

FISCAL YEAR 2016 BUDGET

Prepared by:

Finance Department



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CITY OF COUNTRY CLUB HILLS

FISCAL YEAR 2016 BUDGET

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CITY OF COUNTRY CLUB HILLS

FISCAL YEAR 2016 BUDGET

Introduction

City Officials

Transmittal Letter



The Crossroads of Opportunity

ANNUAL BUDGET

CITY OF COUNTRY CLUB HILLS, ILLINOIS

FOR THE FISCAL YEAR
MAY 1, 2015 – APRIL 30, 2016

CITY OFFICIALS

JAMES W. FORD
MAYOR

DEBORAH MCILVAIN
CLERK

ARGIE JOHNSON-MARTIN
TREASURER

EDWARD GILLISPIE	ALDERMAN, WARD 1
VINCENT LOCKETT	ALDERMAN, WARD 2
LISA EVANS	ALDERMAN, WARD 3
RICARDO SPIVEY	ALDERMAN, WARD 4
ANTHONY J. DAVIS	ALDERMAN, WARD 5

CITY OF COUNTRY CLUB HILLS

TO: Mayor James W. Ford
City Council

RE: Budget Transmittal Letter – Fiscal Year 2015/2016

DATE: July 13, 2015

This transmittal letter summarizes the budget for the various funds of the City of Country Club Hills for the fiscal year that begins May 1, 2015 and ends April 30, 2016.

This budget document was prepared with two major objectives in mind. First, to provide citizens and others interested in the City's finances complete and understandable information regarding the budget. The second is to develop an annual fiscal plan that will assist City leaders in making better decisions and enhance financial accountability. The tentative budget is available for public review upon request at the City's Finance Department.

The City of Country Club Hills is moving toward compliance with many of the Government Finance Officers Association's (GFOA) guidelines for financial presentation and continues its efforts to improve communication and presentations to its residents. The guidelines set forth by GFOA will ultimately allow the City to meet both of the objectives previously mentioned.

As a financial plan, the budget document describes all funds subject to appropriation in the fund structure overview section. In addition, all summaries of all major revenues and expenditures are provided in summary tables. Finally, the summary section includes information showing the projected changes in fund balances for all appropriated funds (excluding the fiduciary funds).

General Fund

Revenues. Budgeted revenues within the General Fund are \$21,700,124, an increase of \$388,368 (1.8%) from the prior year. Property tax receipts are budgeted at \$11,575,000 for this fiscal year. Property taxes constitute 53.3% of General Fund revenue.

A major source of intergovernmental revenue is state income taxes. Sales tax receipts, which make up 11.5% of fund revenues, are budgeted at \$2,500,000.

Expenditures. The total General Fund expenditure budget is \$16,911,053, a decrease of \$1,596,969 (8.3%) from the prior year, largely due to the creation of a Liability Insurance Fund and FICA/IMRF Funds. In prior years the General Fund would pay liability insurance, FICA, and IMRF expenses.

Overall, budgeted General Fund revenues of \$21,700,124 exceed budgeted expenditures and Transfers out of \$20,828,918 by \$871,206.

Enterprise Funds

The Water and Sewer Fund is an Enterprise Fund indicating that revenues derived from the operation of the utility should fully fund operations. Rates charged to residents are used to pay for all costs associated with providing water, processing wastewater, and to pay for the repair and maintenance of existing infrastructure. Capital development fees are charged against new development to pay for the expansion of the system. However, capital development fees are separate from water and sewer rates and provide no assistance in paying for operations or the repair and maintenance of existing infrastructure.

The spending request for the Enterprise funds is \$4,809,409 and is funded by operating revenues and Fund reserves of \$5,595,000.

CITY OF COUNTRY CLUB HILLS

FISCAL YEAR 2016 BUDGET

Financial

Fund Structure and Budget Overview

Budget Calendar

Budgeted Revenue 2015/16- All Funds

Budgeted Revenue 2014/15 vs 2015/16- All Funds

Budgeted Expenses 2015/16- All Funds

Budgeted Expenses 2015/16 vs 2015/16- All Funds

Budgeted Revenue by Source 2014/15 vs 2015/16- General Fund

Budgeted Revenue by Source 2015/16- General Fund

Budgeted Expenses by Department 2014/15 vs 2015/16- General Fund

Schedule of Anticipated Fund Balances 2015/16- All Funds



Fund Structure and Budget Overview

The financial transactions of the City are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that compromise its assets, liabilities, reserves, fund equity, revenues and expenditures. Funds are organized into three major categories: governmental, proprietary and fiduciary. The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories.

The City's governmental funds are as follows:

General Fund – This fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is a major fund.

Special Revenue Funds – These funds are used for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The City maintains five special revenue funds.

The Motor Fuel Tax Fund – The Motor Fuel Tax Fund accounts for the motor fuel tax allotments from the State and the spending of these funds on street improvements in the City.

Liability Insurance Fund - The Liability Insurance Fund is used for the purpose of paying expenses for liability insurance, workers' compensation and unemployment claims.

FICA/IMRF Fund - The FICA/IMRF Fund is used for the purpose of paying all of the District's retirement IMRF and FICA expenses.

911 Fund - The 911 Fund is used for 911 and wireless surcharges and related expenditures.

TIF Fund - The City also maintains a nonmajor special service fund.

Debt Service Fund – This fund is used to account for the accumulation of funds for the periodic payment of principal and interest on general long-term debt.

Capital Projects Fund – This fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary and Trust Funds).

The City's proprietary funds include the following:

Enterprise Funds – These funds account for operations for which a fee is charged to external users for goods or services and the activity is (a) financed with debt that is solely secured by a pledge of the net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges, or (c) establishes fees and charges based on a pricing policy designed to recover similar costs. The City maintains one major enterprise fund. The Water and Sewer Fund accounts for the operating activities of the City's water and sewer utilities services.

The City's fiduciary funds include the following:

Pension Trust Funds – These funds are used to account for assets held in a trustee capacity for pension benefit payments. The Police Pension Fund accounts for the accumulation of resources to be used for disability and retirement annuity payments to employees covered by the plan. The Firefighters' Pension Fund accounts for the accumulation of resources to be used for disability and retirement payments to employees covered by the plan.

Fund Structure and Budget Overview

Basis of Accounting and Budgeting – The City of Country Club Hills presents governmental funds on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available.” Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after year-end. The City recognizes property taxes when they become both measurable and available in accordance with GASB. A sixty day availability period is used for revenue recognition for all other governmental fund revenues. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are recognized when due.

The City prepares its budget on a basis consistent with generally accepted accounting principles. The Finance Committee submits to the City Council a proposed operating budget for the fiscal year commencing the following May 1st. The operating budget includes proposed expenditures and the means of financing them. It is legally enacted on an annual basis through passage of an ordinance. The Finance Committee is authorized to transfer budgeted amounts between departments within funds with proper City Council approval.

Budget Calendar – FY 2015/16

- | | |
|--|----------|
| 1. The Finance Department prepares preliminary budget estimates and discusses budget policies for forthcoming year | 04/30/15 |
| 2. Distributed budget worksheets to departments | 05/02/15 |
| 3. Departments complete and return budget requests to the Finance Department | 06/30/15 |
| 4. Finance Committee meeting to discuss further budget changes | 07/09/15 |
| 5. Display of Tentative Budget | 07/13/15 |
| 6. Public Hearing for Proposed Budget | 07/20/15 |
| 7. Appropriation Ordinance adopted by the City Council | 07/27/15 |

Budget Summary

Revenue Budget 2015/16

All Funds

	<u>Revenue</u>	<u>Fund Reserve</u>	<u>Transfers In</u>	<u>Total Inflow</u>
<u>General Fund</u>	\$ 21,700,124	\$ -	\$ -	\$ 21,700,124
<u>Special Revenue Funds</u>				
Motor Fuel Tax Fund	2,175,425	500,000	-	2,675,425
TIF #1 Fund	450,000	2,500,000	-	2,950,000
911 Surcharge Fund	181,800	-	-	181,800
Liability Insurance Fund	-	-	2,663,101	2,663,101
FICA/IMRF Fund	-	-	1,054,764	1,054,764
Total Special Revenue Funds	<u>2,807,225</u>	<u>3,000,000</u>	<u>3,717,865</u>	<u>9,525,090</u>
<u>Capital Projects Fund</u>	-	2,725,600	200,000	2,925,600
<u>Debt Service Fund</u>	3,900,000	-	-	3,900,000
<u>Enterprise Fund</u>				
Waterworks and Sewerage Fund	<u>4,845,000</u>	<u>750,000</u>	<u>-</u>	<u>5,595,000</u>
Total All Funds	<u><u>\$ 33,252,349</u></u>	<u><u>6,475,600</u></u>	<u><u>\$ 3,917,865</u></u>	<u><u>\$ 43,645,814</u></u>

Budget Summary

Revenue Budget	All Funds			
	<u>2014/2015</u>	<u>2015/2016</u>	<u>Difference</u>	<u>Percent Change</u>
<u>General Fund</u>	\$ 21,311,756	\$ 21,700,124	\$ 388,368	1.8%
<u>Special Revenue Funds</u>				
Motor Fuel Tax Fund	794,867	2,175,425	1,380,558	173.7%
TIF #1 Fund	-	450,000	450,000	100.0%
911 Surcharge Fund	181,800	181,800	-	0.0%
Liability Insurance Fund	-	-	-	
FICA/IMRF Fund	-	-	-	
Total Special Revenue Funds	<u>976,667</u>	<u>2,807,225</u>	<u>1,830,558</u>	<u>187.4%</u>
<u>Capital Projects Fund</u>	-	-	-	100.0%
<u>Debt Service Fund</u>	3,730,000	3,900,000	170,000	100.0%
<u>Enterprise Fund</u>				
Waterworks and Sewerage Fund	<u>4,115,000</u>	<u>4,845,000</u>	<u>730,000</u>	<u>17.7%</u>
Total All Funds	<u>\$ 30,133,423</u>	<u>\$ 33,252,349</u>	<u>\$ 3,118,926</u>	<u>10.4%</u>

