



# Hitting the Budget Bullseye

Fiscal Year  
2024-2025  
Budget

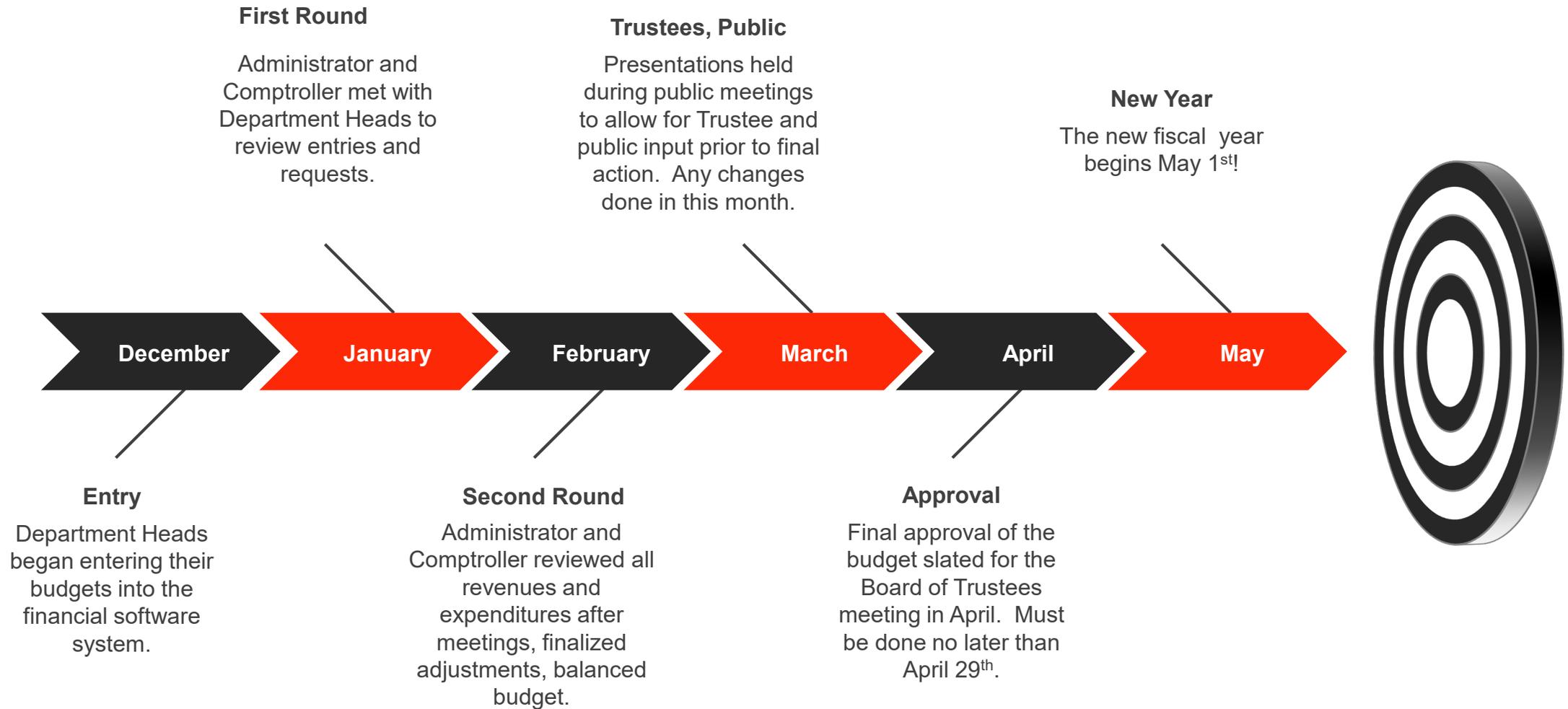
Prepared By Scott Eisenhauer, Angie Schultz

Once again this year the dart is “on point” with a **BALANCED BUDGET**, based on projected revenues and expenditures for the next fiscal year.



However, we **MUST** remember the budget is a “living” document and **WILL** change throughout the year based on available resources. We shall be continuously diligent in monitoring changing financial conditions and flexible to adapt to them appropriately throughout the year.

# Budget Process

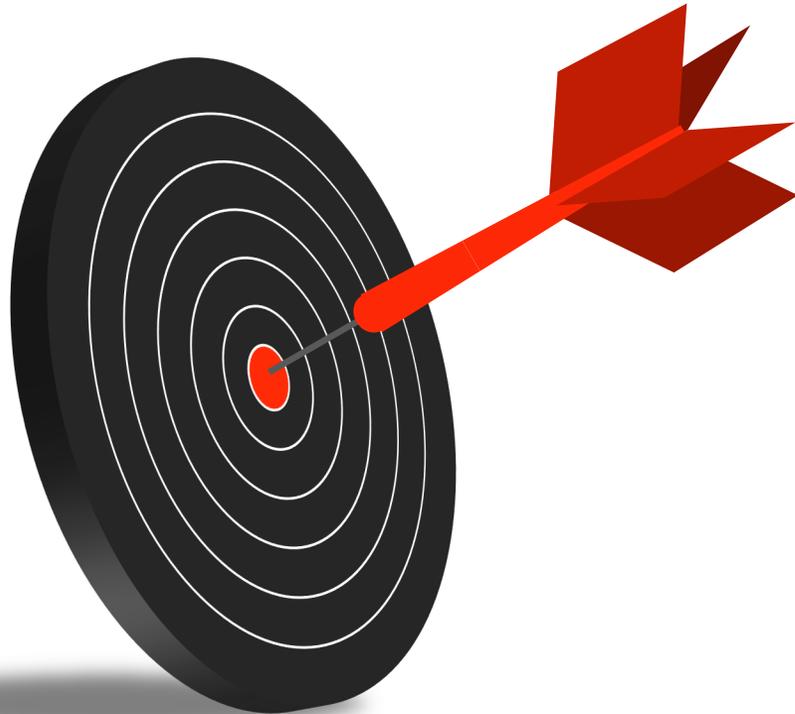




# THANK YOU!!

A huge “Thank You” to all of the Department Heads and Comptroller Angie Schultz for hitting the mark with their amazing work on this year’s budget

# Revenues



General Revenue Funds are **DOWN** from current fiscal year, BUT that is due to less ARPA dollars being receipted and spent this year....

