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**CITY OF COUNTRYSIDE, IL
FISCAL YEAR 2022 ANNUAL BUDGET**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Countryside
Illinois**

For the Fiscal Year Beginning

May 01, 2020

Christopher P. Morill

Executive Director

TABLE OF CONTENTS

Sections electronically link to the corresponding content

Introduction and Overview

Budget Transmittal

Budget Process.....	3
Budget Calendar.....	5
Strategic Goals & Strategies.....	6
Priorities and Issues.....	9
Short Term Factors.....	9
Long Term Considerations.....	10
Overview of 2022 Final Budget.....	12
Principal Officials.....	14
Organizational Chart.....	15
Community Profile.....	16
Demographics.....	17
Community Events.....	19

Financial Structure and Policies

Fund Structure/Budget Basis.....	23
Accounting Policies.....	24
Purchasing Policy.....	24
Revenue Policies & Procedures.....	27
Fund Balance Policy.....	27
Debt Management Policy.....	30

Financial Summaries & Narratives

Summary – All Funds by Type.....	33
Revenue Analysis – Top Ten.....	34
Expense Analysis.....	38
General Fund Multi-Year Summary.....	42
Hotel Fund Multi Year Summary.....	44
TIF Fund Multi-Year Summary.....	45
Capital Fund Multi-Year Summary.....	46
Water Fund Multi-Year Summary.....	47
Sewer Fund Multi-Year Summary.....	50
Flag Creek Multi-Year Summary.....	51
Combined Non-Major Fund Summary.....	53

Debt Management/Capital Assets

Debt Profile Schedules & Summaries.....	55
Capital Improvement Plan Summaries.....	59

TABLE OF CONTENTS CONTINUED

Sections electronically link to the corresponding content

General Fund/Departmental

Revenue Detail.....	67
Legislative.....	69
City Clerk.....	70
Finance Department.....	74
Finance Dept—Other Financing Uses.....	79
Board of Police & Fire Commission.....	80
Planning and Zoning.....	80
General Administration.....	81
IT Services.....	90
Community Development.....	91
Police Department.....	96
Public Works Department.....	105
Emergency Phone System Dept.....	110

Major Govt Fund Detailed Budgets

Hotel Motel Fund.....	111
Commercial TIF Fund.....	113
Capital Fund.....	114

Non Major Govt Funds Detail

Motor Fuel Tax Fund.....	117
Drug Forfeiture Fund.....	118

Proprietary Funds Detailed Budgets

Water Fund.....	121
Sewer Fund.....	126
Flagg Creek Golf Course Fund.....	127

Other Schedules and Exhibits

General Fund Detailed Forecast.....	137
Glossary.....	157



BUDGET TRANSMITTAL



April 28, 2021

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

Dear Mayor and Members of the Council:

Transmitted herewith is the Annual 2022 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, 2021, which represents the fifth 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 (inclusive of the additional criteria required for fiscal year budgets beginning after 1/1/2021) 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 where budgets for the general and capital funds are presented. These two funds are the initial focus as the general fund is the primary operating fund that also supports all government funds capital expenditures not otherwise covered through a capital grant. This year, the first requested budget was presented to the finance committee on November 19, 2020, which included the initial budgets and capital requests from each department head. The initial requested budget reflected a conservative revenue forecast and a manageable general fund deficit of just under \$116K after covering capital expenditures of over \$500K. This first pass budget attempts to support all operating and capital requests without the use of a property tax levy, which is a primary long-term strategic commitment from the City Council to their constituents.

Given the preliminary marginal deficit on conservative revenue projections, staff recommended abating all debt service tax levies for the sixth consecutive year and committed to closing the marginal gap before passing the final budget in April. At the December City Council meeting, the City Council unanimously approved resolutions to abate all debt service property tax levies. Historically, the City has not filed an operating levy imposing property taxes to support City operations and 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 cover budgeted operating and capital costs.

**BUDGET TRANSMITTAL CONTINUED...*****Budget Process Continued...***

Typically, a second requested budget is presented to the Finance Committee in January. This budget takes a second look at the general fund/capital fund and introduces initial requested budgets for all other funds of the City. To prepare this budget the Finance Director updates all forecasted revenues with refreshed data through November (or December) to the extent available. In addition, personnel cost increases (estimated COLAs, Health Insurance rates, and Employer Pension Contributions) are updated based on CPI data, preliminary renewal rates from our health insurance pool, and projected level % of payroll contribution rates as estimated from available actuarial data. Typically, at this time preliminary estimates are also available on our liability insurance pool with respect to renewal rates, which are incorporated into this budget. At this January budget presentation the Finance Chair directed staff to prepare multi-year capital replacement schedules to support the capital requests and to schedule an HR committee to get consensus on proposed Cost of Living wage adjustments for non-union employees.

In conjunction with the City Engineer, Department Heads, and City Administration, the Finance Director put together a 15-year capital plan covering all of the City's major infrastructure and equipment assets. The plan assessed the current conditions of all capital assets including maintenance records over the prior two years. These schedules greatly improved a significant component of the City's Long Term Plans and helped to determine critical replacement needs and goals for future budgets. This plan was presented to the Infrastructure Committee in February. Also by February CPI data through December was reviewed by staff and utilized in conjunction with benchmark municipal surveys to recommend a Cost of Living increase in the current budget for all non-union employees. This recommendation of 2% was made to the HR Committee who ultimately capped it at 1%. The Committee committed to taking a look at this again mid-year when the economic effects of the pandemic appear to be more stabilized.

In early April, the Finance Director gave a final budget presentation to the Finance Committee which incorporated the input of the noted committee activities and discussions. The Finance Committee approved a final requested budget on April 14th, and the Finance Director presented this final proposed budget to the City Council and the Public at the Public Hearing on April 28, 2021. Following the public hearing, the City Council approved the 2021 Annual Budget at the fund level under Ordinance 21-14-O. Please see the following chart that depicts total revenues and expenses in the general fund over the budget cycle.

	11/19/20 1ST REQ BUDGET	01/27/21 2ND REQ BUDGET	04/14/21 3RD REQ BUDGET	04/28/21 PUBLIC HEARING	04/28/21 CITY COUNCIL
TOTAL REVENUES	13,772,865	13,765,472	14,281,134	14,281,134	14,281,134
TOTAL EXPENSES	13,888,601	13,875,754	14,281,134	14,281,134	14,281,134
SURPLUS/(DEFICIT)	(115,736)	(110,282)	-	-	-

The City analyzed the projected 2021 year-end figures and the City Council approved a Supplemental Appropriations Ordinance known as Ordinance 21-15-O on April 28, 2021. 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 2022

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
Updated Requested Budget to Finance Committee	All funds budget, specify strategic goals/priorities	Jan
Coffee with the Mayor forum	Update the public on current projects/initiatives	Jan
Infrastructure Committee	Finalize long term capital plan and priorities	Feb
HR Committee	Finalize COLA changes for Non Union Employees	Feb
Updated Requested Budget to Finance Committee as required	Ongoing issues, balance, priorities, needs	Feb
Additional department head/committee meetings as needed	Finalize goals and priorities for current budget year	Mar
Refresh projections with new data points through Feb	Projected costs, trends, and assumptions	Mar
Updated Requested Budget to Finance Committee	Finalize goals and priorities for current budget year	Mar
Final Finance Committee presentation if needed	Updated projections, final outlook for budget year	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

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) Continue to fund community reimbursement programs at or above existing levels (22-23)
○ Library/Pool Reimbursements	(D) Create new drainage improvement plans (22-23)
○ Sidewalk/Senior Apron Plowing	(C) Renegotiate vendor fees for programs (22-23)
○ Spring Clean/Brush Programs	(D) Administer/self-fund new community events (22)
○ Donations	(E) Implement/fund programs for at risk community groups and constituents (22-23)
○ IDOT/DHS Grant Programs	
○ 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 evaluate public opinion of service and project priorities (22)
○ Memberships/Licenses	(C) Implement new software solutions, operational workflows and digitized processes (22-23)
○ Software/Hardware Expenses	(D) Pursue professional certifications (22-23)
○ Programming Retainer	(E) Submit audit and budget documents for "best practice" awards programs annually
○ Contractual/Consulting Fees	
○ Operating Supplies	

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 (22-23)
○ Tax Sharing Programs	(B) Utilize civic grants from clean energy aggregation program to fund sustainability reinvestments (22)
○ Civic Grants	(C) Implement Net Zero on City Hall Project (22)
○ Capital Outlays	(D) Leverage public investments and capital grants to facilitate East Av/Joliet Rd improvements (23-25)
○ Professional Fees	
○ Contractual/Consulting Costs	

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

<u>BUDGET RELATED PROGRAMS</u>	<u>OBJECTIVES/MEASURES</u>
○ Motor Fuel Taxes	(A) Update and administer long term capital replacement plans annually
○ Transportation Renewal Program	(B) Implement annual hydrant maintenance and valve exercising programs
○ Maintenance/Contractual	(C) Update long term forecasts for operating funds
○ Infrastructure/Capital Outlays	
○ Operating Capital	

(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>
○ Tax Sharing Reimbursements	(A) Facilitate new sales tax redevelopments (22-23)
○ Bond Abatements	(B) Create funding plan to accelerate repayment of Police Pension UAAL (22-23)
○ Debt Proceeds/Fund Transfers	(C) Maintain overtime costs at < 5% of pretax payroll
○ Overtime Cost Reduction	(D) Utilize TIF Increment or alternative incentive structure to redevelop former City Hall site (20-22)
○ Tax Increment	(E) Outperform investment benchmarks (20-22)
○ Fuel/Gaming Taxes	
○ Investment Income	

PLEASE SEE "DEPARTMENTAL SECTION" OF THIS BUDGET DOCUMENT, ON PAGES 67 THROUGH 136. THE DEPARTMENTAL SECTION SHOWS THE LINKAGE BETWEEN INDIVIDUAL DEPARTMENTAL GOALS AND ACCOMPLISHMENTS WITH THE ENTITY WIDE STRATEGIC GOALS, VISION, AND FOCUS AREAS NOTED. 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 and Electronics Recycling. 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 Retail 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. The City created the 55th Street Commercial TIF last year.
- (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 considered annually based on conditions assessments.
- (5) EFFICIENT AND EQUITABLE FINANCING OF PROGRAMS/ASSETS/SERVICES: When the economic shocks of the Great 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. Total Capital Fund budgeted outlays are just under \$1.65 million this year and there is another \$3MM budgeted in the Water Fund for two large water main relocation projects. Over the past two years, the City Engineer has been assessing and coordinating utility conflict issues with the Illinois Department of Transportation (IDOT). IDOT will be widening East Avenue in the upcoming budget period and the City has to relocate the water main into the parkway so that it is not underneath the road. In addition, this project involves resizing the main from 10 inches to 16 inches, which will improve fire flow in the system and create a 16 inch main from the pump house to Joliet and LaGrange Rds.

Additional capital projects include new equipment and vehicles for the Police and Department and Public Works, seven different street resurfacing projects as the City typically spends \$500K-\$1MM annually on the street resurfacing plan. Other projects include preliminary engineering on grant supported transportation enhancement programs which have become a strategic community supported goal of the City Council. Support for these projects were reiterated over the years through community outreach programs and public hearings. The State has levied new motor fuel taxes in the form of the transportation renewal program of which a portion is given to local communities to help further support infrastructure investments. In addition, the State has granted Rebuild Illinois funds that the City will use to support infrastructure investment over the next few years. In lieu of utilizing these resources in the current budget year operating surpluses will primarily be used from the General Fund on capital needs.

The Mayor and City Council have embraced and committed to a sustainable project approach on the City Municipal Complex. In fact, the City has achieved LEED Gold credentials and the design of the building was altered to achieve a carbon neutral footprint as Illinois' first Net Zero Municipal Complex. City officials and staff sought out and received a grant award from the Illinois Clean Energy Community Foundation in the amount of \$1MM to help cover the higher construction and design costs required to achieve this feat. Shortly after embarking on these initiatives the Mayor created a new Sustainability Committee. Staff proposed and the Committee approved a new Clean Energy Aggregation Plan for the community. All participating residents will be certified with 100% renewable power through the City's purchase of renewable energy credits at no additional costs. In addition, the aggregation supplier will provide the City with a Civic Grant to provide/fund sustainability programs to the community.

Short Term Factors

The financial condition of the State of Illinois continues to be a challenge for local governments. The State is still experiencing prolonged financial difficulties, pension funding issues, and a backlog of unpaid bills. Because of these continued financial concerns, State legislation was passed two years ago to reduce the local government's share of income taxes and sales taxes. In addition, local government debt issues continue to be assessed an Illinois premium from investors (50+ basis point wider yields on comparable credits versus out of state issuers). In response to these State level issues that have impacted local governments as described, the Illinois Municipal League (IML) and other groups have been lobbying for reform. As of this budget cycle the State has restored the local government's share of these revenues. In addition, Federal Stimulus programs will at least temporarily improve the financial condition of the State and provide additional flow through funding to local governments.

BUDGET TRANSMITTAL CONTINUED...

Short Term Factors Continued...

Other 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. Last year COVID operating restrictions affected economically sensitive revenues of which the City has significant exposure. At the onset of the pandemic the City had to assess the economic impact of these restrictions on sales tax, fuel tax, hotel tax, gaming and other revenue streams that were expected to experience significant volatility. Other communities who fund their budget from very stable revenue sources such as property tax were not nearly as vulnerable.

In the year preceding this budget cycle, the City experienced significant volatility in its primary revenue stream (Sales Taxes) and the impact was very disparate across industry sectors – i.e. grocery and home improvement stores thrived while hotels and fueling stations saw significant economic shocks. This volatility and disparity across sectors made it very difficult to forecast revenues in the current budget cycle. The current budget projected revenues very conservatively and was propped up by certain non-reoccurring Federal stimulus funds. It is likely that growth will materialize and that General Fund revenues will far exceed the budget targets. However, this outlook is tempered by transitory inflation, potential FOMC tapering, supply chain issues affecting inventories, and a host of other risk factors. Hence, the conservative approach was welcomed in this budget cycle and still afforded the City to plan capital outlays supported primarily by the General Fund in excess of \$1.6MM.

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 or condition of assets. These longer-term financial plans take the form of the five-year general fund projections and other schedules contained in the debt and capital improvement summary sections that reflect the City's long term plans for resurfacing projects, other governmental, and business-type capital investments.

The long term plan was significantly improved with the completion of a 15 year capital replacement schedule covering all City assets. The department heads, City Engineer, City Administrator, and Finance Director collaborated on this endeavor. This effort was requested by the Finance Committee Chairman to clarify critical capital replacement priorities over the lifecycle of the City's capital assets. Please see the Capital Planning and Long Term Plan/Forecast schedules in this document on pages 137-155 for further details on the plan.

The long term plan acknowledges 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).

BUDGET TRANSMITTAL CONTINUED...

Long Term Considerations and Financial Plans Continued...

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 acknowledging volatility in the real GDP forecast over the next five to ten years. As previously noted, the near term forecast suggests abnormal growth and potential inflation follow by normalized inflation in the 2% Federal Reserve targeted range. 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. Please see the following chart for CBO projections through 2031. For comparative purposes two charts are shown – one reflecting the outlook as of February 2021 (available at the time the budget was put together) and a revised update as of the date that this publication was finalized in July of 2021.

CONGRESSIONAL BUDGET OFFICE (CBO's) ECONOMIC PROJECTIONS FOR CALENDAR YEARS 2020-2030						
CHANGE FROM YEAR TO YEAR (CALENDAR YEAR BASIS) - AS OF FEB 2021						
	ACT 2020	2021	2022	2023	2024-25	2026-31
GROSS DOMESTIC PRODUCT (REAL)	-3.40%	4.60%	2.90%	2.20%	2.30%	1.63%
GROSS DOMESTIC PRODUCT (NOMINAL)	-2.30%	6.30%	4.90%	4.20%	4.40%	3.83%
CONSUMER PRICE INDEX	1.20%	1.90%	2.10%	2.30%	2.35%	2.40%
CORE PCE PRICE INDEX	1.40%	1.50%	1.80%	1.90%	2.05%	2.08%
ANNUAL AVERAGE						
UNEMPLOYMENT RATE	8.10%	5.70%	5.00%	4.70%	4.25%	4.08%
3 - MONTH TREASURY BILLS	0.40%	0.10%	0.10%	0.20%	0.45%	1.73%
10 - YEAR TREASURY NOTES	0.90%	1.10%	1.30%	1.50%	1.95%	3.02%
CHANGE FROM YEAR TO YEAR - AS OF JULY 2021						
	ACT 2020	2021	2022	2023	2024-25	2026-31
GROSS DOMESTIC PRODUCT (REAL)	-3.50%	6.70%	5.00%	1.50%	1.20%	1.57%
GROSS DOMESTIC PRODUCT (NOMINAL)	-2.30%	9.70%	7.20%	3.80%	3.35%	3.72%
CONSUMER PRICE INDEX	1.20%	3.30%	2.50%	2.30%	2.40%	2.38%
CORE PCE PRICE INDEX	1.40%	2.20%	2.00%	2.20%	2.15%	2.07%
ANNUAL AVERAGE						
UNEMPLOYMENT RATE	8.10%	5.50%	3.80%	3.70%	4.10%	4.38%
3 - MONTH TREASURY BILLS	0.40%	0.00%	0.10%	0.20%	0.70%	1.92%
10 - YEAR TREASURY NOTES	0.90%	1.60%	1.90%	2.00%	2.45%	3.20%

BUDGET TRANSMITTAL CONTINUED...

Financial Summary and Overview of Final Budget

The final budget was presented at the Public Hearing, which preceded the regular board meeting on April 28, 2021 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 21 budget year. The City historically amends budgets before year-end to account for unexpected events, carryover projects, and unbudgeted needs that surface, etc. The “Coffee with the Mayor” forum was used throughout the budget cycle to convey budget programs and priorities. In addition, community stakeholders had opportunities to discuss budget priorities, projects, and initiatives at public committee meetings including finance, and infrastructure committees where long term capital plans were discussed.

A Financial snapshot of all City Funds are summarized as follows:

FUND NAME	REVENUES	EXPENDITURES	NET
GENERAL CORPORATE	14,281,134	14,281,134	-
MOTOR FUEL	232,218	-	232,218
HOTEL/MOTEL	264,480	264,480	-
COMMERCIAL TIF	698,830	272,583	426,247
55 TH ST COMMERCIAL TIF	-	20,000	(20,000)
CAPITAL PROJECTS	1,065,877	1,643,500	(577,623)
DRUG FORFEITURE	127,500	127,500	-
WATER	4,698,613	7,150,885	(2,452,272)
SEWER	26,021	31,650	(5,629)
FLAGG CREEK GOLF COURSE	1,322,745	1,322,745	-
TOTAL	22,717,418	25,114,477	(2,397,059)

General Fund (Major/Govt): The approved budget is balanced with nearly \$1.65MM in general fund transfers to support capital projects and equipment expensed through the Capital Project Fund. Revenues were budgeted very conservatively to account for potential post COVID volatility caused by resurgence potential, inflation and supply chain issues, Federal Reserve tapering, and other potential risk factors. If these risk factors and economic volatility do not materialize, the General Fund is likely to outperform the conservative revenue estimates. The General Fund continues to benefit from the City’s participation in health insurance and liability insurance pools where favorable claims activity have resulted in the achievement of below market renewal rates.

Hotel/Motel Fund (Major/Govt): Leisure and business travel was heavily hit last year under the COVID 19 economic shock. Revenues for this fund reflect very conservative rebound estimates. The hotel fund supports local advertising and economic development initiatives and special events. This fund is essentially a second general fund as revenues are unrestricted. Given the significant restriction on special events and gatherings last year, these programs were budgeted very conservatively given potential resurgence risks. The unrestricted operating surplus in this fund is annually transferred to the general fund to further support debt service payments and capital projects.

BUDGET TRANSMITTAL CONTINUED...

Financial Summary and Overview of Final Budget Continued...

Commercial TIF Fund (Major/Govt): Incremental property taxes and EAVs in the TIF District have grown significantly over the past two years. In fact, incremental taxes collected in 2021 have doubled over the 2019 totals. This growth has allowed this fund to cover interest payments to the general fund on a development loan and recently to return principal on the note as well. Principal payments totaled over \$400K in 2021 and could total nearly \$450K by 2022. Property tax year 2020 payable in calendar year 2021 (fiscal year 2022 budget cycle) is a reassessment year for the City. This reassessment cycle could exacerbate tax increment growth in the District this year.

Capital Fund (Major/Govt): An Operating transfer from the General Fund of over \$1MM was projected and made in fiscal year 2021. This transfer created a reserve in the capital fund that will be used in conjunction with the budgeted transfer of just under \$1MM in 2022 to support capital expenditures north or \$1.65MM. Residual funding for the capital projects comes from grant funds. Planned capital projects in this budget cycle include the purchase of a new street sweeper and dump/plow for the department of public works, preliminary design and engineering work on transit oriented developments, and the 2021 street resurfacing program.

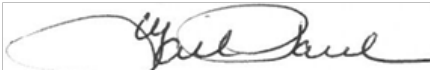
Water Fund (Major/Proprietary): Projected a pass-through rate increase from the Village of McCook/Chicago of 7 cents per thousand. The Water Fund is reflecting a \$2.5MM drawdown after covered the East Avenue water replacement project of just over \$2.2MM and the LaGrange Road main replacement projected at just over \$700K. Reserves are sufficient to absorb this draw down.

Sewer Fund (Major/Proprietary): The Sewer Fund is also reflecting a small potential drawdown of just over \$5.6K after absorbing annual maintenance costs for the sewer inspection program (MWRD).

Flagg Creek (Major/Proprietary): Operations are balanced this year after absorbing just under \$169K in capital outlays/infrastructure improvements and a projected profit sharing distribution to the member governments of \$126K.

In Closing: We would like to extend our 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



Dave Schutter
Finance Director





CITY OF COUNTRYSIDE - PRINCIPAL OFFICIALS

CITY COUNCIL



MAYOR
Sean R. McDermott

WARD 1



ALDERMAN
Tom Frohlich



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

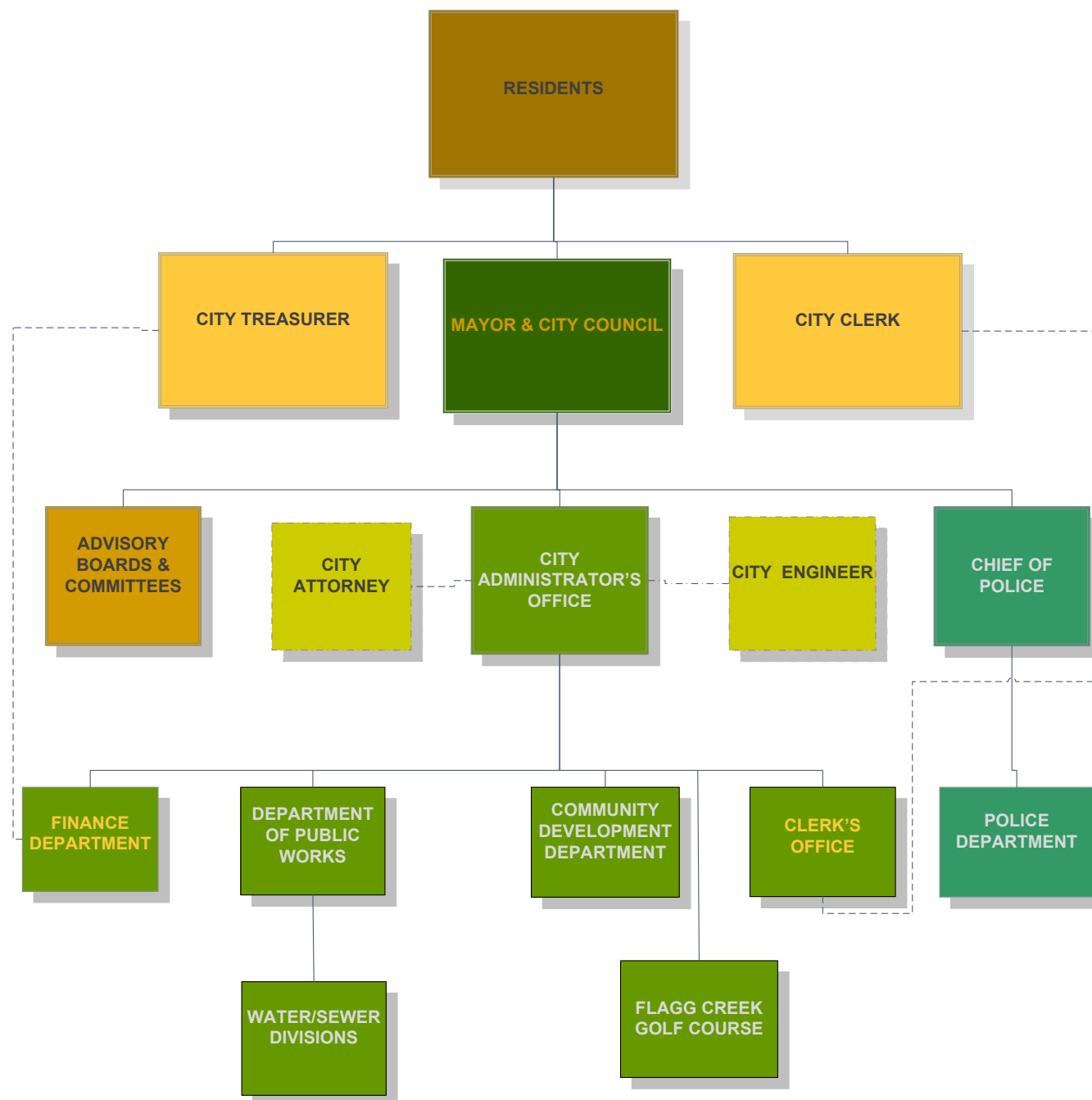


City Treasurer
Caryn Stancik



City Clerk
Elizabeth A. Kmet

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
5,933

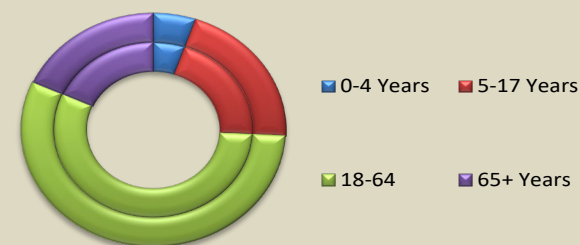
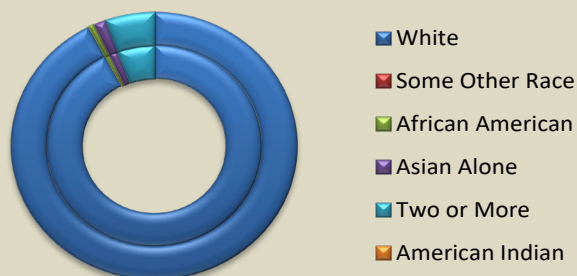
Average
Household
Income
\$60,833

Median
Home
Value
\$228,100

Full Value
Per Capita
\$155,895

Retail Sales
per Capita
\$124,546

Countryside, IL	2019 Census	2010 Census	% Change
Total Population	5,933	5,895	0.64%
(By Race)			
White	5,114	5,215	-1.93%
Some Other Race	-	301	-100.00%
African American	36	185	-80.76%
Asian Alone	77	94	-17.95%
Two or More	309	88	250.59%
American Indian	-	11	-100.00%
Native Hawaiian	-	1	-100.00%
(By Age)			
0-4 Years	309	224	37.73%
5-17 Years	1,222	913	33.87%
18-64	3,322	3,765	-11.77%
65+ Years	1,080	993	8.74%



HOUSING STOCK

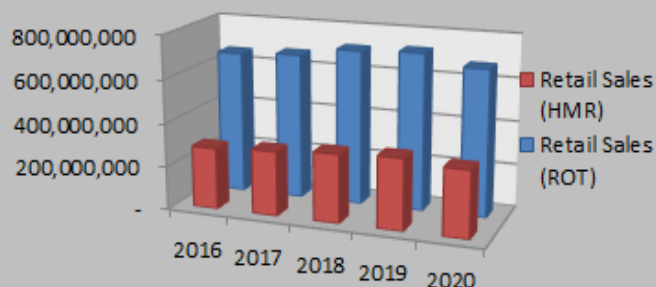
Housing Units (April 1, 2010)	2,493
Owner Occupied Rate (2015-2019)	72.6%
Median Value (2015-2019)	228,100
Median Monthly Gross Rent (2015-2019)	1,058

EDUCATIONAL ATTAINMENT

High School or Higher (Countryside)	90.2%
High School or Higher (United States)	88.0%
Bachelors or Higher (Countryside)	29.2%
Bachelors or Higher (United States)	32.1%

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

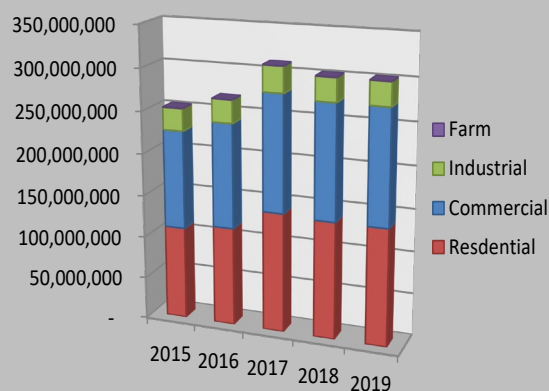
(Source: the City)

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
2020 (2019 Tax Year)

Taxpayer	Total Equalized Assessed	Percentage of Total	
	Value	Rank	EAV
Simon Property Group	11,681,263	1	3.79%
Pearlshire Countryside	5,679,896	2	1.84%
VIP Oakton	5,510,020	4	1.79%
IRC Salem Square, LLC	5,400,916	5	1.75%
Cubsmart	5,146,737	6	1.67%
7978 Associates XIXLLC	4,321,416	7	1.40%
Countryside Lodging	4,096,653	8	1.33%
Home Depot USA Tax Dept.	3,979,430	8	1.29%
Autobarn Countryside	3,695,283	9	1.20%
LaGrange Properties LLC	3,522,018	10	1.14%
TOTAL TOP 10	53,033,632		17.20%
TOTAL EAV	308,304,385		

EAV BY PROPERTY CLASSIFICATION



COMMUNITY PROFILE CONTINUED...



COMMUNITY PROFILE CONTINUED...



COMMUNITY PROFILE CONTINUED...

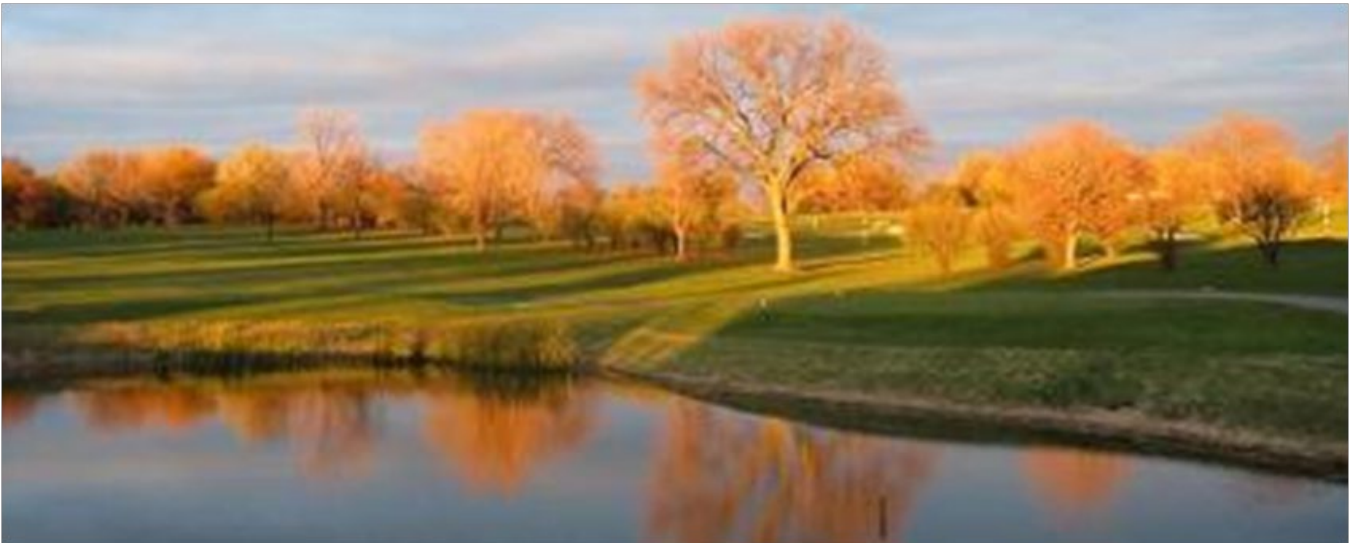




COUNTRYSIDE
CHICAGO'S WESTERN GATEWAY

CITY OF COUNTRYSIDE 2022 ANNUAL BUDGET

COMMUNITY PROFILE CONTINUED...



FUND STRUCTURE AND FINANCIAL POLICIES

The following chart highlights the City's Fund Structure and related Budget Basis of accounting. All funds are budgeted on the "government funds basis" – modified accrual/current resource measurement focus. At year-end proprietary funds are converted to the GAAP basis & the full economic resource measurement focus. Schedules in both the budget and the audit document reconcile the two.

FUND	PURPOSE	BUDGET BASIS/ MEASUREMENT FOCUS	ACCOUNTING BASIS/ MEASUREMENT FOCUS	FUND BALANCE REQUIREMENT	% BASED ON 4/30/20 AUDIT
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	78% of Budgeted (FY 22) Expenses
Hotel/Motel (Major)	Funds Community Events, Business Development, and Capital Projects	Modified Accrual / Current Resource Measurement	Modified Accrual / Current Resource Measurement	N/A	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	N/A
Capital Fund (Non-Major)	Capital expenditures supported by General/ Hotel Fund and Grants	Modified Accrual / Current Resource Measurement	Modified Accrual / Current Resource Measurement	(N/A) Supported by Fund Transfers Annually	(N/A) Supported by Fund Transfers Annually
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	(N/A) Expenditures Budgeted Bi-Annually	(N/A) 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	(N/A) Supported by Fund Transfers Annually	(N/A) 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	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	62% of Budgeted (Fy 22) 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	(.04%) of Budgeted (FY 22) 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.	(\$146,899) Largely Caused by GASB 68 Recognition

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 Motor Fuel Tax Fund, Drug Forfeiture Fund, and the 55th Street Commercial TIF Fund.

The City Council is required to adopt a final budget at the last meeting in April preceding the budget year. Annual appropriated budgets are adopted at the fund level for all funds except the Police Pension Fund. The annual appropriated budget 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. If drawdowns 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 demonstrating that projected 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 annual audit 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 15, that must be formally approved by the City and Park District no later than the close of the fiscal year. As appropriate, the City's Finance Committee reviews subsequent budgets for the fund and the final budget is contingent on approval by both the City and the Park District.

Pursuant to the amended operating agreement between the parties on June 11, 2014, the City became 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 City Administrator or as otherwise designated by same. Personnel of the golf course are employees of the City, 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 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 cost 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: non-spendable 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 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 Infrastructure 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 drawdowns 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 2022 ANNUAL BUDGET

FINANCIAL SUMMARY - ALL CITY FUNDS BY TYPE

FUND	ACCT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 FYTD	2021 FYE PROJ	2022 BUDGET
REVENUES							
	TOTAL PROPERTY TAXES	368,426	752,938	617,908	350,383	769,988	691,391
	TOTAL SALES TAXES	9,451,242	9,302,183	9,572,331	7,450,495	9,365,289	9,572,331
	TOTAL OTHER LOCAL TAXES	1,943,378	1,887,258	2,020,000	1,301,414	1,685,750	1,829,480
	TOTAL LICENSES & PERMITS	473,669	439,532	455,804	465,693	558,763	502,672
	TOTAL INTERGOVERNMENTAL REVENUES	1,977,321	1,950,463	2,163,102	1,612,695	1,964,428	2,185,504
	TOTAL CITY-CHARGES FOR SERVICES	5,727,584	5,439,744	5,718,976	4,996,650	5,820,270	5,942,081
	TOTAL RECREATION-CHARGES FOR SERVICES	72,216	44,524	21,943	-	-	54,160
	TOTAL FINES AND FORFEITURES	108,376	121,347	111,500	67,288	81,990	96,250
	TOTAL NET INVESTMENT INCOME	997,497	922,405	622,445	318,390	502,706	476,931
	TOTAL OTHER REVENUES	350,841	570,858	278,884	150,687	150,169	232,303
	TOTAL OTHER FINANCING SOURCES	12,969,185	2,417,361	1,394,667	-	969,694	1,134,316

TOTAL REVENUES - ALL CITY FUNDS	21,470,550	21,431,252	21,582,893	16,713,695	20,899,353	21,583,102
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TOTAL REVENUES AND OFS - ALL CITY FUNDS	34,439,735	23,848,613	22,977,560	16,713,695	21,869,047	22,717,418
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EXPENDITURES							
	SUBTOTAL SALARIES AND BENEFITS	7,985,486	8,233,825	8,555,387	7,309,010	8,639,604	8,914,288
	TOTAL OPERATING EXPENSES	6,790,342	6,310,667	6,806,916	4,693,455	6,490,954	7,046,934
	TOTAL CAPITAL OUTLAYS	15,561,328	6,119,628	3,966,592	1,139,764	1,131,939	4,974,850
	TOTAL DEBT SERVICE COSTS	2,556,340	2,973,238	3,115,147	2,909,733	3,011,373	2,989,089
	TOTAL - OTHER FINANCING USES (OFU)	2,858,497	2,326,378	1,394,667	(100,000)	969,694	1,189,316

TOTAL EXPENSES - ALL CITY FUNDS	32,893,496	23,637,358	22,444,042	16,051,962	19,273,870	23,925,161
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TOTAL EXPENSES & OFU - ALL CITY FUNDS	35,751,993	25,963,736	23,838,709	15,951,962	20,243,564	25,114,477
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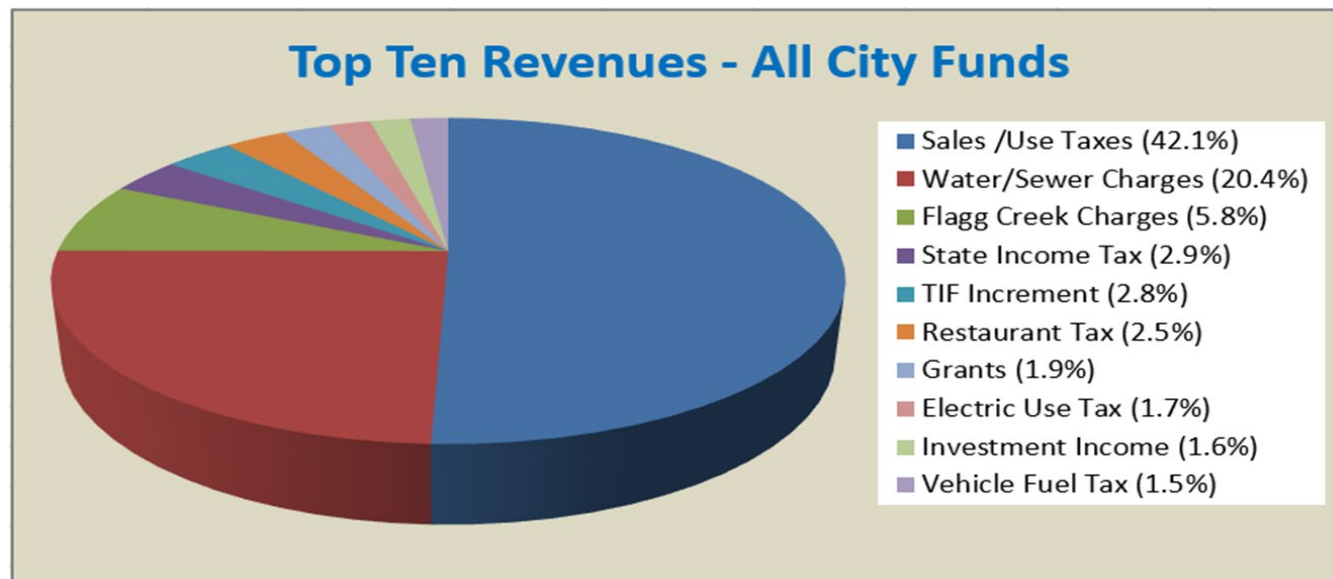
TOTAL SURPLUS / (DEFICIT) BUDGET BASIS	(1,312,258)	(2,115,123)	(861,149)	761,733	1,625,483	(2,397,058)
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ADJUSTMENTS TO GAAP BASIS	2019 ACT	2020 ACT	2021 BUDG	2021 FYTD	2021 PROJ	2022 BUDG
CAPITALIZE ASSETS	9,910	-	-	-	-	-
DEPRECIATION/AMORTIZATION EXPENSE	(721,950)	(595,911)	-	-	-	-
BOND PRINCIPAL PAYMENTS	285,000	300,000	-	-	-	-
PENSION EXPENSE	11,102	(13,500)	-	-	-	-
TOTAL ADJUSTMENTS TO GAAP BASIS	(415,938)	(309,411)	-	-	-	-
CHANGE IN NET POSITON GAAP BASIS	(1,728,196)	(2,424,534)	(861,149)	761,733	1,625,483	(2,397,058)

UNRESTRICTED FUND BALANCE, MAY 1	6,086,229	6,454,316	7,893,882	7,893,882	7,893,882	9,519,365
PLUS CHANGE IN NET POSITION	(1,728,196)	(2,424,534)	(861,149)	761,733	1,625,483	(2,397,058)
LESS CHANGES TO RESTRICTED FUND BAL (1)	2,096,283	3,864,100	-	-	-	-
UNRESTRICTED FUND BALANCE, APRIL 30	6,454,316	7,893,882	7,032,733	8,655,615	9,519,365	7,122,307

(1) ADJUSTMENT THAT RECONCILES TO AUDITED BALANCES FOR FY(S) 2018&2019. FOR FY 2020 PROJECTIONS AND FY2021 BUDGET, ADJUSTMENT IS MADE TO RECONCILE CHANGE IN NET POSITON CAUSED BY CHANGES IN RESTRICTED FUND BALANCE.

REVENUE ANALYSIS



The top ten individual sources account for 83.3% of total City revenues (excluding interfund transfers). Details on these revenue sources are highlighted below.

1. Sales Taxes

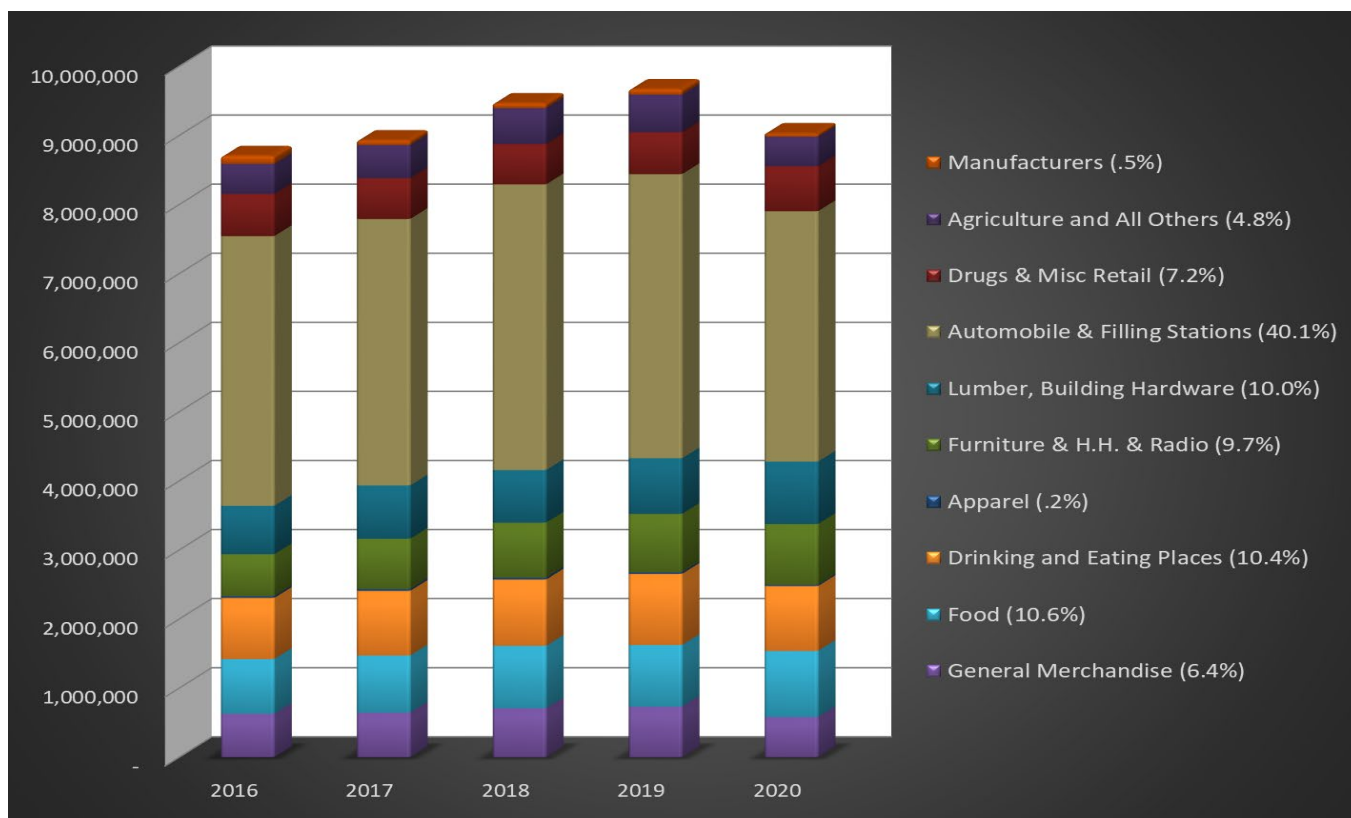
Sales taxes are generated from the State of Illinois imposed 6.25% sales tax – 1% of which is distributed to municipalities on the point of sale basis. Additionally, the City imposes a .75% home rule sales tax permitted by state law for Home Rule communities. The home rule sales tax excludes packaged food items (not intended for consumption on premises), prescription drugs, and titled vehicles. Sales taxes last year were significantly volatile based on the operating restrictions brought about by the COVID 19 pandemic. The volatility however was extremely disparate amongst industry sectors. For example, lumber/building/hardware retailers and grocers showed significant growth pairing losses with fueling stations, hotels, restaurants, etc. Based on perceived risks including supply chain disruptions, sales taxes were budgeted flat with FY 2019.

