

CITY OF COUNTRYSIDE FISCAL YEAR 2025 BUDGET



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Finance Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Countryside
Illinois**

For the Fiscal Year Beginning

May 01, 2023

Christopher P. Morill

Executive Director

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BUDGET TRANSMITTAL



April 24, 2024

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

Dear Mayor and Members of the Council:

Transmitted herewith is the Annual 2025 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, 2024, which represents the eighth 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 when budgets for the general and capital funds are presented. These funds are the initial focus, which captures the government's primary operating activities and programs as well as a preliminary look at capital requests presented by finance, department heads, and the City Engineer. The primary purpose of the first requested budget, also known as the departmental requested budget, is to determine the City's ability to achieve structural balance in the primary operating fund (general fund) without the use of a property tax levy while allowing the City to achieve its capital funding objectives in the capital projects fund. **Structurally balanced budgets are defined as coverage of all projected operating and capital costs from stable and reoccurring revenue streams. Historically, the City has relied on targeted economic development efforts to grow and diversify the tax base in the general fund.**

In practice, the City tends to budget revenue very conservatively while simultaneously estimating current year costs with embedded contingencies. This budget practice tends to build in significant financial flexibility and historically, the City typically generates significant favorable budget variances and outperformance.

Based on the budget results presented to the Finance Committee at the November 2023 meeting, staff recommended that the City Council abate all debt service levies thereby establishing operating/capital budgets that are funded without the use of a property tax extension born by the City's constituents and stakeholders. This current budget cycle represents the tenth consecutive year that City operations and capital objectives will be met without the use of a property tax levy.

BUDGET TRANSMITTAL CONTINUED...

Budget Process Continued...

The second requested budget was presented to the Finance Committee in February. Prior to this presentation, several committee meetings were held including, most notably, the sustainability and infrastructure committees. 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 also updated based on the conditions assessments performed by the City Engineer and Public Works Superintendent, which were recently conducted out in the field at this time.

The output from these committee activities was incorporated in the second requested budget and used to update 15-year capital plans that were presented to the finance committee at its February meeting. At the February meeting, the Finance Director also discussed the current budget implications of the accelerated police pension funding plan that was initiated originally in the 2023 budget cycle. Specifically, the discussion focused on the two most important implications of the plan that affected the current budget. (1) That the traditional transfer from the general fund to the capital fund will be foregone as the capital projects fund has significant reserves to cover projected projects over the next five years. (2) That surplus resources of the general fund derived from the foregone transfer could be allocated in the current budget cycle for additional police pension fund contributions. Based on the current budget allocation to provide these additional resources, the Finance Director projected that the police pension fund would likely be about 95-98% funded by the end of the proposed budget cycle assuming reasonable investment returns.

In early April, the Finance Director discussed the final proposed budget that incorporated the input of additional committee activities and related public comments solicited at the Coffee with the Mayor and Comprehensive Plan Steering Committee forums. The Finance Committee approved a final requested budget on April 10th, and the Finance Director presented this final proposed budget to the City Council and the public at the public hearing on April 24, 2024. Following the public hearing, the City Council approved the 2025 Annual Budget through Ordinance 24-10-O. Please see the following chart that depicts total revenues and expenses in the general fund over the current budget cycle. These iterations were changed throughout the cycle from refreshed data/projections and committee work, as well as, approved personnel cost assumptions and evolving capital requests. Once approved the budget can only be amended at the fund level through the passage of a Supplemental Appropriations by a 2/3rds vote.

	11/21/23	02/14/24	04/10/24	04/24/24	04/24/24
BUDGET CYCLE SUMMARY	1ST REQ	2ND REQ	3RD REQ	PUBLIC	CITY
	BUDGET	BUDGET	BUDGET	HEARING	COUNCIL
TOTAL REVENUES	16,114,452	16,360,387	16,391,677	16,391,677	16,391,677
TOTAL EXPENSES	16,114,452	16,360,387	16,391,677	16,391,677	16,391,677
SURPLUS/(DEFICIT)	-	-	-	-	-

At this time, the City also analyzed the projected 2024 year-end figures and the City Council approved a Supplemental Appropriations Ordinance known as Ordinance 24-11-O on April 24, 2024. According to Illinois budget law, amendments require approval by a 2/3rds vote of the governing body. Subsequent to the approval of the 2025 annual budget, the Finance Director began forecasting the 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 2025

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	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	Dec
City Council makes decision 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/Feb
Infrastructure/Finance Committees	Update 15-year capital plans	Jan/Feb
Updated Requested Budget to Finance Committee	All funds budget, specify strategic goals/priorities	Jan/Feb
Coffee with the Mayor forum	Update the public on current projects/initiatives	Jan/Feb
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/Apr
Updated Requested Budget to Finance Committee	Committee/staff recommendations, adjustments	Mar/Apr
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, historical averages	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 the City's Strategic Plan through the Budget Process:

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 vision and 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 developed specific program criteria including the incorporation of strategic planning in the budget process.

During the 2017 budget cycle, staff developed and presented the following six strategic goals/priorities, which the Finance Committee ultimately approved. Within these categories, City management began developing desired outcomes and the strategic initiatives to be undertaken to achieve these outcomes. This is accomplished and approved annually through the departmental planning process, Committee level work including the passing of ordinances and the refining of policies and procedures, approval of long-term capital plans, and ultimately City Council approval of plans, policies, and enabling ordinances, etc.



Over the last three budget cycles, the City has also improved its planning and community engagement through the development of a new comprehensive plan. The plan seeks to develop a community vision along with goals and long-range desired outcomes. The vision, goals, and outcomes have been shaped by several different processes and community engagement activities, including the Community Visioning Workshops, Business Workshops, and creation of the Comprehensive Plan Steering Committee.

BUDGET TRANSMITTAL CONTINUED...

Development of the City's Strategic Planning through the Budget Process 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

COMMUNITY VISION STATEMENT:

While the mission statement defines what the City does and what it stands for, the vision statement speaks to the City's goals, aspirations, and ideals for the future. The community vision statement encapsulates the collective desires and aspirations of the community, public officials, and stakeholders. As originally developed through the City of Countryside's Comprehensive Plan, 2004, ***the City continues to strive toward its theme of "Business Oriented, Citizen Friendly" and continuously seeks to achieve a balance between high quality infill commercial growth and redevelopment, the preservation of key natural resources, and the enhancement of its existing strong residential neighborhoods.***

The following community vision statement was developed as part of the City's Comprehensive Plan, 2040, and is the foundation for the Plan's goals, policies, recommendations, and actions. ***The City will be defined by its bustling commercial corridors and centers and key employment areas will thrive. Countryside will also be known as a welcoming, prosperous, sustainable, and well-connected community, home to people of all ages and backgrounds, from young professionals and growing families to life-long residents and retirees. Countryside's reputation and services will appeal to its residents, continue to attract visitors, and create new opportunities to enjoy the community. Meanwhile the City will stay true to its heritage – a charming place with a lot to offer.***

The City will build on its transportation assets and advantageous location within the Chicago region maintaining its reputation as "Chicago's Western Gateway." The City will be known as a connected community where residents can easily access anything they need. As projects are planned, the City will ensure roads and intersections are designed efficiently to relieve congestion and promote safety. The City will support sustainable transportation with expanded bicycle facilities, sidewalks, and EV infrastructure, offering residents healthy and active options for getting around.

GOALS AND POLICIES, COMPREHENSIVE PLAN, 2040:

Goals are broad and long-range desired outcomes. They are ambitious and require the culmination of many incremental actions to be fully achieved, and it should be noted that these goals developed in the comprehensive plan are also consistent with the City's strategic planning goals, outcomes, and initiatives, and can be measured by the applied performance indicators charged and tested at the departmental level.

BUDGET TRANSMITTAL CONTINUED...***Development of the City's Strategic Planning through the Budget Process Continued...***

The following goals, key policies and recommendations were developed with the input of key City stakeholders using the following noted forums – the Community Visioning Workshops, Business Workshops, through the creation of the Comprehensive Plan Steering Committee, and through Online Outreach to the broad stakeholder community.

Community Visioning Workshops:

The City hosted Community Visioning Workshops over the last three budget cycles. The purpose of the workshops were to allow residents and other stakeholders opportunities to discuss ideas and provide input before comprehensive plan recommendations were crafted. Mapped groups were utilized to gather the stakeholder's perception of the City's issues and opportunities, in addition to their vision for the community's future. These exercises contained a series of topics to help guide discussions related to the inclusion of residential areas in the plan, the importance of commercial areas to the viability of the community, transportation and mobility issues, parks and recreation inclusion, and environmental features important to the overall plan.

Business Workshops:

Business Workshops were held over the past three budget cycles to gather input and feedback from local businesses about their perception of the City. Engaged attendees were first oriented to the importance of the plan and its bearing on the future. They then participated in facilitated discussions where they collectively provided their perception of the City's issues, opportunities, key strengths, and assets.

Comprehensive Plan Steering Committee (CPSC):

A Committee was formed which was comprised of approximately 12 members that included a mix of elected officials, residents, members of the Plan Commission/Zoning Board of Appeals, and members of the business community – collectively the community stakeholders. This group met at key points throughout the comprehensive planning process to discuss issues, provide overall policy direction, and offer feedback for City staff and City Council consideration.

Online Outreach:

Online questionnaires and map.social online mapping tools were generated to determine issues related to housing and residential areas, commercial and industrial user concerns, the value of specific community facilities and services, transportation, parks and recreation assets and value, as well as the overall image, identity, top strengths, and weaknesses within the community.

Comprehensive Plan Goals: Community Facilities, Infrastructure, and the Environment:

Goal 1: Support the delivery of high quality community facilities and availability of quality public places, ensuring a high quality of life and maintaining the City's overall desirability. *Consistent with Strategic Goal #1: Promote Public Health and Safety; Strategic Goal #2: High Quality Community Service Delivery; Strategic Goal #4: Planning/Community Development/Economic Resource Management; Strategic Goal #5: Long Term Capital Planning/Stewardship of Infrastructure Assets.*

Key Policies and Recommendations:

- Ensure that Countryside continues to benefit from a high level of public safety and police protection throughout the City (*Strategic Goal #1*).

BUDGET TRANSMITTAL CONTINUED...***Development of the City's Strategic Planning through the Budget Process Continued...******Key Policies and Recommendations Continued...***

- Maintain and strengthen relationships with community service providers by supporting their operations and collaborating to provide services or acquire resources (*Strategic Goal #2*).
- Ensure that the City's infrastructure meets the service levels required for residents and businesses including telecommunications, water, wastewater, and energy (*Strategic Goals #4 and #5*).
- Connect parks and recreation areas with trails on existing rights of ways and through neighborhoods where possible to create a more connected park system (*Strategic Goals #4 and #5*)

Comprehensive Plan Goals: Transportation and Mobility:

Goal 2: Create a seamless and efficient transportation system that offers good connectivity, supports mobility for people using all modes (walking, biking, transit, and driving) and enhances the character of the City. *Consistent with Strategic Goal #4: Planning/Community Development/Economic Resource Management; Strategic Goal #5: Long Term Capital Planning/Stewardship of Infrastructure Assets.*

Key Policies and Recommendations:

- Redesign critical intersections in partnership with IDOT to reduce congestion and improve safety (*Strategic Goal #1; Strategic Goal #4; Strategic Goal #5*).
- Ensure that sidewalks provide good access and mobility for all residents by closing gaps, providing adequate width, and adhering to ADA standards City-wide (*Strategic Goal #1; Strategic Goal #4; Strategic Goal #5*).
- Continue to develop an active transportation system that incorporates interconnected paths, sidewalks, and on-street bikeways (*Strategic Goal #1; Strategic Goal #2; Strategic Goal #5*)

Comprehensive Plan Goals: Housing and Neighborhoods:

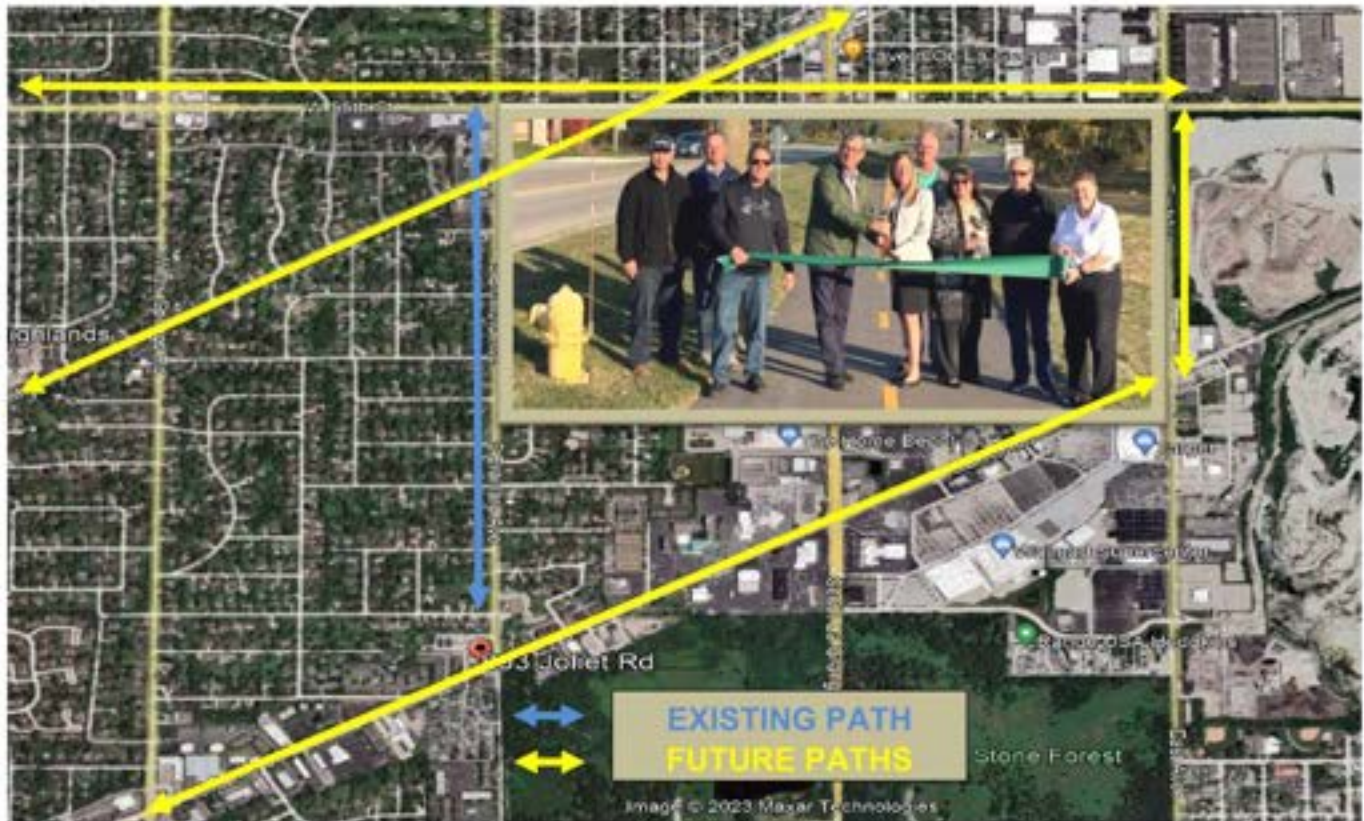
Goal 3: Provide high quality housing and neighborhoods for residents in all stages of life and socioeconomic status, maintaining and expanding the City's reputation as a great place to live (*Consistent with Strategic Goal #2 High Quality Community Service Delivery; Strategic Goal #5: Long Term Capital Planning/Stewardship of Infrastructure Assets*).

Key Policies and Recommendations:

- Improve, maintain, and enhance the aesthetics of homes in the City's neighborhoods and business districts through regular code enforcement and preventative maintenance programs (*Strategic Goal #2; Strategic Goal #3*).
- Maintain residential areas that are high quality with curb, gutter, streetlights, sidewalks, and parkway trees contributing to the character of the community (*Strategic Goal #2 and Strategic Goal #5*).
- Ensure that the City's neighborhoods have accessible pedestrian and bicycle connections (*Strategic Goal #1; Strategic Goal #5*).

BUDGET TRANSMITTAL CONTINUED...

Development of the City's Strategic Planning through the Budget Process Continued...



Comprehensive Plan Goals: Commercial and Industrial Areas:

Goal 4: Continue to enhance the economic viability, productivity, and uniqueness of the City's primary commercial corridors. Attract, retain, and expand businesses in the City's key industrial and employment areas. Preserve and diversify the tax base through target economic development activities. (*Consistent with Strategic Goal #4 Planning, Community Development, Economic Resource Management*).

Key Policies and Recommendations:

- Explore design guidelines to ensure future commercial buildings are aesthetically pleasing, functionally well designed, and complimentary to the community's existing context.
- Provide clear regulatory and permitting processes, giving business owners and entrepreneurs fair value certainty in new ventures in the City (*Strategic Goal #2; Strategic Goal #3; Strategic Goal #4*).
- Use economic development tools to facilitate commercial redevelopments (*Strategic Goal #4*).
- Position key employment areas for long-term success by encouraging a greater diversity of users.
- Ensure that higher intensive commercial and industrial areas are effectively screened and buffered when adjacent to existing residential neighborhoods (*Strategic Goal #2; Strategic Goal #4*).

BUDGET TRANSMITTAL CONTINUED...

STRATEGIC GOALS, OUTCOMES, PERFORMANCE INDICATORS, AND INITIATIVES 2025-2027				
STRATEGIC GOAL	DESIRED OUTCOME	PERFORMANCE INDICATOR	STRATEGIC INITIATIVES	DEPARTMENTAL RESPONSIBILITY
Promote Public Health and Safety	* Safe and thriving community through strategic investment in public safety human capital, training/wellness programs, technology, and capital investment	*Maintain full employment in the department, improve policy, procedure, performance management framework, and exceed training targets.	*Implement Frontlines "Audit Software" to improve performance measurement, monitor use of force, vehicle pursuits, and officer complaints.	Police
Safe, Healthy, and Prosperous Community		*Target at least 15% of total calls for service with enforceable action while maintaining overtime costs at less than 4% of total labor costs	* Administer efficient and effective public health and safety services to the community with controlled expenses and labor cost management	Police
		*Continue to leverage the use of drone technology to enhance public safety in the community	Upfit squad to enhance mobility of drone technology for accident reconstruction, victim search, and special event surveillance	Police
		*Target at least 15% of assigned cases with enforceable action	*Leverage the use of technology to more effectively/efficiently manage investigations	Police
	* Leverage relationships, assets, and resources of local businesses, partner agencies, and other intergovernmental entities to effectively enhance public health and safety in the community	*Achieve 95% success rate on tobacco enforcement details	*Utilize DHS Tobacco Enforcement Program to enhance public health in the community	Police
		*Exceed 20 citations per \$1,000 of labor deployed on IDOT STEP Details	*Leverage IDOT's Sustained Traffic Enforcement Program (STEP) to improve public safety in the community	Police
		*Support > # of callouts by agency and increase the # of trained and certified officers by specialty	*Leverage intergovernmental cooperation through mutual aid networks/specialty details to enhance public safety in the region	Police
		*Reduce crime rate to 70 per 1,000 residents through the use of an expanded ALPR network	*Utilize expanded ALPR network to increase "enforceable hits" from this advanced technology resulting in reduced crime rates	Police
High Quality Community Service Delivery	* Maintaining and expanding the City's reputation as a great place to live and work	*Enhanced aesthetics through consistent code enforcement, clear regulatory and permitting processes, and preventive maintenance programs	*Maintain streamlined inspection cycle *Maintain cost recovery rates of 70% *Effectively administer vacant property registrations and crime free housing programs	Community Development Community Development Community Development Police
Above Market Community Service Levels and Programs	* High quality residential areas with curb, gutter, streetlights, sidewalks, bike paths, and other streetscape improvements which enhance community character	*Enhanced aesthetics in community neighborhoods with accessible transportation connections	*Leverage IDOT programs to improve accessibility in the community - improve intersections and expand bike path loops around the community	Community Development Finance Administration City Engineer
	*Maintain and strengthen relationships with community service providers by supporting their operations and partnering to provide services and acquire resources	*Fundraise programs for local families and support high value local community resource agencies through donations of event sponsorships	*Continue the "Angel Tree" and "Shop with a Cop" programs - leverage sponsorships and collaboration with local agencies to support community events including the St. Patrick's Day Parade and Back to School Wellness Fair	Clerk, Administration Legislative, Police Community Development Clerk, Administration, Police, Public Works
		*Increase budget for reimbursement programs	*Leverage collaboration with neighboring jurisdictions to provide community services	Legislative, City Clerk, Finance, Administration
	*Deliver best in class experience for a local 9-hole golf course in the suburban Chicago market	*Achieve course approval ratings of at least 95% while maintaining a overall score/ranking of 4.5 stars	*Maintain status as the premier 9-hole golf course in the Chicago metro market based on approval ratings and course rankings	Flagg Creek Golf Course

BUDGET TRANSMITTAL CONTINUED...

STRATEGIC GOALS, OUTCOMES, PERFORMANCE INDICATORS, AND INITIATIVES 2025-2027				
STRATEGIC GOAL	DESIRED OUTCOME	PERFORMANCE INDICATOR	STRATEGIC INITIATIVES	DEPARTMENTAL RESPONSIBILITY
Efficient and Transparent Operations	*Effective and consistent community engagement to develop budget priorities	*Maintain quarterly Coffee with the Mayor forum, in conjunction with Comprehensive Planning Tools to finalize and support budget priorities	*Establish several effective community engagement forums and programs and complete the City's comprehensive plan, 2040	Legislative, Finance Administration Community Development
	*Safe and efficient operations	*Outperform IRMA risk pool targets	*Develop Safety Committee and implement IRMA's IMAP recommendations	Administration, Police Public Works
	*Leverage electronic workflows and technology to improve operating efficiencies	*Implement improved cloud based ERP solution and workflows	*Implement improved cloud based ERP solution; automate electronic workflows for local restaurant taxes and automate business licensing solution	Community Development Clerk, Police Finance, Public Works Administration
	*Leverage electronic workflows and technology to improve operating efficiencies	*Maintain/grow electronic payments for water and permitting activities at 58% and 73% respectively	*Promote increased use of automated work flows and electronic payment processes to facilitate user friendly interfaces for the community	Community Development Clerk, Finance Police
	*Environmental sustainability	*Reduce water loss ratios by 1%/yr	*Improve loss accountability/sustainability	Water, Public Works
	*Complete Annual Comprehensive Financial report without findings or adjustments	*Complete Annual Comprehensive Financial report without findings or adjustments	*Complete Annual Comprehensive Financial report without findings or adjustments	Finance
	*Participate in governmental best practices through GFOA programs	*Secure budget and audit awards for the 9th and 18th consecutive years, respectively	*Continue participation in governmental best practices through participation in GFOA programs and adherence to advisories	Finance
Planning/Community Development/ Economic Resource Management	*Sustainable and environmentally responsible community	*Implement 16 new sustainability initiatives - maintain Green Power Community Partner Award (USEPA)	*Implement 16 new sustainability initiatives and maintain Green Power Community Partner Award (USEPA)	Administration Community Development Finance
	*Leverage City's auto sector assets	*create new marketing plan	*Leverage auto sector assets to grow tax base	Administration
	*Attract, retain, and expand businesses in key commercial and industrial corridors	*Maintain growth in Fee in Lieu of Taxes for non conforming land uses	*Utilize economic development tools to facilitate redevelopment in the community and preserve/grow the economic tax base	Administration Finance
Long Term Capital Planning/Stewardship of Infrastructure Assets	*Infrastructure that meets the service level requirements of residents and local businesses	*Partner with IDOT on collaborative projects to complete streetscape improvements and bike path loops around the City	*Partner with IDOT on collaborative projects on East Av, Brainard Avenue, and Joliet Rd to improve streetscapes and create inter-connected paths around the community	Administration Finance Community Development Public Works
	*Timely, responsible replacement of capital assets resulting in more efficiently delivered operations	*Update 15-year plans	*Secured over \$3.7 million in total capital investment for infrastructure and equipment replacements in the current budget cycle	Public Works, Police Administration Finance
Financial Stability and Prudent Financial Management	*Intergenerational equity and effective and fair debt management	*Achieve full funding levels in the City's Pension Plans	*Implement effective debt management program resulting in improved funding levels of pension plans	Legislative Administration Finance
	*Demonstrated management strength with good policies and strong budgetary performance	*Maintain/improve credit ratings from Moody's/S&P	*Maintain investment grade ratings of Aa2 from Moody's Investor Service, and AA from Standard and Poors (S&P)	Legislative Administration Finance
	*Diverse economic Tax Base	*Maintain sales tax base in auto sector at 42% or less	*Diversify and grow the economic base in the community and continue to cover all primary operating costs without a levy	Administration Community Development Finance
	*Leverage "transient sourced" revenue streams to fund costs	*No property tax levy		
	*Maximize budgetary and financial flexibility	*Maintain general fund cash > 60% of expenses; maintain water fund cash > 35% of expenses	*Maintain minimum fund balance policy while maintaining or growing pay as you go funding base for capital initiatives	Legislative Administration Finance

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 (primarily through the capital fund) is budgeted at just over \$2.1 million with another \$1.6 million budgeted in the proprietary funds. The state, through the Illinois Department of Transportation (IDOT) is planning several major 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; however, their implementation will meet a number of strategic objectives of the City including but not limited to the following. **The achievement of a seamless, efficient, active, and accessible transportation system, infrastructure that meets the service level requirements for businesses within the City's bustling commercial corridors, and enhancement of the City's character by providing high quality residential areas with new curbs, gutters, ADA accessibility, and other streetscape improvements which contribute character and enhanced aesthetics in the community.**

Please see the following chart highlighting other notable priorities and issues faced in the development of the budget, actions taken to address these issues, as well as any changes in priorities from the prior year.

SUMMARY OF PRINCIPAL ISSUES ENCOUNTERED IN BUDGET DEVELOPMENT			
	ISSUE	ACTIONS TAKEN	PRIORITY CHANGES (FROM PRIOR YEAR)
POLICY ISSUES	*FUND BALANCE POLICY	*PERFORM LONG TERM PROJECTIONS TO TEST	*NO MAJOR CHANGES - POLICY COMPLIANT
	*LAND USE POLICIES	*IMPLEMENT PILOT FEES ON NONCONFORMING USES	*IMPLEMENTING PILOT FEES - 2 NEW PROJECTS
	*COMPENSATION STUDY	*UPDATE COMP PLANS AT MARKET RATES	*INCREASED COLA RATES TO 3.35%
	*SUSTAINABLE PURCHASING POLICIES	*BUDGET/FUND HYBRID VEHICLES	*MOVE PATROL REPLACEMENTS TO CURRENT YR
	*ABATEMENT OF TAX LEVY	*DIVERSIFICATION/GROWTH OF OTHER TAX REVENUES	*CONTINUE TO BALANCE WITH NO LEVY
	*SPECIAL EVENT FUNDING	*UTILIZE SPONSORSHIP REVENUES FOR EVENTS	*NOW FUNDING 55% OF EVENTS W/ DONATIONS
	*CAPITAL IMPROVEMENT PLANS	*UPDATE PLANS WITH FUNDING REQUIREMENTS	*ABILITY TO FUND 5-YR PLAN WITH RESERVES
ECONOMIC FACTORS	*FEDERAL RESERVE MONETARY POLICY	*ADJUSTED INVESTMENT ALLOCATIONS	*STABILIZE INVESTMENT INCOME - ALL SOURCES
	*INFLATION	*DEFERRED CERTAIN PURCHASES - NEW VENDORS	*BUDGET ADDITIONAL COST CONTINGENCIES
	*UNEMPLOYMENT RATES/ WAGE GROWTH	*ADJUSTED COMPENSATION LEVELS TO RETAIN FULL EMPLOYMENT LEVELS	*LEVERAGE ADDITIONAL TECHNOLOGY TO INCREASE PRODUCTIVITY AND ENGAGE STAFF
	*SUPPLY CHAIN INTERRUPTIONS	*SECURED NEW VENDORS - SUBSTITUTED FOR ALTERNATIVE PRODUCTS/GOODS	*SIGNIFICANT INCREASE IN LEAD TIMES AND EXPECTATIONS FOR DELIVERY OF CAPITAL ITEMS
REGULATORY	*BODY CAMERA AND NEW PUBLIC SAFETY TRAINING MANDATES	*UTILIZED GRANT PROGRAMS/OPERATING FUNDS TO COVER ADDITIONAL COSTS/PROGRAMS	*NEW LEGISLATION EXPANDED THESE REQUIREMENTS AND RELATED FUNDING LEVELS
	*LEAD WATER SERVICE LINES	*OUTSOURCE CERTAIN COMPLIANCE FUNCTIONS	*MEET NEW COMPLIANCE GUIDELINES FROM IEPA
	*POLICE POLICY AND PERFORMANCE MANAGEMENT REQUIREMENTS	*EXPAND USE OF FRONTLINE AUDIT SOFTWARE TO INCLUDE FIELD TRAINING, PERFORMANCE TRACKER, AND PROFESSIONAL STANDARDS MODULES	*SIGNIFICANT ADDITIONAL INVESTMENT IN SOFTWARE AND SUBSCRIPTION BUDGETS FOR THE POLICE DEPARTMENT
LEGISLATIVE	*STATE LGDF FUNDING IMPAIRMENT	*LOBBIED WITH IML TO RESTORE FUNDING OF LGDF	*INCOME TAX GROWTH - DIVERSIFICATION
	*PENSION FUNDING COMPLIANCE LEVELS	*ACCELERATE FUNDING COMPLIANCE TIMELINE	*BUDGET EXCESS CONTRIBUTIONS - 100% FUNDING
	*WHOLESALE WATER RATE INCREASES FROM CHICAGO/MCCOOK	*3.30% INCREASE IN WATER SUPPLY COSTS	*FUNDED PASS THROUGH INCREASES TO MAINTAIN STABLE LEVELS OF CAPITAL FUNDING

BUDGET TRANSMITTAL CONTINUED...**Short Term Factors**

The financial condition of the State of Illinois continues to be a challenge for local governments. The State is experiencing prolonged financial difficulties, namely severely underfunded pensions and a backlog of unpaid bills. Because of these continued concerns, State legislation was passed a few years ago to reduce the local government's share of income taxes (Local Government Distributive Fund – "LGDF") and sales taxes via an administrative charge for the collection of the local home rule sales tax. Any reduction in state shared revenues impacts a local community's ability to use these resources to solve local problems and meet 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, which impacted local governments, the Illinois Municipal League (IML) and other groups have been lobbying for reform. In February, the Illinois State Senate minority leader attended the Coffee with the Mayor Forum where he discussed, among other things, the State's ability and willingness to restore full funding of the LGDF to local governments, which he indicated is likely to happen over the next 3-5 years. Throughout this discussion City staff communicated to City stakeholders the impact of the State's funding cuts on City programs and services.

Other short-term factors that affected the current fiscal year budget included 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. About two years ago, 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 annual COLA adjustments to maintain competitive wage rates on a position and class basis prospectively.

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 the last 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 with 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. As previously noted the City's general fund was reflecting a significant preliminary surplus that was repurposed to provide an excess police pension contribution this year of just over \$2.2 million.

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. Historically the City has relied primarily 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 strategic goals, priorities or the 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.

BUDGET TRANSMITTAL CONTINUED...

The long-term plan was significantly improved with the completion of the 15-year capital replacement schedules that covers all City assets and was initially prepared two budget cycles ago in conjunction with the City Engineer, Finance, and other department heads. 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 also 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) as well as projections provided by the Illinois Municipal League (IML).

The five-year forecasts and capital plans utilize these projections to model revenue sensitivity and available funding for capital projects. All of these plans are acknowledging volatility in the near term with normalization of economic indicators such as the real GDP forecast over the long run. The near term forecast suggests elevated inflation levels followed by normalization in the in the 2-2.5% Federal Reserve targeted range in 2025 and beyond. We would expect most of the City's economically sensitive revenue streams will follow this general trend. When confronted with economic pressures, the City historically evaluates cost reductions, program/service priorities, revenue policies/options, and adjustments to capital funding where 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 goals and 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 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 CBO projections, which are utilized in the City's fiscal year projections for 2025-2029.

 Congressional Budget Office Nonpartisan Analysis for the U.S. Congress						
CONGRESSIONAL BUDGET OFFICE (CBO's) ECONOMIC PROJECTIONS FOR CALENDAR YEARS 2024-2033						
CHANGE FROM YEAR TO YEAR (CALENDAR YEAR BASIS)						
	2023	2024	2025	2026	2027-28	2029-33
GROSS DOMESTIC PRODUCT (REAL)	2.40%	1.80%	2.00%	2.20%	2.10%	1.90%
GROSS DOMESTIC PRODUCT (NOMINAL)	6.20%	3.90%	4.00%	4.20%	4.00%	3.90%
CONSUMER PRICE INDEX	4.10%	2.60%	2.50%	2.30%	2.20%	2.30%
CORE PCE PRICE INDEX	3.80%	2.20%	2.20%	2.10%	2.00%	1.90%
ANNUAL AVERAGE						
LABOR FORCE PARTICIPATION RATE	62.6%	62.6%	62.5%	62.3%	62.2%	61.6%
UNEMPLOYMENT RATE	3.70%	4.20%	4.40%	4.30%	4.40%	4.50%
10 - YEAR TREASURY NOTES (NOMINAL)	4.00%	4.60%	4.60%	3.90%	3.80%	4.10%

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 24, 2024 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 fiscal year 2024 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 in the context of the comprehensive planning process over the last three budget cycles and through public participation 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	FUND REVENUES	FUND EXPENSES	SURPLUS (DEFICIT)	ENDING FUND BALANCE
GENERAL CORPORATE	16,391,677	16,391,677	-	13,067,533
MOTOR FUEL	289,912	-	289,912	747,745
HOTEL/MOTEL	346,500	345,250	1,250	1,318,650
COMMERCIAL TIF	611,243	477,000	134,243	(6,217,180)
55TH ST COMMERCIAL TIF	107,667	15,000	92,667	537,157
CAPITAL PROJECTS	619,627	2,119,627	(1,500,000)	2,497,283
DRUG FORFEITURE	-	25,000	(25,000)	131,252
WATER	5,097,121	5,610,554	(513,433)	1,847,256
SEWER	26,281	26,281	-	19,021
FLAGG CREEK GOLF COURSE	1,869,359	1,869,359	-	7,673,389
FUND TOTALS	25,359,387	26,879,748	(1,520,361)	21,622,106

General Fund (Major/Gov't): The approved budget is balanced with over \$2.1 million in capital outlays in the capital fund not requiring the support of the general fund as significant reserves have been built into that fund to cover the current and future projects. 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. The fund also incorporates excess police pension funding contributions of just under \$2.2 million.

Hotel/Motel Fund (Major/Gov't): Leisure and business travel were hit very hard under the COVID 19 economic shock. Projections for fiscal year 2024 are reflecting nearly full recovery in hotel/motel tax receipts as compared to pre pandemic levels achieved in 2019. The current budget has these receipts budgeted flat with the FY 2024 projection. The hotel fund supports local advertising programs, economic development initiatives, and a host of special events. The fund continues to support two new special events that were created in the prior budget cycle. The unrestricted operating surplus in this fund is annually transferred to the general fund to further support debt service payments.

BUDGET TRANSMITTAL CONTINUED...

Financial Summary and Overview of Final Budget Continued...

Commercial TIF Fund (Major/Gov't): Incremental property taxes have been relatively flat over the past two years; however, the current projected and budgeted levels provide just over \$540,000 in resources to cover interest payments on the advance from the general fund that was made to help cover development costs. Since March of 2022, the Federal Reserve has increased short-term interest rates by over 5.25%. Given that the general fund advance is indexed to the prime rate, interest expense in this fund has increased significantly. Although higher interest income is being recognized in the general fund as a result, the trade-off is that principal payments have accordingly been reduced significantly as well.

Capital Fund (Major/Gov't): Significant reserves have been created in the fund over the past two years from a combination of factors including the transfer of general fund surpluses and bond proceeds issued to provide funding for capital projects over the next 3-5 years. This creates significant financial and budgetary flexibility in the general fund as the historically large transfer out to the capital fund can now be foregone as a result. Planned capital projects include the purchase of public works equipment and vehicles, police software upgrades and new subscriptions, equipment, and vehicles, preliminary design and engineering work on transit oriented developments along the Joliet Road and East Avenue corridors, and the current year's resurfacing program.

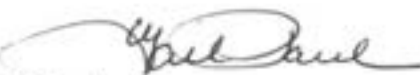
Water Fund (Major/Proprietary): Projected a pass-through rate increase from the Village of McCook/Chicago of 19 cents/1,000 gallons. The Water Fund is reflecting a drawdown of just over \$500,000 primarily due to the planned replacement of two strategic water mains, which have been prioritized in the current budget cycle in the total amount of \$1,150,000.

Sewer Fund (Major/Proprietary): The Sewer Fund is reflecting a balanced budget after reserving just over \$4,000 for infrastructure maintenance/improvements.

Flagg Creek (Major/Proprietary): The fund is generating over \$500,000 in operating income before capital outlays and profit sharing distributions. This realized cash flow is annually distributed to cover capital priorities and equitable profit sharing distributions to the member communities on a trade-off basis.

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, Assistant City Administrator





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

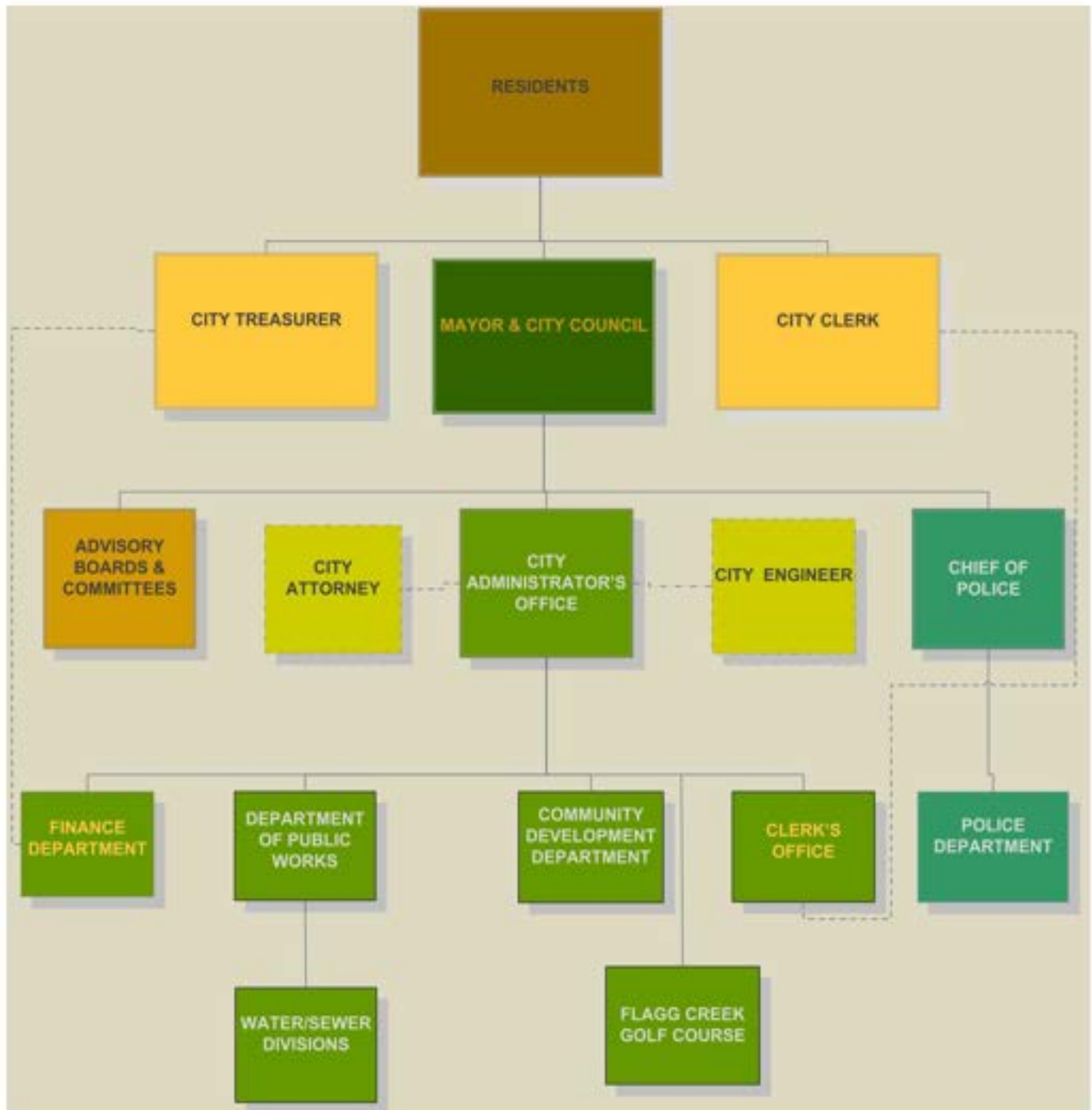


City Treasurer
Courtney Bolt



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 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 Sanitary District – also a separate taxing body created by referendum. 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:



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%

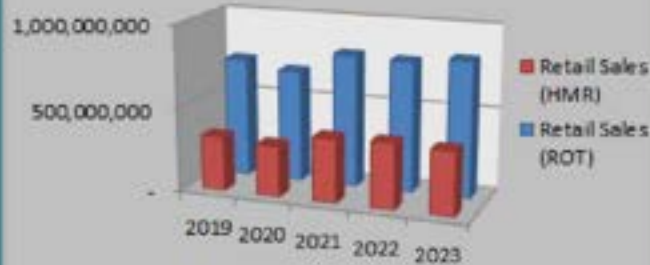


HOUSING STOCK	
Housing Units (ACS, 2022)	2,803
Owner Occupied Rate (ACS, 2022)	69.2%
Median Value (ACS 2022)	303,200
Median Monthly Gross Rent (2015-2020)	1,210

EDUCATIONAL ATTAINMENT	
High School or Higher (Countryside)	92.7%
High School or Higher (United States)	90.2%
Bachelors or Higher (Countryside)	52.9%
Bachelors or Higher (United States)	40.5%

COMMUNITY PROFILE CONTINUED...

Retail Sales Subject to Municipal Tax



Average Daily Traffic Counts

(Source: IDOT Website)

1. LaGrange Road - N. of Plainfield	24,100
2. Plainfield Road - W. of LaGrange	9,650
3. LaGrange Road - S. of 55th Street	34,100
4. 55th Street - W. of LaGrange Road	7,300
5. 55th Street - E. of LaGrange Road	14,600
6. LaGrange Road - S. of Joliet Road	27,500
7. Joliet Road - W. of LaGrange Road	21,400
8. Brainard Ave - N. of Joliet Road	6,100
9. Willow Springs Road - S. of Joliet Road	4,100
10. Willow Springs Road - N. of Joliet Road	9,400
11. Brainard Ave - N. of Plainfield Road	6,100

Largest City Employers

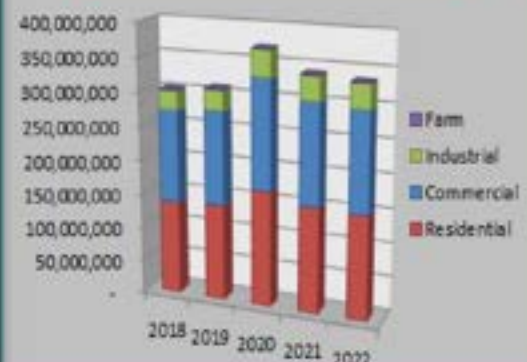
(Source: the City)

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
2023 (2022 Tax Year)

Taxpayer	Total	Rank	Percentage of Total EAV
	Equalized Assessed Value		
Plaza at Countryside	13,882,348	1	4.15%
VIP Oakton, LLC	6,421,755	4	1.92%
Cubalmart	6,317,046	5	1.89%
IRC Salem Square, LLC	6,212,877	2	1.86%
Autobarn Countryside	5,229,213	7	1.56%
7978 Associates XIX LLC	4,687,276	6	1.40%
Home Depot USA Tax Dept.	4,143,026	8	1.24%
Country Club Woods LLC	3,991,026	8	1.19%
Albertsons	3,722,250	9	1.11%
Pearlshire Countryside	3,206,942	10	0.96%
TOTAL TOP 10	57,813,759		17.28%
TOTAL EAV	334,618,488		

EAV BY PROPERTY CLASSIFICATION





COMMUNITY PROFILE CONTINUED...



COMMUNITY PROFILE CONTINUED...





COUNTRYSIDE
CHICAGO'S WESTERN GATEWAY

CITY OF COUNTRYSIDE 2025 ANNUAL BUDGET

COMMUNITY PROFILE CONTINUED...





COUNTRYSIDE
CHICAGO'S WESTERN GATEWAY

CITY OF COUNTRYSIDE 2025 ANNUAL BUDGET

COMMUNITY PROFILE CONTINUED...



FUND STRUCTURE AND FINANCIAL POLICIES

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

FUND	PURPOSE	BUDGET BASIS/ MEASUREMENT FOCUS	ACCOUNTING BASIS/ MEASUREMENT FOCUS	FUND BALANCE REQUIREMENT	% BASED ON 4/30/23 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	79% 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 or Reserves	(N/A) Supported by Fund Transfers or Reserves
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	60% of Budgeted Expenses
Sewer 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	53% 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.	(\$14,439)

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 45 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 departments as related to the Water Fund and the Flagg Creek Golf Course 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 68% of the General Fund Revenue and within that 68%, about 42% 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.

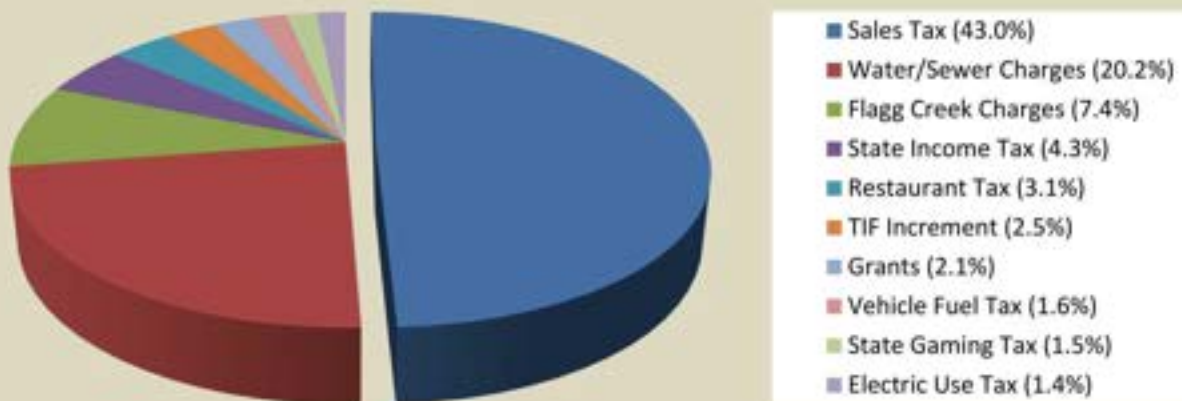
FINANCIAL SUMMARY - ALL CITY FUNDS BY TYPE

ACCT NUMBER	ACCT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 FYTD	2024 FYE PROJ	2025 BUDGET
REVENUES							
	TOTAL PROPERTY TAXES	889,349	648,393	725,326	432,050	704,009	704,009
	TOTAL SALES TAXES	10,858,450	10,799,540	10,718,895	9,164,650	11,019,764	10,905,000
	TOTAL OTHER LOCAL TAXES	2,086,750	2,072,878	2,023,500	1,691,226	2,086,505	2,082,500
	TOTAL LICENSES & PERMITS	731,943	706,114	505,213	725,181	799,641	546,566
	TOTAL INTERGOVERNMENTAL REVENUES	2,674,712	3,337,538	2,268,966	1,973,118	2,341,517	2,636,412
	TOTAL CITY-CHARGES FOR SERVICES	6,173,527	6,422,868	6,551,307	5,938,152	6,845,624	6,937,583
	TOTAL RECREATION-CHARGES FOR SERVICES	122,711	115,162	50,000	125,000	125,000	150,000
	TOTAL FINES AND FORFEITURES	159,649	155,767	131,250	164,540	176,383	146,500
	TOTAL REVENUES - ALL CITY FUNDS	23,988,286	25,241,318	23,818,895	21,665,375	25,610,915	25,129,986
	TOTAL REVENUES AND OFS - ALL CITY FUNDS	26,186,478	36,241,750	24,065,828	21,729,746	25,840,316	25,359,387
EXPENDITURES							
	TOTAL SALARIES AND BENEFITS	10,187,758	18,141,577	10,649,454	7,047,492	10,401,877	11,255,834
	TOTAL OTHER OPERATING EXPENSES	7,440,873	7,340,574	7,821,193	5,562,082	7,864,709	8,027,926
	TOTAL CAPITAL OUTLAYS	3,409,867	3,510,431	3,650,872	2,854,974	3,165,536	3,308,582
	TOTAL DEBT SERVICE COSTS	2,984,494	3,988,798	4,078,216	3,985,639	4,121,054	4,055,473
	TOTAL - OTHER FINANCING USES (OFU)	2,217,693	360,606	246,933	64,371	231,933	231,933
	TOTAL EXPENSES - ALL CITY FUNDS	24,022,993	32,981,381	26,199,735	19,450,187	25,553,176	26,647,815
	TOTAL EXPENSES & OFU - ALL CITY FUNDS	26,240,686	33,341,987	26,446,668	19,514,558	25,785,109	26,879,748
	TOTAL SURPLUS / (DEFICIT) BUDGET BASIS	(54,208)	2,899,764	(2,380,840)	2,215,188	55,208	(1,520,361)
	ADJUSTMENTS TO GAAP BASIS	2022 ACT	2023 ACT	2024 BUDG	2024 FYTD	2024 PROJ	2025 BUDG
	CAPITALIZE ASSETS	2,184,416	993,395	-	-	-	-
	DEPRECIATION/AMORTIZATION EXPENSE	(728,257)	(771,196)	-	-	-	-
	BOND PRINCIPAL PAYMENTS	315,000	325,000	-	-	-	-
	PENSION EXPENSE	198,107	970	-	-	-	-
	TOTAL ADJUSTMENTS TO GAAP BASIS	1,969,266	548,169	-	-	-	-
	CHANGE IN NET POSITION GAAP BASIS	1,915,058	3,447,933	(2,380,840)	2,215,188	55,208	(1,520,361)
	UNRESTRICTED FUND BALANCE, MAY 1	10,721,412	10,669,362	11,234,430	11,234,430	11,234,430	11,289,638
	PLUS CHANGE IN NET POSITION	1,915,058	3,447,933	(2,380,840)	2,215,188	55,208	(1,520,361)
	(LESS)/PLUS CHANGES TO RESTRICTED FUND BAL (1)	(1,967,108)	(2,882,865)	-	-	-	-
	UNRESTRICTED FUND BALANCE, APRIL 30	10,669,362	11,234,430	8,853,590	13,449,618	11,289,638	9,769,276

(1) ADJUSTMENT THAT RECONCILES TO AUDITED BALANCES FOR FY(S) 2022/2023. FY 2023 ACTUAL INCLUDES THE REALIZATION OF BOND PROCEEDS. PROCEEDS WERE USED TO MAKE AN EXCESS POLICE PENSION FUND CONTRIBUTION AND TO FUND FUTURE CAPEX NEEDS.

