

City of Countryside
Fiscal Year 2017 Proposed Budget
Public Hearing - April 27, 2016



PROPOSED BUDGET SUMMARY FY 2017

FUND NAME	REVENUES	EXPENDITURES	NET
GENERAL CORPORATE	12,309,322	12,309,322	-
EMERGENCY 911	413,420	413,420	-
MOTOR FUEL	152,981	-	152,981
HOTEL/MOTEL	395,619	384,312	11,307
COMMERCIAL TIF	200,250	1,011,509	(811,259)
CAPITAL PROJECTS	1,256,160	1,256,160	-
DRUG FORFEITURE	122,000	156,900	(34,090)
WATER	4,538,424	4,713,139	(174,715)
SEWER	25,350	25,350	-
FLAGG CREEK GOLF COURSE	1,160,106	1,160,106	-
TOTAL	20,573,632	21,430,218	(856,586)

General Fund Highlights

- ▶ Revenue Budgeted FY 2016=\$11,551,280
- ▶ Revenue Proposed FY 2017=\$12,309,322
- ▶ Increased \$758,042 or 6.6%

- ▶ Expenditures Budgeted FY 2016=\$11,700,852
- ▶ Expenditures Proposed FY 2017=\$12,309,322
- ▶ Increased \$608,471 or 5.2%

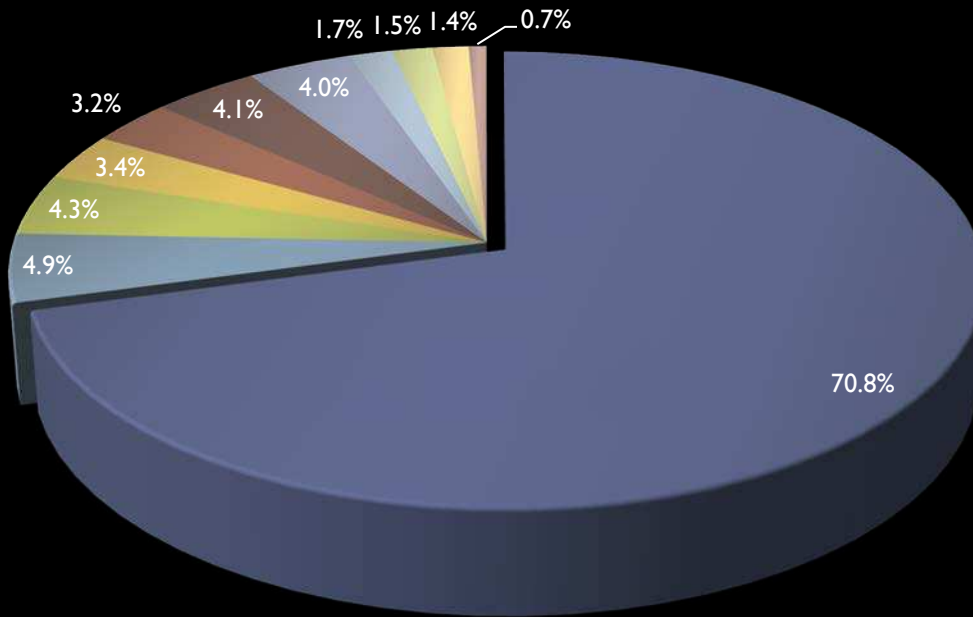
General Fund Revenues

FY16 Budgeted Revenues - \$12,309,322



Revenue	Estimated Revenues	% of GF Revenues
Sales Tax	8,710,406	70.8%
State Income Tax	601,290	4.9%
Restaurant Tax	530,000	4.3%
Electric Utility Tax	415,000	3.4%
Vehicle Fuel	396,000	3.2%
License/Permits	505,739	4.1%
Intergovernmental	498,294	4.0%
Other Local Taxes	205,218	1.7%
Other Revenue	189,714	1.5%
Charges for Services	172,100	1.4%
Fines/Forfeitures	85,561	.7%
Total	12,309,322	100%

