



Fiscal Year 2020-2021 Budget Presentation

Prepared by
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Pat Chamberlin
March 2020

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Introduction

While we are presenting the budget to you today, and will be asking the Trustees to approve it, PLEASE understand with the recent response to COVID-19 and it's potential economic impact, revenues are PROJECTED, and as they fluctuate during this national emergency, expenditures will be reduced to not exceed revenues. The budget is a “living” document and WILL change throughout the year based on available revenues.

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Introduction

- ➔ Process
- ➔ Priorities of the Budget
- ➔ Revenues
- ➔ Expenditures
- ➔ Other Funds
- ➔ Challenges
- ➔ Timeline

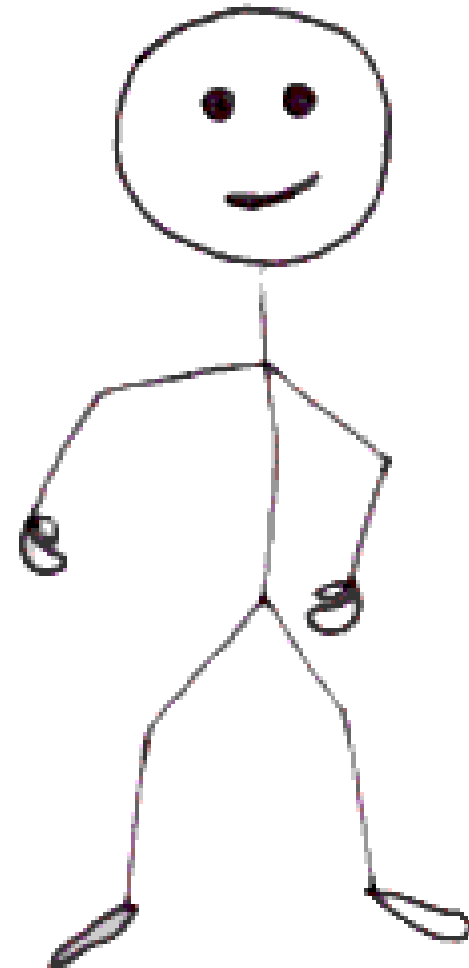
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Process

- ✍ Department Heads began entering their budgets into the system in December
- ✍ Comptroller and Administrator met with Department Heads in January to review their entries
- ✍ Comptroller and Administrator reviewed the bottom line after meetings with Department Heads
- ✍ Comptroller and Administrator met again with Department Heads to make final adjustments
- ✍ Present Budget to Mayor and Trustees after final input from Department Heads

This is
my
thank you
dance!

To all of the
Department Heads
and Pat Chamberlin for
their outstanding work
on the budget!!!



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Priorities

- Balance the budget in spite of difficult revenue challenges and additional one-time expenditures
- Fund local match for state grants using Operational Fund not Reserve Fund
- Meet fiscal challenges head-on
- Maintain services

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Revenues

- General Fund Revenues are **UP 2.63%**
 - total of \$10,999,067 this year over last year's \$10,717,482 (increase of \$281,585)
 - includes new Gaming Terminal Operator Tax, streamlined Permit Fees
 - includes \$930,000 from two Recreation Grants

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Revenues

- shows loss of \$90,000 in law enforcement revenue for fines and tickets with state taking larger share
- shows loss of \$260,000 in revenue to offset eligible GF expenses from TIF I
- General (State) Sales Tax **UP 2.42%**
- Home Rule Sales Tax **DOWN 1.52%**

