

Proposed Village Budget FY 12-13

March 19, 2012

Village activity indicators

	Calendar Years			
	2000	2009	2010	2011
Youth Center participation	23,057	33,000	33,000	33,000
Number of Police calls	11,470	9,950	9,463	9,299
Number of Traffic citations	2,199	4,320	2,783	3,588
Number of non-traffic arrests	1,105	1,347	1,305	1,202
Number of fire calls	205	322	331	271

The Budget process/ budget levels

- 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 12-13 Budget Highlights

- ❑ Revenues and expenses conservatively estimated
- ❑ No new taxes or fees
- ❑ A 3% salary increase for employees
- ❑ Three (3) less full-time positions
- ❑ Corporate Fund presented with a planned revenue/expense surplus
- ❑ Spending-down of some reserves
- ❑ Major capital
 - Bike path and lighting
 - Street repairs- Clark and Bethany Park
 - Salt shed
 - Rec department mowers (2)
 - Fire equipment purchase and/or Fire equipment reserve
 - Demolition of various properties

Capital reconciliation

VILLAGE CAPITAL RECONCILIATION FY 12-13

	Dept. Level		Admin Level		Detail
	Non-fixed Assets (-70)	Fixed Assets Assets (- 75)	Non-fixed Assets (-70)	Fixed Assets Assets (- 75)	
General Fund					
CPZ- Admin	500		2,700		Moved plotter from Repair/Maint Equipmt to 70-40 and reduced CPZ share
Police					
Admin	5,700		2,200		Eliminated ID printer/software (\$3,500)
	2,000		1,400		Reduced office chairs from three to two (\$600)
Invest.	2,500		0		Eliminated surveillance camera (\$2,500)
Patrol	9,000		9,000		Retained police equipment
		80,000		10,000	Reduced vehicles from three to one (\$10,000, plus \$14,000 from JAG grant and \$10,000 from Police Invest. Fund transfer)
ESDA		0		40,500	Moved siren expenses from Repair/Maint Equipmt to 75-40
Fire- Suppression	8,100		8,100		Retained Hurst spreader
		0		120,000	Added new fire equipment
Total General Fund	27,800	80,000	23,400	170,500	
Motor Fuel Tax		780,000		780,000	Retained bike path
		300,000		300,000	Retained Bethany Park and Clark St overlay
Total Motor Fuel Tax	0	1,080,000	0	1,080,000	

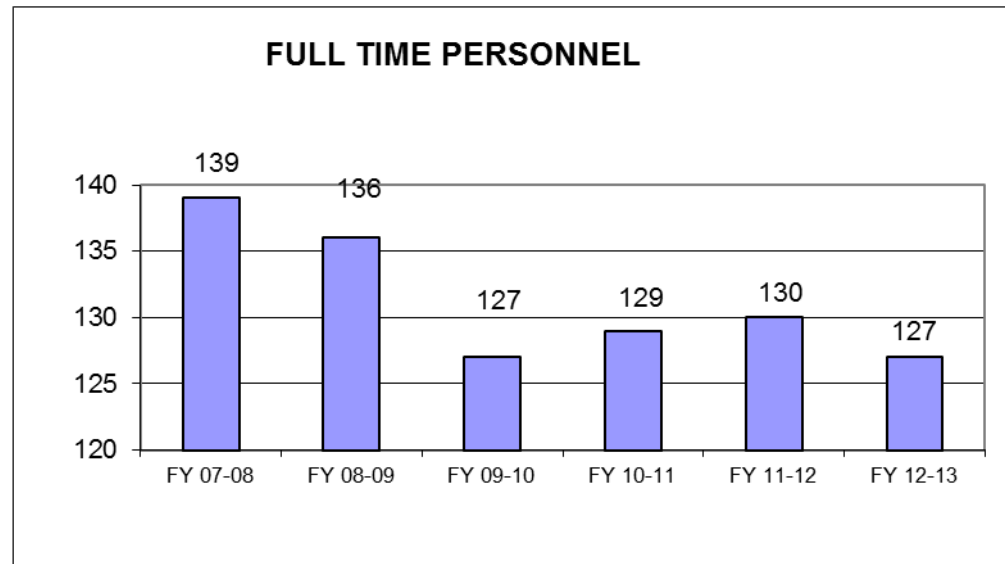
Capital reconciliation- continued

	Dept. Level		Admin Level		Detail
	Non-fixed Assets (-70)	Fixed Assets Assets (- 75)	Non-fixed Assets (-70)	Fixed Assets Assets (- 75)	
TIF		0		42,000	Added monies to complete work at Bldg. 555
Corporate Restricted Res.		100,000		0	Reduced to \$50,000 and moved to Trans-out Fire Equip. Res. (set-aside) for new vehicle
Water Reserves		35,000		35,000	Retained hydrastop and valve insertion equipment
Electric Dist. division	205,000		205,000		Retained distribution supplies
Electric Tech Svcs department	35,000		35,000		Retained radio re-banding replacements
Electric Reserves division	25,000		25,000		Retained street lights replacements
	25,000		25,000		Retained Rolling Acres/Crane Dr. rebuild
		150,000		150,000	Retained bike path lighting
		325,000		325,000	Retained Lincoln's Challenge, Prospect/Industrial sub-breaker additions, and switch cabinet/primary cable replacements
Total Electric	290,000	475,000	290,000	475,000	
Storm Water Drainage		30,000		30,000	Retained Murray Rd storm sewer upsize
Airport Ops & Maint. div.	0		26,375		Added scheduled runway improvements
	0		5,000		Added Airport's share of CPZ blueprint copier/scanner
		0		71,000	Added two mowers
Total Airport	0	0	31,375	71,000	

Capital reconciliation- continued

	Dept. Level		Admin Level		Detail
	Non-fixed Assets (-70)	Fixed Assets Assets (- 75)	Non-fixed Assets (-70)	Fixed Assets Assets (- 75)	
PW Admin- Engineering div	0		5,000		Added PW Admin's share of CPZ blueprint copier/scanner
PW Admin- Street & System Maint div		100,000		100,000	Retained salt shed
Total PW Admin	0	100,000	5,000	100,000	
IMS	4,000		4,000		Retained network-related hardware
	0		40,000		Added \$40,000 for websiteredesign
		12,000		12,000	Retained desktop replacements
		40,000		40,000	Retained server replacements
Total IMS	4,000	52,000	44,000	52,000	
Internal Bldg Maint.	10,000		10,000		Retained minor HVAC projects
Village Grand Total	331,800	1,952,000	403,775	2,055,500	
Village Fixed & Non-fixed	2,283,800		2,459,275		

Staffing level history- last 6 years



The FY 12-13 budget totals reflect a reduction of three full-time staff: one each in HR, Community Development, and Airport. The HR position and Airport position were budgeted but not filled in FY 12. The HR position is budgeted as “permanent part-time” in FY 13. The Community Development and Airport positions are not funded this year.

Expense assumptions- all funds

(% change from current FY 11-12 yr-end outlook)

■ Salaries	+ 3.0%
■ Group Insurance	+ 10%
■ IMRF	+ 12.3%
■ Gas/Oil*	+ 3.5 %
■ Utilities	no change
■ General Insurance	+ 10%

* In view of recent prices, gas/oil targets may be increased further within the next budget level.

Budget summary- all funds

	REVENUE			EXPENSES			
	FY 11-12 ORIGINAL BUDGET	FY 12-13 ADMIN LEVEL BUDGET	% CHANGE	FY 11-12 ORIGINAL BUDGET	FY 12-13 ADMIN LEVEL BUDGET	% CHANGE	FY 12-13 SURPLUS/ (DEFICIT)
GENERAL CORPORATE (001)	7,509,754	7,870,685	4.8%	7,379,725	7,769,716	5.3%	100,969
SPECIAL REVENUE FUNDS							
911 SURCHARGE (203)	40,000	40,000	0.0%	43,500	46,500	6.9%	(6,500)
FIRE EQUIPMT. RESERVE (204)	75	50,050	66633.3%	0	0	-	50,050
MOTOR FUEL TAX (205)	2,924,039	1,082,100	-63.0%	2,843,799	1,401,984	-50.7%	(319,884)
ECONOMIC DEVELOPMENT (208)	20,050	20,050	0.0%	41,700	44,200	6.0%	(24,150)
MICRO LOAN (210)	8,500	12,000	41.2%	2,000	1,000	-50.0%	11,000
TIF (212)	1,805,000	1,301,000	-27.9%	1,871,488	1,360,833	-27.3%	(59,833)
TIF II (214)	15,000	15,000	0.0%	2,000	2,000	0.0%	13,000
SPECIAL POLICE (221)	8,535	11,535	35.1%	5,500	15,500	181.8%	(3,965)
EDA /RLF (254)	45,300	43,000	-5.1%	2,000	1,000	-50.0%	42,000
RENTAL REHAB. - HUD (266)	3,035	3,000	-1.2%	1,000	1,000	0.0%	2,000
COMMUNITY DEV. (277)	399,534	350,680	-12.2%	399,534	350,680	-12.2%	0
TOTAL SPECIAL REVENUE	5,269,068	2,928,415	-44.4%	5,212,521	3,224,697	-38.1%	(296,282)
CAPITAL PROJECTS FUNDS							
CORPORATE RESTRICTED RES. (307)	25,000	22,000	-12.0%	175,000	250,000	42.9%	(228,000)
TOTAL CAPITAL PROJECTS FUNDS	25,000	22,000	-12.0%	175,000	250,000	42.9%	(228,000)
DEBT SERVICE FUNDS							
DEBT SERVICE (401)	531,121	534,133	0.6%	531,121	536,431	1.0%	(2,298)
TOTAL DEBT SERVICE FUNDS	531,121	534,133	0.6%	531,121	536,431	1.0%	(2,298)

Budget summary- continued

	REVENUE			EXPENSES			
	FY 11-12 ORIGINAL BUDGET	FY 12-13 ADMIN LEVEL BUDGET	% CHANGE	FY 11-12 ORIGINAL BUDGET	FY 12-13 ADMIN LEVEL BUDGET	% CHANGE	FY 12-13 SURPLUS/ (DEFICIT)
PROPRIETARY FUNDS							
LANDFILL (515)	2,000	100	-95.0%	35,500	35,500	0.0%	(35,400)
GAS (527)	1,684,500	1,677,500	-0.4%	1,681,710	1,666,054	-0.9%	11,446
WATER (535)	1,589,518	1,588,852	0.0%	1,544,656	1,564,940	1.3%	23,912
WASTE WATER (536)	1,770,117	1,774,199	0.2%	1,732,684	2,053,739	18.5%	(279,540)
ELECTRIC (541)	14,285,516	14,289,159	0.0%	14,033,163	14,048,731	0.1%	240,428
STORM WATER DRAINAGE (551)	616,762	648,910	5.2%	565,535	427,336	-24.4%	221,574
AIRPORT (582)	1,453,200	1,652,200	13.7%	1,326,255	1,460,360	10.1%	191,840
TOTAL PROPRIETARY FUNDS	21,401,613	21,630,920	1.1%	20,919,503	21,256,660	1.6%	374,260
INTERNAL SERVICES FUNDS							
PUBLIC WORKS ADMIN (604)	2,651,514	2,718,613	2.5%	2,651,514	2,868,613	8.2%	(150,000)
INFORMATION MGMT. SRVCS. (618)	209,231	209,231	0.0%	315,520	380,004	20.4%	(170,773)
CENTRAL MAINTENANCE (619)	665,764	692,764	4.1%	646,001	676,216	4.7%	16,548
INTERNAL BUILDING MAINT. (620)	210,000	210,050	0.0%	209,779	202,988	-3.2%	7,062
TOTAL INTERNAL SRVCS. FUNDS	3,736,509	3,830,658	2.5%	3,822,814	4,127,821	8.0%	(297,163)
TRUST AND AGENCY FUNDS							
FIREFIGHTERS (721)	16,080	16,070	-0.1%	5,200	5,200	0.0%	10,870
POLICE PENSION (722)	1,014,047	980,000	-3.4%	972,700	1,016,700	4.5%	(36,700)
TOTAL TRUST AND AGCY. FUNDS	1,030,127	996,070	-3.3%	977,900	1,021,900	4.5%	(25,830)
GRAND TOTAL	39,503,192	37,812,881	-4.3%	39,018,584	38,187,225	-2.1%	(374,344)
Less Interdepartment Transfers	5,331,962	5,602,646	5.1%	5,331,962	5,602,646	5.1%	
NET GRAND TOTAL	34,171,230	32,210,235	-5.7%	33,686,622	32,584,579	-3.3%	



