



To: Community Promotion and Tourism Committee
From: Dave Hulseberg, Village Manager
Date: January 13, 2011
Subject: Hotel/Motel Tax Expenditures for Fiscal Year 2012B and 2013

Attached for your review is a Historical Budget Analysis regarding proposed Hotel/Motel Tax expenditures for FYE 2012B and 2013 (Attachment 1). Below is a financial summary of Hotel/Motel Tax revenue and expenditures for FYE 2011, FYE 2012-A Amended Budget, and FY12B and CY13 proposed budgets.

	FYE 2011	FYE 2012-A	BUDGET	
	ACTUAL	AMENDED BUDGET	FY12B	CY13
\$ Hotel/Motel Revenues	1,735,850	1,653,430	1,146,030	1,816,170
<i>Year to Year Increase</i>		<i>-4.98%</i>	<i>NA</i>	<i>8.96%</i>
		<i>Compares to 2011 Actual</i>	<i>7 month budget</i>	<i>Compares to 2012A Amended Budget</i>
			6/1/12-12/31/12	1/1/13-12/31/13

	FYE 2011	FYE 2012-A	BUDGET REQUEST	
	ACTUAL	AMENDED BUDGET	FY12B	CY13
\$ Hotel/Motel Expenditures	1,514,902	1,696,600	1,034,640	1,913,230
<i>Year to Year Increase</i>		<i>10.71%</i>	<i>NA</i>	<i>11.32%</i>
		<i>Compares to 2011 Actual</i>	<i>7 month budget</i>	<i>Compares to 2012A Amended Budget</i>
			6/1/12-12/31/12	1/1/13-12/31/13

	FYE 2011	FYE 2012-A	FY12B	CY13
Fund Balance	756,783	817,343	928,733	831,673
	<i>52.96%</i>	<i>49.55%</i>	<i>94.75%</i>	<i>45.56%</i>

As shown above, CY13 revenues are projected to increase 8.96% compared to FYE 2012-A. The most significant budget increase from FYE 2012-A is the Landscaping Program (an increase of

\$35K in FY12B and \$184K in CY13). In addition, the LPFC Hotel/Motel Tax Rebate is expected to increase \$20K from FYE 2012A to CY13.

Attachment 1 provides a Historical Budget Analysis, comparing the proposed budgets for FY12B and CY13 to the previous two years' approved budgets. Please note that in FYE 2011, several annual events that take place in the Downtown area were funded out of the TIF fund. These events included the Winter Decoration program, Cruise Nights, and Lilac Time Art & Craft Show. However, in FY 2012-A these programs were again funded out of the Hotel Motel fund.

There are three pending budget items that are not listed in Attachment 1. Those items include a movable stage "Showmobile" for \$60K, staff is researching costs submitted by the Historical Society for improvements to the Carriage House, and an increase to the donation amount given annually to the DuPage Senior Citizens Council. Staff is currently analyzing donations provided by other municipalities to the DuPage Senior Citizens Council compared to their senior population.

Staff will be in attendance at the Committee meeting of January 19th to review the proposed Hotel/Motel Tax expenditures.

cc: Board of Trustees
Department Heads

HISTORICAL ANALYSIS
YE 2012-B and FYE 2013 PROPOSED HOTEL/MOTEL BUDGET

Description	FYE 2011 AMENDED BUDGET	FYE 2012-A AMENDED BUDGET	FYE 2012-B MANAGER PROPOSED BUDGET	FYE 2013 MANAGER PROPOSED BUDGET
1 Personnel Costs	172,320	178,880	97,100	169,450
Full-Time Salaries:	85,040	85,040	50,470	88,040
Communications & Marketing Coordinator				
Part-Time Salaries:	50,700	51,860	30,750	53,580
Communications Specialist				
Cable TV Interns				
Administrative Secretary				
Health/Life Insurance	13,400	16,360	110	180
IMRF/SS/Medicare	23,180	25,620	15,770	27,650
2 Operating Expenses	135,510	146,750	87,750	148,390
Transfer to General Fund	76,150	82,620	53,060	86,570
Transfer to Technology Reserve	2,520	3,150	1,370	1,370
Dues & Subscriptions	3,070	1,600	2,570	2,570
Training & Travel	750	750	400	750
Books & Literature	100	100	50	100
Operating Supplies	1,800	1,800	1,060	1,800
Web Site Expenses	46,220	50,950	27,680	49,850
Cable TV Equip/Supplies & Maintenance	4,500	5,380	1,560	5,380
Computer Software	400	400	0	0
Newsletters & Other Mailings	31,020	39,390	20,120	39,860
Printing & Mailing Costs - Lombard Pride	13,120	21,120	10,590	21,180
Postage	17,900	18,270	9,530	18,680
4 Winter Program	0	35,150	35,650	36,150
Winter Decorations	0	30,000	30,000	30,000
Downtown Holiday Lighting Signs	0	150	150	150
Winter Lights - PW Overtime	0	3,000	3,000	3,000
Winter Lights - Downtown Trees	0	2,000	2,500	3,000
5 Lilac Parade/Activities	67,400	67,400	0	67,860
Lilac Parade Committee	25,000	30,000	0	30,000
Lilac Time Advertising	12,000	12,000	0	12,000
Operating Supplies - Fire Department	730	0	0	0
Public Works Supplies	500	500	0	400
Barricade Rental	3,400	3,400	0	3,400
Lilac Queen Scholarship	0	5,000	0	5,000
Auxiliary Police/Private Security (including meals)	8,000	0	0	0
Police Overtime	13,560	14,000	0	14,560
Public Works Overtime	2,500	2,500	0	2,500
Fire Department Overtime	1,710	0	0	0
6 Taste of Lombard	0	111,555	117,380	119,690
Shuttle Service - Taste of Lombard	0	6,000	6,000	6,000
Lombard Jaycees - Taste of Lombard	0	30,000	30,000	30,000
Mosquito Spraying	0	1,500	1,500	1,500
Barricade Rental	0	600	600	600
Auxilliary Police/Private Security (including meals)	0	8,000	10,030	8,590
Snow Fence	0	700	700	700
Public Works Supplies	0	750	750	650
Flares	0	1,600	1,600	1,600
Operating Supplies - Fire Department	0	500	350	350

