



Business Oriented ... Resident Friendly

CITY OF COUNTRYSIDE, IL
FISCAL YEAR 2023 ANNUAL BUDGET



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Countryside
Illinois**

For the Fiscal Year Beginning

May 01, 2021

Christopher P. Morill

Executive Director

TABLE OF CONTENTS

Introduction and Overview

Distinguished Budget Award.....	2
---------------------------------	---

Table of Contents.....	3
------------------------	---

Budget Transmittal

Budget Process.....	5
Budget Calendar.....	7
Strategic Goals & Strategies.....	8
Priorities and Issues.....	12
Short Term Factors.....	12
Long Term Considerations.....	13
Overview of 2023 Final Budget.....	15

Principal Officials.....	17
--------------------------	----

Organizational Chart.....	18
---------------------------	----

Community Profile.....	19
------------------------	----

Demographics.....	20
-------------------	----

Community Events.....	22
-----------------------	----

Financial Structure and Policies

Fund Structure/Budget Basis.....	27
----------------------------------	----

Fund Structure/Departmental Matrix.....	28
---	----

Accounting Policies.....	29
--------------------------	----

Purchasing Policy.....	29
------------------------	----

Revenue Policies & Procedures.....	32
------------------------------------	----

Fund Balance Policy.....	32
--------------------------	----

Debt Management Policy.....	35
-----------------------------	----

Financial Summaries & Narratives

Summary – All Funds by Type.....	37
----------------------------------	----

Revenue Analysis – Top Ten.....	38
---------------------------------	----

Expense Analysis.....	42
-----------------------	----

General Fund Multi-Year Summary.....	46
--------------------------------------	----

Hotel Fund Multi Year Summary.....	48
------------------------------------	----

TIF Fund Multi-Year Summary.....	49
----------------------------------	----

Capital Fund Multi-Year Summary.....	50
--------------------------------------	----

Water Fund Multi-Year Summary.....	51
------------------------------------	----

Sewer Fund Multi-Year Summary.....	54
------------------------------------	----

Flag Creek Multi-Year Summary.....	55
------------------------------------	----

Combined Non-Major Fund Summary.....	57
--------------------------------------	----

Debt Management/Capital Assets

Debt Profile Schedules & Summaries.....	59
---	----

Capital Improvement Plan Summaries.....	63
---	----



TABLE OF CONTENTS CONTINUED

General Fund/Departmental

Revenue Detail.....	77
Legislative.....	79
City Clerk.....	80
Finance Department.....	85
Finance Dept—Other Financing Uses.....	91
Board of Police & Fire Commission.....	92
Planning and Zoning.....	92
General Administration.....	93
IT Services.....	102
Community Development.....	103
Police Department.....	109
Public Works Department.....	119
Emergency Phone System Dept.....	125

Major Govt Fund Detailed Budgets

Hotel Motel Fund.....	127
Commercial TIF Fund.....	129
Capital Fund.....	130

Non Major Govt Funds Detail

Motor Fuel Tax Fund.....	133
55 th Street Commercial TIF Fund.....	134
Drug Forfeiture Fund.....	135

Proprietary Funds Detailed Budgets

Water Fund.....	137
Sewer Fund.....	143
Flagg Creek Golf Course Fund.....	144

Other Schedules and Exhibits

General Fund Detailed Forecast.....	155
Water Fund Detailed Forecast.....	173
Glossary.....	177



BUDGET TRANSMITTAL



April 27, 2022

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

Dear Mayor and Members of the Council:

Transmitted herewith is the Annual 2023 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, 2022, which represents the sixth 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 the fall where budgets for the general and capital funds are presented. This year given the expectation to utilize accumulated motor fuel taxes on the annual paving project, the motor fuel tax fund was also presented in conjunction with the general and capital funds. These funds are the initial focus as the general fund is the primary operating fund that also supports all government fund capital expenditures not otherwise covered through a capital grant or in this year accumulated motor fuel taxes for the paving program. This first requested budget was presented to the finance committee on November 10, 2021, which included the initial budgets and capital requests from each department head. The initial requested budget reflected a conservative revenue forecast while producing a preliminary general fund surplus of just over \$600K. 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 conservative revenue projections and preliminary general fund surplus, staff recommended abating all debt service tax levies for the eighth consecutive budget cycle. At the December City Council meeting, the City Council unanimously approved resolutions to abate all debt service property tax levies on the City's outstanding general obligation bonds. 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 historically 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...

The second requested budget was presented to the Finance Committee in March. Prior to this presentation several committee meetings were held including sustainability, infrastructure, and human resources. The sustainability committee meetings primarily formalized implementation schedules for strategic sustainability initiatives for this budget cycle and extending out over the next three years. The infrastructure committee meetings helped prioritize capital outlay commitments in the current budget cycle and extending out over the next five years. The five year pavement plan was updated based on the conditions assessments performed by the City Engineer and public works superintendent. Lastly the human resource committee reviewed peer community cost of living surveys and CPI tables to formalize the cost of living adjustments (COLAs) to be implemented into the non-union compensation schedules and current budget cycle.

The output from these committee activities were incorporated in the second requested budget and updated 15-year capital plans that were presented to the finance committee at this March meeting. To prepare this budget the Finance Director updated all forecasted revenues with refreshed data through February. In addition all personnel cost assumptions were updated based on approved COLAs from the human resource committee, preliminary renewal rates from our health insurance pool, and estimated pension contribution rates based on the most recently available actuarial data. Finally it should be noted that the second requested budget expands the presentation to all City funds including all special revenue funds, the water/sewer funds, and the flagg creek golf course fund which incorporated capital requests from the long term plans as well.

In early April, the Finance Director gave a final budget presentation to the Finance Committee which incorporated the input of any additional committee activities and any related public comments solicited at the Coffee with the Mayor forums. The Finance Committee approved a final requested budget on April 13th, and the Finance Director presented this final proposed budget to the City Council and the Public at the Public Hearing on April 27, 2022. Following the public hearing, the City Council approved the 2023 Annual Budget at the fund level under Ordinance 22-17-O. Please see the following chart that depicts total revenues and expenses in the general fund over the current budget cycle. These iterations were affected throughout the cycle from refreshed data/projections as well as approved and estimated personnel cost assumptions and evolving capital requests solidified through the long term planning process.

	11/10/21	03/02/22	04/13/22	04/27/22	04/27/22
BUDGET CYCLE SUMMARY	1ST REQ	2ND REQ	3RD REQ	PUBLIC	CITY
	BUDGET	BUDGET	BUDGET	HEARING	COUNCIL
TOTAL REVENUES	15,244,903	15,431,803	15,611,647	15,611,647	15,611,647
TOTAL EXPENSES	14,639,893	15,431,803	15,611,647	15,611,647	15,611,647
SURPLUS/(DEFICIT)	605,010	-	-	-	-

At this time the City also analyzed the projected 2022 year-end figures and the City Council approved a Supplemental Appropriations Ordinance known as Ordinance 22-18-O on April 27, 2022. 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 2023

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/Nov
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 as required	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 makes consideration on bond abatements	Ability/willingness to balance without Levy	Dec
Additional department meetings as required	Priorities, needs, challenges, adjustments	Jan
Refresh projections with new data points through Nov/Dec	Project costs, trends, and assumptions	Jan
Infrastructure Committee	Refine and discuss capital requests	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
HR Committee	Finalize COLA changes for Non Union Employees	Feb/Mar
Updated Requested Budget to Finance Committee as required	Ongoing issues, balance, priorities, needs	Feb/Mar
Additional department head/committee meetings as needed	Discuss/update operating and capital priorities	Mar
Refresh projections with new data points through Feb	Projected costs, trends, and assumptions	Mar
Updated Requested Budget to Finance Committee	Committee/staff recommendations, adjustments	Mar
Final Finance Committee presentation if needed	Updated projections, final outlook for budget 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.

During the development of the 2017 budget cycle City management made a decision to pursue best practices and create a budget document that meets GFOA program criteria as a policy document, operations guide, financial plan, and as a communications device. As such management began to look at and develop specific program criteria.

Absent a formal strategic plan for the City, staff, Committee Chairs, and other elected officials began to develop strategic goals and focus areas on the basis of historical practices and policy decisions made by the City Council and executed by City staff. This led to the development of Strategic Priorities summarized in the following chart.



These six strategic priorities were then defined under the narrative section entitled Strategic Vision, Goals, and Focus Areas (to follow) along with related budget programs and strategic Initiatives to be implemented under specified timeframes. This initial strategic plan development was then presented and approved at the third Finance Committee held under the 2017 budget cycle which was attended by all sitting Council Members at the time. Following approval of the plan, Department Heads were asked to develop specific initiatives and goals for implementation along with requisite performance indicators to show progress towards achievement of their goals consistent with the six stated Strategic Priorities.

BUDGET TRANSMITTAL CONTINUED...

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



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 INITIATIVES:

(1) **PROMOTE PUBLIC HEALTH AND SAFETY:** Provide ongoing support for full employment in public safety departments as well as commitment to strategic capital and technology investments to promote effectiveness and efficiency in the delivery of high quality public safety services.

<u>BUDGET RELATED PROGRAMS</u>	<u>STRATEGIC INITIATIVES</u>
○ Citizens Police Academy (CPA)	(A) Re-implement CPA and DARE programs (23)
○ Personnel/Benefit Costs	(B) Achieve full staffing in the Police Department (23)
○ IDOT/DHS/IETSB Grants	(C) Grant fund applicable Public Safety Programs (23-25)
○ Community/Employee Relations	(D) Expand elderly service/officer wellness programs (23)
○ Software/Hardware/Capital	(E) Strategic capital and technology investments (23)

(2) **HIGH QUALITY COMMUNITY SERVICE DELIVERY:** Create community value through ongoing and long term commitment to providing above market service levels in the most effective and efficient manner.

<u>BUDGET RELATED PROGRAMS</u>	<u>STRATEGIC INITIATIVES</u>
○ 50/50 Tree Program	(A) Continue to fund community reimbursement programs at or above existing levels (23)
○ Library/Pool Reimbursements	(B) Strategic capital investment to support programs (23)
○ Sidewalk/Senior Apron Plowing	(C) Renegotiate vendor fees for programs (23)
○ Spring Clean/Brush Programs	(D) Administer/self-fund new community events (23)
○ Donations	

(3) **EFFICIENT AND TRANSPARENT OPERATIONS:** Commitment to departmental, council, and stakeholder collaboration and to efficient processes, operations, and plans. Achieve engaged workforce through ongoing support for staff professional development.

<u>BUDGET RELATED PROGRAMS</u>	<u>STRATEGIC INITIATIVES</u>
○ Community Relations Expense	(A) Continue "Coffee with the Mayor" program
○ Software/Hardware Expenses	(B) Implement new software solutions, operational workflows, and digitized processes (22-23)
○ Programming Retainer	(C) Pursue professional certifications (22-23)
○ Contractual/Consulting Fees	(D) Submit audit and budget documents for "best practice" awards programs annually
○ Operating Supplies	

BUDGET TRANSMITTAL CONTINUED...

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

(4) 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>STRATEGIC INITIATIVES</u>
○ Fees in Lieu of Tax	(A) Negotiate new Fee in Lieu agreements on proposed non-conforming uses (23)
○ Plan Review Programs/Fees	(B) Facilitate strategic redevelopments to grow tax base
○ Tax Sharing Expense	(C) Complete Comprehensive Plan Process (23)
○ Contractual/Consulting	(D) Implement Net Zero on City Hall Project (23)
○ Reimbursement Resolutions	(E) Leverage public investments and capital grants to facilitate East Av/Joliet Rd improvements (23-25)
○ Capital Grants	
○ Operating Surplus	

(5) 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>STRATEGIC INITIATIVES</u>
○ Motor Fuel Taxes	(A) Update and administer long term capital replacement plans annually
○ Transportation Renewal	(B) Implement hydrant maintenance, valve exercising, and commercial meter replacement program (23)
○ Maintenance/Contractual	(C) Improve water loss ratios by 3% (23-25).
○ Infrastructure/Capital Outlays	
○ Water Purchases	

(6) FINANCIAL STABILITY AND PRUDENT FINANCIAL MANAGEMENT: Create community value from 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>STRATEGIC INITIATIVES</u>
○ Tax Sharing Reimbursements	(A) Facilitate growth and diversification of the tax base
○ Bond Abatements	(B) Create funding plan to accelerate repayment of Police Pension UAAL (23-24)
○ Debt Proceeds/Fund Transfers	(C) Contain overtime costs at < 5% of labor costs (police)
○ Overtime Cost Reduction	(D) Utilize TIF Increment or alternative incentive structure to redevelop former City Hall site (23-24)
○ Tax Increment	(E) Maintain substantial financial flexibility (23)
○ Fuel/Gaming Taxes	
○ Fund Balance	

PLEASE SEE "DEPARTMENTAL SECTIONS" OF THIS BUDGET DOCUMENT ON PAGES 79-125 (GOVT FUNDS) AND 137-154 (PROPRIETARY FUNDS). THE DEPARTMENTAL SECTIONS SHOW THE LINKAGE BETWEEN INDIVIDUAL DEPARTMENTAL GOALS AND INITIATIVES WITH THE ENTITY WIDE STRATEGIC PRIORITIES, VISION, AND FOCUS AREAS NOTED. THE INITIATIVES ARE THEN ASSESSED WITH PERFORMANCE INDICATORS TO MEASURE ATTAINMENT OF THE STRATEGIC OBJECTIVES

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

- (1) PROMOTE PUBLIC HEALTH AND SAFETY: Commitment to a safe and thriving community through consistent strategic investment in public safety human capital, training and wellness programs, technology, and capital investment. This support has ensured that public health and safety services are delivered in a high quality, efficient and effective manner. Current initiatives include significant commitments to investments in code enforcement and adjudication software, implementation of strategic code amendments, and achievement of full staffing levels in the police department. Additionally, implementation of the Front Line software will streamline emergency procedures and support as well as the City's enrollment in the Illinois Public Works Mutual Aid Network (IPWMAN).
- (2) 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 at no cost to the residents. 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 - community pool fees, library fees, etc.
- (3) 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 and an engaged workforce.
- (4) 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.
- (5) LONGTERM CAPITAL PLANNING AND STEWARDSHIP OF INFRASTRUCTURE ASSETS: The City has long maintained its commitment to capital and infrastructure investment even 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. 15-year capital plans have been developed and are updated for all City funds and assets.
- (6) FINANCIAL STABILITY AND PRUDENT FINANCIAL MANAGEMENT: The City is frequently cited by rating agencies as having strong management with good financial policies/practices, very strong budgetary flexibility/liquidity supported by consistently strong budgetary performance. This is achieved through the development of conservative revenue budgets and an ongoing commitment to economic development to facilitate diversified tax base growth. This allows the City to cover operating and capital investment needs without the use of property tax extensions which creates tremendous value for the community – its residents and local businesses committed to local investment.

BUDGET TRANSMITTAL CONTINUED...

Priorities and Issues

As previously noted, and consistent with long established policy preferences, the City Council desires to deliver annual structurally balanced budgets that maximize funding for capital projects without the assessment of property taxes on the residents and local businesses. Total government funds capital investment (through the motor fuel tax and capital fund) is budgeted at just over \$2.26 million. The state, through the Illinois Department of Transportation (IDOT) is planning several major road projects including streetscapes, widening and signalization improvements, lighting improvements, and intersection improvements in the City. These projects will require local match investments over the next few years.

The City continues to work diligently on securing grant funding to support the local investment in these major projects. In addition, the City will need to replace and relocate certain water mains to avoid conflicts with these state run jobs - the prior budget and current budget both required water main replacements and relocations in advance of the commencement of the East Avenue and 55th Street widening projects. The significant difference between the prior year/current year projects is the size of the improvements – the East Avenue project was significant at nearly \$2.3 million requiring a sizable fund balance drawdown in the prior year. The current year relocation is less significant at \$560,000 and when combined with a minor main replacement of just under \$143,000 and the commercial meter replacement project of \$235,000, the water fund will only draw down less than \$300,000 to complete the current year's projects.

Consistently, the City has been able to support all general fund related investment without the use of property taxes, which as noted, is an ongoing commitment of the City Council. **No other significant priorities have changed from the prior budget cycle – no major changes in service levels, fees, and or taxes were needed to achieve structural balance this year in the primary operating funds.** In fact two new community events were budgeted this year, and the City's general fund, the primary operating fund, was in balance after supporting over a \$500,000 contingency reserve in the capital fund.

The City has historically budgeted very conservatively on the revenue side and coupled with expense control management has produced significant surplus results and capital contingency reserves which support future and ongoing budgetary flexibility. The conservative revenue side budgeting and creation of additional surpluses and reserves will also serve as a major hedge to cost inflation and supply chain issues which remain critical factors affecting local economies and budgets. While labor shortages have also impacted local economies since the onset of COVID, the City Council has committed to continue engaging staff through competitive compensation packages and ongoing support for professional development.

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 a few years ago to reduce the local government's share of income taxes and sales taxes. Any reduction in state shared revenues impacts a local community's ability to use these resources to solve local problems/funding needs. In addition, local government debt issues continue to be assessed an Illinois premium from investors (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. 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, supply chain issues, and a very competitive labor market. Sharply rising interest rates and Federal Reserve rate hikes designed to curb inflation severely impacted the City's investment portfolio and specifically the investment income forecast for the current budget cycle. In addition, the tight labor market in the post COVID era was met with a need to review our compensation profile for non union City staff. In the prior budget cycle the human resource committee directed staff to hire an outside consultant to perform a compensation study. The result of the study was a fairly substantial increase in non union wage rate schedules which was also compounded by the application of additional cost of living increases of 3% in this budget cycle. In some cases individual salaries increased as much as 8-9%.

With respect to the Police Department, which represents nearly half of the total personnel cost budget, the union successfully negotiated certain terms of the collective bargaining agreement at the beginning of this fiscal year. The amended terms included a 3% cost of living adjustment and some compression in the step schedules based on comparable (comp) studies of neighboring/peer communities. In addition the agreement also adjusted the step scale for lateral hires to be competitive and allow the department to fill remaining vacancies trained/certified personnel. Based on these personnel cost adjustments, the forecast for the police pension contribution increased as well since it is calculated on a level percentage of payroll basis.

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. 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 projections for the general and water funds and other schedules contained in the debt and capital improvement summary sections that reflect the City's long term plans for street resurfacing projects, other governmental, and business-type capital investments.

The long term plan was significantly improved with the completion of the 15-year capital replacement schedules that covers all City assets that was initially prepared two budget cycles ago. 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 and is updated annually with revised conditions assessments.

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). The five-year forecasts 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 near term with normalization of economic indicators such as the real GDP forecast over the long run.

BUDGET TRANSMITTAL CONTINUED...

Long Term Considerations and Financial Plans Continued...

As previously noted, the near term forecast suggests abnormal inflation levels followed by normalization in the in the 2.4% 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. The City's financial flexibility and conservative budgeting have allowed the City Council to meet its primary objectives and strategic priorities over the long run.

Please see the five-year general and water fund projections in the second to last section of this document in conjunction with the long term capital plans summarized in the debt and capital plan summary section of the document as well. This analysis shows, based on the aforementioned long term economic assumptions, that the City can continue to provide high quality service and value to its stakeholders without the use of property tax levies over the life cycle of the capital assets.

Please see the following chart for the long run Congressional Budget Office (CBO) projections which were utilized in the City's projections for fiscal years 2023-2027.



CONGRESSIONAL BUDGET OFFICE (CBO's) ECONOMIC PROJECTIONS FOR CALENDAR YEARS 2022-2032						
CHANGE FROM YEAR TO YEAR (CALENDAR YEAR BASIS)						
	ACT 2021	2022	2023	2024	2025-26	2027-32
GROSS DOMESTIC PRODUCT (REAL)	5.70%	3.80%	2.80%	1.60%	1.50%	1.70%
GROSS DOMESTIC PRODUCT (NOMINAL)	10.10%	9.30%	5.50%	3.80%	3.50%	3.90%
CONSUMER PRICE INDEX	4.70%	6.10%	3.10%	2.40%	2.30%	2.40%
CORE PCE PRICE INDEX	3.30%	4.50%	2.80%	2.30%	2.10%	2.10%
ANNUAL AVERAGE						
UNEMPLOYMENT RATE	5.40%	3.80%	3.50%	3.70%	3.90%	4.50%
3 - MONTH TREASURY BILLS	*	0.90%	2.00%	2.50%	2.60%	2.30%
10 - YEAR TREASURY NOTES	1.40%	2.40%	2.90%	3.10%	3.30%	3.80%

* BETWEEN ZERO AND .05%

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 27, 2022 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 22 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 and initiatives at public committee meetings including finance, sustainability, human resources, and infrastructure committees where long term capital plans were also discussed.

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

FUND NAME	REVENUES	EXPENDITURES	NET
GENERAL CORPORATE	15,611,647	15,611,647	-
MOTOR FUEL	369,024	660,676	(291,652)
HOTEL/MOTEL	337,030	337,030	-
COMMERCIAL TIF	814,370	274,974	539,396
55TH ST COMMERCIAL TIF	202,619	30,000	172,619
CAPITAL PROJECTS	2,144,267	1,620,423	523,844
DRUG FORFEITURE	152,000	152,000	-
WATER	5,095,275	5,387,511	(292,236)
SEWER	26,006	32,028	(6,022)
FLAGG CREEK GOLF COURSE	1,575,373	1,575,373	-
TOTAL	26,327,611	25,681,662	645,949

General Fund (Major/Govt): The approved budget is balanced with over \$1.6 million in general fund transfers to support capital projects and equipment expensed through the Capital Project Fund. Revenues were budgeted very conservatively consistent with past practices and to account for potential risks and demand volatility caused by high inflation, supply chain issues, Federal Reserve tightening and tapering, etc. If these risk factors and economic volatility do not materialize, the general fund is likely to outperform the conservative revenue estimates. It should also be noted that the general fund transfer to the capital fund also created just over \$500,000 in contingency reserves which increases budgetary flexibility in current cycle.

Hotel/Motel Fund (Major/Govt): Leisure and business travel were hit very hard under the COVID 19 economic shock. Projections for fiscal year 2022 are starting to reflect some recovery in hotel/motel tax receipts – in fact they appear to be just under 90% of pre pandemic levels as measured by FY 2019 receipts. The current budget has these receipts flat with the FY 2022 projection. The hotel fund supports local advertising and economic development initiatives and special events. Two new special events have been added in this budget year. This fund is essentially a second general fund as revenues are unrestricted. 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 few years. In fact, incremental taxes collected in 2022 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 are estimated at just under \$400K in FY 22 and anticipated to grow to just under \$540K in the current budget year. Growth in interest expense is expected from Federal Reserve tightening as the TIF note is indexed to the federal funds rate/prime rate.

Capital Fund (Major/Govt): An excess operating transfer from the General Fund of over \$1MM was projected and made in fiscal year 2022. This transfer created a reserve in the capital fund that will be used in conjunction with the budgeted transfer of just over \$1.6MM in 2023 to support capital expenditures. The fund has a budgeted surplus of just over \$520K this budget cycle which creates additional budgetary flexibility as well. Planned capital projects include the purchase of public works equipment and vehicles, police equipment and vehicles, and preliminary design and engineering work on transit oriented developments along the Joliet Road and East Avenue corridors.

Water Fund (Major/Proprietary): Projected a pass-through rate increase from the Village of McCook/Chicago of 23 cents per thousand. The Water Fund is reflecting a small drawdown of just under \$300,000 after covering capital expenditures of just under \$1 million on two water main replacements and the commercial meter replacement project. 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 \$6K after absorbing annual maintenance costs for the sewer inspection program (MWRD).

Flagg Creek (Major/Proprietary): Operations are balanced this year after absorbing just over \$450K in capital outlays/infrastructure improvements and a projected profit sharing distribution to the member governments of \$100K.

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



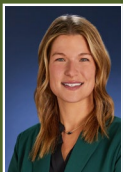
ALDERMAN
Mark Benson



ALDERMAN
Scott Musillami

As of April 30, 2019

OTHER ELECTED OFFICIALS

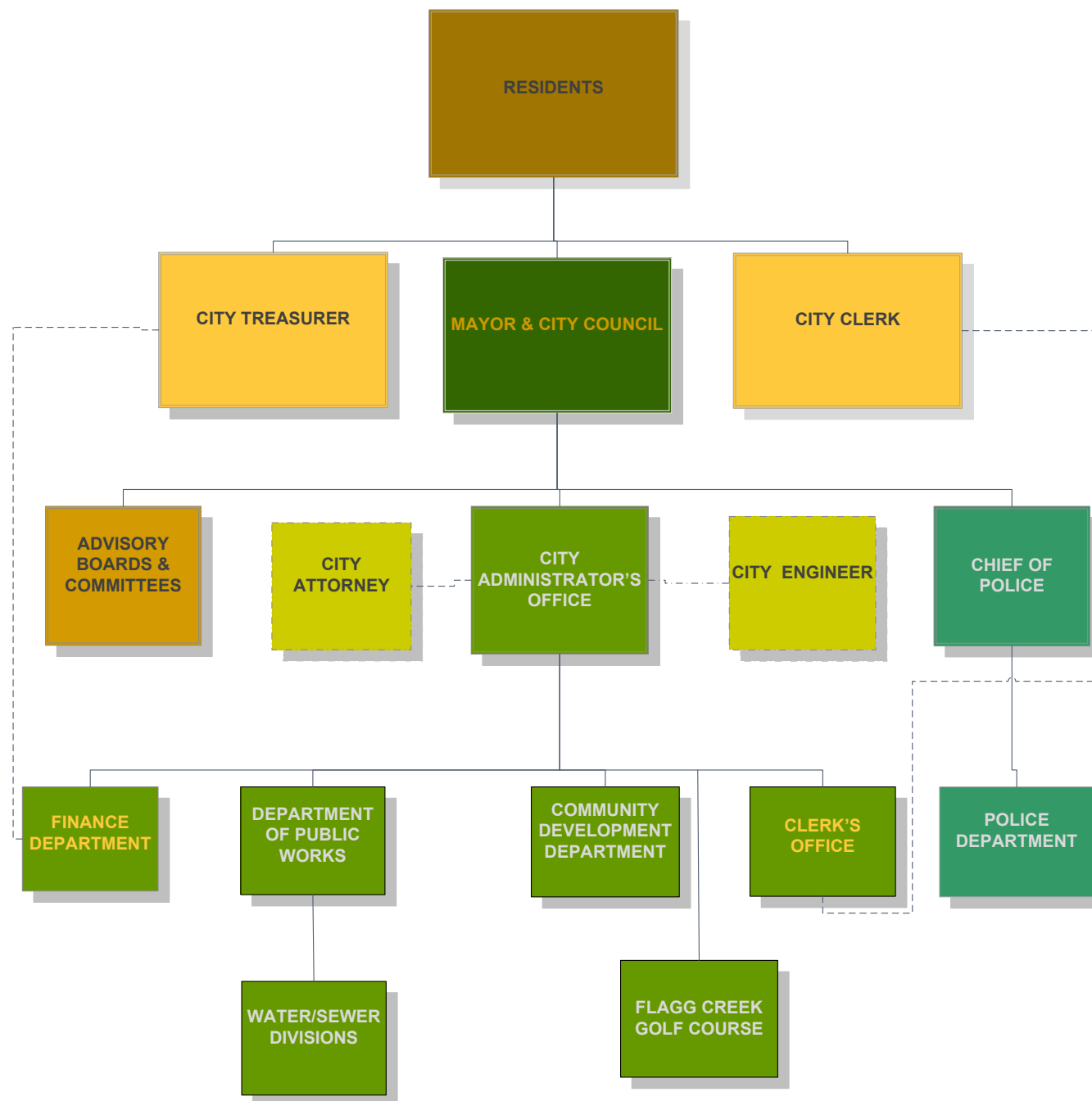


City Treasurer
Courtney Bolt



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
6,420

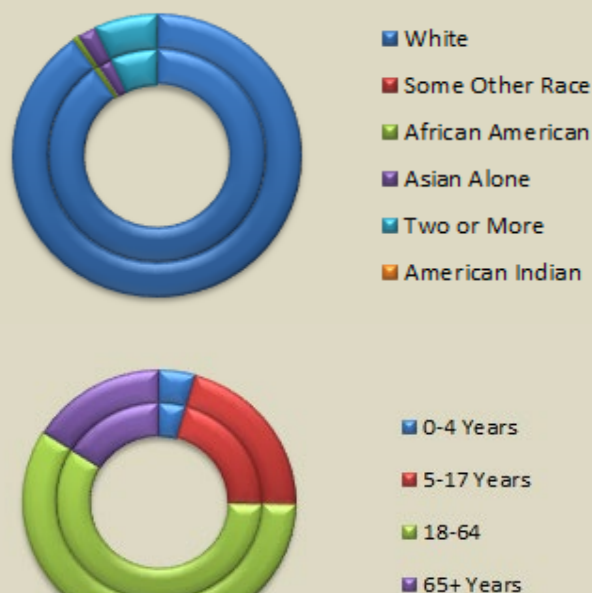
Median
Household
Income
\$67,201

Median
Home
Value
\$242,700

Full Value
Per Capita
\$172,910

Retail
Sales per
Capita
\$184,167

Countryside, IL	2020 Census	2010 Census	% Change
Total Population	6,420	5,895	8.91%
(By Race)			
White	5,341	5,215	2.42%
Some Other Race	-	301	-100.00%
African American	45	185	-75.71%
Asian Alone	122	94	29.77%
Two or More	411	88	366.91%
American Indian	-	11	-100.00%
Native Hawaiian	-	1	-100.00%
(By Age)			
0-4 Years	282	224	26.11%
5-17 Years	1,348	913	47.67%
18-64	3,756	3,765	-0.25%
65+ Years	1,036	993	4.35%



HOUSING STOCK

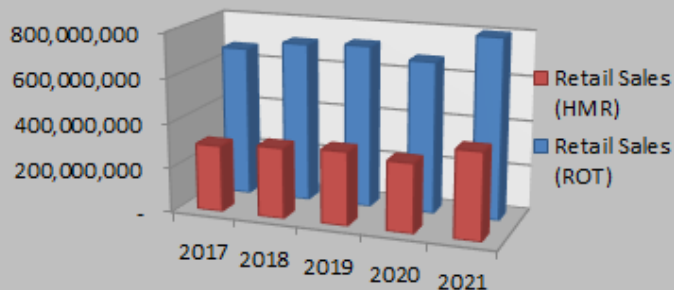
Housing Units (July 1, 2021)	2,543
Owner Occupied Rate (2015-2019)	71.6%
Median Value (2015-2019)	242,700
Median Monthly Gross Rent (2015-2020)	1,053

EDUCATIONAL ATTAINMENT

High School or Higher (Countryside)	87.7%
High School or Higher (United States)	91.1%
Bachelors or Higher (Countryside)	32.8%
Bachelors or Higher (United States)	37.9%

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

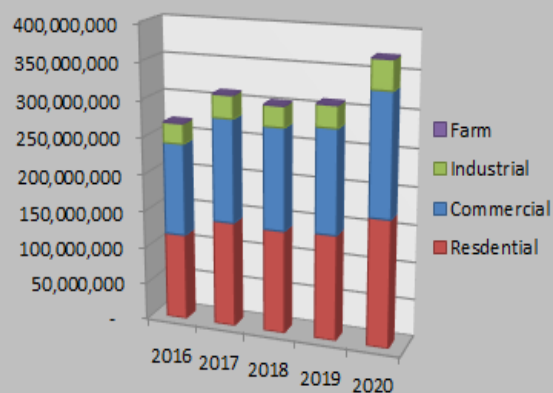
(Source: the City)

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
2021 (2020 Tax Year)

Taxpayer	Total Equalized Assessed	Rank	Percentage of Total EAV
	Value		
Simon Property Group	15,217,394	1	4.11%
IRC Salem Square, LLC	8,597,278	2	2.32%
VIP Oakton, LLC	7,034,338	4	1.90%
Cubsmart	6,677,095	5	1.80%
7978 Associates XIXLLC	5,167,755	6	1.40%
Autobarn Countryside	5,096,527	7	1.38%
LaGrange Properties LLC	4,656,894	8	1.26%
Home Depot USA Tax Dept.	4,567,716	8	1.23%
Albertsons	4,103,807	9	1.11%
Pearlshire Countryside	3,972,199	10	1.07%
TOTAL TOP 10	65,091,003		17.59%
TOTAL EAV	370,028,144		

EAV BY PROPERTY CLASSIFICATION





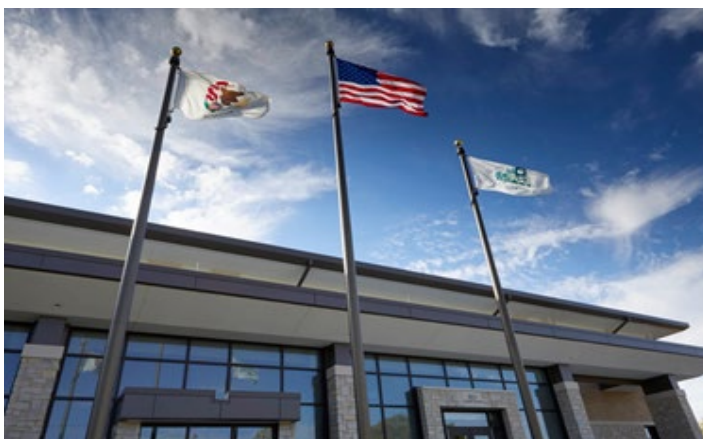
COUNTRYSIDE
CHICAGO'S WESTERN GATEWAY

CITY OF COUNTRYSIDE 2023 ANNUAL BUDGET

COMMUNITY PROFILE CONTINUED...



COMMUNITY PROFILE CONTINUED...



COMMUNITY PROFILE CONTINUED...





COUNTRYSIDE
CHICAGO'S WESTERN GATEWAY

CITY OF COUNTRYSIDE 2023 ANNUAL BUDGET

COMMUNITY PROFILE CONTINUED...



COMMUNITY PROFILE CONTINUED...



FUND STRUCTURE AND FINANCIAL POLICIES

The following chart highlights the City's Fund Structure and related Budget Basis of accounting. 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 (budget/actual schedules).

FUND	PURPOSE	BUDGET BASIS/ MEASUREMENT FOCUS	ACCOUNTING BASIS/ MEASUREMENT FOCUS	FUND BALANCE % BASED ON REQUIREMENT	4/30/21 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	87% of Budgeted Expenses
Hotel/Motel (Major)	Funds Community Events, Business Development, and Capital Projects	Modified Accrual / Current Resource Measurement	Modified Accrual / Current Resource Measurement	N/A	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 (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	(N/A) Supported by Fund Transfers
Motor Fuel Tax (Non-Major)	State shared Motor Fuel Taxes fund infrastructure projects	Modified Accrual / Current Resource Measurement	Modified Accrual / Current Resource Measurement	(N/A) Bi-Annual Drawdowns	(N/A) Bi-Annual Drawdowns
55th St TIF (Non-Major)	Records Capital and Debt Service Activities of TIF District	Modified Accrual / Current Resource Measurement	Modified Accrual / Current Resource Measurement	N/A	N/A
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	113% of Budgeted Expenses
Sewer Maint Fund (Major)	Charges for Service cover Fund Operations and Capital Costs	Modified Accrual / Current Resource Measurement	Accrual / Full Economic Resource Measurement	35% of Budgeted Expenses	(.01%) of Budgeted Expenses
Flagg Creek Golf Course Fund (Major)	Charges for Service cover Fund Operations and Capital Costs	Modified Accrual / Current Resource Measurement	Accrual / Full Economic Resource Measurement	Unrestricted Net Position > 0.	(\$73,831) Due to GASB 68 Recognition

FUND STRUCTURE AND FINANCIAL POLICIES CONTINUED...

The following chart highlights the City's Fund Structure and Departmental Relationship. This chart should be reviewed in conjunction with the related Department/Function matrix on Page 43 of this document under the Expense Analysis section. This related matrix shows budgeted personnel allocations amongst functions and funds. The largest allocations across funds occurs from the Finance, Clerk, and Public Works department as related to the Water Fund and the Flagg Creek Fund activities.

FUND/ DEPARTMENTAL STRUCTURE MATRIX							
DEPARTMENTAL INVOLVEMENT							
FUND	BUDGET/ APPROP	LEGISLATIVE/ CITY CLERK	GENERAL ADMIN	FINANCE	BUILDING / COM DEV	PUBLIC SAFETY	PUBLIC WORKS
GOVERNMENTAL FUNDS							
General Fund (Major)	✓	✓	✓	✓	✓	✓	✓
Hotel/Motel (Major)	✓	✓	✓	✓			✓
Commercial TIF (Major)	✓		✓	✓	✓		
Capital Fund (Major)	✓		✓	✓		✓	✓
Motor Fuel Tax (Non-Major)	✓		✓	✓			✓
55th St TIF Fund (Non-Major)	✓		✓	✓	✓		
Drug Forfeiture (Non-Major)	✓			✓		✓	
PROPRIETARY FUNDS							
Water Fund (Major)	✓	✓		✓			✓
Sewer Maint Fund (Major)	✓	✓		✓			✓
Flagg Creek Golf Course (Major)	✓		✓	✓			✓

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 electric 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 rates 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”: Fund Balance is defined as the difference between Fund Assets and Liabilities. 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. **The City maintains current levels of fund balance through annual balanced budgets and operating results where stabilized revenues meet or exceed normalized expenditures.**

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 and therefore not be subjected to a fund balance requirement. The fund balance in the Hotel/Motel Fund is structural excess that could be used to support capital projects and/or the capital plan.

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 projects or equipment 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 – specifically if these provisions affect existing bondholders.



CITY OF COUNTRYSIDE 2023 ANNUAL BUDGET

FINANCIAL SUMMARY - ALL CITY FUNDS BY TYPE

FUND	ACCT DESCRIPTION	2020 ACTUAL	2021 (1) ACTUAL	2022 BUDGET	2022 FYTD	2022 FYE PROJ	2023 BUDGET
REVENUES							
	TOTAL PROPERTY TAXES	752,938	759,631	691,391	462,957	886,181	986,702
	TOTAL SALES TAXES	9,302,183	9,799,774	9,572,331	7,348,335	10,887,347	10,707,502
	TOTAL OTHER LOCAL TAXES	1,887,258	1,683,708	1,829,480	1,349,836	1,977,304	1,937,030
	TOTAL LICENSES & PERMITS	439,532	523,307	502,672	569,772	732,300	474,147
	TOTAL INTERGOVERNMENTAL REVENUES	1,950,463	2,191,887	2,185,504	1,814,103	2,459,350	2,974,328
	TOTAL CITY-CHARGES FOR SERVICES	5,439,744	5,903,321	5,942,081	4,615,567	6,220,170	6,571,092
	TOTAL RECREATION-CHARGES FOR SERVICES	44,524	-	54,160	122,711	122,711	50,000
	TOTAL FINES AND FORFEITURES	121,347	93,187	96,250	116,544	150,000	96,750
	TOTAL NET INVESTMENT INCOME	922,405	453,611	476,931	382,897	481,310	406,351
	TOTAL OTHER REVENUES	570,756	339,066	232,301	188,217	225,811	250,604
	TOTAL OTHER FINANCING SOURCES (OFS)	2,417,361	18,306,206	1,134,316	89,316	1,205,193	1,873,304

TOTAL REVENUES - ALL CITY FUNDS	21,431,150	21,747,492	21,583,101	16,970,939	24,142,483	24,454,507
--	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------

TOTAL REVENUES AND (OFS) - ALL CITY FUNDS	23,848,511	40,053,698	22,717,417	17,060,255	25,347,676	26,327,811
--	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------

EXPENDITURES							
	SUBTOTAL SALARIES AND BENEFITS	8,233,825	8,694,505	8,914,288	6,307,737	8,688,974	9,312,718
	TOTAL OPERATING EXPENSES	6,462,912	7,067,593	7,046,933	4,510,573	7,686,093	7,913,956
	TOTAL CAPITAL OUTLAYS	6,109,718	657,382	4,974,850	1,956,813	3,855,853	3,533,997
	TOTAL DEBT SERVICE COSTS	2,973,238	3,008,145	2,989,089	2,877,638	2,979,138	3,032,888
	TOTAL - OTHER FINANCING USES (OFU)	2,326,378	18,303,796	1,189,316	87,316	1,179,316	1,888,304

TOTAL EXPENSES - ALL CITY FUNDS	23,779,693	19,427,625	23,925,160	15,652,761	23,210,057	23,793,558
--	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------

TOTAL EXPENSES AND (OFU) - ALL CITY FUNDS	26,106,071	37,731,421	25,114,476	15,740,077	24,389,373	25,681,862
--	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------

TOTAL SURPLUS / (DEFICIT) BUDGET BASIS	(2,257,560)	2,322,277	(2,397,059)	1,320,178	958,303	645,949
---	--------------------	------------------	--------------------	------------------	----------------	----------------

ADJUSTMENTS TO GAAP BASIS	2020 ACT	2021 ACT	2022 BUDG	2022 FYTD	2022 PROJ	2023 BUDG
CAPITALIZE ASSETS	7,500	19,039	-	-	-	-
DEPRECIATION/AMORTIZATION EXPENSE	(713,323)	(703,486)	-	-	-	-
BOND PRINCIPAL PAYMENTS	300,000	310,000	-	-	-	-
PENSION EXPENSE	(2,479)	(2,374)	-	-	-	-
TOTAL ADJUSTMENTS TO GAAP BASIS	(408,302)	(376,821)	-	-	-	-
CHANGE IN NET POSITON GAAP BASIS	(2,665,862)	1,945,456	(2,397,059)	1,320,178	958,303	645,949

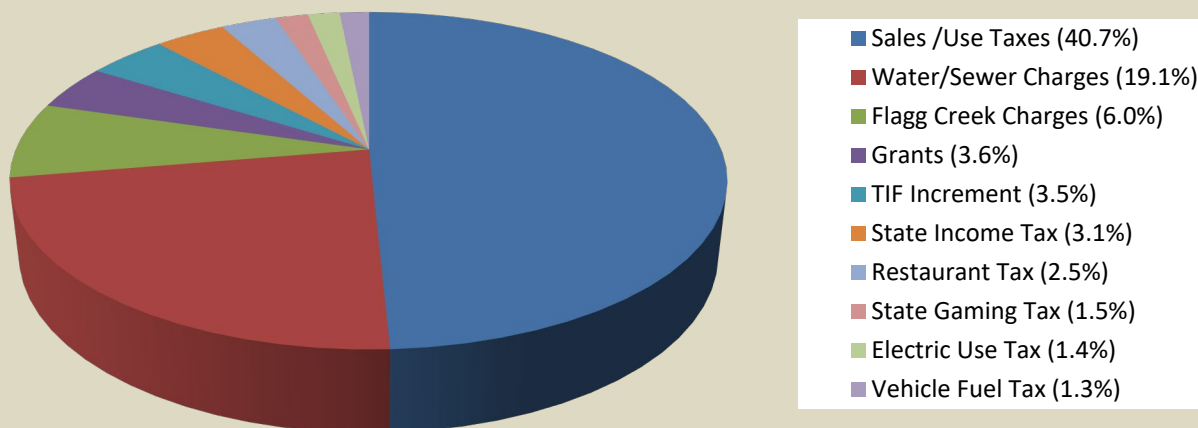
UNRESTRICTED FUND BALANCE, MAY 1	7,499,083	7,945,624	10,716,476	10,716,476	10,716,476	11,674,779
PLUS CHANGE IN NET POSITION	(2,665,862)	1,945,456	(2,397,059)	1,320,178	958,303	645,949
(LESS)/PLUS CHANGES TO RESTRICTED FUND BAL (2)	3,112,403	825,396	-	-	-	-
UNRESTRICTED FUND BALANCE, APRIL 30	7,945,624	10,716,476	8,319,417	12,036,654	11,674,779	12,320,727

(1) FY 2021 INCLUDED THE REALIZATION OF BOND PROCEEDS IN THE AMOUNT OF \$16.9MM AND CORRESPONDING ESCROW PAYMNT OF \$16.7MM.

(2) ADJUSTMENT THAT RECONCILES TO AUDITED BALANCES FOR FY(S) 2020/2021.

REVENUE ANALYSIS

Top Ten Revenues - All City Funds



The top ten individual sources account for 82.6% of total City revenues (excluding interfund transfers). Details on these revenue sources are highlighted below.

1. Sales Taxes

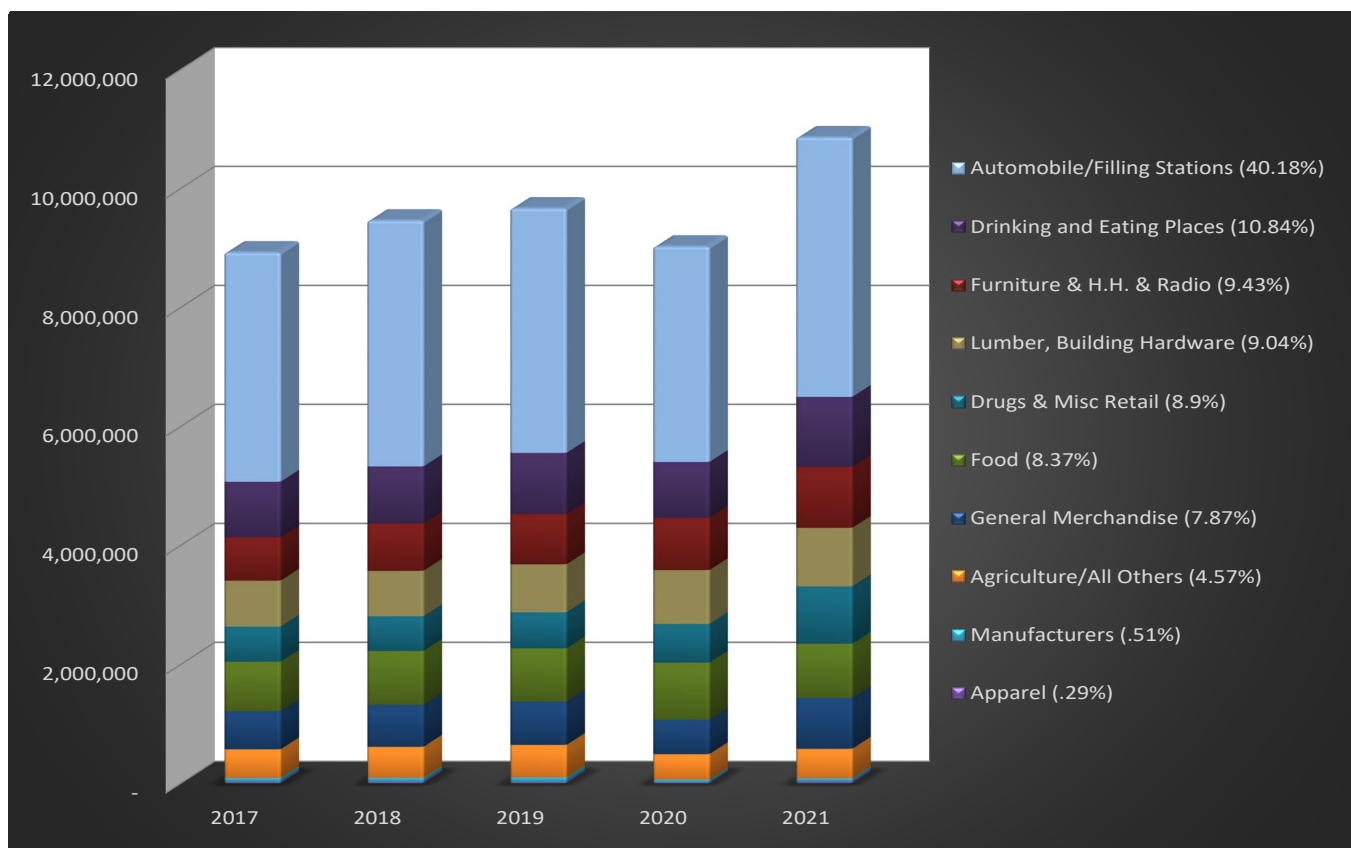
Sales taxes are generated from the State of Illinois imposed 6.25% sales tax – 1% of which is distributed to municipalities on the point of sale basis. Additionally, the City imposes a .75% home rule sales tax permitted by state law for home rule communities. The home rule sales tax excludes packaged food items (not intended for consumption on premises), prescription drugs, and titled vehicles. Sales tax revenues are trended on a trailing 12-month basis and analyzed by industry sector. Based on perceived ongoing risks including surging inflation and continued supply chain disruptions, sales taxes were budgeted flat with the 12-month trailing totals to be conservative. Although rising prices can result in nominal sales growth resulting from the price increase itself, rising prices tend to be met with decreased demand resulting in lower sales volume. It is unclear when this trend will materialize; hence, the City has projected zero growth over trend.

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 40% of total city sales taxes are generated from the Automobile sector, which includes fueling stations and repair facilities in addition to the City's 9 car dealerships. As such, nearly 18% of total City revenues are being generated from this sector. Historical growth rates have been significantly impacted by tax sharing agreements that brought in new dealerships and facilitated significant expansion projects. Other targeted economic development efforts have produced significant growth in other industry sectors that have helped to significantly diversify sector concentration within the sales tax base.

City staff analyzed 3 year annualized growth rates and found significant growth in the following sectors: Drugs and Misc. Retail (18.27%), Lumber, Building & Hardware (8.8%), Furniture, Household & Radio (8.79%), and Drinking and Eating Places (7.04%) which is also tied to growth rates in the City's local restaurant tax. Please see the following chart for historical sales taxes generated by sector.

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	72,745	7.78	561,651
Multi-Family Residential	61,786	9.97	613,786
Commercial < 20K Gallons	26,388	11.32	295,425
Commercial > 20K Gallons	118,211	12.56	1,479,293
Wholesale (IHP and LAG)	242,351	7.20	1,739,588
Subtotal	521,481		4,689,743
Plus Minimum Charges		\$5/Meter	250,803
Other Non-Metered Revenues			
Net Budgeted Revenues			4,940,546

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 2021 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 by the change in the CPI index capped at 5%. Given supernormal inflation growth, the increase was capped at the 5% ceiling this year. The revenue projections also assumed that the Village of McCook (Countryside's wholesale supplier) would pass through 100% of this increase, plus an additional 3 cents/thousand for a total projected increase of 23 cents/thousand or 4.36%. This budget also assumes that the City will pass through this increase in its retail and wholesale 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 Finance Director and General Manager. To help cover these significant outlays and to capitalize on heavy tee sheet demand, service demand, and a fixed supply of resources, 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 pricing and revenue volume growth from the resurgence of golf, the Advisory Board decided to raise non-resident greens fees by \$2-\$3 across the board as well as to increase practice range bucket prices by \$1-\$3 based on various sizes. The Overall revenue projections were based on volume trends (rounds reports) as well as demand trends on the range and growth rates from the newly implemented operating model for concession offerings.