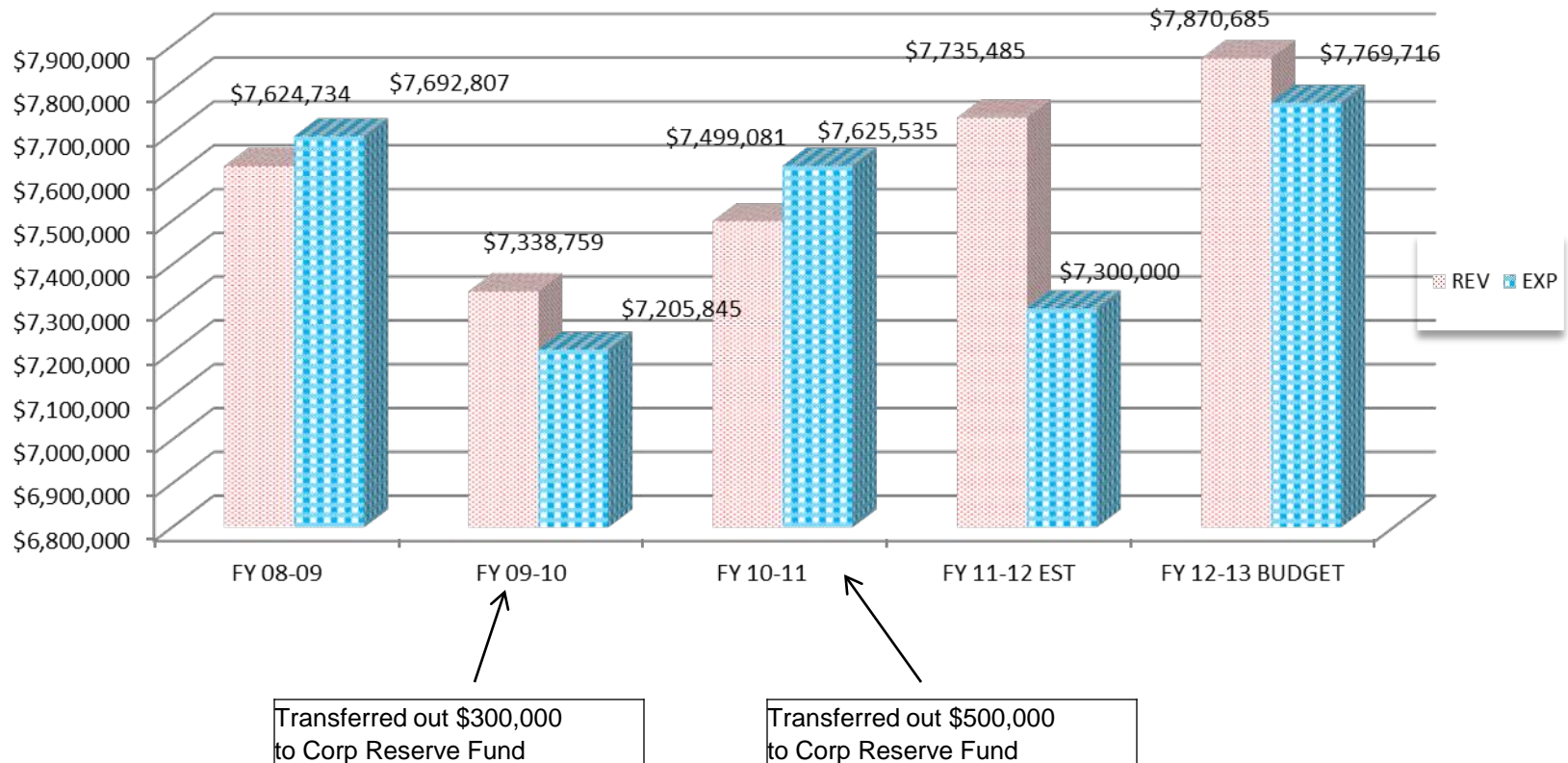
General Fund- Introduction

- 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.

General (Corporate) Fund Revenue and Expenses- CAFR

CORPORATE FUND REVENUE & EXPENSES



Revenue assumptions - General Fund

% ch from the current (December) FY 11-12 year-end outlook

MAJOR REVENUES

■ Property Tax	no change
■ Sales Tax (General and Local)	- 1.7 %
■ Income Tax	no change
■ Utility Tax	+ 3.7 %
■ Telecommunications Tax	- 1.5 %
■ Total Operating Revenue	- 0.1 %
■ <u>Transfers-in</u>	+ <u>12.5</u>
■ Total Revenue	+ 1.2 %

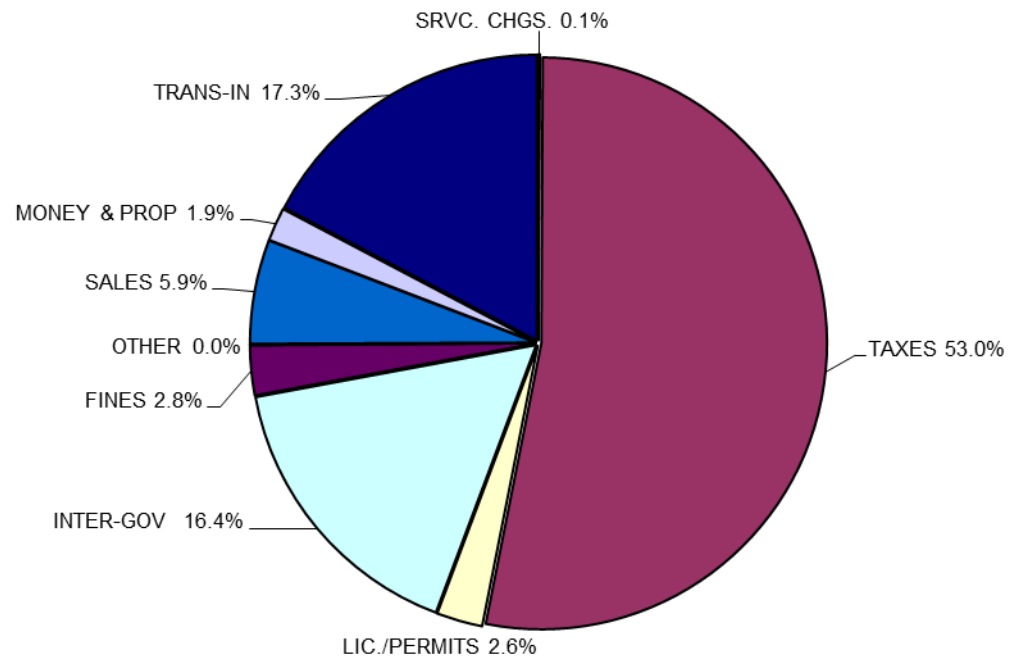
FY 12-13 revenues intentionally conservative, relative to FY 11-12 year-end.

General Fund comparison

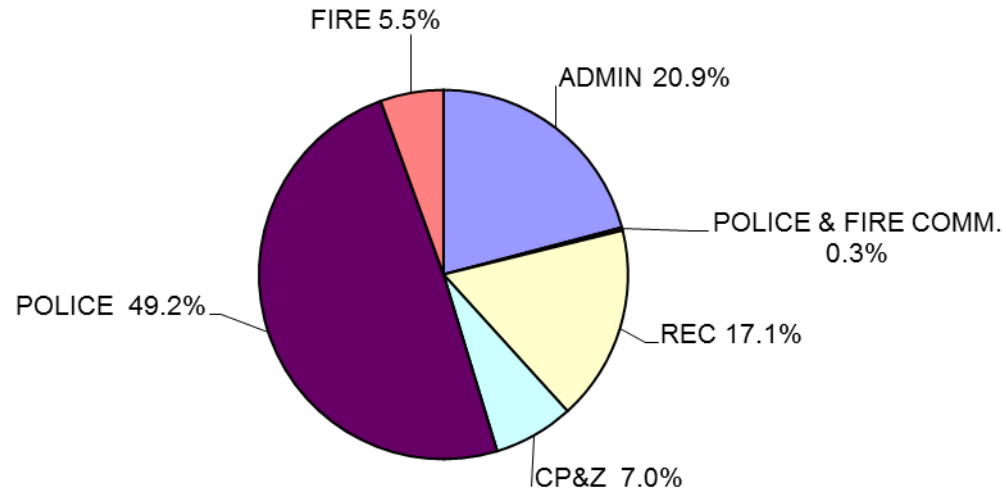
FY 11-12 Amended Budget / FY 12-13 Budget

	Amend. Budget FY 11-12	Admin Level Prop. Budget FY 12-13	\$ Change	% Change	Major Change Components (from the prev. fiscal year's amended budget)
EXPENSES					
					<i>Personnel costs have a significant impact within the divisions every year; however, in many divisions, expense reductions were able to offset the increase in salaries/benefits.</i>
Government Admin	\$1,622,093	\$1,623,542	\$1,449	0.1%	Virtually unchanged
Recreation	\$1,317,691	\$1,328,984	\$11,293	0.9%	Personnel costs
CP&Z	\$552,929	\$546,652	-\$6,277	-1.1%	Legal budget in Admin division reduced by \$8,900
Police	\$3,696,647	\$3,819,344	\$122,697	3.3%	Personnel costs in Patrol division
Police & Fire Comm.	\$20,956	\$20,793	-\$163	-0.8%	
Fire	\$321,884	\$430,401	\$108,517	33.7%	New fire equipment (\$120,000) in Suppression division
	\$7,532,200	\$7,769,716	\$237,516	3.2%	
REVENUE					
Taxes	\$4,031,114	\$4,174,339	\$143,225	3.6%	Sales, Use, and Hotel/Motel taxes are expected to increase over FY 11-12 targets
Licenses & Permits	\$172,050	\$204,570	\$32,520	18.9%	Liquor license revenue and building permit revenue is expected to increase
Intergovernmental Rev.	\$1,259,800	\$1,287,576	\$27,776	2.2%	Income tax revenue may increase, relative to FY 11-12 target
Sales	\$474,000	\$462,540	-\$11,460	-2.4%	Decreases in Recreation Sales revenue is expected within most all sources
Charges for Services	\$6,000	\$6,500	\$500	8.3%	
Fines & Forfeits	\$195,150	\$221,200	\$26,050	13.3%	Police fines are trending up of late
Money & Property	\$157,000	\$148,500	-\$8,500	-5.4%	
Other Revenue	\$3,500	\$3,500	\$0	0.0%	
Transfers In	\$1,211,140	\$1,361,960	\$150,820	12.5%	In FY 12-13, transfers from all funds to increase (except from Gas), for a total increase of \$150,820.
	\$7,509,754	\$7,870,685	\$360,931	4.8%	
Surplus/Deficit	-\$22,446	\$100,969			