General Fund Revenues

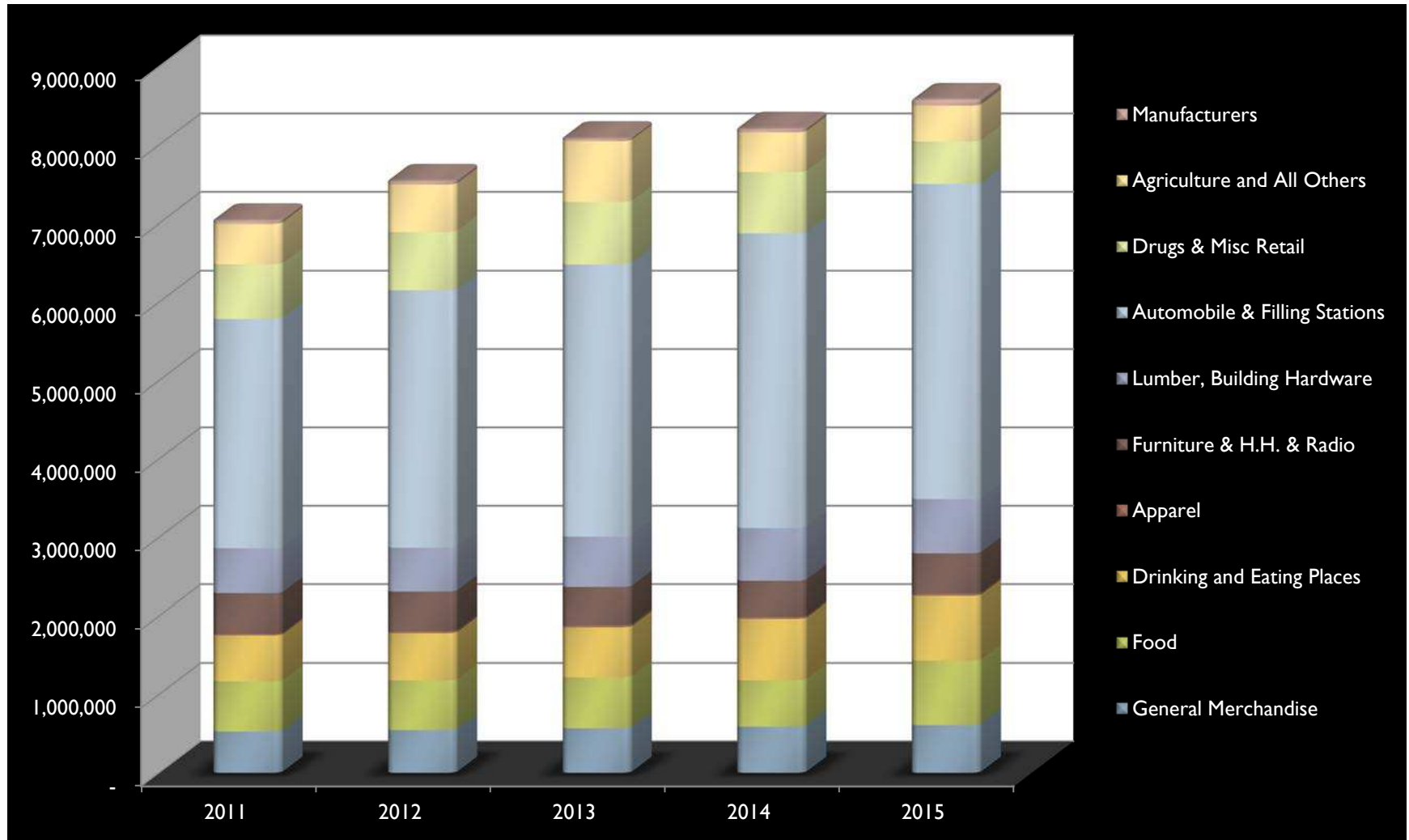


- Sales Tax 8,710,406
- State Income Tax 601,290
- Restaurant Tax 530,000
- Electrical Utility Tax 415,000
- Vehicle Fuel Tax 396,000
- Licenses/Permits 505,739
- Other Intergovernmental 498,294
- Other Local Taxes 205,218
- Other Revenue 189,714
- Charges for Services 172,100
- Fines/Forfeitures 85,561

