



# **ANNUAL BUDGET**

**Village of Oswego, Illinois**

**Fiscal Year May 1, 2014 – April 30, 2015**



About the photo on cover.

### ***SHIPS AHOY? KAYAKS AMOY!***

*Kayaking from (A)urora to (M)ontgomery to (O)swego to (Y)orkville*

On Saturday, July 20, 2013, the CEO's of four contiguous municipalities--- Aurora, Montgomery, Oswego, and Yorkville---enjoyed a day kayaking on the beautiful Fox River to promote the waterway as a tool for economic development and recreational opportunities in the region. This united effort will also illustrate the need to open the existing canoe bypass channel in Montgomery, which would greatly increase the value of the waterway for recreational uses and spur further tourism, recreation, and economic development in the four communities. The current concrete and earthen dam at the southern end of the bypass channel is the only obstacle to an otherwise uninterrupted 13 mile river trek between Aurora and Yorkville. Economic development grant funding is being considered for the project and the show of solidarity between the municipalities and other stakeholders will be valuable in securing future funds.

Kayakers included Aurora Mayor **Tom Weisner**, Montgomery Village President **Matt Brolley**, Oswego Village President **Brian LeClercq**, and Yorkville Mayor Pro-Tem and 3<sup>rd</sup> Ward Alderman **Chris Funkhouser**.



# Village of Oswego



## Principal Officials

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### 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)

### MANAGEMENT STAFF

**Steve Jones**

Village Administrator

**Rod Zenner**

Community Development Director

**Christina Burns**

Assistant Village Administrator/  
Human Resource Director

**Vijay Gadde**

Economic Development Director

**Tina Touchette**

Village Clerk

**Jennifer Hughes**

Public Works Director

**Mark Horton**

Finance Director/Village Treasurer

**Michele Brown**

Community Relations Manager

**Dwight Baird**

Police Chief

**Patty Lariviere**

Building & Zoning Manager

Officials and Staff may be contacted at:  
[village@oswegoil.org](mailto:village@oswegoil.org) or 630/554-3618



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Village of Oswego****Illinois**

For the Fiscal Year Beginning

**May 1, 2013**

Executive Director

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, 2013.

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.

## **READER'S GUIDE TO UNDERSTANDING THE BUDGET**

The various sections of the budget are described here to assist the reader in understanding this complex budget document.

### **BUDGET MESSAGE**

This is a message about the challenges, opportunities and uncertainties the Village faces in preparing the annual budget. The message highlights the Village's budget priorities and the principles adhered to in developing the budget.

### **STRATEGIC PLAN & STATUS**

This section contains a copy of the Village's current Strategic Plan and a progress report on how the Village is completing those long-term, entity-wide goals.

### **VILLAGE OVERVIEW**

The Village Overview section gives general information about the Village of Oswego, including location, history, demographics, community economics, and organizational charts.

### **BUDGET OVERVIEW**

The Budget Overview details the overall budget process and gives a basic understanding of how the Village creates and presents a budget. It also summarizes the Village's fund structure, financial management policies and provides detailed explanations of the major revenue sources and financial trends of the Village.

### **BUDGET SUMMARIES**

The Budget Summaries present the Village's Budget in table and chart form. The Village presents this financial information in several different ways and compares current year information to prior years in order to gain a better understanding of the flow of funds and to note significant changes year after year. This section contains information on staffing levels and changes in fund balances for each of the Village's funds.

### **CAPITAL PLANNING & DEBT**

A summary of the Capital Improvement Program (CIP) is included within this section. A summary of the first five years of capital projects is listed by project category. Each capital project that is categorized as significant and non-routine will have a detailed explanation of the project by fund and will specify its impact on the Operating Budget. The budget for the Capital Improvements Program is developed and presented separate from the Operating Budget. The section also includes financial details on current debt obligations, including the effects of existing debt on current operations.

**FUNDS & DEPARTMENTAL BUDGETS**

The Budget Narratives are included by fund, then department, then division, if applicable. Each fund, as well as each department/division within each fund, will have a budget narrative. These narratives start with a description of the department/division, historical staffing levels, analysis of the FY 15 Budget, current challenges/issues, prior year accomplishments, goals and objectives for the current year budget and show performance measures for the specific department. The goals for each division will reflect the linkage to the Village's strategic goals, if applicable.

**APPENDIX**

The Appendix of this document includes a statistical section, a glossary, a list of common acronyms used in this document and the annual compensation disclosure required by State Statute.

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May 12, 2014

Village Residents  
Village President and Village Board of Trustees  
Village Administrator

Staff is pleased to present the Fiscal Year 2015 Village of Oswego Annual Budget. The Annual Budget serves as the spending authority for the fiscal year beginning on May 1, 2014 and ending April 30, 2015. The Village operates under the Municipal Budget Act as defined under Illinois Compiled Statutes. The Budget estimates both revenues and expenditures/expenses for the fiscal year providing the legal level of control at the Fund level. A budgetary system of monitoring and control has been established to ensure accountability and budgetary compliance.

A significant amount of time and effort has gone into the preparation of the Budget. The Budget serves as a policy document, operations guide, financial plan and a communication device for all the stakeholders in the Village of Oswego.

The Fiscal Year 2015 Annual Budget was created in accordance with the Village's 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*

The budgets of all Funds and departments are based on the assigned tasks as outlined in the Implementation Plan derived from the Village Strategic Plan. The Strategic Plan is the driving force for development of the budgets along with Citizen's requests and Village Board initiatives.

### **Short term factors and Assumptions**

Accomplishing the objectives and goals of the Village Strategic Plan cannot just simply be achieved by scheduling them for completion over the life of the Plan. The challenge is identifying funding to allow for specific projects to be included in the annual budgets. Keeping expenditures within the current revenue streams has been a key principle at the Village for a number of years. Many factors and assumptions are used to guide staff in developing the annual budgets including;

Factors;

- Available funding to pay for services and capital infrastructure improvements
- Ability to maintain the current service levels with current staffing levels
- Improving economic development growth within the Village
- Sustainability and planning for the future
- Emphasis on becoming more efficient and economical in providing village services
- Capital improvement planning

Assumptions used throughout the budget process were;

- Growth in the national economy
- Growth in residential housing, economic development and population increases within the Village and surrounding municipalities
- Improving revenues in existing revenue sources and the Village Boards' concurrence to look at new sources of revenue
- State of Illinois financial problems and concerns of reductions in state shared revenues
- Long term capital planning concerning the Village infrastructure

Together, all the listed factors and assumptions have allowed for the Fiscal Year 2015 Budget to continue along the same path as the current year budget. Increasing revenues and maintaining operating expenditures at current spending levels has provided the means to continue budgeting for increased capital expenditures. The Village weathered the recessionary years by controlling expenditures and increasing reserves in the General Fund and Water & Sewer Fund. This diligence has put the Village in a stronger financial position than it was prior to the recession.

Revenue budgets are derived based on historical trend data kept on specific sources of revenue, current year to date receipts and knowledge on the current/future economic environment. Expenditure budgets are compiled from worksheets submitted from department heads based on historical patterns, adjustments for new programs and annual line item adjustments.

### **Challenges and Issues**

The Village is facing a number of challenges and issues as it moves towards the next fiscal year and subsequent fiscal years. Revenues are the number one challenge the Village faces moving forward. The majority of revenue sources for operations are received from some form of tax revenue. The majority of the tax revenue (81%) is received from the State of Illinois. The State of Illinois continues to have its share of budget struggles and the legislature every year contemplates reducing the distributions to local governments from these tax revenues to balance their budget. Local governments constantly fight to keep the current share of these vital revenue streams. Without these shared revenues, the Village would have to implement more local taxes and increase the property tax levy to maintain current service levels.

Staff began informing the Village Board about the costs associated with future village infrastructure improvements during Fiscal Year 2012 and 2013. Staff created the first extensive Capital Improvement Plan (CIP) document and discussed its contents with the Village Board as the first step in the Fiscal Year 2015 Budget process. The twenty year plan detailed the substantial infrastructure costs which are forthcoming which are far greater than the annual amounts the Village has been spending in past years. The issue of funding the projects and the year of completion has become the challenge. The Village Board agreed with the projects slated for the Fiscal Year 2015 Budget and also agreed to discuss new revenue sources to pay for the projects in the future. Discussions are ongoing as to what revenue sources will be implemented and should be determined over the next couple of months.

The Village has not stopped growing and residential growth is picking up along with economic development. The growth is welcomed as it should increase the revenue streams but at the same time places additional burden on existing services and staffing. The Village will determine when staffing should be increased by comparing the costs of outsourcing services to the private sector with the costs of providing the service by the Village. As noted in the short term factors,

the Village is focusing on the welfare of the employees as a new wellness initiative is being put in place and training budgets have increased to increase the employees' skillsets.

Unanticipated weather related events have had a significant effect on the current fiscal year expenditures as well as the budget for Fiscal Year 2015. Flooding early in FY 2014 caused the Village to incur unbudgeted expenditures to assist Village residents and repair damaged property and two Village owned bridges. Then the realities of winter hit in early December lasting through March with close to record snowfall totals for the season. This has depleted the Village's roadway salt reserves and caused the budgets for snow removal and overtime expenditures to be exhausted. These unanticipated events have caused the Fiscal Year 2015 Budgets to be increased substantially in the Public Works department for snow removal and overtime at the expense of increasing other line item budgets.

### **Fiscal Year 2015 Budget Overview**

The Fiscal Year 2015 Village Budget has projected total revenues of \$29 million and total expenditures of \$29 million. Fiscal Year 2015 operating revenues (General Fund, Capital Improvement Fund, Water & Sewer Fund, and Garbage Collection Fund) total \$25 million compared with total operating expenditures of \$25 million. Operating expenditures exceed operating revenue by \$0.5 million due to the increased costs for snow removal, EAB tree replacement and vehicle replacements in the General Fund.

### **Revenues**

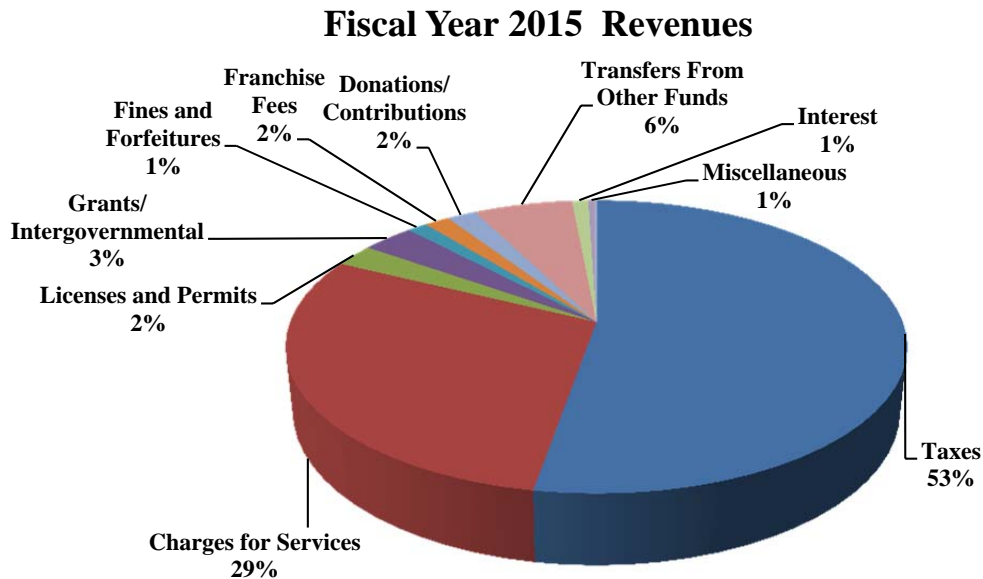
Total revenues have increased 5% or \$1.5 million compared to the final budget for Fiscal Year 2014. Total Fiscal Year 2015 revenues are budgeted \$0.6 million less than what is projected for Fiscal Year 2014 because of the \$1.0 million difference in the Police Pension Fund for unrealized gains which are budgeted at \$0.0 for FY 2015.

<b>REVENUES BY SOURCE - ALL FUNDS</b>						
<b>REVENUES</b>	<b>FY 2013 ACTUAL</b>	<b>FY 2014 BUDGET</b>	<b>FY 2014 PROJECTED</b>	<b>FY 2015 BUDGET</b>	<b>FY 2015 Budget vs FY 2014</b>	
					<b>Projected</b>	<b>Budget</b>
Taxes	14,072,478	14,485,400	14,704,212	15,405,580	5%	6%
Charges for Services	9,140,336	8,258,200	8,687,792	8,613,400	-1%	4%
Licenses and Permits	614,611	549,975	726,225	725,450	0%	32%
Grants/Intergovernmental	2,665,204	957,810	978,265	930,500	-5%	-3%
Fines and Forfeitures	365,674	366,560	354,000	356,000	1%	-3%
Franchise Fees	414,471	453,400	423,392	444,000	5%	-2%
Donations/ Contributions	640,276	517,800	578,347	522,760	-10%	1%
Transfers From Other Funds	3,522,294	1,797,507	1,779,064	1,769,907	-1%	-2%
Interest	1,318,898	313,000	1,391,950	291,500	-79%	-7%
Miscellaneous	422,999	49,000	147,490	144,990	-2%	196%
<b>TOTAL REVENUE</b>	<b>33,177,242</b>	<b>27,748,652</b>	<b>29,770,737</b>	<b>29,204,087</b>	<b>-2%</b>	<b>5%</b>

The Motor Fuel Tax Fund revenue is 17% greater compared with Fiscal Year 2014 budgeted revenue due to an additional distribution of State funds received in FY 2014 and FY 2015.

Capital Improvement Fund revenue is less than last fiscal year because of less interest earnings.

The following chart shows the Village's total revenues for all Funds classified by type of revenue for Fiscal Year 2015. Taxes are the largest revenue source accounting for 53% of total revenues. Tax revenues are comprised of state shared taxes (61%), locally imposed taxes (30%) and property taxes (9%). Charges for Services are the second largest revenue source accounting for 29% 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.



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**

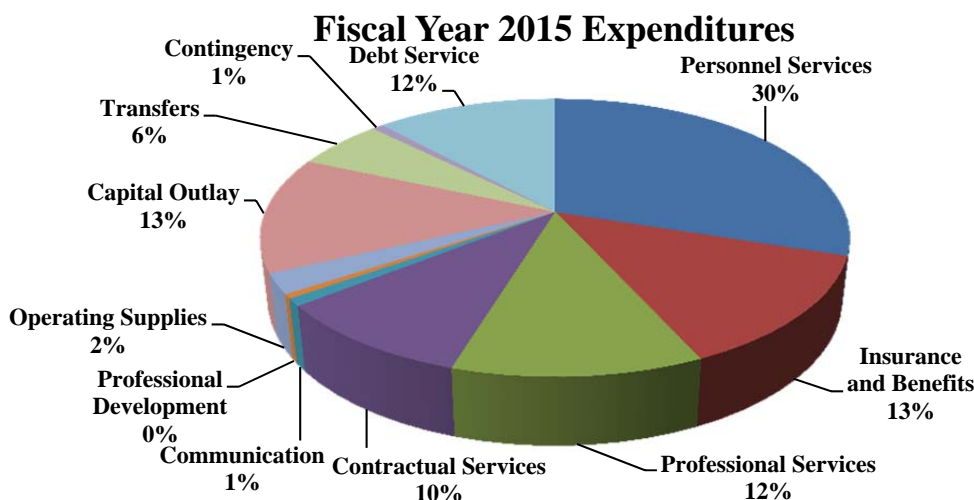
Total expenditures have decreased slightly (\$27,000) compared to the final budget for Fiscal Year 2014. Total expenditures are \$2.3 million greater than Fiscal Year 2014 total estimated expenditures due to increases in the Motor Fuel Tax, Capital Improvement and Water and Sewer Funds.

- General Fund expenditures have increased due to increases in Contractual services and Capital Outlay.
- Motor Fuel Tax Fund expenditures have increased because of the increase in public improvement costs.
- Debt Service Fund expenditures have decreased due to the 2013 Bond refunding and associated interest savings.
- Capital Improvement Fund expenditures have increased for the completion of capital items.
- Water and Sewer Fund expenses have decreased because of less capital outlay costs in FY 2015.
- Garbage Collection Fund expenses have increased due to the annual increase in disposal costs.

- The Police Pension Fund expenses have increased because of increased benefit payments and investment costs.

EXPENDITURES BY TYPE - ALL FUNDS						
EXPENDITURES	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET	FY 2015 Budget vs FY 2014	
					Projected	Budget
Personnel Services	8,009,220	8,350,531	8,368,495	8,773,949	5%	5%
Insurance and Benefits	3,361,285	3,655,977	3,606,676	3,835,832	6%	5%
Professional Services	2,896,303	3,239,815	3,395,746	3,399,047	0%	5%
Contractual Services	2,570,284	2,748,057	2,982,307	2,808,006	-6%	2%
Communication	181,177	277,449	260,456	254,255	-2%	-8%
Professional Development	96,429	129,110	112,158	144,781	29%	12%
Operating Supplies	470,348	648,300	684,785	691,405	1%	7%
Capital Outlay	3,981,000	4,783,280	2,405,365	3,961,281	65%	-17%
Transfers	3,449,603	1,797,507	1,779,064	1,689,907	-5%	-6%
Contingency	0	145,046	0	220,320	0%	52%
Debt Service	2,514,013	3,495,854	3,304,482	3,465,111	5%	-1%
<b>TOTAL EXPENSES</b>	<b>27,529,662</b>	<b>29,270,926</b>	<b>26,899,534</b>	<b>29,243,894</b>	<b>9%</b>	<b>0%</b>

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 43% of total expenditures. Capital Outlay accounts for 13%, Debt Service expenditures account for 12%, Professional Services 12%, Contractual Services 10%, Transfers 6% and the remaining categories account for 4%.



The Fiscal Year 2015 Budget includes increases/decreases to numerous line item accounts and several new line items not previously budgeted which have increased the respective Fund budgets.

General Fund

- New line items for a Village Hall Safety Committee (\$2,000) and Staff Development (\$10,000)

- General Insurance for liability claims has increased across all departments
- Snow removal expense has been increased \$85,000 and a new \$30,000 amount for de-icing chemicals has been added in the Road & Bridge department
- Tree purchase line item has increased \$62,000 for the Emerald Ash Borer program
- Road & Bridge capital outlay has \$343,400 for Waubensee Creek Bike Path repairs and vehicle replacements
- Economic development has included \$10,000 in the budget for a Target Marketing Analysis
- Finance has included \$50,000 for a Consultant to complete a Needs Analysis and Software search
- Police department budget includes a \$35,000 increase to complete promotion and entry level police testing
- Police department capital outlay includes \$55,000 for interior building repairs and \$233,000 for vehicle replacements

#### Motor Fuel Tax Fund

- Public improvements for roadways increased \$738,000 and a new item \$75,000 budgeted for Pavement Analysis

#### Water and Sewer Fund

- Costs of \$550,000 for power source installation at Well #6

### **Individual Funds**

#### **General Fund**

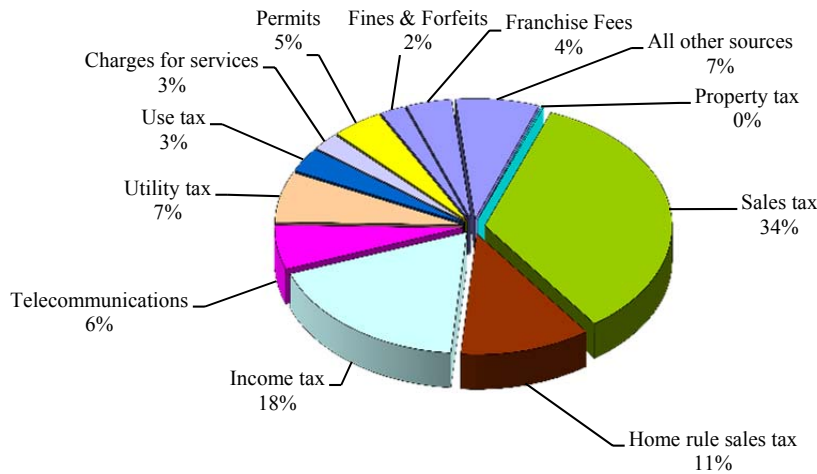
The General Fund is the largest fund of the Village accounting for all of the services provided for the residents. Police protection, public works services (street maintenance, forestry, snow plowing), building and code enforcement, economic development, planning and zoning, engineering, legal services, and general administration are accounted for in this fund. General Fund revenues and expenditures account for 56% of the total Village revenue and expenditures budget for the 2015 Fiscal Year.

#### **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 \$16.3 million which is \$0.5 million greater than the projected Fiscal Year 2014 revenue total. Tax revenue increases of 4% are offsetting decreases in other revenue categories netting to the overall increase. The chart which follows shows three (3) revenue sources comprise 63% of all General Fund revenues. These three sources are sales tax, income tax and home rule sales tax.



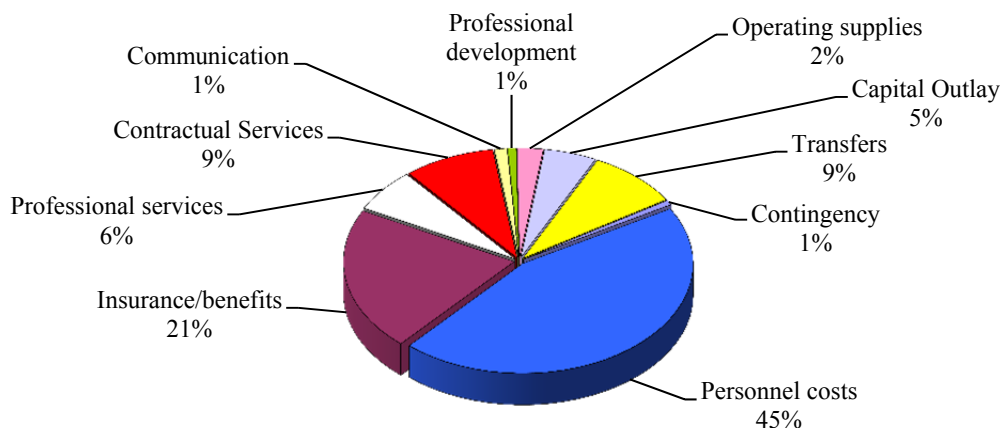


Taxes, which account for 87% of General Fund revenues, are budgeted to increase \$0.8 million compared to the Fiscal Year 2014 Budget but only \$0.6 million greater than Fiscal year 2014 projected total tax revenues. Sales tax revenues and income tax revenues are the two largest sources of tax revenues accounting for 34% and 18% respectively. State shared revenues (revenues collected by the state and distributed on a per capita basis) account for 81% of the total tax revenues received.

**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 2015 total \$16.3 million compared to Fiscal Year 2014 projected expenditures of \$15.6 million, an increase of \$0.7 million.

General Fund expenditures budgeted for Fiscal Year 2015 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 66% of the total expenditures.



Contractual services are 9% of total expenditures and have increased 18% compared to the Fiscal Year 2014 Budget.

The **Motor Fuel Tax Fund** is used to account for the State of Illinois motor fuel tax distributions which are restricted for specific uses. The Village uses the entire amount received to pay a portion of the debt service on roadway improvements paid for from debt issuances and the balance to pay for the Village's annual roadway improvement program. The costs of the annual road program have begun to exceed the annual amount received from the State. The MFT Fund budget shows a shortfall of \$0.8 million. Additional revenue sources were discussed during the budget process to support the shortfall but no final decision was made. If additional revenue sources are not identified and implemented during the fiscal year, reserves may have to be used to pay for the fund expenditures.

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, 2014 is \$19 million. The Village has five separate debt issuances outstanding which are paid out of the Debt Service Fund. Expenditures in the Debt Service Fund for Fiscal Year 2015 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 fee revenue used for the construction of municipal facilities, roads and other infrastructure improvements. \$0.5 million is budgeted to complete building, bridge improvements and equipment purchases in Fiscal Year 2015. These expenditures will deplete the remaining monies in this fund.

### **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 2015 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 remain a topic of future study. Future water & sewer costs will include replacement costs (rehabilitation of existing facilities and infrastructure), as well as system expansion. The Village is currently proposing a study of capital costs related to utility system expansion and the adequacy of connection fees to fund this expense. A future study remains necessary to determine the replacement costs of existing utility infrastructure, and the adequacy of water and sewer rates to fund these future needs.

Revenues are estimated to increase \$0.2 million compared to the Fiscal Year 2014 budget. Water and sewer charges for services revenue is increasing due to increased new development and water connection fees. Expenses have decreased 24% compared to the Fiscal Year 2014 budget because of the 57% reduction in the capital outlay budget.

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 2015 debt service is \$1.7 million. 28% of the estimated water and sewer charges revenue will be used to pay the debt service in Fiscal Year 2015. The total outstanding principal and interest at April 30, 2014 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 2015 are \$2.2 million compared to total expenses of \$2.2 million. The Fund reserve balance is at 24% 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 \$1.2 million to the pension fund in Fiscal Year 2015 based on the actuarial report as of the fiscal year ending April 30, 2013. Fiscal Year 2015 revenues of \$1.8 million exceed expenditures of \$0.6 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, 2015 of \$20.2 million or a ratio of 33:1 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 eleven 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 tenth straight year for the Fiscal Year 2014 Annual Budget. The Fiscal Year 2015 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 Village of Oswego's Annual Village Report for calendar year 2013 details the accomplishments of the Village as a whole and noting all the tasks worked on by staff during the year. The report is available on the Village website at [www.oswegoil.org](http://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.

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.

The Capital Improvement Plan (CIP) will also be updated and adopted annually. The CIP will provide the long term view of expenditures associated with upcoming village improvements to roadways, vehicles/equipment, water/sewer infrastructure and other major Village projects. The CIP adoption will impact the subsequent year's budget preparation.

**Acknowledgments**

The preparation of the Fiscal Year 2015 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 Long Term Goals and Objectives**

A Strategic Plan for the years 2012-2017 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 Strategic Plan provides direction for staff on what needs to be accomplished by 2017. An Implementation Plan was completed early in Fiscal Year 2013 outlining specific tasks for achieving each strategic plan goal. Each task was also assigned to a respective department. Two Years into the Plan, staff has accomplished a great deal but still has much more to accomplish. The Village Administrator reports on the progress of the Strategic Plan semi-annually at a Village Board meeting. The Strategic Plan has six broad objectives or Long Term Goals.

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.

Each long term objective is further broken down into a number of achievable goals. The individual department budgets are prepared in direct correlation with the underlying tasks associated with each Objective or Long Term Goal.

The Strategic Plan and January 2014 Implementation Plan status update is presented here to provide a sense of what has been accomplished and what remains to be completed over the next three years. The two documents provide the long term and short term goals for the Budget.



# 2012-2017 *Strategic Plan*



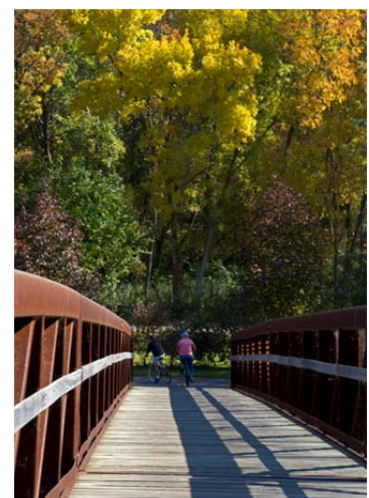


*The Village of Oswego, located approximately 50 miles southwest of Chicago, is ideally placed at the southern end of the Fox River Valley. With a population of 30,400, Oswego is*



*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.

# 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.

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.





## *Thank you*

### ***Village Board***

Brian LeClercq

Tony Giles  
Jeff Lawson  
Judy Sollinger

Gail Johnson  
Terry Michels  
Scott Volpe

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

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

### ***Steering Committee:***

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Lynn Cullick  
Gail Johnson  
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Jennifer Jones Sinnott  
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Michele Bergeron  
Jon Maveus  
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Darcy Blair  
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### ***Community Members & Village Staff that participated throughout the process:***

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Pastor Phil Sheets  
Sarah Skilton  
George Stenitzer  
Sandy Towery  
Les Westphal  
Bob Wyngard  
Zbynek Zidlicky

Andy Clements  
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Scott Hart  
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Bryan Joslin  
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Brenda Van Wyhe  
Keith Wheeler  
Christine Zidlicky

Village of Oswego 2012-2017 Strategic Plan Implementation Progress Update (January 2014)

			Initiation	Dates Target	Complete	% Complete
<b>Governance and Municipal Services</b>						
Elected officials and staff partner effectively to guide and serve our community, within our budget and resources; but will adequately plan for the future.						
<b>Goal 1.1 Maintain mindful fiscal policy that strikes a healthy balance between resources and needs.</b>						
* FIN	1.1.1	Adopts balanced budgets and maintains expenditure levels within the revenue stream.	May-12	Apr-17		
	Task 1	Adopt budget with total revenues => expenditures for the General Fund.	May-12	On Going		On Going
	Task 2	Adopt budget with total revenues => expenditures for the Water & Sewer Fund.	May-12	On Going		On Going
	Task 3	Fund reserves used to balance budgets for one time expenditures only.	May-12	On Going		On Going
	Task 4	Maintain Fund balances in accordance with Fund Balance Policy.	May-12	On Going		On Going
FIN	1.1.2	Commit to rigorous fiscal analysis to understand the short and long term implications of fiscal policies and decisions.	Jun-12	Apr-17		
	Task 1	Complete Five Year Fiscal Financial Forecast annually.	May-12	On Going		On Going
	Task 2	Complete Water and Sewer rate analysis annually and include in Five Year Forecast.	May-12	On Going		On Going
	Task 3	Maintain ten year account history on all revenue and expenditure/expense accounts.	May-12	On Going		On Going
	Task 4	Complete Monthly Financial Report.	Jun-12	On Going		On Going
	Task 5	Complete Fiscal Year Quarterly Report on Village finances.	Jul-12	On Going		On Going
	Task 6	Complete Twenty Year Capital Improvement Plan annually.	May-13	Dec-13		70%
FIN	1.1.3	Research revenue options in order to diversify the revenue stream.	May-12	Apr-17		
	Task 1	Research and create revenue toolkit; update annually.	Jun-12	On Going		On Going
	Task 2	Attend seminars and conferences on revenues.	May-12	On Going		On Going
	Task 3	Maintain memberships in finance organizations and subscriptions.	May-12	On Going		On Going
	Task 4	Review articles and information from professional organizations.	May-13	On Going		On Going
	Task 5	Identify options for capital funding.	May-12	Dec-13		80%
CD	1.1.4	Focus on strategies to increase assessed value	Mar-12	Dec-15		
	Task 1	Develop a database of the existing residential developments to identify buildable lots and associated costs and improvements.	May-12	Dec-12	Nov-12	100%
	Task 2	Review the public improvements necessary for the various projects and determine if they can be value engineered or completed more efficiently.	Jan-13	Sep-14		30%
	Task 3	Send out a general survey to the building community to learn of issues that they see that the Village could assist in resolving.	Apr-13	Dec-13		10%
	Task 4	Hold meetings with selected builders/stakeholders to learn of issues relevant to the building community.	Apr-13	On Going		On Going
	Task 5	Identify potential programs or efforts that will address the building community's concerns, evaluate them, and review proposals with the Village Board to determine if any should be implemented.	Apr-13	Dec-15		10%
VA	1.1.5	Have all department heads and managers review cost of operations	Jun-12	Apr-17		
	Task 1	Identify all internal and external services provided by Village.	Nov-13	Mar-14		Not Started
	Task 2	Identify services generating revenues or fees.	Nov-13	Mar-14		Not Started
	Task 3	Determine revenue coverage of service provided.	Nov-13	Mar-14		Not Started
	Task 4	Provide report to Village Board identifying necessary adjustments.	Jul-14	Sep-14		Not Started
<b>Goal 1.2 Model strategic, thoughtful, value-based leadership</b>						
VA	1.2.1	Reference the Strategic Plan as a guide to Oswego's vision, direction and budgeting	May-12	Apr-17		
	Task 1	Inform public Strategic Plan has been adopted via newsletter.	Jun-12	Jul-12	Jul-12	100%
	Task 2	Inform public Strategic Plan has been adopted via press releases.	Jun-12	Jul-12	Jul-12	100%
	Task 3	Inform public Strategic Plan has been adopted via eNews.	Jun-12	Jul-12	Jul-12	100%
	Task 4	Incorporate agenda memo format that identifies items as to their relevance to the plan.	Jan-13	Jun-13	Apr-13	100%
	Task 5	Provide update information on tasks to the public and staff via updates on web.	Jun-13	Dec-13		Not Started
	Task 6	Re-inform the public progress is being made on plan every six months.	Jun-13	Dec-13		Not Started
	Task 7	Add specific line items to employee performance review forms so that employees are evaluated with respect to their progress toward strategic plan objectives.	May-13	Apr-14		Not Started
	Task 8	Incorporate strategic plan information into new employee orientation materials.	Jun-13	Jul-13		60%

**Village of Oswego 2012-2017 Strategic Plan Implementation Progress Update (January 2014)**

			Initiation	Dates Target	Complete	% Complete
	Task 9	Develop and implement a communication tool similar to the weekly update that will regularly provide employees with information about strategic plan initiatives.	HOLD	HOLD		Not Started
	Task 10	Annual Audit to reference Strategic Plan.	May-13	On Going		On Going
	Task 11	Annual Budget to reference Strategic Plan.	Apr-13	On Going		On Going
	Task 12	Annual Village Report to reference Strategic Plan.	May-13	On Going		On Going
VA	1.2.2	Provide annual or as needed performance reports on fulfillment of the Strategic Plan	Jun-12	Apr-17		
	Task 1	Six-month strategic plan update to Village Board.	Dec-12	On Going		On Going
VA	1.2.3	Review the Strategic Plan annually and update as appropriate	Jun-12	Apr-17		
	Task 1	Plan being reviewed through eyes of new administrator.	Jun-12	Oct-12	Oct-12	100%
	Task 2	Create tasks necessary to accomplish objectives.	Sep-12	Mar-13	Jun-13	100%
	Task 3	Dates revised to accomplish tasks/objectives.	Sep-12	Mar-13	Jun-13	100%
VA	1.2.4	Ensure newly elected officials receive orientation on the Strategic Plan and Village operations	Feb-13	Apr-17		
	Task 1	Conduct orientation for late April 2013 to highlight plan.	Apr-13	Apr-13	Jun-13	100%
<b>Goal 1.3 Maintain a high level of municipal services provide for the health, safety and welfare of the public</b>						
PW	1.3.1	Provide reliable, efficient and sustainable municipal services	Jan-12	Apr-17		
	Task 1	Develop a core/non-core list of all Public Works functions.	Oct-12	Dec-12	Dec-12	100%
	Task 2	Develop a list of Public Works functions that could be done in house compared to contracting out.	Nov-12	Dec-12	Dec-12	100%
	Task 3	Identify service sharing opportunities with neighboring communities and other taxing bodies.	Jan-13	Feb-13	Feb-13	100%
	Task 4	Contact surrounding communities and utilize services that can be shared between communities.	Jan-13	On Going		On Going
	Task 5	Work with Community Relations Coordinator to update Village website for Public Works services.	Oct-12	Mar-14		90%
PD	1.3.2	Uphold our commitment to public safety	Jun-12	Apr-17		
	Task 1	Division Commanders will track crime trends and allocate existing resources to address identified patterns.	Jun-12	On Going		On Going
	Task 2	Based on crime trends we will identify resource deficiencies and request them in the budget.	Jun-12	On Going		On Going
	Task 3	Research modern technology and social media to increase our effectiveness.	Jul-12	On Going		On Going
	Task 4	Conduct annual meeting, or as needed, to ensure resources will meet the needs of future development.	Jun-12	On Going		On Going
	Task 5	Conduct a table top exercise with police department staff and another for department heads.	Jan-13	Jul-13	Jul-13	100%
PD	1.3.3	Support and assist partner agencies to ensure public well-being	Sep-12	Apr-17		
	Task 1	Schedule annual meetings, or as needed, with identified partner agencies that provide emergency services to review the service provided.	Aug-13	On Going		On Going
	Task 2	Created ad-hoc committees to work on any deficiencies that were identified in the annual meetings.	Aug-13	On Going		Not Started
<b>Goal 1.4 Create a work environment that is conducive to a high-performing municipal organization</b>						
HR	1.4.1	Recruit and retain the best employees and utilize their knowledge, skill and experience in service delivery and policy development	Jun-12	Apr-17		
	Task 1	Define service delivery and policy development needs.	May-14	Dec-14		Not Started
	Task 2	Inventory and leverage employee competencies.	May-14	Dec-14		Not Started
	Task 3	Develop and implement a Management Coaching Program.	Jan-15	Dec-15		Not Started
	Task 4	Develop and implement a Succession Planning Program.	Jan-15	Dec-15		Not Started
	Task 5	Establish a formal retention program: monitoring workplace attitudes; managing the drivers of turnover; enhanced conflict resolution procedures.	Jan-14	On Going		On Going
	Task 6	Research and implement enhanced selection procedures.	Jan-13	On Going		On Going
	Task 7	Establish a formal communication program that will allow employees to express thoughts and ideas in a positive environment.	May-14	Dec-14		Not Started
	Task 8	Bi-annual compensation study.	Dec-13	Dec-14		Not Started
VA	1.4.2	Provide the equipment, technology, training/education and work conditions for safe, efficient, high-quality service and results	Jun-13	May-14		

**Village of Oswego 2012-2017 Strategic Plan Implementation Progress Update (January 2014)**

		Dates		%		
		Initiation	Target	Complete	Complete	
	Task 1	Seek employee technology user group to identify technology needs.	Jul-12	Feb-14	10%	
	Task 2	Specific technology initiative: Board meeting video streaming	Jun-12	Jan-13	Feb-13	100%
	Task 3	Specific technology initiative: Implement iPads for Village Board meeting/agenda tools.	Jun-12	Apr-13	May-13	100%
	Task 4	Specific technology initiative: Work management/remote customer service solution.	May-12	Apr-14		80%
	Task 5	Specific technology initiative: Radio read meter solution to leak detection.	Sep-12	Oct-14		10%
	Task 6	Explore opportunities to computerize remaining manual services.	May-13	May-15		Not Started
	Task 7	Research new financial operating software.	May-13	Apr-15		Not Started
	Task 8	HR Training Needs: Perform Skills Gap analysis.	Jan-15	Dec-15		Not Started
	Task 9	HR Training Needs: Develop and administer Individual Competencies Assessments.	Jan-15	Jul-15		Not Started
	Task 10	Develop and administer management team assessment	May-14	Dec-14		Not Started
	Task 11	HR Training Needs: Perform Organization Analysis (appropriateness of training given the organization's strategy)	Jan-15	Dec-15		Not Started
	Task 12	HR Training Needs: Perform Task Analysis (identify work related tasks, KSBA's that must be emphasized in training)	Nov-14	May-15		Not Started
	Task 13	Create Village Safety Committee / Accident Review Board.	Nov-13	Jan-14		Not Started
VA	1.4.3	Encourage innovation and cross-department collaborations	Jul-12	Jun-15		
	Task 1	Collaboration Innovation Award Program.	Jan-15	May-16		Not Started
	Task 2	Implement a performance management dimension regarding collaborative efforts for department heads.	Jan-14	Dec-14		Not Started
	Task 3	Regular use of cross departmental panels/teams for special projects.	May-14	Apr-15		Not Started
HR	1.4.4	Recognize employee contributions and foster a positive work environment	Sep-12	Dec-14		
	Task 1	Strategic Recognition: Identify, research and develop recognition programs that align with organizational goals and cultural values such as: safety, customer service, collaboration, quality in performance, personal development, systems/process improvements, innovation, managing and championing change.	May-14	Apr-15		Not Started
	Task 2	Research and develop recognition training for managers that encompasses forms for formal and informal recognition.	Jan-14	Dec-14		Not Started
	Task 3	Communication is a recurring theme in maintaining employee satisfaction: Identify and establish opportunities for more open communication between department heads and employees.	Jan-14	Jul-14		Not Started
<b>Goal 1.5 Cultivate a synergistic and collaborative partnership between Village Board and Staff</b>						
VA	1.5.1	Create collegial and healthy working relationships	Jul-12	Jul-15		
	Task 1	New meeting arrangement implemented for committee of the whole meetings.	Jul-12	On Going		On Going
	Task 2	Seek monthly Village Board input regarding committee of the whole discussion topics.	Jul-12	On Going		On Going
VA	1.5.2	Convene periodic sessions for building mutuality and trust	Jun-13	Apr-17		
	Task 1	Conduct team building session (VB & Management Team) every other year.	Nov-14	Jan-15		Not Started
VA	1.5.3	Review Village Code to insure consistency, relevance and clarity	Jun-14	Jun-16		
	Task 1	Review committee assigned to research code and identifying areas of improvement.	Jun-14	Dec-14		Not Started
	Task 2	Relevant members of management team collaborate with Village Attorney to develop language for code improvement.	Jan-15	Aug-15		Not Started
	Task 3	Village Board review / adoption of suggested amendments.	Sep-15	Jun-16		Not Started

Village of Oswego 2012-2017 Strategic Plan Implementation Progress Update (January 2014)

			Initiation	Dates Target	Complete	% Complete
<b>Prospering Economy</b>						
Innovative industrial, professional and commercial growth advances and sustains our economic vitality.						
<b>Goal 2.1 Create a Plan that articulates the Village’s desires and provides clear guidance for economic development and retention efforts</b>						
ED	2.1.1	Target highly desirable businesses, including light industrial and commercial	Jun-12	Mar-14		
	Task 1	Prepare and submit a Request for Proposal for a Market Study.	Oct-12	Nov-12	Nov-12	100%
	Task 2	Partner with CMAP to conduct a Market Study to identify retail, office and industrial targets.	Nov-12	Mar-14		80%
	Task 3	Utilize Market Study and resident survey data to develop focused priority targets for various market areas.	Mar-14	On Going		Not Started
	Task 4	Initiate recruitment of businesses identified within the study that would be considered highly desirable businesses.	Mar-14	Mar-14		Not Started
	Task 5	Present a report to measure the success of the target program by showing the number of businesses contacted and recruited	Jul-13	On Going		Not Started
ED	2.1.2	Aggressively market available properties, the Orchard Road corridor and future rail service opportunities	Mar-14	Apr-17		
	Task 1	Establishing and maintain relationships with commercial and industrial realtors and brokers.	Aug-12	On Going		On Going
	Task 2	Establish online access to commercial real estate and maintain an ongoing database of available retail, office, and industrial properties	Jan-13	On Going		On Going
	Task 3	Bring Economic Development Webpages up-to-date with marketing information for prospective businesses and investors.	Jan-13	May-13	May-13	100%
	Task 4	Develop marketing products to be utilized at trade shows and conventions.	Jan-13	May-13	May-13	100%
	Task 5	Attend trade shows and conventions and contact prospective new and existing expanding businesses that may want to locate in the Village.	Sep-12	On Going		On Going
ED	2.1.3	Build upon the success of the Route 34 corridor	Jun-12	Apr-17		
	Task 1	Conduct a consumer survey about shopping patterns and solicit opinions on desirable businesses.	Jan-13	Jul-13	Jul-13	100%
	Task 2	Conduct a leakage analysis and identify retail sectors with significant leakage.	May-12	Mar-14		90%
	Task 3	Develop a target list of businesses and aggressively market available retail properties to those businesses at the ICSC trade shows and conventions.	Mar-13	On Going		On Going
	Task 4	Identify and market to preferred types of anchors that could fit on the vacant Lowe’s property.	Jun-12	On Going		On Going
ED	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	Jun-12	On Going		
	Task 1	Participate in an annual job fair and have local businesses participate by recruiting local employees for the job fair.	Jun-12	On Going		On Going
	Task 2	Conduct business retention visits and assist local businesses with obstacles standing in the way of business growth.	Jun-12	On Going		On Going
	Task 3	Gather information from existing businesses to recruit suppliers and complementary businesses.	Feb-13	On Going		On Going
	Task 4	Attend the annual Association of Industrial Real Estate (AIRE) brokers trade show.	Sep-12	On Going		On Going
BZ	2.1.5	Create a business friendly climate by streamlining review processes and ordinance requirements	Jun-12	Mar-14		
	Task 1	Gather a task force to include key developers, builders and contractors to review registration, plan review and permit processes to determine where streamlining may work and determine obstacles when building in Oswego.	Sep-13	Feb-14		50%
	Task 2	Review software needs for more streamlined handling of permit process from beginning to end. Potentially consider software which would interface partner department such as Public Works and Community Development.	Sep-13	Apr-14		25%
	Task 3	Review the business registration process to determine if offering a two year renewal would be financially beneficial.	Jun-12	Oct-14		30%

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			Initiation	Dates Target	Complete	% Complete
	Task 4	Review and discuss with Staff and Web page developer whether the business registration and alarm registration annual renewal can be added to the Village website as a link for completing and paying the renewal.	Jul-13	Nov-13		50%
	Task 5	Review and discuss with Staff and Web page developer to include a link for completing license applications on-line.	Oct-12	Nov-13		55%
	Task 6	Developing links through the website and Laserfiche as part of the license process. (e.g. New businesses would begin with CD approval, transition to B&Z for approval and finalized in Clerk's office)	Feb-13	May-14		50%
	Task 7	Develop a better tracking mechanism for letters of credit process, in addition to encouraging inter-department communications.	May-13	Dec-13		50%
ED	2.1.6	Facilitate revitalization efforts with existing businesses and property owners	May-12	Apr-17		
	Task 1	Network with Downtown business/property owners to maximize business recruitment and site redevelopment.	May-12	On Going		On Going
	Task 2	Market the façade renovation program through the media, website and newsletter.	May-13	Jul-13	Jul-13	100%
	Task 3	Develop a list of possible funding sources available to developers interested in revitalizing properties.	May-13	Apr-14		30%
<b>Goal 2.2 Portray Downtown as the heart of the community and enhance its potential for redevelopment opportunities</b>						
ED	2.2.1	Highlight and market the Fox River as a special downtown asset	Jun-12	Apr-17		
	Task 1	Craft common language of marketing materials for website, newsletter and other marketing efforts to highlight the Fox River.	Sep-12	On Going		On Going
	Task 2	Recruit businesses that would benefit from the Fox River such as water recreation businesses, restaurants or travel oriented businesses.	Sep-12	On Going		On Going
	Task 3	Use every special event and marketing opportunity to spotlight the Fox River as a unique asset.	Sep-12	On Going		On Going
	Task 4	Encourage other organizations such as the Park District and Chamber of Commerce to market the Fox River as an asset.	Jan-14	Jun-14		Not Started
ED	2.2.2	Emphasize vacant and under-utilized property opportunities	Jun-12	Apr-17		
	Task 1	Make a list of vacant and under-utilized property opportunities in the downtown and other areas.	Jun-12	Jun-12	Jun-12	100%
	Task 2	Prioritize the list into industrial, retail and office categories.	Jun-12	Mar-14		Not Started
	Task 3	Market properties with an emphasis on vacant and under-utilized properties such as Alexander Lumber and the old Village property.	Jun-12	On Going		On Going
CD	2.2.3	Utilize a Downtown plan to promote and maintain historical integrity and small town character while preserving development potential	Jul-13	Dec-16		
	Task 1	Create a matrix outlining the concepts and the implementation strategies of the Downtown Plan.	Jan-13	Aug-13	Jul-13	100%
	Task 2	Using the document from Task 1, review the Downtown Plan to determine if the conclusions and implementation strategies are still valid.	Aug-13	Dec-14		80%
	Task 3	Complete work with the State Historic Preservation Agency to become a Certified Local Government.	Jun-12	May-13	Dec-13	100%
	Task 4	Identify redevelopment areas in the Downtown.	Jan-13	On Going		On Going
	Task 5	Review all proposals using the Downtown Plan and the Historic Preservation Commission as a guide.	Jun-12	On Going		On Going
ED	2.2.4	Investigate and discern available funding techniques for development potential	Jun-12	Apr-17		
	Task 1	Explore grant programs, internal budget sources and creative funding techniques that will provide capital for development projects that retain/create jobs and/or redevelop underutilized properties.	Jun-12	On Going		On Going
	Task 2	Develop a descriptive list of financial tools and programs available for economic development.	May-13	Jan-14		50%
	Task 3	Develop policies for consideration of revenue sharing agreements such as property tax and sales tax rebates.	May-13	Mar-14		10%

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			Initiation	Dates Target	Complete	% Complete
<b>Goal 2.3 Reinvalidate development and housing</b>						
CD	2.3.1	Reach out to and assist developers to encourage completion of existing projects and take advantage of available opportunities.	Jun-12	Apr-17		
	Task 1	Develop a database of the existing residential developments to identify buildable lots and associated costs and improvements.	Mar-12	Dec-12	Dec-12	100%
	Task 2	Review the public improvements necessary for the various projects and determine through staff analysis if they can be value engineered or completed more efficiently.	Jan-13	Aug-13		10%
	Task 3	Identify ways that the Village may be able to assist the building community either through a change in process, impact requirements, or improvement requirements.	May-13	On Going		On Going
	Task 4	Identify potential land owners/developers/builders who may be interested in potential sites in Oswego through direct contact and marketing to potential residential developments through the Village itself or through assisting real estate companies by assisting in their marketing efforts.	Jun-12	On Going		On Going
CD	2.3.2	Provide a mix of housing for current and prospective residents for all stages of life	Jun-12	Dec-17		
	Task 1	Review the Comprehensive Plan to determine the types of housing identified in the document.	Oct-13	Apr-14		Not Started
	Task 2	Inventory the amount of each type of housing type, both planned and built in the planning area.	Oct-13	Apr-14		Not Started
	Task 3	Compare the housing provided with census and demographic data to determine if there is a specific need that is under served by the housing stock.	Oct-13	Apr-14		Not Started
	Task 4	Review State Guidelines for affordable housing to determine if the Village is in compliance.	Oct-13	Apr-14		Not Started
	Task 5	Review existing housing trends to determine if the Village provides products that are market compatible.	Oct-13	Apr-14		Not Started
CD	2.3.3	Review and keep the Village of Oswego Comprehensive Plan current	Aug-12	Aug-15		
	Task 1	Develop RFQ/RFP for consultant selection to perform Comprehensive Plan revision.	May-13	Aug-13	Aug-13	100%
	Task 2	Appoint steering committee for Comprehensive Plan revision process.	Jul-13	Aug-13	Aug-13	100%
	Task 3	Select Consultant for Comprehensive Plan revision.	Aug-13	Sep-13	Nov-13	100%
	Task 4	Adopt new Comprehensive Plan.	Oct-13	Dec-14		Not Started
CD	2.3.4	Analyze development related fees and determine if it is desirable to lower fees to encourage additional housing starts	Jan-13	Feb-14		
	Task 1	Open dialogue with Oswego District 308 and all applicable taxing bodies to determine their position with regard to encouraging community residential growth.	Jan-13	Dec-13		60%
	Task 2	Survey neighboring communities to determine development fees and compare to those in Oswego.	Jan-13	Dec-13		100%
	Task 3	Village Board determines if revisions are desirable.	Dec-13	Feb-14		Not Started
<b>Goal 2.4 Develop a collaborative relationship with local business</b>						
CR	2.4.1	Create and market a "Shop Oswego" program	Jun-12	Apr-17		
	Task 1	Create a "Shop Local" logo and banner	Apr-12	May-12	May-12	100%
	Task 2	Create awareness for Downtown Retail shops by creating a video that can be utilized through social media and local merchant's websites.	Jun-12	Sep-12	Sep-12	100%
	Task 3	Partner with the Downtown Merchants to host Shop Small events throughout the year.	Nov-12	On Going		On Going
	Task 4	Educate the Public on the importance of shopping locally.	Feb-13	On Going		On Going
	Task 5	Utilize the Village's website for promotion of local businesses.	Mar-13	On Going		On Going
	Task 6	Promote the Village's RFP process to local businesses through the Village's website.	Jun-13	On Going		On Going
ED	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	Jun-12	Apr-17		
	Task 1	Participate in annual Chamber Business & Consumer Expo.	Jun-12	On Going		On Going
	Task 2	Participate and organize the annual Kendall County Job Fair.	Jun-12	On Going		On Going
	Task 3	Participate in International Conference of Shopping Center (ICSC) and Association of Industrial Real Estate Brokers (AIRE) trade shows and conventions.	Jun-12	On Going		On Going

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			Initiation	Dates Target	Complete	% Complete
	Task 4	Participate and organize meetings and events with other area economic development agencies.	Jun-12	On Going		On Going
ED	2.4.3	Provide a means to facilitate local business awareness and participation in local public and private sector business opportunities	Aug-12	Apr-17		
	Task 1	Develop a 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 workforce training.	May-13	On Going		On Going
	Task 2	Attend Chamber of Commerce ribbon cutting ceremonies, business after hour events and provide recognition from the Village.	Jun-12	On Going		On Going
	Task 3	Partner with businesses and other economic development agencies to do joint marketing and press releases.	May-12	On Going		On Going
	Task 4	Provide local businesses updated news and events on the Village website.	Aug-13	Jan-14		Not Started

**Community Enrichment**

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

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

CR	3.1.1	Create and maintain partnerships with other organizations to promote recreation, parks, trails, the Riverfront and other public space	May-13	Apr-17		
	Task 1	Schedule regular meetings with local organizations (ECO, Park District, Forest Preserve and Conservation Foundation) to learn about new opportunities and foster relationships.	Jan-14	Jun-14		Not Started
	Task 2	Design a campaign to promote recreation to local residents and the surrounding communities through events and existing and new opportunities.	Sep-13	Apr-14		Not Started
	Task 3	Design and implement a new brochure and website campaign that advertises all environmental events and promotes the use of the Village's open spaces and riverfront	Jan-14	Apr-14		20%
ED	3.1.2	Facilitate conversations about possible new endeavors such as a major attraction downtown or a sports complex or minor league sports team	Mar-15	Apr-17		
	Task 1	Analyze the Market Study to determine the type of major attraction, if any that would thrive in the Village.	Mar-14	Apr-17		Not Started
	Task 2	Distribute the Market Study to potential major attractions.	Mar-14	On Going		Not Started
	Task 3	Meet with prospective developers of major attractions and ascertain interests and needs.	Mar-14	On Going		Not Started
	Task 4	Facilitate conversations with prospective landowners to develop a major attraction in the Village.	Mar-14	On Going		Not Started
CD	3.1.3	Investigate the feasibility of recreational facilities or multi-use gathering places that can cater to a wide range of interests	Mar-15	Apr-17		
	Task 1	Meet with the other agencies to determine future needs and plans.	Mar-15	Jun-15		Not Started
	Task 2	Establish a single document that outlines the recreational goals and needs of the community.	Mar-15	Dec-15		Not Started
	Task 3	Work with the agencies to determine ways where efforts can be combined to meet a common result.	Mar-15	Dec-15		Not Started
	Task 4	Identify funding sources for the recreational improvements.	Jun-12	On Going		On Going

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

ED	3.2.1	Transform Oswego into an ideal place for dining, social night life, performing arts and culture	Mar-14	Apr-17		
	Task 1	Analyze the Market Study to determine the type of ideal places the Village could attract.	Mar-14	On Going		Not Started
	Task 2	Distribute the Market Study to potential ideal businesses.	Mar-14	On Going		Not Started
	Task 3	Meet with prospective developers of ideal businesses to ascertain interests and needs.	Mar-14	On Going		Not Started
	Task 4	Facilitate conversations with prospective landowners to develop ideal businesses in the Village.	Mar-14	On Going		Not Started
ED	3.2.2	Recruit high-end and unique restaurateurs to Oswego	Mar-14	Apr-17		
	Task 1	Analyze the Market Study to determine the type of restaurants the Village could attract.	Mar-14	On Going		Not Started
	Task 2	Distribute the Market Study to potential high-end and unique restaurateurs.	Mar-14	On Going		Not Started



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			Initiation	Dates Target	Complete	% Complete
	Task 3	Meet with prospective developers of restaurants to ascertain interests and needs.	Mar-14	On Going		Not Started
	Task 4	Facilitate conversations with prospective landowners to develop restaurants in the Village.	Mar-14	On Going		Not Started
ED	3.2.3	Attract a variety of retailers to make Oswego an exciting shopping destination	Jan-13	Apr-17		
	Task 1	Analyze the Market Study to develop a focused target list of retailers the Village could attract.	Mar-14	On Going		Not Started
	Task 2	Distribute the Market Study to potential ideal businesses.	Mar-14	On Going		Not Started
	Task 3	Meet with prospective developers of ideal businesses to ascertain interests and needs.	Mar-14	On Going		Not Started
	Task 4	Facilitate conversations with prospective landowners to develop ideal businesses in the Village.	Mar-14	On Going		Not Started
ED	3.2.4	Encourage development of a banquet facility	Jun-12	Apr-17		
	Task 1	Analyze the Market Study to determine the market for a banquet facility.	Mar-14	On Going		Not Started
	Task 2	Distribute the Market Study to potential banquet facilities.	Mar-14	On Going		Not Started
	Task 3	Meet with prospective banquet facility developers to ascertain interests and needs.	Jun-12	On Going		On Going
<b>Goal 3.3 Heighten the tradition of quality special events as a complementary feature for residents and visitors</b>						
CR	3.3.1	Collaborate with business groups and organizations to host and be an integral part of community events	Jun-12	Apr-17		
	Task 1	Meet regularly with business groups and organizations to discuss opportunities for business at existing community events.	Jun-12	On Going		On Going
	Task 2	Celebration of Quilts – 1 <sup>st</sup> annual event took place in June 2012 and was hosted by the Village and Prairie Stitches Quilt Shoppe.	Jun-12	On Going		On Going
	Task 3	Antique Market – collaboration with Rejoyce Consign and Design, 5-6 antique markets held throughout the summer.	Jun-12	On Going		On Going
	Task 4	Coordinating the Oswego Beats and Eats, music festival with Macey Brooks, resident of Oswego.	Sep-12	Aug-13	Aug-13	100%
	Task 5	Promote overnight stays/weekend getaways through package promotion through Groupon and Living Social with both hotels and local attractions.	Jan-14	Aug-14		Not Started
	Task 6	Solicit feedback from participants to determine ways to improve all community events.	Mar-13	On Going		On Going
CR	3.3.2	Engage existing groups to expand ideas, find new event venues and market our events outside of Oswego	Jun-12	Apr-17		
	Task 1	Develop a guide to promote event venues to existing groups and attract potential new events to Oswego.	May-13	On Going		On Going
	Task 2	Through the Tourism Bureau and Visitors Guide work with existing event organizers to help promote their events to the public.	May-12	On Going		On Going
	Task 3	Work with the Economic Development Director to discuss new venue ideas with developers and available space/land.	May-13	On Going		On Going
	Task 4	Coordinate advertising campaigns for existing and new events to potential visitors with an emphasis on overnight stays.	Jan-13	On Going		On Going

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			Initiation	Dates Target	Complete	% Complete
<b>Goal 3.4 Foster the value of lifelong learning and support local opportunities for educational enrichment</b>						
ED	3.4.1	Open dialogue and create partnerships with nationally recognized schools, colleges and universities to explore locating a satellite campus in Oswego	Jun-15	Apr-17		
	Task 1	Analyze the Market Study to determine the type of institutions of higher learning the Village could attract.	Mar-14	On Going		Not Started
	Task 2	Distribute the Market Study to potential institutions of higher learning.	Mar-14	On Going		Not Started
	Task 3	Meet with prospective institutions of higher learning to ascertain interests and needs.	Jun-15	On Going		Not Started
ED	3.4.2	Encourage sponsorship of local professional and enrichment program opportunities	Jan-13	Apr-17		
	Task 1	Explore free or subsidized training opportunities for small business owners.	Jan-13	On Going		On Going
	Task 2	Partner with educational institutions to promote and deliver program opportunities.	Jan-13	On Going		On Going

