

# Village of Oswego

## BUDGET

Fiscal Year May 1, 2016 – April 30, 2017



Village of Oswego, Illinois

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# Principal Officials

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## VILLAGE PRESIDENT

**Gail Johnson**

(Term Expires April 2019)

## VILLAGE TRUSTEES

**Pam Parr**

(Term Expires April 2017)

**Ryan Kauffman**

(Term Expires April 2019)

**Luis Perez**

(Term Expires April 2017)

**Karen McCarthy-Lange**

(Term Expires April 2019)

**Judy Sollinger**

(Term Expires April 2017)

**Joe West**

(Term Expires April 2019)

## MANAGEMENT STAFF

**Dan Di Santo**

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

**Jeff Burgner**

Police Chief

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, 2015**

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, 2015**. 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.

### **GOALS AND PLANS**

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 section includes descriptions of the Village's fund structure and basis of accounting, summarizes the financial management policies, details the overall budget process and gives a basic understanding of how the Village creates and presents a budget 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**

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 upcoming Budget, current challenges/issues, prior year accomplishments, goals and objectives for the current year budget. It also shows 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 copy of the Ordinance Adopting the Village Budget, the annual compensation disclosure required by State Statute and a statistical section, a glossary, a list of common acronyms used in this document.

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April 14, 2016

Village Residents  
Village President and Village Board of Trustees  
Village Administrator

Staff is pleased to present the Fiscal Year 2017 Village of Oswego Annual Budget. The Annual Budget serves as the spending authority for the fiscal year beginning on May 1, 2016 and ending April 30, 2017. 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.

The Fiscal Year 2017 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 goals and objectives outlined in 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.

### **Budget Factors/Assumptions/Planning**

Many different factors and assumptions are discussed over the course of creating the annual Budget. Every department head must use the knowledge they possess and a look to the future in crafting their respective budget. They also must look to accomplishing the objectives and goals of the Village Strategic Plan and any short term initiatives gleaned from the Village Board. The challenge for all of us is identifying funding to allow for all of these objectives and goals to be included in the annual budgets. Some of the many factors and assumptions used in developing the annual budgets are listed here;

Factors;

- Keeping expenditures within the current revenue streams
- Using available funding for capital infrastructure improvements
- Maintain/improve current service levels with sufficient staffing levels
- Improving economic development and residential growth within the Village
- Financial sustainability and planning for the future
- Emphasis on becoming more efficient and economical in providing village services

Assumptions used throughout the budget process were;

- Stronger local economic activity but keeping an eye on the global economy
- Expanding local growth in residential housing, economic development and population increases within the Village and surrounding municipalities
- Increasing revenue in existing revenue sources and the Village Board's 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 discussions concerning the Village infrastructure

Keeping expenditures within the revenue streams on an annual basis puts an even greater emphasis on estimating revenues for the budget. Revenue budgets were estimated based on the expanding local economic environment with an eye on the national economy. The various revenue sources were 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 for Fiscal Year 2017 and subsequent fiscal years which had an impact on the fiscal year budget. Revenues are the number one challenge the Village faces. The majority of revenue sources for operations are received from some type of tax revenue. The majority of the tax revenue (80%) the Village receives is from the State of Illinois. The State of Illinois continues to have its share of budget struggles and the legislature is seriously discussing reducing the distributions to local governments from these tax revenues to balance their budget. Any reduction in the distribution of these state shared revenues would have a serious consequence to current Village operations and subsequent year's operations. Without these shared revenues, the Village would have to implement more local taxes, increase the property tax levy and/or reduce expenditures and reduce capital improvements.

The State of Illinois Legislature is of major concern to the Village. New bills are constantly being introduced which would have significant impact if approved and signed into law. Property tax freezes, debt issuance only by passage of referendum, reduction of state shared revenues, pension reform to name just a few have the potential to dramatically affect infrastructure projects the Village is planning to move forward with and general operations. The Village relies on the state shared revenues for the majority of our revenue and increasing property taxes is the one revenue source we can increase. A reduction in state shared revenue and a property tax freeze would severely restrict the ability to raise additional revenue to support operations.

The Village completed the update to the Village Comprehensive Plan in the summer of 2015 which details a number of exciting and promising opportunities to make the Village a popular destination place. The challenge is finding the means to move forward with these visions and making them a reality. The balance of planning for these projects with financing them will be a great achievement and may require some public private partnerships to see them through.

Future village infrastructure improvements outlined in the Capital Improvement Plan (CIP) discussed with the Village Board is another huge challenge for the Village. The costs of future capital projects will require the Village to determine the best way to pay for them without putting too much of a burden on the local taxpayers. Responding to this challenge, the Village Board increased the local sales tax rate by three quarters of a percent to generate revenue to use towards capital infrastructure improvements. The increased local sales tax revenue together with a new fee structure for development fees and a bond issuance will allow the listed capital projects to be completed for the next four years. \$8.8 million in infrastructure improvements and capital replacements is included in the FY 2017 Budget. The Village does have some significant high cost projects identified for years 5 through 20 in the CIP which will need funding. Long term discussions will be needed to determine how to pay for all of the projects. Future development within the Village will be expected to contribute towards the completion of some of the capital improvements.

The Village continues to grow and expand. 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. Staff presented the Village Board with requests for three new full-time staff positions (an Evidence Technician for the Police Department, a Procurement Specialist in Finance, and a Development Project Manager for Community Development (to be hired, if needed, mid-way through the fiscal year). These positions have been included in the FY 2017 Budget.

Priorities for this budget year in preparing the Budget were to:

- ❖ maintain and improve the current service levels and programs for the residents.
- ❖ budget capital infrastructure improvements up to the amount of available funding.
- ❖ assess the information technology and GIS requirements for the Village
- ❖ plan for the new Enterprise Information Management System implementation
- ❖ find efficiencies in existing operations

### **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 thirteen (13) 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 twelfth (12) straight year for the Fiscal Year 2016 Annual Budget. The Fiscal Year 2017 Annual Budget complies with the high standards established by this program and will be submitted to the GFOA Award Program. Sections of the budget have been enhanced to improve the presentation and understanding of this document for the community.

The Finance Department annually updates a Five-Year Financial Forecast, (available on the Village website), 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. Any identified concerns can be acted upon immediately and incorporated into the next year's budget.

The Capital Improvement Plan (CIP) is updated and will be adopted annually with the Village Budget. The CIP provides the long term view of expenditures associated with upcoming village improvements to roadways, vehicles/equipment, water/sewer infrastructure and other major Village projects. Funding is always of special focus to determine the projects which are approved for the first five years of the Plan as well as significant costly projects identified beyond the first five years.

All of the financial reporting, financial forecasting and capital planning have an effect on subsequent year's budgets. The desire to maintain expenditures within the revenue streams becomes a balancing issue for the Village Board and Village Staff as approved capital projects reduce the amount of funding available for improving and expanding general department operating budgets.

### **Acknowledgments**

The preparation of the Fiscal Year 2017 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. Please do not hesitate to contact me if you have any questions on the Village Budget or any of the financial reports we prepare.

Respectfully submitted,



Mark G. Horton  
Director of Finance

## Highlights of the Fiscal Year 2017 Village Budget

### Fiscal Year 2017 Budget Overview

The Budget has projected total revenues of \$66 million compared to total expenditures of \$37 million. An anticipated debt issuance of \$30 million in the Capital Improvement Fund is the reason for the higher revenue budget amount. A new Fund is included in the Budget; the Vehicle Fund has been created to account for all the vehicle and motorized equipment purchases for all village departments. Funding will be provided by charging the respective department the annual depreciation on the department's respective vehicles in the village fleet.

Total expenditures of \$37 million are \$8.1 million greater than the Fiscal Year 2016 budgeted expenditures. The Capital Improvement Fund budget has increased \$6.9 million as a number of capital projects are included in the budget.

### Revenues

The following table shows the Revenues for all Funds. Total revenues for all funds are 118% greater than the Fiscal Year 2016 budget amount and 116% greater than the Fiscal Year 2016 projected amounts. The Capital Improvement Fund and Vehicle Fund have the largest area of increases in revenue.

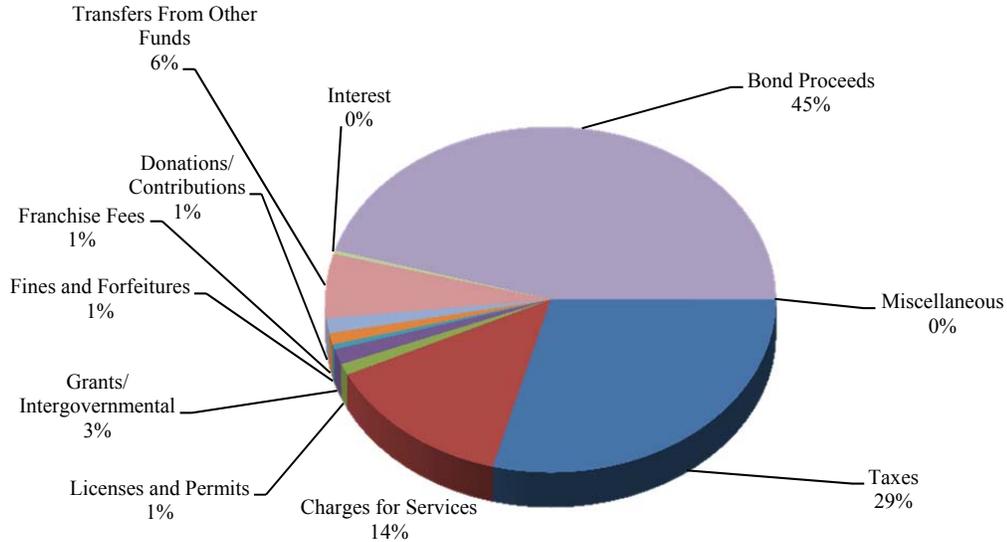
REVENUES - ALL FUNDS					<i>FY 2017 Budget vs FY 2016</i>	
FUND	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 PROJECTED	FY 2017 BUDGET	<i>Projected</i>	<i>Budget</i>
General	16,831,876	17,483,288	17,189,714	17,542,053	2%	0%
Motor Fuel Tax	1,066,522	812,500	800,600	801,250	0%	-1%
Debt Service	4,940,378	1,774,689	1,774,689	1,754,594	-1%	-1%
Capital Improvement	18,287	-	856,055	34,587,059	3940%	100%
Water and Sewer	6,169,520	5,389,800	5,123,735	5,190,800	1%	-4%
Water and Sewer Capital		566,000	566,000	796,000	41%	41%
Garbage Collection	2,248,593	2,344,712	2,341,950	2,501,950	7%	7%
Vehicle	-	-	-	732,500	100%	100%
Police Pension	2,974,244	1,931,760	1,881,759	2,190,000	16%	13%
<b>TOTAL REVENUES</b>	<b>34,249,421</b>	<b>30,302,749</b>	<b>30,534,502</b>	<b>66,096,206</b>	116%	118%

Comparing Fiscal Year 2017 Budget amounts with Fiscal Year 2016 Projected amounts;

- Capital Improvement Fund revenue is increasing \$33.7 million because of development fees being recorded in this Fund and an anticipated debt issuance of \$30 million for a capital project.
- Water & Sewer Capital Fund revenue is up 41% due to a \$0.5 million transfer from the Water & Sewer Fund.
- Vehicle Fund revenue has increased 100% as the new fund was created and revenue is being received from other Funds.

The following chart shows the Village's total revenues for all Funds classified by type of revenue for Fiscal Year 2017. For FY 2017, Bond Proceeds is the largest source of revenue accounting for 45% of total revenues. Taxes are the second largest revenue source accounting for 29% of total revenues. Tax revenues are comprised of state shared taxes, locally imposed taxes and property taxes. Charges for Services are the third largest revenue source accounting for 14% of the total revenues. The Village's enterprise funds account for 55% of the total Charges for Services revenues. Tax revenues and Charges for Services revenues combined account for 43% of the entire Village's revenues.

## Fiscal Year 2017 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

The Fiscal Year 2017 budget has total expenditures of \$37.4 million compared to FY 2016 expenditures of \$29.3 million. The increase in expenditures is due to the increased amount of capital expenditures included in the Capital Improvement Fund and Vehicle Fund budgets.

#### EXPENDITURES - ALL FUNDS

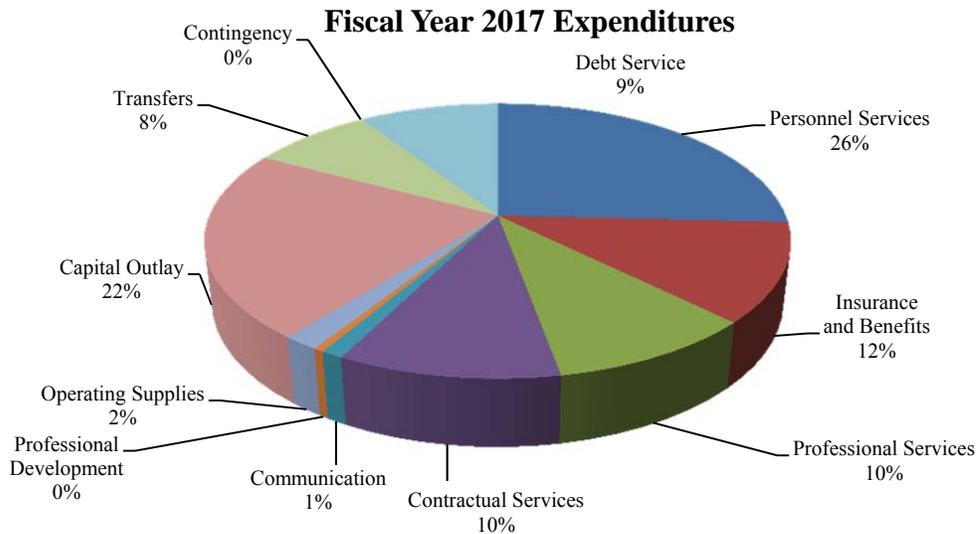
FUND	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 PROJECTED	FY 2017 BUDGET	FY 2017 Budget vs FY 2016	
					Projected	Budget
General	16,385,307	17,483,288	17,999,850	17,345,987	-4%	-1%
Motor Fuel Tax	1,575,890	862,500	862,500	862,500	0%	0%
Debt Service	4,901,718	1,773,489	1,774,489	1,754,394	-1%	-1%
Capital Improvement	421,149	-	765,000	6,943,700	808%	100%
Water and Sewer	5,096,897	5,055,842	4,940,488	5,967,699	21%	18%
Water and Sewer Capital	0	1,207,300	1,154,340	659,000	-43%	-45%
Garbage Collection	2,257,770	2,342,812	2,341,200	2,501,200	7%	7%
Vehicle	-	-	-	713,680	100%	100%
Police Pension	568,023	606,900	608,774	634,900	4%	5%
<b>TOTAL EXPENSES</b>	<b>31,206,754</b>	<b>29,332,131</b>	<b>30,446,641</b>	<b>37,383,060</b>	<b>23%</b>	<b>27%</b>

Comparing Fiscal Year 2017 Budget amounts with Fiscal Year 2016 Projected amounts;

- Capital Improvement Fund budget increased \$6.1 million to complete a number of capital infrastructure improvements.
- Water and Sewer Fund expenses have increased 21% because of total operating transfers of \$0.7 million to two Funds; Water & Sewer Capital Fund (\$.05) and the Vehicle Fund (\$.02).

- Vehicle Fund expenses have increased 100% to account for the purchase of vehicles and equipment.

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 39% of total expenditures. Capital Outlay at 22% is the next largest area of expenditure.



The Fiscal Year 2017 Budget includes increases/decreases to numerous line item accounts. In some cases, new line items not previously budgeted have been added or some line items have been combined with existing line items to provide better transparency with expenditures.

#### General Fund

- Engineering expense of \$7,500 in Building & zoning for outsourced inspections
- Tax Increment Financing Consultant in Community development for \$30,000
- \$25,000 for designated pavement markings in Road & Bridge
- Marketing & Branding expenditure for \$45,000 in Community Relations
- Police department budget includes a \$300,000 increase in the Village contribution to the Police Officers Pension Fund

#### Water and Sewer Fund

- \$75,000 increase for a water rate study
- \$150,000 increase for well maintenance

#### Individual Funds

##### General Fund

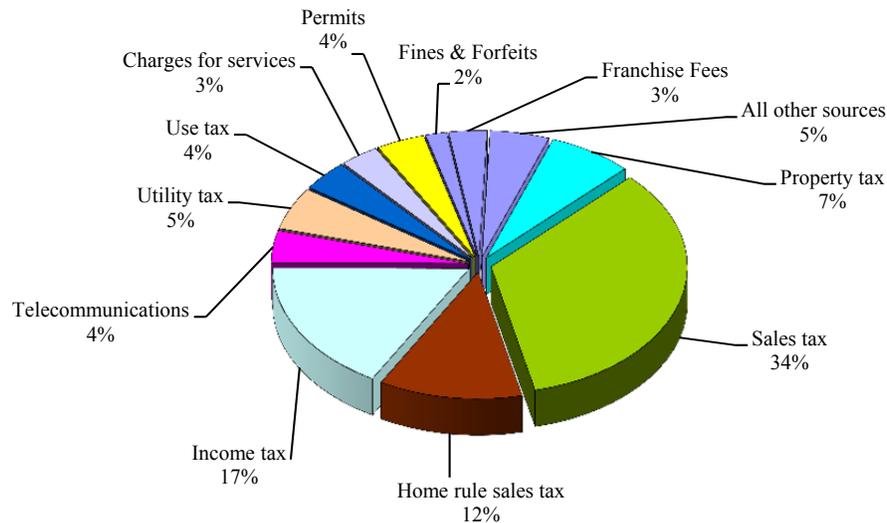
The General Fund is the largest fund of the Village accounting for all of the services provided for the residents. Police protection, public works services (street maintenance, forestry, snow plowing), building and code enforcement, economic development, planning and zoning, engineering, legal services, and general administration are accounted for in this fund. General Fund expenditures account for 46% of the total Village expenditures budget for the 2017 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 \$17.5 million which is \$0.3 million greater than the projected Fiscal Year 2016 revenue total. A number of revenue sources have increased but a corresponding number have

decreased causing total revenues to increase slightly from FY 2016 projected amounts. 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.

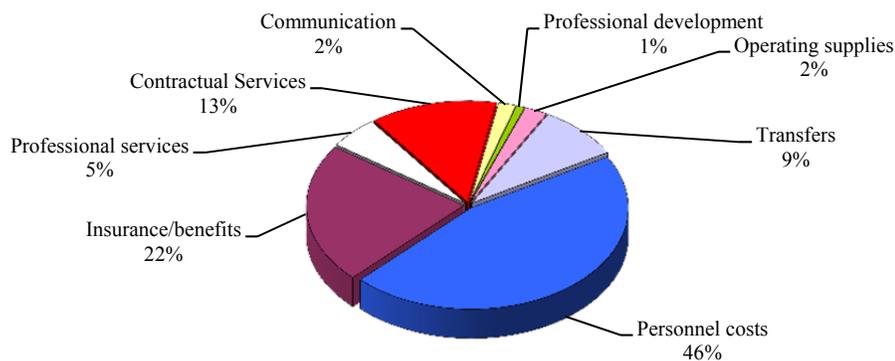


Taxes, which account for 83% of General Fund revenues, are budgeted to increase \$0.2 million compared to the Fiscal Year 2016 projected amount and only \$0.1 million above the FY 2016 Budget. Sales tax and income tax revenues are the two largest sources of tax revenues accounting for 34% and 17% respectively. Revenues collected by the State of Illinois and distributed to the Village account for 87% 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, information technology and police protection. General Fund expenditures for Fiscal Year 2017 total \$17.3 million compared to Fiscal Year 2016 projected expenditures of \$18.0 million, a decrease of \$0.65 million. The removal of capital outlay from the General Fund is the reason for the expenditure decrease.

General Fund expenditures budgeted for Fiscal Year 2017 by category are detailed in the next chart. As expected with a governmental entity whose primary function is to provide services, personnel related costs are the largest expense. Personnel costs combined with the employer insurance and benefit costs total 68% of the total expenditures.



Contractual services are 13% of total expenditures and have increased 31% compared to the Fiscal Year 2016 projected amount.

**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. \$0.6 million of the \$2.0 million annual road program expenditures are paid for from this Fund. The MFT Fund has expenditures exceeding revenues by a small margin and will utilize reserves to cover the excess.

**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, 2016 is \$15.4 million. The Village has five (5) separate debt issuances outstanding which are paid out of the Debt Service Fund. Expenditures in the Debt Service Fund for Fiscal Year 2017 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 Improvement Fund** is used to account for bond proceeds, grant proceeds and development fee revenue used for the construction of municipal facilities, roads and other infrastructure improvements. Beginning in FY 2017, all general capital outlay expenditures will be recorded in this Fund. \$6.4 million is included in the budget for thirteen separate projects. Revenues of \$3.6 million together with bond proceeds will support all the expenditures. The Village Board approved an increase in the local home rule sales rate effective January 1, 2016 and that revenue is being used to support the annual capital projects.

#### **Enterprise Operations**

The Village's enterprise operations consist of the Water and Sewer Fund, Water & Sewer Capital Fund and Garbage Collection Fund. These three 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 calculation 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 \$3.7 million in water service charges and the sewer rate is projected to generate \$ 1.3 million in Fiscal Year 2017 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 discussion. Future water & sewer costs will include replacement costs (rehabilitation of existing facilities and infrastructure), as well as system expansion. The Village is engaging in a shared water study with neighboring communities for the purpose of determining a long term source of potable water and the costs associated with the accepted resolution. The FY 2017 budget includes \$75,000 for an engineering rate study to be completed to determine the adequacy of water and sewer rates to fund future infrastructure and other system costs.

Revenues are estimated to increase \$.01 million compared to the Fiscal Year 2016 projected amount. Water and sewer maintenance for services revenue is increasing due to increased new development. Expenses have increased 6% compared to the Fiscal Year 2016 projected totals because of the budgeted water study, increased well maintenance and electricity increases.

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 2017 debt service is \$1.7 million. 33% of the estimated water and sewer revenue budget will be used to pay the debt service in Fiscal Year 2017. The total outstanding principal and interest at April 30, 2016 is \$15.3

million. The reader may refer to the Financial Policies section of this document for further discussion on the Fund's debt.

#### **Water & Sewer Capital Fund**

The total budget for FY 2017 is \$0.7 million. Expenses include water meter supplies and three improvement projects. Revenues of \$0.3 million and a \$0.5 million transfer from the Water & Sewer Fund will support the expenses.

#### **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 2017 are \$2.5 million compared to total expenses of \$2.5 million. The Fund reserve balance is at 21% of expenses providing a sufficient reserve should any unexpected circumstances occur.

#### **Internal Service Fund**

Internal Service Funds account for the financing of goods and services provided by one department to other departments. User charges are determined and paid by the user departments to support the expenses of the Fund.

#### **Vehicle Fund**

This Fund was created this budget year to account for all the vehicular and motorized equipment purchases to provide for a centralization of these expenses and determine an annual funding source for future purchases. The FY 2017 Budget has \$.07 million in expenses and \$0.7 in operating transfers from the Capital Improvement Fund and Water & Sewer Fund to support the expenses. Subsequent year's revenue will be from charges to the respective departments using the vehicles and equipment based on the annual depreciation of the respective vehicles and equipment.

#### **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 \$1.5 million to the pension fund in Fiscal Year 2017 based on the actuarial report as of the fiscal year ending April 30, 2015. Fiscal Year 2017 revenues of \$2.2 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, 2017 of \$24 million or a ratio of 38:1 for paying pension benefits.

The following pages provide a look at the Village's goals/objectives, community attributes/demographics, budget policies/procedures and the financial data supporting the summary numbers provided in the preceding pages. All of this information should allow the reader to gain a good understanding of the Village and its financial operations.

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## **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. Four years into the Plan, staff has accomplished a great deal but still has a bit 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.



# 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.*

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Jon Maveus

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Pastor Phil Sheets  
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## Village Profile

### Historical Background

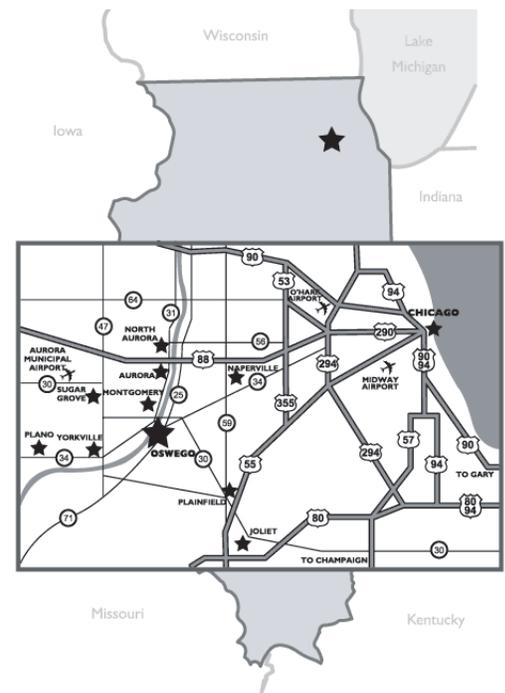
The first permanent settlers came to the area in 1833. At the time, Waubonsee, principal war chief of the Potawatomi Indians, still lived nearby on the banks of the Fox River. In honor of the Chief, a creek that winds through the Village, an area high school and the area's community college all share 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.

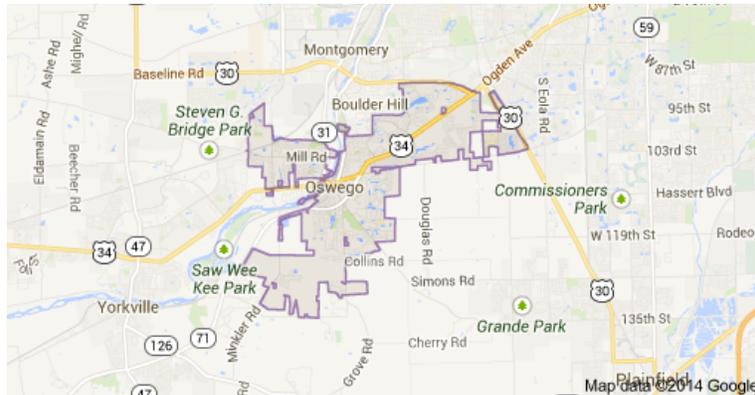
The Village of Oswego's population was 1,220 residents as of the 1950 Census. Population increases over each of the next four decades increased the Village's population to 3,876 residents by 1990; 13,326 by the year 2000; the 2010 Official Census put the Village's population at 30,355. The Village is projected to have a total population of 40,000 by the year 2030. The incorporated land area of the Village is approximately 14.5 square miles.

### Community Profile

The Village of Oswego is located approximately 50 miles southwest of the Chicago Loop in the northeast section of Kendall County at the order 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 tollway 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.



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.

### **Community Information**

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 111 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 2.3 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 8<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		503
Elementary (K-5)	14	23.5	10,348
Junior High (6-8)	5	18.8	4,507
High School	2	22	2,817
Total Number of Schools	22	21	17,725
Total Teachers			1,071
Total Employees			1,831

Waubensee Community College District 516 serves the Village of Oswego for post-secondary education. The main campus is north of the Village in Sugar Grove and there are two satellite campuses, one just north of the Village in Aurora downtown and a second just outside of the Village of Plano. 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 993 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>	
60 parks	25 half court basketball courts
9 greenways	4 full court basketball courts
33 picnic areas	1 18 hole disc golf course
29 picnic shelters	160 acre 18 hole golf course
33 playgrounds	20 miles of biking and hiking trails
10 ball fields	993 acres of natural areas
11 tennis courts	1 aquatic park
9 sand volleyball courts	1 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 301,620 volumes and resources and there were 391,448 visitors to its facilities over the course of their last fiscal year (July 1, 2014-June 30, 2015). The Library is part of the Prairie Area Library System (PALS) which enables users to utilize facilities of other member libraries.

The Oswego Fire Protection District provides fire protection to Oswego’s residents. The fire district has 59 full-time and 20 paid-on-call firefighters. It provides fire protection and emergency medical services to an area over 60 square miles with over 40,000 residents. The district has four fire stations and anticipates building a fifth station in the southwest portion of the District as population increases.

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.

### **LOCAL ECONOMY**

The Oswego community welcomed 49 new commercial businesses in 2015. A variety of new commercial businesses opened their doors in Oswego including Win Soon Chicago, DSW Shoe Warehouse, Lou Malnati’s Pizzeria to name a few. There were 622 commercial businesses in Oswego at the end of 2015 compared to 624 at the end of 2014.

- Win Soon Inc.: Win Soon Inc., which sells “Epoca” brand beverages, opened its second U.S. production facility in Oswego in August 2015. It is the only producer of Asian style cultured dairy beverage in the U.S. and is headquartered in South Gate, CA. The company invested over \$9 million in renovations, equipment, and a 20,000-square-foot addition at 190 Kendall Point Drive. During its first year in operation, the company employed 20 full-time persons and plans to hire 20 more in 2016. The Oswego facility sells dairy beverages to Costco, Wal-Mart, Albertsons, Food 4 Less, ALDI and other stores.



Oswego’s retail market continues to be strong with a retail vacancy rate of 8.8%. The retail vacancy rate includes 161,734 square feet of space available in Hobby Lobby & former Dominick’s buildings. The industrial and flex space vacancy rate plummeted to 2.1%, the lowest level since the Great Recession. The year-end vacancy rate in

2014 was 4.4%. The available vacant space decreased from 90,095 square feet in 2014 to 43,185 square feet in 2015.

- **Industrial Market Study:** Staff and the Oswego EDC participated in the Kendall County Industrial Market Study update. CMAP staff completed an overview of the existing conditions and provided preliminary findings based on the market analysis. It was noted that the Oswego-Montgomery market has 7.4 mm square feet of leasable building area and that the northeast Kendall County area could use the BNSF rail line to service industrial users.

Lower vacancy rates have a direct correlation to Village revenues obtained through sales taxes, property taxes, and other fees. The Village experienced a significant increase (estimated 6%) in sales tax revenues in FY 2016 compared to FY 2015. Staff expects the steady retail and industrial growth to continue and a modest growth in new home starts in FY 2017.

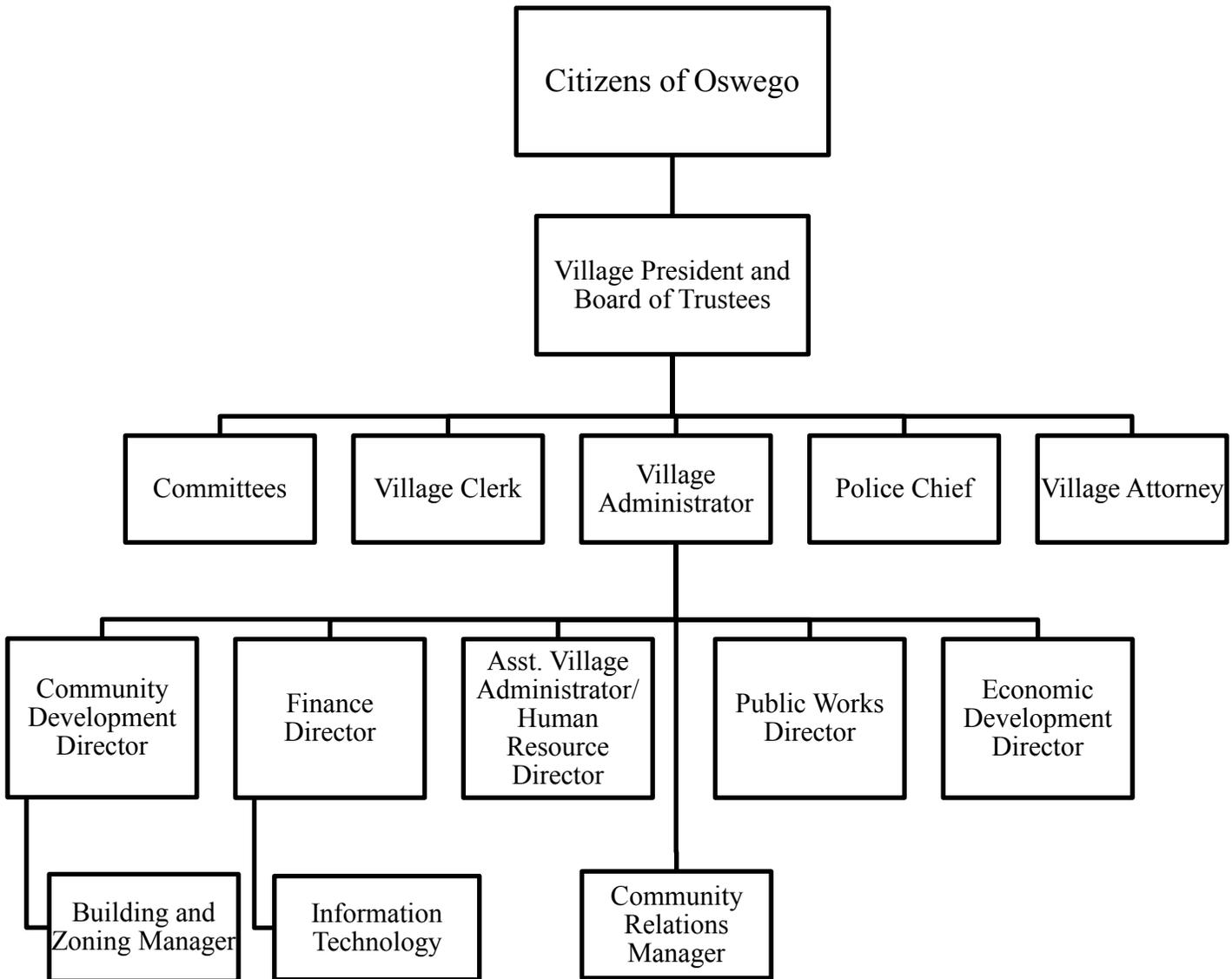
As the economy continues the steady recovery, many small business owners are exploring expansion and growth strategies. The Village offers two business incentive programs to help them remain viable and competitive. The Oswego Revolving Loan Fund (RLF) program helps with start-up or expansion costs through low interest loan program. The Village also offers business owners and owners of commercial buildings up to \$10,000 in matching grants per façade to rehabilitate and restore the visible exteriors of existing structures in the Village’s downtown business district. The following businesses sought financial assistance from the Village in 2015:

- **Oswego Cyclery** (59 South Main Street) received a \$150,000 loan from the RLF and was also approved for a \$20,000 façade improvement grant for redeveloping the old Fire Station with a health and fitness theme. The renovation of this long-vacant commercial building created additional leasable space in downtown Oswego.
- **Country Financial** (6 East Washington Street) was approved for an \$11,300 façade improvement grant for updating the front and side facades of their existing building.

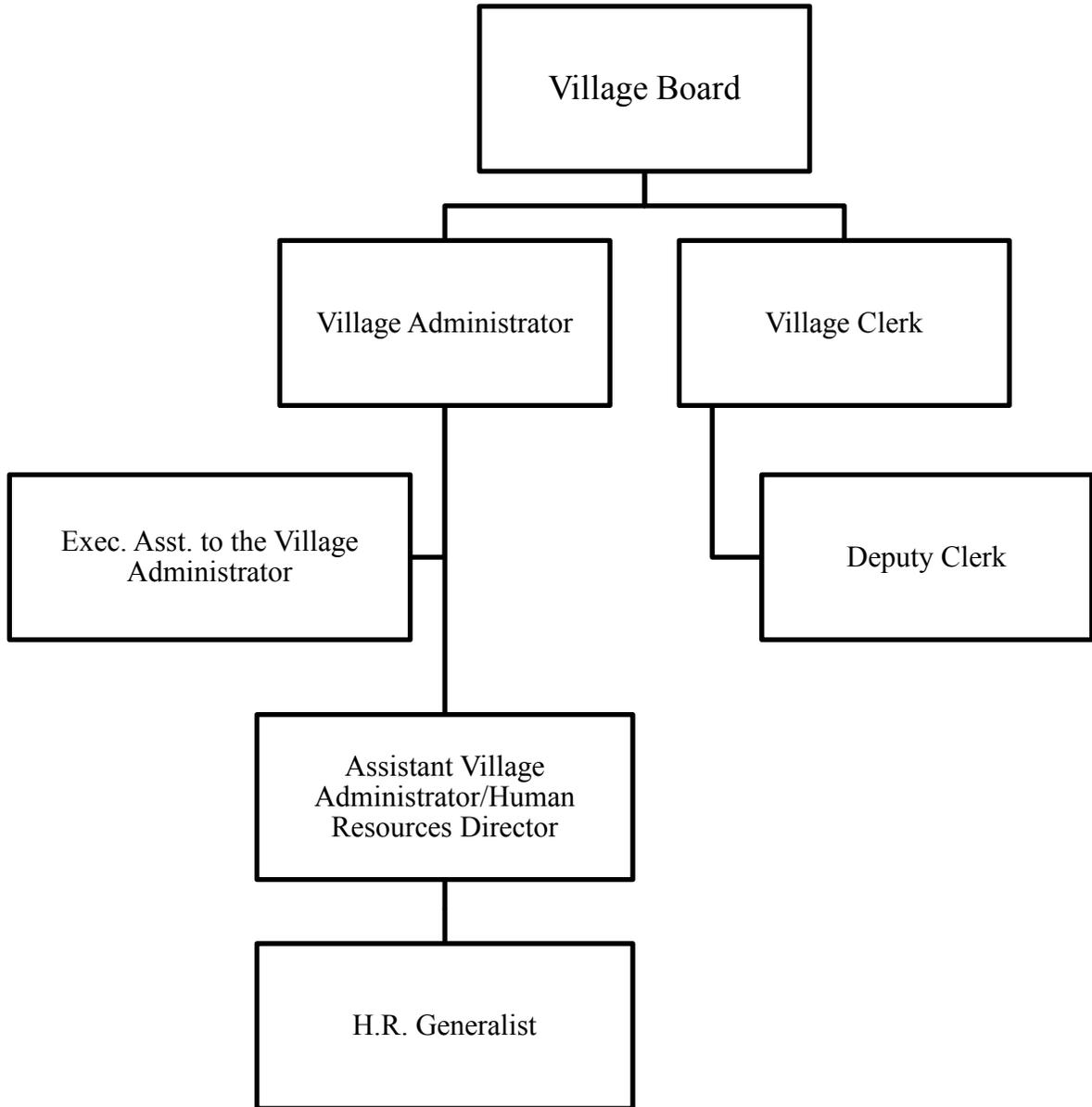
## 2015 Oswego Economic Development Highlights

	<p><b>Ranked one of the best cities for Illinois families!</b></p> <ul style="list-style-type: none"> <li>➤ No. 14 in Wallet Hub's annual rankings of best Illinois towns in which to raise a family</li> </ul>		<p><b>Retail Market - A regional destination with more opportunities!</b></p> <ul style="list-style-type: none"> <li>➤ \$2.88 mm sq. ft. space</li> <li>➤ 8.8% vacant*</li> <li>➤ \$15.12 quoted rent per sq.ft.</li> </ul> <p><small>* Includes 161,734 sq.ft. space in Hobby Lobby &amp; former Dominick's buildings</small></p>
	<p><b>Commercial Market - Net Gain in Businesses!</b></p> <ul style="list-style-type: none"> <li>➤ 49 New</li> <li>➤ 36 Closed</li> <li>➤ 622 Total</li> </ul>		<p><b>Partnerships Strengthened - Creating a more desirable business environment.</b></p> <ul style="list-style-type: none"> <li>➤ <i>Economic Development Commission established</i></li> <li>➤ <i>Became a board member of Northern Illinois Commercial Association of Realtors</i></li> </ul>
			<p><b>TIF* Study Initiated - A new economic dev. tool!</b></p> <ul style="list-style-type: none"> <li>➤ An essential tool to move catalytic downtown projects forward!</li> </ul> <p><small>* Tax Increment Financing District</small></p>

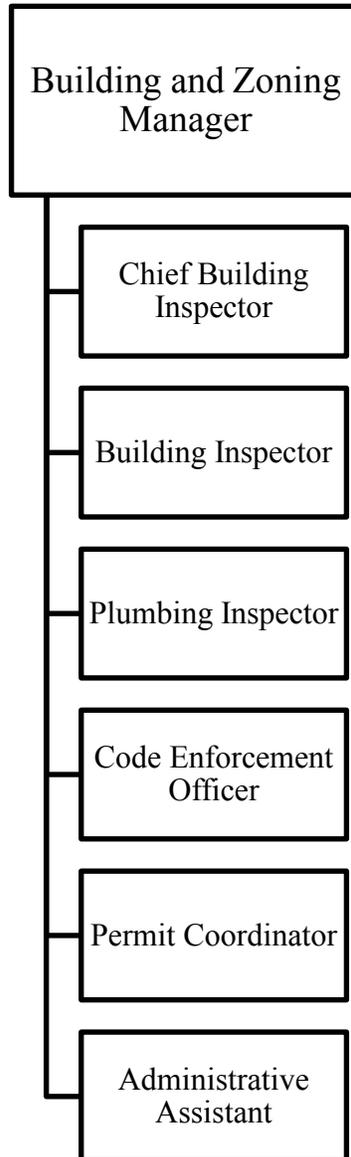
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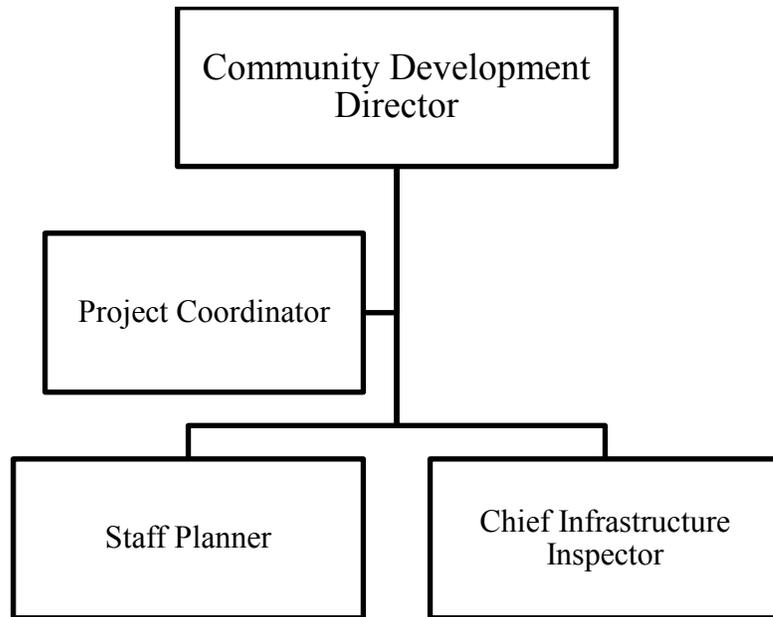
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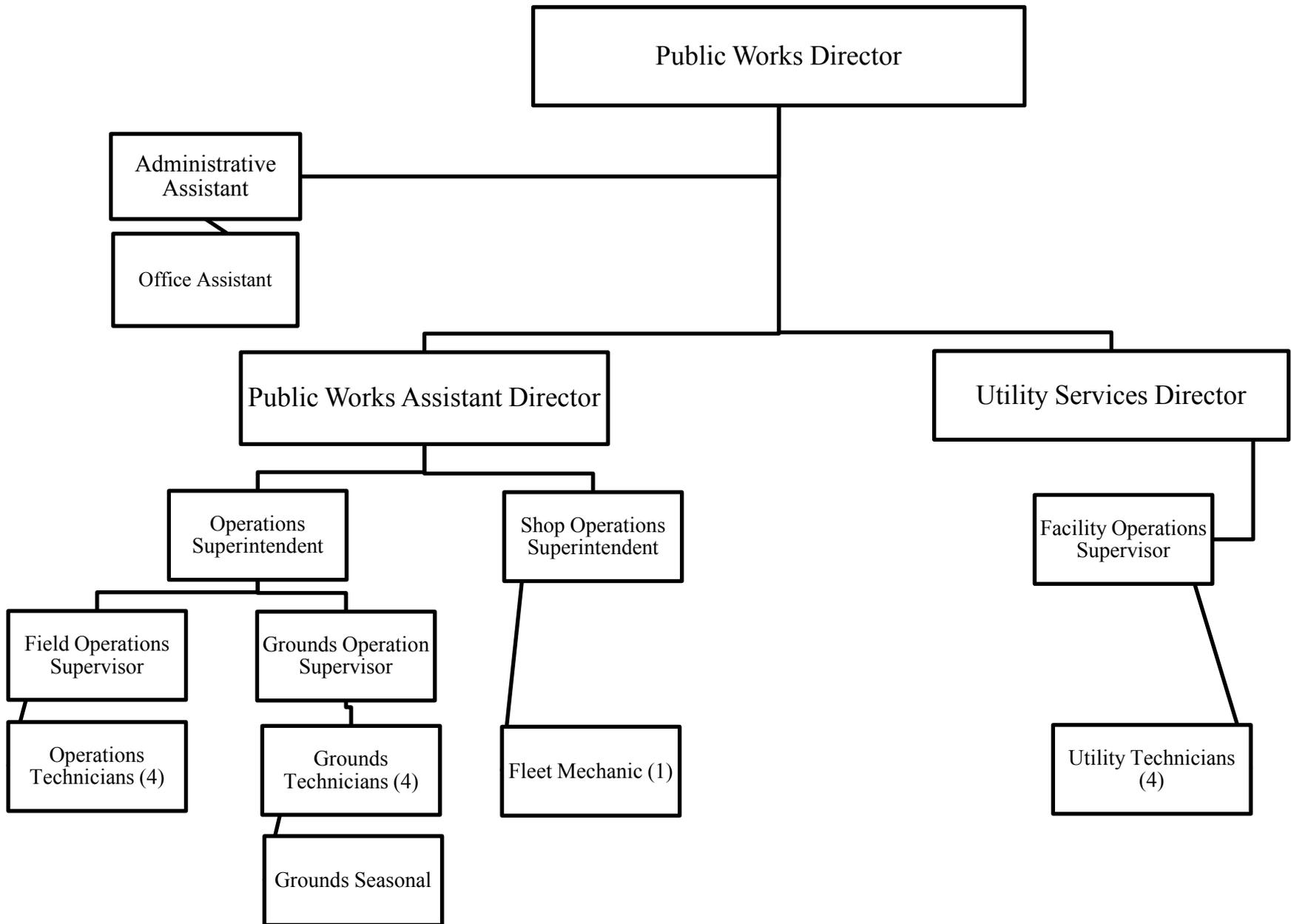
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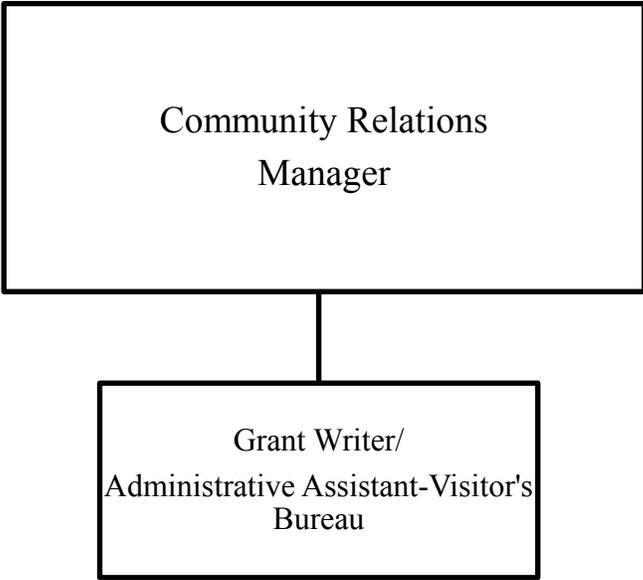
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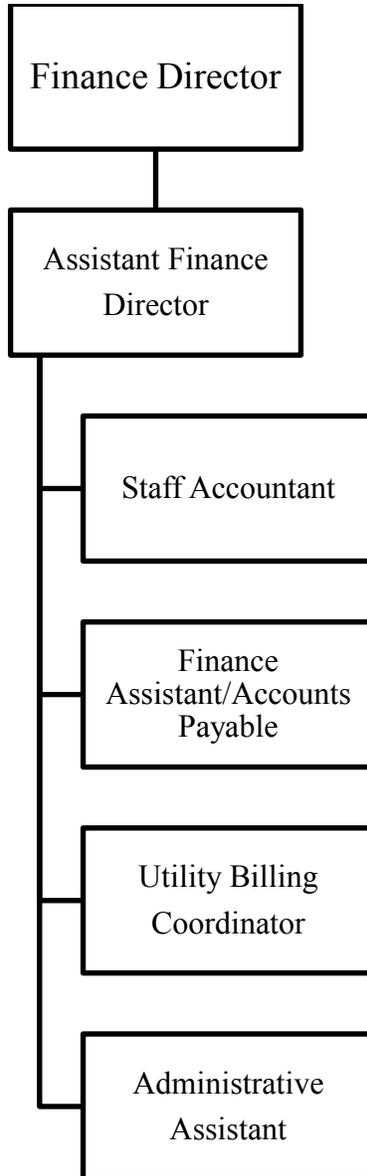
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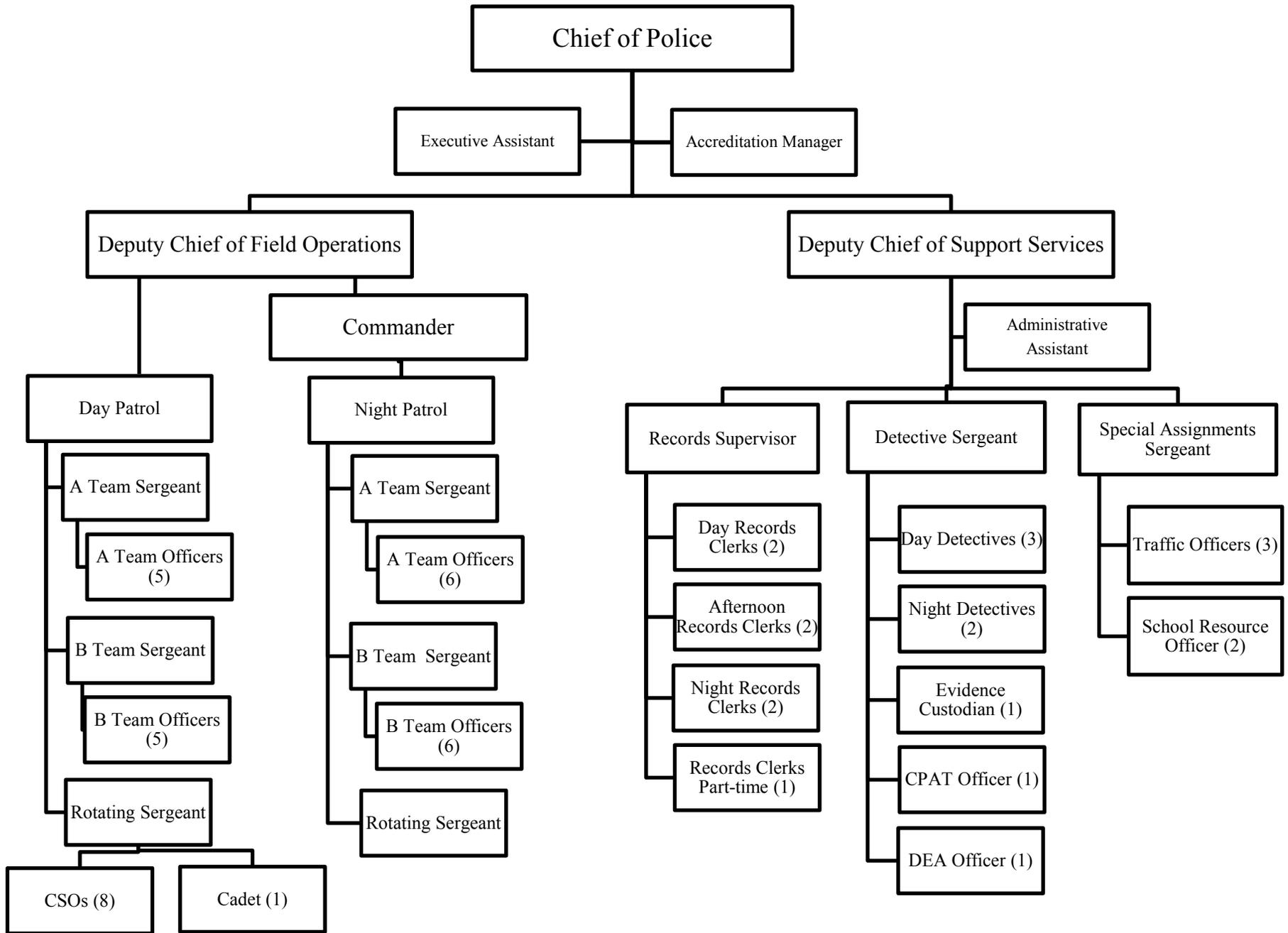
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## Fund Structure and Basis of Accounting and Budgeting

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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, governmental financial reporting for state and local governments now require the classification of 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 cannot 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 through the issuance of debt and operating revenues.

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 and repairs to 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 in this Fund.

**Water & Sewer Capital Fund:** This Fund accounts for the revenues and expenses associated with annual capital infrastructure improvements for the water and sewer system. Growth related revenues and water and sewer usage fees provide the needed revenue.

**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.

5. **Internal Service Fund:** Internal Service Funds are also classified as Proprietary Funds and are used by state and local governments to account for the financing of goods and services provided by one department to another department, and to other governments on a cost reimbursement basis. Internal Service Funds established by the Village include:

**Vehicle Fund:** This Fund was created for Fiscal Year 2017 to account for the purchase of vehicular equipment used by the Village departments. Operating transfers from the General Fund and Water & Sewer Fund will provide the revenue to purchase vehicle replacements. In subsequent fiscal years, various departments will be charged based on the annual depreciation of the department's respective vehicles and equipment within the fleet.

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 and general operating revenues.

### **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 special revenue 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 \$1,800,000 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 people who have low to moderate incomes. Payments made on existing loans replenish the available amount for subsequent loans. The Fund currently has four 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, internal service funds, 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.

**FUND /DEPARTMENT STRUCTURE**

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

### **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 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 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. Annual surplus reserves will be transferred to the Water & Sewer Capital Fund to support capital improvements for the water and sewer systems.

### **Water & Sewer Capital Fund**

The Village shall plan for future capital improvements to be paid from cash reserves by maintaining a reserve level based on the capital improvements scheduled for the next five subsequent years.

### **Vehicle Fund**

The Village shall plan for future vehicular equipment replacements to be paid from cash reserves by maintaining a reserve level based on the accumulated depreciation of the current fleet and the scheduled year of replacement.

### **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 planning process, the Village will project each revenue source for at least the next five years and will update this planning document 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 planning 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 October through April, the development, implementation, monitoring and review of the Village's budget is part of a comprehensive process that occurs throughout the entire year.

The 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 2016. However, intentional drawdowns of fund reserves will occur in three Funds which have a deficit budget; the Motor Fuel Tax Fund, the Water & Sewer Fund and the Water & Sewer Capital Fund. The Motor Fuel Tax Fund will drawdown reserves by \$62,000 to complete the estimated calendar 2016 roadway improvements. The Water and Sewer Fund is using reserves in the amount of \$777,000 for operating costs and transfers to the Water & Sewer Capital Fund and Vehicle Fund for infrastructure improvements and vehicle replacements. The Water & Sewer Capital Fund is using reserves in the amount of \$189,960 to complete scheduled water and sewer system improvements. 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

Water & Sewer Capital Fund  
Vehicle 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**

The fiscal year financial calendar is completed in June of each year. The financial calendar shows the scheduled dates for the preparation of the Capital Improvement Plan (CIP), annual Village property tax levy and the Annual Village Budget and Financial Plan.

The CIP begins in June with the departments updating of the CIP listed projects and the addition of new projects for the next five years. Large dollar projects beyond five years are also included in the CIP for discussion and planning. The Public Works department completes a Street Analysis annually to determine the amount of roadway improvements to be undertaken for each budget year. The analysis provides the amount to be budgeted in the Motor Fuel Tax Fund for public improvements and is included in the CIP. The CIP is reviewed with the Village Board and approved capital projects are included within the respective Fiscal Year Village Budget. The CIP is adopted with the annual budget. The budgeted capital projects will have an impact on the revenue available for the operating budgets of respective departments as lower amounts will be available for normal operating expenditures.

Preparation of the annual budget begins in September of each year. The Village Board is solicited for any ideas for the Budget and budget worksheets are made available to each department head containing the current year budget, year-end projections and prior fiscal year actual data. The Village Administrator and Budget Officer provide broad directives regarding the development of each Department's budget. Each department then prepares a budget for each line item under that Department's scope of responsibility. Budgets were required to be completed and submitted to the Budget Officer by November 23, 2015.

The preliminary Request Budget was compiled by the Finance Department for review by the Village Administrator and Budget staff and also distributed to the Village Board for their review. 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 December 8-10, 2015. Any changes to the departments' budgets were made and copy of the Draft Budget was prepared and distributed to the Village Board on February 2, 2016. The Draft Budget was also made available for public viewing on the Village website as of February 5, 2016.

The Draft Budget was reviewed and discussed at the Committee of the Whole meetings held in March which were open to the public. A formal Public Hearing on the budget was held on April 5, 2016, 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 a formal budget adoption ordinance was approved at the Village Board meeting on April 19, 2016 providing the legal authority to spend 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 Planning**

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 throughout the year.

