2011 EAV.

Total Future Debt Service Payments



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Future Debt Service Payments				
Fiscal Year	Principal	Interest	Total	Tax Rate*
2013	1,790,000	1,501,084	3,291,084	0.3934
2014	2,095,000	1,281,021	3,376,021	0.4036
2015	2,170,000	1,207,621	3,377,621	0.4038
2016	2,265,000	1,129,664	3,394,664	0.4058
2017	2,335,000	1,043,391	3,378,391	0.4039
2018	2,365,000	952,656	3,317,656	0.3966
2019	2,175,000	857,038	3,032,038	0.3625
2020	2,255,000	769,388	3,024,388	0.3615
2021	1,965,000	676,110	2,641,110	0.3157
2022	1,890,000	593,796	2,483,796	0.2969
2023	1,985,000	514,456	2,499,456	0.2988
2024	2,055,000	430,206	2,485,206	0.2971
2025	2,135,000	342,456	2,477,456	0.2962
2026	1,785,000	251,125	2,036,125	0.2434
2027	1,130,000	170,656	1,300,656	0.1555
2028	1,190,000	118,063	1,308,063	0.1564
2029	555,000	62,700	617,700	0.0738
2030	585,000	32,175	617,175	0.0738
	<u>32,725,000</u>	<u>11,933,607</u>	<u>44,658,607</u>	
**Tax Rate based on 2011 estimated EAV				836,511,749

The Village's total annual debt service requirements for the Village's nine bond issues decreased from the FY 2011/2012 amount of \$3.6 million to \$3.3 million for FY 2012/2013. 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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Budget Year Comparison Summary - All Funds

Fund	Fiscal Year 2012/2013 Revenues	Fiscal Year 2012/2013 Expenditures	Fiscal Year 2012/2013 Difference
<u>Major Governmental Funds</u>			
General Fund	\$14,624,185	\$14,347,851	\$276,334
Capital Improvement Fund	\$994,000	\$1,250,000	(\$256,000)
Debt Service Fund	\$1,825,582	\$1,824,882	\$700
Total Major Governmental Funds	\$17,443,767	\$17,422,733	\$21,034
<u>Non-Major Governmental Funds</u>			
Motor Fuel Tax Fund	\$819,000	\$462,500	\$356,500
Total Non Major Governmental Funds	\$819,000	\$462,500	\$356,500
<u>Proprietary Funds</u>			
Enterprise Funds			
Waterworks & Sewer Fund	\$6,161,762	\$8,449,566	(\$2,287,804)
Garbage Fund	\$2,263,200	\$2,300,050	(\$36,850)
Total Proprietary Funds	\$8,424,962	\$10,749,616	(\$2,324,654)
Total Operating Funds	\$26,687,729	\$28,634,849	(\$1,947,120)
<u>Non Operating Funds</u>			
<u>Fiduciary Funds</u>			
Police Officers' Pension Fund	\$1,650,000	\$507,675	\$1,142,325
Total Fiduciary Funds	\$1,650,000	\$507,675	\$1,142,325
Total Non Operating Funds	\$1,650,000	\$507,675	\$1,142,325
Total All Funds	\$28,337,729	\$29,142,524	(\$804,795)

VILLAGE OF OSWEGO
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FISCAL YEAR 2012/2013

FUND	Fiscal Year				
	Actual 2009/2010	Actual 2010/2011	Budget 2011/2012	Projected 2011/2012	Budget 2012/2013
GENERAL					
Beginning Fund Balance	\$5,415,383	\$5,621,546	\$4,526,873	\$4,526,873	\$5,446,645
Revenues	\$12,664,123	\$13,830,303	\$13,919,853	\$14,448,309	\$14,624,185
Expenditures	\$10,995,537	\$11,482,780	\$12,414,875	\$11,974,471	\$12,785,469
Change in Fund Balance	\$1,668,586	\$2,347,523	\$1,504,978	\$2,473,838	\$1,838,716
Other Financing Sources/(Uses)	(\$1,462,423)	(\$3,442,196)	(\$1,551,585)	(\$1,554,066)	(\$1,562,382)
Ending Fund Balance	\$5,621,546	\$4,526,873	\$4,480,267	\$5,446,645	\$5,722,979
MOTOR FUEL TAX					
Beginning Fund Balance	\$607,609	\$570,931	\$747,014	\$747,014	\$720,004
Revenues	\$1,032,336	\$911,987	\$705,000	\$1,005,490	\$819,000
Expenditures	\$1,069,014	\$735,904	\$702,500	\$1,032,500	\$462,500
Change in Fund Balance	(\$36,678)	\$176,083	\$2,500	(\$27,010)	\$356,500
Ending Fund Balance	\$570,931	\$747,014	\$749,514	\$720,004	\$1,076,504
DEBT SERVICE					
Beginning Fund Balance	\$15,167	\$14,763	\$14,502	\$14,502	\$15,633
Revenues	\$1,482,892	\$1,823,118	\$1,815,585	\$1,817,216	\$1,825,582
Expenditures	\$1,483,296	\$1,823,379	\$1,815,285	\$1,816,085	\$1,824,882
Change in Fund Balance	(\$404)	(\$261)	\$300	\$1,131	\$700
Ending Fund Balance	\$14,763	\$14,502	\$14,802	\$15,633	\$16,333
CAPITAL RESERVE FUND					
Beginning Fund Balance	\$543,887	(\$0)	(\$0)	(\$0)	(\$0)
Revenues	\$352,568	\$0	\$0	\$0	\$0
Expenditures	\$896,455	\$0	\$0	\$0	\$0
Change in Fund Balance	(\$543,887)	\$0	\$0	\$0	\$0
Other Financing Source/Use					
Ending Fund Balance	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)
CAPITAL IMPROVEMENT FUND					
Beginning Fund Balance	\$1,288,203	\$547,168	\$648,315	\$648,315	\$788,315
Revenues	\$2,821,910	\$344,860	\$121,000	\$340,000	\$994,000
Expenditures	\$3,562,945	\$243,713	\$240,000	\$200,000	\$1,250,000
Change in Fund Balance	(\$741,035)	\$101,147	(\$119,000)	\$140,000	(\$256,000)
Other Financing Source/Use					
Ending Fund Balance	\$547,168	\$648,315	\$529,315	\$788,315	\$532,315

VILLAGE OF OSWEGO
ANNUAL BUDGET
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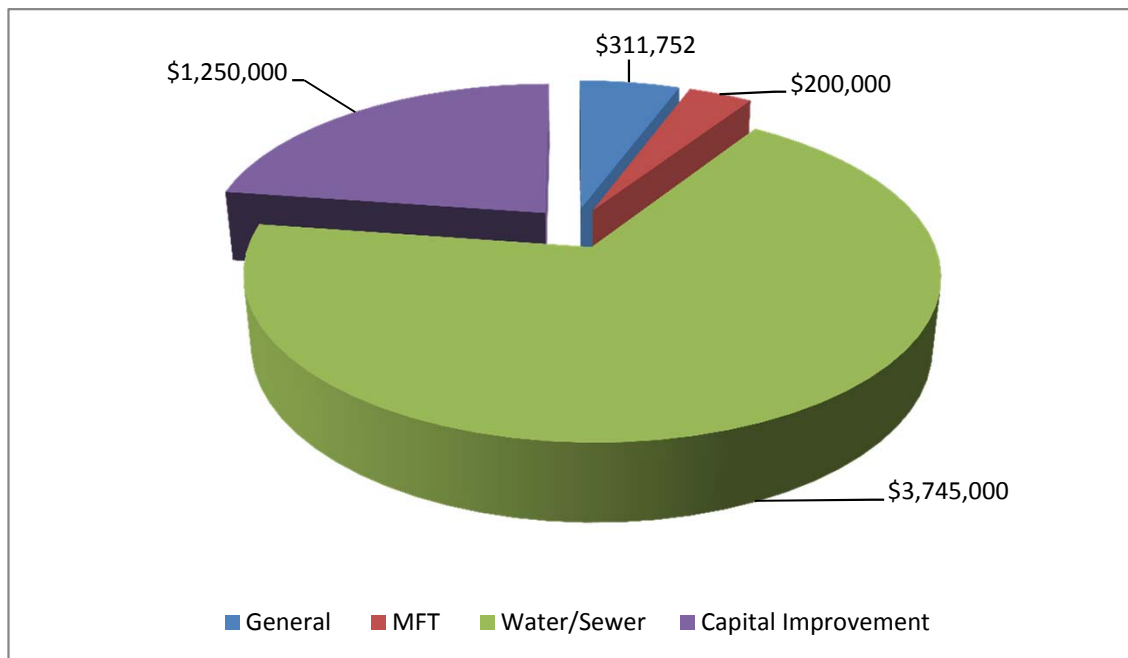
FUND	Fiscal Year				
	Actual 2009/2010	Actual 2010/2011	Budget 2011/2012	Projected 2011/2012	Budget 2012/2013
WATER & SEWER					
Unrestricted Net Assets	\$1,361,000	\$1,219,119	\$4,153,302	\$4,153,302	\$4,806,367
Revenues	\$5,470,564	\$5,838,015	\$5,598,368	\$6,314,169	\$6,161,762
Expenses	\$5,998,468	\$5,387,737	\$5,511,185	\$5,661,104	\$8,449,566
Change in Unrestricted Net Assets	(\$527,903)	\$450,278	\$87,183	\$653,065	(\$2,287,804)
Other Financing Source/Use	\$386,022	\$2,483,905	\$0	\$0	\$0
Unrestricted Net Assets	\$1,219,119	\$4,153,302	\$4,240,485	\$4,806,367	\$2,518,563
GARBAGE					
Unrestricted Net Assets	\$375,338	\$465,007	\$550,906	\$550,906	\$544,001
Revenues	\$2,084,867	\$2,174,370	\$2,277,700	\$2,243,200	\$2,263,200
Expenses	\$1,995,198	\$2,088,471	\$2,200,000	\$2,250,105	\$2,300,050
Change in Unrestricted Net Assets:	\$89,669	\$85,899	\$77,700	(\$6,905)	(\$36,850)
Unrestricted Net Assets	\$465,007	\$550,906	\$628,606	\$544,001	\$507,151
POLICE PENSION					
Net Assets held in Trust	\$7,990,525	\$10,528,231	\$13,027,637	\$13,027,637	\$14,182,637
Additions	\$2,884,590	\$2,868,784	\$1,630,000	\$1,630,000	\$1,650,000
Deductions	\$346,884	\$369,378	\$337,000	\$475,000	\$507,675
Change in Net Assets	\$2,537,706	\$2,499,406	\$1,293,000	\$1,155,000	\$1,142,325
Ending Fund Balance	\$10,528,231	\$13,027,637	\$14,320,637	\$14,182,637	\$15,324,962
SUB TOTAL OF FUNDS (Excludes Restricted Funds - MFT, Debt Service, Capital Reserve, and Pension)					
Beginning Fund Balance	\$8,439,924	\$7,852,840	\$9,879,396	\$9,879,396	\$11,585,328
Revenues	\$23,041,464	\$22,187,548	\$21,916,921	\$23,345,678	\$24,043,147
Expenditures	\$22,552,147	\$19,202,701	\$20,366,060	\$20,085,680	\$24,785,085
Change in Fund Balance	\$489,317	\$2,984,847	\$1,550,861	\$3,259,998	(\$741,938)
Other Financing Source/Use	(\$1,076,401)	(\$958,291)	(\$1,551,585)	(\$1,554,066)	(\$1,562,382)
Ending Fund Balance	\$7,852,840	\$9,879,396	\$9,878,672	\$11,585,328	\$9,281,008
TOTAL ALL FUNDS					
Beginning Fund Balance	\$17,597,112	\$18,966,765	\$23,668,549	\$23,668,549	\$26,503,602
Revenues	\$28,793,850	\$27,791,437	\$26,067,506	\$27,798,384	\$28,337,729
Expenditures	\$26,347,796	\$22,131,362	\$23,220,845	\$23,409,265	\$27,580,142
Change in Fund Balance	\$2,446,054	\$5,660,075	\$2,846,661	\$4,389,119	\$757,587
Other Financing Source/Use	(\$1,076,401)	(\$958,291)	(\$1,551,585)	(\$1,554,066)	(\$1,562,382)
Ending Fund Balance	\$18,966,765	\$23,668,549	\$24,963,625	\$26,503,602	\$25,698,807

VILLAGE OF OSWEGO
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Capital Improvement Summary-All Funds

Improvement Description	General Fund	Motor Fuel Tax Fund	Water/Sewer Fund	Capital Improvement Fund
Website redesign	\$20,000			
Vehicle purchase	\$267,877			
Annual road program		\$200,000		
System improvements			\$3,745,000	
Radio repeater frequency	\$23,875			
Water system improvements				\$1,250,000
TOTAL	\$311,752	\$200,000	\$3,745,000	\$1,250,000

Capital Improvement Projects By Fund



VILLAGE OF OSWEGO
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Capital Improvements Summary – All Funds

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 three 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 approved for Fiscal Year 2013 and department requests for subsequent fiscal years. The annual amounts range from the Fiscal Year 2013 amount of \$5.5 million to the Fiscal Year 2017 amount of \$3.5 million.

	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017
General Fund					
Corporate	\$20,000	\$48,000	\$1,000	\$1,000	\$1,000
Building and Zoning	\$0	\$0	\$0	\$0	\$0
Community Development	\$0	\$178,400	\$56,100	\$0	\$0
Road and Bridge	\$140,000	\$232,000	\$171,304	\$85,000	\$230,000
Police	\$211,112	\$315,535	\$109,700	\$214,740	\$300,900
Total General Fund:	\$371,112	\$773,935	\$338,104	\$300,740	\$531,900
Motor Fuel Tax Fund	\$200,000	\$500,000	\$500,000	\$500,000	\$500,000
Capital Improvement Fund	\$1,250,000	\$0	\$0	\$0	\$0
Water and Sewer Fund	\$3,710,000	\$3,510,000	\$160,000	\$50,000	\$2,510,000
Total All Funds:	\$5,531,112	\$4,783,935	\$998,104	\$850,740	\$3,541,900

The Village Board approved \$309,000 of the \$900,000 requested by departments for expenditure

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

in the General Fund. The requested items which were not approved were moved to one of the subsequent fiscal years. The detailed Capital Plan may be found in the Appendix section of this document.

General Fund

The total Fiscal Year 2013 Capital Outlay includes \$20,000 for the Village website redesign, \$125,607 for the replacement of four police vehicles, \$140,000 for the replacement of a Public Works vehicle and \$23,875 for a radio repeater frequency.

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. \$0.2 million is in the FY 2013 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 2013 is \$3.7 million. The budget contains \$10,000 for the continuance of the manhole relining program and \$3.7 million for the Route 71 Watermain relocation. Funding for both projects will be from existing Fund reserves.

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

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.

Capital Improvement Fund

A total amount of \$1.2 million is budgeted for Fiscal Year 2013. Grant revenue received in Fiscal Year 2012 and to be received in 2013 will be used to complete five projects. \$1 million will be used for completing an overlay of 5.5 miles on Wolf Road from Route 71 to Route 30; \$160,000 for the completion of the overlay of Minkler Road, installation of the Douglas Road barrier median and installation of a multi- use path on the entire length of Mill Road; and \$90,000 for two intersection improvements on U.S. Highway 30. The total costs of all these improvements are approximately \$2.1 million.

VILLAGE OF OSWEGO
ANNUAL BUDGET
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Impact of Capital Improvements on Operating Costs

The **General Fund** impact of the capital outlay should all be favorable to continued operating costs. The website redesign will have all new features for residents to do more electronically and access frequent information they presently must call to get or visit Village Hall in person. Cost reductions will be realized as staff will be able to concentrate on other tasks as phone calls and in person visits will be reduced. The purchase of four new police vehicles will definitely reduce repair costs on the current over used vehicles in the fleet. The Village desires to get back to an annual replacement program to realize savings in the long term on repair costs of the fleet. The public works vehicle will allow the department to utilize another vehicle as the vehicle being replaced has been out of service. The new replacement will allow other vehicles to remain in service longer due to less usage. The radio repeater frequency will allow the Village to cancel a \$5,300 annual cost of rental for a local tower repeater and switch the Public Works radios to the new repeater. Long term cost savings will be realized.

The **Motor Fuel Tax Fund** revenues have been utilized to rehabilitate roadways on an annual basis. This revenue can only be used for this specific purpose so there is no impact to the operating funds. If this revenue was not received, then the impact would be felt by the Village's General Fund as funding would have to be diverted from other programs to continue the roadway improvements.

The **Water and Sewer Fund** watermain relocation has a direct impact to the operating costs of this Fund. The relocation predicated from the State of Illinois widening the roadway is causing the Village to spend \$3.7 million from the Water and Sewer Fund reserves. These funds would have been used to continue upgrading the meter reading system, complete other system improvements or keep water rates from increasing. Water rates may have to be increased to recoup the costs of this relocation project.

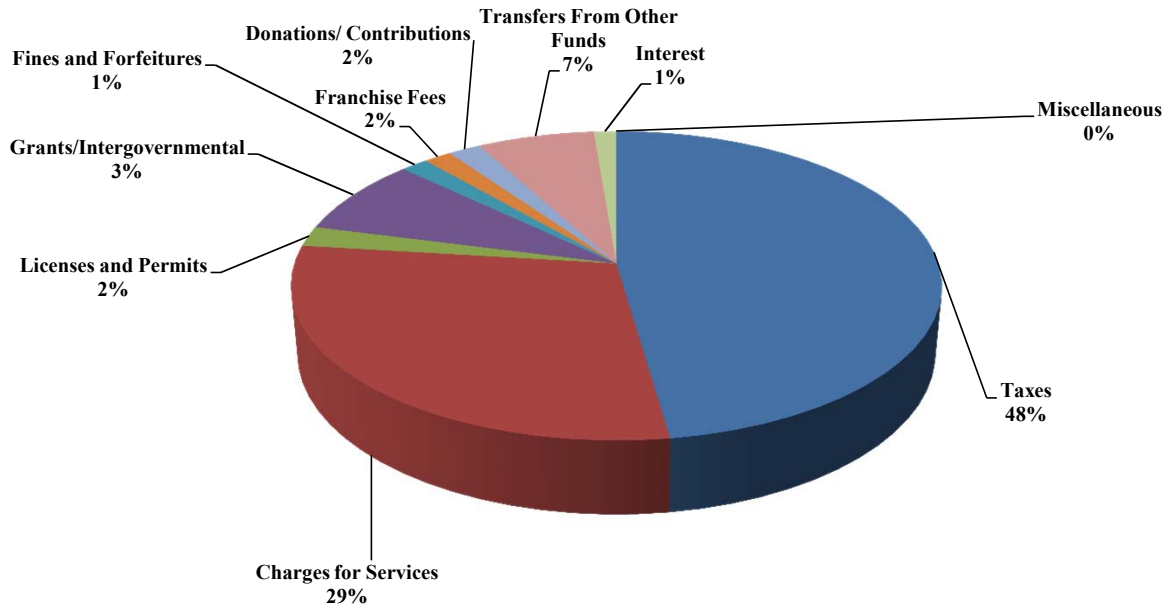
The **Capital Improvement Fund** projects would have little impact on operating costs as without the grant revenue these projects would not be completed until the Village could fund them. Repair and maintenance costs on the roadways would increase if the overlays were delayed. The General Fund would have to pay for the intersection improvements from existing funds and the Douglas road barrier median and multi-use path would not be completed. Funding for these projects would have to be found by reducing expenditures in other areas of the budget.

VILLAGE OF OSWEGO
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REVENUES BY SOURCE - ALL FUNDS

REVENUES	FY 10/11 ACTUAL	FY 11/12 BUDGET	FY 11/12 ESTIMATED	FY 12/13 BUDGET	CHANGE FY 11 BUDGET vs FY 12 BUDGET
Taxes	12,786,382	12,945,602	13,458,555	13,521,000	4.44%
Charges for Services	8,055,180	8,072,468	8,624,775	8,270,850	2.46%
Licenses and Permits	539,966	603,400	589,060	595,250	-1.35%
Grants/Intergovernmental	1,246,893	914,000	1,363,026	2,270,000	148.36%
Fines and Forfeitures	498,430	458,520	424,070	439,550	-4.14%
Franchise Fees	388,093	359,000	418,400	450,400	25.46%
Donations/ Contributions	749,086	552,381	532,540	527,906	-4.43%
Transfers From Other Funds	3,704,696	1,814,085	1,816,566	1,897,573	4.60%
Interest	1,564,487	337,000	350,150	354,700	5.25%
Miscellaneous	141,224	11,050	221,242	10,500	-4.98%
TOTAL REVENUE	29,674,437	26,067,506	27,798,384	28,337,729	8.71%

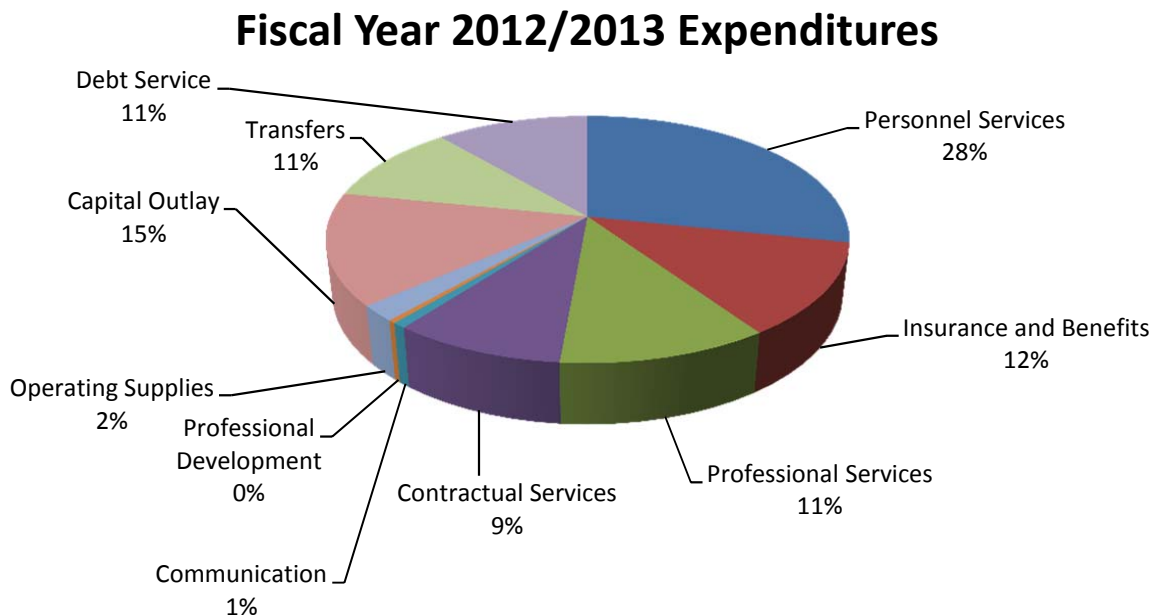
Fiscal Year 2012 - 2013 Revenues



VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

EXPENDITURES BY TYPE - ALL FUNDS

EXPENDITURES	FY 10/11 ACTUAL	FY 11/12 BUDGET	FY 11/12 ESTIMATED	FY 12/13 BUDGET	CHANGE FY 12 BUDGET vs FY 13 BUDGET
Personnel Services	7,549,349	7,945,169	7,726,748	8,257,858	3.94%
Insurance and Benefits	3,282,704	3,414,549	3,318,567	3,525,144	3.24%
Professional Services	2,953,273	2,966,030	3,058,610	3,197,478	7.80%
Contractual Services	2,699,221	2,736,833	2,922,507	2,623,715	-4.13%
Communication	147,041	231,415	172,708	210,146	-9.19%
Professional Development	59,574	115,175	97,650	111,690	-3.03%
Operating Supplies	447,682	620,970	585,454	600,285	-3.33%
Capital Outlay	930,876	1,174,650	1,510,968	4,256,752	262.38%
Transfers	3,704,696	1,814,085	1,816,566	3,074,882	69.50%
Debt Service	3,799,142	3,753,554	3,753,553	3,284,574	-12.49%
TOTAL EXPENSES	25,573,558	24,772,430	24,963,331	29,142,524	17.64%



VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

REVENUES - ALL FUNDS

FUND	FY 10/11 ACTUAL	FY 11/12 BUDGET	FY 11/12 ESTIMATED	FY 12/13 BUDGET	CHANGE FY 12 BUDGET vs FY 13 BUDGET
General	13,830,303	13,919,853	14,448,309	14,624,185	5.06%
Motor Fuel Tax	911,987	705,000	1,005,490	819,000	16.17%
Debt Service	1,823,118	1,815,585	1,817,216	1,825,582	0.55%
Capital Improvement	344,860	121,000	340,000	994,000	721.49%
Water and Sewer	7,721,015	5,598,368	6,314,169	6,161,762	10.06%
Garbage Collection	2,174,370	2,277,700	2,243,200	2,263,200	-0.64%
Police Pension	2,868,784	1,630,000	1,630,000	1,650,000	1.23%
TOTAL REVENUES	29,674,437	26,067,506	27,798,384	28,337,729	8.71%

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

Budget to budget comparisons:

The Motor Fuel Tax Fund revenue is up 16% due to State allotments increasing more than expected year over year and an increase in the High Growth Cities amount distributed to the Village because of the 2010 census.

The Capital Improvement Fund revenue is up 720% because of the grant awards received in fiscal year 2012.

The Water & Sewer Fund revenue is up 10% due to increased development fees .

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

EXPENDITURES - ALL FUNDS

FUND	FY 10/11 ACTUAL	FY 11/12 BUDGET	FY 11/12 ESTIMATED	FY 12/13 BUDGET	CHANGE FY 12 BUDGET vs FY 13 BUDGET
General	14,924,976	13,966,460	13,528,537	14,347,851	2.73%
Motor Fuel Tax	735,904	702,500	1,032,500	462,500	-34.16%
Debt Service	1,823,379	1,815,285	1,816,085	1,824,882	0.53%
Capital Improvement	243,713	240,000	200,000	1,250,000	420.83%
Water and Sewer	5,387,737	5,511,185	5,661,104	8,449,566	53.32%
Garbage Collection	2,088,471	2,200,000	2,250,105	2,300,050	4.55%
Police Pension	369,378	337,000	475,000	507,675	50.65%
TOTAL EXPENSES	25,573,558	24,772,430	24,963,331	29,142,524	17.64%

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

Budget to budget comparisons:

The Motor Fuel Tax Fund expenditures have decreased 34% because of grant revenue received and awarded for road improvements. The grant proceeds will be used to complete road improvements generally paid from MFT monies.

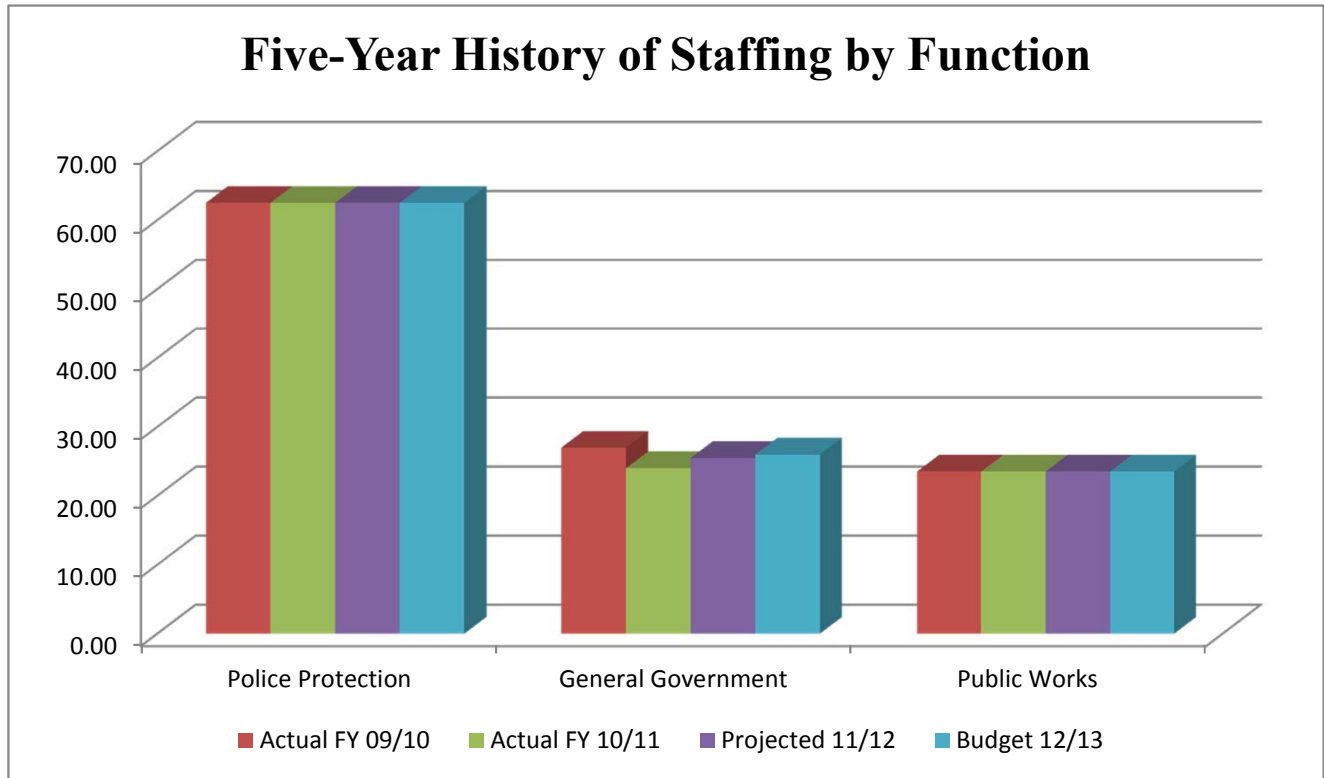
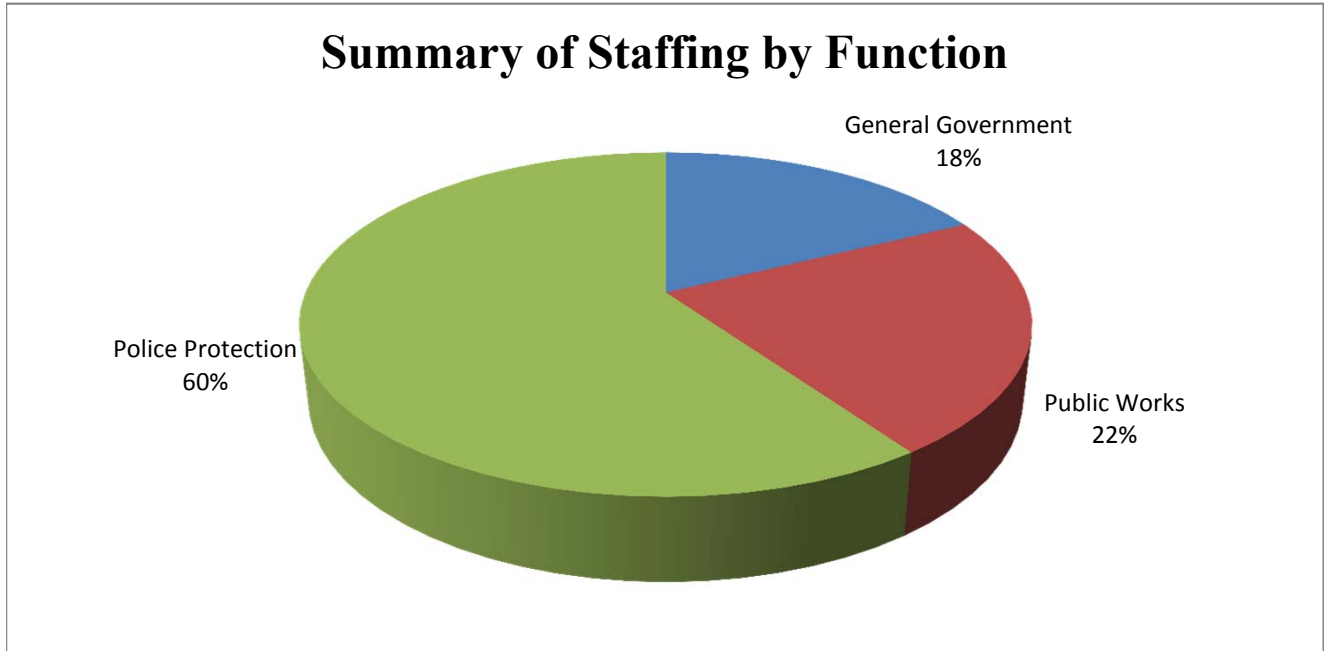
The Capital Improvement Fund expenditures are up 421% because of road improvements being funded through grant money awarded. This Fund is completing the annual roadway improvements usually completed in the Motor Fuel Tax Fund.

The Water & Sewer Fund expenses have increased 53% due to the \$3.7 Route 71 watermain relocation project included in the budget.

The Police Pension Fund expenses have increased 51% because of two more retirements during the current fiscal year causing benefit payments to increase.