**Environmental Sensibility**

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

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

CD	4.1.1	Review ordinances and create eco-friendly policy with standards/guidelines for new developments	Mar-13	Apr-17		
	Task 1	Complete a climate change plan.	May-12	Jun-12	Jun-12	100%
	Task 2	ECO to present the Climate Change Plan for review and consideration for adoption.	May-12	Dec-14		Not Started
	Task 3	Review environmental goals suggested by ECO, Clean Air Counts, and Cool Cities.	Aug-12	Jul-17		Not Started
	Task 4	Review the subdivision regulations to determine changes to the regulations that would result in more environmentally friendly development activity.	Jan-13	Jul-17		Not Started
	Task 5	Review the zoning ordinance to determine if amendments to the PUD code could result in more environmentally friendly development.	Jan-13	Jul-16		Not Started
	Task 6	Review the Building Codes to look for opportunities to encourage LEED certifications or areas where the Codes could facilitate environmentally friendly practices.	Jan-13	Jul-16		Not Started
	Task 7	Review the landscape ordinance to review species appropriateness to tolerate Oswego's climate and to reduce the need for water.	Jan-13	Jul-16		Not Started
ED/BZ	4.1.2	Encourage development of green business and industry and promote Leadership in Energy and Environmental Design (LEED)-certified facilities	Jan-12	Mar-15		
	Task 1	Review codes for maximum understanding of energy requirements; introduce where appropriate which enhance energy efforts of the Village.	Sep-13	Jan-14		Not Started
	Task 2	Provide local press with information regarding the energy codes mandated by the State of Illinois and our codes/ordinances for better education of the residents of what is currently taking and how it benefits the environment.	May-15	May-16		Not Started
	Task 3	Create a press packet upon adoption of new codes as they are introduced to educate residents of steps taken which will enhance public awareness of energy codes and ordinances.	May-15	May-16		Not Started
CD	4.1.3	Educate citizens and businesses on best practices	Jun-12	Apr-17		
	Task 1	Establish a series of newsletter articles that provide information to the residents about environmental activities.	May-12	On Going		On Going
	Task 2	Reevaluate the speaker program and green business award programs to determine if they should be re-established.	Jan-15	Jun-15		Not Started
	Task 3	Continue to use the press to advertise ECO's activities in the community.	Jun-12	On Going		On Going
	Task 4	Create a brochure to provide necessary information to the public.	Aug-12	On Going		On Going
CD/PW	4.1.4	Promote recycling, waste reduction and water conservation	Jun-12	Apr-17		
	Task 1	Use WaterSense as a resource to establish educational material and as an identification for products that conserve water.	Jun-12	On Going		On Going
PW	4.1.5	Research and consider alternative water sources	Jun-12	Apr-17		
	Task 1	Continue to enforce water restrictions Village wide.	Jun-12	On Going		On Going
	Task 2	Work with HR Green to update the existing water model for 5 to 10 years for placement of additional wells and tower.	May-13	May-14		10%
	Task 3	Contact surrounding communities and discuss the possibility of water system interconnects.	Jan-13	On Going		On Going

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			Initiation	Dates Target	Complete	% Complete
	Task 4	Attend water conservation and alternative water seminars hosted by IEPA, ISAWWA, and AWWA.	Jun-12	On Going		On Going
	Task 5	Work with Community Development for future planning.	Jun-12	On Going		On Going
<b>Goal 4.2 Model desired behavior by adopting eco-friendly Village practices.</b>						
PW	4.2.1	Incorporate environmentally conscious features in new public facilities	Jun-12	Apr-17		
	Task 1	Develop a list of Green projects that the Village has already achieved and a list of future needs.	Oct-12	Jun-13		90%
	Task 2	Work with ECO for Cool Cities initiatives.	Oct-13	May-14		Not Started
	Task 3	Utilize grant opportunities for Green initiatives.	Jun-12	On Going		On Going
	Task 4	Review Building Codes and Subdivision Regulations for opportunities to incorporate environmental features.	May-15	May-16		Not Started
FIN	4.2.2	Utilize existing green technology, including electronic means of communication wherever possible	Jun-12	Apr-17		
	Task 1	Promote payroll direct deposit as the only way for Village employees	Oct-12	Dec-14		Not Started
	Task 2	Consider implementing ACH payments to all Village vendors.	May-15	Apr-16		Not Started
	Task 3	Implement Village wide intranet for communication and document retrieval.	HOLD	HOLD		Not Started
	Task 4	Implement Village wide purchasing card for all employees with purchasing authority.	May-14	Apr-15		Not Started

**Culture of Partnership**

People eagerly participate in community life and enjoy creating a Village that works

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

CR	5.1.1	Utilize media to educate and inform about events and engagement opportunities, and to promote citizenship	Jun-12	Apr-17		
	Task 1	Host press conferences before each Village Board Meeting to inform the public through the local media.	Jun-12	On Going		On Going
	Task 2	Utilize opportunities to post blogs about various events and topics through Patch.com	Jun-12	On Going		On Going
	Task 3	Work with various departments to host meetings and events to promote new and existing programs for Village residents.	Sep-14	Dec-14		Not Started
	Task 4	Utilize local papers, email blasts and social media to engage residents on opportunities for civic involvement.	Jun-12	On Going		On Going
	Task 5	Create monthly financial tidbits for publication	May-13	May-14		Not Started
	Task 6	Create annual report for residents and businesses about Village finances.	May-14	May-15		Not Started
VA	5.1.2	Conduct stakeholder events to facilitate idea generation, inform and keep pace with the rapidly changing environment	Jun-13	Apr-17		
	Task 1	Conduct homeowner association meetings.	Jun-12	On Going		On Going
	Task 2	Conduct new resident meetings.	Jun-12	Jun-14		10%
	Task 3	Conduct business community focus groups.	May-14	Apr-15		Not Started
	Task 4	Conduct random neighborhood focus groups	May-15	May-16		Not Started
CR	5.1.3	Form partnerships with local organizations, utilizing community events and other visible means of involvement	Jun-12	Apr-17		
	Task 1	Regularly attend meetings with local organizations to foster relationships and communication.	Jul-12	On Going		On Going
	Task 2	Discuss and promote involvement opportunities at community events and any new opportunities within Village.	Dec-12	On Going		On Going
	Task 3	Utilize the Village's Community Calendar on the Village's website and the Visitor's Center as an opportunity for all organizations to promote events and activities.	Jul-12	On Going		On Going
	Task 4	Continually invite residents and visitors to visit the Village's Visitor Center and Website for updated information.	Mar-13	On Going		On Going
	Task 5	Evaluate internal tourism approach as compared to external Convention Visitors Bureau.	Oct-13	Dec-13		30%

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

VA	5.2.1	Foster partnership between the Village and the community characterized by open communication and active participation	Jun-12	Apr-17		
	Task 1	Develop initiatives for Village Board consideration.	Jun-12	On Going		On Going

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			Initiation	Dates Target	Complete	% Complete
VA	5.2.2	Cultivate understanding of important local issues and bring attention to different perspectives	Jun-12	Apr-17		
	Task 1	Develop initiatives for Village Board consideration.	Jun-12	On Going		On Going
CR	5.2.3	Encourage candidate forums in preparation for a higher level of understanding and voter participation	Sep-12	Apr-17		
	Task 1	Work with local organizations to host candidate forums prior to elections.	Jan-13	On Going		On Going
	Task 2	Promote and publicize any and all candidate forums.	Feb-13	On Going		On Going
	Task 3	Host voter registration events, as needed, prior to the elections to help promote voter participation.	Feb-13	On Going		On Going
CR	5.2.4	Embrace diversity as a means to community sustainability	Jan-14	Apr-17		
	Task 1	Reach out to all areas within the community and seek involvement from various groups and organizations to cultivate better communication and participation.	Jan-14	On Going		Not Started
	Task 2	Offer opportunities for various groups to participate in all areas with the Village of Oswego.	Mar-14	On Going		Not Started
	Task 3	Host events that cater to a wide variety of attendees which incorporates cultural diversity.	Jan-14	On Going		On Going
<b>Goal 5.3 Invest in intergovernmental relationships for the betterment of the community as a whole</b>						
VA	5.3.1	Look for opportunities that facilitate fiscal integrity and service efficiencies	Jun-12	Apr-17		
	Task 1	Research other municipalities for inclusion in Property/Liability Self Insurance Pool (IMIC).	Jul-12	Nov-13	Dec-13	100%
	Task 2	Apply for CMAP Grant to conduct study on potential service sharing, joint purchasing and collaborative possibilities with Yorkville and Montgomery.	Apr-13	Mar-15	Sep-13	100%
	Task 3	Work with CMAP Staff, Yorkville and Montgomery to identify purchasing and collaborative opportunities.	Mar-14	Feb-15		Not Started
VA	5.3.2	Grow our understanding and appreciation of partner districts	May-12	Apr-17		
	Task 1	Rotation of Intergovernmental meeting venues for familiarity of partner districts.	Sep-13	On Going		On Going
	Task 2	Appoint liaison to each partner district for communications.	May-14	May-16		Not Started
	Task 3	Schedule liaison appearance at partner board meeting.	May-14	May-16		Not Started
	Task 4	Explore informal forum with partner districts to foster understanding and increased awareness of local issues.	May-14	May-16		Not Started
VA	5.3.3	Coordinate and synchronize long-range planning with partner districts where possible	Jun-12	Apr-17		
	Task 1	Provide Village Strategic Plan to partner districts.	Aug-12	Aug-12	Aug-12	100%
	Task 2	Provide partner districts with updates that progress is being made on the Strategic Plan.	May-13	On Going		On Going
	Task 3	Obtain strategic plans of partner districts.	Oct-12	Oct-13		Not Started

**Strategic Infrastructure**

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

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

PW	6.1.1	Ensure connectivity of new and existing streets	Jun-12	Apr-17		
	Task 1	Review the Transportation Plan to identify gaps in current roadway network.	Oct-13	Dec-14		Not Started
	Task 2	Review the subdivision regulations to outline requirements for roadway connectivity.	Oct-13	Dec-14		Not Started
	Task 3	Identify areas in the current roadway network where connectivity is lacking.	Oct-13	Dec-14		Not Started
	Task 4	Designate existing gaps in the roadway network onto the capital plan for future funding opportunities.	Oct-13	Dec-14		Not Started
	Task 5	Work with Developers and other agencies to connect to existing roadways.	Oct-13	Apr-17		Not Started
PW/CD	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	Jun-12	Apr-17		
	Task 1	Identify the major arterial network for the Village's Planning Area.	Jun-12	Jun-12	Jun-12	100%
	Task 2	Establish an ideal final improvement plan to accommodate existing and future traffic needs based on the land uses in the Comprehensive Plan.	Jun-12	Jun-12	Jun-12	100%
	Task 3	Cost estimates will be assigned for the full improvements and will be updated annually.				On Going

**Village of Oswego 2012-2017 Strategic Plan Implementation Progress Update (January 2014)**

			Initiation	Dates Target	Complete	% Complete
	Task 4	Establish a toolkit of local traffic calming items (such as speed tables, traffic circles, curb design, materials) and criteria to establish the appropriateness on implementing a traffic calming device.	Jun-13	Feb-14		Not Started
	Task 5	Criteria will be established to determine what triggers will necessitate improvements to a roadway system including traffic levels and physical condition.	Jun-13	Feb-14		Not Started
	Task 6	Various funding techniques will be reviewed and brought before the Village Board for review and consideration.	Feb-14	May-14		Not Started
FIN	6.1.3	Identify and secure funding sources over time to implement needed transportation improvements	Jun-12	Apr-17		
	Task 1	Utilize Capital Improvement Plan to identify projects in need of funding.	Jul-13	Apr-14		Not Started
	Task 2	Review available grant opportunities with Grant Coordinator to apply when appropriate.	Apr-14	On Going		Not Started
FIN	6.1.4	Ensure that ordinances provide that growth contributes its share of infrastructure costs	Jun-12	Apr-17		
	Task 1	Contract with consultant to complete study on future costs of current development.	May-14	May-16		Not Started
	Task 2	Determine if Special Service Areas are relevant for providing future costs of infrastructure.	Jan-13	Jan-14		10%
<b>Goal 6.2 Undertake the necessary planning to serve the spectrum of public transportation needs</b>						
CD	6.2.1	Engage federal and state entities, neighboring communities and elected officials to advance the process and funding for rail service to Oswego	Jun-12	Apr-17		
	Task 1	Rail Related Tasks: Advocate extension of Metra to Oswego.	Jun-12	On Going		On Going
	Task 2	Rail Related Tasks: Assist Metra with engineering related to extension.	Sep-12	Sep-14		50%
	Task 3	Rail Related Tasks: Advocate Amtrak Station in Oswego.	Jun-12	On Going		On Going
VA	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	Jun-13	Apr-17		
	Task 1	Bus related tasks: Implement Dial-a-Ride services via Kendall Area Transit.	Jan-12	Nov-12	Nov-12	100%
	Task 2	Bus related tasks: Implement Kendall Area Transit alternative to Pace.	Jan-12	Jan-13	Jan-13	100%
	Task 3	Rail Related Tasks: Review and select potential funding options for Metra-BNSF extension to Oswego.	Jun-12	On Going		Not Started
<b>Goal 6.3 Build and maintain municipal facilities necessitated by the growth and development of the Village</b>						
VA	6.3.1	Develop and build out municipal buildings as the need arises and revenues are available	Sep-13	Apr-17		
	Task 1	Police Department: Undertake needs assessment study to determine current and future space needs.	May-14	Apr-16		Not Started
	Task 2	Police Department: Determine costs and financing necessary for new facilities.	May-14	Apr-16		Not Started
	Task 3	Police Department: Acquire land for facility.	Jun-12	Dec-14		10%
	Task 4	Police Department: Select design firm for architectural/engineering drawings.	May-15	Apr-16		Not Started
	Task 5	Public Works Department: Undertake needs assessment study to determine current and future space needs.	May-16	Apr-17		Not Started
	Task 6	Public Works Department: Determine costs and financing necessary for new facilities.	Apr-17	Apr-17		Not Started
	Task 7	Public Works Department: Select design firm for architectural/engineering drawings.	Feb-17	Apr-17		Not Started
CD	6.3.2	Analyze current and projected parking needs, and phase facilities in as required by new development	Mar-14	Dec-15		
	Task 1	Establish an analysis tool that can be used to establish parking data for the downtown.	Jun-12	Jun-12		100%
	Task 2	Determine a timeline and conduct a regularly scheduled parking analysis to measure current and changing conditions.	Jul-13	On Going		Not Started
	Task 3	Identify areas where potential future parking can be developed.	Jul-13	Dec-14		Not Started
PW	6.3.3	Prepare for the eventual need for increased water and sewer capacity	Jun-12	Apr-17		
	Task 1	Secure financing for aging water and sewer lines and increase size if needed	Oct-14	On Going		Not Started
PW	6.3.4	Finalize plans for unfinished sidewalks, paths and trails	Jun-12	Apr-17		
	Task 1	Meet with Oswegoland Park District and discuss existing unfinished walks and trails.	Jan-13	Feb-13	Feb-13	100%
	Task 2	Compare Village's and Park District's existing maps and combine into one.	Jan-13	Sep-15		Not Started

**Village of Oswego 2012-2017 Strategic Plan Implementation Progress Update (January 2014)**

		Initiation	Dates Target	Complete	% Complete
Task 3	Meet with School District Transportation Representatives and acquire input for walk ability to schools.	Sep-13	Mar-14		10%

\*Responsible Depts

- BZ Building and Zoning
- CD Community Development
- CR Community Relations
- ED Economic Development
- FIN Finance
- HR Human Resources
- PW Public Works
- VA Village Administration

## Village Profile

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### **Historical Background**

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 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.

## **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 106 full time 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 six water towers that serve as storage facilities. The towers have capacities in excess of 4.5 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 11,000 water customers. Average daily consumption is approximately 2.5 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 9<sup>th</sup> largest public community school district in the State; Community Unit School District 308.

<b>Public Education - School District 308</b>			
Type of School	No. of Schools	Student to teacher ratio	Enrollment
Early Learning Center	1		547
Elementary (K-5)	14	21.6	8,469
Junior High (6-8)	5		4,054
High School	2	19.4	4,742
Total Number of Schools	22		17,812
Total Teachers			1,026
Total Employees			1,843



Waubonsee Community College District 516 serves the Village of Oswego for post secondary education. The main campus is just north of the Village in Sugar Grove and there is a satellite campus just north of the Village in Aurora. There are also three nearby four-year institutions which include Aurora University, North Central College in Naperville and Northern Illinois University in DeKalb.

The Oswegoland Park District operates park and recreational facilities in and around the Villages corporate limits. The District’s area is approximately 36 square miles and is over 991 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.

<b>Recreational Facilities</b>	
42 parks	25 half court basketball courts
9 greenways	4 full court basketball courts
32 picnic areas	1 18 hole disc golf course
20 small picnic shelters	160 acre 18 hole golf course
5 group picnic shelters	18 miles of biking and hiking trails
32 playgrounds	367 acres of natural areas
11 outdoor tennis courts	1 aquatic park
9 sand volleyball courts	3 swimming pools and splash pad
2 skate parks	19 fishing areas

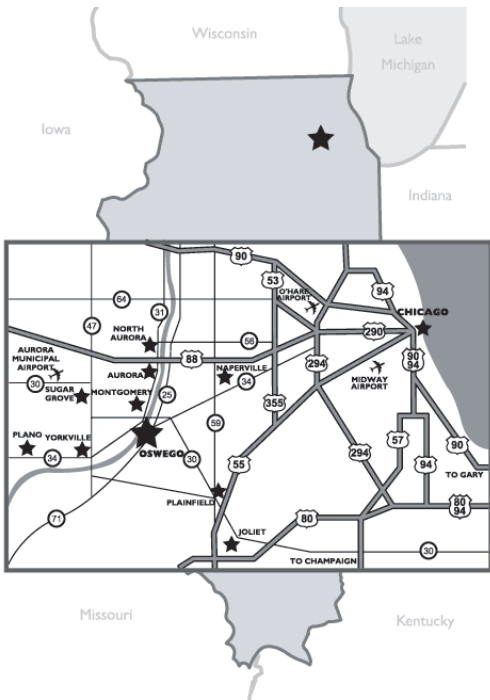
The Oswego Public Library District has served the Village since 1964. The Library District has two libraries serving village residents. The Library owns over 253,435 volumes and resources and there were 370,000 visitors to its facilities over the course of 2012. The Library is part of the Prairie Area 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 60 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.

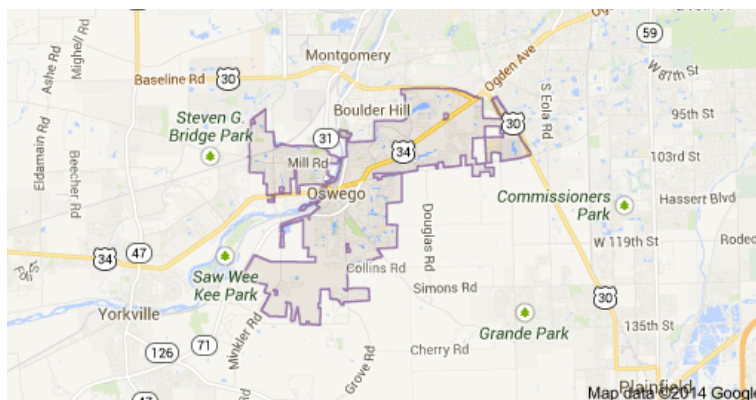
**Demographics**

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. It is strategically located at the southern end of the Fox River Valley. 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. The Village offers a shuttle service for Metra BNSF commuters through Kendall Area Transit at our Park-N-Ride lot.



Offering a pro-business atmosphere, business incentives, and a well-educated and skilled labor workforce, Oswego is fast becoming an employment hub for manufacturing, engineering, and

companies in every sector of the economy. The area is poised for growth and well suited for business success.

Changes in population, households, and demographic composition will influence future development within Oswego. The village had a dramatic increase in population between 2000 and 2010. In fact, Oswego was one of the fastest growing communities in the country prior to the 2008 economic downturn. Between 2000 and 2010, Oswego’s population surged by 127.8% (from 12,726 to 30,355) and the population is expected to continue to grow, reaching an estimated 50,000 by the year 2030. Commercial growth has followed the increase in population and is providing retail shopping for Village residents, as well as many non-residents from many surrounding towns.

**Oswego Population and Household Projections**

<u>Population</u>		<u>Household</u>	
2013 Estimation	31,212	2013 Estimation	10,117
2018 Projection	34,177	2018 Projection	11,217
Change, 2013-18	2,965	Change, 2013-18	1,100
Change as %, 2013-18	9.5%	Change as %, 2013-18	10.9%

Source: Valerie S. Kretchmer Associates, Inc, CMAP

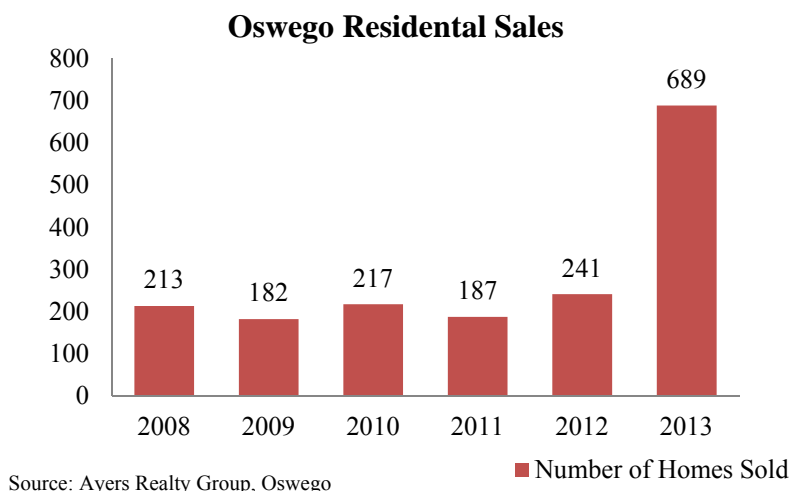
Here are other demographic highlights:

- The Village of Oswego has seen a slight increase in its ethnic diversity in the past decade. Oswego remains predominately comprised of white residents (78% of the population in 2010). This percentage of white residents is much higher than the region (53.2%) and slightly higher than Kendall County (74.2%).
- The education level of Oswego residents is higher than Kendall County and the Chicago region. A majority (95.4%) of Village residents over 25 years of age have a high school diploma and almost half (42.7%) of the population holds a bachelor’s degree or higher. By contrast, only 33.7% of the population of Kendall County, and 35.3% of the Chicago region has a bachelor’s degree.
- A large proportion of Oswego’s housing stock consists of single-family detached homes and account for 74.6% of the housing stock in Oswego, which is comparable to the County (75.4%), but much higher than the Chicago region (49.8%).
- 2013 residential permits reached the highest level over the past 5 years. The total residential permits issued in 2013 increased 102% over 2012.

**Oswego Residential Building Permits**

	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
Single-Family	71	80	86	111	131
Duplex	0	0	0	0	0
Multi-Family	42	16	24	0	83
Senior	0	0	60	3	18
Total	113	96	170	114	232

- Residential sales in 2013 in Oswego are also at the highest level in over 5 years. There was the typical fall pullback, but 2013 was a great year with a 123% increase over 2012. Of the 689 homes sold, 375 were Traditional, 212 were Foreclosures, and 105 were Short Sales. Traditional sales were up 43% over the past year, and the year-over-year median sales price increased 4.3% in 2013.



- In December 2013 the median sales price was \$227,000 for single family homes and \$115,000 for attached homes. This value includes distressed properties. Excluding distressed properties, median sales prices were \$248,000 and \$145,000, respectively. Due to higher buyer demand, lower home inventory and rising rates, there is a general price increases across the board in Oswego. Non-distressed single family prices rose 3.8% year over a one year period.

Income	Households by Income									
	2000		2010		2013A		2018		Percent Change	
	Census	%	Census	%	Estimates	%	Projections	%	2000 to 2010	2013 to 2018
\$0-\$15,000	248	5.1%	241	2.4%	242	2.4%	212	1.7%	-2.8%	-12.4%
\$15,000-\$24,999	371	7.7%	303	3.1%	298	2.9%	272	2.2%	-18.3%	-8.7%
\$25,000-\$34,999	475	9.8%	392	4.0%	386	3.8%	355	2.9%	-17.5%	-8.0%
\$35,000-\$49,999	747	15.5%	716	7.3%	726	7.2%	666	5.4%	-4.1%	-8.3%
\$50,000-\$74,999	1,771	36.6%	1,791	18.2%	1,697	16.8%	1,472	12.0%	1.1%	-13.3%
\$75,000-\$99,999	1,322	27.4%	2,086	21.1%	2,033	20.1%	1,749	14.3%	57.8%	-14.0%
\$100,000-\$149,999	1,196	24.8%	2,931	29.7%	3,122	30.9%	4,660	38.0%	145.1%	49.3%
\$150,000 +	443	9.2%	1,405	14.2%	1,614	16.0%	2,880	23.5%	217.2%	78.4%
Average Hhold Income	111,309		106,999		110,059		129,863		-3.9%	18.0%
Median Hhold Income	70,796		92,763		96,044		113,840		31.0%	18.5%
Per Capita Income	37,001		34,971		35,694		42,046		-5.5%	17.8%

Source: Valerie S. Kretchmer Associates, Inc.

## Local Economy



### YEAR 2013: A LOOK BACK

The most significant ‘unseen’ accomplishment was the completion of the **Oswego Market Analysis** facilitated by the Chicago Metropolitan Agency for Planning (CMAP). An advisory committee, consisting of Village officials as well as Chamber members collaborated in the completion of this market study which provides an overview of the current conditions in the Village of Oswego’s commercial and business park areas and is designed to help “set the stage” for the Village as it begins to update its Comprehensive Plan. The report also identifies potential retail, office, and industrial targets for Oswego. The Market Analysis report is available online on the Village’s website [www.oswegoil.org](http://www.oswegoil.org)

The most significant business attraction was the decision by the South Korean-owned yogurt and dairy beverage manufacturer **Win Soon, Inc.** to locate its second US production facility in Oswego. It is the only producer of Asian style cultured dairy beverage in USA and is headquartered in South Gate, CA. The company plans to invest \$3 million in renovation of a current vacant facility. During the first year of operation, the company projects to employ 40 full-time employees, reaching 180 full-time employees by the year 2020. The building permit process is underway for the renovation and construction of the addition which is slated to be completed by the end of 2014 with grand opening in January 2015.

The most significant retailer lost in 2013 was the **Dominick’s** grocery store. Given the recent trends in the grocery industry including consolidation and growth in smaller specialty formats, it is very likely the store may be subdivided into multiple spaces.

### A LOOK FORWARD TO 2014

- In early 2014, the Village will be announcing the new anchor-tenant that is expected to take about 55,000 sq. ft. of the former Lowe’s building.
- The proposed motor freight terminal expansion for Sam’s Club is expected to be completed in 2014. This trucking facility is projected to employ 40 workers upon opening reaching up to 100 full-time workers when fully established.

### BUSINESS SUPPORT SERVICES

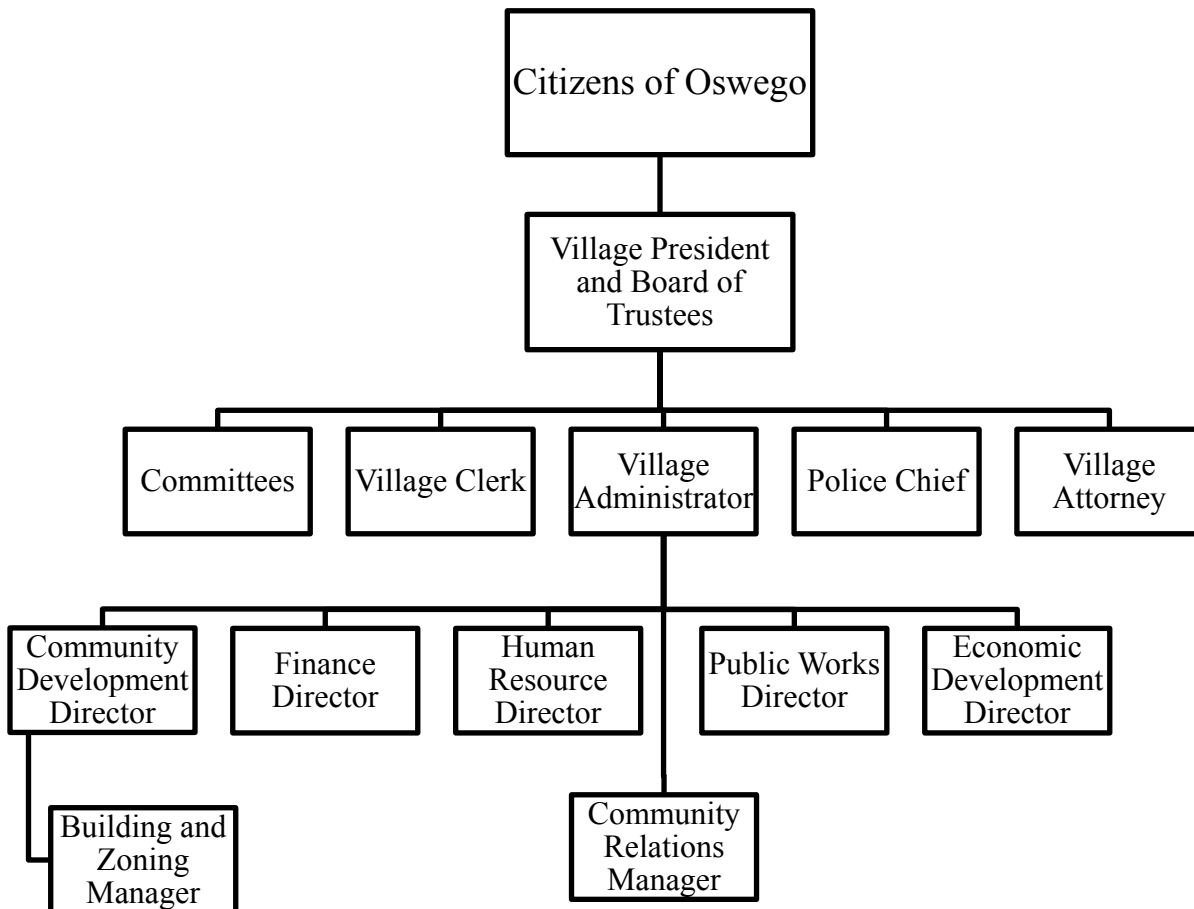
Just a few of the services available to local businesses by the Oswego Economic Development Department include:

- Site selection assistance for new businesses locations and marketing available sites and buildings.
- Primary source for available sites & buildings, market area demographics, and consumer surveys.
- Support to existing businesses through ongoing business visits and training seminars.

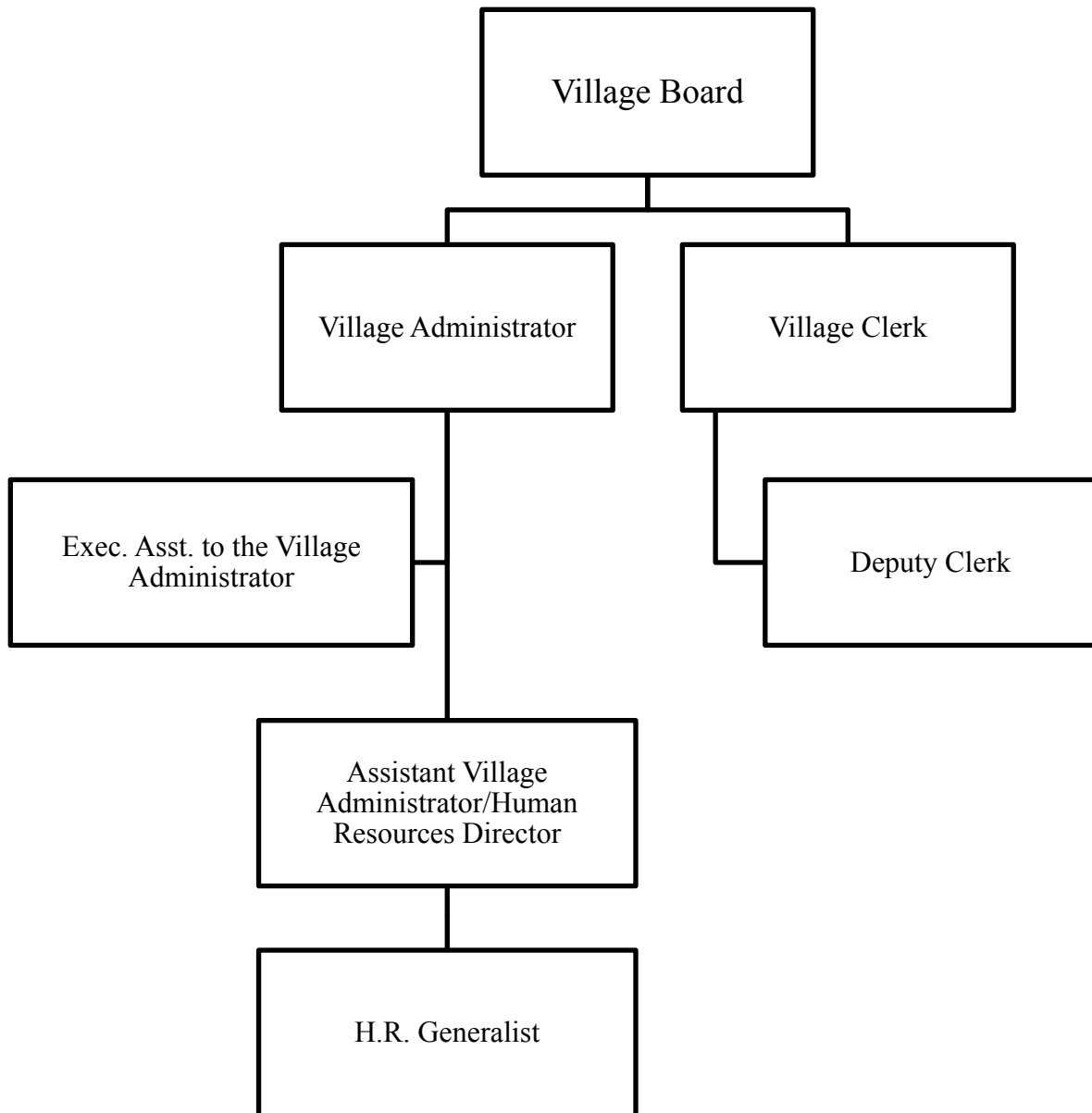
## NEW COMMERCIAL BUSINESSES OPENED IN 2013

AIRBRUSH TANS & NAILS BY ALLIE	NATIONAL MUTUAL BENEFIT
ALLEGRO DANCE CENTER INC	NOODLES & COMPANY
ALLURE NAIL SPA	OSWECARDS SPORTS & TRADING CARDS, COLLECTIBLES & ANTIQUES OF OSWEGO, INC.
ASIAN MART	PAGES POPCORN & FAVORS
AT THE SPOT, INC.	PB IL OREO LLC
AUTUMN LEAVES OF OSWEGO	PHYSICIANS IMMEDIATE CARE
AZZA SALON & DAY SPA-New Location	POTBELLY SANDWICH SHOP
B&R OIL COMPANY, INC.	SAGE SPICE SHOP
BALANCED BODY CHIROPRACTIC	SALON 1/AMEE KUEHLEM
BENNY'S PLACE	SEVA SALON (WALMART)
BJ'S WINE & SPIRITS	SILLY POTS
BOOKOO, INC	SPEC OPSS
BOOST MOBILE BY MBC	SPIDER DESIGN, INC.
CAMBRIDGE SOUTHBURY MODEL HOME	STEWART TITLE
CARRINGTON RISK CONSULTING, INC.	SUBURBAN TIRE AUTO CARE CENTER
COCOMERO FROZEN YOGURT	TCBY YOGURT
EDWARD JONES	THE POPCORN STORE
ESP COMPLEX, LLC (ELITE SPORTS PERFORMANCE)	TKS CONTROL SYSTEMS, INC.
FLASH MARTIAL ARTS, INC -New Location	TOMMY'S SPORTS BAR & EATERY
FUSION HAIR DESIGN	TRINITY ELECTRICAL & RADON MITIGATION
GARYS PICKS ANTIQUE MALL	VERIZON-New Location
INK 180 TATTOO LLC	VITRAN EXPRESS
KIRLIN'S HALLMARK #262	ZING ENTERPRISES LLC
LAND PRO LLC	2014: UP & COMING BUSINESSES
LAW OFFICES OF WILLIAM D LOHRMAN	
LISA BROOKER LCSW	HARDEE'S
MAIN STREET BARBERSHOP	PANERA BREAD-New Location
MERIDIAN EYECARE, P.C.	PIER 1
MILL STREET STATION LP	SAM'S CLUB TRUCK TERMINAL
MYSTIC SOUL	WIN SOON, INC

VILLAGE OF OSWEGO ORGANIZATIONAL CHART

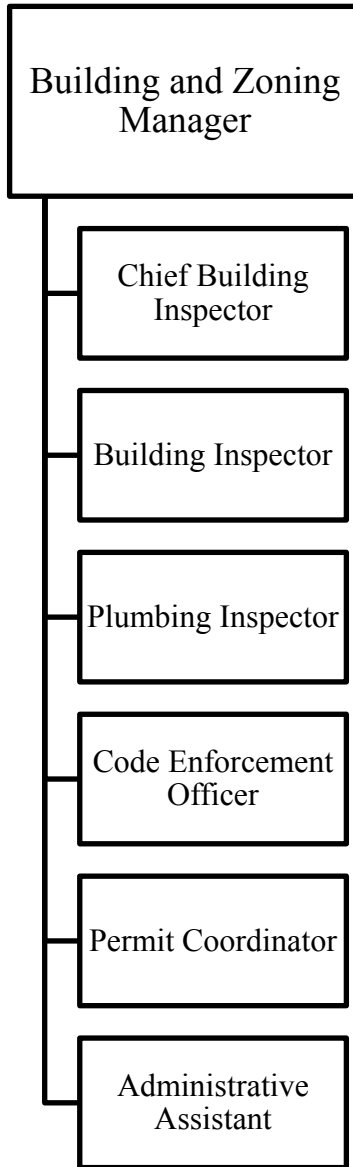


CORPORATE ORGANIZATIONAL CHART

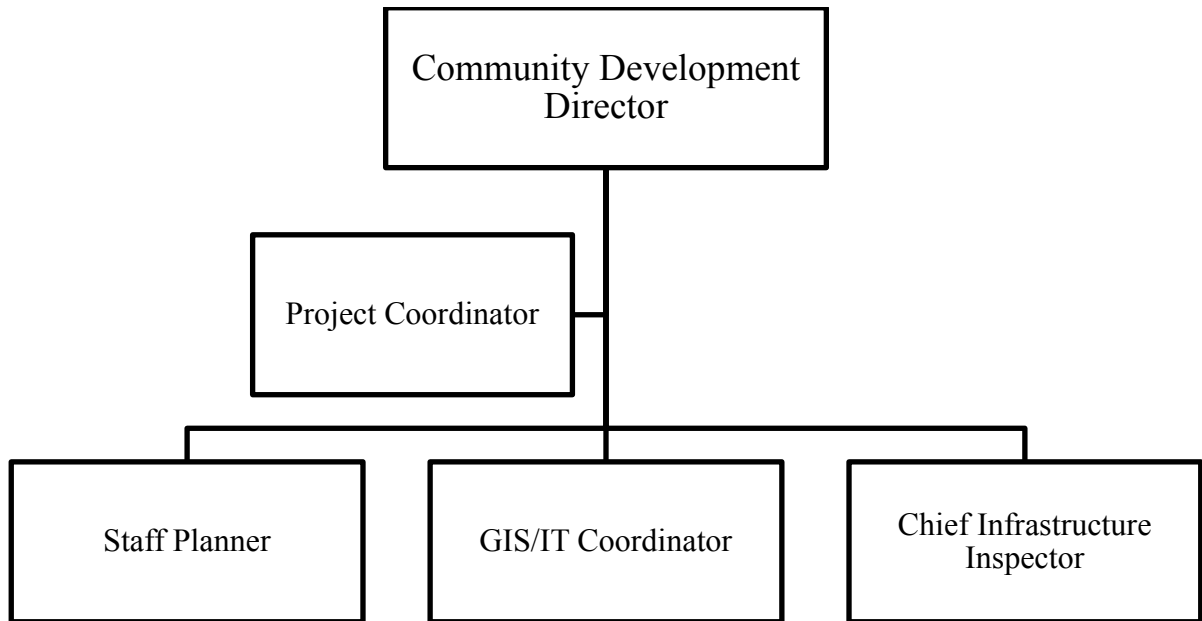




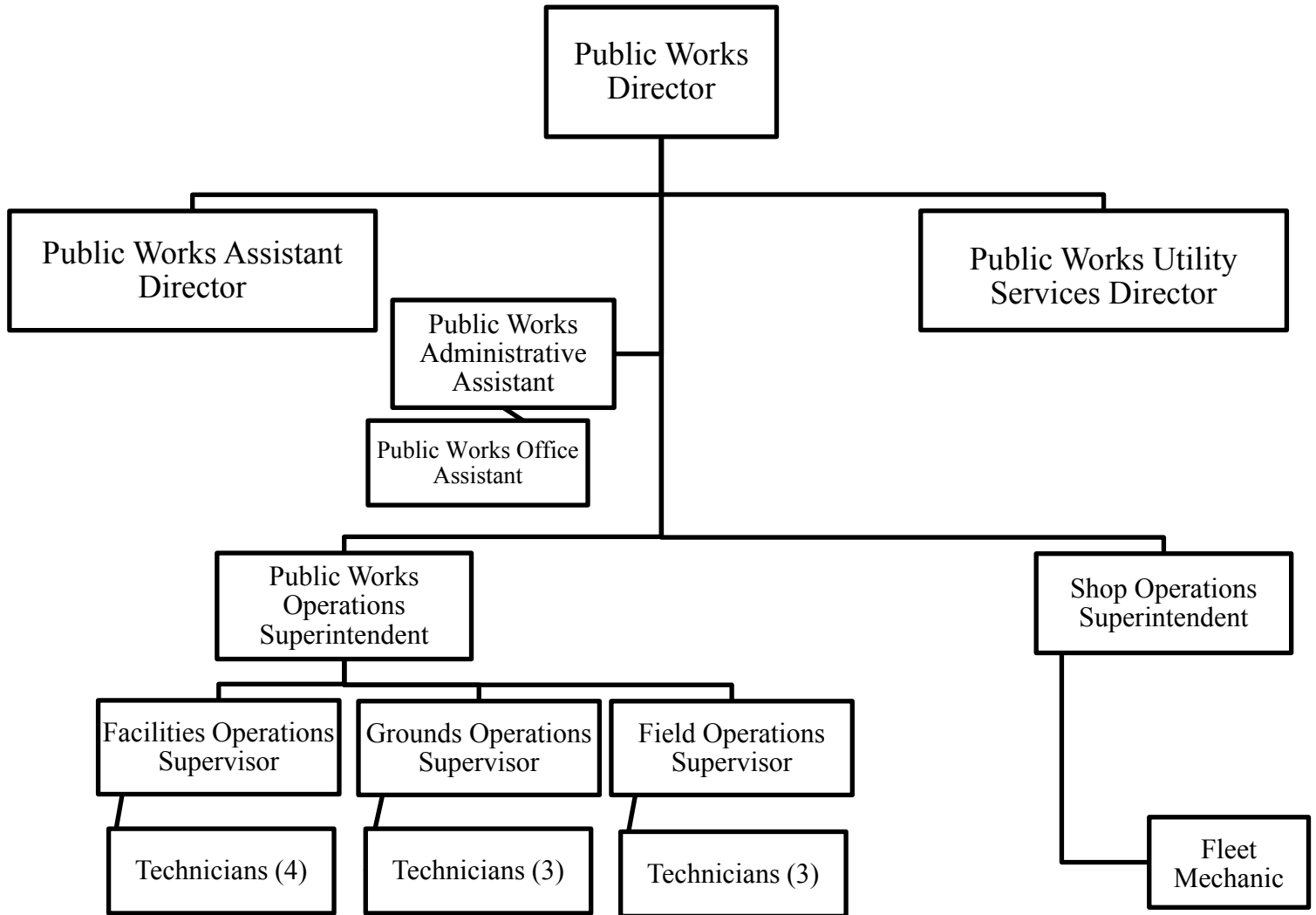
BUILDING AND ZONING ORGANIZATIONAL CHART



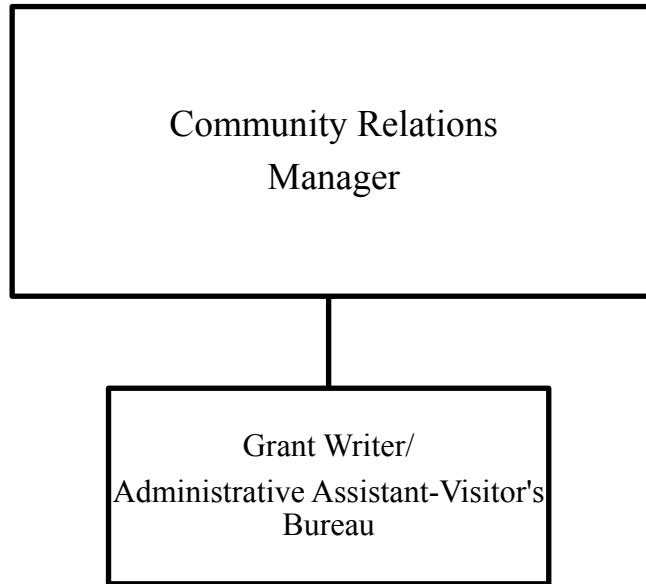
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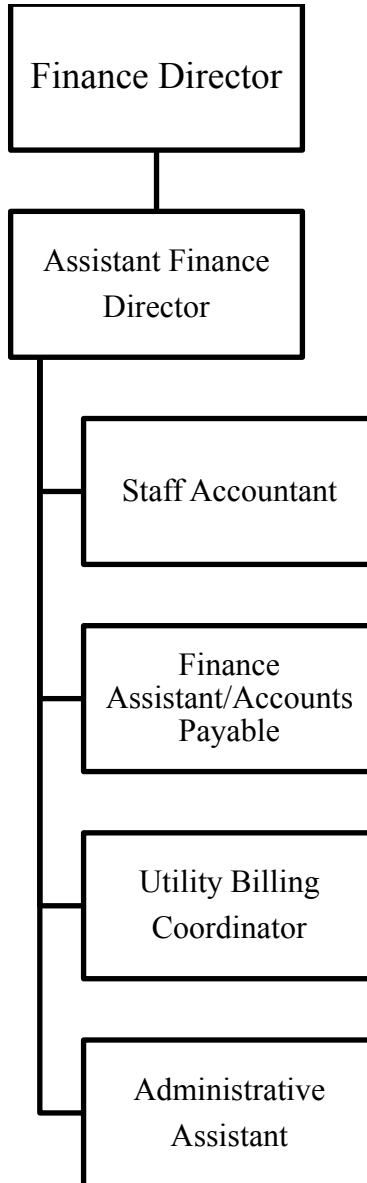
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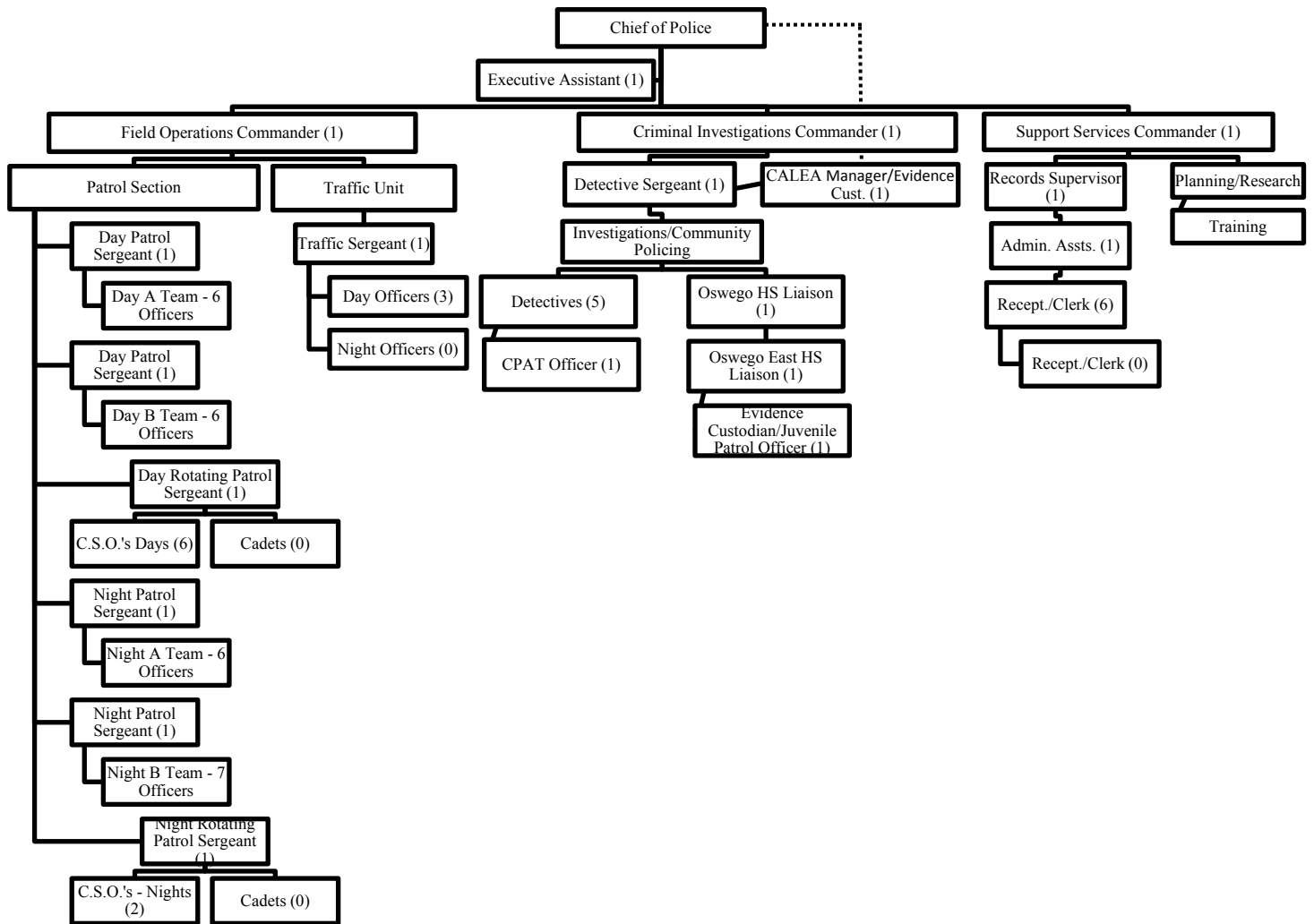
COMMUNITY RELATIONS ORGANIZATIONAL CHART



FINANCE ORGANIZATIONAL CHART



POLICE ORGANIZATIONAL CHART



**FUND /DEPARTMENT STRUCTURE**

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

## Fund Structure and Basis of Accounting and Budgeting

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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 Village defines Major Funds as those that are equal to or greater than 10% of total expenditures for the fiscal year. 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, economic development, community relations, finance, and general administration.

2. **Special Revenue Funds:** Special Revenue Funds are used to account for revenues derived from specific taxes or other earmarked revenue sources which, often due to legal requirements, are designated to finance particular functions or activities of government and which therefore can not be diverted to other uses. The Village has one Special Revenue Fund:

**Motor Fuel Tax Fund:** This Fund is used to account for the operation of street maintenance programs and capital projects as authorized by the Illinois Department of Transportation utilizing the Village’s per capita share of gasoline taxes collected by the State of Illinois.

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

4. **Capital Improvement Fund:** The Capital Improvement Fund accounts for the acquisition and construction of major capital facilities and other capital improvements financed primarily through the issuance of debt.

5. **Enterprise Funds:** Enterprise Funds are classified as Proprietary Funds. Proprietary funds are used to account for a government’s business-type activities (activities which receive a significant portion of their funding through user charges and fees). The operations of Enterprise Funds are accounted for similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Enterprise Funds established by the Village include:



**Water & Sewer Fund:** This Fund accounts for the revenues and expenses related to the provision of water services to residents and businesses. This Fund also accounts for the revenues and expenses related to the transportation, repairs and improvements of the Village's sanitary sewer and storm sewer systems. All activities necessary to provide such services including administration, operations, maintenance, financing and related debt service, and billing and collection are included.

**Garbage Collection Fund:** This Fund accounts for the revenues and expenses related to the collection and disposal of garbage, recycling and yard waste. 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 \$1,400,000 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 \$200,000.

### 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 34 sets of 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.

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 \$10,000.
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

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### **Fund Balance and Cash Reserve Policies**

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

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

### **Fund Balance Policy for Reporting of Governmental Funds**

#### Statement of Purpose

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

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

#### Definitions

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

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

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

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

***Unrestricted Fund Balance*** is made up of three components:

***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, economic development, community relations, finance, and 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.

- 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 non-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.

**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.

- 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.



- 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.

## Budget Process and Budget Structure

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### **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 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 goal of the Village Administrator and Budget Officer is to present the Village Board with a balanced operating budget for review and adoption.

*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 found in the Financial Policies section of this document. Fund balance reserves were not used to balance budgets in any Fund for Fiscal Year 2015. 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 \$800,000 to complete the estimated roadway improvements and no other revenue source is implemented. The Capital Improvement Fund is drawing down reserves to complete a number of capital purchases and improvements. The Water and Sewer Fund is using reserves to purchase a generator for well #6. All other Funds are presented with balanced budgets.

The Village's annual budget is prepared for the fiscal year which begins on May 1 and ends on April 30. 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 the following Funds.

General Fund  
 Motor Fuel Tax Fund  
 Debt Service Fund  
 Capital Improvement Fund

Water & Sewer Fund  
 Garbage Collection Fund  
 Police Officers' Pension 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 were made available to each department head containing the current year budget, year-end projections and prior fiscal year actual data on November 4, 2013. The Village Administrator and Budget Officer provided broad directives regarding the development of each Department's budget. Each department then prepared a budget for each line item under that Department's scope of responsibility. Budgets were required to be completed and submitted to the Budget Officer by January 7, 2014.

The preliminary Request Budget was compiled by the Finance Department for review by the Village Administrator and Budget staff on January 16, 2014. Included in the Request Budget are revenue projections for each Fund which are used for controlling requested expenditures. Meetings with individual department heads were held to review their respective portion of the Request Budget the week of January 22-24, 2014. Any changes to the departments' budgets were made and an electronic copy of the Draft Budget was prepared and distributed to the Village Board on March 6, 2014. The Draft Budget was also made available for public viewing on the Village website on March 8, 2014.

The Draft Budget was reviewed and discussed at the Committee of the Whole meetings on March 18, April 1 and April 15 which were open to the public. A formal Public Hearing on the budget was held on April 15, 2014, where the public was 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, were processed and the final budget was approved at a Village Board meeting on April 29, 2014. Once the final budget is approved, a formal budget ordinance is adopted at the same meeting, providing the legal authority to spend the public funds starting May 1st.

### **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 between line item accounts may be authorized by the Finance Director at any time.

### **Long-Term Financial and Capital Planning**

A Financial Forecast is prepared after the Fiscal Year Budget is adopted by the Village Board. The Forecast projects revenues and expenditures for the next five fiscal years based on the last fiscal year budget. The Five Year Financial Forecast is presented and discussed with the Village Board to identify revenue and expenditure trends. This allows the Village Board and Village Staff to proactively plan for any potential concerns in subsequent fiscal years. The Financial Forecast provides the basis and starting point for preparing the subsequent year's Annual Budget.

The Village compiled the first Capital Improvement Plan (CIP) in the fall of calendar year 2013. The CIP was developed to cover a twenty year period to list all known projects and any future property developments which would require the Village to maintain. The CIP was reviewed with the Village Board and approved capital projects were included within the Fiscal Year 2015 Village

Budget. The CIP will be updated annually and adopted before the annual budget process begins to ensure the Village's infrastructure is maintained at an acceptable level for Village residents. The Adopted CIP will provide the capital outlay for the upcoming budget and have an effect on the revenue available for the operating budgets of respective departments.

Monthly financial reports and quarterly financial reports are given to the Village Board and department heads as well as made available for public viewing. These reports provide the basis for the identification of any immediate trends which may need to be addressed regarding revenues and expenditures. The reports also provide transparency into Village finances.

The Village Comprehensive Plan is currently being updated and will be completed in Fiscal Year 2015. The plan provides the basis for directing growth in a controlled, manageable, and sustainable manner.

The Public Works department completes a Street Analysis report annually to determine the amount of roadway improvements to be undertaken each budget year. The analysis provides the amount to be budgeted in the Motor Fuel Tax Fund for public improvements.

### ***Budget Calendar***

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#### ***Calendar Year 2013***

<b>Tuesday, October 15, 2013</b>	Present Fiscal Year 2013 Village Audit to Village Board
<b>Monday, November 4, 2013</b>	Department head discussion on budget procedures, budget instructions and budget timeline

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#### ***Calendar Year 2014***

<b>Tuesday, January 7, 2014</b>	<b>Budget worksheets submitted to the Finance Director</b>
<b>Thursday, January 16, 2014</b>	Request Budget submitted to Village Administrator
<b>Wed.-Fri. January 22-24, 2014</b>	Meetings with department heads on budget requests
<b>Tuesday, March 6, 2014</b>	<b>Electronic copy of Draft budget delivered to Village President and Trustees</b>
<b>Tuesday, March 18, 2014</b>	<b>Review Draft Budget at Committee of the Whole</b>
<b>Tuesday, April 1, 2014</b>	Budget discussion at Committee of the Whole
<b>Tuesday, April 15, 2014</b>	Budget discussion at Committee of the Whole <b>Budget Public Hearing at Village Board meeting</b>
<b>Tuesday, April 29, 2014</b>	<b>Adoption of Fiscal Year 2015 Budget</b>

### **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 \$5.6 million to be received in FY 2015.

**Water & Sewer usage 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 contributed to the increase in revenues which must generate sufficient income to support the expenses of the Waterworks and Sewerage System. The Fiscal Year 2015 budget estimates this revenue at \$5.2 million.

**Income tax revenue** is 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 2015 estimates \$2.9 million will be received. This revenue source is always one of concern as the State legislature annually proposes lowering the amount it distributes to local agencies.

**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 2015 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 increase slightly to \$1 million for Fiscal Year 2015. Gas and electric utility taxes are also expected to increase to \$1 million in Fiscal Year 2015. A total increase of 9% from the amount received in FY 2014.

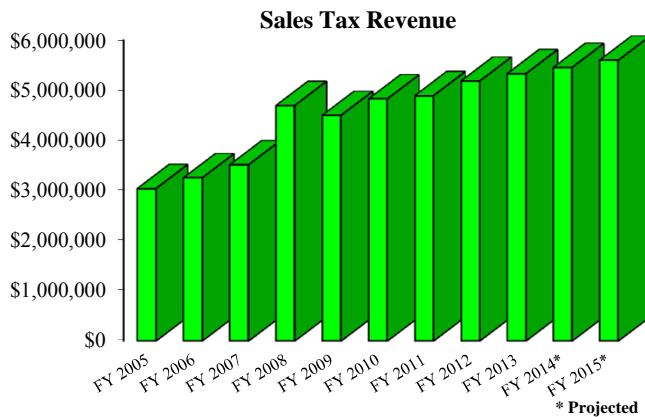
**The Home Rule sales tax revenue** is the sixth largest revenue source for the Village. The Village implemented a 0.50% home rule sale tax rate in July, 2010. Fiscal Year 2012 was the first year of twelve monthly receipts totaling \$1.8 million. This revenue source mirrors the State shared sales tax revenue and is collected by the State and remitted to the Village. The FY 2015 budget is \$1.85 million.

**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 2015, 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 2015.

**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 2012. FY 2013 and FY 2014 saw a 2.0% decrease in this revenue source. FY 2015 is estimated to increase 0.6% with a total of \$0.8 million to be received.

**General Fund**



Sales Tax Revenue		
Fiscal Year	Sales Tax Revenue	% Change
2005	3,039,574	11.6%
2006	3,254,904	7.1%
2007	3,514,246	8.0%
2008	4,697,952	33.7%
2009	4,501,565	-4.2%
2010	4,829,238	7.3%
2011	4,892,537	1.3%
2012	5,183,713	6.0%
2013	5,331,846	2.9%
2014*	5,455,000	2.3%
2015*	5,600,000	2.7%

\*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 0.5% home-rule sales tax.

