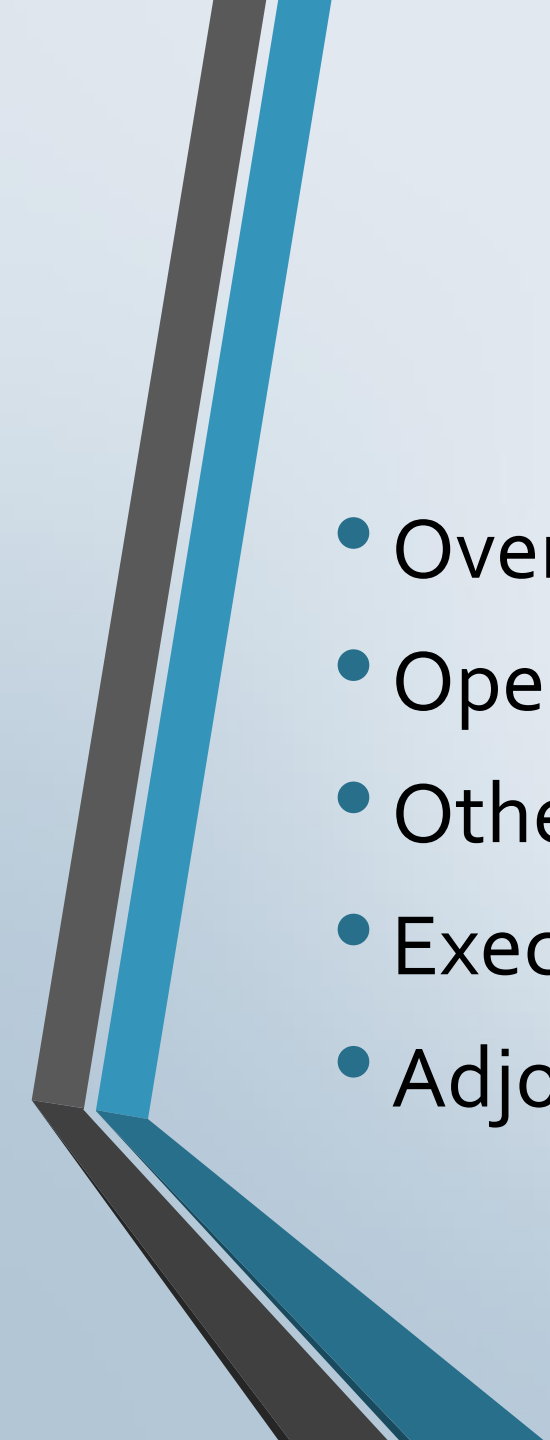




FY2024 Proposed Budget Village Board Workshop

March 13, 2023





Review of Discussion Topics

- Overview of FY23/24 Budget
- Operating Department Summaries
- Other Fund Summaries
- Executive Session – Matters of Personnel
- Adjournment

FY2024 Budget Schedule



Review & Adoption Process

March 13 – Presentation of Draft FY2024 Budget

- ✓ High-level review of overall budget
- ✓ Educational/Informational
- ✓ Opportunity for discussion and direction

April 3 (7pm/Regular Meeting) – Follow up budget discussion

- ✓ Revised fund-level budget updates
- ✓ In-depth/detail
- ✓ Last opportunity for public feedback prior to Budget Hearing

April 17 (7pm/Regular Meeting)

- ✓ Public Hearing → Adoption of Budget Ordinance
- ✓ No additional changes accepted at this meeting

FY2024 Budget Overview

Presentation Changes

- ✓ Public Works Fleet Replacement Fund
 - ✓ Closed as of March 7, 2023, funds transferred between General Capital and Water/Sewer Capital Funds
 - ✓ Vehicle leases captured in General Fund-Fleet, new purchases in General Capital
- ✓ Squad Car Replacement Fund
 - ✓ Closed as of March 7, 2023, funds transferred to General Capital Fund
 - ✓ Vehicle leases captured in General Fund-Fleet, new purchases in General Capital
- ✓ Water/Sewer Equipment Fund
 - ✓ Closed as of March 7, 2023, funds transferred to Water/Sewer Capital Fund
- ✓ Celebration of Summer Fund
 - ✓ Closed as of March 7, 2023, funds transferred to Special Events Fund

FY2024 Budget Overview

Presentation Changes

- ✓ Retirement Fund
 - ✓ Closed as of March 7, 2023, moving forward activity will be reflected in General Fund
 - ✓ Outstanding balance paid via General Fund transfer
- ✓ Liability Insurance Fund
 - ✓ Closed as of March 7, 2023, moving forward activity will be reflected in General Fund
 - ✓ Outstanding balance paid via General Fund transfer
- ✓ Fleet Maintenance Fund
 - ✓ Closed as of March 7, 2023, moving forward activity will be reflected in “Fleet” under General Fund
 - ✓ Remaining balance transferred to General Capital Fund
- ✓ Information Technology Fund
 - ✓ Collapsed as of March 7, 2023, moving forward activity will be split between General Fund and Capital Fund (Software licenses/equipment, vs. implementation projects/capital costs)

**FY2024 Budgeted Expenditures
\$13,689,095**

Governmental Funds

**General
Corporate**

**Special
Revenue
Funds**

**Capital
Project
Funds**

**Motor Fuel Tax
Metra
Mansion
Special Events
Downtown TIF
Park Ave TIF
Business District
DUI
Drug Forfeiture**

**General Capital
Water/Sewer Capital
Parks Capital**

Proprietary Funds

**Water/
Sewer**

Garbage

Fiduciary Funds

**Police
Pension**

Fiscal Summary

Stable Revenue Sources

- ✓ No General Fund revenue generates greater than 25% of total General Fund revenue; approximately 40% of individual sources generate more than \$75,000 each
- ✓ No reliance on grants, ARPA, fund balance, etc. to fulfill basic obligations
- ✓ Water and sewer utility is well-balanced between residential/commercial customers

Flexible Position

- ✓ Approximately \$2.7 million in unreserved fund balance in the General Fund; represents roughly 6 months (~52%) of projected recurring expenses for FY2024

Quality at Value

- ✓ Village portion of property tax bill approximately 8% of total bill
- ✓ Minimal resident fees
- ✓ High-quality services that combine contractual services and consultant expertise with agile staff across all departments

