



Business Oriented ... Resident Friendly

**CITY OF COUNTRYSIDE
FISCAL YEAR 2017 ANNUAL BUDGET**

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BUDGET TRANSMITTAL



April 22, 2016

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

Dear Mayor and Members of the Council:

Transmitted herewith is the Annual 2017 Fiscal Year Budget Document. As you will note, there have been several changes to the form and content of the document as compared to prior fiscal years. We believe the current document incorporates budget best practices as set forth by the Government Finance Officers Association and the National Advisory Council on State and Local Budgeting.

This transmittal has also been organized to cover the following additional topics: (1) overview of budget process and budget calendar. (2) Development and communication of entity-wide strategic goals and strategies that influenced the current budget process. (3) Priorities and issues covered in the current budget cycle, and any noted changes therein from the prior budget cycle. (4) Short term factors affecting the budget. (5) Long term financial planning and other considerations affecting the current budget, including linkages between Long-Range Financial Plans and Strategic Goals.

Budget Process

The initial activity in the budget cycle typically begins in September. This year, the preliminary revenue forecast was put together for an October 28 presentation to the finance committee along with the initial requested budgets from each department head. The department requests were preceded by group meetings between each department head and the City Administrator and Finance Director collectively. A second presentation of the initial requested budget was made to the Finance Committee on December 7th, which was also preceded by additional meetings between the City Administrator, Finance Director and each department head. The focus of the first two budget drafts was on the general fund, and specifically to ascertain the City's ability to support its operating, financing and capital costs for the current budget year without assessing property taxes on the Commercial and Residential property owners.

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

BUDGET TRANSMITTAL CONTINUED...

Budget Process Continued...

The Finance Committee met again on January 25th, March 2nd, and April 4th. The January meeting represented a presentation of all funds by all Department Heads to the Finance Committee. By the January Finance Committee the preliminary budget showed a General Fund Deficit of \$787K due primarily to several significant competing capital projects. Due to the nature and size of the preliminary deficit, the Finance Committee directed staff to work through various other committees to determine appropriate budget adjustments/devise solutions to the current preliminary deficit.

Staff worked through the Infrastructure Committee to adjust the scope and quantity of projects for the current budget year, which included seeking grant funding for a specific project and reducing the scope of two other projects. In addition, the City Administrator and Finance director recommended that certain grant match contributions be made from current surplus in the Hotel/Motel fund, which has historically made contributions to certain capital projects as needed. Concurrently with the Infrastructure Committee meetings, staff worked with the Human Resource, License, and Finance Committees to come up with other appropriate measures and adjustments to achieve structural balance in the current budget.

Other processes, including monthly revenue forecasts, adjustments, and benchmarking took place during the aforementioned periods. Consistent with the City's long held revenue practices and strategic goals and strategies, the City reviewed all revenue sources relative to stakeholder burden, diversification benefits, comparability to other communities, and ability to provide sustainable and ongoing support of the City's operating and capital costs. Ultimately, the respective committees and the City Council approved an increase in the Vehicle Fuel Tax of \$.02/gallon, and an increase in Video Gaming License Fees from \$100/machine assessed to each business establishment to \$700/machine now assessed to the terminal operators. Ordinances to affect these revenue adjustments were first approved at the respective committees (Finance and License) and then subsequently by the City Council at the April 14, 2016 Regular Board Meeting.

The aforementioned adjustments increased the revenue budget by approximately \$240K and were deemed to be preferred revenue enhancements as they support the City's costs largely from transient sources so as to minimize the direct effect on the City's primary stakeholders (Residents and Local Businesses). In addition to the noted adjustments relative to the Capital Projects and the Revenue Budgets, other adjustments and challenges were addressed to ultimately arrive at a balanced budget. A final budget presentation was given by the Finance Director to the Council and the Public at the Public Hearing on April 27, 2016. Following the public hearing, the City Council approved the 2017 Annual Budget at the fund level at the April 27, 2016 Regular City Council meeting as Ordinance 16-20-O, which was in line with City Council's practice to pass a balanced budget by fiscal year end of the year preceding the budget year. Also in line with historic practice and Illinois budget law, the City analyzed the projected 2016 year-end figures and completed a Supplemental Appropriations (approved as Ordinance 16-22-O) by the Council.

Subsequent to the approval of the budget, the Finance Director forecasts the annual budget on a monthly basis for each general ledger account. The allocation is based on prior year cash flow trends, contractual obligation dates, etc to match forecasted spending patterns. An effective matching provides for better variance trending and analysis in the Monthly Treasurer's Reports completed by the Finance Director. Lastly, within 60-90 days after the approval of the budget ordinance, the Finance Director assembles the final and complete budget book for dissemination to the Board and Department heads.

BUDGET TRANSMITTAL CONTINUED...

Development of Entity Wide Strategic Goals and Strategies

Strategic Planning is a management tool designed to help organizations assess the current environment, anticipate and respond appropriately to changes therein, envision the future, increase effectiveness, and to develop commitment to the mission.



MISSION STATEMENT

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

STRATEGIC GOALS:

- (1) **QUALITY SERVICE DELIVERY/SUSTAINABILITY:** Ongoing and Long Term Commitment to Providing Above Market Community Service Levels

BUDGET RELATED PROGRAMS

- 50/50 Tree Program
- Sidewalk/Senior Apron Plowing
- Spring Clean Program
- Reimbursement Programs
- Brush and Leaf Pick Up Programs

- (2) **PLANNING/COMMUNITY DEVELOPMENT/RESOURCE MANAGEMENT:** Ongoing and Long Term Commitment to Capital Planning, Infrastructure Investment, Asset Stewardship, and Advancement of City's Economic Base

BUDGET RELATED PROGRAMS

- Grant Revenues
- Capital Outlays
- Fee in Lieu of Taxes (Arterial District)
- Tax Sharing Programs

- (3) **EFFICIENT AND EQUITABLE FINANCING OF PROGRAMS, ASSETS, AND SERVICES** Ongoing and Long Term Commitment to Diversified Revenue Streams and those produced from Transient Sources

BUDGET RELATED PROGRAMS

- Vehicle Fuel Tax Increase
- Gaming License Increase
- No Property Tax Levy
- Sponsorship Rev to Support Events

BUDGET TRANSMITTAL CONTINUED...

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

- (1) QUALITY SERVICE DELIVERY/SUSTAINABILITY: The City has long maintained its commitment to providing above market service levels. The 50/50 tree program reimburses qualifying residents for up to 50% of the cost of removing dead or nuisance trees with a dollar cap of \$500.00. This program was developed a few years ago with a budget of \$15K. The program was expanded to \$40K by the 2017 FY Budget. The City's Public Works Department plows all driveway aprons (for Seniors) and sidewalks in the City, which is a unique program. In the Spring the City provides a Spring Clean program at a budgeted cost of \$15,000, free of charge to all residents. Nearly all items including electronics are taken under this program, exceptions include hazardous materials, paints and yard waste. With respect to yard waste, the Public Works department also maintains a Leaf and Brush Pickup Program from April to October every calendar year. Lastly, the City provides numerous reimbursement programs to residents who utilize certain services in other communities that the City does not provide. Reimbursements include community pool fees, library fees and memberships, etc.

- (2) PLANNING/COMMUNITY DEVELOPMENT/RESOURCE MANAGEMENT: The City has long maintained its commitment to capital and infrastructure investment and has made significant investments to grow the economic base. The infrastructure committee and City Engineer continuously update the street condition map and the 5-year street improvement plan. Motor Fuel Tax dollars are utilized every other year on this program with significant additional general fund support on a pay as you go basis. Several different water main projects were completed in 2016 with two additional water main replacements budgeted for FY 2017. The City recently completed the City Center redevelopment project—over several years the City assembled and redeveloped several vacant parcels. The completed project includes a Hooters, Harley Davidson, Texas Roadhouse, Chick-fil-A, and a multitenant center including Starbucks, T-Mobile, and a Vitamin Shop. The City is a party to several different tax sharing agreements with various car dealers which facilitated property redevelopments and expansions as well as the generation of incremental sales taxes to finance City operations/capital investment. As of the close of FY 2016, two sharing agreements will have met caps or expiration dates, and one new agreement (Phelan Dodge) will come on line. The City is currently in negotiations with a developer on the final City-owned lot in the La Grange Road corridor. Lastly, in 2010, the City created the La Grange Road Arterial Road Corridor (ARC) which requires Fees in Lieu of Taxes for prospective businesses in the corridor that do not generate sales tax on at least 50% of total revenues. This program helps preserve the City's retail base.

- (3) EFFICIENT AND EQUITABLE FINANCING OF PROGRAMS/ASSETS/SERVICES: When the economic shocks of the recession were being deeply felt by the City, management made a concerted effort to enhance revenue diversification and to mitigate the effect of sharp declines in sales taxes and retail activities. The selected revenues included the establishment of a restaurant tax, vehicle fuel tax, and subsequently a video gaming tax. The City also increased the home rule sales tax rate several years ago to reduce the effect of lower retail sales in the recessionary periods. The common theme of the revenue diversification was to maximize revenues from several different transient sources versus revenue solely and directly borne from the City's constituency. The 2017 budget saw increased revenues from a rate increase in the Vehicle Fuel Tax of \$.02, and an increase and restructuring of the Video Gaming License Fees (additional \$500.00/machine) with entire license fee being charged to terminal operators.

BUDGET TRANSMITTAL CONTINUED...

Priorities and Issues

As previously noted, and consistent with long established policy preferences, the City Council desired to deliver a balanced budget that maximized funding for capital projects without the assessment of property taxes on the residents and local businesses. Preliminary deficits were present in the initial budgets as several significant competing capital projects emerged and preliminary revenue estimates were very conservative. As time passed through the budget process and cycle, revenue estimates were revised upward based on additional data points and strong favorable trends in economic and retail activities. In addition, the Council approved recommended adjustments to certain taxes and fees previously noted to support and maximize capital initiatives.

Concurrent with the revenue enhancements, certain expense side adjustments were also mandated by the Council as a fairness measure. Expense side adjustments included the removal of all non-essential conferences, a slight reduction in the 50/50 Tree program budget of \$5K, and the dissolution of the ESDA Department. With respect to the proprietary funds, current rate structures were deemed sufficient to support pay as you go capital projects as well. No rates increases or material draw downs on fund balances were required to support the operating and capital costs of those funds.

The budget impasse and overall financial condition of the State of Illinois continue to be a challenge for local governments in the State. The State is experiencing prolonged and ongoing political divisions that have ultimately led to a severe budget impasse. Toward the end of the calendar year when the budget process was in the early stages, certain unappropriated State shared revenues were upwards of 6 months in arrears – Gaming Taxes, Income Taxes, E911 Surcharges, Motor Fuel Taxes, etc. In addition, the State's pension funding issues and other credit related challenges also have a direct impact on local governments in the form of the "Illinois Premium." This phenomenon has a direct impact on local government bond pricing as the market is tacking on an interest rate premium of approximately 50 basis points to any Illinois issuer as a result of being impacted by the State's credit/financial issues.

Additional challenges include the ongoing litigation costs and other effects of the Pension Spike dispute between the City and Police Pension Fund. Also related, the City is engaged in a malpractice claim against its former attorney as related to the Pension Spike dispute.

With respect to other legislative matters affecting the City, the State has restructured (through legislation) the administration of the 911 programs and related funding. Pursuant to new State Law, control over the State 911 programs has transferred from the ICC (Illinois Commerce Commission) to the Illinois State Police. Also effective next year, all districts with population less than 25,000 will be required to consolidate their ETSB Boards. Pursuant to this legislation, the City will be transitioning its ETSB to a shared ETSB with SWCD (South West Central Dispatch) which is a joint venture entity created through intergovernmental agreement with several other neighboring districts. Pursuant to the consolidation efforts the elimination of the City's ETSB could impact the amount of 911 surcharges that the City used to receive to support its related 911 costs – namely the per officer fee charged by SWCD.

Short Term Factors

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

BUDGET TRANSMITTAL CONTINUED...

Short Term Factors Continued...

Underlying interest rates have direct and indirect impacts on the budget and touch a number of different items. They directly impact investment income and gains/losses on both City investments and Pension assets which affect the City's required pension expense/contribution. Investment income was budgeted up due to a change in projected asset allocation from mainly very short term money market instruments to a more diversified 3+ year duration portfolio. Police Pension expenses increased by approximately 2.5% or \$23K, and were budgeted/projected on a level percent of payroll basis – payroll for pension eligible employees was budgeted and multiplied by the 43.5% of payroll factor as outlined in a current actuarial report. The 43.5% includes "normal" costs of 22.29% and amortization of the unfunded liability over 26 years at 21.21% of payroll.

Interest rates are linked to inflation. Interest rates and inflation impacts many things including consumer spending and investment returns, but more importantly for the City, low interest rates and inflation had a strong positive impact on auto sales. Given the current environment, auto dealers are thriving and having record years (prior calendar year) and continuing into the first half of this calendar year. The general fund's primary revenue source is sales tax (70+% of total general fund revenues) with about 47% of the sales taxes coming from the auto industry. Effectively, almost 31% of the total general fund budget is generated from sales taxes from the auto dealerships in the City. Low interest rates and manufacturer incentives have helped fuel the run in this industry. Current budget year projections on sales tax keep them relatively flat with 2015 calendar year results with a minor adjustment for additional sales taxes generated from the Jack Phelan Dodge/Jeep/Chrysler expansion project, which includes the addition of two new vehicle lines. The City has a tax sharing agreement tied to the production of incremental sales taxes from the new car lines. If the growth does not come to fruition, the corresponding tax sharing expense will be reduced in like amount.

The City estimated all out of contract collective bargaining units to accrue a 2% cost of living adjustment for the current budget year. Also, the City budgeted and the City Council subsequently approved a 2% increase for non-union employees. The award of 2% for non-union employees was a deviation of the historical practice that based the increase on the CPI All Urban Index – Chicago/Gary/Kenosha Index which was essentially zero for the 2015 calendar year. The City Council approved the increase in an effort to promote equity in compensation and benefits among union and non-union employees. Lastly, the expense budgets for benefit costs were revised downward after receiving favorable news regarding final health and dental contribution rates. Initial budgets contained a 5% increase in health care contributions and a 10% increase in dental insurance. Final rates came in at a 2.6% increase and a 6% decrease for health care and dental contribution rates, respectively.

Long Term Considerations and Financial Plans

As previously noted, the City is committed to providing long term value for the community. At the core of this value proposition is the care and stewardship of assets and commitment to infrastructure and capital investment. Although Bonds and other forms of financing have been used to support the City Capital investment and Economic Development Programs, the City primarily relies on operating surpluses and Grant programs to support capital spending. As a matter of prudent financial management, the City projects longer term operating budgets and trends and then adjusts them annually based on short-term effects and other considerations including any changes in priorities. These longer term financial plans are contained in the capital plan summaries.

BUDGET TRANSMITTAL CONTINUED...

Long Term Considerations and Financial Plans Continued...

As you will note from the Capital Plan section of this document, the operating revenues and expenses of primary funds are forecasted to determine annual pay as you go capital funding and/or other financing needs. It should be noted that operating performance variances, as adjusted and affected by short term effects, economic conditions, and other factors (certain material non-reoccurring revenues or expenses), are typically adjusted through the annual pay as you go availability. Although the City has significant fund balances and reserves, the City has historically maintained balanced annual budgets with limited draw downs. The City maintains strong reserves to provide for future economic shocks, significant new capital needs, and to maintain significant financial flexibility.

Financial Summary and Overview of Approved Budget

As noted, the final budget was presented at the Public Hearing, which preceded the Regular Board meeting on April 27, 2016 where the City Council approved the final budget. In an effort to facilitate community transparency and support, an encore budget presentation was given by the Finance Director, City Administrator, and Mayor at the Quarterly Coffee with the Mayor on Saturday April 30, 2016. It should also be noted that the new Quarterly Coffee with the Mayor events were implemented in the Mayor's first term to educate residents and business owners about the City's budget, programs, services, economic development efforts, and new initiatives. This forum was used throughout the current budget cycle to discuss significant budget initiatives, programs, and priorities and to gain valuable feedback from the community relative to same. In addition, as noted and reflected in the Budget Process section of the transmittal, community stakeholders also had an opportunity to discuss budget priorities, projects, and initiatives at various public committee meetings.

A financial snapshot of all City Funds and corresponding narratives for all Major City Funds (as presented at the aforementioned budget forums) are summarized as follows:

FUND NAME	REVENUES	EXPENDITURES	NET
GENERAL CORPORATE	12,309,322	12,309,322	-
EMERGENCY 911	413,420	413,420	-
MOTOR FUEL	152,981	-	152,981
HOTEL/MOTEL	395,619	384,312	11,307
COMMERCIAL TIF	200,250	1,011,509	(811,259)
CAPITAL PROJECTS	1,256,160	1,256,160	-
DRUG FORFEITURE	122,000	156,900	(34,090)
WATER	4,538,424	4,713,139	(174,715)
SEWER	25,350	25,350	-
FLAGG CREEK GOLF COURSE	1,160,106	1,160,106	-
TOTAL	20,573,632	21,430,218	(856,586)

BUDGET TRANSMITTAL CONTINUED...

Financial Summary and Overview of Approved Budget Continued...

General Fund (Major/Govt): The approved budget is balanced with \$682K in general fund transfers to support capital projects and equipment. Revenues/Other Financing Sources are budgeted up by \$758,042/6.6% over LY Budget due principally to sales tax growth (3.5%+), intergovernmental revenue growth (over \$65K increases in Gaming Taxes/State shared Income Taxes) and rate increases in Fuel Taxes and Gaming License Fees (collectively \$240K increase). Expenses/Other Financing Uses are up \$608K/5.2% of LY Budget due to increase in Operating Transfer Out of \$446K (to Capital Fund and 911 Fund to support structural deficit) and an increase in legal costs of approximately \$250K+ due to noted litigation issues.

Hotel/Motel Fund (Major/Govt): Projected FY 16/FY 2017 Revenues reflect significant growth in Hotel/Motel Taxes. Major community events such as the CBA Carnival, Holiday Events/Decorations, the Summer Concerts Series, etc. are supported largely by sponsorship contributions. Other important costs include advertising and marketing costs to support the business community in Countryside.

Commercial TIF Fund (Major/Govt): Revenue is projected to increase from \$49K to \$200K due to successful tax code restructuring with the Cook County Clerk. This restructure increased revenue from mitigating the effects of aggregating negative increment parcels with positive increment parcels facilitated by the new City Center Developments. Additional increment can be generated from successful redevelopment of the final City Owned parcel commonly referred to as the "Hotel Site."

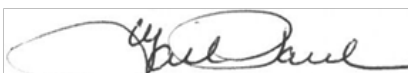
Water Fund (Major/Proprietary): No anticipated City of Chicago rate increase based on new CPI formula (this follows four years of supernormal increases of 25%/15%/15%/15% for calendar years 2012-2015 respectively. As such there is no budgeted pass-through rate increase. Budgeted deficit of \$174K as an FY2016 project was delayed at year-end and pushed into the FY2017 budget year (Countryside Plaza Water Main Lining Project) which accounts for the entire deficit

Sewer Fund (Major/Proprietary): Due to the complete reconstruction of the Ward 2 Lift Station in FY2015 maintenance costs have been substantially reduced. The only other material expenses are a small salary and benefits allocation from the two water operators to the sewer fund.

Flagg Creek (Major/Proprietary): Revenues have been budgeted very conservatively based on FY 2016 Budget performance and projections which were impacted by the early summer weather patterns in the prior year. Current budget includes approximately \$67K in capital projects (New AC Unit, New Carts and Pond Fountain Upgrades) and approximately \$43K in Profit Sharing Expenses.

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

Sincerely,



Gail Paul, City Administrator



CITY OF COUNTRYSIDE - PRINCIPAL OFFICIALS

CITY COUNCIL



MAYOR
Sean R. McDermott

WARD 1



ALDERMAN
Jim Jasinski



ALDERMAN
Robert Pondelicek

WARD 2



ALDERMAN
Tom Mikolyzk



ALDERMAN
John Von Drasek

WARD 3



ALDERMAN
Mark Benson



ALDERMAN
Scott Musillami

As of April 30, 2016

OTHER ELECTED OFFICIALS

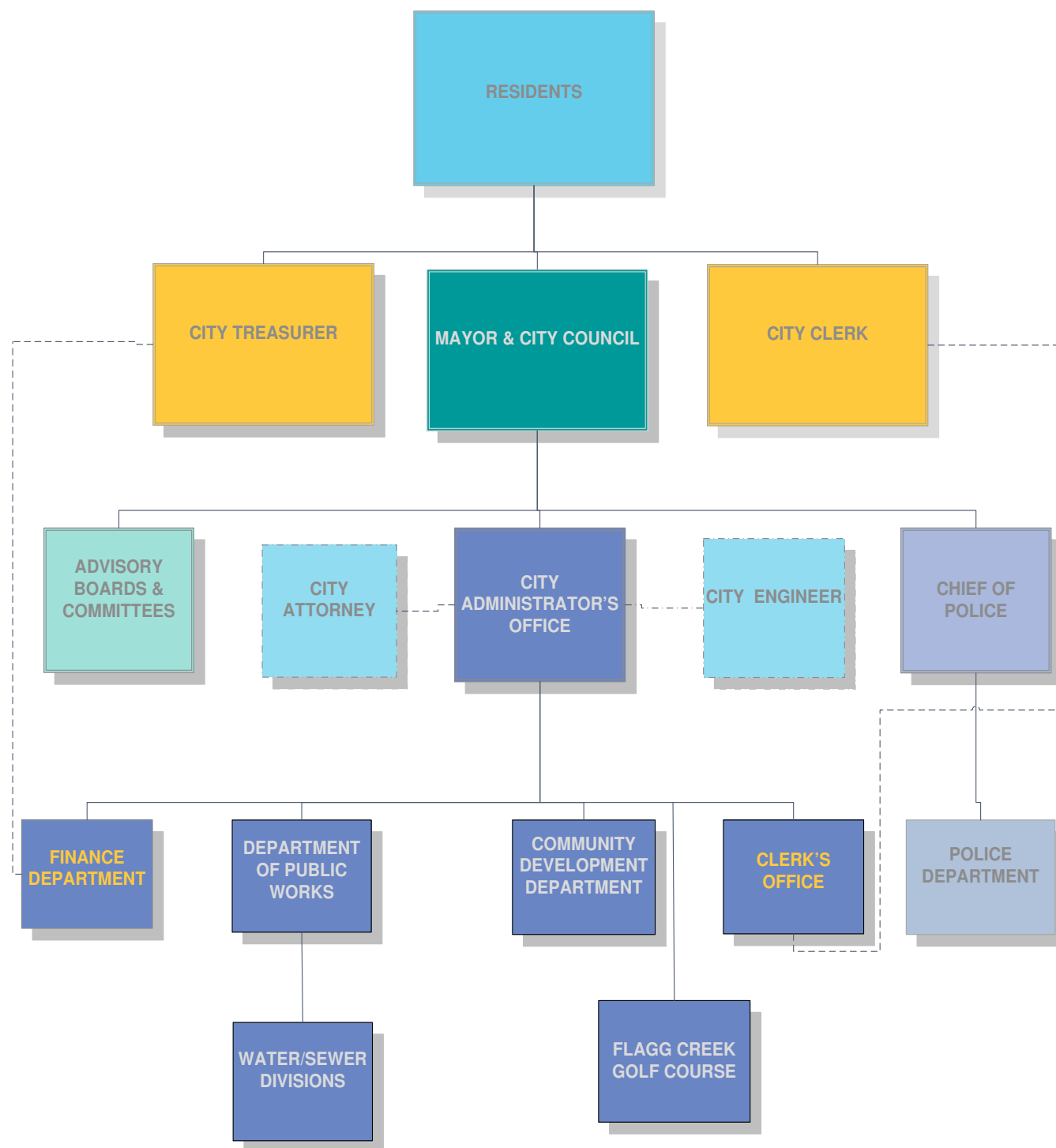


City Treasurer
Caryn Stancik



City Clerk
Susan Burdett

CITY OF COUNTRYSIDE - ORGANIZATIONAL CHART



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. Some of the earliest families to settle in the area included the Conrads, Craigmills, Henrys, Murphys, Polks and Winslows.

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

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

Government Profile:

The City of Countryside is an Illinois home rule community with a City Administrator form of government. The home rule designation, as permitted in the 1970 Illinois State Constitution, allows the City to "exercise any power and perform any function pertaining to its government and affairs, including but not limited to, the power to regulate for the protection of the public health, safety, morals and welfare; to license; to tax; and to incur debt."

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 Chief of Police is also appointed by the Mayor at the advice and consent of the City Council.

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.

COMMUNITY PROFILE CONTINUED...

Government Profile Continued...

The City provides sanitary sewer services to a portion of Ward 2. The remainder of the City is serviced by the South Lyons Sanitary District, a separate taxing body. 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. Fire services are provided by the Pleasantview Fire Protection District, a separate taxing body.

The City Council is the governing body. They get input and recommendations from various boards and committees but it is the City Council that has the ultimate authority. After the City Council sets policies it is up to the staff to implement them. The General Fund detailed expenditure section of this report is sorted by each department, which covers the responsibilities and accomplishments of each including the Administrator's Office, Clerk's Office, Police Department, Community Development Department, Finance Department, and Department of Public Works (including the Water and Sewer Divisions), and the Flagg Creek Golf Course Fund.

Demographics and the Local Economy:

Population
5,895

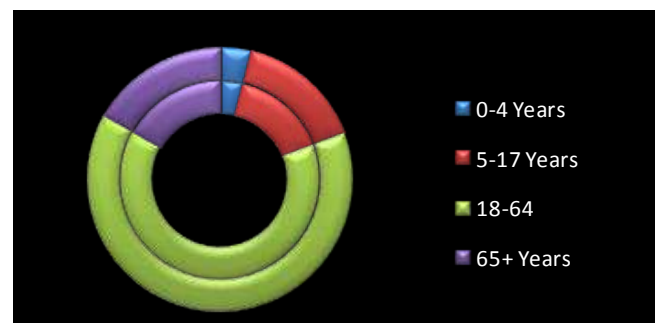
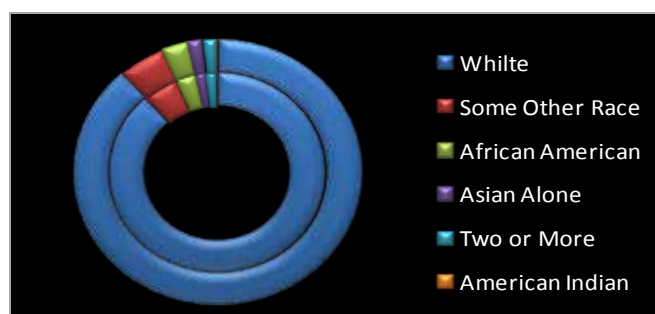
Average
Household
Income
\$72,911

Median
Home
Value
\$220,600

EAV Per
Capita
\$44,486

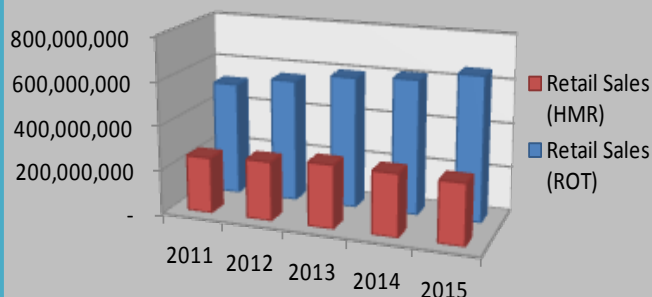
Retail Sales
per Capita
\$110,660

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



COMMUNITY PROFILE CONTINUED...

Retail Sales Subject to Municipal Tax



Average Daily Traffic Counts

(Source: IDOT Website)

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

Largest City Employers

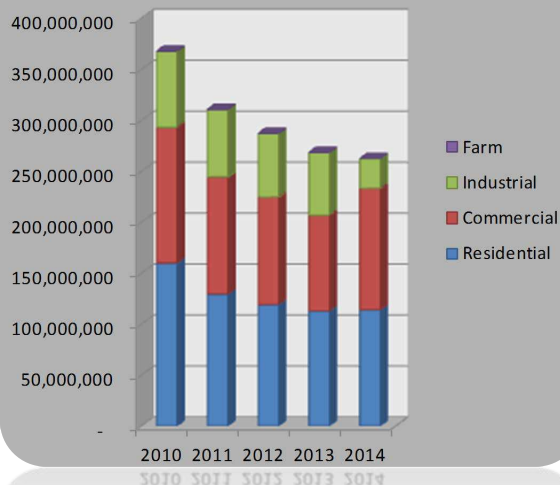
(Source: the City)

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

TOP TEN TAXPAYERS BY EAV
2015 (2014 Tax Year)

Taxpayer	Total	Rank	Percentage of Total EAV
	Equalized Assessed Value		
Simon Property Group	10,060,429	1	3.84%
Value Industrial Partners, LLC	9,354,532	2	3.57%
Autobarn Countryside	6,878,739	3	2.62%
IRC	4,841,365	4	1.85%
First Berkshire	4,613,927	5	1.76%
Lenoch Properties	4,543,544	6	1.73%
SS 55th St. LaGrange	4,240,660	7	1.62%
Home Depot USA Tax Dept	3,532,147	8	1.35%
Midwest Operating Engineers	3,036,118	9	1.16%
La Grange Properties	3,015,478	10	1.15%
TOTAL TOP 10	54,116,939		16.80%
TOTAL EAV	262,244,850		

EAV BY PROPERTY CLASSIFICATION





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FUND STRUCTURE AND FINANCIAL POLICIES

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

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

FUND STRUCTURE AND FINANCIAL POLICIES CONTINUED...

Accounting Policies

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

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

The City is the trustee, or fiduciary, for its police pension plan. All of the City's fiduciary activities are reported in a separate Statement of Fiduciary Net Position and Statement of Changes in Fiduciary Net Position in the CAFR report. The City does not budget for this fiduciary fund. The City's annual required pension expense (employer's required contribution to the fund) is determined annually by a third party licensed actuary. 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 5 appointed (by the City and Park District) members serving annual terms. The Advisory Board oversees the general operations and maintenance of the Course, and recommends a fiscal year budget, by February 15th, that must be formally approved by the City and Park District no later than the close of the fiscal year.

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

Purchasing Policy

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

FUND STRUCTURE AND FINANCIAL POLICIES CONTINUED...

Purchasing Policy Continued...

Dollar Limits

Required Approvals

Up to \$500

Supervisor or Department Head

\$501-\$2,500

Department Head

\$2,501-\$10,000

Department Head and City Administrator

\$10,001 & Above

Department Head, City Administrator and 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.

Up to \$500

One verbal quote is required; however, employees are encouraged to seek additional quotes when possible.

\$501 - \$2,500

Three verbal quotes must be obtained. The quotes must be listed in the description field on the purchase requisition. Physical records regarding the dates, contacts and quotes received shall be retained in the department's files for auditing purposes.

\$2,501 - \$20,000

Three written quotes. The quotes must be listed in the description field on the purchase requisition or on a separate form attached to the requisition. Hard copies shall be obtained and retained in the department's files. Copies of all written quotes should be maintained by Purchasing for filing and audit purposes.

\$20,001 & Above

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. However, purchases in excess of \$10,000 shall be presented to the City Council prior to acquisition with a request to waive bids, approve the purchase and enter into a formal contract.

In the event of an emergency affecting the public health and safety, the City Administrator, or his/her designee (City Elected Officials, Assistant City Administrator, Chief of Police, Public Works Department Head, or E.S.D.A. Coordinator) 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 of time following resolution of the crisis.

An emergency purchase order can be issued authorizing a vendor to perform any and all work necessary only if the public health and safety could be affected. 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 following procedures shall be followed in the event an emergency purchase order is needed:

The Department Head requesting the emergency purchase order shall contact the City Administrator or his/her designee in order to have the purchase order issued if required. The City Administrator will then issue an emergency purchase order to the vendor. After the emergency has been resolved, the department head shall complete a requisition for the goods purchased/services performed.

When, in the ordinary course of City business, no single purchase of, or individual contract 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 a City Council waiver.

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 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 most qualified responsive 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, 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. In any instance, a statement justifying the need for a bid waiver shall be included in the department's recommendation and accompany the Request for Council Action form for inclusion on the City Council's agenda.

FUND STRUCTURE AND FINANCIAL POLICIES CONTINUED...

Revenue Policies and Procedures

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

To mitigate these risks, the City annually reviews all taxes and fees to determine if any additional adjustments are merited. In examining the revenues and funding needs, management looks at both short term and long trends and risks, stakeholder burden and/or benefits, and the relative and material impacts of adjustments to said revenues (i.e. how much additional revenue is produced from a percentage increase in rate or fees and who bears the burden—residents, local businesses, nonresident consumers or users, etc). In addition, the City mitigates retail sales volatility risks with significant reserves in the General Fund, Hotel/Motel Fund and the Water Fund and prudent and conservative budgetary practices. Lastly it should be noted that the proprietary funds are operated on a full costs recovery basis meaning that all fund costs are met with appropriate charges for services with rate analysis performed at least annually.

Fund Balance Policy

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

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

FUND STRUCTURE AND FINANCIAL POLICIES CONTINUED...

Fund Balance Policy Continued...

Definitions:

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

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

Appropriate Fund Balance Levels:

General Fund: Unrestricted fund balance levels should be maintained at a minimum of 50% of the most current year’s budgeted expenditures. Fund Balance levels above the minimum can be budgeted and expended on capital costs approved by the appropriate committee and subsequently by the City Council. The fund balance requirement for the General Fund is set intentionally high (other funds and other municipalities typically set this at the 15-40% range) due to the volatility and cyclicity of the funds primary operating revenue. Sales taxes account for over 70% of the General Fund Revenue and within that 70%, 43+% of the revenues are tied to the auto industry. Although the City does have significant additional financial flexibility in the form of a property tax levy option, it is and has been the preference of the City Council and management to fund current operations, debt service, pension, and capital costs without the use of same.

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

FUND STRUCTURE AND FINANCIAL POLICIES CONTINUED...

Fund Balance Policy Continued...

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

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

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

Replenishment of Fund Balance:

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

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

Other Uses of Fund Balance:

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

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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, intergovernmental revenues, 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 instruments will not be used to fund operating needs. Debt will be used only to finance capital projects and equipment and debt maturities will not exceed the useful life or average useful lives of the project or projects so financed. Debt will be structured to achieve the lowest possible net cost to the City given market conditions and other considerations.

FUND STRUCTURE AND FINANCIAL POLICIES CONTINUED...

Debt Management Policy Continued...

Moreover, to the extent possible, the City will design the repayment of its overall debt so as 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.

Refundings 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 refundings 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 certain projects. Direct placements typically result in lower issuance costs although such structures could involve put, call, and other features that need to be analyzed from a risk management perspective.