**\$18,251,361**

this year

**\$15,423,304**

next year

**\$ 2,949,701**

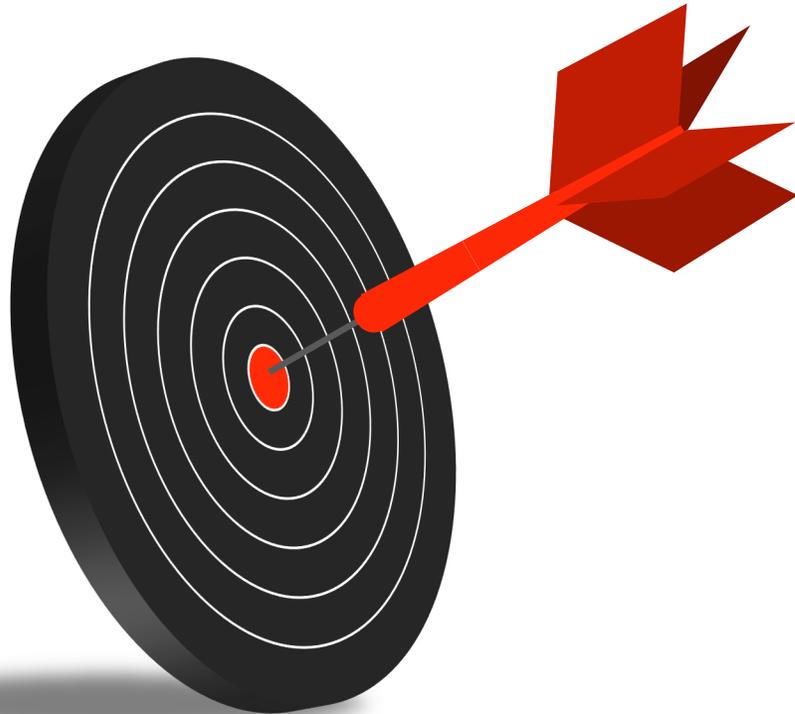
ARPA difference

**\$18,373,005**

If same ARPA as last

With exception of ARPA spending, General Fund Revenues are **UP** \$121,644 or 0.67% with increased Interest Income largest factor

# Expenditures



General Revenue Expenditures are **DOWN** from current fiscal year, BUT that is also due to less ARPA dollars being receipted and spent this year....

