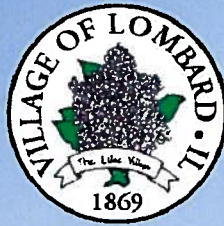


Notes

Preliminary Village of Lombard Operating Budget



**Fiscal Year
2009-2010**



The mission of the Village of Lombard is
to provide superior and responsive
governmental services to the people of
Lombard.

Utility Tax Reserve

- The FY 2010 budget proposes that \$2,147,510 of utility tax dollars be used for capital improvements.
- The FY 2010 budget proposes that \$2,813,000 of utility tax dollars be used to preserve a 25% General Fund balance as outlined in the Village's Financial Policies.
- The FY 2010 budget projects a Utility Tax Reserve balance of \$3,211,376 at the end of FY 2010.

Utility Tax Reserve Multi-Year Financial Forecast

| UTILITY TAX RESERVE MULTI-YEAR FINANCIAL FORECAST | | | | | | | | | | | |
|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | FY 2009 | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 |
| Beginning Utility Tax Reserve Balance | 4,188,856 | 2,780,966 | 3,211,376 | 3,308,116 | 2,693,836 | 1,899,726 | 422,036 | 0 | 0 | 0 | 0 |
| Projected Annual Utility Tax | 5,285,220 | 5,390,920 | 5,498,740 | 5,608,720 | 5,720,890 | 5,835,310 | 5,952,020 | 6,071,060 | 6,192,490 | 6,316,350 | 6,442,690 |
| Less: 25% GF Balance Allocation | 1,753,000 | 2,813,000 | 4,802,000 | 5,008,720 | 5,620,890 | 5,735,310 | 5,852,020 | 5,971,060 | 6,092,490 | 6,216,350 | 6,342,690 |
| Less: Utility Tax Reserve Expense | 1,253,000 | 0 | 0 | 614,280 | 794,110 | 1,477,690 | 422,036 | - | - | - | - |
| Less: Capital Projects Fund | | | | | | | | | | | |
| General Capital Projects | 1,500,000 | 500,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Street Maint. & Improvements | 2,187,110 | 1,647,510 | 500,000 | 500,000 | - | - | - | - | - | - | - |
| Utility Tax Reserve Balance | 2,780,966 | 3,211,376 | 3,308,116 | 2,693,836 | 1,899,726 | 422,036 | 0 | 0 | 0 | 0 | 0 |

*Projected Balance **



General Fund

2009-2010 General Fund Expenditures

| | FYE 2009 Amended Budget | FYE 2010 Proposed Budget | Incr./.(Decr.) | |
|------------------------|-------------------------------|--------------------------------|----------------|--------|
| | | | Amount | % |
| Total General Fund | \$37,853,100 | \$37,364,180 | (\$488,920) | -1.29% |
| Corporate General Fund | \$31,310,320 | \$31,185,620 | (\$124,700) | -0.40% |

2009-2010 General Fund Expenditures

- **Reasons for the difference include:**
 - ↑ Rebating an additional \$68,240 of Business District Tax to Yorktown Center.
 - ↓ Decrease in Training and Travel expenses by \$73,810.
 - ↓ Decrease in rebate of \$22,740 of Sales Tax, Places for Eating Tax, and Hotel/Motel Tax to the Lombard Public Facilities Corporation.
 - ↓ Decrease in the transfer to the Technology Reserve by \$201,770.
 - ↓ Decrease in the contingency by \$78,450.

no out-of-state

2009-2010 General Fund Expenditures

- **General Fund expenditure recommendations:**
 - ↓ Continuation of the Senior Taxi Subsidy Program (\$60,000).
 - ↔ Maintain Village's contribution to the DuPage Senior Citizens Council (\$30,000).
 - ↔ Continue to work with IT consultants (year 3) to meet technology needs and demands of Village's operations (\$298,460).
 - ↓ Partially fund the Technology Reserve (\$380,000). Two anticipated costs in the near future estimated at \$500,000:
 - Replacement of current iSeries server
 - Purchase of a records software program for the Police Department