Budget Summary

<u>Expense Budget 2015/16</u>	<u>All Funds</u>		
	<u>Total Expenses</u>	<u>Transfers Out</u>	<u>Net Expenses</u>
<u>General Fund</u>	\$ 16,911,053	\$ 3,917,865	\$ 20,828,918
<u>Special Revenue Funds</u>			
Motor Fuel Tax Fund	2,625,900	-	2,625,900
TIF #1 Fund	2,960,183	-	2,960,183
911 Surcharge Fund	104,400	-	104,400
Liability Insurance Fund	2,663,101	-	2,663,101
FICA/IMRF Fund	1,054,764	-	1,054,764
Total Special Revenue Funds	<u>9,408,348</u>	<u>-</u>	<u>9,408,348</u>
<u>Capital Projects Fund</u>	2,783,561	-	2,783,561
<u>Debt Service Fund</u>	4,155,850	-	4,155,850
<u>Enterprise Fund</u>			
Waterworks and Sewerage Fund	<u>4,809,409</u>	<u>-</u>	<u>4,809,409</u>
Total All Funds	<u><u>\$ 38,068,221</u></u>	<u><u>\$ 3,917,865</u></u>	<u><u>\$ 41,986,086</u></u>

Budget Summary

Expense Budget	All Funds			
	<u>2014/2015</u>	<u>2015/2016</u>	<u>Difference</u>	<u>Percent Change</u>
<u>General Fund</u>	\$ 19,231,949	\$ 20,828,918	\$ 1,596,969	8.3%
<u>Special Revenue Funds</u>				
Motor Fuel Tax Fund	770,000	2,625,900	1,855,900	241.0%
TIF #1 Fund	2,895,083	2,960,183	65,100	2.2%
911 Surcharge Fund	104,400	104,400	-	0.0%
Liability Insurance Fund	1,780,171	2,663,101	882,930	49.6%
FICA/IMRF Fund	996,265	1,054,764	58,499	5.9%
Total Special Revenue Funds	<u>6,545,919</u>	<u>9,408,348</u>	<u>2,862,429</u>	<u>43.7%</u>
<u>Capital Projects Fund</u>	-	2,783,561	2,783,561	100.0%
<u>Debt Service Fund</u>	4,086,040	4,155,850	69,810	100.0%
<u>Enterprise Fund</u>				
Waterworks and Sewerage Fund	<u>3,833,817</u>	<u>4,809,409</u>	<u>975,592</u>	<u>25.4%</u>
Total All Funds	<u><u>\$ 33,697,725</u></u>	<u><u>\$ 41,986,086</u></u>	<u><u>\$ 8,288,361</u></u>	<u><u>24.6%</u></u>

Budget Summary

Revenue by Source	General Fund		
	<u>2014/2015</u>	<u>2015/2016</u>	<u>Difference</u>
<u>Taxes</u>			
Property Taxes	\$ 9,770,000	\$ 11,575,000	\$ 1,805,000
Sales Tax	2,700,000	2,500,000	(200,000)
Local Use Tax	-	320,000	320,000
Telecommunications Tax	-	415,000	415,000
Utility Tax	1,310,000	650,000	(660,000)
Real Estate Transfer Tax	190,000	150,000	(40,000)
Foreign Fire Tax	-	20,000	20,000
Total Taxes	<u>13,970,000</u>	<u>15,630,000</u>	<u>1,660,000</u>
<u>Licenses & Permits</u>	250,000	328,500	78,500
<u>Intergovernmental</u>			
State Income Tax	1,900,000	1,620,000	(280,000)
Replacement Tax	-	30,000	30,000
CCH Park District	708,856	725,000	16,144
Grants	477,400	25,000	(452,400)
Total Intergovernmental	<u>3,086,256</u>	<u>2,400,000</u>	<u>(686,256)</u>
<u>Charges for Services</u>	1,874,800	1,709,624	(165,176)
<u>Fines and Forfeitures</u>	1,827,500	1,472,000	(355,500)
<u>Miscellaneous</u>			
Cell Tower Rentals	31,200	50,000	18,800
Rentals	25,000	15,000	(10,000)
Miscellaneous Revenue	247,000	95,000	(152,000)
	<u>303,200</u>	<u>160,000</u>	<u>(143,200)</u>
Total	<u><u>\$ 21,311,756</u></u>	<u><u>\$ 21,700,124</u></u>	<u><u>\$ 388,368</u></u>

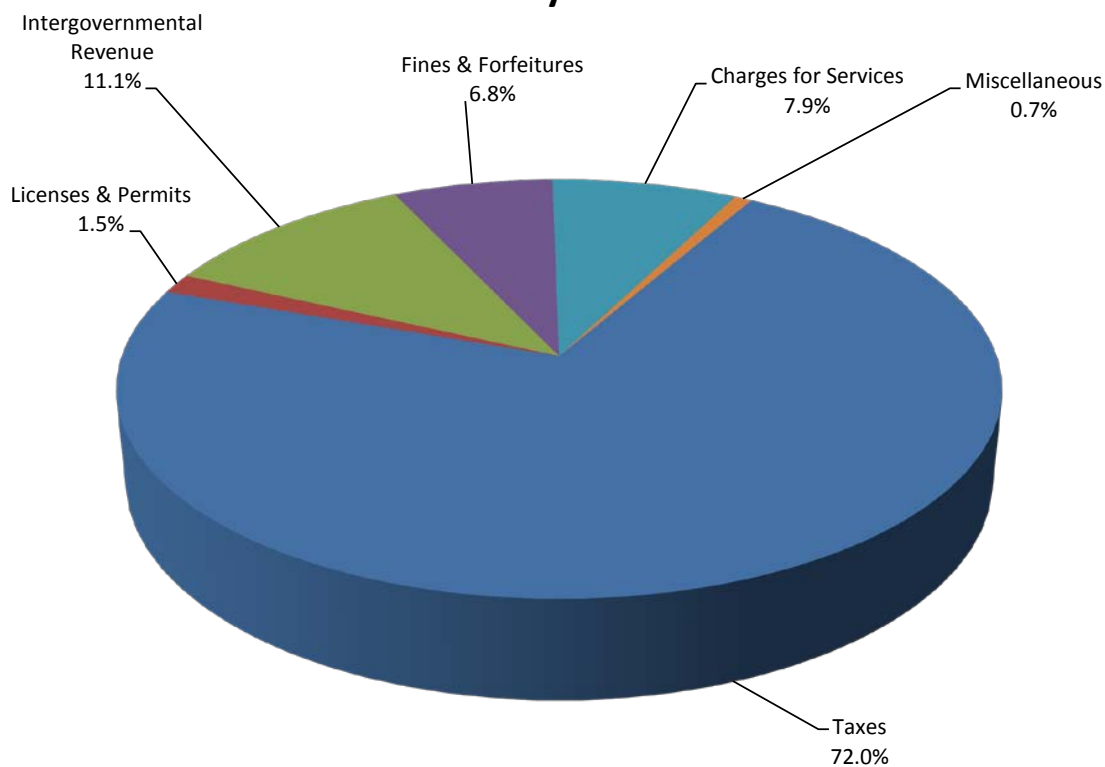
Budget Summary

Summary of Revenue & Other Financing Sources

General Fund

Source	2014/2015	2015/2016	Dollar Change	Percent Change
Taxes	\$ 13,970,000	\$ 15,630,000	\$ 1,660,000	11.9%
Licenses & Permits	250,000	328,500	78,500	31.4%
Intergovernmental Revenue	3,086,256	2,400,000	(686,256)	-22.2%
Fines & Forfeitures	1,827,500	1,472,000	(355,500)	-19.5%
Charges for Services	1,874,800	1,709,624	(165,176)	-8.8%
Miscellaneous	303,200	160,000	(143,200)	-47.2%
Total	\$21,311,756	\$ 21,700,124	388,368	1.8%