**\$19,058,736**

this year

**\$15,417,858**

next year

**\$ 2,949,701**

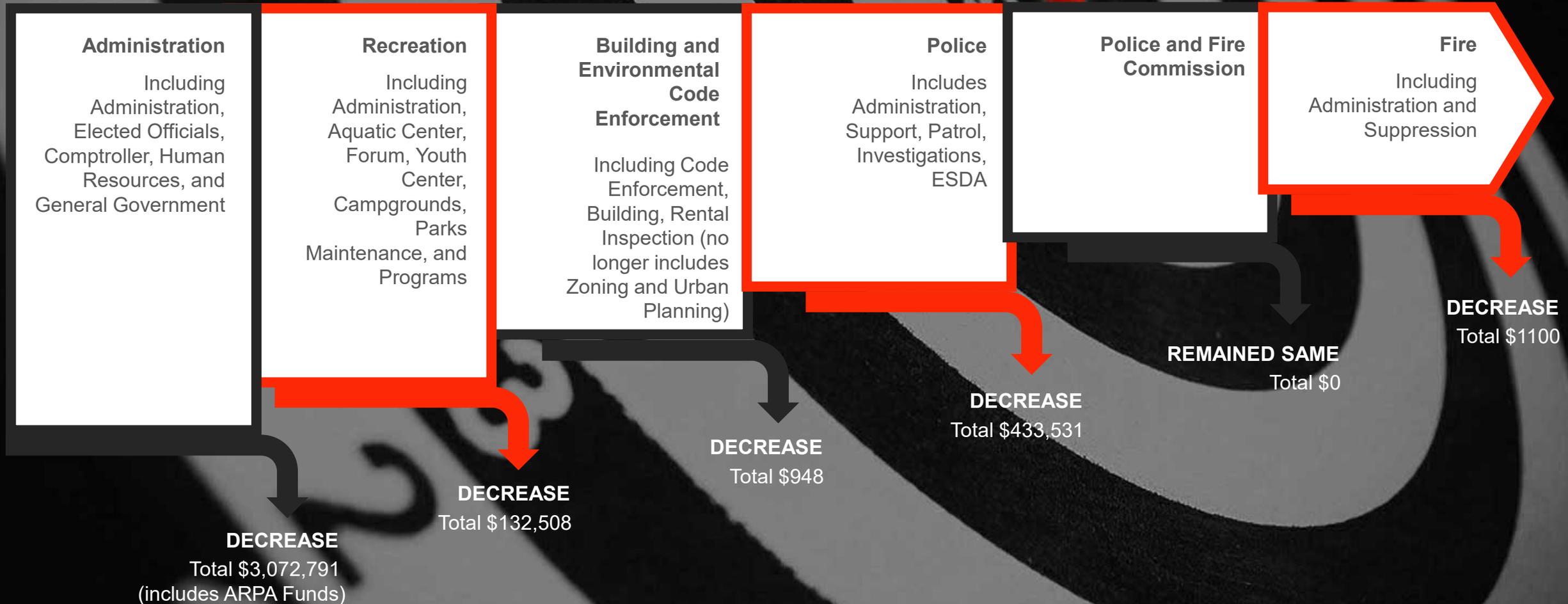
ARPA difference

**\$18,367,559**

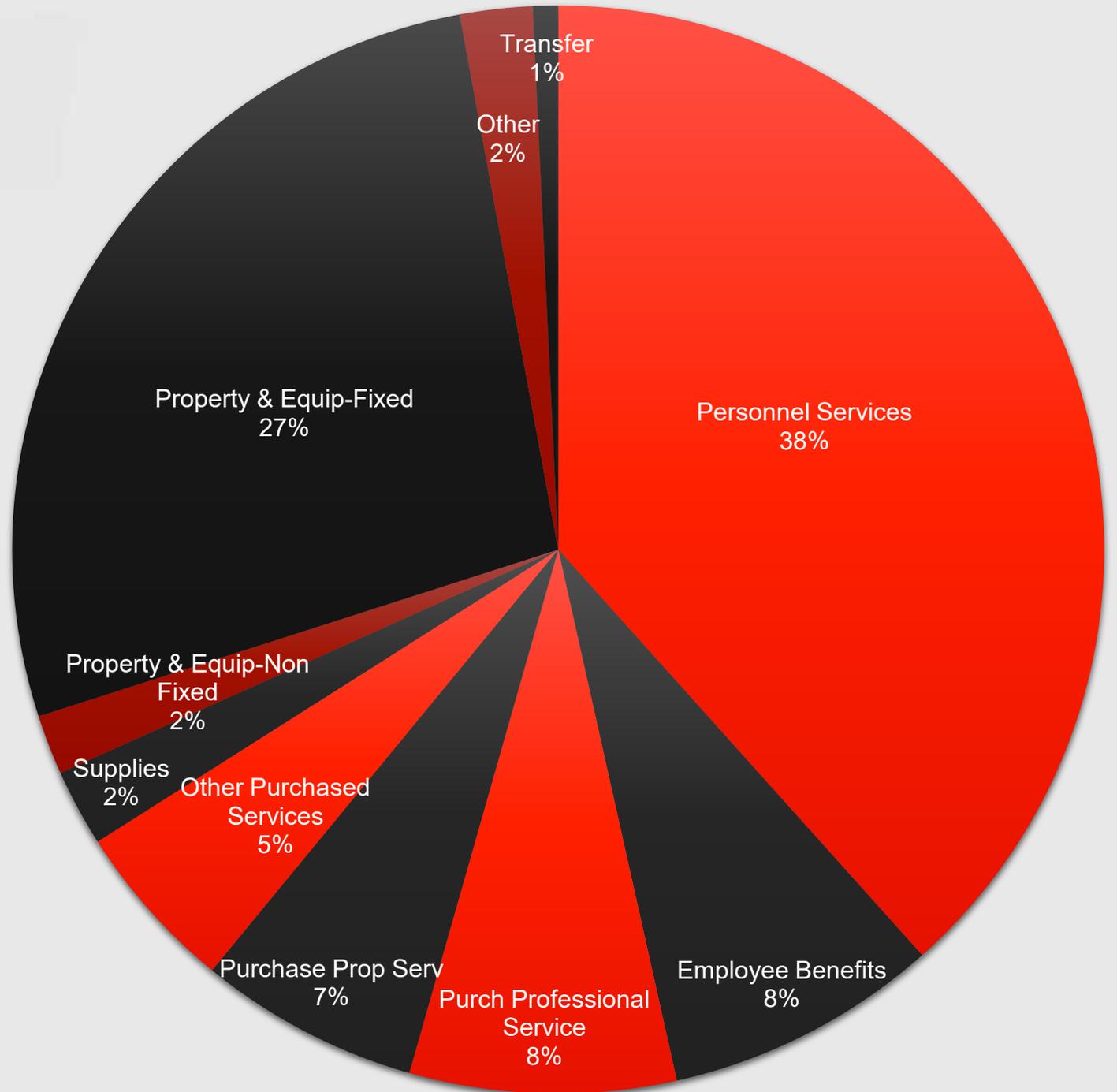
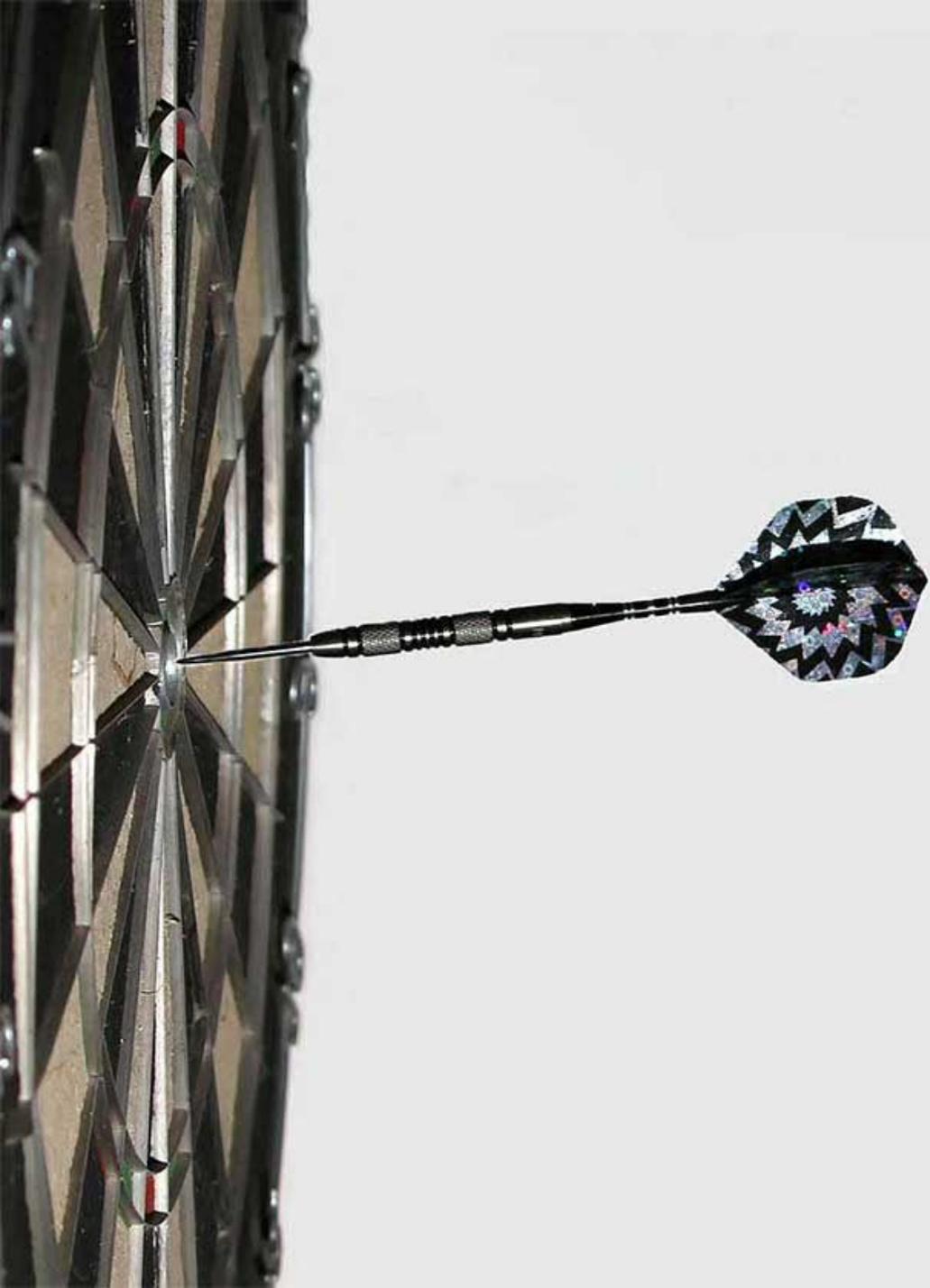
If same ARPA as last