REVENUE ANALYSIS

Top Ten Revenues - All City Funds



The top ten individual sources account for 87.1% of total City revenues (excluding interfund transfers). Details on these revenue sources are highlighted below.

1. Sales Tax

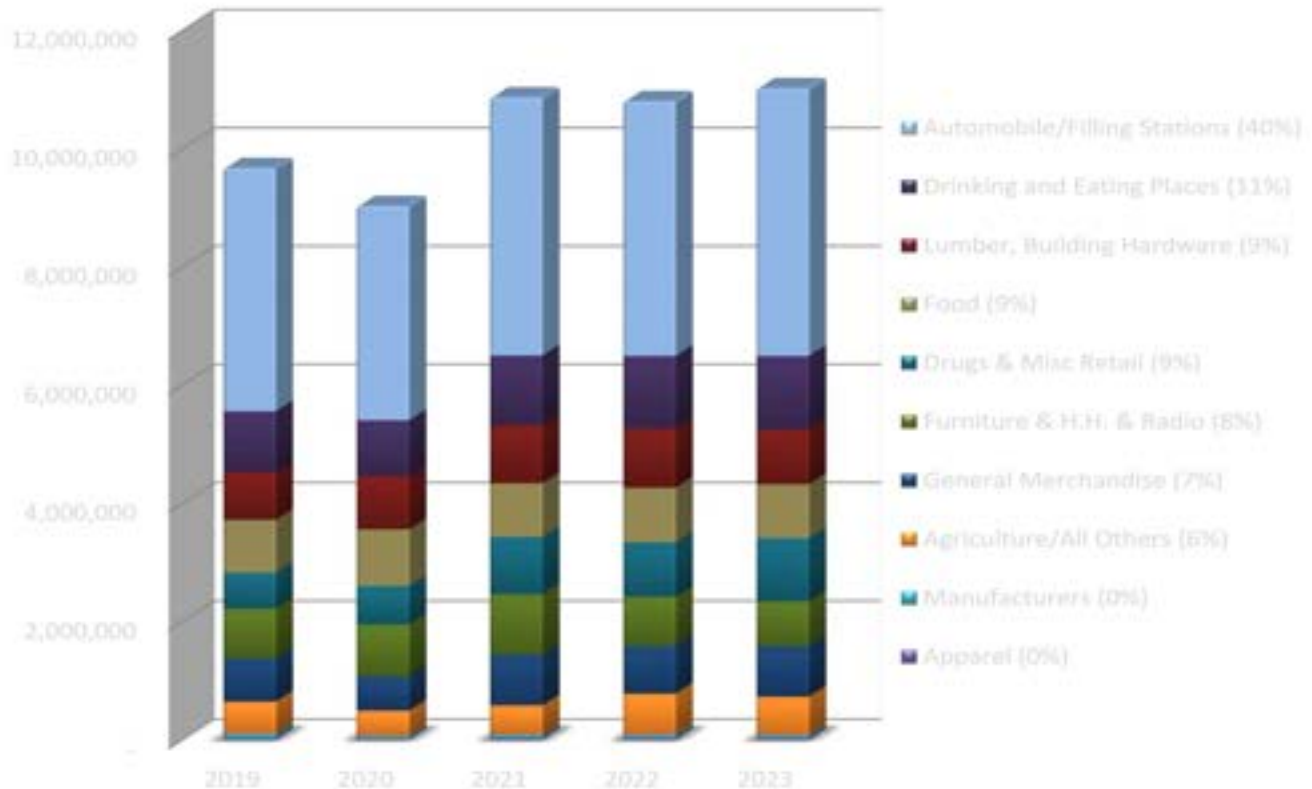
Sales tax is generated from the State of Illinois imposed 6.25% sales tax rate – 1% of which is distributed to municipalities on the point of sale basis. Additionally, the City imposes a .75% home rule sales tax permitted by state law for home rule communities. The home rule sales tax excludes packaged 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 persistently stubborn inflation and continued supply chain disruptions, sales taxes were budgeted at 99% of 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 how this trend will further materialize; hence, the City has projected a small decline to 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 nine car dealerships. As such, just over 17% of total City revenues are being generated from this sector. Historical growth rates have been significantly impacted by tax sharing agreements that facilitated significant expansion projects. Other targeted economic development efforts have produced significant growth in other industry sectors that have helped to diversify sector concentration within the sales tax revenue base.

City staff analyzed 3 year annualized growth rates and found significant growth in the following industry sectors: Drugs and Miscellaneous Retail (18%), General Merchandise (14%), and Drinking and Eating Places (10%) 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): ILLINOIS 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	62,505	8.44	527,687
Multi-Family Residential	70,376	10.80	760,016
Commercial < 20K Gallons	25,943	12.27	318,346
Commercial > 20K Gallons	102,977	13.62	1,402,575
Wholesale (IHP and LAG)	230,740	7.70	1,777,445
Subtotal	492,541		4,786,069
Plus Minimum Charges		\$5/Meter	179,724
Other Non-Metered Revenues			-
Net Budgeted Revenues			4,965,793

REVENUE ANALYSIS CONTINUED...**2. Water/Sewer Charges Continued...**

Other key budget assumptions are as follows: based on relatively flat trends, the volume of water consumed is assumed to remain relatively consistent with last year's consumption based on 2023 calendar year data. The City of Chicago is the primary wholesaler of Lake Michigan finished water supply to Cook County jurisdictions. The City of Chicago bases the annual increase in the wholesale water rate by the change in the CPI Wage Earners index. Year over year the index increased by 3.37% prompting a rate increase to the Village of McCook of 15 cents/thousand.

The Village, a direct recipient of Chicago wholesale water supply is a reseller to the City of Countryside. For this budget period, the Village informed the City that they will increase their wholesale water rate by the Chicago pass-through adjustment of 15 cents/thousand plus an additional 4 cents per thousand or 3.3%. This budget also assumes that the City of Countryside will pass through this 3.3% increase to retail customers while passing through the 19 cents per thousand to its two wholesale towns plus an additional increase determined by the biennial water rate study performed in this budget cycle as well. Water charges for service account for 97% of total combined water/sewer revenues.

3. Flagg Creek Charges for Service

Based on increased tee sheet utilization and overall demand exceeding supply, greens fees have been increased incrementally in three of the past four budget cycles. In this budget cycle the advisory board decided to raise greens fees by \$2 across the majority or rate tiers. In addition, the Advisory Board also remained committed to its newly implemented operating model for the concession offerings, which have increased overall margins, volume, and have contained labor costs on the expense side. Despite incremental revenue growth in each consecutive post pandemic seasonal cycle, the revenue budget remains very conservative to trend and outperformance to budget has been achieved in each prior year.

4. 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 through several outside consultants 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 \$171.00 (significant growth since 2021 actual levels). Revenue trends are rapidly increasing from growth in individual wages and corporate profits.

5. 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." Despite 3-year annualized growth of over 10% in the Drinking and Eating Sector (based on sales tax analysis), the current budget was conservatively tempered flat with the FY 2024 projected receipts based on lingering economic conditions and risks such as elevated inflation and consumer demand side risks that could materialize.

6. 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. Underlying assessed valuations have declined over the past two tax years which have reduced incremental property tax increment in the 55th Street Commercial TIF fund - values have since stabilized.

REVENUE ANALYSIS CONTINUED...**7. Grant Revenues**

Grants are budgeted based on actual awards and contain both operating grants in the City's General Fund and Capital Grants in the Capital Fund. The police department receives annual ongoing awards for its traffic safety and tobacco compliance programs collected in the general fund and this budget cycle the City will receive a one-time capital grant from the State. The City also receives transit oriented capital grants under the Illinois Transportation Enhancement Program (ITEP), the pass-through Surface Transportation Program (STP), and in this budget cycle a community development block grant.

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% resulting in an effective tax rate of 34% to licensed establishments and terminal operators.

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. Collections 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 2024 receipts which are at about 125% 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. Conservation/sustainability efforts have led to a mild decline for this tax over time. The FY 2025 budgeted amount is projected at just over 97% of the historical 3-year average.

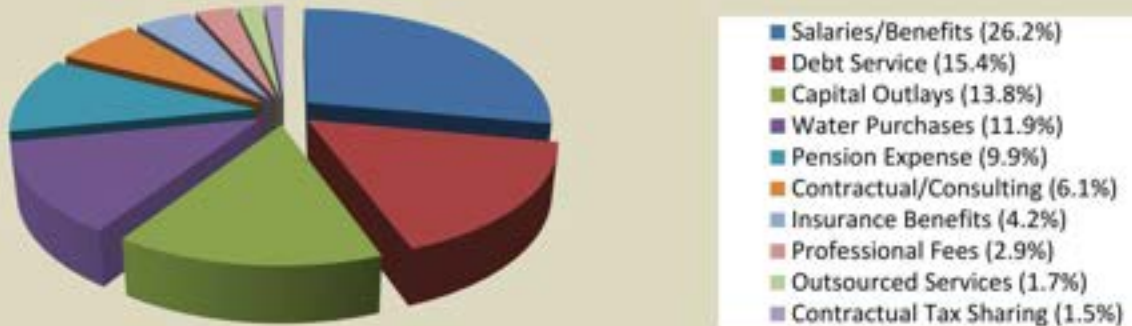
10. Vehicle Fuel Tax

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 the 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 2024 improved to just over 91% of pre pandemic levels. It is unclear when collections will be fully restored to these levels – the FY 2025 budget is flat with the FY 2024 projection to be conservative.

EXPENSE ANALYSIS

Expense Analysis - All City Funds



The above noted expense categories cover 93.5% of total City Expenses – total personnel/benefit costs cover approximately 40% of total costs (salaries, buybacks, pension, insurance, etc.)

Total Personnel Costs:

A matrix presenting head counts for the last six fiscal years is presented as follows:

HISTORICAL PERSONNEL COUNTS BY FUNCTION (FTE)						
Function/Program	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
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	3.50	4.00	4.00	4.00	4.00
Municipal Building	1.00	1.00	1.00	1.00	1.00	1.00
	10.00	11.50	12.00	12.00	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	54.00	55.50	56.00	56.00	56.00	56.00

EXPENSE ANALYSIS CONTINUED...

Personnel Costs Continued...

For part of FY 2020, staffing levels were reduced 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, one position was added to fulfill the building maintenance supervision at the new City Hall. For budget year 2021, a new Building Commissioner position was created and a part time code enforcement officer position was also added 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 services provided 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 plan reviews and inspections services are now performed in house with the exception of public health inspections performed by an agency of Cook County.

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 as well. 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 / General 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...

Two years ago, the City completed a compensation study benchmarked to local comparable communities. The COLA increases for non-union step schedules are now adjusted annually based on a survey of budgeted increases for these comparable communities by position/class. This year the HR Committee approved COLA increases of 3.3% for non-union employees. Police and Public Works employees covered by collective bargaining units received their contractual increases. The IMRF employer contribution rate was finalized at 8.23% versus 8.12% in the prior year. This rate has been relatively stable over the last two years after dropping significantly from 10.91% in FY 2023. The Police Pension contribution was estimated per the last actuarial report – the budget also applied a significant preliminary general fund surplus to an excess pension funding contribution to increase funding levels.

Debt Service:

Debt Service costs are based on level annual debt service for the City's outstanding debt which now includes six Corporate General Obligation issues and a General Obligation Water Bond. The City issued Pension Obligation Bonds (POBs) two years ago to accelerate funding of the Police Pension Plan. Debt Service costs increased by over \$800,000 in the first year (post issuance) although contributions for the unfunded liability were reduced by same. Over the life of the POBs, the City is projected to save just under \$6.3 million in future pension contribution payments and \$4 million based on present value savings.

Capital Outlays:

Project Description	Fund	Amount	Funding Source
Street Resurfacing Projects	Capital	1,159,177	Fund Reserves
ITEP/STP Grant Projects	Capital	442,450	Fund Reserves
DPW Equipment	Capital	190,000	Fund Reserves
Administrative Equipment/Vehicles	Capital	45,000	Fund Reserves
Police Equipment & Vehicles	Capital	283,000	Fund Reserves
Water Infrastructure Improvements	Water	1,150,000	User Fees/Reserves
FCGC - Infrastructure/Equipment	FCGC	474,736	User Charges
Project Totals		3,744,363	

Water Purchases:

Once estimated consumption levels are projected (flat with the prior calendar year ended in December of 2023), 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 91.80% of total gallons purchased. For the current budget cycle, the City estimates that it will bill out approximately 493 million gallons at the tiered rates, and purchase approximately 536 million gallons at the current Village of McCook projected pass through rate of \$5.95 per thousand gallons of water purchased.

Professional Fees:

Professional fees are budgeted for engineering, legal, audit fees, etc. Following the conclusion of the Police Litigation matters several years ago, legal fees have normalized. Remaining professional fees largely include engineering costs in the general fund for general operating matters and project specific design and construction engineering costs on various projects in the capital projects fund.

EXPENSE ANALYSIS CONTINUED...

Outsourced Services:

The City previously outsourced code enforcement activities. As noted in 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 2024 fiscal year, there are three agreements remaining—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 Intergovernmental Risk Management Agency (IRMA) 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 and as of this this current budget cycle, the City has elected to increase it's per claim deductible from \$50,000 to \$100,000, which significantly reduced our annual premium.

GENERAL FUND - FINANCIAL SUMMARY

REVENUES	2022 ACT	2023 ACT	2024 BUDG	2024 PROJ	2025 BUDG	25/24 VAR
PROPERTY TAXES	69,672	66,124	56,000	60,000	60,000	4,000
SALES TAXES	10,858,450	10,799,540	10,718,895	11,019,764	10,905,000	186,105
OTHER LOCAL TAXES	1,818,998	1,775,262	1,723,500	1,812,000	1,807,500	84,000
LICENSES & PERMITS	731,943	706,114	505,213	799,641	546,566	41,353
INTERGOVERNMENTAL REVENUES	2,132,057	2,211,840	1,805,680	1,835,593	1,854,500	48,820
CHARGES FOR SERVICES	153,513	147,485	119,000	174,530	124,000	5,000
RECREATION - CHARGES FOR SERVICES	122,711	115,162	50,000	125,000	150,000	100,000
FINES AND FORFEITURES	159,649	155,767	131,250	176,383	146,500	15,250
NET INVESTMENT INCOME	33,422	654,127	377,700	825,000	586,875	209,175
OTHER REVENUES	181,731	(10,615)	53,342	134,401	70,736	17,394
OTHER FINANCING SOURCES (OFS)	147,000	6,744,984	180,000	185,000	140,000	(40,000)
TOTAL REVENUES AND (OFS)	16,409,145	23,365,789	15,720,580	17,147,312	16,391,677	671,097
EXPENDITURES	2022 ACT	2023 ACT	2024 BUDG	2024 PROJ	2025 BUDG	25/24 VAR
LEGISLATIVE	175,530	256,005	195,136	210,875	221,683	26,547
CITY CLERK	274,766	278,515	303,593	296,072	309,256	5,663
FINANCE	319,351	353,160	365,824	366,574	389,535	23,711
FINANCE - OTHER FINANCING USES (OFU)	4,450,076	3,279,725	3,277,387	3,277,387	3,280,856	3,469
BOARD OF POLICE & FIRE COMM	14,326	4,675	10,634	15,671	7,744	(2,890)
PLANNING & ZONING	40,028	92,365	74,366	72,448	28,496	(45,870)
GENERAL ADMINISTRATION	4,403,339	12,112,563	3,967,835	3,833,296	4,278,418	310,583
IT SERVICES	216,442	234,419	263,219	250,650	281,763	18,544
COMMUNITY DEVELOPMENT	457,683	499,843	534,372	535,270	562,690	28,318
POLICE	3,865,642	4,104,862	4,467,466	4,406,572	4,712,406	244,940
PUBLIC WORKS	1,833,951	1,782,031	2,002,351	1,882,611	2,051,388	49,037
EMERGENCY TELEPHONE SYSTEM	268,714	265,086	258,397	267,801	267,442	9,045
TOTAL EXPENSES	11,869,772	19,983,525	12,443,193	12,137,841	13,110,821	667,628
TOTAL EXPENSES AND (OFU)	16,319,848	23,263,250	15,720,580	15,415,228	16,391,677	671,097
FUND BALANCE SUMMARY	2022 ACT	2023 ACT	2024 BUDG	2024 PROJ	2025 BUDG	25/24 VAR
BEGINNING UNRESTRICTED FUND BALANCE	11,442,181	12,181,960	12,944,828	12,944,828	12,944,828	-
GENERAL FUND SURPLUS (DEFICIT)	89,298	102,539	-	1,732,084	-	-
LESS INC/(DEC) IN RESTRICTED FUND BALANCE	650,481	660,330	-	(1,732,084)	-	-
ENDING UNRESTRICTED FUND BALANCE	12,181,960	12,944,828	12,944,828	12,944,828	12,944,828	-
CASH FLOW SUMMARY	2022 ACT	2023 ACT	2024 BUDG	2024 PROJ	2025 BUDG	25/24 VAR
BEGINNING CASH AND INVESTMENTS	8,644,348	10,418,549	9,661,001	9,661,001	9,661,001	-
SURPLUS (DEFICIT) CURRENT YEAR	89,298	102,539	-	1,732,084	-	-
(INCREASE) DECREASE IN CURR ASSETS	(651,720)	52,541	-	-	-	-
INCREASE (DECREASE) IN CURR LIABILITIES	1,922,296	(1,170,049)	-	-	-	-
(INCREASE) DECREASE INTERFUND ACTIVITIES	414,327	257,422	-	(1,732,084)	-	-
NET CHANGE IN CASH AND INVESTMENTS	1,774,201	(757,547)	-	-	-	-
ENDING CASH AND INVESTMENTS	10,418,549	9,661,001	9,661,001	9,661,001	9,661,001	-

GENERAL FUND SUMMARY CONTINUED...

General Fund Revenue, Expense, and Fund Balance Summary:



The Top 5 individual revenue sources in the general fund represent approximately 85% of General Fund Revenues.

Revenue	Estimated Revenues	% of GF Revenues
Sales Tax	10,905,000	66.53%
State Income Tax	1,097,820	6.70%
Restaurant Tax	775,000	4.73%
Investment Income	586,875	3.58%
Vehicle Fuel Tax	400,000	2.44%
State Gaming Tax	380,000	2.32%
Electric Use Tax	362,500	2.21%
State Local Use Tax	270,798	1.65%
Licenses/Permits	546,566	3.33%
Other Revenue	280,736	1.71%
Other Local Taxes	270,000	1.65%
Fines/Forfeitures	146,500	0.89%
Operating Transfer In	140,000	0.85%
Charges for Service	124,000	0.76%
Intergovernmental	105,882	0.65%
TOTAL	16,391,677	100.00%

Expense Category	Amount	% of GF
Salaries, Payroll Taxes, Other Benefits	6,025,137	36.76%
Police Pension Employer Contribution	2,718,328	16.58%
IMRF Employer Contribution	180,292	1.10%
Employer Contribution Health Insurance	1,044,773	6.37%
Debt Service	3,213,923	19.61%
Supplies, Utilities, and Maintenance	1,013,535	6.18%
Contractual -- Other	481,473	2.94%
Contractual -- IT/Dispatch Services	485,025	2.96%
Professional Fees	468,321	2.86%
Contractual -- Tax Sharing Agreements	385,000	2.35%
Risk Management	176,937	1.08%
Other	198,933	1.21%
TOTAL	16,391,677	100.00%

Personnel costs represent just under 61% of General Fund Expenses.

Debt service costs represent just under 20% of total general fund expenses and just over 17% of total combined govt. fund expenses.

Fund Balance: Unrestricted fund balance projected through fiscal 2024 is expected to be retained at 2023 levels on a conservative basis. More likely, a small surplus will be achieved. Beginning unrestricted fund balance at FYE 2024 is expected to be just over \$12.925MM with beginning cash and investment balances of \$9.7MM or 60% of budgeted expenses – these reserves provide significant financial flexibility. The FY 2025 budget is balanced after an excess police pension contribution of approximately \$2.2 million.

HOTEL/MOTEL FUND - FINANCIAL SUMMARY

REVENUES	2022 ACT	2023 ACT	2024 BUDG	2024 PROJ	2025 BUDG	25/24 VAR
HOTEL/MOTEL TAXES	267,752	297,616	300,000	274,505	275,000	(25,000)
SPONSORSHIP REVENUE	38,175	31,775	37,500	38,200	36,500	(1,000)
NET INVESTMENT INCOME	(23,590)	14,101	13,905	45,000	35,000	21,095
TOTAL REVENUES AND (OFS)	282,337	343,492	351,405	357,705	346,500	(4,905)
EXPENDITURES	2022 ACT	2023 ACT	2024 BUDG	2024 PROJ	2025 BUDG	25/24 VAR
SALARIES AND OVERTIME	-	477	-	-	-	-
ADVERTISING EXPENSES	37,280	52,647	49,150	40,453	67,690	18,540
SPECIAL EVENTS	68,954	94,625	97,855	102,235	106,590	8,735
OTHER COMMUNITY RELATIONS	28,579	33,833	24,400	28,500	30,970	6,570
TAX SHARING EXPENSES	-	-	-	-	-	-
TRANSFER OUT TO OTHER FUNDS	145,000	158,500	180,000	185,000	140,000	(40,000)
TOTAL EXPENSES AND (OFU)	279,813	340,082	351,405	356,188	345,250	(6,155)
FUND BALANCE SUMMARY	2022 ACT	2023 ACT	2024 BUDG	2024 PROJ	2025 BUDG	25/24 VAR
BEGINNING UNRESTRICTED FUND BALANCE	1,309,949	1,312,472	1,315,882	1,315,882	1,317,398	1,517
HOTEL/MOTEL FUND SURPLUS (DEFICIT)	2,523	3,410	-	1,517	1,250	1,250
LESS CHANGE IN RESTRICTED FUND BALANCE	-	-	-	-	-	-
ENDING UNRESTRICTED FUND BALANCE	1,312,472	1,315,882	1,315,882	1,317,398	1,318,648	2,767
CASH FLOW SUMMARY	2022 ACT	2023 ACT	2024 BUDG	2024 PROJ	2025 BUDG	25/24 VAR
BEGINNING CASH AND INVESTMENTS	1,283,432	1,278,264	1,301,486	1,301,486	1,303,002	1,517
SURPLUS (DEFICIT) CURRENT YEAR	2,523	3,410	-	1,517	-	1,250
(INCREASE) DECREASE IN CURR ASSETS	(6,294)	14,187	-	-	-	-
INCREASE (DECREASE) IN CURR LIABILITIES	(1,397)	5,625	-	-	-	-
NET CHANGE IN CASH AND INVESTMENTS	(5,168)	23,222	-	1,517	-	1,250
ENDING CASH AND INVESTMENTS	1,278,264	1,301,486	1,301,486	1,303,002	1,303,002	2,767

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, climbed to 89% for FY 2022, and appear to be fully restored to pre-pandemic levels by the conclusion of FY 2023. The FY 2024 projected hotel tax revenues are showing a 4% increase to the FY 2023 levels although the FY 2025 budget is conservatively calculated as flat with the actual 2023 result.

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, and the Children's Christmas Party. The Hotel Fund is essentially a second general fund as the revenues are unrestricted. Historically Hotel Tax preliminary surpluses are transferred out to the General Fund. This trend was created several years ago when the City issued additional debt for the City Hall facility. At that time elected officials committed to covering new debt service without tax levies.

COMMERCIAL TIF FUND - FINANCIAL SUMMARY

REVENUES	2022 ACT	2023 ACT	2024 BUDG	2024 PROJ	2025 BUDG	25/24 VAR
INCREMENTAL PROPERTY TAX	531,040	486,656	543,121	555,221	555,221	12,100
INTEREST INCOME	65	1,642	50	1,000	500	450
OPERATING TRANSFER IN	68,896	54,312	54,312	55,522	55,522	1,210
TOTAL REVENUES AND (OFS)	600,001	542,610	597,483	611,743	611,243	13,760
EXPENDITURES	2022 ACT	2023 ACT	2024 BUDG	2024 PROJ	2025 BUDG	25/24 VAR
PROFESSIONAL SERVICES	1,224	294	5,000	-	1,000	(4,000)
CONTRACTUAL/CONSULTING	567	580	1,000	-	1,000	-
DEBT SERVICE	225,749	413,718	501,162	544,000	475,000	(26,162)
CAPITAL OUTLAYS	-	-	-	-	-	-
TOTAL EXPENSES AND (OFU)	227,540	414,592	507,162	544,000	477,000	(30,162)
FUND BALANCE SUMMARY	2022 ACT	2023 ACT	2024 BUDG	2024 PROJ	2025 BUDG	25/24 VAR
BEGINNING UNRESTRICTED FUND BALANCE	(6,919,647)	(6,547,185)	(6,419,168)	(6,419,168)	(6,351,425)	67,743
COMMERCIAL TIF FUND SURPLUS (DEFICIT)	372,462	128,017	90,321	67,743	134,243	43,922
ENDING UNRESTRICTED FUND BALANCE	(6,547,185)	(6,419,168)	(6,328,847)	(6,351,425)	(6,217,182)	111,665
CASH FLOW SUMMARY	2022 ACT	2023 ACT	2024 BUDG	2024 PROJ	2025 BUDG	25/24 VAR
BEGINNING CASH AND INVESTMENTS	743	25	689	689	664	(25)
SURPLUS (DEFICIT) CURRENT YEAR	372,462	128,017	90,321	67,743	134,243	43,922
(INCREASE) DECREASE IN CURR ASSETS	-	-	-	-	-	-
INCREASE (DECREASE) INTERFUND PAYABLE	(373,180)	(127,353)	(426,247)	(67,768)	(134,243)	292,004
NET CHANGE IN CASH AND INVESTMENTS	(718)	664	(335,926)	(25)	-	25
ENDING CASH AND INVESTMENTS	25	689	(335,237)	664	664	335,901

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 district to help facilitate redevelopment of blighted properties. As of fiscal year end 2024, the ending unrestricted deficit in the TIF Fund is projected to be just over \$6.4MM. 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 over \$2MM to the general fund from ongoing surpluses even after covering the interfund interest on the general fund advance. Federal Reserve rate hikes have increased the interest carry on the note and simultaneously reduced 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 increased property values and hence incremental tax collections in the district. Tax year 2023 is also a reassessment year affecting the FY 2025 budget.

CAPITAL IMPROVEMENT FUND - FINANCIAL SUMMARY

REVENUES	2022 ACT	2023 ACT	2024 BUDG	2024 PROJ	2025 BUDG	25/24 VAR
BOND PROCEEDS	-	4,188,516	-	-	-	-
GRANT REVENUE	165,696	800,603	187,500	85,922	502,000	314,500
NET INVESTMENT INCOME	-	123,703	150,000	165,684	117,627	-
OPERATING TRANSFERS IN	1,965,877	-	-	-	-	-
TOTAL REVENUES AND OTHER FINANCING SOURCES	2,131,573	5,112,822	337,500	251,606	619,627	314,500
EXPENDITURES	2022 ACT	2023 ACT	2024 BUDG	2024 PROJ	2025 BUDG	25/24 VAR
FINANCE DEPARTMENT (CITY HALL PROJECT)	462	4,419	-	73,727	-	-
GENERAL ADMINISTRATION	608,152	853,844	367,450	135,374	487,450	120,000
IT DEPARTMENT	-	-	-	-	-	-
POLICE DEPARTMENT	52,986	85,378	295,886	295,886	283,000	(12,886)
PUBLIC WORKS DEPARTMENT	1,016,179	608,518	1,258,561	990,319	1,349,177	90,616
BOND DISCOUNT/COST OF ISSUANCE	19,500	135,173	-	-	-	-
REFUNDING ESCROW PAYMENT	-	-	-	-	-	-
TOTAL EXPENSES AND OTHER FINANCING USES	1,697,279	1,687,333	1,921,897	1,495,305	2,119,627	197,730
FUND BALANCE SUMMARY	2022 ACT	2023 ACT	2024 BUDG	2024 PROJ	2025 BUDG	25/24 VAR
BEGINNING UNRESTRICTED FUND BALANCE	1,181,200	1,615,493	5,040,982	5,040,982	3,797,282	(1,243,699)
CAPITAL FUND SURPLUS (DEFICIT)	434,293	3,425,489	(1,584,397)	(1,243,699)	(1,500,000)	84,397
LESS CHANGE IN RESTRICTED FUND BALANCE	-	-	-	-	-	-
ENDING UNRESTRICTED FUND BALANCE	1,615,493	5,040,982	3,456,585	3,797,282	2,297,282	(1,159,302)
CASH FLOW SUMMARY	2022 ACT	2023 ACT	2024 BUDG	2024 PROJ	2025 BUDG	25/24 VAR
BEGINNING CASH AND INVESTMENTS	1,278,337	1,643,796	5,142,115	5,142,115	3,898,415	(1,243,699)
SURPLUS (DEFICIT) CURRENT YEAR	434,293	3,425,489	(1,584,397)	(1,243,699)	(1,500,000)	84,397
(INCREASE) DECREASE IN CURR ASSETS	-	34,890	-	-	-	-
INCREASE (DECREASE) IN CURR LIABILITIES	(68,834)	37,940	-	-	-	-
NET CHANGE IN CASH AND INVESTMENTS	365,459	3,498,319	(1,584,397)	(1,243,699)	(1,500,000)	84,397
ENDING CASH AND INVESTMENTS	1,643,796	5,142,115	3,557,718	3,898,415	2,398,415	(1,159,302)

Revenue, Expense, and Fund Balance Analysis:

Approximately \$1.5 million is projected to be spent on capital projects in fiscal year 2024. The fiscal year 2025 budget is reflecting over \$2.1 million in capital outlays for local transportation oriented projects, the annual paving program, capital equipment and software investment for the police department, and significant capital equipment replacements for the department of public works.

Historically the capital program was funded in the capital project fund on a pay go basis via a transfer in from the general fund. However, in fiscal year 2023, the City implemented its accelerated police pension model, which among other things sought to fully fund the pension liability through taxable bonds, a City contribution from reserves, and a tax exempt bond used to cover capital outlays for projects over the next three years. Fund balance/reserves in the capital fund are projected to be just under \$3.9 million at the beginning of the FY 2025 budget period with ending reserve balances estimated at just under \$2.3 million by the end of the year.

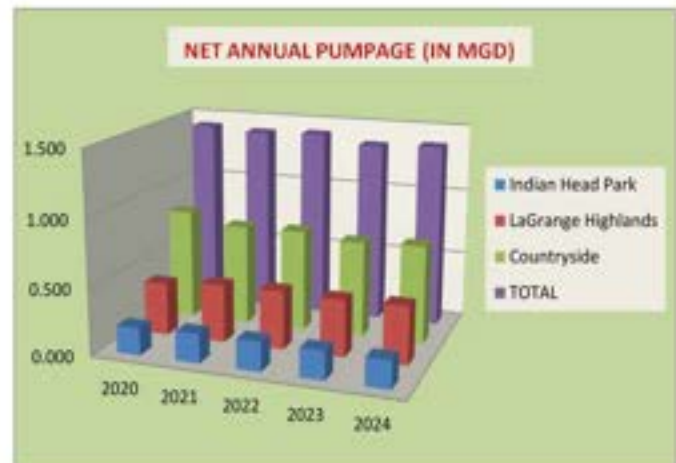
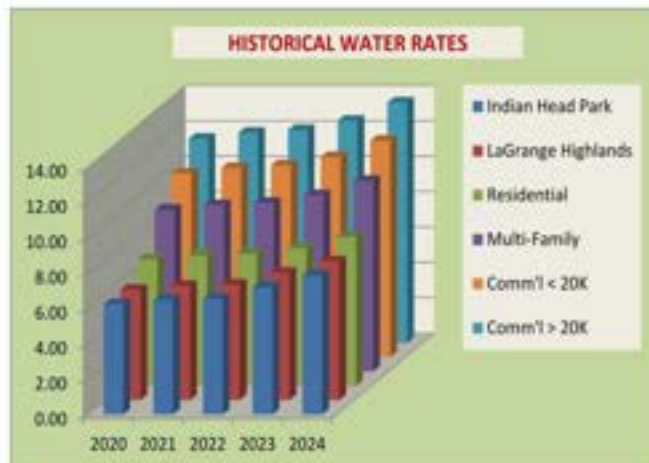
WATER FUND - FINANCIAL SUMMARY

OPERATING REVENUES	2022 ACT	2023 ACT	2024 BUDG	2024 PROJ	2025 BUDG	25/24 VAR
CHARGES FOR SERVICES	4,547,585	4,582,300	4,835,766	4,790,616	4,965,793	130,027
FINES AND FORFEITURES	841	9,909	6,300	11,423	5,500	(800)
OTHER REVENUES	91,873	67,199	97,468	73,621	75,828	(21,640)
TOTAL REVENUES	4,640,300	4,659,408	4,939,534	4,875,660	5,047,121	107,587
OPERATING EXPENSES	2022 ACT	2023 ACT	2024 BUDG	2024 PROJ	2025 BUDG	25/24 VAR
ADMINISTRATION	328,353	335,810	342,177	350,758	366,277	24,100
BENEFITS	112,393	112,393	107,572	91,708	113,324	5,752
COST OF SALES AND SERVICE	3,190,923	3,404,459	3,616,875	3,514,160	3,614,403	(2,472)
INFRASTRUCTURE IMPROVEMENTS	2,038,223	527,702	1,837,125	1,710,305	1,150,000	(687,125)
TOTAL OPERATING EXPENSES	5,669,892	4,380,364	5,903,749	5,666,930	5,244,004	(659,745)
OPERATING INCOME BUDGET BASIS	(1,029,593)	279,044	(964,215)	(791,270)	(196,883)	767,332
NON OPERATING REVENUE/(EXPENSES)						
INVESTMENT INCOME (LOSS)	(84,315)	35,472	50,000	125,000	50,000	-
TRANSFERS OUT	-	-	-	-	-	-
INTEREST EXPENSE	(46,683)	(37,228)	(31,600)	(31,600)	(21,550)	10,050
BOND PRINCIPAL	(315,000)	(325,000)	(335,000)	(335,000)	(345,000)	(10,000)
TOTAL NON OPERATING REVENUE (EXPENSES)	(445,998)	(326,756)	(316,600)	(241,600)	(316,550)	50
CHANGE IN NET POSITION (BUDGET BASIS)	(1,475,591)	(47,712)	(1,280,815)	(1,032,870)	(513,433)	767,382
ADJUSTMENTS TO GAAP BASIS	2022 ACT	2023 ACT	2024 BUDG	2024 PROJ	2025 BUDG	25/24 VAR
CAPITALIZE ASSETS	2,011,428	527,702	-	-	-	-
DEPRECIATION/AMORTIZATION EXPENSE	(546,814)	(573,168)	-	-	-	-
BOND PRINCIPAL & AMORTIZATION EXPENSE	315,000	325,000	-	-	-	-
PENSION EXPENSE - IMRF	987	(19,045)	-	-	-	-
TOTAL ADJUSTMENTS TO GAAP BASIS	1,780,601	260,489	-	-	-	-
CHANGE IN NET POSITON GAAP BASIS	305,011	212,777	(1,280,815)	(1,032,870)	(513,433)	767,382
CHANGE IN NVESTMENT IN CAPITAL ASSETS	(1,951,678)	(107,464)	-	-	-	-
UNRESTRICTED NET POSTION, MAY 1	4,934,914	3,288,247	3,393,559	3,393,559	2,360,689	(1,032,870)
UNRESTRICTED NET POSITION, APRIL 30	3,288,247	3,393,559	2,112,744	2,360,689	1,847,255	(265,489)
CASH FLOW SUMMARY	2022 ACT	2023 ACT	2024 BUDG	2024 PROJ	2025 BUDG	25/24 VAR
BEGINNING CASH AND INVESTMENTS	5,063,736	3,527,322	3,557,373	3,557,373	2,524,503	(1,032,870)
OPERATING INCOME (LOSS)	501,418	784,357	(1,280,815)	(1,032,870)	(513,433)	767,382
DEPRECIATION/AMORTIZATION	513,557	573,168	-	-	-	-
NON OPERATING REV/(EXP)	(66,698)	(1,818)	-	-	-	-
CURRENT ASSET (INC)/DEC	(89,127)	(86,896)	-	-	-	-
CURRENT LIAB (DEC)/INC	(69,135)	(386,058)	-	-	-	-
NET DEBT (REPAYMENT)/ISSUANCE	(315,000)	(325,000)	-	-	-	-
NET CAPITAL (PURCHASES)/SALES	(2,011,428)	(527,702)	-	-	-	-
NET CHANGE IN CASH AND INVESTMENTS	(1,536,413)	30,051	(1,280,815)	(1,032,870)	(513,433)	767,382
ENDING CASH AND INVESTMENTS	3,527,322	3,557,373	2,276,558	2,524,503	2,011,069	(265,489)

WATER FUND SUMMARY CONTINUED...

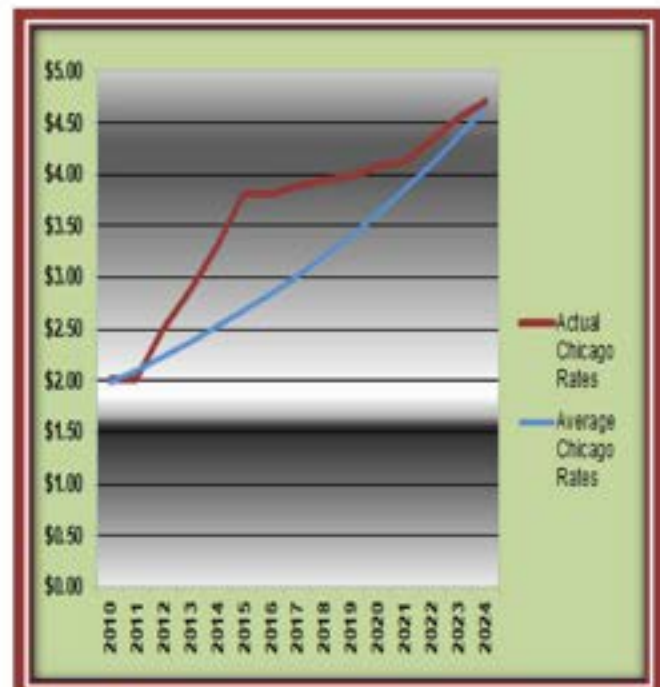
Revenues, Expenses, and Changes in Fund Balance:

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.

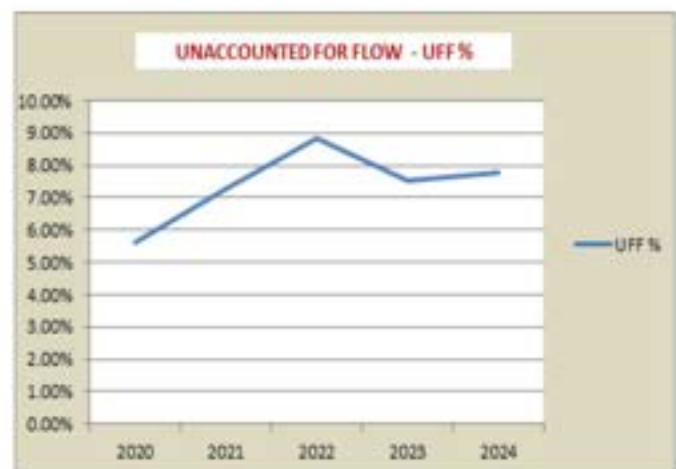
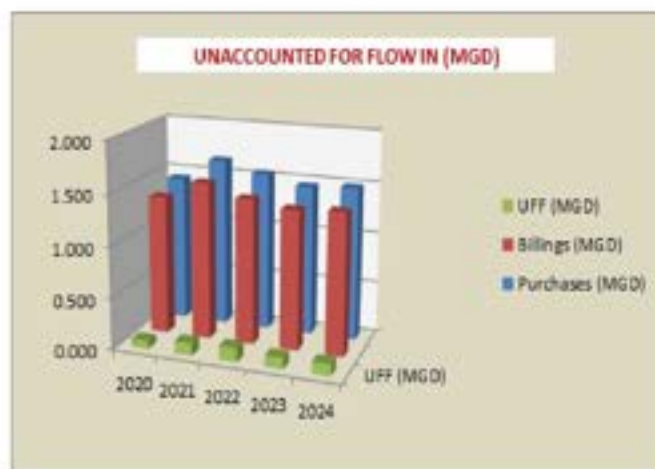
Calendar Year Beginning	Actual Chicago Rates	Chicago Annual Rate Increase	Avg Chicago Rate Increase	Avg Chicago Rate
01/01/10	2.01	14.20%	6.26%	2.10
01/01/11	2.01	0.00%	6.26%	2.23
01/01/12	2.51	24.88%	6.26%	2.37
01/01/13	2.88	14.74%	6.26%	2.52
01/01/14	3.31	14.93%	6.26%	2.68
01/01/15	3.81	15.11%	6.26%	2.85
01/01/16	3.81	0.00%	6.26%	3.03
06/01/17	3.88	1.84%	6.26%	3.22
06/01/18	3.95	1.80%	6.26%	3.42
06/01/19	3.98	0.76%	6.26%	3.63
06/01/20	4.08	2.51%	6.26%	3.86
06/01/21	4.13	1.23%	6.26%	4.10
06/01/22	4.33	4.84%	6.26%	4.36
06/01/23	4.55	5.08%	6.26%	4.63
06/02/24	4.70	3.30%	6.26%	4.92



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 2022 to December 2023, the index increased by 3.37% - the City of Chicago pushed through this increase of 15 cents/thousand to the Village of McCook who wholesales water to the City of Countryside. McCook passed through the 15 cents/thousand increase and tacked on an additional 4 cents per thousand for a total increase of 3.3% which the City will pass through to its ratepayers.

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 supply 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 over the last two budget cycles including the completion of the East Avenue/Joliet Road water replacement project with outlays over \$2.1 million. This improvement replaced the high pressure main that serves our wholesale communities (47% of total system usage) and part of ward 2 on the south end of town. Additionally the City replaced all of the commercial meters in the system which will significantly improve the measurement of flow to the largest users in the system (who represent about 26% of total system usage). **The fund currently carries about 50% 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 2025 of just over \$500K after covering two main replacements this year.**

SEWER FUND - FINANCIAL SUMMARY

OPERATING REVENUES	2022 ACT	2023 ACT	2024 BUDG	2024 PROJ	2025 BUDG	25/24 VAR
SEWER CHARGES	25,500	25,464	25,946	25,946	25,946	-
LATE PENALTIES	51	36	50	50	35	(15)
INTEREST INCOME	7	291	150	550	300	150
TOTAL REVENUES	25,559	25,792	26,146	26,546	26,281	135
OPERATING EXPENSES	2022 ACT	2023 ACT	2024 BUDG	2024 PROJ	2025 BUDG	25/24 VAR
SALARIES AND BENEFITS	12,828	14,989	17,318	17,318	17,924	606
MAINTENANCE/OPERATING SUPPLIES	2,623	2,277	1,250	1,250	2,450	1,200
PROFESSIONAL FEES	1,265	1,303	1,639	1,626	1,688	49
INFRASTRUCTURE IMPROVEMENTS	240	1,135	12,500	1,150	4,219	(8,281)
TOTAL OPERATING EXPENSES	16,956	19,704	32,707	21,344	26,281	(6,426)
OPERATING INCOME BUDGET BASIS	8,603	6,088	(6,561)	5,202	-	6,561
ADJUSTMENTS TO GAAP BASIS	2022 ACT	2023 ACT	2024 BUDG	2024 PROJ	2025 BUDG	25/24 VAR
CAPITALIZE ASSETS	-	-	-	-	-	-
DEPRECIATION/PENSION EXPENSE	(64,280)	(64,507)	-	-	-	-
TOTAL ADJUSTMENTS TO GAAP BASIS	(64,280)	(64,507)	-	-	-	-
CHANGE IN NET POSITION GAAP BASIS	(55,677)	(58,419)	(6,561)	5,202	-	6,561
CHANGE IN INVESTMENT IN CAPITAL ASSETS	56,801	71,377	-	-	-	-
UNRESTRICTED NET POSITION, MAY 1	(263)	861	13,819	13,819	19,021	5,202
UNRESTRICTED NET POSITION, APRIL 30	861	13,819	7,258	19,021	19,021	11,763
CASH FLOW SUMMARY	2022 ACT	2023 ACT	2024 BUDG	2024 PROJ	2025 BUDG	25/24 VAR
BEGINNING CASH AND INVESTMENTS	10,584	11,046	16,893	16,893	22,095	5,202
OPERATING INCOME (LOSS)	(64,280)	(64,507)	-	5,202	-	-
DEPRECIATION/AMORTIZATION	64,280	69,727	-	-	-	-
CURRENT ASSET (INC)/DEC	1,341	154	-	-	-	-
CURRENT LIAB (DEC)/INC	(879)	(543)	-	-	-	-
NET CAPITAL ACTIVITY	-	1,016	-	-	-	-
NET CHANGE IN CASH AND INVESTMENTS	462	5,847	-	5,202	-	-
ENDING CASH AND INVESTMENTS	11,046	16,893	16,893	22,095	22,095	5,202

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.

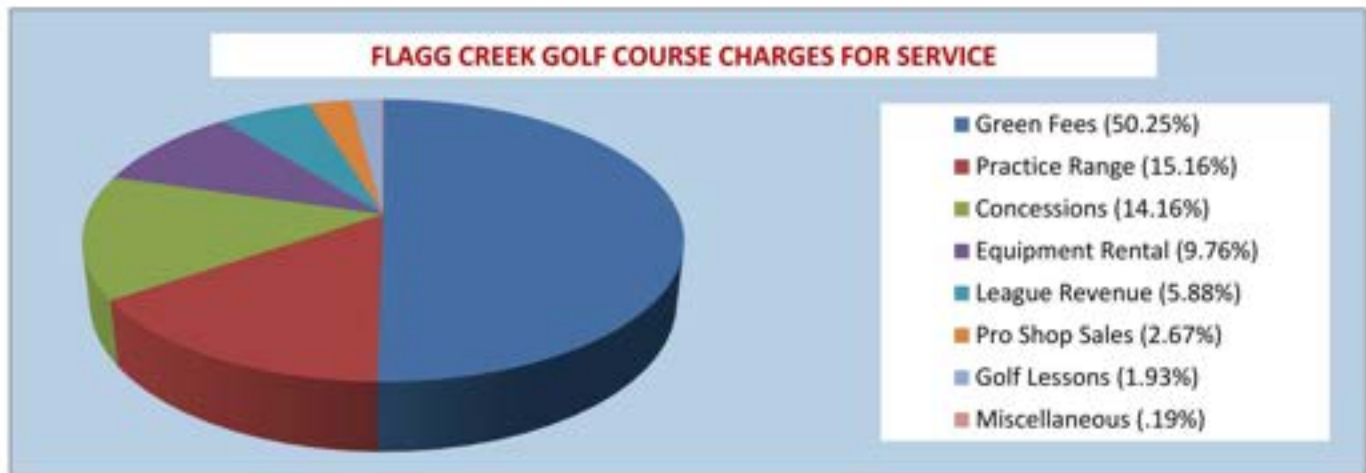
Following several large infrastructure improvements in FY 2019 and FY 2020, the fund been increasing its reserves in each year. Projected cash balances as of the end of FY 2024 now represent just under 84% of FY 2025 budgeted expenses, which far exceeds the fund balance requirement of 35%.