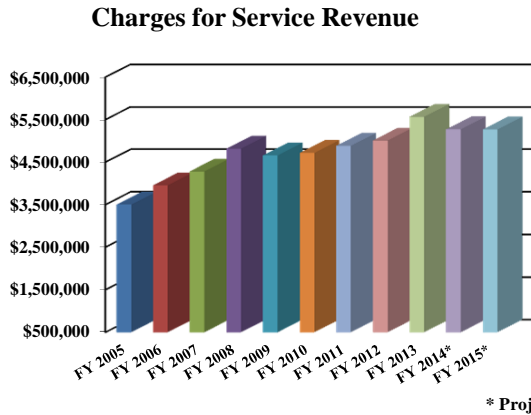
**Analysis and Trends**

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. Sales tax revenue should continue to grow 3% per year. 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	2010		2011		2012		2013	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
General Merchandise	1,044,682	21.70%	897,868	21.70%	1,052,030	19.64%	1,032,790	19.02%
Food	561,369	11.60%	520,995	11.60%	465,110	8.68%	477,393	8.79%
Drinking & Eating Places	538,906	11.20%	566,591	11.20%	598,064	11.17%	639,448	11.78%
Apparel	225,374	4.70%	379,146	4.70%	252,180	4.71%	263,034	4.84%
Furniture & Fixtures	267,536	5.50%	266,894	5.50%	246,453	4.60%	229,101	4.22%
Lumber, Bldg, Hardware	313,492	6.50%	281,290	6.50%	215,643	4.03%	249,375	4.59%
Auto & Filling Stations	1,113,413	23.10%	1,309,893	23.10%	1,467,995	27.41%	1,497,855	27.59%
Drugs & Misc Retail	550,689	11.40%	578,602	11.40%	665,416	12.42%	693,093	12.76%
Agriculture & All Others	132,674	2.80%	186,966	2.80%	369,659	6.90%	324,119	5.97%
Manufacturers	74,224	1.50%	23,368	1.50%	23,555	0.44%	23,724	0.44%
<b>Total</b>	<b>4,822,359</b>	<b>100.00%</b>	<b>5,011,615</b>	<b>100.00%</b>	<b>5,356,105</b>	<b>100.00%</b>	<b>5,429,931</b>	<b>100.00%</b>

**Water and Sewer Fund**

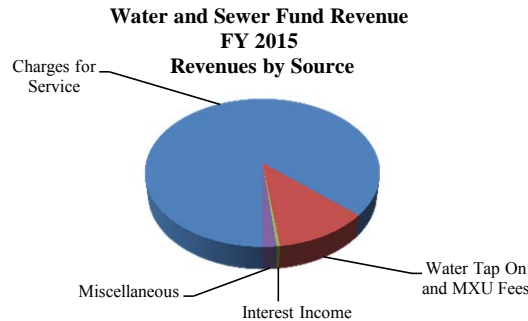
**Water & Sewer Revenue**



Fiscal Year	Charges for Service	Percent Change
2005	3,501,031	23.3%
2006	3,955,995	13.0%
2007	4,282,511	8.3%
2008	4,817,678	12.5%
2009	4,657,726	-3.3%
2010	4,715,415	1.2%
2011	4,883,915	3.6%
2012	5,009,047	2.6%
2013	5,567,132	11.1%
2014*	* 5,271,500	-5.3%
2015*	* 5,268,500	-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 (\$4.05 per 1,000 gallons) and \$1.28 per 100 cubic feet of water used (\$1.71 per 1,000 gallons) 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, six 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.



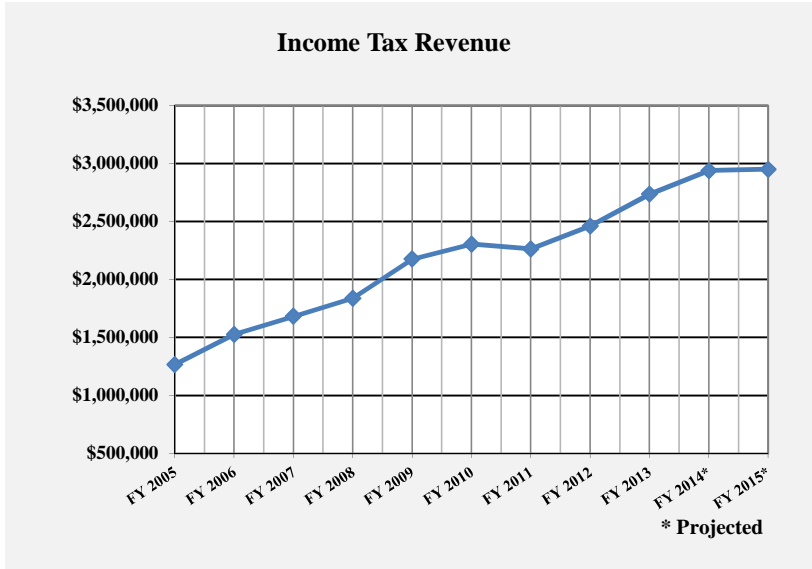
**Analysis and Trends**

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 2008 due to new resident growth within the Village. FY 2009 experienced a 4.5% decrease in revenues. Usage fees have steadily increased each fiscal year since FY 2009 in part because of the rate increase of \$0.20 beginning in July 2010. The latest trend shows revenues decreasing annually due to conservation efforts and weather creating less usage. 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.



**General Fund**

**Income Tax Revenue**



Fiscal Year	Income Tax Revenue	Percent Change
2005	1,266,828	57.3%
2006	1,524,880	20.4%
2007	1,681,961	10.3%
2008	1,837,415	9.2%
2009	2,175,465	18.4%
2010	2,304,243	5.9%
2011	2,261,968	-1.8%
2012	2,460,342	8.8%
2013	2,735,608	11.2%
2014*	2,939,000	19.5%
2015*	2,950,000	7.8%

**Description**

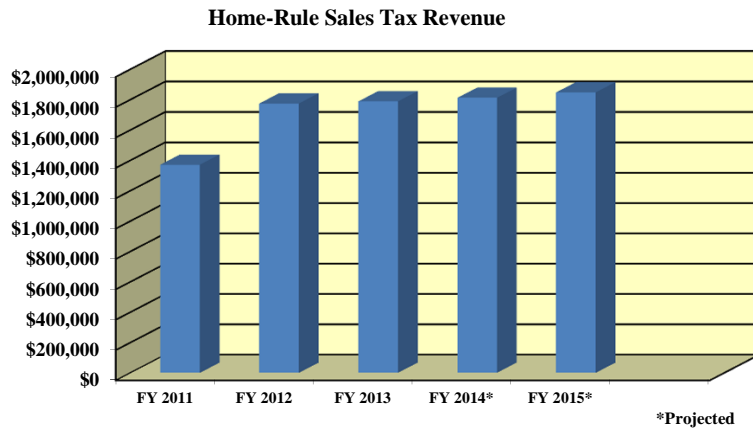
The State of Illinois currently has an income tax rate of 5% for individuals, trusts and estates and 7.6% for corporations. Of the total net income tax collections received by the State, 1/6th is set aside into the Local Government Distributive Fund (LGDF). The LGDF receipts are then distributed to municipalities 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 FY 2011 when receipts decreased 1.8% due to the economic downturn and high unemployment within the State. This revenue source rebounded as the unemployment rate decreased over the last three fiscal years. FY 2015 revenue is estimated to increase only \$21,000, suggesting this revenue source may be reaching a maximum level. Of further concern, the State Legislature annually discusses changes to the distribution formula of its LGDF, which possibly would lower the per capita amount that the Village now receives.

**General Fund**

**Local "Home Rule" Sales Tax Revenue**



Fiscal Year	Sales Tax Revenue	Percent Change
2011	1,370,811	
2012	1,774,132	29.4%
2013	1,787,783	0.8%
2014*	1,811,000	1.3%
2015*	1,847,400	2.0%

\*Projected

**Description**

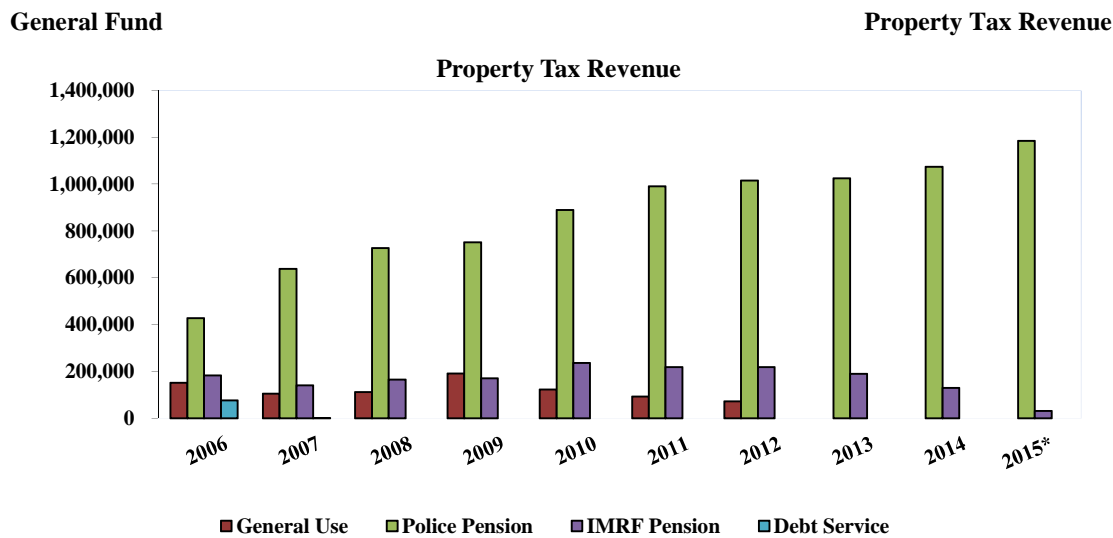
The Village of Oswego, pursuant to its home rule powers, implemented a 0.50% local home rule sales tax effective on July 1, 2010. Communities over 25,000 are considered to be "home rule" by the State of Illinois and thus have the option of levying such a tax. This tax is applicable to all sales except 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 2013 and is estimated to increase 2% in FY 2015. The table below is presented to distinguish the sources of local home rule sales tax revenue received by the Village. The information is presented by calendar year, rather than fiscal year, since it is only provided by the Illinois Department of Revenue. The two largest categories generating Home Rule Sales tax revenues are "General Merchandise" and "Drinking & Eating places" for calendar year 2013.

Category	2010		2011		2012		2013	
	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%	355,684	19.7%
Food	61,378	7.1%	109,599	6.4%	79,882	4.4%	82,826	4.6%
Drinking & Eating places	132,401	15.3%	279,711	16.4%	294,925	16.2%	317,169	17.6%
Apparel	59,752	6.9%	155,532	9.1%	126,033	6.9%	131,438	7.3%
Furniture & HH & Rents	74,095	8.6%	131,635	7.7%	121,668	6.7%	113,174	6.3%
Lumber, Bldg, Hardware	74,964	8.7%	140,120	8.2%	107,447	5.9%	124,058	6.9%
Auto & Filling Station	128,593	14.9%	292,333	17.2%	315,667	17.3%	284,747	15.8%
Drugs & Misc Retail	90,094	10.4%	189,861	11.1%	229,725	12.6%	233,106	12.9%
Agriculture & All Other	26,246	3.0%	79,016	4.6%	176,477	9.7%	153,561	8.5%
Manufacturers	16,907	2.0%	9,130	0.5%	9,547	0.5%	9,736	0.5%
<b>Total</b>	<b>864,527</b>	<b>100.0%</b>	<b>1,704,085</b>	<b>100.0%</b>	<b>1,819,717</b>	<b>100.0%</b>	<b>1,805,500</b>	<b>100.0%</b>

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



**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 2013 for calendar year 2013 will be collected between June 2014 and January 2015 and finance FY 2015. 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**

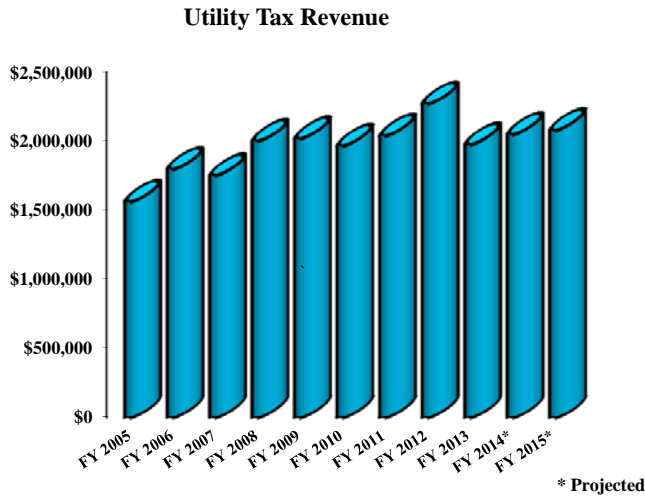
The amount of property tax levied was increased annually through fiscal year 2011. The Village Board has kept the levy at the same dollar amount since FY 2013. Beginning with FY 2013, the property tax levy only provides enough revenue to fully fund the Village's contribution to the Police Pension Fund 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 to zero 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
2006	152,250	428,286	183,000	76,575	18.1%
2007	104,713	638,206	141,002	1	11.8%
2008	111,368	726,606	165,432	0	11.1%
2009	191,433	752,163	171,259	0	17.2%
2010	123,230	890,070	236,159	0	9.9%
2011	92,950	990,650	219,050	0	7.1%
2012	72,312	1,015,000	218,765	0	5.5%
2013	0	1,025,000	189,729	0	0.0%
2014	0	1,075,000	130,100	0	0.0%
2015*	0	1,185,000	31,000	0	0.0%

\* Projected

**General Fund**

**Utility Tax Revenue**

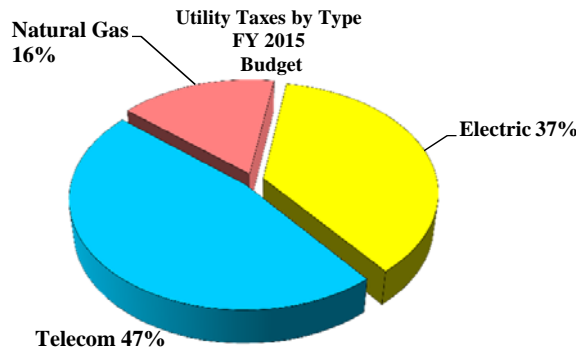


Fiscal Year	Utility Taxes Revenue	Percent Change
2005	1,555,927	
2006	1,791,555	15.1%
2007	1,745,817	-2.6%
2008	1,994,981	14.3%
2009	2,012,974	0.9%
2010	1,960,119	-2.6%
2011	2,032,494	3.7%
2012	2,263,962	11.4%
2013	1,969,166	-13.0%
2014*	2,043,000	3.7%
2015*	2,072,630	1.5%

\*Projected

**Description**

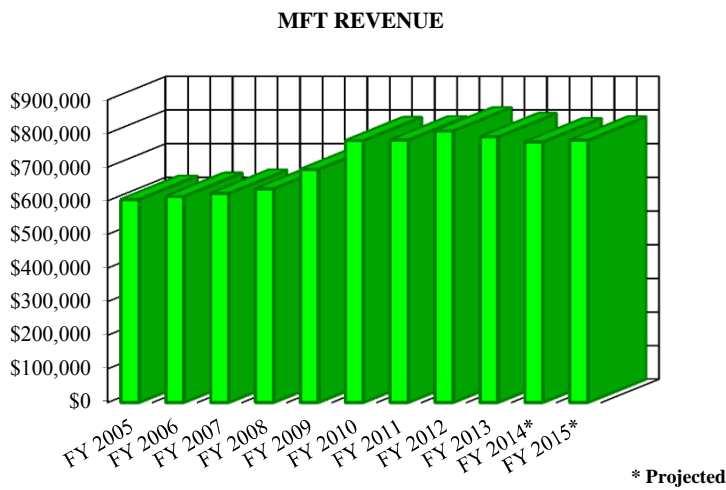
The Village taxes the use of three utilities: natural gas, electricity, and telecommunications. The rates for each tax are: \$0.045 cents per therm for natural gas for those users subject to the gas use tax, a 3% of gross charges for natural gas, a 6.0% of gross charges for telecommunications, and a tiered kilowatt-hour use rate for electricity roughly equivalent to 3.0% of gross charges. Payments for the taxes on natural gas and electricity are made directly to the Village every month by the utility companies; Nicor for natural gas and Exelon, the parent company of ComEd for electricity. Telecommunications companies pay all taxes to the State of Illinois and the State remits the appropriate amounts to the Village on a monthly basis.



**Analysis and Trends**

Utility tax revenues were increasing annually through Fiscal Year 2008 because of telecommunication providers passing on cost increases for operations and because of the growth in new residents. Natural gas usage and electric usage will fluctuate from year to year based on the price of the commodity and on individual usage. The \$2.2 million received in FY 2012 has not been achieved since then due to the low prices of these commodities. The current upward trend is due to the recent weather patterns and slightly increased prices for gas and electric. Population growth will assist in maintaining this source of revenue at the current levels.

**Motor Fuel Tax Fund**



<b>Motor Fuel Tax Revenue</b>		
<b>Fiscal Year</b>	<b>Total MFT Allotment</b>	<b>Percent Change</b>
2005	604,118	48.5%
2006	612,750	1.4%
2007	621,730	1.5%
2008	635,580	2.2%
2009	693,600	9.1%
2010	778,801	12.3%
2011	780,548	0.2%
2012	807,637	3.5%
2013	790,000	-2.2%
2014*	775,000	-1.9%
2015*	780,000	0.6%

\*Projected

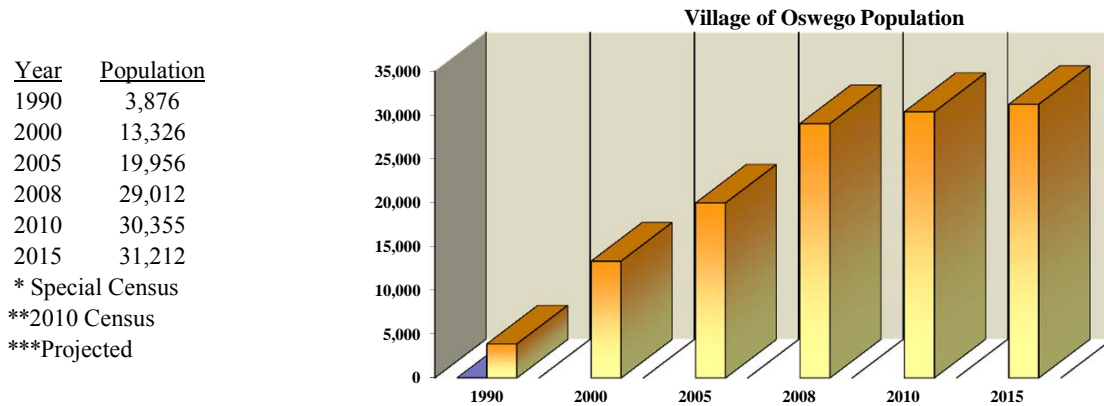
**Description**

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.

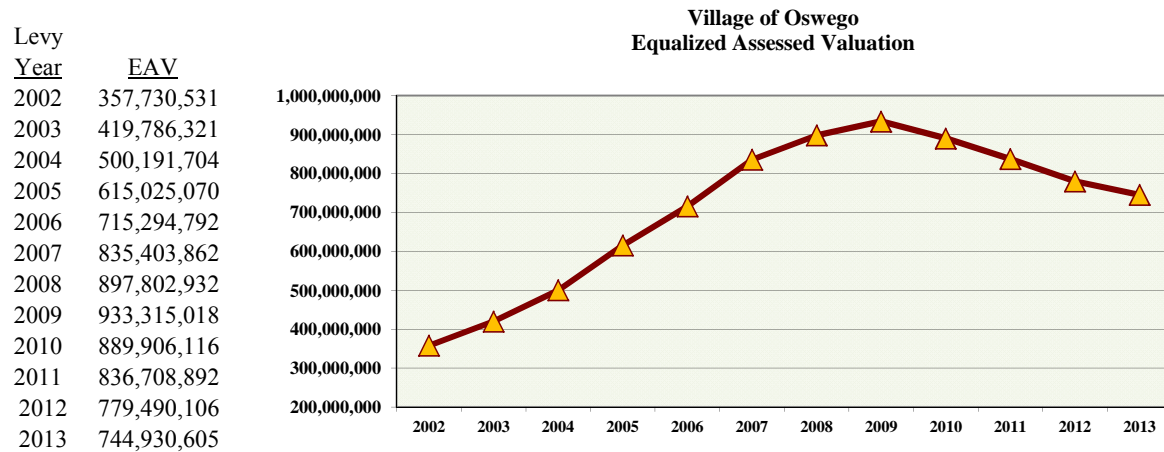
**Analysis and Trends**

Motor Fuel Tax revenues increased from the FY 2005 amount of \$604,118 to the FY 2012 amount of \$807,637. This revenue source is one of the state shared revenues distributed on a per capita basis. The Village population increases have allowed the Village to receive a greater share of this revenue. You can see when the population changes occurred by viewing the chart and noting the jumps in revenue. The declining trend over the past three years is expected to continue due to less consumption and fuel efficiency gained with motor vehicles.

TRENDS



Over the past 25 years the Village of Oswego population has grown to exceed 30,000 residents. The greatest growth and development expansion for Oswego took place between 2000 and 2008 when the Village's population increased by over 117%. The 2010 Census places the population at 30,355. Oswego's population is expected to continue to grow reaching an estimated 50,000 by the year 2030.

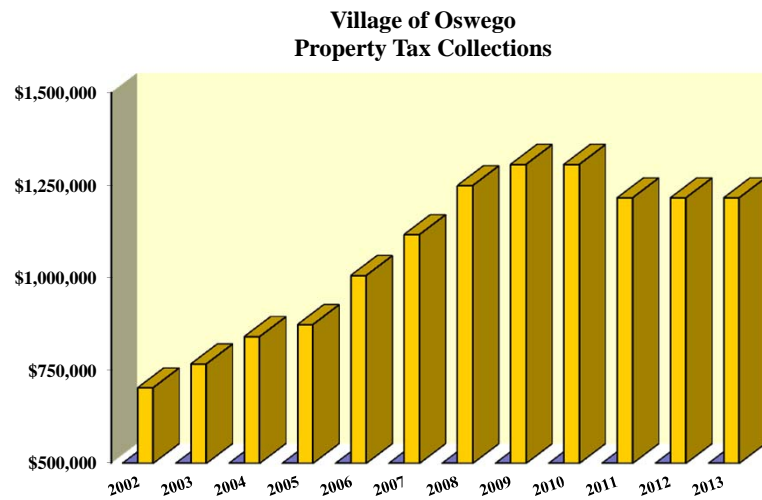


The Village of Oswego's total Equalized Assessed Valuation (EAV) on property increased at an average rate of 15.8% between 2000 and 2009 before declining in 2010 by 4.3% because of the housing downturn and mortgage crisis. The EAV has decreased annually since 2010. The Levy year 2013 EAV is estimated to decrease 4.4%.

TRENDS

**Total Village Property Tax Collections**

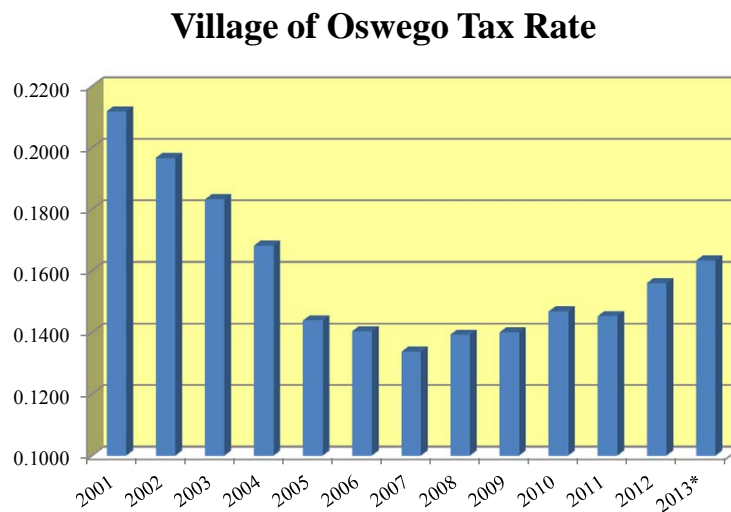
<u>Year</u>	<u>Property Tax Collections</u>	<u>% Change</u>
2002	\$ 703,740	8.31%
2003	\$ 768,041	9.14%
2004	\$ 841,620	9.58%
2005	\$ 874,217	3.87%
2006	\$ 1,006,551	15.14%
2007	\$ 1,117,007	10.97%
2008	\$ 1,249,136	11.83%
2009	\$ 1,306,268	4.57%
2010	\$ 1,306,204	0.00%
2011	\$ 1,216,073	-6.90%
2012	\$ 1,216,083	0.00%
2013	\$ 1,216,122	0.00%



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 tax levy has not been increased since the 2011 levy.

**Total Village Property Tax Rate**

<u>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%
2013*	0.1633	4.68%



\*estimated

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 2013 estimated rate of \$16.33 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.

TRENDS

**Police Protection Service Costs**

Fiscal Year	Operating Cost	Resident Cost
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*	\$8,578,788	279
2015*	\$8,957,486	291

\* projected

**Police Protection Cost per Resident**



The police protection costs per resident increased \$141 from FY 2007 to FY 2008 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 2009. 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
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	\$1,462,157	47.55
2014*	\$1,837,494	59.76
2015*	\$1,970,192	64.07

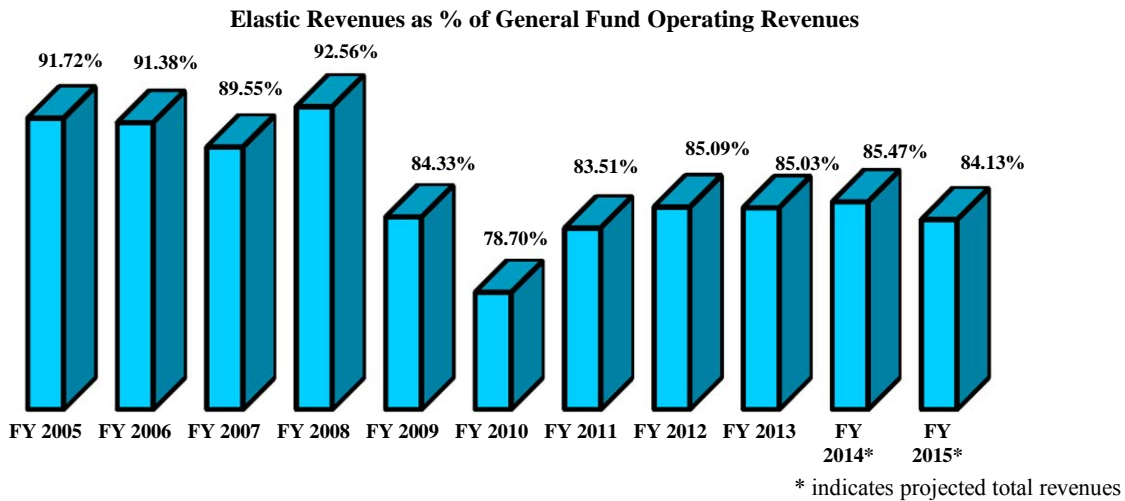
**Road and Bridge Cost per Resident**



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 were budgeted to decrease due to staffing and operating expenditure decreases, however, there were many unforeseen costs, due to the extreme weather. These events caused the cost per resident to increase for the third year in a row.



TRENDS

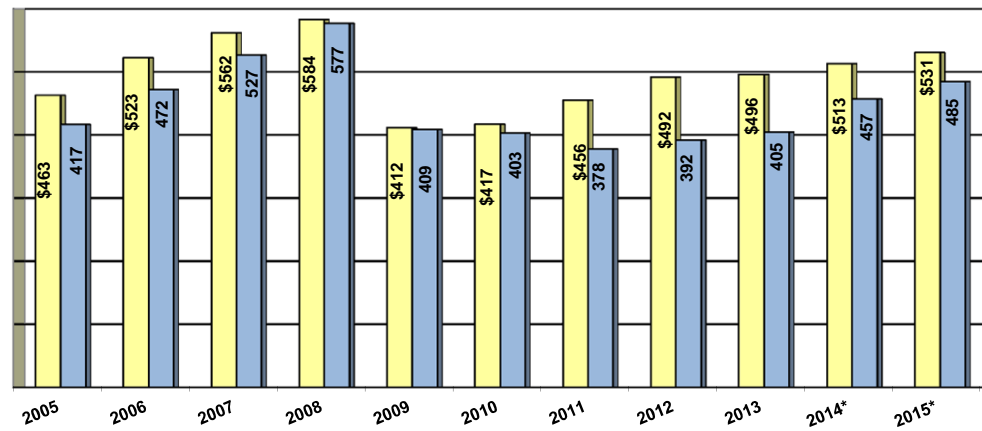


**Indicator Description**

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.

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 2008 at 93% of general operating revenues. The percentage of elastic revenues declined to a low of 80% of general operating revenues in FY 2010, an 11% decline. This should have been expected due to the decline in the global economy. FY 2012 through FY 2015 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.

Comparison of General Fund Revenue & Expenditures per Resident



**Indicator Description**

The graph shows both the operating revenue and expenditures for the general fund per Village of Oswego resident. As the cost of 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.

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 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 2014 and FY 2015 is for increases in per resident revenues due to increases in State shared revenues.

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. Revenue has been exceeding expectations annually increasing the reserve balance.

## Budget Year Comparison Summary - All Funds

<b>Fund</b>	<b>Fiscal Year 2015 Revenues</b>	<b>Fiscal Year 2015 Expenditures</b>	<b>Fiscal Year 2015 Difference</b>
<b><u>Major Governmental Funds</u></b>			
General Fund	\$16,328,380	\$16,328,380	\$0
Capital Improvement Fund	\$23,500	\$491,600	(\$468,100)
Debt Service Fund	\$1,770,007	\$1,769,506	\$501
<b>Total Major Governmental Funds</b>	<b>\$18,121,887</b>	<b>\$18,589,486</b>	<b>(\$467,599)</b>
<b><u>Non-Major Governmental Funds</u></b>			
Motor Fuel Tax Fund	\$909,990	\$1,675,435	(\$765,445)
<b>Total Non Major Governmental Funds</b>	<b>\$909,990</b>	<b>\$1,675,435</b>	<b>(\$765,445)</b>
<b><u>Proprietary Funds</u></b>			
<b>Enterprise Funds</b>			
Waterworks & Sewer Fund	\$6,094,800	\$6,155,448	(\$60,648)
Garbage Fund	\$2,233,650	\$2,231,250	\$2,400
<b>Total Proprietary Funds</b>	<b>\$8,328,450</b>	<b>\$8,386,698</b>	<b>(\$58,248)</b>
<b>Total Operating Funds</b>	<b>\$27,360,327</b>	<b>\$28,651,619</b>	<b>(\$1,291,292)</b>
<b><u>Non Operating Funds</u></b>			
<b><u>Fiduciary Funds</u></b>			
Police Officers' Pension Fund	\$1,843,760	\$592,275	\$1,251,485
<b>Total Fiduciary Funds</b>	<b>\$1,843,760</b>	<b>\$592,275</b>	<b>\$1,251,485</b>
<b>Total Non Operating Funds</b>	<b>\$1,843,760</b>	<b>\$592,275</b>	<b>\$1,251,485</b>
<b>Total All Funds</b>	<b>\$29,204,087</b>	<b>\$29,243,894</b>	<b>(\$39,807)</b>

## REVENUES - ALL FUNDS

FUND	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET	FY 2015 Budget vs FY 2014	
					Projected	Budget
General	15,373,174	15,376,845	15,788,554	16,328,380	3%	6%
Motor Fuel Tax	1,160,306	780,000	910,990	909,990	0%	17%
Debt Service	1,828,694	1,797,607	1,779,314	1,770,007	-1%	-2%
Capital Improvement	1,099,013	25,000	38,800	23,500	-39%	-6%
Water and Sewer	8,984,756	5,866,800	6,303,912	6,094,800	-3%	4%
Garbage Collection	2,059,797	2,177,400	2,127,407	2,233,650	5%	3%
Police Pension	2,671,502	1,725,000	2,821,760	1,843,760	-35%	7%
<b>TOTAL REVENUES</b>	<b>33,177,242</b>	<b>27,748,652</b>	<b>29,770,737</b>	<b>29,204,087</b>	<b>-2%</b>	<b>5%</b>

## EXPENDITURES - ALL FUNDS

FUND	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET	FY 2015 Budget vs FY 2014	
					Projected	Budget
General	15,628,440	15,376,845	15,579,997	16,328,380	5%	6%
Motor Fuel Tax	862,500	862,500	825,500	1,675,435	103%	94%
Debt Service	1,823,046	1,797,507	1,766,924	1,769,506	0%	-2%
Capital Improvement	1,156,073	435,000	431,825	491,600	14%	13%
Water and Sewer	5,471,542	8,114,274	5,547,400	6,155,448	11%	-24%
Garbage Collection	2,069,201	2,175,000	2,125,000	2,231,250	5%	3%
Police Pension	518,860	509,800	622,888	592,275	-5%	16%
<b>TOTAL EXPENSES</b>	<b>27,529,662</b>	<b>29,270,926</b>	<b>26,899,534</b>	<b>29,243,894</b>	<b>9%</b>	<b>0%</b>

**FUND HIGHLIGHTS**  
**Revenues/Expenditures**Revenues - All Funds

General Fund revenues are 6% greater than FY 2014 because of increased budgets for taxes and license/permit revenue

The Motor Fuel Tax Fund revenue is higher than last fiscal year by 17% due to notice that the State Illinois Jobs Now program will be continuing in FY 15.

The Capital Improvement Fund revenue is lower by 6% as no grant revenue is forecasted to be received in FY 2015.

The Water & Sewer Fund revenue is up 4% due to an increase in Charges for Service revenue in FY 2015.

Garbage Collection Fund revenues are higher than FY 2014 due to the annual increase in contracted disposal fees.

Police Pension revenues have increased 7% due to increased Village contributions to the Fund.

Expenditures - All Funds

General Fund expenditures have increased 6% due to increases in Contractual Services, Professional Development, Operating Supplies, and Capital Outlay in the budget.

The Motor Fuel Tax Fund expenditures have increased 94% to complete the scheduled roadway improvements for FY 2015.

The Capital Improvement Fund expenditures have increased 13% due to the addition of various capital projects included for FY 2015.

The Water & Sewer Fund expenses have decreased 24% due to decreases in Professional Services, Contractual Services, Communications, and Capital Outlay expenses.

The Garbage Collection Fund expenses increased 3% because of the annual increase in Professional Services.

The Police Pension Fund expenses have increased 16% due to increases in Benefits, Legal, and Investment expenses.

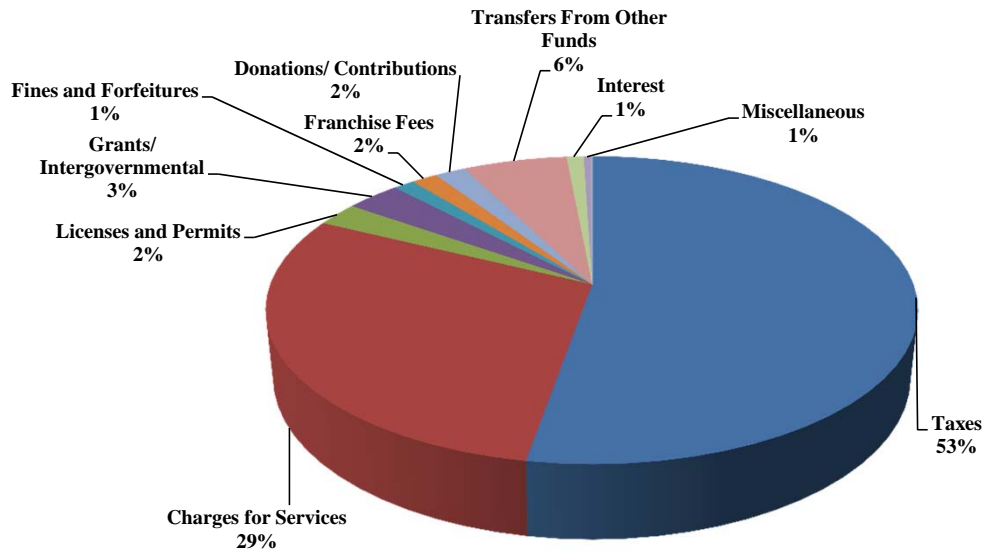
**REVENUES BY SOURCE - ALL FUNDS**

<b>REVENUES</b>	<b>FY 2013 ACTUAL</b>	<b>FY 2014 BUDGET</b>	<b>FY 2014 PROJECTED</b>	<b>FY 2015 BUDGET</b>	<b>FY 2015 Budget vs FY 2014</b>	
					<b>Projected</b>	<b>Budget</b>
Taxes	14,072,478	14,485,400	14,704,212	15,405,580	5%	6%
Charges for Services	9,140,336	8,258,200	8,687,792	8,613,400	-1%	4%
Licenses and Permits	614,611	549,975	726,225	725,450	0%	32%
Grants/Intergovernmental	2,665,204	957,810	978,265	930,500	-5%	-3%
Fines and Forfeitures	365,674	366,560	354,000	356,000	1%	-3%
Franchise Fees	414,471	453,400	423,392	444,000	5%	-2%
Donations/ Contributions	640,276	517,800	578,347	522,760	-10%	1%
Transfers From Other Funds	3,522,294	1,797,507	1,779,064	1,769,907	-1%	-2%
Interest	1,318,898	313,000	1,391,950	291,500	-79%	-7%
Miscellaneous	422,999	49,000	147,490	144,990	-2%	196%
<b>TOTAL REVENUE</b>	<b>33,177,242</b>	<b>27,748,652</b>	<b>29,770,737</b>	<b>29,204,087</b>	<b>-2%</b>	<b>5%</b>

**EXPENDITURES BY TYPE - ALL FUNDS**

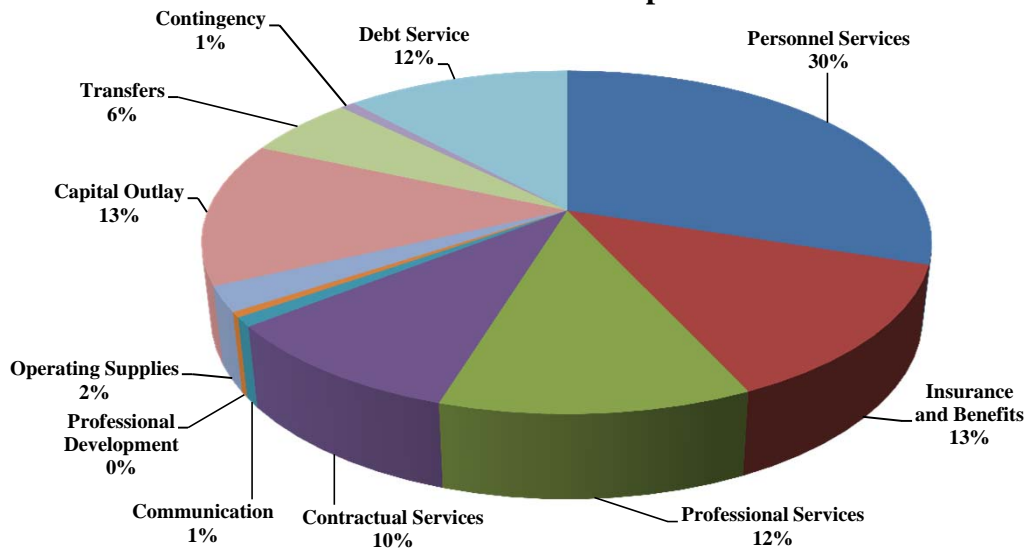
<b>EXPENDITURES</b>	<b>FY 2013 ACTUAL</b>	<b>FY 2014 BUDGET</b>	<b>FY 2014 PROJECTED</b>	<b>FY 2015 BUDGET</b>	<b>FY 2015 Budget vs FY 2014</b>	
					<b>Projected</b>	<b>Budget</b>
Personnel Services	8,009,220	8,350,531	8,368,495	8,773,949	5%	5%
Insurance and Benefits	3,361,285	3,655,977	3,606,676	3,835,832	6%	5%
Professional Services	2,896,303	3,239,815	3,395,746	3,399,047	0%	5%
Contractual Services	2,570,284	2,748,057	2,982,307	2,808,006	-6%	2%
Communication	181,177	277,449	260,456	254,255	-2%	-8%
Professional Development	96,429	129,110	112,158	144,781	29%	12%
Operating Supplies	470,348	648,300	684,785	691,405	1%	7%
Capital Outlay	3,981,000	4,783,280	2,405,365	3,961,281	65%	-17%
Transfers	3,449,603	1,797,507	1,779,064	1,689,907	-5%	-6%
Contingency	0	145,046	0	220,320	0%	52%
Debt Service	2,514,013	3,495,854	3,304,482	3,465,111	5%	-1%
<b>TOTAL EXPENSES</b>	<b>27,529,662</b>	<b>29,270,926</b>	<b>26,899,534</b>	<b>29,243,894</b>	<b>9%</b>	<b>0%</b>

### Fiscal Year 2015 Revenues



Tax Revenue received from the State of Illinois and other locally imposed taxes are the Village's largest revenue source, accounting for 53% of total revenues.

### Fiscal Year 2015 Expenditures



Personnel costs and associated employee benefits are the largest category of expenditures for the Village of Oswego at 43% of total expenditures.

Village of Oswego  
Revenue History - By Fund

	Actual FY 2013	Budget FY 2014	Projected FY 2014	Budget FY 2015	Budget Analysis			
					Budget vs Budget Increase (Decrease)	Percent Change	Budget vs Projected Increase (Decrease)	Percent Change
<b>General Fund</b>								
<b>Taxes</b>								
Property Tax	189,729	141,000	139,380	31,000	(110,000)	-78.01%	(108,380)	-77.76%
Property Tax- Police Pension	1,025,000	1,075,000	1,075,000	1,185,000	110,000	10.23%	110,000	10.23%
Road and Bridge Tax	130,198	150,000	112,332	115,000	(35,000)	-23.33%	2,668	2.38%
Sales Tax	5,331,846	5,508,000	5,455,000	5,600,000	92,000	1.67%	145,000	2.66%
Local Sales Tax	1,787,783	1,836,000	1,811,000	1,847,400	11,400	0.62%	36,400	2.01%
Sales Tax Rebate	(990,503)	(850,000)	(725,000)	(425,000)	425,000	-50.00%	300,000	-41.38%
Telecommunications	959,986	960,000	963,000	972,630	12,630	1.32%	9,630	1.00%
Utility Tax	1,009,180	945,000	1,080,000	1,100,000	155,000	16.40%	20,000	1.85%
Use Tax	487,137	491,000	510,000	532,700	41,700	8.49%	22,700	4.45%
Games Tax	2,318	2,400	5,000	27,350	24,950	1039.58%	22,350	447.00%
Hotel/Motel Tax	66,019	65,000	70,000	75,000	10,000	15.38%	5,000	7.14%
Income Tax	2,735,608	2,896,000	2,939,000	2,950,000	54,000	1.86%	11,000	0.37%
Replacement Tax	9,480	6,000	9,500	9,500	3,500	58.33%	0	0.00%
<b>Total Taxes</b>	<b>12,743,781</b>	<b>13,225,400</b>	<b>13,444,212</b>	<b>14,020,580</b>	<b>795,180</b>	<b>6.01%</b>	<b>576,368</b>	<b>4.29%</b>
<b>Charges for Services</b>								
Coin Operated Device Fee	8,130	6,000	9,000	9,000	3,000	50.00%	0	0.00%
Inspection/Observation Fee	15,684	15,000	19,000	17,000	2,000	13.33%	(2,000)	-10.53%
Filing Fees	5,870	2,500	5,000	3,000	500	20.00%	(2,000)	-40.00%
Plan Review Fees	54,025	65,000	75,000	74,000	9,000	13.85%	(1,000)	-1.33%
Elevator Inspections	2,992	4,000	4,735	4,800	800	20.00%	65	1.37%
Community Room Rental	0	0	400	300	300	0.00%	(100)	-25.00%
Accident Report Fees	3,292	2,400	2,800	2,800	400	16.67%	0	0.00%
Fingerprint Fees	3,248	2,600	2,600	2,600	0	0.00%	0	0.00%
Sex Offender Registration Fee	320	400	400	350	(50)	-12.50%	(50)	-12.50%
Subpoena Fee	310	300	350	300	0	0.00%	(50)	-14.29%
Books, Maps, & Plans	15	0	0	0	0	0.00%	0	0.00%
Reimbursements	60,854	60,000	60,000	60,000	0	0.00%	0	0.00%
Newsletter Advertising Fees	10,921	13,000	7,500	10,000	(3,000)	-23.08%	2,500	33.33%
Calendar Sales/Advertising	0	0	0	0	0	0.00%	0	0.00%
Police Security	210,423	160,000	180,000	195,000	35,000	21.88%	15,000	8.33%
Salary Reimbursement	17,033	9,000	13,000	13,000	4,000	44.44%	0	0.00%
<b>Total Charges for Services</b>	<b>393,117</b>	<b>340,200</b>	<b>379,785</b>	<b>392,150</b>	<b>51,950</b>	<b>15.27%</b>	<b>12,365</b>	<b>3.26%</b>



Village of Oswego  
Revenue History - By Fund

	Actual FY 2013	Budget FY 2014	Projected FY 2014	Budget FY 2015	Budget Analysis			
					Budget vs Budget Increase (Decrease)	Percent Change	Budget vs Projected Increase (Decrease)	Percent Change
<b>Licenses and Permits</b>								
Liquor Licenses	67,630	65,000	80,000	75,000	10,000	15.38%	(5,000)	-6.25%
Tobacco License Fee	1,350	1,350	1,400	1,400	50	3.70%	0	0.00%
Video Gaming License Fee			10,000	10,000	10,000	100.00%	0	0.00%
Contractor Registration	48,400	50,000	60,000	60,000	10,000	20.00%	0	0.00%
Building Permits	389,418	310,000	400,000	400,000	90,000	29.03%	0	0.00%
Sign Permits	8,910	8,000	8,900	8,900	900	11.25%	0	0.00%
Repair Permits	69,728	90,000	135,000	140,000	50,000	55.56%	5,000	3.70%
Demolition Permits	200	0	100	100	100	100.00%	0	0.00%
Business Registration	18,337	18,000	20,300	20,000	2,000	11.11%	(300)	-1.48%
Zoning & Variance Fees	150	0	0		0	0.00%	0	0.00%
Truck Permits	4,110	4,400	4,600	4,400	0	0.00%	(200)	-4.35%
Misc. Permits	2,057	0	2,000	2,000	2,000	100.00%	0	0.00%
Solicitors Permits	2,556	1,600	2,200	2,000	400	25.00%	(200)	-9.09%
Special Event Permits	1,350	1,325	1,350	1,350	25	1.89%	0	0.00%
Misc. Licenses	35	0	75	0	0	0.00%	(75)	-100.00%
<b>Total Licenses and Permits</b>	<b>614,231</b>	<b>549,675</b>	<b>725,925</b>	<b>725,150</b>	<b>175,475</b>	<b>31.92%</b>	<b>(775)</b>	<b>-0.11%</b>
<b>Grants</b>								
State Grants	154,661	50,000	32,000	47,000	(3,000)	-6.00%	15,000	46.88%
Federal Grants	50,590	25,310	51,000	7,500	(17,810)	-70.37%	(43,500)	-85.29%
<b>Total Grants</b>	<b>205,251</b>	<b>75,310</b>	<b>83,000</b>	<b>54,500</b>	<b>(20,810)</b>	<b>-27.63%</b>	<b>(28,500)</b>	<b>-34.34%</b>
<b>Fines</b>								
Liquor Violations	1,250	1,500	1,000	1,000	(500)	-33.33%	0	0.00%
Ordinance Violation Fines	134,228	125,000	125,000	125,000	0	0.00%	0	0.00%
Code Violation Fines	0	0	0	0	0	0.00%	0	0.00%
Court Fines	121,826	115,000	116,000	115,000	0	0.00%	(1,000)	-0.86%
Booking/Bonding of Arrestees	2,340	10,000	5,000	5,000	(5,000)	-50.00%	0	0.00%
Handicap Park-Temp. Hang Tags	30	60	0	0	(60)	-100.00%	0	0.00%
Administrative Tow Fee	106,000	115,000	107,000	110,000	(5,000)	-4.35%	3,000	2.80%
<b>Total Fines</b>	<b>365,674</b>	<b>366,560</b>	<b>354,000</b>	<b>356,000</b>	<b>(10,560)</b>	<b>-2.88%</b>	<b>2,000</b>	<b>0.56%</b>

Village of Oswego  
Revenue History - By Fund

	Actual FY 2013	Budget FY 2014	Projected FY 2014	Budget FY 2015	Budget Analysis			
					Budget vs Budget Increase (Decrease)	Percent Change	Budget vs Projected Increase (Decrease)	Percent Change
<b>Franchise Fees</b>								
Transition Fees	303,697	185,000	185,000	200,000	15,000	8.11%	15,000	8.11%
Public Notice Signs	0	0	0	0	0	0.00%	0	0.00%
Building Rent	6,160	5,400	6,100	0	(5,400)	-100.00%	(6,100)	-100.00%
Tower Rent	43,250	43,000	47,292	58,000	15,000	34.88%	10,708	22.64%
Cable TV Franchise Fees	365,061	405,000	370,000	386,000	(19,000)	-4.69%	16,000	4.32%
<b>Total Franchise Fees</b>	<b>718,168</b>	<b>638,400</b>	<b>608,392</b>	<b>644,000</b>	<b>5,600</b>	<b>0.88%</b>	<b>35,608</b>	<b>5.85%</b>
<b>Donations/Contibutions</b>								
Member Contributions	76,733	75,000	81,000	85,000	10,000	13.33%	4,000	4.94%
Cobra/Retiree Contributions	35,562	32,000	32,000	22,000	(10,000)	-31.25%	(10,000)	-31.25%
Recycling Donations	636	0	320	0	0	0.00%	(320)	-100.00%
Earthday Donations	0	0	0	0	0	0.00%	0	0.00%
Community Relations Contributions	770	1,300	20	0	(1,300)	-100.00%	(20)	0.00%
Asset Sales	25,756	0	13,900	0	0	0.00%	(13,900)	-100.00%
Insurance Proceeds	75,208	0	36,000	0	0	0.00%	(36,000)	-100.00%
<b>Total Donations/Contibutions</b>	<b>214,665</b>	<b>108,300</b>	<b>163,240</b>	<b>107,000</b>	<b>(1,300)</b>	<b>-1.20%</b>	<b>(56,240)</b>	<b>-34.45%</b>
<b>Transfers</b>								
Transfers In	72,691	0	0	0	0	0.00%	0	0.00%
<b>Total Tranfers In</b>	<b>72,691</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>
<b>Interest</b>								
Interest	21,902	24,000	10,000	10,000	(14,000)	-58.33%	0	0.00%
<b>Total Interest</b>	<b>21,902</b>	<b>24,000</b>	<b>10,000</b>	<b>10,000</b>	<b>(14,000)</b>	<b>-58.33%</b>	<b>0</b>	<b>0.00%</b>
<b>Miscellaneous</b>								
Community Events	11,881	10,000	6,000	6,000	(4,000)	-40.00%	0	0.00%
Miscellaneous	11,813	39,000	14,000	13,000	(26,000)	-66.67%	(1,000)	-7.14%
<b>Total Miscellaneous</b>	<b>23,694</b>	<b>49,000</b>	<b>20,000</b>	<b>19,000</b>	<b>(30,000)</b>	<b>-61.22%</b>	<b>(1,000)</b>	<b>-5.00%</b>
<b>Total General Fund</b>	<b>15,373,174</b>	<b>15,376,845</b>	<b>15,788,554</b>	<b>16,328,380</b>	<b>951,535</b>	<b>6.19%</b>	<b>539,826</b>	<b>3.42%</b>

Village of Oswego  
Revenue History - By Fund

	Actual FY 2013	Budget FY 2014	Projected FY 2014	Budget FY 2015	Budget Analysis			
					Budget vs Budget Increase (Decrease)	Percent Change	Budget vs Projected Increase (Decrease)	Percent Change
<b>Motor Fuel Tax Fund</b>								
<b>Taxes</b>								
Sales Tax - Home Rule	0	0	0	0	0	0.00%	0	0.00%
Motor Fuel Tax Allotments	786,270	775,000	781,000	780,000	5,000	0.65%	(1,000)	-0.13%
<b>Other</b>								
Other	369,117	0	125,990	125,990	125,990	0.00%	0	0.00%
<b>Interest</b>								
Interest	4,920	5,000	4,000	4,000	(1,000)	-20.00%	0	0.00%
<b>Total Motor Fuel Tax Fund</b>	<b>1,160,306</b>	<b>780,000</b>	<b>910,990</b>	<b>909,990</b>	<b>129,990</b>	<b>16.67%</b>	<b>(1,000)</b>	<b>-0.11%</b>
<b>Debt Service Fund</b>								
<b>Transfers</b>								
Transfers In	1,566,103	1,535,007	1,516,564	1,507,407	(27,600)	-1.80%	(9,157)	-0.60%
Transfer from MFT	262,500	262,500	262,500	262,500	0	0.00%	0	0.00%
Transfer from Capital Reserve	0	0	0	0	0	0.00%	0	0.00%
<b>Total Tranfers</b>	<b>1,828,603</b>	<b>1,797,507</b>	<b>1,779,064</b>	<b>1,769,907</b>	<b>(27,600)</b>	<b>-1.54%</b>	<b>(9,157)</b>	<b>-0.51%</b>
<b>Interest</b>								
Interest	91	100	250	100	0	0.00%	(150)	-60.00%
<b>Total Debt Service Fund</b>	<b>1,828,694</b>	<b>1,797,607</b>	<b>1,779,314</b>	<b>1,770,007</b>	<b>(27,600)</b>	<b>-1.54%</b>	<b>(9,307)</b>	<b>-0.52%</b>
<b>Capital Improvement Fund</b>								
<b>Charges for Services</b>	<b>23,463</b>	<b>15,000</b>	<b>20,000</b>	<b>20,000</b>	<b>5,000</b>	<b>33.33%</b>	<b>0</b>	<b>0.00%</b>
<b>Grants</b>	<b>1,063,663</b>	<b>0</b>	<b>15,000</b>	<b>0</b>	<b>0</b>	<b>100.00%</b>	<b>(15,000)</b>	<b>-100.00%</b>
<b>Interest</b>	<b>11,887</b>	<b>10,000</b>	<b>3,800</b>	<b>3,500</b>	<b>(6,500)</b>	<b>-65.00%</b>	<b>(300)</b>	<b>-7.89%</b>
<b>Total Capital Improvement Fund</b>	<b>1,099,013</b>	<b>25,000</b>	<b>38,800</b>	<b>23,500</b>	<b>(1,500)</b>	<b>-6.00%</b>	<b>(15,300)</b>	<b>-39.43%</b>

Village of Oswego  
Revenue History - By Fund

	Actual FY 2013	Budget FY 2014	Projected FY 2014	Budget FY 2015	Budget Analysis			
					Budget vs Budget Increase (Decrease)	Percent Change	Budget vs Projected Increase (Decrease)	Percent Change
<b>Water and Sewer Fund</b>								
<b>Charges for Services</b>								
Inspection/Observation Fees	12,186	13,000	11,000	10,000	(3,000)	-23.08%	(1,000)	-9.09%
Water	4,038,513	3,800,000	3,800,000	3,800,000	0	0.00%	0	0.00%
Sewer Maintenance	1,422,215	1,400,000	1,400,000	1,400,000	0	0.00%	0	0.00%
Water & Sewer Recapture	23,680	0	0	0	0	0.00%	0	0.00%
Meter Sales	7,381	10,000	10,000	10,000	0	0.00%	0	0.00%
Water Tap On Fees	1,032,360	400,000	800,000	600,000	200,000	50.00%	(200,000)	-25.00%
MXU Fees	92,210	55,000	90,000	100,000	45,000	81.82%	10,000	11.11%
Bulk Water Sales	13,451	3,500	5,500	3,500	0	0.00%	(2,000)	-36.36%
Consumption Reports	36,254	30,000	25,000	30,000	0	0.00%	5,000	20.00%
Reimbursements	13,452	15,000	20,000	15,000	0	0.00%	(5,000)	-25.00%
<b>Total Charges for Services</b>	<b>6,691,702</b>	<b>5,726,500</b>	<b>6,161,500</b>	<b>5,968,500</b>	<b>242,000</b>	<b>4.23%</b>	<b>(193,000)</b>	<b>-3.13%</b>
<b>Licenses and Permits</b>								
Temporary Water Permits	380	300	300	300	0	0.00%	0	0.00%
<b>Grants</b>								
State Grants	500,000	0	0	0	0	0.00%	0	0.00%
Federal Grants	110,021	107,500	99,265	96,000	(11,500)	-10.70%	(3,265)	-3.29%
<b>Total Grants</b>	<b>610,021</b>	<b>107,500</b>	<b>99,265</b>	<b>96,000</b>	<b>(11,500)</b>	<b>-10.70%</b>	<b>(3,265)</b>	<b>-3.29%</b>
<b>Donations/Contributions</b>								
Member Contributions	9,462	9,500	7,000	7,000	(2,500)	-26.32%	0	0.00%
Cobra/Retiree Contributions	2,354	0	0	0	0	0.00%	0	0.00%
Insurance Proceeds	18,945	0	11,347	0	0	0.00%	(11,347)	0.00%
<b>Total Donations/Contributions</b>	<b>30,761</b>	<b>9,500</b>	<b>18,347</b>	<b>7,000</b>	<b>(2,500)</b>	<b>-26.32%</b>	<b>(11,347)</b>	<b>-61.85%</b>
<b>Transfers In</b>	<b>1,621,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>
<b>Interest</b>	<b>27,352</b>	<b>23,000</b>	<b>23,000</b>	<b>23,000</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>
<b>Miscellaneous</b>	<b>3,540</b>	<b>0</b>	<b>1,500</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>(1,500)</b>	<b>-100.00%</b>
<b>Total Water and Sewer Fund</b>	<b>8,984,756</b>	<b>5,866,800</b>	<b>6,303,912</b>	<b>6,094,800</b>	<b>228,000</b>	<b>3.89%</b>	<b>(209,112)</b>	<b>-3.32%</b>

Village of Oswego  
Revenue History - By Fund

	Actual FY 2013	Budget FY 2014	Projected FY 2014	Budget FY 2015	Budget Analysis			
					Budget vs Budget Increase (Decrease)	Percent Change	Budget vs Projected Increase (Decrease)	Percent Change
<b>Garbage Collection Fund</b>								
<b>Charges for Services</b>								
Disposal Fees	2,030,359	2,175,000	2,125,000	2,231,250	56,250	2.59%	106,250	5.00%
Waste Stickers	1,695	1,500	1,507	1,500	0	0.00%	(7)	-0.46%
<b>Total Charges for Services</b>	<b>2,032,054</b>	<b>2,176,500</b>	<b>2,126,507</b>	<b>2,232,750</b>	<b>56,250</b>	<b>2.58%</b>	<b>106,243</b>	<b>5.00%</b>
<b>Interest</b>	<b>1,095</b>	<b>900</b>	<b>900</b>	<b>900</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>
<b>Miscellaneous</b>	<b>26,648</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>
<b>Total Garbage Collection Fund</b>	<b>2,059,797</b>	<b>2,177,400</b>	<b>2,127,407</b>	<b>2,233,650</b>	<b>56,250</b>	<b>2.58%</b>	<b>106,243</b>	<b>4.99%</b>
<b>Police Pension Fund</b>								
<b>Property Taxes</b>	<b>1,025,000</b>	<b>1,075,000</b>	<b>1,075,000</b>	<b>1,185,000</b>	<b>110,000</b>	<b>10.23%</b>	<b>110,000</b>	<b>10.23%</b>
<b>Donations/Contributions</b>								
Member Contributions	387,628	400,000	390,000	402,000	2,000	0.50%	12,000	3.08%
Member Contributions- Prior Servic	5,603	0	5,910	5,910	5,910	100.00%	0	0.00%
Interest-Prior Service Contribution	1,619	0	850	850	850	100.00%	0	0.00%
<b>Total Donations/Contributions</b>	<b>394,850</b>	<b>400,000</b>	<b>396,760</b>	<b>408,760</b>	<b>8,760</b>	<b>2.19%</b>	<b>12,000</b>	<b>3.02%</b>
<b>Interest</b>								
Realized Gain/Loss	894,162	0	1,000,000	0	0	0.00%	(1,000,000)	-100.00%
Interest	357,490	250,000	350,000	250,000	0	0.00%	(100,000)	-28.57%
<b>Total Interest</b>	<b>1,251,651</b>	<b>250,000</b>	<b>1,350,000</b>	<b>250,000</b>	<b>0</b>	<b>0.00%</b>	<b>(1,100,000)</b>	<b>-81.48%</b>
<b>Total Police Pension Fund</b>	<b>2,671,502</b>	<b>1,725,000</b>	<b>2,821,760</b>	<b>1,843,760</b>	<b>118,760</b>	<b>6.88%</b>	<b>(978,000)</b>	<b>-34.66%</b>
<b>Total Revenues</b>	<b>33,177,242</b>	<b>27,748,652</b>	<b>29,770,737</b>	<b>29,204,087</b>	<b>1,455,435</b>	<b>5.25%</b>	<b>(566,650)</b>	<b>-1.90%</b>