Corporate Revenues by Category

Transfers, 1,483,900 , 13%

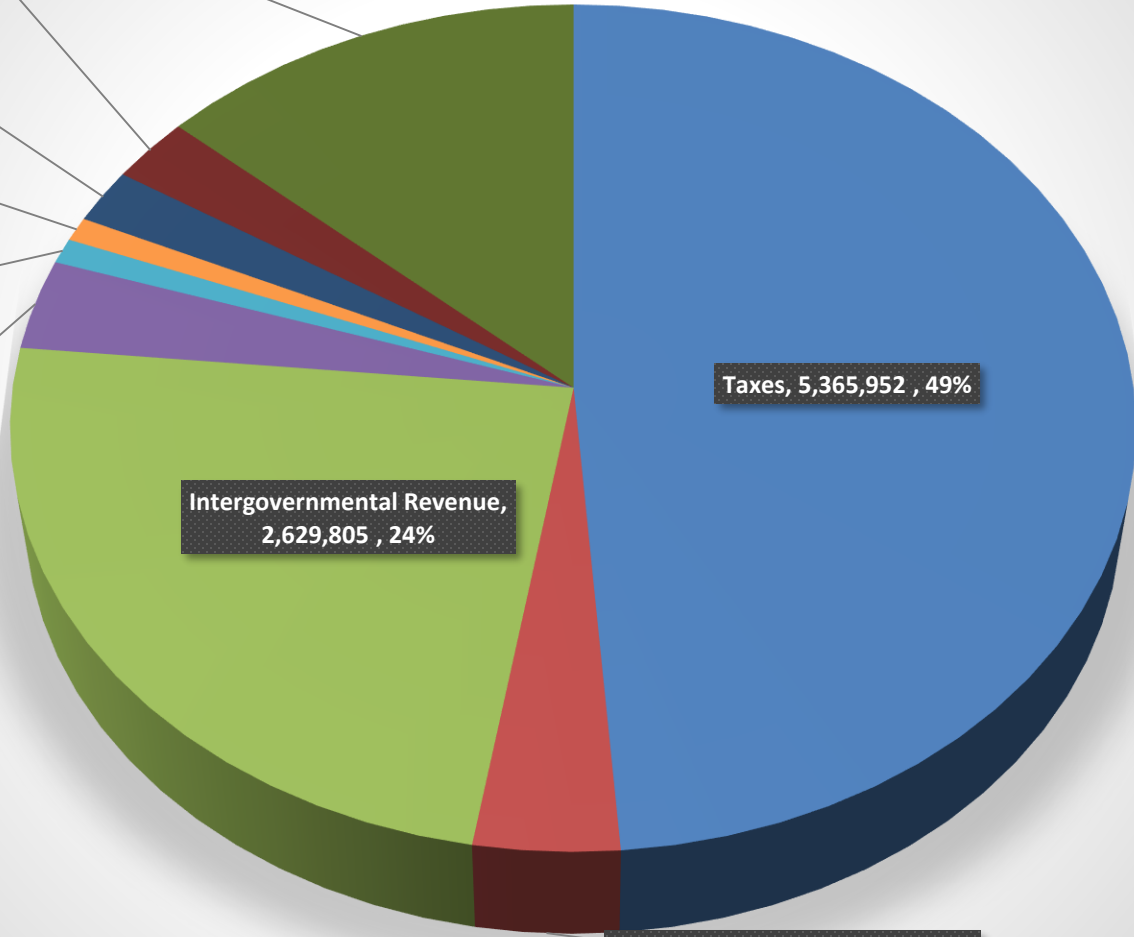
Other Revenue, 279,500 , 3%

Money & Property,
231,000 , 2%

Fines/Forfeitures,
101,550 , 1%

Charge for Services,
106,000 , 1%

Recreation Sales,
379,500 , 3%



Taxes, 5,365,952 , 49%

Intergovernmental Revenue,
2,629,805 , 24%

Licenses & Permits, 421,860 , 4%

- Taxes
- Licenses & Permits
- Intergovernmental Revenue
- Recreation Sales
- Charge for Services
- Fines/Forfeitures
- Money & Property
- Other Revenue
- Transfers

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Revenues

- While we have adjusted the Sales Tax slightly, the true impact of the COVID-19 illness on our economic conditions will not be fully known for months and therefore these numbers are only PROJECTIONS...adjustments will be made monthly