It should also be noted that sales taxes represent approximately 68% of total General Fund revenues and based on Illinois Department of Revenue data, approximately 42.5% of total city sales taxes are generated from the Automobile/Filing Station industry code. As such, nearly 18% of total City 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. Trends in other sectors and revenue sources are providing diversification.

Within the last few years, several new retailers 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 are testament to the success of those efforts. It should also be noted that the City 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 LaGrange Highlands. The chart below reflects the assumptions for the current year.

User Type	Usage	Rate/1,000	Revenue
Single Family Residential	75,859	7.48	567,204
Multi-Family Residential	65,909	9.57	630,724
Commercial < 20K Gallons	26,388	10.87	265,839
Commercial > 20K Gallons	123,675	12.07	1,286,133
Wholesale (IHP and LAG)	243,314	6.54	1,592,016
Subtotal	535,145		4,341,916
Plus Minimum Charges		\$5/Meter	179,724
Other Non-Metered Revenues			
Net Budgeted Revenues			4,521,640

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 consistent with last year's consumption based on 2020 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 1.104% last year, 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 2 cents/thousand for a total projected increase of 1.35%. 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

When going through the budget cycle this year, several capital projects were identified by the General Manager and Golf Course Superintendent. To help cover these outlays, the Advisory Board decided to look at raising certain revenue sources following receipt and review of a comparative study performed by the Golf Course General Manager. After reviewing the study of comparable greens fees and cart fee rates, the Advisory Board decided to raise non-resident greens fees by \$1 across the board as well as to raise cart fees by \$1 as well. Revenue growth is expected this year as COVID has brought a resurgence to golf course properties.

4. State Income Tax

The State of Illinois, through the Illinois Department 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. The FY 2021 projections showed growth through COVID despite high unemployment rates offset by stimulus and high employment rates in higher paying positions. The FY 2022 budget reflect continued elevated levels on income tax collections projected by the IML. The IML forecast covering this budget year was pegged at \$110.90/capita.

5. TIF Increment

TIF Increment in the Commercial TIF District has doubled over the past two years primarily from the development/relocation of the Ettleson Hyundai dealership into the District. Several years ago, the General Fund lent development dollars to the district. The revenue growth is allowing the District to repay principal and interest to the General Fund included in the investment income revenue line item highlighted below.

6. 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 applies to food sales that could be consumed "on premise." The restaurant tax receipts have grown significantly since their inception in 2009. However, due to the COVID 19 operating restrictions eat in restaurants were challenged while drive through and carry out businesses thrived. Given some looming risks restaurant taxes were budgeted very conservatively for FY 2022 although the industry may prove to show significant growth from pent up demand.

REVENUE ANALYSIS CONTINUED...

7. Grant Revenues

Last year the City received CARES Act funds through Cook County and PPE and Police Overtime reimbursements from FEMA under the emergency declaration. This budget year the City is anticipating to receive American Rescue Plan Act (APRA) funds of about \$365K, which could be used for the provision of public safety services to the extent of lost revenue.

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 tax declined in 2019 & 2020 but rebounded slightly in FY 2021. The FY 2022 budget is flat with last year.

9. Investment Income

Investment Income is generated from bank balances, pooled money market accounts, the City's self-directed fixed income portfolio, and from the general fund loan to the TIF Fund which is indexed to the prime rate (Fed Funds Rate + 3%). The FOMC reduced the Fed Funds Rate by 2% last year, which affected interest from the TIF Fund. Falling rates can also produce capital appreciation in the City's Fixed Income portfolio.

10. 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. Fuel Taxes fell precipitously last year (25-30% off normal levels). FY 2022 is conservative at 20% off normal (pre-pandemic) levels.

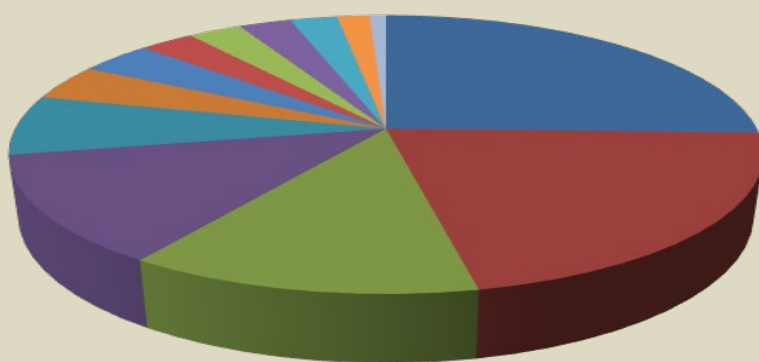
11. Building Permits

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 years 2019, and 2020. The pandemic brought about considerably high construction values last year. Given the volatility year over the City always budgets this item very conservatively and reaps benefits when it outperforms the budget.

HISTORICAL PERMIT ACTIVITIES					
	FY 2018	FY 2019	FY 2020	PROJ FY 21	BUDGET 22
Permits Issued	479	500	468	478	-
Construction Value	21,968,027	9,051,532	8,513,917	11,458,163	-
Average Value	45,862	18,103	18,192	23,971	-
Permit Fees	390,541	145,296	134,149	212,270	140,000

EXPENSE ANALYSIS

Expense Analysis - All City Funds



Salaries/Benefits (25.5%)
Capital Outlays (21.2%)
Debt Service (12.8%)
Water Purchases (12.5%)
Pension Expense (6.9%)
Insurance Benefits (4.1%)
Contractual/Consulting (3.8%)
Contractual Tax Sharing (2.8%)
Maintenance/Utilities (2.8%)
Supplies/Inventory (2.7%)
Professional Fees (2.4%)
Outsourced Services (1.7%)
Community Relations (.8%)

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 16	FY 17	FY 18	FY 19	FY 20	FY 21
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	3.00
Municipal Building	0.00	0.00	0.00	0.00	1.00	1.00
	10.00	10.00	10.00	10.00	11.00	11.00
Public Safety						
Police Officers	24.00	24.00	24.00	24.00	24.00	24.00
Civillians	10.00	8.00	8.00	8.00	8.00	8.00
	34.00	32.00	32.00	32.00	32.00	32.00
Public Works						
Streets	9.00	9.00	9.00	9.00	8.00	9.00
	9.00	9.00	9.00	9.00	8.00	9.00
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	54.00	54.00	54.00	54.00	55.00

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. For part of FY 2020, we reduced staff by one head count temporarily based on the departure of the former Deputy Clerk and a restructuring of the Assistant Administrator's duties. During that period, we also temporarily reduced our head count in the public works department from a retirement but transitioned in a new position to manage the City Hall facility. For budget year 2021, we brought in a new Building Commissioner position and part time code enforcement staff (to provide formerly outsourced services). The City projected significant savings from this transition in the \$180K range.

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 Department and the Maintenance Department 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									
	General	General	General	General						
	Fund /	Fund /	Fund /	Fund /	Building	Water	Sewer	Flagg	Flagg	Flagg
	General	Public	Public	Planning	Fund /	Fund /	Creek Golf	Creek	Creek	Total
	Admin	Works	Safety	Zoning	Operations	Operations	Course	Concession	Maint	%
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%

EXPENSE ANALYSIS CONTINUED...

Personnel Costs Continued...

The IMRF employer contribution rate was finalized at 10.91% versus 13.25% in the prior year - the SLEP employer contribution rate was finalized at 9.61% versus 10.51% in the prior year. The significant decrease can be attributed to the fund's investment performance last year. The decline in the employer contribution rate was felt most acutely in the Public Works department as it has the largest concentration of wages subject to the IMRF employer contribution rate. The Police Pension contribution was estimated per the last actuarial report at 47.25% as a level percentage of projected payroll. Projected Police payrolls were based on actual contractual COLA increases and step table rates for departmental personnel.

Capital Outlays:

Project Description	Fund	Amount	Funding Source
Street Resurfacing Projects (Capital)	Capital	1,053,500	General Fund
STP East Avenue Grant - Local Share	Capital	100,000	General Fund
Police Equipment & Vehicles	Capital	65,000	General Fund
Police Squad Replacements	Asset Forf	127,500	Asst Forf Fund
DPW Equipment	Capital	385,000	General Fund
Water Main Replacements	Water	3,015,000	Water Reserves
FCGC - Equipment/Vehicle Replacements	FCGC	67,350	User Charges
FCGC - Infrastructure Improvements	FCGC	132,500	User Charges
Project Totals		4,945,850	

Water Purchases:

Once estimated consumption levels are projected (flat with the prior calendar year ended in December of 2019), 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 93.3% of total gallons purchased. For the 2022 budget year, the City estimates that it will bill out approximately 516 million gallons at the tiered rates, and purchase approximately 553 million gallons at the current Village of McCook projected pass through rate of \$5.27 per thousand.

Debt Service:

Debt Service costs are based on level annual debt service for the City's outstanding debt which now includes five Corporate General Obligation issues and a General Obligation Water Bond. The City refunded most of the Series 2014 Taxable General Obligation Bonds at a present value savings of just under \$2MM. Budgetary debt service will still total roughly \$2.4MM annual and the City chose to use the interest rate savings to retire the taxable bonds 6 years faster than the prior maturity.

Professional Fees:

Professional fees are budgeted for engineering, legal, audit fees, etc. From 2014 FYE through FYE 2018 legal fees had grown to become a significant percentage of the general fund budget from previously noted litigation activities where the City was the Plaintiff (Police Pension Spike/Malpractice Suit against former City Attorney/Swanson Pension Matter). At the conclusion of FYE 2018 all significant litigation matters were concluded with favorable results to the City's operating budget.

EXPENSE ANALYSIS CONTINUED...

Outsourced Services:

The City previously outsourced code enforcement activities. As noted in the detail in the community development departmental section, the building commissioner and code enforcement functions have now been moved in-house. Other aforementioned outsourced functions have been continued on a contract basis such as the IT function and Dispatch Services now through LTACC.

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. As of the close of the 2021 fiscal year, there are four agreements remaining—the Westfield Ford agreement, the Phelan Dodge agreement, the Napleton Mazda agreement, and the Countryside Mitsubishi 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 over 70 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 the deductible at \$50K per occurrence for the past six years. The City has achieved significant total cost savings from deductible increases.



CITY OF COUNTRYSIDE 2022 ANNUAL BUDGET

GENERAL FUND - FINANCIAL SUMMARY

REVENUES	2019 ACT	2020 ACT	2021 BUDG	2021 PROJ	2022 BUDG	21/22 VAR
PROPERTY TAXES	58,230	57,303	60,000	57,000	57,000	(3,000)
SALES TAXES	9,451,242	9,302,183	9,572,331	9,365,289	9,572,331	-
OTHER LOCAL TAXES	1,641,263	1,608,135	1,685,000	1,590,750	1,620,000	(65,000)
LICENSES & PERMITS	473,669	439,532	455,804	558,763	502,672	46,868
INTERGOVERNMENTAL REVENUES	1,201,938	1,163,518	1,233,163	1,434,958	1,726,035	492,872
CHARGES FOR SERVICES	115,431	111,584	122,000	70,300	90,850	(31,150)
RECREATION - CHARGES FOR SERVICES	72,216	44,524	21,943	-	54,160	32,217
FINES AND FORFEITURES	108,376	121,347	111,500	81,990	96,250	(15,250)
NET INVESTMENT INCOME	578,655	635,947	487,295	386,295	369,906	(117,389)
OTHER REVENUES	148,879	385,949	93,430	49,392	86,930	(6,500)
OTHER FINANCING SOURCES (OFS)	190,000	261,883	200,000	50,000	105,000	(95,000)
TOTAL REVENUES AND (OFS)	14,039,899	14,131,905	14,042,466	13,644,737	14,281,134	238,668
EXPENDITURES	2019 ACT	2020 ACT	2021 BUDG	2021 PROJ	2022 BUDG	21/22 VAR
LEGISLATIVE	108,338	182,356	199,016	172,279	220,405	21,389
CITY CLERK	243,146	260,283	278,992	263,745	281,364	2,372
FINANCE	286,964	292,375	313,145	296,334	310,543	(2,602)
FINANCE - OTHER FINANCING USES (OFU)	3,475,617	3,922,293	3,590,335	3,315,362	3,426,149	(164,186)
BOARD OF POLICE & FIRE COMM	5,604	19,174	4,815	25,715	6,505	1,690
PLANNING & ZONING	25,761	31,295	71,230	26,955	53,122	(18,108)
GENERAL ADMINISTRATION	2,605,427	2,781,525	2,928,331	2,899,916	3,086,201	157,870
IT SERVICES	183,038	245,216	263,845	214,883	222,249	(41,596)
COMMUNITY DEVELOPMENT	607,073	488,978	427,521	440,169	462,976	35,455
POLICE	3,952,831	3,838,955	3,901,004	3,873,484	4,047,364	146,360
PUBLIC WORKS	1,598,198	1,658,905	1,794,912	1,793,429	1,889,041	94,129
E.S.D./ETSB	304,469	306,702	269,320	322,466	275,215	5,895
TOTAL EXPENSES	9,920,849	10,105,764	10,452,131	10,329,375	10,854,985	402,854
TOTAL EXPENSES AND (OFU)	13,396,466	14,028,057	14,042,466	13,644,737	14,281,134	238,668
FUND BALANCE SUMMARY	2019 ACT	2020 ACT	2021 BUDG	2021 PROJ	2022 BUDG	21/22 VAR
BEGINNING UNRESTRICTED FUND BALANCE	10,291,422	10,834,987	11,199,300	11,199,300	9,373,300	(1,826,000)
GENERAL FUND SURPLUS (DEFICIT)	643,433	103,848	-	-	-	-
LESS (INC)/DEC IN RESTRICTED FUND BALANCE	(99,868)	260,465	-	(1,826,000)	-	-
ENDING UNRESTRICTED FUND BALANCE	10,834,987	11,199,300	11,199,300	9,373,300	9,373,300	(1,826,000)
		11,199,300	-			
CASH FLOW SUMMARY	2019 ACT	2020 ACT	2021 BUDG	2021 PROJ	2022 BUDG	21/22 VAR
BEGINNING CASH AND INVESTMENTS	7,771,343	8,100,665	8,884,292	8,884,292	9,542,439	658,147
SURPLUS (DEFICIT) CURRENT YEAR	643,433	103,848	-	-	-	-
(INCREASE) DECREASE IN CURR ASSETS	(266,602)	90,602	-	-	-	-
INCREASE (DECREASE) IN CURR LIABILITIES	49,762	326,019	-	-	-	-
(INCREASE) DECREASE INTERFUND ACTIVITIES	(97,271)	263,158	206,429	658,147	426,247	219,818
NET CHANGE IN CASH AND INVESTMENTS	329,322	783,627	206,429	658,147	426,247	219,818
ENDING CASH AND INVESTMENTS	8,100,665	8,884,292	9,090,721	9,542,439	9,968,686	877,965

GENERAL FUND SUMMARY CONTINUED...

General Fund Revenue, Expense, and Fund Balance Summary:



The Top 5 individual revenue sources in the general fund represent approximately 81.35% of General Fund Revenues.

Revenue	Estimated Revenues	% of GF Revenues
Sales Tax	9,572,331	67.03%
State Income Tax	653,756	4.58%
Restaurant Tax	575,000	4.03%
Grant Revenue	431,760	3.02%
Electrical Use Tax	385,000	2.70%
Investment Income	369,905	2.59%
Vehicle Fuel Tax	350,000	2.45%
State Gaming Tax	315,000	2.21%
Licenses/Permits	502,672	3.52%
Intergovernmental	325,520	2.28%
Other Local Taxes	310,000	2.17%
Other Revenue	248,930	1.74%
Charges for Service	145,010	1.02%
Fines/Forfeitures	96,250	0.67%
Total	14,281,134	100.00%

Expense Category	Amount	% of GF
Salaries, Payroll Taxes, Other Benefits	5,356,754	37.51%
Police Pension Employer Contribution	1,281,027	8.97%
IMRF Employer Contribution	269,169	1.88%
Employer Contribution Health Insurance	870,406	6.09%
Debt Service	2,396,833	16.78%
Capital Outlays *	965,877	6.76%
Supplies, Utilities, and Maintenance	754,373	5.28%
Contractual – IT/Dispatch Services	447,857	3.14%
Contractual – Tax Sharing Agreements	658,802	4.61%
Professional Fees	501,502	3.51%
Risk Management	136,271	0.95%
Other	642,263	4.50%
TOTAL	14,281,134	100%

Personnel costs represent nearly 54% of General Fund Expenses.

Debt service costs represent 16.8% of total general fund expenses & 14.3% of total combined government fund expenses.

FY 2022 Budget is balanced.

Fund Balance: Unrestricted fund balance projected through fiscal 2021 is expected to be retained at 2020 levels on a conservative basis. More likely, a surplus will be achieved. Beginning unrestricted fund balance at FY 2022 is expected to be in excess of \$11.2MM with beginning cash and investment balances of \$8.8MM or 72.5% of budgeted expenses – these reserves provide significant financial flexibility.

HOTEL/MOTEL FUND - FINANCIAL SUMMARY

REVENUES	2019 ACT	2020 ACT	2021 BUDG	2021 PROJ	2022 BUDG	21/22 VAR
HOTEL/MOTEL TAXES	302,115	279,123	335,000	95,000	209,480	(125,520)
SPONSORSHIP REVENUE	54,890	46,765	42,500	-	25,000	(17,500)
NET INVESTMENT INCOME	32,119	41,857	30,000	14,000	30,000	-
TOTAL REVENUES AND (OFS)	389,124	367,745	407,500	109,000	264,480	(143,020)
EXPENDITURES	2019 ACT	2020 ACT	2021 BUDG	2021 PROJ	2022 BUDG	21/22 VAR
SALARIES AND OVERTIME	14,331	12,029	12,500	-	-	(12,500)
ADVERTISING EXPENSES	45,055	23,925	49,000	36,020	44,000	(5,000)
SPECIAL EVENTS	99,860	93,144	96,300	-	47,480	(48,820)
OTHER COMMUNITY RELATIONS	39,639	57,527	49,700	22,980	13,000	(36,700)
TAX SHARING EXPENSES	-	-	-	-	-	-
TRANSFER OUT TO OTHER FUNDS	190,000	180,000	200,000	50,000	160,000	(40,000)
TOTAL EXPENSES AND (OFU)	388,885	366,625	407,500	109,000	264,480	(143,020)
FUND BALANCE SUMMARY	2019 ACT	2020 ACT	2021 BUDG	2021 PROJ	2022 BUDG	21/22 VAR
BEGINNING UNRESTRICTED FUND BALANCE	1,306,369	1,306,462	1,307,436	1,307,436	1,307,436	-
HOTEL/MOTEL FUND SURPLUS (DEFICIT)	239	1,120	-	-	-	-
LESS CHANGE IN RESTRICTED FUND BALANCE	(146)	(146)	-	-	-	-
ENDING UNRESTRICTED FUND BALANCE	1,306,462	1,307,436	1,307,436	1,307,436	1,307,436	-
CASH FLOW SUMMARY	2019 ACT	2020 ACT	2021 BUDG	2021 PROJ	2022 BUDG	21/22 VAR
BEGINNING CASH AND INVESTMENTS	1,241,107	1,285,098	1,316,477	1,316,477	1,316,477	-
SURPLUS (DEFICIT) CURRENT YEAR	239	1,120	-	-	-	-
(INCREASE) DECREASE IN CURR ASSETS	32,534	10,774	-	-	-	-
INCREASE (DECREASE) IN CURR LIABILITIES	11,218	19,485	-	-	-	-
NET CHANGE IN CASH AND INVESTMENTS	43,991	31,379	-	-	-	-
ENDING CASH AND INVESTMENTS	1,285,098	1,316,477	1,316,477	1,316,477	1,316,477	-

Revenue, Expense and Fund Balance Summary:

The hospitality industry was hit very hard by the pandemic last year. There are two hotels currently in the City – the Holiday Inn and the Best Western on Joliet Road. Combined hotel tax receipts were collected at approximately 51% of the prior year total. The Holiday Inn was down 69% while the Best Western was down by just over 25%. The Hotel fund supports community development, tourism, and advertising initiatives as well as special/community events such as the Easter Egg Hunt, Winterfest at the Golf Course, the St. Patrick's Day Parade, the Children's Christmas Party, etc. Given the significant decline in hotel tax receipts combined with restrictions on congregations, the majority of these events were either cancelled or significantly scaled back. The net effect was a significant decline in revenues coupled with a significant decline in expenses.

The Hotel Fund is essentially a second general fund as the revenues are unrestricted. Historically Hotel tax surpluses have been used in conjunction with General Fund sources to support capital expenses and pursuant to the issuance of the 2017/2018 Series bonds surpluses have been used to help cover debt service on these bonds issued to build the new City Hall facility. Fund balance historically remains neutral as the size of the transfer to the General Fund is limited to the available annual surplus.

COMMERCIAL TIF FUND - FINANCIAL SUMMARY

REVENUES	2019 ACT	2020 ACT	2021 BUDG	2021 PROJ	2022 BUDG	21/22 VAR
INCREMENTAL PROPERTY TAX	310,196	695,635	557,908	712,988	634,391	76,483
INTEREST INCOME	1,294	1,528	1,000	1,000	1,000	-
MISCELLANEOUS INCOME	-	-	-	-	-	-
OPERATING TRANSFER IN	-	-	-	192,364	63,439	63,439
TOTAL REVENUES AND (OFS)	311,490	697,163	558,908	906,352	698,830	139,922
EXPENDITURES	2019 ACT	2020 ACT	2021 BUDG	2021 PROJ	2022 BUDG	21/22 VAR
PROFESSIONAL SERVICES	1,034	800	1,000	500	1,000	-
CONTRACTUAL/CONSULTING	510	530	550	550	45,127	44,577
DEBT SERVICE	406,681	381,899	350,929	247,155	226,456	(124,473)
CAPITAL OUTLAYS	-	-	-	-	-	-
TOTAL EXPENSES AND (OFU)	408,225	383,229	352,479	248,205	272,583	(79,896)
FUND BALANCE SUMMARY	2019 ACT	2020 ACT	2021 BUDG	2021 PROJ	2022 BUDG	21/22 VAR
BEGINNING UNRESTRICTED FUND BALANCE	(7,784,609)	(7,881,345)	(7,567,409)	(7,567,409)	(6,909,262)	658,147
COMMERCIAL TIF FUND SURPLUS (DEFICIT)	(96,736)	313,936	206,429	658,147	426,247	219,818
ENDING UNRESTRICTED FUND BALANCE	(7,881,345)	(7,567,409)	(7,360,980)	(6,909,262)	(6,483,015)	877,965
CASH FLOW SUMMARY	2019 ACT	2020 ACT	2021 BUDG	2021 PROJ	2022 BUDG	21/22 VAR
BEGINNING CASH AND INVESTMENTS	28	563	201	201	201	-
SURPLUS (DEFICIT) CURRENT YEAR	(96,736)	313,936	206,429	658,147	426,247	219,818
(INCREASE) DECREASE IN CURR ASSETS	-	-	-	-	-	-
INCREASE (DECREASE) INTERFUND PAYABLE	97,271	(314,298)	(206,429)	(658,147)	(426,247)	(219,818)
NET CHANGE IN CASH AND INVESTMENTS	535	(362)	-	-	-	-
ENDING CASH AND INVESTMENTS	563	201	201	201	201	-

Revenue, Expense, and Fund Balance Analysis:

Incremental taxes in the TIF fund have more than doubled since fiscal year 2019. Recent growth has come from triennial reassessment year 2017 and the completion of the Ettleson redevelopment project. This project involved the purchase of City owned property that carried a zero frozen or base value and was improved to include a new 25,000 sq. ft. Hyundai dealership in the LaGrange Road retail corridor. The TIF redevelopment also includes the City Center Redevelopment project completed in 2016, which boasts more than 60,000 sq. ft. of retail space.

In the infancy of the TIF District, the City's general fund lend money to the fund to help facilitate redevelopment of blighted properties. As of last year, the principal balance on the interfund note was just shy of \$8MM and carries an interest rate indexed to 3% over the Fed Funds Rate (Prime Rate). Last year the Federal Reserve reduced the Fed Funds rate by 2% bring the rate to near zero. The Fed move significantly reduced the interest carry on the TIF note and consequently affected interest income in the General Fund. The reduction in interest rates allowed the District to repay more principal on the General Fund note thereby significantly increasing the fund balance in this TIF District. Tax Year 2020 for property taxes payable in calendar year 2021 (fiscal year 2022) will represent a Triennial Reassessment year which is expected to increase property value and hence incremental tax collections in the district. Future increment growth will help increase fund balance further.

CAPITAL IMPROVEMENT FUND - FINANCIAL SUMMARY

REVENUES	2019 ACT	2020 ACT	2021 BUDG	2021 PROJ	2022 BUDG	21/22 VAR
BOND PROCEEDS	10,231,580	-	-	-	-	-
GRANT REVENUE	462,609	423,937	584,000	126,089	100,000	(484,000)
NET INVESTMENT INCOME	264,929	100,235	-	-	-	-
OPERATING TRANSFERS IN (OFS)	2,539,105	2,146,378	1,194,667	727,330	965,877	(228,790)
TOTAL REVENUES AND (OFS)	13,498,223	2,670,550	1,778,667	853,419	1,065,877	(712,790)
EXPENDITURES	2019 ACT	2020 ACT	2021 BUDG	2021 PROJ	2022 BUDG	21/22 VAR
FINANCE DEPARTMENT (CITY HALL PROJECT)	14,230,450	4,765,244	550,000	357,310	-	(550,000)
GENERAL ADMINISTRATION	259,796	125,820	-	259,857	140,000	140,000
IT DEPARTMENT	157,060	196,444	-	-	-	-
POLICE DEPARTMENT	263,203	274,642	174,500	78,800	65,000	(109,500)
PUBLIC WORKS DEPARTMENT	704,909	291,694	725,917	627,394	1,438,500	712,583
BOND DISCOUNT/COST OF ISSUANCE (OFU)	129,392	-	-	-	-	-
TOTAL EXPENSES AND (OFU)	15,744,810	5,653,844	1,450,417	1,323,361	1,643,500	193,083
FUND BALANCE SUMMARY	2019 ACT	2020 ACT	2021 BUDG	2021 PROJ	2022 BUDG	21/22 VAR
BEGINNING UNRESTRICTED FUND BALANCE	6,213,918	3,967,331	984,037	984,037	514,096	(469,941)
CAPITAL FUND SURPLUS (DEFICIT)	(2,246,587)	(2,983,294)	328,250	(469,941)	(577,623)	(905,873)
LESS CHANGE IN RESTRICTED FUND BALANCE	-	-	-	-	-	-
ENDING UNRESTRICTED FUND BALANCE	3,967,331	984,037	1,312,287	514,096	-	(1,375,814)
CASH FLOW SUMMARY	2019 ACT	2020 ACT	2021 BUDG	2021 PROJ	2022 BUDG	21/22 VAR
BEGINNING CASH AND INVESTMENTS	7,262,848	6,884,134	1,047,564	1,047,564	577,623	(469,941)
SURPLUS (DEFICIT) CURRENT YEAR	(2,246,587)	(2,983,294)	328,250	(469,941)	(577,623)	(905,873)
(INCREASE) DECREASE IN CURR ASSETS	(495,503)	204,664	-	-	-	-
INCREASE (DECREASE) IN CURR LIABILITIES	2,363,376	(3,057,940)	-	-	-	-
NET CHANGE IN CASH AND INVESTMENTS	(378,714)	(5,836,570)	328,250	(469,941)	(577,623)	(905,873)
ENDING CASH AND INVESTMENTS	6,884,134	1,047,564	1,375,814	577,623	-	(1,375,814)

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.

Design and construction engineering were also completed on the ITEP bike path project which concluded in FY 2021 although there still are some constructions costs incurred but not yet invoiced on the project. Those invoices are anticipated in FY 2022. The capital fund will finish FY 2021 with a reserve balance of just under \$600K. The accrual of the reserve was intentioned designed to be used in conjunction with the FY 2022 fund transfer of nearly a \$1MM to cover FY 2022 total capital outlays of just over \$1.6MM.



CITY OF COUNTRYSIDE 2022 ANNUAL BUDGET

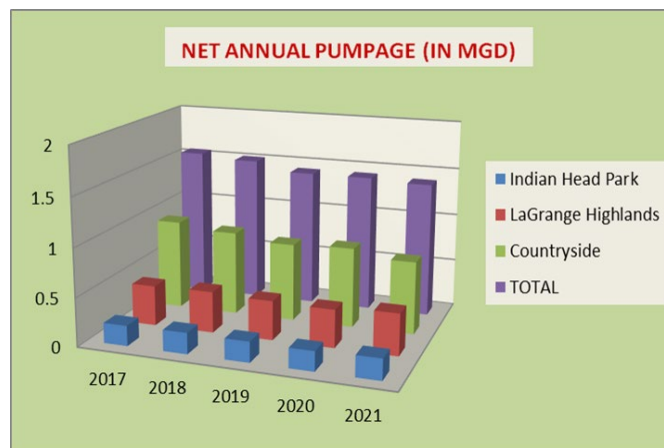
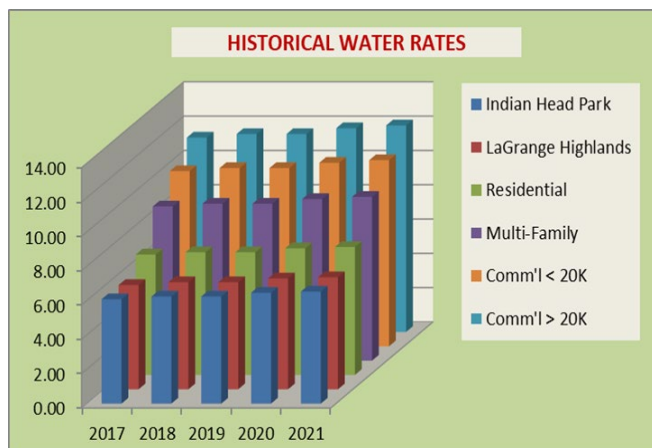
WATER FUND - FINANCIAL SUMMARY

OPERATING REVENUES	2019 ACT	2020 ACT	2021 BUDG	2021 PROJ	2022 BUDG	21/22 VAR
CHARGES FOR SERVICES	4,504,227	4,265,002	4,422,363	4,453,645	4,525,740	103,377
FINES AND FORFEITURES	8,876	5,148	6,500	6,500	6,000	(500)
OTHER REVENUES	84,077	86,599	90,584	90,399	91,873	1,289
TOTAL REVENUES	4,597,180	4,356,749	4,519,447	4,550,544	4,623,613	104,166
OPERATING EXPENSES	2019 ACT	2020 ACT	2021 BUDG	2021 PROJ	2022 BUDG	21/22 VAR
ADMINISTRATION	290,772	293,420	311,642	314,782	323,255	11,613
BENEFITS	120,959	94,954	108,731	109,353	113,530	4,799
COST OF SALES AND SERVICE	3,128,108	2,922,385	3,186,538	3,211,194	3,333,299	146,761
INFRASTRUCTURE IMPROVEMENTS	-	-	2,205,000	-	3,015,000	810,000
TOTAL OPERATING EXPENSES	3,539,839	3,310,759	5,811,911	3,635,329	6,785,085	973,174
OPERATING INCOME BUDGET BASIS	1,057,341	1,045,990	(1,292,464)	915,215	(2,161,472)	(869,008)
NON OPERATING REVENUE/(EXPENSES)						
INVESTMENT INCOME (LOSS)	111,592	133,314	100,000	100,000	75,000	(25,000)
TRANSFERS OUT	(842,722)	-	-	-	-	-
INTEREST EXPENSE	(81,802)	(74,302)	(58,550)	(58,550)	(50,800)	7,750
BOND PRINCIPAL	(300,000)	(300,000)	(310,000)	(310,000)	(315,000)	(5,000)
TOTAL NON OPERATING REVENUE (EXPENSES)	(1,112,932)	(240,988)	(268,550)	(268,550)	(290,800)	(22,250)
CHANGE IN NET POSITION (BUDGET BASIS)	(55,591)	805,002	(1,561,014)	646,665	(2,452,272)	(891,258)
<u>ADJUSTMENTS TO GAAP BASIS</u>	<u>2019 ACT</u>	<u>2020 ACT</u>	<u>2021 BUDG</u>	<u>2021 PROJ</u>	<u>2022 BUDG</u>	<u>21/22 VAR</u>
CAPITALIZE ASSETS	-	-	-	-	-	-
DEPRECIATION/AMORTIZATION EXPENSE	(527,911)	(533,276)	-	-	-	-
BOND PRINCIPAL & AMORTIZATION EXPENSE	303,818	300,000	-	-	-	-
PENSION EXPENSE - IMRF	(3,823)	11,377	-	-	-	-
TOTAL ADJUSTMENTS TO GAAP BASIS	(227,916)	(221,899)	-	-	-	-
CHANGE IN NET POSITON GAAP BASIS	(283,507)	583,103	(1,561,014)	646,665	(2,452,272)	(891,258)
CHANGE IN NVESTMENT IN CAPITAL ASSETS	231,197	233,282	-	-	-	-
UNRESTRICTED NET POSTION, MAY 1	3,697,238	3,644,928	4,461,313	4,461,313	5,107,978	646,665
UNRESTRICTED NET POSITION, APRIL 30	3,644,928	4,461,313	2,900,299	5,107,978	2,655,706	(244,593)
CASH FLOW SUMMARY	2019 ACT	2020 ACT	2021 BUDG	2021 PROJ	2022 BUDG	21/22 VAR
BEGINNING CASH AND INVESTMENTS	3,907,046	3,701,887	4,572,345	4,572,345	5,219,010	646,665
OPERATING INCOME (LOSS)	1,053,734	1,109,118	(1,561,014)	646,665	(2,452,272)	(891,258)
DEPRECIATION/AMORTIZATION	539,288	533,276	-	-	-	-
NON OPERATING REV/(EXP)	(1,101,560)	(240,988)	-	-	-	-
CURRENT ASSET (INC)/DEC	(253,433)	223,237	-	-	-	-
CURRENT LIAB (DEC)/INC	(143,187)	(454,185)	-	-	-	-
NET DEBT (REPAYMENT)/ISSUANCE	(300,000)	(300,000)	-	-	-	-
NET CAPITAL (PURCHASES)/SALES	-	-	-	-	-	-
NET CHANGE IN CASH AND INVESTMENTS	(205,158)	870,458	(1,561,014)	646,665	(2,452,272)	(891,258)
ENDING CASH AND INVESTMENTS	3,701,887	4,572,345	3,011,331	5,219,010	2,766,738	(244,593)

WATER FUND SUMMARY CONTINUED...

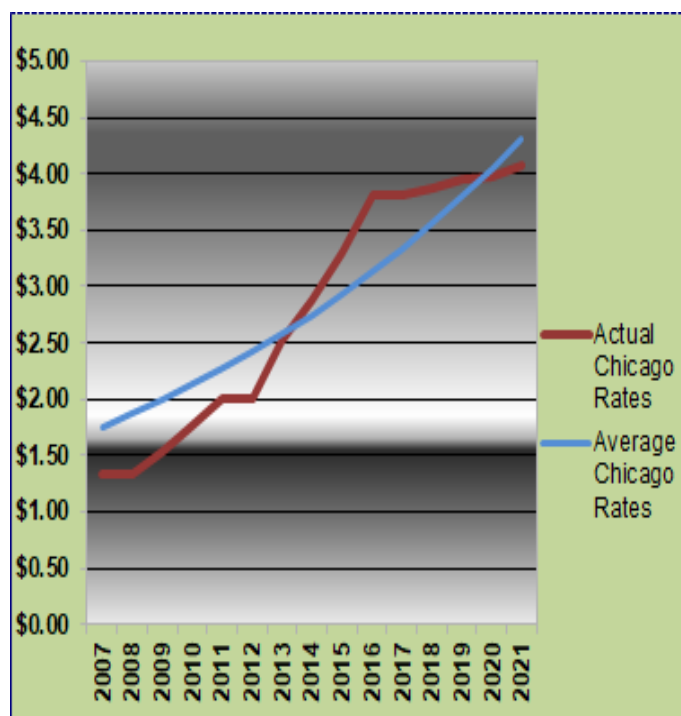
Revenues, Expenses, and Changes in Fund Balance:

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 the 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 charts below for historical rate increases from the City of Chicago.

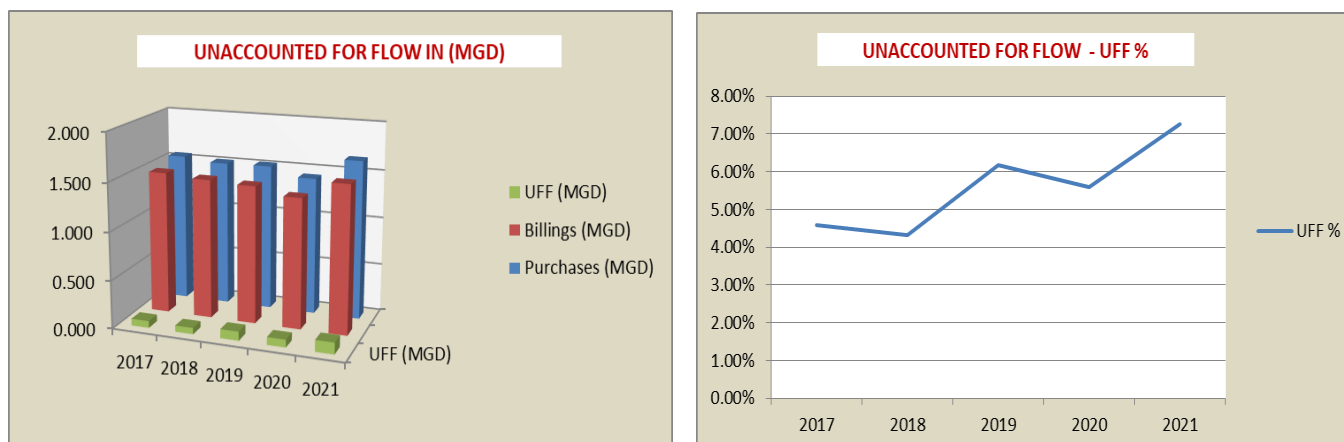
Calendar Year Beginning	Actual Chicago Rates	Chicago Annual Rate Increase	Avg Chicago Rate Increase	Avg Chicago Rate
01/01/06	1.33	0.00%	6.62%	1.65
01/01/07	1.33	0.00%	6.62%	1.76
01/01/08	1.53	15.04%	6.62%	1.87
01/01/09	1.76	15.03%	6.62%	2.00
01/01/10	2.01	14.20%	6.62%	2.13
01/01/11	2.01	0.00%	6.62%	2.27
01/01/12	2.51	24.88%	6.62%	2.42
01/01/13	2.88	14.74%	6.62%	2.58
01/01/14	3.31	14.93%	6.62%	2.75
01/01/15	3.81	15.11%	6.62%	2.93
01/01/16	3.81	0.00%	6.62%	3.13
06/01/17	3.88	1.84%	6.62%	3.34
06/01/18	3.95	1.80%	6.62%	3.56
06/01/19	3.98	0.76%	6.62%	3.79
06/01/20	4.08	2.51%	6.62%	4.04
06/01/21	4.13	1.23%	6.62%	4.31



WATER FUND SUMMARY CONTINUED...

As can be gleaned from the preceding charts, the City of Chicago, over the past 15 years has raised the water rates at an average annual rate that far exceeds inflation. 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. From 2012-2015 rates increased at annual rates of 25%/15%/15%/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 – All Items in Chicago-Naperville-Elgin". 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. For calendar year over year from December 2019 to December 2020, the index increased by 1.104% which the City pushed through to its suburban wholesale customers. The Village of McCook who wholesales water the City of Countryside added the 5 cent/thousand gallon increase plus tacked on an additional 2 cents per thousand or a total increase of 1.35% which the City passes through to its retail customers.

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 years 2018 - 2021 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 infrastructure committee completed the capital plan with an approved fund balance drawn down in FY 2022 to cover two major projects at over \$3.1MM.

SEWER FUND - FINANCIAL SUMMARY

OPERATING REVENUES	2019 ACT	2020 ACT	2021 BUDG	2021 PROJ	2022 BUDG	21/22 VAR
SEWER CHARGES	25,652	25,946	25,350	25,946	25,946	596
LATE PENALTIES	110	66	100	50	50	(50)
INTEREST INCOME	597	459	500	25	25	(475)
TOTAL REVENUES	26,359	26,471	25,950	26,021	26,021	71
OPERATING EXPENSES	2019 ACT	2020 ACT	2021 BUDG	2021 PROJ	2022 BUDG	21/22 VAR
SALARIES AND BENEFITS	15,908	15,765	17,480	17,480	17,635	155
MAINTENANCE/OPERATING SUPPLIES	410	281	-	-	250	250
PROFESSIONAL FEES	1,380	1,380	1,228	1,228	1,265	37
INFRASTRUCTURE IMPROVEMENTS	27,096	29,970	12,500	-	12,500	-
TOTAL OPERATING EXPENSES	44,794	47,396	31,208	18,708	31,650	442
OPERATING INCOME BUDGET BASIS	(18,435)	(20,925)	(5,258)	7,313	(5,629)	(371)
ADJUSTMENTS TO GAAP BASIS	2019 ACT	2020 ACT	2021 BUDG	2021 PROJ	2022 BUDG	21/22 VAR
CAPITALIZE ASSETS	-	-	-	-	-	-
DEPRECIATION/AMORTIZATION EXPENSE	(68,616)	(68,616)	-	-	-	-
TOTAL ADJUSTMENTS TO GAAP BASIS	(68,616)	(68,616)	-	-	-	-
CHANGE IN NET POSITON GAAP BASIS	(87,051)	(89,541)	(5,258)	7,313	(5,629)	(371)
CHANGE IN NVESTMENT IN CAPITAL ASSETS	68,616	68,616	-	-	-	-
UNRESTRICTED NET POSTION, MAY 1	38,179	19,744	(1,181)	(1,181)	6,132	7,313
UNRESTRICTED NET POSITION, APRIL 30	19,744	(1,181)	(6,439)	6,132	503	6,942
CASH FLOW SUMMARY	2019 ACT	2020 ACT	2021 BUDG	2021 PROJ	2022 BUDG	21/22 VAR
BEGINNING CASH AND INVESTMENTS	47,704	27,108	16,481	16,481	23,794	7,313
OPERATING INCOME (LOSS)	(96,687)	(89,541)	-	7,313	(5,629)	(5,629)
DEPRECIATION/AMORTIZATION	68,616	68,616	-	-	-	-
CURRENT ASSET (INC)/DEC	4,818	3,598	-	-	-	-
CURRENT LIAB (DEC)/INC	2,657	6,700	-	-	-	-
NET CAPITAL (PURCHASES)/SALES	-	-	-	-	-	-
NET CHANGE IN CASH AND INVESTMENTS	(20,596)	(10,627)	-	7,313	(5,629)	(5,629)
ENDING CASH AND INVESTMENTS	27,108	16,481	16,481	23,794	18,165	1,684

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. Smoke testing in Ward 2 was completed in FY 19, although the sewer-lining project on Pleasant Dale Ct. got pushed into FY 2020. Finally, the FY 2021 MWRD I&I project also was accelerated at FYE 2020 and will not be expended in FY 21. The Sewer Fund will have to budget infrastructure maintenance costs for this program annually and the costs will vary.