Village of Oswego  
Expenditure History - ALL Funds

	Actual FY 2013	Budget FY 2014	Projected FY 2014	Budget FY 2015	<b>Budget Analysis</b>			
					<u>Budget vs Projected</u> Increase (Decrease)	<u>Percent</u> Change	<u>Budget vs Budget</u> Increase (Decrease)	<u>Percent</u> Change
<b>General Fund</b>								
<b>Corporate</b>								
Salaries/Personnel Services	443,684	497,856	489,600	527,391	37,791	7.7%	29,535	5.9%
Insurance & Benefits	147,535	178,408	160,053	159,253	(800)	-0.5%	(19,155)	-10.7%
Professional Services	400,783	449,935	497,209	446,960	(50,249)	-10.1%	(2,975)	-0.7%
Contractual Services	94,195	103,000	122,844	121,501	(1,343)	-1.1%	18,501	18.0%
Communication	13,512	20,820	19,336	19,360	24	0.1%	(1,460)	-7.0%
Professional Development	24,389	32,645	27,128	30,952	3,824	14.1%	(1,693)	-5.2%
Operating Supplies	6,665	3,650	4,115	3,600	(515)	-12.5%	(50)	-1.4%
Contingency	0	145,046	0	220,320	220,320	0.0%	75,274	51.9%
<b>Total Corporate</b>	<b>1,130,763</b>	<b>1,431,360</b>	<b>1,320,285</b>	<b>1,529,337</b>	<b>209,052</b>	<b>15.8%</b>	<b>97,977</b>	<b>6.8%</b>
<b>Building &amp; Zoning</b>								
Salaries/Personnel Services	406,214	415,161	412,040	423,797	11,757	2.9%	8,636	2.1%
Insurance & Benefits	165,185	172,730	170,883	180,385	9,502	5.6%	7,655	4.4%
Professional Services	3,376	4,000	5,200	4,100	(1,100)	-21.2%	100	2.5%
Contractual Services	18,422	23,438	33,900	33,086	(814)	-2.4%	9,648	41.2%
Communication	7,726	7,400	9,200	8,100	(1,100)	-12.0%	700	9.5%
Professional Development	2,950	5,500	5,500	5,500	0	0.0%	0	0.0%
Operating Supplies	12,341	9,100	9,500	9,300	(200)	-2.1%	200	2.2%
Capital Outlay	0	25,000	0	0	25,000	100.0%	25,000	100.0%
<b>Total Building &amp; Zoning</b>	<b>616,214</b>	<b>662,329</b>	<b>646,223</b>	<b>664,268</b>	<b>18,045</b>	<b>2.8%</b>	<b>1,939</b>	<b>0.3%</b>
<b>Community Development</b>								
Salaries/Personnel Services	250,702	326,667	328,795	335,369	6,574	2.0%	8,702	2.7%
Insurance & Benefits	92,229	120,141	120,275	125,979	5,704	4.7%	5,838	4.9%
Professional Services	9,854	61,600	59,300	73,000	13,700	23.1%	11,400	18.5%
Contractual Services	12,271	13,075	23,125	22,797	(328)	-1.4%	9,722	74.4%
Communication	4,955	8,742	6,420	7,600	1,180	18.4%	(1,142)	-13.1%
Professional Development	4,651	4,100	4,100	5,050	950	23.2%	950	23.2%
Operating Supplies	3,715	9,605	11,905	12,500	595	5.0%	2,895	30.1%
Capital Outlay	4,000	40,000	29,240	0	(29,240)	-100.0%	(40,000)	-100.0%
<b>Total Community Development</b>	<b>382,375</b>	<b>583,930</b>	<b>583,160</b>	<b>582,295</b>	<b>(865)</b>	<b>-0.1%</b>	<b>(1,635)</b>	<b>-0.3%</b>

Expenditure History - ALL Funds

	Actual FY 2013	Budget FY 2014	Projected FY 2014	Budget FY 2015	<u>Budget Analysis</u>			
					<u>Budget vs Projected</u>		<u>Budget vs Budget</u>	
					Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
<b>Road &amp; Bridge</b>								
Salaries/Personnel Services	343,366	334,412	373,277	424,781	51,504	13.8%	90,369	27.0%
Insurance & Benefits	137,592	142,023	139,257	166,059	26,802	19.2%	24,036	16.9%
Professional Services	9,562	20,000	60,000	10,552	(49,448)	-82.4%	(9,448)	-47.2%
Contractual Services	717,791	588,192	873,660	729,100	(144,560)	-16.5%	140,908	24.0%
Communication	9,653	24,600	26,900	7,600	(19,300)	-71.7%	(17,000)	-69.1%
Professional Development	2,943	4,500	4,500	7,400	2,900	64.4%	2,900	64.4%
Operating Supplies	106,308	165,420	206,100	206,300	2,000	1.0%	40,880	24.7%
Capital Outlay	134,943	75,000	153,800	418,400	264,600	172.0%	0	0.0%
<b>Total Road &amp; Bridge</b>	<b>1,462,157</b>	<b>1,354,147</b>	<b>1,837,494</b>	<b>1,970,192</b>	<b>132,698</b>	<b>7.2%</b>	<b>616,045</b>	<b>45.5%</b>
<b>Community Relations</b>								
Salaries/Personnel Services	105,170	107,138	107,887	110,578	2,691	2.5%	3,440	3.2%
Insurance & Benefits	28,986	35,425	35,580	37,660	2,080	5.8%	2,235	6.3%
Professional Services	64,700	58,500	51,500	57,500	6,000	11.7%	(1,000)	-1.7%
Contractual Services	22,688	32,168	32,268	31,300	(968)	-3.0%	(868)	-2.7%
Communication	31,980	35,500	35,460	35,460	0	0.0%	(40)	-0.1%
Professional Development	1,499	2,500	2,500	2,500	0	0.0%	0	0.0%
Operating Supplies	1,461	2,280	2,280	2,280	0	0.0%	0	0.0%
<b>Total Community Relations</b>	<b>256,484</b>	<b>273,511</b>	<b>267,475</b>	<b>277,278</b>	<b>9,803</b>	<b>3.7%</b>	<b>3,767</b>	<b>1.4%</b>
<b>Economic Development</b>								
Salaries/Personnel Services	67,479	94,744	95,704	98,185	2,481	2.6%	3,441	3.6%
Insurance & Benefits	27,617	42,094	29,074	20,112	(8,962)	-30.8%	(21,982)	-52.2%
Professional Services	2,340	35,000	29,700	46,000	16,300	54.9%	11,000	31.4%
Contractual Services	2,916	3,123	4,720	4,520	(200)	-4.2%	1,397	44.7%
Communication	3,777	8,000	3,850	7,200	3,350	87.0%	(800)	-10.0%
Professional Development	2,337	7,700	7,100	8,200	1,100	15.5%	500	6.5%
Operating Supplies	961	350	300	350	50	16.7%	0	0.0%
<b>Total Economic Development</b>	<b>107,427</b>	<b>191,011</b>	<b>170,448</b>	<b>184,567</b>	<b>14,119</b>	<b>8.3%</b>	<b>(6,444)</b>	<b>-3.4%</b>

Expenditure History - ALL Funds

	Actual FY 2013	Budget FY 2014	Projected FY 2014	Budget FY 2015	Budget Analysis			
					Budget vs Projected		Budget vs Budget	
					Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
<b>Finance</b>								
Salaries/Personnel Services	280,642	294,927	295,979	303,375	7,396	2.5%	8,448	2.9%
Insurance & Benefits	98,673	104,990	105,131	109,609	4,478	4.3%	4,619	4.4%
Professional Services	134,480	235,300	200,500	264,150	0	0.0%	28,850	12.3%
Contractual Services	47,841	51,276	46,100	42,716	(3,384)	-7.3%	(8,560)	-16.7%
Communication	3,805	4,000	3,400	3,500	100	2.9%	(500)	-12.5%
Professional Development	3,951	7,700	6,200	7,700	1,500	24.2%	0	0.0%
Operating Supplies	2,066	2,300	2,250	4,500	2,250	100.0%	2,200	95.7%
<b>Total Finance</b>	<b>571,458</b>	<b>700,493</b>	<b>659,560</b>	<b>735,550</b>	<b>75,990</b>	<b>11.5%</b>	<b>35,057</b>	<b>5.0%</b>
<b>Police</b>								
Salaries/Personnel Services	4,710,062	4,925,912	4,796,678	5,104,371	307,693	6.4%	178,459	3.6%
Insurance & Benefits	2,301,742	2,479,273	2,479,273	2,648,623	169,350	6.8%	169,350	6.8%
Professional Services	44,016	94,280	83,487	137,547	54,060	64.8%	43,267	45.9%
Contractual Services	425,642	372,385	469,790	433,585	(36,205)	-7.7%	61,200	16.4%
Communication	54,624	105,387	102,690	107,935	5,245	5.1%	2,548	2.4%
Professional Development	46,823	52,065	46,555	67,604	21,049	45.2%	15,539	29.8%
Operating Supplies	149,163	173,995	166,535	169,475	2,940	1.8%	(4,520)	-2.6%
Capital Outlay	182,386	441,760	433,780	288,346	(145,434)	-33.5%	(153,414)	-34.7%
<b>Total Police</b>	<b>7,914,458</b>	<b>8,645,057</b>	<b>8,578,788</b>	<b>8,957,486</b>	<b>378,698</b>	<b>4.4%</b>	<b>312,429</b>	<b>3.6%</b>
<b>Transfers Out</b>								
To Debt Service Fund	1,566,103	1,535,007	1,516,564	1,427,407	(89,157)	-5.9%	(107,600)	-7.0%
To Water & Sewer Fund	1,621,000	0	0	0	0	0.0%	0	0.0%
<b>Total Transfers</b>	<b>3,187,103</b>	<b>1,535,007</b>	<b>1,516,564</b>	<b>1,427,407</b>	<b>(89,157)</b>	<b>-5.9%</b>	<b>(107,600)</b>	<b>-7.0%</b>
<b>Total General Fund</b>	<b>15,628,440</b>	<b>15,376,845</b>	<b>15,579,997</b>	<b>16,328,380</b>	<b>748,383</b>	<b>4.8%</b>	<b>951,535</b>	<b>6.2%</b>
<b>Motor Fuel Tax Fund</b>								
Public Improvements	600,000	600,000	563,000	1,337,935	774,935	137.6%	737,935	123.0%
Roadway Pavement Analysis	0	0	0	75,000	75,000	100.0%	75,000	100.0%
Transfers to Debt Service Fund	262,500	262,500	262,500	262,500	0	0.0%	0	0.0%
	862,500	862,500	825,500	1,600,435	0	0.0%	862,500	100.0%
<b>Total Motor Fuel Tax Fund</b>	<b>862,500</b>	<b>862,500</b>	<b>825,500</b>	<b>1,675,435</b>	<b>849,935</b>	<b>103.0%</b>	<b>812,935</b>	<b>94.3%</b>



Expenditure History - ALL Funds

	Actual FY 2013	Budget FY 2014	Projected FY 2014	Budget FY 2015	Budget Analysis			
					Budget vs Projected		Budget vs Budget	
					Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
<b>Debt Service Fund</b>								
Professional Services	1,165	1,200	122,000	1,200	(120,800)	-99.0%	0	0.0%
Debt Service - Principal	1,130,000	1,145,000	1,145,000	1,225,000	80,000	7.0%	80,000	7.0%
Debt Service - Interest	691,881	651,307	499,924	543,306	43,383	8.7%	(108,001)	-16.6%
Total Debt Service	1,821,881	1,796,307	1,644,924	1,768,306	123,383	7.5%	(28,001)	-1.6%
<b>Total Debt Service Fund</b>	<b>1,823,046</b>	<b>1,797,507</b>	<b>1,766,924</b>	<b>1,769,506</b>	<b>2,583</b>	<b>0.1%</b>	<b>(28,001)</b>	<b>-1.6%</b>
<b>Capital Improvement Fund</b>								
Professional Services								
Douglas Rd/Minkler Rd	58,862	0	60,000	0	(60,000)	-100.0%	0	0.0%
Mill Rd Expense	21,813	60,000	60,000	60,000	0	0.0%	0	0.0%
Old Village Hall	0	40,000	2,900	37,100	34,200	1179.3%	(2,900)	-7.3%
Village Hall Expenditures	73,301	115,000	158,925	0	(158,925)	-100.0%	(115,000)	-100.0%
Other Capital Outlay	1,002,097	220,000	150,000	314,500	164,500	109.7%	94,500	43.0%
Total Capital Outlay	1,156,073	435,000	431,825	411,600	(20,225)	-4.7%	(23,400)	-5.4%
Transfers Out	0	0	0	80,000	80,000	0.0%	80,000	0.0%
<b>Total Capital Improvement</b>	<b>1,156,073</b>	<b>435,000</b>	<b>431,825</b>	<b>491,600</b>	<b>59,775</b>	<b>13.8%</b>	<b>56,600</b>	<b>13.0%</b>
<b>Water &amp; Sewer Fund</b>								
Salaries/Personnel Services	948,033	903,714	926,022	946,102	20,080	2.2%	42,388	4.7%
Insurance & Benefits	361,726	380,893	367,150	388,152	21,002	5.7%	7,259	1.9%
Professional Services	97,927	55,000	88,850	43,288	(45,562)	-51.3%	(11,712)	-21.3%
Contractual Services	1,228,517	1,561,400	1,375,900	1,389,401	13,501	1.0%	(171,999)	-11.0%
Communication	51,146	63,000	53,200	57,500	4,300	8.1%	(5,500)	-8.7%
Professional Development	3,899	5,600	5,000	5,600	600	12.0%	0	0.0%
Operating Supplies	184,564	278,600	278,000	278,600	600	0.2%	0	0.0%
Debt Service	692,132	1,699,547	1,659,558	1,696,805	0	0.0%	(2,742)	0.0%
Capital Outlay	1,903,597	3,166,520	793,720	1,350,000	1	0.0%	(1,816,520)	0.0%
<b>Total Water &amp; Sewer Fund</b>	<b>5,471,542</b>	<b>8,114,274</b>	<b>5,547,400</b>	<b>6,155,448</b>	<b>608,048</b>	<b>11.0%</b>	<b>(1,958,826)</b>	<b>-24.1%</b>
<b>Garbage Collection Fund</b>								
Disposal Service	2,069,201	2,175,000	2,125,000	2,231,250	106,250	5.0%	56,250	2.6%
<b>Total Garbage Collection</b>	<b>2,069,201</b>	<b>2,175,000</b>	<b>2,125,000</b>	<b>2,231,250</b>	<b>106,250</b>	<b>5.0%</b>	<b>56,250</b>	<b>2.6%</b>

Expenditure History - ALL Funds

	Actual FY 2013	Budget FY 2014	Projected FY 2014	Budget FY 2015	<b>Budget Analysis</b>			
					<b>Budget vs Projected</b>		<b>Budget vs Budget</b>	
					Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
<b>Police Pension Fund</b>								
Pension Payments	453,869	450,000	468,000	500,000	32,000	6.8%	50,000	11.1%
Refund of Contributions	0	0	74,513	0	(74,513)	-100.0%	0	0.0%
Legal Services	7,246	5,000	8,000	8,500	500	6.3%	3,500	70.0%
Accounting Expense	9,990	15,000	15,000	15,000	0	0.0%	0	0.0%
Investment Expense	41,664	30,000	50,000	60,000	10,000	20.0%	30,000	100.0%
Professional Development	2,987	6,800	3,575	4,275	700	19.6%	(2,525)	-37.1%
Operating Supplies	3,104	3,000	3,800	4,500	700	18.4%	1,500	50.0%
<b>Total Police Pension Fund</b>	<b>518,860</b>	<b>509,800</b>	<b>622,888</b>	<b>592,275</b>	<b>(30,613)</b>	<b>-4.9%</b>	<b>82,475</b>	<b>16.2%</b>
<b>Total Expenditures/Expenses</b>	<b>27,529,662</b>	<b>29,270,926</b>	<b>26,899,534</b>	<b>29,243,894</b>	<b>2,344,361</b>	<b>8.7%</b>	<b>(27,032)</b>	<b>-0.1%</b>

### Summary of Fund Balances and Unrestricted Net Assets

#### Fund Balance/ Net Assets

The Village has adopted a Fund Balance Policy for Governmental Fund types and Unrestricted Net Assets balances for other Fund types. The policy can be found in the Budget Overview section of this Budget. The policies establish guidelines for desired balances to be maintained within the respective Funds. Fund Balances or Net Asset balances are a good indicator of the financial strength of the local government. The following schedule details the estimated Fund/Net Asset balances at the end of Fiscal Year 2015.

FUND	Fiscal Year				
	Actual 2012	Actual 2013	Budget 2014	Projected 2014	Budget 2015
<b>GENERAL</b>					
Beginning Fund Balance	\$4,526,873	\$6,001,482	\$5,746,217	\$5,746,217	\$5,954,774
Revenues	\$14,998,667	\$15,373,174	\$15,376,845	\$15,788,554	\$16,328,380
Expenditures	\$11,969,047	\$12,441,337	\$13,841,838	\$14,063,433	\$14,900,973
Change in Fund Balance	\$3,029,620	\$2,931,837	\$1,535,007	\$1,725,121	\$1,427,407
Other Financing Sources/(Uses)	(\$1,555,010)	(\$3,187,103)	(\$1,535,007)	(\$1,516,564)	(\$1,427,407)
Ending Fund Balance	\$6,001,482	\$5,746,217	\$5,746,217	\$5,954,774	\$5,954,774
Non-spendable	\$88,206	\$128,249	\$129,000	\$129,000	\$129,000
Unrestricted-assigned	\$5,021,748	\$5,381,896	\$5,381,896	\$5,714,933	\$5,714,933
Unrestricted-unassigned	\$891,674	\$236,072	\$235,321	\$110,840	\$110,840

The General Fund Ending Fund Balance is estimated to increase 3.6% from the Fiscal Year 2014 Fund Balance. The increase is due to the Fiscal Year 2014 year end estimated surplus due to the resurgence in state shared tax revenues and building permit related fees exceeding budget estimates.

#### MOTOR FUEL TAX

Beginning Restricted Fund Balance	\$747,014	\$728,198	\$1,026,004	\$1,026,004	\$1,111,494
Revenues	\$1,013,391	\$1,160,306	\$780,000	\$910,990	\$909,990
Expenditures	\$1,032,207	\$862,500	\$862,500	\$825,500	\$1,675,435
Change in Fund Balance	(\$18,816)	\$297,806	(\$82,500)	\$85,490	(\$765,445)
Ending Restricted Fund Balance	\$728,198	\$1,026,004	\$943,504	\$1,111,494	\$346,049

The Ending Restricted Fund Balance decrease will occur if no other revenue or reallocation of expenditures for roadway improvements is done during the fiscal year. Additional revenue sources will be discussed during the fiscal year to make sure revenues will be sufficient to cover expenditures in future years.

#### DEBT SERVICE

Beginning Restricted Fund Balance	\$14,503	\$15,590	\$21,237	\$21,237	(\$86,872)
Revenues	\$1,818,247	\$1,828,694	\$1,797,607	\$1,779,314	\$1,770,007
Expenditures	\$1,858,594	\$1,823,046	\$1,797,507	\$1,766,924	\$1,769,506
Change in Fund Balance	(\$40,347)	\$5,647	\$100	\$12,391	\$501
Other Financing Sources/(Uses)	\$41,434			(\$120,500)	
Ending Restricted Fund Balance	\$15,590	\$21,237	\$21,337	(\$86,872)	(\$86,372)

The Ending Restricted Fund Balance has increased slightly due to some debt service savings received through the General Obligation 2013 Refunding Bonds. The additional surplus will be used to reduce an upcoming interest payment.

### Summary of Fund Balances and Unrestricted Net Assets

FUND	Fiscal Year				
	Actual 2012	Actual 2013	Budget 2014	Projected 2014	Budget 2015
<b>CAPITAL IMPROVEMENT FUND</b>					
Beginning Fund Balance	\$648,313	\$830,550	\$773,490	\$773,490	\$380,465
Revenues	\$79,118	\$1,099,013	\$25,000	\$38,800	\$23,500
Expenditures	\$222,351	\$1,156,073	\$435,000	\$431,825	\$491,600
Change in Fund Balance	(\$143,233)	(\$57,060)	(\$410,000)	(\$393,025)	(\$468,100)
Other Financing Sources/(Uses)	\$325,470				
Ending Fund Balance	\$830,550	\$773,490	\$363,490	\$380,465	(\$87,635)
Restricted-road fees	\$81,624	\$81,624	\$81,624	\$81,624	\$0
Unrestricted-assigned	\$748,926	\$691,866	\$281,866	\$298,841	(\$87,635)

*The Ending Fund Balance change is the result of an intentional drawdown to spend remaining bond proceeds.*

#### WATER & SEWER

Unrestricted Net Assets	\$4,153,302	\$5,382,787	\$7,963,364	\$7,963,364	\$8,719,876
Revenues	\$6,430,369	\$8,984,756	\$5,866,800	\$6,303,912	\$6,094,800
Expenses	\$5,139,351	\$5,471,542	\$8,114,274	\$5,547,400	\$6,155,448
Change in Unrestricted Net Assets	\$1,291,018	\$3,513,214	(\$2,247,474)	\$756,512	(\$60,648)
Other Financing Sources/(Uses)	(\$61,533)	(\$932,637)	\$0	\$0	\$0
Unrestricted Net Assets	\$5,382,787	\$7,963,364	\$5,715,890	\$8,719,876	\$8,659,228

*Unrestricted Net Assets increased because of a capital project budgeted in Fiscal Year 2014 having a majority of the work completed and expensed to Fiscal Year 2013. An increase in water connection fees due to new development also contributed to the increase in the Unrestricted Net Assets balance.*

#### GARBAGE

Unrestricted Net Assets	\$550,906	\$548,035	\$538,631	\$538,631	\$541,038
Revenues	\$2,269,822	\$2,059,797	\$2,177,400	\$2,127,407	\$2,233,650
Expenses	\$2,272,693	\$2,069,201	\$2,175,000	\$2,125,000	\$2,231,250
Change in Unrestricted Net Assets	(\$2,871)	(\$9,404)	\$2,400	\$2,407	\$2,400
Unrestricted Net Assets	\$548,035	\$538,631	\$541,031	\$541,038	\$543,438

*Unrestricted Net Assets increases annually due to interest earnings on the reserve balance in the Fund.*

#### POLICE PENSION

Net Assets held in Trust	\$13,027,637	\$14,640,154	\$16,792,796	\$16,792,796	\$18,991,668
Additions	\$2,088,859	\$2,671,502	\$1,725,000	\$2,821,760	\$1,843,760
Deductions	\$476,342	\$518,860	\$509,800	\$622,888	\$592,275
Change in Net Assets	\$1,612,517	\$2,152,642	\$1,215,200	\$2,198,872	\$1,251,485
Net Assets held in Trust	\$14,640,154	\$16,792,796	\$18,007,996	\$18,991,668	\$20,243,153

*Net Assets held in Trust for pension benefits will increase each year as the actuarially required contribution is far greater than the annual pension payments. It will be a number of years before the pension payments for additional retirees catch up with the annual contribution.*

## Summary of Positions and Personnel Changes

### Personnel Changes and Compensation

The Fiscal Year 2015 Budget includes the expenditures for 106 full time and 15 part time positions. Staffing levels for full-time employees have not increased from FY 2014. The Village hired a new Director of Public Works and created the new position of Utility Services Director which was filled by the previous Director of Public Works. A vacant Technician I position was eliminated in Public Works to keep the number of full time staff from increasing. Included in the Budget are total personnel cost increases of 5% or \$0.4 million compared to the Fiscal Year 2014 Budget. Employer insurance and benefit costs have increased 5% 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, 2017.

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 2015 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.

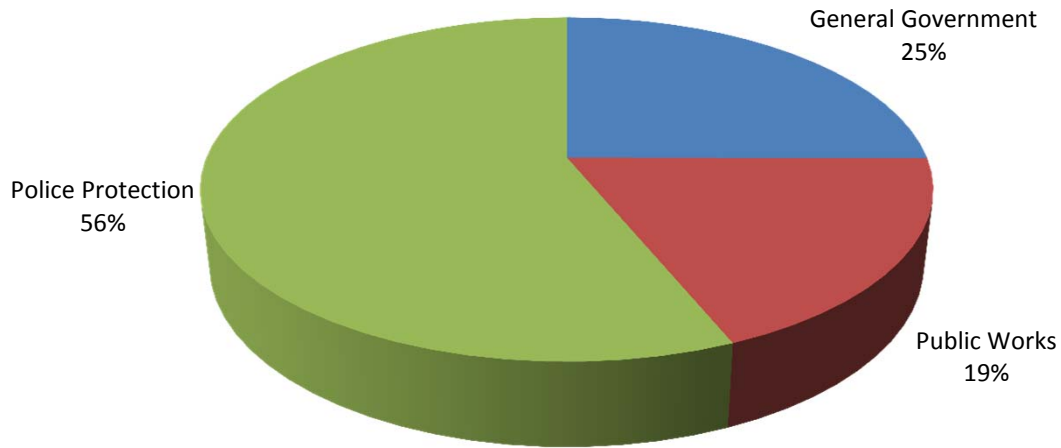
The Village has an agreement with the Police Sergeants employed in the Village Police Department. These employees, (eight positions), are not members of the MAP union which represents the police patrol officers. The Agreement was effective May 1, 2010 and expires May 1, 2013. The Agreement states all 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 1<sup>st</sup> year, 12.5% greater for the 2<sup>nd</sup> year and 15% greater for the 3<sup>rd</sup> year. A new agreement will be agreed to once the MAP negotiations have settled.

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.

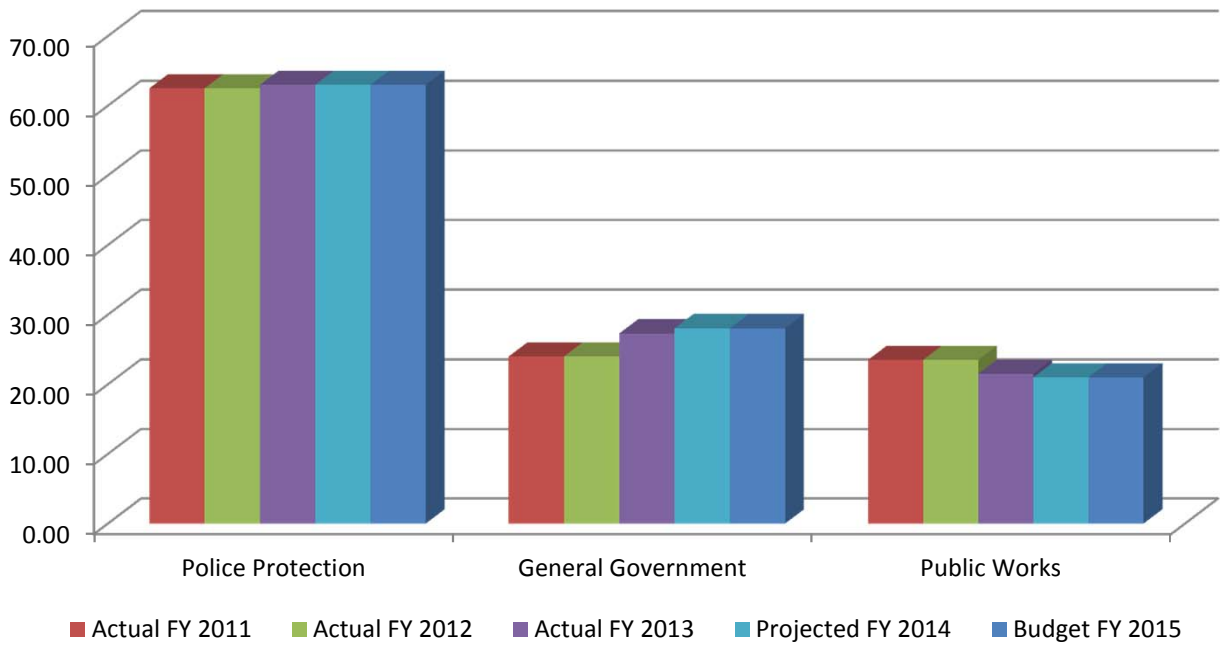
The following table and chart show the latest five year history of staffing levels for the Village. Total staffing measured in FTE's has not changed over the five year period. Full-time staffing has decreased by two positions while part-time staffing has increased by six positions.

Village of Oswego

### Summary of Staffing by Function



### Five-Year History of Staffing by Function



Village of Oswego  
Summary of Staffing by Full-Time Equivalents (FTE)

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Budget FY 2014	Projected FY 2014	Budget FY 2015
<b><u>Village Clerk</u></b>						
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	0.50	0.50	0.50	0.50	0.50
<b>Total</b>	<b>3.00</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>
<b><u>Corporate</u></b>						
Village Administrator	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Village Administrator	-	-	-	0.50	0.50	0.50
Executive Assistant to the Village Administrator	1.00	0.50	0.50	0.50	0.50	0.50
Administrative Assistant	1.00	-	-	-	-	-
Graduate Student Intern	0.00	0.00	0.00	0.25	0.50	0.50
OHS Intern	0.00	0.00	0.00	0.50	0.25	0.25
Human Resources Director	1.00	1.00	1.00	0.50	0.50	0.50
Human Resources Generalist	1.00	1.00	1.00	1.00	1.00	1.00
<b>Total</b>	<b>5.00</b>	<b>3.50</b>	<b>3.50</b>	<b>4.25</b>	<b>4.25</b>	<b>4.25</b>
<b><u>Building &amp; Zoning</u></b>						
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
Code Enforcement Summer Intern	0.00	0.00	0.30	0.30	0.30	0.30
Permit Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	0.00	1.00	1.00	1.00	1.00	1.00
<b>Total</b>	<b>6.00</b>	<b>7.00</b>	<b>7.30</b>	<b>7.30</b>	<b>7.30</b>	<b>7.30</b>
<b><u>Community Development</u></b>						
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	1.00	1.00	1.00	1.00	1.00	1.00
Chief Infrastructure Inspector	0.00	0.00	1.00	1.00	1.00	1.00
Mapping Technician/Technology	1.00	1.00	1.00	1.00	1.00	1.00
<b>Total</b>	<b>4.00</b>	<b>4.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
<b><u>Community Relations</u></b>						
Community Relations Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Visitors' Bureau Assistant & Grant Writer	0.00	0.00	1.00	1.00	1.00	1.00
<b>Total</b>	<b>1.00</b>	<b>1.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
<b><u>Economic Development</u></b>						
Economic Development Director	0.00	0.00	1.00	1.00	1.00	1.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

Village of Oswego  
Summary of Staffing by Full-Time Equivalents (FTE)

	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Actual FY 2013</b>	<b>Budget FY 2014</b>	<b>Projected FY 2014</b>	<b>Budget FY 2015</b>
<b><u>Finance</u></b>						
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	1.00	1.00	1.00	1.00	1.00
<b>Total</b>	<b>5.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>
<b><u>Police Department</u></b>						
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	4.00	4.00	3.00	3.00
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	6.50	6.50
Police Cadet	0.50	0.50	0.00	0.00	0.50	0.50
<b>Police Department Grand Total</b>	<b>62.50</b>	<b>62.50</b>	<b>63.00</b>	<b>63.00</b>	<b>63.00</b>	<b>63.00</b>
Sworn Personnel	49.00	49.00	49.00	49.00	49.00	49.00
<b><u>Public Works Department</u></b>						
Public Works Director	1.00	1.00	1.00	1.00	1.00	1.00
Utility Services Director	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00
Operations Superintendent	3.00	3.00	2.00	2.00	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	7.50	6.50	6.50
Technicians II	5.00	5.00	5.00	5.00	5.00	5.00
<b>Total</b>	<b>23.50</b>	<b>23.50</b>	<b>21.50</b>	<b>21.00</b>	<b>21.00</b>	<b>21.00</b>



Village of Oswego  
 Summary of Staffing by Full-Time Equivalents (FTE)

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Budget FY 2014	Projected FY 2014	Budget FY 2015
<b><u>Village Summary</u></b>						
Clerk	3.00	2.50	2.50	2.50	2.50	2.50
Corporate	5.00	3.50	3.50	4.25	4.25	4.25
Building and Zoning	6.00	7.00	7.30	7.30	7.30	7.30
Community Development	4.00	4.00	5.00	5.00	5.00	5.00
Community Relations	1.00	1.00	2.00	2.00	2.00	2.00
Economic Development	0.00	0.00	1.00	1.00	1.00	1.00
Finance	5.00	6.00	6.00	6.00	6.00	6.00
Police Department	62.50	62.50	63.00	63.00	63.00	63.00
Public Works Department	23.50	23.50	21.50	21.00	21.00	21.00
<b>Total Village Full-Time Equivalent Positions</b>	<b>110.00</b>	<b>110.00</b>	<b>111.80</b>	<b>112.05</b>	<b>112.05</b>	<b>112.05</b>
<b><u>Reconciliation of FTE's to Number of Employees</u></b>						
<b>Total Full-Time Employees</b>						
Village President, Trustees, Clerk's Depart	3.00	2.50	2.50	2.50	2.50	2.50
Corporate	5.00	3.50	3.50	3.50	3.50	3.50
Building and Zoning	12.00	7.00	7.00	7.00	7.00	7.00
Community Development	6.00	4.00	5.00	5.00	5.00	5.00
Community Relations	0.00	1.00	2.00	2.00	2.00	2.00
Economic Development	0.00	0.00	1.00	1.00	1.00	1.00
Finance	0.00	6.00	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	21.00	20.00	20.00	20.00
<b>Total Full-Time Employees</b>	<b>108.00</b>	<b>106.00</b>	<b>107.00</b>	<b>106.00</b>	<b>106.00</b>	<b>106.00</b>
<b>Total Part-Time Employees</b>						
Corporate	0.00	0.00	0.00	2.00	2.00	2.00
Building and Zoning	0.00	0.00	1.00	1.00	1.00	1.00
Community Development	0.00	0.00	0.00	0.00	0.00	0.00
Community Relations	0.00	0.00	0.00	0.00	0.00	0.00
Police Department	7.00	7.00	8.00	8.00	10.00	10.00
Public Works Department	2.00	2.00	2.00	2.00	2.00	2.00
<b>Total Part-Time Employees</b>	<b>9.00</b>	<b>9.00</b>	<b>12.00</b>	<b>13.00</b>	<b>15.00</b>	<b>15.00</b>
(Equates to Full-Time Equivalents)	4.00	4.00	4.80	6.05	6.05	6.05
<b>Total Staffing by Full-Time Equivalents</b>	<b>112.00</b>	<b>110.00</b>	<b>111.80</b>	<b>112.05</b>	<b>112.05</b>	<b>112.05</b>

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Village of Oswego  
Capital Improvement Plan (CIP)  
2015-2034

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Annually as part of the budget process, the Village completed five year schedules comprised of capital projects and additional staffing needs. In many instances, many of the listed items were not truly a “capital item” included within a CIP. However, these schedules assisted in identifying new expenditures beyond the normal annual operating expenditures. These Capital items would be approved for inclusion within the Budget by the Village Board contingent upon the available funding for the respective item. Many of the listed capital items/replacements would be pushed out to a future year due to a lack of funding.

The population of Oswego increased from 13,000 residents in calendar year 2000 to over 30,000 residents in calendar year 2013. With the increased population came numerous new subdivisions, commercial development and a host of public infrastructure improvements. With the new development came miles of new roadways, curb and gutter, water mains, sewer mains, storm sewers, street lighting, traffic signals, wells and water towers, street signage and landscaping. The Village is responsible for the maintenance and future replacement of this entire new infrastructure.

Staff created the first Village of Oswego CIP to create a list of pending improvement projects and engage in long term planning discussions to allow the Village to appropriately schedule and secure the funding needed to ensure the Village infrastructure is maintained at acceptable levels for the residents.

***Capital Improvement Plan (Program), or CIP, is a short-range plan, usually four to ten years, which identifies capital projects and equipment purchases, provides a planning schedule and funding options for the plan.***

The CIP was extended to cover a twenty year period because the majority of the public infrastructure within the Village is less than ten years old and will require replacement beyond ten years from today. A concern for the Village is the fact that a large amount of the infrastructure replacement will need to be done over the span of a few years bringing with it a large price tag.

***Capital Improvement/Project-** a capital improvement is a substantial, nonrecurring expenditure for a physical improvement with a useful life greater than one year. Repairs and maintenance expenditures are generally not considered as capital improvements unless the repair extends the useful life or productive capacity of the asset. Capital improvements/project included in the CIP have a cost equal to or greater than \$25,000. Vehicle replacements are included with the CIP as the total is greater than \$25,000.*

The complete CIP is available for viewing on the Village of Oswego website at [www.oswegoil.org](http://www.oswegoil.org). Funding for capital improvements is supported from the annual Motor Fuel tax revenue, Roadway capital improvement fees and Developer contributions received by the Village. Capital improvements to our water distribution and sanitary sewage collection systems are generally funded from user fees billed to customers.

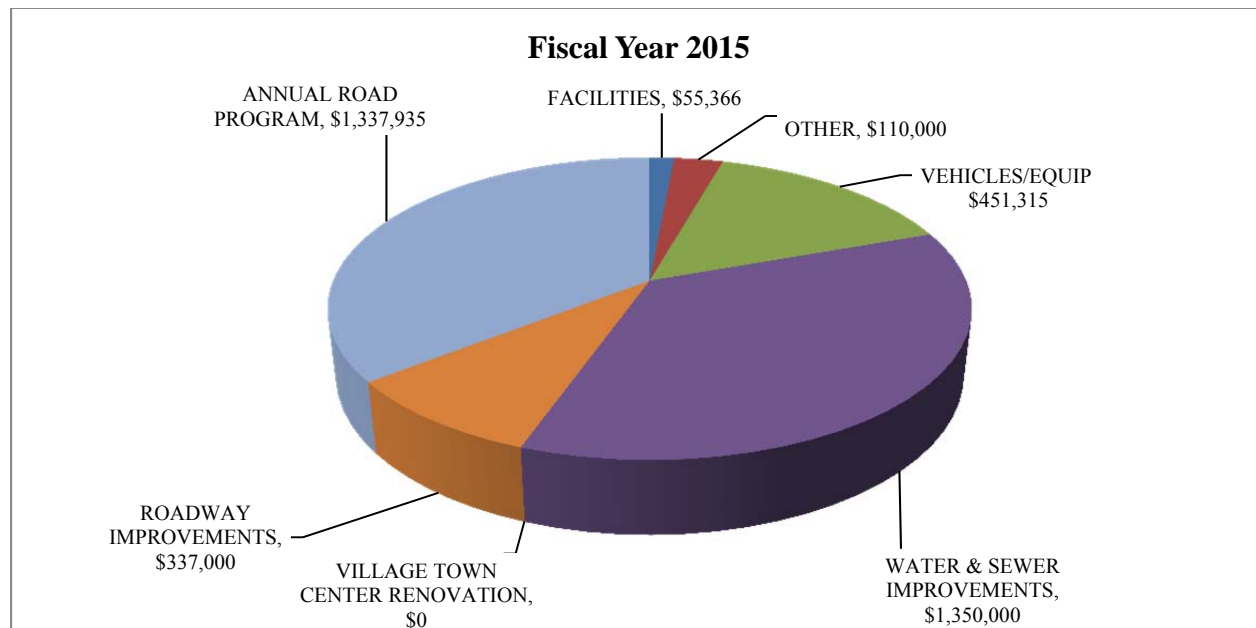
**Fiscal Year 2015-2034 CIP**

The CIP has listed expenditures over the next five years in excess of \$52 million with only \$17 million in funding from operating revenues. The Village Board will be discussing the implementation of new revenue sources to support the annual unfunded amount detailed in the CIP table. Fiscal Year 2015 funding is sufficient to support the listed projects. The following table shows the capital improvements listed by category and by year for Fiscal Year 2015-2019.

	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019
FACILITIES	\$55,366	\$151,250	\$500,000	\$4,000,000	\$16,000,000
OTHER	\$110,000	\$322,500	\$223,700	\$125,000	\$0
VEHICLES/EQUIPMENT	\$569,315	\$728,486	\$581,049	\$1,002,964	\$574,682
WATER & SEWER IMPROVEMENTS	\$1,350,000	\$503,075	\$524,000	\$200,000	\$800,000
VILLAGE TOWN CENTER RENOVATION	\$0	\$0	\$100,000	\$1,281,800	\$8,450,000
ROADWAY IMPROVEMENTS	\$337,000	\$887,000	\$1,693,000	\$698,100	\$940,000
ANNUAL ROAD PROGRAM	\$1,337,935	\$2,102,002	\$2,007,106	\$1,550,605	\$2,063,666
<b>TOTAL</b>	<b>\$3,759,616</b>	<b>\$4,694,313</b>	<b>\$5,628,855</b>	<b>\$8,858,469</b>	<b>\$28,828,348</b>
General operating funds	\$756,681	\$840,307	\$485,577	\$636,163	\$286,121
Motor Fuel tax funds	\$1,337,935	\$2,102,002	\$2,007,106	\$1,550,605	\$2,063,666
Capital Improvement funds	\$315,000	\$50,000	\$50,000	\$50,000	\$0
Water & Sewer operating funds	\$1,350,000	\$715,004	\$893,172	\$591,801	\$1,088,561
Other Financing/Grants/Contributions	\$0	\$0	\$0	\$0	\$0
Total Funding	\$3,759,616	\$3,707,313	\$3,435,855	\$2,828,569	\$3,438,348
Unfunded	\$0	-\$987,000	-\$2,193,000	-\$6,029,900	-\$25,390,000

**Fiscal Year 2015 Budget**

A total of \$3.8 million in capital improvements is included within the budgets of the General Fund, Motor Fuel Tax Fund, Water/Sewer Fund and Capital Improvement Fund. All of these expenditures are being supported from operating revenues or reserve balances of the respected Fund.



**General Fund**

The Fiscal Year 2015 Capital Outlay for the General Fund Budget totals \$756,681. This amount is allocated to the following departments;

Finance

- \$50,000 for a consultant for completing a needs analysis on replacing the financial software system

Road & bridge

- \$218,335 for scheduled vehicle replacements
- \$200,000 for repairs to Waubensee Creek Bike Path- the April 2013 flood damaged the path making it unusable and a liability concern. FEMA reimbursement of \$26,000 has already been received.

Police

- \$232,980 for scheduled vehicle replacements
- \$55,366 for interior repairs within the facility

**Motor Fuel Tax Fund**

The annual capital expenditures charged to this Fund are for the **Annual Road Program**. The Village has \$1.3 million in the FY 2015 Budget for road infrastructure improvements consisting of milling and repaving existing roads. The roads are selected based on the Public Works departments rating condition of the streets, street usage and other local agencies factors. The table below details the estimated road repair costs through Fiscal Year 2025.

Fiscal Year	2,015	2,016	2,017	2,018	2,019	2,020	2,021	2,022	2,023	2,024	2,025
MFT revenue	500,000	512,500	525,313	575,000	603,750	615,825	631,221	643,845	656,722	669,856	703,349
Annual Expenditure	1,337,935	2,102,002	2,007,106	1,550,605	2,063,666	1,725,619	1,288,742	1,516,326	1,858,548	1,480,192	1,389,833
Shortfall	(837,935)	(1,602,002)	(1,507,106)	(1,050,605)	(1,563,666)	(1,225,619)	(788,742)	(1,016,326)	(1,358,548)	(980,192)	(889,833)

Additional funding will be needed for funding the annual road program to meet the estimated costs as shown in the table. On average, approximately \$1.3 million in additional funding is needed over the next five years. The Village Board will be discussing the implementation of additional taxes to provide the needed revenues.

**Water and Sewer Fund**

\$1,350,000 is included in the Budget for this Fund. The budget contains \$800,000 for the Ogden Falls Water Tower rehabilitation and \$550,000 for a generator installation at well site #6.

**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 # 6 Generator**

This is one of two remaining well sites which do not have generators to maintain pumping operations during power outages. The cost of \$550,000 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 \$411,600 is budgeted for Fiscal Year 2015 for a variety of improvements.

**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.

**Village Entryway Signs**

The budget has \$60,000 included for the design and installation of Village Signs to be placed at entry points welcoming travelers to the Village.

**Deicing Equipment**

The budget includes \$118,000 for the purchase of de-icing equipment to be installed on the Public Works vehicles during the snow season. The equipment will be used to reduce the amount of salt used on roadways.

**Bridge Improvements**

Improvements to two bridges spanning small sections of a creek are in the budget at \$74,000 and \$62,500. Improvements to the culverts, guardrails, and roadway pavement will be completed.

**Old Village Hall site**

The budget includes \$37,100 for the demolition of the old Village Hall building. The building is in disrepair and has not drawn much attention for redevelopment. If the Request for Qualification process is unsuccessful, this funding will preserve the demolition option.

**Impact of Capital Improvements on Operating Costs****General Fund**

Vehicle replacements budgeted in the Road & Bridge and Police departments are recurring expenditures. These expenditures effectively reduce the maintenance and repair costs which would occur if the vehicles were kept in the fleet for longer time periods. The replacements also provide a positive effect on the environment because of the more efficient vehicles being purchased and a positive morale boost to the employees. The other listed items are all significant nonrecurring expenditures.

**Waubensee Creek Bike Path-** this bike path was damaged and must be repaired. The repair will not have any operational impact as the Village will continue providing daily maintenance for the path.

**Police Interior Building repairs-**this is a nonrecurring expenditure. The updating of the interior and fixing of items in disrepair will have a useful life of beyond ten years. The expenditure will have a positive effect on morale within the department and make for a more pleasant work environment.

**Motor Fuel Tax Fund**

The Annual Road Program can no longer be supported from just the State Shared revenue received by the Village restricted for roadway improvements. The Village will need to use operating revenues or institute new revenue sources to continue the program at desired levels. This will have an annual impact on the General Fund programs if new revenue sources are not put in place. Funding will be diverted away from other programs to continue the roadway improvements.

**Water and Sewer Fund**

All three listed projects are significant nonrecurring expenditures.

**Ogden Falls Water Tower Rehab-** this does impact the Fund as this major expense does not allow for other improvements to be completed. However, the Water Tower improvements will significantly reduce the operating costs of repairs going forward and eliminate the possibility of taking the Tower out of service which would put a burden on the entire water system.

**Well #6 Generator-** the installation of a generator will increase future operating costs of maintaining the generator to make sure it is operational when needed. The installation may increase maintenance costs annually by \$500.

**Capital Improvement Fund**

All listed projects are significant nonrecurring expenditures.

**Mill Street Multi-use Path-** this project will increase maintenance costs in the General Fund Road & Bridge department for cleaning, plowing and repairing of the path annually.

**Village Entryway Signs-** maintenance and replacement of damaged signs will increase operating costs for the General Fund Road & Bridge department. Annual costs could range from \$0 to \$5,000 in a respective year.

**Deicing Equipment-** this equipment will require annual maintenance and repair as necessary which will increase operating costs. However, the equipment will also allow for the Village's annual expenditure for roadway salt to be reduced providing a savings in this expenditure.

**Bridge Improvements-** the improvements and repairs to these two bridges will not have any impact on annual operating costs as the structures have long useful lives requiring little in annual expenditures.

**Old Village Hall-** this expenditure will not have any impact on operating costs as the expenditure is for the demolition of the building. The demolition will open the possibility for redevelopment of the Village downtown site providing for increased revenues in the future.

## Debt Guidelines, Summary of Debt Issuances and Outstanding Debt

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### **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**

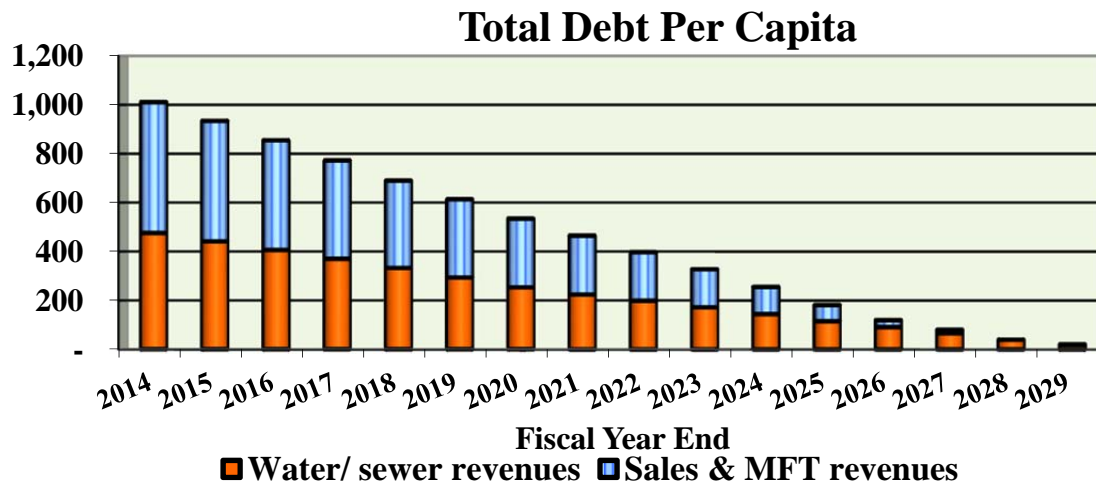
The Village adheres to the following guidelines regarding the issuance of debt:

- ✓ 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 estimated taxable equalized assessed valuation for the 2013 levy year is \$746,372,322.

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 \$46,648,270. As of May 1, 2014, the Village had \$29,315,000 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, 2014, the Village's debt to EAV ratio calculates to 3.93% using the 2013 estimated taxable equalized assessed valuation.





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, 2014 of \$1,010. The debt per capita for issuances supported by pledged Sales taxes and Motor Fuel Tax (MFT) revenues is \$535 compared to the issuances supported by water & sewer revenues of \$476. Of the eight outstanding debt issuances described below, the 2006A, 2007B, a portion of the 2009, a portion of the 2011 and a portion of the 2013 debt issuances are to be repaid from sales and MFT revenues and the 2006B, 2007A, a portion of the 2009, a portion of the 2012 and a portion of the 2013 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, 2014**

- **Corporate Purpose Bond Series of 2006A**  
 Original Issue Amount: \$9,970,000                      Outstanding Principal: \$3,725,000  
 Original Issue Date: May 15, 2006                      Outstanding Interest: \$ 675,138  
 Date of Maturity: December 15, 2025  
 Description: Bonds issued to provide funding for the Town Center Renovation project and construction of a new Village Hall. Financing is being provided from sales tax revenues generated within the Village. The debt is being retired by the Debt Service Fund.
- **Corporate Purpose Bond Series of 2006B**  
 Original Issue Amount: \$1,585,000                      Outstanding Principal: \$ 885,000  
 Original Issue Date: May 15, 2006                      Outstanding Interest: \$ 156,607  
 Date of Maturity: December 15, 2020  
 Description: Bonds issued to provide funding for the Town Center Renovation project. Financing is being provided from water and sewer revenues. The debt is being retired by the Water & Sewer Fund.
- **Corporate Purpose Bond Series of 2007A**  
 Original Issue Amount: \$3,500,000                      Outstanding Principal: \$ 975,000  
 Original Issue Date: December 15, 2007                      Outstanding Interest: \$ 140,600  
 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: \$1,685,000  
 Original Issue Date:    December 15, 2007              Outstanding Interest:    \$ 240,188  
 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: \$7,675,000  
 Original Issue Date:    August 15, 2009              Outstanding Interest:    \$3,303,669  
 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 (\$1,210,000) and the Water & Sewer Fund (\$6,465,000).
  
- Corporate Purpose Refunding Bond Series of 2011  
 Original Issue Amount: \$4,055,000                      Outstanding Principal: \$3,750,000  
 Original Issue Date:    August 15, 2009              Outstanding Interest:    \$ 803,525  
 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 (\$2,130,000) and the Water & Sewer Fund (\$1,620,000).
  
- Corporate Purpose Refunding Bond Series of 2012  
 Original Issue Amount: \$2,325,000                      Outstanding Principal: \$2,025,000  
 Original Issue Date:    October 11, 2012              Outstanding Interest:    \$ 208,550  
 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.
  
- Corporate Purpose Refunding Bond Series of 2013  
 Original Issue Amount: \$8,595,000                      Outstanding Principal: \$8,595,000  
 Original Issue Date:    May 17, 2013                      Outstanding Interest:    \$2,594,400  
 Date of Maturity:        December 15, 2027  
 Description: Bonds issued to refund \$3,350,000 of Corporate Purpose Bond Series 2006A, \$1,725,000 of Corporate Purpose Bond Series 2007A and \$2,950,000 of Corporate Purpose Bond Series 2007B. 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 (\$6,770,000) and the Water & Sewer Fund (\$1,825,000).

### **Summary of Current Loans as of May 1, 2014**

- IEPA Low Interest Loan  
 Original Loan Amount: \$907,735                      Outstanding Principal: \$ 177,416  
 Loan Date:                      April 27, 1997                      Outstanding Interest:    \$ 9,081  
 Date of Maturity:              April 27, 2017  
 Description: Loan acquired to convert sewerage treatment facility to a pump station. The loan is being paid from water and sewer revenues from the Water and Sewer Fund.

- **IEPA Low Interest Loan**

Original Loan Amount: \$1,346,766

Outstanding Principal: \$ 829,317

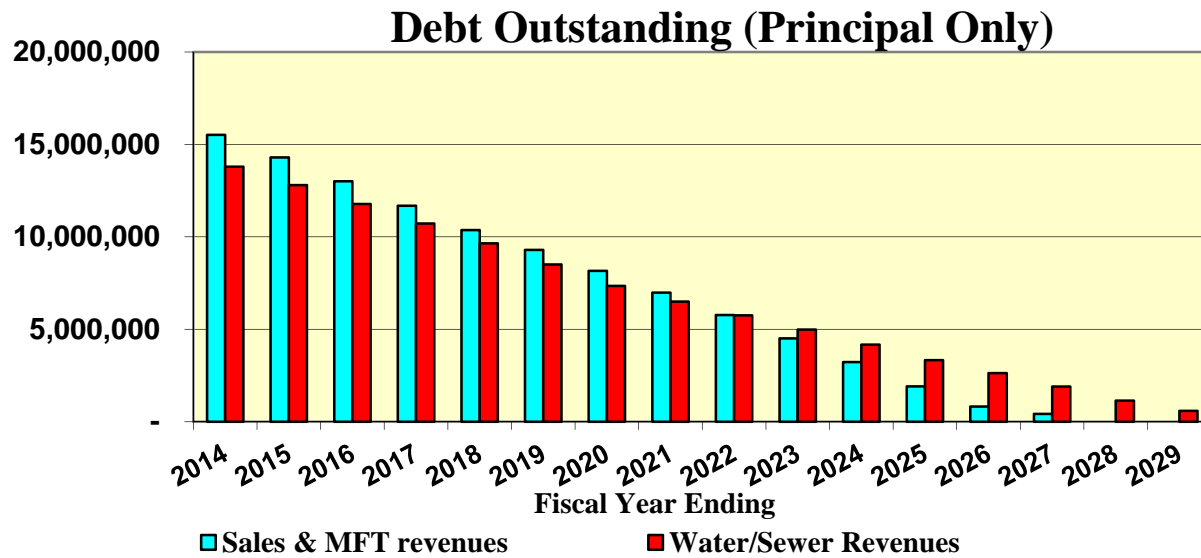
Loan Date: January 15, 2005

Outstanding Interest: \$ 124,391

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.



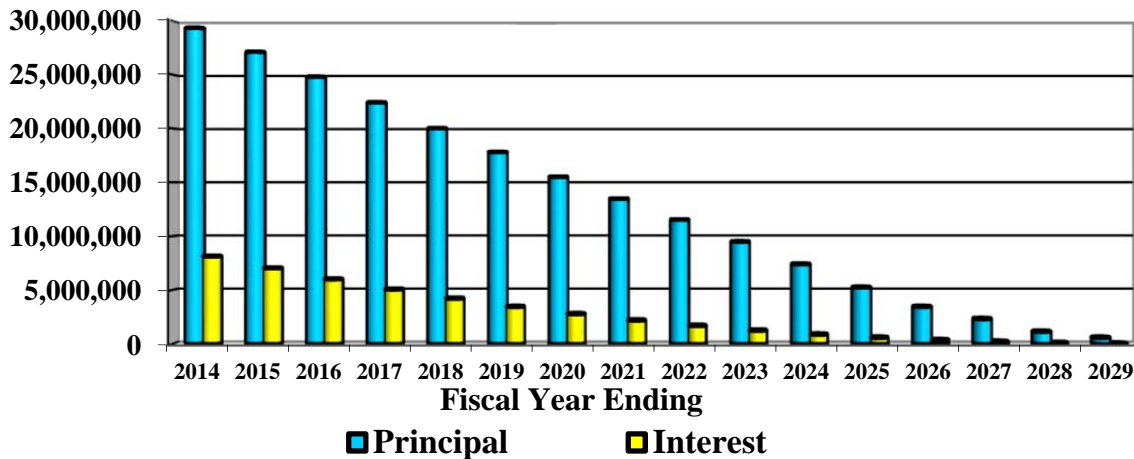
Principal and interest payments are paid out of the Village’s Debt Service Fund for debt supported by pledged sales tax and MFT tax revenues. The Water & Sewer Fund pays out the principal and interest for debt supported by water and sewer revenues. Of the \$3,316,244 in Bond principal and interest payments to be made in FY 2015, \$1,768,306 will be paid from general sales tax and motor fuel tax revenue and \$1,547,938 will be paid from water and sewer revenues.

<b>Summary of Debt Outstanding and Fiscal Year 2015 Debt Service Requirements</b>					
Debt Issuance Name	Original	Principal	Principal	Interest	Total
	Issue	Outstanding as of May 1, 2014	Due FY 2015	Due FY 2015	Due FY 2015
2006A (Town Center & Village Hall)	9,970,000	3,725,000	475,000	161,763	636,763
2006B (Town Center)	1,585,000	885,000	115,000	37,981	152,981
2007A (Village Hall)	3,500,000	975,000	150,000	39,000	189,000
2007B (Douglas Road)	6,000,000	1,685,000	250,000	65,425	315,425
2009 (Douglas Road & Well #11)	9,015,000	7,675,000	570,000	362,550	932,550
2011 (Refunding Bonds 2004A & B)	4,055,000	3,750,000	290,000	120,675	410,675
2012 (Refunding Bonds 2004)	2,325,000	2,025,000	315,000	54,400	369,400
2013 (Refunding Bonds 2006A, 2007A & B)	8,595,000	8,595,000	55,000	254,450	309,450
<b>Total Debt Service</b>	<b>34,125,000</b>	<b>29,315,000</b>	<b>2,220,000</b>	<b>1,096,244</b>	<b>3,316,244</b>
1999 IEPA Loan #17-0783	907,735	177,416	57,450	4,715.22	62,165.22
2004 IEPA Loan #17-1445	1,346,766	829,317	66,380	20,320.62	86,700.62
	2,254,501	1,006,733	123,830	25,036	148,866
<b>Total Debt and Loans</b>	<b>36,379,501</b>	<b>30,321,733</b>	<b>2,343,830</b>	<b>1,121,280</b>	<b>3,465,110</b>

The Water and Sewer Fund is also responsible for repaying the IEPA loans. The principle and interest to be paid in FY 2015 on these two loans totals \$148,866.

The following chart shows the total principal and interest outstanding at the end of each fiscal year. The IEPA Loans are not included in this chart.

### Total Future Debt Service Payments



The Village’s last three bond issuances have been refunding’s of previously issued debt lowering the total outstanding debt service. The Village abates the tax levies for all of these debt issuances each year. 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. The fiscal year tax rate is calculated based on the 2013 EAV.