FLAGG CREEK GOLF COURSE FUND - FINANCIAL SUMMARY

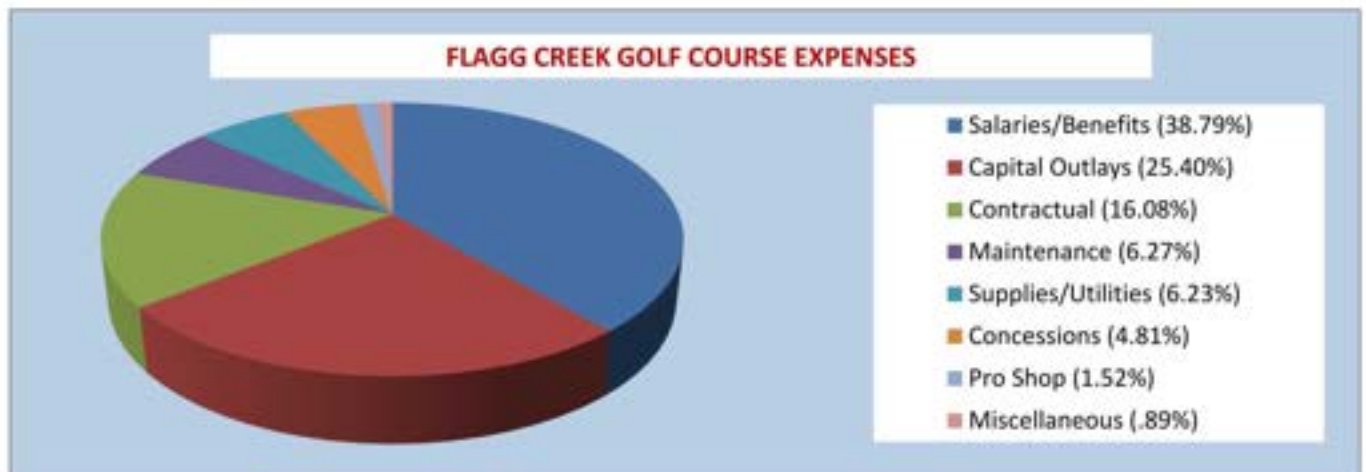
OPERATING REVENUES	2022 ACT	2023 ACT	2024 BUDG	2024 PROJ	2025 BUDG	25/24 VAR
CHARGES FOR SERVICES	1,082,411	1,168,569	1,119,823	1,264,164	1,244,550	124,727
PRACTICE RANGE REVENUE	193,185	258,555	246,500	281,136	283,450	36,950
PRO SHOP REVENUE	29,196	35,050	31,845	49,209	49,900	18,055
CONCESSIONS	191,799	239,316	228,900	266,716	264,650	35,750
TOTAL REVENUES	1,496,590	1,701,489	1,627,068	1,861,225	1,842,550	215,482
OPERATING EXPENSES	2022 ACT	2023 ACT	2024 BUDG	2024 PROJ	2025 BUDG	25/24 VAR
GOLF COURSE	663,183	1,109,483	731,981	777,398	1,113,674	1,113,674
PRACTICE RANGE	12,219	13,522	13,500	8,500	13,500	-
PRO SHOP	13,865	19,135	15,450	29,848	28,500	13,050
CONCESSIONS	116,051	122,728	120,607	134,585	132,419	11,812
MAINTENANCE	251,250	304,173	372,991	377,204	406,266	33,275
TOTAL OPERATING EXPENSES	1,056,568	1,569,041	1,254,529	1,327,535	1,694,359	1,171,811
OPERATING INCOME BUDGET BASIS	440,022	132,448	372,539	533,690	148,191	(956,329)
NON OPERATING REVENUE/(EXPENSES)						
INVESTMENT INCOME	552	7,893	500	34,500	26,809	26,309
GAIN (LOSS) ON DISPOSAL OF ASSETS	-	-	-	-	-	-
PROFIT SHARING EXPENSE	(230,323)	(250,000)	(373,039)	(568,190)	(175,000)	198,039
OTHER NON OPERATING REVENUE (EXPENSE)	-	-	-	-	-	-
TOTAL NON OPERATING REVENUE (EXPENSES)	(229,771)	(242,107)	(372,539)	(533,690)	(148,191)	224,348
CHANGE IN NET POSITION (BUDGET BASIS)	210,251	(109,659)	-	-	-	-
ADJUSTMENTS TO GAAP BASIS	2022 ACT	2023 ACT	2024 BUDG	2024 PROJ	2025 BUDG	25/24 VAR
CAPITALIZE ASSETS/PENSION EXP	179,507	484,599	-	-	-	-
DEPRECIATION EXPENSE	(112,826)	(129,411)	-	-	-	-
TOTAL ADJUSTMENTS TO GAAP BASIS	66,681	355,188	-	-	-	-
CHANGE IN NET POSITION GAAP BASIS	276,932	245,529	-	-	-	-
CHANGE IN NVESTMENT IN CAPITAL ASSETS	(126,842)	(336,281)	-	-	-	-
UNRESTRICTED NET POSTION, MAY 1	(73,831)	76,259	(14,493)	(14,493)	(14,493)	-
UNRESTRICTED NET POSITION, APRIL 30	76,259	(14,493)	(14,493)	(14,493)	(14,493)	-
CASH FLOW SUMMARY	2022 ACT	2023 ACT	2024 BUDG	2024 PROJ	2025 BUDG	25/24 VAR
BEGINNING CASH AND INVESTMENTS	497,798	580,325	446,605	446,605	446,605	-
OPERATING INCOME	440,021	484,536	-	373,039	148,191	-
DEPRECIATION	112,826	129,411	-	-	-	-
NON OPERATING REV/(EXP)	556	10,994	-	-	-	-
(INCREASE)/DECREASE IN ASSETS	(124,261)	141,751	-	-	-	-
INCREASE/(DECREASE) IN LIABILITIES	65,445	(42,276)	-	-	-	-
NET INTERFUND (PAYMENTS)/INCOME	(239,070)	(250,000)	(250,000)	(373,039)	(175,000)	75,000
NET CAPITAL ACTIVITY	(172,990)	(608,136)	-	-	-	-
NET CHANGE IN CASH AND INVESTMENTS	82,527	(133,720)	(250,000)	(0)	(26,809)	(276,809)
ENDING CASH AND INVESTMENTS	580,325	446,605	196,605	446,605	419,796	(276,809)

FLAGG CREEK GOLF COURSE FUND SUMMARY CONTINUED...

Revenue, Expense, and Fund Balance Analysis:



As reflected in the chart above, green fees account for just 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 steadily raising 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.



Labor costs have been reduced from nearly half of all operating costs a few years ago to just under 39% of total expenses. Labor costs are managed as a level percent of revenue, 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 have been planned in the last two budget cycles which should lead to higher profit sharing distributions next year.

COMBINED NON-MAJOR FUNDS - FINANCIAL SUMMARY

REVENUES	2022 ACT	2023 ACT	2024 BUDG	2024 PROJ	2025 BUDG	25/24 VAR
INTERGOVERNMENTAL REVENUES	665,595	420,708	401,991	508,790	288,700	(113,291)
SALE OF FIXED ASSETS	-	-	-	-	-	-
NET INVESTMENT INCOME	726	13,658	1,000	30,993	20,000	19,000
OPERATING TRANSFERS IN	18,420	12,621	12,621	8,879	8,879	(3,742)
MISC INCOME	-	-	-	-	-	-
TOTAL REVENUES/OTHER FINANCING SOURCES	684,741	446,987	415,612	548,662	317,579	(98,033)
EXPENDITURES	2022 ACT	2023 ACT	2024 BUDG	2024 PROJ	2025 BUDG	25/24 VAR
SALARIES AND OVERTIME	-	-	-	-	-	-
EMPLOYEE TRAINING & DEVELOPMENT	-	-	-	-	-	-
CONTRACTUAL AND UTILITIES	15,722	974	5,000	1,000	5,000	-
MAINTENANCE AND OPERATING SUPPLIES	-	-	-	-	-	-
PROFESSIONAL FEES	8,591	6,622	10,000	3,500	10,000	-
CAPITAL OUTLAYS	98,583	1,040,914	-	44,289	25,000	25,000
OPERATING TRANSFERS OUT	-	-	-	-	-	-
MISCELLANEOUS	-	5,780	-	-	-	-
TOTAL EXPENSES/OTHER FINANCING USES	122,896	1,054,290	15,000	48,789	40,000	25,000
FUND BALANCE SUMMARY	2022 ACT	2023 ACT	2024 BUDG	2024 PROJ	2025 BUDG	25/24 VAR
BEGINNING UNRESTRICTED FUND BALANCE	578,804	1,140,649	533,346	533,346	1,033,219	499,873
COMBINED NON-MAJOR SURPLUS (DEFICIT)	561,845	(607,303)	400,612	499,873	277,579	(123,033)
LESS INCREASE IN RESTRICTED FUND BALANCE	-	-	-	-	-	-
ENDING UNRESTRICTED FUND BALANCE	1,140,649	533,346	933,958	1,033,219	1,310,798	376,840
CASH FLOW SUMMARY	2022 ACT	2023 ACT	2024 BUDG	2024 PROJ	2025 BUDG	25/24 VAR
BEGINNING CASH AND INVESTMENTS	547,741	1,128,826	522,341	522,341	1,022,214	499,873
SURPLUS (DEFICIT) CURRENT YEAR	561,845	(607,303)	400,612	499,873	277,579	(123,033)
(INCREASE) DECREASE IN CURR ASSETS	64,389	(3,028)	-	-	-	-
INCREASE (DECREASE) IN CURR LIABILITIES	(45,149)	3,846	-	-	-	-
NET CHANGE IN CASH AND INVESTMENTS	581,085	(606,485)	400,612	499,873	277,579	(123,033)
ENDING CASH AND INVESTMENTS	1,128,826	522,341	922,953	1,022,214	1,299,793	376,840

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 the 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 55th Street TIF Fund. Incremental taxes have declined a bit from successful tax appeals on properties in the TIF District. 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. Based on the chart above, the combined funds drew down on reserves in fiscal year 2023 while it is projected that accumulated reserves will total nearly \$1.3 million by the end of FY 2025.



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DEBT PROFILE, SCHEDULES, AND SUMMARIES**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, and manageable debt burden, 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 2024 fiscal year confirmed this notion. Please see the detailed General Fund Projections for the fiscal years 2025-2029 in the second to the last section. The projections are updated annually in conjunction with the City's 15-year capital replacement plans, which represent significant contributions toward the City's long term planning discipline.

Series 2021A Bonds:

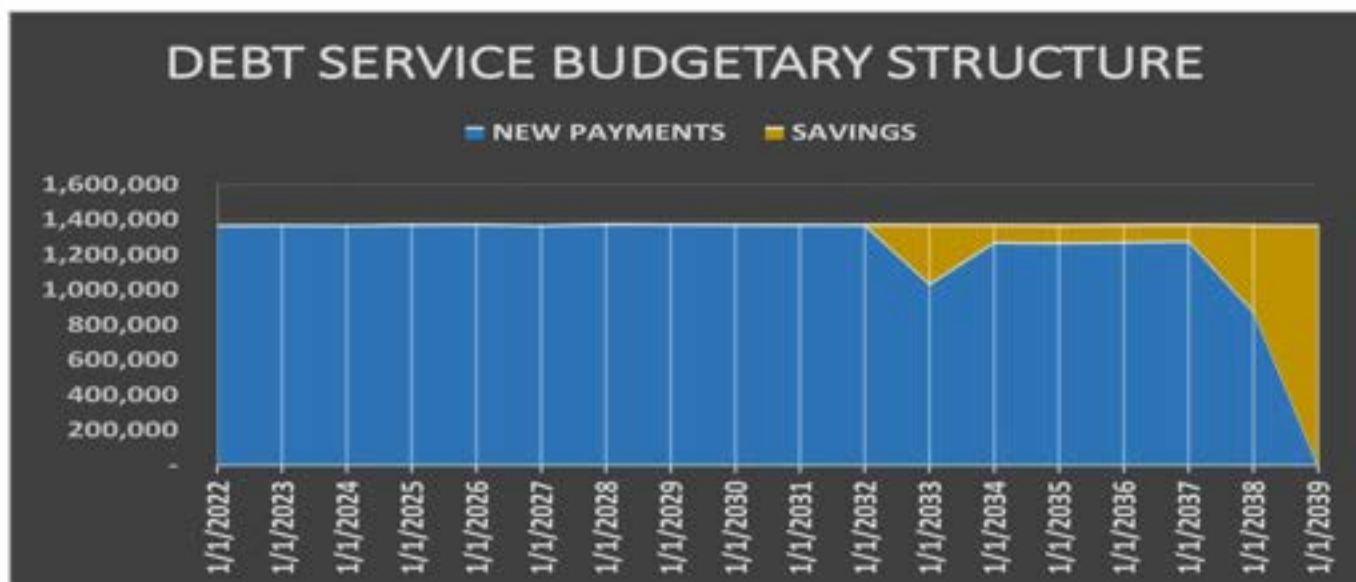
The City issued the Series 2021A Bonds in the par amount of \$5,555,000 on January 20, 2021 to reimburse the City for costs incurred on the Municipal Hall Project, the 2020 Street Resurfacing project, and to fund future capital projects. The 2021A Series Bonds were issued as Bank Qualified Tax Exempt 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 2.12% 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.

DEBT PROFILE, SCHEDULES, AND SUMMARIES CONTINUED...

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%. At the time of issuance, the City structured the debt to maintain the same level of pre-refunding debt service (approximately 2.4MM for all debt issues) which was structured to pay off the City's most expensive debt in 2033 versus 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.

Series 2022A Bonds:

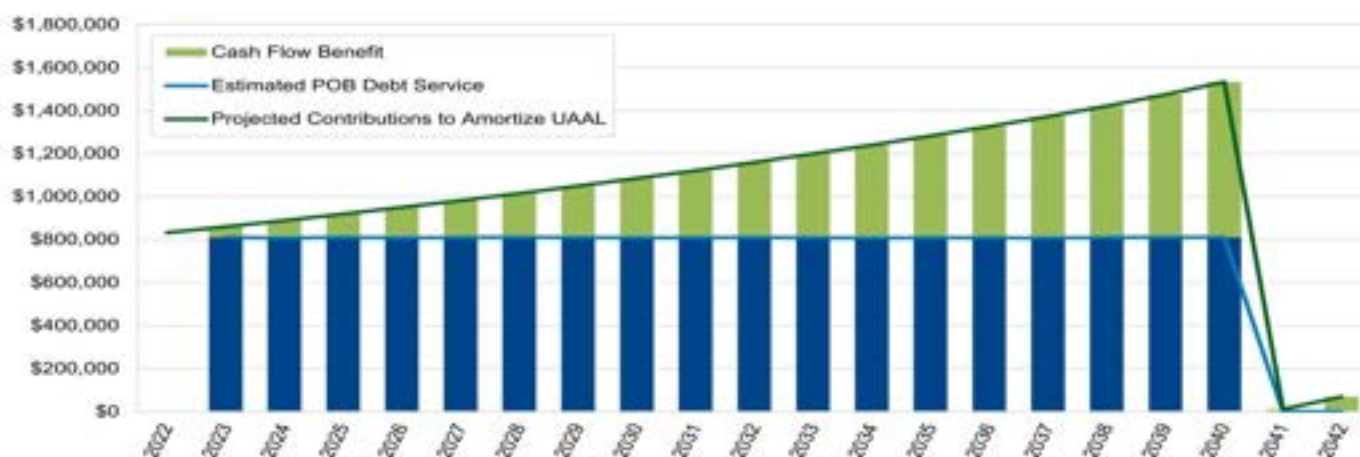
The City issued the Series 2022A Bonds in the par amount of \$6,670,000 on August 9, 2022 as Pension Obligation Bonds (POBs). These POBs were designed to retire the current projected Unfunded Actuarial Accrued Liability (UAAL) in the City's Police Pension Fund. These Taxable General Obligation Bonds were issued at yields ranging from 3.55%-4.25% with maturities on January 1, 2023 through January 1, 2035. The bonds are callable on any date on or after January 1, 2028. Pursuant to the issuance of the bonds, the City engaged S&P to rate the debt issue where they confirmed their prior AA rating citing strong management and strong budgetary performance with high liquidity and reserves in support of the rating.

DEBT PROFILE, SCHEDULES, AND SUMMARIES CONTINUED...

Series 2022B Bonds:

The City issued the Series 2022B Bonds in the par amount of \$4,105,000 on August 9, 2022. Proceeds will be used to fund the City's capital program over the next 3-5 years. The 2022B Series Bonds were issued as Bank Qualified Tax Exempt General Obligation Bonds at yields ranging from 3.30% - 3.60% with maturities on January 1, 2035 through January 1, 2040. The bonds maturing on or after January 1, 2029 are callable anytime after January 1, 2028. 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, S&P confirmed their AA rating.

Under this funding plan, the City essentially received \$10.67 million in net bond proceeds from both series, and over the ensuing 12 months (post issuance) retired \$10.67 million in Unfunded Actuarial Accrued Liability (UAAL) in the Police Pension Fund from a combination of taxable bond proceeds and contributions of City reserves. In doing so, the City retired a 7% liability with an upward sloping amortization schedule with new level debt service at a true interest cost of 3.91%. The projected benefit from the implementation of this plan is estimated at \$6.3 million in future cash flow savings, or \$4 million in net present value savings. Please see the following chart for a graphical representation of the benefit.



The chart below depicts the outstanding debt for the primary government through fiscal year end 2024.

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*
2015	20,495,000	1,732,723	3,420,000	25,647,723	4.20%	9.55%	4,351
2016	19,990,000	734,757	3,145,000	23,869,757	3.66%	9.10%	4,049
2017	19,435,000	-	2,865,000	22,300,000	3.39%	8.83%	3,783
2018	28,855,000	-	2,580,000	31,435,000	4.69%	11.75%	5,332
2019	38,255,000	-	2,280,000	40,535,000	5.71%	13.07%	6,876
2020	37,630,000	-	1,980,000	39,610,000	5.49%	13.12%	6,719
2021	38,215,000	-	1,670,000	39,885,000	5.43%	12.94%	6,766
2022	36,880,000	-	1,355,000	38,235,000	4.79%	10.33%	5,956
2023	45,665,000	-	1,030,000	46,695,000	5.94%	13.75%	7,273
2024	43,865,000	-	695,000	44,560,000	5.46%	13.32%	6,941

DEBT PROFILE, SCHEDULES, AND SUMMARIES CONTINUED...

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. Since tax year 2014 and for the next ten budget cycles, the City has covered all operating and capital costs without the use of a property tax levy. As reflected in the charts 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.



The following chart summarizes several key components of the debt structure for government funds including 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. This chart excludes debt service covered by the water fund which will be fully retired in the next two budget cycles where debt service averages \$364,000 annually.

FY	PRINC	INT	TOTAL	% RETIRED	FY	PRINC	INT	TOTAL	% RETIRED
2025	1,855,000	1,358,923	3,213,923	4%	2037	2,435,000	678,888	3,113,888	62%
2026	1,890,000	1,323,244	3,213,244	9%	2038	2,120,000	598,048	2,718,048	67%
2027	1,930,000	1,284,844	3,214,844	13%	2039	1,305,000	534,590	1,839,590	70%
2028	1,970,000	1,242,662	3,212,662	17%	2040	1,755,000	485,809	2,240,809	74%
2029	2,015,000	1,196,338	3,211,338	22%	2041	750,000	418,750	1,168,750	75%
2030	2,065,000	1,146,528	3,211,528	27%	2042	750,000	390,625	1,140,625	77%
2031	2,120,000	1,093,597	3,213,597	32%	2043	1,405,000	362,500	1,767,500	80%
2032	2,175,000	1,034,126	3,209,126	37%	2044	2,035,000	311,568	2,346,568	85%
2033	1,900,000	971,417	2,871,417	41%	2045	2,110,000	237,800	2,347,800	90%
2034	2,200,000	911,870	3,111,870	46%	2046	2,185,000	161,312	2,346,312	95%
2035	2,275,000	833,797	3,108,797	51%	2047	2,265,000	82,106	2,347,106	100%
2036	2,355,000	756,735	3,111,735	62%					
TOTALS						43,865,000	17,416,077	61,281,077	

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/ACFR/audit purposes, capital assets are defined by the City as assets with an initial, individual cost of greater than or equal to the following amounts 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 Golf Course equipment that may not meet the \$5,000 per unit threshold but may involve the purchase of several units in a given budget period resulting in a significant non-reoccurring outlay that should be distinguished from routine or ongoing maintenance or repair costs incurred in the normal course of operations.

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 2025. The chart also identifies potential capital investments over the subsequent four-year period ending with fiscal year 2029, which comprises the five-year plan.

As previously noted, over the past few years the City has built up significant reserves in the capital fund from general fund operating surpluses/transfers and a tax exempt bond issuance included as a capital overlay component of the accelerated police pension funding plan designed to achieve several key strategic objectives at the lowest cost. Capital costs are also supplemented with capital grant awards.

SUMMARY CAPITAL PLAN - GOVERNMENTAL ACTIVITIES (FY 2025-2029)					
	2025	2026	2027	2028	2029
GOVERNMENTAL ACTIVITIES					
Street Resurfacing Projects	1,159,177	525,324	1,123,500	364,000	-
Streetscape Projects (ITEP/STP)	442,450	350,000	300,000	300,000	300,000
DPW Equipment	190,000	160,000	70,000	168,100	66,229
Police Equipment/Vehicles	283,000	218,858	192,204	131,936	212,718
Administrative Vehicles/Equipment	45,000	-	-	-	-
Total Governmental	2,119,627	1,254,182	1,685,704	964,036	578,947
Less Capital Grants	(502,000)	(245,000)	(210,000)	(210,000)	(210,000)
Net City Investment	1,617,627	1,009,182	1,475,704	754,036	368,947

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 projects are 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 updated conditions assessment reports, availability of materials, prevailing labor costs, and other relevant considerations. The most current five-year resurfacing program is detailed 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 three 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 average 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 respective departments, 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 Works Departments approved by the Finance Committee following the detailed schedules for the 5-year street resurfacing plan.

SUMMARY STREET RESURFACING PLAN THROUGH FY 2025-2029			
Resurfacing Plan Summary	Area (SqYd)	Improvement Type	Costs
FY 2025			
Sunset Ave - 71st St to Stalford Rd	10,333	Resurface Spot C&G	612,351
67th Street - Sunset Ave to East Limit	1,981	Resurface Spot C&G	117,368
Loraine Drive/Rose Av/Rose Ct (CDBG Portion)	3,807	Resurface Full C&G	206,363
Loraine Drive/Rose Av/Rose Ct (Local with Engineer)	3,807	Resurface Full C&G	223,095
SUBTOTAL	16,121		1,159,177
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			
Dansher Road - 55th St to North Limit	8,025	Widening & Full C&G	1,123,500
SUBTOTAL	8,025		1,123,500
FY 2028			
Kensington Avenue - Plainfield Rd to 54th St	1,633	Resurface Spot C&G	85,750
Ashland Avenue - 55th St to Plainfield Rd	1,550	Resurface Spot C&G	81,375
6th Avenue - 55th St to Plainfield Rd	3,750	Resurface Spot C&G	196,875
SUBTOTAL	6,933	Resurface Spot C&G	364,000
FY 2029			
Projects to be Determined	-		-
5 YEAR RESURACING TOTALS	50,163		3,172,001

CAPITAL IMPROVEMENT PLAN SUMMARIES CONTINUED...

POLICE DEPARTMENT VEHICLE REPLACEMENT SCHEDULE (FISCAL YEARS 2025-2039)

Year / Current Make or	Mileage	Est Useful Life	Maint Costs 2Yr Avg	Replace Fiscal Year	FYE 2025 CAPEX	FYE 2026 CAPEX	FYE 2027 CAPEX	FYE 2028 CAPEX	FYE 2029 CAPEX	YRS 1-5 CAPEX	YRS 6-10 CAPEX	YRS 11-15 TOTALS
Car # Anticipated Replacement	12-31-23											
95 2020 Explorer	87,559	5 YRS	4,645	FY 2025	80,000	-	-	-	-	80,000	-	-
93 2020 Explorer	81,517	5 YRS	3,679	FY 2025	80,000	-	-	-	-	80,000	-	-
91 2020 Explorer	60,671	5 YRS	1,540	FY 2026	-	73,229	-	-	-	73,229	-	-
104 2016 Explorer Chief	61,116	10 YRS	2,995	FY 2026	-	60,629	-	-	-	60,629	-	-
102 2016 Explorer Deputy Chief	63,466	10 YRS	1,520	FY 2027	-	-	62,145	-	-	62,145	-	-
90 2021-2022 Explorer PD Hybrid	40,664	5 YRS	876	FY 2027	-	-	75,059	-	-	75,059	-	-
96 2021-2022 Explorer PD Hybrid	29,357	5 YRS	400	FY 2028	-	-	-	76,936	-	76,936	-	-
94 2023-2024 Explorer PD Hybrid	-	5 YRS	-	FY 2029	-	-	-	-	78,859	78,859	-	-
99 2023-2024 Explorer PD Hybrid	-	5 YRS	-	FY 2029	-	-	-	-	78,859	78,859	-	-
95 2024-2025 Explorer PD Hybrid	-	5 YRS	-	FY 2030	-	-	-	-	-	-	80,831	-
93 2024-2025 Explorer PD Hybrid	-	5 YRS	-	FY 2030	-	-	-	-	-	-	80,831	-
91 2025-2026 Explorer PD Hybrid	-	5 YRS	-	FY 2031	-	-	-	-	-	-	82,851	-
90 2026-2027 Explorer PD Hybrid	-	5 YRS	-	FY 2032	-	-	-	-	-	-	84,923	-
97 2021-2022 Escape Hybrid	17,951	10 YRS	1,100	FY 2032	-	-	-	-	-	-	54,076	-
96 2027-2028 Explorer PD Hybrid	-	5 YRS	-	FY 2033	-	-	-	-	-	-	87,046	-
94 2028-2029 Explorer PD Hybrid	-	5 YRS	-	FY 2034	-	-	-	-	-	-	89,222	-
99 2028-2029 Explorer PD Hybrid	-	5 YRS	-	FY 2034	-	-	-	-	-	-	89,222	-
100 2022-2023 Escape Hybrid	-	10 YRS	-	FY 2034	-	-	-	-	-	-	56,813	-
95 2029-2030 Explorer PD Hybrid	-	5 YRS	-	FY 2035	-	-	-	-	-	-	-	91,452
93 2029-2030 Explorer PD Hybrid	-	5 YRS	-	FY 2035	-	-	-	-	-	-	-	91,452
91 2030-2031 Explorer PD Hybrid	-	5 YRS	-	FY 2036	-	-	-	-	-	-	-	93,739
104 2025-2026 Explorer Chief	-	10 YRS	-	FY 2036	-	-	-	-	-	-	-	77,610
102 2026-2027 Explorer Deputy Chief	-	10 YRS	-	FY 2037	-	-	-	-	-	-	-	79,550
90 2031-2032 Explorer PD Hybrid	-	5 YRS	-	FY 2037	-	-	-	-	-	-	-	96,082
96 2032-2033 Explorer PD Hybrid	-	5 YRS	-	FY 2038	-	-	-	-	-	-	-	98,484
94 2033-2034 Explorer PD Hybrid	-	5 YRS	-	FY 2039	-	-	-	-	-	-	-	100,946
99 2033-2034 Explorer PD Hybrid	-	5 YRS	-	FY 2039	-	-	-	-	-	-	-	100,946
FYE SUBTOTALS					160,000	133,858	137,204	76,936	157,718	665,716	705,814	830,263

* UNIT 94 REPLACED IN FY 24 WITH A DODGE DURANGO PURSUIT. ANTICIPATED REPLACEMENT IN FY29 WITH AN EXPLORER POLICE INTERCEPTOR HYBRID.

* UNIT 99 REPLACED IN FY 24 WITH A DODGE DURANGO PURSUIT. ANTICIPATED REPLACEMENT IN FY29 WITH AN EXPLORER POLICE INTERCEPTOR HYBRID.

* UNIT 98 (SERVES AS A SPARE) IN FY 23 VOLKSWAGEN TIGUAN (UNIT #100 CAME INTO SERVICE) - REPLACEMENT IN FY34 WITH AN ESCAPE HYBRID.

* ESTIMATED USEFUL LIFE FOR MARKED PATROL UNITS = 125,000 MILES OR 5 YEARS - ASSUMES \$25K MILES/YR ON AVERAGE.

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

* ACTUAL COSTS FOR NEW FORD EXPLORER POLICE INTERCEPTOR HYBRID = \$50,000 (FY 23 PRICING - FUTURE PRICE ESTIMATED @ 2.5% ANNUAL INFLATION).

* ACTUAL COSTS FOR NEW FORD ESCAPE HYBRID = \$37,000 (FY 23 PRICING - FUTURE PRICE ESTIMATED @ 2.5% ANNUAL INFLATION).

* UP-FIT FOR MARKED VEHICLES IS \$18,000 AND \$6,300 FOR ADMIN/INVESTIGATIONS VEHICLES (FY 23 PRICING - FUTURE PRICE ESTIMATED @ 2.5% ANNUAL INFLATION).

* FY 2025 REPLACEMENT BUDGET INCLUDES CONTINGENCIES FOR INFLATION CAUSED BY SUPPLY CHAIN DISRUPTIONS.



CAPITAL IMPROVEMENT PLAN SUMMARIES CONTINUED...

PUBLIC WORKS DEPARTMENT VEHICLE/EQUIPMENT REPLACEMENT SCHEDULE (FISCAL YEARS 2025-2039)

Unit #/Desc	Year and Model	Date Placed in Service	Est Useful Life	Age @ Replace	FYE 2025 CAPEX	FYE 2026 CAPEX	FYE 2027 CAPEX	FYE 2028 CAPEX	FYE 2029 CAPEX	YRS 1-5 TOTALS	YRS 6-10 TOTALS	YRS 11-15 TOTALS
#112	2005 CASE Loader	07/15/05	20 YRS	20 YRS	130,000	-	-	-	-	130,000	-	-
Pick Up Truck	2008 Ford Ranger - (F-250)	04/30/08	15 YRS	17 YRS	60,000	-	-	-	-	60,000	-	-
#102	2010 International Dump Truck	08/20/09	15 YRS	16 YRS	-	160,000	-	-	-	160,000	-	-
Tractor	2012 John Deere X748 Ultimate	11/14/12	15 YRS	15 YRS	-	-	70,000	-	-	70,000	-	-
#103	2012 International Dump Truck	04/25/12	15 YRS	16 YRS	-	-	-	168,100	-	168,100	-	-
#107	2012 F-250	08/22/12	15 YRS	17 YRS	-	-	-	-	66,229	66,229	-	-
#100	2014 F-350 Pickup Truck	10/30/13	15 YRS	17 YRS	-	-	-	-	-	-	80,000	-
#104	2015 International Dump Truck	12/23/14	15 YRS	16 YRS	-	-	-	-	-	-	178,389	-
Leaf Vacuum #1	2016 Dinkmar	11/11/16	15 YRS	16 YRS	-	-	-	-	-	-	60,787	-
#101	2017 F-350 Dump Truck	04/12/17	15 YRS	15 YRS	-	-	-	-	-	-	84,050	-
Chipper #2	2003 Mobark Tornado 13	04/30/03	15 YRS	30 YRS	-	-	-	-	-	-	85,288	-
Water Van	2018 Transit Van	09/30/17	15 YRS	15 YRS	-	-	-	-	-	-	60,000	-
#115	2019 F-250 Pickup Truck	10/02/19	15 YRS	15 YRS	-	-	-	-	-	-	74,932	-
#117	2019 F-250 Pickup Truck	10/02/19	15 YRS	15 YRS	-	-	-	-	-	-	60,000	-
Admin Vehicle	2024 Ford Explorer	03/27/24	10 YRS	10YRS	-	-	-	-	-	-	51,499	-
#105	2020 International Dump Truck	08/14/19	15 YRS	15 YRS	-	-	-	-	-	-	-	196,908
Skid Steer	2020 Cat 262D3	12/11/19	15 YRS	15 YRS	-	-	-	-	-	-	-	55,000
Chipper #1	2018 Mobark Beaver M15RX	04/30/18	15 YRS	17 YRS	-	-	-	-	-	-	-	89,606
#106	2022 Elgin Pelican Sweeper	05/25/21	15 YRS	15 YRS	-	-	-	-	-	-	-	334,269
Sidewalk Machine	2022 Trackless (EJ Equipment)	10/26/22	15 YRS	15 YRS	-	-	-	-	-	-	-	273,870
Mowers (2)	2022 John Deere Stand Up Mower	05/01/22	15 YRS	15 YRS	-	-	-	-	-	-	-	16,487
#104P	2023 International Dump Truck	03/29/23	15 YRS	15 YRS	-	-	-	-	-	-	-	212,049
Water Truck	2023 F250 Ford Pickup Truck	06/20/23	15 YRS	15 YRS	-	-	-	-	-	-	-	95,508
Mower	2023 John Deere W-48R	08/09/23	15 YRS	15 YRS	-	-	-	-	-	-	-	80,000
FYE SUBTOTALS					190,000	160,000	70,000	168,100	66,229	654,329	734,945	1,353,697

SUV	2013 Ford Explorer	04/30/13	12 YRS	11 YRS
Mower GS75 #2	2000 Walk Behind John Deer	04/30/00	15 YRS	24 YRS
105P Backup	1994 Ford 8000 Dump Truck	02/23/94	15 YRS	-
Leaf Vacuum #2	1999 Giant-Vac	06/24/98	15 YRS	-

* REPLACEMENT COSTS ARE INFLATED AT 2.5% PER YEAR.

* 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 2029. As previously noted, the City's police pension accelerated funding plan included a capital overlay that significantly increased reserves in the capital fund. As noted in the chart to follow, these accumulated reserves, as supplemented by MFT funding in 2027 and 2029 appear to be sufficient to support the capital plan over the next five years 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 FUNDING ANALYSIS - GOVERNMENTAL (FY 2025-2029)					
	2025	2026	2027	2028	2029
GOVERNMENTAL ACTIVITIES					
Beginning Cash Reserves (Capital Fund)	6,062,741	4,445,114	3,435,932	2,427,890	1,673,854
Less Net Capital Outlays	(1,617,627)	(1,009,182)	(1,475,704)	(754,036)	(368,947)
Plus MFT Funding	-	-	467,661	-	467,661
Ending Cash Reserves (Capital Fund)	4,445,114	3,435,932	2,427,890	1,673,854	1,772,568

The following 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 and future budget cycles will also be supplemented with strategic meter replacements. These projects are designed, ultimately, to improve flow and reduce water loss in the system.

WATER MAIN REPLACEMENT PLAN (FY 2025-FY 2029)					
	2025	2026	2027	2028	2029
BUSINESS TYPE ACTIVITIES					
LaGrange - 55th to 53rd	950,000	-	-	-	-
Soehrman Park	200,000	-	-	-	-
Dansher Road	-	-	1,293,600	-	-
Joliet Road - Brainard to LaGrange	-	-	-	1,958,000	-
61st Pl - Brainard to Kensington	-	-	-	-	391,320
Kensington - Joliet to 61st Pl	-	-	-	-	254,733
Plainfield Road - 9th Ave to East Ave	-	-	-	-	-
Kensington - Joliet to 61st Pl	-	-	-	-	-
Total Infrastructure Costs	1,150,000	-	1,293,600	1,958,000	646,053
Net City Investment	1,150,000	-	1,293,600	1,958,000	646,053

CAPITAL IMPROVEMENT PLAN SUMMARIES CONTINUED...

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 projects are 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 updated conditions assessment reports, availability of materials, prevailing labor costs, and other relevant considerations. The most current schedule is reflected below.

WATER MAIN CAPITAL IMPROVEMENTS PLAN (FISCAL YEARS 2025-2039)

Street	Current	New	Length (In. Ft.)	FYE 2025 CAPEX	FYE 2026 CAPEX	FYE 2027 CAPEX	FYE 2028 CAPEX	FYE 2029 CAPEX	YRS 1-5 TOTALS	YRS 6-10 TOTALS	YRS 11-15 TOTALS
	Main (In.)	Main (In.)									
LaGrange Road - 55th St to 53rd St	8	12	1725	950,000	-	-	-	-	950,000	-	-
Soehman Park - Hillside Rd to Willow Springs Rd	6	8	500	200,000	-	-	-	-	200,000	-	-
Dansher Rd - 55th St to North Cul-de-Sac	10	12	2800	-	-	1,293,600	-	-	1,293,600	-	-
Joliet Road - Brainard Ave to 1000' W of LaGrange Rd	8	12	1800	-	-	-	792,000	-	792,000	-	-
Joliet Road - Brainard Ave to 1000' W of LaGrange Rd	16	20	2000	-	-	-	1,166,000	-	1,166,000	-	-
61st Place - Brainard Ave to Kensington Ave	6	8	1205	-	-	-	-	391,320	391,320	-	-
Kensington Avenue - Joliet Rd to 61st Pl	8	8	785	-	-	-	-	254,733	254,733	-	-
Plainfield Road - 9th Ave to East Ave	8 & 10	12	1520	-	-	-	-	-	-	585,200	-
Kensington Avenue - Joliet Rd to 61st Pl	10	12	2520	-	-	-	-	-	-	1,108,800	-
Spring Avenue - 55th St to North Limit	6	8	425	-	-	-	-	-	-	149,600	-
Plainfield Road - Spring Ave to Catherine Ave	6	6	790	-	-	-	-	-	-	304,150	-
Kensington Avenue - Plainfield Rd to 53rd St	6	8	1120	-	-	-	-	-	-	394,240	-
67th Street - Dawn Ave to East Cul-de-Sac	8	12	1450	-	-	-	-	-	-	590,150	-
Merry Court Loop - 39th St to Kensington Ave	6	8	675	-	-	-	-	-	-	252,450	-
Catherine Avenue - South End to 57th St	6	8	675	-	-	-	-	-	-	259,875	-
Ashland Avenue - South End to 57th St	6	8	675	-	-	-	-	-	-	259,875	-
Madison Ave - South End to 57th St	6	8	350	-	-	-	-	-	-	134,750	-
Longview Drive (South) - Brainard Ave to 59th St	6	8	1450	-	-	-	-	-	-	574,200	-
Joliet Road - Willow Springs Rd to Brainard Ave	12	12	2975	-	-	-	-	-	-	-	1,799,875
Willow Springs Road - Maplewood Rd to Joliet Rd	12	12	2400	-	-	-	-	-	-	-	1,518,000
Willow Springs Road - 5th Ave Cutoff to Maplewood	12	12	2515	-	-	-	-	-	-	-	1,646,068
TOTALS				1,150,000	-	1,293,600	1,958,000	646,053	5,047,653	4,613,290	4,963,943

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 2029. 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.

WATER FUND CASH FLOW AND RESERVE ANALYSIS (FY 2025-2029)					
	2025	2026	2027	2028	2029
WATER FUND					
Beginning Cash Reserves	2,880,126	2,366,693	3,045,126	2,816,978	1,948,583
Net Cash Flow before Capital	636,567	678,433	1,065,452	1,089,605	1,112,192
Less Capital Outlays	(1,150,000)	-	(1,293,600)	(1,958,000)	(646,053)
Ending Cash Reserves	2,366,693	3,045,126	2,816,978	1,948,583	2,414,722
Reserves as a % of Expenses (Budget Basis)	36.00%	59.00%	45.00%	30.00%	47.00%

Historically the fund has relied on fund balance drawdowns to cover larger projects while maintaining reserve balances above 50% of budgeted expenses through fiscal year 2024. Per the City's 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.

Also per the fund balance 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 year 2028 that could cause the fund's reserves to fall below the policy guidelines although the projections show these balances being restored above minimum policy levels by fiscal year 2029.

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 of the golf course. (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 2029 – the summary five year capital plan. This plan is supplemented by the 15-year capital plan 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 2025-FY 2029)					
	2025	2026	2027	2028	2029
GOLF COURSE DEPARTMENT					
GOLF CART REPLACEMENTS	66,236	56,576	34,794	-	-
CLUB HOUSE RENOVATIONS	50,000	-	-	-	-
STARTER STAND REPLACEMENT	15,000	-	-	-	-
CART PATH RESURFACING	195,000				
IRRIGATION/POND UPGRADES	85,000	-	-	-	-
MAINTENANCE DEPARTMENT					
GREENS MOWER REPLACEMENT	-	-	-	-	-
2 NEW JOHN DEERE GATORS	22,000	-	-	-	-
OUTFRONT MOWER REPLACEMENT	36,000	-			
FAIRWAY MOWER REPLACEMENT	-	70,000	-	-	-
F-250 REPLACEMENT	-	-	40,000	-	-
FRONT LOADER - TRACTOR	-	-	-	-	21,950
GREENS ROLLER	-	-	-	-	15,000
AERATOR	-	-	-	-	20,000
TOTAL CAPITAL INVESTMENT	469,236	126,576	74,794	-	56,950

As noted, the preceding five-year capital plan summary is supplemented and supported by the long-term 15-year capital replacement plan created three budget cycles ago. The plan first reviewed and inventoried all 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 performed by golf course management. To determine the useful life of each asset class, golf course management and 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 2025-2039)

Item/Description	Year and Model	Year Placed in Service	Est Useful Life	Age @ Replace	FYE 2025 CAPEX	FYE 2026 CAPEX	FYE 2027 CAPEX	FYE 2028 CAPEX	FYE 2029 CAPEX	5 YEAR TOTALS	YRS 6-10 TOTALS	YRS 11-15 TOTALS
MAINTENANCE DEPARTMENT												
2 Gators	2008 John Deere TX	FY 2008	15-20	17 YRS	22,000	-	-	-	-	22,000	-	-
Outfront Mower	2005 Jacobson Turfcut 628	FY 2005	10-15	20 YRS	36,000	-	-	-	-	36,000	-	-
Fairway Mower	2010 Jacobson LF 3400	FY 2010	10-15	16 YRS	-	70,000	-	-	-	70,000	-	-
Pickup Truck	2003 Ford 250 (1)	FY 2003	15-20	24 YRS	-	-	40,000	-	-	40,000	-	-
Frontloader - Tractor	2001 John Deere 4600	FY 2001	15-20	28 YRS	-	-	-	-	21,950	21,950	-	-
Greens Roller	2013 Salsio Roll N Go	FY 2003	20-25	26 YRS	-	-	-	-	15,000	15,000	-	-
Aerator	2004 John Deere 1500	FY 2004	20-25	25 YRS	-	-	-	-	20,000	20,000	-	-
Topdresser	2004 Dakota 410	FY 2004	15-20	26 YRS	-	-	-	-	-	-	9,500	-
Chemical Applicator	2008 Smithco Spraystar 1600	FY 2008	15-20	22 YRS	-	-	-	-	-	-	21,500	-
Bank Mower	2015 John Deere 7400	FY 2015	10-15	15 YRS	-	-	-	-	-	-	32,500	-
Walk Behind Aerial	2006 John Deere 800	FY 2006	20-25	25 YRS	-	-	-	-	-	-	14,500	-
Rough Mower	2011 John Deere 997	FY 2011	20-25	21 YRS	-	-	-	-	-	-	16,500	-
Approach Tee Mower	2014 Jacobson GKIV	FY 2014	10-15	20 YRS	-	-	-	-	-	-	28,500	-
Outfront Rough Mower	2014 Jacobson Turfcut 628	FY 2014	10-15	23 YRS	-	-	-	-	-	-	-	25,500
Riding Greens Mower	2023 John Deere 2700 (2)	FY 2024	10-15	15 YRS	-	-	-	-	-	-	-	73,139
GOLF COURSE/RANGE/CONCESSIONS												
Bar Renovation			10-15	25 YRS	30,000	-	-	-	-	30,000	-	-
Deck Furniture			10-15	15 YRS	20,000	-	-	-	-	20,000	-	-
Starter Stand			30-40	25 YRS	15,000	-	-	-	-	15,000	-	-
Cart Path/Sealcoating			20-25	20 YRS	195,000	-	-	-	-	195,000	-	-
Irrigation/Pond Upgrades			25-50	25 YRS	85,000	-	-	-	-	85,000	-	-
6 Carts (#111-116)	2011 EZGO Model Year	FY 2011	10-15	14 YRS	66,236	-	-	-	-	66,236	-	-
5 Carts (#131-135)	2013 EZGO Model Year	FY 2013	10-15	13 YRS	-	56,576	-	-	-	56,576	-	-
3 Carts (#141-143)	2014 EZGO Model Year	FY 2014	10-15	13 YRS	-	-	34,794	-	-	34,794	-	-
5 Carts (#161-165)	2016 EZGO Model Year	FY 2016	10-15	14 YRS	-	-	-	-	-	-	62,449	-
5 Carts (#166-170)	2016 EZGO Model Year	FY 2016	10-15	15 YRS	-	-	-	-	-	-	64,011	-
4 Carts (#181-184)	2018 EZGO Model Year	FY 2018	10-15	14 YRS	-	-	-	-	-	-	52,489	-
5 Carts (#77/79/84/85/90)	2022 EZGO Model Year	FY 2022	10-15	14 YRS	-	-	-	-	-	-	-	72,422
Yamaha Umax Bev Cart	2024 Model Year	-	10-15	15 YRS	-	-	-	-	-	-	-	32,587
5 Carts (#91-95)	2024 EZGO Model Year	FY 2009	10-15	15 YRS	-	-	-	-	-	-	-	77,991
FYE SUBTOTALS					469,236	126,576	74,794	-	56,950	727,556	301,949	281,639

[1] EQUIPED WITH A 100 GALLON DIESEL TANK FOR MAINTENANCE EQUIPMENT.

[2] NEW RIDING GREENS MOWER PLACED INTO SERVICE IN 2024. ASSUMES USEFUL LIFE OF 15 YEARS. REPLACEMENT COST ASSUMES 2.5% ANNUAL INFLATION.

WALKING GREENS MOWERS WILL NOT BE REPLACED. GREENS ARE PRIMARILY MOWED WITH A RIDING GREENS MOWER HAVING AN FY 39 REPLACEMENT.

[3] RANGE PICKER (2006 JOHN DEERE 4110 TRACTOR) WILL BE REPLACED BY 2021 JOHN DEERE GATOR (CURRENT BEVERAGE CART) AS PRIMARY PICKER.

THE 2006 JOHN DEERE 4110 WILL BE UTILIZED AS THE BACK UP RANGE PICKER UNTIL IT IS TAKEN OUT OF SERVICE. YAMAHA UMAX (2024) WILL SERVE AS THE BEVERAGE CART

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 planned again this year. It should also be noted from this analysis that projected cash production for fiscal years 2025-2029 appears to be sufficient to cover annual capital investment and profit sharing distributions of at least \$500,000 while still carrying an ending reserve above the minimum requirement of \$150,000. In fact, profit sharing distributions alone are reflected at an average five-year amount of just under \$575,000 for projected fiscal years 2025-2029. Please see the chart below for additional details.

SUMMARY CAPITAL PLAN FUNDING ANALYSIS - FLAGG CREEK GOLF COURSE FUND (FY 2025-2028)					
	2025	2026	2027	2028	2029
BUSINESS TYPE ACTIVITIES					
Beginning Cash Reserves	916,156	528,466	400,000	350,000	250,000
Net Cash Flow before Capital/Profit Sharing	649,736	550,000	575,000	575,000	575,000
Less Capital Outlays	(469,236)	(126,576)	(74,794)	-	(56,950)
Less Payment of Prior Profit Share Accrual	(568,190)	(551,890)	(550,206)	(675,000)	(518,050)
Ending Cash Reserves	528,466	400,000	350,000	250,000	250,000

Impact of Non-Reoccurring Capital Outlays 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 for the 2025 fiscal year could save approximately \$50,000. 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 estimated at 15-20 years.

CAPITAL IMPROVEMENT PLAN SUMMARIES CONTINUED...***Impact of Non-Reoccurring Capital Outlays on Operating Budgets 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 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. This rate adjustment is calculated by the City Engineer through biennial water rate studies – a study was recently completed that will affect the water rates for fiscal year 2025.

The most recent study was performed in the Spring of this year which concluded that a rate adjustment of 40 cents per thousand gallons was merited to recover our wholesale customer's 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). In addition, the City Engineer estimates that based on the water mains replaced through fiscal year 2024, the City saved approximately \$20,000 in maintenance costs in system. Based on the additional mains scheduled for replacement in budget year 2025, maintenance costs should be reduced by another \$10,000-\$15,000 bringing the annual savings to \$30,000-\$35,000.

Meter Replacement Projects– 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 replaced all the commercial meters in the last budget cycle (25% of system volume) and will implement a phased replacement of several hundred residential meters that are approaching end of life. The new meters register more flow and reduce unmetered non-revenue water in the system. The meter replacements coupled with the aggressive main replacement schedules are targeted to reduce water loss ratios by 1% over the next three years resulting in water purchase cost savings of \$30,000 annually for each 1% reduction.

CAPITAL IMPROVEMENT PLAN SUMMARIES CONTINUED...

Impact of Non-Reoccurring Capital Outlays on Operating Budgets Continued...