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Expenditures

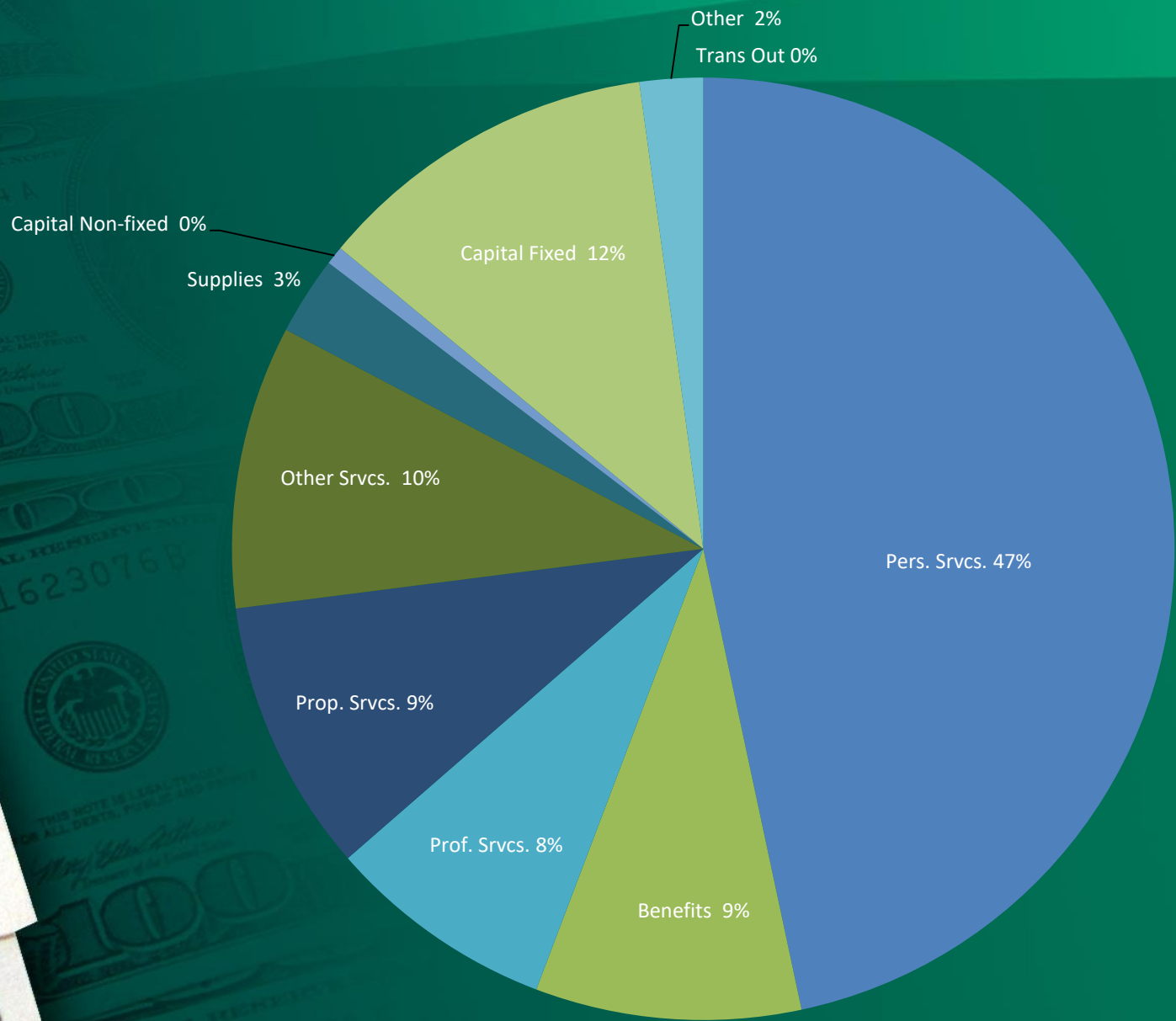
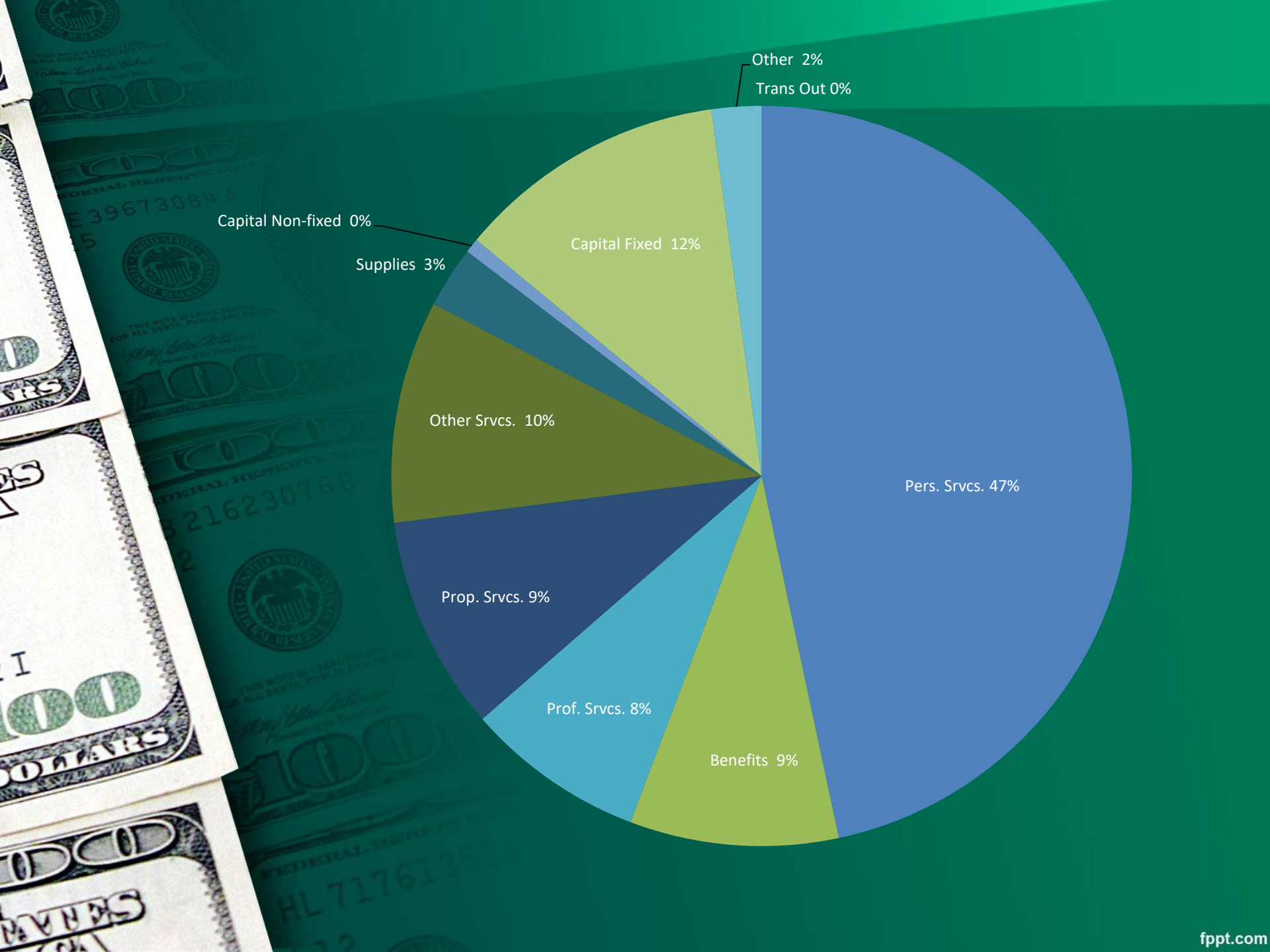
- General Fund Expenditures are **UP 4.41%**
 - total of \$11,168,844 this year over last year's \$10,697,246 (increase of \$471,598)
 - includes Recreation Grants of \$1,245,000 in expenditures
 - TWO minimum wage increases impact this budget