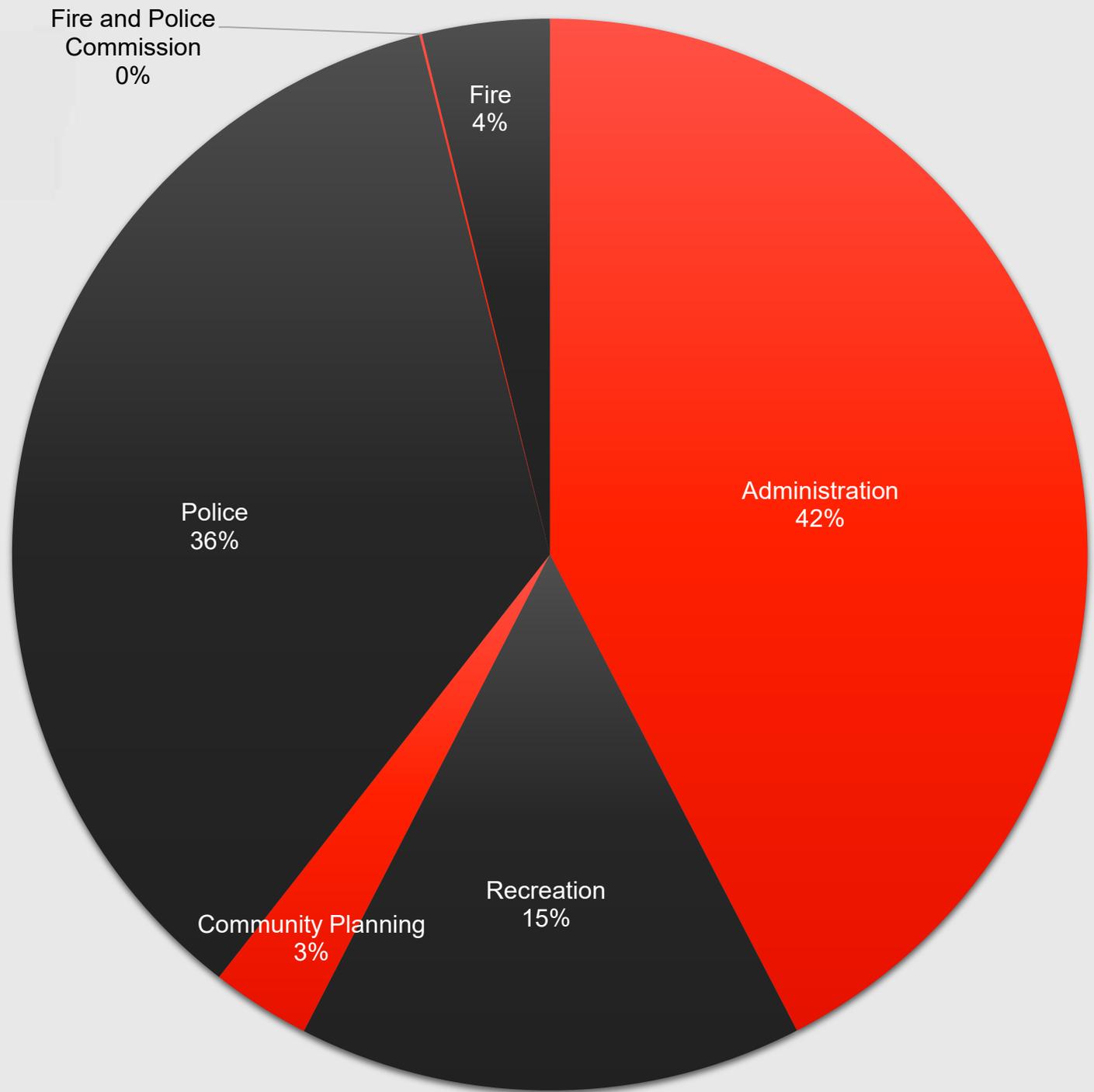
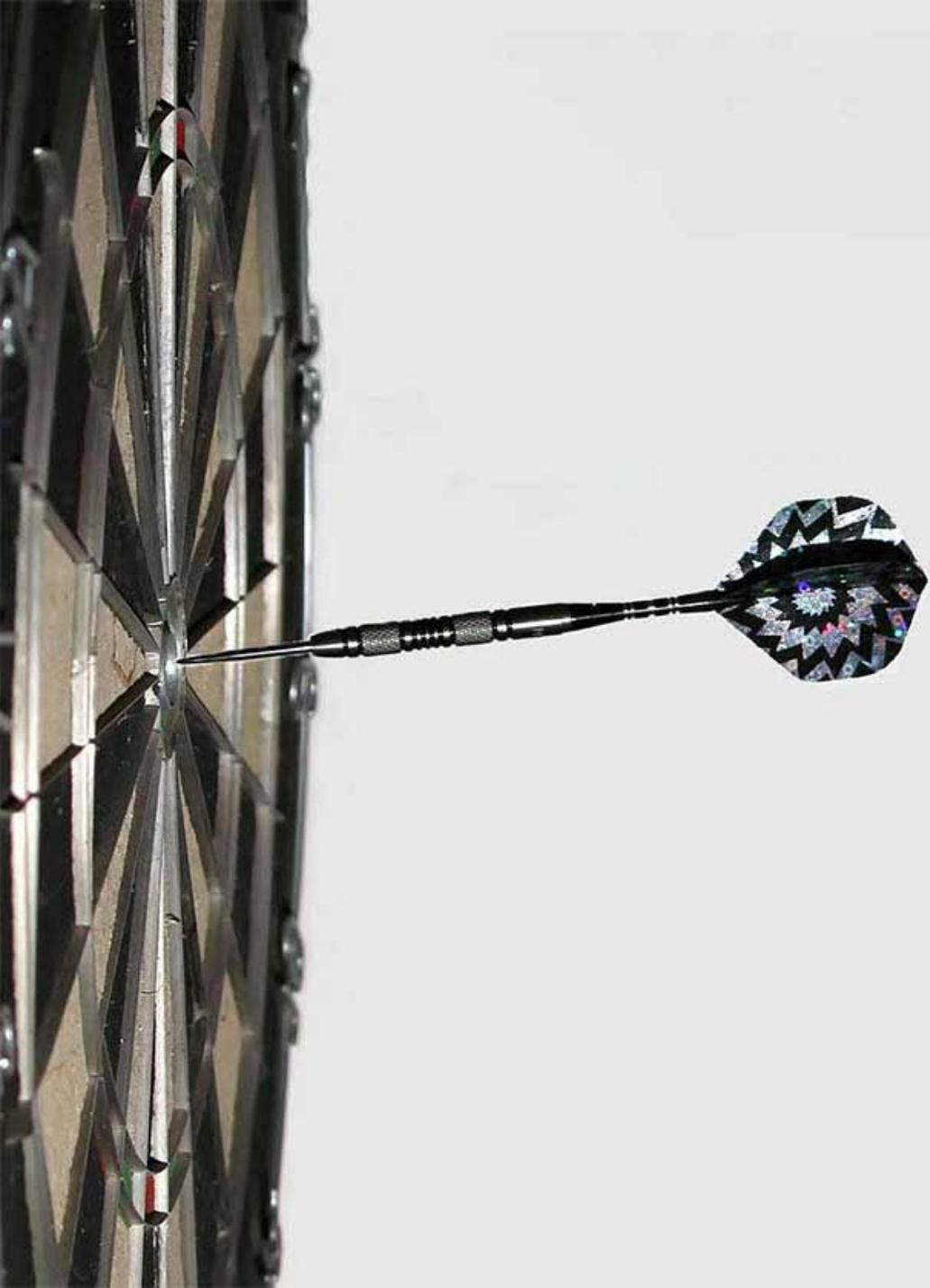
With exception of ARPA spending, General Fund Expenditures are **DOWN** \$691,177 or 3.76%

