



To: Community Promotion and Tourism Committee
From: Scott Niehaus, Village Manager
Date: July 29, 2019
Subject: Hotel/Motel Tax Expenditures for Fiscal Year 2020

Attached for your review is a Historical Budget Analysis regarding proposed Hotel/Motel Tax expenditures for FY 2020 (Attachment 1). Below is a financial summary of Hotel/Motel Tax revenue and expenditures for FY18, the FY19 budget, FY19 year-end estimate, and the FY20 proposed budget.

	ACTUAL	BUDGET	YE EST	PROPOSED BUDGET
	FY 2018	FY19	FY19	FY20
Hotel/Motel Revenues	1,981,901	2,153,180	2,003,290	2,043,330
<i>Year to Year Increase/Decrease</i>				-5.10%
Hotel/Motel Expenditures	2,084,748	2,101,030	2,089,420	2,010,540
<i>Year to Year Increase/Decrease</i>				-4.31%
				<i>Compares to FY19 Budget</i>
Fund Balance	1,179,736	1,231,886	1,093,606	1,126,396
<i>% of expenditures</i>	<i>59.36%</i>	<i>61.68%</i>	<i>55.10%</i>	<i>59.14%</i>

As shown above, based on current year-to-date collections, FY20 revenues are projected to decrease by \$109,850 (-5.10%) compared to the FY19 budget. The FY20 budget request is \$90,490 (-4.31%) less than the FY19 budget. The significant decrease in the FY20 budget is due to a diligent effort on Village staff's part to review expenditure history.

Significant increases to the Hotel Motel fund included in the FY20 budget include \$10,660 for salaries and benefits, \$25,000 for a roof replacement for the Historical Museum's Victorian Cottage, and \$4,000 for winter lights (and associated Public Works overtime) for the downtown trees.

Significant decreases to the Hotel Motel fund included in the FY20 budget are \$93,100 for the landscaping program, \$25,000 for banners, and \$10,000 that was included in FY19 for a one-time upgrade of the employee intranet.

Staff will be in attendance at the Committee meeting on August 6, 2019 to review the proposed Hotel/Motel Tax expenditures.

Description	FYE 2018 AMENDED BUDGET	FYE 2019 AMENDED BUDGET	FYE 2020 DEPT REQUEST BUDGET	FYE 2020 MANAGER PROPOSED BUDGET
1 Personnel Costs	252,090	261,990	272,650	272,650
Full-Time Salaries:	135,790	176,590	181,510	181,510
Communications & Marketing Coordinator (100%)				
Assistant Village Manager (10% FY18, 20% FY19 & FY20)				
Village Manager (10% FY18, 20% FY19 & FY20)				
Police Lt (4), Police Sgt (8) (1% each)				
Street/Electrical Supervisor (5%)				
Operations Superintendent (5%)				
Public Works Director (5%)				
Assistant Director of Public Works (5%)				
Public Works Administrative Secretary (5%)				
Part-Time Salaries:	60,480	30,650	31,470	31,470
Communications Specialist				
Cable TV Interns				
Administrative Secretary (100% FY 18 only)				
Health/Life Insurance	18,410	20,430	20,140	20,140
IMRF/SS/Medicare	37,410	34,320	39,530	39,530
2 Operating Expenses	187,020	181,360	175,330	175,330
Transfer to General Fund	107,580	99,120	102,090	102,090
Transfer to Technology Reserve	5,170	4,710	3,890	3,890
Dues & Subscriptions	2,030	2,020	2,030	2,030
Training & Travel	750	750	750	750
Books & Literature	100	0	0	0
Operating Supplies	2,500	1,800	1,800	1,800
Web Site Expenses	63,590	59,560	61,370	61,370
Cable TV Equip/Supplies & Maintenance	5,300	3,400	3,400	3,400
Employee Intranet (one-time upgrade)	0	10,000	0	0
3 Newsletters & Other Mailings	26,850	18,110	18,110	18,110
Printing & Mailing Costs - Lombard Pride	13,650	8,360	8,360	8,360
Postage	13,200	9,750	9,750	9,750
4 Winter Program	14,500	10,000	14,000	14,000
Winter Decorations	5,000	0	0	0
Winter Lights - PW Overtime	1,000	1,000	3,000	3,000
Winter Lights - Downtown Trees	5,000	5,500	7,500	7,500
Lights for Jingle Jubilee (50/50 split with Park District)	3,500	3,500	3,500	3,500
5 Lilac Parade/Activities	55,980	56,410	56,710	56,710
Lilac Parade Committee	20,000	20,000	20,000	20,000
Lilac Time Advertising - Park District	11,500	11,500	11,500	11,500
Public Works Supplies & Signs	700	1,000	1,000	1,000
Barricade Rental	2,000	2,000	2,300	2,300
Lilac Queen Scholarship	7,000	7,130	7,130	7,130
Police Overtime	12,280	12,280	12,280	12,280
Public Works Overtime	2,500	2,500	2,500	2,500

HISTORICAL ANALYSIS **FYE 2020 PROPOSED HOTEL/MOTEL BUDGET**

Description	FYE 2018 AMENDED BUDGET	FYE 2019 AMENDED BUDGET	FYE 2020 DEPT REQUEST BUDGET	FYE 2020 MANAGER PROPOSED BUDGET
13 Miscellaneous Expenses	1,016,910	873,710	843,750	843,750
LPFC Hotel/Motel Tax Rebate	772,660	772,660	767,600	767,600
Public Information Notification Signage	125,000	0	0	0
Lilac Town Centre Personnel Expenses (50% H/M; 50% DT TIF)	27,500	0	0	0
Lombard Park District Grant - Aquatic Center	14,000	14,000	14,000	14,000
Spooktacular Grant	2,000	0	0	0
Banners (various programs)	17,500	25,000	0	0
Electronic Communications & Marketing	5,000	0	0	0
Senior Fair Supplies	1,000	1,000	1,000	1,000
Misc. Public Works Supplies	1,100	1,000	1,000	1,000
Misc. Public Works Overtime	1,280	1,280	1,280	1,280
Misc. Fire Dept Overtime for Community Events	0	6,000	6,000	6,000
Memorial Day Event	1,200	1,200	1,200	1,200
Event Barricade Purchase	0	0	0	0
Misc Grants	10,000	13,870	13,870	13,870
Sidewalk Snow and Ice Removal	17,000	17,000	17,000	17,000
Miscellaneous Barricade Rentals	670	700	800	800
Civil War Re-Enactment	10,000	10,000	10,000	10,000
Glenbard Boosters Grant	10,000	10,000	10,000	10,000
Promotional Give-Aways	1,000	0	0	0
Grand Total	2,249,170	2,101,030	2,010,540	2,010,540

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