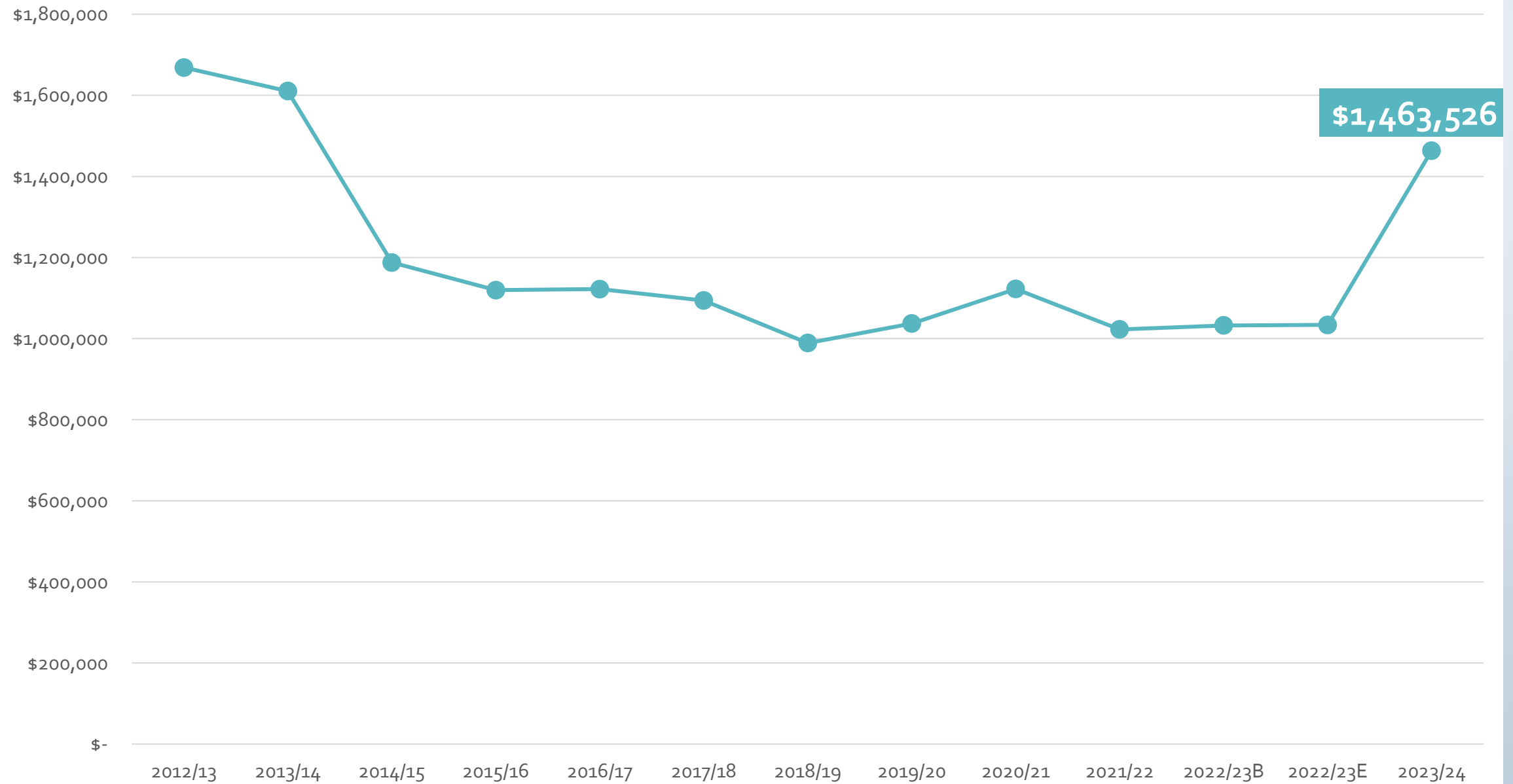
FY2024 Draft Budget Overview

- Total Revenues All Funds – \$11,830,626
- Total Expenditures All Funds – \$13,688,248
- Project Fund Balance in General Fund @ April 30, 2024 – anticipated to grow \$353,210 to 2,732,917, or 52.95% of FY2024 recurring operating expenditures
- Revenues showing strong growth; property tax, income tax exceeded budget expectations
- Levy for Police Pension Fund contribution of \$835,122 is more than statutory required minimum
- Salaries/Benefits approximately \$4,958,901 – largest expenditure category in General Fund
- FY2024 CIP spending (including engineering costs) totals \$2,532,635

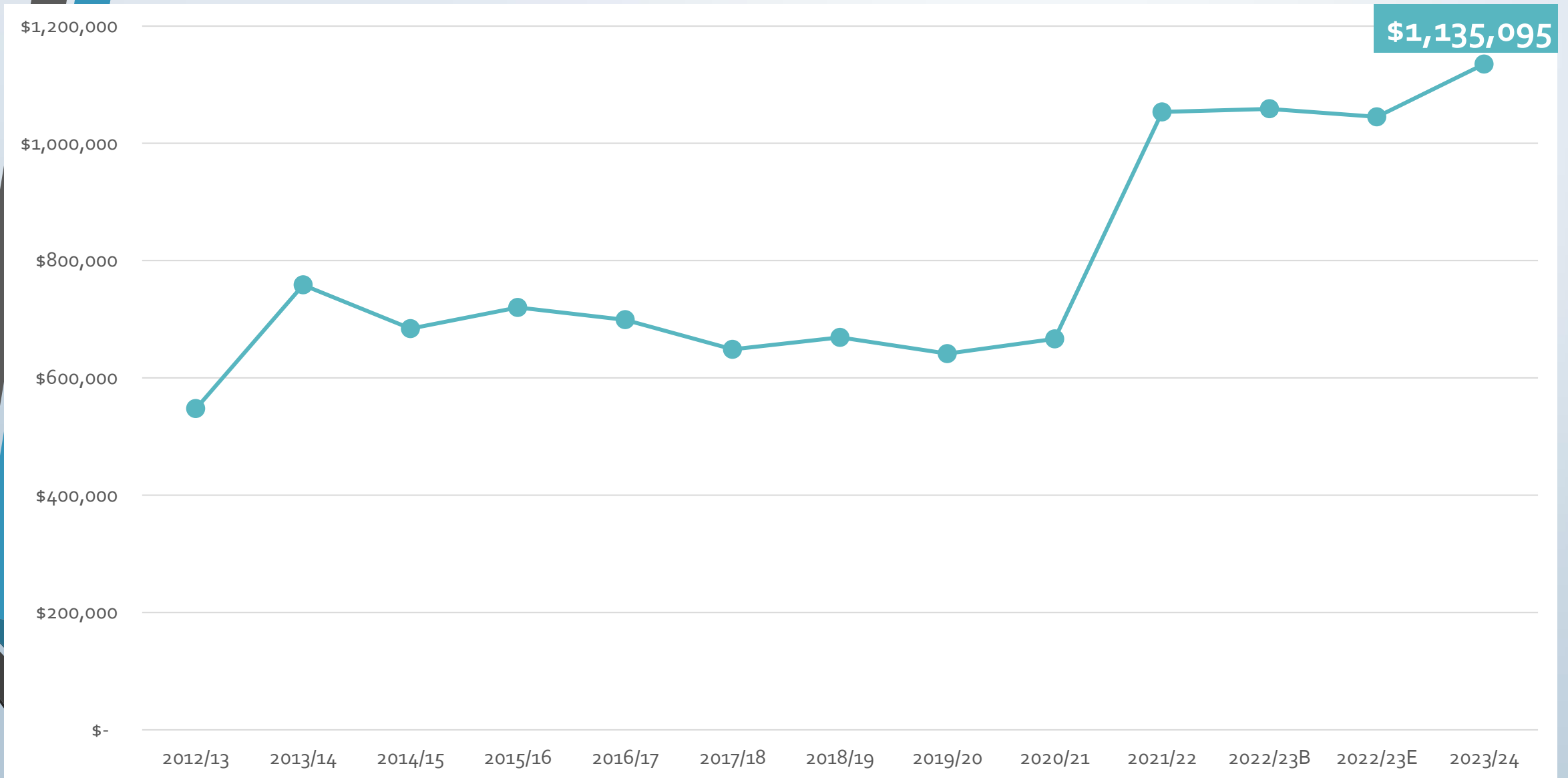
Key FY2024 Budget Assumptions

REVENUES		
Property Tax Levy	2.5% + New Construction	5% FPEN/PPEN
Sales Tax	3% per year	
Income Tax	\$142.00 per capita	<IML Recommendation \$151.00
Use Tax	2.5% per year	
EXPENSES		
Salary Increase	2.5% Per Year	+ Projected Step/Range Increase
IMRF Employer Rate	10% FY24 Rate	10.00 – 13.00% to FY32
Police Pension	5.0% Per Year	
Medical/Dental	5.0%/2.5% Per Year	