A Financial Plan is prepared after the Fiscal Year Draft Budget is completed. The Financial Plan projects revenues and expenditures for the next five fiscal years based on the Draft Budget. The Five Year Financial Plan 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 arising in subsequent fiscal years.

The Village Comprehensive Plan was updated and presented to the Village Board in the summer of 2015. The plan provides the basis for directing growth in a controlled, manageable, and sustainable manner.

### *Fiscal Year 2017 Financial Calendar Capital Improvement Plan, Tax Levy and Annual Budget*

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<u>Calendar Year 2015</u>	
<u>Scheduled (subject to change)</u>	
<b>Wednesday, July 22</b>	<b>Capital Improvement Plan (CIP) kickoff meeting with staff</b>
<b>Friday, September 4</b>	<b>Capital Improvement description forms submitted to finance</b>
Wednesday, September 16	Staff discussion of CIP projects after staff meeting
Wednesday, September 23	Fiscal Year 2017 Budget kickoff meeting with staff
Tuesday, October 6	<u>Committee of the Whole Meeting</u> Solicit Village Board ideas for Fiscal Year 2017 Budget Discuss 2015 tax levy options with Village Board
Tuesday, October 20	Auditors present Fiscal Year 2015 Village Audit to Village Board
Tuesday, November 17	<b>Adopt Calendar Year 2015 Tax Levy</b>
<b>Monday, November 23</b>	<b>Budget worksheets submitted to the Finance Director</b>
<b>Tu-Th, December 8-10</b>	Meetings with department heads on budget requests
Tuesday, December 15	Final meeting with Village Administrator on budget requests
Tuesday, December 22	Request Budget distributed to Village Board

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Calendar Year 2016

<b>Tuesday, January 19</b>	Committee of the Whole meeting Capital Improvement Plan Presentation
<b>Tuesday, February 2</b>	Draft budget delivered to Village President/Trustees <b><i>Budget Introduction including Budgeting 101</i></b>
<b>Saturday, March 12</b>	<b>Budget workshop –overview and departmental budget review</b>
Tuesday, March 15	Committee of the Whole Finish Fiscal Year 2017 Budget review (if necessary)
Tuesday, March 22	Special Committee of the Whole meeting Budget discussions (if necessary)
Tuesday, April 5	<b>Public Hearing</b> on Fiscal Year 2017 Budget
<b>Tuesday, April 19</b>	<b>Approve Ordinance Adopting Fiscal Year 2017 Budget Adopt Capital Improvement Plan</b>

### **Major Revenue Sources**

The Village of Oswego has eight major revenue sources which comprise over 75% of the total Village revenues for all funds, excluding operating transfers and bond proceeds. 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 been averaging a 4% increase annually since FY 2010. Population and additional retail development are enticing both residents and non-residents to purchase more in Oswego, causing this revenue stream to increase. This revenue source is projected to increase to \$6.3 million in FY 2017.

**Water & Sewer usage revenues** account for the second largest source of Village revenues. The population increase over the past ten years helped this revenue increase annually up to FY 2013. Since FY 2013, revenue has decreased 2% on average each year. Less consumption with no rate increases has contributed to the decrease in revenues which must generate sufficient income to support the expenses of the Waterworks and Sewerage System. The Fiscal Year 2017 budget estimates this revenue at \$5.1 million.

**The Home Rule sales tax revenue** is the third largest revenue source for the Village. The Village implemented a 0.50% home rule sale tax rate in July, 2010 and increased the rate to 1.25% effective January 1, 2016. This revenue source mirrors the State shared sales tax revenue and is collected by the State and remitted to the Village. The FY 2017 budget is \$5.0 million.

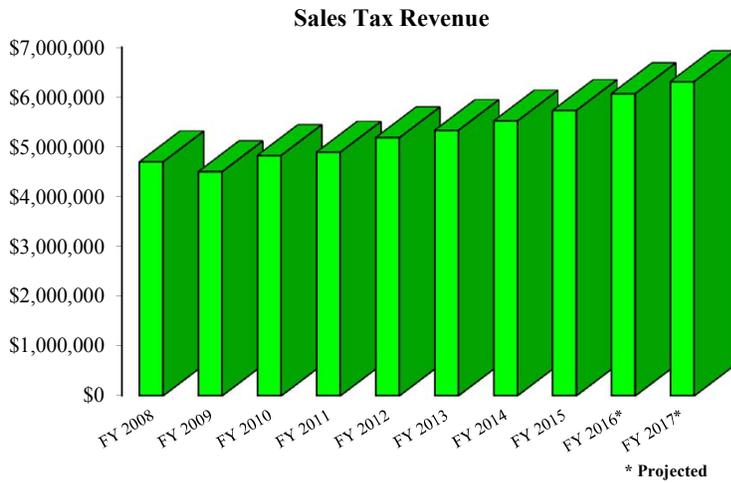
**Income tax revenue** is the fourth major revenue source for the Village. This tax is distributed on a per capita basis from the State of Illinois. Income tax receipts increased annually because of the village's population growth until FY 2011 when it declined slightly. Fiscal Year 2017 estimates \$3.3 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 to balance the State's annual budget. Current talk is for the State to decrease the distributions by 10%.

**Garbage Collection revenue** is the fifth 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 2017 Budget estimates the revenue at \$2.5 million.

**Utility tax revenue** is the sixth 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 five fiscal years and are budgeted to decrease to \$0.7 million for Fiscal Year 2017. Gas and electric utility taxes are expected to decrease to \$0.9 million in Fiscal Year 2017.

**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 2017, the entire property tax levy will be used to pay the Village contribution to the Police Officer's Pension system. \$1.2 million was levied and is expected to be received in FY 2017.

**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 ten fiscal years. The Village expects to receive around \$0.8 million in FY 2017. This amount is the same amount budgeted in FY 2016.



Fiscal Year	Sales Tax Revenue	% Change
FY 2008	4,697,952	33.7%
FY 2009	4,501,565	-4.2%
FY 2010	4,829,238	7.3%
FY 2011	4,892,537	1.3%
FY 2012	5,183,713	6.0%
FY 2013	5,331,846	2.9%
FY 2014	5,519,552	3.5%
FY 2015	5,729,920	3.8%
FY 2016*	6,070,491	5.9%
FY 2017*	6,313,311	4.0%

\*Projected

**Description**

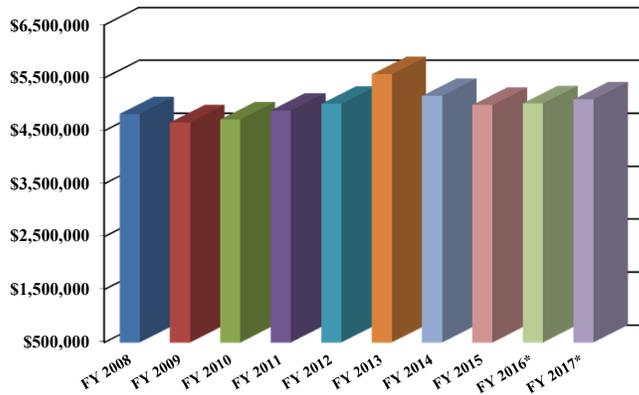
The Village of Oswego receives from the State of Illinois, 16% of the 6.25% State sales tax on general merchandise (1% of gross sales). In addition, the Village also receives 100% of the 1.25% State sales tax on food and qualifying drugs (also 1% of gross sales). The tax money that the Village receives 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 8.50% including the 1.25% 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 General Merchandise and Auto & Filling stations. 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	2012		2013		2014		2015	
	Amount	% of Total						
General Merchandise	1,052,030	19.64%	1,032,790	19.02%	1,772,784	30.91%	1,770,195	29.68%
Food	465,110	8.68%	477,393	8.79%	448,860	7.83%	600,712	10.07%
Drinking & Eating Places	598,064	11.17%	639,448	11.78%	714,404	12.46%	797,498	13.37%
Apparel	252,180	4.71%	263,034	4.84%	267,752	4.67%	276,743	4.64%
Furniture & Fixtures	246,453	4.60%	229,101	4.22%	226,135	3.94%	244,566	4.10%
Lumber, Bldg, Hardware	215,643	4.03%	249,375	4.59%	268,823	4.69%	279,081	4.68%
Auto & Filling Stations	1,467,995	27.41%	1,497,855	27.59%	941,139	16.41%	952,616	15.97%
Drugs & Misc Retail	665,416	12.42%	693,093	12.76%	740,026	12.90%	581,195	9.74%
Agriculture & All Others	369,659	6.90%	324,119	5.97%	329,249	5.74%	425,135	7.13%
Manufacturers	23,555	0.44%	23,724	0.44%	25,620	0.45%	37,015	0.62%
Total	5,356,105	100.00%	5,429,931	100.00%	5,734,792	100.00%	5,964,757	100.00%

Charges for Service Revenue



Fiscal Year	Charges for Service	% Change
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	5,159,314	-7.3%
2015	4,988,572	-3.3%
2016*	5,019,115	0.6%
2017*	5,090,500	1.4%

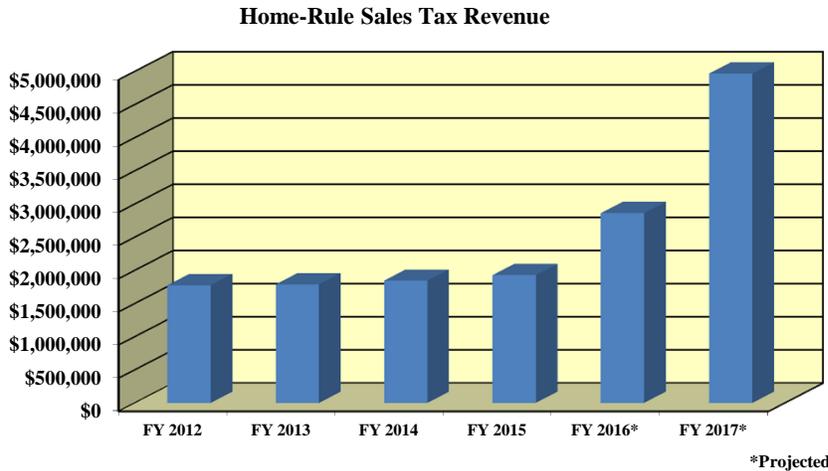
\* Projected

**Description**

Water service charges represent 98% 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 98% 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 3.3% decrease in revenues. The last rate increase of \$0.20 was in July 2010. Water rates will continually be analyzed to insure the rate structure is sufficient to support the operating, capital, and debt service costs of this enterprise.



Fiscal Year	Sale Tax Revenue	% Change
2012	1,774,132	29.4%
2013	1,787,783	0.8%
2014	1,843,723	3.1%
2015*	1,925,463	3.1%
2016*	2,860,800	1.3%
2017*	4,966,000	73.6%

\*Projected

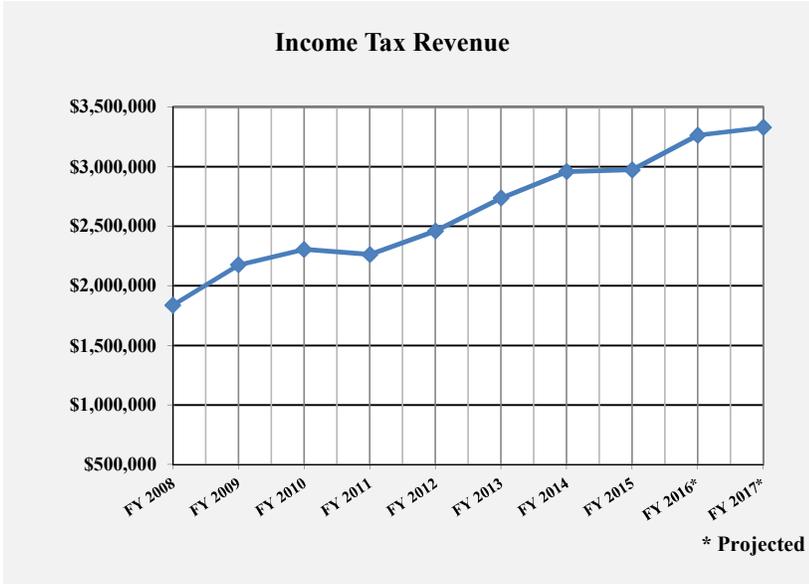
**Description**

The Village of Oswego, pursuant to its home rule powers, implemented a 0.50% local home rule sales tax effective 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 without voter approval. 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. As of January 1, 2016, the Village increased the home rule sales tax another 0.75%, bringing the total HR sales tax to 1.25%. The additional revenue will support the annual road program, building of a new police facility and other capital improvements.

**Analysis and Trends**

This revenue source will trend similarly to the general sales tax revenue. Home Rule Sales tax revenue is estimated to increase 73% in FY 2017 due to the rate increase. 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 2015.

Home Rule Sales Tax Revenue By Type of Business (Calendar Year)								
Category	2012		2013		2014		2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
General Merchandise	358,345	19.7%	355,684	19.7%	524,363	27.1%	519,197	26.2%
Food	79,882	4.4%	82,826	4.6%	76,165	3.9%	136,196	6.9%
Drinking & Eating places	294,925	16.2%	317,169	17.6%	354,581	18.3%	395,760	20.0%
Apparel	126,033	6.9%	131,438	7.3%	133,754	6.9%	138,204	7.0%
Furniture & HH & Radio	121,668	6.7%	113,174	6.3%	112,355	5.8%	120,653	6.1%
Lumber, Bldg, Hardware	107,447	5.9%	124,058	6.9%	134,167	6.9%	139,352	7.0%
Auto & Filling Stations	315,667	17.3%	284,747	15.8%	185,903	9.6%	156,009	7.9%
Drugs & Misc Retail	229,725	12.6%	233,106	12.9%	249,264	12.9%	219,204	11.1%
Agriculture & All Others	176,477	9.7%	153,561	8.5%	156,634	8.1%	138,599	7.0%
Manufacturers	9,547	0.5%	9,736	0.5%	9,904	0.5%	16,448	0.8%
<b>Total</b>	<b>1,819,717</b>	<b>100.0%</b>	<b>1,805,500</b>	<b>% of Total</b>	<b>1,937,089</b>	<b>100.00%</b>	<b>1,979,624</b>	<b>100.00%</b>



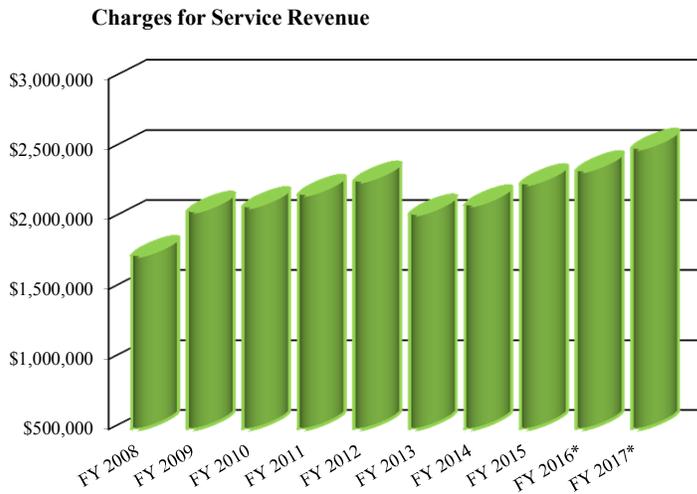
Fiscal Year	Income Tax Revenues	% Change
2008	1,837,415	9.2%
2009	2,175,465	18.4%
2010	2,304,243	5.9%
2011	2,261,968	-1.8%
2012	2,460,342	8.8%
2013	2,735,608	11.2%
2014	2,957,978	8.1%
2015	2,972,805	0.5%
2016*	3,263,050	9.8%
2017*	3,328,312	2.0%

**Description**

The State of Illinois currently has an income tax rate of 3.75% for individuals, trusts and estates and 5.25% 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 five fiscal years. Although this revenue is on a positive trend, there is further concern, the State Legislature is considering a reduction of as much as 10% of the distribution from the LGDF, which would be a significant loss of revenue (\$330,000) to the Village.



Fiscal Year	Charges for Service	% Change
FY 2008	1,736,868	24.1%
FY 2009	2,052,072	18.1%
FY 2010	2,084,354	1.6%
FY 2011	2,172,351	4.2%
FY 2012	2,267,598	4.4%
FY 2013	2,032,054	-10.4%
FY 2014	2,097,286	3.2%
FY 2015	2,248,211	7.2%
FY 2016*	2,341,200	4.1%
FY 2017*	2,501,200	6.8%

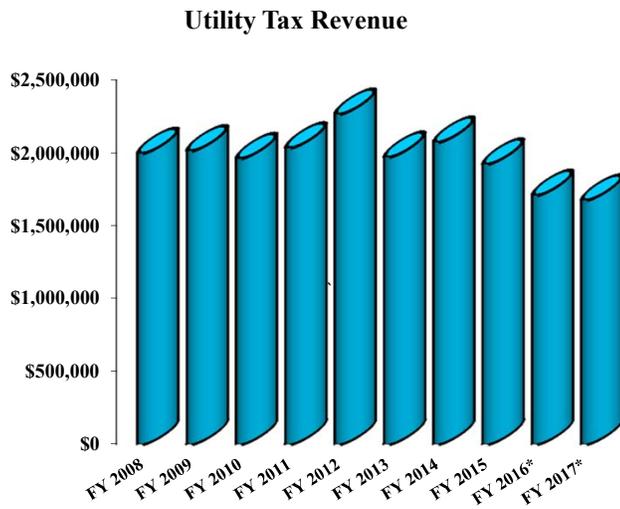
\* Projected

**Description**

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

**Analysis and Trends**

The Village pays the vendor based on the number of accounts being serviced by the Village. Revenue has increased over the years due to the population growth of the Village. The revenue was increasing due to annual rate increases but a new negotiated contract beginning in FY 2013 resulted in lower costs for the service. The five year contract has 5% annual rate increases which will be passed on to the residents.

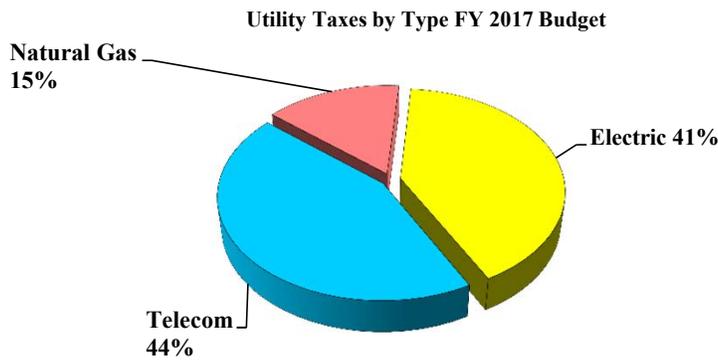


Fiscal Year	Utility Tax Revenue	% Change
2008	1,994,981	14.3%
2009	2,012,974	0.9%
2010	1,960,119	-2.6%
2011	2,032,494	3.7%
2012	2,263,962	11.4%
2013	1,969,166	-13.0%
2014	2,071,323	5.2%
2015	1,921,694	-7.2%
2016*	1,707,166	-11.2%
2017*	1,674,058	-1.9%

\* Projected

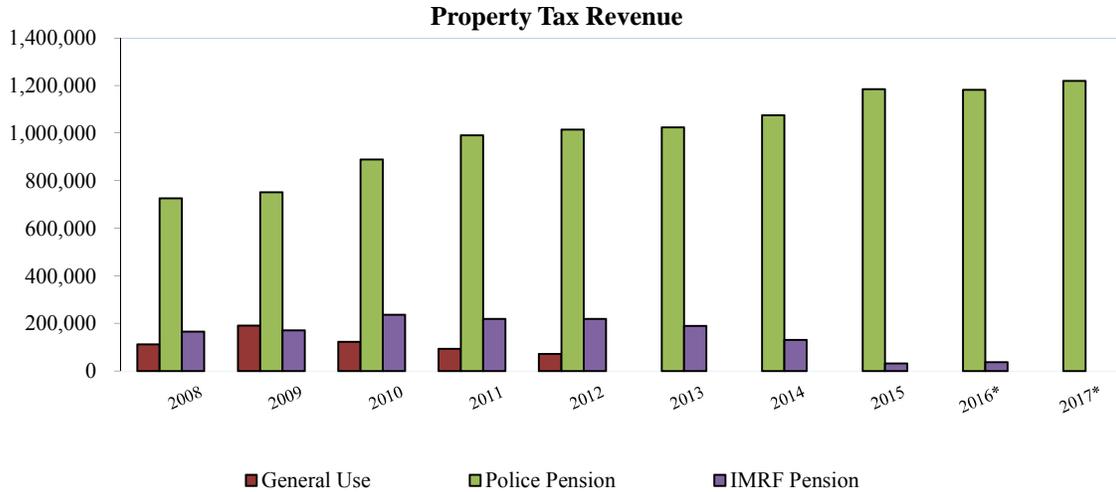
**Description**

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 reached since due to the low fluctuating prices of these commodities. The current downward trend is due to the declining price of oil causing low rates for consumers for these commodities. This loss of revenue will need to be made up elsewhere within the Village revenue sources.



**Description**

The Village levies a property tax for funding pension costs based on the assessed valuation of each property within Village limits. 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 2015 for calendar year 2015 will be collected between June 2016 and January 2017 and finance FY 2017. The levy on the tax bill includes the taxes levied to fund: General Use, the Village (IMRF) and Police Pensions. All property tax collections are recorded as revenue in the General Fund when received. 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**

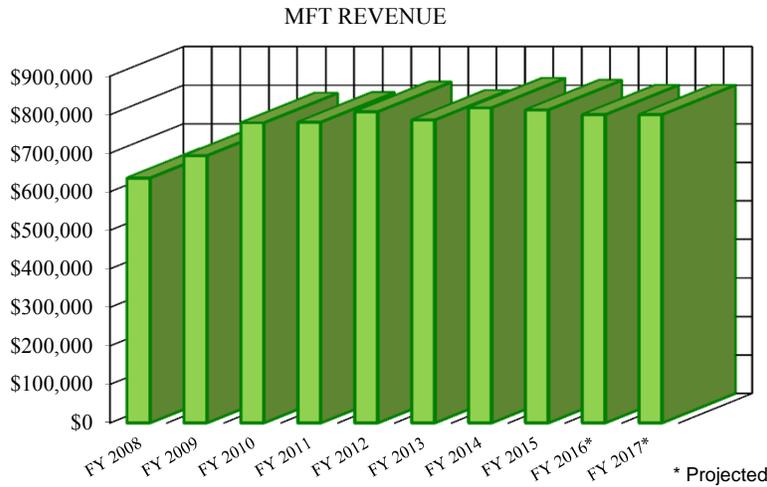
The amount of property tax levied was increased annually through fiscal year 2011. The Village Board kept the levy at the same dollar amount from FY 2013-FY 2015. For FY 2017, the Village Board decided to levy the same dollar amount as FY 2016. The property tax levy only provides enough revenue to fund a portion of the Village's contribution to the Village's pension funds. 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 and is expected to continue rising in subsequent years.

Fiscal Year	General Use	Police Pension	IMRF Pension	General Use % of Total
2008	111,368	726,606	165,432	11.1%
2009	191,433	752,163	171,259	17.2%
2010	123,230	890,070	236,159	9.9%
2011	92,950	990,650	219,050	7.1%
2012	72,312	1,015,000	218,765	5.5%
2013	0	1,025,000	189,729	0.0%
2014	0	1,075,000	130,100	0.0%
2015	0	1,185,000	31,000	0.0%
2016*	0	1,182,911	36,727	0.0%
2017*	0	1,219,638	0	0.0%

\* Projected

**Motor Fuel Tax Fund**

**Motor Fuel Tax Revenue**



<b>Fiscal Year</b>	<b>Total MFT Allotment</b>	<b>% Change</b>
2008	635,579	2.2%
2009	693,600	9.1%
2010	778,801	12.3%
2011	780,549	0.2%
2012	807,637	3.5%
2013	786,270	-2.6%
2014	817,817	4.0%
2015	812,454	-0.7%
2016*	800,000	-1.5%
2017*	800,000	0.0%

\*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 authorized by the Illinois Department of Transportation (IDOT) and are subject to an annual audit by IDOT.

**Analysis and Trends**

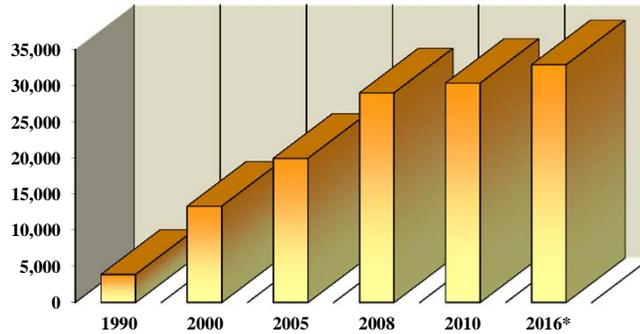
Motor Fuel Tax revenues increased from the FY 2008 amount of \$635,579 to the FY 2014 amount of \$817,817. This revenue source is one of the state shared revenues distributed on a per capita basis. The Village population increases have allowed the Village to receive a greater share of this revenue. You can see when the population changes occurred by viewing the chart and noting the jumps in revenue. The latest declining trend is due to less consumption and fuel efficiency gained with motor vehicles and an increase in the State's population with no change to the certified Village population.

TRENDS

Village of Oswego Population

<u>Year</u>	<u>Population</u>
1990	3,876
2000	13,326
2005	19,956
2008	29,012
2010	30,355
2016*	32,901

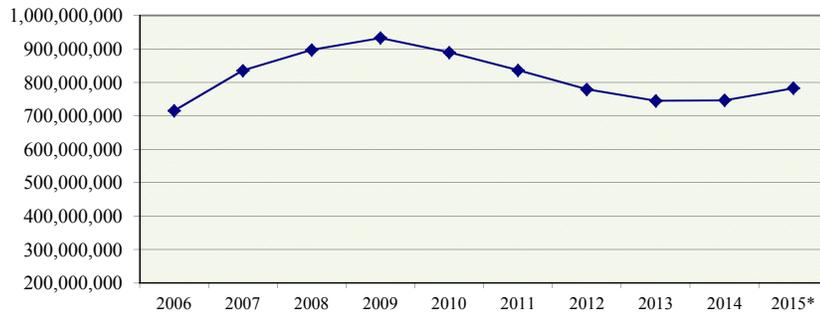
\*Projected



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 40,000 by the year 2030.

<u>Levy Year</u>	<u>EAV</u>
2006	715,294,792
2007	835,403,862
2008	897,802,932
2009	933,315,018
2010	889,906,116
2011	836,708,892
2012	779,490,106
2013	744,930,605
2014	746,521,305
2015*	782,841,868

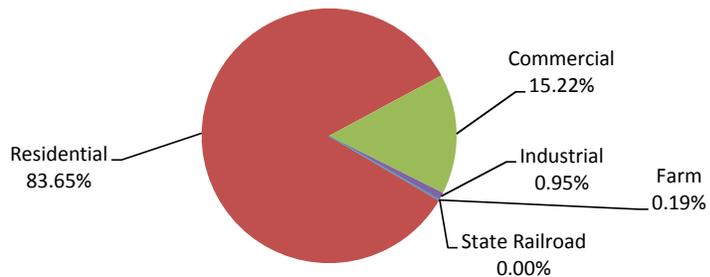
Village of Oswego Equalized Assessed Valuation



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 decreased in 2010-2013 before finally increasing in 2014 and 2015.

2015 EAV by Property Type

<u>2015 EAV by Property Type</u>	
Farm	1,448,288
Residential	654,813,491
Commercial	119,126,130
Industrial	7,426,266
State Railroad	27,693
	<hr/>
	782,841,868

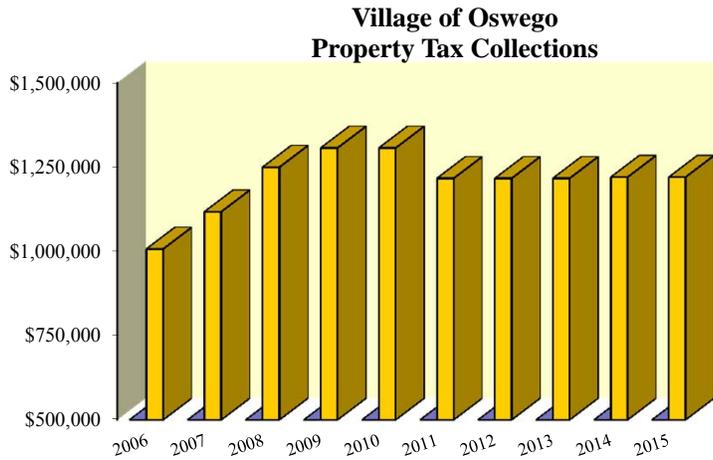


The Village of Oswego's total EAV s comprised of five different property types. However, over 98% of the EAV comes from residential (83.29%) or commercial (15.55%) development.

TRENDS

**Total Village Property Tax Collections**

Levy Year	Property Tax	% Change
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%
2014	\$ 1,219,638	0.29%
2015	\$ 1,219,638	0.00%

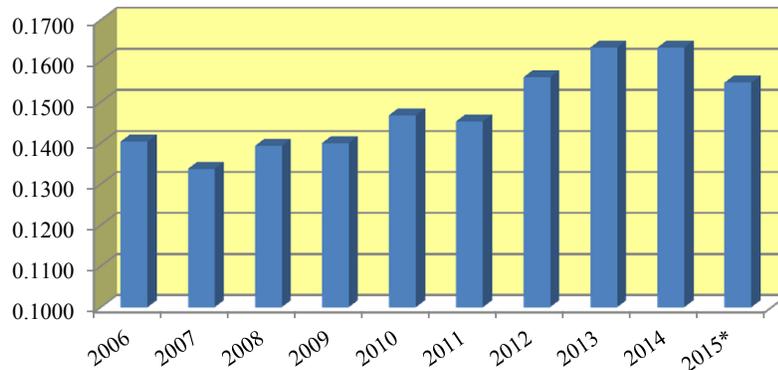


The Village's property tax collection consists of taxes levied for general corporate use, municipal employee's pensions, and police officers pensions. Collections for levy year 2006, 2007, 2008 and 2009 increased above the previous year due to increases in the levies to pay for rising pensions and operating 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. For the 2015 levy, the Village Board decided to keep the collection dollar amount the same, causing the tax rate to decrease by over 5%.

**Total Village Property Tax Rate**

Levy Year	Tax Rate	% Change
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%
2014	0.1633	0.00%
2015*	0.1547	-5.24%

**Village of Oswego Tax Rate**



\*estimated

The Village of Oswego property tax rate dropped dramatically from 2006 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 2014 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. The 2015 tax rate decreased as the EAV increased and the Village kept the levy at the same dollar amount as the 2014 Levy.

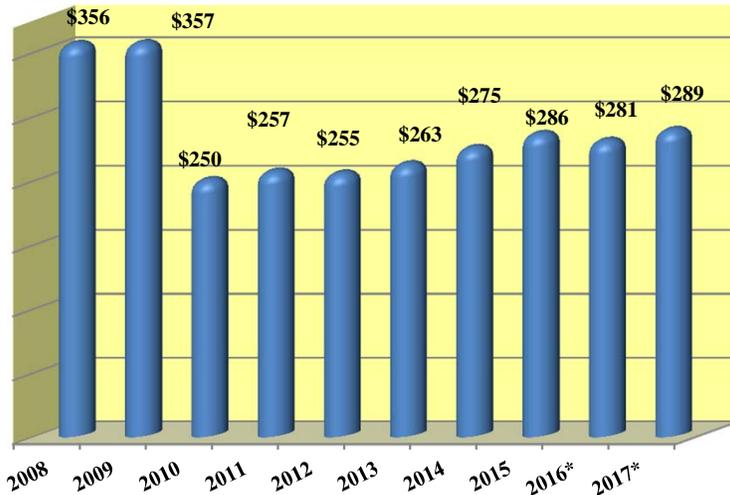
TRENDS

**Police Protection Service Costs**

<b>Fiscal Year</b>	<b>Operating Cost</b>	<b>Resident Cost</b>
2008	\$7,110,063	356
2009	\$7,121,774	357
2010	\$7,262,424	250
2011	\$7,454,940	257
2012	\$7,753,773	255
2013	\$8,010,759	263
2014	\$8,466,514	275
2015	\$8,802,689	286
2016*	\$9,242,654	281
2017*	\$9,519,473	289

\* projected

**Police Protection Cost per Resident**



The Village's population was certified at 30,355 in 2010 causing the per resident costs to decline in FY 2010 to a low of \$250 per resident. Since 2010, per resident costs have steadily increased due to rising pension costs and increases in operating costs over the time period.

\*\*starting in FY 2017, costs associated with capital expenditures are being accounted for in the Capital Improvement Fund or the Vehicle Fund, whichever is applicable.

**Road and Bridge Service Costs**

<b>Fiscal Year</b>	<b>Operating Cost</b>	<b>Resident Cost</b>
2008	\$1,367,463	\$69
2009	\$1,438,984	\$72
2010	\$1,223,875	\$42
2011	\$980,614	\$34
2012	\$1,176,395	\$39
2013	\$1,462,157	\$48
2014	\$1,829,494	\$59
2015	\$2,331,042	\$76
2016*	\$3,155,785	\$103
2017*	\$1,938,395	\$59

\* projected

**Road and Bridge Cost per Resident**

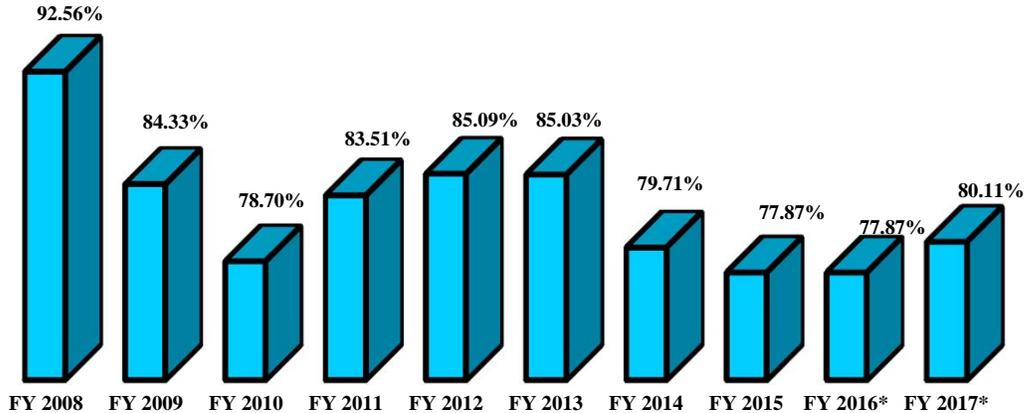


The Road and Bridge costs per resident peaked in FY 2009 and declined through fiscal year 2011. The reduction in FY 2009 was due to the Village population increase. The decreases since FY 2009 are due to the staffing reductions implemented in FY 2010 and an overall reduction in operating costs throughout the road and bridge department. Costs per resident have increased since FY 2012 because of capital outlay expenditures for replacement of vehicles and attending to the backlog of work due to the budget cutting years from the recession. The increase in FY 2016 was due to the increase in the annual road program expenditures and additional roadway improvements.

\*\*starting in FY 2017, costs associated with capital expenditures are being accounted for in the Capital Improvement Fund or the Vehicle Fund, whichever is applicable.

## TRENDS

Elastic Revenues as % of General Fund Operating Revenues



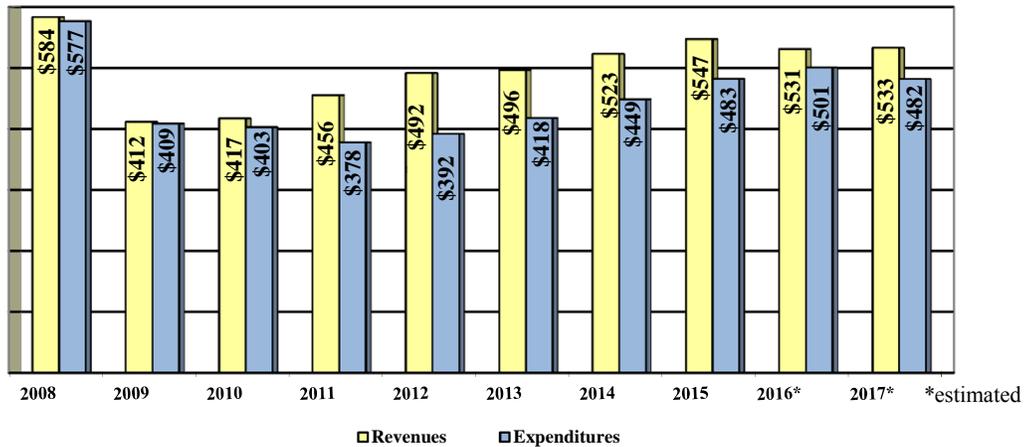
\* indicates projected total revenues

### **Indicator Description**

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

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 79% 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 2016 show elastic revenues averaging around 80% 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 2016 and FY 2017 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 in the Fund. The cost per resident has decreased in FY 2017 because the Village is now accounting for all capital improvement projects in the Capital Improvement Fund.

Budget Year Comparison Summary - All Funds

Fund	Fiscal Year 2017 Revenues	Fiscal Year 2017 Expenditures	Fiscal Year 2017 Difference
<b><u>Major Governmental Funds</u></b>			
General Fund	\$17,542,053	\$17,345,987	\$196,066
Capital Improvement Fund	\$34,587,059	\$6,943,700	\$27,643,359
Debt Service Fund	\$1,754,594	\$1,754,394	\$200
<b>Total Major Governmental Funds</b>	<b>\$53,883,706</b>	<b>\$26,044,081</b>	<b>\$27,839,625</b>
<b><u>Non-Major Governmental Funds</u></b>			
Motor Fuel Tax Fund	\$801,250	\$862,500	(\$61,250)
<b>Total Non Major Governmental Funds</b>	<b>\$801,250</b>	<b>\$862,500</b>	<b>(\$61,250)</b>
<b><u>Proprietary Funds</u></b>			
<b>Enterprise Funds</b>			
Waterworks & Sewer Fund	\$5,190,800	\$5,967,699	(\$776,899)
Waterworks & Sewer Capital Fund	\$796,000	\$659,000	\$137,000
Garbage Fund	\$2,501,950	\$2,501,200	\$750
<b>Internal Service Funds</b>			
Vehicle Fund	\$732,500	\$713,680	\$18,820
<b>Total Proprietary Funds</b>	<b>\$9,221,250</b>	<b>\$9,841,579</b>	<b>(\$620,329)</b>
<b>Total Operating Funds</b>	<b>\$63,906,206</b>	<b>\$36,748,160</b>	<b>\$27,158,046</b>
<b><u>Non Operating Funds</u></b>			
<b><u>Fiduciary Funds</u></b>			
Police Officers' Pension Fund	\$2,190,000	\$634,900	\$1,555,100
<b>Total Fiduciary Funds</b>	<b>\$2,190,000</b>	<b>\$634,900</b>	<b>\$1,555,100</b>
<b>Total Non Operating Funds</b>	<b>\$2,190,000</b>	<b>\$634,900</b>	<b>\$1,555,100</b>
<b>Total All Funds</b>	<b>\$66,096,206</b>	<b>\$37,383,060</b>	<b>\$28,713,146</b>

**REVENUES - ALL FUNDS**

<b>FUND</b>	<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 PROJECTED</b>	<b>FY 2017 BUDGET</b>	<b>FY 2017 Budget vs FY 2016</b>	
					<b>Projected</b>	<b>Budget</b>
General	16,831,876	17,483,288	17,189,714	17,542,053	2%	0%
Motor Fuel Tax	1,066,522	812,500	800,600	801,250	0%	-1%
Debt Service	4,940,378	1,774,689	1,774,689	1,754,594	-1%	-1%
Capital Improvement	18,287	-	856,055	34,587,059	3940%	100%
Water and Sewer	6,169,520	5,389,800	5,123,735	5,190,800	1%	-4%
Water and Sewer Capital		566,000	566,000	796,000	41%	41%
Garbage Collection	2,248,593	2,344,712	2,341,950	2,501,950	7%	7%
Vehicle	-	-	-	732,500	100%	100%
Police Pension	2,974,244	1,931,760	1,881,759	2,190,000	16%	13%
<b>TOTAL REVENUES</b>	<b>34,249,421</b>	<b>30,302,749</b>	<b>30,534,502</b>	<b>66,096,206</b>	<b>116%</b>	<b>118%</b>

**FUND HIGHLIGHTS**

**Revenues**

General Fund revenues increased slightly while increasing 2% above FY 2016 projected totals.

The Motor Fuel Tax Fund revenue has decreased 1% due to lower tax revenues to be received.

The Capital Improvement Fund revenue is higher by 100% because of dedicated funds from the increase to the Home Rule Sales Tax rate that was approved during FY 2016 and bond proceeds for the new police facility.

The Water & Sewer Fund revenue is down 4% due to lower budgeted water and sewer service fees.

The Water & Sewer Capital Fund is up 41% because of a transfer from the Water & Sewer Fund.

Garbage Collection Fund revenues are higher than FY 2016 due to the annual increase in contracted disposal fees.

The Vehicle Fund has a 100% increase because this is a newly created fund. Revenue is provided from transfers from the General Fund and Water & Sewer Fund.

Police Pension revenues have increased 13% due to increased Village contributions to the Fund.

**EXPENDITURES - ALL FUNDS**

<b>FUND</b>	<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 PROJECTED</b>	<b>FY 2017 BUDGET</b>	<i>FY 2017 Budget vs FY 2016</i>	
					<i>Projected</i>	<i>Budget</i>
General	16,385,307	17,483,288	17,999,850	17,345,987	-4%	-1%
Motor Fuel Tax	1,575,890	862,500	862,500	862,500	0%	0%
Debt Service	4,901,718	1,773,489	1,774,489	1,754,394	-1%	-1%
Capital Improvement	421,149	-	765,000	6,943,700	808%	100%
Water and Sewer	5,096,897	5,055,842	4,940,488	5,967,699	21%	18%
Water and Sewer Capital	0	1,207,300	1,154,340	659,000	-43%	-45%
Garbage Collection	2,257,770	2,342,812	2,341,200	2,501,200	7%	7%
Vehicle	-	-	-	713,680	100%	100%
Police Pension	568,023	606,900	608,774	634,900	4%	5%
<b>TOTAL EXPENSES</b>	<b>31,206,754</b>	<b>29,332,131</b>	<b>30,446,641</b>	<b>37,383,060</b>	<b>23%</b>	<b>27%</b>

**FUND HIGHLIGHTS**

**Expenditures**

General Fund expenditures have decreased 1% due to moving all capital outlay into the Capital Improvement Fund and the newly created Vehicle Fund

The Motor Fuel Tax Fund expenditures have remained constant.

The Capital Improvement Fund expenditures have increased 100% because all capital outlay is now recorded in this fund as of FY 2017.

The Water & Sewer Fund expenses increased 18% due to the addition of transfers to the Water & Sewer Capital Fund and the Vehicle Fund.

The Garbage Collection Fund expenses increased 7% because of the annual increase in collection rates.

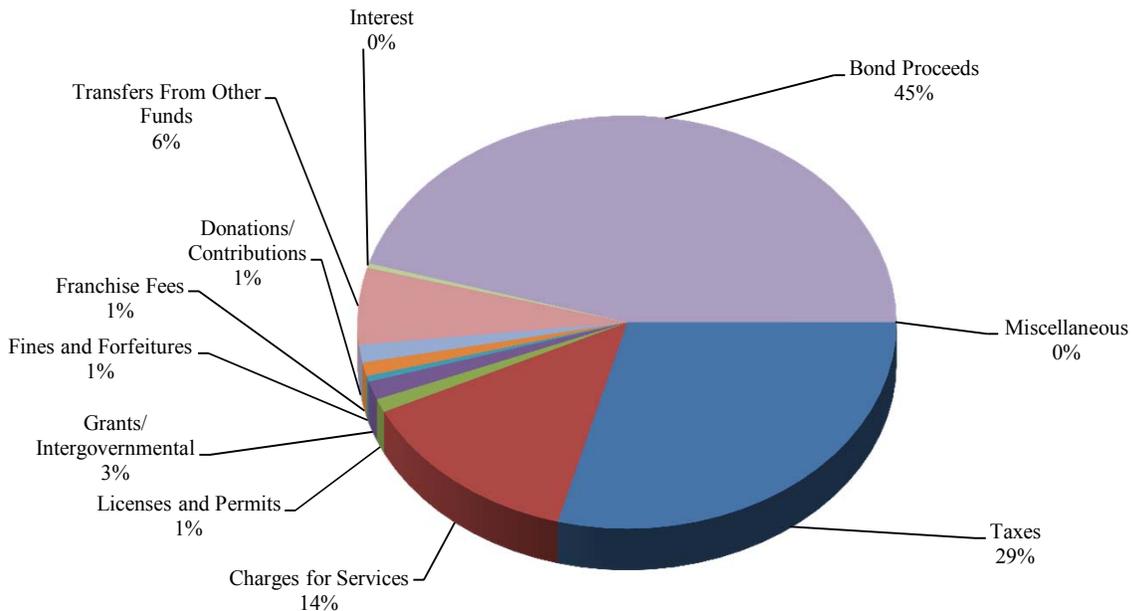
The Vehicle Fund has a 100% increase. This is new fund in FY 2017. All vehicular equipment is now purchased in this fund.

The Police Pension Fund expenses have increased 5% due to increases in Benefits, Legal, and Investment expenses.

### REVENUES BY SOURCE - ALL FUNDS

REVENUES	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 PROJECTED	FY 2017 BUDGET	FY 2017 Budget vs FY 2016	
					Projected	Budget
Taxes	15,612,744	16,248,038	16,979,564	19,261,839	13%	19%
Charges for Services	8,732,492	8,699,062	8,427,565	9,062,709	8%	4%
Licenses and Permits	753,131	893,100	605,220	697,100	15%	-22%
Grants/Intergovernmental	1,012,337	992,000	961,712	951,000	-1%	-4%
Fines and Forfeitures	328,727	322,100	311,120	307,100	-1%	-5%
Franchise Fees	493,330	504,100	529,933	699,002	32%	39%
Donations/ Contributions	633,730	554,760	703,499	924,362	31%	67%
Transfers From Other Funds	1,807,607	1,774,489	1,774,489	3,956,894	123%	123%
Interest	1,407,967	296,100	229,350	232,700	1%	-21%
Bond Proceeds	3,132,634	-	-	30,000,000	0%	0%
Miscellaneous	334,723	19,000	12,050	3,500	-71%	-82%
<b>TOTAL REVENUE</b>	<b>34,249,421</b>	<b>30,302,749</b>	<b>30,534,502</b>	<b>66,096,206</b>	<b>116%</b>	<b>118%</b>

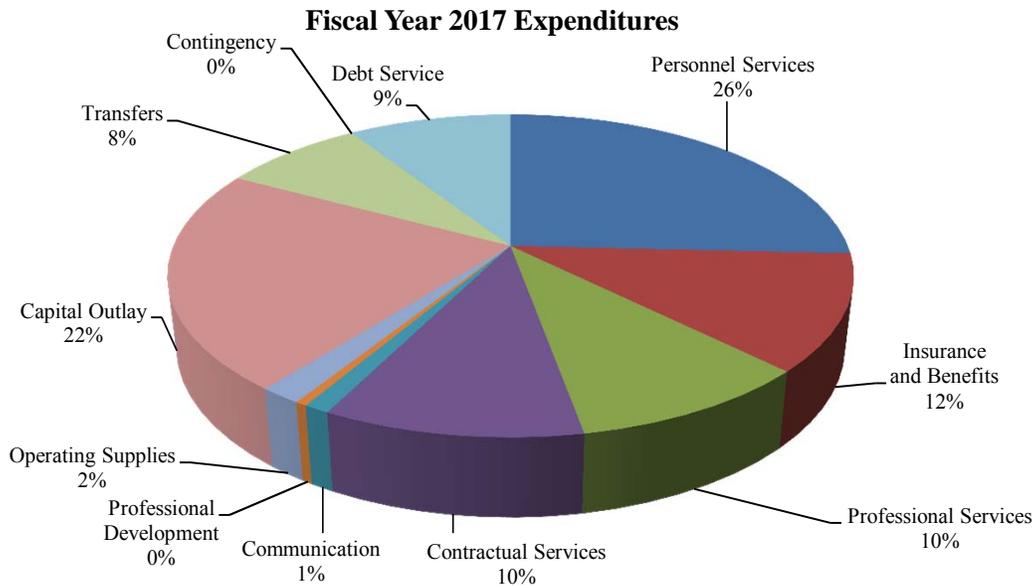
**Fiscal Year 2017 Revenues**



Excluding bond proceeds because they are not a usual occurrence, tax revenue received from the State of Illinois and other locally imposed taxes are the Village's largest revenue source, accounting for 29% of total revenues.

**EXPENDITURES BY TYPE - ALL FUNDS**

REVENUES	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 PROJECTED	FY 2017 BUDGET	FY 2017 Budget vs FY 2016	
					Projected	Budget
Personnel Services	8,677,161	9,070,350	9,046,094	9,624,015	6%	6%
Insurance and Benefits	3,751,102	3,902,772	3,834,012	4,344,961	13%	11%
Professional Services	3,631,277	3,636,387	3,522,171	3,649,007	4%	0%
Contractual Services	3,081,816	3,213,580	3,216,810	3,872,737	20%	21%
Communication	217,639	357,151	366,190	383,708	5%	7%
Professional Development	128,651	149,938	151,640	174,570	15%	16%
Operating Supplies	529,157	549,000	477,203	630,820	32%	15%
Capital Outlay	2,845,505	2,672,095	4,223,095	8,281,380	96%	210%
Transfers	1,807,607	1,774,489	1,774,489	2,986,894	68%	68%
Contingency	-	551,672	68,000	-	-100%	-100%
Debt Service	6,536,840	3,454,697	3,454,697	3,434,969	-1%	-1%
<b>TOTAL EXPENSES</b>	<b>31,206,754</b>	<b>29,332,131</b>	<b>30,134,401</b>	<b>37,383,060</b>	<b>24%</b>	<b>27%</b>



Personnel costs and associated employee benefits are the largest category of expenditures for the Village of Oswego at 39% of total expenditures.