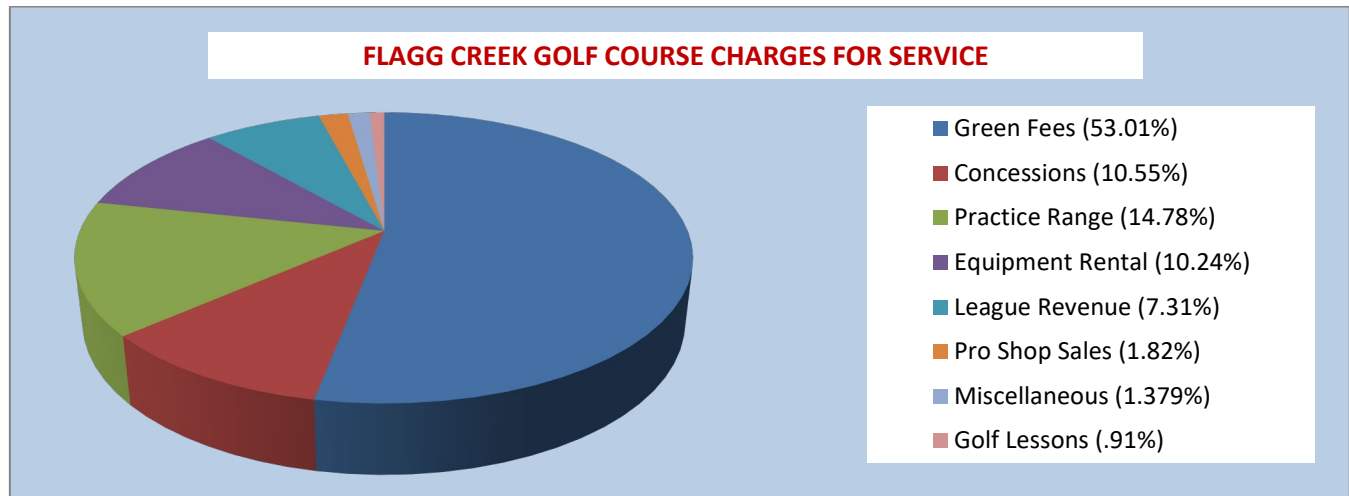
CITY OF COUNTRYSIDE 2022 ANNUAL BUDGET

FLAGG CREEK GOLF COURSE FUND - FINANCIAL SUMMARY

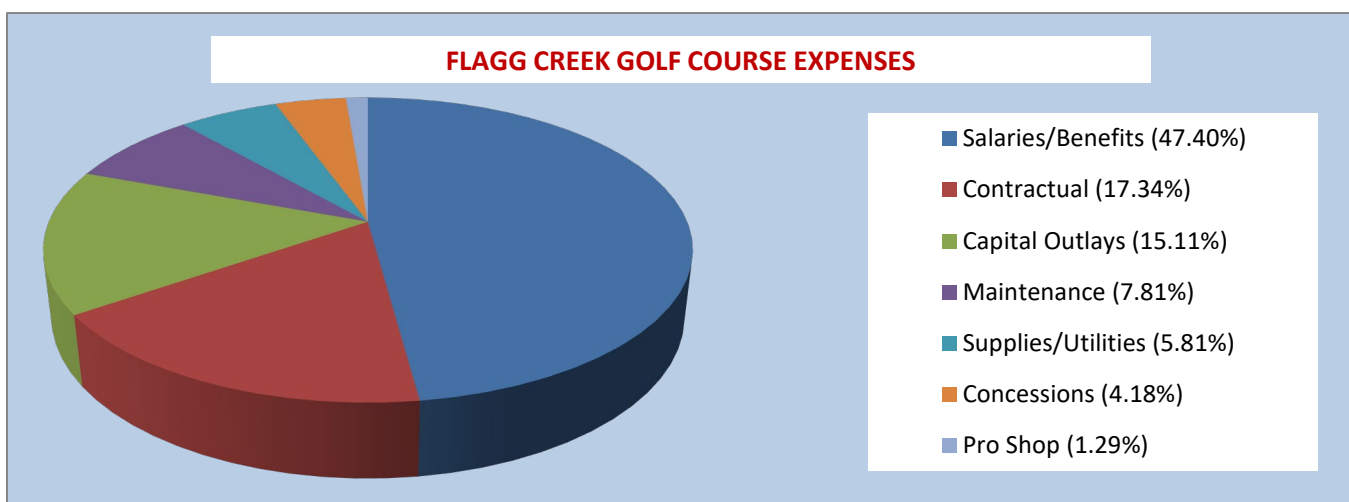
OPERATING REVENUES	2019 ACT	2020 ACT	2021 BUDG	2021 PROJ	2022 BUDG	21/22 VAR
CHARGES FOR SERVICES	763,362	720,336	804,638	932,140	962,852	158,214
PRACTICE RANGE REVENUE	145,737	145,384	160,250	190,732	195,500	35,250
PRO SHOP REVENUE	24,891	23,068	25,100	24,307	24,075	(1,025)
CONCESSIONS	199,867	193,724	206,000	131,188	139,568	(66,432)
TOTAL REVENUES	1,133,857	1,082,512	1,195,988	1,278,367	1,321,995	126,007
OPERATING EXPENSES	2019 ACT	2020 ACT	2021 BUDG	2021 PROJ	2022 BUDG	21/22 VAR
GOLF COURSE	624,102	667,674	656,147	674,506	776,075	119,928
PRACTICE RANGE	7,223	165	2,000	3,110	7,000	5,000
PRO SHOP	15,030	13,090	14,500	15,478	17,100	2,600
CONCESSIONS	159,880	148,033	169,684	71,970	95,783	(73,901)
MAINTENANCE	257,633	250,717	281,657	268,122	300,161	18,504
TOTAL OPERATING EXPENSES	1,063,868	1,079,679	1,123,988	1,033,185	1,196,119	72,131
OPERATING INCOME BUDGET BASIS	69,989	2,833	72,000	245,182	125,876	53,876
NON OPERATING REVENUE/(EXPENSES)						
INVESTMENT INCOME	5,165	5,297	3,000	1,136	750	(2,250)
GAIN (LOSS) ON DISPOSAL OF ASSETS	-	-	-	-	-	-
PROFIT SHARING EXPENSE	(89,048)	-	(75,000)	-	(126,626)	(51,626)
OTHER NON OPERATING REVENUE (EXPENSE)	352	-	-	-	-	-
TOTAL NON OPERATING REVENUE (EXPENSES)	(83,531)	5,297	(72,000)	1,136	(125,876)	(53,876)
CHANGE IN NET POSITION (BUDGET BASIS)	(13,542)	8,130	-	246,319	-	-
ADJUSTMENTS TO GAAP BASIS	2019 ACT	2020 ACT	2021 BUDG	2021 PROJ	2022 BUDG	21/22 VAR
CAPITALIZE ASSETS/PENSION EXP	15,862	16,359	-	-	-	-
DEPRECIATION EXPENSE	(114,046)	(111,430)	-	-	-	-
TOTAL ADJUSTMENTS TO GAAP BASIS	(98,184)	(95,071)	-	-	-	-
CHANGE IN NET POSITON GAAP BASIS	(111,726)	(86,941)	-	246,319	-	-
CHANGE IN NVESTMENT IN CAPITAL ASSETS	104,136	104,112	-	-	-	-
UNRESTRICTED NET POSTION, MAY 1	(156,480)	(164,070)	(146,899)	(146,899)	99,420	246,319
UNRESTRICTED NET POSITION, APRIL 30	(164,070)	(146,899)	(146,899)	99,420	99,420	246,319
CASH FLOW SUMMARY	2019 ACT	2020 ACT	2021 BUDG	2021 PROJ	2022 BUDG	21/22 VAR
BEGINNING CASH AND INVESTMENTS	296,808	241,423	112,959	112,959	359,278	246,319
OPERATING INCOME (LOSS)	(27,840)	(89,048)	-	246,319	-	-
DEPRECIATION	114,046	111,430	-	-	-	-
NON OPERATING REV/(EXP)	4,811	2,287	-	-	-	-
(INCREASE)/DECREASE IN ASSETS	(112,931)	93,524	-	-	-	-
INCREASE/(DECREASE) IN LIABILITIES	120,872	(150,109)	-	-	-	-
NET INTERFUND (PAYMENTS)/INCOME	(144,433)	(89,048)	-	-	(200,000)	(200,000)
NET CAPITAL (PURCHASES)/SALES	(9,910)	(7,500)	-	-	-	-
NET CHANGE IN CASH AND INVESTMENTS	(55,385)	(128,464)	-	246,319	(200,000)	(200,000)
ENDING CASH AND INVESTMENTS	241,423	112,959	112,959	359,278	159,278	46,319

FLAGG CREEK GOLF COURSE FUND SUMMARY CONTINUED...

Revenue, Expense, and Fund Balance Analysis:



As reflected in the chart above, green fees account for over half of the golf course revenues. Green fees have shown some cyclical declines over the last business cycle although new and enhanced ancillary revenue streams were introduced a few years ago to offset the negative effects of the green fee declines. The pandemic has brought significant new and recovering demand to golf course properties. Last year greens fee rounds exceeded the prior year by just under 30% and the net surplus for the course was the highest achieved in the last 10 years.



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 during FY(s) 2017-2019. The reduced capital outlays have created resources to increase the profit sharing payments to the member governments (the City and the Pleasant Dale Park District). The budget has been balancing these two competing interests over the past five budget cycles. Based on off the charts profitability both have been substantially increased in the FY 2022 budget.

COMBINED NON-MAJOR FUNDS - FINANCIAL SUMMARY

REVENUES	2019 ACT	2020 ACT	2021 BUDG	2021 PROJ	2022 BUDG	21/22 VAR
INTERGOVERNMENTAL REVENUES	312,774	363,008	345,939	338,480	359,468	13,529
SALE OF FIXED ASSETS	8,500	9,100	-	-	-	-
NET INVESTMENT INCOME	1,622	721	500	250	250	(250)
OPERATING TRANSFERS IN	-	-	-	-	-	-
MISC INCOME	3,950	3,946	195	-	-	-
TOTAL REVENUES/OTHER FINANCING SOURCES	326,846	376,775	346,634	338,730	359,718	13,279
EXPENDITURES	2019 ACT	2020 ACT	2021 BUDG	2021 PROJ	2022 BUDG	21/22 VAR
SALARIES AND OVERTIME	-	-	-	-	-	-
EMPLOYEE TRAINING & DEVELOPMENT	-	-	-	-	-	-
CONTRACTUAL AND UTILITIES	-	-	-	-	-	-
MAINTENANCE AND OPERATING SUPPLIES	-	-	-	-	-	-
PROFESSIONAL FEES	-	51,140	-	-	20,000	20,000
CAPITAL OUTLAYS	-	399,425	-	-	127,500	127,500
OPERATING TRANSFERS OUT	-	452,500	-	-	-	-
MISCELLANEOUS	1,137	-	5,000	-	-	(5,000)
TOTAL EXPENSES/OTHER FINANCING USES	1,137	903,065	5,000	-	147,500	142,500
FUND BALANCE SUMMARY	2019 ACT	2020 ACT	2021 BUDG	2021 PROJ	2022 BUDG	21/22 VAR
BEGINNING UNRESTRICTED FUND BALANCE	201,081	526,790	500	500	339,230	338,730
COMBINED NON-MAJOR SURPLUS (DEFICIT)	325,709	(526,290)	341,634	338,730	212,218	(129,221)
LESS INCREASE IN RESTRICTED FUND BALANCE	-	-	-	-	-	-
ENDING UNRESTRICTED FUND BALANCE	526,790	500	342,134	339,230	551,448	209,509
CASH FLOW SUMMARY	2019 ACT	2020 ACT	2021 BUDG	2021 PROJ	2022 BUDG	21/22 VAR
BEGINNING CASH AND INVESTMENTS	192,537	523,695	36,121	36,121	374,851	338,730
SURPLUS (DEFICIT) CURRENT YEAR	325,709	(526,290)	341,634	338,730	212,218	(129,221)
(INCREASE) DECREASE IN CURR ASSETS	447	(4,434)	-	-	-	-
INCREASE (DECREASE) IN CURR LIABILITIES	5,002	43,150	-	-	-	-
NET CHANGE IN CASH AND INVESTMENTS	331,158	(487,574)	341,634	338,730	212,218	(129,221)
ENDING CASH AND INVESTMENTS	523,695	36,121	377,755	374,851	587,069	209,509

Revenue, Expense, and Fund Balance Analysis:

Combined Non-Major Funds used to consist of the ETSB, MFT, Capital, and Drug Forfeiture Funds (through FYE 2017). As of FY 2018, the ETSB 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 Fund, Drug Forfeiture Funds, and since last year, the new 55th Street TIF Fund. MFT receipts and asset seizures represent the sole intergovernmental revenue sources in the chart above as increment has yet to be generated in the new TIF District. 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 was made in FY 2020 via an interfund transfer to the Capital Fund to help cover a portion of the building costs (Police Department about 40% of bldg. sq. ft.).



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DEBT PROFILE, SCHEDULES, AND SUMMARIES

Series 2008 Bonds:

The City issued the Series 2008 Bonds in the par amount of \$19,160,000 on July 10, 2008. Proceeds from the sale of the bonds were used to acquire and improve property and to finance certain public improvements. The 2008 Series Bonds were issued as Taxable General Obligation Bonds at interest rates ranging from 5.625% to 6% with a final maturity in 2039. Pursuant to the issuance of the refunding bonds for public sale, the City engaged Moody's to rate the debt issue. Moody's issued an A1 underlying rating and an Aaa rating with Financial Security insurance. As of the date of this publication, the bonds have been fully retired.

Series 2014 Bonds:

The City issued the Series 2014 Bonds in the par amount of \$18,620,000 on December 15, 2014 to advance refund a portion of the City's 2008 Bonds. The 2014 Series Bonds were issued as Taxable General Obligation Bonds at interest rates ranging from .75% to 4.15% with a final maturity in 2039. Pursuant to the issuance of the refunding bonds for public sale, the City engaged Moody's to rate the debt issue. 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.

Series 2017 Bonds:

The City issued the Series 2017 Bonds in the par amount of \$10,000,000 on November 6, 2017. Proceeds from the sale of the bonds were used to the construct the Municipal Complex at 803 Joliet Road. The 2017 Series Bonds were issued as Tax Exempt General Obligation Bonds at an interest rate of 3.625% - the bonds were issued at a discount to yield 3.781% with a final maturity in 2047. To fund the contemplated City municipal complex, the City engaged Standard and Poor's (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 projected at \$40.6 million), 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.

Series 2018 Bonds:

The City issued the Series 2018 Bonds in the par amount of \$10,000,000 on August 22, 2018. Proceeds from the sale of the bonds were used to the construct the Municipal Complex at 803 Joliet Road in conjunction with the 2017 Bonds. The City chose to issue two Series of Bonds capped at \$10,000,000 to be able to issue the Tax Exempt General Obligation Bonds as Bank Qualified Bonds under the IRS Code. Bank Qualified Bonds are issued at a lower interest rate as the purchaser (must be a Bank) has preferable tax treatment on the interest income. The Bonds were issued at rates ranging from 3.1% to 4% - these were premium bonds with an 8-year call option at yields ranging from 1.95% to 3.1%. S&P confirmed their prior AA (two-phased) debt issuance rating on 8-15-18.

Pursuant to the issuance of these bonds, 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 2021 confirmed that operations can be covered without property tax extensions - actual results through the 2022 fiscal year confirmed this notion. Please see the detailed General Fund Projections for the fiscal years 2022-2026 on pages 137 through 156. The projections, which are updated annually in conjunction with the City's recently completed 15-year capital replacement plans, represent significant contributions toward the City's long term planning discipline.

DEBT PROFILE, SCHEDULES, AND SUMMARIES CONTINUED...

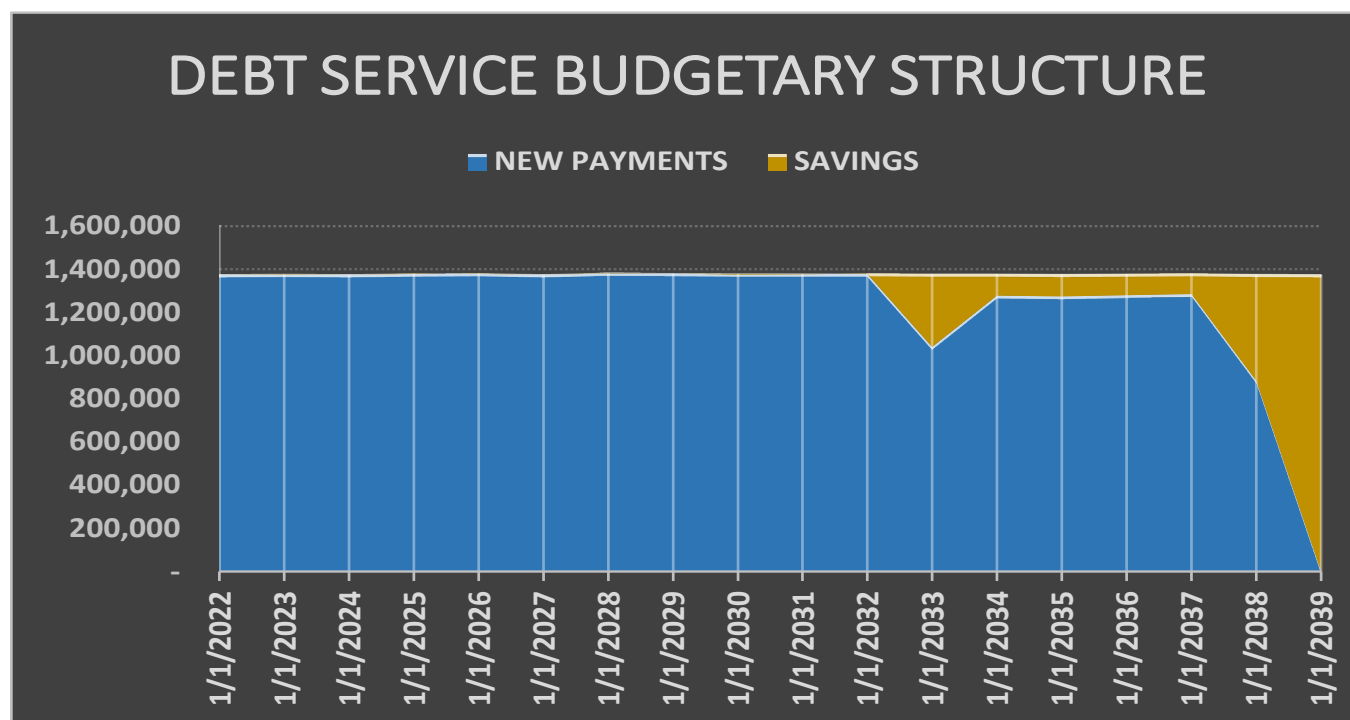
Series 2021A Bonds:

The City issued the Series 2021A Bonds in the par amount of \$5,555,000 on January 20, 2021 to reimburse the City for costs incurred on the Municipal Hall and the 2020 Street Resurfacing projects and to fund future capital projects. The 2021A Series Bonds were issued as Bank Qualified Tax Exempt General Obligation Bonds at interest rates ranging from 2% to 3% - the bonds were issued at a premium with yields ranging from 1.56% to 2.106% with a final maturity in 2038. Pursuant to the issuance of the refunding bonds for public sale, the City engaged Moody's to rate the debt issue. 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, Moody's confirmed their Aa2 rating.

Series 2021B Bonds:

The City issued the Series 2021B Bonds in the par amount of \$10,865,000 on January 20, 2021 to advance refund on January 1, 2024 the City's Taxable General Obligation Refunding Bonds, Series 2014, maturing on January 1, 2025 through January 1, 2039. The 2021B Series Bonds were issued as Taxable General Obligation Bonds at interest rates ranging from .329% to 1.992% (at Par) with a final maturity in 2033. Pursuant to the issuance of the refunding bonds for public sale, the City engaged Moody's to rate the debt issue where they confirmed their prior Aa2 rating.

The blended true interest costs of the refunding bonds totaled 1.91% vs. the outstanding coupon rates on the 2014 refunded bonds ranging from 3.5% to 4%. The City structured the debt to maintain the same level of pre-refunding debt service (approximately 2.4MM for all debt issues) which will pay off the City's most expensive debt in 2033 as opposed to 2039. In paying off the most expensive bonds 6 years earlier and in capitalizing on historically low interest rates, the City was able to achieve future debt service savings of nearly \$2.6MM and net present value savings of just under \$2MM.



DEBT PROFILE, SCHEDULES, AND SUMMARIES CONTINUED...

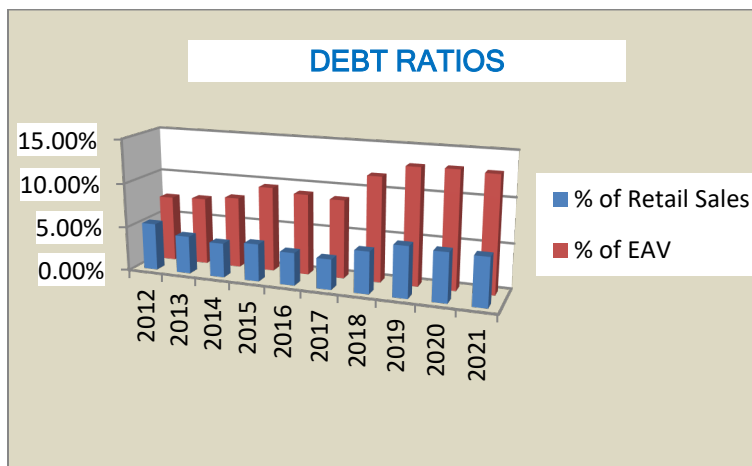
The chart below depicts the outstanding debt for the primary government through fiscal year end 2021.

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*
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
2020	37,630,000	-	1,980,000	39,610,000	5.49%	13.12%	6,719
2021	38,215,000	-	1,670,000	39,885,000	5.43%	12.94%	6,723

Tax Levies and Abatement History:

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 2014-2019 (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.

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.

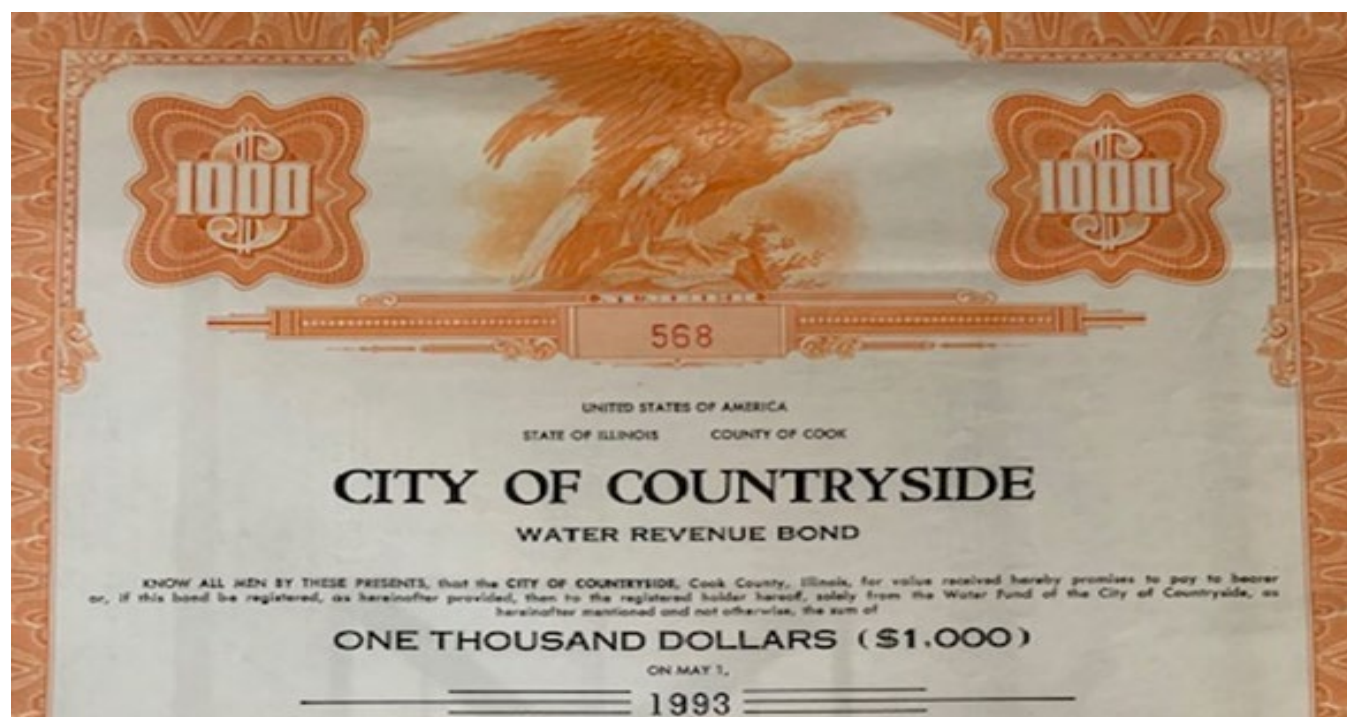


Fiscal Year Ended	% of Taxable Retail Sales	% of EAV	Per Capita*
2012	5.31%	7.43%	4,638
2013	4.25%	7.58%	3,996
2014	3.87%	8.01%	3,902
2015	4.20%	9.55%	4,351
2016	3.66%	9.10%	4,049
2017	3.39%	8.83%	3,783
2018	4.69%	11.75%	5,332
2019	5.71%	13.07%	6,876
2020	5.49%	13.12%	6,718
2021	5.43%	12.94%	6,723

DEBT PROFILE, SCHEDULES, AND SUMMARIES CONTINUED...

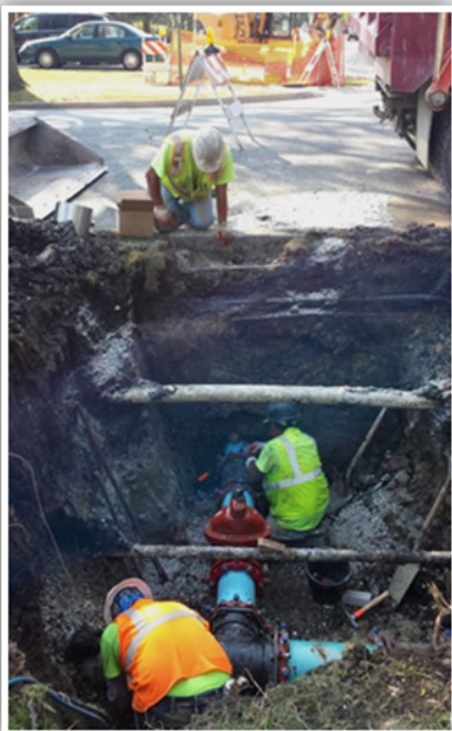
The following chart summarizes several key components of the debt structure including the new debt issuance in the prior budget cycle to complete the City municipal complex project. The schedule includes principal and interest payments as well as the percentage of debt retired (cumulatively) for each 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
2022	1,697,500	728,847	2,426,347	4%	2035	1,615,000	522,325	2,137,325	54%
2023	1,697,500	712,532	2,410,032	9%	2036	1,670,000	495,775	2,165,775	59%
2024	1,370,000	694,996	2,064,996	12%	2037	1,725,000	468,325	2,193,325	63%
2025	1,405,000	677,400	2,082,400	16%	2038	1,385,000	77,475	1,462,475	67%
2026	1,425,000	668,156	2,093,156	20%	2039	545,000	58,425	603,425	68%
2027	1,445,000	657,907	2,102,907	23%	2040	970,000	47,525	1,017,525	70%
2028	1,470,000	646,200	2,116,200	27%	2041	750,000	28,125	778,125	72%
2029	1,495,000	632,914	2,127,914	31%	2042	750,000	14,063	764,063	74%
2030	1,525,000	618,409	2,143,409	35%	2043	1,405,000	362,500	1,767,500	78%
2031	1,555,000	602,797	2,157,797	39%	2044	2,035,000	311,569	2,346,569	83%
2032	1,590,000	584,503	2,174,503	43%	2045	2,110,000	237,800	2,347,800	89%
2033	1,290,000	565,140	1,855,140	46%	2046	2,185,000	161,313	2,346,313	94%
2034	1,565,000	548,025	2,113,025	50%	2047	2,265,000	82,106	2,347,106	100%
TOTALS						38,940,000	11,205,151	50,145,151	



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/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 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 2017-2020, unaudited records for fiscal year 2021, and budget detail for the current fiscal year 2022 cycle.

HISTORICAL CAPITAL SPENDING - GOVERNMENTAL AND BUSINESS TYPE ACTIVITIES						
	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET
GOVERNMENTAL ACTIVITIES						
Land/CIP	2,049,629	3,729,480	12,824,248	455,774	85,841	100,000
Buildings & Improvements	-	-	-	22,358,066	298,208	-
Equipment/Vehicles	176,325	76,987	396,143	202,799	78,800	577,500
Furniture/Fixtures	-	13,820	-	47,018	-	-
Infrastructure	571,305	408,152	833,433	837,338	563,291	1,053,500
Total Governmental	2,797,259	4,228,439	14,053,824	23,900,995	1,026,140	1,731,000
BUSINESS TYPE ACTIVITIES						
Land/CIP	-	-	-	-	-	-
Buildings & Improvements	-	-	-	-	-	-
Equipment/Vehicles	-	28,970	-	-	-	-
Infrastructure	600,000	282,706	-	-	-	3,015,000
Total Business Type	600,000	311,676	-	-	-	3,015,000
FLAGG CREEK GOLF COURSE FUND						
Buildings & Improvements	50,000	-	-	-	-	-
Equipment/Vehicles	35,000	-	29,390	7,500	30,653	67,350
Infrastructure	-	-	-	79,030	-	132,500
Total FCGC Fund	85,000	-	29,390	86,530	30,653	199,850
Less Capital Grants	(85,000)	(114,652)	(462,609)	(423,937)	(423,937)	(584,000)
Net City Investment	3,397,259	4,425,463	13,620,605	23,563,588	632,856	4,361,850

Historical infrastructure investment in governmental activities is primarily related to street resurfacing projects, storm sewer, and certain grant related programs. The Infrastructure Committee formally adopts the five-year street resurfacing program and the overall five-year capital plan - ultimately each project is approved by the City Council. As street conditions and other priorities change, the program is amended and adjusted. The City Engineer is current undergoing an updated "conditions assessment" with the public works director to determine resurfacing projects for fiscal years 2025-2026. For audited fiscal years 2017-2020 annual capital outlays for government activities has averaged \$11.2 million while total capital net investment in the City (inclusive of business-type activities) has averaged approximately \$227K.

CAPITAL IMPROVEMENT PLAN SUMMARIES CONTINUED...

SUMMARY CAPITAL PLAN - GOVERNMENTAL ACTIVITIES (FY 2022-FY 2026)					
	2022	2023	2024	2025	2026
GOVERNMENTAL ACTIVITIES					
City Hall Project	-	-	-	-	-
Public Works Equipment/Vehicles	385,000	230,000	65,000	160,000	150,000
Police Vehicles/Equipment	162,500	83,538	53,582	100,151	87,477
Surface Transportation Projects (STP)	140,000	150,000	200,000	300,000	325,000
Street Resurfacing	1,008,000	493,167	959,050	500,000	650,000
Other Infrastructure	45,500	-	-	-	-
Total Governmental	1,741,000	956,705	1,277,632	1,060,151	1,212,477
Less Capital Grants	(126,089)	(120,000)	(160,000)	(240,000)	(260,000)
Net City Investment	1,614,911	836,705	1,117,632	820,151	952,477

With exception to the 2022 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 2022-2026 will be vetted through their proper committees and if supported will enter the formal budget in those years.

SUMMARY CAPITAL PLAN FUNDING ANALYSIS - GOVERNMENTAL (FY 2022-2026)					
	2022	2023	2024	2025	2026
GOVERNMENTAL ACTIVITIES					
Beginning Excess Reserve (1)	4,245,277	3,630,366	4,288,722	4,562,304	5,418,109
Net Cash Flow before Capital (2)	1,000,000	995,061	1,391,214	1,325,956	1,289,073
Less Capital Outlays	(1,614,911)	(836,705)	(1,117,632)	(820,151)	(952,477)
Plus MFT Funding	-	500,000	-	350,000	-
Bond Proceeds Drawdown	-	-	-	-	-
Less New Debt Service	-	-	-	-	-
Ending Excess Reserve (Deficit)	3,630,366	4,288,722	4,562,304	5,418,109	5,754,705
(1) This calculation consists of projected beginning cash balances in excess of the fund balance requirement as a 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.					

As reflected in the chart above, projected future outlays can be covered through General Fund transfers and Motor Fuel Tax expenditures every other year. FY 2023 reflects additional MFT grants that have been received through the Rebuild Illinois program. The City also continues to receive additional MFT funds through the Transportation Renewal program.

CAPITAL IMPROVEMENT PLAN SUMMARIES CONTINUED...

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. Please note that the City Engineer is currently updating the street conditions map and will provide specific projects for the 2025-2026 fiscal years in the near term.

SUMMARY STREET RESURFACING PLAN THROUGH FY 2026			
Resurfacing Plan Summary	Area (S.Y)	Improvement Type	Costs
2022			
55th Pl - Willow Springs to Park Av	6,917	Resurface Spot C&G	346,000
Edgewood - Plainfield to 55th	4,633	Resurface Spot C&G	84,000
Blackstone - Plainfield to 55th	2,333	Resurface Spot C&G	117,000
Park Av - Plainfield to 55th	1,533	Resurface Spot C&G	77,000
Pleasantdale Dr - 5th Av Cutoff to Pleasantdale Ct	2,850	Resurface Spot C&G	135,000
Pleasantdale Ct - Pleasantdale Dr	2,500	Resurface Spot C&G	119,000
Madison Avenue	1,967	Resurface Spot C&G	130,000
SUBTOTAL	20,766		1,008,000
2023			
Longview - 59th St to Brainard	7,000	Resurface Spot C&G	385,000
Madison - Plainfield to 53rd St.	2,500	Resurface Spot C&G	108,167
SUBTOTAL	9,500		493,167
2024			
Dansher - 55th St to North Limit	8,025	Widening & Full C&G	959,050
SUBTOTAL	8,025		959,050
2025			
Specific Projects will be Determined from Final Conditions Report		Resurface Spot C&G	500,000
2026			
Specific Projects will be Determined from Final Conditions Report		Resurface Spot C&G	650,000

SUMMARY CAPITAL PLAN - BUSINESS TYPE ACTIVITIES (FY 2022-FY 2026)					
	2022	2023	2024	2025	2026
BUSINESS TYPE ACTIVITIES					
East Avenue	1,312,500				
East Avenue to Joliet Rd/LaGrange	892,500	-	-	-	-
LaGrange - 55th to 53rd	675,000	-			
Local 150 Loop Project					
Soehrman Park		140,000			
Joliet Road		720,000			
Dansher Road	-	-	1,176,000		-
Sunset Avenue (Water Main)	-	-	-	-	1,134,000
Total Infrastructure Costs	2,880,000	860,000	1,176,000	-	1,134,000
Net City Investment	2,880,000	860,000	1,176,000	-	1,134,000

CAPITAL IMPROVEMENT PLAN SUMMARIES CONTINUED...

As reflected in the preceding chart, there is significant planned capital investment in the water fund over the 2022-2026 budget horizon. Grants have been requested to help cover the substantial Dansher Road replacement program and alternatively a special service area could be established to help cover the costs of this project. The Joliet Road project would involve resizing the main to 20 inches and would complete that upgrade from the pump house to end of this main. This update will increase the pressure and fire flow in the system as well. The projects selected above are based on the age, frequency of main breaks, and other specific factors.

SUMMARY CAPITAL PLAN FUNDING ANALYSIS - BUSINESS TYPE (FY 2022-2026)					
	2022	2023	2024	2025	2026
BUSINESS TYPE ACTIVITIES					
Beginning Excess Reserve (1)	3,377,000	1,129,500	914,650	396,703	1,067,917
Net Cash Flow before Capital	632,500	645,150	658,053	671,214	684,638
Less Capital Outlays	(2,880,000)	(860,000)	(1,176,000)	-	(1,134,000)
Plus Debt Proceeds	-	-	-	-	-
New Debt Service Payments	-	-	-	-	-
Ending Excess Reserve (2)	1,129,500	914,650	396,703	1,067,917	618,555
(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. The preliminary modeling above begins with cash reserves at FYE 2021 in excess of the 35% fund balance requirement. 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 2021 to 2025 the City could also consider new water bonds, an increase in rate-based charges, or a combination of the two. Alternatively, as noted, the City could designate the Dansher Road project area as a special service area and attempt to levy a special property tax to help cover the improvements. Special legal requirements must be met to establish such a project area, which was originally done in the City back in the 1960,'s to construct the original system.

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 2023. 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 \$275K annually.

With such an increase, the ending excess reserves would be about \$1.1 million more than the fund balance draw down structure modeled above. In addition, the annual \$275K created from the rate adjustment would increase the annual capital funding (pay as you go) capacity which would increase to the \$900K range.

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 which minimizes the impact on the operating funds as well.

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. Based on the rule of thumb modeling of \$48,651/mile, the City Engineer estimates that capital outlays on our annual street resurfacing projects could save approximately \$25,000-45,000 (depending on how much payment was resurfaced in a given project year). This savings represents the year 1 estimate in annual maintenance cost reductions with annual savings declining ratably over the useful life of the improvement. The City applies this type of modeling to contemplated capital projects.

Water Mains – Recently the City Engineer updated a 15-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 19-21). 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 \$5-\$7K annually in maintenance costs because of this particular main replacement.

Police Vehicles – In the past, police vehicles were being 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 forfeiture funds when appropriate as well. Although annual maintenance has increased on the vehicles, capital costs of replacing vehicles has declined by a greater amount with the exception to the maintenance expenditures incurred in FY 2020. As a result, the City purchased three new cars in FY 2020. The City is trying to balance capital outlay costs with rising maintenance costs. We recently completed a 15-year replacement plan for police vehicles. See Long Term Plan for details.

PERFORMANCE INDICATORS	2019 ACT	2020 ACT	2021 PROJ	2022 BUDG
MAINTENANCE - MOTOR VEHICLES	25,941	36,940	22,070	25,193
\$ CHANGE YEAR OVER YEAR	437	10,999	(14,870)	3,123
% CHANGE YEAR OVER YEAR	2%	42%	-40%	14%

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 five years ago with 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 in fiscal years 2018-2020 including the smoke testing project in Ward 2, sewer main relining on Pleasant Dale Court, and the MWRD I&I Program.

PERFORMANCE INDICATORS	2019 ACT	2020 ACT	2021 PROJ	2022 BUDG
INFRASTRUCTURE MAINTENANCE	27,097	29,970	-	12,500

Administration Vehicles – The City has decided to make an effort to be “Green”. The 2018 budget included the purchase of a hybrid vehicle to replace the current City Administrator’s car. The City has reduced 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 again in fiscal years 2021/2022.

PERFORMANCE INDICATORS	2019 ACT	2020 ACT	2021 PROJ	2022 BUDG
FUEL/OIL	850	697	768	750
VEHICLE MAINTENANCE	2,580	641	1,143	1,000
TOTAL VEHICLE OPERATING COSTS	3,430	1,338	1,911	1,750

Public Works Equipment – The maintenance required for 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 costs of the equipment. In addition, new equipment has more safety features. The Public Works Department has been accident free for the past few years thereby reducing claims and premium costs (see administration department for quantified results). The public works department, in conjunction with finance, reviewed maintenance records on the DPW equipment/vehicle fleet and completed a comprehensive 15-year replacement plan.

City Hall/Police Station Project – Construction commenced in FY 2018 with occupancy being gained in October of 2019. The City has achieved a LEED Gold certification and the facility has been designed as the first Net Zero municipal complex in the State of Illinois. The City is in the process of demonstrating 12 consecutive months of net zero performance (producing as much energy as we consume – to complete the designation). 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 reduces franchise fees collected from residents to pay for the City’s power. Finally, the City constructed a monopole tower to cover its police communication needs. The tower can also accommodate four cell tower antennas – Verizon recently signed a lease on the tower and that lease alone can provide payback on the tower in just over 5 years - additional leases will accelerate this figure.