4. Grant Revenues

Pursuant to the American Rescue Plan Act (ARPA) legislation, the City was awarded \$806,000 in federal funding that will be used to cover COVID 19 revenue loss (i.e. essentially unrestricted). Half of the allocation was collected last year with the balance to be collected this budget year. Grants are budgeted based on actual awards. Although the ARPA allocation is not an ongoing operating grant, the police department does receive annual ongoing awards for its traffic safety and tobacco compliance programs collected in the general fund. The City also periodically receives transit oriented capital grants under the Illinois Transportation Enhancement Program.

5. TIF Increment

TIF Increment in the Commercial TIF District doubled from 2019 to 2020 from the completion of a new car dealership. Since then the incremental tax collections have been relatively flat. Revenue is forecasted from a flat tax rate and county multiplier multiplied by the sum of assessor certified values in the district. Values were increased this budget year from the triennial reassessment year – revenue growth is projected at 37% in the district.

6. State Income Tax

The State of Illinois remits a portion of its corporate/personal income tax receipts to local municipalities on a per-capita basis. The Illinois Municipal League (IML) provides per capita projections based on published economic data. These projections are updated and refreshed throughout the budget cycle. The final income tax revenue budget was based on a population of 6,420 times the per capita rate of \$128.40 (growth of 12% from 2021 actual). The City is also projected to benefit from the 9% population growth achieved through the 2020 Census release.

REVENUE ANALYSIS CONTINUED...

7. 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.” Although 3 year annualized growth rates have totaled over 7% in the Drinking and Eating Sector (based on sales tax analysis), the current budget was conservatively tempered at 93% of the FY 2022 projected receipts based on lingering economic conditions and risks such as elevated inflation and consumer demand side risks that could materialize. In addition, the supernormal growth achieved last year was at least partially attributable to pent up consumer demand post COVID that may not continue.

8. Gaming Tax

The State of Illinois established the Video Gaming Tax under the Video Gaming Act, 230 ILCS 40/1 *et. seq.*, P.A. 96-34, effective July 13, 2009, which permitted the use of video gaming machines at licensed establishments. Under the Act, the gaming machines are required to pay out a mathematically demonstrable percentage of all amounts played, which must not be less 80%. Also under the Act, the State established a tax on net terminal income from the machines at 25% that is retained at the State level, and an additional 5% tax is collected and remitted to the municipality where the gaming establishment is domiciled. In 2019, the State tax was increased to 29% and the local tax remained at 5%.

Gaming taxes are collected based on the net terminal income of all machines licensed, established and operated in the City. Local gaming taxes have grown significant since their inception in 2012 when video gaming became a permitted use at a licensed establishment under local ordinance 12-44-O. Growth has come largely from the addition of terminals from new establishments and a change in regulation that increased the allowable number of terminals per establishment from 3 units to 6 units. Since inception, the tax has seen annualized growth rates north of 18%. Receipts under COVID were strongly impacted by operating restrictions. Gaming operations were suspended in 2021 for the equivalent of 4.5 months. Collection in that fiscal year came in at 75% of prepandemic levels as measured by 2019 receipts. The current year is budgeted flat with projected FY 2022 receipts of \$390K, which are at about 128% of the prepandemic collections.

9. Electric Use Tax

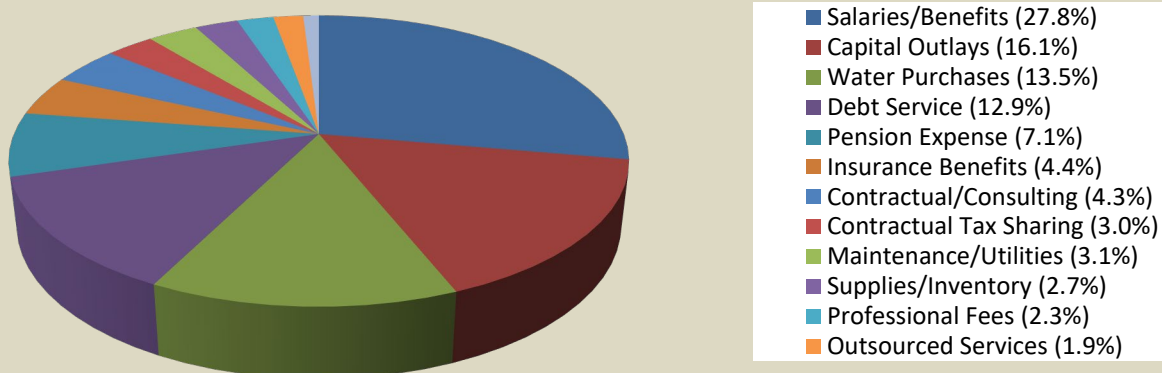
The City established an Electric Use Tax in 2009 pursuant to section 8-11-2 of the Illinois Municipal Code. The tax represents a tiered rate structure based on kilowatt-hours consumed in a month. The rates range from .61/kilowatt hour for the first 2,000 hours to .30/ kilowatt-hour for electricity consumed in excess of 20 million kilowatt hours. The tax declined in 2019 & 2020 but rebounded slightly in FY 2021. The FY 2023 budget is relatively flat with the FY 2022 projection.

10. Vehicle Fuel Tax

The City established the Vehicle Fuel tax via ordinance 09-06-O in 2009. The tax is allowable under the Illinois Municipal Code and through the City's home rule powers. 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 - it has remained at .04/gallon since then. During COVID, the tax fell precipitously to about 70% of pre pandemic levels in FY 2021. Projections for FY 2022 improved slightly to about 78% of pre pandemic levels. It is unclear when collections will be fully restored – the increase in the remote workforce may be permanent.

EXPENSE ANALYSIS

Expense Analysis - All City Funds



The above noted expense categories cover 92% of total City Expenses

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 18	FY 19	FY 20	FY 21	FY 22	FY 23
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	2.00	2.00	2.00	3.50	4.00	4.00
Municipal Building	0.00	0.00	1.00	1.00	1.00	1.00
	9.00	9.00	10.00	11.50	12.00	12.00
Public Safety						
Police Officers	24.00	24.00	24.00	24.00	24.00	24.00
Civillians	8.00	8.00	8.00	8.00	8.00	8.00
	32.00	32.00	32.00	32.00	32.00	32.00
Public Works						
Streets	9.00	9.00	9.00	9.00	9.00	9.00
	9.00	9.00	9.00	9.00	9.00	9.00
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	53.00	53.00	54.00	55.50	56.00	56.00

EXPENSE ANALYSIS CONTINUED...

Personnel Costs Continued...

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, which filled this vacancy. In FY 2020, we added one position to fulfill building maintenance supervision at the new City Hall. For budget year 2021, we brought in a new Building Commissioner position and part time code enforcement staff pursuant to a department restructure where these services were formally outsourced. This changed both the manner in which the services were performed and the quality of the service to the community. In addition, the City projected and achieved significant savings from this restructure. A permanent part time plumbing inspector was added in FY 2022 whereby all services are now in house.

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, etc.). 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.

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

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 55% as a level percentage of projected payroll. Projected Police payrolls were based on estimated COLA increases and step table rates for departmental personnel.

Capital Outlays:

Project Description	Fund	Amount	Funding Source
Street Resurfacing Projects	Motor Fuel	660,676	Motor Fuel Taxes
ITEP/STP Joliet Rd/East Av	Capital	444,825	General
MWRD Green Infrastructure	Capital	551,000	General
DPW Equipment	Capital	409,098	General
Police Equipment & Vehicles	Capital	102,000	General Fund
Drainage Improvements	Capital	50,000	General Fund
Water Infrastructure Improvements	Water	938,125	User Charges
FCGC - Infrastructure Improvements	FCGC	462,773	User Charges
Project Totals		3,618,497	

Water Purchases:

Once estimated consumption levels are projected (flat with the prior calendar year ended in December of 2021), 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 91.52% of total gallons purchased. For the 2023 budget year, the City estimates that it will bill out approximately 516 million gallons at the tiered rates, and purchase approximately 569 million gallons at the current Village of McCook projected pass through rate of \$5.50 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 in the prior year. Budgetary debt service will still total roughly \$2.4MM annually 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 FYE 2014 though 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 (if fact they were as high as \$1MM annually). At the conclusion of FYE 2018 all significant litigation matters were concluded with favorable results to the City's operating budget – legal fees are now stabilized in the \$300-\$350K range annually.

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, code enforcement, and plumbing inspection functions are now in-house. Other aforementioned outsourced functions have been continued on a contract basis such as the IT function and Dispatch Services now provided through the Lyons Township Area Communications Center (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 2022 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 seven years. The City has achieved significant total cost savings at this deductible level.

GENERAL FUND - FINANCIAL SUMMARY

REVENUES	2020 ACT	2021 ACT	2022 BUDG	2022 PROJ	2023 BUDG	23/22 VAR
PROPERTY TAXES	57,303	56,294	57,000	56,000	56,000	(1,000)
SALES TAXES	9,302,183	9,799,774	9,572,331	10,887,347	10,707,502	1,135,171
OTHER LOCAL TAXES	1,608,135	1,564,848	1,620,000	1,727,304	1,667,500	47,500
LICENSES & PERMITS	439,532	523,307	502,672	732,300	474,147	(28,525)
INTERGOVERNMENTAL REVENUES	1,163,518	1,587,762	1,726,036	1,969,981	1,946,554	220,518
CHARGES FOR SERVICES	111,584	78,799	90,850	142,200	82,200	(8,650)
RECREATION - CHARGES FOR SERVICES	44,524	-	54,160	122,711	50,000	(4,160)
FINES AND FORFEITURES	121,347	93,187	96,250	150,000	96,750	500
NET INVESTMENT INCOME	635,947	377,700	369,906	374,928	327,841	(42,065)
OTHER REVENUES	385,949	235,977	86,929	52,000	53,153	(33,776)
OTHER FINANCING SOURCES (OFS)	261,883	85,000	105,000	152,000	150,000	45,000
TOTAL REVENUES AND (OFS)	14,131,905	14,402,648	14,281,134	16,366,771	15,611,647	1,330,513
EXPENDITURES	2020 ACT	2021 ACT	2022 BUDG	2022 PROJ	2023 BUDG	23/22 VAR
LEGISLATIVE	182,356	170,360	220,405	212,314	183,845	(36,560)
CITY CLERK	260,283	265,986	281,364	267,612	298,461	17,097
FINANCE	292,375	299,993	310,543	308,564	354,092	43,549
FINANCE - OTHER FINANCING USES (OFU)	3,922,293	3,782,835	3,426,149	3,426,149	4,120,868	694,719
BOARD OF POLICE & FIRE COMM	19,174	30,370	6,505	9,490	15,404	8,899
PLANNING & ZONING	31,295	27,592	53,122	42,269	127,322	74,200
GENERAL ADMINISTRATION	2,781,525	2,829,551	3,086,201	3,014,882	3,260,995	174,794
IT SERVICES	245,216	181,605	222,249	208,500	251,309	29,060
COMMUNITY DEVELOPMENT	488,978	448,900	462,976	378,234	574,896	111,920
POLICE	3,838,955	3,873,121	4,047,364	3,861,377	4,164,807	117,443
PUBLIC WORKS	1,658,905	1,823,796	1,889,041	1,890,273	1,940,456	51,415
E.S.D.A/ETSB	306,712	321,820	275,215	264,500	319,192	43,977
TOTAL EXPENSES	10,105,774	10,273,094	10,854,985	10,458,015	11,490,779	635,794
TOTAL EXPENSES AND (OFU)	14,028,067	14,055,929	14,281,134	13,884,164	15,611,647	1,330,513
FUND BALANCE SUMMARY	2020 ACT	2021 ACT	2022 BUDG	2022 PROJ	2023 BUDG	23/22 VAR
BEGINNING UNRESTRICTED FUND BALANCE	10,834,985	11,199,300	12,196,500	12,196,500	12,398,177	201,677
GENERAL FUND SURPLUS (DEFICIT)	103,838	346,719	-	2,482,607	-	-
LESS INC/(DEC) IN RESTRICTED FUND BALANCE	260,477	650,481	-	(2,280,930)	-	-
ENDING UNRESTRICTED FUND BALANCE	11,199,300	12,196,500	12,196,500	12,398,177	12,398,177	201,677
CASH FLOW SUMMARY	2020 ACT	2021 ACT	2022 BUDG	2022 PROJ	2023 BUDG	23/22 VAR
BEGINNING CASH AND INVESTMENTS	8,100,663	8,884,290	8,644,348	8,644,348	8,846,025	201,677
SURPLUS (DEFICIT) CURRENT YEAR	103,838	346,719	-	2,482,607	-	-
(INCREASE) DECREASE IN CURR ASSETS	90,612	(1,733,852)	-	-	-	-
INCREASE (DECREASE) IN CURR LIABILITIES	326,019	499,971	-	(1,500,000)	-	-
(INCREASE) DECREASE INTERFUND ACTIVITIES	263,158	647,220	-	(780,930)	274,974	274,974
NET CHANGE IN CASH AND INVESTMENTS	783,627	(239,942)	-	201,677	274,974	274,974
ENDING CASH AND INVESTMENTS	8,884,290	8,644,348	8,644,348	8,846,025	9,120,999	476,651

GENERAL FUND SUMMARY CONTINUED...

General Fund Revenue, Expense, and Fund Balance Summary:



The Top 5 individual revenue sources in the general fund represent approximately 83.25% of General Fund Revenues.

Revenue	Estimated Revenues	% of GF Revenues
Sales Tax	10,707,502	68.59%
State Income Tax	824,328	5.28%
Restaurant Tax	650,000	4.16%
Grant Revenue	430,128	2.76%
State Gaming Tax	385,000	2.47%
Electric Use Tax	370,000	2.37%
Vehicle Fuel Tax	345,000	2.21%
Investment Income	327,841	2.10%
Licenses/Permits	474,147	3.04%
Intergovernmental	307,098	1.97%
Other Local Taxes	302,500	1.94%
Operating Transfer In	150,000	0.96%
Charges for Service	132,000	0.85%
Other Revenue	109,353	0.70%
Fines/Forfeitures	96,750	0.62%
TOTAL	15,611,647	100.00%

Expense Category	Amount	% of GF
Salaries, Payroll Taxes, Other Benefits	5,604,869	35.90%
Police Pension Employer Contribution	1,357,203	8.69%
IMRF Employer Contribution	241,624	1.55%
Employer Contribution Health Insurance	935,613	5.99%
Debt Service	2,397,564	15.36%
Capital Outlays *	1,637,267	10.49%
Supplies, Utilities, and Maintenance	811,949	5.20%
Contractual – Tax Sharing Agreements	703,802	4.51%
Contractual – IT/Dispatch Services	519,661	3.33%
Professional Fees	504,147	3.23%
Risk Management	165,002	1.06%
Other	732,946	4.69%
TOTAL	15,611,647	100.00%

Personnel costs represent just over 52% of General Fund Expenses.

Debt service costs represent 15.36% of total general fund expenses and just over 14% of total combined government fund expenses.

Fund Balance: Unrestricted fund balance projected through fiscal 2022 is expected to be retained at 2021 levels on a conservative basis. More likely, a small surplus will be achieved. Beginning unrestricted fund balance at FYE 2023 is expected to be just under \$12.4MM with beginning cash and investment balances of \$8.8MM or 56% of budgeted expenses – these reserves provide significant financial flexibility.

HOTEL/MOTEL FUND - FINANCIAL SUMMARY

REVENUES	2020 ACT	2021 ACT	2022 BUDG	2022 PROJ	2023 BUDG	23/22 VAR
HOTEL/MOTEL TAXES	279,123	118,860	209,480	250,000	269,530	60,050
SPONSORSHIP REVENUE	46,765	500	25,000	32,750	45,000	20,000
NET INVESTMENT INCOME	41,857	16,447	30,000	30,040	22,500	(7,500)
TOTAL REVENUES AND (OFS)	367,745	135,807	264,480	312,790	337,030	72,550
EXPENDITURES	2020 ACT	2021 ACT	2022 BUDG	2022 PROJ	2023 BUDG	23/22 VAR
SALARIES AND OVERTIME	12,029	-	-	-	-	-
ADVERTISING EXPENSES	23,925	32,545	44,000	44,000	49,150	5,150
SPECIAL EVENTS	93,144	944	47,480	67,467	98,480	51,000
OTHER COMMUNITY RELATIONS	57,527	14,952	13,000	35,000	24,400	11,400
TAX SHARING EXPENSES	-	-	-	-	-	-
TRANSFER OUT TO OTHER FUNDS	180,000	85,000	160,000	150,000	165,000	5,000
TOTAL EXPENSES AND (OFU)	366,625	133,441	264,480	296,467	337,030	72,550
FUND BALANCE SUMMARY	2020 ACT	2021 ACT	2022 BUDG	2022 PROJ	2023 BUDG	23/22 VAR
BEGINNING UNRESTRICTED FUND BALANCE	1,306,191	1,306,500	1,308,866	1,308,866	1,325,189	16,323
HOTEL/MOTEL FUND SURPLUS (DEFICIT)	1,120	2,366	-	16,323	-	-
LESS CHANGE IN RESTRICTED FUND BALANCE	(811)	-	-	-	-	-
ENDING UNRESTRICTED FUND BALANCE	1,306,500	1,308,866	1,308,866	1,325,189	1,325,189	16,323
CASH FLOW SUMMARY	2020 ACT	2021 ACT	2022 BUDG	2022 PROJ	2023 BUDG	23/22 VAR
BEGINNING CASH AND INVESTMENTS	1,285,096	1,316,475	1,283,432	1,283,432	1,299,755	16,323
SURPLUS (DEFICIT) CURRENT YEAR	1,120	2,366	-	16,323	-	-
(INCREASE) DECREASE IN CURR ASSETS	10,774	(17,048)	-	-	-	-
INCREASE (DECREASE) IN CURR LIABILITIES	19,485	(18,361)	-	-	-	-
NET CHANGE IN CASH AND INVESTMENTS	31,379	(33,043)	-	16,323	-	-
ENDING CASH AND INVESTMENTS	1,316,475	1,283,432	1,283,432	1,299,755	1,299,755	16,323

Revenue, Expense and Fund Balance Summary:

The hospitality industry was hit very hard by the pandemic in FY 2021. 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 45% of pre-pandemic levels in FY 2021. Projected 2022 levels are coming in at approximately 89% of pre-pandemic levels. FY 2023 budgeted hotel tax revenues are flat with this projection to be conservative. 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.

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	2020 ACT	2021 ACT	2022 BUDG	2022 PROJ	2023 BUDG	23/22 VAR
INCREMENTAL PROPERTY TAX	695,635	703,337	634,391	544,672	746,503	112,112
INTEREST INCOME	1,528	249	1,000	250	250	(750)
OPERATING TRANSFER IN	-	192,364	63,439	68,896	67,617	4,178
TOTAL REVENUES AND (OFS)	697,163	895,950	698,830	613,818	814,370	115,540
EXPENDITURES	2020 ACT	2021 ACT	2022 BUDG	2022 PROJ	2023 BUDG	23/22 VAR
PROFESSIONAL SERVICES	800	480	1,000	2,000	5,000	4,000
CONTRACTUAL/CONSULTING	530	550	45,127	565	1,000	(44,127)
DEBT SERVICE	381,898	247,157	226,456	216,505	268,974	42,518
CAPITAL OUTLAYS	-	-	-	-	-	-
TOTAL EXPENSES AND (OFU)	383,228	248,187	272,583	219,070	274,974	2,391
FUND BALANCE SUMMARY	2020 ACT	2021 ACT	2022 BUDG	2022 PROJ	2023 BUDG	23/22 VAR
BEGINNING UNRESTRICTED FUND BALANCE	(7,881,346)	(7,567,411)	(6,919,648)	(6,919,648)	(6,524,900)	394,748
COMMERCIAL TIF FUND SURPLUS (DEFICIT)	313,935	647,763	426,247	394,748	539,397	113,150
ENDING UNRESTRICTED FUND BALANCE	(7,567,411)	(6,919,648)	(6,493,401)	(6,524,900)	(5,985,503)	507,898
CASH FLOW SUMMARY	2020 ACT	2021 ACT	2022 BUDG	2022 PROJ	2023 BUDG	23/22 VAR
BEGINNING CASH AND INVESTMENTS	563	200	743	743	500	(243)
SURPLUS (DEFICIT) CURRENT YEAR	313,935	647,763	426,247	394,748	539,397	113,150
(INCREASE) DECREASE IN CURR ASSETS	-	-	-	-	-	-
INCREASE (DECREASE) INTERFUND PAYABLE	(314,298)	(647,220)	(426,247)	(394,991)	(539,397)	(113,150)
NET CHANGE IN CASH AND INVESTMENTS	(363)	543	-	(243)	-	-
ENDING CASH AND INVESTMENTS	200	743	743	500	500	(243)

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 2020 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 lent money to the fund to help facilitate redevelopment of blighted properties. As of fiscal year end 2022, the ending unrestricted deficit in the TIF Fund is projected to be just over \$6.5MM. Just a few years ago, the unrestricted deficit peaked at just over \$8.5MM. Over the past few years, the fund has been able to return \$2MM to the general fund from ongoing surpluses even after covering the interfund interest on the general fund advance. Federal Reserve rate hikes will increase the interest carry on the note and will reduce available surplus to pay principal on the general fund advance. Tax Year 2020 for property taxes payable in calendar year 2021 was a Triennial Reassessment year which will continue to increase property values and hence incremental tax collections in the district. Future incremental tax growth will help increase fund balance further.

CAPITAL IMPROVEMENT FUND - FINANCIAL SUMMARY

REVENUES	2020 ACT	2021 ACT	2022 BUDG	2022 PROJ	2023 BUDG	23/22 VAR
BOND PROCEEDS	-	16,934,039	-	-	-	-
GRANT REVENUE	423,937	126,089	100,000	119,690	507,000	407,000
NET INVESTMENT INCOME	100,235	-	-	-	-	-
OPERATING TRANSFERS IN	2,146,378	1,094,803	965,877	965,877	1,637,267	671,390
TOTAL REVENUES AND OTHER FINANCING SOURCES	2,670,550	18,154,931	1,065,877	1,085,567	2,144,267	1,078,390
EXPENDITURES	2020 ACT	2021 ACT	2022 BUDG	2022 PROJ	2023 BUDG	23/22 VAR
FINANCE DEPARTMENT (CITY HALL PROJECT)	4,765,244	85,840	-	744	-	-
GENERAL ADMINISTRATION	125,820	298,208	140,000	608,021	1,059,325	919,325
IT DEPARTMENT	196,444	-	-	-	-	-
POLICE DEPARTMENT	274,642	78,800	65,000	55,833	102,000	37,000
PUBLIC WORKS DEPARTMENT	291,694	563,291	1,438,500	1,381,554	459,098	(979,402)
BOND DISCOUNT/COST OF ISSUANCE	-	196,589	-	-	-	-
REFUNDING ESCROW PAYMENT	-	16,735,040	-	-	-	-
TOTAL EXPENSES AND OTHER FINANCING USES	5,653,844	17,957,768	1,643,500	2,046,152	1,620,423	(23,077)
FUND BALANCE SUMMARY	2020 ACT	2021 ACT	2022 BUDG	2022 PROJ	2023 BUDG	23/22 VAR
BEGINNING UNRESTRICTED FUND BALANCE	3,967,331	984,037	1,181,200	1,181,200	220,615	(960,585)
CAPITAL FUND SURPLUS (DEFICIT)	(2,983,294)	197,163	(577,623)	(960,585)	523,844	1,101,467
LESS CHANGE IN RESTRICTED FUND BALANCE	-	-	-	-	-	-
ENDING UNRESTRICTED FUND BALANCE	984,037	1,181,200	603,577	220,615	744,459	140,882
CASH FLOW SUMMARY	2020 ACT	2021 ACT	2022 BUDG	2022 PROJ	2023 BUDG	23/22 VAR
BEGINNING CASH AND INVESTMENTS	6,884,134	1,047,564	1,278,337	1,278,337	317,752	(960,585)
SURPLUS (DEFICIT) CURRENT YEAR	(2,983,294)	197,163	(577,623)	(960,585)	523,844	1,101,467
(INCREASE) DECREASE IN CURR ASSETS	204,664	409,802	-	-	-	-
INCREASE (DECREASE) IN CURR LIABILITIES	(3,057,940)	(376,192)	-	-	-	-
NET CHANGE IN CASH AND INVESTMENTS	(5,836,570)	230,773	(577,623)	(960,585)	523,844	1,101,467
ENDING CASH AND INVESTMENTS	1,047,564	1,278,337	700,714	317,752	841,596	140,882

Revenue, Expense, and Fund Balance Analysis:

The FY 2023 budget is supporting just over \$1.6MM in capital investment from general fund transfers and projected capital grant receipts of over \$500,000. These resources are creating a projected/budgeted surplus of just under \$524K in the current budget cycle. The City's general fund has been creating beginning surplus balances in the capital fund from general fund operating surpluses over the past three years. These surplus reserves have created significant budgetary flexibility in the general/capital funds.

Projects supported by the general fund for this budget cycle include the following: the local share of engineering and infrastructure costs on several different transit oriented projects, the MWRD Green Infrastructure projects, the pollinator garden projects, new public works vehicles and equipment, several new vehicles and equipment for the police department including a new use of force/de-escalation software, and a drainage improvement project that was carried over from fiscal year 2022 in the City's second ward. The FY 2023 fund balance will increase by at least 23% from the FY 2022 budget projection.



CITY OF COUNTRYSIDE 2023 ANNUAL BUDGET

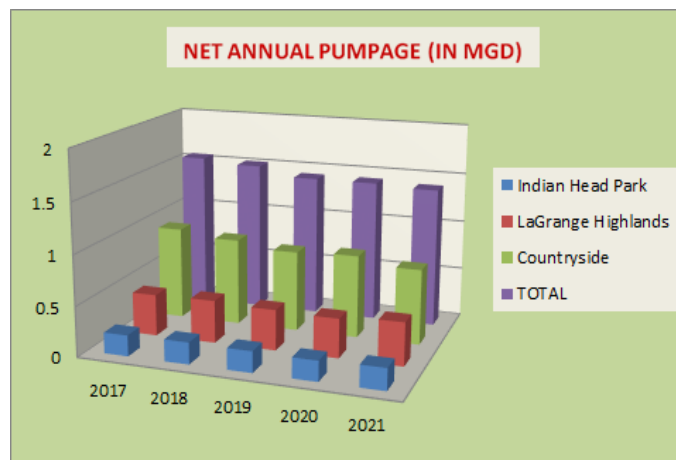
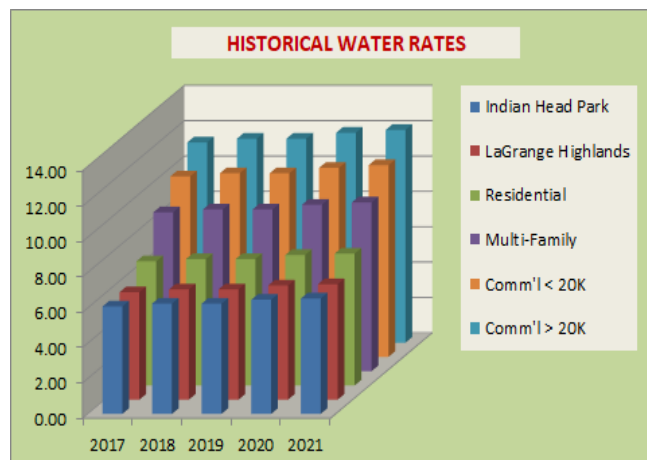
WATER FUND - FINANCIAL SUMMARY

OPERATING REVENUES	2020 ACT	2021 ACT	2022 BUDG	2022 PROJ	2023 BUDG	23/22 VAR
CHARGES FOR SERVICES	4,265,002	4,452,739	4,525,740	4,595,684	4,940,646	414,906
FINES AND FORFEITURES	5,148	9,157	6,000	-	5,000	(1,000)
OTHER REVENUES	86,599	89,197	91,872	93,111	94,629	2,757
TOTAL REVENUES	4,356,749	4,551,093	4,623,612	4,688,795	5,040,275	416,663
OPERATING EXPENSES	2020 ACT	2021 ACT	2022 BUDG	2022 PROJ	2023 BUDG	23/22 VAR
ADMINISTRATION	293,420	370,994	323,255	320,584	340,010	16,755
BENEFITS	94,954	117,789	113,530	113,590	113,377	(153)
COST OF SALES AND SERVICE	2,922,385	3,272,183	3,333,299	3,377,268	3,629,649	296,350
INFRASTRUCTURE IMPROVEMENTS	-	1,157	3,015,000	2,200,000	938,125	(2,076,875)
TOTAL OPERATING EXPENSES	3,310,759	3,762,123	6,785,084	6,011,442	5,021,161	(1,763,923)
OPERATING INCOME BUDGET BASIS	1,045,990	788,970	(2,161,472)	(1,322,647)	19,114	2,180,586
NON OPERATING REVENUE/(EXPENSES)						
INVESTMENT INCOME (LOSS)	133,314	58,019	75,000	75,000	55,000	(20,000)
TRANSFERS OUT	-	-	-	-	-	-
INTEREST EXPENSE	(74,302)	(55,321)	(50,800)	(50,800)	(41,350)	9,450
BOND PRINCIPAL	(300,000)	(310,000)	(315,000)	(315,000)	(325,000)	(10,000)
TOTAL NON OPERATING REVENUE (EXPENSES)	(240,988)	(307,302)	(290,800)	(290,800)	(311,350)	(20,550)
CHANGE IN NET POSITION (BUDGET BASIS)	805,002	481,668	(2,452,272)	(1,613,447)	(292,236)	2,160,036
ADJUSTMENTS TO GAAP BASIS	2020 ACT	2021 ACT	2022 BUDG	2022 PROJ	2023 BUDG	23/22 VAR
CAPITALIZE ASSETS	-	-	-	-	-	-
DEPRECIATION/AMORTIZATION EXPENSE	(533,276)	(513,557)	-	-	-	-
BOND PRINCIPAL & AMORTIZATION EXPENSE	300,000	298,623	-	-	-	-
PENSION EXPENSE - IMRF	11,317	(8,064)	-	-	-	-
TOTAL ADJUSTMENTS TO GAAP BASIS	(221,959)	(222,998)	-	-	-	-
CHANGE IN NET POSITON GAAP BASIS	583,043	258,670	(2,452,272)	(1,613,447)	(292,236)	2,160,036
CHANGE IN NVESTMENT IN CAPITAL ASSETS	233,282	214,986	-	-	-	-
UNRESTRICTED NET POSTION, MAY 1	3,644,933	4,461,258	4,934,914	4,934,914	3,321,467	(1,613,447)
UNRESTRICTED NET POSITION, APRIL 30	4,461,258	4,934,914	2,482,642	3,321,467	3,029,231	546,589
CASH FLOW SUMMARY	2020 ACT	2021 ACT	2022 BUDG	2022 PROJ	2023 BUDG	23/22 VAR
BEGINNING CASH AND INVESTMENTS	3,701,888	4,572,345	5,063,737	5,063,737	3,450,290	(1,613,447)
OPERATING INCOME (LOSS)	1,109,118	501,418	(2,452,272)	(1,613,447)	(292,236)	2,160,036
DEPRECIATION/AMORTIZATION	533,276	513,557	-	-	-	-
NON OPERATING REV/(EXP)	(240,988)	(66,698)	-	-	-	-
CURRENT ASSET (INC)/DEC	223,237	(89,127)	-	-	-	-
CURRENT LIAB (DEC)/INC	(454,185)	(69,135)	-	-	-	-
NET DEBT (REPAYMENT)/ISSUANCE	(300,000)	(298,623)	-	-	-	-
NET CAPITAL (PURCHASES)/SALES	-	-	-	-	-	-
NET CHANGE IN CASH AND INVESTMENTS	870,458	491,392	(2,452,272)	(1,613,447)	(292,236)	2,160,036
ENDING CASH AND INVESTMENTS	4,572,345	5,063,737	2,611,465	3,450,290	3,158,054	546,589

WATER FUND SUMMARY CONTINUED...

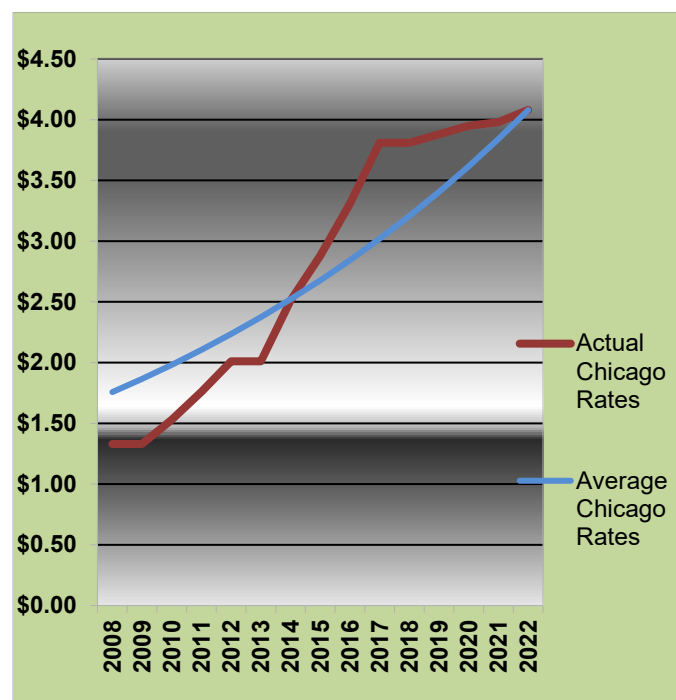
Revenues, Expenses, and Changes in Fund Balance:

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 from 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.

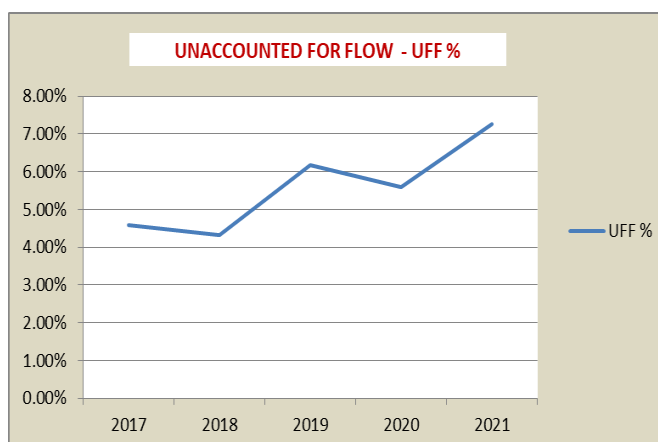
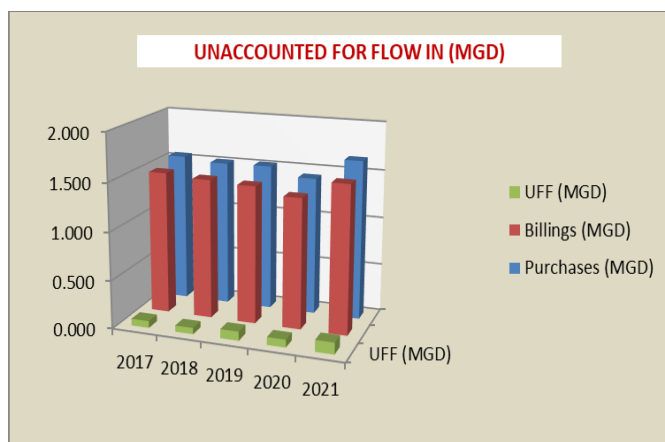
Calendar Year Beginning	Actual Chicago Rates	Chicago Annual Rate Increase	Avg Chicago Rate Increase	Avg Chicago Rate
01/01/07	1.33	0.00%	6.20%	1.76
01/01/08	1.53	15.04%	6.20%	1.87
01/01/09	1.76	15.03%	6.20%	1.98
01/01/10	2.01	14.20%	6.20%	2.10
01/01/11	2.01	0.00%	6.20%	2.24
01/01/12	2.51	24.88%	6.20%	2.37
01/01/13	2.88	14.74%	6.20%	2.52
01/01/14	3.31	14.93%	6.20%	2.68
01/01/15	3.81	15.11%	6.20%	2.84
01/01/16	3.81	0.00%	6.20%	3.02
06/01/17	3.88	1.84%	6.20%	3.21
06/01/18	3.95	1.80%	6.20%	3.41
06/01/19	3.98	0.76%	6.20%	3.62
06/01/20	4.08	2.51%	6.20%	3.84
06/01/21	4.13	1.23%	6.20%	4.08
06/02/22	4.33	4.84%	6.20%	4.33



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 2020 to December 2021, the index increased by 6.6% - the City of Chicago pushed through the max increase of 5% to the Village of McCook who wholesales water to the City of Countryside. McCook passed through the 20 cent/thousand gallon increase and tacked on an additional 3 cents per thousand for a total increase of 4.36% which the City of Countryside 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 expense in the water system is water purchases costs that comprise approximately 55-60% of total system costs. The other primary cost in the system (expensed on the budget basis) are capital outlays. The City performed significant improvements in 2016 including the completion of the water main replacements in the Joliet Road corridor, emergency main replacements on 67th and 71st streets, and the water main relining project adjacent to the Countryside Plaza (retail development) in the LaGrange Road corridor. In FY 2017, the Constance Lane water main replacement project was completed. 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. Part of that project is carrying over in FY 2023 – where a minor draw down is expected.

SEWER FUND - FINANCIAL SUMMARY

OPERATING REVENUES	2020 ACT	2021 ACT	2022 BUDG	2022 PROJ	2023 BUDG	23/22 VAR
SEWER CHARGES	25,946	25,338	25,946	25,946	25,946	-
LATE PENALTIES	66	45	50	50	50	-
INTEREST INCOME	459	25	25	5	10	(15)
TOTAL REVENUES	26,471	25,408	26,021	26,001	26,006	(15)
OPERATING EXPENSES	2020 ACT	2021 ACT	2022 BUDG	2022 PROJ	2023 BUDG	23/22 VAR
SALARIES AND BENEFITS	15,765	16,974	17,635	17,635	17,978	343
MAINTENANCE/OPERATING SUPPLIES	281	2,777	250	-	250	-
PROFESSIONAL FEES	1,380	4,742	1,265	1,265	1,300	35
INFRASTRUCTURE IMPROVEMENTS	29,970	-	12,500	-	12,500	-
TOTAL OPERATING EXPENSES	47,396	24,493	31,650	18,900	32,028	378
OPERATING INCOME BUDGET BASIS	(20,925)	915	(5,629)	7,101	(6,022)	(393)
ADJUSTMENTS TO GAAP BASIS	2020 ACT	2021 ACT	2022 BUDG	2022 PROJ	2023 BUDG	23/22 VAR
CAPITALIZE ASSETS	-	-	-	-	-	-
DEPRECIATION/AMORTIZATION EXPENSE	(68,616)	67,756	-	-	-	-
TOTAL ADJUSTMENTS TO GAAP BASIS	(68,616)	67,756	-	-	-	-
CHANGE IN NET POSITON GAAP BASIS	(89,541)	(67,756)	(5,629)	7,101	(6,022)	(393)
CHANGE IN NVESTMENT IN CAPITAL ASSETS	68,616	68,674	-	-	-	-
UNRESTRICTED NET POSTION, MAY 1	19,744	(1,181)	(263)	(263)	6,838	7,101
UNRESTRICTED NET POSITION, APRIL 30	(1,181)	(263)	(5,892)	6,838	816	6,708
CASH FLOW SUMMARY	2020 ACT	2021 ACT	2022 BUDG	2022 PROJ	2023 BUDG	23/22 VAR
BEGINNING CASH AND INVESTMENTS	27,108	16,481	10,574	10,574	17,675	7,101
OPERATING INCOME (LOSS)	(89,541)	(65,971)	-	7,101	(6,022)	(6,022)
DEPRECIATION/AMORTIZATION	68,616	67,756	-	-	-	-
CURRENT ASSET (INC)/DEC	3,598	958	-	-	-	-
CURRENT LIAB (DEC)/INC	6,700	(8,650)	-	-	-	-
NET CAPITAL (PURCHASES)/SALES	-	-	-	-	-	-
NET CHANGE IN CASH AND INVESTMENTS	(10,627)	(5,907)	-	7,101	(6,022)	(6,022)
ENDING CASH AND INVESTMENTS	16,481	10,574	10,574	17,675	11,653	1,079

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 last decade or so. 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 sewer fund drew down reserves and cash balances on infrastructure improvements in FY 19 and FY 2020. The FY 2022 MWRD Infiltration and Inflow program (I&I) was redirected to the current budget year. Fund balance and cash reserves have accumulated in the fund to cover FY 23 improvements.



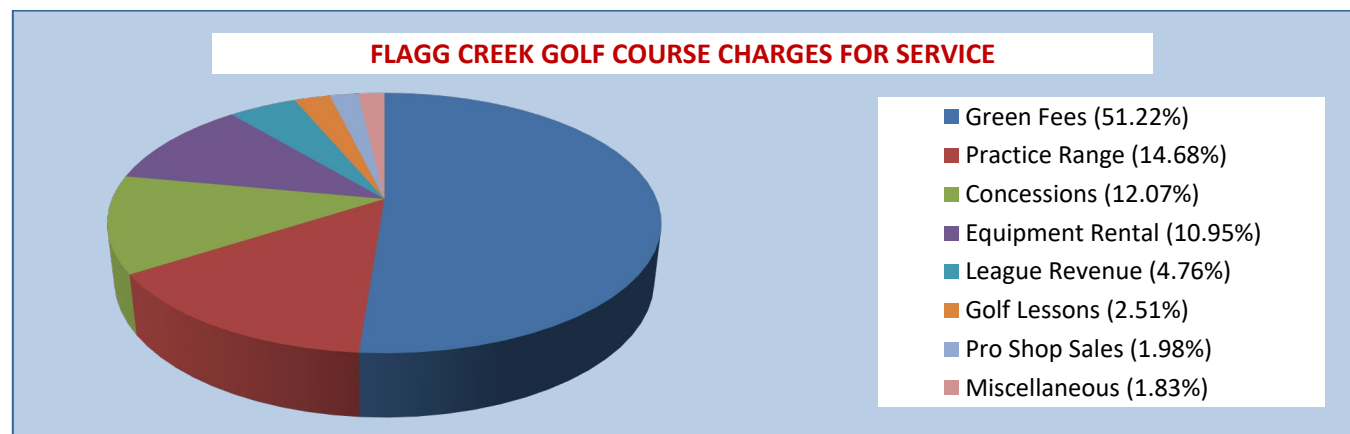
CITY OF COUNTRYSIDE 2023 ANNUAL BUDGET

FLAGG CREEK GOLF COURSE FUND - FINANCIAL SUMMARY

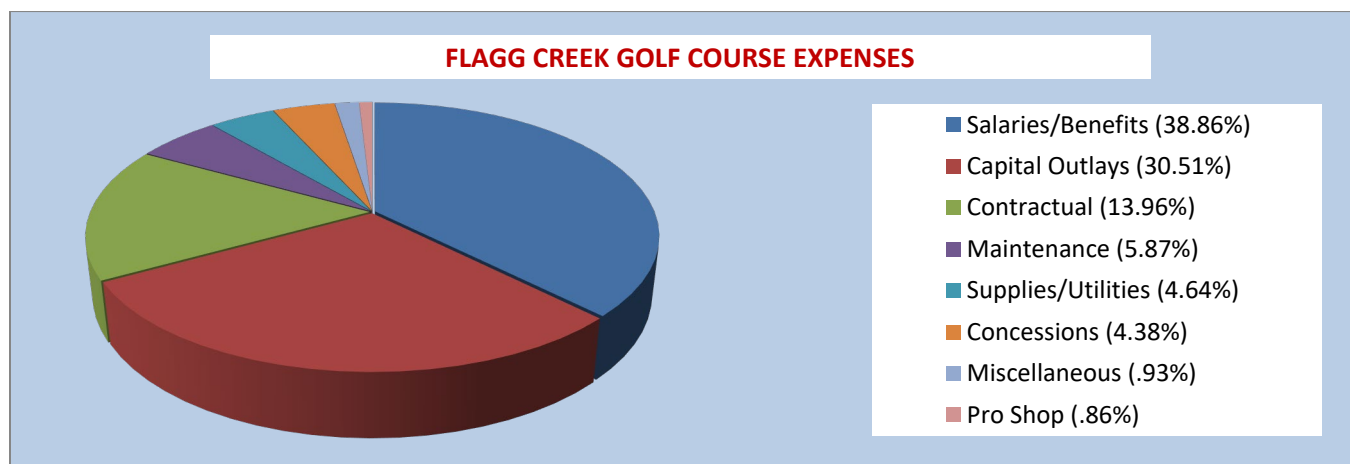
OPERATING REVENUES	2020 ACT	2021 ACT	2022 BUDG	2022 PROJ	2023 BUDG	23/22 VAR
CHARGES FOR SERVICES	720,336	996,565	962,852	1,081,258	1,122,323	159,471
PRACTICE RANGE REVENUE	145,384	202,071	195,500	202,239	231,350	35,850
PRO SHOP REVENUE	23,068	25,684	24,075	31,275	31,250	7,175
CONCESSIONS	193,724	126,259	139,568	189,418	190,150	50,582
TOTAL REVENUES	1,082,512	1,350,579	1,321,995	1,504,190	1,575,073	253,078
OPERATING EXPENSES	2020 ACT	2021 ACT	2022 BUDG	2022 PROJ	2023 BUDG	23/22 VAR
GOLF COURSE	667,674	679,757	776,075	776,000	1,073,155	297,080
PRACTICE RANGE	165	3,110	7,000	9,186	3,500	(3,500)
PRO SHOP	13,090	13,427	17,100	14,109	14,103	(2,998)
CONCESSIONS	148,033	69,460	95,783	117,073	108,393	12,610
MAINTENANCE	250,717	264,208	300,161	283,892	276,423	(23,738)
TOTAL OPERATING EXPENSES	1,079,679	1,029,962	1,196,119	1,200,260	1,475,573	279,454
OPERATING INCOME BUDGET BASIS	2,833	320,617	125,876	303,931	99,500	(26,376)
NON OPERATING REVENUE/(EXPENSES)						
INVESTMENT INCOME	5,297	700	750	687	500	(250)
GAIN (LOSS) ON DISPOSAL OF ASSETS	-	-	-	-	-	-
PROFIT SHARING EXPENSE	-	(245,423)	(126,626)	-	(100,000)	26,626
OTHER NON OPERATING REVENUE (EXPENSE)	-	352	-	-	-	-
TOTAL NON OPERATING REVENUE (EXPENSES)	5,297	(244,371)	(125,876)	687	(99,500)	26,376
CHANGE IN NET POSITION (BUDGET BASIS)	8,130	76,246	-	304,618	-	-
ADJUSTMENTS TO GAAP BASIS	2020 ACT	2021 ACT	2022 BUDG	2022 PROJ	2023 BUDG	23/22 VAR
CAPITALIZE ASSETS/PENSION EXP	16,359	25,558	-	-	-	-
DEPRECIATION EXPENSE	111,430	109,935	-	-	-	-
TOTAL ADJUSTMENTS TO GAAP BASIS	127,789	135,493	-	-	-	-
CHANGE IN NET POSITON GAAP BASIS	135,919	211,739	-	304,618	-	-
CHANGE IN NVESTMENT IN CAPITAL ASSETS	(118,351)	(138,670)	-	-	-	-
UNRESTRICTED NET POSTION, MAY 1	(164,468)	(146,900)	(73,831)	(73,831)	230,787	304,618
UNRESTRICTED NET POSITION, APRIL 30	(146,900)	(73,831)	(73,831)	230,787	230,787	304,618
CASH FLOW SUMMARY	2020 ACT	2021 ACT	2022 BUDG	2022 PROJ	2023 BUDG	23/22 VAR
BEGINNING CASH AND INVESTMENTS	241,423	112,959	497,798	497,798	556,990	59,192
OPERATING INCOME	(89,048)	226,897	-	304,618	-	-
DEPRECIATION	111,430	109,935	-	-	-	-
NON OPERATING REV/(EXP)	2,287	697	-	-	-	-
(INCREASE)/DECREASE IN ASSETS	93,524	35,415	-	-	-	-
INCREASE/(DECREASE) IN LIABILITIES	(150,109)	30,934	-	-	-	-
NET INTERFUND (PAYMENTS)/INCOME	(89,048)	-	(126,626)	(245,426)	(230,000)	(103,374)
NET CAPITAL (PURCHASES)/SALES	(7,500)	(19,039)	-	-	-	-
NET CHANGE IN CASH AND INVESTMENTS	(128,464)	384,839	(126,626)	59,192	(230,000)	(356,626)
ENDING CASH AND INVESTMENTS	112,959	497,798	371,172	556,990	326,990	(297,434)

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 been showing year over year record growth since the onset of the pandemic. During the pandemic demand began exceeding supply and the Advisory Board has been steady raising fee rates for greens fees, cart fees, range bucket prices and a new operating model has been created for concessions. Management also developed a marketing plan to drive more activity online through discounting non-peak tee sheet intervals and the creation of a dynamic pricing model. These revenue adjustments combined with expense side adjustments noted below have led to record profitability for the golf course.



Salaries have been steadily reduced from nearly half of all operating costs a few years ago to less than 39% of total expenses. Labor costs are managed as a level percent of payroll adjusted for seasonality and have been significantly reduced from the new operating model for concessions. Operating surpluses and cash flow for the golf course can be used to support capital projects on a pay as you basis or paid out to the member governments, the City of Countryside and the Pleasant Dale Park District, in the form of profit sharing distributions. The past several years has seen a significant tradeoff between the two options. Significant capital projects are planned in the current budget cycle, which will lead to limited profit sharing distributions this year. In addition, the fund will retain additional reserves this year to help cover this investment. Record amounts of profit sharing dollars were available in the prior year.