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CITY OF COUNTRYSIDE 2017 ANNUAL BUDGET

FINANCIAL SUMMARY - ALL CITY FUNDS BY TYPE

FUND	ACCT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 FYTD	2016 FYE PROJ	2017 BUDGET
PROPERTY TAXES							
GENERAL	DEBT SERVICE LEVIES	1,000,431	119,582	-	-	-	-
GENERAL	ROAD & BRIDGE TAX	61,441	61,987	65,000	30,221	60,442	60,000
COMML TIF	INCREMENTAL PROPERTY TAX	-	-	90,000	49,408	49,408	200,000
TOTAL PROPERTY TAXES		1,061,872	181,569	155,000	79,629	109,850	260,000
SALES TAXES							
GENERAL	STATE SALES TAX	5,927,830	6,220,954	6,200,000	5,498,453	6,625,316	6,775,324
GENERAL	STATE HOME RULE SALES TAX	2,122,144	2,099,698	2,150,000	1,697,251	2,032,508	1,935,082
TOTAL SALES TAXES		8,049,974	8,320,652	8,350,000	7,195,704	8,657,824	8,710,406
OTHER LOCAL TAXES							
GENERAL	ELECTRIC USE TAX	447,097	429,489	440,000	353,662	424,394	415,000
GENERAL	VEHICLE FUEL TAX	204,853	203,010	200,000	163,139	195,766	396,218
GENERAL	EATING AND DRINKING EST TAX	436,436	496,056	510,000	430,003	516,004	530,000
GENERAL	OTHER LOCAL TAXES	194,953	202,735	188,000	171,209	212,030	205,000
HOTEL/MOTEL	HOTEL/MOTEL TAXES	329,326	347,381	305,000	316,963	362,679	368,119
TOTAL OTHER LOCAL TAXES		1,612,667	1,678,671	1,643,000	1,434,976	1,710,873	1,914,337
LICENSES & PERMITS							
GENERAL	BUILDING PERMITS	250,247	201,152	200,000	226,716	270,000	250,000
GENERAL	OTHER LICENSES/PERMITS	204,130	211,182	208,005	201,218	216,788	255,739
TOTAL LICENSES & PERMITS		454,376	412,334	408,005	427,934	486,788	505,739
INTERGOVERNMENTAL REVENUES							
GENERAL	STATE INCOME TAX	574,445	577,324	583,605	507,578	618,975	601,290
GENERAL	STATE GAMING TAX	117,320	210,245	200,000	193,896	232,675	235,002
GENERAL	STATE LOCAL USE TAX	101,583	139,122	114,363	109,546	130,869	138,533
GENERAL	OTHER INTERGOVERNMENTAL	127,957	123,629	134,760	88,128	105,754	124,760
E911	TELEPHONE SURCHARGES	94,700	95,565	95,000	68,453	82,144	95,000
MOTOR FUEL	MOTOR FUEL TAXES	171,552	196,503	140,301	126,992	152,091	152,681
DRUG FOREIT	FEDERAL/STATE PAYMENTS	54,860	250,057	110,000	102,414	102,414	112,000
CAPITAL (CIP)	INTERGOVERNMENTAL GRANTS	2,979	283,019	658,770	-	-	459,885
TOTAL INTERGOVERNMENTAL REVENUES		1,245,395	1,875,464	2,036,799	1,197,007	1,424,922	1,919,150
CITY-CHARGES FOR SERVICES							
GENERAL	CHARGES FOR SERVICES	128,924	123,311	110,300	95,008	119,113	122,100
WATER	CHARGES FOR SERVICES	4,153,257	4,203,382	4,417,620	3,797,513	4,435,616	4,435,990
SEWER	CHARGES FOR SERVICES	25,970	25,411	27,200	21,164	25,396	25,350
FLAGG CREEK	CHARGES FOR SERVICES	1,333,172	1,246,744	1,180,000	953,404	1,118,037	1,135,856
TOTAL CITY-CHARGES FOR SERVICES		5,641,323	5,598,848	5,735,120	4,867,089	5,698,162	5,719,296
RECREATION-CHARGES FOR SERVICES							
GENERAL	FLAGG CREEK PROFIT SHARING	5,346	91,510	75,000	-	25,000	50,000
TOTAL RECREATION-CHARGES FOR SERVICES		5,346	91,510	75,000	-	25,000	50,000
FINES AND FORFEITURES							
GENERAL	FINES AND FORFEITURES	259,914	124,692	77,500	64,485	86,821	85,561
TOTAL FINES AND FORFEITURES		259,914	124,692	77,500	64,485	86,821	85,561



CITY OF COUNTRYSIDE 2017 ANNUAL BUDGET

FINANCIAL SUMMARY - ALL CITY FUNDS BY TYPE CONTINUED...

FUND	ACCT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 FYTD	2016 FYE PROJ	2017 BUDGET
INVESTMENT INCOME							
ALL FUNDS	INTEREST INCOME	258,129	215,165	42,925	26,096	31,018	96,675
ALL FUNDS	INVESTMENT GAIN/(LOSS)	-	(179,379)	-	-	-	-
TOTAL NET INVESTMENT INCOME		258,129	35,786	42,925	26,096	31,018	96,675
OTHER REVENUES							
ALL FUNDS	OTHER REVENUES	328,907	285,067	212,947	229,146	249,427	183,273
TOTAL OTHER REVENUES		328,907	285,067	212,947	229,146	249,427	183,273
OTHER FINANCING SOURCES							
ALL FUNDS	SALE OF FIXED ASSETS	422,958	52,716	-	997,965	997,965	15,000
ALL FUNDS	BOND PROCEEDS	-	18,620,000	-	-	-	-
E911	TRANSFER IN - GENERAL	-	-	-	-	-	317,920
CAPITAL	TRANSFER IN - GENERAL/HOTEL	887,000	187,445	550,945	173,033	550,945	796,275
TOTAL OTHER FINANCING SOURCES		1,309,958	18,860,161	550,945	1,170,998	1,548,910	1,129,195
TOTAL REVENUES - ALL CITY FUNDS		18,917,903	18,604,592	18,736,296	15,522,066	18,480,685	19,444,437
TOTAL REVENUES AND OFS - ALL CITY FUNDS		20,227,861	37,464,753	19,287,241	16,693,064	20,029,595	20,573,632
SALARIES AND BENEFITS							
ALL FUNDS	SALARIES AND PAYROLL TAXES	5,284,721	5,011,730	5,353,698	4,324,524	5,160,965	5,390,661
ALL FUNDS	BUYBACKS/OTHER BENEFITS	266,778	268,242	241,242	309,950	321,227	189,582
ALL FUNDS	PENSION EXPENSE	1,065,764	1,251,205	1,184,429	1,181,228	1,235,439	1,298,102
ALL FUNDS	INSURANCE/EAPS	795,547	850,077	966,614	704,304	851,344	849,867
ALL FUNDS	EMPLOYEE DEVELOPMENT	48,312	38,904	74,225	43,342	54,439	72,068
SUBTOTAL SALARIES AND BENEFITS		7,461,122	7,420,158	7,820,208	6,563,348	7,623,414	7,800,280
OTHER OPERATING EXPENSES							
ALL FUNDS	OFFICE SUPPLIES	28,348	23,499	25,700	17,796	21,177	27,850
ALL FUNDS	OPERATING SUPPLIES	418,333	504,889	517,434	390,577	448,956	521,135
FLAGG CREEK	INVENTORY COSTS	32,343	101,601	76,300	64,013	76,255	79,175
GENERAL	CONTRACTUAL RISK MGMNT	245,228	194,103	230,500	171,826	200,000	199,800
GENERAL/HOTEL	CONTRACTUAL TAX SHARING	719,778	613,458	768,802	302,563	768,802	589,802
GENERAL	CONTRACTUAL IT SUPPORT	92,734	109,588	109,500	75,734	90,881	122,600
GENERAL	CONTRACTUAL CODE ENFORCMNT	192,009	224,094	200,000	177,605	213,126	225,000
E911	CONTRACTUAL DISPATCH SVCS	116,363	238,643	387,000	232,949	279,538	362,000
WATER	CONTRACTUAL WATER PURCHASE	2,419,058	2,574,187	2,875,000	2,137,822	2,768,052	2,768,052
ALL FUNDS	CONTRACTUAL OTHER	829,315	797,045	737,486	530,499	584,514	795,285
ALL FUNDS	MAINTENANCE	464,767	433,439	567,553	301,775	357,638	454,991
ALL FUNDS	UTILITIES	250,688	224,393	229,340	159,336	197,772	218,890
ALL FUNDS	COMMUNITY RELATIONS	130,963	150,749	182,625	145,761	152,858	192,351
ALL FUNDS	PROFESSIONAL FEES	744,536	1,057,383	967,001	1,159,570	1,504,722	1,583,605
TOTAL OPERATING EXPENSES		6,684,463	7,247,071	7,874,241	5,867,826	7,664,291	8,140,536

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



CITY OF COUNTRYSIDE 2017 ANNUAL BUDGET

FINANCIAL SUMMARY - ALL CITY FUNDS BY TYPE CONTINUED...

FUND	ACCT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 FYTD	2016 FYE PROJ	2017 BUDGET
CAPITAL OUTLAYS							
GENERAL	CAPITAL OUTLAYS	17,007		1,800	-	-	1,800
MOTOR FUEL	CAPITAL OUTLAYS	300,000		400,932	333,223	333,223	-
COMML TIF	CAPITAL OUTLAYS	745,963	33,939	-	62,484	62,484	-
E911	CAPITAL OUTLAYS	50,157	21,413	10,000	681	817	10,000
DRUG FORFEIT	CAPITAL OUTLAYS	118,272	98,282	121,400	42,204	105,000	79,000
CAPITAL	CAPITAL OUTLAYS	625,976	1,197,102	984,715	475,479	477,482	681,305
WATER/SEWER	CAPITAL OUTLAYS	1,497,495	2,111,180	461,500	626,900	629,253	762,215
FLAGG CREEK	CAPITAL OUTLAYS	120,766	83,643	134,500	83,180	116,682	99,600
TOTAL CAPITAL OUTLAYS		3,475,636	3,545,559	2,114,847	1,624,151	1,724,941	1,633,920

DEBT SERVICE COSTS

GENERAL	DEBT SERVICE	1,473,796	1,455,529	1,381,404	1,381,406	1,381,406	1,378,504
COMML TIF	DEBT SERVICE	284,570	216,252	39,506	1,037,472	1,259,891	996,509
WATER/SEWER	DEBT SERVICE	367,224	367,550	366,775	366,775	366,775	366,275
TOTAL DEBT SERVICE COSTS		2,125,590	2,039,331	1,787,685	2,785,653	3,008,072	2,741,288

OTHER FINANCING USES

GENERAL	BOND ESCROW PMT	-	18,187,231	-	-	-	-
GENERAL	BOND DISCOUNT	-	242,650	-	-	-	-
GENERAL	BOND ISSUANCE COSTS	-	182,954	-	-	-	-
GENERAL	TRANSFER OUT-CAPITAL FUND	887,000	187,445	550,945	173,033	550,945	681,305
GENERAL	TRANSFER OUT-E911 FUND	-	-	-	-	-	317,920
HOTEL/MOTEL	TRANSFER OUT-CAPITAL FUND	-	-	-	-	-	114,970
TOTAL - OTHER FINANCING USES (OFU)		887,000	18,800,280	550,945	173,033	550,945	1,114,195

TOTAL EXPENSES - ALL CITY FUNDS	19,746,811	20,252,119	19,596,981	16,840,978	20,020,718	20,316,024
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TOTAL EXPENSES & OFU - ALL CITY FUNDS	20,633,811	39,052,399	20,147,926	17,014,011	20,571,663	21,430,219
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TOTAL SURPLUS / (DEFICIT) BUDGET BASIS	(405,950)	(1,587,645)	(860,685)	(320,947)	(542,068)	(856,587)
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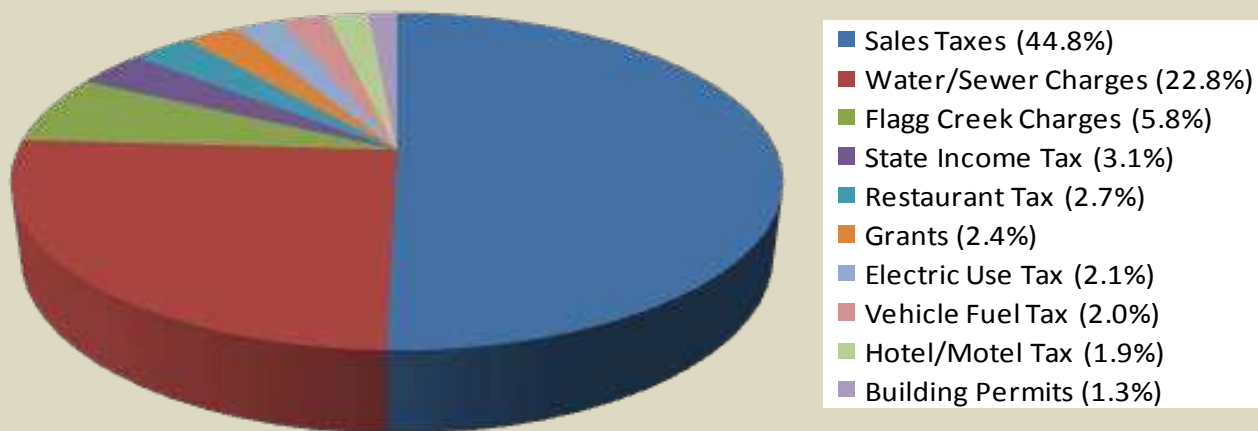
ADJUSTMENTS TO GAAP BASIS	2014 ACT	2015 ACT	2016 BUDG	2016 YTD	2016 PROJ	2017 BUDG
CAPITALIZE ASSETS	1,528,578	1,794,670	-	-	-	-
DEPRECIATION/AMORTIZATION EXPENSE	(791,669)	(834,858)	-	-	-	-
BOND PRINCIPAL PAYMENTS	260,000	270,000	-	-	-	-
BOND AMORTIZATION EXPENSE	(11,377)	(11,377)	-	-	-	-
TOTAL ADJUSTMENTS TO GAAP BASIS	985,532	1,218,435	-	-	-	-
CHANGE IN NET POSITON GAAP BASIS	579,582	(369,210)	(860,685)	(320,947)	(542,068)	(856,587)

UNRESTRICTED FUND BALANCE, MAY 1	12,933,328	11,304,767	9,174,531	9,174,531	9,174,531	7,545,788
PLUS CHANGE IN NET POSITION	579,582	(369,210)	(860,685)	(320,947)	(542,068)	(856,587)
LESS ADDITIONS TO RESTRICTED FUND BALANCE (1)	(1,293,283)	(1,761,026)			(1,086,674)	(566,259)
UNRESTRICTED FUND BALANCE, APRIL 30	11,304,767	9,174,531	8,313,846	8,853,584	7,545,788	6,122,943

(1) ADJUSTMENT THAT RECONCILES TO AUDITED BALANCES FOR FY(S) 2014&2015. FOR FY 2015 PROJECTED AND FY 2017 BUDGET, ADJUSTMENT IS MADE SOLELY FOR THE INCREASE IN INTERFUND BALANCES BETWEEN THE GENERAL AND TIF FUND (UNSPENDABLE)

REVENUE ANALYSIS

Top Ten Revenues - All City Funds



The top ten revenue sources for the City account for 89% of the total (excluding interfund transfers in). Details on these revenue sources are highlighted below.

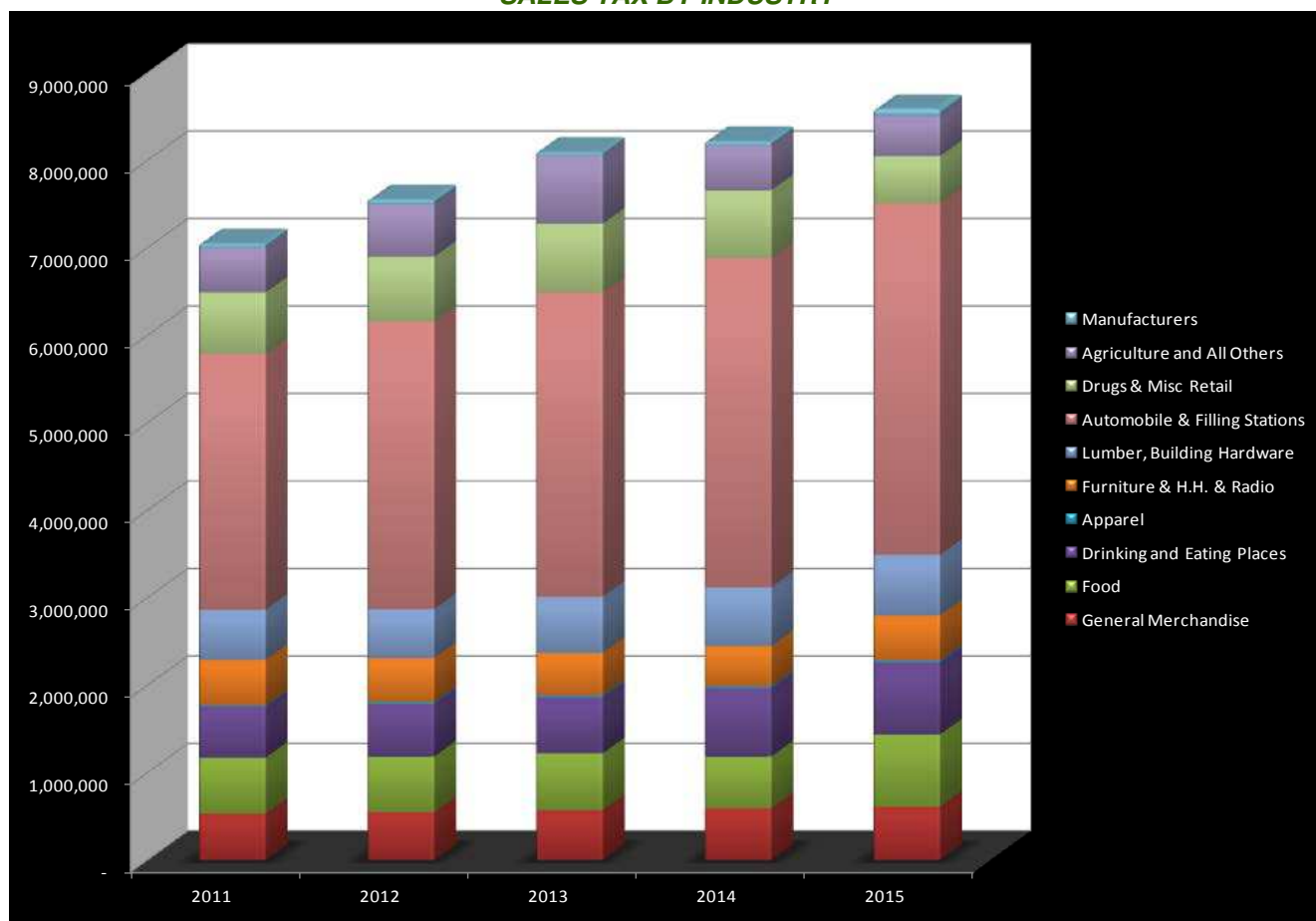
1. Sales Taxes

Sales Taxes are generated from the State of Illinois imposed 6.25% sales tax – 1% of which is distributed to municipalities on the point of sale basis. Additionally, the City imposes a .75% Home Rule sales tax permitted by state law for Home Rule communities. The home rule sales tax excludes packaged food items (not intended for consumption on premises), prescription drugs, and titled vehicles. 2016 state sales taxes are trending up 7% from the prior year while home rule sales taxes were trending down by just under 2%. On the basis of volume (from each), the total trend showed an increase of approximately 4.7% (for data through the 10 months ended in February 2016). Similar trends were noted on a calendar year basis (net growth of approximately 4.57%). The current budget conservatively budgets net sales taxes flat with the projected 2016 figure despite increases in volume expected from the expansion of the Dodge dealership to include the new Chrysler and Jeep lines.

It should also be noted that Sales Taxes represent approximately 71% of total general fund revenues and based on Illinois Department of Revenue data, approximately 46.8% of total city sales taxes are generated from the Automobile/Filing Station industry code. As such, nearly 33% of total general fund revenues are being generated from this industry. Since sales taxes from this industry are both cyclical and a significant funding source for the City, management practices are focused on facilitating growth from existing and new dealerships. Historically the City has supported economic development in the form of tax sharing agreements to be discussed further in the expense analysis section of the report. Lastly to mitigate the concentration and cyclicity of this revenue source the City has made a concerted effort to diversify the revenue base with the creation of new taxes and fees (including the current budget year). The City also retains significant budgetary and financial flexibility from its ability (should the need arise) to levy property taxes and from relatively high fund balances.

REVENUE ANALYSIS CONTINUED...

SALES TAX BY INDUSTRY



2. Water/Sewer Charges

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

User Type	Usage	Rate/1,000	Revenue
Single Family Residential	68,368	6.88	470,372
Multi-Family Residential	68,625	8.81	604,586
Commercial < 20K Gallons	9,065	10	90,652
Commercial > 20K Gallons	144,582	11.1	1,604,858
Indian Head Park	85,585	5.98	511,798
La Grange Highlands	162,418	5.98	971,260
Subtotal	538,643		4,253,526
Plus Minimum Charges		\$5/Meter	160,620
Other Non-Metered Revenues			65
Net Budgeted Revenues			4,414,211

REVENUE ANALYSIS CONTINUED...

2. Water/Sewer Charges Continued...

Other Key Budget Assumptions are as follows: based on relatively flat volume trends, the volume of water consumed is assumed to remain flat with last year's consumption based on 2015 calendar year data. Following four years of supernormal increases (25%/15%/15%/15%) the City of Chicago announced a new CPI-based formula for establishing annual rate changes. Based on a zero CPI change over the requisite period, the City of Chicago will not be increasing the water rates this year. The City purchases water from the Village of McCook who purchases directly from the City of Chicago. Historically Chicago rate increases are passed through from McCook to the City and then from the City to its ratepayers. Given no underlying increase in the City of Chicago Rate, the City is not changing water rates for its users. The City reviews water rates annually through an internal rate study and adjusts rates based on projected cash flow, pass-through increases, capital or debt service needs, etc. Water Charges for Service account for 97% of total combined water/sewer revenues.

3. Flagg Creek Charges for Service

The current year budget is projected flat with 2016 levels. Following a relatively strong year in fiscal 2015, revenues underperformed in fiscal 2016 at least partially due to weather patterns in the early months of the seasons. May and June experienced much higher levels of precipitation and this significantly influenced revenue levels. To be conservative the City budgeted operating charges flat with projected 2016 levels. Operating charges include nearly all operating revenues (green fees/concessions/driving range revenues) and represent 98% of the total.

4. State Income Tax

The State of Illinois, through the Illinois Dept of Labor, remits a portion of its corporate and personal income tax receipts to local municipalities on a per-capita basis. Organizations such as the Illinois Municipal League provide research-based per capita projections. Based on certain increases in personal income and gains on financial assets, the 2016 projections were relatively strong on a per-capita basis. External sources, including the IML, believe that this number will retreat slightly from 2016 fiscal year levels. The 2017 budget is based on per-capita projections of approximately \$102/capita versus 2016 projected per capita levels of \$106.

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 receipts have grown significantly since their inception in 2009 although it appears the growth rate has retreated slightly. Prior year growth rate for projected 2016 was over 4%--this followed the 2015-2014 increase of over 10%. A conservative increase of about 2.7% is budgeted for 2017.

6. Grant Revenues

The City is currently working on two IDOT administered construction projects under the ITEP program. The program is federally funded although administered at the state level. The two projects include a streetscape beautification program in the La Grange Road retail corridor and a bike bath project. The grants will cover both construction and engineering costs at a 80/20 split to the Federal source and the City respectively. Grant revenues are based on projected project completion levels as estimated by the City Engineer and are based only on the reimbursable costs. Grants based on contribution income (completed construction components donated) are not budgeted and are recognized in the financial statements only at the government-wide level.

REVENUE ANALYSIS CONTINUED...

7. Electric Use Tax

The City established an Electric Use Tax in 2009 pursuant to section 8-11-2 of the Illinois Municipal Code. The tax represents a tiered rate structure based on kilowatt-hours consumed in a month. The rates range from .61/kilowatt hour for the first 2,000 hours to .30/ kilowatt-hours for electricity consumed in excess of 20 million kilowatt hours. Based on historical trends, this tax is projected to decline in the next budget period by approximately 3%.

8. Vehicle Fuel Tax

The City established the Vehicle Fuel tax via ordinance 09-06-O in 2009. The original tax rate was established at .04/gallon. In the post recessionary era the City reduced to tax to .02/gallon. During this budget cycle it was recommended to the bring the tax back to .04/gallon to help support the pay as you go capital project budget. The increase raised revenues in this budget period by nearly \$200K. 2016 projections show a small decline from the prior year. The quantity of fuel taxed at the new rate is projected to decline slightly for the 2017 year based on trends and a conservative estimate.

9. Hotel Motel Taxes

The City assesses a local hotel/motel tax at (5%) of the rent charged for the privilege and use of renting a hotel room within the City. There are two hotels in the City, a Holiday Inn and Best Western. Revenues are up on a year over year basis by approximately 2% and nearly 10% for the two hotels respectively. Revenues for the current budget year are based on slightly less than 2% growth over the 2016 year end projection to be conservative.

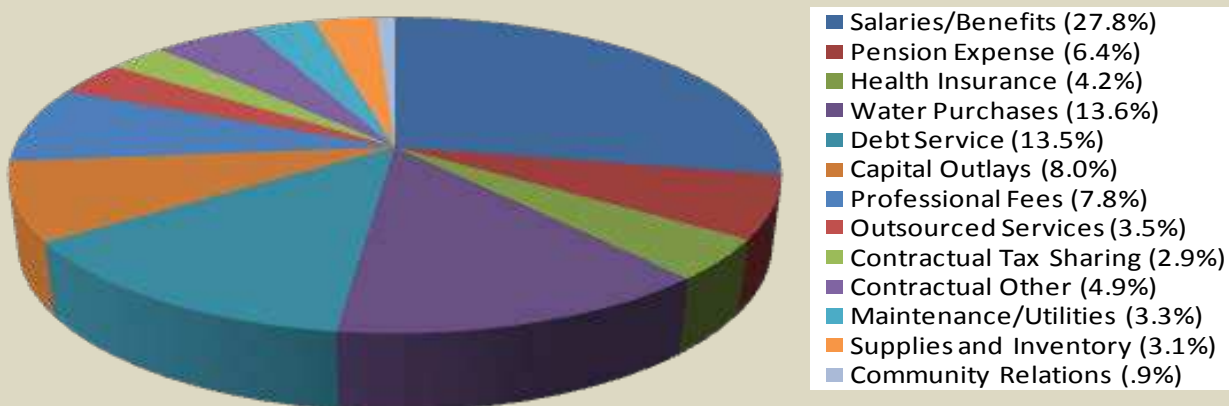
10. Building Permits

Permit revenue fluctuates with construction activity in the City. Calendar year 2015/fiscal year 2016 activity was strong with over \$15 million in construction value subject to the permit fees and was influenced by the Phelan Dodge, Continental Honda and Chick Fil-A projects. Permit Fees are budgeted at \$20K less than the 2016 projection. There will be some additional construction activity from the Chipotle project and various other commercial and residential projects. A chart reflecting historical permit activities is as follows.

HISTORICAL PERMIT ACTIVITIES					
	FY 2013	FY 2014	FY 2015	PROJ 16	BUDG 17
Permits Issued	511	499	544	590	-
Construction Value	10,188,735	17,974,868	11,888,161	13,933,294	-
Average Value	19,939	36,022	21,853	23,616	-
Permit Fees	217,451	250,247	201,152	270,000	250,000

EXPENSE ANALYSIS

Expense Analysis - All City Funds



Personnel Costs:

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

HISTORICAL PERSONNEL COUNTS BY FUNCTION (FTE)						
Function/Program	FY 12	FY 13	FY 14	FY 15	FY 16	FY 17 Bud
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	2.50	3.00	3.00	3.00	3.00	3.00
Municipal Building	0.00	0.00	0.00	0.00	0.00	0.00
	9.50	10.00	10.00	10.00	10.00	10.00
Public Safety						
Police Officers	24.00	24.00	24.00	24.00	24.00	24.00
Civillians	13.00	13.00	10.00	10.00	10.00	8.00
	37.00	37.00	34.00	34.00	34.00	32.00
Public Works						
Streets	9.00	9.00	9.00	9.00	9.00	9.00
	9.00	9.00	9.00	9.00	9.00	9.00
Culture and Recreation						
Park and Recreation	3.50	0.00	0.00	0.00	0.00	0.00
	3.50	0.00	0.00	0.00	0.00	0.00
Business-Type						
Water and Sewer	3.00	3.00	3.00	3.00	3.00	3.00
	3.00	3.00	3.00	3.00	3.00	3.00
Total Full-time						
Equivalent Employees	62.00	59.00	56.00	56.00	56.00	54.00

EXPENSE ANALYSIS CONTINUED...

Personnel Costs Continued...

As can be seen from the preceding chart, head counts were adjusted from 2012-2013 pursuant to the closing of the recreation facility and dissolution of the related department. Also as noted, the ESDA department was recently dissolved in this budget cycle. Total ESDA costs were approximately \$22K annually. The only retained ESDA costs were some minor maintenance costs (reallocated to the Public Works Dept.) and a few thousand dollars of part time salary to retain the ESDA director for various compliance matters (reallocated to the Police Dept.).

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

CITY OF COUNTRYSIDE - DEPARTMENT/FUNCTION MATRIX										
PERCENT OF PAYROLL ALLOCATED TO FUND/FUNCTION										
FUND/DEPT	General Fund / Admin	General Fund / Public Works	General Fund / Public Safety	General Fund / Building Planning Zoning	Water Fund / Operations	Sewer Fund / Operations	Flagg Creek Golf Course	Flagg Creek Concession	Flagg Creek Maint	Total %
GENERAL FUND										
Legislative	100%	-	-	-	-	-	-	-	-	100%
City Clerk	88%	-	-	-	12%	-	-	-	-	100%
Finance	55%	-	-	-	31%	-	14%	-	-	100%
Board of Police & Fire	100%	-	-	-	-	-	-	-	-	100%
Planning and Zoning	-	-	-	100%	-	-	-	-	-	100%
General Administration	78%	-	-	18%	-	-	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	-	-	-	-	-	-	10%	61%	29%	100%

As reflected in the first chart on the previous page, 38.4% of total City expenses are comprised of personnel costs – salaries, buybacks, health insurance, and pension expense. Non union salaries increased by 2% as awarded by the Human Resource Committee. Local 150 Covered employees received a contractual cost of living increase of 2%. The FOP (Police Patrol and Sergeants) were budgeted a 2% cost of living increase although they are currently out of contract as of this budget year.

EXPENSE ANALYSIS CONTINUED...

Personnel Costs Continued...

IMRF employer contribution rate was finalized at 14.83% (regular) and 11.06% for (SLEP). The Police Pension contribution was estimated per the last actuarial report at 44.35% as a level percentage of payroll (22.9% normal cost plus 21.21% for amortization of the unfunded liability). Other than the aforementioned rate increases, the City did not increase any head counts or add staff.

Water Purchases:

Once estimated consumption levels are selected (flat with the prior calendar year ended Dec of 2015), 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 94.6% of total gallons purchased. For the 2017 budget year the City estimates that it will bill out approximately 539 million gallons at the tiered rates, and purchase approximately 570 million gallons at the current Village of McCook pass through rate of \$4.86 per thousand.

Debt Service:

Debt Service costs are essentially based on level annual debt service for the majority of the City's outstanding debt which includes two Corporate General Obligation Issues and a General Obligation Water Bond. The exception is a General Obligation Note payable in the TIF Fund. The budget includes a final principal payment on this note in the amount of \$734,757 which will retire this obligation in full. Debt Service also includes interest on the interfund loan due from the TIF Fund to the General Fund which is indexed to the Prime Rate and budgeted in 2017 for approximately \$245K.

Capital Outlays:

The chart below reflect the current year budgeted projects funded on a pay as you go basis:

Project Description	Fund	Amount	Funding Source
Street Resurfacing - Constance	Capital	465,000	General Fund
Street Surface Patch - Barton / Longview	Capital	46,305	General Fund
58 th Street Ditch Cleaning	Capital	60,000	General Fund
Equipment - Leaf Machine/F350 Dump	Capital	110,000	General Fund
Water Main Relining Project	Water	174,715	Water Fund
Water Main Replacement (Constance)	Water	550,000	Water Fund
Water Meter Replacements	Water	37,500	Water Fund
Equipment/Vehicles	Spec Rev	89,000	Drug Fund/E911
Equipment/Infrastructure Improvements	FCGC	99,600	FCGC Fund
Project Totals		1,632,120	

Professional Fees:

Professional fees are budgeted for engineering, legal, audit fees, etc. Based on the historical trends, professional fees have grown significantly since the 2014 FYE. This is due primarily to the growth in legal fees from noted litigation activities where the City is the Plaintiff. Other Engineering costs have been expended on various projects. The current 2017 budget also includes additional professional/consulting fees to pursue space needs and other analyses relative to a potential new City Hall Development.

EXPENSE ANALYSIS CONTINUED...

Outsourced Services:

The City outsources various activities/functions such as IT Services, Code Enforcement activities, and Dispatch Services as related to the E911 Fund/Function. These categories include all costs related to these functions, i.e. hardware replacement in IT, etc.

Contractual Tax Sharing:

The City has entered into various agreements with certain businesses to facilitate economic development in the City. The agreements are primarily with automobile dealers, although prior deals were made with other retailers. As of the 2017 Budget, the Home Depot tax sharing agreement has expired and another agreement with the Hyundai dealership will have hit the caps for reimbursement. As of the 2017 budget year, there are 2 existing agreements with auto dealers, plus a new agreement as noted with Phelan Dodge. 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 higher rebates in the earlier years that taper off toward the latter years.



Contractual Other:

Other contractual expenditures include risk management costs (insurance premiums and deductibles). The City is a member of the IRMA (Intergovernmental Risk Management Agency) which is a risk pool consisting of approximately 69 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. For 2017, the City analyzed the potential benefit of a higher deductible in the policy. The analysis included back testing 10 years of loss data at various deductible levels and corresponding premium credits. The analysis showed a benefit in increasing the deductible based on historical loss experience. The City believes that it will achieve net economic value in the long run from the increase in deductible from \$10K per event to \$25K per event.