VILLAGE OF OSWEGO
 ANNUAL BUDGET
 FISCAL YEAR 2012/2013

Summary/History of Staffing by Function



VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

Summary of Staffing by Full-Time Equivalents (FTE)

	Actual FY 09/10	Actual FY 10/11	Budget FY 11/12	Projected FY 11/12	Budget FY 12/13
<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	0.50	0.50	0.50
Total	3.00	3.00	2.50	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	0.50	0.50	0.50
Resident Service Manager	1.00	0.00	0.00	0.00	0.00
Administrative Assistant	1.00	1.00	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
Total	6.00	5.00	3.50	3.50	3.50
<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
Building Inspector	1.00	1.00	1.00	1.00	1.00
Plumbing Inspector	1.00	1.00	1.00	1.00	1.00
Code Enforcement Officer	1.00	1.00	1.00	1.00	1.00
Permit Coordinator	1.00	1.00	1.00	1.00	1.00
Project Coordinator	1.00	0.00	0.00	0.00	0.00
Administrative Assistant	0.00	0.00	1.00	1.00	1.00
Total	7.00	6.00	7.00	7.00	7.00
<u>Community Development</u>					
Community Development Director	1.00	1.00	1.00	1.00	1.00
Project Coordinator	1.00	1.00	1.00	1.00	1.00
Staff Planner	2.00	1.00	1.00	1.00	1.00
Mapping Technician/Technology	1.00	1.00	1.00	1.00	1.00
Total	5.00	4.00	4.00	4.00	4.00
<u>Community Relations</u>					
Community Relations Coordinator	1.00	1.00	1.00	1.00	1.00
Visitors' Bureau Assistant & Grant Writer	0.00	0.00	0.00	0.50	1.00
Total	1.00	1.00	1.00	1.50	2.00
<u>Economic Development</u>					
Economic Development Director	0.00	0.00	0.00	1.00	1.00
Total	0.00	0.00	0.00	1.00	1.00

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

Summary of Staffing by Full-Time Equivalents (FTE)

	Actual FY 09/10	Actual FY 10/11	Budget FY 11/12	Projected FY 11/12	Budget FY 12/13
<u>Finance</u>					
Finance Director	1.00	1.00	1.00	1.00	1.00
Assistant Finance Director	1.00	1.00	1.00	1.00	1.00
Staff Accountant	1.00	1.00	1.00	1.00	1.00
Finance Assistant/AP	1.00	1.00	1.00	1.00	1.00
Utility Billing Coordinator	1.00	1.00	1.00	1.00	1.00
Reception/cashier	0.00	0.00	1.00	1.00	1.00
Total	5.00	5.00	6.00	6.00	6.00
<u>Police Department</u>					
Chief of Police	1.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Captain	3.00	3.00	3.00	3.00	3.00
Sergeants	8.00	8.00	8.00	8.00	8.00
Patrol Officers	37.00	37.00	37.00	37.00	37.00
Community Service Officers	3.00	3.00	3.00	3.00	3.00
Administrative Assistants	2.00	2.00	2.00	2.00	1.00
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	6.00
Police Cadet	0.50	0.50	0.50	0.50	0.50
Police Department Grand Total	62.50	62.50	62.50	62.50	62.50
Sworn Personnel	49.00	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
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	8.00	8.00	8.00	8.00	10.00
Technicians II	5.00	5.00	5.00	5.00	3.00
Total	23.50	23.50	23.50	23.50	23.50

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

Summary of Staffing by Full-Time Equivalents (FTE)

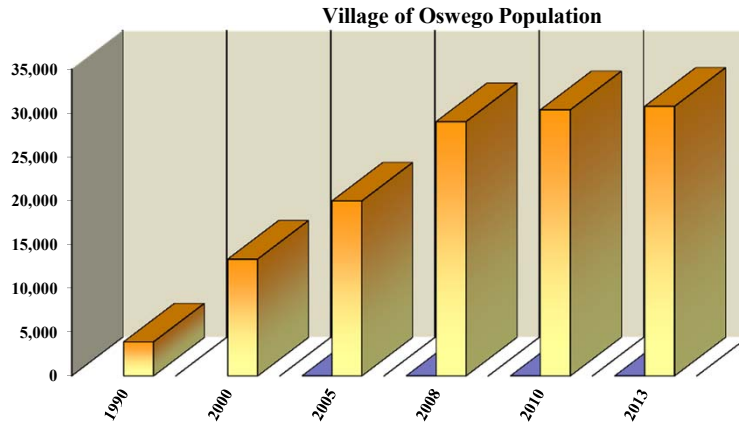
	Actual FY 09/10	Actual FY 10/11	Budget FY 11/12	Projected FY 11/12	Budget FY 12/13
<u>Village Summary</u>					
Village President, Trustees, Clerk's Depart	3.00	3.00	2.50	2.50	2.50
Corporate	6.00	5.00	3.50	3.50	3.50
Building and Zoning	7.00	6.00	7.00	7.00	7.00
Community Development	5.00	4.00	4.00	4.00	4.00
Community Relations	1.00	1.00	1.00	1.50	2.00
Economic Development	0.00	0.00	0.00	1.00	1.00
Finance	5.00	5.00	6.00	6.00	6.00
Police Department	62.50	62.50	62.50	62.50	62.50
Public Works Department	23.50	23.50	23.50	23.50	23.50
Total Village Full-Time Equivalent Positions	113.00	110.00	110.00	111.50	112.00
<u>Reconciliation of FTE's to Number of Employees</u>					
Total Full-Time Employees					
Village President, Trustees, Clerk's Depart	3.00	3.00	2.50	2.50	2.50
Corporate	13.00	5.00	3.50	3.50	3.50
Building and Zoning	12.00	6.00	7.00	7.00	7.00
Community Development	6.00	4.00	4.00	4.00	4.00
Community Relations	0.00	1.00	1.00	1.00	2.00
Economic Development	0.00	0.00	0.00	1.00	1.00
Finance	0.00	5.00	6.00	6.00	6.00
Police Department	64.00	59.00	59.00	59.00	59.00
Public Works Department	26.00	23.00	23.00	23.00	23.00
Total Full-Time Employees	124.00	106.00	106.00	107.00	108.00
Total Part-Time Employees					
Corporate	2.00	0.00	0.00	0.00	0.00
Community Relations	0.00	0.00	0.00	1.00	0.00
Police Department	8.00	7.00	7.00	7.00	7.00
Public Works Department	2.00	1.00	1.00	1.00	1.00
Total Part-Time Employees	12.00	8.00	8.00	9.00	8.00
(Equates to Full-Time Equivalents)	6.00	4.00	4.00	4.50	4.00
Total Staffing by Full-Time Equivalents	130.00	110.00	110.00	111.50	112.00

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**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013**

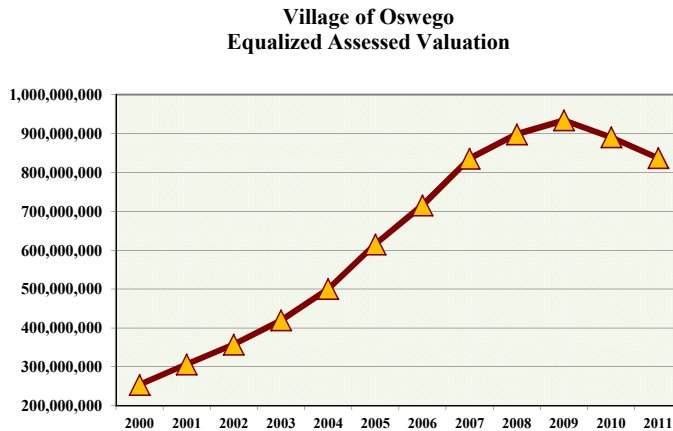
TRENDS

<u>Year</u>	<u>Population</u>
1990	3,876
2000	13,326
2005 *	19,956
2008 *	29,012
2010 **	30,355
2013 ***	30,750
* Special Census	
**2010 Census	
***Projected	



Over the past 22 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>
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
2011	836,511,749



The Village of Oswego's total property Equalized Assessed Valuation (EAV) increased at an average rate of 15.8% between 2000 and 2009 before declining in 2010 by 4.3% because of the housing downturn and mortgage crisis. Calendar 2011 saw another decrease in EAV of 6%. Tax levy year 2005 was the largest single year increase of 23%. 2012 should be another decrease in EAV unless the housing market rebounds in 2012.

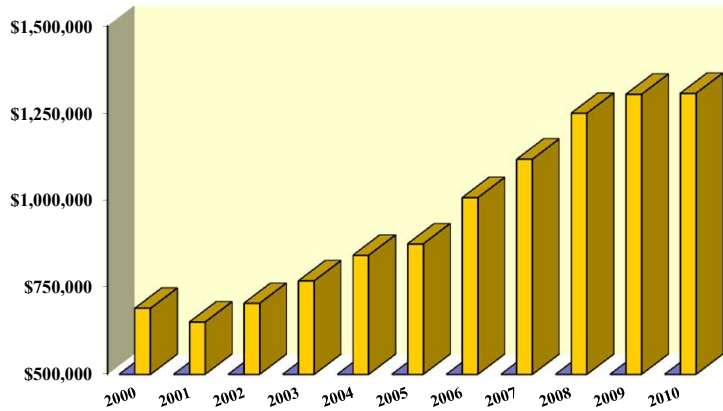
**VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013**

TRENDS

Total Village Property Tax Collections

<u>Levy Year</u>	<u>Property Tax Collections</u>	<u>% Change</u>
2000	\$ 689,169	
2001	\$ 649,758	-5.72%
2002	\$ 703,740	8.31%
2003	\$ 768,041	9.14%
2004	\$ 841,620	9.58%
2005	\$ 874,217	3.87%
2006	\$ 1,006,551	15.14%
2007	\$ 1,117,007	10.97%
2008	\$ 1,249,136	11.83%
2009	\$ 1,303,052	4.32%
2010	\$ 1,306,074	0.23%

**Village of Oswego
Property Tax Collections**

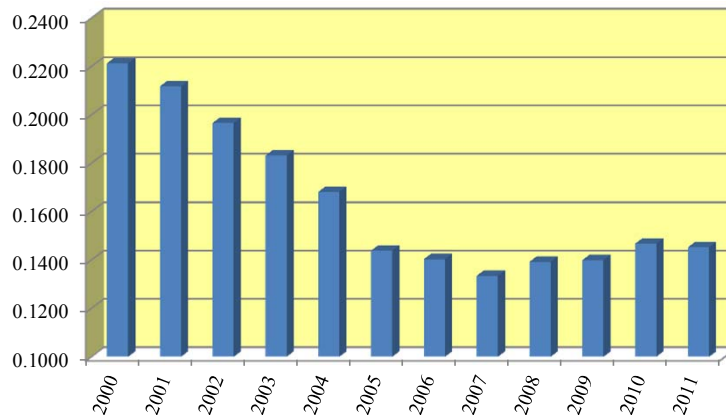


The Village's property tax collection consists of taxes levied for general corporate use, municipal employee's pensions, and police officers pensions. Collections for levy year 2006 increased 15% compared to the 2005 levy collections because of increased levy amounts for pensions and operating costs. Collections from the 2007 and 2008 levy also increased to provide funding for increased pension costs and operations. The 2009 levy collections increased 4% to assist in covering pension costs. The 2010 levy increased slightly from the 2009 levy as the Village Board held the line on tax increases.

Total Village Property Tax Rate

<u>Levy Year</u>	<u>Tax Rate</u>	<u>% Change</u>
2000	0.2214	
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%
2011	** 0.1453	-1.02%

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 services, and street and sanitation. Prior to fiscal year, property taxes were used to support general operations. The 2011 tax levy will be used to support a portion of the Village's pension costs.

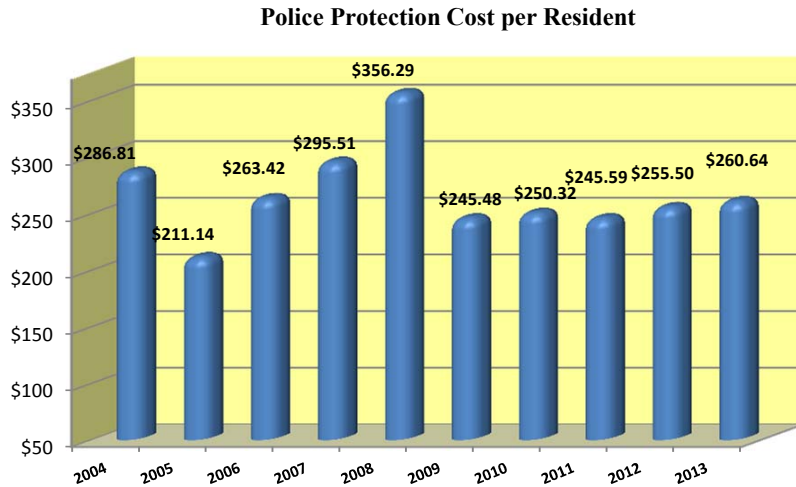
VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

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	\$7,454,940	245.59
2012 *	\$7,792,655	255.50
2013 *	\$8,014,824	260.64

* projected

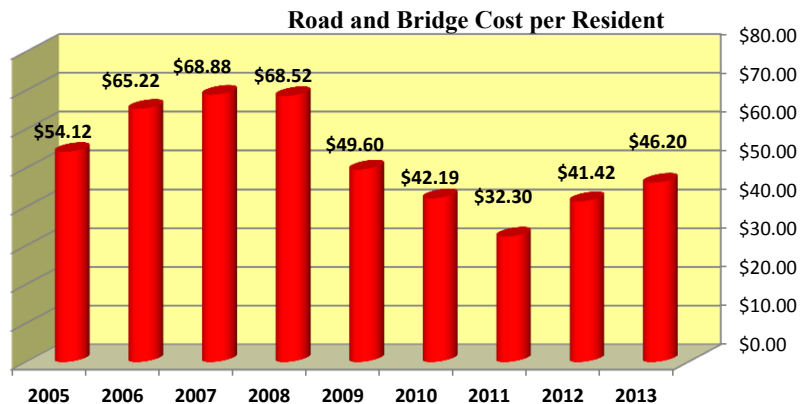


The police protection costs per resident increased \$141 from FY 07 to FY 08 due to the department expenditures increasing a total of \$1,660,389 across all expenditure categories. The Village's population was certified at 29,012 (an increase of 9,056) in 2009 and is the reason per resident costs declined in FY 09. Per resident costs are budgeted to increase \$1.93 for Fiscal Year 12/13 because of increased personnel costs.

Road and Bridge Service Costs

<u>Fiscal Year</u>	<u>Operating Cost</u>	<u>Resident Cost</u>
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	\$980,614	32.30
2012 *	\$1,263,194	41.42
2013 *	\$1,420,545	46.20

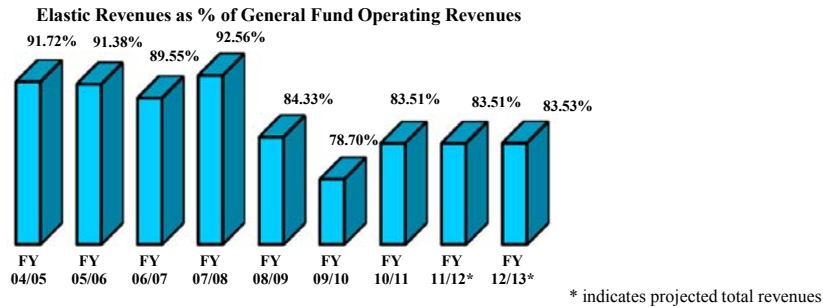
* projected



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 \$42.37 per resident because of capital outlay expenditures for new equipment. Fiscal year 2013 per resident costs are budgeted to increase slightly due to salary reductions and no capital expenditures included within the budget.

VILLAGE OF OSWEGO ANNUAL BUDGET FISCAL YEAR 2012/2013

TRENDS



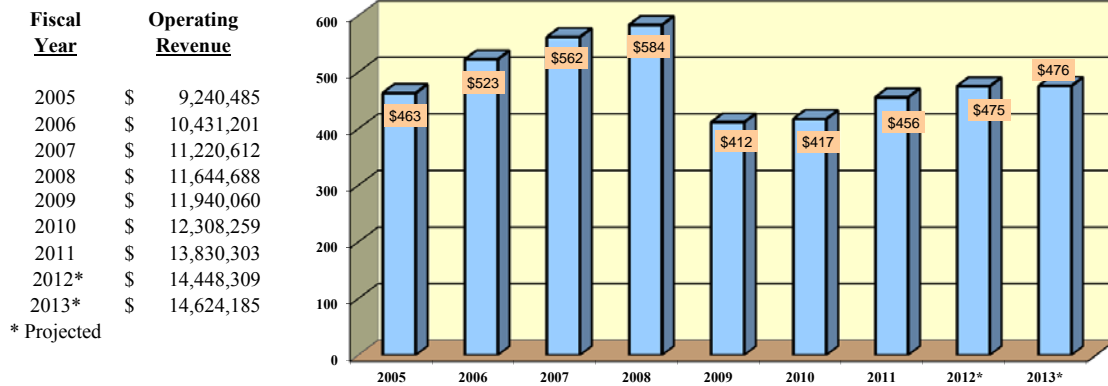
Indicator Description

Elastic revenues are very responsive to changes in the economy. The general fund revenues considered to be elastic include: sales and use taxes, municipal utility taxes, licenses and permits, interest on investments and income taxes. The property tax is an example of a non-elastic revenue. During strong economic conditions, elastic tax revenues will parallel business growth providing increases in existing revenue sources. A balance between elastic and inelastic revenues alleviates the effects of economic growth or decline. During inflation, it is desirable to have a high percentage of elastic revenues because inflation 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



Indicator Description

The graph above displays general fund operating revenue per resident. 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 increased annually as the population increased through fiscal year 2008. Fiscal year 2009 per resident cost decreased dramatically because of the special census population of 29,012 being certified. The Village implemented a new Home Rule Sales tax in FY 2011 which assisted in sustaining the annual increase in per resident revenue. The projection for FY 2013 is for a slight increase in per resident revenues due to a increase in State shared revenues.

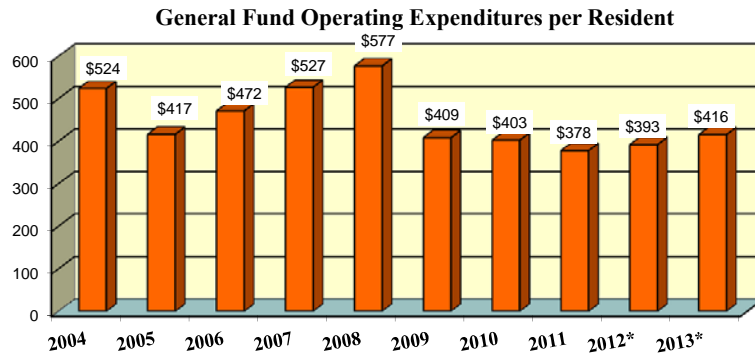
VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

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	\$ 11,855,125
2010	\$ 11,885,605
2011	\$ 11,482,780
2012*	\$ 11,974,471
2013*	\$ 12,785,469

* Projected

Expenditures do not include Capit



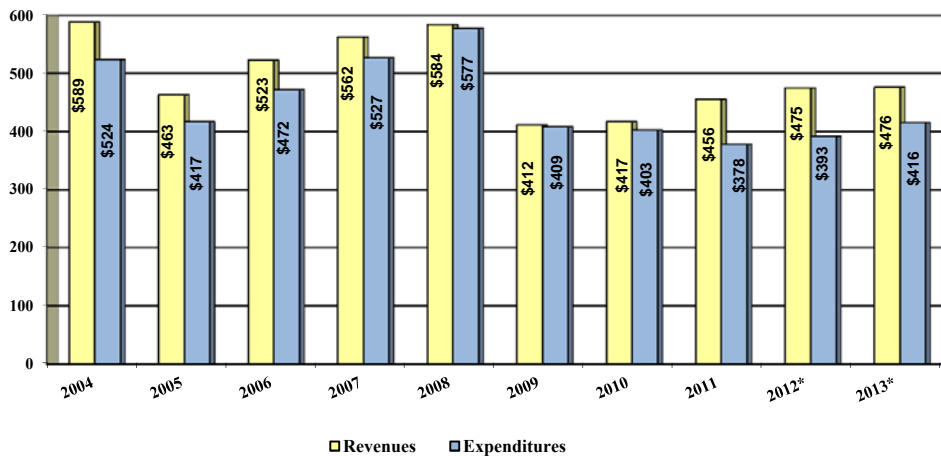
Indicator Description

The graph shows operating expenditures for the general fund per Village of Oswego resident. 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 to sustain operations. If expenditures remain constant and population increases, the expenditure cost per resident will decline which could suggest the current level of expenditures will not be sufficient to provide the same level of services to the residents.

Trend Analysis

As shown in the graph above, operating expenditures per resident peaked in FY 2008 at \$577/resident. The economic downturn in 2009 was the beginning of expenditure reductions by the Village through eliminating personnel and operating cost reductions. Expenditures per resident are increasing annually as the costs of providing current services continues to increase.

Comparison of General Fund Revenue & Expenditures per Resident



General fund revenues per resident have always exceeded expenditures per resident establishing reserve funds for the Village. In FY 2009, per resident revenues exceeded per resident expenditures by only \$3. Spending reductions have allowed the spread to widen from 2010 to 2012 with the 2013 budget narrowing the spread to \$70.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

Major Revenue Sources

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

State shared sales tax revenue is the largest single source of revenue for the Village. Sales tax revenue has increased annually since FY 2003 peaking in FY 2008 before declining 5% due to the economic downturn in FY 2009. This revenue source has stabilized over the past three years at approximately \$5.0 million.

Water & sewer revenues account for the second largest source of Village revenues. The population increase over the past ten years has seen these revenues increase annually. Rate increases have also been a factor in the increased revenues which must generate sufficient income to support the expenses of the Waterworks and Sewerage System. The Fiscal Year 2013 budget estimates this revenue at \$4.9 million.

Income tax revenues are the third major revenue source for the Village. 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 2011 when it declined slightly. Fiscal Year 2013 estimates \$2.4 million will be received. 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. Over the past twelve months, the State has been delaying distributions to governmental entities and on average is five months in arrears.

Garbage Collection revenue is the fourth largest generator of revenue. This revenue is used to pay the disposal costs of garbage collection contracted through a third party. The Village bills the residents and collects the revenue through the utility billing process. The Fiscal Year 2013 Budget estimates the revenue at \$2.2 million.

The Home Rule sales tax revenue is the fifth largest revenue source for the Village. The Village implemented a 0.50% home rule sale tax rate in July, 2010. Fiscal Year 2012 was the first year of twelve monthly receipts totaling \$1.7 million. This revenue source mirrors the State shared sales tax revenue and is collected by the State and remitted to the Village.

Property tax revenue is the sixth largest source of revenue for the Village and does not fluctuate due to the overall performance of the local and state economy. The Village annually determines how much in property tax revenue will be received from the property owners by levying a total dollar amount each December. The revenue is used to pay for the pension costs of the Police Officer's Pension Fund and the Illinois Municipal Retirement Fund (all non-police employees) with any remaining funds used for general operations. For Fiscal Year 2013, the

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

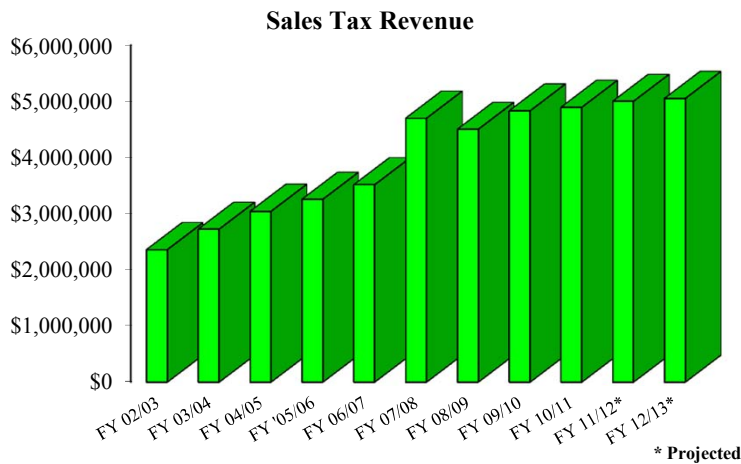
entire property tax levy will be used to pay the costs of the two pension systems with no money left to support general operations.

Utility tax revenue is the seventh largest revenue source for the Village. The Village taxes the use of three utilities: natural gas, electricity, and telecommunications. Telecommunications tax revenues have declined for the past two fiscal years and are budgeted to stay at \$1.0 million for Fiscal Year 2013. The gas and electric utility taxes are expected to generate \$1.0 million in Fiscal Year 2013.

Motor Fuel Tax revenues are another major source of revenue for the Village. This revenue is dedicated to paying the costs of roadway infrastructure repairs completed within the Village. The revenue is distributed to the Village from the State of Illinois tax on gasoline and petroleum products on a per capita basis. The revenue has increased as the Village's population has increased. Fiscal Year 2013 estimates \$0.8 million will be received.

**VILLAGE OF OSWEGO
ANNUAL BUDGET
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General Fund



<u>Fiscal Year</u>	<u>Sales Tax Revenue</u>	<u>Percent Change</u>
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	4,892,537	1.3%
2011/12*	5,000,000	2.2%
2012/13*	5,050,000	1.0%

*Projected

Description

The Village of Oswego receives from the State of Illinois, 16% of the 6.25% State sales tax on general merchandise (1% of gross sales). In addition, the Village also receives 100% of the 1.00% State sales tax on food and qualifying drugs (also 1% of gross sales). The tax money that the Village receives is based on actual sales made within the Village corporate limits. Kendall county has also implemented an additional sales tax rate of 1.0% on sales within the Village. The current total sales tax rate for the Village is 7.25%.

Analysis and Trends

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

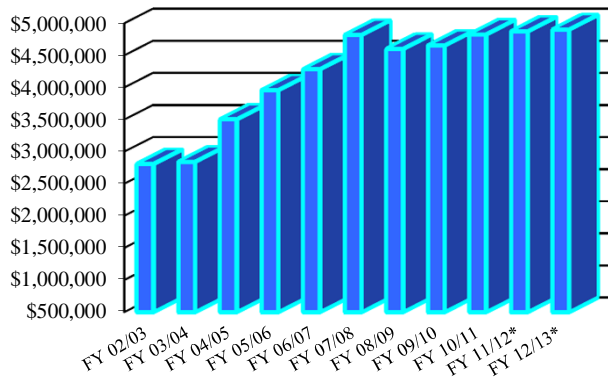
Sales Tax Revenue By Type of Business (Calendar Year)										
Category	2007		2008		2009		2010		2011	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
General Merchandise	835,823	19.10%	1,026,304	22.30%	1,017,002	21.60%	1,044,682	21.70%	897,868	21.70%
Food	626,897	14.30%	469,987	10.20%	608,638	13.00%	561,369	11.60%	520,995	11.60%
Drinking & Eating Places	388,960	8.90%	418,317	9.10%	543,990	11.60%	538,906	11.20%	566,591	11.20%
Apparel	182,697	4.20%	203,385	4.40%	200,655	4.30%	225,374	4.70%	379,146	4.70%
Furniture & Fixtures	251,549	5.70%	310,674	6.80%	260,491	5.50%	267,536	5.50%	266,894	5.50%
Lumber, Bldg, Hardware	433,350	9.90%	366,169	8.00%	302,034	6.40%	313,492	6.50%	281,290	6.50%
Auto & Filling Stations	869,332	19.80%	1,033,223	22.50%	1,004,753	21.40%	1,113,413	23.10%	1,309,893	23.10%
Drugs & Misc Retail	469,358	10.70%	489,005	10.60%	501,300	10.70%	550,689	11.40%	578,602	11.40%
Agriculture & All Others	305,607	7.00%	258,909	5.60%	184,054	3.90%	132,674	2.80%	186,966	2.80%
Manufacturers	20,973	0.50%	24,764	0.50%	76,516	1.60%	74,224	1.50%	23,368	1.50%
Total	4,384,546	100.00%	4,600,737	100.00%	4,699,432	100.00%	4,822,359	100.00%	5,011,615	100.00%

VILLAGE OF OSWEGO
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Water and Sewer Fund

Water & Sewer Revenue

Charges for Service Revenue

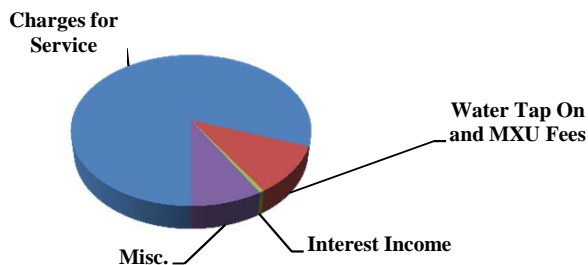


<u>Fiscal Year</u>	<u>Charges for Service</u>	<u>Percent Change</u>
2002/03	2,806,003	
2003/04	2,840,290	1.2%
2004/05	3,501,031	23.3%
2005/06	3,955,995	13.0%
2006/07	4,282,511	8.3%
2007/08	4,817,086	12.5%
2008/09	4,598,924	-4.5%
2009/10	4,651,735	1.1%
2010/11	4,823,918	3.7%
2011/12 *	4,871,000	1.0%
2012/13 *	4,901,000	0.6%

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 12/13
Revenues by Source**



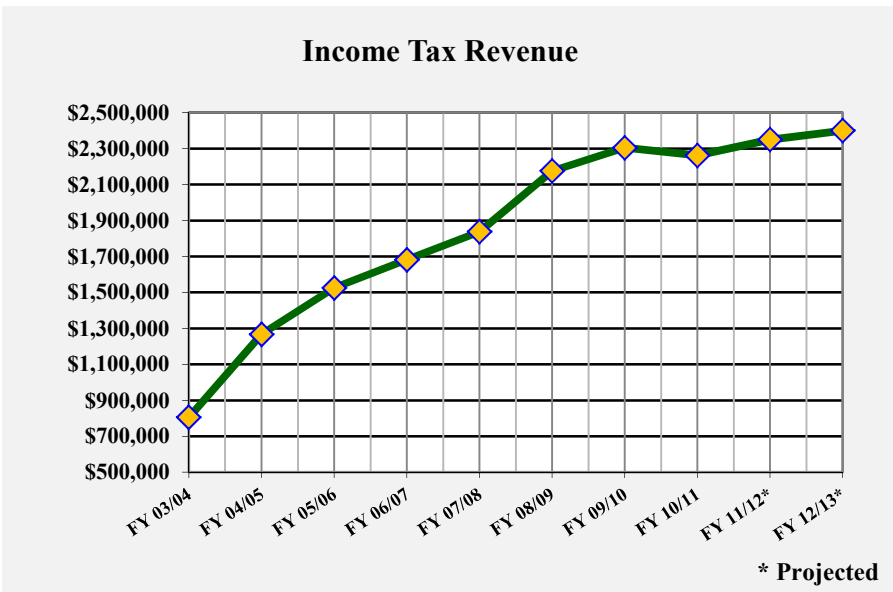
Analysis and Trends

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 increased 3.7% due to a rate increase of \$0.20 beginning in July 2010. 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.

VILLAGE OF OSWEGO
ANNUAL BUDGET
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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	2,261,968	-1.8%
2011/12*	2,350,000	3.9%
2012/13*	2,400,000	2.1%

*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.

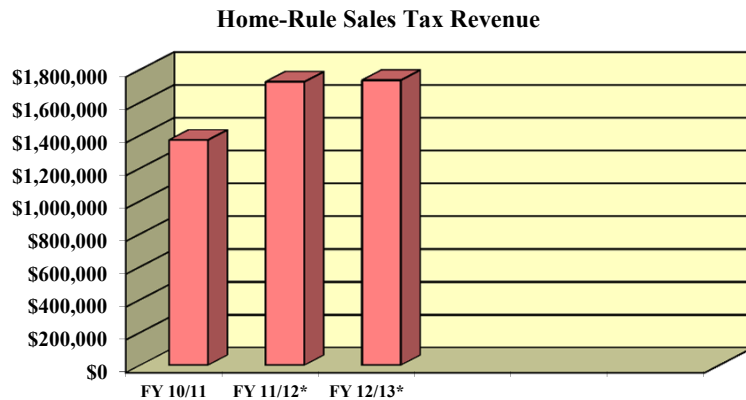
Analysis and Trends

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 1.8% due to the economic downturn and high unemployment within the State. This revenue source increased 3.9% in fiscal year 2012 and is expected to increase another 2.1% in fiscal year 2013.

VILLAGE OF OSWEGO
ANNUAL BUDGET
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General Fund

Local "Home Rule" Sales Tax Revenue



<u>Fiscal Year</u>	<u>Home Rule Sales Tax Revenue</u>	<u>Percent Change</u>
2010/11	1,370,811	
2011/12*	1,725,000	25.8%
2012/13*	1,735,000	0.6%

*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 received and accrued only 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

This revenue source will trend similarly to the general sale tax revenue. Fiscal Year 2012 full year receipts are projected to be \$1.7 million. Estimates for Fiscal Year 2013 show a modest increase. The table below is presented to distinguish the sources of total 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 "Auto & Filling Stations" for calendar year 2011.

