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**CITY OF COUNTRYSIDE**

**FISCAL YEAR 2018 ANNUAL BUDGET**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Countryside  
Illinois**

For the Fiscal Year Beginning

**May 1, 2016**

*Jeffrey R. Enos*

Executive Director

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**BUDGET TRANSMITTAL**



April 26, 2017

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

Dear Mayor and Members of the Council:

Transmitted herewith is the Annual 2018 Fiscal Year Budget Document. As you will note, there have been several changes to the form and content of the document over the past two years as compared to historical budget documents. 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 been organized to cover the following 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. (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 early fall. This year, the preliminary revenue forecast was put together for a November 2, 2016 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 12<sup>th</sup>, 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 23<sup>rd</sup> to discuss the budgets for all City funds. With respect to the general fund, budget adjustments included a capital project substitution approved by the infrastructure committee, a new capital request by the Police Department, and a communication of health/dental insurance assumption changes based on renewal discussions. Pursuant to the assumption changes to 5.8% and 7.2% for health and dental insurance versus a preliminary increase of 3.5% over the prior year, salary and benefit costs across all funds were recalculated. In addition to the noted adjustments, other revenue and expense budgets were adjusted based on current year activity through the 8 months ended December 31, 2017. After accounting for all noted adjustment through this stage of the budget cycle, the general fund remained balanced.

At the January requested budget presentation, other fund highlights were presented as well. It was noted that significant reserves had been accumulated in the MFT fund and that those reserves, supplemented with the fiscal 2018 receipts, would be nearly sufficient to cover all of the current year's street resurfacing projects (based on the 5-year program) as approved by the infrastructure committee. Staff also discussed the potential dissolution of the E911 fund pursuant to statutory changes, and the inclusion of a 2% CPI pass through rate increase in the Water Fund. The E911 legislation changes would eliminate surcharge collection by the City and thus create no need to maintain a special revenue fund for same. The pass through water rate increase was projected based on the prior year CPI change and from indications in prior communications from the City of Chicago and the Village of McCook.

The Finance Committee met for a fourth time in the budget cycle on March 21, 2017. As of this presentation date, 10 months of data was now available from the FY 2017 accounting period, which assisted in adjusting FY 2018 budget data on both the revenue and expense sides. The March requested budget only reflected changes to the General, E911, and Capital Funds. Revenue side General Fund adjustments were made to net sales taxes (based on new data points and trends) and to State shared taxes based on new projections from the Illinois Municipal League (IML). In addition, adjustments were made to Licenses and Permits based on new Fee in Lieu of Tax agreements negotiated within the budget cycle, and to account for a projected Flagg Creek Golf Course profit sharing distribution in fiscal 2018. Expense side adjustments were made to reflect the consolidation of the E911 expenses in the General Fund and also reflected a net increase in the transfer out to the Capital Fund to account for a new administrative vehicle purchase and tornado siren upgrades.

A final budget presentation was given by the Finance Director to the Council and the Public at the Public Hearing on April 26, 2017. Following the public hearing, the City Council approved the 2017 Annual Budget at the fund level as Ordinance 17-12-O in line with City Council's practice to pass a balanced budget by fiscal year end of the preceding budget year. Also in line with historic practice and Illinois budget law, the City analyzed the projected 2017 year-end figures and completed a Supplemental Appropriations (approved as Ordinance 17-13-O) by the Council. According to Illinois budget law, amendments require approval by a two thirds vote of the governing body.

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

**BUDGET TRANSMITTAL CONTINUED...**

**Budget Calendar for Fiscal Year 2018**

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

**BUDGET TRANSMITTAL CONTINUED...**

**Development of Entity Wide Strategic Goals and Strategies**

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



**MISSION STATEMENT**

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

**STRATEGIC VISION, GOALS AND FOCUS AREAS:**

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

| <u>BUDGET RELATED PROGRAMS</u>  | <u>OBJECTIVES/MEASURES</u>                                                              |
|---------------------------------|-----------------------------------------------------------------------------------------|
| ○ 50/50 Tree Program            | (A) Maintain funding for existing programs (18,19)                                      |
| ○ Sidewalk/Senior Apron Plowing | (B) Create new program for needy families (17,18)                                       |
| ○ Spring Clean Program          | (C) Renegotiate vendor fees for programs (17,18)                                        |
| ○ Reimbursement Programs        | (D) Create new drainage improvement plan (18,19)                                        |
| ○ Brush/Leaf Programs           | (D) Administer/self fund new community events (18)                                      |
| ○ IDOT Grant Programs           | (E) Implement prevention programs for at risk community groups and constituents (17,18) |

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

| <u>BUDGET RELATED PROGRAMS</u> | <u>OBJECTIVES/MEASURES</u>                                                                      |
|--------------------------------|-------------------------------------------------------------------------------------------------|
| ○ Community Relations Expense  | (A) Continue "Coffee with the Mayor" program                                                    |
| ○ Training Expense             | (B) Establish new outreach programs to discuss the development of the City Hall project (18,19) |
| ○ Memberships/Licenses         | (C) Perform due diligence on document management and enterprise-wide software solutions (18,19) |
| ○ Software/Hardware Expenses   | (D) Pursue professional certifications (18,19)                                                  |
|                                | (E) Submit audit and budget documents for "best practice" awards programs annually.             |

**BUDGET TRANSMITTAL CONTINUED...**

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

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

| <u>BUDGET RELATED PROGRAMS</u> | <u>OBJECTIVES/MEASURES</u>                                                                           |
|--------------------------------|------------------------------------------------------------------------------------------------------|
| ○ Fees in Lieu of Tax          | (A) Negotiate new Fee in Lieu agreements on proposed non-conforming uses (17-19)                     |
| ○ Tax Sharing Programs         | (B) Utilize grant programs to develop La Grange Corridor and Brainard Ave bike path (16-19)          |
| ○ Grant Revenues/Expenses      | (C) Implement design phase for new City Hall (18)                                                    |
| ○ Capital Outlays              | (D) Leverage new city hall investment as catalyst for redevelopment along Joliet Rd Corridor (18-20) |
| ○ Professional Fees            |                                                                                                      |
| ○ Contractual/Consulting Costs |                                                                                                      |

- (4) LONG TERM CAPITAL PLANNING AND STEWARDSHIP OF INFRASTRUCTURE ASSETS: Maintain commitment to annual maintenance, capital replacement, and 5 year plans

| <u>BUDGET RELATED PROGRAMS</u>   | <u>OBJECTIVES/MEASURES</u>                                                        |
|----------------------------------|-----------------------------------------------------------------------------------|
| ○ Motor Fuel Taxes               | (A) Update and administer 5 year Capital and Street resurfacing plans annually    |
| ○ Infrastructure/Capital Outlays | (B) Implement annual hydrant exercising plan                                      |
| ○ Maintenance Expense            | (C) Create and update five-year revenue and expense forecasting for General Fund. |

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

| <u>BUDGET RELATED PROGRAMS</u> | <u>OBJECTIVES/MEASURES</u>                                                                                                     |
|--------------------------------|--------------------------------------------------------------------------------------------------------------------------------|
| ○ Fuel/Gaming/Hotel Taxes      | (A) Fund new events through sponsorships (17,18)                                                                               |
| ○ No Property Tax Levy         | (B) Complete new city hall financing plan with limited reliance on property tax levy to cover debt service obligations (18,19) |
| ○ Sponsorship Revenue          | (C) Implement new financing plan for City Hall project that results in the lowest net interest cost (18,19)                    |
| ○ Debt Proceeds                | (D) Implement new investment strategies (17,18)                                                                                |
| ○ Reduce Overtime Costs        |                                                                                                                                |
| ○ Investment Income            |                                                                                                                                |

\*\*\*PLEASE SEE "DEPARTMENTAL SECTION" OF THIS BUDGET DOCUMENT ON PAGES 68 THROUGH 122. THE DEPARTMENTAL SECTION SHOWS THE LINKAGE BETWEEN INDIVIDUAL DEPARTMENTAL GOALS AND ACCOMPLISHMENTS WITH THE ENTITY WIDE STRATEGIC GOALS, VISION, AND FOCUS AREAS NOTED ABOVE. THE OBJECTIVES AND MEASURES PROVIDE BENCHMARKS TO TRACK THE LEVEL OF ATTAINMENT OF THE GOALS\*\*\*

**BUDGET TRANSMITTAL CONTINUED...**

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

- (1) HIGH QUALITY COMMUNITY SERVICE DELIVERY: The City has long maintained its commitment to providing above market service levels. The 50/50 tree program reimburses qualifying residents for up to 50% of the cost of removing dead or nuisance trees with a dollar cap of \$500.00, and has a current budget of \$40K. The City's Public Works Department plows all driveway aprons (for Seniors) and sidewalks in the City. In the Spring the City provides a Spring Clean program. With respect to yard waste, the Public Works department also maintains a Leaf and Brush Pickup Program from April to October every calendar year. Lastly, the City provides numerous reimbursement programs to residents who utilize certain services in other communities that the City does not provide. Reimbursements include community pool fees, library fees and memberships, etc.
- (2) EFFICIENT AND TRANSPARENT OPERATIONS: City management and elected officials maintain collaboration with the community through public meeting interaction and programs such as the "Coffee with the Mayor" forum where City officials discuss important plans with and seek feedback from the community. All budget communications are done at public committee meetings. The City has consistently supported the use of cost effective operating plans, new technologies, and employee development to achieve operational efficiencies.
- (3) PLANNING/COMMUNITY DEVELOPMENT/ECONOMIC RESOURCE MANAGEMENT: The City is a party to several different tax sharing agreements with various car dealers which facilitated property redevelopments and expansions as well as the generation of incremental sales taxes to finance City operations/capital investment. In 2010, the City created the La Grange Road Arterial Road Corridor (ARC) which requires Fees in Lieu of Taxes for prospective businesses in the corridor that do not generate sales tax on at least 50% of total revenues. This program helps preserve the City's retail base and generates additional revenues from non conforming zoning uses.
- (4) LONGTERM CAPITAL PLANNING AND STEWARDSHIP OF CAPITAL ASSETS: The City has long maintained its commitment to capital and infrastructure investment and even maintained this commitment when resources were restrained. 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 being completed in FY 2017.
- (5) EFFICIENT AND EQUITABLE FINANCING OF PROGRAMS/ASSETS/SERVICES: When the economic shocks of the recession were being deeply felt by the City, management made a concerted effort to enhance revenue diversification and to mitigate the effect of sharp declines in sales taxes and retail activities. New revenues included the establishment of a restaurant tax, vehicle fuel tax, and a video gaming tax. The City also increased the home rule sales tax rate several years ago to reduce the effect of lower retail sales in the recessionary periods. The common theme of the revenue diversification was to maximize revenues from several different transient sources versus revenue solely and directly borne from the City's constituency. The City will carefully assess stakeholder burden and appropriate funding sources when it addresses the financing plan for the new City Hall project.

**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. Unlike fiscal 2017, the current budget cycle had MFT fund balance and current year budgeted fuel tax revenues available for capital outlays based on the historical practice of utilizing these funds on an every other year basis. Due to the MFT fund balance and current revenue availability, it was determined that nearly all fiscal 2018 resurfacing projects under the 5-year resurfacing plan could be funded with very minimum reliance on the general fund. In budget years without this funding availability, there is considerable reliance on general fund to fund the 5-year street improvement plan and other non-proprietary fund capital project needs.

In 2017 the City purchased a parcel with the intent of improving it in the future to accommodate a new City Hall and Police facility. Although no formal budget for construction and planning costs were incorporated into the current budget cycle, much of this fiscal year will be devoted to planning and design activities. The planning costs, site work, and eventual commencement of construction are anticipated to begin in this budget cycle. However, as of the date of the passage of the fiscal 2018 budget, the master budget development and design phase of the project were in their infancy. As such project costs incurred in fiscal 2018 will require a year-end amendment to cover both debt proceeds and reimbursable project costs. The balance of the project will be completed in the 2019/20 budget cycles.

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 led to credit concerns and a backlog of unpaid bills. Because of these financial, credit, and budget concerns, State legislation is being proposed that could have a financial impact on local governments. Specifically reductions in Local Government Distribution Fund (share state income taxes) are being proposed. Legislators are also proposing to implement a 2.5% administrative fee from the Department of Revenue for collecting, remitting, and administering local sales tax collections.

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 results in higher interest rate costs for Illinois communities wishing to issue debt as the market is demanding a premium to invest in Illinois municipalities because of the additional risks being imposed from exposure to the State.

Additional challenges include the ongoing litigation costs and other effects of the Pension Spike dispute between the City and Police Pension Fund. Legal costs have escalated significantly over the past few years as several different cases have been litigated including but not limited to the forfeiture of pension benefits for a former Police Chief, a malpractice claim against a former City Attorney, and the police pension spike case. The spike matter was recently ruled in favor of the City on all counts; however, the ruling has been appealed and is expected to affect the City's budget through at least the 2018 fiscal budget cycle. It is anticipated that this matter should be concluded by the fiscal 2019 budget cycle.