*Anticipate 20%
1 yr. expiration
on servers*

2009-2010 General Fund Expenditures

- General Fund expenditure recommendations:
 - ⇓ Technology enhancements and replacements:
 - Multi-functional printer/plotter (\$10,000 from Tech Reserve plus additional \$11,000)
 - Wireless communications for Police laptops (\$25,200)
 - Three (3) Verathon Ranger video laryngoscopes (\$29,100)
 - ⇓ Include a contingency amount of \$548,250.
 - ⇓ Fund repairs and improvements to Village buildings:
 - Village Hall (\$23,650)
 - Police Building (\$20,500)
 - Fire Buildings (\$30,700)
 - Public Works Building (\$12,000)

2009-2010 General Fund Expenditures

- General Fund expenditure recommendations:
 - ↔ Continuation of a Red Light Photo Enforcement Program (\$13,000), with expenses projected to be recovered from fine revenue.
 - ↑ Fund a disaster drill (\$20,000).
 - ⇓ Purchase Emergency Vehicle Pre-Emption equipment (\$10,400).
 - ↔ Continuation of the Rain Barrel Grant Program through the Village's Recycling Program (\$5,000).

Compost program still open

2009-2010 General Fund Revenues

| | FYE 2009 | FYE 2010 | Incr./(Decr.) | |
|------------------------|----------------|-----------------|---------------|--------|
| | Amended Budget | Proposed Budget | Amount | % |
| Total General Fund | \$38,233,943 | \$38,164,580 | (\$69,363) | -0.18% |
| Corporate General Fund | \$31,203,960 | \$31,208,950 | \$4,990 | 0.02% |

2009-2010 General Fund Revenues

- Among the reasons for the changes are:
 - ↑ An increase in Utility Tax of \$1,060,000.
 - ↑ An increase in Circuit Court Fines of \$84,240.
 - ↑ An increase in Parking Fines of \$48,680.
 - ↓ A decrease in Sales Tax of \$1,350,000.
 - ↓ A decrease in State Income Tax of \$62,100.
 - ↓ A decrease in Places for Eating Tax of \$335,990.
 - ↑ An increase in Ambulance Billing fees of \$150,090.
 - ↓ A decrease in Building Permit and Plan Review fees of \$168,680.
 - ↓ A decrease in Interest Income of \$190,640.