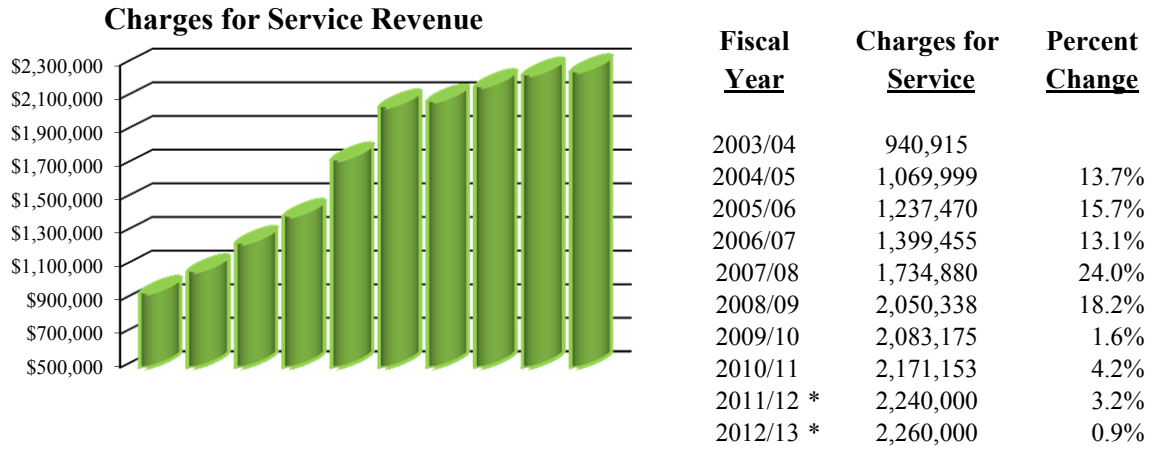
Home Rule Sales Tax Revenue By Type of Business (Calendar Year)										
Category	2010		2011		2012		2013		2014	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
General Merchandise	200,098	23.1%	317,148	18.6%						
Food	61,378	7.1%	109,599	6.4%						
Drinking & Eating places	132,401	15.3%	279,711	16.4%						
Apparel	59,752	6.9%	155,532	9.1%						
Furniture & Fixtures	74,095	8.6%	131,635	7.7%						
Lumber, Bldg, Hardware	74,964	8.7%	140,120	8.2%						
Auto & Filling Stations	128,593	14.9%	292,333	17.2%						
Drugs & Misc Retail	90,094	10.4%	189,861	11.1%						
Agriculture & All Others	26,246	3.0%	79,016	4.6%						
Manufacturers	16,907	2.0%	9,130	0.5%						
Total	864,527	100.0%	1,704,085	100.0%	0	0.00%	0	0.00%	0.00%	0.00%

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

VILLAGE OF OSWEGO
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Garbage Collection Fund

Disposal Fees



* Projected

Description

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

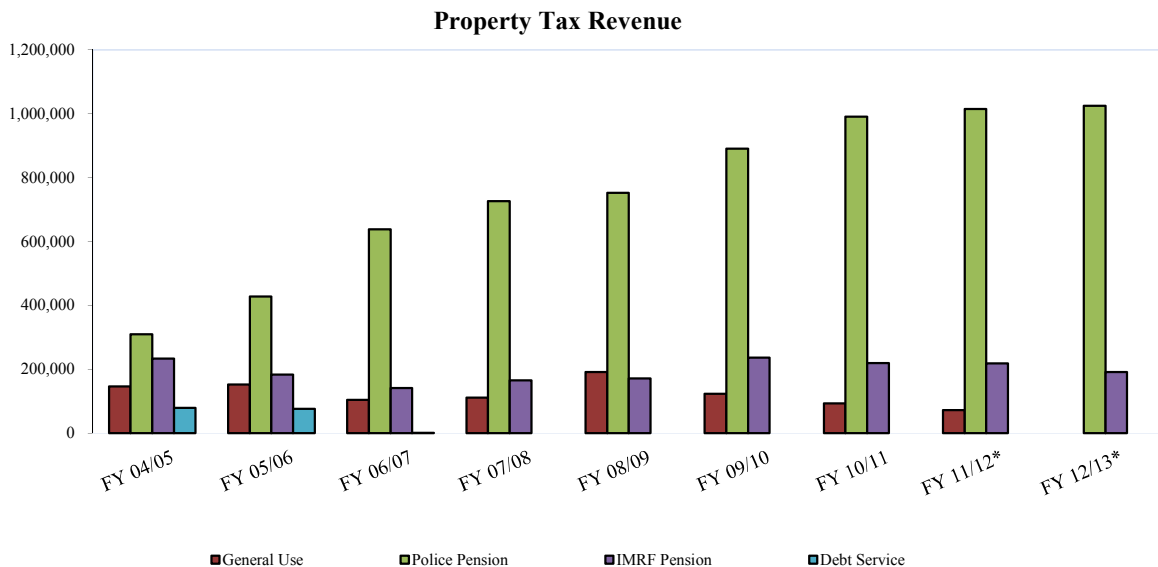
Analysis and Trends

The Village pays the vendor based on the number of accounts provided by the Village. Revenue has increased over the years due to the population growth of the Village. The revenue has only been increasing slightly over the past four years as the building of new households has slowed. Minimal growth in this revenue is expected over the next few years.

VILLAGE OF OSWEGO
ANNUAL BUDGET
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General Fund

Property Tax Revenue



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 2011 for calendar year 2011 will be collected between June 2012 and January 2013 and finance FY 12/13. 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 was increased annually through fiscal year 2011. Fiscal year 2013 will see a decrease in property tax revenue as the Village Board decided to reduce the tax levy. 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.

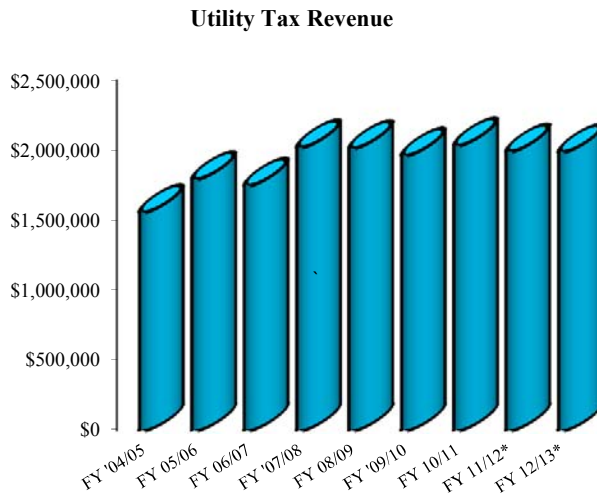
Fiscal Year	General Use	Police Pension	IMRF Pension	Debt Service	General Use % of Total
2004/05	146,000	309,293	233,000	79,725	19.0%
2005/06	152,250	428,286	183,000	76,575	18.1%
2006/07	104,713	638,206	141,002	1	11.8%
2007/08	111,368	726,606	165,432	0	11.1%
2008/09	191,433	752,163	171,259	0	17.2%
2009/10	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%
2012/13*	0	1,025,000	191,000	0	0.0%

* Projected

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

General Fund

Utility Tax Revenue



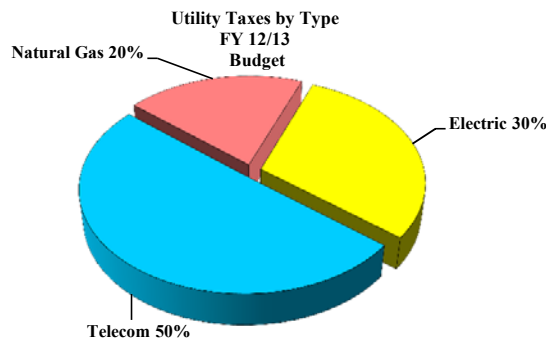
<u>Fiscal Year</u>	<u>Utility Taxes Revenue</u>	<u>Percent Change</u>
2004/05	1,555,927	
2005/06	1,791,555	15.1%
2006/07	1,745,817	-2.6%
2007/08	2,018,439	15.6%
2008/09	2,012,974	-0.3%
2009/10	1,960,119	-2.6%
2010/11	2,032,494	3.7%
2011/12	1,989,000	-2.1%
2012/13	1,985,000	-0.2%

*Projected

* Projected

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 Exelon, the parent company of ComEd for electricity. Telecommunications companies pay all taxes to the State of Illinois and the State remits the appropriate amounts to the Village on a monthly basis.



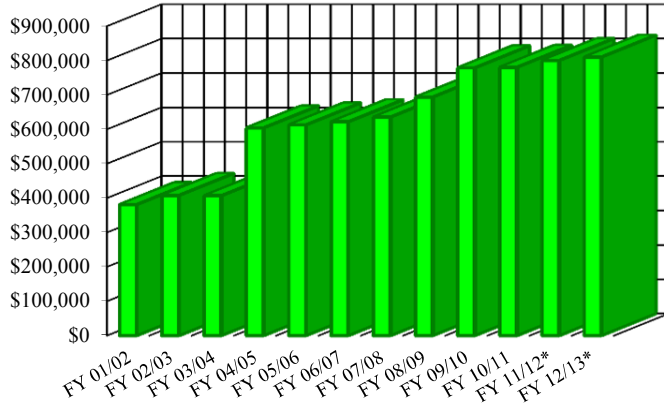
Analysis and Trends

Utility tax revenues were increasing annually through Fiscal Year 2008 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.

VILLAGE OF OSWEGO
ANNUAL BUDGET
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Motor Fuel Tax Fund

MFT REVENUE



Motor Fuel Tax Revenue

<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	780,548	0.2%
2011/12*	800,000	2.5%
2012/13*	810,000	1.3%

*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 from a FY 2002 amount of \$381,000 to the FY 2012 estimated amount of \$800,000. FY 2013 continues this trend with an estimated increase of 1.3%. This revenue source is one of the state shared revenues distributed on a per capita basis. The Village population increases since 2002 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 allowed the Village to realize a small increase in this revenue for FY 2012.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

Revenue History - By Fund

						Budget Analysis			
	Actual 2009-2010	Actual 2010-2011	Budget 2011-2012	Projected 2011-2012	Budget 2012-2013	Budget vs Budget		Budget vs Projected	
						Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
General Fund									
Taxes									
Property Tax	359,390	312,539	291,077	291,074	191,000	(100,077)	-34.38%	(100,074)	-34.38%
Property Tax- Police Pension	890,070	990,650	1,015,000	1,015,000	1,025,000	10,000	0.99%	10,000	0.99%
Road and Bridge Tax	145,706	145,964	146,000	148,004	149,500	3,500	2.40%	1,496	1.01%
Sales Tax	4,829,238	4,892,537	4,805,000	5,000,000	5,050,000	245,000	5.10%	50,000	1.00%
Local Sales Tax		1,370,812	1,550,000	1,725,000	1,735,000	185,000	11.94%	10,000	0.58%
Sales Tax Rebate	(756,521)	(913,862)	(775,000)	(750,000)	(720,000)	55,000	-7.10%	30,000	-4.00%
Telecommunications	1,073,121	1,022,272	1,000,000	1,000,000	1,000,000	0	0.00%	0	0.00%
Utility Tax	886,998	1,010,222	972,525	989,000	985,000	12,475	1.28%	(4,000)	-0.40%
Use Tax	345,015	422,561	370,000	420,000	425,000	55,000	14.86%	5,000	1.19%
Games Tax	2,659	2,182	2,800	2,477	2,400	(400)	-14.29%	(77)	-3.11%
Hotel/Motel Tax	6,491	65,897	65,000	60,000	60,000	(5,000)	-7.69%	0	0.00%
Income Tax	2,304,243	2,261,968	2,300,000	2,350,000	2,400,000	100,000	4.35%	50,000	2.13%
Replacement Tax	9,175	10,666	8,200	8,000	8,100	(100)	-1.22%	100	1.25%
Total Taxes	10,095,584	11,594,408	11,750,602	12,258,555	12,311,000	560,398	4.77%	52,445	0.43%
Charges for Services									
Coin Operated Device Fee	8,700	9,300	8,800	12,900	13,000	4,200	47.73%	100	0.78%
Vehicle Parking Stickers						0	0.00%	0	0.00%
Inspection/Observation Fee	17,422	19,972	18,000	10,000	15,000	(3,000)	-16.67%	5,000	50.00%
Filing Fees	4,645	2,870	5,000	2,000	2,500	(2,500)	-50.00%	500	25.00%
Plan Review Fees	72,600	54,024	75,000	58,000	65,000	(10,000)	-13.33%	7,000	12.07%
Elevator Inspections	1,726	1,341	1,800	3,400	3,400	1,600	88.89%	0	0.00%
Community Room Rental		50	100	100	100	0	0.00%	0	0.00%
Accident Report Fees	2,680	2,894	2,600	2,600	2,600	0	0.00%	0	0.00%
Fingerprint Fees	3,710	2,395	3,400	2,100	2,100	(1,300)	-38.24%	0	0.00%
Sex Offender Registration Fee	200	230	150	450	400	250	166.67%	(50)	-11.11%
Subpoena Fee	685	161	500	350	350	(150)	-30.00%	0	0.00%
Books, Maps, & Plans	316	201	400	175	200	(200)	-50.00%	25	14.29%
Reimbursements	29,064	13,693	14,500	24,500	25,000	10,500	72.41%	500	2.04%
Newsletter Advertising Fees	14,767	11,080	14,000	12,000	12,000	(2,000)	-14.29%	0	0.00%
BFI Rebate	0	0	0	0	0	0	0.00%	0	0.00%
Police Security	254,407	197,448	180,000	195,000	195,000	15,000	8.33%	0	0.00%
Salary Reimbursement	10,335	11,422	11,000	11,000	11,000	0	0.00%	0	0.00%
Total Charges for Services	421,257	327,081	335,250	334,575	347,650	12,400	3.70%	13,075	3.91%

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

Revenue History - By Fund

						Budget Analysis			
	Actual 2009-2010	Actual 2010-2011	Budget 2011-2012	Projected 2011-2012	Budget 2012-2013	Budget vs Budget		Budget vs Projected	
						Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
Licenses and Permits									
Liquor Licenses	79,325	89,500	80,000	80,000	80,000	0	0.00%	0	0.00%
Tobacco License Fee	1,800	1,600	1,800	1,700	1,700	(100)	-5.56%	0	0.00%
Contractor Registration	59,834	56,550	65,000	60,000	60,000	(5,000)	-7.69%	0	0.00%
Building Permits	315,024	236,582	290,000	295,000	300,000	10,000	3.45%	5,000	1.69%
Sign Permits	16,066	9,259	14,000	12,500	12,000	(2,000)	-14.29%	(500)	-4.00%
Repair Permits	85,600	113,852	120,000	108,000	110,000	(10,000)	-8.33%	2,000	1.85%
Demolition Permits	0	150	0	300	0	0	0.00%	(300)	-100.00%
Business Registration	21,860	21,430	25,000	22,000	22,000	(3,000)	-12.00%	0	0.00%
Truck Permits	3,600	3,610	3,600	3,600	3,600	0	0.00%	0	0.00%
Misc. Permits	0	3,058	500	2,700	2,700	2,200	440.00%	0	0.00%
Solicitors Permits	1,767	2,770	1,700	1,700	1,700	0	0.00%	0	0.00%
Special Event Permits	1,425	1,325	1,500	1,300	1,300	(200)	-13.33%	0	0.00%
Misc. Licenses	0	15	0	10	0	0	0.00%	(10)	-100.00%
Total Licenses and Permits	586,300	539,701	603,100	588,810	595,000	(8,100)	-1.34%	6,190	1.05%
Grants									
State Grants	62,366	33,699	35,000	41,000	40,000	5,000	14.29%	(1,000)	-2.44%
Federal Grants	4,480	35,973	25,000	35,091	33,000	8,000	32.00%	(2,091)	-5.96%
Total Grants	66,846	69,672	60,000	76,091	73,000	13,000	21.67%	(3,091)	-4.06%
Fines									
Liquor Violations	6,250	3,000	2,500	1,000	1,500	(1,000)	-40.00%	500	50.00%
Ordinance Violation Fines	109,024	130,287	140,000	90,000	100,000	(40,000)	-28.57%	10,000	11.11%
Code Violation Fines	0	0	0	0	0	0	0.00%	0	0.00%
Court Fines	169,790	150,898	140,000	115,000	115,000	(25,000)	-17.86%	0	0.00%
Booking/Bonding of Arrestees	13,320	7,650	11,000	8,000	8,000	(3,000)	-27.27%	0	0.00%
Handicap Park-Temp. Hang Tags	50	40	20	70	50	30	150.00%	(20)	-28.57%
Administrative Tow Fee	158,000	206,555	165,000	210,000	215,000	50,000	30.30%	5,000	2.38%
Total Fines	456,434	498,430	458,520	424,070	439,550	(18,970)	-4.14%	15,480	3.65%
Franchise Fees									
Transition Fees	172,862	201,324	180,000	185,000	185,000	5,000	2.78%	0	0.00%
Public Notice Signs	50	0	0	0	0	0	0.00%	0	0.00%
Building Rent	350	125	0	5,400	5,400	5,400	0.00%	0	0.00%
Tower Rent	34,273	37,285	34,000	38,000	40,000	6,000	17.65%	2,000	5.26%
Cable TV Franchise Fees	318,918	350,683	325,000	375,000	405,000	80,000	24.62%	30,000	8.00%
Total Franchise Fees	526,452	589,417	539,000	603,400	635,400	96,400	17.88%	32,000	5.30%

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	Actual 2009-2010	Actual 2010-2011	Budget 2011-2012	Projected 2011-2012	Budget 2012-2013	Budget Analysis		Budget Analysis	
						Budget vs Budget Increase (Decrease)	Percent Change	Budget vs Projected Increase (Decrease)	Percent Change
Donations/Contributions									
Member Contributions	0	79,661	86,000	78,568	78,000	(8,000)	-9.30%	(568)	-0.72%
Cobra/Retiree Contributions	0	47,430	46,381	36,708	30,694	(15,687)	-33.82%	(6,014)	-16.38%
Recycling Donations	0	1,411	0	3,022	2,500	2,500	0.00%	(522)	-17.27%
Earthday Donations	0	0	0	0	0	0	0.00%	0	0.00%
Community Relations Contributions	0	1,970	0	2,200	2,200	2,200	0.00%	0	0.00%
Insurance Proceeds	66,998	33,931	0	6,788	0	0	0.00%	(6,788)	-100.00%
Asset Sales	8,091	2,702	0	22	0	0	0.00%	(22)	-100.00%
Total Donations/Contributions	75,089	167,105	132,381	127,308	113,394	(18,987)	-14.34%	(13,914)	-10.93%
Transfers									
Transfers In	412,979	0	0	0	72,691	72,691	0.00%	72,691	0.00%
Total Transfers In	412,979	0	0	0	0	0	0.00%	0	0.00%
Interest									
Interest	17,778	29,556	30,000	26,000	26,000	(4,000)	-13.33%	0	0.00%
Total Interest	17,778	29,556	30,000	26,000	26,000	(4,000)	-13.33%	0	0.00%
Miscellaneous									
Community Events	0	11,744	6,000	9,000	10,000	4,000	66.67%	1,000	11.11%
Cash Shortage/Overage	(209)	0	0	0	0	0	0.00%	0	0.00%
Miscellaneous	5,611	3,173	5,000	500	500	(4,500)	-90.00%	0	0.00%
Total Miscellaneous	5,402	14,917	11,000	9,500	10,500	(500)	-4.55%	1,000	10.53%
Total General Fund	12,664,123	13,830,303	13,919,853	14,448,309	14,624,185	704,332	5.06%	175,876	1.22%
Motor Fuel Tax Fund									
Taxes									
Motor Fuel Tax Allotments	778,801	780,549	700,000	800,000	810,000	110,000	15.71%	10,000	1.25%
Other									
Other	250,000	125,990	0	198,990	0	0	0.00%	(198,990)	-100.00%
Interest									
Interest	3,535	5,448	5,000	6,500	9,000	4,000	80.00%	2,500	38.46%
Total Motor Fuel Tax Fund	1,032,336	911,987	705,000	1,005,490	819,000	114,000	16.17%	(186,490)	-18.55%

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	Actual 2009-2010	Actual 2010-2011	Budget 2011-2012	Projected 2011-2012	Budget 2012-2013	Budget Analysis		Budget Analysis	
						Budget vs Budget Increase (Decrease)	Percent Change	Budget vs Projected Increase (Decrease)	Percent Change
Debt Service Fund									
Transfers									
Transfers In	510,353	1,559,196	1,551,585	1,554,066	1,562,382	10,797	0.70%	8,316	0.54%
Transfer from MFT	287,249	262,500	262,500	262,500	262,500	0	0.00%	0	0.00%
Transfer from Capital Reserve	684,020	0	0	0	0	0	0.00%	0	0.00%
Total Tranfers	1,481,622	1,821,696	1,814,085	1,816,566	1,824,882	10,797	0.60%	8,316	0.46%
Interest	1,270	1,422	1,500	650	700	(800)	-53.33%	50	7.69%
Total Debt Service Fund	1,482,892	1,823,118	1,815,585	1,817,216	1,825,582	9,997	0.55%	8,366	0.46%
Capital Reserve Fund									
Transfers									
Transfers In	350,000	0	0	0	0	0	0.00%	0	0.00%
Total Tranfers	350,000	0	0	0	0	0	0.00%	0	0.00%
Interest	2,568	0	0	0	0	0	0.00%	0	0.00%
Total Capital Reserve Fund	352,568	0	0	0	0	0	0.00%	0	0.00%
Capital Improvement Fund									
Charges for Services	66,394	59,168	60,000	60,000	60,000	0	0.00%	0	0.00%
Grants	444,126	250,917	40,000	250,000	902,000	862,000	2155.00%	652,000	260.80%
Transfers In	0	0	0	0	0	0	0.00%	0	0.00%
Interest	26,389	34,775	21,000	30,000	32,000	11,000	52.38%	2,000	6.67%
Bond Proceeds	2,285,000	0	0	0	0	0	0.00%	0	0.00%
Total Capital Improvement Fund	2,821,910	344,860	121,000	340,000	994,000	873,000	721.49%	654,000	192.35%
Water and Sewer Fund									
Charges for Services									
Inspection/Observation Fees	5,811	7,024	7,000	13,000	10,000	3,000	42.86%	(3,000)	-23.08%
Water	3,367,284	3,547,657	3,600,000	3,570,000	3,600,000	0	0.00%	30,000	0.84%
Sewer Maintenance	1,270,272	1,268,778	1,273,318	1,300,000	1,300,000	26,682	2.10%	0	0.00%
Meter Sales	414	4,539	1,000	10,000	1,000	0	0.00%	(9,000)	-90.00%
Water Tap On Fees	524,987	561,620	400,000	1,000,000	600,000	200,000	50.00%	(400,000)	-40.00%
MXU Fees	67,464	51,045	60,000	50,000	45,000	(15,000)	-25.00%	(5,000)	-10.00%
Sewer Line Contribution	142	90	0	0	0	0	0.00%	0	0.00%
Bulk Water Sales	14,182	7,483	10,000	1,000	1,000	(9,000)	-90.00%	0	0.00%
Consumption Reports	29,758	30,125	29,700	30,000	30,000	300	1.01%	0	0.00%
Reimbursements	27,553	18,219	20,000	15,000	15,000	(5,000)	-25.00%	0	0.00%
Total Charges for Services	5,307,866	5,496,580	5,401,018	5,989,000	5,602,000	200,982	3.72%	(387,000)	-6.46%

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	Actual 2009-2010	Actual 2010-2011	Budget 2011-2012	Projected 2011-2012	Budget 2012-2013	Budget Analysis		Budget Analysis	
						Budget vs Budget Increase (Decrease)	Percent Change	Budget vs Projected Increase (Decrease)	Percent Change
Licenses and Permits									
Temporary Water Permits	300	265	300	250	250	(50)	-16.67%	0	0.00%
Grants									
State Grants				125,000	375,000	375,000	0.00%	250,000	200.00%
Federal Grants	0	145,755	114,000	111,935	110,000	(4,000)	-3.51%	(1,935)	-1.73%
Total Grants	0	145,755	114,000	236,935	485,000	371,000	325.44%	248,065	104.70%
Fines									
Ordinance Violation Fines	0	0	0	0	0	0	0.00%	0	0.00%
Donations/Contibutions									
Member Contributions	0	28,841	34,000	22,959	39,512	5,512	16.21%	16,553	72.10%
Cobra/Retiree Contributions	0	12,758	21,000	5,000	0	(21,000)	-100.00%	(5,000)	-100.00%
Insurance Proceeds	107,450	122,842	0	12,273	0	0	0.00%	(12,273)	-100.00%
Total Donations/Contibutions	107,450	164,441	55,000	40,232	39,512	(15,488)	-28.16%	(720)	-1.79%
Transfers In	0	1,883,000	0	0	0	0	0.00%	0	0.00%
Interest	54,865	30,673	28,000	35,000	35,000	7,000	25.00%	0	0.00%
Miscellaneous	84	301	50	12,752	0	(50)	-100.00%	(12,752)	-100.00%
Total Water and Sewer Fund	5,470,564	7,721,015	5,598,368	6,314,169	6,161,762	563,394	10.06%	(152,407)	-2.41%
Garbage Collection Fund									
Charges for Services									
Disposal Fees	2,083,175	2,171,153	2,275,000	2,240,000	2,260,000	(15,000)	-0.66%	20,000	0.89%
Waste Stickers	1,179	1,198	1,200	1,200	1,200	0	0.00%	0	0.00%
Total Charges for Services	2,084,354	2,172,351	2,276,200	2,241,200	2,261,200	(15,000)	-0.66%	20,000	0.89%
Interest	513	2,019	1,500	2,000	2,000	500	33.33%	0	0.00%
Total Garbage Collection Fund	2,084,867	2,174,370	2,277,700	2,243,200	2,263,200	(14,500)	-0.64%	20,000	0.89%
Police Pension Fund									
Property Taxes	890,070	990,650	1,015,000	1,015,000	1,025,000	10,000	0.99%	10,000	0.99%
Donations/Contributions									
Member Contributions	387,567	417,540	365,000	365,000	375,000	10,000	2.74%	10,000	2.74%
Member Contributions- Prior Service	13,486	0	0	0	0	0	0.00%	0	0.00%
Interest-Prior Service Contribution	7,732	0	0	0	0	0	0.00%	0	0.00%
Total Donations/Contributions	408,786	417,540	365,000	365,000	375,000	10,000	2.74%	10,000	2.74%

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Revenue History - By Fund

	Actual 2009-2010	Actual 2010-2011	Budget 2011-2012	Projected 2011-2012	Budget 2012-2013	Budget Analysis		Budget Analysis	
						Budget vs Budget Increase (Decrease)	Percent Change	Budget vs Projected Increase (Decrease)	Percent Change
Interest									
Realized Gain/Loss	1,218,527	1,236,433	0	0	0	0	0.00%	0	0.00%
Interest	367,207	224,161	250,000	250,000	250,000	0	0.00%	0	0.00%
Total Interest	1,585,734	1,460,594	250,000	250,000	250,000	0	0.00%	0	0.00%
Total Police Pension Fund	2,884,590	2,868,784	1,630,000	1,630,000	1,650,000	20,000	1.23%	20,000	1.23%
Total Revenues	28,793,850	29,674,437	26,067,506	27,798,384	28,337,729	2,270,223	8.71%	539,345	1.94%

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Expenditure History - ALL Funds

	Actual 2009-2010	Actual 2010-2011	Budget 2011-2012	Projected 2011-2012	Budget 2012-2013	<u>Budget Analysis</u>				
						<u>Budget vs Budget</u>		<u>Budget vs Projected</u>		
						Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change	
General Fund										
Corporate										
Salaries/Personnel Services	967,178	842,551	498,068	332,600	486,864	(11,204)	-2.2%	154,264	46.38%	
Insurance & Benefits	332,879	302,449	155,581	126,252	164,146	8,565	5.5%	37,894	30.01%	
Professional Services	679,523	678,451	402,645	429,500	437,781	35,136	8.7%	8,281	1.93%	
Contractual Services	228,899	236,519	96,760	173,100	130,474	33,714	34.8%	(42,626)	-24.63%	
Communication	34,443	19,535	19,500	20,000	17,000	(2,500)	-12.8%	(3,000)	-15.00%	
Professional Development	24,530	21,724	25,590	18,000	27,840	2,250	8.8%	9,840	54.67%	
Operating Supplies	13,671	6,023	5,500	5,911	4,800	(700)	-12.7%	(1,111)	-18.80%	
Capital Outlay	8,525	12,967	10,000	10,518	0	(10,000)	-100.0%	(10,518)	-100.00%	
Total Corporate	2,289,650	2,120,219	1,213,644	1,115,881	1,268,905	55,261	4.6%	153,024	13.71%	
Building & Zoning										
Salaries/Personnel Services	454,222	368,543	397,929	403,600	411,712	13,783	3.5%	8,112	2.01%	
Insurance & Benefits	181,265	161,568	173,877	165,525	179,354	5,477	3.1%	13,829	8.35%	
Professional Services	2,640	3,150	1,000	4,400	4,000	3,000	300.0%	(400)	-9.09%	
Contractual Services	30,606	25,355	18,428	17,175	17,514	(914)	-5.0%	339	1.97%	
Communication	10,212	6,597	7,800	7,210	7,360	(440)	-5.6%	150	2.08%	
Professional Development	2,116	1,305	4,800	4,500	5,500	700	14.6%	1,000	22.22%	
Operating Supplies	11,010	7,169	8,300	8,400	8,400	100	1.2%	0	0.00%	
Total Building & Zoning	692,072	573,687	612,134	610,810	633,840	21,706	3.5%	23,030	3.77%	
Community Development										
Salaries/Personnel Services	287,890	228,400	240,562	235,284	261,063	20,501	8.5%	25,779	10.96%	
Insurance & Benefits	89,640	83,535	86,931	90,120	101,314	14,383	16.5%	11,194	12.42%	
Professional Services	11,221	9,453	9,500	5,800	8,150	(1,350)	-14.2%	2,350	40.52%	
Contractual Services	16,770	15,950	11,444	11,450	11,168	(276)	-2.4%	(282)	-2.46%	
Communication	4,971	4,641	6,900	5,028	10,700	3,800	55.1%	5,672	112.81%	
Professional Development	2,778	2,028	3,800	3,800	4,100	300	7.9%	300	7.89%	
Operating Supplies	2,449	1,553	2,625	1,600	4,625	2,000	76.2%	3,025	189.06%	
Capital Outlay	1,867	7,760	4,200	3,000	3,900	(300)	-7.1%	900	30.00%	
Total Community Development	417,586	353,320	365,962	356,082	405,020	39,058	10.7%	48,938	13.74%	

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	Actual 2009-2010	Actual 2010-2011	Budget 2011-2012	Projected 2011-2012	Budget 2012-2013	<u>Budget Analysis</u>			
						<u>Budget vs Budget</u>		<u>Budget vs Projected</u>	
						Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
Road & Bridge									
Salaries/Personnel Services	325,601	316,053	349,659	353,100	365,236	15,577	4.5%	12,136	3.44%
Insurance & Benefits	147,400	140,452	135,179	138,745	150,834	15,655	11.6%	12,089	8.71%
Professional Services	69,464	24,619	35,000	35,000	35,000	0	0.0%	0	0.00%
Contractual Services	608,697	430,323	565,111	508,431	572,605	7,494	1.3%	64,174	12.62%
Communication	8,077	7,060	11,000	7,500	8,200	(2,800)	-25.5%	700	9.33%
Professional Development	6	0	0	1,100	1,300	1,300	0.0%	200	0.00%
Operating Supplies	46,573	45,754	109,000	122,518	129,000	20,000	18.3%	6,482	5.29%
Capital Outlay	18,057	16,353	76,370	96,800	158,370	82,000	107.4%	61,570	63.61%
Total Road & Bridge	1,223,875	980,614	1,281,319	1,263,194	1,420,545	139,226	10.9%	157,351	12.46%
Community Relations									
Salaries/Personnel Services	0	0	80,346	77,800	106,635	26,289	32.7%	28,835	37.06%
Insurance & Benefits	0	0	17,247	16,331	29,907	12,660	73.4%	13,576	83.13%
Professional Services	0	0	48,500	64,465	71,500	23,000	47.4%	7,035	10.91%
Contractual Services	0	0	26,100	23,250	24,686	(1,414)	-5.4%	1,436	6.18%
Communication	0	0	33,625	9,320	32,768	(857)	-2.5%	23,448	251.59%
Professional Development	0	0	1,350	2,300	1,350	0	0.0%	(950)	-41.30%
Operating Supplies	0	0	4,350	3,550	3,600	(750)	-17.2%	50	1.41%
Total Community Relations	0	0	211,518	197,016	270,446	58,928	27.9%	73,430	37.27%
Economic Development									
Salaries/Personnel Services	0	0	84,855	46,677	84,000	(855)	-1.0%	37,323	79.96%
Insurance & Benefits	0	0	26,139	17,538	31,354	5,215	20.0%	13,816	78.78%
Professional Services	0	0	0	21,875	27,000	27,000	100.0%	5,125	23.43%
Contractual Services	0	0	2,700	930	2,606	(94)	-3.5%	1,676	180.22%
Communication	0	0	26,650	2,500	8,000	(18,650)	-70.0%	5,500	220.00%
Professional Development	0	0	11,450	2,950	3,950	(7,500)	-65.5%	1,000	33.90%
Operating Supplies	0	0	1,250	300	350	(900)	-72.0%	50	16.67%
Capital Outlay	0	0	2,500	0	0	(2,500)	-100.0%	0	0.00%
Total Economic Development	0	0	155,544	92,770	157,260	1,716	1.1%	64,490	69.52%

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Expenditure History - ALL Funds

