



Business Oriented ... Resident Friendly

**CITY OF COUNTRYSIDE
FISCAL YEAR 2020 ANNUAL BUDGET**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Countryside
Illinois**

For the Fiscal Year Beginning

May 1, 2018

Christopher P. Morrill

Executive Director

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BUDGET TRANSMITTAL



April 24, 2019

The Honorable Mayor Sean R. McDermott and Members of the City Council

Dear Mayor and Members of the Council:

Transmitted herewith is the Annual 2020 Fiscal Year Budget Document. The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Countryside, Illinois, for its Annual Budget document for the fiscal year ending April 30, 2019, which represents the third consecutive year that the City has received the award. In order to receive the award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting this document to the GFOA to determine its eligibility for another award.

Budget Process

The initial activity in the budget cycle typically begins in early fall. This year, the preliminary revenue forecast was put together for an October 24, 2018 presentation to the finance committee along with the initial requested budgets from each department head. The initial requested budget reflected a structurally balanced general fund after approximately \$1MM in interfund transfers to support capital outlays in the capital improvement fund. The City utilizes motor fuel tax revenues/reserves every other year to fund the current period's road resurfacing projects identified in the five-year resurfacing plan. The current budget cycle will utilize MFT funds to support the current year's resurfacing projects, which lessened the burden on the general fund to support them. Current year capital outlays in the capital improvement fund include equipment purchases, City Hall construction costs, and the local share of grant project outlays. Given the balanced general fund operations on conservative revenue projections, staff recommended abating all debt service tax levies for the fifth consecutive year.

At the December City Council meeting, at the recommendation of the City Administrator, Finance Director, and Treasurer, the City Council unanimously approved resolutions to fully abate all property tax levies for debt service on the City's outstanding bonds. Historically, the City has not filed an operating levy imposing property taxes to support City operations, pension costs, or any other costs. Additionally, with exception to the recessionary tax years 2009-2013, the City typically abates all debt service property tax levies thereby not extending property taxes to meet annual budgeted expenditures.

BUDGET TRANSMITTAL CONTINUED...

Budget Process Continued...

The Finance Committee met again on January 28, 2019. With respect to the general fund, budgeted revenues and expenses increased by just under \$230,000 while remaining balanced. The revenue forecast was revised upward primarily from a projected increase in sales taxes, other local taxes, and interest income. The adjustment in interest income was related to the interfund loan to the TIF District and the projected increase in incremental EAV and taxes to be collected in TIF Fund, as well as growth stemming from portfolio allocations to more attractive security selections. The increase in sales tax was projected based on additional data points available through November and reflected significant growth demonstrated through 12 month rolling averages.

On the expense side, the general fund budget was also adjusted upward by nearly \$230K primarily from changes in the Finance, General Administration, and IT Departments. Changes in Finance were related to an increase in operating transfers to the Capital Fund to support additional City Hall related outlays for equipment upgrades and potential construction contingencies. The administration budget was adjusted upward from an increase in projection tax sharing payments under the Phelan Dodge redevelopment agreement and significant growth in sales tax generation from the dealership. The IT budget was increased to accommodate a programming retainer to integrate new ERP and document management software.

At the January requested budget presentation, other fund highlights were presented and summarized with no notable imbalances other than planned drawdowns in the capital and water funds to cover the City Hall project and East Avenue water main projects respectively. In addition, the current year's street resurfacing projects are funded primarily from motor fuel tax revenues and accumulated reserves, with the exception of the Barton Road project, which had to be carved out to capital fund based on MFT funding limitations. This project carve out increased the interfund transfer from the general fund to the capital fund by approximately \$90,000.

The Finance Committee met for a third time in the budget cycle on April 10, 2019 with what was perceived by staff and elected officials as the final pass in the budget cycle. The general fund remained balanced with further increases on both the revenue and expense sides. Revenues were adjusted for additional sales tax growth and per capita projected increases in shared income taxes. Additional revenue growth also came from increases in the use tax resulting from the Wayfair court ruling. On the expense side, the budget was increased primarily from an upward revision in transfers out to the capital fund to cover additional capital needs related to equipment and construction cost contingencies for the City Hall municipal project.

The Finance Director gave a final budget presentation to the Council and the Public at the Public Hearing on April 24, 2019. Following the public hearing, the City Council approved the 2020 Annual Budget at the fund level as Ordinance 19-05-O in line with City Council's practice to pass a balanced budget by fiscal year end of the preceding budget year. Also in line with historic practice and Illinois budget law, the City analyzed the projected 2019 year-end figures and completed a Supplemental Appropriations (Ordinance 19-06-O) approved by the City Council. According to Illinois budget law, amendments require approval by a two-thirds vote of the governing body. Subsequent to the approval of the budget, the Finance Director began forecasting the annual budget on a monthly basis with allocations based on prior year cash flow trends to match forecasted spending patterns. This practice historically produces better variance trending and analysis in the Monthly Treasurer's Reports.

BUDGET TRANSMITTAL CONTINUED...

Budget Calendar for Fiscal Year 2020

ACTIVITY	DISCUSSION/CONSIDERATIONS	TIMELINE
Finance department projects revenues, salaries, benefits	Projected benefit costs, revenue assumptions	Oct
Department head meetings - requested budgets	Operating costs, capital costs, other needs	Oct
1st Requested Budget to Finance Committee	Priorities, needs, challenges this budget cycle	Oct/Nov
Additional department head meetings as required	Priorities, needs, challenges, adjustments	Nov/Dec
Updated Requested Budget to Finance Committee	Ability to balance budget without Tax Levy	Nov/Dec
Finance/Administration make recommendation on Tax Levy	Ability to balance budget without Tax Levy	Nov/Dec
City Council takes consideration on bond abatements	Ability/willingness to balance without Levy	Dec
Additional department meetings as required	Priorities, needs, challenges, adjustments	Jan
Refresh projections with new data points through Nov/Dec	Project costs, trends, and assumptions	Jan
Infrastructure Committee/Water Committee	Update capital/five year plans	Jan
Updated Requested Budget to Finance Committee	Committee/staff recommendations, adjustments	Jan
Coffee with the Mayor forum	Update the public on current projects/initiatives	Jan
Additional department head/committee meetings as needed	Discuss/update operating and capital priorities	Feb
Updated Requested Budget to Finance Committee as required	Ongoing issues, balance, priorities, needs	Feb
Additional department head/committee meetings as needed	Discuss/update operating and capital priorities	Mar
Refresh projections with new data points through Feb	Projected costs, trends, and assumptions	Mar
Updated Requested Budget to Finance Committee	Committee/staff recommendations, adjustments	Mar
Final Finance Committee presentation if needed	Updated projections, final outlook for budget yr	Apr
Conduct Public Hearing to present budget to public/Council	Summary/presentation of final requested budget	Apr
City Council takes action on appropriations ordinance	Provides legal level of authority for expenditures	Apr
Year end projections to determine amendments to prior year	Carry over projects, unexpected events, etc.	Apr
Subsequent Appropriations Ordinance for consideration	Carry over projects, unexpected events, etc.	Apr
Coffee with the Mayor Forum	Update the public on current projects/initiatives	Apr
Project annual budget monthly and input into ERP system	Contractual considerations, prior year results	May
Provide copies of approved budget to department heads	Develop final departmental sections	May
Complete/update departmental sections of budget book	Articulate budget priorities/values/goals	Jun/July
Complete/update statistical, summary and other schedules	Update summary of long term plans, goals, values	Jun/July
Review and respond to prior year GFOA comments	Updated document accordingly	Jun/July
Submit final document to the GFOA for consideration of award	Evaluation of Mandatory Criteria in document	July/Aug

BUDGET TRANSMITTAL CONTINUED...

Development of Entity Wide Strategic Goals and Strategies

According to GFOA best practices, strategic planning is a management tool designed to help organizations assess the current environment, anticipate and respond appropriately to changes therein, envision the future, increase effectiveness, and to develop commitment to the mission. The strategic vision, goals, and focus areas provide a consensus desired output, while the budget related programs and objectives/measures provide a benchmark to achieving those goals.



MISSION STATEMENT

To provide high quality, cost effective services to citizens and the business community and to deliver those services in a unified, professional, honest and respectful way

STRATEGIC VISION, GOALS, AND FOCUS AREAS:

- (1) **HIGH QUALITY COMMUNITY SERVICE DELIVERY:** Ongoing and long term commitment to providing above market community service levels, public safety/welfare, and other programs

<u>BUDGET RELATED PROGRAMS</u>	<u>OBJECTIVES/MEASURES</u>
○ 50/50 Tree Program	(A) Maintain funding for existing programs (20-21)
○ Sidewalk/Senior Apron Plowing	(B) Expand programs for needy families (20-21)
○ Spring Clean/Brush Programs	(C) Renegotiate vendor fees for programs (20-21)
○ Reimbursement Programs	(D) Create new drainage improvement plan (20-21)
○ Donations	(D) Administer/self fund new community events (21)
○ IDOT/DHS Grant Programs	(E) Implement/fund programs for at risk community groups and constituents (20-22)
○ Citizens Police Academy	

- (2) **EFFICIENT AND TRANSPARENT OPERATIONS:** Commitment to departmental, council, and stakeholder collaboration and to efficient processes, operations, and plans. Ongoing support for staff professional development.

<u>BUDGET RELATED PROGRAMS</u>	<u>OBJECTIVES/MEASURES</u>
○ Community Relations Expense	(A) Continue "Coffee with the Mayor" program
○ Training Expense	(B) Establish new outreach programs to discuss the development of the City Hall project (20-21)
○ Memberships/Licenses	(C) Implement/integrate new document management and enterprise-wide software solutions (20-21)
○ Software/Hardware Expenses	(D) Pursue professional certifications (20)
○ Contractual/Consulting Fees	(E) Submit audit and budget documents for "best practice" awards programs annually

BUDGET TRANSMITTAL CONTINUED...

Development of Entity Wide Strategic Goals and Strategies Continued...

- (3) PLANNING/COMMUNITY DEVELOPMENT/ ECONOMIC RESOURCE MANAGEMENT: Ongoing and long term commitment to community investment, asset stewardship, environmental sustainability, and advancement of City's economic base

<u>BUDGET RELATED PROGRAMS</u>	<u>OBJECTIVES/MEASURES</u>
○ Fees in Lieu of Tax	(A) Negotiate new Fee in Lieu agreements on proposed non-conforming uses (20-22)
○ Tax Sharing Programs	(B) Utilize grant programs to develop La Grange Corridor and Brainard Ave bike path (20)
○ Grant Revenues/Expenses	(C) Implement net zero on City Hall Project (20-21)
○ Capital Outlays	(D) Leverage new city hall investment as catalyst for redevelopment along Joliet Rd Corridor (20-22)
○ Professional Fees	
○ Contractual/Consulting Costs	

- (4) LONG TERM CAPITAL PLANNING AND STEWARDSHIP OF INFRASTRUCTURE ASSETS: Maintain commitment to annual maintenance, capital replacement, and five year plans

<u>BUDGET RELATED PROGRAMS</u>	<u>OBJECTIVES/MEASURES</u>
○ Motor Fuel Taxes	(A) Update and administer five year capital and street resurfacing plans annually
○ Infrastructure/Capital Outlays	(B) Implement annual hydrant exercising plan
○ Maintenance Expense	(C) Create and update five-year revenue and expense forecasts for General Fund

- (5) EFFICIENT AND EQUITABLE FINANCING OF PROGRAMS, ASSETS, AND SERVICES
Ongoing and long term commitment to diversified (transient produced) revenue streams and careful consideration of stakeholder values and interests in financing and operating plans

<u>BUDGET RELATED PROGRAMS</u>	<u>OBJECTIVES/MEASURES</u>
○ Fuel/Gaming/Hotel Taxes	(A) Facilitate new sales tax redevelopments (20-21)
○ Bond Abatements	(B) Complete new city hall financing plan with limited reliance on property tax levy to cover debt service obligations (20-24)
○ Sponsorship Revenue	(C) Create new TIF District to facilitate redevelopment of former City Hall site (20-21)
○ Debt Proceeds	(D) Outperform investment benchmarks (20-22)
○ Overtime Cost Reduction	
○ Home Rule Sales Tax	
○ Investment Income	

PLEASE SEE "DEPARTMENTAL SECTION" OF THIS BUDGET DOCUMENT ON PAGES 65 THROUGH 130. THE DEPARTMENTAL SECTION SHOWS THE LINKAGE BETWEEN INDIVIDUAL DEPARTMENTAL GOALS AND ACCOMPLISHMENTS WITH THE ENTITY WIDE STRATEGIC GOALS, VISION, AND FOCUS AREAS NOTED ABOVE. THE OBJECTIVES AND MEASURES PROVIDE BENCHMARKS TO TRACK THE LEVEL OF ATTAINMENT OF THE GOALS

BUDGET TRANSMITTAL CONTINUED...

Development of Entity Wide Strategic Goals and Strategies Continued...

- (1) HIGH QUALITY COMMUNITY SERVICE DELIVERY: The City has long maintained its commitment to providing above market service levels. The 50/50 tree program reimburses qualifying residents for up to 50% of the cost of removing dead or nuisance trees with a dollar cap of \$500.00, and has a current budget of \$40K. The City's Public Works Department plows all driveway aprons (for Senior Citizens) and sidewalks in the City. In the spring, the City provides a Spring Clean program. With respect to yard waste, the Public Works department also maintains a Leaf and Brush Pickup Program from April to October every calendar year. Lastly, the City provides numerous reimbursement programs to residents who utilize certain services in other communities that the City does not provide. Reimbursements include community pool fees, library fees, and memberships, etc.
- (2) EFFICIENT AND TRANSPARENT OPERATIONS: City management and elected officials maintain collaboration with the community through public meeting interaction and programs such as the "Coffee with the Mayor" forum where City officials discuss important plans with and seek feedback from the community. All budget communications are done at public committee meetings. The City has consistently supported the use of cost effective operating plans, new technologies, and employee development to achieve operational efficiencies.
- (3) PLANNING/COMMUNITY DEVELOPMENT/ECONOMIC RESOURCE MANAGEMENT: The City is a party to several different tax sharing agreements with various car dealers which facilitated property redevelopments and expansions as well as the generation of incremental sales taxes to finance City operations/capital investment. In 2010, the City created the La Grange Road Arterial Road Corridor (ARC) which requires Fees in Lieu of Taxes for prospective businesses in the corridor that do not generate sales tax on at least 50% of total revenues. This program helps preserve the City's retail base and generates additional revenues from non-conforming zoning uses.
- (4) LONGTERM CAPITAL PLANNING AND STEWARDSHIP OF CAPITAL ASSETS: The City has long maintained its commitment to capital and infrastructure investment and even maintained this commitment when resources were constrained. The Infrastructure Committee and City Engineer continuously update the street condition map and the five-year street improvement plan. Motor Fuel Tax dollars are utilized every other year on this program with significant additional general fund support on a pay as you go basis. New water main replacements are performed annually based on conditions assessments.
- (5) EFFICIENT AND EQUITABLE FINANCING OF PROGRAMS/ASSETS/SERVICES: When the economic shocks of the recession were being deeply felt by the City, management made a concerted effort to enhance revenue diversification and to mitigate the effect of sharp declines in sales taxes and retail activities. New revenues included the establishment of a restaurant tax, vehicle fuel tax, and a video gaming tax. The City also increased the home rule sales tax rate several years ago to reduce the effect of lower retail sales in the recessionary periods. The common theme of the revenue diversification was to maximize revenues from several different transient sources versus revenue solely and directly borne by the City's constituency. The City carefully and skillfully assessed stakeholder burden and appropriate funding sources as it developed the financing plan for the new City Hall project (without the use of property taxes).

BUDGET TRANSMITTAL CONTINUED...

Priorities and Issues

As previously noted, and consistent with long established policy preferences, the City Council desired to deliver a balanced budget that maximized funding for capital projects without the assessment of property taxes on the residents and local businesses. In this period, the capital budget was extensive as well. Total Capital Fund budgeted outlays are just under \$7.5MM this year. The bulk or about \$6.3MM is related to the new City municipal complex project, which includes the design and construction of a 34,000 sq. ft. facility accommodating a City Hall and Police Department. The site was acquired in 2016 while calendar year 2017 was spent on the design, construction documents, and bid processes. In the fall of 2017, site grading and underground utility work was performed. In February of 2018, the City's construction manager bid out the trade contracts and construction commenced in the summer of 2018. As of the close of FY 2019, the project was about 85% complete.

Since 2015, construction materials and labor costs have been increasing at average annual rates exceeding 4.6% and 3.3% respectively according to the department of labor. In addition, the Mayor and City Council have embraced and committed to a sustainable project approach. In the early stages, the City Hall project targeted LEED Silver certification although the project now has a net zero target meaning that it is designed to generate as much energy as it consumes. The green nature of the project and inflation pressures increased the final master project budget above what it was initially targeted at. Despite these pressures, projected debt service on the final City Hall financing costs appear to be sustainable in the context of the City's long term operating forecasts without the use of property tax extension.

Although the municipal complex is being funded largely from unused debt proceeds from bonds issued in 2017 and 2018 respectively, there is just under \$1.7MM in other capital outlays that are supported through General Fund transfers including new security camera replacements, new public works equipment, street resurfacing projects, and the local match portion of the streetscape grant projects. The City continues to maintain its commitment to significant annual infrastructure investment.

The financial condition of the State of Illinois continues to be a challenge for local governments. The State is experiencing prolonged and ongoing political divisions that have led to credit concerns and a backlog of unpaid bills. Because of these financial, credit, and budget concerns, State legislation has been passed to reduce the local government's share of income taxes and sales taxes (via an administrative fee). In addition, local government debt issues are assessed an Illinois premium from investors (50 to 75 basis point wider yields on comparable credits versus out of state issuers).

Pursuant to favorable Circuit Court and Appellate Court Rulings, the police pension fund has been enjoined from awarding inflated and illegal pension benefits to its member. The historical practice of awarding these inflation benefits to retirees significantly affected the financial condition of the police pension fund. Contributions were made by the City on acceptable assumptions while the fund's actuary calculated the required contribution on inflated and unsustainable assumptions.

Short Term Factors

Several short-term factors affected the current fiscal year budget including interest rate and Inflation impacts, consumer spending/personal consumption in the local market, current trends in the auto industry, collective bargaining matters, and changes in benefit costs.

BUDGET TRANSMITTAL CONTINUED...

Short Term Factors Continued...

Underlying interest rates have direct and indirect impacts on the budget and touch a number of different items. They directly affect borrowing costs, investment income, and gains/losses on both City investments and pension assets, which in turn affect the City's required pension contribution. Investment income was budgeted up due to a change in asset allocation from mainly very short-term money market instruments to a more diversified three-year duration portfolio. Police pension expenses continue to rise as they are reflected on a level percentage of payroll basis. Given annual COLA increases and steps, annual pensionable payrolls continue to rise. Smoothed investment returns have also had a significant impact on the required contribution to the fund with substantial returns in 2017 and somewhat rocky returns in 2018 primarily based on the significant declines in the December.

Interest rates and inflation affect consumer spending and more importantly for the City, low rates and inflation have had a strong positive impact on auto sales for the past several years. The general fund's primary revenue source is sales tax (approximately 68% of total general fund revenues) with about 43% of the sales taxes coming from the auto, service, and fueling industry. Effectively, about 29% of the total general fund budget is generated from sales taxes from the auto dealerships and fueling stations in the City. Low interest rates and manufacturer incentives have fueled the run over the last couple of years. The sales tax base is also seeing significant double digit growth from the Furniture/Household, Drinking and Eating Places, and General Merchandise sectors. The City welcomed a new retailer, Floor and Décor, about two years ago which is now in the City's top ten sales tax base. Overall, sales taxes are growing at multiples of inflation – CPI over the past five years has averaged around 1-1.5% versus the annual average sales tax growth rate of 3.2%.

The collective bargaining agreement with the Police Sergeants and Patrol Officers has expired as of April 30, 2019. All other bargaining units and non-union wages are projected at 2% in this budget cycle. Although the COLA increases for covered police employees are also projected to grow by 2%, the parties are unsettled on this increase at this time. Lastly, the expense budgets for benefit costs were revised downward based on the City's IPBC (health and dental insurance pool) final renewal rates for these benefits respectively. The City dissolved its former benefit subpool and joined a new larger subpool to gain economies of scale. In fact, the City's health insurance renewal rate was reduced from a 1.4% increase (prior year) and an initial budget forecast of 2.5% to a current year decrease of .1% based on final renewal numbers. The new subpool is expected to maintain a low stable rate going forward consistent with what we have achieved in the first two years.

Long Term Considerations and Financial Plans

As previously noted, the City is committed to providing long term value for the community. At the core of this value proposition is the care and stewardship of assets and commitment to infrastructure and capital investment. Although Bonds and other forms of financing have been used to support very large capital investment and economic development programs, the City primarily relies on operating surpluses and grant programs to support annual capital spending. As a matter of prudent financial management, the City projects longer term operating/capital budgets and trends, and then adjusts them annually based on short-term effects and other considerations including any changes in priorities. These longer-term financial plans take the form of the five-year general fund projections and schedules contained in the debt and capital improvement summary sections that reflect the City's five year capital plans for resurfacing projects, other governmental, and business-type capital investments.

BUDGET TRANSMITTAL CONTINUED...

Long Term Considerations and Financial Plans Continued...

The City is keenly aware of the effects of the business cycle on the City's revenue streams. As noted, the City relies on economically sensitive revenue items including sales taxes, gaming taxes, restaurant taxes, and state shared income taxes—all of which could be severely impacted by an economic downturn (particularly the trough of the business cycle). The City uses external sources to forecast forward factors affecting the City's streams including benchmarks such as Real GDP and CPI estimates provided by the US Congressional Budget Office (CBO). The five year general fund forecast and capital plans for governmental and business type funds utilize these projections to model revenue sensitivity and available funding for capital projects. All of these noted long-term plans are absorbing some declines in real GDP forecast over the next five years. We would expect most of the City's economically sensitive streams to follow this general trend. When confronted with economic pressures, the City historically evaluates cost reductions, program priorities, revenue policies/options, and adjustments to capital funding if appropriate. The City also maintains significant reserves and a levy option for additional flexibility.

Financial Summary and Overview of Final Budget

The final budget was presented at the Public Hearing, which preceded the regular board meeting on April 24, 2019 where the City Council approved the final budget. Also at this City Council meeting, staff presented, and the City Council approved, a budget amendment for the FY 2019 budget year. The City historically amends budgets before year-end to account for unexpected events, carryover projects, and unbudgeted needs that surface, etc. The Mayor also hosted a "Coffee with the Mayor" forum about a week after the passage of the budget with the architects and construction managers to discuss the City Hall/Police facility and related capital budget and scope. This forum was used throughout the current budget cycle to discuss significant budget initiatives, programs, and priorities. In addition, community stakeholders had opportunities to discuss budget priorities, projects, and initiatives at public committee meetings including finance, infrastructure, and water committees where five year plans were discussed.

Financial snapshots of all City Funds are summarized as follows:

FUND NAME	REVENUES	EXPENDITURES	NET
GENERAL CORPORATE	14,166,315	14,166,315	-
MOTOR FUEL	149,348	320,550	(171,202)
HOTEL/MOTEL	435,620	435,620	-
COMMERCIAL TIF	546,000	546,000	-
CAPITAL PROJECTS	2,532,878	7,461,387	(4,928,509)
DRUG FORFEITURE	105,350	436,350	(331,000)
WATER	4,673,391	6,108,584	(1,435,193)
SEWER	25,950	45,881	(19,931)
FLAGG CREEK GOLF COURSE	1,142,200	1,142,200	-
TOTAL	23,777,052	30,662,887	(6,885,835)

BUDGET TRANSMITTAL CONTINUED...

Financial Summary and Overview of Final Budget Continued...

General Fund (Major/Govt): The approved budget is balanced with nearly \$1.7MM in general fund transfers to support capital projects and equipment expensed through the Capital Project Fund. Revenues/Other Financing Sources are up by \$1.006MM/7.6% over the prior budget due principally to growth in sales taxes, investment income, and an increase in insurance reserves. Expenses are also up \$1.006MM/7.6% from interest expense on new bonds to support the City Hall project, and an increase in transfers out the capital fund to support the current year's capital projects previously detailed herein.

Hotel/Motel Fund (Major/Govt): Projected FY 19 revenues reflect some contraction in Hotel Taxes primarily from the Holiday Inn Construction project and related trends – we expect that trend to begin to reverse in the current budget period. Major community events such as the CBA Carnival, Holiday Events/Decorations, the Summer Concerts Series, etc. are supported largely by sponsorship contributions. Other important costs include advertising and marketing costs to support the business community in Countryside.

Commercial TIF Fund (Major/Govt): Incremental property taxes and EAVs in the TIF District are projected to grow in the 2018 tax year from completed construction on the Ettleson Hyundai project. Revenues are expected to grow to \$545K from the 2019 budget of \$359K. The revenue growth will help accelerate repayment to the general fund under the TIF note (\$7.8MM balance at FYE 2019).

Capital Fund (Major/Govt): The fund is reflecting approximately \$7.5MM in total investment primarily from construction outlays on the City Hall project (\$6.3MM). Other outlays include equipment upgrades and replacement. Funding will come from the remaining bond reserves, the General, and Drug Funds.

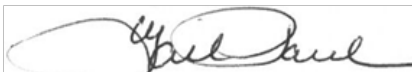
Water Fund (Major/Proprietary): Projected a 6-cent pass through rate increase from the Village of McCook/City of Chicago. The Water Fund is reflecting a \$1.435MM drawdown after approving a capital water main replacement project on East Avenue for \$2.1MM. Reserves are sufficient to absorb this.

Sewer Fund (Major/Proprietary): The Sewer Fund is also reflecting a drawdown of just under \$20K after absorbing that same amount in outlays as related to the Pleasantdale Court relining project. The sewer fund has sufficient reserves to cover the drawdown.

Flagg Creek (Major/Proprietary): Operations are balanced this year with approximately \$49K budgeted for infrastructure improvements and equipment outlays and after absorbing a projected profit sharing distribution to the member governments for \$75K.

In Closing: I would like to extend my sincere gratitude to Mayor McDermott and the City Council, other Elected Officials and Department Heads/Staff for their input and assistance in this important process.

Sincerely,



Gail Paul
City Administrator



CITY OF COUNTRYSIDE - PRINCIPAL OFFICIALS

CITY COUNCIL



MAYOR
Sean R. McDermott

WARD 1



ALDERMAN
Jim Jasinski



ALDERMAN
John Finn

WARD 2



ALDERMAN
Tom Mikolyzk



ALDERMAN
John Von Drasek

WARD 3



ALDERMAN
Mark Benson



ALDERMAN
Scott Musillami

As of April 30, 2019

OTHER ELECTED OFFICIALS

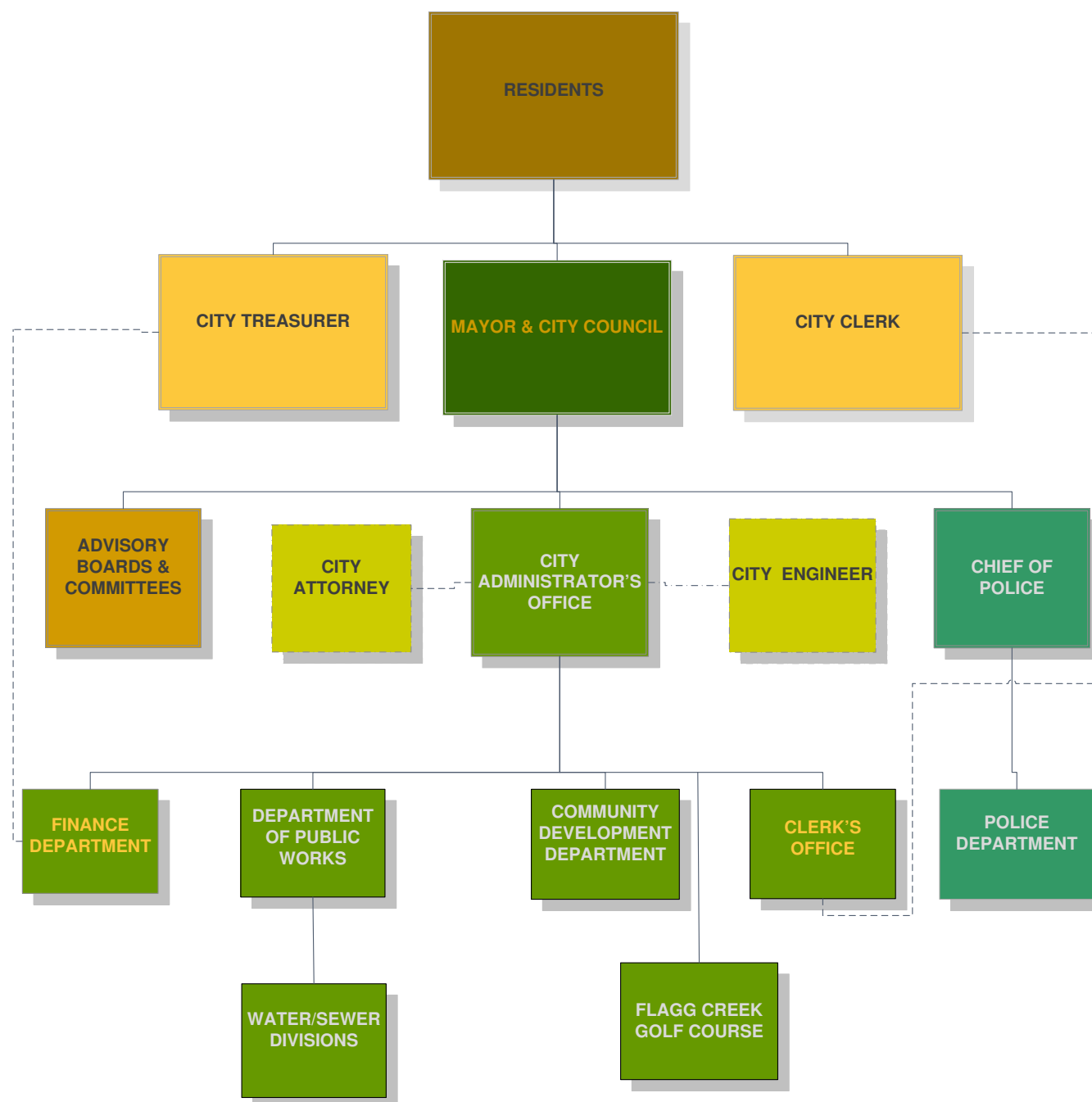


City Treasurer
Caryn Stancik



City Clerk
Susan Burdett

CITY OF COUNTRYSIDE - ORGANIZATIONAL CHART



* Fire Protection Services are provided by the Pleasantview Fire Protection District – a separate taxing body created through referendum. The South Lyons Sanitary District and the La Grange Highlands Sanitary District perform sanitary sewer services in parts of the City, which were also formed through referendum. Please see the community profile section to follow for additional information.



COMMUNITY PROFILE

History:

A reflection on the City's name, the country land in and around Countryside was originally inhabited by the Potawatomie Native American Indians and later by early American pioneers in the beginning of the 19th century. Early settler Joseph Vial and his family were among the first people to settle in the Countryside area in 1833. The area remained large expanses of rural farmland until the Great Chicago Fire of 1871, when the fire sent thousands of City dwellers into what is now the West Suburban Chicago Region. With land selling for only \$2 an acre, areas such as Countryside offered a respite from the congestion and industry in Chicago.

Despite the settlement of these early Countryside inhabitants, the area largely remained a quiet farming community until the post World War II era when suburban areas such as Countryside began to experience explosive growth. Countryside and many of its Western Suburban neighbors sustained similar housing booms as City residents began to construct new homes in the area. These new pioneers came looking not for farmland this time but rather for affordable homes and safe places to raise and educate their children. The area's first residential subdivision was LaGrange Terrace, built in 1947; it was later followed by the Don L. Dise and Edgewood Park subdivisions in the 1950's. Countryside began its transformation into a bedroom community for workers commuting into Chicago.

Following inquiries from surrounding incorporated communities, the City of Countryside was officially incorporated in 1960. With a 1960 population of about 2,000, the City has since almost tripled its original population, primarily through annexation of surrounding residential areas. Among the first orders of business for the new city was street construction and building a water works system, both of which were developed in the 1960's. The construction of the Stevenson Expressway in the mid-1960's, when combined with the heavily traveled LaGrange Rd., also created a great deal of retail and industrial growth in and around Countryside through the 1980's, including the construction of the landmark 548,000 sq. ft. Countryside Plaza (formerly a drive in movie theatre).

Government Profile:

The City of Countryside is an Illinois home rule community with a City Administrator form of government. The home rule designation, as enabled through the 1970 Illinois State Constitution, gives the City significantly more legislative discretion especially with respect to taxing authority. The City's Mayor presides over the City Council, which includes six aldermen, who are elected from the City's three wards for alternating four-year terms. The Mayor, City Clerk and Treasurer are elected "at large" for four-year terms. A professional Administrator manages the daily operations and is appointed by the Mayor with the advice and consent of the Council. The City Administrator directs and oversees all departments except for the police department, which is managed by the Chief of Police. The Mayor at the advice and consent of the City Council also appoints the Chief of Police.

The City has approximately 54 full-time employees and provides many services including police protection, streets and highways, water distribution, public improvements, planning and zoning, recreation, and general administrative services. The City provides sanitary sewer services to a portion of Ward 2. The South Lyons Sanitary District, a separate taxing body, services the remainder of the City. The City provides water service to all areas of the city other than the "Triangle" area of Ward 3 which gets its water from LaGrange Highlands. The Pleasantview Fire Protection District, a separate taxing body, provides fire services.

COMMUNITY PROFILE CONTINUED...

Government Profile Continued...

The City Council is the governing body—after the council enables legislation, staff must implement and administer it. The General Fund detailed expenditure section of this report is sorted by each department, which covers the responsibilities and accomplishments of each including the Administrator's Office, Clerk's Office, Police Department, Community Development Department, Finance Department, and Department of Public Works (including the Water and Sewer Divisions), and the Flagg Creek Golf Course Fund.

Demographics and the Local Economy:

Population
5,895

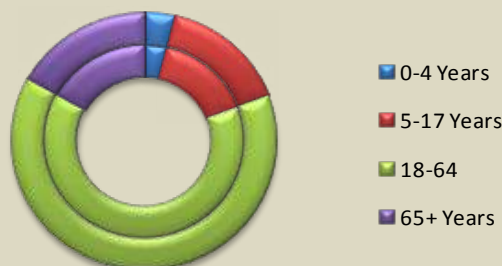
Average
Household
Income
\$72,911

Median
Home
Value
\$230,300

Full Value
Per Capita
\$157,806

Retail Sales
per Capita
\$120,525

Countryside, IL	2010 Census	2000 Census	% Change
Total Population	5,895	6,068	-2.85%
(By Race)			
White	5,215	5,604	-6.94%
Some Other Race	301	131	129.77%
African American	185	129	43.41%
Asian Alone	94	94	0.00%
Two or More	88	104	-15.38%
American Indian	11	5	120.00%
Native Hawaiian	1	-	0.00%
(By Age)			
0-4 Years	224	325	-31.08%
5-17 Years	913	880	3.75%
18-64	3,765	3,907	-3.63%
65+ Years	993	956	3.87%



HOUSING STOCK

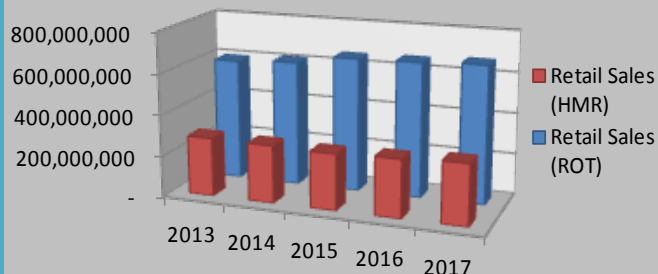
Housing Units (April 1, 2010)	2,493
Owner Occupied Rate (2011-2015)	74.8%
Median Value (2011-2015)	225,800
Median Monthly Gross Rent	934

EDUCATIONAL ATTAINMENT

High School or Higher (Countryside)	92.4%
High School or Higher (United States)	86.7%
Bachelors or Higher (Countryside)	29.2%
Bachelors or Higher (United States)	29.8%

COMMUNITY PROFILE CONTINUED...

Retail Sales Subject to Municipal Tax



Average Daily Traffic Counts

(Source: IDOT Website)

1. LaGrange Road N. of Plainfield.....	26,000
2. Plainfield Road W. of LaGrange.....	10,200
3. LaGrange Road S. of 55th Street.....	33,600
4. 55th Street W. of LaGrange Road.....	20,200
5. 55th Street E. of LaGrange Road.....	23,800
6. LaGrange Road S. of Joliet Road.....	34,600
7. Joliet Road W. of LaGrange Road.....	18,300
8. Brainard Ave N. of Joliet Road.....	6,900
9. Willow Springs Road S. of Joliet Road.....	11,400
10. Willow Springs Road N. of Joliet Road.....	8,700
11. Brainard N. of Plainfield Road.....	6,900

Largest City Employers

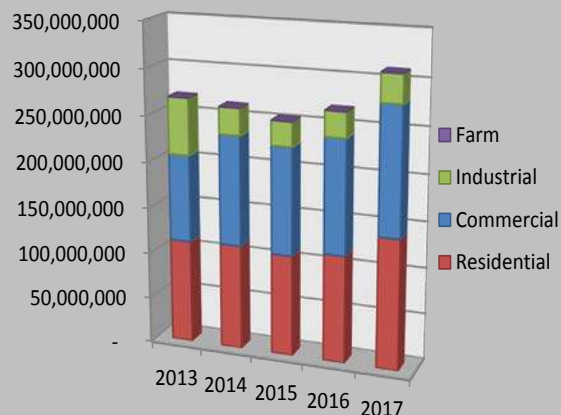
(Source: the City)

1. Helping Hand Center.....	220
2. Jewel Foods.....	200
3. Home Depot.....	152
4. Continental Honda.....	125
5. Tony's Fresh Market.....	120
6. Holiday Inn.....	111
7. T.J. MAXX.....	106
8. Texas Roadhouse.....	100
9. Vee Pak Inc.....	100
10. Sokol and Company.....	95

TOP TEN TAXPAYERS BY EAV
2018 (2017 Tax Year)

Taxpayer	Total Equalized Assessed Value	Rank	Percentage of Total EAV
Simon Property Group	11,868,331	1	3.83%
Autobam Countryside	5,692,410	2	1.84%
VIP Oakton	5,598,265	3	1.81%
Inland Salem Square	5,487,412	4	1.77%
Cubalmart	5,229,108	5	1.69%
Lenoch Properties	4,954,654	6	1.60%
First Berkshire	4,390,624	7	1.42%
Home Depot USA Tax Dept	4,043,161	8	1.30%
IUOE Local 150	3,923,656	9	1.27%
Countryside Lodging	3,665,562	10	1.18%
TOTAL TOP 10	54,853,183		17.69%
TOTAL EAV	310,088,524		

EAV BY PROPERTY CLASSIFICATION



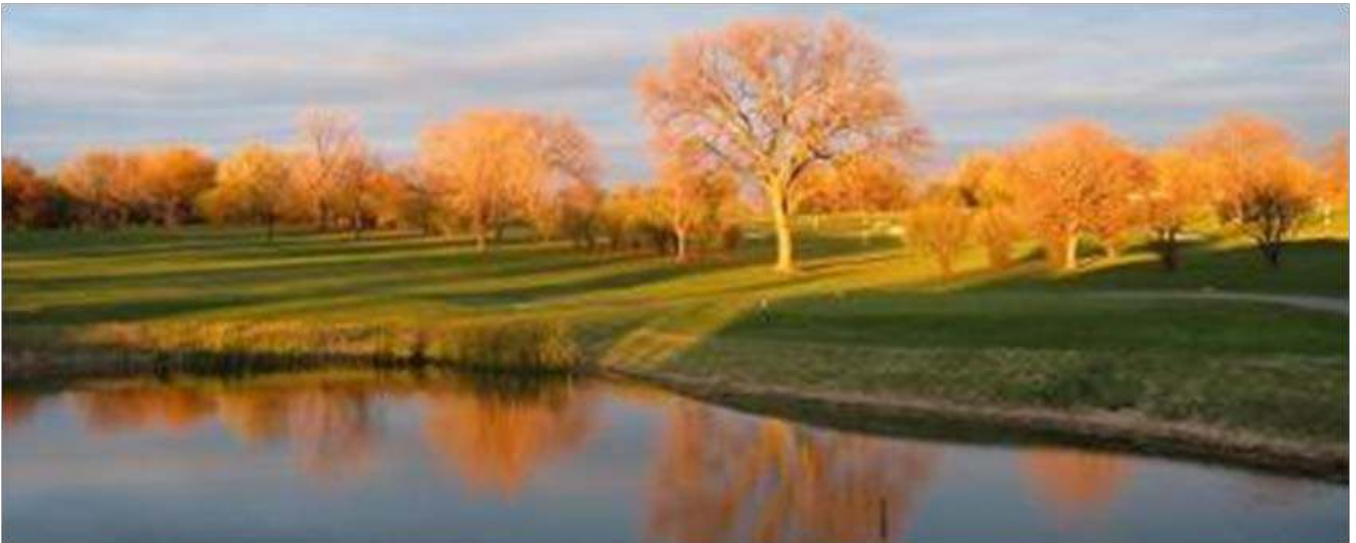
COMMUNITY PROFILE CONTINUED...



COMMUNITY PROFILE CONTINUED...



COMMUNITY PROFILE CONTINUED...



FUND STRUCTURE AND FINANCIAL POLICIES

The following chart highlights the City's Fund Structure and related Budget Basis of accounting. As can be gleaned from the chart, all funds (governmental and proprietary) are budgeted on the "government funds basis" – modified accrual and current resource measurement focus. At year-end proprietary funds are converted to the GAAP full accrual basis & full economic resource measurement focus. Schedules in both the budget document and the CAFR document show the conversion summaries of it.

FUND	PURPOSE	BUDGET BASIS/ MEASUREMENT FOCUS	ACCOUNTING BASIS/ MEASUREMENT FOCUS	FUND BALANCE REQUIREMENT
GOVERNMENTAL FUNDS				
General Fund (Major)	Primary Operating Fund of the City	Modified Accrual / Current Resource Measurement	Modified Accrual / Current Resource Measurement	50% of Budgeted Expenses
Hotel/Motel (Major)	Funds Community Events, Business Development, and Capital Projects	Modified Accrual / Current Resource Measurement	Modified Accrual / Current Resource Measurement	N/A
Commercial TIF (Major)	Records Capital and Debt Service Activities of TIF District	Modified Accrual / Current Resource Measurement	Modified Accrual / Current Resource Measurement	N/A
E 911 Fund (Non-Major)	Collects surcharges and remits payment to outsourced 911 Center	Modified Accrual / Current Resource Measurement	Modified Accrual / Current Resource Measurement	N/A
Motor Fuel Tax (Non-Major)	Collects Motor Fuel Tax based on population -- proceeds used for infrastructure projects	Modified Accrual / Current Resource Measurement	Modified Accrual / Current Resource Measurement	Expenditures budgeted bi-annually.
Capital Fund (Non-Major)	Capital expenditures supported by General/Hotel Fund and Grants	Modified Accrual / Current Resource Measurement	Modified Accrual / Current Resource Measurement	Supported by Fund Transfers Annually.
Drug Forfeiture (Non-Major)	Asset Seizures fund Capital, Training, and Prevention Efforts.	Modified Accrual / Current Resource Measurement	Modified Accrual / Current Resource Measurement	N/A
PROPRIETARY FUNDS				
Water Fund (Major)	Charges for Service cover Fund Operations and Capital/Debt Service.	Modified Accrual / Current Resource Measurement	Accrual / Full Economic Resource Measurement	35% of Budgeted Expenses
Sewer Maint Fund (Major)	Charges for Service cover Fund Operations and Capital Costs	Modified Accrual / Current Resource Measurement	Accrual / Full Economic Resource Measurement	35% of Budgeted Expenses
Flagg Creek Golf Course Fund (Major)	Charges for Service cover Fund Operations and Capital Costs	Modified Accrual / Current Resource Measurement	Accrual / Full Economic Resource Measurement	Unrestricted Net Position > 0.

FUND STRUCTURE AND FINANCIAL POLICIES CONTINUED...

Accounting Policies

The financial reporting entity of the City of Countryside is comprised of all the funds of the primary government (i.e., the City of Countryside as legally defined). It has no component units. The accounts of the City are organized based on funds, each of which is considered a separate accounting entity. The General Fund is the primary operating fund of the City. Other major government funds include the Hotel/Motel, Commercial TIF, and Capital Funds. Major Proprietary Funds include the Water/Sewer and Flagg Creek Golf Course Funds. Non-Major and Special Revenue funds include the E911, Motor Fuel Tax, and Drug Forfeiture Funds.

The City Council is required to adopt a final budget no later than the close of the fiscal year. Annual appropriated budgets are adopted at the fund level for all funds except the Police Pension Fund. The annual appropriated budget is legally enacted and provides for a legal level of control at the fund level. All annual appropriations lapse at fiscal year end. As also stated and defined in the Fund Balance Policy, the City's policy is to pass a structurally balanced budget annually. If draw downs are planned and budgeted they should be done so on a limited basis, typically only for the purpose of funding major capital projects, and only after demonstration that the projected ending fund balance will remain at minimum policy levels following said draw downs.

The City is the trustee, or fiduciary, for its police pension plan. All of the City's fiduciary activities are reported in a separate Statement of Fiduciary Net Position and Statement of Changes in Fiduciary Net Position in the CAFR report. The City does not budget for this fiduciary fund. A third party licensed actuary determines the City's annual required pension expense (employer's required contribution to the fund) annually. The City records and budgets said activity in the General Fund.

The Flagg Creek Golf Course is a joint venture between the City of Countryside (the "City") and the Pleasant Dale Park District (the "Park District"). The Flagg Creek Advisory Board has five appointed (by the City and Park District) members serving annual terms. The Advisory Board oversees the general operations and maintenance of the Course, and recommends a fiscal year budget, by February 15th, that must be formally approved by the City and Park District no later than the close of the fiscal year.

Pursuant to the amended operating agreement between the parties on June 11, 2014, the City is now the Administrative District of the golf course. The Finance Director of the City is the Treasurer of the golf Course and the Golf Course Manager and full time employees work under the direct supervision of the Assistant City Administrator or as otherwise designated by the City Administrator. Personnel of the golf course are employees of the City, are covered under the City's personnel policies, and benefit plans. Separate annual audits are required for the Golf Course—the City has complete discretion with respect to auditor selection and timing. The fiscal year of the Golf Course corresponds with the City's fiscal year.

Purchasing Policy

The purchasing policy is the formal document that governs purchasing activities. Key excerpts from that document are summarized as follows. No employee shall purchase goods or services on behalf of the City without first seeking approval as required by the purchasing policy. All purchases shall require advance approval of the appropriate Supervisor, Department Head, City Administrator, and City Council in accordance with the guidelines described on the following page.

FUND STRUCTURE AND FINANCIAL POLICIES CONTINUED...

Purchasing Policy Continued...

<u>Dollar Limits</u>	<u>Required Approvals</u>
Up to \$500	Supervisor or Department Head
Up to 2,500	Department Head
Up to \$10,000	City Administrator
\$10,001 & Above	City Council

Approval for purchases shall occur before the purchase is made. At the discretion of the Department Head, approval levels for Supervisors may be increased to an amount not to exceed the Department Head's authority. In addition, any person responsible for approving purchases at any level may delegate their approval authority to a designee in the event they are unavailable to approve purchases.

Employees are responsible for obtaining quotes for purchases in the instances outlined below. When submitting a purchase requisition prior to purchase, quotes shall be added to the requisition. Requisitions submitted without the required quotes or a satisfactory explanation of why quotes were not obtained (e.g. sole source, emergency, standardized vendor etc.) will be returned to the originator without approval.

<u>Up to \$500</u>	One verbal quote is required; however, employees are encouraged to seek additional quotes when possible.
<u>\$501 - \$2,500</u>	Three verbal quotes must be obtained. The quotes must be attached to the electronic requisition file where a requisition is required under this policy. Requisitions are not required for purchases authorized under the individual's spending authority. Where a requisition is not required, the quotes should be attached to the electronic invoice approval document.
<u>\$2,501 - \$20,000</u>	Three written quotes. The quotes must be attached to the electronic requisition file where a requisition is required under this policy. Requisitions are not required for purchases authorized under the individual's spending authority. Where a requisition is not required, the quotes should be attached to the electronic invoice approval document. City Council approval is required for purchases in excess of \$10,000.
<u>\$20,001 & Above</u>	Must be competitively bid in accordance with State law and City policy unless waiver is passed by City Council. City Council approval is required for all contracts of this dollar amount.

Items purchased more than once during a fiscal year (e.g. forms, copier supplies, etc.) do not need quotes every time a purchase is made. However, competitive quotes for these items shall be sought at least once each year to ensure that vendors are competitive.

FUND STRUCTURE AND FINANCIAL POLICIES CONTINUED...

Purchasing Policy Continued...

Contracts for parts, supplies or equipment that are available only from a single source are referred to as sole source purchases. These items shall not be subject to requirements for seeking competitive quotes or bids although purchases in excess of \$10,000 shall be approved by City Council prior to acquisition.

In the event of an emergency affecting the public health and safety or having an immediate or adverse effect on pertinent City operations, the City Administrator, or his/her designee may authorize a vendor to perform work necessary to resolve such emergency without formal bid solicitation. Documentation of the emergency and the need for immediate action shall be presented to the City Council in a reasonable period following resolution of the crisis.

An emergency purchase order can be issued authorizing a vendor to perform any and all work necessary only if the public health and safety could be affected, or the event has an immediate or adverse effect on pertinent City operations. If the emergency and the need for immediate action exceed \$10,000, documentation shall be presented to the City Administrator or his/her designee prior to such authorization.

The Department Head requesting the emergency purchase order shall contact the City Administrator or his/her designee in order to authorize the vendor to perform services or to procure goods or supplies required to resolve the emergency. The City Administrator or his/her designee will then issue an emergency purchase order to the vendor. If the goods or services provided to resolve the emergency exceed \$10,000, the City Administrator will need to ratify emergency purchases through City Council approval within a reasonable period.

When, in the ordinary course of City business, no single purchase of, or individual contract for, specific types of supplies, materials or services exceeds \$20,000, but the total dollar value of all purchases and/or contracts for said specific types of supplies, materials, or services during the City's fiscal year does exceed said amount, said purchases may not be subject to the competitive bidding requirement and may not require the City Council to waive the competitive bidding requirement.

At his/her discretion, the City Administrator shall determine whether these purchases require City Council approval of a waiver of bids. Where a bid waiver is determined to not be necessary, said purchases shall still be subject to the requirements of Chapter 3, Section A of this manual concerning quote solicitation for purchases under \$20,000.

All purchases of goods or services exceeding \$20,000 shall be subject to the competitive bidding process and shall be let, by free and open competitive bidding after advertisement, to the lowest cost responsible and qualified bidder or any other bidder whom the City Council deems to be in the best interest of the City unless a bid waiver is approved by City Council. Sealed bids shall be sought when a good or service is anticipated to cost more than \$20,000 either individually or in aggregate purchases made over the course of one fiscal year.

The City Council, by a two-thirds vote of all the Trustees then holding office, may waive the bidding procedures and enter into a contract or agreement. Requests for bid waivers shall be made only when goods or services are proprietary (i.e. sole source), where standardization is necessary or desirable (e.g. water pumps, legal counsel, etc.), in emergencies as defined in this manual or when it is in the best interests of the City, including negotiating contracts with existing vendors.

FUND STRUCTURE AND FINANCIAL POLICIES CONTINUED...

Revenue Policies and Procedures

Ultimately, the City must remain sensitive to the service levels extended to the community stakeholders and the ability to fund said service levels and programs with the appropriate mix of revenues. As previously noted, the City primarily relies on Sales Taxes to fund the majority of its operating, capital and other program costs. In addition, the City created several new local taxes to diversify the revenue base and at least partially mitigate the cyclical nature and overall volatility of the Sales Tax Base. The creation of these taxes and fees began on or around the peak of the recession in 2009, and included a restaurant tax, vehicle fuel tax; state shared video gaming taxes and license fees, and an eclectic use tax. The key ingredients to the majority of the City's revenue base is that it is primarily produced from transient sources.

The transient production of revenue to support City programs is a significant benefit to the primary stakeholders – residents and local businesses. In fact, the City has historically supported operations, capital investments, debt service, etc. without the levy of property taxes. This phenomenon is extremely rare in Illinois and particularly in the South and West Suburban Cook County service area. Revenues derived from primarily economically sensitive retail activities does have cyclical risks including significant funding volatility and economic shock impacts.

To mitigate these risks, the City annually reviews all taxes and fees to determine if any additional adjustments are merited. In examining the revenues and funding needs, management looks at both short term and long trends and risks, stakeholder burden and/or benefits, and the relative and material impacts of adjustments to said revenues (i.e. how much additional revenue is produced from a percentage increase in rate or fees and who bears the burden—residents, local businesses, nonresident consumers or users, etc).

In addition, the City mitigates retail sales volatility risks with significant reserves in the General Fund, Hotel/Motel Fund and the Water Fund and prudent and conservative budgetary practices. Lastly, it should be noted that the proprietary funds are operated on a full costs recovery basis meaning that all fund costs are met with appropriate charges for services with rate analysis performed at least annually.

Fund Balance Policy

Excerpts from the Fund Balance Policy are summarized as follows. The purpose of the fund balance policy is to ensure that “reserves” are maintained at levels that will promote the operational stability of the City. Although Fund Balance considerations and levels are paramount in the City's General Fund (the primary operating fund of the City and primary fund upon which the credit profile of the City is based) fund balance should also be defined and maintained at specific levels in other operating, special revenue, and proprietary funds as appropriate.

The principal effects of a properly maintained fund balance policy are summarized as follows: (1) fund balance provides liquidity to counteract economic shocks, emergency or catastrophic conditions, and other revenue or expense volatility, (2) fund balance can help stabilize tax rates, fees and other charges for services (3) “structural” excess fund balances can be identified and used to support the Capital Plan (4) a properly designed and administered Fund Balance Policy will help maintain and/or improve the City's investment grade credit profile.

FUND STRUCTURE AND FINANCIAL POLICIES CONTINUED...

Fund Balance Policy Continued...

Definitions:

Generally Accepted Accounting Principles “GAAP Fund Balance”: GAAP financial statements report up to five separate categories of fund balance based on the type and source of constraints placed on how resources are spent. In the order of most constraining to least constraining they are as follows: nonspendable fund balance, restricted fund balance, committed fund balance, assigned fund balance, and unassigned fund balance. The last three categories are generally classified or referred to as “unrestricted fund balance.” GAAP Financial Statements for Proprietary Funds (the Water, Sewer, and Flagg Creek Golf Course Funds for the City) capitalize rather than expense capital outlays, and provide for depreciation expense as a charge against current revenues. The budget document presents these funds on a “government fund basis”, “modified accrual basis” or “budgetary basis”. Fund balances for these funds are then converted to a “GAAP basis” for historical years in the budget summaries in the budget document, and in the required supplementary schedules in the audit (CAFR document). Fund balance estimates/calculations, for current budget years (for all City funds in the budget documents) are shown on the “budgetary basis”. For the purpose of this policy and the appropriate levels as defined herein: fund balance levels for government funds will be based on audited unrestricted fund balances, while they will be based on audited unrestricted net position for proprietary funds.

“Budgetary Basis” / “Government Fund Basis” / “Modified Accrual Basis”: All government funds are prepared on this basis of accounting whereby revenues are recorded when earned and expenses are recognized when incurred. In addition, government fund accounting incorporates the current resources measurement focus whereby only current assets/liabilities are reflected on the balance sheet. With respect to the statement of revenues, expenditures, and changes in fund balance—capital outlays and debt service payments are reflected as expenses, while bond proceeds and interfund transfers are reflected as other sources/(uses).