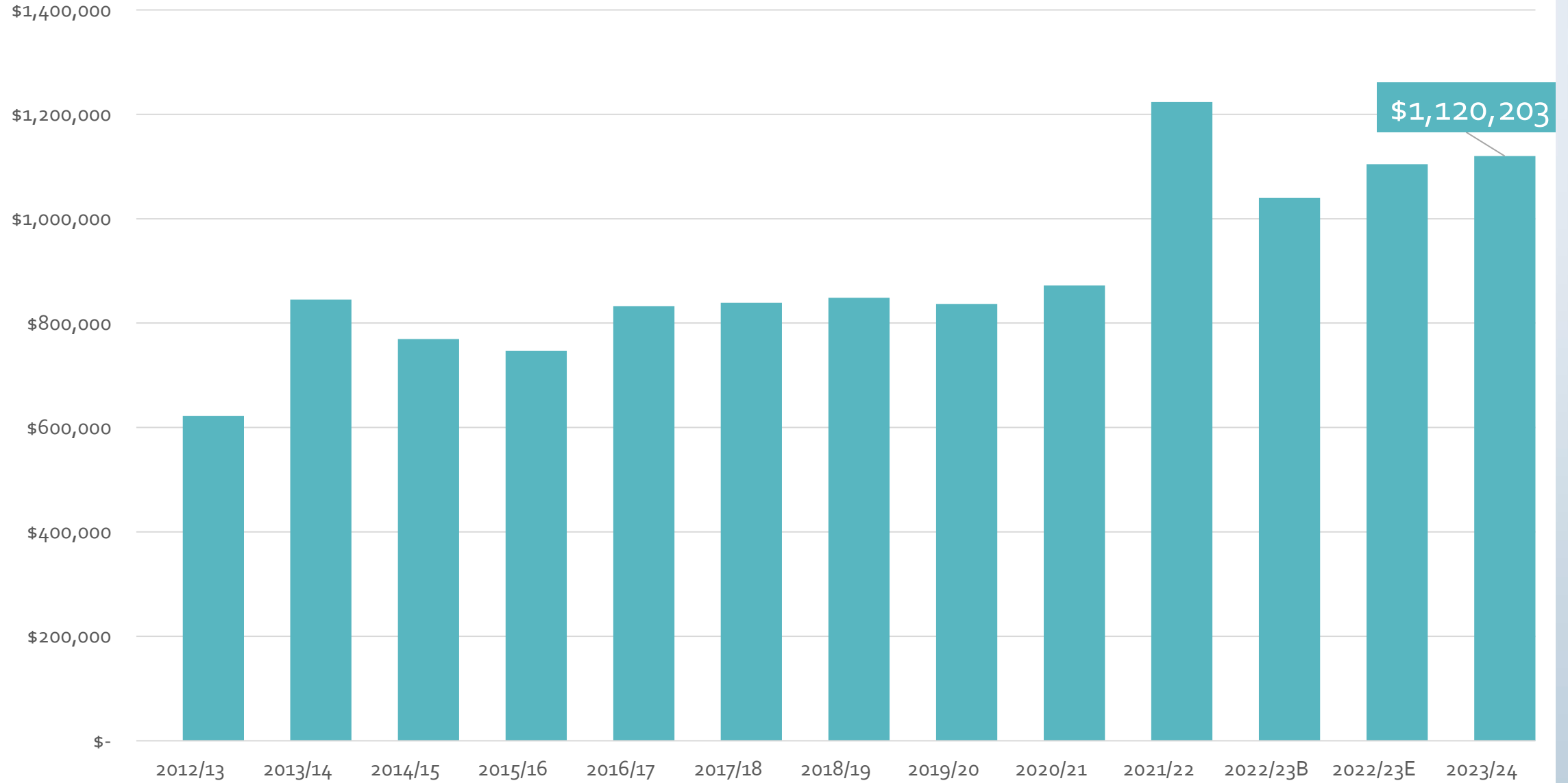
Property Tax History



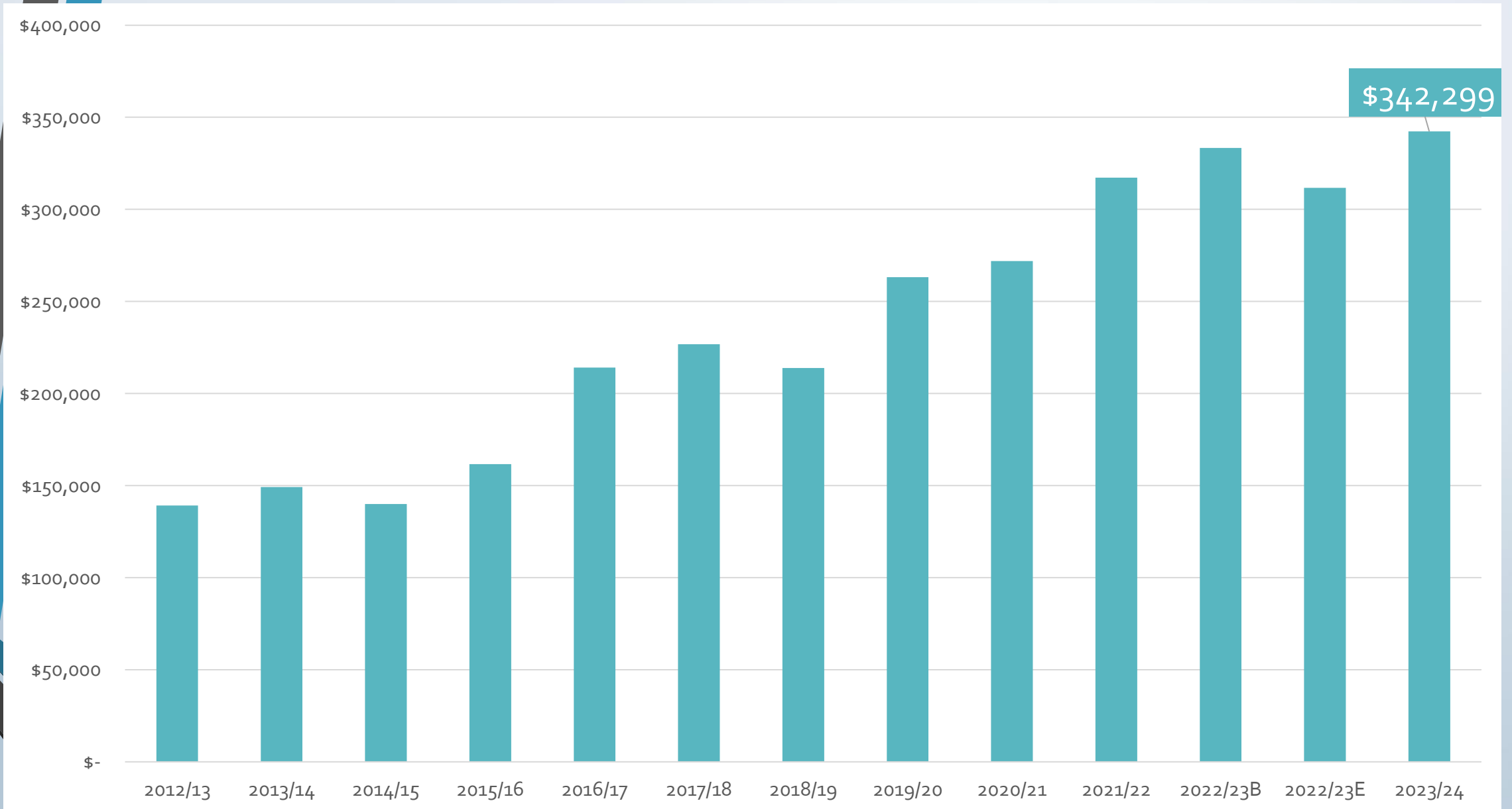
Sales Tax History



Income Tax History



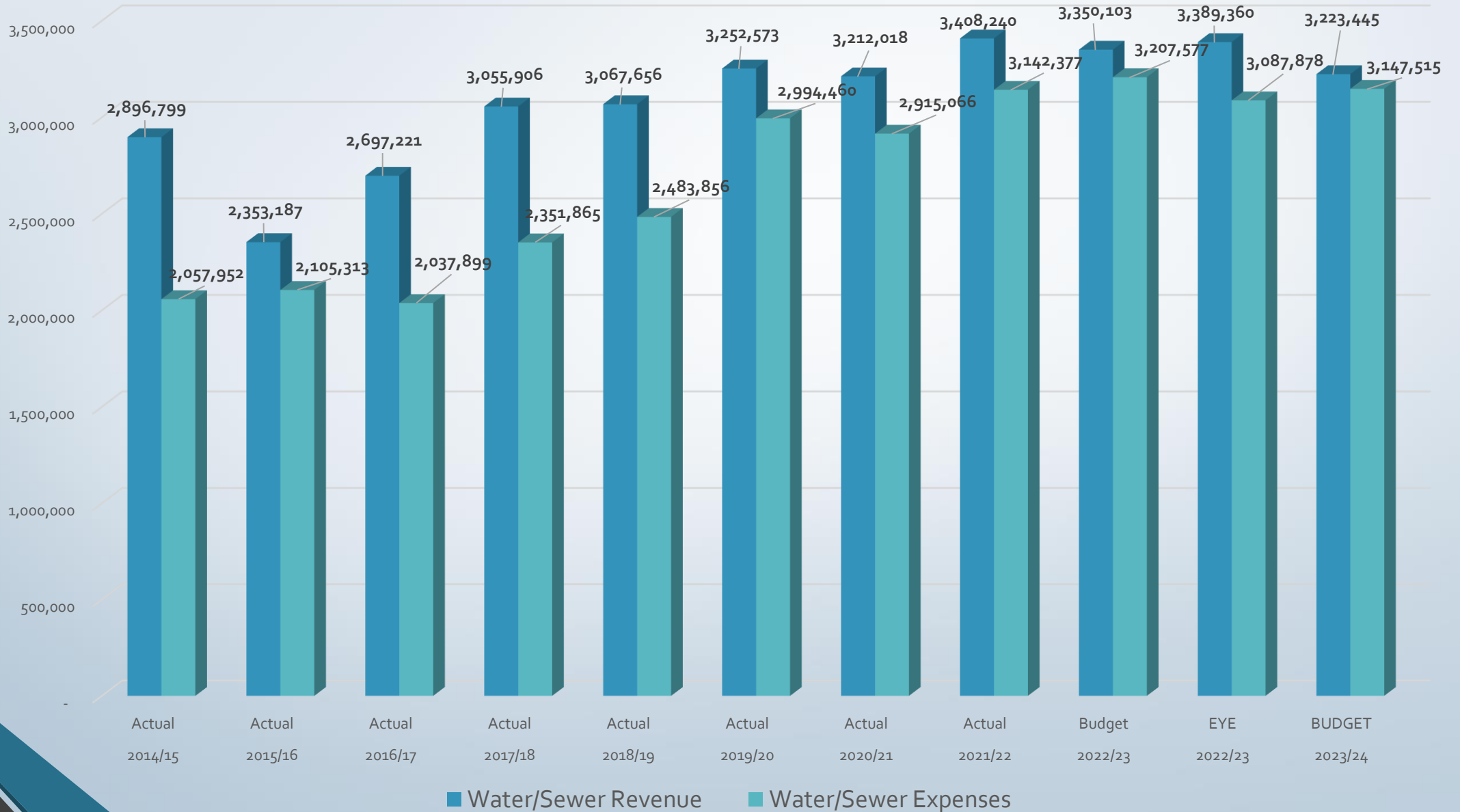
Use Tax History



Water/Sewer Fund

- Rate Adjustments
 - FY2023: \$9.69 for water, \$7.54 for sewer
 - FY2024: \$9.88 for water, \$7.70 for sewer
- 5-year Rate Adjustments Expire May 1, 2024
 - Rate Study planned for FY2025

