

Annual Budget

Village of Oswego, Illinois

Fiscal Year May 1, 2013 - April 30th, 2014



VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

Table of Contents

Introduction

Table of Contents	1
Principal Officials.....	4
Organizational Chart	5
Distinguished Budget Award	6
Budget Message	7

Financial Policies

Budget Process, Structure and Calendar	20
Fund Structure and Basis of Accounting and Budgeting	23
Financial Management Policies.....	28
Debt Guidelines, Summary of Debt Issuance and Outstanding Debt	34

Budget Overview

Budget Year Comparison Summary-All Funds	40
Summary of Fund Balances and Unrestricted Net Assets.....	41
Capital Improvements Summary-All Funds.....	43
Description of Major Capital Improvements.....	44
Revenues and Expenditures by Type-Across All Funds	49
Summary Revenues-All Funds.....	51
Summary Expenditures-All Funds	52
Summary/History of Staffing by Function Graph.....	53
Summary of Staffing by Full-Time Equivalents	54

Revenues and Expenditures

Revenue and Expenditure Trends.....	58
Major Revenue Descriptions/Analysis.....	63
Revenue History by Fund.....	73
Expenditure History by Fund	79

Individual Fund Information

General Fund

Fund Summary	84
Revenue Summary	86
Expenditure Summary by Department	87
Expenditures by Type-All Departments.....	88

General Government Expenditures

Corporate	
Organizational Chart and Department Summary	90
Department Expenditures	95

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

Building and Zoning	
Organizational Chart and Department Summary	102
Department Expenditures	108
Community Development	
Organizational Chart and Department Summary	114
Department Expenditures	121
Road and Bridge	
Organizational Chart and Department Summary	128
Department Expenditures	132
Community Relations	
Organizational Chart and Department Summary	138
Department Expenditures	142
Economic Development	
Organizational Chart and Department Summary	146
Department Expenditures	151
Finance	
Organizational Chart and Department Summary	154
Department Expenditures	158
Police	
Organizational Chart and Department Summary	164
Department Expenditures	174
Motor Fuel Tax Fund	
Organization Summary	184
Fund Summary	185
Debt Service Fund	
Organization Summary	186
Fund Summary	188
Debt Service Expenditures	189
Capital Improvement Fund	
Organization Summary	190
Fund Summary	192
Water and Sewer Fund	
Organization Summary	194
Fund Summary	199
Revenue Summary	200
Expense Summary	201
Water and Sewer Expenses	202
Garbage Collection Fund	
Organization Summary	208
Fund Summary	209

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

Pensions

Police Officers' Pension Fund

Organization Summary.....	210
Fund Summary	211

Appendix

Acronyms	212
Glossary.....	215
Geographic Location and Major Transportation	222
History and Community Profile	223
Budget Adoption Ordinance.....	227
Strategic Plan.....	230
Five Year Capital Plan	242

Principal Officials

Village President

Brian LeClercq
(Term Expires April 2015)

Village Trustees

Tony Giles
(Term Expires April 2015)

Pam Parr
(Term Expires April 2017)

Terry Michels
(Term Expires April 2015)

Gail Johnson
(Term Expires April 2015)

Judy Sollinger
(Term Expires April 2017)

Scott Volpe
(Term Expires April 2017)

Appointed Positions

Tina Touchette

Village Clerk

Steve Jones

Village Administrator

Mark Horton

Finance Director/Village Treasurer

Rod Zenner

Community Development Director

Vijay Gadde

Economic Development Director

Jerry Weaver

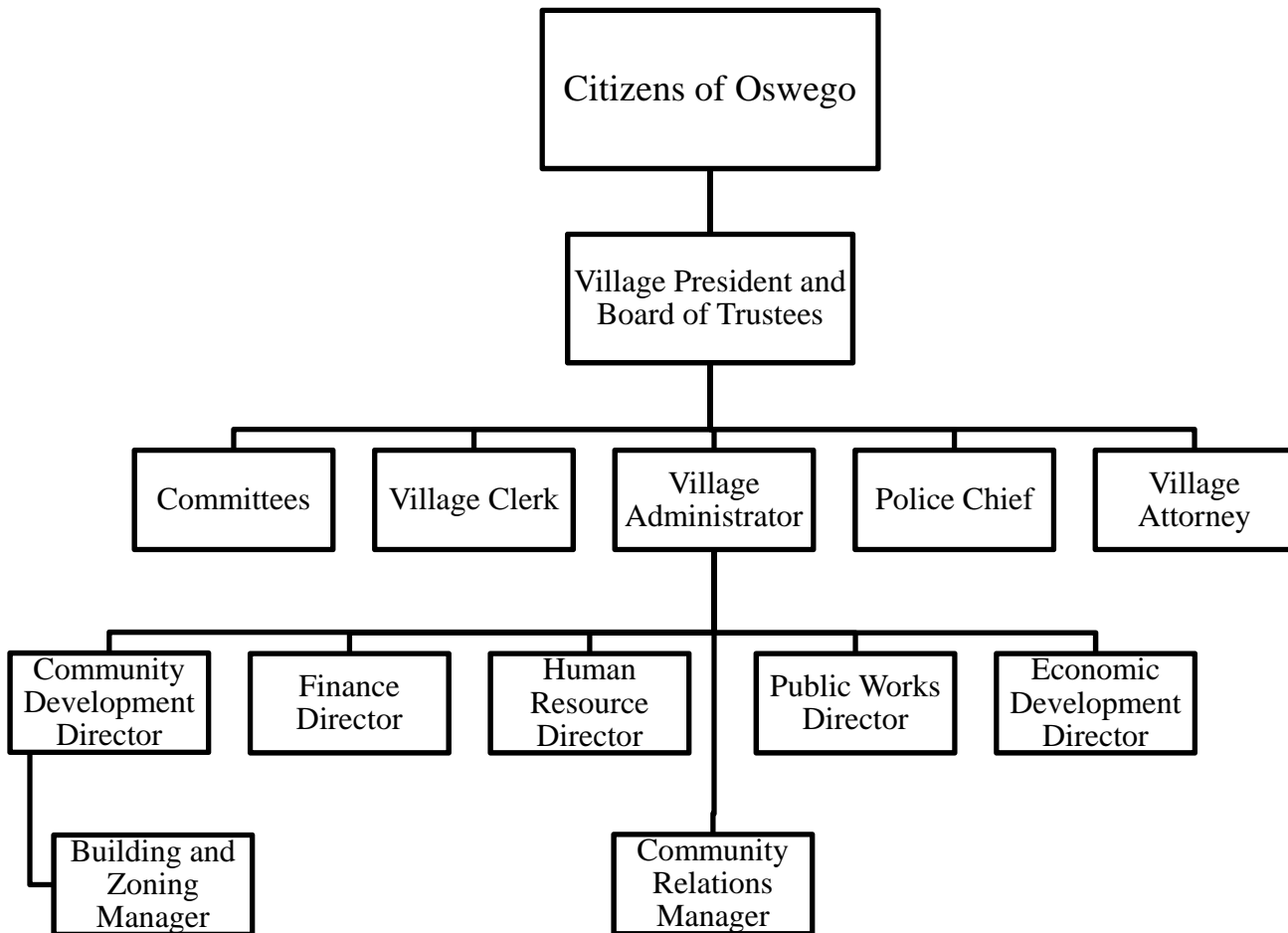
Public Works Director

Dwight Baird

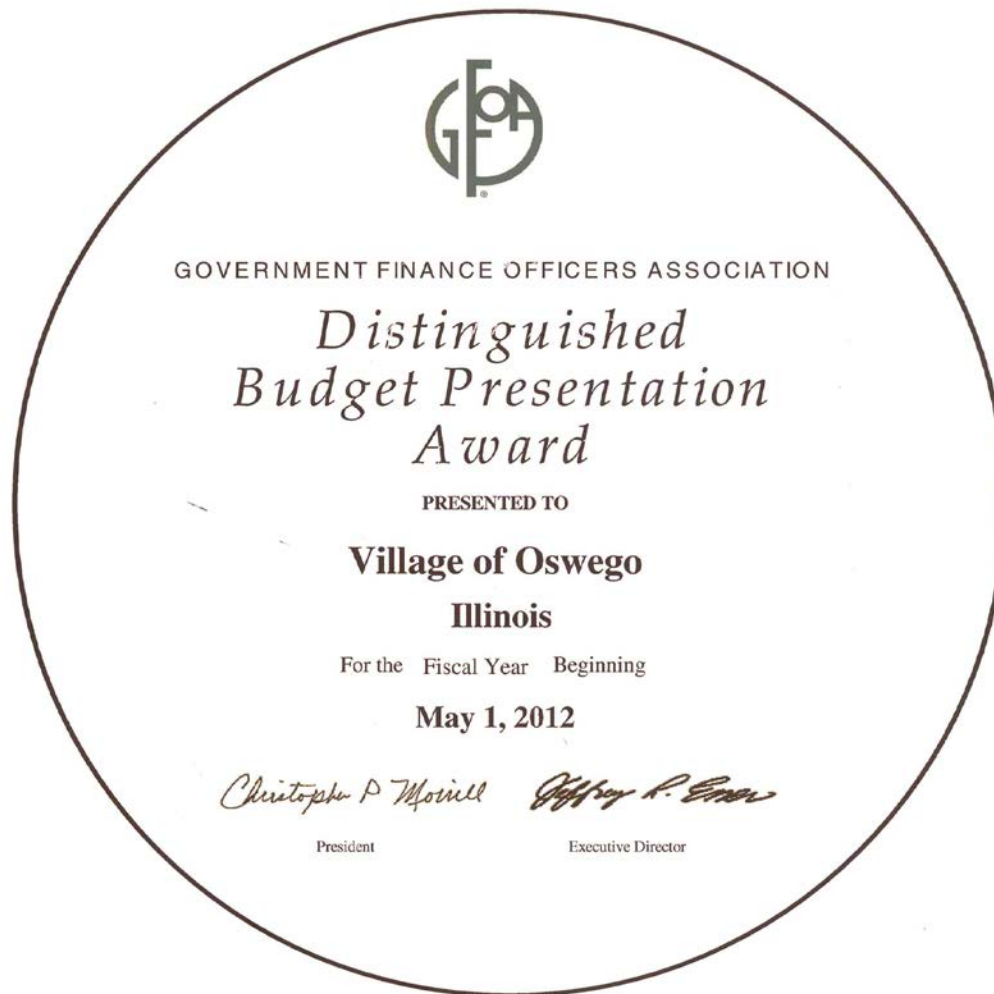
Police Chief

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

VILLAGE OF OSWEGO ORGANIZATIONAL CHART



VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014



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, 2012.

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.



VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

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

April 16, 2013

The Honorable Village President and Village Trustees
Village Administrator
Village Residents

The Fiscal Year 2014 Annual Budget outlines the various services and programs that will be provided for the benefit of Village residents during the fiscal year. The Fiscal Year 2014 Village Budget was adopted on April 16, 2013 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 unrestricted-unassigned fund balance or unrestricted net assets is not considered a revenue source.

The Village will occasionally drawdown cash reserves or fund balance to return the reserves to desired levels as stated in the Village's policy on Fund Balances 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 2014. However, intentional drawdowns of fund reserves will occur in three Funds which have a deficit budget; the Motor Fuel Tax Fund, the Capital Improvement Fund and the Water & Sewer Fund. The Motor Fuel Tax Fund will drawdown reserves by just under \$100,000 if the roadway improvements reach the budget amount of \$600,000. The Capital Improvement Fund is drawing down reserves to complete deferred building improvements in Fiscal Year 2014. The Water & Sewer Fund has the completion of a major capital project included in the budget which began in Fiscal Year 2013 and is being paid from reserves causing the deficit budget. The remaining Funds within the Budget are balanced.

A Strategic Plan was adopted by the Village Board during Fiscal Year 2012 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 four years. Reporting on the progress of the Strategic Plan will be completed annually and any updating to the Plan will also

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

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 four years. The final steps to implementing and evaluating the Strategic Plan objectives were completed late in the previous fiscal year. The evaluation and progress of the objectives of the Strategic Plan will guide the development of 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 Annual Village Report was completed during Fiscal Year 2013 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 held up well over the past year with new business openings, interest from others seeking to locate here and minimal business closings.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

A Ross Department Store, a pizza restaurant, two popcorn shops, a Chick Fil-A, Dunkin Donuts and other small businesses opened during the last fiscal year. Vacant space in strip malls is at a minimum and interest in locating businesses in Oswego remains high as Pier I Imports has decided to open a store which should be open early in Fiscal Year 2014. Two apartment complexes opened during Fiscal Year 2013, a 38 unit memory care facility and a 60 unit senior housing complex. Residential growth continues with the issuance of 121 permits issued for new housing starts. Within the Chicago metro area, Oswego ranked seventh in new housing starts out of all the metro area communities. Foreclosures continue to be of concern but have slowed compared to the height of foreclosures in Fiscal Year 2012. The local unemployment rate has dropped below 8% but is still of concern for many residents who continue to struggle with the slow pace of the national economic recovery. 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 levy more local taxes on the residents to continue supplying services. The Village is optimistic about the future due to the increasing sales tax revenues generated in the community. After three years of cost cutting and limited outlay for capital improvements, the Fiscal Year 2014 Budget includes much needed building improvements and vehicle replacements. Increasing revenues have allowed staff to be a bit more aggressive in development of the Budget for this Fiscal Year compared to the Fiscal Year 2013 Budget. Village residents have not noticed any decline in levels of service provided by Village staff even with the staff reductions over the past three years. Staff has juggled and prioritized workloads to keep up with the increasing demands on Village Services. The Village plans to live within the current revenue streams and begin longer term planning to maintain current operations and expansion of services due to the continued growth of the community.

Fiscal Year 2014 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 but expanding 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; increased growth in residential housing, commercial development and population
- Current residents wanting more expediency from local government with infrastructure repairs, access to information, social networking, solutions to problems
- Village infrastructure; increasing budgets for water/sewer improvements and roadway improvements
- Village equipment and facilities budgets increasing as funding is available to complete previously deferred items
- Maintaining the current level of full time staffing to provide Village services

The Fiscal Year 2014 Village Budget has projected total revenues of \$27.7 million and total expenditures of \$29.3 million. Fiscal Year 2014 operating revenues (General Fund, Capital

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

Improvement Fund, Water & Sewer Fund, and Garbage Collection Fund) total \$23.4 million compared with total operating expenditures of \$26.1 million. The difference of \$2.7 million is due to the fiscal year overlap of the Water and Sewer Fund capital project (Route 71 Watermain relocation) and \$2.2 million budgeted for project completion paid from Fund reserves.

Revenues

Total revenues have decreased 2% or \$0.6 million compared to the final budget for Fiscal Year 2013. Total Fiscal Year 2014 revenues are budgeted \$4 million less than what is projected for Fiscal Year 2013 because of a \$1.6 million transfer from the General Fund to the Water and Sewer Fund at the end of Fiscal Year 2013, less development fees anticipated in the Water and Sewer Fund and less grant revenue expected in the Capital Improvement Fund.

REVENUES - ALL FUNDS

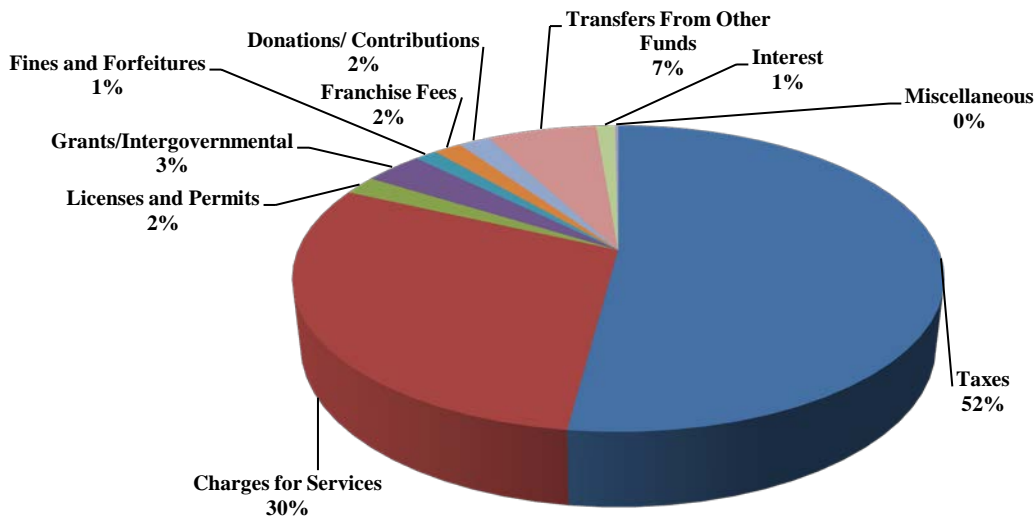
FUND	FY 11/12 ACTUAL	FY 12/13 BUDGET	FY 12/13 ESTIMATED	FY 13/14 BUDGET	CHANGE FY 13 BUDGET vs. FY 14 BUDGET
General	14,998,757	14,624,185	15,266,128	15,376,845	5.15%
Motor Fuel Tax	1,013,391	819,000	1,164,116	780,000	-4.76%
Debt Service	1,818,247	1,825,582	1,828,703	1,797,607	-1.53%
Capital Improvement	79,118	994,000	1,043,122	25,000	-97.48%
Water and Sewer	6,430,369	6,161,762	8,520,032	5,866,800	-4.79%
Garbage Collection	2,269,822	2,263,200	2,090,941	2,177,400	-3.79%
Police Pension	2,088,859	1,650,000	1,841,800	1,725,000	4.55%
TOTAL REVENUES	28,698,563	28,337,729	31,754,842	27,748,652	-2.08%

The Capital Improvement Fund revenue is 97% lower compared with Fiscal Year 2013 due to less grant revenue anticipated for Fiscal Year 2014. The Water & Sewer Fund revenue has decreased 5% due to lower development fees to be received in Fiscal Year 2014.

The following chart shows the Village's total revenues for all Funds classified by type of revenue for Fiscal Year 2014. Taxes are the largest revenue source accounting for 52% of total revenues. Tax revenues are comprised of state shared taxes (59%), locally imposed taxes (25%) and property taxes (16%). Charges for Services are the second largest revenue source accounting for 30% of the total revenues. The Village's enterprise funds account for 70% of the total Charges for Services revenues. Tax revenues and Charges for Services revenues combined account for 82% of the entire Village's revenues.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

Fiscal Year 2013-2014 Revenues



The majority of the Village's revenue sources are elastic revenues which are dependent on the economy and will increase with growth in the local and national economy. 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 only increased 0.4% or \$0.1 million compared to the final budget for Fiscal Year 2013. Total expenditures are \$1.2 million greater than Fiscal Year 2013 total estimated expenditures due to the Water and Sewer Fund budget containing the estimated costs to complete the capital project begun in Fiscal Year 2013. 100% of the projects cost was budgeted in Fiscal Year 2013.

EXPENDITURES - ALL FUNDS

FUND	FY 11/12 ACTUAL	FY 12/13 BUDGET	FY 12/13 ESTIMATED	FY 13/14 BUDGET	CHANGE FY 13 BUDGET vs. FY 14 BUDGET
General	13,524,069	14,347,851	15,862,690	15,376,845	7.17%
Motor Fuel Tax	1,032,207	462,500	787,500	862,500	86.49%
Debt Service	1,858,594	1,824,882	1,828,103	1,797,507	-1.50%
Capital Improvement	222,351	1,250,000	1,133,285	435,000	-65.20%
Water and Sewer	5,139,351	8,449,566	5,893,111	8,114,274	-3.97%
Garbage Collection	2,272,693	2,300,050	2,050,000	2,175,000	-5.44%
Police Pension	476,342	507,675	494,675	509,800	0.42%
TOTAL EXPENSES	24,525,607	29,142,524	28,049,364	29,270,926	0.44%

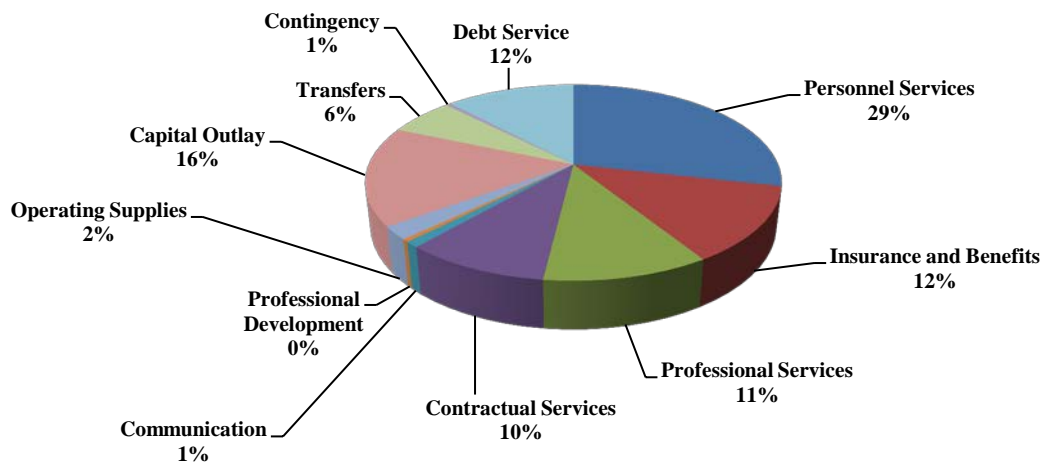
General Fund expenditures have increased 7% due to increases in all expenditure categories with the largest increase in Capital Outlay. Motor Fuel Tax Fund expenditures have increased 86% compared with the Fiscal Year 2013 Budget amount because the Village has not been awarded any grants for roadwork as was the case in Fiscal Year 2013.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

The Capital Improvement Fund expenditures have decreased 65% due to less costly improvements budgeted for Fiscal Year 2014. The Water & Sewer Fund expenses have decreased 4% due to less Professional Services costs being anticipated. The Garbage Collection Fund budget is down 5% due to the result of implementing the new vendor contract which included lower pricing.

The following chart 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 41% of total expenditures. Capital Outlay accounts for 16%, Debt Service expenditures account for 12%, Professional Services 11%, Contractual Services 10%, Transfers 6% and the remaining categories account for 4%.

Fiscal Year 2013/2014 Expenditures



The Fiscal Year 2014 Budget includes increases/decreases to numerous line item accounts and several new line items not previously budgeted totaling \$0.7 million which have increased the respective Fund budgets.

- Building maintenance for Village Hall and the Police Department has increased \$65,000 in the General Fund budget
- Vehicle replacements and equipment items total \$310,000 and \$28,000 respectively in the General Fund budget
- Tree removal and replacement budgets have increased \$98,000 in the General Fund
- A Façade/Business development line item has been added in Economic Development for \$30,000 within the General Fund
- Dispatching services and Reverse 911 items have been added at a cost of \$44,500 in the General Fund budget
- Sewer televising and lining have been added in the Water and Sewer Fund at a cost of \$135,000
- The General Fund includes a new account “Contingency” which is equal to the difference between total revenues and total expenditures. This account may only be expended with approval of the Village Board.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

Personnel Changes and Compensation

The Fiscal Year 2014 Budget includes the expenditures for 105 full time and 10 part time positions. The total full time equivalent (FTE) positions have decreased by two to 110 for Fiscal Year 2014. Two part time Intern positions have been included in the budget this year for the corporate department. The Inspector Superintendent position was moved from the Road & Bridge budget to the Community Development budget for Fiscal Year 2014. The Road & Bridge department did not replace one Operations Superintendent and two Technician I positions. Two Technician I positions were reclassified as Technician II positions. The Police department added one part time Community Service Officer position and did not replace a Police Cadet position. Included in the Budget are total personnel cost increases of 1.5% or \$0.1 million compared to the Fiscal Year 2013 Budget. Employer insurance and benefit costs have increased 4.8% or \$0.2 million.

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, 2014.

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 scale increase. The budget for Fiscal Year 2014 includes 2.5% 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 expired April 30, 2013. Negotiations are in progress with the union and the budget includes 2.5% wage increases for these employees.

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 16 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.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

Fund Balance/ Net Assets

The Financial Policies section of the Fiscal Year 2014 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 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. Snapshots of the estimated General Fund balances are as follows;

	Budget Policy	Projected % April 30, 2014	Projected Amount April 30, 2014
Non-spendable	N/A	N/A	\$0.1 million
Unrestricted-Assigned	35%	35%	\$5.4 million
Unrestricted-unassigned	N/A	N/A	\$(0.006) million

The Unrestricted-assigned Fund Balance is projected to be within the policy limits at the end of Fiscal Year 2014. The balance has not changed from the Fiscal Year 2013 projected ending balance. The Non-spendable balance changes based on the amount of pre-paid expenditures recorded at fiscal yearend. The Unrestricted-unassigned balance is the amount available for either appropriation or unanticipated costs. This is estimated to be a negative \$65,000 at April 30, 2014 because of the surplus for the FY 14 Budget included as an expenditure in the Budget. If the surplus is not spent, the Unrestricted-unassigned balance will be a positive number at fiscal yearend.

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 55% of the total revenue budgeted for Fiscal Year 2014 and General Fund expenditures are 53% of total expenditures included in the Fiscal Year 2014 Budget.

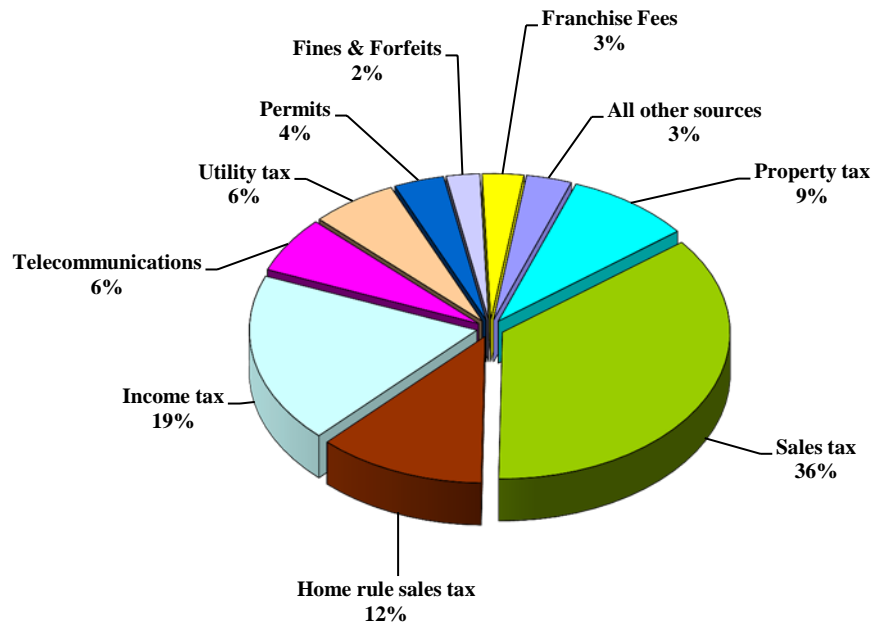
General Fund Revenues

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

The General Fund revenue budget is \$15.4 million which is \$0.1 million greater than the projected Fiscal Year 2013 revenue total. Tax revenue increases of 3% are offsetting decreases in other revenue categories netting to the overall increase. The chart which follows shows four (4) revenue sources comprise 76% of all General Fund revenues. These four sources are sales tax, income tax, home rule sales tax and property tax.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

General Fund Revenues
FY 2014 \$15,376,845



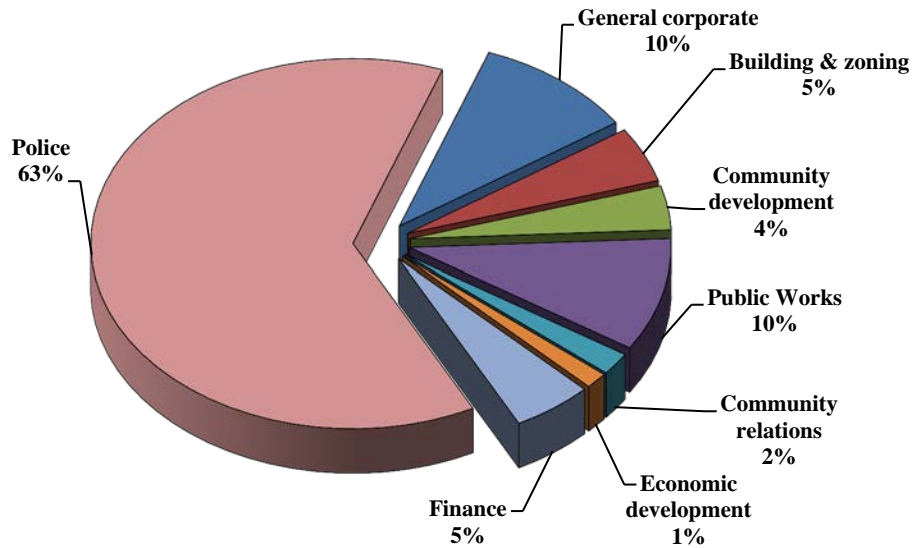
Taxes, which comprise 86% of General Fund revenues, are budgeted to increase \$0.7 million compared to the Fiscal Year 2013 budget but only \$0.3 million greater than Fiscal year 2013 projected total tax revenues. Sales tax revenues and income tax revenues are the two largest sources of tax revenues accounting for 36% and 19% 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 88% of the total tax revenues received. These revenues are collected by the State of Illinois and remitted to the municipality monthly. The State's fiscal problems have caused the monthly distributions for the State Use tax and State Income tax to be delayed up to two 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, community relations, economic development, finance and police protection. General Fund expenditures for Fiscal Year 2014 total \$15.4 million compared to Fiscal Year 2013 projected expenditures of \$15.8 million, a decrease of \$0.5 million. The \$1.6 million transfer to the Water and Sewer Fund at the end of Fiscal Year 2013 is the reason for the \$0.5 million decrease in expenditures. Subtracting the transfer for comparison purposes actually shows the Fiscal Year 2014 Budget is \$1.2 million greater than the Fiscal Year 2013 projected expenditures. The increase in total General Fund expenditures is due to the increases associated with personnel costs, vehicle replacements and increases in a number of line items. The following chart shows one department (the Police department) accounts for 63% of the total General Fund expenditures. The Public Works department accounts for 10% of total expenditures. The other six departments account for the remaining 27%.

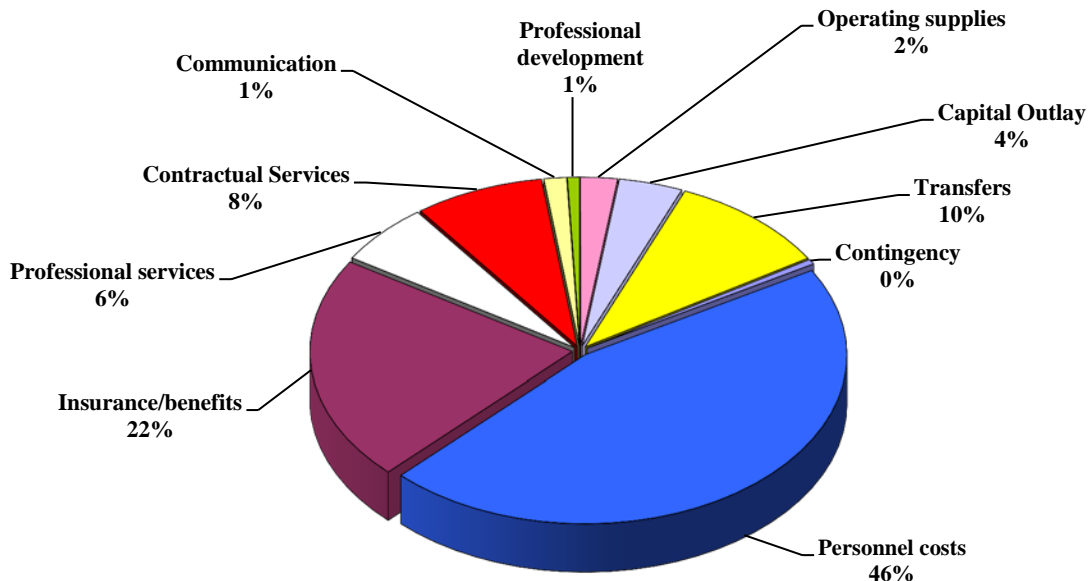
VILLAGE OF OSWEGO
 ANNUAL BUDGET
 FISCAL YEAR 2013/2014

General Fund Expenditures by Function



General Fund expenditures budgeted for Fiscal Year 2014 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 68% of the total expenditures.

**General Fund Expenditures
 FY 2014 \$15,376,845**



Professional services are 6% of total expenditures and have increased 15% compared to the Fiscal Year 2013 budget. The Comprehensive Plan update, Façade/Business development program and increases in IT Services account for the increase. Communication accounts for 1% of expenditures but has increased 44% from last year's budget. A new line item for Police dispatching services and a reverse 911 system make up the increase in this category. Capital

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

Outlay costs have increased 92% due to the inclusion of vehicle replacements and building improvements which have been deferred because of the lack of funding.

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 \$21.1 million. The Village has four separate debt issuances outstanding which are paid out of the Debt Service Fund. Expenditures in the Debt Service Fund for Fiscal Year 2014 total \$1.8 million. The reader may refer to the Financial Policies section of this document for a more detailed discussion of the Village's outstanding debt.

Capital Projects Funds are used to account for bond proceeds, grant proceeds and permit fees revenue used for the construction of municipal facilities, roads and other infrastructure improvements. \$0.4 million is budgeted to complete building and roadway improvements in Fiscal Year 2014.

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 Financial Forecast 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 \$3.8 million in water service charges in Fiscal Year 2014 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, funding for costs of long term infrastructure improvements such as water tower rehabilitation, water/sewer line replacements and the cross river system connection need to be established. Revenues are estimated to decrease \$0.3 million compared to the Fiscal Year 2013 budget. Water and sewer usage charges are increasing but total revenues are actually decreasing 5% due to the grant revenue received in Fiscal Year 2013. Expenses have also decreased 4% compared to the Fiscal Year 2013 budget. Expenses have been reduced in many categories within the Fund with the largest reduction in the Capital Outlay category.

The Water and Sewer Fund pledges water and sewer revenues to pay the debt service for six outstanding Bond issuances and two Illinois Environmental Protection Agency loans. The total Fiscal Year 2014 debt service is \$1.7 million. 33% of the estimated water and sewer charges revenue will be used to pay the debt service in Fiscal Year 2014. The total outstanding principal and interest at April 30, 2013 is \$20 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 2014 are \$2.2 million compared to total expenses of \$2.2 million. The

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

Fund reserve balance is at 27% 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 2014 based on the actuarial report as of the end of the prior fiscal year. Fiscal Year 2014 revenues of \$1.7 million exceed expenditures of \$0.5 million. Expenditures have increased because of annual pension increases mandated by Illinois State Law. The Fund will have an estimated reserve balance at April 30, 2014 of \$17 million or a ratio of 26:1 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 ten 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 ninth straight year for the Fiscal Year 2013 Annual Budget. The Fiscal Year 2014 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.

Acknowledgments

The preparation of the Fiscal Year 2014 Annual Budget could not have been accomplished without the efficient and dedicated services of the Village Administrator, Village Department Heads and the Finance Department staff. I would like to express my sincere appreciation to the Village President and Village Trustees and the Village Administrator who encourage and insist upon the highest standards of excellence in planning and conducting the financial operations of the Village.

Respectfully submitted,



Mark G. Horton
Director of Finance

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

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VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

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 late February or early March along with the Capital Plan.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

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, subsequent four years and beyond five 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.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

Budget Calendar

Tuesday, October 16, 2012	Present Fiscal Year 2012 Village Audit to Village Board
Monday, October 15, 2012	Department head discussion on budget procedures, budget instructions and budget timeline
Friday, December 21, 2012	Budget worksheets submitted to the Finance Director
Friday, January 11, 2013	Request Budget submitted to Village Administrator
Wednesday, January 16, 2013	Village Administrator and Budget Staff review Request Budget
Friday, January 21-25, 2013	Meetings with department heads on requests
Monday, February 1, 2013	Final Budget review with Village Administrator
Thursday, February 28, 2013	Draft budget delivered to Village President and Trustees
Tuesday, March 19, 2013	Review Draft Budget at Committee of the Whole
Tuesday, April 2, 2013	Reserved for Budget discussion if necessary Budget Public Hearing
Tuesday, April 16, 2013	Adoption of Fiscal Year 2013-2014 Budget

VILLAGE OF OSWEGO
 ANNUAL BUDGET
 FISCAL YEAR 2013/2014

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	

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

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:

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

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 costs 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.

Non-Budgeted Funds

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

Special Revenue Funds

Public Works Escrow Fund

This Fund accounts for developer contributions received through original subdivision agreements or permit fees received as homes are built within the subdivision. The monies on hand are dedicated to roadway infrastructure improvements to roadways which need expansion because of the increased traffic created by the subdivision. The Fund has approximately \$900,000 in deposits/developer contributions to be used for specific purposes.

Economic Development Fund

This Fund accounts for the economic development grant received from the State of Illinois to be used to provide low interest loans to assist new business startups and job creation for low to moderate incomes. Payments made on existing loans replenish the available amount for subsequent loans. The Fund currently has three loans outstanding and an available balance of \$142,000.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

Public Service Fund

This Fund accounts for donations/contributions received from numerous sources and must be used for an intended purpose. The revenues are restricted by State Statutes or dedicated to fund the specific event the money was received for. The Fund has 22 separate revenue and expense accounts for the different events and specific purpose items.

Agency Funds

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

Agency Fund

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

Subdivision Escrow Fund

This Fund accounts for developer deposits received through the development and planning stages. Village staff time and engineering costs are charged against the deposits and billed to developers if the deposits are not sufficient to cover all the costs.

Basis of Accounting and Basis of Budgeting

The **modified accrual basis of accounting** is used for all **governmental fund types** (General Fund, Special Revenue Funds, Capital Project Funds and the Debt Service Fund) and agency funds (the Village currently does not budget for any agency funds). Under the modified accrual basis of accounting, revenues are recognized when they are both measurable and available. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Property taxes are recognized when they become both measurable and available in the period that the tax is intended to finance. Expenditures generally are recorded when a fund liability is incurred. However, debt service expenditures are recorded only when payment is due.

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

The **accrual basis of accounting** is utilized by **proprietary fund types** including enterprise funds 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.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

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).

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

Unrestricted Fund Balance is made up of three components:

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

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

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

Fund Balance Philosophy

It is the Village's philosophy to support long-term financial strategies, where fiscal sustainability is its 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.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

- 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.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

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.
- 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.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

- The Village will set fees and user charges for each enterprise fund, such as the Water & Sewer Fund at levels that fully support the total direct and indirect cost of the activity. Indirect costs include the cost of annual depreciation of capital assets.
- The Village will use all out of the ordinary or one time revenues received as surplus revenue for the respective fiscal year to build up reserve balances or earmark for special projects.
- The Village will use all revenues received for special events, special purpose donations/contributions and State Statute regulated revenues for only their intended purposes.

Expenditure

All disbursements will adhere to the Village Purchasing Policy and be subsequently approved by the Village Board through the bi-weekly Bills List. The Village Budget serves as the annual appropriation or spending authority. All expenditures in Funds which are not part of the annual budget process are still subject to the Village Purchasing Policy and appear on the bi-weekly Bills List approved by the Village Board.

- The Village will consistently budget the minimum level of expenditures which will provide for the public well-being and safety of the residents and businesses of the community.
- Expenditures will be within the confines of generated revenue. Reserve balances will be used to fund operating expenditures only for the short-term duration of one to two years.
- Through the financial 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.
- Capital Planning will be completed annually to prioritize and select those projects which will be funded in upcoming budgets. The Vehicle Replacement Policy and scoring system will be used to determine vehicle and large equipment replacements to be included in annual budgets. All capital outlay will be subject to available funding.

Budgeting, Accounting, Auditing and Reporting Policies

- The Village will establish and maintain a high standard of accounting practices in conformance with Generally Accepted Accounting 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.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

- 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.

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:

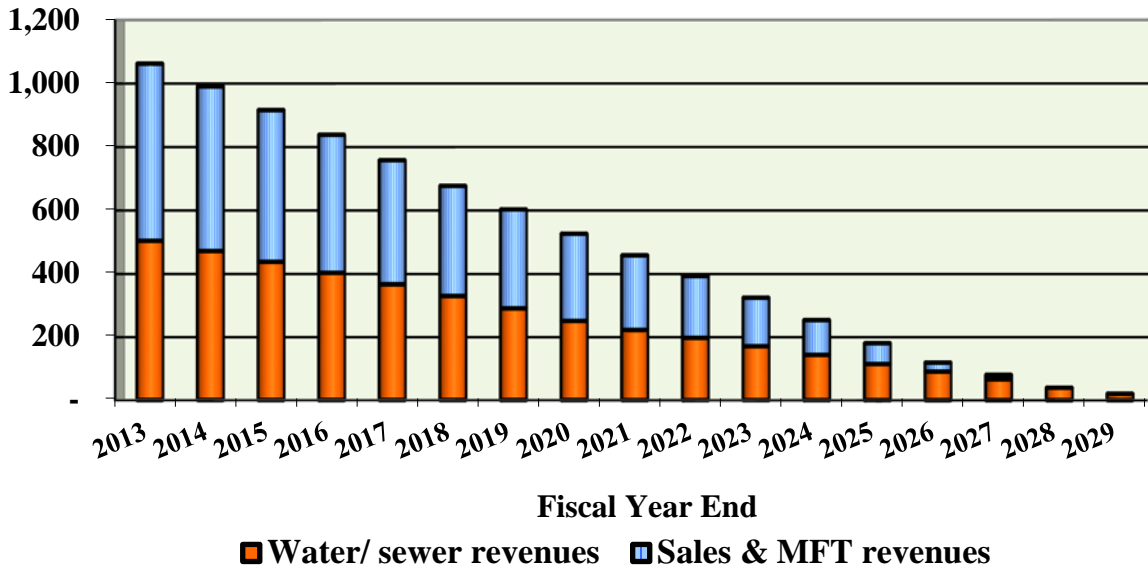
- ✓ The Village will limit short and long-term borrowing to capital improvements or projects which carry a benefit that exceeds five years (5 years) and cannot be financed from current revenues.
- ✓ When the Village finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the useful life of the project.
- ✓ The Village will limit the amount of outstanding general obligation debt of the Village to a maximum of 5% of the equalized assessed valuation of the Village.
- ✓ When issuing debt, the Village will strive to maintain a level annual debt service repayment schedule to maintain a stable debt service tax rate from year to year. When possible, debt issues will be re-paid using alternate revenue sources.
- ✓ The Village will comply with all annual debt disclosures and file them with the respective agencies.

Although the **Village of Oswego is not restricted to the amount of debt that it may incur**, there always exists the possibility that the State may impose such a restriction in the future. The Village's taxable equalized assessed valuation for the 2012 levy year is \$786,596,359.