	<u>Budget Analysis</u>								
	Actual 2009-2010	Actual 2010-2011	Budget 2011-2012	Projected 2011-2012	Budget 2012-2013	<u>Budget vs Budget</u>		<u>Budget vs Projected</u>	
						Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
Finance									
Salaries/Personnel Services	0	0	280,790	280,453	292,022	11,232	4.0%	11,569	4.13%
Insurance & Benefits	0	0	98,114	114,690	108,507	10,393	10.6%	(6,183)	-5.39%
Professional Services	0	0	84,370	71,000	139,486	55,116	65.3%	68,486	96.46%
Contractual Services	0	0	63,150	70,300	64,414	1,264	2.0%	(5,886)	-8.37%
Communication	0	0	4,500	3,050	4,100	(400)	-8.9%	1,050	34.43%
Professional Development	0	0	4,490	4,540	4,600	110	2.4%	60	1.32%
Operating Supplies	0	0	3,750	1,500	1,500	(2,250)	-60.0%	0	0.00%
Capital Outlay	0	0	0	530	0	0	0.0%	(530)	-100.00%
Total Finance	0	0	539,164	546,063	614,629	75,465	14.0%	68,566	12.56%
Police									
Salaries/Personnel Services	4,538,509	4,468,607	4,752,945	4,628,055	4,826,961	74,016	1.6%	198,906	4.30%
Insurance & Benefits	1,065,980	2,210,012	2,318,805	2,268,709	2,343,862	25,057	1.1%	75,153	3.31%
Professional Services	32,696	40,475	45,315	43,765	46,311	996	2.2%	2,546	5.82%
Contractual Services	452,540	433,797	400,115	383,371	374,405	(25,710)	-6.4%	(8,966)	-2.34%
Communication	49,718	54,155	57,440	57,100	61,018	3,578	6.2%	3,918	6.86%
Professional Development	39,217	30,183	55,195	52,860	48,775	(6,420)	-11.6%	(4,085)	-7.73%
Operating Supplies	168,066	161,867	159,195	158,675	164,010	4,815	3.0%	5,335	3.36%
Capital Outlay	25,629	55,844	246,580	200,120	149,482	(97,098)	-39.4%	(50,638)	-25.30%
Total Police	6,372,354	7,454,940	8,035,590	7,792,655	8,014,824	(20,766)	-0.3%	222,169	2.85%
Transfers Out									
To Police Pension	890,070		0	0	0	0	0.0%	0	0.00%
To Capital Reserve	62,000		0	0	0	0	0.0%	0	0.00%
To Debt Service Fund	510,353	1,559,196	1,551,585	1,554,066	1,562,382	10,797	0.7%	8,316	0.54%
To Water & Sewer Fund	0	1,883,000	0	0	0	0	0.0%	0	0.00%
Total Transfers	1,462,423	3,442,196	1,551,585	1,554,066	1,562,382	10,797	1%	8,316	1%
Total General Fund	12,457,960	14,924,976	13,966,460	13,528,537	14,347,851	381,391	2.7%	819,314	6.06%
Motor Fuel Tax Fund									
Public Improvements	781,765	473,404	440,000	770,000	200,000	(240,000)	-54.5%	(570,000)	-74.03%
Transfers to Debt Service Fund	287,249	262,500	262,500	262,500	262,500	0	0.0%	0	0.00%
Total Motor Fuel Tax Fund	1,069,014	735,904	702,500	1,032,500	462,500	(240,000)	-34.2%	(570,000)	-55.21%

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

Expenditure History - ALL Funds

	Actual 2009-2010	Actual 2010-2011	Budget 2011-2012	Projected 2011-2012	Budget 2012-2013	Budget Analysis			
						Budget vs Budget		Budget vs Projected	
						Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
Debt Service Fund									
Professional Services	1,675	3,285	2,700	3,500	3,000	300	11.1%	(500)	-14.29%
Transfers Out	0	0	0	0	0	0	0.0%	0	0.00%
Debt Service - Principal	740,000	1,010,000	1,060,000	1,060,000	1,130,000	70,000	6.6%	70,000	6.60%
Debt Service - Interest	741,621	810,094	752,585	752,585	691,882	(60,703)	-8.1%	(60,703)	-8.07%
Total Debt Service	1,481,621	1,820,094	1,812,585	1,812,585	1,821,882	9,297	0.5%	9,297	0.51%
Total Debt Service Fund	1,483,296	1,823,379	1,815,285	1,816,085	1,824,882	9,597	0.5%	8,797	0.48%
Capital Reserve Fund									
Transfers Out	896,455	0	0	0	0	0	0.0%	0	0.00%
Total Capital Reserve Fund	896,455	0	0	0	0	0	0.0%	0	0.00%
Capital Improvement Fund									
Professional Services	60	65	0	0	0	0	0.0%	0	0.00%
Douglas Rd Reconstruction	2,481,613		0	0	0	0	0.0%	0	0.00%
Downtown Parking Lot	460,777	243,648	0	0	0	0	0.0%	0	0.00%
Village Hall Expenditures	332,496		200,000	200,000	0	(200,000)	-100.0%	(200,000)	-100.00%
Lighted Crosswalks	0		40,000	0	0	(40,000)	-100.0%	0	0.00%
Other Capital Outlay	0		0	0	1,250,000	1,250,000	0.0%	1,250,000	0.00%
Capital Outlay	3,274,885	243,648	240,000	200,000	1,250,000	1,010,000	420.8%	1,050,000	525.00%
Transfers Out	288,000	0	0	0	0	0	0.0%	0	0.00%
Total Capital Improvement	3,562,945	243,713	240,000	200,000	1,250,000	1,010,000	420.8%	1,050,000	525.00%
Water & Sewer Fund									
Salaries/Personnel Services	1,032,259	1,001,571	985,015	944,179	973,365	(11,650)	-1.18%	29,186	3.09%
Insurance & Benefits	441,017	384,688	402,676	380,657	415,866	13,190	3.28%	35,209	9.25%
Professional Services	81,868	59,615	75,000	79,200	75,200	200	0.27%	(4,000)	-5.05%
Contractual Services	1,541,834	1,557,277	1,553,025	1,734,500	1,425,843	(127,182)	-8.19%	(308,657)	-17.80%
Communication	57,276	55,053	64,000	61,000	61,000	(3,000)	-4.69%	0	0.00%
Professional Development	3,603	4,269	8,500	7,600	7,600	(900)	-10.59%	0	0.00%
Operating Supplies	272,508	225,316	327,000	283,000	283,000	(44,000)	-13.46%	0	0.00%
Debt Service	1,821,751	1,979,048	1,940,969	1,940,968	1,462,692	(478,277)	-25%	(478,276)	-24.64%
Miscellaneous	599,522		0		0	0	0%	0	0.00%
Capital Outlay	146,829	120,900	155,000	230,000	3,745,000	3,590,000	2316%	3,515,000	1528.26%
Total Water & Sewer Fund	5,998,468	5,387,737	5,511,185	5,661,104	8,449,566	2,938,381	53.3%	2,788,462	49.26%
		406,831							
Garbage Collection Fund									
Disposal Service	1,995,198	2,088,471	2,200,000	2,250,105	2,300,050	100,050	4.55%	49,945	2.22%
Total Garbage Collection	1,995,198	2,088,471	2,200,000	2,250,105	2,300,050	100,050	4.55%	49,945	2.22%

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

Expenditure History - ALL Funds

	Actual 2009-2010	Actual 2010-2011	Budget 2011-2012	Projected 2011-2012	Budget 2012-2013	<u>Budget Analysis</u>			
						<u>Budget vs Budget</u>		<u>Budget vs Projected</u>	
						Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
Police Pension Fund									
Pension Payments	280,583	323,624	275,000	425,000	450,000	175,000	63.64%	25,000	5.88%
Refund of Contributions	50,821	0	0	0	0	0	0.00%	0	0.00%
Legal Services		6,379		5,000	5,000	5,000	100.00%	0	0.00%
Accounting Expense		18,622	12,000	15,000	15,000	3,000	25.00%	0	0.00%
Investment Expense	15,479	20,753	50,000	30,000	30,000	(20,000)	-40.00%	0	0.00%
Professional Development					6,675	6,675	100.00%	6,675	100.00%
Operating Supplies					1,000	1,000	100.00%	1,000	100.00%
Total Police Pension Fund	346,884	369,378	337,000	475,000	507,675	170,675	50.65%	32,675	6.88%
Total Expenditures/Expenses	27,810,219	25,573,558	24,772,430	24,963,331	29,142,524	4,370,094	17.64%	4,179,193	16.74%

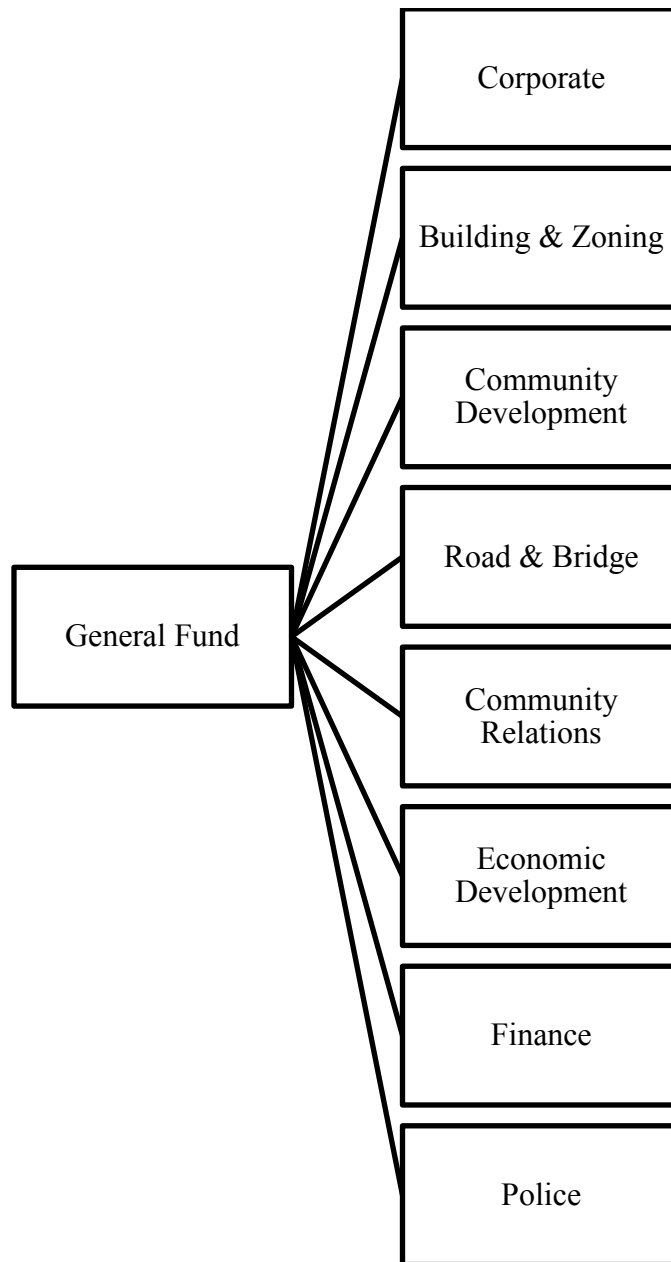
VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

General Fund

General Description

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.

The individual departments within the General Fund are provided in greater detail in the following pages.



VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

GENERAL FUND FUND SUMMARY

	FY 10/11 ACTUAL	FY 11/12 BUDGET	FY 11/12 ESTIMATED	FY 12/13 BUDGET	CHANGE FY 12 BUDGET vs FY 13 BUDGET
Beginning Fund Balance	5,621,546	4,526,873	4,526,873	5,446,645	
<u>REVENUES</u>					
Taxes	11,795,732	11,930,602	12,443,555	12,496,000	4.74%
Charges for Services	327,081	335,250	334,575	347,650	3.70%
Licenses and Permits	539,701	603,100	588,810	595,000	-1.34%
Grants	69,672	60,000	76,091	73,000	21.67%
Fines and Forfeitures	498,430	458,520	424,070	439,550	-4.14%
Franchise Fees	388,093	359,000	418,400	450,400	25.46%
Donations/Contributions	167,105	132,381	127,308	113,394	-14.34%
Transfers from Other Fund	0	0	0	72,691	100.00%
Interest	29,556	30,000	26,000	26,000	-13.33%
Miscellaneous	14,933	11,000	9,500	10,500	-4.55%
TOTAL REVENUE	13,830,303	13,919,853	14,448,309	14,624,185	5.06%
<u>EXPENDITURES</u>					
General Corporate	2,120,219	1,213,644	1,115,881	1,268,905	4.55%
Building and Zoning	573,687	612,134	610,810	633,840	3.55%
Community Development	353,320	365,962	356,082	405,020	10.67%
Road and Bridge	980,614	1,281,319	1,263,194	1,420,545	10.87%
Community Relations	0	211,518	197,016	270,446	27.86%
Economic Development	0	155,544	92,770	157,260	1.10%
Finance	0	539,164	546,063	614,629	14.00%
Police	7,454,940	8,035,590	7,792,655	8,014,824	-0.26%
Operating Expenditures	11,482,780	12,414,875	11,974,471	12,785,469	2.99%
Revenues Over/Under Expenditures	2,347,523	1,504,978	2,473,838	1,838,716	
Other Financing Sources/(Uses)	(3,442,196)	(1,551,585)	(1,554,066)	(1,562,382)	
Change in Fund Balance	(1,094,673)	(46,607)	919,772	276,334	5%
Ending Fund Balance	4,526,873	4,480,266	5,446,645	5,722,980	

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

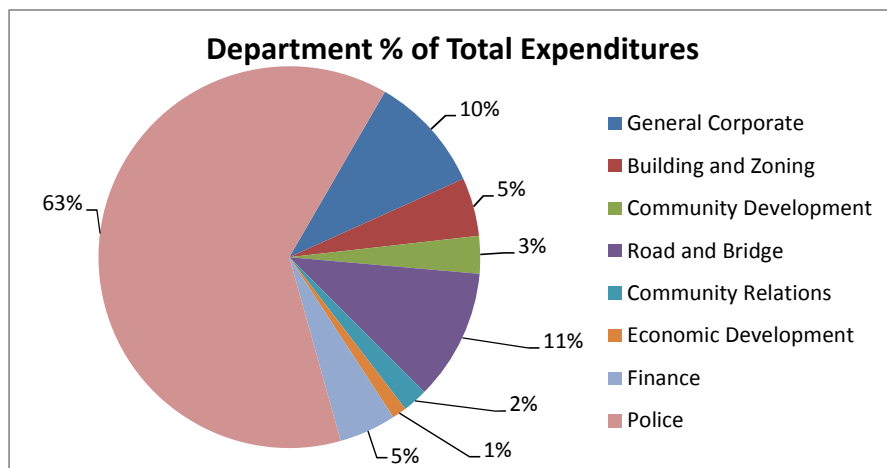
GENERAL FUND REVENUE SUMMARY

REVENUE	FY 10/11 ACTUAL	FY 11/12 BUDGET	FY 11/12 ESTIMATED	FY 12/13 BUDGET	BUDGET PERCENT CHANGE
Property Taxes	1,449,153	1,452,077	1,454,078	1,365,500	-5.96%
Sales Taxes	4,892,537	4,805,000	5,000,000	5,050,000	5.10%
Sales Tax Rebate	(913,862)	(775,000)	(750,000)	(720,000)	-7.10%
Local Sales Tax	1,370,812	1,550,000	1,725,000	1,735,000	11.94%
Transition Fees	201,324	180,000	185,000	185,000	2.78%
Use Tax	422,561	370,000	420,000	425,000	14.86%
Income Tax	2,261,968	2,300,000	2,350,000	2,400,000	4.35%
Replacement Tax	10,666	8,200	8,000	8,100	-1.22%
Telecommunications	1,022,272	1,000,000	1,000,000	1,000,000	0.00%
Utility Tax	1,010,222	972,525	989,000	985,000	1.28%
Games Tax	2,182	2,800	2,477	2,400	-14.29%
Hotel/Motel Tax	65,897	65,000	60,000	60,000	-7.69%
Total Tax Revenues	11,795,732	11,930,602	12,443,555	12,496,000	4.74%
Charges for Services	327,081	335,250	334,575	347,650	3.70%
Licenses and Permits	539,701	603,100	588,810	595,000	-1.34%
Grants	69,672	60,000	76,091	73,000	21.67%
Fines and Forfeitures	498,430	458,520	424,070	439,550	-4.14%
Franchise Fees	388,093	359,000	418,400	450,400	25.46%
Donations/Contributions	167,105	132,381	127,308	113,394	-14.34%
Transfers from Other Funds	0	0	0	72,691	100.00%
Interest	29,556	30,000	26,000	26,000	-13.33%
Miscellaneous	14,933	11,000	9,500	10,500	-4.55%
TOTAL REVENUES	13,830,303	13,919,853	14,448,309	14,624,185	5.06%

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

**GENERAL FUND
EXPENDITURE SUMMARY BY DEPARTMENT**

EXPENDITURES	FY 10/11 ACTUAL	FY 11/12 BUDGET	FY 11/12 ESTIMATED	FY 12/13 BUDGET	BUDGET PERCENT CHANGE
General Corporate	2,120,219	1,213,644	1,115,881	1,268,905	4.55%
Building and Zoning	573,687	612,134	610,810	633,840	3.55%
Community Development	353,320	365,962	356,082	405,020	10.67%
Road and Bridge	980,614	1,281,319	1,263,194	1,420,545	10.87%
Community Relations	0	211,518	197,016	270,446	27.86%
Economic Development	0	155,544	92,770	157,260	1.10%
Finance	0	539,164	546,063	614,629	14.00%
Police	7,454,940	8,035,590	7,792,655	8,014,824	-0.26%
Sub-Total Expenditures	11,482,780	12,414,875	11,974,471	12,785,469	2.99%
Transfer to Debt Service	1,559,196	1,551,585	1,554,066	1,562,382	0.70%
Transfer to Water and Sewer Fund	1,883,000	0	0	0	0.00%
Total Transfers Out	3,442,196	1,551,585	1,554,066	1,562,382	0.70%
TOTAL EXPENDITURES	14,924,976	13,966,460	13,528,537	14,347,851	2.73%



VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

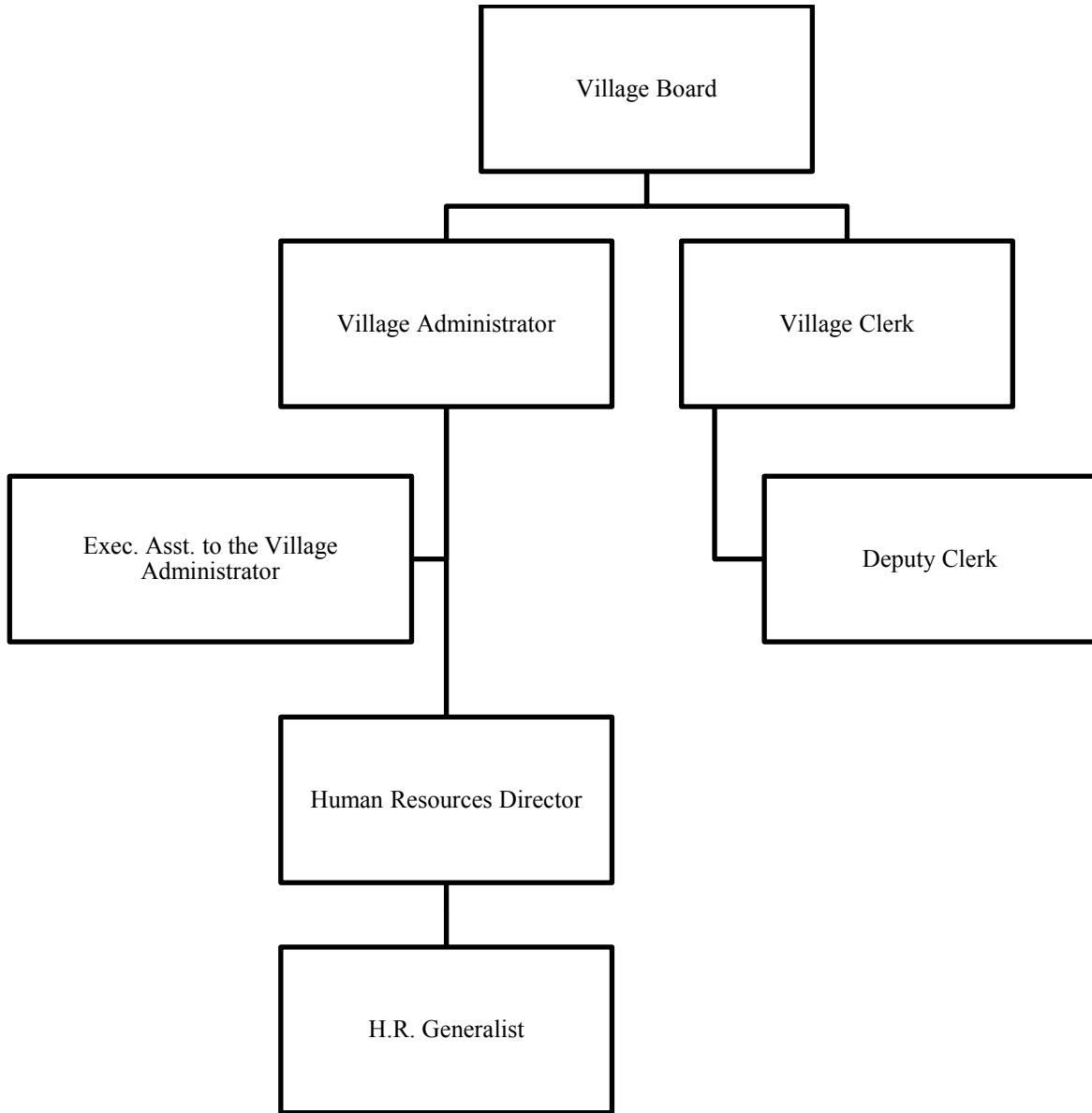
**GENERAL FUND
EXPENDITURES BY TYPE-ALL DEPARTMENTS**

EXPENDITURES	FY 10/11 ACTUAL	FY 11/12 BUDGET	FY 11/12 ESTIMATED	FY 12/13 BUDGET	BUDGET PERCENT CHANGE
Personnel Services					
Salaries Full-Time	5,860,189	6,184,358	5,889,069	6,372,107	3.0%
Salaries Part-Time	124,445	186,030	158,700	150,561	-19.1%
Overtime	225,466	292,765	290,000	289,825	-1.0%
Stipends	14,053	22,000	19,800	22,000	0.0%
Total Personnel Services	6,224,154	6,685,154	6,357,569	6,834,493	2.2%
Insurance and Benefits	2,898,016	3,011,873	2,937,910	3,109,278	3.2%
Professional Services	756,148	626,330	675,805	769,228	22.8%
Contractual Services	1,141,944	1,183,808	1,188,007	1,197,872	1.2%
Communication	91,988	167,415	111,708	149,146	-10.9%
Professional Development	55,240	106,675	90,050	97,415	-8.7%
Operating Supplies	222,366	293,970	302,454	316,285	7.6%
Capital Outlay	92,924	339,650	310,968	311,752	-8.2%
Total Operating Expenditures	11,482,780	12,414,875	11,974,471	12,785,469	3.0%
Transfers	3,442,196	1,551,585	1,554,066	1,562,382	0.7%
TOTAL EXPENDITURES	14,924,976	13,966,460	13,528,537	14,347,851	2.7%

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VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

CORPORATE ORGANIZATIONAL CHART



VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

Corporate

The Corporate department is the general administrative area for the Village. The Village Board, Village Administration and Human Resources expenditures are all found within this department. The Village President and six Trustees appoint a Village Administrator, Village Clerk, Village Treasurer and all Department Heads.

Staffing levels have been maintained at six total employees over the past 3 years. The employees work together when necessary to support the varied tasks they are confronted with to maintain the current levels of service for residents, the Village Board and village employees. No new employees are being considered for this department.

Position	Fiscal Year 10/11	Fiscal Year 11/12	Fiscal Year 12/13
Village Administrator	1.0	1.0	1.0
Executive Assistant	1.0	1.0	1.0
Human Resources Director	1.0	1.0	1.0
H.R. Generalist	1.0	1.0	1.0
Village Clerk	1.0	1.0	1.0
Deputy Clerk	1.0	1.0	1.0
Totals	6.0	6.0	6.0

Administration

The Village Administrator is responsible for all the day-to-day administrative functions of the Village. 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 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. Records retention, storage and destruction are functions of the Village Clerk. The Clerk is also appointed as the Freedom of Information Act (FOIA) and Open Meetings Act (OMA) officer for the Village.

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

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

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.

Fiscal Year 2013 Budget

Total department budget is up 5%

- Personnel costs are down 2% (\$11,204) due to a lower salary for the new employee in the administrative assistant position
- Insurance/benefits up 6% (\$8,565) due to insurance premium increases and tier changes of employees
- Professional services are up 9% (\$35,136) because of \$2,000 increase in Utility tax rebates and \$37,000 increase in Transit Services netted with other reductions
- Contractual services are up 35% (\$33,714) due to Unemployment costs up \$30,000, liability insurance down \$18,000, maintenance building up \$8 000 and maintenance equipment down \$16,000 (items moved to other departments).
- Communication costs are down 13% (\$2,500) due to reductions in postage and telephone costs
- Professional development is up 9% (\$2,250) for Village President/Board training costs and various Dues increases
- Operating supplies are down 13% (\$700) due to \$3,000 reduction in office supplies line item
- Capital outlay has been removed from the budget and is down 100% or a reduction of \$10,000

Fiscal Year 2011/2012 Accomplishments

The Village Police Chief was appointed as Interim Village Administrator in April, 2011 due to the incumbent Village Administrator not being reappointed. What was to be a six to eight month appointment turned into a twelve month appointment. Major accomplishments for the fiscal year included the completion of a 5-year Strategic Plan, the creation of two new departments, development of a new mission statement, adoption of guiding principles for decision making and the maintaining of all Village services during the blizzard. The newly adopted strategic plan will be implemented with the start of the fiscal year beginning May 1, 2012. The Village Administrator will be responsible for coordinating and implementing the objectives of the strategic plan.

Strategic Plan Objectives

Reference the Strategic Plan as a guide to Oswego's vision, direction and budgeting. SPO 1.2.1
Provide annual or as needed performance reports on fulfillment of the Strategic Plan. SPO 1.2.2
Review the Strategic Plan annually and update as appropriate. SPO 1.2.3
Ensure that fees imposed by the Village cover actual costs. SPO 1.1.5
Encourage innovation and cross-department collaborations. SPO 1.4.3
Create collegial and healthy working relationships. SPO 1.5.1

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

Investigate potential public transportation opportunities, such as Kendall Area Transit (KAT) to provide transportation options for seniors and those reliant on alternatives to the automobile. SPO 6.2.2

Fiscal Year 2011/2012 Village Clerk Objectives

1. Continue to improve the Document Management System and review of records with Local Records Commission. *Documents that were approved for destruction were destroyed on December 19, 2011. Annual review of village records will be an on-going goal; doing this on an annual basis will help all departments with records management; organizing files and making retrieval more efficient.*
2. Cross train staff and streamline processes. *We have hired a new administrative assistant and have begun training her. Our main focus this year has been to audit the Business Registration process to determine the expenses and revenues associated with this procedure to determine the best way to make this process more efficient.*
3. Work with Department Heads, Attorney, Board, and the Legislative, Policy and Human Resource Committee to review Village Ordinances. *We have made many several changes to the code over this last fiscal year; the section that was most affected was the Taxicab License section which had not been updated since the early 1960's. .*
4. Attend training and continue to improve the professional operation of the Clerk's Office. *I have attended the quarterly Clerk seminars put on by our state organization, the Municipal Clerks of Illinois, and this year also attended the annual International Institute of Municipal Clerks Conference. Networking with Clerks in the state and throughout the world helps greatly in helping us to better serve the Board and residents of the Village. The information that is gained from attending sessions and exchanging ideas is extremely valuable.*
5. Become more familiar with the Administrative Adjudication software and processes. *We continue to make progress but are still not where we would like to be. Will continue to work to become more proficient with this software.*
6. Facilitate communication with residents through use of web site and other technology available to us. *Working with Community Relations to make improvements and add information to the Village's web site and newsletter to keep the residents better informed and comply with state requirements. Recently approved ordinances have been added to the Village newsletter; Minutes, agendas, meeting packets, audio recordings of the Board meetings, applications, village code of ordinances are among some of the documents that we have made available through the web site.*

Fiscal Year 2012/2013 Village Clerk Objectives

1. Maintain a high level of municipal services to provide for the health, safety and welfare of the public. SPO 1.3
2. Create a work environment that is conducive to a high-performing municipal organization. SPO 1.4
3. Model desired behavior by adopting eco-friendly Village practices. SPO 4.2
4. Encourage candidate forums in preparation for a higher level of understanding and voter participation. SPO 5.2.3

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

**GENERAL FUND
CORPORATE**

EXPENDITURES	FY 10/11 ACTUAL	FY 11/12 BUDGET	FY 11/12 ESTIMATED	*FY 12/13 BUDGET	BUDGET PERCENT CHANGE
Personnel Services					
Salaries Full-Time	800,606	448,468	288,000	440,264	-2%
Overtime	292	0	0	0	0%
Salaries, Elected Officials	27,600	27,600	27,600	27,600	0%
Stipends	14,053	22,000	17,000	19,000	-14%
Total Personnel Services	842,551	498,068	332,600	486,864	-2%
Insurance and Benefits	302,449	155,581	126,252	164,146	6%
Professional Services	678,451	402,645	429,500	437,781	9%
Contractual Services	236,519	96,760	173,100	130,474	35%
Communication	19,535	19,500	20,000	17,000	-13%
Professional Development	21,724	25,590	18,000	27,840	9%
Operating Supplies	6,023	5,500	5,911	4,800	-13%
Capital Outlay	12,967	10,000	10,518	0	-100%
TOTAL EXPENDITURES	2,120,219	1,213,644	1,115,881	1,268,905	5%

*Moved Community Relations and Finance out of Corporate into own Departments

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

GENERAL FUND	Budget
CORPORATE	2012/2013

Personnel Services

6210	Salaries, Full-Time		
	Administration	194,333	
	Clerks Office	124,156	
	Human Resources	121,775	
	Total Salaries, Full-Time		440,264
6245	Salaries, Elected Officials		27,600
6250	Meeting Stipend		19,000
	Total Personnel Services		486,864

Insurance and Benefits

6310	FICA, Village Share		36,328
6315	IMRF, Village Share		49,946
6330	Health Insurance		71,783
6333	Life Insurance		129
6335	Dental Insurance		5,960
	Total Insurance and Benefits		164,146

Professional Services

6480	Engineering Service		20,000
6520	Legal Service		200,000
	Village Corporation Counsel		
6530	Miscellaneous Professional Service		
	Adjudication	3,000	
	Alarm Services - Village Hall	4,600	
	Employee Assistance Program (EAP)	2,400	
	IL Railway - Annual Rent	1,050	
	Miscellaneous Professional Services	1,550	
	Total Miscellaneous Professional Service		12,600

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

GENERAL FUND	Budget
CORPORATE	2012/2013
6760 Human Resources Professional Services	
Miscellaneous	600
Flex Spending	1,200
Wellness Program	1,500
Length of Service Awards	1,600
Total Human Resources Professional Services	4,900
6790 Community Relations Professional Services	1,000
6791 Senior Center	
Committee Operations	2,000
Village Support for Senior Center	33,000
Total Senior Committee	35,000
6794 Citizen Committee for Women	2,000
6796 Utility Tax Rebates	36,000
6840 Transit Services	
Park-N-Ride	81,281
Para Transit	45,000
Total Transit Services	126,281
Total Professional Services	437,781
<u>Contractual Services</u>	
6325 Unemployment Insurance	75,000
6500 General Insurance	15,514
6605 Property Tax Rebate	1,250
Westphal Chevrolet	
7310 Maintenance, Building	30,000
Various Maintenance and Upkeep on Village Hall	

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

GENERAL FUND	Budget
CORPORATE	2012/2013

7315	Maintenance, Equipment	
	Maint. Contract on Village Hall Telephone Sys.	5,500
	Maint. Contracts on Laser Fiche	1,910
	Maint. Contracts on Office Equipment	1,300
	Total Maintenance, Equipment	8,710
	Total Contractual Services	130,474

Communication

6505	Codification Expense	
	Sterling Codifiers - Update of Code Books	4,000
	On-line codification	600
		4,600
6550	Printing Expense	
	Multi-Function Copier Lease	3,400
	Miscellaneous	100
	Total Printing Expense	3,500
6715	Advertising, Bids and Records	1,500
	Legally Required Village Postings	
6720	HR Advertising	1,200
	Advertising for Open Village Positions	
6765	Postage	3,500
6785	Telephone Expense	2,700
	Village Hall Telephone Service; Cell Phones	2,700
	Total Communication	17,000

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

**GENERAL FUND
CORPORATE**

**Budget
2012/2013**

Professional Development

6566	Travel and Training		
	Village Administrator - ICMA, Metro Managers	2,000	
	Village Clerk's Office	2,000	
	Mileage Reimbursements	1,000	
	Village Board IML Conference	3,000	
	Village President	2,000	
	Human Resources Department	750	
	Total Travel and Training	10,750	10,750
6730	Dues		
	Kendall County Fair	100	
	Illinois Lincoln Highway Coalition	390	
	Fox River ECO	100	
	Metropolitan Mayor's & Managers	1,150	
	International City Managers Association(ICMA)	350	
	Illinois City Managers Association (ILCMA)	1,250	
	HR Dues	800	
	Metro West Council of Governments	10,500	
	Illinois Municipal League	1,800	
	Municipal Clerks of Illinois & International Institute of Municipal Clerks	300	
	Local Memberships	50	
	Oswego Chamber of Commerce	300	
	Total Dues	17,090	17,090
	Total Professional Development		27,840

Operating Supplies

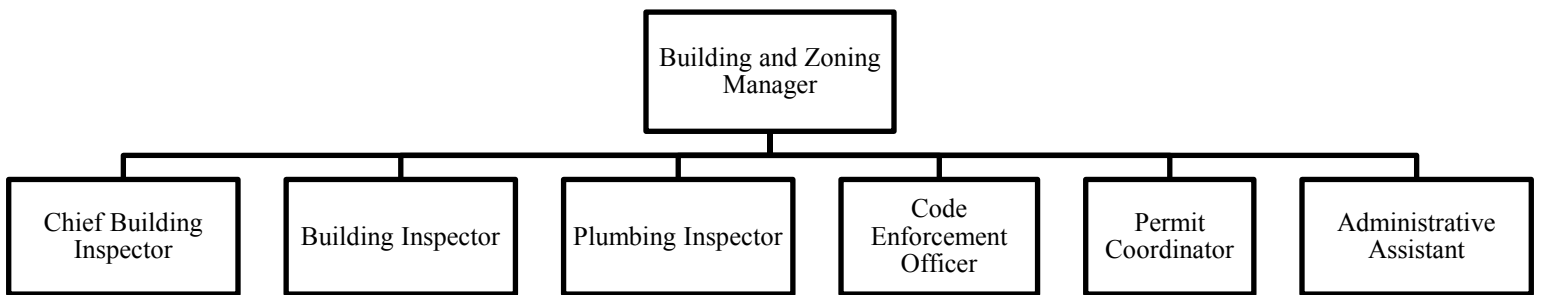
6720	Books and Publications		
	Administration	600	
	Human Resource Publications	200	
	Total Books and Publications	800	800
6735	Gasoline		400

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

GENERAL FUND			Budget
CORPORATE			2012/2013
6740	Office Supplies		
	Minute Books	200	
	Village Clerk Filing Supplies	1,000	
	Various Office Supplies	<u>1,500</u>	
	Total Office Supplies		2,700
6806	Miscellaneous		200
6825	Uniform Allowance		<u>700</u>
	Total Operating Supplies		<u>4,800</u>
TOTAL CORPORATE			<u><u>1,268,905</u></u>

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

BUILDING AND ZONING ORGANIZATIONAL CHART



VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

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 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 and more efficient ways to complete the job.