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Expenditures

- General Fund Expenditures are **UP**
4.41%
 - IMRF rose from 10.65% to 12.05% which is an increase of 13% from last year to this year

		FY 18	FY 19	FY 20	FY 21	
10	Personnel Services	4,990,096	4,959,817	5,037,483	5,210,586	3.44%
20	Employee Benefits	1,138,499	1,067,563	1,060,563	1,017,584	-4.03%
30	Purch Professional Service	840,384	843,167	851,220	875,022	2.80%
40	Purchase Prop Serv	824,766	763,098	887,430	1,047,115	17.99%
50	Other Purchased Services	420,330	527,544	780,871	1,085,661	39.03%
60	Supplies	274,999	318,308	317,445	299,350	-5.70%
70	Property & Equip-Non Fixed	71,292	66,320	53,450	70,850	32.55%
75	Property & Equip-Fixed	129,542	56,295	1,316,296	1,320,000	0.28%
80	Other	213,806	208,190	292,488	242,406	-17.12%
	Transfer	254,951	248,388	100,000	0	
		9,158,665	9,058,690	10,697,246	11,168,844	4.41%



Let's Dig Deeper Into The General Fund



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Government Administration

- Administrative expenses **UP \$7,734**
 - contractual increase upon diploma
- Elected Officials expenses **UP \$1,804**
 - educational offerings
- Comptroller expenses **UP \$289,195**
 - Police Pension, Library Taxes paid from here (previously Library Taxes were shown as reduced tax revenue rather than having an expense line attached; no additional cost to the Village, just shown now as an expense)
- Human Resources expenses **UP \$4,614**

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Government Administration

– General Government expenses **UP**
\$245,137

- ALL General Fund Central Maintenance Fleet Costs now under one expense line in General Government rather than in each different department budgets; still calculated based on actual expenses from previous fiscal year; cost of providing service spread among all departments

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Government Administration

— While the Government Administration budget is **\$548,484 HIGHER** than a year ago, it includes all of the **Library Property Tax at \$474,210** (which was not previously shown as an expense but rather a lower revenue) and all of the **General Fund Central Maintenance Fleet Costs at \$359,645** so expenses are actually **down**

–Receiving TWO State Grants

- Forum Grant for \$845,000 with \$750,000 coming from State
- Rudzinski Park Grant for \$400,000 with \$360,000 coming from State
 - We actually received half of the money from the State in FY 2019-2020 so we only show \$180,000 in revenue from the grant in FY 2020-2021 BUT show spending all \$360,000 in the new Fiscal Year....THEREFORE you see in the budget summary an additional \$180,000 allocated from the reserve to balance the budget; it is the money the State has already sent but won't be spent until this budget year so it is NOT a deficit budget but rather balanced once you include the full grant revenue

Recreation

–Receiving TWO State Grants

- The \$135,000 needed for local match is in the Operational Budget, NOT coming from Reserves as originally stated



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Recreation

- Administration expenses **UP \$6,894**
- Aquatic Center **DOWN \$10,775**
 - due to minimum wage increase and lack of swimmers between school start and Labor Day, this budget proposes shutting down the Aquatic Center on August 16th
 - last year stayed open to Labor Day and had 1 on Saturday, 1 on Sunday, and 106 on Monday

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Recreation

- Based on a citizen's request, we received a quote for the cost of removing the current landscaping at Aquatic Center and replacing
 - over \$40,000 to do, not in the budget this year
 - host a Community Planting Day with guidance from Deem Landscaping and local Garden Club and have volunteer residents come help on Saturday before the Aquatic Center opens