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 \$67,843,935. As of May 1, 2013, the Village had \$30,830,000 in debt which would be applicable to the limit if such a limit were imposed upon all municipalities in the State, including home rule municipalities. As of May 1, 2013, the Village's debt to EAV ratio calculates to 3.92% using the 2012 taxable equalized assessed valuation.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

Total Debt Per Capita



The Village’s current bond rating is Aa2. The official U.S. Census population for the village is 30,355 which results in a gross debt per capita as of May 1, 2013 of \$1,063. The debt per capita for issuances supported by pledged Sales taxes and Motor Fuel Tax (MFT) revenues is \$558 compared to the issuances supported by water & sewer revenues of \$505. Of the seven outstanding debt issuances described below, the 2006A, 2007B , a portion of the 2009 and a portion of the 2011debt issuances are to be repaid from sales and MFT revenues and the 2006B, 2007A, a portion of the 2009, a portion of the 2011 and the 2012 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, 2013

- Corporate Purpose Bond Series of 2006A
 Original Issue Amount: \$9,970,000 Outstanding Principal: \$7,525,000
 Original Issue Date: May 15, 2006 Outstanding Interest: \$2,506,713
 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: \$ 985,000
 Original Issue Date: May 15, 2006 Outstanding Interest: \$ 198,838
 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.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

- Corporate Purpose Bond Series of 2007A
Original Issue Amount: \$3,500,000 Outstanding Principal: \$2,850,000
Original Issue Date: December 15, 2007 Outstanding Interest: \$1,022,632
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: \$4,885,000
Original Issue Date: December 15, 2007 Outstanding Interest: \$1,696,188
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: \$8,225,000
Original Issue Date: August 15, 2009 Outstanding Interest: \$3,684,094
Date of Maturity: December 15, 2029
Description: Bonds issued to provide funding to complete the Douglas Road project and construct Well #11 and Water Tower. Financing is being provided from motor fuel tax revenues, sales tax revenues and water and sewer revenues. The debt is being retired by the Debt Service Fund (\$1,495,000) and the Water & Sewer Fund (\$6,730,000).
- Corporate Purpose Refunding Bond Series of 2011
Original Issue Amount: \$4,055,000 Outstanding Principal: \$4,035,000
Original Issue Date: August 15, 2009 Outstanding Interest: \$ 929,900
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 (\$2,290,000) and the Water & Sewer Fund (\$1,745,000).
- Corporate Purpose Refunding Bond Series of 2012
Original Issue Amount: \$2,325,000 Outstanding Principal: \$2,325,000
Original Issue Date: October 11, 2012 Outstanding Interest: \$ 282,205
Date of Maturity: December 30, 2019
Description: Bonds issued to refund \$2,430,000 of Corporate Purpose Refunding Bond Series 2004. Financing is being provided from water and sewer revenues. The debt is being retired by the Water & Sewer Fund.
- IEPA Low Interest Loan
Original Loan Amount: \$907,735 Outstanding Principal: \$ 233,241
Loan Date: April 27, 1997 Outstanding Interest: \$ 15,421
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.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

- IEPA Low Interest Loan

Original Loan Amount: \$1,346,766

Outstanding Principal: \$ 894,068

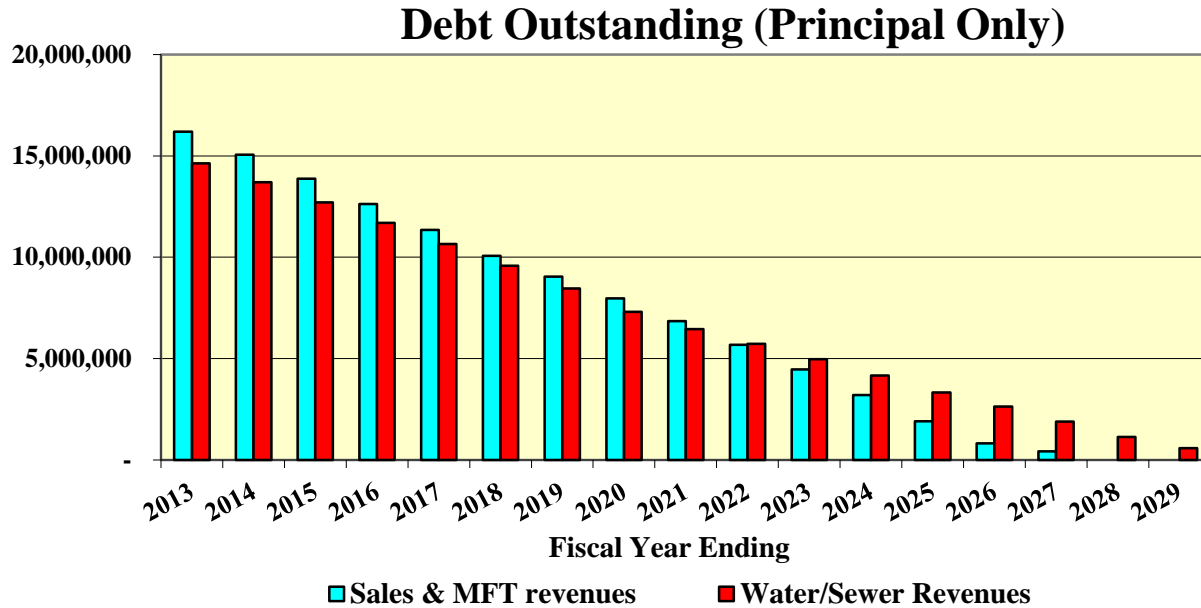
Loan Date: January 15, 2005

Outstanding Interest: \$ 146,341

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 \$3,346,986 in Bond principal and interest payments to be made in FY 2013/14, \$1,796,306 will be paid from general sales tax and motor fuel tax revenue and \$1,550,680 will be paid from water and sewer revenues.

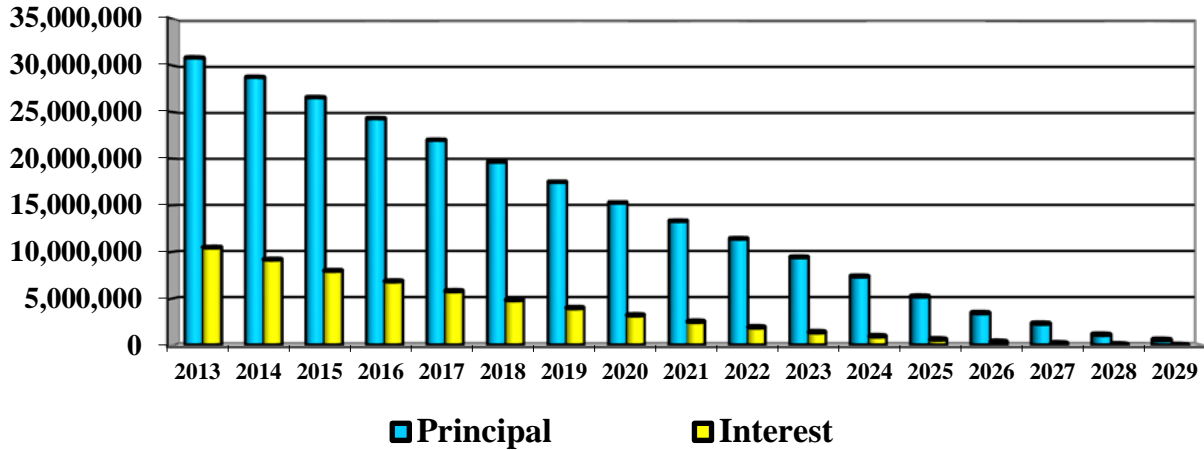
Summary of Debt Outstanding and Fiscal Year 2013-2014 Debt Service Requirements					
		Principal		Interest	Total
Debt Issuance Name	Original Issue	Outstanding as of May 1, 2013	Principal Due 13/14	Due 13/14	Due 13/14
2006A (Town Center & Village Hall)	9,970,000	7,525,000	450,000	330,225	780,225
2006B (Town Center)	1,585,000	985,000	100,000	42,231	142,231
2007A (Village Hall)	3,500,000	2,850,000	150,000	116,275	266,275
2007B (Douglas Road)	6,000,000	4,885,000	250,000	192,800	442,800
2009 (Douglas Road & Well #11)	9,015,000	8,225,000	550,000	380,425	930,425
2011 (Refunding Bonds 2004A & B)	4,055,000	4,035,000	285,000	126,375	411,375
2012 (Refunding Bonds 2004)	2,325,000	2,325,000	300,000	73,654	373,654
Total Debt Service	34,125,000	30,830,000	2,085,000	1,261,986	3,346,986
1999 IEPA Loan #17-0783	907,735	233,241	55,825	6,339.92	62,164.92
2004 IEPA Loan #17-1445	1,346,766	894,068	64,751	21,949.52	86,700.52
	2,254,501	1,127,309	120,576	28,289	148,865
Total Debt and Loans	36,379,501	31,957,309	2,205,576	1,290,275	3,495,851

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

The Water and Sewer Fund is also responsible for repaying the IEPA loans. The principle and interest to be paid in FY 2013/2014 on these two loans totals \$148,865.

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 2012 EAV.

Total Future Debt Service Payments



Future Debt Service Payments				
Fiscal Year	Principal	Interest	Total	Tax Rate*
2014	2,085,000	1,261,986	3,346,986	0.4255
2015	2,165,000	1,180,181	3,345,181	0.4253
2016	2,255,000	1,107,444	3,362,444	0.4275
2017	2,320,000	1,026,981	3,346,981	0.4255
2018	2,345,000	939,456	3,284,456	0.4176
2019	2,155,000	848,038	3,003,038	0.3818
2020	2,230,000	764,738	2,994,738	0.3807
2021	1,965,000	676,110	2,641,110	0.3358
2022	1,890,000	593,796	2,483,796	0.3158
2023	1,985,000	514,456	2,499,456	0.3178
2024	2,055,000	430,206	2,485,206	0.3159
2025	2,135,000	342,456	2,477,456	0.3150
2026	1,785,000	251,125	2,036,125	0.2589
2027	1,130,000	170,656	1,300,656	0.1654
2028	1,190,000	118,063	1,308,063	0.1663
2029	555,000	62,700	617,700	0.0785
2030	585,000	32,175	617,175	0.0785
	<u>30,830,000</u>	<u>10,320,567</u>	<u>41,150,567</u>	

**Tax Rate based on 2012 estimated EAV

786,596,359

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

The Village's total annual debt service requirements for the Village's seven bond issues increased from the FY 2013/2014 amount of \$3.3 million to \$3.4 million for FY 2013/2014. 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.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

Budget Year Comparison Summary - All Funds

Fund	Fiscal Year 2013/2014 Revenues	Fiscal Year 2013/2014 Expenditures	Fiscal Year 2013/2014 Difference
<u>Major Governmental Funds</u>			
General Fund	\$15,376,845	\$15,376,845	\$0
Capital Improvement Fund	\$25,000	\$435,000	(\$410,000)
Debt Service Fund	\$1,797,607	\$1,797,507	\$100
Total Major Governmental Funds	\$17,199,452	\$17,609,352	(\$409,900)
<u>Non-Major Governmental Funds</u>			
Motor Fuel Tax Fund	\$780,000	\$862,500	(\$82,500)
Total Non Major Governmental Funds	\$780,000	\$862,500	(\$82,500)
<u>Proprietary Funds</u>			
Enterprise Funds			
Waterworks & Sewer Fund	\$5,866,800	\$8,114,274	(\$2,247,474)
Garbage Fund	\$2,177,400	\$2,175,000	\$2,400
Total Proprietary Funds	\$8,044,200	\$10,289,274	(\$2,245,074)
Total Operating Funds	\$26,023,652	\$28,761,126	(\$2,737,474)
<u>Non Operating Funds</u>			
<u>Fiduciary Funds</u>			
Police Officers' Pension Fund	\$1,725,000	\$509,800	\$1,215,200
Total Fiduciary Funds	\$1,725,000	\$509,800	\$1,215,200
Total Non Operating Funds	\$1,725,000	\$509,800	\$1,215,200
Total All Funds	\$27,748,652	\$29,270,926	(\$1,522,274)

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

Summary of Fund Balances and Unrestricted Net Assets

FUND	Fiscal Year				
	Actual 2010/2011	Actual 2011/2012	Budget 2012/2013	Projected 2012/2013	Budget 2013/2014
GENERAL					
Beginning Fund Balance	\$5,621,546	\$4,526,940	\$6,001,628	\$6,001,628	\$5,405,066
Revenues	\$13,830,303	\$14,998,757	\$14,624,185	\$15,266,128	\$15,376,845
Expenditures	\$11,482,713	\$11,968,953	\$12,785,469	\$12,676,508	\$13,841,838
Change in Fund Balance	\$2,347,590	\$3,029,804	\$1,838,716	\$2,589,620	\$1,535,007
Other Financing Sources/(Uses)	(\$3,442,196)	(\$1,555,116)	(\$1,562,382)	(\$3,186,182)	(\$1,535,007)
Ending Fund Balance	\$4,526,940	\$6,001,628	\$6,277,962	\$5,405,066	\$5,405,066
Non-spendable		\$88,206	\$88,206	\$88,206	\$88,206
Unrestricted-assigned		\$5,021,748	\$5,551,942	\$5,381,896	\$5,381,896
Unrestricted-unassigned		\$891,674	\$637,815	(\$65,036)	(\$65,036)
MOTOR FUEL TAX					
Beginning Restricted Fund Balance	\$570,931	\$747,014	\$728,198	\$728,198	\$1,104,814
Revenues	\$911,987	\$1,013,391	\$819,000	\$1,164,116	\$780,000
Expenditures	\$735,904	\$1,032,207	\$462,500	\$787,500	\$862,500
Change in Fund Balance	\$176,083	(\$18,816)	\$356,500	\$376,616	(\$82,500)
Ending Restricted Fund Balance	\$747,014	\$728,198	\$1,084,698	\$1,104,814	\$1,022,314
DEBT SERVICE					
Beginning Restricted Fund Balance	\$14,763	\$14,503	\$15,590	\$15,590	\$16,190
Revenues	\$1,823,118	\$1,818,247	\$1,825,582	\$1,828,703	\$1,797,607
Expenditures	\$1,823,378	\$1,858,594	\$1,824,882	\$1,828,103	\$1,797,507
Change in Fund Balance	(\$260)	(\$40,347)	\$700	\$600	\$100
Other Financing Sources/(Uses)		\$41,434			
Ending Restricted Fund Balance	\$14,503	\$15,590	\$16,290	\$16,190	\$16,290
CAPITAL IMPROVEMENT FUND					
Beginning Fund Balance	\$547,168	\$648,313	\$830,550	\$830,550	\$983,513
Revenues	\$344,858	\$79,118	\$994,000	\$1,043,122	\$25,000
Expenditures	\$243,713	\$222,351	\$1,250,000	\$1,133,285	\$435,000
Change in Fund Balance	\$101,145	(\$143,233)	(\$256,000)	(\$90,163)	(\$410,000)
Other Financing Sources/(Uses)		\$325,470		\$243,126	
Ending Fund Balance	\$648,313	\$830,550	\$574,550	\$983,513	\$573,513
Restricted-road fees		\$81,624	\$81,624	\$81,624	\$81,624
Unrestricted-assigned		\$748,926	\$492,926	\$901,889	\$491,889
WATER & SEWER					
Unrestricted Net Assets	\$1,219,119	\$4,153,302	\$5,382,787	\$5,382,787	\$8,009,708
Revenues	\$7,721,011	\$6,430,369	\$6,161,762	\$8,520,032	\$5,866,800
Expenses	\$5,386,805	\$5,139,351	\$8,449,566	\$5,893,111	\$8,114,274
Change in Unrestricted Net Assets	\$2,334,206	\$1,291,018	(\$2,287,804)	\$2,626,921	(\$2,247,474)
Other Financing Sources/(Uses)	\$599,977	(\$61,533)			
Unrestricted Net Assets	\$4,153,302	\$5,382,787	\$3,094,983	\$8,009,708	\$5,762,234

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

Summary of Fund Balances and Unrestricted Net Assets

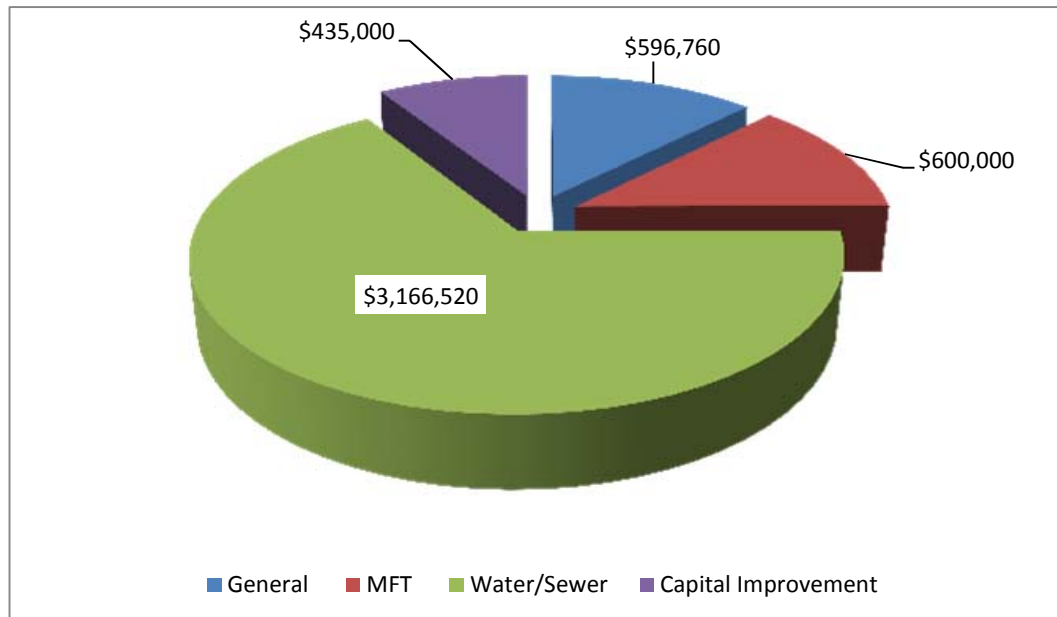
FUND	Fiscal Year				
	Actual 2010/2011	Actual 2011/2012	Budget 2012/2013	Projected 2012/2013	Budget 2013/2014
GARBAGE					
Unrestricted Net Assets	\$465,007	\$550,906	\$548,035	\$548,035	\$588,976
Revenues	\$2,174,370	\$2,269,822	\$2,263,200	\$2,090,941	\$2,177,400
Expenses	\$2,088,471	\$2,272,693	\$2,300,050	\$2,050,000	\$2,175,000
Change in Unrestricted Net Assets	\$85,899	(\$2,871)	(\$36,850)	\$40,941	\$2,400
Unrestricted Net Assets	\$550,906	\$548,035	\$511,185	\$588,976	\$591,376
POLICE PENSION					
Net Assets held in Trust	\$10,528,231	\$13,027,637	\$14,640,154	\$14,640,154	\$15,987,279
Additions	\$2,868,784	\$2,088,859	\$1,650,000	\$1,841,800	\$1,725,000
Deductions	\$369,378	\$476,342	\$507,675	\$494,675	\$509,800
Change in Net Assets	\$2,499,406	\$1,612,517	\$1,142,325	\$1,347,125	\$1,215,200
Ending Fund Balance	\$13,027,637	\$14,640,154	\$15,782,479	\$15,987,279	\$17,202,479
SUB TOTAL OF FUNDS (Excludes Restricted Funds - MFT, Debt Service, Capital Reserve, and Pension)					
Beginning Fund Balance	\$7,852,840	\$9,879,461	\$12,763,000	\$12,763,000	\$14,987,263
Revenues	\$24,070,542	\$23,778,066	\$24,043,147	\$26,920,223	\$23,446,045
Expenditures	\$19,201,702	\$19,603,348	\$24,785,085	\$21,752,904	\$24,566,112
Change in Fund Balance	\$4,868,840	\$4,174,718	(\$741,938)	\$5,167,319	(\$1,120,067)
Other Financing Sources/(Uses)	(\$2,842,219)	(\$1,291,179)	(\$1,562,382)	(\$2,943,056)	(\$1,535,007)
Ending Fund Balance	\$9,879,461	\$12,763,000	\$10,458,680	\$14,987,263	\$12,332,189
TOTAL ALL FUNDS					
Beginning Fund Balance	\$18,966,765	\$23,668,615	\$28,146,942	\$28,146,942	\$32,095,546
Revenues	\$29,674,431	\$28,698,563	\$28,337,729	\$31,754,842	\$27,748,652
Expenditures	\$22,130,362	\$22,970,491	\$27,580,142	\$24,863,182	\$27,735,919
Change in Fund Balance	\$7,544,069	\$5,728,072	\$757,587	\$6,891,660	\$12,733
Other Financing Sources/(Uses)	(\$2,842,219)	(\$1,249,745)	(\$1,562,382)	(\$2,943,056)	(\$1,535,007)
Ending Fund Balance	\$23,668,615	\$28,146,942	\$27,342,147	\$32,095,546	\$30,573,272

VILLAGE OF OSWEGO
 ANNUAL BUDGET
 FISCAL YEAR 2013/2014

Capital Improvement Summary-All Funds

Improvement Description	General Fund	Motor Fuel TaxFund	Water/Sewer Fund	Capital Improvement Fund
Police building and equipment	\$98,725			
Vehicle purchase	\$483,035			
Downtown /Village Hall landscaping	\$15,000			
Village Hall power source/handicap ent				\$60,000
Annual road program		\$600,000		
System improvements			\$3,166,520	
Village entryway signs				\$30,000
Village Hall entry system				\$45,000
Old Village Hall site improvements				\$40,000
Parking lot, Mill Path, Rt 30				\$210,000
N Adams Bike lane				\$50,000
TOTAL	\$596,760	\$600,000	\$3,166,520	\$435,000

Capital Improvement Projects By Fund



VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

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 anticipated for each respective fiscal 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. Due to the efforts to align expenditures with declining revenues during the recession, the Village spent minimal amounts on capital outlay over the previous three budgets. However, with the resurgence in revenues, the Fiscal Year 2014 Budget includes \$4.8 million allocated for capital improvements.

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 and beyond. 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 2014 and department requests for subsequent fiscal years. The annual amounts range from the Fiscal Year 2014 amount of \$4.8 million to the Fiscal Year 2018 amount of \$1.2 million. \$63.2 million in capital outlay has already been identified for fiscal years beyond Fiscal Year 2018.

	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Beyond Five Years
General Fund Summary						
Corporate	\$0	\$330,000	\$28,250	\$2,000	\$2,000	\$2,000
Community Development	\$0	\$9,500	\$0	\$0	\$0	\$0
Finance	\$0	\$350,000	\$40,000	\$40,000	\$40,000	\$0
Road and Bridge	\$15,000	\$5,000	\$5,000	\$5,000	\$0	\$1,500,000
Police	\$98,725	\$189,420	\$94,658	\$43,335	\$45,505	\$40,187,685
Total General Fund:	\$113,725	\$883,920	\$167,908	\$90,335	\$87,505	\$41,689,685
Motor Fuel Tax Fund	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000
Capital Improvement Fund	\$435,000	\$30,000	\$0	\$0	\$0	\$0
Vehicle Replacements	\$483,035	\$448,600	\$513,565	\$185,860	\$461,749	\$1,342,122
Water and Sewer Fund	\$3,166,520	\$150,000	\$40,000	\$0	\$0	\$19,600,000
Total All Funds:	\$4,798,280	\$2,112,520	\$1,321,473	\$876,195	\$1,149,254	\$63,231,807

The Village Board approved \$113,725 in capital improvements requested by departments for

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

expenditure in the General Fund. The requested items which were not approved were moved to one of the subsequent fiscal years. The vehicle replacements totaling \$483,035 will be charged to the respective department but have been combined in the table for display purposes. The detailed Capital Plan may be found in the Appendix section of this document.

General Fund

The Fiscal Year 2014 Capital Outlay for the General Fund Budget totals \$596,760. The total is budgeted in the following Village departments; Building & zoning, Community development, Economic development, Finance, Road & bridge and the Police.

Building & zoning

- \$25,000 for replacement of a pick-up truck

Community development

- \$40,000 for replacement of a 4x4 pick-up truck

Road & bridge

- \$15,000 for Landscaping improvements
- \$75,000 for replacement of two pick-up trucks

Police

- \$39,400 for; Livescan machine replacement (\$12,000), purchase of Tasers (\$15,000) and 2 Solar speed signs (\$12,400)
- \$343,035 for vehicle replacements
- \$59,325 for building remodel and flooring replacement

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. \$0.6 million is in the FY 2014 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 2014 is \$3.2 million. The budget contains \$2.2 million for the Route 71 Watermain relocation project started in Fiscal Year 2013. The budget also includes \$16,520 for an upgrade to the Water SCADA system, \$800,000 for Water Tower rehabilitation and \$150,000 for a generator installation at a well site.

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. 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 project was started in December, 2012 with completion expected by late fall 2013. The total cost of the project is \$2.8 million.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

SCADA (System Control and Data Acquisition) Upgrade

The current version of SCADA being used to monitor the waterworks system of wells and water towers is outdated and more than two versions behind. The latest version will be installed and allow the water operators access to the system via a mobile application. The estimated cost for the upgrade is \$16,520.

Ogden Falls Water Tower Rehab

The water tower is in need of some repairs inside and outside including the repainting of the entire tower. Estimated cost for the rehabilitation is \$800,000.

Well # 7 Generator

This is one of two remaining well sites which do not have generators to maintain pumping operations during power outages. The cost of \$150,000 will allow for the installation of a generator at the well site to maintain operations and keep the pressure of the entire system at desired levels during power outages.

Capital Improvement Fund

A total amount of \$0.4 million is budgeted for Fiscal Year 2014 for a variety of improvements.

Village Hall improvements

Improvements to Village Hall include \$45,000 for a new door entry access system replacing the current obsolete system; \$10,000 to install Handicap Access to the front doors; \$50,000 to install an emergency power source for the buildings computer room and phone system.

Village Entryway Signs

The budget has \$30,000 included for the design and installation of Village Signs to be placed at entry points welcoming travelers to the Village.

Public Works Facility Parking repairs

The parking lot and access roadways on both sides of the facility have sections which are in need of repair. The budget includes \$50,000 for the removal and repaving of specific areas.

Old Village Hall site

The budget includes \$40,000 for the demolition of the old Village Hall building. The building is in disrepair and has not drawn much attention for redevelopment. A vacant site will be much more marketable.

N. Adams Street Bike Lane

The Village is contributing \$50,000 to the Oswegoland Park District to have a bike lane put in on a portion of this roadway. The bike lane will connect two other trail paths and provide safety to those using the roadway.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

Mill Street Multi-use path

Installation of a multi- use path on the entire length of Mill Road at a cost of \$60,000. This project will provide a trail/pathway on a busy roadway which has no sidewalks.

Route 30 Road Improvements

\$100,000 is budgeted for two intersection improvements on U.S. Highway 30. The Illinois Dept. of Transportation is widening this roadway and the Village must share in the cost for the sidewalks, streetlights, traffic signals and traffic pre-emption devices.

Impact of Capital Improvements on Operating Costs

The **General Fund** reserves have increased over the past two years due to tight expenditure control and somewhat surprising increases in revenue. This has allowed the budget to include a number of vehicle replacements, building repairs and equipment purchases. The vehicle replacements should reduce current repair costs on the aging vehicles being replaced. The building repairs to the Police Facility and equipment purchases will provide an enhanced workplace environment for those employees. The Downtown signage and landscaping will ultimately invite more shopping creating more sales tax revenue for the Village and keep businesses in place. All of the expenditures are being paid from reserves which do not impact or add to the operating costs of the departments.

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 \$2.8 million from the Water and Sewer Fund reserves. These funds would have been used to continue upgrading the meter reading system and complete other system improvements.

The **Capital Improvement Fund** projects have little impact on current operating costs as the funding for the projects is from remaining Bond proceeds and Roadway Capital Fees accumulated over time. All of the improvements included in the budget would require funding from the General Fund if the two previously mentioned sources of revenue were not available.

Capital Items Deferred, Amended or Eliminated by Village Administrator

As part of the Village Administrator's budget review a number of requested capital items were deferred, eliminated or amended in their scope. A summary of these items are identified below:

- a. **Main Street Parking Lot (\$300,000)** While improvement of the parking lot and gravel area would provide a benefit to existing businesses, such a move may also limit the eventual redevelopment potential of the site. With funding included in the Budget for

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

demolition of the old Village Hall building, the building site and parking area combined may be more viable for redevelopment.

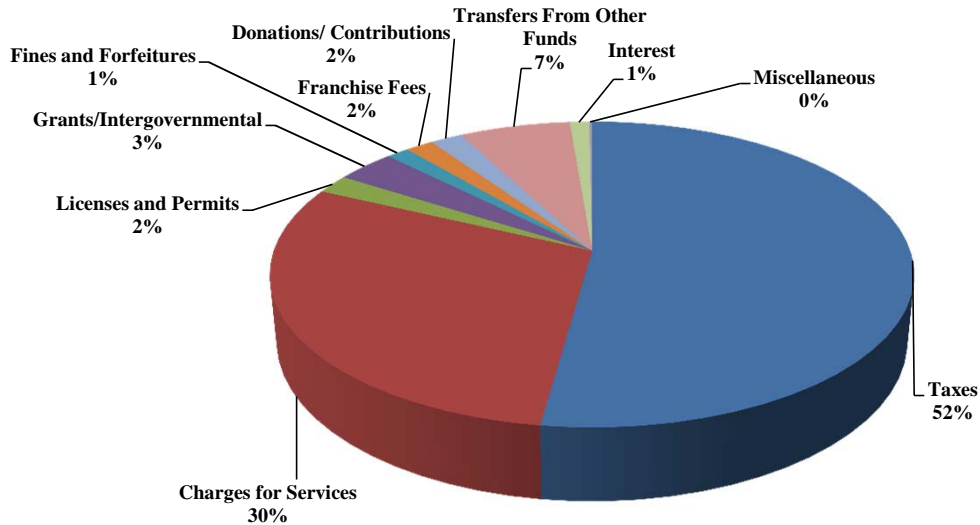
- b. **Generator for Village Hall (\$250,000)** In the past there has been discussion regarding the emergency power needs of the Village Hall. Since the structure was completed without a backup generator, power interruptions result in a loss of all operational functions. An expenditure of \$250,000 would result in a generator that could provide full power backup to building functions. A less costly option (\$50,000) would provide a smaller generator unit that would provide power backup to the critical phone and computer functions. Due to the relatively low risk of a multi-day power outage, the Village Administrator has amended the request to pursue the less costly option to maintain the critical communication needs of the Village Hall.
- c. **Pick-Up Truck Replacement – Building & Zoning (\$25,000)** The Building & Zoning Department had requested replacement of two existing vehicles resulting in a total expenditure of \$50,000. The request was examined utilizing the newly developed Fleet Replacement Policy, and it was determined that only one of the vehicles was categorized as condition IV and in need of replacement.
- d. **Tractor (\$60,000)** The Public Works Department requested funding to replace a tractor that is primarily used for mowing of ditches. This item was deferred as we consider the potential to contract out landscape maintenance, or to enter into a service agreement with Oswego Township.
- e. **Bucket Van (\$70,000)** The Public Works Department requested funding to replace a bucket van that is utilized for street light repairs and tree work. This item was deferred as we consider the potential to contract out services.
- f. **Ogden Falls Tower (\$800,000)** Although the full capital request of repainting and repairing the water tower appears in the budget, staff is examining an alternative that could involve a longer term maintenance contract and have the potential to spread the cost over a defined number of years. This would allow for more proactive maintenance activity, and lessen the fiscal shock of a single year expense for painting. This request may be amended following adoption of the budget as we gather more information for Village Board consideration.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

REVENUES BY SOURCE - ALL FUNDS

REVENUES	FY 11/12 ACTUAL	FY 12/13 BUDGET	FY 12/13 ESTIMATED	FY 13/14 BUDGET	CHANGE FY 13 BUDGET vs FY 14 BUDGET
Taxes	13,950,029	13,521,000	14,149,101	14,485,400	7%
Charges for Services	8,911,075	8,270,850	8,818,985	8,258,200	0%
Licenses and Permits	611,048	595,250	643,285	549,975	-8%
Grants/Intergovernmental	999,809	2,270,000	2,354,825	957,810	-58%
Fines and Forfeitures	458,830	439,550	366,560	366,560	-17%
Franchise Fees	393,830	450,400	455,200	453,400	1%
Donations/ Contributions	563,864	527,906	554,283	517,800	-2%
Transfers From Other Funds	1,817,616	1,897,573	3,522,294	1,797,507	-5%
Interest	773,866	354,700	502,154	313,000	-12%
Miscellaneous	218,596	10,500	388,155	49,000	367%
TOTAL REVENUE	28,698,563	28,337,729	31,754,842	27,748,652	-2%

Fiscal Year 2013 - 2014 Revenues

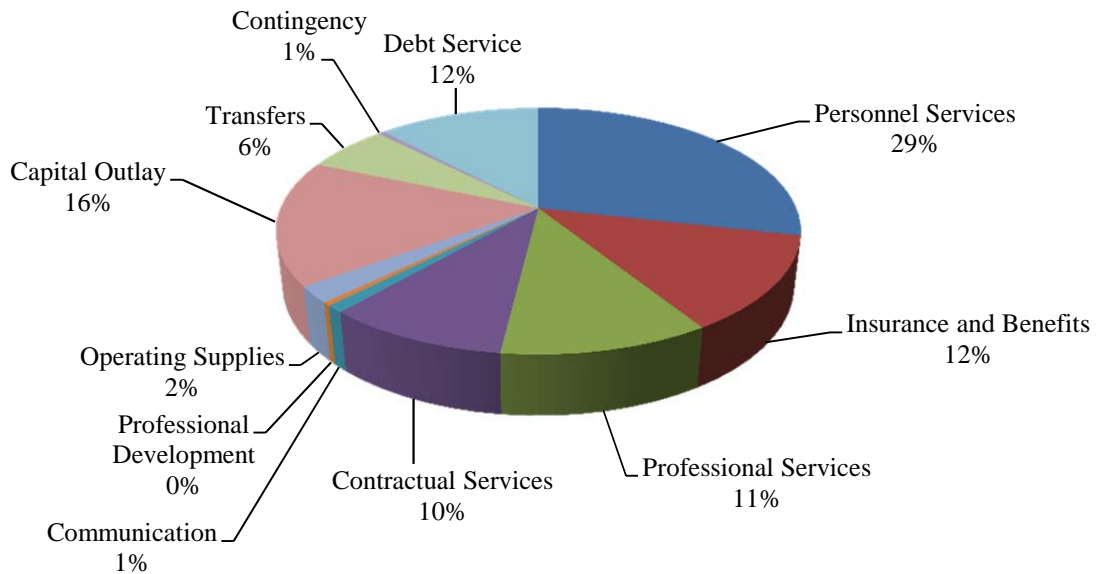


VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

EXPENDITURES BY TYPE - ALL FUNDS

EXPENDITURES	FY 11/12 ACTUAL	FY 12/13 BUDGET	FY 12/13 ESTIMATED	FY 13/14 BUDGET	CHANGE FY 13 BUDGET vs FY 14 BUDGET
Personnel Services	7,659,595	8,257,858	8,101,115	8,350,531	1%
Insurance and Benefits	3,299,709	3,525,144	3,388,322	3,655,977	4%
Professional Services	3,191,643	3,202,978	2,887,126	3,195,397	0%
Contractual Services	2,728,319	2,618,215	2,588,132	2,794,475	7%
Communication	168,233	210,146	195,840	277,449	32%
Professional Development	103,748	111,690	110,320	127,110	14%
Operating Supplies	473,926	600,285	575,575	633,300	5%
Capital Outlay	1,291,424	5,506,752	2,448,100	4,798,280	-13%
Transfers	1,825,269	1,824,882	4,516,967	1,797,507	-2%
Contingency	0	0	0	145,046	100%
Debt Service	3,783,741	3,284,574	3,237,867	3,495,854	6%
TOTAL EXPENSES	24,525,607	29,142,524	28,049,364	29,270,926	0%

Fiscal Year 2013/2014 Expenditures



VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

REVENUES - ALL FUNDS

FUND	FY 11/12 ACTUAL	FY 12/13 BUDGET	FY 12/13 ESTIMATED	FY 13/14 BUDGET	CHANGE FY 13 BUDGET vs FY 14 BUDGET
General	14,998,757	14,624,185	15,266,128	15,376,845	5%
Motor Fuel Tax	1,013,391	819,000	1,164,116	780,000	-5%
Debt Service	1,818,247	1,825,582	1,828,703	1,797,607	-2%
Capital Improvement	79,118	994,000	1,043,122	25,000	-97%
Water and Sewer	6,430,369	6,161,762	8,520,032	5,866,800	-5%
Garbage Collection	2,269,822	2,263,200	2,090,941	2,177,400	-4%
Police Pension	2,088,859	1,650,000	1,841,800	1,725,000	5%
TOTAL REVENUES	28,698,563	28,337,729	31,754,842	27,748,652	-2%

Budget to budget comparisons:

General Fund revenues are 5.2% greater than FY 12/13 because of increased budgets for sales tax revenue and income tax revenue.

The Motor Fuel Tax Fund revenue is lower than last fiscal year by 4.8%. The State tax allotments have been decreasing due to less consumption causing the lower budget amount.

The Capital Improvement Fund revenue is lower by 98% as no grant revenue is forecasted to be received in FY 13/14.

The Water & Sewer Fund revenue is down 4.8% due to lower development fees being received in FY 13/14.

Garbage Collection Fund revenues are lower than FY 12/13 due to lower fees being charged to residents resulting from the new vendor contract.

Police Pension revenues have increased 4.5% due to increased Village contributions to the Fund.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

EXPENDITURES - ALL FUNDS

FUND	FY 11/12 ACTUAL	FY 12/13 BUDGET	FY 12/13 ESTIMATED	FY 13/14 BUDGET	CHANGE FY 13 BUDGET vs FY 14 BUDGET
General	13,524,069	14,347,851	15,862,690	15,376,845	7%
Motor Fuel Tax	1,032,207	462,500	787,500	862,500	86%
Debt Service	1,858,594	1,824,882	1,828,103	1,797,507	-2%
Capital Improvement	222,351	1,250,000	1,133,285	435,000	-65%
Water and Sewer	5,139,351	8,449,566	5,893,111	8,114,274	-4%
Garbage Collection	2,272,693	2,300,050	2,050,000	2,175,000	-5%
Police Pension	476,342	507,675	494,675	509,800	0%
TOTAL EXPENSES	24,525,607	29,142,524	28,049,364	29,270,926	0%

Budget to budget comparisons:

General Fund expenditures have increased 7.2% due to inclusion of \$596,760 in Capital Outlay in the budget.

The Motor Fuel Tax Fund expenditures have increased 86% to complete the scheduled roadway improvements for FY 14.

The Capital Improvement Fund expenditures have decreased 65% due to the completion of road improvements funded through grant revenue received last fiscal year and not as costly improvements budgeted for FY 13/14.

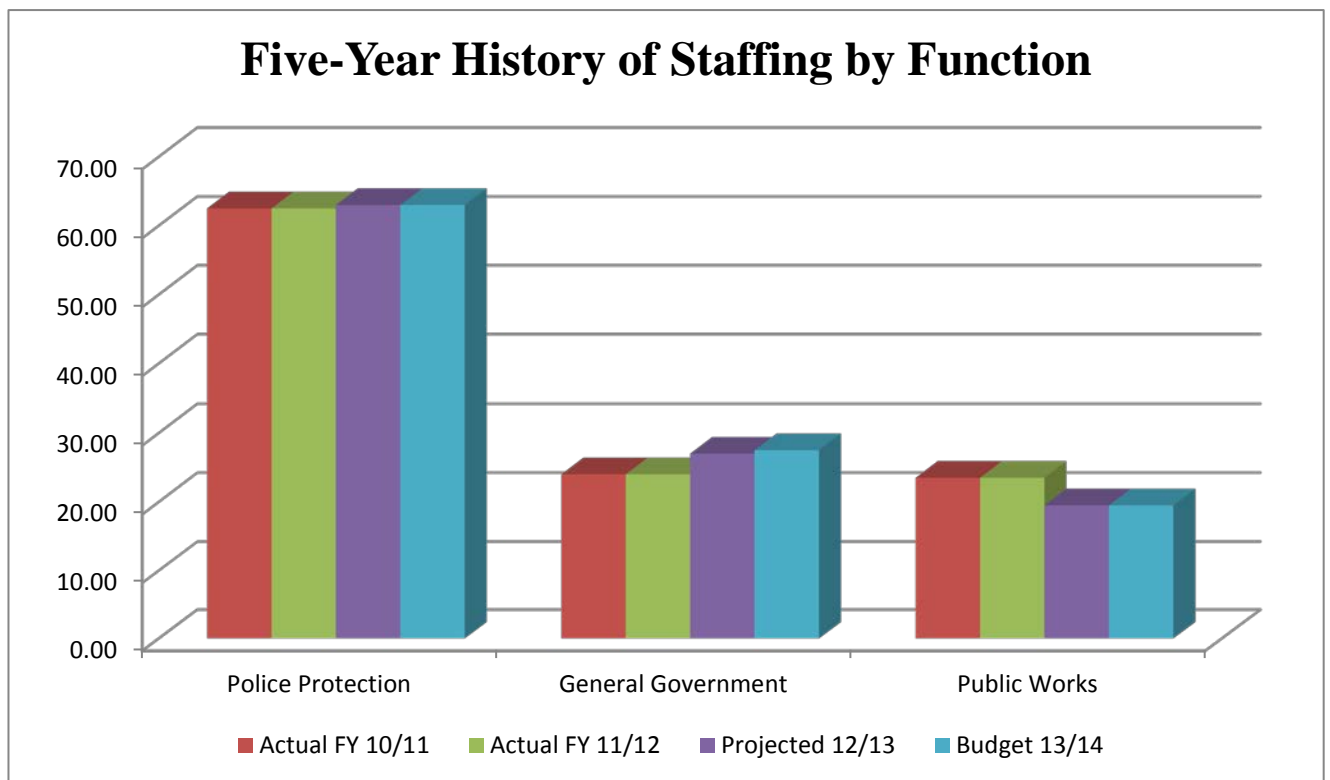
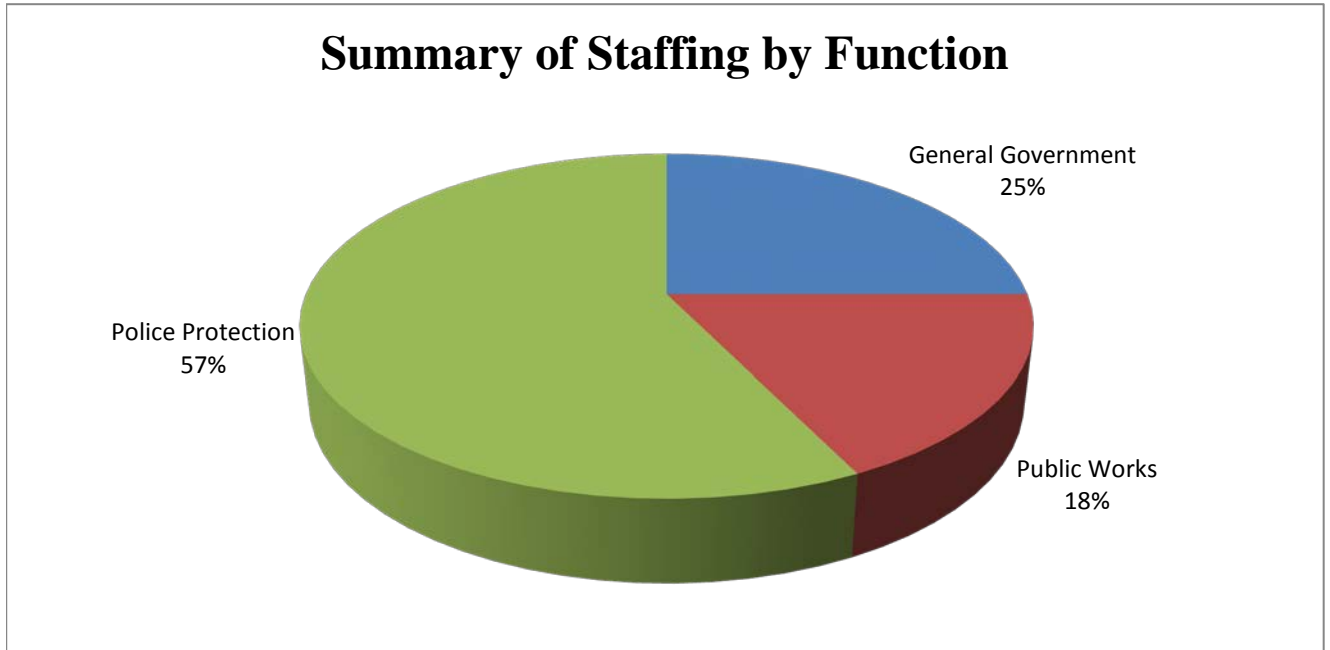
The Water & Sewer Fund expenses have decreased 4% due to lower operating costs across many line items.

The Garbage Collection Fund expenses decreased 5% because of the new vendor contract charging less for the service than the previous vendor.

The Police Pension Fund expenses have increased half of a percent due to small increases in professional development and operating supplies accounts.