Consistently going down

General Fund Multi-Year Financial Forecast

FUND 1010
FUND BALANCE PROJECTIONS
GENERAL FUND
FIVE YEAR FINANCIAL FORECAST

| | FYE 2009 YE Est | FYE 2010 Budget | FYE 2011 Projection | FYE 2012 Projection | FYE 2013 Projection | FYE 2014 Projection | FYE 2015 Projection | FYE 2016 Projection | FYE 2017 Projection | FYE 2018 Projection |
|---|--------------------|--------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| BEGINNING FUND BALANCE | 7,575,574 | 6,526,714 | 6,350,044 | 6,854,424 | 7,181,364 | 7,536,844 | 7,921,154 | 6,494,280 | 3,686,530 | -278,000 |
| EXPENDITURES | | | | | | | | | | |
| PERSONAL SERVICES | 20,800,650 | 20,875,440 | 21,921,530 | 23,058,570 | 24,296,890 | 25,648,220 | 27,125,880 | 28,745,020 | 30,522,830 | 32,478,940 |
| COMMODITIES | 1,089,890 | 1,018,780 | 1,047,290 | 1,078,710 | 1,111,080 | 1,144,420 | 1,178,750 | 1,214,100 | 1,250,530 | 1,288,040 |
| CONTRACT SERVICES | 4,412,810 | 4,305,100 | 4,442,820 | 4,584,680 | 4,731,430 | 4,883,040 | 5,038,660 | 5,201,530 | 5,368,760 | 5,541,560 |
| OTHER EXPENSES | 5,560 | 5,560 | 5,560 | 5,560 | 5,560 | 5,560 | 5,560 | 5,560 | 5,560 | 5,560 |
| CAPITAL OUTLAY | 791,020 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| OTHER FINANCING USES | 4,761,800 | 4,982,740 | 5,549,050 | 5,608,510 | 5,669,760 | 5,732,040 | 5,797,810 | 5,864,730 | 5,933,650 | 6,004,650 |
| TOTAL | 31,831,730 | 31,186,620 | 32,866,650 | 34,326,620 | 35,814,720 | 37,414,880 | 38,147,880 | 41,630,870 | 43,691,340 | 45,218,750 |
| REVENUES | | | | | | | | | | |
| TAXES | 22,937,740 | 24,592,580 | 27,034,570 | 28,205,850 | 29,478,750 | 30,859,110 | 30,518,956 | 30,832,710 | 31,589,360 | 32,367,570 |
| LICENSES & PERMITS | 1,496,670 | 1,421,560 | 1,447,240 | 1,473,720 | 1,500,980 | 1,529,080 | 1,558,040 | 1,587,830 | 1,618,530 | 1,650,130 |
| INTERGOVERNMENTAL REVENUES | 84,820 | 70,390 | 73,710 | 77,200 | 80,860 | 84,700 | 88,730 | 92,970 | 97,420 | 102,080 |
| CHARGES FOR SERVICES | 2,965,490 | 2,997,410 | 3,033,130 | 3,178,070 | 3,336,130 | 3,502,360 | 3,681,910 | 3,875,110 | 4,082,490 | 4,308,740 |
| FINES & FORFEITURES | 626,280 | 826,280 | 850,890 | 876,240 | 902,250 | 929,240 | 956,940 | 984,100 | 1,011,850 | 1,040,120 |
| MISCELLANEOUS REVENUES | 415,440 | 285,480 | 302,590 | 378,430 | 396,420 | 415,850 | 434,750 | 454,100 | 474,000 | 494,350 |
| OTHER FINANCING SOURCES | 1,856,430 | 1,015,250 | 468,310 | 471,460 | 474,710 | 478,050 | 481,490 | 485,040 | 488,690 | 492,450 |
| TOTAL | 30,672,870 | 31,208,860 | 33,276,640 | 34,862,970 | 36,178,200 | 37,788,290 | 37,728,816 | 38,223,220 | 39,116,810 | 39,893,660 |
| PROJECTED SURPLUS/DEFICIT | -1,048,860 | 23,230 | 304,280 | 325,940 | 336,680 | 384,210 | -1,621,874 | -3,807,750 | -3,964,830 | -4,225,700 |
| ENDING FUND BALANCE | 6,526,714 | 6,550,044 | 6,854,424 | 7,181,364 | 7,536,844 | 7,921,154 | 6,494,280 | 3,686,530 | -278,000 | -6,803,700 |
| FUND BALANCE AS A PERCENTAGE OF TOTAL EXPENDITURES (EXCLUDING INTERFUND TRANSFERS) | 25.00% | 25.00% | 25.00% | 25.00% | 25.00% | 25.00% | 18.47% | 18.48% | -9.7% | -14.25% |

Very volatile - need to keep an eye on.



Water/Sewer Fund

2009-2010
Water/Sewer O&M Fund
Expenditures

- Expenditures for FY 2010 are projected at \$12,623,750.
 - ↑ An increase of \$578,660 (480%) compared to the FY 2009 amended budget.

2009-2010
Water/Sewer O&M Fund
Expenditures

- Several items to note regarding proposed expenditures:
 - ↑ An increase of \$450,790 (25.02%) in the cost of purchasing Lake Michigan Water due to a projected increase in the rate charged by the DuPage Water Commission from \$1.24 per 1,000 gallons to \$1.47 effective May 1, 2009, and then an additional increase to \$1.72 effective May 1, 2010.
 - ↑ A total estimated payment of \$3,154,290 to the Glenbard Wastewater Authority, an increase of \$62,550 (2.02%).