CITY OF COUNTRYSIDE 2022 ANNUAL BUDGET

GENERAL FUND - DETAILED REVENUES AND OTHER FUNDING SOURCES

ACCT NUMBER	ACCT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 FYTD	2021 FYE PROJ	2022 BUDGET
PROPERTY TAXES							
01-00-330-3301	TOWNSHIP ROAD & BRIDGE TAX	58,230	57,303	60,000	34,852	57,000	57,000
TOTAL PROPERTY TAXES		58,230	57,303	60,000	34,852	57,000	57,000
SALES TAXES							
01-00-330-3440	STATE SALES TAX	7,103,166	6,959,449	7,174,760	5,591,300	7,019,551	7,174,760
01-00-330-3311	STATE HOME RULE SALES TAX	2,348,076	2,342,734	2,397,571	1,859,195	2,345,738	2,397,571
TOTAL SALES TAXES		9,451,242	9,302,183	9,572,331	7,450,495	9,365,289	9,572,331
OTHER LOCAL TAXES							
01-00-310-3110	REAL ESTATE TRANSFER TAX	6,763	4,675	6,000	5,850	7,250	5,000
01-00-310-3130	ELECTRIC USE TAX	418,677	378,676	400,000	317,999	386,000	385,000
01-00-310-3140	VEHICLE FUEL TAX	438,557	398,654	435,000	248,217	324,500	350,000
01-00-310-3150	EATING AND DRINKING EST TAX	563,210	574,131	605,000	448,181	570,000	575,000
01-00-310-3182	FRANCHISE TAX	103,336	99,612	107,000	89,970	100,000	100,000
01-00-310-3183	SELF-STORAGE TAX	67,275	113,431	90,000	65,103	164,000	164,000
01-00-310-3185	RENTAL TAX	43,445	38,956	42,000	33,132	39,000	41,000
TOTAL OTHER LOCAL TAXES		1,641,263	1,608,135	1,685,000	1,208,452	1,590,750	1,620,000
LICENSES & PERMITS							
01-00-320-3210	BUSINESS LICENSES	86,725	82,580	85,000	92,100	92,100	92,100
01-00-320-3212	CONTRACTOR LICENSES	10,125	8,500	8,500	11,258	13,500	20,000
01-00-320-3215	LIQUOR LICENSES	71,345	70,025	72,000	43,424	43,923	70,000
01-00-320-3217	VIDEO GAMING LICENSES	64,400	72,100	69,300	74,900	76,300	76,300
01-00-320-3250	BUILDING PERMITS	145,296	134,148	140,000	171,170	255,940	140,000
01-00-320-3252	BUILDING PERMIT ADMIN. FEES	5,805	632	5,500	2,529	4,500	27,500
01-00-380-3830	FEE IN LIEU OF SALES TAX	89,973	71,547	75,504	70,312	72,500	76,772
	LA FITNESS	25,000					
	MAGIC NAILS - COUNTRYSIDE PLAZA	13,380					
	PHOENIX SALONS	13,622					
	SALVADOR SALON	1,376					
	INLAND - MAGIC NAILS	4,628					
	INLAND / ATI PHYSICAL THERAPY	12,016					
	H&R BLOCK	6,750					
TOTAL LICENSES & PERMITS		473,669	439,532	455,804	465,693	558,763	502,672
INTERGOVERNMENTAL REVENUES							
01-00-330-3320	STATE INCOME TAX	609,489	579,824	615,000	557,628	663,874	653,756
01-00-330-3325	STATE GAMING TAX	305,044	270,982	305,000	141,813	225,000	315,000
01-00-330-3451	STATE LOCAL USE TAX	182,374	210,698	209,273	211,300	263,273	250,538
01-00-330-3340	STATE REPLACEMENT TAX	4,610	6,077	4,750	3,650	4,000	5,500
01-00-330-3345	STATE CANNABIS EXCISE TAX	-	1,458	-	3,633	4,716	5,482
01-00-330-3350	STATE AUTO RENTAL TAX	41,253	39,011	41,500	32,116	36,961	37,000
01-00-330-3360	MUN TELECOMMUNICATIONS TAX	34,698	28,236	32,500	21,966	27,134	27,000
01-00-380-3853	GRANT REVENUE	24,470	27,232	25,140	201,067	210,000	431,760
	CIVIC CONTRIBUTION	40,000					
	AMERICAN RESCUE PLAN ACT	365,000					
	TOBACCO ENFORCEMENT	1,760					
	IDOT TRAFFIC SAFETY	25,000					
TOTAL INTERGOVERNMENTAL REVENUES		1,201,938	1,163,518	1,233,163	1,173,173	1,434,958	1,726,035



CITY OF COUNTRYSIDE 2022 ANNUAL BUDGET

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

ACCT NUMBER	ACCT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 FYTD	2021 FYE PROJ	2022 BUDGET
CITY-CHARGES FOR SERVICES							
01-00-341-3410	PROP MAINT INSPECTION FEE	52,731	51,057	45,000	25,647	35,000	45,000
01-00-341-3411	ELEVATOR INSPECTION SERVICES	-	-	-	-	-	-
01-00-341-3412	PLANNING & ZONING APPLICATION	6,255	10,430	10,500	3,087	4,500	10,050
01-00-341-3415	ENGINEERING SERVICES	12,752	9,345	15,000	9,837	12,000	10,000
01-00-341-3416	INSPECTION/REVIEW SERVICES	37,575	26,091	35,000	13,952	15,000	18,500
01-00-341-3417	CRIMINAL BACKGROUND CHECKS	50	750	500	250	300	300
01-00-341-3420	POLICE SPECIAL SERVICES	6,068	13,911	16,000	2,886	3,500	7,000
TOTAL CITY-CHARGES FOR SERVICES		115,431	111,584	122,000	55,659	70,300	90,850
RECREATION-CHARGES FOR SERVICES							
01-00-347-3471	FLAGG CREEK OPERATIONS	72,216	44,524	21,943	-	-	54,160
TOTAL RECREATION-CHARGES FOR SERVICES		72,216	44,524	21,943	-	-	54,160
FINES AND FORFEITURES							
01-00-351-3511	COURT FINES	13,335	26,735	18,500	24,244	28,855	28,500
01-00-351-3513	LOCAL ORDINANCE FINES	79,756	67,256	70,000	33,619	40,935	52,500
01-00-351-3514	POLICE DUPLICATING SERVICES	2,285	5,856	3,000	1,925	2,200	2,250
01-00-351-3515	POLICE-IMPOUND FEES	13,000	21,500	20,000	7,500	10,000	13,000
TOTAL FINES AND FORFEITURES		108,376	121,347	111,500	67,288	81,990	96,250
INVESTMENT INCOME							
01-00-380-3810	INTEREST INCOME	578,655	580,968	487,295	254,602	386,295	369,906
01-00-380-3880	INVESTMENT GAIN/(LOSS)	-	54,979	-	-	-	-
TOTAL NET INVESTMENT INCOME		578,655	635,947	487,295	254,602	386,295	369,906
OTHER REVENUES							
01-00-380-3840	NON RESIDENT FINGERPRINT FEE	2,300	3,355	3,000	1,000	1,000	3,000
01-00-380-3845	IPBC TERMINAL RESERVE	50,996	121,055	-	-	-	-
01-00-380-3846	IRMA EXCESS RESERVES	-	-	-	-	-	-
01-00-380-3850	MISCELLANEOUS REVENUE	55,710	222,695	15,502	7,347	7,500	8,927
01-00-380-3856	DUI AGENCY	2,642	479	2,500	1,321	1,500	500
01-00-380-3858	TOWER RENTAL	35,231	36,288	70,428	31,159	37,392	72,503
01-00-380-3859	ADVERTISING	2,000	2,077	2,000	-	2,000	2,000
01-00-380-3860	VEST DONATION	-	-	-	-	-	-
TOTAL OTHER REVENUES		148,879	385,949	93,430	40,827	49,392	86,930
OTHER FINANCING SOURCES							
01-00-380-3820	SALE OF FIXED ASSETS	-	81,883	-	-	-	-
01-00-395-3990	BOND PROCEEDS	-	-	-	-	-	-
01-00-395-3999	OPERATING TRANSFER IN	190,000	180,000	200,000	-	50,000	105,000
TOTAL OTHER FINANCING SOURCES		190,000	261,883	200,000	-	50,000	105,000
TOTAL GENERAL FUND REVENUES		13,849,899	13,870,022	13,842,466	10,751,041	13,594,737	14,176,134
TOTAL GF REVENUES & OTHER FINANCING SOURCES		14,039,899	14,131,905	14,042,466	10,751,041	13,644,737	14,281,134

GENERAL FUND - DETAILED EXPENDITURES AND OTHER FINANCING USES

ACCT NUMBER	ACCT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 FYTD	2021 FYE PROJ	2022 BUDGET
LEGISLATION AND ADMINISTRATION							
01-01-411-4215	SALARIES PART-TIME	49,317	53,800	53,800	44,833	53,800	53,800
01-01-411-4220	SOCIAL SECURITY TAX	3,058	2,729	3,336	2,272	3,336	3,336
01-01-411-4225	MEDICARE TAX	715	638	780	531	780	780
01-01-411-4230	HEALTH INSURANCE	-	55,477	74,770	46,436	55,698	51,569
01-01-411-4235	OTHER INSURANCE	-	2,633	3,195	2,656	3,195	3,419
01-01-411-4260	IMRF	5,448	5,569	6,175	5,131	6,175	6,091
01-01-411-5500	CELLULAR/PAGERS	-	-	-	-	-	-
01-01-411-5610	CONFERENCE & TRAVEL	-	50	1,000	220	220	500
	ILLINOIS MUNICIPAL LEAGUE	500					
01-01-411-5630	TRAINING & MEETINGS	375	358	500	-	-	500
01-01-411-5650	SUBSCRIPTIONS	84	49	260	-	260	260
	DESPLAINES VALLEY NEWS	50					
	GOVERNING	30					
	CRAINS CHICAGO	180					
01-01-411-5690	MEMBERSHIPS & LICENSES	10,690	11,938	10,425	11,890	11,890	11,950
	WEST CENTRAL MUNIC COUNCIL	10,875					
	ILLINOIS MUNICIPAL LEAGUE	775					
	METRO MAYORS CAUCUS DUES	300					
01-01-411-6510	OFFICE SUPPLIES	390	771	400	273	300	400
01-01-411-6520	OPERATING SUPPLIES	-	-	-	290	300	-
01-01-411-9030	LIBRARY REIMBURSEMENT	8,689	11,264	12,000	6,502	8,000	12,000
01-01-411-9035	POOL REIMBURSEMENT	2,669	1,739	2,750	200	500	2,750
01-01-411-9040	SENIOR CITIZENS	215	1,061	1,800	372	500	1,800
	SENIOR TAXI 50/50 PROGRAM	500					
	MISC SENIOR PROGRAMS	1,300					
01-01-411-9050	NEWSLETTERS	16,176	17,012	17,325	9,258	17,325	18,750
	4 MAILINGS	18,750					
01-01-411-9060	DONATIONS	2,500	2,500	4,500	-	2,500	4,500
	COMMUNITY NURSE	2,500					
	ROTARY SCHOLARSHIP	2,000					
01-01-411-9099	OTHER COMMUNITY RELATIONS	8,012	14,768	6,000	6,773	7,500	48,000
	SUSTAINABILITY PROGRAMS	40,000					
	SERVICE AWARDS	3,500					
	OTHER GIFTS/EVENT SUPPLIES	3,000					
	OTHER OFFICE/OPERATING SUPPLIES	1,500					
TOTAL LEGISLATIVE & ADMINISTRATION		108,338	182,356	199,016	137,637	172,279	220,405



CITY CLERK'S DEPARTMENT



This office is comprised of 3 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, Sharon Peterson oversees the day-to-day operations of the Clerk's office which is charged with maintaining the official records for the City. The staff, **Karen Melone** and **Liz Saucedo** 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 – block parties, reimbursement programs, etc.



Open and Transparent Government

The Deputy Clerk is the City's Freedom of Information Officer and is responsible for processing all Freedom of Information Act (FOIA) requests. The City processed 221 FOIA requests in 2020. 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 all committee, commission, and City Council meetings. There were 72 meetings in 2020. The staff prepare agendas and minutes in accordance with the OMA. 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 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 are registered as Deputy Registrars with the Cook County Elections office. They are available to assist residents with voter registration. The Deputy Clerk is responsible for facilitating all election filings and related public notices.

Resident Programs and Payment Processing

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

DESCRIPTION	2020	2019
# Business Licenses	446	465
# Liquor Licenses	55	55
# Special Use/Special Event Permits	15	37
# Raffles Permits	1	4
# Garage Sale Permits	42	86
# Real Estate Transfers	103	76
# FOIA Requests	221	181
# Tree Program Applications Processed	66	62
# Library Reimbursements	80	134
# Pool Reimbursements	2	34
# New Voter Registrations	52	0
# Foreclosures	4	9
# Seniors registered for snow removal	187	211

CITY CLERK'S DEPARTMENT CONTINUED...

MAJOR ACCOMPLISHMENTS

Strategic Goal #1 High Quality Community Service Delivery

- The Clerk's office created the Angel Tree program (FY 17) to serve needy families with gifts donated by staff, residents, local business owners, and elected officials who annually participate in the program. Pursuant to the COVID pandemic, the program was altered. The "Angels" purchased gift cards for the residents versus actual presents. The City strives to serve 50 residents with in-kind donations totaling at least \$2K annually.

PERFORMANCE INDICATORS	2019 ACT	2020 ACT	2021 PROJ	2022 BUDG
NUMBER OF RESIDENTS SERVED	58	62	34	50
VALUE OF IN-KIND DONATIONS	\$2,320	\$2,480	\$1,360	\$2,000

- Sponsorships for the Annual St. Patrick's Day Parade are used to make annual contributions to high value non-profit organizations that serve the community. Following the start-up year of the Parade in FY 2016, the City set a standard to maintain annual donations of at least \$15K. The annual contribution varies based on the operating costs of the event and economic factors.

PERFORMANCE INDICATORS	2019 ACT	2020 ACT	2021 PROJ	2022 BUDG
PULMONARY HYPERTENSION ASSOCIATION	8,763			
CHRON'S AND COLITIS FOUNDATION	8,763			
CENTER FOR INDEPENDENCE		8,000		
DISTRICT 105 FOUNDATION		8,000		
COVID 19 - EVENT CANCELLATION			-	
INTERFAITH COMMUNITY PARTNERS				8,000
BE THE FIGHT FOUNDATION				8,000
TOTAL AMOUNT RAISED ANNUALLY	17,526	16,000	-	16,000

- Since the City does not have certain public amenities, the City Council put together a program to reimburse residents for 100% of the membership cost for neighboring Library Districts and Public Pools. Staff requested and the Council approved additional funding for these programs last year.
- Subject to annual appropriations and resident demand, the City is currently committed to funding these programs at increased levels. See historical/budgeted reimbursements and program expenses below.

PERFORMANCE INDICATORS	2019 ACT	2020 ACT	2021 PROJ	2022 BUDG
NUMBER OF LIBRARY REIMBURSEMENTS	97	134	84	141
PROGRAM EXPENSES - LIBRARY	8,689	11,264	8,376	12,000
NUMBER OF POOL REIMBURSEMENTS	29	34	5	37
PROGRAM EXPENSES - POOL	2,669	1,739	500	2,750
TOTAL REIMBURSEMENTS	11,358	13,003	8,876	14,750
INCREASE IN FUNDING YEAR OVER YEAR	11,358	1,645	(4,127)	5,874
% CHANGE	41%	14%	-32%	66%

CITY CLERK'S DEPARTMENT CONTINUED...

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

- Aggressively marketed our new electronic workflows and online payment portal integrations for water billing and permitting processes via the City's website, quarterly newsletters, and through the City's Face Book page.
- Electronic billings and payments have grown substantially since the initial implementation of these programs. The efficiencies achieved through these new automated/paperless processes have allowed staff to regain valuable time that it can repurpose towards new strategic initiatives and projects. Growth goals are reflected in the 2022 budget column below.

PERFORMANCE INDICATORS	2019 ACT	2020 ACT	2021 PROJ	2022 BUDG
PAPERLESS WATER BILLING ACCOUNTS	0%	31%	39%	45%
ELECTRONIC WATER BILLING PAYMENTS	0%	41%	51%	60%
ELECTRONIC PERMIT PAYMENTS	0%	38%	55%	60%

EXPRESSED AS A PERCENTAGE OF TOTAL ACCOUNTS/PAYMENTS

- Implemented Granicus agenda management software to achieve a 100% paperless packet process for all City Council and Committee meetings. This has significantly reduced staff time formerly spent assembling and copying agenda packets that consumed over 5,000 pieces of paper annually.

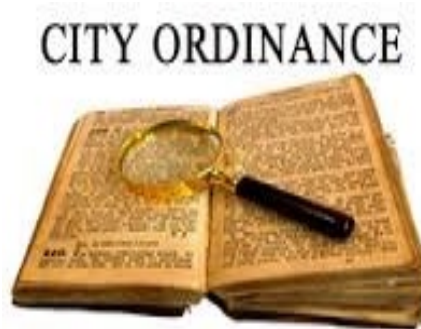
INITIATIVES/GOALS FOR FISCAL 2022

Strategic Goal #1 – High Quality Community Service Delivery

- Update the Business License fees to be comparable with surrounding communities.

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

- Implement electronic Freedom of Information Requests (FOIA) workflows through document management software (Laserfische) forms integration. The goal is to reduce paper requests by 80% while creating workflow efficiencies that will allow staff to focus on more strategic initiatives.
- Update the City Code to reflect current practices and procedures and to reduce redundancy.





CITY OF COUNTRYSIDE 2022 ANNUAL BUDGET

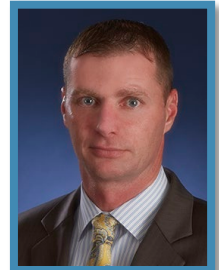
GENERAL FUND - DETAILED EXPENDITURES AND OTHER FINANCING USES CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 FYTD	2021 FYE PROJ	2022 BUDGET
CITY CLERK							
01-01-412-4210	SALARIES FULL-TIME	125,499	144,550	151,969	123,885	153,772	154,305
01-01-412-4215	SALARIES PART-TIME	10,425	10,562	12,560	7,000	7,000	12,390
01-01-412-4217	OVERTIME	34	392	321	250	250	247
01-01-412-4218	BUYBACKS & OTHER BENEFITS	8,275	-	1,495	728	728	3,560
01-01-412-4220	SOCIAL SECURITY TAX	8,559	9,261	10,313	7,868	10,313	10,571
01-01-412-4225	MEDICARE TAX	2,002	2,166	2,412	1,840	2,412	2,472
01-01-412-4230	HEALTH INSURANCE	35,170	30,009	31,408	26,067	31,408	28,965
01-01-412-4235	OTHER INSURANCE	1,851	1,858	3,532	2,294	2,750	3,599
01-01-412-4250	EMPLOYEE ASSISTANCE PROGRAM	53	-	52	-	52	52
01-01-412-4260	IMRF	18,357	18,387	21,490	17,427	21,490	21,763
01-01-412-5120	MAINTENANCE-EQUIPMENT	483	-	500	-	-	500
	COPIER SERVICE	500					
01-01-412-5610	CONFERENCE & TRAVEL	1,321	480	4,305	195	200	4,305
	MCI ACADEMY - SPRINGFIELD	1,200					
	IIMC CONFERENCE - OMAHA NE	2,300					
	CIMC TRAINING	805					
01-01-412-5630	TRAINING & MEETINGS	700	282	700	50	50	700
	FOR DEPT EMPLOYEES	700					
01-01-412-5650	SUBSCRIPTIONS	33	113	120	15	120	120
01-01-412-5670	TUITION REIMBURSEMENT	(1,038)	-	-	-	-	-
01-01-412-5690	MEMBERSHIPS & LICENSES	411	442	615	595	600	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	4,915	7,697	9,500	3,054	3,500	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	18,868	18,686	15,450	9,388	13,500	15,450
	TRANSCRIPTIONIST	13,150					
	POSTAGE LEASE	2,300					
01-01-412-6510	OFFICE SUPPLIES	2,295	3,403	7,200	4,322	5,250	7,200
	CLERK'S DEPARTMENT	3,500					
	DEPARTMENTS SHARED	3,700					
01-01-412-6520	OPERATING SUPPLIES	4,933	11,995	5,050	4,895	10,350	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		243,146	260,283	278,992	209,873	263,745	281,364

FINANCE DEPARTMENT

This office is comprised of 3 full-time employees and 1 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, debt and investment management, grant administration, and providing complex financial modeling and analytics to support City-wide departments, 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 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.



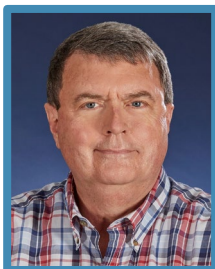
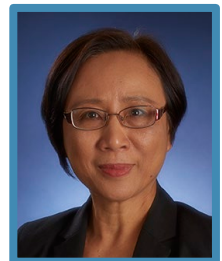
Budget

The Finance Director works closely with the City Treasurer, Finance Committee, and City Administration in assembling and recommending a budget to the City Council. The budget process begins with department requests reviewed by the City Administrator and Finance Director. The preliminary General Fund/Capital Fund budgets are presented in the early fall to develop property tax abatement recommendations to the Finance Committee and City Council. Budgets for all City funds are introduced in January and are refined as required until the final budget adoption in April following a public hearing.

Financial Reporting and Grant Administration

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 (quarterly). The City also issues a Comprehensive Annual Financial Report currently audited by Baker Tilly Virchow Krause, LLP (available on City's website). The Finance Department is responsible for monitoring the receipts, disbursements, and reporting of grant programs and works with Administration and the City Engineer with respect to grant applications and reimbursement processes. The department also determines any special audit or other financial reporting requirements.

Senior Accountant, Meiling Lieu, CPA processes the bi-weekly payroll, manages accounts payable and receivable (other than utility billing), prepares journal entries, reconciles bank accounts, processes the quarterly hotel/motel tax returns, and works closely with the auditors to complete the annual audit. In conjunction with the Finance Director, Meiling also assists in directing the workflows of the Account Clerk, and Senior Clerk.



Account Clerk, Kelvin (Kelly) Keach is a retired CPA with over 25 years of experience serving local government finance offices. Kelly works part-time for the Finance Department performing a variety of duties. He serves as the primary accounts payable clerk while assisting the Finance Director and Senior Accountant with high profile projects involving financial analytics, reporting, and implementation of technology solutions, workflows, and integrations that streamline processes across City departments.

FINANCE DEPARTMENT CONTINUED...

Utility Billing

Senior Clerk, Holly Williams maintains the utility billing system. Holly prepares an electronic meter read file used by the Water Operators to obtain meter readings. Holly uploads the reads in the billing system to generate the bills and monthly reporting package for the Lead Water Operator and Finance Director. She also processes the monthly restaurant/gasoline tax returns and serves as the primary collection agent.



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 #2 – Efficient and Transparent Operations and Professional Development

- The City received the Certificate in Achievement for Financial Reporting Excellence from the Government Finance Officers Association (GFOA) for the 14th consecutive year (FY 2020 audit).
- Effectively manage audit process with no auditor adjustments providing testament that staff maintains high quality and timely financial records with strong demonstrated controls. Annual goal is to achieve less than three adjusting entries and to eliminate remaining management letter comments.

PERFORMANCE INDICATORS	2019 ACT	2020 ACT	2021 PROJ	2022 BUDG
AUDITOR'S ADJUSTING ENTRIES (CITY AND FCGC)	1	-	-	-
MANAGEMENT LETTER COMMENTS	3	1	-	-

- The department received the Distinguished Budget Award from the GFOA for the 5th consecutive year relative to the FY 2021 fiscal year budget document. This reward reflects the ongoing commitment of the City Council and City Management to meeting the highest principals of governmental budgeting.
- Finance Director Schutter earned the Certified Public Finance Officer (CPFO) designation demonstrating proficiency and commitment to the highest professional standards in accordance with the GFOA's Code of Professional Ethics.
- Implemented paperless personnel authorization forms with automated process workflows.

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

- Negotiated new Fee in Lieu of Tax agreements on non-conforming property uses in strategic retail districts within the City. This revenue stream has grown over 100% since FY 2018 where it stood at \$35,724. This growth demonstrates effective protection over the City's Economic Base.

PERFORMANCE INDICATORS	2019 ACT	2020 ACT	2021 PROJ	2022 BUDG
FEE IN LIEU OF TAXES	89,973	71,547	72,500	76,772

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

- The City's goal is to maintain \$500K to \$750K in "pay as you go" (General Fund) funding for annual street resurfacing expenditures and another \$250K to \$500K for equipment replacements.

MAJOR ACCOMPLISHMENTS CONTINUED...

- In conjunction with all City Department Heads and the City Engineer, created new 15-year capital replacement plan providing specific inventory and conditions assessment of all capital assets.

PERFORMANCE INDICATORS	2019 ACT	2020 ACT	2021 PROJ	2022 BUDG
NET CAPITAL INVESTMENT-GOVT FUNDS	14,053,824	7,198,474	1,396,155	1,643,500
NET CAPITAL INVESTMENT-PROPRIETARY	-	-	-	3,015,000
LESS CAPITAL GRANTS	(462,609)	(423,937)	(126,089)	(100,000)
NET CAPITAL CITY INVESTMENT-TOTAL	13,591,215	6,774,537	1,270,066	4,558,500

(1) FISCAL YEARS 2019/2020 INCLUDES NEW MUNICIPAL COMPLEX PROJECT

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

- In December of 2016, the Finance Director performed a significant restructuring of investment and bank accounts. Management now self directs a portfolio of fixed income securities designed to outperform professionally managed accounts and benchmarks annually – see results below.

PERFORMANCE INDICATORS	2019 ACT	2020 ACT	2021 PROJ	2022 BUDG
INVESTMENT RETURNS: CITY'S SELF DIRECTED PORTFOLIO	1.64%	4.31%	4.17%	2.05%
INVESTMENT RETURNS: IMET 1-3 YEAR FUND	1.25%	3.38%	3.44%	0.54%
INVESTMENT RETURNS: BARCLAYS 1-3 YEAR GOVT INDEX	1.50%	3.59%	3.14%	0.26%
OUTPERFORMANCE TO BEST INDEX (IN BASIS POINTS)	0.14%	0.72%	0.73%	1.51%
OUTPERFORMANCE TO BEST INDEX (IN ADD'L INCOME)	8,735	44,585	60,767	131,249

ADDITIONAL EARNED INCOME IS BASED ON THE TRAILING 12 MONTH AVERAGE PORTFOLIO VALUE

- Refunded \$16.4 million of Series 2014 Taxable General Obligation Bonds at a net present value savings of just under \$2 million (12.5% of refunded bonds) while shortening the final maturity on this debt by 6 years. Present value savings achieved exceeds GFOA best practices threshold by 2.5x.
- The City joined the IPBC Health Insurance Risk Pool in 1983, which has now grown to over 147 municipal entities. Several years ago the City transitioned into the largest subpool in the cooperative (NIHII) with over 900 combined lives. The geographic dispersion, size, and claims stability of the subpool have provided the City with below market renewal rates for health insurance benefits. Compare subpool loss ratio and renewal rates to the entire HMO pool and market rates.

PERFORMANCE INDICATORS	2019 ACT	2020 ACT	2021 PROJ	2022 BUDG
HMO AVERAGE LOSS RATIO FOR ENTIRE RISK POOL	88.90%	89.80%	91.60%	88.50%
COUNTRYSIDE'S SUBPOOL LOSS RATIO	85.20%	79.70%	79.90%	76.70%
GALLAGHER ANALYTICS BASED MARKET RATE (Y OVER Y)	3.40%	3.10%	4.60%	6.20%
HMO POOL AVERAGE/TREND RATE (Y OVER Y)	2.00%	1.90%	3.10%	-2.70%
COUNTRYSIDE RENEWAL RATE (Y OVER Y)	1.50%	-0.10%	0.51%	-8.50%
BELOW MARKET RATE DIFFERENTIAL (Y OVER Y)	1.90%	3.20%	4.09%	14.70%
SAVINGS FROM BELOW MARKET RISK POOL RATE	15,566	27,087	37,260	139,953

MAJOR ACCOMPLISHMENTS CONTINUED...

Strategic Goal #5 – Efficient and Equitable Financing of Programs/Assets/Services (Continued...)

- Maintained sustained stream of investment income despite the market pressures produced by falling rates and Federal Reserve monetary policy actions. Falling short-term rates also significantly reduced interfund interest income from the TIF District to the general fund. Despite these pressures, the City still produced at least 3% of total operating revenues from investment income (baseline goal).

PERFORMANCE INDICATORS	2019 ACT	2020 ACT	2021 PROJ	2022 BUDG
INVESTMENT INCOME (GENERAL)	578,655	635,947	377,827	369,906
INVESTMENT INCOME (HOTEL)	32,119	33,757	16,264	30,000
INVESTMENT INCOME (CAPITAL FUND) (1)	264,929	100,235	-	-
INVESTMENT INCOME (WATER FUND)	111,592	117,600	57,222	75,000
INVESTMENT INCOME (ALL FUNDS)	987,295	887,539	451,313	474,906
% INCREASE (YEAR OVER YEAR)	127%	-10%	-49%	5%
INVESTMENT INCOME (ALL FUNDS) (2)	722,366	787,304	451,313	474,906
% INCREASE (YEAR OVER YEAR) (2)	44%	9%	-43%	5%
% OF OPERATING INCOME	6%	5%	3%	3%

(1) REFLECTS INVESTMENT OF BOND PROCEEDS IN THE CAPITAL FUND.

(2) SHOWS INVESTMENT INCOME/PERCENTAGE INCREASE EXCLUSIVE OF THE INVESTMENT OF BOND PROCEEDS.

- For the 7th consecutive year, presented City operations without the use of a property tax levy. Only 3 of 135 Cook County Taxing Districts have accomplished this feat (2 of the 3 are primarily in another County). Absent a City tax levy, the composite tax rate in Countryside is the 11th lowest in the County.

PERFORMANCE INDICATORS	2019 ACT	2020 ACT	2021 PROJ	2022 BUDG
PROPERTY TAX REVENUE	-	-	-	-

INITIATIVES/GOALS FOR FISCAL 2022

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

- Digitize five additional Laserfiche automated form workflows in FY 2022.
- Submit 2022 Budget Document for the Distinguish Budget Award Program and obtain the award for the 6th consecutive year.
- File for and obtain the Certificate of Achievement for Financial Reporting from the GFOA for the 15th consecutive year relative to the fiscal year 2021 audit report.
- Secure nomination for appointment to the Finance Committee of the IPBC risk pool for 3rd term.

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

- Established new TIF District in FY 20 to facilitate redevelopment of 55th Street including the 5 acre former City Hall site. Several preliminary site and redevelopment proposals have been received and reviewed by staff. Staff has analyzed the proposals with respect to economic value and an evaluation of fit within the surrounding community. The goal is to begin redevelopment this fiscal year.



CITY OF COUNTRYSIDE 2022 ANNUAL BUDGET

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

ACCT NUMBER	ACCT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 FYTD	2021 FYE PROJ	2022 BUDGET
FINANCE DEPARTMENT							
01-01-413-4210	SALARIES FULL-TIME	156,954	164,914	167,934	138,345	167,934	172,293
01-01-413-4215	SALARIES PART-TIME	16,582	18,682	25,560	15,286	18,750	21,472
01-01-413-4217	OVERTIME	-	-	-	-	-	-
01-01-413-4218	BUYBACKS & OTHER BENEFITS	4,660	4,874	4,995	5,067	5,067	5,118
01-01-413-4220	SOCIAL SECURITY TAX	10,461	11,141	12,306	9,542	11,500	12,331
01-01-413-4225	MEDICARE TAX	2,446	2,606	2,878	2,232	2,686	2,884
01-01-413-4230	HEALTH INSURANCE	28,370	27,067	27,338	22,681	27,338	25,245
01-01-413-4235	OTHER INSURANCE	1,942	2,083	2,130	1,771	2,000	2,279
01-01-413-4250	EMPLOYEE ASSISTANCE PROGRAM	53	-	52	-	52	52
01-01-413-4260	IMRF	20,021	19,365	20,951	16,591	20,951	21,092
01-01-413-5120	MAINTENANCE-EQUIPMENT	-	-	-	-	-	-
01-01-413-5310	AUDITING	19,020	19,710	20,876	20,876	20,876	21,502
	85% OF COST (10%WATER/5%SEWER)	21,502					
01-01-413-5610	CONFERENCE & TRAVEL	2,072	2,884	4,500	(420)	(420)	3,500
	GFOA ANNUAL CONF - FIN DIRECTOR	2,500					
	IGFOA OR OTHER	1,000					
01-01-413-5630	TRAINING & MEETINGS	702	484	1,500	685	1,000	1,000
	CPFO EXAMS/MATERIALS/OTHER	1,000					
01-01-413-5650	SUBSCRIPTIONS	-	-	200	35	200	200
	VARIOUS GFOA PUBLICATIONS	200					
01-01-413-5690	MEMBERSHIPS & LICENSES	945	820	1,175	450	650	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	-	-	150	-	150	150
01-01-413-5810	LEGAL NOTICES/NEWS PUBLICATION	2,761	1,179	1,200	1,244	2,000	2,000
01-01-413-5890	CONTRACTUAL/CONSULTING SERV	550	46	350	-	-	350
01-01-413-6510	OFFICE SUPPLIES	607	1,886	1,150	898	1,150	1,150
01-01-413-6515	BANK FEES	9,371	8,188	9,500	6,840	8,200	9,500
	ACCOUNT ANALYSIS FEES	8,800					
	PAYING AGENT FEES	700					
01-01-413-6516	CREDIT CARD PROCESSING FEES	3,839	3,427	4,500	3,141	3,500	3,500
01-01-413-6520	OPERATING SUPPLIES	3,705	2,846	3,400	1,990	2,500	3,500
	TAX FORMS	500					
	CHECK STOCK	500					
	AUDIT/BUDGET SUPPLIES	1,000					
	GFOA AWARD APPLICATION FEES	1,000					
	OTHER MISC SUPPLIES	500					
01-01-413-9540	PROPERTY TAX REFUNDS	1,903	173	500	-	250	250
TOTAL FINANCE DEPARTMENT		286,964	292,375	313,145	247,254	296,334	310,543



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

ACCT NUMBER	ACCT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 FYTD	2021 FYE PROJ	2022 BUDGET
FINANCE DEPT - OTHER FINANCING USES							
01-01-413-9550	PRINCIPAL-BONDS	600,000	625,000	940,000	940,000	940,000	1,335,000
	SERIES 2014 BONDS	670,000					
	SERIES 2018 BONDS	300,000					
	SERIES 2021B BONDS	365,000					
01-01-413-9560	INTEREST-BONDS	1,179,234	1,603,415	1,455,668	1,455,668	1,455,668	1,061,833
	SERIES 2014 BONDS	64,570					
	SERIES 2017 BONDS	362,500					
	SERIES 2018 BONDS	360,635					
	SERIES 2021A BONDS	140,833					
	SERIES 2021B BONDS	133,295					
01-01-413-9595	OPERATING TRANSFER OUT	1,696,383	1,693,878	1,194,667	-	919,694	1,029,316
	COMMERCIAL TIF - 10% (INC TAXES)	63,439					
	CIP - DRAINAGE IMPROVEMENTS	45,500					
	CIP - ENGINEERING FEES	40,000					
	CIP - LOCAL SHARE CONSTRUCTION	100,000					
	CIP - POLICE EQUIPMENT	30,000					
	CIP - POLICE VEHICLES	35,000					
	CIP - PUBLIC WORKS EQUIPMENT	390,000					
	CIP - 2021 ROADS (NET OF SURPLUS)	325,377					
TOTAL FINANCE DEPT - OTHER FINANCING USES		3,475,617	3,922,293	3,590,335	2,395,668	3,315,362	3,426,149



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

ACCT NUMBER	ACCT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 FYTD	2021 FYE PROJ	2022 BUDGET
BOARD OF POLICE & FIRE COMMISSION							
01-01-414-4215	SALARIES PART-TIME	938	1,111	803	979	1,000	803
01-01-414-4220	SOCIAL SECURITY TAX	58	69	50	61	65	50
01-01-414-4225	MEDICARE TAX	14	16	12	14	15	12
01-01-414-5330	LEGAL	-	9,854	-	15,913	16,000	2,500
01-01-414-5610	CONFERENCE & TRAVEL	302	56	350	-	-	480
01-01-414-5630	TRAINING & MEETINGS	785	525	475	-	-	1,000
01-01-414-5690	MEMBERSHIPS & LICENSES	375	375	375	375	375	375
01-01-414-5810	LEGAL NOTICES/NEWS PUBLICATION	397	-	-	110	110	-
01-01-414-5890	CONTRACTUAL/CONSULTING SERV	2,465	7,168	2,500	7,367	7,500	1,035
	PSYCHOLOGICAL TESTING	485					
	POLYGRAPH TESTING	250					
	WRITTEN EXAMS	-					
	PRE EMPLOYMENT PHYSICAL	300					
	ORAL INTERVIEWS	-					
01-01-414-6510	OFFICE SUPPLIES	270	-	250	600	650	250
01-01-414-8010	OPERATING CAPITAL	-	-	-	-	-	-
TOTAL BOARD OF POLICE & FIRE COMM		5,604	19,174	4,815	25,419	25,715	6,505
PLANNING & ZONING							
01-01-415-4215	SALARIES PART-TIME	3,801	3,749	5,068	4,099	5,068	5,686
01-01-415-4220	SOCIAL SECURITY TAX	236	232	314	254	314	353
01-01-415-4225	MEDICARE TAX	55	54	73	59	73	83
01-01-415-5320	ENGINEERING	-	-	-	-	-	-
01-01-415-5330	LEGAL	20,119	27,138	25,000	20,375	21,500	25,000
	TRESSLER	25,000					
01-01-415-5610	CONFERENCE & TRAVEL	-	-	-	-	-	-
01-01-415-5630	TRAINING & MEETINGS	-	122	-	-	-	1,000
	AICP LICENSE	250					
	AICP TRAINING	750					
01-01-415-5690	MEMBERSHIPS & LICENSES	350	-	775	-	-	1,000
	PLANNING COMMISSIONER'S JOURNAL	775					
	OTHER	225					
01-01-415-5810	LEGAL NOTICES/NEWS PUBLICATION	-	-	-	-	-	-
01-01-415-5890	CONTRACTUAL/CONSULTING SERV	1,200	-	40,000	-	-	20,000
	COMPREHENSIVE PLAN UPDATE	20,000					
01-01-415-6510	OFFICE SUPPLIES	-	-	-	-	-	-
TOTAL PLANNING & ZONING		25,761	31,295	71,230	24,787	26,955	53,122



CITY ADMINISTRATION DEPARTMENT

This office is comprised of 3 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 Community Development Department staff to accomplish these tasks. Highlights will be covered in the Community Development Department section.

Sharon Peterson, Deputy Clerk/Assistant City Administrator has direct supervision of the Clerk's Office. She also oversees the City's special events and serves as the delegate for the City's insurance pool. Sharon assumes the Administrator's duties in Gail's absence.



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 Commission.

Human Resources

The human resource functions of this office include hiring, disciplining and firing 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.

BENEFIT PROGRAM	SINGLE	FAMILY
Health Insurance	22	52
Dental Insurance	20	59
Life Insurance	52	
Flexible Spending	7	
457 Plan	27	
TOTAL	128	111

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 health, dental 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.

All departments were within the IRMA target except for Recreation. The Flagg Creek Golf Course (FCGC) has 3 full-time employees, several part-time employees and many seasonal employees. FCGC has an aging seasonal workforce. Management has noted that hiring practices need to be modified so seasonal employees are placed in positions meeting their capabilities. In addition, a new policy was adopted for golf cart safety.

CLAIM FREQUENCY by Department			
DEPARTMENT	IRMA TARGET	2020	2019
Administration	0	0	0
Police	5	4	2
Public Works	9	8	6
Recreation (Golf Course)	1	2	2
TOTAL	15	14	10

CLAIM FREQUENCY by Type			
CLAIM TYPE	IRMA TARGET	2020	2019
Auto Liability	1	2	0
Auto Physical Damage	2	1	1
General Liability	3	0	0
Property Damage	3	4	3
Workers Compensation	6	7	6
TOTAL	15	14	10

The claim information is used to help management direct training resources to areas/departments which have higher risks. For example, the severity of the claims at FCGC demanded implementation of a new policy and changes in the seasonal hiring practice for 2021. Overall the City's claim experience was below the target level but only by one.

Coffee with the Mayor

This office coordinates the quarterly meetings where residents and business owners can come to 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 topics of discussion. All those in attendance are given the opportunity to ask questions or bring issues to the Mayor's attention. In 2020, there was only one meeting due to the COVID-19 restrictions. Jeff Allen,



Senior Project Engineer for the Central Tri-State Tollway Expansion Project was the guest speaker. He gave a very informative presentation covering an overview of the entire project, the progress of the mile long bridge construction, noisewalls in and around Countryside, and the anticipated timeline.

CITY ADMINISTRATION DEPARTMENT CONTINUED...

Recreation

Sharon Peterson oversees recreation including the City's 10 parks, and special events including: Winterfest, St. Patrick's Day Parade, Easter Egg Hunt, Summer Concert Series, the Angle Tree Program and the Children's Christmas Party. Unfortunately, COVID-19 required the cancelation of all events after the St. Patrick's Day Parade. Public Works' employees built the St. Patrick's Day Parade float (pictured on the right) to commemorate the City's 60th anniversary of incorporation in 2020. This was the only anniversary celebration due to the pandemic.



On a positive note, the pandemic has taught us to think outside the box. The Special Events Committee hosted a drive through event for Easter rather than the traditional egg hunt for candy-filled eggs. All children received a bag of goodies.

Some special event funds were redirected to a promotion to help the City's restaurants. Entry forms were given with carryout orders. At the end of the promotion 3 winners were selected receiving gift certificates for Countryside restaurants. Sometimes change can be good.



1st Prize - \$2,000



2nd Prize - \$1,000



3rd Prize - \$500

CITY ADMINISTRATION DEPARTMENT CONTINUED...

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. Based upon the number of years of service they receive a gift certificate for the local establishment of their choosing. The City would like to thank the thirteen employees listed in the chart to the right who reached service milestones.

COVID-19 Pandemic

The focus of this department's priorities took a big shift in March, 2020 due to the COVID-19 pandemic. It was now a priority to keep up on executive orders and adjust policies and procedures for the safety of the employees, residents and businesses, keep the public updated on changing recommendations and executive orders, and manage staff shortages due to revised schedules and illness.

SERVICE AWARDS FOR 2020		
EMPLOYEE	DEPARTMENT	YEARS OF SERVICE
Doug Davis	FCGC	20
Billy Rosinia	FCGC	20
Shawn Ligeikis	Public Works	15
Tom Nicholson	Public Works	15
Steve Ourada	Public Works	15
Holly Williams	Finance	15
Sue Dignin	Administration	10
Mark Battaglia	Police	5
Mike Maher	Police	5
Maricruz Reyes	Police	5
Dave Schutter	Finance	5
Michele Sullivan	FCGC	5
Ryan Venem	Police	5



Countryside employees Sue Dignin, Holly Williams and Meiling Lieu showoff their vaccination bandaids.

CITY ADMINISTRATION DEPARTMENT CONTINUED...

MAJOR ACCOMPLISHMENTS

Strategic Goal #1 – High Quality Community Service Delivery

- Reviewed all Executive Orders issued by the State of Illinois and the County of Cook to communicate information to the public and our employees.
- Developed a vaccination policy for the elected officials and employees in an effort to keep our work force and the public safe. Coordinated with Pillars Community Health to expedite vaccinations for the senior citizens in our community and our workforce.
- Prepared posts on our website and social media and E-blasted valuable information for residents and businesses regarding assistance programs due to the COVID-19 pandemic.
- Created a Restaurant Promotion to entice consumers to place takeout orders from Countryside restaurants during the beginning of the pandemic. Winners received gift cards to local business. Over 400 individuals from 42 cities submitted receipts totaling close to \$30,000.
- Organized only one Coffee with the Mayor event due to the pandemic. A representative of the Illinois Tollway gave residents an update on the Central Tristate reconstruction project. This event also provided residents an opportunity to bring up concerns and ask questions about programs, services, development, etc.

Strategic Goal #2 – Efficient and Transparent Operations

- Continuously provide updates on capital projects, programs, services and alerts via Facebook posts, newsletter articles, website posts, and E-blasts to the City's subscribers. There is a significant increase in E-Blasts and website postings primarily due to COVID-19 related announcements. We expect this to return to normal levels in FY2022.

PERFORMANCE INDICATORS	2019 ACT	2020 ACT	2021 PROJ	2022 BUDG
CITY FACEBOOK POSTS - "LIKED"	579	814	1,064	800
NEWSLETTER ARTICLES - SUSTAINABILITY	4	3	1	4
PROJECT UPDATES/PRESENTATIONS	3	12	3	4
E-BLASTS	12	23	44	20
WEBSITE POSTS	4	25	48	25

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

- Continue to administer the \$1 million grant from the Illinois Clean Energy Community Foundation for the net zero energy building. Monthly reports must be submitted on the building's energy usage and solar generation. The City must prove out net zero over 12 consecutive months during an 18-month period. An extension was requested and approved due to the pandemic and City Hall closure.
- Applied for a grant through Openlands to expand the butterfly/pollinator gardens within our community.

CITY ADMINISTRATION DEPARTMENT CONTINUED...

MAJOR ACCOMPLISHMENTS CONTINUED...

- Applied for two grants from the State of Illinois Department of Economic Opportunity, (1) construction of public parking lots; and (2) for a new water main replacement in the Dansher Industrial Park.
- Solicited proposals for the old City Hall property. Several developers expressed interest. A few made presentations to the Economic Development Community. Staff is negotiating a Redevelopment Agreement with a developer to construct a fueling station, grocery store, convenience store, restaurant and possibly a brewery.
- Sustainability has become a top priority for the City Council. The Mayor created a new Sustainability Committee. This office serves as the staff liaison to the committee. During FY 2021 the committee met 6 times primarily to develop a draft sustainability plan. This plan will be finalized in FY2022.

PERFORMANCE INDICATORS	2019 ACT	2020 ACT	2021 PROJ	2022 BUDG
SUSTAINABILITY COMMITTEE MEETINGS	-	1	6	6
SUSTAINABILITY PROGRAMS IMPLEMENTED	-	-	1	2
SUSTAINABLE EQUIPMENT PURCHASED	-	-	-	2

- During FY 2021, the City constructed a butterfly/pollinator garden at the Municipal Complex. Staff participated by raising painted lady butterflies and releasing them.
- The Sustainability Committee directed staff to research a “green” electric aggregation program for our residents and small businesses. Staff bid this new program which will provided 100% renewable energy for all participating accounts through green energy credits. This program will be implemented in the coming year. In addition, the City will receive a civic contribution from the energy company which will be reinvested in sustainability initiatives.



Strategic Goal #4 – Long Term Capital Planning

- The City requested funding for a multi-use path which will run east to west along the City’s southern border connecting Countryside with the Village of Hodgkins on the east and the Village of Indian Head Park on the west. The City was notified that the grant has been approved.
- The City Council tasked staff with a goal of a Leadership in Energy and Environment Design (LEED) designation of silver with the design and construction of the Municipal Complex. I am happy to report we exceeded our goal. LEED designated the municipal complex a LEED Gold building. But we did not stop there – the final design of the building will achieve “Net Zero” energy consumption.

CITY ADMINISTRATION DEPARTMENT CONTINUED...

MAJOR ACCOMPLISHMENTS CONTINUED...