***Short Term Factors***

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

**BUDGET TRANSMITTAL CONTINUED...**

***Short Term Factors Continued...***

Underlying interest rates have direct and indirect impacts on the budget and touch a number of different items. They directly 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 3.6% or \$36.7K over the FY 2017 valuation. This expense was budgeted/projected on a level percent of payroll basis – payroll for pension eligible employees was budgeted and multiplied by the 48% of payroll factor as outlined in a current actuarial report. The 48% is up from the prior year (43.5%) and includes "normal" costs of 19.6% and amortization of the unfunded liability over 24 years at 28.4% of payroll.

Interest rates are linked to inflation. Interest rates and inflation affect 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 in prior years. Based on the current environment, auto sales have appeared to have topped out and are expected to pull back from these highs. 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 fuel the run over the last couple of years, although it appears this growth will be constrained as noted. As an offset, it appears that other retailers in the City are posting strong sales growth (and the City welcomed a new retailer, Floor and Décor) which has helped to offset the car dealer pull back. Overall sales taxes are expected to be relatively flat with prior year results.

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 based on the change in the CPI as measured by the CPI All Urban Index – Chicago/Gary/Kenosha Index which was essentially 1.9% for the 2016 calendar year. The City Council approved the rounded increase to 2% for the current budget year to promote equity in compensation and benefits among union and non-union employees. Lastly, the expense budgets for benefit costs were revised upward based on the City's IPBC (health and dental insurance pool) renewal rates for these benefits respectively. Prospectively, the City has been made a member of a new subpool which will constrain renewal rate increases in future periods. Beginning in FY 2019 the City will be a member of the NIHII subpool that has shown strong historical performance measures which should translate into renewal rate increases below the 2-3% range moving forward. Dental rates increased significantly (7+%) based on the City's benefit claims.

***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 annual 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 and as a separate appendix to this document.

**BUDGET TRANSMITTAL CONTINUED...**

**Long Term Considerations and Financial Plans Continued...**

In FY 2017 the City purchased a parcel on Joliet Rd. to house a new combined City Hall and Police facility. As of the close of FY 17, the City and its architect firm have been designing the new facility for several months and had just selected a construction management firm. Much of the current FY 2018 budget year will be spent on planning, costing, and financial modeling for the project. Given the limited information and infancy stage of the project as of completion date of the current budget, project related costs including funding proceeds have not been included in the FY 2018 operating budget. These costs, however, are included in the long term projections (5 years forward) for planning purposes. The primary challenge of the exercise will be the determination of how the annual debt service obligations will be covered assuming limited to no reliance on property tax levies, which is the preferred method espoused by the Mayor and City Council.

**Financial Summary and Overview of Final Budget**

As noted, the final budget was presented at the Public Hearing, which preceded the Regular Board meeting on April 26, 2016 where the City Council approved the final budget. Also at this City Council meeting, staff presented and the City Council approved a budget amendment for the FY 2017 budget year. The City historically amends budgets before year end to account for unexpected events, carryover projects, unbudgeted events, etc. As noted, the City will have to amend the FY 2018 budget to account for planning, capital and debt service events to be incurred within the current budget cycle. As noted, these costs including the timing of the spend down were very preliminary in nature when the current budget was completed. The Mayor also hosted a "Coffee with the Mayor" forum about a week after the passage of the budget with the architects to discuss the City Hall/Police facility. This forum was used throughout the current budget cycle to discuss significant budget initiatives, programs, and priorities. In addition, 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 are summarized as follows:

| FUND NAME               | REVENUES   | EXPENDITURES | NET       |
|-------------------------|------------|--------------|-----------|
| GENERAL CORPORATE       | 12,524,384 | 12,524,384   | -         |
| EMERGENCY 911           | -          | -            | -         |
| MOTOR FUEL              | 152,796    | 561,439      | (408,643) |
| HOTEL/MOTEL             | 424,427    | 197,755      | 226,672   |
| COMMERCIAL TIF          | 215,000    | 215,000      | -         |
| CAPITAL PROJECTS        | 801,180    | 801,180      | -         |
| DRUG FORFEITURE         | 101,400    | 7,000        | 94,000    |
| WATER                   | 4,775,687  | 4,517,880    | 257,801   |
| SEWER                   | 25,350     | 25,350       | -         |
| FLAGG CREEK GOLF COURSE | 1,177,950  | 1,177,950    | -         |
| TOTAL                   | 20,198,174 | 20,027,938   | 170,236   |

**BUDGET TRANSMITTAL CONTINUED...**

***Financial Summary and Overview of Final Budget Continued...***

**General Fund (Major/Govt):** The approved budget is balanced with \$612K in general fund transfers to support capital projects and equipment. Capital projects are expensed and supported in the Capital and MFT Funds as well. Revenues/Other Financing Sources are up by \$215K/1.7% over LY Budget due principally to new budgeted TIF increment and investment income from the change in investment portfolio composition. State income tax projections have also improved substantially from the prior year. Expenses/Other Financing Uses are also up \$215K/1.7% of LY Budget due to annual growth in wages and benefit costs, increases in police pension expenses, and litigation related costs.

**Hotel/Motel Fund (Major/Govt):** Projected FY 18 revenues reflect continued but subdued 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 stabilize in the low \$200K range due to successful tax code restructuring with the Cook County Clerk in the prior year. 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" which is underway as of the close of fiscal year 2017.

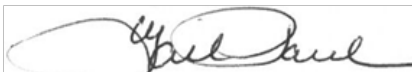
**Water Fund (Major/Proprietary):** Projecting an anticipated City of Chicago rate increase based on new CPI formula (this follows four years of supernormal increases of 25%/15%/15%/15%) for calendar years 2012-2015 respectively and no increase in the prior two fiscal years FY 2016/7. Budgeted surplus of \$258K based on limited capital projects this year. Cash basis surplus will accrue to fund balance and can be used for future capital projects.

**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 2017 budgeted performance and projections which are declining annually. Capital project funding has been curbed significantly, and the golf course is showing a balanced budget net of approximately \$159K 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/Staff for their input and assistance in this important process.

Sincerely,



Gail Paul  
City Administrator

*CITY OF COUNTRYSIDE - PRINCIPAL OFFICIALS*

## CITY COUNCIL



**MAYOR**  
**Sean R. McDermott**

### WARD 1



**ALDERMAN**  
**Jim Jasinski**



**ALDERMAN**  
**John Finn**

### WARD 2



**ALDERMAN**  
**Tom Mikolyzk**



**ALDERMAN**  
**John Von Drasek**

### WARD 3



**ALDERMAN**  
**Mark Benson**



**ALDERMAN**  
**Scott Musillami**

*As of April 30, 2017*

## OTHER ELECTED OFFICIALS

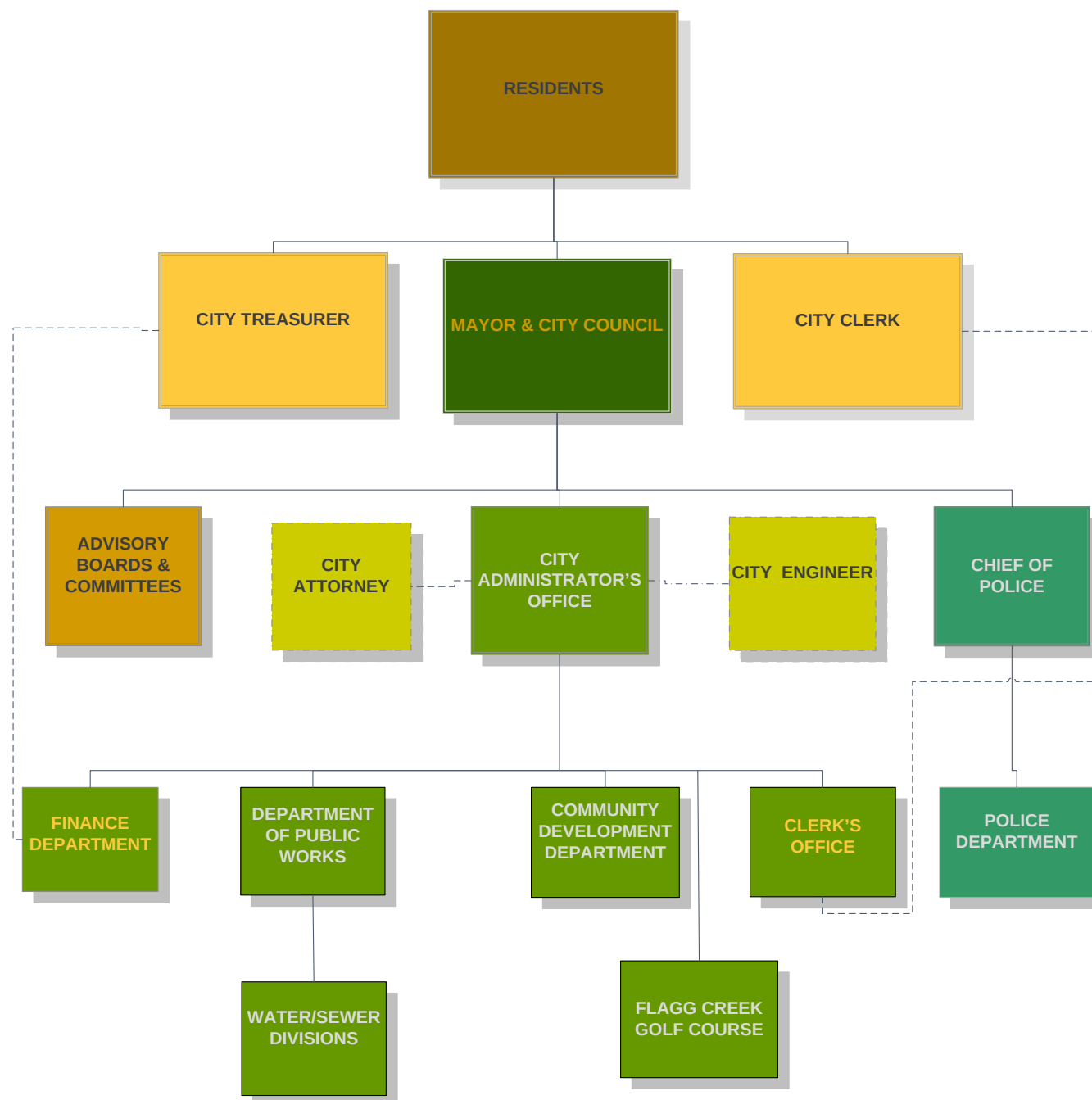


**City Treasurer**  
**Caryn Stancik**



**City Clerk**  
**Susan Burdett**

**CITY OF COUNTRYSIDE - ORGANIZATIONAL CHART**



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

## COMMUNITY PROFILE

### **History:**

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

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

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

### **Government Profile:**

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

**COMMUNITY PROFILE CONTINUED...**

**Government Profile Continued...**

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

**Demographics and the Local Economy:**

Population  
5,895

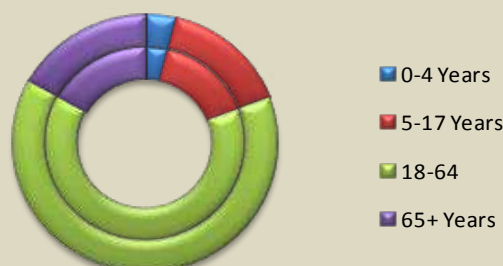
Average  
Household  
Income  
\$72,911

Median  
Home  
Value  
\$225,800

EAV Per  
Capita  
\$42,840

Retail Sales  
per Capita  
\$111,681

| Countryside, IL         | 2010<br>Census | 2000<br>Census | % Change      |
|-------------------------|----------------|----------------|---------------|
| <b>Total Population</b> | <b>5,895</b>   | <b>6,068</b>   | <b>-2.85%</b> |
| <b>(By Race)</b>        |                |                |               |
| 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%         |
| <b>(By Age)</b>         |                |                |               |
| 0-4 Years               | 224            | 325            | -31.08%       |
| 5-17 Years              | 913            | 880            | 3.75%         |
| 18-64                   | 3,765          | 3,907          | -3.63%        |
| 65+ Years               | 993            | 956            | 3.87%         |



**HOUSING STOCK**

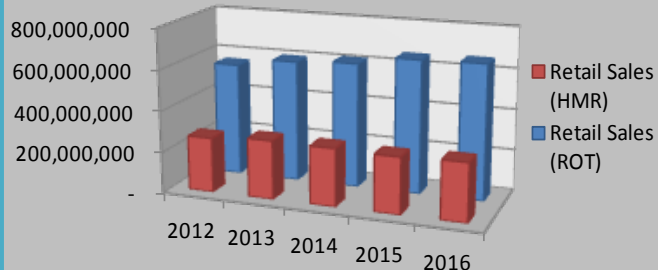
|                                 |         |
|---------------------------------|---------|
| Housing Units (April 1, 2010)   | 2,493   |
| Owner Occupied Rate (2011-2015) | 74.8%   |
| Median Value (2011-2015)        | 225,800 |
| Median Monthly Gross Rent       | 934     |

**EDUCATIONAL ATTAINMENT**

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

COMMUNITY PROFILE CONTINUED...