Fiscal Year	Future Debt Service Payments			Tax Rate*
	Principal	Interest	Total	
2014	2,085,000	1,070,614	3,155,614	0.4236
2015	2,220,000	1,096,244	3,316,244	0.4452
2016	2,310,000	1,022,406	3,332,406	0.4473
2017	2,375,000	940,844	3,315,844	0.4451
2018	2,400,000	852,219	3,252,219	0.4366
2019	2,210,000	759,700	2,969,700	0.3987
2020	2,295,000	675,300	2,970,300	0.3987
2021	2,030,000	585,373	2,615,373	0.3511
2022	1,950,000	506,209	2,456,209	0.3297
2023	2,035,000	439,069	2,474,069	0.3321
2024	2,090,000	368,494	2,458,494	0.3300
2025	2,155,000	295,444	2,450,444	0.3289
2026	1,795,000	219,944	2,014,944	0.2705
2027	1,130,000	156,106	1,286,106	0.1726
2028	1,180,000	110,450	1,290,450	0.1732
2029	555,000	62,700	617,700	0.0829
2030	585,000	32,175	617,175	0.0828
	<u>31,400,000</u>	<u>9,193,289</u>	<u>40,593,289</u>	

\*\*Tax Rate based on 2013 estimated EAV

744,930,605

## GENERAL FUND FUND SUMMARY

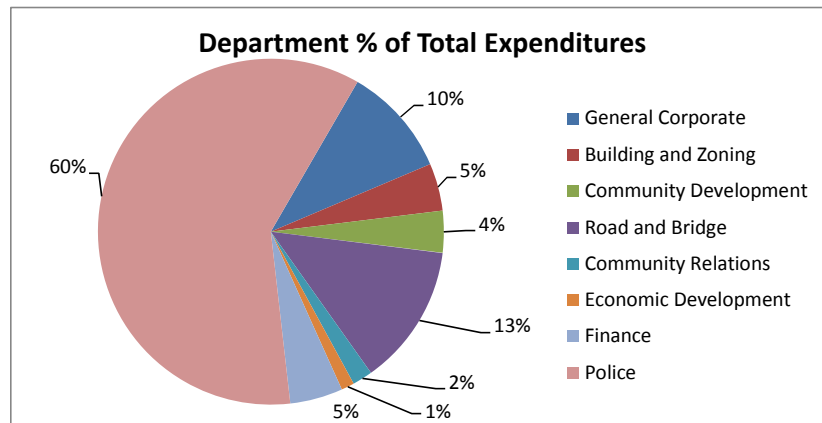
	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET	FY 2015 Budget vs FY 2014	
					Projected	Budget
<b>Beginning Fund Balance</b>	6,001,482	5,746,201	5,746,201	5,954,758		
<b><u>REVENUES</u></b>						
Taxes	13,047,478	13,410,400	13,629,212	14,220,580	4%	6%
Charges for Services	393,117	340,200	379,785	392,150	3%	15%
Licenses and Permits	614,231	549,675	725,925	725,150	0%	32%
Grants	205,251	75,310	83,000	54,500	-34%	-28%
Fines and Forfeitures	365,674	366,560	354,000	356,000	1%	-3%
Franchise Fees	414,471	453,400	423,392	444,000	5%	-2%
Donations/Contributions	214,665	108,300	163,240	107,000	-34%	-1%
Transfers from Other Fund	72,691	0	0	0	0%	0%
Interest	21,902	24,000	10,000	10,000	0%	-58%
Miscellaneous	23,694	49,000	20,000	19,000	-5%	-61%
<b>TOTAL REVENUE</b>	<b>15,373,174</b>	<b>15,376,845</b>	<b>15,788,554</b>	<b>16,328,380</b>	3%	6%
<b><u>EXPENDITURES</u></b>						
General Corporate	1,130,763	1,431,360	1,320,285	1,529,337	16%	7%
Building and Zoning	616,214	662,329	646,223	664,268	3%	0%
Community Development	382,375	583,930	583,160	582,295	0%	0%
Road and Bridge	1,462,157	1,354,147	1,837,494	1,970,192	7%	45%
Community Relations	256,484	273,511	267,475	277,278	4%	1%
Economic Development	107,427	191,011	170,448	184,567	8%	-3%
Finance	571,458	700,493	659,560	735,550	12%	5%
Police	7,914,458	8,645,057	8,578,788	8,957,486	4%	4%
<b>Operating Expenditures</b>	<b>12,441,337</b>	<b>13,841,838</b>	<b>14,063,433</b>	<b>14,900,973</b>	6%	8%
<b>Revenues Over/Under Expenditures</b>	2,931,837	1,535,007	1,725,121	1,427,407	-17%	-7%
<b>Other Financing Sources/(Uses)</b>	(3,187,103)	(1,535,007)	(1,516,564)	(1,427,407)	<b>-6%</b>	-7%
<b>Change in Fund Balance</b>	(255,266)	0	208,557	0	0%	
<b>Ending Fund Balance</b>	5,746,201	5,746,201	5,954,758	5,954,758		

**GENERAL FUND REVENUE SUMMARY**

<b>REVENUE</b>	<b>FY 2013 ACTUAL</b>	<b>FY 2014 BUDGET</b>	<b>FY 2014 PROJECTED</b>	<b>FY 2015 BUDGET</b>	<b>FY 2015 Budget vs FY 2014</b>	
					<b>Projected</b>	<b>Budget</b>
Property Taxes	1,344,927	1,366,000	1,326,712	1,331,000	0%	-3%
Sales Taxes	5,331,846	5,508,000	5,455,000	5,600,000	3%	2%
Sales Tax Rebate	(990,503)	(850,000)	(725,000)	(425,000)	-41%	-50%
Local Sales Tax	1,787,783	1,836,000	1,811,000	1,847,400	2%	1%
Transition Fees	303,697	185,000	185,000	200,000	8%	8%
Use Tax	487,137	491,000	510,000	532,700	4%	8%
Income Tax	2,735,608	2,896,000	2,939,000	2,950,000	0%	2%
Replacement Tax	9,480	6,000	9,500	9,500	0%	58%
Telecommunications	959,986	960,000	963,000	972,630	1%	1%
Utility Tax	1,009,180	945,000	1,080,000	1,100,000	2%	16%
Games Tax	2,318	2,400	5,000	27,350	447%	1040%
Hotel/Motel Tax	66,019	65,000	70,000	75,000	7%	15%
<b>Total Tax Revenues</b>	<b>13,047,478</b>	<b>13,410,400</b>	<b>13,629,212</b>	<b>14,220,580</b>	<b>4%</b>	<b>6%</b>
Charges for Services	393,117	340,200	379,785	392,150	3%	15%
Licenses and Permits	614,231	549,675	725,925	725,150	0%	32%
Grants	205,251	75,310	83,000	54,500	-34%	-28%
Fines and Forfeitures	365,674	366,560	354,000	356,000	1%	-3%
Franchise Fees	414,471	453,400	423,392	444,000	5%	-2%
Donations/Contributions	214,665	108,300	163,240	107,000	-34%	-1%
Transfers from Other Funds	72,691	0	0	0	0%	0%
Interest	21,902	24,000	10,000	10,000	0%	-58%
Miscellaneous	23,694	49,000	20,000	19,000	-5%	-61%
<b>TOTAL REVENUES</b>	<b>15,373,174</b>	<b>15,376,845</b>	<b>15,788,554</b>	<b>16,328,380</b>	<b>3%</b>	<b>6%</b>

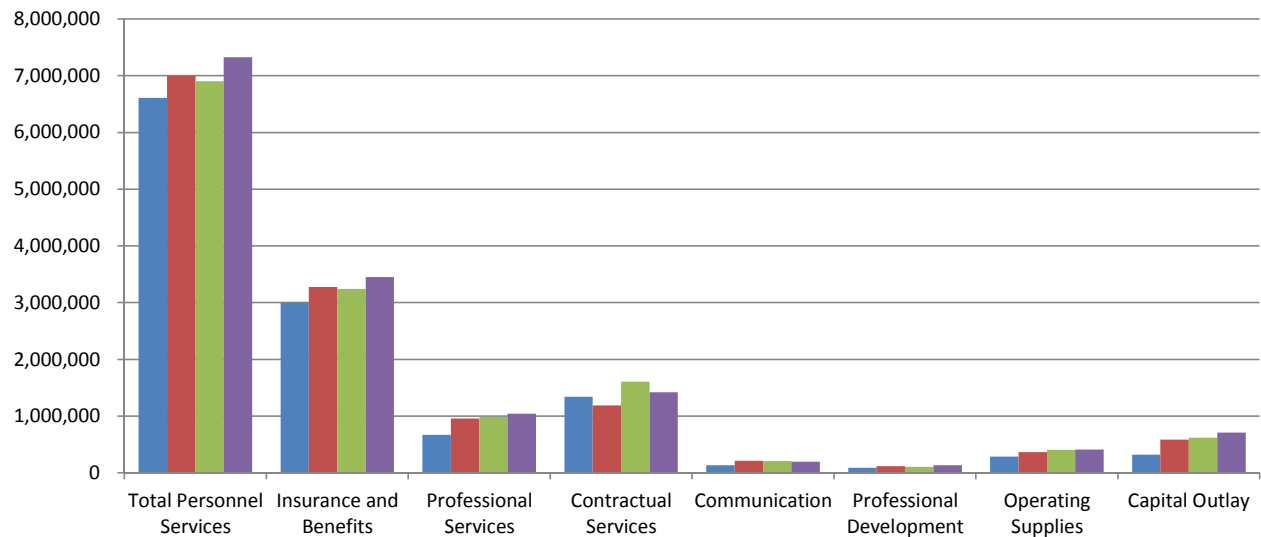
**GENERAL FUND  
DEPARTMENT**

EXPENDITURES	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET	FY 2015 Budget vs FY 2014	
					Projected	Budget
General Corporate	1,130,763	1,431,360	1,320,285	1,529,337	16%	7%
Building and Zoning	616,214	662,329	646,223	664,268	3%	0%
Community Development	382,375	583,930	583,160	582,295	0%	0%
Road and Bridge	1,462,157	1,354,147	1,837,494	1,970,192	7%	45%
Community Relations	256,484	273,511	267,475	277,278	4%	1%
Economic Development	107,427	191,011	170,448	184,567	8%	-3%
Finance	571,458	700,493	659,560	735,550	12%	5%
Police	7,914,458	8,645,057	8,578,788	8,957,486	4%	4%
<b>Sub-Total Expenditures</b>	<b>12,441,337</b>	<b>13,841,838</b>	<b>14,063,433</b>	<b>14,900,973</b>	6%	8%
Transfer to Debt Service	1,566,103	1,535,007	1,516,564	1,427,407	-6%	-7%
Transfer to Water and Sewer Fund	1,621,000	0	0	0	0%	0%
<b>Total Transfers Out</b>	<b>3,187,103</b>	<b>1,535,007</b>	<b>1,516,564</b>	<b>1,427,407</b>	-6%	-7%
<b>TOTAL EXPENDITURES</b>	<b>15,628,440</b>	<b>15,376,845</b>	<b>15,579,997</b>	<b>16,328,380</b>	5%	6%



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

EXPENDITURES	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET	FY 2015 Budget vs FY 2014	
					Projected	Budget
<b>Personnel Services</b>						
Salaries Full-Time	6,210,180	6,502,809	6,390,561	6,794,997	6%	4%
Salaries Part-Time	129,815	175,898	175,189	175,993	0%	0%
Overtime	250,417	301,110	317,210	339,857	7%	13%
Stipends	16,907	17,000	17,000	17,000	0%	0%
<b>Total Personnel Services</b>	<b>6,607,318</b>	<b>6,996,817</b>	<b>6,899,960</b>	<b>7,327,847</b>	6%	5%
<b>Insurance and Benefits</b>	2,999,559	3,275,084	3,239,526	3,447,680	6%	5%
<b>Professional Services</b>	669,110	958,615	986,896	1,039,809	5%	8%
<b>Contractual Services</b>	1,341,767	1,186,657	1,606,407	1,418,605	-12%	20%
<b>Communication</b>	130,032	214,449	207,256	196,755	-5%	-8%
<b>Professional Development</b>	89,543	116,710	103,583	134,906	30%	16%
<b>Operating Supplies</b>	282,679	366,700	402,985	408,305	1%	11%
<b>Capital Outlay</b>	321,329	581,760	616,820	706,746	15%	21%
<b>Total Operating Expenditures</b>	<b>12,441,337</b>	<b>13,696,792</b>	<b>14,063,433</b>	<b>14,680,653</b>	4%	7%
<b>Transfers</b>	3,187,103	1,535,007	1,516,564	1,427,407	-6%	-7%
<b>Contingency</b>	0	145,046	0	220,320	0%	52%
<b>TOTAL EXPENDITURES</b>	<b>15,628,440</b>	<b>15,376,845</b>	<b>15,579,997</b>	<b>16,328,380</b>	5%	6%





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

Last year, the staffing levels for the corporate budget were increased for the first time in six years with the addition of two part-time interns, which assist all Village Departments. Additionally, the previous Human Resource Director position was reclassified as Assistant Village Administrator/Human Resources Director in order to provide additional professional management support.

<u>Corporate</u>	<u>Actual</u> <u>FY 2011</u>	<u>Actual</u> <u>FY 2012</u>	<u>Actual</u> <u>FY 2013</u>	<u>Budget</u> <u>FY 2014</u>	<u>Projected</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2015</u>
Village Administrator	1.0	1.0	1.0	1.0	1.0	1.0
Executive Assistant to the Village Administrator	1.0	0.5	0.5	0.5	0.5	0.5
Assistant Village Administrator	0.0	0.0	0.0	0.0	0.5	0.5
Graduate Student Intern	0.0	0.0	0.0	0.5	0.5	0.5
OHS Intern	0.0	0.0	0.0	0.5	0.25	0.25
Human Resources Director	1.0	1.0	1.0	1.0	0.5	0.5
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	0.5	0.5	0.5	0.5	0.5
<b>Total</b>	<b>7.0</b>	<b>6.0</b>	<b>6.0</b>	<b>7.0</b>	<b>6.75</b>	<b>6.75</b>

**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 that includes but is not limited to intergovernmental agreements, Village project files, ordinances, resolutions, minutes of Board meetings and all other legal documentation in regards to the actions of the Village of Oswego. Records retention, storage and destruction are functions of the Village Clerk. The Clerk is also appointed as the Freedom of Information Act (FOIA) and Open Meetings Act (OMA) officer for the Village.

The Assistant Village Administrator/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. The position also provides additional project support in coordination with the Village Administrator.

### **Fiscal Year 2015 Budget**

Total department budget has increased 7.0 percent. The increase is due to increases in personnel, contractual services and contingency offset by decreases in other expenditure categories.

- Personnel costs are up 6% (\$29,535) due to regular salary adjustments and the changes to staffing descriptions.
- Insurance/benefits down 11% (\$19,155) primarily due to changes in health and dental coverage elections.
- Professional services are down 1% (\$2,975) from the previous year's budgeted number. This budget includes funding for staff development, support for the Village's Wellness, Safety and Employee Relations Committees, funding for the Transit Services and the Senior Center.
- Contractual services are up 18% (\$18,501) a significant increase in the Building Maintenance account offset from an anticipated reduction in unemployment expenses is the reason for the increase.
- Communication costs are down 7% from reductions in printing and advertising line items.
- Professional development is down 5% (\$1,693) as last year's budget included additional Human Resource Department training.
- Operating supplies has decreased 1% from elimination of the Miscellaneous line item account.
- Contingency was retained at an amount of \$220,320. This account provides a source of funding eligible for transfer to departments for unanticipated expenses throughout the fiscal year. 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:

- ❖ 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 Village of Oswego, Village of Montgomery and City of Yorkville were recently awarded a Local Technical Assistance (LTA) grant from the Chicago Metropolitan Agency for Planning to explore and examine the potential for joint purchasing, service sharing and other beneficial partnership arrangements. The LTA will provide a facilitated objective review of the communities in order to identify value that may be achieved by working more closely together, as well as thinking differently about how services are delivered.

- ❖ How do we effectively serve the public? Recruiting, developing and retaining a stellar team are 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*. The Village has initiated several planning related efforts (economic development market study/comprehensive land use plan) to realign our vision with the realities of the new normal. The completion of these efforts will provide direction on how we proceed to pursue growth that will bring value.

#### **Fiscal Year 2014 Accomplishments**

Major accomplishments for the fiscal year included the establishment of a cross-departmental Village Safety Committee; joining the Illinois Municipal Insurance Cooperative as a founding member for liability and property insurance; establish a Village-wide Wellness Committee; re-structured and expanded the roles of the Public Works Director and Assistant Village Administrator/HR Director positions;

#### **Strategic Plan Goals and Objectives**

##### Village Administrator

- Coordinate efforts with Yorkville and Montgomery to identify and implement service sharing and partnership opportunities.
- Identify department-wide work management solution that will integrate with future financial software.
- Coordinate property marketing and re-development of the old Village Hall campus.
- Facilitate local decision-making regarding Metra study results.

##### Village Clerk

- Continue to work with Staff and Web page developer in the coordination of online payments for business registration renewals
- Develop links through the Village website and Laserfiche as part of the business registration process.
- Create on-line fillable forms for registrations, applications, renewals and request forms.
- Streamline the letters of credit and cash bond tracking process and encourage inter-departmental communications.
- Work with local organizations to help promote candidate forums and voter registration events.

Assistant Village Administrator/Human Resources Director

- Conduct compensation and benefit study for non-union positions.
- Establish a formal communication program that will allow employees to express thoughts and ideas in a positive environment.
- Develop and administer management team development program.
- Perform an employee skills gap analysis.
- Implement a performance management dimension regarding collaborative efforts for department heads.

**Performance Measures**

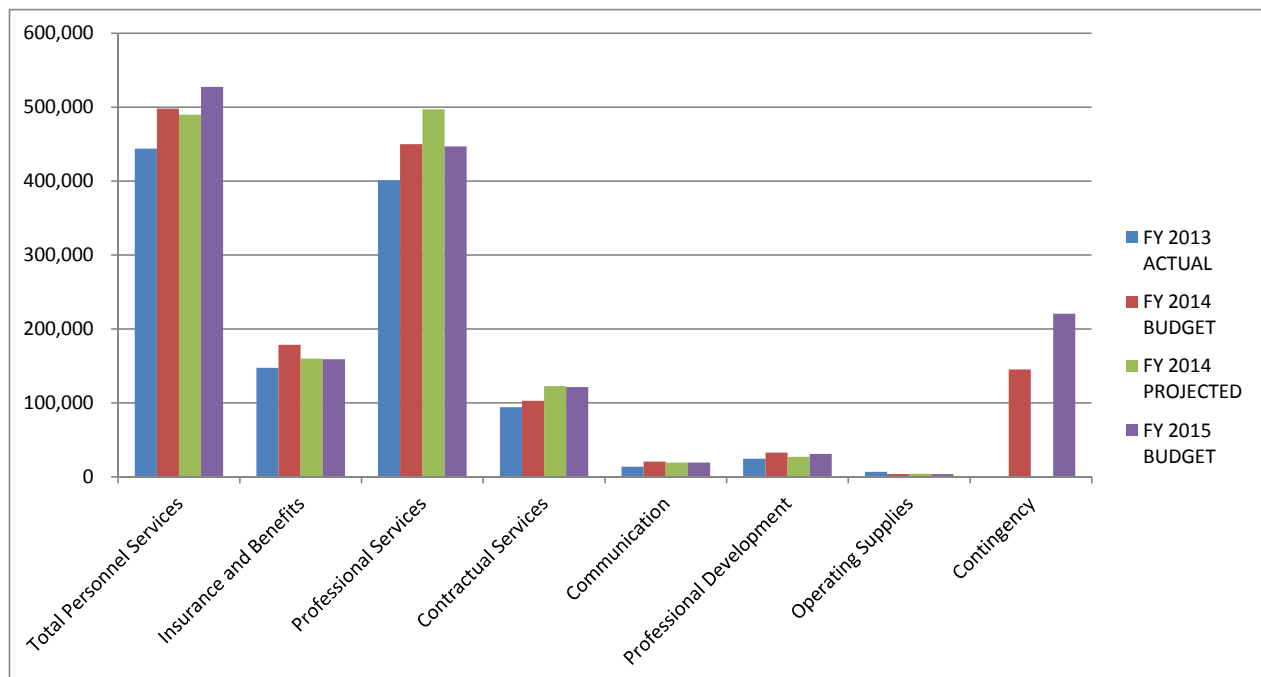
<u>Human Resources</u>	2010	2011	2012	2013
Staff Turnover	2	13	12	12
Number of insurance claims	36	42	36	18
Total value of insurance claims	\$ 361,353	\$ 66,843	\$ 35,967	\$ 4,258

\*Data based on calendar year

<u>Clerk's Department</u>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>
Number of business license renewals processed (C-Commercial H- Home)	910	910	574 C 305 H	589 C 310 H	586 C 314 H
Number of Ordinances	78	95	94	82	34
Number of Resolutions	44	44	55	59	22
Number of FOIA requests processed	219	225	238	259	166
Raffle licenses processed	0	9	19	25	12
Liquor licenses processed	52	52	49	56	55

**GENERAL FUND  
CORPORATE**

EXPENDITURES	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET	FY 2015 Budget vs FY 2014	
					Projected	Budget
<b>Personnel Services</b>						
Salaries Full-Time	401,927	431,056	430,000	460,591	7%	7%
Salaries Part-Time	0	22,200	9,000	11,960	33%	-46%
Contractual Employees	0	0	6,000	10,240	71%	100%
Salaries, Elected Officials	27,600	27,600	27,600	27,600	0%	0%
Stipends	14,157	17,000	17,000	17,000	0%	0%
<b>Total Personnel Services</b>	<b>443,684</b>	<b>497,856</b>	<b>489,600</b>	<b>527,391</b>	<b>8%</b>	<b>6%</b>
<b>Insurance and Benefits</b>	147,535	178,408	160,053	159,253	0%	-11%
<b>Professional Services</b>	400,783	449,935	497,209	446,960	-10%	-1%
<b>Contractual Services</b>	94,195	103,000	122,844	121,501	-1%	18%
<b>Communication</b>	13,512	20,820	19,336	19,360	0%	-7%
<b>Professional Development</b>	24,389	32,645	27,128	30,952	14%	-5%
<b>Operating Supplies</b>	6,665	3,650	4,115	3,600	-13%	-1%
<b>Contingency</b>	0	145,046	0	220,320	0%	52%
<b>TOTAL EXPENDITURES</b>	<b>1,130,763</b>	<b>1,431,360</b>	<b>1,320,285</b>	<b>1,529,337</b>	<b>16%</b>	<b>7%</b>



<b>GENERAL FUND CORPORATE</b>		<b>Actual 2013</b>	<b>Budget 2014</b>	<b>Projected 2014</b>	<b>Budget 2015</b>	<b><i>FY 2015 Budget vs FY 2014 Projected Budget</i></b>	
<b><u>Personnel Services</u></b>							
50-6210	Salaries, Full-Time						
	Administration		198,802		209,509		10,707
	Clerks Office		109,235		112,805		3,570
	Human Resources		123,019		138,277		15,258
	<b>Total Salaries, Full-Time</b>	401,927	431,056	430,000	460,591	30,591	29,535
50-6222	Salaries, Part-Time	-	22,200	9,000	11,960	2,960	(10,240)
50-6240	Contractual Employees	-	-	6,000	10,240	4,240	10,240
50-6245	Salaries, Elected Officials	27,600	27,600	27,600	27,600	-	-
50-6250	Meeting Stipend- elected officials	14,157	17,000	17,000	17,000	-	-
	<b>Total Personnel Services</b>	<b>443,684</b>	<b>497,856</b>	<b>489,600</b>	<b>527,391</b>	<b>37,791</b>	<b>29,535</b>
<b><u>Insurance and Benefits</u></b>							
51-6310	FICA, Village Share	33,459	37,014	35,000	39,630	4,630	2,616
51-6315	IMRF, Village Share	48,417	52,016	51,000	53,915	2,915	1,899
51-6330	Health Insurance	60,674	83,645	69,685	61,096	(8,589)	(22,549)
51-6333	Life Insurance	143	149	159	173	14	24
51-6335	Dental Insurance	4,842	5,584	4,209	4,439	230	(1,145)
	<b>Total Insurance and Benefits</b>	<b>147,535</b>	<b>178,408</b>	<b>160,053</b>	<b>159,253</b>	<b>(800)</b>	<b>(19,155)</b>
<b><u>Professional Services</u></b>							
52-6480	Engineering Service	10,257	10,000	15,000	-	(15,000)	(10,000)

<b>GENERAL FUND CORPORATE</b>		<b>Actual 2013</b>	<b>Budget 2014</b>	<b>Projected 2014</b>	<b>Budget 2015</b>	<b>FY 2015 Budget vs FY 2014 Projected Budget</b>	
52-6520	Legal Service Village Corporation Counsel	155,117	200,000	225,000	200,000	(25,000)	-
52-6530	Miscellaneous Professional Service						
	Adjudication Services	2,595	3,600	3,200	3,600	400	-
	Alarm Services - Village Hall	-	5,000	-	-	-	(5,000)
	IL Railway - Annual Rent	1,042	1,165	1,094	1,165	71	-
	Miscellaneous Professional Services	24,289	1,550	14,706	1,550	(13,156)	-
	<b>Total Miscellaneous Professional Service</b>	<b>27,926</b>	<b>11,315</b>	<b>19,000</b>	<b>6,315</b>	<b>(12,685)</b>	<b>(5,000)</b>
52-6760	Human Resources Professional Services						
	Miscellaneous	457	600	300	300	-	(300)
	Flex Spending Program	600	800	765	765	-	(35)
	Employee Assistance Program (EAP)		2,400	1,080	1,080	-	(1,320)
	Wellness Program		1,500	1,500	3,000	1,500	1,500
	Length of Service Awards	1,014	1,500	1,500	1,500	-	-
	Pre-employment Expenditures	57	3,320	1,500	1,500	-	(1,820)
	Employee Relations	600	1,500	1,700	2,500	800	1,000
	Safety Committee				2,000	2,000	2,000
	Staff Development				10,000	10,000	10,000
	HR Temp			15,064		(15,064)	-
	<b>Total Human Resources Professional Services</b>	<b>2,728</b>	<b>11,620</b>	<b>23,409</b>	<b>22,645</b>	<b>(764)</b>	<b>11,025</b>
52-6790	Community Relations	1,087	1,500	5,800	3,000	(2,800)	1,500
52-6791	Senior Center						
	Committee Operations	2,000	2,000	2,000	2,000	-	-
	Village Support for Senior Center	33,000	33,000	33,000	33,000	-	-
	<b>Total Senior Committee</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>-</b>	<b>-</b>
52-6794	Citizen Committee for Women	10,274	4,500	2,000	-	(2,000)	(4,500)
52-6796	Utility Tax Rebates	39,594	43,000	42,000	45,000	3,000	2,000

<b>GENERAL FUND CORPORATE</b>	<b>Actual 2013</b>	<b>Budget 2014</b>	<b>Projected 2014</b>	<b>Budget 2015</b>	<i>FY 2015 Budget vs FY 2014 Projected Budget</i>	
52-6840 Transit Services						
Park-N-Ride	96,299	88,000	85,000	90,000	5,000	2,000
Para Transit	22,500	45,000	45,000	45,000	-	-
Total Transit Services	<u>118,799</u>	<u>133,000</u>	<u>130,000</u>	<u>135,000</u>	<u>5,000</u>	<u>2,000</u>
<b>Total Professional Services</b>	<b>400,783</b>	<b>449,935</b>	<b>497,209</b>	<b>446,960</b>	<b>(50,249)</b>	<b>(2,975)</b>
<b><u>Contractual Services</u></b>						
53-6325 Unemployment Insurance	24,484	30,000	25,000	10,000	(15,000)	(20,000)
53-6500 General Insurance	17,017	18,500	29,000	28,401	(599)	9,901
53-6605 Property Tax Rebate Westphal Chevrolet	1,100	1,100	1,100	1,100	-	-
53-7310 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, alarm monitoring, cleaning service	49,665	50,000	66,744	81,000	14,256	31,000
53-7315 Maintenance, Equipment						
Maint. Contract on Laser Fiche	223	2,000	-	-	-	(2,000)
Maint. Contracts on Office Equipment	1,706	1,400	1,000	1,000	-	(400)
Total Maintenance, Equipment	<u>1,929</u>	<u>3,400</u>	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>(2,400)</u>
<b>Total Contractual Services</b>	<b>94,195</b>	<b>103,000</b>	<b>122,844</b>	<b>121,501</b>	<b>(1,343)</b>	<b>18,501</b>
<b><u>Communication</u></b>						
54-6505 Codification Expense						
Sterling Codifiers - Update of Code Books	1,625	5,000	5,000	5,000	-	-
On-line codification	500	500	500	500	-	-
	<u>2,125</u>	<u>5,500</u>	<u>5,500</u>	<u>5,500</u>	<u>-</u>	<u>-</u>



<b>GENERAL FUND CORPORATE</b>		<b>Actual 2013</b>	<b>Budget 2014</b>	<b>Projected 2014</b>	<b>Budget 2015</b>	<b>FY 2015 Budget vs FY 2014 Projected Budget</b>	
54-6550	Printing Expense						
	Multi-Function Copier Lease	2,316	3,900	2,280	2,280	-	(1,620)
	Annual Alarm Registration	758		906	920	14	920
	Miscellaneous		100	-	500	500	400
	Total Printing Expense	3,074	4,000	3,186	3,700	514	(3,186)
54-6715	Advertising, Bids and Records	244	1,500	300	300	-	(1,200)
	Legally Required Village Postings						
54-6720	HR Advertising	1,950	2,100	2,750	2,500	(250)	400
	Advertising for Open Village Positions						
54-6765	Postage	2,409	3,500	2,000	2,500	500	(1,000)
54-6785	Telephone Expense	3,710	4,220	5,600	4,860	(740)	640
	Village Hall Telephone Service; Cell Phones						
	<b>Total Communication</b>	<b>13,512</b>	<b>20,820</b>	<b>19,336</b>	<b>19,360</b>	24	(1,460)
<b><u>Professional Development</u></b>							
55-6566	Travel and Training						
	Village Administrator - ICMA, Metro Managers		2,500	3,000	4,000	1,000	1,500
	Village Clerk's Office		2,000	1,621	2,000	379	-
	Mileage Reimbursements		1,000	500	500	-	(500)
	Village Board IML Conference		3,000	2,000	3,000	1,000	-
	Village President		2,000	1,500	2,000	500	-
	Human Resources Department		5,000	950	1,000	50	(4,000)
	Total Travel and Training	11,524	15,500	9,571	12,500	2,929	(3,000)

GENERAL FUND CORPORATE	Actual 2013	Budget 2014	Projected 2014	Budget 2015	<i>FY 2015 Budget vs FY 2014 Projected Budget</i>	
<hr/>						
55-6730 Dues						
Kendall County Fair		100	100	100	-	-
Illinois Lincoln Highway Coalition	408	408	403	405	2	(3)
Fox River ECO	100	100	100	100	-	-
Metropolitan Mayor's & Managers	1,062	1,063	1,063	1,063	-	-
International City Managers Association(ICMA)	1,144	1,250	1,145	1,825	680	575
Illinois City Managers Association (ILCMA)	142	350	316	500	184	150
HR Public Salary		800	390	400	10	(400)
Illinois Public Employee Labor Relations Association			205	205	-	205
Society of Human Resource Managers	180		180	180	-	180
Metro West Council of Governments	153	10,624	10,624	10,624	-	-
Illinois Municipal League	1,764	1,800	1,796	1,800	4	-
International Institute of Municipal Clerks	185	200	200	200	-	-
Municipal Clerks of Illinois	25	100	75	100	25	-
Local Memberships	515	50	120	100	(20)	50
Local Government News	480		600	600	-	600
Oswego Chamber of Commerce	275	300	240	250	10	(50)
Total Dues	<hr/> 6,433	<hr/> 17,145	<hr/> 17,557	<hr/> 18,452	<hr/> 895	<hr/> 1,307
 <b>Total Professional Development</b>	 <b>24,389</b>	 <b>32,645</b>	 <b>27,128</b>	 <b>30,952</b>	 3,824	 (1,693)
 <b><u>Operating Supplies</u></b>						
56-6720 Books and Publications						
Administration	525	500	250	500	250	-
Human Resource Publications	-	400	-	-	-	(400)
Total Books and Publications	<hr/> 525	<hr/> 900	<hr/> 250	<hr/> 500	<hr/> 250	<hr/> (400)
56-6740 Office Supplies						
Minute Books	45	200	365	400	35	200
Village Clerk Filing Supplies		1,000	1,000	1,000	-	-
Various Office Supplies	2,429	1,500	2,000	1,700	(300)	200
Total Office Supplies	<hr/> 2,474	<hr/> 2,700	<hr/> 3,365	<hr/> 3,100	<hr/> (265)	<hr/> 400

<b>GENERAL FUND CORPORATE</b>		<b>Actual 2013</b>	<b>Budget 2014</b>	<b>Projected 2014</b>	<b>Budget 2015</b>	<i>FY 2015 Budget vs FY 2014 Projected Budget</i>	
56-6806	Miscellaneous	667	50	500	-	(500)	(50)
<b>Total Operating Supplies</b>		<b>6,665</b>	<b>3,650</b>	<b>4,115</b>	<b>3,600</b>	<b>(515)</b>	<b>(50)</b>
5025	<b>Contingency</b> Village Board approval required for use of funds		<b>145,046</b>	-	220,320	<b>220,320</b>	<b>75,274</b>
<b>TOTAL CORPORATE</b>		<b>1,130,763</b>	<b>1,431,360</b>	<b>1,320,285</b>	<b>1,529,337</b>	<b>209,052</b>	<b>97,977</b>

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## **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.

	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>
<b><u>Building &amp; Zoning</u></b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2014</b>	<b>FY 2015</b>
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
Administrative Assistant	0.0	1.0	1.0	1.0	1.0	1.0
<b>Total</b>	<b>6.0</b>	<b>7.0</b>	<b>7.3</b>	<b>7.3</b>	<b>7.3</b>	<b>7.3</b>

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 2015 Budget**

Total department budget has not increased. A majority of the expenditure categories have increased but the reduction in capital outlay offset all of the increases.

- Personnel costs increased a total of 2% (\$8,636) from normal wage adjustments.
- Insurance/benefits have increased 4% (\$7,655) due to health insurance coverage changes by employees
- Professional services costs have increased 3% (\$100).
- Contractual services has increased 41% (\$9,648) due to liability insurance premium increases
- Communication costs are up 9% (\$700) due to increased printing costs.

- Professional development costs remain the same as the prior fiscal year
- Operating supplies have increased 2% (\$200) for normal supply costs.
- Capital Outlay has decreased 100% (\$25,000) to a total of \$0.00 from the FY 2014 Budget.

### **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.

### **Fiscal Year 2014 Accomplishments**

- Worked on improving customer service issues to promote a better permitting process for residents and businesses. S.P.O. 2.1.5
- Change of Occupancy permits process revamped to provide scope of work for compliance with Village Codes within 48 hours. S.P.O. 2.1.5
- Inter-Governmental Agreement signed with United City of Yorkville, October 1, 2013 to provide inspectors and code enforcement as needed.
- Staff training and education completed for all inspectors.

### **Strategic Plan Goals and Objectives**

- Work with developers and contractors and appropriate Village staff to identify and define all areas of the building process which may be expedited and accelerated. S.P.O. 2.1.5
- 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. S.P.O. 2.1.5
- Continue education through seminars and ICC certification testing.

#### **Inspector:**

OSHA Electrical/Arc Flash Safety  
 Moisture Control in Buildings  
 Foreclosed and Distressed Buildings  
 2012 Energy Code Class  
 HVAC Load Calculation Class  
 Small Project Plan Review  
 Significant Changes to 2012 IRC

#### **Chief Building Inspector:**

OSHA Electrical/Arc Flash Safety  
 NFPA 13D Residential Sprinklers  
 Moisture Control in Buildings  
 2012 Energy Code  
 HVAC Load Calculations  
 2012 Swimming Pool & Spa Code  
 Legal Aspects of Code

**Code Enforcement Officer:**

Moisture Control in Buildings  
 Foreclosed & Distressed Properties  
 Illinois Radon Program  
 Damage Assessment Training  
 Legal Aspects of Code  
 Significant Changes to 2012 IRC

**Plumbing Inspector:**

OSHA Electrical/Arc Flash Safety  
 NFPA Residential Sprinklers  
 Moisture Control in Buildings  
 Legal Aspects of Code  
 Illinois Plumbing Code Training-update

- Participate in International Code Council (ICC) Safety Awareness Week.
- Establish a quarterly job share experience program for Permit Coordinators and Field Inspectors.
- Enhance Building & Zoning information on the Village website.

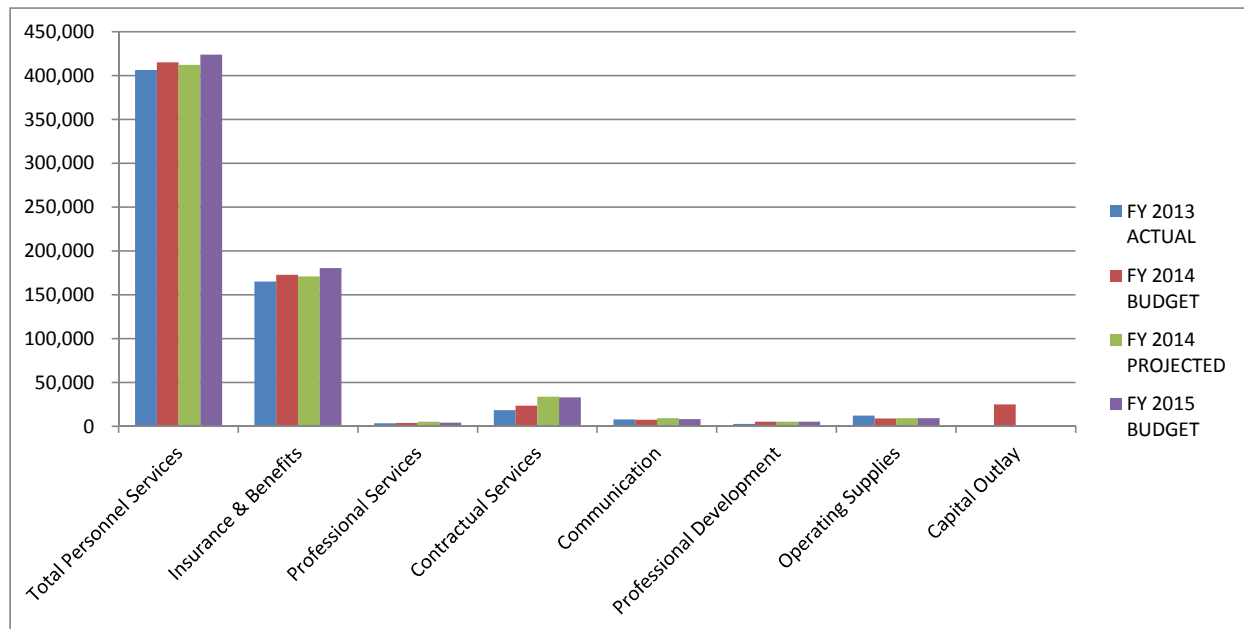
**YEARLY PERMIT COUNT**  
**# Permits issued/ % change from previous year**

<b>Permit Type</b>	<b>2011</b>	<b>2012</b>	<b>% +/-</b>	<b>2013</b>	<b>% +/-</b>	<b>2013 % of Total Permits</b>
Single Family Residence	88	112	27%	131	17%	8%
Accessory Structure	387	392	1%	445	14%	27%
Addition-Attached	11	6	-45%	4	-33%	0%
Remodeling	45	40	-11%	44	10%	3%
Industrial Building	0	0	0%	0	0%	0%
Commercial Building	4	3	-25%	4	33%	0%
Ind/Comm Build out-Remodel	31	28	-10%	32	14%	2%
Roofing & Siding	233	212	-9%	370	75%	23%
Demolition	5	2	-60%	5	150%	0%
Other	165	171	4%	198	16%	12%
Attached Single Family	24	0	-100%	83	100%	5%
Signs	63	61	-3%	74	21%	5%
Temporary Pool	1	1	0%	3	200%	0%
Fire Protection	4	6	50%	14	133%	1%
Irrigation System	7	25	257%	64	156%	4%
Project Completion	9	4	-56%	7	75%	0%
Change of Occupancy Permit	38	38	0%	42	11%	3%
<b>Total</b>	<b>1,193</b>	<b>1,161</b>	<b>-3%</b>	<b>1,629</b>	<b>40%</b>	<b>100%</b>



**GENERAL FUND  
BUILDING AND ZONING**

EXPENDITURES	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET	FY 2015 Budget vs FY 2014	
					Projected	Budget
<b>Personnel Services</b>						
Salaries Full-Time	402,392	411,323	409,985	419,863	2%	2%
Salaries Part-Time	3,822	3,838	2,055	3,934	91%	3%
Overtime	0	0	0	0	0%	0%
<b>Total Personnel Services</b>	<b>406,214</b>	<b>415,161</b>	<b>412,040</b>	<b>423,797</b>	<b>3%</b>	<b>2%</b>
<b>Insurance &amp; Benefits</b>	165,185	172,730	170,883	180,385	6%	4%
<b>Professional Services</b>	3,376	4,000	5,200	4,100	-21%	3%
<b>Contractual Services</b>	18,422	23,438	33,900	33,086	-2%	41%
<b>Communication</b>	7,726	7,400	9,200	8,100	-12%	9%
<b>Professional Development</b>	2,950	5,500	5,500	5,500	0%	0%
<b>Operating Supplies</b>	12,341	9,100	9,500	9,300	-2%	2%
<b>Capital Outlay</b>	0	25,000	0	0	100%	-100%
<b>TOTAL EXPENDITURES</b>	<b>616,214</b>	<b>662,329</b>	<b>646,223</b>	<b>664,268</b>	<b>3%</b>	<b>0%</b>



GENERAL FUND BUILDING AND ZONING	Actual 2013	Budget 2014	Projected 2014	Budget 2015	<i>FY 2015 Budget vs FY 2014 Projected Budget</i>	
<b><u>Personnel Services</u></b>						
50-6210 Salaries, Full-Time	402,392	411,323	409,985	419,863	9,878	8,540
50-6222 Salaries, Part-Time	3,822	3,838	2,055	3,934	1,879	96
<b>Total Personnel Services</b>	<b>406,214</b>	<b>415,161</b>	<b>412,040</b>	<b>423,797</b>	<b>11,757</b>	<b>8,636</b>
<b><u>Insurance and Benefits</u></b>						
51-6310 FICA, Village Share	30,348	31,442	31,000	32,087	1,087	645
51-6315 IMRF, Village Share	45,809	47,203	47,500	49,148	1,648	1,945
51-6330 Health Insurance	82,235	87,776	86,000	92,165	6,165	4,389
51-6333 Life Insurance	172	174	198	202	4	28
51-6335 Dental Insurance	6,621	6,135	6,185	6,783	598	648
<b>Total Insurance and Benefits</b>	<b>165,185</b>	<b>172,730</b>	<b>170,883</b>	<b>180,385</b>	<b>9,502</b>	<b>7,655</b>
<b><u>Professional Services</u></b>						
52-6480 Engineering Expense	94	-	100	100	-	100
52-6530 Miscellaneous Professional Service Elevator Inspections	3,282	4,000	5,100	4,000	(1,100)	-
<b>Total Professional Services</b>	<b>3,376</b>	<b>4,000</b>	<b>5,200</b>	<b>4,100</b>	<b>(1,100)</b>	<b>100</b>
<b><u>Contractual Services</u></b>						
53-6500 General Insurance	17,320	21,438	31,000	30,586	(414)	9,148
53-7315 Maintenance, Equipment Office equipment upkeep and maintenance	464	500	700	700	-	200
53-7325 Maintenance, Vehicles Maintenance on Building and Zoning vehicle fleet	638	1,500	2,200	1,800	(400)	300
<b>Total Contractual Services</b>	<b>18,422</b>	<b>23,438</b>	<b>33,900</b>	<b>33,086</b>	<b>(814)</b>	<b>9,648</b>

<b>GENERAL FUND BUILDING AND ZONING</b>	<b>Actual 2013</b>	<b>Budget 2014</b>	<b>Projected 2014</b>	<b>Budget 2015</b>	<i><b>FY 2015 Budget vs FY 2014 Projected Budget</b></i>	
<b><u>Communication</u></b>						
54-6550 Printing Expense						
Multi-Function Copier Lease	1,260	1,500	1,500	1,500	-	-
Miscellaneous	945	200	200	1,000	800	800
Total Printing Expense	2,205	1,700	1,700	2,500	800	800
54-6715 Advertising, Bids and Records	657	200	2,000	100	(1,900)	(100)
54-6765 Postage	1,673	2,000	2,000	2,000	-	-
54-6785 Telephone Expense	3,191	3,500	3,500	3,500	-	-
Cell Phone and landline telephone costs						
<b>Total Communication</b>	<b>7,726</b>	<b>7,400</b>	<b>9,200</b>	<b>8,100</b>	<b>(1,100)</b>	<b>700</b>
<b><u>Professional Development</u></b>						
55-6566 Travel and Training	2,156	5,000	5,000	5,000	-	-
ICC and NFPA sponsored certifications/seminars for inspectors, computer, organizational and customer service seminars for office staff						
55-6730 Dues	794	500	500	500	-	-
National Fire Protection Association(NFPA)						
International Code Council(ICC)						
<b>Total Professional Development</b>	<b>2,950</b>	<b>5,500</b>	<b>5,500</b>	<b>5,500</b>	<b>-</b>	<b>-</b>
<b><u>Operating Supplies</u></b>						
56-6720 Books and Publications	2,610	800	800	800	-	-
2009 International Building Code						
2002 National Fire Code						
ASTM Standards						

<b>GENERAL FUND BUILDING AND ZONING</b>	<b>Actual 2013</b>	<b>Budget 2014</b>	<b>Projected 2014</b>	<b>Budget 2015</b>	<b><i>FY 2015 Budget vs FY 2014 Projected Budget</i></b>	
56-6735 Gasoline Fuel for five (5) Village owned vehicles	6,234	5,000	5,000	5,000	-	-
56-6740 Office Supplies	2,793	2,000	2,500	2,500	-	500
56-6806 Miscellaneous	-	700	600	-	(600)	(700)
56-6825 Uniform Allowance	704	600	600	1,000	400	400
<b>Total Operating Supplies</b>	<b>12,341</b>	<b>9,100</b>	<b>9,500</b>	<b>9,300</b>	<b>(200)</b>	<b>200</b>
<b><u>Capital Outlay</u></b>						
57-7899 Vehicle Purchase Replace pick up truck	-	25,000	-	-	-	(25,000)
<b>Total Capital Outlay</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(25,000)</b>
<b>TOTAL BUILDING AND ZONING</b>	<b>616,214</b>	<b>662,329</b>	<b>646,223</b>	<b>664,268</b>	<b>18,045</b>	<b>1,939</b>

**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 2011	Actual FY 2012	Actual FY 2013	Budget FY 2014	Projected FY 2014	Budget FY 2015
Community Development Director	1.0	1.0	1.0	1.0	1.0	1.0
Project Coordinator	1.0	1.0	1.0	1.0	1.0	1.0
Staff Planner	1.0	1.0	1.0	1.0	1.0	1.0
Inspector Superintendent	-	-	1.0	1.0	1.0	1.0
Mapping Tech/Technology	1.0	1.0	1.0	1.0	1.0	1.0
<b>Total</b>	<b>4.0</b>	<b>4.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>

**Fiscal Year 2015 Budget**

Total department budget in total has not increased as the reduction in capital outlay offset all of the increases in other expenditure categories.

- Personnel Services are up 3% (\$8,702) due to increase in salaries.
- Insurance/benefits are up 5% (\$5,838) due to payroll taxes and health insurance increases.
- Professional services are up 19% (\$11,400) due to additional funds for update to the Village’s Comprehensive Plan.
- Contractual services are up 74% (\$9,722) due to an increase in the general insurance category
- Communication is down 13% (\$1,142) due to reductions in estimated printing and phone expenses.
- Professional Development is up 23% (\$950) for increased training and association dues costs.

- Operating supplies has increased 30% (\$2,895) to accommodate gasoline costs that were previously accounted for in the Road and Bridge fund.
- Capital outlay has decreased 100% (\$40,000) due to no scheduled capital projects.

### **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, but will require the assistance of consultants in regards to the update of the Village's Comprehensive Plan.

### **Fiscal Year 2014 Accomplishments**

- Updated the existing/pending commercial & interactive manufacturing development map.
- Identified and updated the GIS mapping system for the Village which now includes street lights, hydrants, water connections, and storm sewer structures.
- Maintained and update the Zoning Map and Street Maps.
- Inspected public improvements to insure they meet the requirements of approved engineering plans.
- Created database of existing residential developments.
- Promoted and held recycling activities within the Village allowing residents to have a disposal place for recyclables.

### **Strategic Planning Objectives**

- Focus on strategies that increase assessed value. SPO 1.1.4
- Reach out and assist developers to encourage completion of existing projects and take advantage of available opportunities. SPO 2.3.1  
*Staff will continue to 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.*
- 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.*

- Provide a mix of housing for current and prospective residents for all stages of life. SPO 2.3.2
- Review & keep the Village of Oswego Comprehensive Plan current. SPO 2.3.3
- Review ordinances and create eco-friendly policy with standards/guidelines for new developments. SPO 4.1.2
- Promote recycling, waste reduction and water conservation. SPO 4.1.5
- Ease traffic flow in major corridors through implementation of the Transportation Plan. SPO 6.1.2

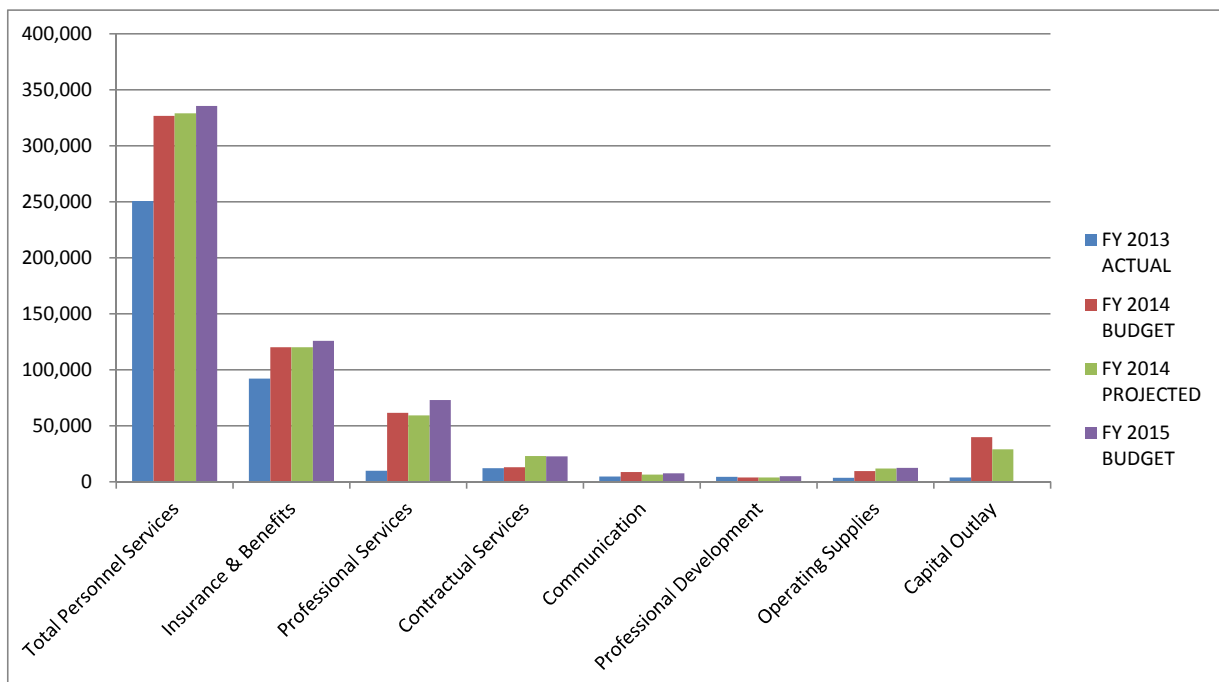
<b>Performance Measures</b>						
<b>Requests Submitted</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
Annexation	5	1	0	0	2	1
Annexation Agreement	0	1	0	0	2	1
Rezoning: Residential	6	1	0	0	0	2
Rezoning: Commercial	3	2	3	1	2	0
Rezoning: Manufacturing	3	0	0	0	0	0
Concept Plan: Residential	3	0	0	0	0	0
Concept Plan: Commercial	4	1	0	0	0	0
Concept Plan: Manufacturing	0	0	0	0	0	0
PUD Agreement: Residential	0	0	1	0	0	1
PUD Agreement: Commercial	0	0	1	0	1	0
PUD Agreement: Manufacturing	0	0	0	0	0	0
Preliminary PUD: Residential	4	0	1	0	0	1
Preliminary PUD: Commercial	1	2	1	1	1	1
Preliminary PUD: Manufacturing	1	0	0	0	0	2
Preliminary Plat: Residential	3	2	1	0	0	0
Preliminary Plat: Commercial	1	2	1	0	1	0
Preliminary Plat: Manufacturing	1	0	0	0	0	0
Final PUD: Residential	3	1	2	0	0	0
Final PUD: Commercial	6	5	0	3	3	1
Final PUD: Manufacturing	5	0	0	0	0	2
Amendment to Final PUD	12	17	17	11	6	14
Final Plat: Residential	3	1	3	0	0	1
Final Plat: Commercial	5	2	0	2	3	2
Final Plat: Manufacturing	5	0	0	0	0	0
Special Use Permit: Residential	2	0	0	0	0	1
Special Use Permit: Commercial	2	0	5	1	1	2
Special Use Permit: Manufacturing	4	1	4	2	7	6
Site Plan: Staff Review Only	0	0	0	0	0	0
Site Plan:	0	1	0	1	0	0
Variances: Residential	0	4	4	2	4	2
Variances: Non-Residential	1	2	1	0	4	2
Zoning Ordinance Text Amendments	0	7	4	4	3	1
County Jurisdictional Review	4	4	3	0	0	0
<b>Total Year-End Requested Actions</b>	<b>87</b>	<b>57</b>	<b>5</b>	<b>2</b>	<b>4</b>	<b>4</b>

<b>Projects Processed</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
Plan Commission	33	27	19	16	19	20
Zoning Board of Appeals	2	5	7	3	6	5
<b>Total Year-End Projects Processed</b>	<b>35</b>	<b>32</b>	<b>26</b>	<b>19</b>	<b>25</b>	<b>25</b>
<b>LENGTH OF REVIEW PROCESS</b>						
Average number of days between	30	26	59	22	23	31
Days between application and Village Board decision	69 days	35 days	72 days	67 days	48 days	46 days



**GENERAL FUND  
COMMUNITY DEVELOPMENT**

EXPENDITURES	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET	FY 2015 Budget vs FY 2014	
					Projected	Budget
<b>Personnel Services</b>						
Salaries Full-Time	249,699	326,667	327,195	335,369	2%	3%
Salaries Part-Time	0	0	0	0	0%	0%
Overtime	1,002	0	1,600	0	-100%	0%
<b>Total Personnel Services</b>	<b>250,702</b>	<b>326,667</b>	<b>328,795</b>	<b>335,369</b>	<b>2%</b>	<b>3%</b>
<b>Insurance &amp; Benefits</b>	92,229	120,141	120,275	125,979	5%	5%
<b>Professional Services</b>	9,854	61,600	59,300	73,000	23%	19%
<b>Contractual Services</b>	12,271	13,075	23,125	22,797	-1%	74%
<b>Communication</b>	4,955	8,742	6,420	7,600	18%	-13%
<b>Professional Development</b>	4,651	4,100	4,100	5,050	23%	23%
<b>Operating Supplies</b>	3,715	9,605	11,905	12,500	5%	30%
<b>Capital Outlay</b>	4,000	40,000	29,240	0	-100%	-100%
<b>TOTAL EXPENDITURES</b>	<b>382,375</b>	<b>583,930</b>	<b>583,160</b>	<b>582,295</b>	<b>0%</b>	<b>0%</b>



<b>GENERAL FUND COMMUNITY DEVELOPMENT</b>		<b>Actual 2013</b>	<b>Budget 2014</b>	<b>Projected 2014</b>	<b>Budget 2015</b>	<i>FY 2015 Budget vs FY 2014 Projected Budget</i>	
<b><u>Personnel Services</u></b>							
50-6210	Salaries, Full-Time	249,699	326,667	327,195	335,369	8,174	8,702
50-6230	Overtime	1,002		1,600	-	(1,600)	-
<b>Total Personnel Services</b>		<b>250,702</b>	<b>326,667</b>	<b>328,795</b>	<b>335,369</b>	<b>6,574</b>	<b>8,702</b>
<b><u>Insurance and Benefits</u></b>							
51-6310	FICA, Village Share	18,779	24,478	24,757	25,111	354	633
51-6315	IMRF, Village Share	28,569	37,488	38,061	39,257	1,196	1,769
51-6330	Health Insurance	42,220	55,016	54,320	58,083	3,763	3,067
51-6333	Life Insurance	92	124	137	173	36	49
51-6335	Dental Insurance	2,568	3,035	3,000	3,355	355	320
<b>Total Insurance and Benefits</b>		<b>92,229</b>	<b>120,141</b>	<b>120,275</b>	<b>125,979</b>	<b>5,704</b>	<b>5,838</b>
<b><u>Professional Services</u></b>							
52-6480	Engineering Services	4,778	4,000	2,100	4,000	1,900	-
52-6530	Miscellaneous Professional Service Comprehensive Plan update	-	50,000	50,000	60,000	10,000	10,000
52-6760	Plan Commission Meeting stipends	1,425	2,000	2,000	3,400	1,400	1,400
52-6792	Environmentally Conscious Oswegoans(ECO) Promotes ecologically friendly practices	2,680	3,000	3,000	3,000	-	-
52-6830	Zoning Board of Appeals Meeting stipends	650	1,000	600	1,000	400	-

<b>GENERAL FUND</b>		<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>FY 2015 Budget</b>	
<b>COMMUNITY DEVELOPMENT</b>		<b>2013</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>	<b>vs FY 2014</b>	
						<b>Projected</b>	<b>Budget</b>
52-6835	Historic Preservation Committee Preservation of historic features of the Village	320	1,600	1,600	1,600	-	-
<b>Total Professional Services</b>		<b>9,854</b>	<b>61,600</b>	<b>59,300</b>	<b>73,000</b>	<b>13,700</b>	<b>11,400</b>
<b><u>Contractual Services</u></b>							
53-6500	General Insurance	11,345	12,250	22,200	21,847	(353)	9,597
53-7315	Maintenance, Equipment Service work for the plotter	623	500	600	600	-	100
53-7830	Mapping Expense Sidwell Aerial Maps	303	325	325	350	25	25
<b>Total Contractual Services</b>		<b>12,271</b>	<b>13,075</b>	<b>23,125</b>	<b>22,797</b>	<b>(328)</b>	<b>9,722</b>
<b><u>Communication</u></b>							
54-6550	Printing Expense						
	Multi-Function Copier Lease	1,692	1,700	1,700	1,700	-	-
	Comprehensive Plan		1,000	200	1,000	800	-
	Miscellaneous	60	500	50	150	100	(350)
	<b>Total Printing Expense</b>	<b>1,752</b>	<b>3,200</b>	<b>1,950</b>	<b>2,850</b>	<b>900</b>	<b>(350)</b>
54-6715	Advertising, Bids and Records Posting of legal notices, requests for proposals, etc.	122	500	400	250	(150)	(250)
54-6765	Postage	430	1,000	470	1,000	530	-
54-6785	Telephone Expense Telephone service and cell phone service	2,651	4,042	3,600	3,500	(100)	(542)
<b>Total Communication</b>		<b>4,955</b>	<b>8,742</b>	<b>6,420</b>	<b>7,600</b>	<b>1,180</b>	<b>(1,142)</b>

<b>GENERAL FUND COMMUNITY DEVELOPMENT</b>			<b>Actual 2013</b>	<b>Budget 2014</b>	<b>Projected 2014</b>	<b>Budget 2015</b>	<b>FY 2015 Budget vs FY 2014 Projected Budget</b>	
<b><u>Professional Development</u></b>								
55-6566	Travel and Training ICSC Conference		3,740	3,000	3,000	3,750	750	750
	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							
55-6730	Dues American Planning Association(APA) American Institute of Certified Planners(AICP) Ill. Geographic Information System Association (ILGIS)		911	1,100	1,100	1,300	200	200
<b>Total Professional Development</b>			<b>4,651</b>	<b>4,100</b>	<b>4,100</b>	<b>5,050</b>	<b>950</b>	<b>950</b>
<b><u>Operating Supplies</u></b>								
56-6735	Gasoline		-	-	4,800	5,000	200	5,000
56-6740	Office Supplies Various file folders, stationary, paper, pens Supplies for inspections of public improvements			2,500 5,000	2,500 2,500	2,500 5,000	- 2,500	- -
	<b>Total Office Supplies</b>		<b>1,828</b>	<b>7,500</b>	<b>5,000</b>	<b>7,500</b>	<b>2,500</b>	<b>-</b>
56-6806	Miscellaneous Desk chairs and ergonomic items		1,887	2,105	2,105	-	(2,105)	(2,105)
<b>Total Operating Supplies</b>			<b>3,715</b>	<b>9,605</b>	<b>11,905</b>	<b>12,500</b>	<b>595</b>	<b>2,895</b>
<b><u>Capital Outlays</u></b>								
57-7821	Mapping System		4,000	-	-	-	-	-

<b>GENERAL FUND</b>		<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<i>FY 2015 Budget</i>	
<b>COMMUNITY DEVELOPMENT</b>		<b>2013</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>	<i>vs FY 2014</i>	
						<i>Projected</i>	<i>Budget</i>
57-7899	Vehicle Purchase Replace pick up truck	-	40,000	29,240	-	(29,240)	(40,000)
<b>Total Capital Outlays</b>		<b>4,000</b>	<b>40,000</b>	<b>29,240</b>	<b>-</b>	<b>(29,240)</b>	<b>(40,000)</b>
<b>TOTAL COMMUNITY DEVELOPMENT</b>		<b>382,375</b>	<b>583,930</b>	<b>583,160</b>	<b>582,295</b>	<b>(865)</b>	<b>(1,635)</b>

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**Road and Bridge**

The Road and Bridge department is responsible for the maintenance, repair and replacement of the Village’s roadway system (154 center lane miles). Activities related to streets include the following: street patching; concrete sidewalk repair; curb and gutter replacement; pavement marking; street sign replacement and maintenance; streetlights (2,156) and traffic signal maintenance and repairs; street sweeping; and snow and ice control operations. The Village annually inspects and maintains bridges. The department manages landscapes, tree trimming and replacement, brush chipping, storm sewer maintenance, the annual leaf removal program, mowing of all Village owned properties, including Right of Ways, and mosquito spraying.

The Public Works employees perform all the services within the Road and Bridge department. The Village has 4 certified arborists who manage all the tree removal and tree maintenance. The Public Works department staffing levels remained at 21.0 FTE’s even though some restructuring was completed during FY 2014. The creation of the Utility Services Director position in FY 2014 was offset by the elimination of a Technician I position. This position is assigned to the Water and Sewer Fund. The FTE’s are allocated to the Road and Bridge Fund and the Water and Sewer Fund based upon work assignments beginning in FY 14/15.