Appropriate Fund Balance Levels:

General Fund: Unrestricted fund balance levels should be maintained at a minimum of 50% of the most current year’s budgeted expenditures. Fund Balance levels above the minimum can be budgeted and expended on capital costs approved by the appropriate committee and subsequently by the City Council. The fund balance requirement for the General Fund is set intentionally high (other funds and other municipalities typically set this at the 15-40% range) due to the volatility and cyclicity of the funds primary operating revenue. Sales taxes account for over 66% of the General Fund Revenue and within that 66%, 43+% of the revenues are tied to the auto industry. Although the City does have significant additional financial flexibility in the form of a property tax levy option, it is and has been the preference of the City Council and management to fund current operations, debt service, pension, and capital costs without the use of it.

Hotel/Motel Fund: The City chooses to reflect and account for the Hotel/Motel fund separately, although there is no legal or statutory requirement to do so. Typically, activities (of this fund) are reflected in the General Fund (for other entities). As such, this fund should be viewed as an unrestricted fund. As such, the fund will not be subject to a minimum fund balance requirement under this policy. The fund balance in the Hotel/Motel Fund should be viewed as a structural excess that could be used to support capital projects and/or the capital plan at discretion of the City Council.

FUND STRUCTURE AND FINANCIAL POLICIES CONTINUED...

Fund Balance Policy Continued...

Motor Fuel Tax Fund: The historical practice of the City is to expend Motor Fuel Tax receipts every other year on the most critical infrastructure projects consistent with the City's Street Conditions report and 5-year Road Improvement Program. As such, there is no formal fund balance policy for this fund; although it is intended that projects and capital spending will not be undertaken except in every other year at the advice and consent of the Infrastructure Committee and City Council.

Water/Sewer Funds: Unrestricted net position should be maintained in these funds at a level not less than 35% of the most current year's budgeted expenditures. Levels in excess of this requirement can be used for capital improvements and expenditures as approved by the Water Committee and City Council.

Flagg Creek Golf Course Fund: Unrestricted net position should be maintained at a positive level. The current unrestricted net position of the fund is negative. Before any annual additional profit sharing payments are made, the fund should be brought into a positive unrestricted net position. This annual test should be memorialized via an amendment to the intergovernmental agreement whereby the profit sharing calculation also includes/considers not only a cash reserve minimum, but also a net working capital calculation at or above 100% or greater than \$0.

Replenishment of Fund Balance:

If the fund balances are drawn down below the minimum balances established in this policy, the City Administrator and Finance Director will notify the Finance Committee and City Council in a timely manner, and will develop a strategy in the next budget cycle to address the fund balance shortfall within a maximum 3 year timeline. The preferred method of restoring minimum fund balances should be from budgeted surpluses in subsequent periods. The strategy employed should consider the most appropriate methods/resources available to increase revenues and/or adjust expenditures to create the necessary annual surpluses to restore the fund balance short fall within the 3 year requirement.

If the fund balance exceeds the minimum level on a structural basis (i.e. the level at which the fund can reasonably absorb the impact of economic shocks and risk factors) then the excess could be used to support the Capital Project Plan with the advice and consent of the City Council.

Other Uses of Fund Balance:

The City should refrain from using or drawing down fund balance from structural imbalances, i.e. committing to current budgeted expenditures in any budget period in excess of available and sustainable budgeted revenues. It is anticipated that significant economic shocks, catastrophic or emergency situations, or other significant unforeseen expenditures could arise that cannot be avoided or delayed. In such situations, fund balances could be used to absorb these anomalies. To the extent that the absorption results in fund balance draw downs below the minimum fund balance requirement, a plan described in the replenishment section above should be implemented.

Notwithstanding the foregoing, the City has excess reserves in the General, Hotel, and Proprietary Funds. On occasion, the City Council has historically used excess reserves on capital projects and the current budget year will reflect proprietary fund balance drawdowns to fund current projects.

FUND STRUCTURE AND FINANCIAL POLICIES CONTINUED...

Debt Management Policy

The debt management policy was enacted in an effort to standardize and qualify the issuance and management of debt by the City of Countryside, Illinois (the "City"). The objective is to establish conditions for the use of debt and to create procedures and policies that minimize the City's debt service and issuance costs, retain the highest practical credit rating, and maintain full and complete financial disclosure and reporting. The policies apply to all general obligation and revenue debt issued by the City, including leases, installment contracts, and any other form of obligation of indebtedness.

Credit Ratings and Other Financial Standards:

The City seeks to maintain the highest possible credit ratings for all categories of short and long-term General Obligation debt that can be achieved without compromising the delivery of basic City services. The City recognizes that external economic, natural, or other events may from time to time affect the creditworthiness of its debt. Notwithstanding the foregoing, the City is committed to ensuring that actions within their control are prudent and timely.

The City is committed to full and complete financial disclosure, and to cooperating fully with rating agencies, institutional and individual investors including banks, other levels of government, and the general public to share comprehensible and accurate financial information. The City is dedicated to meeting secondary disclosure requirements on a timely and comprehensive basis, as promulgated by the Municipal Securities Rulemaking Board (MSRB) and the Securities Exchange Commission (SEC). The City, through the Finance Director and/or other consultants will ensure compliance with all arbitrage rebate and compliance provision of the federal tax code.

Capital Planning:

To enhance creditworthiness and to facilitate prudent financial management, the City is committed to systematic capital planning, intergovernmental cooperation and coordination, and long-term financial planning. Evidence of this commitment to systematic capital planning will be demonstrated through the adoption and periodic adjustment of a Capital Improvement Plan (CIP).

Debt Limits:

The City is not subject to any debt limitation as a home rule community; however, the City desires to limit its general obligation debt to levels required to meet critical project needs and at levels consistent with maintaining the City's higher investment grade credit rating.

Capital Financing and Debt Structure:

The City initially relies on current revenues, particularly sales taxes, and grants to finance its capital needs. Debt will be issued for a capital project only when it is an appropriate means to achieve a fair allocation of costs between current and future beneficiaries or users, or in the case of an emergency capital need. Debt will be used only to finance capital projects and equipment and debt maturities will not exceed the useful life of the project or projects so financed. Debt will be structured to achieve the lowest possible net cost to the City given market conditions and other considerations.

FUND STRUCTURE AND FINANCIAL POLICIES CONTINUED...

Debt Management Policy Continued...

Moreover, to the extent possible, the City will design the repayment of its overall debt to rapidly recapture its credit capacity for future use. The City shall strive to repay debt on a level debt service basis with the lowest impact on taxpayers. Bonds that benefit the entire community and are payable from general taxation would typically be issued as general obligation bonds. Such bonds typically result in the lowest possible net interest cost for such borrowings. For all other purposes, revenue bonds should be issued to finance the related capital projects to reduce the financial impact on the City; however, if revenue bonds are not feasible or would result in a substantially higher interest cost, the City could issue general obligation bonds instead. If general obligation bonds are issued for credit enhancement purposes, the City's General Fund could receive consideration for providing credit support to other funds or projects.

Refunding and Defeasance:

Periodic reviews of all outstanding debt will be undertaken to determine refunding opportunities. Refunding will be considered (within federal tax law constraints) if and when there is a net economic benefit of the refunding, the refunding is essential in order to release restrictive bond covenants which affect the operations and management of the City, or to restructure the debt repayment to better match the revenues stream(s) earmarked to repay the debt. In general, advance refunding for economic savings will be undertaken when a net present value savings of at least five percent (5%) of the refunded debt can be achieved.

Use of Alternative Debt Structures and Derivatives:

With the emergence of alternative bond structures, the City might be able to achieve a lower cost of financing through alternative debt instruments, or debt products including but not limited to variable rate debt, bank notes/direct placements, and interest rate management products such as caps, swaps, collars, etc. As an example, municipal borrowers can potentially lower borrowing costs by issuing variable rate debt and executing a separate ("pay fixed" and "receive float") interest swap. Such a structure effectively creates synthetic fixed rate debt that could result in lower net interest rate costs than traditional fixed rate bonds. Before the City entertains such a debt structure, it should adopt a more comprehensive and robust Interest Rate Swap or other appropriate Policy. Further, execution of such alternative debt structures should demonstrate value to the City after careful consideration of suitability and additional risk and return tradeoffs.

Manner of Sale:

The City will sell bonds in a manner that will obtain the lowest net interest cost. Consistent with the City's relatively strong investment grade credit rating, a competitive sale offering could result in the lowest net interest cost to the City assuming new debt issues involve relatively simple structures. For more complicated or non-standard issues, negotiated sales could be considered. In addition, given the City's credit strength and ability to fully amortize certain projects over 10-15 years, direct placements or bank financing could emerge as the preferred financing structure for projects. Direct placements typically result in lower issuance costs although such structures could involve put, call, and other features that need to be analyzed from a risk management perspective.



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CITY OF COUNTRYSIDE 2020 ANNUAL BUDGET

FINANCIAL SUMMARY - ALL CITY FUNDS BY TYPE

FUND	ACCT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 FYTD	2019 FYE PROJ	2020 BUDGET
REVENUES							
	TOTAL PROPERTY TAXES	347,038	378,249	420,260	252,312	371,656	606,500
	TOTAL SALES TAXES	8,794,238	9,019,458	8,925,000	7,895,615	9,386,322	9,386,322
	TOTAL OTHER LOCAL TAXES	1,933,497	1,962,863	1,988,564	1,650,039	2,015,662	2,045,370
	TOTAL LICENSES & PERMITS	400,801	662,644	477,425	417,014	449,504	468,188
	TOTAL INTERGOVERNMENTAL REVENUES	1,321,586	1,347,359	1,735,576	1,554,073	1,798,455	1,908,967
	TOTAL CITY-CHARGES FOR SERVICES	5,771,906	5,721,905	5,838,774	4,891,797	5,697,993	5,746,695
	TOTAL RECREATION-CHARGES FOR SERVICES	4,727	-	50,000	-	-	50,000
	TOTAL FINES AND FORFEITURES	99,589	94,829	95,750	87,185	104,622	108,000
	TOTAL NET INVESTMENT INCOME	310,748	436,129	611,819	668,044	849,284	652,033
	TOTAL OTHER REVENUES	747,099	289,044	258,432	283,617	312,340	556,099
	TOTAL OTHER FINANCING SOURCES	2,583,741	10,619,430	11,393,383	10,008,500	11,931,583	2,248,878
TOTAL REVENUES - ALL CITY FUNDS		19,731,230	19,912,480	20,401,600	17,699,696	20,985,838	21,528,174
TOTAL REVENUES AND OFS - ALL CITY FUNDS		22,314,971	30,531,910	31,794,983	27,708,196	32,917,421	23,777,052
EXPENDITURES							
	SUBTOTAL SALARIES AND BENEFITS	7,564,805	7,787,517	8,093,608	6,749,794	7,797,416	8,137,845
	TOTAL OPERATING EXPENSES	7,628,303	7,620,827	7,240,423	5,019,363	6,718,408	7,221,913
	TOTAL CAPITAL OUTLAYS	3,174,396	4,662,151	20,315,919	10,137,729	13,320,308	9,963,787
	TOTAL DEBT SERVICE COSTS	2,761,074	2,072,831	2,493,270	2,380,991	2,560,191	3,089,464
	TOTAL - OTHER FINANCING USES (OFU)	2,574,992	1,031,163	1,698,383	129,391	2,919,375	2,249,878
TOTAL EXPENSES - ALL CITY FUNDS		21,128,578	22,143,327	38,143,220	24,287,877	30,396,324	28,413,009
TOTAL EXPENSES & OFU - ALL CITY FUNDS		23,703,570	23,174,490	39,841,603	24,417,268	33,315,699	30,662,887
TOTAL SURPLUS / (DEFICIT) BUDGET BASIS		(1,388,599)	7,357,420	(8,046,620)	3,290,928	(398,277)	(6,885,835)
ADJUSTMENTS TO GAAP BASIS							
	CAPITALIZE ASSETS	649,976	305,121	-	-	-	-
	DEPRECIATION/AMORTIZATION EXPENSE	(795,113)	(723,120)	-	-	-	-
	BOND PRINCIPAL PAYMENTS	280,000	285,000	-	-	-	-
	BOND AMORTIZATION EXPENSE	46,690	12,838	-	-	-	-
	TOTAL ADJUSTMENTS TO GAAP BASIS	181,553	(120,161)	-	-	-	-
CHANGE IN NET POSITON GAAP BASIS		(1,207,046)	7,237,259	(8,046,620)	3,290,928	(398,277)	(6,885,835)
UNRESTRICTED FUND BALANCE, MAY 1							
	UNRESTRICTED FUND BALANCE, MAY 1	8,532,071	6,463,964	8,238,322	8,238,322	8,238,322	6,340,044
PLUS CHANGE IN NET POSITION		(1,207,046)	7,237,259	(8,046,620)	3,290,928	(398,277)	(6,885,835)
LESS ADDITIONS TO RESTRICTED FUND BAL (1)		(861,061)	(5,462,901)	-	-	(1,500,000)	6,885,835
UNRESTRICTED FUND BALANCE, APRIL 30		6,463,964	8,238,322	191,702	11,529,250	6,340,044	6,340,044
(1) ADJUSTMENT THAT RECONCILES TO AUDITED BALANCES FOR FY(S) 2016&2017. FOR FY 2018 PROJECTED AND FY 2019 BUDGET, ADJUSTMENT IS MADE SOLELY FOR THE INCREASE IN INTERFUND BALANCES BETWEEN THE GENERAL AND TIF FUND (UNSPENDABLE)							



CITY OF COUNTRYSIDE 2020 ANNUAL BUDGET

DETAIL - ALL CITY FUNDS BY TYPE

FUND	ACCT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 FYTD	2019 FYE PROJ	2020 BUDGET
PROPERTY TAXES							
GENERAL	DEBT SERVICE LEVIES	-	-	-	-	-	-
GENERAL	ROAD & BRIDGE TAX	57,658	60,789	61,500	33,589	61,500	61,500
COMML TIF	INCREMENTAL PROPERTY TAX	289,381	317,459	358,760	218,723	310,156	545,000
TOTAL PROPERTY TAXES		347,038	378,249	420,260	252,312	371,656	606,500
SALES TAXES							
GENERAL	STATE SALES TAX	6,646,694	6,789,345	6,735,000	5,956,464	7,062,899	7,062,899
GENERAL	STATE HOME RULE SALES TAX	2,147,544	2,230,114	2,190,000	1,939,151	2,323,423	2,323,423
TOTAL SALES TAXES		8,794,238	9,019,458	8,925,000	7,895,615	9,386,322	9,386,322
OTHER LOCAL TAXES							
GENERAL	ELECTRIC USE TAX	426,708	414,258	416,000	350,273	420,328	420,000
GENERAL	VEHICLE FUEL TAX	380,146	414,960	417,500	366,733	440,080	435,000
GENERAL	EATING AND DRINKING EST TAX	540,045	557,494	570,000	480,159	592,425	592,500
GENERAL	OTHER LOCAL TAXES	220,868	226,730	228,750	185,925	242,490	240,000
HOTEL/MOTEL	HOTEL/MOTEL TAXES	365,730	349,422	356,314	266,949	320,339	357,870
TOTAL OTHER LOCAL TAXES		1,933,497	1,962,863	1,988,564	1,650,039	2,015,662	2,045,370
LICENSES & PERMITS							
GENERAL	BUILDING PERMITS	144,735	390,441	170,000	116,566	139,879	155,000
GENERAL	OTHER LICENSES/PERMITS	256,066	272,203	307,425	300,448	309,625	313,188
TOTAL LICENSES & PERMITS		400,801	662,644	477,425	417,014	449,504	468,188
INTERGOVERNMENTAL REVENUES							
GENERAL	STATE INCOME TAX	596,688	532,898	564,741	479,999	567,689	580,658
GENERAL	STATE GAMING TAX	263,813	278,649	275,000	256,229	307,474	307,500
GENERAL	STATE LOCAL USE TAX	145,092	155,892	155,039	140,635	174,787	193,061
GENERAL	OTHER INTERGOVERNMENTAL	114,263	102,943	104,500	88,382	101,911	100,500
E911	TELEPHONE SURCHARGES	19,499	-	-	-	-	-
MOTOR FUEL	MOTOR FUEL TAXES	149,418	150,517	151,796	127,332	152,799	148,848
DRUG FOREIT	FEDERAL/STATE PAYMENTS	32,813	21,574	100,500	161,496	193,795	104,400
CAPITAL (CIP)	INTERGOVERNMENTAL GRANTS	-	104,887	384,000	300,000	300,000	474,000
TOTAL INTERGOVERNMENTAL REVENUES		1,321,586	1,347,359	1,735,576	1,554,073	1,798,455	1,908,967
CITY-CHARGES FOR SERVICES							
GENERAL	CHARGES FOR SERVICES	155,718	169,017	140,000	107,723	129,267	132,300
WATER	CHARGES FOR SERVICES	4,490,214	4,490,344	4,578,294	3,847,537	4,475,307	4,510,445
SEWER	CHARGES FOR SERVICES	25,414	25,452	25,350	21,182	25,418	25,450
FLAGG CREEK	CHARGES FOR SERVICES	1,100,559	1,037,092	1,095,130	915,355	1,068,001	1,078,500
TOTAL CITY-CHARGES FOR SERVICES		5,771,906	5,721,905	5,838,774	4,891,797	5,697,993	5,746,695
RECREATION-CHARGES FOR SERVICES							
GENERAL	FLAGG CREEK PROFIT SHARING	4,727	-	50,000	-	-	50,000
TOTAL RECREATION-CHARGES FOR SERVICES		4,727	-	50,000	-	-	50,000
FINES AND FORFEITURES							
GENERAL	FINES AND FORFEITURES	99,589	94,829	95,750	87,185	104,622	108,000
TOTAL FINES AND FORFEITURES		99,589	94,829	95,750	87,185	104,622	108,000



CITY OF COUNTRYSIDE 2020 ANNUAL BUDGET

DETAIL - ALL CITY FUNDS BY TYPE CONTINUED...

FUND	ACCT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 FYTD	2019 FYE PROJ	2020 BUDGET
INVESTMENT INCOME							
ALL FUNDS	INTEREST INCOME	310,748	419,289	611,819	668,044	849,284	652,033
ALL FUNDS	INVESTMENT GAIN/(LOSS)	-	16,840	-	-	-	-
TOTAL NET INVESTMENT INCOME		310,748	436,129	611,819	668,044	849,284	652,033
OTHER REVENUES							
ALL FUNDS	OTHER REVENUES	747,099	289,044	258,432	283,617	312,340	556,099
TOTAL OTHER REVENUES		747,099	289,044	258,432	283,617	312,340	556,099
OTHER FINANCING SOURCES							
ALL FUNDS	SALE OF FIXED ASSETS	8,750	7,250	-	8,500	10,200	-
ALL FUNDS	BOND PROCEEDS	-	10,000,000	10,000,000	10,000,000	10,000,000	-
GENERAL	TRANSFER IN - HOTEL	-	-	225,000	-	225,000	225,000
CAPITAL	TRANSFER IN - GEN/HOTEL/ASSET	2,574,991	612,180	1,168,383	-	1,696,383	2,023,878
TOTAL OTHER FINANCING SOURCES		2,583,741	10,619,430	11,393,383	10,008,500	11,931,583	2,248,878
TOTAL REVENUES - ALL CITY FUNDS		19,731,230	19,912,480	20,401,600	17,699,696	20,985,838	21,528,174
TOTAL REVENUES AND OFS - ALL CITY FUNDS		22,314,971	30,531,910	31,794,983	27,708,196	32,917,421	23,777,052
SALARIES AND BENEFITS							
ALL FUNDS	SALARIES AND PAYROLL TAXES	5,158,397	5,342,694	5,529,746	4,418,664	5,264,598	5,599,374
ALL FUNDS	BUYBACKS/OTHER BENEFITS	188,576	230,562	291,384	293,988	296,816	259,832
ALL FUNDS	PENSION EXPENSE	1,340,745	1,310,714	1,324,878	1,266,925	1,318,906	1,340,963
ALL FUNDS	INSURANCE/EAPS	839,151	866,130	892,135	744,244	885,292	886,821
ALL FUNDS	EMPLOYEE DEVELOPMENT	37,936	37,418	55,465	25,973	31,804	50,855
SUBTOTAL SALARIES AND BENEFITS		7,564,805	7,787,517	8,093,608	6,749,794	7,797,416	8,137,845
OTHER OPERATING EXPENSES							
ALL FUNDS	OFFICE SUPPLIES	22,866	13,292	22,100	10,070	11,550	23,300
ALL FUNDS	OPERATING SUPPLIES	444,165	479,938	548,212	402,267	488,952	583,746
FLAGG CREEK	INVENTORY COSTS	73,852	83,442	84,250	80,166	91,439	92,600
GENERAL	CONTRACTUAL RISK MGMNT	134,309	155,483	164,278	110,307	132,368	146,500
GEN/HOTEL	CONTRACTUAL TAX SHARING	445,541	474,842	478,802	88,117	535,000	578,802
GENERAL	CONTRACTUAL IT SUPPORT	103,109	103,174	112,600	76,642	105,000	116,100
GENERAL	CONTRACTUAL CODE ENFORCMNT	289,041	320,826	248,800	244,909	293,891	268,800
E911	CONTRACTUAL DISPATCH SVCS	308,332	302,681	328,620	236,236	277,680	312,175
WATER	CONTRACTUAL WATER PURCHASE	2,764,837	2,742,392	2,815,401	2,140,184	2,761,062	2,782,768
ALL FUNDS	CONTRACTUAL OTHER	529,324	669,586	630,986	435,478	602,791	721,215
ALL FUNDS	MAINTENANCE	488,654	414,992	508,240	257,192	307,190	500,407
ALL FUNDS	UTILITIES	225,011	214,103	197,730	152,151	182,753	181,400
ALL FUNDS	COMMUNITY RELATIONS	211,644	207,554	227,064	188,641	208,709	247,570
ALL FUNDS	PROFESSIONAL FEES	1,587,618	1,438,522	873,340	597,003	720,023	666,530
TOTAL OPERATING EXPENSES		7,628,303	7,620,827	7,240,423	5,019,363	6,718,408	7,221,913

EXPENSES BY TYPE FOR ALL CITY FUNDS IS CONTINUED ON THE FOLLOWING PAGE



CITY OF COUNTRYSIDE 2020 ANNUAL BUDGET

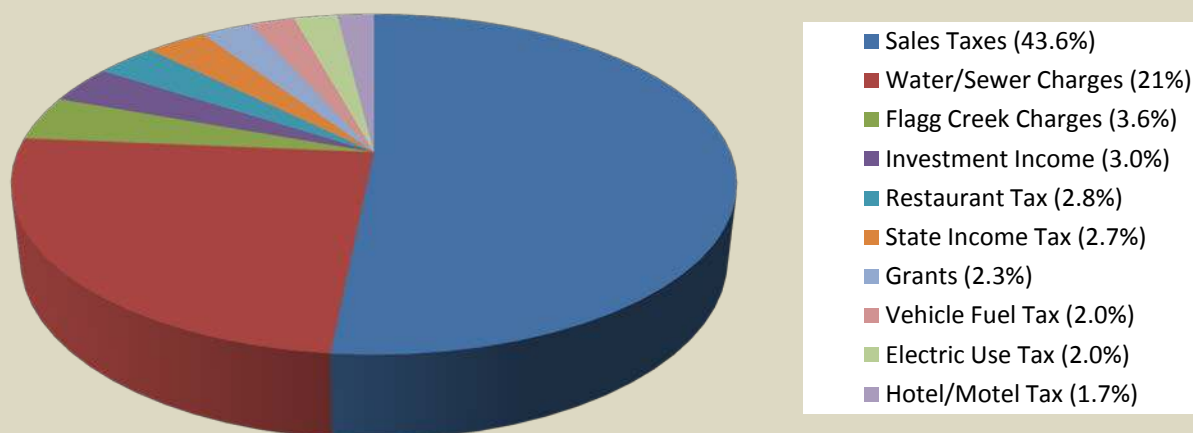
DETAIL - ALL CITY FUNDS BY TYPE CONTINUED...

FUND	ACCT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 FYTD	2019 FYE PROJ	2020 BUDGET
CAPITAL OUTLAYS							
GENERAL	CAPITAL OUTLAYS	-	-	-	-	-	-
MOTOR FUEL	CAPITAL OUTLAYS	-	518,484	-	-	-	320,550
COMML TIF	CAPITAL OUTLAYS	-	-	-	-	-	-
E911	CAPITAL OUTLAYS	-	-	-	-	-	-
DRUG FORFEIT	CAPITAL OUTLAYS	72,909	-	-	-	-	100,350
CAPITAL	CAPITAL OUTLAYS	2,386,305	3,798,906	18,566,119	10,073,651	13,255,190	7,356,387
WATER/SEWER	CAPITAL OUTLAYS	623,973	344,388	1,697,500	34,289	35,728	2,137,500
FLAGG CREEK	CAPITAL OUTLAYS	91,210	374	52,300	29,789	29,390	49,000
TOTAL CAPITAL OUTLAYS		3,174,396	4,662,151	20,315,919	10,137,729	13,320,308	9,963,787
DEBT SERVICE COSTS							
GENERAL	DEBT SERVICE	1,378,504	1,381,035	1,779,234	1,779,234	1,779,234	2,228,414
COMML TIF	DEBT SERVICE	1,018,628	334,090	340,486	228,207	407,407	495,000
WATER/SEWER	DEBT SERVICE	363,942	357,706	373,550	373,550	373,550	366,050
TOTAL DEBT SERVICE COSTS		2,761,074	2,072,831	2,493,270	2,380,991	2,560,191	3,089,464
OTHER FINANCING USES							
GEN/CAPITAL	BOND ESCROW PMT	-	-	-	-	-	-
GEN/CAPITAL	BOND DISCOUNT	-	275,000	225,000	-	-	-
GEN/CAPITAL	BOND ISSUANCE COSTS	-	143,983	80,000	129,391	155,270	-
GENERAL	TRANSFER OUT-CAPITAL FUND	1,490,022	612,180	1,168,383	-	1,696,383	1,693,878
E911/WATER	TRANSFER OUT	85,000	-	-	-	842,722	-
HOTEL/ASSET	TRANSFER OUT	999,970	-	225,000	-	225,000	556,000
TOTAL - OTHER FINANCING USES (OFU)		2,574,992	1,031,163	1,698,383	129,391	2,919,375	2,249,878
TOTAL EXPENSES - ALL CITY FUNDS		21,128,578	22,143,327	38,143,220	24,287,877	30,396,324	28,413,009
TOTAL EXPENSES & OFU - ALL CITY FUNDS		23,703,570	23,174,490	39,841,603	24,417,268	33,315,699	30,662,887
TOTAL SURPLUS / (DEFICIT) BUDGET BASIS		(1,388,599)	7,357,420	(8,046,620)	3,290,928	(398,277)	(6,885,835)
ADJUSTMENTS TO GAAP BASIS		2017 ACT	2018 ACT	2019 BUDG	2019 FYTD	2019 PROJ	2020 BUDG
CAPITALIZE ASSETS		649,976	305,121	-	-	-	-
DEPRECIATION/AMORTIZATION EXPENSE		(795,113)	(723,120)	-	-	-	-
BOND PRINCIPAL PAYMENTS		280,000	285,000	-	-	-	-
PENSION EXPENSE		46,690	12,838	-	-	-	-
TOTAL ADJUSTMENTS TO GAAP BASIS		181,553	(120,161)	-	-	-	-
CHANGE IN NET POSITON GAAP BASIS		(1,207,046)	7,237,259	(8,046,620)	3,290,928	(398,277)	(6,885,835)
UNRESTRICTED FUND BALANCE, MAY 1		8,532,071	6,463,964	8,238,322	8,238,322	8,238,322	6,340,044
PLUS CHANGE IN NET POSITION		(1,207,046)	7,237,259	(8,046,620)	3,290,928	(398,277)	(6,885,835)
LESS CHANGES TO RESTRICTED FUND BAL (1)		(861,061)	(5,462,901)	-	-	(1,500,000)	6,885,835
UNRESTRICTED FUND BALANCE, APRIL 30		6,463,964	8,238,322	191,702	11,529,250	6,340,044	6,340,044

(1) ADJUSTMENT THAT RECONCILES TO AUDITED BALANCES FOR FY(S) 2017&2018. FOR FY 2019 PROJECTIONS AND FY2020 BUDGET, ADJUSTMENT IS MADE TO RECONCILE CHANGE IN NET POSITON CAUSED BY CHANGES IN RESTRICTED FUND BALANCE

REVENUE ANALYSIS

Top Ten Revenues - All City Funds



The top ten revenue sources for the City account for 84.5% of total City revenues (excluding interfund transfers in). Details on these revenue sources are highlighted below.

1. Sales Taxes

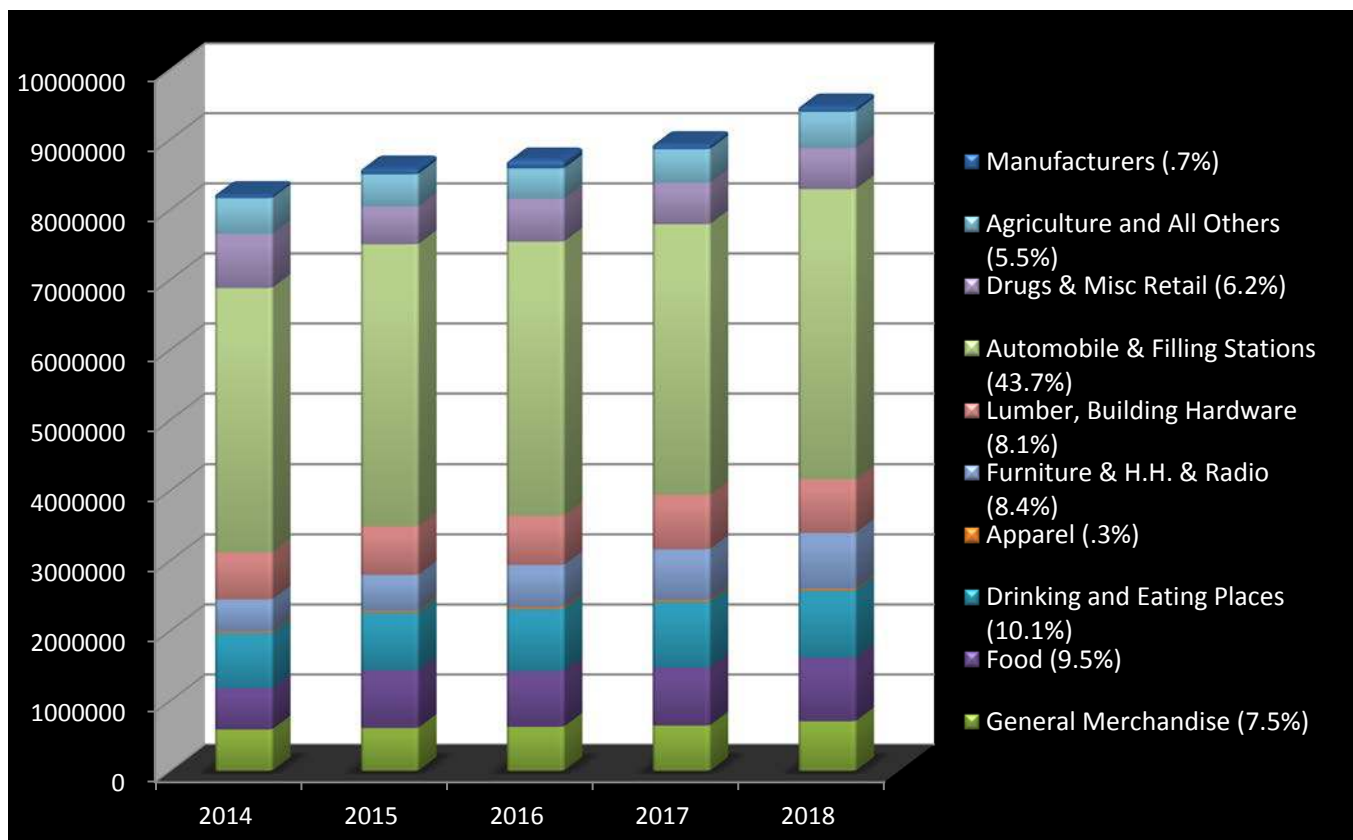
Sales taxes are generated from the State of Illinois imposed 6.25% sales tax – 1% of which is distributed to municipalities on the point of sale basis. Additionally, the City imposes a .75% home rule sales tax permitted by state law for Home Rule communities. The home rule sales tax excludes packaged food items (not intended for consumption on premises), prescription drugs, and titled vehicles. The 2019 calendar year state sales taxes are trending up 5.98% from the prior year while home rule sales taxes are trending up by 6.18%. On the basis of volume (from each), the total trend showed an increase of approximately 4.07% (based on the most current rolling 12 month trend). The current budget conservatively budgets net sales taxes relatively flat with the 2019 projected total (based on current rolling 12 month trend).

It should also be noted that sales taxes represent approximately 66.3% of total General Fund revenues and based on Illinois Department of Revenue data, approximately 43% of total city sales taxes are generated from the Automobile/Filing Station industry code. As such, nearly 29% of total general fund revenues are being generated from this sector. Some of the growth in this area was facilitated by tax sharing agreements to bring in new dealerships or to affect significant expansion projects.

Within the last few years, several new retailers (non-auto sector) have opened in the City, including Chick Fil-A, Chipotle, and Floor and Décor, which is now one of the City's top ten sales tax producers. In addition, the City is seeing growth in other revenue sources such as interest income and intergovernmental revenues, which is helping to reduce the overall concentration to the auto sector. The City has made a concerted effort since 2009 to diversify the revenue base with the creation of new taxes and fees and through economic development efforts. The trends noted above is a testament to the success of those efforts. It should also be noted that the City also retains significant budgetary and financial flexibility to mitigate this exposure as well.

REVENUE ANALYSIS CONTINUED...

SALES TAX BY STANDARD INDUSTRIAL CLASSIFICATION (SIC): SOURCE – IL DEPT OF REVENUE



2. Water/Sewer Charges

Water/Sewer revenues consist primarily of rate based charges per thousand gallons of water consumed by each user. Water revenues come from retail charges – residential and commercial users within the City, and wholesale charges to the neighboring communities of Indian Head Park and La Grange Highlands. The chart below reflects the assumptions for the current year.

User Type	Usage	Rate/1,000	Revenue
Single Family Residential	68,551	7.10	486,511
Multi-Family Residential	65,127	9.09	591,846
Commercial < 20K Gallons	27,247	10.50	286,184
Commercial > 20K Gallons	132,411	11.67	1,544,949
Wholesale (IHP and LAG)	225,041	6.24	1,404,256
Subtotal	518,377		4,313,745
Plus Minimum Charges		\$5/Meter	179,700
Other Non-Metered Revenues			
Net Budgeted Revenues			4,493,445

REVENUE ANALYSIS CONTINUED...

2. Water/Sewer Charges Continued...

Other key budget assumptions are as follows: based on relatively flat volume trends, the volume of water consumed is assumed to remain flat with last year's consumption based on 2018 calendar year data. Following four years of supernormal increases in 2012 (25%/15%/15%/15%), the City of Chicago announced a new CPI-based formula for establishing annual rate changes. Given a CPI projection of .8%, it is assumed that the City of Chicago will be increasing their underlying rate by the same percentage. It is further projected and assumed in the budget that the Village of McCook will pass through 100% of this increase, plus an additional 3 cents/thousand for a total projected increase of 1.188%. This budget also assumes that the City will pass through this increase in its rates. Water Charges for Service account for 97% of total combined water/sewer revenues.

3. Flagg Creek Charges for Service

Total charges for service are expected to decline slightly from the prior year from projected decreases in green fees and league fees. The decrease in greens fees/league fees are partially offset by growth in other revenues. In particular, video gaming, hole in one revenues, interest income, practice range, and concession income are showing strong growth over the prior year. This budget period represents the third consecutive season that the concessions will be operating in-house (following several years of outsourcing).

4. Restaurant Tax

The City established the tax pursuant to 65 ILCS 5/11-42-5 and via ordinance 09-15-O, which established a 1% tax on the selling price of all food and beverages at retail in the City. The tax receipts have grown significantly since their inception in 2009. The recent growth rate has been in excess of 4-5% over the past few years. To be conservative, the fiscal 2020 budget is shown flat with the FY 19 projected result.

5. State Income Tax

The State of Illinois, through the Illinois Dept of Revenue, remits a portion of its corporate and personal income tax receipts to local municipalities on a per-capita basis. Organizations such as the Illinois Municipal League (IML) provide research-based per capita projections. In FY 2018, the State reduced the local government's distribution by 10% weakening per capita receipts to \$90.21. For FY 2019, the state paired back the reduction to 5% of the normal funding formula and projected per capita receipts for FY 2019 are expected to come in at \$96.30. This represents a significant improvement from FY 2018 based on both economic changes and the change in the funding formula as noted. Projected FY 2020 receipts are estimated at \$98.50 or about a 2.3% increase from the prior year estimate.

6. Grant Revenues

The City is currently working on two IDOT administered construction projects under the ITEP program. The program is federally funded although administered at the state level. The two projects include a streetscape beautification program in the LaGrange Road retail corridor and a bike path project. The grants will cover both construction and engineering costs at an 80/20 split to the Federal source and the City respectively. The City is also budgeting \$300K in FY 20 as the second payment of a \$1MM grant award from the Illinois Community Clean Energy Foundation. This grant was awarded to help the City complete its Net Zero municipal complex project - the new City Hall is being designed to produce as much energy as it consumes.

REVENUE ANALYSIS CONTINUED...

7. Vehicle Fuel Tax

The City established the Vehicle Fuel tax via ordinance 09-06-O in 2009. The original tax rate was established at .04/gallon. In the post recessionary era, the City reduced the tax to .02/gallon. During the 2017 budget cycle it was recommended to bring the tax back to .04/gallon to help support additional funding for pay as you go capital projects. Since the increase was implemented, the tax has been growing at about 3.3% per year. To be conservative, the tax is projected relatively flat this budget year with the FY 2019 projected year-end result.

8. Electric Use Tax

The City established an Electric Use Tax in 2009 pursuant to section 8-11-2 of the Illinois Municipal Code. The tax represents a tiered rate structure based on kilowatt-hours consumed in a month. The rates range from .61/kilowatt hour for the first 2,000 hours to .30/ kilowatt-hours for electricity consumed in excess of 20 million kilowatt hours. The 2019 projection through year-end reflects a \$6K increase from the FY 19 budget. The FY 2020 budget is flat with this projection.

9. Hotel Motel Taxes

The City assesses a local hotel/motel tax at (5%) of the rent charged for the privilege and use of renting a hotel room within the City. There are two hotels in the City, a Holiday Inn and Best Western. Holiday Inn just recently completed a major renovation on the property, which significantly reduced available units and therefore occupancy levels and ultimately revenue. As a result, hotel taxes projected for FY 2019 are reflecting a significant decline from the prior fiscal year. Given the substantial completion of the project at FYE 2019, we are projecting a return to more normalized results in the FY 2020 budget.

10. Building Permits

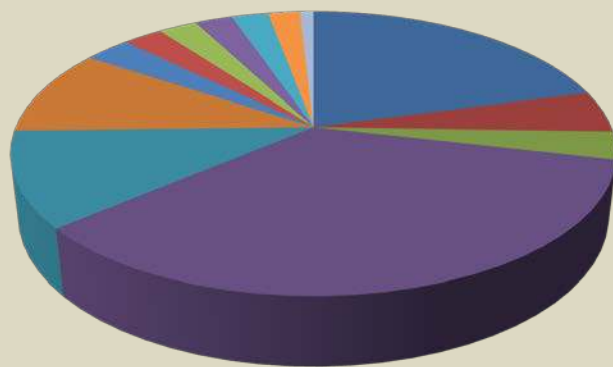
Permit revenue fluctuates with construction activity in the City. It should also be noted that commercial projects carry a 2% of construction value permit fee while residential projects are a flat fee. For this reason if construction value declines (and specifically as related to commercial projects) then permit fees could also substantially decline as they did in fiscal year 2017, and 2019. As reflected below permit fee and construction activity were heavy in the commercial sector in FY 2018. Although we expect to have a few large projects in FY 2020, we are conservatively estimating permit revenues in this budget period at a slight increase to FY 2019 results.

HISTORICAL PERMIT ACTIVITIES

	FY 2016	FY 2017	FY 2018	PROJ FY 19	BUDGET 20
Permits Issued	497	461	479	466	-
Construction Value	13,706,502	9,888,886	21,968,027	9,156,673	-
Average Value	23,616	21,451	45,862	19,650	-
Permit Fees	254,166	144,735	390,541	146,296	155,000

EXPENSE ANALYSIS

Expense Analysis - All City Funds



Salaries/Benefits (20.8%)
Pension Expense (4.7%)
Insurance Benefits (3.1%)
Capital Outlays (35.1%)
Debt Service (10.9%)
Water Purchases (9.8%)
Contractual Other (3.0%)
Outsourced Services (2.5%)
Supplies/Inventory (2.5%)
Maintenance/Utilities (2.4%)
Professional Fees (2.3%)

Personnel Costs:

A matrix presenting head counts for the last five calendar years/current budget is presented as follows:

HISTORICAL PERSONNEL COUNTS BY FUNCTION (FTE)						
Function/Program	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20
General Government						
Administration	2.00	2.00	2.00	2.00	2.00	2.00
City Clerk	3.00	3.00	3.00	3.00	3.00	3.00
Financial Management	2.00	2.00	2.00	2.00	2.00	2.00
Community Development	3.00	3.00	3.00	3.00	3.00	2.00
Municipal Building	0.00	0.00	0.00	0.00	0.00	0.00
	10.00	10.00	10.00	10.00	10.00	10.00
Public Safety						
Police Officers	24.00	24.00	24.00	24.00	24.00	24.00
Civillians	10.00	10.00	8.00	8.00	8.00	8.00
	34.00	34.00	32.00	34.00	32.00	32.00
Public Works						
Streets	9.00	9.00	9.00	9.00	9.00	9.00
	9.00	9.00	9.00	9.00	9.00	9.00
Culture and Recreation						
Park and Recreation	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00
Business-Type						
Water and Sewer	3.00	3.00	3.00	3.00	3.00	3.00
	3.00	3.00	3.00	3.00	3.00	3.00
Total Full-time						
Equivalent Employees	56.00	56.00	54.00	54.00	54.00	53.00

EXPENSE ANALYSIS CONTINUED...

Personnel Costs Continued...

As noted in the 2017 budget document, the ESDA department was dissolved in that budget cycle. On a Full Time Equivalent (FTE) basis, the dissolution reduced the total head count by two FTE. In the current budget period, we anticipated a further reduction in FTE head count by one based on the departure of the former Deputy Clerk and a restructuring of the Assistant Administrator's duties, which reduced the head count in the community development department.

See additional matrix to follow that shows various allocations to other funds and functions. As can be seen below some finance staff costs are allocated to water billing functions and financial management activities in the Flagg Creek Fund (monthly reporting, accounts payable, payroll). Additional administrative/clerk activities related to water collections and cash receipts are coded to the Water Fund. Public Works payroll for a portion of the Director's salary is allocated to the Water Dept and the Maintenance Dept. of the Flagg Creek Golf Course. Lastly, an allocation of the Assistant City Administrator's salary is allocated to the City Clerk's Department and Golf Course Operations.

CITY OF COUNTRYSIDE - DEPARTMENT/FUNCTION MATRIX										
PERCENT OF PAYROLL ALLOCATED TO FUND/FUNCTION										
FUND/DEPT	General Fund / Admin	General Fund / Public Works	General Fund / Public Safety	General Fund / Building Planning Zoning	Water Fund / Operations	Sewer Fund / Operations	Flagg Creek Golf Course	Flagg Creek Concession	Flagg Creek Maint	Total %
GENERAL FUND										
Legislative	100%	-	-	-	-	-	-	-	-	100%
City Clerk	88%	-	-	-	12%	-	-	-	-	100%
Finance	61%	-	-	-	29%	-	10%	-	-	100%
Board of Police & Fire	100%	-	-	-	-	-	-	-	-	100%
Planning and Zoning	-	-	-	100%	-	-	-	-	-	100%
General Administration	96%	-	-	-	-	-	4%	-	-	100%
IT Services (Outsourced) *	-	-	-	-	-	-	-	-	-	0%
Community Development	-	-	-	100%	-	-	-	-	-	100%
Police	-	-	100%	-	-	-	-	-	-	100%
Public Works	-	97%	-	-	2%	-	-	-	1%	100%
PROPRIETARY FUNDS										
Water/Sewer Funds	-	-	-	-	92%	8%	-	-	-	100%
Flagg Creek Golf Course	-	-	-	-	-	-	60%	12%	28%	100%

As reflected in the first chart on the previous page, 28.6% of total City expenses are comprised of personnel costs – salaries, buybacks, health insurance, and pension expense. Salary increases were all budgeted at 2% although the collective bargaining contracts for police personnel are still being negotiated. Public works employees are under contract through the end of the current budget year.

EXPENSE ANALYSIS CONTINUED...

Personnel Costs Continued...

The IMRF employer contribution rate was finalized at 11.30% versus 13.62% in the prior year. The SLEP employer contribution rate was finalized at 8.32% versus 9.02% in the prior year. The significant declines in the IMRF rate can be attributed to significant investment gains over the past two years. The Police Pension contribution was estimated per the last actuarial report at 42.78% as a level percentage of projected payrolls. In addition to the aforementioned rate changes year over year, the City reduced one head count this year from restructuring the responsibilities of the Assistant Administrator as noted.

Water Purchases:

Once estimated consumption levels are projected (flat with the prior calendar year ended in December of 2018), a loss factor is applied to arrive at the gallons purchased. Based on historical accountability percentages, the City estimates that it will bill out approximately 95.10% of total gallons purchased. For the 2020 budget year, the City estimates that it will bill out approximately 518 million gallons at the tiered rates, and purchase approximately 545 million gallons at the current Village of McCook pass through rate of \$5.11 per thousand.

Debt Service:

Debt Service costs are based on level annual debt service for the City's outstanding debt which now includes four Corporate General Obligation issues and a General Obligation Water Bond. The FY 2020 budget now includes debt service on the Series 2018 bonds issued in FY 2019. Debt Service also includes interest on the interfund loan due from the TIF Fund to the General Fund, which is indexed to the Prime Rate – also reflected as interest income in the general fund.

Capital Outlays:

Project Description	Fund	Amount	Funding Source
Street Resurfacing Projects (MFT)	MFT	320,550	Motor Fuel Tax
Street Resurfacing Projects (Capital)	Capital	89,600	General Fund
Police/IT Equipment/Tower Connections	Capital	266,000	General Fund
Vehicles DPW	Capital	100,000	General Fund
Vehicles Police	Capital	100,000	General Fund
Streetscape Projects	Capital	428,250	General Fund
Countryside Park Courts	Capital	135,000	General Fund
City Hall Project	Capital	6,342,537	Proceeds/Gen Fund
Water Main Replacements	Water	2,100,000	Water Revenues
Sewer Infrastructure Improvements	Sewer	20,000	Sewer
Project Totals		9,901,937	

Professional Fees:

Professional fees are budgeted for engineering, legal, audit fees, etc. Based on the historical trends, professional fees have grown significantly since the 2014 FYE. This is due primarily to the growth in legal fees from noted litigation activities where the City is the Plaintiff. As of this budget period, all significant litigation matters have been concluded with favorable results to the City's operating budget. Of particular impact is the recently settled Police Pension litigation matter.

EXPENSE ANALYSIS CONTINUED...

Outsourced Services:

The City outsources various activities/functions such as IT services, code enforcement activities, and dispatch services as related to the E911 Fund/Function. These categories include all costs related to these functions, i.e. hardware replacement in IT, etc.

Contractual Tax Sharing:

The City has entered into various agreements with certain businesses to facilitate economic development in the City. The agreements are primarily with automobile dealers, although prior deals were made with other retailers. Two tax sharing agreements hit their caps or maturity date by the end of fiscal 2017. As of the close of the 2019 fiscal year, there are only three agreements remaining—the Westfield Ford agreement, the Phelan Dodge agreement, and the Napleton Mazda agreement. These agreements were structured with tax sharing on incremental sales taxes to be derived from the expansion projects or acquisition of new car lines, etc. The agreements also have different features such as higher rebates in the earlier years that taper off toward the latter years.



Contractual Other:

Other contractual expenditures include risk management costs (insurance premiums and deductibles). The City is a member of the IRMA (Intergovernmental Risk Management Agency) which is a risk pool consisting of approximately 79 different Illinois Communities/Agencies. Members of the pool enjoy stable premiums and a very competitive cost structure due to the benefits of pooling, surplus distributions, low administrative costs from economies of scale, etc. Annually, the City analyzes the potential benefit of a higher deductible in the policy. The analysis includes back testing 10 years of loss data at various deductible levels and corresponding premium credits. The analysis typically shows a benefit at higher deductible levels although the City kept deductible at \$50K per occurrence for the past two years. The City has achieved significant total cost savings from prior deductible increases.

GENERAL FUND - FINANCIAL SUMMARY

REVENUES	2017 ACT	2018 ACT	2019 BUDG	2019 PROJ	2020 BUDG	19/20 VAR
PROPERTY TAXES	57,658	60,789	61,500	61,500	61,500	-
SALES TAXES	8,794,238	9,019,458	8,925,000	9,386,322	9,386,322	461,322
OTHER LOCAL TAXES	1,567,767	1,613,442	1,632,250	1,695,323	1,687,500	55,250
LICENSES & PERMITS	400,801	662,644	477,425	449,504	468,188	(9,237)
INTERGOVERNMENTAL REVENUES	1,119,857	1,070,381	1,099,280	1,151,861	1,181,719	82,439
CHARGES FOR SERVICES	155,718	169,017	140,000	129,267	132,300	(7,700)
RECREATION - CHARGES FOR SERVICES	4,727	-	50,000	-	50,000	-
FINES AND FORFEITURES	99,589	94,829	95,750	104,622	108,000	12,250
NET INVESTMENT INCOME	293,292	379,006	396,514	437,773	521,933	125,419
OTHER REVENUES	538,277	99,376	57,557	104,614	343,853	286,296
OTHER FINANCING SOURCES (OFS)	-	7,250	225,000	225,000	225,000	-
TOTAL REVENUES AND (OFS)	13,031,924	13,176,192	13,160,276	13,745,786	14,166,315	1,006,039
EXPENDITURES	2017 ACT	2018 ACT	2019 BUDG	2019 PROJ	2020 BUDG	19/20 VAR
LEGISLATIVE	103,885	109,629	110,748	114,147	115,917	5,169
CITY CLERK	251,658	271,169	295,129	255,434	260,021	(35,108)
FINANCE	288,834	278,392	291,412	276,955	300,754	9,342
FINANCE - OTHER FINANCING USES (OFU)	2,868,526	1,993,215	2,947,617	3,475,617	3,922,292	974,675
BOARD OF POLICE & FIRE COMM	14,052	5,339	7,945	5,162	7,515	(430)
PLANNING & ZONING	34,303	50,311	31,555	26,492	71,780	40,225
GENERAL ADMINISTRATION	3,126,950	2,640,931	2,670,753	2,534,518	2,780,902	110,149
IT SERVICES	140,555	180,059	186,100	184,639	248,700	62,600
COMMUNITY DEVELOPMENT	592,859	608,962	586,705	591,332	511,976	(74,729)
POLICE	3,803,954	4,242,466	4,046,744	3,857,279	3,853,519	(193,225)
PUBLIC WORKS	1,612,935	1,736,855	1,651,448	1,546,438	1,775,264	123,816
E.S.D.A/ETSB	228	308,148	334,120	295,521	317,675	(16,445)
TOTAL EXPENSES	9,970,212	10,432,259	10,212,659	9,687,917	10,244,023	31,364
TOTAL EXPENSES AND (OFU)	12,838,738	12,425,474	13,160,276	13,163,534	14,166,315	1,006,039
FUND BALANCE SUMMARY	2017 ACT	2018 ACT	2019 BUDG	2019 PROJ	2020 BUDG	19/20 VAR
BEGINNING UNRESTRICTED FUND BALANCE	10,115,705	9,574,348	10,291,422	10,291,422	10,873,674	582,252
GENERAL FUND SURPLUS (DEFICIT)	193,186	750,718	-	582,252	-	-
LESS INC/(DEC) IN RESTRICTED FUND BALANCE	(734,543)	(33,644)	-	-	-	-
ENDING UNRESTRICTED FUND BALANCE	9,574,348	10,291,422	10,291,422	10,873,674	10,873,674	582,252
CASH FLOW SUMMARY	2017 ACT	2018 ACT	2019 BUDG	2019 PROJ	2020 BUDG	19/20 VAR
BEGINNING CASH AND INVESTMENTS	7,828,943	7,202,234	7,771,343	7,771,343	8,256,324	484,981
SURPLUS (DEFICIT) CURRENT YEAR	193,186	750,718	-	582,252	-	-
(INCREASE) DECREASE IN CURR ASSETS	180,258	(267,664)	-	-	-	-
INCREASE (DECREASE) IN CURR LIABILITIES	(349,439)	129,723	-	-	-	-
(INCREASE) DECREASE INTERFUND ACTIVITIES	(650,714)	(43,668)	-	(97,271)	-	-
NET CHANGE IN CASH AND INVESTMENTS	(626,709)	569,109	-	484,981	-	-
ENDING CASH AND INVESTMENTS	7,202,234	7,771,343	7,771,343	8,256,324	8,256,324	484,981

GENERAL FUND SUMMARY CONTINUED...

General Fund Revenue, Expense, and Fund Balance Summary:



The Top 5 individual revenue sources in the general fund represent approximately 81.3% of General Fund Revenues.

Revenue	Estimated Revenues	% of GF Revenues
Sales Tax	9,386,322	66.26%
Restaurant Tax	592,500	4.18%
State Income Tax	580,658	4.10%
Investment Income	521,933	3.68%
Vehicle Fuel Tax	435,000	3.07%
Electrical Use Tax	420,000	2.96%
State Gaming Tax	307,500	2.17%
Transfer In	225,000	1.59%
Licenses/Permits	468,188	3.30%
Other Revenue	405,353	2.86%
Intergovernmental	293,561	2.07%
Other Local Taxes	240,000	1.69%
Charges for Service	182,300	1.29%
Fines/Forfeitures	108,000	.76%
Total	14,166,315	100%

Expense Category	Amount	% of GF
Salaries, Payroll Taxes, Other Benefits	5,013,674	35.39%
Police Pension Employer Contribution	1,065,000	7.52%
IMRF Employer Contribution	213,602	1.51%
Employer Contribution Health Insurance	786,132	5.55%
Legal Fees/Labor Negotiations	325,000	2.29%
Debt Service	2,228,414	15.73%
Capital Outlays	1,693,878	11.96%
Contractual – Building Code Enforcement	268,800	1.90%
Contractual – IT/Dispatch Services	454,475	3.21%
Contractual – Tax Sharing Agreements	578,802	4.09%
Supplies, Utilities, and Maintenance	790,343	5.58%
Risk Management	146,500	1.03%
Other	601,695	4.25%
TOTAL	14,166,315	100%

Personnel costs represent nearly 50% of General Fund Expenses.

Debt service costs represent 15.7% of total general fund expenses & 9.98% of total combined govt. fund expenditures.

FY 2020 Budget is balanced.

Fund Balance: Unrestricted fund balance projected through fiscal 2019 is expected to grow by at least \$582K from an anticipated operating surplus. Beginning fund balance at FY 2020 is expected to be in excess of \$10.87MM with beginning cash and investment balances also projected north of \$8.25MM or nearly 60% of budgeted expenses. These reserves provide significant financial flexibility for the City.