# Expenditures



		FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	
10	Personnel Services	4,959,817	5,037,483	5,210,586	5,135,939	5,338,770	5,769,503	5,918,563	2.58%
20	Employee Benefits	1,067,563	1,060,563	1,017,854	984,791	2,035,114	1,241,615	1,252,587	0.88%
30	Purch Professional Service	843,167	851,220	875,022	934,194	1,001,235	980,397	1,215,846	24.02%
40	Purchase Prop Serv	763,098	887,430	1,047,506	1,001,159	1,067,874	1,017,953	1,007,280	-1.05%
50	Other Purchased Services	527,544	780,871	1,091,460	519,656	521,568	705,523	778,416	7.59%
60	Supplies	318,308	317,445	315,884	321,307	341,444	388,739	352,690	-9.24%
70	Property & Equip-Non Fixed	66,320	53,450	72,117	226,400	144,547	150,000	273,262	79.07%
75	Property & Equip-Fixed	56,295	1,316,296	1,437,975	1,112,288	374,162	6,601,623	4,172,806	-43.67%
80	Other	208,190	292,488	288,452	828,118	838,896	1,105,231	331,408	-70.02%
	Transfer	248,388	100,000	0	0	272,000	272,000	115,000	-57.72%
		9,058,690	10,697,246	11,356,856	11,063,852	11,985,610	18,232,584	15,417,858	-19.10%







Let's take a more thorough look at this dart board of Expenses within our projected Revenues...

# Administration



01

## Inclusion of ARPA Funds in General Government

\$4,162,806

02

## General Liability and Workers Compensation Increase

went up over \$100,000

03

## Restructure Finance Division

saved approximately \$70,000

04

## Replace Applicant Tracking Software

With elimination of CivicHR needed to purchase new applicant tracking, hiring program

05

## Renovations to Board Room Included

money is included to improve appearance of Board Room at Trustees request



# Recreation



01

## Sale of Campground Results in Loss of Revenue

\$80,000

02

## Personnel Restructure

moved Assistant Director out of Program, added Community Engagement

03

## Pool Improvements Needed

renovation of bath house, paint pool, meet IDPH requirements

04

## Expanded Programming At Youth Center

adding several new educational activities for youth, adults

05

## Loan Necessary to Complete Renovations of Youth Center

budgeted \$113,000 annually for five years to repay loan, unless other funds available

06

## Significant Challenges Lie Ahead

Minimum wage at \$14, Paid Leave for All Workers Act, Aquatic Center nearing end of life, Pool-Forum-Youth Center not self-sufficient



# Recreation



## Pool

- Expense  
\$281,665
- Revenue  
\$133,189
- Surplus  
(\$148,476)

## Forum

- Expense  
\$285,608
- Revenue  
\$198,242
- Surplus  
(\$87,366)

## Youth Center

- Expense  
\$183,400
- Revenue  
\$5,418
- Surplus  
(\$177,982)

# Building and Environmental



01

No Significant Changes



# Police



01

## 10-year agreement for Law Enforcement Technology Package

\$67,000 per year for cameras, tasers, evidence storage, drone program

02

## Negotiating Command Officers Contract

financial impact unknown, adds to rising salary costs

03

## All Capital Now in Department Budget, Not Capital Fund

vehicles, Flock cameras all now in General Fund, adds approximately \$122,500

04

## Training and Education Increase

Northwestern Command School, mandated training, additional officer and command training, Police Training Institute

05

## Continued Improvements to Police Structure

need to repair doors, Sally Port entrance doors, cell doors



# Fire



01

## Expense of Lift Assist Unsustainable

projected spending of \$218,000 just on medical and lift assist calls

02

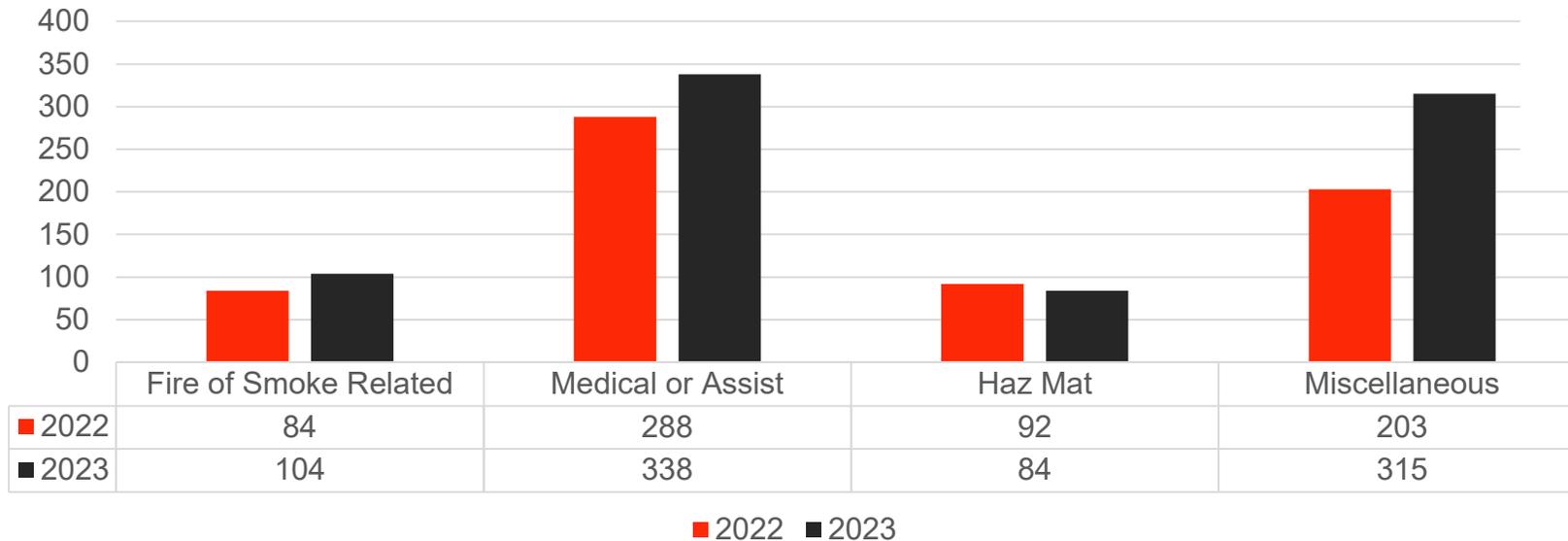
## Equipment Needs Replaced

replace aged fire trucks with new, four-year lead time from purchase to receive

03

## EMS Assistance Requires Equipment, Training

EMT training for staff, need jump vehicles, need response equipment



Average cost per call at \$646.55

# Enterprise Funds



01

## Utility Rate Increases

Following last year's evaluation and a three-year freeze, rates for most will increase