VILLAGE OF OSWEGO
 ANNUAL BUDGET
 FISCAL YEAR 2013/2014

Summary/History of Staffing by Function



VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

Summary of Staffing by Full-Time Equivalents (FTE)

	Actual FY 09/10	Actual FY 10/11	Actual FY 11/12	Budget FY 12/13	Projected FY 12/13	Budget FY 13/14
<u>Village Clerk</u>						
Village Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	0.50	0.50	0.50	0.50
Total	3.00	3.00	2.50	2.50	2.50	2.50
<u>Corporate</u>						
Village Administrator	1.00	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	0.50
Resident Service Manager	1.00	0.00	0.00	0.00	0.00	0.00
Administrative Assistant	1.00	1.00	0.00	0.00	0.00	0.00
Interns (2 part time positions)	0.00	0.00	0.00	0.00	0.00	0.50
Human Resources Director	1.00	1.00	1.00	1.00	1.00	1.00
Human Resources Generalist	1.00	1.00	1.00	1.00	1.00	1.00
Total	6.00	5.00	3.50	3.50	3.50	4.00
<u>Building & Zoning</u>						
Building & Zoning Manager	1.00	1.00	1.00	1.00	1.00	1.00
Chief Building Inspector	1.00	1.00	1.00	1.00	1.00	1.00
Building Inspector	1.00	1.00	1.00	1.00	1.00	1.00
Plumbing Inspector	1.00	1.00	1.00	1.00	1.00	1.00
Code Enforcement Officer	1.00	1.00	1.00	1.00	1.00	1.00
Permit Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Project Coordinator	1.00	0.00	0.00	0.00	0.00	0.00
Administrative Assistant	0.00	0.00	1.00	1.00	1.00	1.00
Total	7.00	6.00	7.00	7.00	7.00	7.00
<u>Community Development</u>						
Community Development Director	1.00	1.00	1.00	1.00	1.00	1.00
Project Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Staff Planner	2.00	1.00	1.00	1.00	1.00	1.00
Chief Infrastructure Inspector	0.00	0.00	0.00	0.00	1.00	1.00
Mapping Technician/Technology	1.00	1.00	1.00	1.00	1.00	1.00
Total	5.00	4.00	4.00	4.00	5.00	5.00
<u>Community Relations</u>						
Community Relations Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Visitors' Bureau Assistant & Grant Writer	0.00	0.00	0.00	1.00	1.00	1.00
Total	1.00	1.00	1.00	2.00	2.00	2.00
<u>Economic Development</u>						
Economic Development Director	0.00	0.00	0.00	1.00	1.00	1.00
Total	0.00	0.00	0.00	1.00	1.00	1.00

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

Summary of Staffing by Full-Time Equivalents (FTE)

	Actual FY 09/10	Actual FY 10/11	Actual FY 11/12	Budget FY 12/13	Projected FY 12/13	Budget FY 13/14
<u>Finance</u>						
Finance Director	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Finance Director	1.00	1.00	1.00	1.00	1.00	1.00
Staff Accountant	1.00	1.00	1.00	1.00	1.00	1.00
Finance Assistant/AP	1.00	1.00	1.00	1.00	1.00	1.00
Utility Billing Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Reception/cashier	0.00	0.00	1.00	1.00	1.00	1.00
Total	5.00	5.00	6.00	6.00	6.00	6.00
<u>Police Department</u>						
Chief of Police	1.00	1.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Captain	3.00	3.00	3.00	3.00	3.00	3.00
Sergeants	8.00	8.00	8.00	8.00	8.00	8.00
Patrol Officers	37.00	37.00	37.00	37.00	37.00	37.00
Community Service Officers	3.00	3.00	3.00	3.00	4.00	4.00
Administrative Assistants	2.00	2.00	2.00	1.00	1.00	1.00
CALEA Manager/Evidence Tech.	1.00	1.00	1.00	1.00	1.00	1.00
Records Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Receptionist	5.00	5.00	5.00	6.00	6.00	6.00
Police Cadet	0.50	0.50	0.50	0.50	0.00	0.00
Police Department Grand Total	62.50	62.50	62.50	62.50	63.00	63.00
Sworn Personnel	49.00	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	1.00
Public Works Assistant Director	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.50	1.50	1.50	1.50	1.50	1.50
Inspector Superintendent	1.00	1.00	1.00	1.00	0.00	0.00
Operations Superintendent	3.00	3.00	3.00	3.00	2.00	2.00
Operations Supervisor	3.00	3.00	3.00	3.00	3.00	3.00
Technicians I	8.00	8.00	8.00	10.00	6.00	6.00
Technicians II	5.00	5.00	5.00	3.00	5.00	5.00
Total	23.50	23.50	23.50	23.50	19.50	19.50

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

Summary of Staffing by Full-Time Equivalents (FTE)

	Actual FY 09/10	Actual FY 10/11	Actual FY 11/12	Budget FY 12/13	Projected FY 12/13	Budget FY 13/14
<u>Village Summary</u>						
Village President, Trustees, Clerk's Depart	3.00	3.00	2.50	2.50	2.50	2.50
Corporate	6.00	5.00	3.50	3.50	3.50	4.00
Building and Zoning	7.00	6.00	7.00	7.00	7.00	7.00
Community Development	5.00	4.00	4.00	4.00	5.00	5.00
Community Relations	1.00	1.00	1.00	2.00	2.00	2.00
Economic Development	0.00	0.00	0.00	1.00	1.00	1.00
Finance	5.00	5.00	6.00	6.00	6.00	6.00
Police Department	62.50	62.50	62.50	62.50	63.00	63.00
Public Works Department	23.50	23.50	23.50	23.50	19.50	19.50
Total Village Full-Time Equivalent Positions	113.00	110.00	110.00	112.00	109.50	110.00
<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	2.50
Corporate	6.00	5.00	3.50	3.50	3.50	3.50
Building and Zoning	12.00	6.00	7.00	7.00	7.00	7.00
Community Development	6.00	4.00	4.00	4.00	5.00	5.00
Community Relations	0.00	1.00	1.00	2.00	2.00	2.00
Economic Development	0.00	0.00	0.00	1.00	1.00	1.00
Finance	0.00	5.00	6.00	6.00	6.00	6.00
Police Department	59.00	59.00	59.00	59.00	59.00	59.00
Public Works Department	23.00	23.00	23.00	23.00	19.00	19.00
Total Full-Time Employees	109.00	106.00	106.00	108.00	105.00	105.00
Total Part-Time Employees						
Corporate	0.00	0.00	0.00	0.00	0.00	1.00
Community Relations	0.00	0.00	0.00	0.00	0.00	0.00
Police Department	7.00	7.00	7.00	7.00	8.50	8.50
Public Works Department	1.00	1.00	1.00	1.00	0.50	0.50
Total Part-Time Employees	8.00	8.00	8.00	8.00	9.00	10.00
(Equates to Full-Time Equivalents)	4.00	4.00	4.00	4.00	4.50	5.00
Total Staffing by Full-Time Equivalents	113.00	110.00	110.00	112.00	109.50	110.00

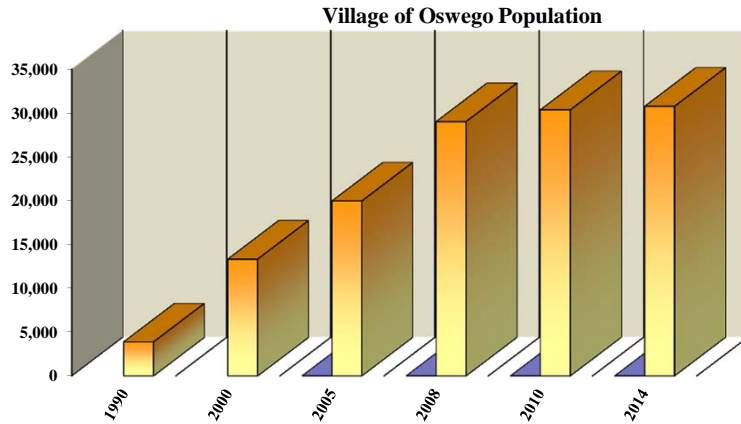
VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

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VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

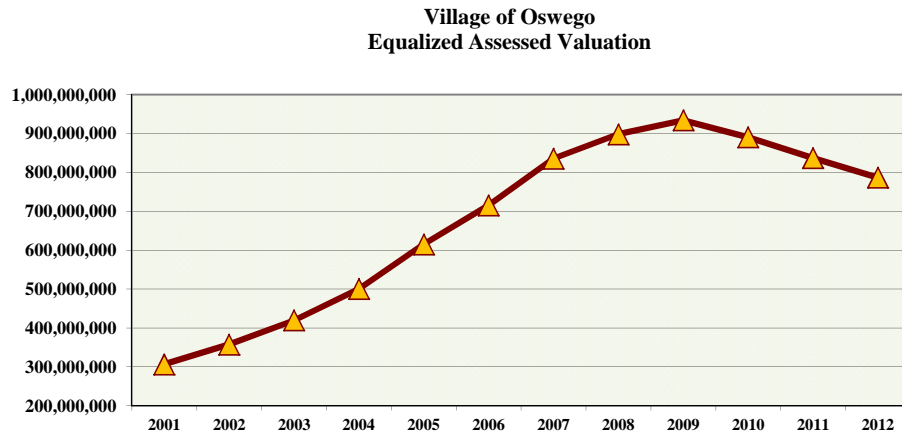
TRENDS

<u>Year</u>	<u>Population</u>
1990	3,876
2000	13,326
2005 *	19,956
2008 *	29,012
2010 **	30,355
2014 ***	30,750
* Special Census	
**2010 Census	
***Projected	



Over the past 23 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 40,000 by the year 2030.

<u>Year</u>	<u>EAV</u>
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
2012	786,506,359



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%. Levy year 2012 EAV is anticipated to decrease another 6%. Assessments have fallen 15% over the past three years.

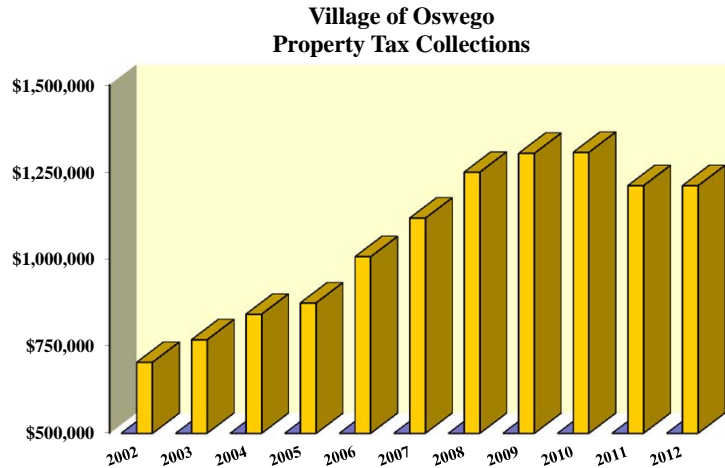
VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

TRENDS

Total Village Property Tax Collections

<u>Levy Year</u>	<u>Property Tax Collections</u>	<u>% Change</u>
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%
2011	\$ 1,210,178	-7.34%
2012 *	\$ 1,210,178	0.00%

* estimated



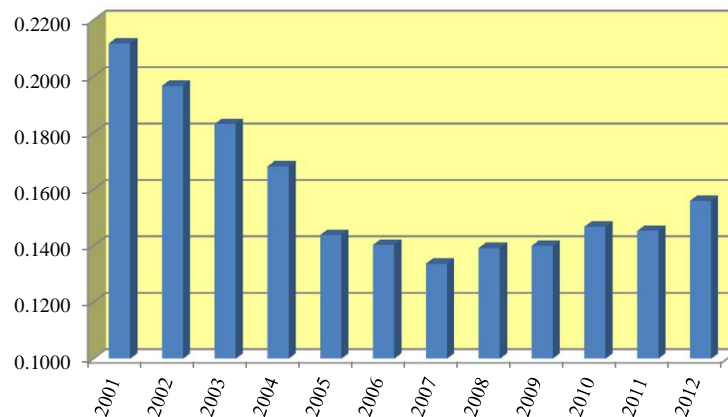
The Village's property tax collection consists of taxes levied for general corporate use, municipal employee's pensions, and police officers pensions. Collections for levy year 2006, 2007, 2008 and 2009 increased above the previous year due to increases in the levies to pay for rising pensions and operating costs. The 2010 levy increased marginally as the Village Board held the line on tax increases. The 2011 levy was reduced to compensate for the decreasing property assessments and the Village Board desire to keep the tax rate from increasing. The 2012 levy to be collected in FY 14 was held at the same amount as the 2011 levy.

Total Village Property Tax Rate

<u>Levy Year</u>	<u>Tax Rate</u>	<u>% Change</u>
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	0.1337	-4.77%
2008	0.1393	4.19%
2009	0.1400	0.50%
2010	0.1468	4.86%
2011	0.1453	-1.02%
2012 **	0.1560	7.36%

**estimated

Village of Oswego Tax Rate



The Village of Oswego property tax rate dropped dramatically from 2001 to 2007 due to the rapid expansion within the Village and increasing EAV over the time period. The tax rate has risen since 2007 to the 2012 rate of \$15.60 cents per \$100 of a property's EAV. The tax rate increased because of increased levy amounts to support operations from 2008 through 2009. The tax rate increases since 2009 have been due to the decreasing assessments and the Village Board's desire to lower property taxes.

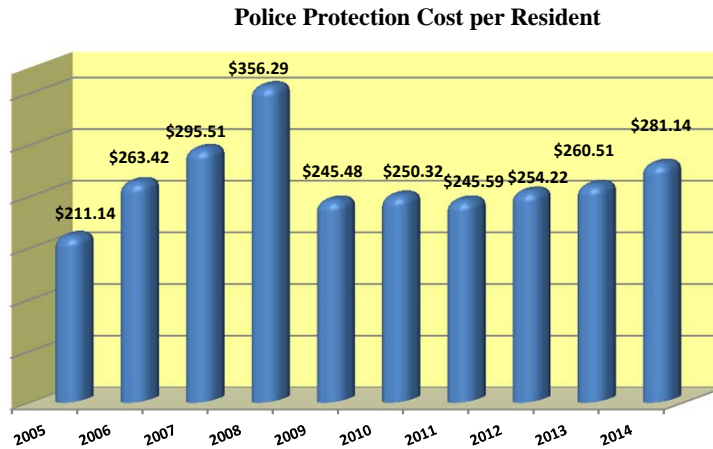
VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

TRENDS

Police Protection Service Costs

Fiscal Year	Operating Cost	Resident Cost
2005	\$4,213,471	211
2006	\$5,256,773	263
2007	\$5,897,274	296
2008	\$7,110,063	356
2009	\$7,121,774	245
2010	\$7,262,424	250
2011	\$7,454,940	246
2012	\$7,753,773	254
2013 *	\$8,010,759	261
2014 *	\$8,645,057	281

* 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. Since 2009, per resident costs have steadily increased due to rising pension costs and increases in operating costs.

Road and Bridge Service Costs

Fiscal Year	Operating Cost	Resident Cost
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	\$1,176,395	38.57
2013 *	\$1,481,641	48.18
2014 *	\$1,354,147	44.04

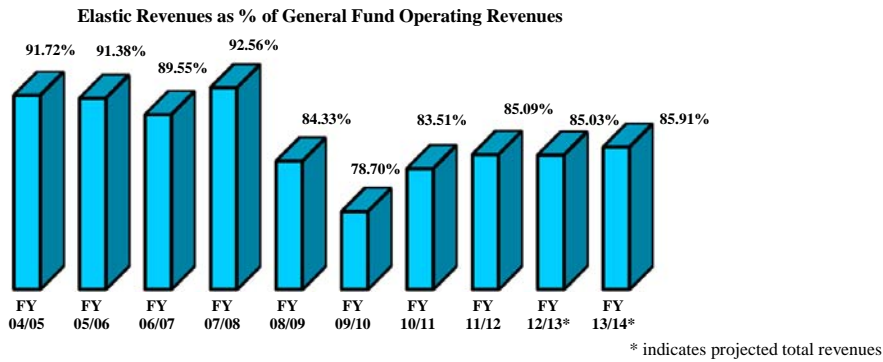
* projected



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 increased in FY 2012 and FY 2013 because of capital outlay expenditures for replacement of vehicles. Fiscal year 2014 per resident costs are budgeted to decrease due to staffing reductions and decreases in operating expenditures.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

TRENDS



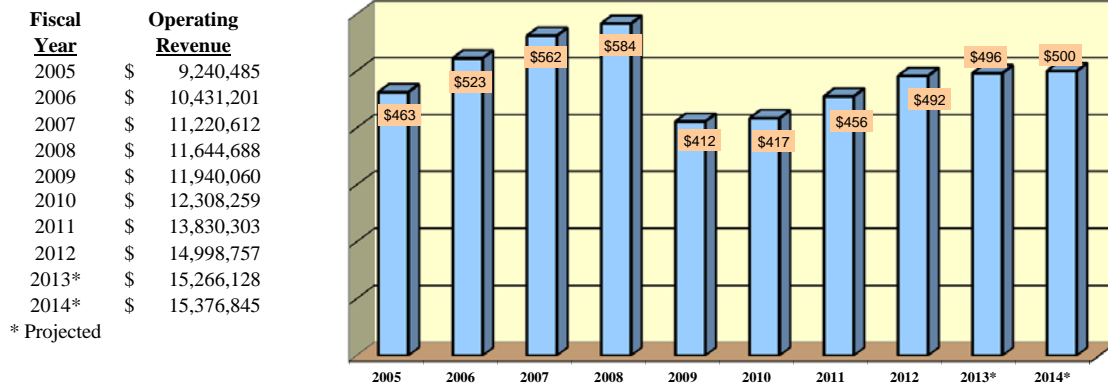
Indicator Description

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. FY 12, FY 13 and FY 14 show elastic revenues staying around 85% suggesting little change in revenue sources over the period. 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

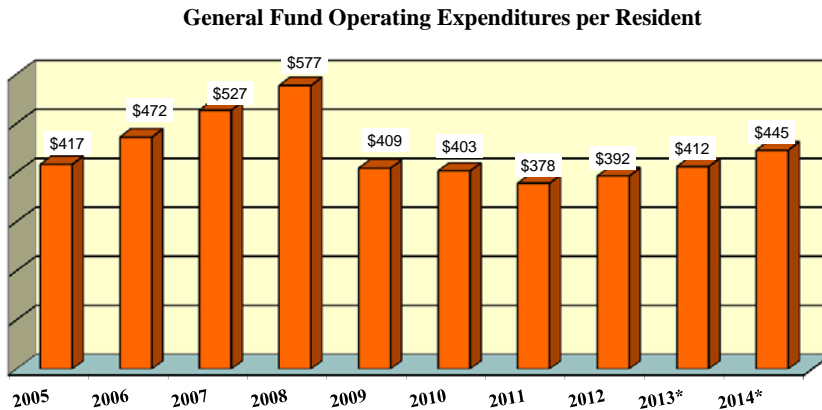
As illustrated above, the Village's revenue per resident increased annually as the population increased through fiscal year 2008. Fiscal year 2009 per resident cost decreased dramatically because of the special census certifying a 10,000 increase in population. The Village implemented a new Home Rule Sales tax in FY 2011 which assisted in sustaining the annual increase in per resident revenue. The projection for FY 2013 and FY 2014 is for increases in per resident revenues due to increases in State shared revenues.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

TRENDS

<u>Fiscal Year</u>	<u>Operating Expenditures</u>
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	\$ 11,969,047
2013*	\$ 12,676,508
2014*	\$ 13,696,792

* Projected



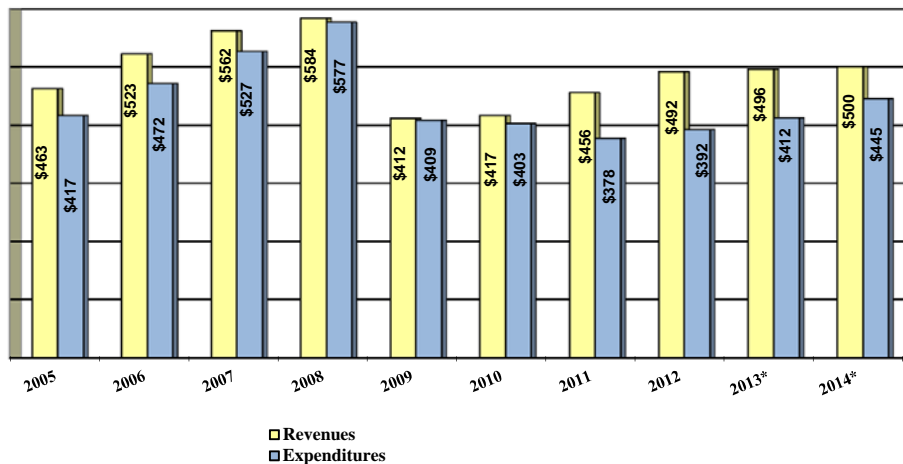
Indicator Description

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 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 have been increasing annually since 2011 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 and increasing state shared revenues have allowed the spread to widen from 2010 to 2013. FY 2014 is projected to have a spread of \$53.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

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 2004 peaking in FY 2008 before declining 5% due to the economic downturn in FY 2009. Since FY 2009, this revenue source has seen increases every year reaching a projected \$5.5 million to be received in FY 14.

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 2014 budget estimates this revenue at \$5.2 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 2014 estimates \$2.9 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 two 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.

Utility tax revenue is the fifth largest revenue source for the Village. The Village taxes the use of three utilities: natural gas, electricity, and telecommunications. Telecommunications tax revenues have fluctuated over the past four fiscal years and are budgeted to decrease to \$1.0 million for Fiscal Year 2014. The gas and electric utility taxes are expected to increase to \$0.9 million in Fiscal Year 2014. A total increase of 3% from the amount received in FY 13.

The Home Rule sales tax revenue is the sixth 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 \$1.8 million. This revenue source mirrors the State shared sales tax revenue and is collected by the State and remitted to the Village. The FY 14 budget is \$1.8 million.

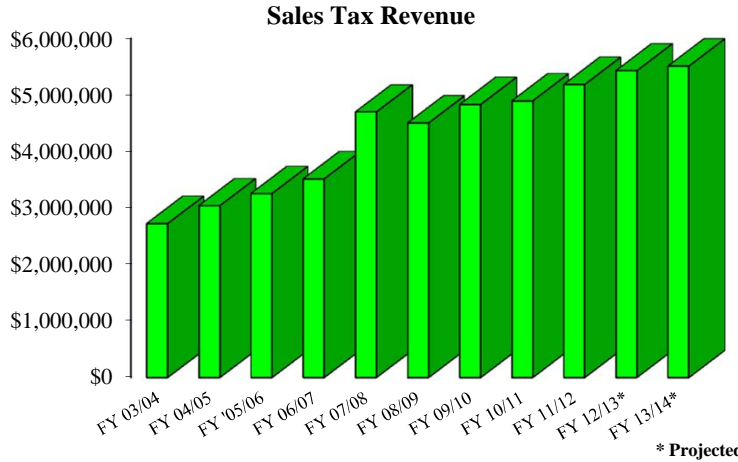
VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

Property tax revenue is the seventh 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 2014, the entire property tax levy will be used to pay the costs of the two pension systems with no money left to support general operations. \$1.2 million was levied and expected to be received in FY 14.

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 increased as the Village's population increased over the past eight fiscal years achieving a high amount of \$0.8 million in FY 12. FY 13 saw a 2.2% decrease in this revenue and FY 14 is expecting another 1.9% decrease estimating less than \$0.8 million will be received.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

General Fund



Sales Tax Revenue		
Fiscal Year	Sales Tax Revenue	% Change
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	5,183,713	6.0%
2012/13*	5,426,000	4.7%
2013/14*	5,508,000	1.5%

*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 7.75% including the .5% .

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 categories of Auto & Filling stations and General merchandise. 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.

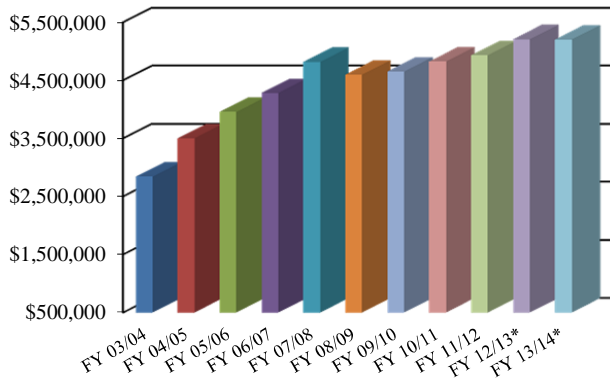
Sales Tax Revenue By Type of Business (Calendar Year)										
Category	2008		2009		2010		2011		2012	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
General Merchandise	1,026,304	22.30%	1,017,002	21.60%	1,044,682	21.70%	897,868	21.70%	1,052,030	19.64%
Food	469,987	10.20%	608,638	13.00%	561,369	11.60%	520,995	11.60%	465,110	8.68%
Drinking & Eating Places	418,317	9.10%	543,990	11.60%	538,906	11.20%	566,591	11.20%	598,064	11.17%
Apparel	203,385	4.40%	200,655	4.30%	225,374	4.70%	379,146	4.70%	252,180	4.71%
Furniture & Fixtures	310,674	6.80%	260,491	5.50%	267,536	5.50%	266,894	5.50%	246,453	4.60%
Lumber, Bldg, Hardware	366,169	8.00%	302,034	6.40%	313,492	6.50%	281,290	6.50%	215,643	4.03%
Auto & Filling Stations	1,033,223	22.50%	1,004,753	21.40%	1,113,413	23.10%	1,309,893	23.10%	1,467,995	27.41%
Drugs & Misc Retail	489,005	10.60%	501,300	10.70%	550,689	11.40%	578,602	11.40%	665,416	12.42%
Agriculture & All Others	258,909	5.60%	184,054	3.90%	132,674	2.80%	186,966	2.80%	369,659	6.90%
Manufacturers	24,764	0.50%	76,516	1.60%	74,224	1.50%	23,368	1.50%	23,555	0.44%
Total	4,600,737	100.00%	4,699,432	100.00%	4,822,359	100.00%	5,011,615	100.00%	5,356,105	100.00%

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

Water and Sewer Fund

Water & Sewer Revenue

Charges for Service Revenue

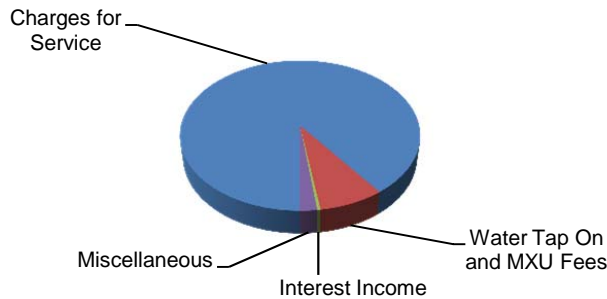


Fiscal Year	Charges for Service	Percent Change
2003/04	2,840,290	1.2%
2004/05	3,501,031	23.3%
2005/06	3,955,995	13.0%
2006/07	4,282,511	8.3%
2007/08	4,817,086	12.5%
2008/09	4,598,924	-4.5%
2009/10	4,651,735	1.1%
2010/11	4,823,918	3.7%
2011/12	4,932,161	2.2%
2012/13 *	5,207,000	5.6%
2013/14 *	5,203,500	-0.1%

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 13/14
Revenues by Source**



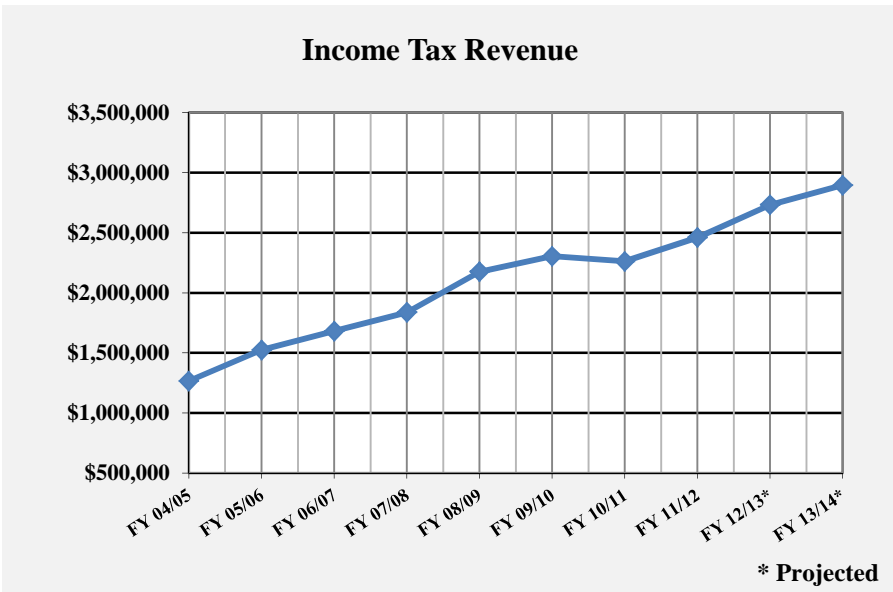
Analysis and Trends

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 experienced a 4.5% decrease in revenues. Usage fees have steadily increased each fiscal year since FY 09 in part because of the 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
FISCAL YEAR 2013/2014

General Fund

Income Tax Revenue



Fiscal Year	Income Tax Revenue	Percent Change
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	2,460,342	8.8%
2012/13*	2,732,000	11.0%
2013/14*	2,896,000	6.0%

*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.

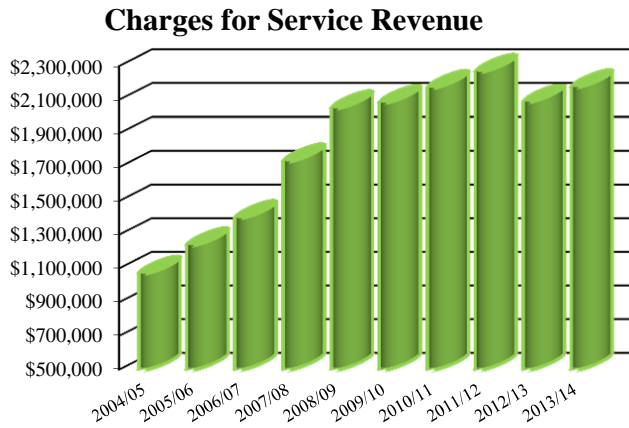
Analysis and Trends

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 projected to increase 11% for FY 13 and 6% for FY 14 due the expanding job market.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

Garbage Collection Fund

Disposal Fees



Fiscal Year	Charges for Service	Percent Change
2004/05	1,069,999	13.7%
2005/06	1,237,470	15.7%
2006/07	1,399,455	13.1%
2007/08	1,734,880	24.0%
2008/09	2,050,338	18.2%
2009/10	2,083,175	1.6%
2010/11	2,171,153	4.2%
2011/12	2,266,268	4.4%
2012/13 *	2,088,000	-7.9%
2013/14 *	2,175,000	4.2%

* 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.

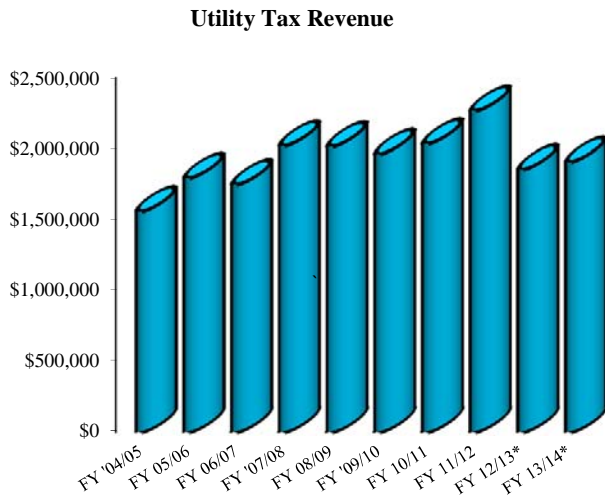
Analysis and Trends

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 was increasing due to the annual rate increases but a new negotiated contract for FY 2013 resulted in lower costs for the service. FY 14 revenue will increase due to annual cost increases for the service.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

General Fund

Utility Tax Revenue



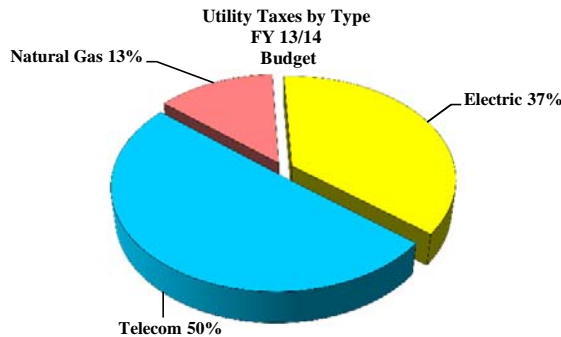
Fiscal Year	Utility Taxes Revenue	Percent Change
2004/05	1,555,927	
2005/06	1,791,555	15.1%
2006/07	1,745,817	-2.6%
2007/08	2,018,439	15.6%
2008/09	2,012,974	-0.3%
2009/10	1,960,119	-2.6%
2010/11	2,032,494	3.7%
2011/12	2,263,962	11.4%
2012/13	1,852,000	-18.2%
2013/14	1,905,000	2.9%

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



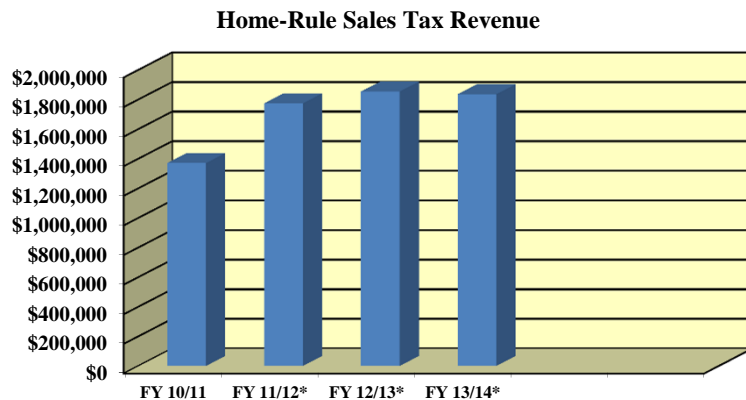
Analysis and Trends

Utility tax revenues were increasing annually through Fiscal Year 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 declined in FY 13 with a modest increase estimated in FY 14. The everchanging technology developments and conservation of these resources will have a continued effect on these revenue sources. Population growth will assist in maintaining this source of revenue at the current levels.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

General Fund

Local "Home Rule" Sales Tax Revenue



Fiscal Year	Home Rule Sales Tax Revenue	Percent Change
2010/11	1,370,811	
2011/12	1,774,132	29.4%
2012/13*	1,854,000	4.5%
2013/14*	1,836,000	-1.0%

*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 sales tax revenue. \$1.8 million was received in Fiscal Year 2012 and is estimated to decrease 1% in FY 14. The table below is presented to distinguish the sources of local home rule sales tax revenue received by the Village. The information is presented by calendar year, rather than fiscal year, since it is only provided by the Illinois Department of Revenue. The two largest categories generating Home Rule Sales tax revenues are "General Merchandise" and "Auto & Filling Stations" for calendar year 2011.

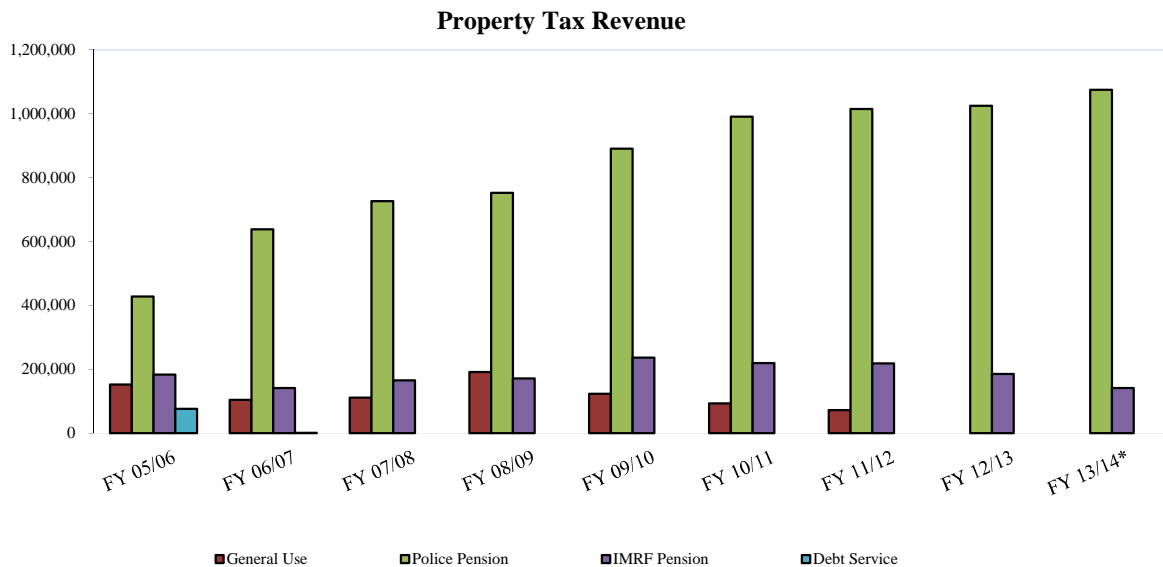
Home Rule Sales Tax Revenue By Type of Business (Calendar Year)										
Category	2010		2011		2012		2013		2014	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
General Merchandise	200,098	23.1%	317,148	18.6%	358,345	19.7%				
Food	61,378	7.1%	109,599	6.4%	79,882	4.4%				
Drinking & Eating places	132,401	15.3%	279,711	16.4%	294,925	16.2%				
Apparel	59,752	6.9%	155,532	9.1%	126,033	6.9%				
Furniture & HH & Radio	74,095	8.6%	131,635	7.7%	121,668	6.7%				
Lumber, Bldg, Hardware	74,964	8.7%	140,120	8.2%	107,447	5.9%				
Auto & Filling Stations	128,593	14.9%	292,333	17.2%	315,667	17.3%				
Drugs & Misc Retail	90,094	10.4%	189,861	11.1%	229,725	12.6%				
Agriculture & All Others	26,246	3.0%	79,016	4.6%	176,477	9.7%				
Manufacturers	16,907	2.0%	9,130	0.5%	9,547	0.5%				
Total	864,527	100.0%	1,704,085	100.0%	1,819,717	100.00%	0	0.00%	0.00%	0.00%

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

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

General Fund

Property Tax Revenue



Description

The Village levies a property tax for funding pension costs 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 2012 for calendar year 2012 will be collected between June 2013 and January 2014 and finance FY 13/14. 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 2014 will receive the same amount in property tax revenue as FY 13 as the Village Board decided to keep the levy at the same dollar amount. Beginning with FY 13, the property tax levy only provides enough revenue to fully fund the Village's contribution to the Police Pension Fund with any remaining amount used to partially fund the non-union employees IMRF pension Fund. 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.