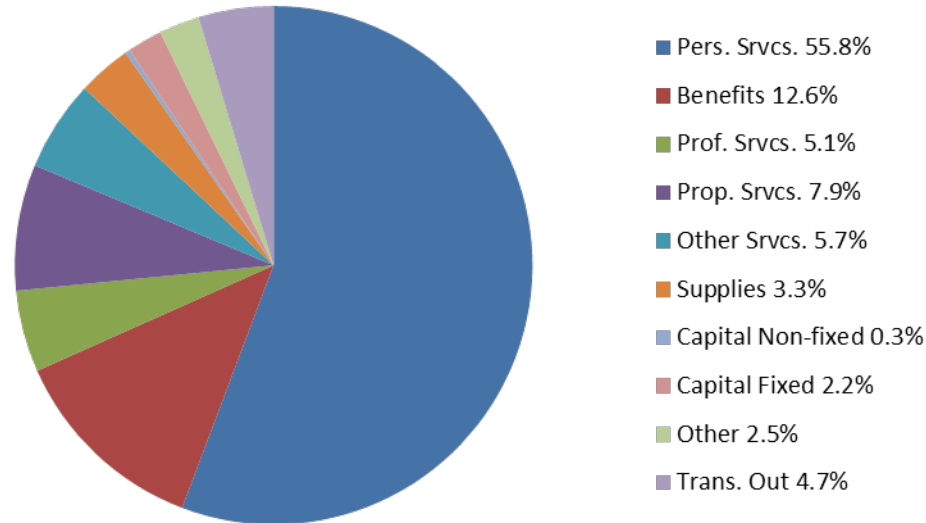
Revenue sources FY 12-13



Expenses by department FY 12-13



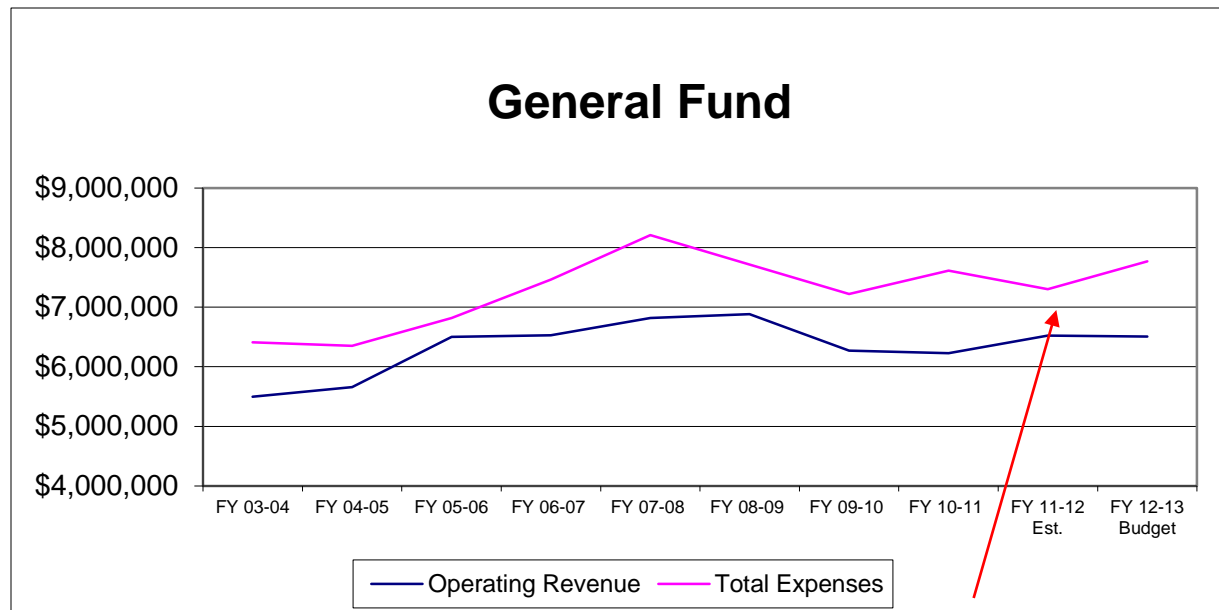
Expense categories- FY 12-13



Pers. Svcs. 55.8%	Benefits 12.6%	Prof. Svcs. 5.1%	Prop. Svcs. 7.9%	Other Svcs. 5.7%	Supplies 3.3%	Capital Non-fixed 0.3%	Capital Fixed 2.2%	Other 2.5%	Trans. Out 4.7%	
\$4,331,962	\$977,078	\$396,515	\$611,500	\$439,188	\$259,275	\$23,400	\$170,500	\$195,979	\$364,319	\$7,769,716
55.8%	12.6%	5.1%	7.9%	5.7%	3.3%	0.3%	2.2%	2.5%	4.7%	100.0%
full time/pt sal., overtime	FICA, IMRF, group ins., unempl.	legal, audit, eng., med., IMS assmt.	utilities, cleaning svcs., rentals, HVAC, bldg/equip maint, alloc. fleet assmt.	telephone, insurance, train'g/edu, advertising, travel, dues, publications	supplies, gas/oil, uniforms, postage			contribution s, taxes, misc.	WasteW PW (street) Cent. M.	

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	FY 11-12 Est.	FY 12-13 Budget
Operating Revenue	\$5,495,786	\$5,659,497	\$6,499,037	\$6,529,814	\$6,817,500	\$6,881,585	\$6,271,356	\$6,229,191	\$6,524,345	\$6,508,725
Total Expenses	\$6,409,635	\$6,351,387	\$6,818,136	\$7,461,531	\$8,208,651	\$7,711,632	\$7,220,276	\$7,611,311	\$7,300,000	\$7,769,716



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 11-12)

■ FY 12-13

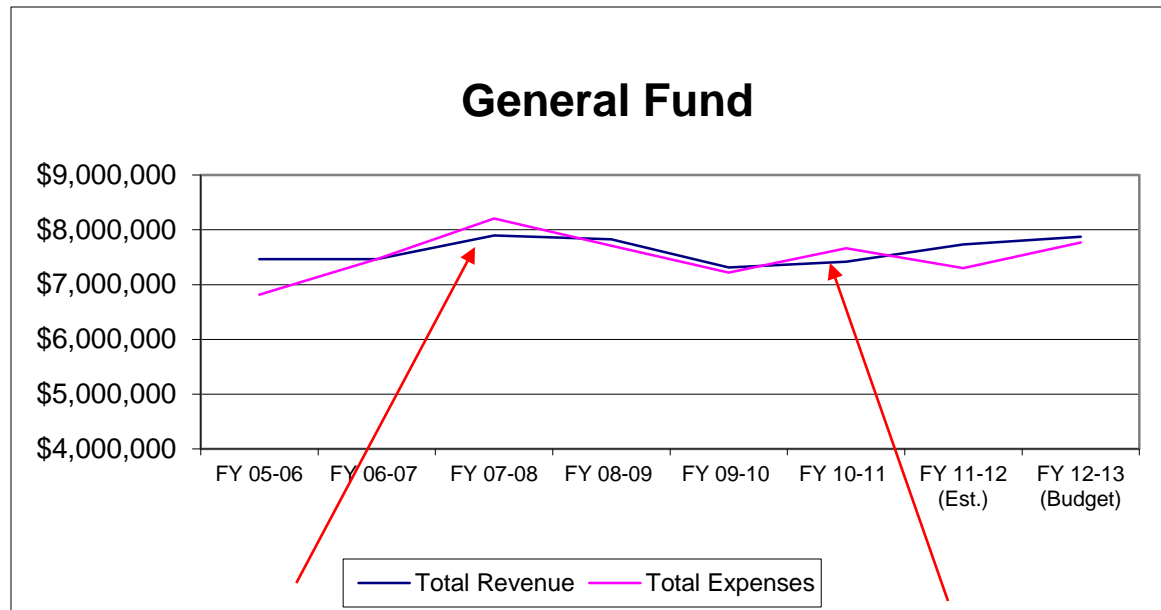
➤ From MFT	\$225,000	- up \$ 5,000
➤ From TIF	\$260,000	- up \$60,000*
➤ From Police Invest.	\$ 10,000	- up \$10,000**
➤ From Gas	\$ 58,353	- no change
➤ From Water	\$112,106	- up \$ 3,265
➤ From Wastewater	\$102,470	- up \$ 2,984
➤ From Electric	\$331,531	- up \$ 9,656
➤ From Airport	\$242,500	- up \$59,915*
➤ From Cent. Maint.	\$ 20,000	- no change
□ Total	\$1,361,960	- up \$150,820

* Transfers increased to fund fire equipment purchase

** To fund purchase of police car

Revenue/Expense gap (with trans.)

	FY 05-06	FY 06-07	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12 (Est.)	FY 12-13 (Budget)
Total Revenue	\$7,465,403	\$7,461,532	\$7,895,162	\$7,824,600	\$7,314,342	\$7,419,742	\$7,735,485	\$7,870,685
Total Expenses	\$6,818,136	\$7,461,531	\$8,208,651	\$7,711,632	\$7,220,276	\$7,661,311	\$7,300,000	\$7,769,716

