

# Proposed Village Budget FY 11-12

March 14, 2011

# Village activity indicators

|  | <u>2000</u> | <u>2009 *</u> |
|--|-------------|---------------|
| Full-time Employees<br>FY 99-00 <u>154</u> FY 11-12 <u>130</u> |             |               |
| Youth Center Participation                                     | 23,057      | 33,000        |
| Number of Police calls   | 11,470      | 9,950         |
| Number of Traffic citations                                    | 2,199       | 4,320         |
| Number of non-traffic arrests                                  | 1,105       | 1,347         |
| Number of Fire calls   | 205         | 322           |
| Number of gas customers  | 1,272       | 1,344         |
| Number of work orders- Internal Bldg. Maint.                   | 967         | 1,805         |
| Electric generation capacity (kw)                              | 13,378      | 26,865        |
| Storage capacity- Water (million gallons)                      | 1.8         | 2.3           |
| Excess Treatment Capacity (million gallons)                    | 2.1         | 0.3           |
| Excess Treatment capacity- Wastewater                          | 1.6         | 1.3           |

\* **Most recent data**



# The Budget levels/process

- Budget Levels
  - Dept Budget, Admin Review, Board Review, Public Hearing, Adopted Budget
- Budget Process
  - Budget materials distributed (end of November)
  - Revenue conservatively estimated and keyed into Dept Level
  - Departments input their expense targets
  - Dept Level closed; data “rolled” to Admin Review Level
  - Administrator and Comptroller review with department heads, line-by-line (January)
  - Targets revised within the Admin Review Level
  - Detailed budget document printed and exhibits prepared
  - Proposed Admin Level budget presented to Mayor/Board (March)
  - Public hearing at April study session
  - Budget approved at April Board meeting



# FY 11-12 Budget Highlights

- ❑ Revenues and expenses estimated conservatively
- ❑ Balanced Corporate Fund budget as well as most other funds
- ❑ Continue to build emergency reserves
- ❑ Includes salary increase for employees
- ❑ Recommending no new taxes and no increase in property taxes
- ❑ One new position village wide
- ❑ Minimal capital expenditures

# Capital reconciliation

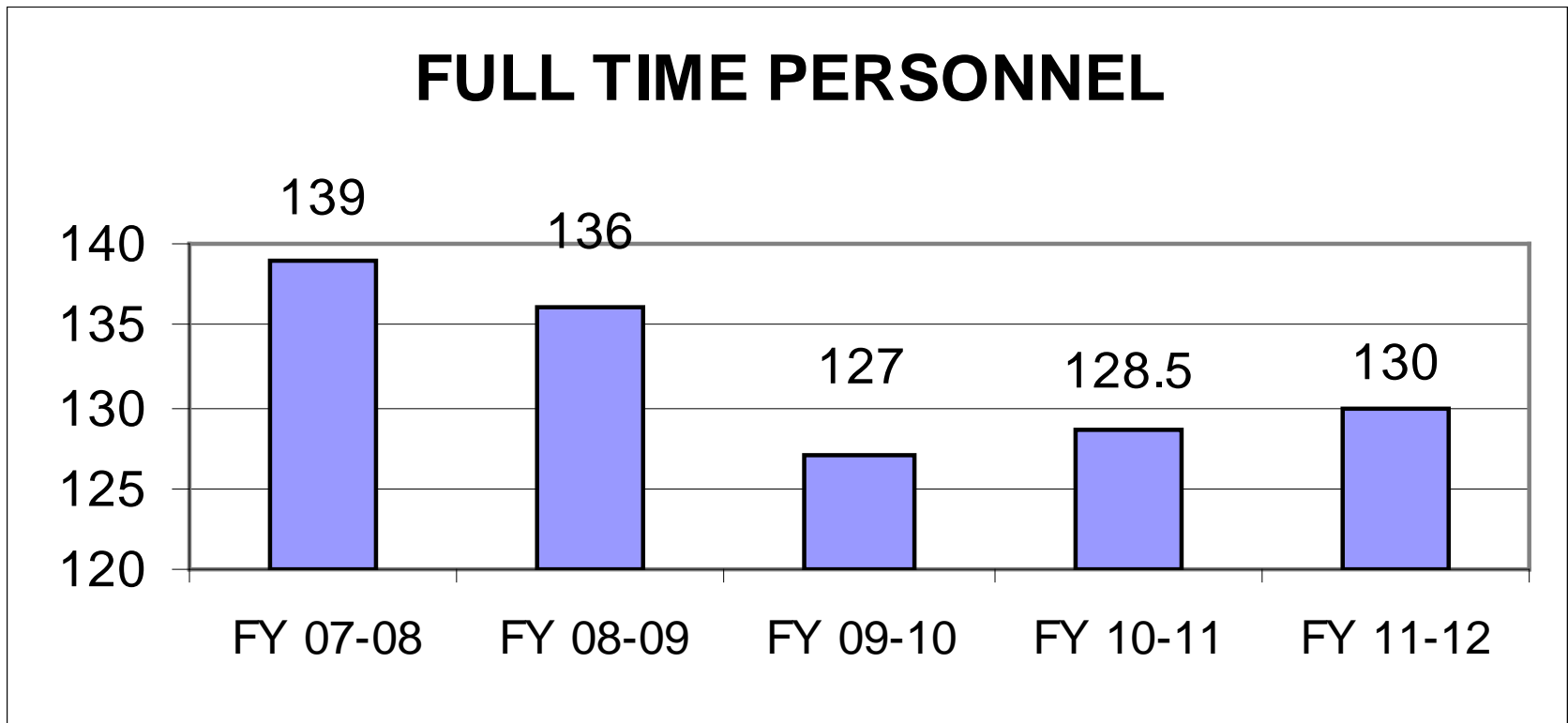
## Village Capital Reconciliation FY 11-12

|                                    | Level 1                    |                       | Level 2                    |                       | Detail   |
|------------------------------------|----------------------------|-----------------------|----------------------------|-----------------------|--|
|                                    | Non-fixed<br>Assets (- 70) | Fixed<br>Assets (-75) | Non-fixed<br>Assets (- 70) | Fixed<br>Assets (-75) |  |
| <b>General Fund</b>                |                            |                       |                            |                       |  |
| CPZ- Admin                         | 500                        |                       | 500                        |                       | Retained \$500 misc. budget  |
| Police-                            |                            |                       |                            |                       |  |
| Admin                              | 9,000                      |                       | 2,000                      |                       | Retained a reduced ammunition amount (\$2,000)   |
| Invest.                            | 1,000                      |                       | 0                          |                       | Eliminated portion of Ammo (\$3,000); and misc. items (\$4,000)  |
| Patrol                             | 14,000                     |                       | 2,000                      |                       | Eliminated unspecified item (\$1,000)  |
|                                    |                            | 62,000                |                            | 0                     | Retained one of three radar unit (\$2,000); Eliminated misc.<br>building repairs (\$2,000), mobile vision cam. (\$5,900) |
|                                    |                            |                       |                            |                       | Deferred two police cars (\$62,000)  |
| Fire- Suppression                  |                            |                       | 1,500                      |                       | Moved computer laptop from Supplies (\$1,500)  |
|                                    |                            | 125,000               |                            | 0                     | Moved Tanker to Corp. Restr. Res. Fund (\$75,000)  |
|                                    |                            |                       |                            |                       | Deferred set-aside for new fire truck (\$50,000)   |
| <b>Total Fixed &amp; Non-fixed</b> | <b>24,500</b>              | <b>187,000</b>        | <b>6,000</b>               | <b>0</b>              |  |

# Capital reconciliation- continued

|                                      | Level 1                 |                    | Level 2                 |                    |   |
|--------------------------------------|-------------------------|--------------------|-------------------------|--------------------|---|
|                                      | Non-fixed Assets (- 70) | Fixed Assets (-75) | Non-fixed Assets (- 70) | Fixed Assets (-75) |   |
| 911                                  |                         | 95,000             |                         | 0                  | Deferred CAD upgrade (\$95,000)- Long term funding plan to be developed   |
| Motor Fuel Tax                       |                         | 2,105,000          |                         | 2,500,000          | Murray Rd- Increased budget amt. to equal the government grant  |
| Comm Dev- CD Rehab                   | 152,000                 |                    | 152,000                 |                    | Retained re-hab estimates (\$152,000)   |
| Corporate Restricted Reserve         |                         | 0                  |                         | 75,000             | Moved Fire Department tanker truck from General Fund  |
| Water Reserves                       |                         | 25,000             |                         | 25,000             | Retained 3/4 ton truck replacement (\$25,000)   |
| Wastewater Reserves                  |                         | 65,000             |                         | 65,000             | Retained the replacement of pump station roof (\$25,000) and the slip lining project (\$40,000)   |
| Electric Dist. division              | 205,000                 |                    | 205,000                 |                    | Retained full amt. of distribution supplies (\$205,000)   |
| Electric Technical Svcs. division    | 3,000                   |                    | 3,000                   |                    | Retained the purchase of a more "rugged" laptop (\$3,000)   |
| Electric Reserves division           |                         | 580,000            |                         | 580,000            | Retained all projects- Generator emissions modifications (\$400,000), bucket truck replacement (\$150,000), Century substation (\$30,000) |
| <b>Total Electric</b>                | <b>208,000</b>          | <b>580,000</b>     | <b>208,000</b>          | <b>580,000</b>     |   |
| Storm Water Drainage                 |                         | 182,500            |                         | 182,500            | Retained Gleason, Carolina, Harper Dr. project (\$182,500)  |
| Airport Ops & Maint. div.            |                         |                    |                         |                    | To be determined with Airport assuming management of FBO)   |
| <b>Total Airport</b>                 |                         |                    |                         | <b>0</b>           |   |
| IMS                                  | 7,500                   | 18,000             | 7,500                   | 18,000             | Retained 1/2 of Fire dept. laptop (\$1,500) and misc. (\$6,000)   |
| <b>Total IMS</b>                     | <b>7,500</b>            | <b>18,000</b>      | <b>7,500</b>            | <b>18,000</b>      | Retained desktop/monitor replacements and generator project   |
| Internal Bldg Maint.                 | 10,000                  |                    | 10,000                  |                    | Retained minor HVAC projects (\$10,000)   |
| <b>Village Grand Total</b>           | <b>402,000</b>          | <b>3,257,500</b>   | <b>383,500</b>          | <b>3,445,500</b>   |   |
| <b>Village Fixed &amp; Non-fixed</b> | <b>3,659,500</b>        |                    | <b>3,829,000</b>        |                    |   |

# Staffing level history- last 5 years



FY 11-12 adds one full-time staff member in the Electric Department (Distribution division) and in Airport the 6 mo. position (prop. mgmt. spec.) goes to full time.



# Expense assumptions- all funds

(% change from FY 10-11 yr-end estimate)

- Salaries + 3.0%
- Group Insurance + 10%
- IMRF + 6.6%
- Gas/Oil no change
- Utilities no change
- General Insurance + 10%

# Budget summary- all funds

|                                     | REVENUE                  |                             |               | EXPENSES                 |                             |               |                             |
|-------------------------------------|--------------------------|-----------------------------|---------------|--------------------------|-----------------------------|---------------|-----------------------------|
|                                     | FY 10-11 ORIGINAL BUDGET | FY 11-12 ADMIN LEVEL BUDGET | % CHANGE      | FY 10-11 ORIGINAL BUDGET | FY 11-12 ADMIN LEVEL BUDGET | % CHANGE      | FY 11-12 SURPLUS/ (DEFICIT) |
| <b>GENERAL CORPORATE (001)</b>      | 7,300,251                | 7,509,754                   | 2.9%          | 7,300,251                | 7,367,340                   | 0.9%          | 142,414                     |
| <b>SPECIAL REVENUE FUNDS</b>        |                          |                             |               |                          |                             |               |                             |
| 911 SURCHARGE (203)                 | 51,000                   | 40,000                      | -21.6%        | 51,000                   | 43,500                      | -14.7%        | -3,500                      |
| FIRE EQUIPMT. RESERVE (204)         | 75                       | 75                          | 0.0%          | 0                        | 0                           | -             | 75                          |
| MOTOR FUEL TAX (205)                | 323,300                  | 2,825,000                   | 773.8%        | 320,000                  | 2,720,000                   | 750.0%        | 105,000                     |
| ECONOMIC DEVELOPMENT (208)          | 21,700                   | 20,050                      | -7.6%         | 41,700                   | 41,700                      | 0.0%          | -21,650                     |
| MICRO LOAN (210)                    | 4,200                    | 8,500                       | 102.4%        | 2,000                    | 2,000                       | 0.0%          | 6,500                       |
| TIF (212)                           | 1,440,380                | 1,805,000                   | 25.3%         | 1,503,958                | 1,706,488                   | 13.5%         | 98,512                      |
| TIF II (214)                        | 25,000                   | 15,000                      | -40.0%        | 5,000                    | 2,000                       | -60.0%        | 13,000                      |
| SPECIAL POLICE (221)                | 22,075                   | 8,535                       | -61.3%        | 10,700                   | 5,500                       | -48.6%        | 3,035                       |
| EDA /RLF (254)                      | 50,250                   | 45,300                      | -9.9%         | 4,000                    | 2,000                       | -50.0%        | 43,300                      |
| RENTAL REHAB. - HUD (266)           | 11,000                   | 3,035                       | -72.4%        | 1,000                    | 1,000                       | 0.0%          | 2,035                       |
| COMMUNITY DEV. (277)                | 399,534                  | 399,534                     | 0.0%          | 399,287                  | 399,534                     | 0.1%          | 0                           |
| <b>TOTAL SPECIAL REVENUE</b>        | <b>2,348,514</b>         | <b>5,170,029</b>            | <b>120.1%</b> | <b>2,338,645</b>         | <b>4,923,722</b>            | <b>110.5%</b> | <b>246,307</b>              |
| <b>CAPITAL PROJECTS FUNDS</b>       |                          |                             |               |                          |                             |               |                             |
| CORPORATE RESTRICTED RES. (307)     | 61,000                   | 25,000                      | -59.0%        | 75,670                   | 175,000                     | 131.3%        | -150,000                    |
| <b>TOTAL CAPITAL PROJECTS FUNDS</b> | <b>61,000</b>            | <b>25,000</b>               | <b>-59.0%</b> | <b>75,670</b>            | <b>175,000</b>              | <b>131.3%</b> | <b>-150,000</b>             |
| <b>DEBT SERVICE FUNDS</b>           |                          |                             |               |                          |                             |               |                             |
| DEBT SERVICE (401)                  | 530,858                  | 531,121                     | 0.0%          | 525,230                  | 531,121                     | 1.1%          | 0                           |
| <b>TOTAL DEBT SERVICE FUNDS</b>     | <b>530,858</b>           | <b>531,121</b>              | <b>0.0%</b>   | <b>525,230</b>           | <b>531,121</b>              | <b>1.1%</b>   | <b>0</b>                    |