HISTORICAL ANALYSIS

FYE 2012-B and FYE 2013 PROPOSED HOTEL/MOTEL BUDGET

Description	FYE 2011 AMENDED BUDGET	FYE 2012-A AMENDED BUDGET	FYE 2012-B MANAGER PROPOSED BUDGET	FYE 2013 MANAGER PROPOSED BUDGET
Police Overtime	0	48,550	56,450	60,000
Public Works Overtime	0	2,775	1,000	1,000
Fire Department Overtime	0	10,580	8,400	8,700
7 Cruise Nights - moved to TIF in FY11	0	45,470	46,070	46,830
Entertainment	0	20,000	20,000	20,000
Misc Operating Expenses	0	1,220	1,220	1,220
Barricade & Porta Potty Rental	0	1,200	1,300	1,300
Public Works Supplies	0	550	550	550
Police Overtime	0	18,800	18,800	19,560
Public Works Overtime	0	3,700	4,200	4,200
8 Lilac Time Art & Craft Show - moved to TIF in FY11	0	1,290	0	1,290
Barricade Rental	0	570	0	570
Public Works Supplies	0	420	0	420
Public Works Overtime	0	300	0	300
9 Landscaping Program	80,000	86,000	121,000	270,000
Village Beautification	0	6,000	35,000	65,000
Tree & Stump Removal	25,000	25,000	30,000	35,000
Tree Trimming	45,000	45,000	6,000	65,000
Tree Planting Only	10,000	10,000	25,000	65,000
Landscaping of Civic Center & Other Areas	0	0	25,000	40,000
10 Historical Museum, Peck House, & Main Street Cemetery	121,790	144,840	69,840	144,340
Operating Expenses	114,090	115,840	64,340	118,440
Peck House Expenses	2,700	8,500	3,500	3,600
Main Street Cemetery Expenses & Improvements	5,000	6,000	2,000	6,000
Historical Museum Improvements	0	14,500	0	16,300
11 Lombard Pride Week & Clean-up/Chore Days	1,080	1,080	0	1,330
Pride Clean-up Misc. Operating Supplies	500	500	0	500
Public Works Supplies	330	330	0	330
Public Works Overtime	250	250	0	500
12 DuPage Convention & Visitor's Bureau Program	70,920	75,920	42,450	84,260
DuPage Convention & Visitors' Bureau Payments	60,920	60,920	42,450	69,260
DuPage Conv & Visitors' Bureau "IL Advertising"	10,000	15,000	0	15,000
13 Miscellaneous Expenses	780,930	762,875	397,280	783,780
LPFC Hotel/Motel Tax Rebate	613,880	670,000	320,000	690,000
Circulator Grant	150,000	0	0	0
Lombard Park District Grant - Aquatic Center	13,000	13,000	13,000	13,000
Fourth of July Parade Supplies & Signs	0	0	350	350
Port-A-Potties (Various Events)	500	0	0	0
Banners (various programs)	0	30,000	15,000	30,000
Banner Replacement - Flags and Flag Banners	0	30,000	30,000	30,000
Sept. 11 Remembrance - Operating Supplies	0	150	0	0
Senior Fair Supplies	500	1,000	1,000	1,000
Misc. Public Works Supplies	850	850	850	850
Misc. Public Works Overtime	0	475	480	780
Memorial Day Event	1,200	1,200	0	1,200
Elmhurst Symphony Orchestra Concert Series Grant*	0	0	0	0
Misc Grants	1,000	3,000	3,000	3,000
Business Expo Grant	0	4,000	4,000	4,000

HISTORICAL ANALYSIS
FYE 2012-B and FYE 2013 PROPOSED HOTEL/MOTEL BUDGET

Description	FYE 2011 AMENDED BUDGET	FYE 2012-A AMENDED BUDGET	FYE 2012-B MANAGER PROPOSED BUDGET	FYE 2013 MANAGER PROPOSED BUDGET
Sidewalk Snow and Ice Removal	0	2,700	3,000	3,000
Miscellaneous Barricade Rentals	0	6,500	6,600	6,600
Grand Total	1,460,970	1,696,600	1,034,640	1,913,230

* In FY 2012A we awarded the Elmhurst Symphony Orchestra Concert Series Grant \$15,000. This expense was not budgeted.

C:\Documents and Settings\polak\Local Settings\Temporary Internet Files\Content.Outlook\SM0977YF\HotMot Budget Analysis Report.xlsx\Analysis Re