Water/Sewer Fund Revenues vs. Expenses

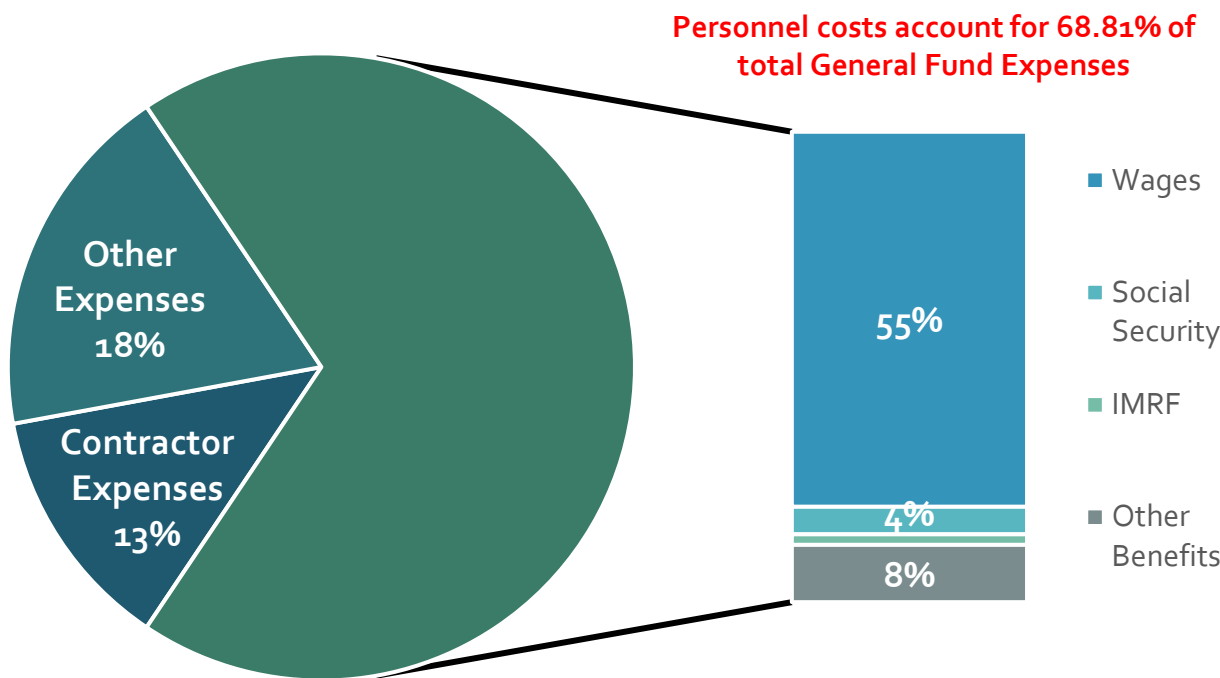


General Fund & Water/Sewer Fund Performance



Payroll Projections General Fund

FY2024 General Fund



Payroll Forecast				
	FY22/23 Budget	FY22/23 Estimate	FY23/24 Budget	FY24/25 Forecast
Full Time Salaries	\$948,546	\$893,739	\$1,049,914	\$1,076,162
Part-Time Salaries	\$97,500	\$65,401	\$127,080	\$127,080
Part-Time Police Officers	\$113,000	\$78,726	\$128,314	\$1,000
Police Records	\$68,463	\$70,477	\$70,517	\$72,280
Step Increase Command	\$640,415	\$640,365	\$666,117	\$682,770
Step Increases Officers	\$1,192,330	\$876,290	\$1,263,637	\$1,329,829
Overtime	\$125,050	\$163,556	\$151,250	\$155,031
SS	\$210,079	\$219,381	\$226,047	\$231,698
IMRF	\$88,347	\$98,403	\$113,917	\$116,765
Medical	\$446,052	\$504,012	\$503,910	\$529,106
Dental	\$31,792	\$28,091	\$29,456	\$30,192
Police Pension	\$168,429	\$139,381	\$177,344	\$181,778
Life	\$3,221	\$3,221	2675.4	2675.4
Total	\$4,133,224	\$3,781,042	\$4,510,179	\$4,536,366
\$ Change			376,995	26,187
% Change			9.12%	0.58%

*Includes a 2.5% wage adjustment for non-union employees



Dinner Break



Operating Department Summaries

(No Presentations Planned – Questions Only)



FY2024 Capital Improvement Program

Capital Fund Performance Estimates

	Fund Balance	<u>FY23 YE Estimates</u>		Fund Balance	<u>FY24 YE Estimates</u>		Fund Balance
	<u>5/1/2022</u>	<u>Rev</u>	<u>Exp</u>	<u>4/30/2023</u>	<u>Rev</u>	<u>Exp</u>	<u>4/30/2024</u>
Operating Funds							
General Capital Fund	1,723,075	1,368,344	635,153	2,456,266	401,216	1,137,635	1,719,847
Water & Sewer Capital Fund	1,552,067	2,218,396	965,047	2,805,416	13,000	1,320,000	1,498,416
Parks Capital Fund	159,643	-	20,250	139,393	3,000	75,000	67,393

Notable FY24 Capital Projects

CONSTRUCTION:

Quiet Zone Improvements *	\$18,500
Building Repairs	\$50,000
Capital Equipment/Fleet	\$332,500
Cedar Ave Pedestrian Crossing *	\$36,000
Grass Lake Road Pedestrian Path	\$185,000
<u>W/S</u> - Sanitary Manhole Repairs	\$80,000
<u>W/S</u> – Insertion Valve Replacements *	\$35,000
<u>W/S</u> - Water Tower A Rehab	\$450,000
<u>W/S</u> – SCADA System Updates	\$16,000

DESIGN/ENGINEERING:

Grand Avenue Water Main/Sidewalk *	\$270,000
Burnett/Walden Water Main	\$84,000
Storm Sewer Improvements	\$85,000

TECHNOLOGY:

BS&A System Upgrades *	\$45,435
O365 Implementation	\$20,000

PLANNING/STUDIES:

Economic Development	\$35,000
Strategic Planning	\$18,000
Road Resurfacing Program	\$8,000

Regional 911 Consolidation





9-1-1 Consolidation Implementation Plan

1. Tyler New World Project –Centralized Records System
2. Central Building
3. Hiring of Project Management Team

Lake Villa Police Records System

- Current Records System is VP (Village Police) we pay \$450 annually
- Tyler is an annual fee of approximately \$6,160 and a \$23,875 data conversion fee
- Amended agreement request
- Annual fee of \$2,160 for VP cloud based system
- Annual fee of \$600 once transition occurs



Water Meter Replacement Program



Water Meter Replacement Program

- Currently estimated at \$1.45 million to replace meters Village-wide
- Saving \$250,000 per year in Water/Sewer Capital Fund to allocate toward replacements
- Direction needed relative to Replacement program and Vendor