Retail Sales Subject to Municipal Tax



Average Daily Traffic Counts

(Source: IDOT Website)

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

Largest City Employers

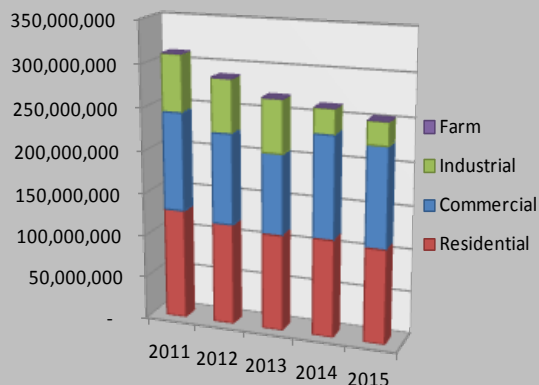
(Source: the City)

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

TOP TEN TAXPAYERS BY EAV  
2016 (2015 Tax Year)

| Taxpayer                       | Total<br>Equalized Assessed |      | Percentage<br>of Total<br>EAV |
|--------------------------------|-----------------------------|------|-------------------------------|
|                                | Value                       | Rank |                               |
| Simon Property Group           | 9,850,752                   | 1    | 3.90%                         |
| Value Industrial Partners, LLC | 7,528,707                   | 2    | 2.98%                         |
| Autobarn Countryside           | 5,617,387                   | 3    | 2.22%                         |
| IRC                            | 4,740,462                   | 4    | 1.88%                         |
| First Berkshire                | 4,517,765                   | 5    | 1.79%                         |
| Lenoch Properties              | 4,418,977                   | 6    | 1.75%                         |
| Cubalmart                      | 4,152,276                   | 7    | 1.64%                         |
| Home Depot USA Tax Dept        | 3,458,531                   | 8    | 1.37%                         |
| LaGrange Properties            | 2,952,631                   | 9    | 1.17%                         |
| Midwest Operating Engineers    | 2,947,099                   | 10   | 1.17%                         |
| <b>TOTAL TOP 10</b>            | <b>50,184,587</b>           |      | <b>19.87%</b>                 |
| <b>TOTAL EAV</b>               | <b>252,543,400</b>          |      |                               |

EAV BY PROPERTY CLASSIFICATION





COMMUNITY PROFILE CONTINUED...



COMMUNITY PROFILE CONTINUED...





*COMMUNITY PROFILE CONTINUED...*



**FUND STRUCTURE AND FINANCIAL POLICIES**

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

| FUND                                 | PURPOSE                                                                                  | BUDGET BASIS/<br>MEASUREMENT FOCUS              | ACCOUNTING BASIS/<br>MEASUREMENT FOCUS          | FUND BALANCE<br>REQUIREMENT           |
|--------------------------------------|------------------------------------------------------------------------------------------|-------------------------------------------------|-------------------------------------------------|---------------------------------------|
| <b>GOVERNMENTAL FUNDS</b>            |                                                                                          |                                                 |                                                 |                                       |
| 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                                   |
| <b>PROPRIETARY FUNDS</b>             |                                                                                          |                                                 |                                                 |                                       |
| 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 15<sup>th</sup>, 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 does have cyclical risks including significant funding volatility and economic shock impacts.

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

***Fund Balance Policy***

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

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

**FUND STRUCTURE AND FINANCIAL POLICIES CONTINUED...**

**Fund Balance Policy Continued...**

**Definitions:**

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

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

**Appropriate Fund Balance Levels:**

**General Fund:** Unrestricted fund balance levels should be maintained at a minimum of 50% of the most current year’s budgeted expenditures. Fund Balance levels above the minimum can be budgeted and expended on capital costs approved by the appropriate committee and subsequently by the City Council. The fund balance requirement for the General Fund is set intentionally high (other funds and other municipalities typically set this at the 15-40% range) due to the volatility and cyclicity of the funds primary operating revenue. Sales taxes account for over 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 2018 ANNUAL BUDGET

## FINANCIAL SUMMARY - ALL CITY FUNDS BY TYPE

| FUND                                                                                                                                                                                                                              | ACCT DESCRIPTION | 2015<br>ACTUAL     | 2016<br>ACTUAL    | 2017<br>BUDGET    | 2017<br>FYTD      | 2017<br>FYE PROJ  | 2018<br>BUDGET    |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>REVENUES</b>                                                                                                                                                                                                                   |                  |                    |                   |                   |                   |                   |                   |
| TOTAL PROPERTY TAXES                                                                                                                                                                                                              |                  | 181,569            | 136,582           | 260,000           | 346,533           | 351,379           | 277,000           |
| TOTAL SALES TAXES                                                                                                                                                                                                                 |                  | 8,320,652          | 8,636,517         | 8,710,406         | 8,104,050         | 8,704,048         | 8,710,500         |
| TOTAL OTHER LOCAL TAXES                                                                                                                                                                                                           |                  | 1,678,671          | 1,729,450         | 1,914,337         | 1,729,008         | 1,916,132         | 1,966,177         |
| TOTAL LICENSES & PERMITS                                                                                                                                                                                                          |                  | 412,334            | 464,237           | 505,739           | 385,474           | 406,184           | 444,995           |
| TOTAL INTERGOVERNMENTAL REVENUES                                                                                                                                                                                                  |                  | 1,875,464          | 1,622,691         | 1,919,151         | 1,263,319         | 1,422,077         | 1,553,985         |
| TOTAL CITY-CHARGES FOR SERVICES                                                                                                                                                                                                   |                  | 5,599,602          | 5,733,745         | 5,719,296         | 5,357,578         | 5,917,260         | 5,942,224         |
| TOTAL RECREATION-CHARGES FOR SERVICES                                                                                                                                                                                             |                  | 91,510             | -                 | 50,000            | -                 | -                 | 70,000            |
| TOTAL FINES AND FORFEITURES                                                                                                                                                                                                       |                  | 124,692            | 85,202            | 85,561            | 93,390            | 101,879           | 92,000            |
| TOTAL NET INVESTMENT INCOME                                                                                                                                                                                                       |                  | 35,785             | 248,424           | 96,675            | 23,321            | 291,296           | 275,550           |
| TOTAL OTHER REVENUES                                                                                                                                                                                                              |                  | 284,313            | 415,131           | 183,273           | 247,746           | 710,049           | 253,563           |
| TOTAL OTHER FINANCING SOURCES                                                                                                                                                                                                     |                  | 18,860,161         | 1,189,800         | 1,129,195         | 2,411,751         | 2,707,000         | 612,180           |
| <b>TOTAL REVENUES - ALL CITY FUNDS</b>                                                                                                                                                                                            |                  | <b>18,604,592</b>  | <b>19,071,980</b> | <b>19,444,438</b> | <b>17,550,419</b> | <b>19,820,304</b> | <b>19,585,995</b> |
| <b>TOTAL REVENUES AND OFS - ALL CITY FUNDS</b>                                                                                                                                                                                    |                  | <b>37,464,753</b>  | <b>20,261,780</b> | <b>20,573,633</b> | <b>19,962,170</b> | <b>22,527,304</b> | <b>20,198,175</b> |
| <b>EXPENDITURES</b>                                                                                                                                                                                                               |                  |                    |                   |                   |                   |                   |                   |
| SUBTOTAL SALARIES AND BENEFITS                                                                                                                                                                                                    |                  | 7,420,156          | 7,556,984         | 7,798,781         | 6,057,166         | 7,595,970         | 8,036,967         |
| TOTAL OPERATING EXPENSES                                                                                                                                                                                                          |                  | 7,246,892          | 8,083,645         | 8,142,036         | 6,430,607         | 7,621,727         | 8,185,431         |
| TOTAL CAPITAL OUTLAYS                                                                                                                                                                                                             |                  | 3,545,739          | 1,762,438         | 1,633,920         | 1,262,140         | 3,419,881         | 1,171,556         |
| TOTAL DEBT SERVICE COSTS                                                                                                                                                                                                          |                  | 2,039,331          | 2,997,631         | 2,741,287         | 2,496,224         | 2,764,681         | 2,021,804         |
| TOTAL - OTHER FINANCING USES (OFU)                                                                                                                                                                                                |                  | 18,800,280         | 173,034           | 1,114,195         | 1,941,751         | 2,081,751         | 612,180           |
| <b>TOTAL EXPENSES - ALL CITY FUNDS</b>                                                                                                                                                                                            |                  | <b>20,252,119</b>  | <b>20,400,698</b> | <b>20,316,024</b> | <b>16,246,137</b> | <b>21,402,259</b> | <b>19,415,759</b> |
| <b>TOTAL EXPENSES &amp; OFU - ALL CITY FUNDS</b>                                                                                                                                                                                  |                  | <b>39,052,399</b>  | <b>20,573,732</b> | <b>21,430,219</b> | <b>18,187,888</b> | <b>23,484,010</b> | <b>20,027,939</b> |
| <b>TOTAL SURPLUS / (DEFICIT) BUDGET BASIS</b>                                                                                                                                                                                     |                  | <b>(1,587,646)</b> | <b>(311,952)</b>  | <b>(856,586)</b>  | <b>1,774,282</b>  | <b>(956,706)</b>  | <b>170,236</b>    |
| <b>ADJUSTMENTS TO GAAP BASIS</b>                                                                                                                                                                                                  |                  | <b>2015 ACT</b>    | <b>2016 ACT</b>   | <b>2017 BUDG</b>  | <b>2017 YTD</b>   | <b>2017 PROJ</b>  | <b>2018 BUDG</b>  |
| CAPITALIZE ASSETS                                                                                                                                                                                                                 |                  | 1,794,670          | 662,665           | -                 | -                 | -                 | -                 |
| DEPRECIATION/AMORTIZATION EXPENSE                                                                                                                                                                                                 |                  | (834,858)          | (882,473)         | -                 | -                 | -                 | -                 |
| BOND PRINCIPAL PAYMENTS                                                                                                                                                                                                           |                  | 270,000            | 275,000           | -                 | -                 | -                 | -                 |
| BOND AMORTIZATION EXPENSE                                                                                                                                                                                                         |                  | (11,377)           | (11,377)          | -                 | -                 | -                 | -                 |
| TOTAL ADJUSTMENTS TO GAAP BASIS                                                                                                                                                                                                   |                  | 1,218,435          | 43,815            | -                 | -                 | -                 | -                 |
| <b>CHANGE IN NET POSITON GAAP BASIS</b>                                                                                                                                                                                           |                  | <b>(369,211)</b>   | <b>(268,137)</b>  | <b>(856,586)</b>  | <b>1,774,282</b>  | <b>(956,706)</b>  | <b>170,236</b>    |
| UNRESTRICTED FUND BALANCE, MAY 1                                                                                                                                                                                                  |                  | 11,304,767         | 9,174,531         | 7,529,957         | 7,529,957         | 7,529,957         | 5,850,072         |
| PLUS CHANGE IN NET POSITION                                                                                                                                                                                                       |                  | (369,211)          | (268,137)         | (856,586)         | 1,774,282         | (956,706)         | 170,236           |
| LESS ADDITIONS TO RESTRICTED FUND BALANCE (1)                                                                                                                                                                                     |                  | (1,761,025)        | (1,376,437)       |                   |                   | (723,179)         | -                 |
| UNRESTRICTED FUND BALANCE, APRIL 30                                                                                                                                                                                               |                  | 9,174,531          | 7,529,957         | 6,673,371         | 9,304,239         | 5,850,072         | 6,020,308         |
| (1) ADJUSTMENT THAT RECONCILES TO AUDITED BALANCES FOR FY(S) 2015&2016. FOR FY 2017 PROJECTED AND FY 2018 BUDGET, ADJUSTMENT IS MADE SOLELY FOR THE INCREASE IN INTERFUND BALANCES BETWEEN THE GENERAL AND TIF FUND (UNSPENDABLE) |                  |                    |                   |                   |                   |                   |                   |