Village of Oswego  
Revenue History - By Fund

	Actual FY 2015	Budget FY 2016	Projected FY 2016	Budget FY 2017	Budget Analysis			
					Budget vs Budget		Budget vs Projected	
					Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
<b>General Fund</b>								
<b>Taxes</b>								
Property Tax	29,099	36,727	36,696	-	(36,727)	-100.00%	(36,696)	-100.00%
Property Tax- Police Pension	1,185,000	1,182,911	1,181,869	1,219,638	36,727	3.10%	37,769	3.20%
Road and Bridge Tax	113,039	114,000	107,631	108,000	(6,000)	-5.26%	369	0.34%
Sales Tax	5,729,920	6,000,000	6,070,491	6,313,311	313,311	5.22%	242,820	4.00%
Local Sales Tax	1,925,463	1,990,000	2,005,800	2,066,000	76,000	3.82%	60,200	3.00%
Sales Tax Rebate	(447,051)	(375,000)	(412,000)	(390,000)	(15,000)	4.00%	22,000	-5.34%
Telecommunications	837,796	900,000	762,166	724,058	(175,942)	-19.55%	(38,108)	-5.00%
Utility Tax	1,083,899	1,135,000	945,000	950,000	(185,000)	-16.30%	5,000	0.53%
Use Tax	626,079	585,000	662,992	682,882	97,882	16.73%	19,890	3.00%
Games Tax	48,339	45,000	53,000	55,000	10,000	22.22%	2,000	3.77%
Hotel/Motel Tax	70,835	75,000	75,000	75,000	-	0.00%	-	0.00%
Income Tax	2,972,805	3,000,000	3,263,050	3,328,312	328,312	10.94%	65,262	2.00%
Replacement Tax	10,647	9,400	11,000	10,000	600	6.38%	(1,000)	-9.09%
<b>Total Taxes</b>	<b>14,185,871</b>	<b>14,698,038</b>	<b>14,762,695</b>	<b>15,142,201</b>	<b>444,163</b>	<b>3.02%</b>	<b>690,293</b>	<b>4.68%</b>
<b>Charges for Services</b>								
Coin Operated Device Fee	6,800	8,200	6,800	6,800	(1,400)	-17.07%	-	0.00%
Inspection/Observation Fee	20,037	20,000	16,000	17,000	(3,000)	-15.00%	1,000	6.25%
Filing Fees	10,220	16,000	10,000	10,000	(6,000)	-37.50%	-	0.00%
Plan Review Fees	68,298	150,000	113,000	150,000	-	0.00%	37,000	32.74%
Elevator Inspections	5,749	5,500	5,300	5,500	-	0.00%	200	3.77%
Community Room Rental	175	300	200	200	(100)	-33.33%	-	0.00%
Accident Report Fees	4,010	4,000	3,600	3,600	(400)	-10.00%	-	0.00%
Fingerprint Fees	3,682	2,600	2,600	2,600	-	0.00%	-	0.00%
Sex Offender Registration Fee	375	350	350	350	-	0.00%	-	0.00%
Subpoena Fee	165	300	200	200	(100)	-33.33%	-	0.00%
Reimbursements	52,907	70,000	70,000	70,000	-	0.00%	-	0.00%
Newsletter Advertising Fees	8,856	9,000	8,200	8,200	(800)	-8.89%	-	0.00%
Police Security	237,826	215,000	235,000	252,000	37,000	17.21%	17,000	7.23%
Salary Reimbursement	40,861	30,000	36,000	90,000	60,000	200.00%	54,000	150.00%
<b>Total Charges for Services</b>	<b>459,961</b>	<b>531,250</b>	<b>507,250</b>	<b>616,450</b>	<b>85,200</b>	<b>16.04%</b>	<b>109,200</b>	<b>21.53%</b>

Village of Oswego  
Revenue History - By Fund

	Actual FY 2015	Budget FY 2016	Projected FY 2016	Budget FY 2017	Budget Analysis			
					Budget vs Budget		Budget vs Projected	
					Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
<b>Licenses and Permits</b>								
Liquor Licenses	84,555	78,000	80,000	80,000	2,000	2.56%	-	0.00%
Tobacco License Fee	1,350	1,400	1,400	1,400	-	0.00%	-	0.00%
Video Gaming License Fee	3,000	3,500	3,500	3,500	-	0.00%	-	0.00%
Contractor Registration	69,350	70,000	70,000	75,000	5,000	7.14%	5,000	7.14%
Building Permits	288,020	400,000	265,000	330,000	(70,000)	-17.50%	65,000	24.53%
Sign Permits	10,540	10,000	10,000	10,000	-	0.00%	-	0.00%
Repair Permits	264,267	300,000	143,000	165,000	(135,000)	-45.00%	22,000	15.38%
Demolition Permits	100	100	200	100	-	0.00%	(100)	-50.00%
Business Registration	22,060	20,000	22,000	22,000	2,000	10.00%	-	0.00%
Truck Permits	4,300	4,400	4,400	4,400	-	0.00%	-	0.00%
Misc. Permits	1,947	2,000	2,000	2,000	-	0.00%	-	0.00%
Solicitors Permits	1,743	2,000	2,000	2,000	-	0.00%	-	0.00%
Special Event Permits	1,250	1,400	1,400	1,400	-	0.00%	-	0.00%
Misc. Licenses	368	-	20	-	-	0.00%	(20)	-100.00%
<b>Total Licenses and Permits</b>	<b>752,851</b>	<b>892,800</b>	<b>604,920</b>	<b>696,800</b>	<b>(196,000)</b>	<b>-21.95%</b>	<b>91,880</b>	<b>15.19%</b>
<b>Grants</b>								
State Grants	64,772	65,000	50,000	45,000	(20,000)	-30.77%	(5,000)	-10.00%
Federal Grants	23,892	22,000	21,187	20,000	(2,000)	-9.09%	(1,187)	-5.60%
<b>Total Grants</b>	<b>88,664</b>	<b>87,000</b>	<b>71,187</b>	<b>65,000</b>	<b>(22,000)</b>	<b>-25.29%</b>	<b>(6,187)</b>	<b>-8.69%</b>
<b>Fines</b>								
Liquor Violations	1,250	1,100	1,100	1,100	-	0.00%	-	0.00%
Ordinance Violation Fines	130,045	125,000	125,000	125,000	-	0.00%	-	0.00%
Court Fines	109,582	105,000	109,000	105,000	-	0.00%	(4,000)	-3.67%
Booking/Bonding of Arrestees	9,780	6,000	6,000	6,000	-	0.00%	-	0.00%
Handicap Park-Temp. Hang Tags	40	-	20	-	-	0.00%	(20)	-100.00%
Administrative Tow Fee	78,030	85,000	70,000	70,000	(15,000)	-17.65%	-	0.00%
<b>Total Fines</b>	<b>328,727</b>	<b>322,100</b>	<b>311,120</b>	<b>307,100</b>	<b>(33,900)</b>	<b>-9.52%</b>	<b>9,441</b>	<b>3.03%</b>

Village of Oswego  
Revenue History - By Fund

	Actual FY 2015	Budget FY 2016	Projected FY 2016	Budget FY 2017	Budget Analysis			
					Budget vs Budget		Budget vs Projected	
					Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
<b>Franchise Fees</b>								
Transition Fees	241,873	300,000	180,000	-	(300,000)	-100.00%	(180,000)	-100.00%
Building Rent	4,096	4,100	1,430	1,600	(2,500)	-60.98%	170	11.89%
Tower Rent	58,440	55,000	59,000	59,119	4,119	7.49%	119	0.20%
Cable TV Franchise Fees	430,794	445,000	469,503	488,283	43,283	9.73%	18,780	4.00%
<b>Total Franchise Fees</b>	<b>735,204</b>	<b>804,100</b>	<b>709,933</b>	<b>549,002</b>	<b>(255,098)</b>	<b>-31.72%</b>	<b>(160,931)</b>	<b>-22.67%</b>
<b>Donations/Contributions</b>								
Member Contributions	97,806	72,000	94,000	95,000	23,000	31.94%	1,000	1.06%
Cobra/Retiree Contributions	48,677	45,000	44,672	51,000	6,000	13.33%	6,328	14.17%
Recycling Donations	89	-	67	-	-	0.00%	(67)	-100.00%
Community Relations Contributions	10	-	-	-	-	0.00%	-	0.00%
Asset Sales	1,203	-	49,000	-	-	0.00%	(49,000)	-100.00%
Insurance Proceeds	33,411	-	7,870	-	-	1.00%	(7,870)	-100.00%
<b>Total Donations/Contributions</b>	<b>181,196</b>	<b>117,000</b>	<b>195,609</b>	<b>146,000</b>	<b>29,000</b>	<b>24.79%</b>	<b>(49,609)</b>	<b>-25.36%</b>
<b>Interest</b>								
Interest	16,677	12,000	15,000	16,000	4,000	33.33%	1,000	6.67%
<b>Total Interest</b>	<b>16,677</b>	<b>12,000</b>	<b>15,000</b>	<b>16,000</b>	<b>4,000</b>	<b>33.33%</b>	<b>1,000</b>	<b>7.57%</b>
<b>Miscellaneous</b>								
Community Events	2,247	6,000	2,000	2,500	(3,500)	-58.33%	500	25.00%
Miscellaneous	80,480	13,000	10,000	1,000	(12,000)	-92.31%	(9,000)	-90.00%
<b>Total Miscellaneous</b>	<b>82,727</b>	<b>19,000</b>	<b>12,000</b>	<b>3,500</b>	<b>(15,500)</b>	<b>-81.58%</b>	<b>(8,500)</b>	<b>-70.83%</b>
<b>Total General Fund</b>	<b>16,831,876</b>	<b>17,483,288</b>	<b>17,189,714</b>	<b>17,542,053</b>	<b>58,765</b>	<b>0.34%</b>	<b>352,339</b>	<b>2.05%</b>
<b>Motor Fuel Tax Fund</b>								
<b>Taxes</b>								
Motor Fuel Tax Allotments	812,454	810,000	800,000	800,000	(10,000)	-1.23%	-	0.00%
<b>Other</b>								
Other-Grants	251,980	-	-	-	-	0.00%	-	0.00%
<b>Interest</b>								
Interest	2,089	2,500	600	1,250	(1,250)	-50.00%	650	108.33%
<b>Total Motor Fuel Tax Fund</b>	<b>1,066,522</b>	<b>812,500</b>	<b>800,600</b>	<b>801,250</b>	<b>(11,250)</b>	<b>-1.38%</b>	<b>650</b>	<b>0.08%</b>

Village of Oswego  
Revenue History - By Fund

	Actual FY 2015	Budget FY 2016	Projected FY 2016	Budget FY 2017	Budget Analysis			
					Budget vs Budget		Budget vs Projected	
					Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
<b>Debt Service Fund</b>								
<b>Transfers</b>								
Transfers In	1,545,107	1,511,989	1,511,989	1,491,894	(20,095)	-1.33%	(20,095)	-1.33%
Transfer from MFT	262,500	262,500	262,500	262,500	0	0.00%	-	0.00%
<b>Total Tranfers</b>	<b>1,807,607</b>	<b>1,774,489</b>	<b>1,774,489</b>	<b>1,754,394</b>	<b>(20,095)</b>	<b>-1.13%</b>	<b>(20,095)</b>	<b>-1.13%</b>
<b>Miscellaneous</b>	3,132,634	-	-	-	-	0.00%	-	0.00%
<b>Interest</b>	137	200	200	200	0	0.00%	-	0.00%
<b>Total Debt Service Fund</b>	<b>4,940,378</b>	<b>1,774,689</b>	<b>1,774,689</b>	<b>1,754,594</b>	<b>(20,095)</b>	<b>-1.13%</b>	<b>(20,095)</b>	<b>-1.13%</b>
<b>Capital Improvement Fund</b>								
<b>Taxes</b>	-	-	855,000	2,900,000	2,900,000	100.00%	2,045,000	239.18%
<b>Charges for Services</b>	-	-	-	564,559	564,559	100.00%	564,559	100.00%
<b>Impact Fees</b>	-	-	-	150,000	150,000	100.00%	150,000	100.00%
<b>Grants</b>	15,899	-	255	-	-	0.00%	(255)	-100.00%
<b>Transfers In</b>	-	-	-	970,000	-	100.00%	-	100.00%
<b>Interest</b>	2,388	-	800	2,500	2,500	100.00%	1,700	212.50%
<b>Bond Proceeds</b>	-	-	-	30,000,000	30,000,000	100.00%	30,000,000	100.00%
<b>Total Capital Improvement Fund</b>	<b>18,287</b>	<b>0</b>	<b>856,055</b>	<b>34,587,059</b>	<b>34,587,059</b>	<b>100.00%</b>	<b>33,731,004</b>	<b>3940.28%</b>
<b>Water and Sewer Fund</b>								
<b>Charges for Services</b>								
Inspection/Observation Fees	13,474	10,000	15,000	18,000	8,000	80.00%	3,000	20.00%
Water	3,636,806	3,800,000	3,650,000	3,700,000	(100,000)	-2.63%	50,000	1.37%
Sewer Maintenance	1,260,387	1,400,000	1,276,115	1,300,000	(100,000)	-7.14%	23,885	1.87%
Water & Sewer Recapture	376	-	1,000	-	-	0.00%	(1,000)	-100.00%
Meter Sales	6,564	5,000	-	-	(5,000)	-100.00%	-	0.00%
Water Tap On Fees	971,913	-	-	-	-	0.00%	-	0.00%
MXU Fees	63,835	-	-	-	-	0.00%	-	0.00%
Bulk Water Sales	12,827	3,500	3,500	4,500	1,000	28.57%	1,000	28.57%
Consumption Reports	37,890	30,000	32,500	33,000	3,000	10.00%	500	1.54%
Reimbursements	20,249	15,000	41,000	35,000	20,000	133.33%	(6,000)	-14.63%
<b>Total Charges for Services</b>	<b>6,024,320</b>	<b>5,263,500</b>	<b>5,019,115</b>	<b>5,090,500</b>	<b>(173,000)</b>	<b>-3.29%</b>	<b>71,385</b>	<b>1.42%</b>

Village of Oswego  
Revenue History - By Fund

	Actual FY 2015	Budget FY 2016	Projected FY 2016	Budget FY 2017	Budget Analysis			
					Budget vs Budget		Budget vs Projected	
					Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
<b>Licenses and Permits</b>								
Temporary Water Permits	280	300	300	300	-	0.00%	-	0.00%
<b>Grants</b>								
Federal Grants	95,321	95,000	90,270	86,000	(9,000)	-9.47%	(4,270)	-4.73%
<b>Total Grants</b>	<b>95,321</b>	<b>95,000</b>	<b>90,270</b>	<b>86,000</b>	<b>(9,000)</b>	<b>-9.47%</b>	<b>(4,270)</b>	<b>-4.73%</b>
<b>Donations/Contributions</b>								
Member Contributions	5,503	6,000	8,000	8,000	2,000	33.33%	-	0.00%
Cobra/Retiree Contributions	905	-	-	-	-	0.00%	-	0.00%
Insurance Proceeds	19,794	-	-	-	-	0.00%	-	0.00%
<b>Total Donations/Contributions</b>	<b>26,201</b>	<b>6,000</b>	<b>8,000</b>	<b>8,000</b>	<b>2,000</b>	<b>33.33%</b>	<b>-</b>	<b>0.00%</b>
<b>Interest</b>	<b>23,382</b>	<b>25,000</b>	<b>6,000</b>	<b>6,000</b>	<b>(19,000)</b>	<b>-76.00%</b>	<b>-</b>	<b>0.00%</b>
<b>Miscellaneous</b>	<b>16</b>	<b>-</b>	<b>50</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>(50)</b>	<b>-100.00%</b>
<b>Total Water and Sewer Fund</b>	<b>6,169,520</b>	<b>5,389,800</b>	<b>5,123,735</b>	<b>5,190,800</b>	<b>(199,000)</b>	<b>-3.69%</b>	<b>67,065</b>	<b>1.31%</b>
<b>Water and Sewer Capital Fund</b>								
<b>Charges for Services</b>								
Water Tap On Fees	-	500,000	500,000	220,000	(280,000)	-56.00%	(280,000)	-56.00%
MXU Fees	-	60,000	60,000	70,000	10,000	16.67%	10,000	16.67%
<b>Total Charges for Services</b>	<b>-</b>	<b>560,000</b>	<b>560,000</b>	<b>290,000</b>	<b>(270,000)</b>	<b>-48.21%</b>	<b>(270,000)</b>	<b>-48.21%</b>
<b>Transfers In</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500,000</b>	<b>500,000</b>	<b>100.00%</b>	<b>500,000</b>	<b>100.00%</b>
<b>Interest</b>	<b>-</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>
<b>Total Water and Sewer Capital Fund</b>	<b>-</b>	<b>566,000</b>	<b>566,000</b>	<b>796,000</b>	<b>230,000</b>	<b>40.64%</b>	<b>230,000</b>	<b>40.64%</b>
<b>Garbage Collection Fund</b>								
<b>Charges for Services</b>								
Disposal Fees	2,247,122	2,342,812	2,340,000	2,500,000	157,188	6.71%	160,000	6.84%
Waste Stickers	1,089	1,500	1,200	1,200	(300)	-20.00%	-	0.00%
<b>Total Charges for Services</b>	<b>2,248,211</b>	<b>2,344,312</b>	<b>2,341,200</b>	<b>2,501,200</b>	<b>156,888</b>	<b>6.69%</b>	<b>160,000</b>	<b>6.83%</b>
<b>Interest</b>	<b>382</b>	<b>400</b>	<b>750</b>	<b>750</b>	<b>350</b>	<b>87.50%</b>	<b>-</b>	<b>0.00%</b>
<b>Total Garbage Collection Fund</b>	<b>2,248,593</b>	<b>2,344,712</b>	<b>2,341,950</b>	<b>2,501,950</b>	<b>157,238</b>	<b>6.71%</b>	<b>160,000</b>	<b>6.83%</b>

Village of Oswego  
Revenue History - By Fund

	Actual FY 2015	Budget FY 2016	Projected FY 2016	Budget FY 2017	Budget Analysis			
					Budget vs Budget		Budget vs Projected	
					Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
<b>Vehicle Fund</b>								
<b>Transfers In</b>								
Transfer from the Capital Improvement Fund	-	-	-	500,000	500,000	100.00%	500,000	100.00%
Transfer from the Water & Sewer Fund	-	-	-	232,500	232,500	100.00%	232,500	100.00%
<b>Total Transfers</b>	-	-	-	732,500	732,500	100.00%	732,500	100.00%
<b>Total Vehicle Fund</b>	-	-	-	<b>732,500</b>	<b>732,500</b>	<b>100.00%</b>	<b>732,500</b>	<b>100.00%</b>
<b>Police Pension Fund</b>								
<b>Employer Contribution</b>								
Property Taxes	1,185,000	1,250,000	1,181,869	1,219,638	(30,362)	-2.43%	37,769	3.19%
Village Contribution			68,130	330,362	330,362	100.00%	262,232	100.00%
<b>Total Employer Contribution</b>	1,185,000	1,250,000	1,249,999	1,550,000	300,000	24.00%	300,001	24.00%
<b>Donations/Contributions</b>								
Member Contributions	419,110	425,000	425,000	440,000	15,000	3.53%	15,000	3.53%
Member Contributions- Prior Service	6,444	5,910	5,910.00	-	(5,910)	-100.00%	(5,910)	-100.00%
Interest-Prior Service Contribution	779	850	850.00	-	(850)	-100.00%	(850)	-100.00%
<b>Total Donations/Contributions</b>	426,332	431,760	431,760	440,000	8,240	1.91%	8,240	1.91%
<b>Interest</b>								
Realized Gain/Loss	651,441	-	-	-	-	0.00%	-	0.00%
Interest	711,471	250,000	200,000	200,000	(50,000)	-20.00%	-	0.00%
<b>Total Interest</b>	1,362,912	250,000	200,000	200,000	(50,000)	-20.00%	-	0.00%
<b>Total Police Pension Fund</b>	<b>2,974,244</b>	<b>1,931,760</b>	<b>1,881,759</b>	<b>2,190,000</b>	<b>258,240</b>	<b>13.37%</b>	<b>308,241</b>	<b>16.38%</b>
<b>Total Revenues</b>	<b>34,249,421</b>	<b>30,302,749</b>	<b>30,534,502</b>	<b>66,096,206</b>	<b>35,793,457</b>	<b>118.12%</b>	<b>35,561,704</b>	<b>116.46%</b>

Village of Oswego  
Expenditure History - By Fund

	Budget Analysis							
					Budget vs Projected		Budget vs Budget	
	Actual FY 2015	Budget FY 2016	Projected FY 2016	Budget FY 2017	Increase (Decrease)	Percentage Change	Increase (Decrease)	Percentage Change
<b>General Fund</b>								
<b>Corporate</b>								
Personnel Services	529,124	538,792	593,084	576,612	(16,472)	-2.78%	37,820	7.02%
Insurance & Benefits	159,278	159,570	148,485	159,999	11,514	7.75%	429	0.27%
Professional Services	575,954	335,000	385,900	384,050	(1,850)	-0.48%	49,050	14.64%
Contractual Services	100,526	153,475	251,675	184,012	(67,663)	-26.89%	30,537	19.90%
Communication	14,116	17,635	19,300	18,224	(1,076)	-5.58%	589	3.34%
Professional Development	33,427	31,528	31,830	40,905	9,075	28.51%	9,377	29.74%
Operating Supplies	4,591	4,050	3,150	4,250	1,100	34.92%	200	4.94%
Capital Outlay	-	-	40,000	-	(40,000)	-100.00%	-	0.00%
Contingencies	-	551,672	68,000	-	(68,000)	-100.00%	(551,672)	-100.00%
<b>Corporate Total</b>	<b>1,417,016</b>	<b>1,791,722</b>	<b>1,541,424</b>	<b>1,368,052</b>	<b>(173,372)</b>	<b>-11.25%</b>	<b>(423,670)</b>	<b>-23.65%</b>
<b>Building &amp; Zoning</b>								
Personnel Services	336,879	417,067	424,000	445,103	21,103	4.98%	28,036	6.72%
Insurance & Benefits	151,758	181,869	172,637	177,786	5,149	2.98%	(4,083)	-2.25%
Professional Services	111,684	4,500	9,000	20,500	11,500	127.78%	16,000	355.56%
Contractual Services	32,049	42,075	40,205	41,101	896	2.23%	(974)	-2.31%
Communication	7,251	7,743	7,184	8,539	1,355	18.86%	796	10.28%
Professional Development	6,568	6,500	7,150	7,225	75	1.05%	725	11.15%
Operating Supplies	8,507	9,600	9,500	11,250	1,750	18.42%	1,650	17.19%
Capital Outlay	-	42,000	52,000	-	(52,000)	-100.00%	(42,000)	-100.00%
<b>Building &amp; Zoning Total</b>	<b>654,696</b>	<b>711,354</b>	<b>721,676</b>	<b>711,504</b>	<b>(10,172)</b>	<b>-1.41%</b>	<b>150</b>	<b>0.02%</b>
<b>Community Development</b>								
Personnel Services	345,639	361,388	363,160	344,149	(19,011)	-5.23%	(17,239)	-4.77%
Insurance & Benefits	122,485	133,410	135,317	125,187	(10,130)	-7.49%	(8,223)	-6.16%
Professional Services	101,430	14,000	52,700	41,000	(11,700)	-22.20%	27,000	192.86%
Contractual Services	21,538	27,289	27,799	21,812	(5,987)	-21.54%	(5,477)	-20.07%
Communication	5,641	6,890	5,250	5,472	222	4.23%	(1,418)	-20.58%
Professional Development	3,146	5,050	5,050	5,050	-	0.00%	-	0.00%
Operating Supplies	2,980	11,500	8,000	10,500	2,500	31.25%	(1,000)	-8.70%
<b>Community Development Total</b>	<b>602,859</b>	<b>559,527</b>	<b>597,276</b>	<b>553,170</b>	<b>(44,106)</b>	<b>-7.38%</b>	<b>(6,357)</b>	<b>-1.14%</b>

Village of Oswego  
Expenditure History - By Fund

	<b>Budget Analysis</b>							
	<b>Actual FY 2015</b>	<b>Budget FY 2016</b>	<b>Projected FY 2016</b>	<b>Budget FY 2017</b>	<b>Budget vs Projected</b>		<b>Budget vs Budget</b>	
					<b>Increase (Decrease)</b>	<b>Percentage Change</b>	<b>Increase (Decrease)</b>	<b>Percentage Change</b>
<b>Road &amp; Bridge</b>								
Personnel Services	438,916	393,448	402,500	412,257	9,757	2.42%	18,809	4.78%
Insurance & Benefits	158,973	147,783	144,598	157,560	12,962	8.96%	9,777	6.62%
Professional Services	4,607	11,000	7,000	12,000	5,000	71.43%	1,000	9.09%
Contractual Services	782,826	936,407	882,562	1,104,840	222,278	25.19%	168,433	17.99%
Communication	6,037	9,022	11,025	15,138	4,113	37.31%	6,116	67.79%
Professional Development	6,044	8,100	10,000	9,600	(400)	-4.00%	1,500	18.52%
Operating Supplies	169,972	234,000	210,500	227,000	16,500	7.84%	(7,000)	-2.99%
Capital Outlay	763,666	621,400	1,487,600	-	(1,487,600)	-100.00%	(621,400)	-100.00%
<b>Road &amp; Bridge Total</b>	<b>2,331,042</b>	<b>2,361,160</b>	<b>3,155,785</b>	<b>1,938,395</b>	<b>(1,217,390)</b>	<b>-38.58%</b>	<b>(422,765)</b>	<b>-17.90%</b>
<b>Community Relations</b>								
Personnel Services	111,354	116,694	122,019	126,651	4,632	3.80%	9,957	8.53%
Insurance & Benefits	37,225	38,165	41,538	44,832	3,294	7.93%	6,667	17.47%
Professional Services	52,934	59,400	63,935	122,100	58,165	90.98%	62,700	105.56%
Contractual Services	28,814	33,036	33,036	32,281	(755)	-2.29%	(755)	-2.29%
Communication	29,992	33,200	33,350	33,948	598	1.79%	748	2.25%
Professional Development	414	2,900	2,000	2,500	500	25.00%	(400)	-13.79%
Operating Supplies	699	1,780	1,500	1,780	280	18.67%	-	0.00%
<b>Community Relations Total</b>	<b>261,432</b>	<b>285,175</b>	<b>297,378</b>	<b>364,092</b>	<b>66,714</b>	<b>22.43%</b>	<b>78,917</b>	<b>27.67%</b>
<b>Economic Development</b>								
Personnel Services	100,280	100,639	102,807	107,186	4,379	4.26%	6,547	6.51%
Insurance & Benefits	19,973	20,840	20,901	21,320	419	2.00%	480	2.30%
Professional Services	11,312	51,500	41,000	61,500	20,500	50.00%	10,000	19.42%
Contractual Services	4,145	5,388	5,368	5,011	(357)	-6.65%	(377)	-7.00%
Communication	4,236	8,426	7,325	8,904	1,579	21.56%	478	5.67%
Professional Development	7,579	8,200	8,900	10,200	1,300	14.61%	2,000	24.39%
Operating Supplies	321	350	350	350	-	0.00%	-	0.00%
<b>Economic Development Total</b>	<b>147,846</b>	<b>195,343</b>	<b>186,651</b>	<b>214,471</b>	<b>27,820</b>	<b>14.90%</b>	<b>19,128</b>	<b>9.79%</b>

Village of Oswego  
Expenditure History - By Fund

	Budget Analysis							
	Actual FY 2015	Budget FY 2016	Projected FY 2016	Budget FY 2017	Budget vs Projected		Budget vs Budget	
					Increase (Decrease)	Percentage Change	Increase (Decrease)	Percentage Change
<b>Finance</b>								
Personnel Services	312,689	290,023	285,650	368,448	82,798	28.99%	78,425	27.04%
Insurance & Benefits	110,113	88,802	89,521	156,393	66,872	74.70%	67,591	76.11%
Professional Services	146,831	501,720	320,400	70,750	(249,650)	-77.92%	(430,970)	-85.90%
Contractual Services	38,613	31,607	32,257	34,934	2,677	8.30%	3,327	10.53%
Communication	3,580	5,435	6,239	6,559	320	5.13%	1,124	20.68%
Professional Development	6,132	8,700	8,700	8,700	-	0.00%	-	0.00%
Operating Supplies	4,662	2,250	2,250	1,500	(750)	-33.33%	(750)	-33.33%
<b>Finance Total</b>	<b>622,620</b>	<b>928,537</b>	<b>745,017</b>	<b>647,284</b>	<b>(97,733)</b>	<b>-13.12%</b>	<b>(281,253)</b>	<b>-30.29%</b>
<b>Information Technology</b>								
Personnel Services	-	-	-	65,434	65,434	0.00%	65,434	0.00%
Insurance & Benefits	-	-	-	28,300	28,300	0.00%	28,300	0.00%
Professional Services	-	-	-	36,200	36,200	0.00%	36,200	0.00%
Contractual Services	-	-	-	131,903	131,903	0.00%	131,903	0.00%
Communication	-	-	-	262,430	262,430	0.00%	262,430	0.00%
Professional Development	-	-	-	8,135	8,135	0.00%	8,135	0.00%
Operating Supplies	-	-	-	5,250	5,250	0.00%	5,250	0.00%
<b>Information Technology Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>537,652</b>	<b>537,652</b>	<b>0.00%</b>	<b>537,652</b>	<b>0.00%</b>
<b>Police</b>								
Personnel Services	5,044,670	5,227,091	5,157,500	5,495,214	337,714	6.55%	268,123	5.13%
Insurance & Benefits	2,593,342	2,662,326	2,657,410	2,999,086	341,676	12.86%	336,760	12.65%
Professional Services	125,628	130,655	126,936	140,907	13,971	11.01%	10,252	7.85%
Contractual Services	415,580	489,585	463,890	452,444	(11,446)	-2.47%	(37,141)	-7.59%
Communication	91,390	208,699	210,917	218,827	7,910	3.75%	10,128	4.85%
Professional Development	54,854	59,160	59,160	62,955	3,795	6.41%	3,795	6.41%
Operating Supplies	129,926	159,570	130,446	150,040	19,594	15.02%	(9,530)	-5.97%
Capital Outlay	347,299	201,395	436,395	-	(436,395)	-100.00%	(201,395)	-100.00%
<b>Police Total</b>	<b>8,802,689</b>	<b>9,138,481</b>	<b>9,242,654</b>	<b>9,519,473</b>	<b>276,819</b>	<b>3.00%</b>	<b>380,992</b>	<b>4.17%</b>

Village of Oswego  
Expenditure History - By Fund

	Budget Analysis							
	Actual FY 2015	Budget FY 2016	Projected FY 2016	Budget FY 2017	Budget vs Projected		Budget vs Budget	
					Increase (Decrease)	Percentage Change	Increase (Decrease)	Percentage Change
<b>General Administration</b>								
Transfers	1,545,107	1,511,989	1,511,989	1,491,894	(20,095)	-1.33%	(20,095)	-1.33%
<b>General Administration Total</b>	<b>1,545,107</b>	<b>1,511,989</b>	<b>1,511,989</b>	<b>1,491,894</b>	<b>(20,095)</b>	<b>-1.33%</b>	<b>(20,095)</b>	<b>-1.33%</b>
<b>General Fund Total</b>	<b>16,385,307</b>	<b>17,483,288</b>	<b>17,999,850</b>	<b>17,345,987</b>	<b>(653,863)</b>	<b>-3.63%</b>	<b>(137,301)</b>	<b>-0.79%</b>
<b>Motor Fuel Tax Fund</b>								
Transfers	262,500	262,500	262,500	262,500	-	0.00%	-	0.00%
Capital Outlay	1,313,390	600,000	600,000	600,000	-	0.00%	-	0.00%
<b>Motor Fuel Tax Fund Total</b>	<b>1,575,890</b>	<b>862,500</b>	<b>862,500</b>	<b>862,500</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>0.00%</b>
<b>Debt Service Fund</b>								
Professional Services	61,682	3,000	4,000	4,000	-	0.00%	1,000	33.33%
Debt Service	4,840,036	1,770,489	1,770,489	1,750,394	(20,095)	-1.13%	(20,095)	-1.13%
<b>Debt Service Fund Total</b>	<b>4,901,718</b>	<b>1,773,489</b>	<b>1,774,489</b>	<b>1,754,394</b>	<b>(20,095)</b>	<b>-1.13%</b>	<b>(19,095)</b>	<b>-1.08%</b>
<b>Capital Improvement Fund</b>								
Capital Outlay	421,149	-	765,000	6,443,700	5,678,700	742.31%	6,443,700	0.00%
<b>Capital Improvement Fund Total</b>	<b>421,149</b>	<b>-</b>	<b>765,000</b>	<b>6,943,700</b>	<b>6,178,700</b>	<b>807.67%</b>	<b>6,943,700</b>	<b>0.00%</b>
<b>Water &amp; Sewer Fund</b>								
Personnel Services	963,201	1,117,208	1,072,900	1,148,960	76,060	7.09%	31,752	2.84%
Insurance & Benefits	397,955	470,007	423,605	474,498	50,893	12.01%	4,491	0.96%
Professional Services	113,331	92,800	92,600	163,800	71,200	76.89%	71,000	76.51%
Contractual Services	1,657,724	1,494,718	1,480,018	1,604,399	124,381	8.40%	109,681	7.34%
Communication	56,944	60,101	65,600	65,667	67	0.10%	5,566	9.26%
Debt Service	1,696,804	1,684,208	1,684,208	1,684,575	367	0.02%	367	0.02%
Professional Development	8,162	15,400	15,550	15,400	(150)	-0.96%	-	0.00%
Operating Supplies	202,775	121,400	106,007	77,900	(28,107)	-26.51%	(43,500)	-35.83%
Transfers	-	-	-	732,500	732,500	0.00%	732,500	0.00%
<b>Water &amp; Sewer Fund Total</b>	<b>5,096,896</b>	<b>5,055,842</b>	<b>4,940,488</b>	<b>5,967,699</b>	<b>1,027,211</b>	<b>20.79%</b>	<b>911,857</b>	<b>18.04%</b>

Village of Oswego  
Expenditure History - By Fund

	Budget Analysis							
	Actual FY 2015	Budget FY 2016	Projected FY 2016	Budget FY 2017	Budget vs Projected		Budget vs Budget	
					Increase (Decrease)	Percentage Change	Increase (Decrease)	Percentage Change
<b>Water &amp; Sewer Capital Fund</b>								
Capital Outlay	-	1,207,300	1,154,340	659,000	(495,340)	-42.91%	(548,300)	-45.42%
<b>Water &amp; Sewer Capital Fund Total</b>	<b>-</b>	<b>1,207,300</b>	<b>1,154,340</b>	<b>659,000</b>	<b>(495,340)</b>	<b>-42.91%</b>	<b>(548,300)</b>	<b>-45.42%</b>
<b>Vehicle Replacement Fund</b>								
Capital Outlay	-	-	-	713,680	713,680	0.00%	713,680	0.00%
<b>Vehicle Replacement Fund Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>713,680</b>	<b>713,680</b>	<b>0.00%</b>	<b>713,680</b>	<b>0.00%</b>
<b>Garbage Fund</b>								
Professional Services	2,257,770	2,342,812	2,341,200	2,501,200	160,000	6.83%	158,388	6.76%
<b>Garbage Fund Total</b>	<b>2,257,770</b>	<b>2,342,812</b>	<b>2,341,200</b>	<b>2,501,200</b>	<b>160,000</b>	<b>6.83%</b>	<b>158,388</b>	<b>6.76%</b>
<b>Police Pension Fund</b>								
General Administration								
Personnel Services	494,408	508,000	522,474	534,000	11,526	2.21%	26,000	5.12%
Professional Services	1,640	8,500	2,500	5,000	2,500	100.00%	(3,500)	-41.18%
Contractual Services	64,926	81,500	75,000	86,000	11,000	14.67%	4,500	5.52%
Professional Development	2,324	4,400	3,300	3,900	600	18.18%	(500)	-11.36%
Operating Supplies	4,724	4,500	5,500	6,000	500	9.09%	1,500	33.33%
<b>Police Pension Fund Total</b>	<b>568,023</b>	<b>606,900</b>	<b>608,774</b>	<b>634,900</b>	<b>26,126</b>	<b>4.29%</b>	<b>28,000</b>	<b>4.61%</b>
<b>Grand Total</b>	<b>31,206,754</b>	<b>29,332,131</b>	<b>30,446,641</b>	<b>37,383,060</b>	<b>6,936,419</b>	<b>22.78%</b>	<b>8,050,929</b>	<b>27.45%</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 2017.

FUND	Fiscal Year				
	Actual FY 2014	Actual FY 2015	Budget FY 2016	Projected FY 2016	Budget FY 2017
<b>GENERAL</b>					
Beginning Fund Balance	5,756,282	6,697,078	7,143,645	7,143,645	6,333,509
Prior Period Adjustment	162,178	-	-	-	-
Revenues	16,087,389	16,831,873	17,483,288	17,189,714	17,542,053
Expenditures	13,792,207	14,840,200	15,971,299	16,487,861	15,854,093
Change in Fund Balance	2,295,182	1,991,672	1,511,989	701,853	1,687,960
Other Financing Sources/(Uses)	(1,516,563)	(1,545,106)	(1,511,989)	(1,511,989)	(1,491,894)
Ending Fund Balance	6,697,078	7,143,645	7,143,645	6,333,509	6,529,575
Non-spendable	158,983	228,305	150,000	150,000	150,000
Unrestricted-assigned	5,358,071	6,119,151	6,071,096	6,071,096	6,071,096
Unrestricted-unassigned	1,180,024	796,189	922,549	922,549	922,549

*The General Fund Ending Fund Balance is projected to decrease 16% from the Fiscal Year Ending 2015 Fund Balance. The decrease is due to the approved expenditures within the Village Road & Bridge department for the annual road program during Fiscal Year 2016. This non-budgeted expenditure totaled \$1.1 million. Fy 2017 estimates Fund Balance increasing \$0.2 million.*

### **MOTOR FUEL TAX**

Beginning Restricted Fund Balance	\$1,113,584	\$1,201,799	\$692,431	\$692,431	\$630,531
Revenues	\$947,777	\$1,066,522	\$812,500	\$800,600	\$801,250
Expenditures	\$859,562	\$1,575,890	\$862,500	\$862,500	\$862,500
Change in Fund Balance	\$88,215	(\$509,368)	(\$50,000)	(\$61,900)	(\$61,250)
Ending Restricted Fund Balance	\$1,201,799	\$692,431	\$642,431	\$630,531	\$569,281

*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.*

FUND	Fiscal Year				
	Actual FY 2014	Actual FY 2015	Budget FY 2016	Projected FY 2016	Budget FY 2017
<b>DEBT SERVICE</b>					
Beginning Restricted Fund Balance	\$8,264	\$24,833	\$63,494	\$63,494	\$63,694
Revenues	\$1,783,010	\$4,940,378	\$1,774,689	\$1,774,689	\$1,754,594
Expenditures	\$1,766,442	\$1,769,050	\$1,773,489	\$1,774,489	\$1,754,394
Change in Fund Balance	\$16,568	\$3,171,328	\$1,200	\$200	\$200
Other Financing Sources/(Uses)		\$ (3,132,668)	-	-	-
Ending Restricted Fund Balance	\$24,833	\$63,494	\$64,694	\$63,694	\$63,894

*The Ending Restricted Fund Balance has increased slightly. Any additional surplus will be used to reduce an upcoming interest bond payment.*

**CAPITAL IMPROVEMENT FUND**

Beginning Fund Balance	773,492	660,420	257,558	257,558	348,613
Revenues	74,231	18,287	-	856,055	3,617,059
Expenditures	187,303	421,149	-	765,000	6,443,700
Change in Fund Balance	(113,072)	(402,862)	-	91,055	(2,826,641)
Other Financing Sources/(Uses)		-	-	-	30,470,000
Ending Fund Balance	660,420	257,558	257,558	348,613	27,991,972
Restricted-road fees	81,626				
Restricted-Bond Proceeds					
Unrestricted-assigned	578,794	257,558	257,558	348,613	27,991,972

*The Ending Fund Balance change is the result of new dedicated revenue to help fund future capital improvement projects and proceeds from a planned Debt Issuance.*

**WATER & SEWER**

Unrestricted Net Assets	7,963,364	8,563,824	9,636,447	9,636,447	3,891,989
Revenues	6,371,786	6,169,520	5,389,800	5,123,735	5,190,800
Expenses	5,771,327	5,096,897	5,055,842	4,940,488	5,235,199
Change in Unrestricted Net Assets	600,459	1,072,623	333,958	183,247	(44,399)
Other Financing Sources/(Uses)	-	-	-	(5,927,706)	(732,500)
Unrestricted Net Assets	8,563,823	9,636,447	9,970,406	3,891,989	3,115,090

*Unrestricted Net Assets decreased because of the annual transfer to the Water & Sewer Capital Fund and the newly created Vehicle Fund.*

FUND	Fiscal Year				
	Actual FY 2014	Actual FY 2015	Budget FY 2016	Projected FY 2016	Budget FY 2017
<b>WATER &amp; SEWER CAPITAL</b>					
Unrestricted Net Assets			5,927,706	5,927,706	5,339,366
Revenues			566,000	566,000	296,000
Expenses			1,207,300	1,154,340	659,000
Change in Unrestricted Net Assets			(641,300)	(588,340)	(363,000)
Other Financing Sources/(Uses)			-	-	500,000
Unrestricted Net Assets			5,286,406	5,339,366	5,476,366

*Unrestricted Net Assets decreased because of capital projects scheduled for completion in Fiscal Year 2017.*

#### **GARBAGE**

Unrestricted Net Assets	538,632	530,892	521,715	521,715	522,465
Revenues	2,097,842	2,248,593	2,344,712	2,341,950	2,501,950
Expenses	2,105,582	2,257,770	2,342,812	2,341,200	2,501,200
Change in Unrestricted Net Assets	(7,740)	(9,177)	1,900	750	750
Unrestricted Net Assets	530,892	521,715	523,615	522,465	523,215

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

#### **VEHICLE FUND**

Unrestricted Net Assets					-
Revenues					-
Expenses					713,680
Change in Unrestricted Net Assets					(713,680)
Other Financing Sources/(Uses)					732,500
Unrestricted Net Assets					18,820

*Unrestricted Net Assets increased due to transfers from other funds.*

#### **POLICE PENSION**

Net Assets held in Trust	15,886,382	18,838,809	21,245,030	21,245,030	22,518,015
Additions	2,770,441	2,974,244	1,931,760	1,881,759	2,190,000
Deductions	721,992	568,023	606,900	608,774	634,900
Change in Net Assets	2,048,449	2,406,222	1,324,860	1,272,985	1,555,100
Net Assets held in Trust	17,934,831	21,245,030	22,569,890	22,518,015	24,073,115

*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 2017 Budget includes the expenditures for 111 full time and 16 part time positions. Included in the Budget are total personnel cost increases of 6% or \$0.55 million compared to the Fiscal Year 2016 Budget. Employer insurance and benefit costs have increased 11% or \$0.44 million. This increase is due to the addition of three new full-time positions. These three positions are the Police Evidence Custodian, the Joint Procurement Specialist, and the Development Project Manager (to be hired midway through FY 2017).

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, 2019.

Non-union employees are covered by the Village Compensation Policy. The Compensation Policy established a three percent merit increase pool and a one percent bonus pool. Merit adjustments are allocated based on three criteria; performance, overall achievement of goals and tasks and the appropriate level of pay within the range considering performance. The budget for Fiscal Year 2017 includes 4% pay increases 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 37 police patrol officers. A new agreement was approved in January, 2015. The agreement awarded patrol officers 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. As of April 30, 2016, there are 29 officers who have reached the top of the step plan. The agreement also outlined annual cost of living increases for the contract years 2013-2018 as 2.5% for the first 4 years and 2.9% for the final year of the contract. The agreement expires April 30, 2018.

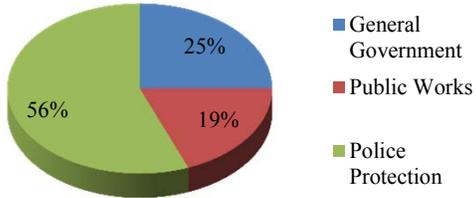
The Village has an agreement with the Police Sergeants employed in the Village Police Department. These employees, (eight positions), are not members of the MAP union which represents the police patrol officers. The Agreement is effective May 1, 2013 and expires April 30, 2018. The Agreement states all 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.

The Village also has a collective bargaining agreement with the Public Works employees who are represented by the International Union of Operating Engineers, Local 150 Public Employees. Their second agreement was approved in January 2016. This agreement is effective May 1, 2015 and expires April 30, 2018. A total of 18 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 2.5% in 2015, 2.5% in 2016 and 2.75% in 2017.

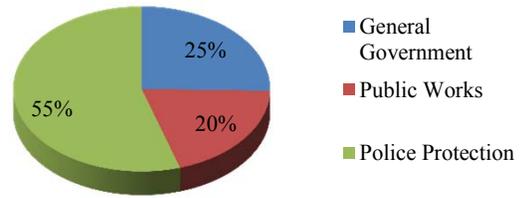
The following table and chart show the latest five year history of staffing levels for the Village. Total staffing measured in FTE's has increased by 6.75 over the five year period. This amount is comprised of 4 full-time positions and 4 additional part-time employees.

Village of Oswego

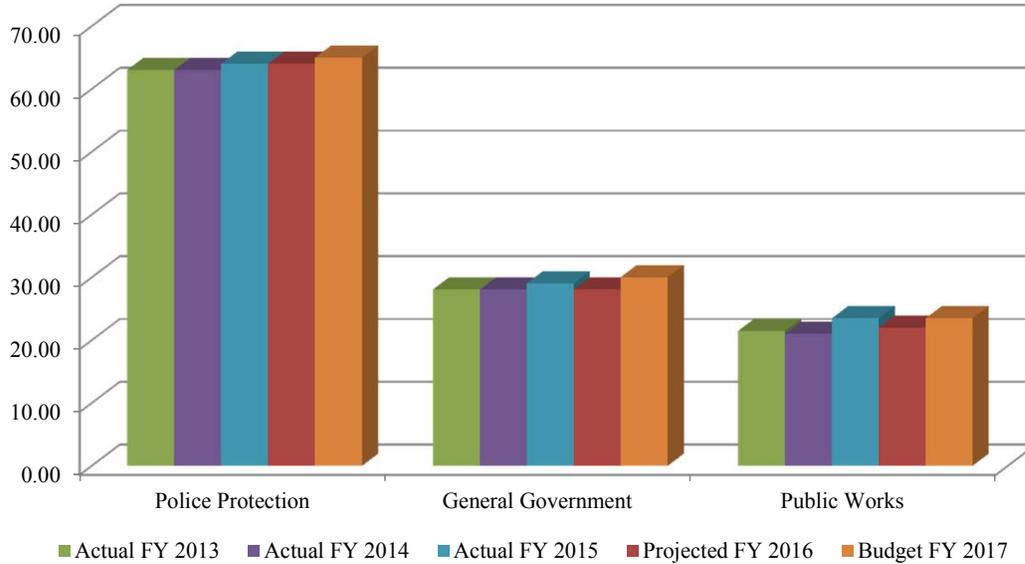
**Summary of Staffing by Function  
2013**



**Summary of Staffing by Function  
2017**



**Five-Year History of Staffing by Function**



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

	<b>Actual FY 2013</b>	<b>Actual FY 2014</b>	<b>Actual FY 2015</b>	<b>Budget FY 2016</b>	<b>Projected FY 2016</b>	<b>Budget FY 2017</b>
<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	0.50	0.50	0.50	0.50	0.50	0.50
<b>Total</b>	<b>2.50</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	0.50	0.50
Executive Assistant	0.50	0.50	0.50	0.50	0.50	0.50
Administrative Assistant	-	-	-	-	-	-
Graduate Student Intern	-	0.50	0.50	0.50	0.50	0.50
OHS Intern	-	0.25	0.25	0.25	0.25	0.25
Human Resources Director	1.00	0.50	0.50	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>3.50</b>	<b>4.25</b>	<b>4.25</b>	<b>4.25</b>	<b>4.25</b>	<b>4.25</b>
<b><u>Building &amp; Zoning</u></b>						
Building and 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	0.30	0.30	0.30	0.30	0.30	0.30
Permit Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00
<b>Total</b>	<b>7.30</b>	<b>7.30</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
GIS/IT Coordinator	1.00	1.00	1.00	1.00	1.00	-
Development Project Manager	-	-	-	-	-	1.00
Chief Infrastructure Inspector	1.00	1.00	1.00	1.00	1.00	1.00
<b>Total</b>	<b>5.00</b>	<b>5.00</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 Manager	1.00	1.00	1.00	1.00	1.00	1.00
Visitors' Bureau Assistant & Grant Writer	1.00	1.00	1.00	1.00	1.00	1.00
<b>Total</b>	<b>2.00</b>	<b>2.00</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	1.00	1.00	1.00	1.00	1.00	1.00
<b>Total</b>	<b>1.00</b>	<b>1.00</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 2013</b>	<b>Actual FY 2014</b>	<b>Actual FY 2015</b>	<b>Budget FY 2016</b>	<b>Projected FY 2016</b>	<b>Budget FY 2017</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
Joint Procurement Specialist	-	-	-	-	-	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	1.00	1.00	1.00	1.00	1.00	1.00
Facility Technicians	-	-	-	1.00	-	-
<b>Total</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>7.00</b>	<b>6.00</b>	<b>7.00</b>
<b><u>Information Technology</u></b>						
GIS/IT Coordinator	-	-	-	-	-	1.00
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1.00</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
Deputy Chiefs of Police	-	-	-	2.00	2.00	2.00
Captain	3.00	3.00	3.00	-	-	-
Commander	-	-	-	1.00	1.00	1.00
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	4.00	3.00	3.00	4.00	4.00	4.00
Administrative Assistants	2.00	1.00	1.00	1.00	1.00	1.00
CALEA Manager	1.00	1.00	1.00	1.00	1.00	1.00
Evidence Custodian	-	-	-	-	-	1.00
Records Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Records Clerk	5.00	6.50	6.50	6.50	6.50	6.50
Police Cadet	-	0.50	0.50	0.50	0.50	0.50
<b>Police Department Total</b>	<b>63.00</b>	<b>63.00</b>	<b>63.00</b>	<b>64.00</b>	<b>64.00</b>	<b>65.00</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	-	1.00	1.00	1.00	1.00	1.00
Public Works Assistant Director	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.50	1.50	1.50	1.50	1.00	1.50
Operations Superintendent	2.00	2.00	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	6.50	6.50	10.00	9.00	10.00
Technicians II	5.00	5.00	5.00	4.00	4.00	4.00
<b>Total</b>	<b>21.50</b>	<b>21.00</b>	<b>21.00</b>	<b>23.50</b>	<b>22.00</b>	<b>23.50</b>

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

	<b>Actual FY 2013</b>	<b>Actual FY 2014</b>	<b>Actual FY 2015</b>	<b>Budget FY 2016</b>	<b>Projected FY 2016</b>	<b>Budget FY 2017</b>
<b><u>Village Summary</u></b>						
Clerk	2.50	2.50	2.50	2.50	2.50	2.50
Corporate	3.50	4.25	4.25	4.25	4.25	4.25
Building and Zoning	7.30	7.30	7.30	7.30	7.30	7.30
Community Development	5.00	5.00	5.00	5.00	5.00	5.00
Community Relations	2.00	2.00	2.00	2.00	2.00	2.00
Economic Development	1.00	1.00	1.00	1.00	1.00	1.00
Finance	6.00	6.00	6.00	7.00	6.00	7.00
Information Technology	-	-	-	-	-	1.00
Police Department	63.00	63.00	63.00	64.00	64.00	65.00
Public Works Department	21.50	21.00	21.00	23.50	22.00	23.50
<b>Total Village Full-Time Equivalent Positions</b>	<b>111.80</b>	<b>112.05</b>	<b>112.05</b>	<b>116.55</b>	<b>114.05</b>	<b>118.55</b>
<b><u>Reconciliation of FTE's to Number of Employees</u></b>						
<b>Total Full-Time Employees</b>						
Village President/Trustees, Clerk's Dept.	2.50	2.50	2.50	2.50	2.50	2.50
Corporate	3.50	3.50	3.50	3.50	3.50	3.50
Building and Zoning	7.00	7.00	7.00	7.00	7.00	7.00
Community Development	5.00	5.00	5.00	5.00	5.00	5.00
Community Relations	2.00	2.00	2.00	2.00	2.00	2.00
Economic Development	1.00	1.00	1.00	1.00	1.00	1.00
Finance	6.00	6.00	6.00	6.00	6.00	7.00
Information Technology	-	-	-	-	-	1.00
Police Department	59.00	59.00	59.00	59.00	59.00	60.00
Public Works Department	21.00	20.00	20.00	22.00	21.00	22.00
<b>Total Full-Time Employees</b>	<b>107.00</b>	<b>106.00</b>	<b>106.00</b>	<b>108.00</b>	<b>107.00</b>	<b>111.00</b>
<b>Total Part-Time Employees</b>						
Corporate	-	2.00	2.00	2.00	2.00	2.00
Building and Zoning	1.00	1.00	1.00	1.00	1.00	1.00
Finance	1.00	-	-	2.00	-	-
Police Department	8.00	10.00	10.00	10.00	10.00	10.00
Public Works Department	2.00	2.00	2.00	3.00	2.00	3.00
<b>Total Part-Time Employees</b>	<b>12.00</b>	<b>15.00</b>	<b>15.00</b>	<b>18.00</b>	<b>15.00</b>	<b>16.00</b>
(Equates to Full-Time Equivalents)	<b>4.80</b>	<b>6.05</b>	<b>6.05</b>	<b>8.55</b>	<b>8.05</b>	<b>7.55</b>
<b>Total Staff by FT Equivalents</b>	<b>111.80</b>	<b>112.05</b>	<b>112.05</b>	<b>116.55</b>	<b>115.05</b>	<b>118.55</b>
Total Employees	119.00	121.00	121.00	126.00	122.00	127.00

## **Village of Oswego Capital Improvement Program (CIP) Fiscal Years 2017-2021**

For the past three fiscal years, staff has been annually updating a 20 year Capital Improvement Plan. The CIP has been completed in late fall in each of the three previous fiscal years causing the CIP to not get officially adopted as the discussions on the CIP become intertwined with the annual budget discussions. This fiscal year the CIP will be adopted in tandem with the adoption of the annual budget. A summary of the first five years of the CIP are included within the Village Budget since the Fiscal Year 2017 capital projects have been included in the Budget. The goal of the CIP is to assist the Village Board and Staff in the long term financial planning of capital improvements as directed in the Village of Oswego Strategic Plan. The Strategic Plan includes a number of Objectives and goals which facilitate the preparation of the Capital Plan.

- Strategic Plan Objective, 1.0 Governance and Municipal Services.
  - 1.1.2 Commit to rigorous financial analysis to understand the short and long term implications of fiscal policies and decisions
  - 1.3.1 Provide reliable, efficient and sustainable municipal services
  - 1.4.2 Provide the equipment, technology, training/education and work conditions for safe, efficient, high-quality service and results
- Strategic Plan Objective, 6.0 Strategic Infrastructure
  - 6.3.1 Develop and buildout municipal buildings as the need arises and revenues are available
  - 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

### Background

The population of Oswego increased from 13,000 residents in calendar year 2000 to over 32,000 residents in calendar year 2015. 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. Long term planning discussions allow the Village to appropriately schedule and secure the funding needed to ensure the Village infrastructure is maintained at acceptable levels for the residents now and in the future.

### Capital Planning

The Capital Planning process is a financial tool used to plan for future infrastructure replacement. By identifying the future costs and year of replacement for the respective project/infrastructure improvement, action can be taken to determine the sources of funding to use to pay for the capital item. Accumulating the money over time or using debt financing are a couple of possible funding options. The end product of this planning is formally known as a Capital Improvement Plan/Program (CIP).

*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.*

**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/projects included in the CIP have a cost equal to or greater than \$25,000. Vehicle replacements are included in the CIP for long term planning purposes.*

The completed 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/Developer contributions and local sales tax revenues received by the Village. Capital improvements to our water distribution and sanitary sewage collection systems are generally funded from user fees billed to customers. The CIP has an extended time horizon out to twenty years 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 be due for completion at the same time at a high cost.

**Fiscal Year 2017-2021 CIP**

The CIP has listed expenditures over the next five years in excess of \$86 million. The Village Board and staff will be reviewing the listed capital projects to determine priorities, determine project timing, determining the need for the project and identifying funding sources. Projects may be deferred or even eliminated if no funding can be found to pay for the project. Fiscal Year 2017 projects have been approved and included in the Fiscal Year 2017 Budget.

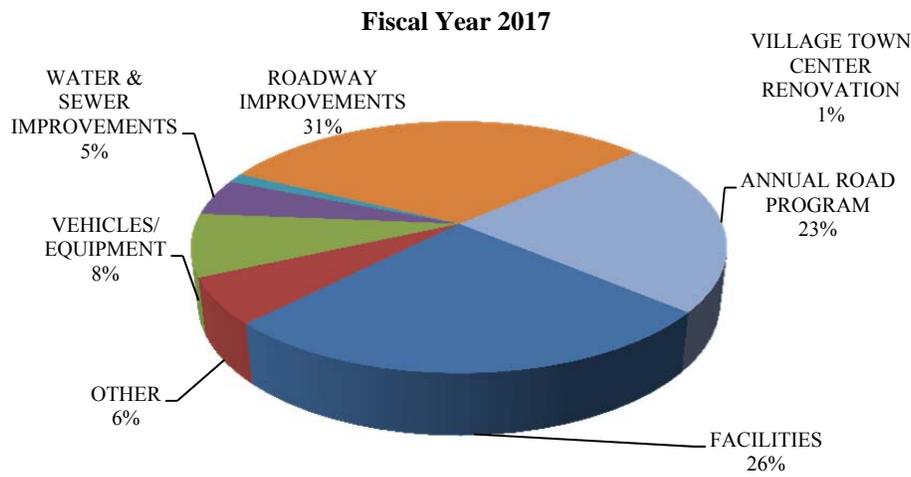
Funding for the projects is provided from the General Fund, Motor Fuel Tax Fund, Capital Improvement Fund and the Water & Sewer Fund. The expenditures for all the capital improvements are accounted for in the Motor Fuel Tax Fund, Capital Improvement Fund, the Water & Sewer Capital Fund or the Vehicle Fund. The following table shows the capital improvements listed by category and by year for Fiscal Year 2017-2021.

Category	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021
FACILITIES	\$2,327,500	\$18,500,000	\$9,000,000	\$0	\$0
OTHER	\$525,000	\$565,000	\$0	\$0	\$0
VEHICLES/EQUIPMENT	\$713,680	\$1,234,680	\$1,011,800	\$1,044,934	\$1,089,050
WATER & SEWER IMPROVEMENTS	\$415,000	\$500,000	\$2,655,000	\$1,224,300	\$7,768,950
VILLAGE TOWN CENTER RENOVATION	\$109,000	\$157,000	\$1,151,000	\$0	\$0
ROADWAY IMPROVEMENTS	\$2,776,250	\$1,863,650	\$558,000	\$13,509,000	\$602,000
ANNUAL ROAD PROGRAM	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
<b>TOTAL</b>	<b>\$8,866,430</b>	<b>\$24,820,330</b>	<b>\$16,375,800</b>	<b>\$17,778,234</b>	<b>\$11,460,000</b>

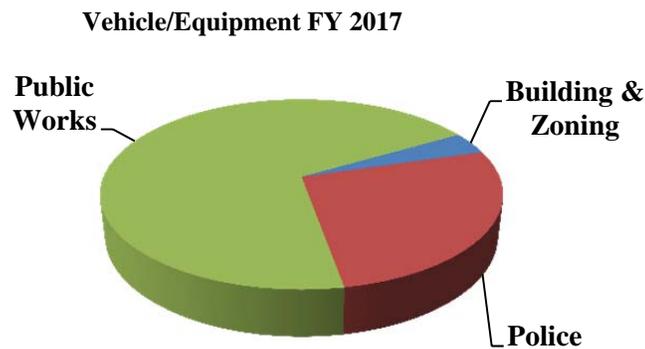
Roadway improvements together with the Annual Road Program account for 54% (\$4.7 million) of the total Fiscal Year 2017 Capital Plan. During FY 2015, the Village completed a roadway pavement analysis which provided data to determine the quality of the pavement and underlying road structure. This analysis allows the Village to determine the year and costs of rehabilitation of the streets.

Facilities are the second largest expenditure category for FY 2017 at 26% or \$2.3 million. The new police facility accounts for \$2.3 million of the total costs. The new facility is anticipated to be completed over the next three fiscal years. The Village plans to issue debt of \$30 million in FY 2017 to provide the

funding for the project. The local sales tax revenue will be used to pay the annual debt service on the debt issuances over the next 20 years.



Vehicles/equipment average an annual cost of \$1 million over the first five years of the CIP. The Village vehicle policy and grading system are used to determine the year of replacement for each vehicle and piece of equipment. Even though an item’s grading score warrants the item for replacement, many vehicles and equipment are not replaced until sometime after the scheduled replacement year. For Fiscal Year 2017, \$713,680 is included for vehicle replacements including \$202,000 for a wheel loader (a new addition to the PW fleet). All of these expenditures are budgeted in the Vehicle Fund.



The Other category of capital items is being funded with Capital Improvement Fund revenues for Fiscal Year 2017.

**Fiscal Year 2017 Budget**

The Fiscal Year 2017 budget includes a total of \$8.9 million in capital improvements. The capital projects are budgeted in the Motor Fuel Tax Fund, Capital Improvement Fund, Water/Sewer Capital Fund and the Vehicle Fund. All of these expenditures are being supported from operating revenues or reserve balances of the respective Fund. Transfers from the Capital Improvement Fund and Water & Sewer Fund are budgeted to support the Water & Sewer Capital Fund and Vehicle Fund.

### **Motor Fuel Tax Fund**

The annual capital expenditures charged to this Fund are for the **Annual Road Program**. The Village has \$0.6 million in the FY 2017 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 agency factors.

### **Capital Improvement Fund**

\$6.4 million in capital improvement projects is included in the Fiscal Year 2017 Budget. Thirteen projects are being started or completed during the fiscal year.

- Annual Road Program- \$1.4 million of an annual \$2.0 million road rehabilitation program which may include the removal of the surface course, subgrade patching, installation of a new surface course, curb repairs, installation of handicap ramps, and pavement markings. Repair of concrete pavement may include joint repairs and sealing.
- Downtown Brick Pavers- \$105,000 allocated to reset brick pavers in the downtown bounded by Jefferson Street, Main Street, Van Buren Street, and Harrison Street (US 34). The pavers will be removed, re-leveled and replaced.
- State Route 71 Roadway Improvement- \$120,000 allocated to complete the Village's share of the costs of widening and upgrading this State of Illinois roadway.
- Minkler Road Bridge Repair- \$88,000 is included in the budget. This five year project totaling \$525,000 will repair the bridge to make it safe for motorists. The bridge needs to be replaced in the near future.
- Path & Sidewalk connections- \$38,100 is budgeted to construct path and sidewalk connections to link neighborhoods with regional trails in various parts of the Village.
- Police Facility- \$2.3 million is included in the budget. The building of a new police facility with an estimated total cost of \$30 million. First year costs include the design and architectural planning.
- State Route 34 Roadway Improvement- \$113,600, the project is the Village's cost share of a project to be constructed by the Illinois Department of Transportation. IDOT will install traffic signals, lighting, sidewalks/bike paths, Emergency Vehicle Preemption devices and utility relocations along IL US 34.
- Salt Dome roof repair- \$27,500 to remove and replace shingles on the salt storage dome at the Public Works facility.
- Sidewalk Replacement- \$40,000 to remove and replace sidewalk and curbing along Ashlawn Street by the Civic Center, a high pedestrian traffic area.
- Stormwater Improvements - \$50,500 to repair drainage issues throughout the Village.
- Enterprise Information Management System- \$400,000 is budgeted of an estimated \$950,000 overall cost. The system will include new financial software with integrated modules for accounting, cash receipting, payroll, human resources, payables, permitting, reporting, budget, customer service, utility billing, accounts receivable billing, etc. Modules will also include integrated adjudication software, ticketing software, work management software and this system will be accessible and used by all departments.