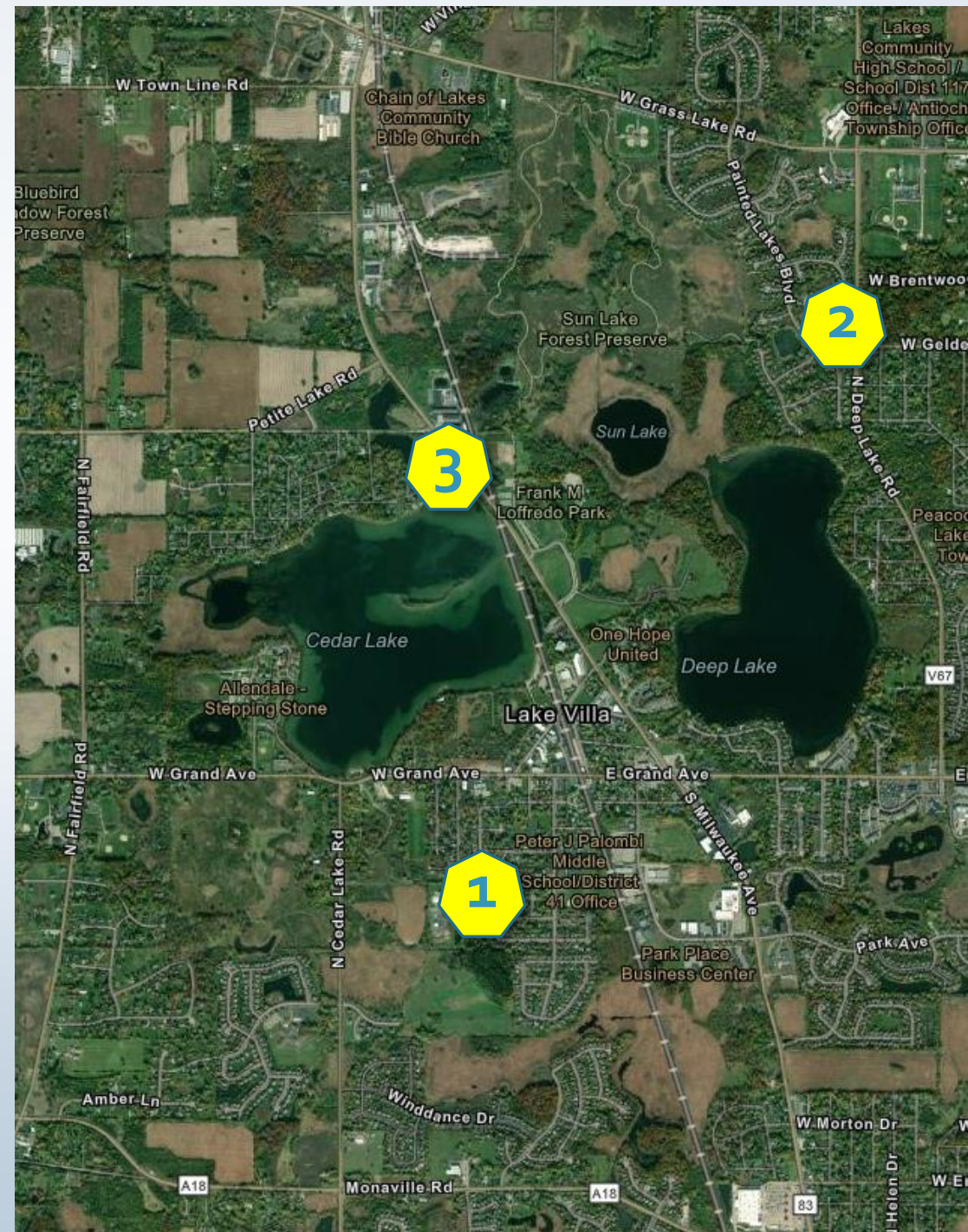
Discussion & Direction

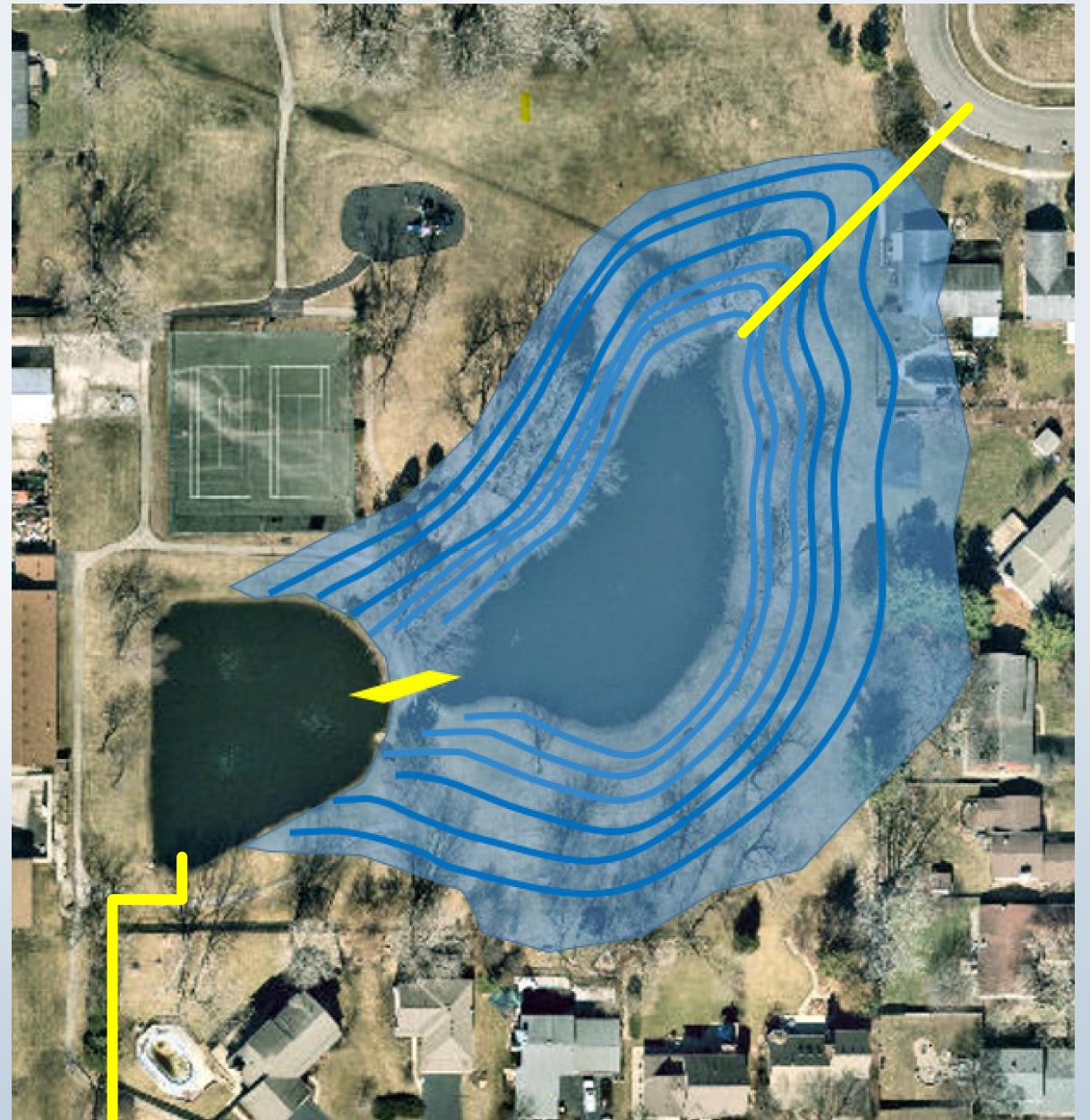
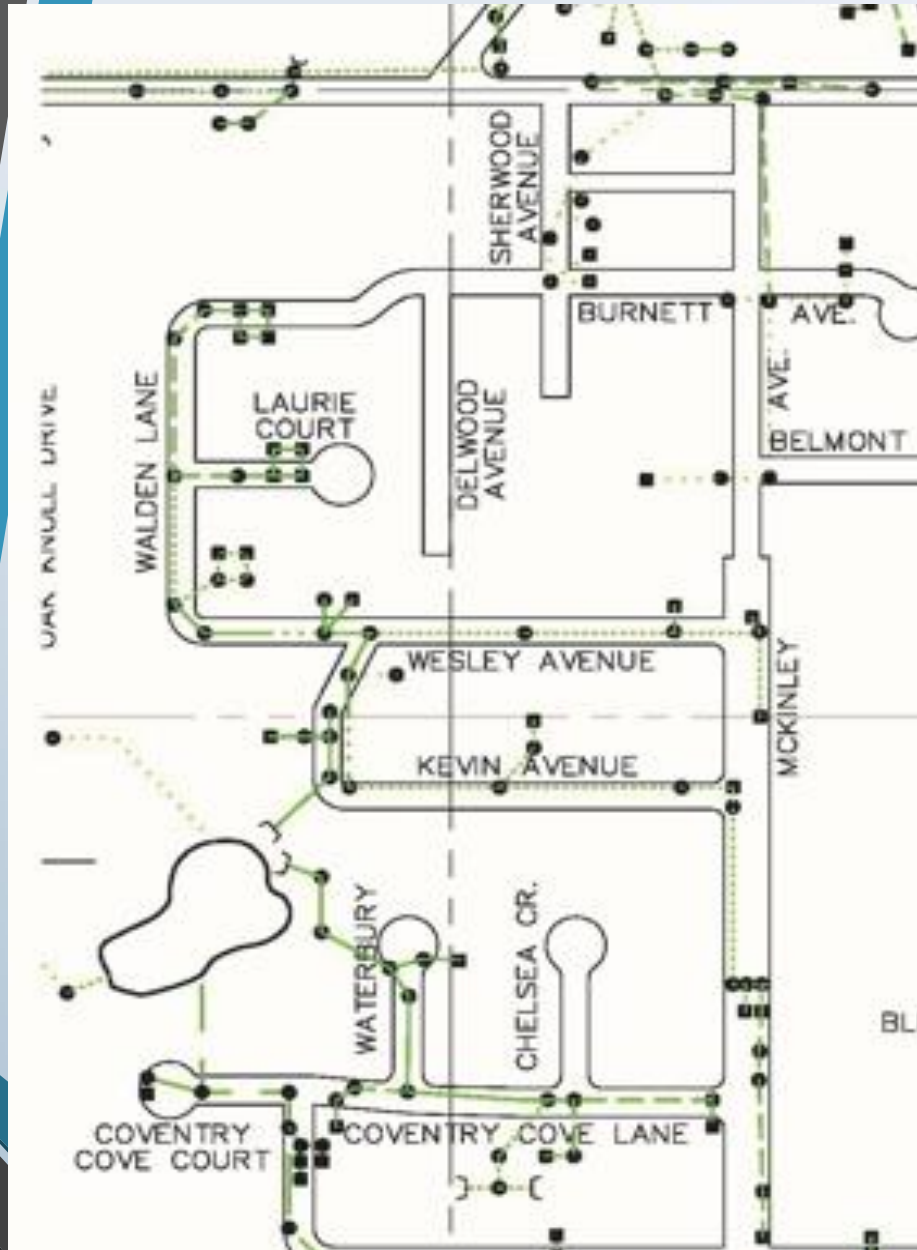


