



# ANNUAL BUDGET

FISCAL YEAR  
MAY 1, 2018- APRIL 30, 2019



VILLAGE OF OSWEGO, IL

# Principal Officials

---

## VILLAGE PRESIDENT

**Gail Johnson**

(Term Expires April 2019)

## VILLAGE TRUSTEES

**Pam Parr**

(Term Expires April 2021)

**Ryan Kauffman**

(Term Expires April 2019)

**Luis Perez**

(Term Expires April 2021)

**Karen McCarthy-Lange**

(Term Expires April 2019)

**Judy Sollinger**

(Term Expires April 2021)

**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

**Corinna Cole**

Economic Development Director

**Tina Touchette**

Village Clerk

**Jennifer Hughes**

Public Works Director

**Mark Horton**

Finance Director/Village Treasurer

**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, 2017**

*Christopher P. Morrill*

Executive Director

## **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 long-term, entity-wide goals and the current Strategic Plan.

### **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.

## Table of Contents

### **INTRODUCTION**

Principal Official .....	1
Distinguished Budget Award .....	2
Readers Guide .....	3
Table of Contents .....	4

<b>BUDGET MESSAGE and BUDGET HIGHLIGHTS .....</b>	<b>7</b>
---	----------

### **VILLAGE GOALS AND PLANS**

Long Term Goals and Objectives.....	18
Strategic Plan.....	19
Strategic Plan Update January 16, 2018.....	30

### **VILLAGE OVERVIEW**

History and Community Profile .....	36
Village Organizational Chart.....	41
Corporate Organizational Chart .....	42
Community Relations Organizational Chart .....	43
Building and Zoning Organizational Chart.....	44
Community Development Organizational Chart.....	45
Economic Development .....	46
Finance Organizational Chart.....	47
Information Technology.....	48
Police Organizational Chart .....	49
Public Works .....	50

### **BUDGET OVERVIEW**

Fund Structure and Basis of Accounting and Budgeting .....	51
Financial Management Policies.....	57
Budget Process, Budget Structure .....	63
Major Revenue Descriptions/Analysis .....	67
Revenue and Expenditure Trends.....	69

### **BUDGET SUMMARIES**

Budget Year Comparison Summary-All Funds .....	82
Revenues and Expenditures-All Funds .....	84
Revenues and Expenditures by Type-Across All Funds .....	86
Revenue History by Fund.....	88
Expenditure History by Fund .....	95
Summary of Fund Balances and Unrestricted Net Assets.....	101
Summary of Positions and Personnel Changes .....	105
Compensation Policy and Fiscal Year 2019 Pay Ranges .....	106
Summary/History of Staffing by Function Graph.....	109
Summary of Staffing by Full-Time Equivalents .....	110

## **CAPITAL PLANNING AND DEBT**

Capital Improvement Plan (CIP).....	114
Debt Guidelines, Summary of Debt Issuance and Outstanding Debt .....	122

## **FUNDS AND DEPARTMENTAL BUDGETS**

### **General Fund**

Fund Summary .....	127
Revenue Summary .....	128
Expenditure Summary by Department .....	129
Expenditures by Type-All Departments .....	130

### **General Government Expenditures**

#### **Corporate**

Department Summary.....	131
Department Expenditures .....	134

#### **Community Relations**

Department Summary.....	141
Department Expenditures .....	143

#### **Building and Zoning**

Department Summary.....	148
Department Expenditures .....	151

#### **Community Development**

Department Summary.....	156
Department Expenditures .....	159

#### **Economic Development**

Department Summary.....	164
Department Expenditures .....	167

#### **Finance**

Department Summary.....	171
Department Expenditures .....	173

#### **Information Technology**

Department Summary.....	178
Department Expenditures .....	180

#### **Police**

Department Summary.....	184
Department Expenditures .....	189

#### **Public Works**

Department Summary.....	195
Department Expenditures .....	201

### **Motor Fuel Tax Fund**

Organization Summary.....	206
Fund Summary .....	208

### **Tax Increment Financing Fund**

Organization Summary.....	209
Fund Summary .....	210

<b>Debt Service Fund</b>	
Organization Summary.....	211
Fund Summary .....	213
<b>Capital Improvement Fund</b>	
Organization Summary.....	215
Fund Summary .....	217
<b>Water and Sewer Fund</b>	
Organization Summary.....	218
Fund Summary .....	223
Revenue Summary .....	224
Expense Summary.....	225
<b>Water and Sewer Capital Fund</b>	
Organization Summary.....	235
Fund Summary .....	237
<b>Garbage Collection Fund</b>	
Organization Summary.....	238
Fund Summary .....	239
<b>Vehicle Fund</b>	
Organization Summary.....	240
Fund Summary .....	241
<b>Pensions</b>	
<b>Police Officers' Pension Fund</b>	
Organization Summary.....	242
Fund Summary .....	243
<b>APPENDIX</b>	
Budget Adoption Ordinance.....	244
Employee Compensation Disclosure .....	248
Statistical Data.....	251
Assessed Value and Estimated Actual Value of Taxable Property .....	252
Property Tax Rates – Per \$100 of Assessed Valuation .....	254
Principal Property Taxpayers .....	255
Property Tax Levies and Collections .....	256
Direct and Overlapping Sales Tax Rates.....	257
Demographic and Economic Information .....	258
Principal Employers .....	259
Full-Time Equivalent Positions.....	260
Operating Indicators .....	261
Capital Asset Statistics .....	262
Acronyms .....	263
Glossary.....	266





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

April 17, 2018

Village Residents  
Village President and Village Board of Trustees  
Village Administrator

Staff is pleased to present the Fiscal Year 2019 Village of Oswego Annual Budget. The Annual Budget serves as the spending authority for the fiscal year beginning on May 1, 2018 and ending April 30, 2019. 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 2019 Annual Budget was created in accordance with the Village's Mission Statement;

*It is our mission to responsibly grow our community and maintain the public's trust.  
We do this through the innovative and collaborative delivery of public services that  
meet the community's quality of life expectations.*

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 during the course of creating the annual Budget. Every department head must use their knowledge and experience to look to the future in crafting their respective budget. They also must be mindful of 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;

- Revenues must exceed expenditures in the General Fund
- Use only available funding for capital infrastructure improvements
- Maintain/improve current service levels with sufficient staffing levels
- Improve 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;

- Local economic activity and the global economy
- Expanding local growth in residential housing, economic development and population increases within the Village and surrounding municipalities
- Existing revenue sources and the Village Board's willingness to look at new sources of revenue
- State of Illinois financial problems and concerns of reductions in state shared revenues
- Long term capital planning funding for Village infrastructure



Keeping expenditures within the revenue streams on an annual basis puts an even greater emphasis on estimating revenues for the budget. The rebounding local economic activity, renewed growth/interest in residential building tempered by the uneasiness with State shared revenues has kept conservative revenue estimates for the Budget. Department budget requests were reduced to keep revenues exceeding expenditures in operating Funds. 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.

### **Local Economy/Development**

The local economy definitely played a part in establishing the Fiscal Year 2019 Budget as sales tax revenues have been virtually at the same level the past three fiscal years. Building of new residential homes and commercial buildings has not increased but continues at the same pace of about 60 new homes per year. Building related revenues are budgeted at approximately 33% of the revenue received in FY 2015. The Village lowered the building fees charged to developers in 2017 to spur construction but has yet to see substantial results. However, better days are ahead. Several development projects in 2017 have the village hopeful for a strengthening local economy for the year ahead; including the Redevelopment agreement for a \$64 million mixed use residential/commercial/public parking deck project located in the downtown, a craft brewery opening in May, 2018 in the downtown, the restarting of several dormant residential developments, a new apartment complex in the planning approval phase and several new business openings including Longhorn Steakhouse, O'Reilly Auto Parts Store and Burlington Coat Factory.

### **Current Fiscal Year Accomplishments**

The Village Board and Village staff accomplished much over this fiscal year achieving many of the goals set out in the 2017 Strategic Plan. A brief list of fiscal year 2018 accomplishments includes;

- Issued General Obligation Refunding Bonds in the amount of \$5.0 million to refund the General Obligation Bonds, Series 2009 realizing a Net Present Value Savings of \$262,000.
- Environmental Phase I engineering was completed for the Wolfs Crossing Road improvements. This two lane rural roadway will be reconstructed to a 4 or 5 lane fully improved roadway.
- \$1.1 million in roadway improvements were completed during the fiscal year.
- Completed phase 1-Financials implementation of the Enterprise Resource Planning System and began phases 2, 3 and 4 implementations.
- Redevelopment Agreement approved for a \$64 million mixed use residential/commercial/public parking deck development in the downtown.
- Launched the GoOswego Regional Positioning Plan marketing the Village as a destination place.
- Village Board completed efforts to connect with the community by reaching out to the public through Community Conversations (meetings around the Village).

The completion of all these listed items and many more accomplishments during the year show the resolve of the Village Board in getting things done for the betterment of the Community.

### **Challenges and Issues**

Revenues are the number one challenge for the Village. The majority of revenue sources for operations are received from some type of tax revenue. 72% of the Village General Fund revenue is distributed through the State of Illinois supporting all the services provided to the residents. The State of Illinois continues into a third year with no realistic plan to get Illinois' finances to a positive outlook. The State's financial position has put a burden on local governments and all governmental entities. Changes to State sales tax revenues, pension reform, workers compensation reform, property tax freezes, state shared revenue distribution formulas and many other ideas are on the table for consideration every year in the State Legislature. These potential changes to the Village revenue sources are worrisome and affects the revenue budget from showing any growth year over year. 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 (if the State doesn't pass a property tax freeze) and/or reduce expenditures and reduce capital improvements.

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) 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 effective January 1, 2016 and implemented a 4 cent per gallon Local Motor Fuel Tax in October, 2017 to generate revenue to use towards capital infrastructure improvements. \$13.2 million in infrastructure improvements and capital replacements is included in the FY 2019 Budget. The Village does have some significant high cost projects identified for years 5 through 20 in the CIP which will need funding. Downtown development projects will require the Village to use the next two to three years of designated capital improvement funding for infrastructure improvements related to the developments. Long term discussions continue on an annual basis to determine how to plan/fund for all of the projects. Future development within the Village will be expected to contribute towards the completion of some of the capital improvements.

Residential growth slowed over the past two fiscal years but has shown stronger signs recently. There are a number of builders interested in properties within the Village. Anticipation of new 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. Sharing services with neighboring communities is a focus for the Village of Montgomery, United City of Yorkville and the Village of Oswego. A shared Purchasing Manager was hired in FY 2017 and a shared Facility Manager is expected to be hired in FY 2018. The new employees are employed by the Village of Oswego with half of the total costs of the positions reimbursed by the United City of Yorkville.

Priorities for this 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 for the Village;
- ❖ implement the new Enterprise Resource Planning System; and
- ❖ find efficiencies in existing operations.

### **Financial Reporting and Long Term 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 fifteen (15) consecutive Certificates of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA). The "Residents Annual Financial Report" for the year ending April 30, 2017 received the GFOA Award for Outstanding Achievement in Popular Annual Financial Reporting for the second consecutive year. In addition, the Village received the GFOA's Distinguished Budget Award for the fourteenth (14) straight year with the submission of the Fiscal Year 2018 Annual Budget. The Fiscal Year 2019 Annual Budget complies with the high standards established by this program and will be submitted to the GFOA Award Program.

The Finance Department creates a Five-Year Financial Forecast based on the latest fiscal year Budget. This year's Forecast will be discussed with the Village Board and staff in June, 2018 to determine the sustainability of Village operations. Looking out five years 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 Financial Forecast will be available for review on the Village website [www.oswegoil.org](http://www.oswegoil.org) as soon as it is completed.

The Capital Improvement Plan (CIP) is updated and adopted annually along 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. The complete CIP is available on the Village website; [www.oswegoil.org](http://www.oswegoil.org).

Downtown economic development projects had a major effect on the use of capital funding for FY 2019. The determination was made to reallocate funding from the Annual Road Program to the downtown development improvements. The downtown area has the worst road conditions in town, while the remaining Village roadways are in good condition and will be able to endure the two year delay. The reallocation of funding does impact the Village's long term planning process due to other projects being pushed back to subsequent years.

The Strategic Plan has three financial initiatives which all impact long term planning and future budgets. All of the financial reporting, financial forecasting and capital planning had an effect preparing the current year and 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 2019 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 2019 Village Budget**

### **Fiscal Year 2019 Budget Overview**

The Budget has projected total revenues of \$40 million compared to total expenditures of \$47 million. \$12 million is budgeted in the expenditures of the Capital Improvement Fund including \$8 million for the construction of the new police headquarters (funded from bond proceeds) and other improvements causing the total expenditures to exceed the total revenues.

### **Revenues**

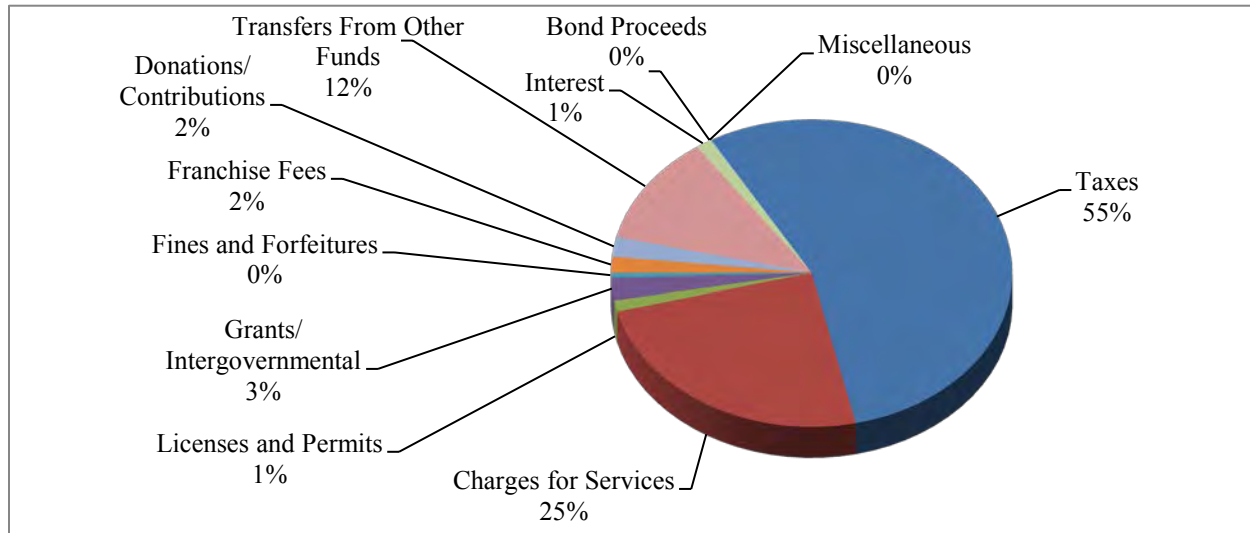
The following table shows the Revenues for all Funds. Total revenues for all funds are 15% greater than the Fiscal Year 2018 budget amount and 9% greater than the Fiscal Year 2018 projected amounts. The Tax Increment Financing Fund, Water & Sewer Capital Fund and Vehicle Fund have the largest area of increases in revenue due to increased transfer amounts from other Funds.

<b>REVENUES - ALL FUNDS</b>						
<b>FUND</b>	<b>FY 2017 ACTUAL</b>	<b>FY 2018 BUDGET</b>	<b>FY 2018 PROJECTED</b>	<b>FY 2019 BUDGET</b>	<b><i>FY 2019 Budget vs FY 2018</i></b>	
					<b><i>Projected</i></b>	<b><i>Budget</i></b>
General	17,011,166	17,697,406	17,098,543	17,907,814	5%	1%
Motor Fuel Tax	890,607	853,300	855,358	855,758	0%	0%
Tax Increment Financing	1,336	40,500	23,004	1,485,107	6356%	3567%
Debt Service	2,390,082	2,923,316	2,923,016	2,825,200	-3%	-3%
Capital Improvement	35,343,748	2,930,000	3,887,200	3,953,000	2%	35%
Water and Sewer	5,285,653	5,174,200	5,525,570	6,389,120	16%	23%
Water and Sewer Capital	145,257	160,000	198,000	1,430,000	622%	794%
Garbage Collection	2,338,531	2,501,700	2,401,675	2,473,400	3%	-1%
Vehicle	751,188	90,400	122,430	370,500	203%	310%
Police Pension	4,338,596	2,243,100	3,770,659	2,265,000	-40%	1%
<b>TOTAL REVENUES</b>	<b>68,496,163</b>	<b>34,613,922</b>	<b>36,805,455</b>	<b>39,954,899</b>	<b>9%</b>	<b>15%</b>

Comparing Fiscal Year 2019 Budget amounts with Fiscal Year 2018 Projected amounts;

- Tax Increment Financing Fund revenue is greater due to the transfer of \$1 million from the Capital Improvement Fund.
- Capital Improvement Fund revenue is 2% greater because of the Local Motor Fuel Tax implemented in October, 2017.
- Water & Sewer Fund revenue is 16% greater because of the increases in usage rates and corresponding receipts from billing.
- Water & Sewer Capital Fund revenue is up \$1.2 million from the transfer of money from the Water & Sewer Fund.
- Vehicle Fund revenue has increased as more vehicle replacements are budgeted and increased transfers from other Funds.
- Police Pension Fund revenue is 40% less than FY 2018 projected totals. Strong investment returns in FY 2018 are the reason for the Fiscal Year 2019 Budget being less than current year projections. We do not budget for the market value changes with the investments due to the variability year to year causing the projection to be greater than budget.

The following chart shows the Village's total revenues for all Funds classified by type of revenue for Fiscal Year 2019. For FY 2019, Taxes are the largest revenue source accounting for 55% of total revenues. Tax revenues are comprised of state shared taxes, locally imposed taxes and property taxes. Charges for Services are the second largest revenue source accounting for 25% of the total revenues. The Village's enterprise funds account for 93% of the total Charges for Services revenues. Tax revenues and Charges for Services revenues combined account for 80% of the entire Village's revenues.



The majority of the Village's revenue sources are elastic revenues which are dependent on the economy and will increase with growth in the local and national economy. Property tax revenue is the one major revenue source which is not elastic and controlled by the Village Board. The Village Board determines the annual amount of property tax levied on property located within the Village. The Village Board has the option to increase the annual property tax levy to alleviate any future revenue shortfalls.

### Expenditures

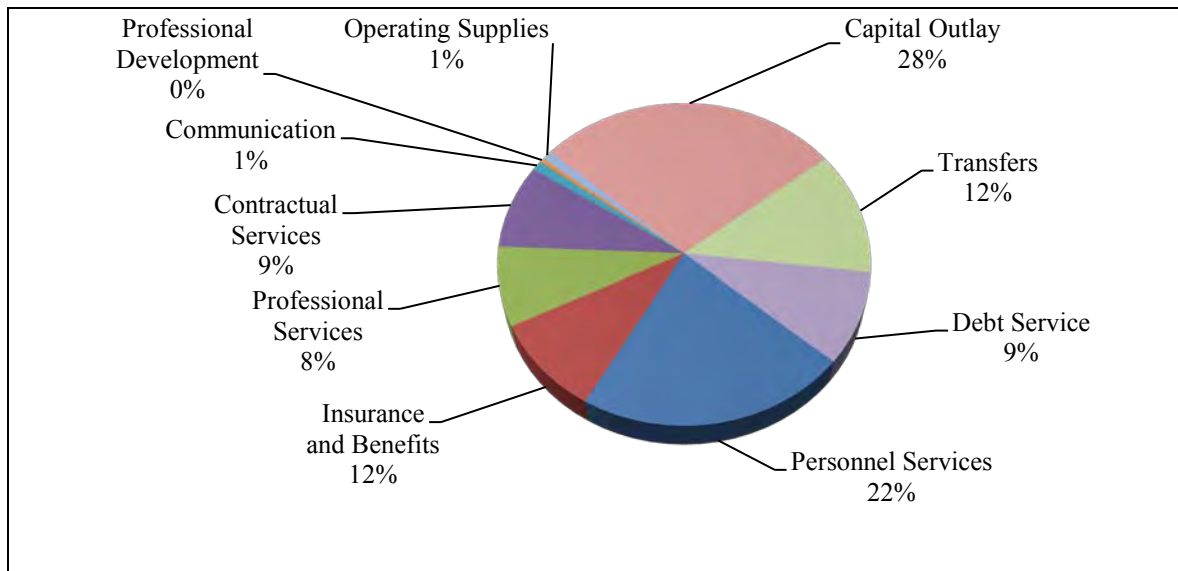
The Fiscal Year 2019 budget has total expenditures of \$47 million compared to FY 2018 budgeted expenditures of \$59 million. The decrease in expenditures is due to the lower expenditure budget for the police headquarters facility construction included in the Capital Improvement Fund.

EXPENDITURES - ALL FUNDS						
FUND	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET	FY 2019 Budget vs FY 2018	
					Projected	Budget
General	16,077,015	17,655,562	17,244,553	17,859,343	4%	1%
Motor Fuel Tax	874,260	1,162,500	1,087,500	402,500	-63%	-65%
Tax Increment Financing	1,609,527	350,500	160,671	1,510,107	840%	331%
Debt Service	2,388,006	2,922,844	2,921,894	2,824,550	-3%	-3%
Capital Improvement	5,979,574	27,077,000	24,525,374	11,879,992	-52%	-56%
Water and Sewer	5,086,623	5,203,523	5,136,185	6,277,169	22%	21%
Water and Sewer Capital	292,593	1,250,000	246,925	2,672,115	982%	114%
Garbage Collection	2,346,478	2,450,000	2,408,806	2,481,070	3%	1%
Vehicle	713,680	85,000	83,083	330,500	298%	289%
Police Pension	715,923	728,300	825,048	989,323	20%	36%
<b>TOTAL EXPENDITURES</b>	<b>36,083,680</b>	<b>58,885,229</b>	<b>54,640,039</b>	<b>47,226,669</b>	<b>-14%</b>	<b>-20%</b>

Comparing Fiscal Year 2019 Budget amounts with Fiscal Year 2018 Projected amounts;

- Motor Fuel Tax Fund budget decreased 63% or \$685,000 less for annual roadway improvements.
- TIF Fund expenditures are budgeted to increase due to the public infrastructure improvements beginning for two development projects.
- Capital Improvement Fund budget decreased \$13 million primarily due to the police headquarters facility construction being completed.
- Water & Sewer Capital Fund has increased \$2.4 million due to more projects being included in the budget.
- Vehicle Fund expenses have increased because of more vehicle and equipment replacements in the budget.

The following chart details the various categories for expenditures across all funds. The Village is a service provider and as expected Personnel Services combined with Insurance and Benefits account for 44% of total expenditures excluding the one-time Capital Outlay costs. Capital Outlay at 28% is the largest area of expenditure for FY 2019.



The Fiscal Year 2019 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. Some major changes are listed here:

#### General Fund

- Information Technology budget up \$20,000 for increases in professional services and contractual services.
- Police department budget increase of \$174,000 for personnel cost increases, IT Services for new CAD software and increased costs for dispatching services.
- \$292,000 increase in Public Works for contractual services partially offset with reductions in Tree purchases and sidewalk repair.

#### MFT Fund

- Reduction in public improvements budget of \$600,000.

#### TIF Fund

- \$1.2 million increase in public infrastructure improvements

#### Water and Sewer Fund

- \$113,000 decrease for engineering services. These expenses moved to Water & Sewer Capital Fund
- \$41,000 increase for well maintenance
- \$87,000 decrease in debt service payments

## **Individual Funds**

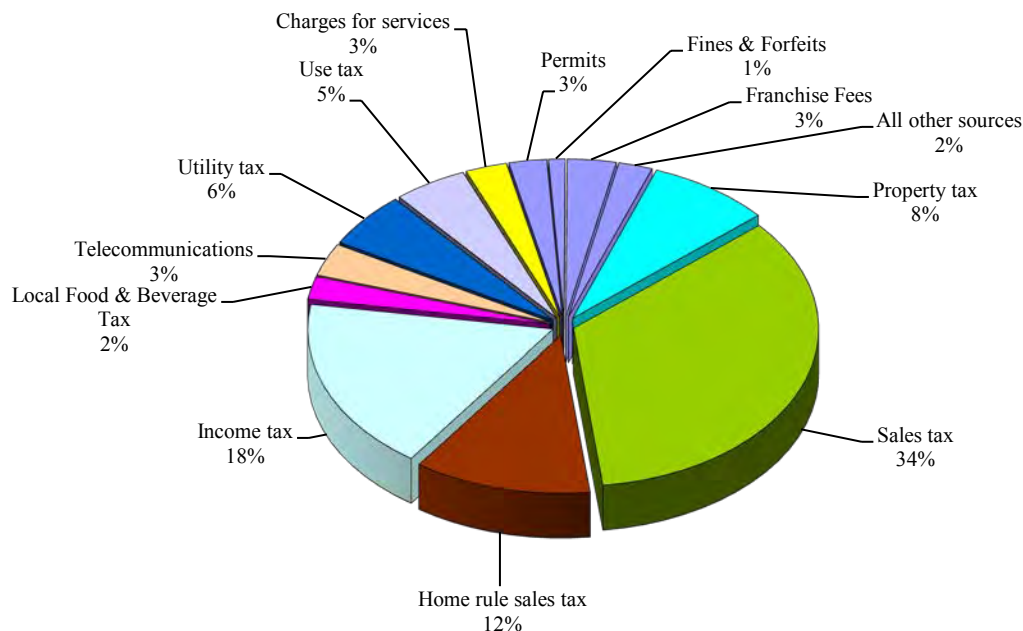
### **General Fund**

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 38% of the total Village expenditures budget for Fiscal Year 2019.

### **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, local food & beverage tax and utility tax revenues.

The General Fund revenue budget is \$18 million which is \$0.9 million greater than the projected Fiscal Year 2018 revenue total. A number of revenue sources have increased more than those revenue sources decreasing allowing total revenues to increase above FY 2018 projected amounts. The Village Board approved a 1% Local Food & Beverage tax effective October 1, 2017 to generate additional revenue to support operations. The chart which follows shows three (3) revenue sources comprise 64% of all General Fund revenues. These three sources are sales tax, income tax and home rule sales tax.



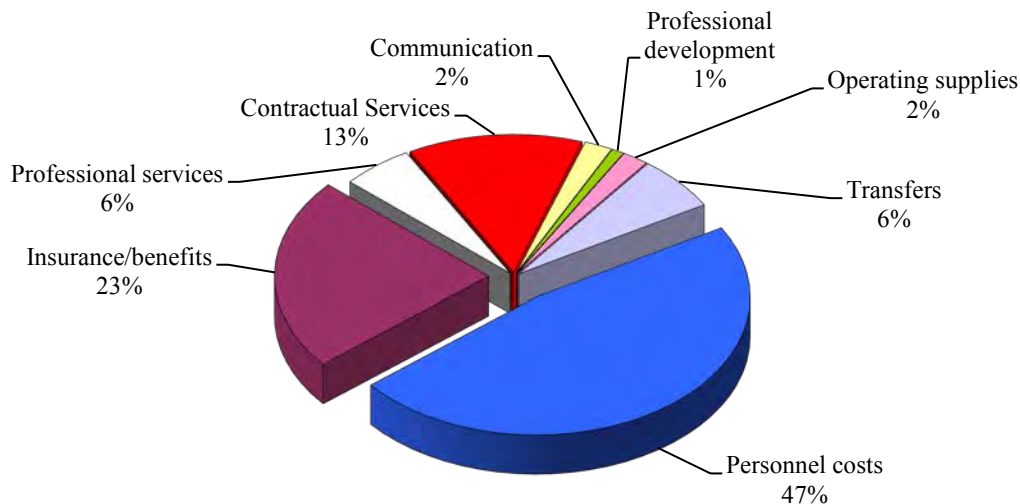
Taxes, which account for 89% of General Fund revenues, are budgeted to increase \$0.6 million compared to the Fiscal Year 2018 projected amount but are \$1.1 million greater than the FY 2018 Budget. Sales tax and income tax revenues are the two largest sources of tax revenues accounting for 39% and 20% respectively. Revenues collected by the State of Illinois and distributed to the Village account for 81% of the total tax revenues received.

### **General Fund Expenditures**

The General Fund accounts for all of the expenditures for the operating organizations including corporate administration, building and zoning, community development, public works, community relations, economic development, finance, information technology and police protection. General Fund expenditures for Fiscal Year 2019 total \$17.9 million compared to Fiscal Year 2018 projected expenditures of \$17.2 million, an increase of \$0.7 million. Expenditures are up in all departments except Corporate, Community Relations and the transfer for debt service has decreased.



General Fund expenditures budgeted for Fiscal Year 2019 by category are detailed in the next chart. As expected with a governmental entity whose primary function is to provide services, personnel related costs are the largest expense. Personnel costs combined with the employer insurance and benefit costs total 70% of the total expenditures.



Professional services and Communication expenditures have increased budget amounts while Operating supplies and Transfers have the largest budget decreases.

**The Motor Fuel Tax Fund** is used to account for the State of Illinois motor fuel tax distributions which are restricted for specific uses. The Village uses the entire amount received to pay a portion of the debt service on roadway improvements paid for from debt issuances and the balance to pay for the Village's annual roadway improvement program. The FY 2019 budget includes \$0.1 million for the annual road program. The MFT Fund has revenues exceeding expenditures by \$500,000 which will be saved for upcoming projects in the next two fiscal years.

**The Tax Increment Financing Fund** is used to account for all the revenues and expenditures associated with the redevelopment within the established Downtown Tax Increment Financing District. The District was created in September, 2016 and redevelopment for one site is in progress with a signed Redevelopment Agreement and other sites are in discussions. The Fiscal Year 2019 budget includes \$40,000 in estimated revenues and expenditures of \$1.5 million for downtown infrastructure improvements on two development sites. The General Fund has loaned the TIF Fund \$2,000,000 to date support the expenditures. Future tax increment is intended to pay back the loan.

**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, 2018 is \$56.5 million. The Village has four (4) separate debt issuances outstanding which are paid out of the Debt Service Fund. Expenditures in the Debt Service Fund for Fiscal Year 2019 total \$2.8 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 are recorded in this Fund. \$9 million is included in the budget for ten separate projects. Revenues of \$3.9 million plus remaining bond proceeds will support all the expenditures.

### **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. A water rate study was completed in FY 2018 and the Village Board authorized rate increases annually for the next five years. The current water rate is projected to generate \$5.0 million in water service charges and the sewer rate is projected to generate \$ 1.3 million in Fiscal Year 2019 based on normal usage. The new water rate increases will support operations, debt service and capital improvements for the next five to seven years. Future water & sewer costs will include replacement costs (rehabilitation of existing facilities and infrastructure), as well as system expansion and a sustainable water source.

Revenues are estimated to increase 16% compared to the Fiscal Year 2018 projected amount due to the rate increases. Expenses have decreased 2% compared to the Fiscal Year 2018 projected totals because of reductions in most of the expenditure categories.

The Water and Sewer Fund pledges water and sewer revenues to pay the debt service for five outstanding Bond issuances and one Illinois Environmental Protection Agency loan. The total Fiscal Year 2019 debt service is \$1.5 million. 24% of the estimated water and sewer revenue budget will be used to pay the debt service in Fiscal Year 2019. The total outstanding principal and interest at April 30, 2018 is \$11.3 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**

Expenses of \$2.5 million exceed revenues of \$0.1 million. Expenses include five improvement projects supported from reserve balances and a \$1.3 million transfer from the Water & Sewer Fund.

### **Garbage Collection Fund**

The Village contracts with a licensed waste hauler for the removal of trash from residents homes. The contract price is passed onto the residents who are billed bi-monthly for the service. Total revenues for Fiscal Year 2019 are \$2.5 million compared to total expenses of \$2.5 million. The Fund reserve balance is at 20% 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 in FY 2017 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 2019 Budget has \$0.3 million in expenses and \$0.3 million in total 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 \$1.4 million to the pension fund in Fiscal Year 2019 based on the actuarial report as of the fiscal year ending April 30, 2017. Fiscal Year 2019 revenues of \$2.3 million exceed expenditures of \$1.0 million. Expenditures have increased because of annual pension increases mandated by Illinois State Law and two retirements in FY 2018. The Fund will have an estimated reserve balance at April 30, 2019 of \$30.3 million or a ratio of 30:1 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.

# **Village of Oswego Long Term Goals and Objectives**

A Strategic Plan for the years 2017-2020 was adopted by the Village Board during Fiscal Year 2017 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 2020. The Strategic Plan has five strategic priorities or Long Term Goals. Under each goal is a collaboration of objectives to review in order to obtain success in reaching the long term goal.

## **Financial Sustainability**

Pensions, diversification of revenues, sustainable revenue sources, high reliance on sales tax, Springfield issues, fee structures, financing for large capital (mega) projects

## **Infrastructure Maintenance and Expansion**

Underground—streets, sewer, water, storm sewer, mass transit, facilities, streetscape, capital equipment-rolling stock, appropriate/timely expansion, adequate funding

## **Community Engagement**

Greater involvement/caring, regional positioning, bond with new community, conversation—not dialogue, welcoming and engaging all groups and segments (marginalized), customer service/problem solving practices

## **Effective Growth and Development**

Residential development, commercial growth, meets needs, downtown redevelopment, environmentally responsible

## **Productive and Engaged Workforce**

Recruitment, retention, training, capable of meeting changing needs, succession planning/leadership training, managing outsourced services, appropriate staffing ratios, continuous improvement, competitive compensation

Each long term objective is further broken down into a number of strategic initiatives which can be found in the following pages. The individual department budgets are prepared in direct correlation with the underlying initiatives associated with each Long Term Goal and the associated strategic initiatives.

---

# VILLAGE OF OSWEGO, ILLINOIS STRATEGIC PLAN

---

January 2017

**CENTER FOR GOVERNMENTAL STUDIES**  
NORTHERN ILLINOIS UNIVERSITY  
DEKALB, ILLINOIS 60115



NORTHERN ILLINOIS UNIVERSITY

**Center for  
Governmental Studies**

*Outreach, Engagement, and Information Technologies*



NORTHERN ILLINOIS UNIVERSITY

**Center for  
Governmental Studies**

*Outreach, Engagement, and Information Technologies*

January 31, 2017

Village of Oswego  
100 Parkers Mill  
Oswego, IL 60543

RE: 2017-2020 Strategic Plan- Village of Oswego

Dear Village President Johnson,

On behalf of the Center for Governmental Studies at Northern Illinois University, I am pleased to present this 2017-2020 Strategic Plan and Summary Report to The Village of Oswego.

The plan reflects the organization's commitment to strategic planning, and to delivering measurable results. I appreciate the dedicated effort put forth by you, the Board of Trustees, and senior staff.

I also want to thank Village Administrator Daniel Di Santo and Assistant Village Administrator Christina Burns for their assistance and support during the process.

Yours truly,

Craig R. Rapp  
Senior Associate  
President, Craig Rapp LLC

## Executive Summary

The Village of Oswego engaged in a strategic planning process over three sessions on November 29, December 20, 2016, and January 6, 2017. The sessions yielded a draft strategic plan for the three-year period 2017-2020.

The strategic plan consists of five *strategic priorities*, which are the highest priority issues for the next three years; a series of *desired outcomes*, which provide a vision of success, *key outcome indicators*, which will be monitored to determine success; and a set of *performance targets*, which define the successful outcome.

The Board and senior staff engaged in two major efforts to examine their operations, and the needs and expectations of their customers. The first, an environmental scan, conducted by staff, examined the current conditions of Village operations and the external influences affecting those operations. The second was a strategic planning retreat held over two meetings—November 29 and December 20, 2016.

On November 29, the leadership team began the process of developing the strategic plan. The group reviewed the environmental scan, and examined the organization's strengths, weaknesses, opportunities and threats (SWOT analysis). They identified the major challenges facing the Village.

On December 20, based upon the challenges facing the community, the group adopted a set of five strategic priorities. They then developed a set of desired outcomes, key indicators and performance targets for each priority, which established the desired performance for the next three years.

On January 6, the senior management team met and developed a set of strategic initiatives. The initiatives are the projects and programs that will be necessary to achieve the outcomes identified.

The Village Board reviewed the revised plan at its January 17 Committee of the Whole Meeting, providing final input. The Strategic Plan was adopted at the February 7 Regular Village Board Meeting.

The strategic priorities, key outcome indicators, targets and initiatives are summarized on the following page.



## Village of Oswego - Strategic Plan 2017-2020

### Vision, Mission and Values

#### **Vision**

Oswego will continue to be a friendly, caring, and forward-thinking community that provides a high quality of life based upon sustainable growth and a respect for our rich heritage and environment

#### **Mission**

It is our mission to responsibly grow our community and maintain the public's trust. We do this through the innovative and collaborative delivery of public services that meet the community's quality of life expectations.

#### **Values**

Integrity: *We are honest, ethical and we honor our commitments.*

Accountability: *We take responsibility for our actions, and are transparent in the fulfilment of our public duties*

Innovative: *We value creative thinking and problem solving in our service to the public*

Pride in work performed: *We value a commitment to excellence and pride in the performance of our work*

Community: *We believe in contributing to something greater than ourselves*

## Village of Oswego - Strategic Plan Summary 2017-2020

Strategic Priority	Desired Outcome	Key Outcome Indicator (KOI's)	Target	Strategic Initiatives
<b>Financial Sustainability</b>  <b>FINANCE</b>	Meet our fund balance policy in General Fund	Fiscal year fund balance-General Fund	Revenues exceed expenditures in the General Fund	a) Conduct analyses-megaprojects b) Create a revenue strategy c) Analyze programs for cost-effectiveness *focus on public engagement
	Reduced reliance on sales tax	Revenue sources	Sales tax reduced by ___% of total revenue	
	Clarity on mega projects	Financial analyses	Funding options identified for megaprojects by ___	
<b>Infrastructure Maintenance and Expansion</b>  <b>OPERATIONS</b>	Sustainable water source	-Analyses -Project schedules	Sustainable water source connected in 2026	a) Water source decision process b) Water plan implementation c) Master plan –Wolf's Crossing d) Funding strategy-Wolf's Crossing e) Funding strategy-CIP f) Phase I- Metra study g) Metra lobbying strategy
	Safe and efficient Wolf's Crossing	-Analyses -Milestones, plan	Secure funding -\$14M for Section 1 by 2020	
	Metra service to Oswego	CMAP plan project schedule	Oswego is a high priority project by 2018	
	Safe and efficient infrastructure	Maintenance plan	CIP funding in place to meet current needs	
<b>Community Engagement</b>  <b>CUSTOMER</b>	Recognized as a regional destination	RPP implementation schedule	- ___% increase in online visits - ___% increase in H/MT	a) Complete and Implement Regional Positioning Plan b) Implement tourism plan c) Develop marketing plan-Village services d) Create internal service response to citizen feedback e) Conduct community survey f) Marketing and promotion program for community events *focus on metrics
	Positive public perception of services	Village survey, citizen feedback	___% increase in public satisfaction with services	
	Well-attended events that enhance connectedness	-Attendance -Community survey results	- ___% increase in attendance /yr. - ___% report feeling connected	
<b>Effective Growth and Development</b>  <b>GROWTH</b>	Expanded downtown	Redevelopment Agreements	- =/>Two ground-breakings by July 2019 in TIF District - % increase in TIF	a) 59 S. Adams St. project plan b) Old Village Hall Block plan c) TIF District marketing plan d) Residential development strategy e) Economic development strategic plan
	Growth in residential units	-Existing & new developments	=/> 100 new residential units under permit/year	
	Expand commercial investment	-Building permits -EAV	New commercial investment of \$___/ year	
<b>Productive and Engaged Workforce</b>  <b>WORKFORCE</b>	Staff sized to meet growing community's needs	Workload indicators	Develop a long-term projection for service delivery and staffing	a) ERP implementation-establish best practices-operating processes b) Shared services initiative c) Create leadership development program d) Conduct employee survey e) Connect strategic plan to evaluation system
	Highly qualified workforce	Internal hiring rate	50% or > of non-entry level positions filled from	
	Empowered employees	Opinions/employee feedback	___% or > report feeling empowered, supported	
	Accountable organization	-Results achieved, bonuses, surveys	--% goals achieved	

\* Some targets are blank intentionally, to enable development of baseline measures

## Village of Oswego Strategic Planning Process

---

Strategic planning is a process that helps leaders examine the current state of the organization, determine a future course, establish priorities, and define a set of actions to achieve desired outcomes. The process followed by the Village of Oswego was designed to answer four key questions: (1) Where are we now? (2) Where are we going? (3) How will we get there? and (4) What will we do?

### **Environmental Scan—Assessing the Current Environment**

To begin the strategic planning process, the senior staff conducted an environmental scan, which is a review of elements in the external and internal environments that impact performance. Included in the scan was a detailed review and summary of finance, operations, staffing, facilities and equipment. The scan revealed the most difficult challenges facing the Village overall, as well as in each of the departments. The scan was presented to the Village Board, and used as foundation and background for the strategic planning retreat.

### **Strategic Plan Development—Reviewing the Environment, Setting Priorities**

On November 29, 2016, the leadership team—the Board of Trustees and senior staff—held the first of two meetings to develop a strategic plan. As part of the exploration of “Where are we now?” the group was challenged to define the current organizational culture and its value proposition—understanding that an organization’s culture, and the value proposition it puts forth provide the foundation for the way in which services are delivered and strategic direction is set.

The group engaged in an extended discussion regarding the value proposition and its relationship to the culture. While there were a variety of different perceptions regarding the value proposition, it was generally believed that customer intimacy reflects much of the current approach, however, operational excellence is important and will continue to be important for operational stability, therefore it should be the primary value proposition, with customer intimacy as a secondary focus.

The team then conducted a brief review of their Mission, Vision and Values statements. The team felt that each needed slight adjustments to reflect current reality, and they worked on new ideas for each. They brainstormed key concepts, which were used to create draft statements. The proposed statements, along with the originals, are listed below:

#### Mission Statement (2012-2017 Strategic Plan):

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.

*Brainstormed Mission Statement concepts:* Partnership, collaboration, responsibly grow the community, preserving heritage, enhancing qualities of life, growing together, being innovative, building confidence, creative, imaginative, public trust

Mission Statement (draft):

It is our mission to responsibly grow our community, and maintain the public's trust. We do this through the innovative and collaborative delivery of public services that meet the community's quality of life expectations.

Vision Statement (2012-2017 Strategic Plan):

**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*

*Brainstormed Vision Statement concepts:* Enlightened, friendly, engaged, thriving, diverse, successful, collaboration, responsible, sustainable, safe, caring people, respectful, curious, forward-thinking, tradition, heritage, vibrant, stewardship, playful, neighborly, optimistic, connected

Vision Statement (draft):

"We envision Oswego to be a friendly, caring, and forward-thinking community that provides a high quality of life based upon sustainable growth and a respect for our rich heritage."

Values (2012-2017 Strategic Plan):

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

*Brainstormed Values: Integrity/ethical, accountability, collaboration, creativity, innovative, engaged, pride in work, passion, community-commitment to something greater than ourselves, results-oriented, loyalty, public service*

Values (draft):

*Integrity*

*We are honest, ethical and we honor our commitments.*

*Accountability*

*We take responsibility for our actions, and are transparent in the fulfillment of our public duties*

*Innovative*

*We value creative problem-solving and original thinking in our service to the public*

*Pride in work performed*

*We value a commitment to excellence and pride in the performance of our work*

*Community*

*We believe in contributing to something greater than ourselves*

**SWOT Analysis**

Following the mission, vision and values discussion, the group assessed the Village's operating environment. This was done via a SWOT (Strengths, Weaknesses, Opportunities, and Threats) analysis—a process that examines the organization's internal strengths and weaknesses, as well as the opportunities and threats in the external environment. To facilitate this, a SWOT questionnaire was distributed to all participants in advance of the planning session. The results of the questionnaire revealed the most frequently mentioned characteristics in each area:

**STRENGTHS**

- Collaboration (internally/externally), Leadership (unified Board/strong management), Financial Stability, forward thinking culture--professional development, CIP, ERP

**WEAKNESSES**

- Staffing is stretched thin (high-level projects), employee recruitment/retention, communication, staff engagement, wage dissatisfaction, succession planning, staff afraid to take risks

**OPPORTUNITIES**

- Growth/development—residential, commercial, downtown, infrastructure—Metra, Wolf's Crossing, natural resources—environmental conservation, Fox River, demographics

**THREATS**

- Taxes, Springfield issues, transportation (lack of), growth-stagnation, water

The group engaged in an exercise using the summarized SWOT data. They compared strengths with opportunities and weaknesses with threats, to determine which opportunities would

maximize strengths, and which weaknesses would be exacerbated by the threats. This crystalized the current challenges and opportunities facing the community. The results are listed below:

#### STRENGTHS-OPPORTUNITIES

(Make good things happen)

- Forward thinking-culture
- Leadership
- Financial stability
- Collaboration
- Infrastructure
- Natural resources

#### WEAKNESSES-THREATS

(Keep bad things from happening)

- Staffing stretched too thin/growth stagnation—serving future growth, planning for growth
- Taxes/wages/Springfield
- Transportation/recruitment

A discussion ensued regarding the two lists. A broad set of issues and challenges facing the Village emerged:

#### ISSUES/CHALLENGES

- Growth and development
- Infrastructure – building and paying for it
- Natural resources
- Staffing
- Communications—risk taking
- Recruitment
- Springfield/State
- Tax burden
- Demographic changes—challenges of diversity—embracing and welcoming
- Engagement-community
- Revenue/financial sustainability

The group agreed that to successfully address these challenges, they would need to focus and prioritize their efforts. From that discussion, a set of six Strategic Priorities emerged:

#### STRATEGIC PRIORITIES

1. Financial Sustainability
2. Infrastructure—Maintenance and Expansion

3. Community Engagement
4. Effective Growth and Development
5. Productive and Engaged Workforce

### **Defining the Strategic Priorities**

To clarify the meaning of each priority in the context of The Village of Oswego, the group identified key concepts for each. These will be used to develop final definitions.

#### **Financial Sustainability**

Pensions, diversification of revenues, sustainable revenue sources, high reliance on sales tax, Springfield issues, fee structures, financing for mega projects

#### **Infrastructure—Maintenance and Expansion**

Underground—streets, sewer, water, storm sewer, mass transit, facilities, streetscape, capital equipment-rolling stock, appropriate/timely expansion, adequate funding

#### **Community Engagement**

Greater involvement/caring, regional positioning, bond with new community, conversation—not dialogue, welcoming and engaging all groups and segments (marginalized), customer service/problem solving practices

#### **Effective Growth and Development**

Residential development, commercial growth, meets needs, downtown redevelopment, environmentally responsible

#### **Productive and Engaged Workforce**

Recruitment, retention, training, capable of meeting changing needs, succession planning/leadership training, managing outsourced services, appropriate staffing ratios, continuous improvement, competitive compensation

### **Determining Success: Defining the Desired Outcomes, Indicators, Targets**

On December 20, the group defined a set of desired outcomes for each strategic priority. Once the outcomes were established, Key Outcome Indicators (KOI's) were identified and Performance Targets were developed. KOI's are measures that will be tracked to reveal progress toward the desired outcomes. Performance Targets define successful outcomes, expressed in measureable terms.

The alignment created between Strategic Priorities, Outcomes, KOI's, and Targets is important, not only for clarity, but also for maintaining a disciplined focus on the desired results.

### **Implementing the Vision: Developing Strategic Initiatives and Action Plans**



To successfully address the strategic priorities and achieve the intended outcomes expressed in the Targets, it is necessary to have a focused set of actions, including detailed implementation steps to guide organizational effort. The Village of Oswego will accomplish this through strategic initiatives developed for each priority. Strategic initiatives are broadly described, but narrowly focused activities that are aligned with the priorities, and targeted to the achievement of outcomes expressed in the Targets.

## Strategic Planning Participants

The strategic plan was developed with the hard work and dedication of many individuals. The Board, elected officials and senior staff worked collaboratively, defining a direction and a set of outcomes that are important to the Village. The entire group spent time engaged in new ways of thinking to come up with a set of plans that will help the Village successfully measure and achieve the outcomes they defined.

### Board of Trustees

*President*

Gail Johnson

*Trustees*

Ryan Kauffman

Karin McCarthy

Pam Parr

Luiz Perez

Judy Sollinger

Joe West

### Senior Management Team

*Village Administrator*

Daniel Di Santo

*Assistant Village Administrator*

Christina Burns

*Community Development Director*

Rod Zenner

*Community Relations Manager*

Michele Brown

*Building and Zoning Manager*

Jay Hoover

*Finance Director*

Mark Horton

*GIS/IT Coordinator*

Joe Renzetti

*Police Chief*

Jeff Burgner

*Public Works Director/PE*

Jennifer Hughes

*Village Clerk*

Tina Touchette

*Economic Development Director*

Corinna Cole

---

## AGENDA ITEM

**MEETING TYPE:** Village Board

**MEETING DATE:** January 16, 2018

**SUBJECT:** Strategic Plan Update

**ACTION REQUESTED:**

Discussion on progress of the 2017-2020 Strategic Plan

---

**BOARD/COMMISSION REVIEW:**

N/A

---

**ACTION PREVIOUSLY TAKEN:**

Date of Action	Meeting Type	Action Taken
July 18, 2017	Village Board Meeting	Semi-annual Strategic Plan Update
Feb. 7, 2017	Village Board Meeting	Adoption of a Resolution Adoption the 2017-2020 Mission, Vision, Values and Strategic Plan
December 20, 2016	Special VB Meeting	Strategic Planning Workshop
October 16, 2016	Committee of the Whole	Priority Setting Refresh Workshop
June 23, 2015	Committee of the Whole	Priority Setting Workshop

**DEPARTMENT:** Administration

**SUBMITTED BY:** Christina Burns, Assistant Village Administrator

---

**FISCAL IMPACT:**

N/A

---

**BACKGROUND:**

The Village Board has conducted several priority setting workshops, culminating in the adoption of a Strategic Plan in February 2017. The first workshop was completed in June 2015, with an updated discussion in October 2016. These priorities were ranked (see attached document) and set the stage for the Strategic Plan process the Board embarked on in December 2016.

The strategic plan establishes priorities for 2017 through 2020. The final document defines five strategic priorities:

- Financial Stability
- Infrastructure Maintenance and Expansion
- Community Engagement
- Effective Growth and Development
- Productive and Engaged Workforce

Each priority includes a range of desired outcomes, key outcome indicators, targets and strategic initiatives. The Strategic Plan Summary, as well as the Vision, Mission and Values, is attached for reference.

Based on these priorities, staff developed proposed steps and timelines in order to make progress toward each strategic priority. These steps were compiled into a master spreadsheet that is periodically reviewed and updated by staff. This discussion continues our regular semi-annual update to the Board on progress on the strategic initiatives.

### **DISCUSSION:**

Nearly one year into the strategic plan, staff has made significant progress on a number of objectives and is setting the stage for success in many other areas. With this update, staff took a comprehensive review of the tasks laid out with the adoption of the strategic plan. Over the course of the year, we have had new staff come on board and continue to respond to changes in our environment. As a result, we fully reviewed each strategic initiative, revising as appropriate. Those initiatives were updated in our master tracking spreadsheet, which includes 170 tasks in support of the plan. 103 tasks were originally due as of January 15, 2017. Of those, 61 are completed. The remaining tasks are revised, pending, ongoing or in progress. The breakdown by goal by status is as follows:

	Completed	Ongoing	Revised	Pending
Comm. Engagement	4	1	9	0
Finance	7	0	3	0
Growth	26	2	6	2
Operations	9	1	10	0
Workforce	15	6	1	0
<b>Total</b>	<b>61</b>	<b>10</b>	<b>29</b>	<b>2</b>

The status of each strategic priority, and key tasks completed or upcoming is outlined below

Of all tasks, 62 are completed, 7 are in progress, 4 are new, 45 are not yet started, 18 are ongoing, and 29 have been revised and not yet completed.

### **Financial Sustainability**

Addressing the Village's financial sustainability was a key task in 2017. The Village made significant progress in reducing reliance on sales tax by implementing a food and beverage tax

and a gas tax. The Board adopted these revenues because they were shared by non-residents and there is little community appetite to increase property taxes. The additional revenues will also help the Village meet its financial obligations, particular related to “mega-projects” and other necessary capital improvements in the future.

Target status:

- Revenues exceed expenditures in General Fund: Achieved for FY18; budget in progress for FY19
- Sales tax maintained at 35% of total revenue: Projected to be 35% of total revenue.
- Funding options identified for megaprojects by 2020: Project ongoing.

Strategic Initiatives:

- Conduct analysis of megaprojects: Analysis under way; on target for 2020.
- Create a revenue strategy: New revenues adopted in 2017. COMPLETE
- Analyze programs for cost-effectiveness: Delayed due to other priorities. On track for completion in 2018.

### **Infrastructure Maintenance and Expansion**

The Strategic Plan focuses on ensuring ongoing maintenance of the Village’s infrastructure as well as planning for three key “megaprojects”: a new water source, Wolf’s Crossing and Metra.

Target Status:

- Sustainable water source connected by 2026. Further Lake Michigan analysis under way. Project remains on target for 2026.
- Wolf’s Crossing: Secure \$14 million in funding for Section 1 of Wolf’s Crossing by 2020. Phase 1 engineering for the entire project is wrapping up this winter, which is the first step for eligibility in project funding. On target for date, however funding goal may shift based on project cost and available resources.
- Metra: Metra expansion to Oswego is included as a high priority project by 2018. Timeline may be delayed as staff waits for Metra’s feasibility study. Lobbying continues for inclusion into next CMAP planning document.
- CIP funding in place to meet current needs: Staff annually reviews and updates the CIP to prioritize projects. Updates to be discussed and updated in conjunction with the FY2019 budget.

Strategic Initiatives:

- Water source decision process: Additional analysis under way. Target date for final decision is the end of 2018.
- Water plan implementation: Will follow source decision.
- Master plan- Wolf’s Crossing: Phase 1 engineering will set the foundation for a project master plan. Current engineering set for completion this winter.
- Funding strategy-Wolf’s Crossing: To follow Phase 1 engineering and project plan.
- Phase I-Metra Study: Currently under way. Timeline is under Metra’s authority.
- Metra Lobbying strategy: Delayed until Phase 1 study has progressed further.

### **Community Engagement**

Since the inception of the Strategic Plan, the Village transitioned to a new staffing model to integrate Community Relations and Economic Development. This resulted in a re-boot of

community engagement efforts and discussion of fresh ideas to achieve this strategic initiative. This transition period also strained staff resources, resulting in some reprioritizing of community engagement initiatives. We were successful in launching the Regional Positioning Plan, and are currently planning for the Phase 2 launch. The Village continued its tradition of strong community events, even expanding Christmas Walk in 2017.

The integration of Community Relations and Economic Development has brought new perspectives to this strategic priority. Staff is exploring different strategic initiatives to better meet the outcome of Community Engagement. While staff has drafted some proposed changes to this strategic initiative (attached), we believe the plan will benefit from the input of the new Community Engagement Coordinator for events coming on shortly. A full proposed update of this initiative will be presented in the July 2018 Strategic Plan update.

Target Status:

- X% increase in online visits: Will begin tracking this metric with Comprehensive Communication Plan.
- X% increase in Hotel Motel revenue: May be modified based on tourism plan approach to include broader tourism metrics than hotel stays.
- 2% increase in public satisfaction with services: Community survey to be completed in 2018 and 2020.
- X% increase in attendance per year: 2017 was intended to set a baseline: Staff recommends eliminating this goal because of logistic and cost constraints in measuring attendance in favor of new metrics that target clearer success factors, such as financial sustainability and overall perception of events.
- X% report feeling connected: Based on 2018 Community Survey set for this summer.

Strategic Initiatives (current)

- Complete and Implement Regional Positioning Plan: Completed; launching phase 2.
- Implement Tourism Plan: Discussions under way with Aurora Area CVB to determine best course of action for Oswego's tourism effort.
- Develop marketing plan for Village services: Delayed due to new Community Engagement Coordinator onboarding. Targeted to begin in 2018.
- Create internal service response to citizen feedback: To be incorporated in Munis's Tyler Incident Management system.
- Conductive community Survey: Budgeted for summer 2018.
- Marketing and promotion programs for community events: In progress; delayed due to staff transition.

**Effective Growth and Development**

This strategic priority is the one in which the Village has made the most significant progress, though plenty of work remains. Enhancing downtown has been a key priority for the Village Board, which tremendous results over the last year.

Target Status:

- =>Two ground breakings by July 2019 in TIF District: On pace to achieve with 59 S. Adams and development interest in old Village Hall block.
- X% increase in TIF increment: Staff is still defining this target, however with projects slated to begin construction, growth in the TIF increment will naturally follow.
- New commercial investment of \$X/year: Current investment is focused on downtown, however Economic Development is expanding its efforts in economic sectors.
- =>100 new residential units under permit/year: 2017 did not hit the target, however with several multi-family projects in discussion, staff anticipated continued residential growth in the community over the next several years, with the goal of achieving an average of 100 residential units under permit per year.

Strategic Initiatives:

- 59 S. Adams project plan: Redevelopment agreement approved on schedule; development to begin this year.
- Old Village Hall Block Plan: Staff recently received an engineering analysis for necessary improvements on the block; currently working with interested developers.
- TIF District marketing plan:
- Residential development strategy: Staff is regularly reviewing fees, talking with developers about potential impediments and pro-actively contacting developers to build interest in Oswego.
- Economic development strategic plan: Timeline modified due to staffing changes. On course for completion this year.

**Productive and Engaged Workforce**

Achieving the other strategic priorities is made possible by fostering a positive work environment that gets the most of its employees, ensuring they have the skills and resources necessary to serve the community.

Target Status:

- Develop a long-term projection for service delivery and staffing: Continued work with shared service ideas, as well as preparing for upcoming retirements is under way.
- 50% or > of non-entry-level positions filled from within: The Village is not currently on target, however we will be launching a leadership development program in the next year in order to encourage skill development and facilitate succession planning.
- Employee Survey: X% or > report feeling empowered, supported:
- X% goals achieved:

Strategic Initiatives:

- ERP implementation – establish best practices/operating process: Implementation on schedule with appropriate analysis and documentation taking place with each module.
- Shared services initiatives: Regular meetings ongoing; planning for Facilities Manager shared position beginning in Spring 2018.
- Create leadership development program: Planning currently under way, with program launching in summer 2018.
- Conduct employee survey: Annual survey completed in August.

- Connect strategic plan to evaluation system: Goals included in FY18 performance planning; set for review with FY18 performance review cycle.

**RECOMMENDATION:**

Presentation and discussion of Strategic Plan progress and feedback from Village Board, as well as follow up on other discussion items from previous priority setting workshops and requested follow up items.

**ATTACHMENTS:**

- Village of Oswego Strategic Plan Summary 2017-2020 and Mission, Vision and Values
- Community Engagement draft Strategic Plan Update
- 2016 Priority Setting Workshop rankings
- “Whatever happened to” follow up items



## Village Profile

---

### Historical Background

At the confluence of Fox River and Waubonsie Creek, 50 miles west of Chicago, Oswego was settled, at least in part, for its transportation potential. A limestone shelf created a natural, smooth-bottomed, ford across the river just above the mouth of the creek, making it a favored crossing first for Native Americans and then for the American settlers who began arriving in the 1830s. William Smith Wilson and his wife, Rebecca, were the first settlers on the site of what is now Oswego. Wilson and his brother-in-law, Daniel Pearce, scouted the area in 1832, permanently moving their families to their claims in 1833. The area began growing that year, and in 1834 two newly arrived businessmen, Lewis Brinsmaid Judson and Levi F. Arnold, platted a new village they called Hudson.

One of the early roads to Galena crossed the Fox River ford at the new town, and in 1836 the Temple, later Frink & Walker, stagecoach line began regular service on the “High Prairie Trail” branch of the Chicago to Ottawa Road through the village.

Although Judson and Arnold had called their new village Hudson, the U.S. Post Office decided to call the post office established in 1837 *Lodi*. The evolving confusion led to an informal referendum in 1837 during which neither Hudson nor Lodi was picked as the town’s name. Instead, they decided on Oswego, named after the city in New York near which several early settlers lived.

The ford across the Fox River was an economic draw from the very beginning. Decoalia Towle and his wife Elizabeth established an inn and tavern at Oswego on the road to the ford, joining Arnold’s general store and, after 1837, the post office, in Oswego’s growing business district.

By 1838, Oswego consisted of about 30 wooden buildings. Hotels, including the stately National Hotel on Main Street, the Kendall House, the Smith House and others were soon built to handle the stagecoach passengers and other travelers.



The county seat remained in Oswego until it was moved back to the more centrally located Yorkville in 1864. Although Oswego lost the county seat, the extension of the Fox River Branch of the Chicago Burlington & Quincy Railroad through the village in 1870 proved another economic boost.

In 1910, the Aurora Elgin & Yorkville Railway, an interurban trolley line, made another connection to Oswego from Aurora to the north and Yorkville to the south. With the advent of inexpensive automobiles in the early years of this century, and the paved roads they required, **Oswego once again found itself to be a transportation hub** where three state highways, Ill. Route 25, Ill. Route 71, and Ill. Route 31, originated and through which two U.S. highways, U.S. Route 34 and U.S. Route 30 pass.



From the removal of the county seat until the mid-1950s, Oswego was the mercantile hub of a large surrounding agricultural area. In the mid-1950s, Caterpillar, Inc. and Western Electric built facilities within Oswego Township close to the village. The proximity of the two large industrial plants led to the development of the sprawling Boulder Hill Subdivision just north in unincorporated Oswego Township. For the next 40 years, Boulder Hill was the largest community in Kendall County.

In the mid-1980s, the homebuilding boom in Naperville and Aurora spread west, and housing developments began to spring up around Oswego. In order to control development in its immediate area,



Oswego began to encourage annexations, extending its boundaries west of the Fox River for the first time in its history, and growing east and north to U.S. Route 30.

In the 1990 U.S. Census, Oswego's population stood at 3,875. Just seven years later, a special census showed its population had risen above 9,000, finally surpassing Boulder Hill and making it the largest community in Kendall County. The 2010 Official Census put the Village's population

at 30,355. The 2016 Special Census certified the population at 33,078.

### **Community Profile**

The Village of Oswego is governed by a Village President and six Trustees elected at large to overlapping four year terms. The appointed Village Administrator is responsible for the day-to-day administration of the Village and its 110 full time employees. The first collective bargaining agreement in the Village was agreed to in FY 2010 for the Police patrol officers.

The Village Hall building opened May 2, 2008 and was constructed for \$12.8 million. 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. A new Police Headquarters building is under construction with an anticipated completion of October, 2018. The 70,000 square foot building is being funded from a \$30 million Bond Issuance.

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, plans for the increase in the systems size on a continual basis. The system currently serves

approximately 11,300 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 transports to them. 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 7<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		489
Elementary (K-5)	13	19	7,466
Junior High (6-8)	5	19	4,373
High School	2	20	5,445
East View Academy /GOAL	1		133
Transition Center	1		30
Outplaced			81
Total Number of Schools	23		18,017
Total Teachers			1,296
Total Employees			2,255

Waubonsee 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 is a satellite campus just north of the Village in Aurora and to the southwest in the City 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 provided service to 63,000 patrons and had over 1,000,000 in circulated items. The Library is part of the Prairie Area Library System (PALS) which enables users to utilize facilities of other member libraries.

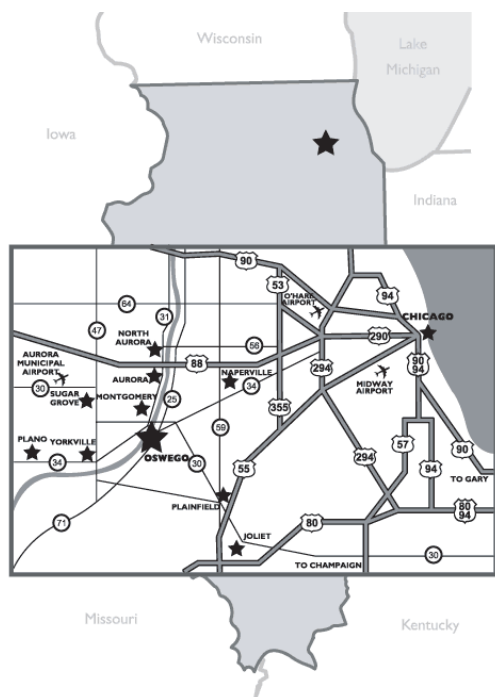
The Oswego Fire Protection District provides fire protection to Oswego's residents. The fire district has 60 sworn firefighters/paramedics on the streets. It provides fire protection and emergency medical services to an area over 60 square miles with over 40,000 residents. The district has four fire 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.