2015/16 Budget Revenue by Source

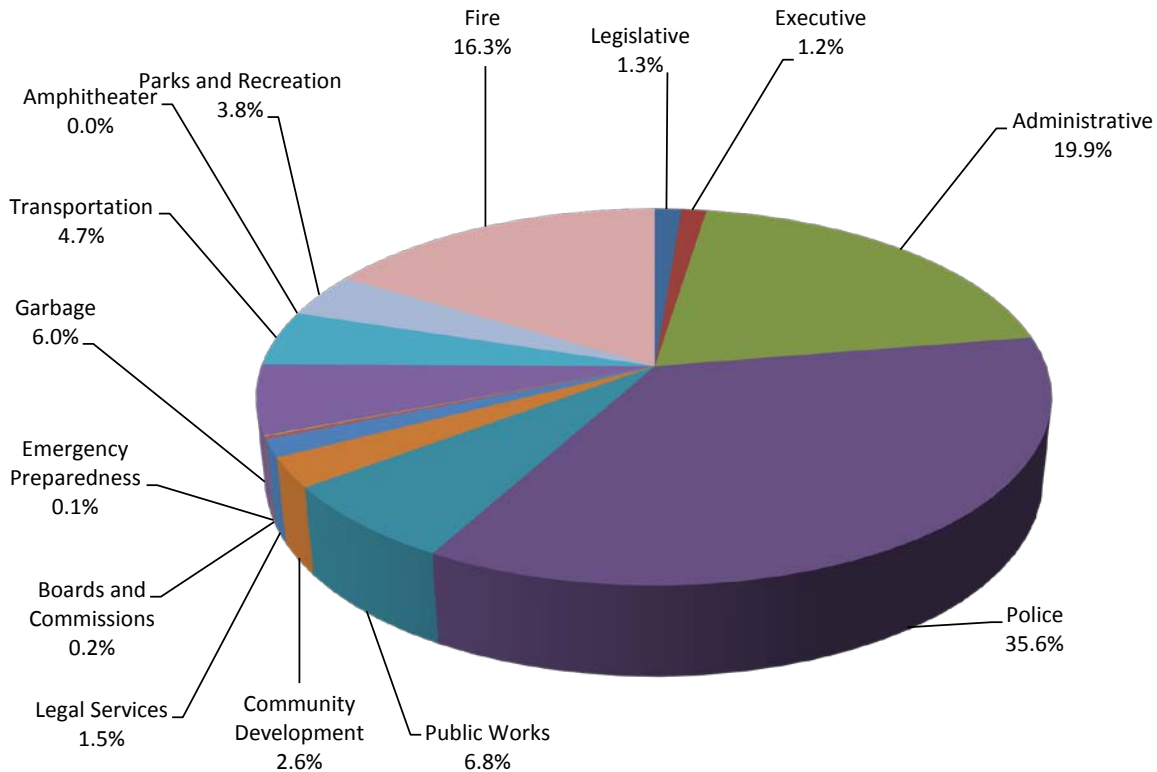


Budget Summary

General Fund Expenses by Department

	<u>2014/2015</u>	<u>2015/2016</u>	<u>Difference</u>	<u>Percent Change</u>
General Fund				
Legislative	\$ 247,360	\$ 211,455	\$ (35,905)	-14.5%
Executive	296,133	201,910	(94,223)	-31.8%
Administrative	4,517,222	3,379,176	(1,138,046)	-25.2%
Police	6,914,664	6,022,240	(892,424)	-12.9%
Public Works	1,783,669	1,143,541	(640,128)	-35.9%
Community Development	601,137	435,700	(165,437)	-27.5%
Legal Services	259,600	259,600	-	0.0%
Boards and Commissions	31,300	34,830	3,530	11.3%
Emergency Preparedness	19,670	12,675	(6,995)	-35.6%
Garbage	968,500	1,010,100	41,600	4.3%
Transportation	219,245	798,254	579,009	264.1%
Amphitheater	10,000	-	(10,000)	-100.0%
Parks and Recreation	767,543	646,725	(120,818)	-15.7%
Fire	2,595,906	2,754,847	158,941	6.1%
Total General Fund	<u>\$ 19,231,949</u>	<u>\$ 16,911,053</u>	<u>\$ (2,320,896)</u>	<u>-12.1%</u>

2015/16 Budget Expenses by Department



Budget Summary

Schedule of Anticipated Fund Balances (Excluding Fiduciary Funds)

	Estimated Beginning Balance 5/1/2015	Budgeted Revenue/Trans	Budgeted Expenses/Trans	Excess/ (Deficit)	Estimated Ending Balance 4/30/2016
General Fund	\$ (6,500,000)	\$ 21,700,124	\$ 20,828,918	\$ 871,206	\$ (5,628,794)
Special Revenue Funds	5,500,000	9,525,090	9,408,348	116,742	5,616,742
Capital Projects Fund	3,100,000	2,925,600	2,783,561	142,039	3,242,039
Debt Service Fund	3,042,026	3,900,000	4,155,850	(255,850)	2,786,176
Enterprise Fund	3,200,000	5,595,000	4,809,409	785,591	3,985,591
	<u>\$ 8,342,026</u>	<u>\$ 43,645,814</u>	<u>\$ 41,986,086</u>	<u>\$ 1,659,728</u>	<u>\$ 10,001,754</u>

CITY OF COUNTRY CLUB HILLS

FISCAL YEAR 2016 BUDGET

Appendix A

Detailed Budget Report



**City of Country Club Hills
2015/2016 Budget**

General Fund Revenue

	FY 14/15 Budget	FY 14/15 Actual	FY 15/16 Budget
<u>Taxes</u>			
Property Taxes	\$ 9,770,000	\$ 11,625,652	\$ 11,575,000
Sales Tax	2,700,000	2,436,855	2,500,000
Local Use Tax	-	318,530	320,000
Telecom Tax	-	411,209	415,000
Utility Tax	1,310,000	645,184	650,000
Real Estate Transfer Tax	190,000	145,647	150,000
Foreign Fire Tax	-	21,987	20,000
Municipal Auto Rental Tax	-	25	-
	<u>13,970,000</u>	<u>15,605,090</u>	<u>15,630,000</u>
<u>Intergovernmental</u>			
State Income Tax	1,900,000	1,619,936	1,620,000
Replacement Tax	-	28,828	30,000
CCH Park District	708,856	766,462	725,000
Grants	477,400	67,771	25,000
	<u>3,086,256</u>	<u>2,482,998</u>	<u>2,400,000</u>
<u>Charges for Services</u>			
Cable Franchise Fees	131,000	153,325	160,000
Ambulance Fees	300,000	141,200	275,000
Bus Fares	7,800	9,721	8,000
Garbage Collection	1,190,000	979,898	1,096,624
Elevator Inspections	-	2,940	-
Program Revenue	208,000	126,474	135,000
Membership Fees	33,000	20,443	25,000
Misc	5,000	6,117	10,000
	<u>1,874,800</u>	<u>1,440,118</u>	<u>1,709,624</u>

	FY 14/15 Budget	FY 14/15 Actual	FY 15/16 Budget
<u>Licenses and Permits</u>			
Liquor Licenses	10,500	5,500	25,000
Business Licenses	33,000	16,633	38,500
Fire Inspection Permits	4,500	2,165	4,000
Contractor Licenses	25,000	16,290	20,000
Crime Free Rental License	15,000	3,875	10,000
Other License & Fees	12,000	3,586	15,000
Building Permits	65,000	170,543	75,000
Electric Permit Fees	15,000	88,203	25,000
Plumbing Permit Fees	15,000	90,857	25,000
Occupancy Permits	30,000	39,865	40,000
Zoning Fees	1,000	235	2,000
Duplication Fees	4,000	3,911	4,000
Administrative Fees	20,000	45,196	45,000
Animal License	-	27	-
	<u>250,000</u>	<u>486,886</u>	<u>328,500</u>
<u>Fines and Forfeits</u>			
Court Fines	40,000	22,618	25,000
Tickets	180,000	171,116	175,000
Red Light Tickets	1,300,000	1,090,683	950,000
DUI Fees	-	20,614	20,000
Vehicle Impound Fees	150,000	54,800	55,000
Forfeits	-	118,267	120,000
Local Penalties	150,000	128,716	125,000
Local Adjudication	7,500	1,990	2,000
	<u>1,827,500</u>	<u>1,608,803</u>	<u>1,472,000</u>
<u>Miscellaneous</u>			
Cell Tower Rentals	31,200	49,623	50,000
Rentals	25,000	14,646	15,000
Housing Authority	150,000	-	-
Miscellaneous Revenue	97,000	85,281	95,000
	<u>303,200</u>	<u>149,551</u>	<u>160,000</u>
Total Revenue	<u>\$ 21,311,756</u>	<u>\$ 21,773,445</u>	<u>\$ 21,700,124</u>

**City of Country Club Hills
2015/2016 Budget**

Legislative

	<u>FY 14/15</u> <u>Budget</u>	<u>FY 14/15</u> <u>Actual</u>	<u>FY 15/16</u> <u>Budget</u>	<u>%</u> <u>Change</u>
<u>Personnel Services</u>				
Payroll (Aldermen)	\$ 222,760	\$ 209,647	\$ 191,355	-14.10%
<u>Other Operating Expenditures</u>	4,500	2,324	-	-100.00%
<u>Outside Services</u>	1,350	1,338	1,350	0.00%
<u>Professional Development</u>	18,750	13,348	18,750	0.00%
Total Expenditures	<u>\$ 247,360</u>	<u>\$ 226,657</u>	<u>\$ 211,455</u>	<u>-14.52%</u>

**SALARY DETAIL
2015/2016 BUDGET**

LEGISLATIVE

	<u>Current Base</u>	<u>Increase Salary</u>	<u>Longevity</u>	<u>Gross</u>	<u>IMRF 11.54%</u>	<u>FICA 7.65%</u>
(Ward 1)	34,436	35,469	0.00%	35,469	4,027	2,713
Committee Stipend	2,462	2,536	n/a	2,536	288	194
(Ward 2)	34,436	35,469	3.75%	36,799	4,178	2,815
Committee Stipend	2,462	2,536	n/a	2,536	288	194
(Ward 3)	34,436	35,469	0.00%	35,469	4,027	2,713
Committee Stipend	2,462	2,536	n/a	2,536	288	194
(Ward 4)	34,436	35,469	n/a	35,469	4,027	2,713
Committee Stipend	2,462	2,536	n/a	2,536	288	194
(Ward 5)	34,436	35,469	0.00%	35,469	4,027	2,713
Committee Stipend	2,462	2,536	n/a	2,536	288	194
				-	-	-
TOTAL				191,355	21,725	14,639

**City of Country Club Hills
2015/2016 BUDGET**

Executive

	<u>FY 14/15</u> <u>Budget</u>	<u>FY 14/15</u> <u>Actual</u>	<u>FY 15/16</u> <u>Budget</u>	<u>%</u> <u>Change</u>
<u>Personnel Services</u>				
Payroll	\$ 223,654	\$227,663	\$ 164,690	-26.36%
IMRF	23,550	25,052	-	
FICA	17,110	-	-	
Group Insurance	7,500	-	-	
Total Personnel Services	271,814	252,716	164,690	-39.41%
<u>Other Operating Expenditures</u>				
Office Supplies	200	184	200	0.00%
Misc. Operating Expenditures	650	242	650	0.00%
Petroleum Products	1,500	484	-	
Motor Vehicle Maintenance	600	-	-	
City Wide Mentoring	-	-	4,500	
Total Other Operating Expend.	2,950	910	5,350	81.36%
<u>Outside Services</u>	1,950	4,051	6,950	256.41%
<u>Professional Development</u>	19,420	14,367	24,920	28.32%
<u>Equipment Purchases</u>	-	-	-	0.00%
Total Expenditures	<u>\$ 296,134</u>	<u>\$272,043</u>	<u>\$ 201,910</u>	<u>-31.82%</u>

