

# City of Countryside Fiscal Year 2018 Proposed Budget Public Hearing - April 26, 2017



# PROPOSED BUDGET SUMMARY FY 2017

FUND NAME	REVENUES	EXPENDITURES	NET
GENERAL CORPORATE	12,524,384	12,524,384	-
EMERGENCY 911	-	-	-
MOTOR FUEL	152,796	561,439	(408,643)
HOTEL/MOTEL	424,427	197,755	226,672
COMMERCIAL TIF	215,000	215,000	-
CAPITAL PROJECTS	801,180	801,180	-
DRUG FORFEITURE	101,400	7,000	94,000
WATER	4,775,687	4,517,880	257,801
SEWER	25,350	25,350	-
FLAGG CREEK GOLF COURSE	1,177,950	1,177,950	-
TOTAL	20,198,174	20,027,938	170,236

# General Fund Highlights

- ▶ Revenue Budgeted FY 2017=\$12,309,322
- ▶ Revenue Proposed FY 2018=\$12,524,384
- ▶ Revenues Increased \$215,062 or 1.7%
  
- ▶ Expenditures Budgeted FY 2017=\$12,309,322
- ▶ Expenditures Proposed FY 2018=\$12,524,384
- ▶ Expenses Increased \$215,062 or 1.7%