# CITY OF COUNTRYSIDE 2018 ANNUAL BUDGET

## DETAIL - ALL CITY FUNDS BY TYPE

| FUND                                         | ACCT DESCRIPTION            | 2015<br>ACTUAL   | 2016<br>ACTUAL   | 2017<br>BUDGET   | 2017<br>FYTD     | 2017<br>FYE PROJ | 2018<br>BUDGET   |
|----------------------------------------------|-----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>PROPERTY TAXES</b>                        |                             |                  |                  |                  |                  |                  |                  |
| GENERAL                                      | DEBT SERVICE LEVIES         | 119,582          | -                | -                | -                | -                | -                |
| GENERAL                                      | ROAD & BRIDGE TAX           | 61,987           | 62,872           | 60,000           | 57,154           | 62,000           | 62,000           |
| COMML TIF                                    | INCREMENTAL PROPERTY TAX    | -                | 73,710           | 200,000          | 289,379          | 289,379          | 215,000          |
| <b>TOTAL PROPERTY TAXES</b>                  |                             | <b>181,569</b>   | <b>136,582</b>   | <b>260,000</b>   | <b>346,533</b>   | <b>351,379</b>   | <b>277,000</b>   |
| <b>SALES TAXES</b>                           |                             |                  |                  |                  |                  |                  |                  |
| GENERAL                                      | STATE SALES TAX             | 6,220,954        | 6,558,820        | 6,775,324        | 6,133,485        | 6,583,573        | 6,583,000        |
| GENERAL                                      | STATE HOME RULE SALES TAX   | 2,099,698        | 2,077,697        | 1,935,082        | 1,970,565        | 2,120,475        | 2,127,500        |
| <b>TOTAL SALES TAXES</b>                     |                             | <b>8,320,652</b> | <b>8,636,517</b> | <b>8,710,406</b> | <b>8,104,050</b> | <b>8,704,048</b> | <b>8,710,500</b> |
| <b>OTHER LOCAL TAXES</b>                     |                             |                  |                  |                  |                  |                  |                  |
| GENERAL                                      | ELECTRIC USE TAX            | 429,489          | 420,062          | 415,000          | 397,132          | 433,235          | 435,500          |
| GENERAL                                      | VEHICLE FUEL TAX            | 203,010          | 203,328          | 396,218          | 338,148          | 368,888          | 406,000          |
| GENERAL                                      | EATING AND DRINKING EST TAX | 496,056          | 515,069          | 530,000          | 491,919          | 535,000          | 535,000          |
| GENERAL                                      | OTHER LOCAL TAXES           | 202,735          | 227,193          | 205,000          | 180,555          | 206,762          | 214,750          |
| HOTEL/MOTEL                                  | HOTEL/MOTEL TAXES           | 347,381          | 363,799          | 368,119          | 321,254          | 372,247          | 374,927          |
| <b>TOTAL OTHER LOCAL TAXES</b>               |                             | <b>1,678,671</b> | <b>1,729,450</b> | <b>1,914,337</b> | <b>1,729,008</b> | <b>1,916,132</b> | <b>1,966,177</b> |
| <b>LICENSES &amp; PERMITS</b>                |                             |                  |                  |                  |                  |                  |                  |
| GENERAL                                      | BUILDING PERMITS            | 201,152          | 254,166          | 250,000          | 137,274          | 149,754          | 175,000          |
| GENERAL                                      | OTHER LICENSES/PERMITS      | 211,182          | 210,072          | 255,739          | 248,200          | 256,430          | 269,995          |
| <b>TOTAL LICENSES &amp; PERMITS</b>          |                             | <b>412,334</b>   | <b>464,237</b>   | <b>505,739</b>   | <b>385,474</b>   | <b>406,184</b>   | <b>444,995</b>   |
| <b>INTERGOVERNMENTAL REVENUES</b>            |                             |                  |                  |                  |                  |                  |                  |
| GENERAL                                      | STATE INCOME TAX            | 577,324          | 708,653          | 601,290          | 561,279          | 572,994          | 595,395          |
| GENERAL                                      | STATE GAMING TAX            | 210,245          | 237,466          | 235,002          | 235,872          | 257,314          | 255,000          |
| GENERAL                                      | STATE LOCAL USE TAX         | 139,122          | 136,784          | 138,533          | 133,240          | 142,659          | 149,144          |
| GENERAL                                      | OTHER INTERGOVERNMENTAL     | 123,629          | 101,129          | 124,760          | 104,527          | 114,031          | 112,150          |
| E911                                         | TELEPHONE SURCHARGES        | 95,565           | 98,426           | 95,000           | 56,470           | 61,604           | -                |
| MOTOR FUEL                                   | MOTOR FUEL TAXES            | 196,503          | 150,788          | 152,681          | 139,119          | 152,681          | 152,796          |
| DRUG FOREIT                                  | FEDERAL/STATE PAYMENTS      | 250,057          | 102,476          | 112,000          | 32,812           | 35,794           | 100,500          |
| CAPITAL (CIP)                                | INTERGOVERNMENTAL GRANTS    | 283,019          | 86,971           | 459,885          | -                | 85,000           | 189,000          |
| <b>TOTAL INTERGOVERNMENTAL REVENUES</b>      |                             | <b>1,875,464</b> | <b>1,622,691</b> | <b>1,919,151</b> | <b>1,263,319</b> | <b>1,422,077</b> | <b>1,553,985</b> |
| <b>CITY-CHARGES FOR SERVICES</b>             |                             |                  |                  |                  |                  |                  |                  |
| GENERAL                                      | CHARGES FOR SERVICES        | 123,311          | 115,119          | 122,100          | 141,853          | 154,701          | 134,250          |
| WATER                                        | CHARGES FOR SERVICES        | 4,203,382        | 4,481,871        | 4,435,990        | 4,175,448        | 4,631,538        | 4,633,724        |
| SEWER                                        | CHARGES FOR SERVICES        | 25,411           | 25,388           | 25,350           | 23,291           | 25,408           | 25,350           |
| FLAGG CREEK                                  | CHARGES FOR SERVICES        | 1,247,498        | 1,111,367        | 1,135,856        | 1,016,986        | 1,105,613        | 1,148,900        |
| <b>TOTAL CITY-CHARGES FOR SERVICES</b>       |                             | <b>5,599,602</b> | <b>5,733,745</b> | <b>5,719,296</b> | <b>5,357,578</b> | <b>5,917,260</b> | <b>5,942,224</b> |
| <b>RECREATION-CHARGES FOR SERVICES</b>       |                             |                  |                  |                  |                  |                  |                  |
| GENERAL                                      | FLAGG CREEK PROFIT SHARING  | 91,510           | -                | 50,000           | -                | -                | 70,000           |
| <b>TOTAL RECREATION-CHARGES FOR SERVICES</b> |                             | <b>91,510</b>    | <b>-</b>         | <b>50,000</b>    | <b>-</b>         | <b>-</b>         | <b>70,000</b>    |
| <b>FINES AND FORFEITURES</b>                 |                             |                  |                  |                  |                  |                  |                  |
| GENERAL                                      | FINES AND FORFEITURES       | 124,692          | 85,202           | 85,561           | 93,390           | 101,879          | 92,000           |
| <b>TOTAL FINES AND FORFEITURES</b>           |                             | <b>124,692</b>   | <b>85,202</b>    | <b>85,561</b>    | <b>93,390</b>    | <b>101,879</b>   | <b>92,000</b>    |



# CITY OF COUNTRYSIDE 2018 ANNUAL BUDGET

## DETAIL - ALL CITY FUNDS BY TYPE CONTINUED...

| FUND                                           | ACCT DESCRIPTION            | 2015<br>ACTUAL    | 2016<br>ACTUAL    | 2017<br>BUDGET    | 2017<br>FYTD      | 2017<br>FYE PROJ  | 2018<br>BUDGET    |
|------------------------------------------------|-----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>INVESTMENT INCOME</b>                       |                             |                   |                   |                   |                   |                   |                   |
| ALL FUNDS                                      | INTEREST INCOME             | 215,165           | 248,424           | 96,675            | 23,321            | 291,296           | 275,550           |
| ALL FUNDS                                      | INVESTMENT GAIN/(LOSS)      | (179,380)         | -                 | -                 | -                 | -                 | -                 |
| <b>TOTAL NET INVESTMENT INCOME</b>             |                             | <b>35,785</b>     | <b>248,424</b>    | <b>96,675</b>     | <b>23,321</b>     | <b>291,296</b>    | <b>275,550</b>    |
| <b>OTHER REVENUES</b>                          |                             |                   |                   |                   |                   |                   |                   |
| ALL FUNDS                                      | OTHER REVENUES              | 284,313           | 415,131           | 183,273           | 247,746           | 710,049           | 253,563           |
| <b>TOTAL OTHER REVENUES</b>                    |                             | <b>284,313</b>    | <b>415,131</b>    | <b>183,273</b>    | <b>247,746</b>    | <b>710,049</b>    | <b>253,563</b>    |
| <b>OTHER FINANCING SOURCES</b>                 |                             |                   |                   |                   |                   |                   |                   |
| ALL FUNDS                                      | SALE OF FIXED ASSETS        | 52,716            | 1,016,766         | 15,000            | -                 | -                 | -                 |
| ALL FUNDS                                      | BOND PROCEEDS               | 18,620,000        | -                 | -                 | -                 | -                 | -                 |
| E911                                           | TRANSFER IN - GENERAL       | -                 | -                 | 317,920           | -                 | 260,249           | -                 |
| CAPITAL                                        | TRANSFER IN - GENERAL/HOTEL | 187,445           | 173,034           | 796,275           | 2,411,751         | 2,446,751         | 612,180           |
| <b>TOTAL OTHER FINANCING SOURCES</b>           |                             | <b>18,860,161</b> | <b>1,189,800</b>  | <b>1,129,195</b>  | <b>2,411,751</b>  | <b>2,707,000</b>  | <b>612,180</b>    |
| <b>TOTAL REVENUES - ALL CITY FUNDS</b>         |                             | <b>18,604,592</b> | <b>19,071,980</b> | <b>19,444,438</b> | <b>17,550,419</b> | <b>19,820,304</b> | <b>19,585,995</b> |
| <b>TOTAL REVENUES AND OFS - ALL CITY FUNDS</b> |                             | <b>37,464,753</b> | <b>20,261,780</b> | <b>20,573,633</b> | <b>19,962,170</b> | <b>22,527,304</b> | <b>20,198,175</b> |
| <b>SALARIES AND BENEFITS</b>                   |                             |                   |                   |                   |                   |                   |                   |
| ALL FUNDS                                      | SALARIES AND PAYROLL TAXES  | 5,011,728         | 5,107,933         | 5,390,661         | 4,766,651         | 5,183,568         | 5,457,480         |
| ALL FUNDS                                      | BUYBACKS/OTHER BENEFITS     | 268,242           | 321,904           | 189,582           | 181,026           | 189,115           | 256,690           |
| ALL FUNDS                                      | PENSION EXPENSE             | 1,251,205         | 1,232,897         | 1,298,102         | 307,767           | 1,344,076         | 1,383,373         |
| ALL FUNDS                                      | INSURANCE/EAPS              | 850,077           | 841,379           | 849,867           | 769,846           | 839,241           | 876,674           |
| ALL FUNDS                                      | EMPLOYEE DEVELOPMENT        | 38,904            | 52,871            | 70,569            | 31,876            | 39,969            | 62,750            |
| <b>SUBTOTAL SALARIES AND BENEFITS</b>          |                             | <b>7,420,156</b>  | <b>7,556,984</b>  | <b>7,798,781</b>  | <b>6,057,166</b>  | <b>7,595,970</b>  | <b>8,036,967</b>  |
| <b>OTHER OPERATING EXPENSES</b>                |                             |                   |                   |                   |                   |                   |                   |
| ALL FUNDS                                      | OFFICE SUPPLIES             | 23,499            | 21,152            | 27,850            | 19,311            | 20,673            | 22,800            |
| ALL FUNDS                                      | OPERATING SUPPLIES          | 504,827           | 464,911           | 521,135           | 388,472           | 443,241           | 463,322           |
| FLAGG CREEK                                    | INVENTORY COSTS             | 101,601           | 72,964            | 79,175            | 65,094            | 70,024            | 83,509            |
| GENERAL                                        | CONTRACTUAL RISK MGMNT      | 194,103           | 171,827           | 199,800           | 134,308           | 146,518           | 194,167           |
| GENERAL/HOTEL                                  | CONTRACTUAL TAX SHARING     | 613,458           | 601,710           | 692,958           | 275,861           | 468,000           | 528,802           |
| GENERAL                                        | CONTRACTUAL IT SUPPORT      | 109,588           | 100,690           | 122,600           | 85,494            | 115,000           | 122,600           |
| GENERAL                                        | CONTRACTUAL CODE ENFORCMNT  | 224,094           | 240,624           | 225,000           | 245,037           | 267,313           | 225,000           |
| E911                                           | CONTRACTUAL DISPATCH SVCS   | 244,063           | 319,793           | 367,420           | 289,599           | 315,433           | 320,920           |
| WATER                                          | CONTRACTUAL WATER PURCHASE  | 2,574,187         | 2,775,664         | 2,768,052         | 2,350,623         | 2,803,539         | 2,859,610         |
| ALL FUNDS                                      | CONTRACTUAL OTHER           | 791,506           | 623,423           | 688,209           | 547,704           | 605,427           | 780,464           |
| ALL FUNDS                                      | MAINTENANCE                 | 433,439           | 401,898           | 454,991           | 418,911           | 456,439           | 486,054           |
| ALL FUNDS                                      | UTILITIES                   | 224,393           | 211,846           | 218,890           | 178,531           | 196,946           | 183,580           |
| ALL FUNDS                                      | COMMUNITY RELATIONS         | 150,749           | 176,087           | 192,351           | 189,748           | 194,982           | 228,820           |
| ALL FUNDS                                      | PROFESSIONAL FEES           | 1,057,383         | 1,901,055         | 1,583,605         | 1,241,914         | 1,518,191         | 1,685,783         |
| <b>TOTAL OPERATING EXPENSES</b>                |                             | <b>7,246,892</b>  | <b>8,083,645</b>  | <b>8,142,036</b>  | <b>6,430,607</b>  | <b>7,621,727</b>  | <b>8,185,431</b>  |