# Budget summary- continued

|                                    | REVENUE                        |                                   |              | EXPENSES                       |                                   |              | FY 11-12<br>SURPLUS/<br>(DEFICIT) |
|------------------------------------|--------------------------------|-----------------------------------|--------------|--------------------------------|-----------------------------------|--------------|-----------------------------------|
|                                    | FY 10-11<br>ORIGINAL<br>BUDGET | FY 11-12<br>ADMIN LEVEL<br>BUDGET | %<br>CHANGE  | FY 10-11<br>ORIGINAL<br>BUDGET | FY 11-12<br>ADMIN LEVEL<br>BUDGET | %<br>CHANGE  |                                   |
| <b>PROPRIETARY FUNDS</b>           |                                |                                   |              |                                |                                   |              |                                   |
| LANDFILL (515)                     | 2,500                          | 2,000                             | -20.0%       | 35,630                         | 35,500                            | -0.4%        | -33,500                           |
| GAS (527)                          | 2,173,000                      | 1,684,500                         | -22.5%       | 2,160,099                      | 1,681,580                         | -22.2%       | 2,920                             |
| WATER (535)                        | 1,450,832                      | 1,589,518                         | 9.6%         | 1,477,952                      | 1,540,656                         | 4.2%         | 48,862                            |
| WASTE WATER (536)                  | 1,554,980                      | 1,770,117                         | 13.8%        | 1,531,729                      | 1,727,614                         | 12.8%        | 42,503                            |
| ELECTRIC (541)                     | 12,503,090                     | 14,285,516                        | 14.3%        | 12,165,418                     | 14,026,388                        | 15.3%        | 259,128                           |
| STORM WATER DRAINAGE (551)         | 572,250                        | 616,762                           | 7.8%         | 566,173                        | 565,535                           | -0.1%        | 51,227                            |
| AIRPORT (582)                      | 1,403,150                      | 1,404,450                         | 0.1%         | 1,325,589                      | 1,321,685                         | -0.3%        | 82,765                            |
| <b>TOTAL PROPRIETARY FUNDS</b>     | <b>19,659,802</b>              | <b>21,352,863</b>                 | <b>8.6%</b>  | <b>19,262,590</b>              | <b>20,898,958</b>                 | <b>8.5%</b>  | <b>453,905</b>                    |
| <b>INTERNAL SERVICES FUNDS</b>     |                                |                                   |              |                                |                                   |              |                                   |
| PUBLIC WORKS ADMIN (604)           | 2,546,851                      | 2,639,514                         | 3.6%         | 2,546,851                      | 2,639,514                         | 3.6%         | 0                                 |
| INFORMATION MGMT. SRVCS. (618)     | 259,631                        | 209,231                           | -19.4%       | 372,754                        | 315,520                           | -15.4%       | -106,289                          |
| CENTRAL MAINTENANCE (619)          | 662,763                        | 665,764                           | 0.5%         | 651,112                        | 645,181                           | -0.9%        | 20,583                            |
| INTERNAL BUILDING MAINT. (620)     | 210,000                        | 210,000                           | 0.0%         | 205,064                        | 209,284                           | 2.1%         | 716                               |
| <b>TOTAL INTERNAL SRVCS. FUNDS</b> | <b>3,679,245</b>               | <b>3,724,509</b>                  | <b>1.2%</b>  | <b>3,775,781</b>               | <b>3,809,499</b>                  | <b>0.9%</b>  | <b>-84,990</b>                    |
| <b>TRUST AND AGENCY FUNDS</b>      |                                |                                   |              |                                |                                   |              |                                   |
| FIREFIGHTERS (721)                 | 13,080                         | 16,080                            | 22.9%        | 6,000                          | 5,200                             | -13.3%       | 10,880                            |
| POLICE PENSION (722)               | 987,000                        | 1,014,047                         | 2.7%         | 962,700                        | 972,700                           | 1.0%         | 41,347                            |
| <b>TOTAL TRUST AND AGCY. FUNDS</b> | <b>1,000,080</b>               | <b>1,030,127</b>                  | <b>3.0%</b>  | <b>968,700</b>                 | <b>977,900</b>                    | <b>0.9%</b>  | <b>52,227</b>                     |
| <b>GRAND TOTAL</b>                 | <b>34,579,750</b>              | <b>39,343,403</b>                 | <b>13.8%</b> | <b>34,246,867</b>              | <b>38,683,540</b>                 | <b>13.0%</b> | <b>659,863</b>                    |

# General Fund- Introduction

- The General Fund is the operating fund for the following departments/divisions:
  - Government Admin
    - ✓ Administrator's Office
    - ✓ Elected Officials
    - ✓ Comptroller's Office
    - ✓ Human Resources
    - ✓ General Government Activities
  - Recreation
  - CP&Z
  - Police
  - Police & Fire Commission
  - Fire

Taxes are its primary source of revenue.



# FY 11-12 Corporate Fund Recap

- The baseline of the new budget is based on the General Fund showing a small revenue/expense surplus in **FY 10-11**, with final revenue of approx. \$7,503,000 and expenses about \$7,500,000.
- The **FY 11-12** budget expects revenue to remain virtually unchanged from the FY 10-11 yr-end estimate, while expenses are targeted to decrease by 2% (\$133,000) from the FY 10-11 year-end estimate.
- The expense improvement relative to FY 10 -11 is helped by a reduction in the IMS assessment (for a \$50,000 savings), and no vehicle purchases (for a \$86,637 savings relative to previous fiscal year).

# Revenue assumptions for the General Fund

(% Change from the FY 10-11 year-end outlook)

|                                  |                                      |
|----------------------------------|--------------------------------------|
| ■ Sales Tax* (General and Local) | + 4.8 %                              |
| ■ Income Tax                     | - 7.3 %                              |
| ■ Utility Tax                    | + 19.7 %                             |
| ■ Telecommunications Tax         | - 10 %                               |
| ■ Police Forfeits                | + 10 %                               |
| ■ <b>Total Operating Revenue</b> | <b>+ 1.1 %</b>                       |
| ■ <u>Transfers-in</u>            | <u>- 5.1% (Corp Rstr. Res. Fund)</u> |
| ■ <b>Total Revenue</b>           | <b>+ 0.1 %</b>                       |

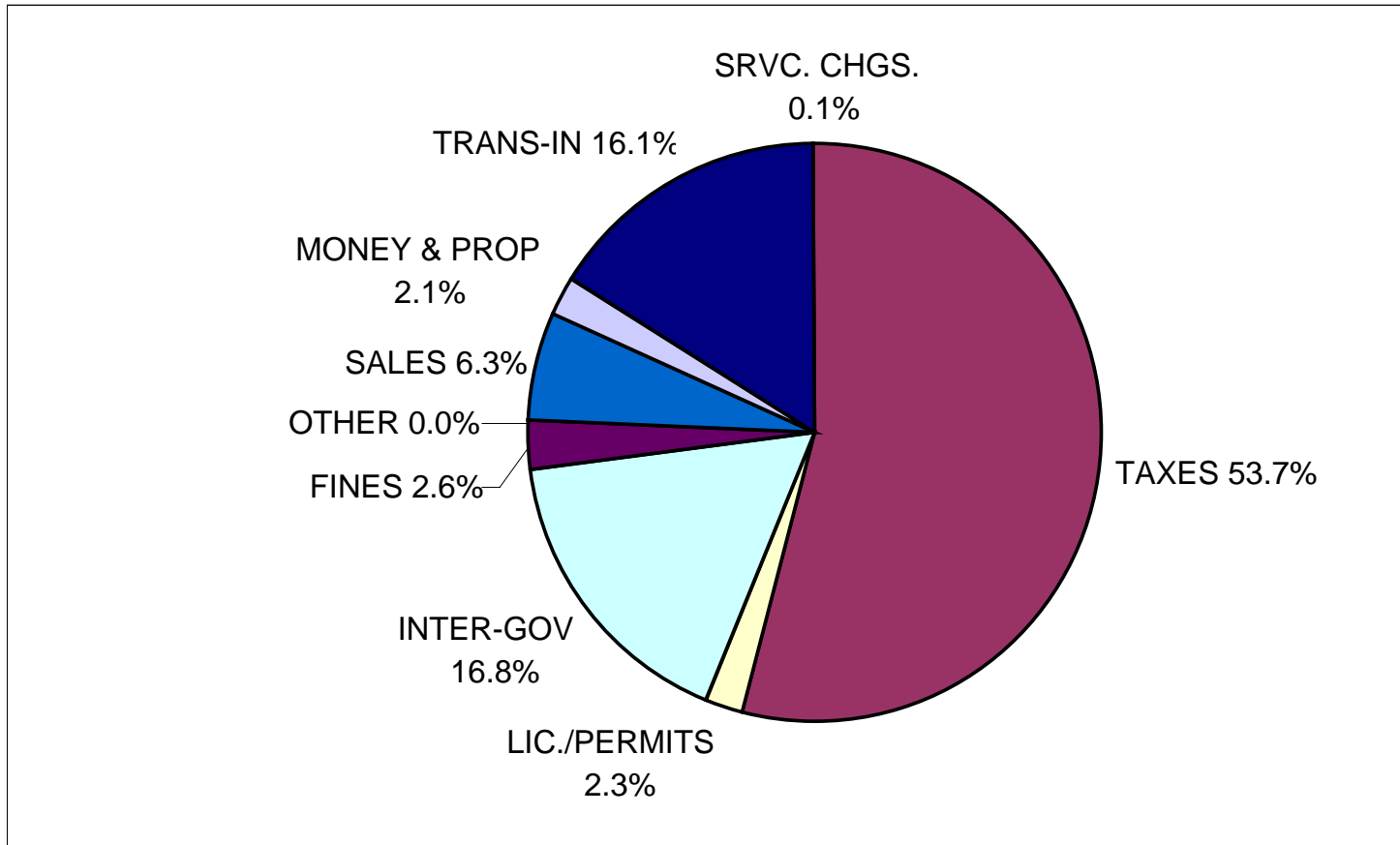
\* Sales Tax anticipates an increase of \$100,000 from the Local Sales Tax portion and \$120,000 from Utilities (pork plant).

# General Fund comparison

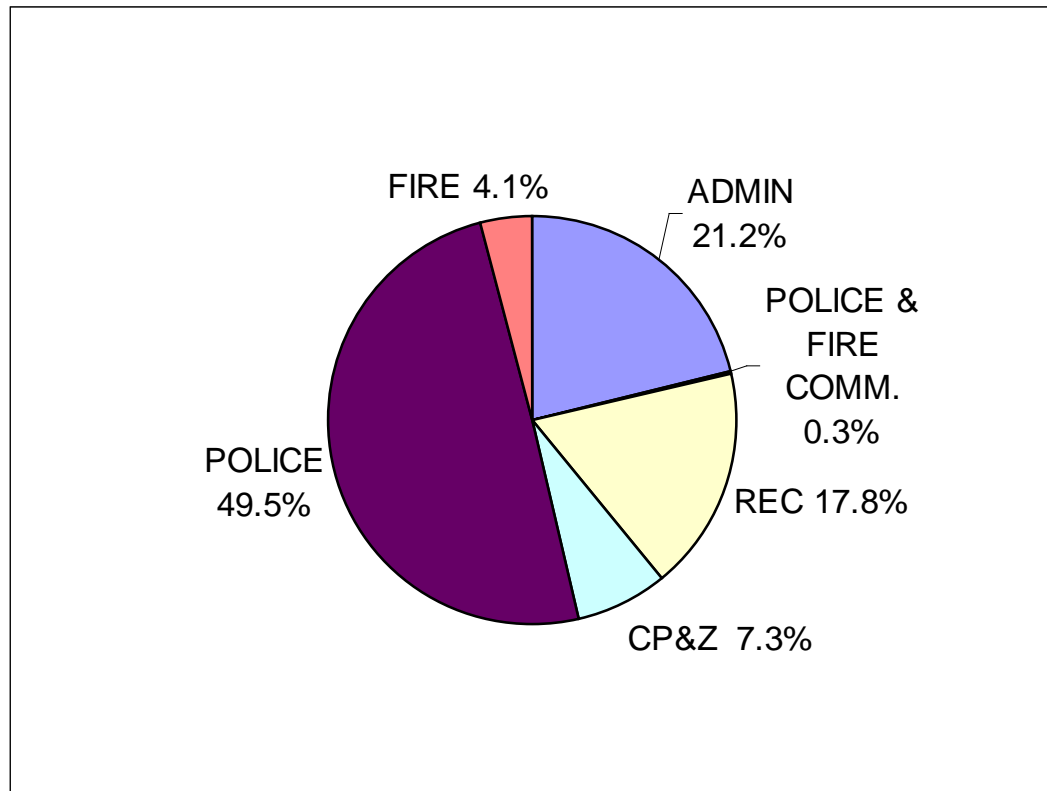
## FY 10-11 Budget / FY 11-12 Budget

|                        | Orig. Budget<br>FY 10-11 | Prop. Budget<br>FY 11-12 | \$ Change        | % Change    | Major \$ Change factors   |
|------------------------|--------------------------|--------------------------|------------------|-------------|---|
| <b>EXPENSES</b>        |                          |                          |                  |             |   |
| Government Admin       | \$1,581,671              | \$1,557,358              | -\$24,313        | -1.5%       | Legal budget reduced- \$25,000  |
| Recreation             | \$1,299,716              | \$1,310,009              | \$10,293         | 0.8%        |   |
| CP&Z                   | \$531,447                | \$536,308                | \$4,861          | 0.9%        |   |
| Police                 | \$3,576,196              | \$3,643,935              | \$67,739         | 1.9%        | Salary increases in Patrol- \$32,387<br>Siren replacemt.in ESDA- \$23,250<br>On-line weather warning program in ESDA- \$4,200 |
| Police and Fire Comm.  | \$21,486                 | \$20,825                 | -\$661           | -3.1%       |   |
| Fire                   | \$289,735                | \$298,905                | \$9,170          | 3.2%        | Air bottles in Fire Suppression div.- \$12,000  |
|                        | <u>\$7,300,251</u>       | <u>\$7,367,340</u>       | <u>\$67,089</u>  | <u>0.9%</u> |   |
| <b>REVENUE</b>         |                          |                          |                  |             |   |
| Taxes                  | \$3,810,235              | \$4,031,114              | \$220,879        | 5.8%        | General/Local Sales Tax inc.- \$203,400; Utility<br>Tax inc.- \$132,000 (Tele.Tax and Hotel/Motel down)                       |
| Licenses & Permits     | \$186,020                | \$172,050                | -\$13,970        | -7.5%       | Bldg. permits down- (\$8,000); Reg. fees- (\$8,000)   |
| Intergovernmental Rev. | \$1,136,750              | \$1,259,800              | \$123,050        | 10.8%       | State grant inc.- \$43,250; Local school grant- \$65,000  |
| Sales                  | \$449,965                | \$474,000                | \$24,035         | 5.3%        | Admissions/fees purchases- \$22,000   |
| Charges for Services   | \$6,000                  | \$6,000                  | \$0              | 0.0%        |   |
| Fines & Forfeits       | \$249,350                | \$195,150                | -\$54,200        | -21.7%      | Police fines down \$35,000; Forfeits down \$22,000  |
| Money & Property       | \$174,563                | \$157,000                | -\$17,563        | -10.1%      | Interest income down \$17,000   |
| Other Revenue          | \$11,000                 | \$3,500                  | -\$7,500         | -68.2%      | Sale of property and misc. income down \$7,500  |
| Tranfers In            | \$1,276,368              | \$1,211,140              | -\$65,228        | -5.1%       | No trans. from Corp Rstr. Res- in FY11-12( \$75,670)  |
|                        | <u>\$7,300,251</u>       | <u>\$7,509,754</u>       | <u>\$209,503</u> | <u>2.9%</u> |   |
| Surplus/Deficit        | \$0                      | \$142,414                |                  |             |   |