INNOVATION – Be open to innovative ways of addressing 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 presides over three divisions: Inspection Services, Administrative Services and Code Compliance. Staffing has remained constant the past three years with the exception of a summer intern program established in Fiscal Year 2012 working on code enforcement.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

Position	Fiscal Year 10/11	Fiscal Year 11/12	Fiscal Year 12/13
Building and Zoning 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
Code Enforcement Officer	1.0	1.0	1.0
Code Enforcement Summer Intern	0	.3	.3
Permit Coordinator	1.0	1.0	1.0
Administrative Assistant	1.0	1.0	1.0
TOTALS	7.0	7.3	7.3

The purpose of the Inspection 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”. This is achieved by completing “plan reviews” (plans and specifications conform to the requirements of the building code) and “field inspections” (construction conforms to the plans and specifications).

The Code Compliance Division is responsible for ensuring compliance with Village Ordinances such as public nuisances, zoning violations, solid waste disposal violations, inoperable vehicles, weeds and signage, etc. Code Compliance is necessary to maintain a high-quality community environment. This is accomplished by responding timely to complaints and ensuring an acceptable resolution.

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

Fiscal Year 2013 Budget

Total department budget is up 4%

- Personnel costs increased a total of 3% (\$13,783)
- Insurance/benefits are up 3% (\$5,477) due to health insurance premium increases
- Professional services has increased \$3,000 to account for actual yearly costs of elevator inspections being completed
- Contractual services is down 5% (\$914) due to liability insurance and maintenance equipment costs reductions
- Communication costs are down 6% (\$440) due to advertising and telephone expense line item decreases
- Professional development is up 15% (\$700) as training expense was increased to cross train inspectors
- Operating supplies are up 1% (\$100) due to an increase in the gasoline line item

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

Challenges/issues

The department has been operating with limited staff for completing all the requirements of Village Ordinances and the building code. Immediate needs within the department are more computerization of incoming data from field inspections and replacement of department vehicles. As future growth occurs, staffing levels will need to be increased or more efficient operations put in place to keep up with the increase in demand for services. Revenue sources will also need to be analyzed to compensate the number of employees hired and the operating costs which will be incurred. Building fees will need to be reviewed to determine whether they are sufficient to support the entire departments' services.

Fiscal Year 2011/2012 Building and Zoning Department Objectives/Status

1. Continue Education through seminars and ICC certification.

Inspector:

Department of Energy-Commercial Requirements of 2009 IECC
Department of Energy-Lighting
Department of Energy-Building Envelope
Department of Energy-Residential Requirements of 2009 IECC
Residential and Commercial Electrical Code
Residential Fire Sprinkler Summit
Illinois Accessibility Code
Health Departments Emergency Preparedness Program Public Health and
Community Preparedness and Collaboration

Chief Building Inspector:

Illinois Accessibility Code
Residential Fire Sprinkler Summit
2009 Energy Conservation Codes
Health Departments Emergency Preparedness Program Public Health and
Community Preparedness and Collaboration

Code Enforcement Officer:

Advanced Legal Aspects for Building Code Officials and Inspectors
2009 IECC Fundamentals Residential Provisions for Builders
Health Departments Emergency Preparedness Program Public Health and
Community Preparedness and Collaboration

Plumbing Inspector:

Residential Fire Sprinkler Summit
Illinois Plumbing Consultants Inc.
National Incident Management System (NIMS)
Health Departments Emergency Preparedness Program Public Health and
Community Preparedness and Collaboration

2. Continue to improve customer service through education and policy change.
Turnaround time on plan review has been improved to two to three days on residential, approximately one week on commercial, depending on the scope of the project. Over the counter permits are now available on Wednesday of each week for accessory permits and other basic projects which can be reviewed in a short period of time.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

3. Complete, revise, and update departmental policies and procedure guidelines.
All aspects of the department have been redeveloped to be handled electronically. All formats were reviewed and compared to all existing annexation agreements in order to confirm fee changes are implemented correctly and all calculations continue to be accurate.
4. Encourage Building and Zoning inspectors to join building trade associations to stay abreast of current and future permitting trends.
The department is 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. The department is also a member of National Fire Protection Association (NFPA).
5. Initiate monthly scheduled court dates through administrative adjudication system with the Police Department.
Process is up and running. Continued enhancements occur as various situations arise.
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. New web site will present the possibility of forms being completed, submitted and tracked on line.
8. Encourage certification for the administrative office to enhance ISO ratings.
Completed.
9. Develop and implement homeowner education programs by designing handouts, brochures and writing article for the Village newsletter.
Completed.

Fiscal Year 2012/2013 Building and Zoning Department Objectives

1. By working with developers and contractors and appropriate Village staff, the Village will strive to identify and define all areas of the building process which may be expedited and accelerated in order to provide a smooth, efficacious method of completing an exemplary end product. SPO 2.1.5
 - a. Continue to improve customer service through education and policy changes.
2. The Village will encourage existing businesses and property owners to make improvements to their existing buildings which will result in the stabilization of commercial areas. SPO 2.1.5

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

3. Continue education through seminars and ICC certification testing.
4. Participate in International Code Council (ICC) Safety Awareness Week.
5. Establish a quarterly job share experience program for Permit Coordinators and Field Inspectors.
6. Enhance Building & Zoning information on the website as necessary.

YEARLY PERMIT COUNT
Permits issued/% of change from previous year

Permit Type	2009	2010	% +/-	2011	% +/-	2011 % to Total Permits
Single Family Residence	79	83	5%	87	5%	8.1%
Accessory Structure	493	422	-14%	386	-9%	35.8%
Addition-Attached	9	7	-22%	11	57%	1.0%
Remodeling	48	48	0%	45	-6%	4.2%
Industrial Building	1	0	-100%	0	0%	0.0%
Commercial Building	2	4	100%	4	0%	0.4%
Commercial/Industrial Build Out-Remodel	23	28	22%	29	4%	2.7%
Roofing & Siding	442	253	-43%	233	-8%	21.6%
Demolition	9	6	-33%	5	-17%	0.5%
Other	111	118	6%	164	39%	15.2%
Attached Single Family	42	16	-62%	24	50%	2.2%
Signs	94	55	-41%	63	15%	5.8%
Temporary Pool	2	2	0%	1	-50%	0.1%
Fire Protection	6	2	-67%	4	100%	0.4%
Irrigation System	20	21	5%	7	-67%	0.6%
Project Completion	19	2	-89%	5	150%	0.5%
Change of Occupancy Permit	8	25	213%	9	-64%	0.8%
Total	1,408	1,092	-22%	1,077	-1%	100.0%

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

**GENERAL FUND
BUILDING AND ZONING**

EXPENDITURES	FY 10/11 ACTUAL	FY 11/12 BUDGET	FY 11/12 ESTIMATED	FY 12/13 BUDGET	BUDGET PERCENT CHANGE
Personnel Services					
Salaries Full-Time	368,172	394,329	400,000	407,968	3%
Salaries Part-Time	0	3,600	3,600	3,744	4%
Overtime	371	0	0	0	0%
Total Personnel Services	368,543	397,929	403,600	411,712	3%
Insurance & Benefits	161,568	173,877	165,525	179,354	3%
Professional Services	3,150	1,000	4,400	4,000	300%
Contractual Services	25,355	18,428	17,175	17,514	-5%
Communication	6,597	7,800	7,210	7,360	-6%
Professional Development	1,305	4,800	4,500	5,500	15%
Operating Supplies	7,169	8,300	8,400	8,400	1%
TOTAL EXPENDITURES	573,687	612,134	610,810	633,840	4%

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

GENERAL FUND BUILDING AND ZONING	Budget 2012/2013
<hr/>	
<u>Personnel Services</u>	
6210 Salaries, Full-Time	407,968
6222 Salaries, Part-Time	3,744
	<hr/>
Total Personnel Services	411,712
<u>Insurance and Benefits</u>	
6310 FICA, Village Share	30,434
6315 IMRF, Village Share	46,073
6330 Health Insurance	95,266
6333 Life Insurance	152
6335 Dental Insurance	7,429
	<hr/>
Total Insurance and Benefits	179,354
<u>Professional Services</u>	
6530 Miscellaneous Professional Service Elevator Inspections	4,000
	<hr/>
Total Professional Services	4,000
<u>Contractual Services</u>	
6500 General Insurance	15,514
7315 Maintenance, Equipment Office equipment upkeep and maintenance	500
7325 Maintenance, Vehicles Maintenance on Building and Zoning vehicle fleet	1,500
	<hr/>
Total Contractual Services	17,514

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

GENERAL FUND	Budget
BUILDING AND ZONING	2012/2013

Communication

6550	Printing Expense		
	Multi-Function Copier Lease	1,300	
	Miscellaneous	200	
	Total Printing Expense	1,500	1,500
6715	Advertising, Bids and Records		200
6765	Postage		2,000
6785	Telephone Expense		3,660
	Cell Phone and landline telephone costs		3,660
	Total Communication		7,360

Professional Development

6566	Travel and Training		5,000
	ICC and NFPA sponsored certifications/seminars for inspectors, Computer, organizational and customer service seminars for office staff		
6730	Dues		500
	National Fire Protection Association(NFPA)		500
	International Code Council(ICC)		
	Total Professional Development		5,500

Operating Supplies

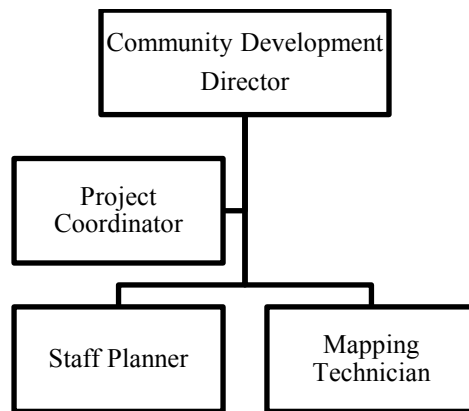
6720	Books and Publications		800
	2006 International Building Code		
	2002 National Fire Code		
	ASTM Standards		

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

GENERAL FUND		Budget
BUILDING AND ZONING		2012/2013
6735	Gasoline Fuel for five (5) Village owned vehicles	5,000
6740	Office Supplies	2,000
6825	Uniform Allowance	<u>600</u>
	Total Operating Supplies	<u>8,400</u>
TOTAL BUILDING AND ZONING		<u><u>633,840</u></u>

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

COMMUNITY DEVELOPMENT ORGANIZATIONAL CHART



VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

Community Development

The Community Development Department is responsible for the administration of the development review process, including project management and current and long-range planning. The 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.

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

Position	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13
Community Development Director	1	1	1	1	1
GIS/IT Coordinator	1	1	1	1	1
Planner	3	2	1	1	1
Project Coordinator	1	1	1	1	1
Totals	6	5	4	4	4

Fiscal Year 2013 Budget

Total department budget is up 11%

- Personnel services is up 9% (\$20,501) due to a current midyear salary increase for the IT/GIS position
- Insurance/benefits are up 17% (\$14,383) due to health insurance coverage changes of two employees converting from E+1 to family
- Professional services is down 14% (\$1,350) due to plan commission, ECO and historic preservation line item reductions
- Contractual services are down 2% (\$276) due to the liability insurance reduction
- Communication is up 55% (\$3,800) because of printing expense increases of \$4,500 for the comprehensive plan update
- Professional development has increased 8% (\$300) because of increases in the Dues line item
- Operating supplies has increased 76% (\$2,000) because of the additional supplies needed for the comprehensive plan update

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

- Capital outlay has decreased 7% (\$300) due to decreased costs for the mapping system

Challenges/Issues

The Village's Strategic Plan has identified several goals that will involve either oversight, coordination, direct involvement, or some level of assistance by the Community Development Department. Many of the goals are new initiatives to the Village and may require effort to develop tools and techniques to complete the tasks. The techniques established will need to be devised to allow for continued development of the goals in the future. Establishing these tools and techniques may require a relatively large amount of resources, particularly involving staff time, but the result will be a goal or program that will be easier to implement in the future as the tools and techniques are refined. Due to budget constraints, the Community Development Department will participate in the Strategic Plan efforts using existing resources without the assistance of additional staff or consultants.

Fiscal Year 2011/2012 Objectives

General Department Objectives

1. Manage the development review process in a manner consistent with Village policies and good planning practices.
Staff works with petitioners to process applications through internal staff review and 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 consistently updates the existing/pending development map and also created an interactive map on the Village's website for identifying existing commercial sites and vacant commercial and industrial properties.
3. Process amendments to the Zoning Ordinance.
Staff processed four amendments to the Village Code in 2011. These changes included changing the types of uses permitted and special uses in zoning districts, and 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 providing information for economic development have been added to the website. These maps provide information regarding existing and available commercial and industrial sites, traffic counts, and demographic data. The Zoning map has been updated as property is rezoned. The GIS database has been updated and new information has been added, particularly in regards to fire hydrants and street lights.
5. Prepare advisory reports, analyses, and recommendations to the Village Board, Plan Commission and Zoning Board of Appeals.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

Staff prepared reports, analysis, and recommendations to each of these Commissions and Boards.

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.*
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 Objectives

Strategies from the adopted Village of Oswego Strategic Plan:

- Focus on strategies that increase assessed value. SPO 1.1.4
- Reach out to and assist developers to encourage completion of existing projects and take advantage of available opportunities. SPO 2.3.1
- Review & keep the Village of Oswego Comprehensive Plan current. SPO 2.3.3
- Educate citizens and businesses on best practices. SPO 4.1.4
- Promote recycling, waste reduction and water conservation. SPO 4.1.5
- Ease traffic flow in major corridors through implementation of the Transportation Plan. SPO 6.1.2
- Engage federal and state entities, neighboring communities and elected officials to advance the process and funding for rail service in Oswego. SPO 6.2.1

Fiscal Year 2012/2013 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.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

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.

Performance Measures						
Requests Submitted	2006	2007	2008	2009	2010	2011
Annexation	7	6	5	1	0	0
Annexation Agreement	6	6	0	1	0	0
Rezoning: Residential	6	4	6	1	0	0
Rezoning: Commercial	11	5	3	2	3	1
Rezoning: Manufacturing	0	0	3	0	0	0
Concept Plan: Residential	0	3	3	0	0	0
Concept Plan: Commercial	2	1	4	1	0	0
Concept Plan: Manufacturing	0	0	0	0	0	0
PUD Agreement: Residential	2	3	0	0	1	0
PUD Agreement: Commercial	2	3	0	0	1	0
PUD Agreement: Manufacturing	0	0	0	0	0	0
Preliminary PUD: Residential	6	2	4	0	1	0
Preliminary PUD: Commercial	15	5	1	2	1	1
Preliminary PUD: Manufacturing	0	0	1	0	0	0
Preliminary Plat: Residential	4	0	3	2	1	0
Preliminary Plat: Commercial	10	1	1	2	1	0
Preliminary Plat: Manufacturing	0	0	1	0	0	0
Final PUD: Residential	11	1	3	1	2	0
Final PUD: Commercial	36	28	6	5	0	3
Final PUD: Manufacturing	0	1	5	0	0	0
Amendment to Final PUD	0	0	12	17	17	11
Final Plat: Residential	9	0	3	1	3	0
Final Plat: Commercial	12	9	5	2	0	2
Final Plat: Manufacturing	0	0	5	0	0	0
Special Use Permit: Residential	0	0	2	0	0	0
Special Use Permit: Commercial	4	8	2	0	5	1
Special Use Permit: Manufacturing	0	0	4	1	4	2
Site Plan: Staff Review Only	2	0	0	0	0	0
Site Plan:	0	3	0	1	0	1
Variances: Residential	7	5	0	4	4	2

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

Requests Submitted	2006	2007	2008	2009	2010	2011
Variances: Non-Residential	2	3	1	2	1	0
Zoning Ordinance Text Amendments	0	5	0	7	4	4
County Jurisdictional Review	2	3	4	4	3	0
Total Year-End Requested Actions	156	105	87	57	52	28
Projects Processed	2006	2007	2008	2009	2010	2011
Plan Commission	81	56	33	27	19	16
Zoning Board of Appeals	9	8	2	5	7	3
Total Year-End Projects Processed	90	64	35	32	26	19
LENGTH OF REVIEW PROCESS						
	2006	2007	2008	2009	2010	2011
Average number of days between application submittal and Plan	28 days	22 days	30 days	26 days	59 days	22 days
Days between application and Village Board decision	73 days	87 days	69 days	35 days	72 days	67 days

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

GENERAL FUND

COMMUNITY DEVELOPMENT

EXPENDITURES	FY 10/11 ACTUAL	FY 11/12 BUDGET	FY 11/12 ESTIMATED	FY 12/13 BUDGET	BUDGET PERCENT CHANGE
Personnel Services					
Salaries Full-Time	228,180	240,562	235,284	261,063	9%
Salaries Part-Time	220	0	0	0	0%
Total Personnel Services	228,400	240,562	235,284	261,063	9%
Insurance & Benefits	83,535	86,931	90,120	101,314	17%
Professional Services	9,453	9,500	5,800	8,150	-14%
Contractual Services	15,950	11,444	11,450	11,168	-2%
Communication	4,641	6,900	5,028	10,700	55%
Professional Development	2,028	3,800	3,800	4,100	8%
Operating Supplies	1,553	2,625	1,600	4,625	76%
Capital Outlay	7,760	4,200	3,000	3,900	-7%
TOTAL EXPENDITURES	353,320	365,962	356,082	405,020	11%

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

GENERAL FUND	Budget
COMMUNITY DEVELOPMENT	2012/2013
<hr/>	
<u>Personnel Services</u>	
6210 Salaries, Full-Time	261,063
Total Personnel Services	261,063
<u>Insurance and Benefits</u>	
6310 FICA, Village Share	19,346
6315 IMRF, Village Share	29,483
6330 Health Insurance	49,464
6333 Life Insurance	87
6335 Dental Insurance	2,934
Total Insurance and Benefits	101,314
<u>Professional Services</u>	
6760 Plan Commission Meeting stipends	3,150
6792 Environmentally Conscious Oswegoans(ECO) Committee Promotes ecologically friendly practices within the Village	3,000
6830 Zoning Board of Appeals Meeting stipends	1,000
6835 Historic Preservation Committee Promotes the retainage of the historic features of the Village	1,000
Total Professional Services	8,150
<u>Contractual Services</u>	
6500 General Insurance	10,343

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

GENERAL FUND	Budget
COMMUNITY DEVELOPMENT	2012/2013

7315	Maintenance, Equipment Service work for the plotter	500
7830	Mapping Expense Sidwell Aerial Maps	325
Total Contractual Services		11,168

Communication

6550	Printing Expense	
	Multi-Function Copier Lease	1,700
	Comprehensive Plan	4,500
	Miscellaneous	500
	Total Printing Expense	6,700
6715	Advertising, Bids and Records Posting of legal notices, requests for proposals, etc.	400
6765	Postage	1,000
6785	Telephone Expense AT&T and Nextel services	2,600
Total Communication		10,700

Professional Development

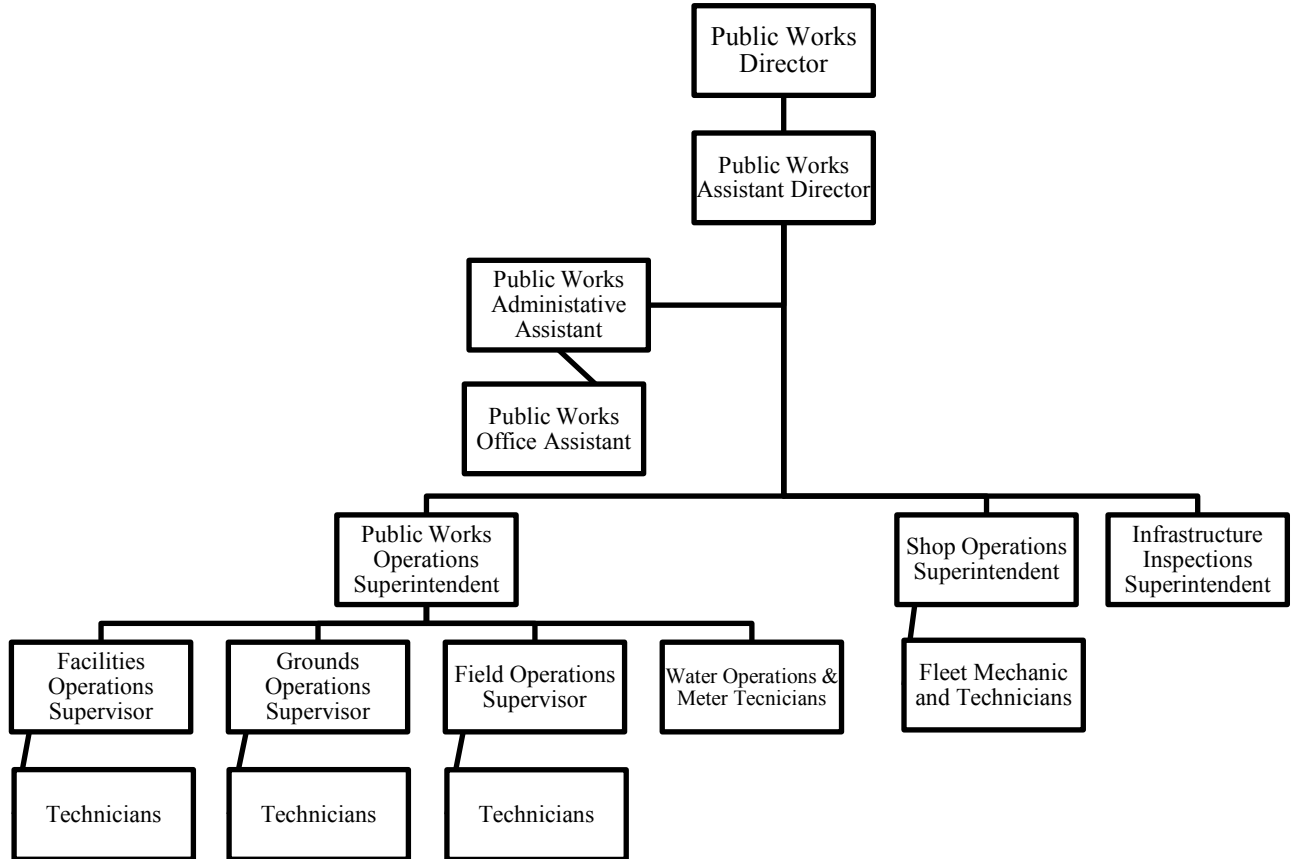
6566	Travel and Training ICSC Conference Monthly planning meetings and planning, zoning and land use related seminars/conferences, GIS/Computer training, organizational, customer service and self-improvement related seminars/training, AICP study and test preparation fee	3,000
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VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

GENERAL FUND	Budget
COMMUNITY DEVELOPMENT	2012/2013
6730 Dues	1,100
American Planning Association(APA)	
American Institute of Certified Planners(AICP)	
Illinois Geographic Information System Association (ILGIS)	
Total Professional Development	4,100
 <u>Operating Supplies</u>	
6740 Office Supplies	4,500
Various file folders, stationary, paper, pens, etc.	
6806 Miscellaneous	125
Total Operating Supplies	4,625
 <u>Capital Outlays</u>	
7821 Mapping System	3,900
9000 Other Capital Outlay	0
Total Capital Outlays	3,900
 TOTAL COMMUNITY DEVELOPMENT	 405,020

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

PUBLIC WORKS ORGANIZATIONAL CHART



VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

Road and Bridge

The Road and Bridge department is responsible for the maintenance, repair and replacement of the Village's roadway system(130 lane miles) which includes street patching, concrete sidewalk repair, curb and gutter replacement, pavement marking, street sign replacement and maintenance, street light (2,156) and traffic signal maintenance and repairs, street sweeping, snow removal operations, mosquito spraying, tree trimming and replacement, brush chipping, storm sewer maintenance and the annual leaf removal program.

The Public Works employees are utilized for completing all the services within the Road and Bridge department. The Village has 3 certified arborists who manage all the tree removal and tree maintenance. Staffing levels have remained at 23 full-time and one part time employee for the past five years. Currently, two vacant positions exist which will not be filled. One of the two positions is planned to be filled in the fall of 2012 and part-time hires will be used in the interim.

<u>Public Works Department</u>	Actual FY 09/10	Actual FY 10/11	Budget FY 11/12	Projected FY 11/12	Budget FY 12/13
Public Works Director	1.00	1.00	1.00	1.00	1.00
Public Works Asst. 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
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	8.00	8.00	8.00	8.00	10.00
Technicians II	5.00	5.00	5.00	5.00	3.00
	23.50	23.50	23.50	23.50	23.50

Fiscal Year 2013 Budget

Total department budget is up 11%

- Personnel services is up 4% (\$12,968) due to the wage parameters of the new union contract
- Insurance/benefits is up 12% (\$15,665) because of employee coverage changes
- Professional services has had no change in budget amounts
- Contractual services is up 1% (\$7,494) due to the addition to the budget of contractual snow removal for cul-de-sacs (\$38,000) and a decrease in leaf removal expense (\$6,000)
- Communication is down 25% (\$2,800) due to a decrease in the telephone expense line item
- Professional development has increased 100% (\$1,300) for training programs for staff
- Operating supplies is up 18% (\$20,000) because of a reduction of \$20,000 for tree purchases and the addition of sidewalk expense of \$40,000 which was formerly expensed in the Water Fund.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

- Capital outlay is up 107% (\$82,000) due to a vehicle purchase of \$140,000 included in the budget

Challenges/Issues

Prioritizing what exactly gets done first is a constant issue for this department. The staffing levels do not provide enough labor to complete everything that needs the Village's attention. The Village is fighting the Emerald Ash Borer and is in the second season of tree removal and replacement. This is causing the Village to take time and money away from other needed maintenance. Equipment renewal and replacement is another area of concern for the department as limited funding has not allowed for the Village to keep up with replacing aging equipment and vehicles causing the department to incur greater rental costs for equipment.

Fiscal Year 2011/2012 Road and Bridge Objectives: Status

1. Public Works will work to develop and implement a set of core values.
This is ongoing and will continue in 2012/2013.
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.
This is ongoing and will continue in 2012/2013.
3. Public Works will work to ensure that the Village has the programs, facilities and services that meet the needs of our community.
This is ongoing and will continue in 2012/2013.
4. Continue the installation of the new sidewalks in section of old town as needed
The list for 2011 was completed
5. Continue GPS/GIS
All streetlights were plotted in 2011. Additional infrastructure will be plotted in 2012.

Strategic Planning Goals which the department contributes to:

1. Provide reliable, efficient and sustainable municipal services. SPO 1.3.1
2. Model desired behavior by adopting eco-friendly Village practices. SPO 4.
3. Ensure connectivity of new and existing streets. SPO6.1.1
4. Finalize plans for unfinished sidewalks, paths and trails. SPO 6.3.4

Fiscal Year 2012/2013 Road and Bridge Objectives

1. Public Works will work to develop and implement a set of core values.
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.
3. Public Works will work to ensure that the Village has programs, facilities and services that meet the needs of our community. SPO 1.3.1
4. Continue the sidewalk replacement program. SPO 6.3.4
5. Continue to upgrade deteriorating roads throughout the Village. SPO 6.1.1
6. Continue to monitor, remove and replace EAB trees.
7. Continue GPS/GIS. Plot all fire hydrants and water structures.
8. Begin upgrading to LED streetlights in 2013. Public Works will begin upgrading all Village owned street lighting to LED to save on energy costs. SPO 4.2

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

Public Works 2011 Quantities of Completed Tasks

<u>Street Lights/Traffic Signals</u>	Fiscal Year 2009/2010	Fiscal Year 2010/2011	Fiscal Year 2011/2012
Street Light Lamps	186	330	463
Light Heads	7	23	39
Photo Cells	73	38	45
Ballast Kits	48	16	14
Fuses	9	5	25
Fuse Holders			3
New Poles Installed (Concrete)	4	4	6
Lens Covers	5	4	5
2010 Work Orders Generated	NA	413	483
<u>Parkway Tree Maintenance</u>			
Tree replacement			
EAB		0	226
Other	47	2	76
Tree removals			
EAB		30	226
Storm damage/other	73	77	86
Trees pruned	268	767	580
Stumps removed	15	97	283
Wood Chips Produced (yds.)			
brush pick up	1100	1260	1060
storm cleanup		1400	400
EAB chips			480
<u>2011 J.U.L.I.E. Locate Tickets</u>			
January	83	98	79
February	96	53	54
March	316	327	261
April	528	614	485
May	720	569	584
June	593	519	631
July	445	439	471
August	359	489	437
September	421	403	399
October	373	378	395
November	226	221	359
December	125	97	237
Total costs	\$5,793	\$5,309	\$5,412

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

**GENERAL FUND
ROAD AND BRIDGE**

EXPENDITURES	FY 10/11 ACTUAL	FY 11/12 BUDGET	FY 11/12 ESTIMATED	FY 12/13 BUDGET	BUDGET PERCENT CHANGE
Personnel Services					
Salaries Full-Time	288,843	324,599	330,000	337,274	4%
Salaries Part-Time	4,852	5,060	3,100	7,962	57%
Overtime	22,358	20,000	20,000	20,000	0%
Total Personnel Services	316,053	349,659	353,100	365,236	4%
Insurance & Benefits	140,452	135,179	138,745	150,834	12%
Professional Services	24,619	35,000	35,000	35,000	0%
Contractual Services	430,323	565,111	508,431	572,605	1%
Communication	7,060	11,000	7,500	8,200	-25%
Professional Development	0	0	1,100	1,300	100%
Operating Supplies	45,754	109,000	122,518	129,000	18%
Capital Outlay	16,353	76,370	96,800	158,370	107%
TOTAL EXPENDITURES	980,614	1,281,319	1,263,194	1,420,545	11%

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

GENERAL FUND	Budget
ROAD AND BRIDGE	2012/2013
<hr/>	
<u>Personnel Services</u>	
6210 Salaries, Full-Time	337,274
6222 Salaries, Part-Time	7,962
6230 Overtime	20,000
	<hr/>
Total Personnel Services	365,236
<u>Insurance and Benefits</u>	
6310 FICA, Village Share	27,316
6315 IMRF, Village Share	40,348
6330 Health Insurance	77,639
6333 Life Insurance	143
6335 Dental Insurance	5,388
	<hr/>
Total Insurance and Benefits	150,834
<u>Professional Services</u>	
6480 Engineering Service	35,000
Consulting Engineer for Village construction projects	
	<hr/>
Total Professional Services	35,000
<u>Contractual Services</u>	
6420 Cleaning Service	3,600
6500 General Insurance	19,005
6540 Mosquito Control Expense	20,000
Continued spraying of the Village with additional spraying due to West Nile virus concerns	

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

GENERAL FUND				Budget
ROAD AND BRIDGE				2012/2013
6555	Rental Expense Rental of equipment for roadway work and street lighting			9,000
6570	Snow Removal Expense Salt purchase for snow removal Contracted snow removal Total Snow Removal Expense		136,000 <u>38,000</u>	174,000
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			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 Upkeep and maintenance of Village bridges			5,000
7360	Maintenance, Street Lights Rewiring of street lights, bulbs, fuses, etc. and repairing fallen poles by Village or outside contractors Solar Street Light additions			60,000

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

GENERAL FUND	Budget
ROAD AND BRIDGE	2012/2013
7365 Maintenance, Safety Equipment Safety equipment purchase, i.e. hard hats, safety glasses or materials for water main breaks	2,500
7370 Maintenance, Safety Signs Purchase of safety signs for all Village buildings as required by law, supplies for sign machine and sign room, supplies for school zone signage and PD requested signage	10,000
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	19,000
7870 Street Lighting Expense Electricity costs for all Village street lights	<u>120,000</u>
Total Contractual Services	572,605
 <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	3,000

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

GENERAL FUND	Budget
ROAD AND BRIDGE	2012/2013
6785 Telephone Expense Cell Phone and telephone usage for the department	3,200
Total Communication	8,200
 <u>Professional Development</u>	
6730 Dues Illinois Arborist Association Illinois Municipal Signage Association Illinois Department of Agriculture (Pest Control)	1,300
Total Professional Development	1,300
 <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	40,000
7840 Sidewalks	40,000
Total Operating Supplies	129,000

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

GENERAL FUND
ROAD AND BRIDGE

Budget
2012/2013

Capital Outlay

7850	Radios, Communication Equipment	6,000
	Replacement of two-way radios/ cell phones	
	Two-way radio annual tower/repeater rental	
7883	Landscape Materials	5,000
7875	Street Sign Purchase	7,370
7899	Vehicle Purchase	<u>140,000</u>

Total Capital Outlay **158,370**

TOTAL ROAD AND BRIDGE **1,420,545**

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

COMMUNITY RELATIONS ORGANIZATIONAL CHART



VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

Community Relations

The Community Relations Manager serves as planner and coordinator of a variety of community events, publications, promotional materials, press releases, website and other written communications for the Village. The Community Relations Manager also oversees the Tourism Bureau. The Tourism Bureau’s responsibilities include attracting visitors to the community through overnight stays, attractions, dining, shopping and events.