**SALARY DETAIL
2015/2016 BUDGET**

EXECUTIVE

	<u>Current</u> <u>Base</u>	<u>Increase</u> <u>Salary</u>	<u>Longevity</u>	<u>Gross</u>	<u>IMRF</u> <u>11.54%</u>	<u>FICA</u> <u>7.65%</u>	<u>Insurance</u>
Mayor	90,000	90,000	2.00%	91,800	10,422	7,023	-
Liquor Commissioner	35,821	1	0.00%	1	0	0	-
City Clerk	34,436	35,469	5.50%	37,420	4,248	2,863	-
City Treasurer	34,436	35,469	0.00%	35,469	4,027	2,713	-
TOTAL				164,690	18,698	12,599	-

**City of Country Club Hills
2015/2016 BUDGET**

Administrative

	<u>FY 14/15 Budget</u>	<u>FY 14/15 Actual</u>	<u>FY 15/16 Budget</u>	<u>% Change</u>
<u>Personnel Services</u>				
Payroll	\$ 541,693	\$ 547,383	\$ 733,706	35.45%
Part-time Help	40,000	11,612	40,000	0.00%
Overtime Pay	500	9,468	500	0.00%
Unemployment Comp.	11,275	164,400	-	
IMRF	71,027	96,730	-	
FICA	44,538	-	-	
Group Insurance	103,000	8,406	1,657,500	1509.22%
Total Personnel Services	<u>812,033</u>	<u>837,999</u>	<u>2,431,706</u>	<u>199.46%</u>
<u>Other Operating Expenditures</u>				
Office Supplies	6,000	4,842	6,000	0.00%
Postal Charges	6,000	2,834	6,000	0.00%
Tax Rebates	1,999,573	622,083	525,000	-73.74%
Misc. Operating Expenditures	<u>5,800</u>	<u>8,234</u>	<u>5,800</u>	<u>0.00%</u>
Total Other Operating Expen.	<u>2,017,373</u>	<u>637,993</u>	<u>542,800</u>	<u>-73.09%</u>
<u>Outside Services</u>				
Accounting & Auditing	150,000	126,214	224,000	49.33%
Computer Maintenance and Supplies	40,016	19,347	87,883	119.62%
Telephone and FAX	39,600	44,948	40,200	1.52%
Casualty/Worker's Compensation	1,254,864	1,314,805	-	
Insurance Risk Charges	100,000	99,769	-	
Other Outside Services	<u>93,800</u>	<u>-</u>	<u>42,800</u>	<u>-54.37%</u>
Total Outside Services	<u>1,678,280</u>	<u>1,605,082</u>	<u>394,883</u>	<u>-76.47%</u>
<u>Professional Development</u>	<u>1,325</u>	<u>-</u>	<u>1,575</u>	<u>18.87%</u>
<u>Equipment Purchases</u>	<u>8,211</u>	<u>9,034</u>	<u>8,211</u>	<u>-0.01%</u>
Total Admin. Expenditures	<u>\$ 4,517,222</u>	<u>\$ 3,090,108</u>	<u>\$ 3,379,176</u>	<u>-25.19%</u>

**SALARY DETAIL
2015/2016 BUDGET**

ADMINISTRATIVE

	Current Base	Increase Salary	Longevity	Gross	IMRF 11.54%	FICA 7.65%	Insurance
(Collector)	40,000	40,000	5.50%	41,500	4,712	3,175	16,060
(Payroll/Benefits Coord.)	68,377	69,745	2.00%	71,139	8,077	5,442	8,541
(Network Administrator)	66,748	68,083	3.75%	70,636	8,020	5,404	23,336
(Network Technician)	58,950	60,129	0.00%	60,129	6,827	4,600	8,346
(Director of Finance)	-	90,000	0.00%	90,000	10,218	6,885	8,786
(Accounts Payable)	8,698	8,698	0.00%	8,698	988	665	1,280
(Senior Accountant)	71,745	73,180	0.00%	73,180	8,308	5,598	24,368
(Office Administrator)	67,626	68,979	0.00%	68,979	7,831	5,277	16,443
(Executive Assistant)	60,224	61,428	2.00%	62,657	7,114	4,793	15,864
(Human Resource Generalist)	78,000	78,000	0.00%	78,000	8,856	5,967	8,346
(Administrative Clerk) - New A/P	46,894	47,832	2.00%	48,789	5,539	3,732	15,665
Vacant (Admin Clerk)	-	30,000	0.00%	30,000	3,406	2,295	8,346
(Media Coordinator)	-	30,000	0.00%	30,000	3,406	2,295	8,346
Part-time Help (clerical, events coordinator)	40,000	40,000	0.00%	40,000	4,541	3,060	-
Overtime	500	500	0.00%	500	57	38	-
TOTAL				<u>774,206</u>	<u>87,898</u>	<u>59,227</u>	<u>163,727</u>

**City of Country Club Hills
2015/2016 BUDGET**

Police

	<u>FY 14/15</u> <u>Budget</u>	<u>FY 14/15</u> <u>Actual</u>	<u>FY 15/16</u> <u>Budget</u>	<u>%</u> <u>Change</u>
<u>Personnel Services</u>				
Payroll	\$ 4,622,730	\$ 3,957,184	\$ 4,223,362	-8.64%
Part-time Help	180,000	269,265	180,000	0.00%
Overtime Pay	124,700	537,645	144,000	15.48%
Unemployment Compensation	105,188	-	-	
IMRF	130,133	136,697	-	
FICA	360,501	-	-	
Group Insurance	<u>563,000</u>	<u>70,515</u>	<u>-</u>	
Total Personnel Services	6,086,252	4,971,306	4,547,362	-25.28%
<u>Other Operating Expenditures</u>				
Petroleum Products	142,000	86,880	-	-100.00%
Motor Vehicle Maintenance	114,000	118,011	-	-100.00%
Clothing - Uniforms	71,375	67,848	74,119	3.84%
Training Material Costs	14,250	7,211	14,910	4.63%
Radio Maintenance	34,200	20,754	35,568	4.00%
Government Building Maintenance	44,390	76,193	51,666	16.39%
Misc. Operating Expenditures	<u>48,250</u>	<u>44,665</u>	<u>49,480</u>	<u>2.55%</u>
Total Other Operating Expen.	468,465	421,562	225,743	-51.81%
<u>Outside Services</u>				
Other Professional Services	59,150	59,484	60,889	2.94%
Computer Maintenance and Supplies	46,800	38,262	59,422	26.97%
Telephone and FAX	46,814	79,693	51,764	10.57%
Insurance Risk Charges	145,000	1,858,255	-	
Other Outside Services	<u>8,850</u>	<u>6,403</u>	<u>11,380</u>	<u>28.59%</u>
Total Outside Services	306,614	2,042,097	183,455	-40.17%
<u>Professional Development</u>				
	<u>-</u>	<u>5,017</u>	<u>15,680</u>	<u>100.00%</u>
<u>Police Pension Expense</u>	<u>1,201,448</u>	<u>-</u>	<u>1,050,000</u>	<u>-12.61%</u>
<u>Equipment Purchases</u>	<u>53,333</u>	<u>50,505</u>	<u>-</u>	<u>-100.00%</u>
Total Expenditures	<u>\$ 6,914,664</u>	<u>\$ 7,490,487</u>	<u>\$ 6,022,240</u>	<u>-12.91%</u>

**SALARY DETAIL
2015/2016 BUDGET**

POLICE

	<u>Current Base</u>	<u>New Base</u>	<u>Longevity</u>	<u>Gross</u>	<u>IMRF 11.54%</u>	<u>FICA 7.65%</u>	<u>Insurance</u>
(Chief of Police)	130,317	130,317	3.75%	135,204	-	10,343	24,395
(Deputy Chief)	123,177	123,177	3.75%	127,796	-	9,776	24,395
(Part-Time Public Safety Director)	36,000	36,000	0.00%	36,000	-	2,754	-
(Captain)	102,834	114,596	3.75%	118,893	-	9,095	16,905
(Captain)	102,834	114,596	5.50%	120,815	-	9,242	24,395
(Lieutenant)	109,345	111,532	5.50%	117,666	-	9,001	16,358
(Sergeant)	102,835	104,892	3.75%	108,825	-	8,325	15,578
(Sergeant)	102,835	104,892	2.00%	106,990	-	8,185	24,586
(Sergeant)	102,835	104,892	3.75%	108,137	-	8,272	8,785
(Sergeant)	102,835	104,892	7.25%	112,496	-	8,606	24,395
(Sergeant)	97,256	99,201	2.00%	101,185	-	7,741	16,723
(Sergeant)	97,256	99,201	2.00%	101,185	-	7,741	8,849
(Detective)	95,958	97,877	2.00%	99,835	-	7,637	23,857
(Detective)	95,959	97,878	5.50%	103,261	-	7,900	16,905
(Detective)	92,558	94,409	2.00%	96,297	-	7,367	23,857
(Patrolman)	90,811	92,627	3.75%	96,101	-	7,352	24,387
(Patrolman)	51,765	52,800	0.00%	52,800	-	4,039	5,000
(Patrolman)	90,811	92,627	7.25%	99,343	-	7,600	24,587
(Patrolman)	90,811	92,627	2.00%	94,480	-	7,228	24,587
(Patrolman)	90,811	92,627	2.00%	94,480	-	7,228	17,035
(Patrolman)	90,811	92,627	2.00%	94,480	-	7,228	7,514
(Patrolman)	90,811	92,627	2.00%	94,480	-	7,228	16,300
(Patrolman)	90,811	92,627	2.00%	94,480	-	7,228	8,786
(Patrolman)	90,811	92,627	2.00%	94,480	-	7,228	16,358
(Patrolman)	90,811	92,627	5.50%	97,722	-	7,476	24,395
(Patrolman)	90,811	92,627	5.50%	97,722	-	7,476	24,500
(Patrolman)	90,811	92,627	2.00%	94,480	-	7,228	8,848
(Patrolman)	90,811	92,627	3.75%	96,101	-	7,352	2,702
(Patrolman)	90,811	92,627	2.00%	94,480	-	7,228	8,786