*City of Chicago - major cause of
increase
3 yr. set - 15% each year
(2010, 2011, 2012)*

2009-2010 Water/Sewer O&M Fund Expenditures

- Several items to note regarding proposed expenditures:
 - ↔ Third year funding for a cross-connection control program as required by federal law (\$63,600), with approximately 60% of this cost expected to be recovered in revenue.
 - ↑ An increase of \$60,000 (40.00%) in the cost of electricity.
 - ↑ An increase of \$60,210 (26.50%) for IMRF pension costs.
 - ↔ A cost of \$90,000 for the large meter testing program.
 - ↔ Funding for a grease control program (\$22,200).
 - ↓ A contingency amount of \$62,670

2009-2010 Water/Sewer O&M Fund Revenues

- Revenue is estimated at \$12,604,930.
 - ↓ Revenues for FY 2010 are based on selling 1.313 billion gallons of water and the billing of 1.250 billion gallons for sewer.
 - ↑ Represents an increase of \$592,795 (4.93%) compared with the FY 2009 amended budget.

usage going down

2009-2010

Proposed Use of the DuPage Water Commission Rebate

- As part of adopting its FY 2008 budget, the DuPage Water Commission rebated \$40 million from its unrestricted balance to its customers.
 - The Village of Lombard received \$2.22 million from the DuPage Water Commission for its share of fixed costs and purchased water.
 - In FY 2008, the Village used \$188,160 of this rebate to fully offset an increase in both the water service charge and the water and sewer rate for operations.
 - In FY 2009, the Village used \$324,765 of this rebate to partially offset the water and sewer rate for operations.
 - In FY 2010, it is proposed that \$630,000 of the remaining rebate be used to partially offset the rate increase for FY 2010.

2009-2010

Water & Sewer Rate

- ↑ A \$0.30 (4.48%) increase in the bi-monthly service charge from \$6.70 to \$7.00 is proposed. The service charge covers the cost for water billing and collection, and meter reading and maintenance.
- ↑ A water and sewer rate increase of \$0.60 for operations and maintenance is proposed.
- ↔ No increase in the capital rate is proposed, as committed to in the 2006 non-home rule sales tax referendum.

2009-2010 Water & Sewer Rate Options

- ↑ If approved, the water and sewer rate for operations would increase from \$6.81 to \$7.41 per 1,000 gallons, while the capital rate would remain unchanged at \$1.20 per 1,000 gallons.
- ↑ When combined the total water and sewer rate for operating and capital purposes would increase from \$8.01 to \$8.61 per 1,000 gallons (7.49%).
- ↑ The proposed water service charge and rate increase would increase the cost to the average residential customer using 8,000 gallons bi-monthly by \$30.60 annually, or \$5.10 bi-monthly.