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Recreation

- Forum expenses are **DOWN \$3,571**
- Youth Center expenses are **UP \$5,418**
 - included this building in new cleaning contract
- Parks Maintenance expenses are **DOWN \$79,259**
 - elimination of Fleet Maintenance Costs (now in General Government)
 - Landscaping costs **LOWER** this year

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Recreation

- Park Program expenses are **DOWN \$5,201** from last year
- Overall the Recreation Department is **DOWN \$86,494** from a year ago

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Community Planning and Zoning

- Administration costs are **DOWN \$19,190** from last year
 - reduction in various line items
- Code Enforcement expenses are **DOWN \$81,621**
 - previously had two Code Enforcement Officers in this budget, now one Officer will be shared with Building Inspection so his salary is now in that division

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Community Planning and Zoning

– Building Inspection expenses are **UP**
\$97,496

- added a shared position to assist with Building Inspections to help share the load of additional construction in community; this division took on full salary and benefits of this position, additional training costs, legal costs and dues
- cost of additional support in Building Inspection will be covered by restructuring of Permit Fees (streamline fees and increase some which have not been raised since 2007)

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Community Planning and Zoning

- Rental Inspection expenses are **DOWN \$2,390** from previous year
- Overall the Community Planning and Zoning Department is **DOWN \$5,705**

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Police

- In the past, all expenses for every division within Police was separated, yet this stifled some training, education, or contractual expenses when one division needed more in a fiscal year than another but wasn't funded for that purpose. This year, only the salary and benefits are separated while the other expenses are combined under Administration so they can be used where most needed each year.

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Police

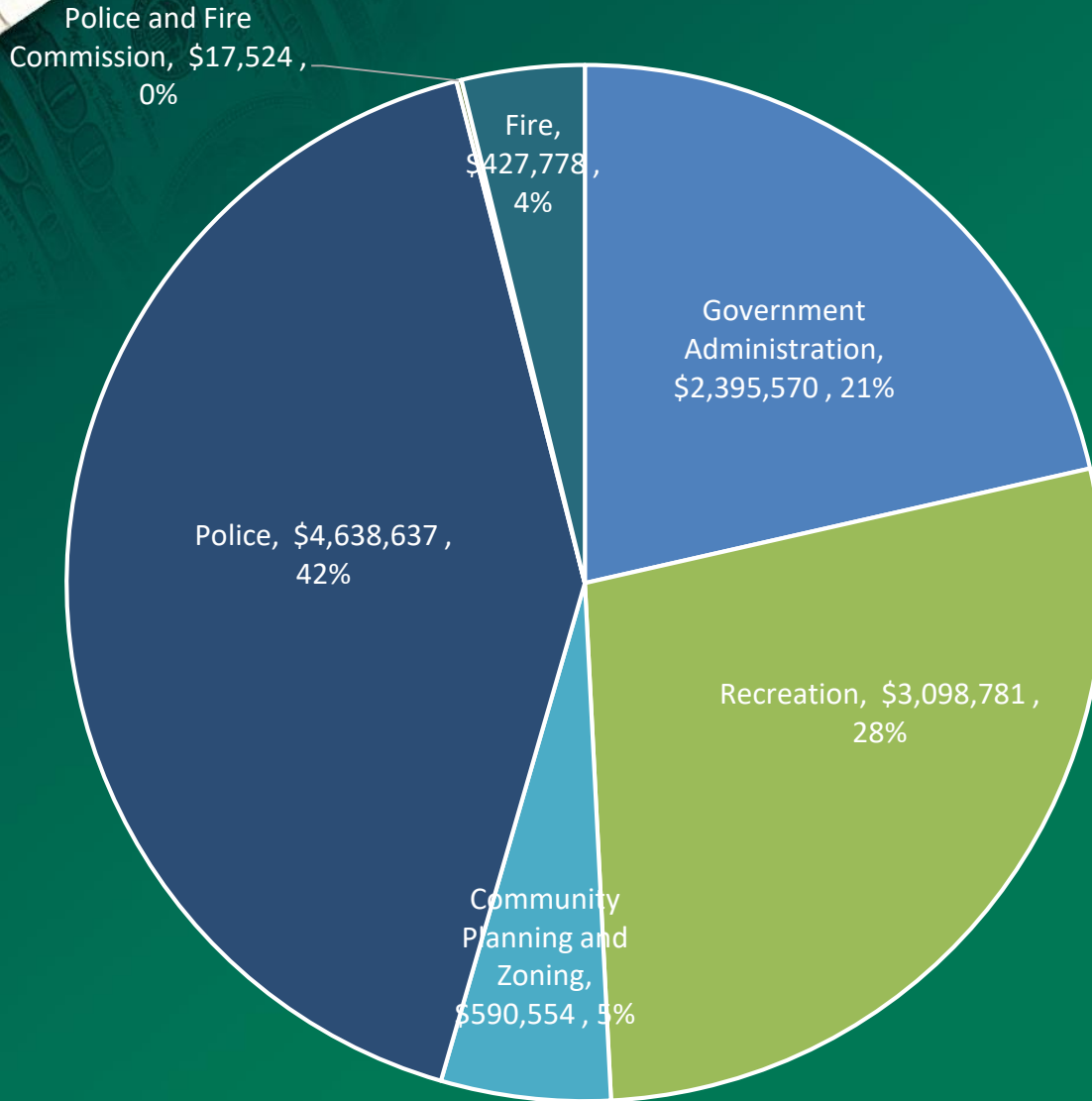
- Salaries for Patrol are **UP \$185,574** reflecting the increase in negotiated salary they received last year plus their increase for this year, thereby showing two year's worth of increases rather than just one
- Overall Police Department is **UP \$47,094** above a year ago