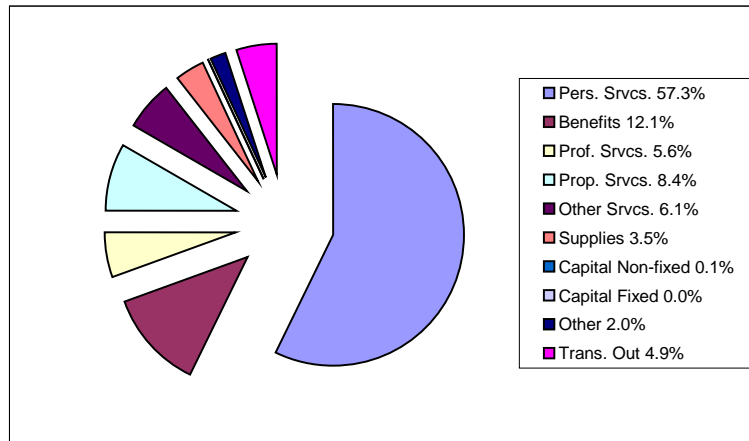
# Revenue sources FY 11-12



# Expenses by department FY 11-12



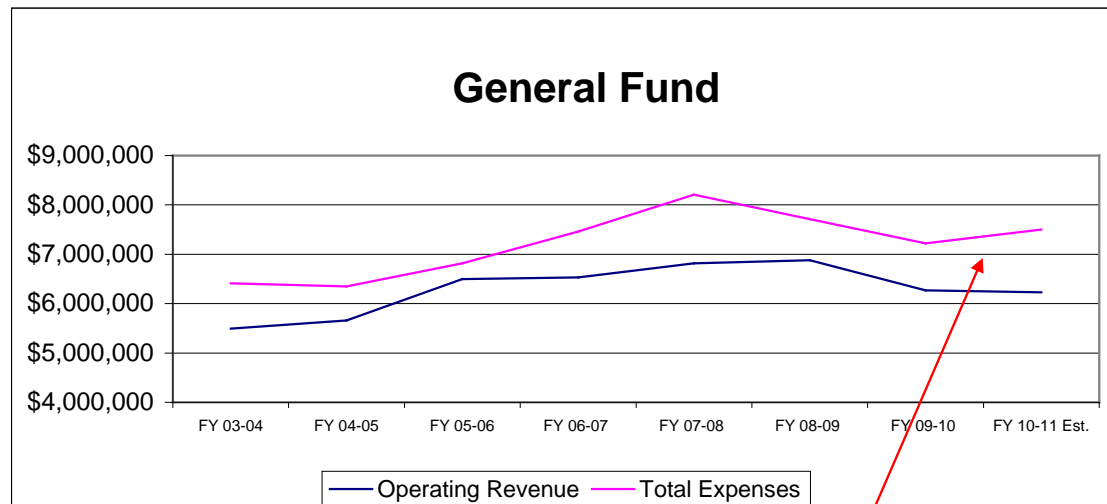
# Expense categories- FY 11-12



| Category                       | Percentage | Amount      | Percentage | Category   | Percentage | Amount    | Percentage | Category  | Percentage | Amount      | Percentage |
|--------------------------------|------------|-------------|------------|--|------------|-----------|------------|---|------------|-------------|------------|
| Pers. Svcs.                    | 57.3%      | \$4,222,394 | 57.3%      | Benefits   | 12.1%      | \$894,713 | 12.1%      | Prof. Svcs.   | 5.6%       | \$411,307   | 5.6%       |
| Prop. Svcs.                    | 8.4%       | \$618,325   | 8.4%       | Other Svcs.  | 6.1%       | \$448,205 | 6.1%       | Supplies  | 3.5%       | \$259,400   | 3.5%       |
| Capital Non-fixed              | 0.1%       | \$6,000     | 0.1%       | Capital Fixed  | 0.0%       | \$0       | 0.0%       | Other   | 2.0%       | \$147,652   | 2.0%       |
| Trans. Out                     | 4.9%       | \$359,344   | 4.9%       |  |            |           |            |   |            | \$7,367,340 | 100.0%     |
| full time/pt sal.,<br>overtime |            |             |            | FICA,<br>IMRF,<br>group ins.,<br>unempl.   |            |           |            | legal, audit,<br>eng., med.,<br>IMS assmt.  |            |             |            |
|                                |            |             |            | utilities,<br>cleaning srvcs.,<br>rentals, HVAC,<br>bldg/equip maint,<br>alloc. fleet assmt. |            |           |            | telephone,<br>insurance,<br>train'g/edu,<br>advertising,<br>travel, dues,<br>publications |            |             |            |
|                                |            |             |            | supplies,<br>gas/oil,<br>uniforms,<br>postage  |            |           |            | contributions,<br>taxes,<br>misc.   |            |             |            |
|                                |            |             |            |  |            |           |            | PW (street)<br>Cent. M.<br>WasteW   |            |             |            |

# Revenue/Expense gap (w/o transfers)

|                   | FY 03-04    | FY 04-05    | FY 05-06    | FY 06-07    | FY 07-08    | FY 08-09    | FY 09-10    | FY 10-11 Est. | FY 11-12 Budget |
|-------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|---------------|-----------------|
| Operating Revenue | \$5,495,786 | \$5,659,497 | \$6,499,037 | \$6,529,814 | \$6,817,500 | \$6,881,585 | \$6,271,356 | \$6,227,308   | \$6,298,614     |
| Total Expenses    | \$6,409,635 | \$6,351,387 | \$6,818,136 | \$7,461,531 | \$8,208,651 | \$7,711,632 | \$7,220,276 | \$7,500,000   | \$7,367,340     |



The gap between operating revenue and total expenses has to be filled either by transfers-in or by using fund balance.

# Transfers-in to General Fund

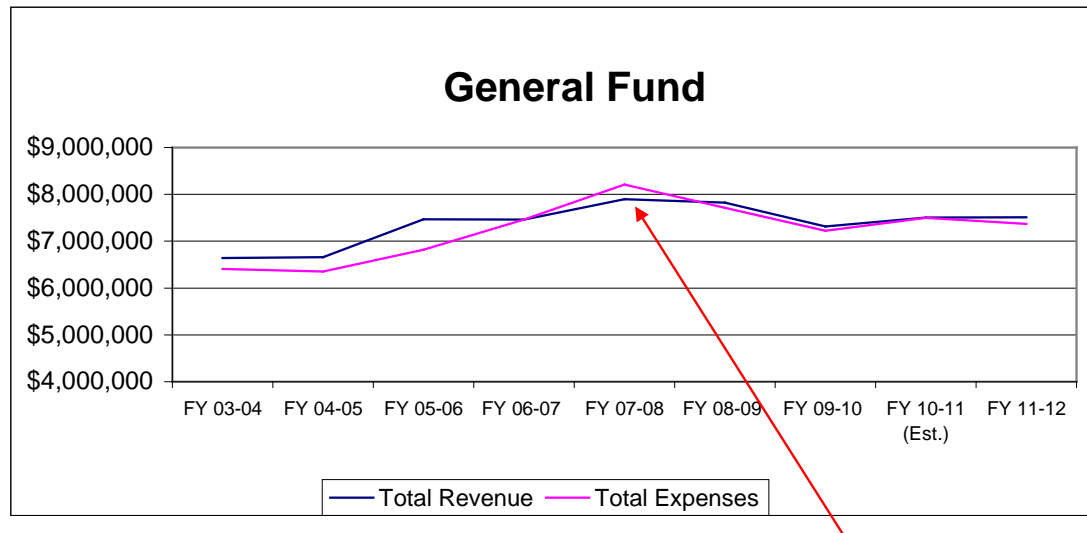
(with \$ change from FY 10-11)

## ■ FY 11-12

|                          |               |                 |
|--------------------------|---------------|-----------------|
| ➤ From 911               | \$ 0          | - down \$10,000 |
| ➤ From MFT               | \$220,000     | - up \$ 5,000   |
| ➤ From TIF               | \$200,000     | - no change     |
| ➤ From Corp. Restr. Res. | \$ 0          | - down \$75,670 |
| ➤ From Gas               | \$ 58,353     | - no change     |
| ➤ From Water             | \$108,841     | - up \$3,170    |
| ➤ From Wastewater        | \$ 99,486     | - up \$2,897    |
| ➤ From Electric          | \$321,875     | - up \$9,375    |
| ➤ From Airport           | \$182,585     | - no change     |
| ➤ From Cent. Maint.      | \$ 20,000     | - no change     |
| □ Total                  | \$1,211,140 - | down \$65,228   |

# Revenue/Expense gap (with trans.)

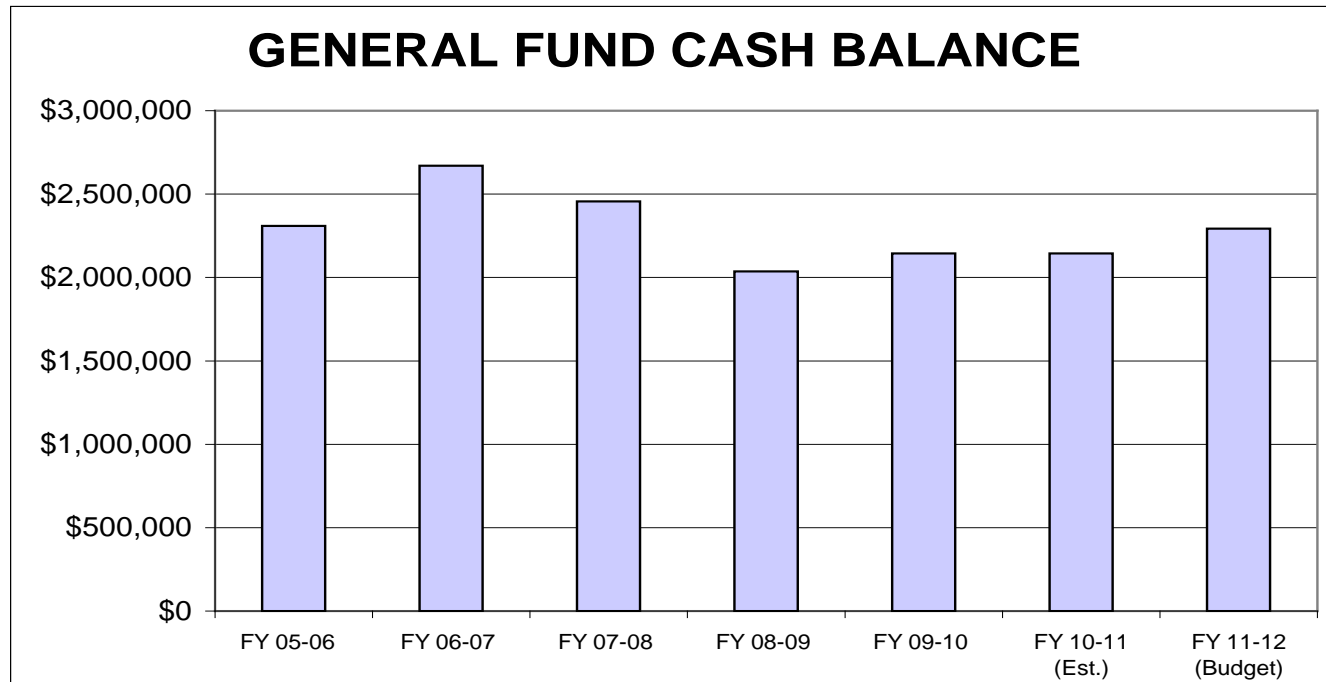
|                | FY 03-04    | FY 04-05    | FY 05-06    | FY 06-07    | FY 07-08    | FY 08-09    | FY 09-10    | FY 10-11 (Est.) | FY 11-12    |
|----------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-----------------|-------------|
| Total Revenue  | \$6,643,188 | \$6,656,466 | \$7,465,403 | \$7,461,532 | \$7,895,162 | \$7,824,600 | \$7,314,342 | \$7,503,500     | \$7,509,754 |
| Total Expenses | \$6,409,635 | \$6,351,387 | \$6,818,136 | \$7,461,531 | \$8,208,651 | \$7,711,632 | \$7,220,276 | \$7,500,000     | \$7,367,340 |



