

# Fiscal Year 2022-2023 Budget

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Once again it is important to begin the presentation by noting this is a **BALANCED BUDGET**, based on projected revenues and expenditures for the next fiscal year. As always, the budget is a “living” document and **WILL** change throughout the year based on available resources. We hope we have entered an “endemic” stage versus the “pandemic” stage of the last two years, but with inflation, supply delays, and other national and state concerns we still must be prepared to adapt to changing financial conditions.



# Budget Introduction





Process



Revenues



Expenditures



Challenges



Timeline



**Budget  
Introduction**

# Process

**December**



**Entry**

Department Heads began entering their budgets into the system.

**January**



**First Round**

Administrator, Comptroller, Finance Manager met with Department Heads to review entries and requests.

**February**



**Second Round**

Administrator, Comptroller, Finance Manager reviewed bottom line after meetings, finalized adjustments

**March**



**Trustees, Public**

Presentations held in

**April**



**Approval**

I hope and I believe that this Template will your Time, Money and Reputation.

# Process

A HUGE “Thank You” to all the Department Heads, and especially to Comptroller Jolene Gensler and Finance Manager Angie Schultz for their incredible work on the budget!!!!



General Fund  
Revenues  
Remain  
Stagnant From  
Last Year To  
This Year



Total of \$11,906,262 this year  
compared to last year's  
\$11,069,283  
(an increase of \$836,979).

This year's revenue does not  
include any money from non-  
traditional state or federal grants  
but does include pension revenue

Revenues are projected very  
conservative, and in some cases  
below actual generation from  
current fiscal year; still worried  
about LGDF levels

# Revenues

Both Hotel/Motel Tax and Video Gaming Tax are UP going into next fiscal year. While not a large amount of money, it shows hospitality spending is increasing. Hotel/Motel Tax UP \$28,000 while Video Gaming Tax UP \$37,000.

Two state revenues which we monitor consistently will also be up next fiscal year, including Income Tax and Corporate Replacement Tax. Although projected to be up a combined \$410,000 we continue to keep an eye on the State's budget process to see if any impact to these revenues are proposed.

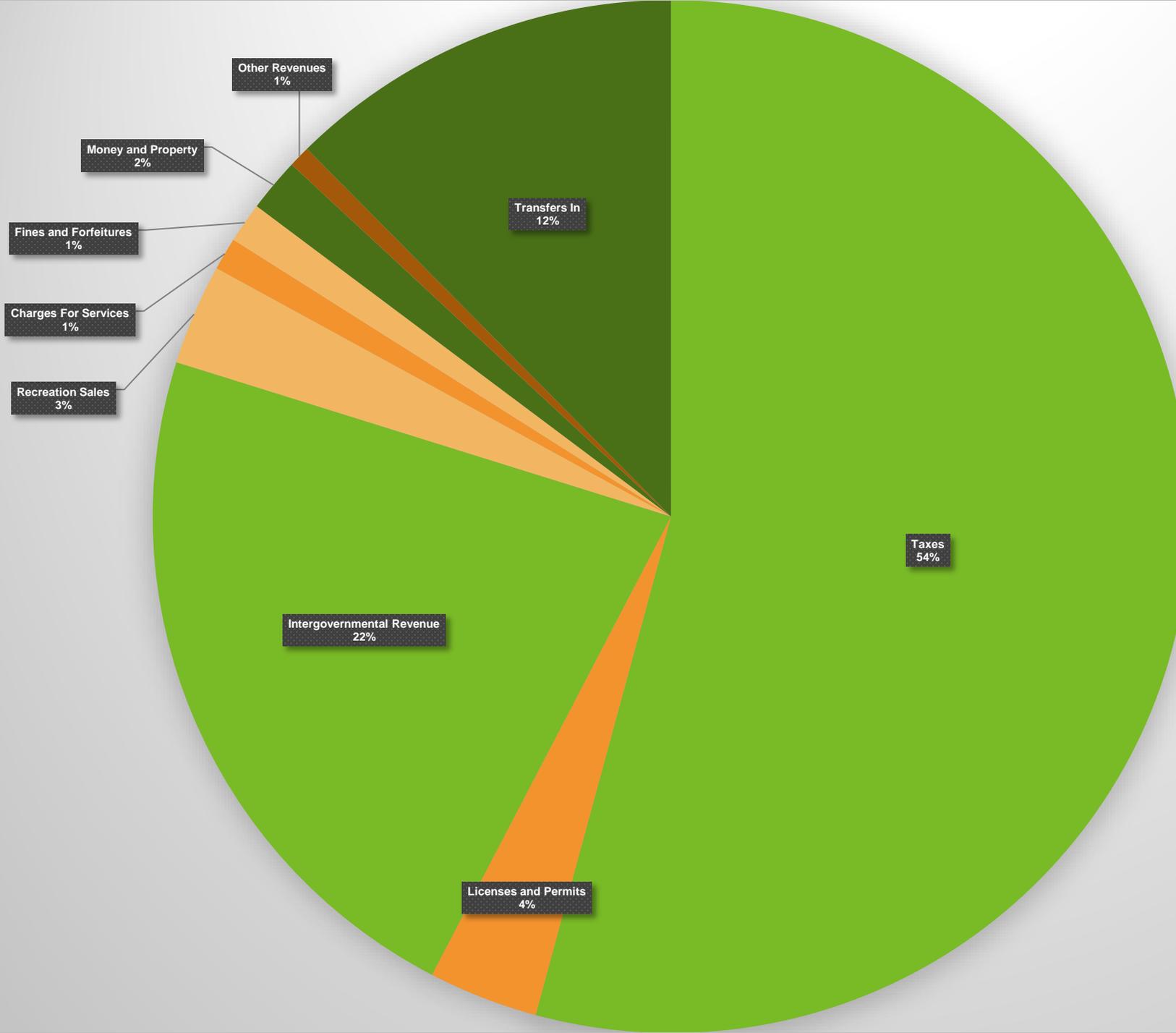
Combined, our two largest revenue generators are State and Local Sales Tax. Both are up next fiscal year with State up \$247,652 and Local up \$364,020.