COMBINED NON-MAJOR FUNDS - FINANCIAL SUMMARY

REVENUES	2020 ACT	2021 ACT	2022 BUDG	2022 PROJ	2023 BUDG	23/22 VAR
INTERGOVERNMENTAL REVENUES	363,008	478,036	359,468	655,187	704,973	345,505
SALE OF FIXED ASSETS	9,100	-	-	-	-	-
NET INVESTMENT INCOME	3,768	471	250	450	250	-
OPERATING TRANSFERS IN	-	-	-	18,420	18,420	18,420
MISC INCOME	901	56	-	-	-	-
TOTAL REVENUES/OTHER FINANCING SOURCES	376,777	478,563	359,718	674,057	723,643	363,925
EXPENDITURES	2020 ACT	2021 ACT	2022 BUDG	2022 PROJ	2023 BUDG	23/22 VAR
SALARIES AND OVERTIME	-	-	-	-	-	-
EMPLOYEE TRAINING & DEVELOPMENT	-	-	-	-	-	-
CONTRACTUAL AND UTILITIES	29,964	-	5,000	5,000	15,000	10,000
MAINTENANCE AND OPERATING SUPPLIES	-	-	-	-	-	-
PROFESSIONAL FEES	21,176	-	15,000	10,000	15,000	-
CAPITAL OUTLAYS	399,425	-	127,500	127,500	812,676	685,176
OPERATING TRANSFERS OUT	452,500	(100,000)	-	-	-	-
MISCELLANEOUS	-	257	-	-	-	-
TOTAL EXPENSES/OTHER FINANCING USES	903,065	(99,743)	147,500	142,500	842,676	695,176
FUND BALANCE SUMMARY	2020 ACT	2021 ACT	2022 BUDG	2022 PROJ	2023 BUDG	23/22 VAR
BEGINNING UNRESTRICTED FUND BALANCE	526,789	501	578,807	578,807	1,110,364	531,557
COMBINED NON-MAJOR SURPLUS (DEFICIT)	(526,288)	578,306	212,218	531,557	(119,033)	(331,251)
LESS INCREASE IN RESTRICTED FUND BALANCE	-	-	-	-	-	-
ENDING UNRESTRICTED FUND BALANCE	501	578,807	791,025	1,110,364	991,331	200,306
CASH FLOW SUMMARY	2020 ACT	2021 ACT	2020 BUDG	2022 PROJ	2023 BUDG	23/22 VAR
BEGINNING CASH AND INVESTMENTS	523,695	36,121	547,741	547,741	1,079,298	531,557
SURPLUS (DEFICIT) CURRENT YEAR	(526,288)	578,306	212,218	531,557	(119,033)	(331,251)
(INCREASE) DECREASE IN CURR ASSETS	(4,436)	(66,686)	-	-	-	-
INCREASE (DECREASE) IN CURR LIABILITIES	43,150	-	-	-	-	-
NET CHANGE IN CASH AND INVESTMENTS	(487,574)	511,620	212,218	531,557	(119,033)	(331,251)
ENDING CASH AND INVESTMENTS	36,121	547,741	759,959	1,079,298	960,265	200,306

Revenue, Expense, and Fund Balance Analysis:

Combined Non-Major Funds group the activities of the Motor Fuel Tax (MFT) Fund, the Drug Forfeiture Fund, and since last year, the new 55th Street TIF Fund. Intergovernmental revenues consist of motor fuel tax receipts in the MFT Fund, asset seizures in the Drug Forfeiture Fund, and incremental taxes in the TIF Fund. Incremental taxes have grown from the triennial reassessment year in tax year 2020. MFT revenues are reserved for projects at least every other year to accumulate more funds for larger paving projects, which minimizes mobilization costs. Due to this funding practice, the combined funds will show surpluses and subsequent drawdowns depending on project activity. It is projected that the combined funds will accumulate over \$1MM in cash reserves by the end of FY 2022 with a slight draw down in the current budget cycle even after covering new infrastructure investment of over \$800K.



THIS PAGE INTENTIONALLY LEFT BLANK



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 has 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 annually 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 2023-2027 on pages 155 through 172. The projections are updated annually in conjunction with the City's recently completed 15-year capital replacement plans, which represent significant contributions toward the City's long term planning discipline.

DEBT PROFILE, SCHEDULES, AND SUMMARIES CONTINUED...

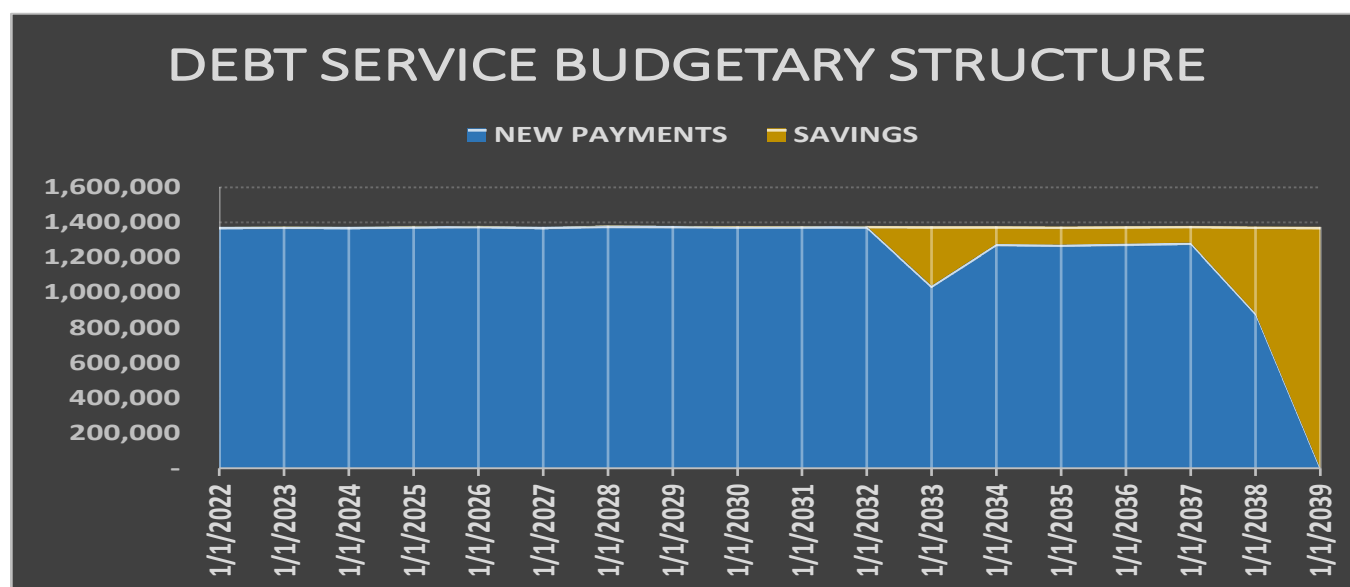
Series 2021A Bonds:

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 Project 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 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 has 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 six 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.



The debt service on all general purpose bonds is covered by the general fund through sustainable operating cash flows from diversified tax and fee receipts. These annual debt service levels and longer-term debt structure help the City achieve the strategic priority of meeting all primary operating obligations without the use of a property tax levy and thus provide above market program/service delivery to the residents and business community served within the City.

DEBT PROFILE, SCHEDULES, AND SUMMARIES CONTINUED...

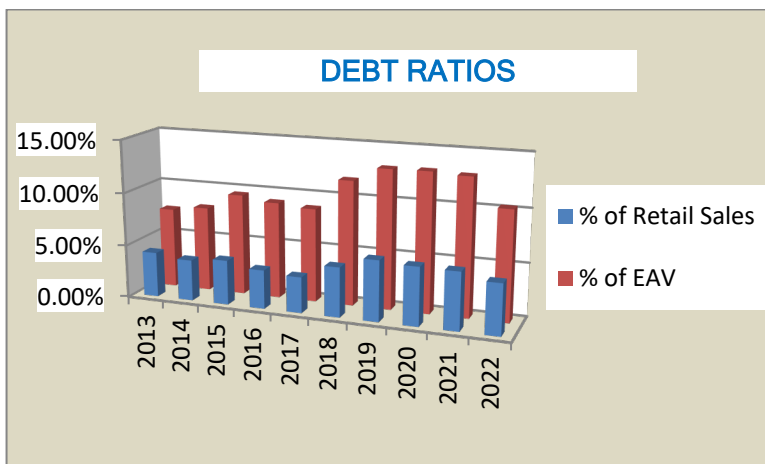
The chart below depicts the outstanding debt for the primary government through fiscal year end 2022.

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*
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%	6,718
2021	38,215,000	-	1,670,000	39,885,000	5.43%	12.94%	6,766
2022	36,880,000	-	1,355,000	38,235,000	4.79%	10.33%	5,956

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 the last eight consecutive tax years 2014-2021 (through the current budget), the City eliminated the tax levy as operating cash flows in primary operating funds have been proven sufficient to cover all City expenses and obligations.

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.

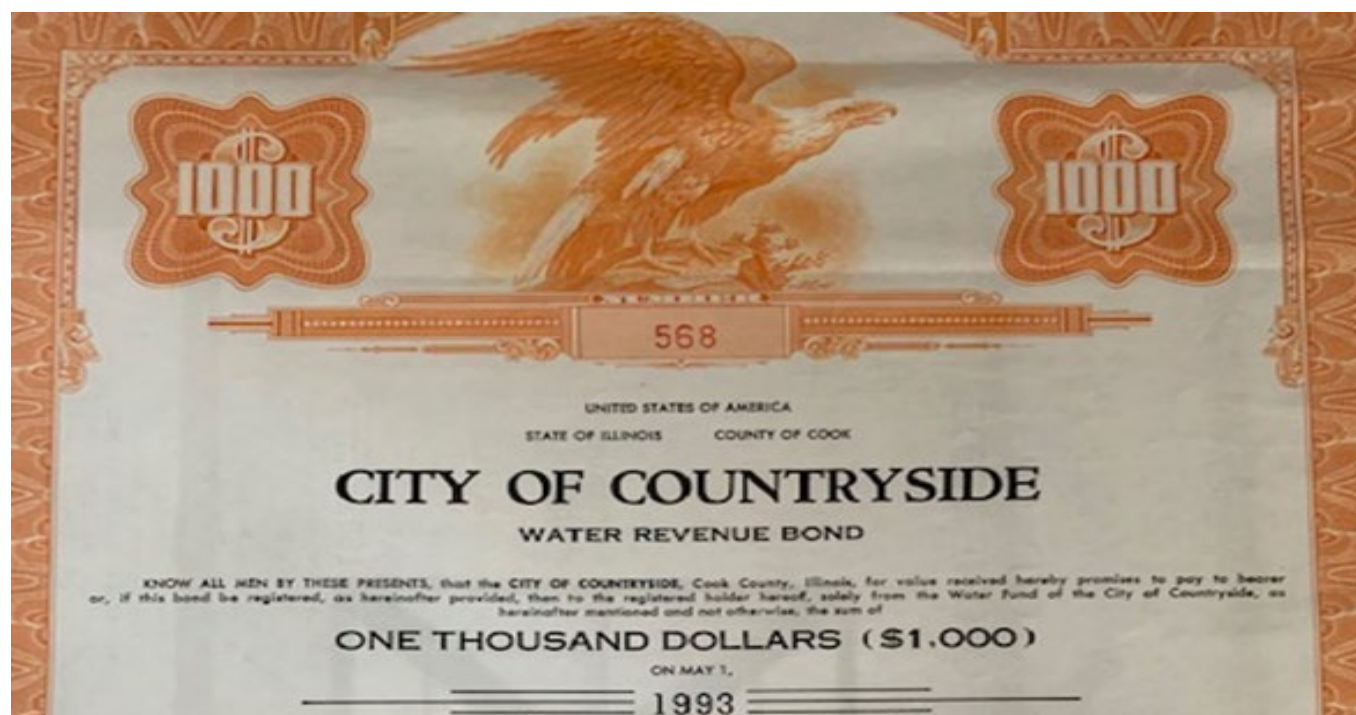


Fiscal Year Ended	% of Taxable Retail Sales	% of EAV	Per Capita*
2013	4.25%	7.58%	3,996
2014	3.87%	8.01%	3,902
2015	4.20%	9.55%	4,351
2016	3.66%	9.10%	4,049
2017	3.39%	8.83%	3,783
2018	4.69%	11.75%	5,332
2019	5.71%	13.07%	6,876
2020	5.49%	13.12%	6,719
2021	5.43%	12.94%	6,766
2022	4.79%	10.33%	5,956

DEBT PROFILE, SCHEDULES, AND SUMMARIES CONTINUED...

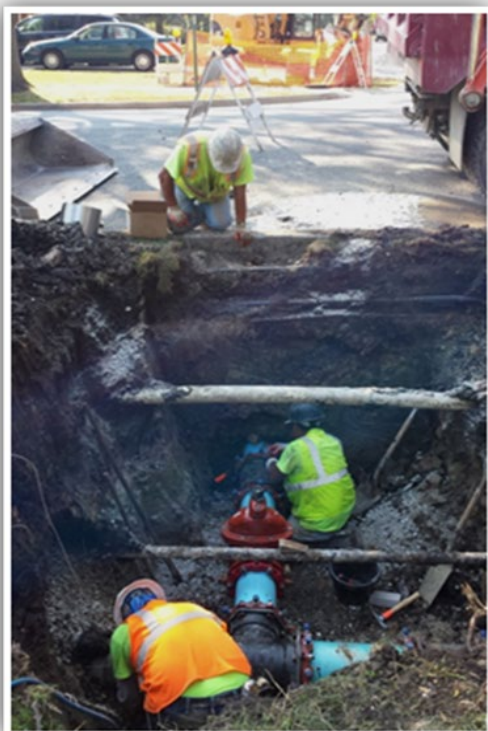
The following chart summarizes several key components of the debt structure including the new debt issuance (prior budget cycle) used to refund and accelerate repayment of higher rate debt which created net economic value to the City. The schedule also includes principal and interest payments as well 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 future potential exempt issue refunding opportunities that may present themselves within the business cycle.

FY	PRINC	INT	TOTAL	% RETIRED	FY	PRINC	INT	TOTAL	% RETIRED
2023	1,697,500	712,532	2,410,032	5%	2036	1,670,000	495,775	2,165,775	57%
2024	1,370,000	694,996	2,064,996	8%	2037	1,725,000	468,325	2,193,325	66%
2025	1,405,000	677,400	2,082,400	12%	2038	1,385,000	77,475	1,462,475	65%
2026	1,425,000	668,156	2,093,156	16%	2039	545,000	58,425	603,425	67%
2027	1,445,000	657,907	2,102,907	20%	2040	970,000	47,525	1,017,525	69%
2028	1,470,000	646,200	2,116,200	24%	2041	750,000	28,125	778,125	71%
2029	1,495,000	632,914	2,127,914	28%	2042	750,000	14,063	764,063	73%
2030	1,525,000	618,409	2,143,409	32%	2043	1,405,000	362,500	1,767,500	77%
2031	1,555,000	602,797	2,157,797	36%	2044	2,035,000	311,569	2,346,569	82%
2032	1,590,000	584,503	2,174,503	40%	2045	2,110,000	237,800	2,347,800	88%
2033	1,290,000	565,140	1,855,140	44%	2046	2,185,000	161,313	2,346,313	94%
2034	1,565,000	548,025	2,113,025	48%	2047	2,265,000	82,106	2,347,106	100%
2035	1,615,000	522,325	2,137,325	52%					
TOTALS						37,242,500	10,476,304	47,718,804	



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, strategic water meter/transmittal unit replacement projects involve material aggregate dollar amounts and are considered non-routine outlays (not annually reoccurring expenditures).

Individually, these large meters replacements do not meet the \$5,000 threshold and therefore are not capitalized. However, for budget purposes, the City shows meter replacement programs as a "capital outlay" to segregate this material expenditure from normal ongoing operating and maintenance costs. An additional example would be the budgeted capital outlays for the Golf Course that involve the replacement of several Golf Carts priced at approximately \$3,500 per unit. When 5 to 10 carts are purchased in a given year, non-routine material outlays in the \$17,500 to \$35,000 range are incurred although each cart does not meet the \$5,000/piece threshold for Audit purposes.



CAPITAL IMPROVEMENT PLAN SUMMARIES CONTINUED...

Historical infrastructure investment in governmental activities are primarily related to street resurfacing projects, other infrastructure investment, and capital equipment/vehicle replacements utilized in the City's public safety and public works operations. The City has a defined process for identifying current budget cycle projects/investments and participates in multi-year planning processes to identify potential projects and investments over a 5-15 year time horizon based on the asset classes of the proposed capital investments. The project selection for the current budget cycle for governmental activities are identified in the first chart below for fiscal year 2023. The chart also identifies potential capital investments over the subsequent four-year period ending with fiscal year 2027, which comprises the five-year plan.

The current budget cycle investment is based largely on projected pay as you go funding constraints in the general fund as supplemented by available capital grant funding from various State and Federal Agencies as well as motor fuel tax reserves that are utilized to fund the street resurfacing projects every other year or at the discretion of the City Council.

SUMMARY CAPITAL PLAN - GOVERNMENTAL ACTIVITIES (FY 2023-FY 2027)					
	2023	2024	2025	2026	2027
GOVERNMENTAL ACTIVITIES					
Street Resurfacing Projects	660,676	523,340	1,011,150	525,324	573,890
Streetscape Projects (ITEP/STP)	444,825	250,000	250,000	-	-
MWRD Green Infrastructure	551,000	-	-	-	-
DPW Equipment	409,098	225,000	160,000	150,000	70,000
Police Equipment/Vehicles	102,000	31,304	102,391	110,464	100,220
Drainage Improvements	50,000	-	-	-	-
Total Governmental	2,217,599	1,029,644	1,523,541	785,788	744,110
Less Capital Grants	(507,000)	(200,000)	(200,000)	-	-
Net City Investment	1,710,599	829,644	1,323,541	785,788	744,110

The City engineer, in conjunction with the Public Works Superintendent performs an annual street conditions assessment, which is used to update the five-year street resurfacing plan. This plan is presented first to the Infrastructure Committee for their concurrence with the proposed project schedule with the final decision resting with the City Council for the current budget year. After the current year project is approved through the final budget/appropriations ordinance, the project undergoes a competitive bid and award process in accordance with the Illinois Municipal code. With respect to future projects, the five year plan is revisited annually in this manner and is adjusted based on an updated conditions assessment report, availability of materials, prevailing labor costs, and other relevant considerations. The most current five-year resurfacing program is detailed in a separate schedule to follow on the next page.

Other infrastructure projects include the streetscape improvement programs, and state road/infrastructure improvement projects within the City, which are typically selected in conjunction with available grant funding and project schedule coordination with the Illinois Department of Transportation (IDOT) within the State approved five year letting schedule. Other infrastructure projects also include storm sewer improvements/mitigation projects, which are coordinated with the Metropolitan Water Reclamation District (MWRD), which has regulatory authority over the City, and other Districts within its jurisdiction.

CAPITAL IMPROVEMENT PLAN SUMMARIES CONTINUED...

With respect to capital equipment/vehicle replacements utilized in the City's public safety and public works operations, these projects are selected upon a review and analysis of the annually updated 15-year capital replacement plans put together by the respective department heads in conjunction with the finance department. This planning process was created two budget cycles ago to address concerns that equipment/vehicle replacement requests were being made outside of a more robust planning process which seeks to cover the life cycle of the capital assets with useful lives of 15 years or less.

City officials requested a process going forward that inventoried all capital assets according to the year the asset was placed in service, the useful life of each asset, and the identification of annual maintenance costs given the current condition of the asset. The ultimate goal of the process was to identify the specific replacement criterion/timelines for each asset based on a set of relevant qualitative/quantitative factors such as the age of the asset, maintenance burden, importance to the efficient operation of the department, safety issues, and/or hard caps placed on vehicle mileage or machine hours for specific assets.

Please see the 15-year capital replacement plans for the Police and Public Departments approved by the Finance Committee following the detailed schedules for the 5-year street resurfacing plan.

SUMMARY STREET RESURFACING PLAN THROUGH FY 2027			
Resurfacing Plan Summary	Area (SqYd)	Improvement Type	Costs
FY 2023			
Longview Drive (South) - Brainard Ave to 59th St	4,233	Resurface Spot C&G	169,333
Longview Drive (North) - 59th St to Brainard Ave	7,062	Resurface Spot C&G	303,676
59th Street - Brainard Ave to Kensington Ave	3,567	Resurface Spot C&G	142,667
Natasha Court - Willow Springs to East Limit	900	Resurface Spot C&G	45,000
SUBTOTAL	15,762		660,676
FY 2024			
Sunset Ave - 71st St to Stalford Rd	10,333	Resurface Spot C&G	439,167
67th Street - Sunset Ave to East Limit	1,981	Resurface Spot C&G	84,174
SUBTOTAL	12,314		523,340
FY 2025			
Dansher Road - 55th St to North Limit	8,025	Widening & Full C&G	1,011,150
SUBTOTAL	8,025		1,011,150
FY 2026			
Kensington Avenue - Joliet Rd to North Limit	2,520	Resurface Spot C&G	119,700
57th Street - Kensington Ave to LaGrange Rd	6,473	Resurface Spot C&G	307,457
Catherine Avenue - South End to 57th St	1,033	Resurface Spot C&G	49,083
Ashland Avenue - South End to 57th St	1,033	Resurface Spot C&G	49,083
SUBTOTAL	11,059		525,324
FY 2027			
Kensington Avenue - Plainfield Rd to 54th St	1,633	Resurface Spot C&G	81,667
Ashland Avenue - 55th St to Plainfield Rd	1,550	Resurface Spot C&G	77,500
6th Avenue - 55th St to Plainfield Rd	3,750	Resurface Spot C&G	187,500
Lorraine Drive - Rosemary Ct to Rose Ave	1,726	Resurface Spot C&G	105,276
Rose Court - South End to 58th St	611	Resurface Spot C&G	32,278
Rose Avenue - Lorraine Dr to 58th St	1,470	Resurface Spot C&G	89,670
SUBTOTAL	10,740		573,890

CAPITAL IMPROVEMENT PLAN SUMMARIES CONTINUED...

POLICE DEPARTMENT VEHICLE REPLACEMENT SCHEDULE (FISCAL YEARS 2023-2037)

Car #	Year / Current Make or Anticipated Replacement	Date Placed in Service	Mileage	Est Useful Life	Maint		FYE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027	YRS 1-5 TOTALS	YRS 6-10 TOTALS	YRS 11-15 TOTALS
					Costs 2Yr Avg	CAPEX								
94	2017 Explorer (ALPR)	02-27-17	153,590	5 YRS	5,291	48,729	-	-	-	-	-	48,729	-	-
	2016 Expedition XL	04-30-16	104,279	5 YRS	1,895	49,947	-	-	-	-	-	49,947	-	-
98	2013 Taurus (Black)	03-29-12	123,563	10 YRS	1,353	-	31,304	-	-	-	-	31,304	-	-
91	2020 Explorer	02-19-20	35,104	5 YRS	2,154	-	-	51,195	-	-	-	51,195	-	-
93	2020 Explorer	02-19-20	40,474	5 YRS	814	-	-	51,195	-	-	-	51,195	-	-
95	2020 Explorer	02-19-20	44,247	5 YRS	4,689	-	-	-	52,475	-	-	52,475	-	-
104	2016 Explorer Chief	04-30-16	52,593	10 YRS	308	-	-	-	57,988	-	-	57,988	-	-
102	2016 Explorer Deputy Chief	04-12-16	57,176	10 YRS	800	-	-	-	-	46,433	-	46,433	-	-
90	2021-2022 Explorer PD Hybrid	FY 2022	75	5 YRS	-	-	-	-	-	-	53,787	53,787	-	-
96	2021-2022 Explorer PD Hybrid	FY 2022	1,244	5 YRS	-	-	-	-	-	-	-	-	55,132	-
94	2022-2023 Explorer PD Hybrid	FY 2023	-	5 YRS	-	-	-	-	-	-	-	-	55,132	-
99	2023-2024 Explorer PD Hybrid	FY 2024	-	5 YRS	-	-	-	-	-	-	-	-	56,510	-
91	2024-2025 Explorer PD Hybrid	FY 2025	-	5 YRS	-	-	-	-	-	-	-	-	57,923	-
93	2024-2025 Explorer PD Hybrid	FY 2025	-	5 YRS	-	-	-	-	-	-	-	-	57,923	-
95	2025-2026 Explorer PD Hybrid	FY 2026	-	5 YRS	-	-	-	-	-	-	-	-	59,371	-
90	2026-2027 Explorer PD Hybrid	FY 2027	-	5 YRS	-	-	-	-	-	-	-	-	60,855	-
97	2021-2022 Escape Hybrid	FY 2022	5,700	10 YRS	-	-	-	-	-	-	-	-	39,094	-
96	2027-2028 Explorer PD Hybrid	FY 2028	-	5 YRS	-	-	-	-	-	-	-	-	-	62,377
94	2027-2028 EExplorer PD Hybrid	FY 2028	-	5 YRS	-	-	-	-	-	-	-	-	-	62,377
98	2022-2033 Escape Hybrid	FY 2023	-	10 YRS	-	-	-	-	-	-	-	-	-	41,073
99	2028-2029 Explorer PD Hybrid	FY 2029	-	5 YRS	-	-	-	-	-	-	-	-	-	63,936
91	2029-2030 Explorer PD Hybrid	FY 2030	-	5 YRS	-	-	-	-	-	-	-	-	-	65,534
93	2029-2030 Explorer PD Hybrid	FY 2030	-	5 YRS	-	-	-	-	-	-	-	-	-	65,534
95	2030-2031 Explorer PD Hybrid	FY 2031	-	5 YRS	-	-	-	-	-	-	-	-	-	55,132
104	2025-2026 Explorer Chief	FY 2026	-	10 YRS	-	-	-	-	-	-	-	-	-	57,988
102	2026-2027 Explorer Deputy Chief	FY 2027	-	10 YRS	-	-	-	-	-	-	-	-	-	59,438
90	2031-2032 Explorer PD Hybrid	FY 2032	-	5 YRS	-	-	-	-	-	-	-	-	-	68,852
FYE SUBTOTALS						98,676	31,304	102,391	110,464	100,220	344,379	441,939	602,241	

ESDA 2002 Ford Explorer	06-09-05	71,383	---	439	-	-	-	-	-	-	-	-	-	-
-------------------------	----------	--------	-----	-----	---	---	---	---	---	---	---	---	---	---

* ESTIMATED USEFUL LIFE FOR MARKED PATROL UNITS = 125,000 MILES OR 5 YEARS

* AVERAGE PATROL CAR MILEAGE IS 25,000 ANNUALLY.

* EXTENDED WARRANTIES ARE GOOD FOR \$100,000 OR 5 YEARS.

* ACTUAL COSTS FOR NEW FORD EXPLORER POLICE INTERCEPTOR HYBRID = \$37,540 (FUTURE PRICE ESTIMATED @ 2.5% ANNUAL INFLATION).

* ACTUAL COSTS FOR NEW FORD ESCAPE HYBRID = \$27,040 (FY 2022 PRICING - FUTURE PRICE ESTIMATED @ 2.5% ANNUAL INFLATION).

* UP-FIT FOR MARKED VEHICLES IS \$10,000 AND \$3,500 FOR ADMIN/INVESTIGATIONS VEHICLES (FUTURE PRICE ESTIMATED @ 2.5% ANNUAL INFLATION).

CAPITAL IMPROVEMENT PLAN SUMMARIES CONTINUED...

PUBLIC WORKS DEPARTMENT VEHICLE/EQUIPMENT REPLACEMENT SCHEDULE (FISCAL YEARS 2023-2037)

Unit #/Desc	Year and Model	Date Placed in Service	Est Useful Life	Age @ Replace	FYE 2023 CAPEX	FYE 2024 CAPEX	FYE 2025 CAPEX	FYE 2026 CAPEX	FYE 2027 CAPEX	5 YEAR TOTALS	YRS 6-10 TOTALS	YRS 11-15 TOTALS
#104P	1991 Ford 8000 Dump Truck	09/13/91	20 YRS	31 YRS	150,000	-	-	-	-	150,000	-	-
Tractor	1998 John Deer 455	04/08/98	10 YRS	25 YRS	20,000	-	-	-	-	20,000	-	-
Tractor	1988 John Deer 855	04/01/88	20 YRS	35 YRS	50,000	-	-	-	-	50,000	-	-
Trackless Tractor	2022 Trackless Tractor	06/01/22	20 YRS	N/A	189,098	-	-	-	-	-	-	-
#113	1989 F-700 Ford Hiranger	04/03/89	20 YRS	34 YRS	-	160,000	-	-	-	160,000	-	-
Water Truck	2008 F250 Ford Pickup Truck	02/28/08	10 YRS	16 YRS	-	35,000	-	-	-	35,000	-	-
Mower GS75 #1	2000 Walk Behind John Deer	04/30/00	10 YRS	24 YRS	-	15,000	-	-	-	15,000	-	-
Mower GS75 #2	2000 Walk Behind John Deer	04/30/00	10 YRS	24 YRS	-	15,000	-	-	-	15,000	-	-
#112	2005 CASE Loader	07/15/05	20 YRS	20 YRS	-	-	65,000	-	-	65,000	-	-
Chipper #2	2003 Mobark Tornado 13	07/29/03	10 YRS	21 YRS	-	-	70,000	-	-	70,000	-	-
Pick Up Truck	2008 Ford Ranger	04/30/08	10 YRS	17 YRS	-	-	25,000	-	-	25,000	-	-
#102	2010 International Dump Truck	08/20/09	10 YRS	16 YRS	-	-	-	150,000	-	150,000	-	-
Tractor	2012 John Deer X748 Ultimate	11/14/12	10 YRS	14 YRS	-	-	-	-	70,000	70,000	-	-
#103	2012 International Dump Truck	04/25/12	10 YRS	16 YRS	-	-	-	-	-	-	150,000	-
#107	2012 F-250	08/22/12	10 YRS	16 YRS	-	-	-	-	-	-	35,000	-
#100	2014 F-350 Pickup Truck	10/30/13	10 YRS	17 YRS	-	-	-	-	-	-	35,000	-
#104	2015 International Dump Truck	12/23/14	10 YRS	16 YRS	-	-	-	-	-	-	150,000	-
Leaf Vacuum #1	2016 Dinkmar	11/11/16	10 YRS	15 YRS	-	-	-	-	-	-	47,787	-
#101	2017 F-350 Dump Truck	04/12/17	10 YRS	15 YRS	-	-	-	-	-	-	35,000	-
#106	2022 Elgin Pelican Sweeper	05/25/21	10 YRS	10 YRS	-	-	-	-	-	-	300,820	-
Chipper #1	2018 Mobark Beaver M15RX	05/31/18	15 YRS	15 YRS	-	-	-	-	-	-	-	70,000
Water Van	2018 Transit Van	09/30/17	10 YRS	15 YRS	-	-	-	-	-	-	-	28,000
Tractor	JD 455 or equivalent		10YRS	10YRS	-	-	-	-	-	-	-	25,602
#115	2019 F-250 Pickup Truck	10/02/19	10 YRS	14 YRS	-	-	-	-	-	-	-	35,000
#117	2019 F-250 Pickup Truck	10/02/19	10 YRS	14 YRS	-	-	-	-	-	-	-	35,000
Water Truck	F-250 or equivalent		10 YRS	10 YRS	-	-	-	-	-	-	-	44,803
Mower GS75 #1	JD Walk Behind or Equivalent		10 YRS	10YRS	-	-	-	-	-	-	-	19,201
Mower GS75 #2	JD Walk Behind or Equivalent		10 YRS	10YRS	-	-	-	-	-	-	-	19,201
#105	2020 International Dump Truck	08/14/19	10 YRS	15 YRS	-	-	-	-	-	-	-	150,000
Skid Steer	2020 Cat 262D3	12/11/19	10 YRS	15 YRS	-	-	-	-	-	-	-	55,000
Chipper #2	Mobark Tornado 13 or equivalent		10 YRS	10 YRS	-	-	-	-	-	-	-	89,606
Pick Up Truck	Ford Ranger or equivalent		10 YRS	10 YRS	-	-	-	-	-	-	-	32,002
#102	I'ntl DumpTruck or equivlanet		10 YRS	10 YRS	-	-	-	-	-	-	-	192,013
Tractor	JD X749 or equivalent		10 YRS	10 YRS	-	-	-	-	-	-	-	89,606

FYE SUBTOTALS	409,098	225,000	160,000	150,000	70,000	825,000	753,607	481,807
----------------------	----------------	----------------	----------------	----------------	---------------	----------------	----------------	----------------

SUV	2013 Ford Explorer	04/30/13	10 YRS	* Out of Service Asset as FY 2023
105P Backup	1994 Ford 8000 Dump Truck	02/23/94	10 YRS	* Out of Service Asset as FY 2023
102P Not in Use	1985 Ford 8000 Dump Truck	12/15/85	25 YRS	* Out of Service Asset as FY 2023
103P Not in Use	1985 Ford 8000 Dump Truck	12/15/85	25 YRS	* Out of Service Asset as FY 2023
Leaf Vacuum #2	1999 Giant-Vac	06/24/98	10 YRS	* Out of Service Asset as FY 2023

* USEFUL LIFE ESTIMATES ARE BASED ON DATA IN THE CITY'S ACCOUNTING SYSTEM.

* ASSETS WITH 10 YR USEFUL LIVES COULD BE EXTENDED TO 12-15 YRS WITH PROPER MAINTENANCE.

CAPITAL IMPROVEMENT PLAN SUMMARIES CONTINUED...

While the preceding charts focused on capital asset replacement schedules and project selection criteria for governmental activities, the following chart and related analysis focuses on the summary funding plan for these proposed capital outlays for the current budget cycle through fiscal year 2027.

SUMMARY CAPITAL PLAN FUNDING ANALYSIS - GOVERNMENTAL (FY 2023-2027)					
	2023	2024	2025	2026	2027
GOVERNMENTAL ACTIVITIES					
Beginning Cash Reserves	8,846,025	9,433,369	10,349,246	11,372,376	12,161,587
Net Cash Flow before Capital (2)	1,637,267	1,745,521	1,996,671	1,574,999	1,482,662
Less Capital Outlays	(1,710,599)	(829,644)	(1,323,541)	(785,788)	(744,110)
Plus MFT Funding	660,676	-	350,000	-	350,000
Ending Cash Reserves (Drawdown)	9,433,369	10,349,246	11,372,376	12,161,587	13,250,139
Ending Reserves as % of Expenses	60.43%	70.56%	75.17%	79.84%	87.40%

As previously noted, the five year capital plan sizing and project selection is constrained by forecasted pay as you go funding availability as supplemented by capital grants available from Federal and State sources and as supplemented by accumulated reserves in the motor fuel tax fund which are used periodically to support the street resurfacing program. Also reflected above, and as previously stated, a sustainable and diversified tax and fee base structure in the general fund, as supplemented by other available resources, appear to be sufficient to cover the projected capital plan without the use of a property tax levy. Thus, the long-term plan and related results over the forward five-year horizon continue to support several important strategic priorities of the primary government including but not limited to prudent financial management, financial flexibility, and the achievement of above market program/service delivery.

SUMMARY CAPITAL PLAN - BUSINESS TYPE ACTIVITIES (FY 2023-FY 2027)					
	2023	2024	2025	2026	2027
BUSINESS TYPE ACTIVITIES					
LaGrange - 55th to 53rd	560,625				
Soehrman Park	142,500				
Commercial Meter Replacements	235,000				
Joliet Road - Brainard to LaGrange	-	1,780,000			
Dansher Road	-	-	1,176,000	-	-
Sunset Avenue (Water Main)	-	-	-	1,134,000	-
61st Pl - Brainard to Kensington					355,475
Kensington - Joliet to 61st Pl					231,575
Total Infrastructure Costs	938,125	1,780,000	1,176,000	1,134,000	587,050
Net City Investment	938,125	1,780,000	1,176,000	1,134,000	587,050

CAPITAL IMPROVEMENT PLAN SUMMARIES CONTINUED...

The preceding chart summarizes the five-year capital plan for the business type activities of the City. The projects consist mostly of water main replacement projects although the current budget cycle is also supplemented with the large commercial meter replacement project. The large meter replacement project was selected to significantly reduce water loss in the system. Water main replacement projects are selected in a similar fashion to the street resurfacing program. The City Engineer in conjunction with the Public Works Superintendent and the Lead Water Operator perform a conditions assessment of all water mains in the City. The assessment considers the year the asset was placed in service, the projected useful life of each asset, and maintenance costs incurred on breaks and repairs within the system. Aging mains and/or mains with high repairs costs within a recent look back period are prioritized for replacement.

The analysis is quantified in the engineer's conditions assessment report and utilized to put together a 15-year water main replacement schedule. The report and its findings are first presented to the Infrastructure Committee to determine project selection with a recommendation to the City Council. After the current budget cycle projects are selected and approved by the City Council through the appropriations ordinance, the project is competitively bid and awarded in accordance with the Illinois Municipal Code. With respect to future projects, the long term capital plan is revisited annually in this manner and is adjusted based on an updated conditions assessment report, availability of materials, prevailing labor costs, and other relevant considerations. The most current schedule is reflected below.

WATER MAIN CAPITAL IMPROVEMENTS PLAN (FISCAL YEARS 2023-2038)

Street	Current	New	Length (In. Ft.)	FYE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027	YRS 1-5	YRS 6-10	YRS 11-15
	Main (In.)	Main (In.)		CAPEX	CAPEX	CAPEX	CAPEX	CAPEX	TOTALS	TOTALS	TOTALS
LaGrange Road - 55th St to 53rd St	8	12	1725	560,625	-	-	-	-	560,625	-	-
Soehrman Park - Hillsdale Rd to Willow Springs Rd	6	8	500	142,500	-	-	-	-	142,500	-	-
Large Meter Replacement Project	NA	NA	NA	235,000	-	-	-	-	235,000	-	-
Joliet Road - Brainard Ave to 1000' W of LaGrange Rd	8	12	1800	-	720,000	-	-	-	720,000	-	-
Joliet Road - Brainard Ave to 1000' W of LaGrange Rd	16	20	2000	-	1,060,000	-	-	-	1,060,000	-	-
Dansher Rd - 55th St to North Cul-de-Sac	10	12	2800	-	-	1,176,000	-	-	1,176,000	-	-
Sunset Ave - 71st St to Stalford Rd	6	12	3150	-	-	-	1,134,000	-	1,134,000	-	-
61st Place - Brainard Ave to Kensington Ave	6	8	1205	-	-	-	-	355,475	355,475	-	-
Kensington Avenue - Joliet Rd to 61st Pl	8	8	785	-	-	-	-	231,575	231,575	-	-
Plainfield Road - 9th Ave to East Ave	8 & 10	12	1520	-	-	-	-	-	-	532,000	-
East Avenue - 55th St to Plainfield Rd	10	12	2520	-	-	-	-	-	-	1,008,000	-
Spring Avenue - 55th St to North Limit	6	8	425	-	-	-	-	-	-	136,000	-
Plainfield Road - Spring Ave to Catherine Ave	6	6	790	-	-	-	-	-	-	276,500	-
Kensington Avenue - Plainfield Rd to 53rd St	6	8	1120	-	-	-	-	-	-	358,400	-
67th Street - Dawn Ave to East Cul-de-Sac	8	12	1450	-	-	-	-	-	-	536,500	-
Merry Court Loop - 39th St to Kensington Ave	6	8	675	-	-	-	-	-	-	229,500	-
Catherine Avenue - South End to 57th St	6	8	675	-	-	-	-	-	-	236,250	-
Ashland Avenue - South End to 57th St	6	8	675	-	-	-	-	-	-	236,250	-
Madison Ave - South End to 57th St	6	8	350	-	-	-	-	-	-	122,500	-
Longview Drive (South) - Brainard Ave to 59th St	6	8	1450	-	-	-	-	-	-	-	522,000
Joliet Road - Willow Springs Rd to Brainard Ave	12	12	2975	-	-	-	-	-	-	-	1,636,250
Willow Springs Road - Maplewood Rd to Joliet Rd	12	12	2400	-	-	-	-	-	-	-	1,380,000
Willow Springs Road - 5th Ave Cutoff to Maplewood Rd	12	12	2515	-	-	-	-	-	-	-	1,496,425
TOTALS				938,125	1,780,000	1,176,000	1,134,000	587,050	5,615,175	3,671,900	5,034,675

CAPITAL IMPROVEMENT PLAN SUMMARIES CONTINUED...

While the preceding chart focused on capital asset replacement schedules and project selection criteria for the business type activities of the City, the following chart and related analysis focuses on the summary funding plan for these proposed capital outlays for the current budget cycle through fiscal year 2027.

SUMMARY CAPITAL PLAN FUNDING ANALYSIS - BUSINESS TYPE (FY 2023-2027)					
	2023	2024	2025	2026	2027
BUSINESS TYPE ACTIVITIES					
Beginning Cash Reserves	3,450,290	3,158,054	2,092,219	1,658,514	1,299,130
Net Cash Flow before Capital	645,889	714,165	742,295	774,616	1,164,209
Less Capital Outlays	(938,125)	(1,780,000)	(1,176,000)	(1,134,000)	(587,050)
Ending Cash Reserves	3,158,054	2,092,219	1,658,514	1,299,130	1,876,289
Reserves as a % of Expenses (Budget Basis)	58.62%	33.28%	28.71%	22.30%	37.40%

The chart above summarizes the funding sources for the capital plan related to business type activities (water fund) in the City. The user charges assessed in the fund are structured at a rate sufficient to cover all operating expenses in addition to providing for approximately \$650,000 to \$750,000 annually to cover pay as you go capital funding. Outlays exceeding this threshold must be covered by either fund balance drawdowns, an increase in user charges from a rate increase, or from debt proceeds. Historically the fund has relied on fund balance drawdowns to cover larger projects while maintaining reserve balances above 50% of budgeted expenses.

As referenced in the City's financial policies, specifically the fund balance policy, the water fund is required to hold 35% of expenses in unrestricted fund balance. In practice, the City typically measures this ratio using cash and investment balances, which is more conservative than fund balance. Also per the policy, if/when projects are undertaken that cause reserve balances to fall below this 35% threshold, the City has three years to bring the reserves back into compliance. As reflected above, significant outlays are reflected in fiscal years 2024 and 2025 that could cause the fund's reserves to fall below the policy guidelines although the projections show these balances being restored to minimum policy levels by fiscal year 2027.

As the long-term capital plan is rolled forward over the next five years the City will continue to analyze the capital project selection and related funding requirements in light of the impact on the fund's reserve balances. If large projects continue to put pressure on ending reserves, the City could consider deferring certain costs, raising rates to increase annual pay as you go funding, or it can consider financing options. It should also be noted that the City's outstanding general obligation bonds, series 2012 would be retired in fiscal year 2026. Beginning in fiscal year 2027, the fund's annual available pay as you go funding will increase to just over \$1.1 million, which will add significantly more budgetary flexibility for the fund.

As noted throughout this document, the City and the Pleasant Dale Park District jointly own and operate the Flagg Creek Golf Course under a Joint Venture structure. In 2014, the City was named the Administrative District of the Course whereby it assumed management oversight of the daily operations, accounting functions, and administration of personnel policies and procedures.

CAPITAL IMPROVEMENT PLAN SUMMARIES CONTINUED...

In addition, the City began implementing long term strategic planning and operating processes designed to achieve the following objectives: (1) Manage and grow profitability and cash flow. (2) Develop a framework to inventory and replace capital assets over a 5-15 year time horizon. (3) Create a process to manage the trade off between the allocation of resources to sufficient capital reinvestment and to provide an acceptable return of capital to member entities to be used to enhance programs and services within their respective jurisdictions.

The following chart summarizes the projected capital investment for the golf course for the current budget year through fiscal year 2027 – the summary five year capital plan. This plan is supplemented by the 15-year capital planning process that provides for a specific set of relevant qualitative/quantitative factors such as the age of the asset, maintenance burden, importance to the efficient operation of the enterprise, safety issues, etc. to serve as the appropriate criterion supporting the disposition or replacement timeline for each asset.

SUMMARY CAPITAL PLAN - FLAGG CREEK GOLF COURSE FUND (FY 2023-FY 2027)					
	2023	2024	2025	2026	2027
GOLF COURSE DEPARTMENT					
GOLF CART REPLACEMENTS	9,000	41,100	-	23,500	14,400
ENTRANCE IMPROVEMENTS	23,773				
LIGHTING IMPROVEMENTS	50,000				
PARKING LOT RESURFACING	380,000				
CONCESSIONS					
ICE MACHINE REPLACEMENT	-		-	-	-
BAR COOLER REPLACEMENT	-	-	-	-	-
MAINTENANCE DEPARTMENT					
GREENS MOWER REPLACEMENTS	-	10,763	-	20,500	-
F-350 REPLACEMENT	-	35,000	-	-	-
FAIRWAY MOWER REPLACEMENT	-	40,000	-	-	-
TRACTOR/LOADER REPLACEMENT	-	-	21,950		
OUTFRONT MOWER REPLACEMENT					17,500
TOPDRESSER REPLACEMENT					9,500
TOTAL CAPITAL INVESTMENT	462,773	130,363	21,950	44,000	41,400

The preceding five-year capital plan summary is supplemented and supported by the long-term 15-year capital replacement plan created two budget cycles ago. The plan first reviewed and inventoried all existing capital assets by operating division; year placed in service, and projected useful life of the asset. The age and effective age of each asset was determined from accounting records and conditions assessments of each asset made by golf course management. To determine the useful life of each asset class, golf course management and City finance staff also consulted various industry publications. The publications provided useful life guidelines primarily for maintenance equipment and golf cart fleets based on a survey from 18-hole golf course managers and superintendents, which was further broken down by warm weather and other seasonal climates. These guidelines were adjusted by management based on the conditions assessment of the assets and adjusted to the course's 9-hole operation and climate.

CAPITAL IMPROVEMENT PLAN SUMMARIES CONTINUED...

FCGC CAPITAL REPLACEMENT SCHEDULE (FISCAL YEARS 2023-2037)

Item/Description	Year and Model	Year Placed in Service	Est Useful Life	Age @ Replace	FYE 2023 CAPEX	FYE 2024 CAPEX	FYE 2025 CAPEX	FYE 2026 CAPEX	FYE 2027 CAPEX	5 YEAR TOTALS	YRS 6-10 TOTALS	YRS 11-15 TOTALS
MAINTENANCE DEPARTMENT												
Walking Greens Mower	2013 Toro GR 1000 (1)	FY 2013	10-15	10 YRS	-	10,763	-	-	-	10,763	-	-
Pickup Truck	2003 Ford 250 (2)	FY 2003	15-20	20 YRS	-	35,000	-	-	-	35,000	-	-
Fairway Mower	2010 Jacobson LF 3400	FY 2010	10-15	14 YRS	-	40,000	-	-	-	40,000	-	-
Tractor/Loader	2001 John Deere 4600	FY 2001	15-20	24 YRS	-	-	21,950	-	-	21,950	-	-
Riding Greens Mower	2003 Jacobson GKIV	FY 2003	10-15	13 YRS	-	-	-	20,500	-	20,500	-	-
Outfront Mower	2005 Jacobson Turfcut 628	FY 2005	10-15	22 YRS	-	-	-	-	17,500	17,500	-	-
Topdresser	2004 Dakota 410	FY 2004	15-20	23 YRS	-	-	-	-	9,500	9,500	-	-
Chemical Applicator	2008 Smithco Spraystar 1600	FY 2008	15-20	20 YRS	-	-	-	-	-	-	21,500	-
2 Gators	2008 John Deere TX	FY 2008	15-20	20 YRS	-	-	-	-	-	-	10,000	-
Greens Roller	2013 Salso Roll N Go	FY 2013	20-25	26 YRS	-	-	-	-	-	-	15,000	-
Aerator	2004 John Deere 1500	FY 2004	20-25	25 YRS	-	-	-	-	-	-	20,000	-
Bank Mower	2015 John Deer 7400	FY 2015	10-15	15 YRS	-	-	-	-	-	-	32,500	-
Range Picker Tractor	2006 John Deere 4110	FY 2006	20-25	25 YRS	-	-	-	-	-	-	18,500	-
Walk Behind Arifier	2006 John Deere 800	FY 2006	20-25	25 YRS	-	-	-	-	-	-	14,500	-
Rough Mower	2011 John Deere 997	FY 2011	20-25	26 YRS	-	-	-	-	-	-	16,500	-
Walking Greens Mower	2020 Toro GR 1000	FY 2020	10-15	13 YRS	-	-	-	-	-	-	-	14,500
Walking Greens Mower	2021 Toro GR 1021	FY 2021	10-15	14 YRS	-	-	-	-	-	-	-	14,875
Approach Tee Mower	2014 Jacobson GKIV	FY 2014	10-15	10 YRS	-	-	-	-	-	-	-	28,500
Walking Greens Mower	2022 Toro GR 1021	FY 2022	10-15	15 YRS	-	-	-	-	-	-	-	15,250
Outfront Rough Mower	2014 Jacobson Turfcut 628	FY 2014	10-15	22 YRS	-	-	-	-	-	-	-	25,500
GOLF COURSE/RANGE/CONCESSIONS												
Asphalt Replacement	Asphalt Replacement	-	20-30	-	380,000	-	-	-	-	380,000	-	-
Entrance Improvements	Entrance Improvements	-	-	-	26,030	-	-	-	-	26,030	-	-
5 Carts (#91-95)	2009 EZGO Model Year	FY 2009	10-15	14 YRS	9,000	13,500	-	-	-	22,500	-	-
6 Carts (#111-116)	2011 EZGO Model Year	FY 2011	10-15	13 YRS	-	27,600	-	-	-	27,600	-	-
5 Carts (#131-135)	2013 EZGO Model Year	FY 2013	10-15	13 YRS	-	-	-	23,500	-	23,500	-	-
3 Carts (#141-143)	2014 EZGO Model Year	FY 2014	10-15	12 YRS	-	-	-	-	14,400	14,400	-	-
5 Carts (#161-165)	2016 EZGO Model Year	FY 2016	10-15	14 YRS	-	-	-	-	-	-	26,500	-
5 Carts (#166-170)	2016 EZGO Model Year	FY 2016	10-15	15 YRS	-	-	-	-	-	-	27,125	-
4 Carts (#181-184)	2018 EZGO Model Year	FY 2018	10-15	14 YRS	-	-	-	-	-	-	22,200	-
5 Carts (#77/79/84/85/90)	2022 EZGO Model Year	FY 2022	10-15	14 YRS	-	-	-	-	-	-	-	30,630
FYE SUBTOTALS					415,030	126,863	21,950	44,000	41,400	649,243	224,325	129,255

(1) REPLACE WITH GR 1021 MODEL.

(2) EQUIPED WITH A 100 GALLON DIESEL TANK FOR MAINTENANCE EQUIPMENT.

Similar to the process developed for the City's governmental and business type activities, the long-term capital schedules for the golf course operations are updated and adjusted annually based on revised conditions assessments of the assets and other strategic priorities that develop. The long-term plan is presented annually to the Flagg Creek Advisory Board who then makes recommendations to the elected officials of the member entities. The projects for the current budget cycle are ultimately approved through the annual appropriations ordinance passed by the City Council and ratified by the Park Board and Advisory Board. Projects with total appropriations above \$10,000 then require three written quotes or bids from prospective vendors before a purchase order is authorized by the respective parties.

CAPITAL IMPROVEMENT PLAN SUMMARIES CONTINUED...