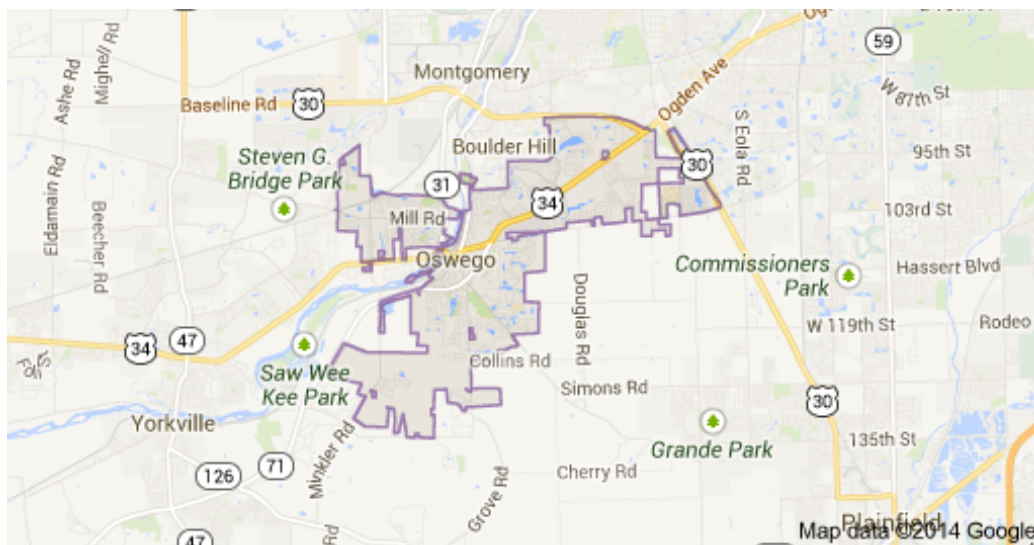
### **Location**

The Village of Oswego is located approximately 50 miles southwest of the Chicago Loop in the northeast section of Kendall County at the border of the three "collar" counties: Will, Kane and DuPage. This four county area is recognized as one of the most rapidly growing regions in Illinois and the Midwest. The Village is located within a short distance of the City of Aurora and the Village of Naperville, the two largest



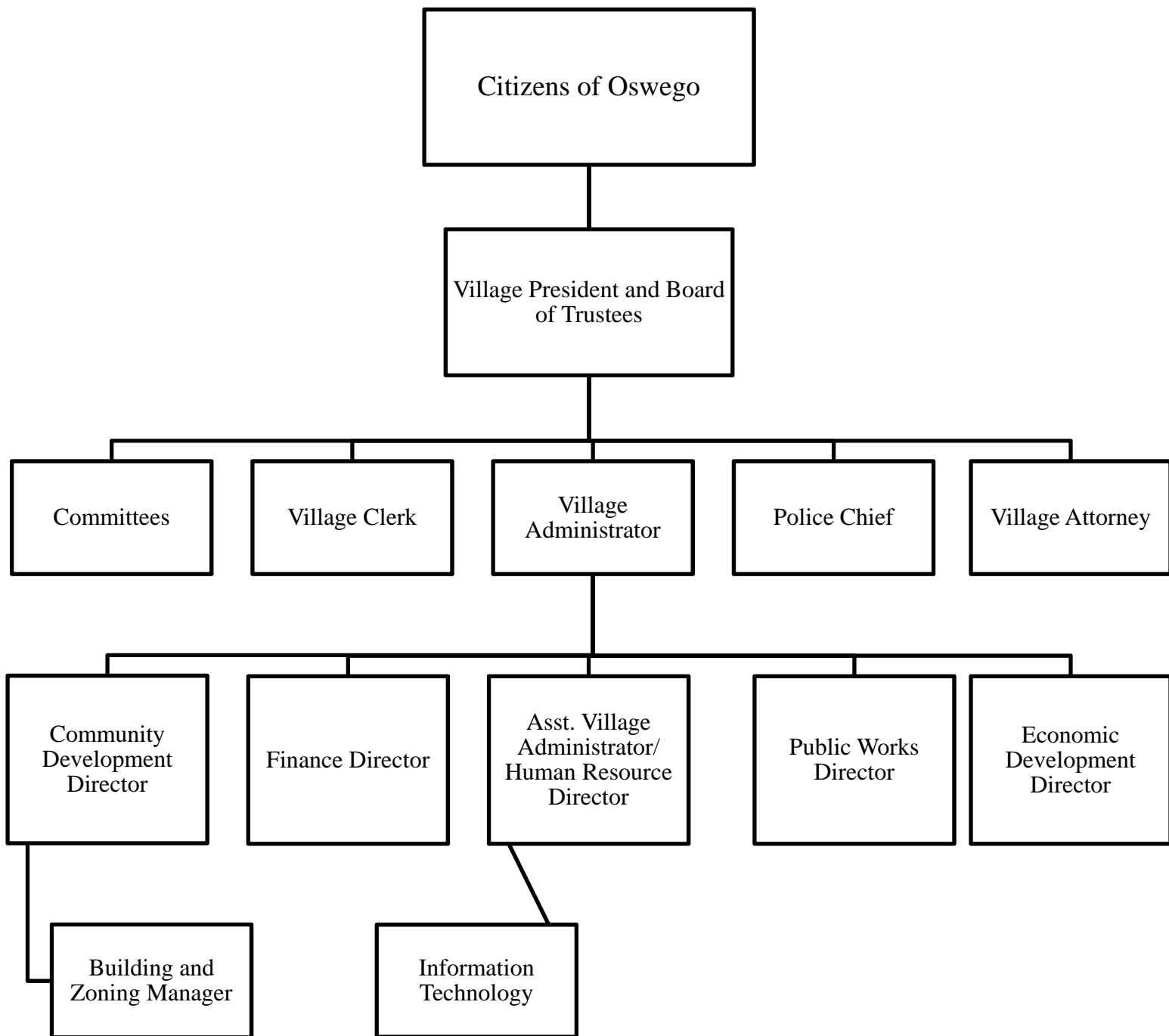


municipalities in the metropolitan area outside the City of Chicago. The Village of Montgomery is immediately north and adjacent to the Village of Oswego. The county seat of Kendall County, the City of Yorkville, is five miles southwest of the Village. It is strategically located at the southern end of the Fox River Valley. As part of the eight-county Chicago metropolitan area, Oswego benefits from the area's highly developed transportation network. A toll way interchange at Orchard Road and I-88 (the East-West Tollway) and the improvement and extension of Orchard road to U.S. 34 in Oswego provided an important new connection to the growing western part of the Village. Major highways, which serve the Village, include U.S. 34 (Ogden Avenue); U.S. 30; and Illinois routes 71, 25 and 31. Other north-south routes near the Village include Illinois 59 to the east and Illinois 47 to the west. Access to the nation's interstate highway system is provided by I-88 (10 miles north of the Village), I-55 (10 miles east), and I-80 (18 miles south). O'Hare International Airport and Midway Airport are 33 and 36 miles northeast of the Village, respectively. Private and corporate aircraft are based in Aurora Airport and DuPage Airport, which are each about 35 minutes from the Village. Commuter rail service is available at Aurora's Transportation Center northeast of the Village.



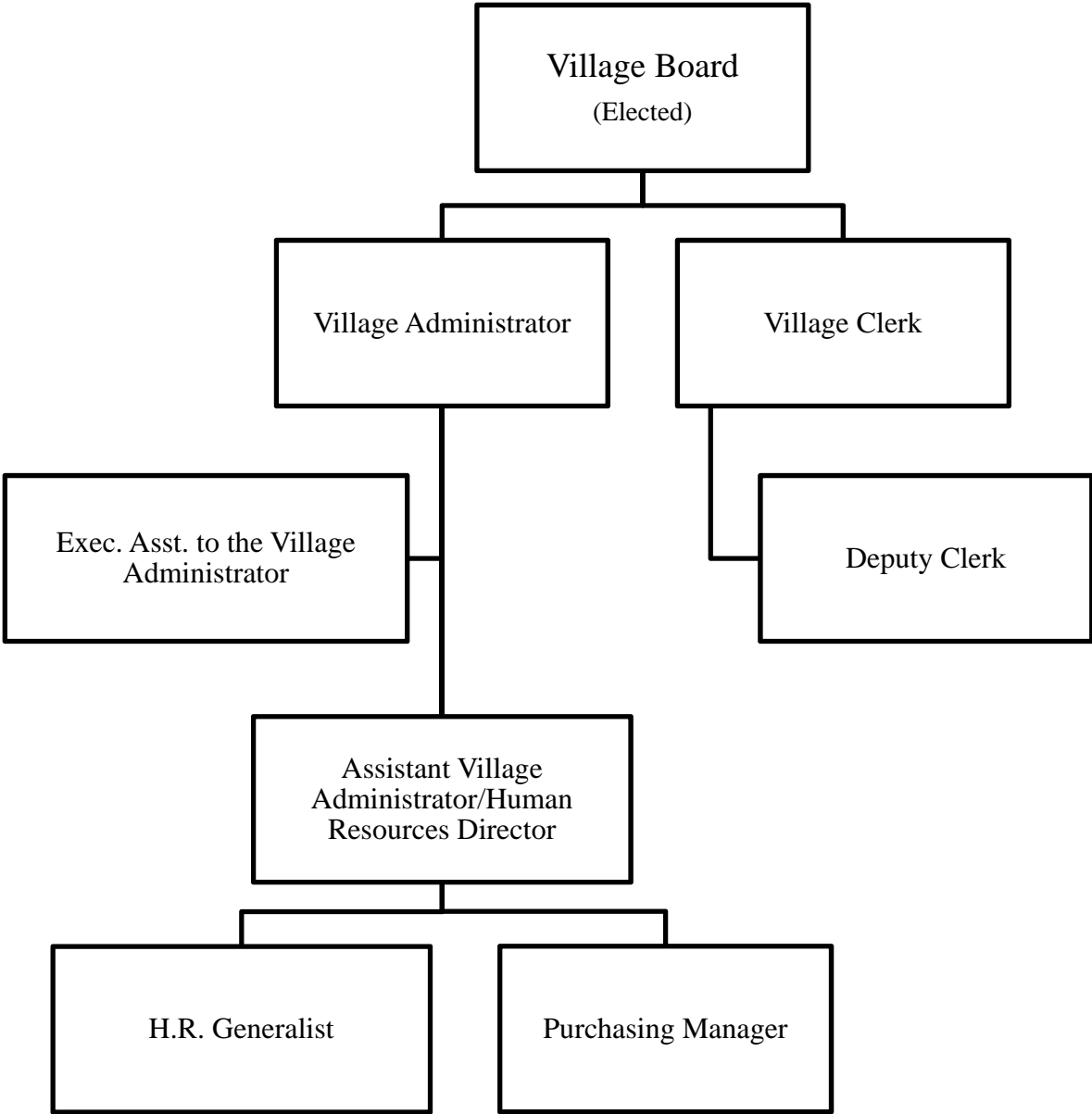
Offering a pro-business atmosphere, business incentives, and a well-educated and skilled labor workforce, Oswego is fast becoming an employment hub for manufacturing, engineering, and companies in every sector of the economy. The area is poised for growth and well suited for business success.

## VILLAGE OF OSWEGO ORGANIZATIONAL CHART



- The Village President and Board of Trustees are the only elected positions

CORPORATE ORGANIZATIONAL CHART

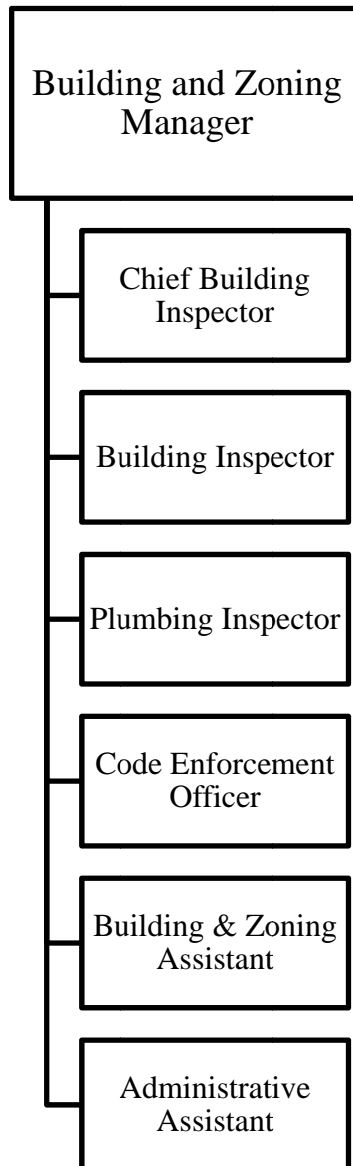


## COMMUNITY RELATIONS ORGANIZATIONAL CHART

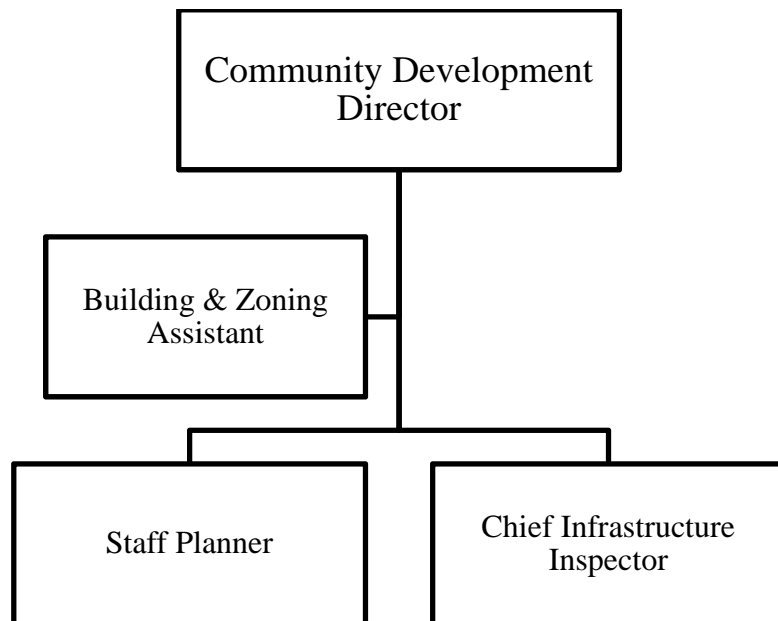




## BUILDING AND ZONING ORGANIZATIONAL CHART



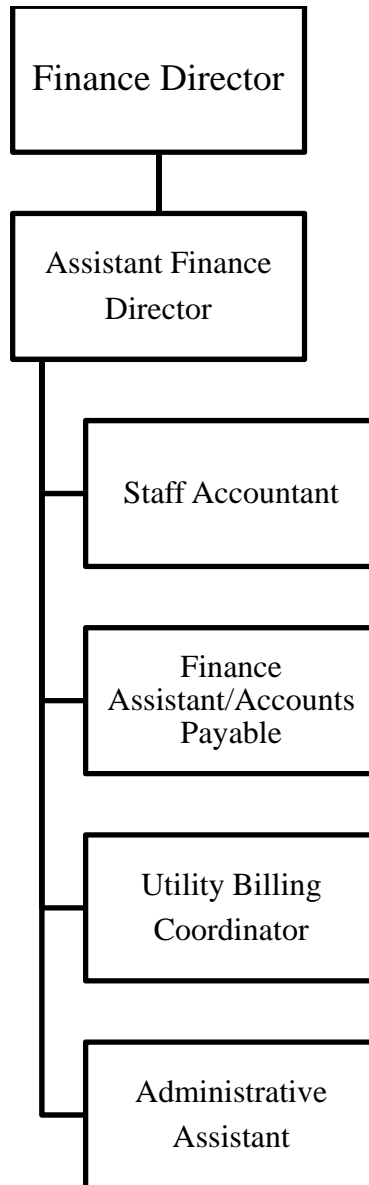
## COMMUNITY DEVELOPMENT ORGANIZATIONAL CHART



ECONOMIC DEVELOPMENT ORGANIZATIONAL CHART



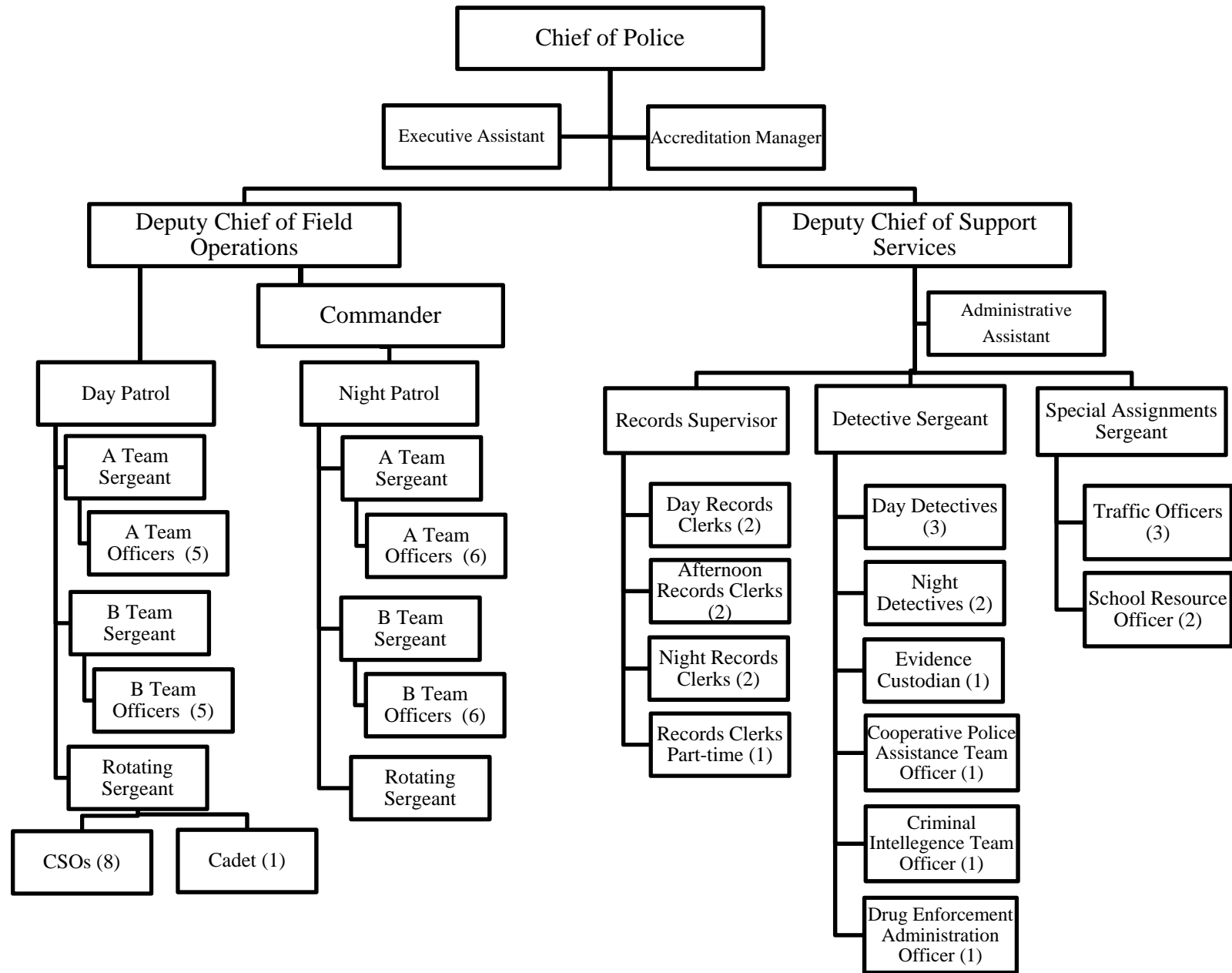
## FINANCE ORGANIZATIONAL CHART



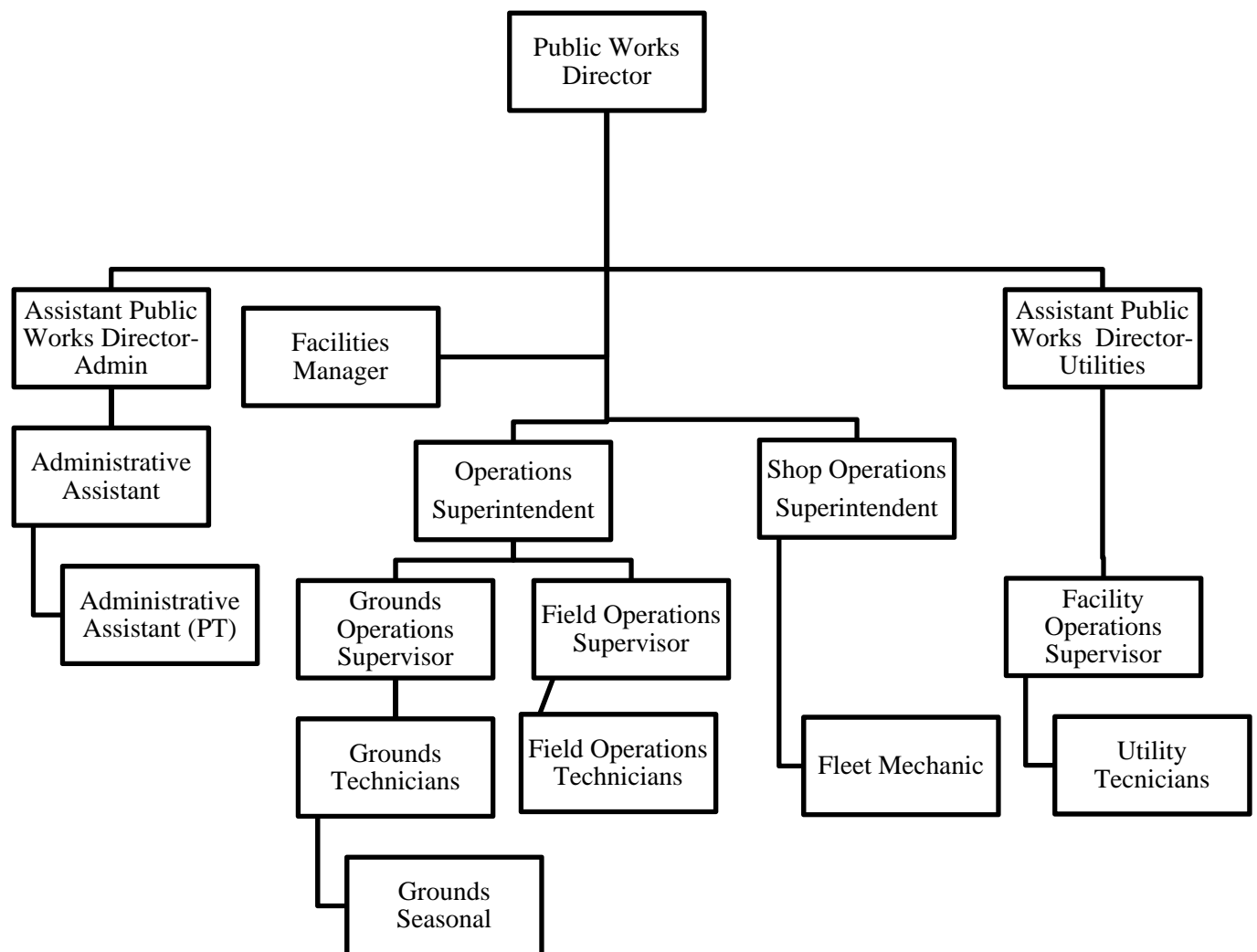
INFORMATION TECHNOLOGY ORGANIZATIONAL CHART



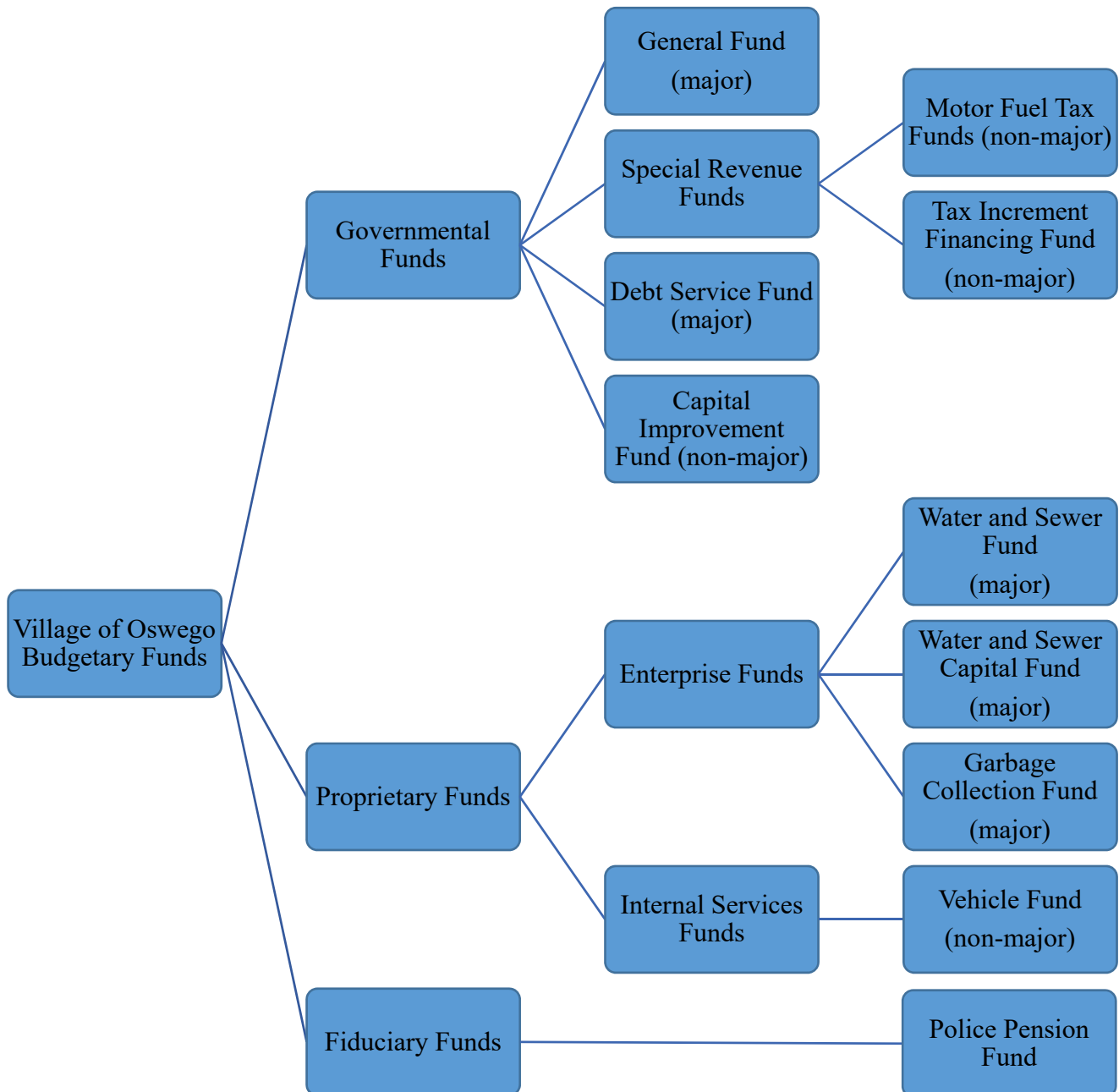
# POLICE ORGANIZATIONAL CHART



## Public Works Organization Chart



## Fund Structure





## Fund Structure and Basis of Accounting and Budgeting

---

For accounting purposes a state or local government is not treated as a single, integral entity. Rather, a government is often viewed instead as a collection of smaller, separate entities known as funds. Funds used by a government are traditionally classified into one of seven fund types. In addition, 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 and 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, information technology 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 two Special Revenue Funds:

**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.

**Tax Increment Financing Fund (TIF):** This Fund is used to account for all the revenue and expenditures associated in the TIF District including development and infrastructure improvements. Financing is provided from incremental real estate taxes from the project area.

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 in 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 \$558,000 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 three loans outstanding and an available balance of \$164,000.

#### **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														
						Department Involvement								
<b>Governmental Funds</b>		<b>Major Fund</b>	<b>Non-Major Fund</b>	<b>Budget</b>	<b>Corporate</b>	<b>Building &amp; Zoning</b>	<b>Community Development</b>	<b>Public Works</b>	<b>Community Relations</b>	<b>Economic Development</b>	<b>Finance</b>	<b>Information Technology</b>	<b>Police</b>	
General Fund		yes		yes	X	X	X	X	X	X	X	X	X	X
Special Revenue Funds														
Motor Fuel Tax Fund			yes	yes				X			X			
Tax Increment Financing Fund			yes	yes	X	X	X	X		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>Enterprise Funds</b>														
Water & Sewer Fund		yes		yes				X			X			
Water & Sewer Capital Fund		yes		yes				X			X			
Garbage Collection Fund		yes		yes							X			
<b>Internal Service Fund</b>														
Vehicle Fund			yes	yes	X	X	X	X			X			X
<b>Fiduciary Funds</b>														
Pension Trust Fund														
Police Pension Fund			yes	yes							X			X
Agency Funds														
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 30% 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 the end of the fiscal year 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 30% of the estimated subsequent year's annual operating expenditures. 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.

### **Tax Increment Financing Fund**

The Village will strive to maintain a cash reserve level to timely meet all expenditures incurred during 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

---

### **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 2019. However, intentional drawdowns of fund reserves will occur in five Funds which have total expenditures exceeding total revenues or one time expenditures; the TIF Fund, the Capital Improvement Fund, the Water & Sewer Capital Fund and Garbage Collection Fund. The TIF Fund will add \$25,000 to the deficit Fund Balance if the estimated expenditures are realized. The Capital Improvement Fund will drawdown reserves by \$7,900,000 due the construction costs of the Police Headquarters facility and other infrastructure improvements. The Water & Sewer Capital Fund is using reserves in the amount of \$1,200,000 to complete scheduled water and sewer system improvements. The Garbage Collection Fund will drawdown reserves by \$7,700 if the revenues and expenses are as budgeted. 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  
Tax Increment Financing 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/July 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 July 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 formally adopted in April. The budgeted capital projects do 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 December 18, 2017.

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 January 9-12, 2018. Any changes to the departments' budgets were made and copy of the Draft Budget was prepared and distributed to the Village Board on February 9, 2018. The Draft Budget was also made available for public viewing on the Village website as of February 16, 2018.

The Draft Budget was reviewed and discussed at the Budget Workshop meeting held on March 3, 2018 which was open to the public. A formal Public Hearing on the budget was held on April 3, 2018, 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 17, 2018 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 prepared for 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 adopted. The Financial Plan projects revenues and expenditures for the next five fiscal years based on the adopted 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.

All of these reports can be found on the Village website at [www.oswegoil.org](http://www.oswegoil.org).

### ***Fiscal Year 2019 Financial Calendar Capital Improvement Plan, Tax Levy and Annual Budget***

---

<b><u>Calendar Year 2017</u></b>	
<b><u>Scheduled (subject to change)</u></b>	
<b>Wednesday, September 13</b>	<b>Capital Improvement Plan (CIP) kickoff meeting with staff</b>
<b>Tuesday, September 19</b>	Solicit Village Board ideas for Fiscal Year 2019 Budget
<b>Wednesday, October 4</b>	Fiscal Year 2019 Budget kickoff meeting with staff
<b>Tuesday, October 17</b>	<a href="#"><u>Committee of the Whole Meeting</u></a> Auditors present Fiscal Year 2017 Village Audit 2017 tax levy discussion
<b>Wednesday, October 18</b>	<b>Capital Improvement description forms submitted to finance</b>
<b>Tuesday, November 7</b>	<b>Adopt Calendar Year 2017 Tax Levy Review Capital Improvement Plan Projects</b>
<b>Monday, December 18</b>	<b>Department Budget worksheets must be completed</b>

---

**Calendar Year 2018**

Tuesday, January 9

Request Budget distributed via email to Village Board

**January 9-12**

Meetings with department heads on budget requests

Tuesday, February 5

Final meeting with Village Administrator on budget requests

**Friday, February 9**

Draft budget delivered to Village President/Trustees

**Saturday, March 3**

**Budget workshop –overview and departmental budget review**

Tuesday, March 6

[Committee of the Whole](#)

Fiscal Year 2019 Budget review (if necessary)

Tuesday, April 3

**Public Hearing on Fiscal Year 2019 Budget**

**Tuesday, April 17**

**Approve Ordinance Adopting Fiscal Year 2019 Budget  
Adopt Capital Improvement Plan**

### **Major Revenue Sources**

The Village of Oswego has eight major revenue sources which account for 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 relatively flat since FY 2016 with the Village receiving just over \$6.0 million annually. FY 2018 projected and the FY 2019 Budget amounts are the same amount of \$6.1 million. The slower growth in new residents coupled with less nonresidents shopping in the village appears to be the cause of slower growth in sales tax revenue.

**Water & Sewer usage revenues** account for the second largest source of Village revenues. Population increases allowed for increases in this revenue source through FY 2013. Since FY 2013, revenue has decreased 2% on average each year. The Village completed a water rate study in FY 2018 which led to the Village Board adopting rate increases annually for the next five years to support operations and capital improvements. The Fiscal Year 2019 budget estimates this revenue at \$6.3 million which is a \$1.3 million increase from the FY 2018 projected amount.

**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 2019 budget is \$5.2 million with \$3.1 million allocated for capital improvements.

**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. The Village received approximately \$235,000 less in FY 2017 and FY 2018 as the State of Illinois corrected a formula distribution error for prior year's distributions. The FY 2019 budget of \$3.2 million is a 6% increase due to legislative changes in the distribution of this revenue, estimated stronger corporate profits and a stronger economy.

**Garbage Collection revenue** is the fifth largest generator of revenue. This revenue is used to pay the disposal costs of garbage collection contracted with a third party. The Village bills the residents and collects the revenue through the water and sewer usage billing process. The Fiscal Year 2019 Budget estimates the revenue at \$2.5 million.

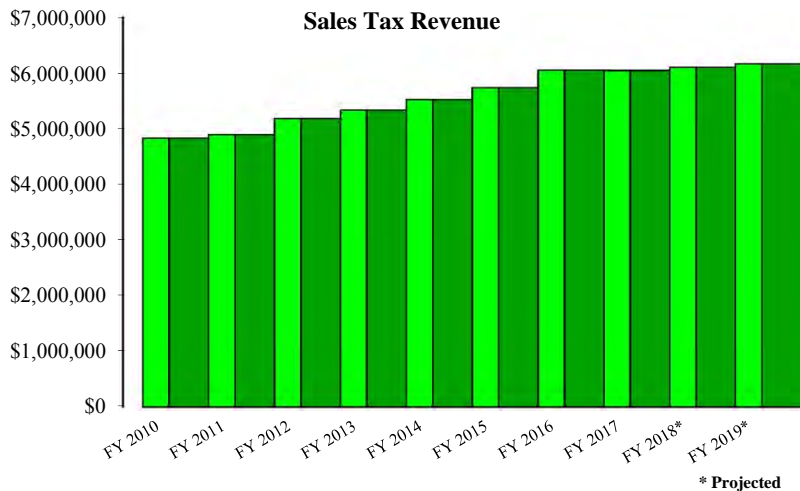
**Property tax revenue** is the sixth largest source of revenue for the Village and does not fluctuate due to the overall performance of the local and state economy. The Village annually determines how much in property tax revenue will be received from the property owners by levying a total dollar amount each December. The revenue is used to pay for the pension costs of the Police Officer's Pension Fund and the Illinois Municipal Retirement Fund (all non-police employees) with any remaining funds used for general operations. For Fiscal Year 2019, all but



\$500 of the tax levy will be used to pay the Village contribution to the Police Officer's Pension system. \$1.3 million was levied and is expected to be received in FY 2019.

**Utility tax revenue** is the seventh largest revenue source for the Village. The Village taxes the use of three utilities: natural gas, electricity, and telecommunications. Telecommunications tax revenues have declined annually over the past four fiscal years and are budgeted to decrease to \$0.5 million for Fiscal Year 2019. Gas and electric utility taxes are expected to stay at the FY 2018 amount of \$1.0 million.

**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 to \$885,000 in FY 2017 due to the certified special census completed in 2016. The Village expects to receive \$850,000 in FY 2019. This amount is the same amount projected to be received in FY 2018.

**General Fund****Sales Tax Revenue**

Fiscal Year	Sales Tax	
	Revenue	% Change
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	6,047,817	5.5%
FY 2017	6,041,568	-0.1%
FY 2018*	6,100,000	1.0%
FY 2019*	6,161,000	1.0%

**Description**

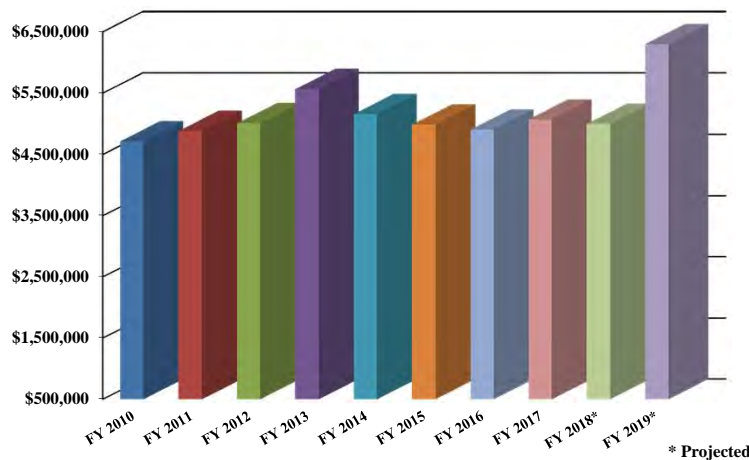
The Village of Oswego receives from the State of Illinois, 16% of the 6.25% State sales tax on general merchandise (1% of gross sales). In addition, the Village also receives 100% of the 1.25% State sales tax on food and qualifying drugs (also 1% of gross sales). The tax money that the Village receives 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 general sales tax rate for the Village is 6.25%. Adding the county tax rate and local tax rates bring the overall sales tax rate to 9.5%.

**Analysis and Trends**

Sales tax revenue received by the Village is directly related to the dollar value of sales made within the Village limits. Sales in four categories account for 72% of the sales tax revenue received by the Village. General Merchandise, Auto/filling stations, Drinking & Eating Places and Drugs & Misc. Retail business types are where the majority of the overall sales occur in the Village. Annual growth in Sales tax revenue has slowed since FY 2016 increasing approximately 1% per year. The FY 2019 budget is estimating a 1% increase in sales tax revenue based on the slowing growth in this revenue source.

Sales Tax Revenue By Type of Business (Calendar Year)								
Category	2014		2015		2016		2017	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
General Merchandise	1,772,784	30.91%	1,770,195	29.68%	1,739,752	28.80%	1,722,784	28.07%
Food	448,860	7.83%	600,712	10.07%	569,734	9.43%	618,676	10.08%
Drinking & Eating Places	714,404	12.46%	797,498	13.37%	844,653	13.98%	896,932	14.61%
Apparel	267,752	4.67%	276,743	4.64%	287,756	4.76%	296,426	4.83%
Furniture & Fixtures	226,135	3.94%	244,566	4.10%	226,675	3.75%	187,436	3.05%
Lumber, Bldg., Hardware	268,823	4.69%	279,081	4.68%	292,939	4.85%	304,910	4.97%
Auto & Filling Stations	941,139	16.41%	952,616	15.97%	979,398	16.21%	1,022,267	16.65%
Drugs & Misc. Retail	740,026	12.90%	581,195	9.74%	749,123	12.40%	757,550	12.34%
Agriculture & All Others	329,249	5.74%	425,135	7.13%	301,602	4.99%	289,574	4.72%
Manufacturers	25,620	0.45%	37,015	0.62%	49,030	0.81%	41,374	0.67%
Total	5,734,792	100.00%	5,964,757	100.00%	6,040,663	100.00%	6,137,930	100.00%

Charges for Service Revenue



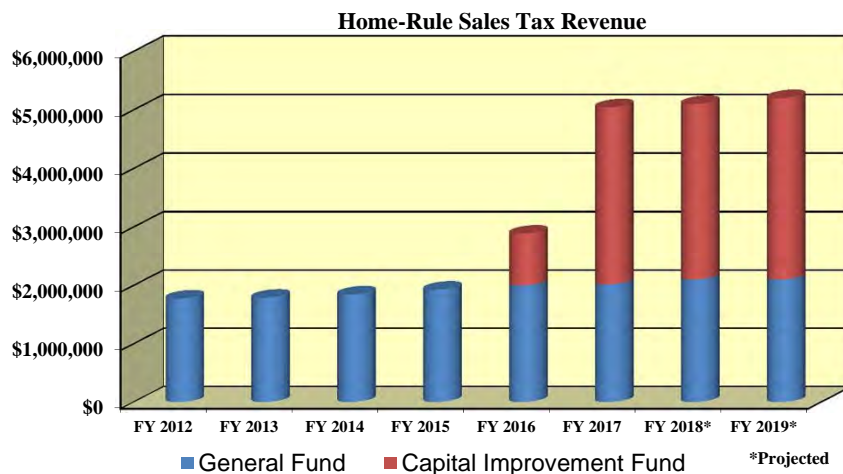
Fiscal Year	Charges for Service	% Change
2010	4,715,415	1.2%
2011	4,883,915	3.6%
2012	5,009,047	2.6%
2013	5,567,132	11.1%
2014	5,159,314	-7.3%
2015	4,988,572	-3.3%
2016	4,904,822	-1.7%
2017	5,074,360	3.5%
2018*	5,000,000	-1.5%
2019*	6,300,000	26.0%

### Description

Water customers are billed bi-monthly for water and sewer services used at the current rate of \$3.83 for every 100 cubic feet of water used (\$5.12 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, five water towers and the distribution system. The water rate set by the Village must be sufficient to cover all operating and capital costs for maintaining the entire waterworks 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 increased water rates with the November, 2017 billing. Rate increases for bills issued in May were approved for the next five years. The rate increases will insure the rate structure is sufficient to support the operating, capital, and debt service costs of this enterprise system. The FY 2019 revenue budget is increasing 26% due to the rate increase in November, 2017 and another increase in May, 2018.



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	2,885,337	1.3%
2017	5,042,560	74.8%
2018*	5,100,000	1.1%
2019*	5,200,000	2.0%

\*Projected

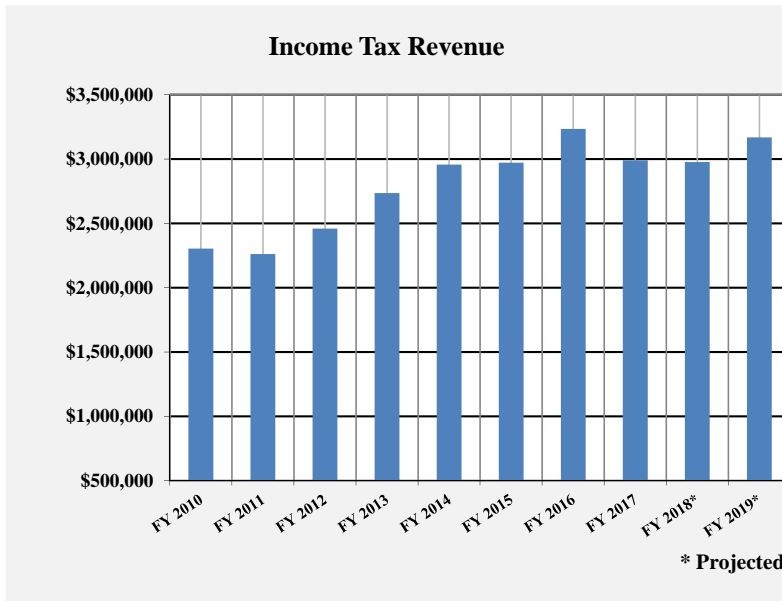
### Description

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 rate 0.75%, bringing the total HR sales tax rate to 1.25%. The additional revenue will support the annual road program, building of a new police facility and other capital improvements and will be recorded in the Capital Improvement Fund.

### Analysis and Trends

This revenue source will trend similarly to the general sales tax revenue. Home Rule Sales tax revenue is budgeted to increase \$100,000. 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 the past four years.

Home Rule Sales Tax Revenue By Type of Business (Calendar Year)								
Category	2014		2015		2016		2017	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
General Merchandise	524,363	27.1%	519,197	26.2%	1,291,982	25.8%	1,288,092	25.1%
Food	76,165	3.9%	136,196	6.9%	317,198	6.3%	348,693	6.8%
Drinking & Eating places	354,581	18.3%	395,760	20.0%	1,044,375	20.8%	1,107,532	21.6%
Apparel	133,754	6.9%	138,204	7.0%	354,666	7.1%	369,862	7.2%
Furniture & HH & Radio	112,355	5.8%	120,653	6.1%	281,364	5.6%	233,614	4.6%
Lumber, Bldg., Hardware	134,167	6.9%	139,352	7.0%	361,767	7.2%	380,543	7.4%
Auto & Filling Stations	185,903	9.6%	156,009	7.9%	386,040	7.7%	437,955	8.5%
Drugs & Misc. Retail	249,264	12.9%	219,204	11.1%	562,918	11.2%	571,499	11.1%
Agriculture & All Others	156,634	8.1%	138,599	7.0%	353,244	7.1%	344,593	6.7%
Manufacturers	9,904	0.5%	16,448	0.8%	56,253	1.1%	46,427	0.9%
<b>Total</b>	<b>1,937,089</b>	<b>100%</b>	<b>1,979,624</b>	<b>100%</b>	<b>5,009,807</b>	<b>100%</b>	<b>5,128,811</b>	<b>100%</b>

**General Fund****Income Tax Revenue**

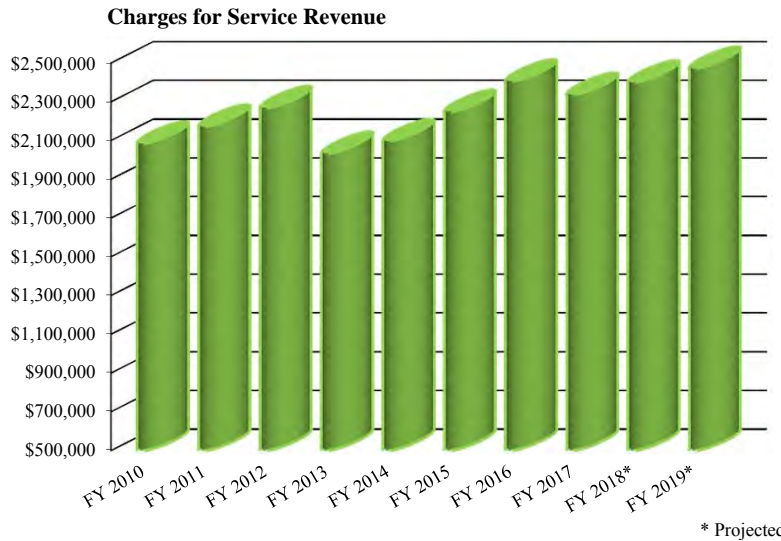
Fiscal Year	Income Tax Revenues	% Change
2010	2,304,243	5.9%
2011	2,261,968	-1.8%
2012	2,460,342	8.8%
2013	2,735,608	11.2%
2014	2,957,978	8.1%
2015	2,972,805	0.5%
2016	3,235,006	8.8%
2017	2,991,771	-7.5%
2018*	2,977,000	-0.5%
2019*	3,168,872	6.4%

**Description**

The State of Illinois currently has an income tax rate of 4.95% for individuals, trusts and estates and 7.0% 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 peaked in FY 2016 at \$3.2 million. FY 2017 and FY 2018 have been subject to the State of Illinois' changes to the distribution formulas. FY 2019 revenues are increasing 6.4% due to the latest legislative changes, anticipated stronger corporate profits and a stronger economy. The State Legislature annually considers bills which would be a detriment to local municipalities with this revenue source. As one of the largest revenue sources for the Village, any changes would have a substantial negative impact on sustaining Village services.

**Garbage Collection Fund****Disposal Fees**

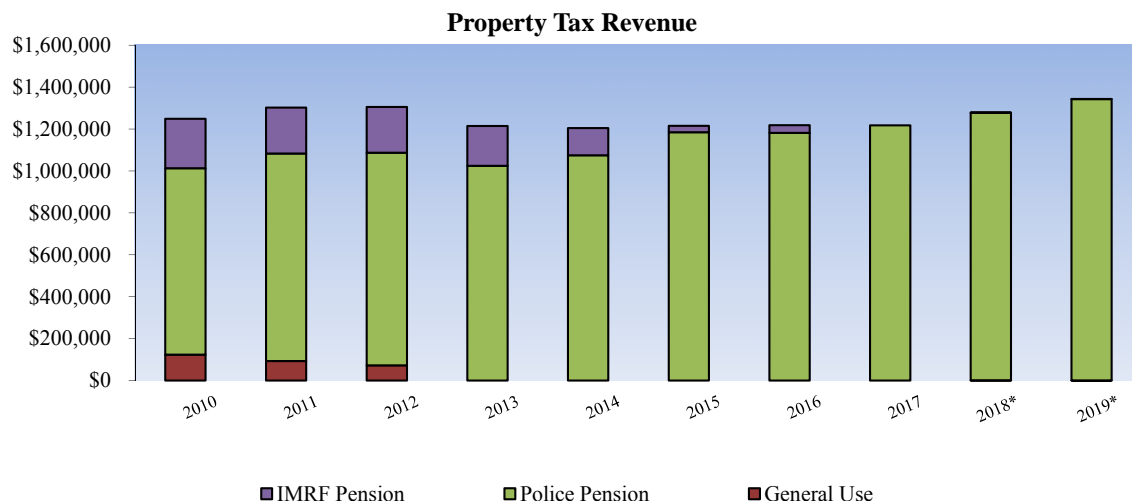
Fiscal Year	Charges for Service	% Change
FY 2010	2,084,354	1.6%
FY 2011	2,172,351	4.2%
FY 2012	2,267,598	4.4%
FY 2013	2,032,054	-10.4%
FY 2014	2,097,286	3.2%
FY 2015	2,248,211	7.2%
FY 2016	2,405,709	7.0%
FY 2017	2,336,683	-2.9%
FY 2018*	2,400,000	2.7%
FY 2019*	2,472,000	3.0%

**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. Residents are billed bi-monthly but payments to the vendor are remitted monthly based on the current months active number of accounts. The Village must keep one to two months of vendor payments 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 also increasing due to annual rate increases but a new negotiated contract beginning in FY 2013 resulted in lower costs for the service. In FY 2017, the contract was extended at rates lower than the current contract for FY 2017 and annual increases will be the lesser of 2% or the February to February CPI. The contract expires on April 30, 2022.



### Description

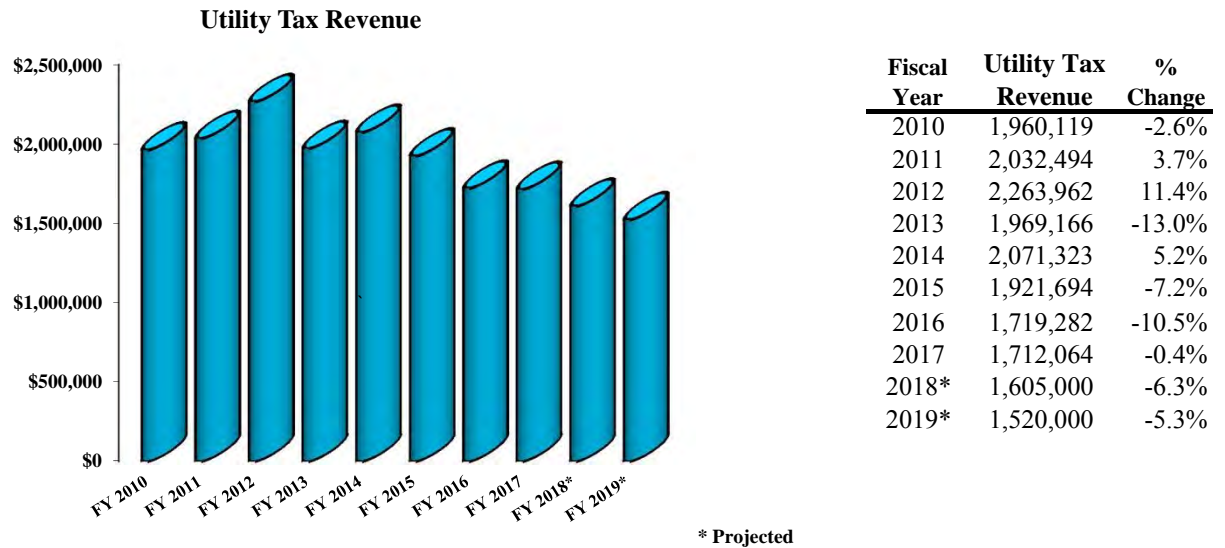
The Village levies a property tax based on the assessed valuation of each property within Village limits for funding pension costs. Property values are assessed by the Township Assessor on a quadrennial basis. The value of the property is equalized by the state and further equalized at 33% of the property 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 2017 for calendar year 2017 will be collected between June 2018 and January 2019 and finance the Village's FY 2019. 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 majority of the property tax levy is used to support the Village contribution to the Police Pension Fund as the bar chart above shows. The Village Board desires to keep the tax levy as low as possible using other revenue streams to support Village operations and contributions to the pension funds. The annual tax levy has increased over the last three years as the Village Board has tried to keep the tax rate the same to capture new growth occurring within the Village.

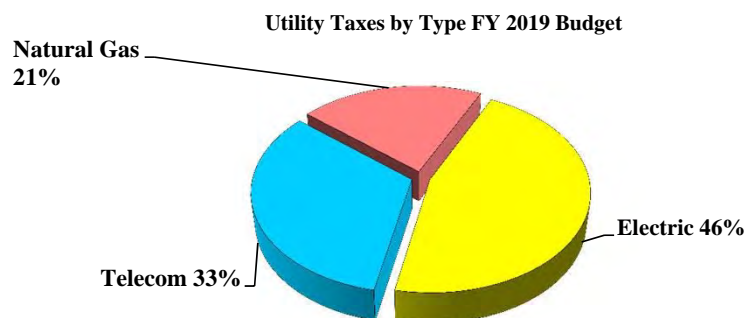
Fiscal Year	General Use	Police Pension	IMRF Pension	General Use % of Total
2010	\$123,230	\$890,070	\$236,159	9.9%
2011	92,950	990,650	219,050	7.1%
2012	72,312	1,015,000	218,765	5.5%
2013	0	1,025,000	189,729	0.0%
2014	0	1,075,000	130,100	0.0%
2015	0	1,185,000	31,000	0.0%
2016	0	1,181,869	36,696	0.0%
2017	0	1,218,289	0	0.0%
2018*	995	1,277,210	996	0.1%
2019*	400	1,342,897	100	0.0%

\* Projected



### Description

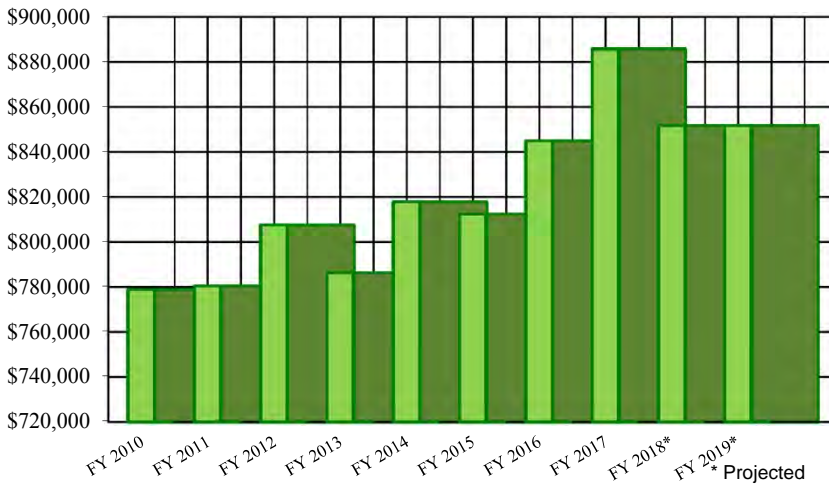
The Village taxes the use of three utilities: natural gas, electricity, and telecommunications. The rates for each tax are: \$0.045 cents per therm for natural gas for those users subject to the gas use tax, a 3% of gross charges for natural gas, a 6.0% of gross charges for telecommunications, and a 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 remitted 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 continue the downward trend in total revenues. Telecommunication revenues collected by the State of Illinois and distributed to municipalities has seen a 33% decline over the last four years. Natural gas usage and electric usage will fluctuate from year to year based on the price of the commodity and on individual usage. Low oil prices has allowed for the low rates for consumers for these commodities. This revenue source is 55% less than what it was in FY 2012. The Village has the ability to increase the rates on electric and natural gas usage to increase this revenue stream. However, any increase may be offset by the continuing decline in the Telecommunications tax.



**Motor Fuel Tax Fund****Motor Fuel Tax Revenue**

Fiscal Year	Total MFT Allotment	% Change
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	845,024	4.0%
2017	885,751	4.8%
2018*	851,758	-3.8%
2019*	851,758	0.0%

\*Projected

**Description**

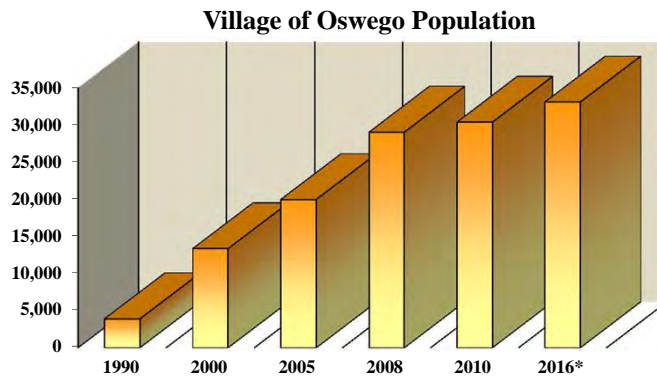
The Village receives monthly distributions from the State of Illinois for Motor Fuel Tax (MFT) revenues. The revenues are derived from a State-imposed 19 cent per gallon tax on gasoline and a 21.5 cent per gallon tax on diesel fuel. A portion of this tax revenue is allocated to all municipalities in 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**

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 as noted in FY 2017 with the certification of the 2016 special census halfway through the fiscal year. FY 2018 revenues are forecasted to be similar to FY 2017 with minimal growth for FY 2019. Lower overall consumption and the State of Illinois holding the distributions equivalent to the current year distributions are contributing to the lack of growth in this revenue source.

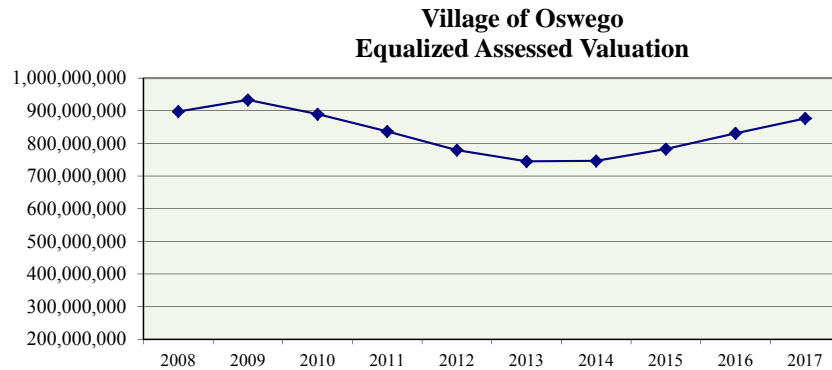
## TRENDS

<u>Year</u>	<u>Population</u>
1990	3,876
2000	13,326
2005	19,956
2008	29,012
2010	30,355
2016*	33,078
*special census	



Village of Oswego population has grown to exceed 33,000 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 2016 partial special census certified the population at 33,078. Oswego's population is expected to continue to grow reaching an estimated 40,000 by the year 2030.

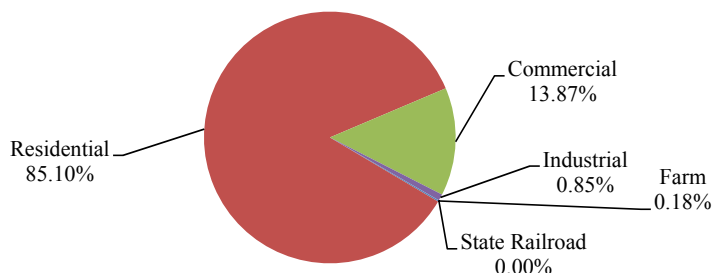
<u>Levy Year</u>	<u>EAV</u>
2008	897,802,932
2009	933,315,018
2010	889,906,116
2011	836,708,892
2012	779,490,106
2013	744,930,605
2014	746,521,305
2015	782,841,868
2016	831,033,315
2017	876,663,533



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 annually declining through 2013 because of the housing downturn and mortgage crisis. The EAV has been increasing since 2014 at an average annual rate of 4%.

## 2017 EAV by Property Type

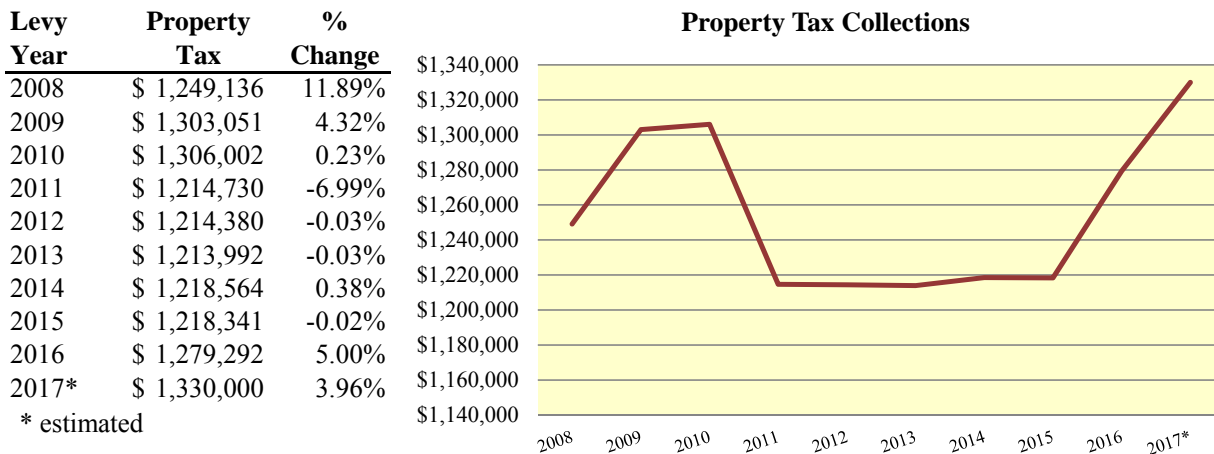
<u>2017 EAV by Property Type</u>	
Farm	1,588,306
Residential	746,044,564
Commercial	121,576,703
Industrial	7,426,267
State Railroad	27,693
	<u>876,663,533</u>



The Village of Oswego's total EAV is comprised of five different property types. However, over 85% of the EAV comes from residential properties.

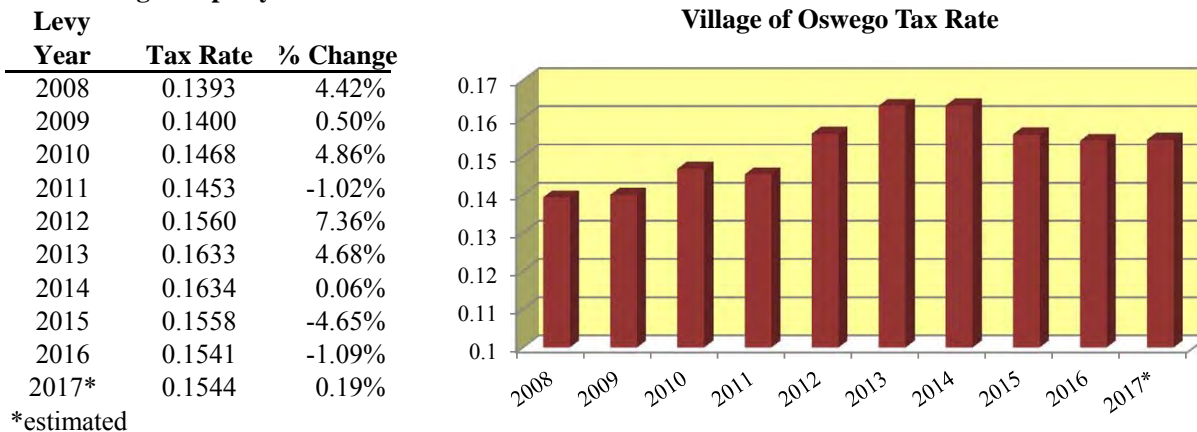
## TRENDS

### Total Village Property Tax Collections



The Village's property tax collection consists of taxes levied for general corporate use, municipal employee's pensions, and police officers pensions. Collections for levy year 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. Beginning with the 2016 levy, the Village Board has decided to keep the tax rate the same to capture new growth within the Village.

### Total Village Property Tax Rate



The Village of Oswego property tax rate has fluctuated slightly based on the EAV increases or decreases over the last 10 levy years. The tax rate had risen since 2008 to the 2014 rate of \$16.34 cents per \$100 of a property's EAV before dropping 5% in 2015. The Village Board has kept the tax rate the same the past three levy years to capture the new growth occurring in the Village.