Unfortunately, not all revenues are going up. General Use Tax, which is a state per-capita revenue, is down this year approximately \$60,000. Also Telecommunications Tax continues to decline annually as fewer people subscribe to landline telephones. This is down just over \$30,000. Finally, recreation memberships (Forum, Pool) and associated revenues are still having difficulty recovering from the pandemic, and are projected to be \$15,000 lower than last year's budget.



## Revenues



- Taxes
- Licenses and Permits
- Intergovernmental Revenue
- Recreation Sales
- Charges For Services
- Fines and Forfeitures
- Money and Property
- Other Revenues
- Transfers In

# Revenues

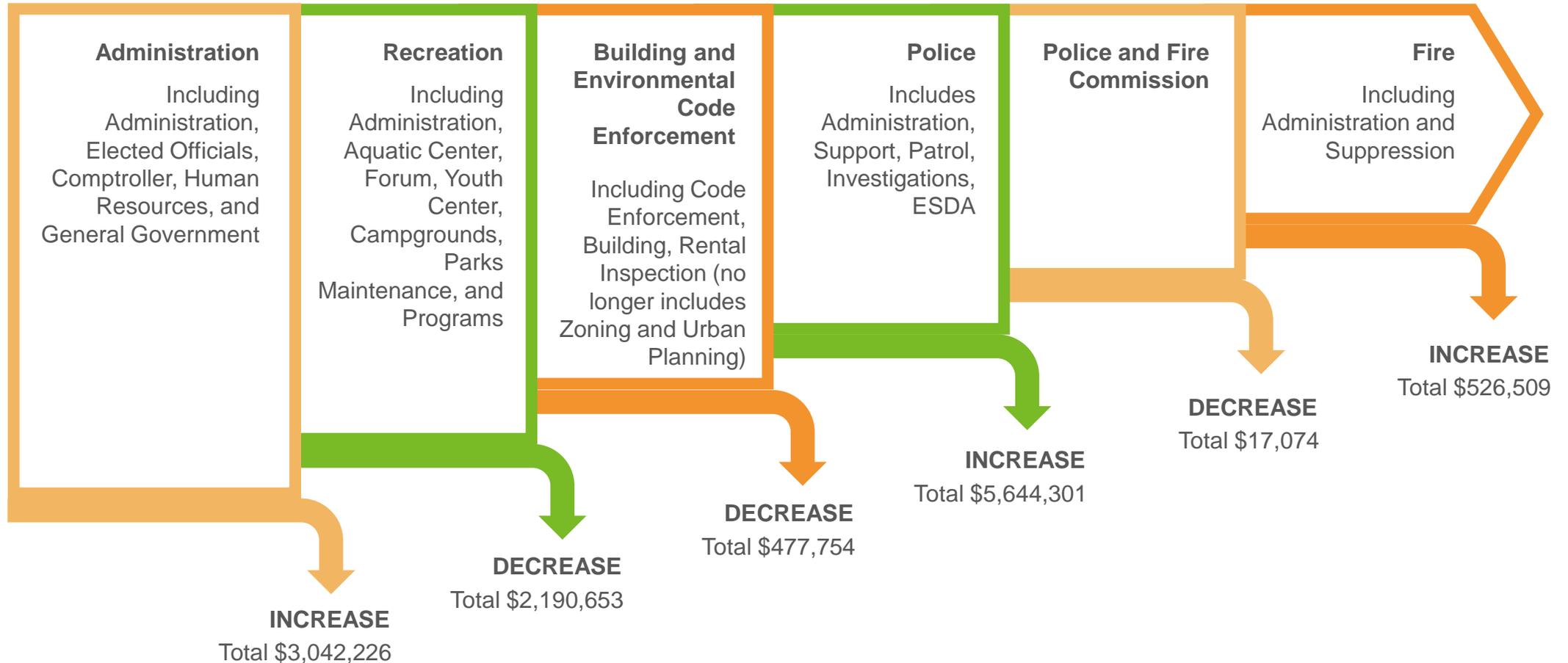
General Fund  
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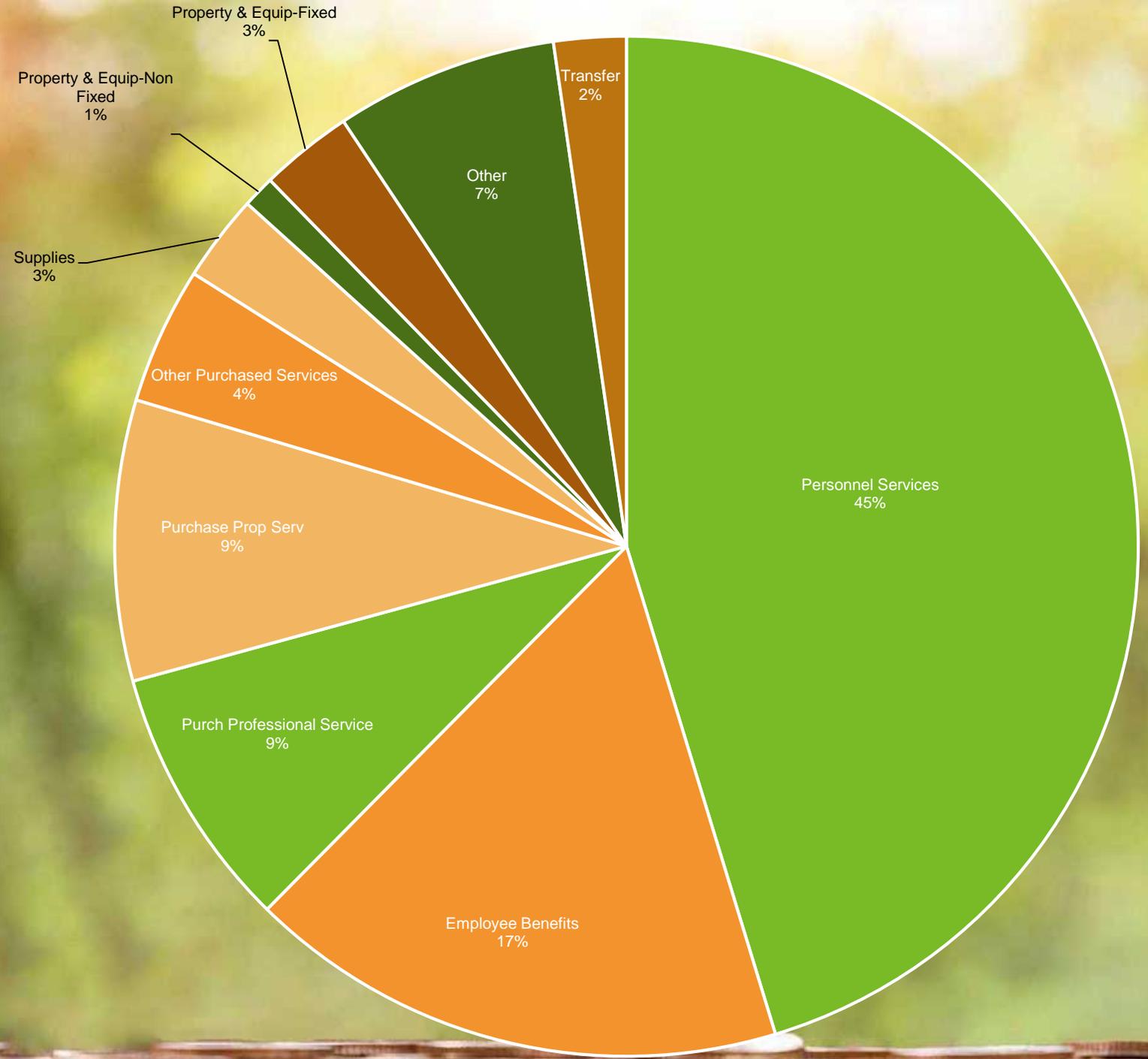
Total of \$11,898,517 this year  
compared to last year's  
\$11,063,852  
(an increase of \$834,665).