Police Vehicles – In the past, on average two patrol vehicles were being replaced annually – approximately a 3.5 year replacement cycle for the fleet. The City has now adopted a policy, through the capital planning process to replace only those vehicles exceeding the maximum mileage or useful asset life. Every effort is made to utilize federal and state forfeiture funds when appropriate as well, which helps reduces the burden on the general fund. Maintenance costs spiked in fiscal year 2024 as new vehicle purchases approved two years ago were significantly delayed by supply chain disruptions.

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2022 ACT	2023 ACT	2024 PROJ	2025 BUDG
MAINTENANCE - MOTOR VEHICLES	27,988	27,603	42,439	40,000
\$ CHANGE YEAR OVER YEAR	5,918	(385)	14,836	(2,439)
% CHANGE YEAR OVER YEAR	27%	-1%	54%	-6%

The City annually updates the 15-year replacement plan for police vehicles which details maintenance costs on each vehicle and sets forth the replacement schedules for the entire fleet over its useful life cycle of approximately 5 years. Hard caps on the age of each asset and mileage serve as the primary replacement criterion in the plan.

In addition, 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 noted 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	2022 ACT	2023 ACT	2024 PROJ	2025 BUDG
FUEL/OIL	1,137	1,145	1,000	1,300
VEHICLE MAINTENANCE	1,030	380	3,000	1,200
TOTAL VEHICLE OPERATING COSTS	2,167	1,525	4,000	2,500

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 of the capital replacement plan, 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.

CAPITAL IMPROVEMENT PLAN SUMMARIES CONTINUED...

Impact of Non-Reoccurring Capital Outlays on Operating Budgets Continued...

Public Works Equipment Continued – over the last two budget cycles, the City replaced end of life tractors and a sidewalk machine that represent significant safety issues and required an inefficient use of personnel and overtime costs to perform an acceptable level of service and program delivery to the community. Last year, the department replaced end of life walk behind mowers and the 34 year old Hi-Ranger boom truck which has been carrying significant annual maintenance costs. 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 help 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 non re-occurring 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 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 the payback and are being solicited at this time.





CITY OF COUNTRYSIDE 2025 ANNUAL BUDGET

GENERAL FUND - DETAILED REVENUES AND OTHER FUNDING SOURCES

ACCT NUMBER	ACCT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 FYTD	2024 FYE PROJ	2025 BUDGET
PROPERTY TAXES							
01-00-330-3301	TOWNSHIP ROAD & BRIDGE TAX	69,672	60,619	56,000	36,916	60,000	60,000
01-00-330-3303	PROPERTY TAX	-	5,505	-	-	-	-
TOTAL PROPERTY TAXES		69,672	66,124	56,000	36,916	60,000	60,000
SALES TAXES							
01-00-330-3440	STATE SALES TAX	7,961,518	7,915,657	7,825,974	6,806,206	8,160,101	8,050,000
01-00-330-3311	HOME RULE SALES TAX	2,896,931	2,883,882	2,892,921	2,358,444	2,859,663	2,855,000
TOTAL SALES TAXES		10,858,450	10,799,540	10,718,895	9,164,650	11,019,764	10,905,000
OTHER LOCAL TAXES							
01-00-310-3110	REAL ESTATE TRANSFER TAX	8,205	4,700	5,000	4,746	6,000	5,000
01-00-310-3130	ELECTRIC USE TAX	389,581	367,844	380,000	292,440	362,500	362,500
01-00-310-3140	VEHICLE FUEL TAX	343,522	384,577	340,000	327,460	400,000	400,000
01-00-310-3150	EATING AND DRINKING EST TAX	734,971	752,065	750,000	650,341	775,000	775,000
01-00-310-3182	FRANCHISE TAX	97,751	99,419	95,000	94,217	95,000	95,000
01-00-310-3183	SELF-STORAGE TAX	199,904	116,879	115,000	90,939	120,000	120,000
01-00-310-3185	RENTAL TAX	45,065	49,778	38,500	43,420	53,500	50,000
TOTAL OTHER LOCAL TAXES		1,818,998	1,775,262	1,723,500	1,503,561	1,812,000	1,807,500
LICENSES & PERMITS							
01-00-320-3210	BUSINESS LICENSES	106,783	164,972	103,000	153,655	155,000	155,000
01-00-320-3212	CONTRACTOR LICENSES	20,700	33,350	20,000	27,050	30,000	20,000
01-00-320-3213	ELEVATOR CERTIFICATES	4,200	4,125	4,000	3,975	4,000	4,000
01-00-320-3215	LIQUOR LICENSES	56,550	58,875	70,000	58,275	58,500	58,500
01-00-320-3217	VIDEO GAMING LICENSES	81,200	79,800	77,700	63,700	63,700	63,700
01-00-320-3250	BUILDING PERMITS	188,013	286,420	150,000	376,872	395,000	150,000
01-00-320-3252	BUILDING PERMIT ADMIN. FEES	250	550	1,000	150	500	250
01-00-380-3830	FEE IN LIEU OF SALES TAX	274,247	78,023	79,513	41,504	92,941	95,116
	PSYCIANS IMMEDIATE CARE	12,360					
	LA FITNESS	27,192					
	MAGIC NAILS - COUNTRYSIDE PLAZA	14,908					
	PHOENIX SALONS	15,484					
	SALVADOR SALON	1,514					
	INLAND - MAGIC NAILS	4,672					
	INLAND / A T I PHYSICAL THERAPY	12,236					
	H&R BLOCK	6,750					
TOTAL LICENSES & PERMITS		731,943	706,114	505,213	725,181	799,641	546,566
INTERGOVERNMENTAL REVENUES							
01-00-330-3320	STATE INCOME TAX	958,187	1,000,536	997,668	888,649	1,060,327	1,097,820
01-00-330-3325	STATE GAMING TAX	390,977	392,626	390,000	317,923	383,597	380,000
01-00-330-3451	STATE LOCAL USE TAX	241,266	265,339	263,220	202,680	257,956	270,796
01-00-330-3340	STATE REPLACEMENT TAX	12,986	17,023	12,500	10,642	12,660	9,019
01-00-330-3345	STATE CANNABIS EXCISE TAX	9,977	9,966	11,492	8,094	9,502	10,015
01-00-330-3350	STATE AUTO RENTAL TAX	43,608	39,679	40,000	50,997	55,000	40,000
01-00-330-3360	MUN TELECOMMUNICATIONS TAX	24,302	22,123	23,950	17,242	21,552	20,000
01-00-380-3853	GRANT REVENUE	450,754	464,548	66,850	33,872	35,000	26,850
	TOBACCO ENFORCEMENT	1,850					
	IDOT TRAFFIC SAFETY	25,000					
TOTAL INTERGOVERNMENTAL REVENUES		2,132,057	2,211,840	1,805,680	1,530,101	1,835,593	1,854,500



CITY OF COUNTRYSIDE 2025 ANNUAL BUDGET

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

ACCT NUMBER	ACCT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 FYTD	2024 FYE PROJ	2025 BUDGET
CITY-CHARGES FOR SERVICES							
01-00-341-3410	PROP MAINT INSPECTION FEE	100,170	67,500	80,000	98,445	105,000	67,500
01-00-341-3411	ELEVATOR INSPECTION SERVICES	-	-	-	-	-	-
01-00-341-3412	PLANNING & ZONING APPLICATION	9,976	10,887	5,500	4,185	5,500	5,500
01-00-341-3413	PLAN/ZBA PUBLICATION SERVICES	-	32	-	-	-	-
01-00-341-3415	ENGINEERING SERVICES	17,160	19,598	12,500	17,533	19,500	17,500
01-00-341-3416	INSPECTION/REVIEW SERVICES	10,949	35,349	12,500	20,363	25,000	20,000
01-00-341-3417	CRIMINAL BACKGROUND CHECKS	1,000	1,600	500	1,250	1,500	1,000
01-00-341-3420	POLICE SPECIAL SERVICES	14,259	12,518	8,000	15,030	18,030	12,500
TOTAL CITY-CHARGES FOR SERVICES		153,513	147,485	119,000	156,806	174,530	124,000
RECREATION-CHARGES FOR SERVICES							
01-00-347-3471	FLAGG CREEK OPERATIONS	122,711	115,162	50,000	125,000	125,000	150,000
TOTAL RECREATION-CHARGES FOR SERVICES		122,711	115,162	50,000	125,000	125,000	150,000
FINES AND FORFEITURES							
01-00-351-3511	COURT FINES	35,666	22,567	28,500	26,425	31,286	28,500
01-00-351-3513	LOCAL ORDINANCE FINES	100,493	108,808	85,000	118,445	121,997	100,000
01-00-351-3514	POLICE DUPLICATING SERVICES	3,990	3,392	2,750	2,170	3,100	3,000
01-00-351-3515	POLICE IMPOUND FEES	19,500	21,000	15,000	17,500	20,000	15,000
TOTAL FINES AND FORFEITURES		159,649	155,767	131,250	164,540	176,383	146,500
INVESTMENT INCOME							
01-00-380-3810	INTEREST INCOME	28,401	654,127	377,700	863,767	825,000	586,875
01-00-380-3880	INVESTMENT GAIN(LOSS)	5,022	-	-	-	-	-
TOTAL NET INVESTMENT INCOME		33,422	654,127	377,700	863,767	825,000	586,875
OTHER REVENUES							
01-00-380-3840	NON RESIDENT FINGERPRINT FEE	450	350	500	50	150	150
01-00-380-3845	IFBC TERMINAL RESERVE	118,872	(73,436)	-	-	53,909	-
01-00-380-3846	IRMA EXCESS RESERVES	-	-	-	-	-	-
01-00-380-3850	MISCELLANEOUS REVENUE	21,624	21,547	10,000	36,541	37,500	10,000
01-00-380-3856	DUI AGENCY	-	-	-	-	-	-
01-00-380-3858	TOWER RENTAL	38,498	38,441	40,842	34,049	40,842	58,586
	SBA LEASE DPW	42,086	-	-	-	-	-
	VERIZON MONOPOLE LEASE	16,500	-	-	-	-	-
01-00-380-3859	ADVERTISING	2,287	2,483	2,000	1,500	2,000	2,000
01-00-380-3860	VEST DONATION	-	-	-	-	-	-
TOTAL OTHER REVENUES		181,731	(10,615)	53,342	72,139	134,401	70,736
OTHER FINANCING SOURCES							
01-00-380-3820	SALE OF FIXED ASSETS	2,000	-	-	-	-	-
01-00-395-3990	BOND PROCEEDS	-	6,586,484	-	-	-	-
01-00-395-3999	OPERATING TRANSFER IN	145,000	158,500	180,000	-	185,000	140,000
TOTAL OTHER FINANCING SOURCES		147,000	6,744,984	180,000	-	185,000	140,000
TOTAL GENERAL FUND REVENUES		16,262,145	16,620,805	15,540,580	14,342,662	16,962,312	16,251,677
TOTAL GF REVENUES & OTHER FINANCING SOURCES		16,409,145	23,365,789	15,720,580	14,342,662	17,147,312	16,391,677

GENERAL FUND - DETAILED EXPENDITURES AND OTHER FINANCING USES

ACCT NUMBER	ACCT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 FYTD	2024 FYE PROJ	2025 BUDGET
LEGISLATION AND ADMINISTRATION							
01-01-411-4215	SALARIES PART-TIME	52,440	53,800	53,800	44,833	53,800	53,800
01-01-411-4220	SOCIAL SECURITY TAX	2,684	2,741	3,336	2,212	3,336	3,336
01-01-411-4225	MEDICARE TAX	628	641	780	517	780	780
01-01-411-4230	HEALTH INSURANCE	51,895	54,395	59,184	53,578	75,000	82,517
01-01-411-4235	OTHER INSURANCE	3,381	3,444	3,622	2,845	3,414	3,637
01-01-411-4260	IMRF	4,866	3,932	3,199	2,673	3,200	3,243
01-01-411-5610	CONFERENCE & TRAVEL	180	-	500	4,514	5,000	5,100
	ILLINOIS MUNICIPAL LEAGUE	500					
	WOMC ANN LEGISLATIVE UPDATE	4,600					
01-01-411-5630	TRAINING & MEETINGS	385	57	500	72	100	100
01-01-411-5650	SUBSCRIPTIONS	-	169	260	-	-	230
	DESPLAINES VALLEY NEWS	50					
	CRAINS CHICAGO	180					
01-01-411-5690	MEMBERSHIPS & LICENSES	11,545	11,295	11,955	11,908	11,995	12,240
	WEST CENTRAL MUNIC COUNCIL	10,950					
	METRO MAYORS CAUCUS DUES	265					
	ILLINOIS MUNICIPAL LEAGUE	775					
	CMAP	250					
01-01-411-6510	OFFICE SUPPLIES	42	44	500	28	50	100
01-01-411-9030	LIBRARY REIMBURSEMENT	13,854	13,493	14,000	12,418	15,910	16,000
01-01-411-9035	POOL REIMBURSEMENT	2,023	2,966	3,000	1,386	2,390	2,500
01-01-411-9040	SENIOR CITIZENS	109	(100)	1,000	(26)	500	600
	SENIOR TAXI 50/50 PROGRAM	100					
	MISC SENIOR PROGRAMS	500					
01-01-411-9050	NEWSLETTERS	17,430	14,503	20,000	14,802	19,400	20,000
	4 MAILINGS	20,000					
01-01-411-9060	DONATIONS	-	-	4,500	-	4,000	4,500
	COMMUNITY NURSE/OTHER	2,500					
	ROTARY SCHOLARSHIP	2,000					
01-01-411-9099	OTHER COMMUNITY RELATIONS	14,069	94,627	15,000	8,473	12,000	13,000
	SUSTAINABILITY PROGRAMS	5,000					
	SERVICE AWARDS	3,500					
	OTHER GIFTS/EVENT SUPPLIES	2,000					
	OTHER OFFICE/OPERATING SUPPLIES	1,500					
	OTHER COMMUNITY RELATIONS	1,000					
TOTAL LEGISLATIVE & ADMINISTRATION		175,530	256,005	195,136	160,235	210,875	221,683



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, Liz Saucedo 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 **Molly Rodriguez** 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 273 FOIA requests in 2023. 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 86 meetings in 2023. 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 staff are registered as Deputy Registrars with the Cook County Elections office. They 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	2023	2022
# Business Licenses	461	450
# Liquor Licenses	46	47
# Special Use/Special Event Permits	35	47
# Raffles Permits	3	1
# Garage Sale Permits	69	52
# Real Estate Transfers	103	54
# FOIA Requests	273	257
# Tree Program Applications Processed	73	66
# Library Reimbursements	150	147
# Pool Reimbursements	25	28
# New Voter Registrations	15	47
# Foreclosures	4	3
# Seniors registered for snow removal	266	258

CITY CLERK'S DEPARTMENT CONTINUED...

DEPARTMENTAL EXPENSES/INPUTS/STAFFING LEVELS	2022 ACT	2023 ACT	2024 PROJ	2025 BUDG
FULL TIME EMPLOYEES	3	3	3	3
PART TIME EMPLOYEES	-	-	-	-
TOTAL PERSONNEL COSTS (1)	233,837	239,588	253,507	265,566
ALL OTHER OPERATING COSTS	40,929	38,927	42,565	43,690
TOTAL DEPARTMENTAL EXPENSES	274,766	278,515	296,072	309,256
PERSONNEL COSTS PER CAPITA	36	37	39	41
TOTAL DEPARTMENTAL COSTS PER CAPITA	43	43	46	48

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



STRATEGIC INITIATIVES/GOALS/FOCUS AREAS	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/INCREASE FUNDING FOR REIMBURSEMENT PROGRAMS			
UTILIZE ELECTRONIC WORKFLOWS/PROCESSES TO STREAMLINE OPERATIONS			
ACHIEVE DEPARTMENTAL COST RECOVERY RATE OF AT LEAST 90% ANNUALLY			

CITY CLERK'S DEPARTMENT CONTINUED...

STRATEGIC GOALS/INITIATIVES 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. In the first year of the program, approximately 30 residents were served. In fiscal year 2024, that number grew to 116 families, which set a new standard for the program.

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2022 ACT	2023 ACT	2024 PROJ	2025 BUDG
NUMBER OF RESIDENTS SERVED	66	77	116	100
VALUE OF IN-KIND DONATIONS	\$2,640	\$3,080	\$4,640	\$4,000

- Sponsorships for the annual St. Patrick's Day Parade pay for expenses and 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 contribution varies based on the operating costs of the event, sponsorships, and other economic factors.

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2022 ACT	2023 ACT	2024 PROJ	2025 BUDG
INTERFAITH COMMUNITY PARTNERS	9,000			
BEDS PLUS	9,000			
VIOLET FOUNDATION		8,000		
SCOUTS TROOP NUMBER 69		8,000		
PILLARS COMMUNITY HEALTH			15,000	
TO BE DETERMINED (TBD)				17,500
TOTAL AMOUNT RAISED ANNUALLY	18,000	16,000	15,000	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.
- The City leverages intergovernmental agreements with other local jurisdictions to efficiently provide these high quality cost effective services to its residents.

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2022 ACT	2023 ACT	2024 PROJ	2025 BUDG
NUMBER OF LIBRARY REIMBURSEMENTS	135	147	150	155
PROGRAM EXPENSES - LIBRARY	13,854	13,493	15,910	16,000
NUMBER OF POOL REIMBURSEMENTS	22	28	25	27
PROGRAM EXPENSES - POOL	2,023	2,966	2,390	2,500
TOTAL REIMBURSEMENTS	15,476	16,459	18,300	18,500
INCREASE IN FUNDING YEAR OVER YEAR	2,473	983	1,841	200
% CHANGE	19%	6%	11%	1%

CITY CLERK'S DEPARTMENT CONTINUED...

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

- Aggressively marketed our electronic workflows and online payment portal integrations for water billing and permitting processes via the City's website, quarterly newsletters, the City's Facebook page, and through a new promotional program crediting water customers \$10 on their bill for new subscriptions.
- Electronic billings and payments have grown substantially since the initial implementation of these programs in fiscal 2021. The efficiencies achieved through these new automated/paperless processes have allowed staff to gain valuable time that it repurposes towards new strategic initiatives, projects, and events. Elevated growth goals are reflected again in the 2025 budget column below.

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2022 ACT	2023 ACT	2024 PROJ	2025 BUDG
PAPERLESS WATER BILLING ACCOUNTS	42%	50%	53%	55%
ELECTRONIC WATER BILLING PAYMENTS	52%	55%	58%	60%
ELECTRONIC PERMIT PAYMENTS	65%	70%	73%	75%

EXPRESSED AS A PERCENTAGE OF TOTAL ACCOUNTS/PAYMENTS

- In fiscal year 2023, the Clerk's Office reviewed our licensing fees relative to comparable communities and the overall departmental cost of regulation. Departmental revenues (primarily business license fees, liquor license fees, and gaming license fees) were increased substantially for that fiscal year where the department achieved a cost recovery rate above 100%. The recovery rate has appeared to stabilize around 90% based on the 2024 projection and 2025 budget.
- The department's goals is to maintain the cost recovery rate at 90%. Based on inflationary departmental costs, the department will have to review our fee structure at least every other year to maintain these cost recovery ratios. Please see the historical chart below with projection through the current budget cycle.

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2022 ACT	2023 ACT	2024 PROJ	2025 BUDG
DEPARTMENTAL REVENUES GENERATED	244,533	303,647	277,200	277,200
DEPARTMENTAL COSTS	274,766	278,515	296,072	309,256
DEPARTMENTAL COST RECOVERY RATE	89%	109%	94%	90%

NEW INITIATIVES/GOALS FOR FISCAL YEARS 2025-2027

Strategic Goal #2 – High Quality Community Service Delivery

- In conjunction with the Finance Department, implement integration with our cloud Enterprise Resource Planning (ERP) system and cloud based document repository.
- Within the next two budget cycles, expand automated workflows and electronic payment processing capabilities to streamline the annual business license renewal process and administration of our local restaurant tax.

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

ACCT NUMBER	ACCT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 FYTD	2024 FYE PROJ	2025 BUDGET
CITY CLERK							
01-01-412-4210	SALARIES FULL-TIME	155,375	163,651	177,950	106,088	132,157	164,435
01-01-412-4215	SALARIES PART-TIME	8,400	8,400	12,525	20,415	20,500	13,050
01-01-412-4217	OVERTIME	294	707	453	128	565	430
01-01-412-4218	BUYBACKS & OTHER BENEFITS	3,638	2,112	3,574	19,984	20,465	4,123
01-01-412-4220	SOCIAL SECURITY TAX	10,137	10,491	12,059	8,743	10,737	11,286
01-01-412-4225	MEDICARE TAX	2,371	2,454	2,820	2,045	2,511	2,640
01-01-412-4230	HEALTH INSURANCE	29,698	31,144	33,869	37,127	49,380	51,806
01-01-412-4235	OTHER INSURANCE	2,996	3,070	3,852	3,005	3,360	4,243
01-01-412-4250	EMPLOYEE ASSISTANCE PROGRAM	53	53	52	-	53	53
01-01-412-4260	IMRF	20,876	17,508	15,459	10,844	13,779	13,500
01-01-412-5120	MAINTENANCE-EQUIPMENT	-	-	500	-	500	500
	COPIER SERVICE	500					
01-01-412-5610	CONFERENCE & TRAVEL	2,632	1,601	4,300	1,300	2,700	4,300
	MCI ACADEMY - BLOOMINGTON	1,500					
	CIMC TRAINING	500					
	IMC - CONFERENCE	2,300					
01-01-412-5630	TRAINING & MEETINGS	378	401	500	761	775	500
	FOR DEPT EMPLOYEES	500					
01-01-412-5650	SUBSCRIPTIONS	15	20	100	19	20	20
01-01-412-5670	TUITION REIMBURSEMENT	-	-	-	-	-	-
01-01-412-5690	MEMBERSHIPS & LICENSES	535	354	580	720	720	720
	NOTARY	190					
	IMC - 2	310					
	MCI - 2	80					
	SAM'S CLUB ANNUAL	50					
	S.W. CLERK'S ASSOCIATION	90					
01-01-412-5810	LEGAL NOTICES/NEWS PUBLICATION	10,896	8,790	8,000	3,690	8,500	8,500
	CODE SUPPLEMENTS	2,000					
	LEGAL ADS OR NOTICES	6,500					
01-01-412-5850	LICENSE APPLICATION FEE	-	-	-	-	-	-
01-01-412-5890	CONTRACTUAL/CONSULTING SERV	14,000	12,248	15,450	14,007	15,000	14,300
	TRANSCRIPTIONIST	12,000					
	POSTAGE LEASE	2,300					
01-01-412-6510	OFFICE SUPPLIES	4,079	6,300	6,500	4,297	6,000	6,500
	CLERK'S DEPARTMENT	3,150					
	DEPARTMENTS SHARED	3,350					
01-01-412-6520	OPERATING SUPPLIES	8,394	9,213	5,050	8,086	8,350	8,350
	1ST AID KIT MAINTENANCE	350					
	MINUTE BOOKS	500					
	PAPER/TONER/INK	2,500					
	POSTAGE SUPPLIES	500					
	LETTERHEAD/BUSINESS CARDS	2,500					
	STATUTE BOOKS	500					
	VENDOR STICKERS	1,500					
01-01-412-8010	OPERATING CAPITAL	-	-	-	-	-	-
TOTAL CITY CLERK		274,766	278,515	303,593	241,258	296,072	309,256

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, 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. **The full time employee count for Finance reflects 1 FT allocation to the Water Fund.**



DEPARTMENTAL EXPENSES/INPUTS/STAFFING LEVELS	2022 ACT	2023 ACT	2024 PROJ	2025 BUDG
FULL TIME EMPLOYEES	2	2	2	2
PART TIME EMPLOYEES	1	1	1	1
TOTAL PERSONNEL COSTS	274,837	304,420	308,408	325,299
ALL OTHER OPERATING COSTS	44,513	48,740	58,166	64,236
TOTAL DEPARTMENTAL EXPENSES	319,350	353,160	366,574	389,535
PERSONNEL COSTS PER CAPITA	43	47	48	51
TOTAL DEPARTMENTAL COSTS PER CAPITA	50	55	57	61

STRATEGIC INITIATIVES/GOALS/FOCUS AREAS	EFFICIENT AND TRANSPARENT 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 ANNUAL INFRASTRUCTURE INVESTMENT	✓	✓	✓	✓
FUND ALL OPERATIONS, PENSION FUNDING, AND DEBT SERVICE WITHOUT A PROPERTY TAX EXTENSION	✓	✓	✓	
ACTIVELY MANAGE AND REDUCE CITY'S DEBT BURDEN - ACHIEVE 100% FUNDED POLICE PENSION PLAN BY FYE		✓	✓	
MAINTAIN SIGNIFICANTLY HIGH LEVELS OF FINANCIAL/ BUDGETARY FLEXIBILITY AND RESERVE LEVELS	✓	✓	✓	
FACILITATE GROWTH AND DIVERSIFICATION OF TAX BASE THROUGH TARGETED COMMUNITY DEVELOPMENT ACTIVITIES		✓	✓	
PROMOTE CONTINUED PARTICIPATION IN GOVERNMENTAL BEST PRACTICES	✓	✓	✓	✓

STRATEGIC GOALS/INITIATIVES 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 17th consecutive year (FY 2023 audit). The department's goal is to limit the number of reviewer comments to 5 or less.

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2022 ACT	2023 ACT	2024 PROJ	2025 BUDG
# OF REVIEWER COMMENTS ADDRESSED	8	5	4	3

- 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	2022 ACT	2023 ACT	2024 PROJ	2025 BUDG
AUDITOR'S ADJUSTING ENTRIES (CITY AND FCGC)	-	-	-	-
MANAGEMENT LETTER COMMENTS	-	-	-	-

- The department received the Distinguished Budget Award from the GFOA for the 8th consecutive year relative to the 2024 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	2022 ACT	2023 ACT	2024 PROJ	2025 BUDG
# OF REVIEWER COMMENTS ADDRESSED	7	5	1	3
% OF TOTAL RATINGS IN THE "OUTSTANDING" CATEGORY	26.44%	6.75%	31.82%	30.00%

- 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. Increased conference/travel and training budget to enhance professional growth.

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2022 ACT	2023 ACT	2024 PROJ	2025 BUDG
CPE CREDITS REQUIRED	15	15	15	15
CPE CREDITS EARNED	16	17	22	20
ENGAGEMENT CREDITS REQUIRED	3	3	3	3
ENGAGEMENT CREDITS EARNED	4	5	5	5

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 program has been expanded into several new commercial areas over the past five years. This growth demonstrates effective protection over the City's economic base – particularly the sales tax base which, historically supports over 68% of operating fund expenses.

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2022 ACT	2023 ACT	2024 PROJ	2025 BUDG
FEE IN LIEU OF TAXES	274,247	78,122	92,941	95,116

STRATEGIC GOALS/INITIATIVES AND PERFORMANCE INDICATORS CONTINUED...

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

- In structuring the 2025 budget, the City committed to just over \$2.1 million in capital investment in the Capital Projects Fund (government funds). Investments in the Capital Fund consist primarily of infrastructure investment (over \$1.16 million), \$283K in vehicle, equipment, and software investment for the police department, and another \$190,000 for vehicle and equipment replacements for the public works department.
- With respect to the City's proprietary funds, the City committed to just over \$1.15 million in water main replacement projects in the Water Fund. This continued main replacement plan coupled with strategic meter replacement programs are designed, in conjunction with other processes, to improve the fund's loss ratios by at least 1% annually over the next three years – saving the fund over \$30,000 a year in wholesale water purchase costs. See historical, projected, and budgeted investment below.

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2022 ACT	2023 ACT	2024 PROJ	2025 BUDG
NET CAPITAL INVESTMENT-GOVT FUNDS	1,020,851	2,633,444	1,495,305	2,119,627
NET CAPITAL INVESTMENT-PROPRIETARY	2,038,223	1,176,554	1,710,305	1,150,000
LESS CAPITAL GRANTS	(165,696)	(800,603)	(85,922)	(502,000)
NET CAPITAL CITY INVESTMENT-TOTAL	2,893,378	3,009,395	3,119,688	2,767,627

- 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 self directs a portfolio of fixed income securities designed to outperform professionally managed accounts and benchmarks annually – see results below.

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2022 ACT	2023 ACT	2024 PROJ	2025 BUDG
INVESTMENT RETURNS: CITY'S SELF DIRECTED PORTFOLIO	-3.41%	-0.19%	6.27%	3.98%
INVESTMENT RETURNS: IMET 1-3 YEAR FUND	-4.44%	1.15%	4.73%	3.00%
INVESTMENT RETURNS: BARCLAYS 1-3 YEAR GOVT INDEX	-3.53%	0.98%	4.50%	3.25%
OUTPERFORMANCE TO BEST INDEX (IN BASIS POINTS)	0.12%	-1.34%	1.54%	0.73%
OUTPERFORMANCE TO BEST INDEX (IN ADD'L INCOME)	9,989	(111,545)	142,450	68,000

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

- For the 9th 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 7th lowest in Cook County out of a total of 135 jurisdictions. Management of the tax rate/burden further facilitates new business development and private investment in the City.

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2022 ACT	2023 ACT	2024 PROJ	2025 BUDG
PROPERTY TAX REVENUE	-	-	-	-

STRATEGIC GOALS/INITIATIVES AND PERFORMANCE INDICATORS CONTINUED...

- Over the last ten budget cycles, the City has maintained strong investment grade ratings of AA and Aa2 by Standard and Poor's Global Ratings (S&P) and Moody's Investors Service respectively. In confirming their ratings, the agencies frequently cite 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 their ratings.
- For fiscal years, 2022 and 2023 the City was able to post consecutive General Fund surpluses after creating over \$1 million dollars in excess reserves in the Capital Fund.
- In fiscal year 2023, the City issued pension funding bonds and contributed \$6.6 million in proceeds to the police pension fund. The City also contributed an additional \$2.5 million in surplus from the general fund to the police pension fund as well in that fiscal year.
- In fiscal year 2024, the General Fund produced a preliminary surplus of \$4 million – the City Council elected to close out the surplus with a \$1.75 million transfer to the Capital Fund as an excess reserve, and to contribute an additional \$2.2 million as an excess contribution to the police pension fund. See General Fund historical, projected, and budgeted operating performance below along with ending cash reserves (as a percentage of the budget).

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2022 ACT	2023 ACT	2024 PROJ	2025 BUDG
GENERAL FUND SURPLUS (DEFICIT)	82,298	102,539	-	-
ENDING GENERAL FUND CASH/INVESTMENTS	8,644,348	9,661,001	10,842,000	10,842,000
CASH/INVESTMENTS AS % OF OPERATING BUDGET	62%	69%	70%	66%

- The fiscal year 2025 general fund budget is balanced after the provision of an excess police pension fund contribution in the amount of just under \$2.2 million. Two years ago the City Council approved an accelerated police pension funding model that, among other things, sought to fully fund the police pension plan by 2025 and also included a capital funding overlay that created over \$4.2 million in reserves in the capital fund.
- This reserve is projected to fund the five-year capital plan without a general fund transfer that has been historically made to cover annual capital projects. This maximizes flexibility in the General Fund and hence allows support for full funding of the City's pension plans - further strengthening the financial position of the City and fulfilling strategic objectives. See the funding progress of the funds below.

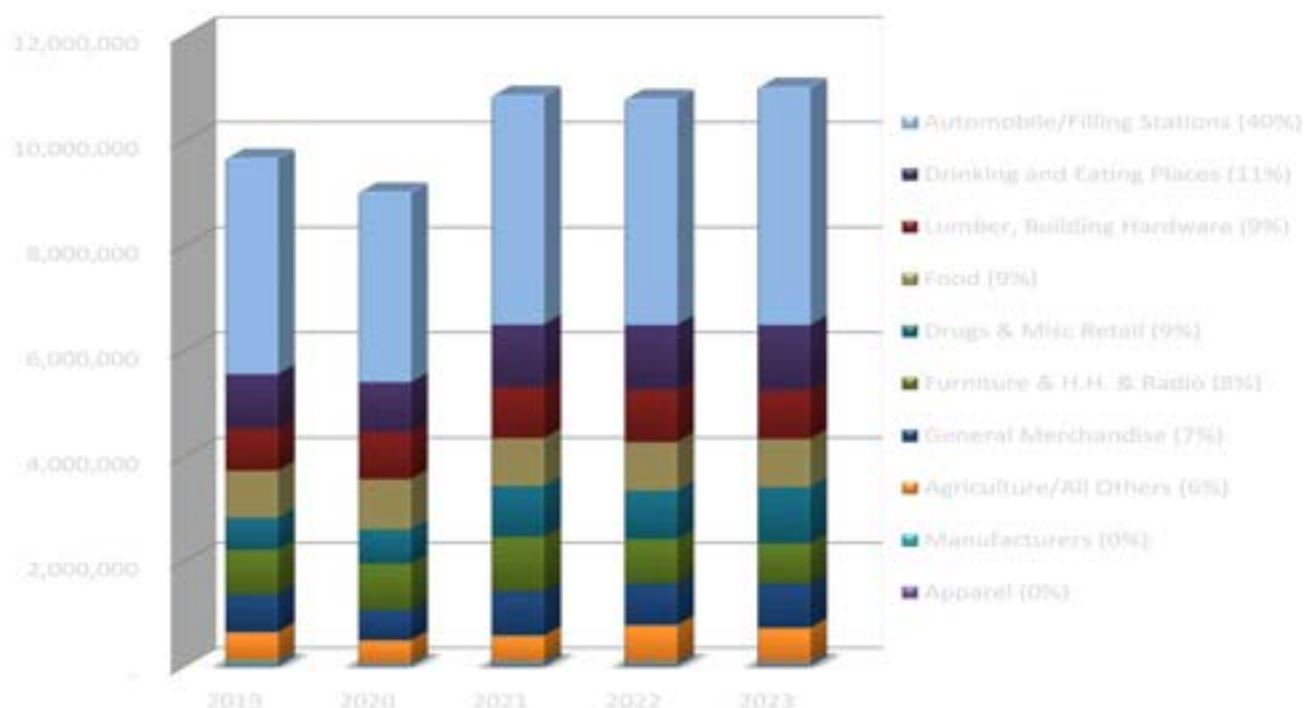
PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2022 ACT	2023 ACT	2024 PROJ	2025 BUDG
EMPLOYER CONTRIBUTIONS (IMRF PENSION PLAN)	326,214	301,467	227,361	228,824
PLAN FUNDED STATUS (IMRF PENSION)	109%	88%	88%	86%
EMPLOYER CONTRIBUTIONS (POLICE PENSION PLAN) (1)	2,788,425	10,446,906	2,384,445	2,718,328
PLAN FUNDED STATUS (POLICE PENSION)	64%	92%	92%	98%

(1) IMPLEMENTED ACCELERATED FUNDING PLAN AND ISSUED PENSION OBLIGATION BONDS (FY 2023).

- Continued facilitating strong revenue diversification trends in the General Fund including sector/industry code diversification within the sales tax base.

STRATEGIC GOALS/INITIATIVES AND PERFORMANCE INDICATORS CONTINUED...

- Recent trends are favorable away from the tight concentration in auto dealers/fueling stations into other sectors such as Drinking and Eating Places, which has also fueled significant growth in restaurant taxes in the General Fund.
- Continued diversification trends have also 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. See the breakout by industry code for the City's sales tax base below.



NEW INITIATIVES/GOALS FOR FISCAL YEARS 2025-2027

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

- Digitize restaurant tax form workflows in the following budget cycle and obtain at least a 35% online conversion rate in the initial year of implementation.
- Submit 2025 Budget Document for the Distinguish Budget Award Program and obtain the award for the 9th consecutive year. File for and obtain the Certificate of Achievement for Financial Reporting from the GFOA for the 18th consecutive year relative to the fiscal year 2024 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. Post incentive revenues are targeted at \$750,000 annually.

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

ACCT NUMBER	ACCT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 FYTD	2024 FYE PROJ	2025 BUDGET
FINANCE DEPARTMENT							
01-01-413-4210	SALARIES FULL-TIME	176,906	195,127	197,623	161,966	197,623	206,335
01-01-413-4215	SALARIES PART-TIME	17,960	19,918	23,303	17,518	20,350	24,422
01-01-413-4217	OVERTIME	-	-	-	-	-	-
01-01-413-4218	BUYBACKS & OTHER BENEFITS	5,839	5,942	5,684	5,684	5,684	5,931
01-01-413-4220	SOCIAL SECURITY TAX	12,006	13,043	14,050	10,990	13,887	14,675
01-01-413-4225	MEDICARE TAX	2,771	3,087	3,286	2,570	3,286	3,432
01-01-413-4230	HEALTH INSURANCE	36,552	46,377	49,675	41,209	49,675	51,943
01-01-413-4235	OTHER INSURANCE	2,729	3,444	3,622	2,845	3,622	3,637
01-01-413-4250	EMPLOYEE ASSISTANCE PROGRAM	53	53	52	-	53	53
01-01-413-4260	IMRF	20,022	17,429	14,228	11,489	14,228	14,871
01-01-413-5310	AUDITING	21,500	22,147	22,811	28,802	24,977	28,696
	85% OF COST (10%WATER/5%SEWER)	28,696					
01-01-413-5610	CONFERENCE & TRAVEL	175	2,461	4,000	2,920	4,000	4,350
	GFOA ANNUAL CONF - FIN DIRECTOR	2,850					
	IGFOA OR OTHER	1,500					
01-01-413-5630	TRAINING & MEETINGS	988	584	2,000	444	600	2,000
	IFBC MTGS/EXCEL TRAINING/OTHER	2,000					
01-01-413-5650	SUBSCRIPTIONS	-	-	500	28	250	500
	VARIOUS GFOA PUBLICATIONS	500					
01-01-413-5690	MEMBERSHIPS & LICENSES	1,290	825	1,290	669	1,290	1,290
	AICPA - G PAUL	295					
	GFOA CITY MEMBERSHIP	345					
	ILGFOA - 2 STAFF	200					
	CFA INSTITUTE & CHICAGO SOCIETY	450					
01-01-413-5810	LEGAL NOTICES/NEWS PUBLICATIONS	1,040	-	1,250	1,040	1,250	1,250
01-01-413-5890	CONTRACTUAL/CONSULTING SERV	-	-	-	-	-	-
01-01-413-6510	OFFICE SUPPLIES	742	1,133	1,150	518	1,130	1,150
01-01-413-6515	BANK FEES	10,043	10,502	9,750	11,103	12,700	12,850
	ACCOUNT ANALYSIS FEES	11,000					
	PAYING AGENT FEES	1,850					
01-01-413-6516	CREDIT CARD PROCESSING FEES	6,537	8,079	8,250	8,077	8,469	8,650
01-01-413-6520	OPERATING SUPPLIES	1,917	3,009	3,000	1,547	3,500	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	281	-	300	-	-	-
TOTAL FINANCE DEPARTMENT		319,351	353,160	365,824	309,418	366,574	389,535





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

ACCT NUMBER	ACCT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 FYTD	2024 FYE PROJ	2025 BUDGET
FINANCE DEPT - OTHER FINANCING USES							
01-01-413-9550	PRINCIPAL-BONDS	1,335,000	1,990,000	1,800,000	1,800,000	1,800,000	1,855,000
	SERIES 2018 BONDS	330,000					
	SERIES 2021B BONDS	1,075,000					
	SERIES 2022A BONDS	450,000					
01-01-413-9560	INTEREST-BONDS	1,061,883	1,222,793	1,410,454	1,410,454	1,410,454	1,358,923
	SERIES 2017 BONDS	362,500					
	SERIES 2018 BONDS	326,835					
	SERIES 2021A BONDS	158,000					
	SERIES 2021B BONDS	144,965					
	SERIES 2022A BONDS	224,748					
	SERIES 2022B BONDS	141,875					
01-01-413-9595	OPERATING TRANSFER OUT	2,053,193	66,933	66,933	64,371	66,933	66,933
	COMMERCIAL TIF - 10% (INC TAXES)	55,522					
	55TH ST TIF - 10% (INC TAXES)	8,879					
TOTAL FINANCE DEPT - OTHER FINANCING USES		4,450,076	3,279,725	3,277,387	3,274,825	3,277,387	3,280,856



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

ACCT NUMBER	ACCT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 FYTD	2024 FYE PROJ	2025 BUDGET
BOARD OF POLICE & FIRE COMMISSION							
01-01-414-4215	SALARIES PART-TIME	1,082	680	937	1,133	1,133	937
01-01-414-4220	SOCIAL SECURITY TAX	67	42	58	70	70	58
01-01-414-4225	MEDICARE TAX	16	10	14	16	16	14
01-01-414-4230	HEALTH INSURANCE	-	-	-	-	-	-
01-01-414-4260	IMRF	-	-	-	-	-	-
01-01-414-5330	LEGAL	7,230	1,275	-	2,070	2,250	1,000
01-01-414-5810	CONFERENCE & TRAVEL	164	174	500	-	500	500
01-01-414-5830	TRAINING & MEETINGS	2,127	1,000	2,250	-	1,000	1,000
01-01-414-5890	MEMBERSHIPS & LICENSES	375	375	375	400	400	400
01-01-414-5810	LEGAL NOTICES/NEWS PUBLICATION	-	-	-	844	850	500
01-01-414-5890	CONTRACTUAL/CONSULTING SERV	1,804	348	5,000	8,952	8,952	2,335
	WRITTEN EXAMINATIONS	1,178					
	PSYCH EVALUATIONS	575					
	POLYGRAPHS	175					
	PHYSICALS/DRUG TESTING	407					
01-01-414-6510	OFFICE SUPPLIES	1,462	772	1,500	382	500	1,000
TOTAL BOARD OF POLICE & FIRE COMM		14,326	4,675	10,634	13,869	15,671	7,744
PLANNING & ZONING							
01-01-415-4215	SALARIES PART-TIME	5,325	3,965	5,686	2,853	3,904	5,686
01-01-415-4220	SOCIAL SECURITY TAX	330	245	353	177	242	353
01-01-415-4225	MEDICARE TAX	77	57	82	41	57	82
01-01-415-5320	ENGINEERING	-	-	-	-	-	-
01-01-415-5330	LEGAL	16,354	23,975	20,000	17,163	20,000	20,625
	TRESSLER	20,625					
01-01-415-5630	TRAINING & MEETINGS	-	-	750	113	750	750
	AICP TRAINING	750					
01-01-415-5690	MEMBERSHIPS & LICENSES	-	1,981	1,000	226	1,000	1,000
	PLANNING COMMISSIONER'S JOURNAL	775					
	OTHER	225					
01-01-415-5810	LEGAL NOTICES/NEWS PUBLICATION	-	-	-	-	-	-
01-01-415-5890	CONTRACTUAL/CONSULTING SERV	17,848	62,152	46,495	39,231	46,495	-
01-01-415-6510	OFFICE SUPPLIES	94	-	-	-	-	-
TOTAL PLANNING & ZONING		40,028	92,365	74,366	59,803	72,448	28,496



CITY ADMINISTRATION DEPARTMENT

This office is comprised of 2 full-time employees; the 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.



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. 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	23	51
Dental Insurance	27	53
Life Insurance	54	
Flexible Spending	4	
457 Plan	20	
TOTAL	128	104

The City belongs to the Intergovernmental Personnel Benefit Cooperative (IPBC) - a cooperative established by units of local government in Illinois to administer the personnel benefit programs offered by the participating members. The IPBC acts as a public entity risk pool to 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 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.

Over all, the City is within the IRMA target of 14 claims. However, the police department exceeded their target claims by 2. This relates to the auto physical damage which also exceeded its target by 2 as well. Not all the accidents were the fault of the officers. Property damage also exceeded the target by 1. This category includes damage done to public property by individuals, not employees. This category therefore is hard to control.

The claim information is used to help management direct training resources to areas/departments which have higher risks. For example, defensive driver training will be recommended in the upcoming year for the police department.

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.

CLAIM FREQUENCY (BY DEPARTMENT)

DEPARTMENT	IRMA TARGET	2023	2022
Administration	0	1	0
Police	4	6	7
Public Works	9	3	4
Recreation (Golf Course)	1	1	1
TOTAL	14	11	12

CLAIM FREQUENCY (BY TYPE OF CLAIM)

CLAIM TYPE	IRMA TARGET	2023	2022
Auto Liability	1	1	1
Auto Physical Damage	2	3	4
General Liability	3	2	0
Property Damage	3	2	4
Workers Compensation	5	3	3
TOTAL	14	11	12



SERVICE AWARDS FOR 2023

EMPLOYEE	DEPARTMENT	YEARS OF SERVICE
Darrell DuRell	Police	20
Nate McDonald	Police	20
Tim Wherry	Police	20
Joe Ford	Police	10
Maria Gonzalez	Police	10
Liz Saucedo	Clerk	10
Kevin Cerny	Police	5
Connor Rinehart	Police	5
Rich Trent	Comm. Dev.	5
Rich Richter	Public Works	5
Kelly Keach	Finance	5



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, capital plans, 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. This year's guest speakers included Illinois Senator Mike Porfiro, State Senate Minority Leader John Curran, Dr. Khaled Asi, and US Congressman Sean Casten (pictured below).



Active August

Active August is a program developed to get the employees both physically and mentally active. Employees are given an opportunity to golf, bowl, take a hike, play bags, or do a craft.



CITY ADMINISTRATION DEPARTMENT CONTINUED...

DEPARTMENTAL EXPENSES/INPUTS/STAFFING LEVELS	2022 ACT	2023 ACT	2024 PROJ	2025 BUDG
FULL TIME EMPLOYEES	2	2	2	2
PART TIME EMPLOYEES	-	-	-	-
TOTAL PERSONNEL COSTS (1) (2)	3,246,084	10,915,921	2,805,830	3,160,751
ALL OTHER OPERATING COSTS	1,157,255	1,196,642	1,027,466	1,117,667
TOTAL DEPARTMENTAL EXPENSES	4,403,339	12,112,563	3,833,296	4,278,418
PERSONNEL COSTS PER CAPITA	506	1,700	437	492
TOTAL DEPARTMENTAL COSTS PER CAPITA	686	1,887	597	666

(1) INCLUSIVE OF ALL BENEFITS AND EMPLOYER'S CONTRIBUTION TO PENSION PLANS (IMRF AND POLICE PENSION).
(2) BEGAN IMPLEMENTATION OF ACCELERATED POLICE PENSION FUNDING PLAN IN FISCAL YR 2023.

STRATEGIC INITIATIVES/GOALS/FOCUS AREAS	PROMOTE PUBLIC HEALTH / SAFETY / EFFICIENT AND TRANSPARENT OPERATIONS	ECONOMIC RESOURCE MANAGEMENT	FINANCIAL SUSTAINABILITY / PRUDENT FINANCIAL MANAGEMENT	LONG TERM CAPITAL PLANNING / STEWARDSHIP OF CAPITAL ASSETS
DEVELOP EXECUTIVE SAFETY COMMITTEE/PERFORM QUARTERLY LOSS/SAFETY REVIEWS WITH DEPARTMENTS AND IMPLEMENT IRMA'S MANAGEMENT ASSESSMENT PROGRAM GUIDELINES WITHIN NEXT 12 MONTHS				
OUTPERFORM IRMA RISK POOL TARGETS RELATIVE TO WORKERS' COMPENSATION AND LIABILITY CLAIMS				
UTILIZE COFFE WITH THE MAYOR FORUM TO DISCUSS PROGRAMS, SERVICES, COMMUNITY DEVELOPMENT AND RELATED FUNDING LEVELS WITH CITY STAKEHOLDERS				
EXECUTE SIXTEEN STRATEGIC SUSTAINABILITY INITIATIVES IN THE SUSTAINABILITY PLAN IN THIS BUDGET CYCLE				
RETAIN GREEN POWER COMMUNITY PARTNER CERTIFICATION FROM THE US EPA				
CREATE NEW MARKETING/ADVERTISING PLAN IN CONJUNCTION WITH CAR DEALERSHIPS TO FURTHER LEVERAGE AUTO SECTOR ASSETS IN THE CITY				
COLLABORATE WITH IDOT ON MAJOR TRANSPORTATION ENHANCEMENT PROJECTS WITHIN THE CITY - LEVERAGE GRANT FUNDING TO SUPPLEMENT LOCAL CONTRIBUTIONS				
MONITOR POLICE PENSION FUND TO ACHIEVE 100% FUNDING BY FISCAL YEAR END 2025				
FINALIZE RDA(S) AND FACILITATE CONSTRUCTION COMMENCEMENT ON KEY PROPOSED DEVELOPMENTS BY 2025 - SIGNIFICANTLY GROWING THE TAX BASE IN THE CITY				

CITY ADMINISTRATION DEPARTMENT CONTINUED...

STRATEGIC GOALS/INITIATIVES AND PERFORMANCE INDICATORS

Strategic Goal #1 – Promote Public Health and Safety; Goal #3 – Efficient and Transparent Operations

- Develop Executive Safety Committee in conjunction with all City Department Heads. Conduct quarterly reviews of claims, incident reports, corrective action plans, training, and safety programs to reduce and mitigate losses.
- Continue amending Standard Operating Procedures (SOPs) and policies regarding tactical training, use of force/de-escalation, vehicle pursuits, sidewalk, tree/right of way, and work zone safety programs/policies in conjunction with the Police and Public Works Departments in the current year.
- Implemented all Administration, Police Department, and Public Works "high risk" mitigation and safety plans in the prior year with "moderate risk" plans to be implemented in the current year.
- Utilize effective policies, procedures, and training to outperform risk management claims targets.