(Patrolman)	60,050	61,251	0.00%	61,251	-	4,686	7,000
(Patrolman)	90,811	92,627	0.00%	92,627	-	7,086	8,450
(Patrolman)	60,050	61,251	0.00%	61,251	-	4,686	8,748
(Patrolman)	67,288	68,634	0.00%	68,634	-	5,250	8,748
(Patrolman)	67,288	68,634	0.00%	68,634	-	5,250	8,748
(Patrolman)	67,288	68,634	0.00%	68,634	-	5,250	8,748
Executive Administrative Assistant		30,000	0.00%	30,000	3,386	2,295	8,748
(Records Clerk)	46,799	47,735	2.00%	49,890	5,631	3,817	15,884
(Records Clerk)		36,179	0.00%	36,179	4,083	2,768	8,748
(Telecommunicator)	47,308	48,254	2.00%	49,182	5,551	3,762	15,643
(Telecommunicator)	58,548	59,719	7.25%	64,649	7,297	4,946	16,594
(Telecommunicator)		36,179	0.00%	36,179	4,083	2,768	8,748
(Telecommunicator)	45,882	46,800	2.00%	47,736	5,388	3,652	15,648
(Telecommunicator)	61,760	62,995	7.25%	68,162	7,693	5,214	8,477
(Telecommunicator)	45,882	46,800	0.00%	46,800	5,282	3,580	95
(Telecommunicator)		36,179	0.00%	36,179	4,083	2,768	8,748
(Telecommunicator)		36,179	0.00%	36,179	4,083	2,768	8,748
(Telecommunicator)	45,882	46,800	2.00%	47,736	<u>5,388</u>	3,652	8,186
(Telecommunicator)	46,381	47,309	2.00%	48,255	5,446	3,691	8,186
(Telecommunicator)	45,882	46,800	3.75%	48,555	5,480	3,714	672
(Community Service Officer)	36,732	37,467	0.00%	37,467	4,229	2,866	8,116
(Community Service Officer)	35,321	36,027	0.00%	36,027	4,066	2,756	23,833
(Community Service Officer)	36,732	37,467	0.00%	37,467	4,229	2,866	970
(CSO & Clerk)	180,000	180,000	0.00%	180,000	22,403	13,770	-
(POC Reserve Officers)	210,000	140,000	0.00%	140,000		10,710	
Crossing Guards	30,000	28,840	0.00%	28,840	-	2,206	-
Overtime	124,700	144,000	0.00%	144,000	17,922	11,016	-
GRAND TOTAL				<u>\$ 4,530,722</u>	<u>\$ 122,338</u>	<u>\$ 346,600</u>	<u>\$ 691,506</u>

**City of Country Club Hills
2015/2016 BUDGET**

Public Works

	<u>FY 14/15 Budget</u>	<u>FY 14/15 Actual</u>	<u>FY 15/16 Budget</u>	<u>% Change</u>
<u>Personnel Services</u>				
Payroll	\$ 495,854	\$ 470,256	\$ 383,775	-22.60%
Part-time Help	100,000	138,848	100,000	0.00%
Overtime Pay	27,000	64,923	27,000	0.00%
Unemployment Comp.	12,431	-	-	
IMRF	77,519	63,817	-	
FICA	47,648	-	-	
Group Insurance	<u>126,500</u>	<u>-</u>	<u>-</u>	
Total Personnel Services	886,952	737,844	510,775	-42.41%
<u>Other Operating Expenditures</u>				
Petroleum Products	61,600	57,447	-	-100.00%
Motor Equipment Supplies	75,000	215,790	-	-100.00%
Street Repairs	20,000	8,296	37,000	85.00%
Street Light Maintenance	20,000	68,804	40,000	100.00%
Government Building Maintenance	89,158	80,051	91,658	2.80%
Grounds Maintenance	276,678	274,029	270,303	-2.30%
Storm Sewer Repairs	25,500	20,943	25,500	0.00%
Misc. Operating Expenditures	<u>69,686</u>	<u>49,873</u>	<u>66,610</u>	-4.41%
Total Other Operating Expen.	637,622	775,233	531,071	-16.71%
<u>Outside Services</u>				
Engineering Services	92,725	4,183	13,100	-85.87%
Sidewalk Repairs	-	-	-	0.00%
Insurance Risk Charges	48,000	120,304	-	
Telephone and Fax	24,000	36,963	34,800	45.00%
Other Outside Services	<u>60,470</u>	<u>37,571</u>	<u>48,595</u>	-19.64%
Total Outside Services	225,195	199,021	96,495	-57.15%
<u>Professional Development</u>	<u>2,400</u>	<u>935</u>	<u>5,200</u>	116.67%
<u>Equipment Purchases</u>	<u>31,500</u>	<u>14,065</u>	<u>-</u>	-100.00%
Total Expenditures	<u>\$ 1,783,669</u>	<u>\$ 1,727,098</u>	<u>\$ 1,143,541</u>	<u>-35.89%</u>

SALARY DETAIL
2015/2016 Salaries
PUBLIC WORKS

	<u>Current</u> <u>Base</u>	<u>Increase</u> <u>Salary</u>	<u>Longevity</u>	<u>Gross</u>	<u>IMRF</u> <u>11.54%</u>	<u>FICA</u> <u>7.65%</u>	<u>Insurance</u>
(Laborer)	75,102	76,604	7.25%	82,158	9,328	6,285	23,965
(Crew Leader-GM)	58,673	59,846	7.25%	63,138	7,168	4,830	16,264
(Laborer)	-	41,600	0.00%	41,600	4,723	3,182	8,113
(Laborer-GM)	57,641	58,794	7.25%	59,970	6,809	4,588	8,403
(Fleet Manager)	-	-	0.00%	-	-	-	-
(Crew Leader)	46,888	47,826	2.00%	48,782	5,538	3,732	8,202
(Laborer)	44,721	45,615	2.00%	46,528	5,282	3,559	23,772
(Custodian)	40,784	41,600	0	41,600	4,723	3,182	8,113
Part-time Help	100,000	100,000	0.00%	100,000	11,353	7,650	-
Overtime	27,000	27,000	0.00%	<u>27,000</u>	<u>3,065</u>	<u>2,066</u>	<u>-</u>
TOTAL				510,775	57,990	39,074	96,832

**City of Country Club Hills
2015/2016 Budget**

COMMUNITY DEVELOPMENT

	FY 14/15 <u>Budget</u>	FY 14/15 <u>Actual</u>	FY 15/16 <u>Budget</u>	% <u>Change</u>
<u>Personnel Services</u>				
Payroll	\$ 163,114	\$167,313	\$ 160,125	-1.83%
Part-time Help	67,500	101,503	114,000	68.89%
Unemployment Comp.	7,650	-	-	
IMRF	28,702	35,250	-	
FICA	17,642	-	-	
Group Insurance	<u>47,250</u>	<u>4,713</u>	<u>-</u>	
Total Personnel Services	331,858	308,779	274,125	-17.40%
<u>Other Operating Expenditures</u>				
Office Supplies	2,000	9,611	6,456	222.80%
Petroleum Products	5,000	6,721	-	-100.00%
Motor Vehicle Maintenance	2,500	3,240	-	-100.00%
Misc. Operating Expenditures	<u>3,380</u>	<u>2,126</u>	<u>4,855</u>	43.64%
Total Other Operating Expen.	12,880	21,698	11,311	-12.18%
<u>Outside Services</u>				
Other Professional Services	75,200	110,008	100,000	32.98%
Inspections	9,780	10,080	10,000	2.25%
Engineering/Arch. Services	8,000	32,309	10,000	25.00%
Other Outside Services	<u>10,030</u>	<u>4,357</u>	<u>25,200</u>	151.25%
Total Outside Services	103,010	156,753	145,200	40.96%
<u>Professional Development</u>	<u>3,389</u>	<u>883</u>	<u>5,064</u>	49.42%
<u>Equipment Purchases</u>	<u>150,000</u>	<u>-</u>	<u>-</u>	-100.00%
Total Expenditures	<u>\$ 601,137</u>	<u>\$488,113</u>	<u>\$ 435,700</u>	<u>-27.52%</u>

**SALARY DETAIL
2015/2016 BUDGET**

COMMUNITY DEVELOPMENT

	Current <u>Base</u>	Increase <u>Salary</u>	<u>Longevity</u>	<u>Gross</u>	<u>IMRF 11.54%</u>	<u>FICA 7.65%</u>	<u>Insurance</u>
(Director of Inspectional Services)	70,000	70,000	0.00%	70,000	7,947	5,355	14,275
(Secretary)	45,073	45,974	0.00%	45,974	5,220	3,517	15,761
(Building Inspector)	43,285	44,150	0.00%	44,150	5,013	3,378	16,281
Part-time Help	20,000	24,000	0.00%	24,000	2,725	1,836	-
Part-time Bldg. Inspectors (4)	<u>47,500</u>	<u>90,000</u>	<u>0.00%</u>	<u>90,000</u>	<u>10,218</u>	<u>6,885</u>	<u>-</u>
TOTAL				274,125	31,122	20,971	46,317