02

## Reserves Used For Large Projects

In some Enterprise Funds the expenditures exceed revenues due to large projects...this is planned usage of reserve funding

03

## Electric, Waste Water See Major Improvements

Substation construction and Waste Water Plant rebuild major improvements planned

04

## Airport Improvements

Both runways will see significant surface improvements beginning this fiscal year

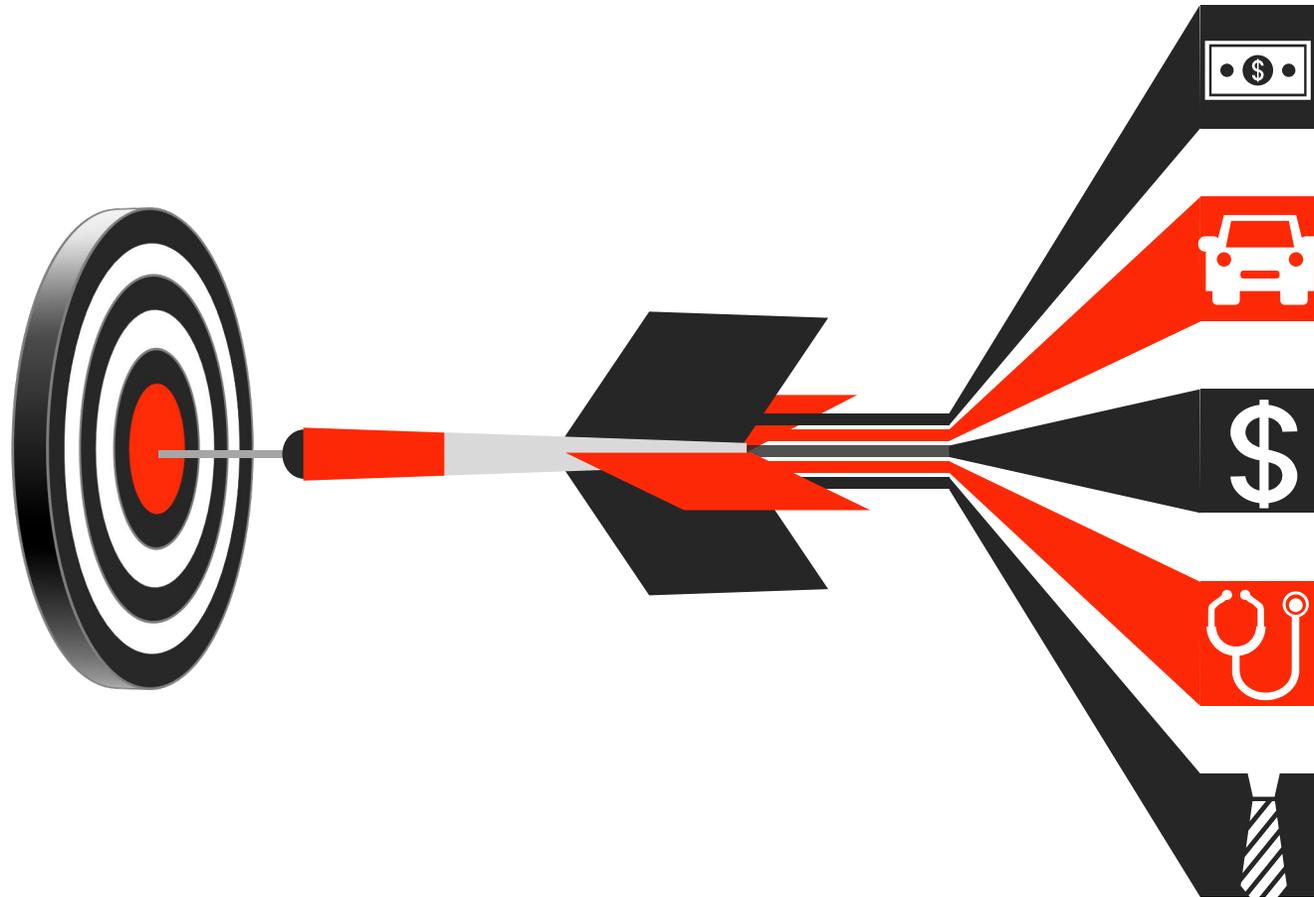
05

## EDC Fund Large Loss In Revenue

The EDC Fund, which has seen large rent payments from AT&T, no longer have them as a tenant or their revenue so future adjustments must be made to balance



# General Assumptions



## Wages

each employee will receive a 2.5% wage increase unless dictated differently by contract

## Capital Expenses

all capital expenses are now included in the departmental or divisional budgets

## Bond and Loan Payments

most bond and loan payments are included in the departmental or divisional budgets unless an enterprise fund has been specifically established

## Health Insurance, WC, GL all Increase

This budget anticipates an increase in health insurance benefits, workers compensation costs, and general liability costs

## Personnel Changes

Anticipated retirements, hiring, wage adjustments, union contracts are all projected and included in this budget



# EMPLOYEE WELLBEING

This budget also tried to recognize the importance of employee wellbeing by offering additional medical incentives and important training....

Each employee will be encouraged to obtain an annual medical physical and upon completion of the physical will receive \$250

Recognizing supervisors need additional education and skill-building, leadership training is offered focusing on employee satisfaction

Improving the working conditions for all employees, a Safety Committee, made up of representatives from each department, meets to evaluate workers compensation and general liability claims

Offering Cardio-Testing for each Police Officer so any heart-related concerns can be identified early in hopes of reducing long-term heart health issues

Noting the importance of fun in the workplace, activities for employees and their families are organized throughout the year...bowling, miniature golf, pool parties, petting reindeer, and more are offered

# TRUSTEE REQUESTS

A hand holding a dart in front of a dartboard. The dartboard is in the background, and the hand is in the foreground, holding the dart. The text is overlaid on the image.