CITY OF COUNTRYSIDE 2017 ANNUAL BUDGET

GENERAL FUND SUMMARY

REVENUES	2014 ACT	2015 ACT	2016 BUDG	2016 PROJ	2017 BUDG	16/17 VAR
PROPERTY TAXES	1,061,872	181,569	65,000	60,442	60,000	(5,000)
SALES TAXES	8,049,974	8,320,652	8,350,000	8,657,824	8,710,406	360,406
OTHER LOCAL TAXES	1,283,340	1,331,291	1,338,000	1,348,194	1,546,218	208,218
LICENSES & PERMITS	454,376	412,334	408,005	486,788	505,739	97,734
INTERGOVERNMENTAL REVENUES	921,304	1,050,320	1,032,728	1,088,273	1,099,584	66,856
CHARGES FOR SERVICES	128,924	123,311	110,300	119,113	122,100	11,800
RECREATION - CHARGES FOR SERVICES	5,346	91,510	75,000	25,000	50,000	(25,000)
FINES AND FORFEITURES	259,914	124,692	77,500	86,821	85,561	8,061
NET INVESTMENT INCOME	231,248	71,454	25,000	18,650	65,000	40,000
OTHER REVENUES	200,230	158,058	69,747	96,285	59,714	(10,033)
OTHER FINANCING SOURCES (OFS)	403,958	18,650,491	-	997,965	5,000	5,000
TOTAL REVENUES AND (OFS)	13,000,487	30,515,681	11,551,280	12,985,355	12,309,322	758,042
EXPENDITURES	2014 ACT	2015 ACT	2016 BUDG	2016 PROJ	2017 BUDG	16/17 VAR
LEGISLATIVE	104,020	105,583	115,739	108,542	108,615	(7,124)
CITY CLERK	271,775	322,205	290,152	253,410	284,952	(5,200)
FINANCE	294,837	295,355	289,716	254,213	278,581	(11,136)
FINANCE - OTHER FINANCING USES (OFU)	2,360,796	20,255,810	1,932,349	1,932,351	2,377,729	445,380
BOARD OF POLICE & FIRE COMM	17,462	4,329	9,118	4,372	5,545	(3,573)
PLANNING & ZONING	30,042	18,979	27,509	22,909	20,909	(6,600)
GENERAL ADMINISTRATION	2,589,295	3,077,354	2,926,238	3,378,367	3,166,473	240,235
IT SERVICES	125,947	173,620	177,600	146,505	191,476	13,876
COMMUNITY DEVELOPMENT	454,982	501,665	514,822	514,231	539,273	24,451
POLICE	3,871,114	3,495,801	3,873,802	3,975,030	3,734,000	(139,802)
PUBLIC WORKS	1,459,213	1,688,968	1,522,775	1,561,132	1,601,770	78,995
E.S.D.A	18,486	18,971	21,032	13,317	-	(21,032)
TOTAL EXPENSES AND (OFU)	11,597,969	29,958,638	11,700,852	12,164,379	12,309,322	608,470
FUND BALANCE SUMMARY	2014 ACT	2015 ACT	2016 BUDG	2016 PROJ	2017 BUDG	16/17 VAR
BEGINNING UNRESTRICTED FUND BALANCE	9,976,359	9,864,900	10,061,080	10,061,080	9,799,324	(261,756)
GENERAL FUND SURPLUS (DEFICIT)	1,402,518	557,043	(149,572)	820,976	-	149,572
LESS INCREASE IN RESTRICTED FUND BALANCE	(1,513,977)	(360,863)		(1,082,732)	(566,259)	(566,259)
ENDING UNRESTRICTED FUND BALANCE	9,864,900	10,061,080	9,911,508	9,799,324	9,233,065	(678,443)
CASH FLOW SUMMARY	2014 ACT	2015 ACT	2016 BUDG	2016 PROJ	2017 BUDG	16/17 VAR
BEGINNING CASH AND INVESTMENTS	8,984,580	8,411,596	7,985,622	7,985,622	7,723,866	(261,756)
SURPLUS (DEFICIT) CURRENT YEAR	1,402,518	557,043	(149,572)	820,976	-	149,572
(INCREASE) DECREASE IN CURR ASSETS	178,623	(229,767)	-	-	-	-
INCREASE (DECREASE) IN CURR LIABILITIES	(641,152)	(390,122)	-	-	-	-
(INCREASE) DECREASE INTERFUND ACTIVITIES	(1,512,973)	(363,128)	-	(1,082,732)	(566,259)	(566,259)
NET CHANGE IN CASH AND INVESTMENTS	(572,984)	(425,974)	(149,572)	(261,756)	(566,259)	(416,687)
ENDING CASH AND INVESTMENTS	8,411,596	7,985,622	7,836,050	7,723,866	7,157,607	(678,443)

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	8,710,406	70.8%
State Income Tax	601,290	4.9%
Restaurant Tax	530,000	4.3%
Electric Utility Tax	415,000	3.4%
Vehicle Fuel	396,000	3.2%
License/Permits	505,739	4.1%
Intergovernmental	498,294	4.0%
Other Local Taxes	205,218	1.7%
Other Revenue	189,714	1.5%
Charges for Services	172,100	1.4%
Fines/Forfeitures	85,561	.7%
Total	12,309,322	100%

Expense Category	Amount	% of GF
Salaries, Payroll Taxes, Other Benefits	4,681,193	38.0%
Police Pension Employer Contribution	938,134	7.6%
IMRF Employer Contribution	271,672	2.2%
Employer Contribution Health Insurance	749,379	6.1%
Legal Fees/Labor Negotiations	793,000	6.4%
Debt Service	1,378,504	11.2%
Capital Outlays	681,305	5.5%
Contractual – Building Code Enforcement	225,000	1.8%
Contractual – Information Technology	122,600	1.0%
Contractual – Tax Sharing Agreements	598,802	4.9%
Supplies, Utilities, and Maintenance	692,095	5.6%
Risk Management	199,800	1.6%
Other	977,838	7.9%
TOTAL	12,309,322	100%

Personnel costs represent nearly 52% of General Fund Expenses.

Debt service costs represent 11.2% of total general fund expenses and approximately 9% of total combined government fund expenditures.

FY 2017 Budget is balanced.

Fund Balance: Despite a balanced budget, the unrestricted fund balance of the general fund is projected to decrease by approximately 5.7% from an increase in nonspendable fund balance as related to an increase in the interfund loan from the General Fund to the TIF. Ending unrestricted fund balance is projected to be approximately 75% of budgeted expenses—providing significant flexibility for the City.

HOTEL/MOTEL FUND SUMMARY

REVENUES	2014 ACT	2015 ACT	2016 BUDG	2016 PROJ	2017 BUDG	16/17 VAR
HOTEL/MOTEL TAXES	329,326	347,381	305,000	362,679	368,119	63,119
SPONSORSHIP REVENUE	22,650	14,000	15,000	21,275	20,000	5,000
NET INVESTMENT INCOME	3,355	(15,431)	2,625	2,400	7,500	4,875
TOTAL REVENUES AND (OFS)	355,331	345,950	322,625	386,354	395,619	72,994
EXPENDITURES	2014 ACT	2015 ACT	2016 BUDG	2016 PROJ	2017 BUDG	16/17 VAR
SALARIES AND OVERTIME	15,292	6,600	13,500	17,166	18,335	4,835
ADVERTISING EXPENSES	28,100	30,641	40,000	23,564	50,500	10,500
SPECIAL EVENTS	34,192	41,080	43,025	45,027	43,350	325
OTHER COMMUNITY RELATIONS	42,532	47,095	66,100	49,816	63,001	(3,099)
TAX SHARING EXPENSES	113,609	-	160,000	-	94,156	(65,844)
TRANSFER OUT TO CAPITAL FUND	-	-	-	-	114,970	114,970
TOTAL EXPENSES AND (OFU)	233,726	125,416	322,625	135,573	384,312	61,687
FUND BALANCE SUMMARY	2014 ACT	2015 ACT	2016 BUDG	2016 PROJ	2017 BUDG	16/17 VAR
BEGINNING UNRESTRICTED FUND BALANCE	875,785	992,591	1,213,125	1,213,125	1,463,906	250,781
HOTEL/MOTEL FUND SURPLUS (DEFICIT)	121,606	220,534	-	250,781	-	11,308
LESS INCREASE IN RESTRICTED FUND BALANCE	(4,800)	-	-	-	-	-
ENDING UNRESTRICTED FUND BALANCE	992,591	1,213,125	1,213,125	1,463,906	1,463,906	262,089
CASH FLOW SUMMARY	2014 ACT	2015 ACT	2016 BUDG	2016 PROJ	2017 BUDG	16/17 VAR
BEGINNING CASH AND INVESTMENTS	853,584	970,027	1,191,182	1,191,182	1,441,963	250,781
SURPLUS (DEFICIT) CURRENT YEAR	121,606	220,534	-	250,781	11,308	11,308
(INCREASE) DECREASE IN CURR ASSETS	(3,940)	(1,539)	-	-	-	-
INCREASE (DECREASE) IN CURR LIABILITIES	(1,223)	2,160	-	-	-	-
NET CHANGE IN CASH AND INVESTMENTS	116,443	221,155	-	250,781	11,308	11,308
ENDING CASH AND INVESTMENTS	970,027	1,191,182	1,191,182	1,441,963	1,453,271	262,089

Revenue, Expense and Fund Balance Summary:

Revenues are budgeted up primarily from the growth in Hotel Taxes (5.5% 14-15 and 4.4% 15-16). 2017 growth is projected at less than 2% to be conservative. Sponsorship revenues are also budgeted up based on 2016 collections and expectations for 2017. These two revenue items account for 98% of total revenues. Revenues collected support advertising expenses intended to spur local business development, special events such as the Easter Egg Hunt and Children's Holiday party, and Concerts in the Park, as well as other community relations including Holiday Decorations, Carnival Sponsorship, Fireworks donations, and donations to other tourism related nonprofit entities. Tax Sharing expenses are linked to a redevelopment agreement with Holiday Inn, although non compliance with the conditions precedent will likely disqualify payments under the terms of the agreement.

Fund Balance is expected to grow from a marginal surplus this year, although it is likely that this number could grow due to the aforementioned conditions affecting the tax sharing agreement. The fund balance is unrestricted and has been used on historical occasions to support capital investment projects.

COMMERCIAL TIF FUND SUMMARY

REVENUES	2014 ACT	2015 ACT	2016 BUDG	2016 PROJ	2017 BUDG	16/17 VAR
INCREMENTAL PROPERTY TAX	-	-	90,000	49,408	200,000	110,000
INTEREST INCOME	-	-	-	267	250	250
MISCELLANEOUS INCOME	-	-	-	3,930	-	-
TOTAL REVENUES AND (OFS)	-	-	90,000	53,605	200,250	110,250
EXPENDITURES	2014 ACT	2015 ACT	2016 BUDG	2016 PROJ	2017 BUDG	16/17 VAR
PROFESSIONAL SERVICES	182,347	73,782	50,494	36,381	15,000	(35,494)
DEBT SERVICE	284,570	216,252	39,506	1,259,891	996,509	957,003
CAPITAL OUTLAYS	745,963	33,939	-	62,484	-	-
TOTAL EXPENSES AND (OFU)	1,212,881	323,973	90,000	1,358,756	1,011,509	921,509
FUND BALANCE SUMMARY	2014 ACT	2015 ACT	2016 BUDG	2016 PROJ	2017 BUDG	16/17 VAR
BEGINNING UNRESTRICTED FUND BALANCE	(4,179,181)	(5,392,062)	(5,716,035)	(5,716,035)	(7,021,186)	(1,305,151)
COMMERCIAL TIF FUND SURPLUS (DEFICIT)	(1,212,881)	(323,973)	-	(1,305,151)	-	-
ENDING UNRESTRICTED FUND BALANCE	(5,392,062)	(5,716,035)	(5,716,035)	(7,021,186)	(7,021,186)	(1,305,151)
CASH FLOW SUMMARY	2014 ACT	2015 ACT	2016 BUDG	2016 PROJ	2017 BUDG	16/17 VAR
BEGINNING CASH AND INVESTMENTS	-	-	-	-	-	-
SURPLUS (DEFICIT) CURRENT YEAR	(1,212,881)	(323,973)	-	(1,305,151)	(811,259)	(811,259)
(INCREASE) DECREASE IN CURR ASSETS	-	-	-	-	-	-
INCREASE (DECREASE) IN CURR LIABILITIES	1,212,881	323,973	-	1,305,151	811,259	811,259
NET CHANGE IN CASH AND INVESTMENTS	-	-	-	-	-	-
ENDING CASH AND INVESTMENTS	-	-	-	-	-	-

Revenue, Expense, and Fund Balance Analysis:

Budgeted revenues are up significantly from the prior year due primarily to the successful restructuring and negotiations with the Cook County Clerk with respect to tax code administration matters. Historically positive increment and negative increment parcels were aggregated resulting in little to no incremental EAV. The restructuring segregated performing and non-performing tax PINS such that incremental EAV could be maximized given current developments. The Phelan Dodge project will create additional future increment although it may not be until fiscal 18 and beyond before it materializes. In addition the majority of this growth will be paid out to the developer until caps are met. New increment will be achieved from the Chick Fil-A in the next fiscal year, and assuming that the final City owned parcel in the TIF District is developed (currently in negotiations) it could grow the incremental tax base by 125-150K+ beginning in at least 2-3 years.

Significant debt principal payments were made pursuant to a land sale of City owned land (FY 16) and certain terms of the TIF Loan that required proceeds to pay down the Note for tax compliance purposes. Final principal payments on the note are due in November in the amount of \$734K. TIF Costs have been funded by General Fund Advances that also accrue interest at the prime rate. As such the Fund has a negative fund balance. As Increment grows it is anticipated that principal on the General Fund Advance will decline annually by the amount that the increment exceeds the interest requirement.



CITY OF COUNTRYSIDE 2017 ANNUAL BUDGET

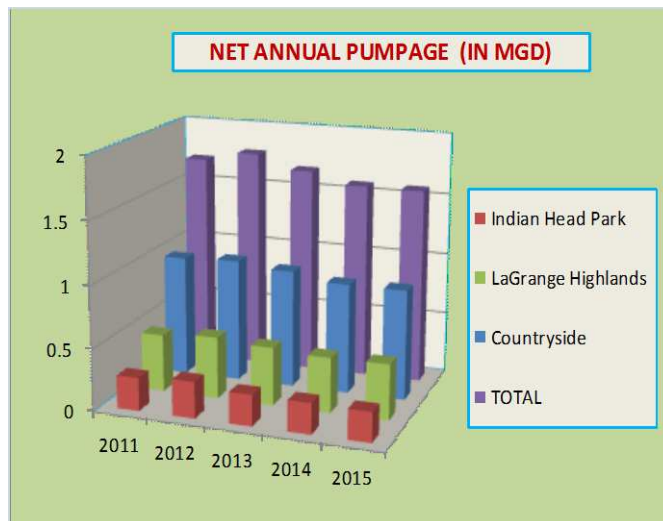
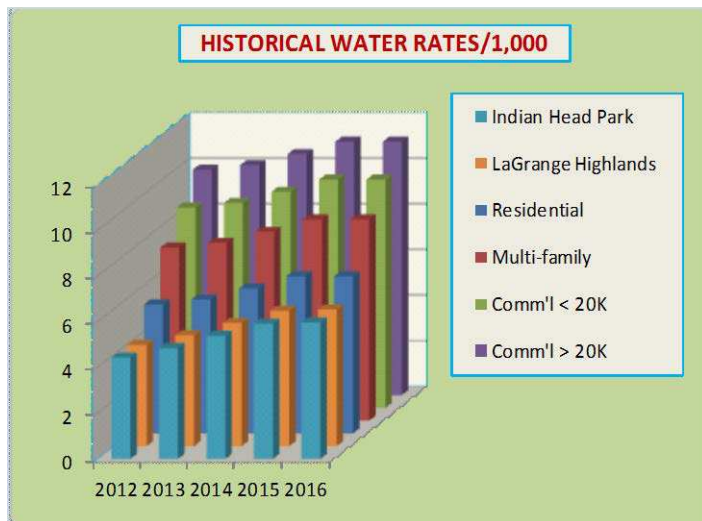
WATER FUND SUMMARY

OPERATING REVENUES	2014 ACT	2015 ACT	2016 BUDG	2016 PROJ	2017 BUDG	16/17 VAR
CHARGES FOR SERVICES	4,147,900	4,199,749	4,414,620	4,429,226	4,429,490	14,870
FINES AND FORFEITURES	5,357	3,633	3,000	6,390	6,500	3,500
OTHER REVENUES	106,027	109,208	115,000	113,694	79,309	(35,691)
TOTAL REVENUES	4,259,284	4,312,590	4,532,620	4,549,310	4,515,299	(17,321)
OPERATING EXPENSES	2014 ACT	2015 ACT	2016 BUDG	2016 PROJ	2017 BUDG	16/17 VAR
ADMINISTRATION	266,130	273,341	288,078	275,341	287,180	(898)
BENEFITS	119,570	122,778	126,631	125,513	124,662	(1,969)
COST OF SALES AND SERVICE	2,813,257	2,848,118	3,329,136	3,073,287	3,210,307	(118,829)
INFRASTRUCTURE IMPROVEMENTS	1,072,773	2,103,681	435,000	615,140	724,715	289,715
TOTAL OPERATING EXPENSES	4,271,730	5,347,919	4,178,845	4,089,281	4,346,864	168,019
OPERATING INCOME BUDGET BASIS	(12,446)	(1,035,329)	353,775	460,029	168,435	(185,340)
NON OPERATING REVENUE/(EXPENSES)						
INVESTMENT INCOME (LOSS)	19,117	(22,526)	13,000	8,231	23,125	10,125
GAIN (LOSS) ON DISPOSAL OF ASSETS	-	-	-	-	-	-
INTEREST EXPENSE	(107,224)	(97,550)	(91,775)	(91,775)	(86,275)	5,500
BOND PRINCIPAL	(260,000)	(270,000)	(275,000)	(275,000)	(280,000)	(5,000)
TOTAL NON OPERATING REVENUE (EXPENSES)	(348,107)	(390,076)	(353,775)	(358,544)	(343,150)	10,625
CHANGE IN NET POSITION (BUDGET BASIS)	(360,553)	(1,425,405)	-	101,485	(174,715)	(174,715)
ADJUSTMENTS TO GAAP BASIS	2014 ACT	2015 ACT	2016 BUDG	2016 PROJ	2017 BUDG	16/17 VAR
CAPITALIZE ASSETS	1,072,773	1,744,819	-	-	-	-
DEPRECIATION/AMORTIZATION EXPENSE	(605,838)	(640,104)	-	-	-	-
BOND PRINCIPAL PAYMENTS	260,000	270,000	-	-	-	-
BOND AMORTIZATION EXPENSE	(11,377)	(11,377)	-	-	-	-
TOTAL ADJUSTMENTS TO GAAP BASIS	715,558	1,363,338	-	-	-	-
CHANGE IN NET POSITON GAAP BASIS	355,005	(62,068)	-	101,485	(174,715)	(174,715)
CHANGE IN NVESTMENT IN CAPITAL ASSETS	(706,518)	(1,363,338)	-	-	-	-
UNRESTRICTED NET POSTION, MAY 1	5,056,683	4,705,170	3,279,764	3,279,764	3,381,249	101,485
UNRESTRICTED NET POSITION, APRIL 30	4,705,170	3,279,764	3,279,764	3,381,249	3,206,534	(73,230)
CASH FLOW SUMMARY	2014 ACT	2015 ACT	2016 BUDG	2016 PROJ	2017 BUDG	16/17 VAR
BEGINNING CASH AND INVESTMENTS	5,008,262	5,222,848	3,575,801	3,575,801	3,677,285	101,485
OPERATING INCOME (LOSS)	454,529	69,384	-	101,485	(174,715)	(174,715)
DEPRECIATION/AMORTIZATION	605,838	640,104	-	-	-	-
NON OPERATING REV/(EXP)	14,959	(20,079)	-	-	-	-
CURRENT ASSET (INC)/DEC	(57,264)	79,946	-	-	-	-
CURRENT LIAB (DEC)/INC	640,484	(574,125)	-	-	-	-
NET DEBT (REPAYMENT)/ISSUANCE	(371,187)	(371,675)	-	-	-	-
NET CAPITAL (PURCHASES)/SALES	(1,072,773)	(1,470,602)	-	-	-	-
NET CHANGE IN CASH AND INVESTMENTS	214,586	(1,647,047)	-	101,485	(174,715)	(174,715)
ENDING CASH AND INVESTMENTS	5,222,848	3,575,801	3,575,801	3,677,285	3,502,570	(73,230)

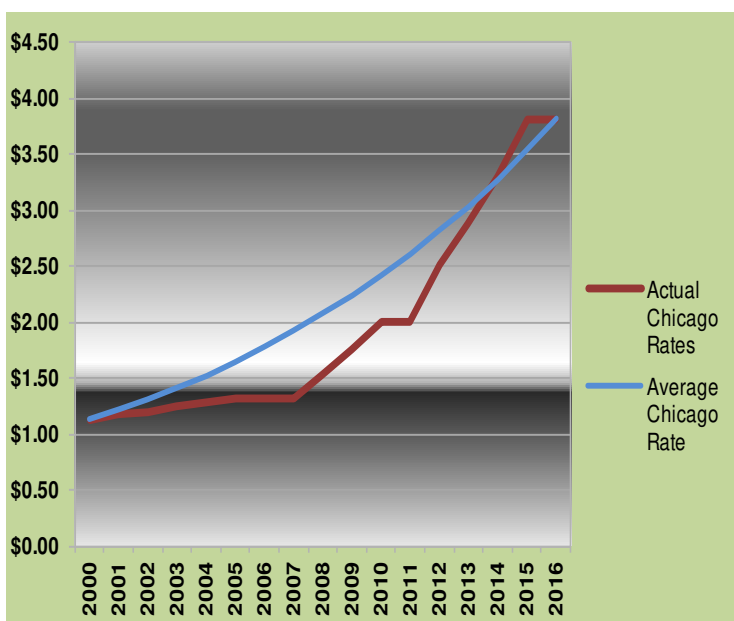
WATER FUND SUMMARY CONTINUED...

Revenues, Expenses, and Changes in Fund Balance:

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



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

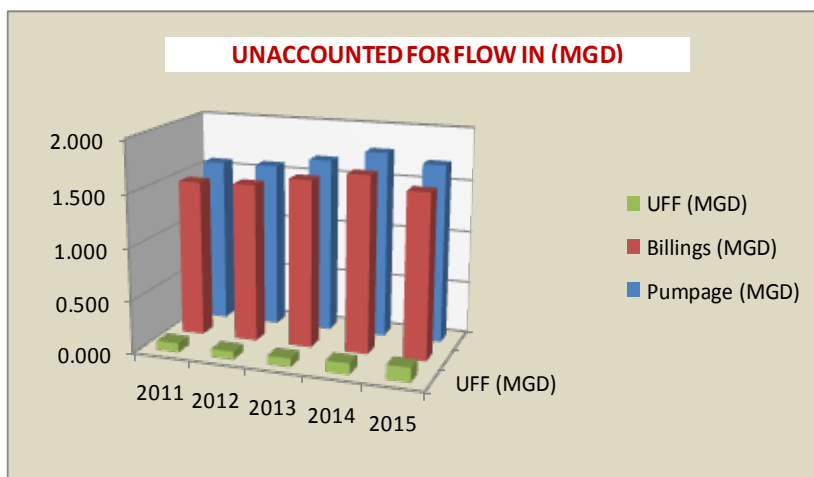


Calendar Year	Actual Chicago Rates	Chicago Annual Rate Increase	Avg Chicago Rate	Avg Chicago Rate Increase
Beginning				
01/01/00	1.13	4%	1.13	8%
01/01/01	1.18	4%	1.22	8%
01/01/02	1.20	2%	1.32	8%
01/01/03	1.25	4%	1.42	8%
01/01/04	1.29	3%	1.53	8%
01/01/05	1.33	3%	1.65	8%
01/01/06	1.33	0%	1.78	8%
01/01/07	1.33	0%	1.93	8%
01/01/08	1.53	15%	2.08	8%
01/01/09	1.76	15%	2.24	8%
01/01/10	2.01	14%	2.42	8%
01/01/11	2.01	0%	2.61	8%
01/01/12	2.51	25%	2.82	8%
01/01/13	2.88	15%	3.04	8%
01/01/14	3.31	15%	3.28	8%
01/01/15	3.81	15%	3.54	8%
01/01/16	3.81	0%	3.82	8%

WATER FUND SUMMARY CONTINUED...

As can be gleaned from the charts above, the City of Chicago, over the past 16 years has raised the water rates at an average annual rate representing a significant multiple of average annual inflation levels. The most recent program from the City of Chicago began in 2012 when the City announced a four year capital plan that included 4 years of scheduled rate increases to the suburban communities served by the system. Beginning in 2012 the increases were scheduled annually at 25%/15%/15%/15% as of 01/01/12 through 01/01/15 respectively. Following an initial lack of guidance on increases thereafter, the City of Chicago eventually published an annual rate of increase based on changes in the CPI "Wage Earners and Clerical Workers index". According to the release, annual increases would begin for the period of June 2016 and annually thereafter based on the change in the index for the preceding calendar year change. As such the change in the index covering this fiscal year was negative and therefore no pass-through increase in the water rate was projected.

Pursuant to regulation, applicable law, and best practices, the City periodically focuses on water "accountability measures." Generally speaking this process involves analysis of water pumped through the system versus 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.



UFF % by Year

2011.....	8%
2012.....	5.8%
2013.....	4.7%
2014.....	4.7%
2015.....	5.4%

As reflected in the preceding summary chart, the most significant expenses in the system are water purchases that comprise approximately 55-60% of total system costs. The other primary cost to the system (expensed on the budget basis) are capital outlays. The City performed significant improvements in 2016 including the completion of the 2014 water main replacements in the Joliet Road corridor, emergency main replacements on 67th and 71st street, and began the water main relining project adjacent to the Countryside Plaza (retail development) in the LaGrange Road corridor.

Based on the planned budget deficit of approximately \$174K (representing the water main lining project carried forward into the 2017 budget) the fund balance is projected (on the budget basis) to decline by approximately 5.2%. The remaining fund balance projected by the end of budget year 2017 will represent \$3.2 million or approximately 74% of annual expenses. This level of fund balance provides the fund with significant financial flexibility and funding for capital projects. Please see the capital plan summary for additional details on projected capital spending.

SEWER MAINTENANCE FUND SUMMARY

OPERATING REVENUES	2014 ACT	2015 ACT	2016 BUDG	2016 PROJ	2017 BUDG	16/17 VAR
SEWER CHARGES	25,296	25,308	26,000	25,290	25,250	(750)
LATE PENALTIES	674	103	1,200	106	100	(1,100)
INTEREST INCOME	926	65	100	25	-	(100)
TOTAL REVENUES	26,896	25,477	27,300	25,421	25,350	(1,950)
OPERATING EXPENSES	2014 ACT	2015 ACT	2016 BUDG	2016 PROJ	2017 BUDG	16/17 VAR
SALARIES AND BENEFITS	17,925	14,456	15,275	15,515	15,947	672
MAINTENANCE AND OPERATING SUPPLIES	13,146	-	20,250	4,896	8,291	(11,959)
PROFESSIONAL FEES	2,050	1,749	1,700	1,800	1,112	(588)
INFRASTRUCTURE IMPROVEMENTS	369,492	1,458	1,500	-	-	(1,500)
TOTAL OPERATING EXPENSES	402,612	17,662	38,725	22,211	25,350	(13,375)
OPERATING INCOME BUDGET BASIS	(375,716)	7,815	(11,425)	3,210	-	11,425
ADJUSTMENTS TO GAAP BASIS	2014 ACT	2015 ACT	2016 BUDG	2016 PROJ	2017 BUDG	16/17 VAR
CAPITALIZE ASSETS	368,772	-	-	-	-	-
DEPRECIATION/AMORTIZATION EXPENSE	(59,021)	(68,616)	-	-	-	-
TOTAL ADJUSTMENTS TO GAAP BASIS	309,751	(68,616)	-	-	-	-
CHANGE IN NET POSITION GAAP BASIS	(65,965)	(60,801)	(11,425)	3,210	-	11,425
CHANGE IN INVESTMENT IN CAPITAL ASSETS	(309,751)	68,616	-	-	-	-
UNRESTRICTED NET POSITION, MAY 1	413,499	37,783	45,598	45,598	48,808	3,210
UNRESTRICTED NET POSITION, APRIL 30	37,783	45,598	34,173	48,808	48,808	14,635
CASH FLOW SUMMARY	2014 ACT	2015 ACT	2016 BUDG	2016 PROJ	2017 BUDG	16/17 VAR
BEGINNING CASH AND INVESTMENTS	421,225	68,678	43,526	43,526	46,736	3,210
OPERATING INCOME (LOSS)	(65,965)	(60,801)	-	3,210	-	-
DEPRECIATION/AMORTIZATION	59,021	68,616	-	-	-	-
CURRENT ASSET (INC)/DEC	(461)	899	-	-	-	-
CURRENT LIAB (DEC)/INC	23,630	(33,866)	-	-	-	-
NET CAPITAL (PURCHASES)/SALES	(368,772)	-	-	-	-	-
NET CHANGE IN CASH AND INVESTMENTS	(352,547)	(25,152)	-	3,210	-	-
ENDING CASH AND INVESTMENTS	68,678	43,526	43,526	46,736	46,736	3,210

Revenue, Expense, and Fund Balance Analysis:

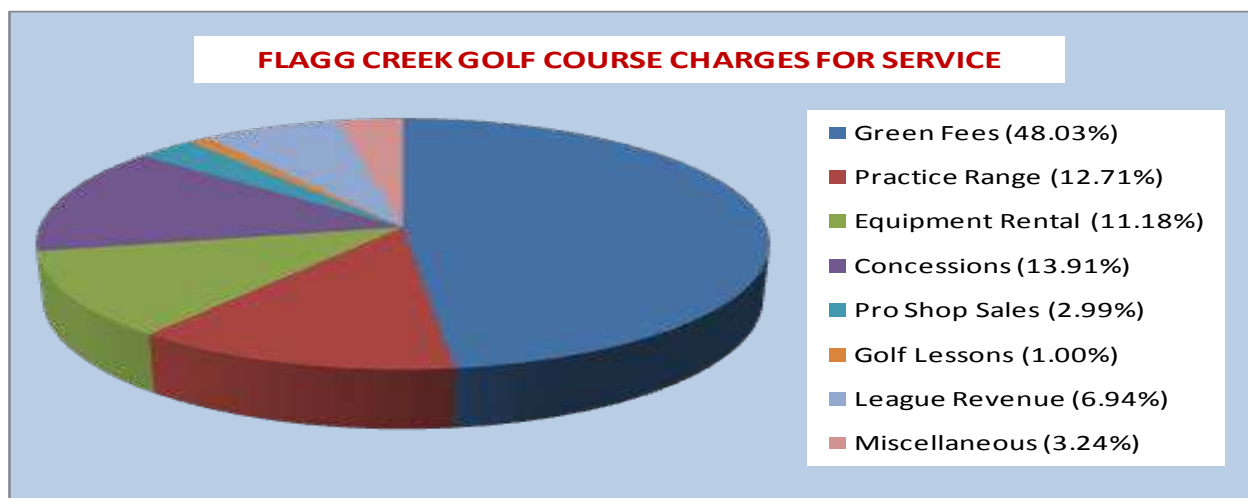
The City services a portion of Ward 2 for sewer services, and the remainder of the City is served by the South Lyons Township Sanitary District (a separate taxing district formed as a result of a 1959 special election prior to the City's incorporation in 1960). Sewer rates are \$6/unit per month and have not changed over the past several year. 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 2014 from cash reserves in the fund. This significantly reduced both the reserves and the maintenance costs. Although maintenance costs are budgeted they are expected to be marginal or nonexistent going forward. The city will continue to build back the reserves through annual surpluses. Ending unrestricted fund balance is projected to be at 192% of budgeted operating expenses and will held for future capital needs for the sewer fund.

FLAGG CREEK GOLF COURSE FUND SUMMARY

OPERATING REVENUES	2014 ACT	2015 ACT	2016 BUDG	2016 PROJ	2017 BUDG	16/17 VAR
CHARGES FOR SERVICES	950,454	858,223	885,200	791,656	816,706	(68,494)
PRACTICE RANGE REVENUE	145,490	142,141	135,500	148,861	147,425	11,925
PRO SHOP REVENUE	39,013	39,890	38,000	34,396	34,650	(3,350)
CONCESSIONS	198,215	207,244	134,500	157,367	161,325	26,825
TOTAL REVENUES	1,333,172	1,247,498	1,193,200	1,132,280	1,160,106	(33,094)
OPERATING EXPENSES	2014 ACT	2015 ACT	2016 BUDG	2016 PROJ	2017 BUDG	16/17 VAR
GOLF COURSE	-	748,283	632,737	654,258	651,054	18,317
PRACTICE RANGE	-	9,366	6,300	5,993	9,000	2,700
PRO SHOP	-	26,355	26,300	21,118	22,175	(4,125)
CONCESSIONS	-	177,421	153,824	133,075	132,774	(21,050)
MAINTENANCE	-	173,179	374,539	307,004	302,353	(72,186)
TOTAL OPERATING EXPENSES	1,285,609	1,134,603	1,193,700	1,121,448	1,117,356	(76,344)
OPERATING INCOME BUDGET BASIS	47,563	112,895	(500)	10,832	42,750	43,250
NON OPERATING REVENUE/(EXPENSES)						
INVESTMENT INCOME	985	519	500	429	-	(500)
GAIN (LOSS) ON DISPOSAL OF ASSETS	(3,088)	-	-	-	-	-
PROFIT SHARING EXPENSE	(6,054)	(187,657)	-	-	(42,750)	(42,750)
OTHER NON OPERATING REVENUE (EXPENSE)	1,332	-	-	-	-	-
TOTAL NON OPERATING REVENUE (EXPENSES)	(6,825)	(187,138)	500	429	(42,750)	(43,250)
CHANGE IN NET POSITION (BUDGET BASIS)	40,738	(74,243)	-	11,260	-	-
ADJUSTMENTS TO GAAP BASIS	2014 ACT	2015 ACT	2016 BUDG	2016 PROJ	2017 BUDG	16/17 VAR
CAPITALIZE ASSETS	87,033	49,851	-	-	-	-
DEPRECIATION EXPENSE	(126,810)	(126,138)	-	-	-	-
TOTAL ADJUSTMENTS TO GAAP BASIS	(39,777)	(76,287)	-	-	-	-
CHANGE IN NET POSITON GAAP BASIS	961	(150,530)	-	11,260	-	-
CHANGE IN NVESTMENT IN CAPITAL ASSETS	43,165	76,289	-	-	-	-
UNRESTRICTED NET POSTION, MAY 1	2,705	46,831	(27,410)	(27,410)	(16,149)	11,260
UNRESTRICTED NET POSITION, APRIL 30	46,831	(27,410)	(27,410)	(16,149)	(16,149)	11,260
CASH FLOW SUMMARY	2014 ACT	2015 ACT	2016 BUDG	2016 PROJ	2017 BUDG	16/17 VAR
BEGINNING CASH AND INVESTMENTS	337,991	235,692	345,836	345,836	164,384	(181,452)
OPERATING INCOME	7,786	36,608	-	11,260	-	-
DEPRECIATION	126,810	126,138	-	-	-	-
NON OPERATING REV/(EXP)	2,317	521	-	-	-	-
CURRENT ASSET (INC)/DEC	(1,922)	2,416	-	-	-	-
CURRENT LIAB (DEC)/INC	20,178	54,772	-	-	-	-
NET INTERFUND (PAYMENTS)/INCOME	(170,735)	(60,460)	-	(192,712)	-	-
NET CAPITAL (PURCHAS)/SALES	(86,733)	(49,851)	-	-	-	-
NET CHANGE IN CASH AND INVESTMENTS	(102,299)	110,144	-	(181,452)	-	-
ENDING CASH AND INVESTMENTS	235,692	345,836	345,836	164,384	164,384	(181,452)

FLAGG CREEK GOLF COURSE FUND SUMMARY CONTINUED...