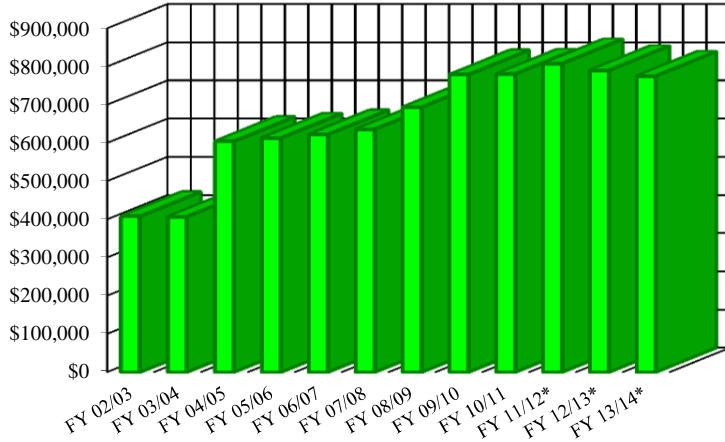
Fiscal Year	General Use	Police Pension	IMRF Pension	Debt Service	General Use % of Total
2005/06	152,250	428,286	183,000	76,575	18.1%
2006/07	104,713	638,206	141,002	1	11.8%
2007/08	111,368	726,606	165,432	0	11.1%
2008/09	191,433	752,163	171,259	0	17.2%
2009/10	123,230	890,070	236,159	0	9.9%
2010/11	92,950	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	185,178	0	0.0%
2013/14*	0	1,075,000	141,000	0	0.0%

* Projected

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

Motor Fuel Tax Fund

MFT REVENUE



Motor Fuel Tax Revenue

Fiscal Year	Total MFT Allotment	Percent Change
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	807,637	3.5%
2012/13*	790,000	-2.2%
2013/14*	775,000	-1.9%

*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 increased from the FY 2003 amount of \$407,773 to the FY 2012 amount of \$807,637. FY 2013 revenue is projected to decrease 2.2%. FY 14 is also projected to decrease an additional 1.9% as this revenue source is tied to the consumption of gasoline purchased within the State. This revenue source is one of the state shared revenues distributed on a per capita basis. The Village population increases since 2002 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. Consumption and pricing will determine if the decreasing annual amounts become the norm.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

Revenue History - By Fund

	Actual 2009-2010	Actual 2010-2011	Actual 2011-2012	Budget 2012-2013	Projected 2012-2013	Budget 2013-2014	Budget Analysis			
							Budget vs Budget Increase (Decrease)	Percent Change	Budget vs Projected Increase (Decrease)	Percent Change
General Fund										
Taxes										
Property Tax	359,390	312,539	291,074	191,000	185,178	141,000	(50,000)	-26.18%	(44,178)	-23.86%
Property Tax- Police Pension	890,070	990,650	1,015,000	1,025,000	1,025,000	1,075,000	50,000	4.88%	50,000	4.88%
Road and Bridge Tax	145,706	145,964	148,004	149,500	130,199	150,000	500	0.33%	19,801	15.21%
Sales Tax	4,829,238	4,892,537	5,183,713	5,050,000	5,426,000	5,508,000	458,000	9.07%	82,000	1.51%
Local Sales Tax		1,370,812	1,774,132	1,735,000	1,854,000	1,836,000	101,000	5.82%	(18,000)	-0.97%
Sales Tax Rebate	(756,521)	(913,862)	(918,500)	(720,000)	(850,000)	(850,000)	(130,000)	18.06%	0	0.00%
Telecommunications	1,073,121	1,022,272	1,304,003	1,000,000	940,000	960,000	(40,000)	-4.00%	20,000	2.13%
Utility Tax	886,998	1,010,222	959,959	985,000	912,000	945,000	(40,000)	-4.06%	33,000	3.62%
Use Tax	345,015	422,561	442,852	425,000	450,000	491,000	66,000	15.53%	41,000	9.11%
Games Tax	2,659	2,182	2,477	2,400	2,400	2,400	0	0.00%	0	0.00%
Hotel/Motel Tax	6,491	65,897	66,030	60,000	60,000	65,000	5,000	8.33%	5,000	8.33%
Income Tax	2,304,243	2,261,968	2,460,342	2,400,000	2,732,000	2,896,000	496,000	20.67%	164,000	6.00%
Replacement Tax	9,175	10,666	9,627	8,100	7,324	6,000	(2,100)	-25.93%	(1,324)	-18.08%
Total Taxes	10,095,584	11,594,408	12,738,713	12,311,000	12,874,101	13,225,400	914,400	7.43%	351,299	2.73%
Charges for Services										
Coin Operated Device Fee	8,700	9,300	12,900	13,000	8,130	6,000	(7,000)	-53.85%	(2,130)	-26.20%
Inspection/Observation Fee	17,422	19,972	11,990	15,000	15,000	15,000	0	0.00%	0	0.00%
Filing Fees	4,645	2,870	2,950	2,500	5,870	2,500	0	0.00%	(3,370)	-57.41%
Plan Review Fees	72,600	54,024	57,100	65,000	54,725	65,000	0	0.00%	10,275	18.78%
Elevator Inspections	1,726	1,341	3,735	3,400	4,000	4,000	600	17.65%	0	0.00%
Community Room Rental		50	0	100	200	0	(100)	-100.00%	(200)	0.00%
Accident Report Fees	2,680	2,894	2,860	2,600	2,600	2,400	(200)	-7.69%	(200)	-7.69%
Fingerprint Fees	3,710	2,395	2,629	2,100	2,600	2,600	500	23.81%	0	0.00%
Sex Offender Registration Fee	200	230	440	400	400	400	0	0.00%	0	0.00%
Subpoena Fee	685	161	313	350	300	300	(50)	-14.29%	0	0.00%
Books, Maps, & Plans	316	201	45	200	0	0	(200)	-100.00%	0	0.00%
Reimbursements	29,064	13,693	33,178	25,000	62,000	60,000	35,000	140.00%	(2,000)	-3.23%
Newsletter Advertising Fees	14,767	11,080	11,835	12,000	11,300	13,000	1,000	8.33%	1,700	15.04%
Calendar Sales/Advertising	0	0	1,725	0	0	0	0	0.00%	0	0.00%
Police Security	254,407	197,448	198,065	195,000	160,000	160,000	(35,000)	-17.95%	0	0.00%
Salary Reimbursement	10,335	11,422	7,882	11,000	12,000	9,000	(2,000)	-18.18%	(3,000)	-25.00%
Total Charges for Services	421,257	327,081	347,647	347,650	339,125	340,200	(7,450)	-2.14%	1,075	0.32%

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

Revenue History - By Fund

	Actual 2009-2010	Actual 2010-2011	Actual 2011-2012	Budget 2012-2013	Projected 2012-2013	Budget 2013-2014	Budget Analysis			
							Budget vs Budget Increase (Decrease)	Budget Percent Change	Budget vs Projected Increase (Decrease)	Percent Change
Licenses and Permits										
Liquor Licenses	79,325	89,500	68,025	80,000	65,000	65,000	(15,000)	-18.75%	0	0.00%
Tobacco License Fee	1,800	1,600	1,350	1,700	1,350	1,350	(350)	-20.59%	0	0.00%
Contractor Registration	59,834	56,550	58,050	60,000	50,000	50,000	(10,000)	-16.67%	0	0.00%
Building Permits	315,024	236,582	326,062	300,000	400,000	310,000	10,000	3.33%	(90,000)	-22.50%
Sign Permits	16,066	9,259	12,572	12,000	9,000	8,000	(4,000)	-33.33%	(1,000)	-11.11%
Repair Permits	85,600	113,852	116,136	110,000	90,000	90,000	(20,000)	-18.18%	0	0.00%
Demolition Permits	0	150	300	0	150	0	0	0.00%	(150)	-100.00%
Business Registration	21,860	21,430	18,965	22,000	18,200	18,000	(4,000)	-18.18%	(200)	-1.10%
Zoning & Variance Fees			0	0	150	0	0	0.00%	(150)	0.00%
Truck Permits	3,600	3,610	4,400	3,600	4,400	4,400	800	22.22%	0	0.00%
Misc. Permits	0	3,058	2,162	2,700	1,500	0	(2,700)	-100.00%	(1,500)	0.00%
Solicitors Permits	1,767	2,770	1,361	1,700	1,850	1,600	(100)	-5.88%	(250)	-13.51%
Special Event Permits	1,425	1,325	1,325	1,300	1,325	1,325	25	1.92%	0	0.00%
Misc. Licenses	0	15	20	0	20	0	0	0.00%	(20)	-100.00%
Total Licenses and Permits	586,300	539,701	610,728	595,000	642,945	549,675	(45,325)	-7.62%	(93,270)	-14.51%
Grants										
State Grants	62,366	33,699	48,510	40,000	45,000	50,000	10,000	25.00%	5,000	11.11%
Federal Grants	4,480	35,973	35,091	33,000	28,682	25,310	(7,690)	-23.30%	(3,372)	-11.76%
Total Grants	66,846	69,672	83,601	73,000	73,682	75,310	2,310	3.16%	1,628	2.21%
Fines										
Liquor Violations	6,250	3,000	500	1,500	1,500	1,500	0	0.00%	0	0.00%
Ordinance Violation Fines	109,024	130,287	104,655	100,000	125,000	125,000	25,000	25.00%	0	0.00%
Code Violation Fines	0	0	0	0	0	0	0	0.00%	0	0.00%
Court Fines	169,790	150,898	123,440	115,000	115,000	115,000	0	0.00%	0	0.00%
Booking/Bonding of Arrestees	13,320	7,650	11,400	8,000	10,000	10,000	2,000	25.00%	0	0.00%
Handicap Park-Temp. Hang Tags	50	40	60	50	60	60	10	20.00%	0	0.00%
Administrative Tow Fee	158,000	206,555	218,775	215,000	115,000	115,000	(100,000)	-46.51%	0	0.00%
Total Fines	456,434	498,430	458,830	439,550	366,560	366,560	(72,990)	-16.61%	0	0.00%
Franchise Fees										
Transition Fees	172,862	201,324	196,316	185,000	250,000	185,000	0	0.00%	(65,000)	-26.00%
Public Notice Signs	50	0	0	0			0	0.00%	0	0.00%
Building Rent	350	125	5,550	5,400	6,700	5,400	0	0.00%	(1,300)	-19.40%
Tower Rent	34,273	37,285	36,619	40,000	43,500	43,000	3,000	7.50%	(500)	-1.15%
Cable TV Franchise Fees	318,918	350,683	351,661	405,000	405,000	405,000	0	0.00%	0	0.00%
Total Franchise Fees	526,452	589,417	590,146	635,400	705,200	638,400	3,000	0.47%	(66,800)	-9.47%

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

Revenue History - By Fund

	Actual 2009-2010	Actual 2010-2011	Actual 2011-2012	Budget 2012-2013	Projected 2012-2013	Budget 2013-2014	Budget Analysis			
							Budget vs Budget Increase (Decrease)	Budget vs Budget Percent Change	Budget vs Projected Increase (Decrease)	Budget vs Projected Percent Change
Donations/Contributions										
Member Contributions	0	79,661	80,639	78,000	75,000	75,000	(3,000)	-3.85%	0	0.00%
Cobra/Retiree Contributions	0	47,430	37,828	30,694	32,000	32,000	1,306	4.25%	0	0.00%
Recycling Donations	0	1,411	382	2,500	0	0	(2,500)	-100.00%	0	0.00%
Earthday Donations	0	0	0	0	0	0	0	0.00%	0	0.00%
Community Relations Contributions	0	1,970	2,370	2,200	1,300	1,300	(900)	-40.91%	0	0.00%
Insurance Proceeds	66,998	33,931	13,939	0	17,555	0	0	0.00%	(17,555)	-100.00%
Asset Sales	8,091	2,702	106	0	26,756	0	0	0.00%	(26,756)	-100.00%
Total Donations/Contributions	75,089	167,105	135,264	113,394	152,611	108,300	(5,094)	-4.49%	(44,311)	-29.04%
Transfers										
Transfers In	412,979	0	0	72,691	72,691	0	(72,691)	0.00%	(72,691)	0.00%
Total Transfers In	412,979	0	0	72,691	72,691	0	(72,691)	0.00%	(72,691)	0.00%
Interest										
Interest	17,778	29,556	26,879	26,000	23,713	24,000	(2,000)	-7.69%	287	1.21%
Total Interest	17,778	29,556	26,879	26,000	23,713	24,000	(2,000)	-7.69%	287	1.21%
Miscellaneous										
Community Events	0	11,744	5,427	10,000	10,000	10,000	0	0.00%	0	0.00%
Cash Shortage/Overage	(209)	0	0	0	0	0	0	0.00%	0	0.00%
Miscellaneous	5,611	3,173	1,522	500	5,500	39,000	38,500	7700.00%	33,500	609.09%
Total Miscellaneous	5,402	14,917	6,949	10,500	15,500	49,000	38,500	366.67%	33,500	216.13%
Total General Fund	12,664,123	13,830,303	14,998,757	14,624,185	15,266,128	15,376,845	752,660	5.15%	110,717	0.73%
Motor Fuel Tax Fund										
Taxes										
Motor Fuel Tax Allotments	778,801	780,549	807,637	810,000	790,000	775,000	(35,000)	-4.32%	(15,000)	-1.90%
Other										
Other	250,000	125,990	198,904	0	369,116	0	0	0.00%	(369,116)	-100.00%
Interest										
Interest	3,535	5,448	6,850	9,000	5,000	5,000	(4,000)	-44.44%	0	0.00%
Total Motor Fuel Tax Fund	1,032,336	911,987	1,013,391	819,000	1,164,116	780,000	(39,000)	-4.76%	(384,116)	-33.00%

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

Revenue History - By Fund

	Actual 2009-2010	Actual 2010-2011	Actual 2011-2012	Budget 2012-2013	Projected 2012-2013	Budget 2013-2014	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	1,555,116	1,562,382	1,566,103	1,535,007	(27,375)	-1.75%	(31,096)	-1.99%
Transfer from MFT	287,249	262,500	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	0.00%	0	0.00%
Total Transfers	1,481,622	1,821,696	1,817,616	1,824,882	1,828,603	1,797,507	(27,375)	-1.50%	(31,096)	-1.70%
Interest	1,270	1,422	631	700	100	100	(600)	-85.71%	0	0.00%
Total Debt Service Fund	1,482,892	1,823,118	1,818,247	1,825,582	1,828,703	1,797,607	(27,975)	-1.53%	(31,096)	-1.70%
Capital Improvement Fund										
Charges for Services										
Charges for Services	66,394	59,167	46,925	60,000	25,000	15,000	(45,000)	-75.00%	(10,000)	-40.00%
Grants	444,126	250,916	(3,363)	902,000	1,006,122	0	(902,000)	-100.00%	(1,006,122)	-100.00%
Transfers In	0	0	0	0	0	0	0	0.00%	0	0.00%
Interest	26,389	34,775	35,556	32,000	12,000	10,000	(22,000)	-68.75%	(2,000)	-16.67%
Bond Proceeds	2,285,000	0	0	0	0	0	0	0.00%	0	0.00%
Total Capital Improvement Fund	2,821,910	344,858	79,118	994,000	1,043,122	25,000	(969,000)	-97.48%	(1,018,122)	-97.60%
Water and Sewer Fund										
Charges for Services										
Inspection/Observation Fees	5,811	7,024	15,846	10,000	12,260	13,000	3,000	30.00%	740	6.04%
Water	3,367,284	3,547,657	3,647,591	3,600,000	3,800,000	3,800,000	200,000	5.56%	0	0.00%
Sewer Maintenance	1,270,272	1,268,778	1,279,152	1,300,000	1,400,000	1,400,000	100,000	7.69%	0	0.00%
Meter Sales	414	4,539	10,781	1,000	10,000	10,000	9,000	900.00%	0	0.00%
Water Tap On Fees	524,987	561,620	1,168,380	600,000	1,000,000	400,000	(200,000)	-33.33%	(600,000)	-60.00%
MXU Fees	67,464	51,045	71,478	45,000	86,000	55,000	10,000	22.22%	(31,000)	-36.05%
Sewer Line Contribution	142	90	0	0	0	0	0	0.00%	0	0.00%
Bulk Water Sales	14,182	7,483	5,418	1,000	11,000	3,500	2,500	250.00%	(7,500)	-68.18%
Consumption Reports	29,758	30,125	30,493	30,000	31,000	30,000	0	0.00%	(1,000)	-3.23%
Reimbursements	27,553	18,219	19,766	15,000	15,000	15,000	0	0.00%	0	0.00%
Total Charges for Services	5,307,866	5,496,580	6,248,905	5,602,000	6,365,260	5,726,500	124,500	2.22%	(638,760)	-10.04%

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

Revenue History - By Fund

	Actual 2009-2010	Actual 2010-2011	Actual 2011-2012	Budget 2012-2013	Projected 2012-2013	Budget 2013-2014	Budget Analysis			
							Budget vs Budget Increase (Decrease)	Percent Change	Budget vs Projected Increase (Decrease)	Percent Change
Licenses and Permits										
Temporary Water Permits	300	265	320	250	340	300	50	20.00%	(40)	-11.76%
Grants										
State Grants				375,000	375,000	0	(375,000)	-100.00%	(375,000)	-100.00%
Federal Grants	0	145,755	111,934	110,000	110,021	107,500	(2,500)	-2.27%	(2,521)	-2.29%
Total Grants	0	145,755	111,934	485,000	485,021	107,500	(377,500)	-77.84%	(377,521)	-77.84%
Donations/Contributions										
Member Contributions	0	28,841	19,911	39,512	9,500	9,500	(30,012)	-75.96%	0	0.00%
Cobra/Retiree Contributions	0	12,758	7,639	0	2,354	0	0	0.00%	(2,354)	-100.00%
Insurance Proceeds	107,450	122,842	(13,206)	0	8,018	0	0	0.00%	(8,018)	-100.00%
Total Donations/Contributions	107,450	164,441	14,344	39,512	19,872	9,500	(30,012)	-75.96%	(10,372)	-52.19%
Transfers In	0	1,883,000	0	0	1,621,000	0	0	0.00%	(1,621,000)	0.00%
Interest	54,865	30,673	42,123	35,000	25,000	23,000	(12,000)	-34.29%	(2,000)	-8.00%
Miscellaneous	84	297	12,743	0	3,539	0	0	0.00%	(3,539)	-100.00%
Total Water and Sewer Fund	5,470,564	7,721,011	6,430,369	6,161,762	8,520,032	5,866,800	(294,962)	-4.79%	(2,653,232)	-31.14%
Garbage Collection Fund										
Charges for Services										
Disposal Fees	2,083,175	2,171,153	2,266,268	2,260,000	2,088,000	2,175,000	(85,000)	-3.76%	87,000	4.17%
Waste Stickers	1,179	1,198	1,330	1,200	1,600	1,500	300	25.00%	(100)	-6.25%
Total Charges for Services	2,084,354	2,172,351	2,267,598	2,261,200	2,089,600	2,176,500	(84,700)	-3.75%	86,900	4.16%
Interest	513	2,019	2,224	2,000	1,341	900	(1,100)	-55.00%	(441)	-32.89%
Total Garbage Collection Fund	2,084,867	2,174,370	2,269,822	2,263,200	2,090,941	2,177,400	(85,800)	-3.79%	86,459	4.13%
Police Pension Fund										
Property Taxes	890,070	990,650	1,015,000	1,025,000	1,025,000	1,075,000	50,000	4.88%	50,000	4.88%
Donations/Contributions										
Member Contributions	387,567	417,540	375,339	375,000	375,000	400,000	25,000	6.67%	25,000	6.67%
Member Contributions- Prior Service	13,486	0	20,829	0	5,300	0	0	0.00%	(5,300)	-100.00%
Interest-Prior Service Contribution	7,732	0	18,088	0	1,500	0	0	0.00%	(1,500)	-100.00%
Total Donations/Contributions	408,786	417,540	414,256	375,000	381,800	400,000	25,000	6.67%	18,200	4.77%

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

Revenue History - By Fund

	Actual 2009-2010	Actual 2010-2011	Actual 2011-2012	Budget 2012-2013	Projected 2012-2013	Budget 2013-2014	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	391,568	0	115,000	0	0	0.00%	(115,000)	0.00%	
Interest	367,207	224,161	268,035	250,000	320,000	250,000	0	0.00%	(70,000)	-21.88%	
Total Interest	1,585,734	1,460,594	659,603	250,000	435,000	250,000	0	0.00%	(185,000)	-42.53%	
Total Police Pension Fund	2,884,590	2,868,784	2,088,859	1,650,000	1,841,800	1,725,000	75,000	4.55%	(116,800)	-6.34%	
Total Revenues	28,793,850	29,674,431	28,698,563	28,337,729	31,754,842	27,748,652	(589,077)	-2.08%	(4,006,190)	-12.62%	

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

Expenditure History - ALL Funds

	Actual 2009-2010	Actual 2010-2011	Actual 2011-2012	Budget 2012-2013	Projected 2012-2013	Budget 2013-2014	<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	842,550	315,621	486,864	442,600	497,856	10,992	2.3%	55,256	12.48%
Insurance & Benefits	332,879	302,447	114,816	164,146	147,344	178,408	14,262	8.7%	31,064	21.08%
Professional Services	679,523	678,445	556,403	437,781	457,700	449,935	12,154	2.8%	(7,765)	-1.70%
Contractual Services	228,899	236,515	170,516	124,974	133,500	103,000	(21,974)	-17.6%	(30,500)	-22.85%
Communication	34,443	19,533	20,890	17,000	16,900	20,820	3,820	22.5%	3,920	23.20%
Professional Development	24,530	21,723	28,636	27,840	27,090	32,645	4,805	17.3%	5,555	20.51%
Operating Supplies	13,671	6,021	6,545	4,800	3,300	3,650	(1,150)	-24.0%	350	10.61%
Capital Outlay	8,525	12,967	10,505	0	0	0	0	0.0%	0	0.00%
Contingency	0	0	0	0	0	145,046	145,046	100.0%	145,046	100.00%
Total Corporate	2,289,650	2,120,201	1,223,932	1,263,405	1,228,434	1,431,360	167,955	13.3%	202,926	16.52%
Building & Zoning										
Salaries/Personnel Services	454,222	368,542	397,941	411,712	405,037	415,161	3,449	0.8%	10,124	2.50%
Insurance & Benefits	181,265	161,566	165,459	179,354	165,395	172,730	(6,624)	-3.7%	7,335	4.43%
Professional Services	2,640	3,150	4,825	4,000	4,200	4,000	0	0.0%	(200)	-4.76%
Contractual Services	30,606	25,354	17,648	17,514	18,400	23,438	5,924	33.8%	5,038	27.38%
Communication	10,212	6,596	6,538	7,360	9,010	7,400	40	0.5%	(1,610)	-17.87%
Professional Development	2,116	1,304	1,857	5,500	5,800	5,500	0	0.0%	(300)	-5.17%
Operating Supplies	11,010	7,169	7,846	8,400	12,725	9,100	700	8.3%	(3,625)	-28.49%
Capital Outlay	0	0	0	0	0	25,000	25,000	100.0%	25,000	100.00%
Total Building & Zoning	692,072	573,681	602,114	633,840	620,567	662,329	28,489	4.5%	41,762	6.73%
Community Development										
Salaries/Personnel Services	287,890	228,398	246,563	261,063	248,000	326,667	65,604	25.1%	78,667	31.72%
Insurance & Benefits	89,640	83,533	98,360	101,314	91,982	120,141	18,827	18.6%	28,159	30.61%
Professional Services	11,221	9,452	5,767	8,150	9,500	61,600	53,450	655.8%	52,100	548.42%
Contractual Services	16,770	15,949	11,502	11,168	12,003	13,075	1,907	17.1%	1,072	8.93%
Communication	4,971	4,640	5,094	10,700	6,100	8,742	(1,958)	-18.3%	2,642	43.31%
Professional Development	2,778	2,027	2,994	4,100	4,500	4,100	0	0.0%	(400)	-8.89%
Operating Supplies	2,449	1,552	1,202	4,625	1,500	9,605	4,980	107.7%	8,105	540.33%
Capital Outlay	1,867	7,760	0	3,900	4,000	40,000	36,100	925.6%	36,000	900.00%
Total Community Development	417,586	353,311	371,482	405,020	377,585	583,930	178,910	44.2%	206,345	54.65%

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

Expenditure History - ALL Funds

	Budget Analysis									
							<u>Budget vs Budget</u>		<u>Budget vs Projected</u>	
	Actual 2009-2010	Actual 2010-2011	Actual 2011-2012	Budget 2012-2013	Projected 2012-2013	Budget 2013-2014	Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
Road & Bridge										
Salaries/Personnel Services	325,601	316,050	334,009	365,236	348,400	334,412	(30,824)	-8.4%	(13,988)	-4.01%
Insurance & Benefits	147,400	140,449	138,499	150,834	138,651	142,023	(8,811)	-5.8%	3,372	2.43%
Professional Services	69,464	24,619	20,148	35,000	10,000	20,000	(15,000)	-42.9%	10,000	100.00%
Contractual Services	608,697	430,314	469,014	572,605	666,840	588,192	15,587	2.7%	(78,648)	-11.79%
Communication	8,077	7,057	5,252	8,200	7,550	24,600	16,400	200.0%	17,050	225.83%
Professional Development	6	0	1,005	1,300	2,800	4,500	3,200	246.2%	1,700	60.71%
Operating Supplies	46,573	45,752	109,566	129,000	139,400	150,420	21,420	16.6%	11,020	7.91%
Capital Outlay	18,057	16,352	98,885	158,370	168,000	90,000	(68,370)	-43.2%	(78,000)	-46.43%
Total Road & Bridge	1,223,875	980,593	1,176,378	1,420,545	1,481,641	1,354,147	(66,398)	-4.7%	(127,494)	-8.60%
Community Relations										
Salaries/Personnel Services	0	0	78,142	106,635	105,000	107,138	503	0.5%	2,138	2.04%
Insurance & Benefits	0	0	17,840	29,907	29,223	35,425	5,518	18.5%	6,202	21.22%
Professional Services	0	0	54,870	71,500	71,000	58,500	(13,000)	-18.2%	(12,500)	-17.61%
Contractual Services	0	0	22,110	24,686	24,986	32,168	7,482	30.3%	7,182	28.74%
Communication	0	0	21,645	32,768	36,200	35,500	2,732	8.3%	(700)	-1.93%
Professional Development	0	0	2,140	1,350	2,850	2,500	1,150	85.2%	(350)	-12.28%
Operating Supplies	0	0	1,767	3,600	3,050	2,280	(1,320)	-36.7%	(770)	-25.25%
Total Community Relations	0	0	198,514	270,446	272,309	273,511	3,065	1.1%	1,202	0.44%
Economic Development										
Salaries/Personnel Services	0	0	49,218	84,000	68,000	94,744	10,744	12.8%	26,744	39.33%
Insurance & Benefits	0	0	17,922	31,354	27,680	42,094	10,740	34.3%	14,414	52.07%
Professional Services	0	0	21,897	27,000	0	37,000	10,000	37.0%	37,000	100.00%
Contractual Services	0	0	1,016	2,606	2,646	3,123	517	19.8%	477	18.03%
Communication	0	0	2,236	8,000	4,500	8,000	0	0.0%	3,500	77.78%
Professional Development	0	0	3,615	3,950	3,350	5,700	1,750	44.3%	2,350	70.15%
Operating Supplies	0	0	126	350	450	350	0	0.0%	(100)	-22.22%
Total Economic Development	0	0	96,030	157,260	106,626	191,011	33,751	21.5%	84,385	79.14%

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

Expenditure History - ALL Funds

	Budget Analysis									
							<u>Budget vs Budget</u>		<u>Budget vs Projected</u>	
	Actual 2009-2010	Actual 2010-2011	Actual 2011-2012	Budget 2012-2013	Projected 2012-2013	Budget 2013-2014	Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
Finance										
Salaries/Personnel Services	0	0	286,618	292,022	282,000	294,927	2,905	1.0%	12,927	4.58%
Insurance & Benefits	0	0	103,812	108,507	98,973	104,990	(3,517)	-3.2%	6,017	6.08%
Professional Services	0	0	77,307	144,986	135,500	235,300	90,314	62.3%	99,800	73.65%
Contractual Services	0	0	71,555	64,414	51,214	51,276	(13,138)	-20.4%	62	0.12%
Communication	0	0	2,266	4,100	4,700	4,000	(100)	-2.4%	(700)	-14.89%
Professional Development	0	0	3,346	4,600	4,700	7,700	3,100	67.4%	3,000	63.83%
Operating Supplies	0	0	1,150	1,500	1,500	2,300	800	53.3%	800	53.33%
Capital Outlay	0	0	694	0	0	0	0	0.0%	0	0.00%
Total Finance	0	0	546,748	620,129	578,587	700,493	80,364	13.0%	121,906	21.07%
Police										
Salaries/Personnel Services	4,538,509	4,468,605	4,600,569	4,826,961	4,812,000	4,925,912	98,951	2.0%	113,912	2.37%
Insurance & Benefits	1,065,980	2,210,009	2,267,352	2,343,862	2,324,063	2,479,273	135,411	5.8%	155,210	6.68%
Professional Services	32,696	40,474	37,684	46,311	46,311	47,862	1,551	3.3%	1,551	3.35%
Contractual Services	452,540	433,794	395,082	374,405	397,300	418,803	44,398	11.9%	21,503	5.41%
Communication	49,718	54,154	48,271	61,018	54,880	105,387	44,369	72.7%	50,507	92.03%
Professional Development	39,217	30,182	49,318	48,775	47,955	52,065	3,290	6.7%	4,110	8.57%
Operating Supplies	168,066	161,865	160,656	164,010	142,150	173,995	9,985	6.1%	31,845	22.40%
Capital Outlay	25,629	55,843	194,823	149,482	186,100	441,760	292,278	195.5%	255,660	137.38%
Total Police	6,372,354	7,454,926	7,753,755	8,014,824	8,010,759	8,645,057	630,233	7.9%	634,298	7.92%
Transfers Out										
To Police Pension	890,070	0	0	0	0	0	0	0.0%	0	0.00%
To Capital Reserve	62,000	0	0	0	0	0	0	0.0%	0	0.00%
To Debt Service Fund	510,353	1,559,196	1,555,116	1,562,382	1,565,182	1,535,007	(27,375)	-1.8%	(30,175)	-1.93%
To Water & Sewer Fund	0	1,883,000	0	0	1,621,000	0	0	0.0%	(1,621,000)	0.00%
Total Transfers	1,462,423	3,442,196	1,555,116	1,562,382	3,186,182	1,535,007	(27,375)	-2%	(1,651,175)	-52%
Total General Fund	12,457,960	14,924,909	13,524,069	14,347,851	15,862,690	15,376,845	1,028,994	7.2%	(485,845)	-3.06%
Motor Fuel Tax Fund										
Public Improvements	781,765	473,404	769,707	200,000	525,000	600,000	400,000	200.0%	75,000	14.29%
Transfers to Debt Service Fund	287,249	262,500	262,500	262,500	262,500	262,500	0	0.0%	0	0.00%
Total Motor Fuel Tax Fund	1,069,014	735,904	1,032,207	462,500	787,500	862,500	400,000	86.5%	75,000	9.52%

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

Expenditure History - ALL Funds

	Budget Analysis									
							<u>Budget vs Budget</u>		<u>Budget vs Projected</u>	
	Actual 2009-2010	Actual 2010-2011	Actual 2011-2012	Budget 2012-2013	Projected 2012-2013	Budget 2013-2014	Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
Debt Service Fund										
Professional Services	1,675	3,285	41,879	3,000	1,165	1,200	(1,800)	-60.0%	35	3.00%
Debt Service - Principal	740,000	1,010,000	1,060,000	1,130,000	1,130,000	1,145,000	15,000	1.3%	15,000	1.33%
Debt Service - Interest	741,621	810,093	756,715	691,882	696,938	651,307	(40,575)	-5.9%	(45,631)	-6.55%
Total Debt Service	1,481,621	1,820,093	1,816,715	1,821,882	1,826,938	1,796,307	(25,575)	-1.4%	(30,631)	-1.68%
Total Debt Service Fund	1,483,296	1,823,378	1,858,594	1,824,882	1,828,103	1,797,507	(27,375)	-1.5%	(30,596)	-1.67%
Capital Reserve Fund										
Transfers Out	896,455	0	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	0.00%
Capital Improvement Fund										
Professional Services	60	65	0	0	0	0	0	0.0%	0	0.00%
Douglas Rd Reconstruction	2,481,613	0	(7,294)	0	0	0	0	0.0%	0	0.00%
Downtown Parking Lot	460,777	243,648	0	0	0	0	0	0.0%	0	-100.00%
Village Hall Expenditures	332,496	0	221,992	0	65,000	45,000	45,000	100.0%	(20,000)	-30.77%
Lighted Crosswalks	0	0	0	0	0	40,000	40,000	100.0%	40,000	100.00%
Other Capital Outlay	0	0	7,653	1,250,000	1,068,285	350,000	(900,000)	-72.0%	(718,285)	-67.24%
Total Capital Outlay	3,274,885	243,648	222,351	1,250,000	1,133,285	435,000	(815,000)	-65.2%	(698,285)	-61.62%
Transfers Out	288,000	0	0	0	0	0	0	0.0%	0	0.00%
Total Capital Improvement	3,562,945	243,713	222,351	1,250,000	1,133,285	435,000	(815,000)	-65.2%	(698,285)	-61.62%
Water & Sewer Fund										
Salaries/Personnel Services	1,032,259	1,001,570	921,923	973,365	955,078	903,714	(69,651)	-7.16%	(51,364)	-5.38%
Insurance & Benefits	441,017	383,773	375,649	415,866	365,011	380,893	(34,973)	-8.41%	15,882	4.35%
Professional Services	81,868	59,615	57,308	75,200	51,750	55,000	(20,200)	-26.86%	3,250	6.28%
Contractual Services	1,541,834	1,557,268	1,569,876	1,425,843	1,281,243	1,561,400	135,557	9.51%	280,157	21.87%
Communication	57,276	55,051	56,041	61,000	56,000	63,000	2,000	3.28%	7,000	12.50%
Professional Development	3,603	4,268	5,069	7,600	4,600	5,600	(2,000)	-26.32%	1,000	21.74%
Operating Supplies	272,508	225,312	184,347	283,000	268,500	278,600	(4,400)	-1.55%	10,100	3.76%
Debt Service	1,821,751	1,979,048	1,967,026	1,462,692	1,410,929	1,699,547	236,855	16%	288,618	20.46%
Miscellaneous	599,522	0	0	0	0	0	0	0%	0	0.00%
Capital Outlay	146,829	120,900	2,112	3,745,000	1,500,000	3,166,520	(578,480)	-15%	1,666,520	111.10%
Total Water & Sewer Fund	5,998,468	5,386,805	5,139,351	8,449,566	5,893,111	8,114,274	(335,292)	-4.0%	2,221,163	37.69%
Garbage Collection Fund										
Disposal Service	1,995,198	2,088,471	2,272,693	2,300,050	2,050,000	2,175,000	(125,050)	-5.44%	125,000	6.10%
Total Garbage Collection	1,995,198	2,088,471	2,272,693	2,300,050	2,050,000	2,175,000	(125,050)	-5.44%	125,000	6.10%

VILLAGE OF OSWEGO
 ANNUAL BUDGET
 FISCAL YEAR 2013/2014

Expenditure History - ALL Funds

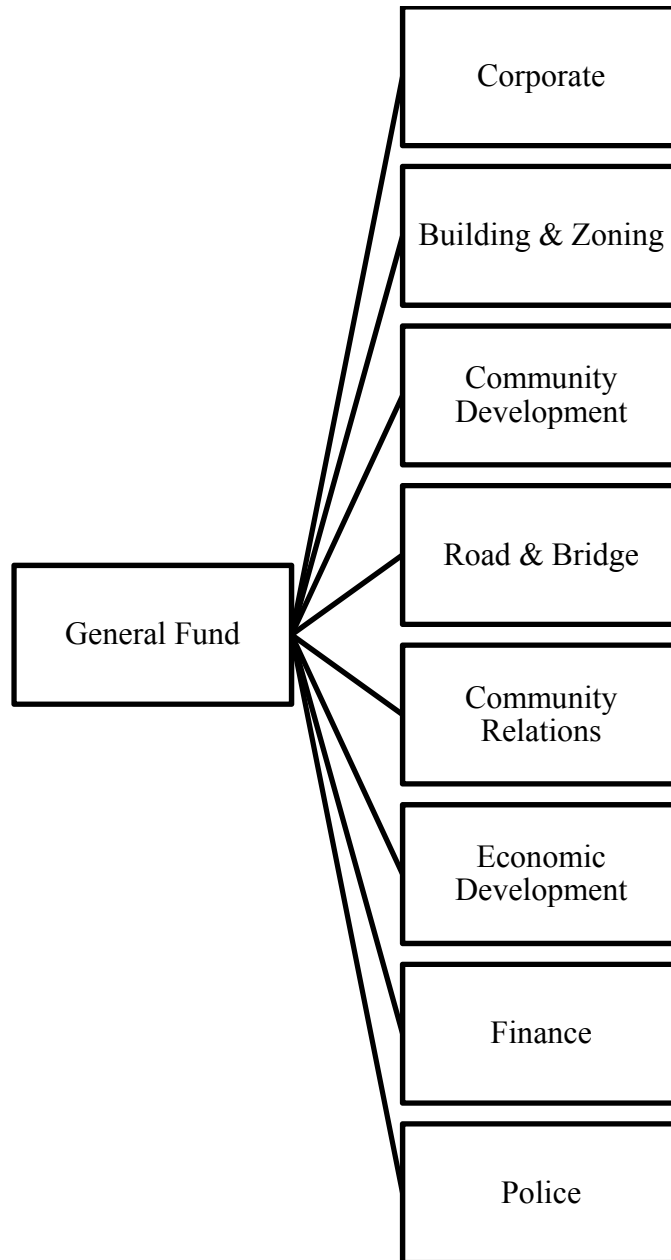
	Actual 2009-2010	Actual 2010-2011	Actual 2011-2012	Budget 2012-2013	Projected 2012-2013	Budget 2013-2014	<u>Budget Analysis</u>			
							<u>Budget vs Budget</u>		<u>Budget vs Projected</u>	
							Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
Police Pension Fund										
Pension Payments	280,583	323,624	428,991	450,000	435,000	450,000	0	0.00%	15,000	3.45%
Refund of Contributions	50,821	0	0	0	0	0	0	0.00%	0	0.00%
Legal Services	0	6,379	3,556	5,000	5,000	5,000	0	0.00%	0	0.00%
Accounting Expense	0	18,622	6,890	15,000	15,000	15,000	0	0.00%	0	0.00%
Investment Expense	15,479	20,753	30,416	30,000	30,000	30,000	0	0.00%	0	0.00%
Professional Development	0	0	5,768	6,675	6,675	6,800	125	1.87%	125	1.87%
Operating Supplies	0	0	721	1,000	3,000	3,000	2,000	200.00%	0	0.00%
Total Police Pension Fund	346,884	369,378	476,342	507,675	494,675	509,800	2,125	0.42%	15,125	3.06%
Total Expenditures/Expenses	27,810,219	25,572,558	24,525,607	29,142,524	28,049,364	29,270,926	128,402	0.44%	1,221,562	4.36%

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 2013/2014

GENERAL FUND FUND SUMMARY

	FY 11/12 ACTUAL	FY 12/13 BUDGET	FY 12/13 ESTIMATED	FY 13/14 BUDGET	CHANGE FY 13 BUDGET vs FY 14 BUDGET
Beginning Fund Balance	4,526,940	6,001,628	6,001,628	5,405,066	
<u>REVENUES</u>					
Taxes	12,935,029	12,496,000	13,124,101	13,410,400	7%
Charges for Services	347,647	347,650	339,125	340,200	-2%
Licenses and Permits	610,728	595,000	642,945	549,675	-8%
Grants	83,601	73,000	73,682	75,310	3%
Fines and Forfeitures	458,830	439,550	366,560	366,560	-17%
Franchise Fees	393,830	450,400	455,200	453,400	1%
Donations/Contributions	135,264	113,394	152,611	108,300	-4%
Transfers from Other Fund	0	72,691	72,691	0	-100%
Interest	26,879	26,000	23,713	24,000	-8%
Miscellaneous	6,949	10,500	15,500	49,000	367%
TOTAL REVENUE	14,998,757	14,624,185	15,266,128	15,376,845	5%
<u>EXPENDITURES</u>					
General Corporate	1,223,932	1,263,405	1,228,434	1,431,360	13%
Building and Zoning	602,114	633,840	620,567	662,329	4%
Community Development	371,482	405,020	377,585	583,930	44%
Road and Bridge	1,176,378	1,420,545	1,481,641	1,354,147	-5%
Community Relations	198,514	270,446	272,309	273,511	1%
Economic Development	96,030	157,260	106,626	191,011	21%
Finance	546,748	620,129	578,587	700,493	13%
Police	7,753,755	8,014,824	8,010,759	8,645,057	8%
Operating Expenditures	11,968,953	12,785,469	12,676,508	13,841,838	8%
Revenues Over/Under Expenditures	3,029,804	1,838,716	2,589,620	1,535,007	-17%
Other Financing Sources/(Uses)	(1,555,116)	(1,562,382)	(3,186,182)	(1,535,007)	-2%
Change in Fund Balance	1,474,688	276,334	(596,562)	0	0%
Ending Fund Balance	6,001,628	6,277,962	5,405,066	5,405,066	

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

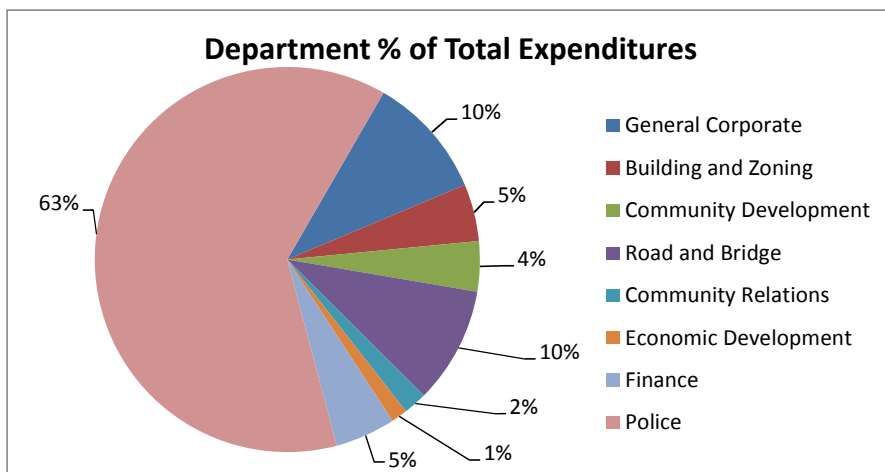
GENERAL FUND REVENUE SUMMARY

REVENUE	FY 11/12 ACTUAL	FY 12/13 BUDGET	FY 12/13 ESTIMATED	FY 13/14 BUDGET	BUDGET PERCENT CHANGE
Property Taxes	1,454,078	1,365,500	1,340,377	1,366,000	0%
Sales Taxes	5,183,713	5,050,000	5,426,000	5,508,000	9%
Sales Tax Rebate	(918,500)	(720,000)	(850,000)	(850,000)	18%
Local Sales Tax	1,774,132	1,735,000	1,854,000	1,836,000	6%
Transition Fees	196,316	185,000	250,000	185,000	0%
Use Tax	442,852	425,000	450,000	491,000	16%
Income Tax	2,460,342	2,400,000	2,732,000	2,896,000	21%
Replacement Tax	9,627	8,100	7,324	6,000	-26%
Telecommunications	1,304,003	1,000,000	940,000	960,000	-4%
Utility Tax	959,959	985,000	912,000	945,000	-4%
Games Tax	2,477	2,400	2,400	2,400	0%
Hotel/Motel Tax	66,030	60,000	60,000	65,000	8%
Total Tax Revenues	<u>12,935,029</u>	<u>12,496,000</u>	<u>13,124,101</u>	<u>13,410,400</u>	<u>7%</u>
Charges for Services	347,647	347,650	339,125	340,200	-2%
Licenses and Permits	610,728	595,000	642,945	549,675	-8%
Grants	83,601	73,000	73,682	75,310	3%
Fines and Forfeitures	458,830	439,550	366,560	366,560	-17%
Franchise Fees	393,830	450,400	455,200	453,400	1%
Donations/Contributions	135,264	113,394	152,611	108,300	-4%
Transfers from Other Funds	0	72,691	72,691	0	100%
Interest	26,879	26,000	23,713	24,000	-8%
Miscellaneous	6,949	10,500	15,500	49,000	367%
TOTAL REVENUES	<u>14,998,757</u>	<u>14,624,185</u>	<u>15,266,128</u>	<u>15,376,845</u>	<u>5%</u>

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

**GENERAL FUND
EXPENDITURE SUMMARY BY DEPARTMENT**

EXPENDITURES	FY 11/12 ACTUAL	FY 12/13 BUDGET	FY 12/13 ESTIMATED	FY 13/14 BUDGET	BUDGET PERCENT CHANGE
General Corporate	1,223,932	1,263,405	1,228,434	1,431,360	13%
Building and Zoning	602,114	633,840	620,567	662,329	4%
Community Development	371,482	405,020	377,585	583,930	44%
Road and Bridge	1,176,378	1,420,545	1,481,641	1,354,147	-5%
Community Relations	198,514	270,446	272,309	273,511	1%
Economic Development	96,030	157,260	106,626	191,011	21%
Finance	546,748	620,129	578,587	700,493	13%
Police	7,753,755	8,014,824	8,010,759	8,645,057	8%
Sub-Total Expenditures	11,968,953	12,785,469	12,676,508	13,841,838	8%
Total Transfers Out	1,555,116	1,562,382	3,186,182	1,535,007	-2%
TOTAL EXPENDITURES	13,524,069	14,347,851	15,862,690	15,376,845	7%



VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

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

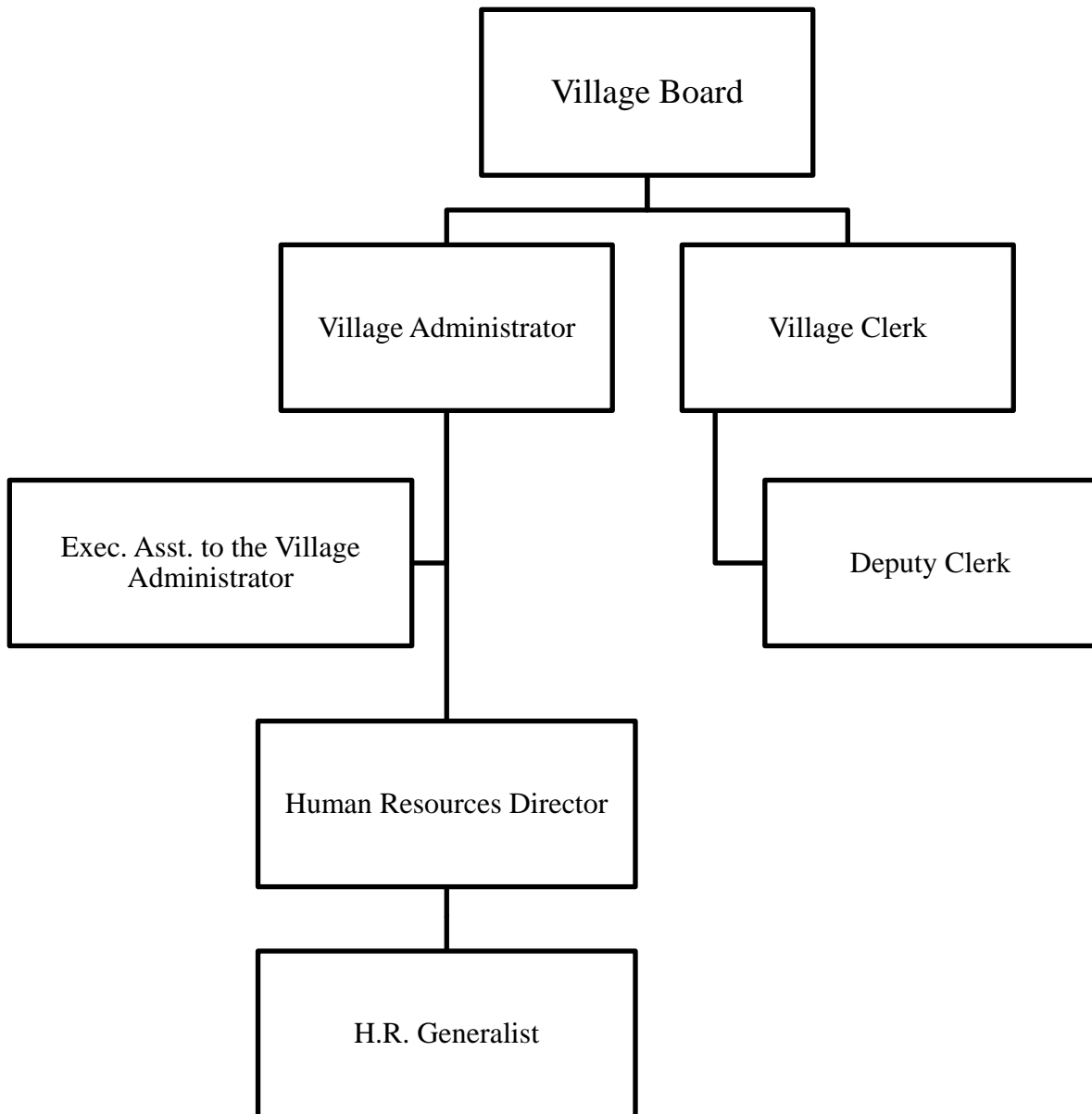
EXPENDITURES	FY 11/12 ACTUAL	FY 12/13 BUDGET	FY 12/13 ESTIMATED	FY 13/14 BUDGET	BUDGET PERCENT CHANGE
Personnel Services					
Salaries Full-Time	5,887,871	6,372,107	6,271,815	6,502,809	2%
Salaries Part-Time	149,044	150,561	134,222	175,898	17%
Overtime	252,273	289,825	287,000	301,110	4%
Stipends	19,493	22,000	18,000	17,000	-23%
Total Personnel Services	6,308,681	6,834,493	6,711,037	6,996,817	2%
Insurance and Benefits	2,924,060	3,109,278	3,023,311	3,275,084	5%
Professional Services	778,901	774,728	734,211	914,197	18%
Contractual Services	1,158,443	1,192,372	1,306,889	1,233,075	3%
Communication	112,192	149,146	139,840	214,449	44%
Professional Development	92,911	97,415	99,045	114,710	18%
Operating Supplies	288,858	316,285	304,075	351,700	11%
Capital Outlay	304,907	311,752	358,100	596,760	91%
Total Operating Expenditures	11,968,953	12,785,469	12,676,508	13,696,792	7%
Transfers	1,555,116	1,562,382	3,186,182	1,535,007	-2%
Contingency				145,046	100%
TOTAL EXPENDITURES	13,524,069	14,347,851	15,862,690	15,376,845	7%

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

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VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

CORPORATE ORGANIZATIONAL CHART



VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

Corporate

The Corporate department is the general administrative hub of the Village. Village Board, Administration and Human Resources expenditures are all found within this department.