City of Country Club Hills 2015/2016 Budget

Legal Services

	FY 14/15 <u>Budget</u>	FY 14/15 <u>Actual</u>	FY 15/16 <u>Budget</u>	% <u>Change</u>
<u>Outside Services</u>				
Special Legal Services	\$ 60,000	\$ 35,254	\$ 60,000	0%
Retainer/City Attorney	9,600	9,600	9,600	0%
Billable Services/Attorney	<u>190,000</u>	<u>229,059</u>	<u>190,000</u>	<u>0%</u>
Total Expenditures	<u>\$ 259,600</u>	<u>\$ 273,913</u>	<u>\$ 259,600</u>	<u>0%</u>

City of Country Club Hills 2015/2016 Budget

Boards & Commissions

	<u>FY 14/15</u> <u>Budget</u>	<u>FY 14/15</u> <u>Actual</u>	<u>FY 15/16</u> <u>Budget</u>	<u>%</u> <u>Change</u>
<u>Other Operating Expenditures</u>				
Historical Commission	\$ 600	\$ -	\$ 600	0.00%
Cultural Arts Commission	4,400	3,666	4,400	0.00%
Pastoral Commission	700	80	700	0.00%
Senior Citizens Commission	2,900	2,876	3,300	13.79%
Youth Commission	5,800	5,852	5,800	0.00%
Cable Commission	2,000	803	3,500	75.00%
Fish Commission	560	10	3,060	446.43%
Back to School Event	-	-	-	0.00%
Blood Commission	1,650	1,026	650	-60.61%
Environmental Commission	1,935	1,120	1,615	-16.54%
Economic Dev. Commission	300	300	1,500	400.00%
Veteran's Commission	2,000	954	1,250	-37.50%
Theater Commission	1,000	561	1,000	0.00%
Misc. Operating Expenditures	750	947	750	0.00%
Total Other Operating Expen.	24,595	18,194	28,125	14.35%
<u>Outside Services</u>				
Other Professional Services	2,525	7,992	2,525	0.00%
Commission Secretaries	3,400	5,955	3,400	0.00%
Other Outside Services	200	50	200	0.00%
Total Outside Services	6,125	13,996	6,125	0.00%
<u>Professional Development</u>				
	580	4,484	580	0.00%
Total Expenditures	<u>\$ 31,300</u>	<u>\$ 36,674</u>	<u>\$ 34,830</u>	<u>11.28%</u>

**City of Country Club Hills
2015/2016 Budget**

Emergency Preparedness

	<u>FY 14/15</u> <u>Budget</u>	<u>FY 14/15</u> <u>Actual</u>	<u>FY 15/16</u> <u>Budget</u>	<u>%</u> <u>Change</u>
<u>Other Operating Expenditures</u>				
Office Supplies	\$ 95	\$ -	\$ 95	0.00%
Petroleum Products	950	528	-	-100.00%
Motor Vehicle Maintenance	95	28	-	-100.00%
Clothing - Uniforms	152	-	152	0.00%
Misc. Operating Expenditures	<u>950</u>	<u>2,750</u>	<u>3,450</u>	<u>263.16%</u>
Total Other Operating Expen.	2,242	3,306	3,697	64.90%
<u>Outside Services</u>				
Computer Maintenance and Supplies	475	-	475	0.00%
Telephone and FAX	285	-	285	0.00%
Other Outside Services	<u>8,830</u>	<u>-</u>	<u>380</u>	<u>-95.70%</u>
Total Outside Services	9,590	-	1,140	-88.11%
<u>Professional Development</u>	<u>7,838</u>	<u>9,050</u>	<u>7,838</u>	<u>-0.01%</u>
<u>Equipment Purchases</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
Total Expenditures	<u>\$ 19,670</u>	<u>\$ 12,356</u>	<u>\$ 12,675</u>	<u>-35.56%</u>

**City of Country Club Hills
2015/2016 Budget**

Garbage

	FY 14/15 <u>Budget</u>	FY 14/15 <u>Actual</u>	FY 15/16 <u>Budget</u>	% <u>Change</u>
<u>Other Operating Expenditures</u>				
Office Supplies	\$ 500	\$ -	\$ 500	0.00%
Postage	20,000	18,403	21,600	8.00%
Total Other Operating Expen.	<u>20,500</u>	<u>18,403</u>	<u>22,100</u>	<u>7.80%</u>
<u>Outside Services</u>				
Scavenger and Disposal Services	948,000	912,008	988,000	4.22%
Total Outside Services	<u>948,000</u>	<u>912,008</u>	<u>988,000</u>	<u>4.22%</u>
Total Expenditures	<u>\$ 968,500</u>	<u>\$ 930,411</u>	<u>\$ 1,010,100</u>	4.30%

**City of Country Club Hills
2015/2016 Budget**

Transportation

	<u>FY 14/15</u> <u>Budget</u>	<u>FY 14/15</u> <u>Actual</u>	<u>FY 15/16</u> <u>Budget</u>	<u>%</u> <u>Change</u>
<u>Personnel Services</u>				
Part-time Help	\$ 92,206	\$ 102,181	\$ 129,206	40.13%
Full-time Help	41,973	42,211	100,163	138.64%
Unemployment Comp.	5,738	-	-	
IMRF	16,593	26,180	-	
FICA	10,265	-	-	
Group Insurance	12,500	-	-	
Total Personnel Services	179,275	170,572	229,369	27.94%
<u>Other Operating Expenditures</u>				
Office Supplies	1,750	2,058	1,750	0.00%
Petroleum Products	9,000	10,510	254,730	2730.33%
Motor Vehicle Maintenance	15,000	17,900	296,095	1873.97%
Misc. Operating Expenditures	2,820	1,378	2,820	0.00%
Total Other Operating Expen.	28,570	31,846	555,395	1843.98%
<u>Outside Services</u>				
Other Professional Services	4,600	4,440	4,600	0.00%
Telephone and Fax	3,500	5,785	5,590	59.71%
Other Outside Services	3,000	-	3,000	0.00%
Total Outside Services	11,100	10,225	13,190	18.83%
<u>Professional Development</u>	300	-	300	0.00%
<u>Equipment Purchases</u>	-	-	-	0.00%
Total Expenditures	\$ 219,245	\$ 212,643	\$ 798,254	264.09%

**SALARY DETAIL
2014/2015 BUDGET**

Transportation

	<u>Current</u>	<u>Increase</u>		<u>Gross</u>	<u>IMRF</u>	<u>FICA</u>	<u>Insurance</u>
	<u>Base</u>	<u>Salary</u>	<u>Longevity</u>		<u>11.54%</u>	<u>7.65%</u>	
Part time-Bus Drivers (5)	68,746	68,746	0.00%	68,746	7,805	5,259	-
Supervisor of Transportation & Fleet	41,150	41,973	0.00%	41,973	4,765	3,211	16,389
Auto Mechanic (Transfer from DPW)	53,193	54,257	7.25%	58,190	6,607	4,452	16,322
Auto Mechanic (F/T)	37,000	37,000	0.00%	37,000	4,201	2,831	12,000
Part time - Dispatcher (1)	23,000	23,460	0.00%	<u>23,460</u>	<u>2,901</u>	<u>1,795</u>	-
TOTAL				229,369	26,279	17,547	44,711

**City of Country Club Hills
2015/2016 BUDGET**

Parks and Recreation

	<u>FY 14/15</u>	<u>FY 14/15</u>	<u>FY 15/16</u>	<u>%</u>
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Change</u>
<u>Personnel Services</u>				
Payroll	\$ 72,142	\$ 69,367	\$ 72,142	0.00%
Part-time Help	175,000	174,086	132,000	-24.57%
Camp Counselors	66,000	135,210	72,000	9.09%
Unemployment Comp.	7,650	-	-	
IMRF	30,151	25,506	-	
FICA	23,955	-	-	
Group Insurance	20,000	-	-	
Total Personnel Services	394,898	404,169	276,142	-30.07%
<u>Other Operating Expenditures</u>				
Office Supplies	4,500	5,924	4,500	0.00%
Postal Charges	6,000	3,678	5,000	-16.67%
Cleaning Supplies	3,500	5,590	4,500	28.57%
Government Building Maintenance	48,500	64,286	50,000	3.09%
Misc. Operating Expenditures	25,000	8,272	42,879	71.52%
Total Other Operating Expen.	87,500	87,750	106,879	22.15%
<u>Programming</u>				
Youth Programs	105,500	104,197	109,500	3.79%
Adult Programs	21,750	17,011	22,250	2.30%
Public Relation Events	29,595	34,789	42,505	43.62%
Total Programming	156,845	155,997	174,255	11.10%
<u>Outside Services</u>				
Other Professional Services	14,650	11,534	14,650	0.00%
Telephone/Fax	7,500	11,475	7,500	0.00%
City Newsletter	10,000	-	-	-100.00%
Gas energy/pumps and heating	50,000	79,112	50,000	0.00%
Other Outside Services	10,900	41,379	16,100	47.71%
Total Outside Services	93,050	143,500	88,250	-5.16%
<u>Professional Development</u>	250	597	1,200	380.00%
<u>Equipment Purchases</u>	35,000	34,146	-	-100.00%
Total Expenditures	\$ 767,543	\$ 826,159	\$ 646,725	-15.74%

**SALARY DETAIL
2015/2016 BUDGET
PARKS AND RECREATION**

	<u>Current Base</u>	<u>Increase Salary</u>	<u>Longevity</u>	<u>Gross</u>	<u>IMRF 11.54%</u>	<u>FICA 7.65%</u>	<u>Insurance</u>
(Director of Parks and Recs)	70,727	70,727	2.00%	72,142	8,190	5,519	24,132
(Part-time Help)	175,000	132,000	0.00%	132,000	14,986	10,098	-
(Camp Counselors)	66,000	72,000	0.00%	<u>72,000</u>	<u>-</u>	<u>5,508</u>	<u>-</u>
TOTAL				276,142	23,177	21,125	24,132