	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Actual FY 2013</b>	<b>Budget FY 2014</b>	<b>Projected FY 2014</b>	<b>Budget FY 2015</b>
<b><u>Public Works Department</u></b>						
Public Works Director	1.0	1.0	1.0	1.0	1.0	1.0
Utility Services Director	-	-	-	-	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	-	-	-	-
Operations Superintendent	3.0	3.0	2.0	2.0	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	7.5	6.5	6.5
Technicians II	5.0	5.0	5.0	5.0	5.0	5.0
<b>Total</b>	<b>23.5</b>	<b>23.5</b>	<b>21.5</b>	<b>21.0</b>	<b>21.0</b>	<b>21.0</b>

**Fiscal Year 2015 Budget**

Total department budget has increased 45%

- Personnel services increase 27% (\$90,369) due to normal wage increases and the hiring of the new Public Works Director in FY 2014 at a greater salary amount.
- Insurance/benefits increase 17% (\$24,036) because of employer payroll tax and insurance coverage increases.
- Professional services have decreased 47% (\$9,448) due to the reduction of \$10,000 in outside engineering services line item and the inclusion of drug screen costs of \$252.
- Contractual services increased 24% (\$140,908) due to line item increases offset by decreases to many line items. The largest change is an \$85,000 increase for the purchase of rock salt and chemicals for de-icing solution for snow and ice control operations. Maintenance-street lights increases of

\$20,000 for the repair of wiring in the Downtown. Other items, not listed, have minor adjustments to expenses.

- Communication has decreased 69% (\$17,000) due to the completion of a onetime project to replace mobile radios.
- Professional development increases 64% (\$2,900) for training programs for staff.
- Operating supplies is up 25% (\$40,880) because of an increase of \$62,000 for tree purchases. Sidewalk maintenance has decreased \$20,000 to reflect historical expenditures.
- Capital outlay has increased 458% (\$343,400) as vehicle purchases increased \$143,400 and Waubensee Creek path repairs of \$200,000 are budgeted to repair damage caused by the 2013 floods.

### **Challenges/Issues**

The Village developed a 20-year Capital Improvement Plan to identify future needs relative to capital improvements. This plan demonstrates that funding will remain an issue. The department will need to investigate new technologies, improve upon existing ones, and evaluate services to meet these challenges.

The Public Works Department has primarily functioned in a reactive mode relative to growth of infrastructure and increased demands on the organization. The Department has not prioritized planning but must do so in the future in order to make calculated decisions regarding how the Department will adjust to changing demands. Over the next few years, the Department will need to collect and analyze data to detect and project trends. Similar to the 20-year Capital Improvement Plan, the Public Works Department will need to develop a 20-year operational maintenance plan which identifies resources necessary to provide service levels acceptable to the community.

Increased routine maintenance as infrastructure expands and ages challenges staff to keep up. Extreme environmental conditions, such as excessive snow and cold temperatures experienced during the winter of 2013-2014, magnify that challenge. The Department is still working to restore infrastructure damaged by the April 2013 flood. The fight against the Emerald Ash Borer continues in its third season of tree removal and replacement.

### **Fiscal Year 2014 Major Accomplishments**

- The Village installed native plants and rain gardens to enhance the beauty of the Village Hall and promote sustainable landscaping. The Village received a grant of \$4,600 from the Environmentally Conscious Oswego (ECO) Commission for this installation.
- The Illinois Department of Transportation continues to improve the highway infrastructure leading to the Village. IDOT commenced a two-year project in 2013 to widen US 30 along the Village's northern border. IDOT will begin widening of IL 71 at the southern end of the Village in 2014. In anticipation of this project, Oswego moved and improved the water main alongside the road in 2013 to accommodate IDOT's project.



- Heavy and sustained rains caused widespread damage in April 2013. The President issued a federal disaster declaration for Kendall County. The Village obtained federal reimbursement of \$140,000 for response and damage repair expenses because of this declaration.
- The Village joined the Illinois Public Works Mutual Aid Network (IPWMAN) this year. In the event of a significant disaster, the Village can call upon other communities to assist with addressing clean up and infrastructure repairs.
- The Village received the prestigious Arbor Day Foundation's "Tree City USA" award for the 19<sup>th</sup> year in recognition of its commitment to the environment by recognizing that trees are valued part of our infrastructure. The Village also received the "Tree City USA Growth Award" for the 10<sup>th</sup> year. The Arbor Day Foundation confers this award upon communities that undertake activities that promote education; partnerships; planning and management; and tree planting and maintenance.

### **Strategic Plan Goals and Objectives**

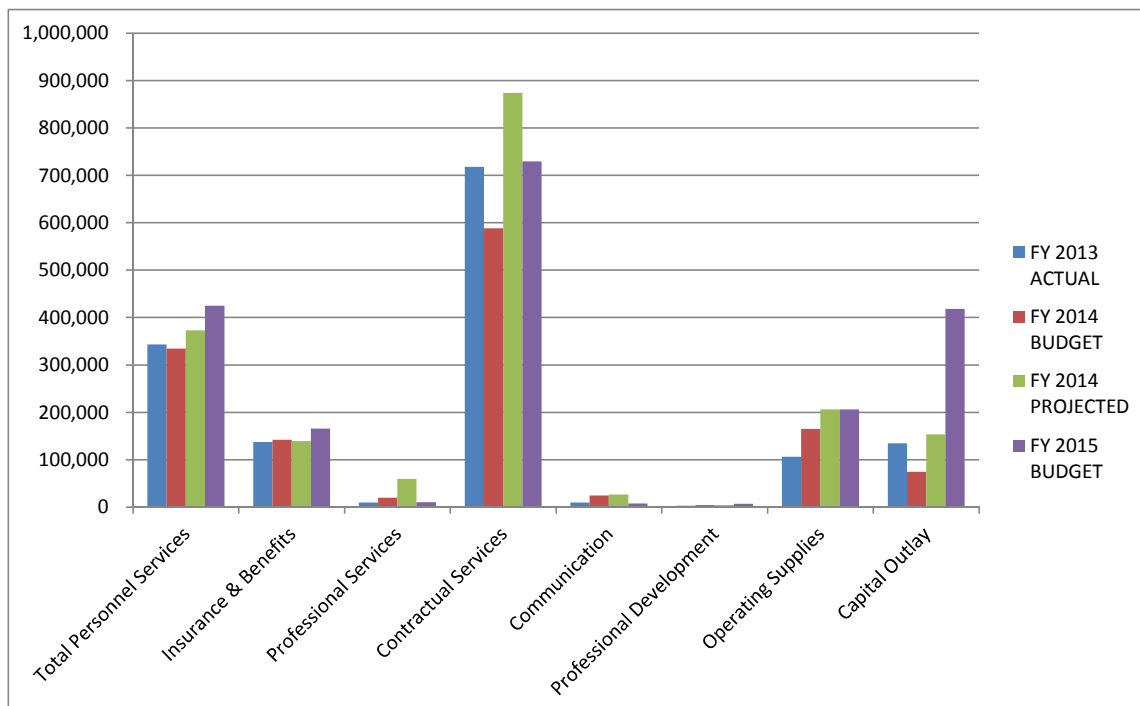
1. Public Works will work to develop and implement a set of core values. SPO 1.1.5 and SPO 1.3.1
2. Public Works will work to establish and implement a long range plan for the Village that is fluid and re-visited every two years. SPO 1.1.5 and SPO 1.3.1
3. Meet with surrounding communities and utilize services that can be shared between communities. SPO 1.3.3; SPO 3.1.1
4. Coordinate future road projects with Kendall County including Collins Road. SPO 5.3.3; SPO 6.1.2
5. Complete annual street resurfacing program. SPO6.1.1
6. Continue to monitor and address EAB tree issues. *Confirmed EAB trees continue to be removed and replacement trees planted.* SPO 1.3.1, 1.3.2 and SPO 4
7. Replace downtown paver crosswalks. *Priority locations were addressed in 2012 and 2013. Remaining areas will be completed in 2014.* SPO 1.3.1 and 1.3.2
8. Continue to upgrade street lights to LED.
9. Improve the Snow and Ice Control program by incorporating liquid anti-icing techniques into the program. Develop a manual documenting objectives, policies, and procedures. Implement SPO 1.3.1, 1.3.2, 4.1.4, and 4.2.2
10. Work with Community Relations Coordinator to update Village website for Public Works services. SPO 1.3.1
11. Review software needs for more streamlined handling of permit process from beginning to end. Potentially consider software which would interface partner department such as Public Works and Community Development. SPO 2.1.5
12. Complete repairs to infrastructure damaged during the April 2013 flood. SPO 1.3.1 and 1.3.2
13. Coordinate roadway connections from Kendall Point subdivision to US 30. SPO 6.1.1
14. Monitor IDOT's US 30 and IL 71 reconstruction projects. Advocate Village and resident interests to IDOT. Provide public information updates. SPO 1.3.3 and 6.1.1

**Performance Measures**

<b>Performance Indicator</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Actual FY 2013</b>	<b>Projected FY 2014</b>	<b>Budgeted FY 2015</b>
<b><u>Work Orders</u></b>	1,849	1,887	1,994	2,100	2,300
<b><u>Street Lights/Traffic Signals</u></b>					
Street Light Lamps	330	463	396	348	350
Light Heads	23	39	36 LED	58 LED	50
Photo Cells	38	45	38	34	40
<b><u>Parkway Tree Maintenance</u></b>					
Tree replacement					
EAB	0	226	735	507	500
Other	2	76	119	89	50
Tree removals					
EAB	30	226	834	590	550
Storm damage/other	77	86	112	91	80
Trees pruned	767	580	1,284	100	500
Stumps removed	97	283	366	395	400
Wood Chips Produced (yds.)	2,660	1,940	3,000	4,280	3,000
<b><u>J.U.L.I.E. Locate Tickets</u></b>	4,110	4,155	5,358	7,259	7,600
<b><u>Snow &amp; Ice Control</u></b>					
Total snow (inches)			23	64	-
Times Plowed or Salted			23	54	25
Total salt used (tons)			1,625	2,200	2,000
Total Hours			1,196	3,068	1,500
<b><u>Landscaping</u></b>					
Leaf Collection (loads)	241	219	216	327	325
			1,871	1,935	1,900
Garage (tons)	8,525		8,789	8,952	8,500
Garbage (pounds/person)	562		579	590	560
Recycling (tons)	3,335	3,564	3,589	3,433	3,500
Recycling (pounds/person)	220	235	236	226	231

**GENERAL FUND  
ROAD AND BRIDGE**

EXPENDITURES	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET	FY 2015 Budget vs FY 2014	
					Projected	Budget
<b>Personnel Services</b>						
Salaries Full-Time	322,076	306,379	322,470	396,237	23%	29%
Salaries Part-Time	5,352	7,533	15,807	7,532	-52%	0%
Salaries Part-Time	15,938	20,500	35,000	21,012	-40%	2%
<b>Total Personnel Services</b>	<b>343,366</b>	<b>334,412</b>	<b>373,277</b>	<b>424,781</b>	<b>14%</b>	<b>27%</b>
<b>Insurance &amp; Benefits</b>	137,592	142,023	139,257	166,059	19%	17%
<b>Professional Services</b>	9,562	20,000	60,000	10,552	-82%	-47%
<b>Contractual Services</b>	717,791	588,192	873,660	729,100	-17%	24%
<b>Communication</b>	9,653	24,600	26,900	7,600	-72%	-69%
<b>Professional Development</b>	2,943	4,500	4,500	7,400	64%	64%
<b>Operating Supplies</b>	106,308	165,420	206,100	206,300	0%	25%
<b>Capital Outlay</b>	134,943	75,000	153,800	418,400	172%	458%
<b>TOTAL EXPENDITURES</b>	<b>1,462,157</b>	<b>1,354,147</b>	<b>1,837,494</b>	<b>1,970,192</b>	<b>7%</b>	<b>45%</b>



<b>GENERAL FUND ROAD AND BRIDGE</b>		<b>Actual 2013</b>	<b>Budget 2014</b>	<b>Projected 2014</b>	<b>Budget 2015</b>	<b><i>FY 2015 Budget vs FY 2014 Projected Budget</i></b>	
<b><u>Personnel Services</u></b>							
50-6210	Salaries, Full-Time	322,076	306,379	322,470	396,237	73,767	89,858
50-6222	Salaries, Part-Time	5,352	7,533	15,807	7,532	(8,275)	(1)
50-6230	Overtime	15,938	20,500	35,000	21,012	(13,988)	512
<b>Total Personnel Services</b>		<b>343,366</b>	<b>334,412</b>	<b>373,277</b>	<b>424,781</b>	<b>51,504</b>	<b>90,369</b>
<b><u>Insurance and Benefits</u></b>							
51-6310	FICA, Village Share	25,824	25,158	25,500	31,885	6,385	6,727
51-6315	IMRF, Village Share	38,416	37,513	37,600	48,842	11,242	11,329
51-6330	Health Insurance	68,638	75,100	72,000	80,721	8,721	5,621
51-6333	Life Insurance	150	149	157	173	16	24
51-6335	Dental Insurance	4,565	4,103	4,000	4,438	438	335
<b>Total Insurance and Benefits</b>		<b>137,592</b>	<b>142,023</b>	<b>139,257</b>	<b>166,059</b>	<b>26,802</b>	<b>24,036</b>
<b><u>Professional Services</u></b>							
52-6480	Engineering Service Consulting Engineer for Village construction projects	9,562	20,000	60,000	10,000	(50,000)	(10,000)
52-6530	Miscellaneous Professional Service Drug Screens & OSHA Testing	-	0	-	552	552	552
<b>Total Professional Services</b>		<b>9,562</b>	<b>20,000</b>	<b>60,000</b>	<b>10,552</b>	<b>(49,448)</b>	<b>(9,448)</b>
<b><u>Contractual Services</u></b>							
53-6420	Cleaning Service	3,540	3,600	400	2,000	1,600	(1,600)
53-6500	General Insurance	20,756	21,592	29,900	27,000	(2,900)	5,408

<b>GENERAL FUND ROAD AND BRIDGE</b>		<b>Actual 2013</b>	<b>Budget 2014</b>	<b>Projected 2014</b>	<b>Budget 2015</b>	<b>FY 2015 Budget vs FY 2014 Projected Budget</b>	
53-6540	Mosquito Control Expense Continued spraying of the Village with additional spraying due to West Nile virus concerns	12,706	15,000	15,000	15,000	-	-
53-6555	Rental Expense Rental of equipment for roadway work and street lighting	17,243	15,000	20,000	20,000	-	5,000
53-6570	Snow Removal Expense						
	Salt purchase for snow removal		55,000	103,360	140,000	36,640	85,000
	Deicing Chemicals				30,000	30,000	30,000
	Contracted snow removal		38,000	98,600	38,000	(60,600)	-
	<b>Total Snow Removal Expense</b>	<b>123,275</b>	<b>93,000</b>	<b>201,960</b>	<b>208,000</b>	<b>6,040</b>	<b>115,000</b>
53-6575	Tree Removal Expense EAB tree removal and stump grinding	19,466	80,000	80,000	80,000	-	-
53-6585	Uniform Service Uniform rental service for Public Works staff	3,781	4,000	3,800	4,600	800	600
53-7310	Maintenance, Building Maintenance, upkeep, and security system fees for the Public Works facility	4,863	9,500	51,000	5,000	(46,000)	(4,500)
53-7315	Maintenance, Equipment Maintenance of various equipment such as plows, spreaders, mowers, and vehicles	51,761	48,000	57,000	48,000	(9,000)	-
53-7350	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	166,174	50,000	50,000	50,000	-	-

<b>GENERAL FUND ROAD AND BRIDGE</b>		<b>Actual 2013</b>	<b>Budget 2014</b>	<b>Projected 2014</b>	<b>Budget 2015</b>	<b><i>FY 2015 Budget vs FY 2014 Projected Budget</i></b>	
53-7355	Maintenance, Bridges Upkeep and maintenance of Village bridges	9,288	5,000	116,900	7,000	(109,900)	2,000
53-7360	Maintenance, Street Lights Rewiring of street lights, bulbs, fuses, etc. and repairing fallen poles by Village or outside contractors.	92,435	80,000	80,000	100,000	20,000	20,000
53-7365	Maintenance, Safety Equipment Safety equipment purchase, i.e. hard hats, safety glasses or materials for water main breaks	3,766	2,500	2,800	2,500	(300)	-
53-7370	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	16,795	15,000	19,000	15,000	(4,000)	-
53-7375	Maintenance, Garage Upkeep of the Public Works Facility garage	66	1,000	900	1,000	100	-
53-7426	Maintenance, Traffic Signals Maintenance of and rental agreements for traffic lights, bulbs, etc.	30,299	20,000	25,000	20,000	(5,000)	-

<b>GENERAL FUND</b>		<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>FY 2015 Budget vs FY 2014</b>	
<b>ROAD AND BRIDGE</b>		<b>2013</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>	<i>Projected</i>	<i>Budget</i>
53-7844	Leaf Removal Expense Maintenance on Leaf Vacuum Machines Leaf removal dump charges	14,723	15,000	20,000	20,000	-	5,000
53-7870	Street Lighting Expense Electricity costs for all Village street lights	126,853	110,000	100,000	104,000	4,000	(6,000)
<b>Total Contractual Services</b>		<b>717,791</b>	<b>588,192</b>	<b>873,660</b>	<b>729,100</b>	<b>(144,560)</b>	<b>140,908</b>
<b><u>Communication</u></b>							
54-6550	Printing Expense Notification printing of any Village project	650	1,000	600	1,000	400	-
54-6715	Advertising, Bids and Records Advertising and bid awards for roadway or infrastructure projects	259	1,000	400	1,000	600	-
54-6765	Postage	117	2,000	100	1,000	900	(1,000)
54-6785	Telephone Expense Cell Phone and telephone usage for the department	3,209	2,800	2,800	2,800	-	-
54-7850	Radios, Communication Equipment Replacement of two-way radios/ cell phones Two-way radio annual tower/repeater rental Mobile radio replacement	198 5,220	800 17,000	400 22,600	800 1,000	400 (21,600)	- (16,000)
Total Radios, Communication Equipment		5,418	17,800	23,000	1,800	(21,200)	(16,000)
<b>Total Communication</b>		<b>9,653</b>	<b>24,600</b>	<b>26,900</b>	<b>7,600</b>	<b>(19,300)</b>	<b>(17,000)</b>

<b>GENERAL FUND</b>		<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>FY 2015 Budget vs FY 2014</b>	
<b>ROAD AND BRIDGE</b>		<b>2013</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>	<i>Projected</i>	<i>Budget</i>
<b><u>Professional Development</u></b>							
55-6566	Travel & Training	1,173	3,000	3,000	4,600	1,600	1,600
55-6730	Dues	1,770	1,500	1,500	2,800	1,300	1,300
	American Public Works Association						
	American Society of Civil Engineers						
	Association of State Foodplain Managers						
	Illinois Arborist Association						
	Illinois Municipal Signage Association						
	Illinois Department of Agriculture (Pest Control)						
	<b>Total Professional Development</b>	<b>2,943</b>	<b>4,500</b>	<b>4,500</b>	<b>7,400</b>	<b>2,900</b>	<b>2,900</b>
<b><u>Operating Supplies</u></b>							
56-6735	Gasoline	38,977	40,000	44,000	41,000	(3,000)	1,000
	Fuel purchase for Public Works vehicles						
56-6740	Office Supplies	702	750	600	700	100	(50)
56-6806	Miscellaneous	743	1,670	1,700	1,000	(700)	(670)
56-7425	Maintenance, Supplies	3,156	4,500	3,000	3,100	100	(1,400)
	Various small parts required for vehicles or equipment; road paint						
56-7445	Tool Expense	3,434	3,500	3,000	3,500	500	-
	Tools for Public Works vehicles; various department tools						



<b>GENERAL FUND ROAD AND BRIDGE</b>		<b>Actual 2013</b>	<b>Budget 2014</b>	<b>Projected 2014</b>	<b>Budget 2015</b>	<b>FY 2015 Budget vs FY 2014 Projected Budget</b>	
56-7465	Tree Purchase EAB tree replacement 50/50 tree replacement program	39,261	60,000	121,800	122,000	200	62,000
56-7840	Sidewalks	16,750	40,000	19,000	20,000	1,000	(20,000)
56-7883	Landscape Materials	3,286	15,000	13,000	15,000	2,000	-
<b>Total Operating Supplies</b>		<b>106,308</b>	<b>165,420</b>	<b>206,100</b>	<b>206,300</b>	<b>200</b>	<b>40,880</b>
<b><u>Capital Outlay</u></b>							
57-7899	Vehicle Purchase Replace 3 Vehicles	134,943	75,000	70,400	218,400	148,000	143,400
57-9000	Other Capital Expense Waubonsie Creek Path Repairs				200,000	200,000	200,000
	Total Other Capital Expense	0	0	83,400	200,000	116,600	200,000
<b>Total Capital Outlay</b>		<b>134,943</b>	<b>75,000</b>	<b>153,800</b>	<b>418,400</b>	<b>264,600</b>	<b>343,400</b>
<b>TOTAL ROAD AND BRIDGE</b>		<b>1,462,157</b>	<b>1,354,147</b>	<b>1,837,494</b>	<b>1,970,192</b>	<b>132,698</b>	<b>616,045</b>

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**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. The Department also works with the Oswego Chamber of Commerce and serves on a number of committees as Village Representation for the Chamber’s events and responsibilities.

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>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Actual FY 2013</b>	<b>Budget FY 2014</b>	<b>Projected FY 2014</b>	<b>Budget FY 2015</b>
Community Relations Coordinator	1.0	1.0	1.0	1.0	1.0	1.0
Grant Writer/Administrative	-	-	1.0	1.0	1.0	1.0
Assistant-Visitors' Bureau						
<b>Total</b>	<b>1.0</b>	<b>1.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>

**Fiscal Year 2015 Budget**

- Total department budget increased 1%
  - Personnel services increased 3% (\$3,440) for normal wage adjustments
  - Insurance/benefits increased 6% (\$2,235) because of the additional full time health insurance coverage and dental coverage
  - Professional services has decreased 2% (\$1,000) due to a reduction in expenses for the Art of Oswego Art Fair
  - Contractual services has decreased 3% (\$868) from a reduction in insurance charges to this department

**Challenges/Issues**

Maintaining the balance of local events and promoting/planning events that attract tourists and visitors to Oswego will continue to be a struggle due to staffing levels and monetary contributions. 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 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.

**Fiscal Year 2014 Accomplishments**

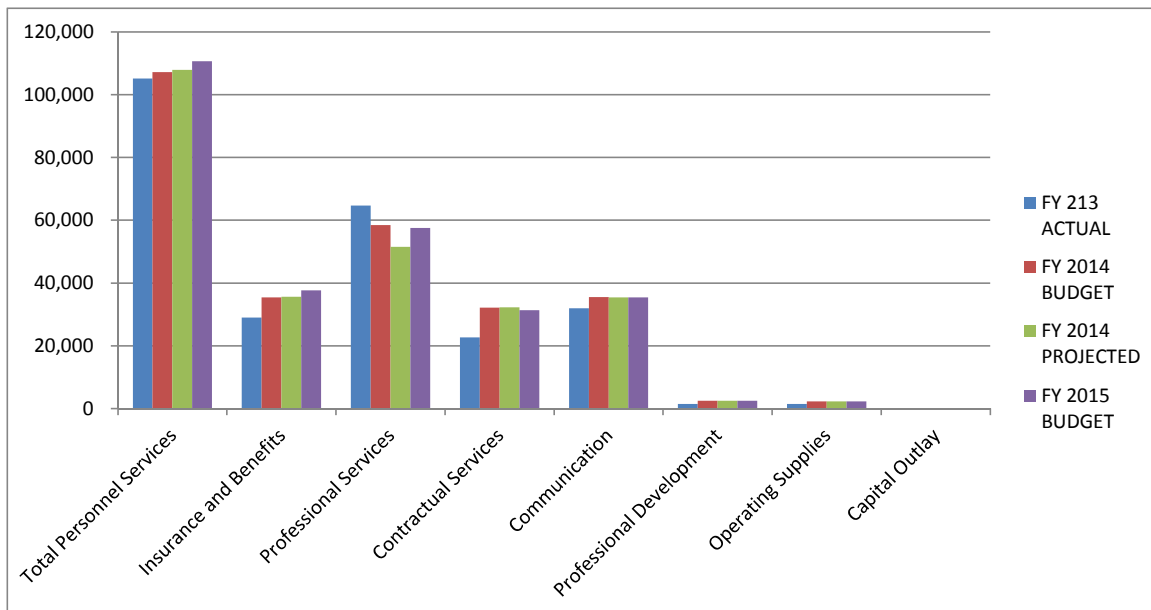
- Implemented Video Streaming of Village Board Meetings, to date 32,917 total page views. (Started Feb. 19, 2013)
- Published a Green Guide for Oswego which was distributed at various events throughout the year and at Village Hall.
- AMOY (Aurora, Montgomery, Oswego, Yorkville) Kayaking Trip that garnered coverage from local media and CBS Chicago.
- The Oswego Tourism Bureau ad in the Spring Summer Getaway Guide reached over 2,722,500 readers and generated over 4,000 direct mail leads over 16 weeks.
- Tree Lighting Ceremony at the Oswego Village Hall, new event to kick off the holiday season showcasing Village Hall.
- Six grants were awarded in 2013 for a total of \$46,574.25 + Technical Assistance from CMAP. The CMAP grant was the only one awarded in Kendall County which is for a shared services study for Oswego, Montgomery and Yorkville.
- Held major events in Oswego; Wine on the Fox, Celebration of Quilts, Art Fair, Oswego Literary Festival and Christmas Walk.

**Strategic Planning Goals and Objectives**

1. 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.*
2. 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.*
3. 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.*
4. 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.*

**GENERAL FUND  
COMMUNITY RELATIONS**

EXPENDITURES	FY 213 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET	FY 2015 Budget vs FY 2014	
					Projected	Budget
<b>Personnel Services</b>						
Salaries Full-Time	102,420	107,138	107,887	110,578	2%	3%
Stipends	2,750	0	0	0	0%	0%
<b>Total Personnel Services</b>	<b>105,170</b>	<b>107,138</b>	<b>107,887</b>	<b>110,578</b>	2%	3%
<b>Insurance and Benefits</b>	28,986	35,425	35,580	37,660	6%	6%
<b>Professional Services</b>	64,700	58,500	51,500	57,500	12%	-2%
<b>Contractual Services</b>	22,688	32,168	32,268	31,300	-3%	-3%
<b>Communication</b>	31,980	35,500	35,460	35,460	0%	0%
<b>Professional Development</b>	1,499	2,500	2,500	2,500	0%	0%
<b>Operating Supplies</b>	1,461	2,280	2,280	2,280	0%	0%
<b>Capital Outlay</b>	0	0	0	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>256,484</b>	<b>273,511</b>	<b>267,475</b>	<b>277,278</b>	4%	1%



GENERAL FUND COMMUNITY RELATIONS	Actual 2013	Budget 2014	Projected 2014	Budget 2015	<i>FY 2015 Budget vs FY 2014 Projected Budget</i>	
<b><u>Personnel Services</u></b>						
50-6210 Salaries, Full-Time	102,420	107,138	107,887	110,578	2,691	3,440
50-6250 Stipends	2,750	-	-	-	-	-
<b>Total Personnel Services</b>	<b>105,170</b>	<b>107,138</b>	<b>107,887</b>	<b>110,578</b>	<b>2,691</b>	<b>3,440</b>
<b><u>Insurance and Benefits</u></b>						
51-6310 FICA, Village Share	7,978	7,942	8,192	8,401	209	459
51-6315 IMRF, Village Share	11,956	11,997	12,501	12,944	443	947
51-6330 Health Insurance	8,449	14,555	14,000	15,283	1,283	728
51-6333 Life Insurance	47	50	57	58	1	8
51-6335 Dental Insurance	555	881	830	974	144	93
<b>Total Insurance and Benefits</b>	<b>28,986</b>	<b>35,425</b>	<b>35,580</b>	<b>37,660</b>	<b>2,080</b>	<b>2,235</b>
<b><u>Professional Services</u></b>						
52-6537 Web Site	18,450	5,000	5,000	5,000	-	-
52-6790 Community Relations Professional Services						
Miscellaneous	5,061				-	-
Fireworks	8,500	8,500	8,500	8,500	-	-
House Walk	1,000	1,000	1,000	1,000	-	-
Prairie Fest	-	500	500	500	-	-
Art Fair	6,000	6,000	5,000	5,000	-	(1,000)
Christmas Walk	12,592	18,500	12,500	18,500	6,000	-
Visitor's Bureau	7,597	13,500	13,500	13,500	-	-
Community Map	-	2,000	2,000	2,000	-	-
Concerts in the Park	2,000	-	-	-	-	-
Cultural Arts Commission	2,000	2,000	2,000	2,000	-	-
Movies in the Park	1,500	1,500	1,500	1,500	-	-
Total Community Relations	46,250	53,500	46,500	52,500	6,000	(1,000)
<b>Total Professional Services</b>	<b>64,700</b>	<b>58,500</b>	<b>51,500</b>	<b>57,500</b>	<b>6,000</b>	<b>(1,000)</b>

<b>GENERAL FUND COMMUNITY RELATIONS</b>		<b>Actual 2013</b>	<b>Budget 2014</b>	<b>Projected 2014</b>	<b>Budget 2015</b>	<b><i>FY 2015 Budget vs FY 2014 Projected Budget</i></b>	
<b><u>Contractual Services</u></b>							
53-6500	General Insurance	3,138	9,768	9,768	8,800	(968)	(968)
53-6807	Newsletter Delivery 4 Newsletters	19,104	22,000	22,000	22,000	-	-
53-7315	Maintenance, Equipment	446	400	500	500	-	100
<b>Total Contractual Services</b>		<b>22,688</b>	<b>32,168</b>	<b>32,268</b>	<b>31,300</b>	<b>(968)</b>	<b>(868)</b>
<b><u>Communication</u></b>							
54-6550	Printing Expense						
	Multi-Function Copier Lease	60	600	60	60	-	(540)
	Visitors Guide, Community Maps, misc.	8,804	9,400	9,400	9,400	-	-
	<b>Total Printing Expense</b>	<b>8,864</b>	<b>10,000</b>	<b>9,460</b>	<b>9,460</b>	<b>-</b>	<b>(540)</b>
54-6715	Advertising	17,483	20,000	20,000	20,000	-	-
54-6765	Postage	4,269	3,500	4,500	4,500	-	1,000
54-6785	Telephone Expense	1,364	2,000	1,500	1,500	-	(500)
<b>Total Communication</b>		<b>31,980</b>	<b>35,500</b>	<b>35,460</b>	<b>35,460</b>	<b>-</b>	<b>(40)</b>
<b><u>Professional Development</u></b>							
55-6566	Travel and Training	1,499	1,500	1,500	1,500	-	-
55-6730	Dues	-	1,000	1,000	1,000	-	-
	Illinois Hotel/Lodging Association						
<b>Total Professional Development</b>		<b>1,499</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>-</b>	<b>-</b>
<b><u>Operating Supplies</u></b>							
56-6740	Office Supplies	1,461	1,500	1,500	1,500	-	-

GENERAL FUND COMMUNITY RELATIONS	Actual	Budget	Projected	Budget	<i>FY 2015 Budget vs FY 2014</i>	
	2013	2014	2014	2015	<i>Projected</i>	<i>Budget</i>
56-6806 Miscellaneous	-	280	280	280	-	-
56-7885 Furniture	-	500	500	500	-	-
<b>Total Operating Supplies</b>	<b>1,461</b>	<b>2,280</b>	<b>2,280</b>	<b>2,280</b>	-	-
<b>TOTAL COMMUNITY RELATIONS</b>	<b>256,484</b>	<b>273,511</b>	<b>267,475</b>	<b>277,278</b>	<b>9,803</b>	<b>3,767</b>



**Economic Development**

The Economic Development Department works to retain and expand existing businesses, and attract targeted retail and commercial business to locate within the Village. This department, which was reorganized in FY 2014, provides guidance to property owners, developers, citizens, and other units of government on economic development related issues.

The Economic Development (ED) staff prepares various reports and does special projects for the Village Board. It also is responsible for the implementation of the economic development objectives included in the 2012-2017 Strategic Plan.

The ED staff provides liaison assistance to the Market Study Advisory Committee, Downtown Business Group, Chamber of Commerce, Kendall County Economic Development Committee and others. The department assists other departments on development related projects and performs special projects as needed. The ED staff collaborated with the Oswego Chamber of Commerce on several fronts including Oswego market study, business visits and small business seminars.

Just a few of the services available to local businesses by the Oswego Economic Development Department include:

- Site selection assistance for new businesses locations and marketing available sites and buildings.
- Primary source for available sites & buildings, market area demographics, and consumer surveys.
- Support to existing businesses through ongoing business visits and training seminars.

<b><u>Economic Development</u></b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Actual FY 2013</b>	<b>Budget FY 2014</b>	<b>Projected FY 2014</b>	<b>Budget FY 2015</b>
Economic Development Director	-	-	-	1.0	1.0	1.0
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>

**Fiscal Year 2015 Budget**

Total department budget is down 3% due to a large reduction in Insurance and Benefits expenditures.

- Personnel services is up 4% (3,441) for normal wage adjustments
- Insurance and benefits is down 52% (\$21,982) due to a reduction in health insurance
- Professional services increased 31% (\$11,000) to accommodate target marketing services
- Contractual services have increased 45% (\$1,397) due to higher liability insurance costs
- Communication has decreased 10% (800) due to lower advertising costs
- Professional development has increased 6% (\$500) due to increased travel/training costs
- Operating supplies have remained at the same budget amount

### **Challenges/Issues**

Attracting and retaining businesses to the Village is the major challenge of economic development. The Village does not have any incentive programs to offer to prospective developers and retail businesses. Issues facing the department include;

- The need to identify what business types the Village should be targeting to create economic diversity and sustainability
- The vision and future uses for the *Orchard Road* corridor needs to be determined
- There is long-term need to determine the total retail land needed within the Village in the next 10 to 20 years
- There is a long-term need to determine the community's industrial development potential and land needed.

### **Fiscal Year 2014 Accomplishments**

- Completion of the **Oswego Market Analysis** facilitated by the Chicago Metropolitan Agency for Planning (CMAP). The draft Market Analysis report is available online on the Village's website [www.oswegoil.org/ED](http://www.oswegoil.org/ED).
- South Korean-owned yogurt and dairy beverage manufacturer **Win Soon, Inc.** to locate its second US production facility in Oswego. The company plans to invest \$3 million in renovation and a 20,000 square-foot-addition at 190 Kendall Point Drive
- Assisted **Lowe's Realty** in finding potential buyers and replacement tenants
- Staff attended the ICSC national convention as well several Chicago area trade shows, met dozens of representatives of brand-name retailers and retail developers, made connections, and solicited retail projects for Oswego.
- Consumer (shopper) survey completed regarding shopping patterns and desirable businesses in Oswego.
- Downtown façade improvement program re-designed and marketed resulting in two program participants.
- As a part of Kendall Economic Development Alliance (KEDA), participated in the AIRE Trade Show and Developers Showcase and marketed the region as a whole.
- Helped to plan and organize the Kendall County Job Fair held at Waubensee Plano Campus.

### **Strategic Plan Goals and Objectives**

**GOAL 2.1 Create a Plan that articulates the Village's desire and provides clear guidance for economic developments efforts.**

#### **Performance Indicators:**

The Village will utilize target market analyses to identify which businesses would be successful in the community. The information will then be provided to these industries to encourage them in locating facilities in Oswego.

#### **Retail Recruitment Strategy:**

The process of identifying target retailers for Route 34 and other corridors will start with a review of who's leaking the most dollars to neighboring communities, analyzing cannibalization/competition from stores nearby (customer profile), followed by obtaining

information on target retailer's expansion plans, trade area, and site selection criteria (retailer profile). Marketing packages will be created to be utilized at trade shows and conventions.

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

- Utilize Market Study and resident survey data to develop focused priority targets for various market areas.
- Initiate recruitment of businesses identified within the study that would be considered highly desirable businesses.
- Present a report to measure the success of the target program by showing the number of businesses contacted and recruited.

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

- Establishing and maintain relationships with commercial and industrial realtors and brokers
- Establish online access to commercial real estate and maintain an ongoing database of available retail, office, and industrial properties.
- Develop marketing products to be utilized at trade shows and conventions.
- Attend trade shows and conventions and contact prospective new and existing expanding businesses that may want to locate in the Village.

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

- Conduct (update) a leakage analysis and identify retail sectors with significant leakage.
- Conduct a consumer survey about shopping patterns and solicit opinions on desirable businesses.
- Develop a target list of businesses and aggressively market available retail properties to those businesses at the ICSC trade shows and conventions.

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.

- Participate in an annual job fair and have local businesses participate by recruiting local employees for the job fair.
- Conduct business retention visits and assist local businesses with obstacles standing in the way of business growth.
- Gather information from existing businesses to recruit suppliers and complementary businesses.
- Attend the annual Association of Industrial Real Estate (AIRE) brokers trade show.

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

- Network with Downtown business/property owners to maximize business recruitment and site redevelopment.
- Market the façade renovation program through the media, website and newsletter.
- Develop a list of possible funding sources available to developers interested in revitalizing properties.

**GOAL 2.2 Portray Downtown as the heart of the community and enhance its potential for redevelopment opportunities.****Performance Indicators:**

The downtown should be used for marketing purposes when meeting with potential businesses that may wish to locate in Downtown. It should also be used to indicate the quality of life the residents have for potential businesses that may wish to locate in Oswego. Quality of life issues are often a factor company's use in locating business opportunities, mixed use and residential development.

SPO 2.2.1 Highlight and market the Fox River as a special downtown asset.

- Recruit businesses that would benefit from the Fox River such as water recreation businesses, restaurants or travel oriented businesses.
- Encourage other organizations such as the Park District and Chamber of Commerce to market the Fox River as an asset.

SPO 2.2.2 Emphasize vacant and under-utilized property opportunities.

- Market properties with an emphasis on vacant and under-utilized properties such as Alexander Lumber and the old Village property.
- Prioritize the list into industrial, retail and office categories.

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

- Explore grant programs, internal budget sources and creative funding techniques that will provide capital for development projects that retain/create jobs and/or redevelop underutilized properties.
- Develop policies for consideration of revenue sharing agreements such as property tax and sales tax rebates.

**GOAL 2.4 Develop a collaborative relationship with local business.****Performance Indicators:**

Meetings will be held with the Chamber and its partner groups as well as regional business organizations to determine issues in the business community and to address them as necessary.

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.

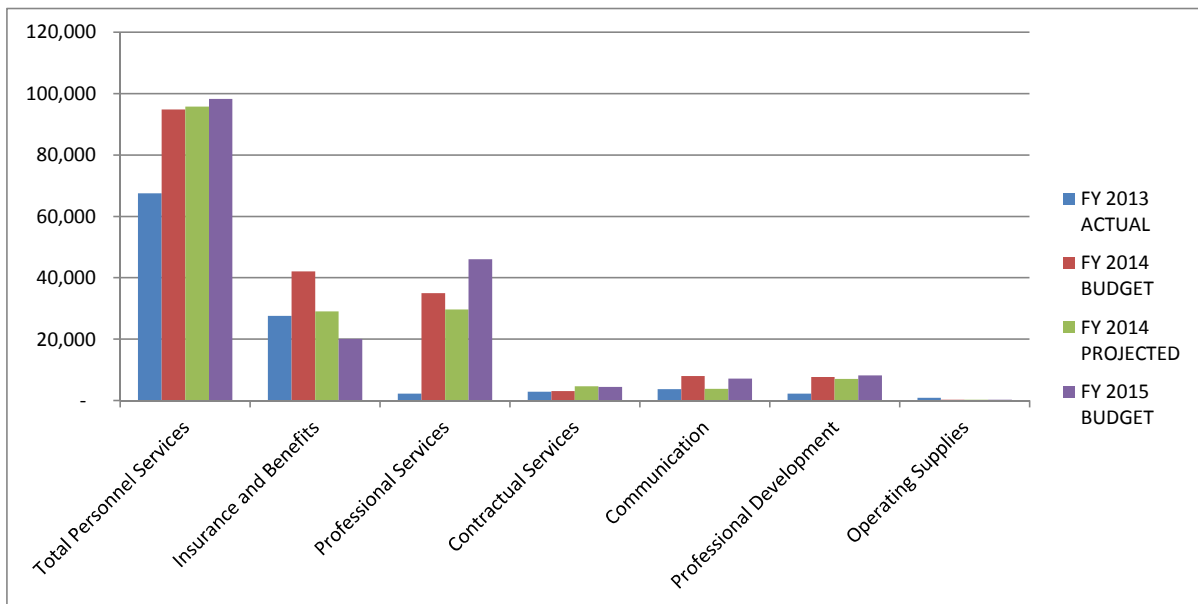
- Participate in annual Chamber Business & Consumer Expo.
- Participate and organize the annual Kendall County Job Fair.
- Participate in International Conference of Shopping Center (ICSC) and Association of Industrial Real Estate Brokers (AIRE) trade shows and conventions.
- Participate and organize meetings and events with other area economic development agencies.

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

- Develop a 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 workforce training.
- Attend Chamber of Commerce ribbon cutting ceremonies, business after hour events and provide recognition from the Village.
- Partner with businesses and other economic development agencies to do joint marketing and press releases.
- Provide local businesses updated news and events on the Village website.

**GENERAL FUND  
ECONOMIC DEVELOPMENT**

EXPENDITURES	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET	FY 2015 Budget vs FY 2014	
					Projected	Budget
<b>Personnel Services</b>						
Salaries Full-Time	67,479	94,744	95,704	98,185	3%	4%
<b>Total Personnel Services</b>	<b>67,479</b>	<b>94,744</b>	<b>95,704</b>	<b>98,185</b>	3%	4%
<b>Insurance and Benefits</b>	27,617	42,094	29,074	20,112	-31%	-52%
<b>Professional Services</b>	2,340	35,000	29,700	46,000	55%	31%
<b>Contractual Services</b>	2,916	3,123	4,720	4,520	-4%	45%
<b>Communication</b>	3,777	8,000	3,850	7,200	87%	-10%
<b>Professional Development</b>	2,337	7,700	7,100	8,200	15%	6%
<b>Operating Supplies</b>	961	350	300	350	17%	0%
<b>TOTAL EXPENDITURES</b>	<b>107,427</b>	<b>191,011</b>	<b>170,448</b>	<b>184,567</b>	8%	-3%



<b>GENERAL FUND ECONOMIC DEVELOPMENT</b>		<b>Actual 2013</b>	<b>Budget 2014</b>	<b>Projected 2014</b>	<b>Budget 2015</b>	<i>FY 2015 Budget vs FY 2014 Projected Budget</i>	
<b><u>Personnel Services</u></b>							
50-6210	Salaries, Full-Time Administration	67,479	94,744	95,704	98,185	2,481	3,441
<b>Total Personnel Services</b>		<b>67,479</b>	<b>94,744</b>	<b>95,704</b>	<b>98,185</b>	<b>2,481</b>	<b>3,441</b>
<b><u>Insurance and Benefits</u></b>							
51-6310	FICA, Village Share	4,947	6,707	6,707	7,511	804	804
51-6315	IMRF, Village Share	7,664	10,873	11,000	11,493	493	620
51-6330	Health Insurance	13,978	23,558	10,400	50	(10,350)	(23,508)
51-6333	Life Insurance	24	25	29	29	-	4
51-6335	Dental Insurance	1,004	931	938	1,029	91	98
<b>Total Insurance and Benefits</b>		<b>27,617</b>	<b>42,094</b>	<b>29,074</b>	<b>20,112</b>	<b>(8,962)</b>	<b>(21,982)</b>
<b><u>Professional Services</u></b>							
52-6525	Facade/Business Development Program	-	30,000	24,000	30,000	6,000	-
52-6530	Miscellaneous Professional Services						
	Consulting, Appraisals	2,340	5,000	5,700	6,000	300	1,000
	Target Marketing Analysis	-	-	-	10,000	10,000	10,000
	Total Misc. Professional Services	2,340	5,000	5,700	16,000	10,300	11,000
<b>Total Professional Services</b>		<b>2,340</b>	<b>35,000</b>	<b>29,700</b>	<b>46,000</b>	<b>16,300</b>	<b>11,000</b>
<b><u>Contractual Services</u></b>							
53-6500	General Insurance	2,835	3,063	4,600	4,400	(200)	1,337
53-6715	Maintenance, Equipment	81	60	120	120	-	60
<b>Total Contractual Services</b>		<b>2,916</b>	<b>3,123</b>	<b>4,720</b>	<b>4,520</b>	<b>(200)</b>	<b>1,397</b>

GENERAL FUND ECONOMIC DEVELOPMENT	Actual 2013	Budget 2014	Projected 2014	Budget 2015	<i>FY 2015 Budget vs FY 2014 Projected Budget</i>	
<b><u>Communication</u></b>						
54-6550 Printing Expense						
Multi-Function Copier Lease	240	250	250	250	-	-
Miscellaneous	25	750	200	750	550	-
Total Printing Expense	265	1,000	450	1,000	550	-
54-6715 Advertising	2,500	5,000	2,000	4,000	2,000	(1,000)
54-6765 Postage	3	1,000	200	1,000	800	-
54-6785 Telephone Expense	1,009	1,000	1,200	1,200	-	200
<b>Total Communication</b>	<b>3,777</b>	<b>8,000</b>	<b>3,850</b>	<b>7,200</b>	<b>3,350</b>	<b>(800)</b>
<b><u>Professional Development</u></b>						
55-6566 Travel and Training	1,936	3,000	3,000	3,500	500	500
ICSC Retail Conventions (National & Chicago)						
AIRE Trade Show						
IEDC, APA Conference						
55-6567 Meeting Expense	149	1,000	1,000	1,000	-	-
KEDA, NICAR Meetings, Parking, Mileage						
55-6730 Dues	251	3,700	3,100	3,700	600	-
ICSC, CoStar Group, IEDC, APA/AICP						
<b>Total Professional Development</b>	<b>2,337</b>	<b>7,700</b>	<b>7,100</b>	<b>8,200</b>	<b>1,100</b>	<b>500</b>
<b><u>Operating Supplies</u></b>						
56-6720 Books and Publications	-	100	100	100	-	-
56-6740 Office Supplies	376	250	200	250	50	-
56-6806 Miscellaneous	585	-	-	-	-	-
<b>Total Operating Supplies</b>	<b>961</b>	<b>350</b>	<b>300</b>	<b>350</b>	<b>50</b>	<b>-</b>
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>107,427</b>	<b>191,011</b>	<b>170,448</b>	<b>184,567</b>	<b>14,119</b>	<b>(6,444)</b>



<b>Finance</b>
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The Finance Department is responsible for the proper accounting, budgeting/financial reporting of all Village Funds, establishment/monitoring of internal controls, preparation/coordination of the annual budget, long term financial forecast and capital planning processes. The department also is responsible for the annual audit of Village financial data, preparing annual tax levies, cash receipt collections, payroll, accounts payable, accounts receivable and billing, utility billing and collection and reception duties for incoming calls and visitors to Village Hall. Purchasing and technology also fall under the supervision of the department. Cash/investment of Village Funds, providing guidance for all types of Debt issuances and overall financial oversight are duties of the department.

Staffing will remain at six full time staff for Fiscal Year 2015. A Reception/cashier position was moved under the Finance department in FY 2012.

<b><u>Finance</u></b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Actual FY 2013</b>	<b>Budget FY 2014</b>	<b>Projected FY 2014</b>	<b>Budget FY 2015</b>
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	-	1.0	1.0	1.0	1.0	1.0
<b>Total</b>	<b>5.0</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>

### **Fiscal Year 2015 Budget**

Total department budget is up 5% because of increases in Professional services and Operating supply costs.

- Personnel services is up 3% (\$8,448) due to normal wage increases
- Insurance/benefits is up 4% (\$4,619) due to changes in employee health care coverage choices
- Professional services has increased 12% (\$28,650) due to the addition of \$50,000 for a Financial Software Consultant
- Contractual services has decreased 17% (\$8,560) due to the completion of cost sharing savings with AmAudit for their telecommunications/utility tax audit as well as the movement of the cleaning expense to the corporate department
- Communication is down 13% (\$500) due to a decrease in telephone costs
- Professional development is unchanged
- Operating supplies has increased 96% (\$2,200) due to the planned ergonomic item purchases resulting from loss control recommendations
- Capital outlay remains at zero

### **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.

### **Fiscal Year 2014 Major Accomplishments**

- ✓ Completed all financial required financial reporting including the Annual Audit, Annual Budget, Treasurers Report, State Comptrollers Report, Actuarial Reports for Pensions, Municipal Compliance Report for Police Pension
- ✓ Completed Monthly and Quarterly Financial Reports and updated Village Board
- ✓ Created a Capital Improvement Plan covering a twenty year period and presented to the Village Board for discussion
- ✓ Prepared and filed annual Property Tax Levy with County Clerk

### **Strategic Plan Goals and Objectives**

- Continue annually achieving tasks associated with Strategic Plan Goal 1.1 by completing specific tasks; 1.1.1, 1.1.2, 1.1.3
- Work with Human Resources to promote payroll by direct deposit to achieve cost savings; Goal 4.2.2
- Investigate and implement a Village Purchasing Card for employees to streamline the payable processes; Goal 4.2.2

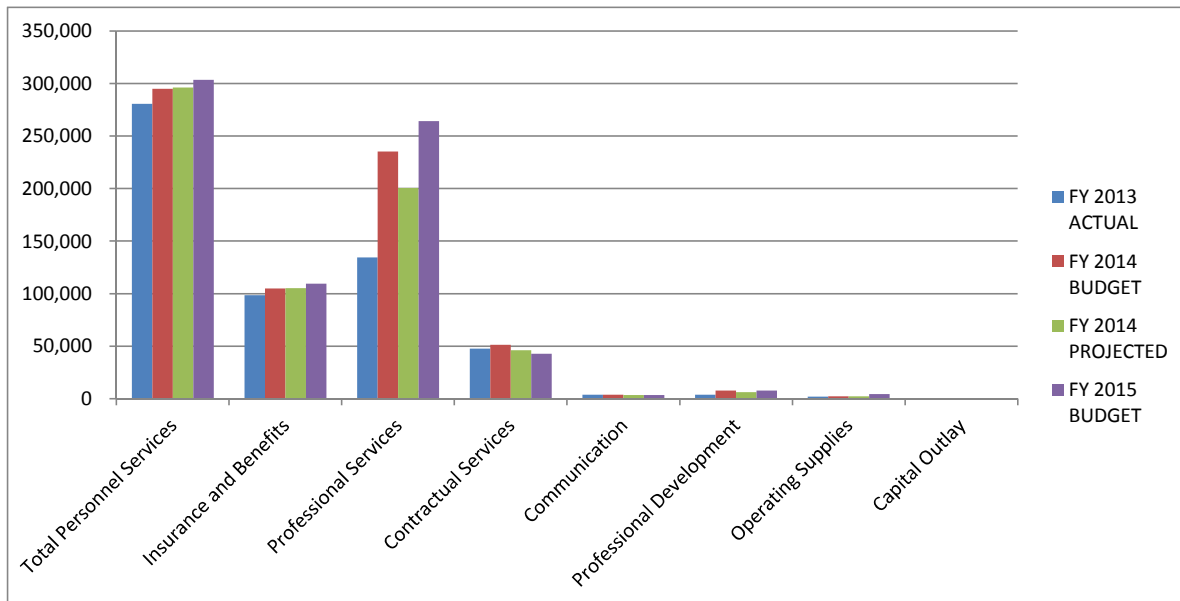
### **Finance Department**

<b>Performance Objectives</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>
Present balanced budget to Village Board	Yes	Yes	Yes	Yes	Yes
Complete long term financial forecast	**	**	**	Yes	Yes
Survey revenues & present to Village Board	Yes	Yes	Yes	Yes	Yes
Receive GFOA CAFR Award	Yes	Yes	Yes	Yes	Yes
Number of CAFR Award Comments	9	5	9	TBD	TBD
Number of Auditor Management Comments	2	4	2	2	TBD
Receive GFOA Budget Award	Yes	Yes	Yes	Yes	Yes
Number of Budget Award Comments	3	3	5	2	6
Review department procedures	Yes	Yes	Yes	Yes	Yes
Accounts Payable Invoices Processed	5,100	4,600	5,200	5,300	5,050*
Dollar Value of A/P Processed	19,588,500	12,876,550	13,612,600	17,615,000	16,750,000*
Accounts Receivable Invoices Processed	571	1,637	1,655	1,756	1,500*
Journal Entries Processed	1012	825	635	624	525*

\*Projected

**GENERAL FUND  
FINANCE**

<b>EXPENDITURES</b>	<b>FY 2013 ACTUAL</b>	<b>FY 2014 BUDGET</b>	<b>FY 2014 PROJECTED</b>	<b>FY 2015 BUDGET</b>	<i>FY 2015 Budget vs FY 2014 Projected Budget</i>	
<b>Personnel Services</b>						
Salaries Full-Time	280,529	294,927	295,979	303,375	2%	3%
Overtime	113	0	0	0	0%	0%
<b>Total Personnel Services</b>	<b>280,642</b>	<b>294,927</b>	<b>295,979</b>	<b>303,375</b>	2%	3%
<b>Insurance and Benefits</b>	98,673	104,990	105,131	109,609	4%	4%
<b>Professional Services</b>	134,480	235,300	200,500	264,150	32%	12%
<b>Contractual Services</b>	47,841	51,276	46,100	42,716	-7%	-17%
<b>Communication</b>	3,805	4,000	3,400	3,500	3%	-13%
<b>Professional Development</b>	3,951	7,700	6,200	7,700	24%	0%
<b>Operating Supplies</b>	2,066	2,300	2,250	4,500	100%	96%
<b>Capital Outlay</b>	0	0	0	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>571,458</b>	<b>700,493</b>	<b>659,560</b>	<b>735,550</b>	12%	5%



GENERAL FUND FINANCE	Actual 2013	Budget 2014	Projected 2014	Budget 2015	<i>FY 2015 Budget vs FY 2014 Projected Budget</i>	
<b><u>Personnel Services</u></b>						
50-6210 Salaries, Full-Time	280,529	294,927	295,979	303,375	7,396	8,448
50-6230 Overtime	113	-	-	-	-	-
<b>Total Personnel Services</b>	<b>280,642</b>	<b>294,927</b>	<b>295,979</b>	<b>303,375</b>	<b>7,396</b>	<b>8,448</b>
<b><u>Insurance and Benefits</u></b>						
51-6310 FICA, Village Share	20,424	22,350	22,000	23,028	1,028	678
51-6315 IMRF, Village Share	31,938	33,846	33,846	35,512	1,666	1,666
51-6330 Health Insurance	42,653	45,052	45,765	47,304	1,539	2,252
51-6333 Life Insurance	104	106	120	123	3	17
51-5335 Dental Insurance	3,554	3,636	3,400	3,642	242	6
<b>Total Insurance and Benefits</b>	<b>98,673</b>	<b>104,990</b>	<b>105,131</b>	<b>109,609</b>	<b>4,478</b>	<b>4,619</b>
<b><u>Professional Services</u></b>						
52-6405 Auditing Expense	33,447	36,000	33,500	37,100	3,600	1,100
52-6522 IT Services						
Contracted IT Maintenance	931	6,000	5,250	6,000	750	-
Comcast	44,887	41,000	41,000	41,000	-	-
Data Storage		2,500	2,500	2,500	-	-
Travel and Training		7,500	7,500	7,500	-	-
Office Supplies		500	500	500	-	-
Phone Service	5,160	5,500	5,500	5,500	-	-
Laserfiche	450	1,450	1,450	1,450	-	-
Granicus	-	9,600	9,600	9,600	-	-
Annual licensing renewals	4,304	6,000	6,000	9,600	3,600	3,600
ESRI GIS Software		5,200	5,200	5,600	400	400
Computer Supplies	1,095	2,000	2,000	2,000	-	-
Computer Software, Work Management module	4,251	56,500	20,000	30,000	10,000	(26,500)
Computer Hardware- replacements	20,000	25,000	25,000	25,000	-	-
	81,078	168,750	131,500	146,250	14,750	(22,500)

<b>GENERAL FUND FINANCE</b>	<b>Actual 2013</b>	<b>Budget 2014</b>	<b>Projected 2014</b>	<b>Budget 2015</b>	<i>FY 2015 Budget vs FY 2014 Projected Budget</i>	
52-6523 Payroll Services	11,398	22,500	22,500	18,000	(4,500)	(4,500)
52-6530 Miscellaneous Professional Service	2,390				-	-
Investment Expense				2,000	2,000	2,000
Financial Software Consultant	638	-	-	50,000	50,000	50,000
CAFR and Budget Award (GFOA) Program Fees	435	750	750	775	25	25
Collection Fees	1,493	1,300	3,000	2,000	(1,000)	700
OPEB Annual Actuarial Valuation	250	2,000	2,200	2,200	-	200
Annual Debt Disclosure	-	750	750	750	-	-
Credit Card Processing Fees	1,452	1,250	3,800	2,875	(925)	1,625
Annual Police Pension Fund Actuarial Valuation	1,900	2,000	2,500	2,200	(300)	200
Total Miscellaneous Professional Service	8,557	8,050	13,000	62,800	49,800	54,750
<b>Total Professional Services</b>	<b>134,480</b>	<b>235,300</b>	<b>200,500</b>	<b>264,150</b>	<b>63,650</b>	<b>28,850</b>
<b><u>Contractual Services</u></b>						
53-6420 Cleaning Service	8,424	12,400	-	-	-	(12,400)
53-6500 General Insurance	17,017	18,376	27,600	26,216	(1,384)	7,840
53-6535 Am Audit	9,793	4,500	3,500	500	(3,000)	(4,000)
53-7315 Maintenance, Equipment	12,607	16,000	15,000	16,000	1,000	-
MSI Financial Software annual maintenance fees						
<b>Total Contractual Services</b>	<b>47,841</b>	<b>51,276</b>	<b>46,100</b>	<b>42,716</b>	<b>(3,384)</b>	<b>(8,560)</b>
<b><u>Communication</u></b>						
54-6550 Printing Expense						
Multi-Function Copier Lease		816	816	816	-	-
Check stock, other paper		384	384	384	-	-
Total Printing Expense	1,137	1,200	1,200	1,200	-	-
54-6715 Advertising, Bids & Records	192	200	200	200	-	-

<b>GENERAL FUND FINANCE</b>	<b>Actual 2013</b>	<b>Budget 2014</b>	<b>Projected 2014</b>	<b>Budget 2015</b>	<i>FY 2015 Budget vs FY 2014 Projected Budget</i>	
54-6765 Postage	1,923	1,500	1,500	1,600	100	100
54-6785 Telephone Expense	553	1,100	500	500	-	(600)
<b>Total Communication</b>	<b>3,805</b>	<b>4,000</b>	<b>3,400</b>	<b>3,500</b>	<b>100</b>	<b>(500)</b>
<b><u>Professional Development</u></b>						
55-6566 Travel and Training	3,271	7,000	5,500	7,000	1,500	-
55-6730 Dues						
Government Finance Officers Association		200	200	200	-	-
Illinois Government Finance Officers Association		400	400	400	-	-
Illinois Municipal Treasurers Association		100	100	100	-	-
Total Dues	680	700	700	700	-	(700)
<b>Total Professional Development</b>	<b>3,951</b>	<b>7,700</b>	<b>6,200</b>	<b>7,700</b>	<b>1,500</b>	<b>(700)</b>
<b><u>Operating Supplies</u></b>						
56-6740 Office Supplies	2,026	1,500	1,500	1,500	-	-
56-6806 Miscellaneous	40	800	750	3,000	2,250	2,200
<b>Total Operating Supplies</b>	<b>2,066</b>	<b>2,300</b>	<b>2,250</b>	<b>4,500</b>	<b>2,250</b>	<b>2,200</b>
<b>TOTAL FINANCE</b>	<b>571,458</b>	<b>700,493</b>	<b>659,560</b>	<b>735,550</b>	<b>75,990</b>	<b>35,057</b>

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

The Oswego Police Department Mission Statement:

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

To this end, the Oswego Police Department shall:

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

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

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

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

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

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

The Field Operations Division has several duties 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 five years. Total staffing is at 63 employees.

<b><u>Police Department</u></b>	<b>Actual FY 10/11</b>	<b>Actual FY 11/12</b>	<b>Actual FY 12/13</b>	<b>Budget FY 13/14</b>	<b>Projected FY 13/14</b>	<b>Budget FY 14/15</b>
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	4.0	4.0	3.0	3.0
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	6.5	6.5
Police Cadet	0.5	0.5	-	-	0.5	0.5
<b>Police Department Grand Total</b>	<b>62.5</b>	<b>62.5</b>	<b>63.0</b>	<b>63.0</b>	<b>63.0</b>	<b>63.0</b>
Sworn Personnel	49.0	49.0	49.0	49.0	49.0	49.0

### **Fiscal Year 2015 Budget**

Total department budget is up 4% (\$379,381)

- Personnel services are up 4% (\$178,459). Negotiations are in process with the Patrol Officers and Sergeants, as their current contract expired April 30, 2013. Overtime increased by \$38,235 or 14%.
- Insurance /benefits are up 7% (\$169,350) due to increased contribution to the Police Officers Pension Fund.
- Professional services are up 46% (\$43,267). This increase is because the police department will be testing for patrol officers at a projected cost of 40,600.