HOTEL/MOTEL FUND - FINANCIAL SUMMARY

REVENUES	2017 ACT	2018 ACT	2019 BUDG	2019 PROJ	2020 BUDG	19/20 VAR
HOTEL/MOTEL TAXES	365,730	349,422	356,314	320,339	357,870	1,556
SPONSORSHIP REVENUE	53,935	47,895	58,500	59,125	64,250	5,750
NET INVESTMENT INCOME	3,634	6,538	7,500	31,203	13,500	6,000
TOTAL REVENUES AND (OFS)	423,299	403,855	422,314	410,667	435,620	13,306
EXPENDITURES	2017 ACT	2018 ACT	2019 BUDG	2019 PROJ	2020 BUDG	19/20 VAR
SALARIES AND OVERTIME	15,114	16,071	16,100	14,330	15,000	(1,100)
ADVERTISING EXPENSES	47,092	27,898	44,000	44,000	49,000	5,000
SPECIAL EVENTS	75,705	79,998	85,514	67,202	96,920	11,406
OTHER COMMUNITY RELATIONS	47,259	55,927	51,700	45,688	49,700	(2,000)
TAX SHARING EXPENSES	-	-	-	-	-	-
TRANSFER OUT TO OTHER FUNDS	614,970	-	225,000	225,000	225,000	-
TOTAL EXPENSES AND (OFU)	800,140	179,894	422,314	396,220	435,620	13,306
FUND BALANCE SUMMARY	2017 ACT	2018 ACT	2019 BUDG	2019 PROJ	2020 BUDG	19/20 VAR
BEGINNING UNRESTRICTED FUND BALANCE	1,454,305	1,075,931	1,306,370	1,306,370	1,320,817	14,447
HOTEL/MOTEL FUND SURPLUS (DEFICIT)	(376,840)	223,961	-	14,447	-	-
LESS CHANGE IN RESTRICTED FUND BALANCE	(1,534)	6,478	-	-	-	-
ENDING UNRESTRICTED FUND BALANCE	1,075,931	1,306,370	1,306,370	1,320,817	1,320,817	14,447
CASH FLOW SUMMARY	2017 ACT	2018 ACT	2019 BUDG	2019 PROJ	2020 BUDG	19/20 VAR
BEGINNING CASH AND INVESTMENTS	1,443,954	1,045,698	1,241,108	1,241,108	1,255,555	14,447
SURPLUS (DEFICIT) CURRENT YEAR	(376,840)	223,961	-	14,447	-	-
(INCREASE) DECREASE IN CURR ASSETS	(18,104)	(13,394)	-	-	-	-
INCREASE (DECREASE) IN CURR LIABILITIES	(3,312)	(15,157)	-	-	-	-
NET CHANGE IN CASH AND INVESTMENTS	(398,256)	195,410	-	14,447	-	-
ENDING CASH AND INVESTMENTS	1,045,698	1,241,108	1,241,108	1,255,555	1,255,555	14,447

Revenue, Expense and Fund Balance Summary:

As previously noted, hotel/motel taxes are anticipated to show a significant decline in FY 2019 from the Holiday Inn construction project as compared to historical 2017 and 2018 results. These declines were somewhat offset by increases in investment income and sponsorship revenues. Finally, it is expected that the scheduled interfund transfer to the general fund will be reduced (if required) at FY 2019 year-end to produce a balanced result. Therefore, it is not anticipated that the fund balance will change in the FY 2019 operating period.

Following the completion of the Holiday Inn construction period at FYE 2019, it is anticipated that hotel taxes will rebound. In addition, the 2020 budget also captures some growth in sponsorship and investment income previously noted. It is forecasted that the fund can withstand a transfer to the general fund in the scheduled amount of \$225,000 in the FY 2020 budget period with no noted change on fund balance by year-end. The annual transfer was built into the long-term City Hall financing plan, as the hotel fund is essentially an additional general fund based on its unrestricted nature.

COMMERCIAL TIF FUND - FINANCIAL SUMMARY

REVENUES	2017 ACT	2018 ACT	2019 BUDG	2019 PROJ	2020 BUDG	19/20 VAR
INCREMENTAL PROPERTY TAX	289,381	317,459	358,760	310,156	545,000	186,240
INTEREST INCOME	165	95	-	1,013	1,000	1,000
MISCELLANEOUS INCOME	-	-	-	-	-	-
TOTAL REVENUES AND (OFS)	289,546	317,555	358,760	311,169	546,000	187,240
EXPENDITURES	2017 ACT	2018 ACT	2019 BUDG	2019 PROJ	2020 BUDG	19/20 VAR
PROFESSIONAL SERVICES	15,979	2,739	15,000	1,034	25,500	10,500
CONTRACTUAL/CONSULTING	-	23,669	3,274	510	25,500	22,226
DEBT SERVICE	1,018,628	334,091	340,486	407,407	495,000	154,514
CAPITAL OUTLAYS	(1)	-	-	-	-	-
TOTAL EXPENSES AND (OFU)	1,034,606	360,498	358,760	408,951	546,000	187,240
FUND BALANCE SUMMARY	2017 ACT	2018 ACT	2019 BUDG	2019 PROJ	2020 BUDG	19/20 VAR
BEGINNING UNRESTRICTED FUND BALANCE	(6,996,605)	(7,741,665)	(7,784,609)	(7,784,609)	(7,882,391)	(97,782)
COMMERCIAL TIF FUND SURPLUS (DEFICIT)	(745,060)	(42,944)	-	(97,782)	-	-
ENDING UNRESTRICTED FUND BALANCE	(7,741,665)	(7,784,609)	(7,784,609)	(7,882,391)	(7,882,391)	(97,782)
CASH FLOW SUMMARY	2017 ACT	2018 ACT	2019 BUDG	2019 PROJ	2020 BUDG	19/20 VAR
BEGINNING CASH AND INVESTMENTS	-	-	-	-	-	-
SURPLUS (DEFICIT) CURRENT YEAR	(745,060)	(42,944)	-	(97,782)	-	-
(INCREASE) DECREASE IN CURR ASSETS	-	-	-	-	-	-
INCREASE (DECREASE) INTERFUND PAYABLE	745,060	42,944	-	97,782	-	-
NET CHANGE IN CASH AND INVESTMENTS	-	-	-	-	-	-
ENDING CASH AND INVESTMENTS	-	-	-	-	-	-

Revenue, Expense, and Fund Balance Analysis:

Fiscal year 2017 revenues were up significantly due primarily to the successful restructuring and negotiations with the Cook County Clerk with respect to tax code administration matters. Historically positive increment and negative increment parcels were aggregated resulting in little to no incremental EAV. The restructuring segregated performing and non-performing tax PINS such that incremental EAV could be maximized given current developments. Additional revenue growth was achieved in FY 2018 from increases in the country multiplier and new construction value from projects. Projected FY 2019 results are showing a deficit of \$97.8 as interest income due to the general fund exceeded current collections from incremental taxes. The deficit will reduce fund balance in said amount.

Significant incremental EAV collections are expected beginning in FY 2020 as new EAV will come on line from Ettleson Hyundai project. The new dealership was completed in 2018 and this tax parcel has a zero base value EAV. As such, 100% of the growth in value from the project (vacant land vs. new \$22,000 sq. ft. car dealership) will accrue to the district. Additional EAV and collection growth will exceed the interest carry on the interfund loan to the general fund. Receipts exceeding the interest costs will be used to retire principal on the TIF note due to the general fund. As such, the fund balance is expected to increase in the TIF fund, and reduce unspendable fund balance in the general fund.

CAPITAL IMPROVEMENT FUND - FINANCIAL SUMMARY

REVENUES	2017 ACT	2018 ACT	2019 BUDG	2019 PROJ	2020 BUDG	19/20 VAR
BOND PROCEEDS	-	10,000,000	10,000,000	10,000,000	-	(10,000,000)
GRANT REVENUE	-	104,887	384,000	300,000	474,000	90,000
NET INVESTMENT INCOME	-	33,092	185,000	262,984	35,000	
OPERATING TRANSFERS IN	2,445,796	612,180	1,168,383	1,696,383	2,023,878	855,495
TOTAL REVENUES AND OTHER FINANCING SOURCES	2,445,796	10,750,158	11,737,383	12,259,367	2,532,878	(9,054,505)
EXPENDITURES	2017 ACT	2018 ACT	2019 BUDG	2019 PROJ	2020 BUDG	19/20 VAR
FINANCE DEPARTMENT (CITY HALL PROJECT)	1,819,562	3,916,531	17,521,711	12,338,420	6,342,537	(11,179,174)
GENERAL ADMINISTRATION	147,023	337,378	367,675	259,519	444,250	76,575
IT DEPARTMENT	-	-	125,000	54,876	210,000	85,000
POLICE DEPARTMENT	-	54,584	276,025	315,843	140,000	(136,025)
PUBLIC WORKS DEPARTMENT	562,153	114,874	685,708	576,118	324,600	(361,108)
TOTAL EXPENSES AND OTHER FINANCING USES	2,528,737	4,423,366	18,976,119	13,544,776	7,461,387	(11,514,732)
FUND BALANCE SUMMARY	2017 ACT	2018 ACT	2019 BUDG	2019 PROJ	2020 BUDG	19/20 VAR
BEGINNING UNRESTRICTED FUND BALANCE	(29,933)	(112,874)	6,213,918	6,213,918	4,928,509	(1,285,409)
CAPITAL FUND SURPLUS (DEFICIT)	(82,941)	6,326,792	(7,238,736)	(1,285,409)	(4,928,509)	2,310,227
LESS CHANGE IN RESTRICTED FUND BALANCE	-	-	-	-	-	-
ENDING UNRESTRICTED FUND BALANCE	(112,874)	6,213,918	(1,024,818)	4,928,509	-	1,024,818
CASH FLOW SUMMARY	2017 ACT	2018 ACT	2019 BUDG	2019 PROJ	2020 BUDG	19/20 VAR
BEGINNING CASH AND INVESTMENTS	269,717	-	7,262,848	7,262,848	5,977,439	(1,285,409)
SURPLUS (DEFICIT) CURRENT YEAR	(348,343)	6,326,792	(7,238,736)	(1,285,409)	(4,928,509)	2,310,227
(INCREASE) DECREASE IN CURR ASSETS	2,730	35,586	-	-	(1,048,930)	(1,048,930)
INCREASE (DECREASE) IN CURR LIABILITIES	75,896	900,470	-	-	-	-
NET CHANGE IN CASH AND INVESTMENTS	(269,717)	7,262,848	(7,238,736)	(1,285,409)	(5,977,439)	1,261,297
ENDING CASH AND INVESTMENTS	-	7,262,848	24,112	5,977,439	-	(24,112)

Revenue, Expense, and Fund Balance Analysis:

The City municipal complex project started in FY 2017 with the design phase. Costs incurred in that fiscal year were primarily for architect design fees and other professional costs. In the fall of 2017 (fiscal 2018), the existing structure on the site was demolished and site utilities and site grading commenced following the competitive bidding process for those trades. In FY 18/19 costs were also incurred on the two ITEP streetscape projects. Sidewalks were poured on both sides of the LaGrange Road retail corridor and design work commenced on the monument sign at the corner of Joliet Road and LaGrange Road. The monument sign was completed in FY 2019. It is anticipated that IDOT will invoice the City for its local share of the ITEP LaGrange Rd project through the FY 2020 budget year. Design and construction engineering were also completed on the ITEP bike path project which is expected to be completed in FY 2020. Substantial completion on the City Hall project is also expected in early 2020 where final costs will be covered from reserves of debt proceeds issued and invested over the past two years. Fund balance will be drawn down from these reserves used to cover project costs. Other capital projects are covered from general fund transfers and include equipment replacements in the Police and Public Works departments, and equipment upgrades related to the City's communication network.



CITY OF COUNTRYSIDE 2020 ANNUAL BUDGET

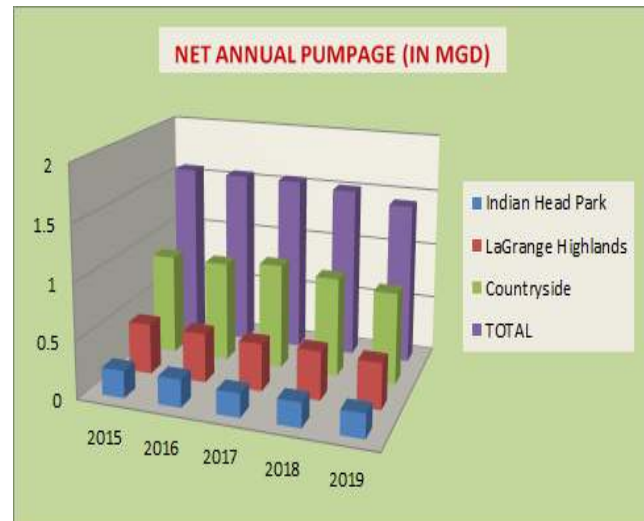
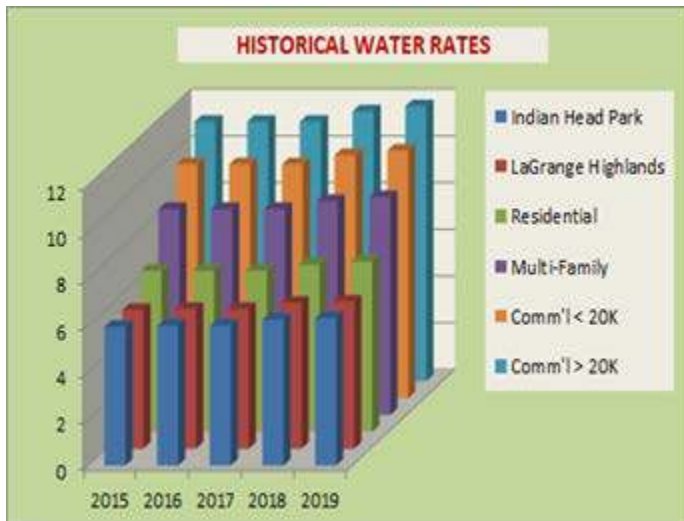
WATER FUND - FINANCIAL SUMMARY

OPERATING REVENUES	2017 ACT	2018 ACT	2019 BUDG	2019 PROJ	2020 BUDG	19/20 VAR
CHARGES FOR SERVICES	4,483,705	4,482,713	4,572,044	4,468,472	4,503,945	(68,099)
FINES AND FORFEITURES	6,509	7,632	6,250	6,835	6,500	250
OTHER REVENUES	115,859	87,759	85,209	85,209	87,946	2,737
TOTAL REVENUES	4,606,073	4,578,103	4,663,503	4,560,516	4,598,391	(65,112)
OPERATING EXPENSES	2017 ACT	2018 ACT	2019 BUDG	2019 PROJ	2020 BUDG	19/20 VAR
ADMINISTRATION	277,672	285,244	298,136	280,206	304,559	6,423
BENEFITS	117,177	121,124	123,218	117,972	100,677	(22,541)
COST OF SALES AND SERVICE	3,159,948	3,044,499	3,264,586	3,009,426	3,237,298	(27,288)
INFRASTRUCTURE IMPROVEMENTS	609,574	311,623	1,650,000	-	2,100,000	450,000
TOTAL OPERATING EXPENSES	4,164,371	3,762,488	5,335,940	3,407,604	5,742,534	406,594
OPERATING INCOME BUDGET BASIS	441,702	815,615	(672,437)	1,152,912	(1,144,143)	(471,706)
NON OPERATING REVENUE/(EXPENSES)						
INVESTMENT INCOME (LOSS)	13,252	16,887	22,255	109,036	75,000	52,745
TRANSFERS OUT	(85,000)	-	-	-	-	-
INTEREST EXPENSE	(83,942)	(77,706)	(73,550)	(73,550)	(66,050)	7,500
BOND PRINCIPAL	(280,000)	(285,000)	(300,000)	(300,000)	(300,000)	-
TOTAL NON OPERATING REVENUE (EXPENSES)	(435,690)	(345,819)	(351,295)	(264,514)	(291,050)	60,245
CHANGE IN NET POSITION (BUDGET BASIS)	6,012	469,796	(1,023,732)	888,398	(1,435,193)	(411,461)
ADJUSTMENTS TO GAAP BASIS	2017 ACT	2018 ACT	2019 BUDG	2019 PROJ	2020 BUDG	19/20 VAR
CAPITALIZE ASSETS	609,574	305,121	-	-	-	-
DEPRECIATION/AMORTIZATION EXPENSE	(583,424)	(524,372)	-	-	-	-
BOND PRINCIPAL & AMORTIZATION EXPENSE	268,625	273,623	-	-	-	-
PENSION EXPENSE - IMRF	18,671	2,145	-	-	-	-
TOTAL ADJUSTMENTS TO GAAP BASIS	313,446	56,517	-	-	-	-
CHANGE IN NET POSITON GAAP BASIS	319,458	526,312	(1,023,732)	888,398	(1,435,193)	(411,461)
CHANGE IN NVESTMENT IN CAPITAL ASSETS	(284,519)	(54,372)	-	-	-	-
UNRESTRICTED NET POSTION, MAY 1	3,190,358	3,225,297	3,697,237	3,697,237	4,585,635	888,398
UNRESTRICTED NET POSITION, APRIL 30	3,225,297	3,697,237	2,673,505	4,585,635	3,150,442	476,937
CASH FLOW SUMMARY	2017 ACT	2018 ACT	2019 BUDG	2019 PROJ	2020 BUDG	19/20 VAR
BEGINNING CASH AND INVESTMENTS	3,330,316	3,458,266	3,907,047	3,907,047	4,795,445	888,398
OPERATING INCOME (LOSS)	486,525	598,509	-	888,398	(1,435,193)	(1,435,193)
DEPRECIATION/AMORTIZATION	583,424	524,371	-	-	-	-
NON OPERATING REV/(EXP)	(168,067)	(60,819)	-	-	-	-
CURRENT ASSET (INC)/DEC	108,539	52,337	-	-	-	-
CURRENT LIAB (DEC)/INC	7,104	(75,496)	-	-	-	-
NET DEBT (REPAYMENT)/ISSUANCE	(280,000)	(285,000)	-	-	-	-
NET CAPITAL (PURCHASES)/SALES	(609,574)	(305,121)	-	-	-	-
NET CHANGE IN CASH AND INVESTMENTS	127,951	448,781	-	888,398	(1,435,193)	(1,435,193)
ENDING CASH AND INVESTMENTS	3,458,266	3,907,047	3,907,047	4,795,445	3,360,252	(546,795)

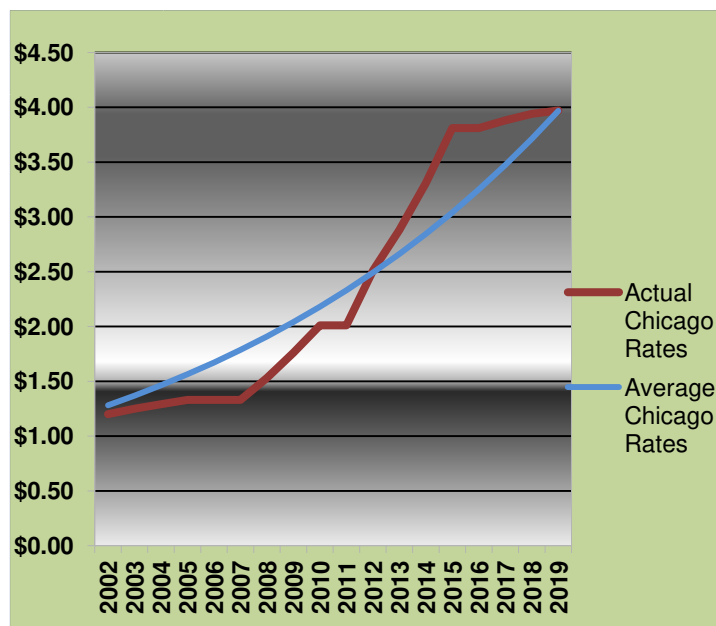
WATER FUND SUMMARY CONTINUED...

Revenues, Expenses, and Changes in Fund Balance:

Water charges represent 97% of total revenue and other financing sources. Other income sources for the fund include penalties, inspection and connection fees, meter sales, water tower rental for cellular providers, and investment income. Water charges are a function of consumption and the tiered rate structure. Charts highlighting consumption and rate trends are as follows:



As can be seen from the charts above water rates have increased for all users—residential, multi-family, commercial, and wholesale communities served. Rate changes have been made historically for changes in the underlying rates from the City of Chicago. As noted previously, the City purchases water at wholesale from the Village of McCook who purchases directly from the City of Chicago. Please see the chart below for historical rate increases from the City of Chicago.

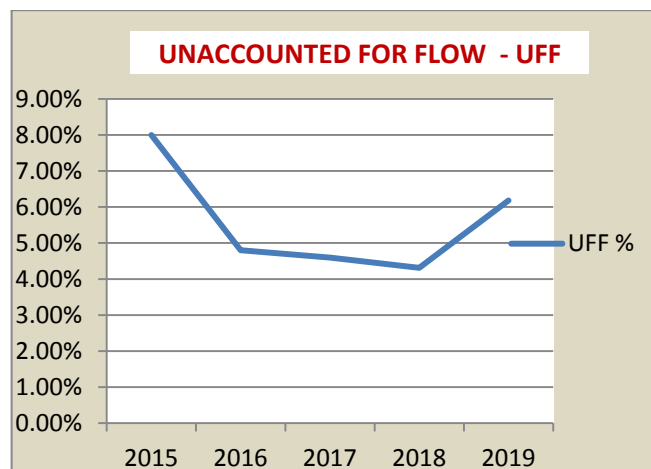
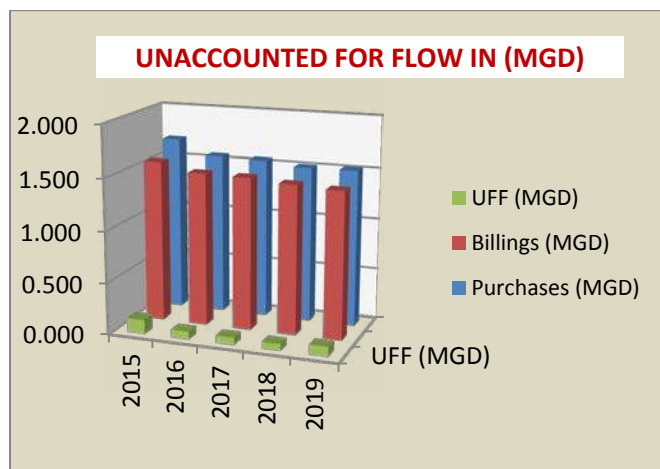


Calendar Year Beginning	Actual Chicago Rates	Chicago Annual Rate Increase	Avg Chicago Rate Increase	Avg Chicago Rate
01/01/02	1.20	1.69%	6.88%	1.28
01/01/03	1.25	4.17%	6.88%	1.37
01/01/04	1.29	3.20%	6.88%	1.46
01/01/05	1.33	3.10%	6.88%	1.56
01/01/06	1.33	0.00%	6.88%	1.67
01/01/07	1.33	0.00%	6.88%	1.79
01/01/08	1.53	15.04%	6.88%	1.91
01/01/09	1.76	15.03%	6.88%	2.04
01/01/10	2.01	14.20%	6.88%	2.18
01/01/11	2.01	0.00%	6.88%	2.33
01/01/12	2.51	24.88%	6.88%	2.49
01/01/13	2.88	14.74%	6.88%	2.66
01/01/14	3.31	14.93%	6.88%	2.85
01/01/15	3.81	15.11%	6.88%	3.04
01/01/16	3.81	0.00%	6.88%	3.25
06/01/17	3.88	1.84%	6.88%	3.47
06/02/18	3.94	1.55%	6.88%	3.71
06/03/19	3.97	0.80%	6.88%	3.97

WATER FUND SUMMARY CONTINUED...

As can be gleaned from the preceding charts, the City of Chicago, over the past 17 years has raised the water rates at an average annual rate far exceeding normal inflation levels. The most recent program from the City of Chicago began in 2012 when they announced a four-year capital plan that included four years of scheduled rate increases to the suburban communities served by the system. Beginning in 2012, the increases were scheduled annually at 25%/15%/15%/15% as of 01/01/12 through 01/01/15 respectively. Following an initial lack of guidance on increases thereafter, the City of Chicago eventually published an annual rate of increase based on changes in the CPI "Wage Earners and Clerical Workers Index". According to the release, annual increases would begin for the period of June 2016 and annually thereafter based on the change in the index for the preceding calendar year. As such, the change in the index, covering FY 17 was negative and therefore there was no pass-through increase in that fiscal year. The index did increase in calendar years 2017-2018, which then justified a Chicago rate increase in fiscal years 2018-2019 which was passed through by the Village of McCook.

Pursuant to regulation, applicable law, and best practices, the City periodically focuses on water "accountability measures." This process involves analysis of water purchased and the amounts billed out in the form of charges for services. This ratio is often referred to as an "unaccounted for flow" measure, or more basically, a water loss ratio. Ultimately, the ratio is affected by several different factors, including but not limited to the following: water main breaks, hydrant exercising and flushing, unmetered flow, other systemic errors, etc. See the charts below for historical accountability measures, which are strong when benchmarked to other comparable towns.



The most significant expenses in the water system are water purchases that comprise approximately 55-60% of total system costs. The other primary cost to the system (expensed on the budget basis) are capital outlays. The City performed significant improvements in 2016 including the completion of the 2014 water main replacements in the Joliet Road corridor, emergency main replacements on 67th and 71st streets, and began the water main relining project adjacent to the Countryside Plaza (retail development) in the LaGrange Road corridor. The Countryside plaza project was completed in FY 2017 along with the Constance Lane water main replacement. The fund experienced a Non-GAAP surplus before depreciation expense in fiscal year 2018 and 2019 where no major projects were undertaken. The fund currently carries about 75-80% of budgeted expenses in unrestricted fund balance although the policy only requires 35%. The water committee completed the capital plan with an approved fund balance draw down in FY 2020 to cover a major (\$2.1MM) project.

SEWER FUND - FINANCIAL SUMMARY

OPERATING REVENUES	2017 ACT	2018 ACT	2019 BUDG	2019 PROJ	2020 BUDG	19/20 VAR
SEWER CHARGES	25,302	25,362	25,250	25,318	25,350	100
LATE PENALTIES	112	90	100	100	100	-
INTEREST INCOME	9	10	-	648	500	500
TOTAL REVENUES	25,423	25,462	25,350	26,066	25,950	600
OPERATING EXPENSES	2017 ACT	2018 ACT	2019 BUDG	2019 PROJ	2020 BUDG	19/20 VAR
SALARIES AND BENEFITS	15,901	17,682	17,318	15,945	17,324	6
MAINTENANCE/OPERATING SUPPLIES	-	6,404	7,000	492	7,177	177
PROFESSIONAL FEES	1,112	3,483	1,380	1,380	1,380	-
INFRASTRUCTURE IMPROVEMENTS	-	9,767	30,000	27,097	20,000	(10,000)
TOTAL OPERATING EXPENSES	17,013	37,336	55,698	44,914	45,881	(9,817)
OPERATING INCOME BUDGET BASIS	8,410	(11,873)	(30,348)	(18,848)	(19,931)	10,417
ADJUSTMENTS TO GAAP BASIS	2017 ACT	2018 ACT	2019 BUDG	2019 PROJ	2020 BUDG	19/20 VAR
CAPITALIZE ASSETS	-	-	-	-	-	-
DEPRECIATION/AMORTIZATION EXPENSE	(68,616)	(68,616)	-	-	-	-
TOTAL ADJUSTMENTS TO GAAP BASIS	(68,616)	(68,616)	-	-	-	-
CHANGE IN NET POSITION GAAP BASIS	(60,206)	(80,490)	(30,348)	(18,848)	(19,931)	10,417
CHANGE IN INVESTMENT IN CAPITAL ASSETS	68,616	68,618	-	-	-	-
UNRESTRICTED NET POSITION, MAY 1	41,642	50,052	38,180	38,180	19,332	(18,848)
UNRESTRICTED NET POSITION, APRIL 30	50,052	38,180	7,832	19,332	(599)	(8,431)
CASH FLOW SUMMARY	2017 ACT	2018 ACT	2019 BUDG	2019 PROJ	2020 BUDG	19/20 VAR
BEGINNING CASH AND INVESTMENTS	47,374	56,588	47,704	47,704	28,856	(18,848)
OPERATING INCOME (LOSS)	(60,207)	(80,490)	-	(18,848)	(19,931)	(19,931)
DEPRECIATION/AMORTIZATION	68,616	68,616	-	-	-	-
CURRENT ASSET (INC)/DEC	1,382	2,725	-	-	-	-
CURRENT LIAB (DEC)/INC	(577)	264	-	-	-	-
NET CAPITAL (PURCHASES)/SALES	-	-	-	-	-	-
NET CHANGE IN CASH AND INVESTMENTS	9,214	(8,884)	-	(18,848)	(19,931)	(19,931)
ENDING CASH AND INVESTMENTS	56,588	47,704	47,704	28,856	8,925	(38,779)

Revenue, Expense, and Fund Balance Analysis:

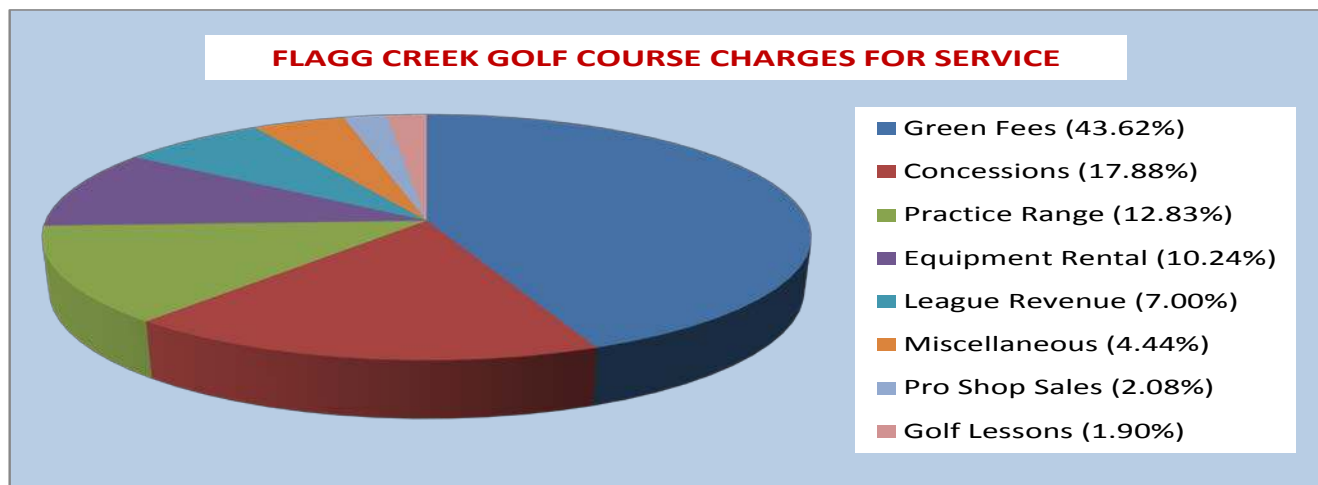
The City services a portion of Ward 2 for sewer services, and the remainder of the City is served by the South Lyons Township Sanitary District (a separate taxing district formed as a result of a 1959 special election prior to the City's incorporation in 1960). Sewer rates are \$6/unit per month and have not changed over the past several years. Minor salary allocations from the water operators are charged to this fund, which also gets a small allocation of the annual audit fees--7.5% and 5% for those items respectively. The City reconstructed the lift station in FY 14 from cash reserves, which significantly reduced both the reserves and maintenance costs. The Water/Sewer Committee, in the capital planning process, approved two major maintenance programs for 2019 and the current year budget cycle. Smoke testing in Ward 2 was completed last year and a sewer lining project on Pleasant Dale Ct. will total be undertaken in this budget year. Both projects account for planned drawdowns in the fund.

FLAGG CREEK GOLF COURSE FUND - FINANCIAL SUMMARY

OPERATING REVENUES	2017 ACT	2018 ACT	2019 BUDG	2019 PROJ	2020 BUDG	19/20 VAR
CHARGES FOR SERVICES	793,017	757,915	804,846	757,325	763,650	(41,196)
PRACTICE RANGE REVENUE	143,136	131,872	140,900	146,263	146,600	5,700
PRO SHOP REVENUE	34,414	26,308	26,750	23,868	23,750	(3,000)
CONCESSIONS	168,680	174,673	179,450	201,027	204,200	24,750
TOTAL REVENUES	1,139,247	1,090,768	1,151,946	1,128,483	1,138,200	(13,746)
OPERATING EXPENSES	2017 ACT	2018 ACT	2019 BUDG	2019 PROJ	2020 BUDG	19/20 VAR
GOLF COURSE	617,916	539,265	595,215	596,257	615,077	19,862
PRACTICE RANGE	9,019	5,771	7,000	1,811	9,000	2,000
PRO SHOP	19,716	13,519	14,250	12,224	12,600	(1,650)
CONCESSIONS	103,927	138,708	152,439	158,596	166,415	13,976
MAINTENANCE	291,147	259,469	281,650	261,788	264,108	(17,542)
TOTAL OPERATING EXPENSES	1,041,726	956,731	1,050,554	1,030,676	1,067,200	16,646
OPERATING INCOME BUDGET BASIS	97,522	134,037	101,392	97,808	71,000	(30,392)
NON OPERATING REVENUE/(EXPENSES)						
INVESTMENT INCOME	-	348	-	3,763	4,000	4,000
GAIN (LOSS) ON DISPOSAL OF ASSETS	-	-	-	-	-	-
PROFIT SHARING EXPENSE	(9,453)	(144,433)	(101,392)	(101,571)	(75,000)	26,392
OTHER NON OPERATING REVENUE (EXPENSE)	-	-	-	-	-	-
TOTAL NON OPERATING REVENUE (EXPENSES)	(9,453)	(144,085)	(101,392)	(97,808)	(71,000)	30,392
CHANGE IN NET POSITION (BUDGET BASIS)	88,069	(10,048)	-	-	-	-
ADJUSTMENTS TO GAAP BASIS	2017 ACT	2018 ACT	2019 BUDG	2019 PROJ	2020 BUDG	19/20 VAR
CAPITALIZE ASSETS/PENSION EXP	40,402	11,300	-	-	-	-
DEPRECIATION EXPENSE	(131,696)	(118,756)	-	-	-	-
TOTAL ADJUSTMENTS TO GAAP BASIS	(91,294)	(107,456)	-	-	-	-
CHANGE IN NET POSITON GAAP BASIS	(3,225)	(117,504)	-	-	-	-
CHANGE IN NVESTMENT IN CAPITAL ASSETS	90,918	118,787	-	-	-	-
UNRESTRICTED NET POSTION, MAY 1	(245,455)	(157,762)	(156,480)	(156,480)	(156,480)	-
UNRESTRICTED NET POSITION, APRIL 30	(157,762)	(156,480)	(156,480)	(156,480)	(156,480)	-
CASH FLOW SUMMARY	2017 ACT	2018 ACT	2019 BUDG	2019 PROJ	2020 BUDG	19/20 VAR
BEGINNING CASH AND INVESTMENTS	119,102	159,453	296,808	159,453	179,632	(117,176)
OPERATING INCOME	6,229	26,581	-	101,571	75,000	-
DEPRECIATION	131,696	118,756	-	-	-	-
NON OPERATING REV/(EXP)	-	-	-	-	-	-
(INCREASE)/DECREASE IN ASSETS	24,682	62,885	-	-	-	-
INCREASE/(DECREASE) IN LIABILITIES	(81,854)	(61,414)	-	20,000	-	-
NET INTERFUND (PAYMENTS)/INCOME	-	(9,453)	(101,392)	(101,392)	(101,392)	-
NET CAPITAL (PURCHASES)/SALES	(40,402)	-	-	-	-	-
NET CHANGE IN CASH AND INVESTMENTS	40,351	137,355	(101,392)	20,179	(26,392)	(127,784)
ENDING CASH AND INVESTMENTS	159,453	296,808	195,416	179,632	153,240	(244,960)

FLAGG CREEK GOLF COURSE FUND SUMMARY CONTINUED...

Revenue, Expense, and Fund Balance Analysis:



As reflected in the chart above, green fees account for nearly half of the golf course revenues. Green fees have been declining over the last few years, although new and enhanced ancillary revenue streams were introduced to offset the negative effects of the green fee decline. Video gaming and hole in one contest revenues are now added to the revenue mix, and the course is implementing new marketing programs to enhance green fee inventory utilization. Concessions have been brought back in house for the third season to mitigate significant service issues with outsourced food vendors. Remaining contractual/outsourced agreements include the renegotiated golf pro agreement.



Salaries account for over half of all costs. Significant contractual fees include hole in one revenue sharing expenses and risk management/insurance allocations to the fund. Other significant costs include maintenance of the golf course and capital outlays although capital spending has been curbed in the past three budgetary periods. The reduced capital outlays have created resources to increase the profit sharing payments to the member governments (City and Pleasantdale Park District). The budget has been balancing these two competing interests over the past three budget cycles.

COMBINED NON-MAJOR FUNDS - FINANCIAL SUMMARY

REVENUES	2017 ACT	2018 ACT	2019 BUDG	2019 PROJ	2020 BUDG	19/20 VAR
INTERGOVERNMENTAL REVENUES	201,729	172,091	252,296	346,594	253,248	952
SALE OF FIXED ASSETS	8,750	-	-	10,200	-	-
NET INVESTMENT INCOME	395	153	550	2,864	1,100	550
OPERATING TRANSFERS IN	129,195	-	-	-	-	-
MISC INCOME	315	330	350	2,910	350	-
TOTAL REVENUES/OTHER FINANCING SOURCES	340,385	172,574	253,196	362,568	254,698	1,502
EXPENDITURES	2017 ACT	2018 ACT	2019 BUDG	2019 PROJ	2020 BUDG	19/20 VAR
SALARIES AND OVERTIME	-	-	-	-	-	-
EMPLOYEE TRAINING & DEVELOPMENT	4,739	-	-	-	-	-
CONTRACTUAL AND UTILITIES	314,804	-	-	-	-	-
MAINTENANCE AND OPERATING SUPPLIES	12,420	2,916	5,000	-	5,000	-
PROFESSIONAL FEES	-	-	-	-	-	-
CAPITAL OUTLAYS	72,909	518,484	-	-	420,900	420,900
OPERATING TRANSFERS OUT	385,000	-	-	-	331,000	331,000
MISCELLANEOUS	1,953	767	2,000	1,181	-	(2,000)
TOTAL EXPENSES/OTHER FINANCING USES	791,826	522,167	7,000	1,181	756,900	749,900
FUND BALANCE SUMMARY	2017 ACT	2018 ACT	2019 BUDG	2019 PROJ	2020 BUDG	19/20 VAR
BEGINNING UNRESTRICTED FUND BALANCE	1,002,114	550,673	201,081	201,081	562,468	361,387
COMBINED NON-MAJOR SURPLUS (DEFICIT)	(451,441)	(349,593)	246,196	361,387	(502,202)	(748,398)
LESS INCREASE IN RESTRICTED FUND BALANCE	-	-	-	-	-	-
ENDING UNRESTRICTED FUND BALANCE	550,673	201,081	447,277	562,468	60,266	(387,011)
CASH FLOW SUMMARY	2017 ACT	2018 ACT	2019 BUDG	2019 PROJ	2020 BUDG	19/20 VAR
BEGINNING CASH AND INVESTMENTS	910,483	540,171	192,537	192,537	553,924	361,387
SURPLUS (DEFICIT) CURRENT YEAR	(451,441)	(349,593)	246,196	361,387	(502,202)	(748,398)
(INCREASE) DECREASE IN CURR ASSETS	145,384	(588)	-	-	-	-
INCREASE (DECREASE) IN CURR LIABILITIES	(64,255)	2,546	-	-	-	-
NET CHANGE IN CASH AND INVESTMENTS	(370,312)	(347,635)	246,196	361,387	(502,202)	(748,398)
ENDING CASH AND INVESTMENTS	540,171	192,537	438,733	553,924	51,722	(387,011)

Revenue, Expense, and Fund Balance Analysis:

Combined Non-Major Funds used to consist of the ETBSB, MFT, Capital, and Drug Forfeiture Funds (through FYE 2017). As of FY 2018, the ETBSB Fund had been consolidated in the General Fund and the Capital Fund became a major fund. As such, this fund only now combines the activities of the MFT and Drug Forfeiture Funds. MFT receipts and asset seizures represent the sole intergovernmental revenue sources. Asset seizures were minimal in 2017/18 although 2019 realized collections in excess of \$195K. In addition, MFT revenues are reserved for projects every other year to allow for more projects being done concurrently, which minimizes mobilization costs. Due to this funding practice, the combined funds will show surpluses and subsequent drawdowns every other year. In addition, a fund balance drawdown in the forfeiture fund is planned to be made to fund FFE purchases for the new building next year as well.

DEBT PROFILE, SCHEDULES, AND SUMMARIES

The City's commitment to sound financial management has been recognized by external sources as referenced in its strong investment grade credit rating. After considering the City's strong management and leadership, healthy cash reserves, upward trending revenue base, manageable debt burden, and a host of other variables, the City received a Moody's credit rating of Aa2 (pursuant to the issuance of the Series 2014 bonds). To fund the contemplated City municipal complex, the City engaged Standard and Poors (S&P) to rate a planned two phase debt issuance totaling \$20 million over a two year period. Despite increased debt levels to fund the project (total post sale debt of \$40.6 million by FY 19), S&P cited strong management, local economic conditions, and healthy reserves to affirm an AA rating consistent with the prior Moody's rating. This rating was affirmed on 10-30-17 and 8-15-18.

Until recessionary tax year 2009, the City had not levied a property tax to fund either operations, pension expenses, or for debt service of GO (General Obligation) debt. For tax years 2009-2011, the City levied approximately \$1.5 million for debt service. In the 2012 tax year, the City paired down the levy to \$1 million and then by tax year 2013 it reduced the levy to \$150K. For tax years 2014-2018 (through the current budget), the City eliminated the tax levy as economic activity and economically sensitive revenue streams were restored from trough levels experienced through the great recession.

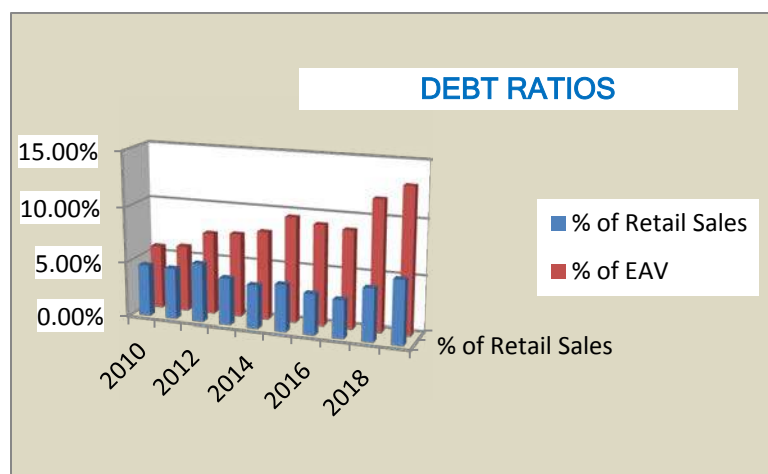
To fund the City municipal project the City issued \$10 million in GO Bonds, Series 2017 in November of 2018. The City issued an additional \$10 million par value in GO Bonds to complete the second phase of the funding plan in FY 19. The Finance Department began updating long term operating and capital budgets in FY 18 to assess long-term considerations related to both new debt service from the project and any restraints on funding for other capital needs over a the forward time line. The projections rolled forward through FY 2020 confirm that operations can be covered without property tax extensions.

After the issuance of \$20 million in new debt to fund the City Hall, Moody's Investor Service informed the City that they were going to consider a rating change on the City pursuant to the elevated debt levels. Following their due diligence period and management calls to fulfill same, Moody's affirmed (on 5-3-19) their Aa2 rating based on a host of factor including but not limited to budgetary and financial flexibility, robust economy, and management strength. See chart below for debt levels through FY 2019.

Fiscal Year Ended	Governmental Activities		Business-Type Activities		% of		
	General Obligation Bonds	General Obligation Notes	General Obligation Bonds	Total Primary Government	Taxable Retail Sales	% of EAV	Per Capita*
2010	19,118,551	-	4,403,126	23,521,677	4.69%	5.79%	3,926
2011	18,359,853	-	4,198,876	22,558,729	4.62%	6.00%	3,827
2012	18,101,156	5,000,000	4,237,317	27,338,473	5.31%	7.43%	4,638
2013	17,827,457	1,732,723	3,993,917	23,554,097	4.25%	7.58%	3,996
2014	17,538,758	1,732,723	3,730,517	23,001,998	3.87%	8.01%	3,902
2015	20,495,000	1,732,723	3,420,000	25,647,723	4.20%	9.55%	4,351
2016	19,990,000	734,757	3,145,000	23,869,757	3.66%	9.10%	4,049
2017	19,435,000	-	2,865,000	22,300,000	3.39%	8.83%	3,783
2018	28,855,000	-	2,580,000	31,435,000	4.69%	11.75%	5,332
2019	38,255,000	-	2,280,000	40,535,000	5.71%	13.07%	6,876

DEBT PROFILE, SCHEDULES, AND SUMMARIES CONTINUED...

As reflected in the chart below, total outstanding debt is reflected as a percentage of both equalized assessed valuations and taxable retail sales in the City. For non-home rule municipalities the debt to EAV ratio represents a statutory cap of debt issuance in addition to other regulatory ratios. The City is a home rule community and not subject to any debt limitations. The debt to taxable retail sales is an additional ratio used to reflect the City's unique situation where operations and debt service are funded primarily through the sales tax base as opposed to the property tax base.



Fiscal Year Ended	% of Taxable Retail Sales	% of EAV	Per Capita*
2010	4.69%	5.79%	3,926
2011	4.62%	6.00%	3,827
2012	5.31%	7.43%	4,638
2013	4.25%	7.58%	3,996
2014	3.87%	8.01%	3,902
2015	4.20%	9.55%	4,351
2016	3.66%	9.10%	4,049
2017	3.39%	8.83%	3,783
2018	4.69%	11.75%	5,332
2019	5.71%	13.07%	6,876

The following chart summarizes several key components of the debt structure including the new debt issuance in the prior budget cycle to complete the City municipal complex project. The schedule includes principal and interest payments as well as the percentage of debt retired (cumulatively) for each year through maturity. This chart could change over time as the City evaluates call opportunities on its outstanding taxable debt issues and potential refunding opportunities that may present themselves through the business cycle.

FY	PRINC	INT	TOTAL	% RETIRED	FY	PRINC	INT	TOTAL	% RETIRED
2020	625,000	1,603,415	2,228,415	1.63%	2034	1,505,000	893,950	2,398,950	45%
2021	940,000	1,455,668	2,395,668	4.09%	2035	1,570,000	829,775	2,399,775	49%
2022	970,000	1,426,910	2,396,910	6.63%	2036	1,635,000	761,450	2,396,450	53%
2023	1,000,000	1,395,480	2,395,480	9.24%	2037	1,705,000	690,275	2,395,275	58%
2024	1,035,000	1,361,735	2,396,735	11.95%	2038	1,780,000	616,025	2,396,025	63%
2025	1,070,000	1,328,540	2,398,540	14.74%	2039	1,860,000	538,525	2,398,525	67%
2026	1,105,000	1,292,740	2,397,740	17.63%	2040	970,000	457,550	1,427,550	70%
2027	1,145,000	1,254,235	2,399,235	20.62%	2041	750,000	418,750	1,168,750	72%
2028	1,185,000	1,212,775	2,397,775	23.72%	2042	750,000	390,625	1,140,625	74%
2029	1,230,000	1,168,563	2,398,563	26.94%	2043	1,405,000	362,500	1,767,500	78%
2030	1,275,000	1,121,773	2,396,773	30.27%	2044	2,035,000	311,569	2,346,569	83%
2031	1,325,000	1,070,900	2,395,900	33.73%	2045	2,110,000	237,800	2,347,800	88%
2032	1,385,000	1,014,413	2,399,413	37.35%	2046	2,185,000	161,313	2,346,313	94%
2033	1,440,000	955,356	2,395,356	45%	2047	2,265,000	82,106	2,347,106	100%
TOTALS						38,255,000	24,414,713	62,669,713	

CAPITAL IMPROVEMENT PLAN SUMMARIES

The City utilizes a multiyear planning process to coordinate, schedule, fund, and plan capital expenditures. For GAAP/audit purposes, capital assets, which include property, plant, equipment and infrastructure, are reported on the "government wide" basis (full accrual/full-economic resource measurement). For GAAP/CAFR/audit purposes, capital assets are defined by the City as assets with an initial, individual cost of more than the following and an estimated useful life in excess of one year.



Asset Class	Capitalization Threshold
Land	\$25,000
Site Improvements	\$20,000
Buildings	\$50,000
Building Improvements	\$25,000
Equipment	\$5,000
Software	\$25,000
Streets/Storm Sewer Networks	\$50,000
Water and Sanitary Networks	\$75,000

For budget purposes, the City does not match the capitalization thresholds exactly, although the relationship bears a strong resemblance with a few exceptions. Essentially, capital outlays are itemized in the budget for all projects meeting the above thresholds and limits plus certain projects or major maintenance items that do not specifically meet some component of the above definitions. For example, the water meter/transmittal unit replacement project in 2014 and 2015 involved material aggregate dollar amounts and was considered a non routine outlay (over half of the meters/transmittal devices in the City were replaced). Individually, the meters do not meet the \$5,000 threshold and therefore are not capitalized.



However, for budget purposes, we showed the meter replacement program as a "capital outlay" to segregate this material expenditure from normal ongoing operating and maintenance costs. An additional example would be the 2017 budgeted capital outlay for the Golf Course that involved the replacement of 10 Golf Carts priced at approximately \$3,500 per unit. This \$35,000 outlay is non-routine and a significant cash outlay for the Golf Course although each cart does not meet the \$5,000/piece of equipment threshold for Audit or CAFR purposes.

CAPITAL IMPROVEMENT PLAN SUMMARIES CONTINUED...

The following chart (summary of net capital City investment) is taken from information contained in the audited financial statements for the fiscal years 2014-2018, unaudited records for fiscal year 2019, and budget detail for the current fiscal year 2020 cycle.

HISTORICAL CAPITAL SPENDING - GOVERNMENTAL AND BUSINESS TYPE ACTIVITIES						
	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET
GOVERNMENTAL ACTIVITIES						
Land/CIP	135,701	109,192	2,049,629	3,729,480	12,824,248	6,342,537
Buildings & Improvements	-	-	-	-	-	-
Equipment/Vehicles	244,268	95,136	176,325	76,987	396,143	466,000
Furniture/Fixtures	116,499	39,301	-	13,820	-	-
Infrastructure	849,436	685,358	571,305	408,152	833,433	973,400
Total Governmental	1,345,904	928,987	2,797,259	4,228,439	14,053,824	7,781,937
BUSINESS TYPE ACTIVITIES						
Land/CIP	53,123	9,230	-	-	-	-
Buildings & Improvements	-	-	-	-	-	-
Equipment/Vehicles	57,201	-	-	28,970	-	-
Infrastructure	1,731,836	588,403	600,000	282,706	-	2,100,000
Total Business Type	1,842,160	597,633	600,000	311,676	-	2,100,000
FLAGG CREEK GOLF COURSE FUND						
Buildings & Improvements	-	61,738	50,000	-	-	-
Equipment/Vehicles	49,851	46,110	35,000	-	29,390	31,500
Infrastructure	-	-	-	-	-	-
Total FCGC Fund	49,851	107,848	85,000	-	29,390	31,500
Less Capital Grants	(283,019)	(87,790)	(85,000)	(114,652)	(462,609)	(384,000)
Net City Investment	2,954,896	1,546,678	3,397,259	4,425,463	13,620,605	9,529,437

Historical infrastructure investment in governmental activities is primarily related to street resurfacing projects, storm sewer, drainage improvement programs, and certain grant related programs. The Infrastructure Committee formally adopts the five-year street resurfacing program and ultimately each project is approved by the City Council. As street conditions and other priorities change, the program is amended and adjusted. The current adjustments will be reflected in a schedule to follow when the 2020-2024 capital plan Infrastructure projects are discussed. For audited fiscal years 2014-2018 annual capital outlays for government activities has averaged 4.5MM while total capital net investment in the City (inclusive of business-type activities) has averaged approximately \$5.2MM.

CAPITAL IMPROVEMENT PLAN SUMMARIES CONTINUED...

As related to business-type activities, the previous chart reflects significant investments in water/sewer infrastructure in fiscal years 2015-2018. Significant water main replacement projects were started in 2014, which rolled into subsequent fiscal years. The Joliet and LaGrange Road Water Main replacement project was about 85% complete by the end of FY 2015 and completed in FY 2016 at a total investment of \$1.580 million. The 2014 Water Main Replacement Project started in FY 2015 and was completed in FY 2016 at a total cost of \$1.5 million. In FY 2017, the City replaced the Constance Lane water main prior to completing the resurfacing improvements. In FY 2019, Catherine Avenue had a main replacement and street resurfacing project completed as well. The City often coordinates a main replacement and resurfacing project concurrently to save on contractor mobilization costs that would otherwise be priced into the respective jobs. Following no major capital projects in 2019, the water fund will expend \$2.1MM on the East Avenue replacement project in this budget cycle.

SUMMARY CAPITAL PLAN - GOVERNMENTAL ACTIVITIES (FY 2020-FY 2024)					
	2020	2021	2022	2023	2024
GOVERNMENTAL ACTIVITIES					
City Hall Project	6,342,537	-	-	-	-
Furniture/Fixtures	-	-	-	-	-
Equipment/Vehicles	100,000	180,000	65,000	100,000	85,000
ITEP - Grant Funded	-	-	-	-	-
ITEP - Locally Funded	-	-	-	-	-
Bike Path - Grant Funded	-	-	-	-	-
Bike Path - Locally Funded	-	-	-	-	-
Street Resurfacing	410,150	496,375	770,834	493,167	979,050
Other Infrastructure	-	-	-	-	-
Total Governmental	6,852,687	676,375	835,834	593,167	1,064,050
Less Capital Grants	-	-	-	-	-
Net City Investment	6,852,687	676,375	835,834	593,167	1,064,050

With exception to the 2020 budget, the above project schedules are preliminary with respect to cost estimates and have not been approved by the City Council or respective committees. Projects approved through the budget still require City Council approval and the formal bidding process. Projects for Fiscal Years 2021-2024 will be vetted through their proper committees and if supported will enter the formal budget in those years. As further support and funding sources are contemplated, it is expected that the cost estimates, timing, and/or selection of specific projects could change. The preliminary plan is therefore subject to significant annual adjustment as events, projections, and assumptions change.

The first two line items consist of the City Hall project. Construction of the facility is expected to reach substantial completion by late July of 2019. Subsequent to substantial completion, functional testing and flush out periods will commence with occupancy expected in late August of 2019. Remaining City Hall project costs will be funded with invested debt proceeds issued over the past two years. Two grant funded streetscape projects are expected to be substantially complete in this budget cycle as well.

CAPITAL IMPROVEMENT PLAN SUMMARIES CONTINUED...

The ITEP Streetscape and Bike Path projects are grant funded at 80/20 to the Federal Source and City respectively. The 80% grant funding component represents both direct cost reimbursement for design costs incurred by the City and contribution income (completed construction improvements that are bid, managed and paid for by IDOT and donated to the City upon completion). The contribution income is not recognized in the government funds financial statements although they are reflected in the government-wide presentation. The 20% cost share of the donated improvement is paid by the City to IDOT and budgeted in the government funds financial statements. Given the difficulty in predicting, the completion of the IDOT managed projects and subsequent invoicing to the City for its (20%) local share, this budget item often gets pushed into subsequent periods.

The street resurfacing projects are taken from the five-year resurfacing plan that is adjusted annually by the Infrastructure committee. A summary of the adjusted five-year plan is as follows.