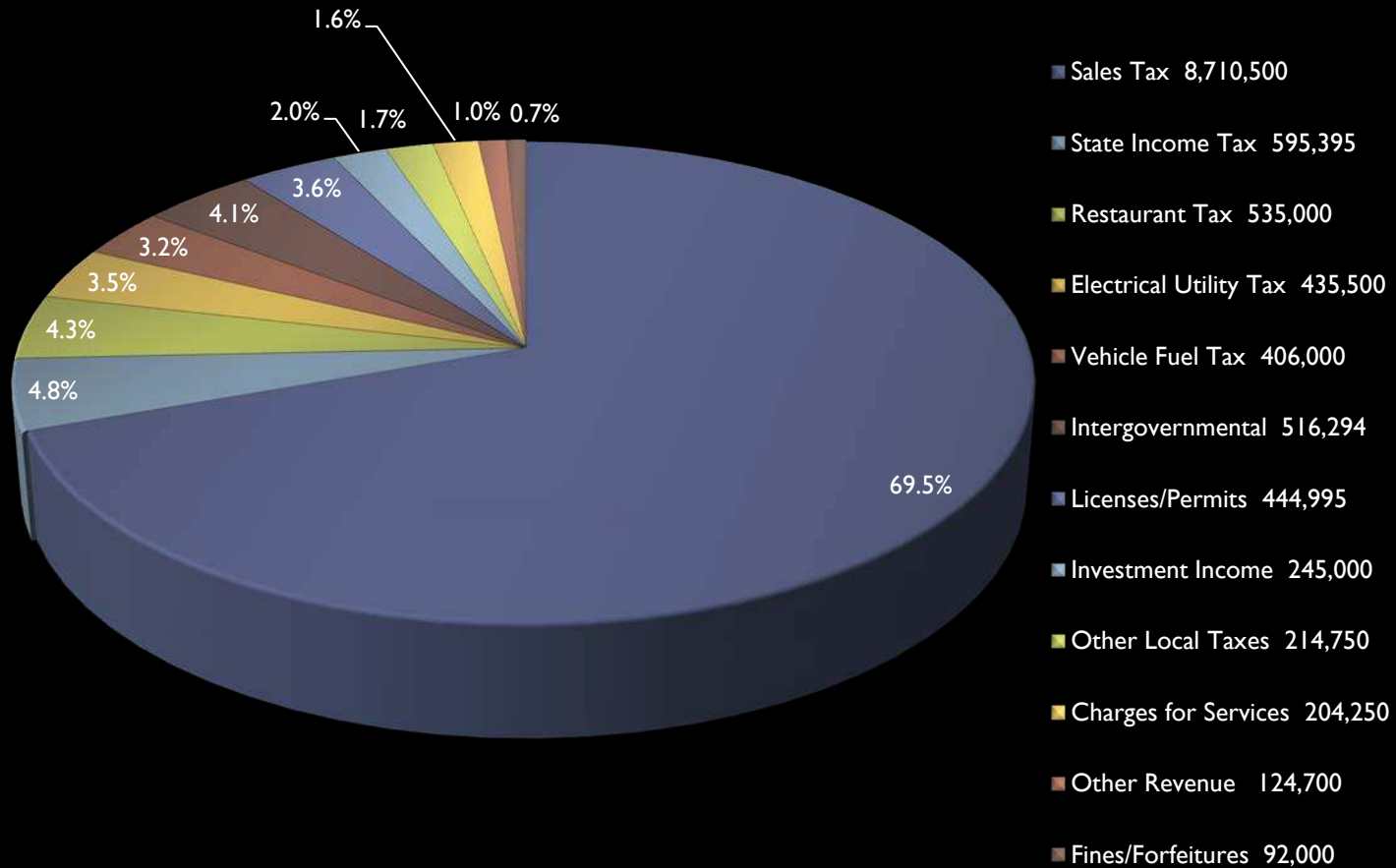
# General Fund Revenues

FY17 Budgeted Revenues - \$12,524,384



Revenue	Estimated Revenues	% of GF Revenues
Sales Tax	8,710,500	69.5%
State Income Tax	595,395	4.8%
Restaurant Tax	530,000	4.3%
Electric Utility Tax	435,500	3.5%
Vehicle Fuel	406,000	3.2%
Intergovernmental	516,294	4.1%
Licenses/Permits	444,995	3.6%
Investment Income	245,000	2.0%
Other Local Taxes	214,750	1.7%
Charges for Services	204,250	1.6%
Other Revenue	124,700	1.0%
Fines/Forfeitures	92,000	.7%
Total	12,524,384	100%