| Water & Sewer O&M Fund Multi-Year Financial Forecast | | | | | | | |
|---|--------------------|--------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| | FYE 2009 YE Est | FYE 2010 Budget | FYE 2011 Projection | FYE 2012 Projection | FYE 2013 Projection | FYE 2014 Projection | FYE 2015 Projection |
| No Rate Increases & No DWC Rebate | | | | | | | |
| Fund Balance as a % of Total Exp. | 28.9% | 13.8% | -3.8% | -23.4% | -45.1% | -68.8% | -94.3% |
| To Keep Fund Balance at 25% | | | | | | | |
| Scenario 1 - Recommended | | | | | | | |
| for Operations | 0.17 | 0.80 | 0.65 | 0.63 | 0.55 | 0.46 | 0.43 |
| for Capital | - | - | - | - | - | - | - |
| Amount/1000 gallons | 0.17 | 0.60 | 0.65 | 0.63 | 0.55 | 0.46 | 0.43 |
| Total Water & Sewer Rate | 8.01 | 8.61 | 9.26 | 9.89 | 10.24 | 10.90 | 11.33 |
| Percentage Increase | 2.17% | 7.49% | 7.55% | 8.80% | 5.58% | 4.41% | 3.94% |
| Amount of DWC Rebate in Revenue | - | 630,000 | 700,000 | 300,000 | 85,073 | - | - |
| Scenario 2 | | | | | | | |
| for Operations | 0.17 | 0.50 | 0.70 | 0.77 | 0.52 | 0.40 | 0.43 |
| for Capital | - | - | - | - | - | - | - |
| Amount/1000 gallons | 0.17 | 0.50 | 0.70 | 0.77 | 0.52 | 0.40 | 0.43 |
| Total Water & Sewer Rate | 8.01 | 8.51 | 9.21 | 9.98 | 10.50 | 10.90 | 11.33 |
| Percentage Increase | 2.17% | 6.24% | 8.23% | 8.36% | 5.21% | 3.81% | 3.94% |
| Amount of DWC Rebate in Revenue | - | 750,000 | 775,000 | 190,073 | - | - | - |
| Scenario 3 | | | | | | | |
| for Operations | 0.17 | 0.76 | 0.58 | 0.57 | 0.41 | 0.40 | 0.60 |
| for Capital | - | - | - | - | - | - | - |
| Amount/1000 gallons | 0.17 | 0.76 | 0.58 | 0.57 | 0.41 | 0.40 | 0.60 |
| Total Water & Sewer Rate | 8.01 | 8.77 | 9.35 | 9.92 | 10.33 | 10.73 | 11.33 |
| Percentage Increase | 2.17% | 9.49% | 6.61% | 6.10% | 4.13% | 3.87% | 5.58% |
| Amount of DWC Rebate in Revenue | - | 425,000 | 590,000 | 265,000 | 220,000 | 215,073 | - |

3 possible scenarios

No increase shown for year 4 from Chicago

| Water & Sewer O&M Fund Multi-Year Financial Forecast | | FYE 2009 YE Est | FYE 2010 Budget | FYE 2011 Projection | FYE 2012 Projection | FYE 2013 Projection | FYE 2014 Projection | FYE 2015 Projection |
|---|-------|--------------------|--------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| No Rate Increases & No DWC Rebate | | | | | | | | |
| Fund Balance as a % of Total Exp. | | 26.9% | 13.8% | -3.8% | -23.4% | -45.1% | -68.8% | -94.3% |
| To Keep Fund Balance at 25% | | | | | | | | |
| Scenario 1 - Recommended | | | | | | | | |
| for Operations | 0.17 | 0.60 | 0.65 | 0.63 | 0.55 | 0.46 | 0.43 | |
| for Capital | - | - | - | - | - | - | - | |
| Amount/1000 gallons | 0.17 | 0.60 | 0.65 | 0.63 | 0.55 | 0.46 | 0.43 | |
| Total Water & Sewer Rate | 8.01 | 8.61 | 9.26 | 9.89 | 10.44 | 10.90 | 11.33 | |
| Percentage Increase | 2.17% | 7.49% | 7.55% | 6.80% | 5.56% | 4.41% | 3.94% | |
| Amount of DWC Rebate in Revenue | | 630,000 | 700,000 | 300,000 | 85,073 | - | - | |
| Scenario 2 | | | | | | | | |
| for Operations | 0.17 | 0.50 | 0.70 | 0.77 | 0.52 | 0.40 | 0.43 | |
| for Capital | - | - | - | - | - | - | - | |
| Amount/1000 gallons | 0.17 | 0.50 | 0.70 | 0.77 | 0.52 | 0.40 | 0.43 | |
| Total Water & Sewer Rate | 8.01 | 8.51 | 9.21 | 9.98 | 10.50 | 10.90 | 11.33 | |
| Percentage Increase | 2.17% | 6.24% | 8.23% | 8.36% | 5.21% | 3.81% | 3.94% | |
| Amount of DWC Rebate in Revenue | | 750,000 | 775,000 | 190,073 | - | - | - | |
| Scenario 3 | | | | | | | | |
| for Operations | 0.17 | 0.76 | 0.58 | 0.57 | 0.41 | 0.40 | 0.60 | |
| for Capital | - | - | - | - | - | - | - | |
| Amount/1000 gallons | 0.17 | 0.76 | 0.58 | 0.57 | 0.41 | 0.40 | 0.60 | |
| Total Water & Sewer Rate | 8.01 | 8.77 | 9.35 | 9.92 | 10.33 | 10.73 | 11.33 | |
| Percentage Increase | 2.17% | 9.49% | 6.61% | 6.10% | 4.13% | 3.87% | 5.59% | |
| Amount of DWC Rebate in Revenue | | 425,000 | 590,000 | 265,000 | 220,000 | 215,073 | - | |