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Fire

- Administration costs will go **UP \$651**
- Suppression expenses will go **DOWN \$32,522**
 - elimination of Fleet Costs
 - reduction in supplies
 - first payment on new fire truck will not come until FY 2021-2022
- Overall Fire Department expenses are **DOWN \$31,871**

General Fund Expenses



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Other Funds

– Information Management

- currently Police has a separate IT person within the department; in an effort to fill more capacity, and meet the growing demands in IT security and oversight, as well as in-house social media and web presence, the Police IT position will now work under Village-wide Information Management assisting in all areas of IT while still aiding Police in their needs

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Other Funds

– Central Maintenance

- Thank You to Alyssa and Dede for their data management which allows us to track every part and the labor for each repair
- cost budgeted for this year's fiscal budget based on parts and labor of actual expenditures in FY 2019-2020

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Other Funds

–Utilities

- with amount of time studying the revenues of expenses during the Rate Change Study we will not go through those separately again, but there are no significant changes from earlier discussions

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General Assumptions

- after revenues and expenses have been compared, and the additional State Grant dollars which were received in Fiscal Year 2019-2020 are added to this year's revenue, the General Fund has a **SURPLUS** of **\$10,223**
- Total Budget is \$54,642,164 which is **2.43% higher** than last year, mainly due to large capital projects anticipated in Utilities, and roof replacements

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Capital Planning

- speaking of Capital, the Comptroller and Department Heads have been working diligently on a comprehensive Capital Plan
 - plan will look at when equipment is purchased, life expectancy, projected replacement costs, and what will need to be set aside annually to replace each piece of capital equipment

Capital Planning

Vehicle #	Description	Use/Notes	In-Service Date	Purchase FYE	Est. Life	Replace FYE	FYE 2020	FYE 2021	FYE 2022	FYE 2023	FYE 2024
71398	2013 Ford Explorer	Patrol Vehicle		FYE 20	4	FYE 24		19,133	19,133	19,133	15,840
26471	2014 Ford Explorer	Patrol Vehicle		FYE 20	4	FYE 24		19,133	19,133	19,133	15,840
26472	2014 Ford Explorer	Patrol Vehicle		FYE 20	4	FYE 24		19,133	19,133	19,133	15,840