Revenue, Expense, and Fund Balance Analysis:



As reflected in the chart above, green fees account for nearly half of the golf course revenues. Green fees were significantly impacted last year by the weather and were therefore conservatively budgeted this year. Concession revenues and Golf Lesson fees will likely outperform the budget as certain contractual agreements were initiated and amended after the budget was put together with respect to a golf pro and the outsourced food vendor. New revenue sources were also added this year including a hole in one contest and new video gaming machines.



Salaries account for over half of all costs. Significant contractual fees include software costs (POS reservation system, etc.) and risk management/insurance allocations to the fund. Other significant costs include maintenance of the golf course and capital outlays of approximately \$90K to maintain and improve the infrastructure, grounds, and club house. The fund is budget neutral this year with approximately \$42K is budgeted profit sharing distributions to the owners/members. With improved weather the fund is expected to outperform the revenue budget and generate additional distributions.

COMBINED NON-MAJOR FUND SUMMARY

REVENUES	2014 ACT	2015 ACT	2016 BUDG	2016 PROJ	2017 BUDG	16/17 VAR
INTERGOVERNMENTAL REVENUES	324,091	825,144	1,004,071	336,649	819,566	(184,506)
SALE OF FIXED ASSETS	19,000	22,225	-	-	10,000	10,000
NET INVESTMENT INCOME	3,482	1,708	1,700	1,016	800	(900)
OPERATING TRANSFERS IN	887,000	187,445	550,945	550,945	1,114,195	563,250
MISC INCOME	-	3,047	-	-	-	-
TOTAL REVENUES AND (OFS)	1,233,573	1,039,569	1,556,716	888,610	1,944,561	387,845
EXPENDITURES	2014 ACT	2015 ACT	2016 BUDG	2016 PROJ	2017 BUDG	16/17 VAR
SALARIES AND OVERTIME	1,750	-	20,000	-	17,000	(3,000)
EMPLOYEE TRAINING & DEVELOPMENT	5,654	9,109	20,537	10,864	12,400	(8,137)
CONTRACTUAL AND UTILITIES	152,201	257,907	421,420	297,656	396,420	(25,000)
MAINTENANCE AND OPERATING SUPPLIES	19,362	21,825	47,400	11,243	50,500	3,100
PROFESSIONAL FEES	142	4,504	225,000	75,000	574,855	349,855
CAPITAL OUTLAYS	1,094,406	1,316,977	1,517,047	916,522	770,305	(746,742)
MISCELLANEOUS	5,939	5,095	5,000	1,955	5,000	-
TOTAL EXPENSES AND (OFU)	1,279,454	1,615,417	2,256,404	1,313,240	1,826,480	(429,924)
FUND BALANCE SUMMARY	2014 ACT	2015 ACT	2016 BUDG	2016 PROJ	2017 BUDG	16/17 VAR
BEGINNING UNRESTRICTED FUND BALANCE	778,478	1,049,257	318,124	318,124	(106,506)	(424,630)
COMBINED NON-MAJOR SURPLUS (DEFICIT)	(45,881)	(575,847)	(699,688)	(424,630)	118,081	817,769
LESS INCREASE IN RESTRICTED FUND BALANCE	316,660	(155,286)	-	-	-	-
ENDING UNRESTRICTED FUND BALANCE	1,049,257	318,124	(381,564)	(106,506)	11,574	393,139
CASH FLOW SUMMARY	2014 ACT	2015 ACT	2016 BUDG	2016 PROJ	2017 BUDG	16/17 VAR
BEGINNING CASH AND INVESTMENTS	2,610,257	2,408,792	1,695,608	1,695,608	1,270,978	(424,630)
SURPLUS (DEFICIT) CURRENT YEAR	(45,881)	(575,847)	(699,688)	(424,630)	118,081	817,769
(INCREASE) DECREASE IN CURR ASSETS	(24,557)	(92,110)	-	-	-	-
INCREASE (DECREASE) IN CURR LIABILITIES	(131,027)	(45,227)	-	-	-	-
NET CHANGE IN CASH AND INVESTMENTS	(201,465)	(713,184)	(699,688)	(424,630)	118,081	817,769
ENDING CASH AND INVESTMENTS	2,408,792	1,695,608	995,920	1,270,978	1,389,058	393,139

Total combined revenues come principally from intergovernmental revenues (motor fuel taxes/E911 surcharges/federal & state forfeiture funds/capital grants) and interfund transfers from the General and Hotel funds. These revenues account for 99% of the total. Expenses consist principally of contractual payments, professional fees (engineering for capital projects) and capital outlays. The contractual payments consist of outsourced dispatch expenses (E911) and maintenance agreements for software use and licenses. Capital outlays consist of infrastructure improvements, equipment and furniture/fixtures – the details of which are contained in the capital plan summary. As reflected in the chart above, the combined fund balance is projected to decline in FY 16 by approximately \$424K. This is due to planned drawdowns in the E911 and MFT funds. The E911 structural deficits have been absorbed by remaining fund balances – after FY 16 it is expected that the general fund will have to subsidize the deficits. The MFT fund has planned drawdowns every other year.

DEBT PROFILE, SCHEDULES, AND SUMMARIES

The City's commitment to sound financial management has been recognized by external sources as referenced in its strong investment grade credit rating. The City, in December of 2014, refunded a portion of the Series 2008 Bonds, which resulting in a net economic gain to the City of approximately 1.47 million (in net present value terms). As required for the refunding, the City engaged Moody's, an independent rating agency, to rate the Series 2014 Bonds and total post sale debt of approximately \$24.6 million as of the December 4, 2014 rating opinion.

After considering the City's strong management and leadership, healthy cash reserves, upward trending revenue base, manageable debt burden, and a host of other variables, the City received a Moody's credit rating of "Aa2", an upgrade of two notches over its previous rating of "A1". The Aa2 rating is considered superior quality and only two notches below the best possible "Aaa" rating assigned to the Federal government and select municipal and other public districts. This rating is noteworthy considering the financial condition, underfunded pension obligations, and a mired of other issues affecting the State of Illinois and other larger neighboring districts including the City of Chicago. Both of which are much larger than the City and have considerable access to greater financial resources. Currently, the City of Countryside's credit rating is four notches better than State of Illinois and City of Chicago direct GO obligations.

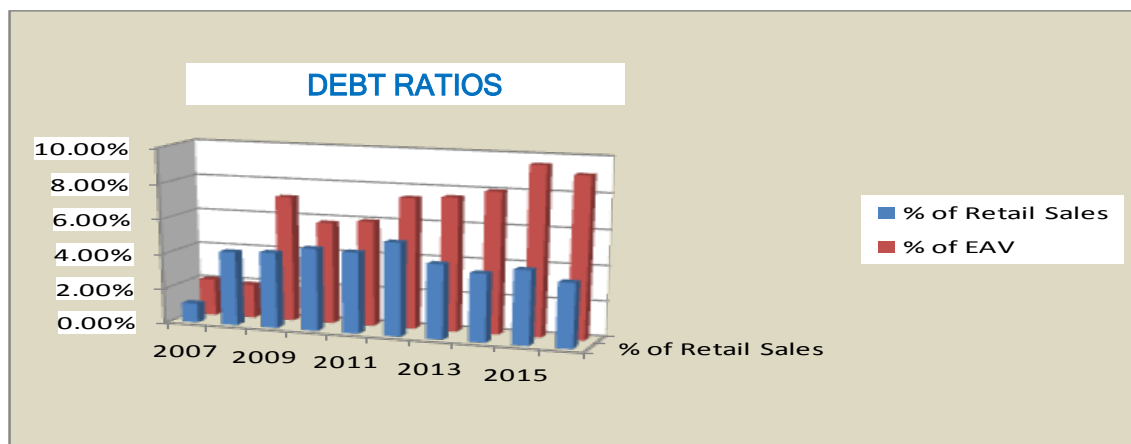
Until tax year 2009, the City had not levied a property tax to fund either operations, pension expenses, or for debt service of GO (General Obligation) debt. For tax years 2009-2011, the City levied approximately \$1.5 million for debt service. In the 2012 tax year the City paired down the levy to \$1 million and then by tax 2013 it reduced the levy to \$150K. For tax years 2014 and 2015, the City eliminated the tax levy as economic activity and economically sensitive revenue streams were restored from trough levels experienced through the great recession.

Debt levels are expected to remain manageable. The City will make the final payment on the MB Financial GO Note this November. As of the close of fiscal year 2016, the City has outstanding approximately \$23.9 million of GO Debt outstanding. Please see the chart below for details:

Governmental Activities			Business-Type Activities		% of		
Fiscal Year Ended	General Obligation Bonds	General Obligation Notes	General Obligation Bonds	Total Primary Government	Taxable Retail Sales	% of EAV	Per Capita*
2007	1,900,000	-	4,985,876	6,885,876	1.10%	2.10%	1,180
2008	1,460,000	-	4,796,626	6,256,626	4.23%	1.94%	1,078
2009	19,832,250	-	4,602,376	24,434,626	4.33%	7.14%	4,217
2010	19,118,551	-	4,403,126	23,521,677	4.69%	5.79%	3,926
2011	18,359,853	-	4,198,876	22,558,729	4.62%	6.00%	3,827
2012	18,101,156	5,000,000	4,237,317	27,338,473	5.31%	7.43%	4,638
2013	17,827,457	1,732,723	3,993,917	23,554,097	4.25%	7.58%	3,996
2014	17,538,758	1,732,723	3,730,517	23,001,998	3.87%	8.01%	3,902
2015	20,495,000	1,732,723	3,420,000	25,647,723	4.20%	9.55%	4,351
2016	19,990,000	734,757	3,145,000	23,869,757	3.66%	9.10%	4,049

DEBT PROFILE, SCHEDULES, AND SUMMARIES CONTINUED...

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



The following chart shows summarizes several key components of the debt structure – it reflects scheduled principal and interest payments through the maturity of the debt as well as the percentage of debt retired (cumulatively) for each year through final maturity. This chart is likely to change over time as the City evaluates call opportunities and low rate issuances for new project funding etc. The City has begun a space needs analysis for a new City Hall, as the current facility is aged and functionally obsolescent – particularly as related to the Police Station operations. In conjunction with this project the City will consider financing options such as call opportunities on its taxable GO debt, new tax exempt debt issuance, and an analysis of overall debt portfolio amortization, payment speed and structure.

FY	PRINC	INT	TOTAL	% RETIRED	FY	PRINC	INT	TOTAL	% RETIRED
2017	1,569,757	1,198,155	2,767,912	6.58%	2029	860,000	520,778	1,380,778	54%
2018	865,000	801,035	1,666,035	10.20%	2030	890,000	485,088	1,375,088	58%
2019	900,000	776,456	1,676,456	13.97%	2031	930,000	446,150	1,376,150	62%
2020	925,000	750,035	1,675,035	17.85%	2032	975,000	405,463	1,380,463	66%
2021	965,000	721,133	1,686,133	21.89%	2033	1,015,000	362,806	1,377,806	70%
2022	985,000	703,775	1,688,775	26.02%	2034	1,060,000	318,400	1,378,400	75%
2023	1,020,000	684,345	1,704,345	30.29%	2035	1,105,000	272,025	1,377,025	79%
2024	1,050,000	662,800	1,712,800	34.69%	2036	1,155,000	222,300	1,377,300	84%
2025	1,085,000	639,205	1,724,205	39.23%	2037	1,210,000	170,325	1,380,325	89%
2026	1,115,000	613,305	1,728,305	43.90%	2038	1,260,000	115,875	1,375,875	94%
2027	790,000	585,000	1,375,000	47.21%	2039	1,315,000	59,175	1,374,175	100%
2028	825,000	554,190	1,379,190	50.67%	TOTALS	23,869,757	12,067,818	35,937,575	

CAPITAL IMPROVEMENT PLAN SUMMARIES

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



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

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



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

CAPITAL IMPROVEMENT PLAN SUMMARIES CONTINUED...

The following chart (summary of net capital City investment) is taken from information contained in the audited financial statements for the fiscal years 2012-2015, and unaudited records for fiscal year 2016.

HISTORICAL CAPITAL SPENDING - GOVERNMENTAL AND BUSINESS TYPE ACTIVITIES					
	2012	2013	2014	2015	2016
GOVERNMENTAL ACTIVITIES					
Land/CIP	605,893	2,392,258	948,172	135,701	109,192
Buildings & Improvements	806,989	21,160	-	-	-
Equipment/Vehicles	194,453	291,292	184,135	244,268	95,136
Furniture/Fixtures	-	164,822	25,680	116,499	39,301
Infrastructure	425,648	1,678,449	756,831	849,436	685,358
Total Governmental	2,032,983	4,547,981	1,914,818	1,345,904	928,987
BUSINESS TYPE ACTIVITIES					
Land/CIP	-	92,079	97,341	53,123	9,230
Buildings & Improvements	-	-	-	-	-
Equipment/Vehicles	-	20,000	-	57,201	-
Infrastructure	21,689	-	1,436,283	1,731,836	588,403
Total Business Type	21,689	112,079	1,533,624	1,842,160	597,633
FLAGG CREEK GOLF COURSE FUND					
Buildings & Improvements	-	-	-	-	61,738
Equipment/Vehicles	-	-	87,033	49,851	46,110
Infrastructure	-	-	-	-	-
Total FCGC Fund	-	-	87,033	49,851	107,848
Less Capital Grants	(39,770)	-	(2,979)	(283,019)	(87,790)
Net City Investment	2,014,902	4,660,060	3,532,496	2,954,896	1,546,678

As can be gleaned from the chart above, average net capital investment by the City was approximately \$2,941,806 over the past five years. The heavy investment in Land, Improvements, and CIP in 2012-2014 (government activities) was related to the City Center Redevelopment project. As noted earlier the City took down vacant parcels in this project area, performed significant infrastructure improvements (over \$4.5 million investment in construction/engineering costs for site work, utility relocation, etc.) and sold certain pad ready and improved parcels to developers for noted redevelopment projects.

CAPITAL IMPROVEMENT PLAN SUMMARIES CONTINUED...

The City Center project is now privately owned and consists of the following completed developments: Illinois Harley Davidson, Hooters, Texas Roadhouse, Chick Fil-A, and a multitenant center containing a Starbucks, Vitamin Shop and T-Mobile. With the exception to this project which was financed through Bonds for land acquisition and a GO bank note for site improvements, the City's other capital investment is historically funded through pay as you go cash flow, reserves and grant revenues. Certain historical water works projects were also financed through GO Bond issuances, although recent investments described below were funded through water fund cash flow and reserves.

Historical Infrastructure investment in governmental activities is primarily related to street resurfacing projects, storm sewer and drainage improvement programs and certain grant related programs. The 5-year Street Resurfacing program is formally adopted by the Infrastructure committee and ultimately each project is approved by the City Council. As street conditions and other priorities change, the program is amended and adjusted. The current adjustments will be reflected in a schedule to follow when the 2017-2022 Capital Plan Infrastructure projects are discussed. Recent historical infrastructure investment reflected in the chart above includes the 2014 Concrete Alley Improvement Program (\$375K), the 58th Street CDBG Rehabilitation Project (total investment of \$271K partially grant funded), the LaGrange Road Street Light Improvement Project (\$294K), the 2013 Street Rehabilitation Project (\$687K investment funded by MFT funds of \$300K with the residual from the General Fund), and finally the 2012 Street Rehabilitation Project (\$620K investment funded by the General/Hotel Motel fund).

As related to business-type activities, the chart reflects significant investments in Water/Sewer infrastructure in fiscal years 2014-2016. As previously noted, the Lift Station for the sewer system was completely reconstructed in 2014 (total investment of about \$419K), and significant water main replacement projects were started in 2014 which rolled into subsequent fiscal years. The Joliet and LaGrange Road Water Main replacement project was about 85% completed by the end of FY 2014 and completed in FY 2016 at a total investment of \$1.580 million. The 2014 Water Main Replacement Project started in FY 2014 and was completed in FY 2016 at a total cost of \$1.5 million.

SUMMARY CAPITAL PLAN - GOVERNMENTAL ACTIVITIES (FY 2017-FY 2022)						
	2017	2018	2019	2020	2021	2022
GOVERNMENTAL ACTIVITIES						
City Hall Project	-	4,000,000	6,000,000	-	-	-
Furniture/Fixtures		-	2,000,000	-	-	-
Equipment/Vehicle	-	110,000	-	-	-	-
Engineering Fees - ITEP	398,855	-	-	-	-	-
Engineering Fees - Bike Path	176,000	105,000	-	-	-	-
Construction Costs - ITEP	-	894,250	894,250	-	-	-
Construction Costs - Bike Path	-	537,500	432,500	-	-	-
Street Resurfacing	465,000	363,200	234,640	668,804	311,244	612,990
Other Infrastructure	106,305	-	-	-	-	-
Total Governmental	1,146,160	6,009,950	9,561,390	668,804	311,244	612,990
Less Capital Grants	(459,885)	(1,407,533)	(1,061,400)	-	-	-
Net City Investment	686,275	4,602,417	8,499,990	668,804	311,244	612,990

CAPITAL IMPROVEMENT PLAN SUMMARIES CONTINUED...

With exception to the 2017 budget, the above project schedules are preliminary with respect to cost estimates and have not been approved by the City Council or respective committees. Projects approved through the budget still require City Council approval and the formal bidding process. Projects for fiscal years 2018-2022 will be vetted through their proper committees and if supported will entered the formal budget in those years. Certain projects are a very preliminary in nature in terms of cost estimates. As further support and funding sources are contemplated, it is expected that the cost estimates, timing, and/or selection of specific projects could change. The preliminary plan is therefore subject to significant annual adjustment as events, projections, and assumptions change.

The first two line items consist of the City Hall project. As of the completion of this budget cycle, the decision to move forward became public. The above estimates are very preliminary as the City has just begun the process of creating a committee to determine design standards. The furniture/fixtures estimate is related to this project as well and again is very preliminary.

The ITEP and Bike Path projects are grant funded at 80/20 to the Federal Source and City respectively. The street resurfacing projects are taken from a preliminary adjusted 5 year resurfacing plan that will be vetted through the Infrastructure committee in the next budget cycle. A summary of the preliminary/adjusted 5 year plan is as follows.

SUMMARY STREET RESURFACING PLAN (FY 2017-FY 2022)			
Resurfacing Plan Summary	Area (S.Y)	Improvement Type	Costs
2017			
Constance Lane Brainard to Joliet Rd.	4,417	Resurface full C&G	465,000
Surface Pathcing - Barton and Longview	-	Surface Patching	46,305
2018			
Asphalt Alleys - Kensington to Catherine	347	HMA Resurface	15,600
Asphalt Alleys - Catherine to Ashland	731	HMA Resurface	29,244
Concrete Alleys - Madison to LaGrange	869	PCC Replacement	86,889
Concrete Alleys - Plainfield to 53rd St	493	PCC Replacement	49,333
67th Street - Willow Springs to Sunset	4,453	Resurface Spot C&G	178,133
2019			
Forestview - Lorraine to Sunset	2,817	Resurface Spot C&G	118,300
61st Place - Brainard to East Limit	2,770	Resurface Spot C&G	116,340
2020			
Burr Oak - South Limit to 5th Av Cutoff	1,400	HMA Resurface	65,100
Ashland - Plainfield to 53rd	2,770	Resurface Spot C&G	120,125
Madison - 55th to Plainfield	4,257	Resurface Spot C&G	110,277
Dansher - 55th to North Limit	2,414	Resurface Spot C&G	373,302
2021			
56th Court - West Limit to 9th Av	777	Resurface Spot C&G	31,067
Longview - Brainard to 59th	4,257	Resurface Spot C&G	178,780
Barton - Brainard to Longview	2,414	Resurface Spot C&G	101,397
2022			
Sunset - 71st to Stalford	10,237	Resurface Spot C&G	501,597
Parkside - Hillsdale to Crestview	2,273	Resurface Spot C&G	111,393

CAPITAL IMPROVEMENT PLAN SUMMARIES CONTINUED...

SUMMARY CAPITAL PLAN FUNDING ANALYSIS - GOVERNMENTAL (FY 2017-2022)						
	2017	2018	2019	2020	2021	2022
GOVERNMENTAL ACTIVITIES						
Beginning Excess Reserve (1)	2,440,967	2,440,967	2,924,825	847,836	752,032	1,038,949
Net Cash Flow before Capital (2)	686,275	1,086,275	1,108,001	1,258,001	1,283,161	1,308,824
Less Capital Outlays	(686,275)	(4,602,417)	(8,499,990)	(668,804)	(311,244)	(612,990)
Plus Debt Proceeds	-	4,000,000	6,000,000	-	-	-
Less New Debt Service	-	-	(685,000)	(685,000)	(685,000)	(685,000)
Ending Excess Reserve (Deficit)	2,440,967	2,924,825	847,836	752,032	1,038,949	1,049,783
(1) This calculation consists of projected beginning cash balances in excess of the fund balance requirement as a conservative measure and also includes the Hotel/Motel cash balances as well.						
(2) Net Income before capital outlays come from both the General and Hotel/Motel Fund.						

The above is a summary chart highlighting the preliminary funding sources for the capital plan through 2022. The chart begins with General and Hotel Fund reserves in excess of fund balance requirements. A net income before capital spending figure (including general and the hotel fund) is reflected for 2017 and adjusted for certain items. This figure increases from the initial period due to the projected decline in legal costs that will come from discontinued litigation events. In addition, new projected interest income from the TIF District is expected next year in the amount of \$200K and projected to increase by another \$150K (repayment of principal on the TIF Obligation) from additional development in the TIF District by FY 2020. Finally, as reflected in the chart, the funds can cover new projected debt service on \$10 million financed through the maturity of the City's existing obligations in 2039, and still have approximately \$1 million in excess reserve balances. It should be noted that no debt service allocation to other funds was modeled although it is likely that they will be made to the Water & Forfeiture Funds.

SUMMARY CAPITAL PLAN - BUSINESS TYPE ACTIVITIES (FY 2017-FY 2022)						
	2017	2018	2019	2020	2021	2022
BUSINESS TYPE ACTIVITIES						
Constance Lane (Water Main)	550,000	-	-	-	-	-
Water Main Relining (CS Plaza)	174,715					
Catherine Avenue (Water Main)		375,000	-	-	-	-
Brainard to Joliet Rd (Main)	-	-	1,600,000	-	-	-
Dansher Rd (Water Main)	-	-	-	975,000	-	-
Pump House to Joliet Rd (Main)	-	-	-	-	2,000,000	-
Sunset Avenue (Water Main)	-	-	-	-	-	975,000
Total Infrastructure Costs	724,715	375,000	1,600,000	975,000	2,000,000	975,000
Less Capital Grants	-	-	-	-	-	-
Net City Investment	724,715	375,000	1,600,000	975,000	2,000,000	975,000

CAPITAL IMPROVEMENT PLAN SUMMARIES CONTINUED...

The chart above reflects the Water Fund Infrastructure projects preliminarily planned from budget year 2017 through fiscal year 2022. The projects consist entirely of water main replacements and the City has been quite diligent with these outlays over time. The projects selected above have been done on the basis of age, frequency of main breaks, and other specific factors. The project spanning the pump house to Joilet Road (FY 2021) is critical to the enhancement of the system as this project involves the installation of new 20 inch mains. Sections of Joliet road already have the 20 inch main, although the system cannot benefit from this investment until the entire main from the pump house is expanded to a 20 inch main.

SUMMARY CAPITAL PLAN FUNDING ANALYSIS - BUSINESS TYPE (FY 2017-2022)						
	2017	2018	2019	2020	2021	2022
BUSINESS TYPE ACTIVITIES						
Beginning Excess Reserve (1)	2,035,785	1,861,070	5,147,070	3,719,290	2,927,954	1,123,292
Net Cash Flow before Capital	550,000	561,000	572,220	583,664	595,338	607,244
Less Capital Outlays	(724,715)	(375,000)	(1,600,000)	(975,000)	(2,000,000)	(975,000)
Plus Debt Proceeds	-	3,500,000	-	-	-	-
New Debt Service Payments	-	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)
Ending Excess Reserve (2)	1,861,070	5,147,070	3,719,290	2,927,954	1,123,292	355,537
(1) This calculation consists of projected beginning cash balances in excess of the fund balance requirement as a conservative measure.						
(2) As discussed below, excess reserve drawdowns could be mitigated or offset through rate increases.						

The chart above summarizes the funding sources for the capital plan. The size of the projects from 2019 to 2022 necessitate either a new debt issuance, an increase in rate based charges, or a combination of the two, assuming that all these projects need to be completed in the manner reflected above. The preliminary modeling above begins with cash reserves at 2017 in excess of the 35% fund balance requirement. Other critical assumptions are as follows. The modeling assumes a new debt issuance of approximately \$3.5 million in 2018. The debt is assumed to mature over a ten year period which would only extend the maturity of existing debt in the water fund by approximately 2.5 years. At the end of 2022 with the new debt issuance and the new debt service burden the fund would be projected to have just over \$355K in excess reserves remaining without an increase in water rates.

If however the City wanted to maintain the current level of excess reserves, this could be accomplished with a concurrent rate increase to the fund. Additional modeling was performed to calculate ending excess reserves if additional rate funded revenues were produced from a one-time increase in rate of 50 cents per thousand beginning in fiscal 2018. Assuming no rate increase in the underlying Chicago rate that would also have to be passed through, this level of rate increase would generate additional system revenues of approximately \$269K annually. With such an increase, the ending excess reserves would be about \$1.6 million, which is just slightly less than the beginning excess reserve.



CITY OF COUNTRYSIDE 2017 ANNUAL BUDGET

GENERAL FUND - DETAILED REVENUES AND OTHER FUNDING SOURCES

ACCT NUMBER	ACCT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 FYTD	2016 FYE PROJ	2017 BUDGET
PROPERTY TAXES							
01-00-330-3301	ROAD & BRIDGE TAX	61,441	61,987	65,000	30,221	60,442	60,000
01-00-330-3303	DEBT SERVICE	1,000,431	119,582	-	-	-	-
TOTAL PROPERTY TAXES		1,061,872	181,569	65,000	30,221	60,442	60,000
SALES TAXES							
01-00-330-3310	STATE SALES TAX	5,927,830	6,220,954	6,200,000	5,498,453	6,625,316	6,775,324
01-00-330-3311	STATE HOME RULE SALES TAX	2,122,144	2,099,698	2,150,000	1,697,251	2,032,508	1,935,082
TOTAL SALES TAXES		8,049,974	8,320,652	8,350,000	7,195,704	8,657,824	8,710,406
OTHER LOCAL TAXES							
01-00-310-3110	REAL ESTATE TRANSFER TAX	5,150	5,100	5,000	4,775	5,730	5,000
01-00-310-3130	ELECTRIC USE TAX	447,097	429,489	440,000	353,662	424,394	415,000
01-00-310-3140	VEHICLE FUEL TAX	204,853	203,010	200,000	163,139	195,766	396,218
01-00-310-3150	EATING AND DRINKING EST TAX	436,436	496,056	510,000	430,003	516,004	530,000
01-00-310-3182	FRANCHISE TAX	87,304	89,285	85,000	76,728	91,000	90,000
01-00-310-3183	SELF-STORAGE TAX	73,430	76,039	68,000	56,539	75,300	75,000
01-00-310-3184	REVENUE SHARING TAX	-	-	-	-	-	-
01-00-310-3185	RENTAL TAX	29,069	32,311	30,000	33,167	40,000	35,000
TOTAL OTHER LOCAL TAXES		1,283,340	1,331,291	1,338,000	1,118,013	1,348,194	1,546,218
LICENSES & PERMITS							
01-00-320-3210	BUSINESS LICENSES	90,299	93,352	93,000	86,635	93,000	93,500
01-00-320-3211	HOME OCCUPATION FEES	10	30	100	-	-	25
01-00-320-3212	CONTRACTOR LICENSES	10,125	10,950	11,000	8,725	12,000	11,000
01-00-320-3213	ELEVATOR CERTIFICATES	190	-	500	-	-	-
01-00-320-3215	LIQUOR LICENSES	70,000	74,280	70,000	71,015	71,015	70,000
01-00-320-3217	VIDEO GAMING LICENSES	5,000	6,200	6,500	9,300	9,300	51,800
01-00-320-3250	BUILDING PERMITS	250,247	201,152	200,000	226,716	270,000	250,000
01-00-320-3252	BUILDING PERMIT ADMIN. FEES	7,323	5,001	5,000	7,238	9,568	7,500
01-00-380-3830	FEE IN LIEU OF SALES TAX	21,182	21,369	21,905	18,305	21,905	21,914
	INLAND - MAGIC NAILS	4,240					
	INLAND - ATI PHYS THERAPY	8,212					
	ATI PHYSICAL THERAPY	2,712					
	H&R BLOCK	6,750					
TOTAL LICENSES & PERMITS		454,376	412,334	408,005	427,934	486,788	505,739
INTERGOVERNMENTAL REVENUES							
01-00-330-3320	STATE INCOME TAX	574,445	577,324	583,605	507,578	618,975	601,290
01-00-330-3325	STATE GAMING TAX	117,320	210,245	200,000	193,896	232,675	235,002
01-00-330-3327	STATE LOCAL USE TAX	101,583	139,122	114,363	109,546	130,869	138,533
01-00-330-3340	STATE REPLACEMENT TAX	5,058	5,028	5,000	3,821	4,586	5,000
01-00-330-3350	STATE AUTO RENTAL TAX	59,577	68,044	68,000	48,895	58,674	68,000
01-00-330-3360	MUN TELECOMMUNICATIONS TAX	49,412	39,293	50,000	35,412	42,494	40,000
01-00-380-3853	GRANT REVENUE	13,909	11,264	11,760	-	-	11,760
	TOBACCO ENFORCEMENT	1,760					
	IDOT TRAFFIC SAFETY	10,000					
TOTAL INTERGOVERNMENTAL REVENUES		921,304	1,050,320	1,032,728	899,148	1,088,273	1,099,584



CITY OF COUNTRYSIDE 2017 ANNUAL BUDGET

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

ACCT NUMBER	ACCT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 FYTD	2016 FYE PROJ	2017 BUDGET
CITY-CHARGES FOR SERVICES							
01-00-341-3410	PROP MAINT INSPECTION FEE	29,358	25,900	30,000	23,220	27,335	30,000
01-00-341-3411	ELEVATOR INSPECTION SERVICES	2,220	-	-	-	-	-
01-00-341-3412	PLANNING & ZONING APPLICATION	11,580	16,228	18,000	6,039	8,539	15,000
01-00-341-3415	ENGINEERING SERVICES	7,922	8,946	9,000	12,144	13,250	12,000
01-00-341-3416	INSPECTION/REVIEW SERVICES	61,877	54,605	40,000	38,124	52,933	50,000
01-00-341-3417	CRIMINAL BACKGROUND CHECKS	600	100	300	300	400	100
01-00-341-3420	POLICE SPECIAL SERVICES	15,367	17,532	13,000	15,181	16,656	15,000
TOTAL CITY-CHARGES FOR SERVICES		128,924	123,311	110,300	95,008	119,113	122,100
RECREATION-CHARGES FOR SERVICES							
01-00-347-3471	FLAGG CREEK OPERATIONS	5,346	91,510	75,000	-	25,000	50,000
TOTAL RECREATION-CHARGES FOR SERVICES		5,346	91,510	75,000	-	25,000	50,000
FINES AND FORFEITURES							
01-00-351-3511	COURT FINES	18,736	15,690	25,000	6,558	11,208	11,000
01-00-351-3513	LOCAL ORDINANCE FINES	209,032	89,982	30,000	38,682	49,919	50,000
01-00-351-3514	POLICE DUPLICATING SERVICES	2,642	3,020	2,500	2,245	2,694	2,700
01-00-351-3515	POLICE-IMPOUND FEES	29,505	16,000	20,000	17,000	23,000	21,861
TOTAL FINES AND FORFEITURES		259,914	124,692	77,500	64,485	86,821	85,561
INVESTMENT INCOME							
01-00-380-3810	INTEREST INCOME	231,248	196,618	25,000	15,541	18,650	65,000
01-00-380-3880	INVESTMENT GAIN/(LOSS)	-	(125,164)	-	-	-	-
TOTAL NET INVESTMENT INCOME		231,248	71,454	25,000	15,541	18,650	65,000
OTHER REVENUES							
01-00-380-3840	NON RESIDENT FINGERPRINT FEE	1,650	3,000	1,000	4,650	5,580	6,500
01-00-380-3845	IPBC TERMINAL RESERVE	111,971	100,235	-	-	-	-
01-00-380-3850	MISCELLANEOUS REVENUE	46,829	14,881	30,000	41,076	49,292	14,500
01-00-380-3856	DUI AGENCY	6,243	6,640	4,500	2,284	2,740	3,500
01-00-380-3858	TOWER RENTAL	30,329	31,302	32,247	26,878	32,253	33,214
01-00-380-3859	ADVERTISING	3,210	2,000	2,000	2,000	2,400	2,000
01-00-380-3860	VEST DONATION	-	-	-	4,020	4,020	-
TOTAL OTHER REVENUES		200,230	158,058	69,747	80,908	96,285	59,714
OTHER FINANCING SOURCES							
01-00-380-3820	SALE OF FIXED ASSETS	403,958	30,491	-	997,965	997,965	5,000
01-00-395-3990	BOND PROCEEDS	-	18,620,000	-	-	-	-
01-00-395-3999	OPERATING TRANSFER IN	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES		403,958	18,650,491	-	997,965	997,965	5,000
TOTAL GENERAL FUND REVENUES		12,596,529	11,865,190	11,551,280	9,926,962	11,987,390	12,304,322
TOTAL GF REVENUES & OTHER FINANCING SOURCES		13,000,487	30,515,681	11,551,280	10,924,927	12,985,355	12,309,322



CITY OF COUNTRYSIDE 2017 ANNUAL BUDGET

GENERAL FUND - DETAILED EXPENDITURES AND OTHER FINANCING USES

ACCT NUMBER	ACCT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 FYTD	2016 FYE PROJ	2017 BUDGET
LEGISLATION AND ADMINISTRATION							
01-01-411-4215	SALARIES PART-TIME	53,800	53,800	53,800	44,629	53,555	53,800
01-01-411-4220	SOCIAL SECURITY TAX	3,336	3,336	3,336	2,767	3,320	3,336
01-01-411-4225	MEDICARE TAX	780	780	780	647	776	780
01-01-411-4260	IMRF	6,265	6,272	6,235	5,339	6,407	6,911
01-01-411-5500	CELLULAR/PAGERS	-	-	300	-	-	-
01-01-411-5610	CONFERENCE & TRAVEL	731	821	3,583	1,772	2,127	583
	ILLINOIS MUNICIPAL LEAGUE	583					
	NATIONAL CONFERENCE	-					
01-01-411-5630	TRAINING & MEETINGS	357	100	1,000	546	656	1,000
01-01-411-5650	SUBSCRIPTIONS	-	270	530	285	342	530
	DESPLAINES VALLEY NEWS	50					
	GOVERNING	30					
	CRAINS CHICAGO	180					
	DAILY WHALE	270					
01-01-411-5690	MEMBERSHIPS & LICENSES	12,525	10,139	12,675	10,702	10,702	10,675
	WEST CENTRAL MUNIC COUNCIL	7,400					
	ILLINOIS MUNICIPAL LEAGUE	575					
	INTL COUNCIL OF SHOPPING CTRS	50					
	WEST SUBURBAN CHAMBER	1,500					
	ICMA	800					
	NATL ASSOCIATION OF CITIES	200					
	METRO MAYORS CAUCUS DUES	150					
01-01-411-6510	OFFICE SUPPLIES	9	-	-	255	306	-
01-01-411-6520	OPERATING SUPPLIES	78	62	-	-	-	-
01-01-411-9020	CHRISTMAS PARTY	-	-	-	-	-	-
01-01-411-9030	LIBRARY REIMBURSEMENT	5,966	5,241	6,500	4,629	5,554	6,200
01-01-411-9035	POOL REIMBURSEMENT	1,392	1,399	2,000	898	1,077	1,500
01-01-411-9040	SENIOR CITIZENS	834	3,129	4,000	1,017	1,220	3,000
	SENIOR TAXI 50/50 PROGRAM	1,000					
	MISC SENIOR PROGRAMS	2,000					
01-01-411-9050	NEWSLETTERS	15,884	15,590	16,000	10,779	15,000	16,800
	4 MAILINGS	16,800					
01-01-411-9060	DONATIONS	-	-	-	-	-	-
01-01-411-9099	OTHER COMMUNITY RELATIONS	2,063	4,644	5,000	6,825	7,500	3,500
	DIAMNOND ACHIEVEMENT	2,500					
	OTHER	1,000					
TOTAL LEGISLATIVE & ADMINISTRATION		104,020	105,583	115,739	91,090	108,542	108,615

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CITY CLERK'S DEPARTMENT



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

Deputy City Clerk, Margaret Carey oversees the day to day operations of the Clerk's office. The primary responsibility of this office is to maintain all official records of the City. However, as the first point of contact, the Clerk's Office acts as a central hub. The staff, led by Senior Clerk, **Karen Melone** is knowledgeable

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



Open and Transparent Government

The Deputy Clerk is the City's Freedom of Information Officer and she is responsible for processing all FOIA requests. The City processed 215 FOIA requests in 2015. The Deputy Clerk is also the Open Meetings Act (OMA) designee for the City of Countryside, ensuring that required training is completed and that all meetings are in compliance with the Act.