*yr. 4 -
no dollars to
help out at
all*

| Water & Sewer O&M Fund Multi-Year Financial Forecast | | FYE 2009 YE Est | FYE 2010 Budget | FYE 2011 Projection | FYE 2012 Projection | FYE 2013 Projection | FYE 2014 Projection | FYE 2015 Projection |
|---|-------|--------------------|--------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| No Rate Increases & No DWC Rebate | | | | | | | | |
| Fund Balance as a % of Total Exp. | | 26.9% | 13.8% | -3.8% | -23.4% | -45.1% | -68.8% | -94.3% |
| To Keep Fund Balance at 25% | | | | | | | | |
| Scenario 1 - Recommended | | | | | | | | |
| for Operations | 0.17 | 0.60 | 0.65 | 0.63 | 0.55 | 0.46 | 0.43 | |
| for Capital | - | - | - | - | - | - | - | |
| Amount/1000 gallons | 0.17 | 0.60 | 0.65 | 0.63 | 0.55 | 0.46 | 0.43 | |
| Total Water & Sewer Rate | 8.01 | 8.61 | 9.26 | 9.89 | 10.44 | 10.90 | 11.33 | |
| Percentage Increase | 2.17% | 7.49% | 7.55% | 6.80% | 5.56% | 4.41% | 3.94% | |
| Amount of DWC Rebate in Revenue | | 630,000 | 700,000 | 300,000 | 85,073 | - | - | |
| Scenario 2 | | | | | | | | |
| for Operations | 0.17 | 0.50 | 0.70 | 0.77 | 0.52 | 0.40 | 0.43 | |
| for Capital | - | - | - | - | - | - | - | |
| Amount/1000 gallons | 0.17 | 0.50 | 0.70 | 0.77 | 0.52 | 0.40 | 0.43 | |
| Total Water & Sewer Rate | 8.01 | 8.51 | 9.21 | 9.98 | 10.50 | 10.90 | 11.33 | |
| Percentage Increase | 2.17% | 6.24% | 8.23% | 8.36% | 5.21% | 3.81% | 3.94% | |
| Amount of DWC Rebate in Revenue | | 750,000 | 775,000 | 190,073 | - | - | - | |
| Scenario 3 | | | | | | | | |
| for Operations | 0.17 | 0.76 | 0.58 | 0.57 | 0.41 | 0.40 | 0.60 | |
| for Capital | - | - | - | - | - | - | - | |
| Amount/1000 gallons | 0.17 | 0.76 | 0.58 | 0.57 | 0.41 | 0.40 | 0.60 | |
| Total Water & Sewer Rate | 8.01 | 8.77 | 9.35 | 9.92 | 10.33 | 10.73 | 11.33 | |
| Percentage Increase | 2.17% | 9.49% | 6.61% | 6.10% | 4.13% | 3.87% | 5.59% | |
| Amount of DWC Rebate in Revenue | | 425,000 | 590,000 | 265,000 | 220,000 | 215,073 | - | |