The following chart summarizes the capital funding plan for the golf course. As noted, the golf course annually balances capital investment with profit sharing distributions to the member entities. The total resources that can be allocated annually to either purpose is constrained by the current year cash production and maintenance of an ending reserve balance of at least \$150,000 per the intergovernmental agreement between the member entities. At the discretion of the advisory board and member entities, additional reserves can be retained to cover future capital investment or to cover larger residual disbursements to the member entities in future periods.

As reflected in the projections to follow, additional reserves were held going into the current budget cycle given the heavy capital investment this period to cover materially large infrastructure projects – namely the parking lot resurfacing and light improvement projects. Also note from this analysis that projected cash production for fiscal years 2024-2027 appears to be sufficient to cover annual capital investment and profit sharing distributions north of \$500,000 while still carrying an ending reserve of \$250,000, which represents the required reserve of \$150,000 plus an additional reserve of \$100,000 to cover additional budgetary flexibility over the next five years.

SUMMARY CAPITAL PLAN FUNDING ANALYSIS - FLAGG CREEK GOLF COURSE FUND (FY 2023-2027)					
	2023	2024	2025	2026	2027
BUSINESS TYPE ACTIVITIES					
Beginning Cash Reserves	580,323	350,000	250,000	250,000	250,000
Net Cash Flow before Capital/Profit Sharing	462,773	472,028	481,469	491,098	500,920
Less Capital Outlays	(462,773)	(130,363)	(21,950)	(44,000)	(41,400)
Less Payment of Prior Profit Share Accrual	(230,323)	(441,665)	(459,519)	(447,099)	(459,520)
Ending Cash Reserves	350,000	250,000	250,000	250,000	250,000

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 funding available from operating cash flows of the City's general fund plus other available resources from grantor agencies and the City's motor fuel tax reserves. In practice, the City utilizes motor fuel taxes every other year, or at the discretion of the City Council, which limits the burden on the general fund in those periods. In this manner, funds are reserved for larger scale projects to gain economies of scale and limit mobilization costs thus further limiting the impact on operating funds.

The City Engineer performed research on average maintenance costs for roadways in Illinois. The research suggests that the average cost of roadway maintenance is \$48,651 per mile of roadway. 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 pavement was resurfaced in a given project year). This savings represents the year 1 estimate in annual maintenance cost reductions to the City's operating funds, with annual savings declining ratably over the useful life of the improvement.

CAPITAL IMPROVEMENT PLAN SUMMARIES CONTINUED...***Impact of Capital Plan on Operating Budgets and Maintenance Costs Continued...***

Water Mains – As noted, the City Engineer annually updates the 15-year water main replacement plan. The purpose of this plan is to prioritize main replacements throughout the City. The City maintains its water rates at a level, which supports approximately \$650,000 - \$750,000 annually to fund water main replacement projects without the use of external financing. Each year during the budget and capital planning 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 thus significantly reducing maintenance costs. 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.

In the previous budget cycle, the City replaced a significant portion of the high-pressure main from the pump house on East Avenue to the intersection of Joliet and LaGrange roads. The main replacement on East Avenue was undertaken to avoid conflicts with an IDOT widening project that would have placed our aging main underneath the state roadway, which would have compounded future maintenance costs if not addressed. This significant investment also improved system flow in the high-pressure system by upgrading to a 20" inch main. This high-pressure system provides wholesale water delivery to the neighboring towns of the LaGrange Highlands and the Village of Indian Head Park.

In accordance with the intergovernmental agreement, the City provides wholesale water supply to these towns at a rate sufficient to cover their fair share of their usage within the high-pressure system that serves them. As memorialized in the agreement the City is not only able to pass through the increase in water purchase costs, but is also able to proportionately recover capital costs and inflation adjusted operating costs incurred in the high-pressure system that serves them. The rate adjustment allowed to recover these costs is calculated in a biennial water rate study performed by the City Engineer.

The most recent study was performed early in this budget cycle, which concluded that a rate adjustment of 44 cents per thousand gallons was merited to recover their proportionate share of system costs that serves them. The \$2.2 million improvement to the East Avenue main in the high-pressure system was a major factor affecting this increase. In fact, through this increase in the water rate serving these wholesale communities, water revenues will increase by over \$100,000 annually or 5% of the cost of the main improvement. At this rate, the total capital investment in this main will be recovered from incremental operating revenues in just over 20 years (the useful life of the improvement extends well beyond 50 years).

Large Meter Replacement Project – Historically the water fund has targeted and achieved a water loss ratio of less than or equal to 5%. Over the past few years, the ratio has slipped in the range of 7% to 8.5%. To combat this slippage the City has undertaken and will undertake in the near term several large main projects with historically high maintenance costs and a high frequency of breaks. The replacements will help restore the loss ratio over the next 3-3.5 years in conjunction with the large meter replacement project.

During this budget cycle, the City is replacing all commercial meters within the system – the meters serving all multifamily, industrial and commercial users representing over 40% of total system usage. The meters being replaced are end of life and are very inefficient at recording flow that can be billed in the system. The end of life meters register a flow range of 5 gallons/minute (gpm) to 100 gpm meaning that the meters do not begin to register usage until it exceeds 5 gpm and will not register flows over 100 gpm.

CAPITAL IMPROVEMENT PLAN SUMMARIES CONTINUED...

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

Large Meter Replacement Project Continued – The new meters will register flow/usage as low as .5 gpm (half a gallon per minute) and will register flow/usage exceeding 200 gpm thus accounting for a much greater range in registered flow or usage. Despite the capital investment in this project of approximately \$230,000, each 1% improvement in the water loss ratio will save the City \$33,000 in water purchase costs at the City's current wholesale purchase rate. The goal is to improve the water loss ratio by 3-3.5% within the next three years. This improvement and resulting savings in operating costs will promptly provide a return on this investment.

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, which reduces the burden on the general fund. Although annual maintenance has increased on the vehicles, capital costs of replacing vehicles has declined by a greater amount - the City is trying to balance capital outlay costs with rising maintenance costs.

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2020 ACT	2021 ACT	2022 PROJ	2023 BUDG
MAINTENANCE - MOTOR VEHICLES	36,940	22,070	27,500	25,600
\$ CHANGE YEAR OVER YEAR	10,999	(14,870)	5,430	(1,900)
% CHANGE YEAR OVER YEAR	42%	-40%	25%	-7%

The City annually updates the 15-year replacement plan for police vehicles. The plan details maintenance costs on each vehicle and set forth the replacement schedules for the entire fleet over its useful life cycle. Hard caps on the age of each asset and mileage serve as the primary replacement criterion such that requests for new vehicles are not made arbitrarily in the budget process.

In accordance with the City's established sustainability objectives, new vehicle replacements specify hybrid vehicles in the fleet. Despite larger upfront costs to replace the traditional squads with hybrid or eventually all electric vehicles, the department has analyzed operating costs for sustainable vehicles and calculates a payback on the excess purchase costs in less than three years based on annual fuel and maintenance cost savings.

Administrative Vehicles – In accordance with the established sustainability initiatives, the City replaced the administrator's vehicle in 2018 with a hybrid unit. Like the analysis note above, the higher upfront costs of the vehicle are paid back quickly from annual fuel and maintenance costs savings. Total fuel and maintenance costs totaled just under \$3,500 in the fiscal year preceding the hybrid vehicle purchase. Please see the chart below for historical maintenance and fuel costs in the Administration Department.

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2020 ACT	2021 ACT	2022 PROJ	2023 BUDG
FUEL/OIL	697	768	800	800
VEHICLE MAINTENANCE	641	1,143	1,000	1,000
TOTAL VEHICLE OPERATING COSTS	1,338	1,911	1,800	1,800

Although it is not reflected in the current budget, the City will need to replace one of the community development vehicles used in code enforcement this year. The traditional vehicle being disposed of will be replaced with a plug in hybrid unit that will get over 100 miles/gallon at a purchase price of just over \$31,000 – consistent with the cost of a traditional all gas vehicle.

CAPITAL IMPROVEMENT PLAN SUMMARIES CONTINUED...

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

Public Works Equipment – The maintenance required for public works equipment has been increasing exponentially and in direct correlation with the age of the fleet whose average life far exceeds any achievable useful life consideration. As noted in the updated 15-year capital plan, assets being replaced over the next five years are as much as 5-15 years beyond their useful lives. Replacement deferral increases safety issues, maintenance costs, and results in an inefficient use of personnel and overtime costs. Note that in years 6-15, replacements are accelerating for end of life assets, and by the end of the schedule, the age of the assets at replacement begin to approach the appropriate age for disposition.

In the current budget cycle, the City is replacing end of life tractors and a sidewalk machine that represent significant safety issues and require an inefficient use of personnel and overtime costs to perform an acceptable level of service and program delivery to the community. Overall, significant savings in operating costs – claim expenses, maintenance, and personnel and overtime costs are expected over the life of the replacement plan, which will offset replacement costs.

City Hall/Police Station Project – The City completed the project in 2019 with a LEED Gold and net zero energy certification. In addition, as discussed in the debt section of this document, The City has been able to cover all debt service requirements taken on to complete the project without raising taxes, fees, or establishing a new debt service property tax levy. With respect to other operating cost considerations relative to this capital investment, the following should be noted. The net zero nature of the asset has increased natural gas savings of approximately \$5,000 annually through a restructure of our franchise agreement and the fact that the building does not use natural gas in its operations. Additionally the building has saved the residents over \$130,000 annually in pass through electric use franchise fees as the building produces all electricity needed for consumption.

In addition, the City is able to cover additional operating costs of nearly \$100,000 incurred because of the larger facility (twice the size of the former City Hall facility) and increased costs to maintain and license the innovative technology utilized in the property's operations. 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 2023 ANNUAL BUDGET

GENERAL FUND - DETAILED REVENUES AND OTHER FUNDING SOURCES

ACCT NUMBER	ACCT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FYTD	2022 FYE PROJ	2023 BUDGET
PROPERTY TAXES							
01-00-330-3301	TOWNSHIP ROAD & BRIDGE TAX	57,303	56,294	57,000	35,653	56,000	56,000
TOTAL PROPERTY TAXES		57,303	56,294	57,000	35,653	56,000	56,000
SALES TAXES							
01-00-330-3440	STATE SALES TAX	6,959,449	7,341,971	7,174,760	5,462,757	8,020,170	7,915,280
01-00-330-3311	STATE HOME RULE SALES TAX	2,342,734	2,457,803	2,397,571	1,885,578	2,867,177	2,792,222
TOTAL SALES TAXES		9,302,183	9,799,774	9,572,331	7,348,335	10,887,347	10,707,502
OTHER LOCAL TAXES							
01-00-310-3110	REAL ESTATE TRANSFER TAX	4,675	6,900	5,000	5,605	6,500	5,000
01-00-310-3130	ELECTRIC USE TAX	378,676	381,797	385,000	258,922	375,000	370,000
01-00-310-3140	VEHICLE FUEL TAX	398,654	307,229	350,000	235,929	348,304	345,000
01-00-310-3150	EATING AND DRINKING EST TAX	574,131	571,391	575,000	503,670	700,000	650,000
01-00-310-3182	FRANCHISE TAX	99,612	95,444	100,000	58,726	95,000	95,000
01-00-310-3183	SELF-STORAGE TAX	113,431	162,551	164,000	52,796	164,000	164,000
01-00-310-3185	RENTAL TAX	38,956	39,536	41,000	30,796	38,500	38,500
TOTAL OTHER LOCAL TAXES		1,608,135	1,564,848	1,620,000	1,146,444	1,727,304	1,667,500
LICENSES & PERMITS							
01-00-320-3210	BUSINESS LICENSES	82,580	94,948	92,100	52,215	92,100	92,100
01-00-320-3212	CONTRACTOR LICENSES	8,500	16,958	20,000	13,700	20,000	20,000
01-00-320-3215	LIQUOR LICENSES	70,025	43,357	70,000	40,775	70,000	70,000
01-00-320-3217	VIDEO GAMING LICENSES	72,100	79,100	76,300	81,200	81,200	81,200
01-00-320-3250	BUILDING PERMITS	134,148	212,270	140,000	148,076	200,000	131,725
01-00-320-3252	BUILDING PERMIT ADMIN. FEES	632	2,629	27,500	250	1,000	1,000
01-00-380-3830	FEE IN LIEU OF SALES TAX	71,547	74,045	76,772	233,556	268,000	78,122
	LA FITNESS	25,000					
	MAGIC NAILS - COUNTRY SIDE PLAZA	13,781					
	PHOENIX SALONS	14,031					
	SALVADOR SALON	1,417					
	INLAND - MAGIC NAILS	4,767					
	INLAND / ATI PHYSICAL THERAPY	12,376					
	H&R BLOCK	6,750					
TOTAL LICENSES & PERMITS		439,532	523,307	502,672	569,772	732,300	474,147
INTERGOVERNMENTAL REVENUES							
01-00-330-3320	STATE INCOME TAX	579,824	765,770	653,756	535,947	795,236	824,328
01-00-330-3325	STATE GAMING TAX	270,982	236,462	315,000	276,605	410,000	385,000
01-00-330-3451	STATE LOCAL USE TAX	210,698	263,273	250,538	144,604	241,134	228,726
01-00-330-3340	STATE REPLACEMENT TAX	6,077	5,435	5,500	6,229	6,500	5,500
01-00-330-3345	STATE CANNABIS EXCISE TAX	1,458	6,476	5,482	5,875	9,432	10,272
01-00-330-3350	STATE AUTO RENTAL TAX	39,011	41,971	37,000	29,235	37,000	37,000
01-00-330-3360	MUN TELECOMMUNICATIONS TAX	28,236	25,524	27,000	16,915	25,680	25,600
01-00-380-3853	GRANT REVENUE	27,232	242,851	431,760	435,067	445,000	430,128
	CIVIC CONTRIBUTION	-					
	AMERICAN RESCUE PLAN ACT	403,278					
	TOBACCO ENFORCEMENT	1,850					
	IDOT TRAFFIC SAFETY	25,000					
TOTAL INTERGOVERNMENTAL REVENUES		1,163,518	1,587,762	1,726,036	1,450,477	1,969,981	1,946,554



CITY OF COUNTRYSIDE 2023 ANNUAL BUDGET

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

ACCT NUMBER	ACCT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FYTD	2022 FYE PROJ	2023 BUDGET
CITY-CHARGES FOR SERVICES							
01-00-341-3410	PROP MAINT INSPECTION FEE	51,057	39,367	45,000	83,090	100,000	50,000
01-00-341-3411	ELEVATOR INSPECTION SERVICES	-	-	-	-	-	-
01-00-341-3412	PLANNING & ZONING APPLICATION	10,430	3,683	10,050	3,712	4,500	4,000
01-00-341-3415	ENGINEERING SERVICES	9,345	12,382	10,000	13,445	15,000	10,000
01-00-341-3416	INSPECTION/REVIEW SERVICES	26,091	14,885	18,500	4,795	10,000	10,000
01-00-341-3417	CRIMINAL BACKGROUND CHECKS	750	350	300	700	200	200
01-00-341-3420	POLICE SPECIAL SERVICES	13,911	8,132	7,000	10,150	12,500	8,000
TOTAL CITY-CHARGES FOR SERVICES		111,584	78,799	90,850	115,892	142,200	82,200
RECREATION-CHARGES FOR SERVICES							
01-00-347-3471	FLAGG CREEK OPERATIONS	44,524	-	54,160	122,711	122,711	50,000
TOTAL RECREATION-CHARGES FOR SERVICES		44,524	-	54,160	122,711	122,711	50,000
FINES AND FORFEITURES							
01-00-351-3511	COURT FINES	26,735	26,929	28,500	41,982	55,000	28,500
01-00-351-3513	LOCAL ORDINANCE FINES	67,256	51,048	52,500	57,117	70,000	52,500
01-00-351-3514	POLICE DUPLICATING SERVICES	5,856	2,710	2,250	2,945	5,000	2,250
01-00-351-3515	POLICE-IMPOUND FEES	21,500	12,500	13,000	14,500	20,000	13,500
TOTAL FINES AND FORFEITURES		121,347	93,187	96,250	116,544	150,000	96,750
INVESTMENT INCOME							
01-00-380-3810	INTEREST INCOME	580,968	377,700	369,906	284,709	369,906	327,841
01-00-380-3880	INVESTMENT GAIN/(LOSS)	54,979	-	-	5,022	5,022	-
TOTAL NET INVESTMENT INCOME		635,947	377,700	369,906	289,731	374,928	327,841
OTHER REVENUES							
01-00-380-3840	NON RESIDENT FINGERPRINT FEE	3,355	1,950	3,000	400	1,000	1,000
01-00-380-3845	IPBC TERMINAL RESERVE	121,055	179,658	-	-	-	-
01-00-380-3846	IRMA EXCESS RESERVES	-	-	-	-	-	-
01-00-380-3850	MISCELLANEOUS REVENUE	222,695	13,921	8,926	9,159	10,000	10,000
01-00-380-3856	DUI AGENCY	479	1,321	500	-	500	500
01-00-380-3858	TOWER RENTAL	36,288	37,377	72,503	25,675	38,500	39,653
01-00-380-3859	ADVERTISING	2,077	1,500	2,000	-	2,000	2,000
01-00-380-3860	VEST DONATION	-	250	-	-	-	-
TOTAL OTHER REVENUES		385,949	235,977	86,929	35,234	52,000	53,153
OTHER FINANCING SOURCES							
01-00-380-3820	SALE OF FIXED ASSETS	81,883	-	-	2,000	2,000	-
01-00-395-3990	BOND PROCEEDS	-	-	-	-	-	-
01-00-395-3999	OPERATING TRANSFER IN	180,000	85,000	105,000	-	150,000	150,000
TOTAL OTHER FINANCING SOURCES		261,883	85,000	105,000	2,000	152,000	150,000
TOTAL GENERAL FUND REVENUES		13,870,022	14,317,648	14,176,134	11,230,793	16,214,771	15,461,647
TOTAL GF REVENUES & OTHER FINANCING SOURCES		14,131,905	14,402,648	14,281,134	11,232,793	16,366,771	15,611,647

GENERAL FUND - DETAILED EXPENDITURES AND OTHER FINANCING USES

ACCT NUMBER	ACCT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FYTD	2022 FYE PROJ	2023 BUDGET
LEGISLATION AND ADMINISTRATION							
01-01-411-4215	SALARIES PART-TIME	53,800	53,338	53,800	34,507	53,800	53,800
01-01-411-4220	SOCIAL SECURITY TAX	2,729	2,697	3,336	1,758	3,336	3,336
01-01-411-4225	MEDICARE TAX	638	631	780	411	780	780
01-01-411-4230	HEALTH INSURANCE	55,477	55,733	51,569	34,856	51,569	55,664
01-01-411-4235	OTHER INSURANCE	2,633	3,189	3,419	2,242	3,419	3,476
01-01-411-4260	IMRF	5,569	6,086	6,091	3,433	5,500	4,299
01-01-411-5500	CELLULAR/PAGERS	-	-	-	-	-	-
01-01-411-5610	CONFERENCE & TRAVEL	50	220	500	180	500	500
	ILLINOIS MUNICIPAL LEAGUE	500					
01-01-411-5630	TRAINING & MEETINGS	358	-	500	361	500	500
01-01-411-5650	SUBSCRIPTIONS	49	-	260	-	260	260
	DESPLAINES VALLEY NEWS	50					
	GOVERNING	30					
	CRAINS CHICAGO	180					
01-01-411-5690	MEMBERSHIPS & LICENSES	11,938	11,890	11,950	11,130	10,750	11,930
	WEST CENTRAL MUNIC COUNCIL	10,665					
	ILLINOIS MUNICIPAL LEAGUE	1,000					
	METRO MAYORS CAUCUS DUES	265					
01-01-411-6510	OFFICE SUPPLIES	771	273	400	-	400	500
01-01-411-6520	OPERATING SUPPLIES	-	-	-	-	-	-
01-01-411-9030	LIBRARY REIMBURSEMENT	11,264	8,376	12,000	7,972	8,500	12,000
01-01-411-9035	POOL REIMBURSEMENT	1,739	400	2,750	1,642	2,750	2,750
01-01-411-9040	SENIOR CITIZENS	1,061	504	1,800	109	1,000	1,800
	SENIOR TAXI 50/50 PROGRAM	500					
	MISC SENIOR PROGRAMS	1,300					
01-01-411-9050	NEWSLETTERS	17,012	18,694	18,750	8,287	18,750	18,750
	4 MAILINGS	18,750					
01-01-411-9060	DONATIONS	2,500	-	4,500	-	2,500	4,500
	COMMUNITY NURSE	2,500					
	ROTARY SCHOLARSHIP	2,000					
01-01-411-9099	OTHER COMMUNITY RELATIONS	14,768	8,329	48,000	5,610	48,000	9,000
	SUSTAINABILITY PROGRAMS	1,500					
	SERVICE AWARDS	3,000					
	OTHER GIFTS/EVENT SUPPLIES	3,500					
	OTHER OFFICE/OPERATING SUPPLIES	1,000					
TOTAL LEGISLATIVE & ADMINISTRATION		182,356	170,360	220,405	112,498	212,314	183,845



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.

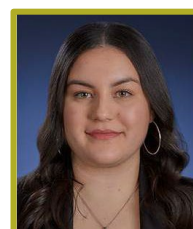
Deputy City Clerk, Sharon Peterson oversees the day-to-day operations of the Clerk's office, which is charged with maintaining the official records for the City. The staff, **Karen Melone** and **Liz Saucedo** are extremely knowledgeable about City services and answer dozens of phone calls each day in 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 256 FOIA requests in 2021. 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 comply with the Act.



Meetings Preparation

The Clerk's office is responsible for scheduling all committee, commission, and City Council meetings. There were 97 meetings in 2021. 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	2021	2020
# Business Licenses	446	446
# Liquor Licenses	48	55
# Special Use/Special Event Permits	16	15
# Raffles Permits	0	1
# Garage Sale Permits	64	42
# Real Estate Transfers	89	103
# FOIA Requests	256	221
# Tree Program Applications Processed	88	66
# Library Reimbursements	120	80
# Pool Reimbursements	22	2
# New Voter Registrations	17	52
# Foreclosures	2	4
# Seniors registered for snow removal	228	187

CITY CLERK'S DEPARTMENT CONTINUED...

DEPARTMENTAL EXPENSES/INPUTS/STAFFING LEVELS	2020 ACT	2021 ACT	2022 PROJ	2023 BUDG
FULL TIME EMPLOYEES	3	3	3	3
PART TIME EMPLOYEES	-	-	-	-
TOTAL PERSONNEL COSTS (1)	217,185	230,203	232,462	257,481
ALL OTHER OPERATING COSTS	43,098	35,783	35,150	40,980
TOTAL DEPARTMENTAL EXPENSES	260,283	265,986	267,612	298,461
PERSONNEL COSTS PER CAPITA	34	36	36	40
TOTAL DEPARTMENTAL COSTS PER CAPITA	41	41	42	46

(1) INCLUSIVE OF ALL BENEFITS AND EMPLOYER'S CONTRIBUTION TO PENSION PLANS (IMRF).



2023 IMPLEMENTED AND PLANNED INITIATIVES	HIGH QUALITY COMMUNITY SERVICE DELIVERY	EFFICIENT AND TRANSPARENT OPERATIONS	PROMOTE PUBLIC HEALTH AND SAFETY
FUNDRAISE PROGRAMS FOR NEEDY FAMILIES			
SUPPORT HIGH VALUE LOCAL COMMUNITY AGENCIES			
SUSTAIN FUNDING FOR REIMBURSEMENT PROGRAMS			
UTILIZE ELECTORONIC WORKFLOWS/PROCESSES TO STREAMLINE OPERATIONS - CLEAR OVER 55% OF WATER BILLING ELECTRONICALLY			
STEAMLINE INEFFICIENT PROCESSES AND CODES AFFECTING RESIDENTS AND LOCAL BUSINESSES			

CITY CLERK'S DEPARTMENT CONTINUED...

IMPLEMENTED STRATEGIC INITIATIVES/GOALS AND PERFORMANCE INDICATORS

Strategic Goal #2 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. The City strives to serve at least 50 residents with in-kind donations totaling at least \$2K annually. The 2023 budget column shows a targeted goal of reaching at least 60 residents this year.

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2020 ACT	2021 ACT	2022 PROJ	2023 BUDG
NUMBER OF RESIDENTS SERVED	62	34	66	60
VALUE OF IN-KIND DONATIONS	\$2,480	\$1,360	\$2,640	\$2,400

- 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/BUDGET CYCLE GOALS	2020 ACT	2021 ACT	2022 PROJ	2023 BUDG
CENTER FOR INDEPENDENCE	8,000			
DISTRICT 105 FOUNDATION	8,000			
COVID 19 - EVENT CANCELLATION		-		
INTERFAITH COMMUNITY PARTNERS			9,000	
BEDS PLUS			9,000	
TO BE DETERMINED THIS FALL				8,750
TO BE DETERMINED THIS FALL				8,750
TOTAL AMOUNT RAISED ANNUALLY	16,000	-	18,000	17,500

- 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 since 2020.
- 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/BUDGET CYCLE GOALS	2020 ACT	2021 ACT	2022 PROJ	2023 BUDG
NUMBER OF LIBRARY REIMBURSEMENTS	134	85	135	140
PROGRAM EXPENSES - LIBRARY	11,264	8,476	13,554	12,000
NUMBER OF POOL REIMBURSEMENTS	34	5	22	50
PROGRAM EXPENSES - POOL	1,739	500	1,922	2,750
TOTAL REIMBURSEMENTS	13,003	8,976	15,476	14,750
INCREASE IN FUNDING YEAR OVER YEAR	1,645	(4,027)	6,500	(726)
% CHANGE	14%	-31%	72%	-5%

CITY CLERK'S DEPARTMENT CONTINUED...

Strategic Goal #3 – 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 Facebook 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 gain valuable time that it can repurpose towards new strategic initiatives and projects. Elevated growth goals are reflected again in the 2023 budget column below.

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2020 ACT	2020 ACT	2022 PROJ	2023 BUDG
PAPERLESS WATER BILLING ACCOUNTS	31%	39%	42%	45%
ELECTRONIC WATER BILLING PAYMENTS	41%	48%	52%	55%
ELECTRONIC PERMIT PAYMENTS	38%	55%	77%	80%

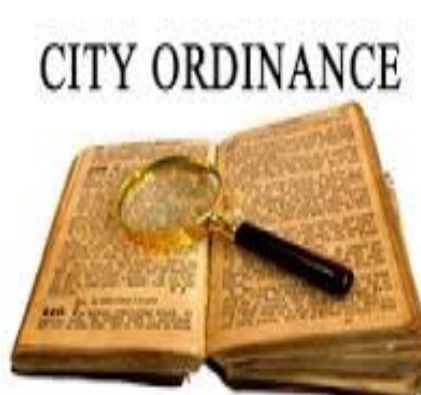
EXPRESSED AS A PERCENTAGE OF TOTAL ACCOUNTS/PAYMENTS

- The Clerk's Office entered into an initial three-year contract with Granicus, which is a cloud-based agenda management program. The program has allowed the department to achieve a 100% paperless packet process for all City Council and Committee meetings.

NEW INITIATIVES/GOALS FOR FISCAL 2023

Strategic Goal #2 – High Quality Community Service Delivery

- Restructure business license classifications and fee structures based on peer group research.
- Create two new fundraised community events that will attract residents and visitors to the City. The City is collaborating with local School District 105 to host its first ever Back to School Wellness Resource Fair and Neighborhood Festival. The City will also be hosting its first ever Bluegrass and Brews event – local breweries and food trucks will be onsite for the event in August.





CITY OF COUNTRYSIDE 2023 ANNUAL BUDGET

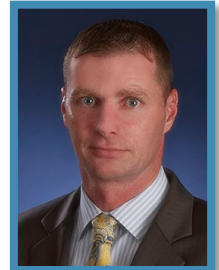
GENERAL FUND - DETAILED EXPENDITURES AND OTHER FINANCING USES CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FYTD	2022 FYE PROJ	2023 BUDGET
CITY CLERK							
01-01-412-4210	SALARIES FULL-TIME	144,550	153,276	154,305	101,626	154,305	170,450
01-01-412-4215	SALARIES PART-TIME	10,562	8,400	12,390	5,600	6,850	12,420
01-01-412-4217	OVERTIME	392	273	247	65	247	346
01-01-412-4218	BUYBACKS & OTHER BENEFITS	-	728	3,560	3,638	3,638	4,296
01-01-412-4220	SOCIAL SECURITY TAX	9,261	9,699	10,571	6,758	10,571	11,626
01-01-412-4225	MEDICARE TAX	2,166	2,268	2,472	1,581	2,472	2,719
01-01-412-4230	HEALTH INSURANCE	30,009	31,286	28,965	20,108	28,965	31,857
01-01-412-4235	OTHER INSURANCE	1,858	2,766	3,599	1,986	3,599	3,696
01-01-412-4250	EMPLOYEE ASSISTANCE PROGRAM	-	53	52	-	52	52
01-01-412-4260	IMRF	18,387	21,454	21,763	14,688	21,763	20,019
01-01-412-5120	MAINTENANCE-EQUIPMENT	-	99	500	-	250	500
	COPIER SERVICE	500					
01-01-412-5610	CONFERENCE & TRAVEL	480	1,000	4,305	2,632	2,750	4,300
	MCI ACADEMY - BLOOMINGTON	1,500					
	CIMC TRAINING	500					
	IIMC - CONFERENCE	2,300					
01-01-412-5630	TRAINING & MEETINGS	282	370	700	240	500	500
	FOR DEPT EMPLOYEES	500					
01-01-412-5650	SUBSCRIPTIONS	113	15	120	15	100	100
01-01-412-5670	TUITION REIMBURSEMENT	-	-	-	-	-	-
01-01-412-5690	MEMBERSHIPS & LICENSES	442	735	615	340	550	580
	NOTARY	190					
	IIMC - 2	175					
	MCI - 2	80					
	SAMS CLUB ANNUAL	45					
	S.W. CLERK'S ASSOCIATION	90					
01-01-412-5810	LEGAL NOTICES/NEWS PUBLICATION	7,697	4,446	9,500	5,682	7,500	8,000
	CODE SUPPLEMENTS	1,750					
	LEGAL ADS OR NOTICES	6,250					
01-01-412-5850	LICENSE APPLICATION FEE	-	-	-	-	-	-
01-01-412-5890	CONTRACTUAL/CONSULTING SERV	18,686	12,638	15,450	8,653	13,500	15,450
	TRANSCRIPTIONIST	13,150					
	POSTAGE LEASE	2,300					
01-01-412-6510	OFFICE SUPPLIES	3,403	5,335	7,200	2,256	2,500	6,500
	CLERK'S DEPARTMENT	3,150					
	DEPARTMENTS SHARED	3,350					
01-01-412-6520	OPERATING SUPPLIES	11,995	11,145	5,050	5,995	7,500	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		260,283	265,986	281,364	181,863	267,612	298,461

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 Citywide 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.



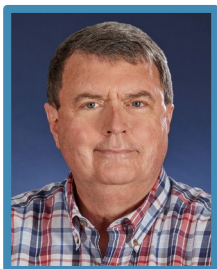
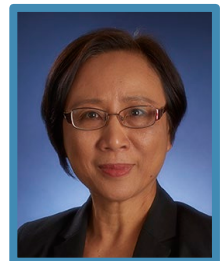
Budget

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.

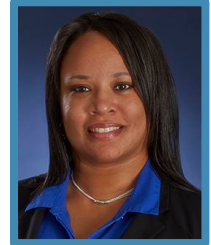


Account Clerk, Kelvin (Kelly) Keach is a retired CPA with over 25 years of experience serving local government finance offices. Kelly works part-time for the Finance Department performing a variety of duties. He serves as the primary accounts payable clerk while assisting the Finance Director and Senior 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.



DEPARTMENTAL EXPENSES/INPUTS/STAFFING LEVELS	2020 ACT	2021 ACT	2022 PROJ	2023 BUDG
FULL TIME EMPLOYEES	2	2	2	2
PART TIME EMPLOYEES	1	1	1	1
TOTAL PERSONNEL COSTS (1)	250,732	259,945	263,487	303,720
ALL OTHER OPERATING COSTS	41,643	40,048	45,077	50,372
TOTAL DEPARTMENTAL EXPENSES	292,375	299,993	308,564	354,092
PERSONNEL COSTS PER CAPITA	39	40	41	47
TOTAL DEPARTMENTAL COSTS PER CAPITA	46	47	48	55

(1) INCLUSIVE OF ALL BENEFITS AND EMPLOYER'S CONTRIBUTION TO PENSION PLANS (IMRF).

2023 IMPLEMENTED AND PLANNED INITIATIVES	EFFICIENT AND TRANSPAREN T OPERATIONS	ECONOMIC RESOURCE MANAGEMENT	FINANCIAL SUSTAINABILITY / PRUDENT FINANCIAL MANAGEMENT	LONG TERM CAPITAL PLANNING/ STEWARDSHIP OF CAPITAL ASSETS
UTILIZE ELECTRONIC WORKFLOWS/PROCESSES TO STREAMLINE OPERATIONS	✓		✓	
MANAGE ANNUAL AUDIT PROCESS WITHOUT ADJUSTING ENTRIES OR MANGEMENT LETTER COMMENTS	✓		✓	
ADMINISTER AND GROW PILOT FEE PROGRAM ON NON CONFORMING LAND USE IN STRATEGIC RETAIL CORRIDORS		✓	✓	
SUSTAIN SIGNIFICANT MULTI-MILLION DOLLAR PAY GO FUNDING OF ANNUAL INFRASTRUCTURE IMPROVEMENTS	✓	✓	✓	✓
FUND ALL OPERATIONS, PENSION FUNDING, AND DEBT SERVICE WITHOUT A PROPERTY TAX EXTENSION	✓	✓	✓	
ACTIVELY MANAGE AND REDUCE CITY'S DEBT BURDEN		✓	✓	
MAINTAIN SIGNIFICANTLY HIGH LEVELS OF FINANCIAL/ BUDGETARY FLEXIBILITY AND RESERVE LEVELS	✓	✓	✓	
FACILITATE CONTINUED PROFESSIONAL DEVELOPMENT FOR DEPARTMENTAL STAFF	✓			
PROMOTE CONTINUED PARTICIPATION IN GOVERNMENTAL BEST PRACTICES	✓	✓	✓	✓

IMPLEMENTED STRATEGIC INITIATIVES/GOALS AND PERFORMANCE INDICATORS

Strategic Goal #3 – 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 15th consecutive year (FY 2021 audit). The department's goal is to limit the number of reviewer comments to 5 or less.

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2020 ACT	2021 ACT	2022 PROJ	2023 BUDG
# OF REVIEWER COMMENTS ADDRESSED	7	4	8	5

- Effectively manage audit process with no auditor adjustments or management letter comments providing testament that staff maintains high quality and timely financial records with strong demonstrated controls.

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2020 ACT	2021 ACT	2022 PROJ	2023 BUDG
AUDITOR'S ADJUSTING ENTRIES (CITY AND FCGC)	-	-	-	-
MANAGEMENT LETTER COMMENTS	1	-	-	-

- The department received the Distinguished Budget Award from the GFOA for the 6th consecutive year relative to the FY 2022 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.

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2020 ACT	2021 ACT	2022 PROJ	2023 BUDG
# OF REVIEWER COMMENTS ADDRESSED	9	6	7	11
% OF TOTAL RATINGS IN THE OUTSTANDING CATEGORY	24.70%	10.75%	26.44%	25.00%

- 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. As such he annually completes at least 15 hours of continuing education credits and 3 engagement credits

Strategic Goal #4 – Planning/Community Development/Economic Resource Management

- 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/BUDGET CYCLE GOALS	2020 ACT	2021 ACT	2022 PROJ	2023 BUDG
FEE IN LIEU OF TAXES	71,547	74,045	258,000	78,122

Strategic Goal #5 – 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. The 2022 projection reflects funding of just over \$2 million in general fund supported capital outlays without the use of a property tax levy or external financing.
- 2023 Budgeted outlays in the capital fund are reflected at just over \$1.6 million with another \$661,000 in street resurfacing outlays support by motor fuel tax with accumulated reserves in the MFT Fund.

IMPLEMENTED STRATEGIC INITIATIVES/GOALS AND PERFORMANCE INDICATORS CONTINUED...

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

Strategic Goal #6 – Financial Stability and Prudent Financial Management

- 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 along with the current budget cycle projection/goal, which is constrained based on current market conditions.

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2020 ACT	2021 ACT	2022 PROJ	2023 BUDG
INVESTMENT RETURNS: CITY'S SELF DIRECTED PORTFOLIO	4.31%	4.17%	-3.41%	1.69%
INVESTMENT RETURNS: IMET 1-3 YEAR FUND	3.38%	3.44%	-4.44%	0.79%
INVESTMENT RETURNS: BARCLAYS 1-3 YEAR GOVT INDEX	3.59%	3.14%	-3.53%	1.27%
OUTPERFORMANCE TO BEST INDEX (IN BASIS POINTS)	0.72%	0.73%	0.12%	0.42%
OUTPERFORMANCE TO BEST INDEX (IN ADD'L INCOME)	44,585	60,767	9,989	34,962

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

- For the 8th consecutive budget cycle, presented City operations without the use of a property tax levy. The City is the only true Cook County Taxing District out of 135 to accomplish this feat. Absent a City tax levy, the composite tax rate in Countryside is the 11th lowest in Cook County. Management of the tax rate further facilitates new business development/investment in the City.

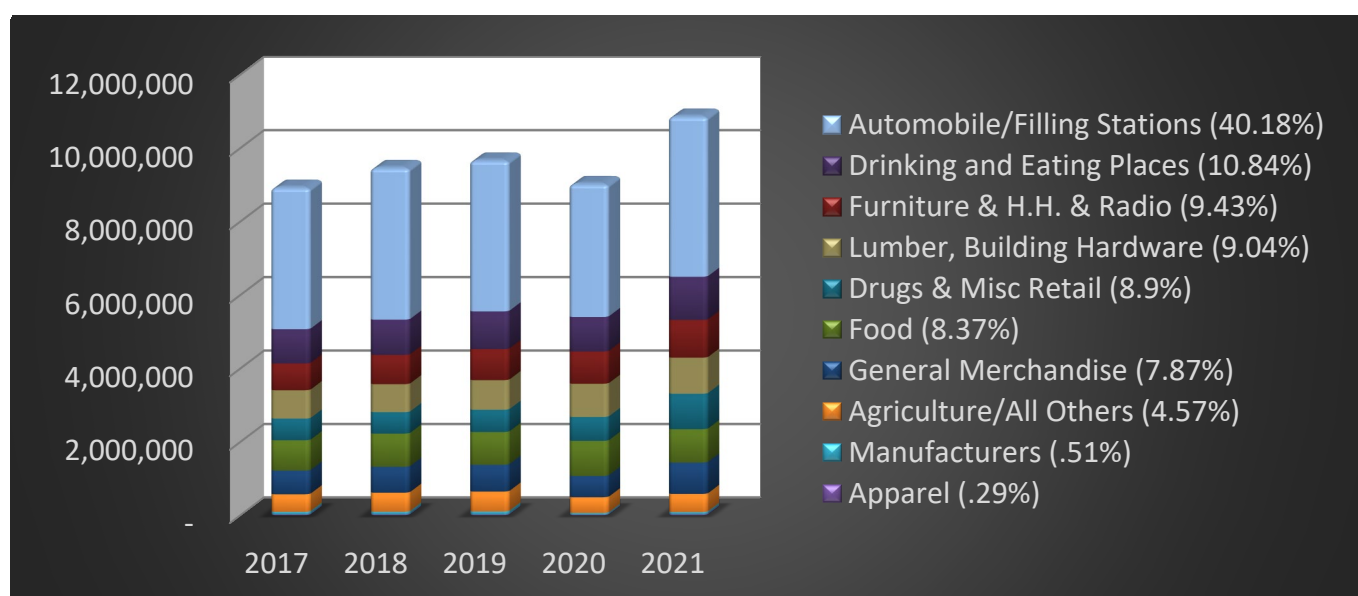
PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2020 ACT	2021 ACT	2022 PROJ	2023 BUDG
PROPERTY TAX REVENUE	-	-	-	-

- During the current budget cycle, Standard and Poor's Global Ratings (S&P) confirmed the City's strong investment grade credit rating of AA with a stable outlook. S&P cited the City's strong management with good financial policies/practices, and very strong budgetary flexibility and liquidity supported by consistently strong budgetary performance in confirming its rating.
- For fiscal years, 2020 and 2021 the City was able to post consecutive General Fund Surpluses after creating over \$1 million dollars in excess reserves in the Capital Fund. The reserves created significant budgetary flexibility entering the subsequent budgetary cycles. As of the close of the fiscal year 2022, the Finance Director projected a preliminary General Fund Surplus of \$2.5 million.
- Based on the Finance Director's surplus estimate and recommendation to the Finance Committee and the City Council, the City approved a budget amendment for fiscal year 2022. The amendment created an additional transfer to the Police Pension Fund of \$1.5 million and an excess surplus transfer to the capital fund, which created a \$1.5 million reserve entering in fiscal year 2023.

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2020 ACT	2021 ACT	2022 PROJ	2023 BUDG
GENERAL FUND SURPLUS (DEFICIT)	103,848	346,719	2,500,000	-
ENDING GENERAL FUND CASH/INVESTMENTS	8,884,290	8,644,348	8,926,847	8,926,847
CASH/INVESTMENTS AS % OF OPERATING BUDGET	63%	62%	63%	60%

IMPLEMENTED STRATEGIC INITIATIVES/GOALS AND PERFORMANCE INDICATORS CONTINUED...

- Continued facilitating strong revenue diversification trends in the General Fund including sector/industry code diversification within the sales tax base. Recent trends are favorable away from the tight concentration on auto dealers/fueling stations into other sectors such as Drinking and Eating Places, which also fueled significant growth in restaurant taxes in the General Fund.
- Continued diversification trends have been facilitated from focused and targeted economic development efforts, the strong local economy, and the strong business friendly culture embraced by City staff and elected officials.



NEW INITIATIVES/GOALS FOR FISCAL 2023

Strategic Goal #3 – Efficient and Transparent Operations and Professional Development

- Digitize restaurant tax form workflows to obtain at least a 35% online conversion rate in year one.
- Submit 2023 Budget Document for the Distinguish Budget Award Program and obtain the award for the 7th consecutive year.
- File for and obtain the Certificate of Achievement for Financial Reporting from the GFOA for the 16th consecutive year relative to the fiscal year 2022 audit report.

Strategic Goal #4 – Planning/Community Development/Economic Resource Management

- Facilitate redevelopment of the former City Hall Site to generate additional annual tax revenues of at least \$350K within the next three years.

Strategic Goal #6 – Financial Stability and Prudent Financial Management

- Assess market conditions and create net economic value from issuing Pension Obligation Bonds (POBs) – achieve 100% funding status in the Police Pension Fund within 1.5 years.



CITY OF COUNTRYSIDE 2023 ANNUAL BUDGET

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

ACCT NUMBER	ACCT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FYTD	2022 FYE PROJ	2023 BUDGET
FINANCE DEPARTMENT							
01-01-413-4210	SALARIES FULL-TIME	164,914	171,150	172,293	115,669	172,293	191,867
01-01-413-4215	SALARIES PART-TIME	18,682	18,999	21,472	11,517	21,472	20,823
01-01-413-4217	OVERTIME	-	-	-	-	-	-
01-01-413-4218	BUYBACKS & OTHER BENEFITS	4,874	5,067	5,118	5,839	5,839	5,518
01-01-413-4220	SOCIAL SECURITY TAX	11,141	11,711	12,331	8,019	12,331	13,529
01-01-413-4225	MEDICARE TAX	2,606	2,739	2,884	1,875	2,884	3,164
01-01-413-4230	HEALTH INSURANCE	27,067	27,222	25,245	22,630	25,245	46,731
01-01-413-4235	OTHER INSURANCE	2,083	2,126	2,279	1,589	2,279	3,476
01-01-413-4250	EMPLOYEE ASSISTANCE PROGRAM	-	53	52	-	52	52
01-01-413-4260	IMRF	19,365	20,878	21,092	13,341	21,092	18,560
01-01-413-5120	MAINTENANCE-EQUIPMENT	-	-	-	-	-	-
01-01-413-5310	AUDITING	19,710	20,876	21,502	21,500	21,502	22,147
	85% OF COST (10%WATER/5%SEWER)	22,147					
01-01-413-5610	CONFERENCE & TRAVEL	2,884	(420)	3,500	-	1,500	3,500
	GFOA ANNUAL CONF - FIN DIRECTOR	2,500					
	IGFOA OR OTHER	1,000					
01-01-413-5630	TRAINING & MEETINGS	484	935	1,000	450	750	1,000
	CPFO EXAMS/MATERIALS/OTHER	1,000					
01-01-413-5650	SUBSCRIPTIONS	-	35	200	-	200	500
	VARIOUS GFOA PUBLICATIONS	500					
01-01-413-5690	MEMBERSHIPS & LICENSES	820	650	1,175	1,090	1,175	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	1,179	1,244	2,000	1,040	2,000	2,000
01-01-413-5890	CONTRACTUAL/CONSULTING SERV	46	499	350	-	-	-
01-01-413-6510	OFFICE SUPPLIES	1,886	1,156	1,150	546	1,000	1,150
01-01-413-6515	BANK FEES	8,188	8,474	9,500	7,172	8,550	9,500
	ACCOUNT ANALYSIS FEES	8,800					
	PAYING AGENT FEES	700					
01-01-413-6516	CREDIT CARD PROCESSING FEES	3,427	3,767	3,500	4,403	5,500	5,500
01-01-413-6520	OPERATING SUPPLIES	2,846	2,535	3,500	1,486	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	173	297	250	-	250	250
TOTAL FINANCE DEPARTMENT		292,375	299,993	310,543	218,166	308,564	354,092



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

ACCT NUMBER	ACCT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FYTD	2022 FYE PROJ	2023 BUDGET
FINANCE DEPT - OTHER FINANCING USES							
01-01-413-9550	PRINCIPAL-BONDS	625,000	940,000	1,335,000	1,335,000	1,335,000	1,335,000
	SERIES 2014 BONDS	695,000					
	SERIES 2018 BONDS	305,000					
	SERIES 2021B BONDS	335,000					
01-01-413-9560	INTEREST-BONDS	1,603,415	1,455,668	1,061,833	1,061,883	1,061,833	1,062,564
	SERIES 2014 BONDS	45,140					
	SERIES 2017 BONDS	362,500					
	SERIES 2018 BONDS	348,635					
	SERIES 2021A BONDS	158,000					
	SERIES 2021B BONDS	148,289					
01-01-413-9595	OPERATING TRANSFER OUT	1,693,878	1,387,167	1,029,316	87,316	1,029,316	1,723,304
	COMMERCIAL TIF - 10% (INC TAXES)	67,617					
	55TH ST TIF - 10% (INC TAXES)	18,420					
	CIP - LOCAL SHARE ENGINEERING FEES	78,000					
	CIP - LOCAL SHARE CONSTRUCTION	184,825					
	CIP - POLICE EQUIPMENT	4,500					
	CIP - POLICE VEHICLES	97,500					
	CIP - PUB WKS EQUIPMENT	259,098					
	CIP - PUB WKS VEHICLES	150,000					
	CIP - POLLINATOR GARDENS	63,500					
	CIP - DRAINAGE IMPROVEMENTS	50,000					
	CIP - MWRD GI PROJECT LOCAL SHARE	226,000					
	CIP - CAPITAL RESERVES	523,844					
TOTAL FINANCE DEPT - OTHER FINANCING USES		3,922,293	3,782,835	3,426,149	2,484,199	3,426,149	4,120,868



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

ACCT NUMBER	ACCT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FYTD	2022 FYE PROJ	2023 BUDGET
BOARD OF POLICE & FIRE COMMISSION							
01-01-414-4215	SALARIES PART-TIME	1,111	1,298	803	814	803	937
01-01-414-4220	SOCIAL SECURITY TAX	69	80	50	50	50	58
01-01-414-4225	MEDICARE TAX	16	19	12	12	12	14
01-01-414-4230	HEALTH INSURANCE	-	-	-	-	-	-
01-01-414-4260	IMRF	-	-	-	-	-	-
01-01-414-5330	LEGAL	9,854	19,388	2,500	2,013	2,500	2,500
01-01-414-5610	CONFERENCE & TRAVEL	56	-	480	164	500	500
01-01-414-5630	TRAINING & MEETINGS	525	-	1,000	2,127	2,250	2,250
01-01-414-5690	MEMBERSHIPS & LICENSES	375	375	375	375	375	375
01-01-414-5810	LEGAL NOTICES/NEWS PUBLICATION	-	606	-	-	-	-
01-01-414-5890	CONTRACTUAL/CONSULTING SERV	7,168	7,562	1,035	1,388	1,500	7,270
	PSYCHOLOGICAL TESTING	485					
	POLYGRAPH TESTING	250					
	WRITTEN EXAMS	5,800					
	PRE EMPLOYMENT PHYSICAL	235					
	ADVERTISING - BLUE LINE	500					
01-01-414-6510	OFFICE SUPPLIES	-	1,042	250	1,462	1,500	1,500
01-01-414-8010	OPERATING CAPITAL	-	-	-	-	-	-
TOTAL BOARD OF POLICE & FIRE COMM		19,174	30,370	6,505	8,405	9,490	15,404
PLANNING & ZONING							
01-01-415-4215	SALARIES PART-TIME	3,749	4,521	5,686	3,162	5,686	5,686
01-01-415-4220	SOCIAL SECURITY TAX	232	280	353	196	350	353
01-01-415-4225	MEDICARE TAX	54	66	83	46	83	83
01-01-415-5320	ENGINEERING	-	-	-	-	-	-
01-01-415-5330	LEGAL	27,138	22,725	25,000	8,513	15,000	20,000
	TRESSLER	20,000					
01-01-415-5610	CONFERENCE & TRAVEL	-	-	-	-	-	-
01-01-415-5630	TRAINING & MEETINGS	122	-	1,000	-	500	750
	AICP TRAINING	750					
01-01-415-5690	MEMBERSHIPS & LICENSES	-	-	1,000	-	500	1,000
	PLANNING COMMISSIONER'S JOURNAL	775					
	OTHER	225					
01-01-415-5810	LEGAL NOTICES/NEWS PUBLICATION	-	-	-	-	-	-
01-01-415-5890	CONTRACTUAL/CONSULTING SERV	-	-	20,000	-	20,000	99,300
	COMPREHENSIVE PLAN UPDATE	99,300					
01-01-415-6510	OFFICE SUPPLIES	-	-	-	94	150	150
TOTAL PLANNING & ZONING		31,295	27,592	53,122	12,011	42,269	127,322



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, 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	50
Dental Insurance	22	58
Life Insurance	53	
Flexible Spending	7	
457 Plan	26	
TOTAL	133	108

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 and other governmental agencies. 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	2021	2020
Administration	0	0	0
Police	5	2	4
Public Works	9	5	8
Recreation (Golf Course)	1	2	2
TOTAL	15	9	14

CLAIM FREQUENCY by Type			
CLAIM TYPE	IRMA TARGET	2021	2020
Auto Liability	1	0	2
Auto Physical Damage	2	0	1
General Liability	3	1	0
Property Damage	3	4	4
Workers Compensation	6	4	7
TOTAL	15	9	14

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 2022. Overall the City's claim experience was below the target level and showed much improvement over 2020.