SUMMARY STREET RESURFACING PLAN (FY 2020-FY 2024)			
Resurfacing Plan Summary	Area (S.Y)	Improvement Type	Costs
2020			
Barton - Brainard to Longview	1,991	Resurface Spot C&G	89,600
Forestview - Lorraine to Sunset	2,817	Resurface Spot C&G	126,750
61st Place - Brainard to East Limit	2,767	Resurface Spot C&G	124,500
Burr Oak - South Limit to 5th Av Cutoff	1,540	HMA Resurface	69,300
SUBTOTAL	9,115		410,150
2021			
Pleasantdale Dr - 5th Av Cutoff to Pleasantdale Ct	2,850	Resurface Spot C&G	135,375
Pleasantdale Ct - Pleasantdale Dr	2,500	Resurface Spot C&G	118,750
Crestview - Lorraine to Sunset	2,817	Resurface Spot C&G	133,792
Parkside - Hillside to Crestview	2,283	Resurface Spot C&G	108,458
SUBTOTAL	10,450		496,375
2022			
55th Pl - Willow Springs to Park Av	6,917	Resurface Spot C&G	345,833
Edgewood - Plainfield to 55th	4,633	Resurface Spot C&G	231,667
Blackstone - Plainfield to 55th	2,333	Resurface Spot C&G	116,667
Park Av - Plainfield to 55th	1,533	Resurface Spot C&G	76,667
SUBTOTAL	15,416		770,834
2023			
Longview - 59th St to Brainard	7,000	Resurface Spot C&G	385,000
Madison - Plainfield to 53rd St.	1,967	Resurface Spot C&G	108,167
SUBTOTAL	8,967		493,167
2024			
Dansher - 55th St to North Limit	8,025	Widening & Full C&G	979,050
SUBTOTAL	8,025		979,050

The street resurfacing projects are also well coordinated with any water main replacements. Contractors price in significant cost recoveries for additional mobilization costs incurred when the projects are coordinated separately.

CAPITAL IMPROVEMENT PLAN SUMMARIES CONTINUED...

SUMMARY CAPITAL PLAN FUNDING ANALYSIS - GOVERNMENTAL (FY 2020-2024)					
	2020	2021	2022	2023	2024
GOVERNMENTAL ACTIVITIES					
Beginning Excess Reserve (1)	3,435,160	4,918,888	5,719,539	8,252,772	8,943,915
Net Cash Flow before Capital (2)	1,693,878	1,477,026	1,397,399	1,284,310	764,050
Less Capital Outlays	(6,852,687)	(676,375)	835,834	(593,167)	(1,064,050)
Plus MFT Funding	300,000	-	300,000	-	300,000
Bond Proceeds Drawdown	6,342,537	-	-	-	-
Less New Debt Service	-	-	-	-	-
Ending Excess Reserve (Deficit)	4,918,888	5,719,539	8,252,772	8,943,915	8,943,915
(1) This calculation consists of projected beginning cash balances in excess of the fund balance requirement as a conservative measure and also includes the Hotel/Motel cash balances as well. (2) Net Income before capital outlays come from both the General and Hotel/Motel Fund. (3) Includes unused proceeds from the Series 2017 Bonds issued for the project.					

The preceding chart begins with General and Hotel Fund reserves in excess of fund balance requirements. A net income before capital spending figure (including General/Hotel Funds) is reflected for 2020 and adjusted for assumptions that are detailed in the five year budget projections for the General Fund (second to last exhibit in this document). The major assumptions include the elimination of certain litigation costs, new TIF increment beginning in 2020, and the potential extension of a tax sharing agreement through the forward forecast period.

SUMMARY CAPITAL PLAN - BUSINESS TYPE ACTIVITIES (FY 2020-FY 2024)					
	2020	2021	2022	2023	2024
BUSINESS TYPE ACTIVITIES					
Constance Lane (Water Main)	-	-	-	-	-
Water Main Relining (CS Plaza)					
East Avenue	1,250,000				
East Avenue to Joliet Rd/LaGrange	850,000	-	-	-	-
Soehrman Park		140,000			
LaGrange - 55th to 53rd	-	-	675,000	-	-
Sunset Avenue (Water Main)	-	-	-	1,150,000	-
Dansher Road	-	-	-	-	1,200,000
Total Infrastructure Costs	2,100,000	140,000	675,000	1,150,000	1,200,000
Less Capital Grants	-	-	-	-	-
Net City Investment	2,100,000	140,000	675,000	1,150,000	1,200,000

CAPITAL IMPROVEMENT PLAN SUMMARIES CONTINUED...

The chart on the bottom of the preceding page reflects the Water Fund Infrastructure projects preliminarily planned from budget years 2020-2024. The projects consist of water main replacements, which the City has been quite diligent with over time. The projects selected above have been done based on age, frequency of main breaks, and other specific factors. The East Avenue project planned for this budget cycle, spanning the pump house to Joliet Road, is critical to the enhancement of the system as this project involves the installation of new 20-inch mains. Sections of Joliet road already have 20-inch mains, although the system cannot benefit from this investment until the entire main from the pump house is expanded. As previously noted, significant changes in assumptions and circumstances could materially alter the preliminary 5-year plan, which is adjusted annually.

SUMMARY CAPITAL PLAN FUNDING ANALYSIS - BUSINESS TYPE (FY 2020-2024)					
	2020	2021	2022	2023	2024
BUSINESS TYPE ACTIVITIES					
Beginning Excess Reserve (1)	2,540,000	1,070,000	1,572,600	1,553,052	1,071,613
Net Cash Flow before Capital	630,000	642,600	655,452	668,561	681,932
Less Capital Outlays	(2,100,000)	(140,000)	(675,000)	(1,150,000)	(1,200,000)
Plus Debt Proceeds	-	-	-	-	-
New Debt Service Payments	-	-	-	-	-
Ending Excess Reserve (2)	1,070,000	1,572,600	1,553,052	1,071,613	553,545
(1) This calculation consists of projected beginning cash balances in excess of the fund balance requirement as a conservative measure.					
(2) Excess reserve drawdowns could be mitigated or offset through rate increases.					

The chart above summarizes the funding sources for the capital plan – which are reflected as fund balance drawdowns. Based on the analysis above, the City could fund these contemplated projects and still hold the required 35% of budgeted costs in fund balance. However, given the size of the projects from 2020 to 2024 the City could also consider new water bonds, an increase in rate-based charges, or a combination of the two. The preliminary modeling above begins with cash reserves at 2020 in excess of the 35% fund balance requirement.

If however the City wanted to maintain higher reserves than what is projected above, this could be accomplished with a concurrent rate increase to the fund. Additional modeling was performed to calculate ending excess reserves if additional rate funded revenues were produced from a one-time increase in the rates of 50 cents per thousand beginning in fiscal 2020. Assuming no rate increase in the underlying Chicago rate that would also have to be passed through, this level of rate increase would generate additional system revenues of approximately \$266K annually.

With such an increase, the ending excess reserves would be about \$1.3 million more than the fund balance draw down structure modeled above. In addition, the annual \$269K created from the rate adjustment would increase the annual capital funding (pay as you go) capacity after debt service above \$800K annually to support capital investment.

CAPITAL IMPROVEMENT PLAN SUMMARIES CONTINUED...

Impact of Capital Plan on Operating Budgets and Maintenance Costs

Street Resurfacing – Each year the City Engineer and Public Works Superintendent update the Streets Conditions Map. This map rates the condition of the local streets. During the budget process, the City Council considers the most deteriorated roads for the annual resurfacing program given the funds available. The City has a practice of using motor fuel tax funds every other year. Funds are reserved for larger scale projects without a big impact on the operating funds. In addition, Community Development Grant Funds are often used to resurface streets in eligible areas (Community Development Block Grants) so there is no impact on operating funds.

The City Engineer performed research on average maintenance costs for roadways in Illinois. The research suggests that the average cost of roadway maintenance is \$48,651 per mile of roadway. For calendar year 2018 (fiscal 2019), the City resurfaced .563 miles of roadway at a total outlay of just under \$400K. Based on the rule of thumb modeling of \$48,651/mile, the City Engineer estimates that this capital outlay on street resurfacing projects could save approximately \$27,383 in annual maintenance costs in the first year of the improvement while declining ratably over the useful life of the project (15-20 years). The City applies this type of modeling to contemplated capital projects.

Water Mains - Several years ago, the City's engineer prepared a 10-year water main replacement plan. The purpose of this plan was to prioritize main replacements throughout the City. The City maintains its water rates at a level, which enables one or more mains to be replaced without issuing bonds. Each year during the budget process, the maintenance costs of the older mains are reviewed. Those mains with the most breaks and maintenance are identified for replacement. In the past three years the City has seen a 55% decrease in the number of water main breaks. In addition, it should be noted that the City's capital planning process also coordinates main replacements with the five-year street resurfacing plan. Economies of scale are achieved when a main replacement project is followed by the street resurfacing project, as the roadway has to get disturbed during the initial process.

Per the City Engineer, Countryside has 180,091 feet or 34.108 miles of water mains in the distribution system. In calendar year 2017 (fiscal 2018) the City replaced 1,269 feet or .240 miles of mains (no outlays in fiscal 19). Although this improvement only represents approximately .705% of the 34.108 miles of mains, it was deemed to be in the worst condition given its age and frequency of breaks. Based on the annual repair costs to this particular main, the City Engineer estimates that the City will save approximately \$4-\$5K annually in maintenance costs because of this particular main replacement.

Police Vehicles – In the past, police vehicles were replaced annually which put a drain on the operating funds. It is now practice to replace only those vehicles exceeding the maximum mileage. Every effort is made to utilize federal and state forfeited funds when appropriate as well. Although annual maintenance has increased on the vehicles, capital costs of replacing vehicles have declined by a significant multiple to the increase in maintenance costs. Historical capital replacement costs had been approximately \$30-\$40K annually versus a potential increase in maintenance costs of \$5-\$10K. Please see the chart below for historical maintenance costs and trends.

OPERATING COSTS	FY 15	FY 16	FY 17	FY 18	FY 19
MAINTENANCE-MOTOR VEHICLES	15,185	17,949	20,506	25,504	25,941
\$ CHANGE YEAR OVER YEAR	-	2,764	2,557	4,998	437
% CHANGE YEAR OVER YEAR	-	18.20%	14.25%	24.37%	1.71%

CAPITAL IMPROVEMENT PLAN SUMMARIES CONTINUED...

Impact of Capital Plan on Operating Budgets and Maintenance Costs Continued...

Sanitary Sewer – The City provides sanitary sewer services to one section of town. The City sets the rates to cover annual maintenance of the system as well as reserves for major repairs. The entire system was replaced two years ago with the accumulated reserves requiring no financing. Each year, the staff reviews the rates to ensure that adequate reserves are accumulating for future capital needs. The sewer fund has been accumulating reserves over the past few years following the lift station replacement noted above. The City performed several maintenance projects in FY 2018 with two more major projects scheduled in FY 2019 and FY 2020 – the smoke testing project in Ward 2 (last year) and sewer main relining on Pleasantdale Ct. (current budget year). Accumulated reserves were/will be used to perform these maintenance projects. Please see the chart below for historical maintenance costs.

OPERATING COSTS	FY17	FY 18	BUDG FY 19	PROJ FY 19	BUDG FY 20
INFRASTRUCTURE MAINTENANCE	-	9,767	30,000	27,097	20,000

Administration Vehicles – The City has decided to make an effort to be “Green”. Last year’s budget included the purchase of a hybrid vehicle to replace the current City Administrator’s car. The City expects to reduce fuel and maintenance costs from the capital purchase. Please see the chart below for historical maintenance and fuel costs in the Administration Department. The City expects these costs to come in significantly under budget in this fiscal year.

PERFORMANCE INDICATORS	FY17	FY 18	BUDG FY 19	PROJ FY 19	BUDG FY 20
FUEL/OIL	1,438	1,104	1,200	832	850
VEHICLE MAINTENANCE	1,852	260	1,200	710	300

Public Works Equipment – The maintenance required by the public works equipment was rising several years ago. Many vehicles were over 20 years old and parts were becoming hard to find. The City decided to include at least one major purchase in each fiscal year budget for the last several years. The City is starting to see a reduction in maintenance of the equipment. In addition, new equipment has more safety features. The Public Works Department has been accident free for the past 2 years thereby reduced claims and premium costs (see administration department for quantified results).

City Hall/Police Station Project – Construction commenced in FY 2018 with substantial completion expected in FY 2020. The City is targeting a minimum LEED Silver certification and to design and build the first Net Zero municipal facility in the State of Illinois. This will have significant implications on operating costs. Concurrent with this project, the City elected a “Cash for Therms” option under our Nicor Gas Franchise agreement. This means the City will receive approximately \$10K annually in lieu of receiving free Natural Gas service (the new facility will operate strictly on electric power) and it will produce as much energy as it consumes. In addition, the new facility will generate solar power from Photovoltaic panels on the roof and canopy areas. This solar power can be sold to the grid to generate additional revenues to the City. The City also will receive free electrical power from Comed for the City facility under its existing franchise agreement. Finally, the City is constructing a monopole tower to cover its police communication needs. The tower can also accommodate four cell tower antennas whereby ancillary revenue will provide a 2-4 year payback period. Each year thereafter, this improvement can generate approximately \$125K in additional revenue.



CITY OF COUNTRYSIDE 2020 ANNUAL BUDGET

GENERAL FUND - DETAILED REVENUES AND OTHER FUNDING SOURCES

ACCT NUMBER	ACCT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 FYTD	2019 FYE PROJ	2020 BUDGET
PROPERTY TAXES							
01-00-330-3301	TOWNSHIP ROAD & BRIDGE TAX	57,658	60,789	61,500	33,589	61,500	61,500
TOTAL PROPERTY TAXES		57,658	60,789	61,500	33,589	61,500	61,500
SALES TAXES							
01-00-330-3440	STATE SALES TAX	6,646,694	6,789,345	6,735,000	5,956,464	7,062,899	7,062,899
01-00-330-3311	STATE HOME RULE SALES TAX	2,147,544	2,230,114	2,190,000	1,939,151	2,323,423	2,323,423
TOTAL SALES TAXES		8,794,238	9,019,458	8,925,000	7,895,615	9,386,322	9,386,322
OTHER LOCAL TAXES							
01-00-310-3110	REAL ESTATE TRANSFER TAX	6,050	5,125	5,750	5,812	6,000	6,000
01-00-310-3130	ELECTRIC USE TAX	426,708	414,258	416,000	350,273	420,328	420,000
01-00-310-3140	VEHICLE FUEL TAX	380,146	414,960	417,500	366,733	440,080	435,000
01-00-310-3150	EATING AND DRINKING EST TAX	540,045	557,494	570,000	480,159	592,425	592,500
01-00-310-3182	FRANCHISE TAX	97,301	95,623	96,500	97,153	107,000	107,000
01-00-310-3183	SELF-STORAGE TAX	80,598	85,726	85,500	45,885	85,000	85,000
01-00-310-3185	RENTAL TAX	36,919	40,255	41,000	37,075	44,490	42,000
TOTAL OTHER LOCAL TAXES		1,567,767	1,613,442	1,632,250	1,383,090	1,695,323	1,687,500
LICENSES & PERMITS							
01-00-320-3210	BUSINESS LICENSES	85,148	86,221	85,000	82,443	85,000	85,000
01-00-320-3211	HOME OCCUPATION FEES	10	-	-	-	-	-
01-00-320-3212	CONTRACTOR LICENSES	11,300	11,825	11,000	7,975	8,500	8,500
01-00-320-3215	LIQUOR LICENSES	72,305	72,427	72,000	71,345	72,000	72,000
01-00-320-3217	VIDEO GAMING LICENSES	60,200	60,200	60,200	64,400	64,400	64,400
01-00-320-3250	BUILDING PERMITS	144,735	390,441	170,000	116,566	139,879	155,000
01-00-320-3252	BUILDING PERMIT ADMIN. FEES	4,810	5,807	5,500	5,804	6,000	5,500
01-00-380-3830	FEE IN LIEU OF SALES TAX	22,293	35,724	73,725	68,481	73,725	77,788
	LA FITNESS	25,000					
	MAGIC NAILS - COUNTRYSIDE PLAZA	12,735					
	PHOENIX SALONS	12,966					
	GRIND FITNESS	3,142					
	SALVADOR SALON	1,310					
	INLAND - MAGIC NAILS	4,448					
	INLAND / ATI PHYSICAL THERAPY	11,437					
	H&R BLOCK	6,750					
TOTAL LICENSES & PERMITS		400,801	662,644	477,425	417,014	449,504	468,188
INTERGOVERNMENTAL REVENUES							
01-00-330-3320	STATE INCOME TAX	596,688	532,898	564,741	479,999	567,689	580,658
01-00-330-3325	STATE GAMING TAX	263,813	278,649	275,000	256,229	307,474	307,500
01-00-330-3451	STATE LOCAL USE TAX	145,092	155,892	155,039	140,635	174,787	193,061
01-00-330-3340	STATE REPLACEMENT TAX	5,654	4,251	3,500	3,299	3,959	4,000
01-00-330-3350	STATE AUTO RENTAL TAX	49,411	42,719	43,000	34,763	41,716	41,500
01-00-330-3360	MUN TELECOMMUNICATIONS TAX	38,916	38,448	38,000	29,581	35,497	35,000
01-00-380-3853	GRANT REVENUE	20,283	17,525	20,000	20,739	20,739	20,000
	TOBACCO ENFORCEMENT	1,760					
	IDOT TRAFFIC SAFETY	18,240					
TOTAL INTERGOVERNMENTAL REVENUES		1,119,857	1,070,381	1,099,280	965,245	1,151,861	1,181,719



CITY OF COUNTRYSIDE 2020 ANNUAL BUDGET

GENERAL FUND - DETAILED REVENUES AND OTHER FUNDING SOURCES CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 FYTD	2019 FYE PROJ	2020 BUDGET
CITY-CHARGES FOR SERVICES							
01-00-341-3410	PROP MAINT INSPECTION FEE	54,673	47,396	45,000	47,342	56,811	40,000
01-00-341-3411	ELEVATOR INSPECTION SERVICES	-	-	-	-	-	-
01-00-341-3412	PLANNING & ZONING APPLICATION	9,422	11,637	10,000	6,254	7,505	8,000
01-00-341-3415	ENGINEERING SERVICES	36,914	14,938	28,000	12,316	14,779	25,000
01-00-341-3416	INSPECTION/REVIEW SERVICES	32,938	78,372	40,000	36,083	43,299	43,250
01-00-341-3417	CRIMINAL BACKGROUND CHECKS	550	500	500	50	60	50
01-00-341-3420	POLICE SPECIAL SERVICES	21,222	16,174	16,500	5,678	6,813	16,000
TOTAL CITY-CHARGES FOR SERVICES		155,718	169,017	140,000	107,723	129,267	132,300
RECREATION-CHARGES FOR SERVICES							
01-00-347-3471	FLAGG CREEK OPERATIONS	4,727	-	50,000	-	-	50,000
TOTAL RECREATION-CHARGES FOR SERVICES		4,727	-	50,000	-	-	50,000
FINES AND FORFEITURES							
01-00-351-3511	COURT FINES	11,191	10,494	10,250	9,640	11,568	11,500
01-00-351-3513	LOCAL ORDINANCE FINES	63,848	62,309	62,500	64,285	77,142	75,000
01-00-351-3514	POLICE DUPLICATING SERVICES	3,050	3,025	3,000	2,260	2,712	3,000
01-00-351-3515	POLICE-IMPOUND FEES	21,500	19,000	20,000	11,000	13,200	18,500
TOTAL FINES AND FORFEITURES		99,589	94,829	95,750	87,185	104,622	108,000
INVESTMENT INCOME							
01-00-380-3810	INTEREST INCOME	293,292	367,256	396,514	364,811	437,773	521,933
01-00-380-3880	INVESTMENT GAIN/(LOSS)	-	11,751	-	-	-	-
TOTAL NET INVESTMENT INCOME		293,292	379,006	396,514	364,811	437,773	521,933
OTHER REVENUES							
01-00-380-3840	NON RESIDENT FINGERPRINT FEE	4,150	2,750	3,000	2,150	2,580	3,000
01-00-380-3845	IPBC TERMINAL RESERVE	194,398	34,563	-	-	-	106,724
01-00-380-3846	IRMA EXCESS RESERVES	279,350	-	-	-	-	174,765
01-00-380-3850	MISCELLANEOUS REVENUE	16,426	20,156	11,239	51,017	61,220	15,526
01-00-380-3856	DUI AGENCY	3,861	2,918	3,000	2,642	3,170	3,000
01-00-380-3858	TOWER RENTAL	33,291	34,122	35,318	29,370	35,244	36,338
01-00-380-3859	ADVERTISING	2,000	2,167	2,000	2,000	2,400	2,000
01-00-380-3860	VEST DONATION	4,800	2,700	3,000	-	-	2,500
TOTAL OTHER REVENUES		538,277	99,376	57,557	87,179	104,614	343,853
OTHER FINANCING SOURCES							
01-00-380-3820	SALE OF FIXED ASSETS	-	7,250	-	-	-	-
01-00-395-3990	BOND PROCEEDS	-	-	-	-	-	-
01-00-395-3999	OPERATING TRANSFER IN	-	-	225,000	-	225,000	225,000
TOTAL OTHER FINANCING SOURCES		-	7,250	225,000	-	225,000	225,000
TOTAL GENERAL FUND REVENUES		13,031,924	13,168,942	12,935,276	11,341,451	13,520,786	13,941,315
TOTAL GF REVENUES & OTHER FINANCING SOURCES		13,031,924	13,176,192	13,160,276	11,341,451	13,745,786	14,166,315

GENERAL FUND - DETAILED EXPENDITURES AND OTHER FINANCING USES

ACCT NUMBER	ACCT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 FYTD	2019 FYE PROJ	2020 BUDGET
LEGISLATION AND ADMINISTRATION							
01-01-411-4215	SALARIES PART-TIME	52,697	53,800	53,800	44,833	53,799	53,800
01-01-411-4220	SOCIAL SECURITY TAX	3,267	3,336	3,336	2,779	3,335	3,336
01-01-411-4225	MEDICARE TAX	764	780	780	650	780	780
01-01-411-4260	IMRF	6,559	6,422	6,347	5,108	6,130	5,266
01-01-411-5500	CELLULAR/PAGERS	-	-	-	-	-	-
01-01-411-5610	CONFERENCE & TRAVEL	-	1,691	1,000	-	-	1,000
	ILLINOIS MUNICIPAL LEAGUE	1,000					
01-01-411-5630	TRAINING & MEETINGS	321	320	500	75	320	500
01-01-411-5650	SUBSCRIPTIONS	294	64	260	84	250	260
	DESPLAINES VALLEY NEWS	50					
	GOVERNING	30					
	CRAINS CHICAGO	180					
01-01-411-5690	MEMBERSHIPS & LICENSES	10,973	12,017	11,975	10,687	10,687	10,425
	WEST CENTRAL MUNIC COUNCIL	9,500					
	ILLINOIS MUNICIPAL LEAGUE	575					
	NATL ASSOCIATION OF CITIES	200					
	METRO MAYORS CAUCUS DUES	150					
01-01-411-6510	OFFICE SUPPLIES	169	-	-	389	389	200
01-01-411-6520	OPERATING SUPPLIES	-	-	-	-	-	-
01-01-411-9030	LIBRARY REIMBURSEMENT	5,056	5,892	6,000	6,282	7,538	12,000
01-01-411-9035	POOL REIMBURSEMENT	1,380	2,184	1,400	1,641	1,969	2,300
01-01-411-9040	SENIOR CITIZENS	(20)	1,823	1,750	124	1,500	1,550
	SENIOR TAXI 50/50 PROGRAM	250					
	MISC SENIOR PROGRAMS	1,300					
01-01-411-9050	NEWSLETTERS	11,834	15,863	15,600	12,076	15,600	16,500
	4 MAILINGS	16,500					
01-01-411-9060	DONATIONS	-	2,000	2,000	2,500	2,500	2,000
	COMMUNITY NURSE	2,000					
01-01-411-9099	OTHER COMMUNITY RELATIONS	10,591	3,438	6,000	7,791	9,350	6,000
	SERVICE AWARDS	3,500					
	OTHER GIFTS/EVENT SUPPLIES	2,000					
	OTHER OFFICE/OPERATING SUPPLIES	500					
TOTAL LEGISLATIVE & ADMINISTRATION		103,885	109,629	110,748	95,019	114,147	115,917



CITY CLERK'S DEPARTMENT



This office was staffed by three full-time employees; the Deputy Clerk, Administrative Clerk, and Assistant Office Clerk. This office plays a critical role in the daily operations of the City.

Deputy City Clerk/Assistant City Administrator, Sharon Peterson oversees the day-to-day operations of the Clerk's office. The primary responsibility of this office is to maintain all official records for the City. However, as the first point of contact, the Clerk's Office acts as a central hub. The staff, **Karen Melone** and **Liz Cordova** are extremely

knowledgeable about City services and answer dozens of phone calls each day in addition to assisting the public with a variety of requests.



Open and Transparent Government

The Deputy Clerk is the City's Freedom of Information Officer and is responsible for processing all FOIA requests. The City processed 213 FOIA requests in 2018. The Deputy Clerk is also the Open Meetings Act (OMA) designee for the City of Countryside, ensuring that required training is completed and that all meetings are in compliance with the Act.

Meetings Preparation

The Clerk's office is responsible for scheduling the many committee, commission, and City Council meetings. There were 87 meetings in 2018! The staff prepare agendas and minutes in accordance with the Open Meetings Act. After meetings, staff ensures that all follow up is completed. This includes the recording of ordinances and resolutions, execution of documents and action items resulting from City Council direction.

Licenses

Business licenses, registrations and special event licenses are processed and administratively approved in the Clerk's office. This helps to expedite the process. Liquor licenses are also processed in the Clerk's office.

Elections and Voting

The Clerk's office staff is registered as Deputy Registrars with the Cook County Elections office and is available to assist residents with voter registration. The Deputy Clerk is responsible for facilitating all election filings and public notices.

Resident Programs and Payment Processing

Many community programs are facilitated through the Clerk's office. These include library and pool reimbursements, senior snow removal, shared-cost tree program, senior ride program, community garden, and others. The Clerk's staff accept payments for all City revenue other than property taxes and State shared revenues. This includes revenue from water bills, permits, inspections, real estate transfers, vehicle fuel tax, and restaurant tax.

DESCRIPTION	2018	2017
# Business Licenses	461	454
# Liquor Licenses	54	54
# Special Use/Special Event Permits	34	55
# Raffles Permits	9	5
# Garage Sale Permits	71	97
# Real Estate Transfers	115	110
# FOIA Requests	213	209
# Tree Program Applications Processed	71	70
# Library Reimbursements	97	80
# Pool Reimbursements	29	23
# New Voter Registrations	2	0
# Foreclosures	11	13
# Seniors registered for snow removal	210	143

CITY CLERK'S DEPARTMENT CONTINUED...

MAJOR ACCOMPLISHMENTS

Strategic Goal #1 – High Quality Community Service Delivery

- Continued the Angel Tree program for the third year in a row; assisting 58 residents in need during the holidays.
- Coordinated the City's St. Patrick's Day Parade for the 4th year in a row – helping the City to raise \$17,526 in charitable donations for the Pulmonary Hypertension Association and the Crohn's and Colitis Foundation – an increase of 22% over the prior year's donation.
- Processed 71 applications for the Shared Cost Tree program – exceeding resident's expectations.

Strategic Goal #2 – Efficient and Transparent Operations and Professional Development

- Continued developing the City's social media presence by increased use of the City's Facebook page, development of its website, and use of e-blast messages to residents enrolled.
- Maintained a high standard of compliance with the Open Meetings Act (OMA) by posting all meeting notices and meetings within the required timeframe.
- Continued to expand department knowledge through attendance at training programs.

Strategic Goal #3 – Economic Resource Management/Advancement of City's Economic Base

- Issued 461 business licenses compared to 454 from the prior year; business growth is facilitated by the City's economic policies, low tax rates, and infrastructure investment.

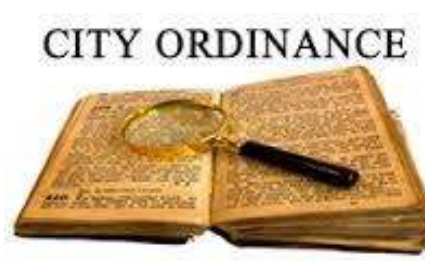
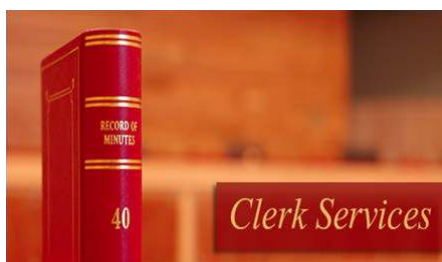
INITIATIVES/GOALS FOR FISCAL 2020

Strategic Goal #1 – High Quality Community Service Delivery

- Seek opportunities to expand community service programs and service offerings.
- Evaluate potential process improvements to expedite annual license renewals. Potential improvements may include online renewal submission and fee payment.
- Anticipate citizen inquiries and proactively find ways to disseminate updates and critical information in a timely manner.

Strategic Goal #2 – Efficient and Transparent Operations and Professional Development

- Continue to implement records retention improvement initiatives for the entire City. This includes monitoring the digitization of departmental records archiving compliance (in conjunction with Finance reduce paper files and workflows by 75% in the next year from new software integration).





CITY OF COUNTRYSIDE 2020 ANNUAL BUDGET

GENERAL FUND - DETAILED EXPENDITURES AND OTHER FINANCING USES CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 FYTD	2019 FYE PROJ	2020 BUDGET
CITY CLERK							
01-01-412-4210	SALARIES FULL-TIME	130,055	148,945	152,187	111,648	133,978	146,850
01-01-412-4215	SALARIES PART-TIME	9,804	10,080	12,400	9,725	11,670	12,240
01-01-412-4217	OVERTIME	204	65	577	-	-	307
01-01-412-4218	BUYBACKS & OTHER BENEFITS	2,575	1,841	2,205	8,274	8,274	1,986
01-01-412-4220	SOCIAL SECURITY TAX	8,473	9,465	10,129	7,664	9,197	9,485
01-01-412-4225	MEDICARE TAX	1,982	2,214	2,369	1,792	2,151	2,218
01-01-412-4230	HEALTH INSURANCE	38,596	39,394	39,602	31,586	37,903	24,642
01-01-412-4235	OTHER INSURANCE	1,796	2,002	2,467	1,661	1,993	1,698
01-01-412-4250	EMPLOYEE ASSISTANCE PROGRAM	53	53	52	52	63	52
01-01-412-4260	IMRF	20,410	21,937	22,251	16,712	20,055	16,853
01-01-412-5120	MAINTENANCE-EQUIPMENT	2,663	2,427	2,950	483	579	750
	COPIER RICOH	600					
	LOCKSMITH	150					
01-01-412-5610	CONFERENCE & TRAVEL	2,337	2,263	3,425	1,245	1,494	4,305
	MCI ACADEMY - SPRINGFIELD	1,200					
	IIMC CONFERENCE - OMAHA NE	2,300					
	CIMC TRAINING	805					
01-01-412-5630	TRAINING & MEETINGS	605	420	700	390	468	700
	FOR DEPT EMPLOYEES	700					
01-01-412-5650	SUBSCRIPTIONS	85	108	100	32	39	120
01-01-412-5670	TUITION REIMBURSEMENT	5,271	1,311	5,200	(1,037)	(1,245)	-
01-01-412-5690	MEMBERSHIPS & LICENSES	619	365	615	290	348	615
	NOTARY	190					
	IIMC - 2	210					
	MCI - 2	80					
	SAM'S CLUB ANNUAL	45					
	S.W. CLERK'S ASSOCIATION	90					
01-01-412-5810	LEGAL NOTICES/NEWS PUBLICATION	4,724	9,440	9,000	2,936	3,523	9,500
	CODE SUPPLEMENTS	2,500					
	LEGAL ADS OR NOTICES	7,000					
01-01-412-5890	CONTRACTUAL/CONSULTING SERV	11,675	10,725	19,500	16,017	17,500	15,450
	TRANSCRIPTIONIST	13,150					
	POSTAGE LEASE	2,300					
01-01-412-6510	OFFICE SUPPLIES	6,758	2,258	5,200	1,752	2,103	7,200
	CLERK'S DEPARTMENT	3,500					
	DEPARTMENT SHARED	3,700					
01-01-412-6520	OPERATING SUPPLIES	2,972	5,856	4,200	4,451	5,341	5,050
	1ST AID KIT MAINTENANCE	100					
	MINUTE BOOKS	300					
	PAPER/TONER/INK	2,000					
	POSTAGE SUPPLIES	400					
	LETTERHEAD/BUSINESS CARDS	1,500					
	STATUTE BOOKS	250					
	VENDOR STICKERS	500					
01-01-412-8010	OPERATING CAPITAL	-	-	-	-	-	-
TOTAL CITY CLERK		251,658	271,169	295,129	215,673	255,434	FALSE

FINANCE DEPARTMENT

This office is comprised of three full-time employees and a part-time employee - the Finance Director, Senior Accountant, Senior Clerk and Account Clerk. Major responsibilities of the Finance Department include financial reporting, administration of accounts receivable and payable, utility billing, financial reporting and compliance, debt management, investment management, grant administration (in conjunction with City Administration and City Engineer), and performing complex financial modeling and analytics to support City-wide programs and initiatives.

Finance Director, Dave Schutter oversees the day-to-day operations of the department. The Finance Department also oversees the Information Technology function and provides a high level of internal customer support to the other departments and functional areas. In addition, the department supports residents and businesses with respect to utility billing functions, fee assessments, tax abatements and incentives, tax increment financing, and accounts receivable and payable.



Budget

The Finance Director works closely with the City Treasurer, Finance Committee and City Administration in assembling and recommending a budget to the full City Council. The budget process begins with department requests, which are reviewed by the City Administrator and Finance Director. The General Fund budget is then presented to the Finance Committee and discussed September through November until a tax levy and elected officials agree upon abatement amounts. Budget discussions continue in January with other fund budgets along with some minor adjustments to the General Fund. The entire process spans over several months with final budget adoption typically in April after a public hearing.

Financial Reporting

The Treasurer and Finance Director report the budgetary performance and financial position of the City on a monthly basis. This Treasurer's Report includes an analysis of budget to actual amounts with explanations for major variances, the cash and fund balances, and investment activity and performance. The City also issues a Comprehensive Annual Financial Report (CAFR), which is currently audited by Baker Tilly Virchow Krause, LLP. A copy of this report can be found on the City's website.

Grants

The Finance Department is responsible for monitoring the receipts and disbursements of several grants and works very closely with City Administration and the City Engineer with respect to grant application, planning, and administration. Since each grant may have unique requirements as specified in the grant agreement, the Finance Department must be aware and determine any special audit or other financial reporting requirements. Please see **EXHIBIT D** for additional grant information.

Accounting

Meiling Lieu, Senior Accountant maintains the accounting and financial reporting systems. She processes the bi-weekly payroll, manages accounts receivable (other than utility billing), oversees accounts payable, in collaboration with the part-time **Account Clerk, Kelvin Keach** (picture not available), prepares journal entries, reconciles bank accounts (other than payroll), processes the quarterly hotel/motel tax returns, and works closely with the auditors to complete the annual audit.



FINANCE DEPARTMENT CONTINUED...

Utility Billing

Holly Williams, Senior Clerk maintains the utility billing system. Holly prepares an electronic meter read file, which is used by the Water Operators to obtain meter readings. Holly then downloads the readings and prepares the monthly utility bills. She also processes the monthly food & beverage and gasoline use tax returns.



Information Technology

The City outsources its information technology needs to Merging Technologies. This IT function ensures the overall safekeeping/security of the City's data, backup files and servers, hardware needs, software upgrades, licenses, and the email exchange server.

MAJOR ACCOMPLISHMENTS

Strategic Goal #1 – High Quality Community Service Delivery

- Raised/donated money in conjunction with other Department Heads to pay off delinquent water accounts for a few needy families under the new Angel Tree Program.

Strategic Goal #2 – Efficient and Transparent Operations and Professional Development

- The City received the Certificate in Achievement for Financial Reporting Excellence from the GFOA for the 12th consecutive year for the fiscal year 2018 audit.
- Effectively managed transition to new independent audit firm--in first year with new audit firm (FY 16) the City had no adjusting journal entries. Finance staff effectively delivers annual CAFR process with strong demonstrated controls.

PERFORMANCE INDICATORS	FY 16	FY 17	FY 18
AUDITOR'S ADJUSTING ENTRIES (CITY AND FCGC)	0	1	0

- The department received the Distinguished Budget Award from the GFOA for the third consecutive year relative to the submission of the FY 2019 fiscal year budget document.
- Finance Director completed four of the five CPFO exams in a 12 month period – estimated completion of the program is scheduled this summer.
- Presented the annual budget at the “Coffee with the Mayor” program – informed stakeholders (in conjunction with Mayor and City Administrator) of the budget programs, priorities, and current year initiatives.

Strategic Goal #3 – Economic Resource Management/Advancement of City's Economic Base

- Negotiated new Fee in Lieu of Tax agreements in conjunction with the City Zoning Administrator, Zoning Board, and City Council. Continue growing revenue base from properties/projects with non-conforming uses in the Arterial Corridor District and other strategic retail districts in the City. This measure demonstrates effective management and protection over the City's Retail Economic Base.

PERFORMANCE INDICATORS	FY 17	FY18	BUDG FY 19	PROJ FY 19	BUDG FY 20
FEE IN LIEU OF TAXES	22,293	35,724	73,725	73,725	77,788

MAJOR ACCOMPLISHMENTS CONTINUED...

Strategic Goal #4 – Long Term Capital Planning/Stewardship of Infrastructure Assets

- In conjunction with Department Heads, City Engineer, and Infrastructure and Water Committees, projected out and updated the five year capital plan which maintains healthy infrastructure reinvestment (see chart below for historical outlays) – 5-year average outlays of \$5.1MM.

PERFORMANCE INDICATORS	FY 17	FY 18 (1)	PROJ FY19 (1)	BUDG FY20 (1)
NET CAPITAL INVESTMENT-GOVT FUNDS	2,797,259	4,228,439	13,544,776	7,846,937
NET CAPITAL INVESTMENT-PROPRIETARY	1,892,011	311,676	29,390	2,120,000
LESS CAPITAL GRANTS	(283,019)	(87,790)	(300,000)	(474,000)
NET CAPITAL CITY INVESTMENT-TOTAL	4,406,251	4,452,325	13,274,166	9,492,937
(1) INCLUDES NEW MUNICIPAL COMPLEX PROJECT				

Strategic Goal #5 – Efficient and Equitable Financing of Programs/Assets/Services

- For the fifth consecutive year, presented City operations without the use of a property tax levy.

PERFORMANCE INDICATORS	FY17	FY 18	BUDG FY 19	PROJ FY 19	BUDG FY 20
PROPERTY TAX REVENUE	-	-	-	-	-

- Significantly improved investment income from restructuring of bank and investment accounts and facilitating growth in incremental tax collections in the TIF District – this enhanced resources available to repay the General Fund on the interfund loan to the TIF District. Beat investment benchmark (IMET 1-3 Year Fund) by over 78 basis points and Barclays by 67 basis points.

PERFORMANCE INDICATORS	FY 17	FY 18	BUDG FY 19	PROJ FY 19	BUDG FY 20
INVESTMENT INCOME (GENERAL)	293,292	379,006	396,514	437,773	521,933

INITIATIVES/GOALS FOR FISCAL 2020

Strategic Goal #2 – Efficient and Transparent Operations and Professional Development

- Complete and integrate new ERP software and document management software integration.
- Successfully complete the CPFO Program by the Summer/Fall of 2019.
- Submit 2020 Budget Document for the Distinguish Budget Award Program and obtain the award for the 4th consecutive year.
- File for and obtain the CAFR award from the GFOA for the 13th consecutive year (FY 19).
- Secure nomination for Finance Director's appointment to the Finance Committee of the IPBC.

Strategic Goal #3 – Economic Resource Management/Advancement of City's Economic Base

- Establish new TIF District and facilitate redevelopment of 5 acre former City Hall site.



CITY OF COUNTRYSIDE 2020 ANNUAL BUDGET

GENERAL FUND - DETAILED EXPENDITURES AND OTHER FINANCING USES CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 FYTD	2019 FYE PROJ	2020 BUDGET
FINANCE DEPARTMENT							
01-01-413-4210	SALARIES FULL-TIME	146,323	150,563	156,344	125,889	151,067	166,641
01-01-413-4215	SALARIES PART-TIME	9,624	16,423	20,304	13,535	16,242	17,292
01-01-413-4217	OVERTIME	548	-	320	-	-	500
01-01-413-4218	BUYBACKS & OTHER BENEFITS	5,531	4,490	4,660	4,659	4,659	4,874
01-01-413-4220	SOCIAL SECURITY TAX	9,642	10,029	11,013	8,423	10,108	11,520
01-01-413-4225	MEDICARE TAX	2,255	2,346	2,576	1,969	2,363	2,694
01-01-413-4230	HEALTH INSURANCE	27,892	28,248	28,288	23,760	26,685	26,691
01-01-413-4235	OTHER INSURANCE	1,601	1,802	2,240	1,615	1,938	2,079
01-01-413-4250	EMPLOYEE ASSISTANCE PROGRAM	53	53	52	52	63	52
01-01-413-4260	IMRF	22,094	21,267	21,030	16,609	19,931	17,676
01-01-413-5120	MAINTENANCE-EQUIPMENT	-	-	-	-	-	-
01-01-413-5310	AUDITING	18,913	19,295	23,460	19,020	19,020	23,460
	85% OF COST (10%WATER/5%SEWER)	23,460					
01-01-413-5610	CONFERENCE & TRAVEL	2,102	2,357	3,500	1,223	2,300	3,500
	GFOA ANNUAL CONF - FIN DIRECTOR	2,500					
	IGFOA OR OTHER	1,000					
01-01-413-5630	TRAINING & MEETINGS	224	541	1,500	393	472	1,500
	CPFO EXAMS/MATERIALS/OTHER	1,500					
01-01-413-5650	SUBSCRIPTIONS	-	170	200	-	200	200
	VARIOUS GFOA PUBLICATIONS	200					
01-01-413-5690	MEMBERSHIPS & LICENSES	935	1,419	1,175	945	1,134	1,175
	IL CPA - 1 STAFF	325					
	GFOA CITY MEMBERSHIP	200					
	ILGFOA - 2 STAFF	200					
	CFA INSTITUTE & CHICAGO SOCIETY	450					
01-01-413-5710	POSTAGE	58	127	150	-	-	150
01-01-413-5810	LEGAL NOTICES/NEWS PUBLICATION	776	858	850	2,719	3,263	1,100
01-01-413-5890	CONTRACTUAL/CONSULTING SERV	200	-	200	550	660	350
01-01-413-6510	OFFICE SUPPLIES	1,135	1,036	1,150	594	712	1,150
01-01-413-6515	BANK FEES	1,449	1,199	1,550	7,475	8,500	8,500
	ACCOUNT ANALYSIS FEES	7,500					
	PAYING AGENT FEES	1,000					
01-01-413-6516	CREDIT CARD PROCESSING FEES	6,792	3,004	4,500	3,277	3,933	4,500
01-01-413-6520	OPERATING SUPPLIES	3,260	2,656	3,850	3,705	3,705	3,400
	TAX FORMS	500					
	CHECK STOCK	500					
	AUDIT/BUDGET SUPPLIES	900					
	GFOA AWARD APPLICATION FEES	1,000					
	OTHER MISC OPERATING SUPPLIES	500					
01-01-413-9540	PROPERTY TAX REFUNDS	27,426	10,511	2,500	-	-	1,750
TOTAL FINANCE DEPARTMENT		288,834	278,392	291,412	236,412	276,955	300,754



GENERAL FUND - DETAILED EXPENDITURES AND OTHER FINANCING USES CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 FYTD	2019 FYE PROJ	2020 BUDGET
FINANCE DEPT - OTHER FINANCING USES							
01-01-413-9550	PRINCIPAL-BONDS	555,000	580,000	600,000	600,000	600,000	625,000
	SERIES 2008 BONDS	415,000					
	SERIES 2014 BONDS	210,000					
01-01-413-9560	INTEREST-BONDS	823,504	801,035	1,179,234	1,179,234	1,179,234	1,603,414
	SERIES 2008 BONDS	23,863					
	SERIES 2014 BONDS	726,172					
	SERIES 2017 BONDS	362,500					
	SERIES 2018 BONDS	490,880					
01-01-413-9595	OPERATING TRANSFER OUT	1,490,022	612,180	1,168,383	-	1,696,383	1,693,878
	CIP-PARK COURT IMPROVEMENTS	135,000					
	CIP-2 NEW F-250(S) (DPW)	100,000					
	CIP-3 POLICE SQUADS	100,000					
	CIP-POLICE EQUIPMENT	40,000					
	CIP-IT EQUIPMENT/IMPROVEMENTS	210,000					
	CIP-ITEP PROJECTS LOCAL SHARE	254,250					
	CIP-INTEREST INCOME CAPITAL FUND	(35,000)					
	CIP-2 NEW OFFICE COPIERS	16,000					
	CIP-CITY HALL COSTS ALLOWANCES	784,028					
	CIP-BARTON RD RESURFACING	89,600					
TOTAL FINANCE DEPT - OTHER FINANCING USES		2,868,526	1,993,215	2,947,617	1,779,234	3,475,617	3,922,292



GENERAL FUND - DETAILED EXPENDITURES AND OTHER FINANCING USES CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 FYTD	2019 FYE PROJ	2020 BUDGET
BOARD OF POLICE & FIRE COMMISSION							
01-01-414-4215	SALARIES PART-TIME	1,087	1,071	803	628	753	803
01-01-414-4220	SOCIAL SECURITY TAX	67	66	50	38	46	50
01-01-414-4225	MEDICARE TAX	16	16	12	9	10	12
01-01-414-4230	HEALTH INSURANCE	-	-	-	-	-	-
01-01-414-4260	IMRF	-	-	-	-	-	-
01-01-414-5330	LEGAL	5,306	869	2,000	-	-	-
01-01-414-5610	CONFERENCE & TRAVEL	32	688	350	302	362	350
01-01-414-5630	TRAINING & MEETINGS	335	-	375	785	942	475
01-01-414-5690	MEMBERSHIPS & LICENSES	375	375	375	375	450	375
01-01-414-5810	LEGAL NOTICES/NEWS PUBLICATION	397	-	400	-	-	-
01-01-414-5890	CONTRACTUAL/CONSULTING SERV	6,230	2,254	3,330	2,140	2,568	5,200
	PSYCHOLOGICAL TESTING	-	-	-	-	-	-
	POLYGRAPH TESTING	-	-	-	-	-	-
	WRITTEN EXAMS	3,900	-	-	-	-	-
	PRE EMPLOYMENT PHYSICAL	-	-	-	-	-	-
	ORAL INTERVIEWS	1,300	-	-	-	-	-
01-01-414-6510	OFFICE SUPPLIES	207	-	250	26	31	250
01-01-414-8010	OPERATING CAPITAL	-	-	-	-	-	-
TOTAL BOARD OF POLICE & FIRE COMM		14,052	5,339	7,945	4,303	5,162	7,515
PLANNING & ZONING							
01-01-415-4215	SALARIES PART-TIME	4,800	5,274	5,578	3,481	4,177	5,578
01-01-415-4220	SOCIAL SECURITY TAX	298	327	346	215	258	346
01-01-415-4225	MEDICARE TAX	70	77	81	50	60	81
01-01-415-5320	ENGINEERING	-	-	-	-	-	-
01-01-415-5330	LEGAL	27,506	43,859	25,000	17,981	21,577	25,000
	TRESSLER	25,000	-	-	-	-	-
01-01-415-5610	CONFERENCE & TRAVEL	-	-	-	-	-	-
01-01-415-5630	TRAINING & MEETINGS	-	-	-	-	-	-
01-01-415-5690	MEMBERSHIPS & LICENSES	550	775	550	350	420	775
	PLANNING COMMISSIONER'S JOURNAL	775	-	-	-	-	-
01-01-415-5810	LEGAL NOTICES/NEWS PUBLICATION	-	-	-	-	-	-
01-01-415-5890	CONTRACTUAL/CONSULTING SERV	-	-	-	-	-	40,000
	COMPREHENSIVE PLAN UPDATE	40,000	-	-	-	-	-
01-01-415-6510	OFFICE SUPPLIES	1,079	-	-	-	-	-
TOTAL PLANNING & ZONING		34,303	50,311	31,555	22,077	26,492	71,780



CITY ADMINISTRATION DEPARTMENT

This office is comprised of three full-time employees, the City Administrator, the Assistant City Administrator and the Executive/Human Resources Assistant. The role of this office is to provide leadership, direction and vision to the City departments. This office is responsible for the general oversight of all City operations other than police.



City Administrator, Gail Paul has lead this office since 2010. With over 25 years of government experience, she serves as the City Council's chief advisor. Her primary responsibilities include oversight of all City departments other than police, implementation of City ordinances and resolutions, risk management, human resources, union negotiations, litigation and public relations.

In addition to the duties above, the City Administrator oversees all economic development activities. The activities include recruiting new businesses, business retention, negotiating redevelopment agreements, and promoting a positive business climate. Gail works with the Planning Manager to accomplish these tasks. Highlights will be covered in the Community Development Department section.

Sharon Peterson, Assistant City Administrator has direct supervision of the Flagg Creek Golf Course and the Clerk's Office where she serves as Deputy Clerk. Sharon serves as the delegate to the Intergovernmental Risk Management Agency Board and she assumes the Administrator's duties in Gail's absence. In addition, Sharon oversees all special events.



Sue Dignin, Executive/Human Resources Assistant works closely with the Administrator and Assistant City Administrator in carrying out the duties of this office. She oversees employee benefits, and serves as the City's claim coordinator for insurance purposes. Sue also coordinates the compilation of Countryside Connections, the City's quarterly newsletter, and serves as the staff liaison to the Board of Fire and Police Commissioners.

Human Resources

The human resource functions of this office include hiring, firing and disciplining employees, City-wide training, and the administration of all employee benefit programs including health, dental, and life insurance, flexible spending account, IMRF pension fund and two 457 deferred compensation plans. Retirees are allowed to stay on the medical plan at a higher contribution rate.

<i>BENEFIT PROGRAM</i>	<i>SINGLE</i>	<i>FAMILY</i>
<i>Health Insurance</i>	24	45
<i>Dental Insurance</i>	16	53
<i>Life Insurance</i>	53	
<i>Flexible Spending</i>	6	
<i>457 Plan</i>	26	
<i>TOTAL</i>	125	98

The City belongs to the Intergovernmental Personnel Benefit Cooperative "IPBC" which is a cooperative established by units of local government in Illinois to administer some or all of the personnel benefit programs offered by the participating members. The IPBC acts as a public entity risk pool to receive, process and pay such claims as may come with the benefit program of each participating unit. All units participating in the cooperative pool their risks and funds and share in the cost of losses or surpluses. The IPBC pool administers the health and life insurance programs. All other benefit programs are administered by this office.

CITY ADMINISTRATION DEPARTMENT CONTINUED...

Risk Management

The City is a member of the Intergovernmental Risk Management Agency "IRMA". This agency is a public entity risk pool whose members are Illinois municipalities. IRMA manages and funds first party property losses, third party liability claims, workers' compensation claims and public officials' liability claims of its members. IRMA sets claim targets for each municipality. This department monitors both claim frequency by department and by claim type.

The City saw a significant increase in the number of Police claims this year, pushing the number of claims above its target. Public Works continues to be significantly below its target, which helps keep the City's overall claims below its targets.

We use this information to focus our training in those areas to help reduce claims. For example, significant motor vehicle accidents may require defensive driving training or maybe the placement of emergency equipment needs to be moved to give better sight lines. Overall the City's claim experience was well below the target level in 2018 as in prior years. This favorable claim experience helps to reduce the premiums paid to IRMA. In fact, the City of Countryside had the best experience factor of all 70 IRMA members resulting in a 34% reduction in our premiums for 2019, a savings of \$100,622.

CLAIM FREQUENCY

DEPARTMENT	IRMA TARGET	2018	2017
Administration	0	0	0
Police	6	10	7
Public Works	12	3	4
Recreation (Golf Course)	0	1	0
TOTAL	18	14	1

CLAIM EXPERIENCE

CLAIM TYPE	IRMA TARGET	2018	2017
Auto Liability	2	1	2
Auto Physical Damage	2	4	2
General Liability	4	1	1
Property Damage	3	3	3
Workers Compensation	7	5	3
TOTAL	18	14	11

SERVICE AWARDS FOR 2018

EMPLOYEE	DEPARTMENT	YEARS OF SERVICE
John Williams	Public Works	35
Steve Norman	Comm. Dev.	30
Scott Novak	Police	25
Tim Wherry	Police	15
Darrell DuRell	Police	15
Nate McDonald	Police	15
Joe Ford	Police	5
Maria Gonzalez	Police	5

Employee Recognition

This office recognizes employees when they reach years of service milestones. Employees are given service awards at 5, 10, 15, 20, 25, 30+ years. The City would like to thank the eight employees listed in the chart who reached years of service milestones in 2018. In addition to recognizing years of service, management tries to show appreciation to the employees in various ways including a Labor Day BBQ, a holiday luncheon and an employee of the month dedicated parking space. This year we also had a Chili Cook-Off. Six employees from three departments cooked up pots of chili for all to taste. Gail Paul was selected the 2018 chili champion.

Special Events

Sharon Peterson oversees special events including: Winterfest, St. Patrick's Day Parade, Easter Egg Hunt, Summer Concert Series, and the Children's Christmas Party. This involves creating a budget, recruiting volunteers, coordinating with vendors, advertising, and overseeing the actual events. All of the events are free of charge to our residents. Sharon works with other staff members to solicit sponsorships to cover all expenses. This is a great benefit to the residents as you can see from the pictures on the next page.



CITY ADMINISTRATION DEPARTMENT CONTINUED...



Municipal Complex

A top priority of this department is monitoring the construction of the new Municipal Complex. This building will be the first municipal net zero building in the State of Illinois. Simply stated, net zero means we will be generating as much energy as we are using. This is accomplished by a geo-thermal HVAC system, photovoltaic panels on the roof and car ports, and a very tight building envelope. The City has hired independent consultants to test materials and installation on mock-ups to make sure the design will meet the net zero requirements.



Geothermal wells were drilled 450 feet deep where the earth's temperature is a constant 55°. In the picture on the right you can see the ends of the wells sticking up during the installation process.



CITY ADMINISTRATION DEPARTMENT CONTINUED...



Advanced mock-ups were built to enable testing and simulation of air infiltration levels in the building envelope. In other words, how much air from the inside gets out and vice versa. The mock-ups were built by the contractors using the exact construction materials and finishes for the municipal complex. An independent consultant tested the mockups. Any issues were addressed with the contractors and changes made prior to the actual construction saving both time and money.

Coffee with the Mayor

This office coordinates the quarterly meetings where residents and business owners can come and meet directly with Mayor McDermott over a cup of coffee. Typically, there will be one or two speakers to educate the public on programs offered by the City and other agencies. Updates on City operations and economic development are often the topic of discussions. All those in attendance are given the opportunity to ask questions or bring up issues for discussion. In 2018, several speakers joined the Mayor including State Representative Jim Durkin (gave an update on the State's budget crisis), Meals on Wheels (explained their services and how to participate), the Desplaines Valley Mosquito Abatement District (talked about their mosquito control efforts and what residents can do to help), Frederick Quinn Corporation (provided updates on the Municipal Complex Construction including a video), Chief Joe Ford (gave an update on the Crime Free Housing Program initiated in 2015) and Finance Director, Dave Schutter (explained electric aggregation).



Mayor McDermott & Representative Durkin



Mayor McDermott & John Eallonardo, FQC



Chief Joe Ford & Dave Schutter, Finance Director

CITY ADMINISTRATION DEPARTMENT CONTINUED...

MAJOR ACCOMPLISHMENTS

Strategic Goal #1 – High Quality Community Service Delivery

- Employees sponsored two needy families as part of the Angel Tree Program.
- Coordinated annual special events including the Winter Fest, Easter Egg Hunt, St. Patrick's Day Parade, Summer Concert Series, and Children's Christmas Party – increased sponsorship funding by 24% through effective coordination and marketing from all department heads.
- Coordinated quarterly Coffee with the Mayor meetings including advertising, scheduling, presenting updates, and answering questions regarding the City's operations (15% increase in attendance).
- Three videos were made of the new Municipal Complex construction including drone video of the construction site and walk-thru narrated video of the building.

Strategic Goal #2 – Efficient and Transparent Operations

- Updated the website to include more information on capital projects affecting the residents and businesses including Illinois and Cook County Departments of Transportation projects.
- Continuously provide updates on the new Municipal Complex including Facebook posts, newsletter articles, press releases and a new section on the website specifically for Municipal Complex construction updates.
- Staff and the construction manager, Frederick Quinn Corporation made three presentations at public meetings to provide updates on the new Municipal Complex and provided time for Q&A.