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



# CITY OF COUNTRYSIDE 2018 ANNUAL BUDGET

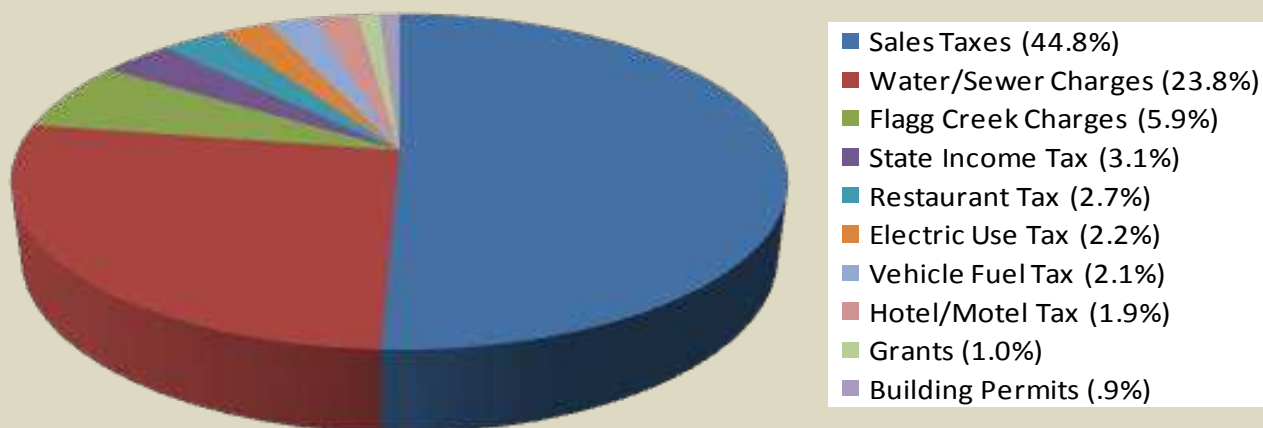
## DETAIL - ALL CITY FUNDS BY TYPE CONTINUED...

| FUND                                                 | ACCT DESCRIPTION          | 2015<br>ACTUAL     | 2016<br>ACTUAL     | 2017<br>BUDGET    | 2017<br>FYTD      | 2017<br>FYE PROJ  | 2018<br>BUDGET    |
|------------------------------------------------------|---------------------------|--------------------|--------------------|-------------------|-------------------|-------------------|-------------------|
| <b>CAPITAL OUTLAYS</b>                               |                           |                    |                    |                   |                   |                   |                   |
| GENERAL                                              | CAPITAL OUTLAYS           | -                  | -                  | 1,800             | -                 | -                 | -                 |
| MOTOR FUEL                                           | CAPITAL OUTLAYS           | -                  | 333,552            | -                 | -                 | -                 | 561,439           |
| COMML TIF                                            | CAPITAL OUTLAYS           | 33,939             | 62,485             | -                 | -                 | -                 | -                 |
| E911                                                 | CAPITAL OUTLAYS           | 21,413             | 681                | 10,000            | -                 | -                 | -                 |
| DRUG FORFEIT                                         | CAPITAL OUTLAYS           | 98,462             | 114,393            | 79,000            | 37,811            | 66,325            | -                 |
| CAPITAL                                              | CAPITAL OUTLAYS           | 1,197,103          | 495,607            | 681,305           | 521,449           | 2,634,199         | 165,617           |
| WATER/SEWER                                          | CAPITAL OUTLAYS           | 2,111,180          | 624,305            | 762,215           | 607,113           | 607,990           | 414,500           |
| FLAGG CREEK                                          | CAPITAL OUTLAYS           | 83,643             | 131,416            | 99,600            | 95,767            | 111,367           | 30,000            |
| <b>TOTAL CAPITAL OUTLAYS</b>                         |                           | <b>3,545,739</b>   | <b>1,762,438</b>   | <b>1,633,920</b>  | <b>1,262,140</b>  | <b>3,419,881</b>  | <b>1,171,556</b>  |
| <b>DEBT SERVICE COSTS</b>                            |                           |                    |                    |                   |                   |                   |                   |
| GENERAL                                              | DEBT SERVICE              | 1,455,529          | 1,381,406          | 1,378,503         | 1,378,503         | 1,378,503         | 1,455,529         |
| COMML TIF                                            | DEBT SERVICE              | 216,252            | 1,251,742          | 996,509           | 751,446           | 1,018,628         | 200,000           |
| WATER/SEWER                                          | DEBT SERVICE              | 367,550            | 364,483            | 366,275           | 366,275           | 367,550           | 366,275           |
| <b>TOTAL DEBT SERVICE COSTS</b>                      |                           | <b>2,039,331</b>   | <b>2,997,631</b>   | <b>2,741,287</b>  | <b>2,496,224</b>  | <b>2,764,681</b>  | <b>2,021,804</b>  |
| <b>OTHER FINANCING USES</b>                          |                           |                    |                    |                   |                   |                   |                   |
| GENERAL                                              | BOND ESCROW PMT           | 18,187,231         | -                  | -                 | -                 | -                 | -                 |
| GENERAL                                              | BOND DISCOUNT             | 242,650            | -                  | -                 | -                 | -                 | -                 |
| GENERAL                                              | BOND ISSUANCE COSTS       | 182,954            | -                  | -                 | -                 | -                 | -                 |
| GENERAL                                              | TRANSFER OUT-CAPITAL FUND | 187,445            | 173,034            | 999,225           | 1,326,781         | 1,466,781         | 612,180           |
| GENERAL                                              | TRANSFER OUT-E911 FUND    | -                  | -                  | -                 | -                 | -                 | -                 |
| HOTEL/MOTEL                                          | TRANSFER OUT-CAPITAL FUND | -                  | -                  | 114,970           | 614,970           | 614,970           | -                 |
| <b>TOTAL - OTHER FINANCING USES (OFU)</b>            |                           | <b>18,800,280</b>  | <b>173,034</b>     | <b>1,114,195</b>  | <b>1,941,751</b>  | <b>2,081,751</b>  | <b>612,180</b>    |
| <b>TOTAL EXPENSES - ALL CITY FUNDS</b>               |                           | <b>20,252,119</b>  | <b>20,400,698</b>  | <b>20,316,024</b> | <b>16,246,137</b> | <b>21,402,259</b> | <b>19,415,759</b> |
| <b>TOTAL EXPENSES &amp; OFU - ALL CITY FUNDS</b>     |                           | <b>39,052,399</b>  | <b>20,573,732</b>  | <b>21,430,219</b> | <b>18,187,888</b> | <b>23,484,010</b> | <b>20,027,939</b> |
| <b>TOTAL SURPLUS / (DEFICIT) BUDGET BASIS</b>        |                           | <b>(1,587,646)</b> | <b>(311,952)</b>   | <b>(856,586)</b>  | <b>1,774,282</b>  | <b>(956,706)</b>  | <b>170,236</b>    |
| <b>ADJUSTMENTS TO GAAP BASIS</b>                     |                           |                    |                    |                   |                   |                   |                   |
| <b>ADJUSTMENTS TO GAAP BASIS</b>                     |                           | <b>2015 ACT</b>    | <b>2016 ACT</b>    | <b>2017 BUDG</b>  | <b>2017 YTD</b>   | <b>2017 PROJ</b>  | <b>2018 BUDG</b>  |
| CAPITALIZE ASSETS                                    |                           | 1,794,670          | 662,665            | -                 | -                 | -                 | -                 |
| DEPRECIATION/AMORTIZATION EXPENSE                    |                           | (834,858)          | (882,473)          | -                 | -                 | -                 | -                 |
| BOND PRINCIPAL PAYMENTS                              |                           | 270,000            | 275,000            | -                 | -                 | -                 | -                 |
| BOND AMORTIZATION EXPENSE                            |                           | (11,377)           | (11,377)           | -                 | -                 | -                 | -                 |
| <b>TOTAL ADJUSTMENTS TO GAAP BASIS</b>               |                           | <b>1,218,435</b>   | <b>43,815</b>      | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>          |
| <b>CHANGE IN NET POSITON GAAP BASIS</b>              |                           | <b>(369,211)</b>   | <b>(268,137)</b>   | <b>(856,586)</b>  | <b>1,774,282</b>  | <b>(956,706)</b>  | <b>170,236</b>    |
| <b>UNRESTRICTED FUND BALANCE, MAY 1</b>              |                           | <b>11,304,767</b>  | <b>9,174,531</b>   | <b>7,529,957</b>  | <b>7,529,957</b>  | <b>7,529,957</b>  | <b>5,850,072</b>  |
| <b>PLUS CHANGE IN NET POSITION</b>                   |                           | <b>(369,211)</b>   | <b>(268,137)</b>   | <b>(856,586)</b>  | <b>1,774,282</b>  | <b>(956,706)</b>  | <b>170,236</b>    |
| <b>LESS ADDITIONS TO RESTRICTED FUND BALANCE (1)</b> |                           | <b>(1,761,025)</b> | <b>(1,376,437)</b> |                   |                   | <b>(723,179)</b>  | <b>-</b>          |
| <b>UNRESTRICTED FUND BALANCE, APRIL 30</b>           |                           | <b>9,174,531</b>   | <b>7,529,957</b>   | <b>6,673,371</b>  | <b>9,304,239</b>  | <b>5,850,072</b>  | <b>6,020,308</b>  |

(1) ADJUSTMENT THAT RECONCILES TO AUDITED BALANCES FOR FY(S) 2015&2016. FOR FY 2017 PROJECTED AND FY 2018 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 87.8% of the total (excluding interfund transfers in). Details on these revenue sources are highlighted below.

### 1. Sales Taxes

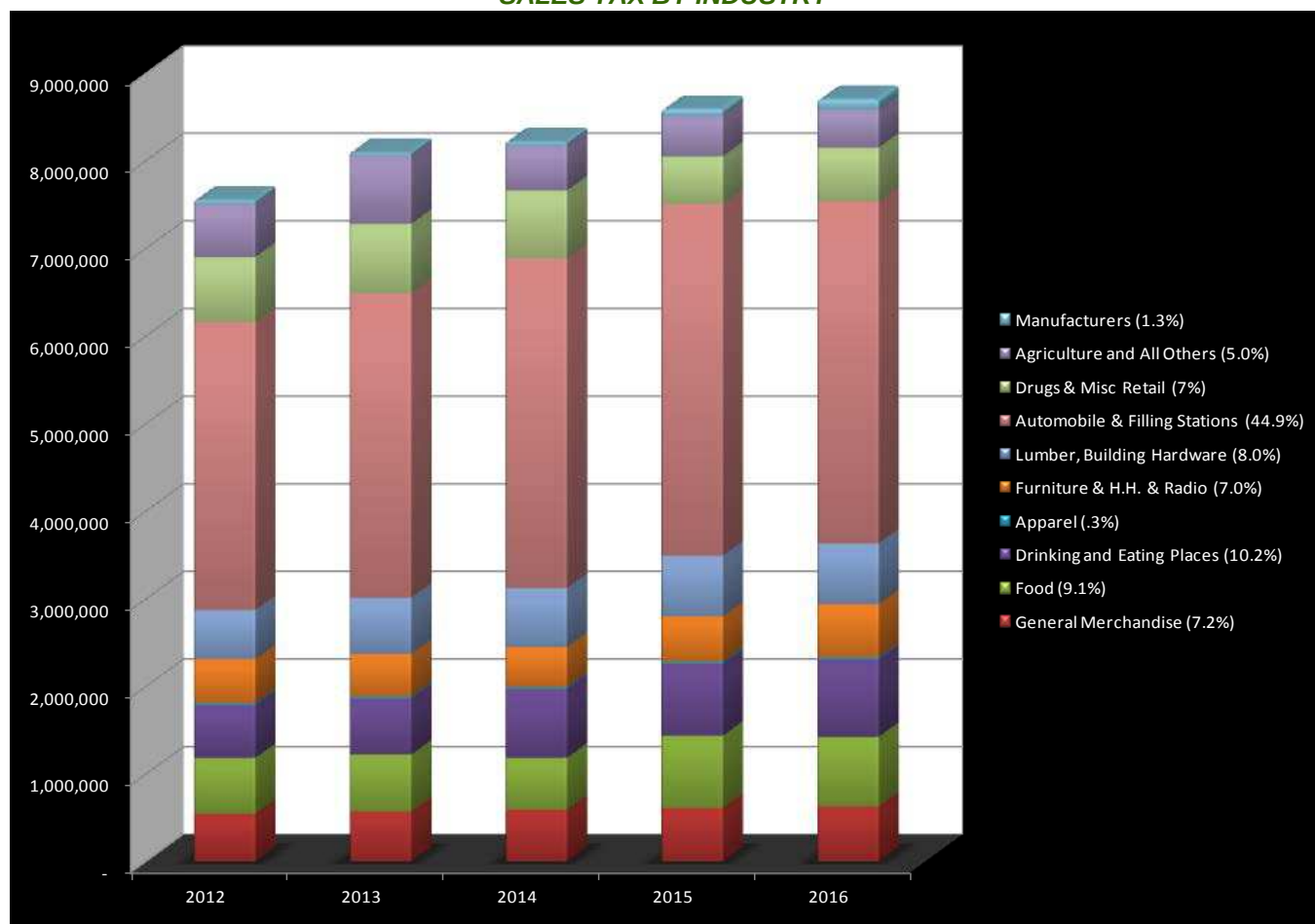
Sales Taxes are generated from the State of Illinois imposed 6.25% sales tax – 1% of which is distributed to municipalities on the point of sale basis. Additionally, the City imposes a .75% Home Rule sales tax permitted by state law for Home Rule communities. The home rule sales tax excludes packaged food items (not intended for consumption on premises), prescription drugs, and titled vehicles. 2017 state sales taxes are trending up 1.5% from the prior year while home rule sales taxes were trending up by 3.44%. On the basis of volume (from each), the total trend showed an increase of approximately 1.50% (based on calendar year and rolling 12 month trends). The current budget conservatively budgets net sales taxes relatively flat with the 2017 budget and the 2017 projected total.