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. The FY 2013-14 Budget includes a request for two part-time interns to provide a resource *to all Village Departments*. One intern would be a graduate student utilized to provide management assistance on projects, while the second intern would be a high school intern utilized to supplement our administrative staff with scanning of archived documents and other time consuming tasks that cannot be completed with current personnel.

<u>Corporate</u>	<u>Actual</u> <u>FY 09/10</u>	<u>Actual</u> <u>FY 10/11</u>	<u>Actual</u> <u>FY 11/12</u>	<u>Budget</u> <u>FY 12/13</u>	<u>Projected</u> <u>FY 12/13</u>	<u>Budget</u> <u>FY 13/14</u>
Village Administrator	1.0	1.0	1.0	1.0	1.0	1.0
Executive Assistant to the Village Administrator	1.0	1.0	0.5	0.5	0.5	0.5
Resident Service Manager	1.0	0.0	0.0	0.0	0.0	0.0
Administrative Assistant	1.0	1.0	0.0	0.0	0.0	0.0
Graduate Student Intern	0.0	0.0	0.0	0.0	0.0	0.5
OHS Intern	0.0	0.0	0.0	0.0	0.0	0.5
Human Resources Director	1.0	1.0	1.0	1.0	1.0	1.0
Human Resources Generalist	1.0	1.0	1.0	1.0	1.0	1.0
Village Clerk	1.0	1.0	1.0	1.0	1.0	1.0
Deputy Clerk	1.0	1.0	1.0	1.0	1.0	1.0
Administrative Assistant	1.0	1.0	0.5	0.5	0.5	0.5
Total	9.0	8.0	6.0	6.0	6.0	7.0

Administration

The Village Administrator is responsible for all the day-to-day administrative functions of the Village. The Village Administrator supervises members of the management team and coordinates efforts to implement the policy direction of the Village Board.

The Village Clerk's Office is the official keeper of the records for the Village 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.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

The Human Resource Director is responsible for the personnel management of the Village. The Human Resource Director maintains a centralized personnel program that assists departments with recruiting, risk management, training and supervising the Village workforce while complying with local, state and federal laws. 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 2014 Budget

Total department budget is up 13%. The increase is primarily due to the addition of a contingency account to the department (\$145,046) which would serve to support the entire General Fund as an internal reserve account. If the contingency account was excluded, the department increase would be 1.8% (\$22,909).

- Personnel costs are up 2% (\$10,992) due to the addition of part-time intern positions.
- Insurance/benefits up 9% (\$14,262) primarily due to health and dental insurance increases.
- Professional services are up 3% (\$12,154). Although the increase is small, this category includes the addition of a full year of KAT dial-a-ride service, increases in HR services related to strategic plan goals, and an increase in utility tax rebates.
- Contractual services are down 18% (\$21,974) primarily due to an anticipated reduction in unemployment expenses. A significant increase in the Building Maintenance account offsets some of the reduction due to needed Village Hall maintenance services.
- Communication costs are up 22% (\$3,820) due to increases in phone and ordinance codification expenses.
- Professional development is up 17% (\$4,805) primarily due to added HR training related to strategic plan goals.
- Operating supplies are down 24% (\$1,150) due to reduction of miscellaneous account and elimination of fuel account.
- Contingency added as new account (\$145,046). This account would provide a source of funding eligible for transfer to departments for unanticipated expenses throughout the fiscal year. The contingency account also includes \$28,000 of anticipated recycling revenue to be utilized for eligible projects/purchases. Use of the contingency account for any purpose shall be subject to specific approval of the Village Board.

Challenges/Issues

As with all public and private sector organizations the ability to provide a high level of service with limited resources is an all-encompassing challenge. This is the prime issue Oswego will face in the future. To meet the challenge, the Village is in the process of undertaking a number of initiatives that will address core sustainability:

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

- ❖ How do we serve the public? Staff has been directed to consider alternatives to the current means of providing service to residents. As we continue to grow and our service needs expand, staff has been told that the last option on the table will be the addition of full-time personnel. The more “growth sensitive” departments of Public Works, Police and Community Development will review the alternatives (contracting, service sharing, position restructuring, etc.) as service needs expand beyond our staffing capability or as positions become vacant.
- ❖ How do we effectively serve the public? Recruiting, developing and retaining a stellar team is key to insuring the Village operates in an efficient and effective manner. Human Resources will be undertaking initiatives to focus upon enhanced professional development of existing staff; exploring internal succession planning opportunities; formulating strategies to better align our efforts and values with the strategic plan; and utilizing testing/assessment tools with hiring of key positions.

Another key challenge relates to guiding future development within Oswego. While the recession slowed economic activity within the region, modest growth continued within our community. The strengthening economy will increase development interest in Oswego and create opportunities to further stabilize our tax base. However, post-recession times will be different from the experience of the mid 2000’s. Our challenge will be to determine the opportunities that will exist in an era that has been referred to as *the new normal*. To meet this task the Village will need to undertake several planning related initiatives to realign our vision with the realities of the new normal. The completion of an economic development market study and an update of our comprehensive land use/downtown plan will be necessary to insure we have the tools to pursue growth that will bring value.

Fiscal Year 2012/2013 Accomplishments

The fiscal year was a transitional period that produced a number of new faces within the Corporate Department. Major accomplishments for the fiscal year included the implementation of electrical aggregation and significant power purchase savings for Oswego’s residential customers; award of a new refuse/recycling/landscape waste contract resulting in customer savings; implementation of Kendall Area Transit dial-a-ride transportation services for residents; transition from Pace to Kendall Area Transit bus service for park & ride customers; continued advocacy for Metra and Amtrak Rail expansion to Oswego; streamlining and restructuring of the business registration process; and recruitment and selection of a Village Administrator, Village Clerk and Economic Development Director.

Strategic Plan Objectives - Village Administrator

1. Reference the Strategic Plan as a guide to Oswego’s vision, direction and budgeting. SPO 1.2.1
2. Provide annual or as needed performance reports on fulfillment of the Strategic Plan. SPO 1.2.2
3. Review the Strategic Plan annually and update as appropriate. SPO 1.2.3
4. Ensure that fees imposed by the Village cover actual costs. SPO 1.1.5
5. Ensure any newly elected officials receive orientation on strategic plan. SPO 1.2.4
6. Coordinate and synchronize long-range planning with partner districts. SPO 5.3.3

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

Strategic Plan Objectives - Village Clerk

1. Reference the Strategic Plan as a guide to Oswego's vision, direction and budgeting; including the continued updating and tracking of tasks associated with objectives. SPO 1.2.1
2. Ensure newly elected officials receive orientation of the Strategic Plan and Village Operations; providing orientation packets, updates and the soliciting of feedback. SPO 1.2.4
3. Create a business friendly climate by streamlining review processes and ordinance requirements. SPO 2.1.5
4. Utilize existing green technology, including electronic means of communication whenever possible. SPO 4.2.2
5. Encourage candidate forums in preparation for a higher level of understanding and voter participation. SPO 5.2.3

Strategic Plan Objectives – Human Resources Director

1. Revise employee performance evaluation program to include employee's progress toward strategic plan objectives. SPO 1.2.1
2. Implement voluntary Wellness initiatives to include: a Wellness Opportunities/Resources Assessment; an Employee Wellness interest survey; a Wellness Committee; Wellness mission and goals; a Wellness communication strategy. SPO 1.4.1
3. Conduct a Village wide culture assessment. SPO 1.4.1
4. Perform an employee skills gap analysis. SPO 1.4.2
5. Research a strategic recognition program to identify and develop employee recognition programs that align with strategic objectives and organizational values. SPO 1.4.4
6. Establish a Village-wide Safety Committee. SPO 1.4.4

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

**GENERAL FUND
CORPORATE**

EXPENDITURES	FY 11/12 ACTUAL	*FY 12/13 BUDGET	FY 12/13 ESTIMATED	FY 13/14 BUDGET	BUDGET PERCENT CHANGE
Personnel Services					
Salaries Full-Time	270,728	440,264	400,000	431,056	-2%
Salaries Part-Time	0	0	0	22,200	100%
Salaries, Elected Officials	27,600	27,600	27,600	27,600	0%
Stipends	17,293	19,000	15,000	17,000	-11%
Total Personnel Services	315,621	486,864	442,600	497,856	2%
Insurance and Benefits	114,816	164,146	147,344	178,408	9%
Professional Services	556,403	437,781	457,700	449,935	3%
Contractual Services	170,516	124,974	133,500	103,000	-18%
Communication	20,890	17,000	16,900	20,820	22%
Professional Development	28,636	27,840	27,090	32,645	17%
Operating Supplies	6,545	4,800	3,300	3,650	-24%
Capital Outlay	10,505	0	0	0	0%
Contingency				145,046	100%
TOTAL EXPENDITURES	1,223,932	1,263,405	1,228,434	1,431,360	13%

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

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

GENERAL FUND CORPORATE		Amount	Budget 2013/2014	Actual 2011/2012	Projected 2012/2013	Budget 2012/2013	FY 2014 Budget vs FY 2013	
							<i>Projected</i>	<i>Budget</i>
<u>Personnel Services</u>								
6210	Salaries, Full-Time							
	Administration	198,802						
	Clerks Office	109,235						
	Human Resources	123,019						
	Total Salaries, Full-Time	431,056	270,728	400,000	440,264	31,056	-9,208	
6222	Salaries, Part-Time		22,200	0	0	22,200	22,200	
	Interns							
6245	Salaries, Elected Officials		27,600	27,600	27,600	0	0	
6250	Meeting Stipend- elected officials		17,000	17,293	15,000	19,000	2,000	-2,000
	Total Personnel Services		497,856	315,621	442,600	486,864	55,256	10,992
<u>Insurance and Benefits</u>								
6310	FICA, Village Share		37,014	23,817	33,200	36,328	3,814	686
6315	IMRF, Village Share		52,016	34,191	48,000	49,946	4,016	2,070
6330	Health Insurance		83,645	52,401	61,000	71,783	22,645	11,862
6333	Life Insurance		149	116	144	129	5	20
6335	Dental Insurance		5,584	4,291	5,000	5,960	584	-376
	Total Insurance and Benefits		178,408	114,816	147,344	164,146	31,064	14,262

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

GENERAL FUND CORPORATE		Amount	Budget 2013/2014	Actual 2011/2012	Projected 2012/2013	Budget 2012/2013	FY 2014 Budget vs FY 2013	
							<i>Projected</i>	<i>Budget</i>
<u>Professional Services</u>								
6480	Engineering Service		10,000	124,838	15,000	20,000	-5,000	-10,000
6520	Legal Service Village Corporation Counsel		200,000	195,723	200,000	200,000	0	0
6530	Miscellaneous Professional Service							
	Adjudication Services	3,600						
	Alarm Services - Village Hall	5,000						
	IL Railway - Annual Rent	1,165						
	Miscellaneous Professional Services	1,550						
	Total Miscellaneous Professional Service	<u>11,315</u>	11,315	77,223	35,000	12,600	-23,685	-1,285
6760	Human Resources Professional Services							
	Miscellaneous	600						
	Flex Spending Program	800						
	Employee Assistance Program (EAP)	2,400						
	Wellness Program	1,500						
	Length of Service Awards	1,500						
	Pre-employment Expenditures	3,320						
	Employee Recognition Awards	1,500						
	Total Human Resources Professional Services	<u>11,620</u>	11,620	2,595	7,000	4,900	4,620	6,720
6790	Community Relations Professional Services		1,500	1,039	1,200	1,000	300	500
6791	Senior Center							
	Committee Operations	2,000						
	Village Support for Senior Center	33,000						
	Total Senior Committee	<u>35,000</u>	35,000	35,000	35,000	35,000	0	0

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

GENERAL FUND CORPORATE		Amount	Budget 2013/2014	Actual 2011/2012	Projected 2012/2013	Budget 2012/2013	FY 2014 Budget vs FY 2013	
							<i>Projected</i>	<i>Budget</i>
6794	Citizen Committee for Women		4,500	1,208	6,000	2,000	-1,500	2,500
6796	Utility Tax Rebates		43,000	36,204	39,500	36,000	3,500	7,000
6840	Transit Services							
	Park-N-Ride	88,000						
	Para Transit	45,000						
	Total Transit Services	<u>133,000</u>	133,000	82,573	119,000	126,281	14,000	6,719
	Total Professional Services		449,935	556,403	457,700	437,781	-7,765	12,154
<u>Contractual Services</u>								
6325	Unemployment Insurance		30,000	98,653	60,000	75,000	-30,000	-45,000
6500	General Insurance		18,500	27,628	16,400	15,514	2,100	2,986
6605	Property Tax Rebate Westphal Chevrolet		1,100	1,169	1,100	1,250	0	-150
7310	Maintenance, Building Exterior building, grounds repairs, interior repairs, HVAC services, alarm, sprinkler, pest control, lighting, cleaning supplies, bathroom supplies, parking lot sealcoating and striping, curb & sidewalk repairs		50,000	30,604	54,000	30,000	-4,000	20,000

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

GENERAL FUND CORPORATE		Amount	Budget 2013/2014	Actual 2011/2012	Projected 2012/2013	Budget 2012/2013	FY 2014 Budget vs FY 2013	
							<i>Projected</i>	<i>Budget</i>
7315	Maintenance, Equipment							
	Maint. Contract on Laser Fiche	2,000						
	Maint. Contracts on Office Equipment	1,400						
	Total Maintenance, Equipment	<u>3,400</u>	3,400	12,462	2,000	3,210	1,400	190
	Total Contractual Services		103,000	170,516	133,500	124,974	-30,500	-21,974
<u>Communication</u>								
6505	Codification Expense							
	Sterling Codifiers - Update of Code Books	5,000						
	On-line codification	500						
		<u>5,500</u>	5,500	4,797	2,500	4,600	3,000	900
6550	Printing Expense							
	Multi-Function Copier Lease	3,900						
	Miscellaneous	100						
	Total Printing Expense	<u>4,000</u>	4,000	2,364	3,400	3,500	600	500
6715	Advertising, Bids and Records		1,500	607	1,000	1,500	500	0
	Legally Required Village Postings							
6720	HR Advertising		2,100	1,229	2,000	1,200	100	900
	Advertising for Open Village Positions							
6765	Postage		3,500	3,890	3,000	3,500	500	0
6785	Telephone Expense		4,220	8,003	5,000	2,700	-780	1,520
	Village Hall Telephone Service; Cell Phones							
	Total Communication		20,820	20,890	16,900	17,000	3,920	3,820

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

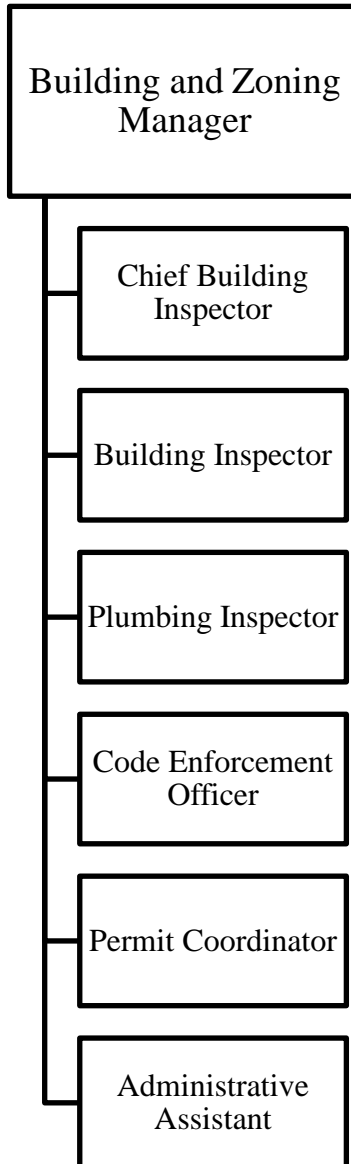
GENERAL FUND CORPORATE		Amount	Budget 2013/2014	Actual 2011/2012	Projected 2012/2013	Budget 2012/2013	FY 2014 Budget vs FY 2013	
							<i>Projected</i>	<i>Budget</i>
<u>Professional Development</u>								
6566	Travel and Training							
	Village Administrator - ICMA, Metro Managers	2,500						
	Village Clerk's Office	2,000						
	Mileage Reimbursements	1,000						
	Village Board IML Conference	3,000						
	Village President	2,000						
	Human Resources Department	5,000						
	Total Travel and Training	<u>15,500</u>	15,500	3,061	10,000	10,750	5,500	4,750
6730	Dues							
	Kendall County Fair	100						
	Illinois Lincoln Highway Coalition	408						
	Fox River ECO	100						
	Metropolitan Mayor's & Managers	1,063						
	International City Managers Association(ICMA)	1,250						
	Illinois City Managers Association (ILCMA)	350						
	HR Dues	800						
	Metro West Council of Governments	10,624						
	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	<u>17,145</u>	17,145	25,575	17,090	17,090	55	55
Total Professional Development			32,645	28,636	27,090	27,840	5,555	4,805

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

GENERAL FUND CORPORATE		Amount	Budget 2013/2014	Actual 2011/2012	Projected 2012/2013	Budget 2012/2013	FY 2014 Budget vs FY 2013	
							<i>Projected</i>	<i>Budget</i>
<u>Operating Supplies</u>								
6720	Books and Publications							
	Administration	500						
	Human Resource Publications	400						
	Total Books and Publications	<u>900</u>	900	720	800	800	100	100
6740	Office Supplies							
	Minute Books	200						
	Village Clerk Filing Supplies	1,000						
	Various Office Supplies	1,500						
	Total Office Supplies	<u>2,700</u>	2,700	3,142	2,500	3,100	200	-400
6806	Miscellaneous		50	13,188		900	50	-850
	Total Operating Supplies		3,650	17,050	3,300	4,800	350	-1,150
5025	Contingency		145,046				145,046	145,046
	Village Board approval required for use of funds							
TOTAL CORPORATE			1,431,360	1,223,932	1,228,434	1,263,405	202,926	167,955

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

BUILDING AND ZONING ORGANIZATIONAL CHART



Building and Zoning

The function of the Building and Zoning Department is to foster healthy living conditions, to ensure building code compliance and to preserve the Village's existing housing/commercial stock through the administration and implementation of all adopted Village ordinances.

The Building and 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 2013/2014

<u>Building & Zoning</u>	Actual	Actual	Actual	Budget	Projected	Budget
	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 12/13	FY 13/14
Building & Zoning Manager	1.0	1.0	1.0	1.0	1.0	1.0
Chief Building Inspector	1.0	1.0	1.0	1.0	1.0	1.0
Building Inspector	1.0	1.0	1.0	1.0	1.0	1.0
Plumbing Inspector	1.0	1.0	1.0	1.0	1.0	1.0
Code Enforcement Officer	1.0	1.0	1.0	1.0	1.0	1.0
Code Enforcement Summer Intern	0.0	0.0	0.3	0.3	0.3	0.3
Permit Coordinator	1.0	1.0	1.0	1.0	1.0	1.0
Project Coordinator	1.0	0.0	0.0	0.0	0.0	0.0
Administrative Assistant	0.0	0.0	1.0	1.0	1.0	1.0
Total	7.0	6.0	7.3	7.3	7.3	7.3

The purpose of the Inspection Services operation of the department is to secure the expressed intent of the building code and to ensure public health and safety insofar as they are affected by building construction. This is achieved by completing “plan reviews” (plans and specifications conform to the requirements of the building code) and “field inspections” (construction conforms to the plans and specifications).

The Code Compliance Division is responsible for ensuring compliance with 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 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 2014 Budget

Total department budget is up 4%

- Personnel costs increased a total of 1% (\$3,449)
- Insurance/benefits have decreased 4% (\$6,624) due to health insurance coverage changes by employees
- Professional services costs have no change in the budget
- Contractual services has increased 34% (\$ 5,924) due to liability insurance premium increases
- Communication costs are up 1% (\$40) due to increased printing costs and telephone expense line item increases
- Professional development costs remain the same as the prior fiscal year

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

- Operating supplies have increased 8% (\$700) due to the planned purchase of ergonomic items for employees resulting from the loss control walk through
- Capital Outlay has increased 100% (\$25,000) for the replacement of a department vehicle

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. As future growth occurs, staffing levels may need to be reviewed 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 for the potential number of employees hired and the operating costs which may be incurred. Building fees will need to be reviewed to determine whether they are sufficient to support the entire departments' services. An overall fee review/analysis would benefit the department cost structure and assure costs are covered and costs related to fees charged to residents and contractors are fair and competitive.

Annual Status of Strategic Planning/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. (*Strategic Plan Objective #2.1.5*)
 - a. Continue to improve customer service through education and policy changes-*continuing*.
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. (*Strategic Plan Objective #2.1.5*)
 - a. *Change of occupancy permits are turned around within the department within 24-48 hours, depending on the scope of work required to bring a commercial space to meet current codes, in particular, life safety concerns.*
 - b. *Inspectors will conduct a no charge walk through with perspective new owners/tenants when requested. This assists the new owner/tenant to better understand what work may be required to allow a certificate of occupancy to be issued.*
3. Continue education through seminars and ICC certification testing.
Inspector:
National Electrical Code-Photovoltaic-NFPA Underwriter Labs
Accessibility Code Enforcement Training-State of Illinois
2012 IBC Significant Changes-International Code Council
Electrical and Arc Flash Safety Training-OHSA
CPR Training-OFPD

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

Chief Building Inspector:

National Electrical Code-Photovoltaic-NFPA Underwriter Labs
Accessibility Code Enforcement Training-State of Illinois
Electrical and Arc Flash Safety Training-OHSA
2012 Illinois Energy Code Training
HVAC Load Calculations-Energy Code Compliance

Code Enforcement Officer:

CPR Training-OFPD
2012 IBC Significant Changes-ICC
Swimming Pool Bonding and Pool Code Requirements-B & F Technical Codes
Services

Plumbing Inspector:

CPR Training-OFPD
2012 Update on Decks-Simpson Company
2013 Continuing Educations for Plumbing-State of Illinois
2013 Continuing Education for Water Wells and RPZ's-State of Illinois
2012 Illinois Energy Code Training-Building & Fire Code Academy
2012 Updates on International Building Codes and International Residential
Code- Building & Fire Code Academy
2011 Electrical Code Training- Building & Fire Code Academy

4. Participate in International Code Council (ICC) Safety Awareness Week.
Not completed.
5. Establish a quarterly job share experience program for Permit Coordinators and
Field Inspectors.
Plan for spring '13.
6. Enhance Building & Zoning information on the website as necessary.
New Village website has enhanced features for Building & Zoning.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

YEARLY PERMIT COUNT
Permits issued/ % change from previous year

Permit Type	2010	2011	% +/-	2012	% +/-	2012 % of Total Permits
Single Family Residence	83	88	6%	112	27%	10%
Accessory Structure	422	387	-8%	392	1%	34%
Addition-Attached	7	11	57%	6	-45%	1%
Remodeling	48	45	-6%	40	-11%	3%
Industrial Building	0	0	0%	0	0%	0%
Commercial Building	4	4	0%	3	-25%	0%
Ind/Comm Build out- Remodel	28	31	11%	28	-10%	2%
Roofing & Siding	253	233	-8%	212	-9%	18%
Demolition	6	5	-17%	2	-60%	0%
Other	118	165	40%	171	4%	15%
Attached Single Family	16	24	50%	0	-100%	0%
Signs	55	63	15%	61	-3%	5%
Temporary Pool	2	1	-50%	1	0%	0%
Fire Protection	2	4	100%	6	50%	1%
Irrigation System	21	7	-67%	25	257%	2%
Project Completion	0	9	100%	4	-56%	0%
Change of Occupancy Permit	25	38	52%	28	-26%	2%
Total	1,159	1,193	3%	1,161	-3%	100%

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

**GENERAL FUND
BUILDING AND ZONING**

EXPENDITURES	FY 11/12 ACTUAL	FY 12/13 BUDGET	FY 12/13 ESTIMATED	FY 13/14 BUDGET	BUDGET PERCENT CHANGE
Personnel Services					
Salaries Full-Time	394,346	407,968	401,215	411,323	1%
Salaries Part-Time	3,595	3,744	3,822	3,838	3%
Overtime	0	0	0	0	0%
Total Personnel Services	397,941	411,712	405,037	415,161	1%
Insurance & Benefits	165,459	179,354	165,395	172,730	-4%
Professional Services	4,825	4,000	4,200	4,000	0%
Contractual Services	17,648	17,514	18,400	23,438	34%
Communication	6,538	7,360	9,010	7,400	1%
Professional Development	1,857	5,500	5,800	5,500	0%
Operating Supplies	7,846	8,400	12,725	9,100	8%
Capital Outlay	0	0	0	25,000	100%
TOTAL EXPENDITURES	602,114	633,840	620,567	662,329	4%

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

GENERAL FUND BUILDING AND ZONING		Amount	Budget 2013/2014	Actual 2011/2012	Projected 2012/2013	Budget 2012/2013	FY 2014 Budget vs FY 2013	
							Projected	Budget
<u>Personnel Services</u>								
6210	Salaries, Full-Time		411,323	394,346	401,215	407,968	10,108	3,355
6222	Salaries, Part-Time		3,838	3,595	3,822	3,744	16	94
Total Personnel Services			415,161	397,941	405,037	411,712	10,124	3,449
<u>Insurance and Benefits</u>								
6310	FICA, Village Share		31,442	29,366	30,500	30,434	942	1,008
6315	IMRF, Village Share		47,203	43,124	45,600	46,073	1,603	1,130
6330	Health Insurance		87,776	85,648	82,500	95,266	5,276	-7,490
6333	Life Insurance		174	172	170	152	4	22
6335	Dental Insurance		6,135	7,149	6,625	7,429	-490	-1,294
Total Insurance and Benefits			172,730	165,459	165,395	179,354	7,335	-6,624
<u>Professional Services</u>								
6530	Miscellaneous Professional Service Elevator Inspections		4,000	4,825	4,200	4,000	-200	0
Total Professional Services			4,000	4,825	4,200	4,000	-200	0
<u>Contractual Services</u>								
6500	General Insurance		21,438	16,048	16,400	15,514	5,038	5,924

VILLAGE OF OSWEGO
 ANNUAL BUDGET
 FISCAL YEAR 2013/2014

GENERAL FUND BUILDING AND ZONING		Amount	Budget	Actual	Projected	Budget	FY 2014 Budget	
			2013/2014	2011/2012	2012/2013	2012/2013	vs FY 2013	
							Projected	Budget
7315	Maintenance, Equipment Office equipment upkeep and maintenance		500	474	500	500	0	0
7325	Maintenance, Vehicles Maintenance on Building and Zoning vehicle fleet		1,500	1,126	1,500	1,500	0	0
Total Contractual Services			23,438	17,648	18,400	17,514	5,038	5,924
<u>Communication</u>								
6550	Printing Expense							
	Multi-Function Copier Lease	1,500						
	Miscellaneous	200						
	Total Printing Expense		1,700	1,219	2,210	1,500	-510	200
6715	Advertising, Bids and Records		200	36	800	200	-600	0
6765	Postage		2,000	1,771	1,500	2,000	500	0
6785	Telephone Expense		3,500	3,512	4,500	3,660	-1,000	-160
	Cell Phone and landline telephone costs							
Total Communication			7,400	6,538	9,010	7,360	-1,610	40

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

GENERAL FUND BUILDING AND ZONING		Amount	Budget 2013/2014	Actual 2011/2012	Projected 2012/2013	Budget 2012/2013	FY 2014 Budget vs FY 2013	
							Projected	Budget
<u>Professional Development</u>								
6566	Travel and Training ICC and NFPA sponsored certifications/seminars for inspectors, computer, organizational and customer service seminars for office staff		5,000	1,707	5,000	5,000	0	0
6730	Dues National Fire Protection Association(NFPA) International Code Council(ICC)		500	150	800	500	-300	0
Total Professional Development			5,500	1,857	5,800	5,500	-300	0
<u>Operating Supplies</u>								
6720	Books and Publications 2009 International Building Code 2002 National Fire Code ASTM Standards		800	77	2,520	800	-1,720	0
6735	Gasoline Fuel for five (5) Village owned vehicles		5,000	5,965	7,000	5,000	-2,000	0
6740	Office Supplies		2,000	1,464	2,500	2,000	-500	0

VILLAGE OF OSWEGO
 ANNUAL BUDGET
 FISCAL YEAR 2013/2014

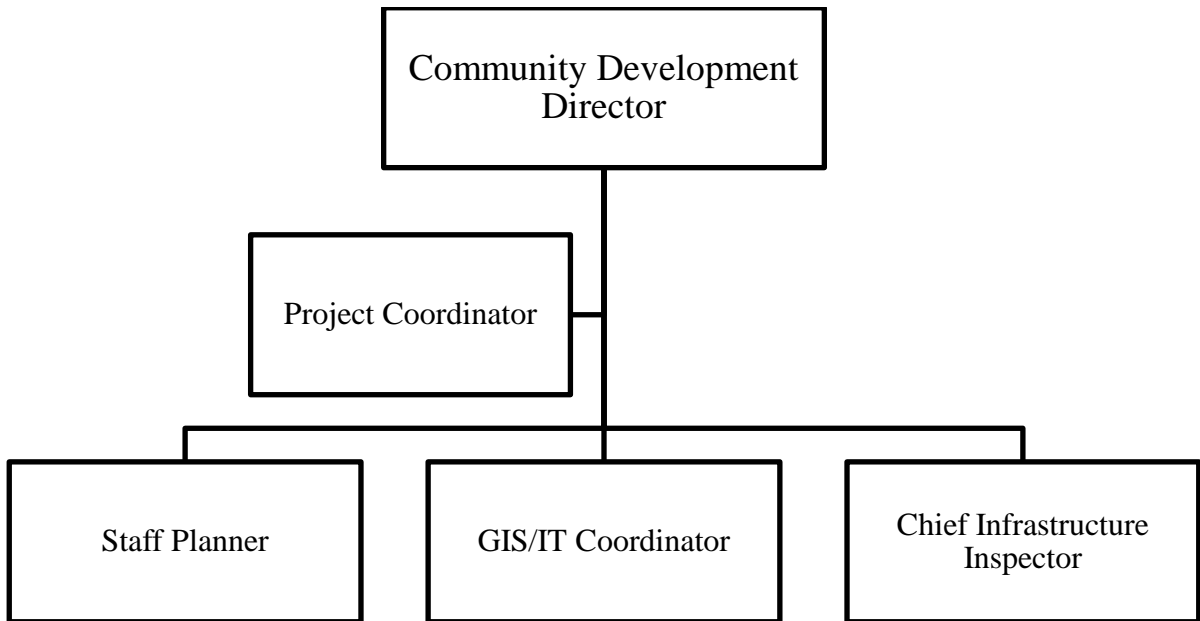
GENERAL FUND BUILDING AND ZONING		Amount	Budget 2013/2014	Actual 2011/2012	Projected 2012/2013	Budget 2012/2013	FY 2014 Budget vs FY 2013	
							Projected	Budget
6806	Miscellaneous		700	0	0	0	700	700
6825	Uniform Allowance		600	340	705	600	-105	0
Total Operating Supplies			9,100	7,846	12,725	8,400	-3,625	700
<u>Capital Outlay</u>								
7899	Vehicle Purchase Replace pick up truck		25,000	0	0	0	25,000	25,000
Total Capital Outlay			25,000	0	0	0	25,000	25,000
TOTAL BUILDING AND ZONING			662,329	602,114	620,567	633,840	41,762	28,489

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

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VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

COMMUNITY DEVELOPMENT ORGANIZATIONAL CHART



VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

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, 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, a staff Planner position was eliminated because of budget constraints experienced by the Village. In the last budget year, the Chief Infrastructure Inspector position was transferred from the Public Works Department to the Community Development Department to reflect the duties of that position with the responsible department.

<u>Community Development</u>	Actual FY 09/10	Actual FY 10/11	Actual FY 11/12	Budget FY 12/13	Projected FY 12/13	Budget FY 13/14
Community Development Director	1.00	1.00	1.00	1.00	1.00	1.00
Project Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Staff Planner	2.00	1.00	1.00	1.00	1.00	1.00
Inspector Superintendent	0.00	0.00	0.00	0.00	1.00	1.00
Mapping Tech/Technology	1.00	1.00	1.00	1.00	1.00	1.00
Total	5.00	4.00	4.00	4.00	5.00	5.00

Fiscal Year 2014 Budget

Total department budget is up 44% (\$178,910)

- Personnel Services are up 25% (\$65,604) mainly due to the transfer of the Chief Infrastructure Inspector position to the Community Development Department.
- Insurance/benefits are up 19% (\$18,827) due to payroll taxes and health insurance increases.
- Professional services are up 656% (\$53,450) due to additional funds for engineering services and \$50,000 for a proposed update to the Village's Comprehensive Plan.
- Contractual services are up 17% (\$1,907) due to an increase in the general insurance category
- Communication is down 18% (\$1,958) due to reductions in estimated printing expenses.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

- Operating supplies has increased 108% (\$4,980) to accommodate supplies for field inspections that were previously accounted for in the water and sewer/road and bridge budgets.
- Capital outlay has increased 926% (\$36,100) due to the acquisition of a new truck for the Chief Infrastructure Inspector.

Challenges/Issues

The Village's Strategic Plan adopted in 2012 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 have or may require efforts 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 over financial expenditures, 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 continue to participate in the Strategic Plan efforts using existing resources with minimal assistance of additional staff and without assistance of consultants.

Strategic Planning Objectives

Strategies from the adopted Village of Oswego Strategic Plan:

1. Focus on strategies that increase assessed value. SPO 1.1.4
A database of existing residential developments identifying buildable lots has been created. In the 2013/2014 budget year, staff will review the improvements necessary to complete unfinished residential developments and talk with the building community through surveys, meetings, and open forums to discuss issues they may be facing.
2. Utilize a Downtown Plan to promote and maintain historical integrity and small town character while preserving development potential. SPO 2.2.3
The Village has qualified as a Certified Local Government through the Illinois Historic Preservation Agency. In the 2013/2014 budget year, staff will create a matrix of implementation strategies for the Downtown Plan and review the strategies with the Village Board to determine if they are still valid.
3. Reach out and assist developers to encourage completion of existing projects and take advantage of available opportunities. SPO 2.3.1
A database of existing residential developments identifying buildable lots has been created. In the 2013/2014 budget year, staff will review the improvements necessary to complete unfinished residential developments and talk with the building community through surveys, meetings, and open forums to discuss issues they may be facing.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

4. Provide a mix of housing for current and prospective residents for all stages of life. SPO 2.3.2
In the 2013/2014 budget year, staff will review the comprehensive plan to analyze the types of housing proposed in the document and to review if a segment of the community is underserved.
5. Review & keep the Village of Oswego Comprehensive Plan current. SPO 2.3.3
An update to the Comprehensive Plan is identified in the 2013/2014 budget. This project would extend into the 2014/2015 budget.
6. Investigate the feasibility of recreational facilities or multi-use gathering places that can cater to a wide range of interests. SPO 3.1.3
No work on this objective is anticipated in the 2013/2014 budget year.
7. Expand walking and bike trails as a means to attain more open space. SPO 4.1.1
No work on this objective is anticipated in the 2013/2014 budget year.
8. Review ordinances and create eco-friendly policy with standards/guidelines for new developments. SPO 4.1.2
It is anticipated the ECO Commission will present their climate change plan to the Village within the budget year. Additional work to review the clean air counts and cool cities programs may begin based upon funding of intern staff in the Corporate budget account.
9. Educate citizens and businesses on best practices. SPO 4.1.4
No work on this objective is anticipated in the 2013/2014 budget year.
10. Promote recycling, waste reduction and water conservation. SPO 4.1.5
Staff will continue to work with Watersense to develop a brochure to identify ways to conserve water in the budget year.
11. Ease traffic flow in major corridors through implementation of the Transportation Plan. SPO 6.1.2
Staff anticipates the establishment of a toolkit of traffic calming devices and a review of the criteria for implementation of a traffic calming device in the budget year.
12. Analyze current and projected parking needs, and phase facilities in as required by new development. SPO 6.3.2
No work on this objective is anticipated in the 2013/2014 budget year

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

Fiscal Year 2012/2013 Update

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 updates the existing/pending development map and the 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 three amendments to the Village Code in 2012. These changes included changing the types of uses permitted and special uses in zoning districts, and an update to the Sign Ordinance.
4. Update and maintain a GIS mapping system for the Village.
This is an ongoing objective as the development of the community continues. Structures and improvements have been identified through GPS equipment and added to the GIS database, in particular street lights, hydrants, water connections, and storm sewer structures.
5. Prepare advisory reports, analyses, and recommendations to the Village Board, Plan Commission and Zoning Board of Appeals.
Staff prepared reports, analysis, and recommendations to each of these Commissions and Boards.
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 Village Board, Plan Commission, 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. Staff also prepares and maintains maps for Public Works, Police, Economic Development, other governmental agencies and Village Departments as needed.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

8. Inspect public improvements to insure they meet the requirements of approved engineering plans.
Staff inspects all public improvements; residential, commercial, industrial, and institutional, to insure they are installed properly and to the specifications of the approved engineering plans.
9. Provide assistance in maintaining the Village's IT system.
Staff worked with staff members and the Village's IT consultant to provide assistance with the Village's computer systems and to take corrective actions with issues that could be addressed by staff.

Fiscal Year 2013/2014 Objectives
General Departmental Objectives

1. Manage the development review process in a manner consistent with Village policies and good planning practices.
2. Maintain the existing/pending residential, commercial, and manufacturing development map.
3. Continue the process amending the Zoning Ordinance.
4. Update and maintain the GIS mapping system for the Village.
5. Prepare advisory reports, analyses, and recommendations to the Village Board, Plan Commission, and Zoning Board of Appeals.
6. Provide staff services to various Boards, Commissions, and Committees as needed.
7. Maintain and update various maps including the Zoning Map and Street Map.
8. Inspect public improvements to insure they meet the requirements of approved engineering plans.
9. Provide assistance in maintaining the Village's IT system.