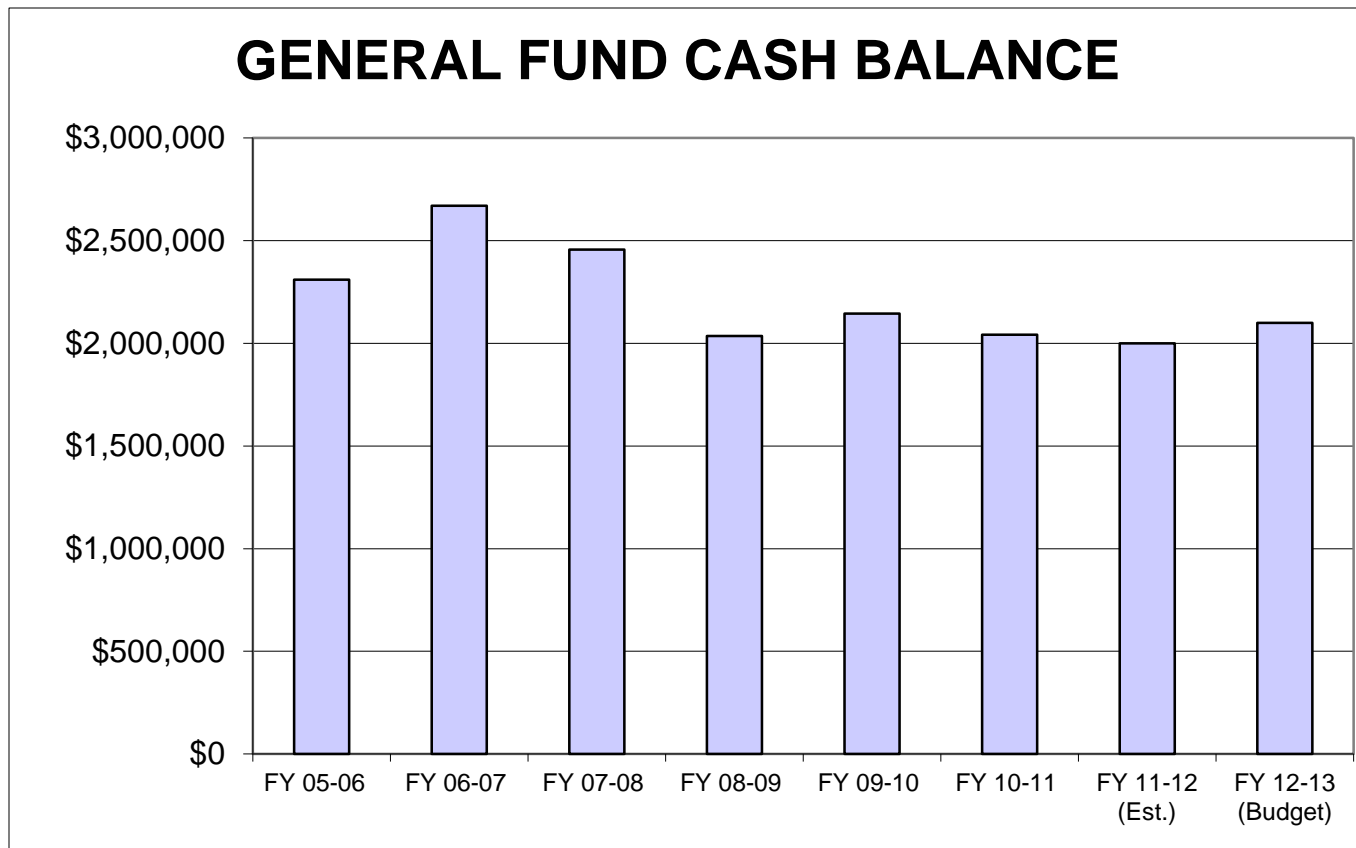


Expenses more than revenues in FY 07-08 and FY 10-11 due to Transfers to Corporate Restricted Res. Fund)

General Fund cash balance

The cash balance is within the guidelines of the Corporate Fund's Cash Balance Reserve Policy (25% of annual budget).

FY 05-06	FY 06-07	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12 (Est.)	FY 12-13 (Budget)
\$2,310,000	\$2,670,500	\$2,456,000	\$2,036,000	\$2,144,250	\$2,042,329	\$2,000,000	\$2,100,000



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	\$ 2,500
■ Hardy's Reindeer Ranch	\$ 2,500
■ Garden Club	\$ 1,000
■ Parkland College Scholarships **	\$ 1,000
■ Misc. / Contingency	<u>\$ 33,000</u>
Total	\$120,000

* To be raised to \$5,000 in next level

** New contribution



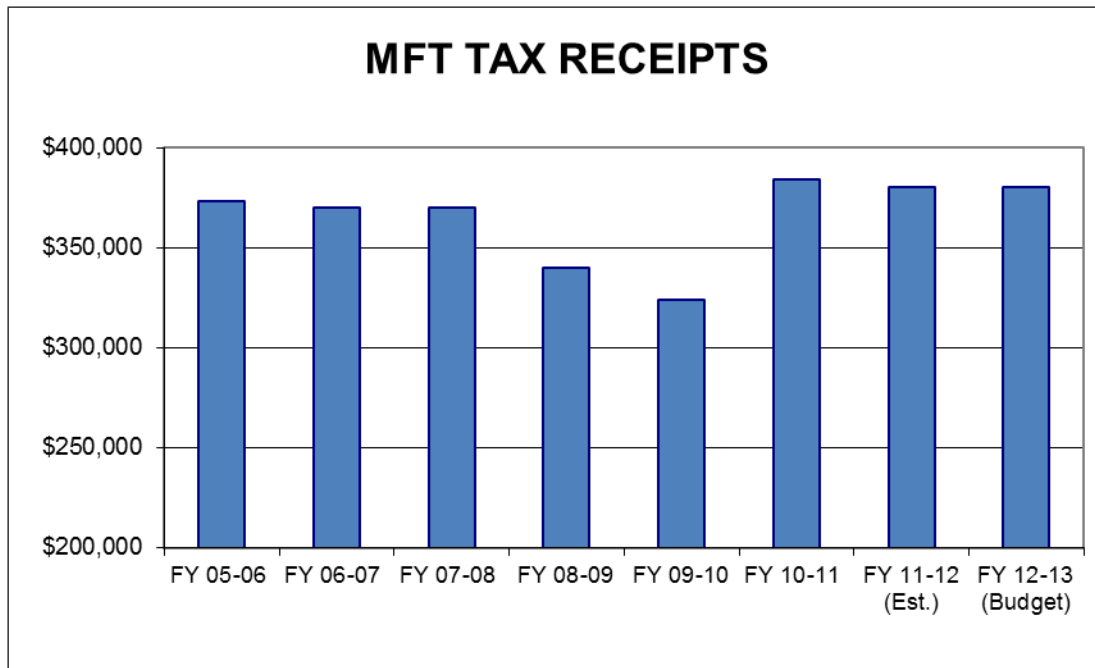
General Fund

Questions / comments

Motor Fuel Tax Fund (page 140)

Recent years' Tax receipts enhanced by State's CIP

FY 05-06	FY 06-07	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12 (Est.)	FY 12-13 (Budget)
\$373,510	\$370,000	\$370,000	\$340,220	\$323,787	\$384,261	\$380,000	\$380,000





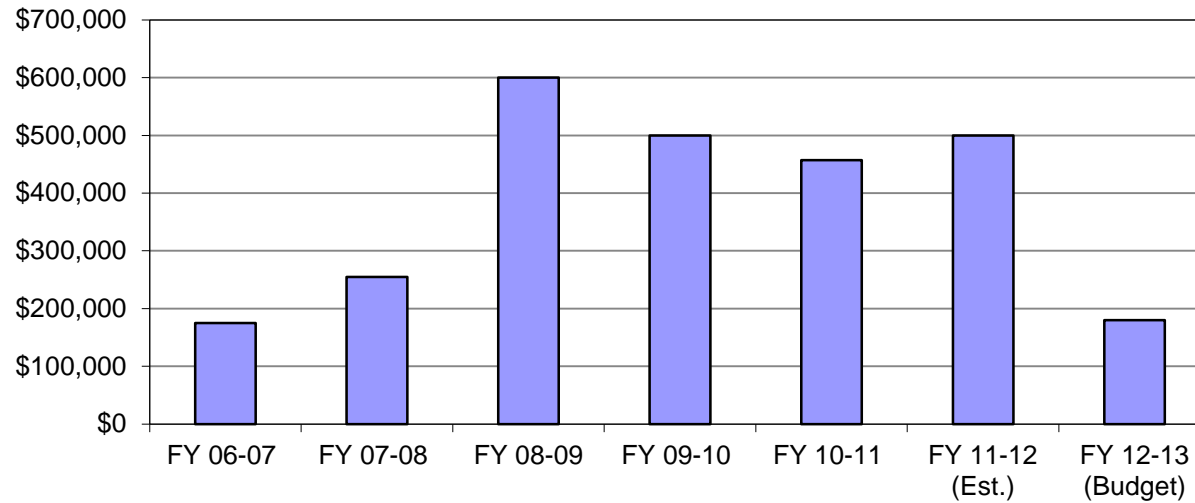
Motor Fuel Tax Fund

- ITEP funding (\$701,600) for bike path
- Major capital projects
 - Bike path- \$780,000 + \$97,000 (engineering)
 - Bethany Park and Clark overlay- \$300,000

MFT Fund cash balance

FY 06-07	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12 (Est.)	FY 12-13 (Budget)
\$175,000	\$255,000	\$600,000	\$500,000	\$457,220	\$500,000	\$180,116

MFT Fund Cash Balance





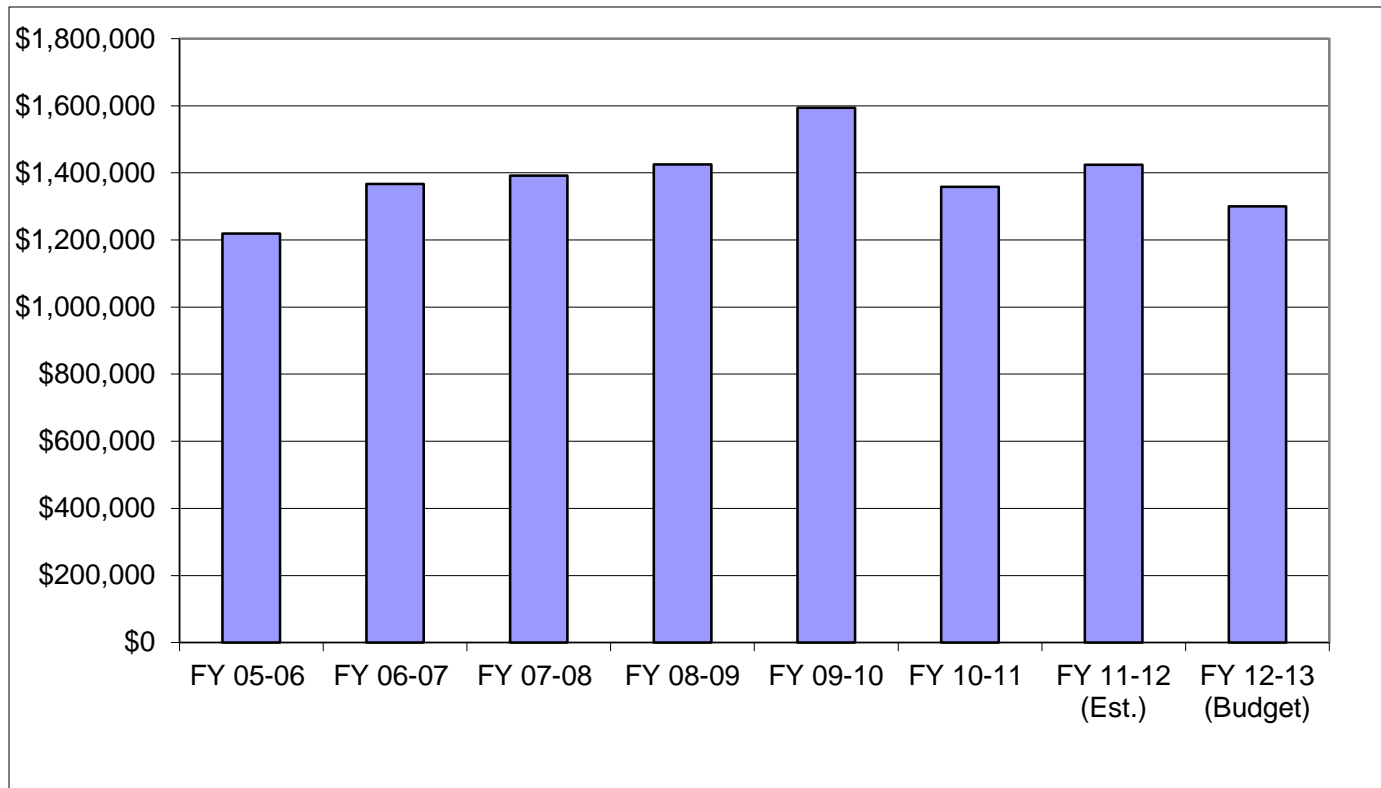
MFT Fund

Questions / Comments

TIF Fund (page 147)