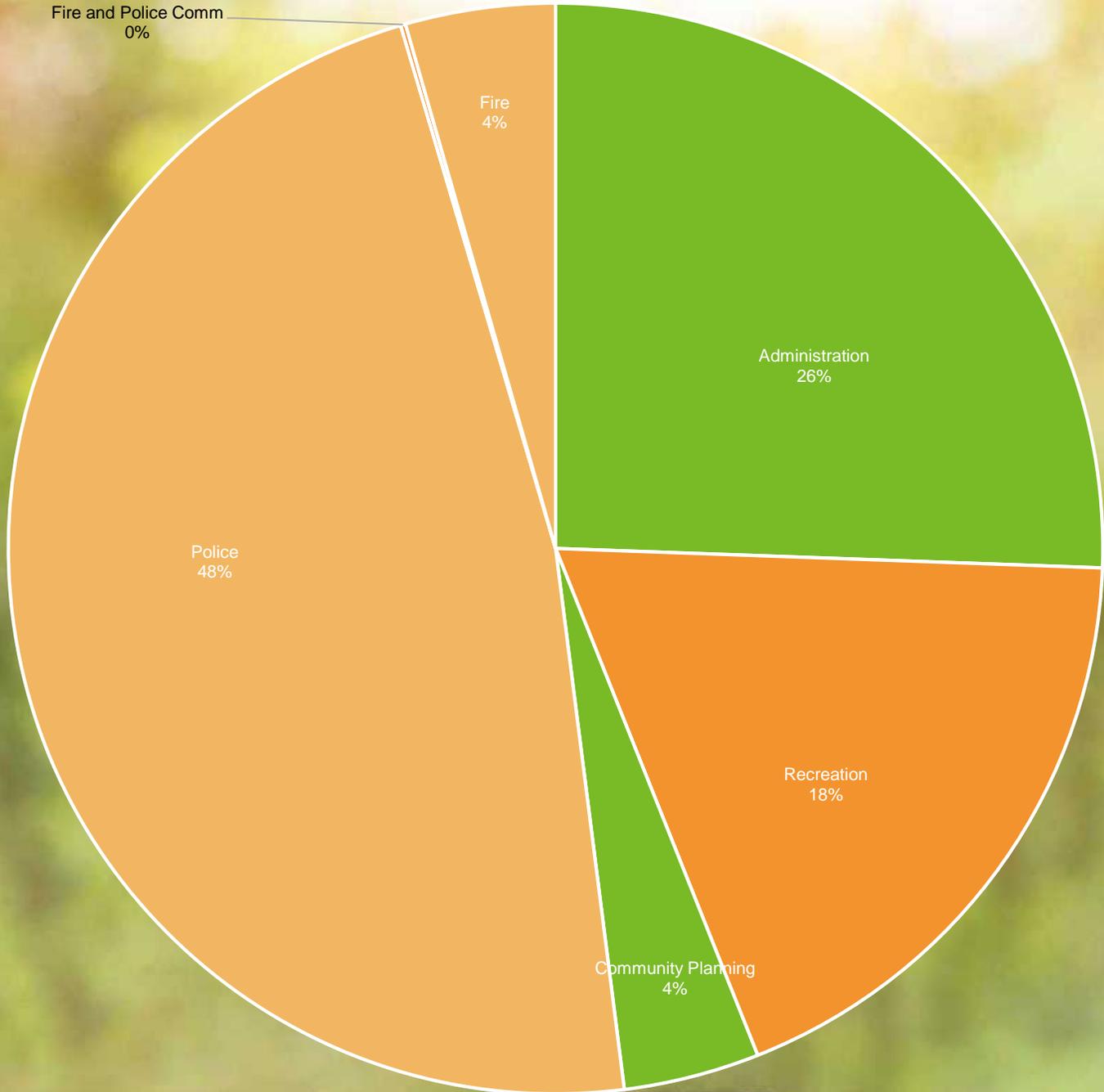
Three Departments saw decreases  
this next fiscal year, while three  
Departments are projected to  
increase  
(one due to redistribution of pension  
funding)