PERFORMANCE INDICATORS	FY 17	FY 18	FY 19
CITY FACEBOOK POSTS - "LIKED"	175	349	579
NEWSLETTER ARTICLES	2	4	4
PROJECT UPDATES/PRESENTATIONS	1	4	3
PRESS RELEASES		1	1
RESIDENT MAILINGS		5	2
WEBSITE POSTS		7	4

Strategic Goal #3 – Planning/Community Development/Economic Resource Management

- Administered the \$1 million grant from the Illinois Clean Energy Community Foundation for the net zero building. This grant requires an educational component. An interactive display was designed for the main lobby and a wall mural for the hallway - both address LEED/net zero elements of the facility.
- Displays will help educate the general public and other government officials on steps they can take towards sustainability (This project will facilitate attainment of a City Council strategic priority).
- Reduced staffing at the weekly concert series to save on employee costs – redeployed staff time to other program priorities.

MAJOR ACCOMPLISHMENTS CONTINUED...

Strategic Goal #4 – Long Term Capital Planning/Stewardship of Infrastructure Assets

- Attend weekly construction meetings to discuss and view the progress of the Municipal Complex construction and review change order requests.
- Purchased a hybrid vehicle for the City's fleet with a 5-year maintenance agreement and a lifetime warranty on the battery. Fuel and maintenance costs were down by 31% and 41% respectively.

PERFORMANCE INDICATORS	FY17	FY 18	BUDG FY 19	PROJ FY 19	BUDG FY 20
FUEL/OIL	1,438	1,104	1,200	832	850
VEHICLE MAINTENANCE	1,852	260	1,200	710	300

Strategic Goal #5 – Efficient and Equitable Financing of Programs, Assets, and Services

- Negotiated a contract with WGN radio in a joint advertising effort with the City's nine car dealerships and the Countryside Chamber of Commerce "CCC" to promote our City, its businesses, and attract new businesses. This contract increased the radio exposure by 324 radio commercials and 162 pre-game commercials. There were also 25 bonus radio commercials awarded to each dealership and the CCC for no additional cost over last year's contract.
- Changes in the City's deductibles in conjunction with ongoing safety training have reduced risk management costs by 29% over 5 years – received the highest premium adjustment for experience.

PERFORMANCE INDICATORS	FY15	FY16	FY17	FY18	FY19
INSURANCE PREMIUMS/CLAIMS (GENERAL)	194,103	171,827	134,309	155,483	132,368
INSURANCE PREMIUMS/CLAIMS (WATER)	34,245	32,735	26,073	31,757	19,953
INSURANCE PREMIUMS/CLAIMS (FCGC)	16,805	25,407	19,357	16,609	20,955
INSURANCE PREMIUMS/CLAIMS (TOTAL)	245,153	229,969	179,739	203,849	173,276
% CHANGE - FROM PRIOR YEAR	-17.88%	-6.19%	-21.84%	13.41%	-15.00%

- Closely reviewed all change orders and budget adjustments submitted for the Municipal Complex. A change order for \$27,000 was denied since management did not approve of the services.
- Review all payment requests including supporting documentation including waivers with the assistance of the Finance Director prior to submitting to the City Council for approval.



INITIATIVES/GOALS FOR FISCAL 2020

Strategic Goal #1 High Quality Community Service Delivery

- Work with department heads to organize records, furniture, utilities, supplies, etc. in the new Municipal Complex to create an efficient work environment to improve customer service.
- Prepare policies to address new programs at the Municipal Complex (i.e. battery recycling pickup, electronic waste drop off/pick up, Community Room use, etc.) – to facilitate sustainability priorities.
- Host a community wide shredding event at the request of residents.
- Plan a grand opening celebration of the new Municipal Complex facility, including tours, video presentations, give-a-ways and refreshments.

Strategic Goal #2 – Efficient and Transparent Operations

- Work with staff to create more postings on social media.

Strategic Goal #3 – Planning/Community Development/Economic Resource Management

- Train all employees about the design of the new Municipal Complex and net zero energy. Have each employee take the net zero pledge to conserve energy and recycle materials.
- Work with the Economic Development Committee to solicit proposals from developers for the sale and development of the current City Hall property.
- Negotiate a Tax Increment Financing Redevelopment Agreement with the developer selected.

Strategic Goal #4 – Long Term Capital Planning/Stewardship of Infrastructure Assets

- Continue to work with the architects and construction manager to complete the construction of the Municipal Complex within budget.
- Work with the City's TIF attorney and consultant to implement a second TIF district, which includes the current City Hall site as well as commercial properties south of 55th Street between East Avenue & La Grange Road.

Strategic Goal #5 – Efficient and Equitable Financing of Programs, Assets, and Services

- Research additional grants for capital projects including street resurfacing, street lighting/sidewalks along Joliet Road and a pedestrian bridge over Joliet Road (historic Route 66) to connect the Brainard Avenue Bike Path with the Cook County Forest Preserve.





CITY OF COUNTRYSIDE 2020 ANNUAL BUDGET

GENERAL FUND - DETAILED EXPENDITURES AND OTHER FINANCING USES CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 FYTD	2019 FYE PROJ	2020 BUDGET
GENERAL ADMINISTRATION							
01-01-416-4210	SALARIES FULL-TIME	256,630	262,787	266,997	215,224	258,269	277,343
01-01-416-4215	SALARIES PART-TIME	1,350	1,650	1,800	1,200	1,440	-
01-01-416-4217	OVERTIME	-	-	-	-	-	-
01-01-416-4218	BUYBACKS & OTHER BENEFITS	6,197	8,535	5,732	6,253	6,253	5,963
01-01-416-4220	SOCIAL SECURITY TAX	14,288	15,232	15,369	11,948	14,338	15,529
01-01-416-4225	MEDICARE TAX	3,757	3,872	3,981	3,138	3,766	4,108
01-01-416-4230	HEALTH INSURANCE	37,989	38,903	38,982	32,706	39,248	39,287
01-01-416-4231	RETIREE INS ALLOWANCE	48,650	50,750	54,600	45,150	54,180	71,400
	BERNIE DUFFY	4,200					
	ROBERT FULLAR	4,200					
	ERNIE MILLSAP	4,200					
	GARY SCHWAB	4,200					
	MIKE VESCONTE	4,200					
	CATHY ROTHBARD	4,200					
	BRIAN COZEN	4,200					
	KEITH THOMPSON	4,200					
	JOHN MIKEL	4,200					
	MARK BATTAGLIA	4,200					
	KARL RODEY	4,200					
	JIM ESSIG	4,200					
	RONNIE POHLE	4,200					
	KREG FLOYD	4,200					
	JOHN WILLIAMS	4,200					
	MARK BOBYSUD	4,200					
	1 ADD'L RETIREE	4,200					
01-01-416-4235	OTHER INSURANCE	1,728	1,944	2,414	1,743	2,091	2,244
01-01-416-4240	UNEMPLOYMENT	2,280	4,197	-	580	696	4,200
01-01-416-4250	EMPLOYEE ASSISTANCE PROGRAM	53	53	52	35	42	52
01-01-416-4260	IMRF	38,301	37,761	37,146	29,411	35,293	32,014
01-01-416-4265	POLICE PENSION	1,009,127	978,142	1,000,000	1,016,137	1,016,137	1,065,000
01-01-416-4270	EMPLOYEE PHYSICALS	216	219	500	340	408	500
01-01-416-5120	MAINTENANCE-EQUIPMENT	3,023	2,694	3,000	2,520	3,024	3,000
	MTEL PHONE SYSTEM	2,500					
	MISC EQUIP REPAIR	500					
01-01-416-5130	MAINTENANCE-MOTOR VEHICLE	1,852	260	1,200	592	710	300
01-01-416-5320	ENGINEERING	54,953	83,826	80,000	45,770	65,000	75,000
01-01-416-5330	LEGAL	884,527	352,530	350,000	169,954	203,945	300,000
01-01-416-5340	LABOR NEGOTIATIONS	324	8,992	7,000	14,865	17,838	25,000
01-01-416-5500	CELLULAR/PAGERS	750	795	800	554	665	800
01-01-416-5610	CONFERENCE & TRAVEL	1,071	2,153	2,585	234	281	2,585
	ILCMA	400					
	IML	585					
	ICMA	1,600					
01-01-416-5630	TRAINING & MEETINGS	3,108	1,885	1,230	1,372	1,647	1,750
	METRO MANAGER MEETINGS	180					
	ILCMA SEMINAR	300					
	MISC TRAINING AND MEETINGS	1,270					

THE GENERAL ADMINISTRATION DEPARTMENT IS CONTINUED ON THE NEXT PAGE



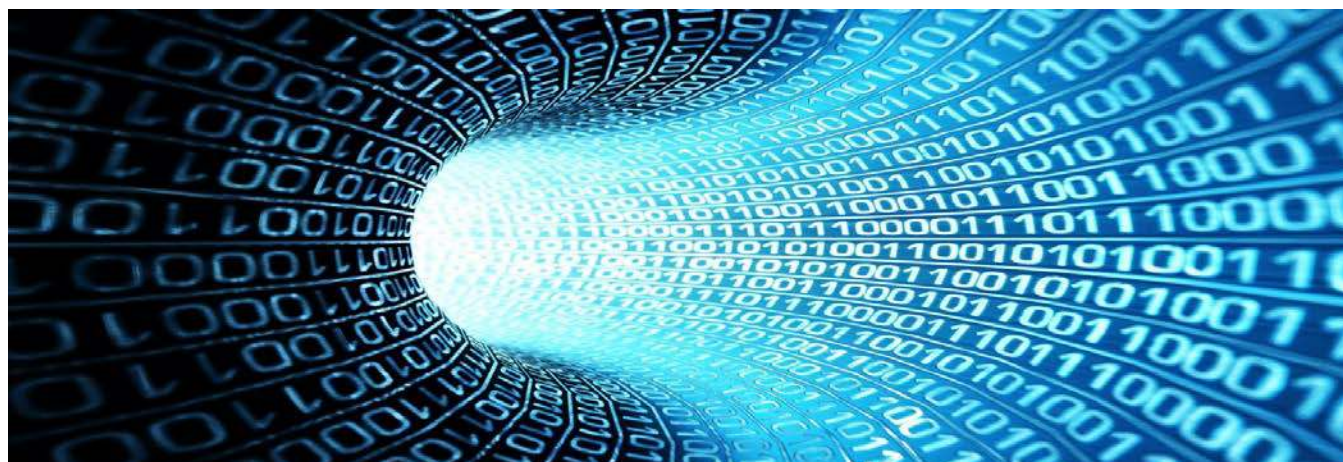
CITY OF COUNTRYSIDE 2020 ANNUAL BUDGET

GENERAL FUND - DETAILED EXPENDITURES AND OTHER FINANCING USES CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 FYTD	2019 FYE PROJ	2020 BUDGET
GENERAL ADMINISTRATION CONTINUED...							
01-01-416-5650	SUBSCRIPTIONS	1,223	984	1,110	669	802	1,200
	BENEFITS & COMP BULLETIN	320					
	FMLA	280					
	CRAINS	200					
	POSTER COMPLIANCE	400					
01-01-416-5690	MEMBERSHIPS & LICENSES	20,988	21,798	23,775	22,206	22,206	23,775
	AICPA	275					
	ILCMA - G PAUL	390					
	ILCMA - S PETERSON	250					
	ICSC	100					
	IL CPA SOCIETY	320					
	ICMA - G PAUL	1,200					
	ICMA - S PETERSON	800					
	SAMS CLUB	35					
	IGFOA	200					
	NPERLA	205					
	GATEWAY	20,000					
01-01-416-5700	TELEPHONE	18,064	21,317	21,000	20,630	24,756	22,000
	COVERS ENTIRE CITY	22,000					
01-01-416-5710	POSTAGE	14,301	12,244	14,000	11,303	13,564	14,000
01-01-416-5720	NATURAL GAS	-	57	-	1,511	1,813	2,500
01-01-416-5730	ELECTRICITY	89,270	79,918	73,000	30,522	36,626	40,000
01-01-416-5740	WATER	6,028	10,315	7,700	4,850	5,820	7,700
01-01-416-5820	RISK MANAGEMENT	134,309	155,483	164,278	110,307	132,368	146,500
	STORAGE TANK AND CYBER POLICIES	4,000					
	IRMA PREMIUM (75% OF PREMIUM)	108,750					
	IRMA CLAIM DEDUCTIBLES (75%)	33,750					
01-01-416-5890	CONTRACTUAL/CONSULTING SERV	23,120	3,933	10,000	28,335	34,002	15,000
	APPRAISALS/ACTUARIALS/OTHER	15,000					
01-01-416-6510	OFFICE SUPPLIES	2,498	1,755	2,500	1,215	1,458	2,500
	STATIONARY	200					
	TONER/INK	500					
	ANNUAL REPORTS	800					
	PROMOTIONAL SUPPLIES	800					
	OTHER SUPPLIES	200					
01-01-416-6530	FUEL/OIL	1,438	1,104	1,200	693	832	850
01-01-416-8010	OPERATING CAPITAL	-	-	-	-	-	-
01-01-416-8020	INFRASTRUCTURE IMPROVEMENTS	-	-	-	-	-	-
01-01-416-9055	TAX SHARING	445,541	474,842	478,802	88,117	535,000	578,802
	NAPELTON MAZDA	130,000					
	WESTFIELD FORD	203,802					
	PHELAN DODGE	245,000					
TOTAL GENERAL ADMINISTRATION		3,126,950	2,640,931	2,670,753	1,920,084	2,534,518	2,780,902

GENERAL FUND - DETAILED EXPENDITURES AND OTHER FINANCING USES CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 FYTD	2019 FYE PROJ	2020 BUDGET
IT SERVICES							
01-01-418-5120	MAINTENANCE-EQUIPMENT	-	-	-	-	-	-
01-01-418-5500	CELLULAR/PAGERS	-	-	-	-	-	-
01-01-418-5680	SOFTWARE LICENSES	21,163	27,914	31,500	31,586	31,586	26,200
	WATCHGUARD MAINTENANCE	3,000					
	ERP ANNUAL MAINT AGREEMENT	9,700					
	STERLING CODE HOSTING	1,000					
	WEBHOSTING/RETAINER BLOCK	2,500					
	ESRI GIS (COMM DEV)	1,000					
	CAPERS ANNUAL MAINTENANCE	5,500					
	LASERFICHE ASSURANCE PROGRAM	3,500					
01-01-418-5890	CONTRACTUAL/CONSULTING	103,109	103,174	112,600	76,642	105,000	116,100
	MERGING TECHNOLOGIES	103,100					
	COMCAST - PARK CAMERAS	750					
	COMCAST - CITY AND PD CAMERAS	750					
	KONICA MAINTENANCE/SUPPLIES	1,500					
	PROGRAMMING RETAINER	10,000					
01-01-418-6520	OPERATING SUPPLIES	1,544	159	2,000	198	238	2,000
	MISC COMPUTER SUPPLIES	2,000					
01-01-418-6525	SOFTWARE	-	26,940	20,000	-	15,000	26,900
	ANTI VIRUS/CARBON BLACK	6,000					
	WINDOWS/SQL SERVERS	6,000					
	ADOBE PRO LICENSING	5,400					
	SYMATEC	5,000					
	OTHER	4,500					
01-01-418-6526	HARDWARE	14,740	21,872	20,000	27,346	32,815	77,500
	PC REPLACEMENTS - CITY HALL	30,000					
	SURFACE BOOKS - ELECTED	18,000					
	SURFACE BOOKS - PD	10,000					
	SURFACE BOOKS - CITY (DEPT HEADS)	8,000					
	NEW APC BACK UPS	2,500					
	PLOTTER - COM DEV DEPT	9,000					
01-01-418-8010	OPERATING CAPITAL	-	-	-	-	-	-
TOTAL IT SERVICES		140,555	180,059	186,100	135,772	184,639	248,700



COMMUNITY DEVELOPMENT DEPARTMENT

This department is comprised of two full-time employees, the Planning Manager, and the Building Clerk. The department encompasses Building, Zoning, Code Enforcement and Economic Development. The oversight of this department is divided up between the City Administrator (Economic Development) and the Assistant City Administrator (Building, Code Enforcement and overall management of the department).

Economic Development

The City Administrator is the staff liaison to the Economic Development Committee and is responsible for planning and directing economic development activity within the City. She also works closely with the Planning Manager to assist developers with proposed site plans and location assistance. New materials have been developed for the website and distribution to better assist developers and potential end users. Responsibilities include marketing and promoting the City to attract new businesses, support retention and expansion of existing businesses, and to develop short and long range plans for the City as it relates to community development.

Planning & Zoning

Municipalities use zoning to establish land use within their borders. The City's zoning map see **EXHIBIT C** establishes a zoning designation (i.e. R-1 residential one-family, B-1 Retail, etc.) for each property within the City. Zoning regulations are based upon the City's adopted development plans and overall City policies and objectives and are intended to serve the City as it deals with future growth and development. The regulations dictate what may be built, what type of business may move in, what structures may be built, etc. on the property. In the event a new development does not meet the zoning code, the owner may petition the Planning and Zoning Board of Appeals for a variance or special use as required. **Richard Trent, Planning Manager** serves as the staff liaison to this Board.



Building Permits

Steve Norman, Building Clerk processes permit applications, schedules inspections and follows up on occupancy permits. The most common projects requiring a permit include new construction, room additions and remodels, fences and roofs.



<i>DESCRIPTION</i>	<i>2018</i>	<i>2017</i>
<i># Permits Issued</i>	515	461
<i>Value of Permits Issued</i>	\$24,831,608	\$17,036,994
<i># Citations Issued</i>	106	150
<i>Value of Fines Collected</i>	\$13,850	\$17,590

Inspections and Code Enforcement

TPI is also under contract for plan reviews, inspections and code enforcement. In 2018, there was a total of 194 scheduled code enforcement days. Examples of some of the work our code enforcement officer handles are: notices and letters sent to the property owners for non-compliance, stop work orders, and the removal of illegal advertising signs. In addition, the City does not employ a Health Inspector; but rather has an Intergovernmental Agreement with the Cook County Department of Public Health for all health and sanitation inspections. The City tries to work with code violators to give them an opportunity to correct the violation. However, in some cases issuing a citation is required. Staff presents these citations at the City's monthly adjudication hearings.

COMMUNITY DEVELOPMENT DEPARTMENT CONTINUED...

MAJOR ACCOMPLISHMENTS

Strategic Goal #3 – Planning/Community Development/Economic Resource Management

- The City issued 515 permits this past year with a construction value of \$24,831,608, which is an increase of 46% in revenues collected from the prior year. This increase is due to several larger projects: Russell's Barbeque on La Grange Road, the LA Fitness remodeling project, Inland Bank remodeling project, the Clock Tower townhouse development, a balcony replacement project at the Forest Villa Condominiums on Brainard Avenue, and several new residential projects.
- The City welcomed the opening of the Halal Guys on LaGrange Road in February 2019. This business opened in a long time vacant Pizza Hut property on our main commercial corridor.
- Updated the City Code to require that all new construction residential homes be built with fire suppression systems to facilitate public safety. The first residential home with a fire suppression system received a full Certificate of Occupancy during this last Fiscal Year.
- Issued 106 citations for code violations - enforcement efforts are ongoing, especially with property maintenance issues.
- Updated the Zoning Code as it pertains to businesses with outdoor patios that are adjacent to a residential district.
- Began a contractual relationship with ProChamps to more effectively promote neighborhood health, safety, and welfare through property registration.

Strategic Goal #4 – Long Term Capital Planning and Stewardship of Infrastructure Assets

- Updated the five-year street and alley-resurfacing plan. Completed the annual street and alley resurfacing program—five residential streets were reconstructed. The funding for these projects came from the General Fund operating surpluses.
- Met with residents along Brainard Avenue who will be impacted by the Brainard Avenue Shared-Use Path to discuss fencing and shrubbery options. This project is mainly funded (at 80%) through an Illinois Transportation Enhancement Program (ITEP) grant.
- Received notification that the City was awarded an Invest in Cook County Grant for the Brainard Avenue Shared-Use Path. This grant will help offset the cost for the construction of the project that is not being funded through the ITEP Grant (effectively pays the City's 20% local share).



COMMUNITY DEVELOPMENT DEPARTMENT CONTINUED...

INITIATIVES/GOALS FOR FISCAL 2020

Strategic Goal #1 – High Quality Community Service Delivery

- Continue to provide excellent and timely customer service in the Community Development Department.

Strategic Goal #2 - Efficient and Transparent Operations

- Continue to provide residents, businesses, and other stakeholders with accurate zoning and building information in a timely manner.

Strategic Goal #3 – Planning/Community Development/Economic Development Resource Management

- Complete construction phase of the ITEP Shared-Use Path on Brainard Avenue from Joliet Road to 55th Street.
- Continue to improve code enforcement efforts on neglected properties through our relationship with ProChamps to help promote safety and welfare through vacant property registration.

Strategic Goal #4 - Long Term Capital Planning and Stewardship of Infrastructure Assets

- In conjunction with City Department Heads, Committees, the City Engineer, and the City Council, update and administer the City's five-year street and alley resurfacing plan.

Strategic Goal #5 – Efficient and Equitable Financing of Programs, Assets, and Services

- Pursue Federal/State grants in order to administer citywide infrastructure plans.





CITY OF COUNTRYSIDE 2020 ANNUAL BUDGET

GENERAL FUND - DETAILED EXPENDITURES AND OTHER FINANCING USES CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 FYTD	2019 FYE PROJ	2020 BUDGET
COMMUNITY DEVELOPMENT DEPT.							
01-01-419-4210	SALARIES FULL-TIME	172,709	179,422	196,689	147,518	177,021	133,399
01-01-419-4215	SALARIES PART-TIME	-	1,418	-	937	1,124	3,840
01-01-419-4217	OVERTIME	70	-	186	-	-	130
01-01-419-4218	BUYBACKS & OTHER BENEFITS	1,375	7,452	2,765	2,651	2,651	3,078
01-01-419-4220	SOCIAL SECURITY TAX	10,323	11,056	12,378	9,136	10,964	8,708
01-01-419-4225	MEDICARE TAX	2,428	2,586	2,895	2,137	2,564	2,036
01-01-419-4230	HEALTH INSURANCE	28,539	26,007	39,602	23,110	27,732	24,604
01-01-419-4235	OTHER INSURANCE	1,352	1,252	2,337	874	1,048	1,369
01-01-419-4250	EMPLOYEE ASSISTANCE PROGRAM	35	35	-	35	42	35
01-01-419-4260	IMRF	25,179	25,758	27,191	19,785	23,742	15,437
01-01-419-5120	MAINTENANCE-EQUIPMENT	-	-	-	-	-	-
01-01-419-5130	MAINTENANCE-MOTOR VEHICLES	-	-	500	-	-	500
	FORD 500			500			
01-01-419-5320	ENGINEERING	34,218	12,481	28,000	22,568	27,082	25,000
	REIMBURSABLE PLAN REVIEWS						25,000
01-01-419-5360	INSPECTION FEES	17,500	17,200	17,500	14,500	17,400	18,000
	CCDPH INSPECTION FEES						18,000
01-01-419-5370	DATA PROCESSING	-	-	-	-	-	-
01-01-419-5500	CELLULAR/PAGERS	5	-	-	-	-	-
01-01-419-5610	CONFERENCE & TRAVEL	23	18	1,000	24	29	1,000
	ILAPA - R TRENT						1,000
01-01-419-5630	TRAINING & MEETINGS	278	23	750	571	685	750
01-01-419-5650	SUBSCRIPTIONS	650	2,938	2,712	2,834	2,834	2,890
	COSTAR						2,890
01-01-419-5670	TUITION REIMBURSEMENT	5,200	(1,300)	-	-	-	-
01-01-419-5690	MEMBERSHIPS & LICENSES	381	400	400	-	400	400
	APA - R TRENT						400
01-01-419-5810	LEGAL NOTICE/NEWS PUBLICATIONS	-	-	-	-	-	-
01-01-419-5880	REIMBURSABLE EXPENSES	-	-	-	-	-	-
01-01-419-5890	CONTRACTUAL/CONSULTING SERV	289,041	320,826	248,800	244,909	293,891	268,800
	FIRE SAFETY PLAN REVIEWS						3,800
	CONTRACTUAL BUILDING OFFICAL						220,000
	PLAN REVIEWS REIMBURSABLE						40,000
	TIMBERLINE GRASS - VACANT LOTS						5,000
01-01-419-6510	OFFICE SUPPLIES	1,787	835	1,500	1,144	1,373	1,000
01-01-419-6520	OPERATING SUPPLIES	1,766	555	1,500	625	750	1,000
	SIDEWELL COOK COUNTY ATLAS						334
	INK/PAPER/TONER						333
	INSPECTION/PERMIT FORMS						333
01-01-419-6530	FUEL/OIL	-	-	-	-	-	-
01-01-419-8010	OPERATING CAPITAL	-	-	-	-	-	-
TOTAL COMMUNITY DEVELOPMENT DEPT		592,859	608,962	586,705	493,358	591,332	511,976
TOTAL LEGISLATION AND ADMINISTRATION		4,553,095	4,144,790	4,180,347	3,122,698	3,988,679	3,921,627

POLICE DEPARTMENT

OFFICE OF THE CHIEF

The primary role of this office of the Chief is to provide leadership, direction, and vision to the members of the Countryside Police Department in the fulfillment of its overall mission. This office is responsible for providing departmental management, maintenance of professional standards, and administration of the department's budget. The Office of the Chief consists of the Chief, Deputy Chief, Commander, and Administrative Assistant. Chief **Joseph G. Ford** who has served as Police Chief since 2013 leads the Countryside Police Department. Deputy Chief **Scott Novak** and Commander **Paul Klimek** lead Field Operations. Deputy Chief Novak has served with the Countryside Police Department since 1993, with Commander Klimek serving since 2004. Providing support services for the Department since 2014 is Administrative Assistant **Charity Mitchell**.



CHIEF
Joseph G. Ford



DEPUTY CHIEF
Scott Novak



COMMANDER
Paul Klimek



ADMIN. ASSISTANT
Charity Mitchell

ADMINISTRATIVE SERVICES

COMMUNICATIONS



Community Service Officer Supervisor **Patricia Littlejohn**, who has been with the department since 2007, and 10 part-time Community Service Officers (CSO's) maintain coverage at the front desk 24 hours a day, 365 days per year. CSO's are responsible for answering non-emergency phone calls, preparing arrest jackets, assisting walk-up traffic, data entry, processing ticket/fine payments, overnight parking/vacation watch requests, and monitoring in-house camera systems including prisoners, Ideal School playground, and Countryside Park.

Our CSO has received 2,171 administrative telephone calls and handled over 1,730 window assists during the course of weekend and evening shifts in 2018.



POLICE DEPARTMENT CONTINUED...

RECORDS DEPARTMENT



The Records Department is staffed by **Guadalupe Hamernik**, who has been with the department since 2007. This department is responsible for the accurate reporting and archiving of all reports of criminal, non-criminal, and traffic activity handled by the Countryside Police Department. Official police reports and documents, ranging from parking citations to crash and arrest reports, are processed daily and archived by the records department.

PATROL DIVISION

The Patrol Division is the largest component of the Countryside Police Department. This Division is responsible for responding to both emergency and non-emergency calls for service from the public, handling special assignments, and proactively addressing community concerns. Patrol Officers are responsible for protection of life and property, helping to maintain peace, order and safety to all, conducting preliminary investigations, enforcing the Illinois Criminal Code and traffic laws, as well as City Ordinances. The Countryside Police Department encourages Patrol Officers to take a proactive approach to interacting with the community and its residents. During 2018, Patrol Officers responded to 6,368 total calls for service regarding criminal offenses, traffic crashes, alarm activations, disturbances, traffic complaints, and other miscellaneous events.



In July 2015 the Countryside Police Department implemented a 12-hour shift patrol schedule, which replaced the existing 8-hour shift patrol schedule. Under the new schedule there is a 6AM to 6PM shift and a 6PM to 6AM shift, which are both supplemented by a “power car” shift from 2PM to 2AM. Each shift is supervised by a Sergeant or Officer in Charge and our department provides continuous 24-hour police service. The traditional patrol units are also supplemented with officers trained to perform ancillary functions such as that of Evidence Technician, Field Training Officer, Elderly Services Officer, Bicycle Unit Officer, and DARE Officer.

To enhance patrol operations, an **Automated License Plate Reader (ALPR)** was installed in one of the patrol vehicles in December 2014. This IP-based license plate recognition system was purchased using funds from the drug forfeiture portion of the department budget. While this technology is not new to policing, it was the first system deployed in our area. High-Definition cameras, affixed to the roof of the vehicle, capture license plates which are then run against a database that instantaneously cross references multiple wanted vehicle lists as officers patrol the city. After receiving a “hit” notification on a plate that has been scanned by the ALPR, an officer will manually confirm the “hit” and can then determine the proper response on a case-by-case basis including, but not limited to making an arrest, issuing a citation, or issuing a warning. Although not all “hits” are enforceable, our officers follow up on each one.

POLICE DEPARTMENT CONTINUED...

MAJOR ACCOMPLISHMENTS

Strategic Goal #1 - High Quality Community Service Delivery

- Held the 6th Annual Shop With a Cop program where local children were provided the opportunity to interact with Countryside police officers while shopping for holiday gifts.
- Two additional officers received training and earned Child Safety Seat Certifications.
- Continued to be effective in investigation of cases. Out of 121 assigned criminal investigations, 42 resulted in an arrest, 43 were suspended due to lack of evidence, and only 29 remain under investigation.

PERFORMANCE INDICATORS	2017 (119 cases)	2018 (121 cases)
# of Cases cleared by arrests	26	42
# of Suspended cases	44	43
# of Cases Remaining under investigation	18	29

- Raised \$15,774 for Special Olympics (goal to raise \$15,000)

PERFORMANCE INDICATORS	2016	2017	2018
Amount of funds raised	\$17,587	\$15,003	\$15,774

Strategic Goal #2 - Efficient and Transparent Operations and Professional Development

- Handled 6,368 calls for service, issued 3,697 traffic citations, 433 parking citations, issued 174 local ordinance citations, and made 430 total arrests.

PERFORMANCE INDICATORS	2016	2017	+/- prior yr	2018	+/- prior yr
# of Calls for service	6,408	6,250	-2.47%	6,368	+1.89%
# of Traffic Citations	3,570	3,765	+5.46%	3,697	-1.81%
# of Parking Citations	420	362	-13.81%	433	+19.61%
# of Local Ordinance Citations	120	211	+75.83%	174	-17.54%
# of Arrests	378	513	+35.71%	430	-16.18%

- Improved roadway safety by conducting at least 6 safety check points. Conducted 8 special enforcement details, issued 345 traffic citations, made 2 felony arrests, and made 9 narcotics arrests. All overtime to administer the program was reimbursed through IDOT grants.

PERFORMANCE INDICATORS	2016	2017	2018
# of roadway check points	7	8	8

- Conducted 2 rounds of tobacco compliance checks on 16 business and violations were only found 3 times. All overtime for this detail was reimbursed through State IDOT grants.

POLICE DEPARTMENT CONTINUED...

MAJOR ACCOMPLISHMENTS CONTINUED...

PERFORMANCE INDICATORS	2016	2017	2018
# of violations	0	4	3

- Generated over \$34K in revenue from adjudication of local ordinance violations.
- Installed communication tower at the site of the new City Hall/Police Station to enhance public safety and communication capabilities.
- Updated SWCD computer-aided dispatch/records management system, which will significantly improve statistical reporting and increase officer efficiency.
- Completed all requirements of The IACPs One Mind Campaign, training officers to deal with subjects experiencing mental health issues – one of the first Cook County department to complete it.
- Updated ordinances and policies relative to police department organizational structure.
- Increased department training hours.

Strategic Goal #4 - Long term Capital Planning/Stewardship of Infrastructure Assets

- Updated existing cameras and installed additional cameras in Ideal Park and Countryside Park.

Strategic Goal #5 - Efficient and Equitable Financing of Programs/Assets/Services

PERFORMANCE INDICATORS	FY 15	FY 16	FY 17	FY 18	PROJ FY 19
OVERTIME EXPENSES (POLICE)	128,886	105,576	98,061	113,826	136,722

- Continued to participate in mutual aid initiatives to prevent and reduce criminal activity. Participation in HIDTA program generated over \$193K in forfeited funds from investigations.

PERFORMANCE INDICATORS	2016	2017	2018	PROJ 2019
Amount of forfeited funds	\$53,000	\$22,300	\$162,000	\$193,795

- Secured Powering Safe Communities grant to install/update cameras at Ideal Park.



INITIATIVES/GOALS FOR FISCAL 2020

Strategic Goal #1 - High Quality Community Service Delivery

- Host 6th annual Citizen's Police Academy; Host 2nd annual Junior Police Academy
- Collect school supplies for Ideal School to benefit needy families in the community.
- Expand City-wide camera network to local businesses.
- Continue to expand Neighborhood Watch program to several more areas of the City.

Strategic Goal #2 - Efficient and Transparent Operations and Professional Development

- Continue to review and update department policies as needed.
- Create and administer new security plan for new municipal complex in conjunction with architects.
- Increase department training hours.

Strategic Goal #3 - Economic Resource Management/Advancement of City's Economic Base

- Implement truck enforcement initiatives which will be self funded from fines/forfeitures, it will increase revenues and improve public safety in the community.

Strategic Goal #4 - Long term Capital Planning/Stewardship of Infrastructure Assets

- Continue the purchase of digital radios to meet 2021 T-Band buyback requirements.

Strategic Goal #5 - Efficient and Equitable Financing of Programs/Assets/Services

- Continue participation in Tobacco Enforcement & IDOT grant initiatives.
- Research and implement new third party dispatch contract to improve communications and significantly reduce contractual costs to provide same.





CITY OF COUNTRYSIDE 2020 ANNUAL BUDGET

GENERAL FUND - DETAILED EXPENDITURES AND OTHER FINANCING USES CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 FYTD	2019 FYE PROJ	2020 BUDGET
POLICE DEPARTMENT							
01-02-421-4210	SALARIES FULL-TIME	2,316,789	2,383,305	2,498,644	1,936,365	2,323,639	2,528,294
01-02-421-4215	SALARIES PART-TIME	113,860	116,537	115,000	96,955	116,346	119,650
01-02-421-4217	OVERTIME	98,061	113,826	108,722	113,935	136,722	119,450
	OVERTIME EXCLUDING HOLIDAY	55,524					
	HOLIDAY OVERTIME	63,926					
01-02-421-4218	BUYBACKS & OTHER BENEFITS	151,965	154,245	256,500	250,153	250,153	167,767
	SICK BUYBACK	23,423					
	HOLIDAY PAY	72,418					
	VACATION BUYBACK	25,205					
	COMP BUYBACK	35,702					
	ANNUAL LONGEVITY	3,400					
	SPECIALTY PAY	7,200					
01-02-421-4220	SOCIAL SECURITY TAX	163,494	167,963	184,474	145,556	174,667	181,277
01-02-421-4225	MEDICARE TAX	38,357	39,303	43,253	34,084	40,901	42,619
01-02-421-4230	HEALTH INSURANCE	367,106	384,266	408,430	340,266	408,320	411,159
01-02-421-4235	OTHER INSURANCE	17,991	20,114	25,159	18,403	22,083	23,807
01-02-421-4250	EMPLOYEE ASSISTANCE PROGRAM	475	475	-	475	570	475
01-02-421-4260	IMRF	35,870	34,347	32,925	25,556	30,667	29,459
01-02-421-4270	EMPLOYEE PHYSICALS	1,178	779	2,000	345	414	1,000
01-02-421-4290	UNIFORM ALLOWANCE	12,598	22,070	25,000	15,074	18,088	25,000
	PATROL LEATHER ALLOWANCE	4,800					
	UNIFORM REPLACEMENT	19,000					
	DETECTIVE UNIFORM ALLOWANCE	1,200					
01-02-421-5120	MAINTENANCE-EQUIPMENT	4,684	8,075	9,150	9,838	11,806	10,150
	RADIO REPAIRS/STARCOM	1,200					
	CITY CAMERA SYSTEM	1,000					
	RADAR REPAIRS/CALIBRATION	500					
	FOSTER AND SONS (FIRE EXT)	900					
	EVP DEVICE (PLEASANTVIEW)	2,000					
	ALPR REPAIR	1,000					
	BIKE REPAIRS	450					
	TASER ASSURANCE	2,300					
	COPIER REPAIRS	800					
01-02-421-5130	MAINTENANCE-MOTOR VEHICLE	20,506	25,504	20,600	21,618	25,941	25,600
	CAR WASH/DETAILING	1,000					
	FORD - SQUADS	20,000					
	TIRES - SQUADS	4,000					
	FIRST AID KITS (SQUADS)	600					
01-02-421-5340	LABOR NEGOTIATION	363,834	665,184	200,000	163,172	195,806	25,000
01-02-421-5500	CELLULAR/PAGERS	3,487	3,454	4,500	3,361	4,034	3,500
01-02-421-5610	CONFERENCE & TRAVEL	1,666	2,674	4,900	2,724	3,269	3,950
	ILEAS	750					
	IACP	1,000					
	FBINA	2,200					

THE POLICE DEPARTMENT IS CONTINUED ON THE FOLLOWING PAGE



CITY OF COUNTRYSIDE 2020 ANNUAL BUDGET

GENERAL FUND - DETAILED EXPENDITURES AND OTHER FINANCING USES CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 FYTD	2019 FYE PROJ	2020 BUDGET
POLICE DEPARTMENT CONTINUED...							
01-02-421-5630	TRAINING & MEETINGS	3,908	9,967	11,250	8,649	10,379	11,940
	WEST SUBURBAN POLICE CHIEF	200					
	ILEAS	75					
	WEST SUBURBAN JUVENILE ASSOC	600					
	IL JUVENILE OFFICER ASSOC	100					
	SUPERVISORY TRAINING	1,200					
	MAJOR CASE ASSOC TEAM	300					
	IL ASSOC OF CHIEFS OF POLICE	315					
	NORTH EAST MULTI REGION TRAIN	2,900					
	NORTHWESTERN UNIV - SPSC	4,000					
	SOUTH SUBURBAN CHIEFS OF POLICE	300					
	FBI NA	150					
	COURT SMART LAW ENFORCEMENT	1,200					
	HOMICIDE INVESTIGATION	400					
	IL LEAP	200					
01-02-421-5650	SUBSCRIPTIONS	3,976	7,009	6,650	3,095	3,714	6,670
	IL COMPILED STATUTES	300					
	ROLE CALL NEWS	70					
	DIGITAL RECORDS MGMT	100					
	DATA COM COMPLAINT SOFTWARE	1,000					
	LEXIS NEXIS	1,800					
	EQUIFAX	500					
	LEADSONLINE	1,800					
	E-LINE	600					
	PAGE	500					
01-02-421-5670	TUITION REIMBURSEMENT	6,363	9,199	10,400	6,121	6,121	10,400
	EMPLOYEE #1	5,200					
	EMPLOYEE #2	5,200					
01-02-421-5690	MEMBERSHIPS & LICENSES	3,875	2,720	4,000	2,305	2,766	4,010
	FIFTH DIST RAPID RESPONSE	1,000					
	WEST SUBURBAN JUVENILE ASSOC	75					
	IL JUVENILE ASSOC	90					
	IL ASSOC OF CHIEFS OF POLICE	200					
	WEST SUBURBAN CHIEFS OF POLICE	85					
	ACUTE CARE EDU (CPR)	65					
	MCA T	750					
	SSMCTF	1,000					
	WEST SUBURBAN DETECTIVES	75					
	CTC MEMBERSHIP (CPR)	60					
	ESO MEMBERSHIP	50					
	SAMS CLUB	35					
	INTERNATIONAL CHIEFS	120					
	FBI NATIONAL ACADEMY ASSOC	100					
	DARE	30					
	SOUTH SUBURBAN CHIEFS OF POLICE	100					
	SLEAP	30					
	IL DEPT AG (DOG LICENSE)	25					
	ILEAS	120					

GENERAL FUND - DETAILED EXPENDITURES AND OTHER FINANCING USES CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 FYTD	2019 FYE PROJ	2020 BUDGET
POLICE DEPARTMENT CONTINUED...							
01-02-421-5810	LEGAL NOTICE/NEWS PUBLICATION	-	781	-	-	-	-
01-02-421-5890	CONTRACTUAL/CONSULTING SERV	10,975	10,893	7,835	6,426	7,711	6,235
	FULTON - TORNADO ALARM MAINT	850					
	ANIMAL PICKUP	1,000					
	TRAK CRITICAL REACH	285					
	DOA TRANSPORT	1,500					
	ALL TRAFFIC SOLUTIONS	1,500					
	SHRED IT SERVICES	1,100					
01-02-421-6510	OFFICE SUPPLIES	3,125	2,847	5,000	1,263	1,516	5,000
01-02-421-6520	OPERATING SUPPLIES	17,352	11,744	17,352	9,756	11,707	30,957
	TICKET BOOK/LETTERHEAD/PRINTING	4,057					
	AUTOMOTIVE	1,000					
	BIOSAFE (GLOVES/BIOHAZARD)	400					
	JEWEL (SUPPLIES)	400					
	PRISONER'S MEALS	1,200					
	MEDICAL DISPOSAL	500					
	RADIO EQUIPMENT	500					
	POLICE COMPOSITE SKETCH	300					
	SAMS CLUB (SUPPLIES)	500					
	AED MAINTENANCE	700					
	CPA/JPA SUPPLIES	500					
	BACKGROUND/FINGERPRINTING	1,000					
	NEW AED (S)	6,000					
	AMMUNITION	3,000					
	TASER SUPPLIES	2,400					
	TACTICAL EMERGENCY EQUIPMENT	2,500					
	NEW MOBILE RADAR UNITS	6,000					
01-02-421-6530	FUEL/OIL	41,772	45,041	45,000	41,324	49,589	60,000
01-02-421-6540	DUI EQUIPMENT	-	-	-	-	-	-
01-02-421-8010	OPERATING CAPITAL	-	-	-	-	-	-
01-02-421-9070	GRANT EXPENDITURES	686	146	-	292	350	150
01-02-421-9080	ADJUDICATION COSTS	-	-	-	-	-	-
TOTAL POLICE DEPARTMENT		3,803,954	4,242,466	4,046,744	3,257,111	3,857,279	3,853,519



PUBLIC WORKS DEPARTMENT

This department is comprised of twelve full-time employees, the Public Works Superintendent, Foreman, Mechanic, Crew Chiefs, Maintenance Worker 2, Lead Water Plant Operator and Water Plant Operator. This department is responsible for the maintenance of public buildings and property, including parks, rights-of-way and the water distribution system and sanitary sewer system in Ward 2.

Public Works Superintendent, Jesse Serna oversees all the activities in this department. The primary responsibilities of this department include snow plowing city streets, sidewalks, park pathways and nearly 200 driveway aprons for senior citizens, residential leaf pick-up, brush chipping, street sweeping, street/parkway/sidewalk/streetlight repairs, routine maintenance of public buildings and being on call 24/7 for emergency call-outs.



Street Maintenance

The City's Department of Public Works provides exceptional services to our residents. We often get calls and emails at City Hall about the excellent snow plowing performed by the staff. They maintain 17 miles of local roads in our community as well as the sidewalks. Besides snowplowing, they must maintain the streets after storms to remove any hazards.

The Superintendent works closely with the City Engineer to update the Streets Condition Map, and the 5-Year Street and Alley Resurfacing Plan. This allows the Infrastructure Committee to make informed resurfacing decisions each year.

Leaf Pickup

This program is by far the most labor intensive of the services provided. It typically takes about one week to make a full cycle of the City. This program collected 374 tons of leaves this year.

Park/Public Property Maintenance

People often do not realize the magnitude of the public properties maintained by this department including 9 parks, 3 buildings, and rights-of-way.



PUBLIC WORKS DEPARTMENT CONTINUED...



DESCRIPTION	2018	2017
# Snow plowing trips	16	7
Tons of salt	769	309
# Public properties maintained	100	100
Truckloads of brush	100	100
Tons of leaves	374	345
Amount of dump charges	\$9,945	\$9,360
Cost spring clean-up	\$6,247	\$7,232
# DOL drug tests	4	9



MAJOR ACCOMPLISHMENTS

Strategic Goal #1 - High Quality Community Service Delivery

- Residents and local business owners are consistently reporting favorable experiences with members of the Public Works division in the administration of critical programs and tasks undertaken in the City. The attached chart tracks key performance measures as related to the City's above market service programs and critical tasks performed by the Public Works division.

PERFORMANCE INDICATORS	FY 16	FY 17	FY 18	PROJ FY 19
REMOVAL OF DEAD PARWAY TREES	25	31	48	20
SENIOR DRIVEWAY APRONS PLOWED	220	230	200	230
BRUSH TRUCKLOADS PICKED UP FROM RESIDENTS	108	100	100	100
TONS OF LEAVES PICKED UP FROM RESIDENTS	218	345	374	345
SNOW PLOWING TRIPS	17	7	16	7
TONS OF SALT PURCHASED	685	309	769	309
BUDGET - RESIDENTIAL 50/50 TREE PROGRAM	35,000	40,000	40,000	40,000

Strategic Goal #2 - Efficient and Transparent Operations and Professional Development

- Reduced fees for the Spring Clean Program through negotiations with current vendor and through the solicitation of competitive bids. Cut expenses on dumping fees for leaves and brush through the selection of a new vendor. Cut costs from purchase versus lease options.

PERFORMANCE INDICATORS	FY 15	FY 16	FY 17	FY 18
SPRING CLEAN UP COSTS	15,000	10,926	9,984	7,232
BRUSH PICK UP COSTS (VENDOR)	9,510	10,198	10,582	9,360

MAJOR ACCOMPLISHMENTS CONTINUED...

- No Workers Compensation claims in the last nine years.
- Continued with summer work program to coordinate paid time off and to reduce overtime costs.

Strategic Goal #4 – Long Term Capital Planning/Stewardship of Infrastructure Assets

- In conjunction with Department Heads, City Engineer, and Infrastructure and Water Committees, projected out and updated the five year capital plan which maintains healthy infrastructure reinvestment (see chart below for historical outlays – 5 year average outlays total \$5.1 million).

PERFORMANCE INDICATORS	FY 17	FY 18 (1)	PROJ FY19 (1)	BUDG FY20 (1)
NET CAPITAL INVESTMENT-GOVT FUNDS	2,797,259	4,228,439	13,544,776	7,846,937
NET CAPITAL INVESTMENT-PROPRIETARY	1,892,011	311,676	29,390	2,120,000
LESS CAPITAL GRANTS	(283,019)	(87,790)	(300,000)	(474,000)
NET CAPITAL CITY INVESTMENT-TOTAL	4,406,251	4,452,325	13,274,166	9,492,937
(1) INCLUDES NEW MUNICIPAL COMPLEX PROJECT				

- Established and maintained new public works equipment replacement program. Although the equipment is well maintained, the age of it makes it difficult to work on and find parts for. The equipment replacement program is effectively reducing annual maintenance costs over the long run.

Strategic Goal #5 - Efficient and Equitable Financing of Programs/Assets/Services

- Established and executed thorough safety and maintenance programs the reduction/elimination of claims costs for workers compensation and liability issues. Risk management premiums and claims costs have been substantially reduced from safety and ongoing training plans (see Administrator's report for quantitative measures of risk management cost controls and effectiveness).

INITIATIVES/GOALS FOR FISCAL 2020

Strategic Goal #1 - High Quality Community Service Delivery

- Continue to administer the 50/50 Tree Program in conjunction with the City Clerk's Office and participating vendors. Secure or grow funding for current residential programs.

Strategic Goal #4 – Long Term Capital Planning/Stewardship of Infrastructure Assets

- Continue sidewalk square inspection and repair plan under new lower bid to eliminate trip hazards.
- Work with Finance Department, Community Development, City Administration, and the City Engineer on the updating and revising of the street resurfacing program and capital plan.