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2022 ACT	2023 ACT	2024 PROJ	2025 BUDG
WORKERS' COMPENSATION CLAIMS	3	3	3	3
LIABILITY CLAIMS	9	8	7	6
TOTAL CLAIMS	12	11	10	9
IRMA RISK POOL CLAIMS TARGET	15	15	15	14
(POSITIVE) / NEGATIVE VARIANCE TO TARGET	(3)	(4)	(5)	(5)

- Maintain and strengthen relationships with community service providers by supporting their operations and partnering to provide services or acquire resources for the community. In conjunction with Elected Officials and the Clerk's Office – sustained operating budgets for reimbursement programs and developed new partnership with Western Springs for the provision of park district offerings.

Strategic Goal #3 – Efficient and Transparent Operations

- Organized four Coffee with the Mayor events. This year's guest speakers included a partner presentation from Houseal Levine (John Houseal), Illinois Senator Mike Porfiro, State Senate Minority Leader John Curran, Dr. Khaled Asi, and US Congressman Sean Casten.
- Mr. Houseal and City elected officials leveraged this platform, in conjunction with the Comprehensive Plan Steering Committee, Business and Community Visioning Workshops, to discuss issues, opportunities, and funding mechanisms required to achieve the desired outcomes for the community.
- During the current budget cycle, the City Council approved the final Comprehensive Plan 2040.
- Police Chief Paul Klimek attended two different forums during this budget cycle. The presentations covered the mutual aid programs administered with other local agencies – 5th District Special Weapons and Tactics Team (SWAT), Suburban Major Accident Reconstruction Team (SMART), South Suburban Major Crimes Task Force (SSMCTF), and Illinois Law Enforcement Alarm System (ILEAS).



CITY ADMINISTRATION DEPARTMENT CONTINUED...

STRATEGIC GOALS/INITIATIVES AND PERFORMANCE INDICATORS CONTINUED...

- 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.

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2022 ACT	2023 ACT	2024 PROJ	2025 BUDG
CITY FACEBOOK POSTS - "LIKED"	339	350	400	400
E-BLASTS	165	55	75	75
WEBSITE POSTS	24	24	30	30
NEWSLETTER ARTICLES WRITTEN	23	16	24	25
PROJECT UPDATES/PRESENTATIONS	5	2	5	5

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

- Sustainability has become a top priority for the City Council. The Mayor created a Sustainability Committee two years ago - of which this office serves as its staff liaison. During the prior year, the committee met three times to develop annual initiatives from the sustainability plan. The plan sets out initiatives for the upcoming year, the next 24 months, and the future.

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2022 ACT	2023 ACT	2024 PROJ	2025 BUDG
SUTAINABILITY COMMITTEE MEETINGS	4	3	2	2
SUTAINABILITY INITIATIVES IMPLEMENTED	5	7	5	5
HYBRID VEHICLES IN INVENTORY	2	4	4	5



CITY ADMINISTRATION DEPARTMENT CONTINUED...

STRATEGIC GOALS/INITIATIVES AND PERFORMANCE INDICATORS CONTINUED...

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

- The City requested and budgeted 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.
- Leverage partnership with IDOT to continue to develop an active transportation system that incorporates additional interconnected multi-use paths and sidewalks.
- Incorporated design engineering funding from local funds for several different projects in various phases in the current budget cycle. Sought and secured additional grant funding for the local share of IDOT improvements on Joliet Road that will help connect the loop of paths around the City.
- Additional design engineering on these phased projects is estimated to continue within the next three budget cycles.

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.
- Continue monitoring implementation of accelerated pension funding model to achieve fully funded plans by the end of the current budget cycle. Built in excess surplus general fund contributions to the police pension plan over the last two budget cycles.

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2022 ACT	2023 ACT	2024 PROJ	2025 BUDG
EMPLOYER CONTRIBUTIONS (IMRF PENSION PLAN)	326,214	275,966	241,502	206,568
PLAN FUNDED STATUS (IMRF PENSION)	89%	88%	86%	88%
EMPLOYER CONTRIBUTIONS (POLICE PENSION PLAN) (1)	2,788,426	10,449,756	2,384,445	2,718,328
PLAN FUNDED STATUS (POLICE PENSION)	64%	92%	95%	98%

(1) IMPLEMENTED ACCELERATED FUNDING PLAN AND ISSUED PENSION OBLIGATION BONDS (FY 2023).

- Continue to maintain budgetary flexibility through the use of accumulated capital reserves.
- Long term projections and calculations assume that the forward 5-year capital plan can be sustained from existing levels of reserves.
- Given the sufficiency of these reserves, the general fund will continue to show significant financial flexibility including the ability to use surpluses to cover strategic priorities.

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

ACCT NUMBER	ACCT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 FYTD	2024 FYE PROJ	2025 BUDGET
GENERAL ADMINISTRATION							
01-01-416-4210	SALARIES FULL-TIME	289,761	296,606	315,524	213,613	263,717	277,515
01-01-416-4215	SALARIES PART-TIME	-	-	-	-	-	-
01-01-416-4218	BUYBACKS & OTHER BENEFITS	5,066	5,447	6,520	3,418	3,418	4,539
01-01-416-4220	SOCIAL SECURITY TAX	16,536	16,837	17,839	11,645	14,782	14,942
01-01-416-4225	MEDICARE TAX	4,165	4,278	4,670	3,077	3,823	4,098
01-01-416-4230	HEALTH INSURANCE	37,616	38,242	41,557	31,982	41,734	40,556
01-01-416-4231	RETIREE INS ALLOWANCE	62,650	71,450	69,000	55,500	66,200	72,000
	ERNE MILLAP	4,800					
	BRIAN COZEN	4,800					
	MARK BATTAGLIA	4,800					
	JIM ESSIG	4,800					
	RONNIE POHLE	4,800					
	JOHN WILLIAMS	4,800					
	MARK BOBYSUD	4,800					
	KEN GOLUSKA	4,800					
	TONY BOYD	4,800					
	JOHN ANDREE	4,800					
	SCOTT NOVAK	4,800					
	FRED HELMSTETLER	4,800					
	STEVE NORMAN	4,800					
	JOE FORD	4,800					
	ADDITIONAL RETIREE	4,800					
01-01-416-4235	OTHER INSURANCE	2,432	2,459	2,568	1,909	2,287	2,425
01-01-416-4240	UNEMPLOYMENT	2,402	-	4,500	-	2,500	2,500
01-01-416-4250	EMPLOYEE ASSISTANCE PROGRAM	35	35	55	-	35	35
01-01-416-4260	IMRF	36,492	30,213	26,150	17,785	22,339	23,213
01-01-416-4265	POLICE PENSION	2,788,426	10,449,756	2,384,445	493,824	2,384,445	2,718,328
01-01-416-4270	EMPLOYEE PHYSICALS	503	597	500	545	550	600
01-01-416-5120	MAINTENANCE-EQUIPMENT	2,520	2,520	3,000	2,646	3,000	3,000
	MTEL PHONE SYSTEM	2,500					
	MISC EQUIPMENT REPAIRS	500					
01-01-416-5130	MAINTENANCE-MOTOR VEHICLE	1,030	380	1,200	2,950	3,000	1,200
01-01-416-5320	ENGINEERING	73,856	66,817	75,000	30,094	75,000	75,000
01-01-416-5330	LEGAL	231,465	263,141	285,000	183,434	250,000	300,000
01-01-416-5340	LABOR NEGOTIATIONS	2,035	2,590	5,000	-	2,500	5,000
	DPV NEGOTIATIONS	3,000					
	MISC LABOR ISSUES	2,000					
01-01-416-5500	CELLULAR/PAGERS	1,326	1,927	1,300	1,476	1,985	2,000
01-01-416-5610	CONFERENCE & TRAVEL	9	165	3,000	2,681	2,681	3,300
	ILCMA	250					
	IML	500					
	ICMA	2,550					
01-01-416-5630	TRAINING & MEETINGS	507	1,716	1,500	283	1,500	1,500
	METRO MANAGER MEETINGS	250					
	ILCMA SEMINAR	500					
	MISC TRAINING AND MEETINGS	750					

THE GENERAL ADMINISTRATION DEPARTMENT IS CONTINUED ON THE NEXT PAGE

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

ACCT NUMBER	ACCT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 FYTD	2024 FYE PROJ	2025 BUDGET
GENERAL ADMINISTRATION CONTINUED...							
01-01-416-5650	SUBSCRIPTIONS	1,540	1,312	1,600	675	1,350	1,400
	BENEFITS & COMP BULLETIN	340					
	FMLA	300					
	POSTER COMPLIANCE	400					
	CHICAGO TRIBUNE	360					
	CRAINS CHICAGO BUSINESS	-					
01-01-416-5690	MEMBERSHIPS & LICENSES	23,019	23,919	23,600	21,376	23,600	23,730
	AICPA	325					
	ILOMA - G PAUL	445					
	IL CPA SOCIETY	375					
	ICMA - G PAUL	1,250					
	SAMS CLUB	85					
	IFERLA	250					
	GATEWAY	21,000					
01-01-416-5700	TELEPHONE	34,060	33,927	35,000	23,589	34,500	35,000
	COVERS ENTIRE CITY	35,000					
01-01-416-5710	POSTAGE	11,421	15,928	14,000	9,933	13,250	16,000
01-01-416-5720	NATURAL GAS	15,370	10,307	7,500	5,034	9,500	10,500
01-01-416-5730	ELECTRICITY	37,888	37,315	39,000	31,016	37,500	39,000
01-01-416-5740	WATER	9,150	8,447	10,000	8,502	10,000	10,000
01-01-416-5820	RISK MANAGEMENT	153,006	172,639	174,707	170,284	175,000	176,937
	IRMA PREMIUM (75% OF PREMIUM)	128,187					
	IRMA CLAIM DEDUCTIBLES (75%)	48,750					
01-01-416-5890	CONTRACTUAL/CONSULTING	22,011	24,166	25,000	6,135	25,000	25,000
	APPRAISALS/ACTUARIALS/OTHER	25,000					
01-01-416-6510	OFFICE SUPPLIES	2,832	1,875	2,800	1,003	2,100	2,800
	STATIONARY	200					
	TONER/INK	800					
	PROMOTIONAL SUPPLIES	1,000					
	OTHER SUPPLIES	800					
01-01-416-6530	FUEL/OIL	1,137	1,145	1,300	833	1,000	1,300
01-01-416-8010	OPERATING CAPITAL	-	-	-	-	-	-
01-01-416-8020	INFRASTRUCTURE IMPROVEMENTS	-	-	-	-	-	-
01-01-416-9055	TAX SHARING	533,074	526,406	385,000	84,083	355,000	385,000
	NAPELTON MAZDA	135,000					
	PHILAN DODGE	200,000					
	COUNTRYSIDE MITSUBISHI	50,000					
TOTAL GENERAL ADMINISTRATION		4,403,339	12,112,563	3,967,835	1,419,324	3,833,296	4,278,418

CITY ADMINISTRATION

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

ACCT NUMBER	ACCT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 FYTD	2024 FYE PROJ	2025 BUDGET
IT SERVICES							
01-01-418-5680	SOFTWARE LICENSES	67,147	89,301	91,219	99,180	89,500	105,763
	WATCHGUARD TOTAL SECURITY	8,000					
	ERP ANNUAL MAINT AGREEMENT	19,788					
	GENTEC ANNUAL MAINT AGREEMENT	7,500					
	REVISE ANNUAL MAINTENANCE	1,800					
	ESRI GIS (COMM DEV)	1,200					
	CAPERS ANNUAL MAINTENANCE	4,000					
	LASERFICHE ASSURANCE PROGRAM	8,200					
	GRANICUS SUBSCRIPTION	3,720					
	WATCHFIRE ANNUAL MAINTENANCE	1,000					
	ZOOM/TEAMVIEWER ANNUAL	1,250					
	PORTER LEE - BEAST EVIDENCE	1,000					
	DIGICERT/SSL	2,500					
	EATON UPS	5,500					
	QUICKET ANNUAL SUBSCRIPTION	21,000					
	OFFICE 365 ANNUAL SUBSCRIPTION	19,055					
	WEBNETWORK SOLUTIONS	250					
	GENETEC SMA (EVERY 3 YEARS)	-					
01-01-418-5890	CONTRACTUAL/CONSULTING	102,057	103,891	114,100	72,452	105,000	114,100
	MERGING TECHNOLOGIES	103,100					
	COPIER REPAIRS/SUPPLIES	1,000					
	TRAINING/PROGRAMMING/RETAINER	10,000					
01-01-418-6520	OPERATING SUPPLIES	267	146	2,000	112	250	2,000
	MISC COMPUTER SUPPLIES	2,000					
01-01-418-6525	SOFTWARE	5,557	-	23,400	14,472	23,400	17,400
	WATCHGUARD EPDR/PATCHMGMT	6,000					
	WINDOWS/SOL SERVERS	6,000					
	A DOBE PRO LICENSING	5,400					
01-01-418-6526	HARDWARE	41,413	41,080	32,500	37,362	32,500	42,500
	PC REPLACEMENTS	30,000					
	NEW APC BACK UPS	2,500					
	OTHER HARDWARE REPLACEMENTS	10,000					
TOTAL IT SERVICES		216,442	234,419	263,219	223,579	250,650	281,763



COMMUNITY DEVELOPMENT DEPARTMENT

This department is comprised of 3 full-time employees and 2 part-time employees; 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. Since January 2020, the Building Commissioner has been performing all inspections as required for conformance with the building codes in conjunction with the department's part time plumbing inspector **Mike Tatrot**. 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 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

Janice Bodinet, Permit Specialist is the gatekeeper for all permits including their acceptance, processing, issuance, and follow-up. 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 RPZ program. The permit specialist is the general file keeper for the Community Development Department.

DESCRIPTION	2023	2022
# Permits Issued	695	634
Value of Permits Issued	\$20,599,389	\$18,159,132
Permit Revenue	\$449,527	\$267,077
# Reviews Completed	1,502	1,439
# Inspections Completed	2,743	1,904
# Citations Issued	261	132
Value of Fines Collected	\$114,250	\$25,200

COMMUNITY DEVELOPMENT DEPARTMENT CONTINUED...



Plumbing Inspections

Mike Tatro, Plumbing Inspector reviews plumbing permits and inspects residential and commercial properties. The Plumbing Inspector is able to perform rental housing inspections, general permit inspections, and general code enforcement issues.

Code Enforcement & Rental Housing

Cheryl Jordan, Code Enforcement Officer investigates and processes all property maintenance complaints and is also the Rental Housing Compliance inspector. Cheryl inspected 168 rental units in 2023. Most rental inspections require multiple inspections. Cheryl investigates all property complaints in regards to site, building maintenance, housing regulations, to signage enforcement. There were 550 code enforcement cases in 2023. She also performs all tri-annual rental housing inspections for compliance with the City rental housing code and the International Property Maintenance code. The City tries to work with code violators to give them an opportunity to voluntarily correct the violation to avoid citations.



Economic Development

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



DEPARTMENTAL EXPENSES/INPUTS/STAFFING LEVELS	2022 ACT	2023 ACT	2024 PROJ	2025 BUDG
FULL TIME EMPLOYEES	3	3	3	3
PART TIME EMPLOYEES	1	2	2	2
TOTAL PERSONNEL COSTS (1)	382,995	454,932	485,010	510,960
ALL OTHER OPERATING COSTS	74,688	44,911	50,260	51,730
TOTAL DEPARTMENTAL EXPENSES	457,683	499,843	535,270	562,690
PERSONNEL COSTS PER CAPITA	60	71	76	80
TOTAL DEPARTMENTAL COSTS PER CAPITA	71	78	83	88

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

COMMUNITY DEVELOPMENT DEPARTMENT CONTINUED...

STRATEGIC INITIATIVES/GOALS/FOCUS AREAS	HIGH QUALITY SERVICE/ EFFICIENT AND TRANSPARENT OPERATIONS	ECONOMIC RESOURCE MANAGEMENT	FINANCIAL SUSTAINABILITY / PRUDENT FINANCIAL MANAGEMENT	LONG TERM CAPITAL PLANNING/ STEWARDSHIP OF CAPITAL ASSETS
ENHANCE UTILIZATION OF ELECTRONIC WORKFLOWS TO ACHIEVE GREATER THAN 75% ONLINE PERMITTING AND ELECTRONIC PAYMENT CONVERSION	✓		✓	
MAINTAIN FULL IN-HOUSE STAFFING LEVELS AND ACCELERATED/ENHANCED INSPECTION CYCLES IMPLEMENTED IN PRIOR BUDGET CYCLE	✓	✓	✓	
ADMINISTER AND GROW PILOT FEE PROGRAM ON NON CONFORMING LAND USES IN STRATEGIC RETAIL AND COMMERCIAL CORRIDORS IN THE CITY		✓	✓	
IMPLEMENT, UPDATE, AND MONITOR GOALS AND ACTION PLANS OF THE COMPREHENSIVE PLAN "VISION FOR 2040"	✓	✓	✓	✓
CONTINUE IMPLEMENTATION OF NEW CODE ENFORCEMENT AND ADJUDICATION SOFTWARE IN CONJUNCTION WITH THE POLICE DEPARTMENT	✓	✓	✓	
ACHIEVE A 35% UTILIZATION OF ELECTRONIC WORKFLOWS FOR CODE ENFORCEMENT/ADJUDICATION ACTIVITIES IN CURRENT BUDGET CYCLE.	✓	✓	✓	

STRATEGIC GOALS/INITIATIVES AND PERFORMANCE INDICATORS

Strategic Goal #1 – High Quality Community Service Delivery; Goal #3 – Efficient Operations

- 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.
- The current budget is conservative with respect to inspection fees relative to the projection - significant outperformance is anticipated for this cycle as well.

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2022 ACT	2023 ACT	2024 PROJ	2025 BUDG
# OF CITATIONS ISSUED	110	132	261	150
PROPERTY MAINTENANCE INSPECTION FEES	100,170	67,500	105,000	67,500
LOCAL ORDINANCE FINES	100,493	108,808	121,997	100,000

- Maintain departmental cost recovery rates of at least 70% annually.

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2022 ACT	2023 ACT	2024 PROJ	2025 BUDG
DEPARTMENTAL REVENUES GENERATED	451,910	566,619	706,497	394,750
DEPARTMENTAL COST RECOVERY RATE	99%	113%	132%	70%

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. The service levels and turnaround times for inspections and reviews have been significantly enhanced from a 5-day to a 2-day average as well.

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2022 ACT	2023 ACT	2024 PROJ	2025 BUDG
PERSONNEL/BENEFIT COSTS	382,995	454,932	485,010	510,960
CONTRACTUAL/CONSULTING COSTS	74,688	44,911	50,260	51,730
PRIMARY DEPT OPERATING COSTS	404,752	416,063	535,270	562,690
\$ CHANGE OVER BASE YEAR*	(134,956)	(141,725)	(41,204)	(33,096)
% CHANGE OVER BASE YEAR*	-21%	-21%	-8%	-6%

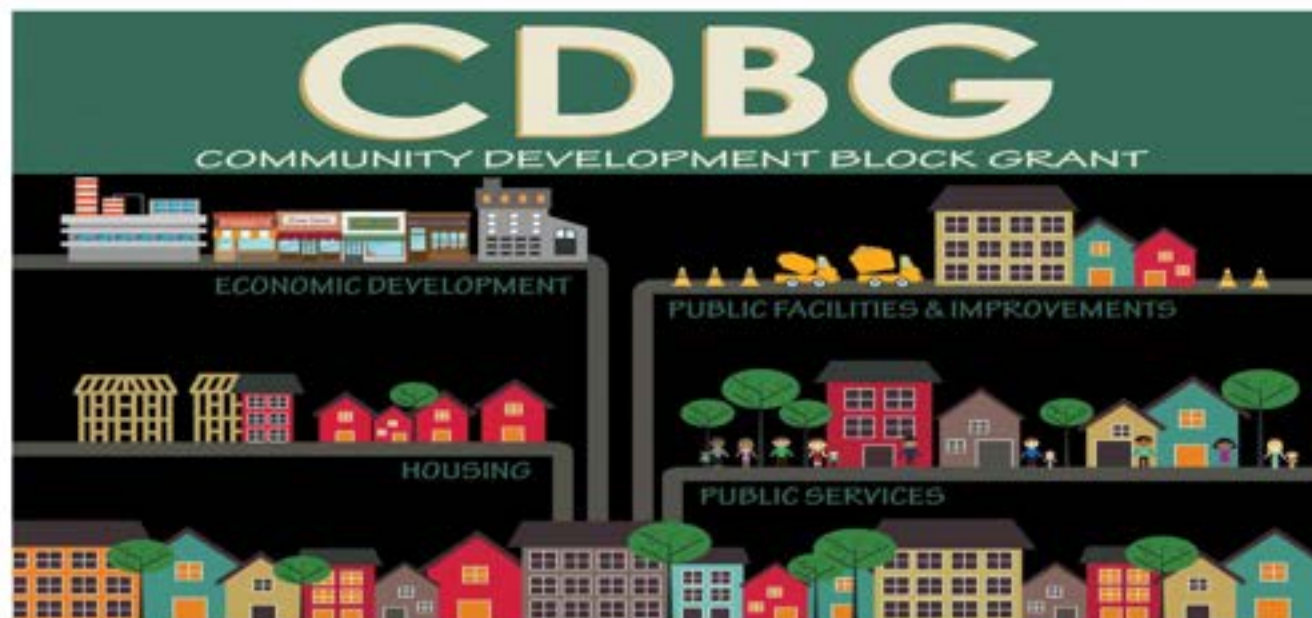
*BASE YR 2019 REPRESENTS THE LAST YEAR OF OUSOURCING THE BUILDING COMMISSIONER FUNCTION.

*BASE YR 2019 IS ADJUSTED ANNUALLY AT A 5YR AVERAGE CPI FACTOR OF 3.35%.

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 2025.

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2022 ACT	2023 ACT	2024 PROJ	2025 BUDG
ELECTRONIC PERMIT PAYMENTS AND APPLICATIONS	65.0%	70.0%	72.5%	75.0%



Strategic Goal #3 - Efficient and Transparent Operations (Continued)

- 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.
- Continue review of 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, permits, and receipting in collaboration with the Clerk's Department.
- 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 following budget cycle.

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

- The City completed and adopted the Comprehensive Plan "Vision for 2040" in fiscal year 2024. The updated plan reflects the community's unique character and provides a clear process with specified objectives and policies on how the City can build upon its strengths while becoming more sustainable and economically resilient.
- Department staff must annually review actions plans specified and progress toward meeting the objectives of the 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 commenced in the prior fiscal year. Post incentive period economic value of the project is estimated to be at least \$750,000 annually.
- Facilitate the redevelopment of the former City Hall property at 5550 East Avenue with a fueling station and retail outlets. Post incentive period economic value of the project is estimated to be about \$750,000 annually.



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

ACCT NUMBER	ACCT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 FYTD	2024 FYE PROJ	2025 BUDGET
COMMUNITY DEVELOPMENT DEPT.							
01-01-419-4210	SALARIES FULL-TIME	242,725	280,073	300,000	241,669	300,000	315,769
01-01-419-4215	SALARIES PART-TIME	39,290	68,211	73,049	53,639	73,049	78,125
01-01-419-4217	OVERTIME	-	-	-	1,220	1,650	788
01-01-419-4218	BUYBACKS & OTHER BENEFITS	6,847	3,552	6,923	6,874	6,874	7,287
01-01-419-4220	SOCIAL SECURITY TAX	17,495	21,374	23,558	18,414	23,558	24,922
01-01-419-4225	MEDICARE TAX	4,092	4,999	5,510	4,306	5,510	5,829
01-01-419-4230	HEALTH INSURANCE	40,036	45,596	46,596	38,132	46,596	48,726
01-01-419-4235	OTHER INSURANCE	2,071	2,902	2,798	2,197	2,798	2,809
01-01-419-4250	EMPLOYEE ASSISTANCE PROGRAM	70	53	-	-	53	53
01-01-419-4260	IMRF	30,369	28,173	24,922	20,332	24,922	26,652
01-01-419-5130	MAINTENANCE-MOTOR VEHICLES	-	-	500	181	250	500
	FORD 500	500					
01-01-419-5320	ENGINEERING	18,020	19,068	15,000	15,995	19,500	16,500
	REIMBURSABLE PLAN REVIEWS	16,500					
01-01-419-5360	INSPECTION FEES	16,900	15,200	20,000	9,500	15,500	20,000
	CCDPH INSPECTION FEES	20,000					
01-01-419-5500	CELLULAR/PAGERS	1,064	1,510	1,576	1,459	1,785	1,945
01-01-419-5610	CONFERENCE & TRAVEL	-	-	-	-	-	-
01-01-419-5630	TRAINING & MEETINGS	345	949	500	68	500	1,000
	2 EMPLOYEES	1,000					
01-01-419-5650	SUBSCRIPTIONS	3,438	4,740	4,740	3,555	8,295	4,740
	COSTAR	4,740					
01-01-419-5690	MEMBERSHIPS & LICENSES	226	370	1,250	745	745	1,145
	APA - R TRENT	750					
	SSEHC - C JORDAN	275					
	SBOC	120					
01-01-419-5890	CONTRACTUAL/CONSULTING SERV	33,069	1,339	4,500	239	1,000	2,500
	PLAN REVIEWS REIMBURSABLE	500					
	TIMBERLINE GRASS - VACANT LOTS	1,000					
	PLOTTER REPAIRS	1,000					
01-01-419-6510	OFFICE SUPPLIES	210	713	750	297	297	350
01-01-419-6520	OPERATING SUPPLIES	879	95	1,450	1,688	1,688	2,050
	SIDEWELL COOK COUNTY ATLAS	150					
	INSPECTION/PERMIT FORMS	150					
	CODE BOOKS - ONLINE	750					
	CONSTRUCTION SIGNS	1,000					
01-01-419-6530	FUEL/OIL	538	927	750	491	700	1,000
TOTAL COMMUNITY DEVELOPMENT DEPT		457,683	499,843	534,372	421,001	535,270	562,690
TOTAL LEGISLATION AND ADMINISTRATION		5,901,464	13,831,546	5,714,979	2,848,487	5,580,856	6,079,585



POLICE DEPARTMENT



OFFICE OF THE CHIEF

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 and capital plan.

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.

ADMINISTRATIVE SERVICES

COMMUNITY SERVICE OFFICERS

Community Service Officers (CSOs) are instrumental in minimizing the desk responsibilities of patrol officers allowing them to spend more time on the street serving our residents. CSOs provide coverage at the front desk during and after business hours at the Municipal Complex. They are responsible for answering non-emergency phone calls, preparing arrest jackets, assisting walk-up traffic, data entry, processing ticket/fine payments, entering overnight parking/vacation watch requests, monitoring the video surveillance system including prisoners, cameras located at Countryside and Ideal Parks, all cameras that cover the City of Countryside Municipal Complex, and the Water Department facility. Our CSOs received 904 administrative telephone calls and handled 1,906 walk-ins during the course of weekend and evening shifts in calendar year 2023.

RECORDS DEPARTMENT

The Records 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. In 2023, the records coordinator reviewed 1,508 case reports and 12,764 incident reports.



POLICE DEPARTMENT CONTINUED...

PATROL DIVISION

The Patrol Division is the largest and most highly visible component of the Countryside Police Department. Employing 4 sergeants and 14 patrol officers, the primary responsibility of the Patrol Division is the protection of life and property. Patrol officers maintain peace and order, conduct preliminary investigations, and enforce traffic and criminal laws, as well as City ordinances. Patrol officers provide initial response to emergency and non-emergency calls for service. They handle special assignments, proactively address community concerns, and perform ancillary functions such as evidence technician, field training officer, elderly services officer, bicycle unit officer, and more. During 2023, Patrol Officers responded to 13,822 total calls for service regarding criminal offenses, traffic crashes, alarm activations, disturbances, traffic complaints, and other miscellaneous events.



The Patrol Division provides continuous 24-hour police service and operates on a 12-hour-shift patrol schedule. A Sergeant or Officer-in-Charge supervises each shift. Our officers patrol a service area of 2.88 square miles and serve a population of 6,420 (2020 Census), that includes 2,524 households, 9 parks, a 9-hole golf course, over 550 businesses, and 2 schools.

POLICE DEPARTMENT CONTINUED...

All officers wear body-worn cameras and patrol vehicles are equipped with in-car camera systems, which provide the ability to document and maintain officer accountability, citizen contacts, critical incident response, and serve as evidence in court proceedings. They also assist the police department in maintaining the highest level of departmental transparency.

Computer aided dispatch (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.



POLICE DEPARTMENT CONTINUED...

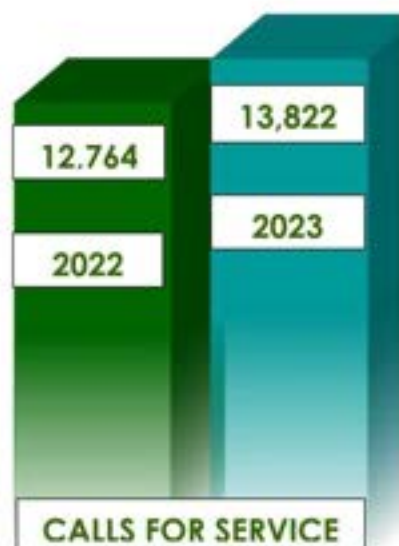
DEPARTMENTAL EXPENSES/INPUTS/STAFFING LEVELS	2022 ACT	2023 ACT	2024 PROJ	2025 BUDG
SWORN OFFICERS	24	24	24	24
CIVILIANS	8	8	4	6
TOTAL PERSONNEL COSTS (1)	3,665,234	3,879,017	4,125,293	4,331,726
ALL OTHER OPERATING COSTS	200,407	225,845	281,279	380,680
TOTAL DEPARTMENTAL EXPENSES	3,865,641	4,104,862	4,406,572	4,712,406
PERSONNEL COSTS PER CAPITA	571	604	643	675
TOTAL DEPARTMENTAL COSTS PER CAPITA	602	639	686	734

(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.

STRATEGIC INITIATIVES/GOALS/FOCUS AREAS	PROMOTE PUBLIC HEALTH AND SAFETY	EFFICIENT AND TRANSPARENT OPERATIONS	FINANCIAL SUSTAINABILITY / PRUDENT FINANCIAL MANAGEMENT	LONG TERM CAPITAL PLANNING/ STEWARDSHIP OF CAPITAL ASSETS
LEVERAGE RELATIONSHIPS, ASSETS AND RESOURCES OF LOCAL BUSINESSES, PARTNER AGENCIES, AND INTERGOVERNMENTAL ENTITIES TO EFFECTIVELY ENHANCE PUBLIC SAFETY PROGRAMS				
PARTNER WITH IDOT ON IMPROVING PUBLIC SAFETY IN THE COMMUNITY THOUGH THE USE OF 15 GRANT FUNDED SPECIAL ENFORCEMENT DETAILS				
GROW DRONE PROGRAM TO CONTINUE TO ENHANCE ACCIDENT RECONSTRUCTION, VICTIM SEARCH OUTREACH EFFORTS, AND SPECIAL EVENT SURVEILLANCE				
EXPAND AND LEVERAGE ALPR AND RELATED SUBSCRIPTION BASED PRODUCTS TO REDUCE CRIME RATES				
CONTINUE IMPLEMENTATION OF LEXIPOL POLICY MANAGEMENT SOFTWARE TO MEET LEGISLATIVE MANDATES				
OBTAIN 3RD PARTY VERIFICATION OF EFFECTIVE POLICY/PROCEDURE MANAGEMENT THROUGH THE ILLINOIS LAW ENFORCEMENT ACCREDITATION PROGRAM (ILEAP)				
IMPLEMENT FRONTLINE'S "TRAINING TRACKER" TO MEET ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD (ILETSB) COMPLIANCE MANDATES				
MAINTAIN FULL EMPLOYMENT IN THE DEPARTMENT AND EXCEED TRAINING TARGETS - EFFECTIVELY CONTROL LABOR INPUTS BY MAINTAINING OVERTIME COSTS AT LESS THAN 4% OF TOTAL LABOR COSTS				
UPDATED 15 YEAR CAPITAL REPLACEMENT PLAN FOR THE DEPARTMENT IN CONJUNCTION WITH FINANCE				
SECURED NEARLY \$285K IN NEW CAPITAL INVESTMENT THIS BUDGET CYCLE TO IMPLEMENT NEW SOFTWARE/HARDWARE SECURITY SOLUTIONS AND PURCHASE TWO HYBRID PATROL VEHICLES CONSISTENT WITH OUR SUSTAINABILITY PLAN				

STRATEGIC GOALS/INITIATIVES AND PERFORMANCE INDICATORS

Strategic Goal #1 – Promote Public Health and Safety



- The City's Patrol Division provides continuous 24-hour police service and operates on a 12-hour shift patrol. Each shift is supervised by a Sergeant or Officer-in Charge.
- Our Officers patrol a service area of 2.88 miles and serve a population of 6,420 that includes 2,524 households, 9 parks, the Flagg Creek Golf Course, over 550 businesses, and 2 schools.
- Patrol officers responded to 13,822 total calls for service in fiscal year 2023. These calls included responses to incidents such as criminal offenses, traffic crashes, alarm, activations, disturbances, traffic complaints, etc.
- Of the total calls 4,855 were officer initiated in addition to the 12,764 calls logged by our joint dispatch center, (LTACC). Please see the table below for historical statistics and budget cycle goals for FY 2024.

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2022 ACT	2023 ACT	2024 PROJ	2025 BUDG
# OF CALLS FOR SERVICE	13,975	12,764	13,822	13,750
# OF TRAFFIC CITATIONS	1,141	1,017	1,100	1,150
# OF PARKING CITATIONS	868	762	535	750
# OF LOCAL ORDINANCE CITATIONS	62	72	100	85
# OF ARRESTS	212	135	160	150
TOTAL NUMBER OF CALLS WITH ENFORCEABLE ACTION	2,283	1,986	1,895	2,135
% OF CALLS RESULTING IN ENFORCEABLE ACTION	16%	16%	14%	16%

- Leveraged grant program through the Illinois Department of Health and Human Services (IDHS) to administer the tobacco enforcement program in the City. The program consists of educational outreach and 3 rounds of compliance checks for the 16 tobacco licensed businesses in the community.

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2022 ACT	2023 ACT	2024 PROJ	2025 BUDG
# OF VIOLATIONS	3	3	1	2
SUCCESS RATE OF INSPECTIONS	94%	94%	94%	96%

- Hosted "Shop with a Cop" with the assistance of police department staff as well as generous donations from local businesses (T.J. Maxx, Westfield Ford, Autobarn Volkswagen/Subaru, and Jewel) to help needy families in the community. Ten families are selected annually for the program based on need.
- The students selected are given a \$100 T.J. Maxx gift card and are taken shopping for clothes and supplies by the officers and department administration.
- Families selected also received a \$100 Jewel gift card to shop for their holiday dinner.

STRATEGIC GOALS/INITIATIVES AND PERFORMANCE INDICATORS CONTINUED...

- In conjunction with the Clerk's Department and through collaboration with 33 different partner agencies in the community, hosted the second annual Back to School Wellness Fair to provide all returning students at School District 105 with school supplies, resources, and access to critical services.
- Partnered with Crisis Center for South Suburbia through their Crisis Law Enforcement and Victim Outreach (LEAV) program to assist victims of domestic violence.
- Through the LEAV program the Crisis Center provides services that include confidential outreach to domestic violence victims, domestic violence and resource education, and professional training.
- A court advocate is assigned to the Police Department who conducts follow up calls to victims to evaluate their situations and offer services. Historical advocate activity is reflected below – note that the program was first implemented and tracked beginning with fiscal year 2023.

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2022 ACT	2023 ACT	2024 PROJ	2025 BUDG
# OF POLICE REPORTS REVIEWED BY LEAV ADVOCATE	-	25	66	70
# OF VICTIMS ASSISTED THROUGH LEAV PROGRAM	-	19	55	60

- Leverage intergovernmental cooperation with other local departments through mutual aid networks to provide specialized and enhanced public safety services to the region.
 - **5th District Special Weapons and Tactics Team (SWAT)** – officers respond to high risk situations involving armed offenders, hostages, and other high risk search/arrest warrant service.
 - **Suburban Major Accident Reconstruction Team (SMART)** – is comprised of officers from member agencies that are specially trained in major crash reconstruction.
 - **Major Case Assistance Team (MCAT)** – MCAT investigations bring resolution to various criminal investigations such as homicides, shootings, narcotics, burglaries, and thefts.
 - **South Suburban Major Crimes Task Force (SSMCTF)** – member officers specialize in homicide investigations.
 - **Illinois Law Enforcement Alarm System (ILEAS)** – designed to assist law enforcement agencies throughout the State “in matters of mutual aid, emergency response, and the combining of resources for public safety and terrorism prevention and response”.



STRATEGIC GOALS/INITIATIVES AND PERFORMANCE INDICATORS CONTINUED...

- Further enhance high quality public safety service delivery through advanced certifications and speciality assignments. Training and assigning officers in specialty areas not only provides officers the opportunity to diversify their skillset, but further allows our department to remain progressive and to continue to enhance professional high quality service and protection to the community.
 - **Certified Child Safety Seat Technicians** – complete a 4 day Child Passenger Safety (CPS) certification course that includes a combination of classroom instruction, and indoor/outdoor hands-on activities to become skilled in the proper installation of child safety seats. *The department has 3 Certified Child Safety Seat Technicians.*
 - **Elderly Service Officers (ESOs)** – play an active role in preventing and investigating crimes against older adults. ESOs attend an intensive 40 hour training program sponsored by the Illinois Attorney General's Office and are trained in the areas of: the aging process, investigation of elder abuse and neglect, scams and fraud (including financial exploitation), and effective communication with the elderly. *The department has 2 ESOs on staff.*
 - **Evidence Technicians** – are responsible for recovering, photographing, and processing crime scene evidence. Our Evidence Technicians complete an initial 2-week, 80 hour certification course and they continue to receive specialized training in their field annually. *The department has 6 Certified Evidence Technicians on staff.*
 - **SWAT Officers** – attend an initial 40 hour SWAT training course through our membership in the 5th District SWAT Team. Upon completion, SWAT officers participate in a minimum of 16 hours per month of additional training and a 40 hour block of skill set training twice a year. *The department has 2 SWAT Officers on staff.*
 - **Truck Enforcement Officers** – attend a 40 hour Basic Truck Weight Enforcement course certified by the Illinois Law Enforcement Training and Standards Board. Topics include detection of overweight/oversized vehicles, techniques for weighing and measuring, legal issues and testimony, and correct citation and bonding practices. Truck enforcement is instrumental in maintaining road safety and reducing maintenance costs in the community from excessive truck weight. *The department has 4 Truck Enforcement Officers on staff.*
 - **Juvenile Officers** – attend a 40 hour Juvenile Specialist Skills course with other departments and the Cook County Juvenile Probation Division and the Illinois Department of Child and Family Services (DCFS). The department also participates in the Cook County Sheriff's "Second Chance" program which is designed for juveniles who have cases involving alcohol and drugs to stay out of the criminal justice system. *The department has 10 Juvenile Officers.*
 - **Accident Reconstructionists** – undergo a series of (5) intensive courses through Northwestern University's Center for Public Safety. The courses focus on the collection and preservation of crash related evidence, mathematics, and physics related to vehicles. Following the courses, the officer is required to take a multi-day test through the State of Illinois to become a certified traffic crash reconstructionist. *The department has 1 Reconstructionist.*
 - **Field Training Officers (FTOs)** – attend a 40 hour Field Training Officer course. FTOs are responsible for training and supervising new officers. The FTOs ride in the same car with new officers directly overseeing every aspect of the new officer's training. The officer is then assigned to work "solo patrol" while assigned to a shift with an FTO who works with department supervisors to monitor a new officer's progress. *The department has 13 FTOs on staff.*
 - **Drug Recognition Expert Officers (DREs)** - receive extensive training to become state and nationally certified experts. After initial classroom training DREs train in the field with other agencies for several weeks. *The department currently has 1 DRE on staff.*

STRATEGIC GOALS/INITIATIVES AND PERFORMANCE INDICATORS CONTINUED...

- Implemented Police Chaplin Program in collaboration with Timothy Perry from the non-profit corporation of 10-41 Inc., and Eric Brown of Brainard Avenue Baptist Church in Countryside, to support departmental staff and their families as well as community members dealing with crisis situations.
- Under the program departmental staff and community members are provided crisis care, coaching, counseling, and referrals to other local community resource agencies for further support. The program has also been used to provide debriefing services for our officers following a traumatic incident as well as to serve death notifications to support families who lost a love one.
- Continue partnership with the Illinois Department of Transportation (IDOT) through the grant funded Sustained Traffic Enforcement Program (STEP). Under the program, IDOT funds the department's overtime costs incurred on the special enforcement details. Historical and budget cycle statistics on the program are reflected in the following chart.

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2022 ACT	2023 ACT	2024 PROJ	2025 BUDG
# OF SPECIAL ENFORCEMENT DETAILS	13	15	14	15
# OF CITATIONS ISSUED FROM PROGRAM	600	605	571	600
OVERTIME HOURS INCURRED ON DETAILS	418	381	411	375
GRANT FUNDED LABOR COSTS DEPLOYED ON DETAILS	24,345	28,412	31,772	25,000
# OF CITATIONS ISSUED PER \$1,000 OF LABOR DEPLOYED	25	21	18	24

- In the prior year conducted a research and feasibility study to incorporate the use of drone technology. The study ultimately concluded that in leveraging drone technology the department can more effectively provide accident reconstruction services, victim search outreach efforts, and provide enhanced special event surveillance.
- The current budget allocates resources to upfit a patrol unit to facilitate efficient mobility of the equipment and to provide additional resources for pilot training.
- 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.
- The following chart highlights historical crime rates in the City including estimates for the current budget year. Note that data collected prior to the implementation of NIBRS (2023) will lack comparability and Part I/II reporting will change going forward to Group A/B classifications.

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2022 ACT	2023 ACT	2024 PROJ	2025 BUDG
# OF PART I CRIMES REPORTED	231	-	-	-
# OF PART II CRIMES REPORTED	285	-	-	-
TOTAL CRIMES REPORTED (1)	516	436	410	-
CRIME RATE PER 1,000 RESIDENTS	80	68	64	-

(1) REFLECTS THE CHANGE FROM UCR DATA USING SRS SYSTEM, TO UCR FROM NIBRS REPORTING METHOD.

STRATEGIC GOALS/INITIATIVES AND PERFORMANCE INDICATORS CONTINUED...

- The City has historically equipped one marked patrol unit with a mobile automated license plate reader (ALPR). In 2023, the department received just under \$40,000 from the National White Collar Crime Center (NW3C) under a cooperative agreement with the US Department of Justice.
- These federal pass through grants were used to expand the department's ALPR network with the addition of 4 stationary ALPR cameras in strategic locations in the City. On average our ALPR network captures over 2,000,000 plate reads per month, and generates over 8,000 "hits" from those reads. In the first full year of implementation, the department achieved 126 actionable/enforceable "hits".
- Actionable hits are pursued and generally involve stolen plates, stolen cars, or are related to wanted or missing persons. These hits have been tracked since the 2023 expansion of the ALPR network. The department will continue to seek grant funding to further expand the network. The 2025 goal is based on annualized 2024 calendar year activity and shows significant growth.

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2022 ACT	2023 ACT	2024 PROJ	2025 BUDG
ACTIONABLE/ENFORCEABLE ALPR "HITS" GENERATED	-	126	169	185

- In the prior year the department implemented New World's Investigations Module to more effectively manage investigations related cases. In fiscal year 2024 – just under 15% of investigations selected cases resulted in enforceable action. The target for the current budget cycle is to sustain 15% of selected cases resulting in enforceable action.

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2022 ACT	2023 ACT	2024 PROJ	2025 BUDG
# OF CRIMINAL CASES REVIEWED	1,165	593	201	475
# OF CASES ASSIGNED	138	205	174	200
# OF CASES RESULTING IN ENFORCEABLE ACTION	15	35	26	30
% OF ASSIGNED CASES WITH ENFORCEABLE ACTION	10.9%	17.1%	14.9%	15.0%

- Secured funding in the prior year to purchase the Lexipol Policy Management software which will ensure that legislative mandates are met. This is a multi-year implementation process.
- The department is also seeking 3rd party verification of effective policy and procedure management through the Illinois Law Enforcement Accreditation Program (ILEAP).
- Expanded partnership with Frontline to include "Training Tracker" to assist with audits/retention of officer training records. This software will insure compliance with the Illinois Law Enforcement Training and Standards Board (ILETSB) training mandates.
- Amid a very tight labor market where most regional departments have high vacancy levels in their patrol division, the City maintained full employment levels in the police department and met over 4,191 departmental training hours last year.

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2022 ACT	2023 ACT	2024 PROJ	2025 BUDG
TRAINING HOURS	2,412	3,113	4,119	4,000

STRATEGIC GOALS/INITIATIVES AND PERFORMANCE INDICATORS CONTINUED...

- Continue to effectively manage overtime costs despite pressures from retirements, military duty assignments, and paid leave requests. As previously noted the department receives grant funds to conduct the tobacco enforcement and highway safety programs. As such overtime costs are reflected net of grant funded costs.
- Fiscal year 2024 projected net overtime costs are expected to come in at just under \$123,000 or just over 4% of total labor costs. The 2025 overtime budget target is relatively flat with this projection at 3.85% of total labor costs. Certain unfunded training mandates are putting pressure on overtime costs; however, the department's goal is manage or maintain net overtime costs at less than 4.0% of total labor costs.

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2022 ACT	2023 ACT	2024 PROJ	2025 BUDG
OVERTIME COSTS	96,668	130,151	159,500	149,704
LESS GRANT FUNDED OVERTIME COSTS	(29,985)	(31,627)	(36,772)	(26,850)
NET OVERTIME COSTS	66,683	98,524	122,728	122,854
OVERTIME (AS A % OF TOTAL LABOR COSTS)	2.45%	3.33%	4.10%	3.85%

- In the prior budget cycle the risk managers from the City's risk pool (IRMA) conducted a management assessment program and in the process, documented their review of the City's policies and procedures that affect risk.
- Specifically this assessment identified 10 high risk areas affecting the police department including but not limited to our policies and standard operating procedures (SOPs) regarding tactical training, vehicle pursuit policies, use of force/de-escalation policies, and reporting policies relative to mental health crises.
- The department was required to review or amend all policies and SOPs related to the above four noted categories within a 12 month period. Those recommendations that carried moderate risk were given an implementation target within the subsequent 12 months which carries into this current budget cycle.

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

- In conjunction with the Finance Department, analysed the age/useful life and maintenance costs of the patrol vehicle fleet and accordingly updated the 15-year capital plan. The department carefully weighs the replacement costs versus annual maintenance costs incurred on the fleet.

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2022 ACT	2023 ACT	2024 PROJ	2025 BUDG
MAINTENANCE - MOTOR VEHICLES	27,988	27,603	42,439	40,000
\$ CHANGE YEAR OVER YEAR	5,918	(385)	14,836	(2,439)
% CHANGE YEAR OVER YEAR	27%	-1%	54%	-6%

- Secured nearly \$285,000 in new capital investment in the current budget cycle.
- Planned purchases include the replacement of all end of life in-car/body camera units, other equipment replacements for the patrol division, and the replacement and upfit of two new patrol vehicles.