- Contractual services are up 16% (\$61,200). There is an \$81,094 increase in general liability insurance offsetting reductions in a majority of the other line items.
- Communications are up 2% (\$2,548) due to an increase in telephone costs.
- Professional development is up 30% (\$15,539). Certifications that require updating and additional training in accident reconstruction, firearms and tuition for the police cadet are the most notable.
- Operating supplies are down 3% (\$4,520) due to reductions in all supply areas.
- Capital outlay is down 35% (\$153,414) due to a reduction in the amount spent on vehicle replacements in FY 2015. New expenditures include: women's locker room remodel, overhead bay door replacement and a break room remodel.

### **FY 2014 Major Accomplishments**

#### **Strategic Plan Goals and Objectives**

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

A meeting was held at the Oswego Fire Station in January 2014 with many emergency service providers and other related governmental service providers in attendance. Ideas and topics were discussed and a follow up meeting will be scheduled in a few months.

#### **Service Objectives**

1. Crime Prevention by utilizing technology and innovative crime prevention techniques. (Village Strategic Plan objective 1.3.2)  
*Shift Supervisors will 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. .*
  - Distribute HOA written educational correspondences specific to Burglary to Motor Vehicles (BMV's) and traffic related issues in subdivisions. Traffic related correspondences were specific to speeding, stop sign violation, new cell phone laws, suspicious person/activities)
  - Email communication groups have been developed within specific HOA's as a means of communicating crime and criminal activity to residents.
  - Developed a BMV informational flyer that was handed out to people on traffic stops.
  - Developed educational and safety reminder messages to residents utilizing Village websites, twitter, Facebook, Village water bills, message boards, media outlets and business marquees. A majority of these messages were traffic related. A few involved criminal activity specific to burglary to motor vehicle.
  - Facebook was utilized extensively as a means to educate "friends" and to keep them up-to-date with our enforcement and crime prevention efforts.
  - Aggressive overnight parking enforcement and foot patrols in residential neighborhoods as a means to identify criminal activity.
  - Aggressive traffic/parking enforcement in retail locations as a means to deter retail theft.
  - Placed "dummy cars" in retail lot establishment parking lots along the Rt. 34 corridor.

- Utilization of engineering standards (MUTCD & Village Engineer) to assist in solving traffic related problems (i.e. Woolley Road speed limit, Minkler Road speed limit & supplemental signage, No Parking in cul-de-sac on Lincoln Station, No Parking on Ashlawn and Circle Drive West (Civic Center), No Parking signage Washington and Franklin, Median Barrier implementation and signage on Douglas Road south of Rt. 34)
2. Develop and maintain an acceptable level of knowledge in law enforcement topics covered through in service training. (Village Strategic Plan 1.3.2)

*The Command Staff and Shift Supervisors will be responsible for identifying training topics 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.*

A total of 26 general orders were reviewed this year. Officers are required to complete a 10 question test for each policy, which covers materials addressed in the general order. These tests are administered through the web-based document management system, Power DMS. The fifteen policies include: Domestic Violence, Victim Witness Assistance, Bias Based Profiling, Vehicle Pursuit, DUI, Grievance Procedures, OPD Official Manual, Employee Assistance program, Harassment, Computer Usage, Traffic Policies, Traffic Complaint File, Use of Force & Investigating Use of Force, Holding Facility, Missing Person, A Child is Missing, Collection & Preservation of Evidence, Juvenile Operations, Field Interviews, Felony Traffic Stops, Handling Hostages Barricaded Subjects, Bomb Threats, Bank Alarm Procedures, Criminal Intelligence, Prisoner Transport. Monthly Search & Seizure training was also conducted utilizing Dale Anderson's Court Smart program. Each month the Court Smart publication is provided to each Officer and Sergeant and they are subsequently tested on the topics utilizing Power DMS. Any wrong answers were discussed and corrected in accordance with the Dale Anderson book.

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

The policies have been revised and updated by the current School Resource Officers as well as supervisory staff in the Investigations Division. Additions included adding statutes that pertain to police participation in school safety drills as well as information sharing. There were other minor changes made to the policy pertaining to procedures. Detective Sergeant Delphey and Detective Wicyk spearheaded the review and overhaul of the background investigation process. The goal was to streamline the process and identify specific tasks that needed to be completed for specific background investigation types. Input from all detectives was sought out and the background packet has been

modified and will be presented through the chain of command for approval. A clear understanding of what is expected when conducting a background investigation for a liquor license, intern and gambling machines has now been identified. This goal is nearly accomplished and policy revisions and background packet modification approvals are underway.

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.*

During the early part of 2013 the Detective Sergeant solicited names from the Patrol Division of subjects whom they felt were involved in ongoing criminal activity. Those names were compiled and brought to a meeting of the Investigations Division. During that meeting more names were provided by Detectives. A diverse group of five suspects were selected using the criteria of believed criminal activity and its effect on the Village of Oswego. Detectives then began to compile working case files on each suspect they were assigned. As these names were shared with patrol Detectives were receiving feedback from Patrol Officers when contact was made with a suspect or any information was obtained about them. The most useful tool for Detectives was utilizing Open Source Investigative Techniques (OSINT). Detectives have been able to learn and document associates and activities from these techniques. No reports of new criminal activity have been reported where any of the suspects were involved. However, suspects for other crimes have been identified after being linked as associates to some of the assigned suspects. The most recent collective analysis of the suspects is that their activity has either tailed off or curtailed and that new hot spots and suspects have come to the forefront in the early summer months. An updated list of suspects to focus on may be reassigned with further analysis. Each Detective was able to obtain intelligence on their assigned suspect and build an intelligence file. Some files included more than others but all obtained a good base of information. Certain Patrol Officers continued to email tips to the Detectives on their suspects. In retrospect, a second round of advertising for the Patrol Officers may have kept the different suspects fresher to them. During the second half of the year none of the suspects were named as suspects in any new cases and no cases were attributed to them through modus operandi. During the monitoring of their suspects no Detective obtained actionable information from any sources they were using.

Without either of those things occurring, no new cases or investigations focused on any of our suspects sprouted. In final analysis, crime trends and suspects are constantly evolving and all new cases did not point to any of our suspects. Therefore, the Detectives time was better used on following leads on current cases that could be solved. I do feel that had one of our suspects been named in a new case that we would have been in a great position to close in with an investigation due to the intelligence already done. We still had the same types of crimes occurring but with different people. A shift towards working the crime instead of the person may be a more productive direction to go.

### **Strategic Plan Goals and Objectives**

1. Implement a review and identification of DDACTS patterns and suspect information to share with the Field Operations Division.

*The objective of this goal is to use information gathered from analyzing reported crimes to assist in assignment of detectives for cases that could be linked. Utilization of DDACTS statistical information as provided by case data reports to coordinate patrol and investigation efforts. This also supports 1.3.2 of the Village Strategic Plan for Uphold Commitment to Public Safety. The Detective Sergeant will analyze the statistics by beat or district. This data will be used to determine any trends in crime. Any trends identified will be used to assign cases to the same detective handling other cases in that area and trend; we will also share these trends with the Field Operations Division to assist in their patrol deployments. This goal will be monitored by the Detective Sergeant as to the even distribution of cases as well as soliciting input from the Patrol Division as to the success of this goal.*

2. Maintain our national law enforcement accreditation through the Commission on Accreditations for Law Enforcement Agencies.

*Objective/Course of Action: Currently the Oswego Police Department is one of a few law enforcement agencies in the State of Illinois to achieve National Accreditation through CALEA. In order to maintain this National Accreditation we must successfully pass our three year re-accreditation. The objective of this goal is to maintain our current standing as a Nationally Accredited Law Enforcement Agency. Accreditation Manager Cathy Nevara is staffed with the responsibility of collecting, organizing and updating all CALEA files for the department. These files contain proofs of compliance verifying our department follows the nationally accepted standards for law enforcement agencies. Complete a Mock Assessment in preparation for our On-Site Assessment which will take place in August of 2014. Update and prepare all department employees (civilian and sworn) of the upcoming On-Site and individual responsibilities associated with such. Complete all necessary administrative paperwork associated with the On-Site (i.e. notifications, letters, packets, press releases, etc.) A review of all CALEA files will be conducted when the Mock Assessment is completed. Files that need to be corrected will be documented via an agency file review form. In addition an interview with the Chief of Police will be conducted at the conclusion of the Mock to review the department's preparation for the upcoming On-Site.*

3. Ongoing investigation of internet sites to locate and recover stolen property.

*The objective of this goal is to recover stolen property and identify suspects believed to be listing for sale, on internet sites, property that was reported to the Oswego Police Department as stolen. These investigations may or may not be directly tied to any single crime reported to the Oswego Police Department. These investigations will be outside of the normal case assignment given to Detectives on a weekly basis where they investigate specific crime occurrences. Each Detective will select or be assigned a website that potentially could list stolen property. Detectives will monitor these websites on a regular basis looking for property that may have been stolen from the Village of Oswego and work towards recovering stolen property and building a chargeable case. One Detective will also compile a hot sheet of recently stolen property for Detectives to key on. Detectives may set up meetings with the sellers to recover the property and identify the offender. This goal will be monitored by the Detective Sergeant. This goal will be measured in three different ways. First, the amount of stolen property identified online by Detectives. Second, the amount of stolen property listed online that is recovered by Detectives. Third, the amount of arrests made from this initiative by Detectives.*

### 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 2014. 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			
<b>Batavia</b>	46	5	\$8,399,091.00	26,045	\$322.48
<b>Lisle</b>	51	5	\$7,055,120.00	22,390	\$315.10
<b>Plainfield</b>	69	10	\$11,528,171.00	40,466	\$284.89
<b>Westmont</b>	50	1	\$8,635,067.00	24,685	\$349.81
<b>West Chicago</b>	56	0	\$9,280,400.00	27,576	\$336.54
<b>Average</b>	54.4	4	\$8,979,569.80	28,232	\$321.76
<b>Oswego</b>	<b>59</b>	<b>9</b>	\$8,495,192.00	<b>31,212</b>	<b>\$272.18</b>

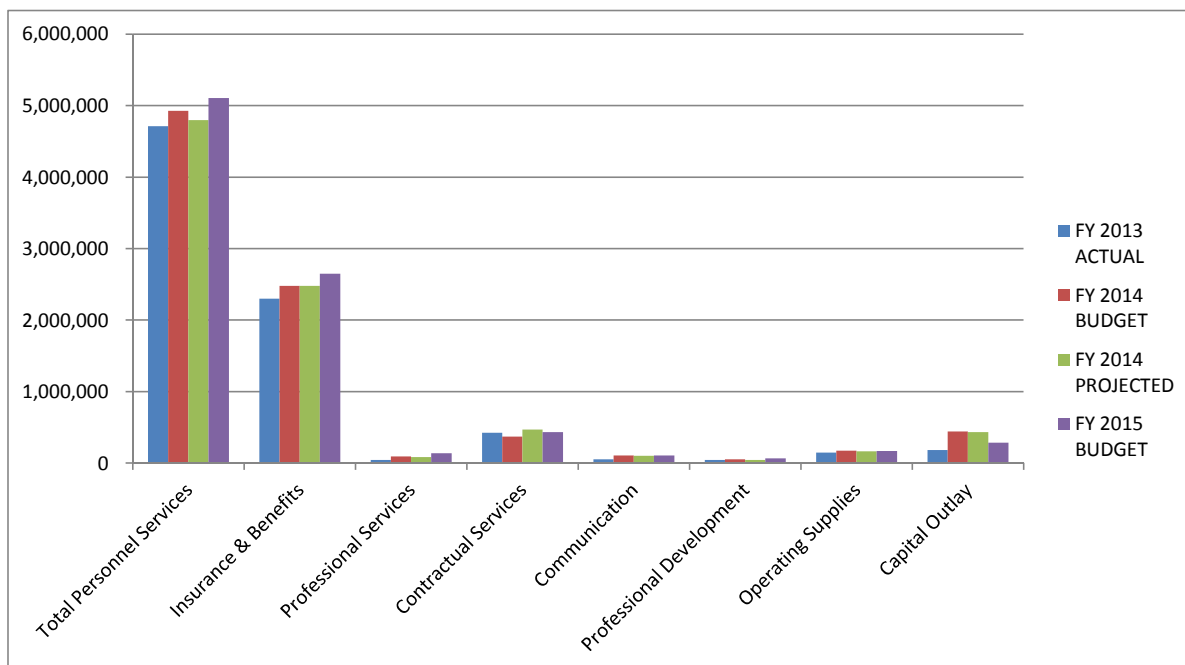
### Police Department Statistics

The department has provided the statistics for fiscal year 2014 and included fiscal years 2012 and 2013 for comparison. The reason for this table is so one can relate and identify with the department's changes in service demands. The percent change indicated in the table is the difference between 2013 and the estimated 2014.

<b>Fiscal Year &gt;</b>	<b>FY 11 / 12</b>	<b>FY 12 / 13</b>	<b>FY 13 / 14</b>	<b>Change</b>
Population	30,400	30,400	31,212	3%
<i>(Estimate ending on April 30)</i>				
Full time Personnel (Authorized)	59	59	59	0%
Part time Personnel	8	8	8	0%
Police Reports	4,339	3,982	3,799	-5%
Criminal	1,776	1,571	1,453	-8%
Non-criminal	703	571	472	-17%
Calls for Service	22,607	23,568	22,548	-4%
Total Arrests	1,174	997	875	-12%
Felony	87	72	107	49%
Misdemeanors	1,087	925	768	-17%
D.U.I.	92	60	71	18%
Accident Reports	664	755	892	18%
Property Damage	471	553	726	31%
Personal Injury	118	107	71	-34%
Hit and Run	73	94	93	-1%
Fatal	2	1	2	100%
Traffic Citations	2,976	2,828	2,650	-6%
Traffic Warnings	7,403	8,563	7,104	-17%
Ordinance Citations	2,191	2,663	2,250	-16%
Miles Patrolled	393,479	388,858	382,080	-2%
Total Alarm Calls	608	647	712	10%
Burglar	589	614	679	11%
Hold up	19	33	33	0%
Court Dispositions	\$112,141	\$120,767	\$103,369	-14%
Total Fines / Fees & Reimbursements	\$727,900	\$669,799	\$656,436	-2%
Hours Worked	110,022	107,359	105,624	-2%
Comp Time Earned	2,240	2,143	2,472	15%
Total Overtime (Hours)	4,552	4,312	5,011	16%
Contractual Service Hours	644	792	738	-7%
Training Hours	6,584	6,180	6,000	-3%
<i>*2014 are estimated</i>				

**GENERAL FUND  
POLICE**

EXPENDITURES	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET	FY 2015 Budget vs FY 2014	
					Projected	Budget
<b>Personnel Services</b>						
Salaries, Full-Time	3,936,309	4,068,054	3,938,820	4,180,261	6%	3%
Salaries, Clerical	419,749	434,921	434,921	462,938	6%	6%
Salaries, Other	120,641	142,327	142,327	142,327	0%	0%
Overtime	233,363	280,610	280,610	318,845	14%	14%
<b>Total Personnel Services</b>	<b>4,710,062</b>	<b>4,925,912</b>	<b>4,796,678</b>	<b>5,104,371</b>	6%	4%
<b>Insurance &amp; Benefits</b>	2,301,742	2,479,273	2,479,273	2,648,623	7%	7%
<b>Professional Services</b>	44,016	94,280	83,487	137,547	65%	46%
<b>Contractual Services</b>	425,642	372,385	469,790	433,585	-8%	16%
<b>Communication</b>	54,624	105,387	102,690	107,935	5%	2%
<b>Professional Development</b>	46,823	52,065	46,555	67,604	45%	30%
<b>Operating Supplies</b>	149,163	173,995	166,535	169,475	2%	-3%
<b>Capital Outlay</b>	182,386	441,760	433,780	288,346	-34%	-35%
<b>TOTAL EXPENDITURES</b>	<b>7,914,458</b>	<b>8,645,057</b>	<b>8,578,788</b>	<b>8,957,486</b>	4%	4%



<b>GENERAL FUND POLICE</b>		<b>Actual 2013</b>	<b>Budget 2014</b>	<b>Projected 2014</b>	<b>Budget 2015</b>	<b>FY 2015 Budget vs FY 2014 Projected Budget</b>	
<b><u>Personnel Services</u></b>							
50-6210	Salaries, Full-Time	3,936,309	4,068,054	3,938,820	4,180,261	241,441	112,207
50-6220	Salaries, Clerical	419,749	434,921	434,921	462,938	28,017	28,017
50-6230	Overtime	233,363	280,610	280,610	318,845	38,235	38,235
50-6235	Salaries, Other	120,641	142,327	142,327	142,327	-	-
<b>Total Personnel Services</b>		<b>4,710,062</b>	<b>4,925,912</b>	<b>4,796,678</b>	<b>5,104,371</b>	<b>307,693</b>	<b>178,459</b>
<b><u>Insurance and Benefits</u></b>							
51-6310	FICA	352,112	372,373	372,373	386,105	13,732	13,732
51-6315	IMRF	48,965	49,912	49,912	52,946	3,034	3,034
51-6320	Pension Contributions	1,025,000	1,075,000	1,075,000	1,185,000	110,000	110,000
51-6330	Health Insurance	828,576	937,870	937,870	974,231	36,361	36,361
51-6333	Life Insurance	1,542	1,464	1,464	1,728	264	264
51-6335	Dental Insurance	44,680	41,892	41,892	47,851	5,959	5,959
51-6336	Optical Insurance	866	762	762	762	-	-
<b>Total Insurance and Benefits</b>		<b>2,301,742</b>	<b>2,479,273</b>	<b>2,479,273</b>	<b>2,648,623</b>	<b>169,350</b>	<b>169,350</b>
<b><u>Professional Services</u></b>							
52-6430	Police Commission						
	Commission Meeting Fees	1,250	750		1,500	1,500	750
	Attorney - Legal Fees	850	3,000		3,000	3,000	-
	Promotional and Entry-level Testing	12,246	5,475		40,600	40,600	35,125
	IL. Police Commission Conference/Dues	375	375		375	375	-
	Misc. Meeting Expenses	17	275		525	525	250
	<b>Total Police Commission</b>	<b>14,738</b>	<b>9,875</b>	<b>3,500</b>	<b>46,000</b>	<b>42,500</b>	<b>36,125</b>



<b>GENERAL FUND</b>		<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>FY 2015 Budget vs FY 2014</b>	
<b>POLICE</b>		<b>2013</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>	<i>Projected</i>	<i>Budget</i>
52-6460	Crime Prevention						
	Citizen Police Academy		800		800	800	-
	Supplies ( I-DENTI-KIT) Pamphlet		500		500	500	-
	Prairiefest (driving simulator & dunk tank)		720		720	720	-
	Junior Police Badges/Giveaway Prairiefest		650		650	650	-
	Child Safety Seat Equipment		50		50	50	-
	Bassett Materials		200		100	100	(100)
	Explorer Charter Fee & Expenses (yearly)		150		190	190	40
	<b>Total Crime Prevention</b>	<b>2,605</b>	<b>3,070</b>	<b>3,070</b>	<b>3,010</b>	<b>(60)</b>	<b>(60)</b>
52-6467	Tobacco Compliance Checks	75	450	450	450	-	-
52-6522	IT Services						
	Computer Maint.		16,090	16,090	17,700	1,610	1,610
	Records System upgrades/maintenance		18,878	18,878	17,350	(1,528)	(1,528)
	Misc.		11,450	7,032	12,953	5,921	1,503
			<b>46,418</b>	<b>42,000</b>	<b>48,003</b>	<b>6,003</b>	<b>1,585</b>
52-6530	Miscellaneous Professional Services						
	OSHA Testing	-	-	-	2,160	2,160	2,160
	Administrative		10,785	10,785	9,340	(1,445)	(1,445)
	Field Operations		1,125	1,125	1,060	(65)	(65)
	Investigations		17,295	17,295	22,305	5,010	5,010
	<b>Total Miscellaneous Professional Services</b>	<b>20,922</b>	<b>29,205</b>	<b>29,205</b>	<b>34,865</b>	<b>5,660</b>	<b>5,660</b>
52-6705	Juvenile Assistance	5,677	5,262	5,262	5,219	(43)	(43)
	<b>Total Professional Services</b>	<b>44,016</b>	<b>94,280</b>	<b>83,487</b>	<b>137,547</b>	<b>54,060</b>	<b>43,267</b>
<b><u>Contractual Services</u></b>							
53-6500	General Insurance	178,594	194,406	292,000	275,500	(16,500)	81,094
53-6825	Uniform Allowances Command , Investigations & Clerical	4,500	4,500	4,500	4,850	350	350

<b>GENERAL FUND</b>		<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>FY 2015 Budget vs FY 2014</b>	
<b>POLICE</b>		<b>2013</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>	<i>Projected</i>	<i>Budget</i>
53-7310	Maintenance, Buildings						
	Exterior Building		3,500	3,500	2,950	(550)	(550)
	Interior Building	649	18,160	18,160	21,355	3,195	3,195
	Parking Lot Sealcoating		3,500	3,500	-	(3,500)	(3,500)
	Cleaning Service/carpet cleaning/tile and floors		9,540	9,540	12,190	2,650	2,650
	Misc.		2,500	2,500	2,000	(500)	(500)
	<b>Total Maintenance, Building</b>	<b>64,481</b>	<b>37,200</b>	<b>37,200</b>	<b>38,495</b>	<b>1,295</b>	<b>1,295</b>
53-7325	Maintenance, Vehicles						
	Squad Car Maintenance		52,000	52,000	47,000	(5,000)	(5,000)
	Vehicle Seizures (Title Transfers)		500	500	300	(200)	(200)
	License Plates - Renewal		1,000	1,000	1,000	-	-
	Misc. Vehicle - Bulbs, Flasher, Wipers, Bicycles		3,500	3,500	3,350	(150)	(150)
	<b>Total Maintenance, Vehicles</b>	<b>57,065</b>	<b>57,000</b>	<b>57,000</b>	<b>51,650</b>	<b>(5,350)</b>	<b>(5,350)</b>
53-7330	Maintenance, Police Equipment						
	Squad Car Equip. Repair		9,190	9,190	4,730	(4,460)	(4,460)
	Intoximeter		7,169	6,100	-	(6,100)	(7,169)
	Police Equip. Maintenance Agreements/usage		18,040	18,460	15,000	(3,460)	(3,040)
	Misc. Repair (Scales - Speed Trailer)		250	250	200	(50)	(50)
	<b>Total Maintenance, Police Equipment</b>	<b>31,913</b>	<b>34,649</b>	<b>34,000</b>	<b>19,930</b>	<b>(14,070)</b>	<b>(14,719)</b>
53-7335	Maintenance, Office Equipment						
	Office Communication Equip.		19,540	20,000	18,590	(1,410)	(950)
	<b>Total Maintenance, Office Equipment</b>	<b>63,199</b>	<b>19,540</b>	<b>20,000</b>	<b>18,590</b>	<b>(1,410)</b>	<b>(950)</b>
53-7880	Uniform Purchases						
	Bullet Proof Vests		2,100		1,400	1,400	(700)
	Quarter Master		22,000		20,000	20,000	(2,000)
	Department Equip.		740		1,770	1,770	1,030
	Specialty Uniform		250		1,400	1,400	1,150
	<b>Total Uniform Purchases</b>	<b>25,242</b>	<b>25,090</b>	<b>25,090</b>	<b>24,570</b>	<b>(520)</b>	<b>(520)</b>
	<b>Total Contractual Services</b>	<b>425,642</b>	<b>372,385</b>	<b>469,790</b>	<b>433,585</b>	<b>(36,205)</b>	<b>61,200</b>

<b>GENERAL FUND</b>		<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>FY 2015 Budget</b>	
<b>POLICE</b>		<b>2013</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>	<b>vs FY 2014</b>	
						<i>Projected</i>	<i>Budget</i>
<b><u>Communication</u></b>							
54-6550	Printing Expense						
	Stationary		600		300	300	(300)
	Report Forms		7,850		6,600	6,600	(1,250)
	Misc. Forms		200		250	250	50
	Total Printing Expense	6,960	8,650	7,500	7,150	(350)	(1,500)
54-6715	Advertising, Bids and Records	6	380	380	250	(130)	(130)
54-6765	Postage	4,419	6,125	4,750	7,925	3,175	1,800
54-6785	Telephone Expense						
	Telephone Service		31,062	31,062	33,848	2,786	2,786
	Investigations		1,370	1,370	962	(408)	(408)
	Mobile Phone Service		13,300	13,300	13,300	-	-
	Total Telephone Expense	43,238	45,732	45,732	48,110	2,378	2,378
54-6788	Dispatching Services	-	44,500	44,328	44,500	172	-
	<b>Total Communication</b>	<b>54,624</b>	<b>105,387</b>	<b>102,690</b>	<b>107,935</b>	<b>5,245</b>	<b>2,548</b>
<b><u>Professional Development</u></b>							
55-6565	Schools and Training Expense						
	North-East Multi-Regional Training (85x42)		4,655		4,655	4,655	-
	Conferences & Specialized Training					-	-
	Administration		5,380		4,220	4,220	(1,160)
	Field Operations		13,625		16,919	16,919	3,294
	Investigations		5,030		8,005	8,005	2,975
	Total Schools and Training Expense	30,114	28,690	25,405	33,799	8,394	5,109
55-6730	Dues						
	Field Operations		1,360	1,360	1,380	20	20
	Investigations		575	575	585	10	10
	Administration		1,215	1,215	1,290	75	75
	Total Dues	3,020	3,150	3,150	3,255	105	105
55-6805	Travel Expense						

<b>GENERAL FUND</b>		<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>FY 2015 Budget vs FY 2014</b>	
<b>POLICE</b>		<b>2013</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>	<i>Projected</i>	<i>Budget</i>
NEMRT (Lunch \$10 x 42 x 2)			1,220		1,220	1,220	-
Conferences & Specialized Training						-	-
Administration			8,730		5,135	5,135	(3,595)
Field Operations			6,365		11,860	11,860	5,495
Investigations			3,910		12,335	12,335	8,425
Total Travel Expense		13,690	20,225	18,000	30,550	12,550	10,325
<b>Total Professional Development</b>		<b>46,823</b>	<b>52,065</b>	<b>46,555</b>	<b>67,604</b>	<b>21,049</b>	<b>15,539</b>
<b><u>Operating Supplies</u></b>							
56-6720	Books and Publications						
	Law updates		870		630	630	(240)
	Fair Labor Standards		620		500	500	(120)
	Total Books and Publication	627	1,490	1,000	1,130	130	(360)
56-6735	Gasoline	109,243	125,500	120,000	125,250	5,250	(250)
56-6740	Office Supplies						
	Printer Supplies		4,200		4,950	4,950	750
	General Supplies		4,595		1,980	1,980	(2,615)
	Miscellaneous		775		1,075	1,075	300
	Total Office Supplies	7,525	9,570	8,900	8,005	(895)	(1,565)
56-6745	Operating Supplies						
	Administrative		250	250	100	(150)	(150)
	Field Operations		23,490	23,490	26,215	2,725	2,725
	Investigations		10,395	10,395	5,825	(4,570)	(4,570)
	Total Operating Supplies	29,055	34,135	34,135	32,140	(1,995)	(1,995)
56-6806	Miscellaneous	2,713	3,300	2,500	2,950	450	(350)
<b>Total Operating Supplies</b>		<b>149,163</b>	<b>173,995</b>	<b>166,535</b>	<b>169,475</b>	<b>2,940</b>	<b>(4,520)</b>

<b>GENERAL FUND POLICE</b>		<b>Actual 2013</b>	<b>Budget 2014</b>	<b>Projected 2014</b>	<b>Budget 2015</b>	<b><i>FY 2015 Budget vs FY 2014 Projected Budget</i></b>	
<b><u>Capital Outlay</u></b>							
57-7840	Police Equipment						
	Tasers		15,000	12,480		(12,480)	(15,000)
	Replace Livescan device		12,000	10,400		(10,400)	(12,000)
	Solar speed signs (2)		12,400	12,000		(12,000)	(12,400)
	Total Police Equipment	29,383	39,400	34,880	-	(34,880)	(39,400)
57-7899	Vehicle Purchase	95,194	343,035	328,750	232,980	(95,770)	(110,055)
57-9000	Other Capital Outlay	57,810	59,325	70,150	-	(70,150)	(59,325)
	Women's Locker room remodel				17,966	17,966	17,966
	Overhead Bay Door Replacement				25,410	25,410	25,410
	Breakroom Remodel				11,990	11,990	11,990
	TOTAL Other Capital Outlay	57,810	59,325	70,150	55,366	(14,784)	(3,959)
	<b>Total Capital Outlay</b>	<b>182,386</b>	<b>441,760</b>	<b>433,780</b>	<b>288,346</b>	<b>(145,434)</b>	<b>(153,414)</b>
<b>TOTAL POLICE DEPARTMENT</b>		<b>7,914,458</b>	<b>8,645,057</b>	<b>8,578,788</b>	<b>8,957,486</b>	<b>378,698</b>	<b>312,429</b>

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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 2015 Budget**

- State shared motor fuel tax allotments have remained consistent with \$780,000 estimated for FY 15
- \$1,337,935 budgeted for repairs to complete approximately three (3) miles of roadway improvements
- Estimated Restricted Fund Balance at April 30, 2015 is \$346,050

### **Challenges/Issues**

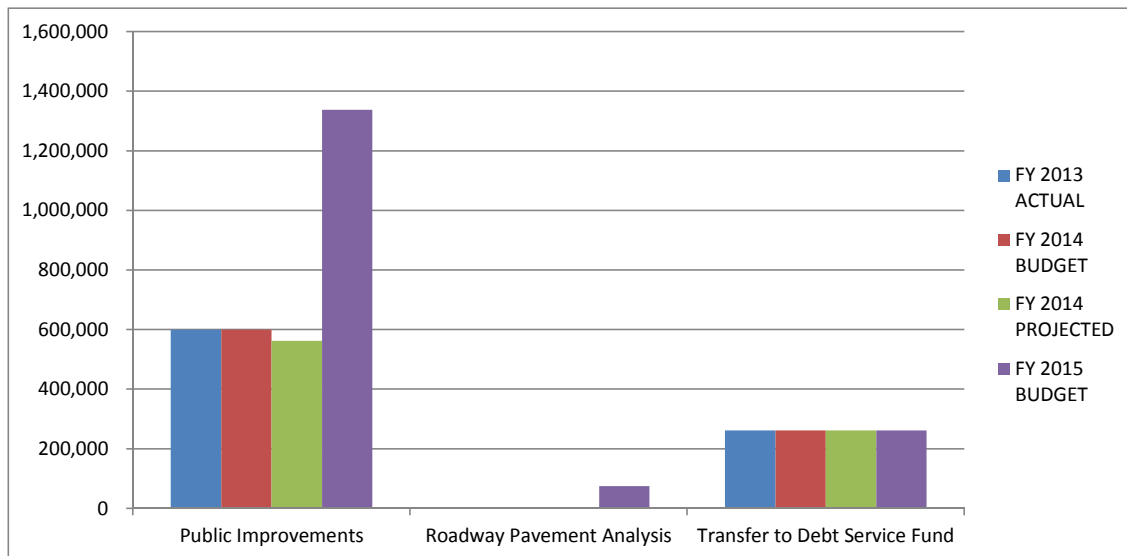
The CIP created in the fall of FY 2014 revealed the cost of roadway improvement expenditures will far exceed the annual amount of revenue the Village receives from the motor fuel tax. The Village Board will need to determine how to supplement the revenues of the MFT Fund to continue the roadway improvements as scheduled. It is likely the funding will come from the General Fund from increases in existing local taxes or some new tax yet to be implemented.

### **Strategic Goals and Objectives**

- Maintain the Village roadway infrastructure at a level 3 or better based on the Village Street Analysis program
- Identify new funding sources to pay for the increase cost of road improvements

**MOTOR FUEL TAX FUND**

	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET	FY 2015 Budget vs FY 2014	
					Projected	Budget
<b>Beginning Fund Balance</b>	728,199	1,026,005	1,026,005	1,111,495		
<b>REVENUES</b>						
State Allotments	786,270	775,000	781,000	780,000	0%	1%
Other	369,117	-	125,990	125,990	0%	0%
Interest Income	4,920	5,000	4,000	4,000	0%	-20%
<b>TOTAL REVENUE</b>	<b>1,160,306</b>	<b>780,000</b>	<b>910,990</b>	<b>909,990</b>	<b>0%</b>	<b>17%</b>
<b>EXPENDITURES</b>						
Public Improvements	600,000	600,000	563,000	1,337,935	138%	123%
Roadway Pavement Analysis				75,000	100%	100%
Transfer to Debt Service Fund	262,500	262,500	262,500	262,500	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>862,500</b>	<b>862,500</b>	<b>825,500</b>	<b>1,675,435</b>	<b>103%</b>	<b>94%</b>
<b>Revenues Over/Under Expenditures</b>	297,806	(82,500)	85,490	(765,445)	-995%	828%
<b>Ending Fund Balance</b>	<b>1,026,005</b>	<b>943,505</b>	<b>1,111,495</b>	<b>346,050</b>		





<b>Debt Service Fund</b>
--------------------------

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 2015 Budget**

- This fund has revenues exceeding expenditures by \$501
- \$1,769,506 will be spent on paying debt service
- \$34,129 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, 2014, the Village has total gross outstanding debt of \$19,040,575 of which \$15,520,000 is principal. Additional descriptions of each bond issue are provided in the Financial Policy Section of the budget. The five outstanding debt issuances are as follows:

- Corporate Purpose Bond Series of 2006A  
 Original Issue Amount:      \$9,970,000                      Outstanding Principal: \$3,725,000  
 Date of Maturity:      December 15, 2025                      Outstanding Interest:    \$ 675,137
  
- Corporate Purpose Bond Series of 2007B  
 Original Issue Amount:      \$6,000,000                      Outstanding Principal: \$1,685,000  
 Date of Maturity:      December 15, 2027                      Outstanding Interest:    \$ 240,188
  
- Corporate Purpose Bond Series of 2009  
 Original Issue Amount:      \$2,285,000                      Outstanding Principal: \$1,210,000  
 Date of Maturity:      December 1, 2017                      Outstanding Interest:    \$ 121,850

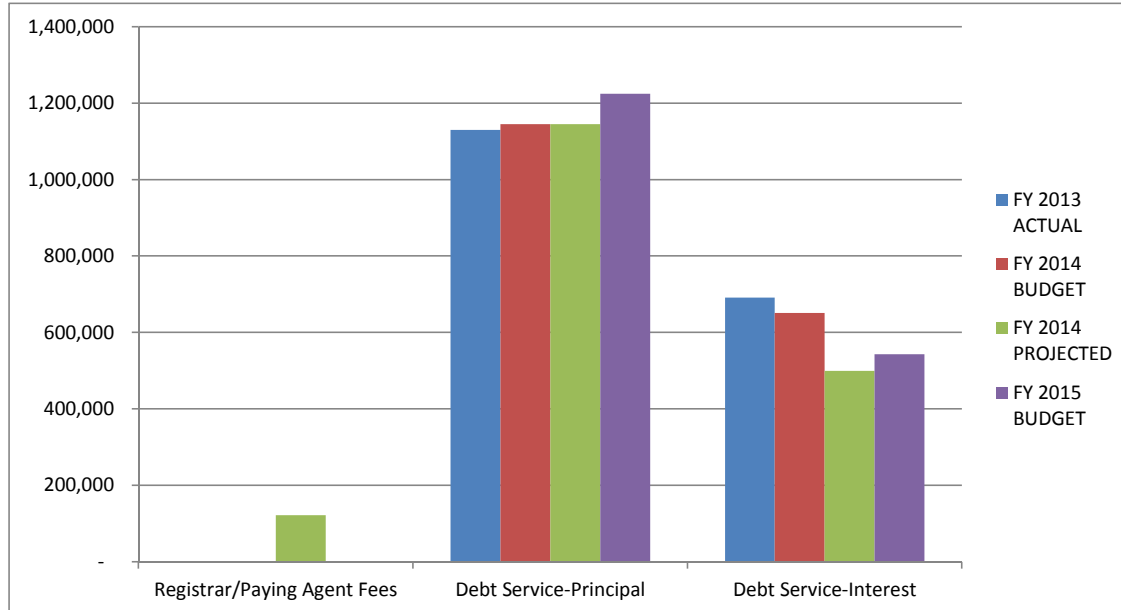
- Corporate Purpose 2011 Refunding Bonds  
 Original Issue Amount: \$2,300,000      Outstanding Principal: \$2,130,000  
 Date of Maturity: December 15, 2024      Outstanding Interest: \$ 456,900
  
- Corporate Purpose 2013 Refunding Bonds  
 Original Issue Amount: \$6,770,000      Outstanding Principal: \$6,770,000  
 Date of Maturity: December 15, 2027      Outstanding Interest: \$2,026,500

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, 2014, 5% of the equalized assessed valuation was approximately \$37,318,616.
- √ 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

**DEBT SERVICE FUND**

	<b>FY 2013 ACTUAL</b>	<b>FY 2014 BUDGET</b>	<b>FY 2014 PROJECTED</b>	<b>FY 2015 BUDGET</b>	<i>FY 2015 Budget vs FY 2014 Projected Budget</i>	
<b>Beginning Fund Balance</b>	15,590	21,237	21,237	33,628		
<b><u>REVENUES</u></b>						
Transfer In - Other Funds	1,566,103	1,535,007	1,516,564	1,507,407	-1%	-2%
Transfer In - MFT Fund	262,500	262,500	262,500	262,500	0%	0%
Interest	91	100	250	100	-60%	0%
<b>TOTAL REVENUE</b>	<b>1,828,694</b>	<b>1,797,607</b>	<b>1,779,314</b>	<b>1,770,007</b>	<b>-1%</b>	<b>-2%</b>
<b><u>EXPENDITURES</u></b>						
Registrar/Paying Agent Fees	1,165	1,200	122,000	1,200	-99%	0%
Debt Service-Principal	1,130,000	1,145,000	1,145,000	1,225,000	7%	7%
Debt Service-Interest	691,881	651,307	499,924	543,306	9%	-17%
<b>TOTAL EXPENDITURES</b>	<b>1,823,046</b>	<b>1,797,507</b>	<b>1,766,924</b>	<b>1,769,506</b>	<b>0%</b>	<b>-2%</b>
<b>Revenues Over/Under Expenditures</b>	5,647	100	12,391	501	100%	100%
<b>Ending Fund Balance</b>	21,237	21,337	33,628	34,129		



<b>DEBT SERVICE FUND</b>		<b>Actual 2013</b>	<b>Budget 2014</b>	<b>Projected 2014</b>	<b>Budget 2015</b>	<b>FY 2015 Budget vs FY 2014 Projected Budget</b>	
<b><u>Professional Services</u></b>							
52-8220	Registrar/Paying Agent Fees	1,165	1,200	122,000	1,200	(120,800)	-
	<b>Total Professional Services</b>	<b>1,165</b>	<b>1,200</b>	<b>122,000</b>	<b>1,200</b>	<b>(120,800)</b>	<b>-</b>
<b><u>Debt Service</u></b>							
59-8200	Debt Principal						
	2004A - Town Center	150,000	-	-	-	-	-
	2006A - Village Hall & Town Center	450,000	450,000	450,000	475,000	25,000	25,000
	2007B - Douglas Rd	240,000	250,000	250,000	250,000	-	-
	2009 - Douglas Rd	280,000	285,000	285,000	295,000	10,000	10,000
	2011 - Refunding 2004A	10,000	160,000	160,000	160,000	-	-
	2013-Refunding Bond	-	-	-	45,000	45,000	45,000
	<b>Total Debt Principal</b>	<b>1,130,000</b>	<b>1,145,000</b>	<b>1,145,000</b>	<b>1,225,000</b>	<b>80,000</b>	<b>80,000</b>
59-8201	Bond Payments - Interest						
	2004 A Town Center	5,325					
	2006A - Village Hall & Town Center	349,575	330,225	181,113	161,763	(19,350)	(168,463)
	2007B - Douglas Rd	201,800	192,800	74,800	65,425	(9,375)	(127,375)
	2009 - Douglas Rd	64,181	56,482	56,482	47,219	(9,263)	(9,263)
	2011 - Refunding 2004A	71,000	71,800	71,800	68,600	(3,200)	(3,200)
	2013-Refunding Bond	-	-	115,729	200,300	84,571	200,300
	<b>Total Bond Payments - Interest</b>	<b>691,881</b>	<b>651,307</b>	<b>499,924</b>	<b>543,306</b>	<b>43,383</b>	<b>(108,001)</b>
	<b>Total Debt Service</b>	<b>1,821,881</b>	<b>1,796,307</b>	<b>1,644,924</b>	<b>1,768,306</b>	<b>123,383</b>	<b>(28,001)</b>
<b>TOTAL DEBT SERVICE FUND</b>		<b>1,823,046</b>	<b>1,797,507</b>	<b>1,766,924</b>	<b>1,769,506</b>	<b>2,583</b>	<b>(28,001)</b>

## **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 2015 Budget**

- Expenditures exceed revenues for FY 2015 by \$468,100
- Expenditures total \$491,600
- Estimated Ending Reserved Fund Balance of \$(87,632)

### **Challenges/Issues**

Funding for FY 2015 capital improvements is being supplied from remaining bond proceeds, grant revenues and the reserves accumulated from the Roadway capital improvement 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. The Village will also be identifying internal revenue sources to commit to funding this Fund for subsequent years.

### **Major Accomplishments**

- Finalized the Computer infrastructure upgrade project
- Installed the Handicap Access system to the Village Hall entrance doors
- Bid out and completed the parking lot and drive access repairs at the Public Works Facility, Village Hall and Police Station

### **FY 2015 Expenditure descriptions:**

#### Village Entryway Signs

The budget has \$60,000 included for the repair and replacement of Village Signs to be placed at entry points welcoming travelers to the Village.

#### Deicing Equipment

The budget includes \$118,000 for the purchase of de-icing equipment to be installed on the Public Works vehicles during the snow season. The equipment will be used to reduce the amount of salt used on roadways

#### Old Village Hall site

\$37,100 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.

#### 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.

Main Street and Tyler Street Bridge Improvements

\$72,000 and \$64,500, respectively, is in the budget to increase safety to pedestrians and motorists using this roadway and decrease the potential liability on the Village.

**2015 Capital Improvement Fund Objectives:**

1. Apply for a number of grants
2. Complete all of the projects included in the FY 15 Budget

## CAPITAL IMPROVEMENT FUND

	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET	FY 2015 Budget vs FY 2014	
					Projected	Budget
<b>Beginning Fund Balance</b>	830,553	773,493	773,493	380,468		
<b>REVENUES</b>						
Charges for Service	23,463	15,000	20,000	20,000	0%	33%
Grant Proceeds	1,063,663	0	15,000	0	-100%	100%
Interest	11,887	10,000	3,800	3,500	-8%	-65%
<b>TOTAL REVENUE</b>	<b>1,099,013</b>	<b>25,000</b>	<b>38,800</b>	<b>23,500</b>	<b>-39%</b>	<b>-6%</b>
<b>EXPENDITURES</b>						
<b>Capital Improvements</b>						
Transfer Out	0	0	0	80,000	0%	0%
Mill Rd Expense	21,813	60,000	60,000	60,000	0%	0%
Old Village Hall	0	40,000	2,900	37,100	1179%	-7%
Village Hall Expenditures	73,301	115,000	158,925	0	-100%	-100%
Douglas Rd/Minkler Rd Exp	58,862	60,000	60,000	0	-100%	0%
Other Capital Outlay	1,002,097	220,000	150,000	314,500	110%	43%
<i>Village Hall Entryways Signs \$60,000</i>						
<i>Public Works Deicer System \$118,000</i>						
<i>Main Street Bridge Improvements \$72,000</i>						
<i>Tyler Street Bridge Improvements \$64,500</i>						
<b>TOTAL EXPENDITURES</b>	<b>1,156,073</b>	<b>435,000</b>	<b>431,825</b>	<b>491,600</b>	<b>14%</b>	<b>13%</b>
<b>Revenues Over/Under Expenditures</b>	<b>(57,060)</b>	<b>(410,000)</b>	<b>(393,025)</b>	<b>(468,100)</b>	<b>19%</b>	<b>14%</b>
<b>Ending Fund Balance</b>	<b>773,493</b>	<b>363,493</b>	<b>380,468</b>	<b>(87,632)</b>		

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**Water and Sewer Fund**

The Water and Sewer Fund is managed by the Public Works Director with the assistance of the Utility Services Director. The water system includes eight wells, six 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.

The Public Works department staffing levels remained at 21.0 FTE’s even though some restructuring was completed during FY 2014. The creation of the Utility Services Director position in FY 2014 was offset by the elimination of a Technician I position. The FTE’s are allocated to the Road and Bridge Fund and the Water and Sewer Fund based upon work assignments beginning in FY 2015.

<b><u>Public Works Department</u></b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Actual FY 2013</b>	<b>Budget FY 2014</b>	<b>Projected FY 2014</b>	<b>Budget FY 2015</b>
Public Works Director	1.0	1.0	1.0	1.0	1.0	1.0
Utility Services Director	-	-	-	-	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	-	-	-	-
Operations Superintendent	3.0	3.0	2.0	2.0	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	7.5	6.5	6.5
Technicians II	5.0	5.0	5.0	5.0	5.0	5.0
<b>Total</b>	<b>23.5</b>	<b>23.5</b>	<b>21.5</b>	<b>21.0</b>	<b>21.0</b>	<b>21.0</b>

**Fiscal Year 2015 Budget**

- Total revenues of \$6.1 million
- Total expenses of \$6.2 million
- Ending Unrestricted Net Assets Balance of \$8.6 million

**Revenues**

- Budgeted total revenues have increased 4%.
- The largest component of water revenue is user charges which are estimated to remain at FY 2014 levels.
- Charge for services revenue is up 4% due to increases in Water Tap on fees and MXU fees.
- Grants revenue is the amount of treasury rebate being received on the 2009 bond issue which decreases annually.
- Interest earnings are estimated to be consistent with prior years.

- Donations/contributions are down 26% as less developer public improvements are anticipated to be received.

### **Expenses**

- Total expenses are lower by 24% because of decreased budgets for Professional Services and Capital Outlay.
- Personnel services increased 5% due to the department restructuring which occurred in FY 2014.
- Insurance/benefits increased 2% due to the increase in personnel costs.
- Professional services decreased 21% due to a \$16,000 decrease in the engineering services line item related to a one-time expense to update the water model.
- Contractual services decreased 11% (\$171,999) primarily due to line item decreases in Electricity Pumping Expenses (\$85,000) and Well Maintenance (\$100,000) which are revised to historical expenses. These decreases are offset by line item increases in General insurance (\$12,300), Maintenance-Water Meters (\$9,000), and other minor adjustments.
- Communication decreases 9% (\$5,500) due to a \$5,000 decrease in Postage costs.
- Professional development has no change.
- Operating supplies cost remains consistent with the previous year.
- Debt service is estimated to remain similar to the prior fiscal year.
- Capital outlay decreased 57% (\$1,816,520) due to the completion of the Rt. 71 Watermain Relocation project. Ogden Falls Tower rehabilitation (\$800,000) is being carried over from the previous year. The installation of an emergency power source for Well # 6 is included in the budget (\$550,000).

### **Challenges/Issues**

The primary source of revenue for this Fund is related to Charges for Services issued in the form of bills to customers. 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 but rather for system improvements related to growth. Total operating revenues support operating expenses and some capital improvements to existing system components. The Village is refining a long-term capital improvement plan to identify system needs to maintain the system in an operating condition in accordance with all regulatory requirements. The plan will identify system costs and will drive the discussion of funding options. Current funding mechanisms are insufficient to meet the future capital improvement needs.

### **Fiscal Year 2014 Major Accomplishments**

- Rehab/relining program of old manholes in Village to reduce inflow and infiltration of storm water into the sanitary sewers. SPO 1.3.1
- Monitored IDOT's US 30 and IL 71 reconstruction projects. Protected and adjusted Village facilities as necessary. SPO 6.3.3

- Completed the RT. 71 Water main Relocation Project in preparation for the roadway widening project to begin.
- GPS/GIS water structures identified included all fire hydrants north of the river are completed. SPO 1.3.1
- Worked with IEPA and the Northwest Water Planning Alliance to find alternative water sources to deep wells. Investigated interconnects of water systems with surrounding communities. SPO 4.1.5
- Completed upgrade of software to the SCADA system for the monitoring of wells and water towers

### **Strategic Planning Objectives**

- Rehab/relining program of old manholes continues within the Village to reduce inflow and infiltration of storm water into the sanitary sewers. SPO 1.3.1
- Monitor IDOT's US 30 and IL 71 roadway reconstruction projects. Protect and adjust Village facilities as necessary. SPO 6.3.3
- GPS/GIS water structures for all fire hydrants south of the river. SPO 1.3.1
- Work with IEPA and the Northwest Water Planning Alliance to find alternative water sources to deep wells. Investigate interconnects of water systems with surrounding communities. SPO 4.1.5
- Re-Grade ditches in Cedar Glen and Windcrest after Fox Metro Sanitary Project is complete.
- Review and evaluate capital projects identified in 2013/14 water study. SPO 6.3.3
- Revisit the list of core/non-core tasks performed by the Utilities Division. Identify functions that could be done in house compared to contracting out. SPO 1.3.1

**Water Pumpage by Month for the Last Four Fiscal Years**

	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>
May	75,885,000	86,254,000	89,625,000	81,581,000
June	71,140,000	86,424,000	115,986,000	80,521,000
July	87,716,000	98,162,000	115,945,000	99,636,000
August	86,189,000	81,111,000	93,733,000	98,405,000
September	77,171,000	79,325,000	89,193,000	89,622,000
October	75,475,000	68,678,000	72,019,000	74,927,000
November	63,307,000	62,183,000	64,939,000	74,927,000
December	66,009,000	63,675,000	67,443,000	69,252,000
January	70,749,000	66,815,000	68,380,000	75,633,000
February	66,268,000	60,947,000	61,055,000	66,709,000
March	75,825,000	67,748,000	69,717,000	71,541,000
April	70,431,000	65,583,000	67,224,000	74,525,000
<b>Totals:</b>	<b>886,165,000</b>	<b>886,905,000</b>	<b>975,259,000</b>	<b>957,279,000</b>

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

	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>
May	10,487	10,597	10,733	10,829
July	10,501	10,581	10,712	10,843
September	10,528	10,645	10,766	10,901
November	10,569	10,643	10,766	10,927
January	10,572	10,675	10,818	10,962
March	10,586	10,690	10,815	10,973

**WATER AND SEWER FUND  
FUND SUMMARY**

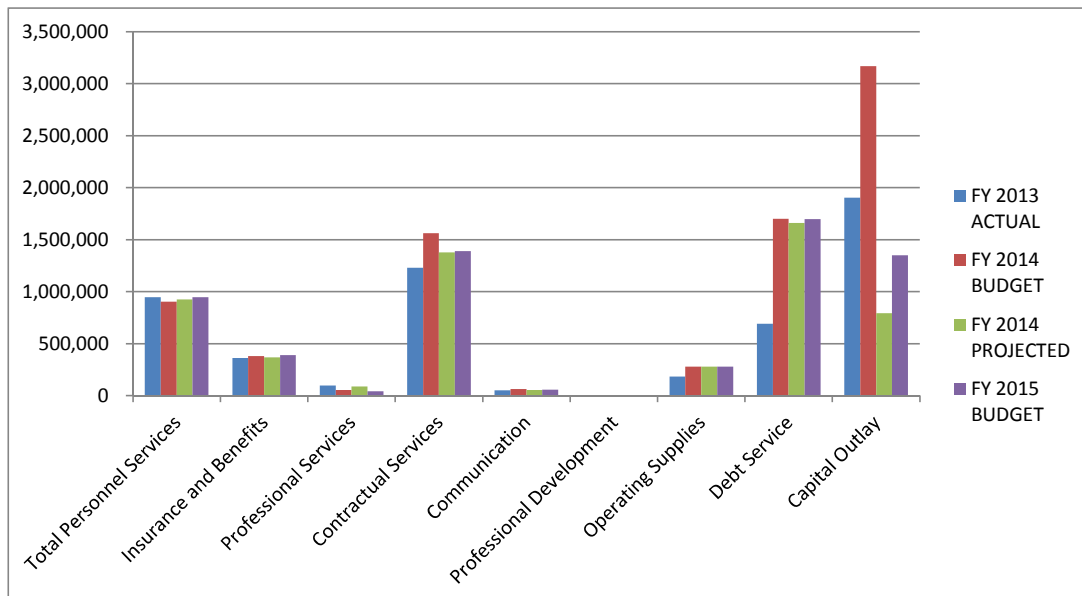
	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET	FY 2015 Budget vs FY 2014	
					Projected	Budget
<b>Beginning Unrestricted Net Assets</b>	5,382,787	7,963,364	7,963,364	8,719,876		
<b><u>REVENUES</u></b>						
Charges for Services	6,691,702	5,726,500	6,161,500	5,968,500	-3%	4%
Permits	380	300	300	300	0%	0%
Grants	610,021	107,500	99,265	96,000	-3%	-11%
Interest	27,352	23,000	23,000	23,000	0%	0%
Donations/Contributions	30,761	9,500	18,347	7,000	-62%	-26%
Transfers In	1,621,000	0	0	0	0%	0%
Miscellaneous	3,540	0	1,500	0	-100%	0%
<b>TOTAL REVENUE</b>	<b>8,984,756</b>	<b>5,866,800</b>	<b>6,303,912</b>	<b>6,094,800</b>	-3%	4%
<b><u>EXPENSES</u></b>						
Personnel Services	948,033	903,714	926,022	946,102	2%	5%
Insurance and Benefits	361,726	380,893	367,150	388,152	6%	2%
Professional Services	97,927	55,000	88,850	43,288	-51%	-21%
Contractual Services	1,228,517	1,561,400	1,375,900	1,389,401	1%	-11%
Communication	51,146	63,000	53,200	57,500	8%	-9%
Professional Development	3,899	5,600	5,000	5,600	12%	0%
Operating Supplies	184,564	278,600	278,000	278,600	0%	0%
Debt Service	692,132	1,699,547	1,659,558	1,696,805	2%	0%
Capital Outlay	1,903,597	3,166,520	793,720	1,350,000	70%	-57%
<b>TOTAL EXPENSES</b>	<b>5,471,542</b>	<b>8,114,274</b>	<b>5,547,400</b>	<b>6,155,448</b>	11%	-24%
<b>Change in Unrestricted Net Assets</b>	3,513,214	(2,247,474)	756,512	(60,648)	-108%	-97%
<b>Other Financing Source/Use</b>	(932,637)	0	0	0		
<b>Ending Unrestricted Net Assets</b>	<b>7,963,364</b>	<b>5,715,890</b>	<b>8,719,876</b>	<b>8,659,228</b>		

**WATER AND SEWER FUND  
REVENUE SUMMARY**

REVENUE	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET	FY 2015 Budget vs FY 2014	
					Projected	Budget
<b>Charges for Service</b>						
Water	4,038,513	3,800,000	3,800,000	3,800,000	0%	0%
Sewer Maintenance	1,422,215	1,400,000	1,400,000	1,400,000	0%	0%
Water & Sewer Recapture	23,680	0	0	0	0%	0%
Water Tap on Fees	1,032,360	400,000	800,000	600,000	-25%	50%
MXU Fees	92,210	55,000	90,000	100,000	11%	82%
Sewer Line Contribution	0	0	0	0	0%	0%
Bulk Water Sales	13,451	3,500	5,500	3,500	-36%	0%
Meter Sales	7,381	10,000	10,000	10,000	0%	0%
Inspections/Observations	12,186	13,000	11,000	10,000	-9%	-23%
Consumption Reports	36,254	30,000	25,000	30,000	20%	0%
Reimbursements	13,452	15,000	20,000	15,000	-25%	0%
<b>Total C.F.S</b>	<b>6,691,702</b>	<b>5,726,500</b>	<b>6,161,500</b>	<b>5,968,500</b>	-3%	4%
<b>Permits</b>	380	300	300	300	0%	0%
<b>Grants</b>	610,021	107,500	99,265	96,000	-3%	-11%
<b>Interest</b>	27,352	23,000	23,000	23,000	0%	0%
<b>Donations/Contributions</b>	30,761	9,500	18,347	7,000	-62%	-26%
<b>Transfers In</b>	1,621,000	0	0	0	0%	0%
<b>Miscellaneous</b>	3,540	0	1,500	0	-100%	0%
<b>TOTAL REVENUE</b>	<b>8,984,756</b>	<b>5,866,800</b>	<b>6,303,912</b>	<b>6,094,800</b>	-3%	4%

**WATER AND SEWER FUND  
EXPENSE SUMMARY**

EXPENSES	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET	FY 2015 Budget vs FY 2014	
					Projected	Budget
<b>Personnel Services</b>						
Salaries Full-Time	892,780	834,888	813,022	875,996	8%	5%
Salaries Part-Time	12,487	17,576	11,000	17,575	60%	0%
Overtime	42,766	51,250	102,000	52,531	-48%	2%
<b>Total Personnel Services</b>	<b>948,033</b>	<b>903,714</b>	<b>926,022</b>	<b>946,102</b>	2%	5%
<b>Insurance and Benefits</b>	361,726	380,893	367,150	388,152	6%	2%
<b>Professional Services</b>	97,927	55,000	88,850	43,288	-51%	-21%
<b>Contractual Services</b>	1,228,517	1,561,400	1,375,900	1,389,401	1%	-11%
<b>Communication</b>	51,146	63,000	53,200	57,500	8%	-9%
<b>Professional Development</b>	3,899	5,600	5,000	5,600	12%	0%
<b>Operating Supplies</b>	184,564	278,600	278,000	278,600	0%	0%
<b>Debt Service</b>	692,132	1,699,547	1,659,558	1,696,805	2%	0%
<b>Capital Outlay</b>	1,903,597	3,166,520	793,720	1,350,000	70%	-57%
<b>TOTAL EXPENSES</b>	<b>5,471,542</b>	<b>8,114,274</b>	<b>5,547,400</b>	<b>6,155,448</b>	11%	-24%



**WATER AND SEWER FUND  
OPERATIONS AND MAINTENANCE**

	<b>Actual 2013</b>	<b>Budget 2014</b>	<b>Projected 2014</b>	<b>Budget 2015</b>	<i>FY 2015 Budget vs FY 2014 Projected Budget</i>	
<b><u>Personnel Services</u></b>						
50-6210 Salaries, Full-Time	892,780	834,888	813,022	875,996	62,974	41,108
50-6222 Salaries, Part-Time	12,487	17,576	11,000	17,575	6,575	(1)
50-6230 Overtime	42,766	51,250	102,000	52,531	(49,469)	1,281
<b>Total Personnel Services</b>	<b>948,033</b>	<b>903,714</b>	<b>926,022</b>	<b>946,102</b>	<b>20,080</b>	<b>42,388</b>
<b><u>Insurance and Benefits</u></b>						
51-6310 FICA	68,538	68,110	68,110	71,632	3,522	3,522
51-6315 IMRF	101,970	101,693	101,693	108,689	6,996	6,996
51-6330 Health Insurance	178,735	198,540	185,000	194,514	9,514	(4,026)
51-6333 Life Insurance	410	416	447	454	7	38
51-6335 Dental Insurance	12,074	12,134	11,900	12,863	963	729
<b>Total Insurance and Benefits</b>	<b>361,726</b>	<b>380,893</b>	<b>367,150</b>	<b>388,152</b>	<b>21,002</b>	<b>7,259</b>
<b><u>Professional Services</u></b>						
52-6480 Engineering Expense	3,337	20,000	28,800	4,000	(24,800)	(16,000)
52-6520 Legal Services	14,208	2,000	-	2,000	2,000	-
52-6530 Miscellaneous Professional Services						
Investment Expense				2,000	2,000	2,000
Credit Card & Collection Processing Fees	24,379	27,000	22,500	28,000	5,500	1,000
VANCO Services	-	-	-	2,000		
Drug Screens	2,849	2,500	1,050	700	(350)	(1,800)
OSHA Testing	-	-	-	588	588	588
NPDES Permit	1,000	500	1,000	1,000	-	500
Miscellaneous	380	-	-	-	-	-
<b>Total Miscellaneous Professional Services</b>	<b>28,608</b>	<b>30,000</b>	<b>24,550</b>	<b>34,288</b>	<b>7,738</b>	<b>2,288</b>