The Community Relations Department provides a staff liaison to the Cultural Arts Commission and also works with the Oswego Playhouse to promote and market theatre performances 4 – 5 times a year to the Oswego Community.

The staffing level recently increased by .5 with the addition of the Tourism Bureau Assistant in 2011 and will also increase .5 with the addition of a grant writer position approved for Fiscal Year 2013. The part time visitors’ bureau position will combine with the grant writer position and become a full time position in FY 12/13.

	Actual FY 09/10	Actual FY 10/11	Budget FY 11/12	Projected FY 11/12	Budget FY 12/13
Community Relations Coordinator	1.00	1.00	1.00	1.00	1.00
Visitors' Bureau Assistant & Grant Writer	0.00	0.00	0.00	0.50	1.00
Total	1.00	1.00	1.00	1.50	2.00

Fiscal Year 2013 Budget

- Total department budget is down 28%
 - Personnel services is up 33% (\$26,289)
 - Insurance/benefits is up 73% (\$12,660) because FY 2012 was not a full year budget
 - Professional services has increased 47% (\$23,000)
 - Contractual services has decreased 5% (\$1,414)
 - Communication is down 3% (\$857) due to a decrease in the telephone expense line item
 - Professional development has had no change
 - Operating supplies is down 17% (\$750)
 - Capital outlay is unchanged as this department has no capital expenditures

Challenges/Issues

With the implementation of the Strategic Plan and the Tourism Bureau, the Community Relations Department will face potential staffing and financial challenges this year. Many new projects and events have been added and projected estimates are based on past experience, however, true costs will not be determined until each new event and project is completed. The Community Relations Department will also face the challenges of being a separate department and the scrutiny which comes with it. Time and true costs of events could potentially be an issue for this first year.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

Fiscal Year 2012/2013 Community Relations Objectives

1. Effective Communication – Writes, edits and produces promotional material, coordinates the Village Newsletter, press releases, and brochures for the residents of Oswego.
Staff communicates to all residents and visitors through various media outlets including the Ledger-Sentinel, Oswego Patch, Beacon-News, WSPY, Village website, Email Alerts, Oswego Utility Bills and Social Media – Facebook & Twitter.
2. Successful Events - Coordinates Village of Oswego events and events with various other governmental agencies and the private sector.
Currently 3 major events take place throughout the year – Wine on the Fox, Art Fair, and Christmas Walk. The Village also hosts 2 series throughout the summer – Movies in the Park and Concerts in the Park. Community Relations also works with various organizations implementing other community events throughout the year. With the addition of the Tourism Bureau, additional events will be added including the Celebration of Quilts Festival, Oswego Antique Market and the Oswego Literary Festival.
3. Promote the Village of Oswego as a destination for meetings and conventions and leisure and business travel with an emphasis on overnight stays.
By working with the local hotels and attractions, the Tourism Bureau is able to promote Oswego as a destination to visitors through various media outlets including the Village’s website, Facebook, Twitter, and other local Tourism Bureaus throughout Illinois through ads.
4. Design, coordinate and distribute the annual Visitor Guide.
The Tourism Bureau has produced a true visitor’s guide that promotes the overnight stays, attractions, shopping and dining.

Strategic Planning Objectives

1. Create and market a “Shop Oswego” program. SPO 2.4.1
The Community Relations Department and Tourism Bureau will cultivate a relationship with the business community to learn about their products and services to work together to promote shopping in Oswego. The Department will coordinate an annual campaign that promotes awareness and understanding of the importance of shopping locally and market how it helps residents by keeping local taxes within the Village. The campaign will involve social media announcements and advertisements as well as utilize the Village’s website.
2. Create and maintain partnerships with other organizations to promote recreation, parks, trails, the Riverfront, and other public space. SPO 3.1.1
The Community Relations Department will schedule regular meetings with local organizations to learn about new opportunities; design a new campaign to promote recreation to Oswego and the surrounding communities through events, and existing and new opportunities. Design and implement a new brochure and incorporate a website campaign that advertises all environmental events and promotes the use of the Village’s open spaces and riverfront.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

3. Collaborate with business groups and organizations to host and be an integral part of community events. SPO 3.3.1
The Community Relations Department will meet regularly with business groups and organizations to discuss opportunities for businesses at existing community events. Foster ideas for new events and encourage collaboration between businesses and the Village to host new community events. Encourage the addition of 2-3 new community events in the first year. Solicit feedback from participants to determine ways to improve all community events.
4. Engage existing groups to expand ideas, find new events venues and market our events outside of Oswego. SPO 3.3.2
Develop a guide to promote event venues to existing groups and attract potential new events to Oswego. Through the Tourism Bureau, work with existing event organizers to help promote their events through the Visitor Guide and the Tourism Bureau website.
5. Utilize media to educate and inform about events and engagement opportunities, and to promote citizenship. SPO 5.1.1
Work with various departments to host meetings and events to promote new and existing programs for Village residents. Provide regular press releases and email blasts to the public regarding opportunities for civic engagement. Investigate and utilize other ways to promote activities including social media.
6. Form partnerships with local organizations, utilizing community events and other visible means of involvement. SPO 5.1.3
Regularly attend meetings with local organizations to foster relationships and communication; discuss and promote involvement opportunities at community events and any new opportunities within the Village. Utilize the Village's Community Calendar on the Village's website and the Visitors Center as an opportunity for all organizations to promote events and activities. Continually invite residents to visit the Village's Community Calendar and the Visitors Center as a resource for all to know what is going on in Oswego.
7. Encourage candidate forums in preparation for a higher level of understanding and voter participation. SPO 5.2.3
Encourage local organizations to host candidate forums, help promote these events through local media outlets and educate the public on the importance of civic engagement for local elections. Promote and host voter registration events with the Clerk's office, as needed, prior to elections to help promote voter participation.
8. Embrace diversity as a means to community sustainability. SPO 5.2.4
Reach out to all areas within the community and seek involvement from various groups and organizations to cultivate better communication and participation. Offer opportunities for various groups to participate in all areas within the Village of Oswego. Promote and host events that cater to a wide variety of attendees.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

GENERAL FUND

COMMUNITY RELATIONS

EXPENDITURES	FY 10/11 ACTUAL	FY 11/12 BUDGET	FY 11/12 ESTIMATED	FY 12/13 BUDGET	BUDGET PERCENT CHANGE
Personnel Services					
Salaries Full-Time	0	62,504	61,000	103,635	66%
Salaries Part-Time	0	17,842	14,000	0	-100%
Stipends	0	0	2,800	3,000	100%
Total Personnel Services	0	80,346	77,800	106,635	33%
Insurance and Benefits	0	17,247	16,331	29,907	73%
Professional Services	0	48,500	64,465	71,500	47%
Contractual Services	0	26,100	23,250	24,686	-5%
Communication	0	33,625	9,320	32,768	-3%
Professional Development	0	1,350	2,300	1,350	0%
Operating Supplies	0	4,350	3,550	3,600	-17%
TOTAL EXPENDITURES	0	211,518	197,016	270,446	28%

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

GENERAL FUND	Budget
COMMUNITY RELATIONS	2012/2013
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<u>Personnel Services</u>	
6210 Salaries, Full-Time	103,635
6250 Meeting Stipend	<u>3,000</u>
Total Personnel Services	106,635
<u>Insurance and Benefits</u>	
6310 FICA, Village Share	8,088
6315 IMRF, Village Share	12,043
6330 Health Insurance	9,081
6333 Life Insurance	43
6335 Dental Insurance	<u>652</u>
Total Insurance and Benefits	29,907
<u>Professional Services</u>	
6537 Web Site	23,000
6790 Community Relations Professional Services	
Fireworks	8,500
House Walk	1,000
Prairie Fest	500
Art Fair	6,000
Christmas Walk	13,500
Visitor's Bureau	13,500
Community Map	2,000
Cultural Arts Commission	2,000
Movies in the Park	<u>1,500</u>
Total Community Relations	<u>48,500</u>
Total Professional Services	71,500

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

GENERAL FUND	Budget
COMMUNITY RELATIONS	2012/2013
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<u>Contractual Services</u>	
6500 General Insurance	2,586
6807 Newsletter Delivery 4 Newsletters	22,000
7315 Maintenance, Equipment	<hr style="width: 100%;"/>
Total Contractual Services	24,686
 <u>Communication</u>	
6550 Printing Expense Various Forms and Stationary	10,000
6715 Advertising	20,000
6765 Postage	2,000
6785 Telephone Expense	<hr style="width: 100%;"/>
Total Communication	32,768
 <u>Professional Development</u>	
6566 Travel and Training	1,000
6730 Dues	<hr style="width: 100%;"/>
Total Professional Development	1,350
 <u>Operating Supplies</u>	
6740 Office Supplies	2,450

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

GENERAL FUND		Budget
COMMUNITY RELATIONS		2012/2013
6750	Computer Supplies Consumable Tech Supplies	500
6806	Miscellaneous	150
7885	Furniture	<u>500</u>
	Total Operating Supplies	<u>3,600</u>
TOTAL COMMUNITY RELATIONS		<u><u>270,446</u></u>

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

ECONOMIC DEVELOPMENT ORGANIZATIONAL CHART



VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

Economic Development

The Economic Development Department is primarily responsible for the retention of existing businesses, the attraction of new businesses, and assisting entrepreneurs with the establishment of new businesses. This department provides guidance to property owners, developers, citizens, and other units of government on economic development related issues. Economic Development prepares various reports and does special projects for the Village Board. It also is responsible for the implementation of eighteen items of the 2012-2017 Strategic Plan.

The Economic Development Department provides staff liaisons to the Intergovernmental Economic Development Committee, Downtown Business Group, Chamber of Commerce, Kendall County Economic Development Committee and others. The department assists other departments on development related projects and performs special projects as needed.

The Village's first in-house, full-time Economic Development Director was hired on September 6, 2011.

Position	Budget 11/12	Budget 12/13
Economic Development Director	1.00	1.00
Total	1.00	1.00

Fiscal Year 2013 Budget

Total department budget is up 1%

- Personnel services has decreased 1% (\$855)
- Insurance/benefits is up 20% (\$6,215) because FY 2012 was not a full year budget
- Professional services have increased 100% (\$27,000) as FY 2012 had a \$0 budget. \$25,000 is budgeted for a retail market study
- Contractual services has decreased 3% (\$94)
- Communication is down 70% (\$18,650) due to a reduction in advertising of \$15,000, printing reduction of \$2,000 and telephone reduction of \$1,600
- Professional development has decreased 66% (\$7,500) due to travel/training and dues line item reductions
- Operating supplies is down 72% (\$900) due to office supplies reductions
- Capital outlay is unchanged as this department has no capital expenditures

Challenges/Issues

The major issue for the Economic Development Department in meeting its strategic planning goals is the current state of the economy in the United States. The strategic planning goals will be difficult to achieve unless the economy rebounds and businesses begin to invest and reinvest. This challenge will test the success of the Economic Development Department because it is reliant upon an elastic and vibrant economy. When the general health of the economy is poor or moderate, achieving stated strategic planning goals will be difficult.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

Strategic Planning Objectives

The Economic Development Department is responsible for the following goals and objectives of the 2012-2017 Strategic Plan that was recently adopted. These goals and objectives are to an extent flexible and may change as needed to reflect changing conditions.

Strategy 2. Prospering Economy: Innovative industrial, professional and commercial growth advances and sustains our economic vitality.

Create a Plan that articulates the Villages desires and provides clear guidance for economic development and retention efforts. SPO 2.1

Portray Downtown as the heart of the community and enhance its potential for redevelopment opportunities. SPO 2.2

Strategy 3. Community Enrichment: Quality development and use of public and private space, culture and entertainment make Oswego a sought-after destination.

Establish contemporary and vibrant community spaces while maintaining community charm and character. SPO 3.1

Become a desirable destination for entertainment, arts and culture. SPO 3.2

Foster the value of lifelong learning and support local opportunities for educational enrichment. SPO 3.4

Fiscal Year 2012/2013 Objectives

General Departmental Objectives

1. Manage the economic development process in a manner consistent with Village policies and best practices.
2. Maintain the existing list of available properties.
3. Prepare advisory reports, analyses, and recommendations to the Village Board.
4. Provide staff services to various Boards, Commissions, and Committees as needed.
5. Maintain a list of existing and new businesses.
6. Provide constant community outreach to promote the community and educate others about the Village's economic development program.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

GENERAL FUND

ECONOMIC DEVELOPMENT

EXPENDITURES	FY 10/11 ACTUAL	FY 11/12 BUDGET	FY 11/12 ESTIMATED	FY 12/13 BUDGET	BUDGET PERCENT CHANGE
Personnel Services					
Salaries Full-Time	0	65,000	46,677	84,000	29%
Salaries Part-Time	0	19,855	0	0	-100%
Total Personnel Services	0	84,855	46,677	84,000	-1%
Insurance and Benefits	0	26,139	17,538	31,354	20%
Professional Services	0	0	21,875	27,000	100%
Contractual Services	0	2,700	930	2,606	-3%
Communication	0	26,650	2,500	8,000	-70%
Professional Development	0	11,450	2,950	3,950	-66%
Operating Supplies	0	1,250	300	350	-72%
Capital Outlay	0	2,500	0	0	-100%
TOTAL EXPENDITURES	0	155,544	92,770	157,260	1%

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

GENERAL FUND
ECONOMIC DEVELOPMENT

Budget
2012/2013

Personnel Services

6210	Salaries, Full-Time Administration	84,000
	Total Personnel Services	84,000

Insurance and Benefits

6310	FICA, Village Share	6,316
6315	IMRF, Village Share	9,487
6330	Health Insurance	14,402
6333	Life Insurance	22
6335	Dental Insurance	1,127
	Total Insurance and Benefits	31,354

Professional Services

6530	Miscellaneous Professional Service Retail Marketing Study	25,000
6740	Economic Development	2,000
	Total Professional Services	27,000

Contractual Services

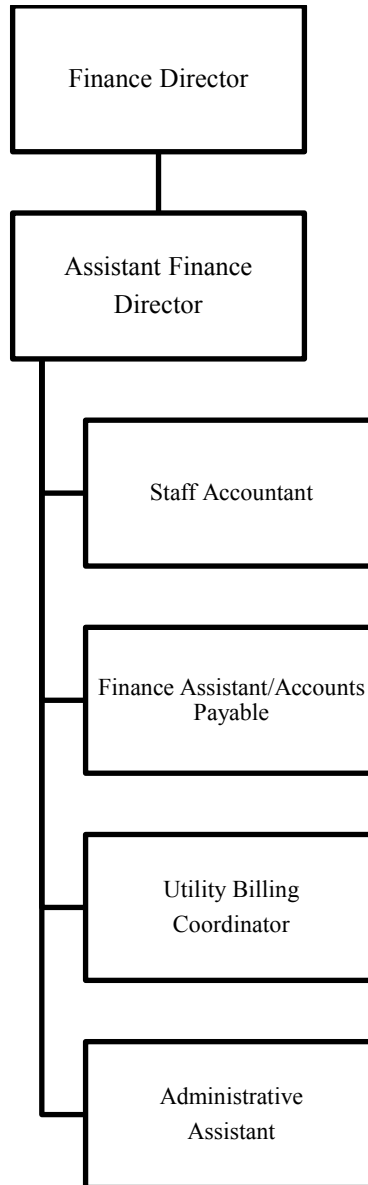
6500	General Insurance	2,586
7315	Maintenance, Equipment	20
	Total Contractual Services	2,606

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

GENERAL FUND ECONOMIC DEVELOPMENT	Budget 2012/2013
<hr/>	
<u>Communication</u>	
6550 Printing Expense	
Multi-Function Copier Lease	250
Miscellaneous	750
Total Printing Expense	1,000
6715 Advertising	5,000
6765 Postage	1,000
6785 Telephone Expense	1,000
Total Communication	8,000
 <u>Professional Development</u>	
6566 Travel and Training	2,500
ICSC Retail Conference	
6567 Meeting Expense	1,000
6730 Dues	450
Total Professional Development	3,950
 <u>Operating Supplies</u>	
6720 Books and Publications	100
6740 Office Supplies	250
Total Operating Supplies	350
TOTAL ECONOMIC DEVELOPMENT	157,260

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

FINANCE ORGANIZATIONAL CHART



VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

Finance

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
- reconciling developer escrow accounts
- technology oversight for the computer systems
- Purchasing oversight for the Village

Financial reporting and operating functions include;

- ✓ scheduling and oversight of the annual Village audit
- ✓ compilation and coordination of the annual Village budget
- ✓ preparation and publication of the annual Treasurer's Report
- ✓ grant reporting
- ✓ fixed asset tracking and reporting
- ✓ production of calendar year tax documentation, including W-2's and 1099's

Staffing will remain at six full time staff for Fiscal Year 2013. One administrative assistant position was relocated to the Building and zoning department in Fiscal Year 2011 to provide counter assistance in the department.

Position	Fiscal Year 10/11	Fiscal Year 11/12	Fiscal Year 12/13
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	1.0	1.0
Totals	7.0	6.0	6.0

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

Fiscal Year 2013 Budget

Total department budget is up 14%

- Personnel services is up 4% (\$11,232)
- Insurance/benefits is up 11% (\$10,393) for employer taxes and dental coverage changes
- Professional services has increased 65% (\$55,116) because of \$83,000 for IT services included in this department
- Contractual services has increased 2% (\$1,264) due to planned software maintenance increases
- Communication is down 9% (\$400) due to a decrease in printing costs
- Professional development is up 2% (\$110) for dues increases
- Operating supplies is down 60% (\$2,250) from reductions in office supplies
- Capital outlay is unchanged as this department has no capital expenditures

Challenges/Issues

Strategic planning goals will put an additional strain on existing staff to research and provide management with the data required to complete a greater number of annual reports. Creating more operational efficiencies within the department are hindered because current staff cannot devote time to the projects. Implementing a new financial software system would help alleviate some of the department burden but the funding is not currently available. Technology improvements will increase the budget annually causing the Village Board to find additional funding.

Fiscal Year 2011/2012 Finance Department Objectives: Status

1. 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.
2. 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.
3. Develop suggestions and recommendations on funding options for the Board to aid in the implementation of their strategic planning goals.
Dialogue with the board continues on their strategic 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.
An overall upgrade of the Village's computer infrastructure was completed during FY11/12. Implementation of Village wide print management services was also completed.
5. Work on consolidating village purchases and request bids to receive cost savings.
Office supply purchases, phone services, print management services, cleaning services, audit services and carpet/tile cleaning were all completed using request for proposals resulting in cost savings to the Village.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

Strategic Planning Objectives

Adopt balanced budgets and maintain expenditure levels within the revenue stream. SPO 1.1.1

Commit to rigorous fiscal analysis to understand the short and long term implications of fiscal policies and decisions. SPO 1.1.2

Research revenue options in order to diversify the revenue stream. SPO 1.1.3

Ensure that fees imposed by the Village cover actual costs. SPO 1.1.4

Identify and secure funding sources over time to implement needed transportation improvements. SPO 6.1.3

Ensure that ordinances provide that growth contributes its share of infrastructure costs. SPO 6.1.4

Fiscal Year 2012/2013 Finance Department Objectives:

1. Compile budget requests from departments, analyze with staff and present a balanced budget to the Village Board. SPO 1.1.1
2. Present five year financial forecast to the Village Board in 1st quarter of fiscal year. SPO 1.1.2
3. Complete survey of revenue sources implemented by other municipal jurisdictions and present to Village Board for discussion. SPO 1.1.3
4. Review proposed Village Ordinances to promote fair share of infrastructure costs. SPO 6.1.4
5. Participate in the Government Finance Officers financial audit and budget award programs. SPO 1.1.1 and SPO 1.1.2
6. Review department procedures to enhance efficiency and recover costs. SPO 1.1.4

Performance Objectives

	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012
Present balanced budget to Village Board	Yes	Yes	Yes	Yes
Complete long term financial forecast	*	*	*	*
Survey revenues & present to Village Board	*	Yes	Yes	Yes
Review all Village Ordinances for infrastructure costs		New goal for 2013		
Receive GFOA CAFR Award	Yes	Yes	Yes	Yes
Number of CAFR Award Comments	20	9	5	TBD
Number of Auditor Management Comments	7	2	4	TBD
Receive GFOA Budget Award	Yes	Yes	Yes	Yes
Number of Budget Award Comments	6	3	3	5
Review department procedures	*	Yes	Yes	Yes

* - new objectives for 2013

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

**GENERAL FUND
FINANCE**

EXPENDITURES	FY 10/11 ACTUAL	FY 11/12 BUDGET	FY 11/12 ESTIMATED	FY 12/13 BUDGET	BUDGET PERCENT CHANGE
Personnel Services					
Salaries Full-Time	0	280,790	280,453	292,022	4%
Total Personnel Services	0	280,790	280,453	292,022	4%
Insurance and Benefits	0	98,114	114,690	108,507	11%
Professional Services	0	84,370	71,000	139,486	65%
Contractual Services	0	63,150	70,300	64,414	2%
Communication	0	4,500	3,050	4,100	-9%
Professional Development	0	4,490	4,540	4,600	2%
Operating Supplies	0	3,750	1,500	1,500	-60%
Capital Outlay	0	0	530	0	0%
TOTAL EXPENDITURES	0	539,164	546,063	614,629	14%

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

**GENERAL FUND
FINANCE**

**Budget
2012/2013**

Personnel Services

6210	Salaries, Full-Time	292,022
	Total Personnel Services	292,022

Insurance and Benefits

6310	FICA, Village Share	21,964
6315	IMRF, Village Share	32,979
6330	Health Insurance	49,069
6333	Life Insurance	92
6335	Dental Insurance	4,403
	Total Insurance and Benefits	108,507

Professional Services

6405	Auditing Expense	35,000
6522	IT Services	
	Contracted IT Maintenance	6,000
	Comcast	41,000
	Data Storage	2,500
	Travel and Training	7,500
	Office Supplies	500
	Computer Supplies	1,750
	Computer Software	1,336
	Computer Hardware	22,500
		83,086
6523	Payroll Services	14,000

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

**GENERAL FUND
FINANCE**

**Budget
2012/2013**

6530	Miscellaneous Professional Service		
	CAFR and Budget Award (GFOA) Program Fees	750	
	Collection Fees	1,000	
	OPEB Annual Actuarial Valuation	2,000	
	Annual Debt Disclosure	500	
	Credit Card Processing Fees	1,250	
	Annual Police Pension Fund Actuarial Valuation	1,900	
	Total Miscellaneous Professional Service	7,400	7,400
	Total Professional Services		139,486

Contractual Services

6420	Cleaning Service		12,400
6500	General Insurance		15,514
6535	Am Audit		22,000
7315	Maintenance, Equipment		14,500
	Maint. Contract on Village Computer Software		14,500
	Total Contractual Services		64,414

Communication

6550	Printing Expense		1,200
	Various Forms and Stationary		
6765	Postage		1,500
6785	Telephone Expense		1,400
	Total Communication		4,100

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

**GENERAL FUND
FINANCE**

**Budget
2012/2013**

Professional Development

6566	Travel and Training		4,000
6730	Dues		
	Government Finance Officers Association	200	
	Illinois Government Finance Officers Association	300	
	Illinois Municipal Treasurers Association	100	
	Total Dues	<u> </u>	<u>600</u>
	Total Professional Development		4,600

Operating Supplies

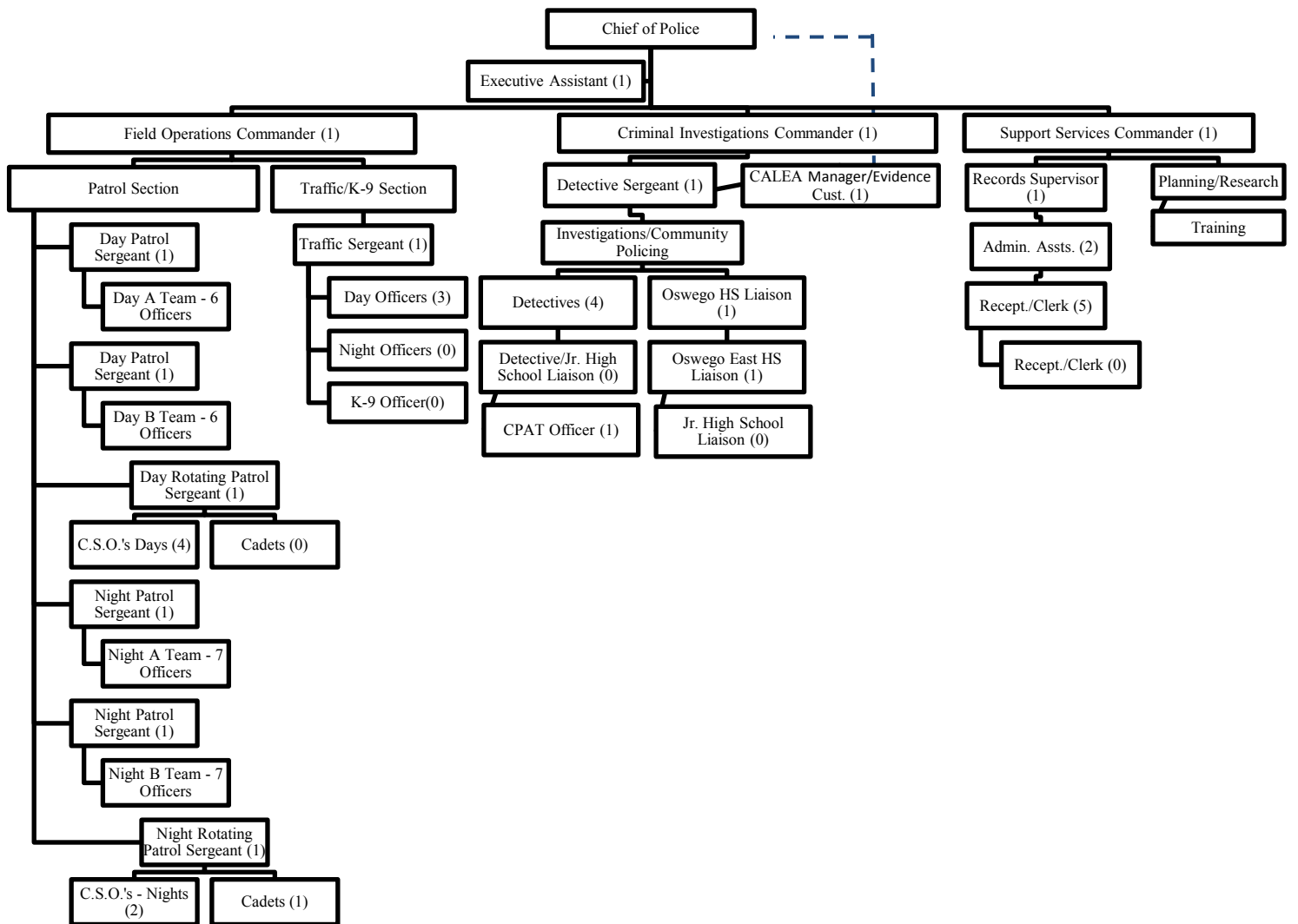
6740	Office Supplies		<u>1,500</u>
	Total Operating Supplies		<u>1,500</u>

TOTAL FINANCE

614,629

VILLAGE OF OSWEGO
 ANNUAL BUDGET
 FISCAL YEAR 2012/2013

POLICE ORGANIZATIONAL CHART



VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

Police

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

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

To this end, the Oswego Police Department shall:

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

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

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

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

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

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

The Field Operations Division has several duties which are completed on a daily basis. Some of these duties include: Calls for service, criminal complaints, traffic safety, preliminary investigations, neighborhood watch, preventative patrol in residential, and business areas and protect life & property within the Village of Oswego. The Patrol Division operates 24-hours a day, 7 days a week with two 12-hour shifts.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

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. The Plan is available at www.oswegoilpd.org. 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. This is the last year of the designed Strategic Plan of the Police Department.

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

<u>Police Department</u>	Actual FY 09/10	Actual FY 10/11	Budget FY 11/12	Projected FY 11/12	Budget FY 12/13
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	37.00	37.00	37.00	37.00	37.00
Community Service Officers	3.00	3.00	3.00	3.00	3.00
Administrative Assistants	2.00	2.00	2.00	2.00	1.00
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	6.00
Police Cadet	0.50	0.50	0.50	0.50	0.50
Police Department Grand Total	62.50	62.50	62.50	62.50	62.50
Sworn Personnel	49.00	49.00	49.00	49.00	49.00

Fiscal Year 2013 Budget

Total department budget is down 0.3%

- Personnel services is up 1.6% (\$74,016) due to wage increases for existing officers netted against lesser salaries for newly hired officers due to retirements in FY 2012
- Insurance /benefits is up 1.1% (\$25,057) due to an increase in the budget for pension contributions, health insurance and dental insurance premiums for

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

retirees who remain on the village plan and are expensed in the department budget where they worked

- Professional services is up 2.2% (\$996) because of line item increases in police commission and crime prevention coupled with reductions in other line items
- Contractual services is down 6.4% (\$25,710) due to the reduction in liability insurance premiums, maintenance accounts and uniform purchases
- Communication is up 6.2% (\$3,578) due to line item increases in advertising and telephone expense
- Professional development has decreased 11.6% (\$6,420) due to reductions in travel and training expenditures
- Operating supplies is up 3% (\$4,815) because of a \$5,000 increase in the line item for gasoline and slight reductions in other line items
- Capital outlay is down 39.4% (\$97,098) as only vehicle purchases were authorized.

2011/2012 Police Department Objectives

We just completed the fourth year of the Police Department Strategic Plan. Below we have listed our progress for FY 11/12 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. SPO 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. SPO 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. SPO 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 SPO 2.2.1, 2.2.2 and 2.2.3.
Utilize the identified strategies from SPO 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

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

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. 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.*

This year Officers have been strong proponents of looking beyond the normal traffic stop and identifying criminal offenses beyond Illinois Vehicle Code Violations. 2011 Patrol arrests increased by 21% compared to 2010. In addition we had double digit increases in the total number of arrests for the following crimes: DUI, Drug Offenses, Weapons Offenses, Alcohol to Minors and Curfew Violations from 2010 to 2011. Addressing traffic complaints continues to be a priority with Officers providing 195.5 hours of extra patrols and 166 hours of directed patrols. In addition the SMART trailer was deployed for 264 days of the year and the Citizens Assisted Radar Monitoring Program provided 33.5 hours of radar/stop sign patrols. In 2011 we had a 12% increase in motor vehicle crashes throughout the Village. Due to the decrease in overall traffic contacts in 2011 compared to 2010 we believe this is the cause for the increase in accidents.

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.*

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

Crime prevention specific to these three crimes has been a priority with the Field Operations Division in 2011. In comparing 2010-2011, of the three crimes, only one, burglary to motor vehicle decreased by 27%. The remaining two crimes, retail theft increased by 6% and residential burglaries increased by 126%. While these increases are significant I want to point out that we also had significant increases in the number of arrests for these two offenses to include a 32% increase in arrests for retail theft and a 900% increase in the number of arrests for residential burglary. We will continue to focus on these crimes next year with the hopes of increasing solving these crimes while reducing them by 5%.

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.