Meetings Preparation

The Clerk's office is responsible for scheduling the many committee, commission, and City Council meetings that regularly take place. This amounted to 102 meetings in 2015. The staff prepares agendas and minutes in accordance with the Open Meetings Act. After meetings, staff ensures that all follow up is completed. This includes the recording of ordinances and resolutions, execution of documents and action items resulting from City Council direction.

Licenses

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

Elections and Voting

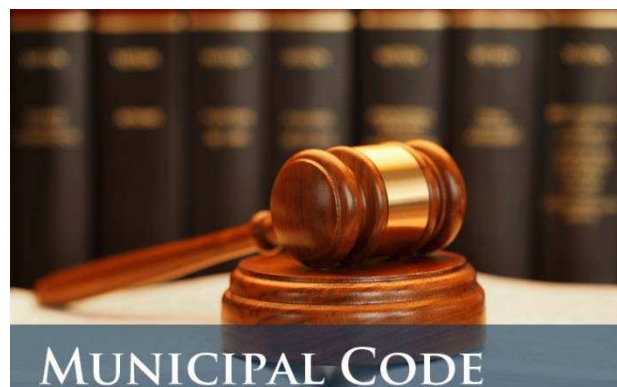
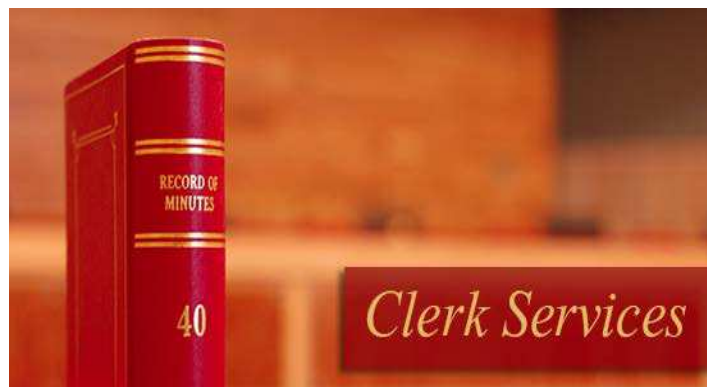
The Clerk's office staff are registered as Deputy Registrars with the Cook County Elections office. As such they are available to assist residents with voter registration. Additionally, the Deputy Clerk is responsible for facilitating all election filings and related public notices.

Resident Programs/Payment Processing

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

DESCRIPTION	2015	2014
# Business Licenses	467	464
# Liquor Licenses	54	52
# Special Use & Special Event Permits	27	28
# Raffles Permits	4	6
# Garage Sale Permits	107	123
# Real Estate Transfers	178	156
# FOIA Requests	215	307
# Tree Program Applications Processed	109	87
# Library Reimbursements	76	81
# Pool Reimbursements	16	16
# New Voter Registrations	3	4
# Foreclosures	6	10
# Seniors registered for snow removal	159	161

CITY CLERK'S DEPARTMENT CONTINUED...



MAJOR ACCOMPLISHMENTS

- Welcomed our new Mayor and Elected Officials and assisted them in the on boarding process.
- Processed 19 new Resolutions and 55 new Ordinances and updated City Code for same.
- Issued 467 business licenses and 54 liquor licenses, a slight increase from the prior year.
- Maintained a high standard of compliance with the Open Meetings Act (OMA) by posting all meeting notices and minutes within the required timeframe.
- Worked with staff and elected officials to improve the application process for business licenses by updating the application form and the approval process.
- Improved the FOIA tracking process by creating a searchable database. The Clerk's office responded to 215 FOIA requests in a timely manner.
- Processed 109 applications for the Shared Cost Tree program. Successfully worked with staff and elected officials to acquire additional funding for the Shared Cost Tree Program.
- Updated the City's website for revised content and aesthetics.
- Continued to develop process improvements through departmental collaboration.
- Coordinated City approval and support for over 27 events, including the Countryside Police Department Cop on Top, Countryside Business Association (CBA) Carnival, the City of Countryside Summer Concerts, and the Children's Christmas Party.
- Expanded department knowledge through attendance at the 2015 Institute of Municipal Clerk's in Springfield, IL and the Central Illinois Municipal Clerk's Organization in Springfield, IL

INITIATIVES/GOALS FOR FISCAL 2017

- Seek process improvements in Records Archiving to ensure compliance with the Illinois' Local Records act.
- Update department policies
- Update employee position descriptions.
- Increase the City's reach to its residents through the use of social media.
- Continue to expand department knowledge through education and training.
- Increase the use of technology to improve operational efficiencies.



CITY OF COUNTRYSIDE 2017 ANNUAL BUDGET

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

ACCT NUMBER	ACCT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 FYTD	2016 FYE PROJ	2017 BUDGET
CITY CLERK							
01-01-412-4210	SALARIES FULL-TIME	141,182	129,117	146,939	104,617	125,540	143,952
01-01-412-4215	SALARIES PART-TIME	8,400	8,400	8,400	7,022	8,427	8,400
01-01-412-4217	OVERTIME	187	501	734	-	-	550
01-01-412-4218	BUYBACKS & OTHER BENEFITS	3,248	50,942	3,751	6,984	6,984	2,691
01-01-412-4220	SOCIAL SECURITY TAX	9,024	11,344	9,910	7,102	8,522	9,647
01-01-412-4225	MEDICARE TAX	2,110	2,653	2,318	1,661	1,993	2,256
01-01-412-4230	HEALTH INSURANCE	43,832	41,580	45,360	30,263	36,316	38,397
01-01-412-4235	OTHER INSURANCE	2,156	2,156	2,495	1,342	1,610	2,563
01-01-412-4250	EMPLOYEE ASSISTANCE PROGRAM	53	53	57	52	57	57
01-01-412-4260	IMRF	20,592	31,086	21,688	16,354	19,625	23,074
01-01-412-5120	MAINTENANCE-EQUIPMENT	4,662	5,486	6,000	1,908	2,289	6,000
	COPIER RICOH	2,600					
	POSTAGE MACHINE	2,600					
	COLOR PRINTER	500					
	DICTAPHONE & ACCESSORIES	150					
	LOCKSMITH	150					
01-01-412-5350	BUSINESS FEE REFUND	-	-	-	-	-	-
01-01-412-5610	CONFERENCE & TRAVEL	816	1,719	3,100	2,279	2,565	2,450
	MCI ACADEMY - SPRINGFIELD	1,600					
	IIMC CONFERENCE - OMAHA NE	-					
	CIMC TRAINING	850					
01-01-412-5630	TRAINING & MEETINGS	96	235	700	150	180	700
	FOR DEPT EMPLOYEES	700					
01-01-412-5650	SUBSCRIPTIONS	101	47	100	85	102	100
01-01-412-5670	TUITION REIMBURSEMENT	6,133	3,964	5,200	3,268	5,200	7,800
	EMPLOYEE # 1	5,200					
	EMPLOYEE # 2	2,600					
01-01-412-5690	MEMBERSHIPS & LICENSES	385	405	400	175	210	615
	NOTARY	190					
	IIMC - 2	210					
	MCI - 2	80					
	SAMS CLUB ANNUAL	45					
	S.W. CLERK'S ASSOCIATION	90					
01-01-412-5810	LEGAL NOTICES/NEWS PUBLICATION	6,297	9,442	9,000	5,464	7,500	9,000
	CODE SUPPLEMENTS	2,500					
	LEGAL ADS OR NOTICES	6,500					
01-01-412-5850	LICENSE APPLICATION FEE	-	-	-	-	-	-
01-01-412-5890	CONTRACTUAL/CONSULTING SERV	15,100	15,334	15,000	16,264	16,500	16,500
	TRANSCRIPTIONIST	16,500					
01-01-412-6510	OFFICE SUPPLIES	3,850	4,155	5,000	4,712	5,654	6,000
	COFFEE SUPPLIES	1,900					
	OTHER (CLERK'S OFFICE)	100					
	OFFICE DEPOT, STAPLES, WARHS	2,000					
	OTHER (ALL DEPTS)	2,000					

THE CITY CLERK'S DEPARTMENT IS CONTINUED ON FOLLOWING PAGE



CITY OF COUNTRYSIDE 2017 ANNUAL BUDGET

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

ACCT NUMBER	ACCT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 FYTD	2016 FYE PROJ	2017 BUDGET
CITY CLERK CONTINUED...							
01-01-412-6520	OPERATING SUPPLIES	3,550	3,583	4,000	2,916	3,499	4,200
	BANKER BOXES	100					
	PHONE SUPPLIES	200					
	PRESTIG REG TAPES & CC 2-3PT	350					
	RUBBER STAMPS/MINUTE BOOKS	350					
	RICOH - COPIER SUPPLIES	150					
	POSTAGE SUPPLIES	300					
	COPIER PAPER	250					
	LICENSE PAPER	150					
	AUDIO RECORD EQUIP NTBK ACCESS	600					
	PRINTING, LETTERHEAD, ENVELOPES	200					
	BUSINESS CARDS	100					
	BOOKS AND MANUALS	200					
	SPEC MAILINGS AND PRGTS	300					
	BOTTLED WATER	250					
	1ST AID KIT MAINTENANCE	400					
	VENDOR STICKERS	300					
01-01-412-8010	OPERATING CAPITAL	-	-	-	637	637	-
TOTAL CITY CLERK		271,775	322,205	290,152	213,255	253,410	284,952

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FINANCE DEPARTMENT

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



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

Budget

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

Financial Reporting

The Treasurer and Finance Director report the 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. The Treasurer's Report is used by Department Heads and the City Council to review activity throughout the year. The City also issues a Comprehensive Annual Financial Report, which has been audited by Sikich, LLP historically. A copy of this report can be found on the City's website.

Grants

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

Accounting

Meiling Lieu, Senior Accountant maintains the accounting and financial reporting systems. She processes the bi-weekly payroll, oversees the accounts receivable (other than utility billing), processes all accounts payable, prepares monthly journal entries, reconciles non-operating bank accounts (other than payroll), processes the quarterly hotel/motel tax returns and works closely with the auditors to complete the annual audit.



FINANCE DEPARTMENT CONTINUED...

Utility Billing

Bill McShane, Accountant maintains the utility billing system. He prepares an electronic meter read file which is used by the Water Operators to perform drive-by readings. Bill then downloads the readings and prepares the monthly utility bills. Bill's responsibilities also include reconciling the operating fund and payroll accounts as well as processing the food & beverage and gasoline use tax returns monthly.



Information Technology

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

MAJOR ACCOMPLISHMENTS

- For the second consecutive year, presented City operations that were supported without the use of an annual property tax levy.
- The City received the Certificate in Achievement for Financial Reporting Excellence from the Government Finance Officers Association for the 8th consecutive year for the fiscal year 2014 audit.
- Fiscal Year 2015 audit submitted to the GFOA for consideration for the 9th consecutive year.
- Provided complex modeling to support decision analytics in the areas of incentive/redevelopment agreements, investment portfolio modeling, and other risk management considerations/options.
- Restructured bank accounts and treasury management products to eliminate bank fees and increase net interest income in the City's demand deposit accounts.
- Amended the City's Investment Policy and analyzed existing investment portfolio structure to support recommended changes for 2016 which will significantly improve investment performance.
- Improved internal controls and significantly reduced management letter comments in the City's first year acting as the Administrative District to the Flagg Creek Golf Course.

INITIATIVES/GOALS FOR FISCAL 2017

- Restructure investment portfolio from near cash instruments to diversified fixed income portfolio with acceptable risk and return characteristics.
- Implement new efficiency initiatives including upgrading payroll process from manual checks to electronic processing.
- Update and improve Capital Planning documents and processes.
- Submit 2017 Budget Document for consideration in the Distinguish Budget Award Program sponsored by the GFOA.
- Create and implement financial policies consistent with Best Practices.
- Secure nomination for Finance Director's appointment to the Finance and Administration Committee of the IPBC
- Initiate Finance Director into the CPFO program sponsored by the GFOA and begin examination process.
- Successfully transition to new independent audit firm.



CITY OF COUNTRYSIDE 2017 ANNUAL BUDGET

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

ACCT NUMBER	ACCT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 FYTD	2016 FYE PROJ	2017 BUDGET
FINANCE DEPARTMENT							
01-01-413-4210	SALARIES FULL-TIME	172,358	171,541	159,101	119,379	143,255	153,858
01-01-413-4215	SALARIES PART-TIME	8,400	1,400	8,400	6,029	8,400	8,400
01-01-413-4217	OVERTIME	-	-	2,000	-	-	2,088
01-01-413-4218	BUYBACKS & OTHER BENEFITS	4,130	17,961	5,964	2,362	2,362	4,328
01-01-413-4220	SOCIAL SECURITY TAX	11,228	11,588	10,928	7,692	9,230	10,458
01-01-413-4225	MEDICARE TAX	2,626	2,710	2,556	1,799	2,158	2,446
01-01-413-4230	HEALTH INSURANCE	23,222	24,013	25,671	23,923	28,708	29,196
01-01-413-4235	OTHER INSURANCE	1,136	1,136	1,421	1,126	1,352	2,023
01-01-413-4250	EMPLOYEE ASSISTANCE PROGRAM	53	35	57	52	63	57
01-01-413-4260	IMRF	23,743	25,441	23,918	16,865	20,238	25,014
01-01-413-5120	MAINTENANCE-EQUIPMENT	-	-	500	-	-	-
01-01-413-5310	AUDITING	18,148	18,904	25,000	19,624	19,624	18,913
	85% OF COST (10%WATER/5%SEWER)	18,913					
01-01-413-5370	DATA PROCESSING	-	-	-	-	-	-
01-01-413-5610	CONFERENCE & TRAVEL	1,760	184	2,000	20	1,000	3,400
	GFOA ANNUAL CONF - FIN DIRECTOR	2,500					
	IGFOA STATE CONF - SENIOR ACCT	900					
01-01-413-5630	TRAINING & MEETINGS	897	399	1,000	535	1,000	1,750
	INCLUDES CPE & OTHER LOCAL	1,750					
01-01-413-5650	SUBSCRIPTIONS	221	-	200	50	60	200
	VARIOUS GFOA PUBLICATIONS	200					
01-01-413-5690	MEMBERSHIPS & LICENSES	1,855	1,010	1,550	865	1,250	1,800
	IL CPA - 1 STAFF	300					
	AICPA - 1 STAFF	250					
	GFOA CITY MEMBERSHIP	250					
	ILGFOA - 2 STAFF	500					
	CFA INSTITUTE & CHICAGO SOCIETY	500					
01-01-413-5710	POSTAGE	-	-	-	-	-	-
01-01-413-5810	LEGAL NOTICES/NEWS PUBLICATION	461	-	750	798	948	950
01-01-413-5890	CONTRACTUAL/CONSULTING SERV	1,420	-	2,000	590	708	-
01-01-413-6510	OFFICE SUPPLIES	1,477	1,288	1,700	879	1,055	1,700
01-01-413-6515	BANK FEES	5,380	5,984	6,000	3,082	3,172	1,000
01-01-413-6516	CREDIT CARD PROCESSING FEES	4,040	7,154	5,500	5,978	7,500	7,500
01-01-413-6520	OPERATING SUPPLIES	2,754	4,606	3,500	1,775	2,130	3,500
	TAX FORMS	750					
	CHECK STOCK	1,000					
	AUDIT/BUDGET SUPPLIES	750					
	OTHER MISC SUPPLIES	1,000					
01-01-413-8010	OPERATING CAPITAL	9,529	-	-	-	-	-
TOTAL FINANCE DEPARTMENT		294,837	295,355	289,716	213,423	254,213	278,581

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

ACCT NUMBER	ACCT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 FYTD	2016 FYE PROJ	2017 BUDGET
FINANCE DEPT - OTHER FINANCING USES							
01-01-413-9550	PRINCIPAL-BONDS	300,000	315,000	505,000	505,000	505,000	555,000
	SERIES 2008 BONDS	355,000					
	SERIES 2014 BONDS	200,000					
01-01-413-9560	INTEREST-BONDS	1,173,796	1,140,529	876,404	876,406	876,406	823,504
	SERIES 2008 BONDS	87,144					
	SERIES 2014 BONDS	736,360					
01-01-413-9595	OPERATING TRANSFER OUT	887,000	187,445	550,945	173,033	550,945	999,225
	E911 FUND - OPERATING DEFICIT	317,920					
	CIP - LEAF MACHINE	60,000					
	CIP - BRUSH CHIPPER	-					
	CIP - F350 DUMP TRUCK	50,000					
	CIP - 58TH ST DITCH CLEANING	60,000					
	CIP - PAVING 67TH (WILLOW SPGS)	-					
	CIP - SURF PATCH BARTON/LNGVW	46,305					
	CIP - PAVING CONSTANCE	465,000					
	CIP - JOLIET/WILLOW STRT SIGNS	-					
	CIP - LOCAL SHARE ITEP PROJ(S)	-					
01-01-950-9520	BOND PAYMENT TO ESC ACCT	-	18,187,231	-	-	-	-
01-01-950-9530	BOND DISCOUNT	-	242,650	-	-	-	-
01-01-950-9540	BOND ISSUANCE COSTS	-	182,954	-	-	-	-
TOTAL FINANCE DEPT - OTHER FINANCING USES		2,360,796	20,255,810	1,932,349	1,554,439	1,932,351	2,377,729

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CITY OF COUNTRYSIDE 2017 ANNUAL BUDGET

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

ACCT NUMBER	ACCT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 FYTD	2016 FYE PROJ	2017 BUDGET
BOARD OF POLICE & FIRE COMMISSION							
01-01-414-4215	SALARIES PART-TIME	1,298	1,221	2,000	535	642	1,607
01-01-414-4220	SOCIAL SECURITY TAX	80	76	124	33	39	100
01-01-414-4225	MEDICARE TAX	19	18	29	7	9	23
01-01-414-4230	HEALTH INSURANCE	-	-	-	-	-	-
01-01-414-4260	IMRF	-	-	-	-	-	-
01-01-414-5330	LEGAL	4,200	1,575	500	831	997	1,000
01-01-414-5610	CONFERENCE & TRAVEL	851	1,064	1,200	767	920	-
	IL FIRE AND POLICE COMMISSION	-	-	-	-	-	-
01-01-414-5630	TRAINING & MEETINGS	700	-	-	-	-	-
01-01-414-5690	MEMBERSHIPS & LICENSES	375	375	375	375	375	375
	IFPCA	375	-	-	-	-	-
01-01-414-5810	LEGAL NOTICES/NEWS PUBLICATION	397	-	400	-	-	-
01-01-414-5890	CONTRACTUAL/CONSULTING SERV	8,782	-	3,990	1,390	1,390	2,190
	PSYCHOLOGICAL TESTING	1,050	-	-	-	-	-
	POLYGRAPH TESTING	420	-	-	-	-	-
	POWER TESTING	120	-	-	-	-	-
	PRE EMPLOYMENT PHYSICAL	600	-	-	-	-	-
01-01-414-6510	OFFICE SUPPLIES	760	-	500	-	-	250
01-01-414-8010	OPERATING CAPITAL	-	-	-	-	-	-
TOTAL BOARD OF POLICE & FIRE COMM		17,462	4,329	9,118	3,938	4,372	5,545
PLANNING & ZONING							
01-01-415-4215	SALARIES PART-TIME	3,811	4,501	4,978	4,851	4,978	4,978
01-01-415-4220	SOCIAL SECURITY TAX	236	279	309	300	309	309
01-01-415-4225	MEDICARE TAX	56	66	72	70	72	72
01-01-415-5320	ENGINEERING	-	-	-	-	-	-
01-01-415-5330	LEGAL	25,900	14,134	20,000	11,462	15,000	15,000
	TRESSLER	15,000	-	-	-	-	-
01-01-415-5610	CONFERENCE & TRAVEL	-	-	-	-	-	-
01-01-415-5630	TRAINING & MEETINGS	-	-	2,000	553	2,000	-
	CHADDICK INSTITUTE	-	-	-	-	-	-
01-01-415-5690	MEMBERSHIPS & LICENSES	-	-	150	550	550	550
	PLANNING COMMISSIONER'S JOURNAL	550	-	-	-	-	-
01-01-415-5810	LEGAL NOTICES/NEWS PUBLICATION	-	-	-	-	-	-
01-01-415-5890	CONTRACTUAL/CONSULTING SERV	-	-	-	-	-	-
	UPDATE COMPREHENSIVE PLAN	-	-	-	-	-	-
01-01-415-6510	OFFICE SUPPLIES	39	-	-	-	-	-
TOTAL PLANNING & ZONING		30,042	18,979	27,509	17,786	22,909	20,909

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CITY ADMINISTRATION DEPARTMENT

This office is comprised of three full-time employees, the City Administrator, the Assistant City Administrator and the Executive/Human Resource 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 20 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, and distribution of the quarterly newsletter and other announcements.

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. Economic development accomplishments will be covered in the Community Development Department section.

Sharon Peterson, Assistant City Administrator has direct supervision of the Community Development Department including planning and zoning, building permits and code enforcement. She also oversees the recreation activities which includes Flagg Creek Golf Course and special events. In addition, Sharon assumes the Administrator's duties in her absence.



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

Human Resources

Human resource functions including hiring, firing and disciplining employees, City-wide training, and administering employee benefit programs are the responsibility of this office. The benefits include health insurance, dental insurance, life insurance, flexible spending account, IMRF and a 457 deferred compensation plan offered to all full time employees. Retirees are allowed to stay on the medical plan at a higher contribution rate.

BENEFIT PROGRAM	SINGLE	FAMILY
Health Insurance	27	41
Dental Insurance	21	50
Life Insurance	55	
Flexible Spending	8	
457 Plan	22	
TOTAL	133	91

The City belongs to the Intergovernmental Personnel Benefit Cooperative "IPBC" which is a cooperative of approximately 66 units of local government in Illinois to administer personnel benefit programs offered by the participating members. The IPBC acts as a public entity risk pool to receive, process and pay such claims as may come with the benefit program of each participating unit. All units participating in the cooperative pool their risks and share in the cost of losses or surpluses. The IPBC pool administers the health and life insurance programs. All other benefit programs are administered by this office.

CITY ADMINISTRATION DEPARTMENT CONTINUED...

Risk Management

The City is a member of the Intergovernmental Risk Management Agency "IRMA". This agency is a public entity risk pool whose members are Illinois municipalities. IRMA manages and funds first party property losses, third party liability claims, workers' compensation claims and public officials' liability claims of its members. IRMA sets claim targets for each municipality. The City has done a good job at managing our claims. Overall we have been below our claim targets the past three years.

CLAIM FREQUENCY			
CLAIMS BY DEPT.	IRMA TARGET	CY 2015	CY 2014
Administration	1	3	0
Police	7	3	3
Public Works	12	3	14
Recreation (Golf Course)	0	2	0
TOTAL	20	11	17

CLAIM EXPERIENCE			
CLAIMS BY TYPE	IRMA TARGET	CY 2015	CY 2014
Auto Liability	2	2	0
Auto Physical Damage	3	2	2
General Liability	4	1	6
Property Damage	4	3	7
Workers Compensation	7	3	2
TOTAL	20	11	17

We monitor our claim activity on a regular basis. We look at claim frequency to determine if a department has an excessive amount of claims and thus, may need more training. Public Works did a great job decreasing their claims in 2015. The prior year was unusual due to several large claims for damage to public property. The costs of these claims was completely recovered by IRMA on behalf of the City. The City assumed administrative oversight of the Flagg Creek Golf Course in mid 2014. The insurance was switched effective in CY 2015. The City has increased training for the golf course employees this year.

We also monitor claim experience to determine the most common claims so that we can focus on how to reduce these claims (i.e. training, purchase a new piece of safety equipment, etc.). Overall the City's claim experience was below the target level in CY 2015. The favorable experience is partially due to new policies and partially due to increased training.

Employee Recognition

This office recognizes employees when they reach years of service milestones. Employees are given service awards at 5, 10, 15, 20, 25, 30+ years. The City would like to thank the eleven employees listed in the chart to the right who reached years of service milestones in calendar year 2015.

In addition to recognizing years of service, management tries to thank employees in various ways for their hard work including luncheons and proper recognition for work above and beyond.

SERVICE AWARDS FOR 2015		
EMPLOYEE	DEPARTMENT	YEARS OF SERVICE
Mark Battaglia	Police	30
Ronnie Pohle	Police	20
Laura Fast	Clerk's Office	15
Billy Rosinia	FCGC	15
Doug Davis	FCGC	15
Holly Williams	Community Develop.	10
Shawn Ligeikis	Public Works	10
Tom Nicholson	Public Works	10
Steve Ourada	Public Works	10
Denise Cottrell	ESDA	10
Sue Dignin	Administration	5

CITY ADMINISTRATION DEPARTMENT CONTINUED...

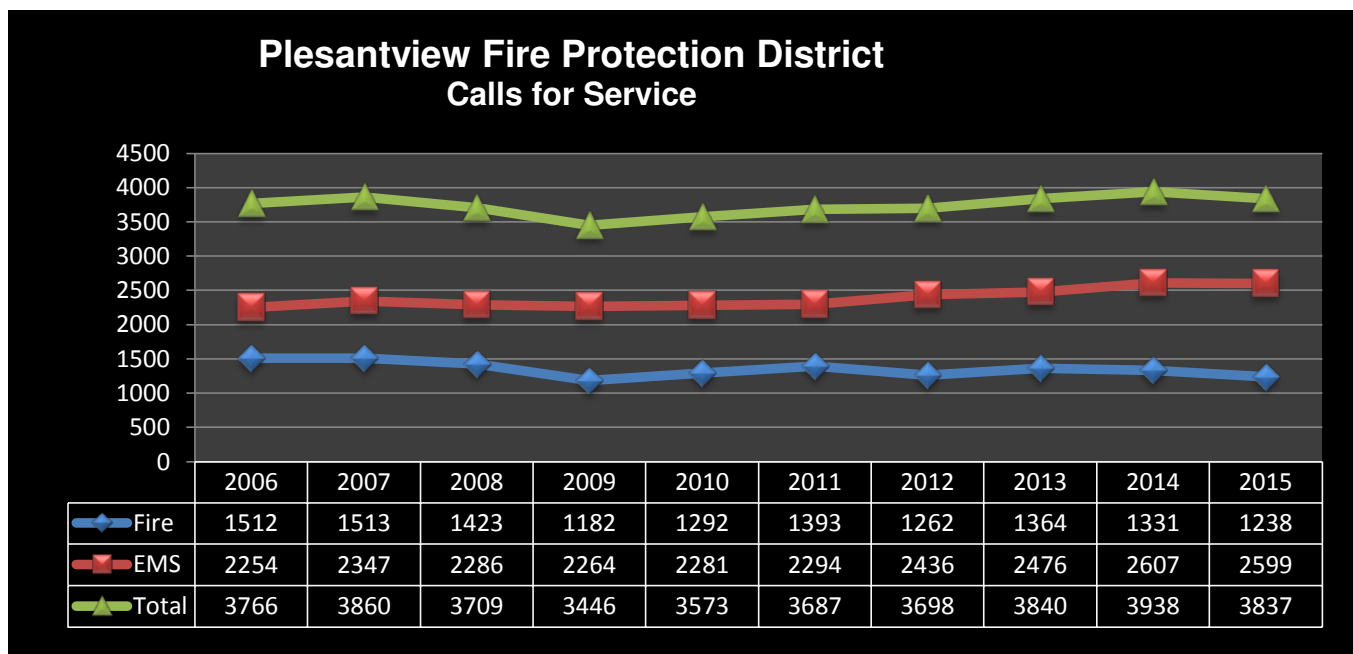
Recreation

In September, 2014 the City took over administrative control over the operations of the Flagg Creek Golf Course, previously performed by the Pleasant Dale Park District. The City Administrator and Assistant City Administrator oversee the operations with the assistance of the Golf Course Manager, Billy Rosinia and Assistant Manager, Michele Stepanek. The transition took several months and included moving the payroll, purchasing, accounts payable, accounting and budgeting to the City's MSI software. City Management also had to develop new policies for the Golf Course that account for its unique operating characteristics while remaining consistent with the City's Policies. Additional Information is provided under the Flagg Creek Golf Course Fund/Department.

Pleasantview Fire Protection District

The Pleasantview Fire Protection District is a separate taxing entity. They provide fire protection and EMS services to our community. They also assist the City's building officials in performing building inspections for fire safety.

During 2015 the District responded to a total of 3,837 calls of which 27% or 1,020 where in Countryside. This is slightly below the prior year. Below is a 10 year history of calls for service. Fire calls have been below the 1,500 level for the past seven years. However, EMS calls have significantly increased over the past 3 years. An aging population is likely reasons for this increase.



The primary responsibility of the City Administrator's Office is to oversee all departments' operations other than police. Therefore, accomplishments regarding economic development, recreation, and department specific will be listed under those departments.

CITY ADMINISTRATION DEPARTMENT CONTINUED...

MAJOR ACCOMPLISHMENTS

- Implemented 55 ordinances and 19 resolutions adopted by the City Council in 2015 as required.
- Worked closely with the City Engineer, Special TIF Counsel and TIF consultant to further the TIF Redevelopment Plan including the City Center Development. Specific economic development initiatives are discussed under the Community Development Department.
- Participated on the search committee for a Director of Finance and Administrative Clerk.
- Coordinated legal efforts in two major cases being litigated.
- Began weekly updates with the City Council to improve communication with the elected officials and department heads.
- Wrote Community Voice columns for the Suburban Life and made presentations at Coffee with the Mayor to keep people apprised of Countryside happenings.
- Initiated training across department lines covering work productivity, work/life balance and workplace culture.
- Paul increased the City's exposure by making presentations at the IML annual conference, the New Countryside Women's Club and the weekly Property Tax Show.
- Peterson served as President of the Countryside Rotary.
- Paul served as the West Central Municipal Conference representative on the Cook County Sustainability Committee.
- Paul served as an alternate on the Central Tri-State Tollway Corridor Planning Council.
- Peterson served as the City's representative on the I-55 Managed Lane Project.

INITIATIVES/GOALS FOR FISCAL 2017

- Coordinate a feasibility study for a new City Hall.
- Assess available properties for the new City Hall project.
- Successfully negotiate an RDA for the last city-owned parcel within the TIF District.
- Assess the impact of IDOT's improvements at 55th and LaGrange and develop options for the City Council's consideration to lessen the impact on business owners.
- Address overall parking issues within the community.
- Develop a relationship with the owners of Countryside Plaza to begin the process of improving the ingress/egress of the Plaza.
- Work with the City's attorneys to bring closure to litigation involving the pension spikes.
- Collaborate with agencies and new vendors to provide cost effective professional development for staff.
- Update the website to include more information on capital projects.
- Continue to develop policies and procedures to increase controls and transparency at the Flagg Creek Golf Course.
- Implement a new program for needy families.