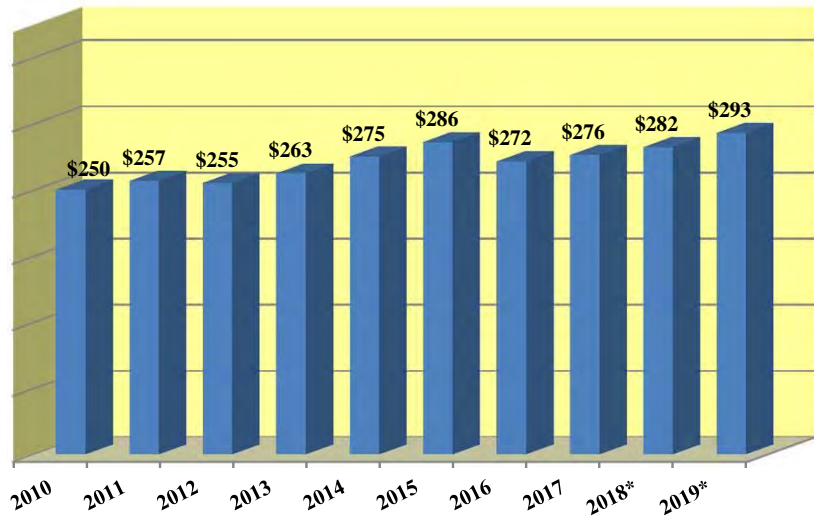
## TRENDS

### Police Protection Service Costs

Fiscal Year	Operating Cost	Resident Cost
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	\$8,938,046	\$272
2017	\$9,143,681	\$276
2018*	\$9,340,335	\$282
2019*	\$9,695,958	\$293

\* projected

### Police Protection Cost per Resident



The Village's population was certified at 29,012 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. Operating costs are estimated to continue increasing with a sizeable jump in FY 2019 as the new police headquarters building is occupied in October, 2018.

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

### Road and Bridge Service Costs

Fiscal Year	Operating Cost	Resident Cost
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	\$3,184,640	\$104
2017	\$1,736,922	\$53
2018*	\$2,025,690	\$61
2019*	\$2,406,375	\$73

\* projected

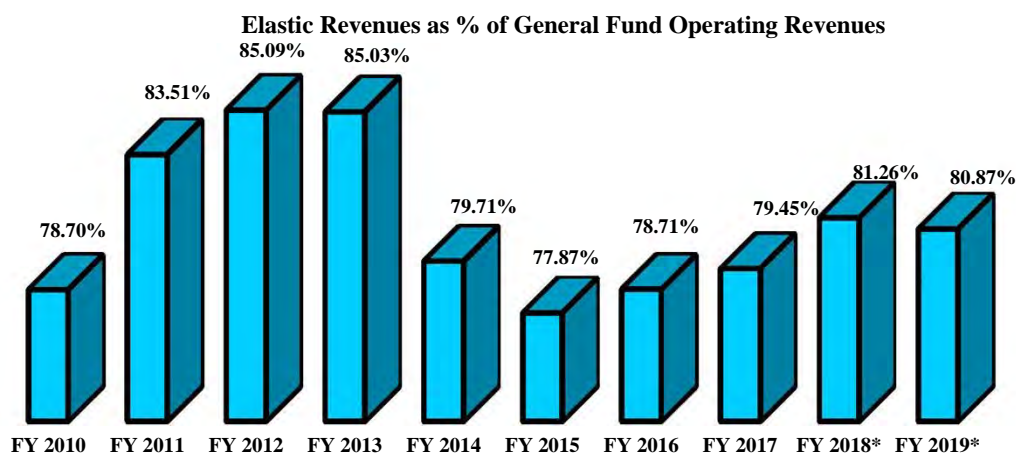
### Road and Bridge Cost per Resident



The Road and Bridge costs per resident peaked in FY 2016 because of additional roadway improvements completed that fiscal year. Costs per resident decreased in 2017 because of removing all capital outlay costs from this departments budget. The trend is for continued increases in operating costs to sustain all the current services provided to residents.

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

## TRENDS



\* indicates projected total revenues

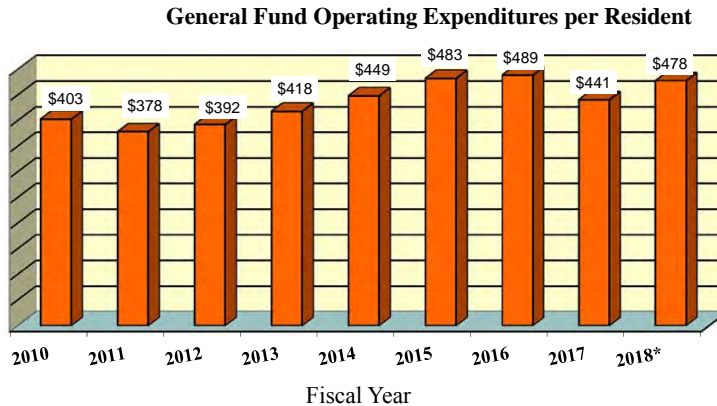
### **Indicator Description**

Elastic revenues are very responsive to changes in the economy. The general fund revenues considered to be elastic include: sales and use taxes, municipal utility taxes, licenses and permits, interest on investments and income taxes. The property tax is an example of a non-elastic revenue. During strong economic conditions, elastic tax revenues will parallel business growth providing increases in existing revenue sources. A balance between elastic and inelastic revenues alleviates the effects of economic growth or decline. During inflation, it is desirable to have a high percentage of elastic revenues because inflation 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 2012 at 85% of general operating revenues. The addition of the new Food & Beverage tax in FY 2018 has increased the percentage to above 80%. The Village will be able to sustain current operations much easier if more non elastic revenue sources are implemented to weather any economic downturns.

## TRENDS

<b>Fiscal Year</b>	<b>Operating Expenditures</b>
2010	\$ 11,885,605
2011	\$ 11,482,780
2012	\$ 11,969,047
2013	\$ 12,862,327
2014	\$ 13,792,208
2015	\$ 14,840,200
2016	\$ 16,176,090
2017	\$ 14,585,121
2018*	\$ 15,806,237
2019*	\$ 16,719,343



\* Projected

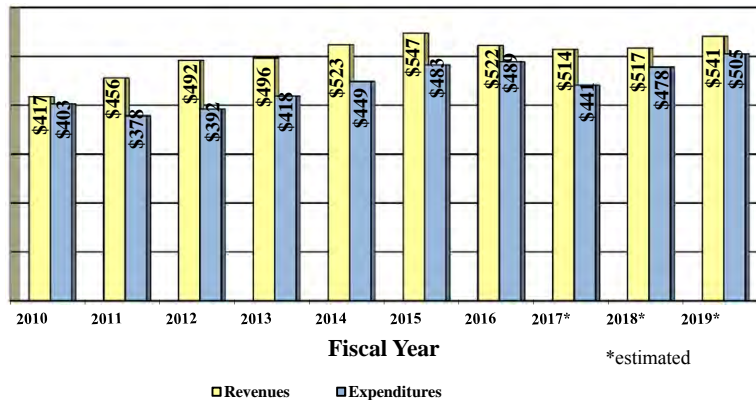
### **Indicator Description**

The graph shows operating expenditures for the general fund per Village of Oswego resident. Changes in expenditures per resident fluctuate as expenditures and population changes. If the population remains constant and expenditures continue to increase the cost per resident will increase indicating the need for greater operating revenues to sustain operations. If expenditures remain constant and population increases, the cost per resident will decline which could suggest the current level of expenditures will not be sufficient to provide the same level of services to the residents.

### **Trend Analysis**

General Fund operating expenditures have trended higher over the past ten years. The 2019 cost per resident is estimated to increase to \$478 based on the fiscal year budget. The population growth has slowed but costs to provide the same level of services to the residents continues to increase. If revenue does not increase to support the expenditure growth, either program eliminations or more efficient operations will need to be implemented by the Village.

### **Comparison of General Fund Revenue & Expenditures per Resident**



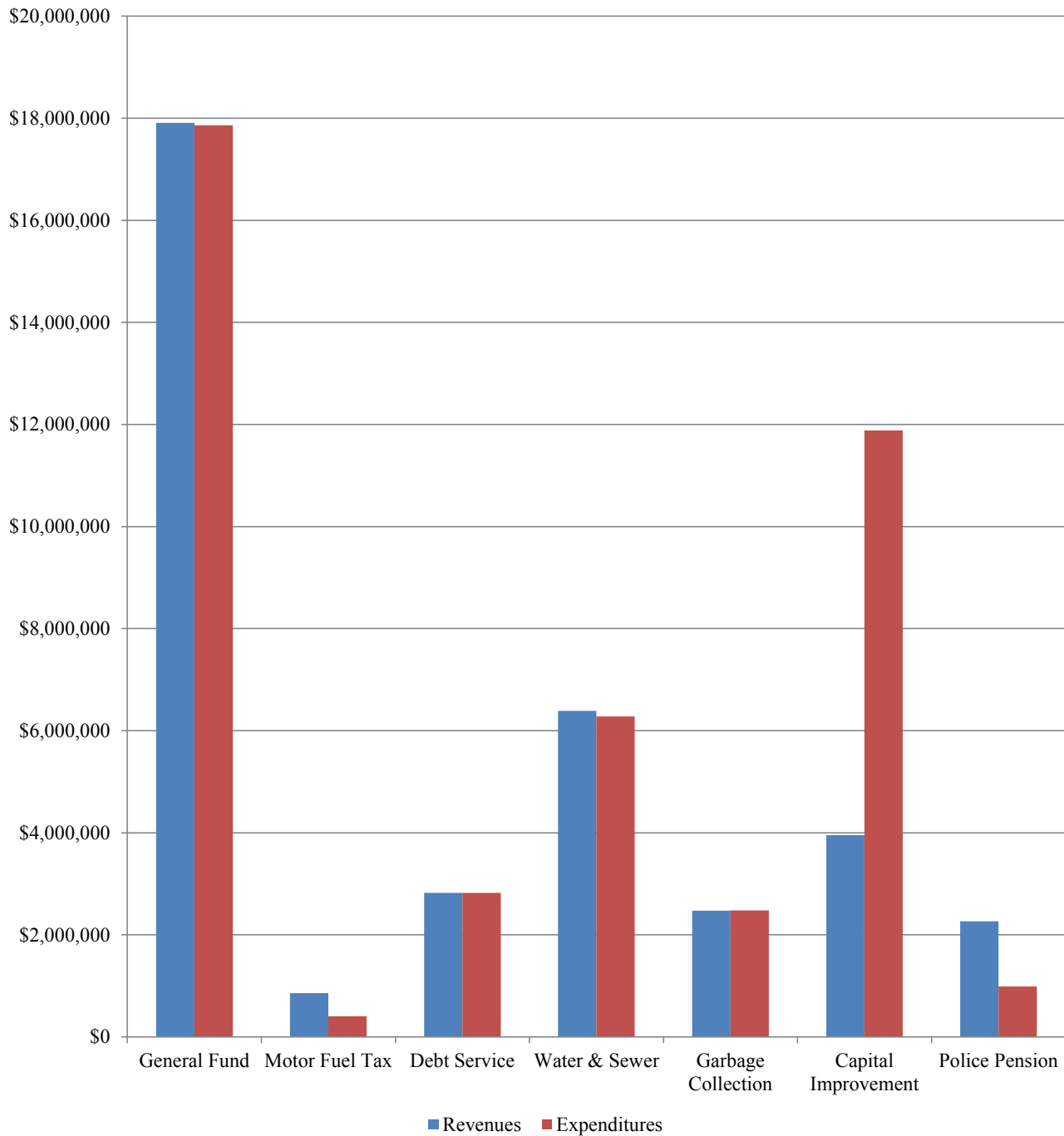
### **Indicator Description**

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 General Fund operating revenue per resident has continued to trend higher exceeding operating expenditures annually. This allows the Village to provide all the current services to the residents even as costs continue to increase.

### Revenue and Expenditure Comparison by Fund



The chart shows the General Fund accounts for the greatest amount of revenues and expenditures included in Village Budget.

Budget Year Comparison Summary - All Funds

<b>Fund</b>	<b>Fiscal Year 2019 Revenues</b>	<b>Fiscal Year 2019 Expenditures</b>	<b>Fiscal Year 2019 Difference</b>
<b><u>Major Governmental Funds</u></b>			
General Fund	17,907,814	17,859,343	48,472
Capital Improvement Fund	3,953,000	11,879,992	(7,926,992)
Debt Service Fund	2,825,200	2,824,550	650
<b>Total Major Governmental Funds</b>	<b>24,686,014</b>	<b>32,563,885</b>	<b>(7,877,870)</b>
<b><u>Non-Major Governmental Funds</u></b>			
Motor Fuel Tax Fund	855,758	402,500	453,258
Tax Increment Financing	1,485,107	1,510,107	(25,000)
<b>Total Non Major Governmental Funds</b>	<b>2,340,865</b>	<b>1,912,607</b>	<b>428,258</b>
<b><u>Proprietary Funds</u></b>			
<b>Enterprise Funds</b>			
Waterworks & Sewer Fund	6,389,120	6,277,169	111,951
Waterworks & Sewer Capital Fund	1,430,000	2,672,115	(1,242,115)
Garbage Fund	2,473,400	2,481,070	(7,670)
<b>Internal Service Funds</b>			
Vehicle Fund	370,500	330,500	40,000
<b>Total Proprietary Funds</b>	<b>10,663,020</b>	<b>11,760,855</b>	<b>(1,097,835)</b>
<b>Total Operating Funds</b>	<b>37,689,899</b>	<b>46,237,346</b>	<b>(8,547,447)</b>
<b><u>Non Operating Funds</u></b>			
<b><u>Fiduciary Funds</u></b>			
Police Officers' Pension Fund	2,265,000	989,323	1,275,677
<b>Total Fiduciary Funds</b>	<b>2,265,000</b>	<b>989,323</b>	<b>1,275,677</b>
<b>Total Non Operating Funds</b>	<b>2,265,000</b>	<b>989,323</b>	<b>1,275,677</b>
<b>Total All Funds</b>	<b>39,954,899</b>	<b>47,226,669</b>	<b>(7,271,770)</b>



### REVENUES - ALL FUNDS

FUND	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET	FY 2019 Budget vs FY 2018	
					Projected	Budget
General	17,011,166	17,697,406	17,098,543	17,907,814	5%	1%
Motor Fuel Tax	890,607	853,300	855,358	855,758	0%	0%
Tax Increment Financing	1,336	40,500	23,004	1,485,107	6356%	3567%
Debt Service	2,390,082	2,923,316	2,923,016	2,825,200	-3%	-3%
Capital Improvement	35,343,748	2,930,000	3,887,200	3,953,000	2%	35%
Water and Sewer	5,285,653	5,174,200	5,525,570	6,389,120	16%	23%
Water and Sewer Capital	145,257	160,000	198,000	1,430,000	622%	794%
Garbage Collection	2,338,531	2,501,700	2,401,675	2,473,400	3%	-1%
Vehicle	751,188	90,400	122,430	370,500	203%	310%
Police Pension	4,338,596	2,243,100	3,770,659	2,265,000	-40%	1%
<b>TOTAL REVENUES</b>	<b>68,496,163</b>	<b>34,613,922</b>	<b>36,805,455</b>	<b>39,954,899</b>	<b>9%</b>	<b>15%</b>

### FUND HIGHLIGHTS

#### Revenues

General Fund revenues have increased 1% compared to the FY 2018 budget due to less sales tax rebates paid, increased Income tax revenues, implementation of a Food & Beverage tax and increased gaming revenue.

Motor Fuel Tax revenues are the same as last year as little growth is projected in this revenue.

TIF Fund revenues increased as tax increment will be greater due to the increased assessments.

Debt Service is lower because of the 2017 refinancing and less debt outstanding.

The Capital Improvement Fund revenue is greater due to the new Local MFT tax implemented in FY 2018.

Water & Sewer Fund revenues are up due to the rate increases effective 11/1/17 and 5/1/18.

The Water & Sewer Capital Fund revenue increased due to the transfer from the Water & Sewer Fund in FY 2019.

Garbage Collection Fund revenue is lower due to better calculations this year.

The Vehicle Fund revenue increased because of transfers from other Funds to support the expenses budgeted.

Police Pension revenue increased slightly from anticipated investment income.

### EXPENDITURES - ALL FUNDS

FUND	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET	FY 2019 Budget vs FY 2018	
					Projected	Budget
General	16,077,015	17,655,562	17,244,553	17,859,343	4%	1%
Motor Fuel Tax	874,260	1,162,500	1,087,500	402,500	-63%	-65%
Tax Increment Financing	1,609,527	350,500	160,671	1,510,107	840%	331%
Debt Service	2,388,006	2,922,844	2,921,894	2,824,550	-3%	-3%
Capital Improvement	5,979,574	27,077,000	24,525,374	11,879,992	-52%	-56%
Water and Sewer	5,086,623	5,203,523	5,136,185	6,277,169	22%	21%
Water and Sewer Capital	292,593	1,250,000	246,925	2,672,115	982%	114%
Garbage Collection	2,346,478	2,450,000	2,408,806	2,481,070	3%	1%
Vehicle	713,680	85,000	83,083	330,500	298%	289%
Police Pension	715,923	728,300	825,048	989,323	20%	36%
<b>TOTAL EXPENDITURES</b>	<b>36,083,680</b>	<b>58,885,229</b>	<b>54,640,039</b>	<b>47,226,669</b>	<b>-14%</b>	<b>-20%</b>

### FUND HIGHLIGHTS

#### Expenditures

General Fund expenditures have increased 1% over the FY 2018 budget due to increases in Public Works, IT, and Police department budgets.

The Motor Fuel Tax Fund expenditures decreased due to less planned roadway improvements included in the Village's Annual Road Program.

The TIF Fund expenditures have increased because of the public infrastructure projects planned to be undertaken in FY 2019.

The Debt Service Fund decreased from lower debt payments.

The Capital Improvement Fund expenditures decreased because of the lower construction costs related to the new Police Headquarters.

The Water & Sewer Fund expenses increased due to the planned transfer to the Water & Sewer Capital Fund.

The Water & Sewer Capital Fund expenses increased due to more projects planned in FY 2019.

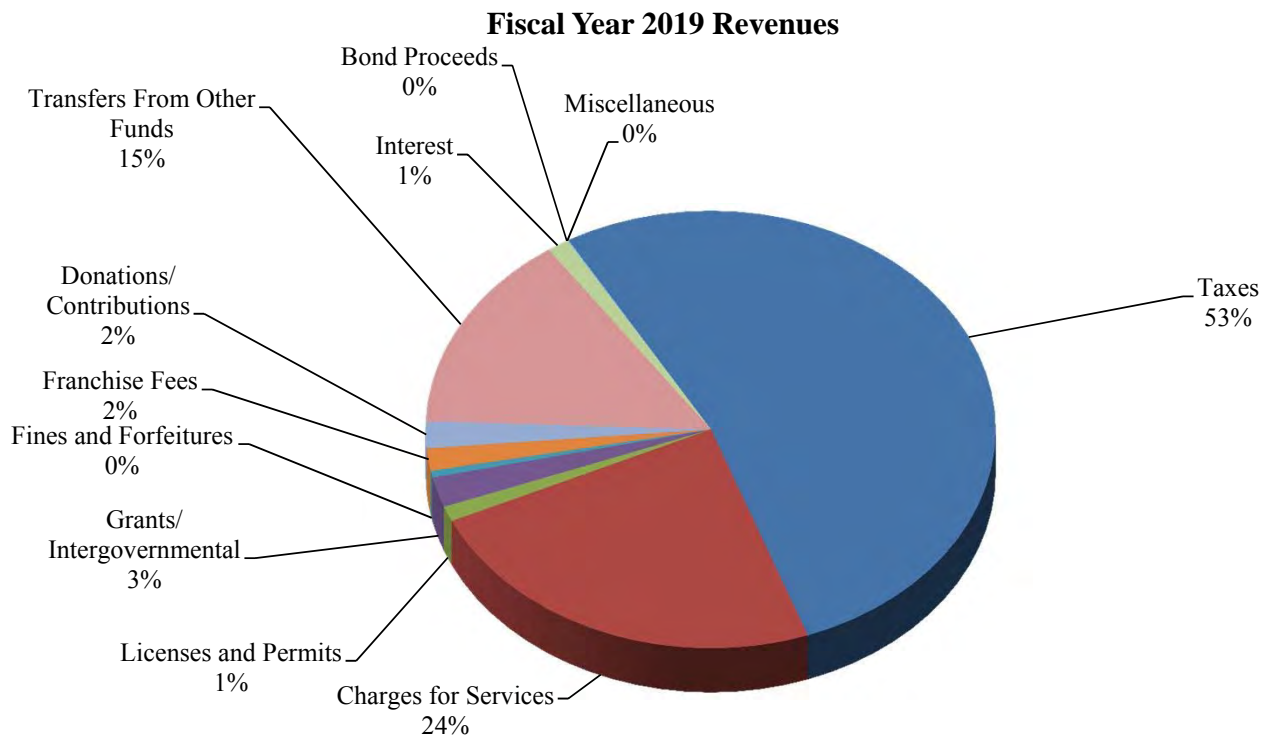
Garbage Collection Fund expenses have increased due to the annual rate increase.

The Vehicle Fund expenses increased because of replacement costs planned in FY 2019.

The Police Pension Fund expenses increased because of greater benefit payments in FY 2019.

### REVENUES BY SOURCE - ALL FUNDS

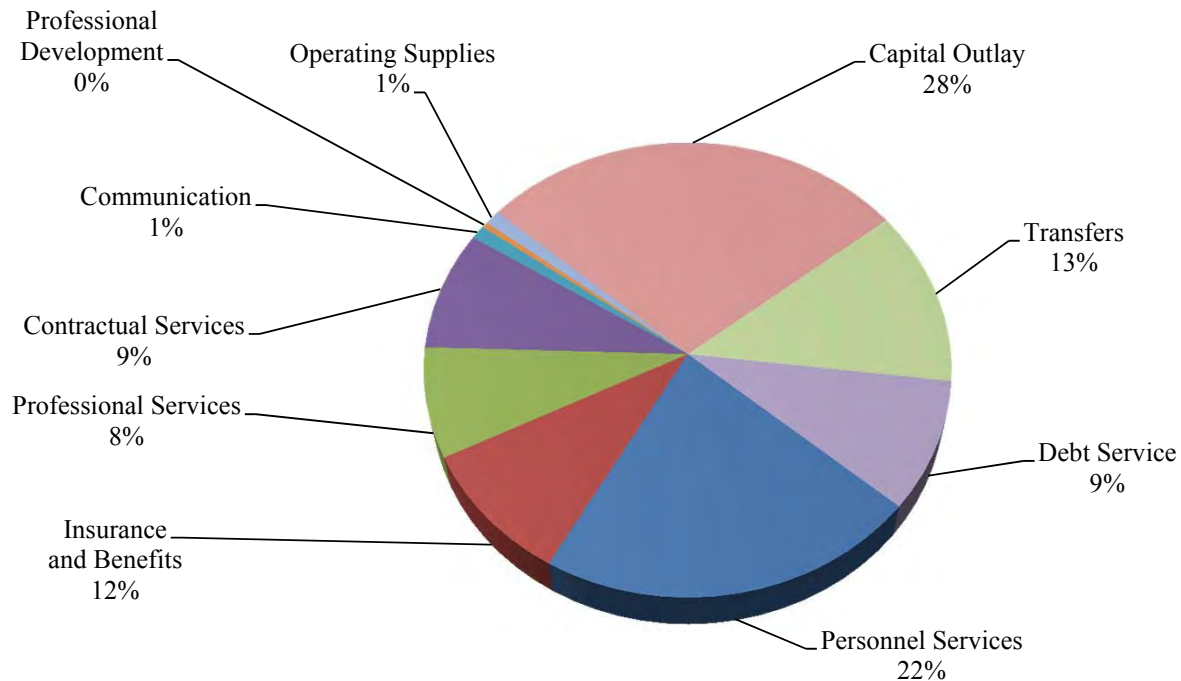
REVENUES	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET	FY 2019 Budget vs FY 2018	
					Projected	Budget
Taxes	18,906,547	18,998,000	20,015,253	21,098,677	5%	11%
Charges for Services	8,263,814	8,325,206	8,383,987	9,447,500	13%	13%
Licenses and Permits	605,207	574,500	436,200	447,000	2%	-22%
Grants/Intergovernmental	1,020,862	978,000	994,128	891,758	-10%	-9%
Fines and Forfeitures	216,151	181,000	196,700	197,000	0%	9%
Franchise Fees	740,964	592,500	649,500	661,312	2%	12%
Donations/ Contributions	959,944	759,600	842,266	790,795	-6%	4%
Transfers From Other Funds	4,095,108	3,708,016	3,007,816	5,900,157	96%	59%
Interest	2,543,549	492,000	2,263,405	485,850	-79%	-1%
Bond Proceeds	30,988,608	0	0	0	0%	0%
Miscellaneous	155,409	5,100	16,200	34,850	115%	583%
<b>TOTAL REVENUE</b>	<b>68,496,163</b>	<b>34,613,922</b>	<b>36,805,455</b>	<b>39,954,899</b>	<b>9%</b>	<b>15%</b>



### EXPENDITURES BY TYPE - ALL FUNDS

EXPENDITURES	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET	FY 2019 Budget vs FY 2018	
					Projected	Budget
Personnel Services	9,334,047	10,008,117	9,805,538	10,459,605	7%	5%
Insurance and Benefits	4,148,209	4,323,278	4,251,165	4,451,712	5%	3%
Professional Services	3,705,656	3,677,247	3,662,662	3,681,260	1%	0%
Contractual Services	3,241,497	3,919,334	3,773,274	4,006,541	6%	2%
Communication	352,984	404,296	382,236	463,017	21%	15%
Professional Development	137,792	188,249	174,184	187,863	8%	0%
Operating Supplies	451,026	483,440	590,330	484,253	-18%	0%
Capital Outlay	7,389,861	27,639,800	24,458,182	13,239,457	-46%	-52%
Transfers	3,335,850	3,708,016	3,008,016	5,900,157	96%	59%
Debt Service	3,986,758	4,533,452	4,533,452	4,352,806	-4%	-4%
Miscellaneous	0	0	1,000	0	-100%	0%
<b>TOTAL EXPENSES</b>	<b>36,083,680</b>	<b>58,885,229</b>	<b>54,640,039</b>	<b>47,226,669</b>	<b>-14%</b>	<b>-20%</b>

### Fiscal Year 2019 Expenditures



Village of Oswego  
Revenue History - By Fund

							Budget Analysis			
	Actual FY 2015	Actual FY 2016	Actual FY 2017	Budget FY 2018	Projected FY 2018	Budget FY 2019	Budget vs Projected		Budget vs Budget	
							Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
General Fund										
Taxes										
Property Tax-IMRF	29,099	36,696	9	2,000	2,000	500	(1,500)	-75%	(1,500)	-75%
Property Tax- Police Pension	1,185,000	1,181,869	1,218,289	1,278,500	1,277,210	1,342,897	65,687	5%	64,397	5%
Property Tax-SSA 04	-	-	-	-	-	5,500	5,500	0%	5,500	0%
Property Tax-SSA 05	-	-	-	-	-	1,560	1,560	0%	1,560	0%
Road and Bridge Tax	113,039	107,631	107,728	108,000	104,356	104,000	(356)	0%	(4,000)	-4%
Sales Tax	5,729,920	6,047,817	6,041,568	6,100,000	6,100,000	6,161,000	61,000	1%	61,000	1%
Local Sales Tax	1,925,463	1,999,631	2,017,024	2,100,000	2,100,000	2,100,000	-	0%	-	0%
Sales Tax Rebate	(447,051)	(457,489)	(411,178)	(398,000)	(398,000)	(300,000)	98,000	-25%	98,000	-25%
Local Food & Beverage Tax	-	-	-	-	420,000	700,000	280,000	67%	700,000	0%
Telecommunications	837,796	751,196	674,036	600,000	580,000	500,000	(80,000)	-14%	(100,000)	-17%
Utility Tax	1,083,899	968,086	1,038,028	1,016,000	1,025,000	1,020,000	(5,000)	0%	4,000	0%
Use Tax	626,079	704,341	798,372	810,000	836,873	869,951	33,078	4%	59,951	7%
Games Tax	48,339	70,389	100,094	80,000	130,000	135,000	5,000	4%	55,000	69%
Hotel/Motel Tax	70,835	77,951	75,441	75,000	80,000	80,000	-	0%	5,000	7%
Income Tax	2,972,805	3,235,006	2,991,771	3,000,000	2,977,000	3,168,872	191,872	6%	168,872	6%
Replacement Tax	10,647	9,582	11,539	8,000	8,000	7,500	(500)	-6%	(500)	-6%
Total Taxes	14,185,871	14,732,706	14,662,721	14,779,500	15,242,439	15,896,780	654,341	4%	1,117,280	8%
Charges for Services										
Coin Operated Device Fee	6,800	4,200	3,500	4,000	3,500	3,500	-	0%	(500)	-13%
Inspection/Observation Fee	20,037	13,051	9,634	10,000	7,000	7,000	-	0%	(3,000)	-30%
Filing Fees	10,220	4,125	4,330	5,000	10,000	10,000	-	0%	5,000	100%
Plan Review Fees	68,298	110,697	129,989	136,000	80,000	80,000	-	0%	(56,000)	-41%
Elevator Inspections	5,749	3,911	4,478	4,000	4,000	4,000	-	0%	-	0%
Community Room Rental	175	-	300	300	-	-	-	0%	(300)	-100%
Accident Report Fees	4,010	2,840	2,717	2,500	2,500	2,500	-	0%	-	0%
Fingerprint Fees	3,682	3,074	2,874	2,600	2,400	2,400	-	0%	(200)	-8%
Sex Offender Registration Fee	375	180	120	150	100	-	(100)	-100%	(150)	-100%
Subpoena Fee	165	120	280	150	187	150	(37)	-20%	-	0%
Reimbursements	52,907	62,374	41,066	40,000	30,000	30,000	-	0%	(10,000)	-25%
Newsletter Advertising Fees	8,856	8,532	7,133	8,000	6,500	6,500	-	0%	(1,500)	-19%
Police Security	237,826	245,156	266,645	250,000	200,000	200,000	-	0%	(50,000)	-20%
Salary Reimbursement	40,861	48,960	34,869	153,306	50,000	145,000	95,000	190%	(8,306)	-5%
Total Charges for Services	459,961	507,221	507,935	616,006	396,187	491,050	94,863	24%	(124,956)	-20%

Village of Oswego  
Revenue History - By Fund

	Actual FY 2015	Actual FY 2016	Actual FY 2017	Budget FY 2018	Projected FY 2018	Budget FY 2019	Budget Analysis			
							Budget vs Projected		Budget vs Budget	
							Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
<b>Licenses and Permits</b>										
Liquor Licenses	84,555	87,950	82,150	80,000	80,000	80,000	-	0%	-	0%
Tobacco License Fee	1,350	1,350	1,250	1,300	1,300	1,300	-	0%	-	0%
Video Gaming License Fee	3,000	3,750	3,950	4,000	9,000	10,000	1,000	11%	6,000	150%
Contractor Registration	69,350	69,900	67,300	70,000	60,000	70,000	10,000	17%	-	0%
Building Permits	288,020	205,687	145,650	150,000	90,000	90,000	-	0%	(60,000)	-40%
Sign Permits	10,540	15,086	11,515	10,000	10,000	10,000	-	0%	-	0%
Repair Permits	264,267	203,006	255,661	225,000	150,000	150,000	-	0%	(75,000)	-33%
Demolition Permits	100	500	400	100	300	100	(200)	-67%	-	0%
Business Registration	22,060	20,270	17,292	20,000	20,000	20,000	-	0%	-	0%
Truck Permits	4,300	4,540	6,140	5,000	5,000	5,000	-	0%	-	0%
Misc. Permits	1,947	2,497	6,837	3,000	5,000	5,000	-	0%	2,000	67%
Solicitors Permits	1,743	3,567	4,231	3,500	3,500	3,500	-	0%	-	0%
Special Event Permits	1,250	1,375	1,150	1,400	1,400	1,400	-	0%	-	0%
Misc. Licenses	368	580	1,340	1,000	500	500	-	0%	(500)	-50%
<b>Total Licenses and Permits</b>	<b>752,851</b>	<b>620,058</b>	<b>604,867</b>	<b>574,300</b>	<b>436,000</b>	<b>446,800</b>	<b>10,800</b>	<b>2%</b>	<b>(127,500)</b>	<b>-22%</b>
<b>Grants</b>										
State Grants	64,772	44,738	30,690	40,000	40,000	40,000	-	0%	-	0%
Federal Grants	23,892	21,187	19,850	10,000	10,000	-	(10,000)	-100%	(10,000)	-100%
<b>Total Grants</b>	<b>88,664</b>	<b>65,925</b>	<b>50,540</b>	<b>50,000</b>	<b>50,000</b>	<b>40,000</b>	<b>(10,000)</b>	<b>-20%</b>	<b>(10,000)</b>	<b>-20%</b>
<b>Fines</b>										
Liquor Violations	1,250	750	2,000	1,000	1,500	1,500	-	0%	500	50%
Ordinance Violation Fines	130,045	111,579	110,530	95,000	95,000	95,000	-	0%	-	0%
Court Fines	109,582	117,473	78,211	65,000	80,000	80,000	-	0%	15,000	23%
Booking/Bonding of Arrestees	9,780	6,600	3,140	3,000	2,200	2,500	300	14%	(500)	-17%
Handicap Park-Temp. Hang Tags	40	20	-	-	-	-	-	0%	-	0%
Administrative Tow Fee	78,030	55,500	22,270	17,000	18,000	18,000	-	0%	1,000	6%
<b>Total Fines</b>	<b>328,727</b>	<b>291,922</b>	<b>216,151</b>	<b>181,000</b>	<b>196,700</b>	<b>197,000</b>	<b>300</b>	<b>0%</b>	<b>16,000</b>	<b>9%</b>

Village of Oswego  
Revenue History - By Fund

	Actual FY 2015	Actual FY 2016	Actual FY 2017	Budget FY 2018	Projected FY 2018	Budget FY 2019	Budget Analysis			
							Budget vs Projected		Budget vs Budget	
							Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
<b>Franchise Fees</b>										
Transition Fees	241,873	207,050	39,393	-	7,000	-	(7,000)	-100%	-	0%
Building Rent	4,096	2,081	1,891	1,500	-	-	-	0%	(1,500)	-100%
Tower Rent	58,440	57,849	65,146	61,000	62,500	76,000	13,500	22%	15,000	25%
Cable TV Franchise Fees	430,794	485,470	509,196	530,000	500,000	500,312	312	0%	(29,688)	-6%
<b>Total Franchise Fees</b>	<b>735,204</b>	<b>752,451</b>	<b>615,626</b>	<b>592,500</b>	<b>569,500</b>	<b>576,312</b>	<b>6,812</b>	<b>1%</b>	<b>(16,188)</b>	<b>-3%</b>
<b>Donations/Contributions</b>										
Member Contributions	97,806	95,671	98,773	130,000	113,000	150,504	37,504	33%	20,504	16%
Cobra/Retiree Contributions	48,677	48,020	48,233	49,000	38,000	59,519	21,519	57%	10,519	21%
Recycling Donations	89	67	-	-	-	-	-	0%	-	0%
Community Relations Contributions	10	-	1,750	-	500	-	(500)	-100%	-	0%
Asset Sales	1,203	28,945	217	-	-	-	-	0%	-	0%
Insurance Proceeds	33,411	43,007	25,532	-	35,017	-	(35,017)	-100%	-	0%
<b>Total Donations/Contributions</b>	<b>181,196</b>	<b>215,710</b>	<b>174,505</b>	<b>179,000</b>	<b>186,517</b>	<b>210,022</b>	<b>23,505</b>	<b>13%</b>	<b>31,022</b>	<b>17%</b>
<b>Transfers</b>										
Transfers In	-	5,898	-	700,000	-	-	-	0%	(700,000)	-100%
<b>Total Transfers In</b>	<b>-</b>	<b>5,898</b>	<b>-</b>	<b>700,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>(700,000)</b>	<b>-100%</b>
<b>Interest</b>										
Interest	16,677	18,630	23,457	20,000	20,000	15,000	(5,000)	-25%	(5,000)	-25%
<b>Total Interest</b>	<b>16,677</b>	<b>18,630</b>	<b>23,457</b>	<b>20,000</b>	<b>20,000</b>	<b>15,000</b>	<b>(5,000)</b>	<b>-25%</b>	<b>(5,000)</b>	<b>-25%</b>
<b>Miscellaneous</b>										
Community Events	2,247	200	100	100	200	200	-	0%	100	100%
Miscellaneous	80,480	60,175	155,264	5,000	1,000	34,650	33,650	3365%	29,650	593%
<b>Total Miscellaneous</b>	<b>82,727</b>	<b>60,375</b>	<b>155,364</b>	<b>5,100</b>	<b>1,200</b>	<b>34,850</b>	<b>33,650</b>	<b>2804%</b>	<b>29,750</b>	<b>583%</b>
<b>Total General Fund</b>	<b>16,831,876</b>	<b>17,270,896</b>	<b>17,011,166</b>	<b>17,697,406</b>	<b>17,098,543</b>	<b>17,907,814</b>	<b>809,271</b>	<b>5%</b>	<b>210,408</b>	<b>1%</b>

Village of Oswego  
Revenue History - By Fund

							Budget Analysis			
	Actual FY 2015	Actual FY 2016	Actual FY 2017	Budget FY 2018	Projected FY 2018	Budget FY 2019	Budget vs Projected		Budget vs Budget	
							Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
Motor Fuel Tax Fund										
Taxes										
Motor Fuel Tax Allotments	812,454	845,024	885,751	850,000	851,758	851,758	-	0%	1,758	0%
Other							-			
Other-Grants	251,980	44,898	-	-	-	-	-	0%	-	0%
Miscellaneous	-	303	-	-	-	-	-	0%	-	0%
Interest	-	-	-	-	-	-	-	0%	-	0%
Interest	2,089	2,464	4,857	3,300	3,600	4,000	400	11%	700	21%
Total Motor Fuel Tax Fund	1,066,522	892,689	890,607	853,300	855,358	855,758	400	0%	2,458	0%
Tax Increment Financing Fund										
Taxes										
Property Tax	-	-	-	40,000	19,604	39,000	19,396	99%	(1,000)	-3%
Interest										
Interest	-	-	1,336	500	3,400	1,500	(1,900)	-56%	1,000	200%
Transfers										
Transfer from MFT Fund	-	-	-	-	-	65,000	65,000	100%	65,000	100%
Transfer from CIP Fund	-	-	-	-	-	1,153,842	1,153,842	100%	1,153,842	100%
Transfer from Water & Sewer Capital	-	-	-	-	-	225,765	225,765	100%	225,765	100%
Total Transfers	-	-	-	-	-	1,444,607	1,444,607	100%	1,444,607	100%
Total Tax Increment Financing Fund	1,066,522	-	1,336	40,500	23,004	1,485,107	1,462,103	6356%	1,444,607	3567%
Debt Service Fund										
Transfers										
Transfers In	1,545,107	1,511,989	2,126,525	2,660,516	2,660,316	2,562,550	(97,766)	-4%	(97,966)	-4%
Transfer from MFT	262,500	262,500	262,500	262,500	262,500	262,500	-	0%	-	0%
Total Transfers	1,807,607	1,774,489	2,389,025	2,923,016	2,922,816	2,825,050	(97,766)	-3%	(97,966)	-3%
Interest										
Interest	137	84	1,057	300	200	150	(50)	-25%	(150)	-50%
Total Debt Service Fund	4,940,378	1,774,573	2,390,082	2,923,316	2,923,016	2,825,200	(97,816)	-3%	(98,116)	-3%



Village of Oswego  
Revenue History - By Fund

	Actual FY 2015	Actual FY 2016	Actual FY 2017	Budget FY 2018	Projected FY 2018	Budget FY 2019	Budget Analysis			
							Budget vs Projected		Budget vs Budget	
							Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
<b>Capital Improvement Fund</b>										
<b>Taxes</b>										
Local Sales Tax	-	885,706	3,025,536	2,900,000	3,000,000	3,100,000	100,000	3%	200,000	7%
Local Motor Fuel Tax	-	-	-	-	476,000	720,000	244,000	51%	720,000	0%
<b>Total Taxes</b>	-	885,706	3,025,536	2,900,000	3,476,000	3,820,000	344,000	10%	920,000	32%
<b>Charges for Services</b>	-	-	93,000	-	69,200	33,000	(36,200)	-52%	33,000	0%
<b>Impact Fees</b>	-	-	125,339	-	80,000	85,000	5,000	6%	85,000	0%
<b>Grants</b>	15,899	349	-	-	-	-	-	0%	-	0%
<b>Transfers In</b>	-	-	973,583	-	-	-	-	0%	-	0%
<b>Interest</b>	2,388	876	137,682	30,000	262,000	15,000	(247,000)	-94%	(15,000)	-50%
<b>Bond Proceeds</b>	-	-	30,988,608	-	-	-	-	0%	-	0%
<b>Total Capital Improvement Fund</b>	<b>18,287</b>	<b>886,932</b>	<b>35,343,748</b>	<b>2,930,000</b>	<b>3,887,200</b>	<b>3,953,000</b>	<b>65,800</b>	<b>2%</b>	<b>1,023,000</b>	<b>35%</b>
<b>Water and Sewer Fund</b>										
<b>Charges for Services</b>										
Inspection/Observation Fees	13,474	13,483	2,942	10,000	1,500	1,000	(500)	-33%	(9,000)	-90%
Water	3,636,806	3,640,521	3,762,071	3,700,000	4,000,000	5,000,000	1,000,000	25%	1,300,000	35%
Sewer Maintenance	1,260,387	1,264,301	1,312,289	1,300,000	1,300,000	1,300,000	-	0%	-	0%
Water & Sewer Recapture	376	-	-	-	-	-	-	0%	-	0%
Meter Sales	6,564	1,302	1,362	-	3,400	2,000	(1,400)	-41%	2,000	0%
Water Tap On Fees	971,913	-	-	-	-	-	-	0%	-	0%
MXU Fees	63,835	-	-	-	-	-	-	0%	-	0%
Sewer Line Contribution	-	-	-	-	-	-	-	0%	-	0%
Bulk Water Sales	12,827	14,762	29,830	4,000	6,500	750	(5,750)	-88%	(3,250)	-81%
Consumption Reports	37,890	32,519	34,251	34,000	34,000	34,000	-	0%	-	0%
Reimbursements	20,249	33,791	28,653	20,000	15,000	7,500	(7,500)	-50%	(12,500)	-63%
Salary Reimbursements	-	-	425	-	-	-	-	0%	-	0%
<b>Total Charges for Services</b>	<b>6,024,320</b>	<b>5,000,678</b>	<b>5,171,823</b>	<b>5,068,000</b>	<b>5,360,400</b>	<b>6,345,250</b>	<b>984,850</b>	<b>18%</b>	<b>1,277,250</b>	<b>25%</b>
<b>Licenses and Permits</b>										
Temporary Water Permits	280	360	340	200	200	200	-	0%	-	0%
<b>Grants</b>										
Federal Grants	95,321	90,270	84,572	78,000	92,370	-	(92,370)	-100%	(78,000)	-100%
<b>Total Grants</b>	<b>95,321</b>	<b>90,270</b>	<b>84,572</b>	<b>78,000</b>	<b>92,370</b>	<b>-</b>	<b>92,370</b>	<b>100%</b>	<b>(78,000)</b>	<b>-100%</b>

Village of Oswego  
Revenue History - By Fund

	Actual FY 2015	Actual FY 2016	Actual FY 2017	Budget FY 2018	Projected FY 2018	Budget FY 2019	Budget Analysis			
							Budget vs Projected		Budget vs Budget	
							Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
<b>Donations/Contributions</b>										
Member Contributions	5,503	9,577	9,283	11,000	6,100	18,670	12,570	206%	7,670	70%
Asset Sales	-	25,591	-	-	-	-	-	0%	-	0%
Insurance Proceeds	19,794	8,575	3,500	-	19,000	-	(19,000)	-100%	-	0%
<b>Total Donations/Contributions</b>	<b>30,799</b>	<b>43,743</b>	<b>12,783</b>	<b>11,000</b>	<b>25,100</b>	<b>18,670</b>	<b>(6,430)</b>	<b>-26%</b>	<b>7,670</b>	<b>70%</b>
<b>Interest</b>	<b>23,382</b>	<b>39,486</b>	<b>16,090</b>	<b>17,000</b>	<b>32,500</b>	<b>25,000</b>	<b>(7,500)</b>	<b>-23%</b>	<b>8,000</b>	<b>47%</b>
<b>Miscellaneous</b>	<b>16</b>	<b>380</b>	<b>45</b>	<b>-</b>	<b>15,000</b>	<b>-</b>	<b>(15,000)</b>	<b>-100%</b>	<b>-</b>	<b>0%</b>
<b>Transfers In</b>	<b>-</b>	<b>648,502</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>
<b>Total Water and Sewer Fund</b>	<b>6,174,118</b>	<b>5,823,419</b>	<b>5,285,653</b>	<b>5,174,200</b>	<b>5,525,570</b>	<b>6,389,120</b>	<b>863,550</b>	<b>16%</b>	<b>1,214,920</b>	<b>23%</b>
<b>Water and Sewer Capital Fund</b>										
<b>Charges for Services</b>										
Water Tap On Fees	-	330,530	123,200	110,000	126,000	80,000	(46,000)	-37%	(30,000)	-27%
MXU Fees	-	43,130	29,787	30,000	31,000	25,000	(6,000)	-19%	(5,000)	-17%
<b>Total Charges for Services</b>	<b>-</b>	<b>373,660</b>	<b>152,987</b>	<b>140,000</b>	<b>157,000</b>	<b>105,000</b>	<b>(52,000)</b>	<b>-33%</b>	<b>(35,000)</b>	<b>-25%</b>
<b>Transfers In</b>	<b>-</b>	<b>5,927,706</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,300,000</b>	<b>-</b>	<b>0%</b>	<b>1,300,000</b>	<b>0%</b>
<b>Interest</b>	<b>-</b>	<b>50,262</b>	<b>(7,730)</b>	<b>20,000</b>	<b>41,000</b>	<b>25,000</b>	<b>(16,000)</b>	<b>-39%</b>	<b>5,000</b>	<b>25%</b>
<b>Total Water and Sewer Capital Fund</b>	<b>-</b>	<b>6,351,628</b>	<b>145,257</b>	<b>160,000</b>	<b>198,000</b>	<b>1,430,000</b>	<b>1,232,000</b>	<b>622%</b>	<b>1,270,000</b>	<b>794%</b>
<b>Garbage Collection Fund</b>										
<b>Charges for Services</b>										
Disposal Fees	2,247,122	2,405,709	2,336,683	2,500,000	2,400,000	2,472,000	72,000	3%	(28,000)	-1%
Waste Stickers	1,089	1,241	1,387	1,200	1,200	1,200	-	0%	-	0%
<b>Total Charges for Services</b>	<b>2,248,211</b>	<b>2,406,950</b>	<b>2,338,069</b>	<b>2,501,200</b>	<b>2,401,200</b>	<b>2,473,200</b>	<b>72,000</b>	<b>3%</b>	<b>(28,000)</b>	<b>-1%</b>
<b>Interest</b>	<b>382</b>	<b>682</b>	<b>462</b>	<b>500</b>	<b>475</b>	<b>200</b>	<b>(275)</b>	<b>-58%</b>	<b>(300)</b>	<b>-60%</b>
<b>Total Garbage Collection Fund</b>	<b>2,248,593</b>	<b>2,407,632</b>	<b>2,338,531</b>	<b>2,501,700</b>	<b>2,401,675</b>	<b>2,473,400</b>	<b>71,725</b>	<b>3%</b>	<b>(28,300)</b>	<b>-1%</b>

Village of Oswego  
Revenue History - By Fund

	Revenue Category						Budget Analysis			
	Actual FY 2015	Actual FY 2016	Actual FY 2017	Budget FY 2018	Projected FY 2018	Budget FY 2019	Budget vs Projected		Budget vs Budget	
							Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
Vehicle Fund										
Donations/Contributions										
Asset Sales	-	-	17,495	5,000	37,200	40,000	2,800	8%	35,000	700%
Transfers In										
Transfer In	-	-	-	-	-	-	-	0%	-	0%
Transfer from the Capital Improvement	-	-	500,000	50,000	50,000	330,500	280,500	561%	280,500	561%
Transfer from the Water & Sewer Fund	-	-	232,500	35,000	35,000	-	(35,000)	-100%	(35,000)	-100%
Total Transfers	-	-	732,500	85,000	85,000	330,500	245,500	289%	245,500	289%
Interest	-	-	1,193	400	230	-	(230)	-100%	(400)	-100%
Total Vehicle Fund	-	-	751,188	90,400	122,430	370,500	248,070	203%	280,100	310%
Police Pension Fund										
Employer Contribution										
Property Taxes	1,185,000	1,181,869	1,218,289	1,278,500	1,277,210	1,342,897	65,687	5%	64,397	5%
Village Contribution	-	68,131	331,722	121,500	153,223	57,103	(96,120)	-63%	(64,397)	-53%
Total Employer Contribution	1,185,000	1,250,000	1,550,011	1,400,000	1,430,433	1,400,000	(30,433)	-2%	-	0%
Donations/Contributions										
Member Contributions	419,110	418,110	422,606	443,100	440,226	465,000	24,774	6%	21,900	5%
Member Contributions- Prior Service	6,444	6,910	829	-	-	-	-	0%	-	0%
Interest-Prior Service Contribution	779	312	4	-	-	-	-	0%	-	0%
Total Donations/Contributions	426,332	425,332	423,439	443,100	440,226	465,000	24,774	6%	21,900	5%
Interest										
Realized Gain/Loss	651,441	(508,075)	1,582,843	-	1,500,000	-	(1,500,000)	-100%	-	0%
Interest	711,471	739,871	782,303	400,000	400,000	400,000	-	0%	-	0%
Total Interest	1,362,912	231,796	2,365,146	400,000	1,900,000	400,000	(1,500,000)	-79%	-	0%
Total Police Pension Fund	2,974,244	1,907,128	4,338,596	2,243,100	3,770,659	2,265,000	(1,505,659)	-40%	21,900	1%
Total Revenues	34,254,019	37,314,896	68,496,163	34,613,922	36,805,455	39,954,899	3,149,444	9%	5,340,977	15%

**Village of Oswego**  
**Expenditure History - By Fund**

	Actual FY 2016	Actual FY 2017	Budget FY 2018	Projected FY 2018	Budget FY 2019	Budget Analysis			
						Budget vs Projected		Budget vs Budget	
						Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
<b>General Fund</b>									
<b>Corporate</b>									
Personnel Services	607,969	610,681	674,792	674,300	700,359	26,059	4%	25,567	4%
Insurance & Benefits	149,781	153,096	199,531	178,376	199,801	21,425	12%	270	0%
Professional Services	374,263	305,574	345,700	262,617	377,230	114,613	44%	31,530	9%
Contractual Services	117,405	107,803	131,903	107,100	55,492	(51,608)	-48%	(76,411)	-58%
Communication	18,123	25,522	24,486	19,375	38,452	19,077	98%	13,966	57%
Professional Development	35,863	45,653	52,040	47,165	50,946	3,781	8%	(1,094)	-2%
Operating Supplies	2,514	3,336	5,590	123,000	3,600	(119,400)	-97%	(1,990)	-36%
<b>Corporate Total</b>	<b>1,575,353</b>	<b>1,251,665</b>	<b>1,434,042</b>	<b>1,411,933</b>	<b>1,425,880</b>	<b>13,947</b>	<b>1%</b>	<b>(8,162)</b>	<b>-1%</b>
<b>Building &amp; Zoning</b>									
Personnel Services	427,648	447,526	463,356	459,400	484,894	25,494	6%	21,538	5%
Insurance & Benefits	172,414	174,056	182,425	179,095	187,656	8,561	5%	5,231	3%
Professional Services	7,879	4,859	20,500	7,500	15,500	8,000	107%	(5,000)	-24%
Contractual Services	38,002	38,049	39,184	39,250	38,818	(432)	-1%	(366)	-1%
Communication	5,738	7,898	7,789	6,680	7,664	984	15%	(125)	-2%
Professional Development	4,552	6,039	7,925	6,725	7,800	1,075	16%	(125)	-2%
Operating Supplies	7,925	8,354	11,500	9,300	9,000	(300)	-3%	(2,500)	-22%
<b>Building &amp; Zoning Total</b>	<b>713,457</b>	<b>686,780</b>	<b>732,679</b>	<b>707,950</b>	<b>751,332</b>	<b>43,382</b>	<b>6%</b>	<b>18,653</b>	<b>3%</b>
<b>Community Development</b>									
Personnel Services	367,355	272,360	309,157	311,600	314,044	2,444	1%	4,887	2%
Insurance & Benefits	135,269	95,875	106,906	101,556	113,823	12,267	12%	6,917	6%
Professional Services	53,896	8,694	13,100	9,100	8,100	(1,000)	-11%	(5,000)	-38%
Contractual Services	24,399	25,077	26,273	22,950	20,083	(2,867)	-12%	(6,190)	-24%
Communication	6,317	5,336	5,050	5,350	4,772	(578)	-11%	(278)	-6%
Professional Development	3,058	2,689	4,600	3,600	4,800	1,200	33%	200	4%
Operating Supplies	3,312	3,628	9,500	4,800	9,000	4,200	88%	(500)	-5%
<b>Community Development Total</b>	<b>593,607</b>	<b>413,657</b>	<b>474,586</b>	<b>458,956</b>	<b>474,622</b>	<b>15,666</b>	<b>3%</b>	<b>36</b>	<b>0%</b>

**Village of Oswego**  
**Expenditure History - By Fund**

	Actual FY 2016	Actual FY 2017	Budget FY 2018	Projected FY 2018	Budget FY 2019	Budget Analysis		Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
						Budget vs Projected	Budget vs Budget				
<b>Public Works</b>											
Personnel Services	410,719	432,411	534,193	471,000	638,445	167,445	36%	104,252	20%		
Insurance & Benefits	142,535	143,261	195,187	170,010	270,066	100,056	59%	74,879	38%		
Professional Services	9,991	18,570	18,000	18,000	19,260	1,260	7%	1,260	7%		
Contractual Services	916,886	928,725	1,108,867	1,108,000	1,270,210	162,210	15%	161,343	15%		
Communication	10,578	16,287	24,080	24,080	18,744	(5,336)	-22%	(5,336)	-22%		
Professional Development	11,073	9,576	10,800	10,800	11,450	650	6%	650	6%		
Operating Supplies	195,250	188,091	223,800	223,800	178,300	(45,500)	-20%	(45,500)	-20%		
<b>Public Works Total</b>	<b>3,184,640</b>	<b>1,736,922</b>	<b>2,114,927</b>	<b>2,025,690</b>	<b>2,406,475</b>	<b>380,785</b>	<b>19%</b>	<b>291,548</b>	<b>14%</b>		
<b>Community Relations</b>											
Personnel Services	122,653	127,710	133,360	97,277	131,040	33,763	35%	(2,320)	-2%		
Insurance & Benefits	41,096	44,433	46,392	24,940	29,220	4,280	17%	(17,172)	-37%		
Professional Services	50,386	110,837	117,450	116,700	128,850	12,150	10%	11,400	10%		
Contractual Services	29,670	30,745	33,249	29,000	32,616	3,616	12%	(633)	-2%		
Communication	21,324	21,982	34,037	23,927	31,027	7,100	30%	(3,010)	-9%		
Professional Development	356	546	2,500	2,500	4,500	2,000	80%	2,000	80%		
Operating Supplies	116	679	1,500	1,030	1,930	900	87%	430	29%		
<b>Community Relations Total</b>	<b>265,601</b>	<b>336,934</b>	<b>368,488</b>	<b>295,374</b>	<b>359,183</b>	<b>63,809</b>	<b>22%</b>	<b>(9,305)</b>	<b>-3%</b>		
<b>Economic Development</b>											
Personnel Services	121,810	54,327	109,200	120,000	115,380	(4,620)	-4%	6,180	6%		
Insurance & Benefits	24,270	9,963	21,367	21,770	20,079	(1,691)	-8%	(1,288)	-6%		
Professional Services	30,410	8,550	50,000	40,000	49,400	9,400	24%	(600)	-1%		
Contractual Services	4,726	5,269	4,995	4,750	4,616	(134)	-3%	(379)	-8%		
Communication	5,646	4,400	8,840	3,780	7,054	3,274	87%	(1,786)	-20%		
Professional Development	10,043	10,101	11,600	9,800	9,370	(430)	-4%	(2,230)	-19%		
Operating Supplies	170	1,382	750	600	750	150	25%	-	0%		
<b>Economic Development Total</b>	<b>197,076</b>	<b>99,992</b>	<b>206,752</b>	<b>200,700</b>	<b>206,649</b>	<b>5,949</b>	<b>3%</b>	<b>(103)</b>	<b>0%</b>		

**Village of Oswego**  
**Expenditure History - By Fund**

	Actual FY 2016	Actual FY 2017	Budget FY 2018	Projected FY 2018	Budget FY 2019	Budget Analysis			
						Budget vs Projected		Budget vs Budget	
						Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
<b>Finance</b>									
Personnel Services	274,399	289,963	307,759	309,500	319,467	9,967	3%	11,708	4%
Insurance & Benefits	89,750	98,158	102,410	100,800	103,385	2,585	3%	975	1%
Professional Services	300,324	77,783	70,525	83,125	72,677	(10,448)	-13%	2,152	3%
Contractual Services	28,535	30,556	29,947	29,000	27,675	(1,325)	-5%	(2,272)	-8%
Communication	6,007	5,940	6,865	6,350	6,882	532	8%	17	0%
Professional Development	6,933	8,042	8,750	5,275	12,775	7,500	142%	4,025	46%
Operating Supplies	2,363	2,094	1,500	1,500	1,500	-	0%	-	0%
<b>Finance Total</b>	<b>708,310</b>	<b>512,537</b>	<b>527,756</b>	<b>535,550</b>	<b>544,361</b>	<b>8,811</b>	<b>2%</b>	<b>16,605</b>	<b>3%</b>
<b>Information Technology</b>									
Personnel Services	-	81,120	85,262	81,775	83,742	1,967	2%	(1,520)	-2%
Insurance & Benefits	-	30,314	31,884	31,293	32,271	978	3%	387	1%
Professional Services	-	47,279	160,000	160,000	150,000	(10,000)	-6%	(10,000)	-6%
Contractual Services	-	151,100	540,252	542,946	556,384	13,438	2%	16,132	3%
Communication	-	89,525	2,100	1,400	2,200	800	57%	100	5%
Professional Development	-	350	8,135	8,135	5,635	(2,500)	-31%	(2,500)	-31%
Operating Supplies	-	3,264	8,250	4,200	24,750	20,550	489%	16,500	200%
<b>Information Technology Total</b>	<b>-</b>	<b>402,953</b>	<b>835,883</b>	<b>829,749</b>	<b>854,982</b>	<b>25,233</b>	<b>3%</b>	<b>19,099</b>	<b>2%</b>
<b>Police</b>									
Personnel Services	5,172,440	5,288,308	5,579,194	5,403,381	5,680,502	277,121	5%	101,308	2%
Insurance & Benefits	2,645,829	2,951,683	2,970,909	2,967,860	3,059,830	91,970	3%	88,921	3%
Professional Services	130,972	102,278	74,663	74,663	95,823	21,160	28%	21,160	28%
Contractual Services	422,246	443,286	456,269	455,425	389,430	(65,995)	-14%	(66,839)	-15%
Communication	200,115	197,372	224,949	224,772	264,511	39,739	18%	39,562	18%
Professional Development	49,333	46,875	63,199	61,284	61,027	(257)	0%	(2,172)	-3%
Operating Supplies	124,561	113,881	152,950	152,950	144,835	(8,115)	-5%	(8,115)	-5%
<b>Police Total</b>	<b>8,938,046</b>	<b>9,143,682</b>	<b>9,522,133</b>	<b>9,340,335</b>	<b>9,695,958</b>	<b>355,623</b>	<b>4%</b>	<b>173,825</b>	<b>2%</b>

**Village of Oswego  
Expenditure History - By Fund**

	Actual FY 2016	Actual FY 2017	Budget FY 2018	Projected FY 2018	Budget FY 2019	Budget Analysis			
						Budget vs Projected		Budget vs Budget	
						Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
<b>General Administration</b>									
Transfers	1,511,989	1,491,894	1,438,316	1,438,316	1,139,900	(298,416)	-21%	(298,416)	-21%
<b>General Administration Total</b>	<b>1,511,989</b>	<b>1,491,894</b>	<b>1,438,316</b>	<b>1,438,316</b>	<b>1,139,900</b>	<b>(298,416)</b>	<b>-21%</b>	<b>(298,416)</b>	<b>-21%</b>
<b>General Fund Total</b>	<b>17,688,079</b>	<b>16,077,015</b>	<b>17,655,562</b>	<b>17,244,553</b>	<b>17,859,343</b>	<b>614,790</b>	<b>4%</b>	<b>203,781</b>	<b>1%</b>
<b>Motor Fuel Tax Fund</b>									
Transfers	262,500	262,500	262,500	262,500	327,500	65,000	25%	65,000	25%
Capital Outlay	416,504	611,760	900,000	825,000	75,000	(750,000)	-91%	(825,000)	-92%
<b>Motor Fuel Tax Fund Total</b>	<b>679,004</b>	<b>874,260</b>	<b>1,162,500</b>	<b>1,087,500</b>	<b>402,500</b>	<b>(685,000)</b>	<b>-63%</b>	<b>(760,000)</b>	<b>-65%</b>
<b>Tax Increment Financing Fund</b>									
Professional Services	-	115,240	50,000	109,349	65,000	(44,349)	-41%	15,000	30%
Communication	-	-	500	322	500	178	55%	-	0%
Miscellaneous	-	-	-	1,000	-	(1,000)	-100%	-	0%
Capital Outlay	-	1,494,287	300,000	50,000	1,444,607	1,394,607	2789%	1,144,607	382%
<b>Tax Increment Financing Fund Total</b>	<b>-</b>	<b>1,609,527</b>	<b>350,500</b>	<b>160,671</b>	<b>1,510,107</b>	<b>1,349,436</b>	<b>840%</b>	<b>1,159,607</b>	<b>331%</b>
<b>Debt Service Fund</b>									
Professional Services	1,612	2,981	2,200	1,250	1,250	-	0%	(950)	-43%
Debt Service	1,770,489	2,385,025	2,920,644	2,920,644	2,823,300	(97,344)	-3%	(97,344)	-3%
<b>Debt Service Fund Total</b>	<b>1,772,101</b>	<b>2,388,006</b>	<b>2,922,844</b>	<b>2,921,894</b>	<b>2,824,550</b>	<b>(97,344)</b>	<b>-3%</b>	<b>(98,294)</b>	<b>-3%</b>
<b>Capital Improvement Fund</b>									
Professional Services	-	353,077	-	-	-	-	0%	-	0%
Transfers	-	1,134,631	1,972,200	1,272,200	2,906,992	1,634,792	129%	934,792	47%
Capital Outlay	345,037	4,491,866	25,104,800	23,253,174	8,973,000	(1)	0%	(16,131,800)	-64%
<b>Capital Improvement Fund Total</b>	<b>345,037</b>	<b>5,979,574</b>	<b>27,077,000</b>	<b>24,525,374</b>	<b>11,879,992</b>	<b>(12,645,382)</b>	<b>-52%</b>	<b>(15,197,008)</b>	<b>-56%</b>

**Village of Oswego  
Expenditure History - By Fund**

	Actual FY 2016	Actual FY 2017	Budget FY 2018	Projected FY 2018	Budget FY 2019	Budget Analysis			
						Budget vs Projected		Budget vs Budget	
						Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
<b>Water &amp; Sewer Fund</b>									
Personnel Services	1,081,927	1,110,587	1,184,844	1,164,172	1,128,909	(35,263)	-3%	(55,935)	-5%
Insurance & Benefits	447,229	447,372	466,267	471,600	435,580	(36,020)	-8%	(30,687)	-7%
Professional Services	72,757	115,228	212,609	271,552	104,100	(167,452)	-62%	(108,509)	-51%
Contractual Services	1,265,973	1,391,955	1,548,395	1,434,853	1,611,217	176,364	12%	62,822	4%
Communication	63,897	67,650	65,600	66,200	81,210	15,010	23%	15,610	24%
Professional Development	6,005	5,633	15,400	15,400	15,560	160	1%	160	1%
Operating Supplies	3,655,154	113,967	62,600	64,600	75,088	10,488	16%	12,488	20%
Transfers	5,927,706	232,500	35,000	35,000	1,300,000	1,265,000	3614%	1,265,000	3614%
Debt Service	1,684,208	1,601,732	1,612,808	1,612,808	1,525,506	(87,302)	-5%	(87,302)	-5%
<b>Water &amp; Sewer Fund Total</b>	<b>14,204,856</b>	<b>5,086,623</b>	<b>5,203,523</b>	<b>5,136,185</b>	<b>6,277,169</b>	<b>1,140,984</b>	<b>22%</b>	<b>1,073,646</b>	<b>21%</b>
<b>Water &amp; Sewer Capital Fund</b>									
Water Meter Supplies		-	-	-	30,000	30,000	100%	30,000	100%
Transfers	-	214,325	-	-	225,765	225,765	100%	225,765	100%
Capital Outlay	705,167	78,268	1,250,000	246,925	2,416,350	2,169,425	879%	1,166,350	93%
<b>Water &amp; Sewer Capital Fund Total</b>	<b>705,167</b>	<b>292,593</b>	<b>1,250,000</b>	<b>246,925</b>	<b>2,672,115</b>	<b>2,425,190</b>	<b>982%</b>	<b>1,422,115</b>	<b>114%</b>
<b>Garbage Fund</b>									
Professional Services	2,415,909	2,346,478	2,450,000	2,408,806	2,481,070	72,264	3%	31,070	1%
<b>Garbage Fund Total</b>	<b>2,415,909</b>	<b>2,346,478</b>	<b>2,450,000</b>	<b>2,408,806</b>	<b>2,481,070</b>	<b>72,264</b>	<b>3%</b>	<b>31,070</b>	<b>1%</b>
<b>Vehicle Replacement Fund</b>									
Capital Outlay	-	713,680	85,000	83,083	330,500	247,417	298%	245,500	289%
<b>Vehicle Replacement Fund Total</b>	<b>-</b>	<b>713,680</b>	<b>85,000</b>	<b>83,083</b>	<b>330,500</b>	<b>247,417</b>	<b>298%</b>	<b>245,500</b>	<b>289%</b>



**Village of Oswego  
Expenditure History - By Fund**

	Actual FY 2016	Actual FY 2017	Budget FY 2018	Projected FY 2018	Budget FY 2019	Budget Analysis			
						Budget vs Projected		Budget vs Budget	
						Increase (Decrease)	Percent Change	Increase (Decrease)	Percent Change
<b>Police Pension Fund</b>									
Personnel Services	517,978	619,053	627,000	713,133	862,823	149,690	21%	235,823	38%
Professional Services	2,436	2,280	1,500	3,000	3,000	-	0%	1,500	100%
Contractual Services	70,655	85,948	91,000	97,000	110,000	13,000	13%	19,000	21%
Professional Development	2,237	2,289	3,300	3,500	4,000	500	14%	700	21%
Liability Insurance		-	-	3,865	4,000	135	3%	4,000	100%
Operating Supplies	5,226	6,353	5,500	4,550	5,500	950	21%	-	0%
<b>Police Pension Fund Total</b>	<b>598,532</b>	<b>715,923</b>	<b>728,300</b>	<b>825,048</b>	<b>989,323</b>	<b>164,275</b>	<b>20%</b>	<b>261,023</b>	<b>36%</b>
<b>Grand Total</b>	<b>38,408,684</b>	<b>36,083,680</b>	<b>58,885,229</b>	<b>54,640,039</b>	<b>47,226,669</b>	<b>(7,413,369)</b>	<b>-14%</b>	<b>(11,658,560)</b>	<b>-20%</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 2019.