- Village Board Room Upgrade- \$125,000 to upgrade the audio/ visual system to record and broadcast Village Board meetings.
- Wolf’s Crossing Rd - \$1,636,000 for Phase I (environmental) engineering

**Water and Sewer Capital Fund**

\$524,000 is included in the Budget for this Fund. Three projects account for the budget amount in Fiscal Year 2017.

- Sanitary Sewer Lining Program-\$80,000 to continue the annual sewer lining program
- SCADA Replacement/Lift Stations-\$335,000 for the second year of a two year system upgrade and implementation of the SCADA system for the sanitary infrastructure
- Village Town Center-Lumberyard Infrastructure-\$109,000 to start engineering for the relocation of the water main on this property.

**Vehicle Fund**

\$713,680 is included in the budget to replace vehicles in three departments and purchase one new piece of motorized equipment.

- B&Z - \$27,000
- Ford F-150 pickup \$27,000
- Police- \$190,680
- Sedan interceptor - \$26,080
- Utility interceptor (2 @ \$27,830) - \$55,660
- Full size SUV - \$29,015
- Equipment to outfit vehicles - \$79,925
- Public works- \$496,000
- Tandem axle dump truck - \$167,000
- Ford F250 4x4 utility pick up - \$ 48,000
- Ford F250 4x4 pickup - \$ 42,000
- 2WD SC pickup - \$ 37,000
- Wheel Loader - \$202,000

**Impact of Capital Improvements on Operating Costs**

Most capital improvement projects are non-recurring in nature and are considered a one-time outlay. However, some projects do add to future operating costs. Some capital improvements are considered recurring because dollars are spent annually on that type of improvement. Of all the projects listed previously, three improvements are considered as recurring by the Village. The Annual Road Program, Sewer Sanitary Lining program and Vehicle replacements budgeted in either the Motor Fuel Tax Fund, Capital Improvement Fund, Water & Sewer Capital Fund or Vehicle Fund are recurring expenditures. The Annual Road Program spends \$2.0 million each year to rehabilitate roadways to avoid having to totally reconstruct a roadway in the future. The program saves the Village thousands in reconstruction costs as the cost to resurface a road is \$14/square foot compared to \$80/square foot to reconstruct the road. The Sanitary Sewer Lining program spends \$80,000 to \$100,000 annually on relining the existing sanitary sewer system rather than replace the existing lines through major construction. This saves the Village thousands in contracted construction costs and liability insurance claims for sewerage backups in

homes. The vehicle replacement expenditures effectively reduce the maintenance and repair costs which would occur if the vehicles were kept in the fleet for longer time periods. The Village has reduced the budget for vehicle maintenance collectively by approximately \$10,000 annually. 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.

### **Motor Fuel Tax Fund**

The Annual Road Program is supported from State Shared revenue received from the State imposed fuel tax (\$800,000) which is restricted in use to only allowable expenditures per IDOT. If the Village did not use this money for road rehabilitation, it would be used to offset operating costs for snow removal and the cold patching of pot-hole repairs and other general street maintenance costs.

### **Capital Improvement Fund**

The \$6.4 million in capital improvement projects included in the Fiscal Year 2017 Budget are all non-recurring expenditures. If we break the projects into categories of State of Illinois projects, Maintenance projects and Facility projects, the impacts on operations can be identified.

State of Illinois projects consist of two roadway projects initiated by the State and require the Village to share in the costs and then become responsible for the maintenance of the improvements afterward. State Route 71 and State Route 34 will cause an increase in the operating costs for maintenance of sidewalks, traffic lights, bike paths and street lighting. Estimated annual costs of \$1,000 for maintenance and \$100,000 for future sidewalk and path replacements.

Maintenance projects account for six of the listed projects; Downtown Brick pavers, Minkler Road Bridge repairs, Path and Sidewalk connections, Salt Dome roof repair, sidewalk replacement and Village Board room upgrade. A total of \$423,600 in non-recurring budgeted maintenance costs. All of these projects will have little impact on operating costs as they are one-time costs. These repairs should last 10-20 years before having to be repaired again.

Facility projects include the Annual Road Program, Police Facility construction and the Enterprise Information Management System. The Annual Road Program is funded from \$1.4 million of local sales tax dollars and saves the Village thousands of dollars in potential reconstruction costs if the program was not in place. The new Police Facility to be constructed is a non-recurring item which will have a significant increase in operating costs above the current police facility and will also require additional staffing to operate the new facility. The total costs are not accurately measurable at this time but based on initial perceptions the increase in annual operating costs could be in the range of \$500,000 to \$1,000,000 including new personnel. The Enterprise Information Management system is also a one-time non-recurring expenditure which will have an increase to the cost of operations. The annual maintenance fee after the initial installation and implementation will be in the range of \$100,000 for support and system upgrades. The efficiencies gained from the new system should more than offset the increase in annual costs.

### **Water and Sewer Capital Fund**

Two of the three projects totaling \$415,000 are non-recurring projects included in the Budget.

- **SCADA Replacement/Lift Stations-** The budget includes \$335,000 for the second year of a two year system upgrade and implementation of the SCADA system. The Sanitary system will have the Supervisory Control and Data Acquisition solution installed. The upgrade and sanitary system installation will provide for the electronic monitoring of these systems to decrease employee overtime and backups in residential homes.

- **Water Main Relocation on Lumberyard Site-** \$109,000 of a total project cost of \$1,400,000 has been included in the budget. Engineering and construction costs for the water main relocation are included in these costs. It is scheduled to be completed over a three year period. Rehabilitation of this infrastructure is necessary to support development of this block.

All of the above projects are being funded through accumulated reserves, sales tax revenue and annual operating transfers from the respective Funds.

**5 Year Capital Improvement Plan**

FY 2017

FY 2018

FY 2019

FY 2020

FY 2021

**Capital Improvement Fund****Economic Development**

Goodwin Drive Extension

Engineering & Construction of Goodwin Dr Extension.  
Developer driven project or SSA to provide funding.

585,050

508,950

**Economic Development Total****585,050****508,950****Finance**

ERP System

New financial/work mgmt./adjudication software

400,000

400,000

Village Hall Board Room Upgrade

Village Hall Board Room Audio Equipment Upgrade

125,000

105,000

**Finance Total****525,000****505,000****Police**

Police Facility/land site

Construct a new police station facility

2,300,000

18,500,000

9,000,000

**Police Total****2,300,000****18,500,000****9,000,000****Public Works**

Annual Road Program

Selected roadways based on paver analysis each year.  
Annually, project is bid out.

1,400,000

1,400,000

1,400,000

1,400,000

1,400,000

Bridge Repair (3) - Barnaby, Old Post, &amp; Pearce's Ford

Bridge repairs - Barnaby, Old Post, &amp; Pearce's Ford

17,000

106,000

Bridge Repair-Pfund Court

Bridge repair on Pfund

94,000

Bridge-Minkler Rd (Replacement)

Reconfigure and reconstruct the Minkler Rd bridge

88,000

106,000

92,000

254,000

Downtown Brick Paver Repair

Reset brick pavers in Downtown

105,000

Downtown Holiday Lights

Holiday lights for Main Street &amp; Washington Street

60,000

**5 Year Capital Improvement Plan**

	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
<b>Sidewalk and Path Connections</b>					
Construct paths and sidewalk connections	38,100				
<b>Streetlights - LED Conversion</b>					
Convert existing Village streetlights to LED lights		125,000	125,000	125,000	125,000
<b>Wolf's Crossing- Phase 1 Engineering</b>					
Reconstruction of Wolfs Crossing Road to a five lane cross section from US Route 34 to US Route 30; IDOT to reimburse \$80,000 for 2016 study	1,636,000				
<b>Wolf's Crossing- Section 1 - Phase 2 &amp; 3</b>					
Reconstruction of Wolfs Crossing Road to a five lane cross section from Harvey to Eola; STP Funding		954,000	324,000	12,874,000	
<b>Wolf's Crossing- Section 2 - Phase 2 &amp; 3</b>					
Reconstruction of Wolfs Crossing Road to a five lane cross section from Roth to Harvey; STP Funding					383,000
<b>PW Facility - Salt Dome Roof Repair</b>					
Roof Replacement	27,500				
<b>Sidewalk Replacement - Ashlawn Ave</b>					
Replace sidewalks on Ashlawn Ave	40,000				
<b>Rd Improvements - IL 71</b>					
Village's Share of IDOT Road Reconstruction on IL 71 - Orchard to US 34	120,000				
<b>Rd Improvements - US 34</b>					
Villages share of IDOT road widening project IL 34 - Orchard Road to W. Village Limits	113,600	169,700			
<b>Rd Improvements - US 30</b>					
Village's Share of IDOT Intersection Improvements at US 30 & Treasure Road - New Traffic Signal				150,000	
<b>Stormwater System Improvements</b>					
Repair drainage issues throughout the Village	50,500				
<b>Public Works Total</b>	<b>3,618,700</b>	<b>2,814,700</b>	<b>1,958,000</b>	<b>14,909,000</b>	<b>2,002,000</b>
<b>Capital Improvement Fund Total</b>	<b>7,028,750</b>	<b>22,328,650</b>	<b>10,958,000</b>	<b>14,909,000</b>	<b>2,002,000</b>

**Water & Sewer Capital Fund****Public Works**

Generators Wells 3 & 4					
Initial installation of generators at Wells 3 & 4				400,000	

<b>5 Year Capital Improvement Plan</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
New Main - Minkler Road Watermain					
New water main along Hunt Club Road		375,000	1,950,000		
New Main - Wolf Road Watermain					
New 12" watermain along Wolf Road				695,000	5,096,500
Roof Replacement - Wells 03 and 06					
Roof Replacement				49,300	
Sanitary Sewer Lining					
Annual Sewer Lining Program	80,000	125,000	80,000	80,000	80,000
SCADA Replacements					
SCADA Component Replacement and incorporating Lift Stations	335,000				
Village Town Center-Lumberyard Infrastructure					
Stormwater improvements for Lumberyard Site	109,000	157,000	1,151,000		
Water Tower - Fox Chase					
Repair and repaint water tower			625,000		
Water Tower - Hunt Club					
Repair and repaint water tower					825,000
Water Treatment Facility - New 5 MGD					
Construction of a 5 MGD Water Treatment Facility at the Fox River					1,767,450
<b>Public Works Total</b>	<b>524,000</b>	<b>657,000</b>	<b>3,806,000</b>	<b>1,224,300</b>	<b>7,768,950</b>
<b>Water &amp; Sewer Capital Fund Total</b>	<b>524,000</b>	<b>657,000</b>	<b>3,806,000</b>	<b>1,224,300</b>	<b>7,768,950</b>
<b><u>Motor Fuel Tax</u></b>					
<b>Public Works</b>					
Annual Road Program					
Selected roadways based on paver analysis each year.					
Annually, project is bid out.	600,000	600,000	600,000	600,000	600,000
<b>Public Works Total</b>	<b>600,000</b>	<b>600,000</b>	<b>600,000</b>	<b>600,000</b>	<b>600,000</b>
<b>Motor Fuel Tax Total</b>	<b>600,000</b>	<b>600,000</b>	<b>600,000</b>	<b>600,000</b>	<b>600,000</b>

## 5 Year Capital Improvement Plan

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
<b>Vehicle Fund</b>					
<b>Building &amp; Zoning</b>					
Replacement Vehicles - B&Z					
Building & Zoning Vehicles/Vehicle Replacements	27,000	27,040	27,970	28,809	29,555
<b>Building &amp; Zoning Total</b>	<b>27,000</b>	<b>27,040</b>	<b>27,970</b>	<b>28,809</b>	<b>29,555</b>
<b>Police</b>					
Replacement Vehicles - Police					
Police Vehicles/Vehicle Replacements	190,680	383,140	340,830	291,125	416,495
Smart Trailer					
Purchase one new speed trailer		20,000			
<b>Police Total</b>	<b>190,680</b>	<b>403,140</b>	<b>340,830</b>	<b>291,125</b>	<b>416,495</b>
<b>Public Works</b>					
Leaf Machine					
New Leaf VAC Machine					186,000
Replacement Equipment - R&B					
Public Works Equipment Replacements		232,500		72,500	196,000
Replacement Equipment - W&S					
Public Works Equipment Replacements		162,000		72,500	
Replacement Street Sweeper					
Street Sweeper Replacement		210,000			
Replacement Vehicles - R&B					
Public Works Vehicle Replacements	162,500	35,000	115,000	470,500	153,500
Replacement Vehicles - W&S					
Public Works Vehicle Replacements	131,500	165,000	87,000	109,500	107,500
Wheel Loader w/ Attachments					
New end loader	202,000				
Sewer Vacuum/Excavator Truck					
New Vactor Truck			441,000		
<b>Public Works Total</b>	<b>496,000</b>	<b>804,500</b>	<b>643,000</b>	<b>725,000</b>	<b>643,000</b>
<b>Vehicle Fund Total</b>	<b>713,680</b>	<b>1,234,680</b>	<b>1,011,800</b>	<b>1,044,934</b>	<b>1,089,050</b>
<b>Grand Total</b>	<b>8,866,430</b>	<b>24,820,330</b>	<b>16,375,800</b>	<b>17,778,234</b>	<b>11,460,000</b>

### **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**

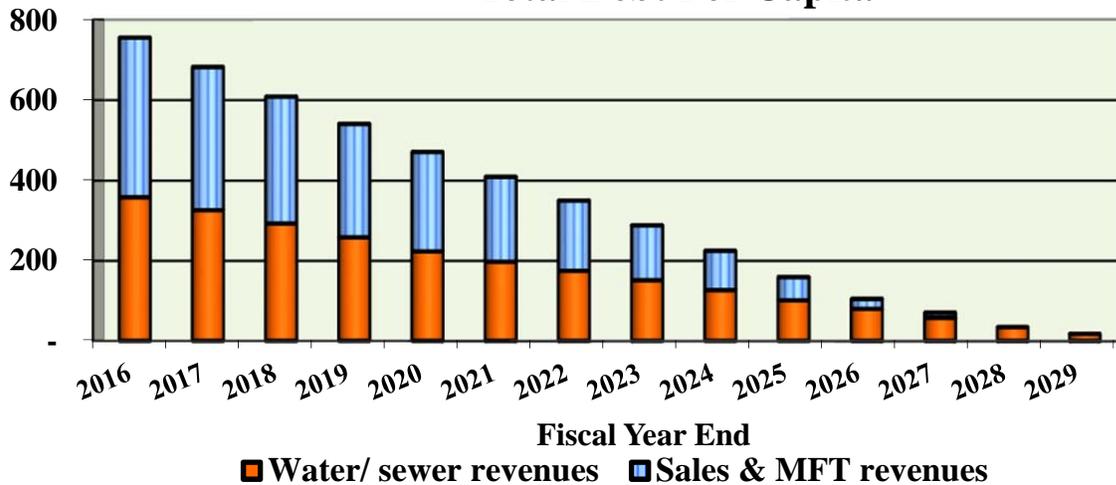
The Village adheres to the following guidelines regarding the issuance of debt:

- ✓ 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 2015 levy year is \$788,170,864.

Using the current debt limit restriction for non-home-rule municipalities, 8.625% of the Village's EAV would yield a maximum debt limit amount of \$67,979,737. As of May 1, 2016, the Village had \$24,840,000 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, 2016, the Village's debt to EAV ratio calculates to 3.15% using the 2015 taxable equalized assessed valuation.

## Total Debt Per Capita



The Village’s current bond rating is Aa2. The official U.S. Census population for the village is 30,355 which results in a gross debt per capita as of May 1, 2016 of \$755. The debt per capita for issuances supported by pledged Sales taxes and Motor Fuel Tax (MFT) revenues is \$397 compared to the issuances supported by water & sewer revenues of \$358. Of the seven outstanding debt issuances described below, the 2006A, a portion of the 2009, a portion of the 2011, a portion of the 2013 and a portion of the 2014 debt issuances are to be repaid from sales and MFT revenues and the 2006B, a portion of the 2009, a portion of the 2011, the 2012, a portion of the 2013 and a portion of the 2014 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, 2016

- Corporate Purpose Bond Series of 2006A  
 Original Issue Amount: \$9,970,000                      Outstanding Principal: \$1,025,000  
 Original Issue Date: May 15, 2006                      Outstanding Interest: \$ 66,250  
 Date of Maturity: December 15, 2017  
 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: \$ 125,000  
 Original Issue Date: May 15, 2006                      Outstanding Interest: \$ 15,938  
 Date of Maturity: December 15, 2017  
 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 2009  
 Original Issue Amount: \$9,015,000                      Outstanding Principal: \$6,510,000  
 Original Issue Date: August 15, 2009                      Outstanding Interest: \$2,598,519  
 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 outstanding debt is being retired by the Debt Service Fund (\$642,738) and the Water & Sewer Fund (\$8,465,781).

- Corporate Purpose Refunding Bond Series of 2011  
 Original Issue Amount: \$4,055,000      Outstanding Principal: \$3,160,000  
 Original Issue Date: August 15, 2009      Outstanding Interest: \$ 567,975  
 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 outstanding debt is being retired by the Debt Service Fund (\$2,122,900) and the Water & Sewer Fund (\$1,605,075).
- Corporate Purpose Refunding Bond Series of 2012  
 Original Issue Amount: \$2,325,000      Outstanding Principal: \$1,390,000  
 Original Issue Date: October 11, 2012      Outstanding Interest: \$ 106,050  
 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: \$8,485,000  
 Original Issue Date: May 17, 2013      Outstanding Interest: \$2,086,600  
 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 outstanding debt is being retired by the Debt Service Fund (\$8,306,800) and the Water & Sewer Fund (\$2,264,800).
- Corporate Purpose Refunding Bond Series of 2014  
 Original Issue Amount: \$4,040,000      Outstanding Principal: \$4,020,000  
 Original Issue Date: November 20, 2014      Outstanding Interest: \$ 386,200  
 Date of Maturity: December 15, 2027  
 Description: Bonds issued to refund \$1,725,000 of Corporate Purpose Bond Series 2006A, \$395,000 of Corporate Purpose Bond Series 2006B, \$675,000 of Corporate Purpose Bond Series 2007A and \$1,170,000 of Corporate Purpose Bond Series 2007B. Financing is being provided from motor fuel tax revenues, sales tax revenues and water and sewer revenues. The outstanding debt is being retired by the Debt Service Fund (\$3,231,500) and the Water & Sewer Fund (\$1,174,700).

### **Summary of Current Loans as of May 1, 2016**

- IEPA Low Interest Loan  
 Original Loan Amount: \$907,735      Outstanding Principal: \$ 60,843  
 Loan Date: April 27, 1997      Outstanding Interest: \$ 1,322  
 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: \$ 694,887  
 Loan Date: January 15, 2005      Outstanding Interest: \$ 85,420  
 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.

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 \$3,286,113 in Bond principal and interest payments to be made in FY 2017, \$1,750,394 will be paid from general sales tax and motor fuel tax revenue and \$1,535,719 will be paid from water and sewer revenues.

<b><u>Summary of Debt Outstanding and Fiscal Year 2017 Debt Service Requirements</u></b>					
		<b>Principal</b>			
	<b>Original</b>	<b>Outstanding as</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
<b>Debt Issuance Name</b>	<b>Issue</b>	<b>of May 1, 2016</b>	<b>Due FY 2017</b>	<b>Due FY 2017</b>	<b>Due FY 2017</b>
<b>2006A (Town Center &amp; Village Hall)</b>	9,970,000	1,025,000	500,000	44,075	544,075
<b>2006B (Town Center)</b>	1,585,000	250,000	125,000	10,625	135,625
<b>2009 (Douglas Road &amp; Well #11)</b>	9,015,000	6,510,000	620,000	320,288	940,288
<b>2011 (Refunding Bonds 2004A &amp; B)</b>	4,055,000	3,160,000	310,000	105,875	415,875
<b>2012 (Refunding Bonds 2004)</b>	2,325,000	1,390,000	330,000	41,700	371,700
<b>2013 (Refunding Bonds 2006A, 2007A &amp; B)</b>	8,595,000	8,485,000	55,000	252,250	307,250
<b>2014 (Refunding Bonds 2006A&amp;B, 2007A&amp;B)</b>	4,040,000	4,020,000	460,000	111,300	571,300
Total Debt Service	39,585,000	24,840,000	2,400,000	886,113	3,286,113
<b>1999 IEPA Loan #17-0783</b>	907,735	60,843	60,843	1,321.99	62,165.36
<b>2004 IEPA Loan #17-1445</b>	1,346,766	694,887	69,762	16,938.86	86,700.78
	2,254,501	755,730	130,605	18,261	148,866
Total Debt and Loans	41,839,501	25,595,730	2,530,605	904,374	3,434,979

The Water and Sewer Fund is also responsible for repaying the IEPA loans. The principle and interest to be paid in FY 2017 on these two loans totals \$148,866.

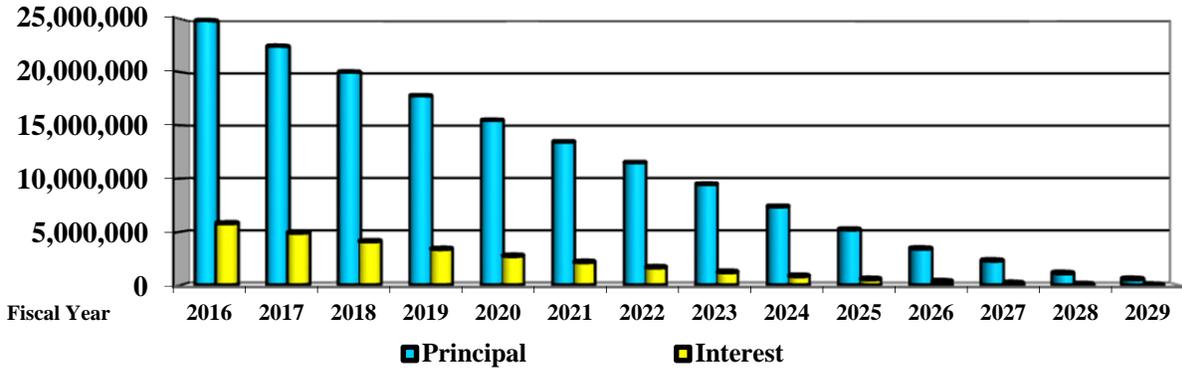
### **Impact of Debt Issuances**

All of the information on the current outstanding debt issuances shows the Village is committed to paying the debt service through 2029. The Fiscal Year debt service due of \$3.5 million declines annually through 2029. The general sales taxes, motor fuel taxes and water revenues used to pay down the debt would be utilized to expand existing programs, create new programs, increase roadway maintenance and save for designated capital improvements if the Village did not have the outstanding debt service payments.

The FY 2017 Budget includes \$30 million in bond proceeds from an anticipated issuance to pay for the initial costs of construction for the new police facility. This debt issuance will use \$1.4 million of home rule sales tax to pay the annual debt service on the issuance for the next 20 years. The sales tax would have been used for other capital projects if it were available.

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

### Total Future Debt Service



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 following 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 2015 EAV.

#### Future Debt Service Payments

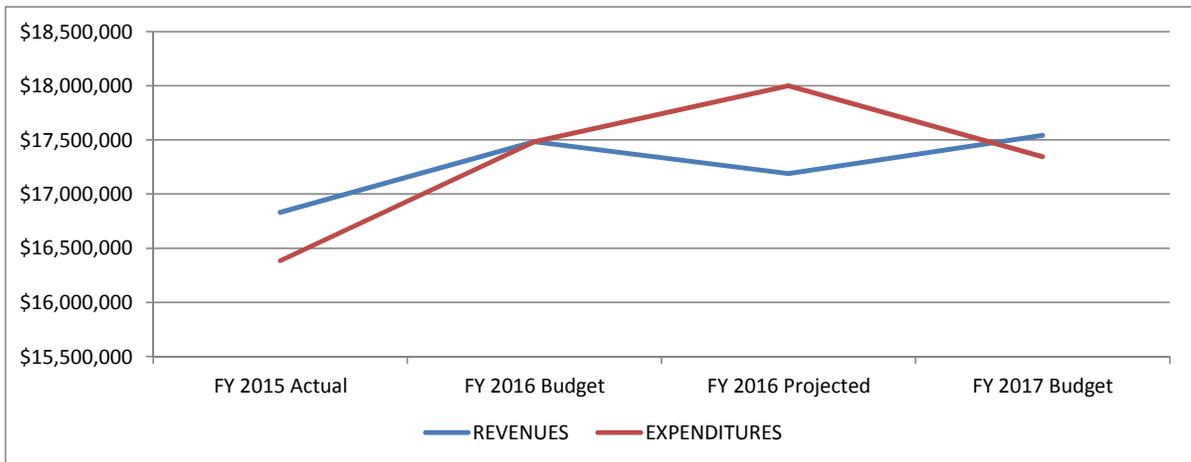
Fiscal Year	Principal	Interest	Total	Tax Rate*
2017	2,400,000	886,113	3,286,113	0.4169
2018	2,420,000	805,000	3,225,000	0.4092
2019	2,225,000	721,081	2,946,081	0.3738
2020	2,290,000	650,169	2,940,169	0.3730
2021	2,030,000	574,979	2,604,979	0.3305
2022	1,950,000	506,209	2,456,209	0.3116
2023	2,035,000	439,069	2,474,069	0.3139
2024	2,090,000	368,494	2,458,494	0.3119
2025	2,155,000	295,444	2,450,444	0.3109
2026	1,795,000	219,944	2,014,944	0.2556
2027	1,130,000	156,106	1,286,106	0.1632
2028	1,180,000	110,450	1,290,450	0.1637
2029	555,000	62,700	617,700	0.0784
2030	585,000	32,175	617,175	0.0783
	24,840,000	5,827,931	30,667,931	

\*\*Tax Rate based on 2015 estimated EAV

788,170,864

**GENERAL FUND FUND SUMMARY**

	<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 PROJECTED</b>	<b>FY 2017 BUDGET</b>	<i>FY 2017 Budget vs FY 2016 Projected Budget</i>	
<b>Beginning Fund Balance</b>	6,697,075	7,143,645	7,143,645	6,333,509	-11%	-11%
<b><u>REVENUES</u></b>						
Taxes	14,427,744	14,998,038	14,942,695	15,142,201	1%	1%
Charges for Services	459,961	531,250	507,250	616,450	22%	16%
Licenses and Permits	752,851	892,800	604,920	696,800	15%	-22%
Grants	88,664	87,000	71,187	65,000	-9%	-25%
Fines and Forfeitures	328,727	322,100	311,120	307,100	-1%	-5%
Franchise Fees	493,330	504,100	529,933	549,002	4%	9%
Donations/Contributions	181,196	117,000	195,609	146,000	-25%	25%
Interest	16,677	12,000	15,000	16,000	7%	33%
Miscellaneous	82,727	19,000	12,000	3,500	-71%	-82%
<b>TOTAL REVENUE</b>	<b>16,831,876</b>	<b>17,483,288</b>	<b>17,189,714</b>	<b>17,542,053</b>	<b>2%</b>	<b>0%</b>
<b><u>EXPENDITURES</u></b>						
General Corporate	1,417,016	1,791,722	1,541,424	1,368,052	-11%	-24%
Building and Zoning	654,696	711,354	721,676	711,504	-1%	0%
Community Development	602,859	559,527	597,276	553,170	-7%	-1%
Road and Bridge	2,331,042	2,361,160	3,155,785	1,938,395	-39%	-18%
Community Relations	261,432	285,175	297,378	364,092	22%	28%
Economic Development	147,846	195,343	186,651	214,471	15%	10%
Finance	622,620	928,537	745,017	647,284	-13%	-30%
Technology	-	-	-	537,652	100%	100%
Police	8,802,689	9,138,481	9,242,654	9,519,473	3%	4%
<b>Operating Expenditures</b>	<b>14,840,200</b>	<b>15,971,299</b>	<b>16,487,861</b>	<b>15,854,093</b>	<b>-4%</b>	<b>-1%</b>
<b>Revenues Over/Under Expenditures</b>	1,991,676	1,511,989	701,853	1,687,960	141%	12%
<b>Other Financing Sources/(Uses)</b>	(1,545,106)	(1,511,989)	(1,511,989)	(1,491,894)	-1%	-1%
<b>Change in Fund Balance</b>	446,570	-	(810,136)	196,066		
<b>Ending Fund Balance</b>	7,143,645	7,143,645	6,333,509	6,529,575	3%	-9%

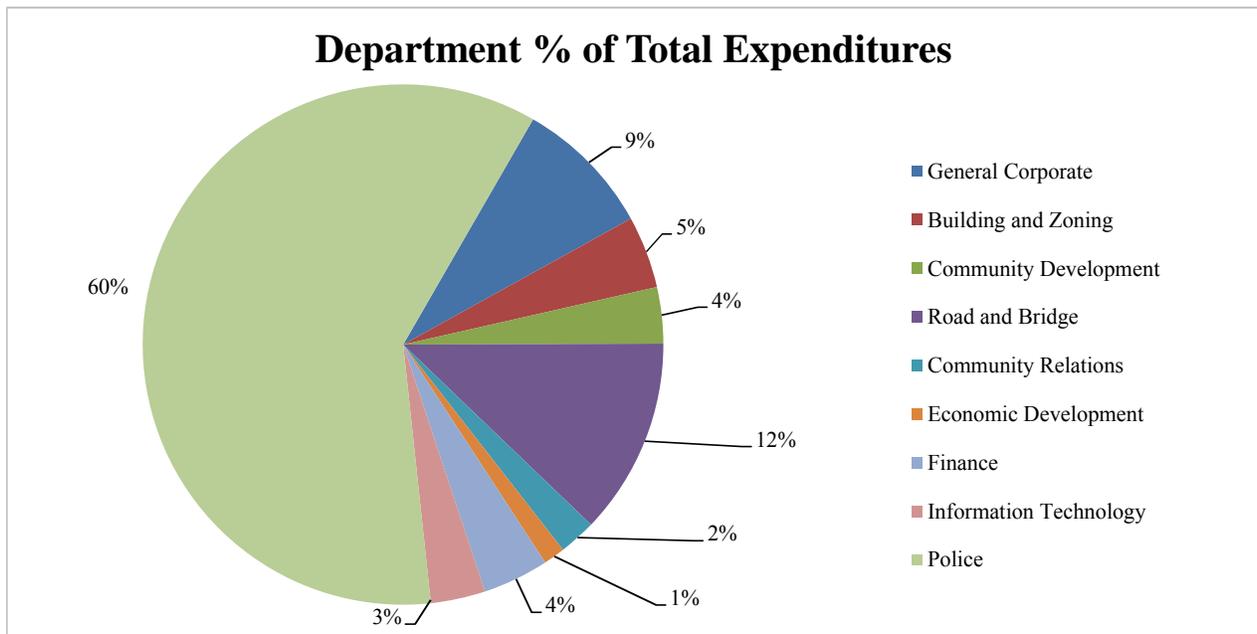


**GENERAL FUND REVENUE SUMMARY**

REVENUE	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 PROJECTED	FY 2017 BUDGET	FY 2017 Budget vs FY 2016	
					Projected	Budget
Property Taxes	1,327,139	1,333,638	1,326,196	1,327,638	0%	0%
Sales Taxes	5,729,920	6,000,000	6,070,491	6,313,311	4%	5%
Sales Tax Rebate	(447,051)	(375,000)	(412,000)	(390,000)	-5%	4%
Local Sales Tax	1,925,463	1,990,000	2,005,800	2,066,000	3%	4%
Transition Fees	241,873	300,000	180,000	-	-100%	-100%
Use Tax	626,079	585,000	662,992	682,882	3%	17%
Income Tax	2,972,805	3,000,000	3,263,050	3,328,312	2%	11%
Replacement Tax	10,647	9,400	11,000	10,000	-9%	6%
Telecommunications	837,796	900,000	762,166	724,058	-5%	-20%
Utility Tax	1,083,899	1,135,000	945,000	950,000	1%	-16%
Games Tax	48,339	45,000	53,000	55,000	4%	22%
Hotel/Motel Tax	70,835	75,000	75,000	75,000	0%	0%
<b>Total Tax Revenues</b>	<b>14,427,744</b>	<b>14,998,038</b>	<b>14,942,695</b>	<b>15,142,201</b>	<b>1%</b>	<b>1%</b>
Charges for Services	459,961	531,250	507,250	616,450	22%	16%
Licenses and Permits	752,851	892,800	604,920	696,800	15%	-22%
Grants	88,664	87,000	71,187	65,000	-9%	-25%
Fines and Forfeitures	328,727	322,100	311,120	307,100	-1%	-5%
Franchise Fees	493,330	504,100	529,933	549,002	4%	9%
Donations/Contributions	181,196	117,000	195,609	146,000	-25%	25%
Interest	16,677	12,000	15,000	16,000	7%	33%
Miscellaneous	82,727	19,000	12,000	3,500	-71%	-82%
<b>TOTAL REVENUES</b>	<b>16,831,876</b>	<b>17,483,288</b>	<b>17,189,714</b>	<b>17,542,053</b>	<b>2%</b>	<b>0%</b>

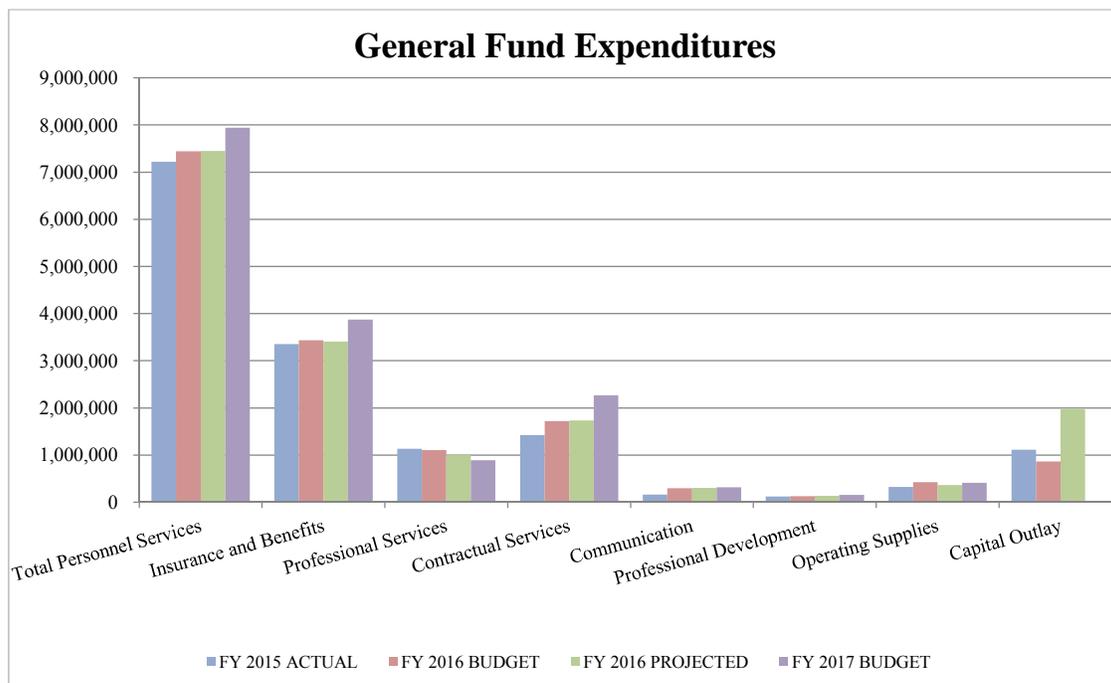
**GENERAL FUND  
EXPENDITURE SUMMARY BY DEPARTMENT**

EXPENDITURES	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 PROJECTED	FY 2017 BUDGET	FY 2017 Budget vs FY 2016	
					Projected	Budget
General Corporate	1,417,016	1,791,722	1,541,424	1,368,052	-11%	-24%
Building and Zoning	654,696	711,354	721,676	711,504	-1%	0%
Community Development	602,859	559,527	597,276	553,170	-7%	-1%
Road and Bridge	2,331,042	2,361,160	3,155,785	1,938,395	-39%	-18%
Community Relations	261,432	285,175	297,378	364,092	22%	28%
Economic Development	147,846	195,343	186,651	214,471	15%	10%
Finance	622,620	928,537	745,017	647,284	-13%	-30%
Information Technology	-	-	-	537,652	100%	100%
Police	8,802,689	9,138,481	9,242,654	9,519,473	3%	4%
<b>Sub-Total Expenditures</b>	<b>14,840,200</b>	<b>15,971,299</b>	<b>16,487,861</b>	<b>15,854,093</b>	<b>-4%</b>	<b>-1%</b>
Transfer to Debt Service	1,545,107	1,511,989	1,511,989	1,491,894	-1%	-1%
<b>Total Transfers Out</b>	<b>1,545,107</b>	<b>1,511,989</b>	<b>1,511,989</b>	<b>1,491,894</b>	<b>-1%</b>	<b>-1%</b>
<b>TOTAL EXPENDITURES</b>	<b>16,385,307</b>	<b>17,483,288</b>	<b>17,999,850</b>	<b>17,345,987</b>	<b>-4%</b>	<b>-1%</b>



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

EXPENDITURES	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 PROJECTED	FY 2017 BUDGET	FY 2017 Budget vs FY 2016	
					Projected	Budget
<b>Personnel Services</b>						
Salaries Full-Time	6,708,192	6,917,506	6,840,165	7,412,628	8%	7%
Salaries Part-Time	172,823	126,717	233,805	155,327	-34%	23%
Overtime	320,738	383,919	359,700	356,099	-1%	-7%
Stipends	17,800	17,000	17,050	17,000	0%	0%
<b>Total Personnel Services</b>	<b>7,219,552</b>	<b>7,445,142</b>	<b>7,450,720</b>	<b>7,941,054</b>	<b>7%</b>	<b>7%</b>
<b>Insurance and Benefits</b>	<b>3,353,147</b>	<b>3,432,765</b>	<b>3,410,407</b>	<b>3,870,463</b>	<b>13%</b>	<b>13%</b>
<b>Professional Services</b>	<b>1,131,928</b>	<b>1,107,775</b>	<b>1,006,871</b>	<b>889,007</b>	<b>-12%</b>	<b>-20%</b>
<b>Contractual Services</b>	<b>1,424,091</b>	<b>1,718,862</b>	<b>1,736,792</b>	<b>2,268,338</b>	<b>31%</b>	<b>32%</b>
<b>Communication</b>	<b>160,694</b>	<b>297,050</b>	<b>300,590</b>	<b>318,041</b>	<b>6%</b>	<b>7%</b>
<b>Professional Development</b>	<b>118,164</b>	<b>130,138</b>	<b>132,790</b>	<b>155,270</b>	<b>17%</b>	<b>19%</b>
<b>Operating Supplies</b>	<b>321,658</b>	<b>423,100</b>	<b>365,696</b>	<b>411,920</b>	<b>13%</b>	<b>-3%</b>
<b>Capital Outlay</b>	<b>1,110,965</b>	<b>864,795</b>	<b>1,975,995</b>	<b>0</b>	<b>-100%</b>	<b>-100%</b>
<b>Total Operating Expenditures</b>	<b>14,840,200</b>	<b>15,419,627</b>	<b>16,379,861</b>	<b>15,854,092</b>	<b>-3%</b>	<b>3%</b>
<b>Transfers</b>	<b>1,545,107</b>	<b>1,511,989</b>	<b>1,511,989</b>	<b>1,491,894</b>	<b>-1%</b>	<b>-1%</b>
<b>Contingency</b>	<b>0</b>	<b>551,672</b>	<b>68,000</b>	<b>0</b>	<b>0%</b>	<b>-100%</b>
<b>TOTAL EXPENDITURES</b>	<b>16,385,307</b>	<b>17,483,288</b>	<b>17,959,850</b>	<b>17,345,986</b>	<b>-3%</b>	<b>-1%</b>



## Corporate

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.

In FY 2014, staffing levels were increased to include two part-time interns to 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. The Executive Assistant to the Village Administrator provides support to the Village Clerk as an administrative position as well.

<u>Corporate</u>	Actual FY 2013	Actual FY 2014	Actual FY 2015	Budget FY 2016	Projected FY 2016	Budget FY 2017
Village Administrator	1.0	1.0	1.0	1.0	1.0	1.0
Executive Assistant to the Village Administrator	0.5	0.5	0.5	0.5	0.5	0.5
Assistant Village Administrator	0.0	0.0	0.5	0.5	0.5	0.5
Graduate Student Intern	0.0	0.5	0.5	0.5	0.5	0.5
OHS Intern	0.0	0.25	0.5	0.25	0.25	0.25
Human Resources Director	1.0	0.5	0.5	0.5	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	0.5	0.5	0.5	0.5	0.5	0.5
<b>Total</b>	<b>6.0</b>	<b>6.75</b>	<b>6.75</b>	<b>6.75</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 Local Election Official and 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 and oversees special projects at the direction of the Village Administrator. The Human Resource Department 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. The Department coordinates the Village's insurance programs and all employee benefit programs.

### **Fiscal Year 2017 Budget**

Total department budget expenditures with contingency removed have decreased 24 percent from FY 2016 budgeted amounts and decreased 11 percent from FY 2016 projected expenditures.

- Personnel costs are up 8% (\$37,800) due to the hiring of a new Village Administrator and implementation of a new pay and classification scale effective May 1, 2015.
- Professional Services have increased 15% due to funds for a community survey and strategic plan.
- Contractual services have increased 20% (\$30,500) from the addition of the new cleaning contract for Village Hall.
- The professional development budget increased 30% from the FY 2016 budget, with an increase of approximately \$9,400. The increase is attributed to an additional national conference for administration, AICP required professional development for the Village Administrator and additional professional development for Human Resources and the Village Clerk.

### **Challenges/Issues**

The challenges of the coming year are about moving forward and looking forward. The election of a new Board in 2015 resulted in transition for Village staff, including a new Village Administrator and new priorities from the Board. The challenge moving forward is completing those tasks, and planning for the Village's future growth.

- Long-Term Planning (Financial and otherwise)

Over the past two budget cycles, Village staff has initiated discussions with the Village Board to extend the capital planning horizon from a single fiscal year to several decades. While such an effort is wrought with unknowns, conflicting information, and risk, it nonetheless remains a critical and on-going exercise for a growing community.

The Village faces capital challenges with regard to: maintaining high quality roads in our residential neighborhoods; accepting eligible private residential streets as public streets; expanding the roadway system to accommodate future arterials due to traffic and growth, the need for a new police facility, the need to strengthen the water distribution system via a second Fox River crossing; identification of water supply alternatives to supplement declining deep aquifer levels; continued pursuit of Metra rail service, train station and commuter parking facility; implementation of new financial software and associated work management applications; community-wide parkway tree replacement as a result of emerald ash borer infestation; and upgrading the water and sewer infrastructure in our Downtown.

- Thinking Regionally

The village continues its leadership role in pursuit of opportunities to collaborate with neighboring municipalities and our local taxing bodies. While we have been successful

partnering in a number of cooperative ventures, the true challenge is to change the organizational culture to instinctually consider regional opportunities in pursuit of efficiency. To facilitate this regional mindset, assistance is being provided by the Chicago Metropolitan Agency for Planning (CMAP) to explore current opportunities for partnership, as well as the development of cooperative relationships between neighboring communities.

### **Fiscal Year 2016 Accomplishments**

The Village completed several significant projects in FY 2016, including the hiring of a new Village Administrator. Many of the major projects completed or initiated prepared the Village for growth moving forward. This includes the adoption of the Comprehensive Plan, completion of the Development Impact Fee study and adoption of new fees, an increase to the Home Rule Sales Tax to fund a new police facility and road maintenance, and adoption of a Capital Improvement Plan.

The Village Clerk's Office achieved major strides in the use of technology to improve operations. This included new software for FOIA responses, an upgrade to the Village's agenda management process and a streamlined business registration process.

The Village Board adopted a new Personnel Manual in FY 2016, the first major revision since 2004. Human Resources also focused on staff training, completing supervisor development training and a variety of safety-focused training for Village staff.

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

#### Village Administrator

- Support opportunities for community engagement and collaboration.
- Seek continued economic development opportunities for Oswego, with particular focus for downtown redevelopment opportunities.
- Facilitate local and regional decision-making regarding completion of the Metra study.

#### Village Clerk

- Enhance the development of links through the Village website and Laserfiche; further progress depends on the implementation of a Work Management System
- Work with the Public Works Director, Community Development personnel and Engineering firm(s) on the streamlining and implementation of sureties, cash, and bond tracking process for commercial and residential projects.
- Implement a FOIA (Freedom of Information Act) tracking software program.
- Work with staff members to compile a "Welcome Packet" and "Welcome" page on the Village's website for new businesses.
- Streamline the Special Event Permit process; discussions will include rules and procedures.
- Work with Board members, staff and local organizations to help promote candidate forums and voter registration events.

#### Assistant Village Administrator/Human Resources Director

- Encourage collaboration and innovation through organizational culture and performance management.

- Identify skill development and training needs and resources to improve organizational efficiency and adequate succession planning.

**Performance Measures**

<u>Human Resources</u>	<b>Calendar Year</b>			
	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
Staff Turnover	12	12	10	11
Number of insurance claims	36	18	20	37
Total value of insurance claims	\$ 35,967	\$ 4,258	\$158,941	\$99,026

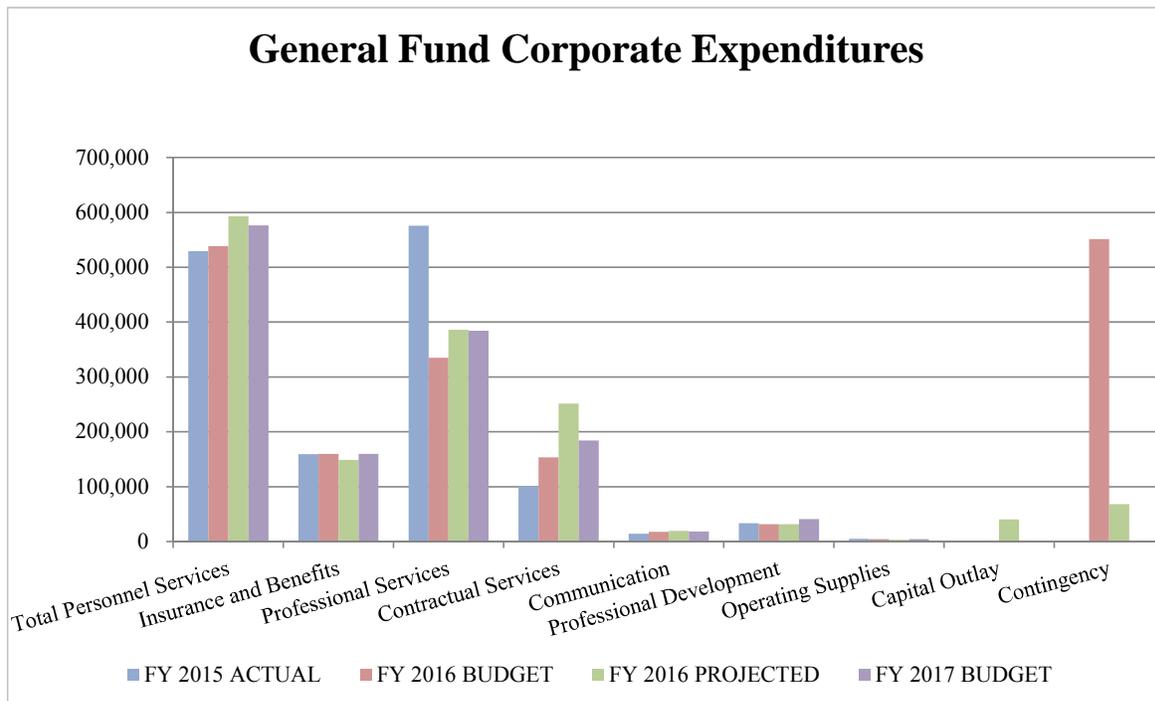
\*Data based on calendar year

<u>Clerk's Department</u>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>
Number of new business license				56 C/56 H	49 C/53 H
Number of business license renewals (C-Commercial; H-Home)				553 C/276 H	560 C/273 H
Number of business licenses processed (new and renewals)	574 C 305 H	589 C 310 H	586 C 314 H	**	**
Number of Ordinances	94	82	34	113	84
Number of Resolutions	55	59	22	60	81
Number of FOIA requests processed	238	259	166	337	289
Raffle licenses processed	19	25	12	18	14
Liquor licenses processed	49	56	55	61	64

\*\*See number above. Number of new and renewal business licenses are now tracked separately.

**GENERAL FUND (01)  
CORPORATE (01)**

EXPENDITURES	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 PROJECTED	FY 2017 BUDGET	FY 2017 Budget vs FY 2016	
					Projected	Budget
<b>Personnel Services</b>						
Salaries Full-Time	462,410	471,192	458,729	509,012	11%	8%
Salaries Part-Time	21,049	23,000	23,900	23,000	-4%	0%
Contractual Employees	265	-	66,405	-	-100%	-100%
Salaries, Elected Officials	27,600	27,600	27,000	27,600	2%	0%
Stipends	17,800	17,000	17,050	17,000	0%	0%
<b>Total Personnel Services</b>	<b>529,124</b>	<b>538,792</b>	<b>593,084</b>	<b>576,612</b>	<b>-3%</b>	<b>7%</b>
<b>Insurance and Benefits</b>	159,278	159,570	148,485	159,999	8%	0%
<b>Professional Services</b>	575,954	335,000	385,900	384,050	0%	15%
<b>Contractual Services</b>	100,526	153,475	251,675	184,012	-27%	20%
<b>Communication</b>	14,116	17,635	19,300	18,224	-6%	3%
<b>Professional Development</b>	33,427	31,528	31,830	40,905	29%	30%
<b>Operating Supplies</b>	4,591	4,050	3,150	4,250	35%	5%
<b>Capital Outlay</b>	-	-	40,000	-	-100%	0%
<b>Contingency</b>	-	551,672	68,000	-	0%	-100%
<b>TOTAL EXPENDITURES</b>	<b>1,417,016</b>	<b>1,791,722</b>	<b>1,541,424</b>	<b>1,368,052</b>	<b>-11%</b>	<b>-24%</b>



**GENERAL FUND (01)  
CORPORATE (01)**

	<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 PROJECTED</b>	<b>FY 2017 BUDGET</b>	<i>FY 2017 Budget vs FY 2016 Projected Budget</i>	
<b><u>Personnel Services</u></b>						
50-6210 Salaries, Full-Time						
Administration	210,597	214,596	202,133	231,592	29,459	16,996
Clerks Office	113,470	115,625	115,625	123,927	8,302	8,302
Human Resources	138,343	140,971	140,971	153,493	12,522	12,522
Total Salaries, Full-Time	462,410	471,192	458,729	509,012	50,283	37,820
50-6222 Salaries, Part-Time	21,049	23,000	23,900	23,000	(900)	-
50-6240 Contractual Employees	265	-	66,405	-	(66,405)	-
50-6245 Salaries, Elected Officials	27,600	27,600	27,000	27,600	600	-
50-6250 Meeting Stipend- elected officials	17,800	17,000	17,050	17,000	50	-
<b>Total Personnel Services</b>	<b>529,124</b>	<b>538,792</b>	<b>593,084</b>	<b>576,612</b>	<b>(16,372)</b>	<b>37,820</b>
<b><u>Insurance and Benefits</u></b>						
51-6310 FICA, Village Share	37,360	41,000	39,500	43,922	4,422	2,922
51-6315 IMRF, Village Share	55,237	56,260	53,500	61,582	8,082	5,322
51-6330 Health Insurance	62,128	57,540	51,300	49,456	(1,844)	(8,084)
51-6333 Life Insurance	172	172	162	174	12	2
51-6335 Dental Insurance	4,381	4,598	4,023	4,865	842	267
<b>Total Insurance and Benefits</b>	<b>159,278</b>	<b>159,570</b>	<b>148,485</b>	<b>159,999</b>	<b>11,514</b>	<b>429</b>
<b><u>Professional Services</u></b>						
52-6480 Engineering Service	549	-	-	-	-	-

**GENERAL FUND (01)  
CORPORATE (01)**

		<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 PROJECTED</b>	<b>FY 2017 BUDGET</b>	<i>FY 2017 Budget vs FY 2016 Projected Budget</i>	
52-6520	Legal Service Village Corporation Counsel	308,594	175,000	200,000	180,000	(20,000)	5,000
52-6522	IT Services	-	3,500	-	-	-	(3,500)
52-6530	Miscellaneous Professional Service						
	Adjudication Services	2,700	2,500	2,000	2,500	500	-
	IL Railway - Annual Rent	1,149	1,200	1,150	1,200	50	-
	Development Impact Fee Study			37,000	-	(37,000)	-
	Community Survey			-	25,000	25,000	25,000
	Strategic Plan				25,000	25,000	25,000
	Miscellaneous Professional Services	18,756	2,000	3,000	2,000	(1,000)	-
	Total Miscellaneous Professional Service	22,605	5,700	43,150	55,700	12,550	50,000
52-6760	Human Resources Professional Services						
	Miscellaneous	4,695	300	300	300	-	-
	Flex Spending Program	700	700	700	700	-	-
	Employee Assistance Program (EAP)	720	-	-	-	-	-
	Pre-employment Expenditures	3,223	3,500	2,500	3,500	1,000	-
	Total Human Resources Professional Services	9,338	4,500	3,500	4,500	1,000	-
52-6761	Human Resource Programs						
	Wellness Program	1,462	2,500	2,000	2,500	500	-
	Employee Relations	1,435	2,300	2,500	5,000	2,500	2,700
	Safety Committee	400	2,000	500	1,000	500	(1,000)
	Staff Development	17,895	10,000	8,000	4,000	(4,000)	(6,000)
	Total Human Resources Programs	21,192	16,800	13,000	12,500	(500)	(4,300)
52-6790	Community Relations	2,013	3,000	750	2,000	1,250	(1,000)
52-6791	Senior Center Village Support for Senior Center	35,000	38,500	38,500	40,000	1,500	1,500

**GENERAL FUND (01)  
CORPORATE (01)**

	<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 PROJECTED</b>	<b>FY 2017 BUDGET</b>	<i>FY 2017 Budget vs FY 2016 Projected Budget</i>	
52-6796 Utility Tax Rebates	41,586	43,000	42,000	43,000	1,000	-
52-6840 Transit Services						
Park-N-Ride	90,077	-	-	-	-	-
Para Transit	45,000	45,000	45,000	46,350	1,350	1,350
Total Transit Services	135,077	45,000	45,000	46,350	1,350	1,350
<b>Total Professional Services</b>	<b>575,954</b>	<b>335,000</b>	<b>385,900</b>	<b>384,050</b>	<b>(3,350)</b>	<b>47,550</b>
<b><u>Contractual Services</u></b>						
53-6325 Unemployment Insurance	14,794	10,000	20,000	15,000	(5,000)	5,000
53-6500 General Insurance	27,281	36,875	36,875	33,012	(3,863)	(3,863)
53-6605 Property Tax Payments	5,319	5,600	2,800	3,000	200	(2,600)
53-7310 Maintenance, Building	52,219	100,000	191,000	132,000	(59,000)	32,000
All expenditures related to Village Hall grounds, building exterior/interior repairs and mechanical equipment, including cleaning contract						
53-7315 Maintenance, Equipment						
Maint. Contracts on Office Equipment	913	1,000	1,000	1,000	-	-
<b>Total Contractual Services</b>	<b>100,526</b>	<b>153,475</b>	<b>251,675</b>	<b>184,012</b>	<b>(67,663)</b>	<b>30,537</b>
<b><u>Communication</u></b>						
54-6505 Codification Expense						
Sterling Codifiers - Update of Code Books	1,626	5,000	5,000	5,000	-	-
On-line codification	500	500	500	500	-	-
Total Codification Expense	2,126	5,500	5,500	5,500	-	-

**GENERAL FUND (01)  
CORPORATE (01)**

	<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 PROJECTED</b>	<b>FY 2017 BUDGET</b>	<i>FY 2017 Budget vs FY 2016 Projected Budget</i>	
54-6550 Printing Expense						
Multi-Function Copier Lease	2,430	2,300	2,300	1,875	(425)	(425)
Miscellaneous	116	500	500	500	-	-
Total Printing Expense	2,546	2,800	2,800	2,375	(425)	(425)
54-6715 Advertising, Bids and Records Legally Required Village Postings	1,212	500	1,000	1,500	500	1,000
54-6720 HR Advertising Advertising for Open Village Positions	103	2,500	2,500	2,500	-	-
54-6765 Postage	2,564	2,500	2,500	2,500	-	-
54-6785 Telephone Expense Village Hall Telephone Service; Cell Phones	5,565	3,835	5,000	3,849	(1,151)	14
<b>Total Communication</b>	<b>14,116</b>	<b>17,635</b>	<b>19,300</b>	<b>18,224</b>	<b>(1,076)</b>	<b>589</b>
<b><u>Professional Development</u></b>						
55-6566 Travel and Training						
Administration	5,039	4,000	4,200	8,200	4,000	4,200
Village Clerk's Office	1,460	1,500	1,815	2,415	600	915
Mileage Reimbursements	1,000	500	500	-	(500)	(500)
Village Board	4,700	5,000	5,000	5,000	-	-
Human Resources	2,243	1,400	1,885	2,985	1,100	1,585
Total Travel and Training	14,442	12,400	13,400	18,600	5,200	6,200
55-6567 Meeting Expense	1,207	200	200	200	-	-

**GENERAL FUND (01)**  
**CORPORATE (01)**

	<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 PROJECTED</b>	<b>FY 2017 BUDGET</b>	<i>FY 2017 Budget vs FY 2016 Projected Budget</i>	
55-6730 Dues						
Illinois Lincoln Highway Coalition	404	405	405	405	-	-
Metropolitan Mayors Caucus	1,062	1,363	1,366	1,370	4	7
International City Managers Association(ICMA)	705	1,900	720	2,000	1,280	100
Illinois City Managers Association (ILCMA)	534	550	450	550	100	-
HR Public Salary	390	400	400	400	-	-
Illinois Public Employee Labor Relations Association	205	205	205	205	-	-
Society of Human Resource Managers	190	180	190	190	-	10
Metro West Council of Governments	10,624	10,625	10,625	10,625	-	-
CMAP				2,065	2,065	2,065
Illinois Municipal League	1,839	1,850	1,894	1,950	56	100
International Institute of Municipal Clerks	185	200	195	200	5	-
International Council of Shopping Centers	50	-	-	-	-	-
Municipal Clerks of Illinois	75	100	75	80	5	(20)
Local Memberships - Optimist Club	70	100		100	100	-
Local Government News	720	600	780	840	60	240
Oswego Chamber of Commerce	275	250	275	275	-	25
Legacy	-	-	40	40	-	40
Capital Fax	-	-	500	500	-	500
NIMCA	-	-	110	110	-	110
Miscellaneous	450	200	-	200	200	-
Total Dues	17,778	18,928	18,230	22,105	3,875	3,177
<b>Total Professional Development</b>	<b>33,427</b>	<b>31,528</b>	<b>31,830</b>	<b>40,905</b>	<b>9,075</b>	<b>9,377</b>
<b><u>Operating Supplies</u></b>						
56-6720 Books and Publications						
Administration	240	250	250	250	-	-
Total Books and Publications	240	250	250	250	-	-
56-6740 Office Supplies	2,057	1,800	2,400	2,000	(400)	200

**GENERAL FUND (01)  
CORPORATE (01)**

	<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 PROJECTED</b>	<b>FY 2017 BUDGET</b>	<i>FY 2017 Budget vs FY 2016 Projected Budget</i>	
56-6806 Miscellaneous	2,294	2,000	500	2,000	1,500	-
<b>Total Operating Supplies</b>	<b>4,591</b>	<b>4,050</b>	<b>3,150</b>	<b>4,250</b>	1,100	200
<b><u>Capital Outlay</u></b>						
57-7900 Other Capital Outlay	-	-	40,000	-	(40,000)	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>40,000</b>	<b>-</b>	(40,000)	-
5025 <b>Contingency</b> Village Board approval required for use of funds	-	551,672	68,000	-	(68,000)	(551,672)
<b>TOTAL CORPORATE</b>	<b>1,417,016</b>	<b>1,791,722</b>	<b>1,541,424</b>	<b>1,368,052</b>	<b>(174,772)</b>	<b>(425,170)</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 purpose and function of the Building and Zoning Department is to ensure public safety, health and welfare during building construction and renovation; to secure the safety of life and property from hazards incidental to the design, erection, repair and occupancy of buildings through proper inspection practices; and to preserve the appearance and property value of existing housing through efficient code enforcement; while providing the highest level of customer service attainable.