# Expenditures



		FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	
10	Personnel Services	4,990,096	4,959,817	5,037,483	5,210,586	5,135,939	5,389,650	4.94%
20	Employee Benefits	1,138,499	1,067,563	1,060,563	1,017,854	984,791	2,034,234	106.57%
30	Purch Professional Service	840,384	843,167	851,220	875,022	934,194	933,045	6.30%
40	Purchase Prop Serv	824,766	763,098	887,430	1,047,506	1,001,159	1,057,974	5.67%
50	Other Purchased Services	420,330	527,544	780,871	1,091,460	519,656	516,418	-0.62%
60	Supplies	274,999	318,308	317,445	315,884	321,307	327,125	1.81%
70	Property & Equip-Non Fixed	71,292	66,320	53,450	72,117	226,400	121,250	-46.44%
75	Property & Equip-Fixed	129,542	56,295	1,316,296	1,437,975	1,112,288	349,000	-68.62%
80	Other	213,806	208,190	292,488	288,452	828,118	837,821	1.17%
	Transfer	254,951	248,388	100,000	0	0	272,000	
		9,158,665	9,058,690	10,697,246	11,356,856	11,063,852	11,898,517	7.54%





Let's get into  
the weeds a  
little bit and  
dig deeper  
into the  
Corporate  
Fund!



# Important Notes To Know



Supplies, Legal, Audit, Central Maintenance, Information Systems, Workers Compensation and Liability Insurance, and Postage for all Corporate Fund were moved into one divisional budget (General Government).

Some divisional budgets were consolidated into one for ease of accounting and management of funds. In example, while Police used to have separate divisional budgets for Administration, Support, Investigations, Patrol, and ESDA, that is now all under one budget. Also applies to Community Planning and Fire.

Police Pension Expenditures, which used to be in either funds, has now been moved to Police Administration under benefits to indicate true personnel and benefit costs, similar to IMRF in other divisional budgets