CITY OF COUNTRYSIDE 2020 ANNUAL BUDGET

GENERAL FUND - DETAILED EXPENDITURES AND OTHER FINANCING USES CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 FYTD	2019 FYE PROJ	2020 BUDGET
PUBLIC WORKS DEPARTMENT							
01-03-431-4210	SALARIES FULL-TIME	648,821	685,835	670,842	538,961	646,753	711,586
01-03-431-4215	SALARIES PART-TIME	22,560	23,600	28,000	23,713	28,455	27,600
01-03-431-4217	OVERTIME	27,475	38,648	36,452	25,669	30,803	38,986
01-03-431-4218	BUYBACKS & OTHER BENEFITS	10,252	46,904	11,558	14,135	16,963	68,003
01-03-431-4219	PAGER ALLOWANCE	35,534	35,145	35,100	28,576	34,291	38,986
01-03-431-4220	SOCIAL SECURITY TAX	45,343	50,406	48,795	38,259	45,910	54,876
01-03-431-4225	MEDICARE TAX	10,604	11,789	11,412	8,947	10,737	12,834
01-03-431-4230	HEALTH INSURANCE	161,853	158,311	140,159	118,006	141,608	143,048
01-03-431-4235	OTHER INSURANCE	7,457	8,236	9,217	6,976	8,371	9,062
01-03-431-4250	EMPLOYEE ASSISTANCE PROGRAM	176	176	176	176	211	176
01-03-431-4260	IMRF	105,597	112,058	103,377	80,550	96,660	96,897
01-03-431-4270	EMPLOYEE PHYSICALS	1,028	1,059	1,500	917	1,101	1,500
	RANDOM IDOT TESTING	1,000					
	SEASONAL HELP	500					
01-03-431-4290	UNIFORM ALLOWANCE	7,987	9,234	8,000	6,750	6,750	5,400
	NEW UNIFORMS	3,500					
	BOOTS	1,400					
	SAFETY T SHIRTS	500					
01-03-431-5110	MAINTENANCE- BUILDING	48,976	51,041	50,000	39,113	46,936	50,000
	HVAC	12,000					
	ELECTRICAL MAINTENANCE	5,000					
	DUMPSTER FEES	25,000					
	FLOOR MATS	3,000					
	DOOR MAINTENANCE	3,000					
	MISC ITEMS	2,000					
01-03-431-5120	MAINTENANCE-EQUIPMENT	23,244	19,917	20,000	9,870	11,844	20,000
01-03-431-5125	MAINTENANCE-INFRASTRUCTURE	72,219	63,488	75,000	31,905	38,286	75,000
	STREET LIGHTS	20,000					
	IDOT TRAFFIC SIGNALS	9,000					
	SIDEWALK REPAIRS	1,000					
	STORM SEWERS	10,000					
	ANNUAL NPDES PERMIT FEE	1,000					
	SIDEWALK INSPECTION PROGRAM	20,000					
	MISC PROJECTS	14,000					
01-03-431-5130	MAINTENANCE-MOTOR VEHICLES	14,103	14,085	15,000	7,893	9,472	15,000
01-03-431-5500	CELLULAR/PAGERS	1,593	2,316	1,660	1,662	1,662	1,660
	DPW PAGERS	160					
	CELL PHONES	1,500					
01-03-431-5610	CONFERENCE & TRAVEL	-	31	-	-	-	-
01-03-431-5630	TRAINING & MEETINGS	424	495	1,000	242	290	500
01-03-431-5690	MEMBERSHIPS & LICENSES	376	110	1,000	1,386	1,386	1,000
	AMERICAN PUBLIC WORKS ASSOC	260					
	CDL REIMBURSEMENTS	240					
	VARIOUS	500					

THE PUBLIC WORKS DEPARTMENT IS CONTINUED ON THE FOLLOWING PAGE



CITY OF COUNTRYSIDE 2020 ANNUAL BUDGET

GENERAL FUND - DETAILED EXPENDITURES AND OTHER FINANCING USES CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 FYTD	2019 FYE PROJ	2020 BUDGET
PUBLIC WORKS DEPARTMENT CONTINUED...							
01-03-431-5890	CONTRACTUAL/CONSULTING SERV	214,390	204,599	184,650	162,555	195,066	205,000
	ELEVATOR MAINTENANCE	5,000					
	FIRE & SECURITY (INCLUDES ESDA)	9,500					
	FIRE SPRINKLERS	1,000					
	WEED CONTROL/FERTILIZER	5,000					
	CITY HALL GEN SET	1,200					
	BALLFIELD GROOMING	10,000					
	PARK LANDSCAPING	5,000					
	PARKWAY TREE REMOVAL	30,000					
	LEAF DISPOSAL FEES	15,000					
	PARKWAY TREE PURCHASES	28,350					
	PARKWAY TREE PRUNING	20,000					
	RADCO - 2WAY RADIO	1,750					
	RODENT PEST CONTROL	1,000					
	FIRE EXTINGUISHER MAINTENANCE	400					
	FIRST AID SUPPLIES	250					
	PARK PLUMBING/BACKFLOW	2,500					
	CLOCK TOWER MAINT	550					
	STREET PATCHING	35,000					
	CUSTODIAL SERVICE	24,000					
	C-SIDE PARK PORTA MAINT	2,000					
	SPRING CLEAN UP (ELECTRONICS ONLY)	7,500					
01-03-431-5891	50/50 TREE PROGRAM	-	38,445	40,000	45,530	45,530	40,000
01-03-431-6510	OFFICE SUPPLIES	1,167	669	1,000	153	184	1,000
01-03-431-6520	OPERATING SUPPLIES	126,065	134,660	125,400	78,665	94,398	125,000
	CUSTODIAL SUPPLIES	5,000					
	HARDWARE SUPPLIES	3,000					
	STREET LIGHT BULBS	2,500					
	MUNICIPAL BUILDING BULBS	1,000					
	STREET SIGNS/POSTS	5,000					
	BLACK DIRT	1,200					
	SALT	60,000					
	SAFETY SUPPLIES (PPE)	2,500					
	PLAYGROUND COVER	1,250					
	FLAGS	850					
	COLD PATCH	2,000					
	ACETYLENE/OXYGEN	100					
	STORM SEWER SUPPLIES	600					
	GROUNDS MAINT	40,000					
01-03-431-6530	FUEL/OIL	24,722	25,598	31,000	27,243	32,692	31,000
	DIESEL FUEL	27,500					
	GASOLINE	1,500					
	OIL	2,000					
01-03-431-6550	SAFETY EQUIPMENT	969	-	1,150	65	79	1,150
TOTAL PUBLIC WORKS DEPARTMENT		1,612,935	1,736,855	1,651,448	1,297,917	1,546,438	1,775,264



CITY OF COUNTRYSIDE 2020 ANNUAL BUDGET

GENERAL FUND - DETAILED EXPENDITURES AND OTHER FINANCING USES CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 FYTD	2019 FYE PROJ	2020 BUDGET
E.S.D.A. DEPARTMENT							
01-06-461-4215	SALARIES PART-TIME	120	-	-	-	-	-
01-06-461-4220	SOCIAL SECURITY TAX	7	-	-	-	-	-
01-06-461-4225	MEDICARE TAX	2	-	-	-	-	-
01-06-461-4230	HEALTH INSURANCE	-	-	-	-	-	-
01-06-461-4260	IMRF	-	-	-	-	-	-
01-06-461-4290	UNIFORM ALLOWANCE	-	-	-	-	-	-
01-06-461-5110	MAINTENANCE-BUILDING	-	-	-	-	-	-
01-06-461-5120	MAINTENANCE-EQUIPMENT	-	-	-	-	-	-
01-06-461-5130	MAINTENANCE-MOTOR VEHICLES	-	-	-	-	-	-
01-06-461-5500	CELLULAR/PAGERS	99	-	-	-	-	-
01-06-461-5610	CONFERENCE & TRAVEL	-	-	-	-	-	-
01-06-461-5630	TRAINING & MEETINGS	-	-	-	-	-	-
01-06-461-5700	TELEPHONE	-	-	-	-	-	-
	FIRE ALARM CIRCUIT (DPW 5890)	-	-	-	-	-	-
01-06-461-5890	CONTRACTUAL/CONSULTING SERV	-	-	-	-	-	-
	BRAINIFF TORNADO SIREN (PD 5890)	-	-	-	-	-	-
	FOSTER & SONS FIRE EXT (DPW 5890)	-	-	-	-	-	-
	QTRLY ALARM TESTING (DPW 5890)	-	-	-	-	-	-
01-06-461-6510	OFFICE SUPPLIES	-	-	-	-	-	-
01-06-461-6520	OPERATING SUPPLIES	-	-	-	-	-	-
01-06-461-6530	FUEL/OIL	-	-	-	-	-	-
01-06-461-8010	OPERATING CAPITAL	-	-	-	-	-	-
TOTAL E.S.D.A. DEPARTMENT		228	-	-	-	-	-

EMERGENCY TELEPHONE SYSTEM DEPARTMENT*

01-07-426-5120	MAINTENANCE EQUIPMENT	-	-	-	-	-	-
01-07-426-5680	SOFTWARE MAINT/LICENSES	-	5,420	5,420	5,420	5,420	5,420
	REVERSE 911	5,420					
01-07-426-5700	TELEPHONE	-	5,466	5,500	10,935	13,122	5,500
01-07-426-5890	CONTRACTUAL SERVICES	-	297,261	323,200	230,816	276,979	306,755
	RADIO NETWORK	2,880					
	VERIZON - AIRCARDS ONLY	2,400					
	SWCD PER OFFICER FEE	297,975					
	DATA LINE	3,500					
01-07-426-8010	OPERATING CAPITAL	-	-	-	-	-	-
TOTAL EMERGENCY TELEPHONE SYSTEM DEPARTMENT		-	308,148	334,120	247,171	295,521	317,675

*ETSB SPECIAL REV FUND WAS DISSOLVED AS OF FYE 2017--ALL RELATED EXPENSES ARE NOW RECORDED IN THE GENERAL FUND

TOTAL GENERAL FUND EXPENSES	9,970,212	10,432,259	10,212,659	7,924,897	9,687,917	10,244,023
TOTAL GF EXPENSES & OTHER FINANCING USES	12,838,738	12,425,474	13,160,276	9,704,131	13,163,534	14,166,315
GENERAL FUND SURPLUS/(DEFICIT)	193,186	750,718	-	1,637,320	582,252	-



CITY OF COUNTRYSIDE 2020 ANNUAL BUDGET

HOTEL/MOTEL FUND

ACCT NUMBER	ACCT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 FYTD	2019 FYE PROJ	2020 BUDGET
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REVENUES:

TAXES

15-00-310-3110	HOTEL/MOTEL TAXES	365,730	349,422	356,314	266,949	320,339	357,870
TOTAL TAXES		365,730	349,422	356,314	266,949	320,339	357,870

OTHER REVENUES

15-00-380-3810	INTEREST INCOME	3,634	4,083	7,500	26,002	31,203	13,500
15-00-380-3840	FESTIVAL REVENUE	-	-	-	-	-	-
15-00-380-3850	CONCERT SPONSORSHIPS	28,500	24,685	22,000	14,500	22,000	25,000
15-00-380-3855	PARADE SPONSORSHIPS	25,435	23,060	25,000	28,125	28,125	25,000
15-00-380-3856	WINTERFEST SPONSORSHIPS	-	-	6,500	9,000	9,000	9,250
15-00-380-3858	OTHER EVENT SPONSORSHIPS	-	-	5,000	-	-	5,000
15-00-380-3860	OTHER REVENUE	-	150	-	-	-	-
15-00-380-3880	INVESTMENT GAIN (LOSS)	-	2,454	-	-	-	-
TOTAL OTHER REVENUES		57,569	54,433	66,000	77,627	90,328	77,750

TOTAL HOTEL/MOTEL FUND REVENUES		423,299	403,855	422,314	344,576	410,667	435,620
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EXPENDITURES:

PROFESSIONAL DEVELOPMENT

15-00-550-4215	SALARIES - PART TIME	-	-	-	-	-	-
15-00-550-4217	OVERTIME	15,114	16,071	16,100	14,330	14,330	15,000
	CBA CARNIVAL - PUBLIC WORKS	7,500					
	CBA CARNIVAL - POLICE DEPT	7,500					
TOTAL PROFESSIONAL DEVELOPMENT		15,114	16,071	16,100	14,330	14,330	15,000

CONTRACTUAL SERVICES

15-00-600-5890	CONTRACTUAL/CONSULTING SVCS	-	-	-	-	-	-
15-00-600-5900	ADVERTISING	47,092	27,898	44,000	40,971	44,000	49,000
	NEWSPAPER ADVERTISING	4,000					
	WHITE SOX RADIO ADVERTISING	80,000					
	DEALERSHIP REIMBURSEMENTS	(55,000)					
	CS CHAMBER ADVERTISING	20,000					
TOTAL CONTRACTUAL SERVICES		47,092	27,898	44,000	40,971	44,000	49,000

OTHER FINANCING USES

15-00-950-6520	OPERATING SUPPLIES	-	-	400	-	-	400
	MISC SIGNS - EVENTS AT PARK	400					
15-00-950-9010	FESTIVAL EXPENDITURES	6,473	8,941	7,200	8,684	8,684	9,000
	EVENT SIGNS	2,000					
	EVENT POSTCARDS/PRINTING	7,000					
15-00-950-9015	EASTER EGG HUNT	556	556	650	250	300	650
	EASTER BUNNY	150					
	CANDY AND EGGS	500					
15-00-950-9020	CONCERTS IN THE PARK	32,474	35,723	31,000	32,064	32,064	32,550
15-00-950-9021	MOVIES IN THE PARK	-	-	-	-	-	-

THE HOTEL/MOTEL FUND IS CONTINUED ON THE FOLLOWING PAGE

HOTEL/MOTEL FUND CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 FYTD	2019 FYE PROJ	2020 BUDGET
OTHER FINANCING USES CONTINUED...							
15-00-950-9024	CHILDREN'S HOLIDAY PARTY	9,965	7,772	8,680	5,413	5,413	8,680
	GIFT CERTIFICATES	1,850					
	BIKE RAFFLE	350					
	RAFFLE TICKETS	80					
	STOCKINGS	2,400					
	REFRESHMENTS	325					
	SANTA	100					
	ENTERTAINERS	1,000					
	RAFFLE GIFTS	500					
	CANDY FOR STOCKINGS	2,075					
15-00-950-9030	PARADE EXPENSES	26,237	27,006	25,000	1,974	1,974	27,000
	ADVERTISING	3,000					
	MISCELLANEOUS EXPENSE	4,000					
	DONATION	20,000					
15-00-950-9040	WINTERFEST EXPENSES	-	-	11,084	18,767	18,767	18,640
	ENTERTAINMENT	14,350					
	TENT/RENTALS	3,240					
	SUPPLIES/PRINT/MISC	1,050					
15-00-950-9045	OTHER EVENT EXPENSES	-	-	1,500	-	-	-
15-00-950-9055	TAX SHARING	-	-	-	-	-	-
15-00-950-9099	OTHER COMMUNITY RELATIONS	47,259	55,927	51,700	38,073	45,688	49,700
	HOLIDAY DECORATIONS	8,000					
	MISC PROGRAMS	2,500					
	BANNERS	8,000					
	CARVIAL SPONSORSHIP	25,000					
	FIREWORKS	4,200					
	I&M CANAL ANNUAL DONATION	1,500					
	I&M CANAL RENDEZVOUS EVENT	500					
15-00-950-9595	OPERATING TRANSFER OUT	614,970	-	225,000	-	225,000	225,000
TOTAL OTHER FINANCING USES		737,934	135,925	362,214	105,225	337,890	371,620
TOTAL FUND EXPENDITURES		800,140	179,894	422,314	160,526	396,220	435,620
NET CHANGE IN FUND BALANCE		(376,840)	223,961	-	184,050	14,447	-





CITY OF COUNTRYSIDE 2020 ANNUAL BUDGET

COMMERCIAL TIF FUND

ACCT NUMBER	ACCT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 FYTD	2019 FYE PROJ	2020 BUDGET
REVENUES:							
TAXES							
22-00-310-3303	INCREMENTAL PROPERTY TAX	289,381	317,459	358,760	218,723	310,156	545,000
TOTAL TAXES		289,381	317,459	358,760	218,723	310,156	545,000
OTHER REVENUES							
22-00-380-3810	INTEREST INCOME	165	95	-	741	1,013	1,000
22-00-380-3850	MISC INCOME	-	-	-	-	-	-
TOTAL OTHER REVENUES		165	95	-	741	1,013	1,000
TOTAL FUND REVENUES		289,546	317,555	358,760	219,464	311,169	546,000
EXPENDITURES:							
PROFESSIONAL & TECHNICAL SERVICES							
22-00-530-5320	ENGINEERING	-	-	-	-	-	-
22-00-530-5330	LEGAL	15,979	2,739	15,000	1,034	1,034	25,500
22-00-530-5730	UTILITIES	-	-	-	-	-	-
22-00-530-5890	CONTRACTUAL/CONSULTING	-	500	-	510	510	25,500
22-00-530-6525	OPERATING SUPPLIES	-	-	-	-	-	-
22-00-530-9055	REIMBURSEMENT AGREEMENT	-	22,616	3,274	-	-	-
22-00-530-9525	CLOSING COSTS	-	553	-	-	-	-
22-00-530-9550	DEBT PRINCIPAL PAYMENTS	734,757	-	-	-	-	-
22-00-530-9565	INTERFUND INTEREST PAYMENTS	267,182	334,090	340,486	228,207	407,407	495,000
22-00-530-9560	DEBT INTEREST PAYMENTS	16,689	-	-	-	-	-
TOTAL PROFESSIONAL & TECHNICAL SERVICES		1,034,607	360,497	358,760	229,751	408,951	546,000
CAPITAL							
22-00-800-8100	UTILITY RELOCATION	-	-	-	-	-	-
22-00-800-8900	OTHER CAPITAL EXPENDITURES	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURES		-	-	-	-	-	-
TOTAL FUND EXPENDITURES		1,034,607	360,497	358,760	229,751	408,951	546,000
NET CHANGE IN FUND BALANCE		(745,061)	(42,943)	-	(10,287)	(97,782)	-





CITY OF COUNTRYSIDE 2020 ANNUAL BUDGET

CAPITAL PROJECT FUND

ACCT NUMBER	ACCT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 FYTD	2019 FYE PROJ	2020 BUDGET
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REVENUES:

BOND PROCEEDS

24-00-310-3610	BOND PROCEEDS	-	10,000,000	10,000,000	10,000,000	10,000,000	-
TOTAL BOND PROCEEDS		-	10,000,000	10,000,000	10,000,000	10,000,000	-

OTHER REVENUES

24-00-380-3810	INTEREST INCOME	-	33,092	185,000	178,205	262,984	35,000
24-00-380-3853	GRANT REVENUE	-	104,887	384,000	300,000	300,000	474,000
	ITEP BIKE ENGINEERING		84,000				
	INVEST IN CC		90,000				
	ICECF - NET ZERO GRANT		300,000				
TOTAL OTHER REVENUES		-	137,978	569,000	478,205	562,984	509,000

OTHER FINANCING SOURCES

24-00-395-3999	OPERATING TRANSFER IN	2,445,796	612,180	1,168,383	-	1,696,383	2,023,878
	FROM THE GENERAL FUND		1,693,878				
	FROM THE ASSET FORF FUND		330,000				
TOTAL OTHER FINANCING SOURCES		2,445,796	612,180	1,168,383	-	1,696,383	2,023,878

TOTAL FUND REVENUES		2,445,796	10,750,158	11,737,383	10,478,205	12,259,367	2,532,878
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EXPENDITURES:

FINANCE DEPARTMENT (CITY HALL PROJECT)

24-01-413-5320	ENGINEERING FEES	18,768	28,173	-	425	510	-
24-01-413-5321	ARCHITECT FEES	106,651	884,134	206,858	140,657	168,788	70,966
24-01-413-5322	CONSTRUCTION MANAGEMENT	-	587,768	1,010,173	587,259	704,710	104,667
24-01-413-5323	GENERAL REQUIREMENTS	-	27,786	385,047	80,672	96,806	100,000
24-01-413-5324	ENVIRONMENTAL SERVICES	-	555,625	-	4,427	5,312	-
24-01-413-5890	CONTRACTUAL/CONSULTING	47,418	298,018	173,131	101,858	122,230	50,000
24-01-413-8001	GRADING/EARTHWORK	-	373,841	289,903	325,606	390,727	59,868
24-01-413-8002	BUILDING CONSTRUCTION (GMP)	-	208,888	14,151,900	6,924,754	10,215,739	5,311,932
24-01-413-8010	EQUIPMENT	-	8,150	-	-	-	-
24-01-413-8015	FURNITURE/FIXTURES/EQUIP	-	-	400,000	43,184	51,821	622,804
24-01-413-8100	UTILITY RELOCATION	-	542,664	599,699	355,423	426,507	22,300
24-01-413-8200	PROPERTY ACQUISITION	1,646,726	(17,499)	-	-	-	-
24-01-413-9530	BOND DISCOUNT	-	275,000	225,000	-	-	-
24-01-413-9540	ISSUANCE COSTS	-	143,983	80,000	129,391	155,270	-
TOTAL FINANCE DEPARTMENT (CITY HALL PROJECT)		1,819,562	3,916,531	17,521,711	8,693,656	12,338,420	6,342,537

GENERAL ADMINISTRATION

24-01-416-5320	ENGINEERING FEES	142,433	205,478	105,000	111,930	134,316	105,000
	BIKEPATH CONST ENG - GRANT	84,000					
	BIKEPATH CONST ENG - LOCAL	21,000					
24-01-416-8000	BUILDING & IMPROVEMENTS	-	-	-	-	-	-
24-01-416-8010	EQUIPMENT	-	-	-	-	-	16,000
	2 NEW COPY MACHINES - CITY HALL	16,000					
24-01-416-8012	MOTOR VEHICLES	-	22,403	-	-	-	-
24-01-416-8015	FURNITURE & FIXTURES	-	13,820	-	-	-	-

THE GENERAL ADMINISTRATION DEPT OF THE CAPITAL FUND IS CONTINUED ON THE FOLLOWING PAGE



CITY OF COUNTRYSIDE 2020 ANNUAL BUDGET

CAPITAL PROJECT FUND CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 FYTD	2019 FYE PROJ	2020 BUDGET
GENERAL ADMINISTRATION CONTINUED...							
24-01-416-8020	INFRASTRUCTURE IMPROVEMENTS	4,590	95,677	262,675	104,335	125,203	323,250
	STRTSCAPE CONSTRUCTION - LOCAL		83,250				
	BIKEPATH CONSTRUCTION- LOCAL		100,000				
	INVEST IN CC GRANT FUNDED		90,000				
	FENCING ON BIKE PATH PROJECT		50,000				
TOTAL GENERAL ADMINISTRATION		147,023	337,378	367,675	216,265	259,519	444,250
INFORMATION TECHNOLOGY							
24-01-418-8010	EQUIPMENT	-	-	125,000	45,730	54,876	210,000
	TOWER CONNECTIONS		135,000				
	NEW PHONE SYSTEM		75,000				
TOTAL INFORMATION TECHNOLOGY		-	-	125,000	45,730	54,876	210,000
POLICE DEPARTMENT							
24-02-421-8010	EQUIPMENT	-	54,584	276,025	263,203	315,843	40,000
	RADIOS WITH PROGRAMMING		40,000				
24-02-421-8011	FURNITURE & FIXTURES	-	-	-	-	-	-
24-02-421-8018	MOTOR VEHICLES	-	-	-	-	-	100,000
	3 NEW SQUADS		100,000				
TOTAL POLICE DEPARTMENT		-	54,584	276,025	263,203	315,843	140,000
PUBLIC WORKS DEPARTMENT							
24-03-431-5320	ENGINEERING FEES	-	-	-	-	-	-
24-03-431-8000	BUILDING IMPROVEMENTS	-	-	-	-	-	-
24-03-431-8010	EQUIPMENT	-	-	40,000	40,000	48,000	-
24-03-431-8015	FURNITURE & FIXTURES	-	-	-	-	-	-
24-03-431-8018	MOTOR VEHICLES	83,379	-	140,000	-	-	100,000
	2 NEW F-250 (S)		100,000				
24-03-431-8020	INFRASTRUCTURE IMPROVEMENTS	478,774	114,874	505,708	1,056,118	528,118	224,600
	COUNTRYSIDE PK COURTS		135,000				
	BARTON RD RESURFACING		89,600				
TOTAL PUBLIC WORKS DEPARTMENT		562,153	114,874	685,708	1,096,118	576,118	324,600
TOTAL FUND EXPENDITURES		2,528,737	4,423,366	18,976,119	10,314,972	13,544,776	7,461,387
NET CHANGE IN FUND BALANCE		(82,941)	6,326,792	(7,238,736)	163,233	(1,285,409)	(4,928,509)

* THE CAPITAL FUND HAS SURPLUS BALANCES FROM BOND PROCEEDS IN FISCAL YEAR 2018 WHICH ARE SUFFICIENT TO COVER PROJECTED AND BUDGETED DEFICITS IN FISCAL YEARS 2019 AND 2020 RESPECTIVELY.



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EMERGENCY TELEPHONE SYSTEM FUND (E-911 FUND)

ACCT NUMBER	ACCT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 FYTD	2019 FYE PROJ	2020 BUDGET
REVENUES:							
CHARGES FOR SERVICES							
11-00-360-3610	SURCHARGE	19,499	-	-	-	-	-
TOTAL CHARGES FOR SERVICES		19,499	-	-	-	-	-
OTHER REVENUES							
11-00-380-3810	INTEREST INCOME	14	-	-	-	-	-
11-00-395-3999	OPERATING TRANSFER IN	129,195	-	-	-	-	-
TOTAL OTHER REVENUES		129,209	-	-	-	-	-
TOTAL EMERGENCY TELEPHONE SYSTEM REVENUES		148,708	-	-	-	-	-
EXPENDITURES:							
EMERGENCY TELEPHONE SYSTEM							
11-02-426-5120	MAINTENANCE EQUIPMENT	315	-	-	-	-	-
	MAINTENANCE EQUIP	-	-	-	-	-	-
11-02-426-5680	SOFTWARE MAINT/LICENSES	5,420	-	-	-	-	-
	REVERSE 911	-	-	-	-	-	-
11-02-426-5700	TELEPHONE	6,471	-	-	-	-	-
11-02-426-5890	CONTRACTUAL SERVICES	302,913	-	-	-	-	-
	COOK COUNTY RADIO	-	-	-	-	-	-
	VERIZON - AIRCARDS ONLY	-	-	-	-	-	-
	SWCD PER OFFICER FEE	-	-	-	-	-	-
	DATA LINE	-	-	-	-	-	-
11-02-426-8010	OPERATING CAPITAL	-	-	-	-	-	-
TOTAL EMERGENCY TELEPHONE SYSTEM		315,119	-	-	-	-	-
TOTAL EMERGENCY TELEPHONE SYSTEM EXPENDITURES		315,119	-	-	-	-	-
NET CHANGE IN FUND BALANCE		(166,411)	-	-	-	-	-

* PURSUANT TO THE CONSOLIDATION OF THE ETSB BOARD WITH SOUTH WEST CENTRAL DISPATCH, AS OF 4/30/17, THE ETSB FUND WAS DISSOLVED. REMAINING EMERGENCY TELEPHONE SYSTEM COSTS (OUTSOURCING AND OPERATING COSTS) ARE NOW CONSOLIDATED IN THE GENERAL FUND.



MOTOR FUEL TAX FUND (MFT FUND)

ACCT NUMBER	ACCT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 FYTD	2019 FYE PROJ	2020 BUDGET
REVENUES:							
INTERGOVERNMENTAL REVENUES							
12-00-330-3360	MOTOR FUEL TAX ALLOTMENT	149,418	150,517	151,796	127,332	152,799	148,848
	PER CAPITA ESTIMATE - 25.90						
TOTAL INTERGOVERNMENTAL REVENUES		149,418	150,517	151,796	127,332	152,799	148,848
OTHER REVENUES							
12-00-380-3810	INTEREST INCOME	51	69	-	1,255	1,506	500
TOTAL OTHER REVENUES		51	69	-	1,255	1,506	500
TOTAL MOTOR FUEL TAX FUND REVENUES		149,468	150,586	151,796	128,587	154,305	149,348
EXPENDITURES:							
CAPITAL							
12-00-800-8020	INFRASTRUCTURE IMPROVEMENTS	-	518,484	-	-	-	320,550
	FORESTVIEW ROAD		126,750				
	61ST PLACE		124,500				
	BURR OAK LANE		69,300				
TOTAL CAPITAL		-	518,484	-	-	-	320,550
OTHER FINANCING SOURCES							
12-00-950-9595	OPERATING TRANSFER IN	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES		-	-	-	-	-	-
TOTAL MOTOR FUEL TAX FUND EXPENDITURES		-	518,484	-	-	-	320,550
NET CHANGE IN FUND BALANCE		149,468	(367,898)	151,796	128,587	154,305	(171,202)

* THE FUND IS PROJECTED TO HAVE A BEGINNING FUND BALANCE OF \$178,577 - WHICH WILL ABSORB THE 2020 DEFICIT.





CITY OF COUNTRYSIDE 2020 ANNUAL BUDGET

DRUG FORFEITURE FUND

ACCT NUMBER	ACCT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 FYTD	2019 FYE PROJ	2020 BUDGET
REVENUES:							
INTERGOVERNMENTAL							
31-00-381-3820	FEDERAL PAYMENTS	-	8,168	10,000	3,011	3,613	9,400
31-00-384-3821	STATE LAUNDERING PMTS	1,212	3,676	65,000	9,946	11,936	65,000
31-00-385-3821	STATE CANNABIS PMTS	31,600	9,730	25,500	148,539	178,246	30,000
TOTAL INTERGOVERNMENTAL		32,813	21,574	100,500	161,496	193,795	104,400
INVESTMENT INCOME							
31-00-381-3810	INTEREST INCOME	7	-	-	-	-	-
31-00-384-3810	INTEREST INCOME	182	2	350	77	92	50
31-00-385-3810	INTEREST INCOME	142	82	200	1,055	1,266	550
TOTAL INVESTMENT INCOME		331	84	550	1,132	1,358	600
OTHER REVENUE							
31-00-381-3850	MISC REVENUE	197	206	200	1,516	1,819	200
31-00-385-3850	MISC REVENUE	118	124	150	909	1,091	150
TOTAL REVENUE - OTHER REVENUE		315	330	350	2,425	2,910	350
REVENUE - OTHER FINANCING SOURCES							
31-00-381-3830	SALE OF FIXED ASSETS	-	-	-	8,500	10,200	-
31-00-384-3830	SALE OF FIXED ASSETS	8,750	-	-	-	-	-
31-00-385-3830	SALE OF FIXED ASSETS	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES		8,750	-	-	8,500	10,200	-
TOTAL FUND REVENUES		42,209	21,988	101,400	173,553	208,263	105,350
EXPENDITURES:							
FEDERAL DRUG FORFEITURE							
31-02-421-4217	OVERTIME	-	-	-	-	-	-
31-02-421-4290	UNIFORM ALLOWANCE	-	-	-	-	-	-
31-02-421-5120	MAINTENANCE EQUIPMENT	3,983	-	-	-	-	-
31-02-421-5610	CONFERENCE & TRAVEL	1,450	-	-	-	-	-
31-02-421-5630	TRAINING	(978)	-	-	-	-	-
31-02-421-6520	OPERATING SUPPLIES	1,240	-	-	-	-	-
31-02-421-9099	MISC DRUG EXPENDITURE	-	-	-	-	-	-
TOTAL FEDERAL DRUG FORFEITURE		5,695	-	-	-	-	-
STATE MONEY LAUNDERING							
31-02-424-4217	OVERTIME	-	-	-	-	-	-
31-02-424-4290	UNIFORM ALLOWANCE	2,779	-	-	-	-	-
31-02-424-5120	MAINTENANCE EQUIPMENT	1,020	-	-	-	-	-
31-02-424-5610	CONFERENCE & TRAVEL	195	-	-	-	-	-
31-02-424-5630	TRAINING	1,293	-	-	-	-	-
31-02-424-6520	OPERATING SUPPLIES	3,194	-	-	-	-	-
31-02-424-9099	CRIME PREVENTION PROGRAMS	1,953	767	2,000	984	1,181	-
TOTAL STATE MONEY LAUNDERING		10,434	767	2,000	984	1,181	-

DRUG FORFEITURE FUND CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 FYTD	2019 FYE PROJ	2020 BUDGET
STATE CANNABIS							
31-02-425-4217	OVERTIME	-	-	-	-	-	-
31-02-425-4290	UNIFORM ALLOWANCE	-	-	-	-	-	-
31-02-425-5120	MAINTENANCE EQUIPMENT	-	-	-	-	-	-
31-02-425-5130	MAINTENANCE MOTOR VEH	-	-	-	-	-	-
31-02-425-5610	CONFERENCE & TRAVEL	-	-	-	-	-	-
31-02-425-5630	TRAINING	-	-	-	-	-	-
31-02-425-6520	OPERATING SUPPLIES	2,669	2,916	5,000	-	-	5,000
	DRUG ENFORCEMENT EQUIPMENT	4,000					
	DRUG PURCHASE EXPENSE	1,000					
31-02-425-9099	MISC DRUG EXPENDITURE	-	-	-	-	-	-
TOTAL STATE CANNABIS		2,669	2,916	5,000	-	-	5,000
CAPTIAL OUTLAYS							
31-02-421-8010	OPERATING CAPITAL	-	-	-	-	-	10,100
31-02-424-8010	OPERATING CAPITAL	37,812	-	-	-	-	65,050
31-02-425-8010	OPERATING CAPITAL	35,097	-	-	-	-	25,200
TOTAL CAPITAL OUTLAYS		72,909	-	-	-	-	100,350
CAPITAL OUTLAYS							
31-02-421-9595	OPERATING TRANSFER OUT	55,000	-	-	-	-	-
31-02-422-9595	OPERATING TRANSFER OUT	21,000	-	-	-	-	20,500
31-02-424-9595	OPERATING TRANSFER OUT	247,000	-	-	-	-	15,000
31-02-425-9595	OPERATING TRANSFER OUT	62,000	-	-	-	-	295,500
TOTAL CAPITAL OUTLAYS		385,000	-	-	-	-	331,000
TOTAL FUND EXPENDITURES		476,706	3,683	7,000	984	1,181	436,350
NET CHANGE IN FUND BALANCE		(434,497)	18,305	94,400	172,569	207,082	(331,000)



WATER AND SEWER FUND DEPARTMENTAL INFORMATION

Water/Sewer is a division of the Department of Public Works. The goal of the division is to provide the highest possible water quality and consumer confidence, while continuing our commitment to maintaining and improving the infrastructure. **Mike Hartigan, Lead Water Plant Operator and Don Decker, Water Plant Operator** run the operations of this division. Some of their major responsibilities include infrastructure maintenance, meter reading, and quality assurance. Goals and accomplishments for this division have already been included in the Public Works departmental section.

Infrastructure

This division is responsible for maintenance of its storage and pumping facilities, and oversight and maintenance of the City's water main infrastructure that provides water to the residents, businesses and customer towns, Indian Head Park and LaGrange Highlands, who receive water from the City. They provide customer service to the residents, and are on call 24/7 in the event of emergencies that may affect the system. This year, the staff oversaw the repair of 13 water main breaks. Chronic maintenance issues are constrained by City Council's commitment to continue replacing problematic water mains proactively. Staff also works closely with the City's Engineer to review the infrastructure and make recommendations to the Water Committee on replacements.

Meter Reading

The staff is also responsible for the water meter reading. They obtain a disc from the Finance Department monthly and perform drive-by readings. Once analyzed, unobtainable reads are addressed, sometimes requiring the meter and transmitter to be repaired and/or replaced. In addition, this department performs final readings as properties change ownership.

<i>DESCRIPTION</i>	<i>2018</i>	<i>2017</i>
# Watermain breaks	8	8
# J.U.L.I.E. locates	1,442	1,559
# Service requests	128	123
Hydrants Replaced	1	2
Valves Replaced	1	2
Meters Replaced	28	30
MXUs Replaced	23	28

Quality Assurance

The staff performs quality assurance sampling and testing and constantly strives to meet or exceed EPA and IEPA guidelines as they apply to water. This department is responsible for issuing the City's Consumer Confidence Report each year, which contains information on the source of the City's water, contaminants detected in the water as well as education information. This report can be found on the City's website.

In addition to the water responsibilities, they also oversee and maintain the sanitary collection system and lift station that services the City's Ward 2 area, constantly striving to meet or exceed the Metropolitan Water Reclamation District (MWRD) and IEPA regulations. Every year MWRD requires the City to perform inspections of its sanitary system including inspection of all residential and commercial sump pumps to verify that there is no cross connection with the sanitary system. In addition to these duties, the MWRD has mandated the smoke testing of all the sanitary mains in the City's sanitary system to also test for infiltration and cross connection.

Customer Service

The staff provides timely services as requested. The most common are J.U.L.I.E. locates. 1,442 requests were received in 2018, down from 1,559 or 8% from 2017 as a result of the various water main projects completed in 2018. Staff must go out to the property and mark where our infrastructure is located so that the requester stays clear of it during their construction. Staff responded to 128 service requests (up from 123 in 2017) ranging from frozen pipes and leaks to water usage/billing concerns.

MAJOR ACCOMPLISHMENTS

Strategic Goal #1 - High Quality Community Service Delivery

- Completed 1,442 J.U.L.I.E locates, efficiently, which minimized the impact on project and construction schedules.
- Experienced 8 water main breaks, which were swiftly repaired at a well-managed inconvenience level to residential and commercial accounts. Added two sampling stations to the system, which will assist in getting more representative samples in these areas.

Strategic Goal #4 - Long term Capital Planning/Stewardship of Infrastructure Assets

- Replaced the Constance Lane water main, which was originally constructed in 1965. Coordinated a street resurfacing project on this asset as well to reduce mobilization costs.
- Master meters for customer towns, Indian Head Park and LaGrange Highlands, have been replaced at their cost. This will provide a more accurate and dependable accounting of water sold to these communities.
- The Hydrant Maintenance and Flow Testing program exposed several minor repair issues and two serious problems that required these hydrants to be replaced. All minor issues have been addressed.
- Began engineering due diligence on the replacement and relocation of the East Avenue water main – this \$2.1MM project will enhance water capacity from an upgrade to 20 in mains from the pump house to Joliet Rd and Brainard. This upgrade will also enhance the systems ISO ratings.

Strategic Goal #5 - Efficient and Equitable Financing of Programs/Assets/Services

- The Water Division shall maintain a water loss (accountability measure) of less than 6%. Historically low and improving accountability measures save the fund significant money from water loss controls. Strong accountability measures are also achieved from effective billing administration and commitment to annual maintenance and capital replacement plans.

PERFORMANCE INDICATORS	FY 15	FY 16	FY 17	FY 18
WATER ACCOUNTABILITY RATIOS	92.00%	95.20%	95.41%	95.69%
SAVINGS/(LOSS) FROM CHANGE IN RATIO	(79,775)	85,093	5,582	7,446

INITIATIVES/GOALS FOR FISCAL 2020

Strategic Goal #4 - Long term Capital Planning/Stewardship of Infrastructure Assets

- Contract fire hydrant inspection maintenance program and implement exercising program on residential buffalo boxes to mitigate water loss issues. Perform water tower inspection including electric conductivity testing and inspection of interior material surfaces.

Strategic Goal #5 - Efficient and Equitable Financing of Programs/Assets/Services

- Maintain accountability ratios at 95% or better. Improve accountability through incremental meter testing and sampling of unread accounts and exception reports. Implement and integrate new water billing software to more efficiently serve the customer base.



CITY OF COUNTRYSIDE 2020 ANNUAL BUDGET

WATER FUND

ACCT NUMBER	ACCT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 FYTD	2019 FYE PROJ	2020 BUDGET
REVENUES							
CHARGES FOR SERVICES							
51-00-360-3610	WATER CHARGES	4,477,330	4,432,669	4,559,444	3,834,552	4,457,835	4,493,445
51-00-360-3615	LATE PENALTIES	6,509	7,632	6,250	5,696	6,835	6,500
51-00-360-3620	INSPECTION FEES	525	2,775	1,000	525	1,000	1,000
51-00-360-3660	CONNECTION FEES	3,600	27,325	6,500	4,150	6,500	6,500
51-00-360-3665	DISCONNECTION FEES	-	-	-	-	-	-
51-00-360-3670	SALE OF METERS	2,251	19,540	5,000	2,614	3,137	3,000
51-00-360-3680	METER RENTAL CHARGES	-	405	100	-	-	-
TOTAL CHARGES FOR SERVICES		4,490,214	4,490,344	4,578,294	3,847,537	4,475,307	4,510,445
OTHER REVENUES							
51-00-380-3810	INTEREST INCOME	13,252	14,252	22,255	90,863	109,036	75,000
51-00-380-3880	INVESTMENT GAIN (LOSS)	-	2,635	-	-	-	-
51-00-380-3899	WATER TOWER RENTAL	115,859	87,759	85,209	85,209	85,209	87,946
VERIZON	45,862						
T-MOBILE	42,084						
TOTAL OTHER REVENUES		129,111	104,646	107,464	176,072	194,245	162,946
TOTAL FUND REVENUES		4,619,325	4,594,990	4,685,758	4,023,609	4,669,552	4,673,391

EXPENSES:

OPERATIONS

51-03-431-4210	SALARIES FULL-TIME	234,750	248,369	249,482	202,072	242,486	256,334
51-03-431-4215	SALARIES PART-TIME	5,304	8,034	7,904	6,535	7,842	8,892
51-03-431-4217	OVERTIME	23,198	17,181	25,128	11,929	14,315	25,454
51-03-431-4218	BUYBACKS & OTHER BENEFITS	10,681	7,094	7,964	7,863	7,863	8,161
51-03-431-4219	PAGER ALLOWANCE	6,708	6,762	6,745	5,392	6,470	6,745
51-03-431-4220	SOCIAL SECURITY TAX	16,673	16,902	18,428	13,957	16,749	18,946
51-03-431-4225	MEDICARE TAX	3,899	3,953	4,310	3,264	3,917	4,431
51-03-431-4230	HEALTH INSURANCE	54,960	59,698	57,852	48,575	58,290	41,598
51-03-431-4235	OTHER INSURANCE	2,339	2,788	3,265	2,550	3,060	2,244
51-03-431-4240	UNEMPLOYMENT	-	-	-	-	-	-
51-03-431-4250	EMPLOYEE ASSISTANCE PROGRAM	35	35	-	35	42	35
51-03-431-4260	IMRF	39,305	37,783	39,363	29,963	35,956	33,458
51-03-431-4262	IMRF PENSION EXPENSE	(18,671)	(2,145)	-	-	-	-
51-03-431-4270	EMPLOYEE PHYSICALS	-	-	-	-	-	-
51-03-431-4280	GIFT CERTIFICATES	-	-	-	-	-	-
51-03-431-4290	UNIFORM ALLOWANCE	2,142	2,065	1,850	1,536	1,843	1,850
51-03-431-5110	MAINTENANCE-BUILDING	14,927	2,682	16,705	4,914	5,896	16,705
OVERHEAD DOORS	1,400						
HVAC MAINTENANCE	2,430						
BUILDING SECURITY	3,000						
ELECTRICAL MAINTENANCE	1,925						
LANDSCAPE MAINTENANCE	1,000						
MISC REPAIRS	6,750						
EXTINGUISHER REPAIRS/TESTING	200						

THE WATER FUND IS CONTINUED ON THE FOLLOWING PAGE



CITY OF COUNTRYSIDE 2020 ANNUAL BUDGET

WATER FUND CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 FYTD	2019 FYE PROJ	2020 BUDGET
OPERATIONS CONTINUED...							
51-03-431-5120	MAINTENANCE-EQUIPMENT	12,625	10,676	20,000	11,327	13,593	20,000
	PUMP MAINTENANCE	5,000					
	GENERATOR MAINTENANCE	5,000					
	SCADA	5,000					
	MISC EQUIP REPAIRS	5,000					
51-03-431-5130	MAINTENANCE-MOTOR VEHICLES	1,627	140	2,000	-	-	2,000
51-03-431-5140	MAINTENANCE-INFRASTRUCTURE	156,871	97,763	157,000	43,291	51,949	157,000
	REPAIR OF MAIN BREAKS	121,000					
	HYDRANT REPLACEMENT	10,000					
	VALVE REPLACEMENT	11,000					
	STREET REPAIR - MAIN BREAKS	15,000					
51-03-431-5310	AUDITING	2,225	2,270	2,760	2,760	2,760	2,760
	10% OF AUDIT FEE	2,760					
51-03-431-5320	ENGINEERING	7,326	14,198	7,500	3,979	4,775	7,500
51-03-431-5330	LEGAL	-	-	-	-	-	-
51-03-431-5500	CELLULAR/PAGERS	1,458	1,682	1,700	1,109	1,331	1,700
51-03-431-5610	CONFERENCE & TRAVEL	156	-	500	-	500	500
51-03-431-5630	TRAINING & MEETINGS	32	785	1,150	175	210	1,000
51-03-431-5650	SUBSCRIPTIONS	-	-	-	-	-	-
51-03-431-5680	SOFTWARE MAINT/LICENSE	3,284	3,991	7,000	6,363	7,000	5,025
	SENSUS ANNUAL MAINTENANCE	1,950					
	BS&A ONLINE BILL PAY	1,500					
	SSL CERTIFICATE	1,575					
51-03-431-5690	MEMBERSHIPS & LICENSES	420	541	658	90	658	658
	AMERICAN WATER WORKS ASSOC	478					
	SOUTH SUBURBAN	180					
51-03-431-5700	TELEPHONE	1,230	1,292	1,200	3,452	4,142	2,500
51-03-431-5710	POSTAGE	5,335	5,335	5,500	4,723	5,668	5,500
51-03-431-5720	NATURAL GAS	4,208	4,449	4,500	3,179	3,815	4,500
51-03-431-5730	ELECTRICITY	67,323	57,463	50,000	44,661	53,593	60,000
51-03-431-5740	WATER	-	-	150	-	-	-
51-03-431-5810	LEGAL NOTICES/PUBLICATIONS	792	1,298	2,500	1,276	1,532	2,500
51-03-431-5820	RISK MANAGEMENT	26,073	31,757	32,055	19,953	19,953	26,250
	IRMA PREMIUM (15% OF PREMIUM)	21,750					
	IRMA CLAIM DEDUCTIBLES	4,500					
51-03-431-5840	WATER PURCHASE	2,764,837	2,742,392	2,815,401	2,140,184	2,761,062	2,782,768
51-03-431-5890	CONTRACTUAL/CONSULTING SERV	17,117	11,074	74,400	24,214	29,056	74,400
	ENV/RO LAB	5,750					
	METER TESTING	10,000					
	JULIE LOCATE	4,700					
	LEAK TESTING	10,000					
	TOWER MAINTENANCE	2,500					
	MERGING TECH (IT ALLOCATION)	10,000					
	FIRE AND SAFETY	1,200					
	FLOW TESTING & MAINT PROGRAM	30,000					
	PAYING AGENT FEES - BONDS	250					
51-03-431-6510	OFFICE SUPPLIES	3,159	1,859	3,000	1,648	1,978	3,000
51-03-431-6516	CREDIT CARD PROCESSING FEES	29,047	11,928	17,500	14,001	16,802	17,500



CITY OF COUNTRYSIDE 2020 ANNUAL BUDGET

WATER FUND CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 FYTD	2019 FYE PROJ	2020 BUDGET
OPERATIONS CONTINUED...							
51-03-431-6520	OPERATING SUPPLIES	18,037	11,445	20,470	9,569	11,483	20,470
	SODIUM HYPOCHLORITE	7,500					
	PAINT AND MARKING SUPPLIES	2,300					
	CLEANING SUPPLIES	550					
	REPAIR CLAMPS	4,000					
	EMPLOYEE SAFETY ITEMS	1,100					
	HARDWARE SUPPLIES	1,320					
	TESTING SUPPLIES	1,200					
	WATER BILLS/LATE NOTICES	2,500					
51-03-431-6530	FUEL/OIL	2,295	2,186	2,500	1,987	2,384	2,650
51-03-431-8010	OPERATING CAPITAL	14,399	22,998	17,500	7,192	8,631	17,500
	OTHER METER REPLACEMENTS	17,500					
51-03-431-8020	INFRASTRUCTURE IMPROVEMENTS	-	6,502	1,650,000	-	-	2,100,000
TOTAL OPERATING COSTS EXC DEPRECIATION		3,536,125	3,455,222	5,335,940	2,683,718	3,407,604	5,742,534
DEPRECIATION & AMORTIZATION							
51-00-700-7175	LAND IMPROV DEPREC	49,809	18,590	-	-	-	-
51-00-700-7172	BUILDING DEPRECIATION	17,393	17,393	-	-	-	-
51-00-700-7173	BUILDING IMPROV DEPREC	4,020	4,020	-	-	-	-
51-00-700-7174	EQUIPMENT DEPRECIATION	37,385	37,385	-	-	-	-
51-00-700-7176	MOTOR VEHICLE DECRECIATION	-	3,856	-	-	-	-
51-00-700-7178	INFRASTRUCTURE DEPREC	474,816	443,127	-	-	-	-
51-00-700-7171	AMORTIZATION EXPENSE	2,125	2,125	-	-	-	-
51-03-431-9561	REFUNDING LOSS AMORTIZATION	9,252	9,252	-	-	-	-
TOTAL DEPRECIATION/AMORTIZATION EXPENSE		594,801	535,749	-	-	-	-
DEBT SERVICE							
51-03-431-9550	PRINCIPAL - BONDS	-	-	300,000	300,000	300,000	300,000
51-03-431-9560	INTEREST-BONDS	83,942	77,706	73,550	73,550	73,550	66,050
TOTAL DEBT SERVICE EXPENSES		83,942	77,706	373,550	373,550	373,550	366,050
OTHER FINANCING SOURCES							
51-03-431-9595	OPERATING TRANSFER OUT	85,000	-	-	-	842,722	-
TOTAL DEBT SERVICE EXPENSES		85,000	-	-	-	842,722	-
TOTAL WATER FUND EXPENSES		4,299,868	4,068,678	5,709,490	3,057,268	4,623,876	6,108,584
NET CHANGE IN FUND BALANCE		319,457	526,313	(1,023,732)	966,341	45,676	(1,435,193)

* THE WATER FUND HAS BEGINNING CASH BALANCES OF \$3,954,753 WHICH ARE SUFFICIENT TO ABSORB THE BUDGETED DEFICIT.





CITY OF COUNTRYSIDE 2020 ANNUAL BUDGET

SEWER MAINTENANCE FUND

ACCT NUMBER	ACCT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 FYTD	2019 FYE PROJ	2020 BUDGET
REVENUES:							
CHARGES FOR SERVICES							
52-00-360-3610	SEWER CHARGES	25,302	25,362	25,250	21,099	25,318	25,350
52-00-360-3615	LATE PENALTIES	112	90	100	83	100	100
TOTAL CHARGES FOR SERVICES		25,414	25,452	25,350	21,182	25,418	25,450
OTHER REVENUES							
52-00-380-3810	INTEREST INCOME	9	10	-	540	648	500
TOTAL OTHER REVENUES		9	10	-	540	648	500
TOTAL FUND REVENUES		25,423	25,462	25,350	21,722	26,066	25,950
EXPENSES:							
SEWER OPERATIONS							
52-03-431-4210	SALARIES FULL-TIME	10,853	11,059	11,611	9,367	11,241	11,843
52-03-431-4217	OVERTIME	224	988	500	-	-	500
52-03-431-4219	PAGER ALLOWANCE	-	-	-	-	-	-
52-03-431-4220	SOCIAL SECURITY	667	721	720	558	670	734
52-03-431-4225	MEDICARE TAX	156	168	168	130	156	172
52-03-431-4230	HEALTH INSURANCE	2,257	2,483	2,738	2,001	2,401	2,737
52-03-431-4235	OTHER INSURANCE	-	-	-	-	-	-
52-03-431-4260	IMRF	1,601	1,657	1,581	1,231	1,477	1,338
52-03-431-4262	IMRF PENSION EXPENSE	143	607	-	-	-	-
52-03-431-5120	MAINTENANCE-EQUIPMENT	-	6,404	7,000	410	492	7,177
52-03-431-5310	AUDITING	1,112	1,135	1,380	1,380	1,380	1,380
5% OF ANNUAL AUDIT FEE		1,380					
52-03-431-5320	ENGINEERING	-	2,348	-	-	-	-
52-03-431-5890	REGULAR CONTRACTUAL SERVICES	-	-	-	-	-	-
52-03-431-6310	AUDITING	-	-	-	-	-	-
52-03-431-8010	OPERATING CAPITAL	-	-	-	-	-	-
52-03-431-8020	INFRASTRUCTURE IMPROVEMENTS	-	9,767	30,000	27,097	27,097	20,000
LINING-PLEASANTDALE CT		20,000					
TOTAL SEWER OPERATIONS		17,013	37,336	55,698	42,174	44,914	45,881
DEPRECIATION							
52-00-700-7178	INFRASTRUCTURE DEPRECIATION	68,616	68,616	-	-	-	-
TOTAL DEPRECIATION		68,616	68,616	-	-	-	-
TOTAL FUND EXPENSES		85,630	105,952	55,698	42,174	44,914	45,881
NET CHANGE IN FUND BALANCE		(60,207)	(80,490)	(30,348)	(20,452)	(18,848)	(19,931)

* THE SEWER FUND HAS BEGINNING CASH BALANCES OF \$28,857 WHICH ARE SUFFICIENT TO ABSORB THE BUDGETED DEFICIT.

FLAGG CREEK GOLF COURSE DEPARTMENTAL INFORMATION



The City of Countryside and the Pleasant Dale Park District own the Flagg Creek Golf Course (FCGC) equally. The City assumed administrative oversight of the golf course in September 2014.

FCGC is a premiere 9-hole course with a lighted driving range, a clubhouse available for private parties, full service bar and a food concession stand. Video gaming was added to the clubhouse late in the year.



The golf course has 3 full-time employees, 27 permanent part-time employees and many seasonal employees. The day to day operations is the responsibility of the General Manager, **Billy Rosinia**. He has been with FCGC since 2000. As a member of the PGA, Billy has won over 15 tournaments. Billy's responsibilities include strategic planning for the golf course, making capital improvement recommendations to the Flagg Creek Advisory Board and public relations. Billy also handles the booking of private parties at the course.

Michele Stepanek started in 2014 as Assistant Manager. She has over 30 years of experience in the golf industry. Michele began her career as a caddy at Edgewood Valley Country Club. She worked as the Head Golf Coach at Mother McCauley High School for the majority of her career. Michele oversees the proshop, maintains the weekly schedule, coordinates all golf outings, maintains the website, coordinates marketing and promotions with the General Manager, and oversees all of the golf leagues.



FLAGG CREEK GOLF COURSE DEPARTMENTAL INFORMATION CONTINUED...

MAJOR ACCOMPLISHMENTS

Strategic Goal #1 - High Quality Community Service Delivery

- Flagg Creek completed its second full year of having the concessions operations in-house. This has been a benefit to the golf course by having consistent and acceptable hours of operation.
- Golf outings increased by 28% from the prior year; this was a result of FCGC staff becoming more aggressive with offering information regarding how we customize each outing to fit the group's needs. Staff have also become more accustomed to using social media and GolfNow to promote the course and its offerings.

Strategic Goal #2 - Efficient and Transparent Operations and Professional Development

- Made policy/procedural changes in the functional area of staffing levels on slow golf days.

Strategic Goal #4 - Long term Capital Planning/Stewardship of Infrastructure Assets

- City management has effectively balanced annual infrastructure/capital investment with profit sharing distributions to stakeholder governments.

PERFORMANCE INDICATORS	FY 16	FY 17	FY 18	PROJ FY 19
CAPITAL OUTLAYS	131,417	91,210	-	29,390
PROFIT SHARING DISTRIBUTIONS	-	9,453	144,432	101,571

Strategic Goal #5 - Efficient and Equitable Financing of Programs/Assets/Services

- Renegotiated contract with local Golf Pro to promote more equitable revenue sharing for Course.

PERFORMANCE INDICATORS	FY 16	FY 17	FY 18	PROJ FY 19	BUDG FY 20
GOLF PRO RENTAL PAYMENTS	7,500	16,000	17,450	17,450	17,000

- Facilitate growth in new ancillary revenue streams to offset greens fee declines.

PERFORMANCE INDICATORS	FY17	FY 18	BUDG FY 19	PROJ FY 19	BUDG FY 20
HOLE IN ONE REVENUES	7,070	20,955	20,500	20,820	22,000
GAMING REVENUES	12,560	12,104	14,000	16,575	16,500
PERCENT CHANGE	2156%	68%	4%	8%	3%

- Continued reduction in personnel/overtime costs in the maintenance department through operational efficiency measures – more effectively delivered this program in FY 18 and 19.

PERFORMANCE INDICATORS	FY17	FY 18	BUDG FY 19	PROJ FY 19	BUDG FY 20
SALARIES - FULL TIME	92,728	87,856	71,420	72,601	71,797
SALARIES - SEASONAL	49,059	42,958	63,720	57,019	58,200
OVERTIME	7,030	1,905	1,950	-	360
TOTAL SALARIES/OVERTIME	148,817	132,719	137,090	129,620	130,357

FLAGG CREEK GOLF COURSE FUND DEPARTMENTAL INFORMATION CONTINUED...

INITIATIVES/GOALS FOR FISCAL 2020

Strategic Goal #1 - High Quality Community Service Delivery

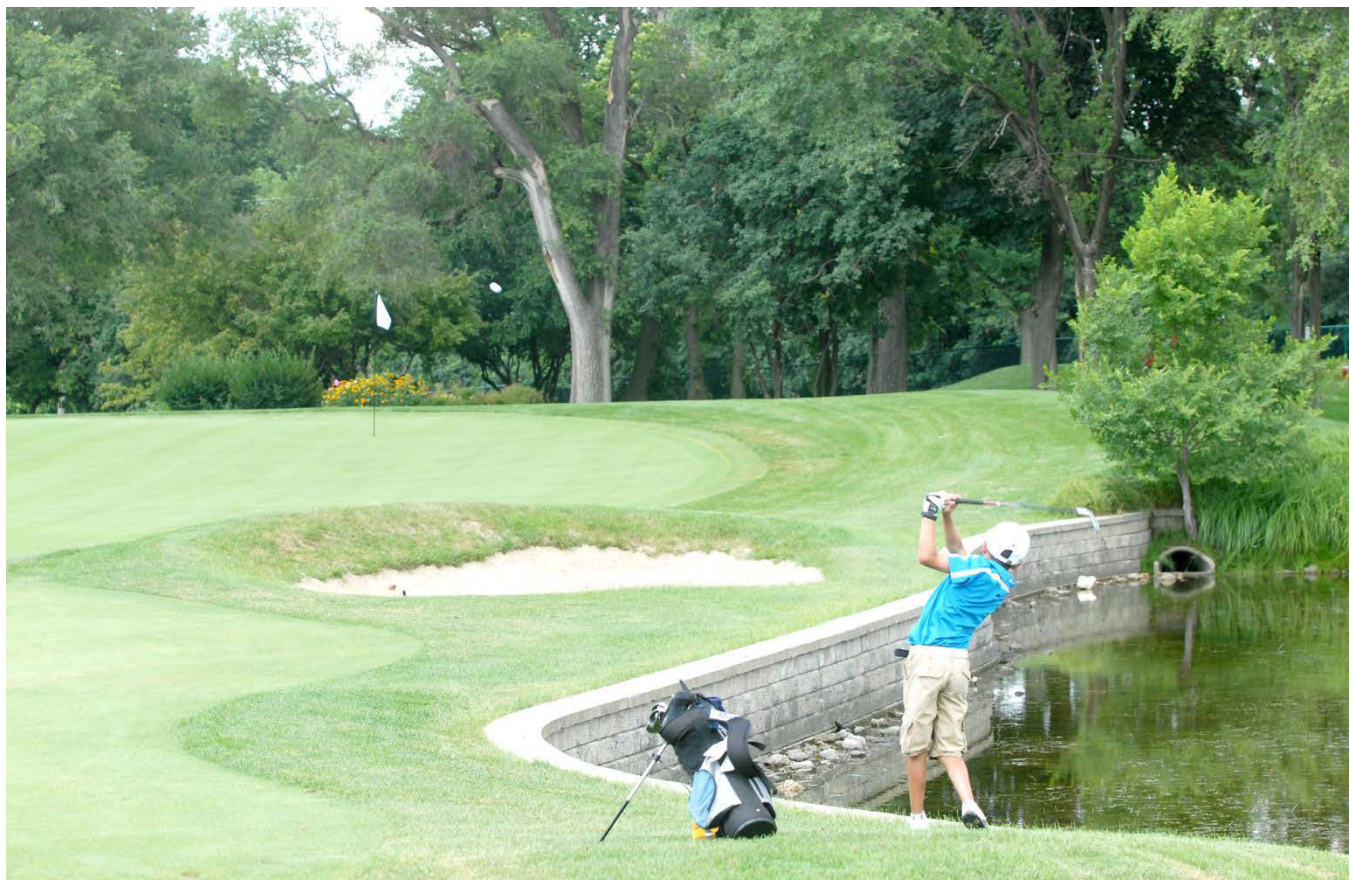
- Continue to monitor concession hours of operations and menu mix to produce operational efficiencies and high levels of customer satisfaction.

Strategic Goal #2 - Efficient and Transparent Operations and Professional Development

- Continue increasing internal controls and procedures including increased frequency of physical inventories.
- Implement and monitor cost control measures to hedge cyclical revenue declines or poor performance from weather conditions.

Strategic Goal #5 - Efficient and Equitable Financing of Programs/Assets/Services

- Continue to monitor in-house concession operations as the right alternative to outsourcing based on prior service issues.
- Continue monitoring personnel costs relative to course revenue volume. Make adjustments and reduce hours as appropriate.
- Maintain balance in capital investments and profit sharing distributions to member governments.