- We believe the residents of Oswego and builders alike are entitled to professional, efficient and accurate guidance from trained professionals in the areas of construction and maintenance of any and all property within the Village.
- We are committed to provide the highest level of professional, ethical and customer-oriented services to our residents and fellow professionals in a courteous and timely manner.
- We willingly participate in a program of continuing education and testing in order to keep our staff informed of the latest techniques and requirements within the building trades industry, national building and fire codes as well as customer service and computer literacy.

The Building and Zoning Department serves a vital role in the community and wants to provide that service in the most expeditious and courteous manner possible.

<u>Building &amp; Zoning</u>	<b>Actual FY 2013</b>	<b>Actual FY 2014</b>	<b>Actual FY 2015</b>	<b>Budget FY 2016</b>	<b>Projected FY 2016</b>	<b>Budget FY 2017</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
Summer Intern- Code Enforcement	-	0.3	0.3	0.3	0.3	0.3
Permit Technician	1.0	1.0	1.0	1.0	1.0	1.0
Administrative Assistant	-	1.0	1.0	1.0	1.0	1.0
	6.0	7.3	7.3	7.3	7.3	7.3

The Department presides over three divisions: Inspection Services, Administrative Services, and Code Compliance. Staffing has remained constant over the past few years.

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 2017 Budget**

Total department budget has remained flat due to a shift of vehicle purchases out of the operational budget and into the Vehicle Fund. Building and Zoning will be purchasing one vehicle this fiscal year compared with two vehicles purchased in Fiscal Year 2016. Professional services expenditures have increased to allow for greater demand for external plan review.

- Personnel Services are up 7% (28,000) due to the hiring of a new building manager and the implementation of the salary study.
- Professional Services are up 356% (\$16,000) for the expected use of an outside firm for engineering and plan review.
- Capital outlay has decreased \$100% (\$42,000) as these expenditures for replacing department vehicles will be completed through the Vehicle Fund.

### **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. Scanning and electronic document management for permits will be necessary. 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. Increased home starts may stretch the department to the limits in the spring and summer months. Additional clerical staff will be required when home starts exceed 150/year and normal permit volume stays at current levels.

**Fiscal Year 2016 Accomplishments**

- Increased cross departmental and inter-jurisdictional communication and cooperation.
- Established relationships and cooperation with external organizations including but not limited to: other municipalities, chamber of commerce, contractors, business owners, and residents.
- Compliance rates for code enforcement activity were improved.
- Change of Occupancy permit process has been adapted to integrate more effectively with the Fire District. S.P.O. 2.1.5
- Staff training and continuing education increased for all inspectors.
- Maintained International Code Council 100% ICC certified department status.
- Implemented weekly department wide and individual employee meetings. Making everyone in department more accountable.
- Monthly safety updates (tool box talks) are being provided in the Department meetings.
- Secured grant money to purchase safety equipment for department vehicles, and emergency kits.
- Modified Code Enforcement to gain better compliance. We have initiated proactive strategy and informational program utilizing the summer internship program to curb non-compliance regarding grass and weed violations and gain increased compliance. Ticket writing is down and village forced compliance through contracted mowing services is down as well. Filing of liens for tall grass was almost unnecessary this year.

**Building Permits**

	Calendar Year					
	2010	2011	2012	2013	2014	2015
Single family	83	88	112	131	103	53
Two family units	0	0	0	0	0	0
Multi-family units	16	24	0	83	10	0
Senior Housing Units	0	98	3	18	77	19
<b>Total</b>	<b>99</b>	<b>210</b>	<b>115</b>	<b>232</b>	<b>190</b>	<b>72</b>

**Percentage Split**

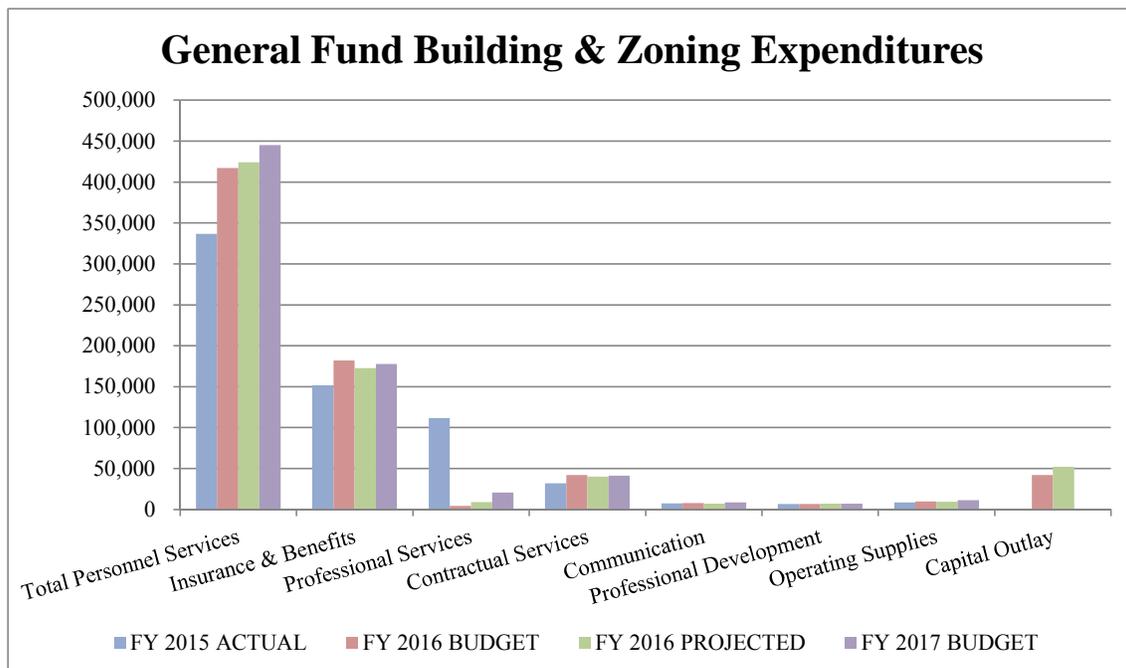
Single Family	83.8%	41.9%	97.4%	56.5%	54.2%	73.6%
Multi	16.2%	58.1%	2.6%	43.5%	45.8%	26.4%

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

- Ongoing 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.
- Participate in International Code Council (ICC) Safety Awareness Week.
- Cross train department employees to reduce exposure of limited staff numbers.
- Enhance Building & Zoning information on the Village website.
- Prepare to update and amend village codes to a newer version of the ICC code
- Eliminate outdated codes/ ordinances when possible.

**GENERAL FUND (01)  
BUILDING AND ZONING (03)**

EXPENDITURES	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 PROJECTED	FY 2017 BUDGET	FY 2017 Budget vs FY 2016	
					Projected	Budget
<b>Personnel Services</b>						
Salaries Full-Time	333,999	413,036	420,000	440,910	5%	7%
Salaries Part-Time	2,880	4,031	4,000	4,193	5%	4%
<b>Total Personnel Services</b>	<b>336,879</b>	<b>417,067</b>	<b>424,000</b>	<b>445,103</b>	5%	7%
<b>Insurance &amp; Benefits</b>	151,758	181,869	172,637	177,786	3%	-2%
<b>Professional Services</b>	111,684	4,500	9,000	20,500	100%	356%
<b>Contractual Services</b>	32,049	42,075	40,205	41,101	2%	-2%
<b>Communication</b>	7,251	7,743	7,184	8,539	19%	10%
<b>Professional Development</b>	6,568	6,500	7,150	7,225	1%	11%
<b>Operating Supplies</b>	8,507	9,600	9,500	11,250	18%	17%
<b>Capital Outlay</b>	-	42,000	52,000	-	-100%	-100%
<b>TOTAL EXPENDITURES</b>	<b>654,696</b>	<b>711,354</b>	<b>721,676</b>	<b>711,504</b>	-1%	0%



**GENERAL FUND (01)  
BUILDING AND ZONING (03)**

	<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 PROJECTED</b>	<b>FY 2017 BUDGET</b>	<i><b>FY 2017 Budget vs FY 2016 Projected Budget</b></i>	
<b><u>Personnel Services</u></b>						
50-6210 Salaries, Full-Time	333,999	413,036	420,000	440,910	20,910	27,874
50-6222 Salaries, Part-Time	2,880	4,031	4,000	4,193	193	162
<b>Total Personnel Services</b>	<b>336,879</b>	<b>417,067</b>	<b>424,000</b>	<b>445,103</b>	<b>21,103</b>	<b>28,036</b>
<b><u>Insurance and Benefits</u></b>						
51-6310 FICA, Village Share	25,306	31,106	32,036	33,728	1,692	2,622
51-6315 IMRF, Village Share	38,021	49,315	47,572	49,045	1,473	(270)
51-6330 Health Insurance	81,950	94,277	86,178	87,436	1,258	(6,841)
51-6333 Life Insurance	172	201	201	204	3	3
51-6335 Dental Insurance	6,259	6,970	6,650	7,373	723	403
51-6336 Optical Insurance	50	-	-	-	-	-
<b>Total Insurance and Benefits</b>	<b>151,758</b>	<b>181,869</b>	<b>172,637</b>	<b>177,786</b>	<b>5,149</b>	<b>(4,083)</b>
<b><u>Professional Services</u></b>						
52-6480 Engineering Expense	-	-	-	7,500	7,500	7,500
52-6530 Miscellaneous Professional Service Elevator Inspections and Building Plan Review	111,684	4,500	9,000	13,000	4,000	8,500
<b>Total Professional Services</b>	<b>111,684</b>	<b>4,500</b>	<b>9,000</b>	<b>20,500</b>	<b>11,500</b>	<b>16,000</b>
<b><u>Contractual Services</u></b>						
53-6500 General Insurance	28,527	36,875	36,875	35,701	(1,174)	(1,174)
53-6795 Landscaping Services	1,690	2,500	480	1,900	1,420	(600)

**GENERAL FUND (01)  
BUILDING AND ZONING (03)**

	<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 PROJECTED</b>	<b>FY 2017 BUDGET</b>	<i><b>FY 2017 Budget vs FY 2016 Projected Budget</b></i>	
53-7315 Maintenance, Equipment Office equipment upkeep and maintenance	318	700	350	500	150	(200)
53-7325 Maintenance, Vehicles Maintenance on Building and Zoning vehicle fleet	1,514	2,000	2,500	3,000	500	1,000
<b>Total Contractual Services</b>	<b>32,049</b>	<b>42,075</b>	<b>40,205</b>	<b>41,101</b>	<b>896</b>	<b>(974)</b>
<b><u>Communication</u></b>						
54-6550 Printing Expense						
Multi-Function Copier Lease	1,260	1,500	1,441	1,680	239	180
Miscellaneous	1,113	1,000	1,000	1,000	-	-
Total Printing Expense	2,373	2,500	2,441	2,680	239	180
54-6715 Advertising, Bids and Records	1,029	500	500	750	250	250
54-6765 Postage	827	2,000	1,500	1,600	100	(400)
54-6785 Telephone Expense Cell Phone and landline telephone costs	3,022	2,743	2,743	3,509	766	766
<b>Total Communication</b>	<b>7,251</b>	<b>7,743</b>	<b>7,184</b>	<b>8,539</b>	<b>1,355</b>	<b>796</b>
<b><u>Professional Development</u></b>						
55-6566 Travel and Training ICC and NFPA sponsored certifications/seminars for inspectors, organizational and customer service seminars for office staff	5,890	6,000	6,500	6,500	-	500

**GENERAL FUND (01)  
BUILDING AND ZONING (03)**

	<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 PROJECTED</b>	<b>FY 2017 BUDGET</b>	<b>FY 2017 Budget vs FY 2016 Projected Budget</b>		
55-6730 Dues	678	500	650	725	75	225	
National Fire Protection Association(NFPA)							
International Code Council(ICC)							
South Suburban Building Officials Association (SSBOA)							
Suburban Building Officials (SBOC)							
Illinois Plumbing Inspectors Association (IPIA)							
<b>Total Professional Development</b>	<b>6,568</b>	<b>6,500</b>	<b>7,150</b>	<b>7,225</b>	<b>75</b>	<b>725</b>	
<b><u>Operating Supplies</u></b>							
56-6720 Books and Publications	1,743	1,100	2,200	1,500	(700)	400	
2015 International Building Code							
2002 National Fire Code, ASTM Standards							
56-6735 Gasoline	4,386	5,000	4,000	5,500	1,500	500	
Fuel for five (5) Village owned vehicles							
56-6740 Office Supplies	1,802	2,500	2,300	2,500	200	-	
56-6806 Miscellaneous	43	-	-	-	-	-	
56-6825 Uniform Allowance	533	1,000	1,000	1,000	-	-	
56-7445 Tool Expense	-	-	-	750	750	750	
<b>Total Operating Supplies</b>	<b>8,507</b>	<b>9,600</b>	<b>9,500</b>	<b>11,250</b>	<b>1,750</b>	<b>1,650</b>	
<b><u>Capital Outlay</u></b>							
57-7899 Vehicle Purchase	-	42,000	52,000	-	(52,000)	(42,000)	
<b>Total Capital Outlay</b>	<b>-</b>	<b>42,000</b>	<b>52,000</b>	<b>-</b>	<b>(52,000)</b>	<b>(42,000)</b>	
<b>TOTAL BUILDING AND ZONING</b>	<b>654,696</b>	<b>711,354</b>	<b>721,676</b>	<b>711,504</b>	<b>(10,172)</b>	<b>150</b>	

## Community Development

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

There is one staffing change within the department. The staffing for the GIS/IT Coordinator has been transferred to a separate department in the General Fund reducing the number of full time employees in the department to 4.

<b><u>Community Development</u></b>	<b>Actual FY 2013</b>	<b>Actual FY 2014</b>	<b>Actual FY 2015</b>	<b>Budget FY 2016</b>	<b>Projected FY 2016</b>	<b>Budget FY 2017</b>
Community Development Director	1.0	1.0	1.0	1.0	1.0	1.0
Development Project Manager	0.0	0.0	0.0	0.0	0.0	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	0.0	1.0	1.0	1.0	1.0	1.0
GIS/IT Coordinator	1.0	1.0	1.0	1.0	1.0	0.0
<b>Total</b>	<b>4.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>

### **Fiscal Year 2016 Budget**

The department budget has decreased 1% compared to FY 2016 budget.

- Personnel Services are down 5% (\$17,000) due to the transfer of the GIS/IT Coordinator into its own department and the addition of the Development Project Manager, to be hired midway through the fiscal year.
- Insurance/benefits are down 6% (\$8,000) due to the staff changes.
- Professional services are up 193% (\$27,000) due to contingencies for TIF analysis for potential downtown developments.
- Contractual services are down 20% (\$5,500) due to a decrease in general insurance.
- Communication costs are down 21% (\$1,400) due to reductions in staffing.

- Operating supplies has decreased 9% (\$1,000) due to lower expected costs.

### **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. 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 with major projects.

### **Fiscal Year 2016 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 updated the Zoning Map and Street Maps.
- Inspected public improvements to insure they meet the requirements of approved engineering plans.
- Completed the update of the 2006 Comprehensive Plan
- Promoted and held recycling activities within the Village allowing residents to have a disposal place for recyclables.
- Updated the Village's impact fee structure

### **Strategic Planning Goals and Objectives**

- Focus on strategies that increase assessed value. SPO 1.1.4
- Create a business friendly climate by streamlining review processes and ordinance requirements. SPO 2.1.5
- Reach out and assist developers to encourage completion of existing projects and take advantage of available opportunities. SPO 2.3.1
- Utilize a Downtown Plan to promote and maintain historical integrity and small town character while preserving development potential. SPO 2.2.3
- Investigate and discern available techniques for development potential. SPO 2.2.4
- 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

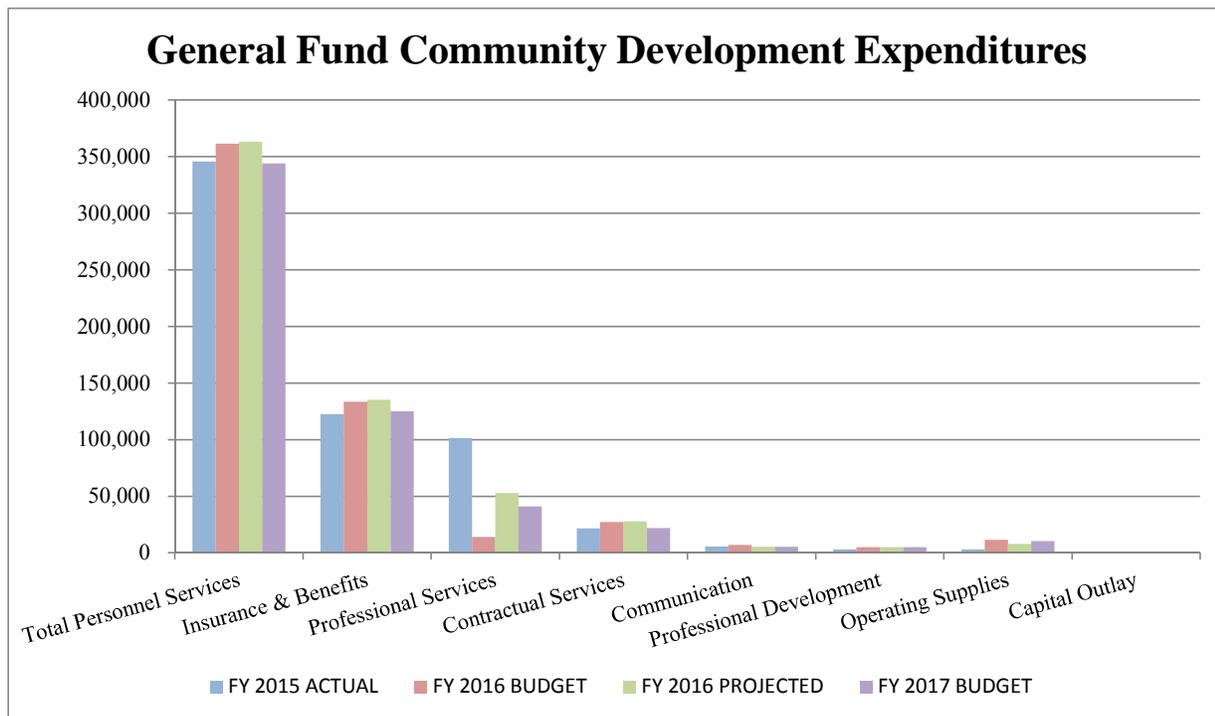
Performance Measures	Calendar Year					
	2010	2011	2012	2013	2014	2015
<b>Requests Submitted</b>						
Annexation	0	0	2	1	1	0
Annexation Agreement	0	0	2	1	1	0
Rezoning: Residential	0	0	0	2	2	0
Rezoning: Commercial	3	1	2	0	1	0
Rezoning: Manufacturing	0	0	0	0	0	0
Concept Plan: Residential	0	0	0	0	2	0
Concept Plan: Commercial	0	0	0	0	0	0
Concept Plan: Manufacturing	0	0	0	0	0	0
PUD Agreement: Residential	1	0	0	1	1	0
PUD Agreement: Commercial	1	0	1	0	0	0
PUD Agreement: Manufacturing	0	0	0	0	0	0
Preliminary PUD: Residential	1	0	0	1	0	0
Preliminary PUD: Commercial	1	1	1	1	0	0
Preliminary PUD: Manufacturing	0	0	0	2	0	0
Preliminary Plat: Residential	1	0	0	0	0	0
Preliminary Plat: Commercial	1	0	1	0	0	0
Preliminary Plat: Manufacturing	0	0	0	0	0	0
Final PUD: Residential	2	0	0	0	1	0
Final PUD: Commercial	0	3	3	1	3	0
Final PUD: Manufacturing	0	0	0	2	0	1
Amendment to Final PUD	17	11	6	14	2	9
Final Plat: Residential	3	0	0	1	1	0
Final Plat: Commercial	0	2	3	2	2	1
Final Plat: Manufacturing	0	0	0	0	0	0
Special Use Permit: Residential	0	0	0	1	0	0
Special Use Permit: Commercial	5	1	1	2	3	1
Special Use Permit: Manufacturing	4	2	7	6	6	2
Site Plan: Staff Review Only	0	0	0	0	0	0
Site Plan:	0	1	0	0	1	4
Variances: Residential	4	2	4	2	4	3
Variances: Non-Residential	1	0	4	2	3	1
Zoning Ordinance Text Amendments	4	4	3	1	3	5
County Jurisdictional Review	3	0	0	0	0	0
<b>Total Year-End Requested Actions</b>	<b>52</b>	<b>28</b>	<b>40</b>	<b>43</b>	<b>57</b>	<b>27</b>
<b>Projects Processed</b>						
Plan Commission	19	16	19	20	21	21
Zoning Board of Appeals	7	3	6	5	6	5
<b>Total Year-End Projects Processed</b>	<b>26</b>	<b>19</b>	<b>25</b>	<b>25</b>	<b>27</b>	<b>26</b>

<b>Performance Measures</b>	<b>Calendar Year</b>					
<b>LENGTH OF REVIEW PROCESS</b>						
	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
Average number of days between application submittal and Plan Commission Meeting	59 days	22 days	23 days	31 days	51 days	24 days
Days between application and Village Board decision	72 days	67 days	48 days	46 days	85 days	65 days

**GENERAL FUND (01)**

**COMMUNITY DEVELOPMENT (04)**

<b>EXPENDITURES</b>	<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 PROJECTED</b>	<b>FY 2017 BUDGET</b>	<b>FY 2017 Budget vs FY 2016</b>	
					<i>Projected</i>	<i>Budget</i>
<b>Personnel Services</b>						
Salaries Full-Time	345,639	361,388	360,360	344,149	-4%	-5%
<b>Total Personnel Services</b>	<b>345,639</b>	<b>361,388</b>	<b>363,160</b>	<b>344,149</b>	-5%	-5%
<b>Insurance &amp; Benefits</b>	122,485	133,410	135,317	125,187	-7%	-6%
<b>Professional Services</b>	101,430	14,000	52,700	41,000	-22%	193%
<b>Contractual Services</b>	21,538	27,289	27,799	21,812	-22%	-20%
<b>Communication</b>	5,641	6,890	5,250	5,472	4%	-21%
<b>Professional Development</b>	3,146	5,050	5,050	5,050	0%	0%
<b>Operating Supplies</b>	2,980	11,500	8,000	10,500	31%	-9%
<b>Capital Outlay</b>	0	0	0	0	100%	100%
<b>TOTAL EXPENDITURES</b>	<b>602,859</b>	<b>559,527</b>	<b>597,276</b>	<b>553,170</b>	-7%	-1%



**GENERAL FUND (01)  
COMMUNITY DEVELOPMENT (04)**

		<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 PROJECTED</b>	<b>FY 2017 BUDGET</b>	<i>FY 2017 Budget vs FY 2016 Projected Budget</i>	
<b><u>Personnel Services</u></b>							
50-6210	Salaries, Full-Time	345,639	361,388	360,360	344,149	(16,211)	(17,239)
50-6230	Overtime	-	-	2,800	-	(2,800)	-
<b>Total Personnel Services</b>		<b>345,639</b>	<b>361,388</b>	<b>363,160</b>	<b>344,149</b>	<b>(19,011)</b>	<b>(17,239)</b>
<b><u>Insurance and Benefits</u></b>							
51-6310	FICA, Village Share	25,777	27,117	27,000	25,476	(1,524)	(1,641)
51-6315	IMRF, Village Share	39,280	43,148	41,200	38,282	(2,918)	(4,866)
51-6330	Health Insurance	54,124	59,205	63,304	57,851	(5,453)	(1,354)
51-6333	Life Insurance	139	144	138	131	(7)	(13)
51-6335	Dental Insurance	3,165	3,796	3,675	3,447	(228)	(349)
<b>Total Insurance and Benefits</b>		<b>122,485</b>	<b>133,410</b>	<b>135,317</b>	<b>125,187</b>	<b>(10,130)</b>	<b>(8,223)</b>
<b><u>Professional Services</u></b>							
52-6480	Engineering Services	11,212	4,000	-	4,000	4,000	-
52-6530	Miscellaneous Professional Service	83,654	-	50,000	30,000	(20,000)	30,000
52-6760	Plan Commission Meeting stipends	2,750	3,400	800	-	(800)	(3,400)

**GENERAL FUND (01)**  
**COMMUNITY DEVELOPMENT (04)**

		<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 PROJECTED</b>	<b>FY 2017 BUDGET</b>	<i>FY 2017 Budget vs FY 2016 Projected Budget</i>	
52-6792	Environmentally Conscious Oswegoans(ECO) Promotes ecologically friendly practices Conservation Foundation	2,159	3,000	800	2,000 3,000	1,200 3,000	(1,000) 3,000
	Total ECO expense	2,159	3,000	800	5,000	4,200	2,000
52-6830	Zoning Board of Appeals Meeting stipends	1,125	1,600	300	-	(300)	(1,600)
52-6835	Historic Preservation Committee Preservation of historic features of the Village	530	2,000	800	2,000	1,200	-
	<b>Total Professional Services</b>	<b>101,430</b>	<b>14,000</b>	<b>52,700</b>	<b>41,000</b>	<b>(11,700)</b>	<b>27,000</b>
<b><u>Contractual Services</u></b>							
53-6500	General Insurance	20,375	26,339	26,339	19,562	(6,777)	(6,777)
53-6585	Uniform Service			250	500	250	500
53-7315	Maintenance, Equipment Service work for the plotter	1,124	600	600	600	-	-
53-7325	Maintenance, Vehicle	39	-	260	800	540	800
53-7830	Mapping Expense Sidwell Aerial Maps	-	350	350	350	-	-
	<b>Total Contractual Services</b>	<b>21,538</b>	<b>27,289</b>	<b>27,799</b>	<b>21,812</b>	<b>(5,987)</b>	<b>(5,477)</b>

**GENERAL FUND (01)**  
**COMMUNITY DEVELOPMENT (04)**

		<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 PROJECTED</b>	<b>FY 2017 BUDGET</b>	<i>FY 2017 Budget vs FY 2016 Projected Budget</i>	
<b><u>Communication</u></b>							
54-6550	Printing Expense						
	Multi-Function Copier Lease	1,692	1,700	660	950	290	(750)
	Comprehensive Plan	-	1,000	740	400	(340)	(600)
	Miscellaneous	78	150		150	150	-
	Total Printing Expense	1,770	2,850	1,400	1,500	100	(1,350)
54-6715	Advertising, Bids and Records	276	250	250	700	450	450
	Posting of legal notices, requests for proposals, etc.						
54-6765	Postage	286	1,000	500	500	-	(500)
54-6785	Telephone Expense	3,309	2,790	3,100	2,772	(328)	(18)
	Telephone service and cell phone service						
	<b>Total Communication</b>	<b>5,641</b>	<b>6,890</b>	<b>5,250</b>	<b>5,472</b>	<b>222</b>	<b>(1,418)</b>
<b><u>Professional Development</u></b>							
55-6566	Travel and Training	2,483	3,750	3,750	3,750	-	-
	ICSC Conference						
	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	663	1,300	1,300	1,300	-	-
	American Planning Association(APA)						
	American Institute of Certified Planners(AICP)						
	Ill. Geographic Information System Association (ILGIS)						
	<b>Total Professional Development</b>	<b>3,146</b>	<b>5,050</b>	<b>5,050</b>	<b>5,050</b>	<b>-</b>	<b>-</b>

**GENERAL FUND (01)**  
**COMMUNITY DEVELOPMENT (04)**

		<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 PROJECTED</b>	<b>FY 2017 BUDGET</b>	<i>FY 2017 Budget vs FY 2016 Projected Budget</i>	
<b><u>Operating Supplies</u></b>							
56-6735	Gasoline	1,863	4,000	2,000	4,000	2,000	-
56-6740	Office Supplies Various file folders, stationary, paper, pens	1,117	2,500	2,000	2,000	-	(500)
56-6745	Operating Supplies Supplies for inspections of public improvements	-	5,000	4,000	4,500	500	(500)
<b>Total Operating Supplies</b>		<b>2,980</b>	<b>11,500</b>	<b>8,000</b>	<b>10,500</b>	<b>2,500</b>	<b>(1,000)</b>
<b>TOTAL COMMUNITY DEVELOPMENT</b>		<b>602,859</b>	<b>559,527</b>	<b>597,276</b>	<b>553,170</b>	<b>(44,106)</b>	<b>(6,357)</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 (137 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 (2,149) and traffic signal maintenance and repairs; street sweeping; and snow and ice control operations. The department inspects annually and maintains bridges, manages landscapes, tree trimming and replacement, brush chipping, storm sewer maintenance, the annual leaf removal program, mowing of all Village owned properties, including rights-of-way, and mosquito spraying.

The Village has 4 certified arborists who manage all the tree removal and tree maintenance. The Public Works department staffing levels increased to 23.5 FTE’s with the addition of two new Technician I positions during FY 2015. In FY 2016, a Technician I left the department. The position was vacant from July 2015 through April 2016. The FTE’s are allocated to the Road and Bridge Fund and the Water and Sewer Fund based upon work assignments.

<b><u>Public Works Department</u></b>	<b>Actual FY 2013</b>	<b>Actual FY2014</b>	<b>Actual FY 2015</b>	<b>Budget FY 2016</b>	<b>Projected FY 2016</b>	<b>Budget FY 2017</b>
Public Works Director	1.0	1.0	1.0	1.0	1.0	1.0
Utility Services Director	-	-	-	1.0	1.0	1.0
Public Works Assistant Dir.	1.0	1.0	1.0	1.0	1.0	1.0
Administrative Assistant	1.5	1.5	1.5	1.5	1.0	1.5
Operations Superintendent	2.0	2.0	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	7.5	7.5	10.0	9.0	10.0
Technicians II	5.0	5.0	5.0	4.0	4.0	4.0
<b>Total</b>	<b>21.5</b>	<b>21.0</b>	<b>21.0</b>	<b>23.5</b>	<b>22.0</b>	<b>23.5</b>

### **Fiscal Year 2017 Budget**

The total department budget has decreased 18% due to all capital outlay expenditures being moved from the department budget to the Capital Improvement Fund or Vehicle Fund, whichever is applicable.

- Personnel services increased 5% (\$18,800) due to regular salary adjustments.
- Insurance/benefits increased 7% (\$9,800) due to premium increases.
- Contractual services increased 18% (\$168,000) due to new contracts to perform services.
  - The budget anticipates an increase of 163% (\$51,500) for general insurance.
  - We created a new line item “Disposal Service” to isolate the costs for disposing of landscape materials. The cost of \$10,000 was previously paid from Maintenance, Streets/Safety Signs
  - Snow removal expense is anticipated to increase 10% (\$18,300). The Village has expanded the contractual snow and ice control of cul-de-sacs to include parking lots and sidewalks, as well as, increased the salt purchase.

- The budget anticipates an increase of 11.6% (\$10,000) for tree removal expenses. The increase supports the goal to complete removal in FY 2017 of trees infected with Emerald Ash Borer.
- The Village will replace the fuel dispensing system at the Public Works Facility. This task requires an increase in Maintenance, Equipment of 11.3% (\$5,400). The equipment is old and is in need of replacement.
- New this year is a line item for Maintenance, Pavement Markings at \$25,000. Previous budgets contained money for road paint in various line items, but not funding for a dedicated program to maintain the markings.
- Communication increased 68% (\$6,100) due to changes in vendor prices.
- Professional development increased 19% (\$1,500) for training programs for staff.
- Operating supplies decreased 3% (\$7,000).

### **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 just begun to prioritize planning and must do more 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.

Increased routine maintenance as infrastructure expands and ages will be difficult with the current available man hours of existing staff. The fight against the Emerald Ash Borer continues in its fifth season of tree removal and replacement.

### **Fiscal Year 2016 Major Accomplishments**

- The Kane-Kendall Council of Mayors Transportation approved STP funding for Federal Fiscal Year 2016-2020. Oswego will receive \$2.5 million towards the widening of Wolfs Crossing Segment 1 between Harvey Road and Eola Road. The Village had requested \$10.6 M for Segment 1 and \$37 million for all segments. The total cost to widen the road from US 34 to Eola Road is \$50.6 million. KKKCOM programmed the funds to be available starting in FFY18. SPO 1.3.1, 6.1.2, and 6.1.3
- The Illinois Department of Transportation continues to improve the highway infrastructure leading to the Village, including IL 71. They anticipate completion in 2016. IDOT let a construction contract to widen US 34 at the Village's western border from Orchard Road west to IL 47 in Yorkville. IDOT anticipates starting construction in late 2016 with completion in 2018. SPO 1.3.1 and 6.1.2
- The Village completed the relocation of a water main along US 34 in anticipation of IDOT's widening project. SPO 1.3.1 and 6.1.2

- The Village repaired more than 1,900 square feet of the most damaged brick pavers in the downtown. A follow-up project is scheduled for the upcoming fiscal year to reset the remainder of the bricks to address trip hazards. SPO 1.3.1 and 1.3.2
- In response to the July 13 lightning storm that left the Village Hall without power for several hours, the Village elected to install an emergency backup generator at the Village Hall. The project cost \$131,000 and was not included in the budget. SPO 1.3.1, 1.3.2, and 6.3.1
- The Village received the prestigious Arbor Day Foundation’s “Tree City USA” award for the 21st year in recognition of its commitment to the environment by recognizing that trees are a valued part of our infrastructure. The Arbor Day Foundation confers this award upon communities that undertake activities that promote education; partnerships; planning and management; and tree planting and maintenance. SPO 1.3.1
- The Village completed the Bartlett Creek culvert repair project to replace culverts under Main Street and Tyler Street. SPO 1.3.1
- In addition to the MFT Road project, the Village spent \$1.07 million in resurfacing roads. SPO 1.3.1 and 6.1.1
- The Village adopted a traffic calming policy this year. The Village formed a task force to draft procedures for requesting traffic calming measures. The policy includes a palette of acceptable measures. SPO 1.3.1, 5.1.2, and 6.1
- The Village installed new entry tavern-style and monument signs at strategic major road entrances to the Village. SPO 1.3.1
- The Village embarked on a project to increase recycling in the downtown by installing seven combination recycling/trash bins. SPO 4.1.4
- The Illinois Environmental Protection Agency audited the Village’s National Pollution Discharge Elimination System Program and confirmed full compliance with the requirements of the program. The Village developed a robust Stormwater Management Program Plan to guide annual activities. SPO 4.1, 4.2, and 6.3.3
- The Illinois Public Works Mutual Aid Network (IPWMAN) activated the Oswego Public Works Department to respond to a tornado in Coal City. Six people from the department assisted with cutting trees and hauling debris. SPO 1.3.2 and 5.1.3

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

1. Conduct a Transportation System Study to update the Village’s Transportation Plan. Identify and evaluate project phasing of improvements. SPO 5.33, 6.1.1, 6.1.2, and 6.1.3
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 2015. Remaining areas will be completed in 2016.* SPO 1.3.1 and 1.3.2
8. Work with Community Relations Coordinator to update Village website for Public Works services. SPO 1.3.1
9. 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
10. Coordinate roadway connections from Kendall Point subdivision to US 30. SPO 6.1.1
11. Monitor IDOT's IL 71 and US 34 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 2013</b>	<b>Actual FY 2014</b>	<b>Actual FY 2015</b>	<b>Projected FY 2016</b>	<b>Budgeted FY 2017</b>
<b><u>Work Orders - Total</u></b>					
Work Orders Issued	-	-	2,187	3,056	3,100
Work Orders Completed	1,994	2,580	1,995	3,000	3,100
% Completed	-	-	91%	98%	100%
<b><u>Street Lights/Traffic Signals</u></b>					
Total Street Lights	2139	2139	2139	2200	2200
Street Light Lamps Repaired	396	337	404	420	450
Percentage Lights Repaired	19%	16%	19%	19%	20%
Light Heads Replaced	36 LED	4 LED	4	20	25
Photo Cells Replaced	38	50	83	80	90
Work Orders Issued	464	386	512	550	550
Work Orders Completed	464	386	472	535	550
% Completed	100%	100%	92%	97%	100%
<b><u>Traffic Signals</u></b>					
Total Traffic Signals	25	25	25	25	25
Work Orders Issued	7	6	8	10	15
Work Orders Completed	7	6	8	10	15
% Completed	100%	100%	100%	100%	100%

## **Performance Measures**

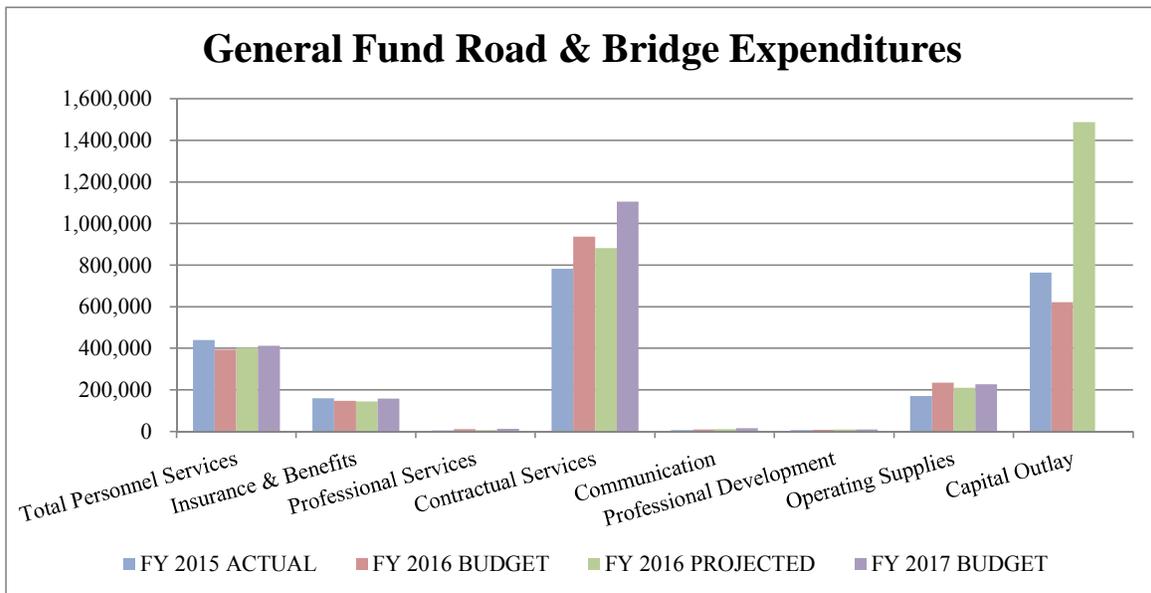
<b>Performance Indicator</b>	<b>Actual FY 2013</b>	<b>Actual FY 2014</b>	<b>Actual FY 2015</b>	<b>Projected FY 2016</b>	<b>Budgeted FY 2017</b>
Total Trees	-	-	15,661	15,531	16,380
Tree removals	<u>920</u>	<u>607</u>	<u>774</u>	<u>817</u>	<u>817</u>
EAB	834	512	693	717	717
Storm damage/other	86	95	81	100	100
% Trees Removed	-	-	5%	5%	5%
Remaining EAB Trees	-	-	717	717	0
Tree Planted	<u>854</u>	<u>441</u>	<u>653</u>	<u>653</u>	<u>783</u>
EAB	735	346	590	590	717
Other	119	95	63	63	66
Trees pruned	580	155	367	400	500
% Trees Pruned	-	-	2%	3%	3%
Stumps removed	283	534	682	-	717
Wood Chips (yds.)	3,000	4,280	4,464	4500	4500
Work Orders Issued	-	-	342	400	400
Work Orders Completed	-	-	336	350	350
% Completed	-	-	98%	88%	88%
<b><u>Snow &amp; Ice Control</u></b>					
Total snow (inches)	23	80	41.8	35	29
Times Plowed or Salted	23	47	37	20	30
Contractor Call-outs	24	9	9	12	6
Total salt used (tons)	1,625	2,150	1,260	1,000	2,000
Total Hours	1,196	2020	1,700	900	1,500
Mailboxes damaged	-	-	52	50	50
<b><u>Landscaping</u></b>					
Leaf Collection (loads)	216	327	266	270	270
Refuse Accounts	-	-	10,341	10,341	10,341
Yard Waste (cubic yards)	3,115	3,411			
<b>Yard Waste (tons)</b>	-	-	1,294	1,328	1,362
Yard Waste (pounds/household)	-	-	250	257	263
<b>Solid Waste (tons)</b>	8,789	9,444	9,699	9,951	10,209
Solid Waste (pounds/person)	579	587	-	-	-
Solid Waste (pounds/household)	-	-	1,876	925	1,975
<b>Recycling (tons)</b>	3,589	3,832	3,940	4,050	4,163
Recycling (pounds/person)	236	238	-	-	-
Recycling (pounds/household)	-	-	762	783	805

## **Performance Measures**

<b>Performance Indicator</b>	<b>Actual FY 2013</b>	<b>Actual FY 2014</b>	<b>Actual FY 2015</b>	<b>Projected FY 2016</b>	<b>Budgeted FY 2017</b>
<b><u>Streets</u></b>					
Lane miles	-	-	323	323	325
Pothole patch (tons)	-	-	30.5	25	25
Street sweeping - miles	-	-	308	308	308
Street signs repaired/replaced	-	-	88	184	200
Sidewalk repairs	-	-	37	90	120
Curb repairs	-	-	4	8	8
<b><u>Storm Drains</u></b>					
Number of Inlets	-	-	3,976	3,976	4,020
Inlets inspected	-	-	260	600	600
% inspected	-	-	7%	15%	15%
Inlets cleaned	-	-	52	120	120
% cleaned	-	-	1%	3%	3%
Total Outfalls	-	92	152	152	152
Outfalls inspected	-	-	105	47	152
% inspected	-	-	69%	31%	100%
<b><u>Special Events</u></b>					
Number of events assisted	-	-	76	135	135
Hours	-	-	478	599	599
Work Orders Issued	-	-	76	135	135
Work Orders Completed	-	-	67	125	125
% Completed	-	-	88%	93%	93%
<b><u>Mosquito Abatement</u></b>					
Catch basins treated	-	-	3,635	3,800	3,800
Adulticide applications	-	-	9	8	8
<b><u>Mowing</u></b>					
Fine cut mowing - cycles	-	-	21	24	24
Rough cut mowing- cycles	-	-	6	6	6
Landscape maintenance - cycles	-	-	21	24	24

**GENERAL FUND (01)**  
**ROAD AND BRIDGE (05)**

EXPENDITURES	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 PROJECTED	FY 2017 BUDGET	FY 2017 Budget vs FY 2016	
					Projected	Budget
<b>Personnel Services</b>						
Salaries Full-Time	383,532	360,756	351,000	378,553	8%	5%
Salaries Part-Time	3,806	7,692	4,500	7,704	71%	0%
Overtime	51,578	25,000	47,000	26,000	-45%	4%
<b>Total Personnel Services</b>	<b>438,916</b>	<b>393,448</b>	<b>402,500</b>	<b>412,257</b>	<b>2%</b>	<b>5%</b>
<b>Insurance &amp; Benefits</b>	158,973	147,783	144,598	157,560	9%	7%
<b>Professional Services</b>	4,607	11,000	7,000	12,000	71%	9%
<b>Contractual Services</b>	782,826	936,407	882,562	1,104,840	25%	18%
<b>Communication</b>	6,037	9,022	11,025	15,138	37%	68%
<b>Professional Development</b>	6,044	8,100	10,000	9,600	-4%	19%
<b>Operating Supplies</b>	169,972	234,000	210,500	227,000	8%	-3%
<b>Capital Outlay</b>	763,666	621,400	1,487,600	-	-100%	-100%
<b>TOTAL EXPENDITURES</b>	<b>2,331,042</b>	<b>2,361,160</b>	<b>3,155,785</b>	<b>1,938,395</b>	<b>-39%</b>	<b>-18%</b>



**GENERAL FUND (01)  
ROAD AND BRIDGE (05)**

		<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 PROJECTED</b>	<b>FY 2017 BUDGET</b>	<i>FY 2017 Budget vs FY 2016 Projected Budget</i>	
<b><u>Personnel Services</u></b>							
50-6210	Salaries, Full-Time	383,532	360,756	351,000	378,553	27,553	17,797
50-6222	Salaries, Part-Time	3,806	7,692	4,500	7,704	3,204	12
50-6230	Overtime	51,578	25,000	47,000	26,000	(21,000)	1,000
<b>Total Personnel Services</b>		<b>438,916</b>	<b>393,448</b>	<b>402,500</b>	<b>412,257</b>	<b>9,757</b>	<b>18,809</b>
<b><u>Insurance and Benefits</u></b>							
51-6310	FICA, Village Share	32,404	29,928	30,560	30,914	354	986
51-6315	IMRF, Village Share	48,787	46,058	45,000	45,001	1	(1,057)
51-6330	Health Insurance	72,970	67,025	65,000	76,486	11,486	9,461
51-6333	Life Insurance	159	155	137	157	20	2
51-6335	Dental Insurance	4,652	4,617	3,901	5,002	1,101	385
<b>Total Insurance and Benefits</b>		<b>158,973</b>	<b>147,783</b>	<b>144,598</b>	<b>157,560</b>	<b>12,962</b>	<b>9,777</b>
<b><u>Professional Services</u></b>							
52-6480	Engineering Service Consulting Engineer for Village construction projects	4,059	10,000	5,000	10,000	5,000	-
52-6530	Miscellaneous Professional Service Drug Screens & OSHA Testing	548	1,000	2,000	2,000	-	1,000
<b>Total Professional Services</b>		<b>4,607</b>	<b>11,000</b>	<b>7,000</b>	<b>12,000</b>	<b>5,000</b>	<b>1,000</b>

**GENERAL FUND (01)  
ROAD AND BRIDGE (05)**

		<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 PROJECTED</b>	<b>FY 2017 BUDGET</b>	<i><b>FY 2017 Budget vs FY 2016 Projected Budget</b></i>	
<b><u>Contractual Services</u></b>							
53-6500	General Insurance	24,589	31,607	31,607	83,140	51,533	51,533
53-6490	Disposal Service	-	-	10,000	10,000	-	10,000
53-6540	Mosquito Control Expense Continued spraying of the Village with additional spraying due to West Nile virus concerns	58,382	111,000	91,580	113,500	21,920	2,500
53-6555	Rental Expense Rental of equipment for roadway work and street lighting	10,032	10,000	5,000	5,000	-	(5,000)
53-6570	Snow Removal Expense						
	Salt purchase for snow removal	141,162	170,000	98,575	188,300	89,725	18,300
	Deicing Chemicals	9,081	28,500	7,000	28,500	21,500	-
	Contracted snow removal	61,478	41,300	72,000	72,000	-	30,700
	Miscellaneous	3,733	1,200	2,000	2,500	500	1,300
	Total Snow Removal Expense	215,454	241,000	179,575	291,300	111,725	50,300
53-6575	Tree Removal Expense EAB tree removal and stump grinding	79,184	80,000	86,000	90,000	4,000	10,000
53-6585	Uniform Service Uniform rental service for Public Works staff	6,764	4,800	11,000	8,500	(2,500)	3,700
53-6795	Landscaping Services	1,049	82,000	89,300	83,500	(5,800)	1,500
53-7310	Maintenance, Building Maintenance, upkeep, and security system fees for the Public Works facility	9,620	8,000	13,000	17,000	4,000	9,000

**GENERAL FUND (01)**  
**ROAD AND BRIDGE (05)**

		<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 PROJECTED</b>	<b>FY 2017 BUDGET</b>	<i><b>FY 2017 Budget vs FY 2016 Projected Budget</b></i>	
53-7315	Maintenance, Equipment Maintenance of various equipment such as plows, spreaders, mowers, and vehicles	52,108	48,000	48,000	53,400	5,400	5,400
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	18,796	51,000	41,000	51,000	10,000	-
53-7355	Maintenance, Bridges Upkeep and maintenance of Village bridges	2,897	5,000	3,000	5,000	2,000	-
53-7360	Maintenance, Street Lights Rewiring of street lights, bulbs, fuses, etc. and repairing fallen poles by Village or outside contractors.	95,369	100,000	85,000	100,000	15,000	-
53-7365	Maintenance, Safety Equipment Safety equipment purchase, i.e. hard hats, safety glasses	14,556	2,500	2,500	2,500	-	-
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	12,061	15,000	18,000	7,000	(11,000)	(8,000)
53-7375	Maintenance, Garage Upkeep of the Public Works Facility garage	776	1,000	1,000	1,000	-	-

**GENERAL FUND (01)**  
**ROAD AND BRIDGE (05)**

		<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 PROJECTED</b>	<b>FY 2017 BUDGET</b>	<i>FY 2017 Budget vs FY 2016 Projected Budget</i>	
53-7377	Maintenance, Pavement Markings				25,000	25,000	25,000
53-7426	Maintenance, Traffic Signals Maintenance of and rental agreements for traffic lights, bulbs, etc.	33,335	21,500	45,000	34,000	(11,000)	12,500
53-7844	Leaf Removal Expense Maintenance on Leaf Vacuum Machines Leaf removal dump charges	15,188	20,000	18,000	20,000	2,000	-
53-7870	Street Lighting Expense Electricity costs for all Village street lights	132,668	104,000	104,000	104,000	-	-
<b>Total Contractual Services</b>		<b>782,826</b>	<b>936,407</b>	<b>882,562</b>	<b>1,104,840</b>	<b>222,278</b>	<b>168,433</b>
<b><u>Communication</u></b>							
54-6550	Printing Expense						
	Multi-Function Copier Lease	-	-	1,100	1,680	580	1,680
	Notification printing of any Village project	623	1,000	1,000	1,000	-	-
	<b>Total Printing Expense</b>	<b>623</b>	<b>1,000</b>	<b>2,100</b>	<b>2,680</b>	<b>580</b>	<b>1,680</b>
54-6715	Advertising, Bids and Records Advertising and bid awards for roadway or infrastructure projects	957	1,000	1,000	1,000	-	-
54-6765	Postage	66	1,000	1,000	1,000	-	-
54-6785	Telephone Expense Cell Phone and telephone usage for the department	2,279	4,222	5,100	8,658	3,558	4,436

**GENERAL FUND (01)**  
**ROAD AND BRIDGE (05)**

		<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 PROJECTED</b>	<b>FY 2017 BUDGET</b>	<i><b>FY 2017 Budget vs FY 2016 Projected Budget</b></i>	
54-7850	Radios, Communication Equipment						
	Replacement of two-way radios/ cell phones	288	800	800	800	-	-
	Mobile radio replacement	1,824	1,000	1,025	1,000	(25)	-
	Total Radios, Communication Equipment	2,112	1,800	1,825	1,800	(25)	-
	<b>Total Communication</b>	<b>6,037</b>	<b>9,022</b>	<b>11,025</b>	<b>15,138</b>	<b>4,113</b>	<b>6,116</b>
<b><u>Professional Development</u></b>							
55-6566	Travel & Training	4,005	5,100	7,000	6,600	(400)	1,500
55-6567	Meeting Expense	285	200	200	200	-	-
55-6730	Dues	1,743	2,800	2,800	2,800	-	-
	American Public Works Association						
	American Society of Civil Engineers						
	Association of State Foodplain Managers						
	Illinois Arborist Association						
	Illinois Municipal Signage Assocation						
	Illinois Department of Agriculture (Pest Control)						
55-6806	Miscellaneous	11	-	-	-	-	-
	<b>Total Professional Development</b>	<b>6,044</b>	<b>8,100</b>	<b>10,000</b>	<b>9,600</b>	<b>(400)</b>	<b>1,500</b>
<b><u>Operating Supplies</u></b>							
56-6720	Books & Publication	38	200	300	200	(100)	-
56-6735	Gasoline	34,189	41,000	34,000	36,700	2,700	(4,300)
	Fuel purchase for Public Works vehicles						
56-6740	Office Supplies	1,462	700	2,000	2,000	-	1,300

**GENERAL FUND (01)  
ROAD AND BRIDGE (05)**

		<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 PROJECTED</b>	<b>FY 2017 BUDGET</b>	<i>FY 2017 Budget vs FY 2016 Projected Budget</i>	
56-6745	Operating Supplies	90	-	-	-	-	-
56-6806	Miscellaneous	4,472	1,000	2,600	1,000	(1,600)	-
56-7425	Maintenance, Supplies Various small parts required for vehicles or equipment; road paint	3,958	3,100	3,100	3,100	-	-
56-7445	Tool Expense Tools for Public Works vehicles; various department tools	2,940	3,500	3,500	3,500	-	-
56-7465	Tree Purchase EAB tree replacement 50/50 tree replacement program	102,219	140,000	110,000	140,000	30,000	-
56-7840	Sidewalks	16,397	28,000	42,000	31,000	(11,000)	3,000
56-7883	Landscape Materials	4,208	16,500	13,000	9,500	(3,500)	(7,000)
<b>Total Operating Supplies</b>		<b>169,972</b>	<b>234,000</b>	<b>210,500</b>	<b>227,000</b>	<b>16,500</b>	<b>(7,000)</b>
<b><u>Capital Outlay</u></b>							
57-7842	Equipment	48,082	-	-	-	-	-
57-7894	Public Improvements	62,502	275,000	155,000	-	(155,000)	(275,000)
57-7899	Vehicle Purchase Replace 3 Vehicles	165,077	182,300	205,000	-	(205,000)	(182,300)

**GENERAL FUND (01)  
ROAD AND BRIDGE (05)**

		<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 PROJECTED</b>	<b>FY 2017 BUDGET</b>	<i><b>FY 2017 Budget vs FY 2016 Projected Budget</b></i>	
57-9000	Other Capital Expense						
	Anti-Icing Equipment	145,064				-	-
	Non-MFT Resurfacing System	34,776		1,127,600		(1,127,600)	-
	Pavement Analysis	56,716				-	-
	Rt 34 from W Village Limits to Orchard Rd		113,600	-		-	(113,600)
	Stormwater System Improvements		50,500	-		-	(50,500)
	Waubonsie Creek Path Repairs	251,449				-	-
	Total Other Capital Expense	488,005	164,100	1,127,600	-	(1,127,600)	(164,100)
	<b>Total Capital Outlay</b>	<b>763,666.49</b>	<b>621,400</b>	<b>1,487,600</b>	<b>-</b>	<b>(1,487,600)</b>	<b>(621,400)</b>
<b>TOTAL ROAD AND BRIDGE</b>		<b>2,331,042</b>	<b>2,361,160</b>	<b>3,155,785</b>	<b>1,938,395</b>	<b>(1,217,390)</b>	<b>(422,765)</b>

## 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 levels have remained constant since 2013 when the part time visitors' bureau position combined with the grant writer position and became a full time position.

