

City of Country Club Hills
Budget Report
For 4 Months Ending August 31, 2017



City of Country Club Hills
Budget Report
For 4 Months Ending August 31, 2017

33%

| <u>Funds</u> | <u>Actual</u> | <u>Budget</u> | <u>%</u> | <u>Budget Remaining</u> |
|-------------------------|---------------|---------------|----------|-----------------------------|
| General Fund | | | | |
| Revenue | 8,366,630 | 21,743,606 | 38% | 13,376,976 |
| Expenditures | (6,643,007) | (19,738,283) | 34% | (13,095,276) |
| Net | 1,723,623 | 2,005,323 | | 281,700 |
| Special Revenue | | | | |
| Motor Fuel Tax | | | | |
| Revenue | 140,330 | 420,000 | 33% | 279,670 |
| Expenditures | (59,826) | (400,800) | 15% | (340,974) |
| | 80,504 | 19,200 | | (61,304) |
| 911 Fund | | | | |
| Revenue | - | - | #DIV/0! | - |
| Expenditures | (80,666) | - | #DIV/0! | 80,666 |
| | (80,666) | - | | 80,666 |
| TIF Fund | | | | |
| Revenue | - | - | #DIV/0! | - |
| Expenditures | (13,650) | - | #DIV/0! | 13,650 |
| | (13,650) | - | | 13,650 |
| Other * | | | | |
| Revenue | 873,515 | 3,307,202 | 26% | 2,433,687 |
| Expenditures | (873,515) | (3,307,202) | 26% | (2,433,687) |
| | - | - | | - |
| Net | (13,812) | 19,200 | | |
| Other Funds | | | | |
| Debt Service | | | | |
| Revenue | 1,818,831 | 4,080,677 | 45% | 2,261,846 |
| Expenditures | (146,671) | (4,005,504) | 4% | (3,858,833) |
| | 1,672,160 | 75,173 | | (1,596,987) |
| Capital Projects | | | | |
| Revenue | 305,264 | 2,140,000 | 14% | 1,834,736 |
| Expenditures | (238,559) | (2,137,210) | 11% | (1,898,651) |
| | 66,705 | 2,790 | | (63,915) |
| Enterprise Fund | | | | |
| Revenue | 2,300,977 | 6,165,378 | 37% | 3,864,401 |
| Expenditures | (2,469,275) | (5,939,438) | 42% | (3,470,163) |
| | (168,298) | 225,940 | | 394,238 |
| Net | 1,570,567 | 303,903 | | |

*Liability insurance/FICA/IMRF

General Fund Summary

33%

Revenue

| | <u>Actual</u> | <u>Budget</u> | <u>%</u> | <u>Budget Remaining</u> |
|------------------------------------|------------------|-------------------|------------|-----------------------------|
| By Source | | | | |
| Taxes | | | | |
| Property Taxes | 4,724,075 | 10,735,000 | 44% | 6,010,925 |
| Sales Tax | 742,691 | 2,500,000 | 30% | 1,757,309 |
| Local Use Tax | 129,412 | 340,000 | 38% | 210,588 |
| Telecom Tax | 118,028 | 400,000 | 30% | 281,972 |
| Video Gaming Tax | 11,753 | 25,000 | 0% | 13,247 |
| Utility Tax | 176,062 | 615,000 | 29% | 438,938 |
| Real Estate Transfer Tax | 94,675 | 165,000 | 57% | 70,325 |
| Foreign Fire Tax | 15,039 | 25,000 | 60% | 9,961 |
| Total Taxes | 6,011,735 | 14,805,000 | 41% | 8,793,265 |
| Licenses and Permits | 175,619 | 406,500 | 43% | 230,881 |
| Intergovernmental Revenue | | | | |
| State Income Tax | 588,495 | 1,760,000 | 33% | 1,171,505 |
| Replacement Tax | 9,253 | 25,000 | 37% | 15,747 |
| CCH Park District | 257,930 | 725,000 | 36% | 467,070 |
| Grants | 76,488 | 406,156 | 19% | 329,668 |
| Total Intergovernmental | 932,166 | 2,916,156 | 32% | 1,983,990 |
| Fines and Forfeitures | | | | |
| Tickets | 53,481 | 160,000 | 33% | 106,519 |
| Red Light | 344,304 | 1,250,000 | 28% | 905,696 |
| Forfeits | 5,098 | 5,000 | 102% | (98) |
| Local Penalties | 31,629 | 110,000 | 29% | 78,371 |
| Other | 77,158 | 96,000 | 80% | 18,842 |
| Total Fines and Forfeitures | 511,670 | 1,621,000 | 32% | 1,109,330 |
| Charges for Services | | | | |
| Ambulance Fees | 183,643 | 415,000 | 44% | 231,357 |
| Bus Fares | 3,294 | 9,000 | 37% | 5,706 |
| Garbage Collection | 357,879 | 1,176,700 | 30% | 818,821 |
| Parks & Rec fees | 82,295 | 155,550 | 53% | 73,255 |
| Miscellaneous | 2,399 | 3,000 | 80% | 601 |
| Total Charges for Services | 629,510 | 1,759,250 | 36% | 1,129,740 |
| Miscellaneous | 105,930 | 235,700 | 45% | 129,770 |
| | 8,366,630 | 21,743,606 | 38% | 13,376,976 |