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

ACCT NUMBER	ACCT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 FYTD	2024 FYE PROJ	2025 BUDGET
POLICE DEPARTMENT							
01-02-421-4210	SALARIES FULL-TIME	2,541,955	2,774,738	2,926,285	2,314,716	2,853,000	3,070,056
01-02-421-4215	SALARIES PART-TIME	87,408	62,141	123,165	58,350	75,813	92,681
01-02-421-4217	OVERTIME	96,668	130,151	140,343	142,025	159,500	149,704
	OVERTIME EXCLUDING HOLIDAY	130,815					
	HOLIDAY OVERTIME	18,889					
01-02-421-4218	BUYBACKS & OTHER BENEFITS	254,244	181,803	212,986	233,619	259,000	207,283
	SICK BUYBACK	30,815					
	HOLIDAY PAY	76,291					
	VACATION BUYBACK	55,395					
	COMP BUYBACK	37,982					
	ANNUAL LONGEVITY	6,800					
01-02-421-4220	SOCIAL SECURITY TAX	181,108	190,946	210,052	167,238	207,533	218,493
01-02-421-4225	MEDICARE TAX	42,381	44,722	49,403	39,112	48,536	51,099
01-02-421-4230	HEALTH INSURANCE	375,759	409,952	445,711	355,233	418,674	459,474
01-02-421-4235	OTHER INSURANCE	23,972	25,086	26,832	19,586	24,529	25,662
01-02-421-4250	EMPLOYEE ASSISTANCE PROGRAM	475	493	475	-	475	475
01-02-421-4260	IMRF	36,228	33,389	33,764	50,010	52,608	22,449
01-02-421-4270	EMPLOYEE PHYSICALS	741	770	1,000	298	775	1,000
01-02-421-4290	UNIFORM ALLOWANCE	24,295	24,826	25,000	23,486	24,850	33,350
	PATROL LEATHER ALLOWANCE	3,150					
	DETECTIVE ALLOWANCE	1,200					
	UNIFORM REPLACEMENT	29,000					
01-02-421-5120	MAINTENANCE-EQUIPMENT	20,828	26,318	43,100	22,347	25,000	58,100
	TASER ASSURANCE	15,000					
	BIKE REPAIRS	450					
	ALPR REPAIR	6,000					
	FOSTER AND SONS (FIRE EXT)	900					
	RADAR REPAIRS/CALIBRATION	500					
	CITY CAMERA SYSTEM	20,000					
	PORT-MOBIL RADIO REPAIRS	5,000					
	COPIER REPAIRS	2,000					
	EVP DEVICE (PLEASANTVIEW)	2,000					
	WATCHGUARD VIDEO CAMERAS	5,000					
	TRUCK SCALES	250					
	FITNESS EQUIPMENT	1,000					
01-02-421-5130	MAINTENANCE-MOTOR VEHICLE	39,685	27,603	30,000	35,043	40,500	40,000
	CAR WASH/DETAILING	1,000					
	FORD - SQUADS/TIRES	38,400					
	FIRST AID KITS (SQUADS)	600					
01-02-421-5340	LABOR NEGOTIATION	1,665	11,896	-	-	1,500	1,500
01-02-421-5500	CELLULAR/PAGERS	8,582	13,225	11,805	10,858	14,500	15,000
01-02-421-5610	CONFERENCE & TRAVEL	4,056	4,375	10,125	1,872	4,000	8,125
	ILEAS/ILEAP	1,000					
	IACP	2,000					
	IATAI ACCIDENT INVESTIGATORS	850					
	5TH DISTRICT SWAT	800					
	ITEA/ITOA	1,275					
	TYLER CONNECT	2,200					

THE POLICE DEPARTMENT IS CONTINUED ON THE FOLLOWING PAGE

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

ACCT NUMBER	ACCT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 FYTD	2024 FYE PROJ	2025 BUDGET
POLICE DEPARTMENT CONTINUED...							
01-02-421-5630	TRAINING & MEETINGS	9,875	15,987	25,540	18,117	25,540	28,625
	WEST SUB CHIEF/JUVENILE ASSOC	800					
	ILEAS/IL LEAP	275					
	IL JUVENILE OFFICER ASSOC	100					
	SUPERVISORY TRAINING	2,200					
	MCAT/IA/CR/SSCOP	4,000					
	FBI NA	150					
	COURT SMART LAW ENFORCEMENT	1,200					
	HOMICIDE INVESTIGATION	400					
	NMERT	2,900					
	SPSC - SODT	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	9,385	14,586	14,620	45,147	50,000	63,370
	IL COMPILED/DIGITAL RECORDS MGMT	400					
	ROLE CALL NEWS/BLINE/PAGE	1,220					
	FRONTLINE QUOTE - FL16640	5,600					
	DATA COM COMPLAINT SOFTWARE	1,000					
	LEXIS NEXIS/EQUIFAX	3,200					
	LEARN NVLS	4,000					
	LEADSONLINE	1,800					
	PEER SUPPORT	3,000					
	LEXIPOL POLICY MANAGEMENT	12,000					
	FLOCK ALPR SUBSCRIPTION	25,000					
	CASEGUARD - VIDEO REDACTION	3,000					
	DRONESENSE	3,150					
01-02-421-5670	TUITION REIMBURSEMENT	7,064	2,825	10,400	2,129	4,260	10,400
01-02-421-5690	MEMBERSHIPS & LICENSES	4,867	7,121	6,375	3,159	8,750	9,775
	FIFTH DIST RAPID RESPONSE	1,000					
	WSJA/ILJA	165					
	ILAC/IA/CR/WS/SSCOP	920					
	ACUTE/CARE/EDU/CTC MEMBERSHIP (CPR)	155					
	MCAT/SSMCTF	4,750					
	WEST SUBURBAN DETECTIVES	75					
	ESO MEMBERSHIP	50					
	SAMS CLUB	35					
	FBI NATIONAL ACADEMY ASSOC	100					
	DARE	30					
	SLEAP	50					
	IL DEPT AG (DOG LICENSE)	25					
	ILEAS	120					
	TRUCK ENFORCEMENT MEMBERSHIP	250					
	SMART MEMBERSHIP	500					
	MOOC	150					
	LEDA	400					
	POWER DMS - ACCREDITATION	1,000					

THE POLICE DEPARTMENT IS CONTINUED ON THE FOLLOWING PAGE

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

ACCT NUMBER	ACCT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 FYTD	2024 FYE PROJ	2025 BUDGET
POLICE DEPARTMENT CONTINUED...							
01-02-421-5810	LEGAL NOTICE/NEWS PUBLICATION	-	-	-	-	-	-
01-02-421-5890	CONTRACTUAL/CONSULTING SERV	8,210	9,588	12,485	8,633	9,585	25,485
	ANIMAL PICKUP	2,000					
	TRAK CRITICAL REACH	285					
	DOA TRANSPORT	2,000					
	ALL TRAFFIC SOLUTIONS	15,000					
	SHRED IT SERVICES	850					
	FULTON - TORNADO ALARM MAINT	1,350					
	CHARIOT - EVIDENCE VEHICLE STORAGE	4,000					
01-02-421-6510	OFFICE SUPPLIES	1,824	2,029	2,500	2,616	2,750	2,250
01-02-421-6520	OPERATING SUPPLIES	30,833	25,972	35,000	24,828	30,850	52,500
	TICKET BOOKS/LETTERHEAD/PRINTING	4,000					
	AUTOMOTIVE	1,000					
	BIOSAFE (GLOVES/BIOHAZARD)	400					
	JEWEL/SAMS/AMAZON (SUPPLIES)	1,000					
	PRISONER'S MEALS	1,200					
	MEDICAL DISPOSAL	500					
	RADIO EQUIPMENT	2,500					
	POLICE COMPOSITE SKETCH	300					
	AED MAINTENANCE	700					
	TRAINING SUPPLIES	10,000					
	BACKGROUND/FINGERPRINTING	1,000					
	NEW AED (S)	3,000					
	AMMUNITION	11,000					
	PPE	2,400					
	TACTICAL EMERGENCY EQUIPMENT	6,500					
	NEW MOBILE RADAR UNITS	3,000					
	STOP STICKS	4,000					
01-02-421-6530	FUEL/OIL	53,013	63,804	70,000	42,459	63,895	65,000
01-02-421-9070	GRANT EXPENDITURES	520	516	500	340	149	550
TOTAL POLICE DEPARTMENT		3,865,642	4,104,862	4,467,466	3,621,222	4,406,572	4,712,406



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 include snow plowing City streets, sidewalks, park pathways, 250 driveway aprons for senior citizens, 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. During the 2022 Budget Cycle, 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 has been updated annually during each subsequent 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 448 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	2022 ACT	2023 ACT	2024 PROJ	2025 BUDG
FULL TIME EMPLOYEES	9	9	9	9
PART TIME/SEASONAL EMPLOYEES	6	6	6	6
TOTAL PERSONNEL COSTS (1)	1,242,427	1,172,077	1,182,564	1,301,485
ALL OTHER OPERATING COSTS	591,525	609,954	700,047	749,903
TOTAL DEPARTMENTAL EXPENSES	1,833,952	1,782,031	1,882,611	2,051,388
PERSONNEL COSTS PER CAPITA	194	183	184	203
TOTAL DEPARTMENTAL COSTS PER CAPITA	286	278	293	320

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



STRATEGIC INITIATIVES/GOALS/FOCUS AREAS	HIGH QUALITY COMMUNITY SERVICE DELIVERY	EFFICIENT AND TRANSPARENT OPERATIONS	FINANCIAL SUSTAINABILITY / PRUDENT FINANCIAL MANAGEMENT	LONG TERM CAPITAL PLANNING/ STEWARDSHIP OF CAPITAL ASSETS
EFFECTIVELY MANAGE DEPARTMENTAL OPERATING COSTS WHILE PROVIDING ABOVE MARKET PROGRAMS	✓	✓	✓	✓
IMPLEMENT OUR RISK POOLS IMAP ASSESSMENT PROGRAM RELATIVE TO HIGH/MODERATE RISK AREAS - SIDEWALK / ROW INSPECTIONS AND WORK ZONE SAFETY	✓	✓	✓	
UPDATE 15 YEAR CAPITAL PLAN - SECURE JUST UNDER \$200K FOR EQUIPMENT AND VEHICLE REPLACEMENT IN THIS BUDGET CYCLE	✓	✓		✓
CONTINUE EXPLORING OPTIONS TO REPLACE THE PUBLIC WORKS FACILITY BASED ON THE FINDINGS CONTAINED IN THE SPACE NEEDS ANALYSIS PERFORMED LAST YEAR.	✓		✓	✓

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 outputs related 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	2022 ACT	2023 ACT	2024 PROJ	2025 BUDG
REMOVAL OF DEAD PARKWAY TREES	50	60	42	50
SENIOR DRIVEWAY APRONS PLOWED	240	250	240	250
BRUSH TRUCKLOADS PICKED UP FROM RESIDENTS	160	64	76	75
TONS OF LEAVES PICKED UP FROM RESIDENTS	350	448	510	500
AMOUNT OF DUMP CHARGES	9,100	12,000	7,000	7,500
SNOW PLOWING TRIPS	18	17	20	20
TONS OF SALT PURCHASED	750	759	520	700
# OF PUBLIC PROPERTIES MAINTAINED	101	101	101	101
RESIDENTIAL 50/50 TREE PROGRAM EXPENSES	31,224	25,902	33,438	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. Superintendent Serna consistently renegotiates terms with existing vendors, competitively bids new contracts and vendor terms, evaluates in-house service delivery versus value creation from outsourced functions, and consistently implements enhanced planning and accountability measures to boost employee productivity.
- As noted in the following chart historical/current 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). The comparative results also adjusts for the completion of the new City Hall facility in FY 2020 – this adjustment accounts for a significant increase in square footage and enhanced technology and system capacity that requires additional contractual and other operating costs to maintain. This adjusted operating cost indicator is used to measure efficiency in the department relative to outputs above.

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2022 ACT	2023 ACT	2024 PROJ	2025 BUDG
MAINTENANCE - BUILDING	17,674	26,536	40,000	50,000
MAINTENANCE - EQUIPMENT	14,871	31,374	30,000	30,500
MAINTENANCE - INFRASTRUCTURE	54,278	64,167	150,000	99,000
MAINTENANCE - MOTOR VEHICLES	11,715	23,498	7,500	20,000
CONTRACTUAL/CONSULTING	316,459	288,947	295,000	320,203
OPERATING SUPPLIES	105,694	95,038	95,500	130,400
(LESS CITY HALL ADJUSTMENT)	(120,000)	(124,200)	(128,547)	(133,046)
PRIMARY DPW OPERATING COSTS	406,859	405,360	489,453	517,057
\$ CHANGE OVER BASE YEAR (FY 2018)	(152,887)	(173,977)	(110,161)	(103,543)
% CHANGE OVER BASE YEAR (FY 2018)	-20%	-43%	-27%	-21%

PUBLIC WORKS DEPARTMENT CONTINUED...

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

- In the prior budget cycle the risk managers from the City's risk pool (IRMA) conducted a management assessment program (IMAP) and in the process, documented their review of the City's policies and procedures that affect risk.
- Specifically this assessment identified 6 policies related to 3 high risk areas affecting the public works department including but not limited to our policies and standard operating procedures (SOPs) regarding our sidewalk inspection program, our tree/right of way inspection program, and work zone safety policies and operating procedures.
- The department was required to review or amend all policies and SOPs related to the above noted categories with high risk over a 12 month period (prior year implementation). Those recommendations carrying moderate risk were given an additional 12 months to implement (current budget cycle).

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 \$2.1 million in capital investment in this budget cycle without the use of a tax levy.
- Secured grant funding in the current budget for infrastructure projects from the Illinois Department of Commerce and Economic Opportunity (DCEO) with an additional supplement from Cook County under the Community Development Block Grant Program – both will support the 2024 paving plan.

NEW INITIATIVES/GOALS FOR FISCAL YEARS 2025-2027

Strategic Goal #2 - High Quality Community Service Delivery

- Maintain funding in the 50/50 tree program of at least \$40,000 annually.
- Continue exploring options to significantly rehab, expand, or replace the public works facility.

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 continue to eliminate trip hazards in the City.
- Begin implementation of the fire hydrant restoration program in Ward 1 in the current budget cycle.
- In conjunction with City Administration, secure grant funding to complete the local share of extensive IDOT road improvement projects over the next 2-3 years including the bike path projects, which will loop around the entire City footprint while also extending in two neighboring communities as well as the neighboring Cook County forest preserve.

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

ACCT NUMBER	ACCT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 FYTD	2024 FYE PROJ	2025 BUDGET
PUBLIC WORKS DEPARTMENT							
01-03-431-4210	SALARIES FULL-TIME	731,980	749,902	791,732	592,488	743,726	831,909
01-03-431-4215	SALARIES PART-TIME	38,116	19,947	24,750	30,780	30,780	27,880
01-03-431-4217	OVERTIME	21,761	22,711	36,804	21,986	35,500	35,949
01-03-431-4218	BUYBACKS & OTHER BENEFITS	68,460	18,809	17,097	13,384	15,385	17,294
01-03-431-4219	PAGER ALLOWANCE	33,753	35,192	37,300	25,376	36,000	36,000
01-03-431-4220	SOCIAL SECURITY TAX	53,867	50,763	56,738	41,069	53,406	59,301
01-03-431-4225	MEDICARE TAX	12,598	11,872	13,269	9,605	12,490	13,869
01-03-431-4230	HEALTH INSURANCE	156,877	159,252	185,435	139,562	166,268	180,296
01-03-431-4235	OTHER INSURANCE	11,833	11,273	12,456	8,896	11,766	11,679
01-03-431-4250	EMPLOYEE ASSISTANCE PROGRAM	194	194	194	-	194	194
01-03-431-4260	IMRF	105,684	82,062	72,248	53,199	68,549	76,364
01-03-431-4270	EMPLOYEE PHYSICALS	1,487	2,139	1,500	1,728	2,000	1,750
	RANDOM IDOT TESTING	1,000					
	SEASONAL HELP	750					
01-03-431-4290	UNIFORM ALLOWANCE	5,816	7,960	6,500	5,735	6,500	9,000
	NEW UNIFORMS	4,000					
	BOOTS	3,000					
	SAFETY T SHIRTS	2,000					
01-03-431-5110	MAINTENANCE- BUILDING	17,674	26,536	70,000	34,528	40,000	50,000
	HVAC REPAIRS	10,000					
	ELECTRICAL MAINTENANCE	10,000					
	DUMPSTER FEES	12,500					
	FLOOR MATS	3,500					
	DOOR MAINTENANCE	4,000					
	MISC ITEMS	10,000					
01-03-431-5120	MAINTENANCE-EQUIPMENT	14,871	31,374	20,000	23,551	30,000	30,500
01-03-431-5125	MAINTENANCE-INFRASTRUCTURE	54,278	64,167	99,000	134,991	150,000	99,000
	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					
	BRAINARD BIKE PATH SEALCOATING	11,000					
	CONTRY SIDE PARK SEALCOATING/OTHER	8,000					
	SEAL COAT LA GRANGE RD SIDEWALKS	15,000					
	MISC PROJECTS	10,000					
01-03-431-5130	MAINTENANCE-MOTOR VEHICLES	11,715	23,498	20,000	5,154	7,500	20,000
01-03-431-5500	CELLULAR/PAGERS	3,313	4,584	4,475	3,148	4,475	4,900
	FIRST NET TOUCH TO TALK	4,900					
01-03-431-5610	CONFERENCE & TRAVEL	-	-	-	-	-	-
01-03-431-5630	TRAINING & MEETINGS	85	3,740	-	2,100	2,500	3,800
01-03-431-5690	MEMBERSHIPS & LICENSES	306	1,232	750	1,322	1,450	750
	AMERICAN PUBLIC WORKS ASSOC	260					
	CDL REIMBURSEMENTS	240					
	VARIOUS	250					

THE PUBLIC WORKS DEPARTMENT IS CONTINUED ON THE FOLLOWING PAGE

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

ACCT NUMBER	ACCT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 FYTD	2024 FYE PROJ	2025 BUDGET
PUBLIC WORKS DEPARTMENT CONTINUED...							
01-03-431-5890	CONTRACTUAL/CONSULTING SERV	316,459	288,947	315,203	251,440	295,000	320,203
	ELEVATOR MAINTENANCE	6,000					
	FIRE & SECURITY (INCLUDES ESDA)	9,500					
	FIRE SPRINKLERS	4,000					
	WEED CONTROL/FERTILIZER	10,000					
	BALLFIELD GROOMING	15,000					
	LANDSCAPING/MAINT PARKS/CITY HALL	20,000					
	PARKWAY TREE REMOVAL	30,000					
	LEAF DISPOSAL FEES	17,000					
	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	5,000					
	CLOCK TOWER MAINTENANCE	500					
	STREET PATCHING	35,000					
	CUSTODIAL SERVICE	60,000					
	C-SIDE PARK PORTA MAINTENANCE	2,000					
	SPRING CLEANUP (ELECTRONICS)	7,500					
	THERMFO GENERATOR MAINTENANCE	4,332					
	METROPOLITAN PUMP	5,000					
	CONTINENTAL SOLAR PANEL MAINT	2,720					
	FLUID POLISHING	2,200					
	HILL MECHANICAL HVAC MAINT	5,176					
	AUTOMATED LOGIC - BAS ANNUAL	14,625					
	SCHNEIDER PME ANNUAL MAINT	8,300					
	LIGHTING CONTROLS MAINT AGRMINT	5,000					
	MCGINTY/MM LOOP TREATMENT	2,100					
	JOHNSON CONTROLS	3,400					
	PZZO	7,000					
	GENERATOR BANK LOAD (EVERY OTHER)	2,500					
01-03-431-5891	50/50 TREE PROGRAM	31,224	25,902	40,000	31,988	33,438	40,000
01-03-431-6510	OFFICE SUPPLIES	246	207	350	362	249	350
01-03-431-6520	OPERATING SUPPLIES	105,694	95,038	130,400	84,353	95,500	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	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 FYTD	2024 FYE PROJ	2025 BUDGET
PUBLIC WORKS DEPARTMENT CONTINUED...							
01-03-431-6530	FUEL/OIL	35,162	44,229	45,000	34,357	39,435	49,000
	DIESEL FUEL	42,000					
	GASOLINE	5,000					
	OIL	2,000					
01-03-431-6550	SAFETY EQUIPMENT	498	500	1,150	-	500	1,000
TOTAL PUBLIC WORKS DEPARTMENT		1,833,951	1,782,031	2,002,351	1,551,102	1,882,611	2,051,388
EMERGENCY TELEPHONE SYSTEM DEPARTMENT*							
01-07-426-5700	TELEPHONE	2,822	2,296	2,100	1,672	2,051	2,280
01-07-426-5890	CONTRACTUAL SERVICES	265,892	262,790	256,297	263,818	265,750	265,162
	LTA/C ASSESSMENT	193,865					
	ONGOING OPERATING	12,500					
	CAPITAL ASSESSMENT	27,110					
	RECAPTURE CAPITAL	30,000					
	STARCOM MOBILE	1,687					
01-07-426-8010	OPERATING CAPITAL	-	-	-	-	-	-
TOTAL EMERGENCY TELEPHONE SYSTEM DEPARTMENT		268,714	265,086	258,397	265,490	267,801	267,442
TOTAL GENERAL FUND EXPENSES		11,869,772	19,983,525	12,443,193	8,286,301	12,137,841	13,110,821
TOTAL GF EXPENSES & OTHER FINANCING USES		16,319,848	23,263,250	15,720,580	11,561,126	15,415,228	16,391,677
GENERAL FUND SURPLUS/(DEFICIT)		89,298	102,539	-	2,781,536	1,732,084	-





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CITY OF COUNTRYSIDE 2025 ANNUAL BUDGET

HOTEL/MOTEL FUND

ACCT NUMBER	ACCT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 FYTD	2024 FYE PROJ	2025 BUDGET
REVENUES:							
TAXES							
15-00-310-3110	HOTEL/MOTEL TAXES	267,752	297,616	300,000	254,375	274,505	275,000
TOTAL TAXES		267,752	297,616	300,000	254,375	274,505	275,000
OTHER REVENUES							
15-00-380-3810	INTEREST INCOME	(24,330)	14,101	13,905	42,646	45,000	35,000
15-00-380-3840	FESTIVAL REVENUE	-	-	-	-	-	-
15-00-380-3850	CONCERT SPONSORSHIPS	10,000	10,500	10,000	-	10,000	10,000
15-00-380-3855	PARADE SPONSORSHIPS	25,925	21,275	20,000	21,700	21,700	20,000
15-00-380-3856	WINTERFEST SPONSORSHIPS	2,250	-	2,500	1,500	1,500	1,500
15-00-380-3858	OTHER EVENT SPONSORSHIPS	-	-	5,000	5,000	5,000	5,000
15-00-380-3860	OTHER REVENUE	-	-	-	-	-	-
15-00-380-3880	INVESTMENT GAIN (LOSS)	740	-	-	-	-	-
TOTAL OTHER REVENUES		14,585	45,876	51,405	70,846	83,200	71,500
TOTAL HOTEL/MOTEL FUND REVENUES		282,337	343,492	351,405	325,221	357,705	346,500
EXPENDITURES:							
PROFESSIONAL DEVELOPMENT							
15-00-550-4215	SALARIES - PART TIME	-	-	-	-	-	-
15-00-550-4217	OVERTIME	-	-	-	-	-	-
TOTAL PROFESSIONAL DEVELOPMENT		-	-	-	-	-	-
CONTRACTUAL SERVICES							
15-00-600-5890	CONTRACTUAL/CONSULTING SVCS	-	-	-	-	-	-
15-00-600-5900	ADVERTISING	37,280	52,647	49,150	40,453	40,453	67,690
	WHITE SOX RADIO ADVERTISING	93,725					
	DEALERSHIP REIMBURSEMENTS	(26,035)					
TOTAL CONTRACTUAL SERVICES		37,280	52,647	49,150	40,453	40,453	67,690
OTHER FINANCING USES							
15-00-950-6520	OPERATING SUPPLIES	-	477	-	-	-	-
15-00-950-9010	FESTIVAL EXPENDITURES	1,817	26	-	30	100	100
15-00-950-9015	EASTER EGG HUNT	612	655	500	-	650	650
15-00-950-9020	CONCERTS IN THE PARK	20,616	33,502	33,500	35,871	35,871	38,140
	EVENT SIGNS/POSTCARDS	8,000					
	EVENT CONSULTANT FEES	30,140					
15-00-950-9021	MOVIES IN THE PARK	-	-	-	-	-	-
15-00-950-9022	HARVEST FESTIVAL	-	-	-	-	-	-
15-00-950-9023	TREE LIGHTING CEREMONY	-	-	-	-	-	-

THE HOTEL/MOTEL FUND IS CONTINUED ON THE FOLLOWING PAGE



HOTEL/MOTEL FUND CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 FYTD	2024 FYE PROJ	2025 BUDGET
OTHER FINANCING USES CONTINUED...							
15-00-950-9024	CHILDREN'S HOLIDAY PARTY	6,564	7,154	6,355	7,264	7,264	6,700
	GIFT CERTIFICATES	1,000					
	BIKE RAFFLE	500					
	RAFFLE TICKETS	100					
	STOCKINGS	2,000					
	REFRESHMENTS	250					
	SANTA	350					
	ENTERTAINERS	650					
	RAFFLE GIFTS	350					
	CANDY FOR STOCKINGS	1,500					
15-00-950-9030	PARADE EXPENSES	33,166	29,694	30,500	3,307	30,500	30,500
	ADVERTISING	3,000					
	OTHER PARADE EXPENSES	10,000					
	DONATION	17,500					
15-00-950-9040	WINTERFEST EXPENSES	4,268	5,682	6,500	4,348	5,247	5,500
	ENTERTAINMENT	2,500					
	TENT/RENTALS	2,000					
	SUPPLIES/PRINT/MISC	1,000					
15-00-950-9045	OTHER EVENT EXPENSES	1,912	17,912	20,500	22,603	22,603	25,000
	BLUEGRASS & BREWS	13,500					
	IDEAL BACK TO SCHOOL	11,500					
15-00-950-9055	TAX SHARING	-	-	-	-	-	-
15-00-950-9099	OTHER COMMUNITY RELATIONS	28,579	33,833	24,400	20,397	28,500	30,970
	IBM CANAL (NHACCA) CONTRIBUTION	1,470					
	HOLIDAY DECORATIONS	11,500					
	BANNERS	9,000					
	FIREWORKS	9,000					
15-00-950-9595	OPERATING TRANSFER OUT	145,000	158,500	180,000	-	185,000	140,000
TOTAL OTHER FINANCING USES		242,533	287,435	302,255	93,821	315,735	277,560
TOTAL FUND EXPENDITURES		279,813	340,082	351,405	134,274	356,188	345,250
NET CHANGE IN FUND BALANCE		2,524	3,410	-	190,947	1,517	1,250



COMMERCIAL TIF FUND

ACCT NUMBER	ACCT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 FYTD	2024 FYE PROJ	2025 BUDGET
REVENUES:							
TAXES							
22-00-310-3303	INCREMENTAL PROPERTY TAX	531,040	486,656	543,121	353,620	555,221	555,221
TOTAL TAXES		531,040	486,656	543,121	353,620	555,221	555,221
OTHER REVENUES							
22-00-380-3810	INTEREST INCOME	65	1,642	50	2,845	1,000	500
TOTAL OTHER REVENUES		65	1,642	50	2,845	1,000	500
OTHER FINANCING SOURCES							
22-00-395-3999	OPERATING TRANSFER IN	68,896	54,312	54,312	55,522	55,522	55,522
	FROM THE GENERAL FUND		67,617				
TOTAL OTHER FINANCING SOURCES		68,896	54,312	54,312	55,522	55,522	55,522
TOTAL FUND REVENUES		600,001	542,610	597,483	411,987	611,743	611,243
EXPENDITURES:							
PROFESSIONAL & TECHNICAL SERVICES							
22-00-530-5320	ENGINEERING	-	-	-	-	-	-
22-00-530-5330	LEGAL	1,224	294	5,000	968	-	1,000
22-00-530-5730	UTILITIES	-	-	-	-	-	-
22-00-530-5890	CONTRACTUAL/CONSULTING	565	580	1,000	500	-	1,000
	TIF COMPLIANCE OPINION		1,000				
22-00-530-9565	INTERFUND INTEREST PAYMENTS	225,749	413,717	501,162	408,584	544,000	475,000
22-00-530-9560	DEBT INTEREST PAYMENTS	-	-	-	-	-	-
TOTAL PROFESSIONAL & TECHNICAL SERVICES		227,538	414,591	507,162	410,052	544,000	477,000
CAPITAL							
22-00-800-8900	OTHER CAPITAL EXPENDITURES	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURES		-	-	-	-	-	-
TOTAL FUND EXPENDITURES		227,538	414,591	507,162	410,052	544,000	477,000
NET CHANGE IN FUND BALANCE		372,464	128,018	90,321	1,935	67,743	134,243



CAPITAL PROJECT FUND

ACCT NUMBER	ACCT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 PYTD	2024 FYE PROJ	2025 BUDGET
REVENUES:							
BOND PROCEEDS							
24-00-311-3610	BOND PROCEEDS	-	4,188,516	-	-	-	-
TOTAL BOND PROCEEDS		-	4,188,516	-	-	-	-
OTHER REVENUES							
24-00-380-3810	INTEREST INCOME	-	123,703	150,000	140,684	165,684	117,627
24-00-380-3820	SALE OF FIXED ASSETS	-	-	-	-	-	-
24-00-380-3853	GRANT REVENUE	165,696	800,603	187,500	43,422	85,922	502,000
	ITEP JOLIET PH 2 ENG (STP)	182,000					
	CDBG - LORRAINE/ROSE	200,000					
	DCEO CAPITAL GRANT	120,000					
TOTAL OTHER REVENUES		165,696	924,306	337,500	184,106	251,606	619,627
OTHER FINANCING SOURCES							
24-00-395-3999	TRANSFER IN	1,965,877	-	-	-	-	-
	FROM THE GENERAL FUND	-					
TOTAL OTHER FINANCING SOURCES		1,965,877	-	-	-	-	-
TOTAL FUND REVENUES		2,131,573	5,112,822	337,500	184,106	251,606	619,627
EXPENDITURES:							
FINANCE DEPARTMENT (CITY HALL PROJECT)							
24-01-413-5320	ENGINEERING FEES	131	-	-	-	-	-
24-01-413-5321	ARCHITECT FEES	-	-	-	-	-	-
24-01-413-5322	CONSTRUCTION MANAGEMENT	-	-	-	2,196	2,196	-
24-01-413-5323	GENERAL REQUIREMENTS	-	-	-	200	200	-
24-01-413-5324	ENVIRONMENTAL SERVICES	-	-	-	-	-	-
24-01-413-5890	CONTRACTUAL/CONSULTING	331	-	-	-	-	-
24-01-413-8001	GRADING/EARTHWORK	-	-	-	-	-	-
24-01-413-8002	BUILDING CONSTRUCTION (GMP)	-	-	-	71,331	71,331	-
24-01-413-8015	FURNITURE/FIXTURES/EQUIP	-	4,419	-	-	-	-
24-01-413-8100	UTILITY RELOCATION	-	-	-	-	-	-
TOTAL FINANCE DEPARTMENT (CITY HALL PROJ)		462	4,419	-	73,727	73,727	-
GENERAL ADMINISTRATION							
24-01-416-5320	ENGINEERING FEES	2,932	91,794	285,000	42,413	100,000	360,000
	ITEP JOLIET PH 1 ENG (STP FED SHARE)	182,000					
	ITEP JOLIET PH 1 ENG (LOCAL SHARE)	78,000					
	ENGINEERING PED BRIDGE - JOLIET	100,000					
24-01-416-8010	EQUIPMENT	-	-	-	-	-	10,000
	REPLACEMENT FOLDER/INSERTER MACHINE	10,000					
24-01-416-8012	MOTOR VEHICLES	-	35,800	-	-	-	35,000
	NEW ADMIN VEHICLE (NET OF TRADE)	35,000					
24-01-416-8020	INFRASTRUCTURE IMPROVEMENTS	5,220	726,251	82,450	35,374	35,374	82,450
	STP EAST AV CONSTRUCTION LOCAL	21,379					
	ITEP BRAINARD CONST LOCAL FINAL	61,071					
24-01-416-9055	REIMBURSEMENT AGMNT	600,000	-	-	-	-	-
TOTAL GENERAL ADMINISTRATION		608,152	853,844	367,450	77,787	135,374	487,450

THE CAPITAL FUND BUDGET IS CONTINUED ON THE FOLLOWING PAGE

CAPITAL PROJECT FUND CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 FYTD	2024 FYE PROJ	2025 BUDGET
POLICE DEPARTMENT							
24-02-421-8010	EQUIPMENT	27,153	55,961	153,000	86,452	153,000	123,000
	IN CAR & BODY CAMERAS	70,000					
	BALLISTIC SHIELDS	15,000					
	PATROL RIFLES	28,000					
	TOTAL STATION - HARDWARE/SOFTWARE	10,000					
24-02-421-8018	MOTOR VEHICLES	25,833	29,417	142,886	88,199	142,886	160,000
	TWO NEW PATROL SQUADS W UPFIT	160,000					
TOTAL POLICE DEPARTMENT		52,986	85,378	295,886	174,651	295,886	283,000
PUBLIC WORKS DEPARTMENT							
24-03-431-5320	ENGINEERING FEES	101,478	9,871	62,000	53,262	62,000	120,000
	ENGINEERING - CDBG PROJECT	60,000					
	ENGINEERING - OTHER RESURFACING	60,000					
24-03-431-8000	BUILDING/SITE IMPROVEMENTS	-	153,545	-	22,240	22,240	-
24-03-431-8010	EQUIPMENT	4,200	200,483	15,000	7,230	7,230	130,000
	REPLACE BACKHOE/CASE LOADER - DPW	130,000					
24-03-431-8015	FURNITURE & FIXTURES	7,069	-	-	-	-	-
24-03-431-8018	MOTOR VEHICLES	230,801	150,372	165,220	-	210,220	60,000
	RANGER REPLACEMENT - F250	60,000					
24-03-431-8020	INFRASTRUCTURE IMPROVEMENTS	672,632	94,247	1,016,341	688,629	688,629	1,039,177
	SUNSET AV REPAVING	548,959					
	67TH ST REPAVING	105,218					
	LORRAINE/ROSE CT/ROSE AV - LOCAL	185,000					
	LORRAINE/ROSE CT/ROSE AV - CDBG	200,000					
TOTAL PUBLIC WORKS DEPARTMENT		1,016,179	608,518	1,258,561	771,361	990,319	1,349,177
OTHER FINANCING USES							
24-01-413-9540	COST OF ISSUANCE	19,500	135,173	-	-	-	-
TOTAL OTHER FINANCING USES		19,500	135,173	-	-	-	-
TOTAL FUND EXPENDITURES		1,697,279	1,687,333	1,921,897	1,097,527	1,495,305	2,119,627
NET CHANGE IN FUND BALANCE		434,294	3,425,489	(1,584,397)	(913,421)	(1,243,699)	(1,500,000)





CAPITAL FUND CONTINUED...





MOTOR FUEL TAX FUND (MFT FUND)

ACCT NUMBER	ACCT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 FYTD	2024 FYE PROJ	2025 BUDGET
REVENUES:							
INTERGOVERNMENTAL REVENUES							
12-00-330-3360	MOTOR FUEL TAX ALLOTMENT	299,753	319,699	272,786	255,847	276,253	279,912
	REGULAR MFT (22.53/CAPITA)	144,643					
	TRANS RENEWAL (20.87/CAPITA)	135,269					
TOTAL INTERGOVERNMENTAL REVENUES		299,753	319,699	272,786	255,847	276,253	279,912
OTHER REVENUES							
12-00-380-3810	INTEREST INCOME	420	6,015	1,000	9,499	13,000	10,000
TOTAL OTHER REVENUES		420	6,015	1,000	9,499	13,000	10,000
TOTAL MOTOR FUEL TAX FUND REVENUES		300,173	325,713	273,786	265,346	289,253	289,912
EXPENDITURES:							
CAPITAL							
12-00-800-8020	INFRASTRUCTURE IMPROVEMENTS	-	927,584	-	19,289	19,289	-
	NO PLANNED MFT PROJECTS	-					
TOTAL CAPITAL		-	927,584	-	19,289	19,289	-
OTHER FINANCING SOURCES							
12-00-950-9595	OPERATING TRANSFER IN	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES		-	-	-	-	-	-
TOTAL MOTOR FUEL TAX FUND EXPENDITURES		-	927,584	-	19,289	19,289	-
NET CHANGE IN FUND BALANCE		300,173	(601,870)	273,786	246,056	269,964	289,912



55TH ST COMMERCIAL TIF FUND

ACCT NUMBER	ACCT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 FYTD	2024 FYE PROJ	2025 BUDGET
REVENUES:							
TAXES							
23-00-310-3303	INCREMENTAL PROPERTY TAX	288,636	95,613	126,205	41,513	88,788	88,788
TOTAL TAXES		288,636	95,613	126,205	41,513	88,788	88,788
OTHER REVENUES							
23-00-380-3810	INTEREST INCOME	112	3,972	-	12,568	15,000	10,000
23-00-380-3850	MISC INCOME	-	-	-	-	-	-
TOTAL OTHER REVENUES		112	3,972	-	12,568	15,000	10,000
OTHER FINANCING SOURCES							
23-00-395-3999	OPERATING TRANSFER IN	18,420	12,621	12,621	8,849	8,879	8,879
TOTAL OTHER FINANCING SOURCES		18,420	12,621	12,621	8,849	8,879	8,879
TOTAL FUND REVENUES		307,168	112,205	138,826	62,931	112,667	107,667
EXPENDITURES:							
PROFESSIONAL & TECHNICAL SERVICES							
23-00-530-5330	LEGAL	8,591	6,622	10,000	3,545	3,500	10,000
23-00-530-5730	ELECTRICITY	-	-	-	-	-	-
23-00-530-5890	CONTRACTUAL/CONSULTING	13,187	974	5,000	590	1,000	5,000
	TIF COMPLIANCE OPINION	1,000					
	OTHER CONTRACTUAL	4,000					
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		24,313	7,596	15,000	4,135	4,500	15,000
TOTAL FUND EXPENDITURES		24,313	7,596	15,000	4,135	4,500	15,000
NET CHANGE IN FUND BALANCE		282,854	104,609	123,826	58,795	108,167	92,667



DRUG FORFEITURE FUND

ACCT NUMBER	ACCT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 FYTD	2024 FYE PROJ	2025 BUDGET
REVENUES:							
INTERGOVERNMENTAL							
31-00-381-3820	FEDERAL PAYMENTS	-	-	1,000	-	-	-
31-00-384-3821	STATE LAUNDERING PMTS	67,005	2,988	1,000	95,153	95,153	-
31-00-385-3821	STATE CANNABIS PMTS	10,201	2,408	1,000	48,596	48,596	-
TOTAL INTERGOVERNMENTAL		77,206	5,396	3,000	143,749	143,749	-
INVESTMENT INCOME							
31-00-381-3810	INTEREST INCOME	110	578	-	71	100	-
31-00-384-3810	INTEREST INCOME	67	2,434	-	1,545	1,750	-
31-00-385-3810	INTEREST INCOME	16	658	-	1,377	1,500	-
TOTAL INVESTMENT INCOME		194	3,671	-	2,993	3,350	-
OTHER REVENUE							
31-00-381-3850	MSC REVENUE	-	-	-	-	-	-
31-00-385-3850	MSC REVENUE	-	-	-	-	-	-
TOTAL REVENUE - OTHER REVENUE		-	-	-	-	-	-
TOTAL FUND REVENUES		77,400	9,067	3,000	146,742	147,099	-
EXPENDITURES:							
FEDERAL DRUG FORFEITURE							
31-02-421-6520	OPERATING SUPPLIES	-	-	-	-	-	-
TOTAL FEDERAL DRUG FORFEITURE		-	-	-	-	-	-
STATE MONEY LAUNDERING							
31-02-424-6520	OPERATING SUPPLIES	-	5,780	-	-	-	-
TOTAL STATE MONEY LAUNDERING		-	5,780	-	-	-	-
STATE CANNABIS							
31-02-425-6520	OPERATING SUPPLIES	-	-	-	-	-	-
TOTAL STATE CANNABIS		-	-	-	-	-	-
CAPTIAL OUTLAYS							
31-02-421-8010	OPERATING CAPITAL	98,583	16,572	-	-	-	-
31-02-424-8010	OPERATING CAPITAL	-	75,028	-	-	-	25,000
PORTABLE SOLAR CAMERA SYSTEM		25,000					
31-02-425-8010	OPERATING CAPITAL	-	21,730	-	-	-	-
TOTAL CAPITAL OUTLAYS		98,583	113,330	-	-	-	25,000
TOTAL FUND EXPENDITURES		98,583	119,110	-	-	-	25,000
NET CHANGE IN FUND BALANCE		(21,183)	(110,043)	3,000	146,742	147,099	(25,000)



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. **Geno Smith, 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 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 5 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	2023	2022
# Watermain breaks	5	9
# J.U.L.I.E. locates	2,450	1,940
# Service requests	129	117
Hydrants Replaced	2	2
Valves Replaced	2	0
Meters Replaced	6	86
MXUs Replaced	131	84
Water Accountability	92.43%	91.80%

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 services as requested.

There were 2,450 J.U.L.I.E locate requests received in 2023, up from 1,940 or 26% from 2022 as the result of the Central Tri-State Tollway, East Avenue Project, City water main projects, and other isolated projects. Staff responded to 129 service requests, up from 117 in 2022, ranging from frozen pipes and leaks to water usage and 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	2022 ACT	2023 ACT	2024 PROJ	2025 BUDG
FULL TIME EMPLOYEES	3	3	3	3
PART TIME/SEASONAL EMPLOYEES	-	-	-	-
TOTAL PERSONNEL COSTS (1)	345,042	478,548	450,553	495,467
ALL OTHER OPERATING COSTS	3,923,495	4,023,256	5,604,321	5,141,368
TOTAL DEPARTMENTAL EXPENSES	4,268,537	4,501,804	6,054,874	5,636,835
PERSONNEL COSTS PER CAPITA	54	75	70	77
TOTAL DEPARTMENTAL COSTS PER CAPITA	665	701	943	878

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



STRATEGIC INITIATIVES/GOALS/FOCUS AREAS	HIGH QUALITY COMMUNITY SERVICE DELIVERY	EFFICIENT AND TRANSPARENT OPERATIONS	FINANCIAL SUSTAINABILITY / PRUDENT FINANCIAL MANAGEMENT	LONG TERM CAPITAL PLANNING/ STEWARDSHIP OF CAPITAL ASSETS
ACHIEVE CONTINUED GROWTH IN ELECTRONIC BILLING AND PAYMENT ACTIVITIES FROM AGGRESSIVE MARKETING INITIATIVES AND COMMUNITY OUTREACH	✓	✓	✓	
REDUCE NON REVENUE WATER BY OVER 2.5% OVER THE NEXT 3-5 YEARS SAVING OVER \$33,000 ANNUALLY		✓	✓	
CONTINUE PHASE THREE OF HYDRANT RESORTATION PROJECT IN WARD 1 DURING THE CURRENT BUDGET CYCLE	✓			✓
CONTINUE TO INVEST HEAVILY IN WATER MAIN REPLACEMENTS TO IMPROVE FLOW AND REDUCE LOSS		✓	✓	✓
INITIATE AND PHASE IN RESIDENTIAL/RETAIL METER REPLACEMENT PROJECT WITHIN THE NEXT THREE BUDGET CYCLES TO FURTHER IMPROVE ACCOUNTABILITY NUMBERS		✓	✓	✓

STRATEGIC GOALS/INITIATIVES AND PERFORMANCE INDICATORS

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. Implemented promotional program through the Finance Department which provided statement credits for new paperless and auto debit subscribers.
- The current budget cycle goal is to obtain 60% in electronic payments by year-end. A second round of promotional credits will be offered in the current budget cycle to increase subscriptions. The Finance Department will also perform cooperative market campaigns with our gateway provider and receive additional training on effectively marketing to senior accounts in our system.

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2022 ACT	2023 ACT	2024 PROJ	2025 BUDG
PAPERLESS WATER BILLING ACCOUNTS	52%	55%	58%	60%
ELECTRONIC WATER BILLING PAYMENTS	42%	50%	53%	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 ratio for fiscal year 2023 improved from the large commercial meter replacement project (these customers represent 27% of total system volume). Over the next 3-5 budget cycles, the goal is to replace older residential meters in the system to achieve loss ratios at 5% or less – budgetary outperformance for fiscal year 2025 is anticipated.

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2022 ACT	2023 ACT	2024 PROJ	2025 BUDG
WATER ACCOUNTABILITY RATIOS	91.16%	91.92%	92.43%	92.43%
SAVINGS/(LOSS) FROM CHANGE IN RATIO	(34,320)	25,080	16,830	-

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

- Update 15 year capital replacement schedule and prioritize main replacements based on updated conditions assessments. Initiate hydrant restoration project in Ward 1 this year.
- The current budget cycle includes the replacement of two mains – 2 of which are required to avoid conflicts with State Road projects. The Sunset Avenue main in Ward 2 was largely completed in the prior budget cycle although some final close out/retention costs may carry forward to this period.
- Over the next three budget cycles, the Finance Director and City Engineer will perform a replacement cost and user rate study on the sanitary sewer system in Ward 2. Sewer rates have not been adjusted since fiscal year 1992 where monthly rates in the system were doubled from \$3 to \$6.
- Annually the City passes through water rate increases from its wholesale supplier. Biannually the City Engineer completes a water rate study on the cost of providing finished water supply to the City's wholesale customers (Village of Indian Head Park/LaGrange Highlands). The study recaptures infrastructure/operating costs on the high pressure system that serves these wholesale customers. In all, water rates provide \$650,000 to \$750,000 in pay-as-you-go infrastructure investment capacity.