FUND	Fiscal Year				
	Actual FY 2016	Actual FY 2017	Budget FY 2018	Projected FY 2018	Budget FY 2019
<b>GENERAL</b>					
Beginning Fund Balance	7,143,646	6,726,461	7,660,612	7,660,612	7,514,602
Revenues	17,270,895	17,011,166	17,697,406	17,098,543	17,907,814
Expenditures	16,176,091	14,585,121	16,217,246	15,806,237	16,719,443
Change in Fund Balance	1,094,804	2,426,045	1,480,160	1,292,306	1,188,372
Other Financing Sources/(Uses)	(1,511,989)	(1,491,894)	(1,438,316)	(1,438,316)	(1,139,900)
Ending Fund Balance	6,726,461	7,660,612	7,702,456	7,514,602	7,563,073
Non-spendable	327,754	2,255,380	2,150,000	2,150,000	2,150,000
Unrestricted-assigned	6,071,095	5,405,233	5,173,366	5,357,803	5,461,539
Unrestricted-unassigned	327,612	-	379,090	6,799	(48,466)

*The General Fund Ending Fund Balance is projected to increase \$48,472 from the Fiscal Year Ending 2018 projected Fund Balance. The increase is due to the the increase in revenue from the newly implemented Food & Beverage tax in October, 2017.*

### **MOTOR FUEL TAX**

Beginning Restricted Fund Balance	692,430	906,115	922,462	922,462	690,320
Revenues	892,689	890,607	853,300	855,358	855,758
Expenditures	679,004	874,260	1,162,500	1,087,500	402,500
Change in Fund Balance	213,685	16,347	(309,200)	(232,142)	453,258
Ending Restricted Fund Balance	906,115	922,462	613,262	690,320	1,143,578

*The Ending Restricted Fund Balance increase is due to the FY 2019 decrease in the annual road program expenditures. The Fund will increase reserves to pay for anticipated downtown development infrastructure improvements in FY 2020 and FY 2021.*

FUND	Fiscal Year				
	Actual FY 2016	Actual FY 2017	Budget FY 2018	Projected FY 2018	Budget FY 2019
<b>TAX INCREMENT FINANCING</b>					
Beginning Restricted Fund Balance	-	-	(1,608,191)	(1,608,191)	(1,745,858)
Revenues	-	1,336	40,500	23,004	40,500
Expenditures	-	1,609,527	350,500	160,671	1,510,107
Change in Fund Balance	-	(1,608,191)	(310,000)	(137,667)	(1,469,607)
Other Financing Sources/(Uses)	-	-	-	-	1,444,607
Ending Restricted Fund Balance	-	(1,608,191)	(1,918,191)	(1,745,858)	(1,770,858)

*The Tax Increment Financing Fund was established during FY 2017. The Ending Fund Balance deficit will increase \$25,000 compared to the FY 2018 projected ending fund balance if all the planned expenditures are realized.*

#### **DEBT SERVICE**

Beginning Restricted Fund Balance	63,493	65,964	68,040	68,040	69,162
Revenues	1,774,573	2,390,082	2,923,316	2,923,016	2,825,200
Expenditures	1,772,101	2,388,006	2,922,844	2,921,894	2,824,550
Change in Fund Balance	2,471	2,076	472	1,122	650
Other Financing Sources/(Uses)	-	-	-	-	-
Ending Restricted Fund Balance	65,964	68,040	68,512	69,162	69,812

*The Ending Restricted Fund Balance has increased due to interest earnings on reserve balances. Any additional surplus will be used to reduce an upcoming interest bond payment.*

#### **CAPITAL IMPROVEMENT FUND**

Beginning Fund Balance	257,558	799,452	30,163,626	30,163,626	9,525,452
Revenues	886,931	3,381,557	2,930,000	3,887,200	3,953,000
Expenditures	345,037	4,844,943	25,104,800	23,253,174	8,973,000
Change in Fund Balance	541,894	(1,463,386)	(22,174,800)	(19,365,974)	(5,020,000)
Other Financing Sources/(Uses)	-	30,827,560	(1,972,200)	(1,272,200)	(2,906,992)
Ending Fund Balance	799,452	30,163,626	6,016,626	9,525,452	1,598,460
Restricted-road fees		3,619	-	-	-
Restricted-Bond Proceeds		28,133,976	6,016,626	6,016,626	1,598,910
Unrestricted-assigned	799,452	2,026,031	0	0	0

*The Ending Fund Balance is decreasing due to the project completion for the \$30 million Police Headquarters building. The implementation of the new Local Motor Fuel Tax in October 2017 will provide more funding for this Fund annually.*

FUND	Fiscal Year				
	Actual FY 2016	Actual FY 2017	Budget FY 2018	Projected FY 2018	Budget FY 2019
<b>WATER &amp; SEWER</b>					
Unrestricted Net Assets	8,619,387	237,950	1,616,486	1,616,486	2,005,871
Revenues	5,823,419	5,285,653	5,174,200	5,525,570	6,389,120
Expenses	4,738,797	4,854,123	5,168,523	5,101,185	4,977,169
Change in Unrestricted Net Assets	1,084,622	431,530	5,677	424,385	1,411,951
Other Financing Sources/(Uses)	(9,466,059)	947,006	(35,000)	(35,000)	(1,300,000)
Unrestricted Net Assets	237,950	1,616,486	1,587,163	2,005,871	2,117,822

*Unrestricted Net Assets increased because of the usage rate increases beginning in November, 2017. The rate increases will provide the additional funding for operations and capital infrastructure.*

#### **WATER & SEWER CAPITAL**

Unrestricted Net Assets	-	5,646,483	5,499,147	5,499,147	5,450,222
Revenues	423,922	145,257	160,000	198,000	130,000
Expenses	705,145	78,268	1,250,000	246,925	2,446,350
Change in Unrestricted Net Assets	(281,223)	66,989	(1,090,000)	(48,925)	(2,316,350)
Other Financing Sources/(Uses)	5,927,706	(214,325)	-	-	1,074,235
Unrestricted Net Assets	5,646,483	5,499,147	4,409,147	5,450,222	4,208,107

*Unrestricted Net Assets decreased because of capital projects scheduled for completion in Fiscal Year 2019 to be paid from reserve balances.*

#### **GARBAGE**

Unrestricted Net Assets	521,714	513,437	505,490	505,490	498,359
Revenues	2,407,632	2,338,531	2,501,700	2,401,675	2,473,400
Expenses	2,415,909	2,346,478	2,450,000	2,408,806	2,481,070
Change in Unrestricted Net Assets	(8,276)	(7,947)	51,700	(7,131)	(7,670)
Unrestricted Net Assets	513,437	505,490	557,190	498,359	490,689

*Unrestricted Net Assets decreased due to increased rates paid to the third party contractor.*

FUND	Fiscal Year				
	Actual FY 2016	Actual FY 2017	Budget FY 2018	Projected FY 2018	Budget FY 2019
<b>VEHICLE FUND</b>					
Unrestricted Net Assets	\$ -	-	37,508	37,508	76,855
Revenues	\$ -	18,688	5,400	37,430	40,000
Expenses	\$ -	713,680	85,000	83,083	330,500
Change in Unrestricted Net Assets	\$ -	(694,992)	(79,600)	(45,653)	(290,500)
Other Financing Sources/(Uses)	\$ -	732,500	85,000	85,000	330,500
Unrestricted Net Assets	\$ -	37,508	42,908	76,855	116,855

*Unrestricted Net Assets increased from the sales of replaced vehicles. Transfers from the respective user Fund will cover the expenses.*

#### **POLICE PENSION**

Net Assets held in Trust	21,245,031	22,553,626	26,176,298	26,176,298	29,121,909
Additions	1,907,128	4,338,596	2,243,100	3,770,659	2,265,000
Deductions	598,532	715,923	728,300	825,048	989,323
Change in Net Assets	1,308,596	3,622,672	1,514,800	2,945,611	1,275,677
Net Assets held in Trust	22,553,626	26,176,298	27,691,098	29,121,909	30,397,586

*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 2019 Budget includes the expenditures for 110 full time and 17 part time positions. Included in the Budget are total personnel cost increases of 4% or \$380,000 compared to the Fiscal Year 2018 Budget. Employer insurance and benefit costs have decreased slightly. Personnel cost increases are due to normal wage growth. Insurance and benefits has decreased due new employees choosing lower cost health insurance options.

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, which provides for merit-based pay adjustments and bonus opportunities for high performers. 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 2019 includes 4% pay increases for these employees, inclusive of a 3 percent merit pool and 1 percent bonus pool. Actual increases will be based on performance evaluations and the bonus programs.

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, 2018, there are 25 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. The eight positions are not members of the MAP union which represents the police patrol officers. The Agreement was effective May 1, 2013 and expires April 30, 2018. 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 was effective May 1, 2015 for four positions: Technician I, Technician II, Supervisor and Superintendent 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 next page details the Village Compensation Policy and FY 2019 Pay Ranges followed by a chart and table showing the latest five year history of staffing levels for the Village. Total staffing measured in FTE's has increased by 7 over the five year period. This amount is comprised of 4 full-time positions and 3 additional part-time employees.

## **Village of Oswego Compensation and Performance Pay Policy**

The Village of Oswego annually adopts a classification and compensation system to provide a logical, objective and uniform process for making job classification and salary decisions. The goal of the Village is to

1. Administer individual salaries within a classification range/pay band based upon experience, qualifications and performance.
2. Recognize individual job responsibilities, performance and contributions to Village objectives.
3. Provide competitive compensation, which considers the value of all pay and benefits.
4. Reward exceptional performance in a meaningful and ongoing way.

Compensation for employees covered by a collective bargaining agreement or employment agreement will be determined by the terms of the applicable agreements. These employees are only eligible for the provisions as specifically noted below.

### **Classification and Compensation System**

The Village's Classification and Compensation System is adopted annually by the Village Board. Adjustments are recommended by the Human Resource Director and Village Administrator based on changes in the external wage market, consumer price index, and changes to individual positions. Any changes to the Village's compensation plan will be made in the context of the Village's overall financial condition.

- a. Annual Range Adjustments: The compensation system will be reviewed each year with overall adjustments recommended based on changes in the consumer price index and overall wage market, and updated to recognize changes in specific positions or new positions within the Village.
- b. Benchmarking: Approximately every four years, a full compensation analysis will survey the Village's comparable community set and public sector data in order to maintain alignment with the overall wage market. Adjustments to wage ranges does not relate to individual employee wage adjustments except where an employee would otherwise fall below the range and the employee's performance meets standards.

Each position and pay range is listed in the following table. The CPI increase of 2.10% was used to increase the minimum and maximum amounts of each pay range.

**VILLAGE OF OSWEGO - Salary Ranges**  
**Fiscal Year 2019**

<b>Position</b>	<b>Minimum</b>	<b>Midpoint</b>	<b>Maximim</b>
<u>Grade I-A (Part-Time)</u>	\$20,196.96	\$22,721.58	\$25,246.20
Police Cadet	\$1,683.08	\$1,893.47	\$2,103.85 Monthly Salary
Public Works Seasonal	\$9.71	\$10.92	\$12.14 Hourly Rate
<u>Grade I-B (Part-Time)</u>	\$29,145.88	\$34,003.52	\$38,861.17
Community Service Officer	\$2,428.82	\$2,756.05	\$3,149.77 Monthly Salary
Graduate Student Intern	\$14.01	\$16.35	\$18.68 Hourly Rate
<u>Grade II</u>	\$38,232.51	\$44,604.95	\$50,977.38
Vacant	\$3,186.04	\$3,717.08	\$4,248.11 Monthly Salary
	\$18.38	\$21.44	\$24.51 Hourly Rate
<u>Grade III</u>	\$41,333.44	\$48,222.35	\$55,111.25
Records Clerk (Police)	\$3,444.45	\$4,018.53	\$4,592.60 Monthly Salary
Administrative Assistant (Finance)	\$19.87	\$23.18	\$26.50 Hourly Rate
Administrative Assistant (B&Z)			
<u>Grade IV</u>	\$44,433.45	\$51,839.02	\$59,244.59
Administrative Assistant (Public Works)	\$3,702.79	\$4,319.92	\$4,937.05 Monthly Salary
Administrative Assistant (Police)	\$21.36	\$24.92	\$28.48 Hourly Rate
<u>Grade V</u>	\$47,765.95	\$55,726.94	\$63,687.93
Deputy Village Clerk	\$3,980.50	\$4,643.91	\$5,307.33 Monthly Salary
Utility Billing Coordinator	\$22.96	\$26.79	\$30.62 Hourly Rate
B&Z Assistant			
Finance Assistant			
<u>Grade VI</u>	\$51,348.40	\$59,906.47	\$68,464.53
Code Enforcement Officer	\$4,279.03	\$4,992.21	\$5,705.38 Monthly Salary
Executive Assistant (Administration)	\$24.69	\$28.80	\$32.92 Hourly Rate
Executive Assistant (Police)			
Accreditation Manager			
Evidence Custodian			
<u>Grade VII</u>	\$59,339.49	\$69,229.41	\$79,119.32
Human Resource Generalist	\$4,944.96	\$5,769.12	\$6,593.28 Monthly Salary
Plumbing Inspector	\$28.53	\$33.28	\$38.04 Hourly Rate
Chief Infrastructure Inspector			
Staff Accountant			
Building Inspector			
Community Engagement Coordinator			
<u>Grade VIII</u>	\$63,789.96	\$74,421.61	\$85,053.27
Chief Building Inspector	\$5,315.83	\$6,201.80	\$7,087.77 Monthly Salary
Planner	\$30.67	\$35.78	\$40.89 Hourly Rate

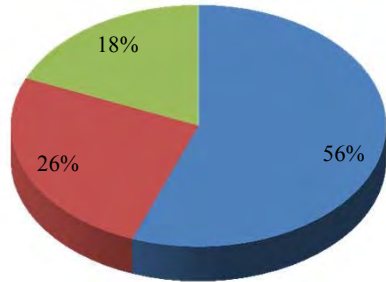


<b>Position</b>	<b>Minimum</b>	<b>Midpoint</b>	<b>Maximum</b>
<b><u>Grade IX</u></b>	\$66,681.77	\$80,970.72	\$95,259.67
Village Clerk	\$5,556.81	\$6,747.56	\$7,938.31 Monthly Salary
Records Supervisor			
Purchasing Manager			
Facilities Manager			
<b><u>Grade X</u></b>	\$74,683.58	\$90,687.21	\$106,690.83
Assistant Public Works Director	\$6,223.63	\$7,557.27	\$8,890.90 Monthly Salary
IT/GIS Manager			
<b><u>Grade XI</u></b>	\$83,645.61	\$101,569.67	\$119,493.73
Building and Zoning Manager	\$6,970.47	\$8,464.14	\$9,957.81 Monthly Salary
Assistant Finance Director			
Police Commander			
<b><u>Grade XII</u></b>	\$93,683.08	\$113,761.17	\$133,839.27
Deputy Chief	\$7,806.92	\$9,480.10	\$11,153.27 Monthly Salary
Assistant Village Administrator			
Economic Development Director			
<b><u>Grade XIII</u></b>	\$104,925.04	\$127,408.99	\$149,892.94
Community Development Director	\$8,743.75	\$10,617.42	\$12,491.08 Monthly Salary
Finance Director			
Public Works Director			
Police Chief			
<b><u>Grade XIV</u></b>	\$117,516.06	\$142,698.08	\$167,880.09
Vacant	\$9,793.01	\$11,891.51	\$13,990.01 Monthly Salary
<b><u>Grade XV</u></b>	\$131,617.99	\$159,821.84	\$188,025.70
Village Administrator (see agreement)	\$10,968.17	\$13,318.49	\$15,668.81 Monthly Salary
<b><u>Represented Employees:</u></b>	<b><u>Min</u></b>	<b><u>Max</u></b>	<b><u>No. Steps</u></b>
Technician I (5/1/2017-4/30/2018)	\$39,804.64	\$50,953.30	11
Technician II (5/1/2017-4/30/2018)	\$46,438.93	\$59,445.76	11
Supervisor (5/1/2017-4/30/2018)	\$52,180.60	\$66,795.59	11
Superintendent (5/1/2017-4/30/2018)	\$56,434.46	\$72,240.88	11
Police Officer (5/1/2017-4/30/2018)	\$57,952.86	\$90,979.15	10
Sergeant (5/1/2017-4/30/2018)	\$100,077.07	\$104,626.02	3

\*Local 150, MAP and Sergeants Agreements expire April 30, 2018

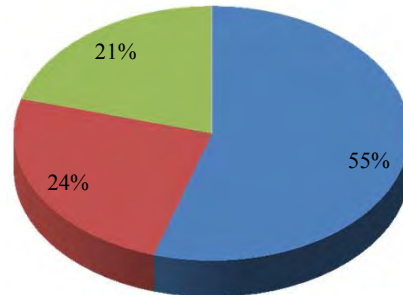
Village of Oswego

**Summary of Staffing by Function  
2015**



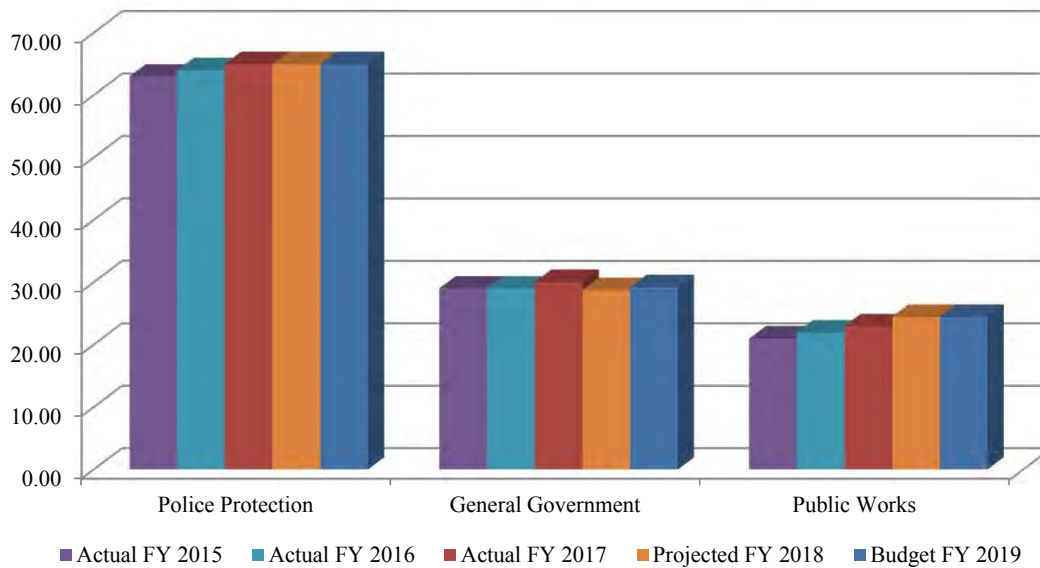
■ Police Protection ■ General Government  
■ Public Works

**Summary of Staffing by Function  
2018**



■ Police Protection ■ General Government  
■ Public Works

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



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

	<b>Actual FY 2015</b>	<b>Actual FY 2016</b>	<b>Actual FY 2017</b>	<b>Budget FY 2018</b>	<b>Budget FY 2019</b>
<b><u>Village Clerk</u></b>					
Village Clerk	1.00	1.00	1.00	1.00	1.00
Deputy Clerk	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	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><u>Corporate</u></b>					
Village Administrator	1.00	1.00	1.00	1.00	1.00
Assistant Village Administrator	0.50	0.50	0.50	0.50	0.50
Purchasing Manager	-	-	1.00	1.00	1.00
Executive Assistant	0.50	0.50	0.50	0.50	0.50
Graduate Student Intern	0.50	0.50	0.50	0.50	0.50
OHS Intern	0.25	0.25	0.25	-	-
Human Resources Director	0.50	0.50	0.50	0.50	0.50
Human Resources Generalist	1.00	1.00	1.00	1.00	1.00
<b>Total</b>	<b>4.25</b>	<b>4.25</b>	<b>5.25</b>	<b>5.00</b>	<b>5.00</b>
<b><u>Building &amp; Zoning</u></b>					
Building and Zoning Manager	1.00	1.00	1.00	1.00	1.00
Chief Building Inspector	1.00	1.00	1.00	1.00	1.00
Building Inspector	1.00	1.00	1.00	1.00	1.00
Plumbing Inspector	1.00	1.00	1.00	1.00	1.00
Code Enforcement Officer	1.00	1.00	1.00	1.00	1.00
Code Enforcement Summer Intern	0.30	0.30	0.30	-	-
Permit Coordinator	1.00	1.00	1.00	-	-
Building & Zoning Assistant	-	-	-	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Building & Zoning Intern	-	-	-	0.50	0.50
<b>Total</b>	<b>7.30</b>	<b>7.30</b>	<b>7.30</b>	<b>7.50</b>	<b>7.50</b>
<b><u>Community Development</u></b>					
Community Development Director	1.00	1.00	1.00	1.00	1.00
Project Coordinator	1.00	1.00	1.00	-	-
Building & Zoning Assistant	1.00	1.00	1.00	1.00	1.00
Staff Planner	1.00	1.00	1.00	1.00	1.00
GIS/IT Coordinator	1.00	1.00	-	-	-
Chief Infrastructure Inspector	1.00	1.00	1.00	1.00	1.00
<b>Total</b>	<b>6.00</b>	<b>6.00</b>	<b>5.00</b>	<b>4.00</b>	<b>4.00</b>

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

	<b>Actual FY 2015</b>	<b>Actual FY 2016</b>	<b>Actual FY 2017</b>	<b>Budget FY 2018</b>	<b>Budget FY 2019</b>
<b><u>Community Relations</u></b>					
Community Engagement Coordinator- Marketing	-	-	-	-	1.00
Community Engagement Coordinator- Events	-	-	-	-	1.00
Community Relations Manager Visitors' Bureau Assistant & Grant Writer	1.00	1.00	1.00	1.00	-
Intern	1.00	1.00	1.00	1.00	-
			-	0.25	0.25
<b>Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.25</b>	<b>2.25</b>
<b><u>Economic Development</u></b>					
Economic Development Director	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><u>Finance</u></b>					
Finance Director	1.00	1.00	1.00	1.00	1.00
Assistant Finance Director	1.00	1.00	1.00	1.00	1.00
Staff Accountant	1.00	1.00	1.00	1.00	1.00
Finance Assistant/AP	1.00	1.00	1.00	1.00	1.00
Utility Billing Coordinator	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
<b>Total</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>
<b><u>Information Technology</u></b>					
IT Manager	-	-	1.00	1.00	1.00
Intern	-	-	-	0.25	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>1.00</b>	<b>1.25</b>	<b>1.00</b>
<b><u>Police Department</u></b>					
Chief of Police	1.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Deputy Chiefs of Police	-	2.00	2.00	2.00	2.00
Captain	3.00	-	-	-	-
Commander	-	1.00	1.00	1.00	1.00
Sergeants	8.00	8.00	8.00	8.00	8.00
Patrol Officers	37.00	37.00	37.00	37.00	37.00
Community Service Officers	3.00	4.00	4.00	4.00	4.00
Administrative Assistants	1.00	1.00	1.00	1.00	1.00
CALEA Manager	1.00	1.00	1.00	1.00	1.00
Evidence Custodian	-	-	1.00	1.00	1.00
Records Supervisor	1.00	1.00	1.00	1.00	1.00
Records Clerk	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>64.00</b>	<b>65.00</b>	<b>65.00</b>	<b>65.00</b>
Sworn Personnel	49.00	49.00	49.00	49.00	49.00

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

	<b>Actual FY 2015</b>	<b>Actual FY 2016</b>	<b>Actual FY 2017</b>	<b>Budget FY 2018</b>	<b>Budget FY 2019</b>
<b><u>Public Works Department</u></b>					
Public Works Director	1.00	1.00	1.00	1.00	1.00
Utility Services Director	1.00	1.00	1.00	1.00	-
Public Works Assistant Director	1.00	1.00	1.00	1.00	2.00
Administrative Assistant	1.50	1.00	1.00	1.50	1.50
Facilities Manager	-	-	-	1.00	1.00
Operations Superintendent	2.00	2.00	2.00	2.00	2.00
Operations Supervisor	3.00	3.00	3.00	3.00	3.00
Technicians I	6.50	9.00	9.00	9.00	6.00
Technicians II	5.00	4.00	4.00	4.00	7.00
Seasonal	-	-	1.00	1.00	1.00
<b>Total</b>	<b>21.00</b>	<b>22.00</b>	<b>23.00</b>	<b>24.50</b>	<b>24.50</b>
<b><u>Village Summary</u></b>					
Clerk	2.50	2.50	2.50	2.50	2.50
Corporate	4.25	4.25	5.25	5.00	5.00
Building and Zoning	7.30	7.30	7.30	7.50	7.50
Community Development	6.00	6.00	5.00	4.00	4.00
Community Relations	2.00	2.00	2.00	2.25	2.25
Economic Development	1.00	1.00	1.00	1.00	1.00
Finance	6.00	6.00	6.00	6.00	6.00
Information Technology	-	-	1.00	1.25	1.00
Police Department	63.00	64.00	65.00	65.00	65.00
Public Works Department	21.00	22.00	23.00	24.50	24.50
<b>Total Village Full-Time Equivalent Positions</b>	<b>113.05</b>	<b>115.05</b>	<b>118.05</b>	<b>119.00</b>	<b>118.75</b>

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

	<b>Actual FY 2015</b>	<b>Actual FY 2016</b>	<b>Actual FY 2017</b>	<b>Budget FY 2018</b>	<b>Budget FY 2019</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
Corporate	3.50	3.50	3.50	3.50	3.50
Building and Zoning	7.00	7.00	7.00	7.00	7.00
Community Development	6.00	6.00	5.00	4.00	4.00
Community Relations	2.00	2.00	2.00	2.00	2.00
Economic Development	1.00	1.00	1.00	1.00	1.00
Finance	6.00	6.00	6.00	6.00	6.00
Information Technology	-	-	1.00	1.00	1.00
Police Department	59.00	59.00	60.00	60.00	60.00
Public Works Department	20.00	21.00	22.00	23.00	23.00
<b>Total Full-Time Employees</b>	<b>107.00</b>	<b>108.00</b>	<b>110.00</b>	<b>110.00</b>	<b>110.00</b>
Village President, Trustees, Clerk's Depa	-				
Corporate	2.00	2.00	2.00	1.00	1.00
Community Development	-	-	-	-	-
Finance	-	-	-	-	-
Information Technology			-	1.00	1.00
Police Department	10.00	10.00	10.00	10.00	10.00
Public Works Department	2.00	2.00	2.00	3.00	3.00
<b>Total Part-Time Employees</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>	<b>17.00</b>	<b>17.00</b>
(Equates to Full-Time Equivalents)	<b>6.05</b>	<b>8.05</b>	<b>8.05</b>	<b>9.00</b>	<b>8.75</b>
<b>Total Staff by FT Equivalents</b>	<b>113.05</b>	<b>116.05</b>	<b>118.05</b>	<b>119.00</b>	<b>118.75</b>
Total Employees	122.00	123.00	125.00	127.00	127.00

## **Village of Oswego Capital Improvement Program (CIP) Fiscal Years 2019-2023**

The Village adopted the CIP Plan for Fiscal Years 2019-2038 in April, 2018. The CIP is updated annually and discussed in conjunction with the Annual Village Budget. A summary of the first five years of the CIP are included within the Village Budget since the Fiscal Year 2019 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. The Strategic Plan adopted by the Village in February, 2017 provides guidance in prioritizing capital improvements for the next three years. There are a number of high cost projects listed in the Strategic Plan which require further research by staff;

- ❖ Infrastructure for roadways and water/sewer lines
- ❖ Defining an alternate water source and associated costs
- ❖ Construction of a new Police Headquarters Facility
- ❖ Bringing METRA (train service) to the Village
- ❖ Researching funding alternatives for widening Wolf's Crossing Road

### Background

The population of Oswego increased from 13,000 residents in calendar year 2000 to over 33,000 residents in calendar year 2016. 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 all this 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.

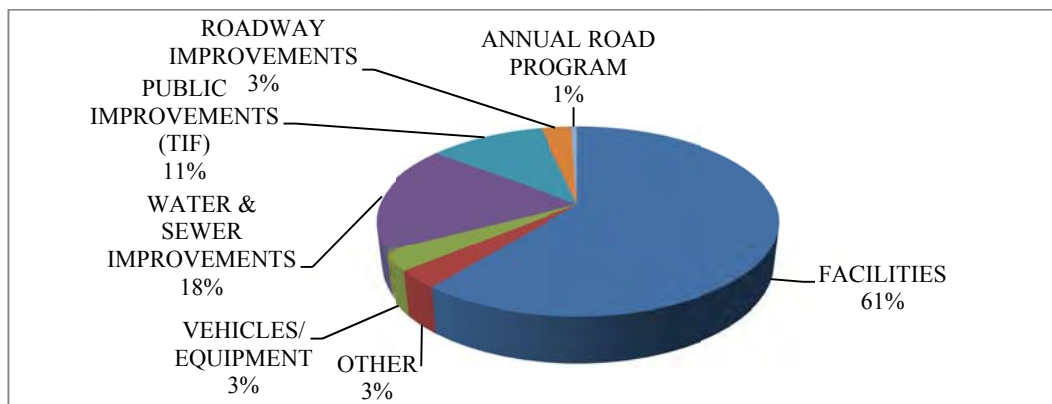
#### **Fiscal Year 2019-2023 CIP**

The CIP has listed expenditures over the next five years in excess of \$96 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. All of the listed Fiscal Year 2019 projects have been approved and included in the Fiscal Year 2019 Budget.

Funding for the projects is provided from the General Fund, Motor Fuel Tax Fund, TIF Fund, Capital Improvement Fund and the Water & Sewer Capital Fund. The expenditures for all the capital improvements are accounted for in the Motor Fuel Tax Fund, TIF 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 2019-2023.

Category	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
FACILITIES	\$8,000,000	\$0	\$0	\$0	\$0
OTHER	\$410,000	\$10,000	\$10,000	\$410,000	\$335,000
VEHICLES/EQUIPMENT	\$440,500	\$266,970	\$394,569	\$292,862	\$462,780
WATER & SEWER IMPROVEMENTS	\$2,416,350	\$3,103,350	\$10,707,900	\$12,894,200	\$24,687,600
PUBLIC IMPROVEMENTS (TIF)	\$1,444,607	\$2,383,000	\$1,360,000	\$225,000	\$638,000
ROADWAY IMPROVEMENTS	\$392,000	\$954,000	\$707,000	\$13,072,000	\$5,189,000
ANNUAL ROAD PROGRAM	\$75,000	\$200,000	\$600,000	\$2,000,000	\$2,000,000
<b>TOTAL</b>	<b>\$13,178,457</b>	<b>\$6,917,320</b>	<b>\$13,779,469</b>	<b>\$28,894,062</b>	<b>\$33,312,380</b>

Facilities expenditures are 61% of the capital projects for Fiscal Year 2019. The new police headquarters facility accounts for \$8 million of the total costs. The new facility is anticipated to be completed in October, 2018. The Village issued debt of \$27 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 19 years.





Water & Sewer Improvements total \$2.4 million with the meter replacement program getting underway at a cost in year one of \$1.7 million. Downtown development public improvements are budgeted at \$1.4 million in two blocks of the TIF District.

Vehicles/equipment average an annual cost of \$400,000 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 2019, \$440,500 is budgeted including \$110,000 for new Mobile Data Terminals for the police department fleet, \$27,000 for a Building & Zoning pickup truck replacement, \$136,000 for police vehicles and a police smart trailer and \$150,000 for a Public Works vehicle replacement.

### **Fiscal Year 2019 Budget**

The Fiscal Year 2019 budget includes a total of \$13.2 million in capital improvements. The capital projects are budgeted in the Motor Fuel Tax Fund, TIF 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 Vehicle Fund expenditures.

### **Motor Fuel Tax Fund**

The annual capital expenditures charged to this Fund are for the Annual Road Program. The Village has less than \$0.1 million in the FY 2019 Budget for road infrastructure improvements. The roads are selected based on the Public Works departments rating condition of the streets, street usage and other local agency factors.

### **TIF Fund**

\$1.4 million is budgeted for two downtown development blocks residing in the TIF District. These improvements are needed for roadways, utility relocations and construction of a parking lot. This is the first year of a multiyear project.

### **Capital Improvement Fund**

\$8.9 million in capital improvement projects is included in the Fiscal Year 2019 Budget. Ten projects are being started or completed during the fiscal year.

- Roadway Improvements- \$400,000 included for two separate IDOT projects (Village share for State Route 34 Roadway Improvement and the Treasure Road intersection improvement). The Village share of a traffic signal installation being paid jointly with a neighboring Village is budgeted at \$150,000. The Wolf Road-section 1 (phase 2&3 planning) is included at \$150,000.
- Police Facility- \$8 million is included in the budget. The new building is to be completed in October, 2018.
- Police department vehicle mobile computer replacements budgeted at \$110,000. Replacement Network switch and new computer desktops are budgeted at \$225,000.
- Enterprise Information Planning System- \$150,000 is budgeted for the purchase of the ERP system modules, implementation training and implementation project oversight. The ERP system includes 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.

- The purchase and installation of video monitoring cameras for Village Hall and Public Works facilities are also included in the budget (\$46,000).

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

\$2,416,350 is included in the Budget for this Fund. Five projects account for the budget amount in Fiscal Year 2019.

- Sanitary Sewer Lining Program-\$80,000 to continue the annual sewer lining program.
- Water meter & remote reader replacement program- \$1,725,750 is budgeted to begin this program. Total cost of the program is estimated to be \$5.0 million over a five year period.
- Booster station replacements (\$130,000) and engineering for lift station generators (\$75,000) are included in the budget.
- Future Water Source- \$405,600 for analysis of an alternative water source for the Village.

### **Vehicle Fund**

\$330,500 is included in the budget to replace five vehicles and a smart trailer.

- Police- two police interceptors and one  
Pickup truck \$136,460
- Building & zoning pickup truck - \$ 27,040
- Public works-
- Large Ford dump truck w plow- \$150,000
- Police purchasing one Smart Trailer \$ 17,000

### **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 the Motor Fuel Tax Fund, Capital Improvement Fund, Water & Sewer Capital Fund or Vehicle Fund are the only recurring expenditures. The Annual Road Program is spending less than \$100,000 in FY 2019 and saving the remaining revenue received to pay for roadway improvements in FY 2020 and FY 2021. 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 \$125,000 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 vehicle maintenance budgets are not increasing above the FY 2018 budget amounts. 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 (\$850,000) 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. \$75,000 will be used to repair alleys within the Village downtown area and the balance saved for road improvements in the next two subsequent fiscal years.

### **TIF Fund**

Development infrastructure improvements in the TIF Fund are supported from dollars in other Village Funds. This impacts the operating budgets of those other Funds. Over the next two fiscal years, the dollars annually allocated for the Annual Road Program will be used to complete the improvements budgeted in the TIF Fund. The TIF Fund will reimburse the Other Funds in future years.

### **Capital Improvement Fund**

The \$8.9 million in capital improvement projects included in the Fiscal Year 2019 Budget are all non-recurring expenditures. If we break the projects into categories of State of Illinois projects, Maintenance projects, Roadway improvements and Facility projects, the impacts on operations can be identified.

Maintenance projects account for four of the listed projects.

- Police department computer replacements. A total of \$225,000 in non-recurring budgeted costs. The replacement of a network switch and individual computers/laptops will not occur again until four years after installation. These projects will have little impact on operating costs as the funding was set aside over the past four years to pay for the replacements.
- Police vehicle mobile computer replacement and connectivity project will cost \$110,000. This is a one-time non-recurring cost and should last 3 to 5 years. Funds will be set aside each year for the future replacement of these systems.
- Village Hall and Public Works facilities surveillance camera system. This is a one-time purchase and installation cost of \$46,000. There will be an increase for the annual operating expense for the monitoring service.

Roadway Improvement projects account for four items.

- The installation of traffic signals at an intersection bordering a neighboring community will cost \$150,000. This will be a one-time cost but add future operating costs to the budget.
- The final share of an IDOT project for Route 34 road improvements is \$71,000. Future maintenance costs will have to be budgeted upon final completion.
- The Village share of intersection improvements for another IDOT road improvement project is \$21,000. This may add some future operating costs to the budget.
- Wolfs Crossing Road Improvements- section one, phase 2&3 engineering is budgeted at \$150,000. This is part of a large improvement project which will be funded from grants and bond proceeds. The payback for the bond issue will ultimately take away funds from operations for the term of the debt issuance.

Facility projects include the Police Facility construction and the Enterprise Information Management System.

- 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 \$100,000 to \$200,000 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. \$150,000 is budgeted for implementation

costs in FY 2019. The annual maintenance fee after the initial installation and implementation will be \$202,000 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**

Three of the four projects totaling \$2,336,350 are non-recurring projects included in the Budget.

- Water Meter & Remote Reader Replacement- The budget includes \$1,725,750 for the first full year of a five year system upgrade. The obsolescence of current equipment is forcing the replacement of the approximately 11,000 water meters and remote meter readers. Estimated total project cost of over \$5.0 million.
- Booster station replacements (\$130,000) and engineering for lift station generators (\$75,000) are included in the budget. Both of these items are one-time costs which are necessary to prevent larger costs or repairs to the water system. These expenses do take away money which would have been used on other expenses or saved for future improvements or operating expenses.
- Future Water Source - \$405,600 is budgeted for costs associated with studies, consultants and engineering to determine the most optimal choice for the Village to pursue in providing a sustainable water source for the residents. As part of a larger project, these costs do not impact current operations but in the end will add additional costs to future budgets for operations once the water source is chosen and operational.

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

<b>Capital Improvement 5-Yr Plan by Fund</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>
<b>Capital Improvement Fund</b>					
<b>Facilities</b>					
Police Headquarters	8,000,000	-	-	-	-
<b>Facilities Total</b>	<b>8,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>					
Downtown Holiday Lights	-	10,000	10,000	10,000	10,000
ERP System	150,000	-	-	-	-
Network Switch (New PD Facility)	145,000	-	-	-	-
Planimetric Capture	-	-	-	-	125,000
Computer Replacements	80,000	-	-	200,000	-
Server Refresh	-	-	-	200,000	-
Network Switches	-	-	-	-	200,000
VH/PW Facility Surveillance Camera System	46,000	-	-	-	-
<b>Other Total</b>	<b>421,000</b>	<b>10,000</b>	<b>10,000</b>	<b>410,000</b>	<b>335,000</b>
<b>Vehicles</b>					
Squad CAR MDT Upgrade	110,000	-	-	-	110,000
<b>Vehicles Total</b>	<b>110,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>110,000</b>
<b>Roadway Improvements</b>					
Bridge Repair (3) - Barnaby, Old Post, & Pearce's Ford	-	-	-	-	18,000
Traffic Signal at Galena/S. Concord	150,000	-	-	-	-
US Route 34 Village Share of IDOT Rd Construction	71,000	-	-	-	-
Village's Share of IDOT Improvements - US 30 at Intersection with Treasure Road	21,000	-	-	-	-
Wolf's Crossing- Section 1 - Phase 2 & 3	150,000	954,000	324,000	12,874,000	-
Wolf's Crossing- Section 2 - Phase 2 & 3	-	-	383,000	198,000	5,171,000
Annual Road Program (CI)	-	-	-	1,400,000	1,400,000
<b>Roadway Improvements Total</b>	<b>392,000</b>	<b>954,000</b>	<b>707,000</b>	<b>14,472,000</b>	<b>6,589,000</b>
<b>Capital Improvement Fund Total</b>	<b>8,923,000</b>	<b>964,000</b>	<b>717,000</b>	<b>14,882,000</b>	<b>7,034,000</b>
<b>Motor Fuel Tax</b>					
<b>Roadway Improvements</b>					
Annual Road Program (MFT)	75,000	200,000	600,000	600,000	600,000
<b>Roadway Improvements Total</b>	<b>75,000</b>	<b>200,000</b>	<b>600,000</b>	<b>600,000</b>	<b>600,000</b>
<b>Motor Fuel Tax Total</b>	<b>75,000</b>	<b>200,000</b>	<b>600,000</b>	<b>600,000</b>	<b>600,000</b>
<b>Tax Increment Financing Fund</b>					
<b>Public Improvements</b>					
Blocks 4 & 5 Public Improvements (CI)	102,000	1,325,000	-	225,000	450,000
Blocks 4 & 5 Public Improvements (W&S)	53,000	921,000	530,000	-	-
Blocks 4 & 5 Public Improvements (MFT)	65,000	137,000	830,000	-	188,000
Block 11 - Downtown Parking Lot (CI)	300,000	-	-	-	-
Block 11 Public Improvements (W&S)	172,765	-	-	-	-
Block 11 Public Improvements (CI)	751,842	-	-	-	-
<b>Public Improvements Total</b>	<b>1,444,607</b>	<b>2,383,000</b>	<b>1,360,000</b>	<b>225,000</b>	<b>638,000</b>
<b>Tax Increment Financing Fund Total</b>	<b>1,444,607</b>	<b>2,383,000</b>	<b>1,360,000</b>	<b>225,000</b>	<b>638,000</b>

<b>Capital Improvement 5-Yr Plan by Fund</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>
<b>Vehicle Fund</b>					
<b>Vehicles</b>					
Replacement Vehicles - B&Z	27,040	27,970	28,809	29,555	-
Replacement Vehicles - Police	136,460	239,000	365,760	243,307	352,780
Replacement Vehicles - Public Works	150,000	-	-	-	-
Smart Trailer	17,000	-	-	20,000	-
<b>Vehicles Total</b>	<b>330,500</b>	<b>266,970</b>	<b>394,569</b>	<b>292,862</b>	<b>352,780</b>
<b>Vehicle Fund Total</b>	<b>330,500</b>	<b>266,970</b>	<b>394,569</b>	<b>292,862</b>	<b>352,780</b>
<b>Water &amp; Sewer Capital Fund</b>					
<b>Public Works</b>					
Booster Station #2 Repairs	130,000	-	-	-	-
Engineering for Sanitary Lift Station Generators	75,000	-	-	-	-
Generators Wells 3 & 4	-	-	450,000	-	-
New Main - Minkler Road Watermain	-	-	-	-	375,000
New Main - Wolf Road Watermain	-	695,000	5,096,500	-	-
Transmission Lines from Plant to Towers	-	-	2,000,000	9,000,000	9,000,000
Water Meter & Reader Replacement	1,725,750	1,256,750	1,256,750	1,246,750	-
Water Tower - Fox Chase	-	-	-	750,000	-
Water Tower - Hunt Club	-	1,000,000	-	-	-
Water Tower - Village Center	-	-	-	-	625,000
Water Towers - Cleaning	-	-	-	-	45,000
Water Treatment Facility - New 5 MGD	-	-	1,767,450	1,767,450	14,512,600
Water Treatment Facility - Preliminary Engineering & Land Acquisition	405,600	21,600	7,200	-	-
Sanitary Sewer Lining Program	80,000	80,000	80,000	80,000	80,000
Lead Service Line Replacement Program	-	50,000	50,000	50,000	50,000
<b>Public Works Total</b>	<b>2,416,350</b>	<b>3,103,350</b>	<b>10,707,900</b>	<b>12,894,200</b>	<b>24,687,600</b>
<b>Water &amp; Sewer Capital Fund Total</b>	<b>2,416,350</b>	<b>3,103,350</b>	<b>10,707,900</b>	<b>12,894,200</b>	<b>24,687,600</b>
<b>Grand Total</b>	<b>13,189,457</b>	<b>6,917,320</b>	<b>13,779,469</b>	<b>28,894,062</b>	<b>33,312,380</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**

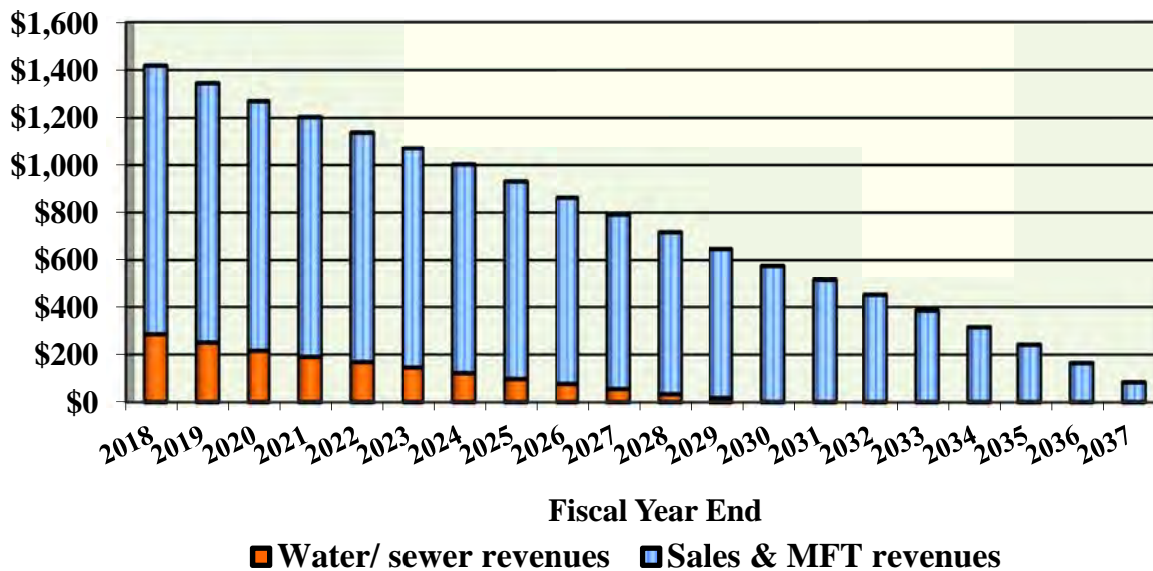
The Village adheres to the following guidelines regarding the issuance of debt:

- ✓ 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 2017 levy year is \$876,663,533.

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 \$75,611,798. As of May 1, 2018, the Village had principal outstanding of \$46,900,000 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, 2018, the Village's debt to EAV ratio calculates to 5.35% using the 2017 taxable equalized assessed valuation.

## Total Debt Per Capita



The Village's current bond rating is Aa2 assigned by Moody's Investor Service. The official U.S. Census population for the village is 33,078 which results in a gross debt per capita as of May 1, 2018 of \$1,418. The debt per capita for issuances supported by pledged Sales taxes and Motor Fuel Tax (MFT) revenues is \$1,133 compared to the issuances supported by water & sewer revenues of \$285. Of the six outstanding debt issuances described below, a portion of the 2011, a portion of the 2013, a portion of the 2014 and the 2016 debt issuances are to be repaid from sales and MFT revenues and a portion of the 2011, the 2012, a portion of the 2013, a portion of the 2014 and the 2017 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, 2018**

- **Corporate Purpose Refunding Bond Series of 2011**  
 Original Issue Amount: \$4,055,000      Outstanding Principal: \$2,540,000  
 Original Issue Date: August 15, 2009      Outstanding Interest: \$365,525  
 Date of Maturity: December 15, 2029  
 Description: Bonds issued to refund \$2,300,000 of Corporate Purpose Bond Series 2004A and \$1,755,000 of Corporate Purpose Bond Series 2004B. Financing is being provided from motor fuel tax revenues, sales tax revenues and water and sewer revenues. The outstanding debt is being retired by the Debt Service Fund (\$1,440,000) and the Water & Sewer Fund (\$1,100,000).
- **Corporate Purpose Refunding Bond Series of 2012**  
 Original Issue Amount: \$2,325,000      Outstanding Principal: \$720,000  
 Original Issue Date: October 11, 2012      Outstanding Interest: \$32,550  
 Date of Maturity: December 30, 2019  
 Description: Bonds issued to refund \$2,430,000 of Corporate Purpose Refunding Bond Series 2004. Financing is being provided from water and sewer revenues. The debt is being retired by the Water & Sewer Fund.



- Corporate Purpose Refunding Bond Series of 2013**  
 Original Issue Amount: \$8,595,000      Outstanding Principal: \$8,375,000  
 Original Issue Date: May 17, 2013      Outstanding Interest: \$1,583,200  
 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 (\$6,590,000) and the Water & Sewer Fund (\$1,785,000).
- Corporate Purpose Refunding Bond Series of 2014**  
 Original Issue Amount: \$4,040,000      Outstanding Principal: \$3,090,000  
 Original Issue Date: November 20, 2014      Outstanding Interest: \$ 172,800  
 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 (\$2,345,000) and the Water & Sewer Fund (\$745,000).
- Corporate Purpose Bond Series of 2016**  
 Original Issue Amount: \$27,105,000      Outstanding Principal: \$27,105,000  
 Original Issue Date: June 8, 2016      Outstanding Interest: \$17,454,350  
 Date of Maturity: December 15, 2037  
 Description: Bonds issued to pay for the land acquisition and construction of a new Police Headquarters Facility. Financing is being provided from sales tax revenues. The outstanding debt is being retired by the Debt Service Fund.
- Corporate Purpose Bond Series of 2017**  
 Original Issue Amount: \$5,070,000      Outstanding Principal: \$5,070,000  
 Original Issue Date: July 25, 2017      Outstanding Interest: \$1,259,600  
 Date of Maturity: December 15, 2029  
 Description: Bonds issued to refund \$5,295,000 General Obligation Bonds, Series 2009. The Financing is being provided from water revenues. The outstanding debt is being retired by the Water & Sewer Fund.

### **Summary of Current Loans as of May 1, 2018**

- IEPA Low Interest Loan**  
 Original Loan Amount: \$1,346,766      Outstanding Principal: \$ 553,608  
 Loan Date: January 15, 2005      Outstanding Interest: \$ 53,297  
 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 \$4,262,125 in Bond principal and interest payments to be made in FY 2019, \$2,823,300 will be paid from general sales tax and motor fuel tax revenue and \$1,438,825 will be paid from water and sewer revenues.

<b>Summary of Debt Outstanding and Fiscal Year 2019 Debt Service Requirements</b>					
		Principal			
	Original	Outstanding as	Principal	Interest	Total
Debt Issuance Name	Issue	of May 1, 2018	Due FY 2019	Due FY 2019	Due FY 2019
2011 (Refunding Bonds 2004A & B)	4,055,000	2,540,000	325,000	87,275	412,275
2012 (Refunding Bonds 2004)	2,325,000	5,070,000	355,000	21,600	376,600
2013 (Refunding Bonds 2006A, 2007A & B)	8,595,000	8,375,000	55,000	250,050	305,050
2014 (Refunding Bonds 2006A&B, 2007A&B)	4,040,000	3,090,000	1,165,000	92,700	1,257,700
2016 General Obligation Bonds	27,105,000	27,105,000	200,000	1,221,750	1,421,750
2017 General Obligation Refunding Bonds	5,070,000	5,070,000	330,000	158,750	488,750
Total Debt Service	51,190,000	51,250,000	2,430,000	1,832,125	4,262,125
2004 IEPA Loan #17-1445	1,346,766	553,608	73,316	13,384.82	86,700.68
Total Debt and Loans	52,536,766	51,803,608	2,503,316	1,845,510	4,348,826

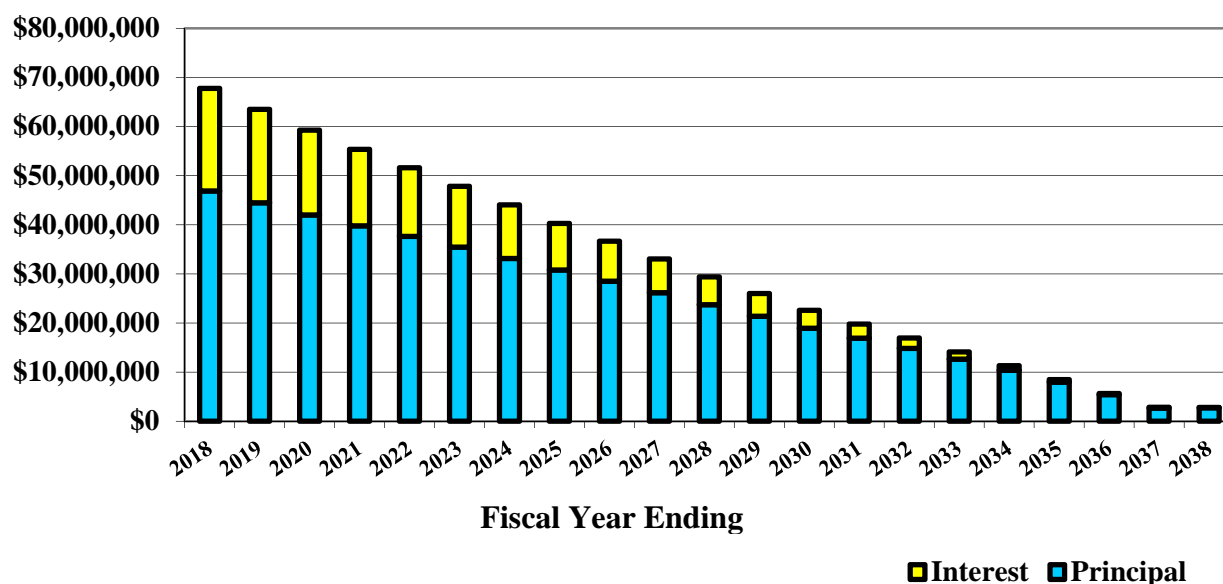
The Water and Sewer Fund is also responsible for repaying the IEPA loan. The principle and interest to be paid in FY 2019 totals \$86,701.

### **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 2037. The Fiscal Year debt service due of \$4.3 million declines annually through 2037. 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 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 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, the 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 2017 EAV.

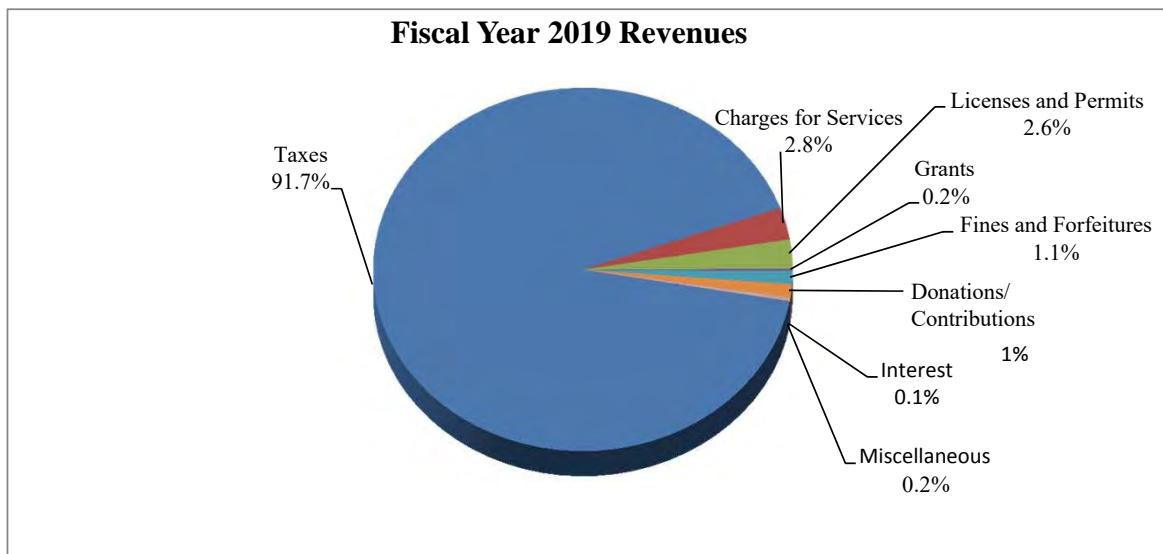
Future Debt Service Payments				
Fiscal Year	Principal	Interest	Total	Tax Rate*
2019	\$2,430,000	\$1,832,125	\$4,262,125	0.4862
2020	2,480,000	1,763,075	4,243,075	0.4840
2021	2,205,000	1,690,975	3,895,975	0.4444
2022	2,135,000	1,624,725	3,759,725	0.4289
2023	2,210,000	1,560,525	3,770,525	0.4301
2024	2,285,000	1,490,350	3,775,350	0.4306
2025	2,370,000	1,419,850	3,789,850	0.4323
2026	2,270,000	1,344,400	3,614,400	0.4123
2027	2,350,000	1,271,300	3,621,300	0.4131
2028	2,455,000	1,171,150	3,626,150	0.4136
2029	2,335,000	1,066,500	3,401,500	0.3880
2030	2,455,000	955,050	3,410,050	0.3890
2031	1,990,000	837,900	2,827,900	0.3226
2032	2,085,000	738,400	2,823,400	0.3221
2033	2,190,000	634,150	2,824,150	0.3221
2034	2,300,000	524,650	2,824,650	0.3222
2035	2,415,000	409,650	2,824,650	0.3222
2036	2,535,000	288,900	2,823,900	0.3221
2037	2,665,000	162,150	2,827,150	0.3225
2038	2,740,000	82,200	2,822,200	0.3219
	<u>\$46,900,000</u>	<u>\$20,868,025</u>	<u>\$67,768,025</u>	
**Tax Rate based on 2017 estimated EAV				876,663,533

## GENERAL FUND FUND SUMMARY

	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET	FY 2019 Budget vs FY 2018 Projected Budget	
<b>Beginning Fund Balance</b>	6,726,461	7,660,612	7,660,612	7,514,602	-2%	-2%
<b><u>REVENUES</u></b>						
Taxes	14,662,721	14,779,500	15,242,439	15,896,780	4%	8%
Charges for Services	507,935	616,006	396,187	491,050	24%	-20%
Licenses and Permits	604,867	574,300	436,000	446,800	2%	-22%
Grants	50,540	50,000	50,000	40,000	-20%	-20%
Fines and Forfeitures	216,151	181,000	196,700	197,000	0%	9%
Franchise Fees	615,626	592,500	569,500	576,312	1%	-3%
Donations/Contributions	174,505	179,000	186,517	210,022	13%	17%
Transfers In	0	700,000	0	0	0%	-100%
Interest	23,457	20,000	20,000	15,000	-25%	-25%
Miscellaneous	155,364	5,100	1,200	34,850	2804%	583%
<b>TOTAL REVENUE</b>	<b>17,011,166</b>	<b>17,697,406</b>	<b>17,098,543</b>	<b>17,907,814</b>	<b>5%</b>	<b>1%</b>
<b><u>EXPENDITURES</u></b>						
General Corporate	1,251,665	1,434,042	1,411,933	1,425,880	1%	-1%
Building and Zoning	686,780	732,679	707,950	751,332	6%	3%
Community Development	413,657	474,586	458,956	474,622	3%	0%
Public Works	1,736,922	2,114,927	2,025,690	2,406,475	19%	14%
Community Relations	336,934	368,488	295,374	359,183	22%	-3%
Economic Development	99,992	206,752	200,700	206,649	3%	0%
Finance	512,537	527,756	535,550	544,361	2%	3%
Technology	402,953	835,883	829,749	854,982	3%	2%
Police	9,143,683	9,522,133	9,340,335	9,695,958	4%	2%
<b>Operating Expenditures</b>	<b>14,585,121</b>	<b>16,217,246</b>	<b>15,806,237</b>	<b>16,719,443</b>	<b>6%</b>	<b>3%</b>
<b>Revenues Over/(Under)</b>						
<b>Expenditures</b>	2,426,045	1,480,160	1,292,306	1,188,372	-8%	-20%
<b>Other Financing</b>						
<b>Sources/(Uses)</b>	(1,491,894)	(1,438,316)	(1,438,316)	(1,139,900)	-21%	-21%
<b>Change in Fund Balance</b>	934,151	41,844	(146,010)	48,472	133%	16%
<b>Ending Fund Balance</b>	<b>7,660,612</b>	<b>7,702,456</b>	<b>7,514,602</b>	<b>7,563,073</b>	<b>1%</b>	<b>-2%</b>

## GENERAL FUND REVENUE SUMMARY

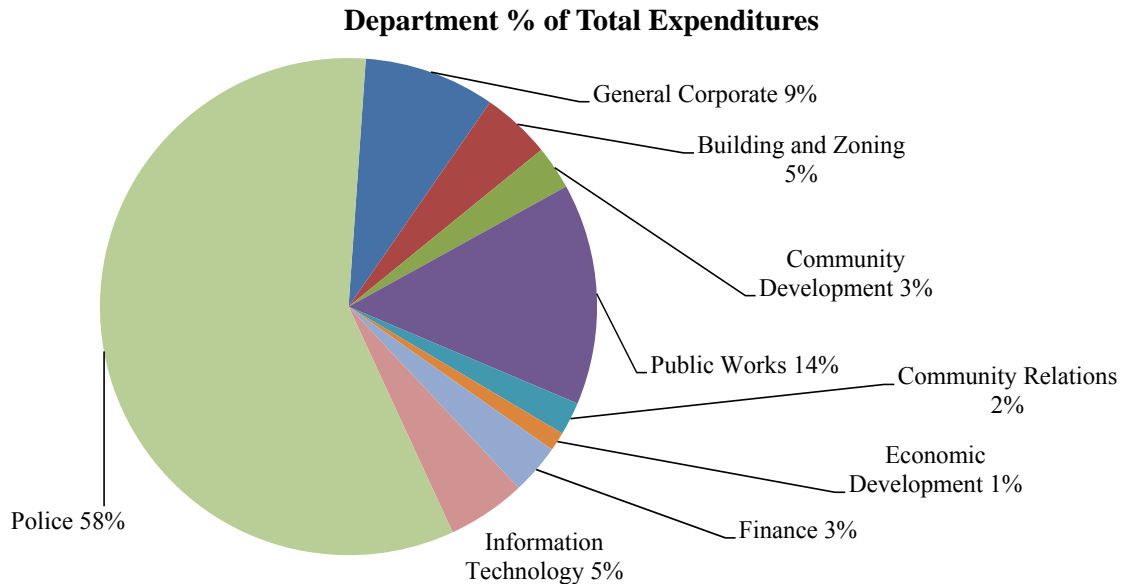
REVENUE	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET	FY 2019 Budget vs FY 2018	
					Projected	Budget
Property Taxes	1,326,027	1,388,500	1,383,566	1,454,457	5%	5%
Sales Taxes	6,041,568	6,100,000	6,100,000	6,161,000	1%	1%
Local Sales Tax	2,017,024	2,100,000	2,100,000	2,100,000	0%	0%
Sales Tax Rebate	(411,178)	(398,000)	(398,000)	(300,000)	-25%	-25%
Local Food & Beverage Tax	-	-	420,000	700,000	67%	100%
Telecommunications	674,036	600,000	580,000	500,000	-14%	-17%
Utility Tax	1,038,028	1,016,000	1,025,000	1,020,000	0%	0%
Use Tax	798,372	810,000	836,873	869,951	4%	7%
Games Tax	100,094	80,000	130,000	135,000	4%	69%
Hotel/Motel Tax	75,441	75,000	80,000	80,000	0%	7%
Income Tax	2,991,771	3,000,000	2,977,000	3,168,872	6%	6%
Replacement Tax	11,539	8,000	8,000	7,500	-6%	-6%
<b>Total Tax Revenues</b>	<b>14,662,721</b>	<b>14,779,500</b>	<b>15,242,439</b>	<b>15,896,780</b>	<b>4%</b>	<b>8%</b>
Charges for Services	507,935	616,006	396,187	491,050	24%	-20%
Licenses and Permits	604,867	574,300	436,000	446,800	2%	-22%
Grants	50,540	50,000	50,000	40,000	-20%	-20%
Fines and Forfeitures	216,151	181,000	196,700	197,000	0%	9%
Franchise Fees	615,626	592,500	569,500	576,312	1%	-3%
Donations/Contributions	174,505	179,000	186,517	210,022	13%	17%
Transfers In	-	700,000	-	-	0%	-100%
Interest	23,457	20,000	20,000	15,000	-25%	-25%
Miscellaneous	155,364	5,100	1,200	34,850	2804%	583%
<b>TOTAL REVENUES</b>	<b>17,011,166</b>	<b>17,697,406</b>	<b>17,098,543</b>	<b>17,907,814</b>	<b>5%</b>	<b>1%</b>



# GENERAL FUND

## EXPENDITURE SUMMARY BY DEPARTMENT

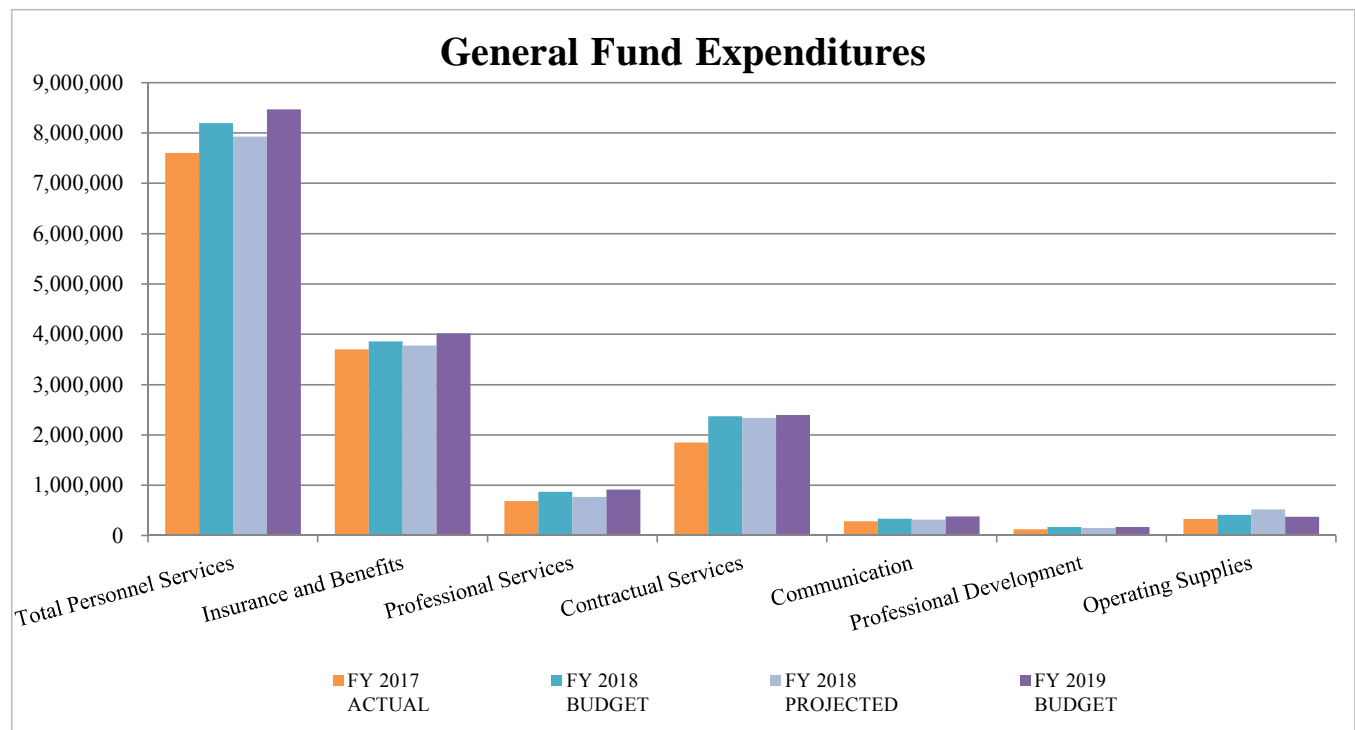
EXPENDITURES	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET	FY 2019 Budget vs FY 2018	
					Projected	Budget
General Corporate	1,251,665	1,434,042	1,411,933	1,425,880	1%	-1%
Building and Zoning	686,780	732,679	707,950	751,332	6%	3%
Community Development	413,657	474,586	458,956	474,622	3%	0%
Public Works	1,736,922	2,114,927	2,025,690	2,406,475	19%	14%
Community Relations	336,934	368,488	295,374	359,183	22%	-3%
Economic Development	99,992	206,752	200,700	206,649	3%	0%
Finance	512,537	527,756	535,550	544,361	2%	3%
Information Technology	402,953	835,883	829,749	854,982	3%	2%
Police	9,143,683	9,522,133	9,340,335	9,695,958	4%	2%
<b>Sub-Total Expenditures</b>	<b>14,585,121</b>	<b>16,217,246</b>	<b>15,806,237</b>	<b>16,719,443</b>	<b>6%</b>	<b>3%</b>
Transfer to Debt Service	1,491,894	1,438,316	1,438,316	1,139,900	-21%	-21%
<b>Total Transfers Out</b>	<b>1,491,894</b>	<b>1,438,316</b>	<b>1,438,316</b>	<b>1,139,900</b>	<b>-21%</b>	<b>-21%</b>
<b>TOTAL EXPENDITURES</b>	<b>16,077,015</b>	<b>17,655,562</b>	<b>17,244,553</b>	<b>17,859,343</b>	<b>4%</b>	<b>1%</b>



**GENERAL FUND (100)**

**EXPENDITURES BY TYPE-ALL DEPARTMENTS**

EXPENDITURES	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET	FY 2019 Budget vs FY 2018	
					Projected	Budget
<b>Personnel Services</b>						
Salaries Full-Time	6,728,518	7,086,859	7,432,981	7,232,567	-3%	2%
Salaries Part-Time	545,887	705,323	169,352	851,304	403%	21%
Overtime	315,052	387,091	310,900	367,002	18%	-5%
Stipends	14,950	17,000	15,000	17,000	13%	0%
<b>Total Personnel Services</b>	<b>7,604,407</b>	<b>8,196,273</b>	<b>7,928,233</b>	<b>8,467,872</b>	<b>7%</b>	<b>3%</b>
<b>Insurance and Benefits</b>	3,700,837	3,857,011	3,775,700	4,016,132	6%	4%
<b>Professional Services</b>	684,425	869,938	771,705	916,840	19%	5%
<b>Contractual Services</b>	1,849,541	2,370,939	2,338,421	2,395,324	2%	1%
<b>Communication</b>	285,333	338,196	315,714	381,307	21%	13%
<b>Professional Development</b>	129,870	169,549	155,284	168,303	8%	-1%
<b>Operating Supplies</b>	330,707	415,340	521,180	373,665	-28%	-10%
<b>Total Operating Expenditures</b>	<b>14,585,121</b>	<b>16,217,246</b>	<b>15,806,237</b>	<b>16,719,443</b>	<b>6%</b>	<b>3%</b>
<b>Transfers</b>	1,491,894	1,438,316	1,438,316	1,139,900	-21%	-21%
<b>TOTAL EXPENDITURES</b>	<b>16,077,015</b>	<b>17,655,562</b>	<b>17,244,553</b>	<b>17,859,343</b>	<b>4%</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.