CITY OF COUNTRYSIDE 2017 ANNUAL BUDGET

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

ACCT NUMBER	ACCT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 FYTD	2016 FYE PROJ	2017 BUDGET
GENERAL ADMINISTRATION							
01-01-416-4210	SALARIES FULL-TIME	248,737	259,399	253,740	212,343	254,811	256,628
01-01-416-4215	SALARIES PART-TIME	1,800	1,800	1,800	1,500	1,800	1,800
01-01-416-4217	OVERTIME	-	88	-	-	-	-
01-01-416-4218	BUYBACKS & OTHER BENEFITS	3,108	5,880	9,750	6,075	6,075	7,537
01-01-416-4220	SOCIAL SECURITY TAX	13,889	14,843	13,873	11,877	14,253	14,424
01-01-416-4225	MEDICARE TAX	3,609	3,799	3,821	3,132	3,759	3,856
01-01-416-4230	HEALTH INSURANCE	38,158	39,468	39,372	31,199	37,439	37,796
01-01-416-4231	RETIREE INS ALLOWANCE	40,030	42,970	58,800	40,600	48,720	51,800
	NATALIE BRUNKE	4,200					
	BERNIE DUFFY	4,200					
	ROBERT FULLAR	4,200					
	ERNIE MILLSAP	4,200					
	GARY SCHWAB	4,200					
	LOUIS MORAVECEK (4 MOS LEFT)	1,400					
	MIKE VESCONTE	4,200					
	CATHY ROTHBARD	4,200					
	BRIAN COZEN	4,200					
	KEITH THOMPSON	4,200					
	JOHN MIKEL	4,200					
	MARK BATTAGLIA	4,200					
	1 ADD'L RETIREE	4,200					
01-01-416-4235	OTHER INSURANCE	1,862	1,862	2,271	1,522	1,827	1,995
01-01-416-4240	UNEMPLOYMENT	4,457	1,709	10,000	2,922	3,507	5,000
01-01-416-4250	EMPLOYEE ASSISTANCE PROGRAM	53	35	52	35	42	52
	EAP ANNUAL PAYMENTS	52					
	SCORE - EMP WELLNESS PROGRAM	-					
01-01-416-4260	IMRF	34,066	35,917	35,417	30,341	36,410	39,176
01-01-416-4265	POLICE PENSION	752,620	898,459	862,000	914,574	915,000	938,134
01-01-416-4270	EMPLOYEE PHYSICALS	-	4,529	500	213	255	500
01-01-416-4275	EMPLOYEE BACKGROUND CHECKS	-	-	500	-	-	-
01-01-416-5120	MAINTENANCE-EQUIPMENT	2,645	3,919	3,500	3,371	3,500	3,500
	MITEL PHONE SYSTEM	3,000					
	MISC EQUIP REPAIR	500					
01-01-416-5130	MAINTENANCE-MOTOR VEHICLE	618	6,470	1,200	530	636	3,000
01-01-416-5320	ENGINEERING	47,702	93,963	55,000	95,433	114,520	115,000
01-01-416-5330	LEGAL	231,360	643,191	380,000	653,871	805,000	635,000
01-01-416-5340	LABOR NEGOTIATIONS	-	-	15,000	3,504	4,205	8,000
	LOCAL 150 & OTHER	8,000					
01-01-416-5500	CELLULAR/PAGERS	882	639	900	647	777	800
01-01-416-5610	CONFERENCE & TRAVEL	4,661	2,179	4,885	2,158	2,590	1,385
	ILCMA	800					
	IML	585					
	ICMA	-					
01-01-416-5630	TRAINING & MEETINGS	2,089	2,532	1,200	2,650	3,180	1,200
	METRO MANAGER MEETINGS	150					
	ICMA WEB TRAINING	550					
	ILCMA SEMINAR	300					
	MISC TRAINING AND MEETINGS	200					



CITY OF COUNTRYSIDE 2017 ANNUAL BUDGET

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

ACCT NUMBER	ACCT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 FYTD	2016 FYE PROJ	2017 BUDGET
GENERAL ADMINISTRATION CONTINUED...							
01-01-416-5650	SUBSCRIPTIONS	954	929	1,030	684	820	1,030
	BENEFITS & COMP BULLETIN	300					
	FMLA	200					
	CRAINS	180					
	POSTER COMPLIANCE	350					
01-01-416-5690	MEMBERSHIPS & LICENSES	3,832	3,726	20,325	20,110	24,132	21,325
	AICPA	275					
	ILCMA - G PAUL	225					
	ICSC	100					
	IL CPA SOCIETY	275					
	ICMA - G PAUL	960					
	ICMA - S PETERSON	725					
	ILCMA - S PETERSON	225					
	SAMS CLUB	35					
	IGFOA	300					
	NPERLA	205					
	GATEWAY	18,000					
01-01-416-5700	TELEPHONE	39,674	20,091	25,000	15,021	18,025	25,000
	COVERS ENTIRE CITY	25,000					
01-01-416-5710	POSTAGE	10,404	13,381	11,000	9,660	11,592	13,000
01-01-416-5720	NATURAL GAS	-	-	-	-	-	-
01-01-416-5730	ELECTRICITY	82,630	89,345	75,000	59,841	71,809	65,000
01-01-416-5740	WATER	3,488	5,537	5,500	6,013	7,216	6,000
01-01-416-5820	RISK MANAGEMENT	245,228	194,103	230,500	171,826	200,000	199,800
	STORAGE TANK AND CYBER POLICIES	3,675					
	IRMA PREMIUM (75% OF PREMIUM)	158,625					
	IRMA CLAIM DEDUCTIBLES	37,500					
01-01-416-5890	CONTRACTUAL/CONSULTING SERV	151,727	65,612	30,000	11,949	14,338	104,433
	APPRAISALS/OTHER						
01-01-416-6510	OFFICE SUPPLIES	3,258	5,370	3,000	1,378	1,654	2,900
	STATIONARY	200					
	TONER/INK	500					
	OTHER MISC OFFICE SUPPLIES	1,200					
	PROMOTIONAL SUPPLIES	1,000					
01-01-416-6530	FUEL/OIL	2,109	2,153	2,500	1,394	1,673	2,600
01-01-416-8010	OPERATING CAPITAL	7,478	-	-	-	-	-
01-01-416-8020	INFRASTRUCTURE IMPROVEMENTS	-	-	-	-	-	-
01-01-416-9055	TAX SHARING	606,169	613,458	768,802	302,563	768,802	598,802
	CJ WILSON MAZDA	145,000					
	ETTLERSON HYUNDAI	-					
	WESTFIELD FORD	203,802					
	PHILAN DODGE	250,000					
TOTAL GENERAL ADMINISTRATION		2,589,295	3,077,354	2,926,238	2,618,936	3,378,367	3,166,473



CITY OF COUNTRYSIDE 2017 ANNUAL BUDGET

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

ACCT NUMBER	ACCT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 FYTD	2016 FYE PROJ	2017 BUDGET
IT SERVICES							
01-01-418-5120	MAINTENANCE-EQUIPMENT	-	90	24,500	-	-	-
01-01-418-5500	CELLULAR/PAGERS	-	-	-	-	-	-
01-01-418-5680	SOFTWARE LICENSES	16,552	21,757	19,500	26,113	31,336	27,000
	WATCHGUARD MAINTENANCE	2,500					
	MSI ANNUAL MAINTENANCE	15,000					
	STERLING CODE HOSTING	1,000					
	WEBHOSTING/RETAINER BLOCK	2,500					
	ESRI GIS (COMM DEV)	1,000					
	CAPERS ANNUAL MAINTENANCE	5,000					
01-01-418-5890	CONTRACTUAL/CONSULTING	92,734	109,588	109,500	75,734	90,881	122,600
	MERGING TECHNOLOGIES	103,100					
	COMCAST - PARK CAMERAS	4,000					
	COMCAST - CITY AND PD CAMERAS	4,000					
	DATAMATION AND OTHER	6,000					
	2ND FLOOR COPIER CHARGES	5,500					
01-01-418-6520	OPERATING SUPPLIES	751	4,215	3,000	885	1,062	3,000
	MISC COMPUTER SUPPLIES	3,000					
01-01-418-6525	SOFTWARE	1,081	2,509	2,600	1,872	2,247	26,376
	WINDOWS 10 UPGRADE	3,476					
	ANTIVIRUS	2,000					
	MICROSOFT OFFICE 2016	12,500					
	WINDOWS SERVER 2012	3,000					
	ADOBE PRO LICENSING	5,400					
01-01-418-6526	HARDWARE	14,830	35,462	18,500	17,483	20,979	12,500
	PC REPLACEMENTS - CITY HALL	7,500					
	PRINTERS/SCANNERS/OTHER	5,000					
01-01-418-8010	OPERATING CAPITAL	-	-	-	-	-	-
TOTAL IT SERVICES		125,947	173,620	177,600	122,087	146,505	191,476

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COMMUNITY DEVELOPMENT DEPARTMENT

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

Economic Development

The City Administrator is the staff liaison to the Economic Development Committee and is responsible for planning and directing economic development activity within the City. She also works closely with the Zoning Administrator to assist developers with proposed site plans and location assistance. New materials have been developed 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's community development.



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. **Kimberly Clarke, Zoning Administrator** serves as the staff liaison to this Board.

Building Permits

Holly Williams, Building Clerk processes permit applications, schedules inspections and follows up on occupancy permits. The most common projects requiring a permit include new construction, room additions, room remodels, fences and roofs. The City issued 526 permits this year, an increase of 2.5% and a 50.8% in the value of permits. This is due to a few large scale developments including Jack Phelan Dodge and Continental Honda remodels.



Inspections and Code Enforcement

TPI is also under contract for plan reviews, inspections and code enforcement. In addition, the City does not employ a Health Inspector; but rather has an Intergovernmental Agreement with the Cook County Department of Public Health for all health and sanitation inspections. The City tries to work with code violators to give them an opportunity to correct the violation. However, in some cases issuing a citation is required. Staff presents these citations at the City's monthly adjudication hearings. There was a significant increase in citations this past year due to an increased focus on code enforcement as well as several violations not corrected in 2014 that received citations in 2015 (calendar year references).

DESCRIPTION	CY2015	CY2014
# Permits Issued	526	513
Value of Permits Issued	\$15,241,203	\$10,107,704
# Citations Issued	216	129
Fines Collected	\$10,783	\$4,275

COMMUNITY DEVELOPMENT DEPARTMENT CONTINUED...

MAJOR ACCOMPLISHMENTS

- Processed 526 permit applications.
- Issued 216 citations for code violations, a 67% increase from the prior year.
- The City Administrator was a part of a panel that presented a session at the IML Annual Conference, "Using Tax Increment Financing to Reinvent Blighted Properties."
- Completed the annual street resurfacing program: 9th Av from 56th Street to 57th Street, Hillsdale Road from Lorraine Drive to Sunset Avenue, and Stalford Road from Joliet Road to the east limit.
- The City negotiated a redevelopment agreement with Orput Real Estate for the construction of a Chick-fil-A restaurant. This completes the City Center development.
- The City welcomed the expansion of the Barker Shop on 55th Street.
- The City Council approved a redevelopment agreement with Jack Phelan Dodge – the Dealership will add a \$14K addition to the current operating facility and will add the Chrysler and Jeep lines.



INITIATIVES/GOALS FOR FISCAL 2017

- Finalize a redevelopment plan on the last City-Owned vacant parcel in the LaGrange Road TIF District and Arterial Overlay District.
- Continue working with ownership and management of Andy's Frozen Custard to implement traffic control changes for the benefit of customers and residents.
- Work with developer of the Chipotle redevelopment project to get store open by the Fall of this year.
- Pursue additional Federal/State grants to in order to administer City-Wide infrastructure needs.
- Update five-year Street Resurfacing Plan as needed.
- Begin next phase of ITEP Streetscape Project – 55th Street to Joliet Road.
- Improve code enforcement efforts on neglected properties and update code as necessary.
- Continue to provide residents, businesses and other stakeholders with accurate zoning and building information in a timely manner.
- Provide elected officials and City management with all requested information on a timely basis.



CITY OF COUNTRYSIDE 2017 ANNUAL BUDGET

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

ACCT NUMBER	ACCT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 FYTD	2016 FYE PROJ	2017 BUDGET
COMMUNITY DEVELOPMENT DEPT.							
01-01-419-4210	SALARIES FULL-TIME	147,577	175,816	188,498	159,549	191,458	193,685
01-01-419-4215	SALARIES PART-TIME	16,876	3,944	-	-	-	-
01-01-419-4217	OVERTIME	2,948	1,790	1,685	132	158	2,106
01-01-419-4218	BUYBACKS & OTHER BENEFITS	6,590	1,019	5,693	2,058	2,058	4,470
01-01-419-4220	SOCIAL SECURITY TAX	10,560	11,052	12,145	9,819	11,783	12,416
01-01-419-4225	MEDICARE TAX	2,470	2,585	2,840	2,296	2,755	2,904
01-01-419-4230	HEALTH INSURANCE	25,047	26,972	39,372	22,139	26,566	26,718
01-01-419-4235	OTHER INSURANCE	1,204	1,502	2,300	1,522	1,827	1,920
01-01-419-4250	EMPLOYEE ASSISTANCE PROGRAM	53	53	57	52	52	57
01-01-419-4260	IMRF	23,415	24,415	26,582	22,464	26,957	29,699
01-01-419-5120	MAINTENANCE-EQUIPMENT	-	-	500	-	-	-
01-01-419-5130	MAINTENANCE-MOTOR VEHICLES	-	500	500	-	-	500
FORD 500	500						
01-01-419-5320	ENGINEERING	9,510	11,298	12,000	12,824	12,824	12,000
NOVOTNY PN REV(S) - REIMBURSABLE	12,000						
01-01-419-5360	INSPECTION FEES	9,480	9,480	15,000	10,300	12,360	15,000
CDDPH INSPECTION FEES	15,000						
01-01-419-5370	DATA PROCESSING	-	-	-	-	-	-
01-01-419-5500	CELLULAR/PAGERS	136	219	-	-	-	-
01-01-419-5610	CONFERENCE & TRAVEL	95	12	500	860	1,033	-
ILAPA - K CLARK	-						
01-01-419-5630	TRAINING & MEETINGS	20	756	500	160	192	750
01-01-419-5650	SUBSCRIPTIONS	650	714	300	584	701	779
LOOPNET	779						
01-01-419-5670	TUITION REIMBURSEMENT	-	-	-	5,200	5,200	5,200
01-01-419-5690	MEMBERSHIPS & LICENSES	396	338	350	369	369	369
APA - K CLARK	369						
01-01-419-5810	LEGAL NOTICE/NEWS PUBLICATIONS	-	-	-	-	-	-
01-01-419-5880	REIMBURSABLE EXPENSES	20	-	-	-	-	-
01-01-419-5890	CONTRACTUAL/CONSULTING SERV	192,009	224,094	200,000	177,605	213,126	225,000
DATAMATION (SCANNING)	1,000						
FIRE SAFETY PLAN REVIEW	3,800						
CONTRACTING BUILDING OFFICAL	147,400						
PLAN REVIEWS REIMBURSABLE	40,000						
TIMBERLINE GRASS - VACANT LOTS	32,800						
01-01-419-6510	OFFICE SUPPLIES	2,832	3,161	2,500	1,203	1,443	4,000
MISC OFFICE SUPPLIES	4,000						
01-01-419-6520	OPERATING SUPPLIES	2,981	1,824	3,000	2,776	3,331	1,500
SIDEWELL COOK COUNTY ATLAS	500						
INK/PAPER/TONER	500						
INSPECTION/PERMIT FORMS	500						
01-01-419-6530	FUEL/OIL	113	122	500	32	38	200
01-01-419-8010	OPERATING CAPITAL	-	-	-	-	-	-
TOTAL COMMUNITY DEVELOPMENT DEPT		454,982	501,665	514,822	431,944	514,231	539,273
TOTAL LEGISLATION AND ADMINISTRATION		3,888,360	4,499,089	4,350,894	3,712,459	4,682,549	4,595,823

POLICE DEPARTMENT

OFFICE OF THE CHIEF

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



CHIEF
Joseph G. Ford



DEPUTY CHIEF
Scott Novak



MASTER SERGEANT
Paul Klimek



ADMINISTRATIVE ASSISTANT
Charity Blackwell

ADMINISTRATIVE SERVICES

COMMUNICATIONS

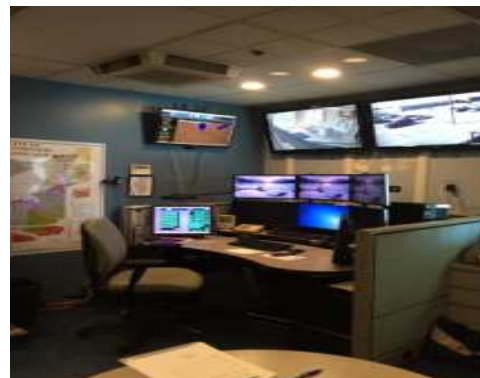


Community Service Officer Supervisor **Patricia Littlejohn**, who has been with the department since 2007, and 10 part-time Community Service Officers (CSO's) maintain coverage at the front desk 24 hours a day, 365 days per year. CSO's are responsible for answering non-emergency phone calls, preparing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

Our CSO's received a total of 3,373 administrative telephone calls and handled over 1,900 window assists during the course of weekend and evening shifts in 2016.

2015 Training highlights

*2,747 combined hours of department training.
An average of 114.5 hours of training per officer.*



POLICE DEPARTMENT CONTINUED...

RECORDS DEPARTMENT



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

PATROL DIVISION

The Patrol Division is the largest component of the Countryside Police Department. This Division is responsible for responding to both emergency and non-emergency calls for service from the public, handling special assignments, and proactively addressing community concerns. Patrol Officers are responsible for protection of life and property, helping to maintain peace, order and safety to all, conducting preliminary investigations, enforcing the Illinois Criminal Code and traffic laws, as well as City Ordinances. The Countryside Police Department encourages Patrol Officers to take a proactive approach to interacting with the community and its residents. During 2015, Patrol Officers responded to 6,400 total calls for service regarding criminal offenses, traffic crashes, alarm activations, disturbances, traffic complaints, and other miscellaneous events.



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

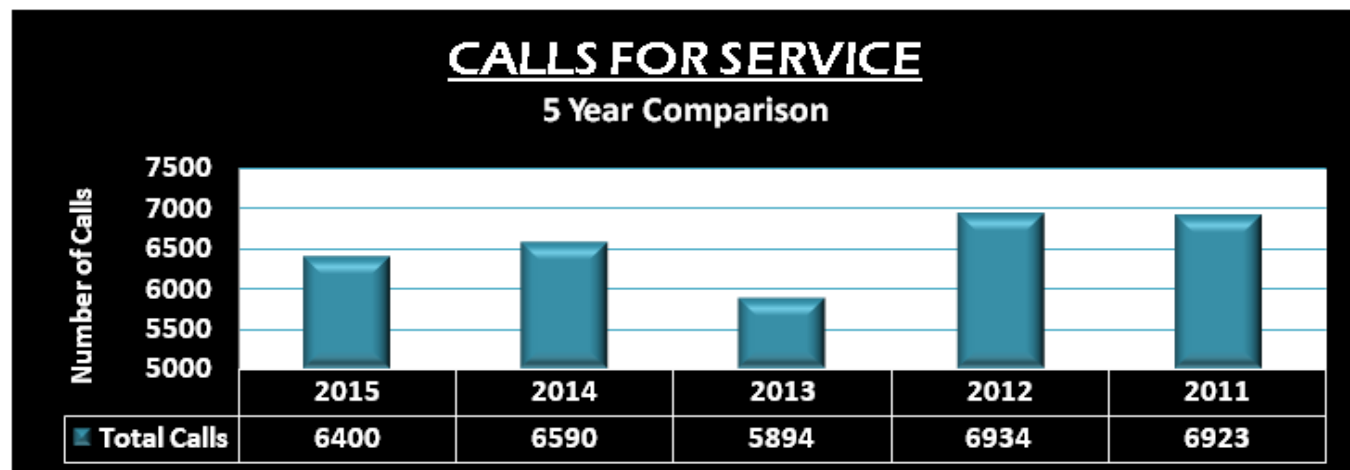
MAJOR ACCOMPLISHMENTS

- Implemented a new 12 hour shift patrol schedule to help continue streamlining overtime needs and to preserve the health and well-being of our officers.
- Hired two probationary officers from the police officer eligibility list which brought us to full manpower.
- Increased department training by over 900 hours.
- Made recommendations that led to the establishment of the Crime Free Housing Program staffed with a part-time Crime Free Housing Coordinator.

POLICE DEPARTMENT CONTINUED...

MAJOR ACCOMPLISHMENTS CONTINUED...

- 17 students attended and graduated from our 4th Citizen's Police Academy. Offered a CPR class to Citizen's Police Academy students and alumni in March. The CPR class is a two-hour training exercise and attendees receive a CPR certification that is valid for 2 years.
- Through participation in several Special Olympics fundraising events, we raised over \$11,500 for the Special Olympics
- Continued to streamline and distribute our monthly statistical reports and added a police blotter to the police department website to provide weekly reports of arrests and criminal activity.
- Opened a department Twitter account to assist in getting important information out to our community. This is in addition to our reverse 911, department website, email alerts, and department Facebook page.
- Reduced overtime costs from \$169,085 in 2014 to \$128,886 in 2015. This amounted to a 23% reduction in overtime costs to the City.
- Reduced overall police expenditures by 9.6% for FY15.



INITIATIVES/GOALS FOR FISCAL 2017

- Create a timeline for evaluation of policies and procedures to ensure all policies and procedures are reassessed at least every two years and not just when there is a change in legislation.
- Continue to conduct analysis of crime trends and establish approaches to resolve problem areas.
- Continue to increase the professional development of our officers through training and mentoring opportunities.
- Upgrade existing city wide camera system plus install additional security devices at the Flagg Creek Golf Course.
- Use other software applications such as NEXT DOOR to add to our Facebook and Twitter Pages as a vehicle to reach citizens.



CITY OF COUNTRYSIDE 2017 ANNUAL BUDGET

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

ACCT NUMBER	ACCT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 FYTD	2016 FYE PROJ	2017 BUDGET
POLICE DEPARTMENT							
01-02-421-4210	SALARIES FULL-TIME	2,348,640	2,200,035	2,352,072	1,915,135	2,298,162	2,363,437
01-02-421-4215	SALARIES PART-TIME	73,648	95,727	95,660	84,461	101,354	129,804
01-02-421-4217	OVERTIME	169,085	128,886	180,000	90,727	108,872	114,000
	OVERTIME EXCLUDING HOLIDAY	54,176					
	HOLIDAY OVERTIME	59,824					
01-02-421-4218	BUYBACKS & OTHER BENEFITS	232,854	131,228	200,000	276,349	287,626	152,381
	SICK BUYBACK	21,911					
	HOLIDAY PAY	67,985					
	VACATION BUYBACK	19,930					
	COMP BUYBACK	32,455					
	ANNUAL LONGEVITY	1,700					
	SPECIALTY PAY	8,400					
01-02-421-4220	SOCIAL SECURITY TAX	173,216	151,169	174,957	143,136	171,763	169,819
01-02-421-4225	MEDICARE TAX	40,510	36,407	42,521	33,864	40,637	39,716
01-02-421-4230	HEALTH INSURANCE	370,879	367,525	418,032	305,162	366,194	360,966
01-02-421-4235	OTHER INSURANCE	18,365	17,680	23,672	15,322	18,387	20,147
01-02-421-4250	EMPLOYEE ASSISTANCE PROGRAM	475	475	600	475	475	600
01-02-421-4260	IMRF	49,059	33,382	34,403	28,042	33,650	37,770
01-02-421-4270	EMPLOYEE PHYSICALS	1,848	1,167	1,000	1,689	2,027	1,000
01-02-421-4290	UNIFORM ALLOWANCE	17,112	21,377	24,300	23,032	24,300	25,200
	PATROL LEATHER ALLOWANCE	4,800					
	UNIFORM REPLACEMENT	19,200					
	DETECTIVE UNIFORM ALLOWANCE	1,200					
01-02-421-5110	MAINTENANCE-BUILDING	95	-	-	-	-	-
01-02-421-5120	MAINTENANCE-EQUIPMENT	7,130	11,292	11,000	3,551	4,262	9,750
	PORT-MOBILE RADIO REPAIRS	500					
	CITY CAMERA SYSTEM	2,000					
	RADAR REPAIRS/CALIBRATION	650					
	FOSTER AND SONS (FIRE EXT)	900					
	NET WEST RADIO	2,500					
	BIKE REPAIRS	700					
	COTG COPY CHARGES	2,500					
01-02-421-5130	MAINTENANCE-MOTOR VEHICLE	17,159	11,512	18,000	14,074	16,888	18,000
	CAR WASH/DETAILING	1,000					
	FORD - SQUADS	10,000					
	TIRES - SQUADS	4,000					
	BODY WORK	2,400					
	FIRST AID KITS (SQUADS)	600					
01-02-421-5340	LABOR NEGOTIATION	210,069	175,856	150,000	251,203	401,203	150,000
01-02-421-5500	CELLULAR/PAGERS	5,329	5,289	5,500	2,615	3,138	5,500
01-02-421-5610	CONFERENCE & TRAVEL	2,025	770	1,750	1,269	1,522	500
	ILEAS	500					
	POLICE MEMORIAL	-					
	IL JUVENILE ASSOC CONFERENCE	-					
	IL ASSOC - CHIEFS OF POLICE	-					

THE POLICE DEPARTMENT IS CONTINUED ON THE FOLLOWING PAGE



CITY OF COUNTRYSIDE 2017 ANNUAL BUDGET

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

ACCT NUMBER	ACCT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 FYTD	2016 FYE PROJ	2017 BUDGET
POLICE DEPARTMENT CONTINUED...							
01-02-421-5630	TRAINING & MEETINGS	9,352	7,133	9,850	2,941	3,530	9,850
	WEST SUBURBAN POLICE CHIEF	400					
	ILEAS	75					
	WEST SUB JUVENILE ASSOC	600					
	IL JUV OFFICER ASSOC	100					
	IL TACTICAL OFFICER ASSOC	1,200					
	MAJOR CASE ASSOC TEAM	300					
	IL ASSOC CHIEFS OF POLICE	125					
	NORTH EAST MULTI REGION TRAIN	2,900					
	IRMA LEGAL REVIEW AND UPDATE	2,000					
	SSCOP	800					
	FBI NA	150					
	COURT SMART LAW ENF	1,200					
01-02-421-5650	SUBSCRIPTIONS	1,330	4,396	4,000	2,305	2,766	4,750
	IL COMPILED STATUTES	300					
	SUBURBAN LIFE	50					
	DIGITAL RECORDS MGMT	100					
	DATA COM COMPLAINT SOFTWARE	1,500					
	LEXIS NEXIS	1,800					
	PUBLIC ENGINE	1,000					
01-02-421-5670	TUITION REIMBURSEMENT	14,951	1,521	11,920	760	912	18,200
	EMPLOYEE #1 (ST)	5,200					
	EMPLOYEE #2 (NO)	5,200					
	EMPLOYEE #3 (KA)	2,600					
	EMPLOYEE #4 (BL)	5,200					
01-02-421-5690	MEMBERSHIPS & LICENSES	3,080	3,040	4,000	2,840	3,408	4,000
	FIFTH DIST PAID RESPONSE	1,000					
	SEST SUBURBAN JUV ASSOC	75					
	IL JUVENILE ASSOC	90					
	IL ASSOC CHIEFS OF POLICE	200					
	WEST SUBURBAN CHIEFS OF POLICE	75					
	ACUTE CARE EDU (CPR)	65					
	MCA T	750					
	SSMCTF	1,000					
	WEST SUBURBAN DETECTIVES	75					
	CTC MEMBERSHIP (CPR)	60					
	ESO MEMBERSHIP	50					
	SAMS CLUB	35					
	INTERNATIONAL CHIEFS	120					
	FBI NATIONAL ACADEMY ASSOC	100					
	DARE	30					
	SSCOP	100					
	SLEAP	30					
	IL DEPT AG (DOG LICENSE)	25					
	ILEAS	120					
01-02-421-5810	LEGAL NOTICE/NEWS PUBLICATION	-	57	-	-	-	-

THE POLICE DEPARTMENT IS CONTINUED ON THE FOLLOWING PAGE



CITY OF COUNTRYSIDE 2017 ANNUAL BUDGET

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

ACCT NUMBER	ACCT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 FYTD	2016 FYE PROJ	2017 BUDGET
POLICE DEPARTMENT CONTINUED...							
01-02-421-5890	CONTRACTUAL/CONSULTING SERV	8,275	12,079	13,265	8,915	10,698	15,615
	BRAINIFF COMM - TORNADO ALARM	850					
	ANIMAL PICKUP	1,300					
	COTG COPIER LEASE	7,500					
	TRAK CRITICAL REACH	265					
	DOA TRANSPORT	1,500					
	ALL TRAFFIC SOLUTIONS	1,500					
	SHRED IT SERVICES	2,700					
01-02-421-6510	OFFICE SUPPLIES	5,474	4,456	7,000	4,127	4,953	6,000
01-02-421-6520	OPERATING SUPPLIES	16,175	12,348	13,500	10,983	13,179	15,195
	TICKET BOOK/LETTERHEAD	4,240					
	AUTOMOTIVE	1,000					
	FIRST AID KITS (SQUADS)	1,500					
	BIOSAFE (GLOVES/BIOHAZ)	400					
	JEWEL (SUPPLIES)	460					
	PRISONER'S MEALS	1,300					
	MEDICAL DISPOSAL	500					
	RADIO EQUIPMENT	500					
	POLICE COMPOSITE SKETCH	300					
	SAMS CLUB (SUPPLIES)	1,400					
	AED MAINTENANCE	700					
	C.P.A. SUPPLIES	500					
	BACKGROUND/FINGERPRINTING	1,000					
	NEW AED	1,395					
01-02-421-6530	FUEL/OIL	74,540	60,640	75,000	38,686	46,423	60,000
01-02-421-6540	DUI EQUIPMENT	-	-	-	6,875	8,250	-
01-02-421-8010	OPERATING CAPITAL	-	-	1,800	-	-	1,800
01-02-421-9070	GRANT EXPENDITURES	437	354	-	376	451	-
01-02-421-9080	ADJUDICATION COSTS	-	-	-	-	-	-
TOTAL POLICE DEPARTMENT		3,871,114	3,495,801	3,873,802	3,268,914	3,975,030	3,734,000

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PUBLIC WORKS DEPARTMENT

This department is comprised of twelve full-time employees, the Public Works Superintendent, the Mechanic, Maintenance Worker 2, Maintenance Worker 1, Lead Water Plant Operator and Water Plant Operator. This department is responsible for the maintenance of public buildings and property, including parks, rights-of-way and the water distribution system and sanitary sewer system in Ward 2.

Public Works Superintendent, Jim Essig oversees all the activities in this department. The primary responsibilities of this department include snow plowing city streets, sidewalks, park pathways and over 150 driveway aprons for senior citizens, residential leaf pick-up, brush chipping, street sweeping, water main and hydrant repairs, street/parkway/sidewalk/streetlight repairs, routine maintenance of public buildings and being on call 24/7 for emergency call-outs.



Street Maintenance

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

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

Leaf Pickup

This program is by far the most labor intensive of the services provided. It typically takes about one week to make a full cycle of the City. This program collected 204 tons of leaves this year.

Park/Public Property Maintenance

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

DESCRIPTION	CY 2015	CY 2014
# Snow plowing trips	22	34
Tons of salt	710	782
# Public properties maintained	103	103
Truckloads of brush	108	112
Tons of leaves	204	200
Amount of dump charges	\$10,198	\$9,510
Cost spring clean-up	\$10,926	\$10,853
# DOL drug tests	9	8

MAJOR ACCOMPLISHMENTS

- No accidents or workers' compensation claims in calendar year 2015.
- Picked up and disposed of 108 truckloads of brush.
- Picked up and disposed of 204 tons of leaves.
- Snow plowed 221 driveway aprons for senior citizens.
- Cleared snow away from 350 City water hydrants.
- Cleaned up debris from 2 major flood events.
- Repaved 9th Avenue from 56th Street to 57th Street.

PUBLIC WORKS DEPARTMENT CONTINUED...

MAJOR ACCOMPLISHMENTS CONTINUED...

- Repaved Hillsdale Road from Sunset Avenue to Lorraine Drive, Stalford Road from Joliet Road to the dead-end and replaced sidewalks on Joliet Road that were trip hazards.
- Installed new Route 66 benches for seniors and residents.
- Cleaned out storm sewer catch basins City-wide.
- Set up for the CBA carnival and the Summer Concert Series.
- Conducted a park safety check list at each park and repaired all items.
- Trimmed parkway trees on various streets that were repaved.
- Performed drainage projects on Peck Av., Parkside Av., Blackstone Av., and 61st Place.
- Replaced the inside shop lights at the Public Works facility for employee safety.



INITIATIVES/GOALS FOR FISCAL 2017

- Purchase new capital equipment – leaf machine and 1 ton dump truck.
- Replace wood chips in all playgrounds
- Repave Constance Lane from Joliet Road to Brainard Avenue.
- Replace Water Main on Constance Lane from Joliet Road to Brainard Avenue (Water Division).
- Repaint all hydrants in City.
- Trench drainable ditch behind Ideal School.
- Set up and take down CBA Carnival at new Home Depot parking lot location.
- Replace all sidewalk squares in City that present trip hazards.
- Plant new parkway trees in the Fall and Spring.
- Continue to administer the 50/50 Tree Program in conjunction with the City Clerk's Office and participating vendors.
- Work with Finance Department, Community Development, City Administration, and the City Engineer on the updating and revising of the street resurfacing program and capital plan.