**City of Country Club Hills
2015/2016 BUDGET**

Fire

	<u>FY 14/15</u> <u>Budget</u>	<u>FY 14/15</u> <u>Actual</u>	<u>FY 15/16</u> <u>Budget</u>	<u>%</u> <u>Change</u>
<u>Personnel Services</u>				
Payroll	\$ 1,423,953	\$ 1,458,540	\$ 1,597,258	12.17%
Part-time Help	350,000	483,386	262,000	-25.14%
Overtime Pay	80,000	157,527	80,000	0.00%
Unemployment Compensation	57,375	-	-	
IMRF	7,645	7,829	-	
FICA	52,391	-	-	
Group Insurance	<u>186,000</u>	<u>49,030</u>	<u>-</u>	
Total Personnel Services	2,157,364	2,156,311	1,939,258	-10.11%
<u>Other Operating Expenditures</u>				
Petroleum Products	15,000	17,553	-	-100.00%
Motor Vehicle Maintenance	73,000	85,637	-	-100.00%
Clothing - Uniforms	17,000	20,551	17,000	0.00%
Training Material Costs	3,750	6,904	8,250	120.00%
Gov't Building Maintenance	42,040	46,476	58,540	39.25%
Misc. Operating Expenditures	<u>66,440</u>	<u>108,021</u>	<u>109,438</u>	<u>64.72%</u>
Total Other Operating Expen.	217,230	285,143	193,228	-11.05%
<u>Outside Services</u>				
Other Professional Services	11,000	17,785	96,000	772.73%
Telephone and FAX	18,262	30,498	18,262	0.00%
Insurance Risk Charges	25,000	147,740	-	
Other Outside Services	<u>9,500</u>	<u>13,193</u>	<u>16,489</u>	<u>73.57%</u>
Total Outside Services	63,762	209,216	130,751	105.06%
<u>Professional Development</u>	<u>25,610</u>	<u>26,413</u>	<u>26,610</u>	<u>3.90%</u>
<u>Fire Pension Expense</u>	<u>355,233</u>	<u>-</u>	<u>465,000</u>	<u>30.90%</u>
<u>Equipment Purchases</u>	<u>131,940</u>	<u>132,279</u>	<u>-</u>	<u>-100.00%</u>
Total Expenditures	<u>\$ 2,595,906</u>	<u>\$ 2,809,362</u>	<u>\$ 2,754,847</u>	<u>6.12%</u>

**SALARY DETAIL
2015/2016 BUDGET**

FIRE

	<u>Current Base</u>	<u>Increase Salary</u>	<u>Longevity</u>	<u>Gross</u>	<u>FICA 7.65%</u>	<u>Insurance</u>	<u>IMRF 11.54%</u>
(Fire Chief)	104,915	104,915	0.00%	104,915	1,521	15,633	
(Deputy Chief)	90,000	94,800	0.00%	94,800	1,375	24,395	
(Administrative Assistant)	60,224	61,428	2.00%	62,657	4,793	15,726	7,114
(Lieutenant)	84,517	86,207	5.25%	90,733	1,316	8,786	
(Lieutenant)	84,517	86,207	5.25%	90,733	1,316	8,786	
(Lieutenant)	84,517	86,207	2.00%	87,931	1,275	24,385	
(Lieutenant)	84,517	86,207	2.00%	87,931	1,275	16,199	
(Lieutenant)	84,517	86,207	2.00%	87,931	1,275	23,811	
(Lieutenant)	84,517	86,207	2.00%	87,931	1,275	1,240	
(Engineer)	79,118	80,700	2.00%	82,314	1,194	24,304	
(Engineer)	79,118	80,700	3.75%	83,727	1,214	9,035	
(Engineer)	79,118	80,700	2.00%	82,314	1,194	16,852	
(Engineer)	79,118	80,700	2.00%	82,314	1,194	24,285	
(Engineer)	79,118	80,700	2.00%	82,314	1,194	23,732	
(Engineer)	72,337	73,784	0.00%	73,784	1,070	23,828	
(Firefighter)	68,082	69,444	0.00%	69,444	1,007	8,358	
(Firefighter)	53,668	54,741	0.00%	54,741	794	16,199	
(Firefighter)	53,668	54,741	0.00%	54,741	794	16,199	
(firefighter)	-	50,000	0.00%	50,000	725	8,786	
(firefighter)	-	50,000	0.00%	50,000	725	8,786	
(firefighter)	-	-	0.00%	-	-	-	
Retro Pay for Fy 2014		36,000	0.00%	36,000	522	-	
Part time Help	350,000	262,000	0.00%	262,000	20,043	-	
Overtime	80,000	80,000	0.00%	80,000	1,160	-	
TOTAL				<u>1,939,258</u>	<u>48,248</u>	<u>319,325</u>	<u>7,114</u>

City of Country Club Hills 2015/2016 Budget

Motor Fuel Tax

	<u>FY 14/15</u> <u>Budget</u>	<u>FY 14/15</u> <u>Actual</u>	<u>FY 15/16</u> <u>Budget</u>	<u>%</u> <u>Change</u>
<u>REVENUE</u>				
Motor Fuel Tax	\$ 475,000	\$ 545,806	\$ 475,000	0.00%
Grant/Bond	-	-	1,700,000	100.00%
Interest Earnings	<u>425</u>	<u>-</u>	<u>425</u>	<u>0.00%</u>
Total Revenue	<u>\$ 475,425</u>	<u>\$ 545,806</u>	<u>\$ 2,175,425</u>	<u>357.57%</u>
<u>EXPENDITURES</u>				
Other Operating Expenditures				
Street Maint. & Repairs	\$ 500,000	\$ 24,531	\$ 2,193,000	338.60%
Parkway Maintenance	45,000	-	75,000	66.67%
Street Lighting Power	40,000	45,777	40,000	0.00%
Storm Sewer Repairs	45,000	5,160	45,000	0.00%
Traffic Signal Maintenance	7,500	48,177	7,500	0.00%
Snow Removal/Ice Control	<u>100,000</u>	<u>275,315</u>	<u>200,000</u>	<u>100.00%</u>
Total Other Operating Expense	737,500	398,960	2,560,500	247.19%
Outside Services				
Engineer/Arch Services	<u>32,500</u>	<u>75,117</u>	<u>65,400</u>	<u>101.23%</u>
Total Outside Services	32,500	75,117	65,400	101.23%
Total Expenditures	<u>\$ 770,000</u>	<u>\$ 474,077</u>	<u>\$ 2,625,900</u>	<u>241.03%</u>
Net Revenue over Expenditures	<u>(294,575)</u>	<u>71,729</u>	<u>(450,475)</u>	
Other Sources & Uses				
MFT Reserve fund to utilize	<u>\$ 319,442</u>	<u>\$ -</u>	<u>\$ 500,000</u>	<u>56.52%</u>

**City of Country Club Hills
2015/2016 Budget**

Tax Increment Financing District

	FY 14/15 <u>Budget</u>	FY 14/15 <u>Actual</u>	FY 15/16 <u>Budget</u>	% <u>Change</u>
<u>REVENUE</u>				
Property Taxes	\$ -	\$ -	\$ 450,000	100.00%
Total Revenue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 450,000</u>	<u>100.00%</u>
<u>EXPENDITURES</u>				
Other Professional Services	1,650	3,844	750	-54.55%
Accounting & Auditing Services	10,000	0	10,000	0.00%
Engineering and Architectural	84,000	124,369	75,000	-10.71%
Construction Cost	2,600,000	740,545	2,675,000	2.88%
Interest Payment	51,140	0	51,140	0.00%
Principal Payment	<u>148,293</u>	<u>183,562</u>	<u>148,293</u>	<u>0.00%</u>
Total Expenditures	<u>\$ 2,895,083</u>	<u>\$ 1,052,320</u>	<u>\$ 2,960,183</u>	<u>2.25%</u>
Total Revenue over Expenditures	<u>\$ (2,895,083)</u>	<u>\$ (1,052,320)</u>	<u>\$ (2,510,183)</u>	<u>-13.29%</u>
Other Sources & Uses				
TIF Reserve	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,500,000</u>	<u>100.00%</u>

**City of Country Club Hills
2015-2016 Budget**

911

	<u>FY14/15</u> <u>Budget</u>	<u>FY14/15</u> <u>Actual</u>	<u>FY15/16</u> <u>Budget</u>	<u>%</u> <u>Change</u>
<u>REVENUE</u>				
9-1-1 Surcharge	\$ 90,000	\$ -	\$ 90,000	0.00%
Wireless Surcharge	91,000	-	91,000	0.00%
Interest Earnings	800	-	800	0.00%
Total Revenue	<u>\$ 181,800</u>	<u>\$ -</u>	<u>\$ 181,800</u>	<u>0.00%</u>
<u>EXPENDITURES</u>				
Community Relations	\$ 5,100	\$ 114	\$ 5,100	0.00%
Other Equipment Maint.	18,000	30,658	18,000	0.00%
Other Professional Services	17,000	8,114	17,000	0.00%
Computer Maintenance and Supplies	15,600	2,501	15,600	0.00%
Printing	200	-	200	0.00%
Telephone /FAX	20,000	39,254	20,000	0.00%
Membership Dues and Subscriptions	1,500	850	1,500	0.00%
Personnel Training and Conferences	12,000	3,486	12,000	0.00%
Other Equipment	15,000	146,932	15,000	0.00%
Total Expenditures	<u>\$ 104,400</u>	<u>\$ 231,909</u>	<u>\$ 104,400</u>	<u>0.00%</u>