CITY OF COUNTRYSIDE 2025 ANNUAL BUDGET

WATER FUND

ACCT NUMBER	ACCT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 FYTD	2024 FYE PROJ	2025 BUDGET
REVENUES							
CHARGES FOR SERVICES							
51-00-360-3610	WATER CHARGES	4,547,585	4,582,300	4,835,766	4,143,700	4,790,616	4,965,793
51-00-360-3615	LATE PENALTIES	(419)	4,064	5,000	3,814	4,500	4,000
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	974	4,958	1,000	6,423	6,423	1,000
51-00-360-3680	METER RENTAL CHARGES	286	887	300	179	500	500
TOTAL CHARGES FOR SERVICES		4,548,427	4,592,209	4,842,066	4,154,117	4,802,039	4,971,293
OTHER REVENUES							
51-00-380-3810	INTEREST INCOME	(85,750)	35,472	50,000	110,631	125,000	50,000
51-00-380-3850	MISCELLANEOUS REVENUE	-	17,414	-	-	-	-
51-00-380-3880	INVESTMENT GAIN (LOSS)	1,435	-	-	-	-	-
51-00-380-3899	WATER TOWER RENTAL	91,873	49,785	97,468	50,866	73,621	75,828
VERIZON	37,316						
T-MOBILE	38,512						
TOTAL OTHER REVENUES		7,558	102,671	147,468	161,497	198,621	125,828
TOTAL FUND REVENUES		4,555,984	4,694,880	4,989,534	4,315,614	5,000,660	5,097,121

EXPENSES:

OPERATIONS

51-03-431-4210	SALARIES FULL-TIME	275,457	278,736	291,362	228,015	291,362	306,816
51-03-431-4215	SALARIES PART-TIME	9,971	9,319	10,208	8,414	10,208	11,026
51-03-431-4217	OVERTIME	20,817	20,531	23,283	9,602	23,283	26,837
51-03-431-4218	BUYBACKS & OTHER BENEFITS	17,186	16,141	10,916	7,930	7,930	10,605
51-03-431-4219	PAGER ALLOWANCE	6,730	6,664	6,745	5,432	6,745	6,800
51-03-431-4220	SOCIAL SECURITY TAX	19,525	22,739	21,236	15,767	21,236	22,449
51-03-431-4225	MEDICARE TAX	4,566	5,318	4,966	3,687	4,966	5,250
51-03-431-4230	HEALTH INSURANCE	44,968	44,921	51,531	31,156	38,264	53,898
51-03-431-4231	RETIREE HEALTH INSURANCE	-	-	-	-	-	-
51-03-431-4235	OTHER INSURANCE	2,818	2,582	3,018	1,426	1,800	3,031
51-03-431-4250	EMPLOYEE ASSISTANCE PROGRAM	35	35	-	-	35	35
51-03-431-4260	IMRF	38,544	35,660	26,821	20,320	25,442	28,696
51-03-431-4262	IMRF PENSION EXPENSE/OPEB	(110,403)	19,046	-	-	-	-
51-03-431-4290	UNIFORM ALLOWANCE	2,001	1,866	2,100	1,244	1,964	2,100
51-03-431-5110	MAINTENANCE-BUILDING	2,042	1,194	9,950	3,878	4,440	5,700
	OVERHEAD DOORS	1,000					
	HVAC MAINTENANCE	1,500					
	BUILDING SECURITY	1,000					
	ELECTRICAL MAINTENANCE	1,000					
	LANDSCAPE MAINTENANCE	500					
	MISC REPAIRS	500					
	EXTINGUISHER REPAIRS/TESTING	200					

THE WATER FUND IS CONTINUED ON THE FOLLOWING PAGE

WATER FUND CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 FYTD	2024 FYE PROJ	2025 BUDGET
OPERATIONS CONTINUED...							
51-03-431-5120	MAINTENANCE-EQUIPMENT	41,364	8,092	20,000	24,694	28,500	21,000
	PUMP MAINTENANCE	5,250					
	GENERATOR MAINTENANCE	5,250					
	SCADA	5,250					
	MISC EQUIP REPAIRS	5,250					
51-03-431-5130	MAINTENANCE-MOTOR VEHICLES	-	374	500	-	-	-
51-03-431-5140	MAINTENANCE-INFRASTRUCTURE	33,666	118,613	134,169	78,308	108,278	134,169
	RESTORATION - WARD 1 HYDRANTS	14,560					
	HYDRANT MAINT PROGRAM	21,825					
	VALVE MAINTENANCE PROGRAM	17,784					
	REPAIR OF MAIN BREAKS	65,000					
	STREET REPAIR - MAIN BREAKS	15,000					
51-03-431-5310	AUDITING	2,530	2,606	3,277	3,252	3,252	3,376
	10% OF AUDIT FEE	3,376					
51-03-431-5320	ENGINEERING	13,456	4,726	15,000	-	5,500	12,500
51-03-431-5330	LEGAL	-	-	-	-	-	-
51-03-431-5500	CELLULAR/PAGERS	999	1,054	1,150	798	1,150	1,150
51-03-431-5610	CONFERENCE & TRAVEL	-	-	-	-	-	-
51-03-431-5630	TRAINING & MEETINGS	-	95	200	108	150	200
51-03-431-5680	SOFTWARE MAINT/LICENSE	4,380	10,189	5,750	17,282	17,282	10,300
	CORE&MAIN FLEXNET SUPPORT	2,400					
	BS&A ALLOCATION	6,250					
	SSL CERTIFICATE	1,650					
51-03-431-5690	MEMBERSHIPS & LICENSES	507	857	658	90	658	658
	AMERICAN WATER WORKS ASSOC	478					
	SOUTH SUBURBAN	180					
51-03-431-5700	TELEPHONE	6,467	4,571	4,500	3,362	4,500	4,575
51-03-431-5710	POSTAGE	5,029	5,182	6,000	4,920	5,300	6,000
51-03-431-5720	NATURAL GAS	9,888	6,510	6,500	3,443	6,050	6,500
51-03-431-5730	ELECTRICITY	54,402	42,647	55,000	59,359	61,450	62,500
51-03-431-5810	LEGAL NOTICES/PUBLICATIONS	1,277	4,551	1,277	2,336	2,350	2,350
51-03-431-5820	RISK MANAGEMENT	26,250	28,192	34,941	30,220	30,220	35,387
	IRMA PREMIUM (15% OF PREMIUM)	25,637					
	IRMA CLAIM DEDUCTIBLES	9,750					
51-03-431-5840	WATER PURCHASE	2,985,982	2,939,612	3,136,316	2,425,388	3,084,877	3,199,871
51-03-431-5890	CONTRACTUAL/CONSULTING SERV	54,161	13,152	42,500	19,105	25,000	43,225
	ENVIRO LAB	5,750					
	METER TESTING	10,000					
	JULIE LOCATE SUBSCRIPTION	3,725					
	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	1,284	1,587	1,500	196	500	1,500
51-03-431-6516	CREDIT CARD PROCESSING FEES	24,225	24,764	25,000	15,986	25,000	25,000

THE WATER FUND IS CONTINUED ON THE FOLLOWING PAGE

WATER FUND CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 FYTD	2024 EYE PROJ	2025 BUDGET
OPERATIONS CONTINUED...							
51-03-431-6520	OPERATING SUPPLIES	18,098	39,880	22,000	16,194	22,000	22,000
	SODIUM HYPOCHLORITE	7,500					
	PAINT AND MARKING SUPPLIES	2,500					
	CLEANING SUPPLIES	1,500					
	REPAIR CLAMPS	5,000					
	EMPLOYEE SAFETY ITEMS	1,000					
	HARDWARE SUPPLIES	1,500					
	TESTING SUPPLIES	1,500					
	WATER BILLS/LATE NOTICES	1,500					
51-03-431-6530	FUEL/OIL	2,662	3,479	3,250	2,508	3,411	3,500
51-03-431-8010	OPERATING CAPITAL	9,618	10,852	85,000	62,995	83,523	15,000
	OTHER METER REPLACEMENTS	15,000					
51-03-431-8020	INFRASTRUCTURE IMPROVEMENTS	26,795	135,308	1,837,125	1,696,544	1,710,305	1,150,000
	LAGRANGE MAIN - 53RD TO 55TH	950,000					
	SOEHRMAN PARK MAIN	200,000					
TOTAL OPERATING COSTS EXC DEPRECIATION		3,657,296	3,871,645	5,903,749	4,803,960	5,666,930	5,244,004
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	7,720	6,387	-	-	-	-
51-00-700-7176	MOTOR VEHICLE DEPRECIATION	5,783	1,928	-	-	-	-
51-00-700-7178	INFRASTRUCTURE DEPREC	463,136	494,678	-	-	-	-
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		546,815	573,169	-	-	-	-
DEBT SERVICE							
51-03-431-9550	PRINCIPAL - BONDS	-	-	335,000	335,000	335,000	345,000
51-03-431-9560	INTEREST-BONDS	46,863	37,288	31,600	31,600	31,600	21,550
TOTAL DEBT SERVICE EXPENSE		46,863	37,288	366,600	366,600	366,600	366,550
OTHER FINANCING SOURCES							
51-03-431-9595	OPERATING TRANSFER OUT	-	-	-	-	-	-
TOTAL DEBT SERVICE EXPENSES		-	-	-	-	-	-
TOTAL WATER FUND EXPENSES		4,250,974	4,482,101	6,270,349	5,170,560	6,033,530	5,610,554
NET CHANGE IN FUND BALANCE		305,011	212,779	(1,280,815)	(854,946)	(1,032,870)	(513,433)



SEWER MAINTENANCE FUND

ACCT NUMBER	ACCT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 FYTD	2024 FYE PROJ	2025 BUDGET
REVENUES:							
CHARGES FOR SERVICES							
52-00-360-3610	SEWER CHARGES	25,500	25,464	25,946	21,243	25,946	25,946
52-00-360-3615	LATE PENALTIES	51	36	50	30	50	35
TOTAL CHARGES FOR SERVICES		25,551	25,500	25,996	21,273	25,996	25,981
OTHER REVENUES							
52-00-380-3810	INTEREST INCOME	7	291	150	467	550	300
TOTAL OTHER REVENUES		7	291	150	467	550	300
TOTAL FUND REVENUES		25,559	25,792	26,146	21,740	26,546	26,281
EXPENSES:							
SEWER OPERATIONS							
52-03-431-4210	SALARIES FULL-TIME	12,473	11,924	12,403	10,018	12,403	13,629
52-03-431-4217	OVERTIME	-	-	-	-	-	-
52-03-431-4219	PAGER ALLOWANCE	-	-	-	-	-	-
52-03-431-4220	SOCIAL SECURITY	749	717	769	606	769	845
52-03-431-4225	MEDICARE TAX	175	168	180	142	180	198
52-03-431-4230	HEALTH INSURANCE	2,231	2,088	2,959	1,411	2,959	2,130
52-03-431-4235	OTHER INSURANCE	-	-	-	-	-	-
52-03-431-4260	IMRF	1,537	1,202	1,007	816	1,007	1,122
52-03-431-4262	IMRF PENSION EXPENSE	(4,337)	(1,110)	-	-	-	-
52-03-431-5120	MAINTENANCE-EQUIPMENT	1,095	2,260	1,250	-	1,250	2,450
52-03-431-5310	AUDITING	1,265	1,303	1,639	1,626	1,626	1,688
5% OF ANNUAL AUDIT FEE		1,688	-	-	-	-	-
52-03-431-5320	ENGINEERING	-	-	-	-	-	-
52-03-431-6520	OPERATING SUPPLIES	1,528	17	-	-	-	-
52-03-431-8010	OPERATING CAPITAL	607	-	-	-	-	-
52-03-431-8020	INFRASTRUCTURE IMPROVEMENTS	240	1,135	12,500	-	1,150	4,219
MWRD I&I INSPECTIONS/OTHER		12,500	-	-	-	-	-
TOTAL SEWER OPERATIONS		17,563	19,704	32,707	14,618	21,344	26,281
DEPRECIATION							
52-00-700-7178	INFRASTRUCTURE DEPRECIATION	68,617	68,617	-	-	-	-
TOTAL DEPRECIATION		68,617	68,617	-	-	-	-
TOTAL FUND EXPENSES		86,180	88,320	32,707	14,618	21,344	26,281
NET CHANGE IN FUND BALANCE		(60,621)	(62,529)	(6,561)	7,122	5,202	-



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 previously served as the General Manager for Arcis Golf for the preceding 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 completed an internship at the Jack Nicklaus Design Golf Club at Mason Ridge and 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, course maintenance, and planning as well making recommendations on the long-term capital plan.





DEPARTMENTAL EXPENSES/INPUTS/STAFFING LEVELS	2022 ACT	2023 ACT	2024 PROJ	2025 BUDG
FULL TIME EMPLOYEES	3	3	3	3
PART TIME/SEASONAL EMPLOYEES	44	43	43	43
TOTAL PERSONNEL COSTS (1)	526,210	620,308	672,916	729,087
ALL OTHER OPERATING COSTS	760,679	843,543	1,222,809	1,140,272
TOTAL DEPARTMENTAL EXPENSES	1,286,889	1,463,851	1,895,725	1,869,359
PERSONNEL COSTS PER CAPITA	82	97	105	114
TOTAL DEPARTMENTAL COSTS PER CAPITA	200	228	295	291

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



STRATEGIC INITIATIVES/GOALS/FOCUS AREAS	HIGH QUALITY COMMUNITY SERVICE DELIVERY	EFFICIENT AND TRANSPARENT OPERATIONS	FINANCIAL SUSTAINABILITY / PRUDENT FINANCIAL MANAGEMENT	LONG TERM CAPITAL PLANNING/ STEWARDSHIP OF CAPITAL ASSETS
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		✓	✓	
MAINTAIN OR GROW NET CONCESSION INCOME AND NET MARGINS CONSISTENT WITH NEW OPERATING MODEL		✓	✓	
DELIVER HIGH QUALITY SERVICE LEVELS WITH LABOR COSTS AT OR BELOW 40% OF COURSE REVENUES	✓	✓	✓	

FLAGG CREEK GOLF COURSE FUND DEPARTMENTAL INFORMATION CONTINUED...

STRATEGIC GOALS/INITIATIVES 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, Facebook posts, and other survey data obtained. The course strives to achieve recommendation ratings of at least 94.5% and an aggregate course score of at least 4.4 stars. Specific categories are shown in the chart to follow. Management is targeting specific improvement in the "Pace of Play" category noted in the limited quantity of negative survey results that we receive.

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2022 ACT	2023 ACT	2024 PROJ	2025 BUDG
% RECOMMENDED (ALL-TIME TO DATE)	95.9%	94.5%	94.4%	95.0%
COURSE CONDITIONS (# OF STARS)	4.5	4.5	4.5	4.6
VALUE (# OF STARS)	4.4	4.5	4.5	4.5
LAYOUT (# OF STARS)	4.6	4.5	4.5	4.5
FRIENDLINESS OF STAFF (# OF STARS)	4.6	4.6	4.6	4.6
PACE OF PLAY (# OF STARS)	4.1	4.1	4.1	4.2
COURSE AMENITIES (# OF STARS)	4.1	4.2	4.2	4.3
AGGREGATE SCORE (# OF STARS)	4.4	4.4	4.4	4.5

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

- Following three years of double digit growth (2021/2022/2023), projections for fiscal year 2024 revenue growth are estimated at just over \$186,000 or 10.90% over the prior year.
- The 2025 revenue budget is very conservative at 98.61% of the prior year projection.

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2022 ACT	2023 ACT	2024 PROJ	2025 BUDG
# OF ROUNDS PLAYED	41,805	45,377	49,120	50,000
# OF GOLF OUTINGS	40	59	63	60
GOLF COURSE/RANGE REVENUES	1,276,148	1,435,016	1,579,800	1,554,809
PRO SHOP/CONCESSION REVENUES	220,992	274,366	315,925	314,550
TOTAL COURSE REVENUE	1,497,140	1,709,382	1,895,725	1,869,359
% CHANGE YEAR OVER YEAR	11.37%	14.18%	10.90%	-1.39%

- Implemented new operating model for food and beverage (F&B). 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 \$100,000 in net profits and margins greater than 45% of F&B sales. During development of the current budget, golf course management added pizza by the slice, which catered to the junior demographic and has subsequently proven to be very successful.

- The course will continue to evaluate new cost effective menu options as appropriate. Please see the chart to follow, which highlights and evaluates the performance metrics of the F&B operation.

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2022 ACT	2023 ACT	2024 PROJ	2025 BUDG
GROSS REVENUES FROM CONCESSIONS	191,798	239,316	266,716	264,650
COST OF SALES AND OPERATIONS	116,052	122,728	134,585	132,419
NET PROFIT FROM CONCESSIONS	75,746	116,588	132,131	132,231
NET MARGIN FROM CONCESSIONS	39.49%	48.72%	49.54%	49.96%

- The implementation of the new F&B operating model combined with new labor control practices targeting total personnel costs at less than 40% of revenues have produced significant improvements in operating metrics for the course. It should be noted that labor costs were artificially low due to the turnover of the general manager and superintendent in fiscal year 2022 where these positions were vacant for several months.

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2022 ACT	2023 ACT	2024 PROJ	2025 BUDG
TOTAL GOLF COURSE REVENUES	1,497,140	1,709,382	1,895,725	1,869,359
LABOR COSTS - GOLF COURSE DEPT	337,324	397,360	432,188	473,120
LABOR COSTS - FOOD AND BEVERAGE	28,960	29,673	31,994	29,919
LABOR COSTS - MAINTENANCE DEPT	159,926	193,274	208,735	226,048
TOTAL LABOR COSTS	526,210	620,307	672,917	729,087
TOTAL LABOR COSTS AS A % OF REVENUE	35.15%	36.29%	35.50%	39.00%

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 \$550,000 annually to support these trade-off outlays.

PERFORMANCE INDICATORS/BUDGET CYCLE GOALS	2022 ACT	2023 ACT	2024 PROJ	2025 BUDG
OPERATING INCOME BEFORE CAPITAL/ PROFIT SHARE	588,160	639,107	729,040	649,736
CAPITAL OUTLAYS	207,748	465,693	160,850	474,736
PROFIT SHARING DISTRIBUTIONS	230,323	250,000	568,190	175,000



FLAGG CREEK GOLF COURSE FUND

ACCT NUMBER	ACCT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 FYTD	2024 FYE PROJ	2025 BUDGET
REVENUES:							
CHARGES FOR SERVICES							
53-00-360-3001	RESIDENT WEEKEND	32,441	26,252	24,500	20,541	24,014	24,000
53-00-360-3005	NONRESIDENT WEEKEND	207,251	241,253	230,000	236,406	260,582	255,000
53-00-360-3010	RESIDENT WEEKDAYS	19,710	11,321	10,500	10,054	10,500	9,500
53-00-360-3015	NONRESIDENT WEEKDAYS	105,108	105,421	100,000	89,851	99,852	100,000
53-00-360-3020	RESIDENT JR/SR WEEKDAY	44,241	20,354	20,000	19,489	20,941	21,000
53-00-360-3025	NONRESIDENT JR/SR WEEKDAY	120,109	134,870	123,500	134,642	149,221	148,000
53-00-360-3030	DISCOUNT GREEN FEE PROGRAMS	6,924	76,458	73,500	92,908	96,475	96,500
53-00-360-3031	GOLFNOW BOOKINGS	210,964	202,606	190,000	214,380	234,250	230,000
53-00-360-3032	GOLFNOW REVENUE SHARE	13,336	13,263	13,000	14,856	15,195	15,000
53-00-360-3100	PRIVATE LESSON ADULT INSTRUCTION	-	-	-	-	-	-
53-00-360-3105	PRIVATE LESSON KEN	-	-	-	-	-	-
53-00-360-3110	PRIVATE LESSON GROUP - ADULT	-	-	-	-	-	-
53-00-360-3115	PRIVATE LESSON GROUP - KEN	20	-	-	-	-	-
53-00-360-3120	PRIVATE LESSON GROUP - STAFF	-	1,465	-	296	300	-
53-00-360-3150	GOLF COURSE RIDING CART	150,745	160,545	155,000	163,863	174,658	170,000
53-00-360-3155	GOLF COURSE PULL CART	13,460	12,686	11,500	11,809	13,913	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	106,999	110,367	105,000	25,998	111,596	110,000
53-00-360-3300	VIDEO GAMING REVENUE	15,387	13,313	14,500	12,972	13,256	13,500
53-00-360-3305	HOLE IN ONE REVENUE SHARE	10,470	-	-	-	-	-
53-00-360-3500	MISC - RAFFLE TICKETS	-	-	-	-	-	-
53-00-360-3505	MISC - RESIDENT ID CARD	-	-	-	-	-	-
53-00-360-3510	MISC - HANDICAPS	40	100	50	85	145	50
53-00-360-3600	MISC - SPONSORSHIPS	340	350	300	-	-	-
53-00-360-3610	MISC - PRO RENTAL PMTS	21,500	30,000	35,000	32,500	35,500	36,000
53-00-360-3810	INTEREST INCOME	552	7,893	500	32,498	34,500	26,809
53-00-360-3850	OUTINGS/MISC REVENUE	3,366	7,946	13,473	1,884	3,766	3,500
TOTAL CHARGES FOR SERVICES		1,082,963	1,176,461	1,120,323	1,115,031	1,298,664	1,271,359
PRACTICE RANGE							
53-00-370-3300	BUCKET - SMALL	9,417	12,169	11,500	10,996	12,655	13,500
53-00-370-3305	BUCKET - REGULAR	14,439	19,746	18,750	20,312	23,354	23,500
53-00-370-3331	BUCKET - JUMBO	64,039	90,135	86,000	88,530	100,365	101,000
53-00-370-3315	RENTAL CLUB PRACTICE	1,810	1,800	1,750	1,870	1,960	1,950
53-00-370-3350	PRACTICE RANGE FEE REVENUE	103,480	134,705	128,500	127,145	142,802	143,500
TOTAL PRACTICE RANGE REVENUE		193,185	258,555	246,500	248,853	281,136	283,450
PRO SHOP							
53-00-382-3400	PRO SHOP - SLEEVE BALLS	14,522	16,711	14,500	20,837	23,362	23,600
53-00-382-3402	PRO SHOP - ACCESSORIES	3,999	4,500	3,695	9,165	10,097	11,000
53-00-382-3404	PRO SHOP - GLOVES	5,864	9,002	8,950	8,882	9,758	9,850
53-00-382-3406	PRO SHOP - CLOTHING	3,380	2,627	2,950	2,620	2,725	2,750
53-00-382-3408	PRO SHOP - HATS/CAPS	1,430	2,209	1,750	2,167	2,637	2,700
53-00-382-3410	PRO SHOP - SHOES	-	-	-	-	-	-
53-00-382-3412	PRO SHOP - SPECIAL ORDER	-	-	-	630	630	-
TOTAL PRO SHOP REVENUE		29,194	35,050	31,845	44,300	49,209	49,900

FLAGG CREEK GOLF COURSE FUND CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 FYTD	2024 FYE PROJ	2025 BUDGET
CONCESSIONS							
53-00-390-3450	BEVERAGE CART - SODA	4,294	3,978	3,950	4,473	4,477	4,400
53-00-390-3455	BEVERAGE CART - FOOD	2,451	1,511	1,500	2,262	2,262	2,250
53-00-390-3460	BEVERAGE CART - BEER	27,149	20,460	21,000	23,171	23,189	23,000
53-00-390-3465	BEVERAGE CART - LIQUOR	7,337	12,196	12,250	14,336	14,346	14,000
53-00-390-3470	COFFEE/SODA/WATER	14,333	19,159	18,350	18,330	19,892	20,000
53-00-390-3475	FOOD	15,430	22,821	22,850	22,758	24,225	24,000
53-00-390-3480	BEER	80,464	96,479	90,000	92,550	104,195	103,500
53-00-390-3485	LIQUOR	39,016	57,536	55,000	58,789	63,967	63,500
53-00-390-3494	PRIVATE PARTIES	1,525	5,175	4,000	8,544	10,164	10,000
TOTAL CONCESSIONS		191,798	239,316	228,900	245,213	266,716	264,650
TOTAL FUND REVENUES		1,497,140	1,709,382	1,627,568	1,653,397	1,895,725	1,869,359
EXPENSES:							
GOLF COURSE							
53-01-481-4210	SALARIES FULL TIME	169,013	171,681	191,717	150,576	191,717	204,692
53-01-481-4215	SALARIES PART TIME	-	2,199	-	2,104	2,500	2,756
53-01-481-4216	SALARIES PART TIME-SEASONAL	158,248	160,681	164,680	148,046	159,250	175,091
53-01-481-4217	OVERTIME	809	-	-	188	188	-
53-01-481-4218	BUYBACKS & OTHER BENEFITS	7,118	6,587	3,467	3,531	3,531	3,780
53-01-481-4220	SOCIAL SECURITY TAX	20,801	20,559	22,312	18,604	20,584	24,217
53-01-481-4225	MEDICARE TAX	4,865	4,823	5,218	4,366	4,830	5,664
53-01-481-4230	HEALTH INSURANCE	23,362	23,107	26,849	20,654	24,038	28,085
53-01-481-1004	OPEB EXPENSE	-	-	-	-	-	-
53-01-481-4235	OTHER INSURANCE	1,528	2,296	2,414	1,897	2,285	2,425
53-01-481-4240	UNEMPLOYMENT	8,652	2,698	5,200	3,795	4,335	4,500
53-01-481-4250	EMPLOYEE ASSISTANCE PROGRAM	53	53	53	-	53	53
53-01-481-4260	IMRF	22,167	17,041	15,407	12,347	14,059	16,857
53-01-481-4262	IMRF PENSION/OPEB EXPENSE	(83,367)	(18,906)	-	-	-	-
53-01-481-4270	EMPLOYEE PHYSICALS	4,076	4,542	5,000	2,044	4,818	5,000
53-01-481-4280	SERVICE AWARDS	-	-	-	-	-	-
53-01-481-5110	MAINTENANCE BLDG-GOLF COURSE	10,537	7,788	6,000	17,277	18,500	8,500
	CARPET CLEANING	1,000					
	HVAC/PLUMBING/OTHER REPAIRS	7,500					
53-01-481-5120	MAINTENANCE EQUIP-GOLF COURSE	1,745	18,263	3,000	3,347	3,704	4,500
	CART REPAIRS	3,500					
	SIGN MAINTENANCE	500					
	COPER MAINTENANCE	500					
53-01-481-5130	MAINT VEHICLES - GOLF COURSE	70	240	3,000	1,612	2,000	500
53-01-481-5140	MAINT INFRA- GOLF COURSE	208	-	-	725	-	-
53-01-481-5310	AUDITING/BOOKKEEPING	6,800	7,005	7,215	3,000	3,000	3,100
53-01-481-5500	CELL PHONE EXPENSE	1,725	1,942	2,000	1,459	2,000	2,000
53-01-481-5610	CONFERENCES & TRAVEL	95	-	250	-	-	250
	REIMBURSEMENTS/OTHER	250					
53-01-481-5630	TRAINING & MEETINGS	343	279	350	168	168	350
53-01-481-5650	SUBSCRIPTIONS	-	268	300	661	700	876

THE GOLF COURSE DEPARTMENT IS CONTINUED ON THE FOLLOWING PAGE

FLAGG CREEK GOLF COURSE FUND CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 FYTD	2024 FYE PROJ	2025 BUDGET
GOLF COURSE CONTINUED...							
53-01-481-5680	SOFTWARE MAINTENANCE/LICENSE	3,181	892	1,130	3,756	3,756	2,697
	BS&A CLOUD ALLOCATION	2,697					
53-01-481-5690	MEMBERSHIPS & LICENSES	3,677	2,592	3,700	3,368	3,368	3,700
	SAMS CLUB ANNUAL	200					
	LIQUOR/BUSINESS/VGM LICENSES	3,500					
53-01-481-5700	TELEPHONE	1,540	1,426	-	-	-	-
53-01-481-5710	POSTAGE	-	-	225	12	12	125
53-01-481-5720	NATURAL GAS- GOLF COURSE	10,475	9,330	10,500	4,392	8,118	9,500
53-01-481-5730	ELECTRICITY- GOLF COURSE	21,618	20,608	22,500	19,492	20,641	22,500
53-01-481-5740	WATER- GOLF COURSE	3,897	3,238	3,000	2,715	3,512	3,850
53-01-481-5820	RISK MGMT/INSURANCE	20,519	18,794	23,494	18,638	18,794	23,592
	IRMA (10% OF PREMIUM)	17,092					
	CLAIMS DEDUCTIBLE ALLOCATION	6,500					
53-01-481-5890	CONTRACTUAL/CONSULTING	30,513	31,494	33,000	31,796	36,355	36,500
	PEST CONTROL	1,000					
	PORTABLE RESTROOMS	3,600					
	FIRE/BURGLAR ALARM	1,450					
	REFUSE DISPOSAL	15,200					
	BACKGROUND CHECKS	1,500					
	HANDICAP SERVICE	1,000					
	ADVERTISING/MARKETING	1,250					
	CABLE TV - CLUBHOUSE	3,000					
	IT SUPPORT	3,500					
	OTHER CONTRACTUAL/CONSULTING	5,000					
53-01-481-6510	OFFICE SUPPLIES	1,246	1,784	1,650	2,058	2,227	1,650
53-01-481-6515	BANK FEES	1,570	1,657	1,650	2,600	2,812	2,950
53-01-481-6516	CREDIT CARD FEES	39,301	43,803	42,500	43,903	50,093	52,500
53-01-481-6517	GIFT CARD DISCOUNT	4,971	4,920	5,000	4,880	5,390	5,500
53-01-481-6520	OPERATING SUPPLIES/SERVICES	21,015	32,051	29,350	36,448	45,211	38,500
	JANITORIAL/MAINT SUPPLIES/TOOLS	11,500					
	SCORECARDS/PENCILS/EVENT SUPPLIES	4,500					
	FURNITURE/FIXTURES/SIGNS	5,500					
	HARDWARE REPLACEMENTS	3,500					
	UNIFORMS/SAFETY EQUIPMENT	3,500					
	EMPLOYEE PARTY/OTHER MISC	2,500					
53-01-481-8010	OPERATING CAPITAL-GOLF COURSE	23,922	-	84,850	65,190	84,850	116,236
	REPLACE 6 (2011) MODEL GOLF CARTS	66,236					
	BAR RENOVATION/CLUBHOUSE FLOORING	30,000					
	DECK FURNITURE	20,000					
53-01-481-8020	INFRASTRUCTURE IMPV/MINTS - GC	1,138	13,641	-	9,105	25,000	295,000
	STARTER STAND REPLACEMENT	15,000					
	CART PATH RESTORE/SEAL COATING	195,000					
	IRRIGATION & POND IMPROVEMENTS	85,000					
53-01-481-9055	CONTRACTUAL PROFIT SHARING	230,323	250,000	373,039	-	568,190	175,000
53-01-481-9060	DONATIONS (BOARD APPROVED)	2,927	5,507	5,000	4,245	5,000	5,678
TOTAL GOLF COURSE		893,503	1,004,294	1,105,020	648,998	1,345,588	1,288,674

FLAGG CREEK GOLF COURSE FUND CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 FYTD	2024 FYE PROJ	2025 BUDGET
PRACTICE RANGE							
53-01-482-6520	OPERATING SUPPLIES - RANGE	12,219	13,522	8,500	3,865	8,500	8,500
	RANGE BALLS	8,500					
53-01-482-8010	OPERATING CAPITAL - RANGE	-	-	5,000	-	-	5,000
	CAGE FOR GATORPICKER	5,000					
TOTAL PRACTICE RANGE		12,219	13,522	13,500	3,865	8,500	13,500
PRO SHOP							
53-01-483-5840	PURCHASES - SLEEVE BALLS	6,419	10,197	7,800	11,035	13,847	13,850
53-01-483-5845	PURCHASES - ACCESSORIES	1,338	1,748	1,300	4,720	5,233	5,300
53-01-483-5850	PURCHASES - GLOVES	3,193	3,734	3,500	4,805	5,592	5,650
53-01-483-5855	PURCHASES - CLOTHING	2,048	2,115	2,000	1,616	1,938	1,950
53-01-483-5860	PURCHASES - HATS/CAPS	867	1,341	850	1,260	1,737	1,750
53-01-483-5865	PURCHASES - SHOES	-	-	-	-	-	-
53-01-483-5870	PURCHASES - SPECIAL ORDER	-	-	-	1,490	1,500	-
TOTAL PRO SHOP		13,866	19,135	15,450	24,927	29,848	28,500
CONCESSIONS							
53-01-484-4216	SALARIES PART TIME-SEASONAL	25,686	26,413	28,200	27,408	28,338	27,793
53-01-484-4217	OVERTIME	-	-	-	62	62	-
53-01-484-4219	GRATUITY	-	-	-	(245)	-	-
53-01-484-4220	SOCIAL SECURITY TAX	2,364	2,643	1,748	2,816	2,912	1,723
53-01-484-4225	MEDICARE TAX	553	618	409	659	681	403
53-01-484-4230	HEALTH INSURANCE	354	-	-	-	-	-
53-01-484-4260	IMRF	3	-	-	-	-	-
53-01-484-5120	MAINTENANCE EQUIP-CONCESSIONS	4,104	3,364	2,750	5,259	5,943	4,500
	CONTINGENCIES/REPAIRS	4,500	-	-	-	-	-
53-01-484-5840	INVENTORY PURCHASE-CONCESSIONS	66,163	77,614	80,000	85,183	88,148	90,000
53-01-484-6520	OPERATING SUPPLIES-CONCESSIONS	7,124	11,552	6,500	7,003	8,000	7,500
53-01-484-8010	OPERATING CAP- CONCESSIONS	9,700	525	1,000	-	500	500
TOTAL CONCESSIONS		116,052	122,728	120,607	128,144	134,585	132,419
MAINTENANCE							
53-01-485-4210	SALARIES FULL TIME	66,201	91,315	102,178	80,778	92,622	103,624
53-01-485-4216	SALARIES PART TIME-SEASONAL	57,927	56,307	65,785	70,595	73,005	75,610
53-01-485-4217	OVERTIME	1,212	23	-	99	99	-
53-01-485-4218	BUYBACKS & OTHER BENEFITS	7,144	5,816	2,167	2,167	2,167	2,239
53-01-485-4220	SOCIAL SECURITY TAX	8,354	9,128	10,414	9,362	10,409	11,251
53-01-485-4225	MEDICARE TAX	1,954	2,135	2,435	2,189	2,434	2,631
53-01-485-4230	HEALTH INSURANCE	6,676	18,236	19,863	16,272	19,114	20,769
53-01-485-4235	OTHER INSURANCE	1,032	958	1,207	948	1,142	1,212
53-01-485-4240	UNEMPLOYMENT	-	-	-	-	-	-
53-01-485-4260	IMRF	9,426	9,356	8,297	6,752	7,743	8,712
53-01-485-5110	MAINTENANCE - BUILDING	2,036	275	3,000	3,683	3,682	3,000
53-01-485-5120	MAINTENANCE - EQUIPMENT	21,787	20,474	20,000	16,324	20,000	21,500
53-01-485-5130	MAINTENANCE - VEHICLES	-	326	500	-	-	-

THE MAINTENANCE DEPARTMENT IS CONTINUED ON THE FOLLOWING PAGE



FLAGG CREEK GOLF COURSE FUND CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 FYTD	2024 FYE PROJ	2025 BUDGET
MAINTENANCE CONTINUED...							
53-01-485-5140	MAINTENANCE INFRASTRUCTURE	48,172	67,623	67,000	73,464	76,094	77,000
	GROUNDS REPAIRS	4,500					
	IRRIGATION REPAIRS	4,500					
	SEED	2,000					
	AERATION	15,000					
	SAND/SOD/SOIL/FILL	5,000					
	TREES/LANDSCAPING	8,000					
	FLOWERS	4,500					
	CHEMICAL TREATMENT	15,000					
	FERTILIZER	15,000					
	TEE/GREEN SUPPLIES	3,500					
53-01-485-5610	CONFERENCE AND TRAVEL	188	-	500	-	-	500
	MEETINGS/SEMINARS (LOCAL)	500					
53-01-485-5680	SOFTWARE MAINT/LICENSES	1,860	3,960	1,916	-	2,100	2,163
	TORO ANNUAL MAINT AGREEMENT	2,163					
53-01-485-5690	MEMBERSHIPS/LICENSES	750	150	729	170	170	555
	SUPERINTENDENTS ASSOC OF AMER	360					
	IL TURFGRASS FOUNDATION	125					
	ST OF IL DEPT OF AGRICULTURE	70					
53-01-485-5890	CONTRACTUAL/CONSULTING	3,691	-	-	-	-	-
53-01-485-6520	OPERATING SUPPLIES	5,785	5,407	4,500	3,818	4,500	5,000
	COURSE SUPPLIES/SAFETY EQUIP	5,000					
53-01-485-6530	FUEL/OIL	7,055	12,684	12,000	10,421	11,423	12,500
53-01-485-8010	OPERATING CAPITAL	-	-	50,500	-	50,500	58,000
	REPLACE 2 (2008 JOHN DEERE GATORS)	22,000					
	REPLACE OUTFRONT MOWER	36,000					
TOTAL MAINTENANCE		251,250	304,173	372,991	297,043	377,204	406,266
TOTAL FUND EXPENSES		1,286,889	1,463,851	1,627,568	1,102,977	1,895,725	1,869,359
NET CHANGE IN FUND BALANCE		210,251	245,531	-	550,420	-	-







GENERAL FUND FORECAST

Forecast Assumptions:

For the multi-year forward projections, the City utilized the Congressional Budget Office's (CBO's) forecast as of February 2024.

CONGRESSIONAL BUDGET OFFICE (CBO's) ECONOMIC PROJECTIONS FOR CALENDAR YEARS 2024-2033						
CHANGE FROM YEAR TO YEAR (CALENDAR YEAR BASIS)						
	2023	2024	2025	2026	2027-28	2029-33
GROSS DOMESTIC PRODUCT (REAL)	2.40%	1.80%	2.00%	2.20%	2.10%	1.90%
GROSS DOMESTIC PRODUCT (NOMINAL)	6.20%	3.90%	4.00%	4.20%	4.00%	3.90%
CONSUMER PRICE INDEX	4.10%	2.60%	2.50%	2.30%	2.20%	2.30%
CORE PCE PRICE INDEX	3.80%	2.20%	2.20%	2.10%	2.00%	1.90%
ANNUAL AVERAGE						
LABOR FORCE PARTICIPATION RATE	62.6%	62.6%	62.5%	62.3%	62.2%	61.6%
UNEMPLOYMENT RATE	3.70%	4.20%	4.40%	4.30%	4.40%	4.50%
10 - YEAR TREASURY NOTES (NOMINAL)	4.00%	4.60%	4.60%	3.90%	3.80%	4.10%

The majority of the City's economically sensitive revenue streams were forecasted using the Real GDP estimates above through fiscal year 2029 – 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 that we continue to anticipate 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 3.50% annually while health/dental insurance rates are forecast to grow by 5%/2.5% respectively. 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 highlighted in the capital plan section of the document. Capital activities were historically supported by general fund transfers, although now they are being supported from accumulated reserves in the Capital Fund which were created by bond proceeds and prior general fund surplus transfers. The capital fund analysis indicates that these reserves are sufficient to cover the capital plan over the next 5 years (through 2029).

Results of the Forecast:

As reflected in the results, the general fund is showing surpluses of over \$2 million over the forecast period. These results provide evidence that the City can continue to support its vision and goals over the long run including its ability to support primary operations without the use of a property tax levy on the residents and business. In addition the results provide evidence that the City can maintain significant financial and budgetary flexibility where surpluses can be used to support other important initiatives such as full funding in the police pension plan estimated to be achieved by the end of this budget cycle.

ACCT NUMBER	ACCT DESCRIPTION	2024 FYE PROJ	2025 BUDGET	2026 PROJ	2027 PROJ	2028 PROJ	2029 PROJ
	GENERAL FUND SURPLUS/(DEFICIT)	1,728,084	-	2,173,686	2,152,319	2,079,287	1,982,796



CITY OF COUNTRYSIDE 2025 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST

ACCT NUMBER	ACCT DESCRIPTION	2024 FYE PROJ	2025 BUDGET	2026 PROJ	2027 PROJ	2028 PROJ	2029 PROJ
PROPERTY TAXES							
01-00-330-3301	ROAD & BRIDGE TAX	60,000	60,000	60,000	60,000	60,000	60,000
01-00-330-3303	DEBT SERVICE	-	-	-	-	-	-
TOTAL PROPERTY TAXES		60,000	60,000	60,000	60,000	60,000	60,000
SALES TAXES							
01-00-330-3440	STATE SALES TAX	8,160,101	8,050,000	8,227,100	8,399,869	8,559,467	8,722,096
01-00-330-3311	STATE HOME RULE SALES TAX	2,859,663	2,855,000	2,917,810	2,979,084	3,035,687	3,093,365
TOTAL SALES TAXES		11,019,764	10,905,000	11,144,910	11,378,953	11,595,153	11,815,461
OTHER LOCAL TAXES							
01-00-310-3110	REAL ESTATE TRANSFER TAX	6,000	5,000	5,000	5,000	5,000	5,000
01-00-310-3130	ELECTRIC USE TAX	362,500	362,500	362,500	362,500	362,500	362,500
01-00-310-3140	VEHICLE FUEL TAX	400,000	400,000	408,800	417,385	425,315	433,396
01-00-310-3150	EATING AND DRINKING EST TAX	775,000	775,000	792,050	808,683	824,048	839,705
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	120,000	120,000	115,000	145,000	145,000	145,000
01-00-310-3185	RENTAL TAX	53,500	50,000	38,500	38,500	38,500	38,500
TOTAL OTHER LOCAL TAXES		1,812,000	1,807,500	1,816,850	1,872,068	1,895,363	1,919,101
LICENSES & PERMITS							
01-00-320-3210	BUSINESS LICENSES	155,000	155,000	150,000	150,000	150,000	150,000
01-00-320-3212	CONTRACTOR LICENSES	30,000	20,000	20,000	20,000	20,000	20,000
01-00-320-3215	LIQUOR LICENSES	58,500	58,500	70,000	70,000	70,000	70,000
01-00-320-3217	VIDEO GAMING LICENSES	63,700	63,700	63,700	63,700	63,700	63,700
01-00-320-3250	BUILDING PERMITS	395,000	150,000	135,000	135,000	135,000	135,000
01-00-320-3252	BUILDING PERMIT ADMIN. FEES	500	250	1,000	1,000	1,000	1,000
01-00-380-3830	FEE IN LIEU OF SALES TAX	92,941	95,116	97,113	99,056	101,037	102,957
	PHYSICIANS IMMEDIATE CARE	12,380					
	LA FITNESS	27,192					
	MAGIC NAILS - CSPLAZA	14,908					
	PHOENIX SALONS	15,484					
	SALVADOR SALON	1,514					
	INLAND - MAGIC NAILS	4,672					
	INLAND - ATI PHYS THERAPY	12,236					
	H&R BLOCK	6,750					
TOTAL LICENSES & PERMITS		795,641	542,566	536,813	538,756	540,737	542,657
INTERGOVERNMENTAL REVENUES							
01-00-330-3320	STATE INCOME TAX	1,060,327	1,097,620	1,120,674	1,143,292	1,166,158	1,188,315
01-00-330-3325	STATE GAMING TAX	383,597	380,000	387,980	395,740	403,654	411,324
01-00-330-3451	STATE LOCAL USE TAX	257,956	270,796	276,482	282,012	287,652	293,118
01-00-330-3340	STATE REPLACEMENT TAX	12,660	9,019	10,000	10,000	10,000	10,000
01-00-330-3345	STATE CANNIBIS EXCISE TAX	9,502	10,015	10,250	10,250	10,250	10,250
01-00-330-3350	STATE AUTO RENTAL TAX	55,000	40,000	37,000	37,000	37,000	37,000
01-00-330-3360	MUNI TELECOMMUNICATIONS TAX	21,552	20,000	23,500	23,500	23,500	23,500
01-00-380-3853	GRANT REVENUE	35,000	26,850	26,850	26,850	26,850	26,850
	TOBACCO ENFORCEMENT	1,850					
	IDOT TRAFFIC SAFETY	25,000					
TOTAL INTERGOVERNMENTAL REVENUES		1,835,593	1,854,500	1,892,937	1,928,643	1,965,064	2,000,356

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2024 FYE PROJ	2025 BUDGET	2026 PROJ	2027 PROJ	2028 PROJ	2029 PROJ
CITY-CHARGES FOR SERVICES							
01-00-341-3410	PROP MAINT INSPECTION FEE	105,000	67,500	67,500	67,500	67,500	67,500
01-00-341-3411	ELEVATOR INSPECTION SERVICES	-	-	-	-	-	-
01-00-341-3412	PLANNING & ZONING APPLICATION	5,500	5,500	5,500	5,500	5,500	5,500
01-00-341-3415	ENGINEERING SERVICES	19,500	17,500	10,000	10,000	10,000	10,000
01-00-341-3416	INSPECTION/REVIEW SERVICES	25,000	20,000	10,000	10,000	10,000	10,000
01-00-341-3417	CRIMINAL BACKGROUND CHECKS	1,500	1,000	200	200	200	200
01-00-341-3420	POLICE SPECIAL SERVICES	18,030	12,500	8,000	8,000	8,000	8,000
TOTAL CITY-CHARGES FOR SERVICES		174,530	124,000	101,200	101,200	101,200	101,200
RECREATION-CHARGES FOR SERVICES							
01-00-347-3471	FLAGG CREEK OPERATIONS	125,000	150,000	100,000	100,000	100,000	100,000
TOTAL RECREATION-CHARGES FOR SERVICES		125,000	150,000	100,000	100,000	100,000	100,000
FINES AND FORFEITURES							
01-00-351-3511	COURT FINES	31,286	28,500	29,099	29,680	30,274	30,849
01-00-351-3513	LOCAL ORDINANCE FINES	121,997	100,000	68,000	68,000	68,000	68,000
01-00-351-3514	POLICE DUPLICATING SERVICES	3,100	3,000	2,500	2,500	2,500	2,500
01-00-351-3515	POLICE-IMPOUND FEES	20,000	15,000	15,000	15,000	15,000	15,000
TOTAL FINES AND FORFEITURES		176,383	146,500	114,599	115,180	115,774	116,349
INVESTMENT INCOME							
01-00-380-3810	INTEREST INCOME	825,000	586,875	586,875	586,875	586,875	586,875
01-00-380-3880	INVESTMENT GAIN(LOSS)	-	-	-	-	-	-
TOTAL NET INVESTMENT INCOME		825,000	586,875	586,875	586,875	586,875	586,875
OTHER REVENUES							
01-00-380-3840	NON RESIDENT FINGERPRINT FEE	150	150	500	500	500	500
01-00-380-3845	IFBC TERMINAL RESERVE	53,909	-	-	-	-	-
01-00-380-3846	IRMA EXCESS RESERVES	-	-	-	-	-	-
01-00-380-3850	MISCELLANEOUS REVENUE	37,500	10,000	10,000	10,000	10,000	10,000
01-00-380-3856	DUI AGENCY	-	-	-	-	-	-
01-00-380-3858	TOWER RENTAL	40,842	58,586	60,344	62,154	64,019	65,939
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		134,401	70,736	72,844	74,654	76,519	78,439
OTHER FINANCING SOURCES							
01-00-380-3820	SALE OF FIXED ASSETS	-	-	-	-	-	-
01-00-395-3990	BOND PROCEEDS	-	-	-	-	-	-
01-00-395-3999	OPERATING TRANSFER IN	185,000	140,000	185,000	185,000	185,000	185,000
TOTAL OTHER FINANCING SOURCES		185,000	140,000	185,000	185,000	185,000	185,000
TOTAL GENERAL FUND REVENUES		16,958,312	16,247,677	16,427,027	16,756,329	17,036,685	17,320,438
TOTAL GF REVENUES & OTHER FINANCING SOURCES		17,143,312	16,387,677	16,612,027	16,941,329	17,221,685	17,505,438



GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2024 FYE PROJ	2025 BUDGET	2026 PROJ	2027 PROJ	2028 PROJ	2029 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	75,000	82,517	86,643	90,975	95,524	100,300
01-01-411-4235	OTHER INSURANCE	3,414	3,637	3,728	3,821	3,917	4,015
01-01-411-4260	IMRF	3,200	3,243	3,311	3,377	3,445	3,510
01-01-411-5500	CELLULAR/PAGERS	-	-	-	-	-	-
01-01-411-5610	CONFERENCE & TRAVEL	5,000	5,100	5,100	5,100	5,100	5,100
	ILLINOIS MUNICIPAL LEAGUE	500					
	WCMC ANNUAL LEGISLATIVE UPDATE	4,600					
01-01-411-5630	TRAINING & MEETINGS	100	100	500	500	500	500
01-01-411-5650	SUBSCRIPTIONS	-	230	235	240	244	249
	DESPLAINES VALLEY NEWS	50					
	CRANS CHICAGO	180					
01-01-411-5690	MEMBERSHIPS & LICENSES	11,995	12,240	12,497	12,747	13,002	13,249
	WEST CENTRAL MUNIC COUNCIL	10,950					
	METRO MAYORS CAUCUS DUES	265					
	ILLINOIS MUNICIPAL LEAGUE	775					
	OWAP	250					
01-01-411-6510	OFFICE SUPPLIES	50	100	-	-	-	-
01-01-411-6520	OPERATING SUPPLIES	-	-	-	-	-	-
01-01-411-9020	CHRISTMAS PARTY	-	-	-	-	-	-
01-01-411-9030	LIBRARY REIMBURSEMENT	15,910	16,000	16,000	16,000	16,000	16,000
01-01-411-9035	POOL REIMBURSEMENT	2,390	2,500	2,750	2,750	2,750	2,750
01-01-411-9040	SENIOR CITIZENS	500	600	2,000	2,000	2,000	2,000
	SENIOR TAXI 50/50 PROGRAM	100					
	MISC SENIOR PROGRAMS	500					
01-01-411-9050	NEWSLETTERS	19,400	20,000	20,420	20,828	21,245	21,649
	4 MAILINGS	20,000					
01-01-411-9060	DONATIONS	4,000	4,500	4,500	4,500	4,500	4,500
01-01-411-9099	OTHER COMMUNITY RELATIONS	12,000	13,000	15,000	15,000	15,000	15,000
	SUSTAINABILITY PROGRAMS	5,000					
	SERVICE AWARDS	3,500					
	OTHER GIFTS/EVENT SUPPLIES	2,000					
	OTHER OFFICE/OPERATING SUPPLIES	1,500					
	OTHER COMMUNITY RELATIONS	1,000					
TOTAL LEGISLATIVE & ADMINISTRATION		210,875	221,683	230,600	235,754	241,142	246,737

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2024 FYE PROJ	2025 BUDGET	2026 PROJ	2027 PROJ	2028 PROJ	2029 PROJ
CITY CLERK							
01-01-412-4210	SALARIES FULL-TIME	132,157	164,435	170,190	176,147	182,312	188,693
01-01-412-4215	SALARIES PART-TIME	20,500	13,050	13,050	13,050	13,050	13,050
01-01-412-4217	OVERTIME	565	430	430	430	430	430
01-01-412-4218	BUYBACKS & OTHER BENEFITS	20,465	4,123	4,267	4,417	4,571	4,731
01-01-412-4220	SOCIAL SECURITY TAX	10,737	11,286	11,681	12,090	12,513	12,951
01-01-412-4225	MEDICARE TAX	2,511	2,640	2,732	2,828	2,927	3,029
01-01-412-4230	HEALTH INSURANCE	49,380	51,806	54,396	57,116	59,972	62,971
01-01-412-4235	OTHER INSURANCE	3,360	4,243	4,349	4,458	4,569	4,683
01-01-412-4250	EMPLOYEE ASSISTANCE PROGRAM	53	53	52	53	54	55
01-01-412-4260	IMRF	13,779	13,500	13,973	14,462	14,968	15,492
01-01-412-5120	MAINTENANCE-EQUIPMENT	500	500	510	520	531	541
	COPIER SERVICE	500					
01-01-412-5350	BUSINESS FEE REFUND	-	-	-	-	-	-
01-01-412-5610	CONFERENCE & TRAVEL	2,700	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	775	500	700	700	700	700
	FOR DEPT EMPLOYEES	500					
01-01-412-5650	SUBSCRIPTIONS	20	20	100	100	100	100
01-01-412-5670	TUITION REIMBURSEMENT	-	-	-	-	-	-
01-01-412-5690	MEMBERSHIPS & LICENSES	720	720	615	615	615	615
	NOTARY	190					
	IMC - 2	310					
	MCI - 2	80					
	SAM'S CLUB ANNUAL	50					
	S.W. CLERK'S ASSOCIATION	90					
01-01-412-5810	LEGAL NOTICES/NEWS PUBLICATION	8,500	8,500	8,500	8,500	8,500	8,500
	CODE SUPPLEMENTS	2,000					
	LEGAL ADS OR NOTICES	6,250					
01-01-412-5850	LICENSE APPLICATION FEE	-	-	-	-	-	-
01-01-412-5890	CONTRACTUAL/CONSULTING SERV	15,000	14,300	18,500	18,870	19,247	19,632
	TRANSCRIPTIONIST	12,000					
	POSTAGE LEASE	2,300					
01-01-412-6510	OFFICE SUPPLIES	6,000	6,500	6,500	6,500	6,500	6,500
	CLERK'S DEPARTMENT	3,150					
	ALL DEPARTMENTS SHARED	3,350					
01-01-412-6520	OPERATING SUPPLIES	8,350	8,350	8,350	8,350	8,350	8,350
	1ST AID KIT MAINTENANCE	350					
	RUBBER STAMPS/MINUTE BOOKS	500					
	PAPER/TONER/INK	2,500					
	POSTAGE SUPPLIES	500					
	LETTERHEAD/BUSINESS CARDS	2,500					
	STATUTE BOOKS	500					
	VENDOR STICKERS	1,500					
01-01-412-8010	OPERATING CAPITAL	-	-	-	-	-	-
TOTAL CITY CLERK		296,072	309,256	323,196	333,505	344,209	355,324