Performance Measures						
Requests Submitted	2007	2008	2009	2010	2011	2012
Annexation	6	5	1	0	0	2
Annexation Agreement	6	0	1	0	0	2
Rezoning: Residential	4	6	1	0	0	0
Rezoning: Commercial	5	3	2	3	1	2
Rezoning: Manufacturing	0	3	0	0	0	0
Concept Plan: Residential	3	3	0	0	0	0

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

Requests Submitted	2007	2008	2009	2010	2011	2012
Concept Plan: Commercial	1	4	1	0	0	0
Concept Plan: Manufacturing	0	0	0	0	0	0
PUD Agreement: Residential	3	0	0	1	0	0
PUD Agreement: Commercial	3	0	0	1	0	1
PUD Agreement: Manufacturing	0	0	0	0	0	0
Preliminary PUD: Residential	2	4	0	1	0	0
Preliminary PUD: Commercial	5	1	2	1	1	1
Preliminary PUD: Manufacturing	0	1	0	0	0	0
Preliminary Plat: Residential	0	3	2	1	0	0
Preliminary Plat: Commercial	1	1	2	1	0	1
Preliminary Plat: Manufacturing	0	1	0	0	0	0
Final PUD: Residential	1	3	1	2	0	0
Final PUD: Commercial	28	6	5	0	3	3
Final PUD: Manufacturing	1	5	0	0	0	0
Amendment to Final PUD	0	12	17	17	11	6
Final Plat: Residential	0	3	1	3	0	0
Final Plat: Commercial	9	5	2	0	2	3
Final Plat: Manufacturing	0	5	0	0	0	0
Special Use Permit: Residential	0	2	0	0	0	0
Special Use Permit: Commercial	8	2	0	5	1	1
Special Use Permit: Manufacturing	0	4	1	4	2	7
Site Plan: Staff Review Only	0	0	0	0	0	0
Site Plan:	3	0	1	0	1	0
Variances: Residential	5	0	4	4	2	4
Variances: Non-Residential	3	1	2	1	0	4
Zoning Ordinance Text Amendments	5	0	7	4	4	3
County Jurisdictional Review	3	4	4	3	0	0
Total Year-End Requested Actions	105	87	57	52	28	40
Projects Processed	2007	2008	2009	2010	2011	2012
Plan Commission	56	33	27	19	16	19
Zoning Board of Appeals	8	2	5	7	3	6
Total Year-End Projects Processed	64	35	32	26	19	25
LENGTH OF REVIEW PROCESS						
	2007	2008	2009	2010	2011	2012
Average number of days between application submittal and Plan	22 days	30 days	26 days	59 days	22 days	23 days
Days between application and Village Board decision	87 days	69 days	35 days	72 days	67 days	48 days

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

**GENERAL FUND
COMMUNITY DEVELOPMENT**

EXPENDITURES	FY 11/12 ACTUAL	FY 12/13 BUDGET	FY 12/13 ESTIMATED	FY 13/14 BUDGET	BUDGET PERCENT CHANGE
Personnel Services					
Salaries Full-Time	246,563	261,063	248,000	326,667	25%
Salaries Part-Time	0	0	0	0	0%
Total Personnel Services	246,563	261,063	248,000	326,667	25%
Insurance & Benefits	98,360	101,314	91,982	120,141	19%
Professional Services	5,767	8,150	9,500	61,600	656%
Contractual Services	11,502	11,168	12,003	13,075	17%
Communication	5,094	10,700	6,100	8,742	-18%
Professional Development	2,994	4,100	4,500	4,100	0%
Operating Supplies	1,202	4,625	1,500	9,605	108%
Capital Outlay	0	3,900	4,000	40,000	926%
TOTAL EXPENDITURES	371,482	405,020	377,585	583,930	44%

VILLAGE OF OSWEGO
 ANNUAL BUDGET
 FISCAL YEAR 2013/2014

GENERAL FUND COMMUNITY DEVELOPMENT		Amount	Budget	Actual	Projected	Budget	FY 2014 Budget	
			2013/2014	2011/2012	2012/2013	2012/2013	vs FY 2013	
							<i>Projected</i>	<i>Budget</i>
<u>Personnel Services</u>								
6210	Salaries, Full-Time	326,667	246,563	248,000	261,063	78,667	65,604	
	Total Personnel Services	326,667	246,563	248,000	261,063	78,667	65,604	
<u>Insurance and Benefits</u>								
6310	FICA, Village Share	24,478	18,192	18,500	19,346	5,978	5,132	
6315	IMRF, Village Share	37,488	26,973	28,500	29,483	8,988	8,005	
6330	Health Insurance	55,016	49,939	42,321	49,464	12,695	5,552	
6333	Life Insurance	124	98	93	87	31	37	
6335	Dental Insurance	3,035	3,158	2,568	2,934	467	101	
	Total Insurance and Benefits	120,141	98,360	91,982	101,314	28,159	18,827	
<u>Professional Services</u>								
6480	Engineering Services	4,000	0	4,000	0	0	4,000	
6530	Miscellaneous Professional Service Comprehensive Plan update	50,000	0	0	0	50,000	50,000	
6760	Plan Commission Meeting stipends	2,000	1,625	1,500	3,150	500	-1,150	

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

GENERAL FUND COMMUNITY DEVELOPMENT		Budget 2013/2014	Actual 2011/2012	Projected 2012/2013	Budget 2012/2013	FY 2014 Budget vs FY 2013	
Amount						Projected	Budget
6792	Environmentally Conscious Oswegoans(ECO) Committee Promotes ecologically friendly practices within the Village	3,000	2,654	2,500	3,000	500	0
6830	Zoning Board of Appeals Meeting stipends	1,000	300	1,000	1,000	0	0
6835	Historic Preservation Committee Promotes the retainage of the historic features of the Village	1,600	1,188	500	1,000	1,100	600
Total Professional Services		61,600	5,767	9,500	8,150	52,100	53,450
<u>Contractual Services</u>							
6500	General Insurance	12,250	10,696	11,000	10,343	1,250	1,907
7315	Maintenance, Equipment Service work for the plotter	500	505	700	500	-200	0
7830	Mapping Expense Sidwell Aerial Maps	325	301	303	325	22	0
Total Contractual Services		13,075	11,502	12,003	11,168	1,072	1,907

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

GENERAL FUND COMMUNITY DEVELOPMENT		Amount	Budget 2013/2014	Actual 2011/2012	Projected 2012/2013	Budget 2012/2013	FY 2014 Budget vs FY 2013	
							<i>Projected</i>	<i>Budget</i>
<u>Communication</u>								
6550	Printing Expense							
	Multi-Function Copier Lease	1,700						
	Comprehensive Plan	1,000						
	Miscellaneous	500						
	Total Printing Expense	3,200	3,200	987	1,700	6,700	1,500	-3,500
6715	Advertising, Bids and Records		500	355	350	400	150	100
	Posting of legal notices, requests for proposals, etc.							
6765	Postage		1,000	398	750	1,000	250	0
6785	Telephone Expense		4,042	3,354	3,300	2,600	742	1,442
	Telephone service and cell phone service							
	Total Communication		8,742	5,094	6,100	10,700	2,642	-1,958

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

GENERAL FUND		Amount	Budget 2013/2014	Actual 2011/2012	Projected 2012/2013	Budget 2012/2013	FY 2014 Budget vs FY 2013	
COMMUNITY DEVELOPMENT							Projected	Budget
<u>Professional Development</u>								
6566	Travel and Training ICSC Conference Monthly planning meetings, zoning and land use related seminars/conferences, GIS/Computer training, organizational, customer service and self- improvement related seminars/training, AICP study and test preparation fee		3,000	2,175	3,500	3,000	-500	0
6730	Dues American Planning Association(APA) American Institute of Certified Planners(AICP) Ill. Geographic Information System Association (ILGIS)		1,100	819	1,000	1,100	100	0
Total Professional Development			4,100	2,994	4,500	4,100	-400	0
<u>Operating Supplies</u>								
6740	Office Supplies Various file folders, stationary, paper, pens Supplies for inspections of public improvements	2,500 5,000	7,500	1,202	1,500	4,500	6,000	3,000
6806	Miscellaneous Desk chairs and ergonomic items		2,105	0	0	125	2,105	1,980
Total Operating Supplies			9,605	1,202	1,500	4,625	8,105	4,980

VILLAGE OF OSWEGO
 ANNUAL BUDGET
 FISCAL YEAR 2013/2014

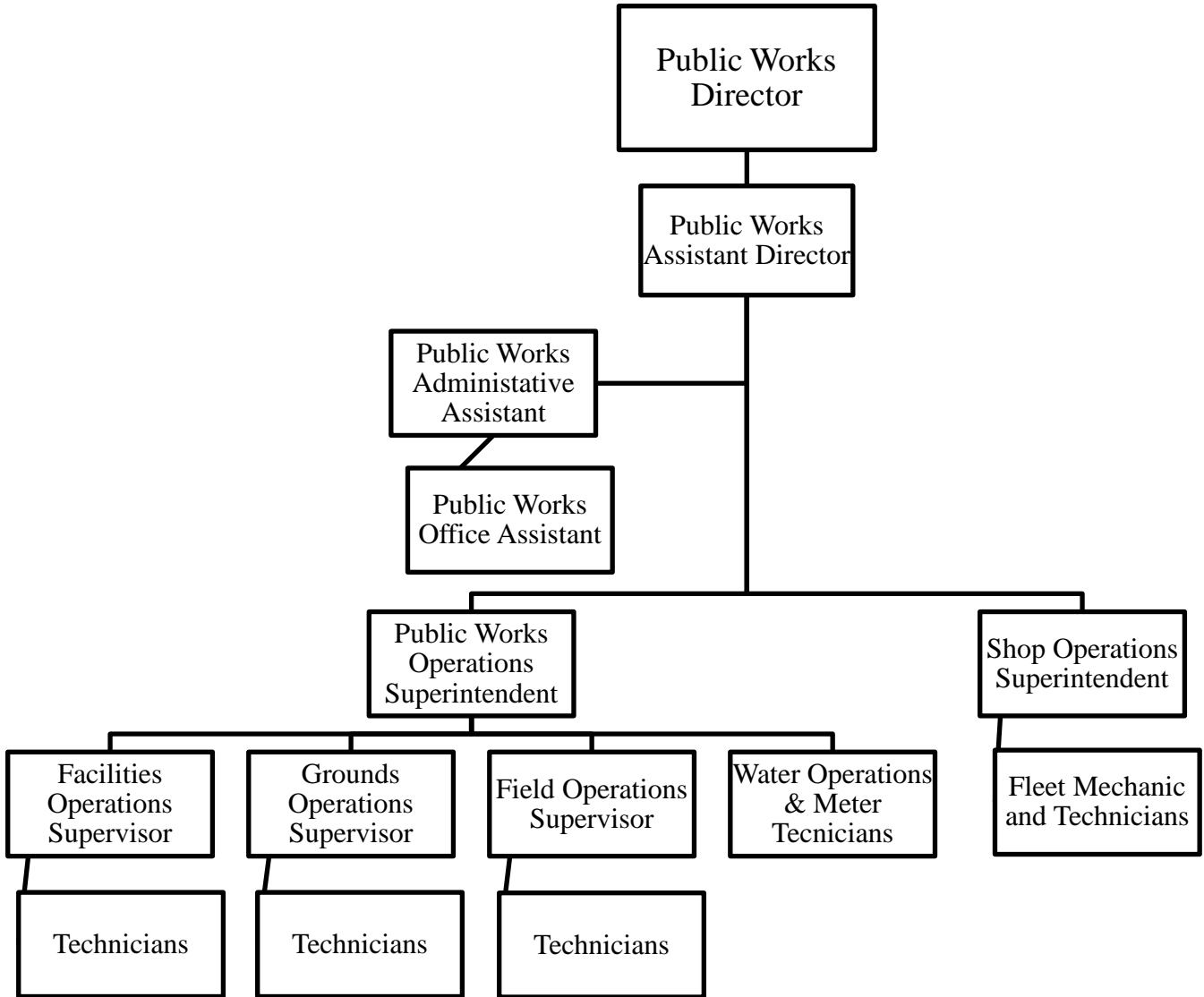
GENERAL FUND COMMUNITY DEVELOPMENT		Amount	Budget	Actual	Projected	Budget	FY 2014 Budget	
			2013/2014	2011/2012	2012/2013	2012/2013	vs FY 2013	
							<i>Projected</i>	<i>Budget</i>
<u>Capital Outlays</u>								
7821	Mapping System		0		4,000	3,900	-4,000	-3,900
7899	Vehicle Purchase Replace pick up truck		40,000	0	0	0	40,000	40,000
Total Capital Outlays			40,000	0	4,000	3,900	36,000	36,100
TOTAL COMMUNITY DEVELOPMENT			583,930	371,482	377,585	405,020	206,345	178,910

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

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VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

PUBLIC WORKS ORGANIZATIONAL CHART



VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

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, the annual leaf removal program, mowing of all Village owned properties and Right of Ways, and the annual bridge inspections and maintenance.

The Public Works employees are utilized for completing all the services within the Road and Bridge department. The Village has 4 certified arborists who manage all the tree removal and tree maintenance. Staffing levels have been reduced to 19 full-time and one part time employee due to employees leaving the Village and the positions not being authorized for replacement.

<u>Public Works Department</u>	Actual	Actual	Actual	Budget	Projected	Budget
	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 12/13	FY 13/14
Public Works Director	1.0	1.0	1.0	1.0	1.0	1.0
Public Works Assistant Director	1.0	1.0	1.0	1.0	1.0	1.0
Administrative Assistant	1.5	1.5	1.5	1.5	1.5	1.5
Inspector Superintendent	1.0	1.0	1.0	1.0	0.0	0.0
Operations Superintendent	3.0	3.0	3.0	3.0	2.0	2.0
Operations Supervisor	3.0	3.0	3.0	3.0	3.0	3.0
Technicians I	8.0	8.0	8.0	10.0	6.0	6.0
Technicians II	5.0	5.0	5.0	3.0	5.0	5.0
Total	23.5	23.5	23.5	23.5	19.5	19.5

Fiscal Year 2014 Budget

Total department budget has decreased 5%

- Personnel services has decreased 8% (\$30,824) due to the reduction in staffing
- Insurance/benefits has decreased 6% (\$8,811) because of employer payroll tax and insurance coverage reductions from the reduced staffing
- Professional services has decreased 43% or \$15,000 due to the reduction in the engineering services line item
- Contractual services has increased 3% (\$15,587) due to line item increases offset by decreases to many line items. Rental expense increase of \$6,000, Tree removal increase of \$78,000, Maintenance-street lights increase of \$20,000, Maintenance street signs increase of \$5,000 and Maintenance traffic signals increase of \$5,000. Mosquito control decrease of \$5,000, Snow removal decrease of \$81,000, Leaf removal decrease of \$4,000 and Street lighting expense decrease of \$10,000
- Communication has increased 200% (\$16,400) due to inclusion of Mobile radio replacement at a cost of \$17,800
- Professional development has increased 246% (\$3,200) for training programs for staff
- Operating supplies is up 17% (\$21,420) because of an increase of \$20,000 for tree purchases

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

- Capital outlay has decreased 43% (\$68,370) as vehicle purchases of \$65,000 are lower than the vehicle purchase of \$140,000 in the FY 13 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 third 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.

Strategic Planning Objectives

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

Status of Strategic Planning/Department Objectives

1. Public Works will work to develop and implement a set of core values.
This is ongoing and will continue in 2013/2014.
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 2013/2014.
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 2013/2014.
4. Continue the installation of the new sidewalks with the replacement program
The 2012 program was completed
5. Complete M.F.T overlay program.
The 2012 program was completed
6. Paint fence at Public Works storage area.
This was not completed due to lack of staff. Scheduled to be done in 2013
7. Continue to monitor and address EAB tree issues.
Confirmed EAB trees continue to be removed and replacement trees were planted in 2012. This program will continue in 2013
8. Replace downtown paver crosswalks.
This was not completed due to lack of funding
9. Repair of retaining wall at corner of Washington & Madison.
Wall was repaired by contractor in early fall
10. Continue to upgrade street lights to LED
This program started in 2012 and will continue in 2013 as funding allows
11. Complete repairs to Public Works parking lot
This was not completed due to lack of funding but is included in 2013budget
12. Coordinate Cul-de-sac snow removal with contractor
13. Continue to replace street signage and traffic control signage as needed
14. Complete Village Hall landscaping and planning beds

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

Public Works 2012 Quantities of Completed Tasks

<u>Street Lights/Traffic Signals</u>	Fiscal Year 2009/2010	Fiscal Year 2010/2011	Fiscal Year 2011/2012	Fiscal Year 2012/2013
Street Light Lamps	186	330	463	396
Light Heads	7	23	39	36 LED
Photo Cells	73	38	45	38
Ballast Kits	48	16	14	1
Fuses	9	5	25	8
Fuse Holders			3	4
New Poles Installed (Concrete)	4	4	6	0
Lens Covers	5	4	5	3
2010 Work Orders Generated	NA	413	483	478
<u>Parkway Tree Maintenance</u>				
Tree replacement				
EAB		0	226	735
Other	47	2	76	119
Tree removals				
EAB		30	226	834
Storm damage/other	73	77	86	112
Trees pruned	268	767	580	1284
Stumps removed	15	97	283	366
Wood Chips Produced (yds)	1100	2660	1940	3000
<u>2012 J.U.L.I.E. Locate Tickets</u>				
January	83	98	79	172
February	96	53	54	345
March	316	327	261	450
April	528	614	485	723
May	720	569	584	631
June	593	519	631	519
July	445	439	471	563
August	359	489	437	537
September	421	403	399	428
October	373	378	395	586
November	226	221	359	404
December	125	97	237	311
Total costs	\$5,793	\$5,309	\$5,412	\$5,669

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

**GENERAL FUND
ROAD AND BRIDGE**

EXPENDITURES	FY 11/12 ACTUAL	FY 12/13 BUDGET	FY 12/13 ESTIMATED	FY 13/14 BUDGET	BUDGET PERCENT CHANGE
Personnel Services					
Salaries Full-Time	317,782	337,274	325,000	306,379	-9%
Salaries Part-Time	3,157	7,962	5,400	7,533	-5%
Overtime	13,070	20,000	18,000	20,500	3%
Total Personnel Services	334,009	365,236	348,400	334,412	-8%
Insurance & Benefits	138,499	150,834	138,651	142,023	-6%
Professional Services	20,148	35,000	10,000	20,000	-43%
Contractual Services	469,014	572,605	666,840	588,192	3%
Communication	5,252	8,200	7,550	24,600	200%
Professional Development	1,005	1,300	2,800	4,500	246%
Operating Supplies	109,566	129,000	139,400	150,420	17%
Capital Outlay	98,885	158,370	168,000	90,000	-43%
TOTAL EXPENDITURES	1,176,378	1,420,545	1,481,641	1,354,147	-5%

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

GENERAL FUND ROAD AND BRIDGE		Budget 2013/2014	Actual 2011/2012	Projected 2012/2013	Budget 2012/2013	FY 2014 Budget vs FY 2013	
Amount						Projected	Budget
<u>Personnel Services</u>							
6210	Salaries, Full-Time	306,379	317,782	325,000	337,274	-18,621	-30,895
6222	Salaries, Part-Time	7,533	3,157	5,400	7,962	2,133	-429
6230	Overtime	20,500	13,070	18,000	20,000	2,500	500
Total Personnel Services		334,412	334,009	348,400	365,236	-13,988	-30,824
<u>Insurance and Benefits</u>							
6310	FICA, Village Share	25,158	24,868	26,300	27,316	-1,142	-2,158
6315	IMRF, Village Share	37,513	36,401	38,600	40,348	-1,087	-2,835
6330	Health Insurance	75,100	72,006	69,000	77,639	6,100	-2,539
6333	Life Insurance	149	155	151	143	-2	6
6335	Dental Insurance	4,103	5,069	4,600	5,388	-497	-1,285
Total Insurance and Benefits		142,023	138,499	138,651	150,834	3,372	-8,811
<u>Professional Services</u>							
6480	Engineering Service	20,000	20,148	10,000	35,000	10,000	-15,000
Consulting Engineer for Village construction projects							
Total Professional Services		20,000	20,148	10,000	35,000	10,000	-15,000
<u>Contractual Services</u>							
6420	Cleaning Service	3,600	3,540	3,540	3,600	60	0
6500	General Insurance	21,592	19,749	21,000	19,005	592	2,587

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

GENERAL FUND ROAD AND BRIDGE		Amount	Budget 2013/2014	Actual 2011/2012	Projected 2012/2013	Budget 2012/2013	FY 2014 Budget vs FY 2013	
							<u>Projected</u>	<u>Budget</u>
6540	Mosquito Control Expense Continued spraying of the Village with additional spraying due to West Nile virus concerns		15,000	12,941	20,000	20,000	-5,000	-5,000
6555	Rental Expense Rental of equipment for roadway work and street lighting		15,000	11,390	19,000	9,000	-4,000	6,000
6570	Snow Removal Expense Salt purchase for snow removal Contracted snow removal Total Snow Removal Expense	 55,000 38,000 <hr/>	 93,000	 130,066	 135,000	 174,000	 -42,000	 -81,000
6575	Tree Removal Expense EAB tree removal and stump grinding		80,000	1,479	25,000	2,000	55,000	78,000
6585	Uniform Service Uniform rental service for Public Works staff		4,000	4,048	3,800	4,000	200	0
7310	Maintenance, Building Maintenance, upkeep, and security system fees for the Public Works facility		9,500	5,343	9,500	9,500	0	0
7315	Maintenance, Equipment Maintenance of various equipment such as plows, spreaders, mowers, and vehicles		48,000	40,282	48,000	48,000	0	0
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	37,953	115,000	50,000	-65,000	0

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

GENERAL FUND ROAD AND BRIDGE		Amount	Budget 2013/2014	Actual 2011/2012	Projected 2012/2013	Budget 2012/2013	FY 2014 Budget vs FY 2013	
							<u>Projected</u>	<u>Budget</u>
7355	Maintenance, Bridges Upkeep and maintenance of Village bridges		5,000	4,649	5,000	5,000	0	0
7360	Maintenance, Street Lights Rewiring of street lights, bulbs, fuses, etc. and repairing fallen poles by Village or outside contractors. Solar street light additions		80,000	41,702	85,000	60,000	-5,000	20,000
7365	Maintenance, Safety Equipment Safety equipment purchase, i.e. hard hats, safety glasses or materials for water main breaks		2,500	364	3,500	2,500	-1,000	0
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		15,000	17,372	24,000	17,370	-9,000	-2,370
7375	Maintenance, Garage Upkeep of the Public Works Facility garage		1,000	485	500	2,000	500	-1,000
7426	Maintenance, Traffic Signals Maintenance of and rental agreements for traffic lights, bulbs, etc.		20,000	29,927	30,000	15,000	-10,000	5,000
7844	Leaf Removal Expense Maintenance on Leaf Vacuum Machines Leaf removal dump charges		15,000	13,138	16,000	19,000	-1,000	-4,000
7870	Street Lighting Expense Electricity costs for all Village street lights		110,000	103,263	110,000	120,000	0	-10,000
Total Contractual Services			588,192	477,691	673,840	579,975	-85,648	8,217

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

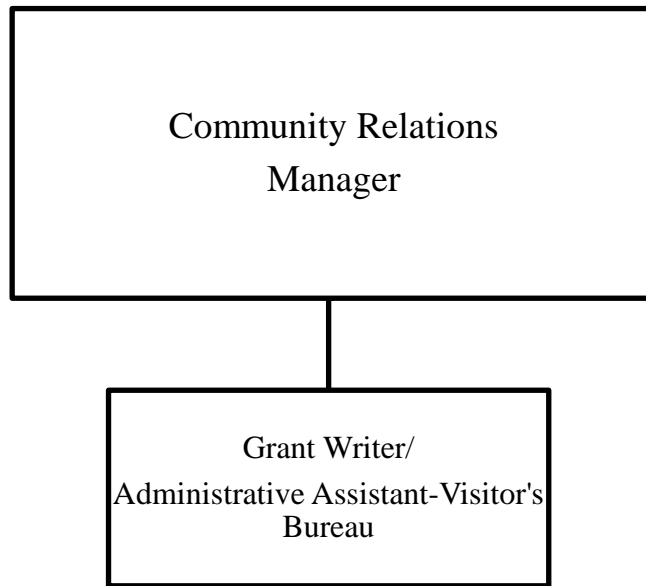
GENERAL FUND ROAD AND BRIDGE		Amount	Budget 2013/2014	Actual 2011/2012	Projected 2012/2013	Budget 2012/2013	FY 2014 Budget vs FY 2013	
							<u>Projected</u>	<u>Budget</u>
<u>Communication</u>								
6550	Printing Expense Notification printing of any Village project		1,000	390	700	1,000	300	0
6715	Advertising, Bids and Records Advertising and bid awards for roadway or infrastructure projects		1,000	255	850	1,000	150	0
6765	Postage		2,000	1,626	2,500	3,000	-500	-1,000
6785	Telephone Expense Cell Phone and telephone usage for the department		2,800	2,981	3,500	3,200	-700	-400
7850	Radios, Communication Equipment Replacement of two-way radios/ cell phones	800	17,800	5,684	6,000	6,000	11,800	11,800
	Mobile radio replacement	17,000						
	Total Communication		24,600	10,936	13,550	14,200	11,050	10,400
<u>Professional Development</u>								
6566	Travel & Training		3,000	0	1,100	0	1,900	3,000
6730	Dues Illinois Arborist Association Illinois Municipal Signage Assocation Illinois Department of Agriculture (Pest Control)		1,500	1,005	1,700	1,300	-200	200
	Total Professional Development		4,500	1,005	2,800	1,300	1,700	3,200
<u>Operating Supplies</u>								
6735	Gasoline Fuel purchase for Public Works vehicles		40,000	33,815	40,000	40,000	0	0

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

GENERAL FUND ROAD AND BRIDGE		Amount	Budget 2013/2014	Actual 2011/2012	Projected 2012/2013	Budget 2012/2013	FY 2014 Budget vs FY 2013	
							<i>Projected</i>	<i>Budget</i>
6740	Office Supplies		750	18	700	0	50	750
6806	Miscellaneous		1,670	1,351	700	1,000	970	670
7425	Maintenance, Supplies Various small parts required for vehicles or equipment; road paint		4,500	2,567	4,500	4,500	0	0
7445	Tool Expense Tools for Public Works vehicles; various department tools		3,500	1,595	3,500	3,500	0	0
7465	Tree Purchase EAB tree replacement 50/50 tree replacement program		60,000	33,625	50,000	40,000	10,000	20,000
7840	Sidewalks		40,000	36,595	40,000	40,000	0	0
Total Operating Supplies			150,420	109,566	139,400	129,000	11,020	21,420
<u>Capital Outlay</u>								
7883	Landscape Materials		15,000	7,804	20,000	5,000	-5,000	10,000
7899	Vehicle Purchase Replace two pick up trucks		75,000		135,000	140,000	-60,000	-65,000
9000	Other Capital Expense		0	76,720			0	0
Total Capital Outlay			90,000	84,524	155,000	145,000	-65,000	-55,000
TOTAL ROAD AND BRIDGE			1,354,147	1,176,378	1,481,641	1,420,545	-127,494	-66,398

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

COMMUNITY RELATIONS ORGANIZATIONAL CHART



VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

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 increased by 0.5 with the addition of the Tourism Bureau Assistant in 2011 and increased another 0.5 with the addition of a grant writer position for Fiscal Year 2013. The part time visitors’ bureau position combined with the grant writer position and became a full time position in FY 12/13.

<u>Community Relations</u>	<u>Actual</u> <u>FY 09/10</u>	<u>Actual</u> <u>FY 10/11</u>	<u>Actual</u> <u>FY 11/12</u>	<u>Budget</u> <u>FY 12/13</u>	<u>Projected</u> <u>FY 12/13</u>	<u>Budget</u> <u>FY 13/14</u>
Community Relations Coordinator	1.0	1.0	1.0	1.0	1.0	1.0
Grant Writer/Administrative Assistant-Visitors' Bureau	0.0	0.0	0.0	1.0	1.0	1.0
Total	1.0	1.0	1.0	2.0	2.0	2.0

Fiscal Year 2014 Budget

- Total department budget increased 1%
 - Personnel services increased 1% (\$503)
 - Insurance/benefits increased 18% (\$5,518) because of the additional full time health insurance coverage and dental coverage
 - Professional services has decreased 18% (\$13,000) due to the completion of the new Village website design
 - Contractual services has increased 30% (\$7,482) from increased liability insurance charges to this department
 - Communication is up 8% (\$2,732) due to increased costs for postage and telephone expense
 - Professional development has increased 85% (\$1,150) due to increase Travel and training costs and increased dues for joining the Illinois Hotel/Lodging Association
 - Operating supplies is down 37% (\$1,320) because the office supplies line item has been reduced

Challenges/Issues

Maintaining the success of local events and promoting newly created events will challenge the department and the volunteers solicited for the events. The number of Village events has increased due to the addition of the Tourism Bureau and staff’s time will be split between the new and existing events as well as daily responsibilities. Implementing the Village’s Strategic Plan Objectives will be difficult with the limited staff and monetary contributions. Enhancing

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

the Tourism Bureau through promotion outside of Oswego and researching available grant opportunities will require time, which also has to be split between all of the other responsibilities.

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.
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.
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

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

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.

Annual Status of Strategic Planning/Department Objectives

1. Effective Communication – Write, edit and produce promotional material, coordinate 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 5 major events take place throughout the year – Wine on the Fox, Celebration of Quilts, Art Fair, Oswego Literary Festival and Christmas Walk. The Village also hosts Movies in the Park, which is a movie series which take place throughout the summer and also works with various organizations implementing other community events throughout the year.
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 advertising and promotion.
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.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

GENERAL FUND

COMMUNITY RELATIONS

EXPENDITURES	FY 11/12 ACTUAL	FY 12/13 BUDGET	FY 12/13 ESTIMATED	FY 13/14 BUDGET	BUDGET PERCENT CHANGE
Personnel Services					
Salaries Full-Time	62,637	103,635	102,000	107,138	3%
Salaries Part-Time	13,305	0	0	0	0%
Stipends	2,200	3,000	3,000	0	-100%
Total Personnel Services	78,142	106,635	105,000	107,138	0%
Insurance and Benefits	17,840	29,907	29,223	35,425	18%
Professional Services	54,870	71,500	71,000	58,500	-18%
Contractual Services	22,110	24,686	24,986	32,168	30%
Communication	21,645	32,768	36,200	35,500	8%
Professional Development	2,140	1,350	2,850	2,500	85%
Operating Supplies	1,767	3,600	3,050	2,280	-37%
TOTAL EXPENDITURES	198,514	270,446	272,309	273,511	1%

VILLAGE OF OSWEGO
 ANNUAL BUDGET
 FISCAL YEAR 2013/2014

GENERAL FUND COMMUNITY RELATIONS		Amount	Budget	Actual	Projected	Budget	FY 2014 Budget	
			2013/2014	2011/2012	2012/2013	2012/2013	Projected	Budget
<u>Personnel Services</u>								
6210	Salaries, Full-Time		107,138	78,142	105,000	106,635	2,138	503
	Total Personnel Services		107,138	78,142	105,000	106,635	2,138	503
<u>Insurance and Benefits</u>								
6310	FICA, Village Share		7,942	5,934	8,100	8,088	-158	-146
6315	IMRF, Village Share		11,997	7,093	12,000	12,043	-3	-46
6330	Health Insurance		14,555	4,476	8,500	9,081	6,055	5,474
6333	Life Insurance		50	24	50	43	0	7
6335	Dental Insurance		881	313	573	652	308	229
	Total Insurance and Benefits		35,425	17,840	29,223	29,907	6,202	5,518
<u>Professional Services</u>								
6537	Web Site		5,000	0	23,000	23,000	-18,000	-18,000

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

GENERAL FUND COMMUNITY RELATIONS		Amount	Budget 2013/2014	Actual 2011/2012	Projected 2012/2013	Budget 2012/2013	FY 2014 Budget vs FY 2013	
							<i>Projected</i>	<i>Budget</i>
6790	Community Relations Professional Services							
	Fireworks	8,500						
	House Walk	1,000						
	Prairie Fest	500						
	Art Fair	6,000						
	Christmas Walk	18,500						
	Visitor's Bureau	13,500						
	Community Map	2,000						
	Cultural Arts Commission	2,000						
	Movies in the Park	1,500						
	Total Community Relations	<hr/>	53,500	54,870	48,000	48,500	5,500	5,000
	Total Professional Services		58,500	54,870	71,000	71,500	-12,500	-13,000
<u>Contractual Services</u>								
6500	General Insurance		9,768	995	2,586	2,586	7,182	7,182
6807	Newsletter Delivery 4 Newsletters		22,000	21,006	22,000	22,000	0	0
7315	Maintenance, Equipment		400	109	400	100	0	300
	Total Contractual Services		32,168	22,110	24,986	24,686	7,182	7,482
<u>Communication</u>								
6550	Printing Expense		10,000	13,678	10,000	10,000	0	0
	Multi-Function Copier Lease	60						
	Visitors Guide, Community Maps, misc.	9,400						
		<hr/>						

VILLAGE OF OSWEGO
 ANNUAL BUDGET
 FISCAL YEAR 2013/2014

GENERAL FUND COMMUNITY RELATIONS		Amount	Budget 2013/2014	Actual 2011/2012	Projected 2012/2013	Budget 2012/2013	FY 2014 Budget vs FY 2013	
							Projected	Budget
6715	Advertising		20,000	7,099	20,000	20,000	0	0
6765	Postage		3,500	778	4,300	2,000	-800	1,500
6785	Telephone Expense		2,000	90	1,900	768	100	1,232
Total Communication			35,500	21,645	36,200	32,768	-700	2,732
<u>Professional Development</u>								
6566	Travel and Training		1,500	2,140	2,500	1,000	-1,000	500
6730	Dues		1,000	0	350	350	650	650
	Illinois Hotel/Lodging Association							
Total Professional Development			2,500	2,140	2,850	1,350	-350	1,150
<u>Operating Supplies</u>								
6740	Office Supplies		1,500	1,767	2,400	2,450	-900	-950
6806	Miscellaneous		280		150	650	130	-370
7885	Furniture		500		500	500	0	0
Total Operating Supplies			2,280	1,767	3,050	3,600	-770	-1,320
TOTAL COMMUNITY RELATIONS			273,511	198,514	272,309	270,446	1,202	3,065

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

ECONOMIC DEVELOPMENT ORGANIZATIONAL CHART



VILLAGE OF OSWEGO
 ANNUAL BUDGET
 FISCAL YEAR 2013/2014

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.

<u>Economic Development</u>	Actual FY 09/10	Actual FY 10/11	Actual FY 11/12	Budget FY 12/13	Projected FY 12/13	Budget FY 13/14
Economic Development Director	0.0	0.0	0.0	1.0	1.0	1.0
Total	0.0	0.0	0.0	1.0	1.0	1.0

Fiscal Year 2014 Budget

Total department budget is up 21%. The primary reason for the large increase is the addition of \$30,000 to fund a façade/business development program for downtown businesses. Without this addition, the department budget increase would be 2.8% (\$4,460).

- Personnel services have increased 13% (\$10,744).
- Insurance/benefits have increased 34% (\$10,740).
- Professional services have increased 37% (\$10,000) due to the inclusion of the façade/business development program.
- Contractual services have increased 20% (\$517) due to higher insurance related costs.
- No budget change has occurred with communication.
- Professional development has increased 44% (\$1,750) due to the addition of IEDC membership and participation in CoStar Group.
- No budget change has occurred with operating supplies.

Challenges/Issues

Over the past several years the overall state of the economy has posed the greatest challenge to economic development efforts in Oswego and the region. Consequently, fewer projects were under construction anywhere in the Chicago regional market. But while other communities experienced a *shutdown* of business development, our experience was more of a *slowdown*. This demonstrates the continuing desirability of our community as a business location. The past commercial success of the Village also poses a new challenge: *who is left to locate in Oswego?* An economic development market study will be undertaken over the next 9 months to help determine the answer to that question and allow us to target our efforts accordingly. The market study will address retail, office and industrial opportunities. Also, now that Sam’s Club no longer

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

has a contract on the Lowe's property, finding a single tenant vs. multiple tenants will be a challenge.

A second challenge has been the continuity of our economic development efforts and the transition from the Oswego Economic Development Committee to an in-house function. Recent turnover in the department has slowed our momentum. However, the recent hiring of an exceptionally qualified Economic Development Director will soon lead to a recapturing of the momentum necessary to operate a successful program.

Fiscal Year 2012/13 Accomplishments

The Economic Development Department is primarily responsible with the recruitment and retention of commercial retail, service, office, and industrial uses in the Village. In 2012, Oswego saw 42 new commercial businesses and 39 new home businesses registered with the Village.

Business Recruitment

Trade Conference: Staff attended the International Conference of Shopping Centers (ICSC) real estate convention in Las Vegas and the regional conference in Chicago. These conferences provide an opportunity for real estate brokers, commercial retail establishments, and commercial developers to meet and discuss development opportunities. Staff prepared for the conference by creating informational materials and demographics about the Village of Oswego to provide potential developers. Staff identified specific businesses and developers that would add to the offerings of the community and meet the needs of residents.

At the conference, staff made contact with every commercial retail and service industry operating in the Midwest that displayed at the conferences. Staff also made cold calls to commercial retail and service industry establishments that were in attendance at the conventions and to gain contact information for future follow-up.

Targeted Recruitment: Beyond contacts made at the conference, staff targeted certain uses such as bakeries, high-end restaurants, and several specific retail stores to initiate contact with their corporate leadership and their local real estate representatives to outline development opportunities in Oswego. The Village has provided specific information about the community that meets or exceeds many company's location criteria. Staff has had some response and contact from businesses due to these efforts. In many instances, staff in Economic Development, Community Development and Administration has met with specific businesses to discuss potential opportunities in the Village.

Intergovernmental Efforts

Job Fair: The Village participated in a job fair with Kendall County, the Montgomery Economic Development Corporation, the Plano Economic Development Corporation, Sandwich Economic Development Corporation, the Yorkville Economic Development Corporation, and Waubensee Community College. Held on June 1st, the event brought 83 employers to one location to meet residents who were looking for employment opportunities.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

AIRE Trade Show: Attended the Annual Association of Real Estate Brokers trade show as part of the Kendall County display. This show focuses on industrial and office users in the area.

Historic Preservation

The HPC reviewed two applications for façade improvement grants in the downtown commercial area. The Façade Improvement Grant Program (FIP) accepts applications for grant funding from businesses to improve the exterior of their buildings. The program provides the HPC an opportunity to review the proposed changes to insure they are in-keeping with the historic character of the building and the downtown. In June the HPC considered a grant application for the property at 12 W Washington Street. The HPC recommended approval and a grant was awarded by the Village Board in July for \$5,000. The HPC recommended approval in December for a second request, for property located at 69-71 S Main Street. This grant request for \$4,932.40 was awarded by the Village Board in early 2013.

Strategic Plan Objectives

SPO 2.1.1. Target highly desirable businesses, including light industrial and commercial.

- a. Partner with CMAP staff to analyze the existing market conditions and identify retail, office, and industrial targets (Short-Term: 9 months)

SPO 2.1.2. Aggressively market available properties, the Orchard Road corridor and future rail service opportunities.

- a. Establish and maintain relationships with commercial and industrial realtors and brokers (Ongoing)
- b. Establish online access to commercial real estate and maintain an ongoing database of available retail, office, and industrial properties (Ongoing)
- c. Bring Economic Development Web Pages up-to-date with marketing information for prospective businesses and investors (Short-Term)
- d. Develop marketing products to be utilized at trade shows and conventions (Ongoing)
- e. Explore developing an online interactive search engine for available properties (Short-Term)

SPO 2.1.3. Build upon the success of the Route 34 corridor.

- a. Conduct a consumer survey about shopping patterns and solicit opinions on desirable businesses (Short-Term)
- b. Conduct a leakage analysis and identify retail sectors with significant leakage (Short-Term)
- c. Develop a target list of businesses and aggressively market available retail properties to those businesses at the ICSC trade shows and conventions (Annual/Ongoing)
- d. Identify and market to preferred types of anchors that could fit on the vacant Lowe's property (Ongoing)

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

SPO 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.

- a. Partner with other local economic development organizations to organize the job resource fair, promote the educated and skilled work-force, and encourage existing and potential employers hire local residents (Annual)

SPO 2.1.5. Create a business friendly climate by streamlining review processes and ordinance requirements.

- a. Manage the business visitation program on select target businesses in the Village, summarize the findings on business needs and any improvements suggested in delivery of Village services, and be responsive to concerns (Annual)

SPO 2.1.6. Facilitate revitalization efforts with existing businesses and property owners.

- a. Network with Downtown business/property owners to maximize business recruitment and site redevelopment with an emphasis on vacant and under-utilized properties such as Alexander Lumber and the old Village property (Ongoing)
- b. Identify project areas that would be qualified to issue an RFQ/RFP (Short-Term)

SPO 2.2.4 Investigate and discern available funding techniques for development potential.

- a. Develop a database of tools available for economic development (Short-Term)
- b. Identify areas where a TIF District and/or a Special Service Area, and/or a Business Improvement District might be considered (12months)
- c. Develop and recommend policies for consideration of revenue sharing agreements such as property-tax and sales-tax rebates (12 months)
- d. Develop scope and encourage establishment of a new funding program to encourage small businesses to create jobs and/or redevelop underutilized properties in Downtown (12 months)

SPO 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.

- a. Participate in the Chamber Business & Consumer Expo and other Chamber events (Annual/Ongoing)
- b. Assist the Chamber in marketing the “Shop Oswego” and other programs and events to increase awareness of local businesses (Ongoing)

SPO 2.4.3. Provide a means to facilitate local business awareness and participation in local public and private sector business opportunities.

- a. Partner with commercial lenders, Kendall Economic Development Alliance, Small Business Development Center and state agencies to provide the wide array of training and financing opportunities available.

VILLAGE OF OSWEGO
 ANNUAL BUDGET
 FISCAL YEAR 2013/2014

GENERAL FUND

ECONOMIC DEVELOPMENT

EXPENDITURES	FY 11/12 ACTUAL	FY 12/13 BUDGET	FY 12/13 ESTIMATED	FY 13/14 BUDGET	BUDGET PERCENT CHANGE
Personnel Services					
Salaries Full-Time	49,218	84,000	68,000	94,744	13%
Total Personnel Services	49,218	84,000	68,000	94,744	13%
Insurance and Benefits	17,922	31,354	27,680	42,094	34%
Professional Services	21,897	27,000	0	37,000	37%
Contractual Services	1,016	2,606	2,646	3,123	20%
Communication	2,236	8,000	4,500	8,000	0%
Professional Development	3,615	3,950	3,350	5,700	44%
Operating Supplies	126	350	450	350	0%
TOTAL EXPENDITURES	96,030	157,260	106,626	191,011	21%

VILLAGE OF OSWEGO
 ANNUAL BUDGET
 FISCAL YEAR 2013/2014

GENERAL FUND ECONOMIC DEVELOPMENT		Amount	Budget	Actual	Projected	Budget	FY 2014 Budget	
			2013/2014	2011/2012	2012/2013	2012/2013	vs FY 2013	
							Projected	Budget
<u>Personnel Services</u>								
6210	Salaries, Full-Time Administration	94,744	49,218	68,000	84,000	26,744	10,744	
Total Personnel Services		94,744	49,218	68,000	84,000	26,744	10,744	
<u>Insurance and Benefits</u>								
6310	FICA, Village Share	6,707	3,645	5,000	6,316	1,707	391	
6315	IMRF, Village Share	10,873	5,431	7,600	9,487	3,273	1,386	
6330	Health Insurance	23,558	8,205	14,050	14,402	9,508	9,156	
6333	Life Insurance	25	14	25	22	0	3	
6335	Dental Insurance	931	627	1,005	1,127	-74	-196	
Total Insurance and Benefits		42,094	17,922	27,680	31,354	14,414	10,740	
<u>Professional Services</u>								
6525	Façade/Business Development	30,000	0	0	0	30,000	30,000	
6530	Miscellaneous Professional Service Retail Business Program development	5,000	0	0	25,000	5,000	-20,000	
6740	Economic Development	2,000	21,897	0	2,000	2,000	0	
Total Professional Services		37,000	21,897	0	27,000	37,000	10,000	

VILLAGE OF OSWEGO
 ANNUAL BUDGET
 FISCAL YEAR 2013/2014

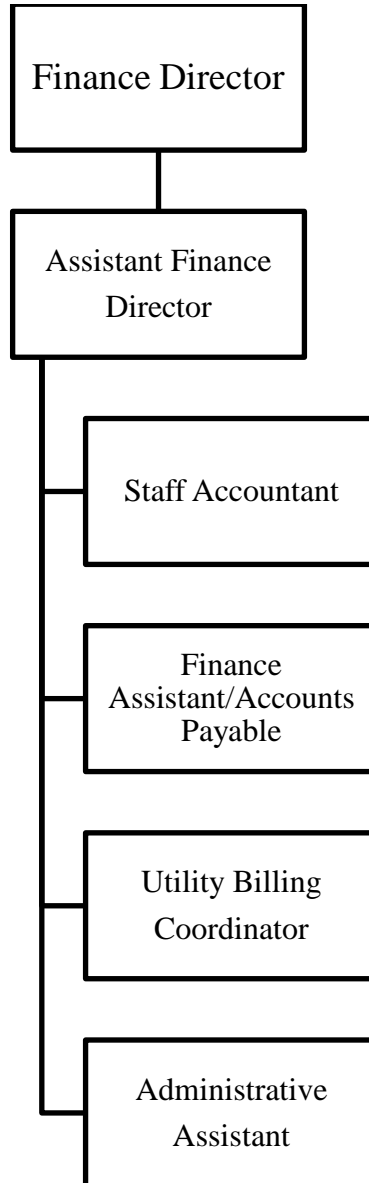
GENERAL FUND ECONOMIC DEVELOPMENT		Amount	Budget	Actual	Projected	Budget	FY 2014 Budget	
			2013/2014	2011/2012	2012/2013	2012/2013	vs FY 2013	
							Projected	Budget
<u>Contractual Services</u>								
6500	General Insurance		3,063	995	2,586	2,586	477	477
7315	Maintenance, Equipment		60	21	60	20	0	40
Total Contractual Services			3,123	1,016	2,646	2,606	477	517
<u>Communication</u>								
6550	Printing Expense							
	Multi-Function Copier Lease	250						
	Miscellaneous	750						
	Total Printing Expense		1,000	1,777	300	1,000	700	0
6715	Advertising		5,000	0	3,000	5,000	2,000	0
6765	Postage		1,000	4	200	1,000	800	0
6785	Telephone Expense		1,000	455	1,000	1,000	0	0
Total Communication			8,000	2,236	4,500	8,000	3,500	0

VILLAGE OF OSWEGO
 ANNUAL BUDGET
 FISCAL YEAR 2013/2014

GENERAL FUND ECONOMIC DEVELOPMENT		Amount	Budget 2013/2014	Actual 2011/2012	Projected 2012/2013	Budget 2012/2013	FY 2014 Budget vs FY 2013	
							<i>Projected</i>	<i>Budget</i>
<u>Professional Development</u>								
6566	Travel and Training ICSC Retail Conference (National & Chicago) IEDC, APA Conference		3,000	3,515	2,500	2,500	500	500
6567	Meeting Expense		1,000	0	400	1,000	600	0
6730	Dues ICSC, CoStar Group, IEDC, APA/AICP		1,700	100	450	450	1,250	1,250
	Total Professional Development		5,700	3,615	3,350	3,950	2,085	1,750
<u>Operating Supplies</u>								
6720	Books and Publications		100	0	100	100	0	0
6740	Office Supplies		250	126	350	250	-100	0
	Total Operating Supplies		350	126	450	350	-100	0
TOTAL ECONOMIC DEVELOPMENT			191,011	96,030	106,626	157,260	84,385	33,751

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

FINANCE ORGANIZATIONAL CHART



VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

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 and responding to all inquiries
- monitoring the outsourced payroll processing functions
- utility billing processing
- providing assistance to all Village departments
- recording cash receipts in the general ledger system
- completing all the daily accounting tasks
- 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
- completing all Village Treasurer duties

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 2014. One administrative assistant position was relocated to the Building and zoning department in Fiscal Year 2011 to provide counter assistance in the department.