# General Fund Revenues

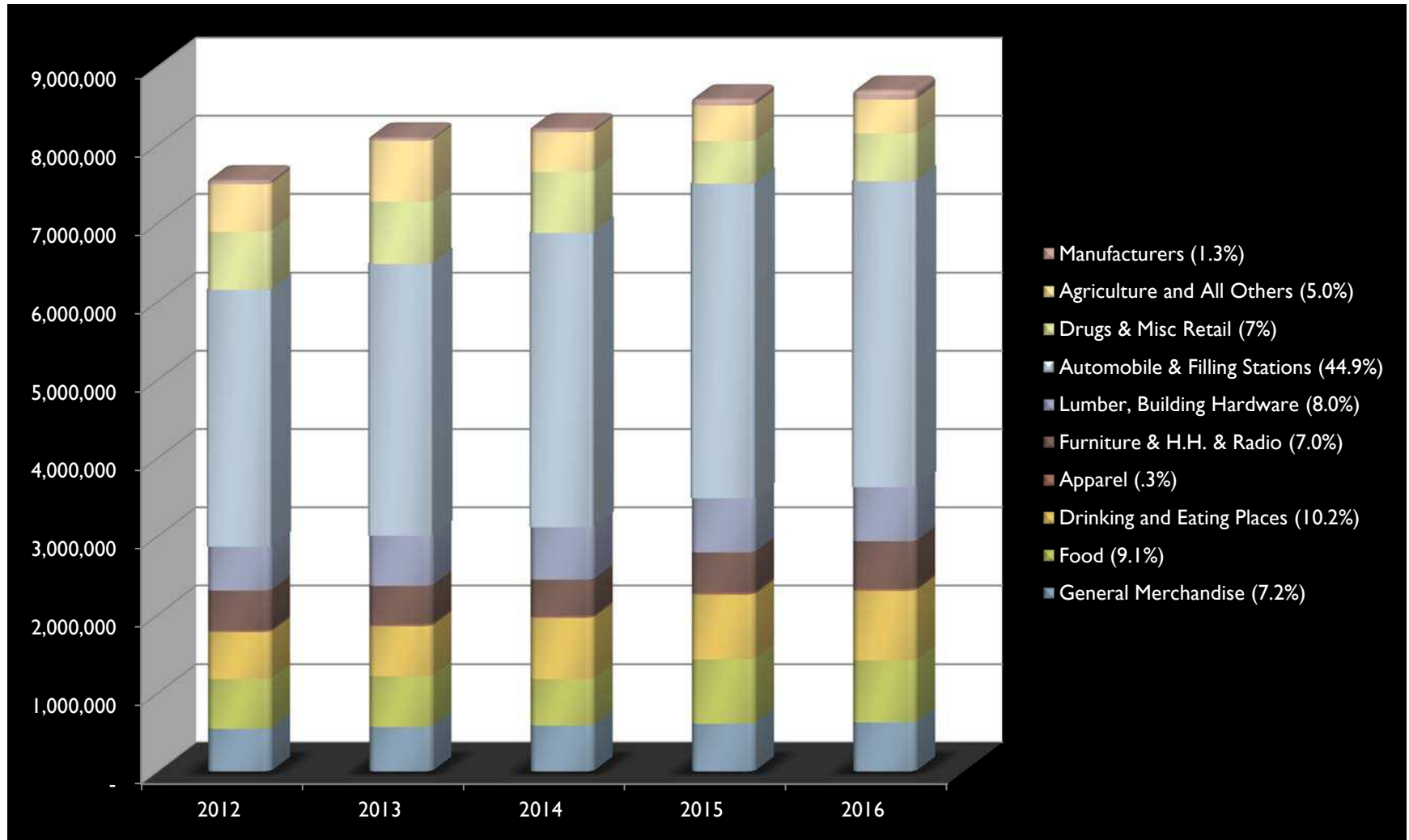




# Sales Tax Analysis - Historical by Calendar Year

CATEGORY	2012	%	2013	%	2014	%	2015	%	2016	%
General Merchandise	546,169	3%	569,295	4%	589,130	3%	609,980	4%	627,565	3%
Food	635,920	-1%	649,709	2%	593,352	-9%	824,120	39%	793,125	-4%
Drinking and Eating Places	601,054	3%	639,044	6%	783,037	23%	821,323	5%	884,204	8%
Apparel	23,476	31%	26,359	12%	23,977	-9%	26,261	10%	26,078	-1%
Furniture & H.H. & Radio	501,492	-3%	483,393	-4%	456,537	-6%	514,290	13%	606,196	18%
Lumber, Building Hardware	559,310	-2%	640,652	15%	672,018	5%	692,212	3%	692,212	0%
Automobile & Filling Stations	3,285,315	12%	3,473,507	6%	3,761,491	8%	4,015,759	7%	3,903,194	-3%
Drugs & Misc Retail	742,573	6%	791,207	7%	775,175	-2%	541,590	-30%	611,867	13%
Agriculture and All Others	600,974	18%	777,244	29%	507,845	-35%	457,492	-10%	433,748	-5%
Manufacturers	47,964	9%	37,137	-23%	46,924	26%	78,679	68%	115,820	47%
<b>TOTAL</b>	<b>7,544,247</b>	<b>7%</b>	<b>8,087,547</b>	<b>7%</b>	<b>8,209,486</b>	<b>2%</b>	<b>8,581,705</b>	<b>5%</b>	<b>8,694,009</b>	<b>1%</b>