	<b>Actual FY 2015</b>	<b>Actual FY 2016</b>	<b>Actual FY 2017</b>	<b>Budget FY 2018</b>	<b>Budget FY 2019</b>
<b><u>Corporate</u></b>					
Village Administrator	1.00	1.00	1.00	1.00	1.00
Assistant Village Administrator	0.50	0.50	0.50	0.50	0.50
Purchasing Manager	-	-	1.00	1.00	1.00
Executive Assistant	0.50	0.50	0.50	0.50	0.50
Graduate Student Intern	0.50	0.50	0.50	0.50	0.50
OHS Intern	0.25	0.25	0.25	-	-
Human Resources Director	0.50	0.50	0.50	0.50	0.50
Human Resources Generalist	1.00	1.00	1.00	1.00	1.00
<b>Total</b>	<b>4.25</b>	<b>4.25</b>	<b>5.25</b>	<b>5.00</b>	<b>5.00</b>

### **Administration**

The Village Administrator is responsible for all the day-to-day administration 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, including shared service initiatives. The Assistant Village Administrator oversees the Human Resources Generalist, IT/GIS Manager and Purchasing Manager.

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 2019 Budget**

Total department budget expenditures decreased 1% from FY 2018 budgeted amounts due to the transfer of building maintenance funds to Public Works. The FY 2019 Budget is 1% greater than



FY 2018 projected amounts due to lower than budgeted expenditures in legal services and building maintenance.

- Personnel costs increased 4% (\$25,567) due to annual wage increases and potential merit bonus payments.
- Professional services increased 9% (\$31,530) from the FY 2018 budget due to the second bi-annual community survey planned for summer of 2019, as well as increased funding for staff development in line with the Village's Strategic Plan.
- Contractual services decreased 58% (\$76,411) with the transfer of building maintenance funds for Village Hall moved to the Public Works budget.
- Communication costs increased 57% (\$13,966) from the FY 2018 budget due to a significant codification project coming in FY 2019 with the adoption of a unified development ordinance (UDO).

### **Challenges/Issues**

Implementation of the 2017 Strategic Plan continues to be a major focus. While the Village Administrator will have a role moving all Strategic Priorities forward, the Administration Staff will particularly focus in two areas: Efficient Growth and Development and a Productive and Engaged Workforce.

- Effective Growth and Development: Progress continues in targeting downtown development opportunities. Major achievements in FY 2018 included approving a redevelopment agreement for 59 S. Adams. Moving into FY 2019, the focus will shift to stewarding that project forward and working to develop other key downtown sites.
- Creating a Productive and Engaged Workforce: Major initiatives for FY 2019 include the continued implementation of the Munis ERP system. The set up is a multi-phase, multi-year process that requires significant staff time but will result in better access to more current information across the Village. In FY 2019, we also plan to launch a leadership development program in conjunction with our neighboring communities of Montgomery and Yorkville.

### **Fiscal Year 2018 Accomplishments**

The Village completed several significant projects in FY 2018. The Village Board approved a redevelopment agreement for 59 S. Adams, which will bring \$64 million of investment in the downtown to include residential and commercial properties, as well as two structured parking facilities. This project kicks off continued aggressive redevelopment focus in the downtown TIF area.

The Village continues to lead and participate in shared service initiatives. Regular meetings with the Village of Montgomery and the United City of Yorkville have resulted in several shared service opportunities, including expanding shared staffing to include a Facilities Manager hired in FY 2018.

## **Strategic Plan Goals and Objectives**

### **Village Administrator**

- Support economic development efforts, especially downtown redevelopment and residential growth in the community.
- Continue to advocate for Metra extension to Oswego, including developing a lobbying strategy and working with CMAP to list the project as a high priority project.

### **Village Clerk**

- The Village Clerk's office will be involved in the implementation of the permitting and licensing portion of the ERP system, providing a more efficient tool for managing these processes.

### **Assistant Village Administrator/Human Resources Director**

- Continue Shared Service Initiatives
- Establish Leadership Development Program to support employee skill development
- Work with departments to create service improvement goals

## **Performance Measures**

	<b>Calendar Year</b>				
<b><u>Human Resources</u></b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
Staff Turnover	12	10	11	12	11
Number of insurance claims	18	20	37	28	22
Total claim dollars paid as of Jan. 1 for CY claims	\$4,258	\$158,941	\$100,769	\$105,014	\$47,298

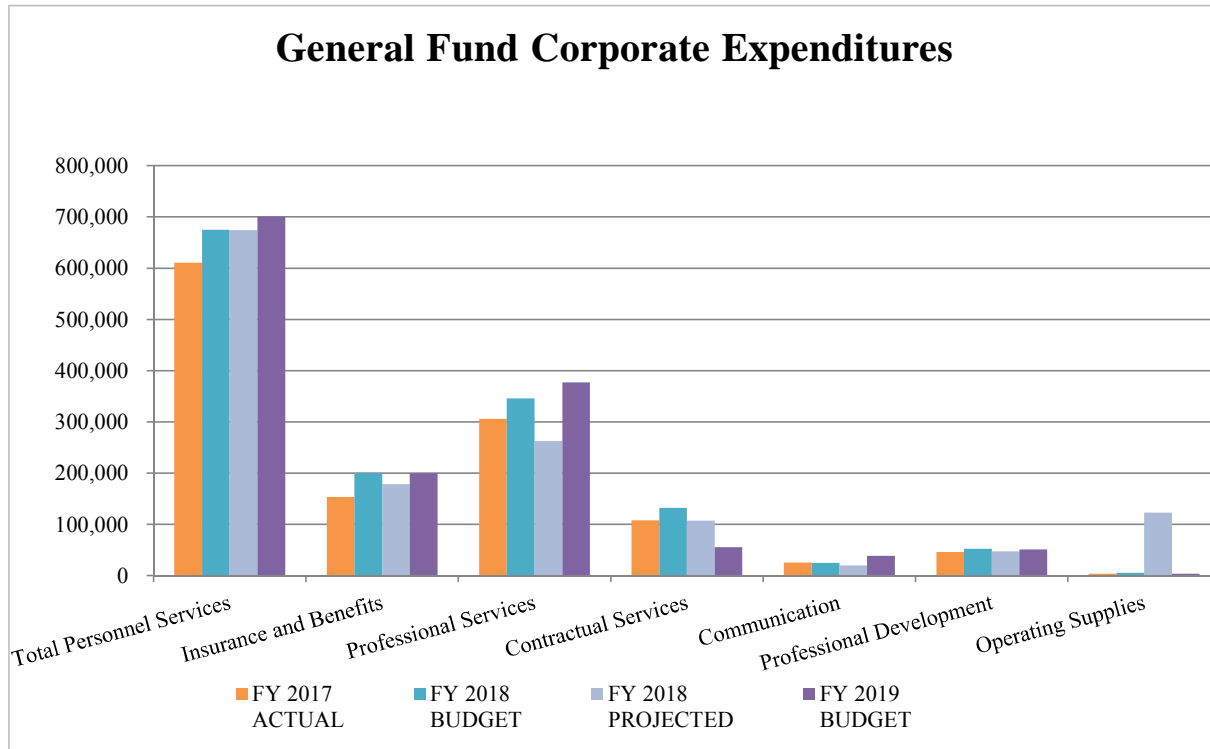
\*Data based on calendar year

<b><u>Clerk's Department</u></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>
Number of new business licenses (C-Commercial H- Home)				56 C/56 H	49 C/53 H	51 C/24 H
Number of business license renewals				553 C/276 H	560 C/273 H	455 C/295 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	71
Number of Resolutions	55	59	22	60	81	94
Number of FOIA requests processed	238	259	166	337	289	218
Raffle licenses processed	19	25	12	18	14	12
Liquor licenses processed	49	56	55	61	64	58
Pawnbroker license processed						2
Tobacco licenses processed	29	28	28	23	23	25
Video Gaming licenses processed				6	8	8

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

**GENERAL FUND (100)**  
**CORPORATE (1001100)**

EXPENDITURES	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET	FY 2019 Budget vs FY 2018	
					Projected	Budget
<b>Personnel Services</b>						
Salaries Full-Time	548,690	610,910	617,000	635,998	3%	4%
Salaries Part-Time	19,001	19,282	14,200	19,282	36%	0%
Salaries, Elected Officials	28,040	27,600	28,100	28,080	0%	2%
Stipends	14,950	17,000	15,000	17,000	13%	0%
<b>Total Personnel Services</b>	<b>610,681</b>	<b>674,792</b>	<b>674,300</b>	<b>700,359</b>	<b>4%</b>	<b>4%</b>
<b>Insurance and Benefits</b>	153,096	199,531	178,376	199,801	12%	0%
<b>Professional Services</b>	305,574	345,700	262,617	377,230	44%	9%
<b>Contractual Services</b>	107,803	131,903	107,100	55,492	-48%	-58%
<b>Communication</b>	25,522	24,486	19,375	38,452	98%	57%
<b>Professional Development</b>	45,653	52,040	47,165	50,946	8%	-2%
<b>Operating Supplies</b>	3,336	5,590	123,000	3,600	-97%	-36%
<b>TOTAL EXPENDITURES</b>	<b>1,251,665</b>	<b>1,434,042</b>	<b>1,411,933</b>	<b>1,425,880</b>	<b>1%</b>	<b>-1%</b>



**GENERAL FUND (100)****CORPORATE (1001100)**

		<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2018</b>	<b>FY 2019</b>	<i><b>FY 2019 Budget vs FY 2018 Projected Budget</b></i>	
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>BUDGET</b>	<i><b>Projected</b></i>	<i><b>Budget</b></i>
<b><u>Personnel Services</u></b>							
511000	Salaries, Full-Time						
	Administration	260,731	372,185	379,000	387,883	8,883	15,698
	Clerks Office	127,772	128,676	128,000	132,883	4,883	4,207
	Human Resources	160,187	110,049	110,000	115,232	5,232	5,183
	Total Salaries, Full-Time	548,690	610,910	617,000	635,998	18,998	25,088
511005	Salaries, Part-Time	19,001	19,282	14,200	19,282	5,082	-
511010	Salaries, Elected Officials	28,040	27,600	28,100	28,080	(20)	480
511015	Meeting Stipend- elected officials	14,950	17,000	15,000	17,000	2,000	-
	<b>Total Personnel Services</b>	<b>610,681</b>	<b>674,792</b>	<b>674,300</b>	<b>700,359</b>	<b>26,059</b>	<b>25,568</b>
<b><u>Insurance and Benefits</u></b>							
522000	FICA, Village Share	42,432	51,045	48,000	52,972	4,972	1,927
522300	IMRF, Village Share	56,809	70,782	64,500	66,315	1,815	(4,467)
521000	Health Insurance	49,134	71,549	60,163	74,245	14,082	2,696
521005	Life Insurance	175	213	213	213	-	-
521010	Dental Insurance	4,545	5,942	5,500	6,055	555	113
	<b>Total Insurance and Benefits</b>	<b>153,096</b>	<b>199,531</b>	<b>178,376</b>	<b>199,801</b>	<b>21,424</b>	<b>269</b>

**GENERAL FUND (100)****CORPORATE (1001100)**

		<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2018</b>	<b>FY 2019</b>	<i><b>FY 2019 Budget vs FY 2018 Projected Budget</b></i>	
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>BUDGET</b>	<i><b>Projected</b></i>	<i><b>Budget</b></i>
<b><u>Professional Services</u></b>							
533010	Legal Service	109,854	180,000	100,000	180,000	80,000	-
533030	Miscellaneous Professional Service						
	Adjudication Services	1,830	2,500	2,000	2,500	500	-
	IL Railway - Annual Rent	1,206	1,250	1,267	1,330	63	80
	Community Survey	21,350	-	-	25,000	25,000	25,000
	Strategic Plan	11,750	-	-	-	-	-
	Miscellaneous Professional Services	8,745	2,000	1,500	2,000	500	-
	Total Miscellaneous Professional Service	44,881	5,750	4,767	30,830	26,063	25,080
533045	Human Resources Professional Services						
	Miscellaneous	154	300	-	1,000	1,000	700
	Flex Spending Program	907	900	900	900	-	-
	Pre-employment Expenditures	4,852	3,500	5,100	3,500	(1,600)	-
	Total Human Resources Professional Services	5,913	4,700	6,000	5,400	(600)	700
533050	Human Resource Programs						
	Wellness Program	1,859	2,500	2,500	5,000	2,500	2,500
	Employee Relations	6,004	9,000	9,000	10,000	1,000	1,000
	Safety Committee	2,500	1,000	-	1,000	1,000	-
	Staff Development	9,954	10,000	8,000	15,000	7,000	5,000
	Total Human Resources Programs	20,317	22,500	19,500	31,000	11,500	8,500

**GENERAL FUND (100)****CORPORATE (1001100)**

		<b>FY 2017 ACTUAL</b>	<b>FY 2018 BUDGET</b>	<b>FY 2018 PROJECTED</b>	<b>FY 2019 BUDGET</b>	<i><b>FY 2019 Budget vs FY 2018 Projected Budget</b></i>	
595000	Community Relations	2,757	2,000	1,600	-	(1,600)	(2,000)
533060	Senior Center						
	Village Support for Senior Center	40,000	40,000	40,000	40,000	-	-
543080	Utility Tax Rebates	35,502	43,000	43,000	43,000	-	-
533085	Transit Services						
	Para Transit	46,350	47,750	47,750	47,000	(750)	(750)
<b>Total Professional Services</b>		<b>305,574</b>	<b>345,700</b>	<b>262,617</b>	<b>377,230</b>	<b>114,613</b>	<b>31,530</b>
<b><u>Contractual Services</u></b>							
552000	Unemployment Insurance	2,390	15,000	6,000	15,000	9,000	-
552005	General Insurance	35,776	32,903	32,500	36,492	3,992	3,589
533175	Property Tax Payments	2,579	3,000	2,600	3,000	400	-
543020	Maintenance, Building	66,351	80,000	65,000	-	(65,000)	(80,000)
	Village Hall grounds, building exterior/interior repairs and mechanical equipment, cleaning contract. Moved to Public Works budget in FY 2019						
543025	Maintenance, Equipment						
	Maint. Contracts on Office Equipment	708	1,000	1,000	1,000	-	-
<b>Total Contractual Services</b>		<b>107,803</b>	<b>131,903</b>	<b>107,100</b>	<b>55,492</b>	<b>(51,608)</b>	<b>(76,411)</b>

**GENERAL FUND (100)****CORPORATE (1001100)**

		<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2018</b>	<b>FY 2019</b>	<i><b>FY 2019 Budget vs FY 2018 Projected Budget</b></i>	
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>BUDGET</b>	<i><b>Projected</b></i>	<i><b>Budget</b></i>
<b><u>Communication</u></b>							
533145	Codification Expense						
	Sterling Codifiers - Update of Code Books	3,073	5,000	4,000	17,000	13,000	12,000
	On-line codification	500	500	500	500	-	-
	Total Codification Expense	3,573	5,500	4,500	17,500	13,000	12,000
555000	Printing Expense						
	Multi-Function Copier Lease	1,739	1,875	1,875	1,875	-	-
	Community Conversations	3,446	1,425	-	1,500	1,500	75
	Business Conversations	-	600	-	500	500	(100)
	Miscellaneous	355	500	1,100	500	(600)	-
	Total Printing Expense	5,540	4,400	2,975	4,375	1,400	(25)
554000	Advertising, Bids and Records	1,359	1,500	1,500	1,500	-	-
	Legally Required Village Postings						
554005	HR Advertising	5,616	5,000	3,500	4,000	500	(1,000)
	Advertising for Open Village Positions						
561015	Postage	3,059	5,000	1,500	5,000	3,500	-
553000	Telephone Expense	6,375	3,086	5,400	6,077	677	2,991
	Village Hall Telephone Service; Cell Phones						
	<b>Total Communication</b>	<b>25,522</b>	<b>24,486</b>	<b>19,375</b>	<b>38,452</b>	<b>19,077</b>	<b>13,966</b>

**GENERAL FUND (100)**

**CORPORATE (1001100)**

		<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2018</b>	<b>FY 2019</b>	<i><b>FY 2019 Budget vs FY 2018 Projected Budget</b></i>	
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>BUDGET</b>	<i><b>Projected</b></i>	<i><b>Budget</b></i>
<b><u>Professional Development</u></b>							
558000	Travel and Training						
	Administration	8,859	6,700	6,700	9,200	2,500	2,500
	Village Clerk's Office	793	2,450	2,450	2,500	50	50
	Mileage Reimbursements	830	1,200	1,200	1,500	300	300
	Village Board	6,630	10,300	10,300	10,000	(300)	(300)
	Human Resources	4,114	1,200	1,200	2,500	1,300	1,300
	Total Travel and Training	21,226	21,850	21,850	25,700	3,850	3,850
558010	Meeting Expense	135	5,050	1,000	1,000	-	(4,050)
558015	Dues						
	Illinois Lincoln Highway Coalition	404	405	405	405	-	-
	Fox River ECO	100	100	100	100	-	-
	Metropolitan Mayors Caucus	1,366	1,370	1,370	1,400	30	30
	International City Managers Association(ICMA)	2,096	2,200	2,200	2,250	50	50
	Illinois City Managers Association (ILCMA)	641	625	625	625	-	-
	HR Public Salary	390	400	400	400	-	-
	Illinois Public Employee Labor Relations Assoc.	205	205	205	225	20	20
	Society of Human Resource Managers	374	190	190	190	-	-
	Metro West Council of Governments	11,585	11,590	11,590	11,600	10	10
	CMAP	1,239	2,065	2,065	1,300	(765)	(765)
	Illinois Municipal League	2,000	2,000	2,000	2,000	-	-
	Int'l Institute of Municipal Clerks	195	195	195	185	(10)	(10)
	Int'l Council of Shopping Centers	50	-	-	-	-	-
	Municipal Clerks of Illinois	75	80	80	80	-	-
	Local Memberships - Optimist Club	-	100	100	100	-	-
	Oswego Chamber of Commerce	275	275	275	275	-	-
	Legacy	-	40	65	255	190	215
	American Planning Association	698	400	450	595	145	195
	Midwest & Ill Association of Public Procurement	-	-	-	71	71	71
	The Institute for Public Procurement	-	-	-	190	190	190



**GENERAL FUND (100)****CORPORATE (1001100)**

		<b>FY 2017 ACTUAL</b>	<b>FY 2018 BUDGET</b>	<b>FY 2018 PROJECTED</b>	<b>FY 2019 BUDGET</b>	<i><b>FY 2019 Budget vs FY 2018 Projected Budget</b></i>	
	Miscellaneous	600	900	500	500	-	(400)
	Will County Governmental League	1,999	2,000	1,500	1,500	-	(500)
	Total Dues	24,291	25,140	24,315	24,246	(69)	(894)
	<b>Total Professional Development</b>	<b>45,653</b>	<b>52,040</b>	<b>47,165</b>	<b>50,946</b>	<b>3,781</b>	<b>(1,094)</b>
<b><u>Operating Supplies</u></b>							
564000	Books and Publications						
	Administration	64	250	250	250	-	-
	AHEAD Capital Fax	500	500	500	500	-	-
	Local Government News	840	840	850	850	-	10
	Total Books and Publications	1,404	1,590	1,600	1,600	-	10
561005	Office Supplies	1,642	2,000	2,000	2,000	-	-
561010	Computer Supplies	266	-	-	-	-	-
561065	Miscellaneous	24	2,000	119,400	-	(119,400)	(2,000)
	<b>Total Operating Supplies</b>	<b>3,336</b>	<b>5,590</b>	<b>123,000</b>	<b>3,600</b>	<b>(119,400)</b>	<b>(1,990)</b>
<b>TOTAL CORPORATE</b>		<b>1,251,665</b>	<b>1,434,042</b>	<b>1,411,933</b>	<b>1,425,880</b>	<b>13,946</b>	<b>(8,162)</b>

## Community Relations

In 2017, the Community Relations Department was restructured to better align with the Village's strategic objectives. The department was moved under the Economic Development Director. The positions within the department were restructured to include two Community Engagement Coordinators, one with a focus on marketing and communications and the other on special events and business outreach and retention.

The Community Engagement Coordinators oversee external Village communications and marketing efforts, including the continuation of 2016-2017 regional positioning branding initiative of "Go Oswego". The Department also acts as the planner and coordinator of a variety of community events, publications, promotional materials, press releases, website and other written communications for the Village. The Coordinators work on tourism initiatives to attract visitors to the community through overnight stays, attractions, dining, and shopping. Finally, the Community Relations Department provides a staff liaison to the Cultural Arts Commission.

The Village decided to join the Aurora Area Convention/Visitors Bureau (AACVB) to seek better results in overall tourism and advertising of Village events. The agreement requires the Village to remit 90% of the Village's annual Hotel Motel Tax revenue to the AACVB.

The staffing levels have remained constant since 2013 when the part time visitors' bureau position and part time grant writer position were combined to a full time position.

	<b>Actual FY 2015</b>	<b>Actual FY 2016</b>	<b>Actual FY 2017</b>	<b>Budget FY 2018</b>	<b>Projected FY 2018</b>	<b>Budget FY 2019</b>
<b><u>Community Relations</u></b>						
Community Engagement Coordinator-Marketing	-	-	-	-	1.00	1.00
Community Engagement Coordinator-Events	-	-	-	-	1.00	1.00
Community Relations Manager	1.00	1.00	1.00	1.00	-	-
Visitors' Bureau Assistant & Grant Writer	1.00	1.00	1.00	1.00	-	-
Intern			-	0.25	0.25	0.25
<b>Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.25</b>	<b>2.25</b>	<b>2.25</b>

### **Fiscal Year 2019 Budget**

Total department budget decreased by 3% because of a reduction in personnel and benefit costs associated with the hiring of two new employees.

- Personnel services decreased by 2% (\$2,320) due to the restructuring of the department
- Insurance & Benefits decreased 37% (\$17,172) due to reductions in health insurance costs.

- Professional Services increased 10% (\$11,400) due to additional costs to join the AACVB.
- Contractual services decreased 2% (\$633) because of a reduction in costs associated with the Village newsletter.
- Communication decreased 9% (\$3,010) due to a reduction in printing costs.
- Professional Development increased 80% (\$2,000) because of increased training and dues for staff.
- Operating Supplies increased 29% (\$430) for miscellaneous costs.

### **Challenges/Issues**

It will be a challenge to establish a segregated fund and associated practices to foster financially sustainable events. Currently, Wine on the Fox is a self-sustaining event, which draws funds and deposits profits in a segregated account. The Village intends to follow that model with Christmas Walk and several of its other special events. Within two years, the Village should not need to rely on the general fund to purchase goods and services related to most special events. Creating two new programs in FY 2019; the creation of a public art program and an annual revitalization of the downtown Christmas Decorations will require staff time and buy in from downtown businesses.

Furthermore, the Department will need to balance the “Go Oswego” brand campaign, with a new Business Retention and Expansion program, and changes to the way the Village manages tourism.

### **Fiscal Year FY 2018 Accomplishments**

- The Village completed its regional positioning exercise and debuted the new “Go Oswego” brand with its own website and logo
- The Village held a very successful, financially neutral Christmas Walk event with near record turn out
- Held major events in Oswego; Wine on the Fox, Oswego Beats & Eats, Oswego Literary Festival, Christmas Walk and Tree Lighting .

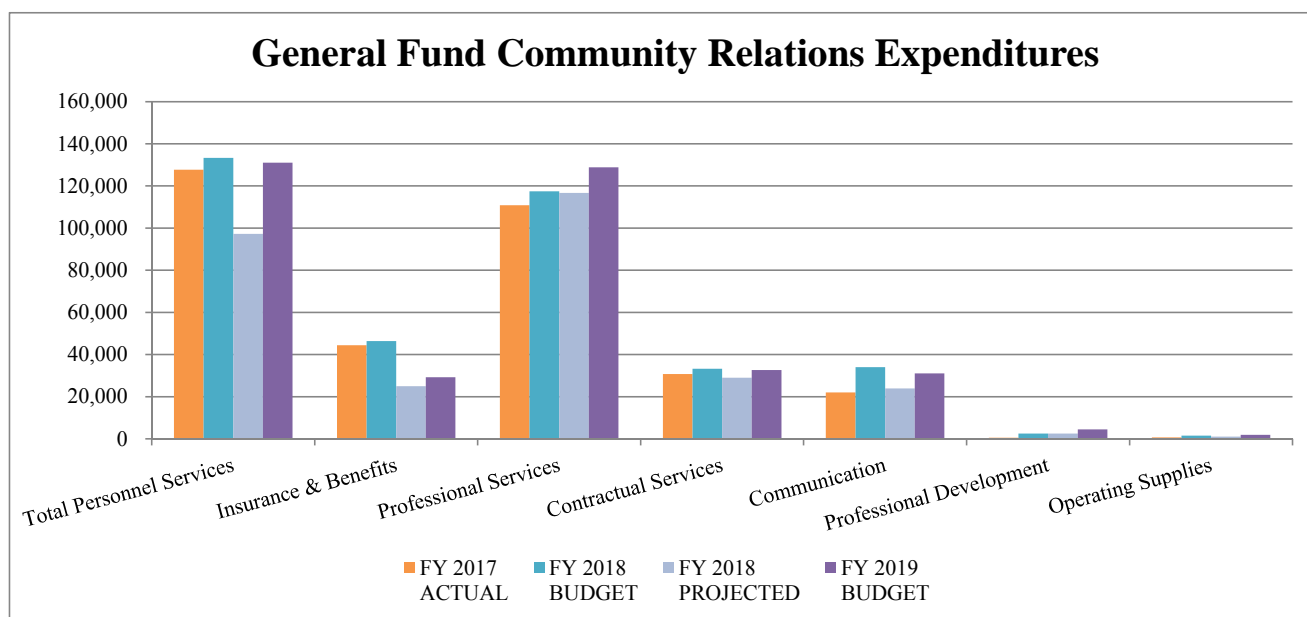
### **Strategic Planning Goals and Objectives**

#### *Community Engagement*

1. Recognized as a regional destination
2. Positive public perception of services
3. Well-attended events that enhance connectedness
  - a) Complete and Implement Regional Positioning Plan
  - b) Implement tourism plan
  - c) Develop marketing plan-Village services
  - d) Create internal service response to citizen feedback
  - e) Conduct community survey
  - f) Marketing and promotion program for community events
    - \*focus on metrics

**GENERAL FUND (100)**  
**COMMUNITY RELATIONS (1002000)**

EXPENDITURES	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET	FY 2019 Budget vs FY 2018	
					Projected	Budget
<b>Personnel Services</b>						
Salaries Full-Time	122,462	127,360	92,000	124,800	36%	-2%
Salaries Part-Time	2,350	3,000	3,077	3,120	1%	4%
Overtime	2,898	3,000	2,200	3,120	42%	4%
<b>Total Personnel Services</b>	<b>127,710</b>	<b>133,360</b>	<b>97,277</b>	<b>131,040</b>	<b>35%</b>	<b>-2%</b>
<b>Insurance &amp; Benefits</b>	44,433	46,392	24,940	29,220	17%	-37%
<b>Professional Services</b>	110,837	117,450	116,700	128,850	10%	10%
<b>Contractual Services</b>	30,745	33,249	29,000	32,616	12%	-2%
<b>Communication</b>	21,982	34,037	23,927	31,027	30%	-9%
<b>Professional Development</b>	546	2,500	2,500	4,500	80%	80%
<b>Operating Supplies</b>	679	1,500	1,030	1,930	87%	29%
<b>TOTAL EXPENDITURES</b>	<b>336,934</b>	<b>368,488</b>	<b>295,374</b>	<b>359,183</b>	<b>22%</b>	<b>-3%</b>



**GENERAL FUND (100)****COMMUNITY RELATIONS (1002000)**

COMMUNITY RELATIONS (1002000)		FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET	FY 2019 Budget vs FY 2018 Projected Budget	
<b><u>Personnel Services</u></b>							
511000	Salaries, Full-Time	122,462	127,360	92,000	124,800	32,800	(2,560)
511005	Salaries, Part-Time	2,350	3,000	3,077	3,120	43	120
511300	Overtime	2,898	3,000	2,200	3,120	920	120
Total Personnel Services		127,710	133,360	97,277	131,040	33,763	(2,320)
<b><u>Insurance and Benefits</u></b>							
522000	FICA, Village Share	9,545	10,122	7,000	10,025	3,025	(97)
522300	IMRF, Village Share	13,578	13,674	9,000	12,414	3,414	(1,260)
521000	Health Insurance	19,856	21,055	8,300	5,242	(3,058)	(15,813)
521005	Life Insurance	58	61	40	61	21	-
521010	Dental Insurance	1,396	1,480	600	1,479	879	(1)
Total Insurance and Benefits		44,433	46,392	24,940	29,220	4,280	(17,172)
<b><u>Professional Services</u></b>							
533030	Miscellaneous Professional Services						
	Aurora Area Convention Visitors Bureau	56,161	60,000	60,000	72,000	12,000	12,000
533035	Web Site	7,328	5,000	5,450	5,000	(450)	-

**GENERAL FUND (100)**

**COMMUNITY RELATIONS (1002000)**

	<b>FY 2017 ACTUAL</b>	<b>FY 2018 BUDGET</b>	<b>FY 2018 PROJECTED</b>	<b>FY 2019 BUDGET</b>	<b><i>FY 2019 Budget vs FY 2018 Projected Budget</i></b>	
595000 Community Relations Professional Services						
<u>Events</u>						
AMOY Kayak	-	1,200	-	-	-	(1,200)
Art Fair	-	1,000	1,000	-	(1,000)	(1,000)
Christmas Walk	18,339	18,500	18,500	5,500	(13,000)	(13,000)
Cultural Arts Commission	2,000	2,000	2,000	2,000	-	-
Fireworks	8,500	8,500	8,500	8,500	-	-
Lunafest	-	-	-	1,000	1,000	1,000
Movies in the Park	1,500	1,500	1,500	1,600	100	100
<u>Sponsorships</u>						
Arranmore Center for The Arts	750	750	750	750	-	-
Beats & Eats	10,006	10,000	10,000	10,000	-	-
Oswego Chamber of Commerce	-	500	500	500	-	-
Prairie Fest	1,157	500	500	1,000	500	500
<u>Other</u>						
Marketing Support	-	-	-	8,500	8,500	8,500
Public Art	-	-	-	7,500	7,500	7,500
Miscellaneous	5,096	-	-	5,000	5,000	5,000
Visitor's Bureau	-	8,000	8,000	-	(8,000)	(8,000)
Total Community Relations Professional Services	47,348	52,450	51,250	51,850	600	(600)
<b>Total Professional Services</b>	<b>110,837</b>	<b>117,450</b>	<b>116,700</b>	<b>128,850</b>	<b>12,150</b>	<b>11,400</b>

**GENERAL FUND (100)**

**COMMUNITY RELATIONS (1002000)**

COMMUNITY RELATIONS (1002000)		FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET	FY 2019 Budget vs FY 2018 Projected Budget	
<b><u>Contractual Services</u></b>							
552005	General Insurance	9,837	9,749	9,800	10,116	316	367
533185	Newsletter Delivery 4 Newsletters	20,755	23,000	19,000	22,000	3,000	(1,000)
543025	Maintenance, Equipment	154	500	200	500	300	-
Total Contractual Services		30,745	33,249	29,000	32,616	3,616	(633)
<b><u>Communication</u></b>							
555000	Printing Expense						
	Multi-Function Copier Lease	927	927	927	927	-	-
	Visitors Guide, Community Maps, misc.	2,393	9,400	6,500	6,400	(100)	(3,000)
	Total Printing Expense	3,320	10,327	7,427	7,327	(100)	(3,000)
554000	Advertising	17,412	22,000	15,000	22,000	7,000	-
561015	Postage	140	500	500	500	-	-
553000	Telephone Expense	1,111	1,210	1,000	1,200	200	(10)
Total Communication		21,982	34,037	23,927	31,027	7,100	(3,010)

**GENERAL FUND (100)**

**COMMUNITY RELATIONS (1002000)**

COMMUNITY RELATIONS (1002000)		FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET	FY 2019 Budget vs FY 2018 Projected Budget	
<b><u>Professional Development</u></b>							
558000	Travel and Training	321	1,500	1,500	2,500	1,000	1,000
558015	Dues	225	1,000	1,000	2,000	1,000	1,000
Total Professional Development		546	2,500	2,500	4,500	2,000	2,000
<b><u>Operating Supplies</u></b>							
561005	Office Supplies	679	1,000	1,000	1,000	-	-
561065	Miscellaneous	-	-	-	280	280	280
564000	Books & Publications	-	-	30	150	120	150
565005	Furniture	-	500	-	500	500	-
Total Operating Supplies		679	1,500	1,030	1,930	900	430
TOTAL COMMUNITY RELATIONS		336,934	368,488	295,374	359,183	63,809	-9,305



## 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 increase public safety, health and welfare within the built environment, in both new construction and renovation; to secure the safety of life and property from hazards incidental to the design, erection, repair and occupancy of buildings. This is achieved through plan review, proper inspection practices, as well as education and enforcement of codes and standards. We strive to preserve the appearance and property value of existing structures through efficient code enforcement; all with 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.

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. Staffing has remained at the same levels since FY 2014 excluding the part time intern position.

	<b>Actual FY 2015</b>	<b>Actual FY 2016</b>	<b>Actual FY 2017</b>	<b>Budget FY 2018</b>	<b>Projected FY 2018</b>	<b>Budget FY 2019</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	-	-	-
Permit Coordinator	1.00	1.00	1.00	-	-	-
Building & Zoning Assistant	-	-	-	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Building & Zoning Intern	-	-	-	0.50	0.50	0.50
<b>Total</b>	<b>7.30</b>	<b>7.30</b>	<b>7.30</b>	<b>7.50</b>	<b>7.50</b>	<b>7.50</b>

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 property standards, adopted Village Ordinances and zoning violations. Common issues include distressed property complaints, waste disposal violations, inoperable vehicles, tall grass, signage, and others. Code Compliance helps maintain a high-quality community environment. We strive to achieve those standards through education and enforcement of code, and by responding timely to complaints and communicating the 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 2019 Budget**

Total department budget is up 3% (\$18,653) compared to the FY 2018 Budget.

- Personnel Services are up 5% (\$21,538) due to normal wage increases.
- Professional Services have decreased 24% (\$5,000) due to a reduction in engineering fees.
- Communication costs are down 2% (\$125) due to decreases in printing costs.
- Professional Development decreased 2% (\$125) due to a reduction in dues expenditures.
- Operating Supplies has decreased 22% (\$2,500) due to reductions in code book purchases and fuel costs.

#### **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 and 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 spring and summer months. Additional clerical staff will be required when home starts exceed 150/yr. and normal annual permit volume remains constant or increases.

#### **Fiscal Year 2018 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 again over FY 18.
- Change of Occupancy permit process has been re-evaluated as part of the Software evaluation process.
- Staff training and continuing education increased: newly hired staff is being trained to obtain certifications.
- Maintained International Code Council 100% ICC certified department status.
- Increased safety updates and training were provided in the Department.
- Utilized returning interns to effectively manage code enforcement assistance as well as front service counter hours and service without increases in overtime.

#### **Building Permits**

	Calendar Year					
	2012	2013	2014	2015	2016	2017
Single family	112	131	103	53	54	27
Two family units	0	0	0	0	0	4
Multi-family units	0	83	10	0	0	10
Senior Housing Units	3	18	77	19	2	0
Total	115	232	190	72	72	41

#### **Percentage Split**

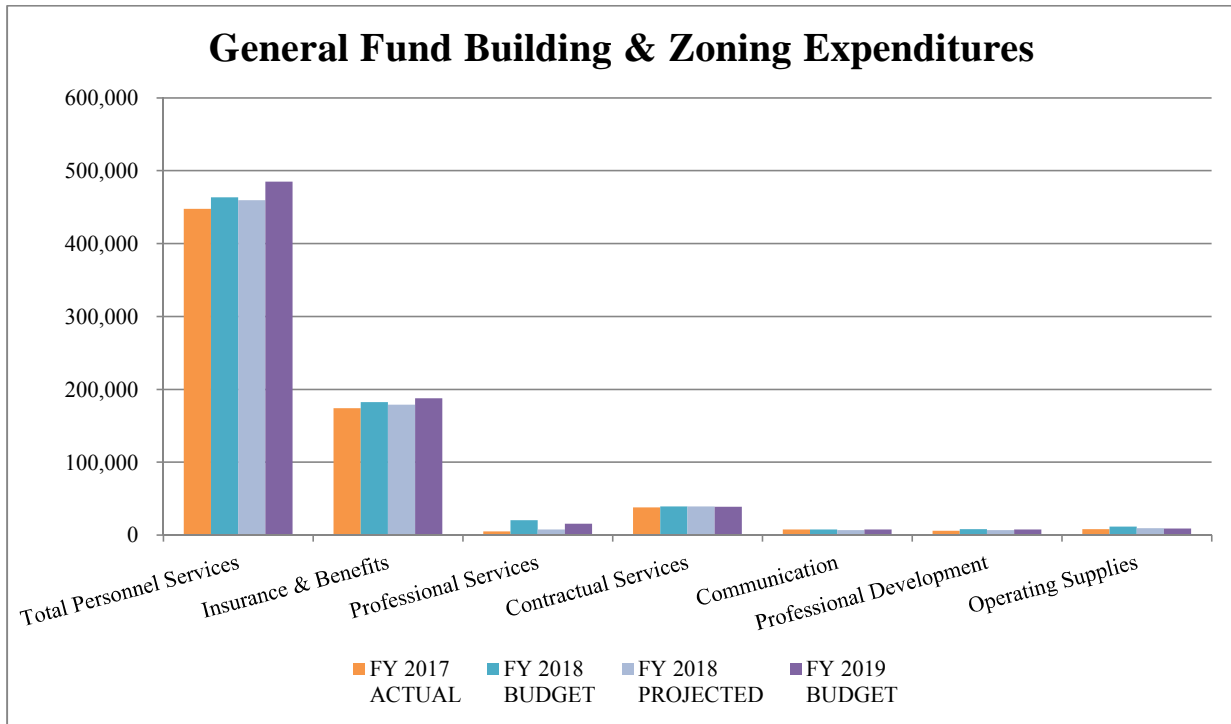
Single Family	97%	57%	54%	74%	74%	65.%
Multi	3%	43%	46%	26%	26%	35%

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

- Implement new software to provide the highest level of customer service through efficient and accurate communication
- Expand service through Web-Portal to allow 24-7 submission of many permits documents and services.
- Ongoing work with developers and contractors and Village staff to identify and define all areas of the building process which may be expedited and accelerated.
- 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 (100)**  
**BUILDING AND ZONING (1002500)**

EXPENDITURES	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET	FY 2019 Budget vs FY 2018	
					Projected	Budget
<b>Personnel Services</b>						
Salaries Full-Time	441,733	453,028	453,000	467,894	3%	3%
Salaries Part-Time	5,191	9,828	4,800	15,000	213%	53%
Overtime	602	500	1,600	2,000	25%	300%
<b>Total Personnel Services</b>	<b>447,526</b>	<b>463,356</b>	<b>459,400</b>	<b>484,894</b>	<b>6%</b>	<b>5%</b>
<b>Insurance &amp; Benefits</b>	174,056	182,425	179,095	187,656	5%	3%
<b>Professional Services</b>	4,859	20,500	7,500	15,500	107%	-24%
<b>Contractual Services</b>	38,049	39,184	39,250	38,818	-1%	-1%
<b>Communication</b>	7,898	7,789	6,680	7,664	15%	-2%
<b>Professional Development</b>	6,039	7,925	6,725	7,800	16%	-2%
<b>Operating Supplies</b>	8,354	11,500	9,300	9,000	-3%	-22%
<b>TOTAL EXPENDITURES</b>	<b>686,780</b>	<b>732,679</b>	<b>707,950</b>	<b>751,332</b>	<b>6%</b>	<b>3%</b>



**GENERAL FUND (100)**  
**BUILDING AND ZONING (1002500)**

	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET	FY 2019 Budget vs FY 2018 Projected Budget	
<b><u>Personnel Services</u></b>						
511000 Salaries, Full-Time	441,733	453,028	453,000	467,894	14,894	14,866
511005 Salaries, Part-Time	5,191	9,828	4,800	15,000	10,200	5,172
511300 Overtime	602	500	1,600	2,000	400	1,500
<b>Total Personnel Services</b>	<b>447,526</b>	<b>463,356</b>	<b>459,400</b>	<b>484,894</b>	<b>25,494</b>	<b>21,538</b>
<b><u>Insurance and Benefits</u></b>						
522000 FICA, Village Share	33,438	35,107	34,000	36,738	2,738	1,631
522300 IMRF, Village Share	47,882	47,573	46,000	45,599	(401)	(1,974)
521000 Health Insurance	85,590	92,070	91,500	97,501	6,001	5,431
521005 Life Insurance	194	213	195	213	18	-
521010 Dental Insurance	6,953	7,462	7,400	7,604	204	142
<b>Total Insurance and Benefits</b>	<b>174,056</b>	<b>182,425</b>	<b>179,095</b>	<b>187,656</b>	<b>8,561</b>	<b>5,230</b>
<b><u>Professional Services</u></b>						
533005 Engineering Service	-	7,500	-	2,500	2,500	(5,000)
533030 Miscellaneous Professional Service	4,859	13,000	7,500	13,000	5,500	-
Elevator Inspections and Building Plan Review						
<b>Total Professional Services</b>	<b>4,859</b>	<b>20,500</b>	<b>7,500</b>	<b>15,500</b>	<b>8,000</b>	<b>(5,000)</b>

**GENERAL FUND (100)**  
**BUILDING AND ZONING (1002500)**

		FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET	FY 2019 Budget vs FY 2018 Projected Budget	
Contractual Services							
552005	General Insurance	35,702	35,584	35,000	33,718	(1,282)	(1,866)
542400	Landscaping Services	315	600	250	600	350	-
543025	Maintenance, Equipment Office equipment	663	500	1,200	500	(700)	-
543090	Maintenance, Vehicles Building and Zoning vehicle fleet	1,369	2,500	2,800	4,000	1,200	1,500
Total Contractual Services		38,049	39,184	39,250	38,818	(432)	(366)
Communication							
555000	Printing Expense						
	Multi-Function Copier Lease	1,509	1,680	1,680	1,393	(287)	(287)
	Miscellaneous	327	500	500	500	-	-
	Total Printing Expense	1,836	2,180	2,180	1,893	(287)	(287)
554000	Advertising, Bids and Records	712	500	-	500	500	-
561015	Postage	701	1,000	800	1,000	200	-
553000	Telephone Expense	4,649	4,109	3,700	4,271	571	162
Total Communication		7,898	7,789	6,680	7,664	984	(125)

**GENERAL FUND (100)**  
**BUILDING AND ZONING (1002500)**

		FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET	FY 2019 Budget vs FY 2018 Projected Budget	
<b><u>Professional Development</u></b>							
558000	Travel and Training ICC and NFPA sponsored certifications/seminars for inspectors, organizational and customer service seminars for office staff	5,474	7,200	6,000	7,200	1,200	-
558015	Dues National Fire Protection Association(NFPA) International Code Council(ICC) South Suburban Building Officials Association (SSBOA) Suburban Building Officials (SBOC) Illinois Plumbing Inspectors Association (IPIA)	565	725	725	600	(125)	(125)
Total Professional Development		6,039	7,925	6,725	7,800	1,075	(125)
<b><u>Operating Supplies</u></b>							
564000	Books and Publications 2015 International Building Code 2002 National Fire Code, ASTM Standards	1,003	2,000	2,000	1,000	(1,000)	(1,000)
562600	Gasoline Fuel for five (5) Village owned vehicles	2,909	5,500	4,000	4,000	-	(1,500)
561005	Office Supplies	2,736	2,500	2,500	2,500	-	-

**GENERAL FUND (100)**  
**BUILDING AND ZONING (1002500)**

	<b>FY 2017 ACTUAL</b>	<b>FY 2018 BUDGET</b>	<b>FY 2018 PROJECTED</b>	<b>FY 2019 BUDGET</b>	<i><b>FY 2019 Budget vs FY 2018 Projected Budget</b></i>	
561065 Miscellaneous	1,210	-	-	-	-	-
529010 Uniform Allowance	212	1,000	300	1,000	700	-
561025 Tool Expense	283	500	500	500	-	-
<b>Total Operating Supplies</b>	<b>8,354</b>	<b>11,500</b>	<b>9,300</b>	<b>9,000</b>	<b>(300)</b>	<b>(2,500)</b>
<b>TOTAL BUILDING AND ZONING</b>	<b>686,780</b>	<b>732,679</b>	<b>707,950</b>	<b>751,332</b>	<b>43,382</b>	<b>18,653</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 Planning and Zoning Commission 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 Community Development Department provides staff liaisons to the Planning and Zoning Commission, the Historic Preservation Commission and other committees as needed. The department assists and coordinates downtown redevelopment related projects and performs special projects. There are no changes to staffing in the department.

	<b>Actual FY 2015</b>	<b>Actual FY 2016</b>	<b>Actual FY 2017</b>	<b>Budget FY 2018</b>	<b>Projected FY 2018</b>	<b>Budget FY 2019</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			
Building & Zoning Assistant	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	-	-	-	-
Chief Infrastructure Inspector	1.00	1.00	1.00	1.00	1.00	1.00
<b>Total</b>	<b>6.00</b>	<b>6.00</b>	<b>5.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>

### **Fiscal Year 2019 Budget**

The department budget has maintained a 0% increase compared to the FY 2018 Budget.

- Personnel Services are up 2% (\$4,887) due to salary increases.
- Insurance/benefits have increased 6% (\$6,917) due to health insurance cost increases.
- Professional services are down 38% (\$5,000) due to eliminating the miscellaneous professional services.
- Contractual services are down 24% (\$6,190) due to a decrease in general insurance.
- Communication costs are down 6% (\$278) due to reductions in telephone expenses.
- Professional development costs have increased 4% (\$200) due to increased dues.
- Operating supplies has decreased 5% (\$500) due to lower expected fuel costs.

### **Challenges/Issues**

Fiscal Year 2018 was a challenging and productive one for the Community Development Department. Staffing vacancies required the department to re-prioritize activities to focus on current development and economic development projects. The year saw an increase in the number of requests submitted to the department. Even with staffing vacancies, Community Development improved the average amount of time it takes for projects to be received, reviewed and approved by the Village Board. The department also worked with other staff members and consultants on the implementation strategy of the Comprehensive Plan and TIF District.

In the upcoming year, with the vacant positions being filled, staff will be able to continue its efforts towards current development, economic development, and the additional tasks as assigned by the Strategic Plan. Staff will also have to work around the incorporation of the new ERP system which will take time from the Department's core responsibilities to allow for training in the new software system.

### **Fiscal Year 2018 Accomplishments**

- Completed several phases of the Downtown TIF District including processing entitlements and the redevelopment agreement for The Reserve at Hudson Crossing Project and the entitlements for the 63 W. Washington development.
- Maintained and updated the Zoning Map and Street Maps.
- Completed downtown parking analysis
- Revised the fee structure to align with market expectations.
- Continual surveying of neighboring communities fee structures.
- Promoted vacant and incomplete residential developments to the building community.

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

- Achieve a minimum of two ground breakings by 2019 within the TIF District
- Maintain the database of residential developments. Continue to engage the building community regarding residential development.
- Reach out and assist developers to encourage completion of existing projects and take advantage of available opportunities.
- Continue analysis of the fee structure to keep it aligned with market trends.
- Develop zoning updates to encourage development in the downtown area.
- Initiate usage of the ERP system to facilitate efficient use of resources.

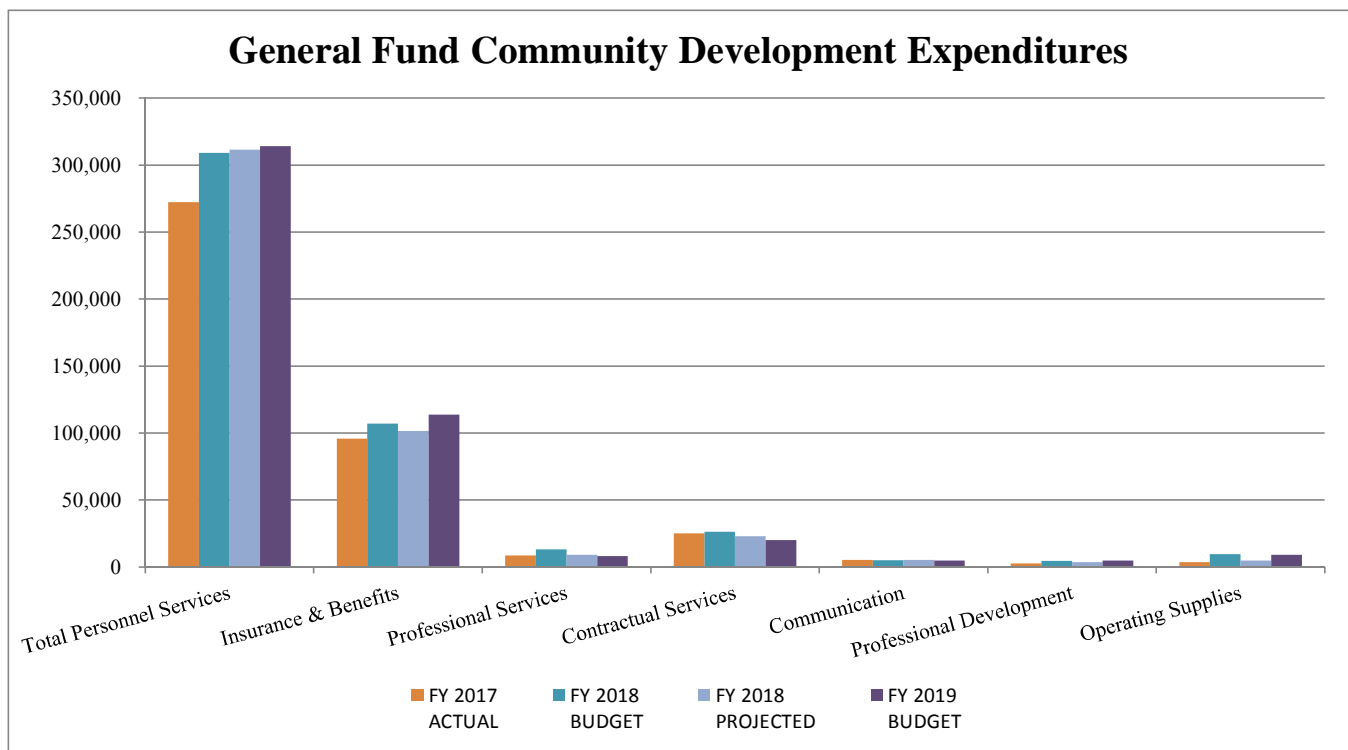
<b>Performance Measures</b>	<b>Calendar Year</b>					
<b>Requests Submitted</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
Annexation	2	1	1	0	1	0
Annexation Agreement	2	1	1	0	0	0
Rezoning: Residential	0	2	2	0	2	1
Rezoning: Commercial	2	0	1	0	2	2
Rezoning: Manufacturing	0	0	0	0	1	0
Concept Plan	0	0	2	0	2	1
PUD Agreement	1	1	1	0	1	1
Preliminary PUD: Residential	0	1	0	0	0	4
Preliminary PUD: Commercial	1	1	0	0	2	3
Preliminary PUD: Manufacturing	0	2	0	0	1	0
Preliminary Plat: Residential	0	0	0	0	0	4
Preliminary Plat: Commercial	1	0	0	0	2	4
Preliminary Plat: Manufacturing	0	0	0	0	1	0
Final PUD: Residential	0	0	1	0	1	1
Final PUD: Commercial	3	1	3	0	4	3
Final PUD: Manufacturing	0	2	0	1	1	0
Amendment to Final PUD	6	14	22	9	11	9
Final Plat: Residential	0	1	1	0	0	1
Final Plat: Commercial	3	2	2	1	1	1
Final Plat: Manufacturing	0	0	0	0	1	0
Special Use Permit: Residential	0	1	0	0	1	2
Special Use Permit: Commercial	1	2	3	1	2	5
Special Use Permit: Manufacturing	7	6	6	2	4	1
Site Plan: Staff Review Only	0	0	0	0	0	0
Site Plan:	0	0	1	4	1	1
Variances: Residential	4	2	4	3	2	3
Variances: Non-Residential	4	2	3	1	4	2
Zoning Ordinance Text Amendments	3	1	3	5	2	1
County Jurisdictional Review	0	0	0	0	0	0
<b>Total Year-End Requested Actions</b>	<b>40</b>	<b>43</b>	<b>57</b>	<b>27</b>	<b>50</b>	<b>51</b>
<b>Projects Processed</b>						
Plan Commission	16	19	20	21	21	28
Zoning Board of Appeals	3	6	5	6	5	0
<b>Total Year-End Projects Processed</b>	<b>19</b>	<b>25</b>	<b>25</b>	<b>27</b>	<b>26</b>	<b>28</b>

<b>LENGTH OF REVIEW PROCESS</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
Average number of days between application submittal and Plan Commission Meeting	22 days	23 days	31 days	51 days	24 days	43 days
Days between application and Village Board decision	67 days	48 days	46 days	85 days	65 days	62 days

**GENERAL FUND (100)**  
**COMMUNITY DEVELOPMENT (1003000)**

EXPENDITURES	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET	FY 2019 Budget vs FY 2018	
					Projected	Budget
<b>Personnel Services</b>						
Salaries Full-Time	272,360	309,157	311,000	313,294	1%	1%
<b>Total Personnel Services</b>	<b>272,360</b>	<b>309,157</b>	<b>311,600</b>	<b>314,044</b>	<b>1%</b>	<b>2%</b>
<b>Insurance &amp; Benefits</b>	95,875	106,906	101,556	113,823	12%	6%
<b>Professional Services</b>	8,694	13,100	9,100	8,100	-11%	-38%
<b>Contractual Services</b>	25,077	26,273	22,950	20,083	-12%	-24%
<b>Communication</b>	5,336	5,050	5,350	4,772	-11%	-6%
<b>Professional Development</b>	2,689	4,600	3,600	4,800	33%	4%
<b>Operating Supplies</b>	3,628	9,500	4,800	9,000	88%	-5%
<b>TOTAL EXPENDITURES</b>	<b>413,657</b>	<b>474,586</b>	<b>458,956</b>	<b>474,622</b>	<b>3%</b>	<b>0%</b>



**GENERAL FUND (100)**

**COMMUNITY DEVELOPMENT (1003000)**

		FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET	FY 2019 Budget vs FY 2018 Projected Budget	
<b><u>Personnel Services</u></b>							
511000	Salaries, Full-Time	272,360	309,157	311,000	313,294	2,294	4,137
511300	Overtime	-	-	600	750	150	750
Total Personnel Services		272,360	309,157	311,600	314,044	2,444	4,887
<b><u>Insurance and Benefits</u></b>							
522000	FICA, Village Share	20,199	23,139	23,400	23,877	477	738
522300	IMRF, Village Share	29,435	32,429	32,000	30,476	(1,524)	(1,953)
521000	Health Insurance	43,513	48,286	43,000	55,546	12,546	7,260
521005	Life Insurance	90	121	116	122	6	1
521010	Dental Insurance	2,637	2,931	3,040	3,802	762	871
Total Insurance and Benefits		95,875	106,906	101,556	113,823	12,267	6,917
<b><u>Professional Services</u></b>							
533005	Engineering Services	1,957	4,000	1,000	4,000	3,000	-
553103	Plan Commission Meeting stipends	1,275	2,100	2,100	2,100	-	-

**GENERAL FUND (100)**

**COMMUNITY DEVELOPMENT (1003000)**

		<b>FY 2017 ACTUAL</b>	<b>FY 2018 BUDGET</b>	<b>FY 2018 PROJECTED</b>	<b>FY 2019 BUDGET</b>	<i><b>FY 2019 Budget vs FY 2018 Projected Budget</b></i>	
533030	Environmentally Conscious Oswegoans(ECO)						
	Promotes ecologically friendly practices	480	2,000	2,000	-	(2,000)	(2,000)
	Conservation Foundation	3,000	3,000	3,000	-	(3,000)	(3,000)
	Total ECO expense	3,480	5,000	5,000	-	(5,000)	(5,000)
533105	Historic Preservation Committee	1,981	2,000	1,000	2,000	1,000	-
	Preservation of historic features of the Village						
	<b>Total Professional Services</b>	<b>8,694</b>	<b>13,100</b>	<b>9,100</b>	<b>8,100</b>	<b>(1,000)</b>	<b>(5,000)</b>
<b><u>Contractual Services</u></b>							
552005	General Insurance	24,593	24,373	22,000	17,983	(4,017)	(6,390)
529000	Uniform Service	192	500	250	500	250	-
543025	Maintenance, Equipment	292	600	500	600	100	-
543090	Maintenance, Vehicle	-	800	200	1,000	800	200
533190	Mapping Expense	-	-	-	-	-	-
	<b>Total Contractual Services</b>	<b>25,077</b>	<b>26,273</b>	<b>22,950</b>	<b>20,083</b>	<b>(2,867)</b>	<b>(6,190)</b>

**GENERAL FUND (100)**

**COMMUNITY DEVELOPMENT (1003000)**

		FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET	FY 2019 Budget vs FY 2018 Projected Budget	
Communication							
555000	Printing Expense						
	Multi-Function Copier Lease	1,005	950	950	927	(23)	(23)
	Miscellaneous	30	150	-	150	150	-
	Total Printing Expense	1,035	1,100	950	1,077	127	(23)
554000	Advertising, Bids and Records	1,055	700	1,500	700	(800)	-
	Posting of legal notices, requests for proposals, etc.						
561015	Postage	355	500	800	500	(300)	-
553000	Telephone Expense	2,891	2,750	2,100	2,495	395	(255)
	Telephone service and cell phone service						
	Total Communication	5,336	5,050	5,350	4,772	(578)	(278)

**Professional Development**

558000	Travel and Training	1,544	3,500	2,500	3,500	1,000	-
	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						

**GENERAL FUND (100)**

**COMMUNITY DEVELOPMENT (1003000)**

		<b>FY 2017 ACTUAL</b>	<b>FY 2018 BUDGET</b>	<b>FY 2018 PROJECTED</b>	<b>FY 2019 BUDGET</b>	<i><b>FY 2019 Budget vs FY 2018 Projected Budget</b></i>	
558015	Dues	1,145	1,100	1,100	1,300	200	200
	American Planning Association(APA)						
	American Institute of Certified Planners(AICP)						
<b>Total Professional Development</b>		<b>2,689</b>	<b>4,600</b>	<b>3,600</b>	<b>4,800</b>	<b>1,200</b>	<b>200</b>
<b><u>Operating Supplies</u></b>							
562600	Gasoline	1,528	3,000	1,800	2,500	700	(500)
561005	Office Supplies						
	Various file folders, stationary, paper, pens	1,527	2,000	2,000	2,000	-	-
561030	Operating Supplies						
	Supplies for inspections of public improvements	573	4,500	1,000	4,500	3,500	-
<b>Total Operating Supplies</b>		<b>3,628</b>	<b>9,500</b>	<b>4,800</b>	<b>9,000</b>	<b>4,200</b>	<b>(500)</b>
<b>TOTAL COMMUNITY DEVELOPMENT</b>		<b>413,657</b>	<b>474,586</b>	<b>458,956</b>	<b>474,622</b>	<b>15,666</b>	<b>36</b>



## Economic Development

The Economic Development Director is charged with taking a strategic approach to supporting economic expansion and new development within the Village of Oswego. Stated goals include: creating and maintaining a robust Business Expansion and Retention effort; site selection assistance for new businesses; promoting specific properties and the Oswego brand globally; and creating a business-friendly environment.