It should also be noted that Sales Taxes represent approximately 69.5% of total general fund revenues and based on Illinois Department of Revenue data, approximately 45% of total city sales taxes are generated from the Automobile/Filing Station industry code. As such, nearly 31% of total general fund revenues are being generated from this industry. Some of the growth in this area was facilitated by tax sharing agreements to bring in new dealerships or to affect significant expansion projects.

Within the last few years, several new retailers (non auto sector) have opened in the City, including Chick Fil-A, Chipotle, and Floor and Décor, which helps reduce the concentration to the auto sector. Lastly, to further mitigate the concentration and cyclicity of the auto sector sales tax base, the City has made a concerted effort since 2009 to diversify the revenue base with the creation of new taxes and fees. It should also be noted that the City also retains significant budgetary and financial flexibility in the form of a tax levy “option” 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    | 71,985         | 7.0176     | 505,160          |
| Multi-Family Residential     | 72,255         | 8.9862     | 649,300          |
| Commercial < 20K Gallons     | 9,545          | 10.2       | 97,354           |
| Commercial > 20K Gallons     | 152,230        | 11.322     | 1,723,552        |
| Indian Head Park             | 83,939         | 6.0996     | 511,994          |
| La Grange Highlands          | 158,933        | 6.0996     | 969,428          |
| <b>Subtotal</b>              | <b>548,887</b> |            | <b>4,456,789</b> |
| Plus Minimum Charges         |                | \$5/Meter  | 160,620          |
| Other Non-Metered Revenues   |                |            | 65               |
| <b>Net Budgeted Revenues</b> |                |            | <b>4,617,474</b> |

**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 2016 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. Given a CPI projection of 2%, it is assumed that the City of Chicago will not be increasing their underlying rate by the same percentage. It is further projected and assumed in the budget the Village of McCook will pass through 100% of this increase. Historically Chicago rate increases are passed through from McCook to the City and then from the City to its ratepayers. This budget also assumes that the City will pass through this increase in its consumer and wholesale rates. 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 to increase slightly from the 2017 budget. The slight increase is a combination of several different factors. Green fees have been declining over the past few years although this decline has been offset by new video gaming revenues, hole in one contest revenues, a restructure in the pro rental fee agreement, and in 2018, the reestablishment of the restaurant/concession operations in house (following several years of outsourcing).

**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. Following a strong 2016 fiscal year with per capita income tax collections at \$106.78, receipts of personal and corporate income taxes declined from March 2016 through February 2017. Based on this information, projected income taxes for 2017 are reflected at \$97.2 (per capita basis). External sources, including the IML, believe this figure will grow by at least 4% which supports the FY 2018 budgeted income tax receipts at \$101 per capita.

**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. The recent growth rate has held between 3-4% over the past few years. To be conservative, the fiscal 2018 budget is shown flat with the 2017 projected value.

**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. The 2017 projection through year end reflects a 3% increase over the prior year. The 2018 budget is flat with the projected 2017 receipts.

**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 the prior 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 in fiscal 2017. The increase was implemented July of 2016, so fiscal 2017 receipts will not reflect a full year of collections at the new rate. The 2018 budget incorporate a full year of receipts at .04/gallon and do factor in a small amount of growth in volume versus the 2016 results.

**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 down by about 1% for one of the chains, while the other is showing growth of over 9% on a year over year basis. Revenues for the current budget year are based on slightly less than 1% growth over the 2017 year end projection to be conservative.

**10. Building Permits**

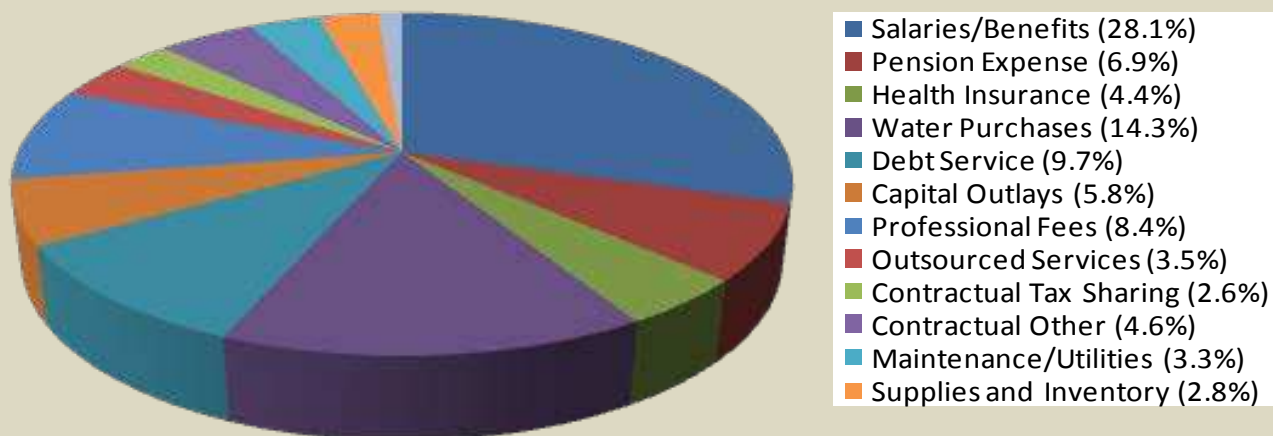
Permit revenue fluctuates with construction activity in the City. Calendar year 2015/fiscal year 2016 activity was strong with just under \$14 million in construction value subject to the permit fees and was influenced by the Phelan Dodge, Continental Honda and Chick Fil-A projects. It should also be noted that commercial projects carry a 2% of construction value permit fee while residential projects are a flat fee. For this reason if construction value declines and specifically as related to commercial projects, then permit fees could also substantially decline as they did in fiscal year 2017. Due to the recent decline and volatile nature of the revenue item, the FY 2018 budget reflects permits revenues at just \$175K.

**HISTORICAL PERMIT ACTIVITIES**

|                           | FY 2014    | FY 2015    | FY 2016    | PROJ 17   | BUDG 18 |
|---------------------------|------------|------------|------------|-----------|---------|
| <b>Permits Issued</b>     | 499        | 544        | 590        | 552       | -       |
| <b>Construction Value</b> | 17,974,868 | 11,888,161 | 13,933,294 | 9,729,131 | -       |
| <b>Average Value</b>      | 36,022     | 21,853     | 23,616     | 17,625    | -       |
| <b>Permit Fees</b>        | 250,247    | 201,152    | 254,166    | 144,735   | 175,000 |

**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 13 | FY 14 | FY 15 | FY 16 | FY 17 | FY 18 Bud |
| <b>General Government</b>                     |       |       |       |       |       |           |
| Administration                                | 2.00  | 2.00  | 2.00  | 2.00  | 2.00  | 2.00      |
| City Clerk                                    | 3.00  | 3.00  | 3.00  | 3.00  | 3.00  | 3.00      |
| Financial Management                          | 2.00  | 2.00  | 2.00  | 2.00  | 2.00  | 2.00      |
| Community Development                         | 3.00  | 3.00  | 3.00  | 3.00  | 3.00  | 3.00      |
| Municipal Building                            | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00      |
|                                               | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00     |
| <b>Public Safety</b>                          |       |       |       |       |       |           |
| Police Officers                               | 24.00 | 24.00 | 24.00 | 24.00 | 24.00 | 24.00     |
| Civilians                                     | 13.00 | 10.00 | 10.00 | 10.00 | 8.00  | 8.00      |
|                                               | 37.00 | 34.00 | 34.00 | 34.00 | 32.00 | 32.00     |
| <b>Public Works</b>                           |       |       |       |       |       |           |
| 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      |
| <b>Culture and Recreation</b>                 |       |       |       |       |       |           |
| Park and Recreation                           | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00      |
|                                               | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00      |
| <b>Business-Type</b>                          |       |       |       |       |       |           |
| 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      |
| <b>Total Full-time</b>                        |       |       |       |       |       |           |
| Equivalent Employees                          | 59.00 | 56.00 | 56.00 | 56.00 | 54.00 | 54.00     |

**EXPENSE ANALYSIS CONTINUED...**

**Personnel Costs Continued...**

As noted in the prior year's budget document, the ESDA department was dissolved in that budget cycle. On an FTE basis, the dissolution reduced the total head count by 2 FTE. It should also be noted that the head count change from FY 13 to FY 14 was due to the outsourcing of the dispatch services to South West Central Dispatch (SWCD) and related loss of 2 FTE equivalent.

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 reflected in the 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 % |
| <b>GENERAL FUND</b>                              |                      |                             |                              |                                         |                         |                         |                         |                        |                   |         |
| 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%    |
| <b>PROPRIETARY FUNDS</b>                         |                      |                             |                              |                                         |                         |                         |                         |                        |                   |         |
| Water/Sewer Funds                                | -                    | -                           | -                            | -                                       | 92%                     | 8%                      | -                       | -                      | -                 | 100%    |
| Flagg Creek Golf Course                          | -                    | -                           | -                            | -                                       | -                       | -                       | 10%                     | 61%                    | 29%               | 100%    |

As reflected in the first chart on the previous page, 39.8% 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 were budgeted a 2% cost of living increase, although contract negotiations had no concluded before the budget was completed. The FOP (Police Patrol and Sergeants) were awarded a 2% cost of living increase prior to fiscal 2017 year end and that increase is now considered contractual versus projected.

**EXPENSE ANALYSIS CONTINUED...**

**Personnel Costs Continued...**

The IMRF employer contribution rate was finalized at 13.86% versus 14.83% in the prior year. The SLEP employer contribution rate was finalized at 11.31% versus 11.06% in the prior year. The Police Pension contribution was estimated per the last actuarial report at 48% as a level percentage of payroll (19.6% normal cost plus 28.4% 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 2016), a loss factor is applied to arrive at the gallons purchased. Based on historical accountability percentages, the City estimates that it will bill out approximately 95.15% of total gallons purchased. For the 2018 budget year the City estimates that it will bill out approximately 549 million gallons at the tiered rates, and purchase approximately 577 million gallons at the current Village of McCook pass through rate of \$4.96 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 prior year budget included a final principal payment on this note in the amount of \$734,757 which retired 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 2018 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 |
|---------------------------------|---------|------------------|----------------|
| Asphalt Alley Resurfacing       | MFT     | 39,456           | Motor Fuel Tax |
| Concrete Alley Resurfacing      | MFT     | 143,033          | Motor Fuel Tax |
| Catherine Av. Resurfacing       | MFT     | 193,500          | Motor Fuel Tax |
| 67th Street Resurfacing         | MFT     | 185,450          | Motor Fuel Tax |
| ITEP Streetscape (Grant Funded) | Capital | 168,000          | Grants         |
| ITEP Streetscape (Local Share)  | Capital | 311,000          | General Fund   |
| ITEP Bike Path (Grant Funded)   | Capital | 21,000           | Grants         |
| ITEP Bike Path (Local Share)    | Capital | 48,563           | General Fund   |
| Infrastructure Improvements     | Capital | 144,917          | General Fund   |
| Vehicles, Fixtures, Equipment   | Capital | 107,700          | General Fund   |
| <b>Project Totals</b>           |         | <b>1,362,619</b> |                |

**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. Some litigation matters have recently been ruled in favor of the City, although two appeals have been filed that may drag on.

**EXPENSE ANALYSIS CONTINUED...**

**Outsourced Services:**

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

**Contractual Tax Sharing:**

The City has entered into various agreements with certain businesses to facilitate economic development in the City. The agreements are primarily with automobile dealers, although prior deals were made with other retailers. Two tax sharing agreements hit their caps or maturity date as of the beginning of the prior budget year. With respect to the 2018, there are only three agreements remaining—the Westfield Ford agreement, the Phelan Dodge agreement, and the Wilson Mazda agreement. These agreements were structured with tax sharing on incremental sales taxes to be derived from the expansion projects or acquisition of new car lines, etc. The agreements also have different features such as higher rebates in the earlier years that taper off toward the latter years.



**Contractual Other:**

Other contractual expenditures include risk management costs (insurance premiums and deductibles). The City is a member of the IRMA (Intergovernmental Risk Management Agency) which is a risk pool consisting of approximately 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 \$25K per event to \$50K per event.