# Sales Taxes by Standard Industrial Classification (SIC)



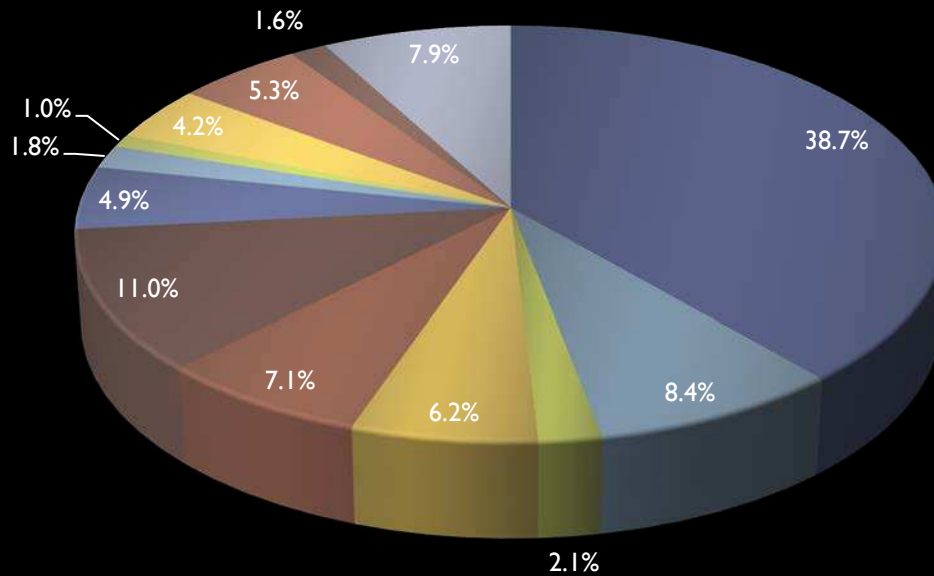
# General Fund Expenses

## FY18 Budget Expenditures - \$12,524,384

Expense Category	Amount	% of GF
Salaries, Payroll Taxes, Other Benefits	4,834,215	38.7%
Police Pension Employer Contribution	1,045,812	8.4%
IMRF Employer Contribution	261,503	2.1%
Employer Contribution Health Insurance	773,413	6.2%
Legal Fees/Labor Negotiations	883,300	7.1%
Debt Service	1,381,035	11.0%
Capital Outlays	612,180	4.9%
Contractual – Building Code Enforcement	225,000	1.8%
Contractual – Information Technology	122,600	1.0%
Contractual – Tax Sharing Agreements	528,802	4.2%
Supplies, Utilities, and Maintenance	663,167	5.3%
Risk Management	194,167	1.6%
Other	990,190	7.9%
<b>TOTAL</b>	<b>12,524,384</b>	<b>100%</b>

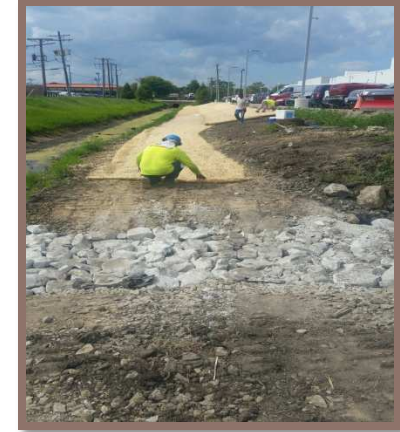


# General Fund Expenses



- Salaries, Payroll Taxes, Buybacks 4,843,215
- Police Pension 1,045,812
- IMRF Pension 261,503
- Employer Health Insurance Contribution 773,413
- Legal Fees/Labor Negotiation 883,300
- Debt Service 1,381,035
- Capital Outlays 612,180
- Contractual-Building Code Enforcement 225,000
- Contractual-Information Technology 122,600
- Contractual-Tax Sharing Agreements 528,802
- Supplies, Utilities, and Maintenance 663,167
- Risk Mangement 194,167
- Other 990,190