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

- In FY2021, although premiums were consistent with prior years, one serious worker's compensation claim was included in FY 2020 and continuing into FY 2021. This claim accounted for 90% of the claim experience. Staff implemented new policies at the golf course to help mitigate any future claims. These policies involved the operation of a golf cart and prohibited uses.

PERFORMANCE INDICATORS	2019 ACT	2020 ACT	2021 PROJ	2022 BUDG
INSURANCE PREMIUMS/CLAIMS (GENERAL)	115,888	136,819	111,253	136,271
INSURANCE PREMIUMS/CLAIMS (WATER)	19,953	19,622	19,650	27,254
INSURANCE PREMIUMS/CLAIMS (FCGC)	19,552	16,495	112,477	18,170
INSURANCE PREMIUMS/CLAIMS (TOTAL)	155,393	172,936	243,380	181,695
% CHANGE - FROM PRIOR YEAR	-15.00%	11.29%	40.73%	-25.35%
TRAILING 3-YEAR AVERAGE	179,661	177,393	190,569	199,337
TRAILING 5-YEAR AVERAGE	202,821	188,377	191,059	191,451

- Negotiated a contract with ESPN radio in a joint advertising effort with the City's nine car dealerships and the Countryside Chamber of Commerce (CCC) to promote our City, and its businesses. This contract increased the radio exposure by 344 radio commercials and 172 pre-game commercials. In addition, the CCC which typically uses its allotted ads for its annual carnival and biggest fundraiser was able to sell ads to its members to raise funds for the chamber as the carnival was canceled due to the pandemic.

INITIATIVES/GOALS FOR FISCAL 2022

Strategic Goal #1 High Quality Community Service Delivery

- Finalize the City's Sustainability Plan to help guide Countryside in the future.
- Implement clean energy aggregation program and work with the Sustainability Committee to develop a community energy efficiency reimbursement program to expend civic grant proceeds.
- 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. Create a new section in the newsletter to educate the public on sustainable practices
- Host a community wide shredding event at the request of residents
- Resume quarterly Coffee with the Mayor Forum to seek community input on priority projects.



CITY OF COUNTRYSIDE 2022 ANNUAL BUDGET

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

ACCT NUMBER	ACCT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 FYTD	2021 FYE PROJ	2022 BUDGET
GENERAL ADMINISTRATION							
01-01-416-4210	SALARIES FULL-TIME	268,210	279,117	284,277	230,701	284,277	287,120
01-01-416-4215	SALARIES PART-TIME	1,200	-	-	-	-	-
01-01-416-4218	BUYBACKS & OTHER BENEFITS	6,254	10,309	6,112	4,743	4,743	6,626
01-01-416-4220	SOCIAL SECURITY TAX	15,036	16,227	16,245	12,218	16,245	16,717
01-01-416-4225	MEDICARE TAX	3,861	4,080	4,211	3,326	4,211	4,259
01-01-416-4230	HEALTH INSURANCE	39,268	39,797	40,242	33,372	40,242	37,240
01-01-416-4231	RETIREE INS ALLOWANCE	54,950	59,500	75,600	49,700	65,000	67,200
	ERNE MILL SAP	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					
	JIM ESSIG	4,200					
	RONNIE POHLE	4,200					
	JOHN WILLIAMS	4,200					
	MARK BOBYSUD	4,200					
	KEN GOLUSKA	4,200					
	TONY BOYD	4,200					
	JOHN ANDREE	4,200					
	2 ADD'L RETIREES	8,400					
01-01-416-4235	OTHER INSURANCE	2,096	2,247	2,299	1,911	2,299	2,459
01-01-416-4240	UNEMPLOYMENT	5,072	8,148	5,000	3,289	3,500	5,000
01-01-416-4250	EMPLOYEE ASSISTANCE PROGRAM	35	-	52	-	52	52
01-01-416-4260	IMRF	35,078	35,016	38,476	31,270	38,500	38,393
01-01-416-4265	POLICE PENSION	1,016,137	1,064,366	1,105,000	1,216,027	1,216,027	1,281,027
01-01-416-4270	EMPLOYEE PHYSICALS	578	237	500	3,764	4,000	500
01-01-416-5120	MAINTENANCE-EQUIPMENT	2,520	2,520	3,500	2,520	2,520	3,000
	MITEL PHONE SYSTEM	2,500					
	MISC EQUIP REPAIR	500					
01-01-416-5130	MAINTENANCE-MOTOR VEHICLE	2,584	641	300	1,125	1,150	1,000
01-01-416-5320	ENGINEERING	80,317	97,114	85,000	64,845	85,000	90,000
01-01-416-5330	LEGAL	228,756	332,619	300,000	212,540	285,000	300,000
01-01-416-5340	LABOR NEGOTIATIONS	14,866	1,110	25,000	13,181	9,000	12,500
01-01-416-5500	CELLULAR/PAGERS	678	723	800	390	750	800
01-01-416-5610	CONFERENCE & TRAVEL	235	2,494	2,585	-	-	2,585
	ILICMA	400					
	IML	585					
	ICMA	1,600					
01-01-416-5630	TRAINING & MEETINGS	1,965	1,572	1,900	531	1,000	1,300
	METRO MANAGER MEETINGS	250					
	ILCMA SEMINAR	300					
	MISC TRAINING AND MEETINGS	750					

THE GENERAL ADMINISTRATION DEPARTMENT IS CONTINUED ON THE NEXT PAGE



CITY OF COUNTRYSIDE 2022 ANNUAL BUDGET

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

ACCT NUMBER	ACCT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 FYTD	2021 FYE PROJ	2022 BUDGET
GENERAL ADMINISTRATION CONTINUED...							
01-01-416-5650	SUBSCRIPTIONS	949	920	1,200	1,026	1,100	1,100
	BENEFITS & COMP BULLETIN	320					
	FMLA	280					
	CHICAGO TRIBUNE	100					
	POSTER COMPLIANCE	400					
01-01-416-5690	MEMBERSHIPS & LICENSES	23,745	20,671	23,775	21,851	23,000	23,500
	AICPA	300					
	ILCMA - G PAUL	390					
	ILCMA - S PETERSON	250					
	IL CPA SOCIETY	320					
	ICMA - G PAUL	1,200					
	ICMA - S PETERSON	800					
	SAMS CLUB	35					
	NPERLA	205					
	GATEWAY	20,000					
01-01-416-5700	TELEPHONE	27,584	22,935	22,000	21,958	24,500	25,000
	COVERS ENTIRE CITY	25,000					
01-01-416-5710	POSTAGE	18,215	9,197	14,000	12,649	13,600	14,000
01-01-416-5720	NATURAL GAS	5,334	8,509	4,834	2,729	3,500	3,500
01-01-416-5730	ELECTRICITY	38,942	38,979	33,000	27,005	32,000	33,000
01-01-416-5740	WATER	5,757	8,873	10,000	6,311	8,500	10,000
01-01-416-5820	RISK MANAGEMENT	115,888	136,819	140,271	107,465	112,500	136,271
	IRMA PREMIUM (75% OF PREMIUM)	102,521					
	IRMA CLAIM DEDUCTIBLES (75%)	33,750					
01-01-416-5890	CONTRACTUAL/CONSULTING SERV	54,246	21,256	25,000	8,195	10,000	20,000
	APPRAISALS/ACTUARIALS/OTHER	20,000					
01-01-416-6510	OFFICE SUPPLIES	1,748	6,386	2,500	1,767	2,000	2,500
	STATIONARY	200					
	TONER/INK	500					
	ANNUAL REPORTS	800					
	PROMOTIONAL SUPPLIES	800					
	OTHER SUPPLIES	200					
01-01-416-6530	FUEL/OIL	850	697	850	570	700	750
01-01-416-8010	OPERATING CAPITAL	-	-	-	-	-	-
01-01-416-8020	INFRASTRUCTURE IMPROVEMENTS	-	-	-	-	-	-
01-01-416-9055	TAX SHARING	532,473	548,446	653,802	109,358	605,000	658,802
	NAPELTON MAZDA	150,000					
	WESTFIELD FORD	203,802					
	PHELAN DODGE	275,000					
	COUNTRYSIDE MITSUBISHI	30,000					
TOTAL GENERAL ADMINISTRATION		2,605,427	2,781,525	2,928,331	2,206,337	2,899,916	3,086,201

CITY ADMINISTRATION

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

ACCT NUMBER	ACCT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 FYTD	2021 FYE PROJ	2022 BUDGET
IT SERVICES							
01-01-418-5120	MAINTENANCE-EQUIPMENT	170	293	-	166	166	-
01-01-418-5500	CELLULAR/PAGERS	-	87	-	217	217	-
01-01-418-5680	SOFTWARE LICENSES	34,217	32,729	60,345	34,848	42,500	45,249
	WATCHGUARD MAINTENANCE	4,000					
	ERP ANNUAL MAINT AGREEMENT	9,894					
	STERLING CODE HOSTING	1,000					
	WEBHOSTING/RETAINER BLOCK	5,000					
	ESRI GIS (COMM DEV)	1,200					
	CAPERS ANNUAL MAINTENANCE	7,500					
	LASERFICHE ASSURANCE PROGRAM	6,000					
	GRANICUS SUBSCRIPT (AGENDA MGT)	3,400					
	WATCHFIRE ANNUAL MAINTENANCE	1,000					
	ZOOM ANNUAL HOSTING FEES	2,500					
	BEAST SOFTWARE ANNUAL	1,000					
	MAILCHIMP ANNUAL SUBSCRIPTION	255					
	WEBNETWORK SOLUTIONS	500					
	DIGICERT/SSL	2,000					
01-01-418-5890	CONTRACTUAL/CONSULTING	102,092	117,190	124,600	73,708	112,500	114,100
	MERGING TECHNOLOGIES	103,100					
	COPIER REPAIRS/SUPPLIES	1,000					
	TRAINING/PROGRAMMING/RETAINER	10,000					
01-01-418-6520	OPERATING SUPPLIES	198	690	2,000	1,545	2,000	2,000
	MISC COMPUTER SUPPLIES	2,000					
01-01-418-6525	SOFTWARE	5,621	4,085	26,900	-	15,000	23,400
	ANTI VIRUS/CARBON BLACK	6,000					
	WINDOWS/SQL SERVERS	6,000					
	ADOBE PRO LICENSING	5,400					
	SYMATEC	6,000					
01-01-418-6526	HARDWARE	40,740	90,142	50,000	28,184	42,500	37,500
	PC REPLACEMENTS - CITY HALL	20,000					
	EATON UPS (2023 POSSIBLY)	15,000					
	NEW APC BACK UPS	2,500					
01-01-418-8010	OPERATING CAPITAL	-	-	-	-	-	-
TOTAL IT SERVICES		183,038	245,216	263,845	138,668	214,883	222,249



COMMUNITY DEVELOPMENT DEPARTMENT

This department is comprised of 3 full-time employees and 1 part-time employee; the Building Commissioner, Planning & Zoning Manager, Building Permit Clerk, and a part-time Code Enforcement Officer. 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 Building Commissioner (Building, Code Enforcement and overall management of the department).

Plan Review & Building Construction Inspections

Michael J. Coleman AIA, Building Commissioner performs a comprehensive review of all submitted documents and plans for all scopes of the projects. The review will insure that the proposed construction meets the intent of the building code and any local City amendments. The Building Commissioner performs these required reviews as part of the general services offered by the Community Development Department. The department also performs all fire suppression, fire alarm and special suppression system reviews, and coordinates all inspections with the Pleasantview Fire Protection District. Since January 2020, the Building Commissioner performs all inspections as required for conformance of the building codes with the exception of plumbing and health inspections.



Planning & Zoning

Municipalities use zoning to establish land use within their borders. The City's zoning map see 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.

DESCRIPTION	2020	2019
# Permits Issued	610	483
Value of Permits Issued	\$8,324,375	\$9,666,365
# Citations Issued	33	96
Value of Fines Collected	\$750	\$10,175

Code Enforcement & Rental Housing

Cheryl Jordan, Code Enforcement Officer investigates and processes all property maintenance complaints/investigations and is also the Rental Housing Compliance inspector. Cheryl investigates all property complaints in regards to site, building maintenance, housing regulations, and signage enforcement. She also performs all tri-annual rental housing inspections for compliance with the City rental housing code and the International Property Maintenance code.



COMMUNITY DEVELOPMENT DEPARTMENT CONTINUED...

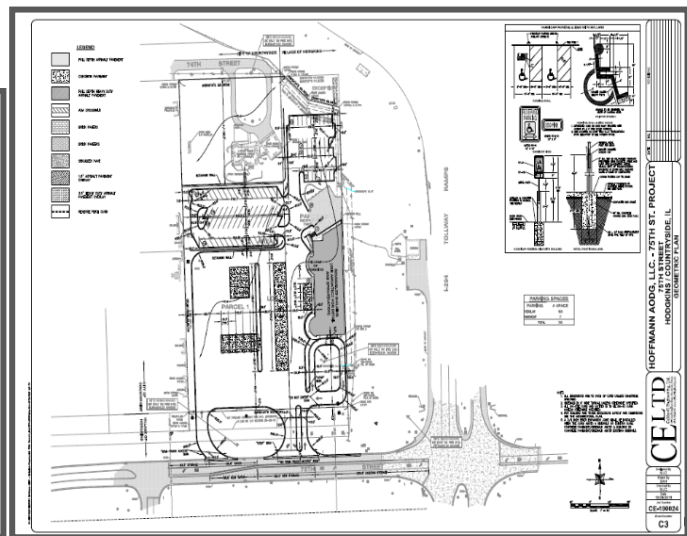
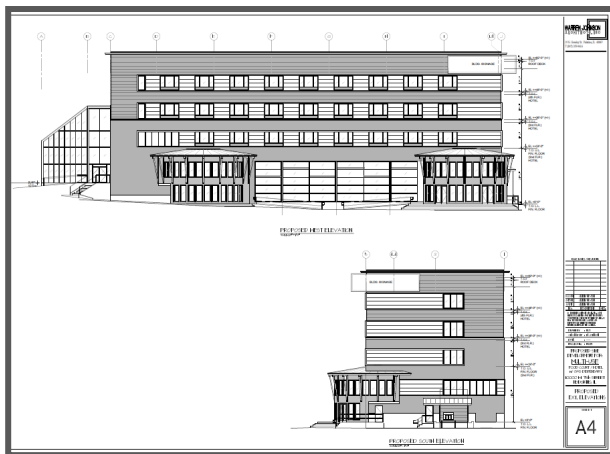
Plumbing, Health Inspections & Elevator Inspections

The City contracts with T.P.I. Building Code Consultants, Inc. for plumbing inspections. 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. For compliance inspections for elevators/lifts, the City contracts with Thompson Elevator Inspection Service, Inc. The City tries to work with code violators to give them an opportunity to voluntarily correct the violation to avoid citation.

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 for 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.

HOFFMANN DEVELOPMENT



BUONA BEEF RESTAURANT



COMMUNITY DEVELOPMENT DEPARTMENT CONTINUED...

MAJOR ACCOMPLISHMENTS

Strategic Goal #1 – High Quality Community Service Delivery

- Implemented and built on-line general information packets (14) and permit guides (15) to assist residents and contractors with the various requirements for permitting – this has reduced phone traffic to the department by 50%.

Strategic Goal #2 – Efficient and Transparent Operations

- The Community Development module has reduced internal permit review time from a 5-10 day process to a 3-5 day process – a reduction of approximately 50% in staff time.
- Inspection workflows are now set up to allow contractors and homeowners of record to schedule appointments online – the goal of this implementation is to reduce scheduling errors by 50%.
- The Community Development software module was programmed to provide automated notifications for expiring permits and open permits still requiring a final inspection. In 2020, auto generated notifications were increased by 316% thus dramatically reducing staff time required under a manual process.

PERFORMANCE INDICATORS	2019 ACT	2020 ACT	2021 PROJ	2022 BUDG
AUTOMATED NOTIFICATION E-MAILS GENERATED	57	180	215	200

- In conjunction with City Administration, Finance, and the Clerk's office, aggressively marketed online permitting application and integrated web based payment solutions. See chart below for historical online payment activity and our goal for fiscal 2022.

PERFORMANCE INDICATORS	2019 ACT	2020 ACT	2021 PROJ	2022 BUDG
ELECTRONIC PERMIT PAYMENTS AND APPLICATIONS	0%	38.5%	55.0%	60.0%
EXPRESSED AS A PERCENTAGE OF TOTAL ACCOUNTS/PAYMENTS				

- The City Council moved to bring the Building Commissioner and Code Enforcement functions in-house. Following a successful recruitment effort the new Building Commissioner came on in January of 2020, which partially affected fiscal year 2020 where savings of just over \$108K were achieved. Pending another successful recruitment for a plumbing inspector, all primary operations will be performed internally allowing for significant departmental savings in excess of \$175,000.

PERFORMANCE INDICATORS	2019 ACT	2020 ACT	2021 PROJ	2022 BUDG
PERSONNEL COSTS	187,941	167,940	275,269	304,091
CONTRACTUAL/CONSULTING	300,967	212,699	28,904	7,500
PRIMARY DEPT OPERATING COSTS	488,908	380,639	304,173	311,591
\$ CHANGE OVER BASE YEAR*	-	(108,269)	(184,735)	(177,317)
% CHANGE OVER BASE YEAR*	-	-22%	-38%	-36%

*BASE YR 2019 REPRESENTS THE LAST FULL YEAR OF OUSOURCING THE BUILDING COMMISSIONER FUNCTION

- Increased contractor's licensing and plan review fees significantly to bring them up to comparable levels with other communities and to properly offset internal staff time required to perform critical regulation of construction activities and other pivotal operations of the department.

COMMUNITY DEVELOPMENT DEPARTMENT CONTINUED...

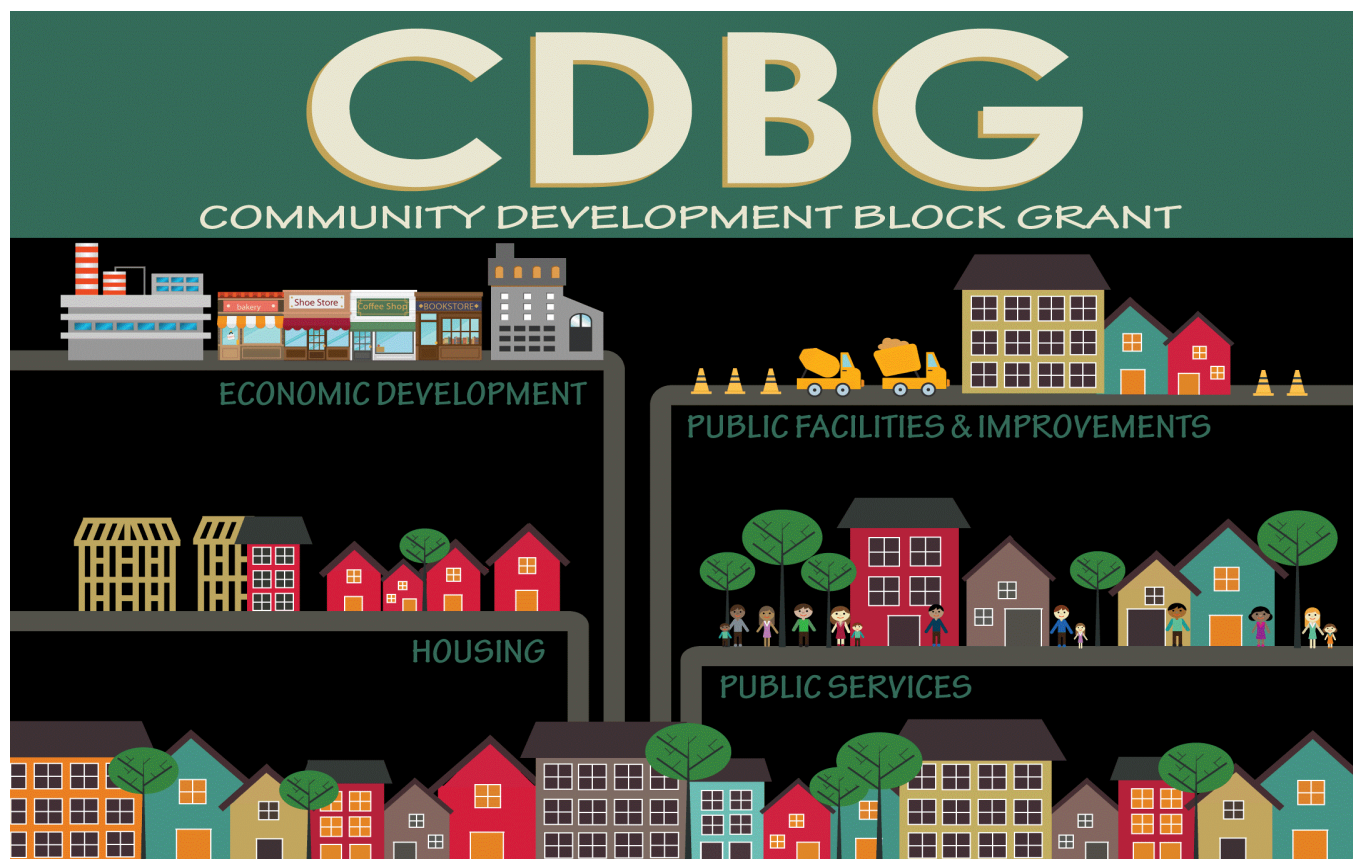
INITIATIVES/GOALS FOR FISCAL 2022

Strategic Goal #2 - Efficient and Transparent Operations

- By the end of 2021 recruit and hire a part time in-house plumbing inspector such that all the departmental functions will now be fully covered without outside consulting fees.
- By July 2021 develop and implement an online Concern Reporting form for the Community Development & Building Department to allow for the community to more easily report items to be further investigated by department staff.
- Enhance all permit applications to be fillable format permits to promote accessibility and to improve the legibility of the required documentation and to prepare for a kiosk based application process to reduce paper copies to improve sustainability.
- Provide updates as required for the Hazard Mitigation Plan that was reassigned to the Community Development Department from the Police Department. This plan outlines the City's hazard ranking and mitigation strategies and is incorporated in the Cook County Multi-Jurisdictional All Hazards Mitigation Plan (HMP) which covers 121 of the 135 districts in Cook County.

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

- Update Comprehensive Plan “Vision for 2024” which was completed on November 10, 2004.





CITY OF COUNTRYSIDE 2022 ANNUAL BUDGET

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

ACCT NUMBER	ACCT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 FYTD	2021 FYE PROJ	2022 BUDGET
COMMUNITY DEVELOPMENT DEPT.							
01-01-419-4210	SALARIES FULL-TIME	186,772	165,284	236,825	195,167	241,492	249,191
01-01-419-4215	SALARIES PART-TIME	1,169	2,656	4,160	25,389	30,500	54,900
01-01-419-4217	OVERTIME	-	97	135	-	100	108
01-01-419-4218	BUYBACKS & OTHER BENEFITS	2,651	1,031	5,465	3,266	5,465	5,751
01-01-419-4220	SOCIAL SECURITY TAX	11,528	10,139	15,288	13,515	15,288	19,464
01-01-419-4225	MEDICARE TAX	2,696	2,371	3,575	3,161	3,575	4,552
01-01-419-4230	HEALTH INSURANCE	27,749	31,144	44,000	36,479	44,000	40,582
01-01-419-4235	OTHER INSURANCE	1,115	1,411	2,467	2,051	2,467	2,640
01-01-419-4250	EMPLOYEE ASSISTANCE PROGRAM	35	-	35	-	35	35
01-01-419-4260	IMRF	24,166	20,405	32,121	26,225	32,121	33,335
01-01-419-5120	MAINTENANCE-EQUIPMENT	-	-	-	-	-	250
01-01-419-5130	MAINTENANCE-MOTOR VEHICLES	-	-	500	-	-	500
	FORD 500	500					
01-01-419-5320	ENGINEERING	27,326	14,661	15,000	11,676	15,000	15,000
	REIMBURSABLE PLAN REVIEWS	15,000					
01-01-419-5360	INSPECTION FEES	14,500	19,735	18,000	-	18,000	20,000
	CCDPH INSPECTION FEES	20,000					
01-01-419-5500	CELLULAR/PAGERS	-	172	-	716	1,000	501
01-01-419-5610	CONFERENCE & TRAVEL	25	500	1,000	-	-	-
01-01-419-5630	TRAINING & MEETINGS	572	-	750	-	-	1,750
	2 EMPLOYEES	750					
	OTHER	1,000					
01-01-419-5650	SUBSCRIPTIONS	2,834	2,962	3,000	3,695	3,695	3,000
	COSTAR	3,000					
01-01-419-5690	MEMBERSHIPS & LICENSES	-	733	400	135	135	750
	APA - R TRENT	750					
01-01-419-5810	LEGAL NOTICE/NEWS PUBLICATIONS	-	-	-	-	-	-
01-01-419-5890	CONTRACTUAL/CONSULTING SERV	300,967	212,699	43,800	21,884	25,296	7,500
	PLAN REVIEWS REIMBURSABLE	5,000					
	TIMBERLINE GRASS - VACANT LOTS	2,500					
01-01-419-6510	OFFICE SUPPLIES	1,486	1,284	-	234	500	1,000
01-01-419-6520	OPERATING SUPPLIES	1,482	1,694	1,000	865	1,000	1,667
	SIDEWELL COOK COUNTY ATLAS	334					
	INK/PAPER/TONER	1,000					
	INSPECTION/PERMIT FORMS	333					
01-01-419-6530	FUEL/OIL	-	-	-	30	500	500
TOTAL COMMUNITY DEVELOPMENT DEPT		607,073	488,978	427,521	344,488	440,169	462,976
TOTAL LEGISLATION AND ADMINISTRATION		4,065,351	4,301,202	4,486,895	3,334,463	4,339,996	4,643,365



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

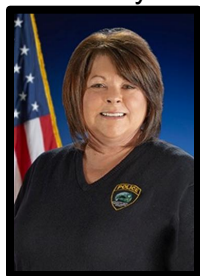


ADMIN. ASSISTANT
Charity Mitchell

ADMINISTRATIVE SERVICES

COMMUNITY SERVICE OFFICERS

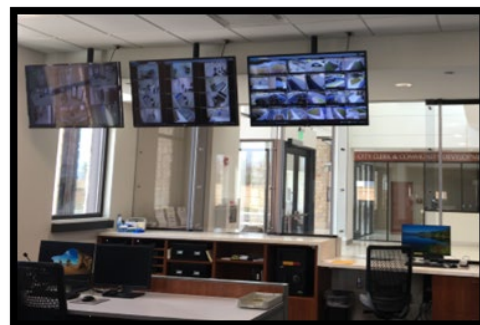
Community Service Officer Supervisor **Patricia Littlejohn**, who has been with the department since 2007, and 10 part-time Community Service Officers (CSO's) maintain coverage at the front desk 24 hours a day, 365 days per year. CSO's are responsible for answering non-emergency phone calls, preparing 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 CSOs received 2,296 administrative telephone calls and handled over 1,898 window assists during the course of weekend and evening shifts in 2020.



RECORDS DEPARTMENT



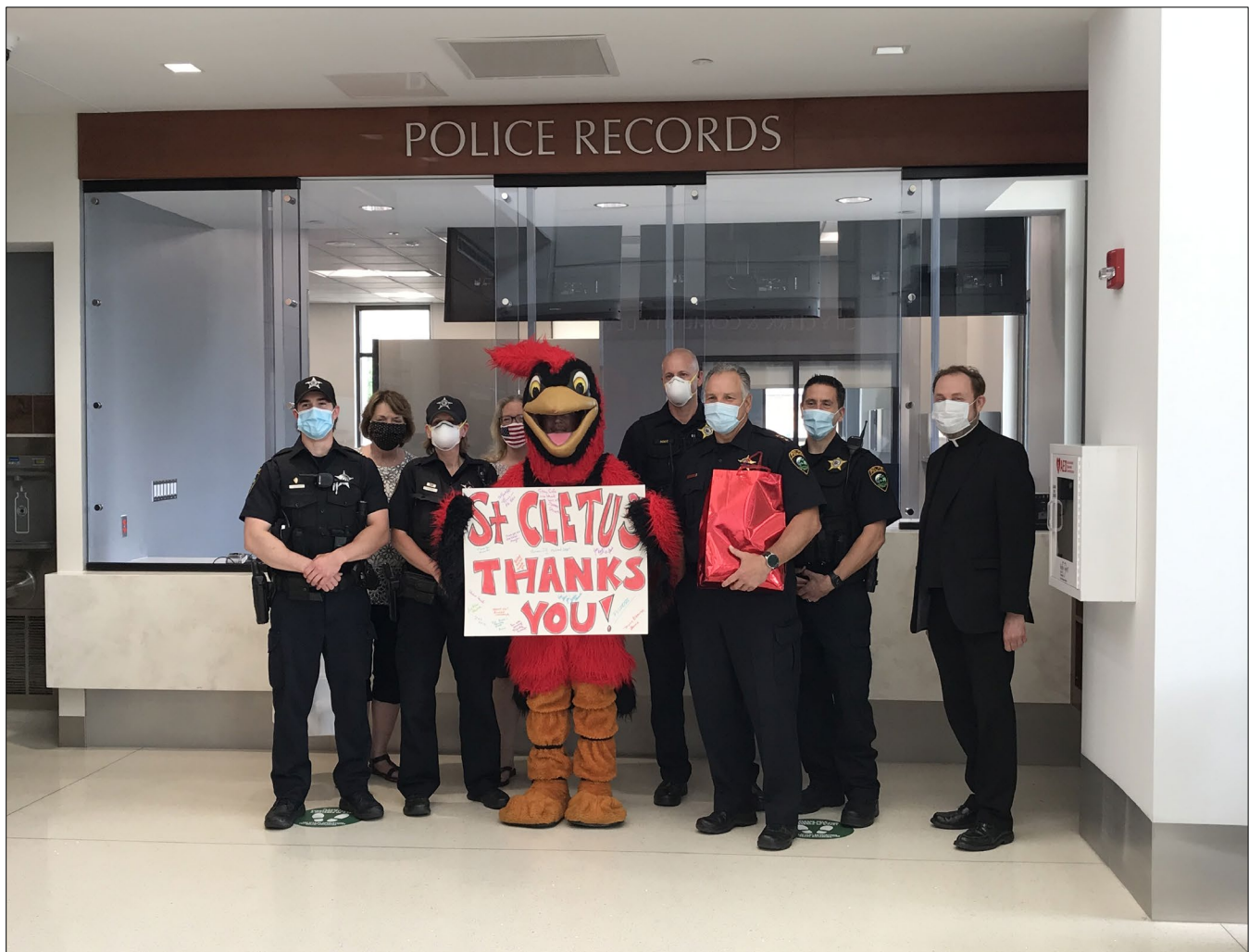
Guadalupe Hamernik, who has been with the department since 2007, staffs the Records Department. This department is responsible for the accurate reporting and archiving of all reports of criminal, non-criminal, and traffic activity handled by the Countryside Police Department. Official police reports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



POLICE DEPARTMENT CONTINUED...

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 2020, Patrol Officers responded to 10,389 total calls for service regarding criminal offenses, traffic crashes, alarm activations, disturbances, traffic complaints, and other miscellaneous events.



The Countryside Police Department operates on a 12-hour shift patrol schedule. A Sergeant or an Officer-in-Charge supervises each shift. The traditional patrol units are also supplemented with officers trained to perform ancillary functions such as that of an Evidence Technician, Field Training Officer, Elderly Services Officer, Bicycle Unit Officer, and DARE Officer.

POLICE DEPARTMENT CONTINUED...

All patrol vehicles are equipped with in-car camera systems and Computer Aided Dispatch (CAD) software. The in-car camera systems provide several benefits including officer training opportunities, increased professionalism and performance, and most importantly the safety of our officers and citizens. CAD software alerts officers when they are being assigned to calls and, with the click of a button, officers can notify dispatch that they are responding to, or have arrived at a dispatched call. The CAD software greatly reduces the amount of radio traffic and minimizes the amount of extra paperwork the officers are required to complete on a daily basis. In addition to this technology, one of the marked patrol units is equipped with an Automated License Plate Reader (ALPR). The ALPR captures license plate numbers, which are run against a database that flags wanted vehicle listings.



MAJOR ACCOMPLISHMENTS

Strategic Goal #1 - High Quality Community Service Delivery

- Hosted a modified “Shop With a Cop” event with the assistance of police department staff as well as generous donations from local businesses. Officers delivered gifts and dinner to three families.
- Transitioned emergency dispatching to Lyons Township Area Communications Center (LTACC). Switched emergency radio networks to the Starcom State-wide system to greatly improve emergency communication abilities which in turn enhanced citizen and officer safety and security.
- Implemented new technology: “Frontline Public Safety Solutions” which is a web-based software which facilitates House Watch, Overnight Parking Requests, Directed Patrol, Business Key Holder, At-Risk-Residents, and condition reports for “Crime Fighter BEAST” which is an evidence management software to track property and maintain evidence integrity and control.
- Effective in investigation of cases. Out of 117 assigned criminal investigations, 20 remain under investigation. Goal is to leave less than 20% of cases open at year end (i.e. clear or suspend > 80%)

PERFORMANCE INDICATORS	2019 ACT	2020 ACT	2021 PROJ	2022 BUDG
# OF CRIMINAL INVESTIGATIONS	159	117	138	145
# OF CASES REMAINING UNDER INVESTIGATION	20	20	15	22
% OF CASES REMAINING UNDER INVESTIGATION	12.6%	17.1%	10.9%	15.2%

- Handled 10,389 calls for service, issued 513 traffic citations, 583 parking citations, issued 55 local ordinance citations, and made 142 total arrests.

PERFORMANCE INDICATORS	2019 ACT	2020 ACT	2021 PROJ	2022 BUDG
# OF CALLS FOR SERVICE	7,135	10,389	8,750	9,250
# OF TRAFFIC CITATIONS	3,051	513	1,000	2,250
# OF PARKING CITATIONS	511	583	650	675
# OF LOCAL ORDINANCE CITATIONS	107	55	105	115
# OF ARRESTS	387	142	175	225

POLICE DEPARTMENT CONTINUED...

MAJOR ACCOMPLISHMENTS CONTINUED...

- Improved roadway safety by conducting 9 special enforcement details, issuing 287 traffic citations, and making 7 arrests. Overtime reimbursed through IDOT grants.

PERFORMANCE INDICATORS	2019 ACT	2020 ACT	2021 PROJ	2022 BUDG
# OF SPECIAL ENFORCEMENT DETAILS	9	9	9	12

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

- Completed the certification process for our Use of Force policy which became mandated by the Department of Justice.
- Completed 1,275 combined hours of department training, despite training cancellations and limitations/constraints due to global pandemic. The goal is to attain at least 2,500 hours/year on a post pandemic basis.

PERFORMANCE INDICATORS	2019 ACT	2020 ACT	2021 PROJ	2022 BUDG
TRAINING HOURS	2,769	1,275	1,950	2,500

- Continue to effectively manage overtime costs despite pressures from retirements and understaffing, military duty assignments, etc. 2020 costs were brought in at reduction of \$46,115 or 35% while projected 2021 overtime costs are expected to come in at a reduction of \$23,334 or 18% from the 2019 fiscal year peak. The goal is to bring overtime costs in at less than 4% of total labor costs.

PERFORMANCE INDICATORS	2019 ACT	2020 ACT	2021 PROJ	2022 BUDG
OVERTIME COSTS	129,978	83,863	105,950	106,644
OVERTIME (AS A % OF TOTAL LABOR COSTS)	4.86%	3.04%	3.94%	3.72%

- Conduct 3 rounds of tobacco compliance checks annually on all Countryside businesses holding licenses to sell tobacco products that have tobacco licenses. Although 100% compliance would be ideal, the goal is to provide enough training to local businesses to limit the violation rate to no more 5% of total compliance checks.

PERFORMANCE INDICATORS	2019 ACT	2020 ACT	2021 PROJ	2022 BUDG
# OF VIOLATIONS	3	2	4	2
# OF VIOLATIONS (AS A % OF INSPECTIONS)	6%	13%	10%	5%

- Partnered with "WeNeverWalkAlone" a police to police peer support system to aid in dealing with stressors and/or mental health issues confronting officers.
- Purchased new in-car cameras in conjunction with the Implementation of a body worn camera program for enhanced transparency and officer safety.
- Assisted the Board of Fire and Police in revising the Board Rules and Regulations, including the addition of a Lateral Transfer program for new hires, which will get new hires up and operational 6 months quicker as a step 2 patrol officer with prior experience.
- Promoted and trained 3 supervisors and 1 detective. The goal is to get new supervisors trained with Staff and Command certification from Northwestern University within 6 months of promotion.

POLICE DEPARTMENT CONTINUED...

MAJOR ACCOMPLISHMENTS CONTINUED...

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

- Purchased 3 new vehicles due to the costly maintenance expenditures incurred with vehicles beyond the end of their service life. In conjunction with the Finance Director inventoried all police vehicles and put together a comprehensive 15 year capital placement plan.
- Worked with Finance to build “capital project” programming into the accounts payable system such that specific vehicle maintenance (per individual patrol units) can be tracked to determine repair vs. replacement trade off and total lifecycle costs.
- Updated our Conducted Energy Weapon (CEW - TASER) program and policy with the purchase of new more efficient CEWs and 5 year maintenance/replacement plan.

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

- Partnered with PropertyRoom.com to automate the auction requirements of property evidence and also police surplus.
- Replaced end-of-life in-car camera systems with \$37,488 (100% of total cost) in funding from an Illinois Law Enforcement Standards Training Board (ILESTB) public safety grant.

INITIATIVES/GOALS FOR FISCAL 2022

Strategic Goal #1 - High Quality Community Service Delivery

- Resume department programs and community events such as Special Olympics, Citizens Police Academy, and Junior Police Academy depending on the state of the state as it relates to Covid mitigation.
- Continue to communicate with local businesses to plan and establish a City-wide camera network.
- Prepare for the transition from Uniform Crime Reporting to NIBRS which will involve substantial training and preparation.

Strategic Goal #2 - Efficient and Transparent Operations

- Increase department training hours.
- Work with Flagg Creek Golf Course management to update their security and keying processes.
- Complete data conversion of Public Safety Software from Superior to New World to complete the transition from dispatch centers.
- Revamp field training program to the SOKOLOVE system to better evaluate and prepare new hires.
- Institute more simulation and role playing training and evaluate discretionary shooting simulation systems for purchase out of the Asset Forfeiture fund.

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

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

POLICE DEPARTMENT CONTINUED...

INITIATIVES/GOALS FOR FISCAL 2022 CONTINUED...

- Purchase and up fit three new police vehicles which will be budgeted out of existing drug funds to increase safety and reduce maintenance costs.
- Expand the Mobile Automated License Plate Reader program with stationary cameras to enhance proactive policing in the City.

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

- Continue participation in Tobacco Enforcement grant initiative.
- Continue participation in IDOT grant special enforcement details and secure at least \$25K in annual funding.
- Secure an Illinois Law Enforcement Training and Standards Board Grant to reimburse the cost of body-worn cameras purchased in prior fiscal year.





CITY OF COUNTRYSIDE 2022 ANNUAL BUDGET

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

ACCT NUMBER	ACCT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 FYTD	2021 FYE PROJ	2022 BUDGET
POLICE DEPARTMENT							
01-02-421-4210	SALARIES FULL-TIME	2,422,289	2,554,321	2,540,706	1,974,483	2,476,706	2,630,353
01-02-421-4215	SALARIES PART-TIME	122,827	118,192	127,600	95,455	113,438	129,700
01-02-421-4217	OVERTIME	129,978	83,863	108,682	89,515	107,418	106,644
	OVERTIME EXCLUDING HOLIDAY	86,220					
	HOLIDAY OVERTIME	20,424					
01-02-421-4218	BUYBACKS & OTHER BENEFITS	255,772	194,107	186,510	311,264	325,000	244,362
	SICK BUYBACK	66,339					
	HOLIDAY PAY	75,274					
	VACATION BUYBACK	62,267					
	COMP BUYBACK	31,232					
	ANNUAL LONGEVITY	850					
	SPECIALTY PAY	8,400					
01-02-421-4220	SOCIAL SECURITY TAX	177,802	178,256	183,272	149,296	179,155	189,911
01-02-421-4225	MEDICARE TAX	41,626	41,805	43,030	35,078	42,094	45,170
01-02-421-4230	HEALTH INSURANCE	409,113	415,906	433,417	336,611	416,000	388,491
01-02-421-4235	OTHER INSURANCE	22,258	24,205	24,388	18,570	22,284	25,316
01-02-421-4250	EMPLOYEE ASSISTANCE PROGRAM	475	-	475	-	475	475
01-02-421-4260	IMRF	31,236	31,934	34,964	28,080	34,964	36,807
01-02-421-4270	EMPLOYEE PHYSICALS	464	958	1,000	889	1,000	1,000
01-02-421-4290	UNIFORM ALLOWANCE	16,572	16,436	25,000	26,121	26,500	25,000
	PATROL LEATHER ALLOWANCE	4,800					
	DETECTIVE ALLOWANCE	1,200					
	UNIFORM REPLACEMENT	19,000					
01-02-421-5110	MAINTENANCE-BUILDING	-	-	-	-	-	-
01-02-421-5120	MAINTENANCE-EQUIPMENT	11,590	8,586	13,400	6,782	8,500	25,100
	TASER ASSURANCE	13,000					
	BIKE REPAIRS	450					
	ALPR REPAIR	1,000					
	FOSTER AND SONS (FIRE EXT)	900					
	RADAR REPAIRS/CALIBRATION	500					
	CITY CAMERA SYSTEM	2,000					
	PORT-MOBIL RADIO REPAIRS	1,000					
	COPIER REPAIRS	2,000					
	EVP DEVICE (PLEASANTVIEW)	2,000					
	WATCHGUARD VIDEO CAMERAS	1,000					
	TRUCK SCALES	250					
	FITNESS EQUIPMENT	1,000					
01-02-421-5130	MAINTENANCE-MOTOR VEHICLE	30,921	36,939	25,600	17,767	17,000	25,600
	CAR WASH/DETAILING	1,000					
	FORD - SQUADS/TIRES	24,000					
	FIRST AID KITS (SQUADS)	600					
01-02-421-5340	LABOR NEGOTIATION	169,270	13,551	15,000	-	-	15,000
01-02-421-5500	CELLULAR/PAGERS	4,122	4,746	4,500	5,252	5,500	10,000
01-02-421-5610	CONFERENCE & TRAVEL	3,261	1,882	4,450	-	-	5,500
	ILEAS	750					
	IACP	2,000					
	FBINA	2,000					
	IATAI ACCIDENT INVESTIGATORS	750					

THE POLICE DEPARTMENT IS CONTINUED ON THE FOLLOWING PAGE



CITY OF COUNTRYSIDE 2022 ANNUAL BUDGET

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

ACCT NUMBER	ACCT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 FYTD	2021 FYE PROJ	2022 BUDGET
POLICE DEPARTMENT CONTINUED...							
01-02-421-5630	TRAINING & MEETINGS	12,635	7,050	13,040	14,865	15,500	23,040
	WEST SUB CHIEF/JUVENILE ASSOC	800					
	ILEAS/IL EAP	275					
	IL JUVENILE OFFICER ASSOC	100					
	SUPERVISORY TRAINING	2,200					
	MAJOR CASE ASSOC TEAM	300					
	IL ASSOC OF CHIEFS OF POLICE	315					
	SSCOP	300					
	FBI NA	150					
	COURT SMART LAW ENFORCEMENT	1,200					
	HOMICIDE INVESTIGATION	400					
	NMERT	2,900					
	SPSC - STERN	4,100					
	CITY CPR CERTIFICATIONS	1,500					
	EXECUTIVE MANAGEMENT	2,300					
	EVIDENCE TECH CERTIFICATION	5,000					
	PEER SUPPORT	1,200					
01-02-421-5650	SUBSCRIPTIONS	3,704	5,866	6,670	5,575	6,670	10,140
	IL COMPILED STATUTES	300					
	ROLE CALL NEWS/ELINE/PACE	1,170					
	DIGITAL RECORDS MGMT	100					
	DATA COM COMPLAINT SOFTWARE	1,000					
	LEXIS NEXIS	2,700					
	EQUIFAX	500					
	LEADSONLINE	1,800					
	PEER SUPPORT	570					
	VIDEO REDACTION	2,000					
01-02-421-5670	TUITION REIMBURSEMENT	6,121	10,648	10,400	4,039	6,222	10,400
	TWO EMPLOYEES AT MAX ANNUAL	10,400					
01-02-421-5690	MEMBERSHIPS & LICENSES	4,405	3,520	4,770	3,970	4,770	5,225
	FIFTH DIST RAPID RESPONSE	1,000					
	WEST SUBURBAN JUVENILE ASSOC	75					
	IL JUVENILE ASSOC	90					
	IL ASSOC OF CHIEFS OF POLICE	285					
	WEST SUBURBAN CHIEFS/DETECTIVES	230					
	ACUTE CARE EDU (CPR)	75					
	MCAT/SSMTF	1,750					
	CTC MEMBERSHIP (CPR)	80					
	ESO MEMBERSHIP	50					
	SAMS CLUB	35					
	INTERNATIONAL CHIEFS	380					
	FBI NATIONAL ACADEMY ASSOC	100					
	DARE	30					
	SOUTH SUBURBAN CHIEFS OF POLICE	100					
	SLEAP	50					
	IL DEPT AG (DOG LICENSE)	25					
	ILEAS	120					
	TRUCK ENFOCEMENT MEMBERSHIP	250					
	SMART MEMBERSHIP	500					

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

ACCT NUMBER	ACCT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 FYTD	2021 FYE PROJ	2022 BUDGET
POLICE DEPARTMENT CONTINUED...							
01-02-421-5810	LEGAL NOTICE/NEWS PUBLICATION	-	-	-	-	-	-
01-02-421-5890	CONTRACTUAL/CONSULTING SERV	6,700	7,532	6,835	4,834	6,500	6,835
	FULTON - TORNADO ALARM MAINT	850					
	ANIMAL PICKUP	1,200					
	TRAK CRITICAL REACH	285					
	DOA TRANSPORT	1,500					
	ALL TRAFFIC SOLUTIONS	1,500					
	SHRED IT SERVICES	1,500					
01-02-421-6510	OFFICE SUPPLIES	2,029	2,048	5,000	1,078	2,000	5,000
01-02-421-6520	OPERATING SUPPLIES	18,945	26,318	25,957	12,488	17,500	25,957
	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					
	TAINING SUPPLIES	1,000					
	BACKGROUND/FINGERPRINTING	1,000					
	NEW AED (S)	3,000					
	AMMUNITION	3,500					
	TASER SUPPLIES	2,400					
	TACTICAL EMERGENCY EQUIPMENT	2,500					
	NEW MOBILE RADAR UNITS	3,000					
01-02-421-6530	FUEL/OIL	48,268	50,008	56,188	24,538	38,138	56,188
01-02-421-9070	GRANT EXPENDITURES	448	278	150	209	150	150
01-02-421-9080	ADJUDICATION COSTS	-	-	-	-	-	-
TOTAL POLICE DEPARTMENT		3,952,831	3,838,955	3,901,004	3,166,759	3,873,484	4,047,364



PUBLIC WORKS DEPARTMENT

The department is comprised of 13 full-time employees; the Public Works Superintendent, Building Maintenance Technician, Mechanic, Crew Chiefs, Maintenance Worker 2, Maintenance Worker 1, 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, 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 187 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.