Trustee Hall requested funds be set aside for Village-wide Diversity, Inclusion, and Equity survey and evaluation...still working with Universities for community-wide evaluation but will be providing training to staff in this next fiscal year

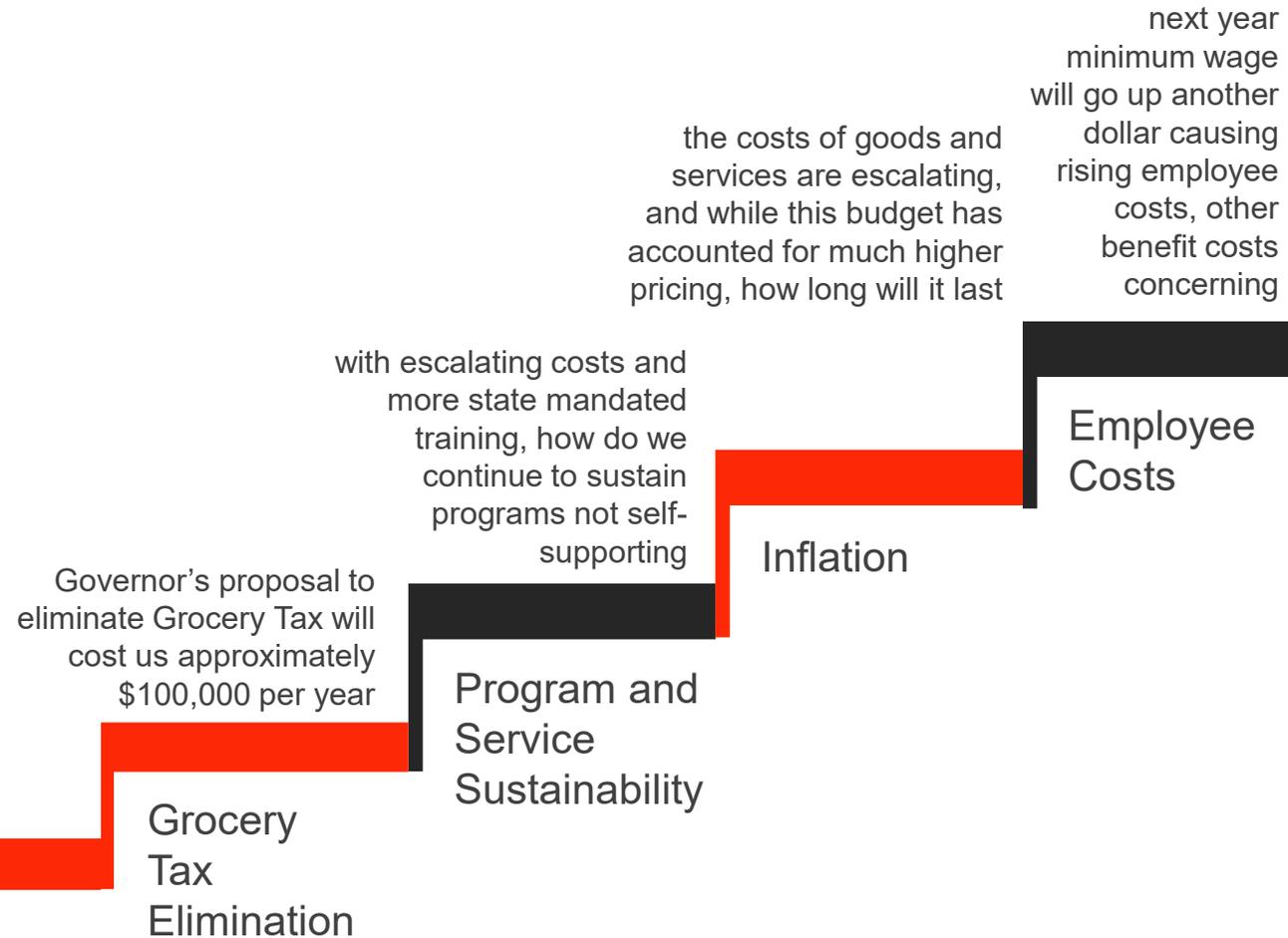
Trustee Crider requested funding for improvements to the Board Room...audio and video components have been updated and money in this proposed budget for the aesthetics including new wall coverings

Trustee Crider requested funding for redesign of the Village's website, making it more user friendly...that project is already underway and will continue into the next fiscal year

# Challenges

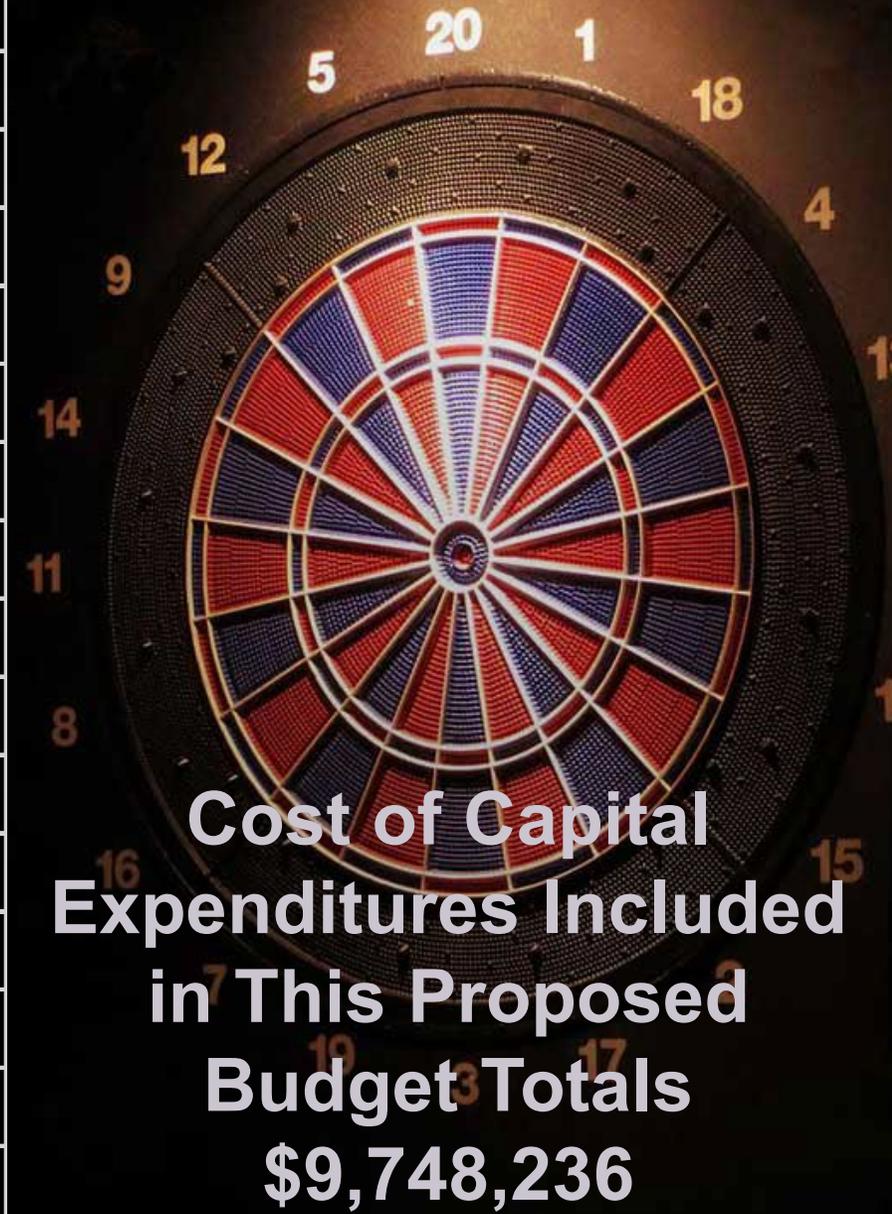


As in the case in each Fiscal Year's budget, there are some challenges which we will have to climb in order to succeed.