<u>Finance</u>	Actual	Actual	Actual	Budget	Projected	Budget
	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 12/13	FY 13/14
Finance Director	1.0	1.0	1.0	1.0	1.0	1.0
Assistant Finance Director	1.0	1.0	1.0	1.0	1.0	1.0
Staff Accountant	1.0	1.0	1.0	1.0	1.0	1.0
Finance Assistant/AP	1.0	1.0	1.0	1.0	1.0	1.0
Utility Billing Coordinator	1.0	1.0	1.0	1.0	1.0	1.0
Reception/cashier	0.0	0.0	1.0	1.0	1.0	1.0
Total	5.0	5.0	6.0	6.0	6.0	6.0

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

Fiscal Year 2014 Budget

Total department budget is up 13%

- Personnel services is up 1% (\$2,905)
- Insurance/benefits is down 3% (\$3,517) due to changes in employee health care coverage choices
- Professional services has increased 62% (\$90,314) due to the IT services line item increases of \$80,164 for licensing renewals and a new Work Management software implementation
- Contractual services has decreased 20% (\$13,138) due to the completion of cost sharing savings with AmAudit for their telecommunications audit
- Communication is down 2% (\$100) due to a decrease in advertising and telephone costs
- Professional development is up 67% (\$3,100) due to increases in travel costs related to training
- Operating supplies has increased 53% (\$800) due to the planned ergonomic item purchases resulting from loss control recommendations
- Capital outlay is unchanged

Challenges/Issues

Achieving the Strategic planning goals will put an additional strain on existing staff in trying to complete all of the goals and provide other departments assistance in achieving their goals. Limited staffing in the department does not allow for cross training opportunities or time for devoting staff to completion of the Strategic Plan tasks delegated to the department. Present staff has difficulty keeping up with current service levels and cannot take on any additional workload. Efficiencies in processing and technology enhancements will be of some assistance to the department but not a cure all. Additional staff will be needed to obtain the desired level of service and quantitative work output necessary for management in the near future. Technology improvements will continue to add costs to the annual budget.

Strategic Planning Objectives

1. Adopt balanced budgets and maintain expenditure levels within the revenue stream. SPO 1.1.1
2. Commit to rigorous fiscal analysis to understand the short and long term implications of fiscal policies and decisions. SPO 1.1.2
3. Research revenue options in order to diversify the revenue stream. SPO 1.1.3
4. Ensure that fees imposed by the Village cover actual costs. SPO 1.1.4
5. Identify and secure funding sources over time to implement needed transportation improvements. SPO 6.1.3
6. Ensure that ordinances provide that growth contributes its share of infrastructure costs. SPO 6.1.4

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

Annual Status of Strategic Planning/Department Objectives:

1. Compile budget requests from departments, analyze with staff and present a balanced budget to the Village Board. SPO 1.1.1
Completed the FY 2014 Budget and Village Board adopted a balanced budget on April 16, 2013
2. Present five year financial forecast to the Village Board in 1st quarter of fiscal year. SPO 1.1.2
Five Year Financial Forecast was presented to the Village Board in October, 2012
3. Complete survey of revenue sources implemented by other municipal jurisdictions and present to Village Board for discussion. SPO 1.1.3
A "Revenue Toolkit" was created in the fall of 2012 as a guide of available revenue sources the Village could implement. This "Toolkit" was also included as part of the Financial Forecast. Surveys of surrounding communities will be completed as revenue sources are discussed in the future.
4. Review proposed Village Ordinances to promote fair share of infrastructure costs. SPO 6.1.4
There were not any new Ordinances adopted during the fiscal year requiring this analysis.
5. Participate in the Government Finance Officers financial audit and budget award programs. SPO 1.1.1 and SPO 1.1.2
The Village received the "Certificate of Achievement for Excellence in Financial Reporting" for the Village Audit ending April 30, 2012. The Village also received the "Distinguished Budget Presentation Award" for the Fiscal Year beginning May 1, 2012 from the GFOA
6. Review department procedures to enhance efficiency and recover costs. SPO 1.1.4
The in depth "review" has not yet been completed; however some minor processes such as credit card processing and electronic bill presentment were enhanced during the year realizing some cost savings for the Village.

**Finance Department
Performance Objectives**

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

* - new objectives for 2013

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

**GENERAL FUND
FINANCE**

EXPENDITURES	FY 11/12 ACTUAL	FY 12/13 BUDGET	FY 12/13 ESTIMATED	FY 13/14 BUDGET	BUDGET PERCENT CHANGE
Personnel Services					
Salaries Full-Time	286,618	292,022	282,000	294,927	1%
Total Personnel Services	286,618	292,022	282,000	294,927	1%
Insurance and Benefits	103,812	108,507	98,973	104,990	-3%
Professional Services	77,307	144,986	135,500	235,300	62%
Contractual Services	71,555	64,414	51,214	51,276	-20%
Communication	2,266	4,100	4,700	4,000	-2%
Professional Development	3,346	4,600	4,700	7,700	67%
Operating Supplies	1,150	1,500	1,500	2,300	53%
Capital Outlay	694	0	0	0	0%
TOTAL EXPENDITURES	546,748	620,129	578,587	700,493	13%

VILLAGE OF OSWEGO
 ANNUAL BUDGET
 FISCAL YEAR 2013/2014

GENERAL FUND FINANCE		Amount	Budget	Actual	Projected	Budget	FY 2014 Budget	
			2013/2014	2011/2012	2012/2013	2012/2013	vs FY 2013	
							<i>Projected</i>	<i>Budget</i>
<u>Personnel Services</u>								
6210	Salaries, Full-Time		294,927	286,618	282,000	292,022	12,927	2,905
Total Personnel Services			294,927	286,618	282,000	292,022	12,927	2,905
<u>Insurance and Benefits</u>								
6310	FICA, Village Share		22,350	20,958	20,500	21,964	1,850	386
6315	IMRF, Village Share		33,846	31,336	32,000	32,979	1,846	867
6330	Health Insurance		45,052	47,416	42,768	49,069	2,284	-4,017
6333	Life Insurance		106	108	105	92	1	14
6335	Dental Insurance		3,636	3,994	3,600	4,403	36	-767
Total Insurance and Benefits			104,990	103,812	98,973	108,507	6,017	-3,517
<u>Professional Services</u>								
6405	Auditing Expense		36,000	31,247	33,500	35,000	2,500	1,000

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

GENERAL FUND FINANCE		Amount	Budget 2013/2014	Actual 2011/2012	Projected 2012/2013	Budget 2012/2013	FY 2014 Budget vs FY 2013	
							<i>Projected</i>	<i>Budget</i>
6522	IT Services							
	Contracted IT Maintenance	6,000						
	Comcast	41,000						
	Data Storage	2,500						
	Travel and Training	7,500						
	Office Supplies	500						
	Phone Service	5,500						
	Laserfiche	1,450						
	Granicus	9,600						
	Annual licensing renewals	6,000						
	ESRI GIS Software	5,200						
	Computer Supplies	2,000						
	Computer Software, Work Management module	56,500						
	Computer Hardware- replacements	25,000						
			168,750	28,562	82,000	88,586	86,750	80,164
6523	Payroll Services		22,500	11,252	13,000	14,000	9,500	8,500
6530	Miscellaneous Professional Service							
	CAFR and Budget Award (GFOA) Program Fees	750						
	Collection Fees	1,300						
	OPEB Annual Actuarial Valuation	2,000						
	Annual Debt Disclosure	750						
	Credit Card Processing Fees	1,250						
	Annual Police Pension Fund Actuarial Valuation	2,000						
	Total Miscellaneous Professional Service		8,050	6,246	7,000	7,400	1,050	650
	Total Professional Services		235,300	77,307	135,500	144,986	99,800	90,314

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

GENERAL FUND FINANCE		Amount	Budget 2013/2014	Actual 2011/2012	Projected 2012/2013	Budget 2012/2013	FY 2014 Budget vs FY 2013	
							<i>Projected</i>	<i>Budget</i>
<u>Contractual Services</u>								
6420	Cleaning Service		12,400	8,424	12,400	12,400	0	0
6500	General Insurance		18,376	6,157	15,514	15,514	2,862	2,862
6535	Am Audit		4,500	45,316	9,800	22,000	-5,300	-17,500
7315	Maintenance, Equipment MSI Financial Software annual maintenance fees		16,000	11,658	13,500	14,500	2,500	1,500
Total Contractual Services			51,276	71,555	51,214	64,414	62	-13,138
<u>Communication</u>								
6550	Printing Expense		1,200	1,093	1,200	1,200	0	0
	Multi-Function Copier Lease	816						
	Check stock, other paper	384						
6715	Advertising, Bids & Records		200	17	200	0	0	200
6765	Postage		1,500	1,156	1,800	1,500	-300	0
6785	Telephone Expense		1,100	0	1,500	1,400	-400	-300
Total Communication			4,000	2,266	4,700	4,100	-700	-100

VILLAGE OF OSWEGO
 ANNUAL BUDGET
 FISCAL YEAR 2013/2014

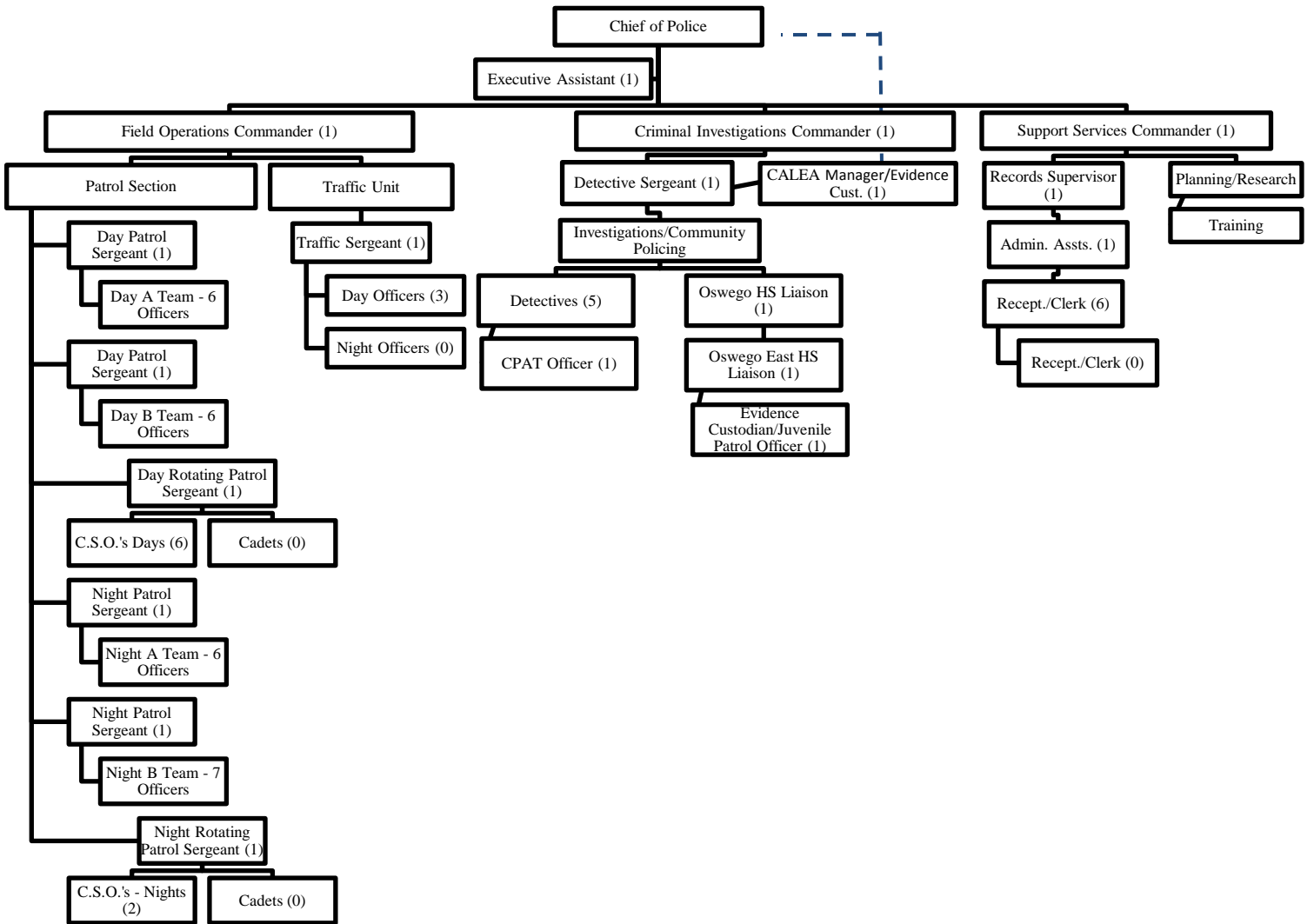
GENERAL FUND FINANCE		Amount	Budget	Actual	Projected	Budget	FY 2014 Budget	
			2013/2014	2011/2012	2012/2013	2012/2013	vs FY 2013	
							<i>Projected</i>	<i>Budget</i>
<u>Professional Development</u>								
6566	Travel and Training		7,000	2,476	4,000	4,000	3,000	3,000
6730	Dues							
	Government Finance Officers Association	200						
	Illinois Government Finance Officers Association	400						
	Illinois Municipal Treasurers Association	100						
	Total Dues		700	870	700	600	0	100
Total Professional Development			7,700	3,346	4,700	4,600	3,000	3,100
<u>Operating Supplies</u>								
6740	Office Supplies		1,500	1,150	1,500	1,500	0	0
6806	Miscellaneous		800	694	0	0	800	800
Total Operating Supplies			2,300	1,844	1,500	1,500	800	800
TOTAL FINANCE			700,493	546,748	578,587	620,129	121,906	80,364

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

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VILLAGE OF OSWEGO
 ANNUAL BUDGET
 FISCAL YEAR 2013/2014

POLICE ORGANIZATIONAL CHART



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.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

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

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

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

Staffing levels within the Police Department have not varied in total over the past four years. In FY 12/13, another Community Service Officer was added at the expense of losing the Police Cadet position. Total staffing is at 63 employees.

<u>Police Department</u>	Actual	Actual	Actual	Budget	Projected	Budget
	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 12/13	FY 13/14
Chief of Police	1.0	1.0	1.0	1.0	1.0	1.0
Executive Assistant	1.0	1.0	1.0	1.0	1.0	1.0
Captain	3.0	3.0	3.0	3.0	3.0	3.0
Sergeants	8.0	8.0	8.0	8.0	8.0	8.0
Patrol Officers	37.0	37.0	37.0	37.0	37.0	37.0
Community Service Officers	3.0	3.0	3.0	3.0	4.0	4.0
Administrative Assistants	2.0	2.0	2.0	1.0	1.0	1.0
CALEA Manager/Evidence Tech.	1.0	1.0	1.0	1.0	1.0	1.0
Records Supervisor	1.0	1.0	1.0	1.0	1.0	1.0
Receptionist	5.0	5.0	5.0	6.0	6.0	6.0
Police Cadet	0.5	0.5	0.5	0.5	0.0	0.0
Total	62.5	62.5	62.5	62.5	63.0	63.0
Sworn Personnel	49.0	49.0	49.0	49.0	49.0	49.0

Fiscal Year 2014 Budget

Total department budget is up 8% (\$630,233)

- Personnel services are up 2% (\$98,951) A 2.5% salary adjustment was factored into the salaries. Negotiations are in process with the Patrol Officers and Sergeants, as their current contract expires April 30, 2013. Overtime increased by \$10,785 or 4.00%. The increase covered the 2.5% salary

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

increase, additional coverage for patrol shifts, and \$6,400 for a proposed music festival security.

- Insurance /benefits are up 6% (\$135,411) due to a \$50,000 increase in the Village contribution to the police pension fund and increase in health insurance due to employee coverage changes.
- Professional services are up 3% (\$1,551) Reductions in some line items offset some of the costs of new items; Leads Online for \$2,238 and Court Smart for \$2,450, totaling \$4,788. Leads Online is a service that collects information from pawn shops and allows officers to view items and the identification of those pawning the items; this will reduce man hours of driving to each place to view these items. Court Smart is a service that provides monthly legal updates and training.
- Contractual services are up 12% (\$44,398). A new intoximeter will be purchased at a cost of \$7,169 to replace the one purchased in 1990. Other increases in the maintenance vehicle line item (\$4,400), \$3,500 budgeted for parking lot resealing and striping and a \$29,806 increase in the general insurance line item account for the overall increase.
- Communications are up 73% (\$44,369). The purchase of a mobile computer and a new line item for dispatching fees (\$44,500) for KenCom services including the reverse 911 system make up the increase.
- Professional development is up 7% (\$3,290). Certifications that require updating and additional training in accident reconstruction, master firearms and property room and evidence management are responsible for the increase.
- Operating supplies are up 6% (\$9,985). Enhancing evidence processing capabilities/efficiencies with the purchase of a drying cabinet for bio-hazard items and supplies at a cost of \$7,200 (\$4,400 for cabinet and \$2,800 for other supplies) and increases of \$1,200 for surveillance equipment and parts for the Avon masks (\$950) are the reason for the increases.
- Capital outlay is up 196% (\$292,278). This includes seven (7) replacement patrol vehicles and a replacement speed trailer. Additional items include a Livescan machine, Tasers, two (2) solar speed signs, front desk remodel, flooring and carpet replacement.

2012/2013 Police Department Objectives

Below we have listed our progress for FY 12/13 service oriented objectives. All objectives are equally important. We have also listed the *method of measurement* and the accomplishments.

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

VILLAGE OF OSWEGO
 ANNUAL BUDGET
 FISCAL YEAR 2013/2014

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.

The objective of this goal is to promote safe vehicular/pedestrian traffic throughout the Village of Oswego. This year Officers have been strong proponents of looking beyond the "normal" traffic stop and identifying criminal offenses beyond Illinois Vehicle Code violations. This is seen in individual officer's performance and represented in the number of arrests and miscellaneous criminal offenses listed below.

Patrol Arrests	2010	2011	2012
Felony	62	50	39
Misdemeanor	917	1085	873
Misc. Items			
DUI	74	102	77
Drug Offenses	65	109	110
Weapons Offenses	3	5	4
Alcohol to Minors	42	63	64
Curfew Violations	29	39	39

Our traffic enforcement team has worked very hard trying to accomplish this goal through various means to include: enforcement, education, statistical data review and cooperative efforts with other departments/agencies to include the Public Works Department, Oswego School District, other police department jurisdictions, media outlets and Home Owner Associations.

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 2011 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.

Burglary to Motor Vehicles, Retail Thefts and Residential Burglaries are very difficult to prevent. While there are several factors that lead to a decrease/increase, the Field Operations Division has taken active steps to try and reduce and/or prevent these crimes from occurring. Our efforts have

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

included: extra patrols, saturation patrols, foot patrols, bicycle patrols, video surveillance, business checks, dummy squad placements, traffic enforcement details, press releases, community notices/flyers, message board placement, undercover surveillance details, in-store security details, and HOA informational meetings. Assigned HOA Officers are responsible for identifying the crime trend/problem, developing an action plan for dealing with the crime / problem and eradication efforts.

The chart below provides a comparison of the three crimes from 2009-2012. In comparing 2011-2012, of the three crimes, two (burglary to motor vehicle & residential burglary) decreased. In addition, Part II crimes decreased by almost 11% and our total reports taken for the year decreased by over 400 or 9.7%. Part I crimes did increase by 9% and retail theft crimes increased by 5%. Based on the information provided, the Field Operations Division did not meet the overall goal of a 5% reduction in crime. We will be researching and implementing new efforts for 2013.

Crime/Arrests	2009	2010	2011	Arrest	2012	Arrests
Burglary to Motor Vehicle	102	101	73	2	72	1
Retail Theft	161	185	197	193	207	170
Residential Burglary	31	15	34	10	30	9
Total Reports	4,586	4,265	4,479		4,045	
Part I Crimes	519	440	397		434	
Part II Crimes	796	691	731		652	

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. Continual reviews will be conducted throughout the review period.

During the first half of the year, Detective Guisti provided training on the TattleTail Security system. Sergeant Delphey coordinated the purchase of a new GPS system and provided minor training to Detectives. A more thorough training block will be provided prior to the end of the year. During the remainder of the year, all Detectives received training on how to utilize the covert camera systems and the new GPS system. Detectives will now be more self-sufficient with the use of this equipment.

4. Begin the implementation of the Power DMS software system for managing the CALEA process and Departmental general order database.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

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 that 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 begin 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.

The PowerDMS package was purchased in June 2012. We conducted an evidence vault audit. We then began transitioning all general orders to this new system. We created an informal timeline to role this new software out to Department staff. We created user accounts for all Departmental personnel. The next step was to import all General Orders into the PowerDMS program. We then provided training to all Departmental personnel on the use of PowerDMS and how it pertains to the individual employee. We are now operating on PowerDMS for policy revisions, policy dissemination and policy look ups. This software has proven to be beneficial to date and we will continue to research ways to further use the software.

2013/2014 Police Department Objectives

In fiscal year 2011/2012 the Village of Oswego completed a five-year Strategic Plan. There are two objectives contained within the plan that are the sole responsibility of the Police Department. The two objectives, 1.3.2 and 1.3.3, are listed in this document; they will be reviewed annually and our progress will be contained within. The objective will be listed, followed by the *method of measurement*. When reviewing these objectives, please keep in mind that some of the department's proposed operating budget is designed to fulfill these objectives.

Strategic Plan Objectives

1.3.2 Uphold commitment to Public Safety.

The Chief and Division Commanders will track crime trend changes and make necessary changes to existing resources allocation. We will evaluate and measure results and if necessary change our efforts or request additional resources to maintain a safe community. A meeting will be held annually with the Community Development Director to identify any new developments that may require additional resources. Second, we will use modern technology and social media to increase our effectiveness. We prepare and conduct a table top exercise with Village Staff to measure our preparedness and then we will address any identified deficiencies. We have budgeted for a reverse 911 system that will not only provide emergency notifications, but also community alerts for better communication.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

1.3.3 Support/Assist Partner agencies to ensure public well-being.

We will schedule an annual meeting with the area emergency service providers to review our service for effectiveness. If any deficiencies are identified, we will work together to address them.

Service Objectives

1. Crime Prevention by utilizing technology and innovative crime prevention techniques. (Village Strategic Plan objective 1.3.2)

Shift Supervisors will track their TEAM efforts on a weekly/monthly basis by utilizing the "Patrol Tactics" file on the department "S" drive. Officers will still complete their HOA log forms as well as any other tracking tools designated by their shift supervisor. Shift Supervisors will also establish TEAM performance standards, which will be documented on the Officers' individual performance evaluation. Effectiveness will be measured by the effect these proactive techniques and tactics have on crime trends. As a means to determine the Department's success, crime data specific to burglary to motor vehicles, residential burglaries and traffic crashes will be compared to previous years.

2. Develop and maintain an acceptable level of knowledge in law enforcement topics covered through in service training. (Village Strategic Plan 1.3.2)

Monthly training will be provided in department roll calls. The Command Staff and Shift Supervisors will be responsible for identifying training topics which will assist Sergeant Bastin with creating examinations. The training topic (policy, search & seizure) will be provided to the Officer at the beginning of each month with team discussions and mandatory reading to follow. By the end of each month, Officers will be tested on their individual knowledge of the training topic. Immediate feedback will be provided to the Officer at the conclusion of the examination. Officer success will be measured utilizing written examinations. Only scores of 100% will be considered acceptable. Those who do not obtain a score of 100% will be allowed to review and re-take each exam until a score of 100% is attained. Copies of all training documents and exams will be filed in the department training file and logged in the Officer's training file.

3. Conduct an update to the current School Liaison and Investigations policies. The current policies need to have updates made to them pertaining to procedures as well as statutes that affect these positions. This process will also involve the possibility of creating a policy specific to background investigations beyond a criminal investigation.

This goal will consist of input from Investigations personnel as well as outside resources that are stakeholders and/or are experts in the area of concern. Detectives and School Liaisons will be tasked with submitting drafts to the Detective Sergeant for final approval. The Detective Sergeant will be responsible for creating final draft proposals to be approved at the Command level. Applicable CALEA standards will be adhered to.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

This goal will be monitored by the Detective Sergeant. This goal will be measured by setting deadlines for specific tasks to be completed.

4. Long term investigations of suspects committing crimes that affect the Village of Oswego.

These investigations will be outside of the normal case assignment given to Detectives on a weekly basis where they investigate specific crime occurrences. Suspects will be identified through the following ways: Patrol Officer Intelligence, informants, Detective obtained intelligence, other law enforcement agencies and intelligence learned through normal investigations. Each Detective will select or be assigned a suspect that they will investigate over a longer period of time and which are approved by the Commander of the Division. Detectives will use traditional and non-traditional investigative techniques to learn the suspect's modus operandi and work towards building a chargeable case against them. The suspects information can be shared within the larger law enforcement community with the hope that different pieces may come together to form a chargeable case. This goal will be monitored by the Detective Sergeant. This goal will be measured by determining if assigned Detectives are effectively monitoring their assigned target and communicating needs to other Departmental personnel to assist in possible prosecution of criminal activity.

Comparisons

In an effort to provide a benchmark for expenditures, we surveyed communities with a similar population size and created the following table for FY 13/14. Some of these communities were used in the Bennett Comparison Study used by the Village in 2002. We then took the overall budget and divided it by the population and the result is a cost per capita. As you can see in this comparison, we provide law enforcement services at a lower cost per capita than the average rate. We also supplied an average as well. Each community supplied us with the personnel, total budget and population.

City / Village	Fulltime Personnel	Part-time Personnel	Total Budget	Population	Cost Per Capita
	Total Authorized	Total Authorized			
Batavia	51	5	\$8,072,954.00	26,045	\$309.96
Plainfield	69	10	\$11,089,751.00	40,000	\$277.24
Westmont	51	0	\$8,911,643.00	24,685	\$361.01
West Chicago	58	13	\$9,229,200.00	27,086	\$340.74
Average	57.25	7.00	\$9,325,887.00	29,454	\$322.24
Oswego	59	8	\$8,691,706.00	30,400	\$285.91

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

Police Department Statistics

The department has provided the statistics for fiscal year 2013 and included fiscal years 2011 and 2012 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 2012 and the estimated 2013.

(Fiscal Year)	FY10/11	FY11/12	FY12/13	Change
Population (Estimate ending on April 30)	30,400	30,400	30,400	0%
Full time Personnel (Authorized)	59	59	59	0%
Part time Personnel	7	8	8	0%
Police Reports	4,439	4,339	4,101	-5%
Criminal	1,862	1,776	1,602	-10%
Non-criminal	666	703	634	-10%
Call for Service	25,128	22,607	23,541	4%
Total Arrests	1,223	1,174	1,040	-11%
Felony	96	87	69	-21%
Misdemeanors	1,127	1,087	971	-11%
D.U.I.	93	92	62	-33%
Accidents Reports	702	664	728	10%
Property Damage	484	471	544	15%
Personnel Injury	136	118	111	-1%
Hit and Run	82	73	72	0%
Fatal	0	2	1	-100%
Traffic Citations	4,004	2,976	2,754	-7%
Traffic Warnings	8,627	7,403	7,792	-5%
Ordinance Citations	2,472	2,191	2,944	34%
Miles Patrolled	461,733	393,479	388,815	-1%
Total Alarm calls	689	608	678	11%
Burglar	660	589	639	8%
Hold up	29	19	39	105%
Court Dispositions	\$149,853	\$112,141	\$115,371	3%
Total Fines/Fees & Reimbursements	\$649,657	\$727,900	\$749,395	3%
Hours Worked	110,806	110,022	107,767	-2%
Comp Time Earned	1,770	2,240	2,253	0%
Total Overtime (Hours)	4,045	4,552	4,536	0%
Contractual Service Hours	737	644	773	20%
Training Hours	6,658	6,584	5,862	-11%

* 2013 are estimated

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

**GENERAL FUND
POLICE**

EXPENDITURES	FY 11/12 ACTUAL	FY 12/13 BUDGET	FY 12/13 ESTIMATED	FY 13/14 BUDGET	BUDGET PERCENT CHANGE
Personnel Services					
Salaries, Full-Time	3,829,840	3,986,253	4,000,000	4,068,054	2%
Salaries, Clerical	402,539	432,028	418,000	434,921	1%
Salaries, Other	128,987	138,855	125,000	142,327	3%
Overtime	239,203	269,825	269,000	280,610	4%
Total Personnel Services	4,600,569	4,826,961	4,812,000	4,925,912	2%
Insurance & Benefits	2,267,352	2,343,862	2,324,063	2,479,273	6%
Professional Services	37,684	46,311	46,311	47,862	3%
Contractual Services	395,082	374,405	397,300	418,803	12%
Communication	48,271	61,018	54,880	105,387	73%
Professional Development	49,318	48,775	47,955	52,065	7%
Operating Supplies	160,656	164,010	142,150	173,995	6%
Capital Outlay	194,823	149,482	186,100	441,760	196%
TOTAL EXPENDITURES	7,753,755	8,014,824	8,010,759	8,645,057	8%

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

GENERAL FUND POLICE		Amount	Budget 2013/2014	Actual 2011/2012	Projected 2012/2013	Budget 2012/2013	FY 2014 Budget vs FY 2013	
							<i>Projected</i>	<i>Budget</i>
<u>Personnel Services</u>								
6210	Salaries, Full-Time		4,068,054	3,829,840	4,000,000	3,986,253	68,054	81,801
6220	Salaries, Clerical		434,921	402,539	418,000	432,028	16,921	2,893
6230	Overtime		280,610	239,203	269,000	269,825	11,610	10,785
6235	Salaries, Other		142,327	128,987	125,000	138,855	17,327	3,472
Total Personnel Services			4,925,912	4,600,569	4,812,000	4,826,961	113,912	98,951
<u>Insurance and Benefits</u>								
6310	FICA		372,373	343,807	366,450	364,861	5,923	7,512
6315	IMRF		49,912	45,710	50,523	48,790	-611	1,122
6320	Pension Contributions		1,075,000	1,015,000	1,025,000	1,025,000	50,000	50,000
6330	Health Insurance		937,870	813,384	835,000	853,694	102,870	84,176
6333	Life Insurance		1,464	1,528	1,543	1,253	-79	211
6335	Dental Insurance		41,892	47,207	44,680	49,650	-2,788	-7,758
6336	Optical Insurance		762	716	867	614	-105	148
Total Insurance and Benefits			2,479,273	2,267,352	2,324,063	2,343,862	155,210	135,411

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

GENERAL FUND		Amount	Budget 2013/2014	Actual 2011/2012	Projected 2012/2013	Budget 2012/2013	FY 2014 Budget vs FY 2013	
POLICE							Projected	Budget
<u>Professional Services</u>								
6430	Police Commission							
	Commission Meeting Fees	750						
	Attorney - Legal Fees	3,000						
	Promotional Testing	5,475						
	IL. Police Commission Conference/Dues	375						
	Misc. Meeting Expenses	275						
	Total Police Commission	9,875	9,875	9,880	12,900	12,900	-3,025	-3,025
6460	Crime Prevention							
	Citizen Police Academy	800						
	Supplies (I-DENTI-KIT) Pamphlet	500						
	Prairiefest (driving simulator & dunk tank)	720						
	Junior Police Badges/Giveaway Prairiefest	650						
	Child Safety Seat Equipment	50						
	Bassett Materials	200						
	Explorer Charter Fee & Expenses (yearly)	150						
	Total Crime Prevention	3,070	3,070	2,324	2,780	2,780	290	290
6467	Tobacco Compliance Checks		450	75	250	250	200	200
6530	Miscellaneous Professional Services							
	Administrative	10,785						
	Field Operations	1,125						
	Investigations	17,295						
	Total Miscellaneous Professional Services	29,205	29,205	18,496	24,681	24,681	4,524	4,524

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

GENERAL FUND		Amount	Budget 2013/2014	Actual 2011/2012	Projected 2012/2013	Budget 2012/2013	FY 2014 Budget vs FY 2013	
POLICE							Projected	Budget
6705	Juvenile Assistance		5,262	6,909	5,700	5,700	-438	-438
Total Professional Services			47,862	37,684	46,311	46,311	1,551	1,551
<u>Contractual Services</u>								
6500	General Insurance		191,406	167,290	161,600	161,600	29,806	29,806
6825	Uniform Allowances Command , Investigations & Clerical		4,500	3,500	4,500	4,500	0	0
7310	Maintenance, Buildings							
	Exterior Building	3,500						
	Interior Building	18,160						
	Parking Lot Sealcoating	3,500						
	Cleaning Service/carpet cleaning/tile and floors	9,540						
	Misc.	2,500						
	Total Maintenance, Building		37,200	42,957	58,000	35,350	-20,800	1,850
7325	Maintenance, Vehicles							
	Squad Car Maintenance	52,000						
	Vehicle Seizures (Title Transfers)	500						
	Insurance Deductibles	3,000						
	License Plates - Renewal	1,000						
	Misc. Vehicle - Bulbs, Flasher, Wipers, Bicycles	3,500						
	Total Maintenance, Vehicles		60,000	68,757	55,000	55,600	5,000	4,400

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

GENERAL FUND		Amount	Budget 2013/2014	Actual 2011/2012	Projected 2012/2013	Budget 2012/2013	FY 2014 Budget vs FY 2013	
POLICE							Projected	Budget
7330	Maintenance, Police Equipment							
	Squad Car Equip. Repair	9,190						
	Intoximeter	7,169						
	Police Equip. Maintenance Agreements/usage	28,730						
	Misc. Repair (Scales - Speed Trailer)	250						
	Total Maintenance, Police Equipment	45,339						
			45,339	30,535	38,200	38,200	7,139	7,139
7335	Maintenance, Office Equipment							
	Computer Maint.	16,090						
	Office Communication Equip.	20,300						
	Records System upgrades/maintenance	18,878						
	Total Maintenance, Office Equipment	55,268						
			55,268	49,042	60,000	50,105	-4,732	5,163
7880	Uniform Purchases							
	Bullet Proof Vests	2,100						
	Quarter Master	22,000						
	Department Equip.	740						
	Specialty Uniform	250						
	Total Uniform Purchases	25,090						
			25,090	33,001	20,000	29,050	5,090	-3,960
	Total Contractual Services		418,803	395,082	397,300	374,405	21,503	44,398

VILLAGE OF OSWEGO
 ANNUAL BUDGET
 FISCAL YEAR 2013/2014

GENERAL FUND POLICE		Amount	Budget 2013/2014	Actual 2011/2012	Projected 2012/2013	Budget 2012/2013	FY 2014 Budget vs FY 2013	
							Projected	Budget
<u>Communication</u>								
6550	Printing Expense							
	Stationary	600						
	Report Forms	7,850						
	Misc. Forms	200						
	Total Printing Expense	8,650	8,650	8,050	5,500	9,550	3,150	-900
6715	Advertising, Bids and Records		380	55	380	380	0	0
6765	Postage		6,125	4,658	5,200	7,280	925	-1,155
6785	Telephone Expense							
	Telephone Service	31,062						
	Investigations	1,370						
	Mobile Phone Service	13,300						
	Total Telephone Expense	45,732	45,732	35,508	43,800	43,808	1,932	1,924
	Dispatching Services		44,500	0	0	0	44,500	44,500
	Total Communication		105,387	48,271	54,880	61,018	50,507	44,369

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

GENERAL FUND POLICE		Amount	Budget 2013/2014	Actual 2011/2012	Projected 2012/2013	Budget 2012/2013	FY 2014 Budget vs FY 2013	
							Projected	Budget
<u>Professional Development</u>								
6565	Schools and Training Expense							
	North-East Multi-Regional Training (85x42)	4,655						
	Conferences & Specialized Training							
	Administration	5,380						
	Field Operations	13,625						
	Investigations	5,030						
	Total Schools and Training Expense	28,690	28,690	30,456	21,630	21,630	7,060	7,060
6730	Dues							
	Field Operations	1,360						
	Investigations	575						
	Administration	1,215						
	Total Dues	3,150	3,150	3,130	3,325	3,325	-175	-175
6805	Travel Expense							
	NEMRT (Lunch \$10 x 42 x 2)	1,220						
	Conferences & Specialized Training							
	Administration	8,730						
	Field Operations	6,365						
	Investigations	3,910						
	Total Travel Expense	20,225	20,225	15,732	23,000	23,820	-2,775	-3,595
Total Professional Development			52,065	49,318	47,955	48,775	4,110	3,290

VILLAGE OF OSWEGO
 ANNUAL BUDGET
 FISCAL YEAR 2013/2014

GENERAL FUND POLICE		Amount	Budget 2013/2014	Actual 2011/2012	Projected 2012/2013	Budget 2012/2013	FY 2014 Budget vs FY 2013	
							Projected	Budget
<u>Operating Supplies</u>								
6720	Books and Publications							
	Law updates	870						
	Fair Labor Standards	620						
	Total Books and Publication		1,490	1,384	1,400	1,470	90	20
6735	Gasoline		125,500	123,577	105,000	125,500	20,500	0
6740	Office Supplies							
	Printer Supplies	4,200						
	General Supplies	4,595						
	Miscellaneous	775						
	Total Office Supplies		9,570	8,137	7,500	8,720	2,070	850
6745	Operating Supplies							
	Administrative	250						
	Field Operations	23,490						
	Investigations	10,395						
	Total Operating Supplies		34,135	24,706	25,000	25,070	9,135	9,065
6806	Miscellaneous		3,300	2,852	3,250	3,250	50	50
	Total Operating Supplies		173,995	160,656	142,150	164,010	31,845	9,985

VILLAGE OF OSWEGO
 ANNUAL BUDGET
 FISCAL YEAR 2013/2014

GENERAL FUND POLICE		Amount	Budget 2013/2014	Actual 2011/2012	Projected 2012/2013	Budget 2012/2013	FY 2014 Budget vs FY 2013	
							Projected	Budget
Capital Outlay								
7840	Police Equipment		39,400	37,070	30,000	28,380	9,400	11,020
	Tasers	15,000						
	Replace Livescan device	12,000						
	Solar speed signs (2)	12,400						
7865	Squad Car Purchase		343,035	108,133	96,100	97,227	246,935	245,808
7900	Other Capital Outlay		59,325	49,620	60,000	23,875	-675	35,450
	Front remodel and carpet/flooring							
	Total Capital Outlay		441,760	194,823	186,100	149,482	255,660	292,278
TOTAL POLICE DEPARTMENT			8,645,057	7,753,755	8,010,759	8,014,824	634,298	630,233

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

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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 2014 Budget

- State shared motor fuel tax allotments have been declining with only \$775,000 estimated for FY 14
- \$600,000 budgeted for repairs to complete approximately seven(7) miles of roadway improvements
- Estimated Restricted Fund Balance at April 30, 2014 is \$1,022,314

Challenges/Issues

As long as the motor fuel tax funds continue to be disbursed, the Village will continue to have a direct funding source 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. On a long term basis it is likely that this per capita revenue source will continue to decline or remain stagnant. The tax on fuel is levied on a "per gallon" basis. As fuel efficiency continues to improve, the number of gallons of fuel sold statewide will reflect a decrease. Population increases will positively impact the Village's receipt of this tax revenue.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

MOTOR FUEL TAX FUND

	FY 11/12 ACTUAL	FY 12/13 BUDGET	FY 12/13 ESTIMATED	FY 13/14 BUDGET	BUDGET PERCENT CHANGE
Beginning Fund Balance	747,014	728,198	728,198	1,104,814	
<u>REVENUES</u>					
State Allotments	807,637	810,000	790,000	775,000	-4%
Other	198,904	0	369,116	0	0%
Interest Income	6,850	9,000	5,000	5,000	-44%
TOTAL REVENUE	1,013,391	819,000	1,164,116	780,000	-5%
<u>EXPENDITURES</u>					
Public Improvements	769,707	200,000	525,000	600,000	200%
Transfer to Debt Service Fund	262,500	262,500	262,500	262,500	0%
TOTAL EXPENDITURES	1,032,207	462,500	787,500	862,500	86%
Revenues Over/Under Expenditures	(18,816)	356,500	376,616	(82,500)	-123%
Ending Fund Balance	728,198	1,084,698	1,104,814	1,022,314	

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

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 in December for each issue and interest payments are made twice a year in June and December. The Finance department oversees all the transactions within this Fund and assures the debt payments are made on time.

Fiscal Year 2014 Budget

- This fund has revenues exceeding expenditures by \$100
- \$1,797,507 will be spent on paying debt service
- \$16,290 estimated ending Restricted 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.

Debt Issues

As of April 30, 2013, the Village has total gross outstanding debt of \$21,104,931 of which \$16,195,000 is principal. Additional descriptions of each bond issue are provided in the Financial Policy Section of the budget. The four outstanding debt issuances are as follows:

- Corporate Purpose Bond Series of 2006A
Original Issue Amount: \$9,970,000 Outstanding Principal: \$7,525,000
Date of Maturity: December 15, 2025 Outstanding Interest: \$2,506,713
- Corporate Purpose Bond Series of 2007B
Original Issue Amount: \$6,000,000 Outstanding Principal: \$4,885,000
Date of Maturity: December 15, 2027 Outstanding Interest: \$1,696,188
- Corporate Purpose Bond Series of 2009
Original Issue Amount: \$2,285,000 Outstanding Principal: \$1,495,000
Date of Maturity: December 1, 2017 Outstanding Interest: \$ 178,332

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

- Corporate Purpose 2011 Refunding Bonds
Original Issue Amount: \$2,300,000 Outstanding Principal: \$2,290,000
Date of Maturity: December 15, 2024 Outstanding Interest: \$ 528,700

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, 2013, 5% of the equalized assessed valuation was approximately \$39,325,318.
- √ The Village will strive to maintain a level annual debt service repayment schedule to maintain a stable debt service tax rate from year to year.
- √ The Village will comply with all annual debt disclosures and file them with the respective agencies

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

DEBT SERVICE FUND

	FY 11/12 ACTUAL	FY 12/13 BUDGET	FY 12/13 ESTIMATED	FY 13/14 BUDGET	BUDGET PERCENT CHANGE
Beginning Fund Balance	14,503	15,590	15,590	16,190	
<u>REVENUES</u>					
Transfer In - Other Funds	1,555,116	1,562,382	1,566,103	1,535,007	-2%
Transfer In - MFT Fund	262,500	262,500	262,500	262,500	0%
Interest	631	700	100	100	-86%
TOTAL REVENUE	1,818,247	1,825,582	1,828,703	1,797,607	-2%
<u>EXPENDITURES</u>					
Registrar/Paying Agent Fees	41,879	3,000	1,165	1,200	-60%
Debt Service-Principal	1,060,000	1,130,000	1,130,000	1,145,000	1%
Debt Service-Interest	756,715	691,882	696,938	651,307	-6%
TOTAL EXPENDITURES	1,858,594	1,824,882	1,828,103	1,797,507	-2%
Revenues Over/Under Expenditures	(40,347)	700	600	100	-86%
Other Financing Sources/(Uses)	41,434				
Ending Fund Balance	15,590	16,290	16,190	16,290	

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

DEBT SERVICE FUND			Budget 2013/2014
<u>Professional Services</u>			
8220	Registrar/Paying Agent Fees		1,200
	Total Professional Services		1,200
<u>Debt Service</u>			
8200	Debt Principal		
	2006A - Village Hall & Town Center	450,000	
	2007B - Douglas Rd	250,000	
	2009 - Douglas Rd	285,000	
	2011 - Refunding 2004A	160,000	
	Total Debt Principal		1,145,000
8201	Bond Payments - Interest		
	2006A - Village Hall & Town Center	330,225	
	2007B - Douglas Rd	192,800	
	2009 - Douglas Rd	56,482	
	2011 - Refunding 2004A	71,800	
	Total Bond Payments - Interest		651,307
	Total Debt Service		1,796,307
TOTAL DEBT SERVICE			1,797,507

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 2014 Budget

- Expenditures exceed revenues for FY 2014 by \$410,000
- Expenditures total \$435,000
- Estimated Ending Reserved Fund Balance of \$573,513

Challenges/Issues

FY 13 was the first year since the recession that allowed for some capital improvements to be completed within the Village. Grant revenue provided funding for completing several needed roadway improvements. Funding for FY 14 capital improvements is being supplied from the reserves accumulated from the Roadway permit fees. The longer term outlook is to apply for and receive more grant revenue from available sources in order to complete the long list of identified capital improvements.