## A Final Look At The Numbers

### The Corporate Fund



### The Total Budget

# Budget Highlights

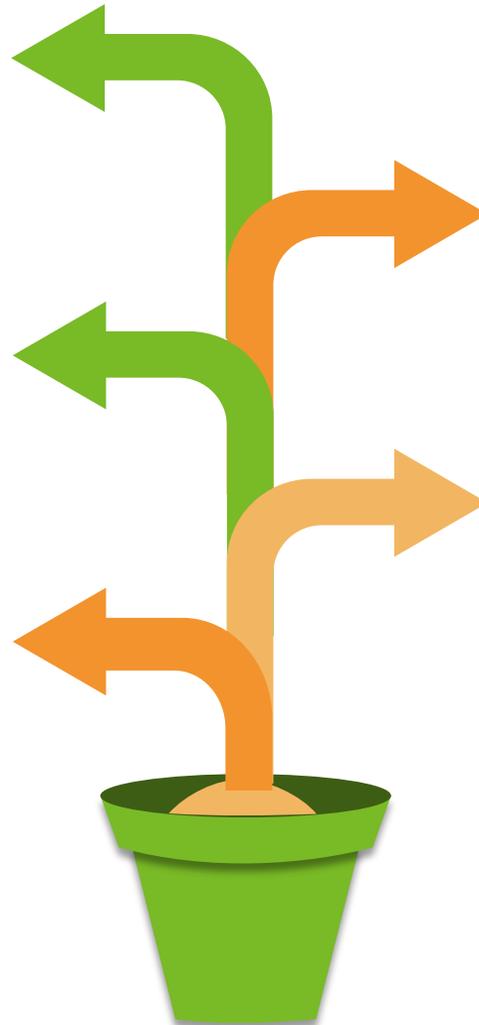
in Administration, many changes to General Government Fund in Corporate Fund

purchasing picnic tables for Campground and increase one position in Recreation to facilitate additional programming and manage concession inventory

Police Department budget includes the Social Worker position we anticipate filling this year

Fire Department will see increase in expenditures for bunker gear, new software

while money for Heritage Lake grant is not in the budget since it is not yet appropriated, some additional dollars were set aside in Recreation for additional land improvements, other park design work

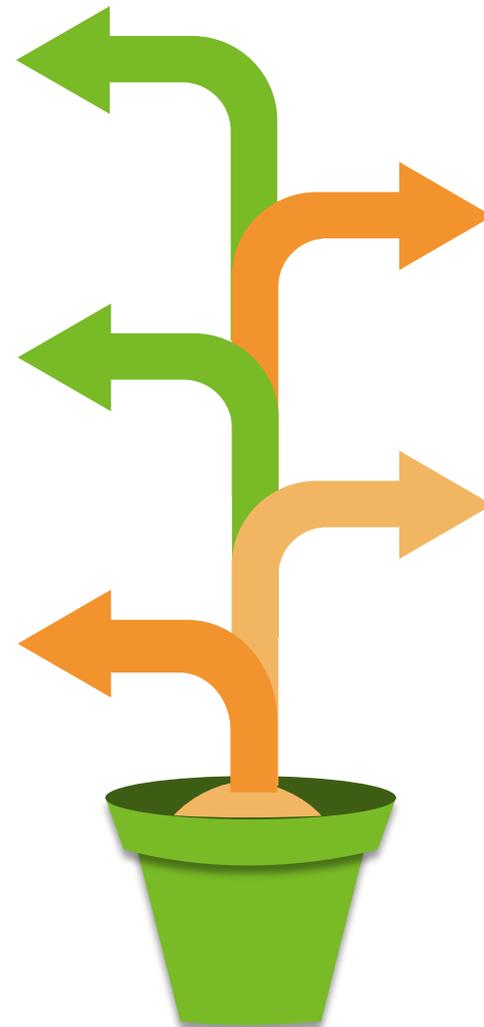


# General Assumptions

Each Employee will receive a 2.5% pay increase PLUS \$1 per hour (unless dictated otherwise by contract). This is to account for the increase in minimum wage and maintaining the gap between full-time and part-time. Falls below current Cost Of Living but manageable.

the Village will see either a FREEZE or a REDUCTION in health insurance costs this year

Wage Chart will be discussed in Closed Session and hopefully implemented as part of new Fiscal Year



anticipated IMRF buy-outs were included in the budget

identified Capital expenses were either placed in the budget, were included in the Enterprise Funds, or earmarked in Fund 307 depending on available dollars

# Challenges

As in the case in each Fiscal Year's budget, there are some challenges which we will have to climb in order to succeed.



# 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 April 5th

the Village Board will be asked to approve the Budget at Regular Board Meeting on April 12th

After review, PLEASE forward any questions or comments to  
Scott Eisenhauer

([administrator@myrantoul.com](mailto:administrator@myrantoul.com))

or call 217-892-6801



**THANK YOU**