# Capital Improvements & Equipment



Project Description	Fund	Amount	Funding Source
Asphalt Alley Resurfacing	MFT	39,456	Motor Fuel Tax
Concrete Alley Resurfacing	MFT	143,033	Motor Fuel Tax
Catherine Av. Resurfacing	MFT	193,500	Motor Fuel Tax
67th Street Resurfacing	MFT	185,450	Motor Fuel Tax
ITEP Streetscape (Grant Funded)	Capital	168,000	Grants
ITEP Streetscape (Local Share)	Capital	311,000	General Fund
ITEP Bike Path (Grant Funded)	Capital	21,000	Grants
ITEP Bike Path (Local Share)	Capital	48,563	General Fund
Infrastructure Improvements	Capital	144,917	General Fund
Vehicles, Fixtures, Equipment	Capital	107,700	General Fund
<b>Project Totals</b>		<b>1,362,619</b>	



# Hotel/Motel Fund

Budgeted FY18 Revenue      \$427,427

Budgeted FY18 Expense      \$131,920

## Highlights

- ▶ Primary revenue source is a 5% tax assessed to all hotels or motels in Countryside.
- ▶ Secondary revenue sources include sponsorship money for special events.
- ▶ Major expenditures include special events, Countryside Business Association contributions, decorations/banners, marketing for local businesses, and other community relations/events.

# Commercial TIF Fund

Budgeted FY18 Revenue      \$215,000

Budgeted FY18 Expense      \$215,000

## Highlights

- ▶ City Center is complete with the addition of the Chick Fil-A in the prior fiscal year.
- ▶ Staff worked with the Cook County Clerk to understand and finalize voided parcel numbers, resubdivisions, and allocations of frozen equalized accessed values to certain parcels and tax codes.
- ▶ Final adjustments to TIF Tax Codes from the County Clerk's Office (as negotiated by City) has resulted in additional incremental TIF tax collections of approximately \$175K as of FY17.
- ▶ TIF liabilities include over \$7.7 million to the General Fund (interest charged at the prime rate).



# Drug Forfeiture Fund

Budgeted FY18 Revenue      \$101,400

Budgeted FY18 Expense      \$7,000

## Highlights

- Revenues collected on the seizure of property related to illegal drug activity.
- Seized funds can only be used on specific expenses pursuant to Federal and State guidelines.
- Expenditure budget reduced to accommodate support of new combined City Hall and Police Facility.





# Water Fund

Budgeted FY18 Revenue      \$4,775,687

Budgeted FY18 Expense      \$4,517,880

## Highlights

- ▶ Per the City of Chicago, effective June 1 2016 and each year thereafter, the water rate will adjust with the most recent CPI Change (CPI - Urban Wage Earners & Clerical Workers - Chicago/Gary/Kenosha).
- ▶ The index was negative in FY17 - no rate increase. Based on new CPI change a 2% pass through increase was budgeted for FY18.
- ▶ \$365,000 budgeted for infrastructure improvements - Catherine Av water main replacement and \$32K for new Water Van.





# Sewer Fund

Budgeted FY18 Revenue      \$25,350

Budgeted FY18 Expense      \$25,350

## Highlights

- ▶ Sewer rates remain the same (flat \$5.00/month).
- ▶ The Ward 2 lift station was completely reconstructed in Fiscal Year 2015. Therefore, the only expenditures for FY18 are for required maintenance and some personnel cost allocations from water operators.
- ▶ Maintenance costs have been substantially reduced annually per the reconstruction and are budgeted for emergency purposes.



# Flagg Creek Golf Course Fund

Budgeted FY18 Revenue      \$1,177,950

Budgeted FY18 Expense      \$1,177,950



## Highlights

- ▶ The City has had administrative oversight since September, 2014.
- ▶ Concession operations have been brought back in-house.
- ▶ City/Golf Course negotiated contractual Golf Pro Rental payment increases with Ken Malnar Golf Instruction for Fiscal Year 2018 of approximately \$2.5K.
- ▶ Capital outlays have average \$90-\$110K over the last two fiscal years. FY 2018 outlays include emergency replacements under \$30K. Budget is balance with approximately \$159K in projected profit sharing distributions.

# PUBLIC COMMENT