## CITY OF COUNTRYSIDE 2018 ANNUAL BUDGET

### GENERAL FUND SUMMARY

| REVENUES                                  | 2015 ACT          | 2016 ACT          | 2017 BUDG         | 2017 PROJ         | 2018 BUDG         | 17/18 VAR      |
|-------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------|
| PROPERTY TAXES                            | 181,569           | 62,872            | 60,000            | 62,000            | 62,000            | 2,000          |
| SALES TAXES                               | 8,320,652         | 8,636,517         | 8,710,406         | 8,704,048         | 8,710,500         | 94             |
| OTHER LOCAL TAXES                         | 1,331,291         | 1,365,651         | 1,546,218         | 1,543,885         | 1,591,250         | 45,032         |
| LICENSES & PERMITS                        | 412,334           | 464,237           | 505,739           | 406,184           | 444,995           | (60,744)       |
| INTERGOVERNMENTAL REVENUES                | 1,050,320         | 1,184,031         | 1,099,585         | 1,086,998         | 1,111,689         | 12,104         |
| CHARGES FOR SERVICES                      | 123,311           | 115,119           | 122,100           | 154,701           | 134,250           | 12,150         |
| RECREATION - CHARGES FOR SERVICES         | 91,510            | -                 | 50,000            | -                 | 70,000            | 20,000         |
| FINES AND FORFEITURES                     | 124,692           | 85,202            | 85,561            | 101,879           | 92,000            | 6,439          |
| NET INVESTMENT INCOME                     | 71,454            | 234,998           | 65,000            | 281,804           | 245,000           | 180,000        |
| OTHER REVENUES                            | 158,058           | 253,173           | 59,714            | 525,006           | 62,700            | 2,986          |
| OTHER FINANCING SOURCES (OFS)             | 18,650,491        | 999,966           | 5,000             | -                 | -                 | (5,000)        |
| <b>TOTAL REVENUES AND (OFS)</b>           | <b>30,515,681</b> | <b>13,401,767</b> | <b>12,309,323</b> | <b>12,866,505</b> | <b>12,524,384</b> | <b>215,061</b> |
| EXPENDITURES                              | 2015 ACT          | 2016 ACT          | 2017 BUDG         | 2017 PROJ         | 2018 BUDG         | 17/18 VAR      |
| LEGISLATIVE                               | 105,521           | 107,667           | 108,615           | 105,382           | 111,200           | 2,585          |
| CITY CLERK                                | 322,205           | 259,090           | 284,952           | 252,580           | 286,438           | 1,486          |
| FINANCE                                   | 295,355           | 293,725           | 278,581           | 293,979           | 310,038           | 31,457         |
| FINANCE - OTHER FINANCING USES (OFU)      | 20,255,810        | 1,554,440         | 2,377,728         | 2,845,284         | 1,993,215         | (384,513)      |
| BOARD OF POLICE & FIRE COMM               | 4,329             | 5,603             | 5,545             | 11,915            | 3,020             | (2,525)        |
| PLANNING & ZONING                         | 18,979            | 29,548            | 20,909            | 34,474            | 30,055            | 9,146          |
| GENERAL ADMINISTRATION                    | 3,077,354         | 3,435,374         | 3,166,473         | 3,157,268         | 3,220,398         | 53,925         |
| IT SERVICES                               | 173,620           | 160,578           | 191,476           | 166,323           | 182,500           | (8,976)        |
| COMMUNITY DEVELOPMENT                     | 501,665           | 557,614           | 539,273           | 565,550           | 557,259           | 17,986         |
| POLICE                                    | 3,495,801         | 4,025,756         | 3,734,001         | 3,787,771         | 3,847,070         | 113,069        |
| PUBLIC WORKS                              | 1,688,968         | 1,597,894         | 1,601,770         | 1,612,738         | 1,647,271         | 45,501         |
| E.S.D.A/ETSB                              | 19,033            | 11,500            | -                 | 247               | 335,920           | 335,920        |
| <b>TOTAL EXPENSES AND (OFU)</b>           | <b>29,958,638</b> | <b>12,038,788</b> | <b>12,309,323</b> | <b>12,833,511</b> | <b>12,524,384</b> | <b>215,061</b> |
| FUND BALANCE SUMMARY                      | 2015 ACT          | 2016 ACT          | 2017 BUDG         | 2017 PROJ         | 2018 BUDG         | 17/18 VAR      |
| BEGINNING UNRESTRICTED FUND BALANCE       | 9,464,900         | 10,061,018        | 10,115,644        | 10,115,644        | 9,425,459         | (690,185)      |
| GENERAL FUND SURPLUS (DEFICIT)            | 557,042           | 1,362,978         | -                 | 32,994            | -                 | -              |
| LESS INC/(DEC) IN RESTRICTED FUND BALANCE | 39,076            | (1,308,353)       | -                 | (723,179)         | -                 | -              |
| ENDING UNRESTRICTED FUND BALANCE          | 10,061,018        | 10,115,644        | 10,115,644        | 9,425,459         | 9,425,459         | (690,185)      |
| CASH FLOW SUMMARY                         | 2015 ACT          | 2016 ACT          | 2017 BUDG         | 2017 PROJ         | 2018 BUDG         | 17/18 VAR      |
| BEGINNING CASH AND INVESTMENTS            | 8,411,596         | 7,985,621         | 7,828,881         | 7,828,881         | 7,861,875         | 32,994         |
| SURPLUS (DEFICIT) CURRENT YEAR            | 557,042           | 1,362,978         | -                 | 32,994            | -                 | -              |
| (INCREASE) DECREASE IN CURR ASSETS        | (229,767)         | (378,577)         | -                 | -                 | -                 | -              |
| INCREASE (DECREASE) IN CURR LIABILITIES   | (390,122)         | 168,371           | -                 | -                 | -                 | -              |
| (INCREASE) DECREASE INTERFUND ACTIVITIES  | (363,128)         | (1,309,513)       | -                 | -                 | -                 | -              |
| NET CHANGE IN CASH AND INVESTMENTS        | (425,975)         | (156,741)         | -                 | 32,994            | -                 | -              |
| ENDING CASH AND INVESTMENTS               | 7,985,621         | 7,828,881         | 7,828,881         | 7,861,875         | 7,861,875         | 32,994         |

**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            | 8,710,500          | 69.5%            |
| State Income Tax     | 595,395            | 4.8%             |
| Restaurant Tax       | 530,000            | 4.3%             |
| Electric Utility Tax | 435,500            | 3.5%             |
| Vehicle Fuel         | 406,000            | 3.2%             |
| Intergovernmental    | 516,294            | 4.1%             |
| Licenses/Permits     | 444,995            | 3.6%             |
| Investment Income    | 245,000            | 2.0%             |
| Other Local Taxes    | 214,750            | 1.7%             |
| Charges for Services | 204,250            | 1.6%             |
| Other Revenue        | 124,700            | 1.0%             |
| Fines/Forfeitures    | 92,000             | .7%              |
| <b>Total</b>         | <b>12,524,384</b>  | <b>100%</b>      |

| Expense Category                        | Amount            | % of GF     |
|-----------------------------------------|-------------------|-------------|
| Salaries, Payroll Taxes, Other Benefits | 4,834,215         | 38.70%      |
| Police Pension Employer Contribution    | 1,045,812         | 8.40%       |
| IMRF Employer Contribution              | 261,503           | 2.10%       |
| Employer Contribution Health Insurance  | 773,413           | 6.20%       |
| Legal Fees/Labor Negotiations           | 883,300           | 7.10%       |
| Debt Service                            | 1,381,035         | 11.00%      |
| Capital Outlays                         | 612,180           | 4.90%       |
| Contractual – Building Code Enforcement | 225,000           | 1.80%       |
| Contractual – Information Technology    | 122,600           | 1.00%       |
| Contractual – Tax Sharing Agreements    | 528,802           | 4.20%       |
| Supplies, Utilities, and Maintenance    | 663,167           | 5.30%       |
| Risk Management                         | 194,167           | 1.60%       |
| Other                                   | 990,190           | 7.90%       |
| <b>TOTAL</b>                            | <b>12,524,384</b> | <b>100%</b> |

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:** Unrestricted fund balance projected through fiscal 2017 is expected to decline by approximately \$723K due to an increase in amounts due from the TIF District to pay off the final principal installment on the TIF Note. Now that this debt is paid off and the TIF increment has stabilized, unrestricted fund balance should not continue to decline from the increases in nonspendable fund balance resulting from increases in interfund loans. Ending unrestricted fund balance is projected to be approximately 75% of budgeted expenses at FYE 2018—providing significant flexibility for the City.

**HOTEL/MOTEL FUND SUMMARY**

| REVENUES                                  | 2015 ACT         | 2016 ACT         | 2017 BUDG        | 2017 PROJ        | 2018 BUDG        | 17/18 VAR        |
|-------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| HOTEL/MOTEL TAXES                         | 347,381          | 363,799          | 368,119          | 372,247          | 374,927          | 6,808            |
| SPONSORSHIP REVENUE                       | 14,000           | 33,570           | 20,000           | 40,000           | 42,000           | 22,000           |
| NET INVESTMENT INCOME                     | (15,432)         | 2,923            | 7,500            | 2,127            | 7,500            | -                |
| <b>TOTAL REVENUES AND (OFS)</b>           | <b>345,949</b>   | <b>400,292</b>   | <b>395,619</b>   | <b>414,374</b>   | <b>424,427</b>   | <b>28,808</b>    |
| EXPENDITURES                              | 2015 ACT         | 2016 ACT         | 2017 BUDG        | 2017 PROJ        | 2018 BUDG        | 17/18 VAR        |
| SALARIES AND OVERTIME                     | 6,600            | 17,166           | 18,335           | 15,114           | 15,335           | (3,000)          |
| ADVERTISING EXPENSES                      | 30,641           | 31,033           | 50,500           | 50,500           | 50,500           | -                |
| SPECIAL EVENTS                            | 41,080           | 57,416           | 43,350           | 60,563           | 68,920           | 25,570           |
| OTHER COMMUNITY RELATIONS                 | 47,095           | 53,495           | 63,001           | 47,996           | 63,000           | (1)              |
| TAX SHARING EXPENSES                      | -                | -                | 94,156           | -                | -                | (94,156)         |
| TRANSFER OUT TO CAPITAL FUND              | -                | -                | 114,970          | 614,970          | -                | (114,970)        |
| <b>TOTAL EXPENSES AND (OFU)</b>           | <b>125,416</b>   | <b>159,111</b>   | <b>384,312</b>   | <b>789,143</b>   | <b>197,755</b>   | <b>(186,557)</b> |
| FUND BALANCE SUMMARY                      | 2015 ACT         | 2016 ACT         | 2017 BUDG        | 2017 PROJ        | 2018 BUDG        | 17/18 VAR        |
| BEGINNING UNRESTRICTED FUND BALANCE       | 997,391          | 1,217,924        | 1,459,105        | 1,459,105        | 1,084,336        | (374,769)        |
| HOTEL/MOTEL FUND SURPLUS (DEFICIT)        | 220,533          | 241,181          | 11,307           | (374,769)        | -                | 215,365          |
| LESS INCREASE IN RESTRICTED FUND BALANCE  | -                | -                | -                | -                | -                | -                |
| <b>ENDING UNRESTRICTED FUND BALANCE</b>   | <b>1,217,924</b> | <b>1,459,105</b> | <b>1,470,412</b> | <b>1,084,336</b> | <b>1,084,336</b> | <b>(159,404)</b> |
| CASH FLOW SUMMARY                         | 2015 ACT         | 2016 ACT         | 2017 BUDG        | 2017 PROJ        | 2018 BUDG        | 17/18 VAR        |
| BEGINNING CASH AND INVESTMENTS            | 970,027          | 1,191,182        | 1,443,954        | 1,443,954        | 1,069,185        | (374,769)        |
| SURPLUS (DEFICIT) CURRENT YEAR            | 220,533          | 241,181          | 11,307           | (374,769)        | 226,672          | 215,365          |
| (INCREASE) DECREASE IN CURR ASSETS        | (1,539)          | 631              | -                | -                | -                | -                |
| INCREASE (DECREASE) IN CURR LIABILITIES   | 2,161            | 10,960           | -                | -                | -                | -                |
| <b>NET CHANGE IN CASH AND INVESTMENTS</b> | <b>221,155</b>   | <b>252,772</b>   | <b>11,307</b>    | <b>(374,769)</b> | <b>226,672</b>   | <b>215,365</b>   |
| <b>ENDING CASH AND INVESTMENTS</b>        | <b>1,191,182</b> | <b>1,443,954</b> | <b>1,455,261</b> | <b>1,069,185</b> | <b>1,295,857</b> | <b>(159,404)</b> |

**Revenue, Expense and Fund Balance Summary:**

Revenues are budgeted up primarily from the growth in Hotel Taxes between 3-5% for fiscal years 2015 and 2016 respectively. Projected 2017 hotel taxes are showing growth of 4% over fiscal year 2016. The 2018 budget shows a 2% conservative increase over the 2017 projections. Sponsorship revenues are also budgeted to increase from fund raising for the new parade. These two revenue items account for 98% of total revenues. Revenues collected support advertising expenses/local business development, special events such as the Easter Egg Hunt, 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.