Sales Tax Analysis - Historical by Calendar Year

CATEGORY	2011	%	2012	%	2013	%	2014	%	2015	%
General Merchandise	528,814	2%	546,169	3%	569,295	4%	589,130	3%	609,980	4%
Food	639,945	-3%	635,920	-1%	649,709	2%	593,352	-9%	824,120	39%
Drinking and Eating Places	585,695	-2%	601,054	3%	639,044	6%	783,037	23%	821,323	5%
Apparel	17,920	2110%	23,476	31%	26,359	12%	23,977	-9%	26,261	10%
Furniture & H.H. & Radio	516,245	-14%	501,492	-3%	483,393	-4%	456,537	-6%	514,290	13%
Lumber, Building Hardware	571,748	0%	559,310	-2%	640,652	15%	672,018	5%	692,212	3%
Automobile & Filling Stations	2,924,850	12%	3,285,315	12%	3,473,507	6%	3,761,491	8%	4,015,759	7%
Drugs & Misc Retail	700,195	8%	742,573	6%	791,207	7%	775,175	-2%	541,590	-30%
Agriculture and All Others	511,012	8%	600,974	18%	777,244	29%	507,845	-35%	457,492	-10%
Manufacturers	44,093	-21%	47,964	9%	37,137	-23%	46,924	26%	78,679	68%
TOTAL	7,040,517	5%	7,544,247	7%	8,087,547	7%	8,209,486	2%	8,581,705	5%

Sales Taxes by Standard Industrial Classification (SIC)

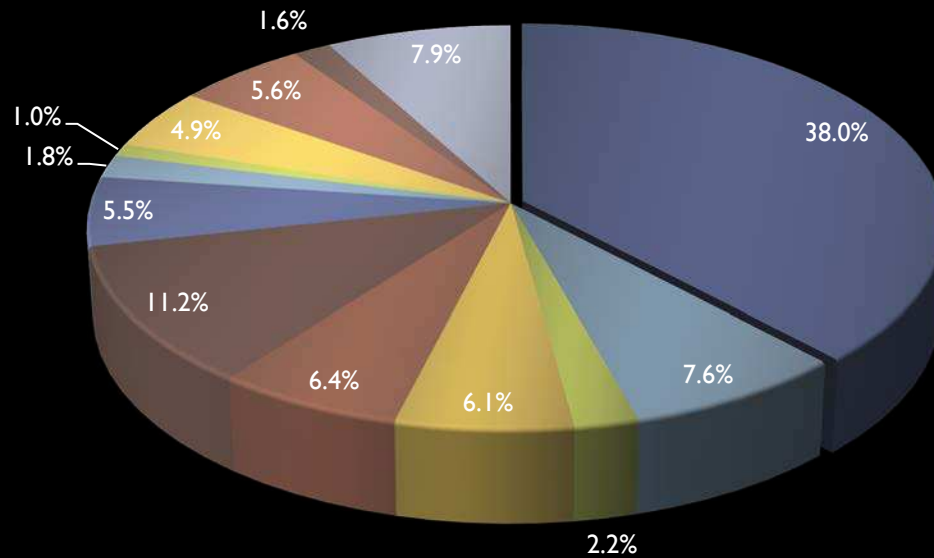


General Fund Expenses

FY16 Budget Expenditures - \$12,309,322

Expense Category	Amount	% of GF
Salaries, Payroll Taxes, Other Benefits	4,681,193	38.0%
Police Pension Employer Contribution	938,134	7.6%
IMRF Employer Contribution	271,672	2.2%
Employer Contribution Health Insurance	749,379	6.1%
Legal Fees/Labor Negotiations	793,000	6.4%
Debt Service	1,378,504	11.2%
Capital Outlays	681,305	5.5%
Contractual – Building Code Enforcement	225,000	1.8%
Contractual – Information Technology	122,600	1.0%
Contractual – Tax Sharing Agreements	598,802	4.9%
Supplies, Utilities, and Maintenance	692,095	5.6%
Risk Management	199,800	1.6%
Other	977,838	7.9%
TOTAL	12,309,322	100%