General Fund Summary
Expenditures

33%

| | Actual | Budget | % | Budget Remaining |
|---------------------------|------------------|-------------------|------------|-------------------------|
| By Department | | | | |
| Legislative | 69,923 | 227,317 | 31% | 157,394 |
| Executive | 70,974 | 230,370 | 31% | 159,396 |
| Administrative | 1,151,770 | 2,787,620 | 41% | 1,635,850 |
| Police | 2,007,276 | 5,171,014 | 39% | 3,163,738 |
| Public Works | 469,080 | 1,383,321 | 34% | 914,241 |
| Community Development | 111,564 | 550,257 | 20% | 438,693 |
| Legal Services | 56,141 | 234,600 | 24% | 178,459 |
| Boards & Commissions | 14,301 | 49,685 | 29% | 35,384 |
| Emergency Preparedness | 5,138 | 12,120 | 42% | 6,982 |
| Garbage | 265,991 | 1,077,335 | 25% | 811,344 |
| Transportation | 206,777 | 695,027 | 30% | 488,250 |
| Parks & Recreation | 245,599 | 633,866 | 39% | 388,267 |
| Fire | 869,820 | 2,966,669 | 29% | 2,096,849 |
| IT/City events | 109,748 | 411,880 | 27% | 302,132 |
| Transfers out | 988,905 | 3,307,202 | 30% | 2,318,297 |
| Total Expenditures | 6,643,007 | 19,738,283 | 34% | 13,095,276 |

Special Revenue Funds Summary

33%

Revenue/Reserves

| | Actual | Budget | % | Budget Remaining |
|--------------------------|------------------|------------------|------------|-------------------------|
| By Fund | | | | |
| Motor Fuel Tax Fund | 140,330 | 420,000 | 33% | 279,670 |
| TIF #1 Fund | - | - | | - |
| 911 Surcharge Fund | - | - | | - |
| Liability Insurance Fund | 573,007 | 2,213,357 | 26% | 1,640,350 |
| FICA/IMRF Fund | 300,508 | 1,093,845 | 27% | 793,337 |
| Total | 1,013,845 | 3,727,202 | 27% | 2,713,357 |

Expenditures

| | | | | |
|--------------------------|------------------|------------------|------------|------------------|
| By Fund | | | | |
| Motor Fuel Tax Fund | 59,826 | 400,800 | 15% | 340,974 |
| TIF #1 Fund | 13,650 | - | | (13,650) |
| 911 Surcharge Fund | 80,666 | - | | (80,666) |
| Liability Insurance Fund | 573,007 | 2,213,357 | 26% | 1,640,350 |
| FICA/IMRF Fund | 300,508 | 1,093,845 | 27% | 793,337 |
| Total | 1,027,657 | 3,708,002 | 28% | 2,680,345 |

Other Funds Summary

33%

Revenue/Reserves

| | Actual | Budget | % | Budget Remaining |
|----------------------------|------------------|-------------------|------------|------------------|
| By Fund | | | | |
| Capital Projects | 305,264 | 2,140,000 | 14% | 1,834,736 |
| Debt Service | 1,818,831 | 4,080,677 | 45% | 2,261,846 |
| Waterworks & Sewerage Fund | 1,628,981 | 5,364,878 | 30% | 3,735,897 |
| Amphitheater | 671,996 | 800,500 | 84% | 128,504 |
| | | | | - |
| Total | 4,425,072 | 12,386,055 | 36% | 7,960,983 |

Expenditures

| | | | | |
|----------------------------|------------------|-------------------|------------|------------------|
| By Fund | | | | |
| Capital Projects | 238,559 | 2,137,210 | 11% | 1,898,651 |
| Debt Service | 146,671 | 4,005,504 | 4% | 3,858,833 |
| Waterworks & Sewerage Fund | 1,488,201 | 4,904,938 | 30% | 3,416,737 |
| Amphitheater | 981,074 | 1,034,500 | 95% | 53,426 |
| | | | | - |
| Total | 2,854,505 | 12,082,152 | 24% | 9,227,647 |

Property Tax Collections as of August 31, 2017

| Fund | FY17 | | Percentage Collected |
|---------|-----------------------|-------------------------|-------------------------|
| | Actual Collections | Budgeted Collections | |
| General | 4,724,075 | 10,735,000 | 44% |
| Bond | 1,818,831 | 4,080,677 | 45% |
| TIF | | - | |
| Totals | <u>6,542,906</u> | <u>14,815,677</u> | |