*High increase
Some relief in
years 4 & 5
1st - scenario recommended*

Scenario 2 call



Hotel/Motel Tax

2009-2010

Hotel/Motel Tax Revenue

- ↓ Revenue for FY 2010 is projected at \$2,041,130, a decrease of \$183,020 (-8.23%) from FY 2009 budgeted revenue.
- ↑ Included as part of the FY 2010 projected revenue is \$827,510 in Hotel/Motel Tax from the Westin Lombard Yorktown Center. That tax revenue will be paid to the Village and thereafter rebated back to the Lombard Public Facilities Corporation as part of a Tax Rebate Agreement.
- ↓ When the Hotel/Motel Tax from the Westin is excluded, projected revenue for FY 2010 is \$1,213,620, which represents a decrease of \$211,880 (17.46%) from the FY 2009 budgeted revenue.

sent back

2009-2010

Hotel/Motel Tax Expenditures

- ↑ Expenditures for FY 2010 are proposed at \$2,241,090, an increase of \$32,490 (1.47%) over FY 2009 budgeted expenditures.
- ↑ When the Hotel/Motel Tax rebate to the Westin is excluded, projected expenditures for FY 2010 are \$1,413,580, an increase of \$3,030 (0.21%) over FY 2009 budgeted expenditures.
- ↓ The proposed revenue and expenditure levels will result in a decrease in the fund balance from \$602,718 at the end of FY 2009 to \$402,758 at the end of FY 2010, or 30.88% of budgeted expenditures, when the Hotel/Motel Tax rebate to the Westin is excluded.

Hub - Reserve \$ had been previously put into Westin. This has changed

2009-2010

Hotel/Motel Tax

- The following items are proposed to be funded with Hotel/Motel Tax revenue:
 - ↔ A total of \$76,720 for the Lilac Parade and related activities.
 - ↑ A total of \$111,190 for the Taste of Lombard. Included is a \$35,000 grant to the Lombard Jaycees.
 - ↑ A total of \$44,220 for costs associated with Cruise Nights.
 - ↓ Consultant and other costs (\$44,360) associated with the Village's web site. Included in the proposed cost is \$18,050 for maintenance of streaming video of Village meetings to the web site.
 - ↔ \$30,000 for the third year of a proposed five-year program to replace the Village's banners and flags.

2009-2010 Hotel/Motel Tax

- The following items are proposed to be funded with Hotel/Motel Tax revenue:

↓ A decrease in funding for tree planting from \$70,000 to \$55,000.

↑ Implementation of a Circulator Grant at \$150,000.

↑ Implementation of a Park District Grant for the Aquatic Center at \$13,000.

↓ Discontinuation of the Hotel Cooperative Grant Program.

↓ \$81,600 for dues payment to the DuPage Convention and Visitors Bureau, which is based upon projected hotel/motel tax revenue for FY 2010.

Best amt.
- Trade off for free parking to hotels for guests
\$ was in reserve for hotel's use

2009-2010 Hotel/Motel Tax

- The following items are proposed to be funded with Hotel/Motel Tax revenue:

↓ \$122,960 for the Historical Museum and Peck House.

↓ \$22,500 for repairs, improvements and maintenance of the Main Street Cemetery.

↔ Continued funding of the Police Holiday Patrol (BAMPP) at \$15,000.

↔ Continued funding of the Elmhurst Symphony Orchestra Concert Series at \$20,000 for concerts to be held at Glenbard East High School.