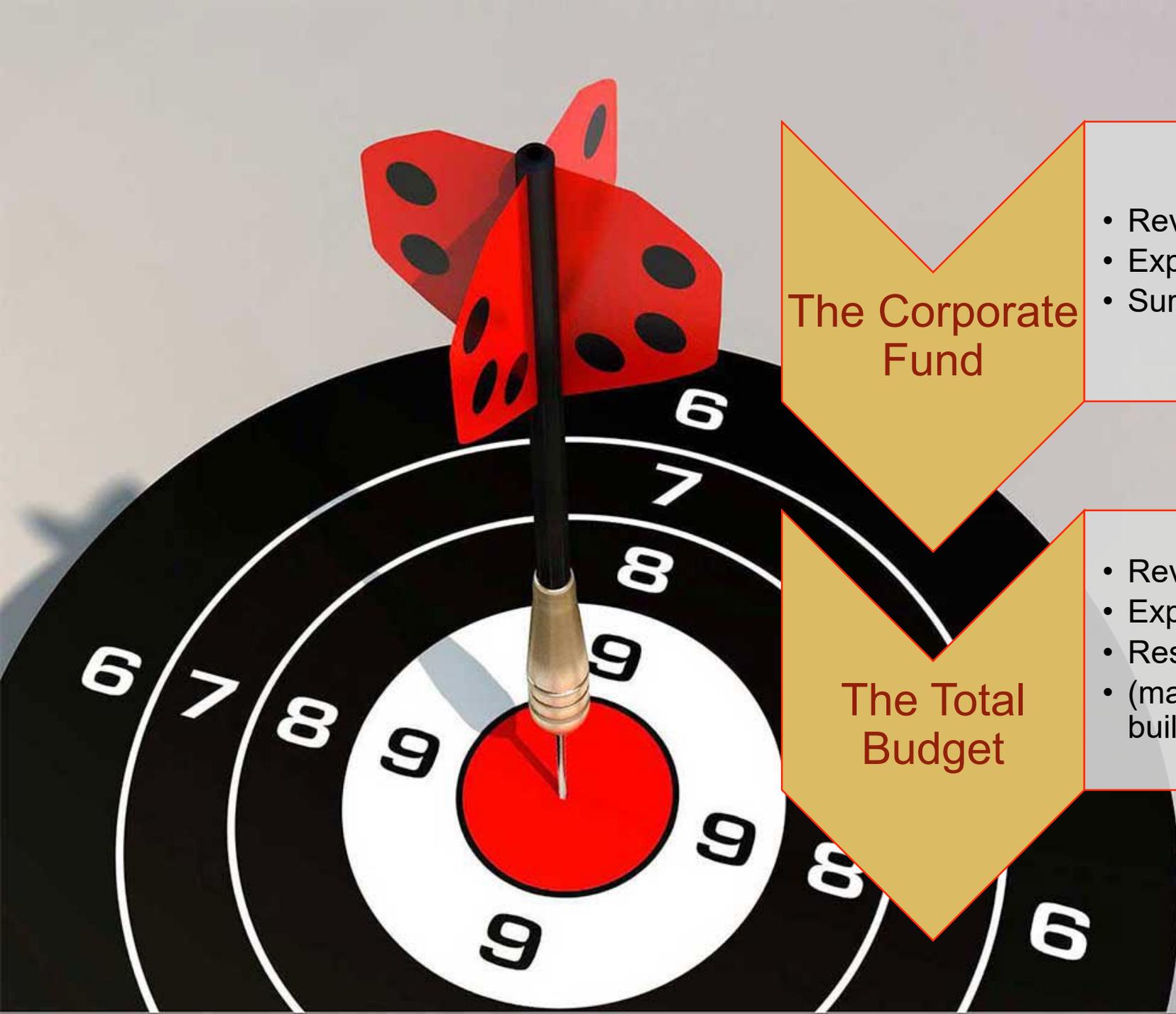


Diligence in managing budget challenges, providing high quality services, and remaining fiscally responsible while treating our employees and residents respectfully

# Capital Expenditures



Administration	Applicant Tracking Software	\$ 25,000
Recreation	Rental Room Kitchen Equipment	\$ 10,000
Recreation	Forum Equipment	\$ 50,000
Police	Police Vehicles	\$ 50,000
Public Works	Improvements Near Pleasant Acres	\$ 62,000
Public Works	Gas AMI Meters	\$ 60,000
Public Works	HVAC System	\$ 50,000
Public Works	Electric Distribution Improvements	\$ 400,000
Public Works	Substation Improvements	\$ 2,990,000
Public Works	Downtown Renovations	\$ 250,000
Public Works	Cheryl Drive Rebuild	\$ 100,000
Public Works	Airport Runways Resurfacing	\$ 143,430
Public Works	Toro Mower	\$ 160,000
Public Works	Murray Road Improvements	\$ 800,000
Public Works	Waste Water Treatment Plan Renovation, ARPA	\$ 4,012,806
Public Works	Dump Truck and Chipper	\$ 500,000
Central Maintenance	Overhead Door Enlargement Construction	\$ 85,000



### The Corporate Fund

• Revenues	\$15,423,304	(-15.50%)
• Expenditures	\$15,417,858	(-19.10%)
• Surplus	\$ 5,446	

### The Total Budget

• Revenues	\$62,197,119	( 9.10%)
• Expenditures	\$66,107,898	(- 0.82%)
• Reserve Spending	\$ 3,910,779	
• (major projects scheduled covered by reserves built up over time)		

# Timeline



the Budget will be placed on the website for all to view, along with this presentation

the Public, Trustees will comment during Board Meeting on March 12<sup>th</sup>, Study Session on April 2nd

the Budget Hearing will be held at 5:30pm on April 2nd

the Village Board will be asked to approve the Budget at Regular Board Meeting on April 9th



After review, PLEASE forward  
any questions or comments to  
Scott Eisenhauer  
([administrator@myrantoul.com](mailto:administrator@myrantoul.com))  
or call 217-892-6801