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2024 FYE PROJ	2025 BUDGET	2026 PROJ	2027 PROJ	2028 PROJ	2029 PROJ
FINANCE DEPARTMENT							
01-01-413-4210	SALARIES FULL-TIME	197,623	206,335	213,557	221,031	228,767	236,774
01-01-413-4215	SALARIES PART-TIME	20,350	24,422	25,277	26,161	27,077	28,025
01-01-413-4217	OVERTIME	-	-	-	-	-	-
01-01-413-4218	BUYBACKS & OTHER BENEFITS	5,684	5,931	6,139	6,353	6,576	6,806
01-01-413-4220	SOCIAL SECURITY TAX	13,887	14,675	15,189	15,720	16,270	16,840
01-01-413-4225	MEDICARE TAX	3,286	3,432	3,552	3,676	3,805	3,938
01-01-413-4230	HEALTH INSURANCE	49,675	51,943	54,540	57,267	60,131	63,137
01-01-413-4235	OTHER INSURANCE	3,622	3,637	3,728	3,821	3,917	4,015
01-01-413-4250	EMPLOYEE ASSISTANCE PROGRAM	53	53	52	52	52	52
01-01-413-4260	IMRF	14,228	14,871	15,391	15,930	16,488	17,065
01-01-413-5120	MAINTENANCE-EQUIPMENT	-	-	-	-	-	-
01-01-413-5310	AUDITING	24,977	28,696	29,700	30,740	31,816	32,929
	85% OF COST (10%WATER/5%SEWER)	28,696					
01-01-413-5370	DATA PROCESSING	-	-	-	-	-	-
01-01-413-5610	CONFERENCE & TRAVEL	4,000	4,350	4,350	4,350	4,350	4,350
	GFOA ANNUAL CONF - FIN DIRECTOR	2,850					
	IGFOA OR OTHER	1,500					
01-01-413-5630	TRAINING & MEETINGS	600	2,000	2,042	2,083	2,124	2,165
	IPBC MTGS/EXCEL TRAINING/OTHER	2,000					
01-01-413-5650	SUBSCRIPTIONS	250	500	511	521	531	541
	VARIOUS GFOA PUBLICATIONS	500					
01-01-413-5690	MEMBERSHIPS & LICENSES	1,290	1,290	1,317	1,343	1,370	1,396
	AICPA - GRAUL	295					
	GFOA CITY MEMBERSHIP	345					
	ILGFOA - 2 STAFF	200					
	CFA INSTITUTE & CHICAGO SOCIETY	450					
01-01-413-5710	POSTAGE	-	-	-	-	-	-
01-01-413-5810	LEGAL NOTICES/NEWS PUBLICATION	1,250	1,250	1,276	1,302	1,328	1,353
01-01-413-5890	CONTRACTUAL/CONSULTING SERV	-	-	-	-	-	-
01-01-413-6510	OFFICE SUPPLIES	1,130	1,150	1,150	1,150	1,150	1,150
01-01-413-6515	BANK FEES (14)	12,700	12,850	13,120	13,382	13,650	13,909
	ACCOUNT ANALYSIS FEES	11,000					
	PAYING AGENT FEES	1,850					
01-01-413-6516	CREDIT CARD PROCESSING FEES	8,469	8,650	8,832	9,008	9,188	9,363
01-01-413-6520	OPERATING SUPPLIES	3,500	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	-	-	1,000	-	-	-
TOTAL FINANCE DEPARTMENT		366,574	389,535	404,222	417,392	432,091	447,309

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2024 FYE PROJ	2025 BUDGET	2026 PROJ	2027 PROJ	2028 PROJ	2029 PROJ
FINANCE DEPT - OTHER FINANCING USES							
01-01-413-9550	PRINCIPAL-BONDS	1,800,000	1,855,000	1,890,000	1,930,000	1,970,000	2,015,000
	SERIES 2018 BONDS	330,000					
	SERIES 2021B BONDS	1,075,000					
	SERIES 2022A BONDS	450,000					
01-01-413-9560	INTEREST-BONDS	1,410,454	1,358,923	1,323,244	1,284,844	1,242,661	1,196,338
	SERIES 2017 BONDS	362,500					
	SERIES 2018 BONDS	326,835					
	SERIES 2021A BONDS	158,000					
	SERIES 2021B BONDS	144,965					
	SERIES 2022A BONDS	224,748					
	SERIES 2022B BONDS	141,875					
01-01-413-9595	OPERATING TRANSFER OUT	66,933	66,933	66,933	66,933	66,933	66,933
	COMMERCIAL TIF - 10% (INC TAXES)	55,522					
	55TH ST TIF - 10% (INC TAXES)	8,879					
TOTAL FINANCE DEPT - OTHER FINANCING USES		3,277,387	3,280,856	3,280,177	3,281,777	3,279,594	3,278,271

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2024 FYE PROJ	2025 BUDGET	2026 PROJ	2027 PROJ	2028 PROJ	2029 PROJ
BOARD OF POLICE & FIRE COMMISSION							
01-01-414-4215	SALARIES PART-TIME	1,133	937	1,087	1,087	1,087	1,087
01-01-414-4220	SOCIAL SECURITY TAX	70	58	67	67	67	67
01-01-414-4225	MEDICARE TAX	16	14	16	16	16	16
01-01-414-4230	HEALTH INSURANCE	-	-	-	-	-	-
01-01-414-4260	IMRF	-	-	-	-	-	-
01-01-414-5330	LEGAL	2,250	1,000	1,000	1,000	1,000	1,000
01-01-414-5610	CONFERENCE & TRAVEL	500	500	500	500	500	500
01-01-414-5630	TRAINING & MEETINGS	1,000	1,000	1,000	1,000	1,000	1,000
01-01-414-5690	MEMBERSHIPS & LICENSES	400	400	500	500	500	500
01-01-414-5810	LEGAL NOTICES/NEWS PUBLICATION	850	500	500	500	500	500
01-01-414-5890	CONTRACTUAL/CONSULTING SERV	8,952	2,335	1,500	1,500	1,500	1,500
	WRITTEN EXAMS	1,178					
	PSYCH EVALUATIONS	575					
	POLYGRAPHS	175					
	PHYSICALS/DRUG TESTING	407					
01-01-414-6510	OFFICE SUPPLIES	500	1,000	1,000	1,000	1,000	1,000
01-01-414-8010	OPERATING CAPITAL	-	-	-	-	-	-
TOTAL BOARD OF POLICE & FIRE COMM		15,671	7,744	7,170	7,170	7,170	7,170
PLANNING & ZONING							
01-01-415-4215	SALARIES PART-TIME	3,904	5,686	5,686	5,686	5,686	5,686
01-01-415-4220	SOCIAL SECURITY TAX	242	353	350	350	350	350
01-01-415-4225	MEDICARE TAX	57	82	75	75	75	75
01-01-415-5320	ENGINEERING	-	-	-	-	-	-
01-01-415-5330	LEGAL	20,000	20,625	20,625	20,625	20,625	20,625
	TRESSLER	20,625					
01-01-415-5610	CONFERENCE & TRAVEL	-	-	-	-	-	-
01-01-415-5630	TRAINING & MEETINGS	750	750	750	750	750	750
	AICP TRAINING	750					
01-01-415-5690	MEMBERSHIPS & LICENSES	1,000	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	46,495	-	-	-	-	-
01-01-415-6510	OFFICE SUPPLIES	-	-	-	-	-	-
TOTAL PLANNING & ZONING		72,448	28,496	28,506	28,526	28,547	28,568

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2024 FYE PROJ	2025 BUDGET	2026 PROJ	2027 PROJ	2028 PROJ	2029 PROJ
GENERAL ADMINISTRATION							
01-01-416-4210	SALARIES FULL-TIME	263,717	277,515	287,228	297,281	307,686	318,455
01-01-416-4215	SALARIES PART-TIME	-	-	-	-	-	-
01-01-416-4217	OVERTIME	-	-	-	-	-	-
01-01-416-4218	BUYBACKS & OTHER BENEFITS	3,418	4,539	4,698	4,862	5,032	5,209
01-01-416-4220	SOCIAL SECURITY TAX	14,782	14,942	15,465	16,006	16,566	17,146
01-01-416-4225	MEDICARE TAX	3,823	4,098	4,241	4,390	4,544	4,703
01-01-416-4230	HEALTH INSURANCE	41,734	40,556	42,584	44,713	46,949	49,296
01-01-416-4231	RETIREE INS ALLOWANCE	66,200	72,000	76,200	76,200	76,200	76,200
	ERNE MILLSAP	4,800					
	BRIAN COZEN	4,800					
	MARK BATTAGLIA	4,800					
	JIM ESSIG	4,800					
	RONNIE POHLE	4,800					
	JOHN WILLIAMS	4,800					
	MARK BOBYSUD	4,800					
	KEN GOLUSKA	4,800					
	TONY BOYD	4,800					
	JOHN ANDREE	4,800					
	SCOTT NOVAK	4,800					
	FRED HELMSTETLER	4,800					
	STEVE NORMAN	4,800					
	JOE FORD	4,800					
	1 ADDITIONAL RETIREE	4,800					
01-01-416-4235	OTHER INSURANCE	2,287	2,425	2,486	2,548	2,611	2,677
01-01-416-4240	UNEMPLOYMENT	2,500	2,500	5,000	5,000	5,000	5,000
01-01-416-4250	EMPLOYEE ASSISTANCE PROGRAM	35	35	35	35	35	35
01-01-416-4260	IMRF	22,339	23,213	23,967	24,746	25,551	26,381
01-01-416-4265	POLICE PENSION	2,384,445	2,718,328	500,000	517,500	535,613	554,359
01-01-416-4270	EMPLOYEE PHYSICALS	550	600	600	600	600	600
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
	MTEL PHONE SYSTEM	2,500					
	MISC EQUIP REPAIR	500					
01-01-416-5130	MAINTENANCE-MOTOR VEHICLE	3,000	1,200	1,200	1,200	1,200	1,200
01-01-416-5320	ENGINEERING	75,000	75,000	77,325	79,181	81,002	82,946
01-01-416-5330	LEGAL	250,000	300,000	300,000	300,000	300,000	300,000
01-01-416-5340	LABOR NEGOTIATIONS	2,500	5,000	10,000	10,000	10,000	10,000
	DPW NEGOTIATIONS	3,000					
	MISC LABOR ISSUES	2,000					
01-01-416-5500	CELLULAR/PAGERS	1,985	2,000	800	800	800	800
01-01-416-5610	CONFERENCE & TRAVEL	2,681	3,300	3,300	3,300	3,300	3,300
	ILCMA	250					
	IML	500					
	ICMA	2,550					
01-01-416-5630	TRAINING & MEETINGS	1,500	1,500	2,000	2,000	2,000	2,000
	METRO MANAGER MEETINGS	250					
	ILCMA SEMINAR	500					
	MISC TRAINING AND MEETINGS	750					

TOTAL GENERAL ADMINISTRATION DEPARTMENT IS CONTINUED ON THE FOLLOWING PAGE

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2024 FYE PROJ	2025 BUDGET	2026 PROJ	2027 PROJ	2028 PROJ	2029 PROJ
GENERAL ADMINISTRATION CONTINUED...							
01-01-416-5650	SUBSCRIPTIONS	1,350	1,400	1,400	1,400	1,400	1,400
	BENEFITS & COMP BULLETIN	340					
	FMLA	300					
	POSTER COMPLIANCE	400					
	CHICAGO TRIBUNE	360					
	CRAINS CHICAGO BUSINESS	-					
01-01-416-5690	MEMBERSHIPS & LICENSES	23,600	23,730	24,228	24,713	25,207	25,686
	AICPA	325					
	ILCMA - G PAUL	445					
	IL CPA SOCIETY	1,250					
	ICMA - G PAUL	1,300					
	SAMS CLUB	35					
	IFERLA	205					
	GATEWAY	20,000					
01-01-416-5700	TELEPHONE	34,500	35,000	35,735	36,450	37,179	37,885
	COVERS ENTIRE CITY	35,000					
01-01-416-5710	POSTAGE	13,250	16,000	10,000	10,000	10,000	10,000
01-01-416-5720	NATURAL GAS	9,500	10,500	4,834	4,834	4,834	4,834
01-01-416-5730	ELECTRICITY	37,500	39,000	39,819	40,615	41,428	42,215
01-01-416-5740	WATER	10,000	10,000	10,300	10,527	10,748	10,995
01-01-416-5820	RISK MANAGEMENT	175,000	176,937	182,245	186,255	190,166	194,540
	IRMA PREMIUM (75% OF PREMIUM)	128,187					
	IRMA CLAIM DEDUCTIBLES (75%)	48,750					
01-01-416-5890	CONTRACTUAL/CONSULTING SERV	25,000	25,000	25,000	25,000	25,000	25,000
	APPRAISALS/OTHER	25,000					
01-01-416-6510	OFFICE SUPPLIES	2,100	2,800	2,800	2,800	2,800	2,800
	STATIONARY	200					
	TONER/INK	800					
	PROMOTIONAL SUPPLIES	1,000					
	OTHER SUPPLIES	800					
01-01-416-6530	FUEL/OIL	1,000	1,300	1,340	1,372	1,404	1,438
01-01-416-8010	OPERATING CAPITAL	-	-	-	-	-	-
01-01-416-8020	INFRASTRUCTURE IMPROVEMENTS	-	-	-	-	-	-
01-01-416-9055	TAX SHARING	355,000	385,000	393,085	400,947	408,966	416,736
	NAPLETON MAZDA	135,000					
	PHILAN DODGE	200,000					
	COUNTRYSIDE MITSUBISHI	50,000					
TOTAL GENERAL ADMINISTRATION		3,833,296	4,278,418	2,091,416	2,138,775	2,187,319	2,237,334



GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2024 FYE PROJ	2025 BUDGET	2026 PROJ	2027 PROJ	2028 PROJ	2029 PROJ
IT SERVICES							
01-01-418-5120	MAINTENANCE-EQUIPMENT	-	-	-	-	-	-
01-01-418-5500	CELLULAR/PAGERS	-	-	-	-	-	-
01-01-418-5680	SOFTWARE LICENSES	89,500	105,763	107,984	110,144	112,347	114,481
	WATCHGUARD TOTAL SECURITY	8,000					
	ERP ANNUAL MAINT AGREEMENT	19,788					
	GENETEC ANNUAL MAINTENANCE	7,500					
	REVISE ANNUAL MAINTENANCE	1,800					
	ESRI GIS (COMM DEV)	1,200					
	CAPERS ANNUAL MAINTENANCE	4,000					
	LA SERFICHE ASSURANCE PROGRAM	8,200					
	GRANICUS SUBSCRIPT (AGENDA MGT)	3,720					
	WATCHFIRE ANNUAL MAINTENANCE	1,000					
	ZOOM/TEAMVIEWER ANNUAL HOSTING	1,250					
	PORTER LEE/BEAST EVIDENCE	1,000					
	DIGICERT/SSL	2,500					
	EATON UPS	5,500					
	QUICKET ANNUAL SUBSCRIPTION	21,000					
	OFFICE 365 ANNUAL SUBSCRIPTION	19,055					
	WEBNETWORK SOLUTIONS	250					
	GENETEC SMA (EVERY 3 YEARS)	-					
01-01-418-5890	CONTRACTUAL/CONSULTING	105,000	114,100	116,496	118,826	121,203	123,505
	MERGING TECHNOLOGIES	103,100					
	COPIER REPAIRS/SUPPLIES	1,000					
	TRAINING/PROGRAMMING RETAINER	10,000					
01-01-418-6520	OPERATING SUPPLIES	250	2,000	2,000	2,000	2,000	2,000
	MISC COMPUTER SUPPLIES	2,000					
01-01-418-6525	SOFTWARE	23,400	17,400	17,400	17,400	17,400	17,400
	WATCHGUARD EPDR/PATCH MGMT	6,000					
	WINDOWS SQL SERVERS	6,000					
	ADOBE PRO LICENSING	5,400					
01-01-418-6526	HARDWARE	32,500	42,500	40,000	40,000	40,000	40,000
	PC REPLACEMENTS - CITY HALL	30,000					
	NEW APC BACK UPS	2,500					
	OTHER HARDWARE REPLACEMENTS	10,000					
01-01-418-8010	OPERATING CAPITAL	-	-	-	-	-	-
TOTAL IT SERVICES		250,650	281,763	283,880	288,370	292,949	297,387

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2024 FYE PROJ	2025 BUDGET	2026 PROJ	2027 PROJ	2028 PROJ	2029 PROJ
COMMUNITY DEVELOPMENT DEPT.							
01-01-419-4210	SALARIES FULL-TIME	300,000	315,769	326,821	338,260	350,099	362,352
01-01-419-4215	SALARIES PART-TIME	73,049	78,125	80,859	83,689	86,619	89,650
01-01-419-4217	OVERTIME	1,650	788	1,500	1,500	1,500	1,500
01-01-419-4218	BUYBACKS & OTHER BENEFITS	6,874	7,287	7,542	7,806	8,079	8,362
01-01-419-4220	SOCIAL SECURITY TAX	23,558	24,922	25,794	26,697	27,631	28,599
01-01-419-4225	MEDICARE TAX	5,510	5,829	6,033	6,244	6,463	6,689
01-01-419-4230	HEALTH INSURANCE	46,596	48,726	51,162	53,720	56,406	59,227
01-01-419-4235	OTHER INSURANCE	2,798	2,809	2,879	2,951	3,025	3,101
01-01-419-4250	EMPLOYEE ASSISTANCE PROGRAM	53	53	53	53	53	53
01-01-419-4260	IMRF	24,922	26,652	27,585	28,550	29,550	30,584
01-01-419-5120	MAINTENANCE-EQUIPMENT	-	-	-	-	-	-
01-01-419-5130	MAINTENANCE-MOTOR VEHICLES	250	500	500	500	500	500
	FORD 500	500					
01-01-419-5320	ENGINEERING	19,500	16,500	16,995	17,505	18,030	18,571
	REIMBURSABLE PLAN REVIEWS	16,500					
01-01-419-5360	INSPECTION FEES	15,500	20,000	20,000	20,000	20,000	20,000
	CCDPH INSPECTION FEES	20,000					
01-01-419-5370	DATA PROCESSING	-	-	-	-	-	-
01-01-419-5500	CELLULAR/PAGERS	1,785	1,945	-	-	-	-
01-01-419-5610	CONFERENCE & TRAVEL	-	-	-	-	-	-
01-01-419-5630	TRAINING & MEETINGS	500	1,000	500	500	500	500
01-01-419-5650	SUBSCRIPTIONS	8,295	4,740	4,740	4,740	4,740	4,740
	COSTAR	4,740					
01-01-419-5670	TUITION REIMBURSEMENT	-	-	-	-	-	-
01-01-419-5690	MEMBERSHIPS & LICENSES	745	1,145	1,145	1,145	1,145	1,145
	APA - R TRENT	750					
	SSEHC - C JORDAN	275					
	SBOC	120					
01-01-419-5810	LEGAL NOTICE/NEWS PUBLICATIONS	-	-	-	-	-	-
01-01-419-5880	REIMBURSABLE EXPENSES	-	-	-	-	-	-
01-01-419-5890	CONTRACTUAL/CONSULTING SERV	1,000	2,500	2,550	2,601	2,653	2,706
	PLAN REVIEWS REIMBURSABLE	500					
	TIMBERLINE GRASS - VACANT LOTS	1,000					
	PLOTTER REPAIRS	1,000					
01-01-419-6510	OFFICE SUPPLIES	297	350	350	350	350	350
01-01-419-6520	OPERATING SUPPLIES	1,688	2,050	2,091	2,133	2,175	2,219
	SIDEWELL COOK COUNTY ATLAS	150					
	INSPECTION/PERMIT FORMS	150					
	CODEBOOKS ONLINE	750					
	CONSTRUCTION SIGNS	1,000					
01-01-419-6530	FUEL/OIL	700	1,000	-	-	-	-
01-01-419-8010	OPERATING CAPITAL	-	-	-	-	-	-
TOTAL COMMUNITY DEVELOPMENT DEPT		535,270	562,690	579,100	598,945	619,518	640,847
TOTAL LEGISLATION AND ADMINISTRATION		5,580,856	6,079,585	3,948,090	4,048,437	4,152,946	4,260,676

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2024 FYE PROJ	2025 BUDGET	2026 PROJ	2027 PROJ	2028 PROJ	2029 PROJ
POLICE DEPARTMENT							
01-02-421-4210	SALARIES FULL-TIME	2,853,000	3,070,056	3,177,508	3,288,721	3,403,826	3,522,960
01-02-421-4215	SALARIES PART-TIME	75,813	92,681	95,925	99,282	102,757	106,354
01-02-421-4217	OVERTIME	159,500	149,704	154,944	160,367	165,980	171,789
	OVERTIME EXCLUDING HOLIDAY	130,815					
	HOLIDAY OVERTIME	18,889					
01-02-421-4218	BUYBACKS & OTHER BENEFITS	259,000	207,283	214,538	222,047	229,818	237,862
	SICK BUYBACK	30,815					
	HOLIDAY PAY	76,291					
	VACATION BUYBACK	55,395					
	COMP BUYBACK	37,982					
	ANNUAL LONGEVITY	6,800					
01-02-421-4220	SOCIAL SECURITY TAX	207,533	218,493	226,140	234,055	242,247	250,726
01-02-421-4225	MEDICARE TAX	48,536	51,099	52,760	54,474	56,245	58,073
01-02-421-4230	HEALTH INSURANCE	418,674	459,474	482,448	506,570	531,899	558,494
01-02-421-4235	OTHER INSURANCE	24,529	25,662	26,304	26,961	27,635	28,326
01-02-421-4250	EMPLOYEE ASSISTANCE PROGRAM	475	475	475	475	475	475
01-02-421-4260	IMRF	52,608	22,449	23,235	24,048	24,890	25,761
01-02-421-4270	EMPLOYEE PHYSICALS	775	1,000	1,000	1,000	1,000	1,000
01-02-421-4290	UNIFORM ALLOWANCE	24,850	33,350	25,000	25,000	25,000	25,000
	PATROL LEATHER ALLOWANCE	3,150					
	DETECTIVE UNIFORM ALLOWANCE	1,200					
	UNIFORM REPLACEMENT	29,000					
01-02-421-5120	MAINTENANCE-EQUIPMENT	25,000	58,100	45,000	45,000	45,000	45,000
	TASER ASSURANCE	15,000					
	BIKE REPAIRS	450					
	ALPR REPAIRS	6,000					
	FOSTER AND SONS (FIRE EXT)	900					
	RADAR REPAIRS/RECALIBRATION	500					
	CITY CAMERA SYSTEM	20,000					
	PORT-MOBIL RADIO REPAIRS	5,000					
	COPIER REPAIRS	2,000					
	EVP DEVICE (PLEASANTVIEW)	2,000					
	WATCHGUARD VIDEO CAMERAS	5,000					
	TRUCK SCALES	250					
	FITNESS EQUIPMENT	1,000					
01-02-421-5130	MAINTENANCE-MOTOR VEHICLE	40,500	40,000	41,200	42,436	43,709	45,020
	CAR WASH/DETAILING	1,000					
	FORD - SQUADS	38,400					
	FIRST AID KITS (SQUADS)	600					
01-02-421-5340	LABOR NEGOTIATION	1,500	1,500	5,000	5,000	5,000	15,000
01-02-421-5500	CELLULAR/PAGERS	14,500	15,000	15,450	15,914	16,391	16,883
01-02-421-5610	CONFERENCE & TRAVEL	4,000	8,125	8,369	8,620	8,878	9,145
	ILEAS/ILEAP	1,000					
	IACP	2,000					
	WATA/ACCIDENT INVESTIGATORS	850					
	5TH DISTRICT SWAT	800					
	ITEA/ITOA	1,275					
	TYLER CONNECT	2,200					

THE POLICE DEPARTMENT IS CONTINUED ON THE FOLLOWING PAGE

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2024 FYE PROJ	2025 BUDGET	2026 PROJ	2027 PROJ	2028 PROJ	2029 PROJ
POLICE DEPARTMENT CONTINUED...							
01-02-421-5630	TRAINING & MEETINGS	25,540	28,625	29,484	30,132	30,765	31,473
	WEST SUB CHIEF/JUVENILE ASSOC	800					
	ILEAS/IL LEAP	275					
	IL JUVENILE OFFICER ASSOC	100					
	SUPERVISORY TRAINING	2,200					
	MCA/TIA/CP/SSCOP	4,000					
	FBI NA	150					
	COURT SMART LAW ENFORCEMENT	1,200					
	HOMICIDE INVESTIGATION	400					
	NMERT	2,900					
	SPSC - SODT	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	50,000	63,370	64,637	65,930	67,249	68,594
	IL COMPILED/DIGITAL RECORDS MGMT	400					
	ROLE CALL NEWS/ELINE/PAGE	1,220					
	FRONTLINE QUOTE -FL 16640	5,600					
	DATA COM COMPLAINT SOFTWARE	1,000					
	LEXIS NEXIS/EQUIFAX	32,000					
	LEARN NVLS	4,000					
	LEADSONLINE	1,800					
	PEER SUPPORT	3,000					
	LEXIPOL POLICY MGMT	12,000					
	CA SEGWARD - VIDEO REDACTION	25,000					
	DRONESENSE	3,150					
01-02-421-5670	TUITION REIMBURSEMENT	4,280	10,400	10,400	10,400	10,400	10,400
01-02-421-5690	MEMBERSHIPS & LICENSES	8,750	9,775	9,775	9,775	9,775	9,775
	FIFTH DIST RAPID RESPONSE	1,000					
	WSJA/ILJA	165					
	ILACPIA/CP/WS/CP/SSCOP	920					
	ACUTE CARE EDUC/CTC MEMBERSHIP	155					
	MCA/T/SSMTF	4,750					
	WEST SUBURBAN DETECTIVES	75					
	ESO MEMBERSHIP	30					
	SAMS CLUB	50					
	INTERNATIONAL CHIEFS	35					
	FBI NATIONAL ACADEMY ASSOC	100					
	DARE	30					
	SLEAP	50					
	IL DEPT OF AG (DOG LICENSE)	25					
	ILEAS	120					
	TRUCK ENFORCEMENT MEMBERSHIP	250					
	SMART MEMBERSHIP	500					
	MOOC	150					
	LEDA	400					
	POWER DMS - ACCREDITATION	1,000					

THE POLICE DEPARTMENT IS CONTINUED ON THE FOLLOWING PAGE



GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2024 FYE PROJ	2025 BUDGET	2026 PROJ	2027 PROJ	2028 PROJ	2029 PROJ
POLICE DEPARTMENT CONTINUED...							
01-02-421-5810	LEGAL NOTICE/NEWS PUBLICATION	-	-	-	-	-	-
01-02-421-5890	CONTRACTUAL/CONSULTING SERV	9,585	25,485	25,995	26,515	27,045	27,586
	ANIMAL PICKUP	2,000					
	TRAK CRITICAL REACH	285					
	DOA TRANSPORT	2,000					
	ALL TRAFFIC SOLUTIONS	15,000					
	SHRED IT SERVICES	8,501					
	FULTON TORNADO ALARM MAINT	1,350					
	CHARIOT - EVIDENCE VEHICLE STORAGE	4,000					
01-02-421-6510	OFFICE SUPPLIES	2,750	2,250	2,500	2,500	2,500	2,500
01-02-421-6520	OPERATING SUPPLIES	30,850	52,500	53,550	54,621	55,713	56,828
	TICKET BOOK/LETTERHEAD	4,000					
	AUTOMOTIVE	1,000					
	BIOSAFE (GLOVES/BIOHAZARD)	400					
	JEWEL (SUPPLIES)	1,000					
	PRISONER'S MEALS	1,200					
	MEDICAL DISPOSAL	500					
	RADIO EQUIPMENT	2,500					
	POLICE COMPOSITE SKETCH	300					
	AED MAINTENANCE	700					
	TRAINING SUPPLIES	10,000					
	BACKGROUND/FINGERPRINTING	1,000					
	NEW AED(S)	3,000					
	AMMUNITION	11,000					
	PPE	2,400					
	TACTICAL EMERGENCY EQUIPMENT	6,500					
	NEW MOBILE RADAR UNITS	3,000					
	STOP STICKS	4,000					
01-02-421-6530	FUEL/OIL	63,895	65,000	66,950	68,959	71,027	73,158
01-02-421-6540	DUI EQUIPMENT	-	-	-	-	-	-
01-02-421-8010	OPERATING CAPITAL	-	-	-	-	-	-
01-02-421-9070	GRANT EXPENDITURES	149	550	350	350	350	350
01-02-421-9080	ADJUDICATION COSTS	-	-	-	-	-	-
TOTAL POLICE DEPARTMENT		4,406,572	4,712,406	4,858,935	5,029,151	5,205,574	5,398,529

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2024 FYE PROJ	2025 BUDGET	2026 PROJ	2027 PROJ	2028 PROJ	2029 PROJ
PUBLIC WORKS DEPARTMENT							
01-03-431-4210	SALARIES FULL-TIME	743,726	831,909	861,026	891,162	922,352	954,635
01-03-431-4215	SALARIES PART-TIME	30,780	27,880	28,856	29,866	30,911	31,993
01-03-431-4217	OVERTIME	35,500	35,949	37,207	38,509	39,857	41,252
01-03-431-4218	BUYBACKS & OTHER BENEFITS	15,385	17,294	17,899	18,526	19,174	19,845
01-03-431-4219	PAGER ALLOWANCE	36,000	36,000	37,260	38,564	39,914	41,311
01-03-431-4220	SOCIAL SECURITY TAX	53,406	59,301	61,377	63,525	65,748	68,049
01-03-431-4225	MEDICARE TAX	12,490	13,869	14,354	14,857	15,377	15,915
01-03-431-4230	HEALTH INSURANCE	166,268	180,296	189,311	198,776	208,715	219,151
01-03-431-4235	OTHER INSURANCE	11,766	11,679	11,971	12,270	12,577	12,891
01-03-431-4250	EMPLOYEE ASSISTANCE PROGRAM	194	194	176	176	176	176
01-03-431-4260	IMRF	68,549	76,364	79,037	81,803	84,666	87,629
01-03-431-4270	EMPLOYEE PHYSICALS	2,000	1,750	1,750	1,750	1,750	1,750
	RANDOM DOT	1,000					
	SEASONAL HELP	750					
01-03-431-4290	UNIFORM ALLOWANCE	6,500	9,000	9,180	9,364	9,551	9,742
	NEW UNIFORMS	4,000					
	BOOTS	3,000					
	SAFETY T SHIRTS	2,000					
01-03-431-5110	MAINTENANCE- BUILDING	40,000	50,000	51,000	52,020	53,060	54,122
	HVAC	10,000					
	ELECTRICAL MAINT	10,000					
	DUMPSTER FEES	12,500					
	FLOOR MATS	3,500					
	DOOR MAINTENANCE	4,000					
	MISC ITEMS	10,000					
01-03-431-5120	MAINTENANCE-EQUIPMENT	30,000	30,500	31,110	31,732	32,367	33,014
01-03-431-5125	MAINTENANCE-INFRASTRUCTURE	150,000	99,000	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					
	BRAINARD BIKE PATH SEAL COATING	11,000					
	COUNTRY SIDE PARK SEAL/OTHER	8,000					
	SEAL COAT LA GRANGE SIDEWALKS	15,000					
	MISC PROJECTS	10,000					
01-03-431-5130	MAINTENANCE-MOTOR VEHICLES	7,500	20,000	10,000	10,200	10,404	10,612
01-03-431-5500	CELLULAR/PAGERS	4,475	4,900	4,900	4,900	4,900	4,900
	FIRST NET TOUCH TO TALK	4,900					
01-03-431-5610	CONFERENCE & TRAVEL	-	-	-	-	-	-
01-03-431-5630	TRAINING & MEETINGS	2,500	3,800	3,800	3,800	3,800	3,800
01-03-431-5690	MEMBERSHIPS & LICENSES	1,450	750	750	750	750	750
	APWA MEMBERSHIPS	260					
	COL REIMBURSEMENTS	240					
	VARIOUS	250					

THE PUBLIC WORKS DEPARTMENT IS CONTINUED ON THE FOLLOWING PAGE



GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2024 FYE PROJ	2025 BUDGET	2026 PROJ	2027 PROJ	2028 PROJ	2029 PROJ
PUBLIC WORKS DEPARTMENT CONTINUED...							
01-03-431-5890	CONTRACTUAL/CONSULTING SERV	295,000	320,203	326,607	333,139	339,802	346,598
	ELEVATOR MAINTENANCE	6,000					
	FIRE & SECURITY (INCLUDES ESDA)	13,500					
	WEED CONTROL/FERTILIZER	10,000					
	BALLFIELD GROOMING	15,000					
	LANDSCAPING/MAINT PARKS/CITY HALL	20,000					
	PARKWAY TREE REMOVAL	30,000					
	LEAF DISPOSAL FEES	17,000					
	PARKWAY TREE PURCHASES/PRUNING	34,350					
	RODENT PEST CONTROL	1,000					
	FIRE EXTINGUISHER MAINTENANCE	750					
	FIRST AID SUPPLIES	250					
	PARK PLUMBING/BACKFLOW	5,000					
	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	4,332					
	METROPOLITAN PUMP	5,000					
	CONTINENTAL SOLAR PANEL MAINT	2,720					
	FLUID POLISHING	2,200					
	HILL MECHANICAL HVAC MAINT	5,176					
	AUTOMATED LOGIC - BAS ANNUAL	14,625					
	SCHNEIDER PME ANNUAL MAINT	8,300					
	LIGHTING CONTROLS MAINT AGRMINT	5,000					
	MOGINTY/MM LOOP TREATMENT	2,100					
	JOHNSON CONTROLS	3,400					
	PIZZO	7,000					
	GENERATOR BANK LOAD TEST	2,500					
01-03-431-5891	50/50 TREE PROGRAM	33,438	40,000	40,000	40,000	40,000	40,000
01-03-431-6510	OFFICE SUPPLIES	249	350	350	350	350	350
01-03-431-6520	OPERATING SUPPLIES	95,500	130,400	133,008	135,668	138,382	141,149
	CUSTODIAL/HARDWARE SUPPLIES	9,000					
	BULBS	3,500					
	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	39,435	49,000	50,470	51,984	53,544	55,150
01-03-431-6550	SAFETY EQUIPMENT	500	1,000	1,000	1,000	1,000	1,000
TOTAL PUBLIC WORKS DEPARTMENT		1,882,611	2,051,388	2,082,399	2,144,691	2,209,127	2,275,785

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2024 FYE PROJ	2025 BUDGET	2026 PROJ	2027 PROJ	2028 PROJ	2029 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	2,051	2,280	2,326	2,372	2,420	2,468
01-07-426-5890	CONTRACTUAL SERVICES	265,750	265,162	266,415	262,581	292,737	306,913
LTACC ASSESSMENT	185,000						
ONGOING OPERATING	12,500						
CAPITAL ASSESSMENT	27,110						
RECAPTURE CAPITAL	30,000						
STARCOM MOBILE	1,687						
01-07-426-8010	OPERATING CAPITAL	-	-	-	-	-	-
TOTAL EMERGENCY TELEPHONE SYSTEM DEPARTMENT		267,801	267,442	268,741	264,953	295,157	309,381
TOTAL GENERAL FUND EXPENSES		12,137,841	13,110,821	11,158,164	11,507,233	11,862,804	12,244,371
TOTAL GF EXPENSES & OTHER FINANCING USES		15,415,228	16,391,677	14,438,341	14,789,010	15,142,398	15,522,642
GENERAL FUND SURPLUS/(DEFICIT)		1,728,084	-	2,173,686	2,152,319	2,079,287	1,982,796

WATER FUND FORECAST

Forecast Assumptions - For the multiyear forward projections, the City utilized the Congressional Budget Office's (CBO's) forecast as of February of 2024 as depicted in the following chart.

CONGRESSIONAL BUDGET OFFICE (CBO's) ECONOMIC PROJECTIONS FOR CALENDAR YEARS 2024-2033						
CHANGE FROM YEAR TO YEAR (CALENDAR YEAR BASIS)						
	2023	2024	2025	2026	2027-28	2029-33
CONSUMER PRICE INDEX	4.10%	2.60%	2.50%	2.30%	2.20%	2.30%
CORE PCE PRICE INDEX	3.80%	2.20%	2.20%	2.10%	2.00%	1.90%
ANNUAL AVERAGE						
LABOR FORCE PARTICIPATION RATE	62.6%	62.6%	62.5%	62.3%	62.2%	61.6%
UNEMPLOYMENT RATE	3.70%	4.20%	4.40%	4.30%	4.40%	4.50%
10 - YEAR TREASURY NOTES (NOMINAL)	4.00%	4.60%	4.60%	3.90%	3.80%	4.10%

Water charges (97% of total water fund revenues) are forecasted to grow at the forward CPI projection of 2.5%/2.3%/2.2%/2.3% for fiscal years 2026 through 2029. 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 uncertain 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 3.5%. Other personnel/benefit costs such as employer paid insurance premiums are forecasted to grow at 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. Capital 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. The City has a fund balance policy to maintain at least 35% of budgeted expenses in unrestricted fund balance.

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	2024 FYE PROJ	2025 BUDGET	2026 PROJ	2027 PROJ	2028 PROJ	2029 PROJ
	TOTAL WATER FUND EXPENSES	6,033,530	5,610,554	4,543,728	5,569,414	6,326,409	5,116,509
	NET CHANGE IN FUND BALANCE	(1,032,870)	(513,433)	678,433	(228,148)	(868,395)	466,139
	ENDING RESERVE BALANCES AS A % OF EXPENSES	42%	36%	59%	45%	30%	47%



CITY OF COUNTRYSIDE 2025 ANNUAL BUDGET

WATER FUND - DETAILED FORECAST

ACCT NUMBER	ACCT DESCRIPTION	2024 FYE PROJ	2025 BUDGET	2026 PROJ	2027 PROJ	2028 PROJ	2029 PROJ
REVENUES							
CHARGES FOR SERVICES							
51-00-360-3610	WATER CHARGES	4,790,616	4,965,793	5,089,938	5,207,006	5,321,561	5,443,956
51-00-360-3615	LATE PENALTIES	4,500	4,000	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	6,423	1,000	-	-	-	-
51-00-360-3680	METER RENTAL CHARGES	500	500	300	179	150	100
TOTAL CHARGES FOR SERVICES		4,802,039	4,971,293	5,095,238	5,212,186	5,326,711	5,449,056
OTHER REVENUES							
51-00-380-3810	INTEREST INCOME	125,000	50,000	55,000	55,000	55,000	55,000
51-00-380-3880	INVESTMENT GAIN (LOSS)	-	-	-	-	-	-
51-00-380-3899	WATER TOWER RENTAL	73,621	75,828	71,923	74,081	76,303	78,592
VERIZON	50,791						
T-MOBILE	46,667						
TOTAL OTHER REVENUES		198,621	125,828	126,923	129,081	131,303	133,592
TOTAL FUND REVENUES		5,000,660	5,097,121	5,222,161	5,341,266	5,458,013	5,582,648
EXPENSES:							
OPERATIONS							
51-03-431-4210	SALARIES FULL-TIME	291,362	306,816	317,555	328,669	340,172	352,078
51-03-431-4215	SALARIES PART-TIME	10,208	11,026	11,412	11,811	12,225	12,653
51-03-431-4217	OVERTIME	23,283	26,837	27,776	28,748	29,755	30,796
51-03-431-4218	BUYBACKS & OTHER BENEFITS	7,930	10,605	10,976	11,360	11,758	12,169
51-03-431-4219	PAGER ALLOWANCE	6,745	6,800	6,800	6,800	6,800	6,800
51-03-431-4220	SOCIAL SECURITY TAX	21,236	22,449	23,235	24,048	24,890	25,761
51-03-431-4225	MEDICARE TAX	4,966	5,250	5,434	5,624	5,821	6,024
51-03-431-4230	HEALTH INSURANCE	38,264	53,898	56,593	59,423	62,394	65,513
51-03-431-4231	RETIREE HEALTH INSURANCE	-	-	-	-	-	-
51-03-431-4235	OTHER INSURANCE	1,800	3,031	3,107	3,184	3,264	3,346
51-03-431-4240	UNEMPLOYMENT	-	-	-	-	-	-
51-03-431-4250	EMPLOYEE ASSISTANCE PROGRAM	35	35	-	-	-	-
51-03-431-4260	IMRF	25,442	28,696	29,700	30,740	31,816	32,929
51-03-431-4262	IMRF PENSION EXPENSE/CPFB	-	-	-	-	-	-
51-03-431-4280	GIFT CERTIFICATES	-	-	-	-	-	-
51-03-431-4290	UNIFORM ALLOWANCE	1,964	2,100	2,100	2,100	2,100	2,100
51-03-431-5110	MAINTENANCE-BUILDING	4,440	5,700	9,950	9,950	9,950	9,950
OVERHEAD DOORS	1,000						
HVAC MAINTENANCE	1,500						
BUILDING SECURITY	1,000						
ELECTRICAL MAINTENANCE	1,000						
LANDSCAPE MAINTENANCE	500						
MISC REPAIRS	500						
EXTINGUISHER REPAIRS/TESTING	200						

THE WATER FUND IS CONTINUED ON THE FOLLOWING PAGE

WATER FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2024 FYE PROJ	2025 BUDGET	2026 PROJ	2027 PROJ	2028 PROJ	2029 PROJ
OPERATIONS CONTINUED...							
51-03-431-5120	MAINTENANCE-EQUIPMENT	28,500	21,000	20,000	20,000	20,000	20,000
	PUMP MAINTENANCE	5,250					
	GENERATOR MAINTENANCE	5,250					
	SCADA	5,250					
	MISC EQUIP REPAIRS	5,250					
51-03-431-5130	MAINTENANCE-MOTOR VEHICLES	-	-	500	-	-	-
51-03-431-5140	MAINTENANCE-INFRASTRUCTURE	108,278	134,169	108,278	108,278	108,278	108,278
	RESTORATION - WARD 3 HYDRANTS	14,560					
	HYDRANT MAINT PROGRAM	21,825					
	VALVE MAINTENANCE PROGRAM	17,784					
	REPAIR OF MAIN BREAKS	65,000					
	STREET REPAIR - MAIN BREAKS	15,000					
51-03-431-5310	AUDITING	3,252	3,376	3,477	3,554	3,628	3,712
	10% OF AUDIT FEE	3,376					
51-03-431-5320	ENGINEERING	5,500	12,500	15,000	15,000	15,000	15,000
51-03-431-5330	LEGAL	-	-	-	-	-	-
51-03-431-5500	CELLULAR/PAGERS	1,150	1,150	1,250	1,250	1,250	1,250
51-03-431-5610	CONFERENCE & TRAVEL	-	-	-	-	-	-
51-03-431-5630	TRAINING & MEETINGS	150	200	200	200	200	200
51-03-431-5650	SUBSCRIPTIONS	-	-	-	-	-	-
51-03-431-5680	SOFTWARE MAINT/LICENSE	17,282	10,300	10,609	10,842	11,070	11,325
	SENSUS ANNUAL MAINTENANCE	2,400					
	BS&A ALLOCATION	6,250					
	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	4,500	4,575	4,000	4,000	4,000	4,000
51-03-431-5710	POSTAGE	5,300	6,000	6,180	6,316	6,449	6,597
51-03-431-5720	NATURAL GAS	6,050	6,500	6,695	6,842	6,986	7,147
51-03-431-5730	ELECTRICITY	61,450	62,500	64,375	65,791	67,173	68,718
51-03-431-5740	WATER	-	-	-	-	-	-
51-03-431-5810	LEGAL NOTICES/PUBLICATIONS	2,350	2,350	1,277	1,277	1,277	1,277
51-03-431-5820	RISK MANAGEMENT	30,220	35,387	36,449	37,251	38,033	38,908
	IRMA PREMIUM (15% OF PREMIUM)	25,637					
	IRMA CLAIM DEDUCTIBLES	9,750					
51-03-431-5840	WATER PURCHASE	3,084,877	3,199,871	3,295,867	3,368,376	3,439,112	3,518,212
51-03-431-5890	CONTRACTUAL/CONSULTING SERV	25,000	43,225	42,000	42,000	42,000	42,000
	ENVIRO LAB	5,750					
	METER TESTING	10,000					
	JULIE LOCATE	3,725					
	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	500	1,500	2,500	2,500	2,500	2,500
51-03-431-6516	CREDIT CARD PROCESSING FEES	25,000	25,000	25,750	26,317	26,869	27,487



WATER FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2024 FYE PROJ	2025 BUDGET	2026 PROJ	2027 PROJ	2028 PROJ	2029 PROJ
OPERATIONS CONTINUED...							
51-03-431-6520	OPERATING SUPPLIES	22,000	22,000	19,220	19,220	19,220	19,220
	SODIUM HYPOCHLORITE	7,500					
	PAINT AND MARKING SUPPLIES	2,500					
	CLEANING SUPPLIES	1,500					
	REPAIR CLAMPS	5,000					
	EMPLOYEE SAFETY ITEMS	1,000					
	HARDWARE SUPPLIES	1,500					
	TESTING SUPPLIES	1,500					
	WATER BILLS/LATE NOTICES	1,500					
51-03-431-6530	FUEL/OIL	3,411	3,500	3,605	3,684	3,762	3,848
51-03-431-8010	OPERATING CAPITAL	83,523	15,000	10,000	10,000	10,000	10,000
	OTHER METER REPLACEMENTS	15,000					
51-03-431-8020	INFRASTRUCTURE IMPROVEMENTS	1,710,305	1,150,000	-	1,293,600	1,958,000	646,053
	LAGRANGE MAIN - 53RD TO 55TH	950,000					
	SOEHMAN PARK MAIN	200,000					
TOTAL OPERATING COSTS EXC DEPRECIATION		5,666,930	5,244,004	4,182,528	5,569,414	6,326,409	5,116,509
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	335,000	345,000	350,000	-	-	-
51-03-431-9560	INTEREST-BONDS	31,600	21,550	11,200	-	-	-
TOTAL DEBT SERVICE EXPENSE		366,600	366,550	361,200	-	-	-
OTHER FINANCING SOURCES							
51-03-431-9595	OPERATING TRANSFER OUT	-	-	-	-	-	-
TOTAL DEBT SERVICE EXPENSES		-	-	-	-	-	-
TOTAL WATER FUND EXPENSES		6,033,530	5,610,554	4,543,728	5,569,414	6,326,409	5,116,509
NET CHANGE IN FUND BALANCE		(1,032,870)	(513,433)	678,433	(226,148)	(868,395)	466,139
ENDING RESERVE BALANCES AS A % OF EXPENSES		42%	36%	59%	45%	30%	47%

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 which are internally imposed by the government through the formal action of the highest level of decision-making authority. Any changes in constraints imposed require the same formal action of the City Council that originally created the commitment which involves the passage of an ordinance by the City Council.

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. 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.

COMPREHENSIVE PLAN STEERING COMMITTEE (CPSC)

A committee composed of elected officials, residents, business owners and staff who worked with the City's consultant in updating the City's Comprehensive Plan.

CONTINGENT LIABILITY

Potential liability or future losses to the entity because of certain conditions that may be undeterminable as of a given date – i.e. pending litigation, judgments under appeal, unsettled disputes, etc.

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.

CORONAVIRUS DISEASE (COVID)

An infectious disease caused by the SARS-CoV-2 virus. The State of Illinois formerly declared an emergency declaration on or about March 19, 2020 with severe business operating restrictions that impacted the City's finances during fiscal years 2021 and 2022.

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 – 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 also 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 identifies the risks.

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)

Labor 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 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, etc.

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.

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.

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 employees.

LOCAL GOVERNMENT DISTRIBUTIVE FUND (LGDF)

A State of Illinois Fund designating a portion of the state income tax revenues for municipalities and counties.

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

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.

GLOSSARY AND ACRONYMS CONTINUED...

MOTOR FUEL TAX (MFT)

A tax on the privilege of operating motor vehicles upon public highways and of operating recreational watercraft upon the waters of the State of Illinois. This tax is based upon the consumption of motor fuel.

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.

METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO (MWRD)

A special purpose government agency responsible for treating wastewater and managing stormwater in Cook County, Illinois.

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.

GLOSSARY AND ACRONYMS CONTINUED...

O

OBJECT CODE

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

OPEN SPACE LAND ACQUISITION AND DEVELOPMENT (OSLAD)

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

OPERATING TRANSFERS

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

ORDINANCE

A piece of legislation enacted by a municipal authority.

OTHER FINANCING SOURCES (OFS)

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

OTHER FINANCING USES (OFU)

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

P

PAR VALUE

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

PAYING AGENT

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

GLOSSARY AND ACRONYMS CONTINUED...

Q

QUALIFIED BONDS/NOTES

Qualified or "Bank Qualified" bonds/notes describe a class of municipal debt that enjoy a tax advantaged status when purchased by commercial banks.

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.

GLOSSARY AND ACRONYMS CONTINUED...**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.

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.

GLOSSARY AND ACRONYMS CONTINUED...

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.

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 amount certified by the municipality to be raised by general property taxes for operating costs.

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.

TRIANGLE AREA

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

TRUST FUND

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

U

UNACCOUNTED FOR FLOW (UFF)

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

UNAMORTIZED BOND DISCOUNT

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

GLOSSARY AND ACRONYMS CONTINUED...

UNAMORTIZED BOND PREMIUM

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

UNASSIGNED FUND BALANCE

Unassigned fund balance include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those purposes.

UNENCUMBERED BALANCE

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.

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.



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