Expenses more than revenues in FY 07-08- \$440,000 Transfer to Corporate Restricted Res. Fund

# General Fund cash balance

|                 |                 |                 |                 |                 |                        |                          |
|-----------------|-----------------|-----------------|-----------------|-----------------|------------------------|--------------------------|
| <b>FY 05-06</b> | <b>FY 06-07</b> | <b>FY 07-08</b> | <b>FY 08-09</b> | <b>FY 09-10</b> | <b>FY 10-11 (Est.)</b> | <b>FY 11-12 (Budget)</b> |
| \$2,310,000     | \$2,670,500     | \$2,456,000     | \$2,036,000     | \$2,144,250     | \$2,144,250            | \$2,292,895              |



# General Fund- Capital

|                                    | Level 1                 |                    | Level 2                 |                    | Detail  |
|------------------------------------|-------------------------|--------------------|-------------------------|--------------------|---|
|                                    | Non-fixed Assets (- 70) | Fixed Assets (-75) | Non-fixed Assets (- 70) | Fixed Assets (-75) |   |
| <b>General Fund</b>                |                         |                    |                         |                    |   |
| CPZ- Admin                         | 500                     |                    | 500                     |                    | Retained \$500 misc. budget   |
| Police                             |                         |                    |                         |                    |   |
| Admin                              | 9,000                   |                    | 2,000                   |                    | Retained reduced ammunition amount (\$2,000)  |
| Invest.                            | 1,000                   |                    | 0                       |                    | Eliminated portion of Ammo (\$3,000); and misc. items (\$4,000)   |
| Patrol                             | 14,000                  |                    | 2,000                   |                    | Eliminated unspecified item (\$1,000)   |
|                                    |                         | 62,000             |                         | 0                  | Retained one of three radar unit (\$2,000); Eliminated misc. building repairs (\$2,000), mobile vision cam. (\$5,900) |
| Fire- Suppression                  | 0                       |                    | 1,500                   | 0                  | Deferred two police cars (62,000)   |
|                                    |                         | 125,000            |                         | 0                  | Moved computer laptop from Supplies (\$1,500)   |
|                                    |                         |                    |                         | 0                  | Moved Tanker to Corp. Restr. Res. Fund (\$75,000)   |
|                                    |                         |                    |                         |                    | Deferred set-aside for new fire truck (\$50,000)  |
| <b>Total Fixed &amp; Non-fixed</b> | <b>24,500</b>           | <b>187,000</b>     | <b>6,000</b>            | <b>0</b>           |   |

# Contributions to other agencies

|                            |                 |
|----------------------------|-----------------|
| ■ Museum                   | \$ 36,000       |
| ■ Community Service Center | \$ 17,000       |
| ■ Chamber of Commerce      | \$ 14,000       |
| ■ Beautification Program   | \$ 9,000        |
| ■ Champaign County CVB     | \$ 4,000        |
| ■ Gordyville               | \$ 4,000        |
| ■ Hardy's Reindeer Ranch   | \$ 3,000        |
| ■ Historical Society       | \$ 1,000        |
| ■ Garden Club              | \$ 1,000        |
| ■ Misc. / Contingency      | <u>\$ 1,000</u> |
| Total                      | \$90,000        |



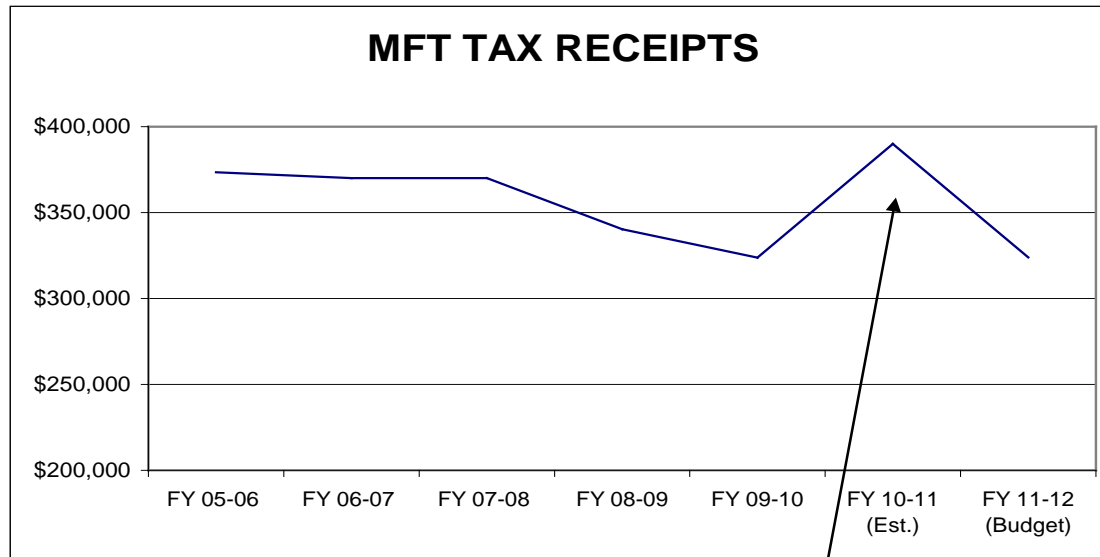
# General Fund

Questions / comments

# Motor Fuel Tax Fund (page 142)

## Tax receipts- declining

| FY 05-06  | FY 06-07  | FY 07-08  | FY 08-09  | FY 09-10  | FY 10-11 (Est.) | FY 11-12 (Budget) |
|-----------|-----------|-----------|-----------|-----------|-----------------|-------------------|
| \$373,510 | \$370,000 | \$370,000 | \$340,220 | \$323,787 | \$390,000       | \$324,000         |



One-time distribution from State's Capital Improvement Program



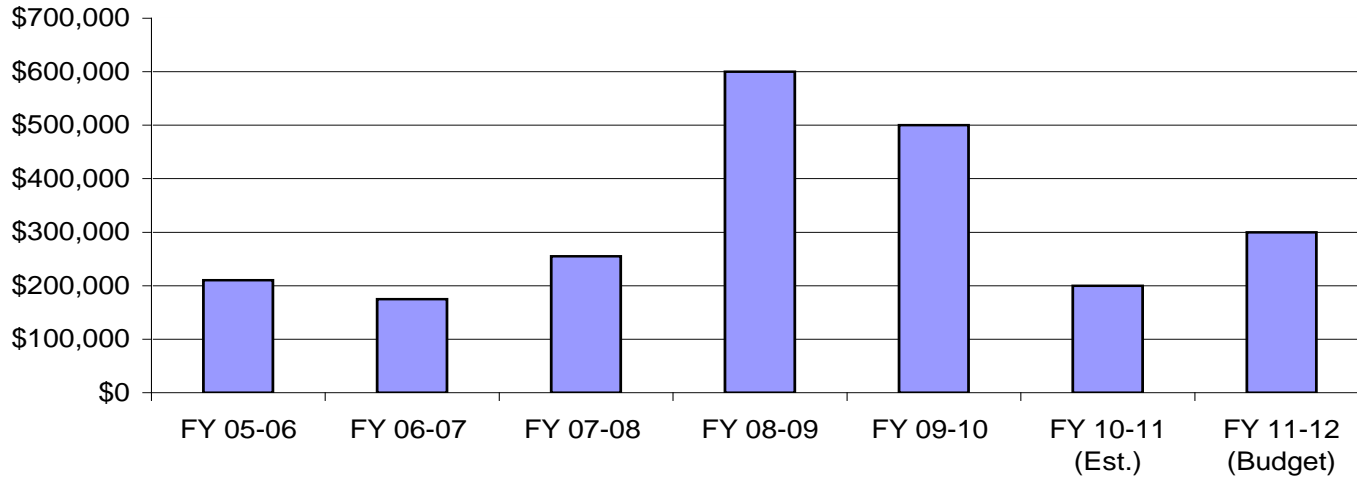
# Motor Fuel Tax Fund

- State grant \$2,500,000 (Murray Rd.)
- Major capital project
  - Murray Road - \$2,500,000 in FY 11-12

# MFT Fund cash balance

|                 |                 |                 |                 |                 |                        |                          |
|-----------------|-----------------|-----------------|-----------------|-----------------|------------------------|--------------------------|
| <b>FY 05-06</b> | <b>FY 06-07</b> | <b>FY 07-08</b> | <b>FY 08-09</b> | <b>FY 09-10</b> | <b>FY 10-11 (Est.)</b> | <b>FY 11-12 (Budget)</b> |
| \$210,185       | \$175,000       | \$255,000       | \$600,000       | \$500,000       | \$200,000              | \$300,000                |

**MFT Fund Cash Balance**





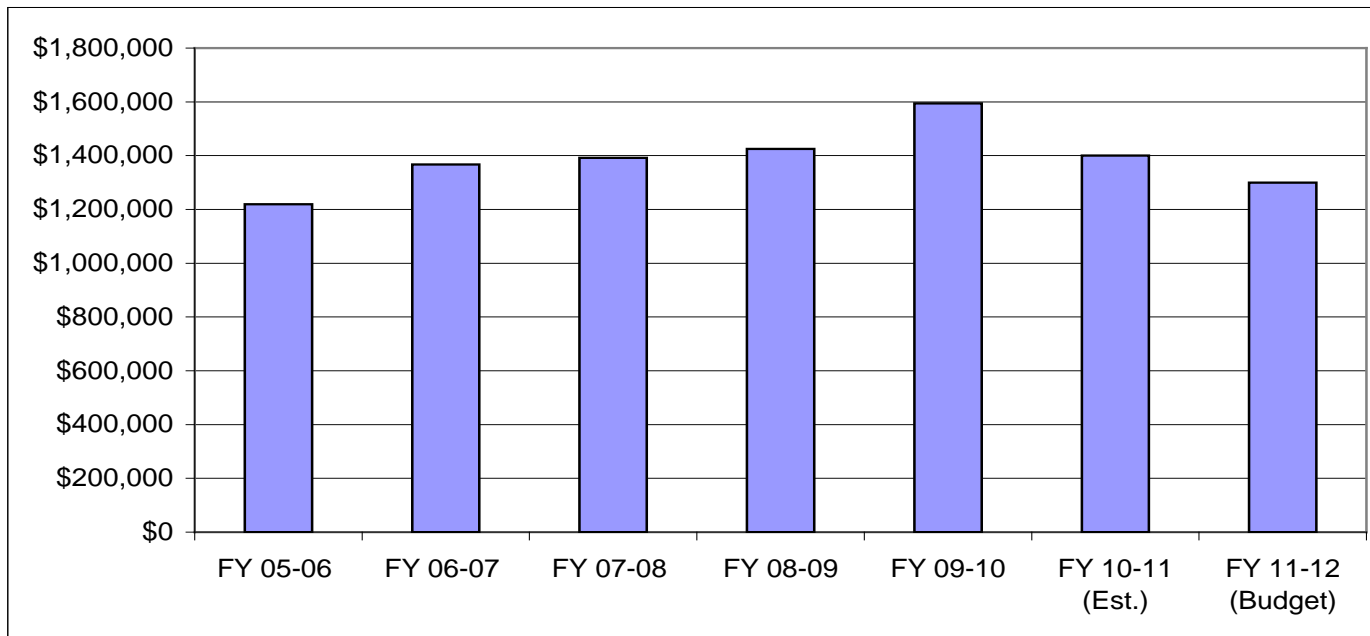
# MFT Fund

Questions / Comments

# TIF Fund (page 149)

## Property Tax receipts

| FY 05-06    | FY 06-07    | FY 07-08    | FY 08-09    | FY 09-10    | FY 10-11 (Est.) | FY 11-12 (Budget) |
|-------------|-------------|-------------|-------------|-------------|-----------------|-------------------|
| \$1,219,150 | \$1,366,750 | \$1,391,836 | \$1,425,473 | \$1,594,284 | \$1,400,000     | \$1,300,000       |



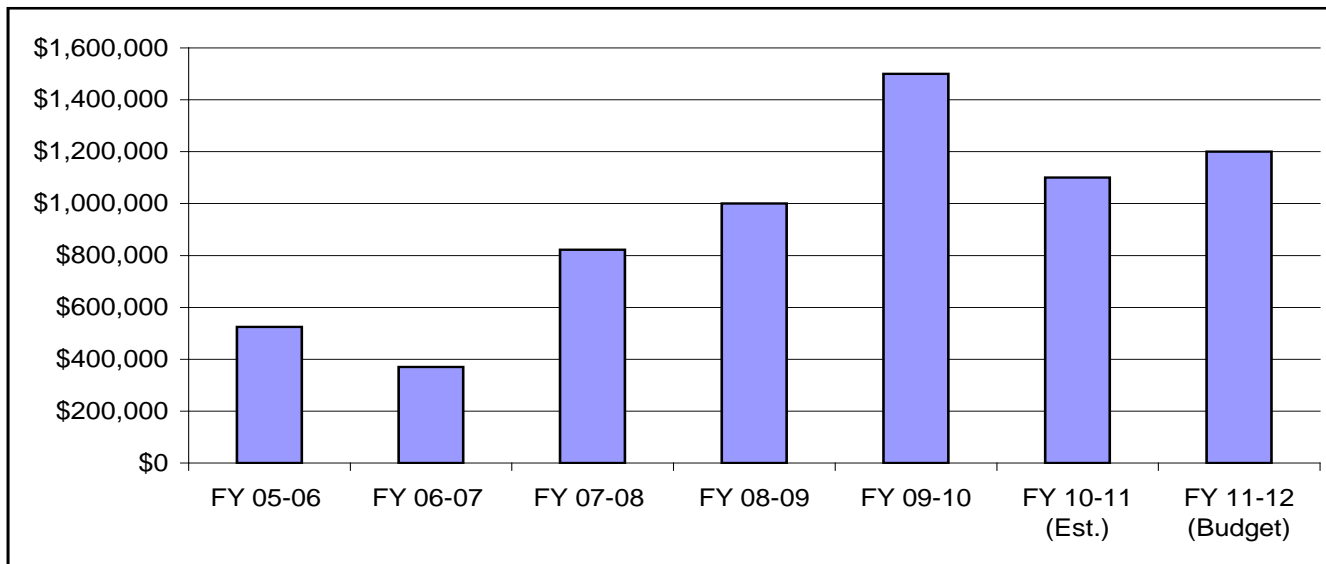
# TIF Fund (cont.)