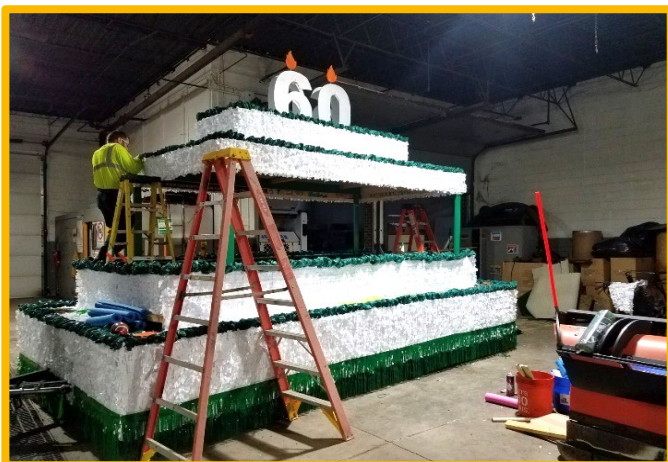
The Superintendent works closely with the City Engineer to update the Streets Condition Map, and the 5-Year Street and Alley Resurfacing Plan. This allows the Infrastructure Committee to make informed resurfacing decisions each year. This year the Finance Director worked with all City Department Heads to expand our long term planning process to include a full 15 year replacement plan for all departmental capital assets.

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 450 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, 4 buildings, and right-of-ways.



PUBLIC WORKS DEPARTMENT CONTINUED...

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	2019 ACT	2020 ACT	2021 PROJ	2022 BUDG
REMOVAL OF DEAD PARKWAY TREES	48	33	40	45
SENIOR DRIVEWAY APRONS PLOWED	200	211	240	250
BRUSH TRUCKLOADS PICKED UP FROM RESIDENTS	100	176	190	185
TONS OF LEAVES PICKED UP FROM RESIDENTS	374	368	450	425
AMOUNT OF DUMP CHARGES	9,945	8,100	11,050	15,000
SNOW PLOWING TRIPS	16	17	12	15
TONS OF SALT PURCHASED	769	657	749	750
# OF PUBLIC PROPERTIES MAINTAINED	100	101	101	101
RESIDENTIAL 50/50 TREE PROGRAM EXPENSES	52,755	19,565	29,179	40,000

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

- Following a partial transition period in fiscal year 2018, Jesse Serna took over full time responsibility as the Public Work Superintendent. Over the last few year's Superintendent Serna has renegotiated terms with vendors, competitively bid new vendors, brought certain functions and tasks in-house that were previously outsourced, and instituted enhanced planning and accountability measures to boost employee productivity.
- As noted in the following chart current year costs are compared to the "base year" identified as FY 2018 where the primary operating costs came in at \$487,786. Note also the adjustment for the new City Hall facility which has twice the square footage as the former City Hall building and has state of the art mechanicals which carry significant maintenance contracts to adjust and maintain. The janitorial contract in itself is twice the price we paid to clean and sanitize the prior City Hall facility. The adjustment factor primarily is made based on these additional costs contained under Contractual.

PERFORMANCE INDICATORS	2019 ACT	2020 ACT	2021 PROJ	2022 BUDG
MAINTENANCE - BUILDING	44,519	38,503	29,072	40,500
MAINTENANCE - EQUIPMENT	11,975	17,849	19,926	20,000
MAINTENANCE - INFRASTRUCTURE	42,622	41,121	53,062	73,500
MAINTENANCE - MOTOR VEHICLES	10,295	7,781	13,755	15,000
CONTRACTUAL/CONSULTING	197,073	194,756	293,551	294,637
OPERATING SUPPLIES	103,081	97,772	116,594	124,400
(LESS CITY HALL ADJUSTMENT)	-	-	(120,000)	(124,200)
PRIMARY DPW OPERATING COSTS	409,565	397,782	405,960	443,837
\$ CHANGE OVER BASE YEAR (FY 2018)	(78,221)	(90,004)	(81,826)	(43,949)
% CHANGE OVER BASE YEAR (FY 2018)	-16%	-22%	-21%	-11%

PUBLIC WORKS DEPARTMENT CONTINUED...

MAJOR ACCOMPLISHMENTS CONTINUED...

- Through the close of fiscal year 2019, the department of public works had not experienced a workers compensation claim for nine years. Although two smaller claims were experienced in 2020 – the department continues to be commended for their commitment to safe and efficient operations.
- Continued with summer work program to coordinate paid time off and to reduce overtime costs. This program is effectively staffed with seasonal college students on summer break.

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

- In conjunction with Finance and the City Engineer all department heads contributed to enhance long term planning with the creation of a new comprehensive 15-year capital replacement plan. Creation of the plan involved inventorying and assessing conditions on all capital assets. In addition, the finance team built out the accounts payable module to account for sub-schedules on individual capital asset maintenance costs to better assess the tradeoff of repairs vs. replacement going forward. The chart below details historical capital investment in the City through the current budget year.

PERFORMANCE INDICATORS	2019 ACT	2020 ACT	2021 PROJ	2022 BUDG
NET CAPITAL INVESTMENT-GOVT FUNDS	14,053,824	7,198,474	1,396,155	1,643,500
NET CAPITAL INVESTMENT-PROPRIETARY	-	-	-	3,015,000
LESS CAPITAL GRANTS	(462,609)	(423,937)	(126,089)	(100,000)
NET CAPITAL CITY INVESTMENT-TOTAL	13,591,215	6,774,537	1,270,066	4,558,500

(1) INCLUDES NEW MUNICIPAL COMPLEX PROJECT

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

- Established and executed thorough safety and maintenance programs to reduce costs for workers compensation and liability issues. Obtained the highest claims reduction multiplier in risk pool out of 70 member entities (FY 20) and was ranked in the top 10 for risk performance in FY20 - see Administrator's report for quantitative measures of risk management cost controls and effectiveness.

INITIATIVES/GOALS FOR FISCAL 2022

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.
- Continue to administer the community-wide electronic waste recycling and shredding 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.
- Continue to support the Building Technician with punch list items and adjustments necessary to achieve net zero for 12 consecutive months in the new City Municipal Complex.



CITY OF COUNTRYSIDE 2022 ANNUAL BUDGET

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

ACCT NUMBER	ACCT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 FYTD	2021 FYE PROJ	2022 BUDGET
PUBLIC WORKS DEPARTMENT							
01-03-431-4210	SALARIES FULL-TIME	671,694	708,932	729,397	595,907	729,397	762,251
01-03-431-4215	SALARIES PART-TIME	23,713	18,912	24,377	22,192	22,192	23,488
01-03-431-4217	OVERTIME	39,050	31,575	36,551	49,344	50,000	32,021
01-03-431-4218	BUYBACKS & OTHER BENEFITS	14,136	69,227	11,197	12,634	13,500	14,422
01-03-431-4219	PAGER ALLOWANCE	36,961	36,327	35,400	27,489	35,400	39,000
01-03-431-4220	SOCIAL SECURITY TAX	47,521	52,373	52,350	42,240	52,350	54,461
01-03-431-4225	MEDICARE TAX	11,114	12,248	12,234	9,879	12,234	12,737
01-03-431-4230	HEALTH INSURANCE	143,538	153,521	145,775	155,607	186,728	173,025
01-03-431-4235	OTHER INSURANCE	8,336	9,472	9,283	9,740	11,688	12,535
01-03-431-4250	EMPLOYEE ASSISTANCE PROGRAM	176	-	176	-	176	176
01-03-431-4260	IMRF	97,649	102,450	108,572	90,514	108,572	111,688
01-03-431-4270	EMPLOYEE PHYSICALS	1,271	1,284	1,500	1,523	1,550	1,500
	RANDOM IDOT TESTING	1,000					
	SEASONAL HELP	500					
01-03-431-4290	UNIFORM ALLOWANCE	8,459	6,985	6,500	4,993	6,500	6,500
	NEW UNIFORMS	3,500					
	BOOTS	2,000					
	SAFETY T SHIRTS	1,000					
01-03-431-5110	MAINTENANCE- BUILDING	44,519	38,504	50,000	24,234	36,850	40,500
	HVAC REPAIRS	2,500					
	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	11,975	17,849	20,000	16,932	17,850	20,000
01-03-431-5125	MAINTENANCE-INFRASTRUCTURE	42,622	41,121	75,000	29,928	41,500	73,500
	STREET LIGHTS	15,000					
	IDOT TRAFFIC SIGNALS	10,000					
	SIDEWALK REPAIRS	2,500					
	STORM SEWERS	10,000					
	ANNUAL NPDES PERMIT FEE	2,500					
	SIDEWALK INSPECTION PROGRAM	23,500					
	MISC PROJECTS	10,000					
01-03-431-5130	MAINTENANCE-MOTOR VEHICLES	10,295	7,781	15,000	12,620	13,500	15,000
01-03-431-5500	CELLULAR/PAGERS	2,119	3,005	2,750	1,499	2,750	3,200
	DPW PAGERS	200					
	CELL PHONES	3,000					
01-03-431-5610	CONFERENCE & TRAVEL	-	-	-	-	-	-
01-03-431-5630	TRAINING & MEETINGS	242	106	500	-	250	500
01-03-431-5690	MEMBERSHIPS & LICENSES	1,386	384	1,000	464	650	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 2022 ANNUAL BUDGET

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

ACCT NUMBER	ACCT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 FYTD	2021 FYE PROJ	2022 BUDGET
PUBLIC WORKS DEPARTMENT CONTINUED...							
01-03-431-5890	CONTRACTUAL/CONSULTING SERV	197,073	195,251	259,450	227,931	264,242	294,637
	ELEVATOR MAINTENANCE	4,000					
	HILL MECHANICAL HVAC MAINT	8,208					
	THERMFLO GENERATOR MAINT	5,704					
	AUTOMATED LOGIC - BAS ANNUAL	13,605					
	SCHNEIDER PME ANNUAL MAINT	5,500					
	LIGHTING CONTROLS MAINT AGRMNT	5,000					
	CONTINENTAL SOLAR PANEL MAINT	2,720					
	METROPOLITAN PUMP	5,000					
	FIRE & SECURITY (INCLUDES ESDA)	9,500					
	FIRE SPRINKLERS	1,000					
	WEED CONTROL/FERTILIZER	5,000					
	BALLFIELD GROOMING	10,000					
	PARKWAY TREE REMOVAL	30,000					
	LEAF DISPOSAL FEES	15,000					
	PARKWAY TREE PURCHASES	28,350					
	PARKWAY TREE PRUNING	6,000					
	RADCO - 2WAY RADIO	1,750					
	RODENT PEST CONTROL	1,000					
	FIRE EXTINGUISHER MAINTENANCE	750					
	FIRST AID SUPPLIES	250					
	PARK PLUMBING/BACKFLOW	2,500					
	CLOCK TOWER MAINT	500					
	STREET PATCHING	35,000					
	CUSTODIAL SERVICE	58,800					
	C-SIDE PARK PORTA MAINT	2,000					
	SPRING CLEANUP (ELECTRONICS)	7,500					
	LANDSCAPE/MAINT PARKS/CITY HALL	20,000					
	CLOCK TOWER PAINT JOB	10,000					
01-03-431-5891	50/50 TREE PROGRAM	52,755	19,565	40,000	30,649	40,000	40,000
01-03-431-6510	OFFICE SUPPLIES	198	481	750	284	300	350
01-03-431-6520	OPERATING SUPPLIES	103,081	97,772	125,000	108,956	117,000	124,400
	CUSTODIAL SUPPLIES	6,000					
	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	1,000					
	GROUNDS MAINT	38,000					

THE PUBLIC WORKS DEPARTMENT IS CONTINUED ON THE FOLLOWING PAGE

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

ACCT NUMBER	ACCT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 FYTD	2021 FYE PROJ	2022 BUDGET
PUBLIC WORKS DEPARTMENT CONTINUED...							
01-03-431-6530	FUEL/OIL	28,249	28,950	31,000	16,546	27,500	31,000
	DIESEL FUEL	27,500					
	GASOLINE	1,500					
	OIL	2,000					
01-03-431-6550	SAFETY EQUIPMENT	66	4,830	1,150	-	750	1,150
TOTAL PUBLIC WORKS DEPARTMENT		1,598,198	1,658,905	1,794,912	1,492,105	1,793,429	1,889,041
EMERGENCY TELEPHONE SYSTEM DEPARTMENT*							
01-07-426-5120	MAINTENANCE EQUIPMENT	-	-	-	-	-	-
01-07-426-5680	SOFTWARE MAINT/LICENSES	5,420	5,420	5,420	5,691	5,691	-
	REVERSE 911	5,420					
01-07-426-5700	TELEPHONE	16,088	12,989	1,500	4,896	6,775	1,600
01-07-426-5890	CONTRACTUAL SERVICES	282,961	288,293	262,400	243,434	310,000	273,615
	LTACC ASSESSMENT	198,005					
	ONGOING OPERATING	15,000					
	CAPITAL ASSESSMENT	27,110					
	RECAPTURE CAPITAL	30,000					
	STARCOM MOBILE	3,500					
01-07-426-8010	OPERATING CAPITAL	-	-	-	-	-	-
TOTAL EMERGENCY TELEPHONE SYSTEM DEPARTMENT		304,469	306,702	269,320	254,021	322,466	275,215
TOTAL GENERAL FUND EXPENSES		9,920,849	10,105,764	10,452,131	8,247,348	10,329,375	10,854,985
TOTAL GF EXPENSES & OTHER FINANCING USES		13,396,466	14,028,057	14,042,466	10,643,016	13,644,737	14,281,134
GENERAL FUND SURPLUS/(DEFICIT)		643,433	103,848	-	108,025	-	-





CITY OF COUNTRYSIDE 2022 ANNUAL BUDGET

HOTEL/MOTEL FUND

ACCT NUMBER	ACCT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 FYTD	2021 FYE PROJ	2022 BUDGET
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REVENUES:

TAXES

15-00-310-3110	HOTEL/MOTEL TAXES	302,115	279,123	335,000	92,962	95,000	209,480
TOTAL TAXES		302,115	279,123	335,000	92,962	95,000	209,480

OTHER REVENUES

15-00-380-3810	INTEREST INCOME	32,119	33,757	30,000	13,861	14,000	30,000
15-00-380-3840	FESTIVAL REVENUE	-	965	-	-	-	-
15-00-380-3850	CONCERT SPONSORSHIPS	14,500	13,500	15,000	-	-	-
15-00-380-3855	PARADE SPONSORSHIPS	31,390	27,550	25,000	-	-	20,000
15-00-380-3856	WINTERFEST SPONSORSHIPS	9,000	4,750	2,500	-	-	5,000
15-00-380-3858	OTHER EVENT SPONSORSHIPS	-	-	-	-	-	-
15-00-380-3860	OTHER REVENUE	-	-	-	-	-	-
15-00-380-3880	INVESTMENT GAIN (LOSS)	-	8,100	-	-	-	-
TOTAL OTHER REVENUES		87,009	88,622	72,500	13,861	14,000	55,000

TOTAL HOTEL/MOTEL FUND REVENUES		389,124	367,745	407,500	106,823	109,000	264,480
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EXPENDITURES:

PROFESSIONAL DEVELOPMENT

15-00-550-4215	SALARIES - PART TIME	-	-	-	-	-	-
15-00-550-4217	OVERTIME	14,331	12,029	12,500	-	-	-
	CBA CARNIVAL - PUBLIC WORKS	3,500					
	CBA CARNIVAL - POLICE DEPT	3,500					
TOTAL PROFESSIONAL DEVELOPMENT		14,331	12,029	12,500	-	-	-

CONTRACTUAL SERVICES

15-00-600-5890	CONTRACTUAL/CONSULTING SVCS	-	-	-	-	-	-
15-00-600-5900	ADVERTISING	45,055	23,925	49,000	27,695	36,020	44,000
	NEWSPAPER ADVERTISING	4,000					
	WHITE SOX RADIO ADVERTISING	80,000					
	DEALERSHIP REIMBURSEMENTS	(40,000)					
	CS CHAMBER ADVERTISING	-					
TOTAL CONTRACTUAL SERVICES		45,055	23,925	49,000	27,695	36,020	44,000

OTHER FINANCING USES

15-00-950-6520	OPERATING SUPPLIES	-	-	400	-	-	-
	MISC SIGNS - EVENTS AT PARK	-					
15-00-950-9010	FESTIVAL EXPENDITURES	8,684	1,787	9,000	-	-	-
	EVENT SIGNS	-					
	EVENT POSTCARDS/PRINTING	-					
15-00-950-9015	EASTER EGG HUNT	576	265	650	-	-	-
	EASTER BUNNY/CANDY/EGGS	-					
15-00-950-9020	CONCERTS IN THE PARK	32,064	35,304	33,000	483	-	5,000
15-00-950-9021	MOVIES IN THE PARK	-	-	-	-	-	-
15-00-950-9022	HARVEST FESTIVAL	-	-	-	-	-	-
15-00-950-9023	TREE LIGHTING CEREMONY	-	-	-	-	-	-

THE HOTEL/MOTEL FUND IS CONTINUED ON THE FOLLOWING PAGE

HOTEL/MOTEL FUND CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 FYTD	2021 FYE PROJ	2022 BUDGET
OTHER FINANCING USES CONTINUED...							
15-00-950-9024	CHILDREN'S HOLIDAY PARTY	5,413	7,869	8,000	-	-	7,080
	GIFT CERTIFICATES	1,500					
	BIKE RAFFLE	350					
	RAFFLE TICKETS	80					
	STOCKINGS	2,000					
	REFRESHMENTS	250					
	SANTA	100					
	ENTERTAINERS	1,000					
	RAFFLE GIFTS	300					
	CANDY FOR STOCKINGS	1,500					
15-00-950-9030	PARADE EXPENSES	32,601	36,105	27,000	-	-	25,000
	ADVERTISING	3,000					
	PASTE EXPENSE	7,000					
	DONATION	15,000					
15-00-950-9040	WINTERFEST EXPENSES	20,322	11,814	18,250	-	-	10,400
	ENTERTAINMENT	7,500					
	TENT/RENTALS	2,850					
	SUPPLIES/PRINT/MISC	1,050					
15-00-950-9045	OTHER EVENT EXPENSES	200	-	-	-	-	-
15-00-950-9055	TAX SHARING	-	-	-	-	-	-
15-00-950-9099	OTHER COMMUNITY RELATIONS	39,639	57,527	49,700	14,702	22,980	13,000
	HOLIDAY DECORATIONS	8,000					
	MISC PROGRAMS	-					
	BANNERS	5,000					
	CARVAL SPONSORSHIP	-					
	FIREWORKS	-					
	I&M CANAL ANNUAL DONATION	-					
	I&M CANAL RENDEZOUS EVENT	-					
15-00-950-9595	OPERATING TRANSFER OUT	190,000	180,000	200,000	-	50,000	160,000
TOTAL OTHER FINANCING USES		329,499	330,671	346,000	15,185	72,980	220,480
TOTAL FUND EXPENDITURES		388,885	366,625	407,500	42,880	109,000	264,480
NET CHANGE IN FUND BALANCE		239	1,120	-	63,943	-	-





CITY OF COUNTRYSIDE 2022 ANNUAL BUDGET

COMMERCIAL TIF FUND

ACCT NUMBER	ACCT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 FYTD	2021 FYE PROJ	2022 BUDGET
REVENUES:							
TAXES							
22-00-310-3303	INCREMENTAL PROPERTY TAX	310,196	695,635	557,908	315,531	712,988	634,391
TOTAL TAXES		310,196	695,635	557,908	315,531	712,988	634,391
OTHER REVENUES							
22-00-380-3810	INTEREST INCOME	1,294	1,528	1,000	166	1,000	1,000
22-00-380-3850	MISC INCOME	-	-	-	-	-	-
TOTAL OTHER REVENUES		1,294	1,528	1,000	166	1,000	1,000
OTHER FINANCING SOURCES							
24-00-395-3999	OPERATING TRANSFER IN	-	-	-	-	192,364	63,439
	FROM THE GENERAL FUND						63,439
TOTAL OTHER FINANCING SOURCES		-	-	-	-	192,364	63,439
TOTAL FUND REVENUES		311,490	697,163	558,908	315,697	906,352	698,830
EXPENDITURES:							
PROFESSIONAL & TECHNICAL SERVICES							
22-00-530-5320	ENGINEERING	-	-	-	-	-	-
22-00-530-5330	LEGAL	1,034	800	1,000	480	500	1,000
22-00-530-5730	UTILITIES	-	-	-	-	-	-
22-00-530-5890	CONTRACTUAL/CONSULTING	510	530	550	550	550	-
22-00-530-6525	OPERATING SUPPLIES	-	-	-	-	-	-
22-00-530-9055	REIMBURSEMENT AGREEMENT	-	-	-	-	-	45,127
22-00-530-9525	CLOSING COSTS	-	-	-	-	-	-
22-00-530-9550	DEBT PRINCIPAL PAYMENTS	-	-	-	-	-	-
22-00-530-9565	INTERFUND INTEREST PAYMENTS	406,681	381,898	350,929	145,515	247,155	226,456
22-00-530-9560	DEBT INTEREST PAYMENTS	-	-	-	-	-	-
TOTAL PROFESSIONAL & TECHNICAL SERVICES		408,225	383,228	352,479	146,545	248,205	272,583
TOTAL FUND EXPENDITURES		408,225	383,228	352,479	146,545	248,205	272,583
NET CHANGE IN FUND BALANCE		(96,735)	313,935	206,429	169,152	658,147	426,247





CITY OF COUNTRYSIDE 2022 ANNUAL BUDGET

CAPITAL PROJECT FUND

ACCT NUMBER	ACCT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 FYTD	2021 FYE PROJ	2022 BUDGET
REVENUES:							
BOND PROCEEDS							
24-00-311-3610	BOND PROCEEDS	10,000,000	-	-	-	-	-
24-00-311-3615	BOND PREMIUM	231,580	-	-	-	-	-
TOTAL BOND PROCEEDS		10,231,580	-	-	-	-	-
OTHER REVENUES							
24-00-380-3810	INTEREST INCOME	264,929	100,235	-	-	-	-
24-00-380-3820	SALE OF FIXED ASSETS	-	-	-	-	-	-
24-00-380-3853	GRANT REVENUE	462,609	423,937	584,000	126,089	126,089	100,000
	CDBG BLOCK GRANT - MADISON	100,000					
	ICECF - NET ZERO GRANT	-					
TOTAL OTHER REVENUES		727,538	524,172	584,000	126,089	126,089	100,000
OTHER FINANCING SOURCES							
24-00-395-3999	OPERATING TRANSFER IN	2,539,105	2,146,378	1,194,667	-	727,330	965,877
	FROM THE GENERAL FUND	965,877					
TOTAL OTHER FINANCING SOURCES		2,539,105	2,146,378	1,194,667	-	727,330	965,877
TOTAL FUND REVENUES		13,498,223	2,670,550	1,778,667	126,089	853,419	1,065,877

EXPENDITURES:

FINANCE DEPARTMENT (CITY HALL PROJECT)

24-01-413-5320	ENGINEERING FEES	425	8,328	-	348	348	-
24-01-413-5321	ARCHITECT FEES	239,320	113,265	-	12,728	12,728	-
24-01-413-5322	CONSTRUCTION MANAGEMENT	614,723	325,464	-	14,663	14,663	-
24-01-413-5323	GENERAL REQUIREMENTS	155,722	185,863	-	2,830	2,830	-
24-01-413-5324	ENVIRONMENTAL SERVICES	4,427	-	-	-	-	-
24-01-413-5890	CONTRACTUAL/CONSULTING	119,871	118,375	-	-	-	-
24-01-413-8001	GRADING/EARTHWORK	325,606	204,457	-	39,865	39,865	-
24-01-413-8002	BUILDING CONSTRUCTION (GMP)	12,371,748	3,123,215	550,000	286,464	286,464	-
24-01-413-8010	EQUIPMENT	-	-	-	-	-	-
24-01-413-8015	FURNITURE/FIXTURES/EQUIP	43,185	563,902	-	412	412	-
24-01-413-8100	UTILITY RELOCATION	355,423	122,375	-	-	-	-
24-01-413-8200	PROPERTY ACQUISITION	-	-	-	-	-	-
24-01-413-9530	BOND DISCOUNT	-	-	-	-	-	-
24-01-413-9540	ISSUANCE COSTS	129,392	-	-	-	-	-
TOTAL FINANCE DEPARTMENT (CITY HALL PROJ)		14,359,842	4,765,244	550,000	357,310	357,310	-

GENERAL ADMINISTRATION

24-01-416-5320	ENGINEERING FEES	130,514	61,729	105,000	120,729	120,729	40,000
	STP ENGINEERING REVIEW	10,000					
	ITEP JOLIET PH 1 ENGINEERING	30,000					
24-01-416-8000	BUILDING/SITE IMPROVEMENTS	-	-	-	-	-	-
24-01-416-8010	EQUIPMENT	-	15,337	-	-	-	-
24-01-416-8012	MOTOR VEHICLES	-	-	-	-	-	-
24-01-416-8015	FURNITURE & FIXTURES	-	954	-	-	-	-
24-01-416-8020	INFRASTRUCTURE IMPROVEMENTS	129,282	47,800	223,250	139,128	139,128	100,000
	STP EAST AV CONSTRUCTION LOCAL	100,000					
TOTAL GENERAL ADMINISTRATION		130,514	77,066	105,000	120,729	120,729	40,000

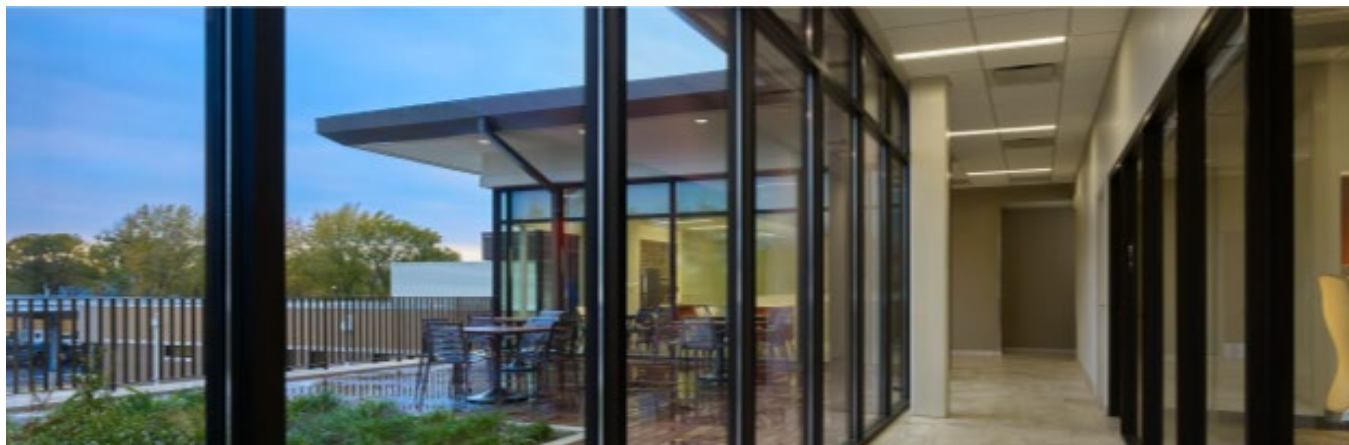
THE CAPITAL FUND IS CONTINUED ON THE FOLLOWING PAGE



CITY OF COUNTRYSIDE 2022 ANNUAL BUDGET

CAPITAL PROJECT FUND CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 FYTD	2021 FYE PROJ	2022 BUDGET
INFORMATION TECHNOLOGY							
24-01-418-8010	EQUIPMENT	157,060	196,444	-	-	-	-
TOTAL INFORMATION TECHNOLOGY		157,060	196,444	-	-	-	-
POLICE DEPARTMENT							
24-02-421-8010	EQUIPMENT	263,203	159,209	50,000	69,724	69,724	30,000
	AUTOMATED LICENSE PLATE READER	30,000					
24-02-421-8011	FURNITURE & FIXTURES	-	-	-	-	-	-
24-02-421-8018	MOTOR VEHICLES	-	115,433	124,500	9,076	9,076	35,000
	ADMINISTRATIVE VEHICLE	35,000					
TOTAL POLICE DEPARTMENT		263,203	274,642	174,500	78,800	78,800	65,000
PUBLIC WORKS DEPARTMENT							
24-03-431-5320	ENGINEERING FEES	-	-	-	73,270	73,270	-
24-03-431-8000	BUILDING/SITE IMPROVEMENTS	-	-	25,000	994	1,000	-
24-03-431-8010	EQUIPMENT	40,000	53,583	93,700	90,690	90,690	-
24-03-431-8015	FURNITURE & FIXTURES	-	-	-	-	-	-
24-03-431-8018	MOTOR VEHICLES	-	199,140	150,000	-	-	385,000
	NEW STREET SWEEPER	235,000					
	NEW DUMP/PLOW TRUCK	150,000					
24-03-431-8020	INFRASTRUCTURE IMPROVEMENTS	664,909	38,971	457,217	462,434	462,434	1,053,500
	DRAINAGE IMPROVEMENTS	45,500					
	PLEASANTDALE DR - 5TH AVE TO CT	135,000					
	PLEASANTDALE CT - PLEASANTDALE DR	119,000					
	55TH PL - WILLOW SPINGS TO PARK	346,000					
	EDGEWOOD - 55TH PL TO 55TH ST	84,000					
	BLACKSTONE - PLAINFIELD TO 55TH PL	117,000					
	PARK AV - PLAINFIELD TO 55TH PL	77,000					
	MADISON - LOCAL SHARE	30,000					
	MADISON - GRANT FUNDED	100,000					
TOTAL PUBLIC WORKS DEPARTMENT		704,909	291,694	725,917	627,388	627,394	1,438,500
TOTAL FUND EXPENDITURES		15,485,014	5,528,024	1,450,417	1,063,498	1,063,504	1,503,500
NET CHANGE IN FUND BALANCE		(1,986,791)	(2,857,474)	328,250	(937,409)	(210,085)	(437,623)



CAPITAL FUND CONTINUED...



MOTOR FUEL TAX FUND (MFT FUND)

ACCT NUMBER	ACCT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 FYTD	2021 FYE PROJ	2022 BUDGET
REVENUES:							
INTERGOVERNMENTAL REVENUES							
12-00-330-3360	MOTOR FUEL TAX ALLOTMENT	149,642	217,535	245,939	305,831	403,381	231,968
	REGULAR MFT (22.90/CAPITA)	134,996					
	TRANS RENEWAL (16.30/CAPITA)	96,973					
TOTAL INTERGOVERNMENTAL REVENUES		149,642	217,535	245,939	305,831	403,381	231,968
OTHER REVENUES							
12-00-380-3810	INTEREST INCOME	1,622	721	500	241	250	250
TOTAL OTHER REVENUES		1,622	721	500	241	250	250
TOTAL MOTOR FUEL TAX FUND REVENUES		151,264	218,256	246,439	306,072	403,631	232,218
EXPENDITURES:							
CAPITAL							
12-00-800-8020	INFRASTRUCTURE IMPROVEMENTS	-	389,465	-	-	-	-
TOTAL CAPITAL		-	389,465	-	-	-	-
OTHER FINANCING SOURCES							
12-00-950-9595	OPERATING TRANSFER IN	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES		-	-	-	-	-	-
TOTAL MOTOR FUEL TAX FUND EXPENDITURES		-	389,465	-	-	-	-
NET CHANGE IN FUND BALANCE		151,264	(171,209)	246,439	306,072	403,631	232,218





CITY OF COUNTRYSIDE 2022 ANNUAL BUDGET

DRUG FORFEITURE FUND

ACCT NUMBER	ACCT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 FYTD	2021 FYE PROJ	2022 BUDGET
REVENUES:							
INTERGOVERNMENTAL							
31-00-381-3820	FEDERAL PAYMENTS	3,011	100,455	8,000	-	-	127,500
31-00-384-3821	STATE LAUNDERING PMTS	10,626	28,211	62,000	527	-	-
31-00-385-3821	STATE CANNABIS PMTS	149,495	16,807	30,000	7,075	-	-
TOTAL INTERGOVERNMENTAL		163,132	145,473	100,000	7,602	-	127,500
INVESTMENT INCOME							
31-00-381-3810	INTEREST INCOME	-	763	50	79	-	-
31-00-384-3810	INTEREST INCOME	97	146	50	17	-	-
31-00-385-3810	INTEREST INCOME	1,427	2,138	50	4	-	-
TOTAL INVESTMENT INCOME		1,524	3,047	150	100	-	0
OTHER REVENUE							
31-00-381-3850	MISC REVENUE	1,516	562	30	17	-	-
31-00-385-3850	MISC REVENUE	910	337	15	10	-	-
TOTAL REVENUE - OTHER REVENUE		2,426	899	45	27	-	0
REVENUE - OTHER FINANCING SOURCES							
31-00-381-3830	SALE OF FIXED ASSETS	8,500	1,100	-	-	-	-
31-00-384-3830	SALE OF FIXED ASSETS	-	8,000	-	-	-	-
31-00-385-3830	SALE OF FIXED ASSETS	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES		8,500	9,100	-	-	-	-
TOTAL FUND REVENUES		175,582	158,519	100,195	7,729	-	127,500
EXPENDITURES:							
FEDERAL DRUG FORFEITURE							
31-02-421-4217	OVERTIME	-	-	-	-	-	-
31-02-421-4290	UNIFORM ALLOWANCE	-	-	-	-	-	-
31-02-421-5120	MAINTENANCE EQUIPMENT	-	-	-	-	-	-
31-02-421-5130	MAINTENANCE MOTOR VEH	-	-	-	-	-	-
31-02-421-5610	CONFERENCE & TRAVEL	-	-	-	-	-	-
31-02-421-5630	TRAINING	-	-	-	-	-	-
31-02-421-6520	OPERATING SUPPLIES	-	-	-	129	-	-
31-02-421-9099	MISC DRUG EXPENDITURE	-	-	-	-	-	-
TOTAL FEDERAL DRUG FORFEITURE		-	-	-	129	-	-
STATE MONEY LAUNDERING							
31-02-424-4217	OVERTIME	-	-	-	-	-	-
31-02-424-4290	UNIFORM ALLOWANCE	-	-	-	-	-	-
31-02-424-5120	MAINTENANCE EQUIPMENT	-	-	-	-	-	-
31-02-424-5130	MAINTENANCE MOTOR VEH	-	-	-	-	-	-
31-02-424-5610	CONFERENCE & TRAVEL	-	-	-	-	-	-
31-02-424-5630	TRAINING	-	-	-	-	-	-
31-02-424-6520	OPERATING SUPPLIES	-	-	-	64	-	-
31-02-424-9099	CRIME PREVENTION PROGRAMS	984	-	-	-	-	-
TOTAL STATE MONEY LAUNDERING		984	-	-	64	-	-

THE DRUG FORFEITURE FUND IS CONTINUED ON THE FOLLWING PAGE

DRUG FORFEITURE FUND CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 FYTD	2021 FYE PROJ	2022 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	153	-	5,000	64	-	-
	DRUG ENFORCEMENT EQUIPMENT	4,000					
	DRUG PURCHASE EXPENSE	1,000					
31-02-425-9099	MISC DRUG EXPENDITURE	-	-	-	-	-	-
TOTAL STATE CANNABIS		153	-	5,000	64	-	-
CAPTIAL OUTLAYS							
31-02-421-8010	OPERATING CAPITAL	-	-	-	-	-	127,500
	2 NEW PATROL CARS	97,500					
	UPFIT SQUADS	30,000					
31-02-424-8010	OPERATING CAPITAL	-	-	-	-	-	-
31-02-425-8010	OPERATING CAPITAL	-	9,960	-	-	-	-
TOTAL CAPITAL OUTLAYS		-	9,960	-	-	-	127,500
INTERFUND TRANSFER							
31-02-421-9595	OPERATING TRANSFER OUT	-	100,000	-	(100,000)	-	-
31-02-422-9595	OPERATING TRANSFER OUT	-	7,500	-	-	-	-
31-02-424-9595	OPERATING TRANSFER OUT	-	40,000	-	-	-	-
31-02-425-9595	OPERATING TRANSFER OUT	-	305,000	-	-	-	-
TOTAL INTERFUND TRANSFERS		-	452,500	-	(100,000)	-	-
TOTAL FUND EXPENDITURES		1,137	462,460	5,000	(99,743)	-	127,500
NET CHANGE IN FUND BALANCE		174,445	(303,941)	95,195	107,472	-	-





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DEPARTMENT OF PUBLIC WORKS - WATER AND SEWER DIVISIONS

Water/Sewer is a division of the Department of Public Works. The goal of this 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 day-to-day operations of this division. Some of their major responsibilities include infrastructure maintenance, meter reading, and quality assurance.

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 of Indian Head Park and the La Grange Highlands. 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 12 water main breaks and the City Council has reiterated its commitment to continue replacing problematic water mains. Staff also works closely with the City's Engineer to review the infrastructure and update the long-term capital replacement plan for the water system assets.

DESCRIPTION	2020	2019
# Watermain breaks	12	8
# J.U.L.I.E. locates	2,140	1,646
# Service requests	127	130
Hydrants Replaced	2	0
Valves Replaced	2	0
Meters Replaced	16	32
MXUs Replaced	14	27
Water Accountability	95.04%	93.81%

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.

Quality Assurance and Quality Customer Service

The staff performs quality assurance sampling, monitoring, and testing to ensure that all EPA and IEPA guidelines are achieved. This department is responsible for issuing the City's Consumer Confidence Report annually which contains information on the source of the City's water contaminant levels (if any) detected in the system. In addition, the staff provides quality and timely customer service including J.U.L.I.E locates where there were 2,140 requests in 2020 (up from 1,646 or 30% from 2019) as a result of the Tollway expansion project and the Nicor infrastructure replacement project. Staff responded to 127 service requests (130 in 2019) ranging from frozen pipes/ leaks to water usage/billing complaints and final reads for property sales.

Sanitary System

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 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.

MAJOR ACCOMPLISHMENTS

Strategic Goal #1 - High Quality Community Service Delivery

- Completed 2,140 J.U.L.I.E locates with an average completion time of less than 2 days for non-emergency requests and within 2 hours on emergency requests (over 30% increase from prior year).

Strategic Goal #2 Efficient and Transparent Operations

- In conjunction with Finance, Administration, and the Clerk's Office, aggressively marketed our online payment portal and paperless billing platform. The goal is to be at or above 60% in electronic payments by the end of this budget year.

PERFORMANCE INDICATORS	2019 ACT	2020 ACT	2021 PROJ	2022 BUDG
PAPERLESS WATER BILLING ACCOUNTS	0%	31%	39%	45%
ELECTRONIC WATER BILLING PAYMENTS	0%	41%	51%	60%

EXPRESSED AS A PERCENTAGE OF TOTAL ACCOUNTS/PAYMENTS

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

- Staff oversaw the repair of 12 water main breaks last year. The City's commitment to infrastructure replacement (particularly aging water mains) affects the number of annual breaks experienced.
- Continued engineering due diligence on the replacement and relocation of the East Avenue water main – this \$2.2MM project will enhance water capacity from an upgrade to 20" mains from the pump house to Joliet Rd. This project must be undertaken to mitigate utility conflicts that would otherwise arise subsequent to an IDOT widening project slated this fall.

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

- The Water Division shall maintain a water loss (accountability measure) of less than 7%. Historically low and improving accountability measures have saved the fund significant money from water loss and are achieved from effective billing practices and commitment to capital replacement plans.

PERFORMANCE INDICATORS	2019 ACT	2020 ACT	2021 PROJ	2022 BUDG
WATER ACCOUNTABILITY RATIOS	93.81%	95.04%	92.20%	93.29%
SAVINGS/(LOSS) FROM CHANGE IN RATIO	(54,917)	34,392	(87,929)	34,551

INITIATIVES/GOALS FOR FISCAL 2022

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 93% or better. Improve accountability through incremental meter testing and sampling of unread accounts and exception reports.
- In conjunction with Finance and the Clerk's Office, create new promotional program to continue to grow quantity of electronic billing accounts and the quantity of electronic utility payments received.