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 a local establishment of their choosing. The City would like to thank the eight employees listed in the chart below who reached service milestones in 2021. Also, we wish Tom Nicholson the best as he retired this year after serving the Department of Public Works for 16 years.



SERVICE AWARDS FOR 2021		
EMPLOYEE	DEPARTMENT	YEARS OF SERVICE
Fred Helmstetler	Public Works	30
Greg Adamec	Public Works	20
Agostino Alonzo	Police	15
Brendan Gleespen	Police	15
Mike Hartigan	Water	15
Meiling Lieu	Finance	15
Sharon Peterson	Clerk	15
Bob Benes	Police	5

Recreation/Special Events

Sharon Peterson, oversees recreation including the City's 10 parks, the intergovernmental agreement with the Park District of LaGrange and special events including: Winterfest, St. Patrick's Day Parade, Easter Egg Hunt, Summer Concert Series, the Angel Tree Program and the Children's Christmas Party. Unfortunately, COVID-19 required the cancelation of Winterfest again this year. However, the St. Patrick's Day Parade was brought back with large crowds. Alderman Jim Jasinski passed away. The City Council dedicated the gazebo at Countryside Park in his name. He was the Chairman of the Special Events Committee and had a great love for music and the concerts in the park.



Coffee with the Mayor

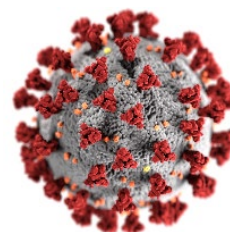
This office coordinates the quarterly meetings where residents and business owners can come to meet directly with Mayor McDermott over a cup of coffee. Typically, there will be one or two speakers to educate the public on programs offered by the City and other agencies. Updates on City operations and 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 2021, there was only two meetings due to the COVID-19 restrictions. Dr. Kiran Joshi, Senior Medical Officer at the Cook County Department of Public Health was a guest speaker. Dr. Joshi is co-leading the agency's response to COVID-19. He gave a very informative presentation on the status of cases and vaccination rates in Cook County.



COVID-19 Pandemic

The focus of this department's priorities took a big shift beginning in March, 2020 and continuing throughout 2021 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.



CITY ADMINISTRATION DEPARTMENT CONTINUED...

DEPARTMENTAL EXPENSES/INPUTS/STAFFING LEVELS	2020 ACT	2021 ACT	2022 PROJ	2023 BUDG
FULL TIME EMPLOYEES	2	2	2	2
PART TIME EMPLOYEES	-	-	-	-
TOTAL PERSONNEL COSTS (1)	1,519,044	1,677,897	1,748,742	1,831,156
ALL OTHER OPERATING COSTS	1,262,481	1,151,654	1,266,140	1,429,839
TOTAL DEPARTMENTAL EXPENSES	2,781,525	2,829,551	3,014,882	3,260,995
PERSONNEL COSTS PER CAPITA	237	261	272	285
TOTAL DEPARTMENTAL COSTS PER CAPITA	433	441	470	508

(1) INCLUSIVE OF ALL BENEFITS AND EMPLOYER'S CONTRIBUTION TO PENSION PLANS (IMRF AND POLICE PENSION).



2023 IMPLEMENTED AND PLANNED INITIATIVES	EFFICIENT AND TRANSPARENT OPERATIONS	ECONOMIC RESOURCE MANAGEMENT	FINANCIAL SUSTAINABILITY / PRUDENT FINANCIAL MANAGEMENT	LONG TERM CAPITAL PLANNING/ STEWARDSHIP OF CAPITAL ASSETS
ACHIEVE ZERO ENERGY CERTIFICATION ON THE CITY MUNICIPAL COMPLEX - EARN FINAL GRANT PAYMENT	✓		✓	✓
EXECUTE EIGHT SUSTAINABILITY INITIATIVES IN THE SUSTAINABILITY PLAN IN THIS BUDGET CYCLE	✓	✓		
EARN GREEN POWER COMMUNITY PARTNER CERTIFICATION FROM THE US EPA		✓	✓	
SUSTAIN SIGNIFICANT MULTI-MILLION DOLLAR PAY GO FUNDING OF ANNUAL INFRASTRUCTURE IMPROVEMENTS	✓	✓	✓	✓
CREATE NEW MARKETING/ADVERTISING PLAN IN CONJUNCTION WITH CAR DEALERSHIPS		✓	✓	
MAINTAIN ANNUAL RENEWALS IN THE CITY'S RISK POOL WITH EXPERIENCE MULTIPLIERS IN THE TOP 10 PERCENTILE	✓		✓	
NEGOTIATE TWO NEW PROPOSED DEVELOPMENTS BY 2024 SIGNIFICANTLY GROWING THE TAX BASE IN THE CITY		✓	✓	
COMPLETE A SPACE NEEDS ANALYSIS FOR A NEW PUBLIC WORKS FACILITY	✓		✓	✓

CITY ADMINISTRATION DEPARTMENT CONTINUED...

IMPLEMENTED STRATEGIC INITIATIVES/GOALS AND PERFORMANCE INDICATORS

Strategic Goal #2 – 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 mandatory vaccination policy for the elected officials and employees in an effort to keep our work force and the public safe.
- Prepared posts on our website and social media and E-blasted valuable information to residents and businesses regarding assistance programs due to the COVID-19 pandemic.
- Organized only two Coffee with the Mayor events due to the pandemic. Dr. Kiran Joshi, Senior Medical Officer at the Cook County Department of Public Health was a guest speaker. He is co-leading the agency's response to COVID-19, which lead to a very information presentation. Dave Schutter, Director of Finance was another speaker. He gave a presentation on the City's budget and its impact from the COVID-19 pandemic. These events also provided residents an opportunity to bring up concerns and ask questions about programs, services, developments, etc.

Strategic Goal #3 – 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 as we are now tracking posting of agendas and minutes and E-blasting of all meeting agendas. We anticipate next year being similar to this year.

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2020 ACT	2021 ACT	2022 PROJ	2023 BUDG
CITY FACEBOOK POSTS - "LIKED"	814	1,064	1,606	1,800
E-BLASTS	23	44	165	165
WEBSITE POSTS	25	48	272	275
NEWSLETTER ARTICLES WRITTEN	16	15	17	20
PROJECT UPDATES/PRESENTATIONS	12	3	5	4

- Wrote several newsletter articles, assembled all departments' articles and edited the quarterly newsletters mailed to all residents and businesses within the City. We anticipate an increase in articles next year as the City will increase its public education of sustainability initiatives.

Strategic Goal #4 – 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 are submitted for 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 granted due to the pandemic. During the fiscal year, the City submitted its report for 12 consecutive months with net energy produced. Final approval was pending at FYE.

CITY ADMINISTRATION DEPARTMENT CONTINUED...

IMPLEMENTED STRATEGIC INITIATIVES/GOALS AND PERFORMANCE INDICATORS CONTINUED...

- Awarded a grant through Openlands to expand the butterfly/pollinator gardens within our community. Three gardens will be installed one at Ideal School/Park, one at Countryside Park and one at the front entrance to Flagg Creek Golf Course.
- 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 (RDA) with a developer to construct a fueling station, grocery store, convenience store, brewery and a quick serve restaurant. We expect the RDA to be finalized in FY2023.
- 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 2021, the committee met 6 times primarily to develop a sustainability plan. This plan was approved in January 2022. The plan sets out initiatives for the upcoming year, the next 24 months, and the future. There are eight initiatives planned for FY2023 along with the purchase of two hybrid patrol vehicles.

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2020 ACT	2021 ACT	2022 PROJ	2023 BUDG
SUTAINABILITY COMMITTEE MEETINGS	1	6	4	4
SUTAINABILITY INITIATIVES IMPLEMENTED	-	1	5	6
HYBRID VEHICLES IN INVENTORY	1	1	4	6

- The Sustainability Committee directed staff to research a “green” electric aggregation program for our residents and small businesses. Staff bid this new program, which provides 100% renewable energy for all participating accounts through green energy credits. This program was implemented in FY2022. Under the program, the City has earned the Green Power Community Partner award from the US Environmental Protection Agency during the current budget cycle.

Strategic Goal #5 – Long Term Capital Planning and Stewardship of Infrastructure Assets

- 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 designing a “Net Zero” energy Municipal Complex. The facility achieved net zero energy in FY2022. Energy consumption and solar generation information has been submitted to the grantor. As of FYE, the City is waiting for final designation of a net zero energy building. This will be the first net zero energy municipal building in the State of Illinois.

Strategic Goal #6 – Financial Sustainability and Prudent Financial Management

- Negotiated a 2-year contract with ESPN radio in a joint advertising effort with eight of the City’s nine car dealerships to promote our City, and its businesses. This contract increased the radio exposure by 344 radio commercials and 172 pre-game commercials. In addition, ESPN featured three of Countryside’s businesses, which are not dealerships and gave us a watch party for locking in 2 years.

CITY ADMINISTRATION DEPARTMENT CONTINUED...

IMPLEMENTED STRATEGIC INITIATIVES/GOALS AND PERFORMANCE INDICATORS CONTINUED...

- In FY2021, although premiums were consistent with prior years, two serious worker's compensation claims were included in FY 2021. These claims 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. Premiums in FY2022 and estimated for FY2023 went up due to the claim experience. One of the claims referenced above is still open and ongoing.

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2020 ACT	2021 ACT	2022 PROJ	2023 BUDG
INSURANCE PREMIUMS/CLAIMS (GENERAL)	136,819	111,253	153,006	165,002
INSURANCE PREMIUMS/CLAIMS (WATER)	19,622	19,650	26,250	33,000
INSURANCE PREMIUMS/CLAIMS (FCGC)	16,495	112,477	20,519	22,000
INSURANCE PREMIUMS/CLAIMS (TOTAL)	172,936	243,380	199,775	220,002
% CHANGE - FROM PRIOR YEAR	11.29%	40.73%	-17.92%	10.12%
TRAILING 3-YEAR AVERAGE	177,393	190,569	205,363	221,052
TRAILING 5-YEAR AVERAGE	188,377	191,059	195,067	198,297

NEW INITIATIVES/GOALS FOR FISCAL 2023

Strategic Goal #2 High Quality Community Service Delivery

- Host a community wide shredding event at the request of residents
- Resume quarterly Coffee with the Mayor forums to seek community input on priority projects.

Strategic Goal #3 – Efficient and Transparent Operations

- Update the Employee Manual in conjunction with the City's labor attorneys.

Strategic Goal #4 – Planning/Community Development/Economic Resource Management

- Finalize a redevelopment agreement for the development of the old City Hall property.

Strategic Goal #5 – Long Term Capital Planning and Stewardship of Infrastructure Assets

- Hire a consultant to complete a space needs analysis for a new Public Works Building.

Strategic Goal #6 – Financial Sustainability and Prudent Financial Management

- Return to the top ten percentile for experience-based multiplier in IRMA Risk Pool by 2024.



CITY OF COUNTRYSIDE 2023 ANNUAL BUDGET

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

ACCT NUMBER	ACCT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FYTD	2022 FYE PROJ	2023 BUDGET
GENERAL ADMINISTRATION							
01-01-416-4210	SALARIES FULL-TIME	279,117	285,370	287,120	189,459	287,120	297,449
01-01-416-4215	SALARIES PART-TIME	-	-	-	-	-	-
01-01-416-4218	BUYBACKS & OTHER BENEFITS	10,309	7,849	6,626	5,066	6,626	10,117
01-01-416-4220	SOCIAL SECURITY TAX	16,227	15,674	16,717	10,518	16,717	17,254
01-01-416-4225	MEDICARE TAX	4,080	4,134	4,259	2,757	4,259	4,460
01-01-416-4230	HEALTH INSURANCE	39,797	40,053	37,240	25,074	37,240	39,099
01-01-416-4231	RETIREE INS ALLOWANCE	59,500	59,500	67,200	41,300	67,200	64,750
	ERNIE MILLSAP	4,200					
	MIKE VESCONTE	4,200					
	CATHY ROTHBARD (4 MOS TILL 65)	1,400					
	BRIAN COZEN	4,200					
	KEITH THOMPSON (11 MOS TILL 65)	3,850					
	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					
	SCOTT NOVAK	4,200					
	TOM NICHOLSON (2 MOS TILL 65)	700					
	1 ADD'L RETIREES	4,200					
01-01-416-4235	OTHER INSURANCE	2,247	2,294	2,459	1,613	2,459	2,464
01-01-416-4240	UNEMPLOYMENT	8,148	4,375	5,000	-	-	4,500
01-01-416-4250	EMPLOYEE ASSISTANCE PROGRAM	-	35	52	-	52	55
01-01-416-4260	IMRF	35,016	38,822	38,393	25,549	38,393	33,555
01-01-416-4265	POLICE PENSION	1,064,366	1,216,027	1,281,027	1,288,426	1,288,426	1,357,203
01-01-416-4270	EMPLOYEE PHYSICALS	237	3,764	500	371	250	250
01-01-416-5120	MAINTENANCE-EQUIPMENT	2,520	2,520	3,000	2,520	3,000	3,000
	MITEL PHONE SYSTEM	2,500					
	MISC EQUIP REPAIR	500					
01-01-416-5130	MAINTENANCE-MOTOR VEHICLE	641	1,143	1,000	980	1,000	1,000
01-01-416-5320	ENGINEERING	97,114	106,793	90,000	26,153	90,000	100,000
01-01-416-5330	LEGAL	332,619	269,107	300,000	133,532	280,000	300,000
01-01-416-5340	LABOR NEGOTIATIONS	1,110	13,505	12,500	2,035	12,500	9,500
	FRA TERNAL ORDER OF POLICE (FOP)	7,500					
	MISC LABOR ISSUES	2,000					
01-01-416-5500	CELLULAR/PAGERS	723	517	800	506	600	650
01-01-416-5610	CONFERENCE & TRAVEL	2,494	-	2,585	9	-	2,585
	ILICMA	400					
	IML	585					
	ICMA	1,600					
01-01-416-5630	TRAINING & MEETINGS	1,572	865	1,300	414	1,000	1,300
	METRO MANA GER MEETINGS	250					
	ILCMA SEMINAR	300					
	MISC TRAINING AND MEETINGS	750					

THE GENERAL ADMINISTRATION DEPARMENT IS CONTINUED ON THE NEXT PAGE



CITY OF COUNTRYSIDE 2023 ANNUAL BUDGET

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

ACCT NUMBER	ACCT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FYTD	2022 FYE PROJ	2023 BUDGET
GENERAL ADMINISTRATION CONTINUED...							
01-01-416-5650	SUBSCRIPTIONS	920	1,330	1,100	1,130	1,600	1,600
	BENEFITS & COMP BULLETIN	320					
	FMLA	280					
	POSTER COMPLIANCE	400					
	CHICAGO TRIBUNE	300					
	CRAINS CHICAGO BUSINESS	300					
01-01-416-5690	MEMBERSHIPS & LICENSES	20,671	23,586	23,500	19,989	23,600	23,600
	AICPA	300					
	ILCMA - G PAUL	390					
	ILCMA - S PETERSON	250					
	IL CPA SOCIETY	320					
	ICMA - G PAUL	1,300					
	ICMA - S PETERSON	800					
	SAMS CLUB	35					
	NPERLA	205					
	GATEWAY	20,000					
01-01-416-5700	TELEPHONE	22,935	28,342	25,000	22,627	30,000	30,000
	COVERS ENTIRE CITY	30,000					
01-01-416-5710	POSTAGE	9,197	13,064	14,000	3,654	13,500	14,000
01-01-416-5720	NATURAL GAS	8,509	3,468	3,500	7,287	9,500	9,500
01-01-416-5730	ELECTRICITY	38,979	34,624	33,000	23,331	33,000	35,000
01-01-416-5740	WATER	8,873	6,926	10,000	8,176	10,000	11,000
01-01-416-5820	RISK MANAGEMENT	136,819	111,253	136,271	7,081	137,540	165,002
	IRMA PREMIUM (75% OF PREMIUM)	131,252					
	IRMA CLAIM DEDUCTIBLES (75%)	33,750					
01-01-416-5890	CONTRACTUAL/CONSULTING SERV	21,256	10,993	20,000	9,869	11,000	15,000
	APPRAISALS/ACTUARIALS/OTHER	15,000					
01-01-416-6510	OFFICE SUPPLIES	6,386	2,552	2,500	1,829	2,500	2,500
	STATIONARY	200					
	TONER/INK	800					
	PROMOTIONAL SUPPLIES	1,000					
	OTHER SUPPLIES	500					
01-01-416-6530	FUEL/OIL	697	768	750	645	800	800
01-01-416-8010	OPERATING CAPITAL	-	-	-	-	-	-
01-01-416-8020	INFRASTRUCTURE IMPROVEMENTS	-	-	-	-	-	-
01-01-416-9055	TAX SHARING	548,446	520,298	658,802	89,716	605,000	703,802
	NAPELTON MAZDA	150,000					
	WESTFIELD FORD	203,802					
	PHELAN DODGE	275,000					
	COUNTRYSIDE MITSUBISHI	75,000					
TOTAL GENERAL ADMINISTRATION		2,781,525	2,829,551	3,086,201	1,951,616	3,014,882	3,260,995

CITY ADMINISTRATION



CITY OF COUNTRYSIDE 2023 ANNUAL BUDGET

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

ACCT NUMBER	ACCT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FYTD	2022 FYE PROJ	2023 BUDGET
IT SERVICES							
01-01-418-5120	MAINTENANCE-EQUIPMENT	293	166	-	-	-	-
01-01-418-5500	CELLULAR/PAGERS	87	217	-	-	-	-
01-01-418-5680	SOFTWARE LICENSES	32,729	43,935	45,249	47,130	55,000	89,309
	WATCHGUARD MAINTENANCE	4,000					
	ERP ANNUAL MAINT AGREEMENT	9,894					
	STERLING CODE HOSTING	1,000					
	LIQUID WEB/CHOOTS RETAINER	5,000					
	ESRI GIS (COMM DEV)	1,200					
	CAPERS ANNUAL MAINTENANCE	7,500					
	LA SERFICHE ASSURANCE PROGRAM	5,000					
	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					
	EATON UPS	5,100					
	QUICKET ANNUAL SUBSCRIPTION	24,960					
	GENETEC SMA (EVERY 3 YEARS)	15,000					
01-01-418-5890	CONTRACTUAL/CONSULTING	117,190	97,181	114,100	58,968	108,500	114,100
	MERGING TECHNOLOGIES	103,100					
	COPIER REPAIRS/SUPPLIES	1,000					
	TRAINING/PROGRAMMING/RETAINER	10,000					
01-01-418-6520	OPERATING SUPPLIES	690	1,655	2,000	-	-	2,000
	MISC COMPUTER SUPPLIES	2,000					
01-01-418-6525	SOFTWARE	4,085	10,267	23,400	-	10,000	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	90,142	28,184	37,500	26,990	35,000	22,500
	PC REPLACEMENTS	20,000					
	NEW APC BACK UPS	2,500					
01-01-418-8010	OPERATING CAPITAL	-	-	-	-	-	-
TOTAL IT SERVICES		245,216	181,605	222,249	133,088	208,500	251,309



COMMUNITY DEVELOPMENT DEPARTMENT

This department is comprised of 3 full-time employees and 2 part-time employee; the Building Commissioner, Planning & Zoning Manager, Building Permit Clerk, and a part-time Code Enforcement Officer and Plumbing Inspector. 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

Kevin Wagner, Building Commissioner performs a comprehensive review of all submitted documents and plans for all scopes of the projects. The review ensures 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, special suppression system reviews, and coordinates all inspections with the Pleasantview Fire Protection District. The Building Commissioner performs all inspections as required for conformance with the building codes in conjunction with the department's part time plumbing inspector **Mike Tatro**. Health code inspections are outsourced to the Cook County Department of Public Health.



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 and Janice Bodine are Permit Specialists for the department responsible for processing permit applications and scheduling inspections. There are many types of permits ranging from new construction, remodels, additions, fire protection, fences, and utility right-of-way work. The permit specialist issues certificates of occupancy, keeps track of monthly assessor and statistical data, issues annual contractor license renewals, issues annual elevator licenses and is in charge of the annual Reduced Pressure Zone (RPZ) program.



DESCRIPTION	2021	2020
# Permits Issued	561	610
Value of Permits Issued	\$12,965,275	\$8,324,375
Permit Revenue	\$283,776	\$175,265
# Reviews Completed	1,099	1,208
# Inspections Completed	1,915	1,950
# Citations Issued	110	33
Value of Fines Collected	\$12,150	\$750

COMMUNITY DEVELOPMENT DEPARTMENT CONTINUED...

Code Enforcement & Rental Housing

Cheryl Jordan, Code Enforcement Officer investigates and processes all property maintenance complaints/investigations and is 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.



Plumbing, Health Inspections & Elevator Inspections

The City now performs plumbing inspections in house pursuant to the hire of a part time inspector. 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.



DEPARTMENTAL EXPENSES/INPUTS/STAFFING LEVELS	2020 ACT	2021 ACT	2022 PROJ	2023 BUDG
FULL TIME EMPLOYEES	3	3	3	3
PART TIME EMPLOYEES	-	1	2	2
TOTAL PERSONNEL COSTS (1)	234,538	375,848	313,992	452,386
ALL OTHER OPERATING COSTS	254,440	73,052	64,242	122,510
TOTAL DEPARTMENTAL EXPENSES	488,978	448,900	378,234	574,896
PERSONNEL COSTS PER CAPITA	37	59	49	70
TOTAL DEPARTMENTAL COSTS PER CAPITA	76	70	59	90

(1) INCLUSIVE OF ALL BENEFITS AND EMPLOYER'S CONTRIBUTION TO PENSION PLANS (IMRF).

COMMUNITY DEVELOPMENT DEPARTMENT CONTINUED...

	EFFICIENT AND TRANSPARENT OPERATIONS	ECONOMIC RESOURCE MANAGEMENT	FINANCIAL SUSTAINABILITY / PRUDENT FINANCIAL MANAGEMENT	LONG TERM CAPITAL PLANNING/ STEWARDSHIP OF CAPITAL ASSETS
2023 IMPLEMENTED AND PLANNED INITIATIVES				
ENHANCE UTILIZATION OF ELECTRONIC WORKFLOWS TO ACHIEVE 80% ONLINE PERMITTING				
COMPLETE DEPARTMENTAL RESTRUCTURE AND ACHIEVE FULL INHOUSE STAFFING LEVELS				
ADMINISTER AND GROW PILOT FEE PROGRAM ON NON CONFORMING LAND USE IN STRATEGIC RETAIL CORRIDORS				
COMPLETE COMPRHENSIVE PLAN "VISION FOR 2040" BY THE END OF CALENDAR YEAR 2022				
IMPLEMENT NEW CODE ENFORCMENT AND ADJUDICATION SOFTWARE IN CONJUNCTION WITH THE POLICE DEPT				
ACHIEVE A 35% UTILIZATION OF ELECTRONIC WORKFLOWS FOR CODE ENFORCEMENT/ADJUDICATION ACTIVITES IN YR 1.				

IMPLEMENTED STRATEGIC INITIATIVES/GOALS AND PERFORMANCE INDICATORS

Strategic Goal #3 – Efficient and Transparent Operations

- In conjunction with City Administration, Finance, and the Clerk's office, aggressively marketed online permitting application and integrated web based payment solution. See chart below for historical online payment activity and our goal for fiscal 2023.

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2020 ACT	2021 ACT	2022 PROJ	2023 BUDG
ELECTRONIC PERMIT PAYMENTS AND APPLICATIONS	38%	55.0%	77.0%	80.0%
EXPRESSED AS A PERCENTAGE OF TOTAL APPLICATIONS/PAYMENTS				

- Management proposed and the City Council approved increases in rental housing inspection fees consistent with comparable communities and the effort required to administer the program. In addition management accelerated the inspection cycle from every 4 years to every 3 years. To be conservative the current budget resembles pre 2022 hsitorial performance – significant outperformance is anticipated for this cycle as well.

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2020 ACT	2021 ACT	2022 PROJ	2023 BUDG
# OF CITATIONS ISSUED	96	33	110	100
PROPERTY MAINTENANCE INSPECTION FEES	51,057	39,367	100,170	50,000
LOCAL ORDINANCE FINES	67,256	51,048	100,492	52,500

COMMUNITY DEVELOPMENT DEPARTMENT CONTINUED...

- Prior to fiscal year 2020, the Building Commissioner and Code Enforcement functions were outsourced. Finance and Administration presented models and projections to the City Council showing that operational cost savings and other operational efficiencies could be achieved from bringing those functions in house.
- After successful recruitment of full and part time staff to perform these functions, significant cost savings have been achieved from the “base year” of outsourcing despite the onset of some wage inflation realized in the current budget cycle.

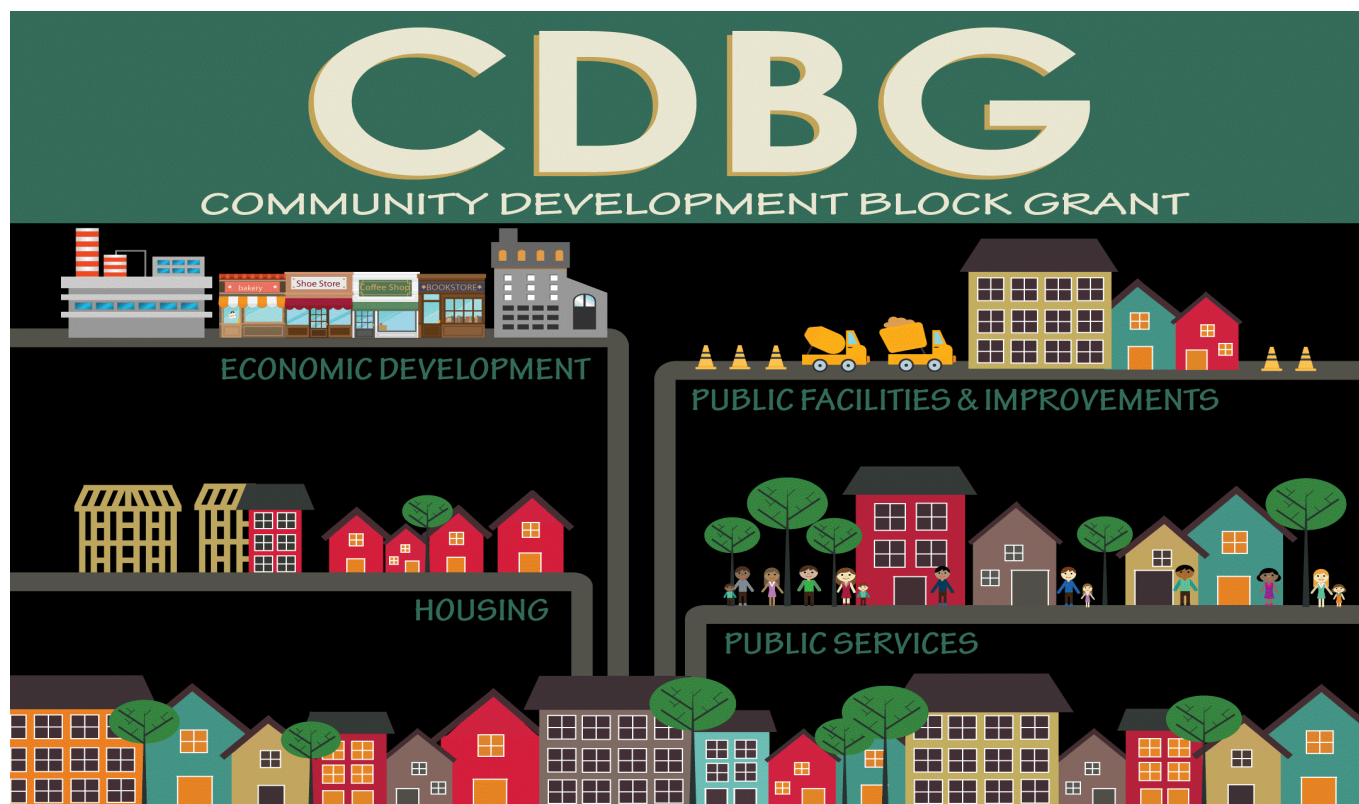
PERFORMANCE INDICATORS	2020 ACT	2021 ACT	2022 PROJ	2023 BUDG
PERSONNEL/BENEFIT COSTS	234,538	375,848	382,994	452,386
CONTRACTUAL/CONSULTING COSTS	212,699	28,904	33,069	7,500
PRIMARY DEPT OPERATING COSTS	447,237	404,752	416,063	459,886
\$ CHANGE OVER BASE YEAR*	(53,894)	(108,907)	(110,437)	(69,324)
% CHANGE OVER BASE YEAR*	-11%	-21%	-21%	-13%

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

*BASE YR 2019 IS ADJUSTED ANNUALLY AT AN AVGERAGE CPI FACTOR OF 2.5%.

*2021 ACTUAL AND 2022 PROJECTION REFLECT UNSUSTAINABLE SAVINGS BASED ON EMPLOYEE TURNOVER.

*2023 BUDGET YEAR REFLECTS REVISED PROJECTION REFLECTING FINAL EMPLOYEE CENSUS CHANGES.



NEW INITIATIVES/GOALS FOR FISCAL 2023

Strategic Goal #3 - Efficient and Transparent Operations

- Adopt new ICC codes and revisit existing codes to add additional amendments.
- Create a Disaster Plan and an IGA with adjacent Building Departments for Emergency Preparedness.
- Create a Building / Fire District task force between Government agencies.
- Review current fee structures to align with current in house reviews and inspections to recover costs of administering building operations.
- Facilitate internal cross training of staff for reviews, inspections and permits.
- Achieve ICC certifications for all permit technicians.
- Implement new Code Enforcement/Adjudication software in conjunction with the Police Department. Achieve at least a 35% online payment conversion rate in the first year of implementation with a full conversion to 100% paperless ticketing and code enforcement processes. The expectation is that this payment conversion rate can improve to the 50% mark by the second year of implementation.

Strategic Goal #4 – Planning/Community Development/Economic Development Resource Management

- Update Comprehensive Plan “Vision for 2040” to be completed by November 2022. The updated plan will reflect the community’s unique character and provide a clear process with specified objectives and policies on how the City can build upon its strengths while becoming more sustainable and economically resilient. This includes the following tasks after project initiation:
 - Community Engagement
 - Existing Conditions Analysis
 - Vision, Goals, and Land use Framework
 - Subarea Plans and Visualization
 - Citywide Framework Plans
 - Draft and Final Comprehensive Plan
- Facilitate redevelopment of key Joliet Road properties with tax producing entities in the next two years.
- Complete the Hoffman redevelopment project off 75th street. Construction to start in late 2022. Post incentive period economic value of the project is estimated to be at least \$700,000 annually.
- Redevelop the former City Hall property at 5550 East Avenue with a fueling station and retail outlots. Post incentive period economic value of the project is estimated to be about \$800,000 annually.

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

ACCT NUMBER	ACCT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FYTD	2022 FYE PROJ	2023 BUDGET
COMMUNITY DEVELOPMENT DEPT.							
01-01-419-4210	SALARIES FULL-TIME	165,284	242,135	249,191	144,426	195,000	337,175
01-01-419-4215	SALARIES PART-TIME	2,656	31,194	54,900	24,260	34,000	61,116
01-01-419-4217	OVERTIME	97	-	108	-	-	121
01-01-419-4218	BUYBACKS & OTHER BENEFITS	1,031	3,266	5,751	6,847	6,847	5,249
01-01-419-4220	SOCIAL SECURITY TAX	10,139	16,687	19,464	10,653	14,550	25,027
01-01-419-4225	MEDICARE TAX	2,371	3,903	4,552	2,492	3,405	5,853
01-01-419-4230	HEALTH INSURANCE	31,144	43,783	40,582	24,671	31,500	50,210
01-01-419-4235	OTHER INSURANCE	1,411	2,463	2,640	1,446	1,750	3,051
01-01-419-4250	EMPLOYEE ASSISTANCE PROGRAM	-	53	35	-	35	35
01-01-419-4260	IMRF	20,405	32,364	33,335	19,645	26,835	37,372
01-01-419-5120	MAINTENANCE-EQUIPMENT	-	-	250	-	-	-
01-01-419-5130	MAINTENANCE-MOTOR VEHICLES	-	7	500	-	-	500
FORD 500	500						
01-01-419-5320	ENGINEERING	14,661	21,923	15,000	6,825	15,000	15,000
REIMBURSABLE PLAN REVIEWS	15,000						
01-01-419-5360	INSPECTION FEES	19,735	15,100	20,000	3,400	15,000	20,000
CCDPH INSPECTION FEES	20,000						
01-01-419-5500	CELLULAR/PAGERS	172	969	501	488	1,000	1,020
01-01-419-5610	CONFERENCE & TRAVEL	500	-	-	-	-	-
01-01-419-5630	TRAINING & MEETINGS	-	-	1,750	95	100	500
2 EMPLOYEES	500						
01-01-419-5650	SUBSCRIPTIONS	2,962	3,695	3,000	2,962	2,962	3,000
COSTAR	3,000						
01-01-419-5670	TUITION REIMBURSEMENT	-	-	-	-	-	-
01-01-419-5690	MEMBERSHIPS & LICENSES	733	505	750	-	750	750
APA - R TRENT	750						
01-01-419-5810	LEGAL NOTICE/NEWS PUBLICATIONS	-	-	-	-	-	-
01-01-419-5890	CONTRACTUAL/CONSULTING SERV	212,699	28,904	7,500	22,854	28,500	7,500
PLAN REVIEWS REIMBURSABLE	5,000						
TIMBERLINE GRASS - VACANT LOTS	2,500						
01-01-419-6510	OFFICE SUPPLIES	1,284	234	1,000	210	250	250
01-01-419-6520	OPERATING SUPPLIES	1,694	1,653	1,667	298	250	667
SIDEWELL COOK COUNTY ATLAS	334						
INSPECTION/PERMIT FORMS	333						
01-01-419-6530	FUEL/OIL	-	62	500	206	500	500
01-01-419-8010	OPERATING CAPITAL	-	-	-	-	-	-
TOTAL COMMUNITY DEVELOPMENT DEPT		488,978	448,900	462,976	271,778	378,234	574,896
TOTAL LEGISLATION AND ADMINISTRATION		4,301,202	4,254,357	4,643,365	2,889,425	4,441,865	5,066,324



POLICE DEPARTMENT

OFFICE OF THE CHIEF

The Chief of Police leads the Countryside Police Department. The Office of the Chief of Police oversees all aspects of Department operations and provides leadership, direction, and vision to the members of the Countryside Police Department in the fulfillment of its overall mission. This office is responsible for overall departmental management, maintenance of professional standards, and administration of the police department budget. Some specific functions include design and implementation of a departmental training program, ensuring compliance with training and reporting mandates, development and implementation of policies and procedures, scheduling to ensure necessary staffing and coverage, presenting the annual report, managing social media, identifying, securing and implementing new technology, and conducting internal investigations.



CHIEF
Joseph G. Ford



DEPUTY CHIEF
Paul Klimek



COMMANDER
Jim Stern



ADMINISTRATIVE ASSISTANT
Charity Mitchell

ADMINISTRATIVE SERVICES

COMMUNITY SERVICE OFFICERS

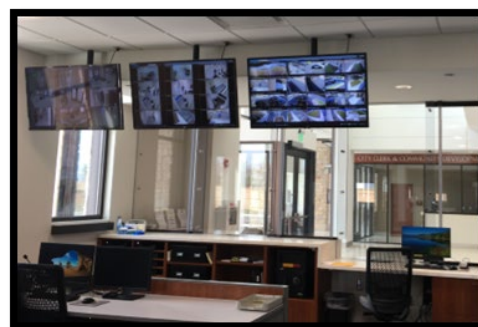
Community Service Officer Supervisor **Patricia Littlejohn** and 10 part-time Community Service Officers (CSO's) maintain coverage at the front desk 24 hours a day, 365 days per year. CSO's are responsible for answering non-emergency phone calls, preparing arrest jackets, assisting walk-up traffic, data 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 1,628 administrative telephone calls and handled 2,134 walk-ins during the course of weekend and evening shifts in calendar year 2021.



RECORDS DEPARTMENT



Joanne Hernandez, 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 calendar year 2021, Patrol Officers responded to 13,975 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 of 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.



DEPARTMENTAL EXPENSES/INPUTS/STAFFING LEVELS	2020 ACT	2021 ACT	2022 PROJ	2023 BUDG
SWORN OFFICERS	24	24	24	24
CIVILIANS	8	8	8	10
TOTAL PERSONNEL COSTS (1)	3,659,983	3,732,719	3,675,282	3,922,905
ALL OTHER OPERATING COSTS	178,972	140,402	186,095	241,902
TOTAL DEPARTMENTAL EXPENSES	3,838,955	3,873,121	3,861,377	4,164,807
PERSONNEL COSTS PER CAPITA	570	581	572	611
TOTAL DEPARTMENTAL COSTS PER CAPITA	598	603	601	649

(1) INCLUSIVE OF ALL BENEFITS AND EMPLOYER'S CONTRIBUTION TO PENSION PLANS (IMRF ONLY). EMPLOYERS REQUIRED CONTRIBUTION TO THE POLICE PENSION PLAN IS COVERED UNDER CITY ADMINISTRATION.

2023 IMPLEMENTED AND PLANNED INITIATIVES	EFFICIENT AND TRANSPARENT OPERATIONS	PROMOTE PUBLIC HEALTH AND SAFETY	FINANCIAL SUSTAINABILITY / PRUDENT FINANCIAL MANAGEMENT	LONG TERM CAPITAL PLANNING/ STEWARDSHIP OF CAPITAL ASSETS
IMPLEMENT NEW CODE ENFORCEMENT/ADJUDICATION SOFTWARE IN CONJUNCTION WITH THE BUILDING DEPT	✓	✓	✓	
ACHIEVE A 35% UTILIZATION OF ELECTRONIC WORKFLOWS FOR CODE ENFORCEMENT/ADJUDICATION ACTIVITIES IN YR 1.	✓	✓	✓	
UPDATE 15 YEAR CAPITAL PLAN IN CONJUNCTION WITH THE FINANCE DIRECTOR		✓	✓	✓
IMPLEMENT NEW WORLD'S INVESTIGATIVE MODULE TO MORE EFFECTIVELY MANAGE INVESTIGATIONS RELATED CASES	✓	✓	✓	
GRANT FUND AT LEAST 10 SPECIAL ENFORCEMENT DETAILS TO ENHANCE ROADWAY SAFETY IN THE CITY	✓	✓	✓	
ONBOARD A POLICE CHAPLIN AND IMPLEMENT AN OFFICER WELLNESS PROGRAM	✓	✓		
MAINTAIN AT LEAST A 97% VACCINATION RATE IN THE DEPARTMENT TO LIMIT PUBLIC HEALTH RISKS	✓	✓		

IMPLEMENTED STRATEGIC INITIATIVES/GOALS AND PERFORMANCE INDICATORS

Strategic Goal #1 – Promote Public Health and Safety

- Hosted “Shop with a Cop” with the assistance of police department staff as well as generous donations from local businesses to help needy families in the community.
- Negotiated and purchased Quicket Solutions, a cloud-based software, to better streamline adjudication and transition to a paperless ticket system for both the police department and the building department.
- Implemented New World’s Investigative module to accurately assign, track, and manage cases that are forwarded to the investigative division.
- Effective in investigation of cases. Out of 138 assigned criminal investigations, 24 remain under investigation. Goal is to leave less than 20% of cases open at year end (i.e. clear or suspend > 80%).

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2020 ACT	2021 ACT	2022 PROJ	2023 BUDG
# OF CRIMINAL INVESTIGATIONS	117	138	159	145
# OF CASES REMAINING UNDER INVESTIGATION	20	24	20	22
% OF CASES REMAINING UNDER INVESTIGATION	17.1%	17.4%	12.6%	15.2%

- Handled 13,975 calls for service, issued 1,141 traffic citations, 868 parking citations, issued 62 local ordinance citations, and made 212 arrests.

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2020 ACT	2021 ACT	2022 PROJ	2023 BUDG
# OF CALLS FOR SERVICE	10,389	13,975	12,372	10,250
# OF TRAFFIC CITATIONS	513	1,141	900	2,250
# OF PARKING CITATIONS	583	868	650	675
# OF LOCAL ORDINANCE CITATIONS	55	62	90	115
# OF ARRESTS	142	212	200	225

- Improved roadway safety by conducting 13 special enforcement details, issuing over 600 traffic citations, and making 23 arrests. Overtime is reimbursed through IDOT grants.

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2020 ACT	2021 ACT	2022 PROJ	2023 BUDG
# OF SPECIAL ENFORCEMENT DETAILS	9	13	13	15

Strategic Goal #3 - Efficient and Transparent Operations and Professional Development

- Met Federal mandates to switch from the Uniform Crimes Reporting system (UCR) to the National Incident Based Reporting System (NIBRS). This process is ongoing and includes federal mandates for the reporting of Use of Force and incidents involving Mental Health Crisis situations.
- Revised and implemented existing policy to meet the frequent amendments to State of Illinois statutes. The Illinois Safe-T Act was signed into law in January of 2021. This act instituted sweeping reforms in policing and training. This not only required policy updates but also increased mandatory training requirements as well as state and federal reporting requirements. Completed department-wide training through the ILETSB pertaining to new mandates covered in the Safe-T Act.

POLICE DEPARTMENT CONTINUED...

IMPLEMENTED STRATEGIC INITIATIVES/GOALS AND PERFORMANCE INDICATORS CONTINUED...

- Completed just under 2,500 combined hours of department training. The goal is to attain at least 2,400 hours/year in the post COVID operating environment.

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2020 ACT	2021 ACT	2022 PROJ	2023 BUDG
TRAINING HOURS	1,275	2,412	2,499	2,500

- Continue to effectively manage overtime costs despite pressures from retirements and understaffing, military duty assignments, etc. 2022 projected costs are expected to come in at just under \$97,000 or 3.55% of total labor costs in the department. The 2023 budget target includes a bit of contingency at just over \$124,000 or 4.17% of total labor costs. The goal is to bring this number in under 4%.

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2020 ACT	2021 ACT	2022 PROJ	2023 BUDG
OVERTIME COSTS	83,863	105,950	96,668	124,099
OVERTIME (AS A % OF TOTAL LABOR COSTS)	3.04%	3.94%	3.55%	4.17%

- 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/BUDGET CYCLE GOALS	2020 ACT	2021 ACT	2022 PROJ	2023 BUDG
# OF VIOLATIONS	-	5	3	2
# OF VIOLATIONS (AS A % OF INSPECTIONS)	0%	7%	6%	4%

- Signed an agreement with 10-41 Inc. to on-board a Police Chaplin as well as implement an officer wellness program. This program also assists with Critical Incident Management for wellness, peer group training, and Resilient Life workshops for officers and their families.
- Purchased new in-car cameras in conjunction with the Implementation of a body worn camera program for enhanced transparency and officer safety.
- Revamped Field Training Officer program to the SOKOLOVE system.
- Hired one new officer and promoted and trained 1 sergeant, 1 commander, 1 deputy chief, and one records coordinator. The goal is to get new supervisors trained with Staff and Command certification from Northwestern University within 6 months of promotion.

Strategic Goal #5 - Long-term Capital Planning//Stewardship of Infrastructure Assets

- Purchased and up-fitted three new hybrid police vehicles in line with the City's 15 year capital replacement plan. Two Ford Interceptors for patrol and one unmarked vehicle for investigations. This is the first phase of converting all vehicles to sustainable hybrid vehicles. Updated squad car design in an effort to enhance visibility especially at night.
- Coordinated upgrade and expansion of security surveillance system at the Flagg Creek Golf Course. Three cameras were added to maintenance area and two cameras were upgraded at the clubhouse.

POLICE DEPARTMENT CONTINUED...

IMPLEMENTED STRATEGIC INITIATIVES/GOALS AND PERFORMANCE INDICATORS CONTINUED...

- Upgraded our ALPR program to add three cameras in the area of Joliet and LaGrange Rd. Two of these cameras were supplied by the DEA as part of an agreement resulting in an \$8,000 savings on equipment.

Strategic Goal #6 – Financial Sustainability and Prudent Financial Management

- Applied for grants to cover new and/or additional upgrades to technology including the Illinois Training and Standards Board Grant to expand the Body worn Camera program and the Bureau of Justice Authority Grant to expand the Automated License Plate Reader program.
- Assisted with the selection and interview process for the new Executive Director of the Lyons Township Area Communication Center (our intergovernmental dispatch cooperative).

NEW INITIATIVES/GOALS FOR FISCAL 2023

Strategic Goal #1 – Promote Public Health and Safety

- Expand our Elderly Service Program by adding senior learning workshops throughout the year.
- Increase officers and student engagement by reinstituting the DARE Program and a mentoring program as well as a back to school event and bike rodeo.
- Continue transition from UCR to NIBRS to be fully compliant by 2024 for better statistical data.

Strategic Goal #3 - Efficient and Transparent Operations

- Schedule remaining supervisors for Northwestern School of Staff and Command to increase command staff knowledge base.
- Upgrade the current camera project in Countryside Park and improve Wide Area Network for future expansion.
- Increase wellness programs to promote mental and physical fitness of our officers.
- Purchase a virtual reality de-escalation and discretionary shoot training technology platform to meet state training mandates.

Strategic Goal #5 - Long term Capital Planning/Stewardship of Infrastructure Assets

- Expand interoperability and officer's safety with the purchase of new mobile 800 MHz radios for each patrol unit.
- Purchase and up fit two 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.

POLICE DEPARTMENT CONTINUED...

NEW INITIATIVES/GOALS FOR FISCAL 2023 CONTINUED...

Strategic Goal #6 – Financial Sustainability and Prudent Financial Management

- Continue participation in the Illinois Department of Health and Human Services (IDHS) Tobacco Enforcement grant initiative.
- Continue participation in the Illinois Department of Transportation (IDOT) special enforcement grant details and secure at least \$25K in annual funding to cover overtime costs to administer the program.
- 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 2023 ANNUAL BUDGET

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

ACCT NUMBER	ACCT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FYTD	2022 FYE PROJ	2023 BUDGET
POLICE DEPARTMENT							
01-02-421-4210	SALARIES FULL-TIME	2,554,321	2,462,691	2,630,353	1,659,437	2,530,000	2,720,479
01-02-421-4215	SALARIES PART-TIME	118,192	121,061	129,700	61,654	100,000	132,600
01-02-421-4217	OVERTIME	83,863	105,950	106,644	78,622	120,000	124,099
	OVERTIME EXCLUDING HOLIDAY	103,752					
	HOLIDAY OVERTIME	20,347					
01-02-421-4218	BUYBACKS & OTHER BENEFITS	194,107	324,325	244,362	227,266	244,362	199,380
	SICK BUYBACK	30,344					
	HOLIDAY PAY	70,620					
	VACATION BUYBACK	56,392					
	COMP BUYBACK	31,924					
	ANNUAL LONGEVITY	1,700					
	SPECIALTY PAY	8,400					
01-02-421-4220	SOCIAL SECURITY TAX	178,256	181,988	189,911	123,182	185,628	196,270
01-02-421-4225	MEDICARE TAX	41,805	42,724	45,170	28,834	43,413	46,123
01-02-421-4230	HEALTH INSURANCE	415,906	406,515	388,491	253,781	371,000	419,162
01-02-421-4235	OTHER INSURANCE	24,205	22,513	25,316	15,914	24,097	25,743
01-02-421-4250	EMPLOYEE ASSISTANCE PROGRAM	-	475	475	-	475	475
01-02-421-4260	IMRF	31,934	35,489	36,807	24,650	36,807	32,574
01-02-421-4270	EMPLOYEE PHYSICALS	958	889	1,000	256	1,000	1,000
01-02-421-4290	UNIFORM ALLOWANCE	16,436	28,099	25,000	15,100	18,500	25,000
	PATROL LEATHER ALLOWANCE	4,800					
	DETECTIVE ALLOWANCE	1,200					
	UNIFORM REPLACEMENT	19,000					
01-02-421-5120	MAINTENANCE-EQUIPMENT	8,586	7,656	25,100	16,689	18,500	27,100
	TASER ASSURANCE	15,000					
	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	36,939	22,070	25,600	29,934	33,500	25,600
	CAR WASH/DETAILING	1,000					
	FORD - SQUADS/TIRES	24,000					
	FIRST AID KITS (SQUADS)	600					
01-02-421-5340	LABOR NEGOTIATION	13,551	-	15,000	-	7,500	15,000
01-02-421-5500	CELLULAR/PAGERS	4,746	7,417	10,000	5,606	8,000	8,500
01-02-421-5610	CONFERENCE & TRAVEL	1,882	625	5,500	2,382	2,500	6,400
	ILEAS	750					
	IACP	2,000					
	FBINA	2,000					
	IATAI ACCIDENT INVESTIGATORS	850					
	5TH DISTRICT SWAT	800					

THE POLICE DEPARTMENT IS CONTINUED ON THE FOLLOWING PAGE



CITY OF COUNTRYSIDE 2023 ANNUAL BUDGET

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

ACCT NUMBER	ACCT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FYTD	2022 FYE PROJ	2023 BUDGET
POLICE DEPARTMENT CONTINUED...							
01-02-421-5630	TRAINING & MEETINGS	7,050	15,932	23,040	7,451	7,500	25,540
	WEST SUB CHIEF/JUVENILE ASSOC	800					
	ILEAS/IL LEAP	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					
	TRAFFIC CRASH RECONSTRUCTION	2,500					
01-02-421-5650	SUBSCRIPTIONS	5,866	7,858	10,140	3,988	8,000	12,570
	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	3,000					
	VIDEO REDACTION	2,000					
01-02-421-5670	TUITION REIMBURSEMENT	10,648	4,039	10,400	5,140	10,400	10,400
	TWO EMPLOYEES AT MAX ANNUAL	10,400					
01-02-421-5690	MEMBERSHIPS & LICENSES	3,520	4,280	5,225	1,052	3,500	5,375
	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					
	MCA T/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					
	MOCIC	150					

THE POLICE DEPARTMENT IS CONTINUED ON THE FOLLOWING PAGE

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

ACCT NUMBER	ACCT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FYTD	2022 FYE PROJ	2023 BUDGET
POLICE DEPARTMENT CONTINUED...							
01-02-421-5810	LEGAL NOTICE/NEWS PUBLICATION	-	-	-	-	-	-
01-02-421-5890	CONTRACTUAL/CONSULTING SERV	7,532	6,386	6,835	6,823	6,835	10,685
	ANIMAL PICKUP	2,000					
	TRAK CRITICAL REACH	285					
	DOA TRANSPORT	1,500					
	ALL TRAFFIC SOLUTIONS	4,500					
	SHRED IT SERVICES	1,500					
	FULTON - TORNADO ALARM MAINT	900					
01-02-421-6510	OFFICE SUPPLIES	2,048	1,674	5,000	992	2,500	2,500
01-02-421-6520	OPERATING SUPPLIES	26,318	22,101	25,957	15,273	22,500	31,957
	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					
	TRAINING SUPPLIES	1,000					
	BACKGROUND/FINGERPRINTING	1,000					
	NEW AED (S)	3,000					
	AMMUNITION	5,500					
	PPE	2,400					
	TACTICAL EMERGENCY EQUIPMENT	6,500					
	NEW MOBILE RADAR UNITS	3,000					
01-02-421-6530	FUEL/OIL	50,008	39,927	56,188	34,646	54,500	60,000
01-02-421-9070	GRANT EXPENDITURES	278	437	150	360	360	275
01-02-421-9080	ADJUDICATION COSTS	-	-	-	-	-	-
TOTAL POLICE DEPARTMENT		3,838,955	3,873,121	4,047,364	2,619,032	3,861,377	4,164,807



PUBLIC WORKS DEPARTMENT

The department is comprised of 13 full-time employees; the Public Works Superintendent, the Building Maintenance Technician, the Mechanic, Crew Chiefs, Maintenance Workers Level 2, Maintenance Workers Level 1, the Lead Water Plant Operator, and the Water Plant Operator. This department is responsible for the maintenance of public buildings and property, including parks, rights-of-way, water distribution system and the 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.