**City of Country Club Hills
2015/2016 BUDGET**

Liability Insurance

	<u>FY 14/15 Budget</u>	<u>FY 14/15 Actual</u>	<u>FY 15/16 Budget</u>	<u>% Change</u>
<u>REVENUE</u>				
Property Taxes	\$ -	\$ -	\$ -	
Total Revenue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<u>EXPENDITURES</u>				
<u>Personnel Services</u>				
Unemployment Comp.	\$ -	\$ -	\$ 172,469	
Total Personnel Services	<u>-</u>	<u>-</u>	<u>172,469</u>	
<u>Outside Services</u>				
Casualty/Worker's Compensation	-	-	2,222,632	
Insurance Risk Charges	-	-	268,000	
Total Outside Services	<u>-</u>	<u>-</u>	<u>2,490,632</u>	
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,663,101</u>	
Revenue over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,663,101)</u>	
<u>Other Sources & Uses</u>				
Transfer In- General Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,663,101</u>	

**City of Country Club Hills
2015/2016 BUDGET**

FICA/IMRF

	<u>FY 14/15 Budget</u>	<u>FY 14/15 Actual</u>	<u>FY 15/16 Budget</u>	<u>% Change</u>
<u>REVENUE</u>				
Property Taxes	\$ -	\$ -	\$ -	0.00%
Total Revenue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
<u>EXPENDITURES</u>				
<u>Personnel Services</u>				
IMRF	\$ -	\$ -	\$ 434,916	
FICA	-	-	619,848	
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,054,764</u>	
Revenue over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,054,764)</u>	
<u>Other Sources & Uses</u>				
Transfer In- General Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,054,764</u>	

**City of Country Club Hills
2015/2016 Budget**

Capital Projects

	<u>FY 14/15</u> <u>Budget</u>	<u>FY 14/15</u> <u>Actual</u>	<u>FY 15/16</u> <u>Budget</u>	<u>%</u> <u>Change</u>
<u>REVENUES:</u>				
Bond Proceeds	-	-	-	100.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	100.00%
<u>EXPENDITURES</u>				
Expenditures	\$ -	\$ -	\$ 2,783,561	100.00%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,783,561</u>	100.00%
Revenue over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,783,561)</u>	
Other Sources & Uses				
Transfer General Fund	\$ -	\$ -	\$ 200,000	
Capital Reserves	-	-	2,725,600	
Total Other Sources & Uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,925,600</u>	

**Capital Projects Request (460.75)
2015/2016 Budget**

Community Development

Housing purchase and rehabilitation		\$150,000
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Fire Department

Fire Truck...July Payment thru 2018	96,111	
Ambulance.....total \$210,000 to finance year 2 of 7	30,000	
New Ambulance total \$210,000 to finance 7 years	30,000	
Fire Station Parking Lot/Training Tower	<u>500,000</u>	\$656,111

Police Department

Two (2) 2015 Ford Explorers @ \$25,500 each	51,000	
Vehicle decal prep and light install per vehicle \$10,000	20,000	
ALERTS mobile in-car computer data terminals	12,000	
Remove and install police radio comm and other emergency equipment between vehicles	10,000	
Police Station	<u>1,500,000</u>	\$1,593,000

Public Works

Traffic cones, barricades, snow fence and post	400	
Replacement chain saws and pruners	1,050	
Pre-wetting Salt Equip & Tank for 3 V Box Unit Salt @ \$5,000 ea.	15,000	
Calcium Chlorine tank & pumping equipment	12,000	
New Aerator & installation Hampton Ct. Retention Po	12,000	
(1) Ford F-250 pickup truck	26,000	
Replace 2004 pickup from accident	15,000	
2 International Salt Trucks @ 150,000 (yr 1 of 7 yr lea	43,000	
Emergency Generator for Public Works Bldg	<u>200,000</u>	\$324,450

Parks & Recreation

Baseball Field Repair		<u>\$60,000</u>
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Total Capital Requested For FY 15/16		\$2,783,561
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**City of Country Club Hills
2015/2016 BUDGET**

Debt Service

	<u>FY 14/15 Budget</u>	<u>FY 14/15 Actual</u>	<u>FY 15/16 Budget</u>	<u>% Change</u>
<u>REVENUE</u>				
Property Taxes	\$ 3,730,000	\$ -	\$ 3,900,000	4.56%
Total Revenue	<u>\$ 3,730,000</u>	<u>\$ -</u>	<u>\$ 3,900,000</u>	4.56%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal- Bonds	\$ 1,770,000	\$ -	\$ 1,835,000	3.67%
Interest- Bonds	2,219,929	-	2,320,850	4.55%
Total Debt Services	<u>\$ 3,989,929</u>	<u>\$ -</u>	<u>\$ 4,155,850</u>	4.16%
Total Expenditures	<u>\$ 3,989,929</u>	<u>\$ -</u>	<u>\$ 4,155,850</u>	4.16%

City of Country Club Hills 2015/2016 Budget

Water & Sewer Revenue

	FY 14/15 <u>Budget</u>	FY 14/15 <u>Actual</u>	FY 15/16 <u>Budget</u>	% <u>Change</u>
Water Sales	\$ 3,240,000	\$ 4,250,236	\$ 3,950,000	-7%
Sewer Sales	675,000	574,608	695,000	21%
Micellaneous		137,454.00		
Penalties	200,000	182,282	200,000	10%
Total Water Revenue	<u>\$ 4,115,000</u>	<u>\$ 5,144,580</u>	<u>\$ 4,845,000</u>	<u>-6%</u>
 Other Sources & Uses				
Water reserve fund to utilize	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 750,000</u>	

**City of Country Club Hills
2015/2016 BUDGET**

Water & Sewer Expenditures

	<u>FY 14/15</u> <u>Budget</u>	<u>FY 14/15</u> <u>Actual</u>	<u>FY 15/16</u> <u>Estimate</u>	<u>%</u> <u>Change</u>
<u>Personnel Services</u>				
Payroll	\$ 537,642	\$ 425,338	\$ 465,053	-13.50%
Part-time Help	135,250	76,229	135,250	0.00%
Overtime Pay	36,050	38,389	36,050	0.00%
Unemployment Comp.	13,388	0	11,475	-14.29%
IMRF/FICA	142,468	79,506	120,928	-15.12%
Group Insurance	<u>87,700</u>	<u>18,551</u>	<u>107,326</u>	<u>22.38%</u>
Total Personnel Services	952,498	638,013	876,083	-8.02%
<u>Other Operating Expenditures</u>				
Petroleum Products	19,450	13,969	-	-100.00%
Government Building Maintenance	7,050	6,760	7,250	2.84%
Water System Imp.	653,150	577,559	1,102,650	68.82%
Sewer System Imp.	212,560	204,030	150,260	-29.31%
Lake Michigan Water	1,350,000	1,553,775	2,050,000	51.85%
Misc. Operating Expenditures	<u>145,375</u>	<u>139,481</u>	<u>151,310</u>	<u>4.08%</u>
Total Other Operating Expend.	2,387,585	2,495,574	3,461,470	44.98%
<u>Outside Services</u>				
Other Professional Services	26,500	87,007	30,900	16.60%
Telephone and fax	21,500	49,350	29,600	37.67%
Gas & Electric/Pumps	21,500	32,583	22,100	2.79%
Engineering	195,000	26,084	86,500	-55.64%
Sidewalk Repairs	50,000	56,121	50,000	0.00%
Other Outside Services	<u>106,300</u>	<u>191,850</u>	<u>128,224</u>	<u>20.62%</u>
Total Outside Services	420,800	442,995	347,324	-17.46%
<u>Professional Development</u>	<u>2,920</u>	<u>3,742</u>	<u>6,120</u>	<u>109.59%</u>
<u>Equipment Purchases</u>	<u>68,014</u>	<u>53,395</u>	<u>78,412</u>	<u>15.29%</u>
Sub-Total Water & Sewer Expend.	<u>3,831,817</u>	<u>3,633,719</u>	<u>4,769,409</u>	<u>24.47%</u>
<u>Transfer to General Fund</u>	<u>2,000</u>	<u>-</u>	<u>40,000</u>	<u>1900.00%</u>
Total Water & Sewer Expenditures	<u>\$ 3,833,817</u>	<u>\$ 3,633,719</u>	<u>\$ 4,809,409</u>	<u>25.45%</u>

**SALARY DETAIL
2015/2016 BUDGET**

WATER & SEWER

	<u>Current</u> <u>Base</u>	<u>Increase</u> <u>Salary</u>	<u>Longevity</u>	<u>Gross</u>	<u>IMRF</u> <u>11.54%</u>	<u>FICA</u> <u>7.65%</u>	<u>Insurance</u>
(Director of Water & Sewer)	102,875	102,875	7.25%	110,333	12,527	8,441	16,905
(Water Operator)	79,816	81,412	7.25%	87,315	9,913	6,680	8,745
(Water Operator)	48,422	49,390	0.00%	49,390	5,607	3,778	24,458
(Water Operator)	43,160	44,023	3.75%	45,585	5,175	3,487	23,611
(Water Operator)	48,425	49,394	0.00%	49,394	5,608	3,779	8,745
(Supervisor of Utility Billing)	53,781	54,857	0.00%	54,857	6,228	4,197	790
(Utility Billing Clerk)	63,357	64,624	5.50%	68,179	7,741	5,216	24,072
(Utility Billing Clerk)	0	0	0.00%	-	-	-	-
Part-Time Help/Meter Readers	135,250	135,250	0.00%	135,250	15,355	10,347	-
Overtime	35,000	36,050	0.00%	36,050	4,093	2,758	-
TOTAL				<u>636,353</u>	<u>72,247</u>	<u>48,681</u>	<u>107,326</u>