During the first half of the year, this goal did not receive a lot of attention. The Investigations Division did work with Oswego School District 308 to complete their annual lock down drills. This event occurs at each school in the Village and is a form a preparation for a "Crisis Event". In addition to the above, Captain Jensen conducted Emergency Operation Plan training during the July training date within the Department. This training was mandatory for all staff which is 100% complete. During the second half of the year, Chief Baird requested that the Patrol and Investigations Division Commanders work jointly to conduct a one-on-one scenario based training session for each sergeant to determine if they are prepared for a crisis event. Captain Jensen and Captain Burgner decided to make the requested training a substitute for this goal. This training event occurred in November and each sergeant was required to attend the scenario based training. The sergeant was given a scenario in written form in 4 stages of the event. The sergeants were requested to verbally explain their response and how they would apply their supervisory skills. This training scenario not only focused on tactical approaches, but also required the sergeants to focus on accountability of staff and resource management. The training was successful and all sergeants applied their training and experience appropriately.

2012/2013 Police Department Objectives

We are entering FY 12/13 which is the fifth year of this plan. We have listed some of our Strategic Plan objectives for FY 12/13 along with the short term (one year) service oriented objectives below for your review. All objectives are equally important. We have also listed the

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

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. Acquire the property for the future police department. SPO 1.3.2
Acquire an adequate amount of property that will meet the needs of our stakeholders for the next 20 years.
2. Evaluate current emergency communications. SPO 2.1.3
Conduct a feasibility study for dispatching service for regional dispatching. Review the study and compare to current services. Determine if a change is needed based on performance, cost and available resources.
3. Research interoperability of the Village's day-to-day and emergency service and response. SPO 2.2.2
Identify options to improve communications between Village departments and emergency dispatch.

Service Objectives

The first two service objectives are the same as 2011/2012 as we would like to focus more in this area to obtain greater results.

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

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and whether they have assisted with facilitating positive change. Reassessment will be an ongoing process.

3. Provide training to all Detectives to ensure that they are all proficient with the use, maintenance and deployment of all special equipment in the Investigations Division. (GPS, covert camera systems, tattletale system, overhear equipment & trail cameras). *Currently certain Detectives are familiar with only some of the special equipment. The objective is to have all Detectives be able to deploy the equipment on their own cases and not have to rely on other Detectives for assistance. The Detective Sergeant will create a training schedule based on staffing availability as well as determining which Detective will train on specific equipment. This goal will be monitored by the Detective Sergeant as to the schedule and training topic responsibility. This goal will be monitored on a quarterly basis. Each review period will bring about reassessment of the goal identified. If need be changes will be made.*

4. Begin the implementation of the Power DMS software system for managing the CALEA process and Departmental general order database. *Currently the Oswego Police Department uses the CACE software to manage the CALEA standard process. General Orders are maintained in a folder on the Departmental server which allows access by staff. This new software will combine these two systems and should create a more organized and efficient process for CALEA standard tracking as well as general order dissemination. Captain Burgner and Accreditation Manager Cathy Nevara will be preparing for the installation of the software prior to the end of the current fiscal year. This will allow time to confirm system requirements needed by the Department. Once the new software is purchased, a plan will be developed to migrate all data to this new product. A timeline will be developed by April 15, 2012 laying out the steps that will need to be taken to implement this new software. This goal will be reviewed and updated monthly. Discussion will take place with the Accreditation Manager to verify our status. Each review period will bring about reassessment of the goal identified. If need be changes will be made. Continual reviews (monthly) will be conducted throughout the review period.*

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.

Police Department Statistics

The department has provided the statistics for fiscal year 2012 and included fiscal years 2010 and 2011 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 2011 and 2012.

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(Fiscal Year)	FY09/10	FY10/11	FY11/12	Change
Population (Estimate ending on April 30)	29,012	30,400	30,400	
Full time Personnel (Authorized)	59	59	59	
Part time Personnel	7	7	8	12.50%
Police Reports	4,363	4,439	4,463	0.54%
Criminal	1,770	1,862	1,848	-0.76%
Non-criminal	724	666	723	7.88%
Call for Service	47,813	25,128	22,831	-10.06%
Total Arrests	1,168	1,156	1,184	2.36%
Felony	100	89	89	0
Misdemeanors	1,068	1,067	1,097	2.73%
D.U.I.	80	93	83	-12.05%
Accidents Reports	642	702	715	1.82%
Property Damage	474	484	504	3.97%
Personnel Injury	98	136	135	-0.74%
Hit and Run	69	82	75	-9.33%
Fatal	1	0	1	100%
Traffic Citations	5,033	4,004	3,075	-30.21%
Traffic Warnings	10,519	8,627	7,187	-20.04%
Ordinance Citations	2,307	2,472	2,126	-16.27%
Miles Patrolled	474,920	461,733	405,137	-13.97%
Total Alarm calls	921	689	626	-10.06%
Burglar	879	660	603	-9.45%
Hold up	42	29	23	-26.09%
Court Dispositions	\$165,182	\$149,853	104,001	-44.09%
Total Fines/Fees & Reimbursements	\$609,176	\$649,657	659,224	1.45%
Hours Worked	117,814	110,806	110,364	-0.40%
Comp Time Earned	2,237	1,770	2,293	22.81%
Total Overtime (Hours)	4,854	4,045	4,752	14.88%
Contractual Service Hours	764	737	605	-21.82%
Training Hours	7248	6,658	6,176	-7.80%

* 2012 are estimated

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**GENERAL FUND
POLICE**

EXPENDITURES	FY 10/11 ACTUAL	FY 11/12 BUDGET	FY 11/12 ESTIMATED	FY 12/13 BUDGET	BUDGET PERCENT CHANGE
Personnel Services					
Salaries, Full-Time	3,730,337	3,901,635	3,821,549	3,986,253	2.2%
Salaries, Clerical	416,451	438,872	398,506	432,028	-1.6%
Salaries, Other	119,373	139,673	138,000	138,855	-0.6%
Overtime	202,446	272,765	270,000	269,825	-1.1%
Total Personnel Services	4,468,607	4,752,945	4,628,055	4,826,961	1.6%
Insurance & Benefits	2,210,012	2,318,805	2,268,709	2,343,862	1.1%
Professional Services	40,475	45,315	43,765	46,311	2.2%
Contractual Services	433,797	400,115	383,371	374,405	-6.4%
Communication	54,155	57,440	57,100	61,018	6.2%
Professional Development	30,183	55,195	52,860	48,775	-11.6%
Operating Supplies	161,867	159,195	158,675	164,010	3.0%
Capital Outlay	55,844	246,580	200,120	149,482	-39.4%
TOTAL EXPENDITURES	7,454,940	8,035,590	7,792,655	8,014,824	-0.3%

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GENERAL FUND POLICE	Budget 2012/2013
<u>Personnel Services</u>	
6210 Salaries, Full-Time	3,986,253
6220 Salaries, Clerical	432,028
6230 Overtime	269,825
6235 Salaries, Other	138,855
Total Personnel Services	4,826,961
<u>Insurance and Benefits</u>	
6310 FICA	364,861
6315 IMRF	48,790
6320 Pension Contributions	1,025,000
6330 Health Insurance	853,694
6333 Life Insurance	1,253
6335 Dental Insurance	49,650
6336 Optical Insurance	614
Total Insurance and Benefits	2,343,862
<u>Professional Services</u>	
6430 Police Commission	
Commission Meeting Fees	750
Attorney - Legal Fees	3,000
Promotional Testing	8,500
IL. Police Commission Conference/Dues	375
Misc. Meeting Expenses	275
Total Police Commission	12,900
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	280
Explorer Charter Fee & Expenses (yearly)	100
Total Crime Prevention	2,780

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GENERAL FUND		Budget	
POLICE		2012/2013	
6467	Tobacco Compliance Checks		250
6530	Miscellaneous Professional Services		
	Administrative	9,630	
	Field Operations	1,490	
	Investigations	13,561	
	Total Miscellaneous Professional Services		24,681
6705	Juvenile Assistance		5,700
	Total Professional Services		46,311
 <u>Contractual Services</u>			
6500	General Insurance		161,600
6825	Uniform Allowances		4,500
	Command , Investigations & Clerical		
7310	Maintenance, Buildings		
	Exterior Building	3,700	
	Interior Building	19,610	
	Cleaning Service/carpet cleaning/tile and floors	9,540	
	Misc.	2,500	
	Total Maintenance, Building		35,350
7325	Maintenance, Vehicles		
	Squad Car Maintenance	46,000	
	Vehicle Seizures (Title Transfers)	1,000	
	Insurance Deductibles	3,000	
	License Plates - Renewal	1,000	
	Misc. Vehicle - Bulbs, Flasher, Wipers, Bicycles	4,600	
	Total Maintenance, Vehicles		55,600
7330	Maintenance, Police Equipment		
	Squad Car Equip. Repair	8,450	
	Police Equip. Maintenance Agreements/usage	29,500	
	Misc. Repair (Scales - Speed Trailer)	250	
	Total Maintenance, Police Equipment		38,200

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GENERAL FUND POLICE	Budget 2012/2013
7335 Maintenance, Office Equipment	
Computer Maint.	12,700
Office Communication Equip.	18,940
Records System upgrades/maintenance	18,465
Total Maintenance, Office Equipment	50,105
7880 Uniform Purchases	
Bullet Proof Vests	3,500
Quarter Master	23,760
Department Equip.	490
Specialty Uniform	1,300
Total Uniform Purchases	29,050
Total Contractual Services	374,405
<u>Communication</u>	
6550 Printing Expense	
Stationary	1,000
Report Forms	8,150
Misc. Forms	400
Total Printing Expense	9,550
6715 Advertising, Bids and Records	380
6765 Postage	7,280
6785 Telephone Expense	
Telephone Service	26,360
Investigations	1,520
Mobile Phone Service	15,928
Total Telephone Expense	43,808
Total Communication	61,018

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GENERAL FUND	Budget
POLICE	2012/2013

Professional Development

6565	Schools and Training Expense	
	North-East Multi-Regional Training (85x42)	4,500
	Conferences & Specialized Training	
	Administration	5,150
	Field Operations	8,755
	Investigations	3,225
	Total Schools and Training Expense	21,630
6730	Dues	
	Field Operations	1,090
	Investigations	1,005
	Administration	1,230
	Total Dues	3,325
6805	Travel Expense	
	NEMRT (Lunch \$10 x 42 x 2)	1,220
	Conferences & Specialized Training	
	Administration	7,065
	Field Operations	6,925
	Investigations	8,610
	Total Travel Expense	23,820
	 Total Professional Development	 48,775

Operating Supplies

6720	Books and Publications	
	Law updates	850
	Fair Labor Standards	620
	Total Books and Publication	1,470
6735	Gasoline	125,500
6740	Office Supplies	
	Printer Supplies	4,030
	General Supplies	4,690
	Total Office Supplies	8,720

VILLAGE OF OSWEGO
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GENERAL FUND POLICE	Budget 2012/2013
6745 Operating Supplies	
Administrative	350
Field Operations	21,285
Investigations	3,435
Total Operating Supplies	25,070
6806 Miscellaneous	3,250
Total Operating Supplies	164,010
 <u>Capital Outlay</u>	
7840 Police Equipment	28,380
7845 Radios & Radar	2,600
7860 Squad Equipment Transfer	7,700
7865 Squad Car Purchase	86,927
7900 Other Capital Outlay	23,875
Total Capital Outlay	149,482
TOTAL POLICE DEPARTMENT	8,014,824

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Motor Fuel Tax Fund

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

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

Fiscal Year 2012/2013 Budget

- State shared motor fuel tax allotments have been declining but the Village is scheduled to receive the High Growth Cities additional allotments through 2017. The FY 2013 High Growth allotment is \$63,492 and is part of the reason the revenue budget is up 16% (\$114,000)
- Annual \$500,000 for road repairs to decrease to \$200,000 because all FY 2013 road improvements are being funded from grant monies received
- Estimated Unreserved Fund Balance to be just over \$1 million

Challenges/Issues

As long as the motor fuel tax funds continue to be disbursed, the Village will continue to improve the existing infrastructure. If the State of Illinois and legislature curtail the distributions, then the Village would have to implement a local revenue source to pay for the costs of road improvements. The Village may need to begin supplementing the road program from general revenues to maintain the current pace of the road program.

VILLAGE OF OSWEGO
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MOTOR FUEL TAX FUND

	FY 10/11 ACTUAL	FY 11/12 BUDGET	FY 11/12 ESTIMATED	FY 12/13 BUDGET	BUDGET PERCENT CHANGE
Beginning Fund Balance	570,931	747,014	747,014	720,004	
<u>REVENUES</u>					
State Allotments	780,549	700,000	800,000	810,000	16%
Other	125,990	0	198,990	0	0%
Interest Income	5,448	5,000	6,500	9,000	80%
TOTAL REVENUE	911,987	705,000	1,005,490	819,000	16%
<u>EXPENDITURES</u>					
Public Improvements	473,404	440,000	770,000	200,000	-55%
Transfer to Debt Service Fund	262,500	262,500	262,500	262,500	0%
TOTAL EXPENDITURES	735,904	702,500	1,032,500	462,500	-34%
Revenues Over/Under Expenditures	176,083	2,500	(27,010)	356,500	
Ending Fund Balance	747,014	749,514	720,004	1,076,504	

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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. The Finance department oversees all the transactions within this Fund and assures the debt payments are made on time.

Fiscal Year 2013 Budget

- This fund has revenues exceeding expenditures by \$700
- \$1,824,882 will be spent on paying debt service
- \$16,333 estimated ending Unreserved Fund Balance

Challenges/Issues

All of the debt service is supported from general sales tax and motor fuel tax revenues which are received from the State of Illinois. Any substantial economic downturn or legislative change in the distribution of these tax revenues would have a negative effect on the Village's ability to make the annual debt service payments. The Village does have the ability to stop annually abating the property tax levies for each debt issuance if revenues do decrease below the annual debt service requirements.

As of April 30, 2012, the Village has total gross outstanding debt of \$23,014,761 of which \$17,325,000 is principal. Additional descriptions of each bond issue are provided in the Financial Policy Section of the budget. The five outstanding debt issuances are as follows:

- Corporate Purpose Bond Series of 2004A*
Original Issue Amount: \$3,300,000 Outstanding Principal: \$150,000
Date of Maturity: December 15, 2024 Outstanding Interest: \$ 93,272
*\$2.26 mill of bonds are being refunded on 12/15/12 from the 2011 Corporate Purpose Refunding Bonds
- Corporate Purpose Bond Series of 2006A
Original Issue Amount: \$9,970,000 Outstanding Principal: \$7,975,000
Date of Maturity: December 15, 2025 Outstanding Interest: \$2,856,288
- Corporate Purpose Bond Series of 2007B
Original Issue Amount: \$6,000,000 Outstanding Principal: \$5,125,000
Date of Maturity: December 15, 2027 Outstanding Interest: \$1,897,988
- Corporate Purpose Bond Series of 2009
Original Issue Amount: \$2,285,000 Outstanding Principal: \$1,775,000
Date of Maturity: December 1, 2017 Outstanding Interest: \$ 242,513

VILLAGE OF OSWEGO
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- Corporate Purpose 2011 Refunding Bonds
Original Issue Amount: \$2,300,000 Outstanding Principal: \$2,300,000
Date of Maturity: December 15, 2024 Outstanding Interest: \$599,700

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, 2012, 5% of the equalized assessed valuation was approximately \$41,825,587.
- √ 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

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DEBT SERVICE FUND

	FY 10/11 ACTUAL	FY 11/12 BUDGET	FY 11/12 ESTIMATED	FY 12/13 BUDGET	BUDGET PERCENT CHANGE
Beginning Fund Balance	14,763	14,502	14,502	15,633	
<u>REVENUES</u>					
Transfer In - Other Funds	1,559,196	1,551,585	1,554,066	1,562,382	1%
Transfer In - MFT Fund	262,500	262,500	262,500	262,500	0%
Interest	1,422	1,500	650	700	-53%
TOTAL REVENUE	1,823,118	1,815,585	1,817,216	1,825,582	1%
<u>EXPENDITURES</u>					
Registrar/Paying Agent Fees	3,285	2,700	3,500	3,000	11%
Debt Service-Principal	1,010,000	1,060,000	1,060,000	1,130,000	7%
Debt Service-Interest	810,094	752,585	752,585	691,882	-8%
TOTAL EXPENDITURES	1,823,379	1,815,285	1,816,085	1,824,882	1%
Revenues Over/Under Expenditures	(261)	300	1,131	700	
Ending Fund Balance	14,502	14,802	15,633	16,333	

VILLAGE OF OSWEGO
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DEBT SERVICE FUND	Budget 2012/2013
<u>Professional Services</u>	
8220 Registrar/Paying Agent Fees	3,000
Total Professional Services	3,000
 <u>Debt Service</u>	
8200 Debt Principal	
2004A - Town Center	150,000
2006A - Village Hall & Town Center	450,000
2007B - Douglas Rd	240,000
2009 - Douglas Rd	280,000
2011 - Refunding 2004A	10,000
Total Debt Principal	1,130,000
8201 Bond Payments - Interest	
2004 A Town Center	5,325
2006A - Village Hall & Town Center	349,575
2007B - Douglas Rd	201,800
2009 - Douglas Rd	64,182
2011 - Refunding 2004A	71,000
Total Bond Payments - Interest	691,882
Total Debt Service	1,821,882
 TOTAL DEBT SERVICE	 1,824,882

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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 generally completed over more than one fiscal year and in most instances are funded from grant revenue or General Obligation Debt Issuances. All of these projects are contracted out with general oversight provided by Village staff.

Fiscal Year 2013 Budget

- Grant money received in FY 2012 will be used to pay for the FY 2013 expenditures. This is the reason the Fund has expenditures exceeding revenues for FY 2013
- Total revenues of \$994,000 due to \$902,000 of grant revenue to be received during the fiscal year
- Expenditures include \$1,000,000 for Wolf Road improvements and \$250,000 as the Village share of three projects; Douglas Road median, Minkler Road overlay, Mill road multi use path and Rt 30 improvements
- Estimated Ending Reserved Fund Balance of \$532,315

Challenges/Issues

The past three fiscal years have had very limited expenditures as the budget shortfalls all but eliminated any capital improvement decisions to be made. Grant revenue has provided the only funding for completing capital projects. This trend will continue into Fiscal Year 2013 as \$1.15 million in grants has been awarded to the Village for various projects. The longer term outlook is to apply for and receive more grant revenue from available sources in order to complete the list of identified capital improvements.

2012/2013 Capital Improvement Fund Objectives:

1. Apply for a number of grants
2. Utilize the grant revenue received to complete the projects during this fiscal year

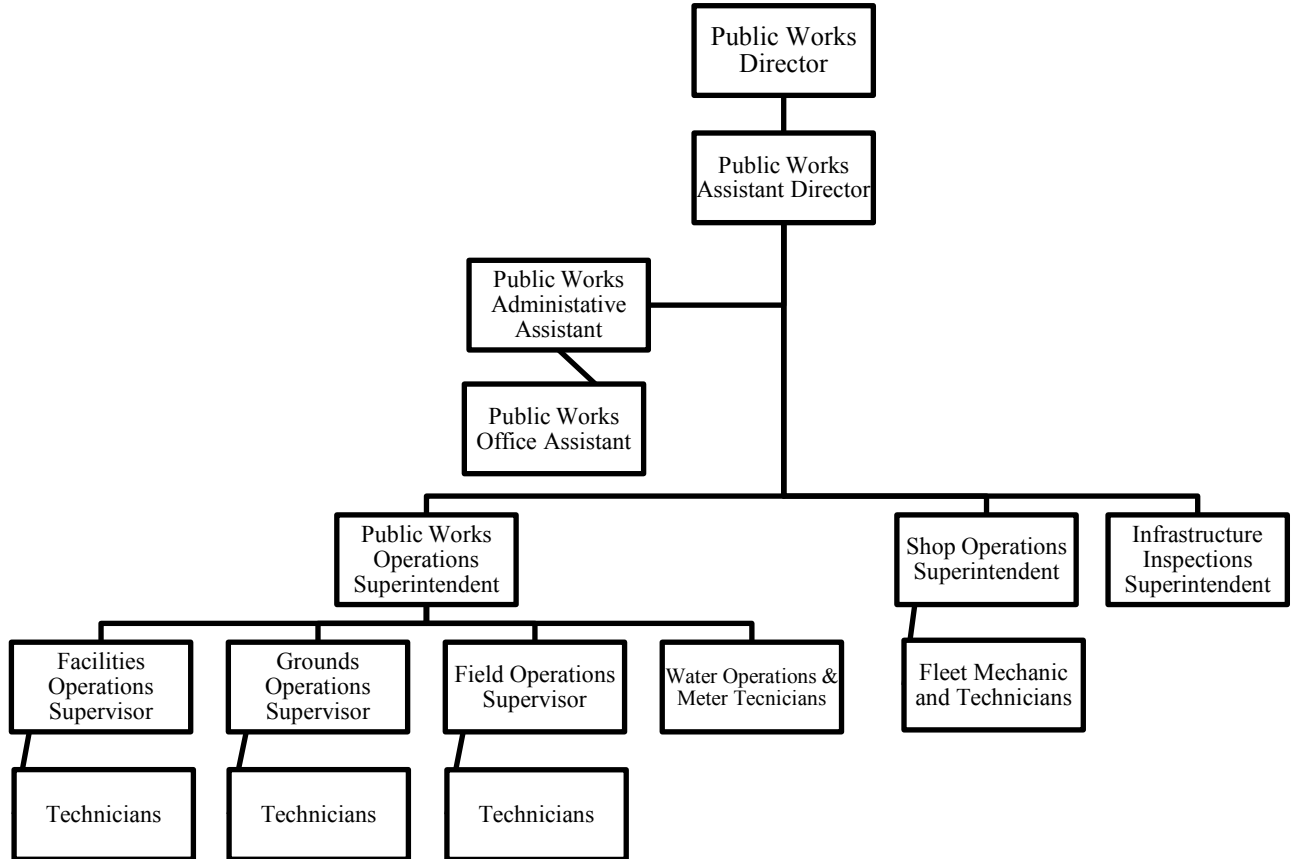
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CAPITAL IMPROVEMENT FUND

	FY 10/11 ACTUAL	FY 11/12 BUDGET	FY 11/12 ESTIMATED	FY 12/13 BUDGET	BUDGET PERCENT CHANGE
Beginning Fund Balance	547,168	648,315	648,315	788,315	
<u>REVENUES</u>					
Charges for Service	59,168	60,000	60,000	60,000	0%
Grant Proceeds	250,917	40,000	250,000	902,000	2155%
Interest	34,775	21,000	30,000	32,000	52%
TOTAL REVENUE	344,860	121,000	340,000	994,000	721%
<u>EXPENDITURES</u>					
Capital Improvements					
Professional Services	65	0	0	0	0%
Downtown Parking Lot	243,648	0	0	0	0%
Village Hall Expenditures	0	200,000	200,000	0	-100%
Lighted Crosswalk	0	40,000	0	0	-100%
Other Capital Outlay	0	0	0	1,250,000	0%
TOTAL EXPENDITURES	243,713	240,000	200,000	1,250,000	421%
Revenues Over/Under Expenditures	101,147	(119,000)	140,000	(256,000)	
Ending Fund Balance	648,315	529,315	788,315	532,315	

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PUBLIC WORKS ORGANIZATIONAL CHART



VILLAGE OF OSWEGO
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Water and Sewer Fund

The Water and Sewer Fund is managed by the Public Works Director. The water system includes eight wells, four water towers, the radium removal systems, 782,455 feet of water main, 2,523 fire hydrants and several thousand feet of water service lines. The system has 10,540 water meters installed providing the basis for billing customers which generates the revenues for this Fund. The sewer system consists of 627,853 sanitary sewer lines 15” and smaller and six lift stations.

The Public Works department is responsible for completing all the maintenance and repairs to the water and sewer systems. In fiscal 11/12, the Public Works Department repaired 13 water main breaks, 30 water service lines, 8 valves were replaced, 14 fire hydrants were repaired, 7 hydrants were replaced, 113 new meters were installed in new construction, 349 meter repairs were completed and 96 meter reader units were switched out in various subdivisions.

The Public Works department staffing levels have not changed over the past five years in total number of employees. Hiring of new employees is limited to replacing positions only. Additional staffing could definitely be utilized if funding was available.

<u>Public Works Department</u>	Actual FY 09/10	Actual FY 10/11	Budget FY 11/12	Projected FY 11/12	Budget FY 12/13
Public Works Director	1.00	1.00	1.00	1.00	1.00
Public Works Asst. 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
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	8.00	8.00	8.00	8.00	10.00
Technicians II	5.00	5.00	5.00	5.00	3.00
	23.50	23.50	23.50	23.50	23.50

Fiscal Year 2013 Budget

- Total revenues of \$6.2 million
- Total expenses of \$8.4 million
- Ending Unrestricted Net Assets Balance of \$2.5 million

Revenues

- Total revenues are up 10%
- Charge for services revenue is up 4% due to water tap revenues and inspection revenue budget increases
- Grants revenue is the amount of treasury rebate being received on the 2009 bond issue plus the remaining \$375,000 of grant money to be received from the \$500,000 grant awarded in FY 2012
- Interest earnings are estimated to be greater by 25%

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- Donations/contributions are down 28% as less developer public improvements are received
- Transfers in has no change compared to FY 2012

Expenses

- Total expenses are up 53% because of the “Capital Outlay” category
- Personnel services is down 1.2% because of budget allocation changes in some public works positions and lower wages for new hires in FY 2012
- Insurance/benefits are up 3.0% due to a \$11,522 increase in the health insurance line item
- Professional services is up only 0.3% due to a \$200 increase in the paying agent fees line item
- Contractual services is down 8.2% (\$127,182) due to line item reductions in General insurance and a \$125,000 reduction in Electricity costs for pumping stations
- Communication is down 4.7% due to a \$3,000 decrease in telephone expenses
- Professional development is down 10.6% due to a \$900 reduction in Dues
- Operating supplies has decreased 13.5% because of a \$2,000 reduction in office supplies expense and the elimination of a \$40,000 budget for sidewalk expense which was moved to the General Fund
- Debt service is down 24.6% because the 1997B Bond issuance matures May 1, 2012 so no principal or interest is included in the budget any longer. The FY 2012 Budget had \$472,500 budgeted for the 1997B debt payment.
- Capital outlay is up \$3.5 million as a portion of the Rt. 71 Watermain Relocation project is included in the budget

Challenges/Issues

Charges for Services revenue is the major source of revenue for the Fund. Water and sewer usage charges received are 91% of the total revenues. Development fees are the lone revenue source which fluctuates from year to year as the usage charges have stabilized over the past three years. \$6.0 million is available to support the expenses of this Fund. The revenue sources are not sufficient to provide for identified capital improvements slated for the next five years and beyond. An infrastructure replacement program should be developed along with a funding mechanism for the program.

Personnel costs, contractual services, debt service and capital outlay are the largest expense generators within this Fund. Capital infrastructure improvements will require increased spending in subsequent years which will cause the Village Board to determine how the additional spending will be funded.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

2011/2012 Water and Sewer Fund Objectives

1. Continue hydrant and curb painting.
This is ongoing.
2. Continue hydrant maintenance program.
This is ongoing after each flushing cycle.
3. Continue valve exercising.
This is ongoing.
4. Continue sanitary and storm line jetting maintenance.
This is ongoing as problems occur.
5. Continue (Dukes) sanitary line root control program. (Spring)
This is an annual spring contract and will continue in 2012.
6. Continue b-box locating and mapping.
This is going, to be completed in calendar 2012.
7. Maintain well house radium process per EPA standards.
This is an ongoing daily process and is monitored by the licensed water operators.
8. Safety committee to complete printing of safety manual for distribution.
Draft manual was completed and is being reviewed by Legal and HR departments.
9. Complete repair of inoperable b-boxes.
This is ongoing as we find these during water terminations.
10. Continue rehab/relining program of old manholes in Village.
This will continue in 2012 working with Fox Metro.
11. Plan & design Rt. 71 water main relocation.
Planning complete, project will begin in 2012.
12. Complete Well #11 landscaping
Landscaping was completed by staff in fall of 2011

Strategic Planning Objectives

1. Provide reliable, efficient and sustainable municipal services. SPO 1.3.1
2. Research and consider alternative water sources. SPO 4.1.6
3. Prepare for the eventual need for increased water and sewer capacity. SPO 6.3.3

2012/2013 Water and Sewer Fund Objectives

1. Maintain well house radium process per EPA standards. SPO 1.3.1
2. Safety committee to complete revisions for final draft of safety manual for print and distribute to staff.
3. Rt. 71 Water main re-location to begin. Project will continue in to 2013 budget. SPO 6.3.3
4. Work with IEPA to find alternative water sources other than deep wells. SPO 4.1.6

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

Water Pumpage by Month for the Last Three Fiscal Years

	2009/2010	2010/2011	2011/2012
May	62,362,000	75,885,000	86,254,000
June	82,511,000	71,140,000	86,424,000
July	95,422,000	87,716,000	98,162,000
August	87,158,000	86,189,000	81,111,000
September	80,275,000	77,171,000	79,325,000
October	73,512,000	75,475,000	68,678,000
November	62,362,000	63,307,000	62,183,000
December	67,142,000	66,009,000	63,675,000
January	70,441,000	70,749,000	66,815,000
February	61,806,000	66,268,000	60,947,000
March	64,170,000	75,825,000	67,748,000
April	69,689,000	70,431,000	NA
Totals:	876,850,000	886,165,000	821,322,000

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

	2009/2010	2010/2011	2011/2012
May	10,350	10,487	10,597
July	10,356	10,501	10,581
September	10,399	10,528	10,645
November	10,418	10,569	10,643
January	10,457	10,572	10,675
March	10,481	10,586	10,690

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

**WATER AND SEWER FUND
FUND SUMMARY**

	FY 10/11 ACTUAL	FY 11/12 BUDGET	FY 11/12 ESTIMATED	FY 12/13 BUDGET	BUDGET PERCENT CHANGE
Beginning Unrestricted Net Assets	1,219,119	4,153,302	4,153,302	4,806,367	
REVENUES					
Charges for Services	5,496,580	5,401,018	5,989,000	5,602,000	3.7%
Permits	265	300	250	250	-16.7%
Grants	145,755	114,000	236,935	485,000	325.4%
Interest	30,673	28,000	35,000	35,000	25.0%
Donations/Contributions	164,441	55,000	40,232	39,512	-28.2%
Miscellaneous	301	50	12,752	0	-100.0%
TOTAL REVENUE	5,838,015	5,598,368	6,314,169	6,161,762	10.1%
EXPENSES					
Personnel Services	1,001,571	985,015	944,179	973,365	-1.2%
Insurance and Benefits	384,688	402,676	380,657	415,866	3.3%
Professional Services	59,615	75,000	79,200	75,200	0.3%
Contractual Services	1,557,277	1,553,025	1,734,500	1,425,843	-8.2%
Communication	55,053	64,000	61,000	61,000	-4.7%
Professional Development	4,269	8,500	7,600	7,600	-10.6%
Operating Supplies	225,316	327,000	283,000	283,000	-13.5%
Debt Service	1,979,048	1,940,969	1,940,968	1,462,692	-24.6%
Capital Outlay	120,900	155,000	230,000	3,745,000	2316.1%
TOTAL EXPENSES	5,387,737	5,511,185	5,661,104	8,449,566	53.3%
Change in Unrestricted Net Assets	450,278	87,183	653,065	(2,287,804)	
Other Financing Source//Use	2,483,905	0	0	0	
Ending Unrestricted Net Assets	4,153,302	4,240,485	4,806,367	2,518,563	

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

**WATER AND SEWER FUND
REVENUE SUMMARY**

REVENUE	FY 10/11 ACTUAL	FY 11/12 BUDGET	FY 11/12 ESTIMATED	FY 12/13 BUDGET	PERCENT T CHANGE
Charges for Service					
Water	3,547,657	3,600,000	3,570,000	3,600,000	0%
Sewer Maintenance	1,268,778	1,273,318	1,300,000	1,300,000	2%
Water Tap on Fees	561,620	400,000	1,000,000	600,000	50%
MXU Fees	51,045	60,000	50,000	45,000	-25%
Sewer Line Contribution	90	0	0	0	0%
Bulk Water Sales	7,483	10,000	1,000	1,000	0%
Meter Sales	4,539	1,000	10,000	1,000	0%
Inspections/Observations	7,024	7,000	13,000	10,000	43%
Consumption Reports	30,125	29,700	30,000	30,000	1%
Reimbursements	18,219	20,000	15,000	15,000	-25%
Total Charges for Services	5,496,580	5,401,018	5,989,000	5,602,000	4%
Permits	265	300	250	250	-17%
Grants	145,755	114,000	236,935	485,000	325%
Interest	30,673	28,000	35,000	35,000	25%
Donations/Contributions	164,441	55,000	40,232	39,512	-28%
Transfers In	1,883,000	0	0	0	0%
Miscellaneous	301	50	12,752	0	0%
TOTAL REVENUE	7,721,015	5,598,368	6,314,169	6,161,762	10%

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

**WATER AND SEWER FUND
EXPENSE SUMMARY**

EXPENSES	FY 10/11 ACTUAL	FY 11/12 BUDGET	FY 11/12 ESTIMATED	FY 12/13 BUDGET	BUDGET PERCENT CHANGE
Personnel Services					
Salaries Full-Time	909,208	914,709	881,343	904,787	-1.1%
Salaries Part-Time	11,322	11,806	7,336	18,578	57.4%
Overtime	72,823	50,000	50,000	50,000	0.0%
Stipends	8,218	8,500	5,500	0	-100.0%
Total Personnel Services	1,001,571	985,015	944,179	973,365	-1.2%
Insurance and Benefits	384,688	402,676	380,657	415,866	3.3%
Professional Services	59,615	75,000	79,200	75,200	0.3%
Contractual Services	1,557,277	1,553,025	1,734,500	1,425,843	-8.2%
Communication	55,053	64,000	61,000	61,000	-4.7%
Professional Development	4,269	8,500	7,600	7,600	-10.6%
Operating Supplies	225,316	327,000	283,000	283,000	-13.5%
Debt Service	1,979,048	1,940,969	1,940,968	1,462,692	-24.6%
Capital Outlay	120,900	155,000	230,000	3,745,000	2316.1%
TOTAL EXPENSES	5,387,737	5,511,185	5,661,104	8,449,566	53.3%