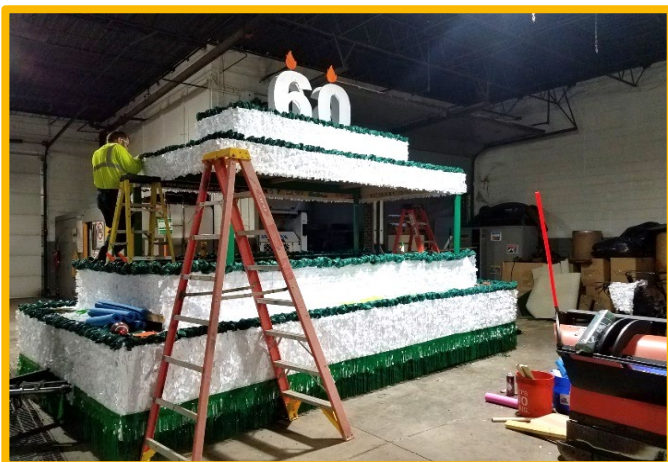
The Superintendent works closely with the City Engineer to update the Streets Condition Map, and the 5-Year Street and Alley Resurfacing Plan. This allows the Infrastructure Committee to make informed resurfacing decisions each year. Last year the Finance Director worked with all City Department Heads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

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...

DEPARTMENTAL EXPENSES/INPUTS/STAFFING LEVELS	2020 ACT	2021 ACT	2022 PROJ	2023 BUDG
FULL TIME EMPLOYEES	8	9	9	9
PART TIME/SEASONAL EMPLOYEES	6	6	6	6
TOTAL PERSONNEL COSTS (1)	1,203,306	1,241,609	1,290,586	1,242,602
ALL OTHER OPERATING COSTS	455,599	582,187	599,687	697,854
TOTAL DEPARTMENTAL EXPENSES	1,658,905	1,823,796	1,890,273	1,940,456
PERSONNEL COSTS PER CAPITA	187	193	201	194
TOTAL DEPARTMENTAL COSTS PER CAPITA	258	284	294	302

(1) INCLUSIVE OF ALL BENEFITS AND EMPLOYER'S CONTRIBUTION TO PENSION PLANS (IMRF).



2023 IMPLEMENTED AND PLANNED INITIATIVES	HIGH QUALITY COMMUNITY SERVICE DELIVERY	EFFICIENT AND TRANSPAREN T OPERATIONS	FINANCIAL SUSTAINABILITY / PRUDENT FINANCIAL MANAGEMENT	LONG TERM CAPITAL PLANNING/ STEWARDSHIP OF CAPITAL ASSETS
UPDATE 15 YEAR CAPITAL PLAN IN CONJUNCTION WITH THE FINANCE DIRECTOR		✓	✓	✓
SECURE FUNDING IN THE CURRENT CYCLE TO REPLACE 1 DUMP/PLOW AND SIDEWALK MACHINE	✓	✓		✓
UTILIZE ACCUMULATED MOTOR FUEL TAX FUNDS FOR CURRENT PAVEMENT PROGRAM AT NO BURDEN ON GENERAL FUND	✓		✓	✓
EFFECTIVELY MANAGE DEPARTMENTAL OPERATING COSTS WHILE PROVIDING ABOVE MARKET PROGRAMS	✓	✓	✓	✓

PUBLIC WORKS DEPARTMENT CONTINUED...

IMPLEMENTED STRATEGIC INITIATIVES/GOALS AND PERFORMANCE INDICATORS

Strategic Goal #2 - 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/BUDGET CYCLE GOALS	2020 ACT	2021 ACT	2022 PROJ	2023 BUDG
REMOVAL OF DEAD PARKWAY TREES	33	40	51	50
SENIOR DRIVEWAY APRONS PLOWED	211	240	240	240
BRUSH TRUCKLOADS PICKED UP FROM RESIDENTS	176	190	160	175
TONS OF LEAVES PICKED UP FROM RESIDENTS	368	450	350	350
AMOUNT OF DUMP CHARGES	8,100	11,050	9,100	15,000
SNOW PLOWING TRIPS	17	12	18	15
TONS OF SALT PURCHASED	657	749	750	750
# OF PUBLIC PROPERTIES MAINTAINED	101	101	101	101
RESIDENTIAL 50/50 TREE PROGRAM EXPENSES	19,565	29,179	31,224	40,000

Strategic Goal #3 - 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 existing vendors, competitively bid new contracts and 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 (adjusted annually for inflation). 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 that carry significant maintenance contracts to adjust and maintain. The adjustment factor primarily comes from the Contractual line item.

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2020 ACT	2021 ACT	2022 PROJ	2023 BUDG
MAINTENANCE - BUILDING	38,503	29,072	30,000	50,000
MAINTENANCE - EQUIPMENT	17,849	19,926	17,500	20,000
MAINTENANCE - INFRASTRUCTURE	41,121	53,063	55,000	65,000
MAINTENANCE - MOTOR VEHICLES	7,781	13,755	12,000	20,000
CONTRACTUAL/CONSULTING	194,756	293,551	294,637	299,454
OPERATING SUPPLIES	97,772	117,492	116,594	130,400
(LESS CITY HALL ADJUSTMENT)	-	(120,000)	(123,000)	(126,075)
PRIMARY DPW OPERATING COSTS	397,782	406,859	402,731	458,779
\$ CHANGE OVER BASE YEAR (FY 2018)	(90,004)	(80,927)	(85,055)	(29,007)
% CHANGE OVER BASE YEAR (FY 2018)	-22%	-20%	-21%	-7%

PUBLIC WORKS DEPARTMENT CONTINUED...

IMPLEMENTED STRATEGIC INITIATIVES/GOALS AND PERFORMANCE INDICATORS 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 the 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 #5 – Long Term Capital Planning and Stewardship of Infrastructure Assets

- In conjunction with Finance Director and the City Engineer all department heads contributed to enhanced long term planning with the annual maintenance of the comprehensive 15-year capital replacement plan. In conjunction with the Finance Director and other department heads, secured just over \$1.6 million in capital investment without the use of a tax levy or external financing.

Strategic Goal #6 – Financial Sustainability and Prudent Financial Management

- 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 for fiscal 2021. The goal is obtain renewal rates in the top 10 percentile within the City's Risk pool.

NEW INITIATIVES/GOALS FOR FISCAL 2023

Strategic Goal #2 - High Quality Community Service Delivery

- Maintain funding in the 50/50 tree program of at least \$40,000 annually.
- Continue to administer the community-wide electronic waste recycling and shredding programs.

Strategic Goal #5 – Long Term Capital Planning/Stewardship of Infrastructure Assets

- Secure additional funding for the sidewalk square inspection and repair plan under new lower bid to eliminate trip hazards.
- Begin implementation of the fire hydrant restoration program in Ward 2 in the current budget cycle. Secure funding in the subsequent budget cycle for Ward 3.
- Achieve Zero Energy Certification on the City Hall Municipal Complex and secure final grant funding allocation of \$400,000 in the current budget cycle.
- Secure grant funding under the current budget cycle to support drainage improvement projects from the Midwest Water Reclamation District (MWRD) under the Green Infrastructure (GI) program.
- In conjunction with City Administration, secure grant funding to complete three pollination gardens within the City.



CITY OF COUNTRYSIDE 2023 ANNUAL BUDGET

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

ACCT NUMBER	ACCT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FYTD	2022 FYE PROJ	2023 BUDGET
PUBLIC WORKS DEPARTMENT							
01-03-431-4210	SALARIES FULL-TIME	708,932	738,213	762,251	479,438	755,000	777,547
01-03-431-4215	SALARIES PART-TIME	18,912	22,192	23,488	38,116	38,116	23,450
01-03-431-4217	OVERTIME	31,575	51,805	32,021	4,560	32,021	36,329
01-03-431-4218	BUYBACKS & OTHER BENEFITS	69,227	12,634	14,422	58,541	57,250	14,338
01-03-431-4219	PAGER ALLOWANCE	36,327	35,825	39,000	16,617	37,500	38,000
01-03-431-4220	SOCIAL SECURITY TAX	52,373	51,304	54,461	36,083	54,461	55,620
01-03-431-4225	MEDICARE TAX	12,248	11,998	12,737	8,439	12,737	13,008
01-03-431-4230	HEALTH INSURANCE	153,521	186,763	173,025	106,819	173,025	168,143
01-03-431-4235	OTHER INSURANCE	9,472	11,693	12,535	7,750	11,750	12,746
01-03-431-4250	EMPLOYEE ASSISTANCE PROGRAM	-	194	176	-	176	176
01-03-431-4260	IMRF	102,450	110,525	111,688	73,304	110,550	95,245
01-03-431-4270	EMPLOYEE PHYSICALS	1,284	2,052	1,500	1,114	1,500	1,500
	RANDOM IDOT TESTING	1,000					
	SEASONAL HELP	500					
01-03-431-4290	UNIFORM ALLOWANCE	6,985	6,411	6,500	3,851	6,500	6,500
	NEW UNIFORMS	3,500					
	BOOTS	2,000					
	SAFETY T SHIRTS	1,000					
01-03-431-5110	MAINTENANCE- BUILDING	38,504	29,072	40,500	9,100	30,000	70,000
	HVAC REPAIRS	12,000					
	ELECTRICAL MAINTENANCE	5,000					
	DUMPSTER FEES	25,000					
	FLOOR MATS	3,000					
	DOOR MAINTENANCE	3,000					
	MISC ITEMS	2,000					
	SEAL COAT CITY HALL	20,000					
01-03-431-5120	MAINTENANCE-EQUIPMENT	17,849	19,926	20,000	7,027	17,500	20,000
01-03-431-5125	MAINTENANCE-INFRASTRUCTURE	41,121	53,062	73,500	22,112	55,000	80,000
	STREET LIGHTS	15,000					
	IDOT TRAFFIC SIGNALS	8,000					
	SIDEWALK REPAIRS	1,000					
	STORM SEWERS	10,000					
	ANNUAL NPDES PERMIT FEE	1,000					
	SIDEWALK INSPECTION PROGRAM	20,000					
	MISC PROJECTS	10,000					
	SEAL COAT LA GRANGE RD SIDEWALKS	15,000					
01-03-431-5130	MAINTENANCE-MOTOR VEHICLES	7,781	13,755	15,000	6,273	12,000	20,000
01-03-431-5500	CELLULAR/PAGERS	3,005	1,988	3,200	1,451	3,200	4,000
	FIRST NET TOUCH TO TALK	4,000					
01-03-431-5610	CONFERENCE & TRAVEL	-	-	-	-	-	-
01-03-431-5630	TRAINING & MEETINGS	106	36	500	-	500	500
01-03-431-5690	MEMBERSHIPS & LICENSES	384	464	1,000	245	500	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 2023 ANNUAL BUDGET

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

ACCT NUMBER	ACCT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FYTD	2022 FYE PROJ	2023 BUDGET
PUBLIC WORKS DEPARTMENT CONTINUED...							
01-03-431-5890	CONTRACTUAL/CONSULTING SERV	195,251	293,551	294,637	236,349	294,637	299,454
	ELEVATOR MAINTENANCE	5,300					
	FIRE & SECURITY (INCLUDES ESDA)	9,500					
	FIRE SPRINKLERS	2,000					
	WEED CONTROL/FERTILIZER	5,000					
	BALLFIELD GROOMING	15,000					
	LANDSCAPING/MAINT PARKS/CITY HALL	20,000					
	PARKWAY TREE REMOVAL	30,000					
	LEAF DISPOSAL FEES	15,000					
	PARKWAY TREE PURCHASES	28,350					
	PARKWAY TREE PRUNING	6,000					
	RODENT PEST CONTROL	1,000					
	FIRE EXTINGUISHER MAINTENANCE	750					
	FIRST AID SUPPLIES	250					
	PARK PLUMBING/BACKFLOW	2,500					
	CLOCK TOWER MAINTENANCE	500					
	STREET PATCHING	35,000					
	CUSTODIAL SERVICE	60,000					
	C-SIDE PARK PORTA MAINTENANCE	2,000					
	SPRING CLEANUP (ELECTRONICS)	7,500					
	THERMIFLO GENERATOR MAINTENANCE	3,987					
	METROPOLITAN PUMP	5,000					
	CONTINENTAL SOLAR PANEL MAINT	2,720					
	FLUID POLISHING	1,717					
	HILL MECHANICAL HVAC MAINT	4,930					
	AUTOMATED LOGIC - BAS ANNUAL	13,650					
	SCHNEIDER PME ANNUAL MAINT	7,500					
	LIGHTING CONTROLS MAINT AGRMINT	5,000					
	MCGINTY	1,300					
	PAINTING - STREETSCAPES	8,000					
01-03-431-5891	50/50 TREE PROGRAM	19,565	29,179	40,000	25,949	36,500	40,000
01-03-431-6510	OFFICE SUPPLIES	481	604	350	150	350	350
01-03-431-6520	OPERATING SUPPLIES	97,772	117,492	124,400	46,190	120,000	130,400
	CUSTODIAL SUPPLIES	6,000					
	HARDWARE SUPPLIES/TOOLS	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	40,000					
	SOLAR PANEL SUPPLIES	4,000					

THE PUBLIC WORKS DEPARTMENT IS CONTINUED ON THE FOLLOWING PAGE

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

ACCT NUMBER	ACCT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FYTD	2022 FYE PROJ	2023 BUDGET
PUBLIC WORKS DEPARTMENT CONTINUED...							
01-03-431-6530	FUEL/OIL	28,950	22,776	31,000	21,468	28,500	31,000
	DIESEL FUEL	27,500					
	GASOLINE	1,500					
	OIL	2,000					
01-03-431-6550	SAFETY EQUIPMENT	4,830	282	1,150	498	1,000	1,150
TOTAL PUBLIC WORKS DEPARTMENT		1,658,905	1,823,796	1,889,041	1,211,444	1,890,273	1,940,456
EMERGENCY TELEPHONE SYSTEM DEPARTMENT*							
01-07-426-5120	MAINTENANCE EQUIPMENT	-	-	-	-	-	-
01-07-426-5680	SOFTWARE MAINT/LICENSES	5,420	5,691	-	-	-	-
	REVERSE 911	5,420					
01-07-426-5700	TELEPHONE	12,999	5,906	1,600	1,528	2,500	2,940
01-07-426-5890	CONTRACTUAL SERVICES	288,293	310,223	273,615	193,409	262,000	316,252
	LTACC ASSESSMENT	246,162					
	ONGOING OPERATING	11,300					
	CAPITAL ASSESSMENT	27,110					
	RECAPTURE CAPITAL	30,000					
	STARCOM MOBILE	1,680					
01-07-426-8010	OPERATING CAPITAL	-	-	-	-	-	-
TOTAL EMERGENCY TELPHONE SYSTEM DEPARTMENT		306,712	321,820	275,215	194,937	264,500	319,192
TOTAL GENERAL FUND EXPENSES		10,105,774	10,273,094	10,854,985	6,914,838	10,458,015	11,490,779
TOTAL GF EXPENSES & OTHER FINANCING USES		14,028,067	14,055,929	14,281,134	9,399,037	13,884,164	15,611,647
GENERAL FUND SURPLUS/(DEFICIT)		103,838	346,719	-	1,833,756	2,482,607	-





THIS PAGE INTENTIONALLY LEFT BLANK





CITY OF COUNTRYSIDE 2023 ANNUAL BUDGET

HOTEL/MOTEL FUND

ACCT NUMBER	ACCT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FYTD	2022 FYE PROJ	2023 BUDGET
-------------	------------------	----------------	----------------	----------------	--------------	------------------	----------------

REVENUES:

TAXES

15-00-310-3110	HOTEL/MOTEL TAXES	279,123	118,860	209,480	203,392	250,000	269,530
TOTAL TAXES		279,123	118,860	209,480	203,392	250,000	269,530

OTHER REVENUES

15-00-380-3810	INTEREST INCOME	33,757	16,447	30,000	19,880	30,000	22,500
15-00-380-3840	FESTIVAL REVENUE	965	-	-	-	-	-
15-00-380-3850	CONCERT SPONSORSHIPS	13,500	500	-	10,000	10,000	10,000
15-00-380-3855	PARADE SPONSORSHIPS	27,550	-	20,000	1,450	20,000	20,000
15-00-380-3856	WINTERFEST SPONSORSHIPS	4,750	-	5,000	2,750	2,750	5,000
15-00-380-3858	OTHER EVENT SPONSORSHIPS	-	-	-	-	-	10,000
15-00-380-3860	OTHER REVENUE	-	-	-	-	-	-
15-00-380-3880	INVESTMENT GAIN (LOSS)	8,100	-	-	740	40	-
TOTAL OTHER REVENUES		88,622	16,947	55,000	34,820	62,790	67,500

TOTAL HOTEL/MOTEL FUND REVENUES		367,745	135,807	264,480	238,212	312,790	337,030
--	--	----------------	----------------	----------------	----------------	----------------	----------------

EXPENDITURES:

PROFESSIONAL DEVELOPMENT

15-00-550-4215	SALARIES - PART TIME	-	-	-	-	-	-
15-00-550-4217	OVERTIME	12,029	-	-	-	-	-
TOTAL PROFESSIONAL DEVELOPMENT		12,029	-	-	-	-	-

CONTRACTUAL SERVICES

15-00-600-5890	CONTRACTUAL/CONSULTING SVCS	-	-	-	-	-	-
15-00-600-5900	ADVERTISING	23,925	32,545	44,000	33,080	44,000	49,150
	NEWSPAPER ADVERTISING	4,000					
	WHITE SOX RADIO ADVERTISING	90,300					
	DEALERSHIP REIMBURSEMENTS	(45,150)					
	CS CHAMBER ADVERTISING	-					
TOTAL CONTRACTUAL SERVICES		23,925	32,545	44,000	33,080	44,000	49,150

OTHER FINANCING USES

15-00-950-6520	OPERATING SUPPLIES	-	-	-	-	-	-
	MISC SIGNS - EVENTS AT PARK	-					
15-00-950-9010	FESTIVAL EXPENDITURES	1,787	-	-	1,817	1,817	2,000
	EVENT SIGNS	1,000					
	EVENT POSTCARDS/PRINTING	1,000					
15-00-950-9015	EASTER EGG HUNT	265	461	-	-	-	500
	EASTER BUNNY/CANDY/EGGS	500					
15-00-950-9020	CONCERTS IN THE PARK	35,304	483	5,000	19,713	27,500	27,500
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



CITY OF COUNTRYSIDE 2023 ANNUAL BUDGET

HOTEL/MOTEL FUND CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FYTD	2022 FYE PROJ	2023 BUDGET
OTHER FINANCING USES CONTINUED...							
15-00-950-9024	CHILDREN'S HOLIDAY PARTY	7,869	-	7,080	5,457	5,500	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	36,105	-	25,000	1,049	30,000	30,500
	ADVERTISING	3,000					
	OTHER PARADE EXPENSES	10,000					
	DONATION	17,500					
15-00-950-9040	WINTERFEST EXPENSES	11,814	-	10,400	2,649	2,650	10,400
	ENTERTAINMENT	6,500					
	TENT/RENTALS	2,850					
	SUPPLIES/PRINT/MISC	1,050					
15-00-950-9045	OTHER EVENT EXPENSES	-	-	-	-	-	20,500
	SUMMER FESTIVAL	10,000					
	IDEAL BLOCK PARTY	10,500					
15-00-950-9055	TAX SHARING	-	-	-	-	-	-
15-00-950-9099	OTHER COMMUNITY RELATIONS	57,527	14,952	13,000	27,139	35,000	24,400
	HOLIDAY DECORATIONS	8,000					
	MISC PROGRAMS	-					
	BANNERS	8,000					
	CARVIAL SPONSORSHIP	-					
	FIREWORKS	8,400					
	I&M CANAL ANNUAL DONATION	-					
15-00-950-9595	OPERATING TRANSFER OUT	180,000	85,000	160,000	-	150,000	165,000
TOTAL OTHER FINANCING USES		330,671	100,896	220,480	57,824	252,467	287,880
TOTAL FUND EXPENDITURES		366,625	133,441	264,480	90,904	296,467	337,030
NET CHANGE IN FUND BALANCE		1,120	2,366	-	147,308	16,323	-





CITY OF COUNTRYSIDE 2023 ANNUAL BUDGET

COMMERCIAL TIF FUND

ACCT NUMBER	ACCT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FYTD	2022 FYE PROJ	2023 BUDGET
REVENUES:							
TAXES							
22-00-310-3303	INCREMENTAL PROPERTY TAX	695,635	703,337	634,391	243,105	544,672	746,503
TOTAL TAXES		695,635	703,337	634,391	243,105	544,672	746,503
OTHER REVENUES							
22-00-380-3810	INTEREST INCOME	1,528	249	1,000	29	250	250
TOTAL OTHER REVENUES		1,528	249	1,000	29	250	250
OTHER FINANCING SOURCES							
22-00-395-3999	OPERATING TRANSFER IN	-	192,364	63,439	68,896	68,896	67,617
	FROM THE GENERAL FUND	67,617					
TOTAL OTHER FINANCING SOURCES		-	192,364	63,439	68,896	68,896	67,617
TOTAL FUND REVENUES		697,163	895,950	698,830	312,030	613,818	814,370
EXPENDITURES:							
PROFESSIONAL & TECHNICAL SERVICES							
22-00-530-5320	ENGINEERING	-	-	-	-	-	-
22-00-530-5330	LEGAL	800	480	1,000	1,224	2,000	5,000
22-00-530-5730	UTILITIES	-	-	-	-	-	-
22-00-530-5890	CONTRACTUAL/CONSULTING	530	550	-	565	565	1,000
22-00-530-9055	REIMBURSEMENT AGREEMENT	-	-	45,127	-	-	-
22-00-530-9565	INTERFUND INTEREST PAYMENTS	381,898	247,156	226,456	114,955	216,505	268,974
TOTAL PROFESSIONAL & TECHNICAL SERVICES		383,228	248,186	272,583	116,744	219,070	274,974
CAPITAL							
22-00-800-8900	OTHER CAPITAL EXPENDITURES	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURES		-	-	-	-	-	-
TOTAL FUND EXPENDITURES		383,228	248,186	272,583	116,744	219,070	274,974
NET CHANGE IN FUND BALANCE		313,935	647,764	426,247	195,286	394,748	539,397





CITY OF COUNTRYSIDE 2023 ANNUAL BUDGET

CAPITAL PROJECT FUND

ACCT NUMBER	ACCT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FYTD	2022 FYE PROJ	2023 BUDGET
REVENUES:							
BOND PROCEEDS							
24-00-311-3610	BOND PROCEEDS	-	16,420,000	-	-	-	-
24-00-311-3615	BOND PREMIUM	-	514,039	-	-	-	-
TOTAL BOND PROCEEDS		-	16,934,039	-	-	-	-
OTHER REVENUES							
24-00-380-3810	INTEREST INCOME	100,235	-	-	-	-	-
24-00-380-3820	SALE OF FIXED ASSETS	-	-	-	-	-	-
24-00-380-3853	GRANT REVENUE	423,937	126,089	100,000	65,696	119,690	507,000
	MWRD GI PROGRAM	325,000					
	ITEP JOLIET PH 1 ENG (STP)	182,000					
TOTAL OTHER REVENUES		524,172	126,089	100,000	65,696	119,690	507,000
OTHER FINANCING SOURCES							
24-00-395-3999	OPERATING TRANSFER IN	2,146,378	1,094,803	965,877	-	965,877	1,637,267
	FROM THE GENERAL FUND	1,637,267					
TOTAL OTHER FINANCING SOURCES		2,146,378	1,094,803	965,877	-	965,877	1,637,267
TOTAL FUND REVENUES		2,670,550	18,154,931	1,065,877	65,696	1,085,567	2,144,267
EXPENDITURES:							
FINANCE DEPARTMENT (CITY HALL PROJECT)							
24-01-413-5320	ENGINEERING FEES	8,328	348	-	131	131	-
24-01-413-5321	ARCHITECT FEES	113,265	12,728	-	-	-	-
24-01-413-5322	CONSTRUCTION MANAGEMENT	325,464	8,263	-	-	-	-
24-01-413-5323	GENERAL REQUIREMENTS	185,863	10,380	-	-	-	-
24-01-413-5890	CONTRACTUAL/CONSULTING	118,375	-	-	613	613	-
24-01-413-8001	GRADING/EARTHWORK	204,457	23,365	-	-	-	-
24-01-413-8002	BUILDING CONSTRUCTION (GMP)	3,123,215	50,344	-	-	-	-
24-01-413-8015	FURNITURE/FIXTURES/EQUIP	563,902	412	-	-	-	-
24-01-413-8100	UTILITY RELOCATION	122,375	(20,000)	-	-	-	-
TOTAL FINANCE DEPARTMENT (CITY HALL PROJ)		4,765,244	85,840	-	744	744	-
GENERAL ADMINISTRATION							
24-01-416-5320	ENGINEERING FEES	61,729	110,742	40,000	2,801	2,801	260,000
	ITEP JOLIET PH 1 ENG (STP FED SHARE)	182,000					
	ITEP JOLIET PH 1 ENG (LOCAL SHARE)	78,000					
24-01-416-8000	BUILDING/SITE IMPROVEMENTS	-	-	-	-	-	63,500
	POLLINATOR GARDENS (EXC FCGC)	63,500	-				
24-01-416-8010	EQUIPMENT	15,337	-	-	-	-	-
24-01-416-8015	FURNITURE & FIXTURES	954	-	-	-	-	-
24-01-416-8020	INFRASTRUCTURE IMPROVEMENTS	47,800	187,466	100,000	5,220	5,220	735,825
	MWRD GI PROGRAM - LOCAL	226,000					
	MWRD GI PROGRAM - GRANT SHARE	325,000					
	STP EAST AV CONSTRUCTION LOCAL	106,893					
	ITEP LAGRANGE CONST LOCAL FINAL	16,861					
	ITEP BRAINARD CONST LOCAL FINAL	61,071					
24-01-416-9055	REIMBURSEMENT AGMNT	-	-	-	600,000	600,000	-
TOTAL GENERAL ADMINISTRATION		125,820	298,208	140,000	608,021	608,021	1,059,325



CITY OF COUNTRYSIDE 2023 ANNUAL BUDGET

CAPITAL PROJECT FUND CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FYTD	2022 FYE PROJ	2023 BUDGET
INFORMATION TECHNOLOGY							
24-01-418-8010	EQUIPMENT	196,444	-	-	-	-	-
TOTAL INFORMATION TECHNOLOGY		196,444	-	-	-	-	-
POLICE DEPARTMENT							
24-02-421-8010	EQUIPMENT	159,209	69,724	30,000	27,153	30,000	4,500
	2 NEW PATROL BICYCLES	4,500					
24-02-421-8011	FURNITURE & FIXTURES	-	-	-	-	-	-
24-02-421-8018	MOTOR VEHICLES	115,433	9,076	35,000	25,833	25,833	97,500
	2 NEW PATROL VEHICLES	97,500					
TOTAL POLICE DEPARTMENT		274,642	78,800	65,000	52,986	55,833	102,000
PUBLIC WORKS DEPARTMENT							
24-03-431-5320	ENGINEERING FEES	-	77,585	-	93,053	93,053	-
24-03-431-8000	BUILDING/SITE IMPROVEMENTS	-	994	-	-	-	-
24-03-431-8010	EQUIPMENT	53,583	100,340	-	4,200	4,200	259,098
	REPLACE #455 ('98 DEERE TRACTOR)	20,000					
	REPLACE #855 ('88 DEERE TRACTOR)	50,000					
	TRACKLESS MINI TRACTOR	143,164					
	TRACKLESS ATTACHMENTS	45,934					
24-03-431-8015	FURNITURE & FIXTURES	-	-	-	-	-	-
24-03-431-8018	MOTOR VEHICLES	199,140	-	385,000	230,801	230,801	150,000
	NEW DUMP/PLOW TRUCK	150,000					
24-03-431-8020	INFRASTRUCTURE IMPROVEMENTS	38,971	384,372	1,053,500	580,674	1,053,500	50,000
	DRAINAGE IMPROVEMENTS (FROM 22)	50,000					
TOTAL PUBLIC WORKS DEPARTMENT		291,694	563,291	1,438,500	908,728	1,381,554	459,098
OTHER FINANCING USES							
24-01-413-9540	COST OF ISSUANCE	-	196,589	-	-	-	-
24-01-950-9520	PAYMENT TO ESCROW AGENT	-	16,735,040	-	-	-	-
TOTAL OTHER FINANCING USES		-	16,931,629	-	-	-	-
TOTAL FUND EXPENDITURES		5,653,844	17,957,768	1,643,500	1,570,479	2,046,152	1,620,423
NET CHANGE IN FUND BALANCE		(2,983,294)	197,163	(577,623)	(1,504,783)	(960,585)	523,844



CAPITAL FUND CONTINUED...



MOTOR FUEL TAX FUND (MFT FUND)

ACCT NUMBER	ACCT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FYTD	2022 FYE PROJ	2023 BUDGET
REVENUES:							
INTERGOVERNMENTAL REVENUES							
12-00-330-3360	MOTOR FUEL TAX ALLOTMENT	217,535	470,068	231,968	223,950	295,699	368,774
	REGULAR MFT (23.80/CAPITA)	140,301					
	TRANS RENEWAL (16.85/CAPITA)	99,331					
	REBUILD ILLINOIS (2 PMTS OF 64,571)	129,142					
TOTAL INTERGOVERNMENTAL REVENUES		217,535	470,068	231,968	223,950	295,699	368,774
OTHER REVENUES							
12-00-380-3810	INTEREST INCOME	721	359	250	278	400	250
TOTAL OTHER REVENUES		721	359	250	278	400	250
TOTAL MOTOR FUEL TAX FUND REVENUES		218,256	470,427	232,218	224,228	296,099	369,024
EXPENDITURES:							
CAPITAL							
12-00-800-8020	INFRASTRUCTURE IMPROVEMENTS	389,465	-	-	-	-	660,676
	LONGVIEW - BRAINARD TO 59TH	169,333					
	LONGVIEW - 59TH TO BRAINARD	303,676					
	59TH - BRAINARD TO KENSINGTON	142,667					
	NATASHIA - WILLOW SPRINGS (EAST)	45,000					
TOTAL CAPITAL		389,465	-	-	-	-	660,676
OTHER FINANCING SOURCES							
12-00-950-9595	OPERATING TRANSFER IN	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES		-	-	-	-	-	-
TOTAL MOTOR FUEL TAX FUND EXPENDITURES		389,465	-	-	-	-	660,676
NET CHANGE IN FUND BALANCE		(171,209)	470,427	232,218	224,228	296,099	(291,652)

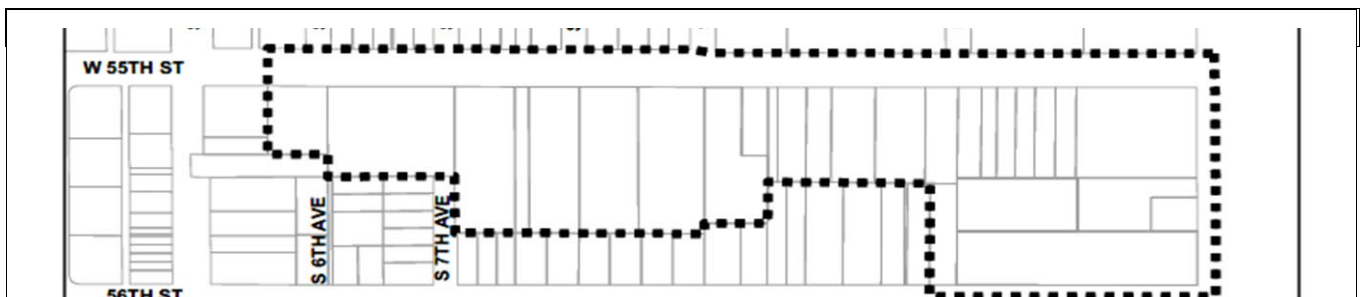




CITY OF COUNTRYSIDE 2023 ANNUAL BUDGET

55TH ST COMMERCIAL TIF FUND

ACCT NUMBER	ACCT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FYTD	2022 FYE PROJ	2023 BUDGET
REVENUES:							
TAXES							
23-00-310-3303	INCREMENTAL PROPERTY TAX	-	-	-	184,199	285,508	184,199
TOTAL TAXES		-	-	-	184,199	285,508	184,199
OTHER REVENUES							
23-00-380-3810	INTEREST INCOME	-	-	-	38	50	-
23-00-380-3850	MISC INCOME	-	-	-	-	-	-
TOTAL OTHER REVENUES		-	-	-	38	50	-
OTHER FINANCING SOURCES							
23-00-395-3999	OPERATING TRANSFER IN	-	-	-	18,420	18,420	18,420
TOTAL OTHER FINANCING SOURCES		-	-	-	18,420	18,420	18,420
TOTAL FUND REVENUES		-	-	-	202,657	303,978	202,619
EXPENDITURES:							
PROFESSIONAL & TECHNICAL SERVICES							
23-00-530-5125	MAINTENANCE - INFRASTRUCTURE	-	-	-	-	-	-
23-00-530-5310	DEMOLITION	-	-	-	-	-	-
23-00-530-5320	ENGINEERING	-	-	-	-	-	-
23-00-530-5330	LEGAL	21,176	-	15,000	4,018	10,000	15,000
23-00-530-5720	NATURAL GAS	-	-	-	-	-	-
23-00-530-5730	ELECTRICITY	-	-	-	-	-	-
23-00-530-5890	CONTRACTUAL/CONSULTING	29,964	-	5,000	3,600	5,000	15,000
23-00-530-6525	OPERATING SUPPLIES	-	-	-	-	-	-
23-00-530-9525	CLOSING COSTS	-	-	-	-	-	-
23-00-530-9565	INTERFUND INTEREST PAYMENTS	-	-	-	2,535	-	-
TOTAL PROFESSIONAL & TECHNICAL SERVICES		51,140	-	20,000	10,153	15,000	30,000
CAPITAL							
23-00-800-8100	UTILITY RELOCATION	-	-	-	-	-	-
23-00-800-8900	OTHER CAPITAL EXPENDITURES	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURES		-	-	-	-	-	-
TOTAL FUND EXPENDITURES		51,140	-	20,000	10,153	15,000	30,000
NET CHANGE IN FUND BALANCE		(51,140)	-	(20,000)	192,504	288,978	172,619





CITY OF COUNTRYSIDE 2023 ANNUAL BUDGET

DRUG FORFEITURE FUND

ACCT NUMBER	ACCT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FYTD	2022 FYE PROJ	2023 BUDGET
REVENUES:							
INTERGOVERNMENTAL							
31-00-381-3820	FEDERAL PAYMENTS	100,455	-	127,500	-	-	67,000
31-00-384-3821	STATE LAUNDERING PMTS	28,211	527	-	67,005	67,005	77,500
31-00-385-3821	STATE CANNABIS PMTS	16,807	7,441	-	6,975	6,975	7,500
TOTAL INTERGOVERNMENTAL		145,473	7,968	127,500	73,980	73,980	152,000
INVESTMENT INCOME							
31-00-381-3810	INTEREST INCOME	763	89	-	23	-	-
31-00-384-3810	INTEREST INCOME	146	18	-	7	-	-
31-00-385-3810	INTEREST INCOME	2,138	5	-	3	-	-
TOTAL INVESTMENT INCOME		3,047	112	-	33	-	-
OTHER REVENUE							
31-00-381-3850	MISC REVENUE	562	35	-	-	-	-
31-00-385-3850	MISC REVENUE	337	21	-	-	-	-
TOTAL REVENUE - OTHER REVENUE		899	56	-	-	-	-
REVENUE - OTHER FINANCING SOURCES							
31-00-381-3830	SALE OF FIXED ASSETS	1,100	-	-	-	-	-
31-00-384-3830	SALE OF FIXED ASSETS	8,000	-	-	-	-	-
31-00-385-3830	SALE OF FIXED ASSETS	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES		9,100	-	-	-	-	-
TOTAL FUND REVENUES		158,519	8,136	127,500	74,013	73,980	152,000

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	-	-	-	-	-	-
TOTAL STATE MONEY LAUNDERING		-	64	-	-	-	-

DRUG FORFEITURE FUND CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FYTD	2022 FYE PROJ	2023 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	-	64	-	-	-	-
	DRUG ENFORCEMENT EQUIPMENT	4,000					
	DRUG PURCHASE EXPENSE	1,000					
31-02-425-9099	MISC DRUG EXPENDITURE	-	-	-	-	-	-
TOTAL STATE CANNABIS		-	64	-	-	-	-
CAPTIAL OUTLAYS							
31-02-421-8010	OPERATING CAPITAL	-	-	127,500	71,138	127,500	152,000
	FIREARMS TRAINING SIMULATOR	65,000					
	7 - 800 MHZ RADIOS	52,000					
	UPFIT SQUADS	35,000					
31-02-424-8010	OPERATING CAPITAL	-	-	-	-	-	-
31-02-425-8010	OPERATING CAPITAL	9,960	-	-	-	-	-
TOTAL CAPITAL OUTLAYS		9,960	-	127,500	71,138	127,500	152,000
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		462,460	(99,743)	127,500	71,138	127,500	152,000
NET CHANGE IN FUND BALANCE		(303,941)	107,879	-	2,875	(53,520)	-



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	2021	2020
# Watermain breaks	12	12
# J.U.L.I.E. locates	4,198	2,140
# Service requests	129	127
Hydrants Replaced	0	2
Valves Replaced	0	2
Meters Replaced	14	16
MXUs Replaced	11	14
Water Accountability	91.51%	95.04%

Meter Reading

The staff is also responsible for the water meter readings. 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 issues the Consumer Confidence Report (CCR) which contains information on the source of the City's water and contaminant levels (if any) detected in the system. In addition, the staff provides timely customer service including J.U.L.I.E locates where there were 4,198 requests in 2021 (up by 96% from 2020) as a result of the Central Tri-State Tollway project, the Nicor project, City water main projects, and all other construction projects in 2021. Staff responded to 129 service requests (127 in 2020) 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.

DEPARTMENTAL EXPENSES/INPUTS/STAFFING LEVELS	2020 ACT	2021 ACT	2022 PROJ	2023 BUDG
FULL TIME EMPLOYEES	3	3	3	3
PART TIME/SEASONAL EMPLOYEES	-	-	-	-
TOTAL PERSONNEL COSTS (1)	410,415	519,939	457,990	473,802
ALL OTHER OPERATING COSTS	3,543,941	3,855,001	5,938,152	4,945,737
TOTAL DEPARTMENTAL EXPENSES	3,954,356	4,374,940	6,396,142	5,419,539
PERSONNEL COSTS PER CAPITA	64	81	71	74
TOTAL DEPARTMENTAL COSTS PER CAPITA	616	681	996	844

(1) INCLUSIVE OF ALL BENEFITS AND EMPLOYER'S CONTRIBUTION TO PENSION PLANS (IMRF).



	HIGH QUALITY COMMUNITY SERVICE DELIVERY	EFFICIENT AND TRANSPARENT OPERATIONS	FINANCIAL SUSTAINABILITY / PRUDENT FINANCIAL MANAGEMENT	LONG TERM CAPITAL PLANNING/ STEWARDSHIP OF CAPITAL ASSETS
2023 IMPLEMENTED AND PLANNED INITIATIVES				
REDUCE NON REVENUE WATER BY 3-4% OVER THE NEXT 2 YEARS SAVING OVER \$30,000 ANNUALLY		✓	✓	
DESPITE GROWTH FROM HEAVY CONSTRUCTION ACTIVITIES, MAINTAIN JULIE LOCATE GOALS WITHIN 2 DAYS	✓	✓		
CONTINUE TO INVEST HEAVILY IN WATER MAIN REPLACEMENTS TO IMPROVE FLOW AND REDUCE LOSS		✓	✓	✓
UNDERTAKE LARGE METER REPLACEMENT PROJECT IN THIS BUDGET CYCLE TO IMPROVE ACCOUNTABILITY NUMBERS		✓	✓	✓
ACHIEVE CONTINUED GROWTH IN ELECTRONIC BILLING AND PAYMENT ACTIVITIES	✓	✓	✓	

IMPLEMENTED STRATEGIC INITIATIVES/GOALS AND PERFORMANCE INDICATORS

Strategic Goal #2 - High Quality Community Service Delivery

- Completed 4,198 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. This represents a 96% increase from the prior year based on heavy construction activity in the City arising from the Central Tri-State Tollway projects, the Nicor infrastructure replacement project, the City's own water main projects, and other construction activity completed in calendar year 2021.

Strategic Goal #3 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 55% in electronic payments by the end of the current budget cycle.

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2020 ACT	2020 ACT	2022 PROJ	2023 BUDG
PAPERLESS WATER BILLING ACCOUNTS	31%	39%	42%	45%
ELECTRONIC WATER BILLING PAYMENTS	41%	48%	52%	55%

EXPRESSED AS A PERCENTAGE OF TOTAL ACCOUNTS/PAYMENTS

- Prior to fiscal year 2021 historical water loss ratios were 5% or less annually. At the current water purchase rate per thousand, the calculated cost for each 1% of non-revenue water is estimated at just over \$33,000. The projected water loss ratio for fiscal year 2022 is 8.50%. The goal is to achieve a 5% or less loss ratio within the next three years.

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2020 ACT	2021 PROJ	2022 PROJ	2023 BUDG
WATER ACCOUNTABILITY RATIOS	95.04%	92.20%	91.50%	91.52%
SAVINGS/(LOSS) FROM CHANGE IN RATIO	34,392	(87,929)	(22,248)	-

Strategic Goal #5 - 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.
- The City invested over \$2.1 million to complete the East Avenue water main project in fiscal 2022. This project improved a 12 inch main to a 20 inch main from the primary pump house to midway through the high pressure lines that serve two neighboring towns. Water rates to these wholesale customers were increased through a water rate study and will recapture about 5% of this project investment annually (20 year payback). This increase is reflected in the current budget cycle.

NEW INITIATIVES/GOALS FOR FISCAL 2023

Strategic Goal #5 - Long term Capital Planning/Stewardship of Infrastructure Assets

- Implement large meter replacement program in the current budget cycle with the ultimate goal of reducing water loss by 3-4% over the next 3 years. This program will replace all commercial meters in the City that account for approximately 40% percent of the total system usage.



CITY OF COUNTRYSIDE 2023 ANNUAL BUDGET

WATER FUND

ACCT NUMBER	ACCT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FYTD	2022 FYE PROJ	2023 BUDGET
REVENUES							
CHARGES FOR SERVICES							
51-00-360-3610	WATER CHARGES	4,254,682	4,444,210	4,521,640	3,226,771	4,595,534	4,940,546
51-00-360-3615	LATE PENALTIES	5,148	9,157	6,000	(1,592)	-	5,000
51-00-360-3620	INSPECTION FEES	-	-	500	-	-	-
51-00-360-3660	CONNECTION FEES	-	600	1,000	-	-	-
51-00-360-3665	DISCONNECTION FEES	-	-	-	-	-	-
51-00-360-3670	SALE OF METERS	10,258	7,829	2,500	(697)	-	-
51-00-360-3680	METER RENTAL CHARGES	62	100	100	116	150	100
TOTAL CHARGES FOR SERVICES		4,270,150	4,461,896	4,531,740	3,224,598	4,595,684	4,945,646

OTHER REVENUES							
51-00-380-3810	INTEREST INCOME	117,600	58,019	75,000	70,312	75,000	55,000
51-00-380-3880	INVESTMENT GAIN (LOSS)	15,714	-	-	1,435	-	-
51-00-380-3899	WATER TOWER RENTAL	86,599	89,197	91,872	93,111	93,111	94,629
VERIZON	49,312						
T-MOBILE	45,317						
TOTAL OTHER REVENUES		219,913	147,216	166,872	164,858	168,111	149,629

TOTAL FUND REVENUES		4,490,063	4,609,112	4,698,612	3,389,456	4,763,795	5,095,275
----------------------------	--	------------------	------------------	------------------	------------------	------------------	------------------

EXPENSES:

OPERATIONS

51-03-431-4210	SALARIES FULL-TIME	257,691	269,351	274,808	179,391	274,808	290,372
51-03-431-4215	SALARIES PART-TIME	7,876	9,977	9,880	6,329	9,880	9,011
51-03-431-4217	OVERTIME	17,309	24,338	22,169	11,973	22,000	24,110
51-03-431-4218	BUYBACKS & OTHER BENEFITS	8,168	65,014	10,084	11,232	11,232	10,109
51-03-431-4219	PAGER ALLOWANCE	6,763	6,762	6,745	4,402	6,745	6,745
51-03-431-4220	SOCIAL SECURITY TAX	17,780	19,272	20,169	12,862	20,169	21,102
51-03-431-4225	MEDICARE TAX	4,158	4,507	4,693	3,008	4,693	4,935
51-03-431-4230	HEALTH INSURANCE	46,582	48,938	44,933	30,000	44,993	48,488
51-03-431-4231	RETIREE HEALTH INSURANCE	-	-	-	-	-	-
51-03-431-4235	OTHER INSURANCE	2,247	2,597	2,849	1,868	2,849	2,897
51-03-431-4240	UNEMPLOYMENT	-	-	-	-	-	-
51-03-431-4250	EMPLOYEE ASSISTANCE PROGRAM	-	35	-	-	-	-
51-03-431-4260	IMRF	34,631	40,817	40,886	26,837	40,886	35,955
51-03-431-4262	IMRF PENSION EXPENSE/OPEB	(10,444)	9,727	-	-	-	-
51-03-431-4290	UNIFORM ALLOWANCE	1,889	1,630	2,100	1,345	2,100	2,100
51-03-431-5110	MAINTENANCE-BUILDING	4,884	7,350	9,950	994	-	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 2023 ANNUAL BUDGET

WATER FUND CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FYTD	2022 FYE PROJ	2023 BUDGET
OPERATIONS CONTINUED...							
51-03-431-5120	MAINTENANCE-EQUIPMENT	12,549	62,531	20,000	33,989	35,000	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	-	267	-	-	-	-
51-03-431-5140	MAINTENANCE-INFRASTRUCTURE	98,274	81,192	137,798	15,469	137,798	172,798
	SCADA REPLACEMENT	35,000					
	RESTORATION - WARD 2 HYDRANTS	20,000					
	HYDRANT MAINT PROGRAM	20,746					
	VALVE MAINTENANCE PROGRAM	17,052					
	REPAIR OF MAIN BREAKS	65,000					
	STREET REPAIR - MAIN BREAKS	15,000					
51-03-431-5310	AUDITING	3,068	2,456	2,530	2,530	-	2,606
	10% OF AUDIT FEE	2,606					
51-03-431-5320	ENGINEERING	13,076	13,657	15,000	2,168	15,000	15,000
51-03-431-5330	LEGAL	-	-	-	-	-	-
51-03-431-5500	CELLULAR/PAGERS	1,463	1,035	1,250	557	1,250	1,250
51-03-431-5610	CONFERENCE & TRAVEL	-	-	-	-	-	-
51-03-431-5630	TRAINING & MEETINGS	115	47	200	-	-	200
51-03-431-5650	SUBSCRIPTIONS	-	-	-	-	-	-
51-03-431-5680	SOFTWARE MAINT/LICENSE	1,891	1,918	5,656	-	2,006	5,750
	SENSUS ANNUAL MAINTENANCE	2,000					
	BS&A ALLOCATION	2,100					
	SSL CERTIFICATE	1,650					
51-03-431-5690	MEMBERSHIPS & LICENSES	485	361	658	-	658	658
	AMERICAN WATER WORKS ASSOC	478					
	SOUTH SUBURBAN	180					
51-03-431-5700	TELEPHONE	6,671	7,661	6,500	3,829	6,500	5,000
51-03-431-5710	POSTAGE	5,614	4,930	6,000	3,342	6,000	6,000
51-03-431-5720	NATURAL GAS	4,456	4,642	3,750	4,821	6,428	6,500
51-03-431-5730	ELECTRICITY	58,710	61,462	60,000	33,388	55,000	60,000
51-03-431-5810	LEGAL NOTICES/PUBLICATIONS	1,277	1,277	1,277	1,277	1,277	1,277
51-03-431-5820	RISK MANAGEMENT	19,622	19,649	27,254	-	-	33,000
	IRMA PREMIUM (15% OF PREMIUM)	26,250					
	IRMA CLAIM DEDUCTIBLES	6,750					
51-03-431-5840	WATER PURCHASE	2,630,766	2,946,099	2,930,925	1,859,843	3,005,931	3,186,003
51-03-431-5890	CONTRACTUAL/CONSULTING SERV	14,664	11,293	42,000	42,324	50,000	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	1,303	2,125	2,500	938	1,500	2,500
51-03-431-6516	CREDIT CARD PROCESSING FEES	16,889	20,569	19,500	17,579	23,439	25,000



CITY OF COUNTRYSIDE 2023 ANNUAL BUDGET

WATER FUND CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FYTD	2022 FYE PROJ	2023 BUDGET
OPERATIONS CONTINUED...							
51-03-431-6520	OPERATING SUPPLIES	13,359	10,454	19,220	9,712	13,500	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	2,027	2,134	2,300	1,620	2,300	2,500
51-03-431-8010	OPERATING CAPITAL	4,946	2,961	16,500	6,090	7,500	10,000
	OTHER METER REPLACEMENTS	10,000					
51-03-431-8020	INFRASTRUCTURE IMPROVEMENTS	-	1,157	3,015,000	902,088	2,200,000	938,125
	LARGE METER REPLACEMENTS	235,000					
	LAGRANGE MAIN - 53RD TO 55TH	560,625					
	SOEHMAN PARK MAIN	142,500					
TOTAL OPERATING COSTS EXC DEPRECIATION		3,310,759	3,770,192	6,785,084	3,231,805	6,011,442	5,021,161
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	11,300	7,720	-	-	-	-
51-00-700-7176	MOTOR VEHICLE DECRECIATION	5,783	5,783	-	-	-	-
51-00-700-7178	INFRASTRUCTURE DEPREC	446,018	441,256	-	-	-	-
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		533,276	524,934	-	-	-	-
DEBT SERVICE							
51-03-431-9550	PRINCIPAL - BONDS	-	-	315,000	315,000	315,000	325,000
51-03-431-9560	INTEREST-BONDS	62,925	55,321	50,800	50,800	50,800	41,350
TOTAL DEBT SERVICE EXPENSE		62,925	55,321	365,800	365,800	365,800	366,350
OTHER FINANCING SOURCES							
51-03-431-9595	OPERATING TRANSFER OUT	-	-	-	-	-	-
TOTAL DEBT SERVICE EXPENSES		-	-	-	-	-	-
TOTAL WATER FUND EXPENSES		3,906,960	4,350,447	7,150,884	3,597,605	6,377,242	5,387,511
NET CHANGE IN FUND BALANCE		583,103	258,665	(2,452,272)	(208,149)	(1,613,447)	(292,236)





CITY OF COUNTRYSIDE 2023 ANNUAL BUDGET

SEWER MAINTENANCE FUND

ACCT NUMBER	ACCT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FYTD	2022 FYE PROJ	2023 BUDGET
REVENUES:							
CHARGES FOR SERVICES							
52-00-360-3610	SEWER CHARGES	25,946	25,338	25,946	16,986	25,946	25,946
52-00-360-3615	LATE PENALTIES	66	45	50	31	50	50
TOTAL CHARGES FOR SERVICES		26,012	25,383	25,996	17,017	25,996	25,996
OTHER REVENUES							
52-00-380-3810	INTEREST INCOME	459	25	25	5	5	10
TOTAL OTHER REVENUES		459	25	25	5	5	10
TOTAL FUND REVENUES		26,471	25,408	26,021	17,022	26,001	26,006
EXPENSES:							
SEWER OPERATIONS							
52-03-431-4210	SALARIES FULL-TIME	11,932	12,186	12,473	8,155	12,473	12,816
52-03-431-4217	OVERTIME	-	-	-	-	-	-
52-03-431-4219	PAGER ALLOWANCE	-	-	-	-	-	-
52-03-431-4220	SOCIAL SECURITY	713	730	773	490	773	795
52-03-431-4225	MEDICARE TAX	167	171	181	115	181	186
52-03-431-4230	HEALTH INSURANCE	2,409	2,348	2,578	1,519	2,578	2,783
52-03-431-4235	OTHER INSURANCE	-	-	-	-	-	-
52-03-431-4260	IMRF	1,436	1,607	1,630	1,066	1,630	1,398
52-03-431-4262	IMRF PENSION EXPENSE	(892)	(68)	-	-	-	-
52-03-431-5120	MAINTENANCE-EQUIPMENT	281	2,183	250	-	-	250
52-03-431-5310	AUDITING	1,380	1,228	1,265	1,265	1,265	1,300
5% OF ANNUAL AUDIT FEE		1,300					
52-03-431-5320	ENGINEERING	-	3,514	-	-	-	-
52-03-431-6310	AUDITING	-	-	-	-	-	-
52-03-431-6520	OPERATING SUPPLIES	-	594	-	-	-	-
52-03-431-8010	OPERATING CAPITAL	-	-	-	-	-	-
52-03-431-8020	INFRASTRUCTURE IMPROVEMENTS	29,970	-	12,500	-	-	12,500
MWRD I&I INSPECTIONS		12,500					
TOTAL SEWER OPERATIONS		47,396	24,493	31,650	12,610	18,900	32,028
DEPRECIATION							
52-00-700-7178	INFRASTRUCTURE DEPRECIATION	68,617	68,617	-	-	-	-
TOTAL DEPRECIATION		68,617	68,617	-	-	-	-
TOTAL FUND EXPENSES		116,013	93,110	31,650	12,610	18,900	32,028
NET CHANGE IN FUND BALANCE		(89,542)	(67,702)	(5,629)	4,412	7,101	(6,022)



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. 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, **Patrick Jeter**, who joined the Flagg Creek team in October of 2021. He served as the General Manager for Arcis Golf for the last 7 years at multiple local properties. Patrick is a graduate of Western Illinois University, receiving a degree in Recreation, and Park and Tourism Administration. With over a decade of golf industry experience, Patrick brings a practical approach to golf course management balancing resources/priorities in order to ensure revenue targets and profitability goals are met. Patrick's responsibilities include strategic planning for the golf course, long term capital planning, and public relations.