CITY OF COUNTRYSIDE 2020 ANNUAL BUDGET

FLAGG CREEK GOLF COURSE FUND

ACCT NUMBER	ACCT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 FYTD	2019 FYE PROJ	2020 BUDGET
REVENUES:							
CHARGES FOR SERVICES							
53-00-360-3001	RESIDENT WEEKEND	21,412	16,814	18,250	18,614	19,716	19,700
53-00-360-3005	NONRESIDENT WEEKEND	191,754	177,153	187,000	132,884	144,670	145,000
53-00-360-3010	RESIDENT WEEKDAYS	23,592	34,998	38,000	19,735	23,344	23,500
53-00-360-3015	NONRESIDENT WEEKDAYS	175,714	168,947	169,750	151,063	161,998	162,000
53-00-360-3020	RESIDENT JR/SR WEEKDAY	10,426	11,779	12,000	8,166	8,751	8,800
53-00-360-3025	NONRESIDENT JR/SR WEEKDAY	82,964	80,597	84,080	77,095	81,243	81,250
53-00-360-3030	DISCOUNT GREEN FEE PROGRAMS	31,026	5,831	20,000	1,716	3,456	3,450
53-00-360-3031	GOLFNOW BOOKINGS	-	-	-	34,829	43,571	48,000
53-00-360-3032	GOLFNOW REVENUE SHARE	-	-	-	-	4,880	6,500
53-00-360-3100	PRIVATE LESSON WAYNE	11,685	5,620	5,500	2,174	2,374	2,000
53-00-360-3105	PRIVATE LESSON KEN	-	-	-	1,790	1,790	1,750
53-00-360-3110	PRIVATE LESSON GROUP - WAYNE	420	330	300	1,015	1,015	1,000
53-00-360-3115	PRIVATE LESSON GROUP - KEN	-	115	-	300	300	-
53-00-360-3120	PRIVATE LESSON GROUP - STAFF	(505)	1,015	-	-	-	-
53-00-360-3150	GOLF COURSE RIDING CART	113,066	109,555	112,500	100,751	106,666	108,000
53-00-360-3155	GOLF COURSE PULL CART	12,411	10,737	11,650	8,088	9,006	9,000
53-00-360-3200	GOLF COURSE CLUB RENTAL	60	-	-	-	-	-
53-00-360-3210	GIFT CERTIFICATE/DISCOUNT CARD	-	-	-	-	-	-
53-00-360-3250	GOLF COURSE LEAGUE REVENUE	80,305	80,400	89,000	21,204	80,301	80,000
53-00-360-3300	VIDEO GAMING REVENUE	12,560	12,104	14,000	16,627	16,575	16,500
53-00-360-3305	HOLE IN ONE REVENUE SHARE	7,070	20,955	20,500	19,880	20,820	22,000
53-00-360-3500	MISC - RAFFLE TICKETS	-	-	-	-	-	-
53-00-360-3505	MISC - RESIDENT ID CARD	1,415	1,213	1,200	644	1,184	-
53-00-360-3510	MISC - HANDICAPS	80	136	80	64	136	100
53-00-360-3600	MISC - SPONSORSHIPS	149	500	536	250	250	250
53-00-360-3610	MISC - PRO RENTAL PMTS	16,000	17,450	18,000	16,000	17,450	17,000
53-00-360-3810	INTEREST INCOME	-	348	-	4,495	3,763	4,000
53-00-360-3850	OUTINGS/MISC. REVENUE	1,414	1,666	2,500	8,209	7,830	7,850
TOTAL CHARGES FOR SERVICES		793,017	758,263	804,846	645,593	761,088	767,650
PRACTICE RANGE							
53-00-370-3300	BUCKET - SMALL	7,976	7,227	7,500	7,535	8,391	8,400
53-00-370-3305	BUCKET - REGULAR	16,932	14,013	15,000	28,791	30,518	30,500
53-00-370-3331	BUCKET - JUMBO	87,830	84,010	90,000	59,520	74,110	74,500
53-00-370-3315	RENTAL CLUB PRACTICE	1,614	1,320	1,400	1,670	1,680	1,700
53-00-370-3350	PRACTICE RANGE FEE REVENUE	28,784	25,302	27,000	28,975	31,564	31,500
TOTAL PRACTICE RANGE REVENUE		143,136	131,872	140,900	126,491	146,263	146,600
PRO SHOP							
53-00-382-3400	PRO SHOP - SLEEVE BALLS	12,174	9,540	9,950	8,916	9,467	9,500
53-00-382-3402	PRO SHOP - ACCESSORIES	6,553	4,367	5,000	3,137	#N/A	3,250
53-00-382-3404	PRO SHOP - GLOVES	6,329	5,755	6,000	6,223	6,822	6,750
53-00-382-3406	PRO SHOP - CLOTHING	2,771	1,470	1,500	1,398	1,632	1,600
53-00-382-3408	PRO SHOP - HATS/CAPS	3,191	2,885	2,800	1,533	1,737	1,700
53-00-382-3410	PRO SHOP - SHOES	2,541	1,091	1,000	280	281	200
53-00-382-3412	PRO SHOP - SPECIAL ORDER	856	1,200	500	434	608	750
TOTAL PRO SHOP REVENUE		34,414	26,308	26,750	21,921	#N/A	23,750



CITY OF COUNTRYSIDE 2020 ANNUAL BUDGET

FLAGG CREEK GOLF COURSE FUND CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 FYTD	2019 FYE PROJ	2020 BUDGET
CONCESSIONS							
53-00-390-3445	CONCESSION RENTAL INCOME	6,600	-	-	-	-	-
53-00-390-3450	BEVERAGE CART - SODA	2,228	176	200	500	485	1,000
53-00-390-3455	BEVERAGE CART - FOOD	105	-	-	5	6	-
53-00-390-3460	BEVERAGE CART - BEER	1,352	310	-	17,099	17,397	17,000
53-00-390-3465	BEVERAGE CART - LIQUOR	3,638	195	-	3,209	3,270	3,200
53-00-390-3470	COFFEE/SODA/WATER	18,495	18,114	18,500	20,601	21,682	21,500
53-00-390-3475	FOOD	5,229	22,408	30,000	27,006	28,445	30,000
53-00-390-3480	BEER	87,130	80,482	83,000	71,243	78,039	80,000
53-00-390-3485	LIQUOR	39,394	43,587	42,750	38,540	43,534	43,500
53-00-390-3490	OUTING FOOD	-	1,268	-	-	-	-
53-00-390-3494	PRIVATE PARTIES	4,509	8,134	5,000	4,821	8,168	8,000
TOTAL CONCESSIONS		168,680	174,673	179,450	183,024	201,027	204,200
TOTAL FUND REVENUES		1,139,247	1,091,116	1,151,946	977,029	#N/A	1,142,200

EXPENSES:

GOLF COURSE

53-01-481-4210	SALARIES FULL TIME	154,787	152,549	156,144	124,942	154,402	156,962
53-01-481-4215	SALARIES PART TIME	8,192	7,124	7,534	6,351	7,896	11,398
53-01-481-4216	SALARIES PART TIME-SEASONAL	136,358	114,379	123,813	132,439	136,458	141,000
53-01-481-4217	OVERTIME	-	-	-	-	-	-
53-01-481-4218	BUYBACKS & OTHER BENEFITS	-	-	-	-	-	-
53-01-481-4219	GRATUITY	-	-	-	-	-	-
53-01-481-4220	SOCIAL SECURITY TAX	18,272	16,754	17,824	15,941	18,094	19,180
53-01-481-4225	MEDICARE TAX	4,276	3,918	4,169	3,728	4,232	4,486
53-01-481-4230	HEALTH INSURANCE	24,019	24,241	24,345	35,505	36,437	43,792
53-01-481-1004	OPEB EXPENSE	155	-	-	-	-	-
53-01-481-4235	OTHER INSURANCE	1,601	1,802	2,094	1,615	1,903	2,099
53-01-481-4240	UNEMPLOYMENT	-	-	-	-	-	-
53-01-481-4250	EMPLOYEE ASSISTANCE PROGRAM	70	53	70	52	53	53
53-01-481-4260	IMRF	23,107	21,102	21,267	16,388	20,951	17,737
53-01-481-4262	IMRF	(28,019)	(11,300)	-	-	-	-
53-01-481-4270	EMPLOYEE PHYSICALS	6,156	6,094	5,000	1,822	4,982	5,000
53-01-481-4280	SERVICE AWARDS	-	-	-	-	-	-
53-01-481-5110	MAINTENANCE BLDG-GOLF COURSE	7,871	4,076	7,500	1,828	1,776	5,000
	CARPET CLEANING	1,000					
	MISC REPAIRS	4,000					
53-01-481-5120	MAINTENANCE EQUIP-GOLF COURSE	5,270	18,794	4,500	649	2,816	4,500
	CART REPAIRS	2,000					
	SIGN MAINTENANCE	1,500					
	COPIER MAINTENANCE	1,000					
53-01-481-5140	MAINTENANCE INFRA- GOLF COURSE	-	-	-	29	-	-
53-01-481-5310	AUDITING/BOOKKEEPING	6,000	6,120	6,240	6,240	6,240	6,430
53-01-481-5320	ENGINEERING	-	-	-	-	-	-
53-01-481-5330	LEGAL	5,463	-	2,500	1,850	1,850	1,500
53-01-481-5500	CELL PHONE EXPENSE	1,058	1,053	1,000	870	1,103	1,150

THE GOLF COURSE DEPARTMENT IS CONTINUED ON THE FOLLOWING PAGE



CITY OF COUNTRYSIDE 2020 ANNUAL BUDGET

FLAGG CREEK GOLF COURSE FUND CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 FYTD	2019 FYE PROJ	2020 BUDGET
GOLF COURSE CONTINUED...							
53-01-481-5610	CONFERENCES & TRAVEL	1,237	843	3,300	1,963	2,125	3,300
	ANNUAL TOURNAMENT	1,800					
	LOCAL MILEAGE REIMBURSEMENT	1,500					
53-01-481-5630	TRAINING & MEETINGS	921	273	750	262	312	350
53-01-481-5650	SUBSCRIPTIONS	164	280	500	-	-	300
53-01-481-5680	SOFTWARE MAINTENANCE/LICENSES	4,162	4,697	3,800	996	3,515	1,000
	FORE RESERVATIONS/WEB/ANNUAL	-					
	BS&A ALLOCATION	1,000					
53-01-481-5690	MEMBERSHIPS & LICENSES	2,131	3,460	2,150	2,091	3,320	2,150
	SAMS CLUB ANNUAL	100					
	PGA ANNUAL DUES	800					
	BUSINESS LICENSE/VGM LICENSES	1,250					
53-01-481-5700	TELEPHONE	3,867	5,729	5,580	5,498	6,815	3,750
	COMCAST-INTERNET/BE/AT&T (1/2 YR)						
53-01-481-5710	POSTAGE	209	249	250	115	296	300
53-01-481-5720	NATURAL GAS- GOLF COURSE	3,187	3,415	3,250	3,367	4,008	4,150
53-01-481-5730	ELECTRICITY- GOLF COURSE	20,686	20,228	21,250	18,637	23,021	23,500
53-01-481-5740	WATER- GOLF COURSE	4,678	4,453	4,600	4,909	5,222	5,300
53-01-481-5810	LEGAL NOTICES	75	-	75	-	-	-
53-01-481-5820	RISK MGMT/INSURANCE	19,357	16,610	21,370	19,551	20,955	19,000
	IRMA (10% OF PREMIUM)	14,500					
	CLAIMS DEDUCTIBLE ALLOCATION	4,500					
53-01-481-5890	CONTRACTUAL/CONSULTING	43,050	47,171	47,840	41,412	46,063	46,540
	PEST CONTROL	1,000					
	PORTABLE RESTROOMS	2,500					
	FIRE/BURGLAR ALARM	2,700					
	REFURSE DISPOSAL	3,000					
	BACKGROUND CHECKS	1,500					
	PRINTING/FORMS	1,500					
	LESSON CONTRACTS	9,900					
	HANDICAP SERVICE	2,000					
	ADVERTISING/MARKETING	1,000					
	CABLE TV - CLUBHOUSE	2,200					
	IT SUPPORT	1,000					
	HOLE IN ONE SHARE/EQUIP FEES	13,240					
	MISC/ENTERTAINMENT CONTRACTS	5,000					
53-01-481-6510	OFFICE SUPPLIES	1,783	2,034	2,500	1,886	1,806	2,000
53-01-481-6515	BANK FEES	796	679	800	1,330	1,196	2,500
53-01-481-6516	CREDIT CARD FEES	16,872	16,467	17,000	15,933	17,024	17,250
53-01-481-6517	GIFT CARD DISCOUNT	6,885	6,120	7,000	4,575	5,355	5,500
53-01-481-6520	OPERATING SUPPLIES/SERVICES	25,672	21,884	27,400	25,835	28,541	27,900
	JANITORIAL/MAINT SUPPLIES/TOOLS	10,500					
	FURNITURE/FIXTURES/SIGNS	3,900					
	HARDWARE REPLACEMENTS	2,500					
	UNIFORMS/SAFETY EQUIPMENT	2,500					
	EMPLOYEE PARTY/OTHER MISC	2,000					
	LADIES LEAGUE LUNCHEON/LESSONS	6,500					
53-01-481-6530	FUEL	-	-	-	-	-	-



CITY OF COUNTRYSIDE 2020 ANNUAL BUDGET

FLAGG CREEK GOLF COURSE FUND CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 FYTD	2019 FYE PROJ	2020 BUDGET
GOLF COURSE CONTINUED...							
53-01-481-7000	DEPRECIATION	131,696	118,756	-	-	-	-
53-01-481-8010	OPERATING CAPITAL-GOLF COURSE	35,085	201	25,300	19,883	19,483	8,500
	GOLFPRO STRUCTURE IMROVEMENTS	8,500					
53-01-481-8020	INFRASTRUCTURE IMPV MNTS - GC	6,200	-	10,000	-	-	15,000
	SIDEWALK IMPROVEMENTS	15,000					
53-01-481-9055	CONTRACTUAL PROFIT SHARING DIS	9,453	144,433	101,392	-	101,571	75,000
53-01-481-9060	DONATIONS (BOARD APPROVED)	5,863	6,412	6,500	7,456	8,007	6,500
TOTAL GOLF COURSE		718,663	791,154	696,607	525,948	697,828	690,077
PRACTICE RANGE							
53-01-482-6520	OPERATING SUPPLIES - RANGE	8,576	5,771	5,500	1,811	1,811	2,000
	RANGE SUPPLIES/MATS	2,000					
53-01-482-8010	OPERATING CAPITAL - RANGE	443	-	1,500	-	-	7,000
TOTAL PRACTICE RANGE		9,019	5,771	7,000	1,811	1,811	9,000
PRO SHOP							
53-01-483-5840	PURCHASES - SLEEVE BALLS	6,584	5,100	5,000	4,022	4,949	5,000
53-01-483-5845	PURCHASES - ACCESSORIES	3,545	1,828	2,000	1,279	1,346	1,350
53-01-483-5850	PURCHASES - GLOVES	3,765	3,301	3,500	3,562	3,906	4,000
53-01-483-5855	PURCHASES - CLOTHING	1,895	680	1,000	888	1,007	1,000
53-01-483-5860	PURCHASES - HATS/CAPS	1,673	1,500	1,550	807	922	1,000
53-01-483-5865	PURCHASES - SHOES	2,255	955	1,150	231	231	250
53-01-483-5870	PURCHASES - SPECIAL ORDER	-	155	50	(259)	(138)	-
TOTAL PRO SHOP		19,716	13,519	14,250	10,530	12,224	12,600
CONCESSIONS							
53-01-484-4210	SALARIES FULL TIME	-	-	-	-	-	-
53-01-484-4215	SALARIES PART TIME	-	-	-	-	-	-
53-01-484-4216	SALARIES PART TIME-SEASONAL	33,380	52,210	54,750	59,398	61,317	61,350
53-01-484-4217	OVERTIME	-	405	500	817	818	810
53-01-484-4218	BUYBACKS & OTHER BENEFITS	-	-	-	-	-	-
53-01-484-4220	SOCIAL SECURITY TAX	2,667	3,953	3,395	4,512	4,727	3,854
53-01-484-4225	MEDICARE TAX	624	925	794	1,055	1,106	901
53-01-484-4230	HEALTH INSURANCE	-	-	-	23	24	-
53-01-484-4235	OTHER INSURANCE	-	-	-	-	-	-
53-01-484-4240	UNEMPLOYMENT	-	-	-	-	-	-
53-01-484-4260	IMRF	3	21	-	19	22	-
53-01-484-5120	MAINTENANCE EQUIP-CONCESS	4,630	1,794	5,500	5,136	4,894	2,000
	CONTINGENCIES/REPAIRS	2,000					
53-01-484-5840	INV PURCHASE-CONCESSIONS	54,136	69,923	70,000	69,636	79,215	80,000
53-01-484-6520	OPER SUPPLIES-CONCESSIONS	8,488	9,304	12,500	5,791	6,473	7,000
53-01-484-8010	OPERATING CAP- CONCESSIONS	-	173	5,000	-	-	10,500
	ICE MACHINE	3,500					
	BAR COOLER	7,000					
TOTAL CONCESSIONS		103,927	138,708	152,439	146,387	158,596	166,415



CITY OF COUNTRYSIDE 2020 ANNUAL BUDGET

FLAGG CREEK GOLF COURSE FUND CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 FYTD	2019 FYE PROJ	2020 BUDGET
MAINTENANCE							
53-01-485-4210	SALARIES FULL TIME	92,728	87,856	71,420	56,548	72,601	71,797
53-01-485-4215	SALARIES PART TIME	-	-	-	-	-	-
53-01-485-4216	SALARIES PART TIME-SEASONAL	49,059	42,958	63,720	55,229	57,019	58,200
53-01-485-4217	OVERTIME	7,030	1,905	1,950	76	-	360
53-01-485-4218	BUYBACKS & OTHER BENEFITS	-	-	-	-	-	-
53-01-485-4220	SOCIAL SECURITY TAX	9,149	8,269	8,500	6,870	7,951	8,082
53-01-485-4225	MEDICARE TAX	2,140	1,934	1,988	1,606	1,860	1,890
53-01-485-4230	HEALTH INSURANCE	6,592	6,958	6,204	5,257	6,372	6,472
53-01-485-4235	OTHER INSURANCE	1,601	1,802	1,738	1,370	1,822	1,659
53-01-485-4240	UNEMPLOYMENT	-	-	-	-	-	-
53-01-485-4260	IMRF	13,593	12,460	12,400	9,456	11,885	9,828
53-01-485-5110	MAINTENANCE - BUILDING	3,375	3,393	3,000	3,500	2,585	3,000
	REPAIRS/REPLACEMENTS	3,000					
53-01-485-5120	MAINTENANCE - EQUIPMENT	16,447	21,055	17,635	14,268	21,562	21,725
53-01-485-5130	MAINTENANCE - VEHICLES	-	-	-	-	-	-
53-01-485-5140	MAINTENANCE INFRASTRUCTURE	68,425	60,725	70,000	48,008	53,030	61,000
	GROUNDS REPAIRS	4,000					
	IRRIGATION REPAIRS	4,000					
	SEED	1,000					
	SAND/SOD/SOIL/FILL	3,000					
	TREES/LANDSCAPING	9,000					
	FLOWERS	3,000					
	CHEMICAL TREATMENT	18,000					
	FERTILIZER	16,000					
	TEE/GREEN SUPPLIES	1,000					
	CONTINGENCY	2,000					
53-01-485-5610	CONFERENCE AND TRAVEL	362	783	500	260	843	500
	MEETINGS/SEMINARS (LOCAL)	500					
53-01-485-5680	SOFTWARE MAINT/LICENSES	-	-	1,865	1,860	1,860	1,865
	TORO ANNUAL MAINT AGREEMENT	1,865					
53-01-485-5690	MEMBERSHIPS/LICENSES	840	815	730	680	915	730
	SUPERINTENDENTS ASSOC OF AMER	365					
	MIDWST ASSC OF GC SUPERINTENDS	180					
	IL TURFGRASS FOUNDATION	125					
	ST OF IL DEPT OF AGRICULTURE	60					
53-01-485-5890	CONTRACTUAL/CONSULTING	238	-	-	-	-	-
53-01-485-6520	OPERATING SUPPLIES	3,893	3,017	3,000	4,655	5,884	3,000
	COURSE SUPPLIES/SAFETY EQUIP	3,000					
53-01-485-6530	FUEL/OIL	6,595	5,539	6,500	3,237	5,693	6,000
53-01-485-8010	OPERATING CAPITAL	9,080	-	10,500	9,906	9,907	8,000
	GREEN MOWER	8,000					
TOTAL MAINTENANCE		291,147	259,469	281,650	222,786	261,788	264,108
TOTAL FUND EXPENSES		1,142,473	1,208,620	1,151,946	907,462	1,132,247	1,142,200
NET CHANGE IN FUND BALANCE		(3,226)	(117,504)	-	69,567	-	-



CITY OF COUNTRYSIDE 2020 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST

ACCT NUMBER	ACCT DESCRIPTION	2019 FYE PROJ	2020 BUDGET	2021 PROJ	2022 PROJ	2023 PROJ	2024 PROJ
PROPERTY TAXES							
01-00-330-3301	ROAD & BRIDGE TAX	61,500	61,500	61,500	61,500	61,500	61,500
01-00-330-3303	DEBT SERVICE	-	-	-	-	-	-
TOTAL PROPERTY TAXES		61,500	61,500	61,500	61,500	61,500	61,500
SALES TAXES							
01-00-330-3440	STATE SALES TAX (1)	7,062,899	7,062,899	7,197,094	7,312,248	7,429,244	7,555,541
01-00-330-3311	STATE HOME RULE SALES TAX (2)	2,323,423	2,323,423	2,367,568	2,405,449	2,443,936	2,485,483
TOTAL SALES TAXES		9,386,322	9,386,322	9,564,662	9,717,697	9,873,180	10,041,024
OTHER LOCAL TAXES							
01-00-310-3110	REAL ESTATE TRANSFER TAX	6,000	6,000	6,000	6,000	6,000	6,000
01-00-310-3130	ELECTRIC USE TAX	420,328	420,000	420,000	420,000	420,000	420,000
01-00-310-3140	VEHICLE FUEL TAX (3)	440,080	435,000	443,265	450,357	457,563	465,342
01-00-310-3150	EATING AND DRINKING EST TAX (4)	592,425	592,500	603,758	613,418	623,232	633,827
01-00-310-3182	FRANCHISE TAX	107,000	107,000	95,500	95,500	95,500	95,500
01-00-310-3183	SELF-STORAGE TAX	85,000	85,000	85,500	85,500	85,500	85,500
01-00-310-3185	RENTAL TAX	44,490	42,000	42,000	42,000	42,000	42,000
TOTAL OTHER LOCAL TAXES		1,695,323	1,687,500	1,696,023	1,712,775	1,729,795	1,748,169
LICENSES & PERMITS							
01-00-320-3210	BUSINESS LICENSES	85,000	85,000	85,000	85,000	85,000	85,000
01-00-320-3212	CONTRACTOR LICENSES	8,500	8,500	10,000	10,000	10,000	10,000
01-00-320-3215	LIQUOR LICENSES	72,000	72,000	70,000	70,000	70,000	70,000
01-00-320-3217	VIDEO GAMING LICENSES	64,400	64,400	64,400	64,400	64,400	64,400
01-00-320-3250	BUILDING PERMITS	139,879	155,000	155,000	155,000	155,000	155,000
01-00-320-3252	BUILDING PERMIT ADMIN. FEES	6,000	5,500	5,500	5,500	5,500	5,500
01-00-380-3830	FEE IN LIEU OF SALES TAX (5)	73,725	77,788	79,344	80,931	82,549	84,200
	LA FITNESS	25,000					
	MAGIC NAILS - CSPLAZA	12,735					
	PHOENIX SALONS	12,966					
	GRIND FITNESS	3,142					
	SALVADOR SALON	1,310					
	INLAND - MAGIC NAILS	4,448					
	INLAND - ATI PHYS THERAPY	11,437					
	H&R BLOCK	6,750					
TOTAL LICENSES & PERMITS		449,504	468,188	469,244	470,831	472,449	474,100
INTERGOVERNMENTAL REVENUES							
01-00-330-3320	STATE INCOME TAX (6)	567,689	580,658	592,271	604,117	616,199	628,523
01-00-330-3325	STATE GAMING TAX (7)	307,474	307,500	313,623	319,896	326,294	332,820
01-00-330-3451	STATE LOCAL USE TAX	174,787	193,061	196,922	200,861	204,878	208,975
01-00-330-3340	STATE REPLACEMENT TAX	3,959	4,000	3,500	3,500	3,500	3,500
01-00-330-3350	STATE AUTO RENTAL TAX	41,716	41,500	40,000	40,000	40,000	40,000
01-00-330-3360	MUN TELECOMMUNICATIONS TAX	35,497	35,000	38,000	40,000	40,000	40,000
01-00-380-3853	GRANT REVENUE	20,739	20,000	20,000	20,000	20,000	20,000
	TOBACCO ENFORCEMENT	1,760					
	IDOT TRAFFIC SAFETY	18,240					
TOTAL INTERGOVERNMENTAL REVENUES		1,151,861	1,181,719	1,204,317	1,228,373	1,250,871	1,273,818



CITY OF COUNTRYSIDE 2020 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2019 FYE PROJ	2020 BUDGET	2021 PROJ	2022 PROJ	2023 PROJ	2024 PROJ
CITY-CHARGES FOR SERVICES							
01-00-341-3410	PROP MAINT INSPECTION FEE	56,811	40,000	40,000	40,000	40,000	40,000
01-00-341-3411	ELEVATOR INSPECTION SERVICES	-	-	-	-	-	-
01-00-341-3412	PLANNING & ZONING APPLICATION	7,505	8,000	10,000	10,000	10,000	10,000
01-00-341-3415	ENGINEERING SERVICES	14,779	25,000	25,000	25,000	25,000	25,000
01-00-341-3416	INSPECTION/REVIEW SERVICES	43,299	43,250	43,250	43,250	43,250	43,250
01-00-341-3417	CRIMINAL BACKGROUND CHECKS	60	50	500	500	500	500
01-00-341-3420	POLICE SPECIAL SERVICES	6,813	16,000	16,000	16,000	16,000	16,000
TOTAL CITY-CHARGES FOR SERVICES		129,267	132,300	134,750	134,750	134,750	134,750
RECREATION-CHARGES FOR SERVICES							
01-00-347-3471	FLAGG CREEK OPERATIONS	-	50,000	50,000	50,000	50,000	50,000
TOTAL RECREATION-CHARGES FOR SERVICES		-	50,000	50,000	50,000	50,000	50,000
FINES AND FORFEITURES							
01-00-351-3511	COURT FINES	11,568	11,500	11,730	11,965	12,204	12,448
01-00-351-3513	LOCAL ORDINANCE FINES	77,142	75,000	65,000	65,000	65,000	65,000
01-00-351-3514	POLICE DUPLICATING SERVICES	2,712	3,000	3,000	3,000	3,000	3,000
01-00-351-3515	POLICE-IMPOUND FEES	13,200	18,500	20,000	20,000	20,000	20,000
TOTAL FINES AND FORFEITURES		104,622	108,000	99,730	99,965	100,204	100,448
INVESTMENT INCOME							
01-00-380-3810	INTEREST INCOME (8)	437,773	521,933	566,933	566,933	566,933	566,933
01-00-380-3880	INVESTMENT GAIN/(LOSS) (9)	-	-	178,000	178,000	178,000	178,000
TOTAL NET INVESTMENT INCOME		437,773	521,933	744,933	744,933	744,933	744,933
OTHER REVENUES							
01-00-380-3840	NON RESIDENT FINGERPRINT FEE	2,580	3,000	4,500	4,500	4,500	4,500
01-00-380-3845	IPBC TERMINAL RESERVE	-	106,724	-	-	-	-
01-00-380-3846	IRMA EXCESS RESERVES	-	174,765	-	-	-	-
01-00-380-3850	MISCELLANEOUS REVENUE	61,220	15,526	15,000	15,000	15,000	15,000
01-00-380-3856	DUI AGENCY	3,170	3,000	4,000	4,000	4,000	4,000
01-00-380-3858	TOWER RENTAL (10)	35,244	36,338	37,428	38,551	39,708	40,899
01-00-380-3859	ADVERTISING	2,400	2,000	2,000	2,000	2,000	2,000
01-00-380-3860	VEST DONATION	-	2,500	4,000	4,000	4,000	4,000
TOTAL OTHER REVENUES		104,614	343,853	66,928	68,051	69,208	70,399
OTHER FINANCING SOURCES							
01-00-380-3820	SALE OF FIXED ASSETS	-	-	-	-	-	-
01-00-395-3990	BOND PROCEEDS	-	-	-	-	-	-
01-00-395-3999	OPERATING TRANSFER IN (11)	225,000	225,000	225,000	225,000	225,000	225,000
TOTAL OTHER FINANCING SOURCES		225,000	225,000	225,000	225,000	225,000	225,000
TOTAL GENERAL FUND REVENUES		13,520,786	13,941,315	14,092,086	14,288,874	14,486,889	14,699,141
TOTAL GF REVENUES & OTHER FINANCING SOURCES		13,745,786	14,166,315	14,317,086	14,513,874	14,711,889	14,924,141



CITY OF COUNTRYSIDE 2020 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2019 FYE PROJ	2020 BUDGET	2021 PROJ	2022 PROJ	2023 PROJ	2024 PROJ
LEGISLATION AND ADMINISTRATION							
01-01-411-4215	SALARIES PART-TIME	53,799	53,800	53,800	53,800	53,800	53,800
01-01-411-4220	SOCIAL SECURITY TAX	3,335	3,336	3,336	3,336	3,336	3,336
01-01-411-4225	MEDICARE TAX	780	780	780	780	780	780
01-01-411-4260	IMRF	6,130	5,266	5,266	5,266	5,266	5,266
01-01-411-5500	CELLULAR/PAGERS	-	-	-	-	-	-
01-01-411-5610	CONFERENCE & TRAVEL	-	1,000	1,000	1,000	1,000	1,000
	ILLINOIS MUNICIPAL LEAGUE	1,000					
01-01-411-5630	TRAINING & MEETINGS	320	500	500	500	500	500
01-01-411-5650	SUBSCRIPTIONS	250	260	265	271	276	281
	DESPLAINES VALLEY NEWS	50					
	GOVERNING	30					
	CRAINS CHICAGO	180					
01-01-411-5690	MEMBERSHIPS & LICENSES	10,687	10,425	10,634	10,846	11,063	11,284
	WEST CENTRAL MUNIC COUNCIL	9,500					
	ILLINOIS MUNICIPAL LEAGUE	575					
	INTL COUNCIL OF SHOPPING CTRS	-					
	WEST SUBURBAN CHAMBER	-					
	NATL ASSOCIATION OF CITIES	200					
	METRO MAYORS CAUCUS DUES	150					
01-01-411-6510	OFFICE SUPPLIES	389	200	-	-	-	-
01-01-411-6520	OPERATING SUPPLIES	-	-	-	-	-	-
01-01-411-9020	CHRISTMAS PARTY	-	-	-	-	-	-
01-01-411-9030	LIBRARY REIMBURSEMENT	7,538	12,000	12,000	12,000	12,000	12,000
01-01-411-9035	POOL REIMBURSEMENT	1,969	2,300	2,200	2,200	2,200	2,200
01-01-411-9040	SENIOR CITIZENS	1,500	1,550	2,000	2,000	2,000	2,000
	SENIOR TAXI 50/50 PROGRAM	250					
	MISC SENIOR PROGRAMS	1,300					
01-01-411-9050	NEWSLETTERS	15,600	16,500	16,830	17,167	17,510	17,860
	4 MAILINGS	16,500					
01-01-411-9060	DONATIONS	2,500	2,000	2,000	2,000	2,000	2,000
01-01-411-9099	OTHER COMMUNITY RELATIONS	9,350	6,000	10,000	10,000	10,000	10,000
	SERVICE AWARDS	3,500					
	OTHER GIFTS/EVENT SUPPLIES	2,000					
	OTHER OFFICE/OPERATING SUPPLIES	500					
TOTAL LEGISLATIVE & ADMINISTRATION		114,147	115,917	120,611	121,165	121,731	122,308



CITY OF COUNTRYSIDE 2020 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2019 FYE PROJ	2020 BUDGET	2021 PROJ	2022 PROJ	2023 PROJ	2024 PROJ
CITY CLERK							
01-01-412-4210	SALARIES FULL-TIME (12)	133,978	146,850	151,623	156,550	161,638	166,891
01-01-412-4215	SALARIES PART-TIME	11,670	12,240	12,400	12,400	12,400	12,400
01-01-412-4217	OVERTIME	-	307	577	577	577	577
01-01-412-4218	BUYBACKS & OTHER BENEFITS (12)	8,274	1,986	2,051	2,117	2,186	2,257
01-01-412-4220	SOCIAL SECURITY TAX	9,197	9,485	9,770	10,063	10,365	10,675
01-01-412-4225	MEDICARE TAX	2,151	2,218	2,285	2,353	2,424	2,496
01-01-412-4230	HEALTH INSURANCE (13)	37,903	24,642	25,258	25,890	26,537	27,200
01-01-412-4235	OTHER INSURANCE (13)	1,993	1,698	1,740	1,661	1,993	2,156
01-01-412-4250	EMPLOYEE ASSISTANCE PROGRAM	63	52	52	52	52	52
01-01-412-4260	IMRF (12)	20,055	16,853	17,359	17,879	18,416	18,968
01-01-412-5120	MAINTENANCE-EQUIPMENT	579	750	765	780	796	812
	COPIER RICOH	600					
	LOCKSMITH	150					
01-01-412-5350	BUSINESS FEE REFUND	-	-	-	-	-	-
01-01-412-5610	CONFERENCE & TRAVEL	1,494	4,305	3,500	3,500	3,500	3,500
	MCI ACADEMY - SPRINGFIELD	1,200					
	IIMC CONFERENCE - OMAHA NE	2,300					
	CIMC TRAINING	805					
01-01-412-5630	TRAINING & MEETINGS	468	700	700	700	700	700
	FOR DEPT EMPLOYEES	700					
01-01-412-5650	SUBSCRIPTIONS	39	120	100	100	100	100
01-01-412-5670	TUITION REIMBURSEMENT	(1,245)	-	-	-	-	-
01-01-412-5690	MEMBERSHIPS & LICENSES	348	615	615	615	615	615
	NOTARY	190					
	IIMC - 2	210					
	MCI - 2	80					
	SAM'S CLUB ANNUAL	45					
	S.W. CLERK'S ASSOCIATION	90					
01-01-412-5810	LEGAL NOTICES/NEWS PUBLICATION	3,523	9,500	9,500	9,500	9,500	9,500
	CODE SUPPLEMENTS	2,500					
	LEGAL ADS OR NOTICES	7,000					
01-01-412-5850	LICENSE APPLICATION FEE	-	-	-	-	-	-
01-01-412-5890	CONTRACTUAL/CONSULTING SERV	17,500	15,450	15,759	16,074	16,396	16,724
	TRANSCRIPTIONIST	13,150					
	POSTAGE LEASE	2,300					
01-01-412-6510	OFFICE SUPPLIES	2,103	7,200	7,200	7,200	7,200	7,200
	CLERK'S DEPARTMENT	3,500					
	ALL DEPARTMENTS SHARED	3,700					

THE CITY CLERK'S DEPARTMENT IS CONTINUED ON FOLLOWING PAGE



CITY OF COUNTRYSIDE 2020 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2019 FYE PROJ	2020 BUDGET	2021 PROJ	2022 PROJ	2023 PROJ	2024 PROJ
CITY CLERK CONTINUED...							
01-01-412-6520	OPERATING SUPPLIES	5,341	5,050	4,200	4,200	4,200	4,200
	1ST AID KIT MAINTENANCE	100					
	RUBBER STAMPS/MINUTE BOOKS	300					
	PAPER/TONER/INK	2,000					
	POSTAGE SUPPLIES	400					
	LETTERHEAD/BUSINESS CARDS	1,500					
	STATUTE BOOKS	250					
	VENDOR STICKERS	500					
01-01-412-8010	OPERATING CAPITAL	-	-	-	-	-	-
TOTAL CITY CLERK		255,434	260,021	265,452	272,212	279,593	287,024



CITY OF COUNTRYSIDE 2020 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2019 FYE PROJ	2020 BUDGET	2021 PROJ	2022 PROJ	2023 PROJ	2024 PROJ
FINANCE DEPARTMENT							
01-01-413-4210	SALARIES FULL-TIME	151,067	166,641	172,057	177,649	183,422	189,383
01-01-413-4215	SALARIES PART-TIME	16,242	17,292	17,854	18,434	19,033	19,652
01-01-413-4217	OVERTIME	-	500	500	500	500	500
01-01-413-4218	BUYBACKS & OTHER BENEFITS	4,659	4,874	5,032	5,196	5,365	5,539
01-01-413-4220	SOCIAL SECURITY TAX	10,108	11,520	11,894	12,281	12,680	13,092
01-01-413-4225	MEDICARE TAX	2,363	2,694	2,782	2,872	2,965	3,062
01-01-413-4230	HEALTH INSURANCE	26,685	26,691	27,358	28,042	28,743	29,462
01-01-413-4235	OTHER INSURANCE	1,938	2,079	2,131	2,184	2,239	2,295
01-01-413-4250	EMPLOYEE ASSISTANCE PROGRAM	63	52	52	52	52	52
01-01-413-4260	IMRF	19,931	17,676	18,250	18,844	19,456	20,088
01-01-413-5120	MAINTENANCE-EQUIPMENT	-	-	-	-	-	-
01-01-413-5310	AUDITING	19,020	23,460	23,929	24,408	24,896	25,394
	85% OF COST (10%WATER/5%SEWER)	23,460					
01-01-413-5370	DATA PROCESSING	-	-	-	-	-	-
01-01-413-5610	CONFERENCE & TRAVEL	2,300	3,500	3,570	3,641	3,714	3,789
	GFOA ANNUAL CONF - FIN DIRECTOR	2,500					
	IGFOA STATE CONF - SENIOR ACCT	1,000					
01-01-413-5630	TRAINING & MEETINGS	472	1,500	1,530	1,561	1,592	1,624
	CPFO EXAMS/MATERIALS/OTHER	1,500					
01-01-413-5650	SUBSCRIPTIONS	200	200	200	200	200	200
	VARIOUS GFOA PUBLICATIONS	200					
01-01-413-5690	MEMBERSHIPS & LICENSES	1,134	1,175	1,199	1,222	1,247	1,272
	IL CPA - 1 STAFF	325					
	GFOA CITY MEMBERSHIP	200					
	ILGFOA - 2 STAFF	200					
	CFA INSTITUTE & CHICAGO SOCIETY	450					
01-01-413-5710	POSTAGE	-	150	150	150	150	150
01-01-413-5810	LEGAL NOTICES/NEWS PUBLICATION	3,263	1,100	1,122	1,144	1,167	1,191
01-01-413-5890	CONTRACTUAL/CONSULTING SERV	660	350	357	364	371	379
01-01-413-6510	OFFICE SUPPLIES	712	1,150	1,150	1,150	1,150	1,150
01-01-413-6515	BANK FEES (14)	8,500	8,500	8,670	8,843	9,020	9,201
01-01-413-6516	CREDIT CARD PROCESSING FEES	3,933	4,500	5,000	5,000	5,000	5,000
01-01-413-6520	OPERATING SUPPLIES	3,705	3,400	3,400	3,400	3,400	3,400
	TAX FORMS	500					
	CHECK STOCK	500					
	AUDIT/BUDGET SUPPLIES	900					
	GDFOA AWARD APPLICATION FEES	1,000					
	OTHER MISC SUPPLIES	500					
01-01-413-9540	PROPERTY TAX REFUNDS	-	1,750	2,000	-	-	-
TOTAL FINANCE DEPARTMENT		276,955	300,754	310,188	317,138	326,364	335,874



CITY OF COUNTRYSIDE 2020 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2019 FYE PROJ	2020 BUDGET	2021 PROJ	2022 PROJ	2023 PROJ	2024 PROJ
FINANCE DEPT - OTHER FINANCING USES							
01-01-413-9550	PRINCIPAL-BONDS (15)	600,000	625,000	940,000	970,000	1,000,000	1,035,000
	SERIES 2008 BONDS	415,000					
	SERIES 2014 BONDS	210,000					
	SERIES 2017 BONDS	-					
	SERIES 2018 BONDS	-					
01-01-413-9560	INTEREST-BONDS (16)	1,179,234	1,603,414	1,455,668	1,426,910	1,395,480	1,361,735
	SERIES 2008 BONDS	23,863					
	SERIES 2014 BONDS	726,172					
	SERIES 2017 BONDS	362,500					
	SERIES 2018 BONDS	490,880					
01-01-413-9595	OPERATING TRANSFER OUT (17)	1,696,383	1,693,878	676,375	535,834	593,167	764,050
	CIP-PARK COURT IMPROVEMENTS	13,500					
	CIP-2 NEW F-250(S) (DPW)	100,000					
	CIP-3 POLICE SQUADS	100,000					
	CIP-POLICE EQUIPMENT	40,000					
	CIP-IT EQUIPMENT/IMPROVEMENTS	210,000					
	CIP-ITEP PROJECTS LOCAL SHARE	254,250					
	CIP-INTEREST INCOME CAP FUND	(35,000)					
	CIP-2 NEW OFFICE COPIERS	16,000					
	CIP- CITY HALL COST ALLOWANCES	784,028					
	CIP-BARTON RD RESURFACING	89,600					
01-01-950-9520	BOND PAYMENT TO ESC ACCT	-	-	-	-	-	-
01-01-950-9530	BOND DISCOUNT	-	-	-	-	-	-
01-01-950-9540	BOND ISSUANCE COSTS	-	-	-	-	-	-
TOTAL FINANCE DEPT - OTHER FINANCING USES		3,475,617	3,922,292	3,072,043	2,932,744	2,988,647	3,160,785



CITY OF COUNTRYSIDE 2020 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2019 FYE PROJ	2020 BUDGET	2021 PROJ	2022 PROJ	2023 PROJ	2024 PROJ
BOARD OF POLICE & FIRE COMMISSION							
01-01-414-4215	SALARIES PART-TIME	753	803	1,087	1,071	1,071	1,071
01-01-414-4220	SOCIAL SECURITY TAX	46	50	67	66	66	66
01-01-414-4225	MEDICARE TAX	10	12	16	16	16	16
01-01-414-4230	HEALTH INSURANCE	-	-	-	-	-	-
01-01-414-4260	IMRF	-	-	-	-	-	-
01-01-414-5330	LEGAL	-	-	1,500	1,500	1,500	1,500
01-01-414-5610	CONFERENCE & TRAVEL	362	350	500	500	500	500
01-01-414-5630	TRAINING & MEETINGS	942	475	375	375	375	375
01-01-414-5690	MEMBERSHIPS & LICENSES	450	375	375	375	375	375
01-01-414-5810	LEGAL NOTICES/NEWS PUBLICATION	-	-	500	500	500	500
01-01-414-5890	CONTRACTUAL/CONSULTING SERV	2,568	5,200	2,500	2,500	2,500	2,500
	PSYCHOLOGICAL TESTING	-	-	-	-	-	-
	POLYGRAPH TESTING	-	-	-	-	-	-
	WRITTEN EXAMS	3,900	-	-	-	-	-
	ORAL INTERVIEWS	1,300	-	-	-	-	-
01-01-414-6510	OFFICE SUPPLIES	31	250	250	250	250	250
01-01-414-8010	OPERATING CAPITAL	-	-	-	-	-	-
TOTAL BOARD OF POLICE & FIRE COMM		5,162	7,515	7,170	7,153	7,153	7,153
PLANNING & ZONING							
01-01-415-4215	SALARIES PART-TIME	4,177	5,578	5,578	5,578	5,578	5,578
01-01-415-4220	SOCIAL SECURITY TAX	258	346	350	350	350	350
01-01-415-4225	MEDICARE TAX	60	81	75	75	75	75
01-01-415-5320	ENGINEERING	-	-	-	-	-	-
01-01-415-5330	LEGAL	21,577	25,000	30,000	30,000	30,000	30,000
	TRESSLER	25,000	-	-	-	-	-
01-01-415-5610	CONFERENCE & TRAVEL	-	-	-	-	-	-
01-01-415-5630	TRAINING & MEETINGS	-	-	-	-	-	-
01-01-415-5690	MEMBERSHIPS & LICENSES	420	775	791	806	822	839
	PLANNING COMMISSIONER'S JOURNAL	775	-	-	-	-	-
01-01-415-5810	LEGAL NOTICES/NEWS PUBLICATION	-	-	-	-	-	-
01-01-415-5890	CONTRACTUAL/CONSULTING SERV	-	40,000	-	-	-	-
	COMPREHENSIVE PLAN UPDATE	40,000	-	-	-	-	-
01-01-415-6510	OFFICE SUPPLIES	-	-	-	-	-	-
TOTAL PLANNING & ZONING		26,492	71,780	36,794	36,809	36,825	36,842



CITY OF COUNTRYSIDE 2020 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2019 FYE PROJ	2020 BUDGET	2021 PROJ	2022 PROJ	2023 PROJ	2024 PROJ
GENERAL ADMINISTRATION							
01-01-416-4210	SALARIES FULL-TIME	258,269	277,343	286,357	295,663	305,272	315,194
01-01-416-4215	SALARIES PART-TIME	1,440	-	-	-	-	-
01-01-416-4217	OVERTIME	-	-	-	-	-	-
01-01-416-4218	BUYBACKS & OTHER BENEFITS	6,253	5,963	6,157	6,357	6,563	6,777
01-01-416-4220	SOCIAL SECURITY TAX	14,338	15,529	16,034	16,555	17,093	17,648
01-01-416-4225	MEDICARE TAX	3,766	4,108	4,242	4,379	4,522	4,669
01-01-416-4230	HEALTH INSURANCE	39,248	39,287	40,269	41,276	42,308	43,365
01-01-416-4231	RETIREE INS ALLOWANCE	54,180	71,400	75,600	75,600	75,600	75,600
	BERNIE DUFFY	4,200					
	ROBERT FULLAR	4,200					
	ERNIE MILLSAP	4,200					
	GARY SCHWAB	4,200					
	MIKE VESCONTE	4,200					
	CATHY ROTHBARD	4,200					
	BRIAN COZEN	4,200					
	KEITH THOMPSON	4,200					
	JOHN MIKEL	4,200					
	MARK BATTAGLIA	4,200					
	KARL RODEY	4,200					
	JIM ESSIG	4,200					
	2 ADD'L RETIREES (1/2 YEAR)	4,200					
01-01-416-4235	OTHER INSURANCE	2,091	2,244	2,300	2,358	2,417	2,477
01-01-416-4240	UNEMPLOYMENT	696	4,200	5,000	5,000	5,000	5,000
01-01-416-4250	EMPLOYEE ASSISTANCE PROGRAM	42	52	52	52	52	52
	EAP ANNUAL PAYMENTS	52					
01-01-416-4260	IMRF	35,293	32,014	33,054	34,129	35,238	36,383
01-01-416-4265	POLICE PENSION (18)	1,016,137	1,065,000	1,102,275	1,140,855	1,180,785	1,222,112
01-01-416-4270	EMPLOYEE PHYSICALS	408	500	500	500	500	500
01-01-416-4275	EMPLOYEE BACKGROUND CHECKS	-	-	-	-	-	-
01-01-416-5120	MAINTENANCE-EQUIPMENT	3,024	3,000	3,000	3,000	3,000	3,000
	MITEL PHONE SYSTEM	2,500					
	MISC EQUIP REPAIR	500					
01-01-416-5130	MAINTENANCE-MOTOR VEHICLE	710	300	500	500	500	500
01-01-416-5320	ENGINEERING	65,000	75,000	65,000	66,950	68,959	71,027
01-01-416-5330	LEGAL	203,945	300,000	309,000	318,270	327,818	337,653
01-01-416-5340	LABOR NEGOTIATIONS	17,838	25,000	25,000	25,000	25,000	25,000
01-01-416-5500	CELLULAR/PAGERS	665	800	800	800	800	800
01-01-416-5610	CONFERENCE & TRAVEL	281	2,585	2,585	2,585	2,585	2,585
	ILICMA	400					
	IML	585					
	ICMA	1,600					
01-01-416-5630	TRAINING & MEETINGS	1,647	1,750	2,000	2,000	2,000	2,000
	METRO MANAGER MEETINGS	180					
	ILCMA SEMINAR	300					
	MISC TRAINING AND MEETINGS	1,270					



CITY OF COUNTRYSIDE 2020 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2019 FYE PROJ	2020 BUDGET	2021 PROJ	2022 PROJ	2023 PROJ	2024 PROJ
GENERAL ADMINISTRATION CONTINUED...							
01-01-416-5650	SUBSCRIPTIONS	802	1,200	1,200	1,200	1,200	1,200
	BENEFITS & COMP BULLETIN	320					
	FMLA	280					
	CRAINS	200					
	POSTER COMPLIANCE	400					
01-01-416-5690	MEMBERSHIPS & LICENSES	22,206	23,775	24,251	24,736	25,230	25,735
	AICPA	275					
	ILCMA - G PAUL	390					
	ILCMA - S PETERSON	250					
	ICSC	100					
	IL CPA SOCIETY	320					
	ICMA - G PAUL	1,200					
	ICMA - S PETERSON	800					
	SAMS CLUB	35					
	IGFOA	200					
	NPERLA	205					
	GATEWAY	20,000					
01-01-416-5700	TELEPHONE	24,756	22,000	22,440	22,889	23,347	23,814
	COVERS ENTIRE CITY	22,000					
01-01-416-5710	POSTAGE	13,564	14,000	14,000	14,000	14,000	14,000
01-01-416-5720	NATURAL GAS	1,813	2,500	-	-	-	-
01-01-416-5730	ELECTRICITY (19)	36,626	40,000	40,800	41,616	42,448	43,297
01-01-416-5740	WATER	5,820	7,700	7,800	7,956	8,115	8,277
01-01-416-5820	RISK MANAGEMENT	132,368	146,500	150,895	155,422	160,085	164,887
	STORAGE TANK AND CYBER POLICIES	4,000					
	IRMA PREMIUM (75% OF PREMIUM)	108,750					
	IRMA CLAIM DEDUCTIBLES (75%)	33,750					
01-01-416-5890	CONTRACTUAL/CONSULTING SERV	34,002	15,000	35,000	10,000	10,000	10,000
	APPRAISALS/OTHER	15,000					
01-01-416-6510	OFFICE SUPPLIES	1,458	2,500	2,500	2,500	2,500	2,500
	STATIONARY	200					
	TONER/INK	500					
	ANNUAL REPORTS	800					
	PROMOTIONAL SUPPLIES	800					
	OTHER SUPPLIES	200					
01-01-416-6530	FUEL/OIL	832	850	867	884	902	920
01-01-416-8010	OPERATING CAPITAL	-	-	-	-	-	-
01-01-416-8020	INFRASTRUCTURE IMPROVEMENTS	-	-	-	-	-	-
01-01-416-9055	TAX SHARING (20)	535,000	578,802	607,742	638,129	670,036	703,537
	CJ WILSON MAZDA	130,000					
	WESTFIELD FORD	203,802					
	PHELAN DODGE	245,000					
TOTAL GENERAL ADMINISTRATION		2,534,518	2,780,902	2,887,219	2,961,160	3,063,873	3,170,510



CITY OF COUNTRYSIDE 2020 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2019 FYE PROJ	2020 BUDGET	2021 PROJ	2022 PROJ	2023 PROJ	2024 PROJ
IT SERVICES							
01-01-418-5120	MAINTENANCE-EQUIPMENT	-	-	-	-	-	-
01-01-418-5500	CELLULAR/PAGERS	-	-	-	-	-	-
01-01-418-5680	SOFTWARE LICENSES (21)	31,586	26,200	26,724	27,258	27,804	28,360
	WATCHGUARD MAINTENANCE	3,000					
	ERP ANNUAL MAINTENANCE	9,700					
	STERLING CODE HOSTING	1,000					
	WEBHOSTING/RETAINER BLOCK	2,500					
	ESRI GIS (COMM DEV)	1,000					
	CAPERS ANNUAL MAINTENANCE	5,500					
	LASERFICHE ASSURANCE PROGRAM	3,500					
01-01-418-5890	CONTRACTUAL/CONSULTING	105,000	116,100	118,422	120,790	123,206	125,670
	MERGING TECHNOLOGIES	103,100					
	COMCAST - PARK CAMERAS	750					
	COMCAST - CITY AND PD CAMERAS	750					
	COPIER MAINTENANCE/SUPPLIES	1,500					
	PROGRAMMING RETAINER	10,000					
01-01-418-6520	OPERATING SUPPLIES	238	2,000	2,000	2,000	2,000	2,000
	MISC COMPUTER SUPPLIES	2,000					
01-01-418-6525	SOFTWARE	15,000	26,900	26,900	26,900	26,900	26,900
	ANTI VIRUS/CARBON BLACK	6,000					
	WINDOWS SQL SERVERS	6,000					
	ADOBE PRO LICENSING	5,400					
	SYMATEC	5,000					
	OTHER	4,500					
01-01-418-6526	HARDWARE	32,815	77,500	35,000	35,000	35,000	35,000
	PC REPLACEMENTS - CITY HALL	30,000					
	SURFACE BOOKS - ELECTED	18,000					
	SURFACE BOOKS - PD	10,000					
	SURFACE BOOKS - CITY DEPT HEADS	8,000					
	NEW APC BACK UPS	2,500					
	PLOTTER - COM DEV DEPT	9,000					
01-01-418-8010	OPERATING CAPITAL	-	-	-	-	-	-
TOTAL IT SERVICES		184,639	248,700	209,046	211,949	214,910	217,930



CITY OF COUNTRYSIDE 2020 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2019 FYE PROJ	2020 BUDGET	2021 PROJ	2022 PROJ	2023 PROJ	2024 PROJ
COMMUNITY DEVELOPMENT DEPT.							
01-01-419-4210	SALARIES FULL-TIME	177,021	133,399	137,734	142,211	146,833	151,605
01-01-419-4215	SALARIES PART-TIME	1,124	3,840	5,000	5,000	5,000	5,000
01-01-419-4217	OVERTIME	-	130	1,500	1,500	1,500	1,500
01-01-419-4218	BUYBACKS & OTHER BENEFITS	2,651	3,078	3,178	3,281	3,388	3,498
01-01-419-4220	SOCIAL SECURITY TAX	10,964	8,708	8,991	9,283	9,585	9,896
01-01-419-4225	MEDICARE TAX	2,564	2,036	2,102	2,170	2,241	2,314
01-01-419-4230	HEALTH INSURANCE	27,732	24,604	25,219	25,850	26,496	27,158
01-01-419-4235	OTHER INSURANCE	1,048	1,369	1,403	1,438	1,474	1,511
01-01-419-4250	EMPLOYEE ASSISTANCE PROGRAM	42	35	-	35	42	35
01-01-419-4260	IMRF	23,742	15,437	15,939	16,457	16,992	17,544
01-01-419-5120	MAINTENANCE-EQUIPMENT	-	-	-	-	-	-
01-01-419-5130	MAINTENANCE-MOTOR VEHICLES	-	500	500	500	500	500
	FORD 500	500					
01-01-419-5320	ENGINEERING	27,082	25,000	25,500	26,010	26,530	27,061
	REIMBURSABLE PLAN REVIEWS	25,000					
01-01-419-5360	INSPECTION FEES	17,400	18,000	20,000	20,400	20,808	21,224
	CCDPH INSPECTION FEES	18,000					
01-01-419-5370	DATA PROCESSING	-	-	-	-	-	-
01-01-419-5500	CELLULAR/PAGERS	-	-	-	-	-	-
01-01-419-5610	CONFERENCE & TRAVEL	29	1,000	1,000	1,000	1,000	1,000
	ILAPA - R TRENT	1,000					
01-01-419-5630	TRAINING & MEETINGS	685	750	750	750	750	750
01-01-419-5650	SUBSCRIPTIONS	2,834	2,890	2,948	3,007	3,067	3,128
	COSTAR	2,890					
01-01-419-5670	TUITION REIMBURSEMENT	-	-	-	-	-	-
01-01-419-5690	MEMBERSHIPS & LICENSES	400	400	400	400	400	400
	APA - R TRENT	400					
01-01-419-5810	LEGAL NOTICE/NEWS PUBLICATIONS	-	-	-	-	-	-
01-01-419-5880	REIMBURSABLE EXPENSES	-	-	-	-	-	-
01-01-419-5890	CONTRACTUAL/CONSULTING SERV	293,891	268,800	274,176	279,660	285,253	290,958
	FIRE SAFETY PLAN REVIEW	3,800					
	CONTRACTING BUILDING OFFICAL	220,000					
	PLAN REVIEWS REIMBURSABLE	40,000					
	TIMBERLINE GRASS - VACANT LOTS	5,000					
01-01-419-6510	OFFICE SUPPLIES	1,373	1,000	1,000	1,000	1,000	1,000
	MISC OFFICE SUPPLIES	1,500					
01-01-419-6520	OPERATING SUPPLIES	750	1,000	1,020	1,040	1,061	1,082
	SIDEWELL COOK COUNTY ATLAS	334					
	INK/PAPER/TONER	333					
	INSPECTION/PERMIT FORMS	333					
01-01-419-6530	FUEL/OIL	-	-	-	-	-	-
01-01-419-8010	OPERATING CAPITAL	-	-	-	-	-	-
TOTAL COMMUNITY DEVELOPMENT DEPT		591,332	511,976	528,361	540,992	553,919	567,165
TOTAL LEGISLATION AND ADMINISTRATION		3,988,679	4,297,565	4,364,840	4,468,578	4,604,369	4,744,805