Property Tax receipts

FY 05-06	FY 06-07	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12 (Est.)	FY 12-13 (Budget)
\$1,219,150	\$1,366,750	\$1,391,836	\$1,425,473	\$1,594,284	\$1,358,480	\$1,423,804	\$1,300,000



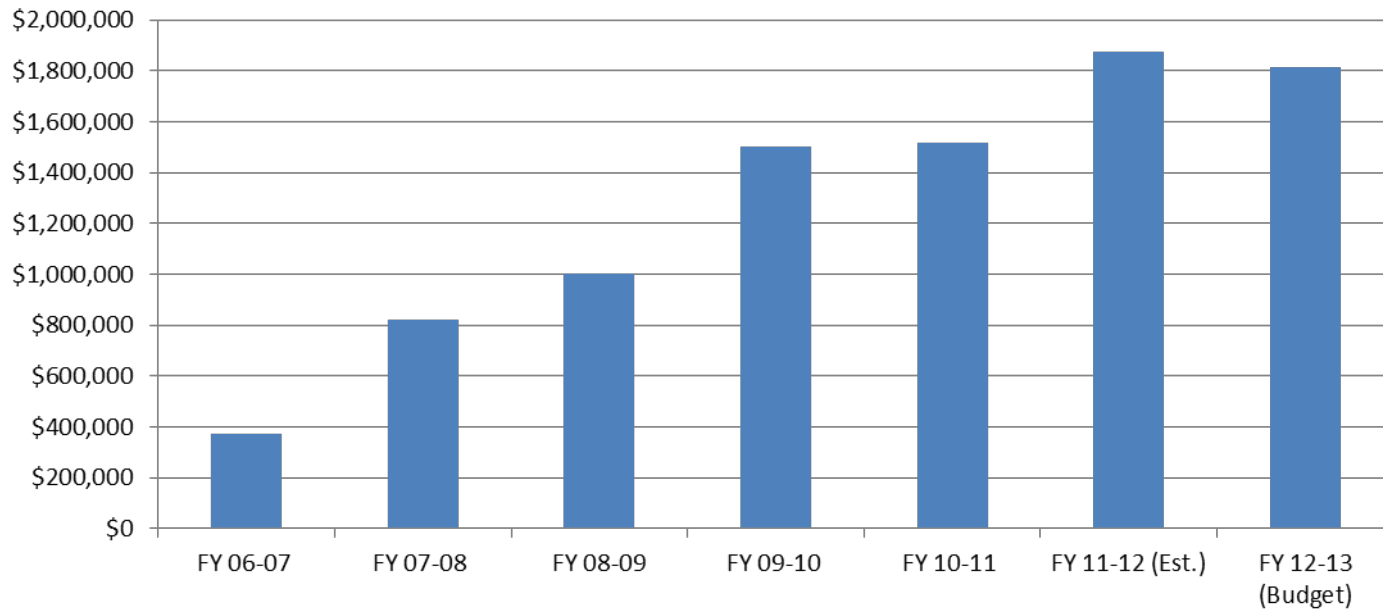
TIF Fund (cont.)

■ Major expense items in FY 12-13

□ Legal expenses (EDA grant)	\$50,000
□ Design for Flessner and RT 45	\$50,000
■ 20% matching grant	
□ Complete work at Bldg. 555	\$42,000
□ Demolition / asbestos removal	\$100,000
□ Contributions (schools & MTA)	\$400,000
□ Trans-out to General Fund	\$260,000
(for TIF-related police/fire expenses)	
□ Trans. Out (Debt Srv. Fund)	\$451,133

TIF cash balance

FY 06-07	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12 (Est.)	FY 12-13 (Budget)
\$370,000	\$822,000	\$1,000,000	\$1,500,000	\$1,516,480	\$1,875,000	\$1,815,167





TIF Fund

Questions / Comments

Community Dev. Fund (page 161)

Issues/projects

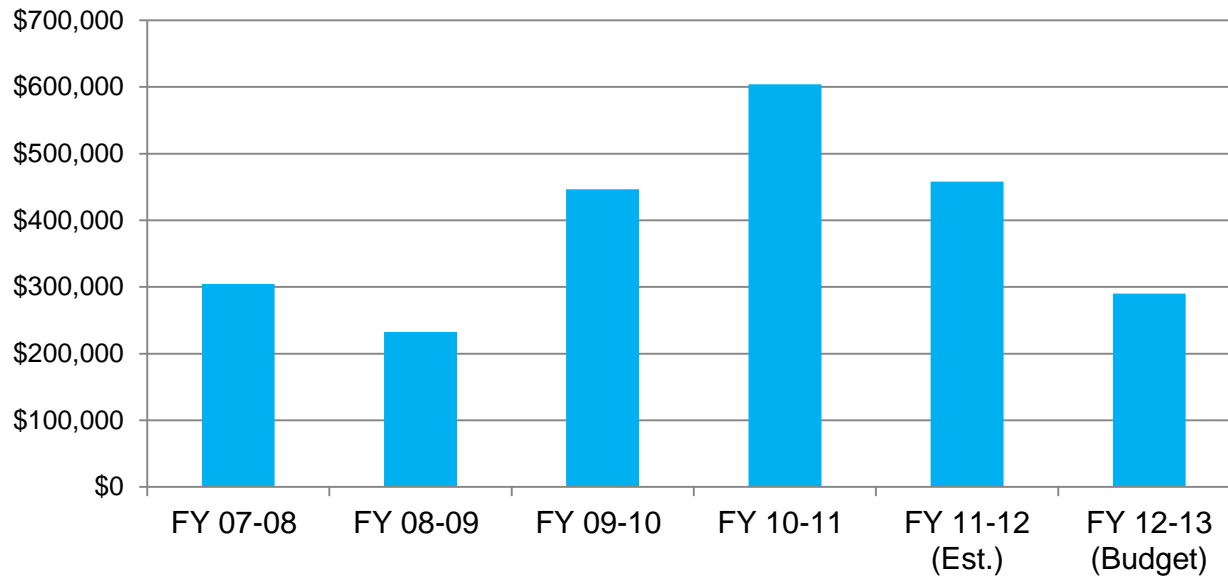
- Admin expenses limited to 20% of grant

 - Projects for FY 12-13
 - Housing rehabilitation (page 165) \$136,000

 - Funds for outside agencies (page 167) \$ 41,714
- (RECENTLY REVISED AMT.)

CDBG Grant revenue

FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12 (Est.)	FY 12-13 (Budget)
\$304,467	\$232,379	\$446,288	\$603,885	\$458,000	\$290,230





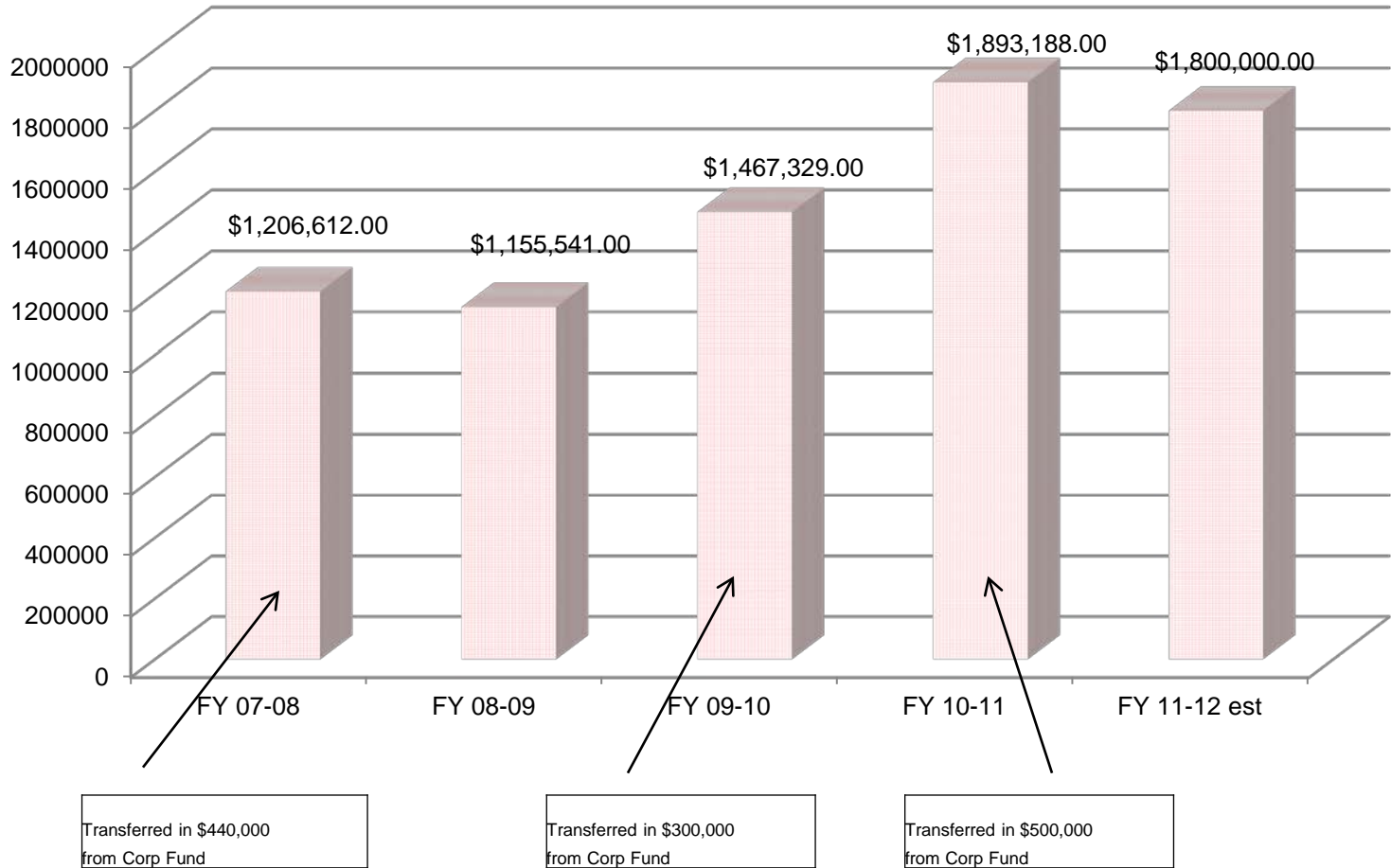
Community Development Fund

Questions / Comments

Corporate Reserve Fund (page 169)