<b>WATER AND SEWER FUND OPERATIONS AND MAINTENANCE</b>		<b>Actual 2013</b>	<b>Budget 2014</b>	<b>Projected 2014</b>	<b>Budget 2015</b>	<b>FY 2015 Budget vs FY 2014 Projected Budget</b>	
52-8220	Registrar/Paying Agent Fees Fees for all Water and Sewer related debt	51,775	3,000	35,500	3,000	(32,500)	-
<b>Total Professional Services</b>		<b>97,927</b>	<b>55,000</b>	<b>88,850</b>	<b>43,288</b>	<b>(47,562)</b>	<b>(13,712)</b>
<b><u>Contractual Services</u></b>							
53-6500	General Insurance	48,429	50,400	71,100	62,701	(8,399)	12,301
53-6555	Rental Expense Rental of equipment for water main breaks, water or sewer line repair	917	5,000	800	5,000	4,200	-
53-6585	Uniform Service Uniform rental service for Public Works staff	3,781	8,000	3,100	5,400	2,300	(2,600)
53-6595	Water Analysis Water sampling in the Village that is done in-house Community Water Supply Testing Fund	13,702	15,000	24,000	15,000	(9,000)	-
53-6606	J.U.L.I.E. Underground utility location services	11,218	6,500	12,000	8,300	(3,700)	1,800
53-6770	Pumping Expense, Electricity Electricity expense for wells 3, 4, 6, 7, 8, 9, 10, and 11	401,911	500,000	410,000	415,000	5,000	(85,000)
53-7310	Maintenance; Building Maintenance and security system fees on well houses and lift stations	8,050	13,500	7,400	10,000	2,600	(3,500)
53-7315	Maintenance; Equipment Maintenance and repair to public works vehicles or equipment	40,992	43,000	40,000	40,000	-	(3,000)

<b>WATER AND SEWER FUND OPERATIONS AND MAINTENANCE</b>		<b>Actual 2013</b>	<b>Budget 2014</b>	<b>Projected 2014</b>	<b>Budget 2015</b>	<b>FY 2015 Budget vs FY 2014 Projected Budget</b>	
53-7365	Maintenance; Safety Equipment Safety equipment for the chlorine rooms at the Village wells	4,535	2,000	1,400	2,000	600	-
53-7375	Maintenance; Garage Maintenance at the Public Works Facility garage	21	1,000	100	1,000	900	-
53-7380	Maintenance; Wells Maintenance and chemicals for wells 3, 4, 6, 7, 8, 9, 10 and 11	123,482	250,000	200,000	150,000	(50,000)	(100,000)
53-7390	Maintenance; Sewer Main Maintenance on all Village sewer lines including lift stations, televising lines, and sewer lining	126,318	180,000	150,000	180,000	30,000	-
53-7395	Maintenance; Booster Stations Maintenance on two Village booster and six pressure reducing stations	-	1,000	-	1,000	1,000	-
53-7400	Maintenance; Water Meters Maintenance on any water meter in the Village	11,896	5,000	25,000	14,000	(11,000)	9,000
53-7405	Maintenance; Pumps Maintenance on pumps used in water main breaks	-	1,000	-	-	-	(1,000)
53-7410	Maintenance; Water Tower Maintenance on the Village water towers and supplies, such as light bulbs and cathodic protection	4,550	5,000	4,000	5,000	1,000	-
53-7415	Maintenance; Water Main Maintenance on all Village water mains including all necessary parts	20,009	20,000	10,000	20,000	10,000	-

<b>WATER AND SEWER FUND OPERATIONS AND MAINTENANCE</b>		<b>Actual 2013</b>	<b>Budget 2014</b>	<b>Projected 2014</b>	<b>Budget 2015</b>	<b>FY 2015 Budget vs FY 2014 Projected Budget</b>	
53-7420	Maintenance; Fire Hydrants Purchase of new fire hydrants and maintenance of existing hydrants	5,681	10,000	12,000	10,000	(2,000)	-
53-7425	Maintenance; Radium Removal Operation of the radium removal equipment	403,023	445,000	405,000	445,000	40,000	-
<b>Total Contractual Services</b>		<b>1,228,517</b>	<b>1,561,400</b>	<b>1,375,900</b>	<b>1,389,401</b>	<b>13,501</b>	<b>(171,999)</b>
<b><u>Communication</u></b>							
54-6550	Printing Expense Outsourcing the printing of utility bills	12,022	14,000	14,000	14,000	-	-
54-6715	Advertising, Bids and Records Advertising and bid award documents for water or sewer projects	-	1,000	200	500	300	(500)
54-6765	Postage Postage for utility bills	24,907	35,000	26,000	30,000	4,000	(5,000)
54-6785	Telephone Expense All telecommunication expenses that include auto dialers for the SCADA system, lift stations, and cell phones	14,216	13,000	13,000	13,000	-	-
<b>Total Communication</b>		<b>51,146</b>	<b>63,000</b>	<b>53,200</b>	<b>57,500</b>	<b>4,300</b>	<b>(5,500)</b>
<b><u>Professional Development</u></b>							
55-6566	Travel and Training Continuing education classes, local and out-of-state for water operators and staff	1,523	3,000	2,500	3,000	500	-

<b>WATER AND SEWER FUND OPERATIONS AND MAINTENANCE</b>		<b>Actual 2013</b>	<b>Budget 2014</b>	<b>Projected 2014</b>	<b>Budget 2015</b>	<b>FY 2015 Budget vs FY 2014 Projected Budget</b>	
55-6730	Dues	2,376	2,600	2,500	2,600	100	-
	American Water Works Association						
	Illinois Rural Water Association						
	Kane County Water						
	National Safety Council						
	<b>Total Professional Development</b>	<b>3,899</b>	<b>5,600</b>	<b>5,000</b>	<b>5,600</b>	<b>600</b>	<b>-</b>
<b><u>Operating Supplies</u></b>							
56-6735	Gasoline	55,093	65,000	65,000	65,000	-	-
	Gasoline purchase for Public Works vehicles						
56-6740	Office Supplies	1,685	4,000	4,000	4,000	-	-
	Day-to-day office supplies; i.e. pens, pencils, computer paper stationary, keys, etc						
56-6806	Miscellaneous	821	5,600	5,000	5,600	600	-
56-7425	Maintenance, Supplies	4,692	2,000	2,000	2,000	-	-
	Inspector supplies; i.e. daily log books, file folders, maps						
56-7445	Tool Expense	880	2,000	2,000	2,000	-	-
	Tools for vehicles, fire hydrants or water shut-offs						
56-7892	Water Meter Supplies						
	Water Meters for New Homes & Commercial Development		50,000	50,000	50,000	-	-
	Water Meter Replacements		150,000	150,000	150,000	-	-
	<b>Total Water Meter Supplies</b>	<b>121,393</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>-</b>	<b>-</b>
	<b>Total Operating Supplies</b>	<b>184,564</b>	<b>278,600</b>	<b>278,000</b>	<b>278,600</b>	<b>600</b>	<b>-</b>

<b>WATER AND SEWER FUND OPERATIONS AND MAINTENANCE</b>		<b>Actual 2013</b>	<b>Budget 2014</b>	<b>Projected 2014</b>	<b>Budget 2015</b>	<b>FY 2015 Budget vs FY 2014 Projected Budget</b>	
<b><u>Capital Outlay</u></b>							
57-8050	Utility System Improvements						
	Route 71 Watermain Relocation	1,903,597	2,200,000	777,200		(777,200)	(2,200,000)
	Scada system upgrade		16,520	16,520		(16,520)	(16,520)
	Ogden Falls Tower rehabilitation		800,000	-	800,000	800,000	-
	Emergency power source Well # 7		150,000	-	550,000	550,000	400,000
<b>Total Capital Outlay</b>		<b>1,903,597</b>	<b>3,166,520</b>	<b>793,720</b>	<b>1,350,000</b>	<b>556,280</b>	<b>(1,816,520)</b>
<b>TOTAL WATER AND SEWER OPERATION AND MAINTENANCE</b>		<b>4,779,410</b>	<b>6,414,727</b>	<b>3,887,842</b>	<b>4,458,643</b>	<b>568,801</b>	<b>(1,958,084)</b>
<b><u>Debt Service</u></b>							
59-7900	Revolving Loan-Principal (1997 and 2004 IEPA loans)		120,576	120,576	123,830	3,254	3,254
59-7901	Revolving Loan-Interest (1997 and 2004 IEPA loans)		28,290	28,290	25,036	(3,254)	(3,254)
59-8202	2012 Bond Payment - Principal		300,000	300,000	315,000	15,000	15,000
59-8203	2013 Bond Payment - Principal		-	-	10,000	10,000	10,000
59-8208	2006B Bond Payment - Principal		100,000	100,000	115,000	15,000	15,000
59-8209	2007A Bond Payment - Principal		150,000	150,000	150,000		
59-8210	2009 Bond Payment - Principal		265,000	265,000	275,000	10,000	10,000
59-8211	2011 Bond Payment - Principal		125,000	125,000	130,000	5,000	5,000
59-8212	2012 Bond Payment - Interest		73,655	73,655	54,400	(19,255)	(19,255)
59-8213	2013 Bond Payment - Interest		-	31,287	54,150	22,863	54,150
59-8218	2006B Bond Payment - Interest		42,232	42,232	37,982	(4,250)	(4,250)
59-8219	2007A Bond Payment - Interest		116,275	45,000	39,000	(6,000)	(77,275)
59-8220	2009 Bond Payment - Interest		323,944	323,943	315,332	(8,611)	(8,612)
59-8220	2011 Bond Payment - Interest		54,575	54,575	52,075	(2,500)	(2,500)
<b>Total Debt Service</b>		<b>692,132</b>	<b>1,699,547</b>	<b>1,659,558</b>	<b>1,696,805</b>	<b>37,247</b>	<b>(2,742)</b>
<b>TOTAL WATER AND SEWER FUND</b>		<b>5,471,542</b>	<b>8,114,274</b>	<b>5,547,400</b>	<b>6,155,448</b>	<b>606,048</b>	<b>(1,960,826)</b>

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<b>Garbage Collection Fund</b>
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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 fiscal year FY 2014, rates increased 5% from \$17.25 per month for regular residential service to \$18.11 per month and \$13.80 per month to \$14.49 per month for senior citizen residential. These services are billed bi-monthly. Residents pay \$1.00 per sticker for yard waste stickers. The current garbage contract expires on April 30, 2017. Annual rate increases of 5% are included in the contract.

**Fiscal Year 2015 Budget**

- Total revenues exceed total expenses by \$2,400
- Estimated reserve balance of \$541,038 at April 30, 2014
- The reserve balance is just under 2 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 Four Fiscal Years**

	FY 2011	FY 2012	FY 2013	FY 2014
May	9,749	9,591	9,680	9,845
July	9,766	9,595	9,679	9,909
September	9,800	9,628	9,716	9,896
November	9,816	9,631	9,788	9,929
January	9,801	9,618	9,791	9,951
March	9,807	9,755	9,835	9,929

**GARBAGE COLLECTION FUND**

	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET	FY 2015 Budget vs FY 2014	
					Projected	Budget
<b>Beginning Net Assets</b>	548,035	538,631	538,631	541,038		
<b><u>REVENUES</u></b>						
<b>Charges for Services</b>						
Disposal Fees	2,030,359	2,175,000	2,125,000	2,231,250	5%	3%
Waste Stickers and Bins	1,695	1,500	1,507	1,500	0%	0%
<b>Total Charges for Services</b>	<b>2,032,054</b>	<b>2,176,500</b>	<b>2,126,507</b>	<b>2,232,750</b>	<b>5%</b>	<b>3%</b>
<b>Interest</b>	1,095	900	900	900	0%	0%
<b>MISCELLANEOUS</b>	26,648	0	0	0	0%	0%
<b>TOTAL REVENUE</b>	<b>2,059,797</b>	<b>2,177,400</b>	<b>2,127,407</b>	<b>2,233,650</b>	<b>5%</b>	<b>3%</b>
<b><u>EXPENSES</u></b>						
<b>Professional Services</b>						
Disposal Service	2,069,201	2,175,000	2,125,000	2,231,250	5%	3%
<b>TOTAL EXPENSES</b>	<b>2,069,201</b>	<b>2,175,000</b>	<b>2,125,000</b>	<b>2,231,250</b>	<b>5%</b>	<b>3%</b>
<b>Revenues Over/Under Expenditures</b>	(9,404)	2,400	2,407	2,400	0%	0%
<b>Ending Net Assets</b>	<b>538,631</b>	<b>541,031</b>	<b>541,038</b>	<b>543,438</b>		



## **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 2015 Budget**

- Total revenues exceed expenditures by \$1,215,485
- Municipal contribution of \$1,185,000 which is up \$110,000 from FY 2014
- Expenditures for FY 2015 total \$592,275
- Estimated Ending Net Assets Balance of \$20,243,153

### **Challenges/Issues**

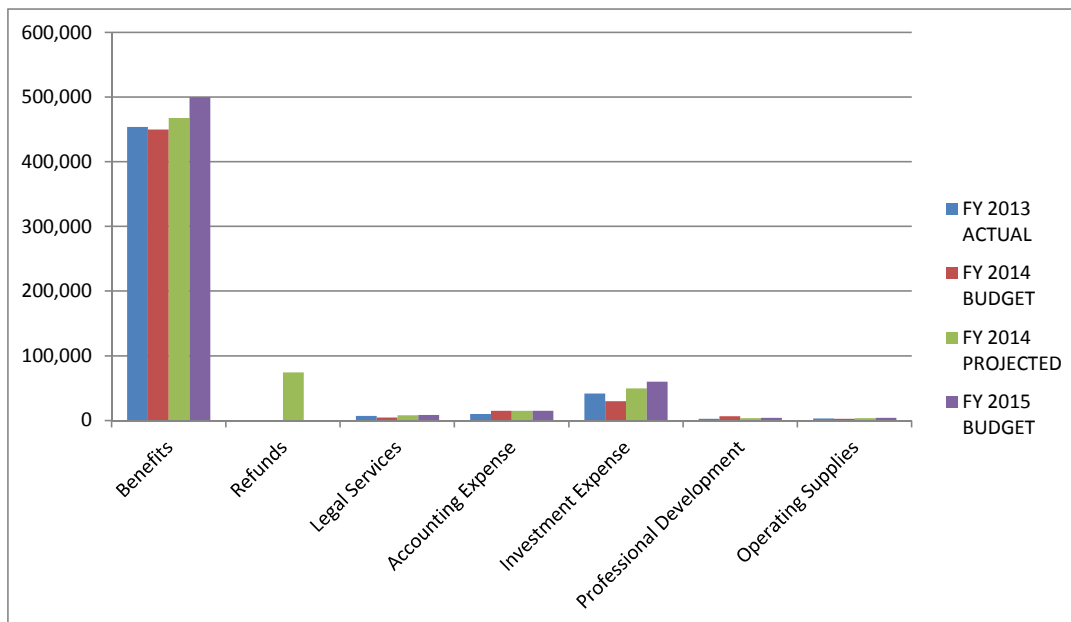
The Village is responsible for determining, on an annual basis through an actuarial study, the amount of employer contributions, usually from the property tax levy, that the Village must contribute to the fund in order to provide monies for future pension costs. The annual contribution to be provided 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, 2013, showed that the Police Pension Fund had a funding level of 68.0% and a return on its investment of 8%.

As of April 30, 2014 the Police Pension Fund has eight retirees. It is anticipated that this Fund will have minimal additional retirement obligations for the near future.

**POLICE OFFICERS' PENSION FUND**

	<b>FY 2013 ACTUAL</b>	<b>FY 2014 BUDGET</b>	<b>FY 2014 PROJECTED</b>	<b>FY 2015 BUDGET</b>	<i>FY 2015 Budget vs FY 2014 Projected Budget</i>	
<b>Beginning Net Assets</b>	<b>14,637,718</b>	<b>16,790,360</b>	<b>16,790,360</b>	<b>18,989,232</b>		
<b><u>REVENUES</u></b>						
Employer Contribution						
Property Taxes	1,025,000	1,075,000	1,075,000	1,185,000	10%	10%
Employee Contributions	394,850	400,000	396,760	408,760	3%	2%
Interest Income	1,251,651	250,000	1,350,000	250,000	-81%	0%
<b>TOTAL REVENUES</b>	<b>2,671,502</b>	<b>1,725,000</b>	<b>2,821,760</b>	<b>1,843,760</b>	<b>-35%</b>	<b>7%</b>
<b><u>EXPENDITURES</u></b>						
Benefits	453,869	450,000	468,000	500,000	7%	11%
Refunds	0	0	74,513	0	-100%	0%
Legal Services	7,246	5,000	8,000	8,500	6%	70%
Accounting Expense	9,990	15,000	15,000	15,000	0%	0%
Investment Expense	41,664	30,000	50,000	60,000	20%	100%
Professional Development	2,987	6,800	3,575	4,275	20%	-37%
Operating Supplies	3,104	3,000	3,800	4,500	18%	50%
<b>TOTAL EXPENDITURES</b>	<b>518,860</b>	<b>509,800</b>	<b>622,888</b>	<b>592,275</b>	<b>-5%</b>	<b>16%</b>
<b>Revenues Over/Under Expenditures</b>	<b>2,152,642</b>	<b>1,215,200</b>	<b>2,198,872</b>	<b>1,251,485</b>	<b>-43%</b>	<b>3%</b>
<b>Ending Net Assets</b>	<b>16,790,360</b>	<b>18,005,560</b>	<b>18,989,232</b>	<b>20,240,717</b>		



**VILLAGE OF OSWEGO  
KENDALL COUNTY, ILLINOIS**

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**ORDINANCE NO. 14-33**

**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, 2014 AND ENDING ON APRIL 30, 2015.**

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**PASSED BY THE VILLAGE BOARD  
OF THE VILLAGE OF OSWEGO**

**This 29<sup>th</sup> day of April, 2014**

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Published in pamphlet form by authority of the President and Board of Trustees  
of the Village of Oswego on April 30, 2014.

**ORDINANCE NO. 14- 33****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, 2014 AND ENDING ON APRIL 30, 2015.**

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**WHEREAS**, on March 6, 2014, 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, 2014 and ending on April 30, 2015; and

**WHEREAS**, a Public Hearing on said proposed Budget was conducted on April 15, 2014 pursuant to legal notice published April 3, 2014 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, 2014 and ending on April 30, 2015 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, 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 a two-thirds vote of the Board of Trustees of the Village of Oswego, Kendall County, this 29th day of April, 2014, by the following roll call vote:

PAM PARR	<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 as President of the Board of Trustees of the Village of Oswego, Kendall County, Illinois this 29<sup>th</sup> day of April, 2014.



\_\_\_\_\_  
BRIAN LeCLERCQ, VILLAGE PRESIDENT



\_\_\_\_\_  
TINA TOUCHETTE, VILLAGE CLERK

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, 2014 AND ENDING ON APRIL 30, 2015.**

which Ordinance was duly adopted by said Board of Trustees at a regular meeting held on the 29<sup>th</sup> day of April, 2014.

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 30<sup>th</sup> day of April, 2014.



*Tina Touchette*  
 \_\_\_\_\_  
 Tina Touchette, Village Clerk  
 Village of Oswego

FY 2015 EMPLOYEE COMPENSATION DISCLOSURE (Public Act 97-0609)  
 (Amounts are based on Budgeted Figures)

Employee Name	Employee Title	BUDGETED		Phone Allowance	Employer Pension Contribution	Employer Health Contribution	Employer Dental Insurance Contribution	Employer Life Insurance Contribution	Total Compensation	Vacation Days Granted	Sick Day Granted
		FY 15 Salary	Car Allowance								
Jones, Steve	Village Administrator	156,358.22	6,000.00		19,004.87	17,645.06	1,029.00	28.80	200,065.95	25	9
Baird, Dwight	Police Chief	143,794.06			40,761.30	9,493.06	638.96	169.44	194,856.82	25	12
Hughes, Jennifer	Director of Public Works/Village Engineer	139,250.00	6,000.00		16,299.94	11,833.07	675.99	28.80	174,087.79	20	9
Sikora, Nicholas	Police Captain	111,287.18			31,546.58	14,725.62	1,029.00	28.80	158,617.18	20	12
Horton, Mark	Finance Director	123,686.39			14,478.14	14,725.62	1,029.00	28.80	153,947.94	15	9
Burgner, Jeffery	Police Captain	111,287.18			31,546.58	9,493.06	638.96	28.80	152,994.58	20	12
Jensen, James	Police Captain	111,287.18			31,546.58	5,563.07	1,029.00	28.80	149,454.62	20	12
Biggs, Christopher	Sergeant	96,777.99			27,433.66	22,686.51	1,029.00	28.80	147,955.96	20	12
Blessing, William	Sergeant	96,777.99			27,433.66	22,686.51	1,029.00	28.80	147,955.96	20	12
Norwood, Kevin	Sergeant	96,777.99			27,433.66	22,686.51	1,029.00	28.80	147,955.96	20	12
Bond, Page	Sergeant	96,777.99			27,433.66	22,686.51	675.99	28.80	147,602.95	20	12
Bastin, Jason	Sergeant	96,777.99			27,433.66	15,500.65	1,029.00	28.80	140,770.10	15	12
Delphey, Brad	Sergeant	96,777.99			27,433.66	15,500.65	1,029.00	28.80	140,770.10	20	12
Kipper, Daniel	Sergeant	96,777.99			27,433.66	15,500.65	1,029.00	28.80	140,770.10	20	12
Yackley, Shane	Sergeant	96,777.99			27,433.66	15,500.65	1,029.00	28.80	140,770.10	15	12
Weaver, Jerry	Utility Systems Director	105,841.01			12,389.24	14,725.62	1,029.00	28.80	134,013.67	20	12
Barajas, Michael	Patrol	84,154.77			23,855.35	22,686.51	1,029.00	28.80	131,754.43	15	12
Geltz, Joseph	Patrol	84,154.77			23,855.35	22,686.51	1,029.00	28.80	131,754.43	20	12
Gerry, Joshua	Patrol	84,154.77			23,855.35	22,686.51	1,029.00	28.80	131,754.43	18	12
Guisti, Terry	Patrol	84,154.77			23,855.35	22,686.51	1,029.00	28.80	131,754.43	18	12
Pan, Justin	Patrol	84,154.77			23,855.35	22,686.51	1,029.00	28.80	131,754.43	15	12
Torrance, Michael	Patrol	84,154.77			23,855.35	22,686.51	1,029.00	28.80	131,754.43	18	12
Santa, Andrew	Patrol	84,154.77			23,855.35	22,686.51	675.99	28.80	131,401.42	18	12
Snow, Anthony	Patrol	84,154.77			23,855.35	22,686.51	675.99	28.80	131,401.42	15	12
Zenner, Rod	Community Dev. Director	110,072.71			12,884.58	4,642.70	297.70	28.80	127,926.49	15	12
Burgwald, Shane	Patrol	84,154.77			23,855.35	15,500.65	1,029.00	28.80	124,568.57	15	12
Cummins, Bryan	Patrol	84,154.77			23,855.35	15,500.65	1,029.00	28.80	124,568.57	18	12
Dilg, Brandon	Patrol	84,154.77			23,855.35	15,500.65	1,029.00	28.80	124,568.57	15	12
Hart, Scott	Patrol	84,154.77			23,855.35	15,500.65	1,029.00	28.80	124,568.57	18	12
Nehring, Brian	Patrol	84,154.77			23,855.35	15,500.65	1,029.00	28.80	124,568.57	18	12
Sherwood, Robert	Patrol	84,154.77			23,855.35	15,500.65	1,029.00	28.80	124,568.57	20	12
Unger, Matthew	Patrol	84,154.77			23,855.35	15,500.65	1,029.00	28.80	124,568.57	18	12
Vargas, Chad	Patrol	84,154.77			23,855.35	15,500.65	1,029.00	28.80	124,568.57	15	12
Wicyk, Patrick	Patrol	84,154.77			23,855.35	15,500.65	1,029.00	28.80	124,568.57	18	12
Hackl, Ben	Patrol	84,154.77			23,855.35	15,500.65	675.99	28.80	124,215.57	15	12
Bailey, Stephen	Patrol	84,154.77			23,855.35	15,213.94	675.99	28.80	123,928.85	15	12
Cosimo, Kelly	Patrol	84,154.77			23,855.35	15,213.94	675.99	28.80	123,928.85	15	12
Dickey, Chad	Patrol	84,154.77			23,855.35	15,213.94	675.99	28.80	123,928.85	20	12
Lawrence, Steven	Patrol	84,154.77			23,855.35	15,213.94	675.99	28.80	123,928.85	20	12
Wilson, Keith	Patrol	84,154.77			23,855.35	15,213.94	297.70	28.80	123,550.57	20	12
Hayes, Rebecca	Patrol	84,154.77			23,855.35	14,625.08	297.70	28.80	122,961.71	18	12
Mall, John	Patrol	84,154.77			23,855.35	10,395.01	675.99	28.80	119,109.92	20	12
Melhouse, Ryan	Patrol	84,154.77			23,855.35	10,395.01	675.99	28.80	119,109.92	15	12
Graver, Justin	Patrol	83,567.31			23,688.83	10,395.01	675.99	28.80	118,355.94	15	12
Foote, Kenneth	Patrol	78,476.01			22,245.59	15,500.65	1,029.00	28.80	117,280.05	13	9
Spears, Cherese	Patrol	84,154.77			23,855.35	7,152.51	297.70	28.80	115,489.14	18	12
Gadde, Vijay	Economic Development Director	99,684.67			11,493.03	-	1,029.00	28.80	112,235.49	15	9
Mumm, Matthew	Patrol	85,654.77			24,280.56	-	-	28.80	109,964.13	18	12
Runyon, Mark	Assistant Public Works Director	80,291.26			9,398.51	14,725.62	1,029.00	28.80	105,473.19	20	12
Sterioti, Frank	Patrol	62,153.99			17,618.79	22,686.51	675.99	28.80	103,164.09	10	9
Robinson, Billie	Assistant Finance Director	77,042.84			9,018.27	14,725.62	1,029.00	28.80	101,844.53	18	12
Burns, Christina	Human Resource Director/ Asst Village Administrator	88,625.00			10,198.43	-	-	28.80	98,852.23	15	9
Slocum, Daniel	Patrol	56,551.85			16,030.75	22,686.51	1,029.00	28.80	96,326.91	0	9
Fox, Ronald	Chief Building Inspector	70,978.68			8,308.42	14,725.62	1,029.00	28.80	95,070.52	20	12

FY 2015 EMPLOYEE COMPENSATION DISCLOSURE (Public Act 97-0609)  
 (Amounts are based on Budgeted Figures)

Employee Name	Employee Title	BUDGETED	Car Allowance	Phone Allowance	Employer Pension Contribution	Employer Health Contribution	Employer Dental Insurance Contribution	Employer Life Insurance Contribution	Total Compensation	Vacation Days Granted	Sick Day Granted
		FY 15 Salary									
Bergeron, Michelle K.	Community Relations Manager	70,566.23			8,260.14	9,875.26	675.99	28.80	89,406.42	15	12
Markowski, David	Superintendent/PW Street Operations	68,032.37			7,963.54	11,833.07	675.99	28.80	88,533.77	18	12
Szliage, Joe	Patrol	63,833.77			18,094.96	4,887.05	297.70	28.80	87,142.29	12	9
Garcia, Russ	Supervisor-/Ground Services	62,962.68			7,370.11	15,500.65	1,029.00	28.80	86,891.24	20	12
Burbridge, Jim	Chief Infrastructure Inspector	68,246.38			7,988.59	9,875.26	675.99	28.80	86,815.03	20	12
Pierce, Steve	Superintendent/Shop Operations	67,477.12			7,898.55	9,992.69	1,029.00	28.80	86,426.16	20	12
Jackson, Connie M	Records Supervisor	62,860.87			7,358.19	14,725.62	1,029.00	28.80	86,002.48	20	12
Morphey, Rick	Plumbing Inspector	67,333.67			7,881.76	9,875.26	675.99	28.80	85,795.48	15	12
Miller, Tracy	Supervisor/Facilities Services	61,875.43			7,242.84	15,500.65	1,029.00	28.80	85,676.72	20	12
Renzetti, Joe	GIS/IT Coordinator	61,382.77			7,185.17	14,725.62	1,029.00	28.80	84,351.36	12	9
Chmielewski,Kristyn	Patrol	57,951.21			16,427.43	7,947.24	297.70	28.80	82,652.38	10	9
Jardine, Zachary	Supervisor/Field Operations	58,340.48			6,829.06	15,500.65	675.99	28.80	81,374.99	18	12
Most, Andrew	Patrol	56,615.56			16,048.81	7,152.51	297.70	28.80	80,143.39	0	9
Fisher, Michael	Combination Building Inspector	57,099.55			6,683.80	14,725.62	1,029.00	28.80	79,566.77	15	12
Williams, Everett	P.W. Tech. II	55,066.99			6,445.88	15,500.65	1,029.00	28.80	78,071.32	18	12
Justiz, Hector	Building Inspector	53,639.02			6,278.73	14,725.62	1,029.00	28.80	75,701.16	15	12
Touchette, Tina	Village Clerk	58,240.18			6,817.32	9,493.06	1,029.00	28.80	75,608.35	10	9
Schiber, Erin	Human Resource Generalist	51,152.19			5,987.63	14,725.62	1,029.00	28.80	72,923.24	15	12
Derdzinski, Vel	Deputy Village Clerk	54,564.76			6,387.09	9,875.26	675.99	28.80	71,531.90	20	12
Lawrence, Denise	Executive Asst to the Chief of Police	62,862.25			7,358.35	-	-	28.80	70,249.41	15	12
Geltz, Rita M	Administrative Assistant	58,117.04			6,802.90	4,642.70	297.70	28.80	69,889.14	20	12
Maveus, Jon	P.W. Tech. I	47,740.94			5,588.33	15,500.65	1,029.00	28.80	69,887.72	15	12
Schultz, Dan	P.W. Tech. I	47,200.08			5,525.01	15,500.65	1,029.00	28.80	69,283.55	18	12
Nevara, Cathleen	CALEA Manager	52,171.48			6,106.94	9,493.06	638.96	28.80	68,439.24	15	12
Kulawiak, Sandy	Administrative Assistant	48,388.22			5,664.09	11,833.07	675.99	28.80	66,590.17	18	12
Dexter, Stacy	Permit Coordinator	45,143.17			5,284.24	14,725.62	1,029.00	28.80	66,210.83	15	12
Bara, Gerry	Staff Accountant	54,738.03			6,407.37	4,642.70	297.70	28.80	66,114.60	15	12
Doud, Patrick	P.W. Tech. I	43,706.62			5,116.09	15,500.65	1,029.00	28.80	65,381.16	15	12
Spencer, Cathy	Administrative Assistant	48,394.69			5,664.85	9,875.26	675.99	28.80	64,639.59	20	12
Woolley, David	P.W. Tech. I	42,239.47			4,944.35	15,500.65	1,029.00	28.80	63,742.27	15	12
Ebinger, Linda	Executive Assistant	47,150.00			5,519.15	9,493.06	638.96	28.80	62,829.97	10	9
Mikutis, Eric	P.W. Tech. I	39,037.30			4,569.52	15,500.65	297.70	28.80	59,433.98	10	9
Walat, Karen	Receptionist/Clerk	38,500.68			4,506.70	14,725.62	1,029.00	28.80	58,790.80	15	12
Klatt, Lisa	Utility Billing Coordinator	51,035.37			5,798.37	-	1,029.00	28.80	57,891.54	18	12
King, Robert	P.W. Tech. I	42,279.58			4,949.05	9,992.69	638.96	28.80	57,889.08	15	12
Gunter, Michael	P.W. Tech. I	46,959.27			5,496.83	4,887.05	297.70	28.80	57,669.64	18	12
Towery, Sandy	P.W. Tech. I	46,358.80			5,426.54	4,887.05	297.70	28.80	56,998.89	15	12
Lusk, Connie	Receptionist/Clerk	41,893.25			4,903.82	9,493.06	638.96	28.80	56,957.89	15	12
Krueger, Rachel	Receptionist/Clerk	33,261.25			3,893.40	14,725.62	1,029.00	28.80	52,938.07	0	9
Blair, Darcy	Fiscal Assistant	42,162.43			4,935.33	4,642.70	1,029.00	28.80	52,798.26	15	12
Nichol, Michelle	Receptionist/Clerk	32,697.50			3,827.41	14,725.62	1,029.00	28.80	52,308.33	0	9
Schiltz, Kathy	Administrative AssistantReceptionist	32,570.45			3,812.54	14,725.62	1,029.00	28.80	52,166.41	15	12
Slogar, Amy	Receptionist/Clerk	36,262.20			4,244.68	9,493.06	638.96	28.80	50,667.70	15	12
Sosolik, Matt	P.W. Tech. I	40,585.94			4,750.80	4,887.05	297.70	28.80	50,550.29	15	12
Brooks, Tia	Visitor's Bureau Assistant/Grant Writer	40,011.32			4,683.53	4,642.70	297.70	28.80	49,664.05	10	9
Wyngard, Claudia	Receptionist/Clerk	38,786.01			4,540.10	4,642.70	675.99	28.80	48,673.60	18	12
Chaidez, Guadalupe	Receptionist/Clerk	33,684.58			3,942.95	9,493.06	1,029.00	28.80	48,178.38	10	9
Millan, Carol	Administrative Asst.(part-time)	15,651.65			-	-	-	-	15,651.65	N/A	N/A
Lach, David	CSO	13,645.52			-	-	-	-	13,645.52	N/A	N/A
Werges, Blake	CSO	12,061.18			-	-	-	-	12,061.18	N/A	N/A
Bledsoe, Lanie	CSO	11,275.00			-	-	-	-	11,275.00	N/A	N/A
Rasmusson, Amber	Receptionist/Clerk-Part Time	10,626.69			-	-	-	-	10,626.69	N/A	N/A
LeClercq, Brian	Village President	8,400.00		660.00	1,060.62	-	-	-	10,120.62	N/A	N/A
Torres, Claralicia	CSO	9,648.94			-	-	-	-	9,648.94	N/A	N/A
Gutierrez, Nicholas	Cadet	9,225.00			-	-	-	-	9,225.00	N/A	N/A



FY 2015 EMPLOYEE COMPENSATION DISCLOSURE (Public Act 97-0609)  
 (Amounts are based on Budgeted Figures)

Employee Name	Employee Title	BUDGETED	Car Allowance	Phone Allowance	Employer Pension Contribution	Employer Health Contribution	Employer Dental Insurance Contribution	Employer Life Insurance Contribution	Total Compensation	Vacation Days Granted	Sick Day Granted
		FY 15 Salary									
Stadel, Richard	CSO	8,856.77			-	-	-	-	8,856.77	N/A	N/A
Giles, James	Village Trustee	6,000.00			702.40	-	-	-	6,702.40	N/A	N/A
Johnson, Gail	Village Trustee	6,000.00			702.40	-	-	-	6,702.40	N/A	N/A
Sollinger, Judy	Village Trustee	6,000.00			702.40	-	-	-	6,702.40	N/A	N/A
Volpe, Scott	Village Trustee	6,000.00			702.40	-	-	-	6,702.40	N/A	N/A
Contreras, Adianis	High School Intern	6,600.00			-	-	-	-	6,600.00	N/A	N/A
Michels, Terry	Village Trustee	6,000.00			-	-	-	-	6,000.00	N/A	N/A
Parr, Pam	Village Trustee	6,000.00			-	-	-	-	6,000.00	N/A	N/A
Shink, William	CSO	1,300.67			-	-	-	-	1,300.67	N/A	N/A

## STATISTICAL SECTION

This part of the annual budget presents detailed information including statistical and supplemental data on the Village of Oswego

**Revenue Capacity**

These schedules contain information to help the reader assess the Village's most significant local revenues resource, the sales tax.

**Demographic and Economic Information**

These schedules offer demographic and economic indicators to help the reader understand the environment with which the Village's financial activities take place.

**Operating Information**

These schedules contain service and infrastructure data to help the reader understand how the information on the Village's financial report relates to the services that Village provides and the activities it performs

VILLAGE OF OSWEGO, ILLINOIS

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Levy Years

Levy Year	Fiscal Year	Farm	Residential Property	Commercial Property	Industrial Property	Railroad Local	Railroad State	Total Taxable EAV Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Estimated Actual Taxable Value
2004	2006	845,537	428,720,119	63,514,300	7,074,855	9,200	27,693	\$ 500,191,704	0.1682	\$1,502,077,189	33.300%
2005	2007	853,932	527,855,050	78,769,511	7,509,528	9,200	27,849	\$ 615,025,070	0.1439	\$1,846,922,132	33.300%
2006	2008	696,570	623,511,609	83,409,340	7,640,570	9,010	27,693	\$ 715,294,792	0.1404	\$2,148,032,408	33.300%
2007	2009	725,042	714,402,997	112,097,740	8,141,000	9,390	27,693	\$ 835,403,862	0.1335	\$2,508,720,306	33.300%
2008	2010	1,015,643	768,055,888	120,267,641	8,426,867	9,200	27,693	\$ 897,802,932	0.1393	\$2,696,104,901	33.300%
2009	2011	1,011,885	790,703,227	132,681,817	8,887,396	3,000	27,693	\$ 933,315,018	0.1400	\$2,802,747,802	33.300%
2010	2012	874,234	748,097,856	132,123,809	8,779,509	3,015	27,693	\$ 889,906,116	0.1468	\$2,672,390,739	33.300%
2011	2013	916,416	700,657,817	126,530,094	8,573,857	3,015	27,693	\$ 836,708,892	0.1453	\$2,512,639,315	33.300%
2012	2014	959,934	645,685,646	124,345,342	8,468,446	3,045	27,723	\$ 779,490,136	0.1560	\$2,340,811,219	33.300%
2013	2015	1,038,430	615,982,517	119,791,336	8,090,629	0	27,693	\$ 744,930,605	0.1633	\$2,237,028,844	33.300%

Note : Property in the Village is reassessed each year. Property is assessed at 33% of actual value.

Data Source

Kendall County Clerk

VILLAGE OF OSWEGO, ILLINOIS

PROPERTY TAX RATES - PER \$100 OF ASSESSED VALUATION - DIRECT AND OVERLAPPING GOVERNMENTS

Last Ten Levy Years

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Village of Oswego	0.1832	0.1682	0.1439	0.1404	0.1335	0.1393	0.1400	0.1468	0.1453	0.1560
Kendall County	0.5796	0.5578	0.5559	0.5925	0.5595	0.5724	0.5734	0.6396	0.6998	0.7446
Kendall County Mental Health	0.0341	0.0311	0.0317	-	-	-	-	-	-	-
Kendall County Health	0.0344	0.0305	0.0280	-	-	-	-	-	-	-
Oswego Township	0.2717	0.2621	0.2534	0.0766	0.0734	0.0745	0.0729	0.0790	0.0800	0.0845
Kendall County Forest Preserve	0.0403	0.0369	0.0335	0.0299	0.1292	0.0966	0.0944	0.1041	0.1204	0.1495
Oswego School CU-308	4.8013	4.9969	5.0605	5.0600	5.0600	5.0600	5.0600	5.8377	6.6570	7.3488
Waubonsie JC #516	0.4105	0.4104	0.3968	0.4005	0.3924	0.3990	0.4037	0.4115	0.4702	0.5306
Oswego Fire Protection District	0.5505	0.5944	0.6247	0.6029	0.5772	0.5821	0.5731	0.6286	0.6713	0.7216
Oswego Library District	0.1755	0.1702	0.1659	0.2118	0.2012	0.2031	0.2012	0.2206	0.2449	0.2721
Oswego Park District	0.4586	0.4586	0.4353	0.4122	0.3896	0.3880	0.3594	0.3830	0.4116	0.4203
Oswego Road District	-	-	-	0.1757	0.1687	0.1711	0.1675	0.1804	0.1870	0.1963
<b>TOTAL</b>	<b>7.5397</b>	<b>7.7171</b>	<b>7.7296</b>	<b>7.7025</b>	<b>7.6847</b>	<b>7.6861</b>	<b>7.6456</b>	<b>8.6313</b>	<b>9.6875</b>	<b>10.6243</b>

Property tax rates are per \$100 of assessed valuation.

\*Levy Year finances the subsequent fiscal year (i.e. Levy Year 2012 finances Fiscal Year 2014)

Data Source

Kendall County Clerk

VILLAGE OF OSWEGO, ILLINOIS

PRINCIPAL PROPERTY TAXPAYERS

Current Year and Nine Years Ago

Taxpayer	2012 Levy			2002 Levy		
	Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Valuation	Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Valuation
Inland Western Oswego Douglas	\$ 6,456,886	1	0.83%	-	n/a	0.00%
Farmington Lakes, LLC	5,338,843	2	0.68%	-	n/a	0.00%
Inland Western Oswego Gerry Centennial, LLC	4,384,497	3	0.56%	-	n/a	0.00%
VS Oswego LLC	4,134,792	4	0.53%	-	n/a	0.00%
Meijer Stores LTD Partnership	4,119,728	5	0.53%	-	n/a	0.00%
Wal-Mart Real Estate Business Trust	3,809,676	6	0.49%	-	n/a	0.00%
Target Corporation	2,301,071	7	0.30%	2,389,883	2	0.67%
Home Depot USA	2,099,646	8	0.27%	-	n/a	0.00%
Jewel Food Stores, Inc	1,944,378	9	0.25%	-	n/a	0.00%
Lowes Home Centers, Inc.	1,845,095	10	0.24%	-	n/a	0.00%
Home Depot USA	-	n/a	0.00%	2,919,288	1	0.82%
Inland Real Estate Towne Cross	-	n/a	0.00%	2,417,211	3	0.68%
Old Second National Bank, Tr. 5711	-	n/a	0.00%	1,211,073	4	0.34%
Dominicks	-	n/a	0.00%	1,202,285	5	0.34%
Goodrich Quality Theaters, Inc	-	n/a	0.00%	1,140,339	6	0.32%
Kendall Point Assoc. Ltd. Partnership	-	n/a	0.00%	891,669	7	0.25%
Griffith Labs Worldwide	-	n/a	0.00%	847,261	8	0.24%
Mason Square LLC	-	n/a	0.00%	789,533	9	0.22%
Old Second National Bank, Tr. 4080	-	n/a	0.00%	697,596	10	0.20%
	<u>\$ 36,434,612</u>		<u>4.67%</u>	<u>\$ 14,506,138</u>		<u>4.06%</u>

Data Source  
Office of the County Clerk

VILLAGE OF OSWEGO, ILLINOIS  
DEMOGRAPHIC AND ECONOMIC INFORMATION

Last Ten Fiscal Years

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Fiscal Year	Population	Personal Income	Per Capita Personal Income	Unemployment Rate
2005	19,956	542,883,024	27,204	4.8%
2006	19,956	542,883,024	27,204	4.6%
2007	19,956	542,883,024	27,204	3.8%
2008	19,956	542,883,024	27,204	3.9%
2009	29,364	798,818,256	27,204	5.2%
2010 *	30,355	954,543,330	31,446	8.5%
2011	30,780	950,763,420	30,889	8.7%
2012	30,750	1,013,058,750	32,945	8.0%
2013	30,750	1,033,384,500	33,606	8.3%
2014	30,750	1,046,914,500	34,046	7.0%

\*2010 population from decennial census

Source: U.S. Census Bureau Fact Sheet

VILLAGE OF OSWEGO, ILLINOIS

PRINCIPAL EMPLOYERS

Current Year and Six Years Ago

2013				2007			
Employer	Rank	Number	% of Total Village Population	Employer	Rank	Number	% of Total Village Population
Oswego Comm. Unit School Dist. No. 308	1	1,631	5.3%	Oswego Comm. Unit School Dist. No. 308	1	468	5.1%
Wal-Mart Stores, Inc.	2	450	1.5%	Jewel/Osco	2	245	2.7%
Jewel/Osco	3	425	1.4%	Radiac Abrasives, Inc.	3	200	2.2%
Meijer Corporation	3	425	1.4%	Avtec Industries, Inc.	4	155	1.7%
Dominick's Fresh Foods, Inc.	5	250	0.8%	The Tillers	5	125	1.4%
Target Corporation	5	250	0.8%	Custom Food Products	6	80	0.9%
Home Depot USA	5	250	0.8%	Alley Drywall	7	70	0.8%
Kohl's	8	225	0.7%	Great Western Flooring	8	70	0.8%
Coldwell Banker	8	225	0.7%	Blocker Grading Construction	9	65	0.7%
Radiac Abrasives, Inc.	9	150	0.5%	Precision Packaging, Inc.	10	60	0.7%

VILLAGE OF OSWEGO, ILLINOIS

OPERATING INDICATORS

Last Ten Fiscal Years

Function/Program	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Building and Zoning											
Permits issued	*	759	1,080	1,754	2,098	1,642	1,123	1,492	982	1,285	1,191
Community Development											
Total year-end requested projects	*	*	*	64	84	40	46	45	47	38	34
Total year-end projects approved	67	57	83	88	409	39	45	45	46	27	32
Public Safety											
Police											
Physical arrests	*	677	798	1,302	1,326	1,382	1,371	1,140	1,201	1,174	997
Parking violations	*	291	387	882	1,600	1,174	758	1,137	505	604	1,225
Traffic violations	*	8,088	10,639	18,663	20,136	6,172	4,565	5,033	5,246	11,622	12,548
Criminal reports	*	3,630	3,998	4,948	5,096	2,335	2,185	1,770	1,862	4,339	3,982
Calls for service	*	20,629	30,847	44,385	50,837	51,918	46,378	47,813	25,128	22,607	23,568
Road and Bridge											
Pothole repairs (tons)	19	29	45	47	33	99	94	65	109	31	37
Parkway tree replacement	104	117	60	17	1	48	57	0	1	214	586
Water											
Number of accounts	6,185	7,229	7,810	8,965	9,624	10,061	10,350	10,344	10,597	10,733	10,829
Total annual consumption	651,291,035	640,361,110	762,958,040	886,948,175	878,522,150	930,759,000	898,847,000	895,657,000	868,978,000	909,085,000	971,176,000
Average daily consumption	1,784,359	1,754,414	2,090,296	2,429,995	2,406,910	2,550,025	2,462,595	2,453,855	2,380,762	2,490,644	2,660,756
Peak daily consumption	4,043,000	3,650,000	3,631,000	5,071,000	5,289,000	5,692,000	5,951,000	4,588,000	4,146,000	4,723,000	4,943,000
Water main breaks	10	5	12	8	4	9	13	7	9	10	9
Water service repairs	7	2	3	3	3	7	8	11	69	4	74
Main line valve repairs	3	0	0	5	0	1	0	0	5	0	1
Fire hydrant replacements	1	1	0	0	2	3	1	0	4	4	2

\*Not practically available for this fiscal year

Data Source

Various Village Departments



VILLAGE OF OSWEGO, ILLINOIS

CAPITAL ASSET STATISTICS

Last Ten Fiscal Years

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Function/Program	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>PUBLIC SAFETY</b>										
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol units	28	32	30	34	34	38	37	34	34	32
<b>PUBLIC WORKS</b>										
Miles of streets	80	97	115	125	125	128	128	128	128	128
Streetlights	1,408	1,770	2,000	2,094	2,094	2,120	2,126	2,133	2,145	2,149
Traffic signals	15	16	16	20	20	20	20	20	20	20
<b>WATER</b>										
Water mains (miles)	87	110	119	159	159	161	161	161	161	162
Fire hydrants	1,408	2,099	2,400	2,400	2,400	2,517	2,511	2,503	2,543	2,544
Storage capacity (gallons)	2,000,000	3,500,000	3,500,000	3,500,000	3,500,000	3,800,000	3,800,000	5,300,000	5,300,000	5,300,000

n/a = not available

Data Source

Various Village Departments

**ACRONYMS**

<b>AICPA</b>	American Institute of Certified Public Accountants
<b>APA</b>	American Planning Association
<b>BOCA</b>	Building Officials Code Administrators
<b>BVM</b>	Burglary to Motor Vehicles
<b>CAFR</b>	Comprehensive Annual Financial Report or Certificate of Achievement in Financial Reporting
<b>CALEA</b>	Commission for Accreditation on Law Enforcement Agencies
<b>CIP</b>	Capital Improvement Plan
<b>C.O.W. or COW</b>	Committee of the Whole
<b>CSO</b>	Community Service Officer
<b>DARE</b>	Drug Abuse Resistance Education
<b>EAB</b>	Emerald Ash Borer
<b>EAV</b>	Equalized Assessed Valuation
<b>ECO</b>	Environmentally Conscious Oswegoans
<b>FICA</b>	Social Security and Medicare
<b>FTE</b>	Full Time Equivalent
<b>FTO</b>	Field Training Officer
<b>GASB</b>	Governmental Accounting Standards Board
<b>GFOA</b>	Government Finance Officers Association
<b>GIS</b>	Geographic Information System
<b>GLTD</b>	General Long-term Debt
<b>GPS</b>	Global Positioning System

<b>GREAT GRANT</b>	Gang Resistance Education And Training federal grant
<b>HOA</b>	Home Owners Association
<b>IAMMA</b>	Illinois Association of Municipal Management Assistants
<b>ICC</b>	International Code Council
<b>ICMA</b>	International City Managers Association
<b>ICSC</b>	International Council of Shopping Centers
<b>IDOT</b>	Illinois Department of Transportation
<b>IEPA</b>	Illinois Environmental Protection Agency
<b>ILCMA</b>	Illinois City Managers Association
<b>IML</b>	Illinois Municipal League
<b>IMRF</b>	Illinois Municipal Retirement Fund
<b>IT</b>	Information Technology
<b>JULIE</b>	Joint Utility Locating Information for Excavators
<b>LAPP</b>	Local Agency Paving Project
<b>MFT</b>	Motor Fuel Tax
<b>MIS</b>	Management Information Systems
<b>MSI</b>	Municipal Software Incorporated
<b>NAHRO</b>	National Association of Human Rights Workers Organization
<b>NCBI</b>	National Coalition Building Institute
<b>NEMRT</b>	North East Multi-Regional Training
<b>NIPC</b>	Northeastern Illinois Planning Commission
<b>NPDES</b>	National Pollution Discharge Elimination System
<b>NPELRA</b>	National Public Employee Labor Relations Association

<b>OEDC</b>	Oswego Economic Development Corporation
<b>OSHA</b>	Occupational Safety Hazards Act
<b>PAAC</b>	Police Activities and Athletics Center
<b>RFP</b>	Request For Proposals
<b>SCADA</b>	Supervisory Control and Data Acquisition
<b>SPO</b>	Strategic Plan Objective
<b>SRT</b>	Special Response Team
<b>TIF</b>	Tax Increment Financing

## GLOSSARY

**Abatement:** A partial or complete cancellation of a property tax levy imposed by the Village.

**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.

**Accrual Basis of Accounting:** A method of accounting that matches revenues and expenses with the period to which they relate, rather than focusing on actual cash flows. In this method, for example, an asset is depreciated as it is “used up”, and the expense is recognized in periodic increments, rather than assuming the asset holds its value until it is actually disposed of

**Annexation:** The incorporation of land into an existing Village with a resulting change in the boundaries of that Village.

**Appropriation:** an authorization by the Village Board to make expenditures and to incur obligations for a specific purpose

**Assessed Valuation:** A value established for real property for use as a basis in levying property taxes.

**Audit:** Prepared by an independent certified public accountant, the primary objective of an audit is to determine if the Village’s financial statements fairly represent the Village’s financial position and results of operations in conformity with generally accepted accounting principles.

**Balanced Budget:** A balanced budget is a budget in which revenues and reserves meet or exceed expenditures. The Village will sometimes use cash reserves or fund balance to finance a significant capital improvement or capital project. This use of reserve to finance a capital project will convey the impression that the budget is not balanced when in fact the financing of a capital project with cash reserves was the result of good financial planning. Reserves may also be used on a limited basis to fund operations for a fixed amount of time during recessions or local economic downturns.

**Bond:** A form of borrowing that reflects a written promise from the Village to repay a sum of money on a specific date at a specified interest rate. Bonds are used to finance large capital projects.

**Bonding:** The act of borrowing money to be repaid, including interest, at specified dates.

**Budget:** a financial plan for a specified period of time that matches projected revenues and planned expenditures to municipal services, goals and objectives. The Village of Oswego uses a budget covering one fiscal year, May 1 through April 30<sup>th</sup>.

**Budget Amendment:** A legal procedure utilized by the Village staff and Village Board to revise the budget.

**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:** 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 a long term character which are intended to continue to be held or used with a value typically over \$10,000. Examples of capital assets include items such as land, buildings, machinery, vehicles and other equipment.

**Capital Improvements/Expenditures:** Major projects that typically involve the construction of or improvement/repair to buildings, roads, water, sewer, sanitary sewer, and other related infrastructure.

**Capital Improvement Plan (CIP):** A five-year financial plan of proposed capital improvement projects that is adopted annually.

**Cash Management:** The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash Management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the balance of the highest interest and return, liquidity and minimal risk with these temporary cash balances.

**Capital Outlay:** Any expense that results in the acquisition of capital such as department equipment, office furniture and equipment, or building improvements (interchangeable with the term capital expenditure).

**Capital Projects:** The largely one-time cost for acquisition, construction, improvement, or renovation of land, structures and improvements thereon. The cost must be \$25,000 or more in order to be considered a capital project. Vehicle purchases with a cost of \$10,000 or more are also considered capital projects.

**Census:** An official population count of all or part of a municipality by the federal government. An official census count determines the amount of revenues that the Village receives from the State of Illinois for specific state shared revenues.

**Charges for Services:** a revenue category which includes a charge for a specific service. These primarily include water & sewer revenues, employee insurance contributions, and other miscellaneous user fees.

**Commodities:** Items which, after use, are consumed or show material change in, or an appreciable impairment, of their physical condition, and which are generally of limited value and characterized by rapid depreciation.

**Component Unit:** A component unit is a legally separate organization that a primary government must include as part of its financial reporting entity for fair presentation in conformity with GAAP.

**Comprehensive Plan:** An official public document adopted by the local government as a policy guide to decisions about the physical development of the community. It is a general long range physical plan.

**Cost Allocation:** Assignment of cost charges from one department that reimburse another department for services received.

**Debt Service:** Payment of principal and interest on an obligation resulting from the issuance of bonds or notes.

**Deficit:** An excess of expenditures over revenues.

**Department:** An organizational unit responsible for carrying out a major governmental function, such as Police or Public Works.

**Depreciation:** The loss of asset value over time and usage, recorded as an expense under the full accrual method of accounting.

**Draft Budget:** The preliminary budget document distributed to the Village Board and available for inspection by the public.

**Enterprise Fund:** Used to account for operations that are financed and operated in a manner similar to private business enterprises- where the costs of providing goods or services are financed or recovered primarily through user charges.

**Equalized Assessed Valuation (EAV):** A value established for real property for use as a basis in levying property taxes within Kendall County, Illinois. The EAV is calculated by taking the Assessed Valuation multiplied by the Kendall County equalization factor, which changes every year.

**Expenditure:** The outflow of funds paid or to be paid for an asset or goods and services obtained, regardless of when the expense is actually paid.

**Fiduciary Funds:** Fund used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government.

**Fiscal Year:** A consecutive 12-month period of time to which the budget applies; the fiscal year for the Village of Oswego is May 1 to April 30.

**Forecast:** The projection of revenues and expenditures usually for a time period that is greater than one year based on clearly defined assumptions and predictions related to future events and activities.

**Franchise Agreement:** An agreement between the Village and a utility setting forth the terms and conditions under which a utility, such as a cable company, may provide a service to residents. A franchise agreement often provides compensation to the Village for the use of the public right-of-way by the utility company.

**Full-Time Equivalent:** The decimal equivalent of a part-time position converted to a full-time base (an employee that works a 40-hour work week is 1.0)

**Fund:** An independent fiscal and accounting entity used to record all financial transactions related to the specific purpose for which the fund was created

**Fund Balance:** The amount of financial resources available for use; the excess of assets over Liabilities.

**Governmental Accounting Standards Board:** An independent organization which has ultimate authority over the establishment of Generally Accepted Accounting Principles (GAAP) for state and local government. GASB members are appointed by the Financial Accounting Foundation (FAF); however the GASB enjoys complete autonomy from the FAF in all technical and standard-setting activities.

**Generally Accepted Accounting Principles:** Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

**Governmental Funds:** Funds used to account for all or most of a government's general activities that not accounted for in another fund



**Grant:** Contribution of cash or other assets from another governmental entity to be used or expended for a specific purpose, activity or facility

**Interfund Transfers:** Monies moved from one fund to another; money is transferred to finance the operations of another fund or to reimburse the fund for expenses

**Levy:** (Verb) to impose taxes, special assessments or service charges for the support of governmental activities, usually based on the assessed value of property. (Noun) The total amount of property taxes imposed by the Village for a specific year.

**Liability:** Debt or other legal obligations arising out of transactions in the past which must be liquidated renewed or refunded at some future date.

**Liquidity:** The amount of cash and easily sold securities a local government has at one time.

**Major Fund:** A classification given to a fund when the fund's expenditures/expenses is equal to or greater than 10% of the total Governmental Fund or Enterprise Fund total of that category (whichever category the fund belongs to) *and* 5% of the total Governmental and Enterprise total combined for that category. The General Fund is always classified as a Major Fund. Funds which do not pass this test are considered a Non-major Fund.

**Modified Accrual Basis of Accounting:** an adaptation of the accrual basis of accounting for governmental fund types - revenues and other financing sources are recognized when they become available to finance expenditures of the current period

**Motor Fuel Tax:** The Motor Fuel Tax is a tax on fuel consumption imposed and collected by the State. Distribution of the tax to municipalities is based on the municipality's certified population.

**Municipality:** A term used to describe a unit of government in Illinois such as a city, Village or town.

**Municipal Code:** a collaboration of Village Board approved ordinances currently in effect

**Non-major Fund:** A classification given to a fund when the fund's total assets, liabilities, revenues or expenditures/expenses is not equal to or greater than 10% of the total Governmental Fund or Enterprise Fund total of that category (whichever category the fund belongs to) *or* is not equal to 5% of the total Governmental and Enterprise total combined for that category. Funds which do pass this test are considered Major Funds.

**Operating Budget:** annual appropriation of funds for ongoing program costs

**Ordinance:** a formal legislative enactment by the Village Board that is the full force and effect of law within the Village boundaries

**Pension:** Future payments made to an eligible employee after that employee has left employment or retired. Pensions for police officers' are based on the number of years of service working for the Village and the employee's salary at the time the employee either left employment or retired.

**Per Capita:** Per capita is a term used to describe the amount of something for every resident living within the Village.

**Performance Indicators:** Specific quantitative (can be defined in numerical terms) and qualitative (cannot be counted, use of measures that require descriptive answers) measures of work performed as an objective of the department.

**Portfolio:** A list of investments for a specific fund or group of funds.

**Private Sector:** Businesses owned and operated by private individuals, as opposed to government-owned operations.

**Public Hearing:** An official forum called for the purpose of soliciting input from residents, businesses, and other stakeholders regarding a topic, plan or document. Illinois State law requires municipalities to hold a public hearing on the budget for the coming fiscal year before the budget is approved by the Board.

**Public Sector:** The policies and procedures as conducted by local governments, states and the federal government.

**Property Tax:** A tax based on the assessed value of real property.

**Proprietary Funds:** used to account for activities similar to those found in the private sector, where determination of net income is necessary or useful for sound financial administration

**Referendum:** The submission of a proposed public measure, law or question, which has been submitted by legislature, convention or council, to a vote of the people for ratification or rejection.

**Request for Proposal:** A document used to request specific information from vendors regarding the scope of goods or services they can provide to meet a specific need of the Village as well as their proposed cost of providing those goods or services.

**Restricted Net Assets:** The portion of net assets that is held for a specific purpose. The Village would typically restrict assets for debt service.

**Reserve:** an account used to record that a portion of the fund's balance is legally restricted for a specific purpose

**Revenue:** amount received for taxes, fees, permits, licenses, interest and intergovernmental sources during the fiscal year

**Special Revenue Funds:** Funds used to account for revenues derived from specific taxes or other earmarked revenue sources which, by law, are designated to finance particular functions or activities of government and which therefore cannot be diverted to other uses.

**Sworn:** A term used to describe police personnel who are hired by the Police Commission.

**Tax Rate:** The amount of property tax levied or extended for each \$100 of assessed valuation.

**Tax-Increment Financing:** A redevelopment tool available for use by municipalities where the Village's cost of providing assistance with capital improvements, public improvements and development or redevelopment of properties within the legally designated area are funded by the future property tax, sales tax, or other types of revenue that were generated with those capital or development/redevelopment improvements.

**TIF District:** An area of property within the Village legally defined by a municipality that meets all the necessary requirements to be eligible for TIF.

**Trust and Agency Funds:** Funds used to account for assets held by the Village in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds.

**Unrestricted Net Assets:** That portion of net assets that is neither restricted nor invested in capital assets (net of related debt). Unrestricted net assets are typically used as the "fund balance" equivalent for Proprietary Funds

**User Fees:** Payment of a fee or direct receipt of a public service by benefiting from the service for a specific purpose and is, therefore, not available for general appropriation