- Major expense items in FY 11-12

|  |           |
|--|-----------|
| □ Legal expenses (Base closure)  | \$100,000 |
| □ Demolition / asbestos removal  | \$100,000 |
| □ Infrastructure assessment  | \$500,000 |
| □ Contributions (schools & MTA)  | \$350,000 |
| □ Trans.-out to General Fund<br>(for TIF-related police/fire expenses) | \$200,000 |
| □ Trans. Out (Debt Srv. Fund)  | \$448,788 |

# TIF cash balance

|                 |                 |                 |                 |                 |                        |                          |
|-----------------|-----------------|-----------------|-----------------|-----------------|------------------------|--------------------------|
| <b>FY 05-06</b> | <b>FY 06-07</b> | <b>FY 07-08</b> | <b>FY 08-09</b> | <b>FY 09-10</b> | <b>FY 10-11 (Est.)</b> | <b>FY 11-12 (Budget)</b> |
| \$524,800       | \$370,000       | \$822,000       | \$1,000,000     | \$1,500,000     | \$1,100,000            | \$1,200,000              |





# TIF Fund

Questions / Comments



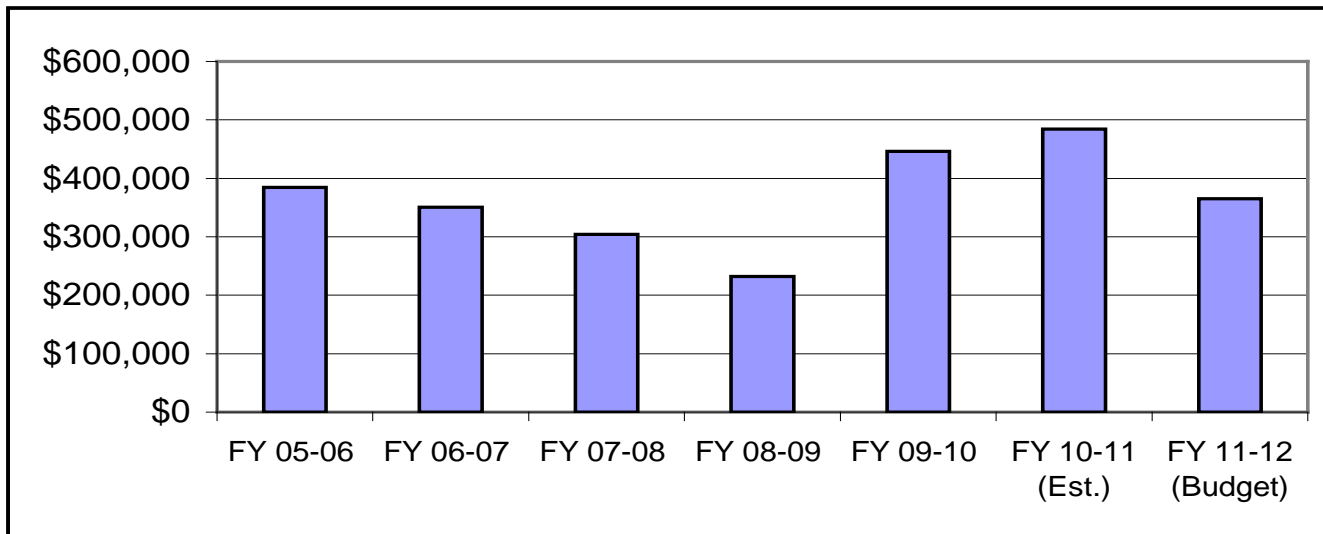
# Community Dev. Fund (page 162)

## Issues/projects

- Admin expenses limited to 20% of grant
  
- Projects for FY 11-12
  - Comm. Service Center- ADA doors (page 164)      \$ 15,000
  - Housing rehabilitation (page 166)      \$152,000
  - Funds for outside agencies (page 168)      \$ 54,800

# CDBG Grant revenue

|                 |                 |                 |                 |                 |                        |                          |
|-----------------|-----------------|-----------------|-----------------|-----------------|------------------------|--------------------------|
| <b>FY 05-06</b> | <b>FY 06-07</b> | <b>FY 07-08</b> | <b>FY 08-09</b> | <b>FY 09-10</b> | <b>FY 10-11 (Est.)</b> | <b>FY 11-12 (Budget)</b> |
| \$384,421       | \$350,431       | \$304,467       | \$232,379       | \$446,288       | \$484,194              | \$365,340                |





# Community Development Fund

Questions / Comments



# Restricted Res. Fund (page 170)

- \$500,000 from General Fund in FY 10-11
- Installmt. payment from Airport for mower- \$20,000
- Est. fund balance- FY 10-11 year-end- \$1,920,000
- Only expense for FY 11-12
  - Used tanker for Fire Dept. (\$75,000)
  - Asbestos removal at Autumn Glen (\$100,000)

# Gas Fund (page 177)

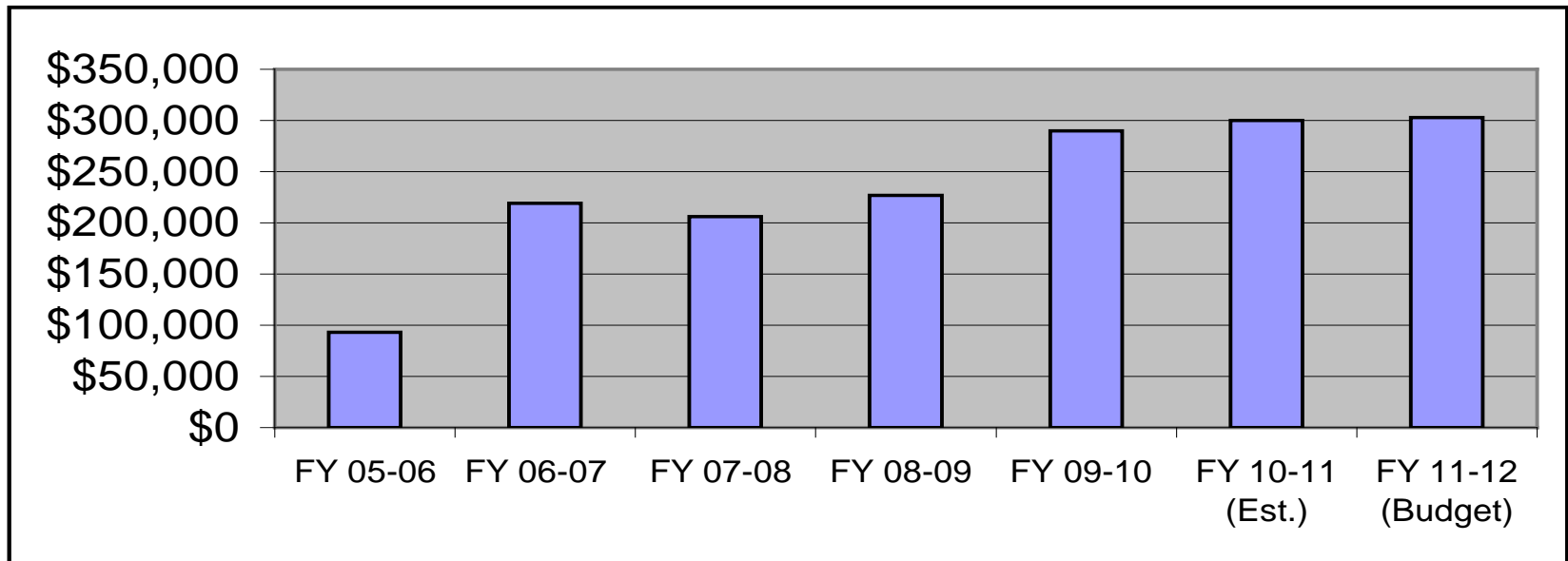
- Natural gas as an expense item is impacted by fluctuating market prices and is impossible to accurately anticipate:

- FY 06-07 budget- \$3,361,500 (Actual \$2,154,460)
- FY 07-08 budget- \$2,807,728 (Actual \$2,125,159)
- FY 08-09 budget- \$2,271,041 (Actual \$1,623,899)
- FY 09-10 budget- \$1,997,000 (Actual \$1,285,985)
- FY 10-11 budget- \$1,780,000 (Estimate \$1,000,000)
- FY 11-12 budget- \$1,200,000

However, Village natural gas costs are recouped with Gas Supply Charge revenue, on a “cost-plus” basis. The fund has added to its cash balance every year since 2008.

# Gas Fund cash balance

| FY 05-06 | FY 06-07  | FY 07-08  | FY 08-09  | FY 09-10  | FY 10-11 (Est.) | FY 11-12 (Budget) |
|----------|-----------|-----------|-----------|-----------|-----------------|-------------------|
| \$93,180 | \$219,000 | \$206,000 | \$227,000 | \$290,000 | \$300,000       | \$303,000         |



# Gas Fund

## FY 10-11 Budget / FY 11-12 Budget

### GAS EXPENSES

|                         | Original Budget  | Prop. Budget     | \$ Change       | % Change      |                                     |
|-------------------------|------------------|------------------|-----------------|---------------|-------------------------------------|
|                         | FY 10-11         | FY 11-12         |                 |               |                                     |
| Personnel Svcs.         | 157,890          | 162,796          | 4,906           | 3.1%          |                                     |
| Employee Benefits       | 52,237           | 55,662           | 3,425           | 6.6%          | IMRF rate increased by 6.6%         |
| Purchased Prof Svcs     | 0                | 0                | 0               |               |                                     |
| Purchased Property Svcs | 7,797            | 7,747            | -50             | -0.6%         |                                     |
| Other Purchased Svcs    | 0                | 0                | 0               |               |                                     |
| Supplies                | 1,700,250        | 1,217,950        | -482,300        | -28.4%        | Decrease in est. natural gas costs  |
| Non-fixed capital       | 0                | 0                | 0               |               |                                     |
| Fixed capital           | 0                | 0                | 0               |               |                                     |
| Other                   | 20,150           | 17,150           | -3,000          | -14.9%        | Bad debt expense reduced by \$3,000 |
| Transfers Out           | 221,775          | 220,275          | -1,500          | -0.7%         |                                     |
|                         | <u>2,160,099</u> | <u>1,681,580</u> | <u>-478,519</u> | <u>-22.2%</u> |                                     |

### REVENUE

|                        |                  |                  |                 |               |                                    |
|------------------------|------------------|------------------|-----------------|---------------|------------------------------------|
| Taxes                  | 0                | 0                | 0               |               |                                    |
| Licenses & Permits     | 0                | 0                | 0               |               |                                    |
| Intergovernmental Rev. | 0                | 0                | 0               |               |                                    |
| Sales                  | 2,170,500        | 1,683,500        | -487,000        | -22.4%        | Decrease in gas supply charge rev. |
| Charges for Services   | 0                | 0                | 0               |               |                                    |
| Fines & Forfeits       | 0                | 0                | 0               |               |                                    |
| Money & Property       | 2,500            | 1,000            | -1,500          | -60.0%        | Declining Interest rate income     |
| Other Revenue          | 0                | 0                | 0               |               |                                    |
| Transfers-in           | 0                | 0                | 0               |               |                                    |
|                        | <u>2,173,000</u> | <u>1,684,500</u> | <u>-488,500</u> | <u>-22.5%</u> |                                    |



# Gas Fund

Questions / Comments

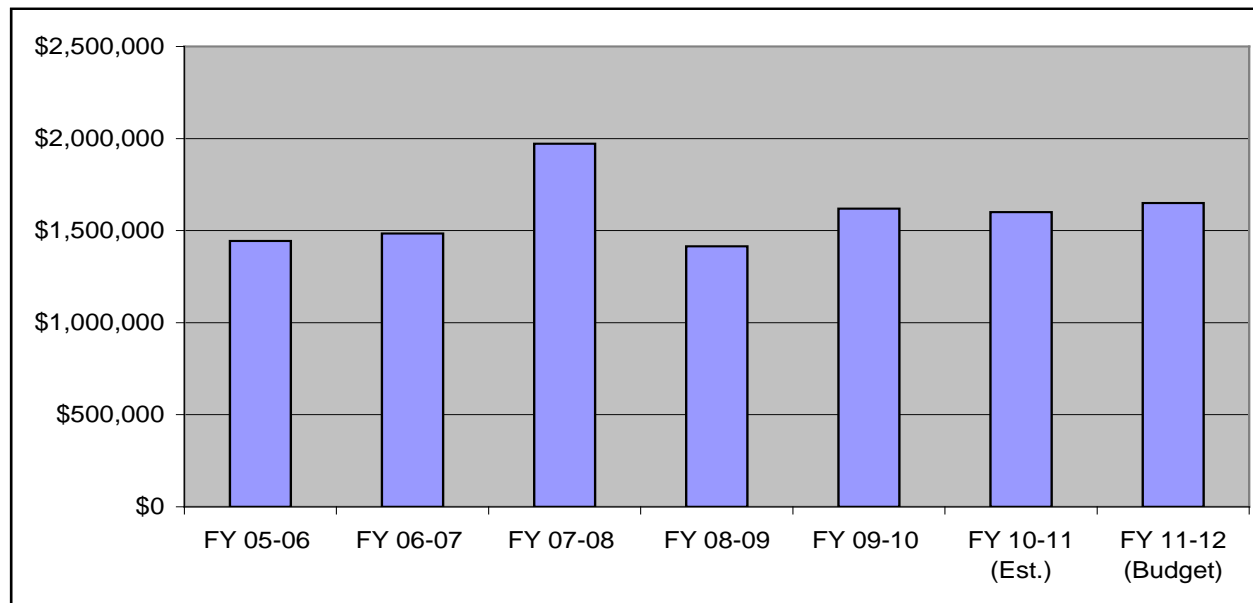


# Water Fund (page 186)

- Capital project-  $\frac{3}{4}$  ton truck replacemt. (\$25,000)
- FY 11-12 expected rev/exp surplus- \$48,862

# Water Fund cash balance

|       | <b>FY 05-06</b> | <b>FY 06-07</b> | <b>FY 07-08</b> | <b>FY 08-09</b> | <b>FY 09-10</b> | <b>FY 10-11 (Est.)</b> | <b>FY 11-12 (Budget)</b> |
|-------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------------|--------------------------|
| Water | \$1,444,125     | \$1,485,000     | \$1,972,000     | \$1,415,000     | \$1,619,750     | \$1,600,000            | \$1,650,000              |