Vehicle Purchases											
Vehicle #	Description	Use/Notes	In-Service Date	Purchase FYE	Est. Life	Replace FYE	FYE 2020	FYE 2021	FYE 2022	FYE 2023	FYE 2024
71398	2013 Ford Explorer	Patrol Vehicle		FYE 20	4	FYE 24	52,000				57,399
26471	2014 Ford Explorer	Patrol Vehicle		FYE 20	4	FYE 24	52,000				57,399
26472	2014 Ford Explorer	Patrol Vehicle		FYE 20	4	FYE 24	52,000				57,399

Capital Planning

CAPITAL REQUESTS NOT NECESSARILY BUDGETED-FY 21 BUDGET	
RECREATION	
PARC Grant of \$750,000; Village cost \$95,000 - Forum	845,000.00
State Grant of \$360,000; Village cost \$10,000 - Rudzinski Park	390,000.00
Toro Groundsmaster 4000-D	60,000.00
Senior Bus	75,000.00
Used trucks - 2	30,000.00
Forum Roof	200,000.00
COMMUNITY DEVELOPMENT	
F150 Truck	27,000.00
WATER	
West plant roof repair	550,000.00
Filter under drains	200,000.00
Bond Sports Complex water main loop	500,000.00
HVAC-Upgrade Water Plant	300,000.00
WASTEWATER	
Waste Water Systems 3/4 ton truck	55,000.00
Waste Water Plant 1/2 ton truck	35,000.00
Waste Water Plant utility vehicle	25,000.00
Waste Water Plant traveling bridge building roof	350,000.00
Force main improvements	1,020,000.00
Pump station repairs	200,000.00
Manhole replacement	50,000.00

ELECTRIC	
New industrial commercial substation	200,000.00
Overhead/underground improvements	200,000.00
Bucket and service truck	150,000.00
AMI/AMR program	20,000.00
Electric plant roof repairs	55,000.00
Street lights	30,000.00
Breaker maintenance	30,000.00
CAT generator catalyst upgrade	50,000.00
ARC flash rating	20,000.00
Relay testing	40,000.00
Rantoul Foods	125,000.00
Rantoul Sports Complex	125,000.00
CHANUTE EDC	
RBC Roof replacement	400,000.00
PUBLIC WORKS ADMINISTRATION	
Salt shed	150,000.00
End loader	200,000.00
IT	
Desktop replacements	14,000.00
UPS upgrades	10,000.00

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Capital Planning

—some funding has been set aside in Fund 307 for Capital Planning in FY 2020-2021 but it is not enough to meet all of the needs AND begin a “set aside” program for future replacement costs; step one is completing the plan while step two will be identifying a long-term dedicated revenue source to fund the program

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Challenges

- the impact of COVID 19 and the time it takes to financially recover from the crisis may be detrimental towards regaining economic stability, and we won't know for months what the local affect will be and what reductions in expenditures may be necessary to meet the decline in revenue

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Challenges

–the minimum wage increased in January 2020 and will increase again in July 2020 bringing the amount to \$10 per hour; future annual increases will impact seasonal and auxiliary workforce, Recreation, Grounds Maintenance and Aquatic Center

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Challenges

- Governor indicated during his budget address that if the “Graduated Income Tax” state-wide referendum isn’t approved by the voters, he will remove all Local Government Distributive Fund from municipal governments, reducing our revenue by \$1.3 million

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Challenges

- identifying a long-term solution towards funding the Capital Plan so we are proactive in replacing equipment rather than reactive

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Timeline

- the Budget will be placed on the website for all to view, along with this presentation
- the Budget Hearing will be held at 5:45pm on Tuesday, April 14th
- the Village Board will be asked to approve the Budget at the Regular Meeting on April 14th

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After review, PLEASE forward any questions or comments to
Scott Eisenhauer
(seisenhauer@myrantoul.com) or
Pat Chamberlin
(pchamber@myrantoul.com) or
call 217-892-6800 and ask for either