- No transfer from General Fund in FY 11-12
- Installmt. payment from Airport for mower- \$20,000
- Est. fund balance- FY 11-12 year-end- \$1,800,000
- Only expenses for FY 12-13
 - Demolition (\$200,000)
 - Transfer-out to Fire Equipmt. Res. Fund (\$50,000)
 - set aside for new fire vehicle (plus \$75,000 in FY 11-12)

Corporate Reserve Fund



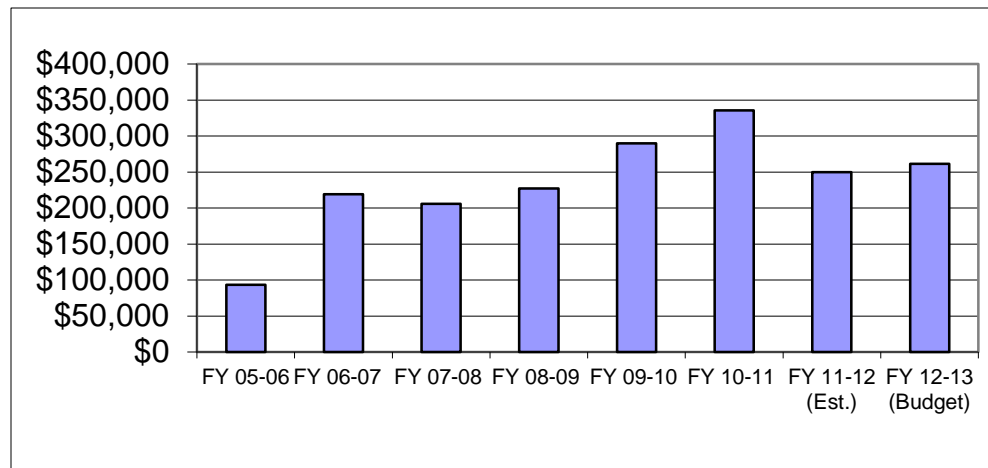
Gas Fund (page 177)

- 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 (Actual \$978,427)
 - FY 11-12 budget- \$1,200,000 (Estimate \$800,000)
 - FY 12-13 budget- \$1,200,000

However, Village natural gas costs are recouped with Gas Supply Charge revenue, on a “cost-plus” basis.

Gas Fund cash balance

FY 05-06	FY 06-07	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12 (Est.)	FY 12-13 (Budget)
\$93,180	\$219,000	\$206,000	\$227,000	\$290,000	\$335,610	\$250,000	\$261,446



Gas Fund

FY 11-12 Budget / FY 12-13 Budget

GAS EXPENSES

	Orig. Budget Prop. Budget		\$ Change	% Change	
	FY 11-12	FY 12-13			
Personnel Svcs.	162,796	166,866	4,070	2.5%	
Employee Benefits	55,662	61,141	5,479	9.8%	Group insurance, IMRF, and Unemployt rates
Purchased Prof Svcs	0	0			
Purchased Property Svcs	7,747	7,622	-125	-1.6%	
Other Purchased Svcs	0	0			
Supplies	1,218,080	1,218,000	-80	0.0%	
Non-fixed capital	0	0			
Fixed capital	0	0			
Other	17,150	17,150	0	0.0%	
Transfers Out	220,275	195,275	-25,000	-11.3%	Reduction in transfer to PW Admin (\$25,000)
	1,681,710	1,666,054	-15,656	-0.9%	

REVENUE

Taxes	0	0			
Licenses & Permits	0	0			
Intergovernmental Rev.	0	0			
Sales	1,683,500	1,677,000	-6,500	-0.4%	
Charges for Services	0	0			
Fines & Forfeits	0	0			
Money & Property	1,000	500	-500	-50.0%	Reduced interest rate income
Other Revenue	0	0			
Transfers-in	0	0			
	1,684,500	1,677,500	-7,000	-0.4%	

Revenue/Expense Difference

2,790	11,446
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Gas Fund

Questions / Comments



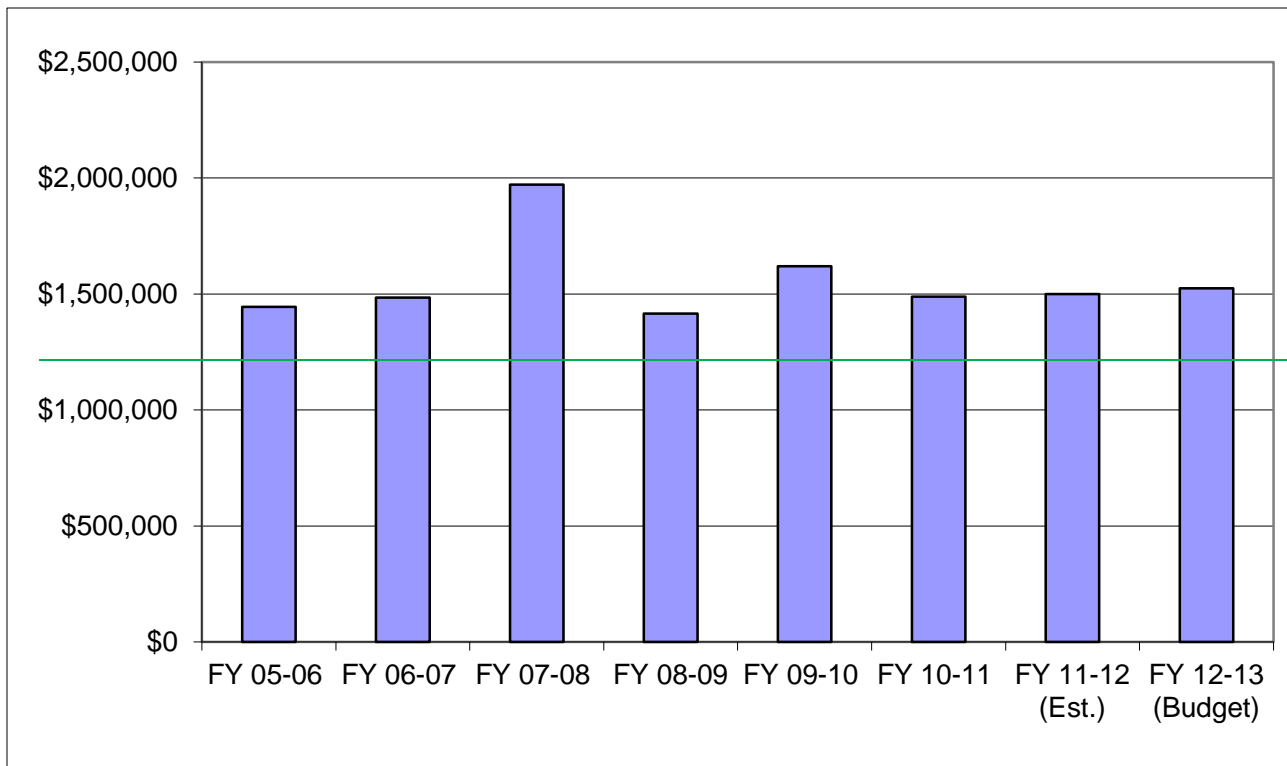
Water Fund (page 185)

- No rate increase
- Anticipating increased sales revenue from Rantoul Foods
- Capital project- Hydrastop/valve insertion equipment (\$35,000)
- FY 12-13 expected rev/exp surplus- \$23,912

Water Fund cash balance

Target Cash Balance \$1,200,000

FY 05-06	FY 06-07	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12 (Est.)	FY 12-13 (Budget)
\$1,444,125	\$1,485,000	\$1,972,000	\$1,415,000	\$1,619,750	\$1,488,573	\$1,500,000	\$1,523,912



Water Fund

FY 11-12 Budget / FY 12-13 Budget

	Orig. Budget FY 11-12	Prop. Budget FY 12-13	\$ Change	% Change	
<i>TOTAL WATER EXPENSES</i>					
Personnel Svcs.	366,948	340,961	-25,987	-7.1%	Personnel changes- resulting in lower salaries
Employee Benefits	126,551	130,356	3,805	3.0%	Group insurance, IMRF, Unemployment rates
Purchased Prof Svcs	6,200	13,700	7,500	121.0%	Water tower insp (\$5,000), lab testing increase (\$2,500)
Purchased Property Svcs	159,590	147,840	-11,750	-7.4%	Utility target reduced (\$15,000)
Other Purchased Svcs	0	0	0		
Supplies	115,000	115,000	0	0.0%	
Non-fixed capital	0	0	0		
Fixed capital	25,000	35,000	10,000	40.0%	Hydrastop and valve insertion project
Other	306,027	304,627	-1,400	-0.5%	
Transfers Out	439,340	477,456	38,116	8.7%	Increased transfers to General (\$3,265) and PW Admin (\$34,913)
Total Water Fund	1,544,656	1,564,940	20,284	1.3%	
<i>REVENUE</i>					
Taxes	0	0	0		
Licenses & Permits	0	0	0		
Intergovernmental Rev.	0	0	0		
Sales	1,581,018	1,580,352	-666	0.0%	
Charges for Services	0	0	0		
Fines & Forfeits	0	0	0		
Money & Property	3,500	3,500	0	0.0%	
Other Revenue	5,000	5,000	0	0.0%	
Transfers-in	0	0	0		
	1,589,518	1,588,852	-666	0.0%	
Revenue/Expense Difference	44,862	23,912			



Water Fund

Questions / Comments

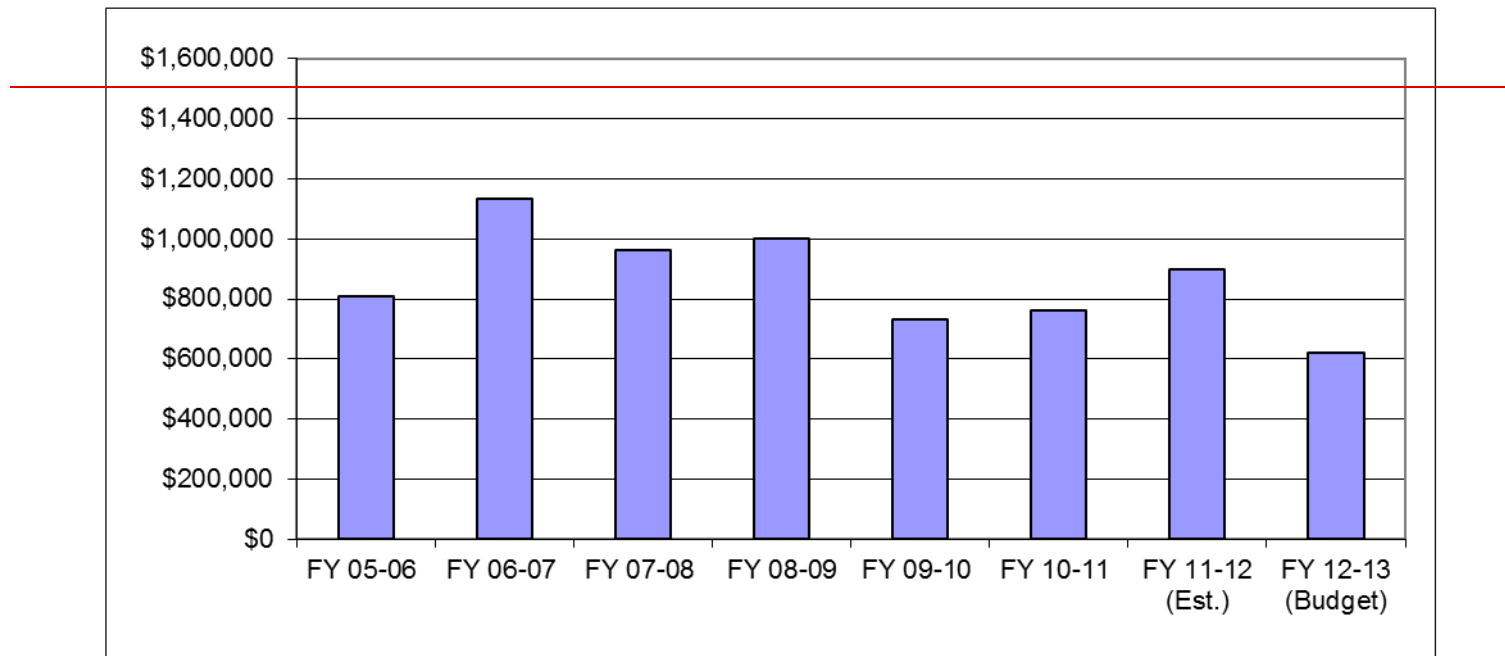
Waste Water Fund (page 196)