CITY OF COUNTRYSIDE 2017 ANNUAL BUDGET

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

ACCT NUMBER	ACCT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 FYTD	2016 FYE PROJ	2017 BUDGET
PUBLIC WORKS DEPARTMENT							
01-03-431-4210	SALARIES FULL-TIME	590,585	602,610	634,872	526,755	632,106	660,210
01-03-431-4215	SALARIES PART-TIME	29,240	30,370	27,000	26,240	27,000	30,000
01-03-431-4217	OVERTIME	47,748	43,793	31,587	23,206	27,848	38,723
01-03-431-4218	BUYBACKS & OTHER BENEFITS	9,647	56,242	9,992	9,312	9,312	10,145
01-03-431-4219	PAGER ALLOWANCE	33,258	34,213	32,850	26,742	32,090	32,850
01-03-431-4220	SOCIAL SECURITY TAX	43,171	46,470	45,651	37,348	44,817	47,860
01-03-431-4225	MEDICARE TAX	10,096	10,868	10,676	8,734	10,481	11,193
01-03-431-4230	HEALTH INSURANCE	149,571	153,136	154,766	133,515	160,218	161,730
01-03-431-4235	OTHER INSURANCE	7,447	7,231	8,513	6,572	7,886	8,115
01-03-431-4250	EMPLOYEE ASSISTANCE PROGRAM	176	176	190	176	211	190
01-03-431-4260	IMRF	92,333	125,357	96,252	81,902	98,283	110,028
01-03-431-4270	EMPLOYEE PHYSICALS	820	1,458	2,000	992	1,191	1,600
	RANDOM DOT	1,000					
	SEASONAL HELP	600					
01-03-431-4290	UNIFORM ALLOWANCE	7,536	7,014	7,678	6,069	7,283	7,678
	10 EMPLOYEES WKLY RENTAL	5,778					
	BOOTS	1,400					
	SAFETY T SHIRTS	500					
01-03-431-5110	MAINTENANCE- BUILDING	36,965	47,333	37,000	43,278	47,000	47,000
	HVAC	12,000					
	ELECTRICAL MAINT	5,000					
	DUMPSTER FEES	22,000					
	FLOOR MATS	3,000					
	DOOR MAINTENANCE	3,000					
	MISC ITEMS	2,000					
01-03-431-5120	MAINTENANCE-EQUIPMENT	18,404	22,822	20,000	11,488	13,786	20,000
01-03-431-5125	MAINTENANCE-INFRASTRUCTURE	54,747	93,970	58,548	45,470	54,564	53,548
	STREET LIGHTS	20,000					
	IDOT TRAFFIC SIGNALS	9,048					
	SIDEWALK REPAIRS	1,000					
	STORM SEWERS	2,500					
	ANNUAL NPDES PERMIT FEE	1,000					
	SIDEWALK INSPECTION PROG	20,000					
01-03-431-5130	MAINTENANCE-MOTOR VEHICLES	9,522	17,536	15,000	13,206	15,000	15,000
01-03-431-5500	CELLULAR/PAGERS	1,179	807	1,200	1,535	1,842	1,200
	DPW PAGERS	160					
	NEXTEL PHONES	1,040					
01-03-431-5610	CONFERENCE & TRAVEL	-	-	-	-	-	-
01-03-431-5630	TRAINING & MEETINGS	-	265	500	-	-	500
01-03-431-5690	MEMBERSHIPS & LICENSES	432	242	1,000	184	220	1,000
	APWA MEMBERSHIPS	260					
	CDL REIMBURSEMENTS	240					
	VARIOUS	500					

THE PUBLIC WORKS DEPARTMENT IS CONTINUED ON THE FOLLOWING PAGE

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

ACCT NUMBER	ACCT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 FYTD	2016 FYE PROJ	2017 BUDGET
PUBLIC WORKS DEPARTMENT CONTINUED...							
01-03-431-5890	CONTRACTUAL/CONSULTING SERV	189,860	196,121	178,650	224,716	225,000	194,650
	ELEVATOR MAINTENANCE	5,000					
	FIRE & SECURITY (INCLUDES ESDA)	9,500					
	FIRE SPRINKLERS	1,000					
	WEED CONTROL/FERTILIZER	2,500					
	CITY HALL GEN SET	1,200					
	BALLFIELD GROOMING	10,000					
	PARK LANDSCAPING	5,000					
	PARKWAY TREE REMOVAL	20,000					
	WOOD CHIP DISPOSAL	2,000					
	LEAF DISPOSAL FEES	15,000					
	PARKWAY TREE PURCH	10,000					
	PARKWAY TREE PRUNING	6,000					
	RADCO - 2WAY RADIO	1,750					
	RODENT PEST CONTROL	1,000					
	FIRE EXTINGUISHER MAINT	400					
	FIRST AID SUPPLIES	250					
	PARK PLUMBING	2,500					
	CLOCK TOWER MAINT	550					
	STREET PATCHING	25,000					
	CUSTODIAL SERVICE	20,000					
	C-SIDE PARK PORTA MAINT	1,000					
	SPRING CLEAN UP	15,000					
	50/50 TREE REMOVAL	40,000					
01-03-431-6510	OFFICE SUPPLIES	772	1,951	1,000	753	904	1,000
01-03-431-6520	OPERATING SUPPLIES	84,054	154,094	115,700	111,458	115,700	115,400
	CUSTODIAL SUPPLIES	5,000					
	HARDWARE SUPPLIES	3,000					
	STREET LIGHT BULBS	2,500					
	MUNIC BUILDING BULBS	1,000					
	STREET SIGNS/POSTS	5,000					
	BLACK DIRT	1,200					
	SALT	60,000					
	SAFETY SUPPLIES (PPE)	2,500					
	PLAYGROUND COVER	1,250					
	FLAGS	1,000					
	COLD PATCH	2,000					
	ACETYLENE/OXYGEN	500					
	STORM SEWER SUPPLIES	450					
	GROUNDS MAINT	30,000					
01-03-431-6530	FUEL/OIL	41,651	33,810	31,000	22,667	27,201	31,000
	DIESEL	27,500					
	GAS	1,500					
	OIL	2,000					
01-03-431-6550	SAFETY EQUIPMENT	-	1,076	1,150	991	1,189	1,150
01-03-431-8010	OPERATING CAPITAL	-	-	-	-	-	-
TOTAL PUBLIC WORKS DEPARTMENT		1,459,213	1,688,968	1,522,775	1,363,309	1,561,132	1,601,770



CITY OF COUNTRYSIDE 2017 ANNUAL BUDGET

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

ACCT NUMBER	ACCT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 FYTD	2016 FYE PROJ	2017 BUDGET
ES.D.A. DEPARTMENT							
01-06-461-4215	SALARIES PART-TIME	9,975	8,842	10,192	4,810	5,772	-
01-06-461-4220	SOCIAL SECURITY TAX	748	548	632	439	527	-
01-06-461-4225	MEDICARE TAX	175	128	148	102	123	-
01-06-461-4230	HEALTH INSURANCE	-	-	-	-	-	-
01-06-461-4260	IMRF	762	(18)	-	-	-	-
01-06-461-4270	EMPLOYEE PHYSICALS	-	-	-	-	-	-
01-06-461-4290	UNIFORM ALLOWANCE	-	-	300	-	-	-
01-06-461-5110	MAINTENANCE-BUILDING	365	94	500	99	119	-
01-06-461-5120	MAINTENANCE-EQUIPMENT	-	1,529	500	48	57	-
01-06-461-5130	MAINTENANCE-MOTOR VEHICLES	730	1,872	1,500	103	124	-
01-06-461-5500	CELLULAR/PAGERS	1,502	1,523	1,609	673	808	-
01-06-461-5610	CONFERENCE & TRAVEL	-	-	-	-	-	-
01-06-461-5630	TRAINING & MEETINGS	-	-	50	45	54	-
01-06-461-5650	SUBSCRIPTIONS	-	-	-	-	-	-
01-06-461-5690	MEMBERSHIPS & LICENSES	-	-	-	-	-	-
01-06-461-5700	TELEPHONE	1,704	3,469	3,390	3,252	3,903	-
	FIRE ALARM CIRCUIT (DPW 5890)	-	-	-	-	-	-
01-06-461-5890	CONTRACTUAL/CONSULTING SERV	1,531	513	1,061	1,347	1,617	-
	BRAINIFF TORNADO SIREN (PD 5890)	-	-	-	-	-	-
	FOSTER & SONS FIRE EXT (DPW 5890)	-	-	-	-	-	-
	QTRLY ALARM TESTING (DPW 5890)	-	-	-	-	-	-
01-06-461-6510	OFFICE SUPPLIES	-	-	175	-	-	-
01-06-461-6520	OPERATING SUPPLIES	-	-	225	-	-	-
01-06-461-6530	FUEL/OIL	995	471	750	178	213	-
01-06-461-8010	OPERATING CAPITAL	-	-	-	-	-	-
TOTAL ES.D.A. DEPARTMENT		18,486	18,971	21,032	11,096	13,317	-
TOTAL GENERAL FUND EXPENSES		9,237,173	9,702,828	9,768,503	8,355,778	10,232,028	9,931,593
TOTAL GF EXPENSES & OTHER FINANCING USES		11,597,969	29,958,638	11,700,852	9,910,217	12,164,379	12,309,322
GENERAL FUND SURPLUS/(DEFICIT)		1,402,518	557,043	(149,572)	1,014,710	820,976	-

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CITY OF COUNTRYSIDE 2017 ANNUAL BUDGET

HOTEL/MOTEL FUND

ACCT NUMBER	ACCT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 FYTD	2016 FYE PROJ	2017 BUDGET
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REVENUES:

TAXES

15-00-310-3110	HOTEL/MOTEL TAXES	329,326	347,381	305,000	316,963	362,679	368,119
TOTAL TAXES		329,326	347,381	305,000	316,963	362,679	368,119

OTHER REVENUES

15-00-380-3810	INTEREST INCOME	3,355	3,008	2,625	2,216	2,400	7,500
15-00-380-3840	FESTIVAL REVENUE	-	-	-	-	-	-
15-00-380-3850	SPONSORSHIP REVENUE	22,650	14,000	15,000	21,275	21,275	20,000
15-00-380-3880	INVESTMENT GAIN (LOSS)	-	(18,439)	-	-	-	-
TOTAL OTHER REVENUES		26,005	(1,431)	17,625	23,491	23,675	27,500

TOTAL HOTEL/MOTEL FUND REVENUES		355,331	345,950	322,625	340,454	386,354	395,619
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EXPENDITURES:

PROFESSIONAL DEVELOPMENT

15-00-550-4215	SALARIES - PART TIME	2,091	-	-	2,284	2,284	3,000
	ESDA CARNIVAL PATROL	3,000					
15-00-550-4217	OVERTIME	13,201	6,600	13,500	14,882	14,882	15,335
	CBA CARNIVAL PW	8,365					
	CBA CARNIVAL PD	6,970					
TOTAL PROFESSIONAL DEVELOPMENT		15,292	6,600	13,500	17,166	17,166	18,335

CONTRACTUAL SERVICES

15-00-600-5890	CONTRACTUAL/CONSULTING SVCS	-	-	-	-	-	-
15-00-600-5900	ADVERTISING	28,100	30,641	40,000	23,564	23,564	50,500
	NEWSPAPER ADVERTISING	5,500					
	MISC ADVERTISING	5,000					
	RADIO ADVERTISING	20,000					
	CBA BILLBOARDS	20,000					
TOTAL CONTRACTUAL SERVICES		28,100	30,641	40,000	23,564	23,564	50,500

OTHER FINANCING USES

15-00-950-6520	OPERATING SUPPLIES	-	-	-	400	400	500
	MISC SIGNS - EVENTS AT PARK	500					
15-00-950-9010	FESTIVAL EXPENDITURES	4,582	6,354	6,740	9,213	9,213	6,700
	EVENT SIGNS	2,200					
	PRINTING/POSTAGE - POSTCARDS	4,500					
15-00-950-9015	EASTER EGG HUNT	564	544	500	394	473	565
	EASTER BUNNY	150					
	CANDY AND EGGS	415					
15-00-950-9020	CONCERTS IN THE PARK	23,837	28,768	29,610	25,291	25,291	29,310
15-00-950-9021	MOVIES IN THE PARK	-	-	-	-	-	-
15-00-950-9022	HARVEST FESTIVAL	-	-	-	-	-	-
15-00-950-9023	TREE LIGHTING CEREMONY	-	-	-	-	-	-

THE HOTEL/MOTEL FUND IS CONTINUED ON THE FOLLOWING PAGE



CITY OF COUNTRYSIDE 2017 ANNUAL BUDGET

HOTEL/MOTEL FUND CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 FYTD	2016 FYE PROJ	2017 BUDGET
OTHER FINANCING USES CONTINUED...							
15-00-950-9024	CHILDREN'S HOLIDAY PARTY	5,209	5,415	6,175	9,650	9,650	6,275
	GIFT CERTIFICATES	1,750					
	BIKE RAFFLE	350					
	RAFFLE TICKETS	80					
	CANDY CANES	20					
	STOCKINGS	2,300					
	REFRESHMENTS	175					
	SANTA	100					
	ENTERTAINERS	1,000					
	RAFFLE GIFTS	500					
15-00-950-9055	TAX SHARING	113,609	-	160,000	-	-	94,156
	50% HOLIDAY INN (3Q OF PMTS)	-					
15-00-950-9099	OTHER COMMUNITY RELATIONS	42,532	47,095	66,100	49,816	49,816	63,001
	HOLIDAY DECORATIONS	15,000					
	MISC PROGRAMS	3,500					
	BANNERS	10,000					
	CARVIAL SPONSORSHIP	25,000					
	FIREWORKS	7,500					
	I&M CANAL ANNUAL DONATION	1,500					
	I&M CANAL RENDEZOUS EVENT	500					
	HERITAGE CORRIDOR CONTRIB	1					
15-00-950-9595	OPERATING TRANSFER OUT	-	-	-	-	-	114,970
	CAPITAL PROJECT FUND	114,970					
TOTAL OTHER FINANCING USES		190,334	88,175	269,125	94,764	94,843	315,477
TOTAL FUND EXPENDITURES		233,726	125,416	322,625	135,494	135,573	384,312
NET CHANGE IN FUND BALANCE		121,606	220,534	-	204,960	250,781	11,308

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CITY OF COUNTRYSIDE 2017 ANNUAL BUDGET

COMMERCIAL TIF FUND

ACCT NUMBER	ACCT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 FYTD	2016 FYE PROJ	2017 BUDGET
REVENUES:							
TAXES							
22-00-330-3303	INCREMENTAL PROP TAX	-	-	90,000	49,408	49,408	200,000
TOTAL TAXES		-	-	90,000	49,408	49,408	200,000
OTHER REVENUES							
22-00-380-3810	INTEREST INCOME	-	-	-	267	267	250
22-00-380-3850	MISC INCOME	-	-	-	3,930	3,930	-
TOTAL OTHER REVENUES		-	-	-	4,197	4,197	250
TOTAL FUND REVENUES		-	-	90,000	53,605	53,605	200,250
EXPENDITURES:							
PROFESSIONAL & TECHNICAL SERVICES							
22-00-530-5320	ENGINEERING	100,256	10,983	-	1,722	2,066	-
22-00-530-5330	LEGAL	80,149	42,873	40,000	22,125	26,550	15,000
22-00-530-5890	CONTRACTUAL/CONSULTING	1,882	19,926	10,494	6,471	7,765	-
22-00-530-6525	OPERATING SUPPLIES	61	-	-	-	-	-
22-00-530-9550	DEBT PRINCIPAL PAYMENTS	-	-	-	997,966	997,966	734,757
22-00-530-9565	INTERFUND INTEREST PAYMENTS	208,024	176,746	-	-	222,419	245,000
22-00-530-9560	DEBT INTEREST PAYMENTS	76,546	39,506	39,506	39,506	39,506	16,752
TOTAL PROFESSIONAL & TECHNICAL SERVICES		466,918	290,034	90,000	1,067,790	1,296,272	1,011,509
CAPITAL							
22-00-800-8100	UTILITY RELOCATION	32,331	-	-	52,824	52,824	-
22-00-800-8900	OTHER CAPITAL EXPENDITURES	713,632	33,939	-	9,660	9,660	-
TOTAL CAPITAL EXPENDITURES		745,963	33,939	-	62,484	62,484	-
TOTAL FUND EXPENDITURES		1,212,881	323,973	90,000	1,130,274	1,358,756	1,011,509
NET CHANGE IN FUND BALANCE		(1,212,881)	(323,973)	-	(1,076,669)	(1,305,151)	(811,259)

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CITY OF COUNTRYSIDE 2017 ANNUAL BUDGET

EMERGENCY TELEPHONE SYSTEM FUND (E-911 FUND)

ACCT NUMBER	ACCT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 FYTD	2016 FYE PROJ	2017 BUDGET
REVENUES:							
CHARGES FOR SERVICES							
11-00-360-3610	SURCHARGE	94,700	95,565	95,000	68,453	82,144	95,000
TOTAL CHARGES FOR SERVICES		94,700	95,565	95,000	68,453	82,144	95,000
OTHER REVENUES							
11-00-380-3810	INTEREST INCOME	1,946	776	600	158	190	500
11-00-395-3999	OPERATING TRANSFER IN	-	-	-	-	-	317,920
TOTAL OTHER REVENUES		1,946	776	600	158	190	318,420
TOTAL EMERGENCY TELEPHONE SYSTEM REVENUES		96,646	96,340	95,600	68,611	82,334	413,420
EXPENDITURES:							
EMERGENCY TELEPHONE SYSTEM							
11-02-426-5120	MAINTENANCE EQUIPMENT	5,189	3,192	7,000	1,084	1,301	7,000
	MAINTENANCE EQUIP	5,000					
	MISC	2,000					
11-02-426-5680	SOFTWARE MAINT/LICENSES	5,690	5,420	5,420	5,420	6,504	5,420
	REVERSE 911	5,420					
11-02-426-5700	TELEPHONE	30,148	13,844	29,000	9,679	11,614	29,000
11-02-426-5890	CONTRACTUAL SERVICES	116,363	238,643	387,000	232,949	279,538	362,000
	WEATHERTAP	100					
	COOK COUNTY RADIO	2,000					
	VERIZON - AIRCARDS ONLY	2,400					
	SWCD PER OFFICER FEE	300,000					
	DATA LINE	3,500					
	REVENUE PMT TO SWCD	54,000					
11-02-426-8010	OPERATING CAPITAL	50,157	21,413	10,000	681	817	10,000
	PORTABLE RADIOS	2,000					
	INTEROP RADIO	6,000					
	RADIO ACCESSORIES	2,000					
TOTAL EMERGENCY TELEPHONE SYSTEM		207,547	282,512	438,420	249,813	299,774	413,420
TOTAL EMERGENCY TELEPHONE SYSTEM EXPENDITURES		207,547	282,512	438,420	249,813	299,774	413,420
NET CHANGE IN FUND BALANCE		(110,901)	(186,171)	(342,820)	(181,202)	(217,440)	-

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CITY OF COUNTRYSIDE 2017 ANNUAL BUDGET

MOTOR FUEL TAX FUND (MFT FUND)

ACCT NUMBER	ACCT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 FYTD	2016 FYE PROJ	2017 BUDGET
REVENUES:							
INTERGOVERNMENTAL REVENUES							
12-00-330-3360	MOTOR FUEL TAX ALLOTMENT	171,552	196,503	140,301	126,992	152,091	152,681
	PER CAPITA ESTIMATE - 25.90						
TOTAL INTERGOVERNMENTAL REVENUES		171,552	196,503	140,301	126,992	152,091	152,681
OTHER REVENUES							
12-00-380-3810	INTEREST INCOME	984	534	900	190	228	300
TOTAL OTHER REVENUES		984	534	900	190	228	300
TOTAL MOTOR FUEL TAX FUND REVENUES		172,536	197,037	141,201	127,182	152,319	152,981
EXPENDITURES:							
CAPITAL							
12-00-800-8020	INFRASTRUCTURE IMPROVEMENTS	300,000	-	400,932	333,223	333,223	-
TOTAL CAPITAL		300,000	-	400,932	333,223	333,223	-
OTHER FINANCING SOURCES							
12-00-950-9595	OPERATING TRANSFER IN	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES		-	-	-	-	-	-
TOTAL MOTOR FUEL TAX FUND EXPENDITURES		300,000	-	400,932	333,223	333,223	-
NET CHANGE IN FUND BALANCE		(127,464)	197,037	(259,731)	(206,041)	(180,904)	152,981

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CITY OF COUNTRYSIDE 2017 ANNUAL BUDGET

CAPITAL PROJECT FUND

ACCT NUMBER	ACCT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 FYTD	2016 FYE PROJ	2017 BUDGET
REVENUES:							
BOND PROCEEDS							
24-00-310-3610	BOND PROCEEDS	-	-	-	-	-	-
TOTAL BOND PROCEEDS		-	-	-	-	-	-
OTHER REVENUES							
24-00-380-3810	INTEREST INCOME	-	-	-	-	-	-
24-00-380-3820	SALE OF FIXED ASSETS	7,500	-	-	-	-	-
24-00-380-3853	GRANT REVENUE	2,979	283,019	658,770	-	-	459,885
	ITEP-STREETScape- PRELIM ENG	11,085					
	ITEP-STREETScape- DESIGN ENG	140,000					
	ITEP-STREETScape- CONSTR ENG	168,000					
	ITEP-BIKEPATH- PRELIMINARY ENG	70,400					
	ITEP-BIKEPATH- DESIGN ENG	70,400					
TOTAL OTHER REVENUES		10,479	283,019	658,770	-	-	459,885
OTHER FINANCING SOURCES							
24-00-395-3999	OPERATING TRANSFER IN	887,000	187,445	550,945	173,033	550,945	796,275
	FROM THE HOTEL/MOTEL FUND	114,970					
	FROM THE GENERAL FUND	681,305					
TOTAL OTHER FINANCING SOURCES		887,000	187,445	550,945	173,033	550,945	796,275
TOTAL FUND REVENUES		897,479	470,464	1,209,715	173,033	550,945	1,256,160
EXPENDITURES:							
GENERAL ADMINISTRATION							
24-01-416-5320	ENGINEERING FEES	142	4,504	225,000	62,610	75,000	574,855
	ITEP-STREETScape- GRANT FUNDED	319,085					
	ITEP-STREETScape- LOCAL SHARE	79,770					
	ITEP-BIKE PATH- GRANT FUNDED	140,800					
	ITEP-BIKE PATH- LOCAL SHARE	35,200					
24-01-416-8015	FURNITURE & FIXTURES	-	26,583	-	-	-	-
	JOLIET/WILLOW SPRGS STEET SIGNS	-					
24-01-416-8020	INFRASTRUCTURE IMPROVEMENTS	28,041	337,458	484,715	4,852	4,852	-
TOTAL GENERAL ADMINISTRATION		28,183	368,545	709,715	67,462	79,852	574,855
INFORMATION TECHNOLOGY							
24-01-418-8010	EQUIPMENT	12,806	-	40,000	7,997	10,000	-
TOTAL INFORMATION TECHNOLOGY		12,806	-	40,000	7,997	10,000	-
PUBLIC WORKS DEPARTMENT							
24-03-431-5320	ENGINEERING FEES	-	-	-	-	-	-
24-03-431-8000	BUILDING IMPROVEMENTS	-	-	100,000	22,203	22,203	-
24-03-431-8010	EQUIPMENT	-	270,197	-	-	-	-
24-03-431-8015	FURNITURE & FIXTURES	10,450	127,095	-	39,301	39,301	-
24-03-431-8018	MOTOR VEHICLES	36,489	-	-	-	-	110,000
	NEW LEAF MACHINE	60,000					
	NEW BRUSH CHIPPER	-					
	NEW F350 DUMP BODY	50,000					



CITY OF COUNTRYSIDE 2017 ANNUAL BUDGET

CAPITAL PROJECT FUND CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 FYTD	2016 FYE PROJ	2017 BUDGET
PUBLIC WORKS DEPARTMENT CONTINUED...							
24-03-431-8020	INFRASTRUCTURE IMPROVEMENTS	538,190	435,770	360,000	401,126	401,126	571,305
	58TH ST DITCH CLEANING	60,000					
	RESURFACING-67TH ST	-					
	SURF PATCHING BARTON/LONGVW	46,305					
	RESURFACING-CONSTANCE	465,000					
	2016 DRAINAGE IMPROV PLAN	-					
TOTAL PUBLIC WORKS DEPARTMENT		585,130	833,062	460,000	462,630	462,630	681,305
TOTAL FUND EXPENDITURES		626,118	1,201,607	1,209,715	538,089	552,482	1,256,160
NET CHANGE IN FUND BALANCE		271,361	(731,142)	-	(365,056)	(1,537)	-

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CITY OF COUNTRYSIDE 2017 ANNUAL BUDGET

DRUG FORFEITURE FUND

ACCT NUMBER	ACCT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 FYTD	2016 FYE PROJ	2017 BUDGET
REVENUES:							
REVENUE - FEDERAL DRUG							
31-00-381-3810	INTEREST INCOME	4	6	-	6	7	-
31-00-381-3820	FEDERAL PAYMENTS	14,058	11,581	10,000	11,394	11,394	12,000
31-00-381-3830	SALE OF FIXED ASSETS	11,500	22,225	-	-	-	-
31-00-381-3850	MISC REVENUE	-	3,047	-	-	-	-
TOTAL REVENUE - FEDERAL DRUG		25,561	36,858	10,000	11,400	11,401	12,000
REVENUE - STATE LAUNDERING							
31-00-384-3810	INTEREST INCOME	361	250	126	321	385	-
31-00-384-3821	STATE LAUNDERING PMTS	14,188	194,942	98,000	88,513	88,513	75,000
31-00-384-3830	SALE OF FIXED ASSETS	-	-	-	-	-	10,000
TOTAL REVENUE - STATE LAUNDERING		14,550	195,192	98,126	88,834	88,898	85,000
REVENUE - STATE CANNABIS							
31-00-385-3810	INTEREST INCOME	187	143	74	172	206	-
31-00-385-3821	STATE CANNABIS PMTS	26,614	43,534	2,000	2,507	2,507	25,000
31-00-385-3830	SALE OF FIXED ASSETS	-	-	-	-	-	-
TOTAL REVENUE - STATE CANNABIS		26,801	43,677	2,074	2,679	2,713	25,000
TOTAL FUND REVENUES		66,912	275,727	110,200	102,913	103,012	122,000

EXPENDITURES:

FEDERAL DRUG FORFEITURE

31-01-421-4217	OVERTIME	1,750	-	20,000	-	-	3,000
	AWARENESS ESO	1,500					
	AWARENESS DARE	1,500					
31-01-421-4290	UNIFORM ALLOWANCE	-	644	1,984	-	-	-
31-01-421-5120	MAINTENANCE EQUIPMENT	-	90	8,400	97	97	5,000
	EMERGENCY LIGHTING	5,000					
31-01-421-5130	MAINTENANCE MOTOR VEH	-	-	-	-	-	-
31-01-421-5610	CONFERENCE & TRAVEL	-	3,342	-	-	-	1,800
	FBINA	1,800					
	IACP	-					
31-01-421-5630	TRAINING	63	2,661	4,679	5,488	5,488	2,000
	NMERT	2,000					
31-01-421-6520	OPERATING SUPPLIES	428	806	13,440	3,340	3,340	2,000
	AMMO/SIMULATION	2,000					
31-01-421-8010	OPERATING CAPITAL	-	-	-	-	-	-
31-01-421-9099	MISC DRUG EXPENDITURE	1,348	288	-	-	-	-
TOTAL FEDERAL DRUG FORFEITURE		3,589	7,831	48,503	8,925	8,925	13,800

STATE MONEY LAUNDERING

31-01-424-4217	OVERTIME	-	-	-	-	-	14,000
	INVESTIGATIVE	9,000					
	AWARENESS BIKE PATROL	5,000					

THE DRUG FORFEITURE FUND IS CONTINUED ON THE FOLLOWING PAGE



CITY OF COUNTRYSIDE 2017 ANNUAL BUDGET

DRUG FORFEITURE FUND CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 FYTD	2016 FYE PROJ	2017 BUDGET
STATE MONEY LAUNDERING CONTINUED...							
31-01-424-4290	UNIFORM ALLOWANCE	3,366	708	2,232	-	-	2,000
	SWAT	2,000					
31-01-424-5120	MAINTENANCE EQUIPMENT	547	618	-	-	-	6,000
	CAMERA MAINTENANCE	6,000					
31-01-424-5130	MAINTENANCE MOTOR VEH	-	8,014	-	-	-	-
31-01-424-5610	CONFERENCE & TRAVEL	-	585	6,225	585	702	600
	HOMICIDE INVESTIGATION	600					
	JOA - DARE	-					
	TRIAD ESO	-					
31-01-424-5630	TRAINING	175	450	2,873	3,370	4,044	4,000
31-01-424-6520	OPERATING SUPPLIES	2,893	6,376	16,320	4,841	5,810	16,000
	AMMO/SIMULATION	6,000					
	EVIDENCE SUPPLIES	3,000					
	TACTICAL/MEDICAL EQUIP	3,000					
	IN-CAR RADIO	4,000					
31-01-424-8010	OPERATING CAPITAL	93,886	92,754	121,400	42,204	105,000	79,000
	EMERGENCY VEHICLE LIGHTING	5,000					
	POLICE VEHICLE	60,000					
	SQUAD MARKINGS	3,000					
	IN-CAR CAMERA	11,000					
31-01-424-9099	CRIME PREVENTION PROGRAMS	-	546	5,000	1,269	1,269	5,000
TOTAL STATE MONEY LAUNDERING		100,868	110,050	154,050	52,269	116,825	126,600
STATE CANNABIS							
31-01-425-4217	OVERTIME	-	-	-	-	-	-
31-01-425-4290	UNIFORM ALLOWANCE	-	644	1,984	-	-	2,000
31-01-425-5120	MAINTENANCE EQUIPMENT	138	2,058	-	-	-	2,500
31-01-425-5130	MAINTENANCE MOTOR VEH	-	-	-	-	-	-
31-01-425-5610	CONFERENCE & TRAVEL	-	-	-	-	-	-
31-01-425-5630	TRAINING	2,050	75	560	525	630	-
31-01-425-6520	OPERATING SUPPLIES	10,168	672	2,240	579	695	12,000
	AMMO/SIMULATION	2,000					
	DRUG ENFORCEMENT EQUIP	3,000					
	TASER	3,000					
	DRUG PURCHASE EXPENSE	4,000					
31-01-425-8010	OPERATING CAPITAL	24,386	5,708	-	-	-	-
	UNDER COVER VEHICLE	-					
31-01-425-9099	MISC DRUG EXPENDITURE	4,305	4,260	-	572	686	-
TOTAL STATE CANNABIS		41,047	13,418	4,784	1,676	2,011	16,500
TOTAL FUND EXPENDITURES		145,503	131,298	207,337	62,870	127,761	156,900
NET CHANGE IN FUND BALANCE		(78,591)	144,429	(97,137)	40,043	(24,749)	(34,900)

WATER AND SEWER FUND DEPARTMENTAL INFORMATION

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

Infrastructure

This division is responsible for maintenance of its storage and pumping facilities, and oversight and maintenance of the City's water main infrastructure that provides water to the residents, businesses and customer towns, Indian Head Park and LaGrange Highlands, who receive water from the City. They provide customer service to the residents, and are on call 24/7 in the event of emergencies that may affect the system. This year, the staff oversaw the repair of 4 water main breaks. This is a 44% decline from the prior year. This is due to the City Council's commitment to continue replacing problematic water mains. Staff also works closely with the City's Engineer to review the infrastructure and make recommendations to the Water Committee on replacements.

Meter Reading

The staff is also responsible for the water meter reading. They obtain a disc from the Finance Department monthly and perform drive-by readings. Once analyzed, unobtainable reads are addressed, sometimes requiring the meter and transmitter to be repaired and/or replaced. There were 50 MXU transmitters replaced in 2015, down from 1,135 in 2014. This was a monumental task, which will help in the accuracy of readings.

DESCRIPTION	CY 2015	CY 2014
# Watermain breaks	4	9
# J.U.L.I.E. locates	1,636	1,411
# Service requests	213	231
Hydrants Replaced	2	9
Meters Replaced	58	571
MXUs Replaced	50	1,135

Quality Assurance

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

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

Customer Service

The staff provides timely services as requested. The most common are J.U.L.I.E. locates. 1,636 requests were received in 2015, up 16% from 2014. This indicates the economy is improving as businesses and residents are building and improving their property. Staff must go out to the property and mark where our infrastructure is located so that the requester stays clear of it during their construction. Staff responded to 213 service requests ranging from frozen pipes and leaks to water usage and billing complaints, a 9% decrease from last year.



CITY OF COUNTRYSIDE 2017 ANNUAL BUDGET

WATER FUND

ACCT NUMBER	ACCT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 FYTD	2016 FYE PROJ	2017 BUDGET
REVENUES							
CHARGES FOR SERVICES							
51-00-360-3610	WATER CHARGES	4,114,677	4,183,454	4,400,000	3,776,225	4,414,211	4,414,211
51-00-360-3615	LATE PENALTIES	5,357	3,633	3,000	6,390	6,390	6,500
51-00-360-3620	INSPECTION FEES	1,100	825	1,000	475	570	700
51-00-360-3660	CONNECTION FEES	10,925	7,300	8,000	5,910	5,910	8,000
51-00-360-3665	DISCONNECTION FEES	-	500	500	-	-	-
51-00-360-3670	SALE OF METERS	21,090	7,589	5,000	8,402	8,402	6,500
51-00-360-3680	METER RENTAL CHARGES	108	82	120	111	133	79
TOTAL CHARGES FOR SERVICES		4,153,257	4,203,382	4,417,620	3,797,513	4,435,616	4,435,990
OTHER REVENUES							
51-00-380-3810	INTEREST INCOME	19,117	13,245	13,000	6,859	8,231	23,125
51-00-380-3880	INTEREST INCOME	-	(35,776)	-	-	-	-
51-00-380-3899	WATER TOWER RENTAL	106,027	109,208	115,000	113,694	113,694	79,309
TOTAL OTHER REVENUES		125,144	86,677	128,000	120,553	121,925	102,434
TOTAL FUND REVENUES		4,278,401	4,290,059	4,545,620	3,918,066	4,557,541	4,538,424

EXPENSES:

OPERATIONS

51-07-471-4210	SALARIES FULL-TIME	230,135	235,485	243,310	201,692	243,310	249,847
51-07-471-4215	SALARIES PART-TIME	-	9,520	10,000	-	-	-
51-07-471-4217	OVERTIME	25,224	19,777	24,018	16,071	19,286	24,145
51-07-471-4218	BUYBACKS & OTHER BENEFITS	7,200	4,969	6,092	6,810	6,810	8,030
51-07-471-4219	PAGER ALLOWANCE	6,754	6,745	6,745	5,680	6,745	6,745
51-07-471-4220	SOCIAL SECURITY TAX	15,760	16,395	17,370	13,759	16,511	17,904
51-07-471-4225	MEDICARE TAX	3,686	3,835	4,062	3,218	3,861	4,187
51-07-471-4230	HEALTH INSURANCE	61,519	64,030	63,812	50,021	63,812	56,977
51-07-471-4231	RETIREE HEALTH INSURANCE	-	-	-	-	-	-
51-07-471-4235	OTHER INSURANCE	3,019	3,019	3,368	2,469	2,962	2,770
51-07-471-4240	UNEMPLOYMENT	-	-	-	-	-	-
51-07-471-4250	EMPLOYEE ASSISTANCE PROGRAM	35	53	-	35	42	-
51-07-471-4260	IMRF	35,587	35,500	38,019	31,973	38,367	42,824
51-07-471-4270	EMPLOYEE PHYSICALS	-	-	-	-	-	-
51-07-471-4280	GIFT CERTIFICATES	-	-	-	-	-	-
51-07-471-4290	UNIFORM ALLOWANCE	1,910	1,813	2,560	1,325	1,590	1,850
51-07-471-5110	MAINTENANCE-BUILDING	6,940	13,991	16,205	8,423	10,108	16,705
	OVERHEAD DOORS	1,400					
	HVAC MAINTENANCE	2,430					
	BUILDING SECURITY	3,000					
	ELECTRICAL MAINTENANCE	1,925					
	LANDSCAPE MAINTENANCE	1,000					
	MISC REPAIRS	6,750					
	EXTINGUISHER REPAIRS/TESTING	200					

THE WATER FUND IS CONTINUED ON THE FOLLOWING PAGE



CITY OF COUNTRYSIDE 2017 ANNUAL BUDGET

WATER FUND CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 FYTD	2016 FYE PROJ	2017 BUDGET
OPERATIONS CONTINUED...							
51-07-471-5120	MAINTENANCE-EQUIPMENT	18,745	6,883	25,000	2,664	3,197	20,000
	PUMP MAINTENANCE	5,000					
	GENERATOR MAINTENANCE	5,000					
	SCADA	5,000					
	MISC EQUIP REPAIRS	5,000					
51-07-471-5130	MAINTENANCE-MOTOR VEHICLES	673	1,141	2,000	266	319	2,000
	UNIT # 198	2,000					
51-07-471-5140	MAINTENANCE-INFRASTRUCTURE	127,874	80,121	146,000	60,684	72,821	107,697
	REPAIR OF MAIN BREAKS	71,697					
	HYDRANT REPLACEMENT	10,000					
	VALVE REPLACEMENT	11,000					
	STREET REPAIR - MAIN BREAKS	15,000					
51-07-471-5310	AUDITING	2,900	2,801	2,801	2,801	3,361	2,225
	10% OF AUDIT FEE	2,225					
51-07-471-5320	ENGINEERING	2,672	8,379	10,000	2,260	2,712	10,000
51-07-471-5330	LEGAL	-	-	2,000	-	-	2,000
51-07-471-5500	CELLULAR/PAGERS	963	1,345	2,200	1,317	1,580	2,200
51-07-471-5610	CONFERENCE & TRAVEL	-	406	-	-	-	-
51-07-471-5630	TRAINING & MEETINGS	490	163	1,100	83	99	1,100
51-07-471-5650	SUBSCRIPTIONS	82	-	-	-	-	-
51-07-471-5680	SOFTWARE MAINT/LICENSE	3,039	3,103	4,000	4,821	5,785	4,500
	METER READING SOFTWARE	3,300					
	MSI LICENSE - UB MODULE	1,200					
51-07-471-5690	MEMBERSHIPS & LICENSES	415	435	658	90	108	658
	AMERICAN WATER WORKS ASSOC	478					
	SOUTH SUBURBAN	180					
51-07-471-5700	TELEPHONE	1,567	1,322	1,200	1,023	1,227	1,200
51-07-471-5710	POSTAGE	6,198	6,788	6,300	5,506	6,607	6,500
51-07-471-5720	NATURAL GAS	6,592	4,529	6,000	2,386	2,864	6,000
51-07-471-5730	ELECTRICITY	49,919	47,133	50,000	44,178	53,014	50,000
51-07-471-5740	WATER	-	-	140	39	47	140
51-07-471-5810	LEGAL NOTICES/PUBLICATIONS	824	-	2,000	2,352	2,500	2,500
51-07-471-5820	RISK MANAGEMENT	36,484	34,245	53,100	32,735	39,282	39,225
	IRMA PREMIUM (15% OF PREMIUM)	31,725					
	IRMA CLAIM DEDUCTIBLES	7,500					
51-07-471-5840	WATER PURCHASE	2,419,058	2,574,187	2,875,000	2,137,822	2,768,052	2,768,052
51-07-471-5850	WATER DEPOSIT REFUND	-	-	-	-	-	-
51-07-471-5890	CONTRACTUAL/CONSULTING SERV	36,027	17,883	55,485	31,601	37,921	74,400
	ENVIRO LAB	5,750					
	COMM'L MASTER METER TESTING	10,000					
	JULIE LOCATE	4,700					
	LEAK TESTING	10,000					
	TOWER MAINTENANCE	2,500					
	MERGING TECH (IT ALLOCATION)	10,000					
	FIRE AND SAFETY	1,450					
	FLOW TESTING & MAINT PROGRAM	30,000					
51-07-471-6510	OFFICE SUPPLIES	3,429	2,001	3,000	2,304	2,765	3,000
51-07-471-6516	CREDIT CARD PROCESSING FEES	6,393	13,007	12,000	19,374	24,876	25,498