Michele Sullivan started in 2014 as the Assistant Manager. She has over 30 years of experience in the golf industry and 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, and oversees all of the leagues.



Aaron Hill after completing an internship at the Jack Nicklaus Design Golf Club at Mason Ridge, he received his Associates in Applied Science in 2000. In 2001 he became the Assistant Superintendent at the Eagle Brook Country Club and in 2006 he became the Superintendent at the Fresh Meadow Golf Course. Most recently, he served as the Superintendent at the White Pines Golf Course, a 36-hole park district facility in Bensenville, prior to joining the Flagg Creek team in March of 2022 as the Superintendent. His responsibilities include fungicide fertilization application and planning as well making recommendations on the long term capital plan.



DEPARTMENTAL EXPENSES/INPUTS/STAFFING LEVELS	2020 ACT	2021 ACT	2022 PROJ	2023 BUDG
FULL TIME EMPLOYEES	3	3	3	3
PART TIME/SEASONAL EMPLOYEES	40	44	43	43
TOTAL PERSONNEL COSTS (1)	623,615	598,313	626,106	650,877
ALL OTHER OPERATING COSTS	550,956	770,791	778,772	924,696
TOTAL DEPARTMENTAL EXPENSES	1,174,571	1,369,104	1,404,878	1,575,573
PERSONNEL COSTS PER CAPITA	97	93	98	101
TOTAL DEPARTMENTAL COSTS PER CAPITA	183	213	219	245
(1) INCLUSIVE OF ALL BENEFITS AND EMPLOYER'S CONTRIBUTION TO PENSION PLANS (IMRF).				



	HIGH QUALITY COMMUNITY SERVICE DELIVERY	EFFICIENT AND TRANSPAREN T OPERATIONS	FINANCIAL SUSTAINABILITY / PRUDENT FINANCIAL MANAGEMENT	LONG TERM CAPITAL PLANNING/ STEWARDSHIP OF CAPITAL ASSETS
2023 IMPLEMENTED AND PLANNED INITIATIVES				
DELIVER BEST IN CLASS EXPERIENCE FOR A LOCAL NINE HOLE COURSE AS EVIDENCED BY APPROVAL RATINGS AND COURSE RANKINGS	✓	✓		✓
MAINTAIN REVENUE GROWTH FROM EFFECTIVE TEE SHEET MANAGEMENT AND STRATEGIC PRICING CONSIDERATIONS		✓	✓	
DELIVER HIGH QUALITY SERVICE LEVELS WITH LABOR COSTS AT OR BELOW 45% OF COURSE REVENUES	✓	✓	✓	
MAINTAIN OR GROW NET CONCESSION INCOME AND NET MARGINS CONSISTENT WITH NEW OPERATING MODEL		✓	✓	

FLAGG CREEK GOLF COURSE FUND DEPARTMENTAL INFORMATION CONTINUED...

IMPLEMENTED STRATEGIC INITIATIVES/GOALS AND PERFORMANCE INDICATORS

Strategic Goal #2 - 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 95% and an aggregate course score of at least 4.5 stars. Specific categories are shown in the chart to follow.

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2020 ACT	2021 ACT	2022 PROJ	2023 BUDG
% RECOMMENDED (ALL-TIME TO DATE)	94.8%	92.8%	95.9%	95.5%
COURSE CONDITIONS (# OF STARS)	4.5	4.4	4.5	4.5
VALUE (# OF STARS)	4.5	4.4	4.4	4.5
LAYOUT (# OF STARS)	4.4	4.4	4.6	4.5
FRIENDLINESS OF STAFF (# OF STARS)	4.7	4.5	4.6	4.5
PACE OF PLAY (# OF STARS)	4.1	4.1	4.1	4.1
COURSE AMENITIES (# OF STARS)	4.4	4.0	4.1	4.1
AGGREGATE SCORE (# OF STARS)	4.3	4.3	4.5	4.5

Strategic Goal #3 - Efficient and Transparent Operations and Professional Development

- Grew total course revenues for fiscal 2022 by just over \$153,500 while expending just less than \$28,000 more in labor costs. Revenue growth was generated through an increase in rounds, fee increases and effective tee sheet management. 4.7% growth is projected in current budget cycle.

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2020 ACT	2021 ACT	2022 PROJ	2023 BUDG
# OF ROUNDS PLAYED	30,934	39,749	44,167	45,000
# OF GOLF OUTINGS	55	22	40	50
GOLF COURSE/RANGE REVENUES	871,017	1,199,336	1,284,184	1,354,173
PRO SHOP/CONCESSION REVENUES	216,792	151,943	220,693	221,400
TOTAL COURSE REVENUE	1,087,809	1,351,279	1,504,877	1,575,573
% CHANGE YEAR OVER YEAR	4.50%	24.22%	11.37%	4.70%

- Implemented new operating model for food and beverage. Discontinued full service menu offering in favor of a very limited offering option which significantly increased profits and net margins. Prospectively the course will be targeting over \$80,000 in net profits and margins of at least 43%.

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2020 ACT	2021 ACT	2022 PROJ	2023 BUDG
GROSS REVENUES FROM CONCESSIONS	193,724	126,259	189,418	190,150
COST OF SALES AND OPERATIONS	148,033	69,460	107,080	108,393
NET PROFIT FROM CONCESSIONS	45,691	56,799	82,338	81,757
NET MARGIN FROM CONCESSIONS	23.59%	44.99%	43.47%	43.00%

FLAGG CREEK GOLF COURSE FUND DEPARTMENTAL INFORMATION CONTINUED...

- The implementation of the new food and beverage (F&B) operating model combined with new labor control practices targeting total personnel costs at less than 45% of revenues have produced significant improvements in operating metrics for the course.

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2020 ACT	2021 ACT	2022 PROJ	2023 BUDG
TOTAL GOLF COURSE REVENUES	1,087,809	1,351,279	1,504,877	1,575,573
LABOR COSTS - GOLF COURSE DEPT	397,594	409,179	431,948	429,010
LABOR COSTS - FOOD AND BEVERAGE	62,973	23,833	29,642	31,590
LABOR COSTS - MAINTENANCE DEPT	163,048	165,301	164,516	190,277
TOTAL LABOR COSTS	623,615	598,313	626,106	650,877
TOTAL LABOR COSTS AS A % OF REVENUE	57.33%	44.28%	41.61%	41.31%

Strategic Goal #5 - 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 \$450,000 annually) to support these trade-off outlays.

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2020 ACT	2021 ACT	2022 PROJ	2023 BUDG
OPERATING INCOME BEFORE CAPITAL/ PROFIT SHARE	103,699	349,147	472,095	562,773
CAPITAL OUTLAYS	79,030	11,614	203,888	462,773
PROFIT SHARING DISTRIBUTIONS	-	245,423	204,618	100,000

NEW INITIATIVES/GOALS FOR FISCAL 2023

Strategic Goal #2 - 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 #3 - Efficient and Transparent Operations and Professional Development

- Maintain strategic commitment to new Food (F&B) operating model. Significantly increase private party activities in the club house to continue improvement in operating profits and margins. Deliver net F&B profits of at least \$80,000 at a net margin of at least 43%.

Strategic Goal #6 – Financial Sustainability and Prudent Financial Management

- 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 2023 ANNUAL BUDGET

FLAGG CREEK GOLF COURSE FUND

ACCT NUMBER	ACCT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FYTD	2022 FYE PROJ	2023 BUDGET
REVENUES:							
CHARGES FOR SERVICES							
53-00-360-3001	RESIDENT WEEKEND	18,859	19,768	19,500	30,731	33,320	33,000
53-00-360-3005	NONRESIDENT WEEKEND	130,662	160,831	145,000	191,230	217,372	220,000
53-00-360-3010	RESIDENT WEEKDAYS	20,622	30,891	32,500	18,909	20,440	20,500
53-00-360-3015	NONRESIDENT WEEKDAYS	144,663	130,098	140,522	96,533	110,571	115,000
53-00-360-3020	RESIDENT JR/SR WEEKDAY	22,340	30,954	28,500	43,265	45,970	45,000
53-00-360-3025	NONRESIDENT JR/SR WEEKDAY	69,632	120,846	106,850	114,749	129,400	125,000
53-00-360-3030	DISCOUNT GREEN FEE PROGRAMS	-	-	-	2,537	2,537	10,000
53-00-360-3031	GOLFNOW BOOKINGS	53,939	240,443	214,380	195,101	224,092	225,000
53-00-360-3032	GOLFNOW REVENUE SHARE	3,570	13,221	14,000	12,585	13,393	13,500
53-00-360-3100	PRIVATE LESSON BILLY	-	-	-	-	-	8,500
53-00-360-3105	PRIVATE LESSON KEN	580	-	-	-	-	-
53-00-360-3110	PRIVATE LESSON GROUP - BILLY	-	-	-	-	-	1,000
53-00-360-3115	PRIVATE LESSON GROUP - KEN	790	150	100	20	20	-
53-00-360-3120	PRIVATE LESSON GROUP - STAFF	-	-	-	-	-	-
53-00-360-3150	GOLF COURSE RIDING CART	107,151	121,008	125,000	146,095	159,740	160,000
53-00-360-3155	GOLF COURSE PULL CART	11,826	9,348	10,500	11,348	13,628	12,500
53-00-360-3200	GOLF COURSE CLUB RENTAL	-	-	-	-	-	-
53-00-360-3210	GIFT CERTIFICATE/DISCOUNT CARD	-	-	-	-	-	-
53-00-360-3250	GOLF COURSE LEAGUE REVENUE	79,891	104,971	96,750	20,607	62,187	75,000
53-00-360-3300	VIDEO GAMING REVENUE	14,285	2,647	7,500	14,233	14,613	14,500
53-00-360-3305	HOLE IN ONE REVENUE SHARE	17,509	940	6,000	10,470	11,030	-
53-00-360-3500	MISC - RAFFLE TICKETS	-	-	-	-	-	-
53-00-360-3505	MISC - RESIDENT ID CARD	10	-	-	-	-	-
53-00-360-3510	MISC - HANDICAPS	80	20	-	20	40	50
53-00-360-3600	MISC - SPONSORSHIPS	868	-	-	340	340	300
53-00-360-3610	MISC - PRO RENTAL PMTS	16,430	7,500	12,000	19,000	20,000	30,000
53-00-360-3810	INTEREST INCOME	5,297	700	750	454	687	500
53-00-360-3850	OUTINGS/MISC. REVENUE	6,629	2,929	3,750	2,025	2,565	13,473
TOTAL CHARGES FOR SERVICES		725,633	997,265	963,602	930,252	1,081,945	1,122,823
PRACTICE RANGE							
53-00-370-3300	BUCKET - SMALL	7,815	6,372	7,500	8,424	9,816	10,500
53-00-370-3305	BUCKET - REGULAR	16,660	13,100	14,500	12,192	15,233	16,500
53-00-370-3331	BUCKET - JUMBO	81,252	45,672	47,500	54,768	67,296	77,500
53-00-370-3315	RENTAL CLUB PRACTICE	1,840	1,156	1,000	1,730	1,880	1,850
53-00-370-3350	PRACTICE RANGE FEE REVENUE	37,817	135,771	125,000	93,224	108,014	125,000
TOTAL PRACTICE RANGE REVENUE		145,384	202,071	195,500	170,338	202,239	231,350
PRO SHOP							
53-00-382-3400	PRO SHOP - SLEEVE BALLS	10,889	12,849	11,500	13,561	15,908	16,000
53-00-382-3402	PRO SHOP - ACCESSORIES	2,071	1,709	1,750	3,766	4,022	4,000
53-00-382-3404	PRO SHOP - GLOVES	7,458	7,105	6,900	4,994	6,139	6,000
53-00-382-3406	PRO SHOP - CLOTHING	732	1,938	1,675	2,961	3,551	3,500
53-00-382-3408	PRO SHOP - HATS/CAPS	1,875	2,200	2,250	1,425	1,655	1,750
53-00-382-3410	PRO SHOP - SHOES	43	-	-	-	-	-
53-00-382-3412	PRO SHOP - SPECIAL ORDER	-	(117)	-	-	-	-
TOTAL PRO SHOP REVENUE		23,068	25,684	24,075	26,707	31,275	31,250



CITY OF COUNTRYSIDE 2023 ANNUAL BUDGET

FLAGG CREEK GOLF COURSE FUND CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FYTD	2022 FYE PROJ	2023 BUDGET
CONCESSIONS							
53-00-390-3450	BEVERAGE CART - SODA	471	40	68	4,274	4,314	4,300
53-00-390-3455	BEVERAGE CART - FOOD	-	-	-	2,448	2,448	2,500
53-00-390-3460	BEVERAGE CART - BEER	16,496	7,689	8,000	26,912	27,039	27,000
53-00-390-3465	BEVERAGE CART - LIQUOR	2,890	4,532	5,000	7,301	7,377	7,350
53-00-390-3470	COFFEE/SODA/WATER	20,372	13,048	14,500	13,352	14,682	14,500
53-00-390-3475	FOOD	26,746	2,828	4,500	13,769	14,060	15,500
53-00-390-3480	BEER	80,098	75,177	80,000	72,829	80,887	81,000
53-00-390-3485	LIQUOR	40,889	22,945	27,500	35,166	37,810	38,000
53-00-390-3490	OUTING FOOD	-	-	-	-	-	-
53-00-390-3494	PRIVATE PARTIES	5,762	-	-	800	800	-
TOTAL CONCESSIONS		193,724	126,259	139,568	176,851	189,418	190,150
TOTAL FUND REVENUES		1,087,809	1,351,279	1,322,745	1,304,148	1,504,877	1,575,573

EXPENSES:

GOLF COURSE

53-01-481-4210	SALARIES FULL TIME	163,264	169,747	170,796	108,751	167,288	178,819
53-01-481-4215	SALARIES PART TIME	-	-	-	-	-	-
53-01-481-4216	SALARIES PART TIME-SEASONAL	152,038	148,748	168,670	144,170	166,984	166,675
53-01-481-4217	OVERTIME	-	59	-	809	809	-
53-01-481-4220	SOCIAL SECURITY TAX	18,985	19,322	21,047	16,299	21,164	21,421
53-01-481-4225	MEDICARE TAX	4,440	4,519	4,922	3,812	4,950	5,010
53-01-481-4230	HEALTH INSURANCE	43,217	43,500	40,303	15,711	30,224	25,249
53-01-481-1004	OPEB EXPENSE	-	-	-	-	-	-
53-01-481-4235	OTHER INSURANCE	2,083	2,065	2,279	864	1,513	2,317
53-01-481-4240	UNEMPLOYMENT	-	-	-	5,111	5,111	5,200
53-01-481-4250	EMPLOYEE ASSISTANCE PROGRAM	-	53	-	-	53	53
53-01-481-4260	IMRF	19,457	22,155	22,323	15,591	23,242	19,266
53-01-481-4262	IMRF PENSION/OPEB EXPENSE	(8,859)	(6,520)	-	-	(6,520)	-
53-01-481-4270	EMPLOYEE PHYSICALS	2,954	5,016	5,000	2,040	4,284	5,000
53-01-481-4280	SERVICE AWARDS	-	-	-	-	-	-
53-01-481-5110	MAINTENANCE BLDG-GOLF COURSE	10,068	2,888	5,000	9,983	10,757	5,000
	CARPET CLEANING	1,000					
	MISC REPAIRS	4,000					
53-01-481-5120	MAINTENANCE EQUIP-GOLF COURSE	1,513	3,380	3,000	1,681	2,630	3,000
	CART REPAIRS	2,000					
	SIGN MAINTENANCE	500					
	COPIER MAINTENANCE	500					
53-01-481-5140	MAINT INFRA- GOLF COURSE	-	172	-	-	-	-
53-01-481-5310	AUDITING/BOOKKEEPING	6,430	6,620	6,800	6,800	6,800	7,000
53-01-481-5320	ENGINEERING	-	-	-	-	-	-
53-01-481-5330	LEGAL	-	-	-	-	-	-
53-01-481-5500	CELL PHONE EXPENSE	1,086	1,044	1,000	910	1,427	1,500
53-01-481-5610	CONFERENCES & TRAVEL	833	113	2,700	95	165	500
	REIMBURSEMENTS/OTHER	500					
53-01-481-5630	TRAINING & MEETINGS	28	-	350	304	304	350
53-01-481-5650	SUBSCRIPTIONS	160	-	300	-	-	300

THE GOLF COURSE DEPARTMENT IS CONTINUED ON THE FOLLOWING PAGE



CITY OF COUNTRYSIDE 2023 ANNUAL BUDGET

FLAGG CREEK GOLF COURSE FUND CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FYTD	2022 FYE PROJ	2023 BUDGET
GOLF COURSE CONTINUED...							
53-01-481-5680	SOFTWARE MAINTENANCE/LICENSE	1,033	1,047	1,065	2,099	3,146	1,097
	BS&A ALLOCATION		1,097				
53-01-481-5690	MEMBERSHIPS & LICENSES	1,126	2,355	2,150	3,677	4,943	1,350
	SAMS CLUB ANNUAL		100				
	BUSINESS LICENSE/VGM LICENSES		1,250				
53-01-481-5700	TELEPHONE	8,311	5,604	-	611	2,145	-
53-01-481-5710	POSTAGE	30	-	225	-	-	225
53-01-481-5720	NATURAL GAS- GOLF COURSE	4,393	3,855	3,500	4,085	6,572	7,000
53-01-481-5730	ELECTRICITY- GOLF COURSE	17,669	17,428	17,775	16,080	21,912	22,500
53-01-481-5740	WATER- GOLF COURSE	3,251	2,421	4,000	3,586	3,894	4,000
53-01-481-5810	LEGAL NOTICES	-	-	-	-	-	-
53-01-481-5820	RISK MGMT/INSURANCE	16,495	112,477	18,170	-	17,501	22,000
	IRMA (10% OF PREMIUM)		17,500				
	CLAIMS DEDUCTIBLE ALLOCATION		4,500				
53-01-481-5890	CONTRACTUAL/CONSULTING	44,551	23,996	37,300	22,799	29,363	30,300
	PEST CONTROL		1,000				
	PORTABLE RESTROOMS		2,500				
	FIRE/BURGLAR ALARM		1,800				
	REFUSE DISPOSAL		6,400				
	BACKGROUND CHECKS		1,500				
	PRINTING/FORMS		1,500				
	HANDICAP SERVICE		2,000				
	ADVERTISING/MARKETING		1,000				
	CABLE TV - CLUBHOUSE		2,100				
	IT SUPPORT		2,500				
	OTHER CONTRACTUAL/CONSULTING		8,000				
53-01-481-6510	OFFICE SUPPLIES	1,945	946	1,500	1,026	1,336	1,500
53-01-481-6515	BANK FEES	1,448	1,026	1,500	1,204	1,449	1,500
53-01-481-6516	CREDIT CARD FEES	20,377	40,629	37,500	34,177	40,434	42,500
53-01-481-6517	GIFT CARD DISCOUNT	4,605	1,515	5,000	4,476	5,091	5,250
53-01-481-6520	OPERATING SUPPLIES/SERVICES	24,109	14,432	27,900	15,981	19,645	21,000
	JANITORIAL/MAINT SUPPLIES/TOOLS		10,000				
	FURNITURE/FIXTURES/SIGNS		2,500				
	HARDWARE REPLACEMENTS		2,000				
	UNIFORMS/SAFETY EQUIPMENT		2,500				
	EMPLOYEE PARTY/OTHER MISC		2,000				
	LADIES LEAGUE LUNCHEON/LESSONS		2,000				
53-01-481-6530	FUEL	-	-	-	-	-	-
53-01-481-7000	DEPRECIATION	111,430	109,935	-	-	-	-
53-01-481-8010	OPERATING CAPITAL-GOLF COURSE	28	11,614	31,500	23,922	28,911	9,000
	REPLACE 2 (2009) MODEL GOLF CARTS		9,000				

THE GOLF COURSE DEPARTMENT IS CONTINUED ON THE FOLLOWING PAGE



CITY OF COUNTRYSIDE 2023 ANNUAL BUDGET

FLAGG CREEK GOLF COURSE FUND CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FYTD	2022 FYE PROJ	2023 BUDGET
GOLF COURSE CONTINUED...							
53-01-481-8020	INFRASTRUCTURE IMPV MNTS - GC	79,030	-	132,500	53,847	132,500	453,773
	LIGHTING IMPROVEMENTS	50,000					
	PARKING LOT RESURFACING	380,000					
	ENTRANCE IMPROVEMENTS	23,773					
53-01-481-9055	CONTRACTUAL PROFIT SHARING	-	245,423	126,626	-	204,618	100,000
53-01-481-9060	DONATIONS (BOARD APPROVED)	5,023	800	-	2,327	3,127	3,500
TOTAL GOLF COURSE		762,566	1,018,899	902,701	535,160	980,618	1,173,155

PRACTICE RANGE

53-01-482-6520	OPERATING SUPPLIES - RANGE	165	3,110	7,000	9,186	9,186	3,500
	RANGE BALLS	3,500					
53-01-482-8010	OPERATING CAPITAL - RANGE	-	-	-	-	-	-
TOTAL PRACTICE RANGE		165	3,110	7,000	9,186	9,186	3,500

PRO SHOP

53-01-483-5840	PURCHASES - SLEEVE BALLS	6,126	6,652	7,500	5,922	6,685	6,720
53-01-483-5845	PURCHASES - ACCESSORIES	672	524	1,250	1,272	1,317	1,320
53-01-483-5850	PURCHASES - GLOVES	4,561	3,669	5,000	2,693	3,047	3,000
53-01-483-5855	PURCHASES - CLOTHING	450	1,327	1,650	1,828	2,148	2,100
53-01-483-5860	PURCHASES - HATS/CAPS	1,214	1,255	1,700	865	913	963
53-01-483-5865	PURCHASES - SHOES	67	-	-	-	-	-
53-01-483-5870	PURCHASES - SPECIAL ORDER	-	-	-	-	-	-
TOTAL PRO SHOP		13,090	13,427	17,100	12,580	14,109	14,103

CONCESSIONS

53-01-484-4216	SALARIES PART TIME-SEASONAL	57,070	21,495	27,000	24,561	27,327	29,100
53-01-484-4217	OVERTIME	513	-	898	-	-	-
53-01-484-4219	GRATUITY	-	253	-	-	(910)	-
53-01-484-4220	SOCIAL SECURITY TAX	4,351	1,676	1,730	2,230	2,394	1,804
53-01-484-4225	MEDICARE TAX	1,018	392	405	522	560	422
53-01-484-4230	HEALTH INSURANCE	17	13	-	262	266	260
53-01-484-4260	IMRF	4	4	-	3	4	4
53-01-484-5120	MAINTENANCE EQUIP-CONCESS	2,028	1,319	2,750	4,029	4,104	2,750
	CONTINGENCIES/REPAIRS	2,750					
53-01-484-5840	INV PURCHASE-CONCESSIONS	72,401	41,885	50,000	56,739	66,943	66,553
53-01-484-6520	OPER SUPPLIES-CONCESSIONS	6,427	1,996	2,500	5,635	6,451	6,500
53-01-484-8010	OPERATING CAP- CONCESSIONS	4,204	427	10,500	59	9,933	1,000
TOTAL CONCESSIONS		148,033	69,460	95,783	94,040	117,073	108,393

MAINTENANCE

53-01-485-4210	SALARIES FULL TIME	72,140	79,610	74,404	47,997	79,204	82,322
53-01-485-4216	SALARIES PART TIME-SEASONAL	62,703	64,430	64,919	55,266	63,262	67,675
53-01-485-4217	OVERTIME	605	255	-	1,212	1,217	-
53-01-485-4220	SOCIAL SECURITY TAX	8,308	8,464	8,642	6,422	8,466	9,300
53-01-485-4225	MEDICARE TAX	1,943	1,979	2,021	1,502	1,980	2,175
53-01-485-4230	HEALTH INSURANCE	6,366	6,408	5,944	4,015	6,153	18,665

THE MAINTENANCE DEPARTMENT IS CONTINUED ON THE FOLLOWING PAGE



CITY OF COUNTRYSIDE 2023 ANNUAL BUDGET

FLAGG CREEK GOLF COURSE FUND CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FYTD	2022 FYE PROJ	2023 BUDGET
MAINTENANCE CONTINUED...							
53-01-485-4235	OTHER INSURANCE	1,041	1,063	981	747	1,102	1,159
53-01-485-4240	UNEMPLOYMENT	-	-	-	-	-	-
53-01-485-4260	IMRF	9,942	9,749	9,732	6,253	9,588	8,981
53-01-485-5110	MAINTENANCE - BUILDING	-	381	3,000	448	448	-
	REPAIRS/REPLACEMENTS	3,000					
53-01-485-5120	MAINTENANCE - EQUIPMENT	29,530	26,916	30,000	13,199	20,179	25,000
53-01-485-5130	MAINTENANCE - VEHICLES	422	490	500	-	286	500
53-01-485-5140	MAINTENANCE INFRASTRUCTURE	49,348	57,711	62,022	44,001	52,298	53,000
	GROUNDS REPAIRS	3,000					
	IRRIGATION REPAIRS	3,000					
	SEED	1,000					
	SAND/SOD/SOIL/FILL	3,000					
	TREES/LANDSCAPING	8,000					
	FLOWERS	2,500					
	CHEMICAL TREATMENT	15,000					
	FERTILIZER	15,000					
	TEE/GREEN SUPPLIES	2,500					
53-01-485-5610	CONFERENCE AND TRAVEL	85	172	500	130	130	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	600	879	730	400	679	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	-	991	-	1,049	2,040	-
53-01-485-6520	OPERATING SUPPLIES	2,993	4,997	4,500	3,641	5,935	4,500
	COURSE SUPPLIES/SAFETY EQIP	4,500					
53-01-485-6530	FUEL/OIL	2,831	4,510	5,000	7,055	10,477	-
53-01-485-8010	OPERATING CAPITAL	-	-	25,350	25,044	25,044	-
TOTAL MAINTENANCE		250,717	264,208	300,161	220,441	283,892	276,423
TOTAL FUND EXPENSES		1,174,571	1,369,104	1,322,745	871,407	1,404,878	1,575,573
NET CHANGE IN FUND BALANCE		(86,762)	(17,825)	-	432,741	100,000	-







GENERAL FUND FORECAST

Forecast Assumptions:

For the multiyear forward projections, the City utilized the Congressional Budget Office's (CBO's) forecast as of May of 2022 as depicted in the following chart.

CONGRESSIONAL BUDGET OFFICE (CBO's) ECONOMIC PROJECTIONS FOR CALENDAR YEARS 2022-2032						
CHANGE FROM YEAR TO YEAR (CALENDAR YEAR BASIS)						
	ACT 2021	2022	2023	2024	2025-26	2027-32
GROSS DOMESTIC PRODUCT (REAL)	5.70%	3.80%	2.80%	1.60%	1.50%	1.70%
GROSS DOMESTIC PRODUCT (NOMINAL)	10.10%	9.30%	5.50%	3.80%	3.50%	3.90%
CONSUMER PRICE INDEX	4.70%	6.10%	3.10%	2.40%	2.30%	2.40%
CORE PCE PRICE INDEX	3.30%	4.50%	2.80%	2.30%	2.10%	2.10%
ANNUAL AVERAGE						
UNEMPLOYMENT RATE	5.40%	3.80%	3.50%	3.70%	3.90%	4.50%
3 - MONTH TREASURY BILLS	0% - .05%	0.90%	2.00%	2.50%	2.60%	2.30%
10 - YEAR TREASURY NOTES	1.40%	2.40%	2.90%	3.10%	3.30%	3.80%

The majority of the City's economically sensitive revenue streams were forecasted using the Real GDP estimates above through fiscal year 2027– including but not limited to sales, fuel, and restaurant taxes. The use of Real GDP is very conservative as inflation tends to increase gross tax receipts; however the use of the real or inflation adjusted GDP can compensate for a reduction in demand which typically accompanies persistently high inflation as we anticipate materializing in the near term. Other taxes/fees are forecasted to grow at the CPI rate including state shared income taxes, fees in lieu of taxes, gaming taxes, court fines, etc. Revenues streams not utilizing either of these indices are assumed to be flat.

On the expense side, wages, buybacks, and pension contributions are projected to grow at 3.25% annually (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 either grow at the CPI rate or remain flat over the forecast period. Capital costs are reflected in the capital asset Inventory and replacement schedules plus other infrastructure and grant funded projects highlighted in the capital plan section of the document. Total general fund supported capital outlays are reflected in the (CIP) transfer out line item in the forecast and are shown net of capital grants and motor fuel tax fund supported projects.

Results of the Forecast:

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 year 2027 which supports a primary strategic objective of the City Council. This result has been achieved from an ongoing commitment to strong management practices, exemplary budgetary performance, and successful ongoing implementation of strategic economic development initiatives that have produced a more diversified and sustained tax base that consistently supports all primary operating fund costs.

ACCT NUMBER	ACCT DESCRIPTION	2022 FYE PROJ	2023 BUDGET	2024 PROJ	2025 PROJ	2026 PROJ	2027 PROJ
	GENERAL FUND SURPLUS/(DEFICIT)	2,482,607	-	915,877	673,130	789,211	1,088,552



CITY OF COUNTRYSIDE 2023 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST

ACCT NUMBER	ACCT DESCRIPTION	2022 FYE PROJ	2023 BUDGET	2024 PROJ	2025 PROJ	2026 PROJ	2027 PROJ
PROPERTY TAXES							
01-00-330-3301	ROAD & BRIDGE TAX	56,000	56,000	56,000	56,000	56,000	56,000
01-00-330-3303	DEBT SERVICE	-	-	-	-	-	-
TOTAL PROPERTY TAXES		56,000	56,000	56,000	56,000	56,000	56,000
SALES TAXES							
01-00-330-3440	STATE SALES TAX	8,020,170	7,915,280	8,089,416	8,210,758	8,333,919	8,458,928
01-00-330-3311	STATE HOME RULE SALES TAX	2,867,177	2,792,222	2,853,651	2,896,456	2,939,903	2,984,001
TOTAL SALES TAXES		10,887,347	10,707,502	10,943,068	11,107,214	11,273,822	11,442,929
OTHER LOCAL TAXES							
01-00-310-3110	REAL ESTATE TRANSFER TAX	6,500	5,000	5,000	5,000	5,000	5,000
01-00-310-3130	ELECTRIC USE TAX	375,000	370,000	370,000	370,000	370,000	370,000
01-00-310-3140	VEHICLE FUEL TAX	348,304	345,000	352,590	357,879	363,247	368,696
01-00-310-3150	EATING AND DRINKING EST TAX	700,000	650,000	664,300	674,265	684,378	694,644
01-00-310-3182	FRANCHISE TAX	95,000	95,000	95,000	95,000	95,000	95,000
01-00-310-3183	SELF-STORAGE TAX	164,000	164,000	115,000	115,000	115,000	115,000
01-00-310-3185	RENTAL TAX	38,500	38,500	38,500	38,500	38,500	38,500
TOTAL OTHER LOCAL TAXES		1,727,304	1,667,500	1,640,390	1,655,643	1,671,126	1,686,840
LICENSES & PERMITS							
01-00-320-3210	BUSINESS LICENSES	92,100	92,100	92,100	92,100	92,100	92,100
01-00-320-3212	CONTRACTOR LICENSES	20,000	20,000	20,000	20,000	20,000	20,000
01-00-320-3215	LIQUOR LICENSES	70,000	70,000	70,000	70,000	70,000	70,000
01-00-320-3217	VIDEO GAMING LICENSES	81,200	81,200	81,200	81,200	81,200	81,200
01-00-320-3250	BUILDING PERMITS	200,000	131,725	135,000	135,000	135,000	135,000
01-00-320-3252	BUILDING PERMIT ADMIN. FEES	1,000	1,000	5,500	5,500	5,500	5,500
01-00-380-3830	FEE IN LIEU OF SALES TAX	268,000	78,122	80,544	82,477	84,374	86,399
LA FITNESS	25,000						
MAGIC NAILS - CSPLAZA	13,781						
PHOENIX SALONS	14,031						
SALVADOR SALON	1,417						
INLAND - MAGIC NAILS	4,767						
INLAND - ATI PHYS THERAPY	12,376						
H&R BLOCK	6,750						
TOTAL LICENSES & PERMITS		732,300	474,147	484,344	486,277	488,174	490,199
INTERGOVERNMENTAL REVENUES							
01-00-330-3320	STATE INCOME TAX	795,236	824,328	849,882	870,279	890,296	911,663
01-00-330-3325	STATE GAMING TAX	410,000	385,000	396,935	406,461	415,810	425,789
01-00-330-3451	STATE LOCAL USE TAX	241,134	228,726	235,817	241,476	247,030	252,959
01-00-330-3340	STATE REPLACEMENT TAX	6,500	5,500	5,500	5,500	5,500	5,500
01-00-330-3345	STATE CANNIBIS EXCISE TAX	9,432	10,272	10,250	10,250	10,250	10,250
01-00-330-3350	STATE AUTO RENTAL TAX	37,000	37,000	37,000	37,000	37,000	37,000
01-00-330-3360	MUN TELECOMMUNICATIONS TAX	25,680	25,600	25,000	25,000	25,000	25,000
01-00-380-3853	GRANT REVENUE	445,000	430,128	26,850	26,850	26,850	26,850
TOBACCO ENFORCEMENT	1,850						
IDOT TRAFFIC SAFETY	25,000						
TOTAL INTERGOVERNMENTAL REVENUES		1,969,981	1,946,554	1,587,234	1,622,817	1,657,736	1,695,011



CITY OF COUNTRYSIDE 2023 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2022 FYE PROJ	2023 BUDGET	2024 PROJ	2025 PROJ	2026 PROJ	2027 PROJ
CITY-CHARGES FOR SERVICES							
01-00-341-3410	PROP MAINT INSPECTION FEE	100,000	50,000	50,000	50,000	50,000	50,000
01-00-341-3411	ELEVATOR INSPECTION SERVICES	-	-	-	-	-	-
01-00-341-3412	PLANNING & ZONING APPLICATION	4,500	4,000	4,000	4,000	4,000	4,000
01-00-341-3415	ENGINEERING SERVICES	15,000	10,000	10,000	10,000	10,000	10,000
01-00-341-3416	INSPECTION/REVIEW SERVICES	10,000	10,000	10,000	10,000	10,000	10,000
01-00-341-3417	CRIMINAL BACKGROUND CHECKS	200	200	200	200	200	200
01-00-341-3420	POLICE SPECIAL SERVICES	12,500	8,000	8,000	8,000	8,000	8,000
TOTAL CITY-CHARGES FOR SERVICES		142,200	82,200	82,200	82,200	82,200	82,200
RECREATION-CHARGES FOR SERVICES							
01-00-347-3471	FLAGG CREEK OPERATIONS	122,711	50,000	100,000	100,000	100,000	100,000
TOTAL RECREATION-CHARGES FOR SERVICES		122,711	50,000	100,000	100,000	100,000	100,000
FINES AND FORFEITURES							
01-00-351-3511	COURT FINES	55,000	28,500	29,384	30,089	30,781	31,519
01-00-351-3513	LOCAL ORDINANCE FINES	70,000	52,500	68,000	68,000	68,000	68,000
01-00-351-3514	POLICE DUPLICATING SERVICES	5,000	2,250	2,500	2,500	2,500	2,500
01-00-351-3515	POLICE-IMPOUND FEES	20,000	13,500	15,000	15,000	15,000	15,000
TOTAL FINES AND FORFEITURES		150,000	96,750	114,884	115,589	116,281	117,019
INVESTMENT INCOME							
01-00-380-3810	INTEREST INCOME	369,906	327,841	327,841	327,841	327,841	327,841
01-00-380-3880	INVESTMENT GAIN/(LOSS)	5,022	-	-	-	-	-
TOTAL NET INVESTMENT INCOME		374,928	327,841	327,841	327,841	327,841	327,841
OTHER REVENUES							
01-00-380-3840	NON RESIDENT FINGERPRINT FEE	1,000	1,000	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	10,000	10,000	15,000	15,000	15,000	15,000
01-00-380-3856	DUI AGENCY	500	500	500	500	500	500
01-00-380-3858	TOWER RENTAL	38,500	39,653	40,843	42,068	43,330	44,630
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		52,000	53,153	61,343	62,568	63,830	65,130
OTHER FINANCING SOURCES							
01-00-380-3820	SALE OF FIXED ASSETS	2,000	-	-	-	-	-
01-00-395-3990	BOND PROCEEDS	-	-	-	-	-	-
01-00-395-3999	OPERATING TRANSFER IN	150,000	150,000	185,000	185,000	185,000	185,000
TOTAL OTHER FINANCING SOURCES		152,000	150,000	185,000	185,000	185,000	185,000
TOTAL GENERAL FUND REVENUES		16,214,771	15,461,647	15,397,302	15,616,148	15,837,009	16,063,169
TOTAL GF REVENUES & OTHER FINANCING SOURCES		16,366,771	15,611,647	15,582,302	15,801,148	16,022,009	16,248,169



CITY OF COUNTRYSIDE 2023 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2022 FYE PROJ	2023 BUDGET	2024 PROJ	2025 PROJ	2026 PROJ	2027 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	51,569	55,664	57,056	58,482	59,944	61,443
01-01-411-4235	OTHER INSURANCE	3,419	3,476	3,563	3,652	3,743	3,837
01-01-411-4260	IMRF	5,500	4,299	4,432	4,539	4,643	4,754
01-01-411-5500	CELLULAR/PAGERS	-	-	-	-	-	-
01-01-411-5610	CONFERENCE & TRAVEL	500	500	500	500	500	500
	ILLINOIS MUNICIPAL LEAGUE	500					
01-01-411-5630	TRAINING & MEETINGS	500	500	500	500	500	500
01-01-411-5650	SUBSCRIPTIONS	260	260	268	274	281	288
	DESPLAINES VALLEY NEWS	50					
	GOVERNING	30					
	CRAINS CHICAGO	180					
01-01-411-5690	MEMBERSHIPS & LICENSES	10,750	11,930	12,300	12,595	12,885	13,194
	WEST CENTRAL MUNIC COUNCIL	10,665					
	ILLINOIS MUNICIPAL LEAGUE	1,000					
	METRO MAYORS CAUCUS DUES	265					
01-01-411-6510	OFFICE SUPPLIES	400	500	-	-	-	-
01-01-411-6520	OPERATING SUPPLIES	-	-	-	-	-	-
01-01-411-9020	CHRISTMAS PARTY	-	-	-	-	-	-
01-01-411-9030	LIBRARY REIMBURSEMENT	8,500	12,000	12,000	12,000	12,000	12,000
01-01-411-9035	POOL REIMBURSEMENT	2,750	2,750	2,750	2,750	2,750	2,750
01-01-411-9040	SENIOR CITIZENS	1,000	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	18,750	18,750	19,331	19,795	20,250	20,737
	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	48,000	9,000	9,000	9,000	9,000	9,000
	SUSTAINABILITY PROGRAMS	1,500					
	SERVICE AWARDS	3,000					
	OTHER GIFTS/EVENT SUPPLIES	3,500					
	OTHER OFFICE/OPERATING SUPPLIES	1,000					
TOTAL LEGISLATIVE & ADMINISTRATION		212,314	183,845	186,116	188,503	190,912	193,418



CITY OF COUNTRYSIDE 2023 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2022 FYE PROJ	2023 BUDGET	2024 PROJ	2025 PROJ	2026 PROJ	2027 PROJ
CITY CLERK							
01-01-412-4210	SALARIES FULL-TIME	154,305	170,450	175,990	181,709	187,615	193,712
01-01-412-4215	SALARIES PART-TIME	6,850	12,420	12,420	12,420	12,420	12,420
01-01-412-4217	OVERTIME	247	346	346	346	346	346
01-01-412-4218	BUYBACKS & OTHER BENEFITS	3,638	4,296	4,436	4,580	4,729	4,882
01-01-412-4220	SOCIAL SECURITY TAX	10,571	11,626	11,975	12,334	12,704	13,085
01-01-412-4225	MEDICARE TAX	2,472	2,719	2,801	2,885	2,971	3,060
01-01-412-4230	HEALTH INSURANCE	28,965	31,857	32,653	33,470	34,307	35,164
01-01-412-4235	OTHER INSURANCE	3,599	3,696	3,788	3,883	3,980	4,080
01-01-412-4250	EMPLOYEE ASSISTANCE PROGRAM	52	52	52	53	54	55
01-01-412-4260	IMRF	21,763	20,019	20,670	21,341	22,035	22,751
01-01-412-5120	MAINTENANCE-EQUIPMENT	250	500	510	520	531	541
	COPIER SERVICE	500					
01-01-412-5350	BUSINESS FEE REFUND	-	-	-	-	-	-
01-01-412-5610	CONFERENCE & TRAVEL	2,750	4,300	4,300	4,300	4,300	4,300
	MCI ACADEMY - BLOOMINGTON	1,500					
	CMC TRAINING	500					
	IMC CONFERENCE	2,300					
01-01-412-5630	TRAINING & MEETINGS	500	500	700	700	700	700
	FOR DEPT EMPLOYEES	500					
01-01-412-5650	SUBSCRIPTIONS	100	100	120	100	100	100
01-01-412-5670	TUITION REIMBURSEMENT	-	-	-	-	-	-
01-01-412-5690	MEMBERSHIPS & LICENSES	550	580	615	615	615	615
	NOTARY	190					
	IIMC - 2	175					
	MCI - 2	80					
	SAM'S CLUB ANNUAL	45					
	S.W. CLERK'S ASSOCIATION	90					
01-01-412-5810	LEGAL NOTICES/NEWS PUBLICATION	7,500	8,000	8,000	8,000	8,000	8,000
	CODE SUPPLEMENTS	1,750					
	LEGAL ADS OR NOTICES	6,250					
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	2,500	6,500	6,500	6,500	6,500	6,500
	CLERK'S DEPARTMENT	3,500					
	ALL DEPARTMENTS SHARED	33,501					
01-01-412-6520	OPERATING SUPPLIES	7,500	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		267,612	298,461	309,425	316,826	325,353	334,145



CITY OF COUNTRYSIDE 2023 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2022 FYE PROJ	2023 BUDGET	2024 PROJ	2025 PROJ	2026 PROJ	2027 PROJ
FINANCE DEPARTMENT							
01-01-413-4210	SALARIES FULL-TIME	172,293	191,867	198,103	204,541	211,189	218,052
01-01-413-4215	SALARIES PART-TIME	21,472	20,823	21,500	22,198	22,920	23,665
01-01-413-4217	OVERTIME	-	-	500	501	502	503
01-01-413-4218	BUYBACKS & OTHER BENEFITS	5,839	5,518	5,697	5,882	6,074	6,271
01-01-413-4220	SOCIAL SECURITY TAX	12,331	13,529	13,969	14,423	14,891	15,375
01-01-413-4225	MEDICARE TAX	2,884	3,164	3,267	3,373	3,483	3,596
01-01-413-4230	HEALTH INSURANCE	25,245	46,731	47,899	49,097	50,324	51,582
01-01-413-4235	OTHER INSURANCE	2,279	3,476	3,563	3,652	3,743	3,837
01-01-413-4250	EMPLOYEE ASSISTANCE PROGRAM	52	52	52	52	52	52
01-01-413-4260	IMRF	21,092	18,560	19,163	19,786	20,429	21,093
01-01-413-5120	MAINTENANCE-EQUIPMENT	-	-	-	-	-	-
01-01-413-5310	AUDITING	21,502	22,147	22,834	23,382	23,919	24,493
	85% OF COST (10%WATER/5%SEWER)	22,147					
01-01-413-5370	DATA PROCESSING	-	-	-	-	-	-
01-01-413-5610	CONFERENCE & TRAVEL	1,500	3,500	3,500	3,500	3,500	3,500
	GFOA ANNUAL CONF - FIN DIRECTOR	2,500					
	IGFOA OR OTHER	1,000					
01-01-413-5630	TRAINING & MEETINGS	750	1,000	1,031	1,056	1,080	1,106
	CPFO EXAMS/MATERIALS/OTHER	1,000					
01-01-413-5650	SUBSCRIPTIONS	200	500	500	500	500	500
	VARIOUS GFOA PUBLICATIONS	500					
01-01-413-5690	MEMBERSHIPS & LICENSES	1,175	1,175	1,211	1,240	1,269	1,299
	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	2,062	2,111	2,160	2,212
01-01-413-5890	CONTRACTUAL/CONSULTING SERV	-	-	-	-	-	-
01-01-413-6510	OFFICE SUPPLIES	1,000	1,150	1,150	1,150	1,150	1,150
01-01-413-6515	BANK FEES (14)	8,550	9,500	9,795	10,030	10,260	10,506
	ACCOUNT ANALYSIS FEES	8,800					
	PAYING AGENT FEES	700					
01-01-413-6516	CREDIT CARD PROCESSING FEES	5,500	5,500	5,671	5,807	5,940	6,083
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		308,564	354,092	367,116	375,931	387,036	398,526