Stormwater Drainage Study

Stormwater Drainage Study

- Investigate core priority areas:
 1. Steven Sherwood Park
 2. Painted Lakes
 3. North area of Cedar Lake
- Investigate and conduct drainage analysis
- Explore contributing issues/challenges
- Identify solutions to address flooding/stormwater issues







Capital Equipment/Fleet Review

5 ton Dump Truck

- Hook lift system
- Required accessories
- Outfitting



Current LV Plow Truck

Hook Lift + Multi-use Accessories



- Hook lift plow
- Dump
- Anti-Ice
- Flat Bed
- Roll Off Dumpster
- Salt Spreader

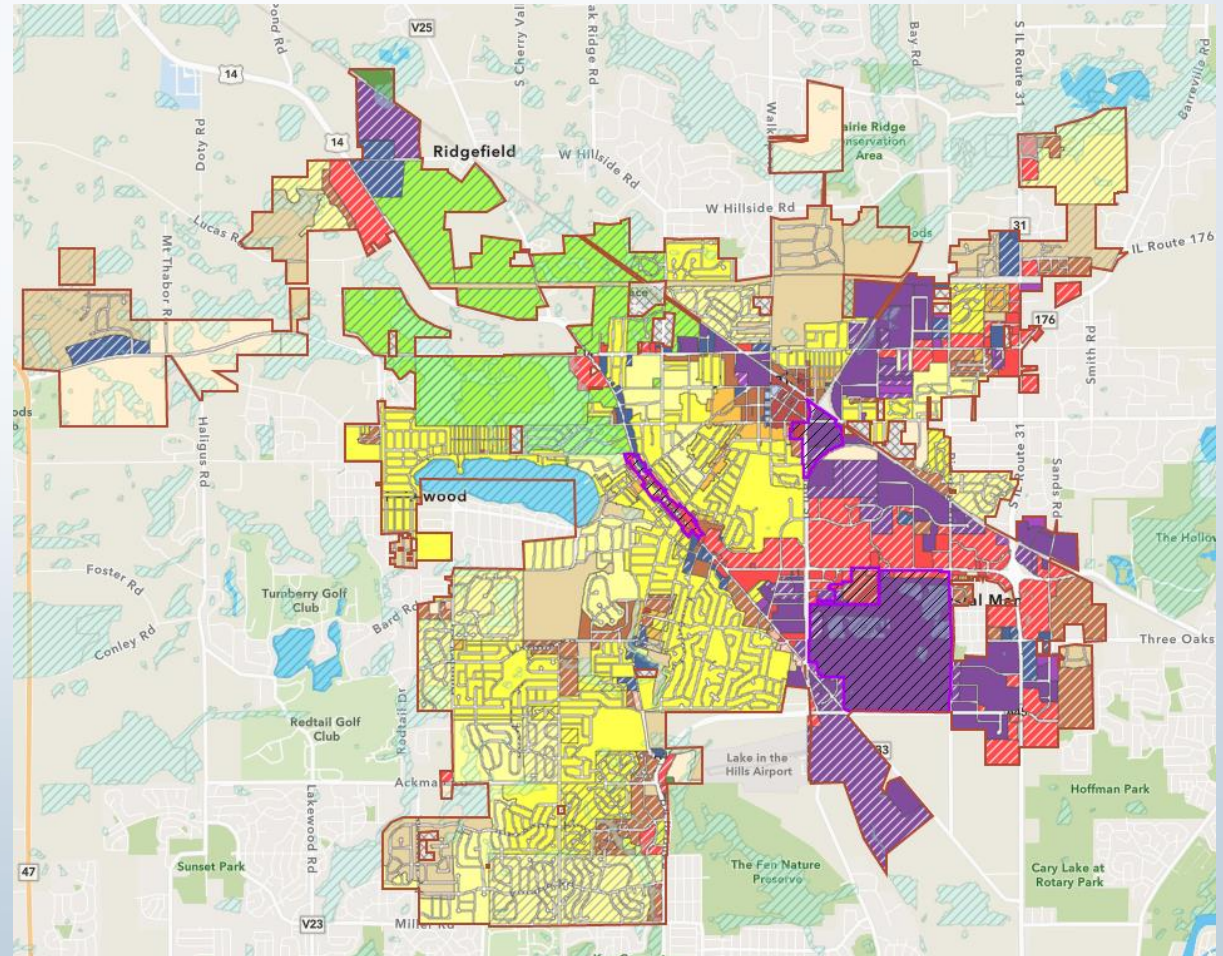
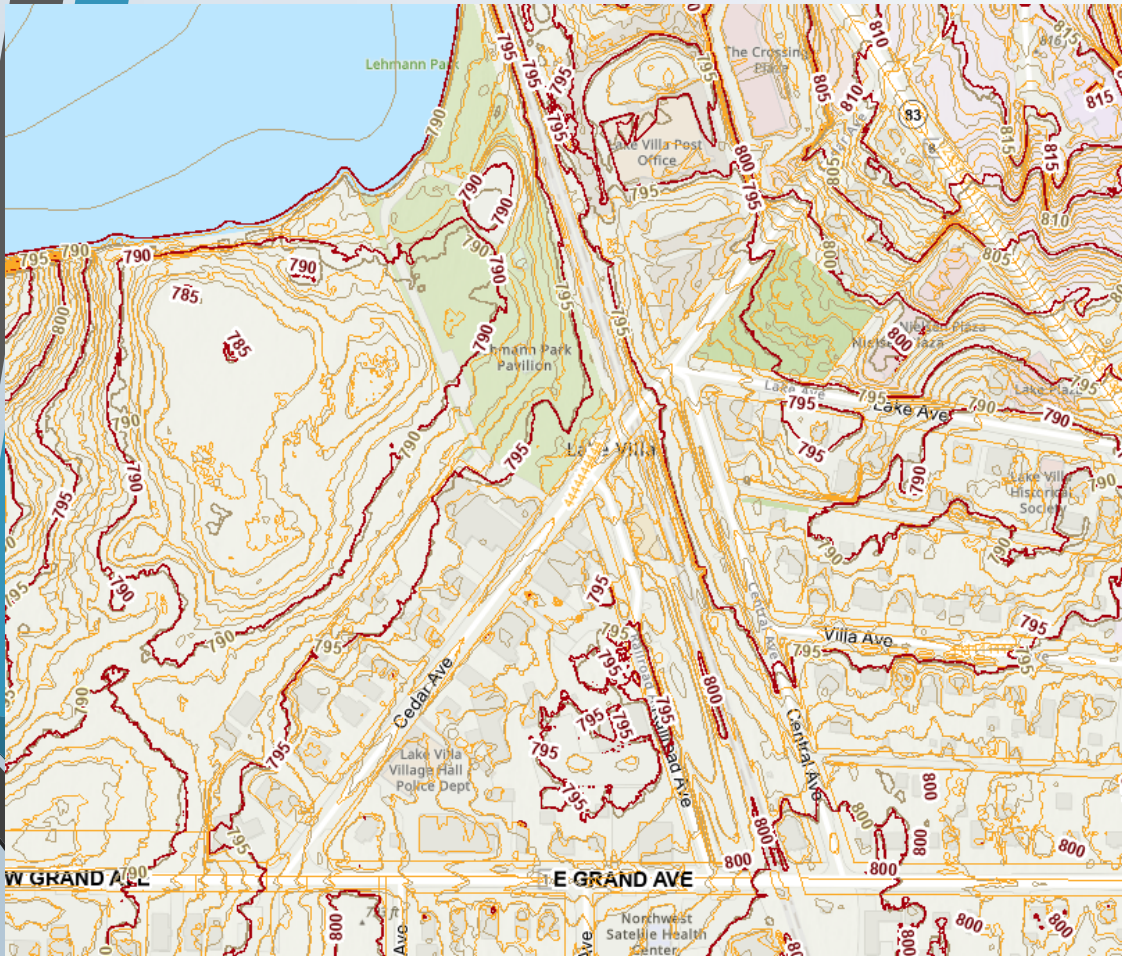
Examples