# Water Fund

## FY 10-11 Budget / FY 11-12 Budget

| WATER EXPENSES          |              |              |           |          | water                                    |
|-------------------------|--------------|--------------|-----------|----------|--|
|                         | Orig. Budget | Prop. Budget |           |          |  |
| Water Treatment Div.    | FY 10-11     | FY 11-12     | \$ Change | % Change |  |
| Personnel Svcs.         | 367,765      | 366,948      | -817      | -0.2%    |  |
| Employee Benefits       | 122,601      | 126,551      | 3,950     | 3.2%     | IMRF rate up 6.6%                        |
| Purchased Prof Svcs     | 11,200       | 6,200        | -5,000    | -44.6%   |  |
| Purchased Property Svcs | 142,590      | 159,590      | 17,000    | 11.9%    | Utilities- up \$17,000                   |
| Other Purchased Svcs    | 0            | 0            | 0         |          |  |
| Supplies                | 114,000      | 115,000      | 1,000     | 0.9%     |  |
| Non-fixed capital       | 0            | 0            | 0         |          |  |
| Fixed capital           | 0            | 0            | 0         |          |  |
| Other                   | 356,489      | 306,027      | -50,462   | -14.2%   | Reduced principal/Interest repayments    |
| Transfers Out           | 363,307      | 435,340      | 72,033    | 19.8%    | New transfer to WW for bond reallocation |
|                         | 1,477,952    | 1,515,656    | 37,704    | 2.6%     |  |
| REVENUE                 |              |              |           |          |  |
|                         | Orig. Budget | Prop. Budget |           |          |  |
|                         | FY 10-11     | FY 11-12     | \$ Change | % Change |  |
| Taxes                   | 0            | 0            | 0         |          |  |
| Licenses & Permits      | 0            | 0            | 0         |          |  |
| Intergovernmental Rev.  | 0            | 0            | 0         |          |  |
| Sales                   | 1,420,832    | 1,581,018    | 160,186   | 11.3%    | Rantoul Foods start-up                   |
| Charges for Services    | 0            | 0            | 0         |          |  |
| Fines & Forfeits        | 0            | 0            | 0         |          |  |
| Money & Property        | 20,000       | 3,500        | -16,500   | -82.5%   | Declining Interest Income                |
| Other Revenue           | 10,000       | 5,000        | -5,000    | -50.0%   |  |
| Transfers-in            | 0            | 0            | 0         |          |  |
|                         | 1,450,832    | 1,589,518    | 138,686   | 9.6%     |  |



# Water Fund

Questions / Comments

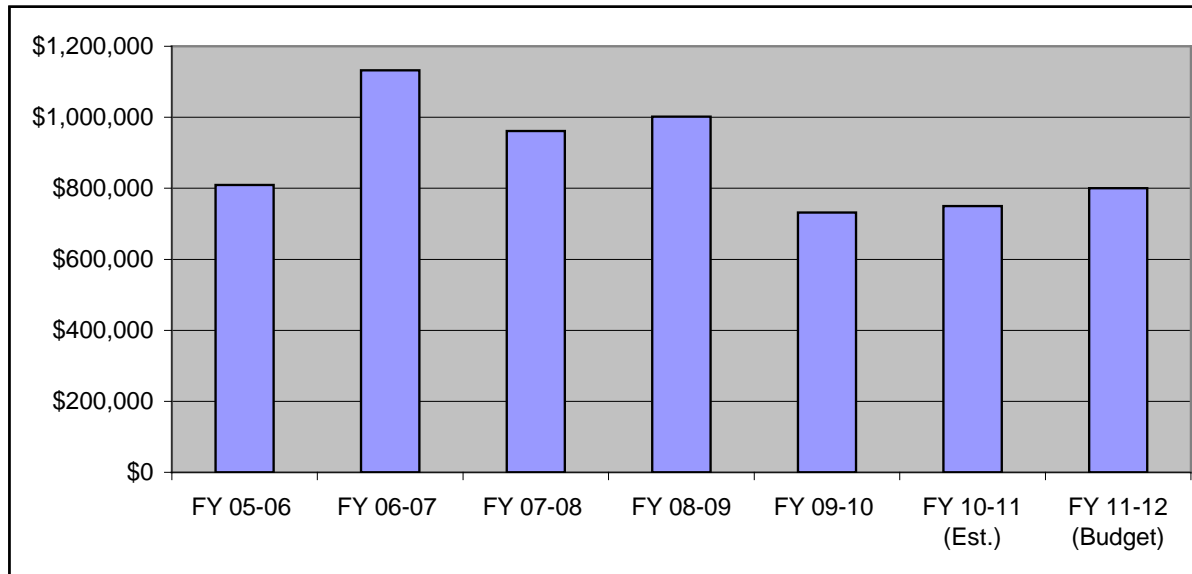


# Waste Water Fund (page 197)

- New capital projects
  - Roof replacement- NW pump station \$25,000
  - Slip lining- \$40,000
- Planned revenue/expense surplus- \$42,503

# Wastewater Fund cash balance

|        | <b>FY 05-06</b> | <b>FY 06-07</b> | <b>FY 07-08</b> | <b>FY 08-09</b> | <b>FY 09-10</b> | <b>FY 10-11 (Est.)</b> | <b>FY 11-12 (Budget)</b> |
|--------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------------|--------------------------|
| Wastew | \$809,700       | \$1,132,000     | \$961,000       | \$1,001,750     | \$731,550       | \$750,000              | \$800,000                |



(Excludes reserves from bonds)

# Waste Water Fund

## FY 10-11 Budget / FY 11-12 Budget

### WW EXPENSES

ww

| Wastewater Plant Div.          | Orig. Budget     | Prop. Budget     | \$ Change      | % Change     |  |
|--------------------------------|------------------|------------------|----------------|--------------|--|
|                                | FY 10-11         | FY 11-12         |                |              |  |
| Personnel Svcs.                | 324,938          | 308,796          | -16,142        | -5.0%        | Reorganization                                   |
| Employee Benefits              | 111,982          | 112,894          | 912            | 0.8%         |  |
| Purchased Prof Svcs            | 24,150           | 27,000           | 2,850          | 11.8%        | Permits and lab fees                             |
| Purchased Property Svcs        | 302,925          | 356,825          | 53,900         | 17.8%        | Increase in Utilities, equipmt. maintenance      |
| Other Purchased Svcs           | 0                | 0                | 0              |              |  |
| Supplies                       | 57,340           | 55,500           | -1,840         | -3.2%        | Reduction in Gas/Oil target                      |
| Non-fixed capital              | 0                | 0                | 0              |              |  |
| Fixed capital                  | 0                | 0                | 0              |              |  |
| Other                          | 325,875          | 390,337          | 64,462         | 19.8%        | Increase in Principal/ Interest payments         |
| Transfers Out                  | 384,519          | 411,262          | 26,743         | 7.0%         | Inc. in Transfers to General and PW Admin        |
|                                | <u>1,531,729</u> | <u>1,662,614</u> | <u>130,885</u> | <u>8.5%</u>  |  |
| <u>Wastewater Reserve Div.</u> |                  |                  |                |              |  |
| Personnel Svcs.                | 0                | 0                | 0              |              |  |
| Employee Benefits              | 0                | 0                | 0              |              |  |
| Purchased Prof Svcs            | 0                | 0                | 0              |              |  |
| Purchased Property Svcs        | 0                | 0                | 0              |              |  |
| Other Purchased Svcs           | 0                | 0                | 0              |              |  |
| Supplies                       | 0                | 0                | 0              |              |  |
| Non-fixed capital              | 0                | 0                | 0              |              |  |
| Fixed capital                  | 0                | 65,000           | 65,000         |              | Roof replacemt.- \$25,000; slip lining- \$40,000 |
| Other                          | 0                | 0                | 0              |              |  |
| Transfers Out                  | 0                | 0                | 0              |              |  |
|                                | <u>0</u>         | <u>65,000</u>    | <u>65,000</u>  |              |  |
| <b>Total Wastewater Fund</b>   | <b>1,531,729</b> | <b>1,727,614</b> | <b>195,885</b> | <b>12.8%</b> |  |

# Wastewater Fund (continued)

## REVENUE

|                        | Orig. Budget     | Prop. Budget     | \$ Change      | % Change     |                                     |
|------------------------|------------------|------------------|----------------|--------------|-------------------------------------|
|                        | FY 10-11         | FY 11-12         |                |              |                                     |
| Taxes                  | 0                | 0                | 0              |              |                                     |
| Licenses & Permits     | 0                | 0                | 0              |              |                                     |
| Intergovernmental Rev. | 0                | 0                | 0              |              |                                     |
| Sales                  | 1,531,510        | 1,703,104        | 171,594        | 11.2%        | Based on Industrial usage targets   |
| Charges for Services   | 0                | 0                | 0              |              |                                     |
| Fines & Forfeits       | 0                | 0                | 0              |              |                                     |
| Money & Property       | 5,000            | 2,000            | -3,000         | -60.0%       | Interest rate trends                |
| Other Revenue          | 0                | 0                | 0              |              |                                     |
| Transfers-in           | 18,470           | 65,013           | 46,543         | 252.0%       | Bond reallocation from General Fund |
|                        | <b>1,554,980</b> | <b>1,770,117</b> | <b>215,137</b> | <b>13.8%</b> |                                     |



# Waste Water Fund

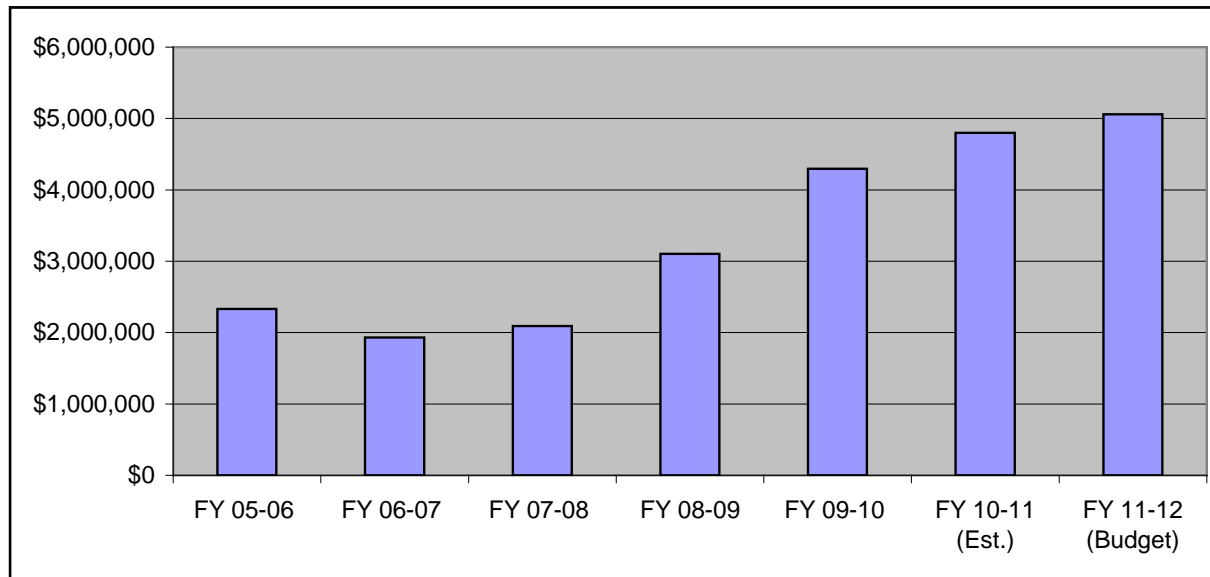
Questions / Comments

# Electric Fund (page 209)

- Last rate increase 3/1/10
- Planned revenue/expense surplus- \$259,128
- Capital
  - Distribution supplies \$ 205,000
  - A more “rugged” laptop \$ 3,000
  - Generator emission modifications \$ 400,000
  - Bucket truck (replacemt.) \$ 150,000
  - 69kv substation \$ 30,000

# Electric Fund cash balance

|          | <b>FY 05-06</b> | <b>FY 06-07</b> | <b>FY 07-08</b> | <b>FY 08-09</b> | <b>FY 09-10</b> | <b>FY 10-11 (Est.)</b> | <b>FY 11-12 (Budget)</b> |
|----------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------------|--------------------------|
| Electric | \$2,330,000     | \$1,931,700     | \$2,092,300     | \$3,104,900     | \$4,296,615     | \$4,800,000            | \$5,060,000              |



# Electric Fund

## FY 10-11 Budget / FY 11-12 Budget

### ELECTRIC EXPENSES

| Distribution Div.         | Orig. Budget      | Prop. Budget      | \$ Change        | % Change     |  |
|---------------------------|-------------------|-------------------|------------------|--------------|--|
|                           | FY 10-11          | FY 11-12          |                  |              |  |
| Personnel Svcs.           | 378,650           | 420,944           | 42,294           | 11.2%        | Additional lineman                                     |
| Employee Benefits         | 117,515           | 135,795           | 18,280           | 15.6%        | Additional lineman                                     |
| Purchased Prof Svcs       | 0                 | 0                 | 0                |              |  |
| Purchased Property Svcs   | 219,797           | 221,547           | 1,750            | 0.8%         | Utilities up \$1,750                                   |
| Other Purchased Svcs      | 0                 | 0                 | 0                |              |  |
| Supplies                  | 60,300            | 61,750            | 1,450            | 2.4%         | Gas/Oil up \$2,450                                     |
| Non-fixed capital         | 205,000           | 205,000           | 0                | 0.0%         |  |
| Fixed capital             | 0                 | 0                 | 0                |              |  |
| Other                     | 170,300           | 170,350           | 50               | 0.0%         |  |
| Transfers Out             | 0                 | 0                 | 0                |              |  |
|                           | <u>1,151,562</u>  | <u>1,215,386</u>  | <u>63,824</u>    | <u>5.5%</u>  |  |
| <br>                      |                   |                   |                  |              |  |
| <u>Tech Services Div.</u> |                   |                   |                  |              |  |
| Personnel Svcs.           | 272,445           | 280,962           | 8,517            | 3.1%         |  |
| Employee Benefits         | 85,681            | 90,030            | 4,349            | 5.1%         | IMRF up 6.6%   |
| Purchased Prof Svcs       | 30,000            | 30,000            | 0                | 0.0%         |  |
| Purchased Property Svcs   | 58,668            | 72,998            | 14,330           | 24.4%        | Generator repairs                                      |
| Other Purchased Svcs      | 0                 | 0                 | 0                |              |  |
| Supplies                  | 8,174,250         | 9,766,850         | 1,592,600        | 19.5%        | Increased Purchased Electricity estimate               |
| Non-fixed capital         | 0                 | 3,000             | 3,000            |              | Purchase of a "rugged" computer                        |
| Fixed capital             | 0                 | 0                 | 0                |              |  |
| Other                     | 223,069           | 203,725           | -19,344          | -8.7%        | Reduced Principal and Interest payments                |
| Transfers Out             | 1,719,743         | 1,783,437         | 63,694           | 3.7%         | Increased Transfers to Gen, PW Admin, WW, StormW funds |
|                           | <u>10,563,856</u> | <u>12,231,002</u> | <u>1,667,146</u> | <u>15.8%</u> |  |