CITY OF COUNTRYSIDE 2022 ANNUAL BUDGET

WATER FUND

ACCT NUMBER	ACCT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 FYTD	2021 FYE PROJ	2022 BUDGET
REVENUES							
CHARGES FOR SERVICES							
51-00-360-3610	WATER CHARGES	4,495,865	4,254,682	4,413,363	3,759,140	4,449,545	4,521,640
51-00-360-3615	LATE PENALTIES	8,876	5,148	6,500	11,948	6,500	6,000
51-00-360-3620	INSPECTION FEES	600	-	1,000	-	500	500
51-00-360-3660	CONNECTION FEES	4,751	-	5,000	600	1,000	1,000
51-00-360-3665	DISCONNECTION FEES	-	-	-	-	-	-
51-00-360-3670	SALE OF METERS	3,011	10,258	3,000	2,409	2,500	2,500
51-00-360-3680	METER RENTAL CHARGES	-	62	-	100	100	100
TOTAL CHARGES FOR SERVICES		4,513,103	4,270,150	4,428,863	3,774,197	4,460,145	4,531,740
OTHER REVENUES							
51-00-380-3810	INTEREST INCOME	111,592	117,600	100,000	48,810	100,000	75,000
51-00-380-3880	INVESTMENT GAIN (LOSS)	-	15,714	-	-	-	-
51-00-380-3899	WATER TOWER RENTAL	84,077	86,599	90,584	90,399	90,399	91,873
	VERIZON	47,876					
	T-MOBILE	43,997					
TOTAL OTHER REVENUES		195,669	219,913	190,584	139,209	190,399	166,873
TOTAL FUND REVENUES		4,708,772	4,490,063	4,619,447	3,913,406	4,650,544	4,698,613
EXPENSES:							
OPERATIONS							
51-03-431-4210	SALARIES FULL-TIME	252,053	257,691	264,473	217,516	270,000	274,808
51-03-431-4215	SALARIES PART-TIME	8,882	7,876	9,880	7,740	7,800	9,880
51-03-431-4217	OVERTIME	15,144	17,309	21,614	20,856	21,645	22,169
51-03-431-4218	BUYBACKS & OTHER BENEFITS	7,864	8,168	9,419	9,081	9,081	10,084
51-03-431-4219	PAGER ALLOWANCE	6,701	6,763	6,745	5,474	6,745	6,745
51-03-431-4220	SOCIAL SECURITY TAX	17,365	17,780	19,352	15,747	19,850	20,169
51-03-431-4225	MEDICARE TAX	4,061	4,158	4,526	3,683	4,650	4,693
51-03-431-4230	HEALTH INSURANCE	56,957	46,582	42,607	40,786	42,607	44,933
51-03-431-4231	RETIREE HEALTH INSURANCE	-	-	-	-	-	-
51-03-431-4235	OTHER INSURANCE	2,985	2,247	2,299	2,154	2,299	2,849
51-03-431-4240	UNEMPLOYMENT	-	-	-	-	-	-
51-03-431-4250	EMPLOYEE ASSISTANCE PROGRAM	35	-	-	-	-	-
51-03-431-4260	IMRF	35,974	34,631	39,947	33,419	39,947	40,886
51-03-431-4262	IMRF PENSION EXPENSE/OPEB	3,617	(10,444)	-	-	-	-
51-03-431-4270	EMPLOYEE PHYSICALS	-	-	-	-	-	-
51-03-431-4280	GIFT CERTIFICATES	-	-	-	-	-	-
51-03-431-4290	UNIFORM ALLOWANCE	2,023	1,889	1,850	1,310	1,850	2,100
51-03-431-5110	MAINTENANCE-BUILDING	5,922	4,884	11,200	7,266	9,718	9,950
	OVERHEAD DOORS	1,500					
	HVAC MAINTENANCE	2,500					
	BUILDING SECURITY	1,750					
	ELECTRICAL MAINTENANCE	2,000					
	LANDSCAPE MAINTENANCE	1,000					
	MISC REPAIRS	1,000					
	EXTINGUISHER REPAIRS/TESTING	200					

THE WATER FUND IS CONTINUED ON THE FOLLOWING PAGE



CITY OF COUNTRYSIDE 2022 ANNUAL BUDGET

WATER FUND CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 FYTD	2021 FYE PROJ	2022 BUDGET
OPERATIONS CONTINUED...							
51-03-431-5120	MAINTENANCE-EQUIPMENT	14,493	12,549	20,000	60,182	63,500	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	-	-	-	35	-	-
51-03-431-5140	MAINTENANCE-INFRASTRUCTURE	91,747	98,274	136,000	83,410	100,000	137,798
	HYDRANT MAINT PROGRAM	20,746					
	VALVE MAINTENANCE PROGRAM	17,052					
	REPAIR OF MAIN BREAKS	85,000					
	STREET REPAIR - MAIN BREAKS	15,000					
51-03-431-5310	AUDITING	2,760	3,068	2,456	2,456	2,456	2,530
	10% OF AUDIT FEE	2,530					
51-03-431-5320	ENGINEERING	10,829	13,076	7,500	1,717	2,500	15,000
51-03-431-5330	LEGAL	3,125	-	-	-	-	-
51-03-431-5500	CELLULAR/PAGERS	1,356	1,463	1,700	782	1,250	1,250
51-03-431-5610	CONFERENCE & TRAVEL	-	-	-	-	-	-
51-03-431-5630	TRAINING & MEETINGS	175	115	1,000	-	200	200
51-03-431-5650	SUBSCRIPTIONS	-	-	-	-	-	-
51-03-431-5680	SOFTWARE MAINT/LICENSE	6,364	1,891	5,598	1,918	5,598	5,656
	SENSUS ANNUAL MAINTENANCE	2,000					
	BS&A ALLOCATION	2,006					
	SSL CERTIFICATE	1,650					
51-03-431-5690	MEMBERSHIPS & LICENSES	430	485	658	-	658	658
	AMERICAN WATER WORKS ASSOC	478					
	SOUTH SUBURBAN	180					
51-03-431-5700	TELEPHONE	4,803	6,671	2,500	6,122	6,685	6,500
51-03-431-5710	POSTAGE	5,178	5,614	5,500	4,124	5,500	6,000
51-03-431-5720	NATURAL GAS	5,135	4,456	5,000	3,147	3,500	3,750
51-03-431-5730	ELECTRICITY	58,703	58,710	60,000	43,398	55,000	60,000
51-03-431-5740	WATER	-	-	-	-	-	-
51-03-431-5810	LEGAL NOTICES/PUBLICATIONS	1,277	1,277	1,350	1,277	1,277	1,277
51-03-431-5820	RISK MANAGEMENT	19,953	19,622	25,004	19,649	20,000	27,254
	IRMA PREMIUM (15% OF PREMIUM)	20,504					
	IRMA CLAIM DEDUCTIBLES	6,750					
51-03-431-5840	WATER PURCHASE	2,805,793	2,630,766	2,761,065	2,259,417	2,878,677	2,930,925
51-03-431-5850	WATER DEPOSIT REFUND	-	-	-	-	-	-
51-03-431-5890	CONTRACTUAL/CONSULTING SERV	35,247	14,664	79,798	2,370	15,000	42,000
	ENVIRO LAB	5,750					
	METER TESTING	10,000					
	JULIE LOCATE	2,500					
	LEAK TESTING	12,000					
	TOWER MAINTENANCE	2,500					
	MERGING TECH (IT ALLOCATION)	7,800					
	FIRE AND SAFETY	1,200					
	PAYING AGENT FEES - BONDS	250					
51-03-431-6510	OFFICE SUPPLIES	2,537	1,303	2,500	1,537	1,750	2,500
51-03-431-6516	CREDIT CARD PROCESSING FEES	16,448	16,889	16,000	17,628	18,500	19,500

THE WATER FUND IS CONTINUED ON THE FOLLOWING PAGE



CITY OF COUNTRYSIDE 2022 ANNUAL BUDGET

WATER FUND CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 FYTD	2021 FYE PROJ	2022 BUDGET
OPERATIONS CONTINUED...							
51-03-431-6520	OPERATING SUPPLIES	15,689	13,359	19,220	7,859	10,000	19,220
	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	1,250					
51-03-431-6530	FUEL/OIL	2,300	2,027	2,650	1,534	2,086	2,300
51-03-431-8010	OPERATING CAPITAL	15,914	4,946	17,500	2,626	5,000	16,500
	OTHER METER REPLACEMENTS	16,500					
51-03-431-8020	INFRASTRUCTURE IMPROVEMENTS	-	-	2,205,000	1,157	-	3,015,000
	LOCAL 150 LOOP	100,000					
	55TH TO 53RD MAIN RELOCATION	710,000					
	EAST AV MAIN RELOCATION	2,205,000					
TOTAL OPERATING COSTS EXC DEPRECIATION		3,539,839	3,310,759	5,811,911	2,887,377	3,635,329	6,785,085
DEPRECIATION & AMORTIZATION							
51-00-700-7175	LAND IMPROV DEPREC	17,393	17,393	-	-	-	-
51-00-700-7172	BUILDING DEPRECIATION	4,020	4,020	-	-	-	-
51-00-700-7173	BUILDING IMPROV DEPREC	37,385	37,385	-	-	-	-
51-00-700-7174	EQUIPMENT DEPRECIATION	16,313	11,300	-	-	-	-
51-00-700-7176	MOTOR VEHICLE DEPRECIATION	5,783	5,783	-	-	-	-
51-00-700-7178	INFRASTRUCTURE DEPREC	447,017	446,018	-	-	-	-
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		539,288	533,276	-	-	-	-
DEBT SERVICE							
51-03-431-9550	PRINCIPAL - BONDS	-	-	310,000	310,000	310,000	315,000
51-03-431-9560	INTEREST-BONDS	70,425	62,925	58,550	58,550	58,550	50,800
TOTAL DEBT SERVICE EXPENSES		70,425	62,925	368,550	368,550	368,550	365,800
OTHER FINANCING SOURCES							
51-03-431-9595	OPERATING TRANSFER OUT	842,722	-	-	-	-	-
TOTAL DEBT SERVICE EXPENSES		842,722	-	-	-	-	-
TOTAL WATER FUND EXPENSES		4,992,274	3,906,960	6,180,461	3,255,927	4,003,879	7,150,885
NET CHANGE IN FUND BALANCE		(283,502)	583,103	(1,561,014)	657,479	646,665	(2,452,272)



SEWER MAINTENANCE FUND

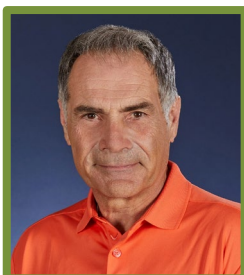
ACCT NUMBER	ACCT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 FYTD	2021 FYE PROJ	2022 BUDGET
REVENUES:							
CHARGES FOR SERVICES							
52-00-360-3610	SEWER CHARGES	25,652	25,946	25,350	21,767	25,946	25,946
52-00-360-3615	LATE PENALTIES	110	66	100	36	50	50
TOTAL CHARGES FOR SERVICES		25,762	26,012	25,450	21,803	25,996	25,996
OTHER REVENUES							
52-00-380-3810	INTEREST INCOME	597	459	500	21	25	25
TOTAL OTHER REVENUES		597	459	500	21	25	25
TOTAL FUND REVENUES		26,359	26,471	25,950	21,824	26,021	26,021
EXPENSES:							
SEWER OPERATIONS							
52-03-431-4210	SALARIES FULL-TIME	11,659	11,932	12,139	9,851	12,139	12,473
52-03-431-4217	OVERTIME	-	-	-	-	-	-
52-03-431-4219	PAGER ALLOWANCE	-	-	-	-	-	-
52-03-431-4220	SOCIAL SECURITY	696	713	753	591	753	773
52-03-431-4225	MEDICARE TAX	163	167	176	138	176	181
52-03-431-4230	HEALTH INSURANCE	2,399	2,409	2,804	1,945	2,804	2,578
52-03-431-4235	OTHER INSURANCE	-	-	-	-	-	-
52-03-431-4260	IMRF	1,484	1,436	1,608	1,302	1,608	1,630
52-03-431-4262	IMRF PENSION EXPENSE	(493)	(892)	-	-	-	-
52-03-431-5120	MAINTENANCE-EQUIPMENT	410	281	-	933	-	250
52-03-431-5310	AUDITING	1,380	1,380	1,228	1,228	1,228	1,265
5% OF ANNUAL AUDIT FEE	1,265						
52-03-431-5320	ENGINEERING	-	-	-	-	-	-
52-03-431-6310	AUDITING	-	-	-	-	-	-
52-03-431-6520	OPERATING SUPPLIES	-	-	-	594	-	-
52-03-431-8010	OPERATING CAPITAL	-	-	-	-	-	-
52-03-431-8020	INFRASTRUCTURE IMPROVEMENTS	27,097	29,970	12,500	-	-	12,500
MWRD I&I INSPECTIONS	12,500						
TOTAL SEWER OPERATIONS		44,795	47,396	31,208	16,582	18,708	31,650
DEPRECIATION							
52-00-700-7178	INFRASTRUCTURE DEPRECIATION	68,617	68,617	-	-	-	-
TOTAL DEPRECIATION		68,617	68,617	-	-	-	-
TOTAL FUND EXPENSES		113,412	116,013	31,208	16,582	18,708	31,650
NET CHANGE IN FUND BALANCE		(87,053)	(89,542)	(5,258)	5,242	7,313	(5,629)



FLAGG CREEK GOLF COURSE DEPARTMENTAL INFORMATION

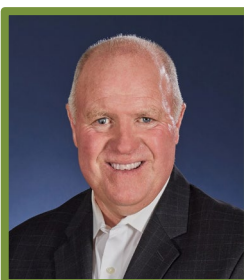
The Flagg Creek Golf Course (FCGC) is owned equally by the City of Countryside and the Pleasant Dale Park District. The City assumed administrative oversight of the golf course in September of 2014.

FCGC is a premiere 9-hole course with a lighted driving range, a clubhouse available for private parties, and a full service bar with a limited food service concession operation. Video gaming was added to the clubhouse a few years ago.



The golf course is comprised of 3 full-time employees, 27 permanent part-time employees and many seasonal employees. The day to day operations are the responsibility of the General Manager, **Billy Rosinia**. He has been with the 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 Sullivan started in 2014 as the Assistant Manager. She has over 30 years of experience in the golf industry. Michele began her career as a caddy at the 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.



Doug Davis completed a degree in Horticulture Science before entering the golf industry in 1979 as an intern at the Medinah Country Club. He then gained valuable experience at the Eagle Ridge Resort in Galena before taking over the Superintendent role at Flagg Creek in November of 2000. Doug manages a seasonal staff of 6-7 employees and is charged with the overall beautification and maintenance of course grounds, management of the computerized irrigation system, and for making recommendations on the operating and capital budgets for his department in concurrence with the General Manager and Finance Director.



DESCRIPTION	2020	2019
# Paid Rounds Played	39,749	30,934
# Comp'd Rounds	116	725
# Golf Outings	22	55
# Private Parties	2	19
Golf Course/Range Revenues	1,109,634	936,705
Pro Shop/Concession Revenues	144,659	231,871
Total Revenues	1,254,293	1,168,577

FLAGG CREEK GOLF COURSE DEPARTMENTAL INFORMATION CONTINUED...

MAJOR ACCOMPLISHMENTS

Strategic Goal #1 - High Quality Community Service Delivery

- The Flagg Creek Golf course strives to be the premier 9-hole course in the Chicago Metro Market. Success in this endeavour is measured by recommendation metrics and course scoring obtained from GolfAdvisor.com. The course strives to achieve recommendation ratings of at least 92% and an aggregate course score of at least 4.3 stars. Specific categories are shown in the chart to follow.

PERFORMANCE INDICATORS	2019 ACT	2020 ACT	2021 PROJ	2022 BUDG
% RECOMMENDED (ALL-TIME TO DATE)	84.1%	94.8%	92.8%	92.5%
COURSE CONDITIONS (# OF STARS)	4.1	4.5	4.4	4.5
VALUE (# OF STARS)	4.4	4.5	4.4	4.5
LAYOUT (# OF STARS)	4.3	4.4	4.4	4.4
FRIENDLINESS OF STAFF (# OF STARS)	4.6	4.7	4.5	4.5
PACE OF PLAY (# OF STARS)	4.0	4.1	4.1	4.0
COURSE AMENITIES (# OF STARS)	4.2	4.4	4.0	4.0
AGGREGATE SCORE (# OF STARS)	4.3	4.3	4.3	4.3

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

- Hired consulting firm to build a direct import file from the golf course timeclock software that interfaces with the City's ERP electronic timesheet and integrated payroll systems. This eliminated paper timesheets/time clock reports and reduced payroll-processing time by 75%.
- The golf course has a significant amount of seasonal employees (in fact, total seasonal employees exceed the City's total full time headcount). Personnel Authorization Forms (PAF's) are required for seasonal rehires which historically created a heavy paperwork burden. Last year the City converted a manual paper driven PAF authorization process to an electronic process with automated workflows which have reduced staff time by 50%.
- Grew total course revenues for fiscal 2021 by \$263,000 while expending \$24,000 less in labor costs.
- Increased net concession profits for fiscal 2021 by \$11,000 over the prior year with the kitchen and clubhouse closed for most the year due to COVID conditions.

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

- City management has effectively balanced annual capital investment with profit sharing distributions to stakeholder governments. Historical allocations are reflected in the chart below. The goal is to produce operating cash flows (before depreciation, capital outlays, and profit sharing distributions of at least \$175,000 annually) to support these outlays.

PERFORMANCE INDICATORS	2019 ACT	2020 ACT	2021 PROJ	2022 BUDG
OPERATING INCOME BEFORE CAPITAL/ PROFIT SHARE	91,370	103,699	342,624	294,976
CAPITAL OUTLAYS	23,302	79,030	30,653	168,350
PROFIT SHARING DISTRIBUTIONS	89,048	-	250,000	126,626

FLAGG CREEK GOLF COURSE FUND DEPARTMENTAL INFORMATION CONTINUED...

INITIATIVES/GOALS FOR FISCAL 2022

Strategic Goal #1 - High Quality Community Service Delivery

- Continue to improve customer satisfaction at the course as measured by feedback given through GolfAdvisory ratings, Facebook posts, and other survey results. Seek specifically to improve the "Pace of Play" category noted in the limited quantity of negative survey results that we receive.

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

- Continue increasing internal controls and procedures including increased frequency of physical inventories related to the pro shop, drink cart, and bar operations – update policies and procedures.
- Recruit and hire a new General Manager for the course to replace our retiring PGA Professional. Transition our PGA Pro into a new part time Director of Instruction.

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

- Continue monitoring personnel costs relative to seasonal and cyclical course revenue volume.
- Maintain balance in capital investments and profit sharing distributions to member governments.





CITY OF COUNTRYSIDE 2022 ANNUAL BUDGET

FLAGG CREEK GOLF COURSE FUND

ACCT NUMBER	ACCT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 FYTD	2021 FYE PROJ	2022 BUDGET
REVENUES:							
CHARGES FOR SERVICES							
53-00-360-3001	RESIDENT WEEKEND	20,142	18,859	20,150	17,179	19,000	19,500
53-00-360-3005	NONRESIDENT WEEKEND	143,070	130,662	144,067	134,689	144,500	145,000
53-00-360-3010	RESIDENT WEEKDAYS	22,071	20,622	22,000	29,360	32,156	32,500
53-00-360-3015	NONRESIDENT WEEKDAYS	172,596	144,663	171,596	117,612	139,607	140,522
53-00-360-3020	RESIDENT JR/SR WEEKDAY	8,309	22,340	22,500	28,249	28,452	28,500
53-00-360-3025	NONRESIDENT JR/SR WEEKDAY	77,622	69,632	73,254	106,195	106,722	106,850
53-00-360-3030	DISCOUNT GREEN FEE PROGRAMS	1,716	-	-	-	-	-
53-00-360-3031	GOLFNOW BOOKINGS	37,081	53,939	55,000	211,488	213,974	214,380
53-00-360-3032	GOLFNOW REVENUE SHARE	3,917	3,570	4,000	12,838	13,500	14,000
53-00-360-3100	PRIVATE LESSON WAYNE	2,374	-	-	-	200	-
53-00-360-3105	PRIVATE LESSON KEN	1,790	580	580	-	-	-
53-00-360-3110	PRIVATE LESSON GROUP - WAYNE	1,015	-	-	-	-	-
53-00-360-3115	PRIVATE LESSON GROUP - KEN	300	790	750	150	150	100
53-00-360-3120	PRIVATE LESSON GROUP - STAFF	-	-	-	-	-	-
53-00-360-3150	GOLF COURSE RIDING CART	108,339	107,151	128,402	107,363	114,951	125,000
53-00-360-3155	GOLF COURSE PULL CART	9,132	11,826	12,500	7,068	8,253	10,500
53-00-360-3200	GOLF COURSE CLUB RENTAL	-	-	-	-	-	-
53-00-360-3210	GIFT CERTIFICATE/DISCOUNT CARD	-	-	-	-	-	-
53-00-360-3250	GOLF COURSE LEAGUE REVENUE	88,154	79,891	93,514	66,416	95,000	96,750
53-00-360-3300	VIDEO GAMING REVENUE	17,801	14,285	15,000	2,364	3,447	7,500
53-00-360-3305	HOLE IN ONE REVENUE SHARE	20,375	17,509	17,500	380	935	6,000
53-00-360-3500	MISC - RAFFLE TICKETS	-	-	-	-	-	-
53-00-360-3505	MISC - RESIDENT ID CARD	679	10	-	-	35	-
53-00-360-3510	MISC - HANDICAPS	84	80	125	20	20	-
53-00-360-3600	MISC - SPONSORSHIPS	250	868	500	-	-	-
53-00-360-3610	MISC - PRO RENTAL PMTS	17,000	16,430	17,450	6,500	7,500	12,000
53-00-360-3810	INTEREST INCOME	5,165	5,297	3,000	589	1,136	750
53-00-360-3850	OUTINGS/MISC. REVENUE	9,545	6,629	5,750	2,393	3,738	3,750
TOTAL CHARGES FOR SERVICES		768,527	725,633	807,638	850,853	933,277	963,602
PRACTICE RANGE							
53-00-370-3300	BUCKET - SMALL	8,560	7,815	8,650	4,980	6,080	7,500
53-00-370-3305	BUCKET - REGULAR	30,786	16,660	18,250	10,164	12,201	14,500
53-00-370-3331	BUCKET - JUMBO	72,408	81,252	91,350	33,744	46,764	47,500
53-00-370-3315	RENTAL CLUB PRACTICE	1,770	1,840	2,000	1,006	1,106	1,000
53-00-370-3350	PRACTICE RANGE FEE REVENUE	32,213	37,817	40,000	120,981	124,581	125,000
TOTAL PRACTICE RANGE REVENUE		145,737	145,384	160,250	170,875	190,732	195,500
PRO SHOP							
53-00-382-3400	PRO SHOP - SLEEVE BALLS	9,920	10,889	11,500	10,575	11,562	11,500
53-00-382-3402	PRO SHOP - ACCESSORIES	3,441	2,071	2,350	1,453	1,776	1,750
53-00-382-3404	PRO SHOP - GLOVES	7,117	7,458	8,250	5,960	6,854	6,900
53-00-382-3406	PRO SHOP - CLOTHING	1,683	732	1,000	1,348	1,641	1,675
53-00-382-3408	PRO SHOP - HATS/CAPS	1,692	1,875	2,000	1,970	2,146	2,250
53-00-382-3410	PRO SHOP - SHOES	726	43	-	-	445	-
53-00-382-3412	PRO SHOP - SPECIAL ORDER	312	-	-	(117)	(117)	-
TOTAL PRO SHOP REVENUE		24,891	23,068	25,100	21,189	24,307	24,075



CITY OF COUNTRYSIDE 2022 ANNUAL BUDGET

FLAGG CREEK GOLF COURSE FUND CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 FYTD	2021 FYE PROJ	2022 BUDGET
CONCESSIONS							
53-00-390-3450	BEVERAGE CART - SODA	500	471	500	-	68	68
53-00-390-3455	BEVERAGE CART - FOOD	6	-	-	-	-	-
53-00-390-3460	BEVERAGE CART - BEER	17,342	16,496	17,000	7,562	7,805	8,000
53-00-390-3465	BEVERAGE CART - LIQUOR	3,261	2,890	3,000	4,466	4,507	5,000
53-00-390-3470	COFFEE/SODA/WATER	21,865	20,372	21,500	11,718	13,210	14,500
53-00-390-3475	FOOD	28,502	26,746	27,500	2,538	4,258	4,500
53-00-390-3480	BEER	78,636	80,098	85,000	67,136	75,942	80,000
53-00-390-3485	LIQUOR	42,650	40,889	43,500	20,311	25,399	27,500
53-00-390-3490	OUTING FOOD	-	-	-	-	-	-
53-00-390-3494	PRIVATE PARTIES	7,105	5,762	8,000	-	-	-
TOTAL CONCESSIONS		199,867	193,724	206,000	113,731	131,188	139,568
TOTAL FUND REVENUES		1,139,022	1,087,809	1,198,988	1,156,648	1,279,504	1,322,745
EXPENSES:							
GOLF COURSE							
53-01-481-4210	SALARIES FULL TIME	152,138	163,264	163,955	137,227	169,745	170,796
53-01-481-4215	SALARIES PART TIME	6,210	-	-	-	-	-
53-01-481-4216	SALARIES PART TIME-SEASONAL	152,573	152,038	177,739	126,501	152,961	168,670
53-01-481-4217	OVERTIME	-	-	-	59	-	-
53-01-481-4220	SOCIAL SECURITY TAX	18,821	18,985	21,185	16,022	19,624	21,047
53-01-481-4225	MEDICARE TAX	4,402	4,440	4,955	3,747	4,590	4,922
53-01-481-4230	HEALTH INSURANCE	42,633	43,217	44,584	36,246	43,334	40,303
53-01-481-1004	OPEB EXPENSE	-	-	-	-	-	-
53-01-481-4235	OTHER INSURANCE	1,942	2,083	2,207	1,771	2,094	2,279
53-01-481-4240	UNEMPLOYMENT	-	-	-	-	-	-
53-01-481-4250	EMPLOYEE ASSISTANCE PROGRAM	53	-	53	-	-	-
53-01-481-4260	IMRF	19,455	19,457	21,724	17,905	21,723	22,323
53-01-481-4262	IMRF PENSION/OPEB EXPENSE	(6,304)	(8,860)	-	-	-	-
53-01-481-4270	EMPLOYEE PHYSICALS	4,851	2,954	5,000	2,772	5,800	5,000
53-01-481-4280	SERVICE AWARDS	-	-	-	-	-	-
53-01-481-5110	MAINTENANCE BLDG-GOLF COURSE	2,738	10,068	5,000	2,684	4,362	5,000
	CARPET CLEANING	1,000					
	MISC REPAIRS	4,000					
53-01-481-5120	MAINTENANCE EQUIP-GOLF COURSE	793	1,513	3,000	3,111	3,250	3,000
	CART REPAIRS	2,000					
	SIGN MAINTENANCE	500					
	COPIER MAINTENANCE	500					
53-01-481-5140	MAINT INFRA- GOLF COURSE	29	-	-	172	172	-
53-01-481-5310	AUDITING/BOOKKEEPING	6,240	6,430	6,620	6,620	6,620	6,800
53-01-481-5320	ENGINEERING	-	-	-	-	-	-
53-01-481-5330	LEGAL	1,850	-	500	-	-	-
53-01-481-5500	CELL PHONE EXPENSE	1,045	1,086	1,050	734	866	1,000
53-01-481-5610	CONFERENCES & TRAVEL	2,257	833	2,700	43	506	2,700
	ANNUAL TOURNAMENT	1,800					
	LOCAL MILEAGE REIMBURSEMENT	900					
53-01-481-5630	TRAINING & MEETINGS	327	28	350	-	79	350
53-01-481-5650	SUBSCRIPTIONS	-	160	300	-	-	300
THE GOLF COURSE DEPARTMENT IS CONTINUED ON THE FOLLOWING PAGE							



CITY OF COUNTRYSIDE 2022 ANNUAL BUDGET

FLAGG CREEK GOLF COURSE FUND CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 FYTD	2021 FYE PROJ	2022 BUDGET
GOLF COURSE CONTINUED...							
53-01-481-5680	SOFTWARE MAINTENANCE/LICENSE	997	1,033	1,065	1,047	1,065	1,065
	FORE RESERVATIONS/WEB/ANNUAL	-					
	BS&A ALLOCATION	1,065					
53-01-481-5690	MEMBERSHIPS & LICENSES	2,091	1,126	2,150	2,355	2,450	2,150
	SAMS CLUB ANNUAL	100					
	PGA ANNUAL DUES	800					
	BUSINESS LICENSE/VGM LICENSES	1,250					
53-01-481-5700	TELEPHONE	7,383	8,311	-	4,830	6,000	-
	COMCAST-INTERNET/BE/AT&T (1/2 YR)						
53-01-481-5710	POSTAGE	222	30	300	-	107	225
53-01-481-5720	NATURAL GAS- GOLF COURSE	4,315	4,393	4,600	2,437	3,247	3,500
53-01-481-5730	ELECTRICITY- GOLF COURSE	22,381	17,669	21,000	12,641	17,370	17,775
53-01-481-5740	WATER- GOLF COURSE	5,253	3,251	4,500	2,272	2,674	4,000
53-01-481-5810	LEGAL NOTICES	-	-	-	-	-	-
53-01-481-5820	RISK MGMT/INSURANCE	19,552	16,495	18,170	96,665	113,081	18,170
	IRMA (10% OF PREMIUM)	13,670					
	CLAIMS DEDUCTIBLE ALLOCATION	4,500					
53-01-481-5890	CONTRACTUAL/CONSULTING	48,806	44,551	46,540	19,348	32,177	37,300
	PEST CONTROL	1,000					
	PORTABLE RESTROOMS	2,500					
	FIRE/BURGLAR ALARM	2,700					
	REFUSE 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	9,000					
	MISC/ENTERTAINMENT CONTRACTS	-					
53-01-481-6510	OFFICE SUPPLIES	2,560	1,945	2,500	689	1,310	1,500
53-01-481-6515	BANK FEES	1,534	1,448	1,500	894	1,000	1,500
53-01-481-6516	CREDIT CARD FEES	17,066	20,377	19,000	34,734	36,563	37,500
53-01-481-6517	GIFT CARD DISCOUNT	5,265	4,605	5,500	960	1,450	5,000
53-01-481-6520	OPERATING SUPPLIES/SERVICES	27,049	24,109	27,900	11,376	12,383	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	-	-	-	-	-	-
53-01-481-7000	DEPRECIATION	114,046	111,430	-	-	-	-
53-01-481-8010	OPERATING CAPITAL-GOLF COURSE	23,302	28	34,000	6,625	6,653	31,500
	GOLF CART REPLACEMENTS	20,000					
	SECURITY CAMERA IMPROVEMENTS	11,500					

THE GOLF COURSE DEPARTMENT IS CONTINUED ON THE FOLLOWING PAGE



CITY OF COUNTRYSIDE 2022 ANNUAL BUDGET

FLAGG CREEK GOLF COURSE FUND CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 FYTD	2021 FYE PROJ	2022 BUDGET
GOLF COURSE CONTINUED...							
53-01-481-8020	INFRASTRUCTURE IMPVMNTS - GC	-	79,030	-	-	-	132,500
	IRRIGATION PUMP SYS REPLACEMENT 112,500						
	IRRIGATION PUMP DEMO/INSTALL 20,000						
53-01-481-9055	CONTRACTUAL PROFIT SHARING*	89,048	-	75,000	-	-	126,626
53-01-481-9060	DONATIONS (BOARD APPROVED)	8,057	5,023	6,500	200	1,250	-
TOTAL GOLF COURSE		810,980	762,565	731,147	552,687	674,506	902,701
PRACTICE RANGE							
53-01-482-6520	OPERATING SUPPLIES - RANGE	7,223	165	2,000	3,110	3,110	7,000
	RANGE BALLS 3,500						
	RANGE MATS 3,500						
53-01-482-8010	OPERATING CAPITAL - RANGE	-	-	-	-	-	-
TOTAL PRACTICE RANGE		7,223	165	2,000	3,110	3,110	7,000
PRO SHOP							
53-01-483-5840	PURCHASES - SLEEVE BALLS	5,282	6,126	6,250	5,945	7,172	7,500
53-01-483-5845	PURCHASES - ACCESSORIES	1,667	672	1,000	480	872	1,250
53-01-483-5850	PURCHASES - GLOVES	4,779	4,561	5,000	3,316	4,532	5,000
53-01-483-5855	PURCHASES - CLOTHING	1,319	450	1,000	1,007	1,441	1,650
53-01-483-5860	PURCHASES - HATS/CAPS	1,050	1,214	1,250	1,207	1,461	1,700
53-01-483-5865	PURCHASES - SHOES	933	67	-	-	-	-
53-01-483-5870	PURCHASES - SPECIAL ORDER	-	-	-	-	-	-
TOTAL PRO SHOP		15,030	13,090	14,500	11,955	15,478	17,100
CONCESSIONS							
53-01-484-4216	SALARIES PART TIME-SEASONAL	63,264	57,070	67,117	18,728	24,143	27,000
53-01-484-4217	OVERTIME	818	513	866	-	-	898
53-01-484-4219	GRATUITY	339	-	-	1,163	-	-
53-01-484-4220	SOCIAL SECURITY TAX	4,815	4,351	4,215	1,512	1,970	1,730
53-01-484-4225	MEDICARE TAX	1,126	1,018	986	354	461	405
53-01-484-4230	HEALTH INSURANCE	24	17	-	9	11	-
53-01-484-4260	IMRF	19	4	-	3	4	-
53-01-484-5120	MAINTENANCE EQUIP-CONCESS	6,268	2,028	2,000	1,244	2,200	2,750
	CONTIGENCIES/REPAIRS 2,750	-	-	-	-	-	-
53-01-484-5840	INV PURCHASE-CONCESSIONS	76,985	72,401	77,000	31,857	41,251	50,000
53-01-484-6520	OPER SUPPLIES-CONCESSIONS	6,018	6,427	7,000	1,180	1,929	2,500
53-01-484-8010	OPERATING CAP- CONCESSIONS	204	4,204	10,500	-	-	10,500
	ICE MACHINE 3,500						
	BAR COOLER 7,000						
TOTAL CONCESSIONS		159,880	148,033	169,684	56,050	71,970	95,783
MAINTENANCE							
53-01-485-4210	SALARIES FULL TIME	71,098	72,140	73,643	59,746	76,703	74,404
53-01-485-4216	SALARIES PART TIME-SEASONAL	62,080	62,703	62,663	56,434	63,284	64,919
53-01-485-4217	OVERTIME	77	605	-	249	249	-
53-01-485-4220	SOCIAL SECURITY TAX	8,122	8,308	8,451	7,108	8,508	8,642
53-01-485-4225	MEDICARE TAX	1,899	1,943	1,976	1,662	1,990	2,021
53-01-485-4230	HEALTH INSURANCE	6,307	6,366	6,548	5,339	6,382	5,944
THE MAINTENANCE DEPARTMENT IS CONTINUED ON THE FOLLOWING PAGE							

FLAGG CREEK GOLF COURSE FUND CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 FYTD	2021 FYE PROJ	2022 BUDGET
MAINTENANCE CONTINUED...							
53-01-485-4235	OTHER INSURANCE	1,534	1,041	981	885	1,047	981
53-01-485-4240	UNEMPLOYMENT	-	-	-	-	-	-
53-01-485-4260	IMRF	10,946	9,942	12,324	7,896	9,725	9,732
53-01-485-5110	MAINTENANCE - BUILDING	4,376	-	3,000	381	1,256	3,000
	REPAIRS/REPLACEMENTS	3,000					
53-01-485-5120	MAINTENANCE - EQUIPMENT	19,712	29,530	22,000	21,618	27,998	30,000
53-01-485-5130	MAINTENANCE - VEHICLES	94	422	1,000	204	298	500
53-01-485-5140	MAINTENANCE INFRASTRUCTURE	55,829	49,348	63,000	50,373	58,272	62,022
	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	3,000					
	CONTINGENCY	2,000					
53-01-485-5610	CONFERENCE AND TRAVEL	410	85	500	172	407	500
	MEETINGS/SEMINARS (LOCAL)	500					
53-01-485-5680	SOFTWARE MAINT/LICENSES	1,860	1,860	1,916	1,860	1,860	1,916
	TORO ANNUAL MAINT AGREEMENT	1,916					
53-01-485-5690	MEMBERSHIPS/LICENSES	955	600	730	725	725	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	450	-	-	-	450	-
53-01-485-6520	OPERATING SUPPLIES	5,386	2,993	3,000	2,598	4,427	4,500
	COURSE SUPPLIES/SAFETY EQIP	4,500					
53-01-485-6530	FUEL/OIL	6,501	2,831	6,500	1,089	4,540	5,000
53-01-485-8010	OPERATING CAPITAL	(3)	-	13,425	-	-	25,350
	WALKING GREENS MOWER	10,350					
	BUNKER RAKE REPLACEMENT	15,000					
TOTAL MAINTENANCE		257,633	250,717	281,657	218,339	268,122	300,161
TOTAL FUND EXPENSES		1,250,746	1,174,570	1,198,988	842,141	1,033,185	1,322,745
NET CHANGE IN FUND BALANCE		(111,724)	(86,761)	-	314,507	246,319	-







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GENERAL FUND FORECAST

Forecast Assumptions:

Growth factors are assumed for the City's various revenue streams. Growth rates are based on the Congressional Budget Office's (CBO's) forecast as of February 2021 as depicted in the following chart.

CONGRESSIONAL BUDGET OFFICE (CBO's) ECONOMIC PROJECTIONS FOR CALENDAR YEARS 2020-2030						
CHANGE FROM YEAR TO YEAR (CALENDAR YEAR BASIS) - AS OF FEB 2021						
	ACT 2020	2021	2022	2023	2024-25	2026-31
GROSS DOMESTIC PRODUCT (REAL)	-3.40%	4.60%	2.90%	2.20%	2.30%	1.63%
GROSS DOMESTIC PRODUCT (NOMINAL)	-2.30%	6.30%	4.90%	4.20%	4.40%	3.83%
CONSUMER PRICE INDEX	1.20%	1.90%	2.10%	2.30%	2.35%	2.40%
CORE PCE PRICE INDEX	1.40%	1.50%	1.80%	1.90%	2.05%	2.08%
ANNUAL AVERAGE						
UNEMPLOYMENT RATE	8.10%	5.70%	5.00%	4.70%	4.25%	4.08%
3 - MONTH TREASURY BILLS	0.40%	0.10%	0.10%	0.20%	0.45%	1.73%
10 - YEAR TREASURY NOTES	0.90%	1.10%	1.30%	1.50%	1.95%	3.02%

The majority of the City's economically sensitive revenue streams were forecasted using the Real GDP estimates above through 2026 – including but not limited to Sales, Fuel, and Restaurant Taxes.

Other taxes/fees are forecasted to grow at the CPI rate including State Shared Income Taxes, Fee in Lieu of Taxes, Gaming Taxes, Court Fines, etc.

On the expense side, wages, buybacks, and pension contributions are projected to grow at 3.25% annually (estimated 2% COLA plus a provision to account for step increases).

Health Insurance, dental, and life insurance rates are forecast to grow by 2.5%.

Other costs are assumed to grow at the CPI rate except as previously stated.

Results of the Forecast:

With the exception to the small deficit projected in fiscal year 2023 of just over \$34K, the General Fund appears to be able to cover all operating, capital, and debt service costs without the use of a property tax levy through fiscal 2026. The following charts shows those bottom line results.