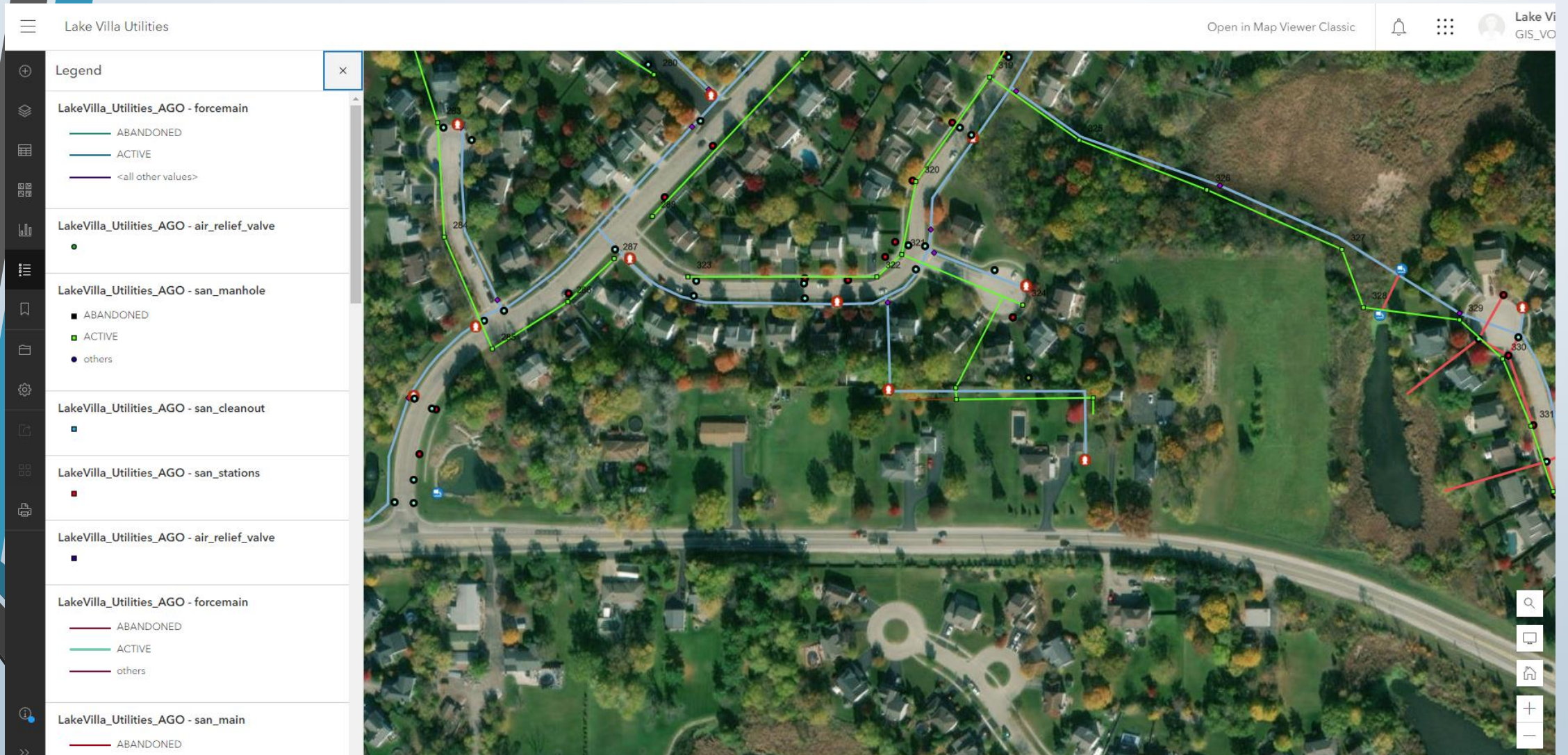


Managed GIS Services

What is GIS?



How do we use it?



Opportunities to Expand Information

Internally

- Expand asset management capacity
- Improve data quality
- Allow broader access to information
- Data-driven decision making
 - Asset inventory
 - Replacement Schedule
 - Preventative Maintenance

Externally

- Educate and Inform
- Enhance Self-Service
 - Community Maps
 - Zoning Information
 - Project Information
- Marketing and Promotion



City of Elmhurst Map Gallery

🔍 Enter search terms

Items: 5



City of Elmhurst Available Properties

🗺️ Web Mapping Application

Updated: Aug 12, 2022

This map shows all of the industrial, office, retail and other available property opportunities throughout the City of Elmhurst.



City of Elmhurst Capital Improvement Projects

📖 StoryMap

Updated: Aug 12, 2022

This StoryMap features the City's Capital Investment Program (CIP) prepared for and managed by the Elmhurst Engineering Division and Public Works Department.

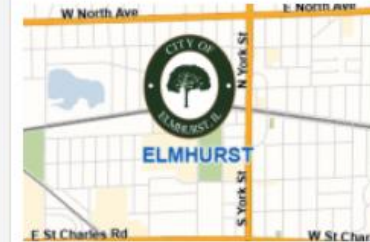


Elmhurst Historical Maps

📄 Document Link

Updated: Aug 12, 2022

This link showcases the historical maps of Elmhurst curated by the Elmhurst History Museum.



Elmhurst Map Viewer

🗺️ Web Mapping Application

Updated: Aug 12, 2022

This interactive map displays various City information including zoning districts, school attendance and district boundaries, garbage and recycling collection areas, park districts and more!



Explore Elmhurst Area Map

📄 Document Link

Updated: Aug 12, 2022

This map highlights the attractions, city services, transportation, parks and shopping in Elmhurst and the downtown area.