Expenditure descriptions:

Village Hall improvements

Improvements to Village Hall include \$45,000 for a new door entry access system replacing the current obsolete system; \$10,000 to install Handicap Access to the front doors; \$50,000 to install an emergency power source for the building's computer room

Village Entryway Signs

The budget has \$30,000 included for the repair and replacement of Village Signs to be placed at entry points welcoming travelers to the Village.

Public Works Facility Parking repairs

The parking lot and access roadways on both sides of the facility have sections which are in need of repair. The budget includes \$50,000 for the removal and repaving of specific areas.

Old Village Hall site

\$40,000 is included in the budget for the potential demolition of the old Village Hall building on Main Street. The Village is seeking developers for the site.

N. Adams Street Bike Lane

The Village is contributing \$50,000 to the Oswegoland Park District to have a bike lane put in on a portion of this roadway. The bike lane will connect two other trail paths and provide safety to those using the roadway.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

Mill Street Multi-use path

Installation of a multi-use path on the entire length of Mill Road at a cost of \$60,000. This project will provide a trail/pathway on a busy roadway which currently does not have any sidewalks.

Route 30 Road Improvements

\$100,000 is budgeted for the local share of two intersection improvements on U.S. Highway 30. The Illinois Dept. of Transportation is widening this roadway and the Village must share in the cost for the sidewalks, streetlights, traffic signals and traffic preemption devices.

2013/2014 Capital Improvement Fund Objectives:

1. Apply for a number of grants
2. Complete all of the projects included in the FY 14 Budget

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

CAPITAL IMPROVEMENT FUND

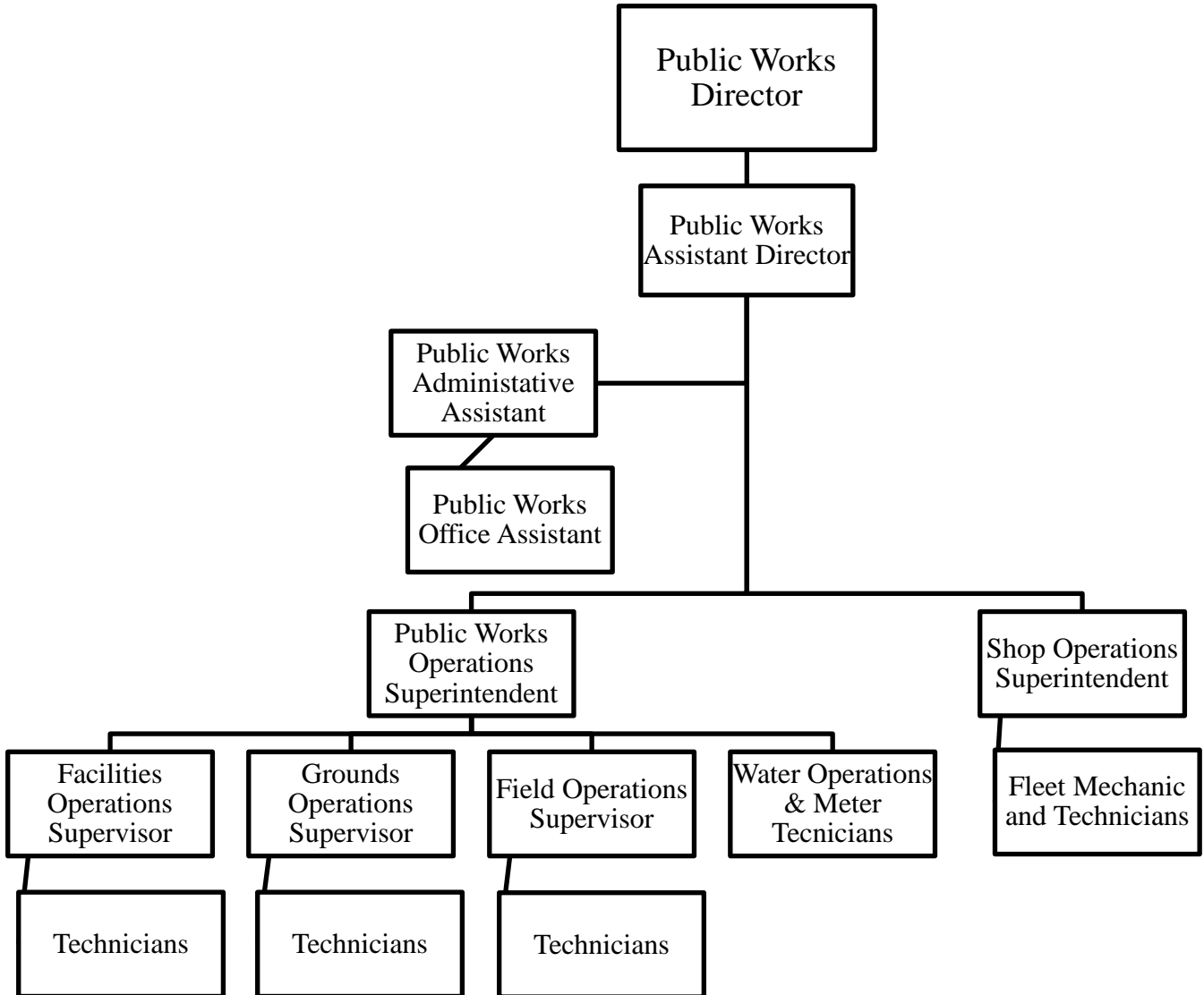
	FY 11/12 ACTUAL	FY 12/13 BUDGET	FY 12/13 ESTIMATED	FY 13/14 BUDGET	BUDGET PERCENT CHANGE
Beginning Fund Balance	648,313	830,550	830,550	983,513	
<u>REVENUES</u>					
Charges for Service	46,925	60,000	25,000	15,000	-75%
Grant Proceeds	(3,363)	902,000	1,006,122	0	-100%
Interest	35,556	32,000	12,000	10,000	-69%
TOTAL REVENUE	79,118	994,000	1,043,122	25,000	-97%
<u>EXPENDITURES</u>					
Capital Improvements					
Douglas Rd Reconstruction	(7,294)	0	0	0	0%
Downtown Parking Lot	0	0	0	0	0%
Village Hall Expenditures	221,992	0	65,000	45,000	100%
<i>Village Entry System</i>					
Old Village Hall site	0	0	0	40,000	100%
Other Capital Outlay	7,653	1,250,000	1,068,285	350,000	-72%
<i>Emergency power source for VH \$50,000</i>					
<i>Village Hall handicap entrance \$10,000</i>					
<i>Village Entryway Signs \$30,000</i>					
<i>N Adams Bike lane \$50,000</i>					
<i>Route 30 Roadway \$100,000</i>					
<i>Mill Street Multi-use path \$60,000</i>					
<i>Public Works lot repairs \$50,000</i>					
TOTAL EXPENDITURES	222,351	1,250,000	1,133,285	435,000	-65%
Revenues Over/Under Expenditures	(143,233)	(256,000)	(90,163)	(410,000)	60%
Transfers In	325,470		243,126		
Ending Fund Balance	830,550	574,550	983,513	573,513	

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

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VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

PUBLIC WORKS ORGANIZATIONAL CHART



VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

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, 783,725 feet of water main, 2,543 fire hydrants and several thousand feet of water service lines. The system has 10,600 water meters installed providing the basis for billing customers which generates the revenues for this Fund. The sewer system consists of 628,132 feet (119 miles) of sanitary sewer lines 15” and smaller and six lift stations.

The Public Works department is responsible for completing all the maintenance and repairs to the water and sewer systems. In fiscal 12/13, the Public Works Department repaired 10 water main breaks, 5 water service line leaks, 3 main line water valves were replaced, 18 fire hydrants were repaired, 4 hydrants were replaced, 133 new meters were installed in new construction, 282 meter repairs were completed and 142 meter reader units were switched out in various subdivisions.

The Public Works department staffing levels have decreased by 3 FTE’s due to the transfer of the Inspector Superintendent position to the Community Development department in the General Fund and a Technician I and Technician II position becoming vacant during FY 2013 which are not being replaced.

Public Works Department	Actual FY 09/10	Actual FY 10/11	Actual FY 11/12	Budget FY 12/13	Projected FY 12/13	Budget FY 13/14
Public Works Director	1.0	1.0	1.0	1.0	1.0	1.0
Public Works Assistant Director	1.0	1.0	1.0	1.0	1.0	1.0
Administrative Assistant	1.5	1.5	1.5	1.5	1.5	1.5
Inspector Superintendent	1.0	1.0	1.0	1.0	0.0	0.0
Operations Superintendent	3.0	3.0	3.0	3.0	2.0	2.0
Operations Supervisor	3.0	3.0	3.0	3.0	3.0	3.0
Technicians I	8.0	8.0	8.0	10.0	6.0	6.0
Technicians II	5.0	5.0	5.0	3.0	5.0	5.0
Total	23.5	23.5	23.5	23.5	19.5	19.5

Fiscal Year 2014 Budget

- Total revenues of \$5.9 million
- Total expenses of \$8.1 million
- Ending Unrestricted Net Assets Balance of \$5.8 million

Revenues

- Total revenues have decreased 5%
- Charge for services revenue is up 2% due to increases in water and sewer usage charges
- Grants revenue is the amount of treasury rebate being received on the 2009 bond issue which decreases annually
- Interest earnings are estimated to be lower by 34%

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

- Donations/contributions are down 76% as less developer public improvements are received

Expenses

- Total expenses are lower by 4% because of decreased budgets for Professional Services, Professional Development and Capital Outlay
- Personnel services is down 7% because of budget allocation changes in some public works positions and staff reductions
- Insurance/benefits are down 8% due to staff reductions resulting in lower payroll tax costs, health insurance charges and dental insurance charges
- Professional services decreased 27% due to a \$20,200 decrease in the engineering services line item
- Contractual services has increased 10% (\$135,557) due to line item increases in General insurance (\$6,000) and Maintenance-sewer main (\$135,000) for televising of mains
- Communication has increased 3% due to a \$5,000 increase in Postage costs
- Professional development is down 26% due to a \$2,000 reduction in Travel & training costs
- Operating supplies has decreased 2% because of a \$5,000 reduction in maintenance supply expense now charged to Community Development in the General Fund
- Debt service is up 16% because of the first year of principal for the 2009 Bond issuance being paid
- Capital outlay has decreased \$600,000 due to the Rt. 71 Watermain Relocation project overlapping fiscal years

Challenges/Issues

Charges for Services revenue is the major source of revenue for the Fund. Water and sewer usage charges received are 90% of the total revenues. Development fees fluctuate from year to year based on community development and are not relied upon for annual operating expenses. Total operating revenues support operating expenses and provide capital funding of basic capital needs. In order to insure long term capital replacement and funding of new capital initiatives the Village needs to establish an infrastructure replacement program to maintain the water system in good working condition and identify funding for the system improvements.

Personnel costs, contractual services, debt service and capital outlay are the largest expense generators within this Fund. Capital infrastructure improvements will require additional spending in subsequent years requiring new revenue to fund the improvements.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

2012/2013 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 2013.
6. Continue b-box locating and mapping.
This is on-going.
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 Local 150 and will be finalized for distribution in 2013.
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 2013 working with Fox Metro.
11. Plan & design Rt. 71 water main relocation.
Project started in December 2012 and will be completed in 2013.
12. Complete Well #11 landscaping
Landscaping was completed by staff in fall of 2012
13. Continue GPS/GIS water structures
Fire hydrants were started in 2012. This will be completed in 2013 and then starting on all main live valves.

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
4. Update water model for entire water system. SPO 6.3.3

2013/2014 Water and Sewer Fund Objectives

1. Maintain well house radium process per EPA standards. SPO 1.3.1
2. Safety Manual for print and distribute to staff.
3. Rt. 71 Water main re-location to begin. Project will be completed in to 2013 budget. SPO 6.3.3
4. Work with IEPA to find alternative water sources other than deep wells. Setting up meetings with surrounding municipalities for possible interconnects between water systems SPO 4.1.6
5. Continue hydrant and curb painting

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

6. Continue valve exercising
7. Monitor Route 71 Watermain Relocation Project
8. Re-Grade ditches in Cedar Glen and Windcrest after Fox Metro Sanitary Project is complete.
9. Finalize GPS/GIS all fire hydrants in 2013. Move onto water valves.

Water Pumpage by Month for the Last Four Fiscal Years

	2009/2010	2010/2011	2011/2012	2012/2013
May	62,362,000	75,885,000	86,254,000	89,625,000
June	82,511,000	71,140,000	86,424,000	115,986,000
July	95,422,000	87,716,000	98,162,000	115,945,000
August	87,158,000	86,189,000	81,111,000	93,733,000
September	80,275,000	77,171,000	79,325,000	89,193,000
October	73,512,000	75,475,000	68,678,000	72,019,000
November	62,362,000	63,307,000	62,183,000	64,939,000
December	67,142,000	66,009,000	63,675,000	67,443,000
January	70,441,000	70,749,000	66,815,000	68,380,000
February	61,806,000	66,268,000	60,947,000	61,055,000
March	64,170,000	75,825,000	67,748,000	69,717,000
April	69,689,000	70,431,000	65,583,000	
Totals:	876,850,000	886,165,000	886,905,000	777,263,000

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

	2009/2010	2010/2011	2011/2012	2012/2013
May	10,350	10,487	10,597	10,733
July	10,356	10,501	10,581	10,712
September	10,399	10,528	10,645	10,766
November	10,418	10,569	10,643	10,766
January	10,457	10,572	10,675	10,818
March	10,481	10,586	10,690	10,815

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

**WATER AND SEWER FUND
FUND SUMMARY**

	FY 11/12 ACTUAL	FY 12/13 BUDGET	FY 12/13 ESTIMATED	FY 13/14 BUDGET	BUDGET PERCENT CHANGE
Beginning Unrestricted Net Assets	4,153,302	5,382,787	5,382,787	8,009,708	
Beginning Cash and Investments	3,855,152	5,084,637	5,084,637	7,711,558	
REVENUES					
Charges for Services	6,248,905	5,602,000	6,365,260	5,726,500	2%
Permits	320	250	340	300	20%
Grants	111,934	485,000	485,021	107,500	-78%
Interest	42,123	35,000	25,000	23,000	-34%
Donations/Contributions	14,344	39,512	19,872	9,500	-76%
Transfers In			1,621,000		100%
Miscellaneous	12,743	0	3,539	0	0%
TOTAL REVENUE	6,430,369	6,161,762	8,520,032	5,866,800	-5%
EXPENSES					
Personnel Services	921,923	973,365	955,078	903,714	-7%
Insurance and Benefits	375,649	415,866	365,011	380,893	-8%
Professional Services	57,308	75,200	51,750	55,000	-27%
Contractual Services	1,569,876	1,425,843	1,281,243	1,561,400	10%
Communication	56,041	61,000	56,000	63,000	3%
Professional Development	5,069	7,600	4,600	5,600	-26%
Operating Supplies	184,347	283,000	268,500	278,600	-2%
Debt Service	1,967,026	1,462,692	1,410,929	1,699,547	16%
Capital Outlay	2,112	3,745,000	1,500,000	3,166,520	-15%
TOTAL EXPENSES	5,139,351	8,449,566	5,893,111	8,114,274	-4%
Change in Unrestricted Net Assets	1,291,018	(2,287,804)	2,626,921	(2,247,474)	-2%
Other Financing Source//Use	(61,533)	2,300,050	0	0	0%
Ending Unrestricted Net Assets	5,382,787	5,395,033	8,009,708	5,762,234	
Ending Cash and Investments	5,084,637	5,096,883	7,711,558	5,464,084	

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

**WATER AND SEWER FUND
REVENUE SUMMARY**

REVENUE	FY 11/12 ACTUAL	FY 12/13 BUDGET	FY 12/13 ESTIMATED	FY 13/14 BUDGET	BUDGET PERCENT CHANGE
Charges for Service					
Water	3,647,591	3,600,000	3,800,000	3,800,000	6%
Sewer Maintenance	1,279,152	1,300,000	1,400,000	1,400,000	8%
Water Tap on Fees	1,168,380	600,000	1,000,000	400,000	-33%
MXU Fees	71,478	45,000	86,000	55,000	22%
Bulk Water Sales	5,418	1,000	11,000	3,500	250%
Meter Sales	10,781	1,000	10,000	10,000	900%
Inspections/Observations	15,846	10,000	12,260	13,000	30%
Consumption Reports	30,493	30,000	31,000	30,000	0%
Reimbursements	19,766	15,000	15,000	15,000	0%
Total Charges for Services	6,248,905	5,602,000	6,365,260	5,726,500	2%
Permits	320	250	340	300	20%
Grants	111,934	485,000	485,021	107,500	-78%
Interest	42,123	35,000	25,000	23,000	-34%
Donations/Contributions	14,344	39,512	19,872	9,500	-76%
Transfers In	0	0	1,621,000	0	0%
Miscellaneous	12,743	0	3,539	0	0%
TOTAL REVENUE	6,430,369	6,161,762	8,520,032	5,866,800	-5%

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

**WATER AND SEWER FUND
EXPENSE SUMMARY**

EXPENSES	FY 11/12 ACTUAL	FY 12/13 BUDGET	FY 12/13 ESTIMATED	FY 13/14 BUDGET	BUDGET PERCENT CHANGE
Personnel Services					
Salaries Full-Time	871,457	904,787	900,000	834,888	-8%
Salaries Part-Time	7,368	18,578	13,000	17,576	-5%
Overtime	35,939	50,000	40,000	51,250	3%
Stipends	7,159	0	2,078	0	0%
Total Personnel Services	921,923	973,365	955,078	903,714	-7%
Insurance and Benefits	375,649	415,866	365,011	380,893	-8%
Professional Services	57,308	75,200	51,750	55,000	-27%
Contractual Services	1,569,876	1,425,843	1,281,243	1,561,400	10%
Communication	56,041	61,000	56,000	63,000	3%
Professional Development	5,069	7,600	4,600	5,600	-26%
Operating Supplies	184,347	283,000	268,500	278,600	-2%
Debt Service	1,967,026	1,462,692	1,410,929	1,699,547	16%
Capital Outlay	2,112	3,745,000	1,500,000	3,166,520	-15%
TOTAL EXPENSES	5,139,351	8,449,566	5,893,111	8,114,274	-4%

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

WATER AND SEWER FUND OPERATIONS AND MAINTENANCE		Budget 2013/2014	Actual 2011/2012	Projected 2012/2013	Budget 2012/2013	FY 2014 Budget vs FY 2013	
Amount						<i>Projected</i>	<i>Budget</i>
<u>Personnel Services</u>							
6210	Salaries, Full-Time	834,888	871,457	900,000	904,787	-65,112	-69,899
6222	Salaries, Part-Time	17,576	7,368	13,000	18,578	4,576	-1,002
6225	Certifications	0	7,159	2,078	0	-2,078	0
6230	Overtime	51,250	35,939	40,000	50,000	11,250	1,250
Total Personnel Services		903,714	921,923	955,078	973,365	-51,364	-69,651
<u>Insurance and Benefits</u>							
6310	FICA	68,110	68,025	70,000	72,942	-1,890	-4,832
6315	IMRF	101,693	99,629	102,502	107,827	-809	-6,134
6330	Health Insurance	198,540	195,201	180,000	218,297	18,540	-19,757
6333	Life Insurance	416	421	409	390	7	26
6335	Dental Insurance	12,134	12,373	12,100	16,410	34	-4,276
Total Insurance and Benefits		380,893	375,649	365,011	415,866	15,882	-34,973
<u>Professional Services</u>							
6480	Engineering Expense	20,000	7,662	5,000	40,000	15,000	-20,000
	Water system modeling and other services						
6520	Legal Services	2,000	0	16,000	2,000	-14,000	0
	Consultation with Village, or others, attorneys						
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	46,040	28,000	30,000	2,000	0

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

WATER AND SEWER FUND OPERATIONS AND MAINTENANCE		Budget 2013/2014	Actual 2011/2012	Projected 2012/2013	Budget 2012/2013	FY 2014 Budget vs FY 2013	
8220	Registrar/Paying Agent Fees Fees for all Water and Sewer related debt	3,000	3,606	2,750	3,200	250	-200
Total Professional Services		55,000	57,308	51,750	75,200	3,250	-20,200
<u>Contractual Services</u>							
6500	General Insurance	50,400	45,897	44,343	44,343	6,057	6,057
6555	Rental Expense Rental of equipment for water main breaks, water or sewer line repair	5,000	6,111	3,000	5,000	2,000	0
6585	Uniform Service Uniform rental service for Public Works staff	8,000	6,648	6,000	8,000	2,000	0
6595	Water Analysis Water sampling in the Village that is done in-house Community Water Supply Testing Fund	15,000	10,804	11,000	15,000	4,000	0
6606	J.U.L.I.E. Underground utility location services	6,500	9,313	12,000	10,000	-5,500	-3,500
6770	Pumping Expense, Electricity Electricity expense for wells 3, 4, 6, 7, 8, 9, 10, and 11	500,000	542,902	400,000	500,000	100,000	0
7310	Maintenance; Building Maintenance and security system fees on well houses and lift stations	13,500	9,307	11,500	13,500	2,000	0
7315	Maintenance; Equipment Maintenance and repair to public works vehicles or equipment	43,000	40,444	35,000	43,000	8,000	0

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

WATER AND SEWER FUND OPERATIONS AND MAINTENANCE		Budget 2013/2014	Actual 2011/2012	Projected 2012/2013	Budget 2012/2013	FY 2014 Budget vs FY 2013	
7365	Maintenance; Safety Equipment Safety equipment for the chlorine rooms at the Village wells	2,000	1,683	4,700	2,000	-2,700	0
7375	Maintenance; Garage Maintenance at the Public Works Facility garage	1,000	584	2,000	3,000	-1,000	-2,000
7380	Maintenance; Wells Maintenance and chemicals for wells 3, 4, 6, 7, 8, 9, 10 and 11	250,000	426,535	200,000	250,000	50,000	0
7390	Maintenance; Sewer Main Maintenance on all Village sewer lines including lift stations, televising lines in Brookside and Boulder Hill subdivisions, lift station upgrades and jetting lines, sewer lining, manhole lining program	180,000	66,751	105,000	45,000	75,000	135,000
7395	Maintenance; Booster Stations Maintenance on two Village booster and six pressure reducing stations	1,000	0	0	1,000	1,000	0
7400	Maintenance; Water Meters Maintenance on any water meter in the Village	5,000	6,300	12,000	5,000	-7,000	0
7405	Maintenance; Pumps Maintenance on pumps used in water main breaks	1,000	0	0	1,000	1,000	0
7410	Maintenance; Water Tower Maintenance on the Village water towers and supplies, such as light bulbs and cathodic protection	5,000	1,335	4,700	5,000	300	0
7415	Maintenance; Water Main Maintenance on all Village water mains including all necessary parts	20,000	13,302	20,000	20,000	0	0

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

WATER AND SEWER FUND OPERATIONS AND MAINTENANCE		Budget 2013/2014	Actual 2011/2012	Projected 2012/2013	Budget 2012/2013	FY 2014 Budget vs FY 2013	
7420	Maintenance; Fire Hydrants Purchase of new fire hydrants and maintenance of existing hydrants	10,000	11,861	10,000	10,000	0	0
7425	Maintenance; Radium Removal Operation of the radium removal equipment	445,000	370,099	400,000	445,000	45,000	0
Total Contractual Services		1,561,400	1,569,876	1,281,243	1,425,843	280,157	135,557
<u>Communication</u>							
6550	Printing Expense Outsourcing the printing of utility bills Printing of the Consumer Confidence Report (CCR)	14,000	11,630	12,000	14,000	2,000	0
6715	Advertising, Bids and Records Advertising and bid award documents for water or sewer projects	1,000	93	0	2,000	1,000	-1,000
6765	Postage Postage for utility bills Postage for EPA mandated Consumer Confidence Report (CCR)	35,000	32,324	30,000	30,000	5,000	5,000
6785	Telephone Expense All telecommunication expenses that include auto dialers for the SCADA system, lift stations, and cell phones	13,000	11,994	14,000	15,000	-1,000	-2,000
Total Communication		63,000	56,041	56,000	61,000	7,000	2,000
<u>Professional Development</u>							
6566	Travel and Training Continuing education classes, local and out-of-state for water operators and staff	3,000	2,312	2,000	5,000	1,000	-2,000

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

WATER AND SEWER FUND OPERATIONS AND MAINTENANCE		Budget 2013/2014	Actual 2011/2012	Projected 2012/2013	Budget 2012/2013	FY 2014 Budget vs FY 2013	
6730	Dues American Water Works Association Illinois Rural Water Association Kane County Water National Safety Council	2,600	2,757	2,600	2,600	0	0
Total Professional Development		5,600	5,069	4,600	7,600	1,000	-2,000
<u>Operating Supplies</u>							
6735	Gasoline Gasoline purchase for Public Works vehicles	65,000	46,212	55,000	65,000	10,000	0
6740	Office Supplies Day-to-day office supplies; i.e. pens, pencils, computer paper stationary, keys, etc	4,000	2,773	3,000	4,000	1,000	0
6806	Miscellaneous Mailbox repair, CDL license renewals, etc	5,600	1,402	3,500	5,000	2,100	600
7425	Maintenance, Supplies Inspector supplies; i.e. daily log books, file folders, maps	2,000	4,244	5,000	7,000	-3,000	-5,000
7445	Tool Expense Tools for vehicles, fire hydrants or water shut-offs	2,000	1,674	2,000	2,000	0	0
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>	128,042	200,000	200,000	0	0
Total Operating Supplies		278,600	184,347	268,500	283,000	10,100	-4,400

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

WATER AND SEWER FUND OPERATIONS AND MAINTENANCE		Budget 2013/2014	Actual 2011/2012	Projected 2012/2013	Budget 2012/2013	FY 2014 Budget vs FY 2013	
<u>Capital Outlay</u>							
	Route 71 Watermain Relocation	2,200,000					
	Scada system upgrade	16,520					
	Ogden Falls Tower rehabilitation	800,000					
	Emergency power source	150,000					
	Total Capital Outlay	3,166,520	2,112	1,500,000	3,745,000	1,666,520	-578,480
TOTAL WATER AND SEWER OPERATION AND MAINTENANCE		6,414,727	3,172,325	4,482,182	6,986,874	1,932,545	-572,147
<u>Debt Service</u>							
7900	Revolving Loan-Principal (1997 and 2004 IEPA loans)	120,576					
7901	Revolving Loan-Interest (1997 and 2004 IEPA loans)	28,290					
8202	2012 Bond Payment - Principal	300,000					
8208	2006B Bond Payment - Principal	100,000					
8209	2007A Bond Payment - Principal	150,000					
8210	2009 Bond Payment - Principal	265,000					
8211	2011 Bond Payment - Principal	125,000					
8212	2012 Bond Payment - Interest	73,655					
8218	2006B Bond Payment - Interest	42,232					
8219	2007A Bond Payment - Interest	116,275					
8220	2009 Bond Payment - Interest	323,944					
8220	2011 Bond Payment - Interest	54,575					
	Total Debt Service	1,699,547	1,940,969	1,410,929	1,462,692	288,618	236,855
TOTAL WATER AND SEWER FUND		8,114,274	5,113,294	5,893,111	8,449,566	2,221,163	-335,292

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

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 2012/2013, Village residents benefited from a new contract with a new vendor to provide the service. Rates decreased from \$19.75 per month for regular residential service to \$17.25 per month and \$15.13 per month to \$13.80 per month for senior citizen residential. These services are billed bi-monthly. The price residents pay for yard waste stickers decreased from \$2.49 to \$1.00 per sticker. The current garbage contract expires on April 30, 2017. Annual rate increases of 5% are included in the contract.

Fiscal Year 2014 Budget

- Total revenues exceed total expenses by \$2,400
- Estimated reserve balance of \$591,376 at April 30, 2014
- The reserve balance is 1 and a half months of expenditures

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>	<u>2012/2013</u>
May	9,595	9,749	9,591	9,680
July	9,616	9,766	9,595	9,679
September	9,645	9,800	9,628	9,716
November	9,674	9,816	9,631	9,788
January	9,700	9,801	9,618	9,791
March	9,725	9,807	9,755	9,835

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

GARBAGE COLLECTION FUND

	FY 11/12 ACTUAL	FY 12/13 BUDGET	FY 12/13 ESTIMATED	FY 13/14 BUDGET	BUDGET PERCENT CHANGE
Beginning Net Assets	465,007	550,906	548,035	588,976	
<u>REVENUES</u>					
Charges for Services					
Disposal Fees	2,266,268	2,260,000	2,088,000	2,175,000	-4%
Waste Stickers and Bins	1,330	1,200	1,600	1,500	25%
Total Charges for Services	2,267,598	2,261,200	2,089,600	2,176,500	-4%
Interest	2,224	2,000	1,341	900	-55%
TOTAL REVENUE	2,269,822	2,263,200	2,090,941	2,177,400	-4%
<u>EXPENSES</u>					
Professional Services					
Disposal Service	2,272,693	2,300,050	2,050,000	2,175,000	-5%
TOTAL EXPENSES	2,272,693	2,300,050	2,050,000	2,175,000	-5%
Revenues Over/Under Expenditures	(2,871)	(36,850)	40,941	2,400	-107%
Ending Net Assets	462,136	514,056	588,976	591,376	

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 2014 Budget

- Total revenues exceed expenditures by \$1,215,200
- Municipal contribution of \$1,075,000 which is up \$50,000 from FY 2013
- Expenditures for FY 2014 total \$509,800
- Estimated Ending Net Assets Balance of \$17,202,479

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-two 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, presenting the actuarial position of the Fund as of April 30, 2012, showed that the Police Pension Fund had a funding level of 67.5% and a return on its investment of 4.6%.

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 2013/2014

POLICE OFFICERS' PENSION FUND

	FY 11/12 ACTUAL	FY 12/13 BUDGET	FY 12/13 ESTIMATED	FY 13/14 BUDGET	BUDGET PERCENT CHANGE
Beginning Net Assets	13,027,637	14,640,154	14,640,154	15,987,279	
<u>REVENUES</u>					
Employer Contribution					
Property Taxes	1,015,000	1,025,000	1,025,000	1,075,000	5%
Employee Contributions	414,256	375,000	381,800	400,000	7%
Interest Income	659,603	250,000	435,000	250,000	0%
TOTAL REVENUES	2,088,859	1,650,000	1,841,800	1,725,000	5%
<u>EXPENDITURES</u>					
Benefits	428,991	450,000	435,000	450,000	0%
Legal Services	3,556	5,000	5,000	5,000	0%
Accounting Expense	6,890	15,000	15,000	15,000	0%
Investment Expense	30,416	30,000	30,000	30,000	0%
Professional Development	5,768	6,675	6,675	6,800	2%
Operating Supplies	721	1,000	3,000	3,000	200%
TOTAL EXPENDITURES	476,342	507,675	494,675	509,800	0%
Revenues Over/Under Expenditures	1,612,517	1,142,325	1,347,125	1,215,200	6%
Ending Net Assets	14,640,154	15,782,479	15,987,279	17,202,479	

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

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 2013/2014

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 2013/2014

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

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 2013/2014

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.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

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

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

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).

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

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."

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

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.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

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

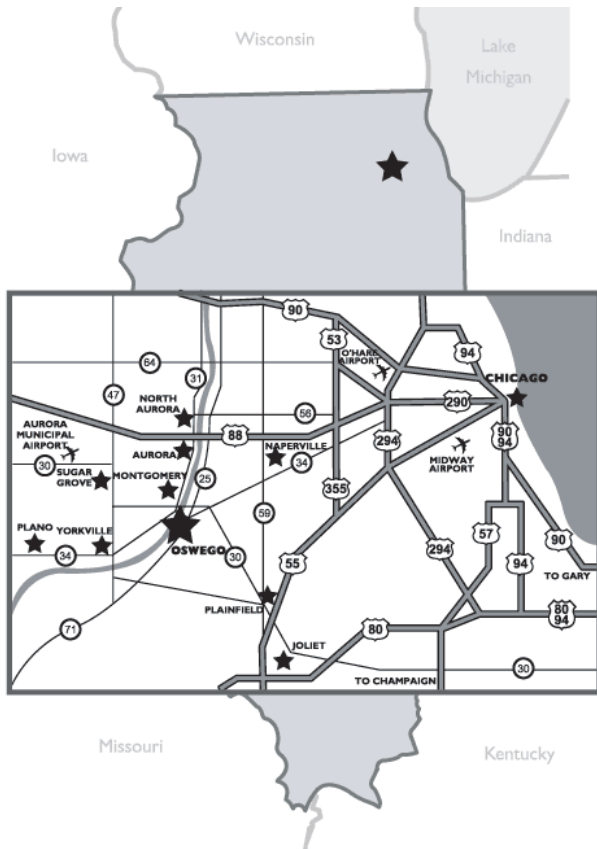
An ordinance by means of which taxes are levied.

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.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

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 over each of the next four decades increased the Village’s population to 3,876

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

residents according to the 1990 census. The Village's population per the 2000 Census was 13,326, an increase of 9,450 residents or 243.8% . 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 was an increase of 45.4% over a 4 year period. 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. Long term efforts continue to secure a Metra train depot within the incorporated area of the Village.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

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 the 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 Village's 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 10,750 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 was 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.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

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 253,435 volumes and resources and there were 370,000 visitors to its facilities over the course of 2012. The Library is part of the Prairie Area Library System (PALS) which enables users to utilize facilities of other member libraries.

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

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

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

ORDINANCE NO. 13-21

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 MAY 1, 2013 AND ENDING ON APRIL 30, 2014.

WHEREAS, on February 28, 2013, 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 May 1, 2013 and ending on April 30, 2014; and

WHEREAS, a Public Hearing on said proposed Budget was conducted on April 2, 2013 pursuant to legal notice published March 21, 2013 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 5/8-2-9.1 et seq.

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 May 1, 2013 and ending on April 30, 2014 as attached hereto and incorporated here by reference as Exhibit A, is hereby adopted.

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

SECTION 3: If any section, paragraph, clause, sentence or provision of this Ordinance shall be adjudged by any Court of competent jurisdiction to be invalid,

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

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 16th day of April, 2013.

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

APPROVED by me, Brian LeClercq, as President of the Village of Oswego, Kendall County, Illinois this 16th day of April, 2013.



BRIAN LeCLERCQ, VILLAGE PRESIDENT

Attest:



TINA TOUCHETTE, VILLAGE CLERK

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

STATE OF ILLINOIS)
)
COUNTY OF KENDALL) SS

CLERK'S CERTIFICATE

I, Tina Touchette, the duly qualified and acting Village Clerk of the Village of Oswego, Kendall County, Illinois, do hereby certify that I am the keeper of its books and records and that the attached hereto is a true and correct copy of an Ordinance entitled:

AN ORDINANCE ADOPTING THE BUDGET FOR ALL CORPORATE PURPOSES OF THE VILLAGE OF OSWEGO, KENDALL COUNTY, ILLINOIS, IN LIEU OF THE APPROPRIATION ORDINANCE FOR THE FISCAL YEAR COMMENCING ON MAY 1, 2013 AND ENDING ON APRIL 30, 2014.

which Ordinance was duly adopted by said Board of Trustees at a regular meeting held on the 16th day of April, 2013.

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

IN WITNESS WHEREOF, I have hereunto set my hand this 17th day of April, 2013.



Tina Touchette

Tina Touchette, Village Clerk
Village of Oswego



2012-2017 *Strategic Plan*



VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

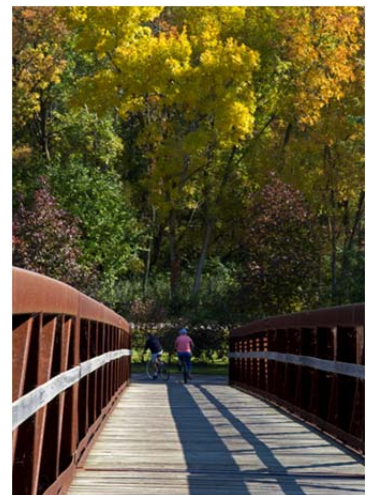


The Village of Oswego, located approximately 50 miles southwest of Chicago, is ideally placed at the southern end of the Fox River Valley. With a population of 30,400, Oswego is



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
ANNUAL BUDGET
FISCAL YEAR 2013/2014

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.

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.



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.

VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

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.



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.



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.



VILLAGE OF OSWEGO
ANNUAL BUDGET
FISCAL YEAR 2013/2014

Thank you

Village Board

Brian LeClercq	Gail Johnson
Tony Giles	Terry Michels
Jeff Lawson	Scott Volpe
Judy Sollinger	

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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Earl Johnson	Gail Johnson	Jennifer Jones Sinnott
Jon Maveus	Bill McAdams	Terry Michels

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Jerry Weaver	Les Westphal	Keith Wheeler
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VILLAGE OF OSWEGO
 ANNUAL BUDGET
 FISCAL YEAR 2013/2014

5 Year Capital Plan

Department Requests

	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Beyond Five Years
General Fund Summary						
Corporate	\$0	\$330,000	\$28,250	\$2,000	\$2,000	\$2,000
Community Development	\$0	\$9,500	\$0	\$0	\$0	\$0
Finance	\$0	\$350,000	\$40,000	\$40,000	\$40,000	\$0
Road and Bridge	\$15,000	\$5,000	\$5,000	\$5,000	\$0	\$1,500,000
Police	\$98,725	\$189,420	\$94,658	\$43,335	\$45,505	\$40,187,685
Total General Fund:	\$113,725	\$883,920	\$167,908	\$90,335	\$87,505	\$41,689,685
Motor Fuel Tax Fund	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000
Capital Improvement Fund	\$435,000	\$30,000	\$0	\$0	\$0	\$0
Vehicle Replacements	\$483,035	\$448,600	\$513,565	\$185,860	\$461,749	\$1,342,122
Water and Sewer Fund	\$3,166,520	\$150,000	\$40,000	\$0	\$0	\$19,600,000
Total All Funds:	\$4,798,280	\$2,112,520	\$1,321,473	\$876,195	\$1,149,254	\$63,231,807

Fund Detail		2014	2015	2016	2017	2018	Beyond Five Years
Corporate							
Village Board Room Security	Security upgrade for Board Room			26,250			
Code Book Evaluation/update	Review/evaluation of Village Code		30,000	2,000	2,000	2,000	2,000
Main Street Parking Lot	Public parking lot on main street		300,000				
Totals		0	330,000	28,250	2,000	2,000	2,000
Community Development							
Way finding signs	Cabinets with map of downtown		9,500				
Totals		0	9,500	0	0	0	0

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ANNUAL BUDGET
FISCAL YEAR 2013/2014

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Department Requests

		Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Beyond Five Years
Finance							
Financial Software	Implement new financial software		350,000	40,000	40,000	40,000	
Totals		0	350,000	40,000	40,000	40,000	0
Police							
Livescan machine	Replace existing machine	12,000					
Tasers	new purchase	15,000					
Solar speed signs	2 speed signs	12,400		13,670	14,360	15,080	49,955
Land	Land for new PD						
HVAC	replace existing system		121,590				
Front desk remodel	Remodel front desk area	35,175					
Computer equipment	equipment and servers			27,565	28,975	30,425	137,730
Copier				30,000			
Police Facility	new police station						40,000,000
Generator Switch	replace existing switch		10,500				
Carpet & Flooring Replacement	Replace flooring in all non-tiled areas of PD	24,150					
Air lock Entry	Build an air lock entry for the front entrance of lobby					13,125	
Overhead Doors	Replace overhead doors for Sallyport & Maintenance Bay					24,255	
Partial Remodel - Women's Locker Room	Reconfigure women's locker room including the replacement of lockers					19,950	

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ANNUAL BUDGET
FISCAL YEAR 2013/2014

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Department Requests

		Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Beyond Five Years
Partial Remodel - Break room	Replace cabinets and furnishings to better accommodate			12,975			
Partial Remodel - Men's Locker Room	Replace Sink & Countertop in men's locker room			2,783			
Outside Ground Lighting	Replace outside ground lighting around PD			7,665			
Totals		98,725	189,420	94,658	43,335	45,505	40,187,685

Road and Bridge

Cedar Glen Curb/ Gutter	Installation of curb / Gutter and sidewalks						1,500,000
Downtown/VH Landscaping	Landscaping plans for downtown and Village Hall	15,000	5,000	5,000	5,000		
Totals		15,000	5,000	5,000	5,000	0	1,500,000

Motor Fuel Tax Fund

Annual Road Program	road rehabilitation and reconstruction	600,000	600,000	600,000	600,000	600,000	600,000
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Capital Improvement Fund

Handicap entrance VH	Install handicap entrance at Village Hall	10,000					
Village Hall power source	Emergency power source	50,000					
Village Hall Access System	New door access system	45,000					
Entryway signs	Village entryway signs	30,000	30,000				
Bike lanes	N Adams bike lanes	50,000					
Old Village Hall	Site improvements-demo building	40,000					
Route 30 Road Improvement	Signals, sidewalk, opti-con, lighting	100,000					
Mill Road Multi-use path	installation of mutli use path	60,000					
Public Works Facility	Parking lot repairs	50,000					
Totals		435,000	30,000	0	0	0	0

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 ANNUAL BUDGET
 FISCAL YEAR 2013/2014

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Department Requests

		Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Beyond Five Years
<u>Vehicle Replacement</u>							
<u>Building & zoning</u>							
Small pick up truck	Replace existing vehicle	25,000	25,000	25,000			100,000
<u>Community Development</u>							
Small 4 X 4 Truck	replacement vehicle	40,000					40,000
<u>Public Works</u>							
Pickup truck	replace 2001 pickup	45,000				45,000	
Pickup truck	replace 2002 locator vehicle	30,000					
Single axle 5 yd truck	replace 1990 single axle						140,000
Tractor	replace tractor used for ditches		60,000				
Combination Backhoe/mower	Replace 1988 John Deere Combo			150,000			
4 x 4 Pickup	Replacement vehicle		45,000	45,000			45,000
1 Ton Truck	Replacement for 1999 1 Ton Truck			80,000			
6 Wheel Dump	Replacement for 1996		180,000				
		75,000	285,000	275,000	0	45,000	185,000
<u>Police Department</u>							
Vehicle replacement	replace vehicles		138,600	181,975	152,860	357,000	874,743
Vehicle purchase	new vehicles						88,425
Vehicle replacement	squad car 09 fully equipped	45,905					
Vehicle replacement	squad car 12 fully equipped	45,905					
Vehicle replacement	squad car 16 fully equipped	45,905					
Vehicle replacement	squad car 34 fully equipped	45,905					
Vehicle replacement	squad car 07 fully equipped-suv	47,505					
Vehicle replacement	Transport van 14 fully equipped	51,505					
Replacement trailer	Smart Trailer	22,000				25,000	

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 ANNUAL BUDGET
 FISCAL YEAR 2013/2014

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		Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Beyond Five Years
Vehicle replacement	squad car 11 fully equipped- investigations						15,730
Police cadet vehicle	new vehicle for cadet				33,000		
Vehicle replacement	CSO truck 33 fully equipped	38,405		31,590		34,749	38,224
	Total Vehicle Replacement	343,035	138,600	213,565	185,860	416,749	1,017,122
		483,035	448,600	513,565	185,860	461,749	1,342,122
Water and Sewer Fund							
Scada upgrade	upgrade current scada software	16,520					
Ogden Falls Tower	Painting of Tower	800,000					
Fox Chase Tower (2020)	Painting of Tower						800,000
Hunt Club Tower (2022)	Painting of Tower						800,000
Village Center Tower	Painting of Tower						500,000
RT 71 water main	Relocate water main	2,200,000					
PW Facility (Phase II & III)	Build addition						5,000,000
Well 7	Generator	150,000					
Well 6	Generator		150,000				
Town center rehabilitation	Phase 3 Town Center rehab						10,000,000
Watermain	Paradise parkway watermain loop						2,500,000
Pickup	Vehicle replacement			40,000			
	Totals	3,166,520	150,000	40,000	0	0	19,600,000