CITY OF COUNTRYSIDE 2017 ANNUAL BUDGET

WATER FUND CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 FYTD	2016 FYE PROJ	2017 BUDGET
OPERATIONS CONTINUED...							
51-07-471-6520	OPERATING SUPPLIES	17,602	13,987	20,000	12,403	14,884	20,470
	SODIUM HYPOCHLORITE	10,000					
	PAINT AND MARKING SUPPLIES	2,300					
	CLEANING SUPPLIES	550					
	REPAIR CLAMPS	4,000					
	TOOLS	-					
	EMPLOYEE SAFETY ITEMS	1,100					
	HARDWARE SUPPLIES	1,320					
	TESTING SUPPLIES	1,200					
51-07-471-6530	FUEL/OIL	3,972	3,208	3,300	2,169	2,603	3,300
51-07-471-8010	OPERATING CAPITAL	55,230	6,041	25,000	11,760	14,113	37,500
	MASTER METERS (IHP/HIGHLANDS)	20,000					
	NEW VEHICLE	-					
	OTHER METER REPLACEMENTS	17,500					
51-07-471-8020	INFRASTRUCTURE IMPROVEMENTS	-	358,862	435,000	615,140	615,140	724,715
	WATER MAIN RELINING PROJECT	174,715					
	WAIN MAIN REPLCMT - CONSTANCE	550,000					
TOTAL OPERATING COSTS EXC DEPRECIATION		3,198,915	3,603,100	4,178,845	3,337,254	4,089,281	4,346,864
DEPRECIATION & AMORTIZATION							
51-00-700-1715	LAND IMPROV DEPREC	17,393	17,393	-	-	-	-
51-00-700-1720	BUILDING DEPRECIATION	5,356	5,245	-	-	-	-
51-00-700-1725	BUILDING IMPROV DEPREC	37,385	37,385	-	-	-	-
51-00-700-1740	EQUIPMENT DEPRECIATION	92,862	95,629	-	-	-	-
51-00-700-1780	INFRASTRUCTURE DEPREC	452,841	484,452	-	-	-	-
51-00-700-1710	AMORTIZATION EXPENSE	2,125	2,125	-	-	-	-
51-07-471-9561	REFUNDING LOSS AMORTIZATION	9,252	9,252	-	-	-	-
TOTAL DEPRECIATION/AMORTIZATION EXPENSE		617,215	651,481	-	-	-	-
DEBT SERVICE							
51-07-471-9550	PRINCIPAL - BONDS	-	-	275,000	275,000	275,000	280,000
51-07-471-9560	INTEREST-BONDS	107,224	97,550	91,775	91,775	91,775	86,275
TOTAL DEBT SERVICE EXPENSES		107,224	97,550	366,775	366,775	366,775	366,275
TOTAL WATER FUND EXPENSES		3,923,354	4,352,131	4,545,620	3,704,029	4,456,056	4,713,139
NET CHANGE IN FUND BALANCE		355,047	(62,072)	-	214,037	101,485	(174,715)

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CITY OF COUNTRYSIDE 2017 ANNUAL BUDGET

SEWER MAINTENANCE FUND

ACCT NUMBER	ACCT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 FYTD	2016 FYE PROJ	2017 BUDGET
REVENUES:							
CHARGES FOR SERVICES							
52-00-360-3610	SEWER CHARGES	25,296	25,308	26,000	21,075	25,290	25,250
52-00-360-3615	LATE PENALTIES	674	103	1,200	89	106	100
TOTAL CHARGES FOR SERVICES		25,970	25,411	27,200	21,164	25,396	25,350
OTHER REVENUES							
52-00-380-3810	INTEREST INCOME	926	65	100	21	25	-
TOTAL OTHER REVENUES		926	65	100	21	25	-
TOTAL FUND REVENUES		26,896	25,477	27,300	21,185	25,421	25,350
EXPENSES:							
SEWER OPERATIONS							
52-07-472-4210	SALARIES FULL-TIME	9,791	10,052	10,356	8,763	10,516	10,853
52-07-472-4217	OVERTIME	2,767	-	-	-	-	-
52-07-472-4219	PAGER ALLOWANCE	-	-	-	-	-	-
52-07-472-4220	SOCIAL SECURITY	756	603	642	527	632	673
52-07-472-4225	MEDICARE TAX	176	141	150	123	147	157
52-07-472-4230	HEALTH INSURANCE	2,746	2,308	2,722	1,851	2,772	2,654
52-07-472-4235	OTHER INSURANCE	-	-	-	-	-	-
52-07-472-4260	IMRF	1,689	1,350	1,405	1,207	1,448	1,610
52-07-472-5120	MAINTENANCE-EQUIPMENT	12,985	-	20,000	4,080	4,896	8,291
52-07-472-5310	AUDITING	1,500	1,500	1,500	1,500	1,800	1,112
5% OF ANNUAL AUDIT FEE	1,112						
52-07-472-5320	ENGINEERING	550	249	200	-	-	-
52-07-472-5700	TELEPHONE	-	-	-	-	-	-
52-07-472-5890	REGULAR CONTRACTUAL SERVICES	-	-	-	-	-	-
52-07-472-6310	AUDITING	-	-	-	-	-	-
52-07-472-6520	OPERATING SUPPLIES	161	-	250	-	-	-
52-07-472-8010	OPERATING CAPITAL	-	-	-	-	-	-
52-07-472-8020	INFRASTRUCTURE IMPROVEMENTS	720	1,458	1,500	-	-	-
TOTAL SEWER OPERATIONS		33,840	17,661	38,725	18,051	22,211	25,350
DEPRECIATION							
52-00-700-1780	INFRASTRUCTURE DEPRECIATION	59,021	68,616	-	-	-	-
TOTAL DEPRECIATION		59,021	68,616	-	-	-	-
TOTAL FUND EXPENSES		92,861	86,278	38,725	18,051	22,211	25,350
NET CHANGE IN FUND BALANCE		(65,965)	(60,801)	(11,425)	3,134	3,210	-

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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 2014. Thus, 2015 was the City's first full season overseeing the operations.

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



The golf course has 4 full-time employees, 6 permanent part-time employees and many seasonal employees. The day to day operations is the responsibility of the General Manager, **Billy Rosinia**. He has been with FCGC since 2000. As a member of the PGA, Billy has won over 15 tournaments. Billy's responsibilities include strategic planning for the golf course, making capital improvement recommendations to the Flagg Creek Advisory Board and public relations. Billy also handles the booking of private parties at the course.

Michele Stepanek started in 2014 as an Assistant Manager. She has over 30 years of experience in the golf industry. Michele began her career as a caddy at Edgewood Valley Country Club. She worked as the Head Golf Coach at Mother McAuley High School for the majority of her career. Michele oversees the proshop and bar staff. She handles scheduling for those employees, purchasing of merchandise for the pro shop and bar, and she handles all golf outings.



MAJOR ACCOMPLISHMENTS

- Made several policy and procedural changes including cash closing and pre-employment screening.
- Implemented Video Gaming and new Hole in One Contest to the existing revenue mix
- Negotiated a contract to outsource the food concessions.
- Negotiated a contract with local Golf Pro, Ken Malnar to provide group and individual lessons.
- Golf rounds increased by 1% while complementary rounds decreased by 15%.

INITIATIVES/GOALS FOR FISCAL 2017

- Renegotiate golf pro contract to provide more equitable revenue sharing
- Continue increasing internal controls and procedures including increased frequency of physical inventories.
- Implement and monitor cost control measures to hedge cyclical revenue declines or poor performance from weather conditions.



CITY OF COUNTRYSIDE 2017 ANNUAL BUDGET

FLAGG CREEK GOLF COURSE FUND

ACCT NUMBER	ACCT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 FYTD	2016 FYE PROJ	2017 BUDGET
REVENUES:							
CHARGES FOR SERVICES							
53-00-360-3000	RESIDENT WEEKEND	-	28,229	34,000	16,892	18,695	18,750
53-00-360-3005	NONRESIDENT WEEKEND	-	197,808	205,000	184,443	200,591	200,000
53-00-360-3010	RESIDENT WEEKDAYS	-	38,026	45,000	28,542	30,211	30,000
53-00-360-3015	NONRESIDENT WEEKDAYS	-	162,527	175,000	186,011	200,840	201,000
53-00-360-3020	RESIDENT JR/SR WEEKDAY	-	26,288	22,000	8,528	19,526	20,000
53-00-360-3025	NONRESIDENT JR/SR WEEKDAY	-	88,847	95,000	80,087	85,816	85,000
53-00-360-3030	DISCOUNT GREEN FEE PROGRAMS	-	-	-	2,053	2,053	2,500
53-00-360-3100	PRIVATE LESSON WAYNE	-	12,584	-	7,320	8,405	8,500
53-00-360-3105	PRIVATE LESSON KEN	-	49,087	-	-	-	-
53-00-360-3110	PRIVATE LESSON GROUP - WAYNE	-	1,250	-	-	1,160	1,150
53-00-360-3115	PRIVATE LESSON GROUP - KEN	-	39,790	-	-	190	450
53-00-360-3120	PRIVATE LESSON GROUP - STAFF	-	(85)	-	2,220	2,140	1,500
53-00-360-3150	GOLF COURSE RIDING CART	-	110,712	115,000	105,514	113,860	116,000
53-00-360-3155	GOLF COURSE PULL CART	-	13,784	13,000	12,009	13,605	13,750
53-00-360-3200	GOLF COURSE CLUB RENTAL	-	1,576	1,500	-	-	-
53-00-360-3210	GIFT CERTIFICATE/DISCOUNT CARD	-	-	80,000	-	-	-
53-00-360-3250	GOLF COURSE LEAGUE REVENUE	-	82,810	84,000	17,907	75,580	80,500
53-00-360-3300	VIDEO GAMING REVENUE	-	-	-	273	3,982	14,000
NEW	HOLE IN ONE REVENUE SHARE	-	-	-	-	-	8,500
53-00-360-3500	MISC - RAFFLE TICKETS	-	-	200	-	-	-
53-00-360-3505	MISC - RESIDENT ID CARD	-	674	1,300	1,054	1,669	1,650
53-00-360-3510	MISC - HANDICAPS	-	80	1,700	112	192	200
53-00-360-3600	MISC - SPONSORSHIPS	-	-	2,000	400	400	400
53-00-360-3610	MISC - PRO RENTAL PMTS	-	-	8,000	7,500	8,000	8,000
53-00-360-3810	INTEREST INCOME	-	519	500	345	429	-
53-00-360-3850	OUTINGS/MISC. REVENUE	-	4,236	2,500	3,229	4,740	4,856
TOTAL CHARGES FOR SERVICES		-	858,743	885,700	664,439	792,085	816,706
PRACTICE RANGE							
53-00-370-3300	BUCKET - SMALL	-	9,232	9,000	7,366	8,698	8,650
53-00-370-3305	BUCKET - REGULAR	-	22,314	22,000	16,036	19,240	19,000
53-00-370-3310	BUCKET - JUMBO	-	86,290	83,000	78,080	92,670	91,500
53-00-370-3315	RENTAL CLUB PRACTICE	-	400	500	1,166	1,232	1,275
53-00-370-3350	PRACTICE RANGE FEE REVENUE	-	23,905	21,000	23,572	27,021	27,000
TOTAL PRACTICE RANGE REVENUE		-	142,141	135,500	126,220	148,861	147,425
PRO SHOP							
53-00-380-3400	PRO SHOP - SLEEVE BALLS	-	10,082	10,000	9,747	10,676	10,750
53-00-380-3402	PRO SHOP - ACCESSORIES	-	6,977	7,000	5,455	5,933	5,800
53-00-380-3404	PRO SHOP - GLOVES	-	7,090	6,500	5,430	6,227	6,200
53-00-380-3406	PRO SHOP - CLOTHING	-	3,816	3,000	2,136	3,140	3,500
53-00-380-3408	PRO SHOP - HATS/CAPS	-	4,200	4,000	3,235	3,998	3,900
53-00-380-3410	PRO SHOP - SHOES	-	3,710	3,500	2,951	3,472	3,500
53-00-380-3412	PRO SHOP - SPECIAL ORDER	-	4,015	4,000	514	950	1,000
TOTAL PRO SHOP REVENUE		-	39,890	38,000	29,468	34,396	34,650



CITY OF COUNTRYSIDE 2017 ANNUAL BUDGET

FLAGG CREEK GOLF COURSE FUND CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 FYTD	2016 FYE PROJ	2017 BUDGET
CONCESSIONS							
53-00-390-3445	CONCESSION RENTAL INCOME	-	-	6,000	3,500	4,500	8,100
	XANDO'S CAFÉ \$500-\$800/MO		8,100				
53-00-390-3450	BEVERAGE CART - SODA	-	4,622	4,500	4,047	4,284	4,275
53-00-390-3455	BEVERAGE CART - FOOD	-	825	1,000	835	913	950
53-00-390-3460	BEVERAGE CART - BEER	-	17,301	17,000	12,754	14,534	14,500
53-00-390-3465	BEVERAGE CART - LIQUOR	-	3,912	4,000	3,349	3,528	3,500
53-00-390-3470	COFFEE/SODA/WATER	-	23,706	10,000	13,826	15,435	15,000
53-00-390-3475	FOOD	-	34,029	-	6,153	6,983	7,000
53-00-390-3480	BEER	-	58,069	55,000	57,027	61,701	62,500
53-00-390-3485	LIQUOR	-	32,629	30,000	33,661	37,000	37,000
53-00-390-3490	OUTING FOOD	-	-	-	-	-	-
53-00-390-3494	PRIVATE PARTIES	-	32,152	7,000	7,809	8,488	8,500
TOTAL CONCESSIONS		-	207,244	134,500	142,961	157,367	161,325
TOTAL FUND REVENUES		-	1,248,018	1,193,700	963,088	1,132,709	1,160,106

EXPENSES:

GOLF COURSE

53-01-481-4210	SALARIES FULL TIME	-	90,618	144,856	121,472	144,031	150,621
53-01-481-4215	SALARIES PART TIME	-	53,207	38,592	9,407	17,188	28,700
53-01-481-4216	SALARIES PART TIME-SEASONAL	-	84,771	85,000	130,797	141,416	129,938
53-01-481-4217	OVERTIME	-	-	500	-	-	-
53-01-481-4218	BUYBACKS & OTHER BENEFITS	-	-	-	-	-	-
53-01-481-4219	GRATUITY	-	-	-	-	-	-
53-01-481-4220	SOCIAL SECURITY TAX	-	13,942	16,583	16,068	18,619	19,174
53-01-481-4225	MEDICARE TAX	-	3,261	3,879	3,757	4,428	4,484
53-01-481-4230	HEALTH INSURANCE	-	30,991	36,288	19,139	22,189	24,773
53-01-481-4235	OTHER INSURANCE	-	503	1,976	1,267	1,410	1,713
53-01-481-4240	UNEMPLOYMENT	-	10,836	12,000	840	3,561	4,000
53-01-481-4250	EMPLOYEE ASSISTANCE PROGRAM	-	88	-	70	70	75
53-01-481-4260	IMRF	-	15,119	21,535	18,449	22,000	26,593
53-01-481-4270	EMPLOYEE PHYSICALS	-	-	-	2,150	2,151	3,000
53-01-481-5110	MAINTENANCE BLDG- GOLF COURSE	-	7,927	5,000	6,390	9,327	3,500
	CARPET CLEANING		1,000				
	MISC REPAIRS		2,500				
53-01-481-5120	MAINTENANCE EQUIP- GOLF COURSE	-	18,546	4,000	2,094	2,140	6,000
	CART REPAIRS		2,000				
	SIGN MAINTENANCE		1,500				
	COPIER MAINTENANCE		1,000				
	BLACK BOX MAINTENANCE		1,500				
53-01-481-5130	MAINTENANCE VEH- GOLF COURSE	-	1,434	-	-	601	500
53-01-481-5140	MAINTENANCE INFRAS- GOLF COURSE	-	64,604	-	200	200	-
53-01-481-5310	AUDITING/BOOKKEEPING	-	11,420	10,000	7,500	7,500	6,000
53-01-481-5320	ENGINEERING	-	-	-	-	-	-
53-01-481-5330	LEGAL	-	6,274	3,000	-	-	2,500
53-01-481-5500	CELL PHONE EXPENSE	-	3,054	2,500	1,622	2,183	2,500

THE GOLF COURSE DEPARTMENT IS CONTINUED ON THE FOLLOWING PAGE



CITY OF COUNTRYSIDE 2017 ANNUAL BUDGET

FLAGG CREEK GOLF COURSE FUND CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 FYTD	2016 FYE PROJ	2017 BUDGET
GOLF COURSE CONTINUED...							
53-01-481-5610	CONFERENCES & TRAVEL	-	6,646	4,400	4,192	6,320	3,800
	PGA SHOW	-					
	ANNUAL TOURNAMENT	1,800					
	LOCAL MILEAGE REIMBURSEMENT	2,000					
53-01-481-5630	TRAINING & MEETINGS	-	923	500	1,485	1,622	2,500
53-01-481-5650	SUBSCRIPTIONS	-	1,379	500	-	-	250
53-01-481-5680	SOFTWARE MAINTENANCE/LICENSES	-	4,345	4,000	2,222	5,098	5,798
	FORE RESERVATIONS/WEB/ANNUAL	4,925					
	MSI ANNUAL TO FCGC	873					
53-01-481-5690	MEMBERSHIPS & LICENSES	-	2,515	726	1,310	1,455	2,085
	SAMS CLUB ANNUAL	100					
	PGA ANNUAL DUES	735					
	BUSINESS LICENSE/VGM LICENSES	1,250					
53-01-481-5700	TELEPHONE	-	8,630	5,000	1,211	2,741	6,750
53-01-481-5710	POSTAGE	-	275	1,000	130	196	300
53-01-481-5720	NATURAL GAS- GOLF COURSE	-	6,951	4,500	2,242	4,120	6,000
53-01-481-5730	ELECTRICITY- GOLF COURSE	-	23,838	25,000	13,969	21,124	20,000
53-01-481-5740	WATER- GOLF COURSE	-	3,172	3,000	3,734	3,972	3,800
53-01-481-5810	LEGAL NOTICES	-	109	250	-	84	150
53-01-481-5820	RISK MGMT/INSURANCE	-	16,805	35,400	25,406	25,407	26,150
	IRMA (10% OF PREMIUM)	21,150					
	CLAIMS DEDUCTIBLE ALLOCATION	5,000					
53-01-481-5890	CONTRACTUAL/CONSULTING	-	117,448	41,650	44,281	52,222	40,000
	PEST CONTROL	1,000					
	PORTABLE RESTROOMS	2,500					
	FIRE/BURGLAR ALARM	2,700					
	REFURSE DISPOSAL	3,000					
	BACKGROUND CHECKS	1,500					
	PRINTING/FORMS	1,500					
	LESSON CONTRACTS	9,900					
	HANDICAP SERVICE	2,000					
	ADVERTISING/MARKETING	1,000					
	EQUIPMENT LEASE - NEC	2,900					
	EQUIPMENT LEASE - FIRST COMM	4,000					
	IT SUPPORT	1,500					
	ENTERTAINMENT CONTRACTS	1,500					
	MISCELLANEOUS	5,000					
53-01-481-6510	OFFICE SUPPLIES	-	1,118	2,000	2,185	2,443	3,000
53-01-481-6515	BANK FEES	-	3,590	3,500	1,443	1,817	1,500
53-01-481-6516	CREDIT CARD FEES	-	19,296	20,000	15,788	16,869	18,500
53-01-481-6520	OPERATING SUPPLIES/SERVICES	-	19,167	7,602	16,764	20,195	21,400
	JANITORIAL/MAINT SUPPLIES/TOOLS	10,500					
	OFFICE FURN-FIXTURES/SIGNS	1,800					
	PROSHOP FIXTURES	2,100					
	SAFETY EQUIPMENT/FIRST AID	500					
	UNIFORMS	1,500					
	LADIES LEAGUE COSTS/LUNCHEONS	5,000					
53-01-481-6530	FUEL	-	11,005	-	118	119	-



CITY OF COUNTRYSIDE 2017 ANNUAL BUDGET

FLAGG CREEK GOLF COURSE FUND CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 FYTD	2016 FYE PROJ	2017 BUDGET
GOLF COURSE CONTINUED...							
53-01-481-7000	DEPRECIATION	-	126,138	-	-	-	-
53-01-481-8010	OPERATING CAPITAL-GOLF COURSE	-	32,492	18,000	20,741	54,241	45,000
	REPLACE AC UNITS 10,000						
	REPLACE 10 CARTS - 3,500/EA 35,000						
53-01-481-8020	INFRASTRUCTURE IMPV MNTS - GC	-	203	70,000	30,702	30,703	25,000
53-01-481-9055	CONTRACTUAL PROFIT SHARING DIS	-	187,657	-	-	-	42,750
53-01-481-9060	DONATIONS (BOARD APPROVED)	-	1,930	-	3,685	4,500	5,000
TOTAL GOLF COURSE		-	1,012,227	632,737	532,830	654,258	693,804
PRACTICE RANGE							
53-01-482-6520	OPERATING SUPP- PRACTICE RANGE	-	8,318	4,800	-	5,433	7,500
	RANGE BALLS 4,000						
	RANGE MATS 3,500						
53-01-482-8010	OPERATING CAP- PRACTICE RANGE	-	1,047	1,500	560	560	1,500
TOTAL PRACTICE RANGE		-	9,366	6,300	560	5,993	9,000
PRO SHOP							
53-01-483-5840	PURCHASES - SLEEVE BALLS	-	6,750	9,000	4,508	5,730	5,750
53-01-483-5845	PURCHASES - ACCESSORIES	-	2,910	4,000	2,493	3,233	3,250
53-01-483-5850	PURCHASES - GLOVES	-	4,735	3,500	2,957	4,274	4,275
53-01-483-5855	PURCHASES - CLOTHING	-	4,187	2,000	1,270	2,287	2,600
53-01-483-5860	PURCHASES - HATS/CAPS	-	2,571	2,000	1,662	2,425	2,450
53-01-483-5865	PURCHASES - SHOES	-	2,823	2,000	1,914	2,782	2,850
53-01-483-5870	PURCHASES - SPECIAL ORDER	-	2,379	3,800	279	388	1,000
TOTAL PRO SHOP		-	26,355	26,300	15,083	21,118	22,175
CONCESSIONS							
53-01-484-4210	SALARIES FULL TIME	-	37,962	30,032	19,341	23,368	-
53-01-484-4215	SALARIES PART TIME	-	32,982	30,000	-	-	18,908
53-01-484-4216	SALARIES PART TIME-SEASONAL	-	5,685	10,000	21,617	22,830	32,000
53-01-484-4217	OVERTIME	-	1,623	545	202	532	545
53-01-484-4218	BUYBACKS & OTHER BENEFITS	-	-	-	873	873	-
53-01-484-4219	GRATUITY	-	-	-	4	-	-
53-01-484-4220	SOCIAL SECURITY TAX	-	4,303	3,756	2,947	3,539	3,190
53-01-484-4225	MEDICARE TAX	-	1,006	878	689	823	746
53-01-484-4230	HEALTH INSURANCE	-	3,634	6,168	4,003	5,043	-
53-01-484-4235	OTHER INSURANCE	-	159	346	178	224	-
53-01-484-4240	UNEMPLOYMENT	-	-	-	-	-	-
53-01-484-4260	IMRF	-	5,600	4,149	2,935	3,810	2,885
53-01-484-5120	MAINTENANCE EQUIP-CONCESS	-	3,890	5,700	7,039	9,504	5,500
	CLEANING/MAINTENANCE 3,500						
	CONTINGENCIES/REPAIRS 2,000						
53-01-484-5840	INV PURCHASE-CONCESSIONS	-	75,246	50,000	48,930	55,136	57,000
53-01-484-6520	OPER SUPPLIES-CONCESSIONS	-	5,281	7,250	7,161	7,391	5,500
53-01-484-8010	OPERATING CAP- CONCESSIONS	-	50	5,000	-	-	6,500
	ICE MACHINE 3,000						
	BAR COOLER 2,000						
	SINK IN BAR AREA 1,500						
TOTAL CONCESSIONS		-	177,421	153,824	115,919	133,075	132,774



CITY OF COUNTRYSIDE 2017 ANNUAL BUDGET

FLAGG CREEK GOLF COURSE FUND CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 FYTD	2016 FYE PROJ	2017 BUDGET
MAINTENANCE							
53-01-485-4210	SALARIES FULL TIME	-	93,391	94,079	75,405	92,339	96,095
53-01-485-4215	SALARIES PART TIME	-	128	-	-	-	-
53-01-485-4216	SALARIES PART TIME-SEASONAL	-	49,773	50,000	45,064	46,398	50,000
53-01-485-4217	OVERTIME	-	1,253	442	7,341	7,634	2,175
53-01-485-4218	BUYBACKS & OTHER BENEFITS	-	-	-	-	-	-
53-01-485-4220	SOCIAL SECURITY TAX	-	8,624	8,944	7,865	9,221	9,193
53-01-485-4225	MEDICARE TAX	-	2,017	2,092	1,839	2,129	2,150
53-01-485-4230	HEALTH INSURANCE	-	3,682	6,168	5,050	6,104	6,900
53-01-485-4235	OTHER INSURANCE	-	1,006	708	1,410	1,698	626
53-01-485-4240	UNEMPLOYMENT	-	-	-	-	-	-
53-01-485-4260	IMRF	-	13,306	12,826	10,783	13,244	14,384
53-01-485-5110	MAINTENANCE - BUILDING	-	-	2,500	-	2,500	2,500
	LIGHT FIXTURES - SHED		1,500				
	CEILING FAN - SHED		1,000				
53-01-485-5120	MAINTENANCE - EQUIPMENT	-	-	26,500	11,234	14,020	15,000
53-01-485-5130	MAINTENANCE - VEHICLES	-	-	-	265	266	500
53-01-485-5140	MAINTENANCE INFRASTRUCTURE	-	-	103,000	60,379	68,416	70,000
	GROUNDS REPAIRS		4,000				
	IRRIGATION REPAIRS		4,000				
	SEED		1,000				
	SAND/SOD/SOIL		3,000				
	TREES/LANDSCAPING		9,000				
	FLOWERS		3,000				
	CHEMICAL TREATMENT		21,000				
	FERTILIZER		19,000				
	TEE/GREEN SUPPLIES		2,000				
	CONTINGENCY		4,000				
53-01-485-5610	CONFERENCE AND TRAVEL	-	-	2,800	1,726	1,726	1,000
	ANNUAL CONFERENCE		-				
	MEETINGS/SEMINARS (LOCAL)		1,000				
53-01-485-5680	SOFTWARE MAINT/LICENSES	-	-	1,000	-	-	1,000
	SITE PRO SUPPORT						
53-01-485-5690	MEMBERSHIPS/LICENSES	-	-	730	585	910	730
	SUPERINTENDENTS ASSOC OF AMER		365				
	MIDWST ASSC OF GC SUPERINTENDS		180				
	IL TURFGRASS FOUNDATION		125				
	ST OF IL DEPT OF AGRICULTURE		60				
53-01-485-5890	CONTRACTUAL/CONSULTING	-	-	2,000	-	-	-
53-01-485-6520	OPERATING SUPPLIES	-	-	8,750	4,296	4,400	3,500
	UNIFORMS		750				
	COURSE SUPPLIES/SAFETY EQUIP		2,750				
53-01-485-6530	FUEL/OIL	-	-	12,000	3,140	4,822	5,000

THE MAINTENANCE DEPARTMENT IS CONTINUED ON THE FOLLOWING PAGE



CITY OF COUNTRYSIDE 2017 ANNUAL BUDGET

FLAGG CREEK GOLF COURSE FUND CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2016 FYTD	2016 FYE PROJ	2017 BUDGET
MAINTENANCE CONTINUED...							
53-01-485-8010	OPERATING CAPITAL	-	-	40,000	31,177	31,178	21,600
	POND FOUNTAIN		6,600				
	IRRIGATION PUMP STATION UPGRADE		15,000				
TOTAL MAINTENANCE		-	173,179	374,539	267,559	307,004	302,353
TOTAL FUND EXPENSES		-	1,398,547	1,193,700	931,951	1,121,448	1,160,106
NET CHANGE IN FUND BALANCE		-	(150,530)	-	31,137	11,260	-

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GLOSSARY

A

ADOPTED BUDGET

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

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.

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.

APA

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

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.

AUDIT

An examination of an organization's financial statements and utilization of resources.

B

BASSET

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

C

CAPERS

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

GLOSSARY CONTINUED...

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.

CBA

The Countryside Business Association is a local business association that is committed to fostering an environment of positive growth and healthy competition for the vibrant business landscape of Countryside, IL.

CCDPH

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

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.

CDL

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

CJIS FEDERAL MANDATE

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

COTG

Chicago Office Technology Group – one of the City's vendors who provides a maintenance contract on two of the City's copiers.

C.P.A.

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. Classes are taught in a casual atmosphere by the participating Police Officers who provide informative and interactive experiences relating to topics such as the Use of Force, Investigations, Firearms Safety, and Criminal/Traffic law.

CPE

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

GLOSSARY CONTINUED...

D

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.

DATAMATION

A service used to scan, store and retrieve documents.

DEA

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

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. Or, the portion of the cost of a fixed asset charged as an expense during a period.

DHSEM

Department of Homeland Security and Emergency Management

DOA

Dead on Arrival – the budget line item for the removal of bodies.

DOT

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

D.P.W.

Department of Public Works

DUI

Driving Under the Influence – related budget line items account for breathalyzer service and replacement costs.

E

EAV

Equalized Assessed Valuation - EAV is the taxable value of real property (minus any exemptions). The EAV is then multiplied by the tax rate to determine a property's tax amount for the year.

EMHS

Emergency Management and Homeland Security

GLOSSARY CONTINUED...

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.

ESO

Elderly Service officer

F

FBI NA

Federal Bureau of Investigation National Academy

FICA

Federal Insurance Contributions Act requiring Social Security and Medicare rates.

FISCAL YEAR

A twelve-month period of time 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.

FMLA

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

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.

G

GASB

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

GLOSSARY CONTINUED...

GATEWAY

Gateway Special Recreation Association (SRA) provides recreation services throughout the year 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 to provide the best recreation service for persons with disabilities.

GF

General Fund

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.

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.

GCSAA

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

H

HVAC

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

I

IACP

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

GLOSSARY CONTINUED...

ICMA

The International City County Manager's Association 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.

ICSC

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

IDOT

Illinois Department of Transportation.

IEPA

The Illinois Environmental Protection Agency safeguards environmental quality, consistent with the social and economic needs of the State, so as to protect health, welfare, property and the quality of life. The Illinois EPA works to safeguard the state's natural resources from pollution to provide a healthy environment for its citizens. By partnering 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.

IFPCA

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

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.

IJOA

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

ILAPA

Illinois Chapter of the American Planning Association

GLOSSARY CONTINUED...

ILCMA

The Illinois City/County Managers Association promotes and supports professional local government management. Its members adhere to the highest ethical standards and promote those standards within their jurisdictions. ILCMA fosters continuing professional development for its members. The ILCMA 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 and legislatures.

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.

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.

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.

IML

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

IMRF

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

IRMA

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

GLOSSARY CONTINUED...

IT

Information Technology

ITEP

The Illinois Transportation Enhancement Program awards grants for street improvements and enhancements including decorative lighting and streetscapes.

J

JULIE

Joint Utility Locating Information for Excavators (JULIE) is a service the City uses to assist in the location of utilities before any construction or excavation.

L

LED

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

LEVY

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

LEXUS NEXUS

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

LOCAL 150

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

M

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.

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.

GLOSSARY CONTINUED...

MSI

Municipal Software, Inc. – The software system used by the City for accounting and budgeting.

N

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.

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.

NR JR/SR

Non-resident Junior/Senior is the abbreviation in the budget document for a particular category of greens fees in the Flagg Creek Golf Course Fund.

O

OSLAD

Open Space Land Acquisition and Development (OSLAD) is a program that awards grants for the acquisition and/or development of open space.

P

PC

Personal computers

PGA

Professional Golfers' Association

PER CAPITA INCOME OR EXPENSE

Total income or expenses expressed on a per person basis.

POS

Point of Sale.

PPE

Personal protective equipment is worn to minimize exposure to workplace injuries/illnesses, which may result from contact with chemical, radiological, electrical, mechanical, or other workplace hazards.

GLOSSARY 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. This preferential status was granted by the Tax Reform Act of 1986 (the “1986 Act”). Because of the tax benefit, issuers benefit from issuing debt or bonds at a lower yield when direct placements to banks are made. Several requirements exist for “bank qualification” including the limitation of \$30MM in total debt issuance by the issuer for the specified calendar year, and certain private activity tests.

R

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.

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.

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.

S

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.

SLEP

Suburban Law Enforcement Professional – the Police Chief is the sole City participant in this multiemployer pension plan administered by the IMRF.

SOP

Standard Operating Procedures are written instructions intended to document how to perform a routine activity.

SSCOP

South Suburban Chiefs of Police

GLOSSARY CONTINUED...

SSL

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

SSMCTF

South Suburban Major Crimes Task Force, 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 which necessitate a substantial commitment of resources.

SWCD

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

T

TAX LEVY

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

TIF

Tax Increment Financing (TIF) is a financing tool used to promote development in blighted districts.

TRAK CRITICAL REACH

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

TRIANGLE AREA

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

U

UFF

Unaccounted for Flow. This is a measurement of water loss in the utility system.

UNDERWRITER

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

W,X,Y,Z

WCMC

West Central Municipal Conference