#3 - Crescent Ave & Van Buren St Reconstruction

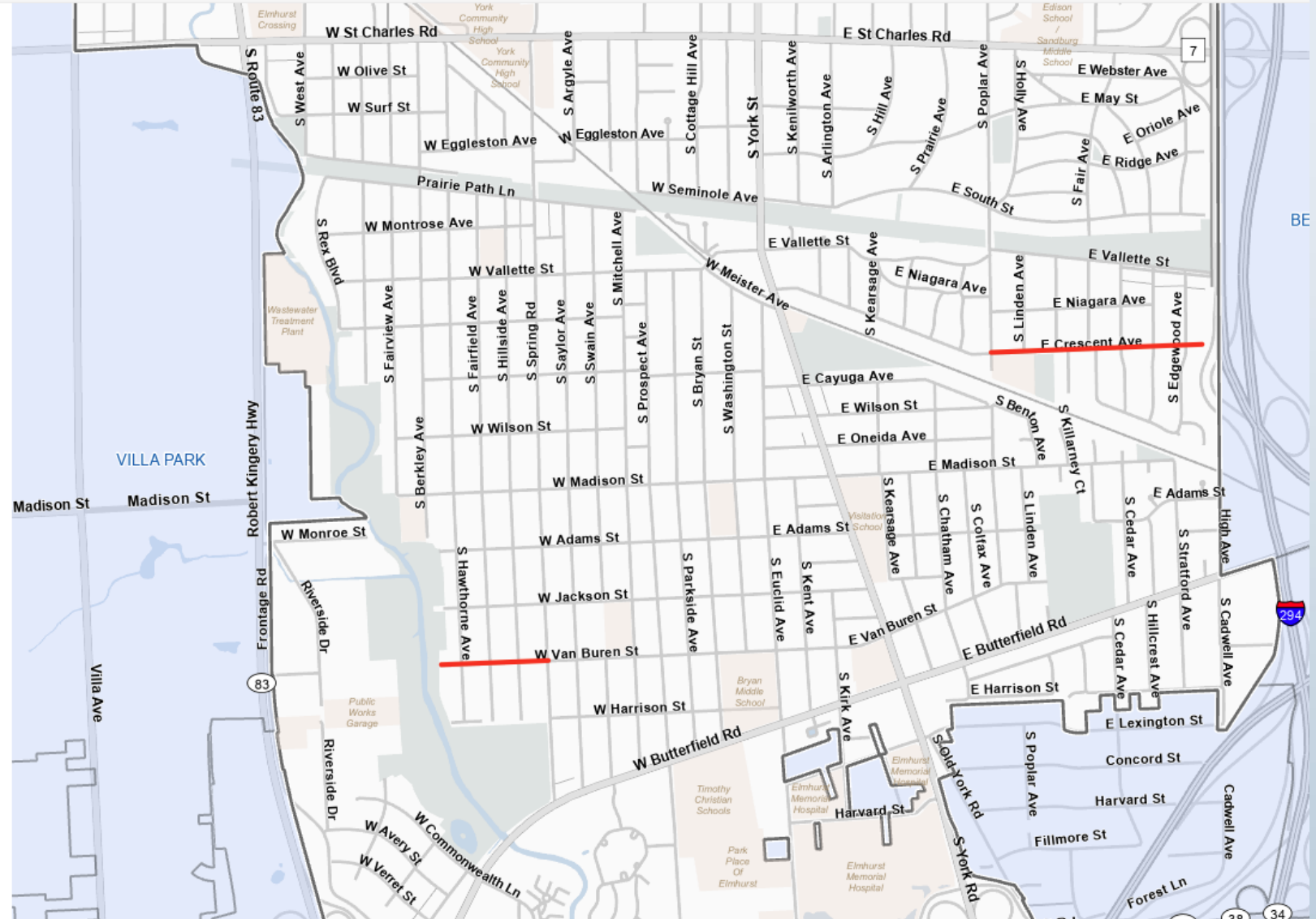
PROJECT SCOPE:

This project includes roadway reconstruction of Crescent Ave. and Van Buren St. Work will involve repairing deteriorated curbs and gutters, replacing manhole frames and storm water inlets, and reconstructing the roadway base and asphalt driving surfaces with a new asphalt pavement. Sidewalks at intersections are replaced as required for ADA compliance.

PROJECT LIMITS:

Crescent Ave. (Poplar Ave. to east of Edgewood Ave.)

Van Buren St. (Dead end, west of Hawthorne Ave. to Spring Rd.)





Additional Fund Forecasts

Metra Parking Fund

- **REVENUE:** Receives revenue from the daily parking fees.
- **EXPENSES:** labor costs, maintenance agreements and utility costs for parking lot maintenance.

METRA FUND			
FY 22/23 BEGINNING BALANCE	34,614	FY 23/24 BEGINNING BALANCE	52,578
FY 22/23 PROJECTED REVENUE	43,860	FY 23/24 PROJECTED REVENUE	42,825
FY 22/23 PROJECTED EXPENSES	25,896	FY 23/24 PROJECTED EXPENSES	29,615
MAY 1, 2023 PROJECTED BALANCE	52,578	MAY 1, 2024 PROJECTED BALANCE	65,788

Mansion Fund

- **REVENUE:** Receives revenue from various facility rentals.
- **EXPENSES:** labor costs, maintenance agreements, utility costs and supplies.

MANSION FUND			
FY 22/23 BEGINNING BALANCE	(128,307)	FY 23/24 BEGINNING BALANCE	(196,015)
FY 22/23 PROJECTED REVENUE	36,331	FY 23/24 PROJECTED REVENUE	81,400
FY 22/23 PROJECTED EXPENSES	104,039	FY 23/24 PROJECTED EXPENSES	58,653
MAY 1, 2023 PROJECTED BALANCE	(196,015)	MAY 1, 2024 PROJECTED BALANCE	(173,268)

MFT Fund

- **REVENUE:** Distributed by the State on a per capita basis from the state's tax on fuel.
- **EXPENSES:** Road salt, resurfacing, street maintenance

MOTOR FUEL TAX FUND			
FY 22/23 BEGINNING BALANCE	760,266	FY 23/24 BEGINNING BALANCE	546,640
FY 22/23 PROJECTED REVENUE	442,223	FY 23/24 PROJECTED REVENUE	218,303
FY 22/23 PROJECTED EXPENSES	655,849	FY 23/24 PROJECTED EXPENSES	120,000
MAY 1, 2023 PROJECTED BALANCE	546,640	MAY 1, 2024 PROJECTED BALANCE	644,943

Garbage Fund

- **REVENUE:** Receives revenue from the collection of refuse of recycling fees
- **EXPENSES:** costs associated with the payment to Waste Management for the collection of refuse/recycling and other solid waste management costs.

GARBAGE FUND			
FY 22/23 BEGINNING BALANCE	86,066	FY 23/24 BEGINNING BALANCE	86,542
FY 22/23 PROJECTED REVENUE	682,361	FY 23/24 PROJECTED REVENUE	702,969
FY 22/23 PROJECTED EXPENSES	681,886	FY 23/24 PROJECTED EXPENSES	677,041
MAY 1, 2023 PROJECTED BALANCE	86,542	MAY 1, 2024 PROJECTED BALANCE	112,470

TIF & Business District Funds

Tax Increment Financing District

- Includes revenue and expenses for the new Park Avenue and Downtown Tax Increment Financing District

Business District

- Includes projected revenues from 1% sales tax
- Includes revenue and expenses for Cedar Avenue Streetscape project
- Includes other eligible/approved project expenses.

TIF & Business District Funds

DOWNTOWN TIF FUND				
FY 22/23 BEGINNING BALANCE	283,200		FY 23/24 BEGINNING BALANCE	522,413
FY 22/23 PROJECTED REVENUE	266,800		FY 23/24 PROJECTED REVENUE	260,000
FY 22/23 PROJECTED EXPENSES	27,587		FY 23/24 PROJECTED EXPENSES	782,550
MAY 1, 2023 PROJECTED BALANCE	522,413		MAY 1, 2024 PROJECTED BALANCE	(137)
PARK AVENUE TIF FUND				
FY 22/23 BEGINNING BALANCE	-		FY 23/24 BEGINNING BALANCE	17,304
FY 22/23 PROJECTED REVENUE	34,187		FY 23/24 PROJECTED REVENUE	35,200
FY 22/23 PROJECTED EXPENSES	16,883		FY 23/24 PROJECTED EXPENSES	33,500
MAY 1, 2023 PROJECTED BALANCE	17,304		MAY 1, 2024 PROJECTED BALANCE	19,004
DOWNTOWN BUSINESS DISTRICT				
FY 22/23 BEGINNING BALANCE	267,393		FY 23/24 BEGINNING BALANCE	361,949
FY 22/23 PROJECTED REVENUE	202,228		FY 23/24 PROJECTED REVENUE	211,400
FY 22/23 PROJECTED EXPENSES	107,672		FY 23/24 PROJECTED EXPENSES	301,597
MAY 1, 2023 PROJECTED BALANCE	361,949		MAY 1, 2024 PROJECTED BALANCE	271,752



Public Comment



Executive Session



Adjournment



Budget updates

FY2023/2024

April 4, 2023

MOTOR FUEL TAX FUND

FY 22/23 BEGINNING BALANCE	1,307,953	FY 23/24 BEGINNING BALANCE	1,094,327
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FY 22/23 PROJECTED REVENUE	442,223	FY 23/24 PROJECTED REVENUE	702,696
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FY 22/23 PROJECTED EXPENSES	655,849	FY 23/24 PROJECTED EXPENSES	677,041
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MAY 1, 2023 PROJECTED BALANCE	1,094,327	MAY 1, 2024 PROJECTED BALANCE	1,119,982
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Other General Updates

- IMRF/Social Security – Moving all funds to Administration Fund only
- All salaries have been updated with the recommended 3% increase
- Water tower A has been moved to the General Capital Fund
- ARPA fund transfer of \$250,000 from General Capital to W/S Capital for water meter replacement program
- Added Well 7 Booster Station Construction to W/S Capital
- Removed Sewer Camera from W/S Capital
- Added 5 bike racks to Park Capital
- Radio network fees in Police has been increased to \$13,500 due to increasing costs

ARPA Funds

\$1,165,051.71

Project	Expense
Salt Storage Building	\$313,049
Meter Replacement Program	\$250,000
Winddance Subdivision	\$185,585
Total Spent	\$748,634
Remaining	\$416,418