General Fund Expenses



- Salaries, Payroll Taxes, Buybacks 4,681,193
- Police Pension 938,134
- IMRF Pension 271,672
- Employer Health Insurance Contribution 749,379
- Legal Fees/Labor Negotiation 793,000
- Debt Service 1,378,504
- Capital Outlays 681,305
- Contractual-Building Code Enforcement 225,000
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- Supplies, Utilities, and Maintenance 692,095
- Risk Mangement 199,800
- Other 977,838

Capital Improvements & Equipment



Project Description	GL Acct #	Amount	Notes:
ITEP Streetscape - Design/Const Engineering	24-01-416-5320	398,855	80/20 Grant / City Split
ITEP Bike Path - Prelim/Design Engineering	24-01-416-5320	176,000	80/20 Grant / City Split
Street Resurfacing - Constance	24-03-431-8020	465,000	100% City
Street Surface Patch - Barton / Longview	24-03-431-8020	46,305	100% City
58 th Street Ditch Cleaning	24-03-431-8020	60,000	100% City
Equipment - Leaf Machine/F350 Dump	24-03-431-8018	110,000	100% City
	TOTAL	1,256,160	

E-911 Fund

Budgeted FY17 Revenue \$413,420

Budgeted FY17 Expense \$413,420

Highlights

- Per agreement, SWCD receives 100% of wireless and 16% of landline surcharge revenues.
- Structural/Planned deficits in this fund were covered for the first 3 fiscal years from reserves.
- City's per officer discount (25% through October 1, 2015) has now expired - budget reflects full cost for entire Fiscal Year 2017 Budget.
- Beginning with Fiscal Year 2017 and beyond General Fund Transfers will be required annually until the fund is dissolved.





Hotel/Motel Fund

Budgeted FY17 Revenue \$395,619

Budgeted FY17 Expense \$384,312

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, potential tax sharing payments (Holiday Inn) and other community relations/events.

Commercial TIF Fund

Budgeted FY17 Revenue \$200,250

Budgeted FY17 Expense \$1,011,509

Highlights

- ▶ City Center is complete with the addition of the Chick Fil-A earlier this 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) will result in additional incremental TIF tax collections of approximately \$150K beginning in Fiscal Year 2017.
- ▶ TIF liabilities include \$6.7 million plus accrued interest to the General Fund (interest charged at the prime rate) and another \$735K owed to MB Financial as the balance on the ST Note.



Drug Forfeiture Fund

Budgeted FY17 Revenue \$122,000

Budgeted FY17 Expense \$156,900



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.
- Major expenditures include the capital purchases (vehicles and equipment), supplies (ammunition), training and certain overtime allocations.

Water Fund

Budgeted FY17 Revenue \$4,538,424

Budgeted FY17 Expense \$4,713,139

Highlights

- ▶ Village of McCook passed through an increase of \$.54/thousand gallons for CY2015. The City therefore passed along this increase to its customers.
- ▶ 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 - no rate increase is expected.
- ▶ \$724,715 budgeted for infrastructure improvements including water main relining - Countryside Plaza and water main replacement at Constance Lane.



Sewer Fund

Budgeted FY16 Revenue \$25,350

Budgeted FY16 Expense \$25,350

Highlights

- ▶ Sewer rates remain the same.
- ▶ The Ward 2 lift station was completely reconstructed in Fiscal Year 2015. Therefore, the only expenditures for FY17 are for required maintenance.
- ▶ Maintenance costs have been substantially reduced annually per the reconstruction and are budgeted for emergency purposes. There have been no material maintenance expenses in FY 2016.



Flagg Creek Golf Course Fund

Budgeted FY17 Revenue \$1,160,106

Budgeted FY17 Expense \$1,160,106



Highlights

- ▶ The City has had administrative oversight since September, 2014.
- ▶ Video Gaming and Hole in One Contest revenues have been added to budget.
- ▶ Golf Course entered into contractual rental agreement / outsourcing of food service Vendor to Xando effective for this fiscal year. City/Golf Course negotiated contractual Golf Pro Rental payment increases with Ken Malnar Golf Instruction for Fiscal Year 2017.
- ▶ FY 2017 budget is balanced including \$91,600 in capital outlays and \$42,750 in Contractual Profit Sharing Payments.

PUBLIC COMMENT