CITY OF COUNTRYSIDE 2023 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2022 FYE PROJ	2023 BUDGET	2024 PROJ	2025 PROJ	2026 PROJ	2027 PROJ
FINANCE DEPT - OTHER FINANCING USES							
01-01-413-9550	PRINCIPAL-BONDS	1,335,000	1,335,000	1,800,000	1,855,000	1,890,000	1,930,000
	SERIES 2014 BONDS	695,000					
	SERIES 2018 BONDS	305,000					
	SERIES 2021B BONDS	335,000					
01-01-413-9560	INTEREST-BONDS	1,061,833	1,062,564	1,410,455	1,382,518	1,346,839	1,308,440
	SERIES 2014 BONDS	45,140					
	SERIES 2017 BONDS	362,500					
	SERIES 2018 BONDS	348,635					
	SERIES 2021A BONDS	158,000					
	SERIES 2021B BONDS	148,289					
01-01-413-9595	OPERATING TRANSFER OUT	1,029,316	1,723,304	829,644	973,541	785,788	394,110
	COMMERCIAL TIF - 10% (INC TAXES)	67,617					
	55TH ST TIF - 10% (INC TAXES)	18,420					
	CIP - LOCAL SHARE ENGINEERING FEES	78,000					
	CIP - LOCAL SHARE CONSTRUCTION	184,825					
	CIP - POLICE EQUIPMENT	4,500					
	CIP - POLICE VEHICLES	97,500					
	CIP - PUB WKS EQUIPMENT	259,098					
	CIP - PUB WKS VEHICLES	150,000					
	CIP - POLLINATOR GARDENS	63,500					
	CIP - DRAINAGE IMPROVEMENTS	50,000					
	CIP - MWRD GI PROJECT LOCAL SHARE	226,000					
	CIP - CAPITAL RESERVES	523,844					
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		3,426,149	4,120,868	4,040,099	4,211,059	4,022,627	3,632,550



CITY OF COUNTRYSIDE 2023 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2022 FYE PROJ	2023 BUDGET	2024 PROJ	2025 PROJ	2026 PROJ	2027 PROJ
BOARD OF POLICE & FIRE COMMISSION							
01-01-414-4215	SALARIES PART-TIME	803	937	1,087	1,087	1,087	1,087
01-01-414-4220	SOCIAL SECURITY TAX	50	58	67	67	67	67
01-01-414-4225	MEDICARE TAX	12	14	16	16	16	16
01-01-414-4230	HEALTH INSURANCE	-	-	-	-	-	-
01-01-414-4260	IMRF	-	-	-	-	-	-
01-01-414-5330	LEGAL	2,500	2,500	2,500	2,500	2,500	2,500
01-01-414-5610	CONFERENCE & TRAVEL	500	500	500	500	500	500
01-01-414-5630	TRAINING & MEETINGS	2,250	2,250	1,000	1,000	1,000	1,000
01-01-414-5690	MEMBERSHIPS & LICENSES	375	375	375	375	375	375
01-01-414-5810	LEGAL NOTICES/NEWS PUBLICATION	-	-	500	500	500	500
01-01-414-5890	CONTRACTUAL/CONSULTING SERV	1,500	7,270	1,500	1,500	1,500	1,500
	PSYCHOLOGICAL TESTING	485					
	POLYGRAPH TESTING	200					
	WRITEN EXAMS	5,800					
	PRE EMPLOYMENT PHYSICAL	235					
	ADVERTISING - BLUE LINE	500					
01-01-414-6510	OFFICE SUPPLIES	1,500	1,500	250	250	250	250
01-01-414-8010	OPERATING CAPITAL	-	-	-	-	-	-
TOTAL BOARD OF POLICE & FIRE COMM		9,490	15,404	7,795	7,795	7,795	7,795
PLANNING & ZONING							
01-01-415-4215	SALARIES PART-TIME	5,686	5,686	5,686	5,686	5,686	5,686
01-01-415-4220	SOCIAL SECURITY TAX	350	353	350	350	350	350
01-01-415-4225	MEDICARE TAX	83	83	75	75	75	75
01-01-415-5320	ENGINEERING	-	-	-	-	-	-
01-01-415-5330	LEGAL	15,000	20,000	20,000	20,000	20,000	20,000
	TRESSLER	20,000					
01-01-415-5610	CONFERENCE & TRAVEL	-	-	-	-	-	-
01-01-415-5630	TRAINING & MEETINGS	500	750	750	750	750	750
	AICP TRAINING	775					
01-01-415-5690	MEMBERSHIPS & LICENSES	500	1,000	1,020	1,040	1,061	1,082
	PLANNING COMMISSIONER'S JOURNAL	775					
	OTHER	225					
01-01-415-5810	LEGAL NOTICES/NEWS PUBLICATION	-	-	-	-	-	-
01-01-415-5890	CONTRACTUAL/CONSULTING SERV	20,000	99,300	-	-	-	-
	COMPREHENSIVE PLAN UPDATE	99,300					
01-01-415-6510	OFFICE SUPPLIES	150	150	-	-	-	-
TOTAL PLANNING & ZONING		42,269	127,322	27,881	27,901	27,922	27,943



CITY OF COUNTRYSIDE 2023 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2022 FYE PROJ	2023 BUDGET	2024 PROJ	2025 PROJ	2026 PROJ	2027 PROJ
GENERAL ADMINISTRATION							
01-01-416-4210	SALARIES FULL-TIME	287,120	297,449	307,116	317,097	327,403	338,044
01-01-416-4215	SALARIES PART-TIME	-	-	-	-	-	-
01-01-416-4217	OVERTIME	-	-	-	-	-	-
01-01-416-4218	BUYBACKS & OTHER BENEFITS	6,626	10,117	10,446	10,785	11,136	11,498
01-01-416-4220	SOCIAL SECURITY TAX	16,717	17,254	17,815	18,394	18,992	19,609
01-01-416-4225	MEDICARE TAX	4,259	4,460	4,605	4,755	4,909	5,069
01-01-416-4230	HEALTH INSURANCE	37,240	39,099	40,076	41,078	42,105	43,158
01-01-416-4231	RETIREE INS ALLOWANCE	67,200	64,750	68,950	68,950	68,950	68,950
	ERNIE MILLSAP	4,200					
	MIKE VESCONTE	4,200					
	CATHY ROTHBARD (4 MOS)	1,400					
	BRIAN COZEN	4,200					
	KEITH THOMPSON (11 MOS)	3,850					
	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					
	SCOTT NOVAK	4,200					
	TOM NICHOLSON (2 MOS)	700					
	1 ADD'L RETIREE	4,200					
01-01-416-4235	OTHER INSURANCE	2,459	2,464	2,526	2,589	2,653	2,720
01-01-416-4240	UNEMPLOYMENT	-	4,500	5,000	5,000	5,000	5,000
01-01-416-4250	EMPLOYEE ASSISTANCE PROGRAM	52	55	52	52	52	52
01-01-416-4260	IMRF	38,393	33,555	34,646	35,772	36,934	38,134
01-01-416-4265	POLICE PENSION	1,288,426	1,357,203	376,000	386,000	395,000	404,000
01-01-416-4270	EMPLOYEE PHYSICALS	250	250	500	500	500	500
01-01-416-4275	EMPLOYEE BACKGROUND CHECKS	-	-	-	-	-	-
01-01-416-5120	MAINTENANCE-EQUIPMENT	3,000	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	1,000	1,000	1,000	1,000	1,000	1,000
01-01-416-5320	ENGINEERING	90,000	100,000	103,100	105,574	108,003	110,595
01-01-416-5330	LEGAL	280,000	300,000	300,000	300,000	300,000	300,000
01-01-416-5340	LABOR NEGOTIATIONS	12,500	9,500	10,000	10,000	10,000	10,000
01-01-416-5500	CELLULAR/PAGERS	600	650	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					

TOTAL GENERAL ADMINISTRATION DEPARTMENT IS CONTINUED ON THE FOLLOWING PAGE



CITY OF COUNTRYSIDE 2023 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2022 FYE PROJ	2023 BUDGET	2024 PROJ	2025 PROJ	2026 PROJ	2027 PROJ
GENERAL ADMINISTRATION CONTINUED...							
01-01-416-5650	SUBSCRIPTIONS	1,600	1,600	1,600	1,600	1,600	1,600
	BENEFITS & COMP BULLETIN	320					
	FMLA	280					
	POSTER COMPLIANCE	400					
	CHICAGO TRIBUNE	300					
	CRAINS CHICAGO BUSINESS	300					
01-01-416-5690	MEMBERSHIPS & LICENSES	23,600	23,600	24,332	24,916	25,489	26,100
	AICPA	300					
	ILCMA - G PAUL	390					
	ILCMA - S PETERSON	250					
	IL CPA SOCIETY	320					
	ICMA - G PAUL	1,000					
	ICMA - S PETERSON	800					
	SAMS CLUB	35					
	NPERLA	205					
	GATEWAY	20,000					
01-01-416-5700	TELEPHONE	30,000	30,000	25,775	26,394	27,001	27,649
	COVERS ENTIRE CITY	30,000					
01-01-416-5710	POSTAGE	13,500	14,000	10,000	10,000	10,000	10,000
01-01-416-5720	NATURAL GAS	9,500	9,500	4,834	4,834	4,834	4,834
01-01-416-5730	ELECTRICITY	33,000	35,000	36,085	36,951	37,801	38,708
01-01-416-5740	WATER	10,000	11,000	11,341	11,613	11,880	12,165
01-01-416-5820	RISK MANAGEMENT	137,540	165,002	170,117	174,200	178,206	182,483
	IRMA PREMIUM (75% OF PREMIUM)	131,252					
	IRMA CLAIM DEDUCTIBLES (75%)	33,750					
01-01-416-5890	CONTRACTUAL/CONSULTING SERV	11,000	15,000	25,000	25,000	25,000	25,000
	APPRAISALS/OTHER	15,000					
01-01-416-6510	OFFICE SUPPLIES	2,500	2,500	2,500	2,500	2,500	2,500
	STATIONARY	200					
	TONER/INK	800					
	PROMOTIONAL SUPPLIES	1,000					
	OTHER SUPPLIES	500					
01-01-416-6530	FUEL/OIL	800	800	825	845	864	885
01-01-416-8010	OPERATING CAPITAL	-	-	-	-	-	-
01-01-416-8020	INFRASTRUCTURE IMPROVEMENTS	-	-	-	-	-	-
01-01-416-9055	TAX SHARING	605,000	703,802	725,620	743,035	760,125	778,368
	NAPLETON MAZDA	150,000					
	WESTFIELD FORD	203,802					
	PHELAN DODGE	275,000					
	COUNTRYSIDE MITSUBISHI	75,000					
TOTAL GENERAL ADMINISTRATION		3,014,882	3,260,995	2,328,745	2,378,318	2,426,822	2,477,505



CITY OF COUNTRYSIDE 2023 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2022 FYE PROJ	2023 BUDGET	2024 PROJ	2025 PROJ	2026 PROJ	2027 PROJ
IT SERVICES							
01-01-418-5120	MAINTENANCE-EQUIPMENT	-	-	-	-	-	-
01-01-418-5500	CELLULAR/PAGERS	-	-	-	-	-	-
01-01-418-5680	SOFTWARE LICENSES	55,000	89,309	92,078	94,287	96,456	98,771
	WATCHGUARD MAINTENANCE	4,000					
	ERP ANNUAL MAINT AGREEMENT	9,894					
	STERLING CODE HOSTING	1,000					
	LIQUYID WEB/CHOOTS RETAINER	5,000					
	ESRI GIS (COMM DEV)	1,200					
	CAPERS ANNUAL MAINTENANCE	7,500					
	LASERFICHE ASSURANCE PROGRAM	5,000					
	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					
	EATON UPS	5,100					
	QUICKET ANNUAL SUBSCRIPTION	24,960					
	GENETEC SMA (EVERY 3 YEARS)	15,000					
01-01-418-5890	CONTRACTUAL/CONSULTING	108,500	114,100	117,637	120,460	123,231	126,189
	MERGING TECHNOLOGIES	103,100					
	COPIER REPAIRS/SUPPLIES	1,000					
	TRAINING/PROGRAMMING RETAINER	10,000					
01-01-418-6520	OPERATING SUPPLIES	-	2,000	2,000	2,000	2,000	2,000
	MISC COMPUTER SUPPLIES	2,000					
01-01-418-6525	SOFTWARE	10,000	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	35,000	22,500	40,000	40,000	40,000	40,000
	PC REPLACEMENTS - CITY HALL	20,000					
	NEW APC BACK UPS	2,500					
01-01-418-8010	OPERATING CAPITAL	-	-	-	-	-	-
TOTAL IT SERVICES		208,500	251,309	275,115	280,148	285,087	290,360



CITY OF COUNTRYSIDE 2023 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2022 FYE PROJ	2023 BUDGET	2024 PROJ	2025 PROJ	2026 PROJ	2027 PROJ
COMMUNITY DEVELOPMENT DEPT.							
01-01-419-4210	SALARIES FULL-TIME	195,000	337,175	348,133	359,448	371,130	383,191
01-01-419-4215	SALARIES PART-TIME	34,000	61,116	63,255	65,469	67,760	70,132
01-01-419-4217	OVERTIME	-	121	1,500	1,500	1,500	1,500
01-01-419-4218	BUYBACKS & OTHER BENEFITS	6,847	5,249	5,420	5,596	5,778	5,965
01-01-419-4220	SOCIAL SECURITY TAX	14,550	25,027	25,840	26,680	27,547	28,443
01-01-419-4225	MEDICARE TAX	3,405	5,853	6,043	6,240	6,442	6,652
01-01-419-4230	HEALTH INSURANCE	31,500	50,210	51,465	52,752	54,071	55,422
01-01-419-4235	OTHER INSURANCE	1,750	3,051	3,127	3,205	3,286	3,368
01-01-419-4250	EMPLOYEE ASSISTANCE PROGRAM	35	35	35	-	35	35
01-01-419-4260	IMRF	26,835	37,372	38,587	39,841	41,135	42,472
01-01-419-5120	MAINTENANCE-EQUIPMENT	-	-	-	-	-	-
01-01-419-5130	MAINTENANCE-MOTOR VEHICLES	-	500	500	500	500	500
	FORD 500		500				
01-01-419-5320	ENGINEERING	15,000	15,000	15,300	15,606	15,918	16,236
	REIMBURSABLE PLAN REVIEWS	15,000					
01-01-419-5360	INSPECTION FEES	15,000	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	1,020	-	-	-	-
01-01-419-5610	CONFERENCE & TRAVEL	-	-	-	-	-	-
01-01-419-5630	TRAINING & MEETINGS	100	500	500	500	500	500
01-01-419-5650	SUBSCRIPTIONS	2,962	3,000	3,000	3,000	3,000	3,000
	COSTAR	3,000					
01-01-419-5670	TUITION REIMBURSEMENT	-	-	-	-	-	-
01-01-419-5690	MEMBERSHIPS & LICENSES	750	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	28,500	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	250	250	250	250	250	250
01-01-419-6520	OPERATING SUPPLIES	250	667	680	694	708	722
	SIDEWELL COOK COUNTY ATLAS	334					
	INSPECTION/PERMIT FORMS	333					
01-01-419-6530	FUEL/OIL	500	500	-	-	-	-
01-01-419-8010	OPERATING CAPITAL	-	-	-	-	-	-
TOTAL COMMUNITY DEVELOPMENT DEPT		378,234	574,896	592,036	610,233	629,077	648,481
TOTAL LEGISLATION AND ADMINISTRATION		4,441,865	5,066,324	4,094,228	4,185,655	4,280,004	4,378,173



CITY OF COUNTRYSIDE 2023 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2022 FYE PROJ	2023 BUDGET	2024 PROJ	2025 PROJ	2026 PROJ	2027 PROJ
POLICE DEPARTMENT							
01-02-421-4210	SALARIES FULL-TIME	2,530,000	2,720,479	2,808,895	2,900,184	2,994,440	3,091,759
01-02-421-4215	SALARIES PART-TIME	100,000	132,600	136,910	141,359	145,953	150,697
01-02-421-4217	OVERTIME	120,000	124,099	128,132	132,297	136,596	141,036
	OVERTIME EXCLUDING HOLIDAY	103,752					
	HOLIDAY OVERTIME	20,347					
01-02-421-4218	BUYBACKS & OTHER BENEFITS	244,362	199,380	205,860	212,550	219,458	226,591
	SICK BUYBACK	30,344					
	HOLIDAY PAY	70,620					
	VACATION BUYBACK	56,392					
	COMP BUYBACK	31,924					
	ANNUAL LONGEVITY	1,700					
	SPECIALTY PAY	8,400					
01-02-421-4220	SOCIAL SECURITY TAX	185,628	196,270	202,649	209,235	216,035	223,056
01-02-421-4225	MEDICARE TAX	43,413	46,123	47,622	49,170	50,768	52,418
01-02-421-4230	HEALTH INSURANCE	371,000	419,162	429,641	440,382	451,392	462,676
01-02-421-4235	OTHER INSURANCE	24,097	25,743	26,387	27,046	27,722	28,415
01-02-421-4250	EMPLOYEE ASSISTANCE PROGRAM	475	475	475	475	475	475
01-02-421-4260	IMRF	36,807	32,574	33,633	34,726	35,854	37,020
01-02-421-4270	EMPLOYEE PHYSICALS	1,000	1,000	1,000	1,000	1,000	1,000
01-02-421-4290	UNIFORM ALLOWANCE	18,500	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	18,500	27,100	27,500	27,500	27,500	27,500
	TASER ASSURANCE	15,000					
	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	33,500	25,600	26,368	27,159	27,974	28,813
	CAR WASH/DETAILING	1,000					
	FORD - SQUADS	24,000					
	FIRST AID KITS (SQUADS)	600					
01-02-421-5340	LABOR NEGOTIATION	7,500	15,000	5,000	5,000	5,000	15,000
01-02-421-5500	CELLULAR/PAGERS	8,000	8,500	8,670	8,843	9,020	9,201
01-02-421-5610	CONFERENCE & TRAVEL	2,500	6,400	6,528	6,659	6,792	6,928
	ILEAS	750					
	IACP	2,000					
	FBINA	2,000					
	IATAI/ACCIDENT INVESTIGATORS	850					
	5TH DISTRICT SWAT	800					
THE POLICE DEPARTMENT IS CONTINUED ON THE FOLLOWING PAGE							



CITY OF COUNTRYSIDE 2023 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2022 FYE PROJ	2023 BUDGET	2024 PROJ	2025 PROJ	2026 PROJ	2027 PROJ
POLICE DEPARTMENT CONTINUED...							
01-02-421-5630	TRAINING & MEETINGS	7,500	25,540	20,000	20,000	20,000	20,000
	WEST SUB CHIEF/JUVENILE ASSOC	800					
	ILEAS/IL LEAP	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					
	TRAFFIC CRASH RECONSTRUCTION	2,500					
01-02-421-5650	SUBSCRIPTIONS	8,000	12,570	12,821	13,078	13,339	13,606
	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	3,000					
	VIDEO REDACTION	2,000					
01-02-421-5670	TUITION REIMBURSEMENT	10,400	10,400	10,400	10,400	10,400	10,400
	TWO EMPLOYEE AT MAX ANNUAL	10,400					
01-02-421-5690	MEMBERSHIPS & LICENSES	3,500	5,375	5,375	5,375	5,375	5,375
	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					
	MOCIC	150					
THE POLICE DEPARTMENT IS CONTINUED ON THE FOLLOWING PAGE							



CITY OF COUNTRYSIDE 2023 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2022 FYE PROJ	2023 BUDGET	2024 PROJ	2025 PROJ	2026 PROJ	2027 PROJ
POLICE DEPARTMENT CONTINUED...							
01-02-421-5810	LEGAL NOTICE/NEWS PUBLICATION	-	-	-	-	-	-
01-02-421-5890	CONTRACTUAL/CONSULTING SERV	6,835	10,685	10,899	11,117	11,339	11,566
	ANIMAL PICKUP	2,000					
	TRAK CRITICAL REACH	285					
	DOA TRANSPORT	1,500					
	ALL TRAFFIC SOLUTIONS	4,500					
	SHRED IT SERVICES	1,500					
	FULTON TORNADO ALARM MAINT	900					
01-02-421-6510	OFFICE SUPPLIES	2,500	2,500	2,500	2,500	2,500	2,500
01-02-421-6520	OPERATING SUPPLIES	22,500	31,957	32,596	33,248	33,913	34,591
	TICKET BOOK/LETTERHEAD	4,057					
	AUTOMOTIVE	1,000					
	BIOSAFE (GLOVES/BIOHAZARD)	400					
	JEWEL (SUPPLIES)	400					
	PRISONER'S MEALS	1,200					
	MEDICAL DISPOSAL	500					
	RADIO EQUIPMENT	500					
	POLICE COMPOSITE SKETCH	300					
	SAMS CLUB (SUPPLIES)	500					
	AED MAINTENANCE	700					
	TRAINING SUPPLIES	1,000					
	BACKGROUND/FINGERPRINTING	1,000					
	NEW AED(S)	3,000					
	AMMUNITION	5,500					
	PPE	2,400					
	TACTICAL EMERGENCY EQUIPMENT	6,500					
	NEW MOBILE RADAR UNITS	3,000					
01-02-421-6530	FUEL/OIL	54,500	60,000	61,800	63,654	65,564	67,531
01-02-421-6540	DUI EQUIPMENT	-	-	-	-	-	-
01-02-421-8010	OPERATING CAPITAL	-	-	-	-	-	-
01-02-421-9070	GRANT EXPENDITURES	360	275	350	350	350	350
01-02-421-9080	ADJUDICATION COSTS	-	-	-	-	-	-
TOTAL POLICE DEPARTMENT		3,861,377	4,164,807	4,277,009	4,408,306	4,543,759	4,693,502



CITY OF COUNTRYSIDE 2023 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2022 FYE PROJ	2023 BUDGET	2024 PROJ	2025 PROJ	2026 PROJ	2027 PROJ
PUBLIC WORKS DEPARTMENT							
01-03-431-4210	SALARIES FULL-TIME	755,000	777,547	802,817	828,909	855,848	883,663
01-03-431-4215	SALARIES PART-TIME	38,116	23,450	24,212	24,999	25,811	26,650
01-03-431-4217	OVERTIME	32,021	36,329	37,510	38,729	39,987	41,287
01-03-431-4218	BUYBACKS & OTHER BENEFITS	57,250	14,338	14,804	15,285	15,782	16,295
01-03-431-4219	PAGER ALLOWANCE	37,500	38,000	39,235	40,510	41,827	43,186
01-03-431-4220	SOCIAL SECURITY TAX	54,461	55,620	57,428	59,294	61,221	63,211
01-03-431-4225	MEDICARE TAX	12,737	13,008	13,431	13,867	14,318	14,783
01-03-431-4230	HEALTH INSURANCE	173,025	168,143	172,347	176,655	181,072	185,598
01-03-431-4235	OTHER INSURANCE	11,750	12,746	13,065	13,391	13,726	14,069
01-03-431-4250	EMPLOYEE ASSISTANCE PROGRAM	176	176	176	176	176	176
01-03-431-4260	IMRF	110,550	95,245	98,340	101,537	104,836	108,244
01-03-431-4270	EMPLOYEE PHYSICALS	1,500	1,500	1,500	1,500	1,500	1,500
	RANDOM DOT	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	30,000	70,000	71,400	72,828	74,285	75,770
	HVAC	12,000					
	ELECTRICAL MAINT	5,000					
	DUMPSTER FEES	25,000					
	FLOOR MATS	3,000					
	DOOR MAINTENANCE	3,000					
	MISC ITEMS	2,000					
	SEAL COAT CITY HALL PARKING	15,000					
01-03-431-5120	MAINTENANCE-EQUIPMENT	17,500	20,000	20,400	20,808	21,224	21,649
01-03-431-5125	MAINTENANCE-INFRASTRUCTURE	55,000	80,000	80,000	80,000	80,000	80,000
	STREET LIGHTS	15,000					
	IDOT TRAFFIC SIGNALS	8,000					
	SIDEWALK REPAIRS	1,000					
	STORM SEWERS	10,000					
	ANNUAL NPDES PERMIT FEE	1,000					
	SIDEWALK INSPECTION PROG	20,000					
	SEAL COAT LAGRANGE SIDEWALKS	25,000					
01-03-431-5130	MAINTENANCE-MOTOR VEHICLES	12,000	20,000	15,000	15,000	15,000	15,000
01-03-431-5500	CELLULAR/PAGERS	3,200	4,000	4,000	4,000	4,000	4,000
	FIRST NET TOUCH TO TALK	4,000					
01-03-431-5610	CONFERENCE & TRAVEL	-	-	-	-	-	-
01-03-431-5630	TRAINING & MEETINGS	500	500	500	500	500	500
01-03-431-5690	MEMBERSHIPS & LICENSES	500	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 2023 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2022 FYE PROJ	2023 BUDGET	2024 PROJ	2025 PROJ	2026 PROJ	2027 PROJ
PUBLIC WORKS DEPARTMENT CONTINUED...							
01-03-431-5890	CONTRACTUAL/CONSULTING SERV	294,637	299,454	305,443	311,552	317,783	324,139
	ELEVATOR MAINTENANCE	5,300					
	FIRE & SECURITY (INCLUDES ESDA)	9,500					
	FIRE SPRINKLERS	2,000					
	WEED CONTROL/FERTILIZER	5,000					
	BALLFIELD GROOMING	15,000					
	LANSCPAPING/MAINT PARKS/CITY HALL	20,000					
	PARKWAY TREE REMOVAL	30,000					
	LEAF DISPOSAL FEES	15,000					
	PARKWAY TREE PURCHASES	28,350					
	PARKWAY TREE PRUNING	6,000					
	RODENT PEST CONTROL	1,000					
	FIRE EXTINGUISHER MAINTENANCE	750					
	FIRST AID SUPPLIES	250					
	PARK PLUMBING/BACKFLOW	2,500					
	CLOCK TOWER MAINTENANCE	500					
	STREET PATCHING	35,000					
	CUSTODIAL SERVICE	60,000					
	C-SIDE PARK PORTA MAINTENANCE	2,000					
	SPRING CLEANUP (ELECTRONICS)	7,500					
	THERMFLO GENERATOR MAINTENANCE	3,987					
	METROPOLITAN PUMP	5,000					
	CONTINENTAL SOLAR PANEL MAINT	2,720					
	FLUID POLISHING	1,717					
	HILL MECHANICAL HVAC MAINT	4,930					
	AUTOMATED LOGIC - BAS ANNUAL	13,650					
	SCHNEIDER PME ANNUAL MAINT	7,500					
	LIGHTING CONTROLS MAINT AGRMNT	5,000					
	MCGINTY	1,300					
	PAINTING - STREETSCAPES	8,000					
01-03-431-5891	50/50 TREE PROGRAM	36,500	40,000	40,000	40,000	40,000	40,000
01-03-431-6510	OFFICE SUPPLIES	350	350	350	350	350	350
01-03-431-6520	OPERATING SUPPLIES	120,000	130,400	133,008	135,668	138,382	141,149
	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	40,000					
	SOLAR PANEL SUPPLIES	4,000					
01-03-431-6530	FUEL/OIL	28,500	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	1,000	1,150	1,150	1,150	1,150	1,150
TOTAL PUBLIC WORKS DEPARTMENT		1,890,273	1,940,456	1,985,675	2,037,359	2,090,551	2,145,296



CITY OF COUNTRYSIDE 2023 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2022 FYE PROJ	2023 BUDGET	2024 PROJ	2025 PROJ	2026 PROJ	2027 PROJ
EMERGENCY TELEPHONE SYSTEM DEPARTMENT*							
01-07-426-5120	MAINTENANCE EQUIPMENT	-	-	-	-	-	-
01-07-426-5680	SOFTWARE MAINT/LICENSES	-	-	-	-	-	-
REVERSE 911	5,420						
01-07-426-5700	TELEPHONE	2,500	2,940	2,999	3,059	3,120	3,182
01-07-426-5890	CONTRACTUAL SERVICES	262,000	316,252	266,415	282,581	292,737	306,913
LTACC ASSESSMENT	246,162						
ONGOING OPERATING	11,300						
CAPITAL ASSESSMENT	27,110						
RECAPTURE CAPITAL	30,000						
STARCOM MOBILE	1,680						
01-07-426-8010	OPERATING CAPITAL	-	-	-	-	-	-
TOTAL EMERGENCY TELPHONE SYSTEM DEPARTMENT		264,500	319,192	269,414	285,640	295,857	310,095
TOTAL GENERAL FUND EXPENSES		10,458,015	11,490,779	10,626,326	10,916,959	11,210,171	11,527,067
TOTAL GF EXPENSES & OTHER FINANCING USES		13,884,164	15,611,647	14,666,425	15,128,018	15,232,798	15,159,617
GENERAL FUND SURPLUS/(DEFICIT)		2,482,607	-	915,877	673,130	789,211	1,088,552



CITY OF COUNTRYSIDE 2023 ANNUAL BUDGET

WATER FUND FORECAST

Forecast Assumptions - For the multiyear forward projections, the City utilized the Congressional Budget Office's (CBO's) forecast as of May of 2022 as depicted in the following chart.

CONGRESSIONAL BUDGET OFFICE (CBO's) ECONOMIC PROJECTIONS FOR CALENDAR YEARS 2022-2032						
CHANGE FROM YEAR TO YEAR (CALENDAR YEAR BASIS)						
CONSUMER PRICE INDEX	4.70%	6.10%	3.10%	2.40%	2.30%	2.40%
CORE PCE PRICE INDEX	3.30%	4.50%	2.80%	2.30%	2.10%	2.10%
ANNUAL AVERAGE						
UNEMPLOYMENT RATE	5.40%	3.80%	3.50%	3.70%	3.90%	4.50%
3 - MONTH TREASURY BILLS	0% - .05%	0.90%	2.00%	2.50%	2.60%	2.30%
10 - YEAR TREASURY NOTES	1.40%	2.40%	2.90%	3.10%	3.30%	3.80%

Water charges (97% of total revenues) are forecasted to grow at the forward CPI projection of 2.4%/2.3%/2.3%/2.4% for fiscal years 2024 through 2027. Other revenue sources include interest income and water tower lease payments. Interest income is forecasted flat over the projection period to be conservative. It is very difficult to predict investment income over the next five years based on current economic uncertainty, volatility, and forward interest rate expectations. Water tower lease income is forecast to grow at the contractual compounded rate of 3% annually.

Salaries, overtime, and employer pension contributions are forecasted to grow at an annual rate of 3.25%. Other personnel/benefit costs such as employer paid insurance premiums are forecasted to grow at 2.5%. Other costs excluding capital outlays and debt service are projected to grow by the CPI rate or remain flat. Capital costs are based on the 15-year capital replacement plan while debt service costs are based on the repayment schedule for the 2012 Series bonds.

Results of the Forecast – User charges in the fund are structured at a rate sufficient to cover operating expenses plus a provision for \$650,000 - \$750,000 to cover the capital program. Outlays exceeding this threshold must be covered by either fund balance drawdowns, rate increases, or external financing. Historically fund balance draws have been used to cover larger projects. As noted in the capital summary section of this document, City policies require the maintenance of 35% of budgeted expenses in unrestricted fund balance with a three year cure period when balances fall below this threshold.

If large projects continue to put pressure on ending reserves (2024-2026), the City could consider deferring projects, raising rates to increase annual capital funding, or it can consider financing options. It should also be noted that the City's outstanding general obligation bonds, series 2012 will be retired in fiscal year 2026. Beginning in fiscal year 2027, the fund's annual available pay as you go funding will increase to just over \$1.1 million, which will add significantly more budgetary flexibility for the fund.

ACCT NUMBER	ACCT DESCRIPTION	2022 FYE PROJ	2023 BUDGET	2024 PROJ	2025 PROJ	2026 PROJ	2027 PROJ
	TOTAL WATER FUND EXPENSES	6,377,242	5,387,511	6,310,926	5,803,799	5,852,301	5,042,339
	NET CHANGE IN FUND BALANCE	(1,613,447)	(292,236)	(1,065,835)	(433,705)	(359,384)	576,159
	ENDING RESERVE BALANCES AS A % OF EXPENSES	54.24%	58.62%	33.28%	28.71%	22.30%	37.40%



CITY OF COUNTRYSIDE 2023 ANNUAL BUDGET

WATER FUND - DETAILED FORECAST

ACCT NUMBER	ACCT DESCRIPTION	2022 FYE PROJ	2023 BUDGET	2024 PROJ	2025 PROJ	2026 PROJ	2027 PROJ
REVENUES							
CHARGES FOR SERVICES							
51-00-360-3610	WATER CHARGES	4,595,534	4,940,546	5,093,703	5,215,952	5,335,919	5,458,645
51-00-360-3615	LATE PENALTIES	-	5,000	5,000	5,000	5,000	5,000
51-00-360-3620	INSPECTION FEES	-	-	-	-	-	-
51-00-360-3660	CONNECTION FEES	-	-	-	-	-	-
51-00-360-3665	DISCONNECTION FEES	-	-	-	-	-	-
51-00-360-3670	SALE OF METERS	-	-	-	-	-	-
51-00-360-3680	METER RENTAL CHARGES	150	100	100	116	150	100
TOTAL CHARGES FOR SERVICES		4,595,684	4,945,646	5,098,803	5,221,068	5,341,069	5,463,745
OTHER REVENUES							
51-00-380-3810	INTEREST INCOME	75,000	55,000	55,000	55,000	55,000	55,000
51-00-380-3880	INVESTMENT GAIN (LOSS)	-	-	-	-	-	-
51-00-380-3899	WATER TOWER RENTAL	93,111	94,629	91,288	94,027	96,848	99,753
VERIZON	49,312						
T-MOBILE	45,317						
TOTAL OTHER REVENUES		168,111	149,629	146,288	149,027	151,848	154,753
TOTAL FUND REVENUES		4,763,795	5,095,275	5,245,091	5,370,095	5,492,916	5,618,498
EXPENSES:							
OPERATIONS							
51-03-431-4210	SALARIES FULL-TIME	274,808	290,372	299,809	309,553	319,613	330,001
51-03-431-4215	SALARIES PART-TIME	9,880	9,011	9,304	9,606	9,918	10,241
51-03-431-4217	OVERTIME	22,000	24,110	24,894	25,703	26,538	27,400
51-03-431-4218	BUYBACKS & OTHER BENEFITS	11,232	10,109	10,438	10,777	11,127	11,489
51-03-431-4219	PAGER ALLOWANCE	6,745	6,745	6,745	6,745	6,745	6,745
51-03-431-4220	SOCIAL SECURITY TAX	20,169	21,102	21,788	22,496	23,227	23,982
51-03-431-4225	MEDICARE TAX	4,693	4,935	5,095	5,261	5,432	5,609
51-03-431-4230	HEALTH INSURANCE	44,993	48,488	49,700	50,943	52,216	53,522
51-03-431-4231	RETIREE HEALTH INSURANCE	-	-	-	-	-	-
51-03-431-4235	OTHER INSURANCE	2,849	2,897	2,969	3,044	3,120	3,198
51-03-431-4240	UNEMPLOYMENT	-	-	-	-	-	-
51-03-431-4250	EMPLOYEE ASSISTANCE PROGRAM	-	-	-	-	-	-
51-03-431-4260	IMRF	40,886	35,955	37,124	38,330	39,576	40,862
51-03-431-4262	IMRF PENSION EXPENSE/OPEB	-	-	-	-	-	-
51-03-431-4290	UNIFORM ALLOWANCE	2,100	2,100	2,100	2,100	2,100	2,100
51-03-431-5110	MAINTENANCE-BUILDING	-	9,950	9,950	9,950	9,950	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 2023 ANNUAL BUDGET

WATER FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2022 FYE PROJ	2023 BUDGET	2024 PROJ	2025 PROJ	2026 PROJ	2027 PROJ
OPERATIONS CONTINUED...							
51-03-431-5120	MAINTENANCE-EQUIPMENT	35,000	20,000	20,000	20,000	20,000	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	-	-	-	-	-	-
51-03-431-5140	MAINTENANCE-INFRASTRUCTURE	137,798	172,798	137,798	137,798	137,798	137,798
	SCADA REPLACEMENT	35,000					
	RESTORATION - WARD 2 HYDRANTS	20,000					
	HYDRANT MAINT PROGRAM	20,746					
	VALVE MAINTENANCE PROGRAM	17,052					
	REPAIR OF MAIN BREAKS	65,000					
	STREET REPAIR - MAIN BREAKS	15,000					
51-03-431-5310	AUDITING	-	2,606	2,687	2,751	2,814	2,879
	10% OF AUDIT FEE	2,606					
51-03-431-5320	ENGINEERING	15,000	15,000	15,000	15,000	15,000	15,000
51-03-431-5330	LEGAL	-	-	-	-	-	-
51-03-431-5500	CELLULAR/PAGERS	1,250	1,250	1,250	1,250	1,250	1,250
51-03-431-5610	CONFERENCE & TRAVEL	-	-	-	-	-	-
51-03-431-5630	TRAINING & MEETINGS	-	200	200	200	200	200
51-03-431-5650	SUBSCRIPTIONS	-	-	-	-	-	-
51-03-431-5680	SOFTWARE MAINT/LICENSE	2,006	5,750	5,928	6,071	6,210	6,353
	SENSUS ANNUAL MAINTENANCE	2,000					
	BS&A ALLOCATION	2,100					
	SSL CERTIFICATE	1,650					
51-03-431-5690	MEMBERSHIPS & LICENSES	658	658	658	658	658	658
	AMERICAN WATER WORKS ASSOC	478					
	SOUTH SUBURBAN	180					
51-03-431-5700	TELEPHONE	6,500	5,000	4,000	4,000	4,000	4,000
51-03-431-5710	POSTAGE	6,000	6,000	6,186	6,334	6,480	6,629
51-03-431-5720	NATURAL GAS	6,428	6,500	6,702	6,862	7,020	7,182
51-03-431-5730	ELECTRICITY	55,000	60,000	61,860	63,345	64,802	66,292
51-03-431-5810	LEGAL NOTICES/PUBLICATIONS	1,277	1,277	1,277	1,277	1,277	1,277
51-03-431-5820	RISK MANAGEMENT	-	33,000	34,023	34,840	35,641	36,461
	IRMA PREMIUM (15% OF PREMIUM)	26,250					
	IRMA CLAIM DEDUCTIBLES	6,750					
51-03-431-5840	WATER PURCHASE	3,005,931	3,186,003	3,284,769	3,363,604	3,440,966	3,520,109
51-03-431-5890	CONTRACTUAL/CONSULTING SERV	50,000	42,000	42,000	42,000	42,000	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	1,500	2,500	2,500	2,500	2,500	2,500
51-03-431-6516	CREDIT CARD PROCESSING FEES	23,439	25,000	25,775	26,394	27,001	27,622



CITY OF COUNTRYSIDE 2023 ANNUAL BUDGET

WATER FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2022 FYE PROJ	2023 BUDGET	2024 PROJ	2025 PROJ	2026 PROJ	2027 PROJ
OPERATIONS CONTINUED...							
51-03-431-6520	OPERATING SUPPLIES	13,500	19,220	19,220	19,220	19,220	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	2,500	2,578	2,639	2,700	2,762
51-03-431-8010	OPERATING CAPITAL	7,500	10,000	10,000	10,000	10,000	10,000
	OTHER METER REPLACEMENTS	10,000					
51-03-431-8020	INFRASTRUCTURE IMPROVEMENTS	2,200,000	938,125	1,780,000	1,176,000	1,134,000	587,050
	LARGE METER REPLACEMENTS	235,000					
	LAGRANGE MAIN - 53RD TO 55TH	560,625					
	SOEHMAN PARK MAIN	142,500					
TOTAL OPERATING COSTS EXC DEPRECIATION		6,011,442	5,021,161	5,944,326	5,437,249	5,491,101	5,042,339
DEPRECIATION & AMORTIZATION							
51-00-700-7175	LAND IMPROV DEPREC	-	-	-	-	-	-
51-00-700-7172	BUILDING DEPRECIATION	-	-	-	-	-	-
51-00-700-7173	BUILDING IMPROV DEPREC	-	-	-	-	-	-
51-00-700-7174	EQUIPMENT DEPRECIATION	-	-	-	-	-	-
51-00-700-7176	MOTOR VEHICLE DEPRECIATION	-	-	-	-	-	-
51-00-700-7178	INFRASTRUCTURE DEPREC	-	-	-	-	-	-
51-00-700-7171	AMORTIZATION EXPENSE	-	-	-	-	-	-
51-03-431-9561	REFUNDING LOSS AMORTIZATION	-	-	-	-	-	-
TOTAL DEPRECIATION/AMORTIZATION EXPENSE		-	-	-	-	-	-
DEBT SERVICE							
51-03-431-9550	PRINCIPAL - BONDS	315,000	325,000	335,000	345,000	350,000	-
51-03-431-9560	INTEREST-BONDS	50,800	41,350	31,600	21,550	11,200	-
TOTAL DEBT SERVICE EXPENSE		365,800	366,350	366,600	366,550	361,200	-
OTHER FINANCING SOURCES							
51-03-431-9595	OPERATING TRANSFER OUT	-	-	-	-	-	-
TOTAL DEBT SERVICE EXPENSES		-	-	-	-	-	-
TOTAL WATER FUND EXPENSES		6,377,242	5,387,511	6,310,926	5,803,799	5,852,301	5,042,339
NET CHANGE IN FUND BALANCE		(1,613,447)	(292,236)	(1,065,835)	(433,705)	(359,384)	576,159

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/accounts receivable balance is removed and converted to cash 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 a professional organization representing the field of urban planning in the United States. The APA's focus is on four specific goals – prioritized equity, reframe the voice of planning, upskill planners, and lastly to pursue digital relevance.

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 a Supplemental 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. Governmental Audits are with in accordance with Generally Accepted Auditing Standards (GAAS) or Generally Accepted Governmental Auditing Standards (GAGAS).

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)

BASSET is State of Illinois' seller/server training program designed to facilitate responsible serving of alcoholic beverages. 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 include 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 a records management software utilized by the City's Police Department. 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

Accounting method that records transactions in the financial statements when cash is received/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.

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 provide informative and interactive experiences relating to topics such as the Use of Force, Investigations, Firearms Safety, and Criminal/Traffic law.

GLOSSARY AND ACRONYMS CONTINUED...

COMMITTED FUND BALANCE

Includes fund balance amounts that are constrained for particular purposes. These constraints 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 subjected to 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.

COMPONENT UNIT:

A governmental component unit is a legally separate organization for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationship with a primary government are such that exclusion would cause the reporting entity's financial statements to be misleading due to close relations and financial integration with the primary government. Depending on the relationship to the government, a government's component units are presented one of two ways – blended or discretely presented. Blended presentations report financial information within the primary government's financial statements as if it were part of the government. Discretely presented component units are reflected in a separate column in the government's government-wide financial statements.

COMPREHENSIVE ANNUAL FINANCIAL REPORT

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. The document also 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 jurisdiction through effective and efficient disease prevention.

GLOSSARY AND ACRONYMS CONTINUED...

CRIMINAL JUSTICE INFORMATION SYSTEM (CJIS)

Established in 1992 the Criminal Justice Information Services division is the largest component of the FBI and comprises several departments including but not limited to the National Crime Information Center (NCIC), Integrated Automated Fingerprint Identification System (IAFIS) and the National Instant Criminal Background Check System (NICS). CJIS came up with a set of security standards for organizations, cloud vendors, local agencies, and corporate networks designed to protect data. The policies set forth by CJIS cover best practices in wireless networking, remote access, data encryption, and multiple authentication.

D

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.

DEFICIT

Within the budgetary process, a deficit occurs when expenditures exceed revenue during a specific period of time – typically the fiscal year or customary reporting period.

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. Derivative instruments such as swaps or caps can be used to limit interest rate risk. A swap can be used for example to convert a variable rate debt instrument into a synthetic fixed rate obligation. Best practices require that the use of derivatives should be accompanied by a robust derivatives policy that clearly identifies the risks inherent in these instruments.

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.

FEDERAL OPEN MARKET COMMITTEE (FOMC)

The term "monetary policy" refers to the actions undertaken by a central bank, such as the Federal Reserve, to influence the availability and cost of money and credit to help promote national economic goals. The Federal Reserve Act of 1913 gave the Federal Reserve responsibility for setting monetary policy.

The Federal Reserve controls the three tools of monetary policy--open market operations, the discount rate, and reserve requirements. The Board of Governors of the Federal Reserve System is responsible for the discount rate and reserve requirements, and the Federal Open Market Committee is responsible for open market operations. Using the three tools, the Federal Reserve influences the demand for, and supply of, balances that depository institutions hold at Federal Reserve Banks and in this way alters the federal funds rate. The federal funds rate is the interest rate at which depository institutions lend balances at the Federal Reserve to other depository institutions overnight.

GLOSSARY AND ACRONYMS CONTINUED...

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.

G

GRANT ACCOUNTABILITY AND TRANSPARENCY ACT (GATA)

The Grant Accountability and Transparency Act (GATA), 30 ILCS 708/1 et seq. is landmark legislation passed by the State of Illinois that was designed to increase accountability and transparency in the use of grant funds while reducing the administrative burden on both State agencies and grantees through the adoption of the federal grant guidance and regulations codified at 2 CFR Part 200 (Uniform Requirements).

Pursuant to the Act, the Grant Accountability and Transparency Unit (GATU) was established in the Governor's Office of Management and Budget (GOMB). GATU is charged with the implementation of the Act in coordination with State grant-making agencies and grantees.

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).

GLOSSARY AND ACRONYMS CONTINUED...

GENERALLY ACCEPTED AUDITING STANDARDS (GAAS)

Generally, accepted auditing standards (GAAS) are a set of systematic guidelines used by independent auditors when conducting audits on an entity's financial records. GAAS helps to ensure the accuracy, consistency, and verifiability of auditor's actions and reports. The Auditing Standards Board (ASB) of the American Institute of Public Accountants (AICPA) created GAAS.

GENERALLY ACCEPTED GOVERNMENTAL AUDITING STANDARDS (GAGAS)

Generally, accepted governmental auditing standards (GAGAS), also known as the Yellow Book, are the guidelines for governmental audits created by the Comptroller General and the audit agency of the United States Congress, the Government Accountability Office (GAO). These standards are the audit regulations followed by all federal audit agencies, all federal contractors being audited, and many state and local agencies. GAGAS audits are required for Illinois Municipalities in any fiscal year where federal and state grants exceed \$500,000 per the Grant Accountability and Transparency Act (GATA). 30 ILCS 708/1 et seq.

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 ACCOUNTING

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 (collected within 90 to 120 days of the current fiscal period).

GOVERNMENTAL FUNDS ACCOUNTING 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.

GLOSSARY AND ACRONYMS CONTINUED...

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.

HOME RULE (HMR)

Refers to the process and mechanisms of self-government as exercised by municipalities, counties, or other units of local government. The purpose of home rule legislation was to allow for local solutions to local issues and problems. An Illinois municipality with Home Rule status can exercise any power or perform any function unless it is specifically prohibited from doing so by State Law. In contrast, a non-home rule municipality may only exercise powers for which express authority is provided by State law. Home rule status can be achieved in one of two ways: (1) a community automatically achieves this status when its population exceeds 25,000 residents; or (2) through the passable of a local referendum.

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.

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.

GLOSSARY AND ACRONYMS CONTINUED...

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY (IEPA) CONTINUED...

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.

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 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. 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.

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.

GLOSSARY AND ACRONYMS CONTINUED...

INTERNATIONAL ASSOCIATION OF CHIEFS OF POLICE (IACP)

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 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 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.

JOINT VENTURE (JV)

A Joint Venture is a business entity created by two or more parties, generally characterized by shared ownership, shared returns and risks, and shared governance. Joint ventures are typically pursued for one of four reasons: to access a new market, to gain efficiencies by combining assets and operations; to share risk for major investments or projects; or to access skills and capabilities. The City and the Pleasant Dale Park district are parties to a Joint Venture that holds ownership of and operates the Flagg Creek Golf Course which is a premier 9 hole facility in the City of Countryside.

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.

L

LEVY

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

GLOSSARY AND ACRONYMS CONTINUED...

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.

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. That portion of debt that will mature within the next year is referred to the current portion of long term debt or CPLTD. Long term debt in audited financial statements is netted by bond premiums and discounts.

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, Hotel/Motel Fund and the Capital Projects Fund as major governmental funds. The City also considers the Water and Sewer Funds as major proprietary funds in the audit. The Flagg Creek Golf Course is a major fund in the budget.

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.

GLOSSARY AND ACRONYMS CONTINUED...

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.

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)

Net interest cost (NIC) is a mathematical formula that an issuer of bonds uses to compute the overall interest expenses that are payable on their bonds. Net interest cost is based on the average coupon rate weighted to years of maturity and is adjusted for any associated discounts or premiums. Debt issuers use this formula to evaluate their underwriter bids, often contracting with the syndicate or individual underwriter that is offering the lowest interest cost. Debt issuers should also employ other tactics to determine the quality of an underwriter's bid as NIC does not incorporate the Time Value of Money (TVM).

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: the Motor Fuel Tax Fund (special revenue fund), the Asset Forfeiture Fund (special revenue fund), and the 55th Street Commercial TIF Fund (special revenue 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.

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.

GLOSSARY AND ACRONYMS CONTINUED...

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. The paying agent also maintains the registrar of 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.

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.

GLOSSARY AND ACRONYMS CONTINUED...

QUALIFIED BONDS/NOTES CONTINUED...

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 a binding recorded document that runs with the land.

REFUNDING BONDS

New bonds issued to retire outstanding bonds. Current refundings take place when outstanding bonds are callable whereas advance refundings 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.

RETAILERS OCCUPATION TAX (ROT)

The Illinois Retailers' Occupation Tax (ROT) is a portion of the sales tax that is imposed on Illinois sellers of tangible personal property. There is a state tax rate of 6.25% and Illinois municipalities may impose an additional local sales tax called the home rule sales tax as well.

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, municipal bond insurance, etc.

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.

SPECIAL REVENUE FUND

Special revenue funds segregate specific revenue sources that are legally restricted for expenditure on specific purposes. Special revenue funds are only required per Generally Accepted Accounting Principals (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.

SUBURBAN LAW ENFORCEMENT PROFESSIONAL (SLEP)

SLEP is a defined benefit plan administered by the Illinois Municipal Retirement Fund (IMRF). The Police Chief is the sole City participant in this multiemployer pension plan.

GLOSSARY AND ACRONYMS CONTINUED...

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. Property tax liens have more security than perfected mortgage holders.

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.

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.

GLOSSARY AND ACRONYMS CONTINUED...

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.

UNFUNDED ACCUARIAL ACCRUED LIABILITY (UAAL)

The present value of the current and expected future benefit obligations of a defined benefit plan reduced by the sum of the actuarial value of assets.

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. 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 can be taken out later with permanent project financing.

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 approximately 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.



THIS PAGE INTENTIONALLY LEFT BLANK