- No rate increase (A future increase is likely, due to requirements in the discharge permit.)
- Anticipating increased sales revenue from Rantoul Foods
- Major project
 - Nutrient removal project- initial engineer'g (\$400,000)
- Planned revenue/expense deficit- \$279,540

Wastewater Fund cash balance

Target Cash Balance \$1,500,000
(Future rate increase needed)

	FY 05-06	FY 06-07	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12 (Est.)	FY 12-13 (Budget)
Wastew	\$809,700	\$1,132,000	\$961,000	\$1,001,750	\$731,550	\$763,377	\$900,000	620,460



Wastewater Fund

FY 11-12 Budget / FY 12-13 Budget

ww

	Orig. Budget	Prop. Budget	\$ Change	% Change	
	FY 11-12	FY 12-13			
TOTAL WW EXPENSES					
Personnel Svcs.	308,796	317,128	8,332	2.7%	Salary adjustments
Employee Benefits	112,894	123,745	10,851	9.6%	Group insurance, IMRF, Unemployment rates
Purchased Prof Svcs	27,000	430,000	403,000	1492.6%	Increase in permits, lab fees (\$3,000) new project (\$400,000 nutrient removal- prelim. engineer'g.)
Purchased Property Svcs	356,825	338,025	-18,800	-5.3%	Reductions- utilities (\$10,000), maint equipmt (\$5,000) and maint grounds (\$3,250)
Other Purchased Svcs	0	0	0		
Supplies	56,570	65,000	8,430	14.9%	Increase- system maint. supplies (\$8,000)
Non-fixed capital	0	0	0		
Fixed capital	65,000	0	-65,000	-100.0%	
Other	390,337	393,901	3,564	0.9%	
Transfers Out	415,262	385,940	-29,322	-7.1%	Reduced transfer to PW Admin Fund (\$32,306)
Total Wastewater Fund	1,732,684	2,053,739	321,055	18.5%	
REVENUE					
Taxes	0	0	0		
Licenses & Permits	0	0	0		
Intergovernmental Rev.	0	0	0		
Sales	1,703,104	1,708,524	5,420	0.3%	
Charges for Services	0	0	0		
Fines & Forfeits	0	0	0		
Money & Property	2,000	750	-1,250	-62.5%	Interest rate trends
Other Revenue	0	0	0		
Transfers-in	65,013	64,925	-88	-0.1%	
	1,770,117	1,774,199	4,082	0.2%	
Revenue/Expense Difference	37,433	-279,540			



Waste Water Fund

Questions / Comments

Electric Fund (page 208)

- Last rate increase 5/1/09
- Anticipating increased sales revenue from Rantoul Foods
- Planned revenue/expense surplus- \$240,428
- Capital
 - Distribution supplies \$ 205,000
 - Radio re-banding \$ 35,000
 - Street light replacemts. \$ 25,000
 - Rolling acres/Crane Dr \$ 25,000
 - Bike path lighting \$ 150,000
 - Infrastructure (next page) \$ 325,000

Infrastructure detail

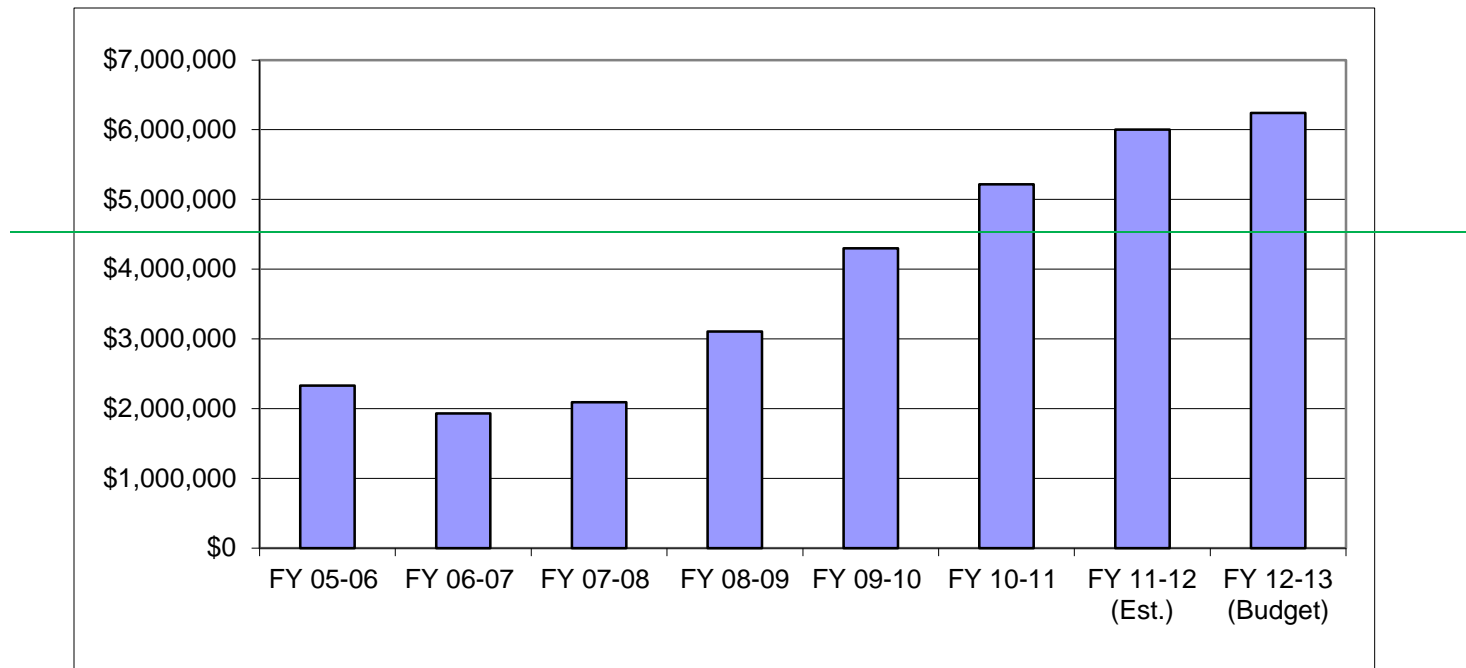
■ Lincoln's Challenge campus	\$100,000
■ Prospect sub-breaker additions	\$ 50,000
■ Industrial Park sub-breaker	\$ 75,000
■ Switch cabinet/cable replacemts	<u>\$100,000</u>
	\$325,000

Electric Fund cash balance

Target Cash Balance \$4,500,000

(Pending needs- deferred capital, potential system expansion)

FY 05-06	FY 06-07	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12 (Est.)	FY 12-13 (Budget)
\$2,330,000	\$1,931,700	\$2,092,300	\$3,104,900	\$4,296,615	\$5,218,852	\$6,000,000	\$6,240,428



Electric Fund

FY 11-12 Budget / FY 12-13 Budget

	Orig. Budget FY 11-12	Prop. Budget FY 12-13	\$ Change	% Change	
TOTAL ELECTRIC EXPENSES					
Personnel Svcs.	701,906	732,825	30,919	4.4%	Increase in Regular Salaries
Employee Benefits	225,825	258,373	32,548	14.4%	Increase in Group Insurance, IMRF, Unemployment rates
Purchased Prof Svcs	30,000	25,000	-5,000	-16.7%	Decrease in testing/sampling costs (\$5,000)
Purchased Property Svcs	294,545	272,700	-21,845	-7.4%	Decreases in Utilities (\$3,750), minor decreases in vehicles, equip., and grounds maint costs; decrease in Repair/Maint. Infra. (\$16,830)
Other Purchased Svcs	0	0	0		
Supplies	9,831,375	9,739,666	-91,709	-0.9%	Increase in Gas/Oil (\$7,975); decrease in cost of electricity (\$92,935)
Non-fixed capital	208,000	290,000	82,000	39.4%	Radio rebanding replacements (\$35,000); street light replacemt (\$25,000); Rolling Acres/Crane Dr. rebuild (\$25,000)
Fixed capital	580,000	475,000	-105,000		
Other	374,075	388,075	14,000	3.7%	Inc. Contributions of Street lights (\$10,000); inc. pincipal repaymts (\$4,000).
Transfers Out	1,787,437	1,867,092	79,655		Increase in Transfers-out to General (\$9,656), PW Admin (\$69,592)
	<u>14,033,163</u>	<u>14,048,731</u>	<u>15,568</u>	<u>0.1%</u>	
REVENUE					
Taxes	0	0	0		
Licenses & Permits	0	0	0		
Intergovernmental Rev.	0	0	0		
Sales	14,171,640	14,174,283	2,643	0.0%	
Charges for Services	0	0	0		
Fines & Forfeits	0	0	0		
Money & Property	55,876	55,876	0	0.0%	
Other Revenue	58,000	59,000	1,000	1.7%	Increase in Recovery of Bad Debts
Transfers-in	0	0	0		
Total Electric Revenue	<u>14,285,516</u>	<u>14,289,159</u>	<u>3,643</u>	<u>0.0%</u>	
Rev / Exp Difference	252,353	240,428			



Electric Fund

Questions / Comments

Storm W. Drainage Fund (page 229)

- Storm water tax revenue \$607,740- up 5%
- Interest income- \$20,000
- Transfer-in from Electric- \$17,370 (bond reallocation)

Total revenue (FY 12-13)		\$648,910
Major expenses		
Murray Rd sewer upsize		\$ 30,000
Principal repayments		\$ 85,000
Interest repayments		\$ 65,826
Transfers-out		\$ 231,510
All other		<u>\$ 15,000</u>
	Total	\$ 427,336
Est. Cash Balance (FY 11-12 yr end)	\$350,000	

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.)