REVENUE AND EXPENDITURE SUMMARY
AMPHITHEATER
 Aug-17

| <u>REVENUE</u> | <u>BUDGET</u> | <u>MAY</u> | <u>JUNE</u> | <u>JULY</u> | <u>AUG</u> | <u>ACTUAL YTD</u> | <u>%</u> |
|-------------------------------|------------------|------------------|-----------------|------------------|----------------|-------------------|-------------|
| Ticket Sales Amphitheater | 650,000 | 185,100 | 130,517 | 161,051 | 120,765 | 597,433 | 92% |
| Pavilion Rental Fees | - | - | - | - | - | - | 0% |
| Food Ticket Collections | 50,000 | 2,200 | 10,868 | 25,834 | 26,919 | 65,821 | 132% |
| Sponsorships | 100,000 | 4,400 | 4,100 | 35 | 35 | 8,535 | 9% |
| Merchandise Sales | 500 | - | - | 207 | 207 | 207 | 41% |
| TOTAL REVENUE | 800,500 | 187,300 | 145,485 | 191,285 | 147,926 | 671,996 | 84% |
| EXPENDITURES | | | | | | | |
| Summer Interns | 30,000 | - | - | 2,599 | 4,523 | 7,122 | 24% |
| Office Supplies | 800 | - | - | - | - | - | 0% |
| Misc. Operating Expenditures | 9,500 | 90 | 3,150 | 4,007 | 547 | 7,794 | 82% |
| Clothing/uniforms | 2,000 | - | - | 581 | - | 581 | 29% |
| Food/Beverage Purchase | 18,000 | - | 6,108 | 9,506 | 7,375 | 22,989 | 128% |
| Other Professional Services | 174,700 | 875 | 76,035 | 92,175 | 48,191 | 217,276 | 124% |
| Performances | 747,000 | 300,775 | 130,066 | 185,199 | 49,506 | 665,546 | 89% |
| Advertising | 50,000 | 3,553 | 24,261 | 14,272 | 9,577 | 51,663 | 103% |
| Printing | 2,500 | 4,928 | 917 | 1,849 | - | 7,694 | 308% |
| Telephone & Fax | - | - | - | 123 | 135 | 258 | - |
| Computer Maintenance-Supplies | - | - | 150 | - | - | 150 | N/A |
| TOTAL EXPENDITURES | 1,034,500 | 310,221 | 240,687 | 310,311 | 119,854 | 981,073 | 95% |
| NET PROFIT (LOSS) | (234,000) | (122,921) | (95,202) | (119,026) | 28,072 | (309,077) | 132% |

Revenue and Expense Statement

Water & Sewer

Aug-17

| | <u>BUDGET</u> | <u>MAY-AUG</u> | <u>%</u> |
|------------------------------|------------------|-----------------------|------------|
| INCOME | | | |
| Water Sales | \$ 3,855,988 | 1,164,304 | 30% |
| Sewer Sales | 736,700 | 208,925 | 28% |
| Meter Sales | 10,000 | 3,300 | 33% |
| Penalties | 200,000 | 68,482 | 34% |
| Other Income | 7,590 | 1,903 | 25% |
| Reconnection Fees | 55,000 | 12,400 | 23% |
| Water Improvement Escrow | 484,600 | 165,440 | 34% |
| Water Lien Payments | 15,000 | 4,227 | 28% |
| | <u>5,364,878</u> | <u>1,628,981</u> | <u>30%</u> |
| EXPENSES | | | |
| Salaries | \$ 893,222 | 139,918 | 16% |
| Overtime | 36,050 | 2,705 | 8% |
| Supplies | 21,470 | 1,227 | 6% |
| Postage | 20,000 | 3,431 | 17% |
| Misc. Operating Expenditures | 4,090 | 733 | 18% |
| Materials/Equipment | 2,100 | 843 | 40% |
| Agricultural Supplies | 46,400 | 34,355 | 74% |
| Clothing/Uniforms | 9,250 | 1,005 | 11% |
| Maintenance | 65,250 | 2,871 | 4% |
| Water/Sewer Improvements | 1,217,200 | 704,792 | 58% |
| Lake Michigan Water | 2,082,000 | 446,140 | 21% |
| Other Prof. Services | 40,900 | 22,065 | 54% |
| Computer Maintenance | 69,324 | 2,793 | 4% |
| Advertising | 4,000 | - | 0% |
| Printing | 11,600 | 3,427 | 30% |
| Bank Fees | 19,000 | 8,418 | 44% |
| Telephone/Fax | 32,600 | 25,108 | 77% |
| Meters | - | - | #DIV/0! |
| Other Outside Services | 187,450 | 71,213 | 38% |
| Prof. Development | 6,520 | 9,357 | 144% |
| Equipment purchases | 136,512 | 7,800 | 6% |
| Depreciation (TBD) | - | - | - |
| | <u>4,904,938</u> | <u>1,488,201</u> | <u>30%</u> |
| Net Income (Loss) | | <u><u>140,780</u></u> | |