<u>Community Relations</u>	<b>Actual FY 2013</b>	<b>Actual FY 2014</b>	<b>Actual FY 2015</b>	<b>Budget FY 2016</b>	<b>Projected FY 2016</b>	<b>Budget FY 2017</b>
Community Relations Manager	1.0	1.0	1.0	1.0	1.0	1.0
Visitors' Bureau Asst. & Grant Writer	1.0	1.0	1.0	1.0	1.0	1.0
<b>Total</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>

### Fiscal Year 2017 Budget

Total department budget increased 28% because of increases for professional services and insurance/benefits.

- Personnel services increased 9% (\$10,000) for normal wage adjustments and the addition of overtime pay for the assistant for events.
- Insurance/benefits increased 17% (\$6,700) due to changes in insurance coverage.
- Professional services increased 106% (\$63,000) due to the added expenditure for the Village rebranding initiative.
- Contractual services decreased 2% (\$800) due to decreases in general insurance.
- Communication costs increased 2% (\$800) due to an increase in our copier lease.
- Professional development decreased 14% (\$400) due to a decrease in travel and training.

### 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. The number of Village events increased due to the addition of the Tourism Bureau and staff's time is split between the events as well as daily responsibilities. 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 FY 2016 Accomplishments**

- The Oswego Tourism Bureau ad in the Spring Summer Getaway Guide reached over two million readers and generated over 8,000 leads in 16 weeks.
- The 7 week CBS Radio ad campaign had a net reach of 1,564,200 listeners.
- Three grants were awarded in 2015 for a total of **\$143,450.00**.
- Held major events in Oswego; Wine on the Fox, Art Fair, Oswego Beats & Eats, Oswego Literary Festival, Tree Lighting and Christmas Walk.

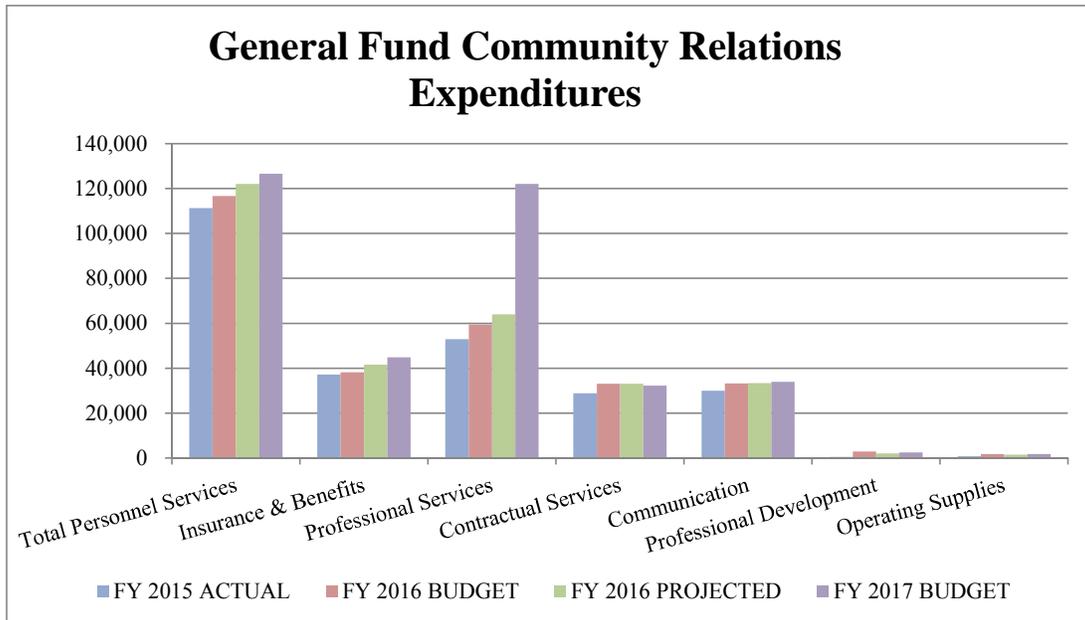
### **Strategic Planning Goals and Objectives**

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 (01)**

**COMMUNITY RELATIONS (06)**

<b>EXPENDITURES</b>	<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 PROJECTED</b>	<b>FY 2017 BUDGET</b>	<i>FY 2017 Budget vs FY 2016</i>	
					<i>Projected</i>	<i>Budget</i>
<b>Personnel Services</b>						
Salaries Full-Time	111,354	113,694	118,619	123,651	4%	9%
Overtime	-	3,000	3,400	3,000	-12%	0%
<b>Total Personnel Services</b>	<b>111,354</b>	<b>116,694</b>	<b>122,019</b>	<b>126,651</b>	4%	9%
<b>Insurance &amp; Benefits</b>	37,225	38,165	41,538	44,832	8%	17%
<b>Professional Services</b>	52,934	59,400	63,935	122,100	91%	106%
<b>Contractual Services</b>	28,814	33,036	33,036	32,281	-2%	-2%
<b>Communication</b>	29,992	33,200	33,350	33,948	2%	2%
<b>Professional Development</b>	414	2,900	2,000	2,500	25%	-14%
<b>Operating Supplies</b>	699	1,780	1,500	1,780	19%	0%
<b>TOTAL EXPENDITURES</b>	<b>261,432</b>	<b>285,175</b>	<b>297,378</b>	<b>364,092</b>	22%	28%



**GENERAL FUND (01)**  
**COMMUNITY RELATIONS (06)**

	<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 PROJECTED</b>	<b>FY 2017 BUDGET</b>	<i><b>FY 2017 Budget vs FY 2016 Projected Budget</b></i>	
<b><u>Personnel Services</u></b>						
50-6210 Salaries, Full-Time	111,354	113,694	118,619	123,651	5,032	9,957
50-6230 Overtime	-	3,000	3,400	3,000	(400)	-
<b>Total Personnel Services</b>	<b>111,354</b>	<b>116,694</b>	<b>122,019</b>	<b>126,651</b>	<b>4,632</b>	<b>9,957</b>
<b><u>Insurance and Benefits</u></b>						
51-6310 FICA, Village Share	8,444	8,870	9,400	9,611	211	741
51-6315 IMRF, Village Share	12,676	13,933	14,000	13,754	(246)	(179)
51-6330 Health Insurance	15,079	14,326	16,959	19,996	3,037	5,670
51-6333 Life Insurance	57	57	58	58	0	1
51-6335 Dental Insurance	969	979	1,121	1,413	292	434
<b>Total Insurance and Benefits</b>	<b>37,225</b>	<b>38,165</b>	<b>41,538</b>	<b>44,832</b>	<b>3,294</b>	<b>6,667</b>
<b><u>Professional Services</u></b>						
52-6530 Miscellaneous Professional Services					-	-
Marketing Planning				45,000	45,000	45,000
Web Marketing				15,000	15,000	15,000
Total Misc Professional Services	-	-	-	60,000	60,000	60,000
52-6537 Web Site	2,540	12,300	12,300	5,000	(7,300)	(7,300)

**GENERAL FUND (01)**  
**COMMUNITY RELATIONS (06)**

	<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 PROJECTED</b>	<b>FY 2017 BUDGET</b>	<b>FY 2017 Budget vs FY 2016 Projected Budget</b>	
52-6790 Community Relations Professional Services						
AMOY Kayak	-	1,200	-	1,200	1,200	-
Antique Market	255	400	255	400	145	-
Art Fair	-	1,000	1,000	1,000	-	-
Beats & Eats	575	-	10,000	10,000	-	10,000
Christmas Walk	23,135	18,500	18,500	18,500	-	-
Cultural Arts Commission	2,000	2,000	2,000	2,000	-	-
Fireworks	8,500	8,500	8,500	8,500	-	-
House Walk	-	1,000	-	-	-	(1,000)
Miscellaneous	713	-	1,000	1,000	-	1,000
Movies in the Park	1,500	1,500	1,500	1,500	-	-
Oswego Chamber of Commerce	360	500	500	500	-	-
Paddle on the Fox	7,370	-	-	-	-	-
Prairie Fest	380	500	380	500	120	-
Quilt Festival	2,593	4,000	-	4,000	4,000	-
Veteran's Memorial	1,649	-	-	-	-	-
Visitor's Bureau	1,364	8,000	8,000	8,000	-	-
<b>Total Community Relations</b>	<b>50,394</b>	<b>47,100</b>	<b>51,635</b>	<b>57,100</b>	<b>5,465</b>	<b>10,000</b>
<b>Total Professional Services</b>	<b>52,934</b>	<b>59,400</b>	<b>63,935</b>	<b>122,100</b>	<b>58,165</b>	<b>62,700</b>
<b><u>Contractual Services</u></b>						
53-6500 General Insurance	8,150	10,536	10,536	9,781	(755)	(755)
53-6807 Newsletter Delivery 4 Newsletters	20,384	22,000	22,000	22,000	-	-
53-7315 Maintenance, Equipment	280	500	500	500	-	-
<b>Total Contractual Services</b>	<b>28,814</b>	<b>33,036</b>	<b>33,036</b>	<b>32,281</b>	<b>(755)</b>	<b>(755)</b>

**GENERAL FUND (01)**  
**COMMUNITY RELATIONS (06)**

	<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 PROJECTED</b>	<b>FY 2017 BUDGET</b>	<i>FY 2017 Budget vs FY 2016 Projected Budget</i>	
<b><u>Communication</u></b>						
54-6550 Printing Expense						
Multi-Function Copier Lease	60	60	600	927	327	867
Visitors Guide, Community Maps, misc.	7,125	9,400	9,400	9,400	-	-
Total Printing Expense	7,185	9,460	10,000	10,327	327	867
54-6715 Advertising	21,638	20,000	22,000	22,000	-	2,000
54-6765 Postage	369	2,000	500	500	-	(1,500)
54-6785 Telephone Expense	800	1,740	850	1,121	271	(619)
<b>Total Communication</b>	<b>29,992</b>	<b>33,200</b>	<b>33,350</b>	<b>33,948</b>	<b>598</b>	<b>748</b>
<b><u>Professional Development</u></b>						
55-6566 Travel and Training	414	1,900	1,000	1,500	500	(400)
55-6730 Dues	-	1,000	1,000	1,000	-	-
Illinois Hotel/Lodging Association						
<b>Total Professional Development</b>	<b>414</b>	<b>2,900</b>	<b>2,000</b>	<b>2,500</b>	<b>500</b>	<b>(400)</b>
<b><u>Operating Supplies</u></b>						
56-6740 Office Supplies	240	1,000	1,000	1,000	-	-
56-6806 Miscellaneous	-	280	-	280	280	-
56-7885 Furniture	460	500	500	500	-	-
<b>Total Operating Supplies</b>	<b>699</b>	<b>1,780</b>	<b>1,500</b>	<b>1,780</b>	<b>280</b>	<b>-</b>
<b>TOTAL COMMUNITY RELATIONS</b>	<b>261,432</b>	<b>285,175</b>	<b>297,378</b>	<b>364,092</b>	<b>66,714</b>	<b>78,917</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 provides guidance to property owners, developers, citizens, and other units of government on economic development related issues.

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

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 2013</b>	<b>Actual FY 2014</b>	<b>Actual FY 2015</b>	<b>Budget FY 2016</b>	<b>Projected FY 2016</b>	<b>Budget FY 2017</b>
Economic Development Director	-	1.0	1.0	1.0	1.0	1.0
<b>Total</b>	<b>-</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>

### **Fiscal Year 2017 Budget**

Total department budget is up 10% with the largest increases in the following categories:

- Professional Services has increased 19% (\$10,000) due to an increase of \$5,000 in the Façade/Business Development Program and \$5,000 increase in the target marketing analysis line item.
- Professional Development has a 24% (\$2,000) increase to accommodate for a booth and an additional attendee at the ICSC convention.

### **Challenges/Issues**

Recruiting and retaining businesses is at the forefront of the Economic Development Directors priorities. Understanding the distribution of competitive retail, establishing trade areas, reconciling current demand and supply with the trade areas and estimating the future retail needs of the community have been outlined in the Village's 2015 Comprehensive Plan. Putting the plan into action and capturing the estimated \$340 million to \$436 million in retail demand as the Village expands will keep the newly formed Economic Development Commission and this department very busy.

### **Fiscal Year 2016 Accomplishments**

The Oswego community welcomed 49 new commercial businesses in 2015. A variety of new commercial businesses opened their doors in Oswego including Win Soon Chicago, DSW Shoe Warehouse, Lou Malnati's Pizzeria to name a few. There were 622 commercial businesses in Oswego at the end of 2015 compared to 624 at the end of 2014.

Staff continued to participate in targeted trade shows and conferences (ICSC, AIRE). The 2015 Chicagoland Retail Connection event provided staff with the ability to meet and interact with retailers, brokers and restaurant/entertainment operators seeking locations in the Chicagoland area. Restaurants (quick and full service) represented the most in retail categories. There were very few retail banks, department and grocery stores expanding. Retail spending has been increasing at restaurants and building materials stores. While the spending at U.S. grocers is flat, a multitude of grocers in the Chicagoland are still working to absorb the market share vacated by Dominick's.

One of the strategic goals of Oswego economic development is to establish ongoing relationship and communication system with local businesses. In 2015, the Oswego EDC was created to advise the President and Village Board on matters related to business and economic development.

- **Business Retention Visits:** Starting September 2015, members of the EDC started reaching out to local commercial businesses to identify and address individual needs of businesses. The goals of this program are twofold: quickly uncover the current status and need for business services, and gather data to identify outlook for the future.

The Business Retention Survey continues to grow and evolve. Over the years the surveys have been conducted by the Oswego economic development staff and Chamber of Commerce. Now with active support from the EDC members, this program is expanding.

### **Fiscal Year 2017 Strategic Goals and Objectives**

- The Village's Strategic Plan is due for an update in FY 2017. Coordinate this update with workshop discussions at the Oswego Economic Development Commission (EDC) meetings.

#### **GOAL 2.1 Create a (marketing) plan that articulates the Village's desire and provides clear guidance for economic developments efforts.**

- Work with Community Relations/Tourism Bureau and develop a community brand and integrate it into all the Village marketing efforts. Maintain consistent brand identity in all marketing efforts including emails and branded business cards.
- Update target retail marketing toolkit with prequalified prospects and custom designed flyers with facts relevant to retailers.
- Continue to maintain and enhance the ED website with fresh and relevant customer-centric content. Upgrade the ED website to be responsive to desktops, tablets, and mobile viewing (requested \$4,000 in the FY 2017 budget).
- Continue e-Mail campaign through the ED e-Newsletter.

- Continue to advertise in targeted real estate publications (Heartland RE Business, Northern IL RE Magazine).
- Continue making presentations to real estate groups in the Chicago region (NICAR, CRBA).
- Participate in targeted trade shows and conferences (ICSC, AIRE).
- Review and update the Oswego revolving loan fund program guidelines and application.
- Review and update the 2014 Oswego economic development incentive policy.

**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 to locate facilities in Oswego.

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

Assist Community Development staff with the following projects/initiatives included in the 2015 Comprehensive Plan:

- Create a new downtown TIF District for the downtown core area to pay for infrastructure improvements.
- Enhance Washington Street from Madison to Route 31.
- Promote new riverfront development to energize downtown.
- Continue to market high-priority sites including the former Alexander Lumber site and the old Village Hall site.

**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.

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

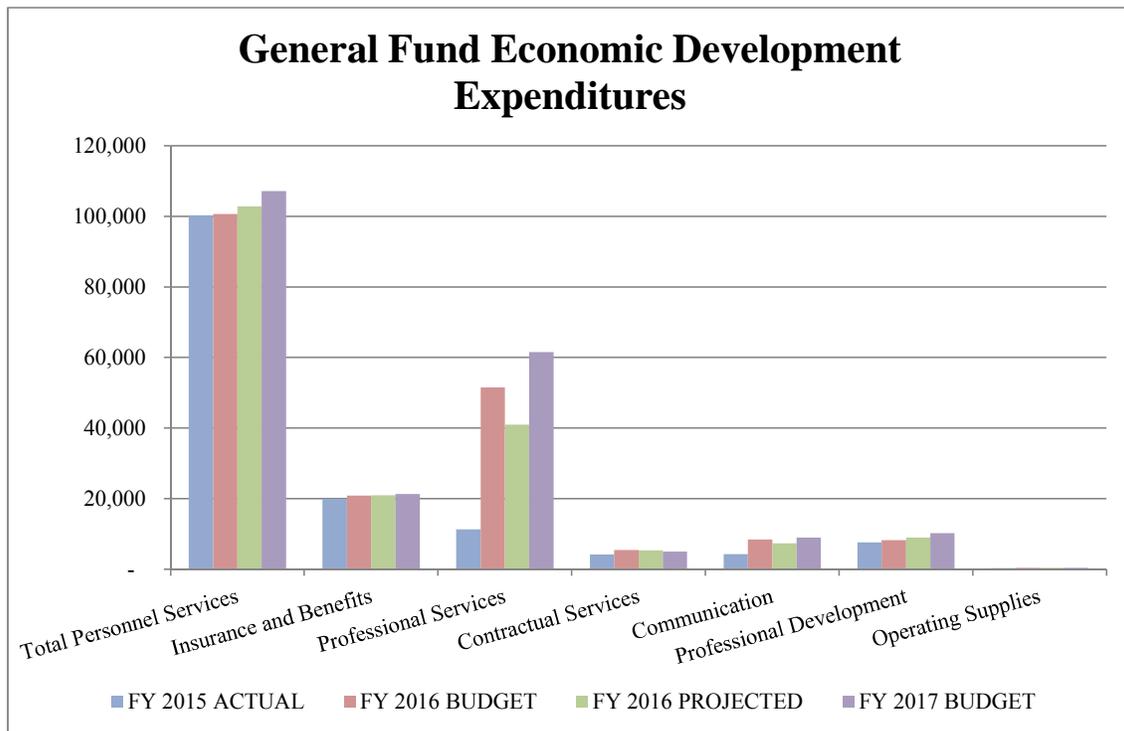
- Continue to support existing businesses through business outreach visits. Coordinate the business visits with members of the Oswego Economic Development Commission (EDC) and target 12 retail businesses each quarter. (There are about 470 retail and service type businesses which are the focus of this program.)
- Partner with Kendall County Economic Development Alliance (KEDA) and Illinois Manufacturing Excellence Center (IMEC) and initiate industrial business outreach visits.

**Performance Indicators:**

Meetings will be held with the Oswego EDC as well as regional business organizations to determine issues in the business community and to address them as necessary.

**GENERAL FUND (01)  
ECONOMIC DEVELOPMENT (07)**

<b>EXPENDITURES</b>	<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 PROJECTED</b>	<b>FY 2017 BUDGET</b>	<i>FY 2017 Budget vs FY 2016</i>	
					<i>Projected</i>	<i>Budget</i>
<b>Personnel Services</b>						
Salaries Full-Time	100,280	100,639	102,807	107,186	4%	7%
<b>Total Personnel Services</b>	<b>100,280</b>	<b>100,639</b>	<b>102,807</b>	<b>107,186</b>	4%	7%
<b>Insurance and Benefits</b>	19,973	20,840	20,901	21,320	2%	2%
<b>Professional Services</b>	11,312	51,500	41,000	61,500	50%	19%
<b>Contractual Services</b>	4,145	5,388	5,368	5,011	-7%	-7%
<b>Communication</b>	4,236	8,426	7,325	8,904	22%	6%
<b>Professional Development</b>	7,579	8,200	8,900	10,200	15%	24%
<b>Operating Supplies</b>	321	350	350	350	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>147,846</b>	<b>195,343</b>	<b>186,651</b>	<b>214,471</b>	15%	10%



**GENERAL FUND (01)**  
**ECONOMIC DEVELOPMENT (07)**

	<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 PROJECTED</b>	<b>FY 2017 BUDGET</b>	<i>FY 2017 Budget vs FY 2016 Projected Budget</i>	
<b><u>Personnel Services</u></b>						
50-6210 Salaries, Full-Time Administration	100,280	100,639	102,807	107,186	4,379	6,547
<b>Total Personnel Services</b>	<b>100,280</b>	<b>100,639</b>	<b>102,807</b>	<b>107,186</b>	<b>4,379</b>	<b>6,547</b>
<b><u>Insurance and Benefits</u></b>						
51-6310 FICA, Village Share	7,671	7,698	7,900	8,200	300	502
51-6315 IMRF, Village Share	11,220	12,015	11,900	11,923	23	(92)
51-6330 Health Insurance	29	24	50	31	(19)	7
51-6333 Life Insurance	29	28	30	29	(1)	1
51-6335 Dental Insurance	1,024	1,075	1,021	1,137	116	62
<b>Total Insurance and Benefits</b>	<b>19,973</b>	<b>20,840</b>	<b>20,901</b>	<b>21,320</b>	<b>419</b>	<b>480</b>
<b><u>Professional Services</u></b>						
52-6525 Facade/Business Development Program	4,237	35,000	35,000	40,000	5,000	5,000
52-6530 Miscellaneous Professional Services Consulting, Appraisals, Website Target Marketing Analysis Update	7,075 - -	6,000 10,500	6,000 -	6,000 15,500	- 15,500	- 5,000
<b>Total Misc. Professional Services</b>	<b>7,075</b>	<b>16,500</b>	<b>6,000</b>	<b>21,500</b>	<b>15,500</b>	<b>5,000</b>
<b>Total Professional Services</b>	<b>11,312</b>	<b>51,500</b>	<b>41,000</b>	<b>61,500</b>	<b>20,500</b>	<b>10,000</b>
<b><u>Contractual Services</u></b>						
53-6500 General Insurance	4,075	5,268	5,268	4,891	(377)	(377)

**GENERAL FUND (01)**

**ECONOMIC DEVELOPMENT (07)**

	<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 PROJECTED</b>	<b>FY 2017 BUDGET</b>	<i>FY 2017 Budget vs FY 2016 Projected Budget</i>	
53-6715 Maintenance, Equipment	70	120	100	120	20	-
<b>Total Contractual Services</b>	<b>4,145</b>	<b>5,388</b>	<b>5,368</b>	<b>5,011</b>	<b>(357)</b>	<b>(377)</b>
<b><u>Communication</u></b>						
54-6550 Printing Expense						
Multi-Function Copier Lease	240	250	650	950	300	700
Miscellaneous	30	750	750	750	-	-
<b>Total Printing Expense</b>	<b>270</b>	<b>1,000</b>	<b>1,400</b>	<b>1,700</b>	<b>300</b>	<b>700</b>
54-6715 Advertising	2,730	5,000	4,000	6,000	2,000	1,000
54-6765 Postage	1	1,000	500	600	100	(400)
54-6785 Telephone Expense	1,235	1,426	1,425	604	(821)	(822)
<b>Total Communication</b>	<b>4,236</b>	<b>8,426</b>	<b>7,325</b>	<b>8,904</b>	<b>1,579</b>	<b>478</b>
<b><u>Professional Development</u></b>						
55-6566 Travel and Training	3,973	3,500	4,000	5,500	1,500	2,000
ICSC Retail Conventions (National & Chicago)						
IEDC Training, APA Conference						
55-6567 Meeting Expense	1,584	1,000	1,200	1,000	(200)	-
KEDA, NICAR, CRBA, AIRE Meetings						
55-6730 Dues	2,022	3,700	3,700	3,700	-	-
ICSC, CoStar Group, APA/AICP, Constant Contact						
<b>Total Professional Development</b>	<b>7,579</b>	<b>8,200</b>	<b>8,900</b>	<b>10,200</b>	<b>1,300</b>	<b>2,000</b>

**GENERAL FUND (01)**  
**ECONOMIC DEVELOPMENT (07)**

	<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 PROJECTED</b>	<b>FY 2017 BUDGET</b>	<i>FY 2017 Budget vs FY 2016 Projected Budget</i>	
<b><u>Operating Supplies</u></b>						
56-6720 Books and Publications	65	100	100	100	-	-
56-6740 Office Supplies	256	250	250	250	-	-
<b>Total Operating Supplies</b>	<b>321</b>	<b>350</b>	<b>350</b>	<b>350</b>	<b>-</b>	<b>-</b>
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>147,846</b>	<b>195,343</b>	<b>186,651</b>	<b>214,471</b>	<b>27,820</b>	<b>19,128</b>

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## Finance

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 also falls 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.

Full time staff is budgeted at 7 for FY 2017. This includes the new Procurement Specialist position. The Village also decided to outsource the cleaning of Village Hall, so the two part-time facility technician positions were eliminated.

<b><u>Finance</u></b>	<b>Actual FY 2013</b>	<b>Actual FY 2014</b>	<b>Actual FY 2015</b>	<b>Budget FY 2016</b>	<b>Projected FY 2016</b>	<b>Budget FY 2017</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
Procurement Specialist	0.0	0.0	0.0	0.0	0.0	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	1.0
Facility Technicians (PT)	0.0	0.0	0.0	1.0	0.0	0.0
<b>Total</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>	<b>7.0</b>	<b>6.0</b>	<b>7.0</b>

### **Fiscal Year 2017 Budget**

Total department budget is down 30% because the Information Technology expenditures have been moved to the Information Technology department.

- Personnel services have increased 27% (\$78,000) due to the addition of the Procurement position.
- Insurance/benefits have increased 76% (\$68,000) due to the addition of one full-time staff member.
- Professional services have decreased 86% (\$431,000) because IT Services was removed from the Finance budget to its own department.
- Contractual services increased 11% (\$3,400) due to an increase in general insurance.
- Communications increased 21% (1,100) because of an increase in copier leases and telephone expense.
- Professional development remained constant.
- Operating supplies decreased 30% (\$800) because new office chairs were purchased in FY16, and this expense was removed in FY17.

### **Challenges/Issues**

Operating with a lean staff for the past five years has not allowed for cross training of employees to be completed. Outsourcing of utility billing payments has decreased the workload of the front counter position and allowed for additional duties to be directed to this position. Training of the new staff accountant and new accounts payable employees will have an impact on existing staff causing them to get behind with daily tasks. The implementation of the new financial software, work management software and adjudication software early in the fiscal year will add more burdens for staff and delays in completing routine tasks.

### **Fiscal Year 2016 Major Accomplishments**

- ✓ Completed all required financial reporting including the Annual Audit, Annual Budget, Treasurers Report, State Comptrollers Report, Actuarial Reports for Pensions, Municipal Compliance Report for Police Pension, Annual Residents Financial Report
- ✓ Contracted with Consultant and completed a needs assessment for an Enterprise Information System. RFP development, evaluation and final selection should be completed before fiscal year end.
- ✓ Updated the Capital Improvement Plan and presented to the Village Board for discussion
- ✓ Implemented a new Village wide purchasing card system for employees to use in making vendor purchases. Solicited all current vendors to accept payment using the purchasing card.
- ✓ Implemented new transparency service to make the Village's financial information accessible 24/7 through the Village website.

### **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
- Implement the new Enterprise Information System across all Village departments
- Provide more transparency for residents in accessing the Village financial information

**Finance Department**

<b>Performance Objectives</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>
Present balanced budget to Village Board	Yes	Yes	Yes	Yes	Yes
Complete long term financial forecast	**	Yes	Yes	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	6	5	2	TBD
Number of Auditor Management Comments	2	2	1	1	TBD
Receive GFOA Budget Award	Yes	Yes	Yes	Yes	Yes
Number of Budget Award Comments	5	2	6	9	7
Review department procedures	Yes	Yes	Yes	Yes	Yes

<b>Performance Objectives</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>
Accounts Payable Invoices Processed	5,200	5,300	5,136	5600	5200
Dollar Value of A/P Processed	13,612,600	17,615,000	15,840,000	17,113,696	17,459,434
Accounts Receivable Invoices Processed	1,655	1,756	1388	399	380
Journal Entries Processed	635	624	565	774	675

\*approximated

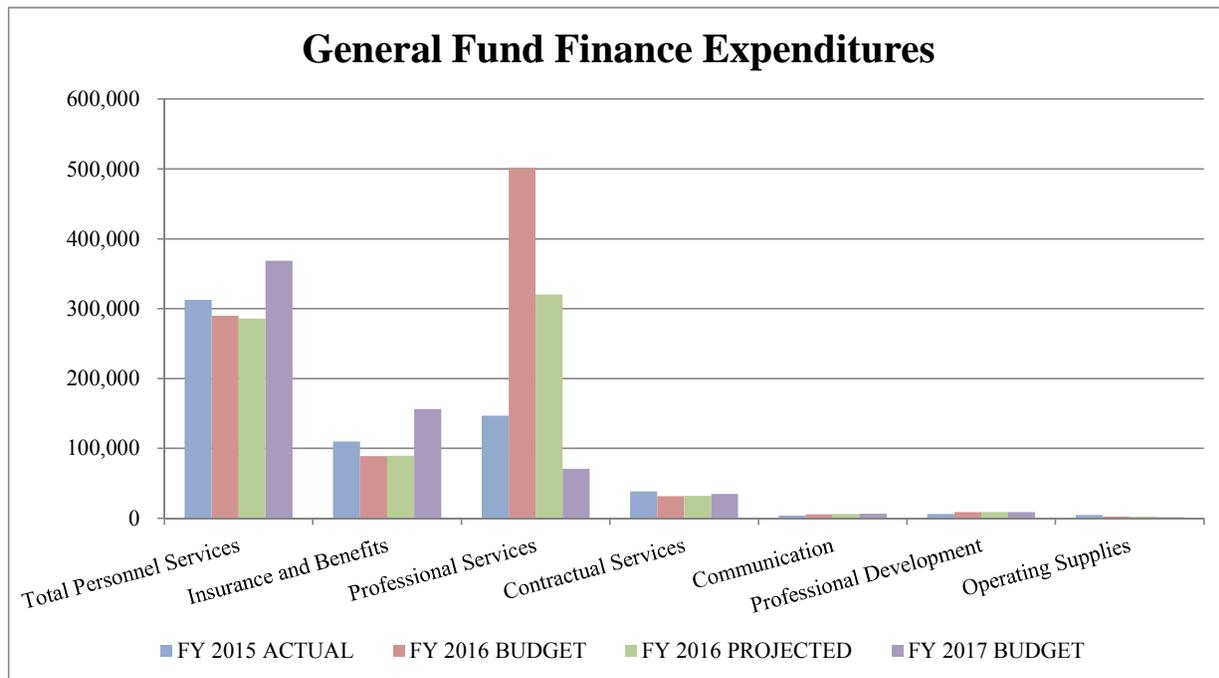
\*\* - *new objectives for 2013*

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**GENERAL FUND (01)**

**FINANCE (08)**

EXPENDITURES	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 PROJECTED	FY 2017 BUDGET	FY 2017 Budget vs FY 2016	
					Projected	Budget
<b>Personnel Services</b>						
Salaries Full-Time	303,638	260,023	264,150	368,448	39%	42%
Salaries Part-Time	9,051	30,000	21,500	0	-100%	-100%
<b>Total Personnel Services</b>	<b>312,689</b>	<b>290,023</b>	<b>285,650</b>	<b>368,448</b>	29%	27%
<b>Insurance and Benefits</b>	110,113	88,802	89,521	156,393	75%	76%
<b>Professional Services</b>	146,831	501,720	320,400	70,750	-78%	-86%
<b>Contractual Services</b>	38,613	31,607	32,257	34,934	8%	11%
<b>Communication</b>	3,580	5,435	6,239	6,559	5%	21%
<b>Professional Development</b>	6,132	8,700	8,700	8,700	0%	0%
<b>Operating Supplies</b>	4,662	2,250	2,250	1,500	-33%	-33%
<b>TOTAL EXPENDITURES</b>	<b>622,620</b>	<b>928,537</b>	<b>745,017</b>	<b>647,284</b>	-13%	-30%



**GENERAL FUND (01)  
FINANCE (08)**

	<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 PROJECTED</b>	<b>FY 2017 BUDGET</b>	<i>FY 2017 Budget vs FY 2016 Projected Budget</i>	
<b><u>Personnel Services</u></b>						
50-6210 Salaries, Full-Time	303,638	260,023	264,150	368,448	104,298	108,425
50-6222 Salaries, Part-Time	9,051	30,000	21,500	-	(21,500)	(30,000)
<b>Total Personnel Services</b>	<b>312,689</b>	<b>290,023</b>	<b>285,650</b>	<b>368,448</b>	<b>82,798</b>	<b>78,425</b>
<b><u>Insurance and Benefits</u></b>						
51-6310 FICA, Village Share	22,919	19,757	18,311	27,148	8,837	7,391
51-6315 IMRF, Village Share	34,465	31,046	30,000	40,986	10,986	9,940
51-6330 Health Insurance	48,663	35,246	38,000	82,061	44,061	46,815
51-6333 Life Insurance	122	96	110	141	31	45
51-6335 Dental Insurance	3,944	2,657	3,100	5,844	2,744	3,187
51-6336 Vision Insurance	-	-	-	213	213	213
<b>Total Insurance and Benefits</b>	<b>110,113</b>	<b>88,802</b>	<b>89,521</b>	<b>156,393</b>	<b>66,872</b>	<b>67,591</b>
<b><u>Professional Services</u></b>						
52-6405 Auditing Expense	33,150	38,200	35,144	36,000	856	(2,200)

**GENERAL FUND (01)**  
**FINANCE (08)**

	<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 PROJECTED</b>	<b>FY 2017 BUDGET</b>	<i><b>FY 2017 Budget vs FY 2016 Projected Budget</b></i>	
52-6522 IT Services						
Contracted IT Maintenance	5,768	6,000	6,000	-	(6,000)	(6,000)
Comcast	45,000	45,000	45,000	-	(45,000)	(45,000)
Data Storage	-	10,000	10,000	-	(10,000)	(10,000)
Travel and Training	350	7,500	5,000	-	(5,000)	(7,500)
Office Supplies	200	500	490	-	(490)	(500)
Tablet Usage	-	600	600	-	(600)	(600)
Licensing Renewals						
Adjudication Software	-	9,000		-	-	(9,000)
Laserfiche Software	1,446	1,800	1,446	-	(1,446)	(1,800)
Granicus	12,173	9,600	11,925	-	(11,925)	(9,600)
SeeClickFix	-	6,870	6,870	-	(6,870)	(6,870)
MSI Financial Software	-	17,000	15,000	-	(15,000)	(17,000)
Other licensing renewals	6,500	15,900	15,000	-	(15,000)	(15,900)
ESRI GIS						
Server and Licensing	-	12,000	-	-	-	(12,000)
Software	3,500	7,650	4,500	-	(4,500)	(7,650)
Plotter	-	8,500	7,000	-	(7,000)	(8,500)
Computer Supplies	4,000	5,000	4,500	-	(4,500)	(5,000)
Computer Software						
Adjudication Software	-	35,000	35,000	-	(35,000)	(35,000)
Financial Software	-	150,000	62,000	-	(62,000)	(150,000)
Work Management System	-	56,500	-	-	-	(56,500)
Computer Hardware- replacements	-	25,000	25,000	-	(25,000)	(25,000)
	<b>82,937</b>	<b>429,420</b>	<b>255,331</b>	<b>-</b>	<b>(255,331)</b>	<b>(429,420)</b>
52-6523 Payroll Services	18,236	20,000	17,350	20,000	2,650	-

**GENERAL FUND (01)**  
**FINANCE (08)**

	<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 PROJECTED</b>	<b>FY 2017 BUDGET</b>	<i>FY 2017 Budget vs FY 2016 Projected Budget</i>	
52-6530 Miscellaneous Professional Service						
Investment Expense	-	2,000	-	500	500	(1,500)
Financial Software Consultant	1,590	-	-	-	-	-
CAFR and Budget Award (GFOA) Program Fees	435	775	775	750	(25)	(25)
Collection Fees	4,933	2,000	2,300	2,000	(300)	-
OPEB Annual Actuarial Valuation	250	2,500	2,500	3,500	1,000	1,000
Annual Debt Disclosure	665	750	-	-	-	(750)
Credit Card Processing Fees	2,435	3,075	4,000	4,000	-	925
Annual Police Pension Fund Actuarial Valuation	2,200	3,000	3,000	4,000	1,000	1,000
Total Miscellaneous Professional Service	12,508	14,100	12,575	14,750	2,175	650
<b>Total Professional Services</b>	<b>146,831</b>	<b>501,720</b>	<b>320,400</b>	<b>70,750</b>	<b>(249,650)</b>	<b>(430,970)</b>
<b><u>Contractual Services</u></b>						
53-6500 General Insurance	24,451	31,607	31,607	34,234	2,627	2,627
53-6535 Am Audit	386	-	-	-	-	-
53-7315 Maintenance, Equipment	13,776	-	650	700	50	700
<b>Total Contractual Services</b>	<b>38,613</b>	<b>31,607</b>	<b>32,257</b>	<b>34,934</b>	<b>2,677</b>	<b>3,327</b>
<b><u>Communication</u></b>						
54-6550 Printing Expense						
Multi-Function Copier Lease	886	816	1,600	1,404	(196)	588
Check stock, other paper	355	400	400	400	-	-
Total Printing Expense	1,241	1,216	2,000	1,804	(196)	588

**GENERAL FUND (01)  
FINANCE (08)**

	<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 PROJECTED</b>	<b>FY 2017 BUDGET</b>	<i>FY 2017 Budget vs FY 2016 Projected Budget</i>	
54-6715 Advertising, Bids & Records	200	240	260	240	(20)	-
54-6765 Postage	1,922	1,800	1,800	1,800	-	-
54-6785 Telephone Expense	216	2,179	2,179	2,715	536	536
<b>Total Communication</b>	<b>3,580</b>	<b>5,435</b>	<b>6,239</b>	<b>6,559</b>	<b>320</b>	<b>1,124</b>
<b><u>Professional Development</u></b>						
55-6566 Travel and Training	5,432	8,000	8,000	8,000	-	-
55-6730 Dues						
Government Finance Officers Association	200	200	200	200	-	-
Illinois Government Finance Officers Association	400	400	400	400	-	-
Illinois Municipal Treasurers Association	100	100	100	100	-	-
Total Dues	700	700	700	700	-	-
<b>Total Professional Development</b>	<b>6,132</b>	<b>8,700</b>	<b>8,700</b>	<b>8,700</b>	<b>-</b>	<b>-</b>
<b><u>Operating Supplies</u></b>						
56-6740 Office Supplies	2,741	1,500	1,500	1,500	-	-
56-6806 Miscellaneous	1,921	750	750	-	(750)	(750)
<b>Total Operating Supplies</b>	<b>4,662</b>	<b>2,250</b>	<b>2,250</b>	<b>1,500</b>	<b>(750)</b>	<b>(750)</b>
<b>TOTAL FINANCE</b>	<b>622,620</b>	<b>928,537</b>	<b>745,017</b>	<b>647,284</b>	<b>(97,733)</b>	<b>(281,253)</b>

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## Information Technology

The Information Technology Department mission is to identify, implement and support applications and systems that enhance service delivery, enable employee productivity and to provide leadership in the management and distribution of information by working in partnership with other departments and other entities to utilize technology to further the Village's goals.

To meet its mission, the IT department provides the following services to village departments and offices:

- Offering innovative solutions which enable departments to better accomplish their goals in providing quality services to our citizens.
- Providing technical assistance and advice to the Village Administrator and Department Heads on all Information Technology concerns.
- Operating and maintaining a fiscally sound and reliable communications infrastructure while providing an exceedingly high level of service and support.
- Facilitating interdepartmental involvement in Information Technology decisions.
- Providing Village employees with the best available, most cost effective technology and procedures relating to the field of Information Technology.
- Continuously research new technologies in order to keep improving Information Technology Systems and Processes.
- Geographic Information Systems (GIS) development and support, and
- Electronic Document Management System (EDMS) support.

Within the IT Department is the Geographic Information Systems (GIS) division. The GIS division helps village staff manage new development and changes in our infrastructure and natural environment. The goal of the GIS division is to broaden perception and incorporate a geographic perspective into existing workflows and business practices. Through the use of GIS technologies we strive to:

- Improve citizens' access to government
- Effectively manage assets and resources
- Ensure quality and effective decision making
- Improve data accuracy
- Automate workflows, improve production, and increase efficiency

Full time staffing includes one position. Prior to FY 17, this position was accounted for in the Community Development department. The majority of the expenses were accounted for in the Finance budget.

<b><u>Information Technology</u></b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>
	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>
IT/GIS Coordinator	-	-	-	-	-	1.0
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1.0</b>

### **Fiscal Year 2017 Budget**

This department was created in Fiscal Year 2017 to allow all Information Technology costs to be centralized in one area. Previously, all information technology costs were accounted for in the Finance department budget and wages accounted for in the Community Development department budget. The total budget for Fiscal Year 2017 has increased compared to the total costs budgeted in the Finance department for Fiscal Year 2016. The budget has increased \$108,232 due to software system purchases completed last fiscal year. The Fiscal Year 2016 budget included \$241,500 in software purchases.

### **Challenges/Issues**

The major challenge in this department is the ability to get everything done with only one person. The Village will be discussing the staffing issue in the near future and determine the best course of action by either having some services outsourced or providing all services in house. The Village has expanded the technology tasks over the past four years which have required more time to be spent on basic routine maintenance tasks as well as continual computerization of manual services in all departments. The implementation of the Enterprise Wide Information Management System in Fiscal Year 2017 will require numerous hours of staffs' time as it did this past fiscal year during the Needs Assessment phase of the project. As Village staffing increases, the building of the new Police Facility and growth within the community, the demands on the Information Technology department and the costs of operation will significantly increase to maintain all the current services and the expansion of the services.

### **Fiscal Year 2016 Major Accomplishments**

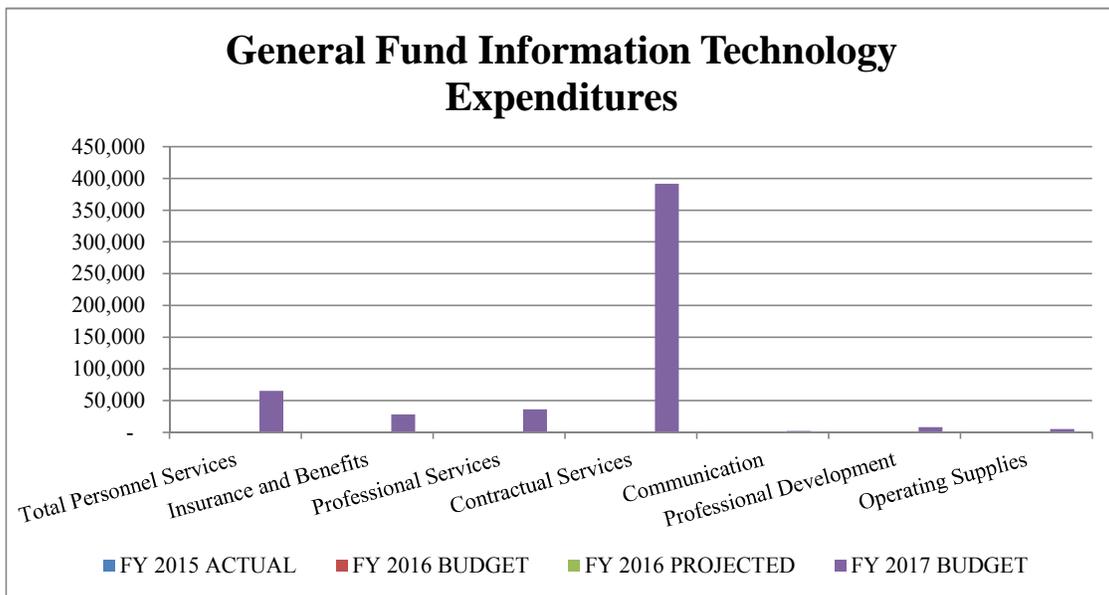
- Acted as project manager for Enterprise Information Management System Needs Assessment project
- Researched and implemented new Adjudication Software for the Police department and researched and implemented new FOIA tracing software for the Village Clerk
- Worked with Administration on implementing a new module for Village Board Agenda management
- Instrumental in contracting for the water and sewer system SCADA system upgrades
- Researched numerous other projects for potential implementation including; Firewall upgrades, web filtering, email journaling, board room audio/visual upgrade, PC/desktop replacements, cloud based software and storage systems, Village Hall door access system replacement, GIS server/software upgrades
- Updated and created numerous mapping systems utilized by Village departments

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

- Implement the new Enterprise Information Management System assisting all departments in migrating existing data, setting up system and new processes
- Assist all departments with GIS needs and new GIS software
- Review non-computerized processes throughout departments to determine the ability to enhance the process with computerization
- Move the Village to Office 365 to provide all employees with 24/7 access to all Village data

**GENERAL FUND (01)**  
**INFORMATION TECHNOLOGY (09)**

EXPENDITURES	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 PROJECTED	FY 2017 BUDGET	FY 2017 Budget vs FY 2016	
					Projected	Budget
<b>Personnel Services</b>						
Salaries Full-Time	-	-	-	65,434	100%	100%
<b>Total Personnel Services</b>	-	-	-	<b>65,434</b>	<b>100%</b>	<b>100%</b>
<b>Insurance and Benefits</b>	-	-	-	28,300	100%	100%
<b>Professional Services</b>	-	-	-	36,200	100%	100%
<b>Contractual Services</b>	-	-	-	391,903	100%	100%
<b>Communication</b>	-	-	-	2,430	100%	100%
<b>Professional Development</b>	-	-	-	8,135	100%	100%
<b>Operating Supplies</b>	-	-	-	5,250	100%	100%
<b>TOTAL EXPENDITURES</b>	-	-	-	<b>537,652</b>	<b>100%</b>	<b>100%</b>



**GENERAL FUND (01)**  
**INFORMATION TECHNOLOGY (09)**

		<b>FY 2017 BUDGET</b>	<b>FY 2017 Budget vs FY 2016 Projected Budget</b>	
<b><u>Personnel Services</u></b>				
50-6210	Salaries, Full-Time	65,434	65,434	65,434
<b>Total Personnel Services</b>		<b>65,434</b>	<b>65,434</b>	<b>65,434</b>
<b><u>Insurance and Benefits</u></b>				
51-6310	FICA, Village Share	4,947	4,947	4,947
51-6315	IMRF, Village Share	7,279	7,279	7,279
51-6330	Health Insurance	14,908	14,908	14,908
51-6333	Life Insurance	29	29	29
51-6335	Dental Insurance	1,137	1,137	1,137
<b>Total Insurance and Benefits</b>		<b>28,300</b>	<b>28,300</b>	<b>28,300</b>
<b><u>Professional Services</u></b>				
52-6522	IT Services			
	Contracted IT Maintenance	10,000	10,000	10,000
	Cisco Firewall	8,000	8,000	8,000
	Webfilter	3,500	3,500	3,500
	Email Journaling-Archiving	4,000	4,000	4,000
	GPS Unit	5,000	5,000	5,000
	Adobe Acrobat DC Standard	5,000	5,000	5,000
	Portable AC Unit	700	700	700
<b>Total Professional Services</b>		<b>36,200</b>	<b>36,200</b>	<b>36,200</b>
<b><u>Contractual Services</u></b>				
54-6783	Communication Infrastructure Expense	260,000	260,000	260,000

**GENERAL FUND (01)**  
**INFORMATION TECHNOLOGY (09)**

		<b>FY 2017 BUDGET</b>	<b>FY 2017 Budget vs FY 2016 Projected Budget</b>	
53-6500	General Insurance	4,891	4,891	4,891
53-6524	Maintenance, Lincensing			
	Cisco SMARTnet Contracts	5,200	5,200	5,200
	Computer Lease	25,000	25,000	25,000
	ESRI GIS			
	Software	3,500	3,500	3,500
	Server Licensing	3,000	3,000	3,000
	ArcGIS Online 5 User Accounts	2,500	2,500	2,500
	Trimble VRS Subscription	1,650	1,650	1,650
	GoDaddy - SSL Certificates	1,600	1,600	1,600
	Granicus	16,000	16,000	16,000
	Laserfich Software Maintenance	1,800	1,800	1,800
	MaaS360 (MDM)	1,500	1,500	1,500
	MCCi - JustFOIA	4,500	4,500	4,500
	Microsoft Exchange Online/Office 350	14,000	14,000	14,000
	Mozy Pro (Offsite Backup)	8,690	8,690	8,690
	MSI Financial Software	17,000	17,000	17,000
	MSI Inc. Adjudication Software	2,400	2,400	2,400
	OpenGov	6,800	6,800	6,800
	See-Click-Fix	6,900	6,900	6,900
	Symantec Antivirus	1,762	1,762	1,762
	Symantec.Cloud (Antispam)	3,210	3,210	3,210
	Total Maintenance, Lincensing	127,012	127,012	127,012
53-7315	Maintenance, Equipment		-	-
	<b>Total Contractual Services</b>	<b>391,903</b>	<b>391,903</b>	<b>391,903</b>

**GENERAL FUND (01)  
INFORMATION TECHNOLOGY (09)**

		<b>FY 2017 BUDGET</b>	<b>FY 2017 Budget vs FY 2016 Projected Budget</b>	
<b><u>Communication</u></b>				
54-6550	Printing Expense Multi-Function Copier Lease	936	936	936
54-6765	Postage	50	50	50
54-6785	Telephone Expense	1,444	1,444	1,444
<b>Total Communication</b>		<b>2,430</b>	<b>2,430</b>	<b>2,430</b>
<b><u>Professional Development</u></b>				
55-6566	Travel and Training	7,500	7,500	7,500
55-6730	Dues Illinois GIS Association GIS Certificate Institute Association of IT Professionals	50 285 300	50 285 300	50 285 300
		635	635	635
<b>Total Professional Development</b>		<b>8,135</b>	<b>8,135</b>	<b>8,135</b>
<b><u>Operating Supplies</u></b>				
56-6740	Office Supplies	250	250	250
56-6741	Computer Supplies	5,000	5,000	5,000
<b>Total Operating Supplies</b>		<b>5,250</b>	<b>5,250</b>	<b>5,250</b>
<b>TOTAL INFORMATION TECHNOLOGY</b>		<b>537,652</b>	<b>537,652</b>	<b>537,652</b>

## Police

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

### The Oswego Police Department Mission Statement:

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

To this end, the Oswego Police Department shall:

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

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

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

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

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

The Oswego Police Department is comprised of two divisions: Field Operations 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 crime and crash data analysis to the Field Operations 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 patrols in residential/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 Support Services Division is comprised of three different units within this Division. These units are Records, Investigations and Special Assignments (Traffic Officers and School Resource Officers). In addition to these specialty units, 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 Investigations Unit 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 Records Unit is 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. The Special Assignment Unit has several duties, some of which are completed on a daily basis, while others are covered over an extended period of time. Some of these duties include: Follow up to accident reports or school related incidents, traffic enforcement, educational speaking, juvenile services and proactive enforcement efforts to address certain high frequency crash locations.

Staffing levels within the Police Department have not varied in total over the past four years. Total staffing is currently at 64 employees. There is one new position budgeted in Fiscal Year 17 for a civilian Evidence Technician. Prior to this position, a sworn officer performed the duties of an evidence technician. By hiring this position, it will allow that officer to be back in the field.

<b><u>Police Department</u></b>	<b>Actual FY 2013</b>	<b>Actual FY 2014</b>	<b>Budget FY 2015</b>	<b>Actual FY 2015</b>	<b>Budget FY 2016</b>	<b>Projected FY 2016</b>	<b>Budget FY 2017</b>
Chief of Police	1.0	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	1.0
Deputy Chiefs of Police	-	-	-	-	-	2.0	2.0
Captain	3.0	3.0	3.0	3.0	3.0	-	-
Commander	-	-	-	-	-	1.0	1.0
Sergeants	8.0	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	37.0
Community Service Officers	4.0	4.0	4.0	3.0	3.0	4.0	4.0
Administrative Assistants	2.0	1.0	1.0	1.0	1.0	1.0	1.0
CALEA Manager	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Evidence Technician	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Records Supervisor	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Records Clerk	5.0	6.0	6.5	6.5	6.5	6.5	6.5
Police Cadet	-	-	-	0.5	0.5	0.5	0.5
<b>Police Department Total</b>	<b>63.0</b>	<b>63.0</b>	<b>63.0</b>	<b>63.0</b>	<b>63.0</b>	<b>64.0</b>	<b>65.0</b>
Sworn Personnel	49.0	49.0	49.0	49.0	49.0	49.0	49.0

### **Fiscal Year 2017 Budget**

Total Department budget is up approximately 2% (\$381,000)

- Personnel services are up 5% (\$268,000). There was a \$1,180 increase in the overtime budget.
- Insurance/benefits are up 13% (\$337,000) due to increased contributions to the Police Officers Pension Fund as well other insurance costs.
- Professional services are up 8% (\$10,000). This increase is due to having to conduct patrol officer testing.
- Contractual services are down 8% (\$37,000).
- Communications are up 5% (\$10,000) due to an increase in telephone expenses. The copy machine lease expense also was shifted to this category which caused an increase.
- Professional development is up 6% (\$3,800).
- Operating supplies are down 6% (\$9,500) due to reductions in gasoline.

### **FY 2016 Major Accomplishments**

- The Department with partnership from the Kendall County Sheriff's Office, Yorkville Police Department and the Illinois State Police developed the Kendall County Criminal Intelligence Team (CIT). This team will focus on gun, gang and drug related crimes in the Village as well as the County.
- The Department researched and implemented the use of liquid propane (LP) as a fuel source for five of the front line police vehicles. This will be a more environment friendly alternative to using gasoline. It is also projected to be a potential 6% cost savings in those five vehicles fuel usage cost.
- The Department enhanced the services that we provide to our senior citizens that reside or spend time in our community. This was accomplished by growing our relationship with the Oswego Senior Center and making ourselves more available at the senior living facilities.
- Through the modification of the organizational structure of the Department, we were able to provide a command officer to work during the evening shift. This has proven successful in a noticeable improvement in the level of communication between the night and day shifts. We have also improved our consistency in operations between shifts.

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

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

Joint training has occurred involving the Kendall County Sheriff's Office, Yorkville Police Department, and the Montgomery Police Department. These training topics include rapid deployment/active shooter training, firearms/tactics training as well as search and seizure law training.

6.3.1 Develop and build out municipal buildings as the need arises and revenues are available.

During the FY16, staff continued to work towards the development of a new police facility. A consultant was retained to work with staff to update the 2008 Space Needs Assessment as well as produce an updated budget for this project. Site selection has also been a main focus and substantial strides have been made towards site selection and acquisition.

### **Service Objectives**

**To implement a crime analysis function which will provide “real time” crime/traffic crash/traffic stop data to the patrol function for inclusion into their daily patrol efforts.**

The objective of this crime prevention goal is to provide “real-time” crime/traffic-crash/traffic stop data to patrol. The Field Operations Division will be able to utilize this data as the driving force in their daily patrol efforts.

**Employ diverse crime reduction strategies to maintain or reduce the Crime Rate in the Village of Oswego utilizing data provided by the Support Services Division.**

The Crime Rate has incrementally risen from 2011 through 2014. The objective of this goal is to maintain or reduce the Crime Rate in the Village of Oswego in 2016. This Crime Rate is formulized using total part 1 crimes and the population of the Village. Using data from the Support Services Division, varied techniques will be utilized by the Field Operations Division to maintain or reduce the Crime Rate.

**Work with adjacent law enforcement agencies to address purchasing/budgeting of high cost low use equipment.**

The objective of this goal is to focus joint tax dollars for purchase of equipment that is expensive and not highly used. We will work with those other agencies to combine and coordinate the use of funds for identified items. This also supports 1.3.3 of the Village Strategic Plan to Support/Assist Partner Agencies to Ensure the Public Well Being. This objective will also work in concert with the CMAP Shared Services Study.