# Electric Fund (continued)

|                            | Orig. Budget<br>FY 10-11 | Prop. Budget<br>FY 11-12 | \$ Change        | % Change     |   |
|----------------------------|--------------------------|--------------------------|------------------|--------------|---|
| <u>Reserve Div.</u>        |                          |                          |                  |              |   |
| Personnel Svcs.            | 0                        | 0                        | 0                |              |   |
| Employee Benefits          | 0                        | 0                        | 0                |              |   |
| Purchased Prof Svcs        | 0                        | 0                        | 0                |              |   |
| Purchased Property Svcs    | 0                        | 0                        | 0                |              |   |
| Other Purchased Svcs       | 0                        | 0                        | 0                |              |   |
| Supplies                   | 0                        | 0                        | 0                |              |   |
| Non-fixed capital          | 0                        | 0                        | 0                |              |   |
| Fixed capital              | 450,000                  | 580,000                  | 130,000          | 28.9%        | Generator emissions (\$400,000), bucket truck (\$150,000), Century Av. sub-station (\$30,000) |
| Other                      | 0                        | 0                        | 0                |              |   |
| Transfers Out              | 0                        | 0                        | 0                |              |   |
|                            | 450,000                  | 580,000                  | 130,000          | 28.9%        |   |
| <b>Total Electric Fund</b> | <b>12,165,418</b>        | <b>14,026,388</b>        | <b>1,860,970</b> | <b>15.3%</b> |   |
| <b>REVENUE</b>             |                          |                          |                  |              |   |
| Taxes                      | 0                        | 0                        | 0                |              |   |
| Licenses & Permits         | 0                        | 0                        | 0                |              |   |
| Intergovernmental Rev.     | 0                        | 0                        | 0                |              |   |
| Sales                      | 12,335,714               | 14,171,640               | 1,835,926        | 14.9%        | All major Sales accounts increased, based on usage trends                                     |
| Charges for Services       | 0                        | 0                        | 0                |              |   |
| Fines & Forfeits           | 0                        | 0                        | 0                |              |   |
| Money & Property           | 90,876                   | 55,876                   | -35,000          | -38.5%       | Interest Income reduced   |
| Other Revenue              | 76,500                   | 58,000                   | -18,500          | -24.2%       | No "Sale of Property" anticipated   |
| Transfers-in               | 0                        | 0                        | 0                |              |   |
|                            | <b>12,503,090</b>        | <b>14,285,516</b>        | <b>1,782,426</b> | <b>14.3%</b> |   |



# Electric Fund

Questions / Comments

# Storm W. Drainage Fund (page 231)

- Storm water tax revenue \$578,800- up 5%
  - Interest income- \$17,500
  - Transfer-in from Electric- \$16,962 (bond reallocation)
- 

- Principal/Interest- \$149,025
- FY 11-12 Capital- \$182,500
  - Major project
    - Total Gleason/Carolina/Harper Drive- \$1,500,000

# Storm W. Drainage Fund (cont.)

## ■ History

- Completed projects

- ✓ Maplewood detention pond - \$1,021,000
- ✓ Sangamon/Wabash - \$1,923,000
- ✓ Prairieview/Shady Lawn - \$346,000
- ✓ Eater Dr. upgrade - \$274,000
- ✓ Briarcliff/Illinois Dr - \$231,000

*Total spent to date - \$3,795,000*

# Storm W. Drainage Fund (cont.)

## ■ 5 yr. Plan

- FY 11-12 Carolina/Gleason

### Out years

- Indian Hills pond and outfall- \$565,200
- Broadmeadow subdivision- \$350,000
- South Murray Rd- \$600,000
- Chandler Rd drainage- \$230,000-\$510,000

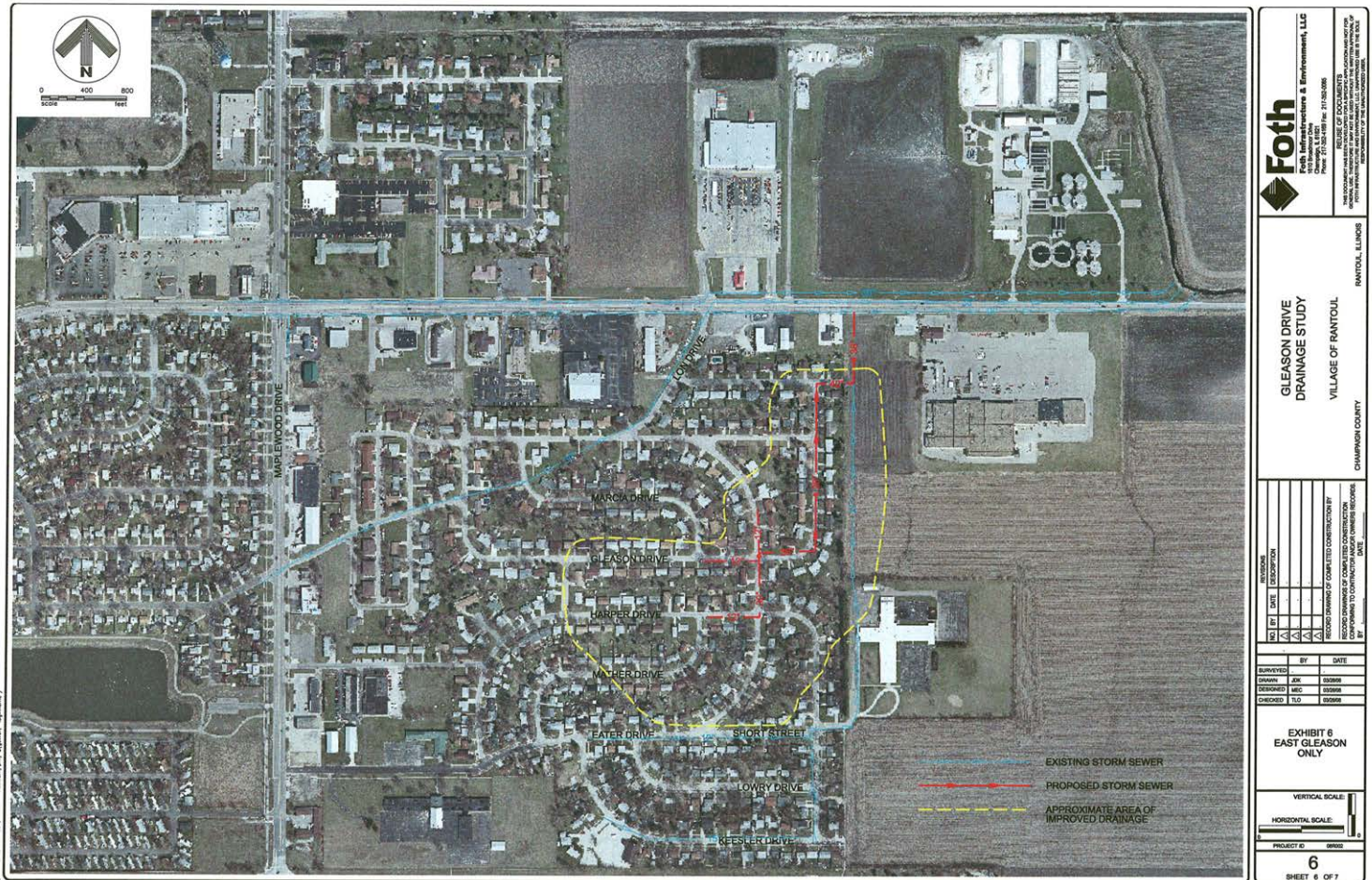


# Storm W. Drainage Fund (cont.)

## ■ Additional needs

- Grove Ave and Baermann Dr. flooding- \$150,000
- South Pointe improvements- \$250,000
- Century Avenue improvements- \$2,250,000
- Commander's subdivision and airfield relief systems- \$1,250,000
- Golfview Rd and Perimeter Rd storm sewers- \$400,000

# Gleason Dr. storm sewer project



# Storm W. Drainage Fund (cont.)

|                               |                  |
|-------------------------------|------------------|
| ■ Total revenue (FY 11-12)    | \$616,762        |
| ■ Expenses                    |                  |
| □ Gleason/Carolina/Harper Dr. | \$182,500        |
| □ Debt service (Corp.)        | \$ 0             |
| □ Principal repayments        | \$ 80,000        |
| □ Interest repayments         | \$ 69,025        |
| □ Transfers-out               | \$ 216,510       |
| □ All other misc.             | <u>\$ 17,500</u> |
|                               | <b>\$565,535</b> |

Est. Cash Balance (ex. Bond) \$400,000



# Storm Water Fund

Questions / Comments

# Airport Fund (page 236)

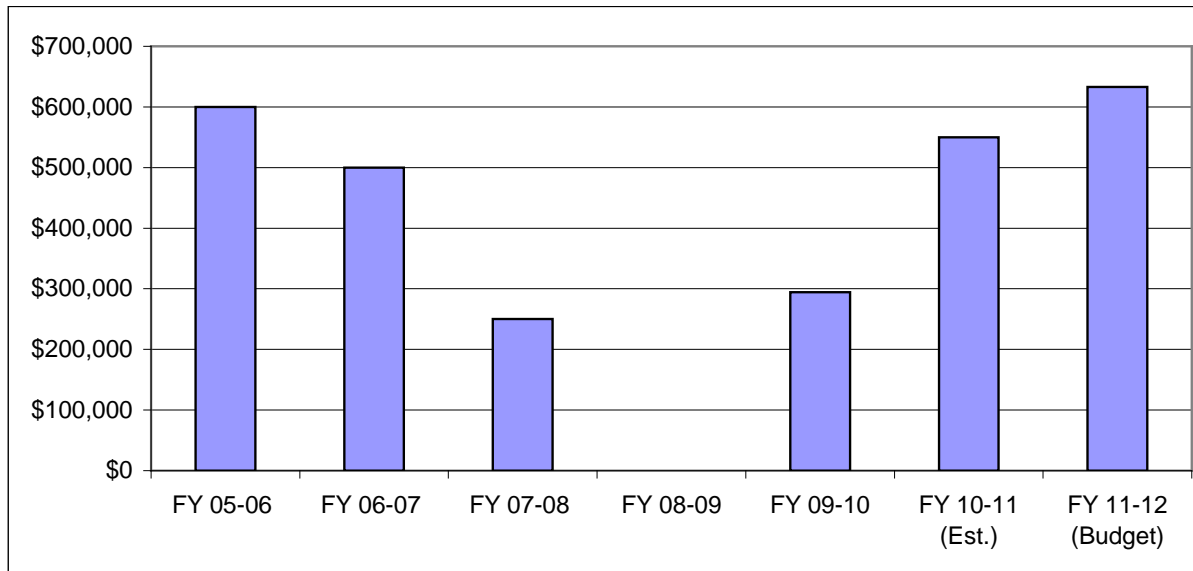
## ■ Utilities/building maintenance vs. building rents

|                        | <b>FY 05-06</b> | <b>FY 06-07</b> | <b>FY 07-08</b> | <b>FY 08-09</b> | <b>FY 09-10</b> | <b>FY 10-11 (Est.)</b> | <b>FY 11-12</b> |
|------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------------|-----------------|
| <b>Bldg. Rents</b>     | \$1,767,212     | \$1,651,170     | \$1,684,684     | \$1,273,810     | \$1,303,241     | \$1,500,000            | \$1,350,000     |
| Utilities (1830)       | \$627,940       | \$700,934       | \$745,266       | \$421,614       | \$295,723       | \$325,000              | \$320,000       |
| <b>% of Rents</b>      | <b>36%</b>      | <b>42%</b>      | <b>44%</b>      | <b>33%</b>      | <b>23%</b>      | <b>22%</b>             | <b>24%</b>      |
| Building Maint. (1830) | \$195,158       | \$185,920       | \$281,513       | \$99,375        | \$49,280        | \$40,000               | \$80,000        |
| <b>% of Rents</b>      | <b>11%</b>      | <b>11%</b>      | <b>17%</b>      | <b>8%</b>       | <b>4%</b>       | <b>3%</b>              | <b>6%</b>       |

In FY 07-08, Utilities and Building Maintenance represented 61% of Building Rental Income- in FY 09-10 it was 27%.