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

WATER AND SEWER FUND	Budget
OPERATIONS AND MAINTENANCE	2012/2013

Personnel Services

6210	Salaries, Full-Time	904,787
6222	Salaries, Part-Time	18,578
6230	Overtime	50,000
Total Personnel Services		973,365

Insurance and Benefits

6310	FICA	72,942
6315	IMRF	107,827
6330	Health Insurance	218,297
6333	Life Insurance	390
6335	Dental Insurance	16,410
Total Insurance and Benefits		415,866

Professional Services

6480	Engineering Expense	40,000
6520	Legal Services Consultation with Village, or others, attorneys	2,000
6530	Miscellaneous Professional Services	
	Online Utility Bill and Payment System	5,000
	Credit Card & Collection Processing Fees for Utility Billing	22,000
	Drug Screens	2,500
	Miscellaneous	500
	Total Miscellaneous Professional Services	30,000
8220	Registrar/Paying Agent Fees Fees for all Water and Sewer related debt	3,200
Total Professional Services		75,200

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

**WATER AND SEWER FUND
OPERATIONS AND MAINTENANCE**

**Budget
2012/2013**

Contractual Services

6500	General Insurance	44,343
6555	Rental Expense Rental of equipment for water main breaks, water or sewer line repair	5,000
6585	Uniform Service Uniform rental service for Public Works staff	8,000
6595	Water Analysis Water sampling in the Village that is done in-house Community Water Supply Testing Fund	15,000
6606	J.U.L.I.E. Underground utility location services	10,000
6770	Pumping Expense, Electricity Electricity expense for wells 3, 4, 6, 7, 8, 9, 10, and 11	500,000
7310	Maintenance; Building Maintenance and security system fees on well houses and lift stations	13,500
7315	Maintenance; Equipment Maintenance and repair to public works vehicles or equipment	43,000
7365	Maintenance; Safety Equipment Safety equipment for the chlorine rooms at the Village wells	2,000
7375	Maintenance; Garage Maintenance at the Public Works Facility garage	3,000

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

WATER AND SEWER FUND OPERATIONS AND MAINTENANCE		Budget 2012/2013
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	45,000
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		1,425,843

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

**WATER AND SEWER FUND
OPERATIONS AND MAINTENANCE**

**Budget
2012/2013**

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 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>15,000</u>
	Total Communication	61,000

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 Rural Water Association Kane County Water National Safety Council	<u>2,600</u>
	Total Professional Development	7,600

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

**WATER AND SEWER FUND
OPERATIONS AND MAINTENANCE**

**Budget
2012/2013**

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	4,000
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
7892	Water Meter Supplies Water Meters for New Homes & Commercial Development Water Meter Replacements	50,000 150,000
	Total Water Meter Supplies	<u>200,000</u>
	Total Operating Supplies	283,000

Capital Outlay

8050	Utility System Improvements Route 71 Watermain Relocation Well Maintenance Manhole Relining Program	3,700,000 35,000 10,000
	Total Utility System Improvements	<u>3,745,000</u>
	Total Capital Outlay	<u>3,745,000</u>

TOTAL WATER AND SEWER OPERATION AND MAINTENANCE

6,986,874

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

**WATER AND SEWER FUND
OPERATIONS AND MAINTENANCE**

**Budget
2012/2013**

Debt Service

7900	Revolving Loan-Principal (1997 and 2004 IEPA loans)	117,408
7901	Revolving Loan-Interest (1997 and 2004 IEPA loans)	31,458
8206	2004B Bond Payment - Principal	110,000
8207	2004 Refunding Bond Payment - Principal	300,000
8208	2006B Bond Payment - Principal	100,000
8209	2007A Bond Payment - Principal	140,000
8210	2009 Bond Payment - Principal	0
8211	2011 Bond Payment - Principal	10,000
8215	2004B Bond Payment - Interest	3,960
8217	2004 Refunding Bond Payment - Interest	103,190
8218	2006B Bond Payment - Interest	46,842
8219	2007A Bond Payment - Interest	121,875
8220	2009 Bond Payment - Interest	323,944
8220	2011 Bond Payment - Interest	54,015

Total Debt Service

1,462,692

TOTAL WATER AND SEWER FUND

8,449,566

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

Garbage Collection Fund

Garbage, recycling and yard waste collection in residential areas are funded through the Garbage Collection Fund. Collection is accomplished by contract with a waste hauling contractor. The Village has a flat-rate garbage pick-up program that allows for almost unlimited amounts of refuse and recyclables to be picked up each week. Use of a cart for recycling is required by customers and each household is supplied with a 65 gallon cart.

In FY 2011/2012, Village residents paid \$19.75 per month for regular residential service and \$15.13 per month for senior citizen residential. These services are billed bi-monthly. The price residents pay for yard waste stickers is \$2.49 each. The current garbage contract expires on June 30, 2012. The Village put out a Request for Proposal to obtain bids for a new garbage contract in April, 2012.

Fiscal Year 2013 Budget

- Total expenses exceed total revenues by \$36,850
- Estimated reserve balance of \$507,151 at April 30, 2013
- Based on the new garbage collection contract to be let, the expense for “disposal Services” could be lower or higher than what is budgeted. Revenues could also be affected by the new contract.

Challenges/Issues

The short and long term goals are to provide the residents with the garbage, recycling and yard waste collection service they prefer at the lowest cost available. The Village conducted a survey of residents in 2011 and 2012 to determine the scope of services to be put out to bid. The contractual cost of the collection service is passed through to the residents. The Village provides the administrative costs and billing costs of the program utilizing village staff with none of these costs allocated to this Fund.

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

	<u>2009/2010</u>	<u>2010/2011</u>	<u>2011/2012</u>
May	9,595	9,749	9,591
July	9,616	9,766	9,595
September	9,645	9,800	9,628
November	9,674	9,816	9,631
January	9,700	9,801	9,618
March	9,725	9,807	9,755

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

GARBAGE COLLECTION FUND

	FY 10/11 ACTUAL	FY 11/12 BUDGET	FY 11/12 ESTIMATED	FY 12/13 BUDGET	BUDGET PERCENT CHANGE
Beginning Net Assets	465,007	550,906	550,906	544,001	
<u>REVENUES</u>					
Charges for Services					
Disposal Fees	2,171,153	2,275,000	2,240,000	2,260,000	-1%
Waste Stickers and Bins	1,198	1,200	1,200	1,200	0%
Total Charges for Services	2,172,351	2,276,200	2,241,200	2,261,200	-1%
Interest	2,019	1,500	2,000	2,000	33%
TOTAL REVENUE	2,174,370	2,277,700	2,243,200	2,263,200	-1%
<u>EXPENSES</u>					
Professional Services					
Disposal Service	2,088,471	2,200,000	2,250,105	2,300,050	5%
TOTAL EXPENSES	2,088,471	2,200,000	2,250,105	2,300,050	5%
Revenues Over/Under Expenditures	85,899	77,700	(6,905)	(36,850)	
Ending Net Assets	550,906	628,606	544,001	507,151	

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

Police Officers' Pension Fund

The Police Officers' Pension Fund accounts for revenues and expenditures associated with the provision of retirement, disability and other pension benefits for sworn police personnel through a single-employer pension plan. Benefits provided to sworn police personnel are governed by Illinois State Statutes. The Police Officers' Pension Board, which consists of two active pension members, one retired member, and two individuals appointed by the Village, is responsible for administering the pension funds, with advice and assistance provided by the Village Treasurer.

Fiscal Year 2013 Budget

- Total revenues exceed expenditures by \$1,142,325
- Municipal contribution of \$1,025,000 which is up \$10,000 from FY 2012
- Expenditures for FY 2013 total \$507,675
- Estimated Ending Net Assets Balance of \$15,324,962

Challenges/Issues

The Village is responsible for determining, on an annual basis through an actuarial study, the amount of employer contributions, usually from the property tax levy, that the Village must contribute to the fund in order to provide monies for future pension costs. The annual contribution to be provided by the Village is the amount necessary to provide for the annual requirements of the pension fund plan, and an amount necessary to ensure the accumulation of a reserve equivalent to the fund's accrued liabilities annualized over the remaining twenty-three years of a forty year amortization period. The Village Board has committed to contributing more than the required amount to ensure the 100% funding level by the end of the amortization period.

The actuarial report, for the Fiscal Year ended April 30, 2012, showed that the Police Pension Fund had a funding level of 64.8% and a return on its investment of 13.0%.

As of April 30, 2012 the Police Pension Fund has eight retirees. It is anticipated that this Fund will have minimal additional retirement obligations for the near future.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

POLICE OFFICERS' PENSION FUND

	FY 10/11 ACTUAL	FY 11/12 BUDGET	FY 11/12 ESTIMATED	FY 12/13 BUDGET	BUDGET PERCENT CHANGE
Beginning Net Assets	10,528,231	13,027,637	13,027,637	14,182,637	
<u>REVENUES</u>					
Employer Contribution					
Property Taxes	990,650	1,015,000	1,015,000	1,025,000	1%
Employee Contributions	417,540	365,000	365,000	375,000	3%
Interest Income	1,460,594	250,000	250,000	250,000	0%
TOTAL REVENUES	2,868,784	1,630,000	1,630,000	1,650,000	1%
<u>EXPENDITURES</u>					
Benefits	323,624	275,000	425,000	450,000	64%
Legal Services	6,379	0	5,000	5,000	100%
Accounting Expense	18,622	12,000	15,000	15,000	25%
Investment Expense	20,753	50,000	30,000	30,000	-40%
Professional Development	0	0	0	6,675	100%
Operating Supplies	0	0	0	1,000	100%
TOTAL EXPENDITURES	369,378	337,000	475,000	507,675	51%
Revenues Over/Under Expenditures	2,499,406	1,293,000	1,155,000	1,142,325	
Ending Net Assets	13,027,637	14,320,637	14,182,637	15,324,962	

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

ACRONYMS

AICPA	American Institute of Certified Public Accountants
APA	American Planning Association
BOCA	Building Officials Code Administrators
CAFR	Comprehensive Annual Financial Report or Certificate of Achievement in Financial Reporting
CALEA	Commission for Accreditation on Law Enforcement Agencies
C.O.W. or COW	Committee of the Whole
CSO	Community Service Officer
DARE	Drug Abuse Resistance Education
EAV	Equalized Assessed Valuation
ECO	Environmentally Conscious Oswegoans
FICA	Social Security and Medicare
FTE	Full Time Equivalent
FTO	Field Training Officer
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information System
GLTD	General Long-term Debt
GPS	Global Positioning System
GREAT GRANT	Gang Resistance Education And Training federal grant
HOA	Home Owners Association
IAMMA	Illinois Association of Municipal Management Assistants

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

ICC	International Code Council
ICMA	International City Managers Association
ICSC	International Council of Shopping Centers
IDOT	Illinois Department of Transportation
IEPA	Illinois Environmental Protection Agency
ILCMA	Illinois City Managers Association
IML	Illinois Municipal League
IMRF	Illinois Municipal Retirement Fund
IT	Information Technology
JULIE	Joint Utility Locating Information for Excavators
LAPP	Local Agency Paving Project
MFT	Motor Fuel Tax
MIS	Management Information Systems
MSI	Municipal Software Incorporated
NAHRO	National Association of Human Rights Workers Organization
NCBI	National Coalition Building Institute
NEMRT	North East Multi-Regional Training
NIPC	Northeastern Illinois Planning Commission
NPDES	National Pollution Discharge Elimination System
NPELRA	National Public Employee Labor Relations Association
OEDC	Oswego Economic Development Corporation
OSHA	Occupational Safety Hazards Act
PAAC	Police Activities and Athletics Center

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

RFP	Request For Proposals
SCADA	Supervisory Control and Data Acquisition
SPO	Strategic Plan Objective
SRT	Special Response Team
TIF	Tax Increment Financing

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

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.
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.
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.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2012/2013

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.
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.

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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.
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.
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

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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.

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.

FULL FAITH & CREDIT

A pledge of the general taxing power of the government to repay debt obligations (typically used in reference to bonds).

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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.
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.
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.
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.
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."

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INTERFUND TRANSFERS	Amounts transferred from one fund to another fund.
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.
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.
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.
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.
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.

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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

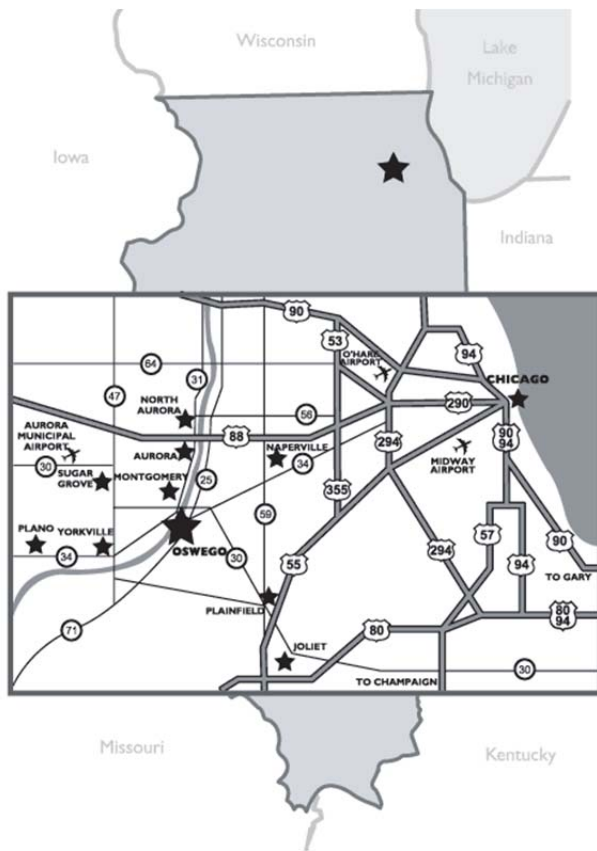
An ordinance by means of which taxes are levied.

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.

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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.

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

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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 2010 Official Census put the Village's population at 30,355. 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.

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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 Village of Oswego is served by the 10th largest public community school district in the State; Community Unit School District 308. The District employs 1,667 employees across the one early learning center, one kindergarten center, thirteen elementary, four junior and two senior high schools. District 308 covers 68 square miles and the 11/12 enrollment is 17,175 students.

Waubensee 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.

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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.

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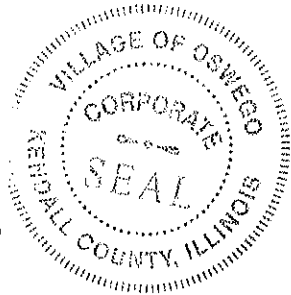
Jeanne L. Hester, CMC
Village Clerk

STATE OF ILLINOIS)
COUNTY OF KENDALL)
VILLAGE OF OSWEGO)

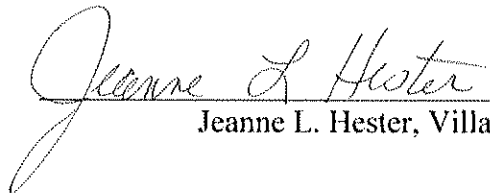
I, Jeanne L. Hester, do hereby certify that I am the duly appointed Clerk of the Village of Oswego, Kendall County, Illinois, and as such Village Clerk, I have charge and custody of the records of the Board of Trustees of the Village of Oswego, Illinois.

I further certify that the attached Ordinance No. 12-27 entitled 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, 2012 and Ending on the Thirtieth Day of April, 2013 is a true and correct copy of said Ordinance passed by the Oswego Board of Trustees on April 10, 2012 and approved by the Oswego Village President.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this 26th day of April, 2012.



(Village Seal)



Jeanne L. Hester, Village Clerk

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ORDINANCE NO. 12-27

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, 2012 AND ENDING ON THE THIRTIETH DAY OF APRIL, 2013.

WHEREAS, on March 6, 2012, 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, 2012 and ending on the thirtieth day of April, 2013; and

WHEREAS, a Public Hearing on said proposed Budget was conducted on April 10, 2012 pursuant to legal notice published March 22, 2012 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, 2012 and ending on the thirtieth day of April, 2013 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.

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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, Illinois, this 10th day of April, 2012, by roll call vote as follows.

TONY GILES	<u>AYE</u>	TERRY MICHELS	<u>AYE</u>
GAIL JOHNSON	<u>AYE</u>	JUDY SOLLINGER	<u>AYE</u>
JEFF LAWSON	<u>AYE</u>	SCOTT VOLPE	<u>AYE</u>

APPROVED by me, Brian LeClercq, as President of the Village of Oswego, Kendall County, Illinois, this 10th day of April, 2012



BRIAN LeCLERCQ, VILLAGE PRESIDENT



JEANNE L. HESTER, VILLAGE CLERK



2012-2017 *Strategic Plan*



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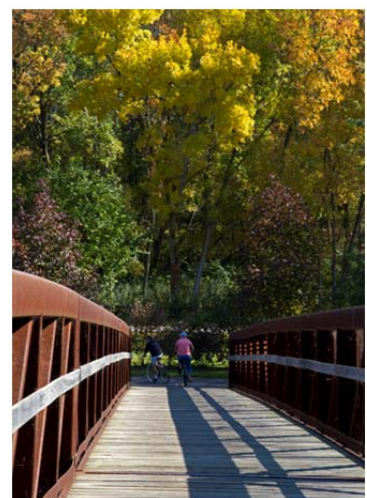


The Village of Oswego, located approximately 50 miles southwest of Chicago, is ideally placed at the southern end of the Fox River Valley. With a population of 30,400, Oswego is



the largest community in Kendall County, and has been recognized as one of the fastest growing communities in the country. The

Village was founded in 1833 and today provides a rich and expansive history, landscape, activities, events, culture, shopping and dining opportunities for its residents and visitors.



Mission Statement

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

Guiding Principles

In Oswego we:

- demonstrate integrity, respect and goodwill
- focus on the well-being of the whole community
- are open-minded and listen well to the ideas, beliefs and opinions of others
- trust that the intentions of others are good
- are accountable, transparent and fiscally responsible
- serve with dedication and unwavering commitment



Our Vision for 2017

- ❖ Governance and Municipal Services: Elected officials and staff partner effectively to guide and serve our community.

- ❖ Prospering Economy: Innovative industrial, professional and commercial growth advances and sustains our economic vitality.

- ❖ Community Enrichment: Quality development and use of public and private space, culture and entertainment make Oswego a sought-after destination.

- ❖ Environmental Sensibility: Plans, decisions and practices are environmentally conscious and honor the natural environment.

- ❖ Culture of Partnership: People eagerly participate in community life and enjoy creating a Village that works for all.

- ❖ Strategic Infrastructure: Highly effective public facilities and modes of transportation keep pace with community needs.

VILLAGE OF OSWEGO
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Stakeholders



Strategies

1. **Governance and Municipal Services:** Elected officials and staff partner effectively to guide and serve our community.
 - 1.1. **Goal 1: Maintain mindful fiscal policy that strikes a healthy balance between resources and needs.**
 - 1.1.1. Adopts balanced budgets and maintains expenditure levels within the revenue stream.
 - 1.1.2. Commit to rigorous fiscal analysis to understand the short and long term implications of fiscal policies and decisions.
 - 1.1.3. Research revenue options in order to diversify the revenue stream.
 - 1.1.4. Focus on strategies to increase assessed value.
 - 1.1.5. Ensure that fees imposed by the Village cover actual costs.
 - 1.2. **Goal 2: Model strategic, thoughtful, value-based leadership.**
 - 1.2.1. Reference the Strategic Plan as a guide to Oswego's vision, direction and budgeting.
 - 1.2.2. Provide annual or as needed performance reports on fulfillment of the Strategic Plan.
 - 1.2.3. Review the Strategic Plan annually and update as appropriate.
 - 1.2.4. Ensure newly elected officials receive orientation on the Strategic Plan and Village operations.
 - 1.3. **Goal 3: Maintain a high level of municipal services to provide for the health, safety and welfare of the public.**
 - 1.3.1. Provide reliable, efficient and sustainable municipal services.
 - 1.3.2. Uphold our commitment to public safety.
 - 1.3.3. Support and assist partner agencies to ensure public well-being.
 - 1.4. **Goal 4: Create a work environment that is conducive to a high-performing municipal organization.**
 - 1.4.1. Recruit and retain the best employees and utilize their knowledge, skill and experience in service delivery and policy development.
 - 1.4.2. Provide the equipment, technology, training/education and work conditions for safe, efficient, high-quality service and results.
 - 1.4.3. Encourage innovation and cross-department collaborations.
 - 1.4.4. Recognize employee contributions and foster a positive work environment.
 - 1.5. **Goal 5: Cultivate a synergistic and collaborative partnership between Village Board and Staff.**
 - 1.5.1. Create collegial and healthy working relationships.
 - 1.5.2. Convene periodic sessions for building mutuality and trust.

VILLAGE OF OSWEGO
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2. **Prospering Economy:** Innovative industrial, professional and commercial growth advances and sustains our economic vitality.

2.1. **Goal 1: Create a Plan that articulates the Village's desires and provides clear guidance for economic development and retention efforts.**

- 2.1.1. Target highly desirable businesses, including light industrial and commercial.
- 2.1.2. Aggressively market available properties, the Orchard Road corridor and future rail service opportunities.
- 2.1.3. Build upon the success of the Route 34 corridor.
- 2.1.4. Actively recruit employers that will establish living wage jobs and careers to make it possible for more residents to work in town.
- 2.1.5. Create a business friendly climate by streamlining review processes and ordinance requirements.
- 2.1.6. Facilitate revitalization efforts with existing businesses and property owners.

2.2. **Goal 2: Portray Downtown as the heart of the community and enhance its potential for redevelopment opportunities.**

- 2.2.1. Highlight and market the Fox River as a special downtown asset.
- 2.2.2. Emphasize vacant and under-utilized property opportunities.
- 2.2.3. Utilize a Downtown plan to promote and maintain historical integrity and small town character while preserving development potential.
- 2.2.4. Investigate and discern available funding techniques for development potential.

2.3. **Goal 3: Reinvigorate development and housing.**

- 2.3.1. Reach out to and assist developers to encourage completion of existing projects and take advantage of available opportunities.
- 2.3.2. Provide a mix of housing for current and prospective residents for all stages of life.
- 2.3.3. Review and keep the Village of Oswego Comprehensive Plan current.

2.4. **Goal 4: Develop a collaborative relationship with local business.**

- 2.4.1. Create and market a "Shop Oswego" program.
- 2.4.2. Partner with the Chamber of Commerce and other business associations to stimulate business growth and attract and retain local business in Oswego.
- 2.4.3. Provide a means to facilitate local business awareness and participation in local public and private sector business opportunities.



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3. **Community Enrichment:** Quality development and use of public and private space, culture and entertainment make Oswego a sought-after destination.

3.1. **Goal 1: Establish contemporary and vibrant community spaces while maintaining community charm and character.**

- 3.1.1. Create and maintain partnerships with other organizations to promote recreation, parks, trails, the Riverfront and other public space.
- 3.1.2. Facilitate conversations about possible new endeavors such as a major attraction downtown or a sports complex or minor league sports team.
- 3.1.3. Investigate the feasibility of recreational facilities or multi-use gathering places that can cater to a wide range of interests.

3.2. **Goal 2: Become a desirable destination for entertainment, arts and culture.**

- 3.2.1. Transform Oswego into an ideal place for dining, social night life, performing arts and culture.
- 3.2.2. Recruit high-end and unique restaurateurs to Oswego.
- 3.2.3. Attract a variety of retailers to make Oswego an exciting shopping destination.
- 3.2.4. Encourage development of a banquet facility.

3.3. **Goal 3: Heighten the tradition of quality special events as a complementary feature for residents and visitors.**

- 3.3.1. Collaborate with business groups and organizations to host and be an integral part of community events.
- 3.3.2. Engage existing groups to expand ideas, find new event venues and market our events outside of Oswego.



3.4. **Goal 4: Foster the value of lifelong learning and support local opportunities for educational enrichment.**

- 3.4.1. Open dialogue and create partnerships with nationally recognized schools, colleges and universities to explore locating a satellite campus in Oswego.
- 3.4.2. Encourage sponsorship of local professional and enrichment program opportunities.

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4. **Environmental sensibility:** Plans, decisions and practices are environmentally conscious and honor the natural environment.

4.1. **Goal 1: Heighten awareness and take action to become a more green community.**

- 4.1.1. Expand walking and bike trails as a means to attain more open space.
- 4.1.2. Review ordinances and create eco-friendly policy with standards/guidelines for new developments.
- 4.1.3. Encourage development of green business and industry and promote Leadership in Energy and Environmental Design (LEED)-certified facilities.
- 4.1.4. Educate citizens and businesses on best practices.
- 4.1.5. Promote recycling, waste reduction and water conservation.
- 4.1.6. Research and consider alternative water sources.

4.2. **Goal 2: Model desired behavior by adopting eco-friendly Village practices.**

- 4.2.1. Incorporate environmentally conscious features in new public facilities.
- 4.2.2. Utilize existing green technology, including electronic means of communication wherever possible.



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5. **Culture of Partnership:** People eagerly participate in community life and enjoy creating a Village that works for all.

5.1. **Goal 1: Be poised to facilitate stakeholder interest in helping create the future we have articulated.**

- 5.1.1. Utilize media to educate and inform about events and engagement opportunities, and to promote citizenship.
- 5.1.2. Conduct stakeholder events to facilitate idea generation, inform and keep pace with the rapidly changing environment.
- 5.1.3. Form partnerships with local organizations, utilizing community events and other visible means of involvement.

5.2. **Goal 2: Celebrate the benefits and achievements resulting from civic engagement.**

- 5.2.1. Foster partnership between the Village and the community characterized by open communication and active participation.
- 5.2.2. Cultivate understanding of important local issues and bring attention to different perspectives.
- 5.2.3. Encourage candidate forums in preparation for a higher level of understanding and voter participation.
- 5.2.4. Embrace diversity as a means to community sustainability.

5.3. **Goal 3: Invest in intergovernmental relationships for the betterment of the community as a whole.**

- 5.3.1. Look for opportunities that facilitate fiscal integrity and service efficiencies.
- 5.3.2. Grow our understanding and appreciation of partner districts.
- 5.3.3. Coordinate and synchronize long-range planning with partner districts where possible.



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6. **Strategic Infrastructure:** Highly effective public facilities and modes of transportation keep pace with community needs.

6.1. **Goal 1: Create a safe and free-flowing transportation system.**

- 6.1.1. Ensure connectivity of new and existing streets.
- 6.1.2. Ease traffic flow in major corridors through implementation of the Transportation Plan, e.g., Wolf Crossing, Route 71 and the proposed 4-county Wikaduke trail.
- 6.1.3. Identify and secure funding sources over time to implement needed transportation improvements.
- 6.1.4. Ensure that ordinances provide that growth contributes its share of infrastructure costs.

6.2. **Goal 2: Undertake the necessary planning to serve the spectrum of public transportation needs.**

- 6.2.1. Engage federal and state entities, neighboring communities and elected officials to advance the process and funding for rail service to Oswego.
- 6.2.2. Investigate potential public transportation opportunities, such as Kendall Area Transit (KAT) to provide transportation options for seniors and those reliant on alternatives to the automobile.

6.3. **Goal 3: Build and maintain municipal facilities necessitated by the growth and development of the Village.**

- 6.3.1. Develop and build out municipal buildings as the need arises and revenues are available.
- 6.3.2. Analyze current and projected parking needs, and phase facilities in as required by new development.
- 6.3.3. Prepare for the eventual need for increased water and sewer capacity.
- 6.3.4. Finalize plans for unfinished sidewalks, paths and trails.



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Thank you

Village Board

Tony Giles
Jeff Lawson
Judy Sollinger

Brian LeClercq

Gail Johnson
Terry Michels
Scott Volpe

The Village of Oswego would like to thank the following individuals who assisted with the planning process:

Lynn Montei Associates – *Lynn Montei designed and facilitated the planning process.*

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Community Members & Village Staff that participated throughout the process:

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Alberto Gross
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Jerri Powell
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Jerry Weaver
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Danielle Ebersole
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Martha Gross
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Tracy Miller
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Joe Renzetti
Pastor Phil Sheets
Sarah Skilton
George Stenitzer
Sandy Towery
Les Westphal
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Zbynek Zidlicky

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Bryan Joslin
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Shirley LeClercq
Jim Mayer
Jeremy Meek
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Russell Pietrowiak
Janine Rohrer
Philip Siedlecki
Ann Spears
Rachelle Stoller
Brenda Van Wyhe
Keith Wheeler
Christine Zidlicky

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Five Year Capital Plan

	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017
General Fund Summary					
Corporate	\$160,000	\$48,500	\$1,500	\$1,500	\$1,500
Building and Zoning	\$0	\$0	\$0	\$0	\$0
Community Development	\$0	\$178,400	\$56,100	\$0	\$0
Road and Bridge	\$140,000	\$232,000	\$171,304	\$85,000	\$230,000
Police	\$211,112	\$315,535	\$109,700	\$214,740	\$300,900
Total General Fund:	\$511,112	\$774,435	\$338,604	\$301,240	\$532,400
Motor Fuel Tax Fund	\$200,000	\$500,000	\$500,000	\$500,000	\$500,000
Capital Improvement Fund	\$1,250,000	\$0	\$0	\$0	\$0
Water and Sewer Fund	\$3,710,000	\$3,510,000	\$160,000	\$50,000	\$2,510,000
Total All Funds:	\$5,671,112	\$4,784,435	\$998,604	\$851,240	\$3,542,400

		Costs per fiscal year				
Brief description		2013	2014	2015	2016	2017
Corporate						
Village website	Re design and develop new website	20,000				
Gov Outreach software	Customer service application-village wide		1,000	1,000	1,000	1,000
Village Board Room Security	Security upgrade for Board Room		25,000			
Portable radios for staff	Switch from cell phones to radios		22,000			
Generator for Village Hall	Install generator	140,000	500	500	500	500
	Totals	160,000	48,500	1,500	1,500	1,500
Community Development						
Wayfinding signs	Cabinets with map of downtown		9,500			
Façade Improvement Program	Funding for downtown businesses		60,000			
Comprehensive Plan	Consultant to re-write/revise plan		108,900	56,100		
	Totals	0	178,400	56,100	0	0
Finance						
Financial Software	Implement new financial software			350,000		

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Five Year Capital Plan

		Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017
Police						
Squad car equipment	Equip squads with lights, video, etc	39,600	57,700	33800	72740	88550
Radios and radars	For new squads	3,400	5,400	3700	3800	5850
Equipment transfer	Remove from old squads and reinstall	17,630	12,500	5200	11700	23500
Police squad cars	Purchase new vehicles	126,607	157,000	67,000	126,500	183,000
Radio repeater	install new frequency	23,875				
Dispatch analysis	Feasibility study to create dispatch center		20,000			
Jail door cameras	Install new cameras and recording system		32,935			
Front desk remodel	Remodel front desk area		30,000			
Totals		211,112	315,535	109,700	214,740	300,900
2013 Breakdown **						
	<i>Squad cars(3)</i>	<i>Van (1)</i>	<i>Detective (2)</i>	Total		
car equipment	28,230	11,110	300	11,410		
radios/radars	1,800		1,600	1,600	3 squad cars	
equipment transfer	7,300	9,530	800	10,330		
purchase costs	71,747	24,640	30,360	55,000	Detective van	
		109,077	45,280	33,060	78,340	
Road and Bridge						
Pickup truck	replace 2001 pickup		45,000			
Single axle 5 yd truck	replace 1990 single axle	140,000				
Mower	replace mower used for ditches		60,000			
Bucket Van	replace old bucket van		70,000			
Lighted Crosswalk	Harrison street		40,000			
4 x 4 Pickup	Replacement vehicle			45,000		45,000
1 Ton Truck	Replacement for 1999 1 Ton Truck				80,000	
6 Wheel Dump	Replacement for 1996					180,000
Mobile radio replacement	Replacement radios for pw vehicles		17,000	5,000	5,000	5,000
Bike lanes	N Adams bike lanes			121,304		
Totals		140,000	232,000	171,304	85,000	230,000

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Five Year Capital Plan

		Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017
Water and Sewer Fund						
Ogden Falls Tower	Painting of Tower		850,000			
RT 71 water main	Relocate water main	3,700,000				
PW Facility	Build addition		2,500,000			
Well 7	Generator		150,000			
Well 6	Generator			150,000		
Manhole program	reline manholes	10,000	10,000	10,000	10,000	10,000
Watermain	Paradise parkway watermain loop					2,500,000
Pickup	Vehicle replacement				40,000	
	Totals	3,710,000	3,510,000	160,000	50,000	2,510,000
Staffing						
Community relations	PT positon to FT positon/grantwriting	31,000	32,240	33,530	34,871	36,266
Village clerk staff	FT position		51,809	52,845	53,902	54,980
Interns	Establish paid intern program	0	20,000	20,000	20,000	20,000
	Totals	31,000	104,049	106,375	108,773	111,246