The Director takes an efficient and innovative approach to achieving these goals, by relying on new “out of the box” methods and community collaborations to streamline efforts and maximize impact. Moreover, the department wishes to deliver superior results and accountability and will implement performance metrics to benchmark success

The Economic Development director is also responsible for the implementation of the following initiatives included in the 2017 Strategic Plan:

- 59 S. Adams St. project plan
- Old Village Hall Block plan
- TIF District marketing plan
- Economic Development Strategic Plan

The staffing levels in this department remained unchanged with only the one authorized full time position. However, the Economic Development director now oversees the Community Relations department to ensure a strategic and cohesive approach towards communications, tourism, marketing, business attraction and retention.

<b><u>Economic Development</u></b>	<b>Actual FY 2015</b>	<b>Actual FY 2016</b>	<b>Actual FY 2017</b>	<b>Budget FY 2018</b>	<b>Projected FY 2018</b>	<b>Budget FY 2019</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>

### **Fiscal Year 2018 Budget**

Total department budget is decreasing slightly (\$103) compared to the 2018 Budget.

- Personnel Services is increasing 6% (\$6,180) due to wage increases.
- Insurance & Benefits is decreasing 6% (\$1,288) because of lower health insurance costs.
- Professional Services decreased 1% (\$600) due to lower anticipated consulting/appraisal costs.
- Contractual Services is decreasing 8% (\$379) because of lower general insurance costs.
- Communication is decreasing 20% (\$1,786) from lower advertising costs.
- Professional Development is decreasing 19% (\$2,230) lower dues costs.
- Operating Supplies is remaining at the \$750 budget.

## **Economic Metrics**

	<b><u>Fiscal (FY) or Calendar (CY) Year</u></b>		
	2017	2018	2019 est.
TIF Annual Increment - FY	\$0	\$19,259	\$39,000
Annual Sales Tax Proceeds- FY	\$6,041,568	\$6,100,000	\$6,161,000
Annual Food & Beverage Tax Proceeds - FY	\$0	\$420,000	\$700,000
Number of Business Licenses Issued- CY	825	tbd	tbd

## **Commercial Vacancy Rates**

Overall retail vacancy	6.2%
Commercial Corridor-overall rate	5.8%
Route 34 corridor	5.0%
Orchard Road corridor	6.1%
Route 71 corridor	10.0%
Route 30 corridor	5.5%
Office vacancy rate	1.9%
Industrial vacancy rate	1.1%

## **Challenges/Issues**

The ED director is in the process of creating an Economic Development Strategic Plan. Focus areas include:

- **Downtown Oswego:** The revitalization of the downtown is critical with significant focus on inviting development on 59 S. Adams St. property and Old Village hall blocks
- **Industrial properties:** This area of the market is booming nationwide. Oswego's industrial vacancy rate is approximately 1%. Oswego must develop a strategy towards this sector that accounts for the relatively high cost of spec-built new industrial properties
- **Commercial Corridors:** The Rt 34 and Orchard Rd corridors are critical to Oswego's tax base. Separate strategies may be appropriate for the various commercial areas, depending on their respective needs and challenges
- **Workforce Development:** While traditionally the purview of educational institutions, Oswego's workforce development strategy will rely on capitalizing on strategic partnerships and preparing for long term opportunities and employment trends. A Workforce Development strategy must also be nuanced to account for a variety of populations in Oswego
- **Business attraction and retention:** Underpinning each of the sector/area-specific strategies should be a robust approach to attracting and retaining Oswego-based business.

### **Fiscal Year 2018 Accomplishments**

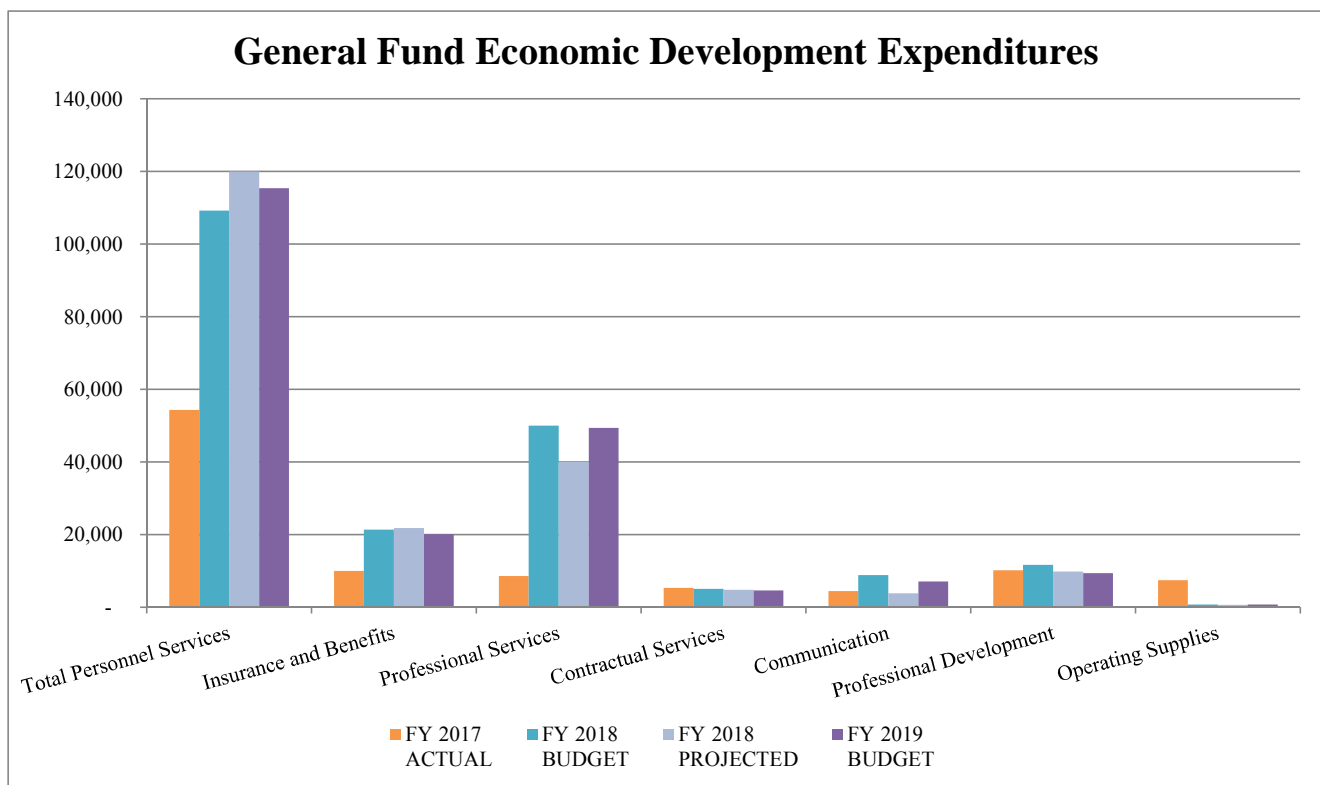
The Village of Oswego made significant strides towards realizing goals spelled out in its 2016 Strategic Plan. Longhorn Steakhouse opened in August to an overwhelming positive response. Steve Buresh's Cheesecake Store opened in April, 2018 in the Orchard Junction shopping center. Downtown development efforts are progressing. On December, 11<sup>th</sup>, 2017, the Village Board voted to approve a Redevelopment Agreement with Shodeen LLC to bring a \$64 million, two-building, mixed use development to 59 S. Adams Street. Simultaneously, the Oswego Brewing Company is building out its new location on 59 S Main Street with an opening target of May, 2018. The Village also continues to partner with interested developers on the 113 Main Street, the site of the old Village Hall and Community Development Buildings.

Overall, Oswego's retail market has a current vacancy rate of 6.2%. This number is anticipated to increase to some extent due to the significant changes in the retail market, particularly as retailers consolidate locations or file for bankruptcy. The industrial and flex space vacancy rate stood at an extremely low .6%.

Staff expects continued fluctuation in the commercial corridor retail sector, significant growth downtown, and modest growth in new home starts in FY 2019.

**GENERAL FUND (100)**  
**ECONOMIC DEVELOPMENT (1003500)**

EXPENDITURES	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET	FY 2019 Budget vs FY 2018	
					Projected	Budget
<b>Personnel Services</b>						
Salaries Full-Time	54,327	109,200	120,000	115,380	-4%	6%
<b>Total Personnel Services</b>	<b>54,327</b>	<b>109,200</b>	<b>120,000</b>	<b>115,380</b>	<b>-4%</b>	<b>6%</b>
<b>Insurance and Benefits</b>	9,963	21,367	21,770	20,079	-8%	-6%
<b>Professional Services</b>	8,550	50,000	40,000	49,400	24%	-1%
<b>Contractual Services</b>	5,269	4,995	4,750	4,616	-3%	-8%
<b>Communication</b>	4,401	8,840	3,780	7,054	87%	-20%
<b>Professional Development</b>	10,101	11,600	9,800	9,370	-4%	-19%
<b>Operating Supplies</b>	7,382	750	600	750	25%	0%
<b>TOTAL EXPENDITURES</b>	<b>99,992</b>	<b>206,752</b>	<b>200,700</b>	<b>206,649</b>	<b>3%</b>	<b>0%</b>



**GENERAL FUND (100)****ECONOMIC DEVELOPMENT (1003500)**

ECONOMIC DEVELOPMENT (1003500)		FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET	FY 2019 Budget vs FY 2018 Projected Budget	
<b><u>Personnel Services</u></b>							
511000	Salaries, Full-Time	54,327	109,200	120,000	115,380	(4,620)	6,180
	<b>Total Personnel Services</b>	<b>54,327</b>	<b>109,200</b>	<b>120,000</b>	<b>115,380</b>	<b>(4,620)</b>	<b>6,180</b>
<b><u>Insurance and Benefits</u></b>							
522000	FICA, Village Share	4,156	8,354	9,300	8,827	(473)	473
522300	IMRF, Village Share	5,778	11,455	12,400	11,197	(1,203)	(258)
521000	Health Insurance	13	1,528	40	25	(15)	(1,503)
521005	Life Insurance	15	30	30	30	-	-
	<b>Total Insurance and Benefits</b>	<b>9,963</b>	<b>21,367</b>	<b>21,770</b>	<b>20,079</b>	<b>(1,691)</b>	<b>(1,288)</b>
<b><u>Professional Services</u></b>							
533025	Facade/Business Development Program	-	40,000	30,000	40,000	10,000	-
533030	Miscellaneous Professional Services Consulting, Appraisals, Website,	8,550	10,000	10,000	9,400	(600)	(600)
	<b>Total Professional Services</b>	<b>8,550</b>	<b>50,000</b>	<b>40,000</b>	<b>49,400</b>	<b>9,400</b>	<b>(600)</b>

**GENERAL FUND (100)**

**ECONOMIC DEVELOPMENT (1003500)**

ECONOMIC DEVELOPMENT (1003500)		FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET	FY 2019 Budget vs FY 2018 Projected Budget	
<b><u>Contractual Services</u></b>							
552005	General Insurance	4,918	4,875	4,700	4,496	(204)	(379)
543025	Maintenance, Equipment	17	120	50	120	70	-
533170	Computer Services	334	-	-	-	-	-
Total Contractual Services		5,269	4,995	4,750	4,616	(134)	(379)
<b><u>Communication</u></b>							
555000	Printing Expense						
	Multi-Function Copier Lease	950	950	950	927	(23)	(23)
	Miscellaneous	115	750	750	500	(250)	(250)
	Total Printing Expense	1,065	1,700	1,700	1,427	(273)	(273)
554000	Advertising	2,384	6,000	1,000	4,000	3,000	(2,000)
561015	Postage	-	600	100	600	500	-
553000	Telephone Expense	952	540	980	1,027	47	487
Total Communication		4,401	8,840	3,780	7,054	3,274	(1,786)

**GENERAL FUND (100)**

**ECONOMIC DEVELOPMENT (1003500)**

ECONOMIC DEVELOPMENT (1003500)		FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET	FY 2019 Budget vs FY 2018 Projected Budget	
<b>Professional Development</b>							
558000	Travel and Training ICSC Retail Conventions (National & Chicago) IEDC Training, APA Conference	6,470	6,800	6,500	6,500	-	(300)
558010	Meeting Expense KEDA, NICAR, CRBA, AIRE Meetings	382	1,500	-	2,000	2,000	500
558015	Dues IEDC, IEDA, ICSC	3,249	3,300	3,300	870	(2,430)	(2,430)
Total Professional Development		10,101	11,600	9,800	9,370	(430)	(2,230)
<b>Operating Supplies</b>							
564000	Books and Publications	10	500	100	500	400	-
561005	Office Supplies	1,372	250	500	250	(250)	-
Total Operating Supplies		1,382	750	600	750	150	-
<b>Capital Outlay</b>							
565015	Computer Software	6,000	-	-	-	-	-
Total Capital Outlay		6,000	-	-	-	-	-
TOTAL ECONOMIC DEVELOPMENT		99,992	206,752	200,700	206,649	5,949	(103)

## 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 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. 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 consists of six positions and has not changed since Fiscal Year 2011.

	Actual FY 2015	Actual FY 2016	Actual FY 2017	Budget FY 2018	Projected FY 2018	Budget FY 2019
<b>Finance</b>						
Finance Director	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Finance Director	1.00	1.00	1.00	1.00	1.00	1.00
Staff Accountant	1.00	1.00	1.00	1.00	1.00	1.00
Finance Assistant/AP	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00
<b>Total</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>

### **Fiscal Year 2019 Budget**

Total department budget is up 3% (\$16,605) compared to FY 2018 budget because of increased staff development costs.

- Personnel Services have increased 4% (\$11,708) due to annual wage increases.
- Insurance & Benefits have increased 1% (\$975) due to the increased employment taxes.
- Professional Services has increased 3% (\$2,152) due to increased investment safekeeping costs.
- Contractual services decreased 8% (\$2,272) due to a decrease in general insurance.
- Communications increased less than 1% (\$17).
- Professional development increased 46% (\$4,025) to further staff development.
- Operating supplies did not change from the current budget amount.

### **Challenges/Issues**

The implementation of the new ERP System has staff falling behind with the daily work tasks and new projects initiated by other departments. Staff has and will be challenged to keep up with the normal calendar year activities within the department during the year and learning the new software system. Staff has completed phase 1 of the ERP implementation but will be involved in phases 2, 3, 4 and 5 during the fiscal year. Generally, staff is losing two weeks a month with ERP training. Fiscal year 2020 cannot come soon enough as the ERP should be totally implemented by then.



**Fiscal Year 2018 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
- ✓ Completed and went live on schedule with phase 1 Financials of the ERP system. Began implementation of phase 2, 3 and 4.
- ✓ Updated the Capital Improvement Plan and presented to the Village Board for discussion
- ✓ Presented Financial Forecast to Village Board and subsequently two new revenue sources were approved and implemented generating additional revenue for the Village.
- ✓ Assisted Administration with Development Agreements within the TIF District.

**Strategic Plan Goals and Objectives**

- Complete all State required financial reporting and file with respective agencies on time
- Implement the new Enterprise Information System across all Village departments. Train end users and create more efficient operations
- Research new revenue sources for the Village
- Review all department programs to prepare cost/benefit analysis of each program.

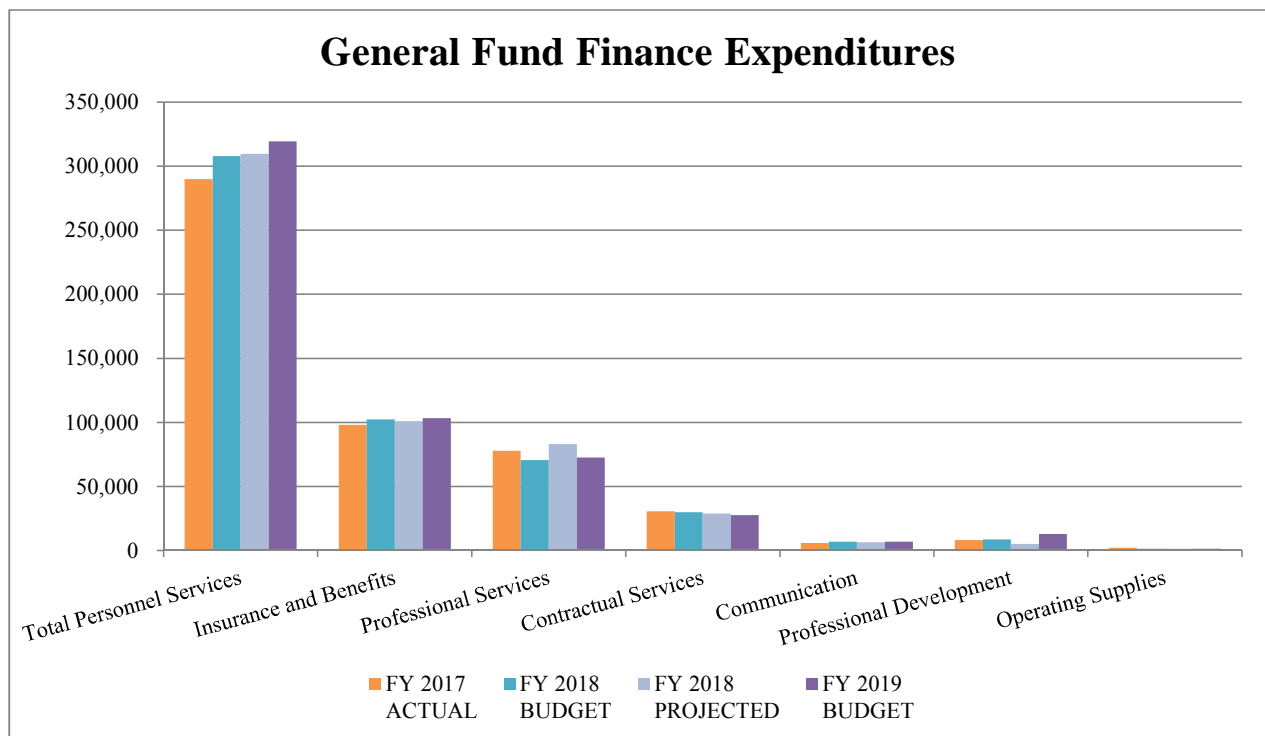
**Finance Department**

<b>Performance Objectives</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>
Present balanced budget to Village Board	Yes	Yes	Yes	Yes	Yes
Complete long term financial forecast	Yes	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	6	5	2	4	4
Number of Auditor Management Comments	2	1	1	1	0
Receive GFOA Budget Award	Yes	Yes	Yes	Yes	Yes
Number of Budget Award Comments	2	6	9	7	8
Review department procedures	Yes	Yes	Yes	Yes	Yes

<b>Performance Objectives</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>
Accounts Payable Invoices Processed	5,300	5,136	5600	5200	4700
Dollar Value of A/P Processed	17,615,000	15,840,000	17,113,696	17,459,434	19,940,007
Accounts Receivable Invoices Processed	1,756	1388	399	380	325
Journal Entries Processed	624	565	774	675	722

**GENERAL FUND (100)**  
**FINANCE (1004000)**

EXPENDITURES	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET	FY 2019 Budget vs FY 2018	
					Projected	Budget
<b>Personnel Services</b>						
Salaries Full-Time	289,318	306,259	308,000	317,907	3%	4%
Salaries Part-Time	-	-	-	-	0%	0%
Overtime	645	1,500	1,500	1,560	4%	4%
<b>Total Personnel Services</b>	<b>289,963</b>	<b>307,759</b>	<b>309,500</b>	<b>319,467</b>	<b>3%</b>	<b>4%</b>
<b>Insurance and Benefits</b>	98,158	102,410	100,800	103,385	3%	1%
<b>Professional Services</b>	77,783	70,525	83,125	72,677	-13%	3%
<b>Contractual Services</b>	30,556	29,947	29,000	27,675	-5%	-8%
<b>Communication</b>	5,940	6,865	6,350	6,882	8%	0%
<b>Professional Development</b>	8,042	8,750	5,275	12,775	142%	46%
<b>Operating Supplies</b>	2,094	1,500	1,500	1,500	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>512,537</b>	<b>527,756</b>	<b>535,550</b>	<b>544,361</b>	<b>2%</b>	<b>3%</b>



**GENERAL FUND (100)****FINANCE (1004000)**

FINANCE (1004000)

		FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET	FY 2019 Budget vs FY 2018 Projected Budget	
<b><u>Personnel Services</u></b>							
511000	Salaries, Full-Time	289,318	306,259	308,000	317,907	9,907	11,648
511300	Overtime	645	1,500	1,500	1,560	60	60
<b>Total Personnel Services</b>		<b>289,963</b>	<b>307,759</b>	<b>309,500</b>	<b>319,467</b>	<b>9,967</b>	<b>11,708</b>
<b><u>Insurance and Benefits</u></b>							
522000	FICA, Village Share	20,915	23,388	23,000	24,276	1,276	888
522300	IMRF, Village Share	31,366	32,282	32,000	31,002	(998)	(1,280)
521000	Health Insurance	41,320	41,750	40,800	43,018	2,218	1,268
521005	Life Insurance	107	117	117	117	-	-
521010	Dental Insurance	4,229	4,660	4,660	4,749	89	89
521015	Vision Insurance	221	213	223	223	-	10
<b>Total Insurance and Benefits</b>		<b>98,158</b>	<b>102,410</b>	<b>100,800</b>	<b>103,385</b>	<b>2,584</b>	<b>975</b>
<b><u>Professional Services</u></b>							
533000	Auditing Expense	36,869	34,000	34,000	37,402	3,402	3,402
533020	Payroll Services	20,467	20,400	20,000	15,000	(5,000)	(5,400)

**GENERAL FUND (100)****FINANCE (1004000)**

	<b>FY 2017 ACTUAL</b>	<b>FY 2018 BUDGET</b>	<b>FY 2018 PROJECTED</b>	<b>FY 2019 BUDGET</b>	<b><i>FY 2019 Budget vs FY 2018 Projected Budget</i></b>	
533030 Miscellaneous Professional Service						
Annual Police Pension Fund Actuarial Valuation	3,000	3,000	3,000	3,000	-	-
CAFR/Budget/PAFR Awards (GFOA) Program Fees	875	875	875	875	-	-
Collection Fees	2,500	2,500	12,000	2,500	(9,500)	-
Credit Card Processing Fees	5,500	5,500	5,500	5,500	-	-
Investment Expense	-	500	4,000	5,000	1,000	4,500
Miscellaneous	6,072	350	350	-	(350)	(350)
OPEB Annual Actuarial Valuation	2,500	3,400	3,400	3,400	-	-
Total Miscellaneous Professional Service	20,447	16,125	29,125	20,275	(8,850)	4,150
<b>Total Professional Services</b>	<b>77,783</b>	<b>70,525</b>	<b>83,125</b>	<b>72,677</b>	<b>(10,448)</b>	<b>2,152</b>
<b><u>Contractual Services</u></b>						
552005 General Insurance	29,519	29,247	28,000	26,975	(1,025)	(2,272)
543025 Maintenance, Equipment	1,037	700	1,000	700	(300)	-
<b>Total Contractual Services</b>	<b>30,556</b>	<b>29,947</b>	<b>29,000</b>	<b>27,675</b>	<b>(1,325)</b>	<b>(2,272)</b>

**GENERAL FUND (100)****FINANCE (1004000)**

FINANCE (1004000)

	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET	FY 2019 Budget vs FY 2018 Projected Budget	
<b>Communication</b>						
555000 Printing Expense						
Multi-Function Copier Lease	1,404	1,404	1,000	927	(73)	(477)
Check stock, other paper	477	696	650	700	50	4
Total Printing Expense	1,881	2,100	1,650	1,627	(23)	(473)
554000 Advertising, Bids & Records	581	250	1,800	2,000	200	1,750
561015 Postage	1,882	1,800	1,800	2,000	200	200
553000 Telephone Expense	1,596	2,715	1,100	1,255	155	(1,460)
<b>Total Communication</b>	<b>5,940</b>	<b>6,865</b>	<b>6,350</b>	<b>6,882</b>	<b>532</b>	<b>17</b>
<b>Professional Development</b>						
558000 Travel and Training	7,362	8,000	4,500	12,000	7,500	4,000
558015 Dues						
Government Finance Officers Association	250	250	250	250	-	-
IL Government Finance Officers Assoc.	330	400	425	425	-	25
Illinois Municipal Treasurers Association	100	100	100	100	-	-
Total Dues	680	750	775	775	-	25
<b>Total Professional Development</b>	<b>8,042</b>	<b>8,750</b>	<b>5,275</b>	<b>12,775</b>	<b>7,500</b>	<b>4,025</b>

**GENERAL FUND (100)****FINANCE (1004000)**

		<b>FY 2017 ACTUAL</b>	<b>FY 2018 BUDGET</b>	<b>FY 2018 PROJECTED</b>	<b>FY 2019 BUDGET</b>	<i><b>FY 2019 Budget vs FY 2018 Projected Budget</b></i>	
<b><u>Operating Supplies</u></b>							
561005	Office Supplies	2,094	1,500	1,500	1,500	-	-
<b>Total Operating Supplies</b>		<b>2,094</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCE</b>		<b>512,537</b>	<b>527,756</b>	<b>535,550</b>	<b>544,361</b>	<b>8,810</b>	<b>16,605</b>

## 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 included one full time position and a part time intern. The part time intern position has been eliminated due to the outsourcing of the IT support.

	<b>Actual FY 2015</b>	<b>Actual FY 2016</b>	<b>Actual FY 2017</b>	<b>Budget FY 2018</b>	<b>Projected FY 2018</b>	<b>Budget FY 2019</b>
<b><u>Information Technology</u></b>						
IT Manager	-	-	1.00	1.00	1.00	1.00
Intern	-	-	-	0.25	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>1.00</b>	<b>1.25</b>	<b>1.00</b>	<b>1.00</b>

### **Fiscal Year 2019 Budget**

The total budget for Fiscal Year 2019 has increased 2% (\$19,099) compared to the FY 2018 budget. Professional services and Communication are the two areas of budget increases.

- Personnel services have decreased 2% (\$1,520) because of the decrease in part time wages.
- Insurance and benefits is up 1% (\$387) due to increases in health insurance costs.
- Professional services decreased 6% (\$10,000) due the ERP implementation.
- Contractual services increased 3% (\$16,132) due to efficiencies gained in software licensing costs.
- Communication costs have increased 5% (\$100) for telephone costs.
- Professional development expenditures have decreased 31% (\$2,500) from decreases in travel and training budgets.
- Operating supplies has increased 200% (\$16,500) for more anticipated computer supply purchases.

### **Challenges/Issues**

The major challenge in this department is the ability to get everything done with only one person. The IT Manager took on the role of project manager for the implementation of the Enterprise Information Management System in Fiscal Year 2017. The Village decided to outsource the daily IT maintenance and IT projects to a contracted firm to allow the IT Manager to focus on the ERP project. The IT Manager will still oversee the contracted firm and major IT activities.

### **Fiscal Year 2018 Major Accomplishments**

- Implemented Phase 1 – Finance module, of the new Enterprise Information Management System
- Updated Server Hardware to new Virtual Appliance, Dell/EMC VxRail.
- Completed new GIS web map for the Village – [gis.oswegoil.org](http://gis.oswegoil.org)
- Upgraded the Village Boardroom/Executive conference room Audio/Video hardware and equipment to the latest in A/V specifications.
- Began Workstation/Laptop refresh for Village Hall and Public Works. Completion in FY 2019.
- Began Migration to Office 365 to provide all employees with 24/7 access to all Village email and resources
- Instituted a Single Sign-On application for Village staff to provide a more secure environment for accessing software.
- Implemented a Mobile Device Management solution for the management of corporate mobile devices.
- Updated and created numerous mapping systems utilized by Village departments

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

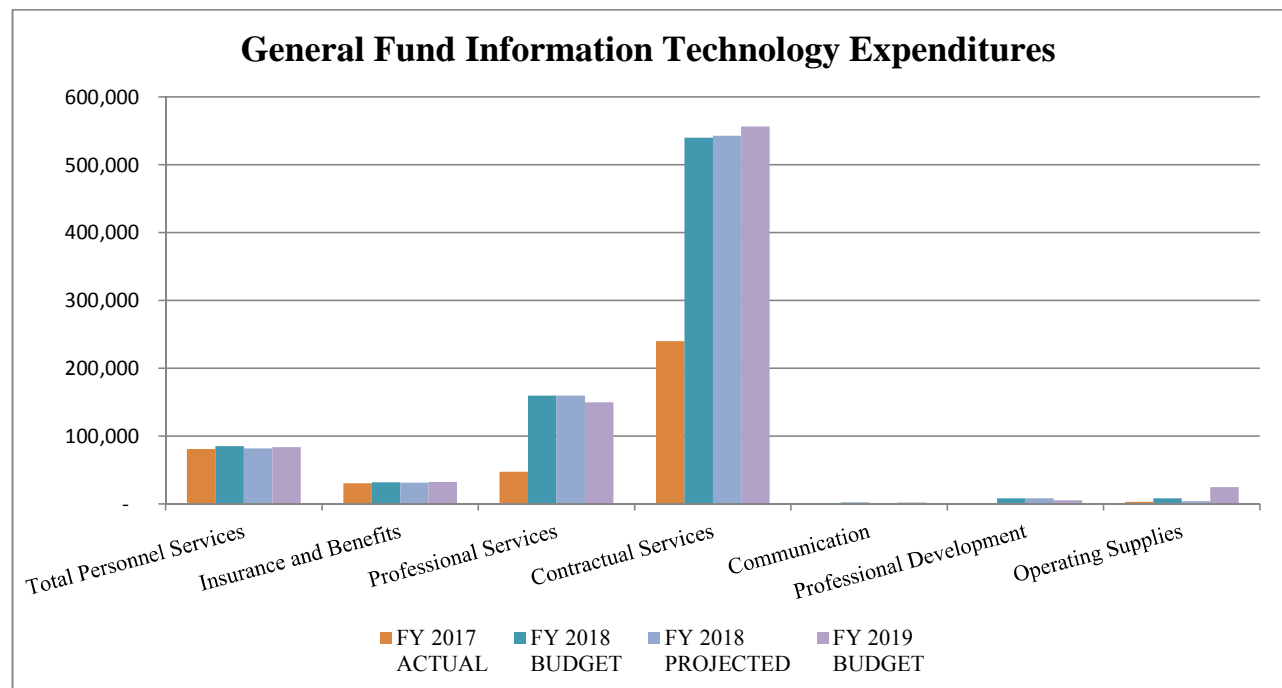
- Creating a private network for the Police Department squad cars
- Upgrade/refresh Police Department squad car MDT's
- Continued implementation of Enterprise Information Management System assisting all departments in migrating existing data, setting up system and new processes
- Implementation of new networking equipment for the new Police Department facility.
- Review non-automated workflow processes throughout Village departments to determine the ability to enhance the process with automation



**GENERAL FUND (100)**

**INFORMATION TECHNOLOGY (1004500)**

EXPENDITURES	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET	FY 2019 Budget vs FY 2018	
					Projected	Budget
<b>Personnel Services</b>						
Salaries Full-Time	74,764	81,662	81,000	83,742	3%	3%
Salaries Part-Time	4,150	3,600	775	-	-100%	-100%
Overtime	2,206	-	-	-	0%	0%
<b>Total Personnel Services</b>	<b>81,120</b>	<b>85,262</b>	<b>81,775</b>	<b>83,742</b>	<b>2%</b>	<b>-2%</b>
<b>Insurance and Benefits</b>	30,314	31,884	31,293	32,271	3%	1%
<b>Professional Services</b>	47,279	160,000	160,000	150,000	-6%	-6%
<b>Contractual Services</b>	240,030	540,252	542,946	556,384	2%	3%
<b>Communication</b>	595	2,100	1,400	2,200	57%	5%
<b>Professional Development</b>	350	8,135	8,135	5,635	-31%	-31%
<b>Operating Supplies</b>	3,264	8,250	4,200	24,750	489%	200%
<b>TOTAL EXPENDITURES</b>	<b>402,953</b>	<b>835,883</b>	<b>829,749</b>	<b>854,982</b>	<b>3%</b>	<b>2%</b>



**GENERAL FUND (100)**

**INFORMATION TECHNOLOGY (1004500)**

		FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET	FY 2019 Budget vs FY 2018 Projected Budget	
<b><u>Personnel Services</u></b>							
511000	Salaries, Full-Time	74,764	81,662	81,000	83,742	2,742	2,080
511005	Salaries, Part-Time	4,150	3,600	775	-	(775)	(3,600)
511300	Overtime	2,206	-	-	-	-	-
Total Personnel Services		81,120	85,262	81,775	83,742	1,967	(1,520)
<b><u>Insurance and Benefits</u></b>							
522000	FICA, Village Share	6,133	6,463	6,200	6,343	143	(120)
522300	IMRF, Village Share	8,285	8,566	8,200	8,127	(73)	(439)
521000	Health Insurance	14,804	15,699	15,750	16,624	874	925
521005	Life Insurance	29	30	31	30	(1)	-
521010	Dental Insurance	1,062	1,126	1,112	1,147	35	21
Total Insurance and Benefits		30,314	31,884	31,293	32,271	978	387
<b><u>Professional Services</u></b>							
533015	IT Services						
	Contracted IT Maintenance	47,279	160,000	160,000	150,000	(10,000)	(10,000)
Total Professional Services		47,279	160,000	160,000	150,000	(10,000)	(10,000)

**GENERAL FUND (100)**

**INFORMATION TECHNOLOGY (1004500)**

		FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET	FY 2019 Budget vs FY 2018 Projected Budget	
<b>Contractual Services</b>							
534005	Communication Infrastructure Expense	88,930	60,000	60,000	60,002	2	2
552005	General Insurance	1,077	1,506	4,200	5,620	1,420	4,114
543040	Maintenance, Licensing						
	Hardware	-	35,000	35,000	-	(35,000)	(35,000)
	Software	-	47,900	47,900	36,900	(11,000)	(11,000)
	Saas (Software as a Service)	144,976	248,500	248,500	258,500	10,000	10,000
	Service/License	4,979	132,196	132,196	116,212	(15,984)	(15,984)
	Geographic Information Systems						
	Software	-	3,500	3,500	3,500	-	-
	Saas (Software as a Service)	-	11,650	11,650	18,650	7,000	7,000
	Total Maintenance, Licensing	149,955	478,746	478,746	433,762	(44,984)	(44,984)
543025	Maintenance, Equipment	69	-	-	57,000	57,000	57,000
	<b>Total Contractual Services</b>	<b>240,030</b>	<b>540,252</b>	<b>542,946</b>	<b>556,384</b>	<b>13,438</b>	<b>16,132</b>

**GENERAL FUND (100)**

**INFORMATION TECHNOLOGY (1004500)**

		FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET	FY 2019 Budget vs FY 2018 Projected Budget	
<b><u>Communication</u></b>							
555000	Printing Expense Multi-Function Copier Lease	-	500	100	500	400	-
561015	Postage	11	100	100	100	-	-
553000	Telephone Expense	584	1,500	1,200	1,600	400	100
Total Communication		595	2,100	1,400	2,200	800	100
<b><u>Professional Development</u></b>							
558000	Travel and Training	290	7,500	7,500	5,000	(2,500)	(2,500)
558015	Dues	60	635	635	635	-	-
	Illinois GIS Assoc, GIS Cert. Inst., Assoc. of IT Professionals						
Total Professional Development		350	8,135	8,135	5,635	(2,500)	(2,500)
<b><u>Operating Supplies</u></b>							
561015	Office Supplies	201	750	700	750	50	-
561010	Computer Supplies	3,063	7,500	3,500	24,000	20,500	16,500
Total Operating Supplies		3,264	8,250	4,200	24,750	20,550	16,500
TOTAL INFORMATION TECHNOLOGY		402,953	835,883	829,749	854,982	25,233	19,099

## 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 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 remained the same from FY17 to FY18. Total staffing is currently at 65 employees.

	<b>Actual FY 2015</b>	<b>Actual FY 2016</b>	<b>Actual FY 2017</b>	<b>Budget FY 2018</b>	<b>Projected FY 2018</b>	<b>Budget FY 2019</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	2.00	2.00
Captain	3.00	-	-	-	-	-
Commander	-	1.00	1.00	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	3.00	4.00	4.00	4.00	4.00	4.00
Administrative Assistants	1.00	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	1.00	1.00	1.00
Records Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Records Clerk	6.50	6.50	6.50	6.50	6.50	6.50
Police Cadet	0.50	0.50	0.50	0.50	0.50	0.50
<b>Police Department Total</b>	<b>63.00</b>	<b>64.00</b>	<b>65.00</b>	<b>65.00</b>	<b>65.00</b>	<b>65.00</b>
Sworn Personnel	49.00	49.00	49.00	49.00	49.00	49.00

### **Fiscal Year 2019 Budget**

Total Department budget is up 2% (\$173,825);

- Personnel services are up 2% (\$101,308). There was an 8% (\$24,719) decrease in the Overtime budget.
- Insurance/benefits increased 3% (\$88,921) due to increases in health insurance costs.
- Professional services are up 28% (\$21,160). This increase is due primarily to the purchase of new CAD software for the in-squad laptops. \$4,000 has also been earmarked in Crime Prevention or the Grand Opening event at the new Police Headquarters.
- Contractual services are down 15% (\$66,839) due to Building Maintenance costs moving to the Public Works budget. There was a 13% (\$4,450) decrease in the Vehicle Maintenance line item due to the implantation of most squad repairs being facilitated through Public Works Fleet Maintenance. There was also a 30% (\$5,420) reduction in the Police Equipment Maintenance line item.
- Communications are up 18% (\$39,562) due to an increase the KenCom Dispatch Center annual user fee.
- Professional development decreased 3% (\$2,172) due to a decrease in training costs.
- Operating supplies are down 5% (\$8,115) due a decrease in the fuel budget.

### **FY 2018 Major Accomplishments**

- The Department continued to maintain crime enforcement and prevention while seeing a slight decrease in Part 1 and 2 crimes.

	<b>Part 1 Crimes</b>	<b>Part 2 Crimes</b>
<b>2016</b>	414	460
<b>2017</b>	391	423
<b>Difference</b>	23(Down 5%)	37 (Down 8%)

- The new Police Headquarters is currently under construction and is set for completion in October of 2018. As of January 2018 the project is approximately 35-40% complete and tracking on budget.
- During the late spring months, the Department saw an increase in gang related shootings in the Village as well as neighboring communities. The Department worked closely with our law enforcement partners to increase efforts to reduce gang related shootings in the Village. The Village saw no additional gang related shootings in 2017 beyond the one incident that occurred in the spring.

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

#### **Strategic Plan – Productive & Engaged Workforce**

- The Department has determined that staffing levels are a priority for operational effectiveness. Efforts to mitigate employee retention issues, upcoming retirements and

forecasted Village growth will become a focal point of the Department leadership team moving forward.

- The Department will develop a Crisis Intervention Team (CIT) over the next fiscal year. This program will assist our staff in properly identifying individuals in our community that are need of crisis intervention. It will also provide our staff with the training to improve our initial response and create a follow up piece to assist in getting citizens at risk the help they need to not be in crisis.

### **Strategic Plan – Community Engagement**

- The police department continues to strive to provide quality police services by creating a positive public perception of our organization. This is accomplished through numerous community engagement opportunities that the Department generates on a daily basis. Through ongoing training and community feedback, our membership builds community trust using the knowledge they obtain from working in a professional organization.

### **Strategic Plan – Infrastructure Maintenance and Expansion**

- Staff will continue to work towards completing the new Police Headquarters. As the move in date arrives, staff will be challenged with the transition from the old facility to the new one. This will require great coordination by all Departments in the Village to ensure a successful outcome. The hiring of a Facilities Manager will assist in this movement as well as managing this new facility.

### **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 2018. 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	\$12,606,645.00	41,200	\$305.99
<b>Batavia</b>	45	7	\$9,551,965.00	26,045	\$366.75
<b>Bloomington</b>	59	5	\$9,612,085.00	22,018	\$436.56
<b>Carol Stream</b>	92	1	\$15,911,264.00	40,069	\$397.10
<b>Darien</b>	39	4	\$7,504,952.00	22,086	\$339.81
<b>Glen Ellyn</b>	48	9	\$8,896,288.00	27,500	\$323.50
<b>Lisle</b>	47	4	\$8,263,560.00	23,440	\$352.54
<b>Lockport</b>	43	5	\$8,468,500.00	25,590	\$330.93
<b>New Lenox</b>	42	2	\$7,560,236.00	27,488	\$275.04
<b>Plainfield</b>	67	14	\$12,842,123.00	42,933	\$299.12
<b>Roselle</b>	40	5	\$6,383,575.00	22,814	\$279.81
<b>St. Charles</b>	64	19	\$12,389,662.00	32,974	\$375.74
<b>West Chicago</b>	51	0	\$10,329,500.00	27,086	\$381.36
<b>Westmont</b>	41	0	\$9,216,461.00	24,685	\$373.36
<b>Woodridge</b>	58	5	\$8,340,111.00	33,476	\$249.14
<b>Average</b>	54.00	6	\$9,858,461.80	29,294	\$339.12
<b>Oswego</b>	59	10	\$9,541,993.00	34,647	\$275.41



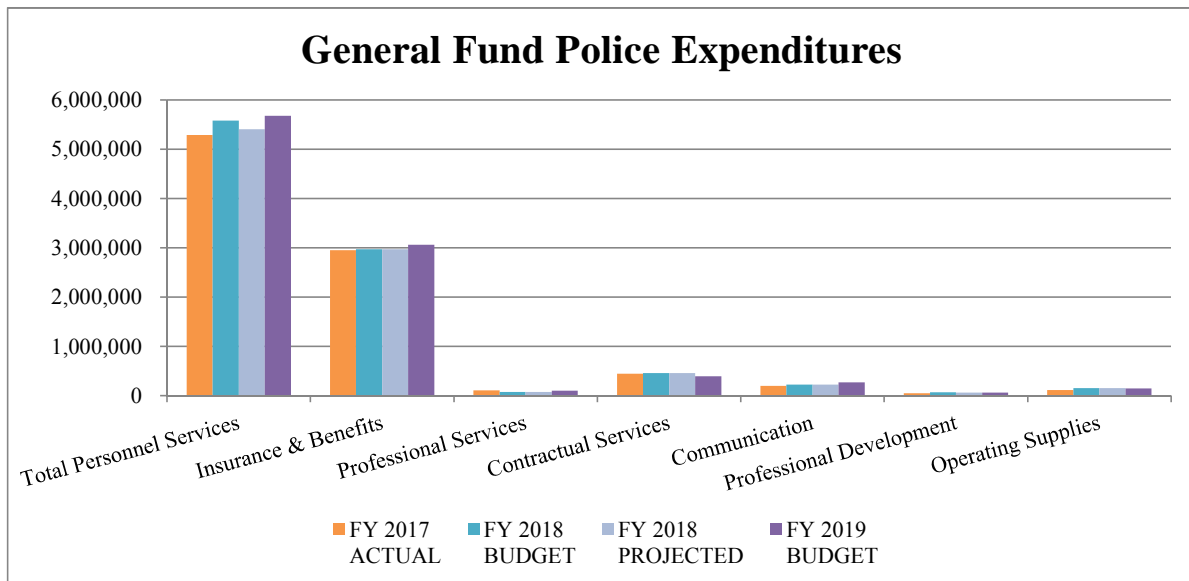
**Police Department Statistics**

The Department has provided the projected statistics for fiscal year 2018 and included actual statistics fiscal years 2016 and 2017 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 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
Population	32,901	33,078	32,174
Full Time Personnel (Authorized)	59	59	59
Part Time Personnel	10	10	8
Police Reports	3,656	3,360	3,733
Criminal	1,332	1,071	1,249
Non-criminal	518	573	693
Calls for Service	24,946	24,356	24,739
Total Arrests	806	734	699
Felony	56	144	60
Misdemeanors	750	590	619
D.U.I.	63	28	35
Accident Reports	831	824	834
Property Damage	646	612	594
Personal Injury	97	98	114
Hit & Run	87	114	126
Fatal	1	0	0
Traffic Citations	2,695	1,819	1,780
Traffic Warnings	8,891	8,937	8,317
Ordinance Citations	2,386	3,473	2,644
Miles Patrolled	408,514	375,863	365,796
Total Alarm Calls	744	801	786
Burglar	721	775	762
Hold Up	23	26	24
Court Dispositions	\$114,837	\$78,459	\$77,214
Total Fines/Fees & Reimbursements	\$633,802	\$508,756	\$531,619
Hours Worked	120,955	122,046	128,902
Comp Time Earned	3,987	3,325	3,738
Total Overtime (Hours)	4,309	4,133	3,724
Contractual Service Hours	624	475	438
Training Hours	7,527	6,758	6,382

**GENERAL FUND (100)**  
**POLICE (1005000)**

EXPENDITURES	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET	FY 2019 Budget vs FY 2018	
					Projected	Budget
Salaries, Sworn	4,523,611	4,589,990	5,022,881	4,577,588	-9%	0%
Salaries, Clerical	510,386	662,113	140,500	800,542	470%	21%
Overtime	254,312	327,091	240,000	302,372	26%	-8%
<b>Total Personnel Services</b>	<b>5,288,308</b>	<b>5,579,194</b>	<b>5,403,381</b>	<b>5,680,502</b>	<b>5%</b>	<b>2%</b>
<b>Insurance &amp; Benefits</b>	<b>2,951,683</b>	<b>2,970,909</b>	<b>2,967,860</b>	<b>3,059,830</b>	<b>3%</b>	<b>3%</b>
<b>Professional Services</b>	<b>102,279</b>	<b>74,663</b>	<b>74,663</b>	<b>95,823</b>	<b>28%</b>	<b>28%</b>
<b>Contractual Services</b>	<b>443,287</b>	<b>456,269</b>	<b>455,425</b>	<b>389,430</b>	<b>-14%</b>	<b>-15%</b>
<b>Communication</b>	<b>197,372</b>	<b>224,949</b>	<b>224,772</b>	<b>264,511</b>	<b>18%</b>	<b>18%</b>
<b>Professional Development</b>	<b>46,875</b>	<b>63,199</b>	<b>61,284</b>	<b>61,027</b>	<b>0%</b>	<b>-3%</b>
<b>Operating Supplies</b>	<b>113,879</b>	<b>152,950</b>	<b>152,950</b>	<b>144,835</b>	<b>-5%</b>	<b>-5%</b>
<b>TOTAL EXPENDITURES</b>	<b>9,143,683</b>	<b>9,522,133</b>	<b>9,340,335</b>	<b>9,695,958</b>	<b>4%</b>	<b>2%</b>



**GENERAL FUND (100)**

**POLICE (1005000)**

GENERAL FUND (100)								Expenditures By Division		
POLICE (1005000)								FY 2019 Budget		
								Support	Field	Total
								Services	Operations	Department
								1005030	1005040	

**GENERAL FUND (100)**

**POLICE (1005000)**

GENERAL FUND (100)							Expenditures By Division			
POLICE (1005000)							FY 2019 Budget			
		FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET	FY 2019 Budget vs FY 2018 Projected Budget	Support Services 1005030	Field Operations 1005040	Total Department	
533125	Crime Prevention									
	Citizen Police Academy	-	825	825	825	-	-	825	-	825
	Supplies ( I-DENTI-KIT) Pamphlet	512	250	250	540	290	290	540	-	540
	Prairiefest (driving simulator & dunk tank)	220	1,170	1,170	-	(1,170)	(1,170)	-	-	-
	Junior Police Badges/Giveaway Prairiefest	1,546	1,650	1,650	1,500	(150)	(150)	1,500	-	1,500
	Child Safety Seat Equipment	-	50	50	50	-	-	50	-	50
	Misc	1,223	-	-	1,350	1,350	1,350	1,150	200	1,350
	OPD Open House	-	-	-	4,000	4,000	4,000	4,000	-	4,000
	Explorer Charter Fee & Expenses (yearly)	151	190	190	250	60	60	-	250	250
	Total Crime Prevention	3,652	4,135	4,135	8,515	4,380	4,380	8,065	450	8,515
										-
533130	Tobacco Compliance Checks	525	300	300	450	150	150	450	-	450
533015	IT Services									
	Internet Service	-	-	-	1,380	1,380	1,380	1,380	-	1,380
	Computer Hardware Replacement	23,536	-	-	-	-	-	-	-	-
	Records System upgrades/maintenance	10,439	10,150	10,150	11,000	850	850	11,000	-	11,000
	Misc.	17,938	-	-	19,478	19,478	19,478	19,478	-	19,478
		51,913	10,150	10,150	31,858	21,708	21,708	31,858	-	31,858
533030	Miscellaneous Professional Services									
	Support Services	20,948	28,178	28,178	25,655	(2,523)	(2,523)	25,655	-	25,655
	Field Operations	-	2,100	2,100	1,250	(850)	(850)	-	1,250	1,250
	Total Miscellaneous Professional Services	20,948	30,278	30,278	26,905	(3,373)	(3,373)	25,655	1,250	26,905
										-
533135	Juvenile Assistance	7,500	7,875	7,875	7,000	(875)	(875)	7,000	-	7,000
	Total Professional Services	102,279	74,663	74,663	95,823	21,160	21,160	94,123	1,700	95,823

**POLICE (1005000)**

**FY 2019 Budget**192

**GENERAL FUND (100)**

**POLICE (1005000)**

							Expenditures By Division		
							FY 2019 Budget		
							Support	Field	Total
							Services	Operations	Department
							1005030	1005040	
		FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET	FY 2019 Budget vs FY 2018 Projected Budget			
529005	Uniform Purchases								
	Bullet Proof Vests	4,055	2,800	2,800	2,800	-	2,000	800	2,800
	Quarter Master	12,795	22,100	22,100	23,100	1,000	5,100	18,000	23,100
	Department Equip.	1,855	1,650	1,650	5,310	3,660	-	5,310	5,310
	New Officer Uniforms	3,682	4,770	4,770	3,000	(1,770)	-	3,000	3,000
	Specialty Uniform	2,895	1,500	1,500	1,500	-	1,500	-	1,500
	Total Uniform Purchases	25,282	32,820	32,820	35,710	2,890	8,600	27,110	35,710
	<b>Total Contractual Services</b>	<b>443,287</b>	<b>456,269</b>	<b>455,425</b>	<b>389,430</b>	<b>(65,995)</b>	<b>320,670</b>	<b>68,760</b>	<b>389,430</b>
<b>Communication</b>									
555000	Printing Expense								
	Multi-Function Copier Lease	4,303	3,972	3,972	2,220	(1,752)	2,220	-	2,220
	Stationary	298	770	770	770	-	770	-	770
	Report Forms	3,977	3,508	3,508	3,600	92	3,600	-	3,600
	Misc. Forms	264	700	700	6,079	5,379	6,079	-	6,079
	Total Printing Expense	8,842	8,950	8,950	12,669	3,719	12,669	-	12,669
554000	Advertising, Bids and Records	-	250	250	250	-	250	-	250
561015	Postage	3,811	4,900	4,900	3,500	(1,400)	3,450	50	3,500
553000	Telephone Expense								
	Telephone Service	24,771	41,026	41,026	50,438	9,412	42,062	8,376	50,438
	Investigations	-	1,300	1,300	500	(800)	500	-	500
	Mobile Phone Service	17,752	20,646	20,646	9,024	(11,622)	9,024	-	9,024
	Total Telephone Expense	42,523	62,972	62,972	59,962	(3,010)	51,586	8,376	59,962
532005	Dispatching Services	142,195	147,877	147,700	188,130	40,430	187,330	800	188,130
	<b>Total Communication</b>	<b>197,372</b>	<b>224,949</b>	<b>224,772</b>	<b>264,511</b>	<b>39,739</b>	<b>255,285</b>	<b>9,226</b>	<b>264,511</b>

**GENERAL FUND (100)**  
**POLICE (1005000)**

		FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET	FY 2019 Budget vs FY 2018 Projected Budget		Support Services 1005030	Field Operations 1005040	Total Department
<b>Professional Development</b>										
558000	Travel and Training									
	Field Ops	-	25,275	25,275	28,757	3,482	3,482	-	28,757	28,757
	Support Services	44,262	34,724	34,724	29,030	(5,694)	(5,694)	29,030	-	29,030
	Total Travel and Training	44,262	59,999	59,999	57,787	(2,212)	(2,212)	29,030	28,757	57,787
558015	Dues									
	Support Services	2,613	1,285	1,285	3,240	1,955	1,955	1,940	1,300	3,240
	Total Dues	2,613	3,200	1,285	3,240	1,955	40	1,940	1,300	3,240
	<b>Total Professional Development</b>	<b>46,875</b>	<b>63,199</b>	<b>61,284</b>	<b>61,027</b>	<b>(257)</b>	<b>(2,172)</b>	<b>30,970</b>	<b>30,057</b>	<b>61,027</b>
<b>Operating Supplies</b>										
564000	Books and Publications									
	Law updates	617	800	800	800	-	-	800	-	800
	Total Books and Publication	617	800	800	800	-	-	800	-	800
562600	Gasoline	66,427	100,175	100,175	90,525	(9,650)	(9,650)	525	90,000	90,525
561005	Office Supplies									
	Printer Supplies	2,812	3,860	3,860	3,800	(60)	(60)	3,800	-	3,800
	General Supplies	4,647	4,375	4,375	4,400	25	25	4,400	-	4,400
	Miscellaneous	805	545	545	400	(145)	(145)	400	-	400
	Total Office Supplies	8,264	8,780	8,780	8,600	(180)	(180)	8,600	-	8,600
561030	Operating Supplies	37,355	40,675	40,675	41,860	1,185	1,185	30,470	11,390	41,860
561065	Miscellaneous	1,217	2,520	2,520	3,050	530	530	2,850	200	3,050
	<b>Total Operating Supplies</b>	<b>113,879</b>	<b>152,950</b>	<b>152,950</b>	<b>144,835</b>	<b>(8,115)</b>	<b>(8,115)</b>	<b>43,245</b>	<b>101,590</b>	<b>144,835</b>
<b>TOTAL POLICE DEPARTMENT</b>		<b>9,143,683</b>	<b>9,522,133</b>	<b>9,340,335</b>	<b>9,695,958</b>	<b>355,623</b>	<b>173,825</b>	<b>5,327,328</b>	<b>4,368,630</b>	<b>9,695,958</b>

## Public Works

The Public Works 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 and traffic signal maintenance and repairs; street sweeping; and snow and ice control operations. The department annually inspects and maintains village bridges, manages landscapes, performs tree trimming and replacement, performs brush chipping, storm sewer maintenance, the annual leaf removal program, oversees contractual 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 remain at 24.5 FTE's. The part time Administrative Assistant position was eliminated in FY 2018 in favor of hiring an engineering intern for FY 2019. The Facilities Manager was hired in April, 2018. The FTE's of the department are allocated to the Public Works and the Water and Sewer Fund based upon work assignments.

	<b>Actual FY 2015</b>	<b>Actual FY 2016</b>	<b>Actual FY 2017</b>	<b>Budget FY 2018</b>	<b>Budget FY 2019</b>
<b><u>Public Works Department</u></b>					
Public Works Director	1.00	1.00	1.00	1.00	1.00
Utility Services Director	1.00	1.00	1.00	1.00	-
Public Works Assistant Director	1.00	1.00	1.00	1.00	2.00
Administrative Assistant	1.50	1.00	1.00	1.50	1.50
Facilities Manager	-	-	-	1.00	1.00
Operations Superintendent	2.00	2.00	2.00	2.00	2.00
Operations Supervisor	3.00	3.00	3.00	3.00	3.00
Technicians I	6.50	9.00	9.00	9.00	6.00
Technicians II	5.00	4.00	4.00	4.00	7.00
Seasonal	-	-	1.00	1.00	1.00
<b>Total</b>	<b>21.00</b>	<b>22.00</b>	<b>23.00</b>	<b>24.50</b>	<b>24.50</b>

### **Fiscal Year 2019 Budget**

The total department budget has increased 14% (\$291,488) over the FY 2018 budget.

- Personnel services increased 20% (\$104,252) due to wage increases and an adjustment in allocation of salaries between the Water & Sewer fund and the General Fund.
- Insurance/benefits increased 38% (\$74,879) due to premium increases and an adjustment in allocation of benefits between the Water & Sewer fund and the General Fund.
- Professional Services increased 7% (\$1,260) due to reallocation of funding for The Conservation Foundation and the Environmentally Conscious Oswegoans Commission from the Community Development Department.
- Contractual services increased 15% (\$161,343) due to modifications as noted below:



- Snow removal expense is anticipated to decrease 9% (\$20,672). The reduction reflects a reduction in salt costs offset by an increase in contractual snow removal.
- Landscaping costs increase by 41% (\$36,750) as the contract will be bid in FY 19. New areas include mowing and basin maintenance upon activation of the Estates of Fox Chase SSA.
- Building maintenance increased 908% (\$158,602) as maintenance for the Village Hall (\$84,200) and police station (\$67,902) are reallocated to the Public Works department.
- Equipment Maintenance decreases 74% (\$37,012) while Vehicle Maintenance \$40,000 is split into a separate line item.
- Maintenance, Streets/Storm Sewer decreases 11% (\$13,058) as we realize a savings between the budget and the award for contractual street sweeping.
- Maintenance, Garage increases 58% (\$3,500) for purchase of a compressor air dryer and a two-post auto lift.
- Communication decreases 22% (\$5,336) due to a reduction in telephone expense.
- Professional development increases 5% (\$550) for training programs for staff.
- Operating supplies decreased 20% (\$45,500) due to the reduction in tree purchases and other one-time purchases.

### **Challenges/Issues**

The Village's 20-year Capital Improvement Plan identifies large investments necessary to maintain and enhance our existing infrastructure. This plan demonstrates that funding will remain an issue. The department continues to investigate new technologies, improve upon existing ones, and evaluate services to meet these challenges. We are partnering with neighboring communities to realize efficiencies through shared equipment and personnel as well as joint contracts.

Increased routine maintenance as infrastructure expands and ages will be difficult with the current available man hours of existing staff.

We have substantially completed removal of trees infected by the Emerald Ash Borer. Replacement trees are currently on a three-year backlog based upon funding levels.

### **Fiscal Year 2018 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 total cost to widen the road from US 34 to Eola Road is \$60 million. KKCOM programmed the funds to be available starting in FFY18. The Village completed Phase I engineering for this project in FY 2018. Completion of this study is a prerequisite for receiving any federal funds.
- The Illinois Department of Transportation continued construction to widen US 34 at the Village's western border from Orchard Road west to IL 47 in Yorkville. IDOT anticipates completing the project in late 2018.

- The Village received the prestigious Arbor Day Foundation’s “Tree City USA” award for the 23<sup>rd</sup> 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.
- In addition to the MFT Road project, the Village spent \$1.07 million to resurface and reconstruct roads. We removed the concrete pavement and replaced it with bituminous pavement within the eastern half of the Ogden Falls subdivision. We also installed the pavement surface course in two abandoned subdivisions to spur development: Estates of Fox Chase and the Seasons of Southbury. We also reconstructed Etsinger Road.
- The Village collaborated with The Conservation Foundation to update the butterfly gardens at the Village Hall.
- The Public Works Department implemented phase 1 of the Enterprise Resource Planning project.
- The Village partnered with the developer of Ashcroft Place Unit 3 to reconstruct Woolley Road adjacent to the new police station.
- Provided vehicle maintenance services for and worked collaboratively with the Village of Montgomery on snow response.

### **Strategic Plan Goals and Objectives for 2019**

1. Safe and efficient Wolfs Crossing – Initiate Phase 2 and 3 engineering for Wolfs Crossing while continuing to seek funding.
2. Metra service to Oswego – Continue to monitor Metra’s progress on the Phase I engineering study.
3. Safe and efficient infrastructure
4. Meet with surrounding communities and utilize services that can be shared between communities.
5. Coordinate future road projects with Kendall County including Collins Road.
6. Complete annual street resurfacing program.
7. Implement the Enterprise Resource Planning project.
8. Monitor IDOT’s US 34 reconstruction project. Advocate Village and resident interests to IDOT. Provide public information updates.
9. Provide technical assistance for the construction of the new police headquarters.
10. Provide technical assistance for TIF projects.