CITY OF COUNTRYSIDE 2020 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2019 FYE PROJ	2020 BUDGET	2021 PROJ	2022 PROJ	2023 PROJ	2024 PROJ
POLICE DEPARTMENT							
01-02-421-4210	SALARIES FULL-TIME (22)	2,323,639	2,528,294	2,548,514	2,631,340	2,716,859	2,805,157
01-02-421-4215	SALARIES PART-TIME	116,346	119,650	123,539	127,554	131,699	135,979
01-02-421-4217	OVERTIME	136,722	119,450	123,332	127,340	131,479	135,752
	OVERTIME EXCLUDING HOLIDAY	55,524					
	HOLIDAY OVERTIME	63,926					
01-02-421-4218	BUYBACKS & OTHER BENEFITS	250,153	167,767	173,219	178,849	184,662	190,663
	SICK BUYBACK	23,423					
	HOLIDAY PAY	72,418					
	VACATION BUYBACK	25,205					
	COMP BUYBACK	35,702					
	ANNUAL LONGEVITY	3,400					
	SPECIALTY PAY	7,200					
01-02-421-4220	SOCIAL SECURITY TAX	174,667	181,277	187,169	193,251	199,532	206,017
01-02-421-4225	MEDICARE TAX	40,901	42,619	44,004	45,434	46,911	48,435
01-02-421-4230	HEALTH INSURANCE	408,320	411,159	421,438	431,974	442,773	453,843
01-02-421-4235	OTHER INSURANCE	22,083	23,807	24,402	25,012	25,638	26,278
01-02-421-4250	EMPLOYEE ASSISTANCE PROGRAM	570	475	475	489	504	519
01-02-421-4260	IMRF	30,667	29,459	30,416	31,405	32,426	33,479
01-02-421-4270	EMPLOYEE PHYSICALS	414	1,000	2,000	2,000	2,000	2,000
01-02-421-4290	UNIFORM ALLOWANCE	18,088	25,000	25,000	25,000	25,000	25,000
	PATROL LEATHER ALLOWANCE	4,800					
	UNIFORM REPLACEMENT	19,000					
	DETECTIVE UNIFORM ALLOWANCE	1,200					
01-02-421-5110	MAINTENANCE-BUILDING	-	-	-	-	-	-
01-02-421-5120	MAINTENANCE-EQUIPMENT	11,806	10,150	10,455	10,768	11,091	11,424
	RADIO REPAIRS/STARCOM	1,200					
	CITY CAMERA SYSTEM	1,000					
	RADAR REPAIRS/CALIBRATION	500					
	FOSTER AND SONS (FIRE EXT)	900					
	EVP DEVICE (PLEASANTVIEW)	2,000					
	ALPR REPAIR	1,000					
	BIKE REPAIRS	450					
	TASER ASSURANCE	2,300					
	COPIER REPAIRS	800					
01-02-421-5130	MAINTENANCE-MOTOR VEHICLE	25,941	25,600	26,368	27,159	27,974	28,813
	CAR WASH/DETAILING	1,000					
	FORD - SQUADS	20,000					
	TIRES - SQUADS	4,000					
	FIRST AID KITS (SQUADS)	600					
01-02-421-5340	LABOR NEGOTIATION	195,806	25,000	50,000	50,000	50,000	50,000
01-02-421-5500	CELLULAR/PAGERS	4,034	3,500	3,570	3,641	3,714	3,789
01-02-421-5610	CONFERENCE & TRAVEL	3,269	3,950	4,029	4,110	4,192	4,276
	ILEAS	750					
	FBINA	1,000					
	IACP	2,200					

THE POLICE DEPARTMENT IS CONTINUED ON THE FOLLOWING PAGE



CITY OF COUNTRYSIDE 2020 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2019 FYE PROJ	2020 BUDGET	2021 PROJ	2022 PROJ	2023 PROJ	2024 PROJ
POLICE DEPARTMENT CONTINUED...							
01-02-421-5630	TRAINING & MEETINGS	10,379	11,940	11,940	11,940	11,940	11,940
	WEST SUBURBAN POLICE CHIEF	200					
	ILEAS	75					
	WEST SUB JUVENILE ASSOC	600					
	IL JUV OFFICER ASSOC	100					
	SUPERVISORY TRAINING	1,200					
	MAJOR CASE ASSOC TEAM	300					
	IL ASSOC CHIEFS OF POLICE	315					
	NORTH EAST MULTI REGION TRAIN	2,900					
	NORTHWESTERN UNIV - SPSC	4,000					
	SOUTH SUBURBAN CHIEFS OF POLICE	300					
	FBI NA	150					
	COURT SMART LAW ENF	1,200					
	HOMICIDE INVESTIGATION	400					
	IL LEAP	200					
01-02-421-5650	SUBSCRIPTIONS	3,714	6,670	6,803	6,939	7,078	7,220
	IL COMPILED STATUTES	300					
	ROLE CALL NEWS	70					
	DIGITAL RECORDS MGMT	100					
	DATA COM COMPLAINT SOFTWARE	1,000					
	LEXIS NEXIS	1,800					
	EQUIFAX	500					
	LEADSONLINE	1,800					
	E-LINE	600					
	PACE	500					
01-02-421-5670	TUITION REIMBURSEMENT	6,121	10,400	10,400	10,400	10,400	10,400
	EMPLOYEE #1	5,200					
	EMPLOYEE #2	5,200					
01-02-421-5690	MEMBERSHIPS & LICENSES	2,766	4,010	4,010	4,010	4,010	4,010
	FIFTH DIST RAPID RESPONSE	1,000					
	WEST SUBURBAN JUV ASSOC	75					
	IL JUVENILE ASSOC	90					
	IL ASSOC CHIEFS OF POLICE	200					
	WEST SUBURBAN CHIEFS OF POLICE	85					
	ACUTE CARE EDU (CPR)	65					
	MCAT	750					
	SSMCTF	1,000					
	WEST SUBURBAN DETECTIVES	75					
	CTC MEMBERSHIP (CPR)	60					
	ESO MEMBERSHIP	50					
	SAMS CLUB	35					
	INTERNATIONAL CHIEFS	120					
	FBI NATIONAL ACADEMY ASSOC	100					
	DARE	30					
	SOUTH SUBURBAN CHIEFS OF POLICE	100					
	SLEAP	30					
	IL DEPT AG (DOG LICENSE)	25					
	ILEAS	120					



CITY OF COUNTRYSIDE 2020 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2019 FYE PROJ	2020 BUDGET	2021 PROJ	2022 PROJ	2023 PROJ	2024 PROJ
POLICE DEPARTMENT CONTINUED...							
01-02-421-5810	LEGAL NOTICE/NEWS PUBLICATION	-	-	850	850	850	850
01-02-421-5890	CONTRACTUAL/CONSULTING SERV	7,711	6,235	6,360	6,487	6,617	6,749
	FULTON - TORNADO ALARM MAINT	850					
	ANIMAL PICKUP	1,000					
	TRAK CRITICAL REACH	285					
	DOA TRANSPORT	1,500					
	ALL TRAFFIC SOLUTIONS	1,500					
	SHRED IT SERVICES	1,100					
01-02-421-6510	OFFICE SUPPLIES	1,516	5,000	3,125	3,125	3,125	3,125
01-02-421-6520	OPERATING SUPPLIES	11,707	30,957	31,576	32,208	32,852	33,509
	TICKET BOOK/LETTERHEAD	4,057					
	AUTOMOTIVE	1,000					
	BIOSAFE (GLOVES/BIOHAZARD)	400					
	JEWEL (SUPPLIES)	400					
	PRISONER'S MEALS	1,200					
	MEDICAL DISPOSAL	500					
	RADIO EQUIPMENT	500					
	POLICE COMPOSITE SKETCH	300					
	SAMS CLUB (SUPPLIES)	500					
	AED MAINTENANCE	700					
	CPA/JPA SUPPLIES	500					
	BACKGROUND/FINGERPRINTING	1,000					
	NEW AED(S)	6,000					
	AMMUNITION	3,000					
	TASER SUPPLIES	2,400					
	TACTICAL EMERGENCY EQUIPMENT	2,500					
	NEW MOBILE RADAR UNITS	6,000					
01-02-421-6530	FUEL/OIL	49,589	60,000	61,800	63,654	65,564	67,531
01-02-421-6540	DUI EQUIPMENT	-	-	-	-	-	-
01-02-421-8010	OPERATING CAPITAL	-	-	-	-	-	-
01-02-421-9070	GRANT EXPENDITURES	350	150	-	-	-	150
01-02-421-9080	ADJUDICATION COSTS	-	-	-	-	-	-
TOTAL POLICE DEPARTMENT		3,857,279	3,853,519	3,934,794	4,054,941	4,178,888	4,306,907



CITY OF COUNTRYSIDE 2020 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2019 FYE PROJ	2020 BUDGET	2021 PROJ	2022 PROJ	2023 PROJ	2024 PROJ
PUBLIC WORKS DEPARTMENT							
01-03-431-4210	SALARIES FULL-TIME	646,753	711,586	734,713	758,591	783,245	808,700
01-03-431-4215	SALARIES PART-TIME	28,455	27,600	28,497	29,423	30,379	31,367
01-03-431-4217	OVERTIME	30,803	38,986	40,253	41,561	42,912	44,307
01-03-431-4218	BUYBACKS & OTHER BENEFITS	16,963	68,003	70,213	72,495	74,851	77,284
01-03-431-4219	PAGER ALLOWANCE	34,291	38,986	40,253	41,561	42,912	44,307
01-03-431-4220	SOCIAL SECURITY TAX	45,910	54,876	56,659	58,501	60,402	62,365
01-03-431-4225	MEDICARE TAX	10,737	12,834	13,251	13,682	14,126	14,586
01-03-431-4230	HEALTH INSURANCE	141,608	143,048	146,624	150,290	154,047	157,898
01-03-431-4235	OTHER INSURANCE	8,371	9,062	9,289	9,521	9,759	10,003
01-03-431-4250	EMPLOYEE ASSISTANCE PROGRAM	211	176	176	176	176	176
01-03-431-4260	IMRF	96,660	96,897	100,046	103,298	106,655	110,121
01-03-431-4270	EMPLOYEE PHYSICALS	1,101	1,500	1,500	1,500	1,500	1,500
	RANDOM DOT	1,000					
	SEASONAL HELP	500					
01-03-431-4290	UNIFORM ALLOWANCE	6,750	5,400	5,508	5,618	5,731	5,845
	NEW UNIFORMS	3,500					
	BOOTS	1,400					
	SAFETY T SHIRTS	500					
01-03-431-5110	MAINTENANCE- BUILDING	46,936	50,000	51,000	52,020	53,060	54,122
	HVAC	12,000					
	ELECTRICAL MAINT	5,000					
	DUMPSTER FEES	25,000					
	FLOOR MATS	3,000					
	DOOR MAINTENANCE	3,000					
	MISC ITEMS	2,000					
01-03-431-5120	MAINTENANCE-EQUIPMENT	11,844	20,000	20,400	20,808	21,224	21,649
01-03-431-5125	MAINTENANCE-INFRASTRUCTURE	38,286	75,000	76,500	78,030	79,591	81,182
	STREET LIGHTS	20,000					
	IDOT TRAFFIC SIGNALS	9,000					
	SIDEWALK REPAIRS	1,000					
	STORM SEWERS	10,000					
	ANNUAL NPDES PERMIT FEE	1,000					
	SIDEWALK INSPECTION PROG	20,000					
	MISC PROJECTS	14,000					
01-03-431-5130	MAINTENANCE-MOTOR VEHICLES	9,472	15,000	15,000	15,000	15,000	15,000
01-03-431-5500	CELLULAR/PAGERS	1,662	1,660	1,660	1,660	1,660	1,660
	DPW PAGERS	160					
	NEXTEL PHONES	1,500					
01-03-431-5610	CONFERENCE & TRAVEL	-	-	-	-	-	-
01-03-431-5630	TRAINING & MEETINGS	290	500	500	500	500	500
01-03-431-5690	MEMBERSHIPS & LICENSES	1,386	1,000	1,000	1,000	1,000	1,000
	APWA MEMBERSHIPS	260					
	CDL REIMBURSEMENTS	240					
	VARIOUS	500					

THE PUBLIC WORKS DEPARTMENT IS CONTINUED ON THE FOLLOWING PAGE



CITY OF COUNTRYSIDE 2020 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2019 FYE PROJ	2020 BUDGET	2021 PROJ	2022 PROJ	2023 PROJ	2024 PROJ
PUBLIC WORKS DEPARTMENT CONTINUED...							
01-03-431-5890	CONTRACTUAL/CONSULTING SERV	195,066	205,000	209,100	213,282	217,548	221,899
	ELEVATOR MAINTENANCE	5,000					
	FIRE & SECURITY (INCLUDES ESDA)	9,500					
	FIRE SPRINKLERS	1,000					
	WEED CONTROL/FERTILIZER	5,000					
	CITY HALL GEN SET	1,200					
	BALLFIELD GROOMING	10,000					
	PARK LANDSCAPING	5,000					
	PARKWAY TREE REMOVAL	30,000					
	LEAF DISPOSAL FEES	15,000					
	PARKWAY TREE PURCH	28,350					
	PARKWAY TREE PRUNING	20,000					
	RADCO - 2WAY RADIO	1,750					
	RODENT PEST CONTROL	1,000					
	FIRE EXTINGUISHER MAINT	400					
	FIRST AID SUPPLIES	250					
	PARK PLUMBING	2,500					
	CLOCK TOWER MAINT	550					
	STREET PATCHING	35,000					
	CUSTODIAL SERVICE	24,000					
	C-SIDE PARK PORTA MAINT	2,000					
	SPRING CLEAN UP (ELECTRONICS)	7,500					
01-03-431-5891	50/50 TREE PROGRAM	45,530	40,000	41,200	42,436	43,709	45,020
01-03-431-6510	OFFICE SUPPLIES	184	1,000	1,000	1,000	1,000	1,000
01-03-431-6520	OPERATING SUPPLIES	94,398	125,000	127,500	130,050	132,651	135,304
	CUSTODIAL SUPPLIES	5,000					
	HARDWARE SUPPLIES	3,000					
	STREET LIGHT BULBS	2,500					
	MUNIC BUILDING BULBS	1,000					
	STREET SIGNS/POSTS	5,000					
	BLACK DIRT	1,200					
	SALT	60,000					
	SAFETY SUPPLIES (PPE)	2,500					
	PLAYGROUND COVER	1,250					
	FLAGS	850					
	COLD PATCH	2,000					
	ACETYLENE/OXYGEN	100					
	STORM SEWER SUPPLIES	600					
	GROUNDS MAINTENANCE	40,000					
01-03-431-6530	FUEL/OIL	32,692	31,000	31,930	32,888	33,875	34,891
	DIESEL	27,500					
	GAS	1,500					
	OIL	2,000					
01-03-431-6550	SAFETY EQUIPMENT	79	1,150	1,150	1,150	1,150	1,150
TOTAL PUBLIC WORKS DEPARTMENT		1,546,438	1,775,264	1,824,922	1,876,040	1,928,663	1,982,835



CITY OF COUNTRYSIDE 2020 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2019 FYE PROJ	2020 BUDGET	2021 PROJ	2022 PROJ	2023 PROJ	2024 PROJ
E.S.D.A. DEPARTMENT							
01-06-461-4215	SALARIES PART-TIME	-	-	-	-	-	-
01-06-461-4220	SOCIAL SECURITY TAX	-	-	-	-	-	-
01-06-461-4225	MEDICARE TAX	-	-	-	-	-	-
01-06-461-4230	HEALTH INSURANCE	-	-	-	-	-	-
01-06-461-4260	IMRF	-	-	-	-	-	-
01-06-461-4290	UNIFORM ALLOWANCE	-	-	-	-	-	-
01-06-461-5110	MAINTENANCE-BUILDING	-	-	-	-	-	-
01-06-461-5120	MAINTENANCE-EQUIPMENT	-	-	-	-	-	-
01-06-461-5130	MAINTENANCE-MOTOR VEHICLES	-	-	-	-	-	-
01-06-461-5500	CELLULAR/PAGERS	-	-	-	-	-	-
01-06-461-5610	CONFERENCE & TRAVEL	-	-	-	-	-	-
01-06-461-5630	TRAINING & MEETINGS	-	-	-	-	-	-
01-06-461-5700	TELEPHONE	-	-	-	-	-	-
	FIRE ALARM CIRCUIT (DPW 5890)	-	-	-	-	-	-
01-06-461-5890	CONTRACTUAL/CONSULTING SERV	-	-	-	-	-	-
	BRAINIFF TORNADO SIREN (PD 5890)	-	-	-	-	-	-
	FOSTER & SONS FIRE EXT (DPW 5890)	-	-	-	-	-	-
	QTRLY ALARM TESTING (DPW 5890)	-	-	-	-	-	-
01-06-461-6510	OFFICE SUPPLIES	-	-	-	-	-	-
01-06-461-6520	OPERATING SUPPLIES	-	-	-	-	-	-
01-06-461-6530	FUEL/OIL	-	-	-	-	-	-
01-06-461-8010	OPERATING CAPITAL	-	-	-	-	-	-
TOTAL E.S.D.A. DEPARTMENT		-	-	-	-	-	-

EMERGENCY TELEPHONE SYSTEM DEPARTMENT*

01-07-426-5120	MAINTENANCE EQUIPMENT	-	-	-	-	-	-
01-07-426-5680	SOFTWARE MAINT/LICENSES	5,420	5,420	5,583	5,750	5,923	6,100
	REVERSE 911	5,420					
01-07-426-5700	TELEPHONE	13,122	5,500	7,500	7,501	7,502	7,503
01-07-426-5890	CONTRACTUAL SERVICES	276,979	306,755	306,755	306,755	306,755	306,755
	WEATHERTAP	100					
	COOK COUNTY RADIO	2,000					
	VERIZON - AIRCARDS ONLY	2,400					
	SWCD PER OFFICER FEE	315,200					
	DATA LINE	3,500					
01-07-426-8010	OPERATING CAPITAL	-	-	-	-	-	-
TOTAL EMERGENCY TELEPHONE SYSTEM DEPARTMENT		295,521	317,675	319,838	320,006	320,180	320,358

*ETSB SPECIAL REV FUND TO BE DISSOLVED AS OF FYE 2017--ALL RELATED EXPENSES WILL NOW BE RECORDED IN THE GENERAL

TOTAL GENERAL FUND EXPENSES	9,687,917	10,244,023	10,444,393	10,719,565	11,032,100	11,354,905
TOTAL GF EXPENSES & OTHER FINANCING USES	13,163,534	14,166,315	13,516,436	13,652,309	14,020,747	14,515,690
GENERAL FUND SURPLUS/(DEFICIT)	582,252	-	800,651	861,565	691,143	408,451





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GLOSSARY AND ACRONYMS

A

ACCOUNTS PAYABLE

A short-term liability accrued for goods or services provided to the government. These accrued amounts are expensed through the financial statements when incurred as opposed to when the cash payment is made.

ACCOUNTS RECEIVABLE

When revenues are earned, they are accrued as an asset and recognized as income in the financial statements. The asset is removed when payment is received for the earned income.

ACCRUAL BASIS OF ACCOUNTING

The basis of accounting by which revenues are recorded when earned and expenses are recorded when incurred, irrespective of when cash is actually received or paid out.

ADOPTED BUDGET

The budget document that has been approved by the City Council.

AD VALOREM PROPERTY TAX

Taxes levied and assessed on real property in proportion to value.

ADVANCED REFUNDING BONDS

Bonds that are refunded (refinanced) before they are eligible to be called in. Proceeds from the new issuance are placed into an irrevocable escrow with a trustee and invested in high-grade qualifying investments. The investments in the escrow mature and are used to redeem the underlying bonds at their respective call dates. *See also "Defeasance."*

AUTOMATED EXTERNAL DEFIBRILLATOR (AED)

An Automated External Defibrillator is a portable device that checks the heart rhythm and can send an electric shock to the heart to try to restore a normal rhythm. AEDs are used to treat sudden cardiac arrest.

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS (AICPA)

The American Institute of Certified Public Accountants is the association that develops and scores the Uniform Certified Public Accountants examination. Individuals seeking to qualify for public accountant certification in the United States are required to pass the CPA Examination.

AMORTIZATION

The portion of the cost of a limited life or intangible asset charged to current expense in a particular accounting period. Also refers to the annual or periodic obligation of debt payments required to retire an obligation by its respective maturity. *See also "Sinking Fund."*

AMERICAN PLANNING ASSOCIATION (APA)

The American Planning Association is an independent, not-for-profit educational organization that provides leadership in the development of living communities.

GLOSSARY AND ACRONYMS CONTINUED...

AMERICAN PUBLIC WORKS ASSOCIATION (APWA)

The American Public Works Association is a national organization founded in 1894 and based in Chicago, Illinois of individuals and organizations involved in the management of municipal solid waste and in the design and operation of wastewater treatment plants.

ASSESSED VALUATION

A value determined by the Cook County Assessor's office which is based on a relative percentage of the implied market value for each parcel within several different parcel classifications. This value is used by the Cook County Treasurer's office to determine each parcel owner's proportionate share of the levied tax burden within each taxing district.

ASSIGNED FUND BALANCE

Includes spendable fund balance amounts that are intended to be used for specific purposes that do not meet the criteria to be classified as restricted or committed.

AUDIT

An examination of an organization's financial statements and utilization of resources. An audit also examines and tests whether expenditures were made in accordance with the Government's purchasing policies and within the legally authorized level of control and aggregate amount at the fund level.

B

BALANCED BUDGET

Budgets for each fund presented in the document are said to be balanced when total revenues equal total expenditures and is measured at the aggregate fund level. *See also "Structurally Balanced Budget."*

BALANCE SHEET

The financial statement that reflects the financial position of the government as of a point in time. The balance sheet discloses the assets, liabilities, and fund equity at the fund and primary government levels.

BASIS OF ACCOUNTING

Term used to refer to *when* transactions are recorded in the financial statements.

BEVERAGE ALCOHOL SELLERS AND SERVERS EDUCATION AND TRAINING (BASSET)

Beverage Alcohol Sellers and Servers Education and Training are the state of Illinois' seller/server training program. The program is an educational and training tool to sellers/servers of alcoholic beverages to serve responsibly and stay within the law. The BASSET Certification Program serves as a preventive measure to discourage over consumption and keep drunk drivers off the roads.

BOND

A specific type of debt obligation issued by governmental entities used to fund capital projects or other governmental purposes. This debt instrument represents an obligation to repay debt holders in accordance with the parameters established in documents (Bond Ordinance, Bond Order, Tax Certificate, etc.). Common bond types in General Obligation, Revenue, and Appropriation based bonds.

GLOSSARY AND ACRONYMS CONTINUED...

BOND ABATEMENT ORDINANCE

An ordinance approved by the City Council that fully or partially reduces property tax levies filed with the County Clerk to pay debt service on general obligation bonds. The ordinance attests to the fact that current resources are available and restricted to make current debt service payments on the specified series of bonds, and that those resources will be utilized in lieu of a property tax levy.

BUDGETARY CONTROL

The level of control established to limit governmental entities from expending resources beyond those amounts legally appropriated and approved by the governing board.

C

CALLABLE BOND

A debt instrument that contains a feature allowing repayment of the obligation prior to the stated maturity date. Callable bonds can contain features allowing a continuously callable option, limited call options, or other variations as specified in the bond documents. Interest rates and yields on callable bonds are typically higher to account for the value of the call option to the issuer.

CAPERS

CAPERS is records management software for Police Departments and is a national public safety and administration software provider headquartered just outside of Chicago, IL. Established as a cost-effective and easy-to-use solution for public safety and law enforcement agencies, CAPERS specializes in collaborating with key vendors and systems to fully integrate its solutions.

CAPITAL IMPROVEMENT PLAN (CIP)

A plan created to account for financial resources to be used for the acquisition or the construction of major capital facilities or equipment.

CASH BASIS OF ACCOUNTING

A method of accounting that records transactions in the financial statement when cash is received or paid out.

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

A voluntary program administered by Government Financial Officers Association (GFOA), which encourages governmental participants to publish efficiently organized and easily readable financial statements (Comprehensive Annual Financial Reports (CAFR)/Audits). The program also offers technical assistance and recognition to the Finance Departments that prepare them.

CHICAGO OFFICE TECHNOLOGY GROUP (COTG)

Chicago Office Technology Group is a vendor that provides maintenance contracts on copiers.

CITIZENS POLICE ACADEMY

Citizens Police Academy is a free 12-week program designed to provide participants with a firsthand look into law enforcement and the operations of the Countryside Police Department. The participating Police Officers who provide informative and interactive experiences relating to topics such as the Use of Force, Investigations, Firearms Safety, and Criminal/Traffic law teach classes.

GLOSSARY AND ACRONYMS CONTINUED...

COMMERCIAL DRIVERS LICENSE (CDL)

Commercial Drivers License that is required in the United States to operate any type of vehicle weighing 26,001 pounds or 10,001 pounds with any type of trailer towed. In addition, it is required for an operator of a vehicle that transports quantities of hazardous materials that require warning placards under Department of Transportation regulations.

COMMITTED FUND BALANCE

Includes fund balance amounts that are constrained for particular purposes that are internally imposed by the government through the formal action of the highest level of decision making authority. Fund balance amounts are committed through a formal action (ordinance) of the City Council. The formal action must occur prior to the end of the reporting period, but the amount of the commitment, which will be subject the constraints, may be determined in the subsequent period. Any changes in constraints imposed require the same formal action of the City Council that originally created the commitment.

COMMUNITY DEVELOPMENT BLOCK GRANT (C.D.B.G.)

The Community Development Block Grant program is a flexible program that provides communities with resources to address a wide range of unique community development needs. Beginning in 1974, the CDBG program is one of the longest continuously run programs at HUD. The CDBG program provides annual grants on a formula basis to 1,209 general units of local government and States.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR)

Commonly referred to as an audit, this document is the official annual financial report of the governmental entity. This comprehensive document contains the basic financial statements in a government-wide and government funds presentation with reconciling schedules. Additionally, the document contains Management's Discussion and Analysis (MD&A), required and supplementary information, and a statistical section.

CONTINGENT LIABILITY

Potential liability or future losses to the entity because of certain conditions that may be undeterminable as of a given date. Examples include guarantees, pending litigation, judgments under appeal, unsettled disputes, unfilled purchase orders, incomplete contracts, etc.

CONTINUING PROFESSIONAL EDUCATION (CPE)

Continuing Professional Education is a type of education that is conducted for participants in various professional fields that consists of updated knowledge and other pertinent information that will help these individuals to attain broader understanding of their chosen industry.

COOK COUNTY DEPARTMENT OF PUBLIC HEALTH (CCDPH)

The Cook County Department of Public Health was established on December 10, 1945 and is the state certified public health agency for Cook County with the exception of Chicago, Evanston, Skokie, Oak Park, and Stickney Township. CCDPH serves approximately 2.5 million residents in 124 municipalities and strives to meet the public health needs of its suburban Cook County jurisdiction through effective and efficient disease prevention, and health promotion programs.

CRIMINAL JUSTICE INFORMATION SYSTEM (CJIS) FEDERAL MANDATE

The Criminal Justice Information System is the dual authentication mandate of computers. It is not currently in our budget.

GLOSSARY AND ACRONYMS CONTINUED...

D

DATAMATION

Software used to scan, store and retrieve documents.

DEAD ON ARRIVAL (DOA)

This budgeted cost for the removal of bodies is reflected in the document in line item detail as DOA.

DEBT RATIOS

Comparative statistics that measure debt levels in relation to income, tax base, and population (i.e. debt to equalized assessed value, debt per sales tax base, debt per capita, etc.). These statistics are often considered by rating agencies in the overall credit evaluation of governmental entities.

DEFEASANCE

Is the substitution of collateral securing a debt obligation. In the context of municipal bonds, an outstanding debt issue can be repaid or refunded by issuing a new obligation and placing the proceeds in an irrevocable escrow account used to pay off the original obligations at their call or maturity dates. Proceeds placed in the escrow are required to be invested only in qualified high quality instruments as permitted in the documents.

DEPARTMENT OF HOMELAND SECURITY AND EMERGENCY MANAGEMENT (DHSEM)

The department of homeland security combined 22 different federal departments and agencies into a unified integrated cabinet agency when it was established in 2002. This third largest cabinet department leads our nation's efforts to secure our country from terrorism and natural disasters.

DEPARTMENT OF TRANSPORTATION (DOT)

The Department of Transportation is the department of the U.S. federal government that coordinates and institutes national transportation programs.

DEPRECIATION

An expiration in service life of fixed assets, attributable to wear and tear through use and lapse of time, obsolescence, inadequacy, or the physical or functional cause. Alternatively, the portion of the cost of a fixed asset charged as an expense during a period.

DERIVATIVES

Financial instruments whose price is dependent on or derived from one or more underlying assets or indices. In the municipal debt obligation context, derivative instruments such as swaps or caps can be used to limit interest rate risk inherent in variable obligation debt structures. A swap can be used for example to convert a variable rate debt instrument into a synthetic fixed rate obligation sometimes below fixed rates of traditional debt structures. Best practices suggest that the use of derivatives should be accompanied by a robust derivatives policy that clearly identifies the risks inherent in these instruments.

DRIVING UNDER THE INFLUENCE (DUI)

Current budget contains line item detail to account for breathalyzer service and replacement costs.

GLOSSARY AND ACRONYMS CONTINUED...

DRUG ABUSE RESISTANCE EDUCATION (DARE)

Drug Abuse Resistance Education program (K-12) is taught in thousands of schools in America and 52 other countries. D.A.R.E. curricula address drugs, violence, bullying, internet safety, and other high risk circumstances that today are too often a part of students' lives.

DRUG ENFORCEMENT ADMINISTRATION AGENCY (DEA)

The Drug Enforcement Administration Agency (DEA) is responsible for enforcing laws and regulations governing narcotics and controlled substances.

E

EQUALIZED ASSESSED VALUATION (EAV)

Equalized Assessed Valuation is the taxable value of real property (minus any exemptions). The EAV is then multiplied by the tax rate to determine the property tax amount due for the year. The EAV is the product of the parcels Assessed Value (AV) times the multiplier (equalizing factor) determined by the Illinois Department of Revenue (IDOR). The multiplier is calculated by IDOR using the sales comparable approach for each class of real property at the aggregate countywide level. The multiplier is the statutorily required factor that equalizes taxable property values at $1/3^{\text{rd}}$ of the fair market value.

EMERGENCY OPERATIONS CENTER (EOC)

Emergency Operations Center (EOC) is a central command and control facility responsible for carrying out the principles of emergency preparedness and emergency management, or disaster management functions at a strategic level during an emergency, and ensuring the continuity of operation of a company, political subdivision or other organization.

ENCUMBRANCE

The commitment of budgeted funds to purchase goods or services. Encumbered funds are set aside or committed to future expenditures.

ENTERPRISE FUND

Enterprise funds, often also as proprietary funds, account for operations similar to private business enterprises. The costs of the fund operations including a depreciation cost allocation are recovered primarily through user charges. Enterprise funds are also reflected in Business-Type activities and Proprietary Fund types in the financial statements.

ENTITLEMENT

The amount of payment to which a state or local government has a right to receive pursuant to an allocation formula contained in applicable legislation.

F

FAMILY AND MEDICAL LEAVE ACT (FMLA)

Family and Medical Leave Act is a labor law requiring larger employers to provide employees unpaid leave for serious health conditions, to care for a sick family member, or to care for a newborn or adopted child.

GLOSSARY AND ACRONYMS CONTINUED...

FEDERAL BUREAU OF INVESTIGATION NATIONAL ACADEMY (FBI NA)

Federal Bureau of Investigation National Academy is a professional course of study for U.S. and international law enforcement managers nominated by their agency heads because of demonstrated leadership qualities. The 10-week program—which provides coursework in intelligence theory, terrorism and terrorist mindsets, management science, law, behavioral science, law enforcement communication, and forensic science—serves to improve the administration of justice in police departments and other agencies to raise law enforcement standards, knowledge, and cooperation worldwide.

FEDERAL INSURANCE CONTRIBUTIONS ACT (FICA)

The Federal Insurance Contributions Act (FICA) is a United States federal payroll/employment tax imposed on both employees and employers to fund Social Security and Medicare—federal programs that provide benefits for retirees, disabled people and deceased workers.

FREEDOM OF INFORMATION ACT (FOIA)

Freedom of Information Act is a United States federal law that grants the public access to information possessed by government agencies. Upon written request, U.S. government agencies are required to release information unless it falls under one of nine exemptions listed in the Act.

FIDUCIARY FUND TYPE

Used to account for and report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, other post employment benefit plans, and other employee benefit plans.

FISCAL YEAR

A twelve-month period to which the annual budget applies and annual appropriations lapse. The fiscal year also determines the measurement period under which a municipality determines its financial position and results of operations. The City of Countryside has specified May 1 to April 30 as its fiscal year.

FIXED ASSETS

Assets with a long-term useful life such as land improvements, buildings, machinery, furniture, fixtures, and equipment. On the full accrual basis of accounting these assets are capitalized on the balance sheet and depreciated over their useful lives.

FULL TIME EQUIVALENT (FTE)

Represents the ratio of the total number of paid hours during a period by the number of working hours in that period (Monday-Friday). One FTE is equivalent to one employee working full time.

FUND

A fiscal and accounting entity with a self-balancing set of accounts which constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position/fund balance, revenues, and expenditures/expenses. Funds are organized as major or non-major funds within the governmental and proprietary statements.

FUND BALANCE

The difference between fund assets and fund liabilities. Governmental fund balances can be classified as nonspendable, restricted, committed, assigned, and unassigned.

GLOSSARY AND ACRONYMS CONTINUED...

G

GATEWAY

Gateway Special Recreation Association (SRA) provides recreation services to children, teens, and adults with disabilities. Gateway SRA was formed by the member districts of Burr Ridge Park District, Elmhurst Park District, Oak Brook Park District, Pleasant Dale Park District, City of Countryside, Village of Hinsdale, Village of Willowbrook, Westchester Park District and York Center Park District.

GENERAL LEDGER

A record containing the accounts needed to reflect the financial position and the results of operations of a government. In double entry bookkeeping, the debits and credits in the general ledger are equal.

GENERALLY ACCEPTED ACCOUNTING PRINCIPALS (GAAP)

Uniform standards and guidelines for financial accounting and reporting—they govern the form and content of the financial statements of an entity. Generally accepted accounting principles encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a point in time. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

GEOGRAPHIC INFORMATION SYSTEM (GIS)

A Geographic Information System (GIS) is specialized software designed to capture, manage, analyze, and display all forms of geographically referenced information. It reveals relationships, patterns and trends in the form of maps, globes, reports, and charts.

GOLF COURSE SUPERINTENDENTS ASSOCIATION OF AMERICA (GCSAA)

Golf Course Superintendents Association of America's purpose is to provide for and enhance the recognition of the golf course superintendent as a professional. To advance the art of green keeping and the science of turf grass management, and to collect and disseminate information concerning efficient and economical management of golf courses and related environmental issues.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB)

Established in 1984, the Governmental Accounting Standards Board (GASB) is the independent private-sector organization based in Norwalk, Connecticut, that establishes accounting and financial reporting standards for U.S. state and local governments that follow Generally Accepted Accounting Principles (GAAP).

GOVERNMENTAL FUND TYPES

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the City considers revenues available if they are collected within 60 days of the end of the current fiscal period, except for sales tax, income tax, and telecommunication tax revenues, which are collected within 90 to 120 days of the end of the current fiscal period.

GLOSSARY AND ACRONYMS CONTINUED...

GOVERNMENTAL FUND TYPES (CONTINUED...)

Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long term debt, claims, judgments, compensated absences, and pension expenditures which are recorded as a fund liability when expected to be paid with expendable available financial resources.

GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA)

The Government Finance Officers Association (GFOA), founded in 1906, represents public finance officials throughout the United States and Canada with more than 18,000 members. The GFOA's mission is to enhance and promote the professional management of governmental financial resources by identifying, developing, and advancing fiscal strategies, policies, and best practices for the public benefit.

H

HEATING VENTILATION AND AIR CONDITIONING (HVAC)

Heating and air conditioning systems is the technology of indoor and vehicular environmental comfort. Its goal is to provide thermal comfort and acceptable indoor air quality.

I

ILLINOIS CHAPTER OF THE AMERICAN PLANNING ASSOCIATION (ILAPA)

The ILAPA strives to enhance planning skills and knowledge of members through a number of activities and benefits including an annual statewide conference, section meetings, planning awards, professional development assistance, and other resources including newsletters and a website.

ILLINOIS CITY COUNTY MANAGERS ASSOCIATION (ILCMA)

The ILCMA promotes and supports professional local government management. ILCMA fosters continuing professional development for its members, maintains linkages among professionals in local government, and provides support and counsel to them. In cooperation with other associations, ILCMA lobbies on behalf of local government to state and federal agencies.

ILLINOIS CPA SOCIETY (ILCPA)

The Illinois CPA Society (ICPAS), with more than 24,000 members, is one of the largest state CPA societies in the nation. For more than a century, the Society has advanced the highest ethical and financial standards of the profession, and remains a leader in education the public on financial issues. The Society focuses on four key initiatives in serving its members and the public – advocacy, information, education, and connections.

ILLINOIS DEPARTMENT OF TRANSPORTATION (IDOT)

The Illinois Department of Transportation (IDOT) has the statutory responsibility for the planning, construction, operation, and maintenance of Illinois' transportation network. The transportation network encompasses the state's highways and bridges, airports, public transit, rail freight, and rail passenger systems. This vast transportation system supports the fifth largest state in the nation and more than 100 million visitors annually.

GLOSSARY AND ACRONYMS CONTINUED...

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY (IEPA)

The IEPA safeguards environmental quality, consistent with the social and economic needs of the State, so as to protect health, welfare, property and the quality of life. The Illinois EPA works to safeguard the state's natural resources from pollution to provide a healthy environment for its citizens. By collaborating with businesses, local governments and citizens, the Illinois EPA is dedicated to continued protection of the air we breathe and our water and land resources.

ILLINOIS FIRE AND POLICE COMMISSIONERS ASSOCIATION (IFPCA)

The Illinois Fire and Police Commissioners Association actively encourages the development of fire and police commissioner leaders and promotes a high level of training and ethical standards of excellence in commission leadership and innovation. The IFPCA educates and trains fire and police commission members regarding the practice of hiring, promotion and discipline.

ILLINOIS GOVERNMENT FINANCE OFFICERS ASSOCIATION (IGFOA)

The Illinois Government Finance Officers Association is the statewide association of government finance professionals. IGFOA provides leadership, education, professional development, peer support, and communication to advocate best practices and advance the competence and effectiveness of local government finance officers in Illinois.

ILLINOIS JUVENILE OFFICERS ASSOCIATION (IJOA)

The Illinois Juvenile Officer Association seeks to provide high quality training, provide a voice to Illinois Legislatures, and to be involved in programs aimed at preventing and controlling juvenile delinquency.

ILLINOIS LAW ENFORCEMENT ALARM SYSTEM (ILEAS)

The Illinois Law Enforcement Alarm System was formed in 2002 in response to the September 11th attacks as a joint venture of the Illinois Association of Chiefs of Police, the Illinois Sheriffs' Association, and the Illinois Emergency Management Agency. ILEAS was created to meet the needs of local law enforcement throughout the State of Illinois in matters of mutual aid, emergency response and the combining of resources for public safety and terrorism prevention and response.

ILLINOIS MUNICIPAL LEAGUE (IML)

The Illinois Municipal League is the formal voice for Illinois municipalities. The league was founded in 1913 and has worked continuously for the benefit of municipalities, promoting competence and integrity in administration of municipal government.

ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF)

The Illinois Municipal Retirement Fund is a pension fund created in 1939 by the Illinois General Assembly for municipal employees in the State of Illinois. Since 1941, IMRF has provided employees of local governments and school districts in Illinois (with the exception of the City of Chicago and Cook County, Illinois) with a sound and efficient system for the payment of retirement, disability, and death benefits.

ILLINOIS TRANSPORTATION ENHANCEMENT PROGRAM (ITEP)

The Illinois ITEP program awards grants for street improvements and enhancements including decorative lighting and streetscapes. The City completed the safe routes to school grant program, a few years ago which was funded through the ITEP program. The City is currently using two ITEP grant programs to complete the LaGrange Road streetscape improvement and the Brainard Ave bike path.

GLOSSARY AND ACRONYMS CONTINUED...

INTERGOVERNMENTAL RISK MANAGEMENT AGENCY (IRMA)

The Intergovernmental Risk Management Agency was founded in 1979, and was the first municipal risk pool in Illinois. The IRMA pool consists of 69 local municipalities and special service districts in northeastern Illinois, which have joined together to manage and fund their property/casualty/workers' compensation claims. All members also participate in a comprehensive risk management program.

INTERNATIONAL ASSOCIATION OF CHIEFS OF POLICE (IACP)

The IACP is a dynamic organization that serves as the professional voice of law enforcement. The IACP addresses innovative issues confronting law enforcement through advocacy, programs and research, training and other professional services.

INTERNATIONAL CITY COUNTY MANAGER'S ASSOCIATION (ICMA)

The ICMA advances professional local government worldwide. The organization's mission is to create excellence in local governance by developing and fostering professional management to build better communities. ICMA identifies leading practices to address the needs of local governments and professionals serving communities globally. ICMA provides research, publications, data and information, peer and results-oriented assistance, and training and professional development to thousands of city, town, and county leaders and other individuals and organizations throughout the world. The management decisions made by ICMA's members affect millions of people living in thousands of communities, ranging in size from small towns to large metropolitan areas.

INTERNATIONAL COUNCIL OF SHOPPING CENTERS (ICSC)

The International Council of Shopping Centers is the global trade association of the shopping center industry. The purpose of The International Council of Shopping Centers (ICSC) is to advance the shopping center industry and to promote its role in the commercial distribution of consumer goods and services.

INTERNATIONAL INSTITUTE OF MUNICIPAL CLERKS (IIMC)

The International Institute of Municipal Clerks is a professional, nonprofit association that promotes continuing education and certification through university and college based institutes and provides networking solutions, services and benefits to its members worldwide.

J

JOINT REVIEW BOARD

Illinois TIF Districts must set up a joint review board during their formation. The joint review board is comprised of voting and non-voting members of the underlying taxing districts that comprise the TIF redevelopment project area. The City must file an annual report for the district which is presented at the statutorily required annual joint review board meeting within 180 days after the close of the fiscal year.

JOINT UTILITY LOCATION INFORMATION FOR EXCAVATORS (JULIE)

JULIE is a service the City uses to assist in the location of utilities before any construction or excavation.

JUDGMENT

An amount to be paid or collected by a government as the result of a court decision including a condemnation award in payment for private property taken for public use.

GLOSSARY AND ACRONYMS CONTINUED...

L

LEVY

To impose taxes, special assessments, or service charges for the support of City services.

LEXUS NEXUS

A software program used by the Police Department for investigation, computer-assisted legal research, business research, and risk management services.

LIABILITIES

A claim against the assets, or legal obligations of an organization, arising out of past or current transactions or actions. Liabilities are settled over time through the transfer of economic benefits including money, goods, or services.

LIGHT EMITTING DIODE (LED)

Light Emitting Diode - unlike both fluorescent and incandescent light sources, LEDs do not contain gas or a filament of any kind. Instead, the entire LED is made up of a material called a semiconductor.

LINE ITEM BUDGET

A budget that lists each expenditure category separately, such as wages, employer insurance contributions, travel, maintenance, utilities, etc.

LOCAL 150

International Union of Operating Engineers – Local 150 represents the City's public works and administrative employees.

LONG TERM DEBT

Debt with a maturity that is greater than one year after the date of issuance.

M

MAJOR CRIME ASSISTANCE TEAM (MCAT)

The Major Crime Assistance Team is a multi-jurisdictional organization that provides investigative, forensic, surveillance, and accident reconstruction assistance to member agencies during investigations of homicides, kidnappings, serious/fatal accidents, and other major crimes. MCAT members include 22 police agencies from the northwest suburbs. In addition, the team is comprised of seasoned investigators, technicians, surveillance officers, and accident re-constructionists from its membership.

MAJOR FUND

A governmental or enterprise fund reported in a separate column in the basic financial statements. The General Fund is always classified as a major fund. Otherwise, major funds have revenues, expenditures/expenses, assets or liabilities that represent a significant portion of the totals for all governmental or enterprise funds. The City considers the General Fund, Commercial TIF Fund, and Hotel/Motel fund as major governmental funds. The City also considers the Water and Sewer Funds as major proprietary funds in the audit. The Flagg Creek Golf Course is a major fund in the budget.

GLOSSARY AND ACRONYMS CONTINUED...

MODIFIED ACCRUAL BASIS OF ACCOUNTING

A basis of accounting in which expenditures are recognized when the related fund liability is incurred and resources are available to pay liability. Revenues are recognized when they are actually received or are available and measurable. This accounting technique blends some elements of accrual and cash basis accounting. It is conservative in nature and is required for governmental funds in accordance with GASB standards.

MUNICIPAL CLERKS OF ILLINOIS (MCI)

Municipal Clerks of Illinois provide opportunities for continuous professional development and networking while building on the strengths of its individual members. MCI provides opportunities to promote efficiency and effectiveness in the delivery of local government services.

MUNICIPAL SOFTWARE INC (MSI)

Municipal Software, Inc. – The enterprise-wide software system used by the City for accounting, budgeting, utility billing, permitting, code enforcement, licensing, etc.

N

NATIONAL INCIDENT MANAGEMENT SYSTEM (NIMS)

National Incident Management System -a systematic, proactive approach to guide departments and agencies at all levels of government, nongovernmental organizations, and the private sector to work together seamlessly and manage incidents involving all threats and hazards—regardless of cause, size, location, or complexity—in order to reduce loss of life, property and harm to the environment.

NATIONAL PUBLIC EMPLOYER LABOR RELATIONS ASSOCIATION (NPELRA)

The National Public Employer Labor Relations Association is the premier organization for public-sector labor relations and human resources professionals. NPELRA is a network of state and regional affiliates with over 2,000 members around the country. The governmental agencies represented in NPELRA employ more than four million workers in federal, state, and local government.

NET INTEREST COST (NIC)

A method used to calculate a bond issuer's interest cost. The net interest cost does not account for the time value of money. The NIC is equal to the total interest payments and bond discount/less bond premium divided by the number of bond years.

NON MAJOR FUND

All funds not meeting the definition of a major fund are classified as non-major funds. The City classifies the following funds as non-major funds: motor fuel tax fund (special revenue fund), drug forfeiture fund (special revenue fund), and capital project fund (capital fund).

NON SPENDABLE FUND BALANCE

Includes fund balance amounts that cannot be spent because they are not in spendable form or because legal or contractual requirements are in place that require them to be maintained intact. The City's general fund records non-spendable fund balance in the amount due from an interfund loan to the commercial TIF district. The loan due from the TIF is not in spendable form. It is repaid only to the extent that TIF increment is available above the amount of the current interest accrual on the note.

GLOSSARY AND ACRONYMS CONTINUED...

O

OBJECT CODE

An expenditure/expense category such as wages, communications, office supplies, maintenance, etc. which relates to the types of items or services purchased.

OPEN SPACE LAND ACQUISITION AND DEVELOPMENT (OSLAD)

OSLAD is a program that awards grants for the acquisition and/or development of open space.

OPERATING TRANSFERS

All interfund transfers other than residual equity transfers (i.e. legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended).

ORDINANCE

A piece of legislation enacted by a municipal authority.

OTHER FINANCING SOURCES (OFS)

Non-recurring or non-operating revenues received such as debt proceeds, interfund transfers in, etc.

OTHER FINANCING USES (OFU)

Certain nonoperating costs classified separately from other expenditures including interfund transfers out, debt issuance costs, interest expense, etc.

P

PAR VALUE

The principal or face value of bonds that are due at maturity. Bonds issued at par are not issued at a premium or discount as the coupon rate and market interest rate are equal.

PAYING AGENT

Municipal debt issuers are invoiced for principal and interest when due from the paying agent. The agent then ensures that money is transferred to make payments to bond holders.

PER CAPITA DEBT

Total net debt of a governmental entity divided by its population.

PROPRIETARY FUND TYPES

Proprietary funds are reported for on the accrual basis and economic resource measurement focus. Proprietary funds are financed and operated in a manner similar to private businesses. Proprietary or business type activities are financed primarily from user charges and are meant to be self supporting.

PURCHASE ORDER

A document, which authorizes the purchase of goods or services before the goods are shipped or the service, is performed. Purchase orders are used to control and structure purchasing activities.

GLOSSARY AND ACRONYMS CONTINUED...

Q

QUALIFIED BONDS/NOTES

Qualified or “Bank Qualified” bonds/notes describe a class of municipal debt that enjoy a tax advantaged status when purchased by commercial banks. The Tax Reform Act of 1986 granted this preferential status (the “1986 Act”). Because of the tax benefit, issuers benefit from issuing debt or bonds at a lower yield when direct placements to banks are made. Several requirements exist for “bank qualification” including the limitation of \$10MM in total debt issuance by the issuer for the specified calendar year, and certain private activity tests.

R

REDEVELOPMENT AGREEMENT (RDA)

A Redevelopment Agreement solidifies the terms and conditions under which a proposed development project will occur. The parties to the agreement are typically the developer, the underlying business operator and the City. RDAs are binding recorded document that run with the land.

REFUNDING BONDS

New bonds issued to retire outstanding bonds. Current refunding take place when outstanding bonds are callable whereas advance refunding take out outstanding bonds prior to their current call dates. Advance refunding bonds require defeasance and a qualified escrow. *See also defeasance or advanced refunding bonds.*

REQUEST FOR PROPOSALS (RFP)

Request for Proposals (RFP) is a solicitation, often made through the bidding process, by an agency or company interested in procurement of a commodity, or valuable asset, to potential suppliers to submit business proposals.

REQUEST FOR QUALIFICATIONS (RFQ)

Request for Qualifications (RFQ) usually refers to the pre-qualification stage of the procurement process. Only those proponents who successfully respond to the RFQ and meet the qualification criteria will be included in the subsequent Request for Proposals (RFP) solicitation process.

RESTRICTED FUND BALANCE

Consists of fund balance amounts with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or 2) by law through constitutional provisions or enabling legislation.

REVENUE BONDS

Proceeds of these bonds are typically used to construct a project or improve a system that produces sufficient net operating cash flow to service debt on the bonds. Alternatively, well structured revenue bonds could also be issued with a stronger credit profile or higher credit ratings than the underlying government. In these situations, a very stable revenue stream is pledged with high historic and projected coverage levels over the maximum annual debt service requirements. Further enhancements could involve the use of an escrow or intercept structure.

GLOSSARY AND ACRONYMS CONTINUED...

S

SECURED SOCKETS LAYER (SSL)

The Secure Sockets Layer (SSL) is the standard security technology for establishing an encrypted link between a web server and a browser.

SELF INSURANCE

Retention by an entity of a risk of loss instead of transferring that risk to an independent third party through the purchase of an insurance policy.

SINGLE AUDIT

An audit performed in accordance with the Single Audit Act of 1984 and the Office of Management and Budget (OMB) Circular A-128. The act requires governmental entities to have a single audit performed to meet the needs of the federal grantor agencies when the annual amount of grant proceeds from federal sources exceed \$500K.

SINKING FUND

Municipal entities often issue term bonds, which have a bullet maturity (i.e. pay periodic interest but no principal until final maturity). However, these bullet maturities can have sinking fund requirements whereby the sinking fund payments amortize principal on the bonds annually. Effectively, a term bond with sinking fund payments functions like a level payment amortizing debt structure.

SOUTH SUBURBAN MAJOR CRIMES TASK FORCE (SSMCTF)

The SSMCTF is under the Command of the Cook County Sheriff's Police Department and the Illinois State Police has the responsibility of supervising 54 South Suburban Police Departments who have assigned approximately 150 investigators. These members investigate real or suspected violent crimes that necessitate a substantial commitment of resources.

SOUTHWEST CENTRAL DISPATCH (SWCD)

Southwest Central Dispatch (SWCD) is the agency formed through intergovernmental agreement with other local communities to provide dispatching services for its members.

SPECIAL REVENUE FUND

These funds segregate specific revenue sources that are legally restricted for expenditure on specific purposes. Special revenue funds are only required per GAAP when they are legally mandated.

STRUCTURALLY BALANCED BUDGET

In a structurally balanced budget, stabilized revenues equal or exceed stabilized expenditures. For the sake of considering balance, one-time, infrequent or extraordinary items are excluded. Examples of non reoccurring revenues include debt proceeds, asset sales, and revenue sources with cyclical volatility, proceeds from a lawsuit, etc. Reoccurring or stabilized expenditures appear in the budget each year.

SUPERVISORY CONTROL AND DATA ACQUISITION (SCADA)

Supervisory Control and Data Acquisition (SCADA) is the system used for remote monitoring and control that operates with coded signals over communication channels for the City's water system.

GLOSSARY AND ACRONYMS CONTINUED...

SUBURBAN LAW ENFORCEMENT PROFESSIONAL (SLEP)

SLEP is a defined benefit plan administered by the IMRF. The Police Chief is the sole City participant in this multiemployer pension plan.

T

TAX ANTICIPATION NOTES (TANS)

A short-term debt security issued by a state or local government to finance an immediate project that will be repaid with future tax collections. The government then uses the following year's tax revenue to repay the notes.

TAX LEVY

The total amount certified by the municipality to be raised by general property taxes for operating and debt service purposes.

TAX LIEN

Government claims on property until taxes levied against them have been paid.

TAX INCREMENT FINANCING (TIF)

Tax Increment Financing (TIF) is a financing tool used to promote development in blighted districts. TIF funds can be used for public improvements and can be used as economic development incentives using the increased property tax revenues generated from the improvements. TIF districts typically run for the lesser of 23 years or until final costs are paid under the redevelopment plan and project area.

TRAK CRITICAL REACH

Investigative tool for sending wanted posters and bulletins to police agencies.

TRIANGLE AREA

A triangular section of Countryside on the northwest end of the City encompassing approximately 135 residential lots and some commercial lots with some unique considerations due to a flood plain running through this section and water service from unincorporated La Grange Highlands.

TRUST FUND

A fund used to account for assets held by the governmental entity in a trustee capacity for individuals, other governments, or other funds.

U

UNACCOUNTED FOR FLOW (UFF)

Unaccounted for Flow (UFF) is a measurement of water loss in the utility system. It is typically reflected in an equation as one – (total water billed / total water purchased).

UNAMORTIZED BOND DISCOUNT

Bonds issued at a discount require the recognition of same to be held as an asset on the balance sheet in the government-wide presentation. The discount is then amortized to interest expense annually.

GLOSSARY AND ACRONYMS CONTINUED...

UNAMORTIZED BOND PREMIUM

Bonds issued at a premium require the recognition of same to be held as a liability on the balance sheet in the government-wide presentation. The premium is then amortized to interest expense annually.

UNASSIGNED FUND BALANCE

Includes residual positive fund balance within a fund that has not been classified within another fund balance category. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those purposes.

UNENCUMBERED BALANCE

Applies to the amount of funds, which are neither expended nor reserved but are still available for future purchases.

UNDERWRITER

Investment Bank or Broker Dealer Firm that purchases municipal bonds and other investments for their own account or for distribution to institutional or retail investors.

W, X, Y, Z

VARIABLE RATE DEMAND OBLIGATION (VRDO)

A variable rate demand obligation (VRDO) is a municipal security for which the interest rate resets on a periodic basis and holders are able to liquidate their security through a “put” or “tender” feature, at par.

VARIABLE RATE DEBT

Variable rate debt resets periodically in accordance with a change in an underlying index (the prime rate, LIBOR, etc.) Variable rate debt can be used as a tool for interim financing, as it can typically be redeemed without prepayment penalties. This feature makes variable rate debt a valuable instrument for financing projects for which a prepayment or restructuring is likely. Certain variable rate instruments can also be issued incrementally as funds are needed to finance current construction to reduce the long-term cost of construction financing. The short term instrument is then refunded with a long-term take out financing when the project is constructed.

WARRANTS

An order drawn by the legislative body or an officer of the governmental entity upon its Treasurer. The order directs the Treasurer to pay a specified amount to the person named or to the bearer. It may be payable upon demand – in which case it circulates the same as a bank check.

WEST CENTRAL MUNICIPAL CONFERENCE (WCMC)

The WCMC membership includes 51 entities—40 municipalities, 5 townships, 2 community colleges, the Brookfield Zoo, and over 600,000 residents. It serves its member through fostering municipal cooperation and communication and the development of solutions to matters of mutual concern.

ZERO COUPON BONDS

Bonds issued at a deep discount that do not pay coupon interest. Interest is accrued periodically and paid out only at maturity. Zero coupon bonds do not have any reinvestment rate risk, as interest is not paid out periodically – but only at maturity.