■ In progress-

- Carolina/Gleason- \$1,133,123

Out years

Five Year Plan-

- Indian Hills pond and outfall- \$565,200
- Broadmeadow subdivision- \$375,000
- Chandler Rd drainage- \$230,000-\$510,000



Storm Water Fund

Questions / Comments

Airport Fund (page 233)

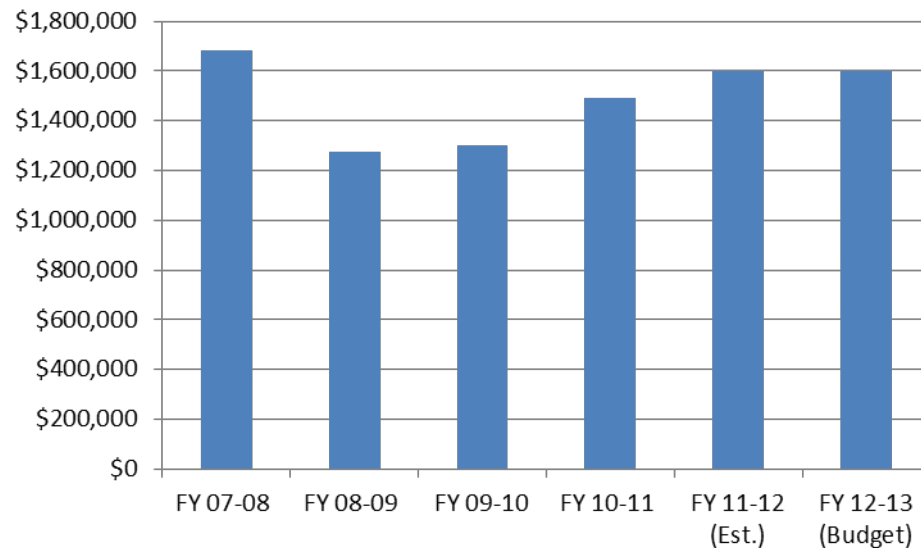
FY 11-12 Budget / FY 12-13 Budget

	Orig. Budget FY 11-12	Prop. Budget FY 12-13	\$ Change	% Change	
<i>AIRPORT EXPENSES</i>					
Personnel Svcs.	172,083	145,905	-26,178	-15.2%	Vacant postion "Property Specialist" not budgeted
Employee Benefits	61,657	53,975	-7,682	-12.5%	"
Purchased Prof Svcs	23,591	25,191	1,600	6.8%	Legal expense increased (\$1,500)
Purchased Property Svcs	663,739	663,839	100	0.0%	
Other Purchased Svcs	76,325	74,575	-1,750	-2.3%	Travel eliminated (\$1,500); Conf/Mtgs eliminated (\$750); insurance increased (\$1,075)
Supplies	10,370	7,050	-3,320	-32.0%	Gas/oil decreased (\$3,320)
Non-fixed capital	0	31,375	31,375		Airport Plan (\$26,375) and Airport share of CPZ copier (\$5,000)
Fixed capital	0	71,000	71,000		Two mowers
Other	106,655	115,700	9,045	8.5%	Taxes increased (\$9,045)
Transfers Out	211,835	271,750	59,915	28.3%	Transfers-out to General Fund increased (\$59,915)
Total Airport Fund	1,326,255	1,460,360	134,105	10.1%	
<i>REVENUE</i>					
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	1,453,200	1,652,200	199,000	13.7%	Building rental ncome increased (\$250,000)
Other Revenue	0	0	0		
Transfers-in	0	0	0		
Total Airport Revenue	1,453,200	1,652,200	199,000	13.7%	
Airport Revenue/Expense Diff.	126,945	191,840			

airport

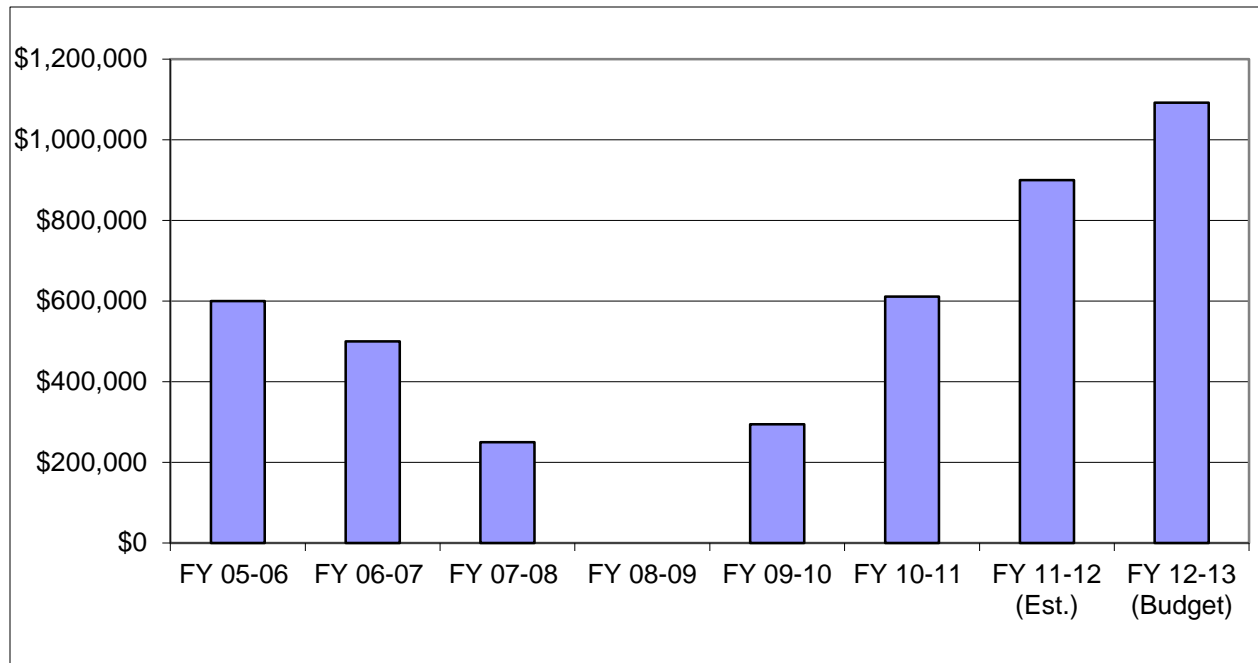
Building rental income

FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12 (Est.)	FY 12-13 (Budget)
\$1,684,684	\$1,273,810	\$1,303,241	\$1,493,132	\$1,600,000	\$1,600,000



Airport Fund cash balance

FY 05-06	FY 06-07	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12 (Est.)	FY 12-13 (Budget)
\$600,000	\$500,000	\$250,000	\$0	\$294,345	\$611,270	\$900,000	\$1,091,840



Airport Fund

- Utilities/building maintenance vs. building rents

	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12 (Est.)	FY 12-13 (Budget)
Bldg. Rents	\$1,684,684	\$1,273,810	\$1,303,241	\$1,493,132	\$1,600,000	\$1,600,000
Utilities (1830)	\$745,266	\$421,614	\$295,723	\$331,834	\$345,000	\$345,000
% of Rents	44%	33%	23%	22%	22%	22%
Bldg.Maint. (1830)	\$281,513	\$99,375	\$49,280	\$59,697	\$70,000	\$70,000
% of Rents	17%	8%	4%	4%	4%	4%

- In FY 07-08, Utilities and Building Maintenance costs represented 61% of Bldg. Rental Income.
- Since FY 10-11 it has been 26%.



Airport Fund

Questions / Comments



Summary of Internal Srvcs. Funds

- Public Works Admin
- IMS
- Central Maintenance
- Internal Building Maintenance

These funds provide services to Village departments- paid for by transfers from those funds.

Public Works Admin Fund

(page 248)

Divisions-

- PW Admin,
 - Engineering Information
 - Customer Service
 - Community Forestry
 - Pump Station Maintenance
 - Street & System Maintenance
-
- Est. cash balance (April 30, 2012): \$ 370,000
 - FY 12-13 Capital- Salt shed \$ 100,000

Public Works Admin Fund

FY 11-12 Budget / FY 12-13 Budget

	Orig. Budget FY 11-12	Prop. Budget FY 12-13	\$ Change	% Change	
TOTAL PW ADMIN EXPENSES					
Personnel Svcs.	1,141,114	1,152,701	11,587	1.0%	
Employee Benefits	392,310	425,812	33,502	8.5%	Increased Group Ins, IMRF, Unemployment rates
Purchased Prof Svcs	138,916	191,666	52,750	38.0%	Increased engineering target (Wet utilities mapping \$49,500)
Purchased Property Svcs	184,679	192,054	7,375	4.0%	Added Allocated HVAC (\$5,000); inc. Bldg Maint and Equipmt Maint
Other Purchased Svcs	593,900	592,500	-1,400	-0.2%	
Supplies	198,730	207,215	8,485	4.3%	Increased Postage (\$1,500); increased Gas/Oil (\$5,200)
Non-fixed capital	0	5,000	5,000	n/a	
Fixed capital	0	100,000	100,000	n/a	Salt shed
Other	1,865	1,665	-200	-10.7%	Eliminated account for Taxes in this division (\$250)
Transfers Out	0	0	0		
	<u>2,651,514</u>	<u>2,868,613</u>	<u>217,099</u>	<u>8.2%</u>	
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	500	400	-100	-20.0%	Interest income reduced
Other Revenue	0	0	0		
Transfers-in	2,651,014	2,718,213	67,199	2.5%	Inc. transfers-in from Water, WW, Elec, StormW, and General; Decreased from Gas
TOTAL PW ADMIN REV.	<u>2,651,514</u>	<u>2,718,613</u>	<u>67,099</u>	<u>2.5%</u>	
Rev/Exp Difference	0	-150,000			

IMS Fund (page 282)

■ No change in department assessments in FY 12-13	
■ FY 11-12 Yr-end expected Cash Balance	\$200,000
■ FY 12-13 Budget- rev/expense deficit	\$170,773
■ FY 12-13 Capital	
■ Network hardware/upgrades	\$ 4,000
■ Desktop/printer replacements	\$12,000
■ Server replacements	\$ 40,000
■ Website re-design (\$20,000 to be encumbered)	\$ 40,000
■ Municipal building generator (\$32,000 encumbered)	<u> 0</u>
	\$ 96,000

Questions / Comments

Central Maint. Fund (page 291)

- Cash balance improving-
 - Was a negative \$62,596 in 07-08
 - Improved by \$31,041 in 10-11 (to a negative \$31,555)
 - Expected to further improve in FY 11-12 and FY 12-13
-
- Department allocations last adjusted in FY 09-10
 - FY 12-13 Budget- revenue/expense surplus \$16,548
 - No capital in FY 12-13

Questions / Comments

Internal Bldg. Maint Fund (page 304)

- Department assessments unchanged
- Cash balance \$56,067 at year-end FY 10-11 and expected to improve in FY 11-12 and FY 12-13
- FY 12-13 Budget - revenue/expense surplus \$7,062
- FY 12-13 Capital
 - Minor projects \$10,000

Questions / Comments

Police Pension Fund (page 311)

Budgeted Property Tax revenue –

FY 08-09	\$269,000
FY 09-10	\$407,245
FY 10-11	\$602,000
FY 11-12	\$615,047
FY 12-13	\$575,000

Because of increased Property Tax amounts going to the Police Pension Fund since FY 08-09, budgeted property tax revenue **to the General Fund** has dropped by \$306,000. That revenue loss has had to be recouped from some other source.



Remaining

- Public hearing- April 3 study session
- Approval- April 10 Board meeting