### **Performance Measures**

	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>	<b>Budgeted</b>
<b>Performance Indicator</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>
<b><u>Work Orders - Total</u></b>					
Total Work Orders Issued	2,187	2,746	2,479	2,275	2,400
Total Work Orders Completed	1,995	2,676	2,417	2,220	2,400
Percentage Work Orders Completed	91%	97%	97%	97%	100%

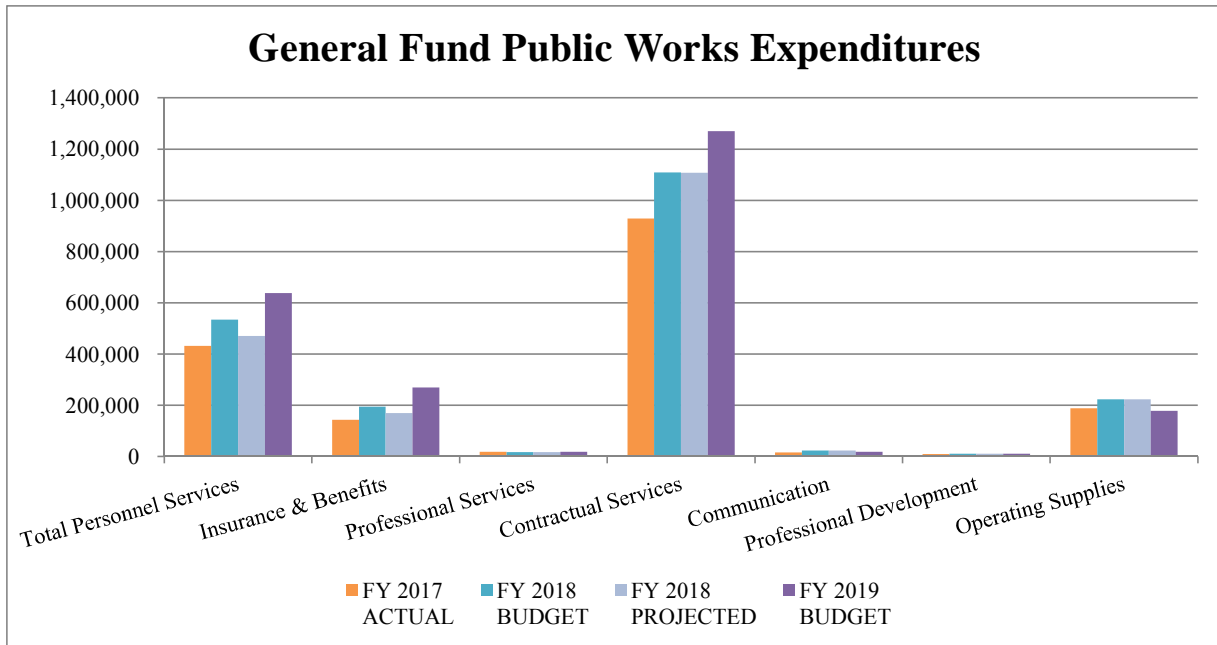
<b>Performance Indicator</b>	<b>Actual FY 2015</b>	<b>Actual FY 2016</b>	<b>Actual FY 2017</b>	<b>Projected FY 2018</b>	<b>Budgeted FY 2019</b>
<b><u>Street Lights/Traffic Signals</u></b>					
Total Street Lights	2,139	2,179	2,194	2,194	2194
Street Light Lamps Repaired	404	457	492	600	520
Percentage Lights Repaired	19%		22%	27%	23%
Light Heads Replaced	4	11	3	20	15
Photo Cells Replaced	83	55	81	125	100
Work Orders Issued	512	551	437	650	590
Work Orders Completed	472	501	401	617	600
Percentage Work Orders Completed	92%	91%	92%	95%	98%
<b><u>Traffic Signals</u></b>					
Total Traffic Signals	25	29	28	28	30
Work Orders Issued	8	8	10	20	15
Work Orders Completed	8	8	8	20	15
Percentage Work Orders Completed	100%	100%	73%	100%	100%
<b><u>Parkway Tree Maintenance</u></b>					
Total Trees	15,661	15,625	15,758	16,284	16,284
Tree removals	774	617	445	130	130
EAB	693	553	321	100	100
Storm damage/other	81	64	124	30	30
Percentage Trees Removed	5%	4%	3%	1%	1%
Remaining EAB Trees	717	164	248	148	248
Tree Planted	653	591	604	500	500
EAB	590	481	462	450	450
Other	63	110	142	50	50
Trees pruned	367	76	524	800	800
Percentage Trees Pruned	2%	0.50%	3%	5%	5%
Stumps removed	682	617	181	250	250
Wood Chips Produced (yds.)	4,464	4,264	3,800	3,000	3000
Work Orders Issued	342	350	400	400	400
Work Orders Completed	336	275	369	350	350
Percentage Work Orders Completed	98%	78%	92%	88%	88%
<b><u>J.U.L.I.E. Locate Tickets</u></b>	6,058	5,180	10,235	10,448	6,500

<b>Performance Indicator</b>	<b>Actual FY 2015</b>	<b>Actual FY 2016</b>	<b>Actual FY 2017</b>	<b>Projected FY 2018</b>	<b>Budgeted FY 2019</b>
<b><u>Snow &amp; Ice Control</u></b>					
Total snow (inches)	41.8	10.99	8	29	29
Times Plowed or Salted	37	5	7	20	20
Contractor Call-outs	9	3	3	7	9
Total salt used (tons)	1,260	463.09	318	2,000	2000
Total Hours	1,700	414	293	1,638	1800
Mailboxes damaged	52	16	8	20	20
<b><u>Landscaping</u></b>					
Leaf Collection (loads)	266	294	329	243	255
Refuse Accounts	10,341	10,560	10,614	10,850	11,000
Yard Waste (cubic yards)					
<b>Yard Waste (tons)</b>	1,294	1,346	1498	600	700
Yard Waste (pounds/household)	250		550	400	425
<b>Solid Waste (tons)</b>	9,699	6,296	9,500	10,500	11,000
Solid Waste (pounds/person)					
Solid Waste (pounds/household)	1,876	N/A	1808	1796	1800
<b>Recycling (tons)</b>	3,940	2,352	4060	3500	4000
Recycling (pounds/person)					
Recycling (pounds/household)	762	105	179	477	500
<b><u>Streets</u></b>					
Lane miles	323	323	325	325	325
Pothole patch (tons)	30.5	25.13	7	25	20
Street sweeping - miles	308	308	288	288	864
Total street signs		N/A	N/A	N/A	N/A
Street signs repaired/replaced	88	53	99	130	120
Sidewalk repairs	37	177	120	300	200
Curb repairs	4	23	4	15	15
<b><u>Storm Drains</u></b>					
Number of Inlets	3,976	4,020	4,020	4,020	4,020
Inlets inspected	260	275	0	600	600
Percentage inspected	7%	7%	0%	15%	15%
Inlets cleaned	52	36	42	100	100
Percentage cleaned	1%	0.90%	1%	2%	100%
Total Outfalls	152	152	184	184	184
Outfalls inspected	105	68	0	106	78
Percentage inspected	69%	45%	0%	58%	42%

<b>Performance Indicator</b>	<b>Actual FY 2015</b>	<b>Actual FY 2016</b>	<b>Actual FY 2017</b>	<b>Projected FY 2018</b>	<b>Budgeted FY 2019</b>
<b><u>Special Events</u></b>					
Number of events assisted	76	60	54	60	60
Hours	478	500	583	600	610
Work Orders Issued	76	213	128	136	136
Work Orders Completed	67	213	128	136	136
Percentage Work Orders Completed	88%	100%	100%	100%	100%
<b><u>Mosquito Abatement</u></b>					
Catch basins treated	3,635	3,996	3,858	3,858	3,858
Adulticide applications	9	9	10	10	10
<b><u>Mowing</u></b>					
Fine cut mowing - cycles	21	26	28	26	28
Rough cut mowing- cycles	6	6	6	6	6
Landscape maintenance - cycles	21	21	20	24	28

**GENERAL FUND (100)**  
**PUBLIC WORKS (1006000)**

EXPENDITURES	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET	FY 2019 Budget vs FY 2018	
					Projected	Budget
<b>Personnel Services</b>						
Salaries Full-Time	373,214	471,693	400,000	567,885	42%	20%
Salaries Part-Time	4,809	7,500	6,000	13,360	123%	78%
Overtime	54,388	55,000	65,000	57,200	-12%	4%
<b>Total Personnel Services</b>	<b>432,411</b>	<b>534,193</b>	<b>471,000</b>	<b>638,445</b>	<b>36%</b>	<b>20%</b>
<b>Insurance &amp; Benefits</b>	143,261	195,187	170,010	270,066	59%	38%
<b>Professional Services</b>	18,570	18,000	18,000	19,260	7%	7%
<b>Contractual Services</b>	928,725	1,108,867	1,108,000	1,270,210	15%	15%
<b>Communication</b>	16,287	24,080	24,080	18,744	-22%	-22%
<b>Professional Development</b>	9,576	10,800	10,800	11,450	6%	6%
<b>Operating Supplies</b>	188,091	223,800	223,800	178,300	-20%	-20%
<b>TOTAL EXPENDITURES</b>	<b>1,736,922</b>	<b>2,114,927</b>	<b>2,025,690</b>	<b>2,406,475</b>	<b>19%</b>	<b>14%</b>



GENERAL FUND (100)  
PUBLIC WORKS (1006000)

								Expenditures by Division						
								FY 2019 Budget						
								Administration	Engineering	Road & Bridge	Forestry	Fleet	Facilities	Total
								1006010	1006020	1006030	1006040	1006050	1006060	Expenditures
Personnel Services														
		FY 2017 BUDGET	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET	FY 2019 Budget vs FY 2018 Projected Budget							
511000	Salaries, Full-Time	372,000	373,214	471,693	400,000	567,885	167,885 96,192	140,782	24,857	105,556	119,843	58,620	118,227	567,885
511005	Salaries, Part-Time	5,295	4,809	7,500	6,000	13,360	7,360 5,860	11,440	1,920	-	-	-	-	13,360
511300	Overtime	57,606	54,388	55,000	65,000	57,200	(7,800) 2,200	-	-	45,760	11,440	-	-	57,200
Total Personnel Services		434,901	432,411	534,193	471,000	638,445	167,445 104,252	152,222	26,777	151,316	131,283	58,620	118,227	638,445
Insurance and Benefits														
522000	FICA, Village Share	31,200	31,094	40,213	40,000	47,747	7,747 7,534	12,760	2,034	11,539	9,777	3,220	8,417	47,747
522300	IMRF, Village Share	46,200	46,037	55,247	54,000	60,659	6,659 5,412	15,766	2,412	14,684	12,740	3,584	11,473	60,659
521000	Health Insurance	62,000	61,875	93,193	71,000	152,582	81,582 59,389	45,100	2,016	28,113	36,634	7,608	33,111	152,582
521005	Life Insurance	135	135	194	160	239	79 45	54	5	57	65	15	43	239
521010	Dental Insurance	4,120	4,120	6,340	4,800	8,616	3,816 2,276	2,566	128	1,788	2,068	529	1,537	8,616
521015	Optical Insurance	-	-	-	50	223	173 223	223	-	-	-	-	-	223
Total Insurance and Benefits		143,655	143,261	195,187	170,010	270,066	100,056 74,879	76,469	6,595	56,181	61,284	14,956	54,581	270,066
Professional Services														
533005	Engineering Service Consulting Engineer for Village construction projects	12,452	17,440	16,000	16,000	16,000	- -	-	10,000	6,000	-	-	-	16,000
533030	Miscellaneous Professional Service Drug Screens & OSHA Testing Environment Commission \$1,000 Conservation Foundation Membership \$2,000	1,500	1,130	2,000	2,000	3,260	1,260 1,260	3,260	-	-	-	-	-	3,260
Total Professional Services		13,952	18,570	18,000	18,000	19,260	1,260 1,260	3,260	10,000	6,000	-	-	-	19,260
Contractual Services														
552005	General Insurance	83,140	75,978	82,867	82,000	83,172	1,172 305	83,172	-	-	-	-	-	83,172
542100	Disposal Service	6,000	4,897	10,000	10,000	5,000	(5,000) (5,000)	-	-	-	5,000	-	-	5,000
550005	Mosquito Control Expense Spraying of the Village due to West Nile virus concerns	103,000	103,511	113,500	113,500	110,620	(2,880) (2,880)	110,620	-	-	-	-	-	110,620
544200	Rental Expense Rental of equipment for roadway work and street lighting	1,000	141	5,000	5,000	5,000	- -	-	-	2,000	1,000	1,000	1,000	5,000
542200	Snow Removal Expense Salt purchase for snow removal Deicing Chemicals Contracted snow removal Miscellaneous	147,000 28,500 72,000 2,500	117,548 9,709 47,260 -	132,000 28,500 72,000 3,500	132,000 28,500 72,000 3,500	87,488 12,400 114,465 975	(44,512) (44,512) (16,100) (16,100) 42,465 42,465 (2,525) (2,525)	- - - -	- - - -	87,488 12,400 114,465 975	- - - -	- - - -	- - - -	87,488 12,400 114,465 975
Total Snow Removal Expense		250,000	174,517	236,000	236,000	215,328	(20,672) (20,672)	-	-	215,328	-	-	-	215,328
542415	Tree Removal Expense EAB tree removal and stump grinding	87,000	86,678	31,000	31,000	31,000	- -	-	-	-	31,000	-	-	31,000

**GENERAL FUND (100)**  
**PUBLIC WORKS (1006000)**

									Expenditures by Division						
									FY 2019 Budget						
		FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019 Budget vs FY 2018		Administration	Engineering	Road & Bridge	Forestry	Fleet	Facilities	Total
		BUDGET	ACTUAL	BUDGET	PROJECTED	BUDGET	Projected	Budget	1006010	1006020	1006030	1006040	1006050	1006060	Expenditures
529000	Uniform Service Uniform rental service for Public Works staff	6,000	4,003	8,500	8,500	8,500	-	-	8,500	-	-	-	-	-	8,500
542400	Landscaping Services	105,000	102,812	90,300	90,300	127,050	36,750	36,750	-	-	-	127,050	-	-	127,050
543020	Maintenance, Building Public Works \$23,500 Police Facility \$67,902 Village Hall \$84,200	17,000	17,952	17,000	17,000	175,602	158,602	158,602	-	-	-	-	-	175,602	175,602
543025	Maintenance, Equipment Maintenance of various equipment such as plows, spreaders, mowers	53,400	55,500	49,700	49,700	12,688	(37,012)	(37,012)	-	-	-	2,000	10,688	-	12,688
543080	Maintenance, Streets/Storm Sewer NPDES annual costs and annual reporting Cold patching of Village streets Small curb work Digging and replacing storm sewer inlets	50,000	8,934	124,000	124,000	110,950	(13,050)	(13,050)	-	-	110,950	-	-	-	110,950
543015	Maintenance, Bridges Upkeep and maintenance of Village bridges	5,000	485	5,000	5,000	5,000	-	-	-	-	5,000	-	-	-	5,000
543070	Maintenance, Street Lights Rewiring of street lights, bulbs, fuses, etc. and repairing fallen poles by Village or outside contractors.	40,000	44,976	65,000	65,000	65,000	-	-	-	-	65,000	-	-	-	65,000
543055	Maintenance, Safety Equipment Safety equipment purchase, i.e. hard hats, safety glasses	3,750	3,915	2,500	2,500	2,500	-	-	2,500	-	-	-	-	-	2,500
543075	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	24,875	25,946	7,000	7,000	7,000	-	-	-	-	7,000	-	-	-	7,000
543035	Maintenance, Garage Public Works facility	2,728	2,501	6,000	6,000	9,500	3,500	3,500	-	-	-	-	9,500	-	9,500
543005	Maintenance, Pavement Markings	25,000	4,856	95,000	95,000	95,000	-	-	-	-	95,000	-	-	-	95,000
543085	Maintenance, Traffic Signals Maintenance of and rental agreements for traffic lights, bulbs, etc.	30,000	56,283	36,400	36,400	36,480	80	80	-	-	36,480	-	-	-	36,480
542420	Leaf Removal Expense Maintenance on Leaf Vacuum Machines Leaf removal dump charges	24,731	23,173	20,000	20,000	20,000	-	-	-	-	-	20,000	-	-	20,000
543090	Maintenance- Vehicle		-	-	-	40,120	40,120	40,120	-	-	-	-	40,120	-	40,120
562205	Street Lighting Expense	116,747	131,668	104,100	104,100	104,700	600	600	-	-	104,700	-	-	-	104,700



GENERAL FUND (100)  
PUBLIC WORKS (1006000)

GENERAL FUND (100) PUBLIC WORKS (1006000)									Expenditures by Division						
									FY 2019 Budget						
									Administration	Engineering	Road & Bridge	Forestry	Fleet	Facilities	Total
									1006010	1006020	1006030	1006040	1006050	1006060	Expenditures
Electricity costs for all Village street lights															
Total Contractual Services		1,034,371	928,725	1,108,867	1,108,000	1,270,210	162,210	161,343	204,792	-	641,458	186,050	61,308	176,602	1,270,210
Communication															
555000	Printing Expense														
	Multi-Function Copier Lease	1,680	1,969	1,680	1,680	1,680	-	-	1,680	-	-	-	-	-	1,680
	Notification printing of any Village project	920	-	1,000	1,000	1,000	-	-	1,000	-	-	-	-	-	1,000
	Miscellaneous	-	208	-	-	-	-	-	-	-	-	-	-	-	-
	Total Printing Expense	2,600	2,177	2,680	2,680	2,680	-	-	2,680	-	-	-	-	-	2,680
554000	Advertising, Bids and Records	1,266	1,289	1,000	1,000	1,000	-	-	1,000	-	-	-	-	-	1,000
	Advertising and bid awards for roadway or infrastructure projects														
561015	Postage	1,000	135	1,000	1,000	1,000	-	-	1,000	-	-	-	-	-	1,000
553000	Telephone Expense	8,000	5,571	17,600	17,600	12,264	(5,336)	(5,336)	1,886	268	3,948	4,512	1,128	522	12,264
	Cell Phone and telephone usage for the department														
561055	Radios, Communication Equipment														
	Replacement of two-way radios/ cell phones	800	6,625	800	800	800	-	-	800	-	-	-	-	-	800
	Mobile radio replacement	1,000	491	1,000	1,000	1,000	-	-	1,000	-	-	-	-	-	1,000
	Total Radios, Communication Equipment	1,800	7,116	1,800	1,800	1,800	-	-	1,800	-	-	-	-	-	1,800
Total Communication		14,666	16,287	24,080	24,080	18,744	(5,336)	(5,336)	8,366	268	3,948	4,512	1,128	522	18,744
Professional Development															
558000	Travel & Training	7,000	7,274	7,500	7,500	8,500	1,000	1,000	7,300	-	-	1,000	-	200	8,500
558005	Reimbursement-meal		-	-	-	100	100	100	100	-	-	-	-	-	100
558010	Meeting Expense	200	57	500	500	-	(500)	(500)	-	-	-	-	-	-	-
558015	Dues	2,800	2,245	2,800	2,800	2,850	50	50	1,000	400	50	1,300	-	100	2,850
	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														
Total Professional Development		10,000	9,576	10,800	10,800	11,450	550	550	8,400	400	50	2,300	-	300	11,450
Operating Supplies															
564000	Books & Publication	200	154	200	200	200	-	-	200	-	-	-	-	-	200
562600	Gasoline	20,000	15,574	21,000	21,000	21,000	-	-	-	-	-	-	21,000	-	21,000
	Fuel purchase for Public Works vehicles														
561005	Office Supplies	2,030	2,155	2,500	2,500	2,500	-	-	2,500	-	-	-	-	-	2,500

GENERAL FUND (100)  
PUBLIC WORKS (1006000)

									Expenditures by Division						
									FY 2019 Budget						
		FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019 Budget vs FY 2018		Administration	Engineering	Road & Bridge	Forestry	Fleet	Facilities	Total
		BUDGET	ACTUAL	BUDGET	PROJECTED	BUDGET	Projected	Budget	1006010	1006020	1006030	1006040	1006050	1006060	Expenditures
561065	Miscellaneous	3,317	3,189	1,500	1,500	7,500	6,000	6,000	7,500	-	-	-	-	-	7,500
561070	Maintenance, Supplies Various small parts required for vehicles or equipment; road paint	3,140	2,921	3,100	3,100	3,100	-	-	3,100	-	-	-	-	-	3,100
561025	Tool Expense Tools for Public Works vehicles; various department tools	3,109	3,845	13,500	13,500	7,000	(6,500)	(6,500)	-	-	700	1,000	5,000	300	7,000
542410	Tree Purchase EAB tree replacement 50/50 tree replacement program	140,000	139,205	140,000	140,000	100,000	(40,000)	(40,000)	-	-	-	100,000	-	-	100,000
543065	Sidewalks	25,000	14,334	31,000	31,000	26,000	(5,000)	(5,000)	-	-	26,000	-	-	-	26,000
542405	Landscape Materials	7,066	6,715	11,000	11,000	11,000	-	-	-	-	-	11,000	-	-	11,000
Total Operating Supplies		203,862	188,091	223,800	223,800	178,300	(45,500)	(45,500)	13,300	-	26,700	112,000	26,000	300	178,300
TOTAL PUBLIC WORKS		1,855,407	1,736,922	2,114,927	2,025,690	2,406,475	380,685	291,448	466,809	44,040	885,653	497,429	162,012	350,532	2,406,475

## **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 2019 Budget**

- State shared motor fuel tax allotments are estimated at \$851,758
- \$75,000 budgeted for repairs to complete the selected roadway improvements
- \$262,500 transfer to the Debt Service fund
- Estimated Restricted Fund Balance at April 30, 2019 is \$1,143,578

### **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.

The 2014 study found that by 2019, the average road condition would decrease from an engineering assessment rating of 80 to 71 if no work was done. More importantly, the percentage of road area rated "Fair" or "Poor" (rating of 60 to 40) would increase to 18%. For the purposes of discussion, roads in these two categories were referred to as "approaching reconstruction." Roads with a score of 69 today would 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 would need to be reconstructed. The cost to resurface a road was \$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. In FY 19, a portion of the sales tax revenue will be used for non-road capital improvements.

**Fiscal Year 2018 Major Accomplishments**

The Village spent \$900,000 of MFT Funds to resurface 3.54 miles of streets in the Village. Roads included: Judith Circle; Angela Circle; Weisbrook Drive from Douglas Road to Fifth Street; Windcrest Drive; Orchard Avenue from Boulder Hill Pass to Windcrest Drive; Ashcroft Lane from Arboretum Way to Amherst Circle.; Templeton Drive; Plank Drive; Stonehill Drive from Woolley Road to Theodore Drive; Forest Avenue; Hickory Street from Forest Avenue to East Benton Street; East Benton Street from Hickory Street to Monroe Street; Wilson Place from Madison Street to East Benton Street; and Monroe Street from Forest Avenue to Wilson Place.

**FY 2019 Expenditure descriptions:**

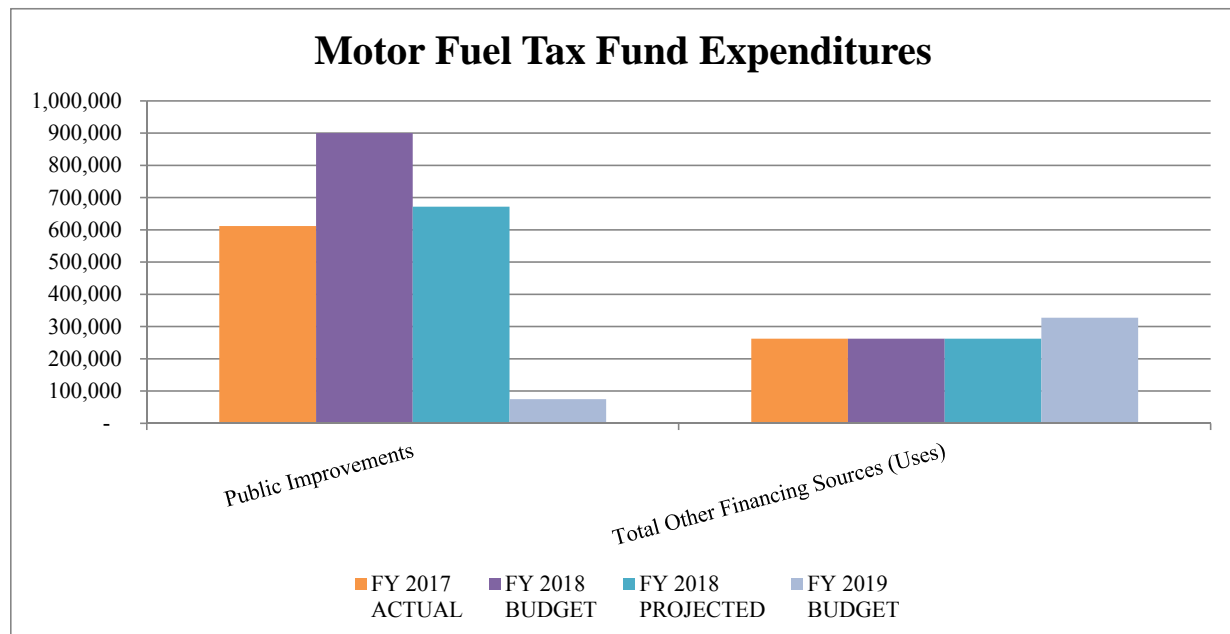
The Village will repair roads and alleys using \$75,000 of MFT Funds. The balance of the FY19 allotment will be used in FY20 for the reconstruction of South Harrison Street north of Washington Street; South Adams Street between Washington Street and Waubonsie Creek; and West Jackson Street between South Harrison Street and the Illinois Railnet railroad tracks.

**Strategic Plan Outcome**

- Safe and efficient infrastructure

# **MOTOR FUEL TAX FUND (200)**

	<b>FY 2017 ACTUAL</b>	<b>FY 2018 BUDGET</b>	<b>FY 2018 PROJECTED</b>	<b>FY 2019 BUDGET</b>	<i><b>FY 2019 Budget vs FY 2018 Projected Budget</b></i>	
<b>Beginning Fund Balance</b>	906,115	922,462	922,462	690,320	-25%	-25%
<b><u>REVENUES</u></b>						
State Allotments	885,751	850,000	851,758	851,758	0%	0%
Interest Income	4,857	3,300	3,600	4,000	11%	21%
<b>TOTAL REVENUE</b>	<b>890,607</b>	<b>853,300</b>	<b>855,358</b>	<b>855,758</b>	<b>0%</b>	<b>0%</b>
<b><u>EXPENDITURES</u></b>						
Public Improvements	611,760	900,000	825,000	75,000	-91%	-92%
<b>TOTAL EXPENDITURES</b>	<b>611,760</b>	<b>900,000</b>	<b>825,000</b>	<b>75,000</b>	<b>-91%</b>	<b>-92%</b>
<b>Revenues Over/(Under) Expenditures</b>	278,847	(46,700)	30,358	780,758	2472%	1772%
<b><u>Other Financing Sources/(Uses)</u></b>						
Transfer to Debt Service Fund	(262,500)	(262,500)	(262,500)	(262,500)	0%	0%
Transfer to TIF Fund	-	-	-	(65,000)	100%	100%
<b>Total Other Financing Sources (Uses)</b>	<b>(262,500)</b>	<b>(262,500)</b>	<b>(262,500)</b>	<b>(327,500)</b>	<b>25%</b>	<b>25%</b>
<b>Change in Fund Balance</b>	16,347	(309,200)	(232,142)	453,258	295%	247%
<b>Ending Fund Balance</b>	<b>922,462</b>	<b>613,262</b>	<b>690,320</b>	<b>1,143,578</b>	<b>66%</b>	<b>86%</b>



## **Tax Increment Financing (TIF) Fund**

The TIF Fund accounts for revenues and expenditures associated with the redevelopment activities within the Downtown TIF District established in September, 2016.

### **Fiscal Year 2019 Budget**

- Revenues total \$40,500
- Total expenditures of \$1,510,107
- Transfers from other Funds \$1,444,607
- Estimated ending Fund Balance of \$1,770,858

### **Challenges/Issues**

The TIF District creates many challenges as it was just established and will be two years old in September, 2018. Discussions are under way on three potential development sites. The Village owns all three sites and will use the properties to entice development. The TIF Fund received a loan from the General Fund to support expenditures including legal fees, consultant fees and a land purchase.

### **Major Accomplishments**

- Approved Redevelopment Agreement for block 11 within the District. The Reserve at Hudson Crossing is a \$64 million residential and commercial development, including 245 luxury rental units in two buildings, 506 total parking spaces, including 447 public parking spaces in two-story decks that will be owned by the Village and 12,000 square feet of commercial space on Washington for restaurants and retail
- Continued discussions with two other interested parties for the other two locations owned by the Village
- Requested quotes for infrastructure improvements to development blocks 4 & 5

### **FY 2019 Expenditure descriptions:**

- Block 11 public improvements of \$1,224,607 for design and construction of a 20 space parking lot, trash compactor, alley and utility improvements
- Block 4 & 5 improvements of \$220,000 for infrastructure design

### **Strategic Plan Outcome**

- Expanded downtown
- Expand commercial investment

**TAX INCREMENT FINANCING FUND (250)**

	<b>FY 2017 ACTUAL</b>	<b>FY 2018 BUDGET</b>	<b>FY 2018 PROJECTED</b>	<b>FY 2019 BUDGET</b>	<b>FY 2019 Budget vs FY 2018 Projected Budget</b>	
<b>Beginning Fund Balance</b>	-	(1,608,191)	(1,608,191)	(1,745,858)	9%	9%
<b><u>REVENUES</u></b>						
Property tax	-	40,000	19,604	39,000	99%	-3%
Interest Income	1,336	500	3,400	1,500	-56%	200%
<b>TOTAL REVENUE</b>	<b>1,336</b>	<b>40,500</b>	<b>23,004</b>	<b>40,500</b>	<b>76%</b>	<b>0%</b>
<b><u>EXPENDITURES</u></b>						
<b>Professional Services</b>						
Engineering	-	-	21,349	-	-100%	0%
Legal Services	115,240	50,000	70,000	50,000	-29%	0%
Miscellaneous Profesional Services			18,000	15,000	-17%	100%
<b>Total Professional Services</b>	<b>115,240</b>	<b>50,000</b>	<b>109,349</b>	<b>65,000</b>	<b>-41%</b>	<b>30%</b>
<b>Communication</b>						
Miscellaneous	-	500	322	500	55%	0%
	-	-	1,000	-	-100%	0%
<b>Public Improvements</b>						
Improvements	1,494,287	300,000	50,000	-	-100%	-100%
Block 11- Parking Lot	-	-	-	300,000	100%	100%
Block 11- Public Improvements	-	-	-	924,607	100%	100%
Block 4&5- Public Improvements	-	-	-	220,000	100%	100%
<b>TOTAL PUBLIC IMPROVEMENTS</b>	<b>1,494,287</b>	<b>300,000</b>	<b>50,000</b>	<b>1,444,607</b>	<b>2789%</b>	<b>382%</b>
<b>TOTAL EXPENDITURES</b>	<b>1,609,527</b>	<b>350,500</b>	<b>160,671</b>	<b>1,510,107</b>	<b>100%</b>	<b>331%</b>
<b>Revenues Over/(Under) Expenditures</b>	<b>(1,608,191)</b>	<b>(310,000)</b>	<b>(137,667)</b>	<b>(1,469,607)</b>	<b>968%</b>	<b>374%</b>
<b>Other Financing Sources/(Uses)</b>						
Transfer from MFT Fund	-	-	-	65,000	100%	100%
Transfer from Capital Improvement Fund	-	-	-	1,153,842	100%	100%
Transfer from Water & Sewer Capital Fund	-	-	-	225,765	100%	100%
<b>Total Other Financing Sources/(Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,444,607</b>	<b>100%</b>	<b>100%</b>
<b>Change in Fund Balance</b>	<b>(1,608,191)</b>	<b>(310,000)</b>	<b>(137,667)</b>	<b>(25,000)</b>	<b>-82%</b>	<b>-92%</b>
<b>Ending Fund Balance</b>	<b>(1,608,191)</b>	<b>(1,918,191)</b>	<b>(1,745,858)</b>	<b>(1,770,858)</b>	<b>1%</b>	<b>-8%</b>

## **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, Motor Fuel Tax Fund and Capital Improvement 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 2019 Budget**

- This fund has revenues exceeding expenditures by \$650
- \$2,824,550 will be spent on paying debt service
- \$69,812 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, 2018, the Village has total gross outstanding debt of \$56,505,650 of which \$37,480,000 is principal. Additional descriptions of each bond issue are provided in the Financial Policy Section of the budget. The four outstanding debt issuances accounted for in this Fund are as follows:

- |   |                                     |
|---|-------------------------------------|
| • <u>Corporate Purpose 2011 Refunding Bonds</u> |                                     |
| Original Issue Amount: \$2,300,000              | Outstanding Principal: \$1,440,000  |
| Date of Maturity: December 15, 2024             | Outstanding Interest: \$ 207,700    |
| • <u>Corporate Purpose 2013 Refunding Bonds</u> |                                     |
| Original Issue Amount: \$6,770,000              | Outstanding Principal: \$6,590,000  |
| Date of Maturity: December 15, 2027             | Outstanding Interest: \$1,230,700   |
| • <u>Corporate Purpose 2014 Refunding Bonds</u> |                                     |
| Original Issue Amount: \$2,955,000              | Outstanding Principal: \$2,345,000  |
| Date of Maturity: December 15, 2027             | Outstanding Interest: \$ 132,900    |
| • <u>Corporate Purpose Bond Series of 2016</u>  |                                     |
| Original Issue Amount: \$27,105,000             | Outstanding Principal: \$27,105,000 |
| Date of Maturity: December 15, 2039             | Outstanding Interest: \$17,454,350  |

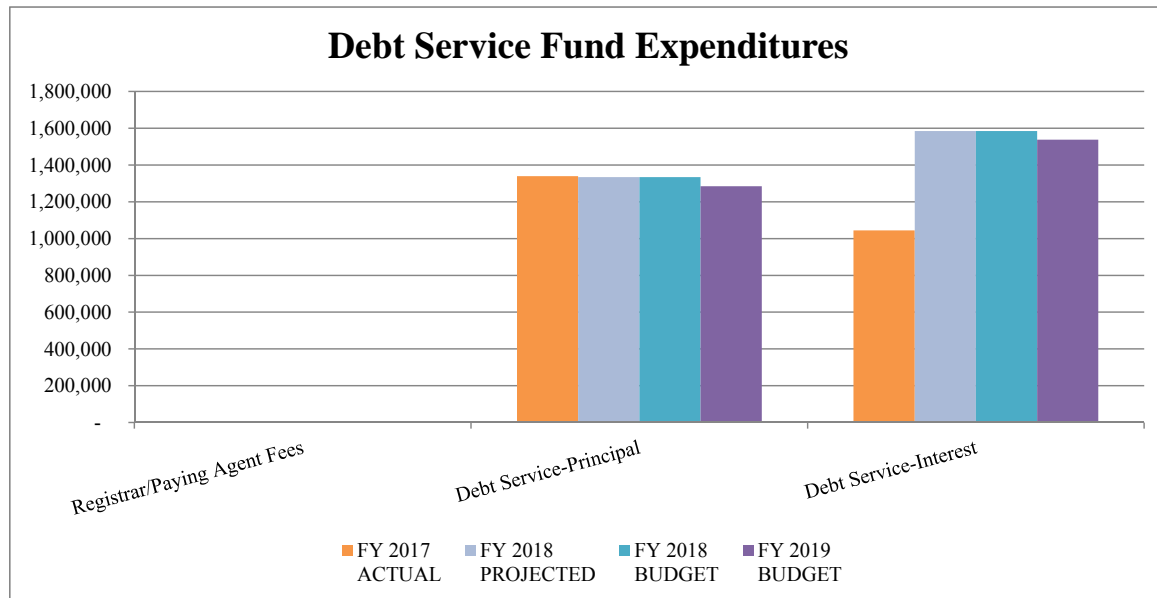


When issuing debt, the Village adheres to the following guidelines:

- √ 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, 2018, 5% of the equalized assessed valuation was approximately \$43,582,927. Outstanding principal of \$37,480,000 is under the limit.
- √ 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 (400)**

	<b>FY 2017 ACTUAL</b>	<b>FY 2018 BUDGET</b>	<b>FY 2018 PROJECTED</b>	<b>FY 2019 BUDGET</b>	<b>FY 2019 Budget vs FY 2018 Projected Budget</b>	
<b>Beginning Fund Balance</b>	65,965	68,040	68,040	69,162	2%	2%
<b>REVENUES</b>						
Transfer In - General Fund	2,126,525	2,660,516	2,660,316	1,139,900	-57%	-57%
Transfer In - MFT Fund	262,500	262,500	262,500	262,500	0%	0%
Transfer In- Capital Impr. Fund	-	-	-	1,422,650	100%	100%
Interest	1,057	300	200	150	-25%	-50%
<b>TOTAL REVENUE</b>	<b>2,390,082</b>	<b>2,923,316</b>	<b>2,923,016</b>	<b>2,825,200</b>	<b>-3%</b>	<b>-3%</b>
<b>EXPENDITURES</b>						
Registrar/Paying Agent Fees	2,981	2,200	1,250	1,250	0%	-43%
Debt Service-Principal	1,340,000	1,335,000	1,335,000	1,285,000	-4%	-4%
Debt Service-Interest	1,045,025	1,585,644	1,585,644	1,538,300	-3%	-3%
<b>TOTAL EXPENDITURES</b>	<b>2,388,006</b>	<b>2,922,844</b>	<b>2,921,894</b>	<b>2,824,550</b>	<b>-3%</b>	<b>-3%</b>
<b>Revenues Over/(Under) Expenditures</b>	2,076	472	1,122	650	-42%	38%
<b>Change in Fund Balance</b>	2,076	472	1,122	650	-42%	38%
<b>Ending Fund Balance</b>	<b>68,040</b>	<b>68,512</b>	<b>69,162</b>	<b>69,812</b>	<b>1%</b>	<b>2%</b>



**DEBT SERVICE FUND (400)**

		<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2018</b>	<b>FY 2019</b>	<i><b>FY 2019 Budget vs FY 2018 Projected Budget</b></i>	
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>BUDGET</b>		
<b><u>Professional Services</u></b>							
533140	Registrar/Paying Agent Fees	2,981	2,200	1,250	1,250	-	(950)
	<b>Total Professional Services</b>	<b>2,981</b>	<b>2,200</b>	<b>1,250</b>	<b>1,250</b>	<b>-</b>	<b>(950)</b>
<b><u>Debt Service</u></b>							
580105	Debt Principal						
	2006A - Village Hall & Town Center	500,000	525,000	525,000	-	(525,000)	(525,000)
	2009 - Douglas Rd	320,000	285,000	285,000	-	(285,000)	(285,000)
	2011 - Refunding 2004A	180,000	180,000	180,000	180,000	-	-
	2013-Refunding Bond	45,000	45,000	45,000	45,000	-	-
	2014-Refunding Bond	295,000	300,000	300,000	860,000	560,000	560,000
	2016-Police Headquarters	-	-	-	200,000	200,000	200,000
	<b>Total Debt Principal</b>	<b>1,340,000</b>	<b>1,335,000</b>	<b>1,335,000</b>	<b>1,285,000</b>	<b>(50,000)</b>	<b>(50,000)</b>
580205	Bond Payments - Interest						
	2006A - Village Hall & Town Center	44,075	22,575	22,575	-	(22,575)	(22,575)
	2009 - Douglas Rd	25,269	12,469	12,469	-	(12,469)	(12,469)
	2011 - Refunding 2004A	60,300	54,900	54,900	49,500	(5,400)	(5,400)
	2013-Refunding Bond	198,500	197,600	197,600	196,700	(900)	(900)
	2014-Refunding Bond	82,250	76,350	76,350	70,350	(6,000)	(6,000)
	2016-Police Headquarters	634,631	1,221,750	1,221,750	1,221,750	-	-
	<b>Total Bond Payments - Interest</b>	<b>1,045,025</b>	<b>1,585,644</b>	<b>1,585,644</b>	<b>1,538,300</b>	<b>(47,344)</b>	<b>(47,344)</b>
	<b>Total Debt Service</b>	<b>2,385,025</b>	<b>2,920,644</b>	<b>2,920,644</b>	<b>2,823,300</b>	<b>(97,344)</b>	<b>(97,344)</b>
<b>TOTAL DEBT SERVICE FUND</b>		<b>2,388,006</b>	<b>2,922,844</b>	<b>2,921,894</b>	<b>2,824,550</b>	<b>(97,344)</b>	<b>(98,294)</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 accumulated reserves, grant revenue or General Obligation Debt Issuances. All of these projects are contracted out with general oversight provided by Village staff.

### **Fiscal Year 2019 Budget**

- Revenues total \$3,953,000
- Expenditure budget of \$8,973,000. \$8 million for the new Police Headquarters
- Transfers out to other Funds total \$2,906,992
- There are 10 projects for FY 2019 including completion of the new Police Headquarters.

### **Challenges/Issues**

Funding for FY 2019 capital improvements is from the 2016 Bond Issuance to pay for the new police headquarters and the 0.75% Home Rule Sales Tax instituted January 1, 2016. Funding for all the identified capital improvements is always challenging as revenues are not sufficient to complete them all. Annually, through the updating of the Capital Improvement Plan, projects are selected based on available funding. Current revenues will be used to pay the annual debt service on the 2016 Bond Issuance for the new police headquarters through December, 2037 and on downtown development infrastructure improvements for the next three fiscal years.

### **Major Accomplishments**

- Continued support of IDOT's US 34 reconstruction project
- Commenced construction of the new Police Headquarters
- Reconstructed Woolley Road at the new Police Headquarters
- Replaced the shingles on the salt dome roof
- Purchased, installed, and began implementation of enterprise resource planning software
- Completed the Wolf's Crossing Phase I (environmental) engineering

### **FY 2019 Expenditure descriptions:**

- Village share of new traffic signal at South Concord Drive and Galena Road (\$150,000) – partner with the Village of Montgomery and Kendall County
- Village Hall and Public Works Facility security camera system (\$46,000)
- Computer upgrades for the Police Facility (\$225,000) – network switch and system upgrades
- Village share of IDOT's US 30 reconstruction project (\$21,000) – Harvey Road and Treasure Drive
- Village share of IDOT's US 34 reconstruction project (\$71,000)

- Police Headquarters (\$8,000,000) – complete construction
- Continued implementation of enterprise resource planning software (\$200,000)
- Installation of new MDT's in police fleet (\$110,000)
- Wolf's Crossing Rd (\$150,000) –Phase 2 and 3 (design and right-of-way acquisition) engineering

**Strategic Plan Outcome**

- Safe and efficient infrastructure
- Safe and efficient Wolf's Crossing

**CAPITAL IMPROVEMENT FUND (300)**

	<b>FY 2017 ACTUAL</b>	<b>FY 2018 BUDGET</b>	<b>FY 2018 PROJECTED</b>	<b>FY 2019 BUDGET</b>	<b>FY 2019 Budget vs FY 2018 Projected Budget</b>	
<b>Beginning Fund Balance</b>	799,452	30,163,626	30,163,626	9,525,452	-68%	-68%
<b><u>REVENUES</u></b>						
Local Sales Tax	3,025,536	2,900,000	3,000,000	3,100,000	3%	7%
Local Motor Fuel Tax	-	-	476,000	720,000	51%	100%
Charges for Service	93,000	-	69,200	33,000	-52%	100%
Impact Fees	125,339	-	80,000	85,000	6%	100%
Interest	137,682	30,000	262,000	15,000	-94%	-50%
<b>TOTAL REVENUE</b>	<b>3,381,557</b>	<b>2,930,000</b>	<b>3,887,200</b>	<b>3,953,000</b>	<b>2%</b>	<b>35%</b>
<b><u>EXPENDITURES</u></b>						
<b>Professional Services</b>						
Paying Agent Fees	353,077	-	-	-	0%	0%
<b>Capital Improvements</b>						
Annual Road Program	1,455,894	700,000	817,767	-	-100%	-100%
Traffic signal@Concord & Galena	-	-	-	150,000	100%	100%
Village Hall camera system	-	-	-	46,000	100%	100%
Network switch for PD	-	-	-	145,000	100%	100%
Computer upgrade PD	-	-	-	80,000	100%	100%
Computer Systems (PD Vehicles)	-	110,000	-	110,000	100%	0%
US 30-Village Share (IDOT)	-	-	-	21,000	100%	100%
Rt. 71-Village Share (IDOT)			90,000	-	-100%	0%
Police Facility (New)	2,120,501	23,000,000	20,000,000	8,000,000	-60%	-65%
Orchard Rd	86,280	-	62,014	71,000	14%	100%
Woolley Road Improvements			469,080	-	-100%	0%
Salt Dome Roof Repair	-	60,000	29,200	-	-100%	-100%
Village Hall Expenditures	226,258	590,000	590,000	200,000	-66%	-66%
Wolf Road section 1-phase 2,3	-	-	-	150,000	100%	100%
Wolf's Crossing Rd	440,887	644,800	1,195,113	-	-100%	-100%
Total Capital Improvements	4,491,866	25,104,800	23,253,174	8,973,000	-61%	-64%
<b>TOTAL EXPENDITURES</b>	<b>4,844,943</b>	<b>25,104,800</b>	<b>23,253,174</b>	<b>8,973,000</b>	<b>-61%</b>	<b>-64%</b>
<b>Revenues Over/(Under)</b>						
<b>Expenditures</b>	(1,463,386)	(22,174,800)	(19,365,974)	(5,020,000)	-74%	-77%
<b>Other Financing Source/(Use)</b>						
Transfer In - Escrow	973,583	-	-	-	0%	0%
Transfer to General Fund	-	(700,000)	-	-	0%	-100%
Transfer to Vehicle Fund	-	(50,000)	(50,000)	(330,500)	561%	561%
Transfer to Debt Service Fund	(1,134,631)	(1,222,200)	(1,222,200)	(1,422,650)	16%	16%
Transfer to TIF Fund	-	-	-	(1,153,842)	100%	100%
Bond Proceeds (net of issuance)	30,988,608	-	-	-	0%	0%
<b>TOTAL</b>	<b>30,827,560</b>	<b>(1,972,200)</b>	<b>(1,272,200)</b>	<b>(2,906,992)</b>	<b>129%</b>	<b>47%</b>
<b>Ending Fund Balance</b>	<b>30,163,626</b>	<b>6,016,626</b>	<b>9,525,452</b>	<b>1,598,460</b>	<b>-83%</b>	<b>-73%</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, five water towers, the radium removal systems, 180 miles of water main, 2,800 fire hydrants and several thousand feet of water service lines. The system has 11,700 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 are increasing with the hiring of an engineering intern in FY 2019. The labor force remains at the same levels as previous years.

	<b>Actual FY 2015</b>	<b>Actual FY 2016</b>	<b>Actual FY 2017</b>	<b>Budget FY 2018</b>	<b>Projected FY 2018</b>	<b>Budget FY 2019</b>
<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	-	-
Public Works Assistant Director	1.00	1.00	1.00	1.00	2.00	2.00
Administrative Assistant	1.50	1.00	1.00	1.50	1.00	1.50
Facilities Manager	-	-	-	1.00	1.00	1.00
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	6.50	9.00	9.00	9.00	6.00	6.00
Technicians II	5.00	4.00	4.00	4.00	7.00	7.00
Seasonal			1.00	1.00	1.00	1.00
<b>Total</b>	<b>21.00</b>	<b>22.00</b>	<b>23.00</b>	<b>24.50</b>	<b>24.00</b>	<b>24.50</b>

### **Fiscal Year 2019 Budget**

- Total revenues of \$6.4 million
- Total expenses of \$5.0 million
- Transfer to Water & Sewer Capital Fund of \$1.3 million
- Ending Unrestricted Net Assets Balance of \$2.1 million

### **Revenues**

Budgeted total revenues are estimated to increase 23% over fiscal year 2018

- The largest component of water revenue is user charges which are estimated to increase by 25% due an increase in volume sold and due to rate increases approved September 5, 2017.
- Grant revenue from the treasury rebate received on the 2009 bond issue ended in December 2017.
- Interest earnings are estimated to increase 47% (\$8,000) because of increased rates.
- Donations/contributions are estimated to increase 70% (\$7,600) from increased employee insurance contributions.

### **Expenses**

Total operating expenses decreased by 4% (\$191,354) compared to the FY 2018 Budget.

- Personnel services decreased 5% (\$55,935) due to an adjustment in allocation of salaries between the Water & Sewer fund and the General Fund.
- Insurance/benefits decreased 7% (\$30,687) due to an adjustment in allocation of benefits between the Water & Sewer fund and the General Fund.
- Professional services decreased 51% (\$108,509) as the one-time expense to study system improvements to support a new water treatment plant was not completed and has been moved to the Water & Sewer Capital Fund.
- Contractual services increased 4% (\$62,822)
  - General Insurance decreased (\$4,720) due to reductions in premiums.
  - Water Analysis increased (\$13,012) to conduct additional sampling as mandated by IEPA.
  - Building Maintenance increases (\$3,900) as building cleaning will now be paid from this account.
  - Well Maintenance increases of (\$41,130) to purchase surge suppressors' and uninterruptable power supplies. Well #9 will be pulled and inspected. Well #10 was pulled and inspected in FY18.
- Communication expenses increased 24% (\$15,610) due to increase in the cellular service plan.
- Professional development is increasing 1%.
- Operating supplies increased 20% (\$12,488) due to planned purchases of water meter supplies.
- Debt service payments decreased 5% (\$87,302) due to the defeasance of the 2006 Bond Issuance and less interest being paid on outstanding balances.

### **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 98% of the total revenues. Total operating revenues support operating expenses and some capital improvements to existing system components. The Village receives its water from a deep aquifer which the Illinois State Water Service estimates has approximately 20-40 years of supply at the current usage rates. The Village is studying alternative water sources to find a sustainable, cost effective alternative to groundwater.



### **Fiscal Year 2018 Major Accomplishments**

- The Village conducted a feasibility study for obtaining Lake Michigan water through the DuPage Water Commission.
- Initiated evaluation of potential sites for the water treatment plant.
- Completed annual rehab/relining program of old manholes and deteriorating sanitary lines in Village to reduce inflow and infiltration of storm water into the sanitary sewers.
- Monitored IDOT's US 34 reconstruction projects. Protected and adjusted Village facilities as necessary.
- Continued the annual leak detection and well meter testing programs to reduce real losses.
- Continued a 4-year valve exercising program.
- Implemented a proactive maintenance program for the Village's wells. Completed the pulling and maintenance of the Well #9 pump.
- Repaired the Well 4 manifold on the WRT system.
- Completed a water and sewer rate study. Based upon this study, the Village Board approved rate increases for the next five years to provide for both operations and some capital improvements.

### **Strategic Planning Objectives for Fiscal Year 2019**

- Safe and efficient infrastructure - 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.
- Monitor IDOT's US 34 roadway reconstruction project. Protect and adjust Village facilities as necessary.
- Sustainable water source – Select the preferred water source and begin preliminary engineering regarding system requirements.
- Safe and efficient infrastructure – Commence replacement of outdated water meters throughout the Village.

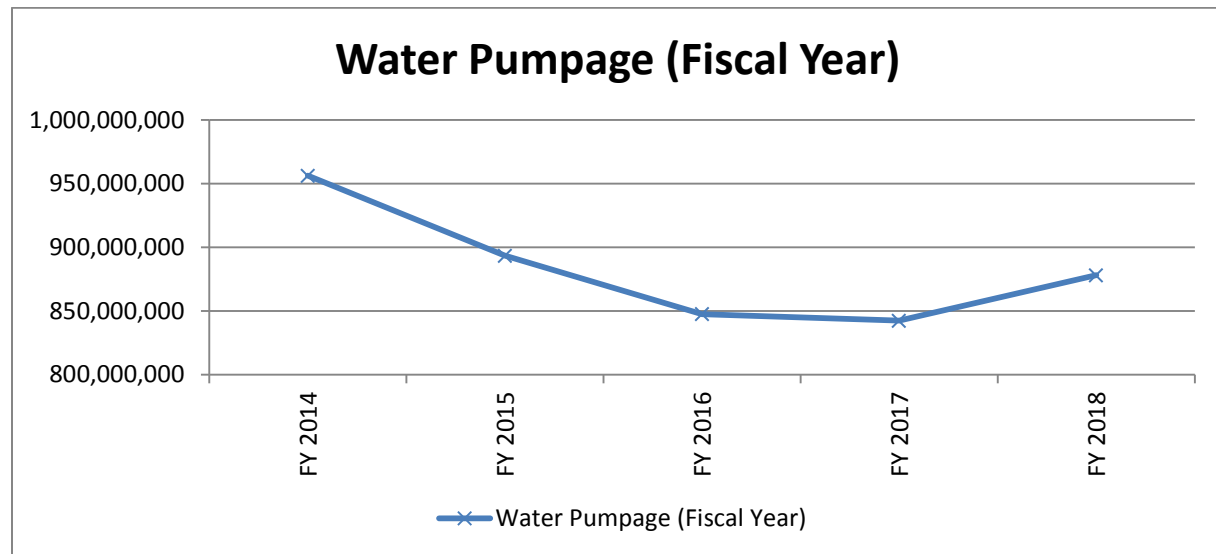
## Performance Measures

		Actual	Actual	Actual	Projected	Budget
Performance Indicator		FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
<b><u>Water System</u></b>						
Wells		8	8	8	8	8
Water Towers		5	5	5	5	5
# of Accounts		11,083	11,177	11,204	11,300	11,300
Population Served		32,902	33,995	34,647	33,800	34,414
Wells out of service (total hours)		4,200	1,000	3,000	1,500	1,500
Media change outs		2	1	4	1	1
Total B-boxes		11,071	11,083	11,081	11,303	11,303
B-box Inspected		1,054	1,362	1,663	1,800	1,800
B-box Repaired		73	53	168	200	125
Percentage B-box Repaired		1%	0%	2%	2%	1%
Total Meters		11,091	11,185	11,204	11,700	11,700
Meter/reader repaired		140	109	75	75	266
Percentage Meter/reader repaired		1%	1%	1%	1%	2%
Customer Meter Readings		66,556	45,194	67,167	67,167	70,528
Final reads		1,356	1,280	1,033	1,396	3,244
Well Readings		5,840	5,480	5,480	5,480	5,480
Shutoff (letter/shutoffs)		843	394	1,154	1,300	1,300
Service Calls from Property Owner		198	103	312	300	300
Miles of water main		162	167	172	180	180
Water leaks in main line		12	7	12	15	15
Leaks / mile of main		7%	4%	7%	8%	8%
Water leaks in service line		12	9	26	20	18
Water valves repaired or replaced		4	2	6	25	4
Total fire hydrants		2,272	2,285	2,772	2,800	2,800
Hydrants flushed		4,574	4,589	4,200	4,200	4,650
Percentage flushed		201%	201%	152%	150%	166%
Hydrants repaired or replaced		14	36	13	25	49
Percentage repaired		1%	2%	0%	1%	2%
<b><u>Sanitary System</u></b>						
# of Accounts		10,759	10,820	10,846	10,900	10,950
Shutoff for Fox Metro (letter/shutoffs)		368	177	291	291	265
Service Calls from Property Owner		40	36	25	30	30

### Water Pumpage by Month for Last Four Fiscal Years

	FY 2015	FY 2016	FY 2017	FY 2018
May	80,119,000	72,035,000	75,755,000	70,647,000
June	83,336,000	72,181,000	83,512,000	84,221,000
July	88,172,000	79,457,000	83,066,000	86,314,000
August	83,872,000	89,103,000	83,482,000	83,224,000
September	79,469,000	77,146,000	74,998,000	85,155,000
October	73,765,000	69,747,000	70,424,000	73,642,000
November	70,537,000	63,146,000	60,109,000	63,234,000
December	68,263,000	64,379,000	63,850,000	66,646,000
January	69,256,000	65,434,000	61,686,000	68,000,000
February	63,003,000	61,452,000	56,300,000	62,000,000
March	67,252,000	63,457,000	61,728,000	66,000,000
April	66,324,000	69,978,000	67,487,000	69,000,000
<b>Totals:</b>	<b>893,368,000</b>	<b>847,515,000</b>	<b>842,397,000</b>	<b>*878,083,000</b>

\*Estimated



**WATER AND SEWER FUND (500)**  
**FUND SUMMARY**

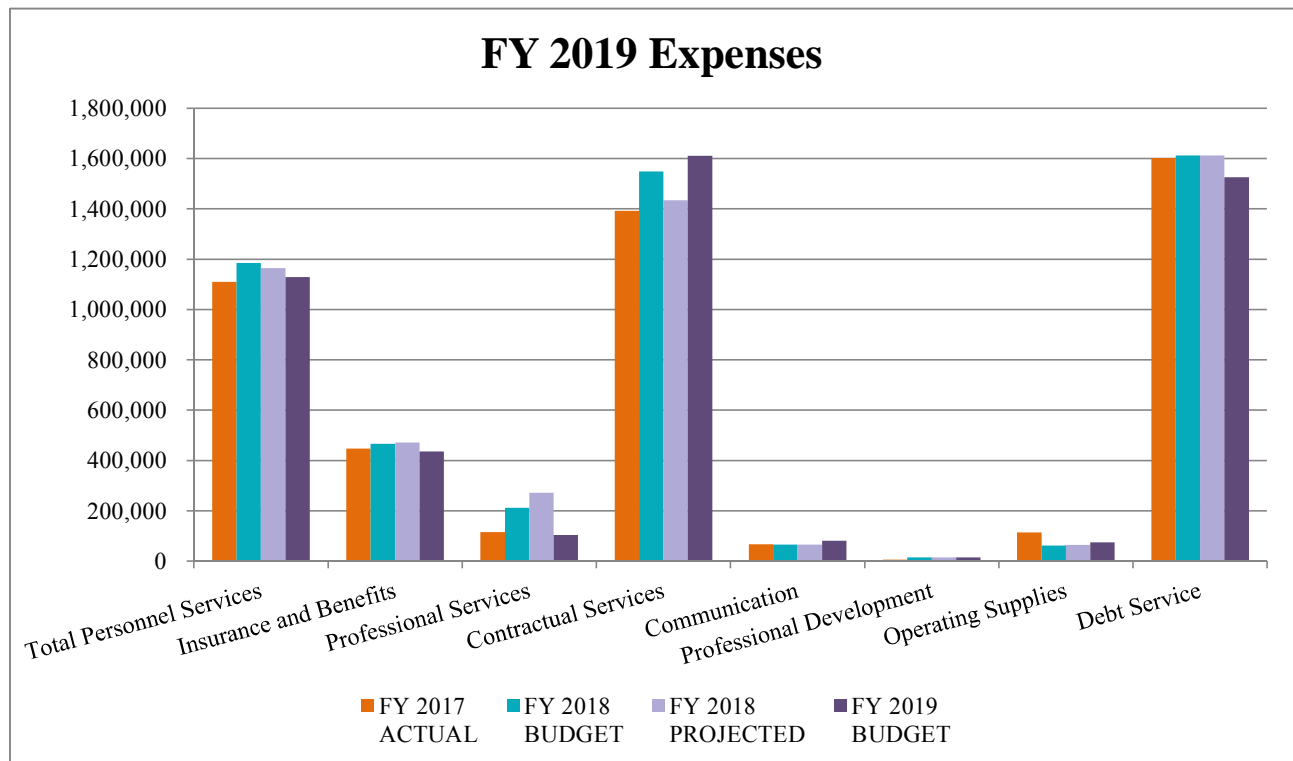
	<b>FY 2017 ACTUAL</b>	<b>FY 2018 BUDGET</b>	<b>FY 2018 PROJECTED</b>	<b>FY 2019 BUDGET</b>	<b>FY 2019 Budget vs FY 2018 Projected Budget</b>	
<b>Beginning Unrestricted Net Assets</b>	237,950	1,616,486	1,616,486	2,005,871	24%	24%
<b><u>REVENUES</u></b>						
Charges for Services	5,171,823	5,068,000	5,360,400	6,345,250	18%	25%
Permits	340	200	200	200	0%	0%
Grants	84,572	78,000	92,370	-	-100%	-100%
Interest	16,090	17,000	32,500	25,000	-23%	47%
Donations/Contributions	12,783	11,000	25,100	18,670	-26%	70%
Miscellaneous	45	-	15,000	-	-100%	0%
<b>TOTAL REVENUE</b>	<b>5,285,653</b>	<b>5,174,200</b>	<b>5,525,570</b>	<b>6,389,120</b>	<b>16%</b>	<b>23%</b>
<b><u>EXPENSES</u></b>						
Personnel Services	1,110,587	1,184,844	1,164,172	1,128,909	-3%	-5%
Insurance and Benefits	447,371	466,267	471,600	435,580	-8%	-7%
Professional Services	115,227	212,609	271,552	104,100	-62%	-51%
Contractual Services	1,391,955	1,548,395	1,434,853	1,611,217	12%	4%
Communication	67,650	65,600	66,200	81,210	23%	24%
Professional Development	5,633	15,400	15,400	15,560	1%	1%
Operating Supplies	113,967	62,600	64,600	75,088	16%	20%
Debt Service	1,601,733	1,612,808	1,612,808	1,525,506	-5%	-5%
<b>TOTAL EXPENSES</b>	<b>4,854,123</b>	<b>5,168,523</b>	<b>5,101,185</b>	<b>4,977,169</b>	<b>-2%</b>	<b>-4%</b>
<b>Change in Unrestricted Net Assets</b>	431,530	5,677	424,385	1,411,951	233%	24771%
<b><u>Other Financing Source/(Use)</u></b>						
Unrestricted Net Assets	965,181	-	-	-	0%	0%
Transfer to Water & Sewer Capital	214,325	-	-	(1,300,000)	100%	100%
Transfer to Vehicle Fund	(232,500)	(35,000)	(35,000)	-	-100%	-100%
<b>Total Other Financing Source/(Use)</b>	<b>947,006</b>	<b>(35,000)</b>	<b>(35,000)</b>	<b>(1,300,000)</b>	<b>3614%</b>	<b>3614%</b>
<b>Ending Unrestricted Net Assets</b>	<b>1,616,486</b>	<b>1,587,163</b>	<b>2,005,871</b>	<b>2,117,822</b>	<b>6%</b>	<b>33%</b>

**WATER AND SEWER FUND (500)**  
**REVENUE SUMMARY**

REVENUE	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET	FY 2019 Budget vs FY 2018	
					Projected	Budget
<b>Charges for Service</b>						
Inspections/Observations	2,942	10,000	1,500	1,000	-33%	-90%
Water	3,762,071	3,700,000	4,000,000	5,000,000	25%	35%
Sewer Maintenance	1,312,289	1,300,000	1,300,000	1,300,000	0%	0%
Meter Sales	1,362	-	3,400	2,000	-41%	100%
Bulk Water Sales	29,830	4,000	6,500	750	-88%	-81%
Consumption Reports	34,251	34,000	34,000	34,000	0%	0%
Reimbursements	28,653	20,000	15,000	7,500	-50%	-63%
Salary Reimbursements	425	-	-	-	0%	0%
<b>Total C.F.S</b>	<b>5,171,823</b>	<b>5,068,000</b>	<b>5,360,400</b>	<b>6,345,250</b>	<b>18%</b>	<b>25%</b>
<b>Permits</b>	340	200	200	200	0%	0%
<b>Grants</b>	84,572	78,000	92,370	-	-100%	-100%
<b>Interest</b>	16,090	17,000	32,500	25,000	-23%	47%
<b>Donations/Contributions</b>	12,783	11,000	25,100	18,670	-26%	70%
<b>Miscellaneous</b>	45	-	15,000	-	-100%	0%
<b>TOTAL REVENUE</b>	<b>5,285,653</b>	<b>5,174,200</b>	<b>5,525,570</b>	<b>6,389,120</b>	<b>16%</b>	<b>23%</b>

**WATER AND SEWER FUND (500)**  
**EXPENSE SUMMARY**

EXPENSES	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET	FY 2019 Budget vs FY 2018	
					Projected	Budget
<b>Personnel Services</b>						
Salaries Full-Time	1,075,752	1,112,344	1,109,172	1,059,469	-4%	-5%
Salaries Part-Time	11,222	17,500	5,000	12,240	145%	-30%
Overtime	23,613	55,000	50,000	57,200	14%	4%
<b>Total Personnel Services</b>	<b>1,110,587</b>	<b>1,184,844</b>	<b>1,164,172</b>	<b>1,128,909</b>	<b>-3%</b>	<b>-5%</b>
<b>Insurance and Benefits</b>	447,371	466,267	471,600	435,580	-8%	-7%
<b>Professional Services</b>	115,227	212,609	271,552	104,100	-62%	-51%
<b>Contractual Services</b>	1,391,955	1,548,395	1,434,853	1,611,217	12%	4%
<b>Communication</b>	67,650	65,600	66,200	81,210	23%	24%
<b>Professional Development</b>	5,633	15,400	15,400	15,560	1%	1%
<b>Operating Supplies</b>	113,967	62,600	64,600	75,088	16%	20%
<b>Debt Service</b>	1,601,733	1,612,808	1,612,808	1,525,506	-5%	-5%
<b>TOTAL EXPENSES</b>	<b>4,854,123</b>	<b>5,168,523</b>	<b>5,101,185</b>	<b>4,977,169</b>	<b>-2%</b>	<b>-4%</b>



**WATER AND SEWER FUND (500)****OPERATIONS AND MAINTENANCE (5006070)**

		FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET	FY 2019 Budget vs FY 2018 Projected Budget	
Personnel Services							
511000	Salaries, Full-Time	1,075,752	1,112,344	1,109,172	1,059,469	(49,703)	(52,875)
511005	Salaries, Part-Time	11,222	17,500	5,000	12,240	7,240	(5,260)
511300	Overtime	23,613	55,000	50,000	57,200	7,200	2,200
Total Personnel Services		1,110,587	1,184,844	1,164,172	1,128,909	(35,263)	(55,935)
Insurance and Benefits							
522000	FICA	82,845	89,797	90,000	85,580	(4,420)	(4,217)
522300	IMRF	118,554	122,448	119,000	108,365	(10,635)	(14,083)
521000	Health Insurance	221,430	235,952	244,000	225,097	(18,903)	(10,855)
521005	Life Insurance	552	569	600	527	(73)	(42)
587600	Post Employment Benefits	7,442	-	-	-	-	-
521010	Dental Insurance	16,548	17,501	18,000	16,011	(1,989)	(1,490)
Total Insurance and Benefits		447,371	466,267	471,600	435,580	(36,020)	(30,687)
Professional Services							
533005	Engineering Expense	36,461	119,800	110,000	7,000	(103,000)	(112,800)
533010	Legal Services	-	2,000	-	2,000	2,000	-
533015	IT Services	39,762	54,000	25,000	58,700	33,700	4,700