# Airport Fund cash balance

|                 |                 |                 |                 |                 |                        |                          |
|-----------------|-----------------|-----------------|-----------------|-----------------|------------------------|--------------------------|
| <b>FY 05-06</b> | <b>FY 06-07</b> | <b>FY 07-08</b> | <b>FY 08-09</b> | <b>FY 09-10</b> | <b>FY 10-11 (Est.)</b> | <b>FY 11-12 (Budget)</b> |
| \$600,000       | \$500,000       | \$250,000       | \$0             | \$294,345       | \$550,000              | \$632,765                |





# Airport Fund

## ■ Capital-

- The addition of misc. items in Airport Operations dependent on the airport restructuring

# Airport Fund

## FY 09-10 Budget / FY 10-11 Budget

### AIRPORT EXPENSES

airport

| Admin Div.                  | Orig. Budget<br>FY 10-11 | Prop. Budget<br>FY 11-12 | \$ Change | % Change |   |
|-----------------------------|--------------------------|--------------------------|-----------|----------|---|
| Personnel Svcs.             | 105,163                  | 112,568                  | 7,405     | 7.0%     | The budgeted amt. of new postion (Property Mgmt. Spec.) increased \$5,000 over FY 10-11 |
| Employee Benefits           | 36,200                   | 42,831                   | 6,631     | 18.3%    | Benefits budgeted for 6 month for new postion in FY 10-1                                |
| Purchased Prof Svcs         | 23,291                   | 23,591                   | 300       | 1.3%     |   |
| Purchased Property Svcs     | 3,566                    | 3,566                    | 0         | 0.0%     |   |
| Other Purchased Svcs        | 65,360                   | 68,825                   | 3,465     | 5.3%     | Insurance up \$4,965  |
| Supplies                    | 1,850                    | 1,050                    | -800      | -43.2%   | Office supplies reduced \$800   |
| Non-fixed capital           | 0                        | 0                        | 0         | -        |   |
| Fixed capital               | 0                        | 0                        | 0         | -        |   |
| Other                       | 200                      | 200                      | 0         | 0.0%     |   |
| Transfers Out               | 191,835                  | 211,835                  | 20,000    | 10.4%    | \$20,000 repayment to Corp. Rstr. Res. Fund (mower)                                     |
|                             | 427,465                  | 464,466                  | 37,001    | 8.7%     |   |
| <u>Ops &amp; Maint Div.</u> |                          |                          |           |          |   |
| Personnel Svcs.             | 55,095                   | 59,515                   | 4,420     | 8.0%     | Salary adjustment for Managaer  |
| Employee Benefits           | 17,102                   | 18,826                   | 1,724     | 10.1%    | "   |
| Purchased Prof Svcs         | 0                        | 0                        | 0         | -        |   |
| Purchased Property Svcs     | 144,166                  | 151,566                  | 7,400     | 5.1%     | Utilities target up \$9,000   |
| Other Purchased Svcs        | 7,500                    | 7,500                    | 0         | 0.0%     |   |
| Supplies                    | 3,530                    | 3,250                    | -280      | -7.9%    |   |
| Non-fixed capital           | 10,386                   | 0                        | -10,386   | -100.0%  | FY 11-12 capital schedule pending   |
| Fixed capital               | 0                        | 0                        | 0         | -        |   |
| Other                       | 7,115                    | 5,235                    | -1,880    | -26.4%   | Storm Water tax estimate reduced  |
| Transfers Out               | 0                        | 0                        | 0         | -        |   |
|                             | 244,894                  | 245,892                  | 998       | 0.4%     |   |

# Airport Fund (continued)

## Prop Mgmt Div.

|                         | Orig. Budget     | Prop. Budget     | \$ Change      | % Change     |  |
|-------------------------|------------------|------------------|----------------|--------------|--|
|                         | FY 10-11         | FY 11-12         |                |              |  |
| Personnel Svcs.         | 0                | 0                | 0              | -            |  |
| Employee Benefits       | 0                | 0                | 0              | -            |  |
| Purchased Prof Svcs     | 0                | 0                | 0              | -            |  |
| Purchased Property Svcs | 544,880          | 508,607          | -36,273        | -6.7%        | Utilities target reduced                                 |
| Other Purchased Svcs    | 0                | 0                | 0              | -            |  |
| Supplies                | 1,500            | 1,500            | 0              | 0.0%         |  |
| Non-fixed capital       | 0                | 0                | 0              | -            |  |
| Fixed capital           | 0                | 0                | 0              | -            |  |
| Other                   | 106,850          | 101,220          | -5,630         | -5.3%        | Tax estimate reduced                                     |
| Transfers Out           | 0                | 0                | 0              | -            |  |
|                         | <u>653,230</u>   | <u>611,327</u>   | <u>-41,903</u> | <u>-6.4%</u> |  |
| Total Airport Fund      | 1,325,589        | 1,321,685        | -3,904         | -0.3%        |  |
| REVENUE                 |                  |                  |                |              |  |
| Taxes                   | 0                | 0                | 0              | -            |  |
| Licenses & Permits      | 0                | 0                | 0              | -            |  |
| Intergovernmental Rev.  | 0                | 0                | 0              | -            |  |
| Sales                   | 0                | 0                | 0              | -            |  |
| Charges for Services    | 0                | 0                | 0              | -            |  |
| Fines & Forfeits        | 0                | 0                | 0              | -            |  |
| Money & Property        | 1,402,650        | 1,403,950        | 1,300          | 0.1%         | Bldg. rental (\$1,350,000) unchanged from FY 10-11 budgr |
| Other Revenue           | 500              | 500              | 0              | 0.0%         |  |
| Transfers-in            | 0                | 0                | 0              | -            |  |
|                         | <u>1,403,150</u> | <u>1,404,450</u> | <u>1,300</u>   | <u>0.1%</u>  |  |



# Airport Fund

Questions / Comments



# Public Works Admin Fund

(page 253)

- Public Works Admin divisions- PW Admin, Engineering Info., Customer Service, Pump Station Maintenance, Street & System Maintenance
  - Est.cash balance April 30, 2011: \$ 340,000
  - FY 11-12        No Capital

# Public Works Admin Fund

## FY 10-11 Budget / FY 11-12 Budget

### PW ADIMIN FUND

| Admin Div.              | Prop. Budget     |                  | \$ Change     | % Change    |  |
|-------------------------|------------------|------------------|---------------|-------------|--|
|                         | FY 10-11         | FY 11-12         |               |             |  |
| Personnel Svcs.         | 316,084          | 324,803          | 8,719         | 2.8%        |  |
| Employee Benefits       | 101,647          | 101,013          | -634          | -0.6%       |  |
| Purchased Prof Svcs     | 129,998          | 123,098          | -6,900        | -5.3%       | Reduced Legal by \$10,000,   |
| Purchased Property Svcs | 42,680           | 38,580           | -4,100        | -9.6%       | Reduced Rentals by \$4,100   |
| Other Purchased Svcs    | 524,650          | 585,350          | 60,700        | 11.6%       | Increased Insurance by \$48,000, Communications by \$2,000,<br>Travel, Edu/Train'g, Conf & Mtg by \$17,800 |
| Supplies                | 33,500           | 34,000           | 500           | 1.5%        | Increased office supplies by \$500   |
| Non-fixed capital       | 0                | 0                | 0             |             |  |
| Fixed capital           | 0                | 0                | 0             |             |  |
| Other                   | 700              | 700              | 0             | 0.0%        |  |
| Transfers Out           | 0                | 0                | 0             |             |  |
|                         | <u>1,149,259</u> | <u>1,207,544</u> | <u>58,285</u> | <u>5.1%</u> |  |
| <u>Engineering Div.</u> |                  |                  |               |             |  |
| Personnel Svcs.         | 105,962          | 109,744          | 3,782         | 3.6%        |  |
| Employee Benefits       | 33,773           | 35,045           | 1,272         | 3.8%        | IMRF increased by 6.6%   |
| Purchased Prof Svcs     | 13,818           | 13,818           | 0             |             |  |
| Purchased Property Svcs | 0                | 0                | 0             |             |  |
| Other Purchased Svcs    | 8,550            | 8,550            | 0             | 0.0%        |  |
| Supplies                | 500              | 500              | 0             | 0.0%        |  |
| Non-fixed capital       | 0                | 0                | 0             |             |  |
| Fixed capital           | 0                | 0                | 0             |             |  |
| Other                   | 100              | 100              | 0             | 0.0%        |  |
| Transfers Out           | 0                | 0                | 0             |             |  |
|                         | <u>162,703</u>   | <u>167,757</u>   | <u>5,054</u>  | <u>3.1%</u> |  |

# Public Works Admin Fund

## FY 10-11 Budget / FY 11-12 Budget (Cont.)

|                                    | Orig. Budget<br>FY 10-11 | Prop. Budget<br>FY 11-12 | \$ Change    | % Change    |   |
|------------------------------------|--------------------------|--------------------------|--------------|-------------|---|
| <u>Internal Cust. Service Div.</u> |                          |                          |              |             |   |
| Personnel Svcs.                    | 137,560                  | 141,664                  | 4,104        | 3.0%        |   |
| Employee Benefits                  | 51,735                   | 55,147                   | 3,412        | 6.6%        | IMRF increased by 6.6%                  |
| Purchased Prof Svcs                | 2,000                    | 2,000                    | 0            | 0.0%        |   |
| Purchased Property Svcs            | 0                        | 0                        | 0            |             |   |
| Other Purchased Svcs               | 0                        | 0                        | 0            |             |   |
| Supplies                           | 750                      | 750                      | 0            | 0.0%        |   |
| Non-fixed capital                  | 0                        | 0                        | 0            |             |   |
| Fixed capital                      | 0                        | 0                        | 0            |             |   |
| Other                              | 200                      | 200                      | 0            | 0.0%        |   |
| Transfers Out                      | 0                        | 0                        | 0            |             |   |
|                                    | <u>192,245</u>           | <u>199,761</u>           | <u>7,516</u> | <u>3.9%</u> |   |
| <u>Pump Station Maint. Div.</u>    |                          |                          |              |             |   |
| Personnel Svcs.                    | 200,224                  | 202,201                  | 1,977        | 1.0%        |   |
| Employee Benefits                  | 65,800                   | 69,968                   | 4,168        | 6.3%        | IMRF increased by 6.6%                  |
| Purchased Prof Svcs                | 0                        | 0                        | 0            |             |   |
| Purchased Property Svcs            | 22,500                   | 23,000                   | 500          | 2.2%        | Increased Repair/Maint. Equipmt (\$500) |
| Other Purchased Svcs               | 0                        | 0                        | 0            |             |   |
| Supplies                           | 27,000                   | 27,000                   | 0            | 0.0%        |   |
| Non-fixed capital                  | 0                        | 0                        | 0            |             |   |
| Fixed capital                      | 0                        | 0                        | 0            |             |   |
| Other                              | 200                      | 200                      | 0            | 0.0%        |   |
| Transfers Out                      | 0                        | 0                        | 0            |             |   |
|                                    | <u>315,724</u>           | <u>322,369</u>           | <u>6,645</u> | <u>2.1%</u> |   |

# Public Works Admin Fund

## FY 10-11 Budget / FY 11-12 Budget (Cont.)

|                                       | Orig. Budget     | Prop. Budget     | \$ Change     | % Change    |   |
|---------------------------------------|------------------|------------------|---------------|-------------|---|
|                                       | FY 10-11         | FY 11-12         |               |             |   |
| <b>Street &amp; Syst. Maint. Div.</b> |                  |                  |               |             |   |
| Personnel Svcs.                       | 348,089          | 362,702          | 14,613        | 4.2%        |   |
| Employee Benefits                     | 124,902          | 131,137          | 6,235         | 5.0%        | IMRF increased by 6.6%  |
| Purchased Prof Svcs                   | 0                | 0                | 0             |             |   |
| Purchased Property Svcs               | 123,099          | 123,099          | 0             | 0.0%        |   |
| Other Purchased Svcs                  | 0                | 0                | 0             |             |   |
| Supplies                              | 130,180          | 124,480          | -5,700        | -4.4%       | Inc. Gas/Oil by \$2,300; Reduced Plant Op.Syst. Supplies by \$8,000 |
| Non-fixed capital                     | 0                | 0                | 0             |             |   |
| Fixed capital                         | 0                | 0                | 0             |             |   |
| Other                                 | 650              | 665              | 15            | 2.3%        |   |
| Transfers Out                         | 0                | 0                | 0             |             |   |
|                                       | <u>726,920</u>   | <u>742,083</u>   | <u>15,163</u> | <u>2.1%</u> |   |
| <b>TOTAL PW ADMIN FUND</b>            | <b>2,546,851</b> | <b>2,639,514</b> | <b>92,663</b> | <b>3.6%</b> |   |
| <b>REVENUE</b>                        |                  |                  |               |             |   |
|                                       | Orig. Budget     | Prop. Budget     | \$ Change     | % Change    |   |
|                                       | FY 10-11         | FY 11-12         |               |             |   |
| Taxes                                 | 0                | 0                | 0             |             |   |
| Licenses & Permits                    | 0                | 0                | 0             |             |   |
| Intergovernmental Rev.                | 0                | 0                | 0             |             |   |
| Sales                                 | 0                | 0                | 0             |             |   |
| Charges for Services                  | 0                | 0                | 0             |             |   |
| Fines & Forfeits                      | 0                | 0                | 0             |             |   |
| Money & Property                      | 1,000            | 500              | -500          | -50.0%      | Interest income reduced   |
| Other Revenue                         | 0                | 0                | 0             |             |   |
| Transfers-in                          | 2,545,851        | 2,639,014        | 93,163        | 3.7%        | Inc. transfers-in from Water, WW, Elec, StormW, and General         |
|                                       | <u>2,546,851</u> | <u>2,639,514</u> | <u>92,663</u> | <u>3.6%</u> |   |

Questions / Comments

# IMS Fund (page 286)

- Department assessments for the General Fund reduced by \$50,000 in FY 11-12, based on current cash balance
- FY 10-11 Yr-end expected Cash Balance \$250,000
- FY 11-12 Budget- rev/expense deficit \$106,289
- FY 10-11 Capital
  - Network hdwe/upgrades and 1/2 of Fire laptop \$ 7,500
  - Desktop/printer replacements \$18,000

Questions / Comments

# Central Maint. Fund (page 295)

- Cash balance improving-
    - Was a negative \$99,000 in 07-08
    - Improved by \$67,000 in 09-10 - to a negative \$32,000
    - Expected to further improve in FY 10-11 and FY 11-12
- 
- Department allocations adjusted in FY 09-10
  - FY 11-12 Budget- revenue/expense surplus \$20,583
  - No capital in FY 11-12

Questions / Comments



# Internal Bldg. Maint Fund

(page 309)

- Department assessments unchanged
- Cash balance \$16,500 at year-end FY 09-10 and expected to improve in FY 10-11 and FY 11-12
- FY 11-12 Budget - revenue/expense surplus \$716
- FY 11-12 Capital
  - Minor projects \$10,000

Questions / Comments



# Police Pension Fund (page 316)

## Budgeted Property Tax revenue –

|          |           |
|----------|-----------|
| FY 08-09 | \$269,000 |
| FY 09-10 | \$407,245 |
| FY 10-11 | \$602,000 |
| FY 11-12 | \$615,047 |

Because of these increased Property Tax amounts going to the Police Pension Fund, budgeted property tax revenue to the **General Fund** has dropped by \$338,761 since FY 08-09. That revenue loss has to be made up by the General Fund from some other source.



# Next step

- Next steps in the budget process
  - Public hearing- April 5 study session
  - Approved- April 12 Board meeting