## 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 2016. 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.

<b>FULLTIME PERSONNEL INCLUDES SWORN AND CIVILIAN PERSONNEL FOR THE PD</b>					
<b>City / Village</b>	<b>Fulltime Personnel</b>	<b>Part-time Personnel</b>	<b>Total Budget</b>	<b>Population</b>	<b>Cost Per Capita</b>
	<b>Total Authorized</b>	<b>Total Authorized</b>			
<b>Bartlett</b>	74	3	\$12,481,474.00	41,679	\$299.47
<b>Batavia</b>	46	5	\$9,154,859.00	26,045	\$351.50
<b>Bloomington</b>	59	4	\$8,959,535.00	22,018	\$406.92
<b>Carol Stream</b>	87	2.3	\$13,776,505.00	40,349	\$341.43
<b>Darien</b>	40	4	\$7,441,771.00	22,086	\$336.95
<b>Glen Ellyn</b>	48	9	\$7,885,510.00	27,000	\$292.06
<b>Lisle</b>	51	5	\$7,647,090.00	22,390	\$341.54
<b>Lockport</b>	44	3	\$7,477,400.00	24,839	\$301.03
<b>New Lenox</b>	41	2	\$9,912,017.00	26,364	\$375.97
<b>Plainfield</b>	70	14	\$11,707,685.00	42,142	\$277.82
<b>Roselle</b>	40	6	\$6,975,198.00	23,026	\$302.93
<b>St. Charles</b>	61	18	\$11,478,693.00	33,267	\$345.05
<b>West Chicago</b>	52	0	\$9,661,100.00	27,576	\$350.34
<b>Westmont</b>	45	1	\$9,298,261.00	24,685	\$376.68
<b>Average</b>	54.14	5	\$9,561,221.29	28,819	\$335.69
<b>Oswego</b>	<b>59</b>	<b>10</b>	<b>\$9,519,473.00</b>	<b>32,901</b>	<b>\$289.34</b>

**Police Department Statistics**

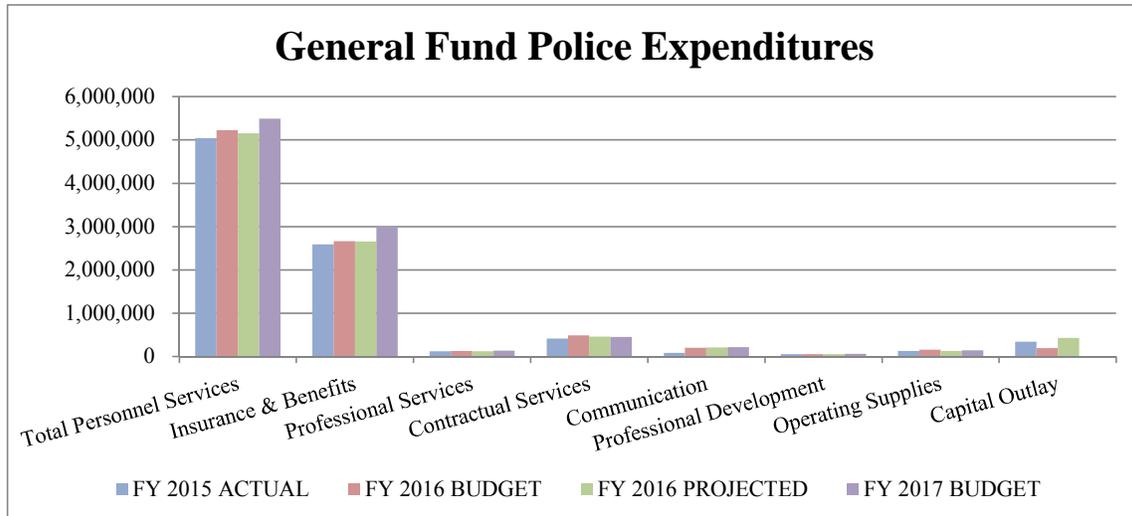
The Department has provided the projected statistics for fiscal year 2016 and included actual statistics fiscal years 2014 and 2015 for comparison. The reason for this table is so one can relate and identify with the Department's changes in service demands.

<b>Fiscal Year</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>
Population	31,212	32,174	32,901
Full Time Personnel (Authorized)	59	59	59
Part Time Personnel	8	8	10
Police Reports	3,799	3,681	3,845
Criminal	1,453	1,241	1,462
Non-criminal	472	558	545
Calls for Service	22,548	23,490	25,061
Total Arrests	875	970	806
Felony	107	89	55
Misdemeanors	768	881	751
D.U.I.	71	87	63
Accident Reports	892	839	816
Property Damage	726	650	642
Personal Injury	71	104	99
Hit & Run	93	85	74
Fatal	2	0	0
Traffic Citations	2,650	2,547	2,820
Traffic Warnings	7,104	7,488	8,321
Ordinance Citations	2,250	1,919	2,343
Miles Patrolled	382,080	388,198	389,280
Total Alarm Calls	712	749	781
Burglar	679	679	750
Hold Up	33	70	30
Court Dispositions	\$103,369	\$108,704	\$111,845
Total Fines/Fees & Reimbursements	\$656,436	\$676,433	\$686,885
Hours Worked	105,624	110,431	119,888
Comp Time Earned	2,472	2,632	2,994
Total Overtime (Hours)	5,011	4,430	4,266
Contractual Service Hours	738	623	575
Training Hours	6,000	6,559	7,273

**GENERAL FUND (01)**

**POLICE (10)**

EXPENDITURES	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 PROJECTED	FY 2017 BUDGET	FY 2017 Budget vs FY 2016	
					Projected	Budget
Salaries, Sworn	4,184,627	4,259,096	4,259,000	4,400,937	3%	3%
Salaries, Clerical	455,114	550,082	478,500	646,748	35%	18%
Salaries, Other	135,771	91,994	135,000	120,430	-11%	31%
Overtime	269,159	325,919	285,000	327,099	15%	0%
<b>Total Personnel Services</b>	<b>5,044,671</b>	<b>5,227,091</b>	<b>5,157,500</b>	<b>5,495,214</b>	<b>7%</b>	<b>5%</b>
<b>Insurance &amp; Benefits</b>	<b>2,593,342</b>	<b>2,662,326</b>	<b>2,657,410</b>	<b>2,999,086</b>	<b>13%</b>	<b>13%</b>
<b>Professional Services</b>	<b>127,175</b>	<b>130,655</b>	<b>126,936</b>	<b>140,907</b>	<b>11%</b>	<b>8%</b>
<b>Contractual Services</b>	<b>415,580</b>	<b>489,585</b>	<b>463,890</b>	<b>452,444</b>	<b>-2%</b>	<b>-8%</b>
<b>Communication</b>	<b>89,842</b>	<b>208,699</b>	<b>210,917</b>	<b>218,827</b>	<b>4%</b>	<b>5%</b>
<b>Professional Development</b>	<b>54,854</b>	<b>59,160</b>	<b>59,160</b>	<b>62,955</b>	<b>6%</b>	<b>6%</b>
<b>Operating Supplies</b>	<b>129,926</b>	<b>159,570</b>	<b>130,446</b>	<b>150,040</b>	<b>15%</b>	<b>-6%</b>
<b>Capital Outlay</b>	<b>347,299</b>	<b>201,395</b>	<b>436,395</b>	<b>-</b>	<b>-100%</b>	<b>-100%</b>
<b>TOTAL EXPENDITURES</b>	<b>8,802,689</b>	<b>9,138,481</b>	<b>9,242,654</b>	<b>9,519,473</b>	<b>2%</b>	<b>2%</b>



**GENERAL FUND (01)  
POLICE (10)**

		<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 PROJECTED</b>	<b>FY 2017 BUDGET</b>	<i><b>FY 2017 Budget vs FY 2016 Projected Budget</b></i>	
<b><u>Personnel Services</u></b>							
50-6210	Salaries, Sworn	4,184,627	4,259,096	4,259,000	4,400,937	141,937	141,841
50-6220	Salaries, Civilian	455,114	550,082	478,500	646,748	168,248	96,666
50-6230	Overtime	269,159	325,919	285,000	327,099	42,099	1,180
50-6235	Salaries, Special Pay	135,771	91,994	135,000	120,430	(14,570)	28,436
<b>Total Personnel Services</b>		<b>5,044,671</b>	<b>5,227,091</b>	<b>5,157,500</b>	<b>5,495,214</b>	<b>337,714</b>	<b>268,123</b>
<b><u>Insurance and Benefits</u></b>							
51-6310	FICA	375,006	394,310	395,900	414,305	18,405	19,995
51-6315	IMRF	52,591	54,676	55,500	60,026	4,526	5,350
51-6320	Pension Contributions	1,185,000	1,250,000	1,250,000	1,550,000	300,000	300,000
51-6330	Health Insurance	927,477	906,668	902,242	911,753	9,511	5,085
51-6333	Life Insurance	1,840	1,825	1,790	1,884	94	59
51-6335	Dental Insurance	50,206	53,470	50,600	59,740	9,140	6,270
51-6336	Optical Insurance	1,221	1,377	1,378	1,378	-	1
<b>Total Insurance and Benefits</b>		<b>2,593,342</b>	<b>2,662,326</b>	<b>2,657,410</b>	<b>2,999,086</b>	<b>341,676</b>	<b>336,760</b>
<b><u>Professional Services</u></b>							
52-6430	Police Commission						
	Commission Meeting Fees	1,174	1,125	1,125	1,200	75	75
	Attorney - Legal Fees	390	3,000	1,000	3,000	2,000	-
	Promotional and Entry-level Testing	22,764	6,250	2,500	15,250	12,750	9,000
	IL. Police Commission Conference/Dues	1,520	800	885	800	(85)	-
	Misc. Meeting Expenses	1,948	525	525	200	(325)	(325)
	<b>Total Police Commission</b>	<b>27,796</b>	<b>11,700</b>	<b>6,035</b>	<b>20,450</b>	<b>14,415</b>	<b>8,750</b>

**GENERAL FUND (01)  
POLICE (10)**

		<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 PROJECTED</b>	<b>FY 2017 BUDGET</b>	<b>FY 2017 Budget vs FY 2016 Projected Budget</b>	
52-6460	Crime Prevention						
	Citizen Police Academy	1,122	875	875	825	(50)	(50)
	Supplies ( I-DENTI-KIT) Pamphlet	-	500	500	500	-	-
	Prairiefest (driving simulator & dunk tank)	1,123	770	770	1,170	400	400
	Junior Police Badges/Giveaway Prairiefest	-	625	625	625	-	-
	Child Safety Seat Equipment	-	50	50	50	-	-
	Misc	250	-	250	350	100	350
	OPD Open House	378	50	50	450	400	400
	Explorer Charter Fee & Expenses (yearly)	140	190	190	190	-	-
	<b>Total Crime Prevention</b>	<b>3,013</b>	<b>3,060</b>	<b>3,310</b>	<b>4,160</b>	<b>850</b>	<b>1,100</b>
52-6467	Tobacco Compliance Checks	150	300	400	300	(100)	-
52-6522	IT Services						
	Internet Service	1,548	-	1,596	1,596		
	Computer Hardware Replacement	2,885	22,500	22,500	26,150	3,650	3,650
	Computer Maint.	36,508	38,195	38,195	33,000	(5,195)	(5,195)
	Records System upgrades/maintenance	195	20,375	20,375	21,200	825	825
	Misc.	20,173	2,250	2,250	250	(2,000)	(2,000)
	<b>Total IT Services</b>	<b>61,309</b>	<b>83,320</b>	<b>84,916</b>	<b>82,196</b>	<b>(2,720)</b>	<b>(2,720)</b>
52-6530	Miscellaneous Professional Services						
	OSHA Testing	-	2,450	2,450	1,000	(1,450)	(1,450)
	Administrative	9,014	22,830	22,830	25,301	2,471	2,471
	Field Operations	1,510	995	995	-	(995)	(995)
	Investigations	19,165	-	-	-	-	-
	<b>Total Miscellaneous Professional Services</b>	<b>29,689</b>	<b>26,275</b>	<b>26,275</b>	<b>26,301</b>	<b>26</b>	<b>26</b>
52-6705	Juvenile Assistance	5,218	6,000	6,000	7,500	1,500	1,500
	<b>Total Professional Services</b>	<b>127,175</b>	<b>130,655</b>	<b>126,936</b>	<b>140,907</b>	<b>13,971</b>	<b>8,656</b>

**GENERAL FUND (01)**  
**POLICE (10)**

		<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2017 Budget vs FY 2016</b>	
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>BUDGET</b>	<b>Projected</b>	<b>Budget</b>
<b><u>Contractual Services</u></b>							
53-6500	General Insurance	263,239	331,875	331,875	312,999	(18,876)	(18,876)
53-6570	Rental Expense Storage Units	2,412	2,350	2,400	2,400	-	50
53-6825	Uniform Allowances Command , Investigations & Clerical	5,025	5,200	5,200	5,200	-	-
53-7310	Maintenance, Buildings						
	Exterior Building	6,829	8,905	1,240	8,140	6,900	(765)
	Interior Building	20,691	22,330	21,000	17,570	(3,430)	(4,760)
	Generator Transfer Switch	-	10,500	-	-	-	(10,500)
	Cleaning Service/carpet cleaning/tile and floors	5,105	600	600	14,400	13,800	13,800
	Misc.	18,087	900	900	-	(900)	(900)
	Total Maintenance, Building	50,712	43,235	23,740	40,110	16,370	(3,125)
53-7315	Maintenance, Equipment						
	Office Communication Equip.	14,600	15,400	15,400	11,250	(4,150)	(4,150)
	Total Maintenance, Office Equipment	14,600	15,400	15,400	11,250	(4,150)	(4,150)
53-7325	Maintenance, Vehicles						
	Squad Car Maintenance	38,364	36,000	32,000	31,000	(1,000)	(5,000)
	Vehicle Seizures (Title Transfers)	-	200	100	200	100	-
	License Plates - Renewal	824	1,000	1,000	1,000	-	-
	Misc. Vehicle - Bulbs, Flasher, Wipers, Bicycle	482	2,100	2,100	2,400	300	300
	Total Maintenance, Vehicles	39,670	39,300	35,200	34,600	(600)	(4,700)

**GENERAL FUND (01)**  
**POLICE (10)**

		<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 PROJECTED</b>	<b>FY 2017 BUDGET</b>	<b>FY 2017 Budget vs FY 2016 Projected Budget</b>	
53-7330	Maintenance, Police Equipment						
	Squad Car Equip. Repair	4,317	4,650	4,500	4,500	-	(150)
	Police Equip. Maintenance Agreements/usage	9,699	13,000	11,000	11,900	900	(1,100)
	Misc. Repair (Scales - Speed Trailer)	860	1,100	1,100	1,250	150	150
	<b>Total Maintenance, Police Equipment</b>	<b>14,876</b>	<b>18,750</b>	<b>16,600</b>	<b>17,650</b>	<b>1,050</b>	<b>(1,100)</b>
53-7880	Uniform Purchases						
	Bullet Proof Vests	2,822	10,400	10,400	4,000	(6,400)	(6,400)
	Quarter Master	20,700	20,500	20,500	21,800	1,300	1,300
	Department Equip.	604	1,000	1,000	1,435	435	435
	Specialty Uniform	920	1,575	1,575	1,000	(575)	(575)
	<b>Total Uniform Purchases</b>	<b>25,046</b>	<b>33,475</b>	<b>33,475</b>	<b>28,235</b>	<b>(5,240)</b>	<b>(5,240)</b>
	<b>Total Contractual Services</b>	<b>415,580</b>	<b>489,585</b>	<b>463,890</b>	<b>452,444</b>	<b>(11,446)</b>	<b>(37,141)</b>
<b><u>Communication</u></b>							
54-6550	Printing Expense						
	Multi-Function Copier Lease	-	-	4,200	3,972	(228)	3,972
	Stationary	70	225	225	150	(75)	(75)
	Report Forms	5,436	4,150	4,150	4,325	175	175
	Misc. Forms	1,208	500	500	-	(500)	(500)
	<b>Total Printing Expense</b>	<b>6,714</b>	<b>4,875</b>	<b>9,075</b>	<b>8,447</b>	<b>(628)</b>	<b>3,572</b>
54-6715	Advertising, Bids and Records	168	300	250	250	-	(50)
54-6765	Postage	5,177	4,250	4,250	4,050	(200)	(200)

**GENERAL FUND (01)  
POLICE (10)**

		<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 PROJECTED</b>	<b>FY 2017 BUDGET</b>	<b>FY 2017 Budget vs FY 2016 Projected Budget</b>	
54-6785	Telephone Expense						
	Telephone Service	21,017	34,000	34,000	41,026	7,026	7,026
	Investigations	480	3,690	3,690	1,400	(2,290)	(2,290)
	Mobile Phone Service	16,424	19,584	19,584	21,154	1,570	1,570
	Total Telephone Expense	37,921	57,274	57,274	63,580	6,306	6,306
54-6788	Dispatching Services	39,862	142,000	140,068	142,500	2,432	500
	<b>Total Communication</b>	<b>89,842</b>	<b>208,699</b>	<b>210,917</b>	<b>218,827</b>	<b>7,910</b>	<b>10,128</b>
<b><u>Professional Development</u></b>							
55-6566	Travel and Training						
	NEMRT	7,252	5,875	5,875	-		
	Conferences & Specialzed Training	21,567	-	-	-		
	Field Ops	11,776	12,305	12,305	25,030	12,725	12,725
	Support Services	10,888	37,765	37,765	34,490	(3,275)	(3,275)
	Total Travel and Training	51,483	55,945	55,945	59,520	9,450	9,450
55-6730	Dues						
	Field Operations	1,590	1,690	1,690	1,345	(345)	(345)
	Support Services	1,781	1,525	1,525	2,090		
	Total Dues	3,371	3,215	3,215	3,435	(345)	(345)
	<b>Total Professional Development</b>	<b>54,854</b>	<b>59,160</b>	<b>59,160</b>	<b>62,955</b>	<b>9,105</b>	<b>9,105</b>
<b><u>Operating Supplies</u></b>							
56-6720	Books and Publications						
	Law updates	530	250	800	800	-	550
	Fair Labor Standards	537	550	-	-	-	(550)
	Total Books and Publication	1,067	800	800	800	-	-

**GENERAL FUND (01)  
POLICE (10)**

		<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 PROJECTED</b>	<b>FY 2017 BUDGET</b>	<b>FY 2017 Budget vs FY 2016 Projected Budget</b>	
56-6735	Gasoline	85,793	110,200	81,276	100,175	18,899	(10,025)
56-6740	Office Supplies						
	Printer Supplies	1,594	4,250	4,250	4,100	(150)	(150)
	General Supplies	2,826	2,125	2,125	3,880	1,755	1,755
	Miscellaneous	2,986	2,470	2,470	800	(1,670)	(1,670)
	Total Office Supplies	7,406	8,845	8,845	8,780	(65)	(65)
56-6745	Operating Supplies						
	Support Services	24,224	9,200	9,200	25,290	16,090	16,090
	Field Operations	6,180	28,325	28,325	12,475	(15,850)	(15,850)
	Total Operating Supplies	30,404	37,525	37,525	37,765	240	240
56-6806	Miscellaneous	5,256	2,200	2,000	2,520	520	320
	<b>Total Operating Supplies</b>	<b>129,926</b>	<b>159,570</b>	<b>130,446</b>	<b>150,040</b>	<b>19,594</b>	<b>(9,530)</b>
<b><u>Capital Outlay</u></b>							
57-7899	Vehicle Purchase	191,549	151,395	151,395	-	(151,395)	(151,395)
57-9000	Other Capital Outlay						
	HVAC System Replacement	132,080	-	-	-		
	Land Acquisition	-	50,000	285,000	-	(285,000)	(50,000)
	Overhead Bay Door Replacement	23,670	-	-			
	TOTAL Other Capital Outlay	155,750	50,000	285,000	-	(285,000)	(50,000)
	<b>Total Capital Outlay</b>	<b>347,299</b>	<b>201,395</b>	<b>436,395</b>	<b>-</b>	<b>(436,395)</b>	<b>(201,395)</b>
<b>TOTAL POLICE DEPARTMENT</b>		<b>8,802,689</b>	<b>9,138,481</b>	<b>9,242,654</b>	<b>9,519,473</b>	<b>282,129</b>	<b>384,705</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 2017 Budget**

- State shared motor fuel tax allotments have remained consistent with \$800,000 estimated for FY 17
- \$600,000 budgeted for repairs to complete approximately two (2) miles of roadway improvements
- Estimated Restricted Fund Balance at April 30, 2017 is \$569,281

### **Challenges/Issues**

IMS Infrastructure Management Services inspected the Village's road system in 2014. On average, the road system is in "Very Good" condition. This rating is influenced by the miles of roads installed in the past ten years. More than 54% of the road area in the Village is "Very Good" or better. Of concern is the 9% of the pavement area that is currently rated at "Fair" or "Poor". These roads will require work sooner rather than later.

Within the next five years, the average road condition will decrease from an engineering assessment rating of 80 to 71 if no work is done. More importantly, the percentage of road area rated "Fair" or "Poor" (rating of 60 to 40) will increase to 18%. For the purposes of discussion, roads in these two categories will be referred to as "approaching reconstruction." Roads with a score of 69 today will reach a score of 40 within 10 years. The score of 40 is important, as this is the score at which resurfacing is no longer viable. The road will need to be reconstructed. The cost to resurface a road is \$14/square foot compared to \$80/square foot to reconstruct the road.

The cost of roadway improvement expenditures will far exceed the annual amount of revenue the Village receives from the motor fuel tax. In July 2015, the Village Board approved a 0.75 percentage-point increase in the home rule sales tax. Approximately

\$1.4 million of the revenue from this increase will supplement MFT Funds to create an annual road program valued at \$2 million.

**Fiscal Year 2016 Major Accomplishments**

The Village leveraged \$274,500 in MFT funds to receive \$682,500 in federal Local Assistance Functional Overlay funds to resurface Washington Street (0.44 miles) between US 34 and IL 71 and Harvey Road (1.13 miles) between Wolfs Crossing and US 30. The Village will apply the balance of the MFT funds, \$272,500, to resurface approximately 0.81 miles of residential streets located in the Old Reserve Hills subdivision.

**FY 2017 Expenditure descriptions:**

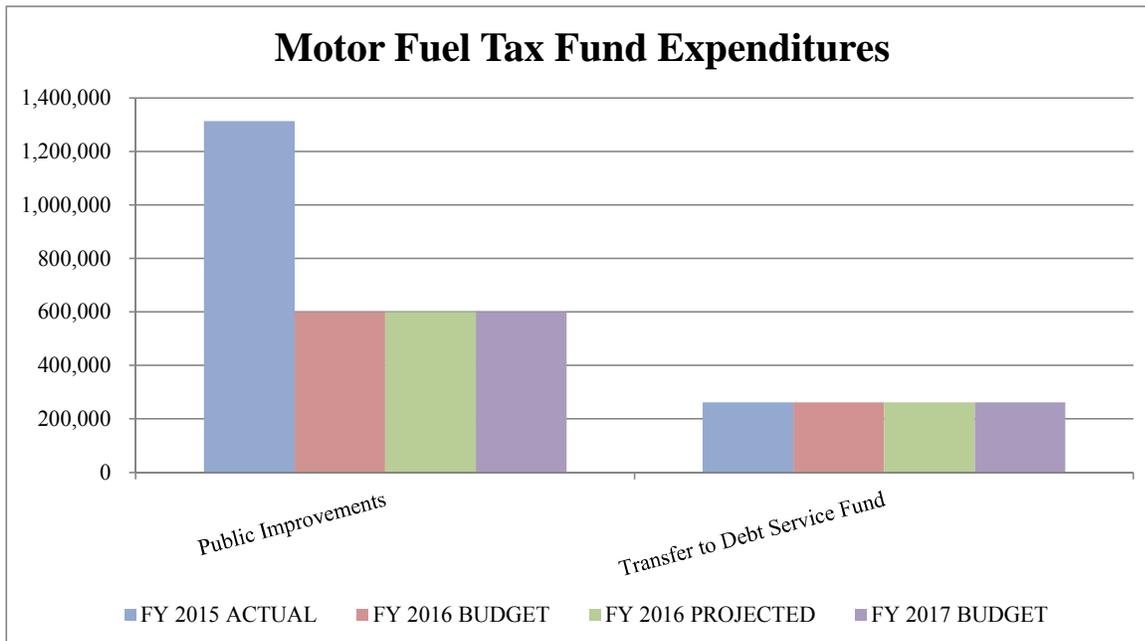
The Village will combine \$600,000 of MFT Funds with \$1,400,000 in Capital Improvement Funds to complete two projects totaling approximately \$2,000,000. The first project, estimated to cost \$1,620,000, will replace the concrete roadways in the Ogden Falls subdivision with bituminous pavement. The second project will resurface roads in various locations including near IL 71.

**Strategic Goals and Objectives**

- Maintain the Village roadway infrastructure at a pavement rating condition of 60 or better based on the Village Pavement Management Analysis program

**MOTOR FUEL TAX FUND (02)**

	<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 PROJECTED</b>	<b>FY 2017 BUDGET</b>	<i>FY 2017 Budget vs FY 2016 Projected Budget</i>	
<b>Beginning Fund Balance</b>	1,201,799	692,431	692,431	630,531	-9%	-9%
<b><u>REVENUES</u></b>						
State Allotments	812,454	810,000	800,000	800,000	0%	-1%
Other	251,980	-	-	-		
Interest Income	2,089	2,500	600	1,250	108%	-50%
<b>TOTAL REVENUE</b>	<b>1,066,522</b>	<b>812,500</b>	<b>800,600</b>	<b>801,250</b>	<b>0%</b>	<b>-1%</b>
<b><u>EXPENDITURES</u></b>						
Public Improvements	1,313,390	600,000	600,000	600,000	0%	0%
Transfer to Debt Service Fund	262,500	262,500	262,500	262,500	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>1,575,890</b>	<b>862,500</b>	<b>862,500</b>	<b>862,500</b>	<b>0%</b>	<b>0%</b>
<b>Revenues Over/Under Expenditures</b>	(509,368)	(50,000)	(61,900)	(61,250)	0%	-1%
<b>Other Financing Sources/(Uses)</b>	0	0	0	0	0%	0%
<b>Change in Fund Balance</b>	(509,368)	(50,000)	(61,900)	(61,250)	0%	-1%
<b>Ending Fund Balance</b>	<b>692,431</b>	<b>642,431</b>	<b>630,531</b>	<b>569,281</b>	<b>-10%</b>	<b>-11%</b>



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## **Debt Service Fund**

The Debt Service Fund is used to account for the principal, interest payments and paying agent fees for general obligation debt issued by the Village. Pledged Sales tax and Motor Fuel tax revenues transferred from the General Fund and Motor Fuel Tax Fund are used to finance the annual payment requirements. Principal payments are due 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 2017 Budget**

- This fund has revenues exceeding expenditures by \$200
- \$1,754,394 will be spent on paying debt service
- \$63,894 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, 2016, the Village has total gross outstanding debt of \$15,395,588 of which \$13,050,000 is principal. Additional descriptions of each bond issue are provided in the Financial Policy Section of the budget. The six outstanding debt issuances are as follows:

- Corporate Purpose Bond Series of 2006A  
Original Issue Amount: \$9,970,000                      Outstanding Principal: \$ 1,025,000  
Date of Maturity: December 15, 2017                      Outstanding Interest: \$ 66,650
  
- Corporate Purpose Bond Series of 2009  
Original Issue Amount: \$2,285,000                      Outstanding Principal: \$ 605,000  
Date of Maturity: December 1, 2017                      Outstanding Interest: \$ 37,738
  
- Corporate Purpose 2011 Refunding Bonds  
Original Issue Amount: \$2,300,000                      Outstanding Principal: \$1,800,000  
Date of Maturity: December 15, 2024                      Outstanding Interest: \$ 322,900
  
- Corporate Purpose 2013 Refunding Bonds  
Original Issue Amount: \$6,770,000                      Outstanding Principal: \$6,680,000  
Date of Maturity: December 15, 2027                      Outstanding Interest: \$1,626,800

- Corporate Purpose 2014 Refunding Bonds

Original Issue Amount: \$2,955,000

Date of Maturity: December 15, 2027

Outstanding Principal: \$2,940,000

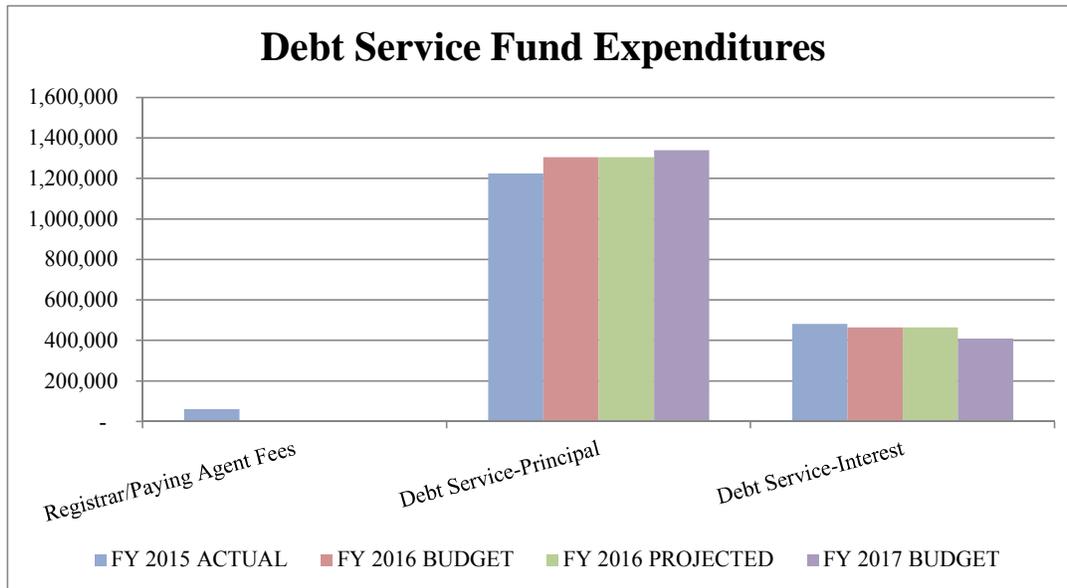
Outstanding Interest: \$ 291,500

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, 2016, 5% of the equalized assessed valuation was approximately \$39,408,543.
- √ 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 (20)**

	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 PROJECTED	FY 2017 BUDGET	FY 2017 Budget vs FY 2016	
					Projected	Budget
<b>Beginning Fund Balance</b>	24,833	63,494	63,494	63,694	0%	0%
<b>REVENUES</b>						
Transfer In - Other Funds	1,545,107	1,511,989	1,511,989	1,491,894	-1%	-1%
Transfer In - MFT Fund	262,500	262,500	262,500	262,500	0%	0%
Miscellaneous	3,132,634	-	-	-	-100%	-100%
Interest	137	200	200	200	0%	0%
<b>TOTAL REVENUE</b>	<b>4,940,378</b>	<b>1,774,689</b>	<b>1,774,689</b>	<b>1,754,594</b>	<b>-1%</b>	<b>-1%</b>
<b>EXPENDITURES</b>						
Registrar/Paying Agent Fees	61,682	3,000	4,000	4,000	0%	33%
Debt Service-Principal	1,225,000	1,305,000	1,305,000	1,340,000	3%	3%
Debt Service-Interest	482,368	465,489	465,489	410,394	-12%	-12%
<b>TOTAL EXPENDITURES</b>	<b>1,769,050</b>	<b>1,773,489</b>	<b>1,774,489</b>	<b>1,754,394</b>	<b>-1%</b>	<b>-1%</b>
<b>Revenues Over/Under Expenditures</b>	3,171,328	1,200	200	200		
<b>Other Financing Source/Use</b>	(3,132,668)	-	-	-		
<b>Change in Fund Balance</b>	38,660	1,200	200	200		
<b>Ending Fund Balance</b>	63,494	64,694	63,694	63,894	0%	-1%



**DEBT SERVICE FUND (20)**

		<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 PROJECTED</b>	<b>FY 2017 BUDGET</b>	<i>FY 2017 Budget vs FY 2016 Projected Budget</i>	
<b><u>Professional Services</u></b>							
52-8220	Registrar/Paying Agent Fees	61,682	3,000	4,000	4,000	-	1,000
	<b>Total Professional Services</b>	<b>61,682</b>	<b>3,000</b>	<b>4,000</b>	<b>4,000</b>	<b>-</b>	<b>1,000</b>
<b><u>Debt Service</u></b>							
59-8200	Debt Principal						
	2006A - Village Hall & Town Center	475,000	500,000	500,000	500,000	-	-
	2007B - Douglas Rd	250,000	265,000	265,000	-	(265,000)	(265,000)
	2009 - Douglas Rd	295,000	310,000	310,000	320,000	10,000	10,000
	2011 - Refunding 2004A	160,000	170,000	170,000	180,000	10,000	10,000
	2013-Refunding Bond	45,000	45,000	45,000	45,000	-	-
	2014-Refunding Bond	-	15,000	15,000	295,000	280,000	280,000
	<b>Total Debt Principal</b>	<b>1,225,000</b>	<b>1,305,000</b>	<b>1,305,000</b>	<b>1,340,000</b>	<b>35,000</b>	<b>35,000</b>
59-8201	Bond Payments - Interest						
	2006A - Village Hall & Town Center	123,881	65,575	65,575	44,075	(21,500)	(21,500)
	2007B - Douglas Rd	42,369	9,938	9,938	-	(9,938)	(9,938)
	2009 - Douglas Rd	47,218	36,894	36,894	25,269	(11,625)	(11,625)
	2011 - Refunding 2004A	68,600	65,400	65,400	60,300	(5,100)	(5,100)
	2013-Refunding Bond	200,300	199,400	199,400	198,500	(900)	(900)
	2014-Refunding Bond	-	88,283	88,283	82,250	(6,033)	(6,033)
	<b>Total Bond Payments - Interest</b>	<b>482,368</b>	<b>465,489</b>	<b>465,489</b>	<b>410,394</b>	<b>(55,096)</b>	<b>(55,096)</b>
59-8500	Payment to Escrow Agent	3,132,668	-	-	-	-	-
	<b>Total Debt Service</b>	<b>4,840,036</b>	<b>1,770,489</b>	<b>1,770,489</b>	<b>1,750,394</b>	<b>(20,096)</b>	<b>(20,096)</b>
<b>TOTAL DEBT SERVICE FUND</b>		<b>4,901,718</b>	<b>1,773,489</b>	<b>1,774,489</b>	<b>1,754,394</b>	<b>(20,096)</b>	<b>(19,096)</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 2017 Budget**

With a new dedicated revenue source (Home Rule Sales Tax), this fund has an increased budget of \$6.4 million. There are thirteen scheduled projects for FY 2017.

### **Challenges/Issues**

Funding for FY 2017 capital improvements may be supplied from new bond proceeds; grant revenues; proceeds from a 0.75% Home Rule Sales Tax instituted January 1, 2016; transfer from the General fund; and from new developments which are charged 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.

### **Major Accomplishments**

- Completed the installation of new Village Entryway signage.
- Acquired property upon which to construct the new police facility
- Resurfaced various streets throughout the Village.

### **FY 2017 Expenditure descriptions:**

- Annual Road Resurface (\$1,400,000) – Resurface and reconstruction of roadways
- Downtown Brick Pavers (\$105,000) – Reset and repair brick pavers
- IL 71 Reconstruction (\$120,000) – Village share of IDOT project
- Minkler Road Bridge Repairs (\$88,000) – Preliminary engineering for bridge replacement
- Paths & Sidewalk Connections (\$38,100) – Install neighborhood connectors
- Police Facility (New) (\$2,300,000) – architectural design and engineering
- US 34 Reconstruction (\$113,600) – Village share of IDOT project
- Salt Dome Roof Repair (\$27,500) – Replace shingles
- Sidewalk Replacements (\$40,000) – Replace damaged sidewalk on Ashlawn Avenue
- Stormwater Improvements (\$50,500) – Repair drainage issues throughout the Village
- Village Hall Expenditures (\$400,000) – enterprise wide software solution
- Village Hall Boardroom (\$125,000) – audio/visual equipment upgrade
- Wolf's Crossing Rd (\$1,636,000) - Phase I (environmental) engineering

**CAPITAL IMPROVEMENT FUND (06)**

	<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 PROJECTED</b>	<b>FY 2017 BUDGET</b>	<i>FY 2017 Budget vs FY 2016 Projected Budget</i>	
<b>Beginning Fund Balance</b>	660,420	257,558	257,558	348,613	35%	35%
<b><u>REVENUES</u></b>						
Local Sales tax	-	-	855,000	2,900,000	239%	100%
Charges for Service	-	-	-	564,559	100%	100%
Impact Fees	-	-	-	150,000	100%	100%
Grant Proceeds	15,899	-	255	-	-100%	0%
Interest	2,388	-	800	2,500	213%	100%
<b>TOTAL REVENUE</b>	<b>18,287</b>	<b>-</b>	<b>856,055</b>	<b>3,617,059</b>	<b>323%</b>	<b>100%</b>
<b><u>EXPENDITURES</u></b>						
<b>Capital Improvements</b>						
Annual Road Program	-	-	450,000	1,400,000	211%	100%
Downtown Brick Pavers	-	-	-	105,000	100%	100%
IL 71-Village Share (IDOT)	-	-	-	120,000	100%	100%
Mill Rd Expense	58,075	-	-	-		
Minkler Rd Bridge Repair	-	-	-	88,000	100%	100%
Other Capital Outlay	200,382	-	-	-		
Paths & Sidewalk Connections	-	-	-	38,100	100%	100%
Police Facility (New)	-	-	200,000	2,300,000	1050%	100%
Rt 34 from W Village Limits to	-	-	-	113,600	100%	100%
Salt Dome Roof Repair	-	-	-	27,500	100%	100%
Sidewalk Replacements	-	-	-	40,000	100%	100%
Stormwater Improvements	-	-	-	50,500	100%	100%
Village Hall Expenditures	162,692	-	115,000	525,000	357%	100%
Wolf's Crossing Rd	-	-	-	1,636,000	100%	100%
<b>TOTAL EXPENDITURES</b>	<b>421,149</b>	<b>-</b>	<b>765,000</b>	<b>6,443,700</b>	<b>-100%</b>	<b>-100%</b>
<b>Revenues Over/Under Expenditures</b>	<b>(402,862)</b>	<b>-</b>	<b>91,055</b>	<b>(2,826,641)</b>	<b>-3204%</b>	<b>-100%</b>
<b>Other Financing Source/Use</b>						
Transfer In - Escrow	-	-	-	970,000	100%	100.00
Transfer to Vehicle Fund	-	-	-	(500,000)		
Bond Proceeds	-	-	-	30,000,000	100%	100.00
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,470,000</b>	<b>100%</b>	<b>100.00</b>
<b>Ending Fund Balance</b>	<b>257,558</b>	<b>257,558</b>	<b>348,613</b>	<b>27,991,972</b>	<b>7930%</b>	<b>10768%</b>

## 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, 165 miles of water main, 2,543 fire hydrants and several thousand feet of water service lines. The system has 11,200 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 increased to 23.5 FTE's with the addition of two new Technician I positions during FY 2015. In FY 2016, a Technician I left the department and the position remains vacant. 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 2013</b>	<b>Actual FY2014</b>	<b>Actual FY 2015</b>	<b>Budget FY 2016</b>	<b>Projected FY 2016</b>	<b>Budget FY 2017</b>
Public Works Director	1.0	1.0	1.0	1.0	1.0	1.0
Utility Services Director	-	-	-	1.0	1.0	1.0
Public Works Assistant Dir.	1.0	1.0	1.0	1.0	1.0	1.0
Administrative Assistant	1.5	1.5	1.5	1.5	1.0	1.5
Operations Superintendent	2.0	2.0	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	7.5	7.5	10.0	9.0	10.0
Technicians II	5.0	5.0	5.0	4.0	4.0	4.0
<b>Total</b>	<b>21.5</b>	<b>21.0</b>	<b>21.0</b>	<b>23.5</b>	<b>22.0</b>	<b>23.5</b>

### **Fiscal Year 2017 Budget**

- Total revenues of \$5.2 million
- Total expenses of \$5.2 million
- Ending Unrestricted Net Assets Balance of \$3.1 million

### **Revenues**

Budgeted total revenues have decreased 4%.

- The largest component of water revenue is user charges which are estimated to decrease 3% (\$173,000).
- Grants revenue, the amount of treasury rebate being received on the 2009 bond issue, decreases annually.
- Interest earnings are estimated to decrease 76% (\$19,000) due to reduced balances.
- Donations/contributions are estimated to be consistent with prior years.

### **Expenses**

Total expenses have increased by 4% compared to the FY 2016 Budget.

- Personnel services increased 3% (\$32,000) due to regular salary adjustments.
- Insurance/benefits increased 1% (\$4,491) due to industry increases.
- Professional services increased 77% (\$71,000) for a one-time expense to conduct a water rate study.
- Contractual services increased 7% (\$110,000) primarily due to line item increases in the following areas: Electricity Pumping Expenses (\$15,200) due to cost increases from suppliers; Well Maintenance (\$150,000) to pull and inspect Well #8; Water Main Maintenance (\$10,000) for valve maintenance; and other minor changes. These increases are offset by line item decreases in General Insurance (\$47,200), Maintenance Equipment (\$21,000), Sewer Main Maintenance (\$7,000), and other minor adjustments.
- Communication increased 9% (\$5,600) due to adjustments in vendor costs.
- Professional development is unchanged.
- Operating supplies decreased 36% (\$44,000) due to adjustments in line items to historical expenditures and the purchase of new meter expenses moved to the W&S Capital Fund. The cost of fuel decreased 13% (8,700).
- Debt service remains similar to the prior fiscal year.

### **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 accordance with all regulatory requirements. The plan will identify system costs and will drive the discussion of funding options. The Village will conduct a rate study to ensure revenue is sufficient to address revenue needs to address operating and long-term capital improvements.

### **Fiscal Year 2016 Major Accomplishments**

- The Village commenced a Sub-Regional Water Supply & Treatment Analysis with the Village of Montgomery and City of Yorkville. The goal is to determine the feasibility, cost, and location of a shared potable water treatment plant along the Fox River. SPO 1.3.1, 4.16, and 6.33
- Rehab/relining program of old manholes and deteriorating sanitary lines in Village to reduce inflow and infiltration of storm water into the sanitary sewers. SPO 1.3.1

- Monitored IDOT’s IL 71 reconstruction projects. Protected and adjusted Village facilities as necessary. SPO 6.3.3
- GPS/GIS water structures identified included all fire hydrants north of the river are completed. SPO 1.3.1
- Completed painting of Ogden Falls water tower. SPO 1.3.1
- Completed major emergency repairs to Well #4. SPO 1.3.1
- Relocated the US 34 watermain west of Orchard Road in advance of IDOT’s reconstruction project. SPO 6.3.3
- Implemented leak detection program and annual well meter testing to reduce real losses. SPO 1.31 and 6.3.3
- Implemented a 4-year valve excising program. SPO 1.3.1
- Implemented a proactive maintenance program for the Village’s wells. SPO 1.3.1

**Strategic Planning Objectives for Fiscal Year 2017**

- Rehab/relining program of old manholes and deteriorating sanitary lines continues within the Village to reduce inflow and infiltration of storm water into the sanitary sewers. SPO 1.3.1
- Monitor IDOT’s US 34 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 adjacent communities, IEPA, 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
- Identify functions that could be done in house compared to contracting out. SPO 1.3.1
- Conduct a water and sewer rate study. SPO 1.1.2, 1.1.5, and 1.3.1
- Implement a program for changing our main line water valves that are in valve boxes and getting them in valve vaults. SPO 1.3.1

**Performance Measures**

<b>Performance Indicator</b>	<b>Actual FY 2013</b>	<b>Actual FY 2014</b>	<b>Actual FY 2015</b>	<b>Projected FY 2016</b>	<b>Budgeted FY 2017</b>
<b><u>Water System</u></b>					
Wells	8	8	8	8	8
Water Towers	5	5	5	5	5
# of Accounts	10,682	10,873	11,083	11,193	11,601
Wells out of service (total hours)	-	-	4,200	1,000	1,000
Media change outs	-	-	2	1	-

<b>Performance Indicator</b>	<b>Actual FY 2013</b>	<b>Actual FY 2014</b>	<b>Actual FY 2015</b>	<b>Projected FY 2016</b>	<b>Budgeted FY 2017</b>
Total B-boxes	-	-	11,071	11,081	11,581
B-box Inspected	-	-	1,054	1,200	1,852
B-box Repaired	-	-	73	125	125
Percentage B-box Repaired	-	-	1%	1%	1%
Total Meters	10,690	10,881	11,091	11,201	11,593
Meter/reader repaired	-	-	140	266	200
Percentage Meter/reader repaired	-	-	1%	2%	2%
Customer Meter Readings	64,410	65,680	66,556	67,221	67,221
Final reads	1,443	1,491	1,356	1,396	1,400
Well Readings (in hours)	5840	5840	5,840	5,840	5,480
Shutoff (letter/shutoffs)	1,358	972	843	1,095	900
Service Calls from Property Owner	390	311	198	200	250
Miles of water main	-	-	162	165	165
Water leaks in main line	-	-	12	15	17
Leaks / mile of main	-	-	0.07	0.09	0.1
Water leaks in service line	-	-	12	23	46
Water valves repaired or replaced	-	-	4	4	4
Total fire hydrants	-	-	2,272	2,543	2,543
Hydrants flushed	-	-	4,574	4,650	4,680
Percentage flushed	-	-	201%	202%	203%
Hydrants repaired or replaced	-	-	14	20	20
Percentage repaired	-	-	1%	1%	1%
<b><u>Sanitary System</u></b>					
# of Accounts	10,466	10,695	10,759	10,869	10,900
Shutoff for Fox Metro	247	332	368	302	300
Service Calls from Property Owner	-	-	40	42	45
<b><u>J.U.L.I.E. Locate Tickets</u></b>	7,259	6,853	6,058	6,500	6,800

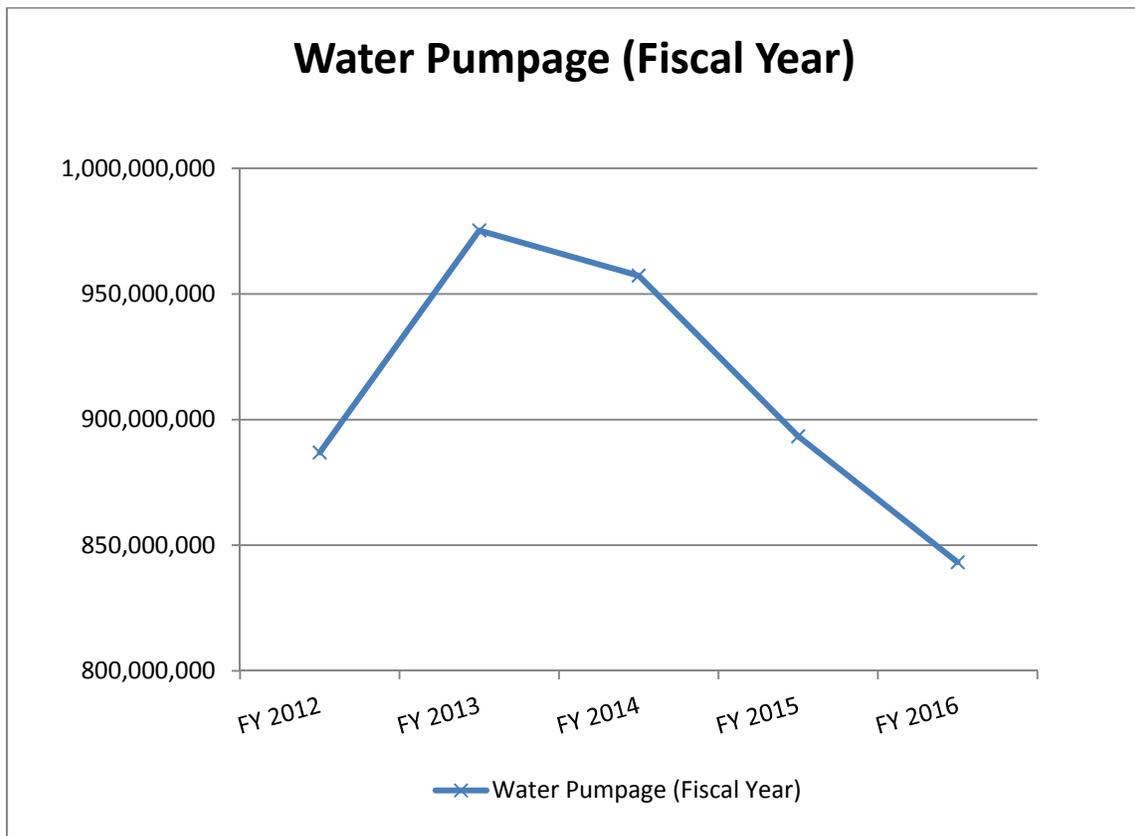
**Billed Water Accounts on a Bi-Monthly Basis for the Last Four Fiscal Years**

	FY 2013	FY 2014	FY 2015	FY 2016
May	10,733	10,829	11,013	11,083
July	10,712	10,843	11,025	11,068
September	10,766	10,901	11,145	11,123
November	10,766	10,927	11,164	11,120
January	10,818	10,962	11,193	11,117
March	10,815	10,973	11,184	11,125

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

	FY 2013	FY 2014	FY 2015	FY 2016
May	89,625,000	81,581,000	80,119,000	72,035,000
June	115,986,000	80,521,000	83,336,000	72,181,000
July	115,945,000	99,636,000	88,172,000	79,457,000
August	93,733,000	98,405,000	83,872,000	89,103,000
September	89,193,000	89,622,000	79,469,000	77,146,000
October	72,019,000	74,927,000	73,765,000	69,747,000
November	64,939,000	74,927,000	70,537,000	63,146,000
December	67,443,000	69,252,000	68,263,000	64,379,000
January	68,380,000	75,633,000	69,256,000	65,434,000
February	61,055,000	66,709,000	63,003,000	61,452,000
March	69,717,000	71,541,000	67,252,000	63,457,000
April	67,224,000	74,525,000	66,324,000	*65,000,000
<b>Totals:</b>	<b>975,259,000</b>	<b>957,279,000</b>	<b>893,368,000</b>	<b>*842,537,000</b>

\*Estimated



**WATER AND SEWER FUND (05)  
FUND SUMMARY**

	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 PROJECTED	FY 2017 BUDGET	FY 2017 Budget vs FY 2016	
					Projected	Budget
<b>Beginning Unrestricted Net Assets</b>	8,563,824	2,585,590	9,666,628	3,922,169	-59%	52%
<b><u>REVENUES</u></b>						
Charges for Services	6,024,320	5,263,500	5,019,115	5,090,500	1%	-3%
Permits	280	300	300	300	0%	0%
Grants	95,321	95,000	90,270	86,000	-5%	-9%
Interest	23,382	25,000	6,000	6,000	0%	-76%
Donations/Contributions	26,201	6,000	8,000	8,000	0%	33%
Miscellaneous	16	-	50	-	0%	0%
<b>TOTAL REVENUE</b>	<b>6,169,520</b>	<b>5,389,800</b>	<b>5,123,735</b>	<b>5,190,800</b>	1%	-4%
<b><u>EXPENSES</u></b>						
Personnel Services	963,201	1,117,208	1,072,900	1,148,960	7%	3%
Insurance and Benefits	397,955	470,007	423,605	474,498	12%	1%
Professional Services	83,151	92,800	92,600	163,800	77%	77%
Contractual Services	1,657,724	1,494,718	1,480,018	1,604,399	8%	7%
Communication	56,944	60,101	65,600	65,667	0%	9%
Professional Development	8,162	15,400	15,550	15,400	-1%	0%
Operating Supplies	202,775	121,400	106,007	77,900	-27%	-36%
Debt Service	1,696,804	1,684,208	1,684,208	1,684,575	0%	0%
<b>TOTAL EXPENSES</b>	<b>5,066,717</b>	<b>5,055,842</b>	<b>4,940,488</b>	<b>5,235,199</b>	6%	4%
<b>Change in Unrestricted Net Assets</b>	1,102,803	333,958	183,247	(44,399)		
<b>Other Financing Source/Use</b>						
Transfer to Water & Sewer Capital	-	-	(5,927,706)	(500,000)	-92%	-100%
Transfer to Vehicle Fund	-	-	-	(232,500)	100%	100%
<b>Total Other Financing Source/Use</b>	-	-	<b>(5,927,706)</b>	<b>(732,500)</b>	-88%	-100%
<b>Ending Unrestricted Net Assets</b>	<b>9,666,628</b>	<b>2,919,548</b>	<b>3,922,169</b>	<b>3,145,270</b>	-20%	8%

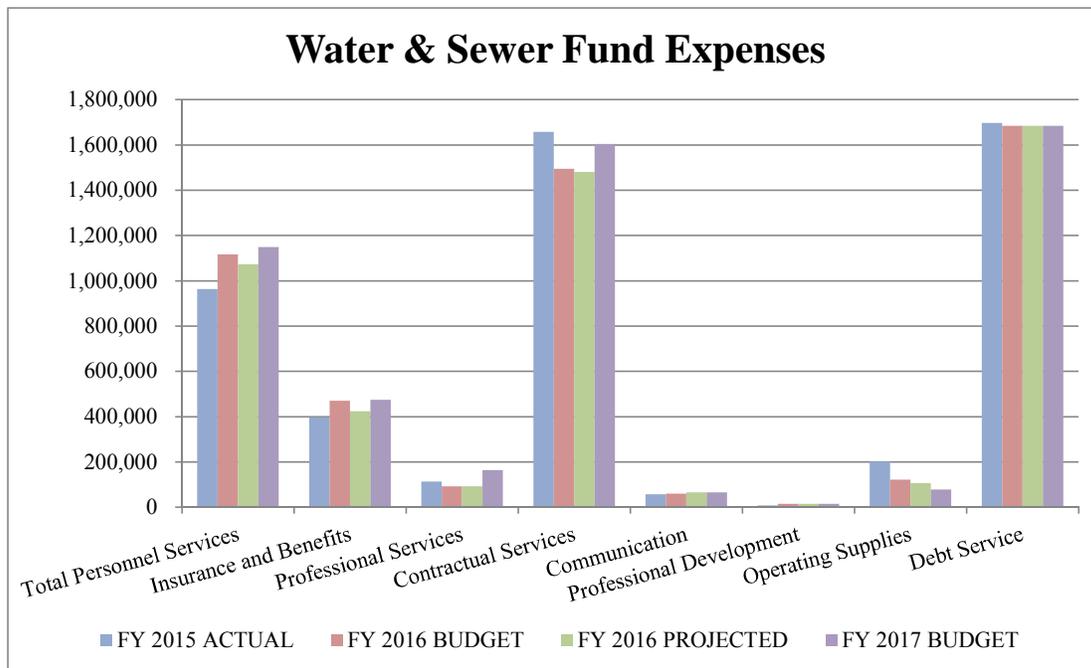
\*Other Financing Source/Use transfers to the W&S Capital Fund

**WATER AND SEWER FUND (05)  
REVENUE SUMMARY**

REVENUE	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 PROJECTED	FY 2017 BUDGET	FY 2017 Budget vs FY 2016	
					Projected	Budget
<b>Charges for Service</b>						
Water	3,636,806	3,800,000	3,650,000	3,700,000	1%	-3%
Sewer Maintenance	1,260,387	1,400,000	1,276,115	1,300,000	2%	-7%
Water & Sewer Recapture	376	-	1,000	-	-100%	0%
Water Tap on Fees	971,913	-	-	-	0%	0%
MXU Fees	63,835	-	-	-	0%	0%
Bulk Water Sales	12,827	3,500	3,500	4,500	29%	29%
Meter Sales	6,564	5,000	-	-	0%	-100%
Inspections/Observations	13,474	10,000	15,000	18,000	20%	80%
Consumption Reports	37,890	30,000	32,500	33,000	2%	10%
Reimbursements	20,249	15,000	41,000	35,000	-15%	133%
<b>Total C.F.S</b>	<b>6,024,320</b>	<b>5,263,500</b>	<b>5,019,115</b>	<b>5,090,500</b>	<b>1%</b>	<b>-3%</b>
<b>Permits</b>	280	300	300	300	0%	0%
<b>Grants</b>	95,321	95,000	90,270	86,000	-5%	-9%
<b>Interest</b>	23,382	25,000	6,000	6,000	0%	-76%
<b>Donations/Contributions</b>	26,201	6,000	8,000	8,000	0%	33%
<b>Miscellaneous</b>	16	-	50	-	-100%	0%
<b>TOTAL REVENUE</b>	<b>6,169,520</b>	<b>5,389,800</b>	<b>5,123,735</b>	<b>5,190,800</b>	<b>1%</b>	<b>-4%</b>

**WATER AND SEWER FUND (05)  
EXPENSE SUMMARY**

EXPENSES	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 PROJECTED	FY 2017 BUDGET	FY 2017 Budget vs FY 2016	
					Projected	Budget
<b>Personnel Services</b>						
Salaries Full-Time	908,205	1,045,415	1,022,100	1,074,986	5%	3%
Salaries Part-Time	8,882	17,949	20,800	17,976	-14%	0%
Overtime	46,114	53,844	30,000	55,998	87%	4%
<b>Total Personnel Services</b>	<b>963,201</b>	<b>1,117,208</b>	<b>1,072,900</b>	<b>1,148,960</b>	7%	3%
<b>Insurance and Benefits</b>	397,955	470,007	423,605	474,498	12%	1%
<b>Professional Services</b>	113,331	92,800	92,600	163,800	77%	77%
<b>Contractual Services</b>	1,657,724	1,494,718	1,480,018	1,604,399	8%	7%
<b>Communication</b>	56,944	60,101	65,600	65,667	0%	9%
<b>Professional Development</b>	8,162	15,400	15,550	15,400	-1%	0%
<b>Operating Supplies</b>	202,775	121,400	106,007	77,900	-27%	-36%
<b>Debt Service</b>	1,696,804	1,684,208	1,684,208	1,684,575	0%	0%
<b>TOTAL EXPENSES</b>	<b>5,096,897</b>	<b>5,055,842</b>	<b>4,940,488</b>	<b>5,235,199</b>	6%	4%