Hotel/Motel Tax Multi-Year Financial Forecast

FUND 1010
FUND BALANCE PROJECTIONS
HOTEL MOTEL TAX
FIVE YEAR FINANCIAL FORECAST

| | FYE 2009 YE Est | FYE 2010 Budget | FYE 2011 Projection | FYE 2012 Projection | FYE 2013 Projection | FYE 2014 Projection |
|---|--------------------|--------------------|------------------------|------------------------|------------------------|------------------------|
| BEGINNING FUND BALANCE | 758,298 | 602,718 | 402,758 | 189,888 | -38,732 | -278,052 |
| EXPENDITURES | | | | | | |
| PERSONAL SERVICES | 276,420 | 278,870 | 294,010 | 310,060 | 327,120 | 345,260 |
| COMMODITIES | 75,870 | 86,050 | 88,030 | 70,070 | 72,170 | 74,330 |
| CONTRACT SERVICES | 915,170 | 959,360 | 988,240 | 1,017,960 | 1,048,630 | 1,060,190 |
| OTHER EXPENSES | 0 | 0 | 0 | 0 | 0 | 0 |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | 0 |
| OTHER FINANCING USES | 101,750 | 109,300 | 112,580 | 115,960 | 119,440 | 123,020 |
| TOTAL | 1,369,210 | 1,413,580 | 1,482,860 | 1,514,070 | 1,587,360 | 1,622,800 |
| REVENUES | | | | | | |
| TAXES | 1,212,430 | 1,212,430 | 1,248,800 | 1,286,260 | 1,324,850 | 1,364,600 |
| LICENSES & PERMITS | 0 | 0 | 0 | 0 | 0 | 0 |
| INTERGOVERNMENTAL REVENUES | 0 | 0 | 0 | 0 | 0 | 0 |
| CHARGES FOR SERVICES | 0 | 0 | 0 | 0 | 0 | 0 |
| FINES & FORFEITURES | 0 | 0 | 0 | 0 | 0 | 0 |
| MISCELLANEOUS REVENUES | 1,200 | 1,190 | 1,190 | 1,190 | 1,190 | 1,190 |
| OTHER FINANCING SOURCES | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | 1,213,630 | 1,213,620 | 1,249,990 | 1,287,450 | 1,326,040 | 1,365,790 |
| PROJECTED SURPLUS/(DEFICIT) | -165,580 | -199,860 | -212,870 | -226,620 | -241,320 | -257,010 |
| ENDING FUND BALANCE | 602,718 | 402,758 | 189,888 | -38,732 | -278,052 | -535,062 |
| FUND BALANCE AS A PERCENTAGE OF TOTAL EXPENDITURES (EXCLUDING INTERFUND TRANSFERS) | 47.55% | 30.88% | 14.08% | -2.63% | -16.20% | -35.68% |

Other Issues 2009-2010 and Beyond

- Village working with Library on an agreement to limit the Village's future costs for Library IMRF and FICA costs.
- Several scheduled FY 2010 vehicle purchase have been postponed until FY 2011.
- All out-of-state travel eliminated from FY 2010 budget.
- The FY 2010 budget proposes to fill the Police Lieutenant position and Firefighter position that are currently frozen (FY 2009). In addition, we currently have one Police Officer and one Fire Battalion Chief position frozen. These two positions remain frozen through FY 2010.
- The current proposed budget anticipates no change in how the state distributes state-collected revenues, such as income tax.

*Did not want
to leave rank
and file short -
As of now*

Other Issues 2009-2010 and Beyond

- There are concerns about future DuComm costs for two reasons.
 - DuComm is considering a change to the funding formula.
 - DuComm's proposed FY 2010 budget includes adding 10 new positions, funded by one-time transfers.
- There are two issues regarding Glenbard Wastewater Authority.
 - Glen Ellyn has been charging GWA a non-resident rate (1.5 times the resident rate).
 - Glen Ellyn appears to be charging an excessive overhead fee as the lead agency for GWA.
- The Village is facing significant increases in pension costs due to the significant decline in the stock market. This includes IMRF, police pension and fire pension costs.

*Funding
method may
change*

*Trying to get
that removed.
maybe
modifications*

Other Issues 2009-2010 and Beyond

- A firefighter pension enhancement was passed on the last day of the 95th General Assembly, which, if signed by the Governor, will allow a firefighter to purchase up to two years of service credit for military service.
- In FY 2009, an additional police officer became eligible to receive free health insurance under the Public Safety Employee Benefits Act (PSEBA), bringing the Village's total up to five. One additional disability application is pending with the Police Pension Fund.
- The increase in water costs from the DuPage Water Commission is the result of increases by the City of Chicago. Chicago has only outlined increases through FY 2012. After that, the multiyear forecast assumes a 3% inflationary increase in the cost of water each year.