ACCT NUMBER	ACCT DESCRIPTION	2021 FYE PROJ	2022 BUDGET	2023 PROJ	2024 PROJ	2025 PROJ	2026 PROJ
	GENERAL FUND SURPLUS/(DEFICIT)	-	-	(34,255)	1,054,509	208,324	818,922



CITY OF COUNTRYSIDE 2022 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST

ACCT NUMBER	ACCT DESCRIPTION	2021 FYE PROJ	2022 BUDGET	2023 PROJ	2024 PROJ	2025 PROJ	2026 PROJ
PROPERTY TAXES							
01-00-330-3301	ROAD & BRIDGE TAX	57,000	57,000	57,000	57,000	57,000	57,000
01-00-330-3303	DEBT SERVICE	-	-	-	-	-	-
TOTAL PROPERTY TAXES		57,000	57,000	57,000	57,000	57,000	57,000
SALES TAXES							
01-00-330-3440	STATE SALES TAX	7,019,551	7,174,760	7,332,605	7,501,255	7,623,525	7,747,789
01-00-330-3311	STATE HOME RULE SALES TAX	2,345,738	2,397,571	2,450,318	2,506,675	2,547,534	2,589,058
TOTAL SALES TAXES		9,365,289	9,572,331	9,782,922	10,007,929	10,171,059	10,336,847
OTHER LOCAL TAXES							
01-00-310-3110	REAL ESTATE TRANSFER TAX	7,250	5,000	5,000	5,000	5,000	5,000
01-00-310-3130	ELECTRIC USE TAX	386,000	385,000	385,000	385,000	385,000	385,000
01-00-310-3140	VEHICLE FUEL TAX	324,500	350,000	357,700	365,927	371,892	377,954
01-00-310-3150	EATING AND DRINKING EST TAX	570,000	575,000	587,650	601,166	610,965	620,924
01-00-310-3182	FRANCHISE TAX	100,000	100,000	100,000	100,000	100,000	100,000
01-00-310-3183	SELF-STORAGE TAX	164,000	164,000	125,000	125,000	125,000	125,000
01-00-310-3185	RENTAL TAX	39,000	41,000	40,000	40,000	40,000	40,000
TOTAL OTHER LOCAL TAXES		1,590,750	1,620,000	1,600,350	1,622,093	1,637,857	1,653,877
LICENSES & PERMITS							
01-00-320-3210	BUSINESS LICENSES	92,100	92,100	83,000	83,000	83,000	83,000
01-00-320-3212	CONTRACTOR LICENSES	13,500	20,000	8,500	8,500	8,500	8,500
01-00-320-3215	LIQUOR LICENSES	43,923	70,000	70,000	70,000	70,000	70,000
01-00-320-3217	VIDEO GAMING LICENSES	76,300	76,300	76,300	76,300	76,300	76,300
01-00-320-3250	BUILDING PERMITS	255,940	140,000	135,000	135,000	135,000	135,000
01-00-320-3252	BUILDING PERMIT ADMIN. FEES	4,500	27,500	5,500	5,500	5,500	5,500
01-00-380-3830	FEE IN LIEU OF SALES TAX	72,500	76,772	78,538	80,383	82,272	84,247
LA FITNESS	25,000						
MAGIC NAILS - CSPLAZA	13,380						
PHOENIX SALONS	13,622						
SALVADOR SALON	1,376						
INLAND - MAGIC NAILS	4,628						
INLAND - ATI PHYS THERAPY	12,016						
H&R BLOCK	6,750						
TOTAL LICENSES & PERMITS		558,763	502,672	456,838	458,683	460,572	462,547
INTERGOVERNMENTAL REVENUES							
01-00-330-3320	STATE INCOME TAX	663,874	653,756	668,792	684,508	700,594	717,409
01-00-330-3325	STATE GAMING TAX	225,000	315,000	322,245	329,818	337,568	345,670
01-00-330-3451	STATE LOCAL USE TAX	263,273	250,538	235,000	240,523	246,175	252,083
01-00-330-3340	STATE REPLACEMENT TAX	4,000	5,500	4,500	4,500	4,500	4,500
01-00-330-3345	STATE CANNIBIS EXCISE TAX	4,716	5,482	-	-	-	-
01-00-330-3350	STATE AUTO RENTAL TAX	36,961	37,000	4,500	4,500	4,500	4,500
01-00-330-3360	MUN TELECOMMUNICATIONS TAX	27,134	27,000	30,000	30,000	30,000	30,000
01-00-380-3853	GRANT REVENUE	210,000	431,760	27,500	27,500	27,500	27,500
CIVIC CONTRIBUTION	40,000						
AMERICAN RESCUE PLAN ACT	365,000						
TOBACCO ENFORCEMENT	2,640						
IDOT TRAFFIC SAFETY	22,500						
TOTAL INTERGOVERNMENTAL REVENUES		1,434,958	1,726,035	1,292,537	1,321,349	1,350,838	1,381,662



CITY OF COUNTRYSIDE 2022 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2021 FYE PROJ	2022 BUDGET	2023 PROJ	2024 PROJ	2025 PROJ	2026 PROJ
CITY-CHARGES FOR SERVICES							
01-00-341-3410	PROP MAINT INSPECTION FEE	35,000	45,000	45,000	45,000	45,000	45,000
01-00-341-3411	ELEVATOR INSPECTION SERVICES	-	-	-	-	-	-
01-00-341-3412	PLANNING & ZONING APPLICATION	4,500	10,050	10,000	10,000	10,000	10,000
01-00-341-3415	ENGINEERING SERVICES	12,000	10,000	9,000	9,000	9,000	9,000
01-00-341-3416	INSPECTION/REVIEW SERVICES	15,000	18,500	30,000	30,000	30,000	30,000
01-00-341-3417	CRIMINAL BACKGROUND CHECKS	300	300	500	500	500	500
01-00-341-3420	POLICE SPECIAL SERVICES	3,500	7,000	14,000	14,000	14,000	14,000
TOTAL CITY-CHARGES FOR SERVICES		70,300	90,850	108,500	108,500	108,500	108,500
RECREATION-CHARGES FOR SERVICES							
01-00-347-3471	FLAGG CREEK OPERATIONS	-	54,160	-	75,000	50,000	75,000
TOTAL RECREATION-CHARGES FOR SERVICES		-	54,160	-	75,000	50,000	75,000
FINES AND FORFEITURES							
01-00-351-3511	COURT FINES	28,855	28,500	29,156	29,841	30,542	31,275
01-00-351-3513	LOCAL ORDINANCE FINES	40,935	52,500	68,000	68,000	68,000	68,000
01-00-351-3514	POLICE DUPLICATING SERVICES	2,200	2,250	3,000	3,000	3,000	3,000
01-00-351-3515	POLICE-IMPOUND FEES	10,000	13,000	20,000	20,000	20,000	20,000
TOTAL FINES AND FORFEITURES		81,990	96,250	120,156	120,841	121,542	122,275
INVESTMENT INCOME							
01-00-380-3810	INTEREST INCOME	386,295	369,906	369,906	369,906	369,906	369,906
01-00-380-3880	INVESTMENT GAIN/(LOSS)	-	-	310,000	310,000	310,000	310,000
TOTAL NET INVESTMENT INCOME		386,295	369,906	679,906	679,906	679,906	679,906
OTHER REVENUES							
01-00-380-3840	NON RESIDENT FINGERPRINT FEE	1,000	3,000	3,000	3,000	3,000	3,000
01-00-380-3845	IPBC TERMINAL RESERVE	-	-	-	-	-	-
01-00-380-3846	IRMA EXCESS RESERVES	-	-	-	-	-	-
01-00-380-3850	MISCELLANEOUS REVENUE	7,500	8,927	15,000	15,000	15,000	15,000
01-00-380-3856	DUI AGENCY	1,500	500	500	500	500	500
01-00-380-3858	TOWER RENTAL	37,392	72,503	74,678	76,918	79,226	81,603
01-00-380-3859	ADVERTISING	2,000	2,000	2,000	2,000	2,000	2,000
01-00-380-3860	VEST DONATION	-	-	-	-	-	-
TOTAL OTHER REVENUES		49,392	86,930	95,178	97,418	99,726	102,103
OTHER FINANCING SOURCES							
01-00-380-3820	SALE OF FIXED ASSETS	-	-	-	-	-	-
01-00-395-3990	BOND PROCEEDS	-	-	-	-	-	-
01-00-395-3999	OPERATING TRANSFER IN	50,000	105,000	125,000	150,000	185,000	200,000
TOTAL OTHER FINANCING SOURCES		50,000	105,000	125,000	150,000	185,000	200,000
TOTAL GENERAL FUND REVENUES		13,594,737	14,176,134	14,193,387	14,548,720	14,736,999	14,979,717
TOTAL GF REVENUES & OTHER FINANCING SOURCES		13,644,737	14,281,134	14,318,387	14,698,720	14,921,999	15,179,717



CITY OF COUNTRYSIDE 2022 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2021 FYE PROJ	2022 BUDGET	2023 PROJ	2024 PROJ	2025 PROJ	2026 PROJ
LEGISLATION AND ADMINISTRATION							
01-01-411-4215	SALARIES PART-TIME	53,800	53,800	53,800	53,800	53,800	53,800
01-01-411-4220	SOCIAL SECURITY TAX	3,336	3,336	3,336	3,336	3,336	3,336
01-01-411-4225	MEDICARE TAX	780	780	780	780	780	780
01-01-411-4230	HEALTH INSURANCE	55,698	51,569	52,858	54,180	55,534	56,923
01-01-411-4235	OTHER INSURANCE	3,195	3,419	3,504	3,592	3,682	3,774
01-01-411-4260	IMRF	6,175	6,091	6,173	6,257	6,341	6,427
01-01-411-5500	CELLULAR/PAGERS	-	-	-	-	-	-
01-01-411-5610	CONFERENCE & TRAVEL	220	500	500	500	500	500
	ILLINOIS MUNICIPAL LEAGUE	500					
01-01-411-5630	TRAINING & MEETINGS	-	500	500	500	500	500
01-01-411-5650	SUBSCRIPTIONS	260	260	265	271	276	281
	DESPLAINES VALLEY NEWS	50					
	GOVERNING	30					
	CRAINS CHICAGO	180					
01-01-411-5690	MEMBERSHIPS & LICENSES	11,890	11,950	12,189	12,433	12,681	12,935
	WEST CENTRAL MUNIC COUNCIL	10,875					
	ILLINOIS MUNICIPAL LEAGUE	775					
	METRO MAYORS CAUCUS DUES	300					
01-01-411-6510	OFFICE SUPPLIES	300	400	-	-	-	-
01-01-411-6520	OPERATING SUPPLIES	300	-	-	-	-	-
01-01-411-9020	CHRISTMAS PARTY	-	-	-	-	-	-
01-01-411-9030	LIBRARY REIMBURSEMENT	8,000	12,000	12,000	12,000	12,000	12,000
01-01-411-9035	POOL REIMBURSEMENT	500	2,750	2,750	2,750	2,750	2,750
01-01-411-9040	SENIOR CITIZENS	500	1,800	2,000	2,000	2,000	2,000
	SENIOR TAXI 50/50 PROGRAM	500					
	MISC SENIOR PROGRAMS	1,300					
01-01-411-9050	NEWSLETTERS	17,325	18,750	19,125	19,508	19,898	20,296
	4 MAILINGS	18,750					
01-01-411-9060	DONATIONS	2,500	4,500	4,500	4,500	4,500	4,500
01-01-411-9099	OTHER COMMUNITY RELATIONS	7,500	48,000	7,500	7,500	7,500	7,500
	SUSTAINABILITY PROGRAMS	40,000					
	SERVICE AWARDS	3,500					
	OTHER GIFTS/EVENT SUPPLIES	3,000					
	OTHER OFFICE/OPERATING SUPPLIES	1,500					
TOTAL LEGISLATIVE & ADMINISTRATION		172,279	220,405	181,781	183,905	186,078	188,301



CITY OF COUNTRYSIDE 2022 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2021 FYE PROJ	2022 BUDGET	2023 PROJ	2024 PROJ	2025 PROJ	2026 PROJ
CITY CLERK							
01-01-412-4210	SALARIES FULL-TIME	153,772	154,305	159,320	164,498	169,844	175,364
01-01-412-4215	SALARIES PART-TIME	7,000	12,390	12,560	12,560	12,560	12,560
01-01-412-4217	OVERTIME	250	247	321	321	321	321
01-01-412-4218	BUYBACKS & OTHER BENEFITS	728	3,560	3,676	3,795	3,919	4,046
01-01-412-4220	SOCIAL SECURITY TAX	10,313	10,571	10,888	11,215	11,551	11,898
01-01-412-4225	MEDICARE TAX	2,412	2,472	2,546	2,623	2,701	2,782
01-01-412-4230	HEALTH INSURANCE	31,408	28,965	29,689	30,431	31,192	31,972
01-01-412-4235	OTHER INSURANCE	2,750	3,599	3,689	3,781	3,876	3,973
01-01-412-4250	EMPLOYEE ASSISTANCE PROGRAM	52	52	52	53	54	55
01-01-412-4260	IMRF	21,490	21,763	22,416	23,088	23,781	24,494
01-01-412-5120	MAINTENANCE-EQUIPMENT	-	500	510	520	531	541
	COPIER SERVICE	500					
01-01-412-5350	BUSINESS FEE REFUND	-	-	-	-	-	-
01-01-412-5610	CONFERENCE & TRAVEL	200	4,305	4,300	4,300	4,300	4,300
	MCI ACADEMY - SPRINGFIELD	1,200					
	IIMC CONFERENCE - OMAHA NE	2,300					
	CIMC TRAINING	805					
01-01-412-5630	TRAINING & MEETINGS	50	700	700	700	700	700
	FOR DEPT EMPLOYEES	700					
01-01-412-5650	SUBSCRIPTIONS	120	120	120	100	100	100
01-01-412-5670	TUITION REIMBURSEMENT	-	-	-	-	-	-
01-01-412-5690	MEMBERSHIPS & LICENSES	600	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	3,500	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	13,500	15,450	18,500	18,870	19,247	19,632
	TRANSCRIPTIONIST	13,150					
	POSTAGE LEASE	2,300					
01-01-412-6510	OFFICE SUPPLIES	5,250	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 2022 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2021 FYE PROJ	2022 BUDGET	2023 PROJ	2024 PROJ	2025 PROJ	2026 PROJ
CITY CLERK CONTINUED...							
01-01-412-6520	OPERATING SUPPLIES	10,350	5,050	5,050	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		263,745	281,364	291,652	298,370	306,192	314,253



CITY OF COUNTRYSIDE 2022 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2021 FYE PROJ	2022 BUDGET	2023 PROJ	2024 PROJ	2025 PROJ	2026 PROJ
FINANCE DEPARTMENT							
01-01-413-4210	SALARIES FULL-TIME	167,934	172,293	177,893	183,674	189,643	195,807
01-01-413-4215	SALARIES PART-TIME	18,750	21,472	22,170	22,890	23,634	24,402
01-01-413-4217	OVERTIME	-	-	500	501	502	503
01-01-413-4218	BUYBACKS & OTHER BENEFITS	5,067	5,118	5,284	5,456	5,633	5,816
01-01-413-4220	SOCIAL SECURITY TAX	11,500	12,331	12,732	13,146	13,573	14,014
01-01-413-4225	MEDICARE TAX	2,686	2,884	2,978	3,075	3,174	3,278
01-01-413-4230	HEALTH INSURANCE	27,338	25,245	25,876	26,523	27,186	27,866
01-01-413-4235	OTHER INSURANCE	2,000	2,279	2,336	2,394	2,454	2,516
01-01-413-4250	EMPLOYEE ASSISTANCE PROGRAM	52	52	52	52	52	52
01-01-413-4260	IMRF	20,951	21,092	21,777	22,485	23,216	23,971
01-01-413-5120	MAINTENANCE-EQUIPMENT	-	-	-	-	-	-
01-01-413-5310	AUDITING	20,876	21,502	21,932	22,371	22,818	23,274
	85% OF COST (10%WATER/5%SEWER)	51,502					
01-01-413-5370	DATA PROCESSING	-	-	-	-	-	-
01-01-413-5610	CONFERENCE & TRAVEL	(420)	3,500	4,500	4,500	4,500	4,500
	GFOA ANNUAL CONF - FIN DIRECTOR	2,500					
	IGFOA OR OTHER	1,000					
01-01-413-5630	TRAINING & MEETINGS	1,000	1,000	1,020	1,040	1,061	1,082
	CPFO EXAMS/MATERIALS/OTHER	1,000					
01-01-413-5650	SUBSCRIPTIONS	200	200	200	200	200	200
	VARIOUS GFOA PUBLICATIONS	200					
01-01-413-5690	MEMBERSHIPS & LICENSES	650	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	150
01-01-413-5810	LEGAL NOTICES/NEWS PUBLICATION	2,000	2,000	2,040	2,081	2,122	2,165
01-01-413-5890	CONTRACTUAL/CONSULTING SERV	-	350	357	364	371	379
01-01-413-6510	OFFICE SUPPLIES	1,150	1,150	1,150	1,150	1,150	1,150
01-01-413-6515	BANK FEES	8,200	9,500	9,690	9,884	10,081	10,283
	ACCOUNT ANALYSIS FEES	8,800					
	PAYING AGENT FEES	700					
01-01-413-6516	CREDIT CARD PROCESSING FEES	3,500	3,500	3,570	3,641	3,714	3,789
01-01-413-6520	OPERATING SUPPLIES	2,500	3,500	3,500	3,500	3,500	3,500
	TAX FORMS	500					
	CHECK STOCK	500					
	AUDIT/BUDGET SUPPLIES	1,000					
	GDFOA AWARD APPLICATION FEES	1,000					
	OTHER MISC SUPPLIES	500					
01-01-413-9540	PROPERTY TAX REFUNDS	250	250	2,000	-	-	-
TOTAL FINANCE DEPARTMENT		296,334	310,543	322,905	330,300	339,984	349,968



CITY OF COUNTRYSIDE 2022 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2021 FYE PROJ	2022 BUDGET	2023 PROJ	2024 PROJ	2025 PROJ	2026 PROJ
FINANCE DEPT - OTHER FINANCING USES							
01-01-413-9550	PRINCIPAL-BONDS	940,000	1,335,000	1,697,500	1,370,000	1,405,000	1,425,000
	SERIES 2014 BONDS	670,000					
	SERIES 2018 BONDS	300,000					
	SERIES 2021A BONDS	365,000					
01-01-413-9560	INTEREST-BONDS	1,455,668	1,061,833	712,532	694,996	677,400	668,156
	SERIES 2014 BONDS	64,570					
	SERIES 2017 BONDS	362,500					
	SERIES 2018 BONDS	360,635					
	SERIES 2021A BONDS	140,833					
	SERIES 2021B BONDS	133,295					
01-01-413-9595	OPERATING TRANSFER OUT	919,694	1,029,316	965,877	336,705	1,117,632	470,151
	COMM'L TIF (10% OF INC TAXES)	63,439					
	CIP - DRAINAGE IMPROVEMENTS	45,500					
	CIP - ENGINEERING FEES	40,000					
	CIP - LOCAL SHARE CONSTRUCTION	100,000					
	CIP - POLICE EQUIPMENT	30,000					
	CIP - POLICE VEHICLES	35,000					
	CIP - PUBLIC WORKS EQUIPMENT	390,000					
	CIP- 2021 ROADS (NET OF SURPLUS)	325,377					
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		3,315,362	3,426,149	3,375,909	2,401,701	3,200,032	2,563,307



CITY OF COUNTRYSIDE 2022 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2021 FYE PROJ	2022 BUDGET	2023 PROJ	2024 PROJ	2025 PROJ	2026 PROJ
BOARD OF POLICE & FIRE COMMISSION							
01-01-414-4215	SALARIES PART-TIME	1,000	803	1,087	1,087	1,087	1,087
01-01-414-4220	SOCIAL SECURITY TAX	65	50	67	67	67	67
01-01-414-4225	MEDICARE TAX	15	12	16	16	16	16
01-01-414-4230	HEALTH INSURANCE	-	-	-	-	-	-
01-01-414-4260	IMRF	-	-	-	-	-	-
01-01-414-5330	LEGAL	16,000	2,500	1,500	1,500	1,500	1,500
01-01-414-5610	CONFERENCE & TRAVEL	-	480	500	500	500	500
01-01-414-5630	TRAINING & MEETINGS	-	1,000	475	475	475	475
01-01-414-5690	MEMBERSHIPS & LICENSES	375	375	375	375	375	375
01-01-414-5810	LEGAL NOTICES/NEWS PUBLICATION	110	-	500	500	500	500
01-01-414-5890	CONTRACTUAL/CONSULTING SERV	7,500	1,035	2,500	2,500	2,500	2,500
	PSYCHOLOGICAL TESTING	485					
	POLYGRAPH TESTING	250					
	WRITTEN EXAMS	-					
	PRE EMPLOYMENT PHYSICAL	300					
	ORAL INTERVIEWS	-					
01-01-414-6510	OFFICE SUPPLIES	650	250	250	250	250	250
01-01-414-8010	OPERATING CAPITAL	-	-	-	-	-	-
TOTAL BOARD OF POLICE & FIRE COMM		25,715	6,505	7,270	7,270	7,270	7,270
PLANNING & ZONING							
01-01-415-4215	SALARIES PART-TIME	5,068	5,686	5,686	5,686	5,686	5,686
01-01-415-4220	SOCIAL SECURITY TAX	314	353	350	350	350	350
01-01-415-4225	MEDICARE TAX	73	83	75	75	75	75
01-01-415-5320	ENGINEERING	-	-	-	-	-	-
01-01-415-5330	LEGAL	21,500	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	-	1,000	-	-	-	-
	AICP LICENSE	250					
	AICP TRAINING	750					
01-01-415-5690	MEMBERSHIPS & LICENSES	-	1,000	1,020	1,040	1,061	1,082
	PLANNING COMMISSIONER'S JOURNAL	775					
	OTHER	250					
01-01-415-5810	LEGAL NOTICES/NEWS PUBLICATION	-	-	-	-	-	-
01-01-415-5890	CONTRACTUAL/CONSULTING SERV	-	20,000	-	-	-	-
	COMPREHENSIVE PLAN UPDATE	20,000					
01-01-415-6510	OFFICE SUPPLIES	-	-	-	-	-	-
TOTAL PLANNING & ZONING		26,955	53,122	37,131	37,151	37,172	37,193



CITY OF COUNTRYSIDE 2022 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2021 FYE PROJ	2022 BUDGET	2023 PROJ	2024 PROJ	2025 PROJ	2026 PROJ
GENERAL ADMINISTRATION							
01-01-416-4210	SALARIES FULL-TIME	284,277	287,120	296,451	306,086	316,034	326,305
01-01-416-4215	SALARIES PART-TIME	-	-	-	-	-	-
01-01-416-4217	OVERTIME	-	-	-	-	-	-
01-01-416-4218	BUYBACKS & OTHER BENEFITS	4,743	6,626	6,841	7,064	7,293	7,530
01-01-416-4220	SOCIAL SECURITY TAX	16,245	16,717	17,260	17,821	18,400	18,998
01-01-416-4225	MEDICARE TAX	4,211	4,259	4,397	4,540	4,688	4,840
01-01-416-4230	HEALTH INSURANCE	40,242	37,240	38,171	39,125	40,103	41,106
01-01-416-4231	RETIREE INS ALLOWANCE	65,000	67,200	71,400	71,400	71,400	71,400
	ERNE MILLSAP	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					
	JIM ESSIG	4,200					
	RONNIE POHLE	4,200					
	JOHN WILLIAMS	4,200					
	MARK BOBYSUD	4,200					
	KEN GOLUSKA	4,200					
	TONY BOYD	4,200					
	JOHN ANDREE	4,200					
	2 ADD'L RETIREES	8,400					
01-01-416-4235	OTHER INSURANCE	2,299	2,459	2,520	2,583	2,648	2,714
01-01-416-4240	UNEMPLOYMENT	3,500	5,000	5,000	5,000	5,000	5,000
01-01-416-4250	EMPLOYEE ASSISTANCE PROGRAM	52	52	52	52	52	52
01-01-416-4260	IMRF	38,500	38,393	39,641	40,929	42,259	43,633
01-01-416-4265	POLICE PENSION	1,216,027	1,281,027	1,325,863	1,372,268	1,420,298	1,470,008
01-01-416-4270	EMPLOYEE PHYSICALS	4,000	500	500	500	500	500
01-01-416-4275	EMPLOYEE BACKGROUND CHECKS	-	-	-	-	-	-
01-01-416-5120	MAINTENANCE-EQUIPMENT	2,520	3,000	3,500	3,500	3,500	3,500
	MITEL PHONE SYSTEM	2,500					
	MISC EQUIP REPAIR	500					
01-01-416-5130	MAINTENANCE-MOTOR VEHICLE	1,150	1,000	500	500	500	500
01-01-416-5320	ENGINEERING	85,000	90,000	100,000	103,000	106,090	109,273
01-01-416-5330	LEGAL	285,000	300,000	300,000	300,000	300,000	300,000
01-01-416-5340	LABOR NEGOTIATIONS	9,000	12,500	10,000	10,000	10,000	10,000
01-01-416-5500	CELLULAR/PAGERS	750	800	800	800	800	800
01-01-416-5610	CONFERENCE & TRAVEL	-	2,585	2,585	2,585	2,585	2,585
	ILICMA	400					
	IML	585					
	ICMA	1,600					
01-01-416-5630	TRAINING & MEETINGS	1,000	1,300	2,000	2,000	2,000	2,000
	METRO MANAGER MEETINGS	250					
	ILCMA SEMINAR	300					
	MISC TRAINING AND MEETINGS	750					



CITY OF COUNTRYSIDE 2022 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2021 FYE PROJ	2022 BUDGET	2023 PROJ	2024 PROJ	2025 PROJ	2026 PROJ
GENERAL ADMINISTRATION CONTINUED...							
01-01-416-5650	SUBSCRIPTIONS	1,100	1,100	1,100	1,100	1,100	1,100
	BENEFITS & COMP BULLETIN	320					
	FMLA	280					
	CHICAGO TRIBUNE	100					
	POSTER COMPLIANCE	400					
01-01-416-5690	MEMBERSHIPS & LICENSES	23,000	23,500	23,970	24,449	24,938	25,437
	AICPA	300					
	ILCMA - G PAUL	390					
	ILCMA - S PETERSON	250					
	IL CPA SOCIETY	320					
	ICMA - G PAUL	1,200					
	ICMA - S PETERSON	800					
	SAMS CLUB	35					
	NPERLA	205					
	GATEWAY	20,000					
01-01-416-5700	TELEPHONE	24,500	25,000	25,500	26,010	26,530	27,061
	COVERS ENTIRE CITY	25,000					
01-01-416-5710	POSTAGE	13,600	14,000	10,000	10,000	10,000	10,000
01-01-416-5720	NATURAL GAS	3,500	3,500	4,834	4,834	4,834	4,834
01-01-416-5730	ELECTRICITY (19)	32,000	33,000	33,660	34,333	35,020	35,720
01-01-416-5740	WATER	8,500	10,000	10,000	10,200	10,404	10,612
01-01-416-5820	RISK MANAGEMENT	112,500	136,271	138,996	141,776	144,612	147,504
	IRMA PREMIUM (75% OF PREMIUM)	102,521					
	IRMA CLAIM DEDUCTIBLES (75%)	33,750					
01-01-416-5890	CONTRACTUAL/CONSULTING SERV	10,000	20,000	25,000	25,000	25,000	25,000
	APPRAISALS/OTHER	20,000					
01-01-416-6510	OFFICE SUPPLIES	2,000	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	700	750	765	780	796	812
01-01-416-8010	OPERATING CAPITAL	-	-	-	-	-	-
01-01-416-8020	INFRASTRUCTURE IMPROVEMENTS	-	-	-	-	-	-
01-01-416-9055	TAX SHARING (20)	605,000	658,802	671,978	705,577	740,856	777,899
	CJ WILSON MAZDA	150,000					
	WESTFIELD FORD	203,802					
	PHELAN DODGE	275,000					
	COUNTRYSIDE MITSUBISHI	30,000					
TOTAL GENERAL ADMINISTRATION		2,899,916	3,086,201	3,175,786	3,276,315	3,380,741	3,489,223



CITY OF COUNTRYSIDE 2022 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2021 FYE PROJ	2022 BUDGET	2023 PROJ	2024 PROJ	2025 PROJ	2026 PROJ
IT SERVICES							
01-01-418-5120	MAINTENANCE-EQUIPMENT	166	-	-	166	166	-
01-01-418-5500	CELLULAR/PAGERS	217	-	-	-	-	-
01-01-418-5680	SOFTWARE LICENSES (21)	42,500	45,249	46,154	47,077	48,019	48,979
	WATCHGUARD MAINTENANCE	4,000					
	ERP ANNUAL MAINTENANCE	9,894					
	STERLING CODE HOSTING	1,000					
	WEBHOSTING/RETAINER BLOCK	5,000					
	ESRI GIS (COMM DEV)	1,200					
	CAPERS ANNUAL MAINTENANCE	7,500					
	LASERFICHE ASSURANCE PROGRAM	6,000					
	GRANICUS SUBSCRIPTION	3,400					
	WATCHFIRE ANNUAL MAINTENANCE	1,000					
	ZOOM ANNUAL HOSTING FEES	2,500					
	BEAST SOFTWARE ANNUAL	1,000					
	MAILCHIMP ANNUAL SUBSCRIPTION	255					
	WEBNETWORK SOLUTIONS	500					
	DIGICERT/SSL	2,000					
01-01-418-5890	CONTRACTUAL/CONSULTING	112,500	114,100	116,382	118,710	121,084	123,506
	MERGING TECHNOLOGIES	103,100					
	COPIER REPAIRS/SUPPLIES	1,500					
	TRAINING/PROGRAMMING RETAINER	10,000					
01-01-418-6520	OPERATING SUPPLIES	2,000	2,000	2,000	2,000	2,000	2,000
	MISC COMPUTER SUPPLIES	2,000					
01-01-418-6525	SOFTWARE	15,000	23,400	23,400	23,400	23,400	23,400
	ANTI VIRUS/CARBON BLACK	6,000					
	WINDOWS SQL SERVERS	6,000					
	ADOBE PRO LICENSING	5,400					
	SYMATEC	6,000					
01-01-418-6526	HARDWARE	42,500	37,500	40,000	40,000	40,000	40,000
	PC REPLACEMENTS - CITY HALL	20,000					
	EATON UPS	15,000					
	NEW APC BACK UPS	2,500					
01-01-418-8010	OPERATING CAPITAL	-	-	-	-	-	-
TOTAL IT SERVICES		214,883	222,249	227,936	231,353	234,668	237,884



CITY OF COUNTRYSIDE 2022 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2021 FYE PROJ	2022 BUDGET	2023 PROJ	2024 PROJ	2025 PROJ	2026 PROJ
COMMUNITY DEVELOPMENT DEPT.							
01-01-419-4210	SALARIES FULL-TIME	241,492	249,191	257,290	265,652	274,285	283,200
01-01-419-4215	SALARIES PART-TIME	30,500	54,900	5,000	5,000	5,000	5,000
01-01-419-4217	OVERTIME	100	108	1,500	1,500	1,500	1,500
01-01-419-4218	BUYBACKS & OTHER BENEFITS	5,465	5,751	5,938	6,131	6,330	6,536
01-01-419-4220	SOCIAL SECURITY TAX	15,288	19,464	20,097	20,750	21,424	22,120
01-01-419-4225	MEDICARE TAX	3,575	4,552	4,700	4,853	5,010	5,173
01-01-419-4230	HEALTH INSURANCE	44,000	40,582	41,597	42,636	43,702	44,795
01-01-419-4235	OTHER INSURANCE	2,467	2,640	2,706	2,774	2,843	2,914
01-01-419-4250	EMPLOYEE ASSISTANCE PROGRAM	35	35	35	-	35	35
01-01-419-4260	IMRF	32,121	33,335	34,418	35,537	36,692	37,884
01-01-419-5120	MAINTENANCE-EQUIPMENT	-	250	-	-	-	-
01-01-419-5130	MAINTENANCE-MOTOR VEHICLES	-	500	500	500	500	500
	FORD 500	500					
01-01-419-5320	ENGINEERING	15,000	15,000	15,300	15,606	15,918	16,236
	REIMBURSABLE PLAN REVIEWS	15,000					
01-01-419-5360	INSPECTION FEES	18,000	20,000	20,000	20,400	20,808	21,224
	CCDPH INSPECTION FEES	20,000					
01-01-419-5370	DATA PROCESSING	-	-	-	-	-	-
01-01-419-5500	CELLULAR/PAGERS	1,000	501	-	-	-	-
01-01-419-5610	CONFERENCE & TRAVEL	-	-	1,000	1,000	1,000	1,000
01-01-419-5630	TRAINING & MEETINGS	-	1,750	750	750	750	750
	2 EMPLOYEES	750					
	OTHER	1,000					
01-01-419-5650	SUBSCRIPTIONS	3,695	3,000	3,060	3,121	3,184	3,247
	COSTAR	3,000					
01-01-419-5670	TUITION REIMBURSEMENT	-	-	-	-	-	-
01-01-419-5690	MEMBERSHIPS & LICENSES	135	750	750	750	750	750
	APA - R TRENT	750					
01-01-419-5810	LEGAL NOTICE/NEWS PUBLICATIONS	-	-	-	-	-	-
01-01-419-5880	REIMBURSABLE EXPENSES	-	-	-	-	-	-
01-01-419-5890	CONTRACTUAL/CONSULTING SERV	25,296	7,500	7,650	7,803	7,959	8,118
	PLAN REVIEWS REIMBURSABLE	5,000					
	TIMBERLINE GRASS - VACANT LOTS	2,500					
01-01-419-6510	OFFICE SUPPLIES	500	1,000	1,000	1,000	1,000	1,000
01-01-419-6520	OPERATING SUPPLIES	1,000	1,667	1,700	1,734	1,769	1,804
	SIDEWELL COOK COUNTY ATLAS	334					
	INK/PAPER/TONER	1,000					
	INSPECTION/PERMIT FORMS	333					
01-01-419-6530	FUEL/OIL	500	500	-	-	-	-
01-01-419-8010	OPERATING CAPITAL	-	-	-	-	-	-
TOTAL COMMUNITY DEVELOPMENT DEPT		440,169	462,976	424,990	437,497	450,460	463,788
TOTAL LEGISLATION AND ADMINISTRATION		4,339,996	4,643,365	4,669,452	4,802,161	4,942,566	5,087,882



CITY OF COUNTRYSIDE 2022 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2021 FYE PROJ	2022 BUDGET	2023 PROJ	2024 PROJ	2025 PROJ	2026 PROJ
POLICE DEPARTMENT							
01-02-421-4210	SALARIES FULL-TIME	2,476,706	2,630,353	2,653,889	2,678,191	2,703,282	2,729,189
01-02-421-4215	SALARIES PART-TIME	113,438	129,700	133,915	138,267	142,761	147,401
01-02-421-4217	OVERTIME	107,418	106,644	110,110	113,689	117,383	121,198
	OVERTIME EXCLUDING HOLIDAY	86,220					
	HOLIDAY OVERTIME	20,424					
01-02-421-4218	BUYBACKS & OTHER BENEFITS	325,000	244,362	252,304	260,504	268,970	277,712
	SICK BUYBACK	66,339					
	HOLIDAY PAY	75,274					
	VACATION BUYBACK	62,267					
	COMP BUYBACK	31,232					
	ANNUAL LONGEVITY	850					
	SPECIALTY PAY	8,400					
01-02-421-4220	SOCIAL SECURITY TAX	179,155	189,911	196,083	202,456	209,036	215,829
01-02-421-4225	MEDICARE TAX	42,094	45,170	46,638	48,154	49,719	51,335
01-02-421-4230	HEALTH INSURANCE	416,000	388,491	398,203	408,158	418,362	428,821
01-02-421-4235	OTHER INSURANCE	22,284	25,316	25,949	26,598	27,263	27,944
01-02-421-4250	EMPLOYEE ASSISTANCE PROGRAM	475	475	475	476	477	478
01-02-421-4260	IMRF	34,964	36,807	38,003	39,238	40,514	41,830
01-02-421-4270	EMPLOYEE PHYSICALS	1,000	1,000	1,000	1,000	1,000	1,000
01-02-421-4290	UNIFORM ALLOWANCE	26,500	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	8,500	25,100	25,853	26,629	27,427	28,250
	TASER ASSURANCE	13,000					
	BIKE REPAIRS	450					
	ALPR REPAIRS	1,000					
	FOSTER AND SONS (FIRE EXT)	900					
	RADAR REPAIRS/RECALIBRATION	500					
	CITY CAMERA SYSTEM	2,000					
	PORT-MOBIL RADIO REPAIRS	1,000					
	COPIER REPAIRS	2,000					
	EVP DEVICE (PLEASANTVIEW)	2,000					
	WATCHGUARD VIDEO CAMERAS	1,000					
	TRUCK SCALES	250					
	FITNESS EQUIPMENT	1,000					
01-02-421-5130	MAINTENANCE-MOTOR VEHICLE	17,000	25,600	26,368	27,159	27,974	28,813
	CAR WASH/DETAILING	1,000					
	FORD - SQUADS/TIRES	24,000					
	FIRST AID KITS (SQUADS)	600					
01-02-421-5340	LABOR NEGOTIATION	-	15,000	15,000	15,000	15,000	15,000
01-02-421-5500	CELLULAR/PAGERS	5,500	10,000	10,200	10,404	10,612	10,824
01-02-421-5610	CONFERENCE & TRAVEL	-	5,500	5,610	5,722	5,837	5,953
	ILEAS	750					
	IACP	2,000					
	FBINA	2,000					
	IATAI/ACCIDENT INVESTIGATORS	750					

THE POLICE DEPARTMENT IS CONTINUED ON THE FOLLOWING PAGE



CITY OF COUNTRYSIDE 2022 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2021 FYE PROJ	2022 BUDGET	2023 PROJ	2024 PROJ	2025 PROJ	2026 PROJ
POLICE DEPARTMENT CONTINUED...							
01-02-421-5630	TRAINING & MEETINGS	15,500	23,040	13,040	13,040	13,040	13,040
	WEST SUB CHIEF/JUVENILE ASSOC	800					
	ILEAS/ILEAP	275					
	IL JUV OFFICER ASSOC	100					
	SUPERVISORY TRAINING	2,200					
	MAJOR CASE ASSOC TEAM	300					
	IL ASSOC CHIEFS OF POLICE	315					
	SSCOP	300					
	FBI NA	150					
	COURT SMART LAW ENF	1,200					
	HOMICIDE INVESTIGATION	400					
	NMERT	2,900					
	SPSC - STERN	4,100					
	CITY CPR CERTIFICATIONS	1,500					
	EXECUTIVE MANAGEMENT	2,300					
	EVIDENCE TECH CERTIFICATION	5,000					
	PEER SUPPORT	1,200					
01-02-421-5650	SUBSCRIPTIONS	6,670	10,140	10,343	10,550	10,761	10,976
	IL COMPILED STATUTES	300					
	ROLE CALL NEWSLINE/PACE	1,170					
	DIGITAL RECORDS MGMT	100					
	DATA COM COMPLAINT SOFTWARE	1,000					
	LEXIS NEXIS	2,700					
	EQUIFAX	500					
	LEADSONLINE	1,800					
	PEER SUPPORT	570					
	VIDEO REDACTION	2,000					
01-02-421-5670	TUITION REIMBURSEMENT	6,222	10,400	10,650	10,650	10,650	10,650
	TWO EMP(S) AT MAX ANNUAL	10,400					
01-02-421-5690	MEMBERSHIPS & LICENSES	4,770	5,225	5,225	5,225	5,225	5,225
	FIFTH DIST RAPID RESPONSE	1,000					
	WEST SUBURBAN JUV ASSOC	75					
	IL JUVENILE ASSOC	90					
	IL ASSOC CHIEFS OF POLICE	285					
	WEST SUB CHIEFS/DETECTIVES	230					
	ACUTE CARE EDU (CPR)	75					
	MCAT/SSMCTF	1,750					
	CTC MEMBERSHIP (CPR)	80					
	ESO MEMBERSHIP	50					
	SAMS CLUB	35					
	INTERNATIONAL CHIEFS	380					
	FBI NATIONAL ACADEMY ASSOC	100					
	DARE	30					
	SOUTH SUBURBAN CHIEFS OF POLICE	100					
	SLEAP	50					
	IL DEPT AG (DOG LICENSE)	25					
	ILEAS	120					
	TRUCK ENFORCEMENT	250					
	SMART MEMBERSHIP	500					



CITY OF COUNTRYSIDE 2022 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2021 FYE PROJ	2022 BUDGET	2023 PROJ	2024 PROJ	2025 PROJ	2026 PROJ
POLICE DEPARTMENT CONTINUED...							
01-02-421-5810	LEGAL NOTICE/NEWS PUBLICATION	-	-	850	850	850	850
01-02-421-5890	CONTRACTUAL/CONSULTING SERV	6,500	6,835	6,972	7,111	7,253	7,398
	FULTON - TORNADO ALARM MAINT	850					
	ANIMAL PICKUP	1,200					
	TRAK CRITICAL REACH	285					
	DOA TRANSPORT	1,500					
	ALL TRAFFIC SOLUTIONS	1,500					
	SHRED IT SERVICES	1,500					
01-02-421-6510	OFFICE SUPPLIES	2,000	5,000	3,125	3,125	3,125	3,125
01-02-421-6520	OPERATING SUPPLIES	17,500	25,957	26,476	27,006	27,546	28,097
	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					
	TRAINING SUPPLIES	1,000					
	BACKGROUND/FINGERPRINTING	1,000					
	NEW AED(S)	3,000					
	AMMUNITION	3,500					
	TASER SUPPLIES	2,400					
	TACTICAL EMERGENCY EQUIPMENT	2,500					
	NEW MOBILE RADAR UNITS	3,000					
01-02-421-6530	FUEL/OIL	38,138	56,188	57,874	59,610	61,398	63,240
01-02-421-6540	DUI EQUIPMENT	-	-	-	-	-	-
01-02-421-8010	OPERATING CAPITAL	-	-	-	-	-	-
01-02-421-9070	GRANT EXPENDITURES	150	150	150	-	-	150
01-02-421-9080	ADJUDICATION COSTS	-	-	-	-	-	-
TOTAL POLICE DEPARTMENT		3,873,484	4,047,364	4,099,305	4,163,811	4,230,464	4,299,329



CITY OF COUNTRYSIDE 2022 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2021 FYE PROJ	2022 BUDGET	2023 PROJ	2024 PROJ	2025 PROJ	2026 PROJ
PUBLIC WORKS DEPARTMENT							
01-03-431-4210	SALARIES FULL-TIME	729,397	762,251	787,024	812,602	839,012	866,280
01-03-431-4215	SALARIES PART-TIME	22,192	23,488	24,251	25,040	25,853	26,694
01-03-431-4217	OVERTIME	50,000	32,021	33,062	34,136	35,246	36,391
01-03-431-4218	BUYBACKS & OTHER BENEFITS	13,500	14,422	14,891	15,375	15,874	16,390
01-03-431-4219	PAGER ALLOWANCE	35,400	39,000	40,268	41,576	42,927	44,323
01-03-431-4220	SOCIAL SECURITY TAX	52,350	54,461	56,231	58,058	59,945	61,894
01-03-431-4225	MEDICARE TAX	12,234	12,737	13,151	13,578	14,020	14,475
01-03-431-4230	HEALTH INSURANCE	186,728	173,025	177,351	181,784	186,329	190,987
01-03-431-4235	OTHER INSURANCE	11,688	12,535	12,848	13,170	13,499	13,836
01-03-431-4250	EMPLOYEE ASSISTANCE PROGRAM	176	176	176	177	178	179
01-03-431-4260	IMRF	108,572	111,688	115,318	119,066	122,935	126,931
01-03-431-4270	EMPLOYEE PHYSICALS	1,550	1,500	1,500	1,500	1,500	1,500
	RANDOM IDOT TESTING	1,000					
	SEASONAL HELP	500					
01-03-431-4290	UNIFORM ALLOWANCE	6,500	6,500	6,630	6,763	6,898	7,036
	NEW UNIFORMS	3,500					
	BOOTS	2,000					
	SAFETY T SHIRTS	1,000					
01-03-431-5110	MAINTENANCE- BUILDING	36,850	40,500	41,310	42,136	42,979	43,839
	HVAC	2,500					
	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	17,850	20,000	20,400	20,808	21,224	21,649
01-03-431-5125	MAINTENANCE-INFRASTRUCTURE	41,500	73,500	74,970	76,469	77,999	79,559
	STREET LIGHTS	15,000					
	IDOT TRAFFIC SIGNALS	10,000					
	SIDEWALK REPAIRS	2,500					
	STORM SEWERS	10,000					
	ANNUAL NPDES PERMIT FEE	2,500					
	SIDEWALK INSPECTION PROG	23,500					
	MISC PROJECTS	10,000					
01-03-431-5130	MAINTENANCE-MOTOR VEHICLES	13,500	15,000	15,000	15,000	15,000	15,000
01-03-431-5500	CELLULAR/PAGERS	2,750	3,200	3,200	3,200	3,200	3,200
	DPW PAGERS	200					
	NEXTEL PHONES	3,000					
01-03-431-5610	CONFERENCE & TRAVEL	-	-	-	-	-	-
01-03-431-5630	TRAINING & MEETINGS	250	500	500	500	500	500
01-03-431-5690	MEMBERSHIPS & LICENSES	650	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 2022 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2021 FYE PROJ	2022 BUDGET	2023 PROJ	2024 PROJ	2025 PROJ	2026 PROJ
PUBLIC WORKS DEPARTMENT CONTINUED...							
01-03-431-5890	CONTRACTUAL/CONSULTING SERV	264,242	294,637	300,530	306,540	312,671	318,925
	ELEVATOR MAINTENANCE	4,000					
	HILL MECHANICAL - HVAC	8,208					
	THERMFLO GENERATOR MAINT	5,704					
	AUTOMATED LOGIC - BAS ANNUAL	13,605					
	CHNEIDER PME ANNUAL MAINT	5,500					
	LIGHTING CONTROLS MAINT AGRMNT	5,000					
	CONTINENTAL SOLAR PANEL MAINT	2,720					
	METROPOLITAN PUMP	5,000					
	FIRE & SECURITY (INCLUDES ESDA)	9,500					
	FIRE SPRINKLERS	1,000					
	WEED CONTROL/FERTILIZER	5,000					
	BALLFIELD GROOMING	10,000					
	PARKWAY TREE REMOVAL	30,000					
	LEAF DISPOSAL FEES	15,000					
	PARKWAY TREE PURCH	28,350					
	PARKWAY TREE PRUNING	6,000					
	RADCO - 2WAY RADIO	1,750					
	RODENT PEST CONTROL	1,000					
	FIRE EXTINGUISHER MAINT	750					
	FIRST AID SUPPLIES	250					
	PARK PLUMBING	2,500					
	CLOCK TOWER MAINT	500					
	STREET PATCHING	35,000					
	CUSTODIAL SERVICE	58,800					
	C-SIDE PARK PORTA MAINT	2,000					
	SPRING CLEAN UP (ELECTRONICS)	7,500					
	LANDSCAPE/MAINT PARKS/CITY HALL	20,000					
	CLOCK TOWER PAINT JOB	10,000					
01-03-431-5891	50/50 TREE PROGRAM	40,000	40,000	40,000	40,000	40,000	40,000
01-03-431-6510	OFFICE SUPPLIES	300	350	350	350	350	350
01-03-431-6520	OPERATING SUPPLIES	117,000	124,400	126,888	129,426	132,014	134,655
	CUSTODIAL SUPPLIES	6,000					
	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	1,000					
	GROUNDS MAINTENANCE	38,000					



CITY OF COUNTRYSIDE 2022 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2021 FYE PROJ	2022 BUDGET	2023 PROJ	2024 PROJ	2025 PROJ	2026 PROJ
01-03-431-6530	FUEL/OIL	27,500	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	750	1,150	1,150	1,150	1,150	1,150
TOTAL PUBLIC WORKS DEPARTMENT		1,795,450	1,891,063	1,941,951	1,994,317	2,048,204	2,103,657
EMERGENCY TELEPHONE SYSTEM DEPARTMENT*							
01-07-426-5120	MAINTENANCE EQUIPMENT	-	-	-	-	-	-
01-07-426-5680	SOFTWARE MAINT/LICENSES	5,691	-	-	-	-	-
01-07-426-5700	TELEPHONE	6,775	1,600	1,632	1,665	1,698	1,732
01-07-426-5890	CONTRACTUAL SERVICES	310,000	273,615	266,415	282,581	292,737	306,913
	LTACC ASSESSMENT	198,005					
	ONGOING OPERATING	15,000					
	CAPITAL ASSESSMENT	27,110					
	RECAPTURE CAPITAL	30,000					
	STARCOM MOBILE	3,500					
01-07-426-8010	OPERATING CAPITAL	-	-	-	-	-	-
TOTAL EMERGENCY TELPHONE SYSTEM DEPARTMENT		322,466	275,215	268,047	284,246	294,435	308,645
TOTAL GENERAL FUND EXPENSES		10,331,396	10,857,007	10,978,755	11,244,534	11,515,669	11,799,513
TOTAL GF EXPENSES & OTHER FINANCING USES		13,646,758	14,283,156	14,354,664	13,646,235	14,715,701	14,362,820
GENERAL FUND SURPLUS/(DEFICIT)		(2,021)	-	(36,278)	1,052,485	206,299	816,896



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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.

APPROPRIATIONS

Appropriations are formally approved by the City Council in the form of an Appropriations Ordinance, which give those with spending authority the right but not obligation to spend within the appropriated amounts. Appropriations provide the legal level of control at the aggregate fund level and lapse at year-end. Appropriations can be increased by a two-thirds vote of the City Council through the passage of Subsequent Appropriations Ordinance.

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/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.

GLOSSARY AND ACRONYMS CONTINUED...

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.

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.

BUDGET

Operating document used to manage spending of the government entity. The right to spend in a budgetary period is formally established through the passage of an Appropriations Ordinance.

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.

GLOSSARY AND ACRONYMS CONTINUED...

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.

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 1/3rd 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 FUND

Primary operating fund of the government. General fund revenues are unrestricted unless the governing body imposes a restriction on them. These revenues are used to fund primary operating costs.

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/guidelines for financial accounting and reporting—they govern the form and content of the financial statements of an entity. GAAP 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 SUPERINTENDENT ASSOCIATION OF AMERICA (GCSAA)

This organization advances the art of green keeping and turf grass management, and collects and disseminate information concerning efficient and economical management of golf courses.

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 (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, 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 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 Flag 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-reoccurring or non-operating revenues received such as debt proceeds, interfund transfers in, etc.

OTHER FINANCING USES (OFU)

Certain non-operating 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 can potentially 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 \$750K.

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.