**WATER AND SEWER FUND (500)****OPERATIONS AND MAINTENANCE (5006070)**

		<b>FY 2017 ACTUAL</b>	<b>FY 2018 BUDGET</b>	<b>FY 2018 PROJECTED</b>	<b>FY 2019 BUDGET</b>	<b><i>FY 2019 Budget vs FY 2018 Projected Budget</i></b>	
533030	Miscellaneous Professional Services						
	Credit Card & Collection Processing Fees	30,589	28,000	28,000	28,000	-	-
	VANCO Services	1,731	2,200	2,200	2,200	-	-
	Drug Screens	420	500	500	500	-	-
	OSHA Testing	-	600	600	600	-	-
	Miscellaneous	1,337	3,752	3,752	3,700	(52)	(52)
	Total Miscellaneous Professional Services	34,077	35,052	35,052	35,000	(52)	(52)
533140	Registrar/Paying Agent Fees	4,927	1,757	101,500	1,400	(100,100)	(357)
	Fees for all Water & Sewer debt						
	<b>Total Professional Services</b>	<b>115,227</b>	<b>212,609</b>	<b>271,552</b>	<b>104,100</b>	<b>(167,452)</b>	<b>(108,509)</b>

**Contractual Services**

552005	General Insurance	37,511	31,695	35,453	26,975	(8,478)	(4,720)
544200	Rental Expense	660	3,000	3,000	3,000	-	-
	Rental of equipment for water main breaks, water or sewer line repair						
529000	Uniform Service	4,647	8,200	8,000	8,200	200	-
	Uniform rental service staff						



**WATER AND SEWER FUND (500)****OPERATIONS AND MAINTENANCE (5006070)**

		<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b><i>FY 2019 Budget vs FY 2018</i></b>	
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>BUDGET</b>	<b><i>Projected</i></b>	<b><i>Budget</i></b>
543155	Water Analysis In-house water sampling Community Water Supply Testing Fund	8,918	25,000	25,000	38,012	13,012	13,012
541000	J.U.L.I.E. Underground utility location services	12,682	12,000	16,500	12,000	(4,500)	-
562200	Pumping Expense, Electricity Electricity expense for wells 3, 4, 6, 7, 8, 9, 10, and 11	475,099	507,000	507,000	506,500	(500)	(500)
543010	Maintenance Booster Stations	-	-	-	1,000	1,000	1,000
543020	Maintenance; Building Maintenance and security system fees on well houses and lift stations, and PW cleaning service	29,444	28,800	28,800	32,700	3,900	3,900
543025	Maintenance; Equipment Maintenance and repair to public works vehicles or equipment	19,416	39,500	39,500	49,500	10,000	10,000
543055	Maintenance; Safety Equipment Safety equipment for the chlorine rooms at the Village wells	4,547	2,000	2,000	2,000	-	-

**WATER AND SEWER FUND (500)****OPERATIONS AND MAINTENANCE (5006070)**

		<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2019 Budget vs FY 2018</b>	
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>BUDGET</b>	<b>Projected</b>	<b>Budget</b>
543035	Maintenance; Garage Public Works Facility garage	99	1,000	1,000	1,000	-	-
543110	Maintenance; Wells Maintenance and chemicals for wells 3, 4, 6, 7, 8, 9, 10 and 11	203,487	291,200	200,000	332,330	132,330	41,130
543060	Maintenance; Sewer Main Maintenance on all Village sewer lines including lift stations and televising lines	66,667	66,400	36,000	66,400	30,400	-
543100	Maintenance; Water Meters Maintenance on any water meter in the Village	33,947	14,000	14,000	14,000	-	-
543105	Maintenance; Water Tower Maintenance on the Village water towers and supplies, such as light bulbs and cathodic protection	1,839	5,000	5,000	5,000	-	-
543095	Maintenance; Water Main Maintenance on all Village water mains including all necessary parts	82,257	100,600	100,600	99,600	(1,000)	(1,000)

**WATER AND SEWER FUND (500)****OPERATIONS AND MAINTENANCE (5006070)**

		<b>FY 2017 ACTUAL</b>	<b>FY 2018 BUDGET</b>	<b>FY 2018 PROJECTED</b>	<b>FY 2019 BUDGET</b>	<i><b>FY 2019 Budget vs FY 2018 Projected Budget</b></i>	
543030	Maintenance; Fire Hydrants Purchase of new fire hydrants and maintenance of existing hydrants	8,353	13,000	13,000	13,000	-	-
543115	Maintenance; Radium Removal Operation of the radium removal equipment	402,382	400,000	400,000	400,000	-	-
<b>Total Contractual Services</b>		<b>1,391,955</b>	<b>1,548,395</b>	<b>1,434,853</b>	<b>1,611,217</b>	<b>176,364</b>	<b>62,822</b>

**Communication**

555000	Printing Expense Outsourcing the printing of utility bills	12,905	15,100	15,100	20,100	5,000	5,000
554000	Advertising, Bids and Records Advertising and bid award documents for water or sewer projects	96	500	1,100	500	(600)	-
561015	Postage Postage for utility bills	31,665	35,000	30,000	35,000	5,000	-

**WATER AND SEWER FUND (500)****OPERATIONS AND MAINTENANCE (5006070)**

		<b>FY 2017 ACTUAL</b>	<b>FY 2018 BUDGET</b>	<b>FY 2018 PROJECTED</b>	<b>FY 2019 BUDGET</b>	<b><i>FY 2019 Budget vs FY 2018 Projected Budget</i></b>	
553000	Telephone Expense All telecommunication expenses that include auto dialers for the SCADA system, lift stations, and cell phones	22,984	15,000	20,000	25,610	5,610	10,610
<b>Total Communication</b>		<b>67,650</b>	<b>65,600</b>	<b>66,200</b>	<b>81,210</b>	<b>15,010</b>	<b>15,610</b>
<b><u>Professional Development</u></b>							
558000	Travel and Training Continuing education classes, local and out- of-state for water operators and staff	4,412	4,700	4,700	4,700	-	-
558015	Dues American Water Works Association Illinois Rural Water Association Kane County Water National Safety Council Fox River Water Source	1,221	10,700	10,700	10,860	160	160
<b>Total Professional Development</b>		<b>5,633</b>	<b>15,400</b>	<b>15,400</b>	<b>15,560</b>	<b>160</b>	<b>160</b>

**WATER AND SEWER FUND (500)****OPERATIONS AND MAINTENANCE (5006070)**

		FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET	FY 2019 Budget vs FY 2018 Projected Budget	
Operating Supplies							
564000	Books & Publication	-	200	200	200	-	-
562600	Gasoline	27,210	39,900	39,900	39,888	(13)	(13)
	Gasoline purchase for Public Works vehicles						
561005	Office Supplies	1,374	3,000	3,000	3,000	-	-
	Day-to-day office supplies; i.e. pens, pencils, computer paper stationary, keys, etc						
561065	Miscellaneous	464	1,000	-	1,000	1,000	-
553150	Uncollectable Utility Bills	828	-	-		-	-
561070	Maintenance, Supplies	33	500	500	500	-	-
	Inspector supplies; i.e. daily log books, file folders, maps						
561025	Tool Expense	1,228	1,500	4,500	1,500	(3,000)	-
	Tools for vehicles, fire hydrants or water shut- offs						

**WATER AND SEWER FUND (500)****OPERATIONS AND MAINTENANCE (5006070)**

		<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b><i>FY 2019 Budget vs FY 2018 Projected Budget</i></b>	
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>BUDGET</b>	<b><i>Projected</i></b>	<b><i>Budget</i></b>
561040	Water Meter Supplies						
	Cable, repair parts, reading software, handheld support	82,830	16,500	16,500	29,000	12,500	12,500
	Total Water Meter Supplies	82,830	16,500	16,500	29,000	12,500	12,500
	<b>Total Operating Supplies</b>	<b>113,967</b>	<b>62,600</b>	<b>64,600</b>	<b>75,088</b>	<b>10,488</b>	<b>12,488</b>
<b>TOTAL WATER/SEWER OPERATION &amp; MAINTENANCE</b>		<b>3,252,390</b>	<b>3,555,715</b>	<b>3,488,377</b>	<b>3,451,663</b>	<b>(36,714)</b>	<b>(104,052)</b>

**WATER AND SEWER FUND (500)****OPERATIONS AND MAINTENANCE (5006070)**

		<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2019 Budget vs FY 2018</b>	
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>BUDGET</b>	<b>Projected</b>	<b>Budget</b>
<b>Debt Service</b>							
580100	Revolving Loan-Principal(1997 & 2004 IEPA loans)	61,261	71,517	71,517	73,316	1,799	1,799
580200	Revolving Loan-Interest(1997 & 2004 IEPA loans)	17,319	15,184	15,184	13,365	(1,819)	(1,819)
580135	2011 Bond Payment - Principal	130,000	130,000	130,000	145,000	15,000	15,000
580110	2012 Bond Payment - Principal	330,000	340,000	340,000	355,000	15,000	15,000
580115	2013 Bond Payment - Principal	10,000	10,000	10,000	10,000	-	-
580120	2014 Bond Payment - Principal	165,000	170,000	170,000	305,000	135,000	135,000
580145	2017 Bond Payment- Principal	-	-	-	330,000	330,000	330,000
580125	2006B Bond Payment - Principal	125,000	125,000	125,000	-	(125,000)	(125,000)
580140	2009 Bond Payment - Principal	300,000	310,000	310,000	-	(310,000)	(310,000)
580235	2011 Bond Payment - Interest	44,113	41,675	41,675	37,775	(3,900)	(3,900)
580210	2012 Bond Payment - Interest	38,400	31,800	31,800	21,600	(10,200)	(10,200)
580215	2013 Bond Payment - Interest	53,675	53,550	53,550	53,350	(200)	(200)
580220	2014 Bond Payment - Interest	27,813	25,750	25,750	22,350	(3,400)	(3,400)
580245	2017 Bond Payment- Interest	-	-	-	158,750	158,750	158,750
580225	2006B Bond Payment - Interest	8,633	5,313	5,313	-	(5,313)	(5,313)
580240	2009 Bond Payment - Interest	290,519	283,019	283,019	-	(283,019)	(283,019)
	<b>Total Debt Service</b>	<b>1,601,733</b>	<b>1,612,808</b>	<b>1,612,808</b>	<b>1,525,506</b>	<b>(87,302)</b>	<b>(87,302)</b>
<b>TOTAL WATER AND SEWER FUND</b>		<b>4,854,123</b>	<b>5,168,523</b>	<b>5,101,185</b>	<b>4,977,169</b>	<b>(124,016)</b>	<b>(191,354)</b>

## **Water and Sewer Capital Fund**

The Water and Sewer Fund is managed by the Public Works Director with the assistance of the Assistant Director of Public Works – Utilities. The water system includes eight wells, five water towers, the radium removal systems, 180 miles of water main, 2,800 fire hydrants and several thousand feet of water service lines. The system has 11,289 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 seven lift stations.

### **Fiscal Year 2019 Budget**

- Total revenues of \$130,000
- Transfer from the Water & Sewer Fund of \$1,300,000
- Transfers to the Tax Increment Financing Fund of \$226,000
- Total expenses of \$2,446,350
- Ending Unrestricted Net Assets Balance of \$4.2 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. The Village completed a utility rate study in FY 2018. Based upon this study, the Village Board approved rate increases for the next five years to provide funding for capital improvements.

### **Major Accomplishments**

- Lined Crofton Road sanitary sewers.
- Demolished the obsolete and abandoned Kendall Point Water Tower.
- Washed all water towers to remove dirt and mold from the outside of the towers.
- Selected a vendor and began installation of the new water meter system.

### **FY 2019 Expenditure descriptions:**

#### **Water Meter Replacement Program**

\$1,725,750 is budgeted to continue the meter/remote reader replacement program. This will be the first year of a five year program. The total program cost is estimated to be \$5.6 million.

#### **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.



#### Lift Station Engineering

Investigate and engineer the installation of emergency generators at six sanitary lift stations. Installing generators at these sites will allow all facilities to operate under emergency conditions. The cost of engineering is \$75,000.

#### Booster Station Repairs

The 2017 inspection of Booster Station 2 in the Kendall Point Subdivision identified required repairs to ensure this station will work. The budget includes \$130,000 for replacement of the inoperable Variable Frequency Drive (VFD) and other minor repairs. The VFD allows the pump to adjust the volume of water based upon demand, thereby allowing a consistent pressure in the system. Without the VFD, the pump will either be in an on-or-off condition.

#### Future Water Source

Included in the budget is \$405,000 to be used for either costs associated with proceeding with the initial planning for a future water plant or joining the DuPage Water Commission for the supply of water to the Village.

#### **Strategic Plan Outcome**

- Safe and efficient infrastructure
- Sustainable water source

**WATER & SEWER CAPITAL FUND (510)**

	<b>FY 2017 ACTUAL</b>	<b>FY 2018 BUDGET</b>	<b>FY 2018 PROJECTED</b>	<b>FY 2019 BUDGET</b>	<b>FY 2019 Budget vs FY 2018 Projected Budget</b>	
<b>Beginning Net Assets</b>	5,646,483	5,499,147	5,499,147	5,450,222	-1%	-1%
<b><u>REVENUES</u></b>						
Charges for Service						
Meter Tap on Fees	123,200	110,000	126,000	80,000	-37%	-27%
MXU Fees	29,787	30,000	31,000	25,000	-19%	-17%
Total Charges for Service	152,987	140,000	157,000	105,000	-33%	-25%
Interest	(7,730)	20,000	41,000	25,000	-39%	25%
<b>TOTAL REVENUE</b>	<b>145,257</b>	<b>160,000</b>	<b>198,000</b>	<b>130,000</b>	<b>-34%</b>	<b>-19%</b>
<b><u>EXPENSES</u></b>						
<b>Water Meter Supplies</b>	-	-	-	30,000	100%	100%
Water Meters for New Homes & Commercial Development						
Total Water Meter Supplies	-	-	-	30,000	100%	100%
<b>Capital Improvements</b>						
Utility System Improvements						
Engineering for Lift station generators	-	-	-	75,000	100%	100%
Booster station repairs	-	-	-	130,000	100%	100%
Alternative Water Source Study	6,173	-	-	-	0%	0%
Sanitary Sewer Lining Program	70,400	125,000	125,000	80,000	-36%	-36%
SCADA Replacements/Lift Stations	-	-	45,925	-	-100%	0%
Water Meter & Reader Replacement	-	600,000	-	1,725,750	100%	188%
Water Tower Demo.-Kendall Point	-	80,000	42,000	-	-100%	-100%
Water Tower Washing	-	45,000	34,000	-	-100%	-100%
Water Plant Improvements	-	400,000	-	405,600	100%	1%
Orchard Rd Loop/Booster Station	1,695	-	-	-	0%	0%
<b>Total Capital Improvements</b>	<b>78,268</b>	<b>1,250,000</b>	<b>246,925</b>	<b>2,416,350</b>	<b>879%</b>	<b>93%</b>
<b>TOTAL EXPENSES</b>	<b>78,268</b>	<b>1,250,000</b>	<b>246,925</b>	<b>2,446,350</b>	<b>891%</b>	<b>96%</b>
<b>Revenues Over/(Under) Expenses</b>	66,989	(1,090,000)	(48,925)	(2,316,350)	4634%	113%
<b>Other Financing Sources/(Uses)</b>						
Transfer to TIF Fund	-	-	-	(225,765)	100%	100%
Transfer From Water & Sewer Fund	(214,325)	-	-	1,300,000	100%	100%
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(214,325)</b>	<b>-</b>	<b>-</b>	<b>1,074,235</b>	<b>100%</b>	<b>100%</b>
<b>Ending Net Assets</b>	<b>5,499,147</b>	<b>4,409,147</b>	<b>5,450,222</b>	<b>4,208,107</b>	<b>-23%</b>	<b>-5%</b>

## **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 2017, the Village negotiated a five year extension of the current contract. Fiscal Year 2018 rates are \$19.58 per month for regular residential service and \$15.67 per month for senior citizen residential. Rates increase each May 1 based on the February to February CPI increase or the lessor of 2%. These services are billed bi-monthly. Residents pay \$1.00 per sticker for yard waste stickers. The current garbage contract expires on April 30, 2022.

### **Fiscal Year 2019 Budget**

- Total expenditures exceed revenues by \$7,670
- Estimated reserve balance of \$490,688 at April 30, 2019

### **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 2014	FY 2015	FY 2016	FY 2017
May	9,845	10,028	10,230	10,545
July	9,835	10,068	10,284	10,564
September	9,896	10,116	10,259	10,577
November	9,929	10,142	10,361	10,591
January	9,951	10,209	10,343	10,596
March	9,929	10,412	10,540	10,602

**GARBAGE COLLECTION FUND (560)**

	<b>FY 2017 ACTUAL</b>	<b>FY 2018 BUDGET</b>	<b>FY 2018 PROJECTED</b>	<b>FY 2019 BUDGET</b>	<b><i>FY 2019 Budget vs FY 2018</i></b>	
					<b><i>Projected</i></b>	<b><i>Budget</i></b>
<b>Beginning Net Assets</b>	513,437	505,490	505,490	498,359	-1%	-1%
<b><u>REVENUES</u></b>						
<b>Charges for Services</b>						
Disposal Fees	2,336,683	2,500,000	2,400,000	2,472,000	3%	-1%
Waste Stickers and Bins	1,387	1,200	1,200	1,200	0%	0%
<b>Total Charges for Services</b>	<b>2,338,069</b>	<b>2,501,200</b>	<b>2,401,200</b>	<b>2,473,200</b>	<b>3%</b>	<b>-1%</b>
<b>Interest</b>	462	500	475	200	-58%	-60%
<b>TOTAL REVENUE</b>	<b>2,338,531</b>	<b>2,501,700</b>	<b>2,401,675</b>	<b>2,473,400</b>	<b>3%</b>	<b>-1%</b>
<b><u>EXPENSES</u></b>						
<b>Professional Services</b>						
Disposal Service	2,346,478	2,450,000	2,408,806	2,481,070	3%	1%
<b>TOTAL EXPENSES</b>	<b>2,346,478</b>	<b>2,450,000</b>	<b>2,408,806</b>	<b>2,481,070</b>	<b>3%</b>	<b>1%</b>
<b>Revenues Over/(Under)</b>						
<b>Expenditures</b>	(7,947)	51,700	(7,131)	(7,670)	8%	-115%
<b>Change in Fund Balance</b>	(7,947)	51,700	(7,131)	(7,670)	8%	-115%
<b>Ending Net Assets</b>	<b>505,490</b>	<b>557,190</b>	<b>498,359</b>	<b>490,688</b>	<b>-2%</b>	<b>-12%</b>

## **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 Funds. Centralization will assist in prioritizing purchases for all departments.

### **Fiscal Year 2019 Budget**

Vehicle and equipment purchases of \$330,500 are included in the budget. The purchases will be benefiting the Police and Public Works departments. Funding will be provided from the Capital Improvement Fund from sales tax revenue collections.

### **Challenges/Issues**

Vehicles are eligible for replacement in accordance with the Village Vehicle Replacement Policy. The Village has more vehicles eligible for replacement than what can be replaced annually because of not having a replacement plan in previous years. The Village regularly monitors vehicle condition to determine if efforts to extend the service life of the vehicle 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 2019 Expenditure descriptions:**

#### **Vehicles**

- Police
  - Two sedan interceptors \$100,116
  - SUV \$ 36,344
- Public Works
  - Medium Duty Dump Truck w/ plow \$150,000
- Building & Zoning
  - Pick-up truck \$ 27,040

#### **Equipment**

- Police
  - Message Board/Speed Trailer \$ 17,000

### **Strategic Plan Outcome**

- Safe and efficient infrastructure

**VEHICLE FUND (600)**

	<b>FY 2017 ACTUAL</b>	<b>FY 2018 BUDGET</b>	<b>FY 2018 PROJECTED</b>	<b>FY 2019 BUDGET</b>	<b>FY 2019 Budget vs FY 2018 Projected Budget</b>	
<b>Beginning Net Assets</b>	-	37,508	37,508	76,855	105%	105%
<b><u>REVENUES</u></b>						
Asset Sales	17,495	5,000	37,200	40,000	8%	700%
Interest	1,193	400	230	-	0%	-100%
<b>TOTAL REVENUE</b>	<b>18,688</b>	<b>5,400</b>	<b>37,430</b>	<b>40,000</b>	<b>7%</b>	<b>641%</b>
<b><u>EXPENSES</u></b>						
<b>General Fund Purchases</b>						
Vehicle Purchase B&Z	24,785	-	-	27,040	100%	100%
Vehicle Purchase R&B	166,750	-	-	150,000	100%	100%
Vehicle Purchase Police	166,749	20,000	19,300	136,460	607%	582%
Equipment Police	23,203	-	-	17,000	100%	100%
Equipment R&B	101,755	30,000	34,318	-	-100%	-100%
<b>Total General Funds</b>	<b>483,242</b>	<b>50,000</b>	<b>53,618</b>	<b>330,500</b>	<b>516%</b>	<b>561%</b>
<b>Water &amp; Sewer Purchases</b>						
Vehicle Purchase W&S	128,683	35,000	29,465	-	-100%	-100%
Equipment W&S	101,755	-	-	-	0%	0%
<b>Total Water &amp; Sewer</b>	<b>230,438</b>	<b>35,000</b>	<b>29,465</b>	<b>-</b>	<b>-100%</b>	<b>-100%</b>
<b>TOTAL EXPENSES</b>	<b>713,680</b>	<b>85,000</b>	<b>83,083</b>	<b>330,500</b>	<b>298%</b>	<b>289%</b>
<b>Revenues Over/(Under) Expenses</b>	<b>(694,992)</b>	<b>(79,600)</b>	<b>(45,653)</b>	<b>(290,500)</b>	<b>536%</b>	<b>265%</b>
<b>Other Financing Source (Use)</b>						
Transfer from Capital Improvement Fund	500,000	50,000	50,000	330,500	561%	561%
Transfer from Water & Sewer Fund	232,500	35,000	35,000	-	-100%	-100%
<b>Total Other Financing Source/(Use)</b>	<b>732,500</b>	<b>85,000</b>	<b>85,000</b>	<b>330,500</b>	<b>289%</b>	<b>289%</b>
<b>Change in Fund Balance</b>	<b>37,508</b>	<b>5,400</b>	<b>39,347</b>	<b>40,000</b>	<b>2%</b>	<b>641%</b>
<b>Ending Net Assets</b>	<b>37,508</b>	<b>42,908</b>	<b>76,855</b>	<b>116,855</b>	<b>52%</b>	<b>172%</b>

## **Police Officers' Pension Fund**

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

### **Fiscal Year 2019 Budget**

- Total revenues exceed expenditures by \$1,275,677
- Municipal contribution of \$1,400,000 is the same as FY 2018
- Expenditures for FY 2019 total \$989,323
- Estimated Ending Net Assets Balance of \$30.4 million

### **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-four year amortization period.

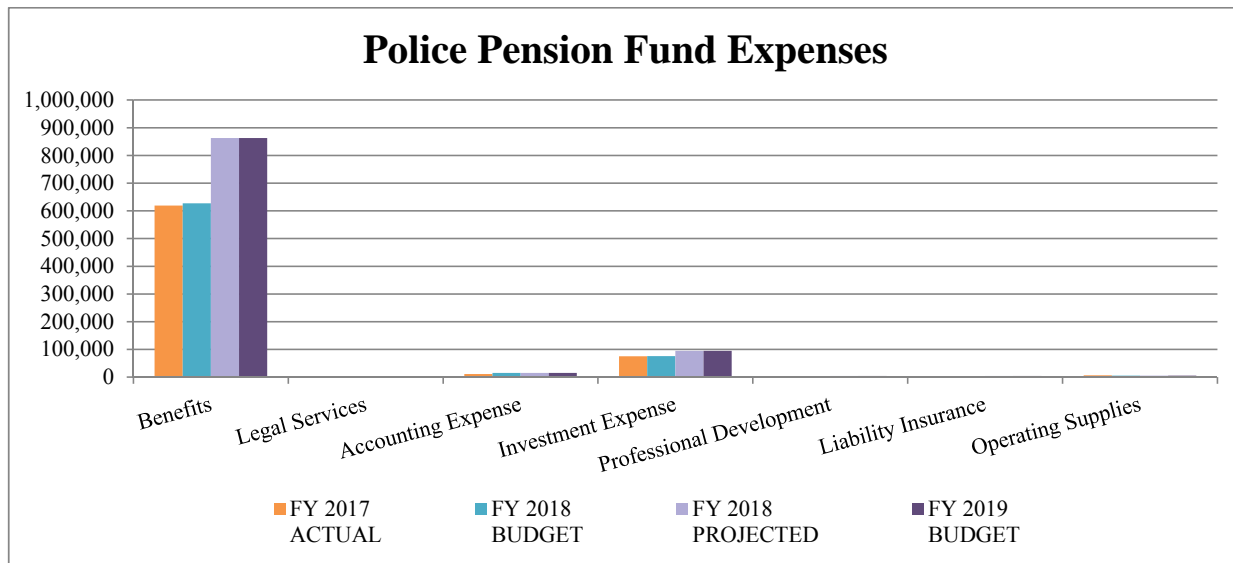
The Village Board has committed to contributing more than the required amount to ensure the 100% funding level by the end of the amortization period. The Village is not funding the total annual contribution with property taxes. General operating revenues have provided the additional amounts each year to meet the actuarially required contribution. The Village Board will need to increase property taxes to support the annual contributions in future years as general operating revenues will no longer be available to provide the additional support.

The actuarial report, presenting the actuarial position of the Fund as of April 30, 2017, showed that the Police Pension Fund had a funding level of 70.1% and a return on its investment of 8.86%.

As of April 30, 2018 the Police Pension Fund had ten retirees collecting monthly pensions. One more member has indicated their desire to retire in June of Fiscal Year 2019.

# **POLICE OFFICERS' PENSION FUND (800)**

	<b>FY 2017 ACTUAL</b>	<b>FY 2018 BUDGET</b>	<b>FY 2018 PROJECTED</b>	<b>FY 2019 BUDGET</b>	<b>FY 2019 Budget vs FY 2018 Projected Budget</b>	
<b>Beginning Net Assets</b>	22,553,626	26,176,298	26,176,298	29,121,909	11%	11%
<b><u>REVENUES</u></b>						
Employer Contribution						
Property Taxes	1,218,289	1,278,500	1,277,210	1,342,897	5%	5%
Village Contribution	331,722	121,500	153,223	57,103	-63%	-53%
Total Employer Contribution	1,550,011	1,400,000	1,430,433	1,400,000	-2%	0%
Employee Contributions	423,439	443,100	440,226	465,000	6%	5%
Interest Income	2,365,146	400,000	1,900,000	400,000	-79%	0%
<b>TOTAL REVENUES</b>	<b>4,338,596</b>	<b>2,243,100</b>	<b>3,770,659</b>	<b>2,265,000</b>	<b>-40%</b>	<b>1%</b>
<b><u>EXPENDITURES</u></b>						
Benefits	619,053	627,000	713,133	862,823	21%	38%
Legal Services	2,280	1,500	3,000	3,000	0%	100%
Accounting Expense	10,975	15,000	12,000	15,000	25%	0%
Investment Expense	74,973	76,000	85,000	95,000	12%	25%
Professional Development	2,289	3,300	3,500	4,000	14%	21%
Liability Insurance	-	-	3,865	4,000	3%	100%
Operating Supplies	6,353	5,500	4,550	5,500	21%	0%
<b>TOTAL EXPENDITURES</b>	<b>715,923</b>	<b>728,300</b>	<b>825,048</b>	<b>989,323</b>	<b>20%</b>	<b>36%</b>
<b>Revenues Over/(Under) Expenditures</b>	3,622,672	1,514,800	2,945,611	1,275,677	-57%	-16%
<b>Change in Fund Balance</b>	3,622,672	1,514,800	2,945,611	1,275,677	-57%	-16%
<b>Ending Net Assets</b>	<b>26,176,298</b>	<b>27,691,098</b>	<b>29,121,909</b>	<b>30,397,586</b>	<b>4%</b>	<b>10%</b>





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

---

**ORDINANCE NO. 18 – 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, 2018  
AND ENDING ON APRIL 30, 2019.**

---

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

This 17<sup>th</sup> day of April, 2018

Published in pamphlet form by authority of the President  
and Board of Trustees of the Village of Oswego on 18<sup>th</sup> day of April, 2018.

**ORDINANCE NO. 18 - 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, 2018 AND ENDING ON APRIL 30, 2019.**

---

**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 9, 2018, 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, 2018 and ending on April 30, 2019; and

**WHEREAS**, a Public Hearing on said proposed Budget was conducted on April 3, 2018 pursuant to legal notice published March 22, 2018 in the *Oswego Ledger*, 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, 2018 and ending April 30, 2019 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 17<sup>th</sup> day of April, 2018.

RYAN KAUFFMAN	<u>AYE</u>	JUDY SOLLINGER	<u>ABSENT</u>
KARIN MCCARTHY-LANGE	<u>AYE</u>	LUIS PEREZ	<u>ABSENT</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 17<sup>th</sup> day of April, 2018.

  
GAIL E. JOHNSON, VILLAGE PRESIDENT

  
TINA TOUCHETTE, VILLAGE CLERK

STATE OF ILLINOIS)

COUNTIES OF KENDALL)  
AND WILL

) SS

**CLERK'S CERTIFICATE**  
**(ORDINANCE)**

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

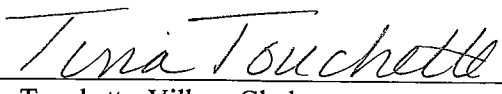
**AN ORDINANCE ADOPTING THE BUDGET FOR ALL CORPORATE PURPOSES OF THE VILLAGE OF OSWEGO, KENDALL AND WILL COUNTIES, ILLINOIS, IN LIEU OF THE APPROPRIATION ORDINANCE FOR THE FISCAL YEAR COMMENCING ON MAY 1, 2018 AND ENDING ON APRIL 30, 2019.**

which Ordinance was duly adopted by said Board of Trustees at a regular meeting held on the 17<sup>th</sup> day of April, 2018, approved by the Village President on the 17<sup>th</sup> day of April, 2018 and thereafter published in pamphlet form.

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

IN WITNESS WHEREOF, I have hereunto set my hand this 18<sup>th</sup> day of April, 2018.



  
Tina Touchette, Village Clerk  
Village of Oswego

## FY 2019 EMPLOYEE COMPENSATION DISCLOSURE (Public Act 97-0609)

(Amounts are based on Budgeted Salaries as of 5/01/18)

Employee Name	Employee Title	Department	Salaries FY 19	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	188,660.06	6,000.00	480.00	18,936.91	25.20	1,124.64	30.48	215,257.30	20	9
Burgner, Jeffery	Police - Chief	Police	146,964.16			28,571.43	10,037.42	698.52	190.80	186,462.33	20	12
Hughes, Jennifer	Director of Public Works/Village Engineer	Public Works	149,750.64	6,000.00	480.00	15,161.04	10,441.27	739.08	30.48	182,602.51	20	12
Delphey, Brad	Deputy Chief	Police	126,668.24			28,571.43	15,569.81	1,124.64	30.48	171,964.60	20	12
Horton, Mark	Finance Director	Finance	140,550.88			13,639.43	15,569.81	1,124.64	30.48	170,915.25	15	12
Norwood, Kevin	Commander	Police	117,965.84			28,571.43	20,289.16	1,124.64	30.48	167,981.55	20	12
Jensen, James	Deputy Chief	Police	129,776.36			28,571.43	6,396.63	1,124.64	30.48	165,899.53	20	12
Biggs, Christopher	Sergeant	Police	107,241.67			28,571.43	23,912.23	1,124.64	30.48	160,880.45	23	12
Blessing, William	Sergeant	Police	107,241.67			28,571.43	23,912.23	1,124.64	30.48	160,880.45	20	12
Bond, Page	Sergeant	Police	107,241.67			28,571.43	23,912.23	1,124.64	30.48	160,880.45	23	12
Bastin, Jason	Sergeant	Police	107,241.67			28,571.43	16,389.28	1,124.64	30.48	153,357.50	18	12
Nehring, Brian	Sergeant	Police	107,241.67			28,571.43	16,389.28	1,124.64	30.48	153,357.50	20	12
Sherwood, Robert	Sergeant	Police	107,241.67			28,571.43	16,389.28	1,124.64	30.48	153,357.50	23	12
Yackley, Shane	Sergeant	Police	107,241.67			28,571.43	16,389.28	1,124.64	30.48	153,357.50	18	12
Zenner, Rod	Community Dev. Director	Community Development	123,030.23		480.00	11,939.18	15,569.81	1,124.64	30.48	152,174.35	18	12
Santa, Andrew	Sergeant	Police	104,103.33			28,571.43	16,389.28	1,124.64	30.48	150,219.16	20	12
Barajas, Michael	Patrol	Police	93,253.62			28,571.43	23,912.23	1,124.64	30.48	146,892.40	18	12
Cosimo, Kelly	Patrol	Police	93,253.62			28,571.43	23,912.23	1,124.64	30.48	146,892.40	18	12
Guisti, Terry	Patrol	Police	93,253.62			28,571.43	23,912.23	1,124.64	30.48	146,892.40	20	12
Snow, Anthony	Patrol	Police	93,253.62			28,571.43	23,912.23	1,124.64	30.48	146,892.40	18	12
Torrance, Michael	Patrol	Police	93,253.62			28,571.43	23,912.23	1,124.64	30.48	146,892.40	20	12
Cummins, Bryan	Patrol	Police	93,253.62			28,571.43	16,389.28	1,124.64	30.48	139,369.45	20	12
Dilg, Brandon	Patrol	Police	93,253.62			28,571.43	16,389.28	1,124.64	30.48	139,369.45	18	12
Foote, Kenneth	Patrol	Police	93,253.62			28,571.43	16,389.28	1,124.64	30.48	139,369.45	15	12
Gerry, Joshua	Patrol	Police	93,253.62			28,571.43	16,389.28	1,124.64	30.48	139,369.45	20	12
Graver, Justin	Patrol	Police	93,253.62			28,571.43	16,389.28	1,124.64	30.48	139,369.45	18	12
Hackl, Ben	Patrol	Police	93,253.62			28,571.43	16,389.28	1,124.64	30.48	139,369.45	18	12
Hart, Scott	Patrol	Police	93,253.62			28,571.43	16,389.28	1,124.64	30.48	139,369.45	20	12
Melhouse, Ryan	Patrol	Police	93,253.62			28,571.43	16,389.28	1,124.64	30.48	139,369.45	18	12
Pan, Justin	Patrol	Police	93,253.62			28,571.43	16,389.28	1,124.64	30.48	139,369.45	18	12
Unger, Matthew	Patrol	Police	93,253.62			28,571.43	16,389.28	1,124.64	30.48	139,369.45	20	12
Vargas, Chad	Patrol	Police	93,253.62			28,571.43	16,389.28	1,124.64	30.48	139,369.45	18	12
Wicyk, Patrick	Patrol	Police	93,253.62			28,571.43	16,389.28	1,124.64	30.48	139,369.45	20	12
Bailey, Stephen	Patrol	Police	93,253.62			28,571.43	16,035.85	739.08	30.48	138,630.46	18	12
Dickey, Chad	Patrol	Police	93,253.62			28,571.43	16,035.85	739.08	30.48	138,630.46	23	12
Hayes, Rebecca	Patrol	Police	93,253.62			28,571.43	15,415.26	1,124.64	30.48	138,395.43	20	12
Lawrence, Steven	Patrol	Police	93,253.62			28,571.43	16,035.85	325.56	30.48	138,216.94	23	12
Mall, John	Patrol	Police	93,253.62			28,571.43	10,990.81	739.08	30.48	133,585.42	23	12
Burgwald, Shane	Patrol	Police	93,253.62			28,571.43	10,565.70	698.52	30.48	133,119.75	18	12
Sterioti, Frank	Patrol	Police	85,325.56			28,571.43	16,389.28	1,124.64	30.48	131,441.39	15	12
Slocum, Daniel	Patrol	Police	77,287.11			28,571.43	23,912.23	1,124.64	30.48	130,925.89	15	12
Spears, Cherese	Patrol	Police	93,253.62			28,571.43	7,538.88	325.56	30.48	129,719.97	20	12
Szliage, Joe	Patrol	Police	87,872.10			28,571.43	10,990.81	739.08	30.48	128,203.90	15	12
Zasada, Tim	Assistant Public Works Director-Utility	Public Works	99,840.00		480.00	9,688.74	15,569.81	1,124.64	30.48	126,733.67	15	9
Cole, Corinna	Economic Development Director	Economic Development	115,380.00			11,196.78	25.20	0.00	30.48	126,632.46	15	9
Runyon, Mark	Assistant Public Works Director-Admin	Public Works	98,572.06		480.00	9,565.70	15,569.81	1,124.64	30.48	125,342.69	20	12
Heitzman, Kristyn	Patrol	Police	79,556.13			28,571.43	16,035.85	739.08	30.48	124,932.97	15	12
Mumm, Matthew	Patrol	Police	94,753.62			28,571.43	25.20	0.00	30.48	123,380.73	20	12
Raasch, Steve	Facilities Manager	Public Works	90,000.00			8,733.84	20,289.16	1,124.64	30.48	120,178.12	10	9
Hoover, Jay	Building & Zoning Manager	Building & Zoning	93,783.54		480.00	9,101.00	15,569.81	1,124.64	30.48	120,089.48	12	9
Robinson, Billie	Assistant Finance Director	Finance	93,606.74			9,083.85	15,569.81	1,124.64	30.48	119,415.52	20	12

Employee Name	Employee Title	Department	Salaries FY 19	Car Allowance	Phone Allowance	Employer Pension Contribution	Employer Health Insurance	Employer Dental Insurance	Employer Life Insurance	Total Compensation	Vacation Days Granted	Sick Days Granted
Lombardi, Jordan	Patrol	Police	73,109.55			28,571.43	16,035.85	739.08	30.48	118,486.39	12	12
Burns, Christina	Assistant Village Administrator/Human Resource Director	Corporate	105,785.43		480.00	10,265.70	25.20	0.00	30.48	116,586.81	15	12
Most, Andrew	Patrol	Police	77,443.65			28,571.43	5,167.36	325.56	30.48	111,538.48	15	12
Catberro, Cassandra	Patrol	Police	73,109.55			28,571.43	7,538.88	325.56	30.48	109,575.90	13	12
Renzetti, Joe	IT Manager	Technology	83,741.67		480.00	8,126.52	15,569.81	1,124.64	30.48	109,073.12	15	12
Callahan, Anne	Purchasing Manager	Corporate	85,280.00			8,275.80	13,079.62	1,124.64	30.48	107,790.54	15	9
Gallup, Matthew	Patrol	Police	63,019.25			28,571.43	10,990.81	739.08	30.48	103,351.04	10	9
Fox, Ronald	Chief Building Inspector	Building & Zoning	80,271.23			7,789.73	10,441.27	739.08	30.48	99,271.79	20	12
Denatale, Anthony	Patrol	Police	64,083.85			28,571.43	5,167.36	1,124.64	30.48	98,977.76	10	9
Novy, James	Patrol	Police	63,285.40			28,571.43	5,167.36	325.56	30.48	97,380.22	10	9
Markowski, David	Superintendent/PW Street Operations	Public Works	74,725.70			7,251.58	13,606.17	739.08	30.48	96,353.01	20	12
Touchette, Tina	Village Clerk	Corporate	71,794.07			6,967.09	15,569.81	1,124.64	30.48	95,486.09	15	12
Jackson, Connie M	Records Supervisor	Police	71,608.16			6,949.05	15,569.81	1,124.64	30.48	95,282.14	20	12
Burbridge, Jim	Chief Infrastructure Inspector	Community Development	76,059.05			7,380.97	10,441.27	739.08	30.48	94,650.85	20	12
Morphey, Rick	Plumbing Inspector	Building & Zoning	75,777.54			7,353.65	10,441.27	739.08	30.48	94,342.02	18	12
Jardine, Zachary	Supervisor/Field Operations	Public Works	70,211.50			6,813.51	15,569.81	1,124.64	30.48	93,749.94	20	12
Garcia, Russ	Supervisor-/Ground Services	Public Works	69,171.50			6,712.59	15,569.81	1,124.64	30.48	92,609.02	20	12
Miller, Tracy	Supervisor/Facilities Services	Public Works	69,171.50			6,712.59	15,569.81	1,124.64	30.48	92,609.02	20	12
Bavuso, Anthony	Superintendent/Shop Operations	Public Works	65,022.89			6,310.00	15,569.81	1,124.64	30.48	88,057.82	10	9
Fisher, Michael	Combination Building Inspector	Building & Zoning	64,259.90			6,235.95	15,569.81	1,124.64	30.48	87,220.78	18	12
Schiber, Erin	Human Resource Generalist	Corporate	62,369.32			6,052.49	15,569.81	1,124.64	30.48	85,146.74	18	12
Williams, Everett	P.W. Tech. II	Public Works	60,634.68			5,884.15	15,569.81	1,124.64	30.48	83,243.76	20	12
Salmon, Bethany	Planner	Community Development	65,549.74			6,361.12	10,441.27	739.08	30.48	83,121.69	10	9
Schultz, Dan	P.W. Tech. II	Public Works	59,895.23			5,812.39	15,569.81	1,124.64	30.48	82,432.56	20	12
Justiz, Hector	Building Inspector	Building & Zoning	59,487.73			5,772.85	15,569.81	1,124.64	30.48	81,985.51	18	12
Simpson, Kenneth	Evidence Custodian	Police	55,161.60			5,353.03	20,289.16	1,124.64	30.48	81,958.91	10	9
Derdzinski, Vel	Deputy Village Clerk	Corporate	61,089.09			5,928.25	10,441.27	739.08	30.48	78,228.17	20	12
Lawrence, Denise	Executive Asst.	Police	69,709.12			6,764.76	25.20	325.56	30.48	76,855.12	18	12
Hoffman, Julie	Community Engagemant Coordinator- Events	Community Relations	62,400.00		480.00	6,055.46	6,396.63	1,124.64	30.48	76,487.21	10	9
St. Laurent, Kevin	P.W. Tech. I	Public Works	54,208.73			5,260.56	15,569.81	1,124.64	30.48	76,194.22	10	9
Neara, Cathleen	CALEA Manager	Police	59,570.53			5,780.88	10,037.42	698.52	30.48	76,117.84	18	12
Doud, Patrick	P.W. Tech. II	Public Works	53,289.01			5,171.31	15,569.81	1,124.64	30.48	75,185.25	18	12
Sturges, Jenette	Community Engagemant Coordinator- Marketing	Community Relations	62,400.00		480.00	6,055.46	5,167.36	325.56	30.48	74,458.86	10	9
Blair, Darcy	Staff Accountant	Finance	61,047.56			5,924.22	4,908.99	1,124.64	30.48	73,035.89	18	12
Densberger, Amy	Administrative Assistant	Police	50,918.40			4,941.26	15,569.81	1,124.64	30.48	72,584.59	10	9
Johnson, Pamela	B&Z Assistant	Community Development	48,654.84			4,721.60	16,389.28	1,124.64	30.48	70,920.83	10	9
Ebinger, Linda	Executive Assistant	Corporate	54,599.77			5,298.51	10,037.42	698.52	30.48	70,664.70	15	12
Bates, Amy	Permit Coordinator	Building & Zoning	48,654.84			4,721.60	15,569.81	1,124.64	30.48	70,101.37	10	9
Mikutis, Eric	P.W. Tech. I	Public Works	48,486.59			4,705.27	15,569.81	1,124.64	30.48	69,916.79	15	12
Towery, Sandy	P.W. Tech. II	Public Works	57,724.30			5,601.72	4,908.99	325.56	30.48	68,591.05	18	12
King, Robert	P.W. Tech. II	Public Works	51,387.31			4,986.76	10,441.27	739.08	30.48	67,584.90	18	12
Walat, Karen	Records Clerk	Police	45,663.28			4,431.29	15,569.81	1,124.64	30.48	66,819.50	18	12
Gunter, Michael	P.W. Tech. II	Public Works	55,817.43			5,416.67	4,908.99	325.56	30.48	66,499.14	18	12
Palomo, Ramon	P.W. Tech. I	Public Works	44,479.28			4,316.39	15,569.81	1,124.64	30.48	65,520.60	12	12
Navarro, Jesus	P.W. Tech. I	Public Works	44,395.20			4,308.23	15,569.81	1,124.64	30.48	65,428.36	12	12
Klatt, Lisa	Utility Billing Coordinator	Finance	58,701.20			5,696.52	25.20	739.08	30.48	65,192.48	20	12
Schiltz, Kathy	Administrative Assistant	Finance	43,213.83			4,193.59	15,569.81	1,124.64	30.48	64,132.35	18	12
Amodio, Pietro	P.W. Tech. I	Public Works	42,456.06			4,120.05	15,569.81	1,124.64	30.48	63,301.05	10	9
Tallman, Justin	P.W. Tech. I	Public Works	42,656.14			4,139.47	15,569.81	739.08	30.48	63,134.98	10	9
Favela, Julia	Records Clerk	Police	42,102.58			4,085.75	15,569.81	1,124.64	30.48	62,913.26	10	9
Stoner, Kimberly	Records Clerk	Police	42,102.62			4,085.75	10,441.27	739.08	30.48	57,399.20	10	9
Krueger, Rachel	Records Clerk	Police	42,473.75			4,121.77	10,037.42	698.52	30.48	57,361.94	15	12
Sowell, Michelle	Records Clerk	Police	42,102.62			4,085.75	10,037.42	698.52	30.48	56,954.79	15	12

Employee Name	Employee Title	Department	Salaries FY 19	Car Allowance	Phone Allowance	Employer Pension Contribution	Employer Health Insurance	Employer Dental Insurance	Employer Life Insurance	Total Compensation	Vacation Days Granted	Sick Days Granted
Gatske, Jennie	Finance Assistant	Finance	50,378.71			4,888.88	25.20	1,124.64	30.48	56,447.91	10	9
Wynyard, Claudia	Administrative Assistant	Building & Zoning	45,659.29			4,430.90	4,908.99	739.08	30.48	55,768.74	18	12
Schmitt, Meredith	Administrative Assistant	Public Works	45,260.32			4,392.18	4,908.99	325.56	30.48	54,917.53	10	9
McGillis, Joseph	P.W. Tech. I	Public Works	44,605.40			4,328.63	4,908.99	698.52	30.48	54,572.02	12	12
Stevens, Natalie	Records Clerk	Police	42,102.62			4,085.75	6,396.63	325.56	30.48	52,941.04	12	9
Werges, Blake	CSO	Police	15,028.94			N/A	N/A	N/A	N/A	15,028.94	N/A	N/A
Lach, David	CSO	Police	14,636.88			N/A	N/A	N/A	N/A	14,636.88	N/A	N/A
Waite, Stephen	CSO	Police	12,350.94			N/A	N/A	N/A	N/A	12,350.94	N/A	N/A
Brant, Mason	CSO	Police	11,991.20			N/A	N/A	N/A	N/A	11,991.20	N/A	N/A
Patsch, Austin	CSO	Police	11,757.49			N/A	N/A	N/A	N/A	11,757.49	N/A	N/A
Rench, Daniel	CSO	Police	11,415.04			N/A	N/A	N/A	N/A	11,415.04	N/A	N/A
Guevara, David	CSO	Police	11,182.08			N/A	N/A	N/A	N/A	11,182.08	N/A	N/A
Johnson, Gail	Village President	Village Officials	8,400.00		480.00	N/A	N/A	N/A	N/A	8,880.00	N/A	N/A
Kauffman, Ryan	Village Trustee	Village Officials	6,000.00			N/A	N/A	N/A	N/A	6,000.00	N/A	N/A
McCarthy-Lange, Karin	Village Trustee	Village Officials	6,000.00			N/A	N/A	N/A	N/A	6,000.00	N/A	N/A
Parr, Pam	Village Trustee	Village Officials	6,000.00			N/A	N/A	N/A	N/A	6,000.00	N/A	N/A
Perez, Luis	Village Trustee	Village Officials	6,000.00			N/A	N/A	N/A	N/A	6,000.00	N/A	N/A
Sollinger, Judy	Village Trustee	Village Officials	6,000.00			N/A	N/A	N/A	N/A	6,000.00	N/A	N/A
West, Joe	Village Trustee	Village Officials	6,000.00			N/A	N/A	N/A	N/A	6,000.00	N/A	N/A
Stadel, Richard	CSO	Police	3,185.75			N/A	N/A	N/A	N/A	3,185.75	N/A	N/A
Shink, William	CSO	Police	796.44			N/A	N/A	N/A	N/A	796.44	N/A	N/A
Employee Count	127		8,827,310.14	12,000.00	5,280.00	1,755,329.53	1,454,241.15	100,113.48	3,482.64	12,157,756.93		

## 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
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	654,818,991	119,120,630	7,426,266	0	27,693	\$ 782,841,868	0.1558	\$ 2,350,876,480	33.300%
2016	2018	1,517,689	702,215,302	119,846,365	7,426,266	0	27,693	\$ 831,033,315	0.1541	\$ 2,495,595,541	33.300%
2017	2018	1,588,306	746,044,564	121,576,703	7,426,287	0	27,693	\$ 876,663,553	0.1544	\$ 2,632,623,282	33.300%

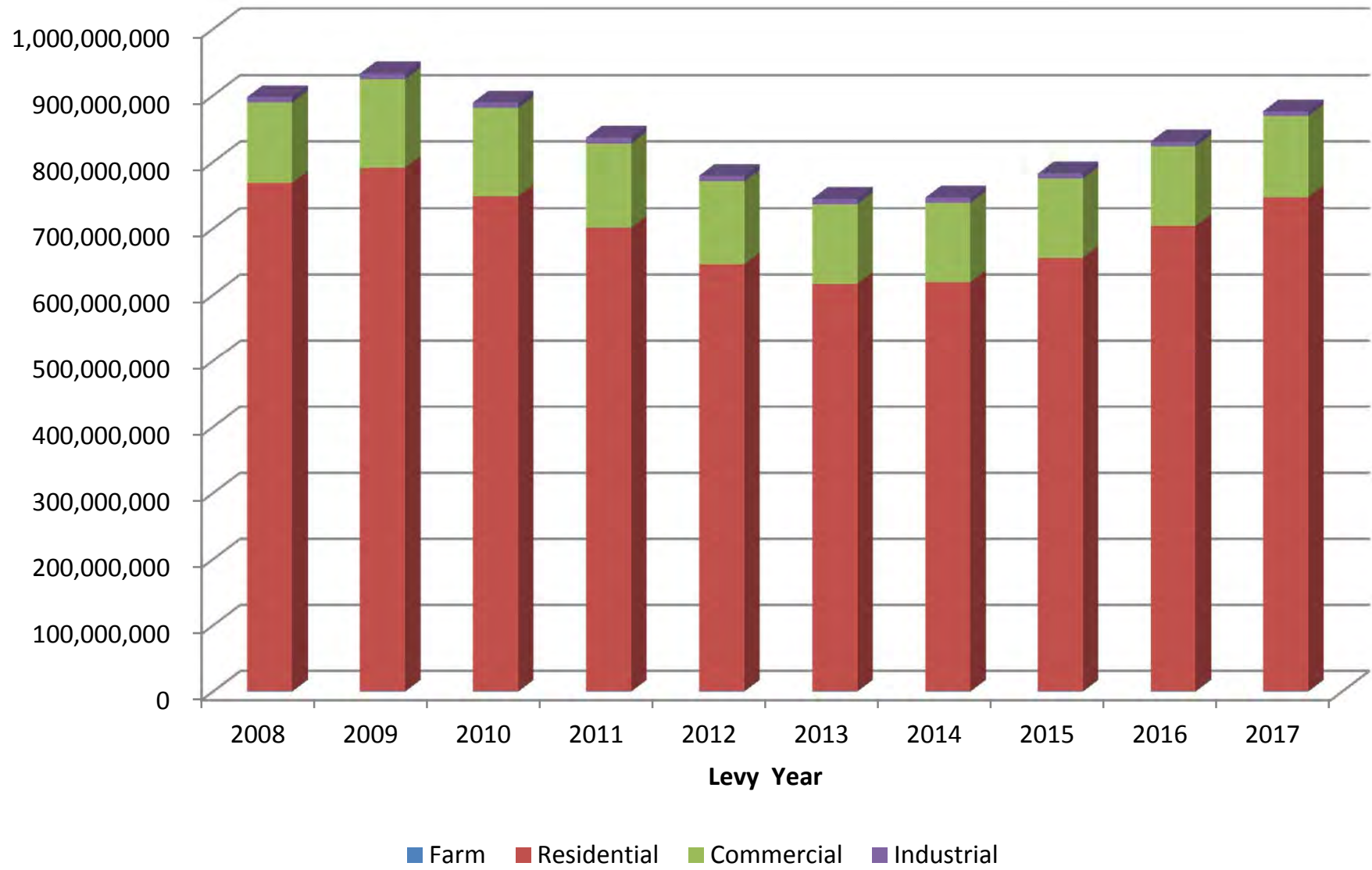
Note: 2017 Levy Year Commercial property includes 5,000 EAV for Will County.

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

Data Source

Kendall County Clerk

## Oswego EAV History



VILLAGE OF OSWEGO, ILLINOIS

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

Last Ten Levy Years

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Village of Oswego	0.1335	0.1393	0.1400	0.1468	0.1453	0.1560	0.1633	0.1634	0.1558	0.1541
Kendall County	0.5595	0.5724	0.5734	0.6396	0.6998	0.7446	0.8009	0.8085	0.7909	0.7477
Kendall County Mental Health	-	-	-	-	-	-	-	-	-	-
Kendall County Health	-	-	-	-	-	-	-	-	-	-
Oswego Township	0.0734	0.0745	0.0729	0.0790	0.0800	0.0845	0.0920	0.0947	0.0904	0.0855
Kendall County Forest Preserve	0.1292	0.0966	0.0944	0.1041	0.1204	0.1495	0.1640	0.1826	0.1787	0.1755
Oswego School CU-308	5.0600	5.0600	5.0600	5.8377	6.6570	7.3488	7.8596	7.8803	7.3176	6.9712
Waubonsie JC #516	0.3924	0.3990	0.4037	0.4115	0.4702	0.5306	0.5690	0.5973	0.5885	0.5601
Oswego Fire Protection District	0.5772	0.5821	0.5731	0.6286	0.6713	0.7216	0.7806	0.8045	0.7871	0.7524
Oswego Library District	0.2012	0.2031	0.2012	0.2206	0.2449	0.2721	0.2961	0.3058	0.2996	0.2864
Oswego Park District	0.3896	0.3880	0.3594	0.3830	0.4116	0.4203	0.4872	0.5103	0.4973	0.4764
Oswego Road District	0.1687	0.1711	0.1675	0.1804	0.1870	0.1963	0.2059	0.2124	0.2027	0.1917
TOTAL	7.6847	7.6861	7.6456	8.6313	9.6875	10.6243	11.4186	11.5598	10.9086	10.4011

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

\*Levy Year finances the subsequent fiscal year (i.e. Levy Year 2016 finances Fiscal Year 2018)

Data Source

Kendall County Clerk

VILLAGE OF OSWEGO, ILLINOIS  
 PRINCIPAL PROPERTY TAXPAYERS  
 Current Year and Nine Years Ago

Taxpayer	2016 Levy			2007 Levy		
	Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Valuation	Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Valuation
Farmington Lakes, LLC	5,232,066	1	0.63%	5,768,130	2	0.81%
Richport Property Prairie Market, LLC	4,514,261	2	0.54%	-	n/a	0.00%
Oswego Gerry Centennial, LLC	4,296,807	3	0.52%	-	n/a	0.00%
Meijer Stores LTD Partnership	4,037,374	4	0.49%	-	n/a	0.00%
Wal-Mart Real Estate Business Trust	3,733,483	5	0.45%	-	n/a	0.00%
Inland Western Oswego Douglass	3,524,736	6	0.42%	6,317,830	1	0.88%
Inland Real Estate Towne Cross	2,813,911	7	0.34%	2,892,940	5	0.40%
Target Corporation	2,255,050	8	0.27%	2,921,210	3	0.41%
Oswego Partners, LLC	2,180,447	9	0.26%	-	n/a	0.00%
Retail Properties of America, Inc.	2,172,604	10	0.26%	-	n/a	0.00%
Home Depot USA	-	n/a	0.00%	2,915,340	4	0.41%
Dreyer Clinic, Inc	-	n/a	0.00%	1,554,250	6	0.22%
Mason Square LLC	-	n/a	0.00%	1,376,060	7	0.19%
Goodrich Quality Theaters, Inc	-	n/a	0.00%	1,366,410	8	0.19%
Amoco Oil Co.	-	n/a	0.00%	1,346,770	9	0.19%
MicDanick Investments, LLC	-	n/a	0.00%	1,319,500	10	0.18%
	\$ 34,760,739		4.18%	\$ 27,778,440		3.88%

Data Source  
 Office of the County Clerk

VILLAGE OF OSWEGO, ILLINOIS

PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Levy Years

Levy Year	Tax Levied	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2007	1,116,935	1,116,423	99.95%	(36)	1,116,387	99.95%
2008	1,249,762	1,248,470	99.90%	666	1,249,136	99.95%
2009	1,306,268	1,303,787	99.81%	(736)	1,303,051	99.75%
2010	1,306,204	1,304,363	99.86%	1,639	1,306,002	99.98%
2011	1,216,073	1,215,196	99.93%	(466)	1,214,730	99.89%
2012	1,216,083	1,214,638	99.88%	(258)	1,214,380	99.86%
2013	1,216,099	1,214,768	99.89%	(776)	1,213,992	99.83%
2014	1,219,666	1,218,564	99.91%	-	1,218,564	99.91%
2015	1,219,659	1,218,341	99.89%	(340)	1,218,341	99.89%
2016	1,280,500	1,279,292	99.91%	(126)	1,279,292	99.91%

Data Source

Office of the County Clerk

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

VILLAGE OF OSWEGO, ILLINOIS

DIRECT AND OVERLAPPING SALES TAX RATES

Last Ten Calendar Years

---

Calendar Year	Village Direct Rate	County Rate	County Public Safety Rate	State Rate	Total
2008	1.00%	0.25%	1.00%	5.00%	7.25%
2009	1.00%	0.25%	1.00%	5.00%	7.25%
2010	1.00%	0.25%	1.00%	5.00%	7.25%
2011	1.50%	0.25%	1.00%	5.00%	7.75%
2012	1.50%	0.25%	1.00%	5.00%	7.75%
2013	1.50%	0.25%	1.00%	5.00%	7.75%
2014	1.50%	0.25%	1.00%	5.00%	7.75%
2015	1.50%	0.25%	1.00%	5.00%	7.75%
2016	2.25%	0.25%	1.00%	5.00%	8.50%
2017	2.25%	0.25%	1.00%	5.00%	8.50%

Data Source

Department of Revenue

# VILLAGE OF OSWEGO, ILLINOIS

## DEMOGRAPHIC AND ECONOMIC INFORMATION

Last Ten Fiscal Years

---

Fiscal Year	Population	Personal Income	Per Capita Personal Income	Unemployment Rate
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%
2016	32,901	1,089,483,714	33,114	5.2%
2017 *	33,078	1,098,454,224	33,208	3.4%

\*2017 population from 2010 decennial census

Source: U.S. Census Bureau Fact Sheet

# **VILLAGE OF OSWEGO, ILLINOIS**

## **PRINCIPAL EMPLOYERS**

Current Year and Nine Years Ago

2017				2008			
Employer	Rank	Number	% of Total Village Population	Employer	Rank	Number	% of Total Village Population
Oswego Comm. Unit School Dist. No. 308	1	1,893	5.7%	Oswego Comm. Unit School Dist. No. 308	1	1400	7.0%
Jewel/Osco- 2 locations	2	362	1.1%	Wal-Mart Stores, Inc.	2	450	2.3%
Meijer Corporation	3	300	0.9%	Meijer Corporation	3	425	2.1%
Radiac Abrasives, Inc.	4	250	0.8%	Dominck's Fresh Foods, Inc.	4	275	1.4%
Wal-Mart Stores	5	260	0.8%	Jewel/Osco	5	275	1.4%
Coldwell Banker Honig-Bell	6	225	0.7%	Lowe's Home Improvement	6	250	1.3%
UPS Freight	7	100	0.3%	Target Corporation	7	250	1.3%
Village of Oswego	8	118	0.4%	Home Depot USA	8	250	1.3%
Target Corporation	9	117	0.4%	Kohl's	9	225	1.1%
Home Depot USA	10	115	0.3%	Anfinzen Asssembly, Inc.	10	150	0.8%

### Data Source

Village of Oswego



VILLAGE OF OSWEGO, ILLINOIS  
FULL-TIME EQUIVALENT EMPLOYEES  
Last Ten Fiscal Years

Function/Program	2008*	2009*	2010*	2011*	2012*	2013*	2014*	2015*	2016*	2017*
GENERAL GOVERNMENT										
Administration	8.50	8.50	7.00	4.50	3.50	3.50	4.25	4.25	4.25	5.25
Finance	3.50	4.00	4.00	6.00	6.00	6.00	6.00	7.00	6.00	6.00
Village Clerk	2.50	3.00	3.00	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Building and Zoning	12.50	12.00	6.00	7.00	7.00	7.30	7.30	7.30	7.30	7.30
Community Development	6.00	6.50	4.00	4.00	4.00	5.00	5.00	5.00	5.00	4.00
Community relations	-	-	-	-	1.50	2.00	2.00	2.00	2.00	2.00
Economic Development	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
Information Technology										1.00
PUBLIC SAFETY										
Police										
Officers	53.00	53.00	49.00	49.00	49.00	49.00	49.00	49.00	49.00	49.00
Civilians	15.00	15.00	13.00	13.50	13.50	13.50	14.00	15.00	15.00	16.00
PUBLIC WORKS										
Road and Bridge/Water and Sewer	33.00	32.00	24.00	23.50	23.50	21.50	21.00	23.50	22.00	23.00
TOTAL	134.00	134.00	110.00	110.00	111.50	111.30	112.05	116.55	114.05	117.05

\* Totals include part-time and seasonal positions. A full-time employee works 2080 hours in a year. (For instance, if an employee is scheduled to work 500 hours a year, their full-time equivalent amount would be 0.25).

Data Source

Village Finance Office

VILLAGE OF OSWEGO, ILLINOIS  
OPERATING INDICATORS  
Last Ten Fiscal Years

Function/Program	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Building and Zoning										
Permits issued	1,642	1,123	1,492	982	1,285	1,191	1,585	1,530	1,624	2,115
Community Development										
Total year-end requested projects	40	46	45	47	38	34	48	41	27	50
Total year-end projects approved	39	45	45	46	27	32	45	34	26	19
Public Safety										
Police										
Physical arrests	1,382	1,371	1,140	1,201	1,174	997	748	741	688	518
Parking violations	1,174	758	1,137	505	604	1,225	1,297	547	997	1,608
Traffic violations	6,172	4,565	5,033	5,246	11,622	12,548	10,841	11,017	12,391	10,679
Criminal reports	2,335	2,185	1,770	1,862	4,339	3,982	1,436	1,048	1,332	1,162
Calls for service	51,918	46,378	47,813	25,128	22,607	23,568	22,885	19,317	24,946	24,321
Road and Bridge										
Pothole repairs (tons)	99	94	65	109	31	37	80	30	25	28
Parkway tree replacement	48	57	0	1	214	586	546	733	604	591
Water										
Number of accounts	10,061	10,350	10,344	10,597	10,733	10,829	10,873	11,083	11,177	11,289
Total annual consumption	930,759,000	898,847,000	895,657,000	868,978,000	909,085,000	971,176,000	934,131,000	915,941,000	847,515,000	842,397,000
Average daily consumption	2,550,025	2,462,595	2,453,855	2,380,762	2,490,644	2,660,756	2,559,263	2,509,427	2,321,958	2,307,936
Peak daily consumption	5,692,000	5,951,000	4,588,000	4,146,000	4,723,000	4,943,000	4,683,000	4,175,000	3,964,000	3,964,000
Water main breaks	9	13	7	9	10	9	3	13	7	11
Water service repairs	7	8	11	69	4	74	153	73	63	147
Main line valve repairs	1	0	0	5	0	1	0	4	1	1
Fire hydrant replacements	3	1	0	4	4	2	4	7	4	2

Data Source

Various Village Departments

VILLAGE OF OSWEGO, ILLINOIS  
CAPITAL ASSET STATISTICS  
Last Ten Fiscal Years

Function/Program	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>PUBLIC SAFETY</b>										
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol units	34	38	37	34	34	32	34	33	33	32
<b>PUBLIC WORKS</b>										
Miles of streets	125	128	128	128	128	128	129	139	156	156
Streetlights	2,094	2,120	2,126	2,133	2,145	2,149	2,149	2,149	2,153	2,153
Traffic signals	20	20	20	20	20	20	24	24	24	24
<b>WATER</b>										
Water mains (miles)	159	161	161	161	161	162	162	162	163	163
Fire hydrants	2,400	2,517	2,511	2,503	2,543	2,544	2,543	2,543	2,559	2,559
Storage capacity (gallons)	3,500,000	3,800,000	3,800,000	5,300,000	5,300,000	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).

**General Fund:** The General Fund (a Governmental Fund) 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, information technology and general administration.

**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.

**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:** 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