**WATER AND SEWER FUND (05)  
OPERATIONS AND MAINTENANCE (00)**

		<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 PROJECTED</b>	<b>FY 2017 BUDGET</b>	<i>FY 2017 Budget vs FY 2016 Projected Budget</i>	
<b><u>Personnel Services</u></b>							
50-6210	Salaries, Full-Time	908,205	1,045,415	1,022,100	1,074,986	52,886	29,571
50-6222	Salaries, Part-Time	8,882	17,949	20,800	17,976	(2,824)	27
50-6230	Overtime	46,114	53,844	30,000	55,998	25,998	2,154
<b>Total Personnel Services</b>		<b>963,201</b>	<b>1,117,208</b>	<b>1,072,900</b>	<b>1,148,960</b>	<b>76,060</b>	<b>31,752</b>
<b><u>Insurance and Benefits</u></b>							
51-6310	FICA	72,943	84,965	80,000	86,292	6,292	1,327
51-6315	IMRF	107,993	131,247	118,000	125,807	7,807	(5,440)
51-6330	Health Insurance	200,888	236,227	210,500	243,945	33,445	7,718
51-6333	Life Insurance	474	552	505	545	40	(7)
51-6334	Post Employment Benefits	1,625	-	-	-	-	-
51-6335	Dental Insurance	14,032	17,016	14,600	17,909	3,309	893
<b>Total Insurance and Benefits</b>		<b>397,955</b>	<b>470,007</b>	<b>423,605</b>	<b>474,498</b>	<b>50,893</b>	<b>4,491</b>
<b><u>Professional Services</u></b>							
52-6480	Engineering Expense	4,113	4,000	7,000	75,000	68,000	71,000
52-6520	Legal Services	-	2,000	-	2,000	2,000	-
52-6522	IT Services	52,863	50,000	50,000	50,000	-	-
52-6530	Miscellaneous Professional Services						
	Investment Expense	-	1,000	1,000	1,000	-	-
	Credit Card & Collection Processing Fees	24,125	28,000	27,000	28,000	1,000	-
	VANCO Services	1,649	2,000	1,800	2,000	200	-
	Drug Screens	1,275	700	700	700	-	-
	OSHA Testing	-	600	600	600	-	-
	Miscellaneous	3,131	-	-	-	-	-
<b>Total Miscellaneous Professional Services</b>		<b>30,180</b>	<b>32,300</b>	<b>31,100</b>	<b>32,300</b>	<b>1,200</b>	<b>-</b>

**WATER AND SEWER FUND (05)**  
**OPERATIONS AND MAINTENANCE (00)**

		<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 PROJECTED</b>	<b>FY 2017 BUDGET</b>	<i>FY 2017 Budget vs FY 2016 Projected Budget</i>	
52-8220	Registrar/Paying Agent Fees Fees for all Water & Sewer debt	26,175	4,500	4,500	4,500	-	-
<b>Total Professional Services</b>		<b>113,331</b>	<b>92,800</b>	<b>92,600</b>	<b>163,800</b>	<b>71,200</b>	<b>71,000</b>
<b><u>Contractual Services</u></b>							
53-6500	General Insurance	59,745	79,018	79,018	31,789	(47,229)	(47,229)
53-6555	Rental Expense Rental of equipment for water main breaks, water or sewer line repair	236	5,000	2,000	3,000	1,000	(2,000)
53-6585	Uniform Service Uniform rental service staff	8,563	5,600	10,300	8,200	(2,100)	2,600
53-6595	Water Analysis In-house water sampling Community Water Supply Testing Fund	14,081	15,000	15,000	15,000	-	-
53-6606	J.U.L.I.E. Underground utility location services	10,421	10,000	11,600	12,000	400	2,000
53-6770	Pumping Expense, Electricity Electricity expense for wells 3, 4, 6, 7, 8, 9, 10, and 11	415,970	507,000	507,000	522,210	15,210	15,210
53-7310	Maintenance; Building Maintenance and security system fees on well houses and lift stations, and PW cleaning service	36,641	28,800	28,000	32,900	4,900	4,100
53-7315	Maintenance; Equipment Maintenance and repair to public works vehicles or equipment	25,644	60,500	40,500	39,500	(1,000)	(21,000)

**WATER AND SEWER FUND (05)**  
**OPERATIONS AND MAINTENANCE (00)**

		<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 PROJECTED</b>	<b>FY 2017 BUDGET</b>	<i>FY 2017 Budget vs FY 2016 Projected Budget</i>	
53-7365	Maintenance; Safety Equipment Safety equipment for the chlorine rooms at the Village wells	6,893	2,000	2,000	2,000	-	-
53-7375	Maintenance; Garage Maintenance at the Public Works Facility garage	329	1,000	500	1,000	500	-
53-7380	Maintenance; Wells Maintenance and chemicals for wells 3, 4, 6, 7, 8, 9, 10 and 11	346,022	136,200	136,200	286,200	150,000	150,000
53-7390	Maintenance; Sewer Main Maintenance on all Village sewer lines including lift stations and televising lines	297,933	80,000	73,000	73,000	-	(7,000)
53-7400	Maintenance; Water Meters Maintenance on any water meter in the Village	8,296	14,000	14,000	14,000	-	-
53-7410	Maintenance; Water Tower Maintenance on the Village water towers and supplies, such as light bulbs and cathodic protection	1,629	5,000	5,000	5,000	-	-
53-7415	Maintenance; Water Main Maintenance on all Village water mains including all necessary parts	38,243	90,600	96,900	100,600	3,700	10,000

**WATER AND SEWER FUND (05)**  
**OPERATIONS AND MAINTENANCE (00)**

		<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 PROJECTED</b>	<b>FY 2017 BUDGET</b>	<i>FY 2017 Budget vs FY 2016 Projected Budget</i>	
53-7420	Maintenance; Fire Hydrants Purchase of new fire hydrants and maintenance of existing hydrants	12,860	10,000	14,000	13,000	(1,000)	3,000
53-7425	Maintenance; Radium Removal  Operation of the radium removal equipment	374,218	445,000	445,000	445,000	-	-
<b>Total Contractual Services</b>		<b>1,657,724</b>	<b>1,494,718</b>	<b>1,480,018</b>	<b>1,604,399</b>	<b>124,381</b>	<b>109,681</b>
<b><u>Communication</u></b>							
54-6550	Printing Expense Outsourcing the printing of utility bills	12,598	14,000	15,100	15,100	-	1,100
54-6715	Advertising, Bids and Records Advertising and bid award documents for water or sewer projects	254	500	500	500	-	-
54-6765	Postage Postage for utility bills	31,850	35,000	35,000	35,000	-	-
54-6785	Telephone Expense All telecommunication expenses that include auto dialers for the SCADA system, lift stations, and cell phones	12,242	10,601	15,000	15,067	67	4,466
<b>Total Communication</b>		<b>56,944</b>	<b>60,101</b>	<b>65,600</b>	<b>65,667</b>	<b>67</b>	<b>5,566</b>

**WATER AND SEWER FUND (05)  
OPERATIONS AND MAINTENANCE (00)**

			<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 PROJECTED</b>	<b>FY 2017 BUDGET</b>	<i>FY 2017 Budget vs FY 2016 Projected Budget</i>	
<b><u>Professional Development</u></b>								
55-6566	Travel and Training		3,355	4,700	4,700	4,700	-	-
	Continuing education classes, local and out-of-state for water operators and staff							
55-6730	Dues		4,807	10,700	10,700	10,700	-	-
	American Water Works Association Illinois Rural Water Association Kane County Water National Safety Council							
55-6806	Miscellaneous		-	-	150	-	(150)	-
<b>Total Professional Development</b>			<b>8,162</b>	<b>15,400</b>	<b>15,550</b>	<b>15,400</b>	<b>(150)</b>	<b>-</b>
<b><u>Operating Supplies</u></b>								
56-6720	Books & Publication		89	-	107	200	93	200
56-6735	Gasoline		51,257	64,400	57,400	55,700	(1,700)	(8,700)
	Gasoline purchase for Public Works vehicles							
56-6740	Office Supplies		1,634	4,000	3,000	3,000	-	(1,000)
	Day-to-day office supplies; i.e. pens, pencils, computer paper stationary, keys, etc							
56-6806	Miscellaneous		1,401	1,000	1,000	1,000	-	-
56-6810	Uncollectable Utility Bills		7,177	-	1,500	-	(1,500)	-

**WATER AND SEWER FUND (05)**  
**OPERATIONS AND MAINTENANCE (00)**

		<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 PROJECTED</b>	<b>FY 2017 BUDGET</b>	<i>FY 2017 Budget vs FY 2016 Projected Budget</i>	
56-7425	Maintenance, Supplies Inspector supplies; i.e. daily log books, file folders, maps	1,364	1,000	500	500	-	(500)
56-7445	Tool Expense Tools for vehicles, fire hydrants or water shut-offs	878	1,000	2,500	1,500	(1,000)	500
56-7892	Water Meter Supplies Cable, repair parts, reading software, handheld support	-	50,000	40,000	16,000	(24,000)	(34,000)
	Total Water Meter Supplies	138,974	50,000	40,000	16,000	(24,000)	(34,000)
	<b>Total Operating Supplies</b>	<b>202,775</b>	<b>121,400</b>	<b>106,007</b>	<b>77,900</b>	<b>(28,200)</b>	<b>(43,700)</b>
	<b>TOTAL WATER/SEWER OPERATION &amp; MAINTENANCE</b>	<b>3,400,093</b>	<b>3,371,634</b>	<b>3,256,280</b>	<b>3,550,624</b>	<b>294,251</b>	<b>178,790</b>

**WATER AND SEWER FUND (05)**  
**OPERATIONS AND MAINTENANCE (00)**

		<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 PROJECTED</b>	<b>FY 2017 BUDGET</b>	<i>FY 2017 Budget vs FY 2016 Projected Budget</i>	
<b><u>Debt Service</u></b>							
59-7900	Revolving Loan-Principal(1997 & 2004 IEPA loans	123,005	127,172	127,172	130,595	3,423	3,423
59-7901	Revolving Loan-Interest(1997 & 2004 IEPA loans)	25,860	21,694	21,694	18,261	(3,433)	(3,433)
59-8202	2012 Bond Payment - Principal	315,000	320,000	320,000	330,000	10,000	10,000
59-8203	2013 Bond Payment - Principal	10,000	10,000	10,000	10,000	-	-
59-8204	2014 Bond Payment - Principal	-	5,000	5,000	165,000	160,000	160,000
59-8208	2006B Bond Payment - Principal	115,000	125,000	125,000	125,000	-	-
59-8209	2007A Bond Payment - Principal	150,000	150,000	150,000	-	(150,000)	(150,000)
59-8210	2009 Bond Payment - Principal	275,000	285,000	285,000	300,000	15,000	15,000
59-8211	2011 Bond Payment - Principal	130,000	130,000	130,000	130,000	-	-
59-8212	2012 Bond Payment - Interest	54,400	48,100	48,100	41,700	(6,400)	(6,400)
59-8213	2013 Bond Payment - Interest	54,150	53,950	53,950	53,750	(200)	(200)
59-8214	2014 Bond Payment - Interest	-	31,174	31,174	29,050	(2,124)	(2,124)
59-8218	2006B Bond Payment - Interest	37,982	15,937	15,937	10,625	(5,312)	(5,312)
59-8219	2007A Bond Payment - Interest	39,000	6,000	6,000	-	(6,000)	(6,000)
59-8220	2009 Bond Payment - Interest	315,332	305,706	305,706	295,019	(10,687)	(10,687)
59-8220	2011 Bond Payment - Interest	52,075	49,475	49,475	45,575	(3,900)	(3,900)
<b>Total Debt Service</b>		<b>1,696,804</b>	<b>1,684,208</b>	<b>1,684,208</b>	<b>1,684,575</b>	<b>367</b>	<b>367</b>
<b>TOTAL WATER AND SEWER FUND</b>		<b>5,096,897</b>	<b>5,055,842</b>	<b>4,940,488</b>	<b>5,235,199</b>	<b>294,618</b>	<b>179,157</b>

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## **Water and Sewer Capital 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, 165 miles of water main, 2,543 fire hydrants and several thousand feet of water service lines. The system has 11,200 water meters installed providing the basis for billing customers that 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.

### **Fiscal Year 2017 Budget**

- Total revenues of \$296,000
- Transfer from Water & Sewer Fund of \$500,000
- Total expenses of \$659,900
- Ending Unrestricted Net Assets Balance of \$5.5 million

### **Challenges/Issues**

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.

### **FY 2017 Expenditure descriptions:**

#### **Water Meter Supplies**

\$135,000 is budgeted to install water meters for new homes and commercial developments and to replace existing meters.

#### **Sanitary Sewer Lining Program**

The budget includes \$80,000 to continue the annual sewer-lining program. The program is completed by the Fox Valley Metropolitan Sanitary District contractor because of an Intergovernmental Agreement the Village has with the Sanitary District. The program will eliminate tree root blockages and infiltration problems in the system.

#### **SCADA Replacement/Lift Stations**

The budget includes \$335,000 for the second year of a two-year system upgrade and implementation of the SCADA system. In FY 2016, the Village well systems will have the 10-year old Program Logic Controllers (PLCs); Operator Interface Terminals (OIT), and communication system upgraded and also add power meters and protection. In Fiscal Year 2017, the Village will install Ta Supervisory Control and Data Acquisition solution in the sanitary lift stations.

#### **Downtown Development Site**

The budget includes \$109,000 for the first of a three-year project to relocate the water main at the old lumberyard property. The total project is estimated to cost \$1.4 million.

### **Strategic Planning Objectives**

- 1.3.1 Provide reliable, efficient and sustainable municipal services
- 2.1.6 Facilitate revitalization efforts with existing businesses and property owners
- 6.3.3 Prepare for eventual need for increased water and sewer capacity

**WATER & SEWER CAPITAL FUND (04)**

	<b>FY 2016 BUDGET</b>	<b>FY 2016 PROJECTED</b>	<b>FY 2017 BUDGET</b>	<i>FY 2017 Budget vs FY 2016 Projected Budget</i>	
<b>Beginning Fund Balance</b>	5,927,706	5,927,706	5,339,366	-10%	-10%
<b><u>REVENUES</u></b>					
Charges for Service					
Meter Tap on Fees	500,000	500,000	220,000	-56%	-56%
MXU Fees	60,000	60,000	70,000	17%	17%
Total Charges for Service	560,000	560,000	290,000	-48%	-48%
Interest	6,000	6,000	6,000	0%	0%
<b>TOTAL REVENUE</b>	<b>566,000</b>	<b>566,000</b>	<b>296,000</b>	<b>-48%</b>	<b>-48%</b>
<b><u>EXPENDITURES</u></b>					
<b>Water Meter Supplies</b>					
Water Meters for New Homes & Commercial Development	50,000	50,000	100,000	100%	100%
Water Meter Replacements	100,000	100,000	35,000	-65%	-65%
Total Water Meter Supplies	150,000	150,000	135,000	-10%	-10%
<b>Capital Improvements</b>					
Vehicle Purchase	143,400	122,240	-	-100%	0%
<b>Utility System Improvements</b>					
Generator Installation	-	271,000	-	-100%	-100%
US Route 34 Water Main Relocation	200,000	200,000	-	-100%	-100%
Alternative Water Source Study	50,000	50,000	-	-100%	-100%
Sanitary Sewer Lining Program	100,000	100,000	80,000	-20%	-20%
SCADA Replacements/Lift Stations	261,100	261,100	335,000	28%	28%
Orchard Rd Loop/Booster Station	193,800			0%	-100%
Downtown Development site	109,000	0	109,000	100%	0%
Utility System Improvements Total:	913,900	882,100	524,000	-41%	-43%
<b>Total Capital Improvements</b>	<b>1,057,300</b>	<b>1,004,340</b>	<b>524,000</b>	<b>-48%</b>	<b>-50%</b>
<b>TOTAL EXPENDITURES</b>	<b>1,207,300</b>	<b>1,154,340</b>	<b>659,000</b>	<b>-43%</b>	<b>-45%</b>
<b>Revenues Over/Under Expenditures</b>	<b>(641,300)</b>	<b>(588,340)</b>	<b>(363,000)</b>	<b>-38%</b>	<b>-43%</b>
<b>Other Financing Source/Use</b>					
Transfer From Water & Sewer Fund	-	-	500,000		
<b>Ending Fund Balance</b>	<b>5,286,406</b>	<b>5,339,366</b>	<b>5,476,366</b>	<b>3%</b>	<b>4%</b>

\*This Fund was established for FY 2016

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## Garbage Collection Fund

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

In FY 2016, rates increased 5% from \$19.02 to \$19.97 per month for regular residential service and \$15.21 per month to \$15.98 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 2017 Budget**

- Total revenues exceed total expenses by \$750
- Estimated reserve balance of \$523,215 at April 30, 2017

### **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 2013	FY 2014	FY 2015	FY 2016
May	9,680	9,845	10,028	10,230
July	9,679	9,835	10,068	10,284
September	9,716	9,896	10,116	10,259
November	9,788	9,929	10,142	10,361
January	9,791	9,951	10,209	10,343
March	9,835	9,929	10,412	10,540

**GARBAGE COLLECTION FUND (08)**

	<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 PROJECTED</b>	<b>FY 2017 BUDGET</b>	<i>FY 2017 Budget vs FY 2016 Projected Budget</i>	
<b>Beginning Net Assets</b>	530,892	521,715	521,715	522,465	0%	0%
<b><u>REVENUES</u></b>						
<b>Charges for Services</b>						
Disposal Fees	2,247,122	2,342,812	2,340,000	2,500,000	7%	7%
Waste Stickers and Bins	1,089	1,500	1,200	1,200	0%	-20%
<b>Total Charges for Services</b>	<b>2,248,211</b>	<b>2,344,312</b>	<b>2,341,200</b>	<b>2,501,200</b>	7%	7%
<b>Interest</b>	382	400	750	750	0%	88%
<b>TOTAL REVENUE</b>	<b>2,248,593</b>	<b>2,344,712</b>	<b>2,341,950</b>	<b>2,501,950</b>	7%	7%
<b><u>EXPENSES</u></b>						
<b>Professional Services</b>						
Disposal Service	2,257,770	2,342,812	2,340,000	2,500,000	7%	7%
Waste Stickers and Bins	0	0	1,200	1,200	0%	100%
<b>TOTAL EXPENSES</b>	<b>2,257,770</b>	<b>2,342,812</b>	<b>2,341,200</b>	<b>2,501,200</b>	7%	7%
<b>Revenues Over/Under Expenditures</b>	(9,177)	1,900	750	750	0%	-61%
<b>Other Financing/ (Uses)</b>	-	-	-	-	0%	0%
<b>Change in Fund Balance</b>	(9,177)	1,900	750	750	0%	-61%
<b>Ending Net Assets</b>	521,715	523,615	522,465	523,215	0%	0%

## Vehicle Fund

The Vehicle Fund is used to account for all major equipment and vehicle purchases. Prior to the establishment of this fund in FY 2017, the Village paid for major equipment and vehicle purchases directly from various accounts in the General Fund and Water and Sewer Fund. Centralization of vehicle and equipment purchases allows the Village to simplify tracking of purchases previously made across multiple accounts. Centralization also facilitates prioritizing purchases for all departments.

### **Fiscal Year 2017 Budget**

Vehicle and equipment purchases of \$713,680 are included in the budget. \$481,180 is benefitting departments in the General Fund and \$232,500 benefitting the Water & Sewer Fund. \$732,500 will be transferred to the Fund to pay for the purchases.

### **Challenges/Issues**

Vehicles scoring 23 and higher are eligible for replacement in accordance with the Village Vehicle Replacement Policy. The Village has more vehicles that are eligible for replacement than will be replaced. The Village regularly monitors vehicle condition to determine if efforts to extend the service life are cost-effective. The Fund does not have a dedicated revenue source as yet and one will need to be determined to support the annual replacement of vehicles within the current fleet.

### **FY 2017 Expenditure descriptions:**

#### Vehicles

- B&Z
  - Ford F-150 pickup - \$ 27,000
- Police
  - Sedan interceptor - \$ 26,080
  - Utility interceptor (2 ) - \$ 27,830/each
  - Full size SUV - \$ 29,015
- Public Works
  - Tandem axle dump truck - \$167,000
  - Ford F250 4x4 utility pick up - \$ 48,000
  - Ford F250 4x4 pickup - \$ 42,000
  - 2WD SC pickup - \$ 37,000

#### Equipment

- Public Works
  - Wheel Loader (new)- \$202,000

### **2017 Capital Improvement Fund Objectives:**

- SPO 1.1.5 Have all department heads and managers review cost of operations
- SPO 1.3.1 Provide reliable, efficient and sustainable municipal services
- SPO 1.3.2 Uphold our commitment to public safety
- SPO 1.4.2 Provide the equipment, technology, training/education and work conditions for safe, efficient, high-quality service and results

**VEHICLE FUND (11)**

**FY 2017  
BUDGET**

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<b>Beginning Net Assets</b>	-
<b><u>REVENUES</u></b>	
Charges for Service	-
Interest	-
<b>TOTAL REVENUE</b>	<u>-</u>
<b><u>EXPENDITURES</u></b>	
<b>General Fund Purchases</b>	
Vehicle Purchase B&Z	27,000
Vehicle Purchase R&B	162,500
Vehicle Purchase Police	190,680
Equipment R&B	101,000
<b>Total General Funds</b>	<u>481,180</u>
<b>Water &amp; Sewer Purchases</b>	
Vehicle Purchase W&S	131,500
Equipment W&S	101,000
<b>Total Water &amp; Sewer</b>	<u>232,500</u>
<b>TOTAL EXPENDITURES</b>	<u>713,680</u>
<b>Revenues Over/Under Expenditures</b>	<u>(713,680)</u>
<b>Other Financing Source (Use)</b>	
Transfer from Capital Improvement Fund	500,000
Transfer from Water & Sewer Fund	232,500
<b>Total Other Financing Source/Use</b>	<u>732,500</u>
<b>Change in Fund Balance</b>	18,820
<b>Ending Net Assets</b>	<u>18,820</u>

## **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, are responsible for administering the pension fund, with advice and assistance provided by the Village Treasurer.

### **Fiscal Year 2017 Budget**

- Total revenues exceed expenditures by \$1,555,100
- Municipal contribution of \$1,550,000 is up \$300,000 from FY 2016
- Expenditures for FY 2017 total \$634,900
- Estimated Ending Net Assets Balance of \$24,073,115

### **Challenges/Issues**

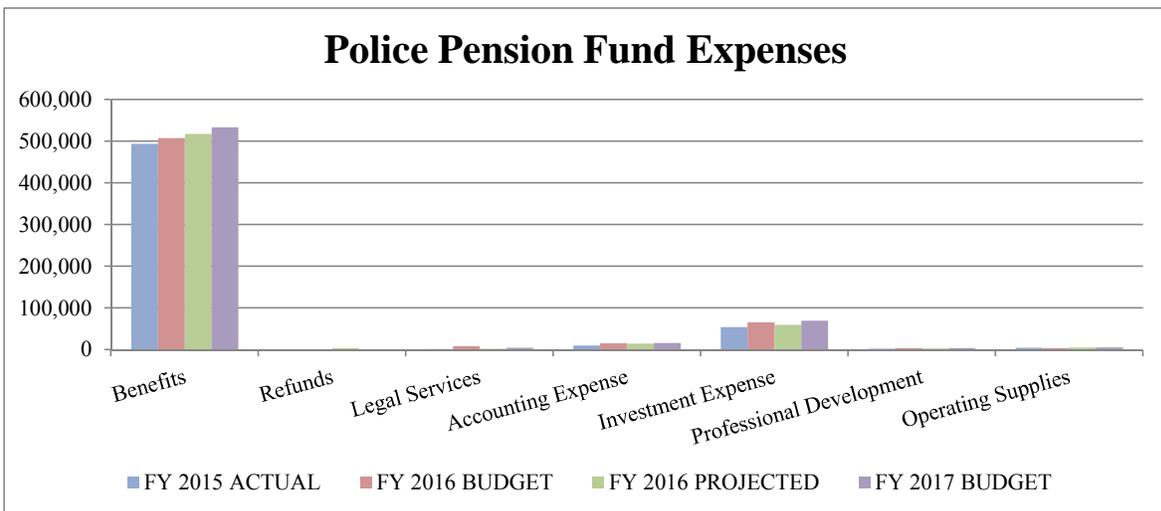
The Village is responsible for determining, on an annual basis through an actuarial study, the amount of employer contributions, usually from the property tax levy, that the Village must contribute to the fund in order to provide monies for future pension costs. The annual contribution to be provided 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-one 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, 2015, showed that the Police Pension Fund had a funding level of 66.9% and a return on its investment of 7.0%.

As of April 30, 2016 the Police Pension Fund has eight retirees. Current staffing within the Police Department suggests there will be few retirements within the next couple of fiscal years.

**POLICE OFFICERS' PENSION FUND (21)**

	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 PROJECTED	FY 2017 BUDGET	FY 2017 Budget vs FY 2016	
					Projected	Budget
<b>Beginning Net Assets</b>	<b>18,838,809</b>	<b>21,245,030</b>	<b>21,245,030</b>	<b>22,518,015</b>	6%	6%
<b>REVENUES</b>						
Employer Contribution						
Property Taxes	1,185,000	1,250,000	1,181,869	1,219,638	3%	-2%
Village Contribution	-	-	68,130	330,362	385%	100%
<b>Total Employer Contribution</b>	<b>1,185,000</b>	<b>1,250,000</b>	<b>1,249,999</b>	<b>1,550,000</b>		
Employee Contributions	426,332	431,760	431,760	440,000	2%	2%
Interest Income	1,362,912	250,000	200,000	200,000	0%	-20%
<b>TOTAL REVENUES</b>	<b>2,974,244</b>	<b>1,931,760</b>	<b>1,881,759</b>	<b>2,190,000</b>	<b>16%</b>	<b>13%</b>
<b>EXPENDITURES</b>						
Benefits	494,408	508,000	518,000	534,000	3%	5%
Refunds	-	-	4,474	-	-100%	0%
Legal Services	1,640	8,500	2,500	5,000	100%	-41%
Accounting Expense	10,545	15,500	15,000	16,000	7%	3%
Investment Expense	54,381	66,000	60,000	70,000	17%	6%
Professional Development	2,324	4,400	3,300	3,900	18%	-11%
Operating Supplies	4,724	4,500	5,500	6,000	9%	33%
<b>TOTAL EXPENDITURES</b>	<b>568,023</b>	<b>606,900</b>	<b>608,774</b>	<b>634,900</b>	<b>4%</b>	<b>5%</b>
<b>Revenues Over/Under Expenditures</b>	<b>2,406,222</b>	<b>1,324,860</b>	<b>1,272,985</b>	<b>1,555,100</b>	<b>22%</b>	<b>17%</b>
<b>Other Financing Sources/(Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Change in Fund Balance</b>	<b>2,406,222</b>	<b>1,324,860</b>	<b>1,272,985</b>	<b>1,555,100</b>	<b>22%</b>	<b>17%</b>
<b>Ending Net Assets</b>	<b>21,245,030</b>	<b>22,569,890</b>	<b>22,518,015</b>	<b>24,073,115</b>	<b>7%</b>	<b>7%</b>



**VILLAGE OF OSWEGO  
KENDALL AND WILL COUNTY, ILLINOIS**

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**ORDINANCE NO. 16 – 23**

**AN ORDINANCE ADOPTING THE BUDGET FOR ALL CORPORATE PURPOSES OF  
THE VILLAGE OF OSWEGO, KENDALL AND WILL COUNTIES, ILLINOIS, IN  
LIEU OF THE APPROPRIATION ORDINANCE FOR THE FISCAL YEAR  
COMMENCING ON MAY 1, 2016 AND ENDING ON APRIL 30, 2017.**

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**ADOPTED BY  
THE PRESIDENT AND BOARD OF TRUSTEES  
OF THE  
VILLAGE OF OSWEGO**

This 19<sup>th</sup> day of April, 2016

Published in pamphlet form by authority of the President  
and Board of Trustees of the Village of Oswego on 20<sup>th</sup> day of April, 2016.

ORDINANCE NO. 16 - 23

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**AN ORDINANCE ADOPTING THE BUDGET FOR ALL CORPORATE PURPOSES OF THE VILLAGE OF OSWEGO, KENDALL AND WILL COUNTIES, ILLINOIS, IN LIEU OF THE APPROPRIATION ORDINANCE FOR THE FISCAL YEAR COMMENCING ON MAY 1, 2016 AND ENDING ON APRIL 30, 2017.**

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**WHEREAS**, the Village of Oswego (“Village”) has a population of more than 25,000 and is therefore a “Home Rule Unit” under the 1970 Illinois Constitution; and

**WHEREAS**, the Illinois Constitution of 1970 provides that a Home Rule Unit may exercise any power and perform any function pertaining to its government and affairs, including but not limited to the power to regulate for the protection of the public health, safety, morals and welfare; to license, to tax; and to incur debt; and

**WHEREAS**, the Village has in full force and effect a codified set of those ordinances of the Village which are of a general and permanent nature, which said codified set is known and designated as the Village Code of the Village of Oswego, as amended; and

**WHEREAS**, on February 2, 2016, there was submitted to the Village President and Board of Trustees of the Village of Oswego, Kendall and Will Counties, Illinois, a proposed Budget of all corporate purposes of the Village of Oswego for the fiscal year commencing on May 1, 2016 and ending on April 30, 2017; and

**WHEREAS**, a Public Hearing on said proposed Budget was conducted on April 5, 2016 pursuant to legal notice published March 24, 2016 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 AND WILL COUNTIES, 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 AND WILL COUNTIES, ILLINOIS IN THE EXERCISE OF THEIR HOME RULE, STATUTORY AND OTHER POWERS, as follows:**

**Section 1:** That pursuant to authority granted the Village under Illinois Compiled Statute, Chapter 65 ILCS 5/8-2-9.1 et seq. and the findings of the Village corporate authorities, the Village of Oswego hereby adopts the Annual Budget for the Fiscal Year beginning May 1, 2016 and ending April 30, 2017 for the various corporate purposes for the Village of Oswego, Kendall and Will Counties, Illinois, as detailed in Exhibit A.

**Section 2: SEVERABILITY**

This ordinance and every provision thereof shall be considered severable. If any section, paragraph, subdivision, 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 3: REPEALER**

All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict.

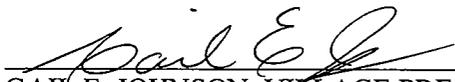
**Section 4: EFFECTIVE DATE**

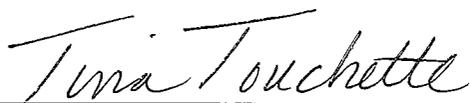
This Ordinance shall be in full force and effect immediately upon its passage, approval and Publication in pamphlet form which is hereby authorized, as provided by law.

**PASSED** by the Board of Trustees of the Village of Oswego, Kendall and Will Counties, Illinois this 19<sup>th</sup> day of April, 2016.

RYAN KAUFFMAN	<u>AYE</u>	JUDY SOLLINGER	<u>AYE</u>
KARIN MCCARTHY-LANGE	<u>AYE</u>	LUIS PEREZ	<u>AYE</u>
PAM PARR	<u>AYE</u>	JOE WEST	<u>AYE</u>
GAIL JOHNSON	<u>AYE</u>		

**APPROVED** by me, Gail E. Johnson, as President of the Village of Oswego, Kendall and Will Counties, Illinois this 19<sup>th</sup> day of April, 2016.

  
\_\_\_\_\_  
GAIL E. JOHNSON, VILLAGE PRESIDENT

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



STATE OF ILLINOIS            )  
  )  
COUNTIES OF KENDALL    )     SS  
AND WILL

I, Tina Touchette, do hereby certify that I am the Village Clerk of the Village of Oswego, Kendall and Will County, Illinois, and as such Village Clerk, I have charge and custody of the records of the Board of Trustees of the Village of Oswego, Illinois.

I further certify that the attached document entitled Ordinance No. 16-23 An Ordinance Adopting The Budget For All Corporate Purposes of the Village of Oswego, Kendall and Will Counties, Illinois, in Lieu of the Appropriation Ordinance for the Fiscal Year Commencing on May 1, 2016 and Ending on April 30, 2017 is a true and correct copy of said document approved by the Oswego Board of Trustees and the Oswego Village President on April 19<sup>th</sup>, 2016. Ordinance No. 16-23 remains valid and in full force and effect and has not been amended, modified, superseded, repealed or otherwise changed in any way.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this 20<sup>th</sup> day of April, 2016.

  
\_\_\_\_\_  
Tina Touchette, Village Clerk



FY 2017 EMPLOYEE COMPENSATION DISCLOSURE (Public Act 97-0609)												
(Amounts are based on Budgeted Salaries as of 5/01/16)												
Employee Name	Employee Title	Department	Salaries FY 17	Car Allowance	Phone Allowance	Employer Pension Contribution	Employer Health Insurance	Employer Dental Insurance	Employer Life Insurance	Total Compensation	Vacation Days Granted	Sick Days Granted
Di Santo, Daniel	Village Administrator	Corporate	164,800.00	6,000.00		28,155.81	0.00	1,137.03	29.04	200,121.89	20	9
Hughes, Jennifer	Director of Public Works/Village Engineer	Public Works	139,122.10	6,000.00		16,142.90	9,497.94	706.28	29.04	171,498.26	20	12
Burgner, Jeffery	Police - Chief	Police	136,250.86			31,632.65	4,465.33	747.21	168.53	173,264.58	20	12
Sikora, Nicholas	Deputy Chief	Police	120,564.57			31,632.65	14,162.93	1,137.03	29.04	167,526.23	20	12
Horton, Mark	Finance Director	Finance	131,529.81			14,630.94	14,162.93	1,137.03	29.04	161,489.75	15	12
Delphey, Brad	Commander	Police	112,390.70			31,632.65	14,162.93	1,137.03	29.04	159,352.36	20	12
Jensen, James	Deputy Chief	Police	120,564.57			31,632.65	4,893.10	1,137.03	29.04	158,256.40	20	12
Biggs, Christopher	Sergeant	Police	101,677.38			31,632.65	18,845.86	1,137.03	29.04	153,321.96	20	12
Blessing, William	Sergeant	Police	101,677.38			31,632.65	18,845.86	1,137.03	29.04	153,321.96	20	12
Bond, Page	Sergeant	Police	101,677.38			31,632.65	18,845.86	1,137.03	29.04	153,321.96	20	12
Norwood, Kevin	Sergeant	Police	101,677.38			31,632.65	18,845.86	1,137.03	29.04	153,321.96	15.3	12
Bastin, Jason	Sergeant	Police	101,677.38			31,632.65	14,908.35	1,137.03	29.04	149,384.46	18	12
Kipper, Daniel	Sergeant	Police	101,677.38			31,632.65	14,908.35	1,137.03	29.04	149,384.46	20	12
Yackley, Shane	Sergeant	Police	101,677.38			31,632.65	14,908.35	1,137.03	29.04	149,384.46	15	12
Nehring, Brian	Sergeant	Police	100,019.60			31,632.65	14,908.35	1,137.03	29.04	147,726.67	18	12
Zenner, Rod	Community Dev. Director	Community Development	114,852.81		480.00	12,775.84	14,162.93	1,137.03	29.04	143,437.66	18	12
Barajas, Michael	Patrol	Police	88,415.11			31,632.65	18,845.86	1,137.03	29.04	140,059.69	18	12
Cosimo, Kelly	Patrol	Police	88,415.11			31,632.65	18,845.86	1,137.03	29.04	140,059.69	18	12
Geltz, Joseph	Patrol	Police	88,415.11			31,632.65	18,845.86	1,137.03	29.04	140,059.69	20	12
Guisti, Terry	Patrol	Police	88,415.11			31,632.65	18,845.86	1,137.03	29.04	140,059.69	18	12
Santa, Andrew	Patrol	Police	88,415.11			31,632.65	18,845.86	1,137.03	29.04	140,059.69	18	12
Snow, Anthony	Patrol	Police	88,415.11			31,632.65	18,845.86	1,137.03	29.04	140,059.69	18	12
Torrance, Michael	Patrol	Police	88,415.11			31,632.65	18,845.86	1,137.03	29.04	140,059.69	13	12
Wilson, Keith	Patrol	Police	88,415.11			31,632.65	18,845.86	706.28	29.04	139,628.94	20	12
Burgwald, Shane	Patrol	Police	88,415.11			31,632.65	14,908.35	1,137.03	29.04	136,122.18	15	12
Cummins, Bryan	Patrol	Police	88,415.11			31,632.65	14,908.35	1,137.03	29.04	136,122.18	20	12
Dilg, Brandon	Patrol	Police	88,415.11			31,632.65	14,908.35	1,137.03	29.04	136,122.18	15	12
Foote, Kenneth	Patrol	Police	88,415.11			31,632.65	14,908.35	1,137.03	29.04	136,122.18	15	12
Gerry, Joshua	Patrol	Police	88,415.11			31,632.65	14,908.35	1,137.03	29.04	136,122.18	13	12
Graver, Justin	Patrol	Police	88,415.11			31,632.65	14,908.35	1,137.03	29.04	136,122.18	10	9
Hackl, Ben	Patrol	Police	88,415.11			31,632.65	14,908.35	1,137.03	29.04	136,122.18	12	12
Hart, Scott	Patrol	Police	88,415.11			31,632.65	14,908.35	1,137.03	29.04	136,122.18	20	12
Melhouse, Ryan	Patrol	Police	88,415.11			31,632.65	14,908.35	1,137.03	29.04	136,122.18	12	12
Pan, Justin	Patrol	Police	88,415.11			31,632.65	14,908.35	1,137.03	29.04	136,122.18	15	12
Sherwood, Robert	Patrol	Police	88,415.11			31,632.65	14,908.35	1,137.03	29.04	136,122.18	20	12
Unger, Matthew	Patrol	Police	88,415.11			31,632.65	14,908.35	1,137.03	29.04	136,122.18	18	12
Vargas, Chad	Patrol	Police	88,415.11			31,632.65	14,908.35	1,137.03	29.04	136,122.18	18	12
Wicyk, Patrick	Patrol	Police	88,415.11			31,632.65	14,908.35	1,137.03	29.04	136,122.18	18	12
Bailey, Stephen	Patrol	Police	88,415.11			31,632.65	12,638.35	706.28	29.04	133,421.43	18	12
Dickey, Chad	Patrol	Police	88,415.11			31,632.65	12,638.35	706.28	29.04	133,421.43	20	12
Hayes, Rebecca	Patrol	Police	88,415.11			31,632.65	12,149.13	1,137.03	29.04	133,362.96	20	12
Lawrence, Steven	Patrol	Police	88,415.11			31,632.65	12,638.35	329.15	29.04	133,044.29	20	12
Weaver, Jerry	Utility Systems	Public Works	105,841.01			11,773.40	14,162.93	1,137.03	29.04	132,943.42	20	12
Mall, John	Patrol	Police	88,415.11			31,632.65	9,997.84	706.28	29.04	130,780.92	20	12
Spears, Cherese	Patrol	Police	88,415.11			31,632.65	5,941.63	329.15	29.04	126,347.57	18	12
Mumm, Matthew	Patrol	Police	88,415.11			31,632.65	31.08	0.00	29.04	120,107.88	13	12
Sterioti, Frank	Patrol	Police	72,683.36			31,632.65	13,417.52	1,137.03	29.04	118,899.61	10	12
Slocum, Daniel	Patrol	Police	65,834.81			31,632.65	18,845.86	1,137.03	29.04	117,479.39	8	9
Runyon, Mark	Assistant Public Works Director	Public Works	90,616.42			10,079.87	14,162.93	1,137.03	29.04	116,025.29	20	12
Hoover, Jay	Building & Zoning Manager	Building & Zoning	87,550.00			9,738.77	14,162.93	1,137.03	29.04	112,617.78	10	9
Szhiage, Joe	Patrol	Police	74,645.42			31,632.65	4,700.35	329.15	29.04	111,336.61	10	12
Robinson, Billie	Assistant Finance Director	Finance	82,930.85			9,224.95	14,162.93	1,137.03	29.04	107,484.81	20	12
Lombardi, Jordan	Patrol	Police	62,272.87			31,632.65	12,638.35	706.28	29.04	107,279.20	10	9
Chmielewski, Kristyn	Patrol	Police	67,768.75			31,632.65	6,990.15	329.15	29.04	106,749.74	8	12

Employee Name	Employee Title	Department	Salaries FY 17	Car Allowance	Phone Allowance	Employer Pension Contribution	Employer Health Insurance	Employer Dental Insurance	Employer Life Insurance	Total Compensation	Vacation Days Granted	Sick Days Granted
Burns, Christina	Asst. Village Administrator/HR Director	Corporate	93,807.89			10,434.88	1,531.08	0.00	29.04	105,802.89	15	12
Most, Andrew	Patrol	Police	65,968.38			31,632.65	6,291.13	329.15	29.04	104,250.35	8	9
Catberro, Cassandra	Patrol	Police	62,272.87			31,632.65	5,941.63	329.15	29.04	100,205.34	10	9
Bergeron, Michelle K.	Community Relations Manager	Community Relations	75,593.95			8,408.82	9,497.94	706.28	29.04	94,236.03	18	12
Fox, Ronald	Chief Building Inspector	Building & Zoning	74,935.74			8,335.60	9,497.94	706.28	29.04	93,504.61	20	12
Markowski, David	Superintendent/PW Street Operations	Public Works	71,434.23			7,946.11	10,408.05	706.28	29.04	90,523.72	20	12
Burbridge, Jim	Chief Infrastructure Inspector	Community Development	71,699.73			7,975.64	9,497.94	706.28	29.04	89,908.64	20	12
Miller, Tracy	Supervisor/Facilities Services	Public Works	66,116.43			7,354.57	14,908.35	1,137.03	29.04	89,545.43	20	12
Garcia, Russ	Supervisor-/Ground Services	Public Works	66,102.00			7,352.97	14,908.35	1,137.03	29.04	89,529.39	20	12
Pierce, Steve	Superintendent/Shop Operations	Public Works	70,862.11			7,882.47	9,610.86	747.21	29.04	89,131.69	20	12
Morphey, Rick	Building Inspector	Building & Zoning	70,740.85			7,868.98	9,497.94	706.28	29.04	88,843.10	18	12
Jackson, Connie M	Records Supervisor	Police	65,427.96			7,277.99	14,162.93	1,137.03	29.04	88,034.96	20	12
Touchette, Tina	Village Clerk	Corporate	65,427.96			7,277.99	14,162.93	1,137.03	29.04	88,034.96	13	9
Renzetti, Joe	GIS/IT Coordinator	Information Technology	64,804.85		480.00	7,208.68	14,162.93	1,137.03	29.04	87,822.54	15	12
Jardine, Zachary	Supervisor/Field Operations	Public Works	64,255.77			7,147.60	14,908.35	1,137.03	29.04	87,477.80	20	12
Fisher, Michael	Combination Building Inspector	Building & Zoning	59,988.78			6,672.95	14,162.93	1,137.03	29.04	81,990.74	18	12
Sowell, Michelle	Receptionist/Clerk	Police	39,375.00			31,632.65	9,130.32	1,137.03	29.04	81,304.05	10	9
Zilly, Karen	Planner	Community Development	68,289.00			7,596.24	4,893.10	329.15	29.04	81,136.53	15	12
Lusk, Connie	Receptionist/Clerk	Police	44,012.95			31,632.65	4,465.33	329.15	29.04	80,469.12	18	12
Williams, Everett	P.W. Tech. II	Public Works	57,854.76			6,435.57	14,908.35	1,137.03	29.04	80,364.75	20	12
Schiber, Erin	Human Resource Generalist	Corporate	58,223.74			6,476.61	14,162.93	1,137.03	29.04	80,029.36	18	12
Justiz, Hector	Building Inspector	Building & Zoning	56,078.27			6,237.96	14,162.93	1,137.03	29.04	77,645.24	15	12
Schultz, Dan	P.W. Tech. I	Public Works	54,395.44			6,050.77	14,908.35	1,137.03	29.04	76,520.64	20	12
Stevens, Natalie	Receptionist/Clerk	Police	39,375.00			31,632.65	4,457.13	329.15	29.04	75,822.97	10	9
Derdzinski, Vel	Deputy Village Clerk	Corporate	57,306.97			6,374.64	9,497.94	706.28	29.04	73,914.87	20	12
Lawrence, Denise	Executive Asst.	Police	65,456.95			7,281.21	31.08	329.15	29.04	73,127.43	18	12
Doud, Patrick	P.W. Tech. I	Public Works	49,347.81			5,489.29	14,908.35	1,137.03	29.04	70,911.52	15	12
Geltz, Rita M	Administrative Assistant	Police	58,400.54			6,496.28	4,465.33	329.15	29.04	69,720.33	20	12
Blair, Darcy	Staff Accountant	Finance	56,527.90			6,287.98	4,465.33	1,137.03	29.04	68,447.28	18	12
Kulawiak, Sandy	Administrative Assistant	Community Development	51,335.15			5,710.35	10,408.05	706.28	29.04	68,188.87	18	12
Dexter, Stacy	Permit Coordinator	Building & Zoning	47,427.53			5,275.68	14,162.93	1,137.03	29.04	68,032.22	15	12
Spencer, Cathy	Administrative Assistant	Public Works	50,849.41			5,656.32	9,497.94	706.28	29.04	66,739.00	20	12
Nevara, Cathleen	CALEA Manager	Police	55,080.03			6,126.92	4,465.33	747.21	29.04	66,448.54	18	12
Ebinger, Linda	Executive Assistant	Corporate	50,382.90			5,604.43	9,130.32	747.21	29.04	65,893.90	12	9
Mikutis, Eric	P.W. Tech. I	Public Works	43,089.87			4,793.17	14,908.35	1,137.03	29.04	63,957.48	13	9
Klatt, Lisa	Utility Billing Coordinator	Finance	54,308.31			6,041.07	1,531.08	1,137.03	29.04	63,046.54	20	12
Schiltz, Kathy	Administrative Assistant/Receptionist	Finance	42,328.00			4,708.43	14,162.93	1,137.03	29.04	62,365.43	15	12
Brooks, Tia	Visitor's Bureau Assistant/Grant Writer	Community Relations	46,867.81			5,213.42	9,497.94	706.28	29.04	62,314.50	13	9
McGillis, Joseph	P.W. Tech. I	Public Works	40,509.58			4,506.15	15,520.12	1,137.03	29.04	61,701.92	10	9
Gunter, Michael	P.W. Tech. I	Public Works	50,946.30			5,667.10	4,700.35	329.15	29.04	61,671.92	18	12
Palomo, Ramon	P.W. Tech. I	Public Works	40,395.04			4,493.41	14,908.35	1,137.03	29.04	60,962.87	10	9
Towery, Sandy	P.W. Tech. I	Public Works	50,223.76			5,586.72	4,700.35	329.15	29.04	60,869.01	18	12
Navarro, Jesus	P.W. Tech. I	Public Works	40,318.68			4,484.92	14,908.35	706.28	29.04	60,447.27	10	9
Walat, Karen	Receptionist/Clerk	Police	40,556.25			4,511.34	14,162.93	1,137.03	29.04	60,396.60	18	12
Krueger, Rachel	Receptionist/Clerk	Police	39,375.00			4,379.94	14,162.93	1,137.03	29.04	59,083.95	12	9
Tackett, Patricia	Receptionist/Clerk	Police	39,375.00			4,379.94	14,162.93	1,137.03	29.04	59,083.95	10	9
Bavuso, Anthony	P.W. Tech. I	Public Works	48,380.08			5,381.64	4,893.10	329.15	29.04	59,013.01	0	0
King, Robert	P.W. Tech. I	Public Works	46,668.75			5,191.28	4,700.35	747.21	29.04	57,336.62	15	12
Wynyard, Claudia	Receptionist/Clerk	Building & Zoning	39,949.56			4,443.86	4,465.33	706.28	29.04	49,594.07	20	12
Tallman, Justin	P.W. Tech. I	Public Works	38,739.31			4,309.23	4,893.10	329.15	29.04	48,299.82	0	0
Meyers, Matthew	CSO	Police	13,750.50							13,750.50	N/A	N/A
Werges, Blake	CSO	Police	13,750.50							13,750.50	N/A	N/A
Lach, David	CSO	Police	13,390.00							13,390.00	N/A	N/A
Guevara, David	CADET	Police	11,587.50							11,587.50	N/A	N/A

Employee Name	Employee Title	Department	Salaries FY 17	Car Allowance	Phone Allowance	Employer Pension Contribution	Employer Health Insurance	Employer Dental Insurance	Employer Life Insurance	Total Compensation	Vacation Days Granted	Sick Days Granted
Gough, David	CSO	Police	11,000.40							11,000.40	N/A	N/A
McDaniels, Antonio	CSO	Police	11,000.40							11,000.40	N/A	N/A
Spang, Jeffery	CSO	Police	11,000.40							11,000.40	N/A	N/A
Johnson, Gail	Village President	Village Official	10,800.00							10,800.00	N/A	N/A
Rasmusson, Amber	Receptionist/Clerk	Police	10,000.00							10,000.00	N/A	N/A
Bukowski, Jacqueline	Village Hall Intern	Corporate	8,400.00							8,400.00	N/A	N/A
Kauffman, Ryan	Village Trustee	Village Official	6,600.00							6,600.00	N/A	N/A
McCarthy-Lange, Karin	Village Trustee	Village Official	6,600.00							6,600.00	N/A	N/A
Parr, Pam	Village Trustee	Village Official	6,600.00							6,600.00	N/A	N/A
Perez, L uis	Village Trustee	Village Official	6,600.00							6,600.00	N/A	N/A
Sollinger, Judy	Village Trustee	Village Official	6,600.00							6,600.00	N/A	N/A
West, Joe	Village Trustee	Village Official	6,600.00							6,600.00	N/A	N/A
Stadel, Richard	CSO	Police	3,017.90							3,017.90	N/A	N/A
Shink, William	CSO	Police	916.70							916.70	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	0.1468	\$2,512,639,315	33.300%
2012	2014	959,934	645,685,646	124,345,342	8,468,446	3,015	27,723	\$779,490,106	0.1468	\$2,340,811,129	33.300%
2013	2015	1,038,430	615,982,517	119,791,336	8,090,629	0	27,693	\$744,930,605	0.1468	\$2,237,028,844	33.300%
2014	2016	1,264,871	618,500,657	118,659,688	8,068,396	0	27,693	\$746,521,305	0.1468	\$2,241,805,721	33.300%
2015	2017	1,448,288	654,813,491	119,126,130	7,426,266	0	27,693	\$782,841,868	0.1558	\$2,350,876,480	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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Village of Oswego	0.1439	0.1404	0.1335	0.1393	0.1400	0.1468	0.1453	0.1560	0.1633	0.1634
Kendall County	0.5559	0.5925	0.5595	0.5724	0.5734	0.6396	0.6998	0.7446	0.8009	0.8085
Kendall County Mental Health	0.0317	-	-	-	-	-	-	-	-	-
Kendall County Health	0.0280	-	-	-	-	-	-	-	-	-
Oswego Township	0.2534	0.0766	0.0734	0.0745	0.0729	0.0790	0.0800	0.0845	0.0920	0.0947
Kendall County Forest Preserve	0.0335	0.0299	0.1292	0.0966	0.0944	0.1041	0.1204	0.1495	0.1640	0.1826
Oswego School CU-308	5.0605	5.0600	5.0600	5.0600	5.0600	5.8377	6.6570	7.3488	7.8596	7.8803
Waubonsie JC #516	0.3968	0.4005	0.3924	0.3990	0.4037	0.4115	0.4702	0.5306	0.5690	0.5973
Oswego Fire Protection District	0.6247	0.6029	0.5772	0.5821	0.5731	0.6286	0.6713	0.7216	0.7806	0.8045
Oswego Library District	0.1659	0.2118	0.2012	0.2031	0.2012	0.2206	0.2449	0.2721	0.2961	0.3058
Oswego Park District	0.4353	0.4122	0.3896	0.3880	0.3594	0.3830	0.4116	0.4203	0.4872	0.5103
Oswego Road District	-	0.1757	0.1687	0.1711	0.1675	0.1804	0.1870	0.1963	0.2059	0.2124
<b>TOTAL</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>	<b>11.4186</b>	<b>11.5598</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	2014 Levy			2005 Levy		
	Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Valuation	Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Valuation
BR Prairie, LLC	\$ 5,831,820	1	0.78%	-	n/a	0.00%
Farmington Lakes, LLC	5,232,066	2	0.70%	5,610,719	1	0.81%
Inland Western Oswego Gerry Centennial, LLC	4,296,807	3	0.58%	4,262,815	2	0.69%
VS Oswego LLC	4,169,478	4	0.56%	-	n/a	0.00%
Meijer Stores LTD Partnership	4,037,374	5	0.54%	-	n/a	0.00%
Wal-Mart Real Estate Business Trust	3,733,483	6	0.50%	-	n/a	0.00%
Inland Western Oswego Douglass	3,524,736	7	0.47%	-	n/a	0.00%
Target Corporation	2,255,050	8	0.30%	2,841,499	3	0.46%
Retail Properties of America, Inc.	2,172,604	9	0.29%	-	n/a	0.00%
Home Depot USA	2,057,653	10	0.28%	2,835,799	4	0.46%
Inland Real Estate Towne Cross	-	n/a	0.00%	2,813,987	5	0.46%
Dreyer Clinic, Inc	-	n/a	0.00%	1,381,150	6	0.22%
Old Second	-	n/a	0.00%	1,373,487	7	0.22%
Goodrich Quality Theaters, Inc	-	n/a	0.00%	1,329,121	8	0.22%
MicDanick Investments, LLC	-	n/a	0.00%	1,125,667	9	0.18%
Haugen	-	n/a	0.00%	1,084,057	10	0.18%
	<u>\$ 37,311,071</u>		<u>5.00%</u>	<u>\$ 24,658,301</u>		<u>3.90%</u>

Note: 2004 data not readily available

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
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	1,027,234,500	33,406	7.0%
2015	33,100	1,075,352,800	32,488	5.0%

\*2010 population from decennial census

Source: U.S. Census Bureau Fact Sheet

**VILLAGE OF OSWEGO, ILLINOIS**

**PRINCIPAL EMPLOYERS**

Current Year and Nine Years Ago

2015				2005			
Employer	Rank	Number	% of Total Village Population	Employer	Rank	Number	% of Total Village Population
Oswego Comm. Unit School Dist. No. 308	1	1,887	6.1%	Oswego Comm. Unit School Dist. No. 308	1	1400	7.0%
Meijer Corporation	2	300	1.0%	Wal-Mart Stores, Inc.	2	450	2.3%
Jewel/Osco	3	280	0.9%	Meijer Corporation	3	425	2.1%
Wal-Mart Stores	4	270	0.9%	Dominck's Fresh Foods, Inc.	4	275	1.4%
Kohl's	5	225	0.7%	Jewel/Osco	5	275	1.4%
Radiac Abrasives, Inc.	6	150	0.5%	Lowe's Home Improvement	6	250	1.3%
Target Corporation	7	125	0.4%	Target Corporation	7	250	1.3%
Home Depot USA	8	120	0.4%	Home Depot USA	8	250	1.3%
Village of Oswego	8	120	0.4%	Kohl's	9	225	1.1%
Anfinsen Assembly	9	75	0.2%	Anfinsen Assembly, Inc.	10	150	0.8%

Data Source

Village of Oswego Economic Development Director

VILLAGE OF OSWEGO, ILLINOIS

OPERATING INDICATORS

Last Ten Fiscal Years

Function/Program	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Building and Zoning										
Permits issued	1,754	2,098	1,642	1,123	1,492	982	1,285	1,191	1,585	1,530
Community Development										
Total year-end requested projects	64	84	40	46	45	47	38	34	48	41
Total year-end projects approved	88	409	39	45	45	46	27	32	45	34
Public Safety										
Police										
Physical arrests	1,302	1,326	1,382	1,371	1,140	1,201	1,174	997	748	741
Parking violations	882	1,600	1,174	758	1,137	505	604	1,225	1,297	547
Traffic violations	18,663	20,136	6,172	4,565	5,033	5,246	11,622	12,548	10,841	11,017
Criminal reports	4,948	5,096	2,335	2,185	1,770	1,862	4,339	3,982	1,436	1,048
Calls for service	44,385	50,837	51,918	46,378	47,813	25,128	22,607	23,568	22,885	19,317
Road and Bridge										
Pothole repairs (tons)	47	33	99	94	65	109	31	37	80	30
Parkway tree replacement	17	1	48	57	0	1	214	586	546	733
Water										
Number of accounts	8,965	9,624	10,061	10,350	10,344	10,597	10,733	10,829	10,873	11,083
Total annual consumption	886,948,175	878,522,150	930,759,000	898,847,000	895,657,000	868,978,000	909,085,000	971,176,000	934,131,000	915,941,000
Average daily consumption	2,429,995	2,406,910	2,550,025	2,462,595	2,453,855	2,380,762	2,490,644	2,660,756	2,559,263	2,509,427
Peak daily consumption	5,071,000	5,289,000	5,692,000	5,951,000	4,588,000	4,146,000	4,723,000	4,943,000	4,683,000	4,175,000
Water main breaks	8	4	9	13	7	9	10	9	3	13
Water service repairs	3	3	7	8	11	69	4	74	153	73
Main line valve repairs	5	0	1	0	0	5	0	1	0	4
Fire hydrant replacements	0	2	3	1	0	4	4	2	4	7

Data Source

Various Village Departments

VILLAGE OF OSWEGO, ILLINOIS

CAPITAL ASSET STATISTICS

Last Ten Fiscal Years

Function/Program	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<b>PUBLIC SAFETY</b>										
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol units	30	34	34	38	37	34	34	32	34	33
<b>PUBLIC WORKS</b>										
Miles of streets	115	125	125	128	128	128	128	128	129	<b>139</b>
Streetlights	2,000	2,094	2,094	2,120	2,126	2,133	2,145	2,149	2,149	2,149
Traffic signals	16	20	20	20	20	20	20	20	24	24
<b>WATER</b>										
Water mains (miles)	119	159	159	161	161	161	161	162	162	162
Fire hydrants	2,400	2,400	2,400	2,517	2,511	2,503	2,543	2,544	2,543	2,543
Storage capacity (gallons)	3,500,000	3,500,000	3,500,000	3,800,000	3,800,000	5,300,000	5,300,000	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