The Fund Balance declined in 2017 as the Hotel Fund made a significant transfer to the Capital Fund to support the land acquisition for the new City Hall/Police facility which was unbudgeted in FY 17. Fund balance is anticipated to increase in FY 18 from a surplus. Fund balance and future operating surpluses beyond FY 18 will likely be used to support debt service on the new City Hall/Police project.

**COMMERCIAL TIF FUND SUMMARY**

| REVENUES                              | 2015 ACT       | 2016 ACT         | 2017 BUDG        | 2017 PROJ        | 2018 BUDG      | 17/18 VAR        |
|---------------------------------------|----------------|------------------|------------------|------------------|----------------|------------------|
| INCREMENTAL PROPERTY TAX              | -              | 73,710           | 200,000          | 289,379          | 215,000        | 15,000           |
| INTEREST INCOME                       | -              | 297              | 250              | 155              | -              | (250)            |
| MISCELLANEOUS INCOME                  | -              | 3,931            | -                | -                | -              | -                |
| <b>TOTAL REVENUES AND (OFS)</b>       | <b>-</b>       | <b>77,938</b>    | <b>200,250</b>   | <b>289,534</b>   | <b>215,000</b> | <b>14,750</b>    |
| EXPENDITURES                          | 2015 ACT       | 2016 ACT         | 2017 BUDG        | 2017 PROJ        | 2018 BUDG      | 17/18 VAR        |
| PROFESSIONAL SERVICES                 | 73,782         | 44,283           | 15,000           | 20,000           | 15,000         | -                |
| DEBT SERVICE                          | 216,252        | 1,251,742        | 996,509          | 1,018,628        | 200,000        | (796,509)        |
| CAPITAL OUTLAYS                       | 33,939         | 62,485           | -                | -                | -              | -                |
| <b>TOTAL EXPENSES AND (OFU)</b>       | <b>323,973</b> | <b>1,358,509</b> | <b>1,011,509</b> | <b>1,038,628</b> | <b>215,000</b> | <b>(796,509)</b> |
| FUND BALANCE SUMMARY                  | 2015 ACT       | 2016 ACT         | 2017 BUDG        | 2017 PROJ        | 2018 BUDG      | 17/18 VAR        |
| BEGINNING UNRESTRICTED FUND BALANCE   | (5,392,061)    | (5,716,034)      | (6,996,605)      | (6,996,605)      | (7,745,699)    | (749,094)        |
| COMMERCIAL TIF FUND SURPLUS (DEFICIT) | (323,973)      | (1,280,571)      | (811,259)        | (749,094)        | -              | 811,259          |
| ENDING UNRESTRICTED FUND BALANCE      | (5,716,034)    | (6,996,605)      | (7,807,864)      | (7,745,699)      | (7,745,699)    | 62,165           |
| CASH FLOW SUMMARY                     | 2015 ACT       | 2016 ACT         | 2017 BUDG        | 2017 PROJ        | 2018 BUDG      | 17/18 VAR        |
| BEGINNING CASH AND INVESTMENTS        | -              | -                | -                | -                | (749,094)      | (749,094)        |
| SURPLUS (DEFICIT) CURRENT YEAR        | (323,973)      | (1,280,571)      | (811,259)        | (749,094)        | -              | 811,259          |
| (INCREASE) DECREASE IN CURR ASSETS    | -              | -                | -                | -                | -              | -                |
| INCREASE (DECREASE) INTERFUND PAYABLE | 323,973        | 1,280,571        | -                | -                | -              | -                |
| NET CHANGE IN CASH AND INVESTMENTS    | -              | -                | (811,259)        | (749,094)        | -              | 811,259          |
| ENDING CASH AND INVESTMENTS           | -              | -                | (811,259)        | (749,094)        | -              | -                |

**Revenue, Expense, and Fund Balance Analysis:**

Fiscal year 2017 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. Tax Increment collections are expected to stabilize around \$215K in FY 18. FY 17 revenues exceeded this stabilized amount as a one-time occurrence based on assessment practices of Cook County. However, new increment will be collected from the Chick Fil-A project in FY 18 and beyond, and in a few years the Ettleson Hyundai project will generate approximately 100-150K in new increment annually as soon as the project is completed and is fully absorbed into the property tax rolls (FY 19/20).

Final principal payments were made on the MB Financial GO TIF note in FY 2017. Given the lack of available resources in the TIF to retire the note, interfund loans from the general fund were increased to provide funding for the payment. Total interfund balances due to the general fund now exceed \$7.7MM. Going forward stabilized tax increment can be used to cover interest on the note and to the extent that annual increment exceeds the interest payment, it can be used to retire principal on the interfund loan.



# CITY OF COUNTRYSIDE 2018 ANNUAL BUDGET

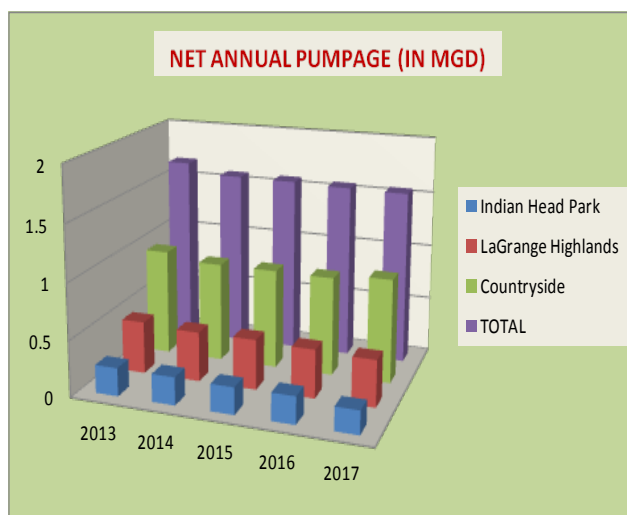
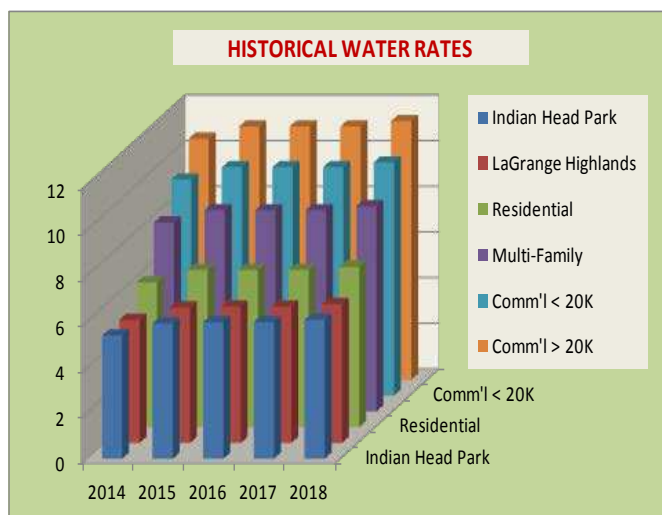
## WATER FUND SUMMARY

| OPERATING REVENUES                            | 2015 ACT           | 2016 ACT         | 2017 BUDG        | 2017 PROJ        | 2018 BUDG        | 17/18 VAR        |
|-----------------------------------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| CHARGES FOR SERVICES                          | 4,199,749          | 4,474,460        | 4,429,490        | 4,625,067        | 4,628,224        | 198,734          |
| FINES AND FORFEITURES                         | 3,633              | 7,411            | 6,500            | 6,471            | 5,500            | (1,000)          |
| OTHER REVENUES                                | 109,208            | 112,484          | 79,309           | 117,105          | 119,463          | 40,154           |
| <b>TOTAL REVENUES</b>                         | <b>4,312,590</b>   | <b>4,594,356</b> | <b>4,515,299</b> | <b>4,748,643</b> | <b>4,753,187</b> | <b>237,888</b>   |
| OPERATING EXPENSES                            | 2015 ACT           | 2016 ACT         | 2017 BUDG        | 2017 PROJ        | 2018 BUDG        | 17/18 VAR        |
| ADMINISTRATION                                | 273,341            | 267,101          | 287,180          | 274,319          | 290,978          | 3,798            |
| BENEFITS                                      | 122,778            | 120,415          | 124,662          | 117,289          | 125,022          | 360              |
| COST OF SALES AND SERVICE                     | 2,848,160          | 3,107,164        | 3,210,307        | 3,160,824        | 3,371,205        | 160,898          |
| INFRASTRUCTURE IMPROVEMENTS                   | 1,829,421          | 604,805          | 724,715          | 600,000          | 365,000          | (359,715)        |
| <b>TOTAL OPERATING EXPENSES</b>               | <b>5,073,701</b>   | <b>4,099,484</b> | <b>4,346,864</b> | <b>4,152,432</b> | <b>4,152,205</b> | <b>(194,659)</b> |
| <b>OPERATING INCOME BUDGET BASIS</b>          | <b>(761,111)</b>   | <b>494,871</b>   | <b>168,435</b>   | <b>596,211</b>   | <b>600,982</b>   | <b>432,547</b>   |
| <b>NON OPERATING REVENUE/(EXPENSES)</b>       |                    |                  |                  |                  |                  |                  |
| INVESTMENT INCOME (LOSS)                      | (22,530)           | 8,860            | 23,125           | 6,813            | 22,500           | (625)            |
| GAIN (LOSS) ON DISPOSAL OF ASSETS             | -                  | -                | -                | -                | -                | -                |
| INTEREST EXPENSE                              | (97,550)           | (89,487)         | (86,275)         | (86,275)         | (80,675)         | 5,600            |
| BOND PRINCIPAL                                | (270,000)          | (275,000)        | (280,000)        | (280,000)        | (285,000)        | (5,000)          |
| <b>TOTAL NON OPERATING REVENUE (EXPENSES)</b> | <b>(390,080)</b>   | <b>(355,628)</b> | <b>(343,150)</b> | <b>(359,462)</b> | <b>(343,175)</b> | <b>(25)</b>      |
| <b>CHANGE IN NET POSITION (BUDGET BASIS)</b>  | <b>(1,151,191)</b> | <b>139,244</b>   | <b>(174,715)</b> | <b>236,749</b>   | <b>257,807</b>   | <b>432,522</b>   |
| ADJUSTMENTS TO GAAP BASIS                     | 2015 ACT           | 2016 ACT         | 2017 BUDG        | 2017 PROJ        | 2018 BUDG        | 17/18 VAR        |
| CAPITALIZE ASSETS                             | 1,470,602          | 545,535          | -                | -                | -                | -                |
| DEPRECIATION/AMORTIZATION EXPENSE             | (640,101)          | (687,139)        | -                | -                | -                | -                |
| BOND PRINCIPAL PAYMENTS                       | 270,000            | 275,000          | -                | -                | -                | -                |
| BOND AMORTIZATION EXPENSE                     | (11,377)           | (11,377)         | -                | -                | -                | -                |
| <b>TOTAL ADJUSTMENTS TO GAAP BASIS</b>        | <b>1,089,124</b>   | <b>122,019</b>   | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         |
| <b>CHANGE IN NET POSITON GAAP BASIS</b>       | <b>(62,078)</b>    | <b>261,262</b>   | <b>(174,715)</b> | <b>236,749</b>   | <b>257,807</b>   | <b>432,522</b>   |
| <b>CHANGE IN NVESTMENT IN CAPITAL ASSETS</b>  | <b>(1,363,328)</b> | <b>(122,021)</b> | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         |
| UNRESTRICTED NET POSTION, MAY 1               | 4,705,170          | 3,051,117        | 3,190,358        | 3,015,643        | 3,252,392        | 62,034           |
| UNRESTRICTED NET POSITION, APRIL 30           | 3,279,764          | 3,190,358        | 3,015,643        | 3,252,392        | 3,510,198        | 494,556          |
| CASH FLOW SUMMARY                             | 2015 ACT           | 2016 ACT         | 2017 BUDG        | 2017 PROJ        | 2018 BUDG        | 17/18 VAR        |
| BEGINNING CASH AND INVESTMENTS                | 5,222,848          | 3,575,801        | 3,330,316        | 3,330,316        | 3,567,065        | 236,749          |
| OPERATING INCOME (LOSS)                       | 69,379             | 352,657          | -                | 236,749          | 257,807          | 257,807          |
| DEPRECIATION/AMORTIZATION                     | 651,478            | 698,516          | -                | -                | -                | -                |
| NON OPERATING REV/(EXP)                       | (131,457)          | (92,005)         | -                | -                | -                | -                |
| CURRENT ASSET (INC)/DEC                       | 82,392             | (107,434)        | -                | -                | -                | -                |
| CURRENT LIAB (DEC)/INC                        | (578,237)          | (276,683)        | -                | -                | -                | -                |
| NET DEBT (REPAYMENT)/ISSUANCE                 | (270,000)          | (275,000)        | -                | -                | -                | -                |
| NET CAPITAL (PURCHASES)/SALES                 | (1,470,602)        | (545,535)        | -                | -                | -                | -                |
| <b>NET CHANGE IN CASH AND INVESTMENTS</b>     | <b>(1,647,047)</b> | <b>(245,484)</b> | <b>-</b>         | <b>236,749</b>   | <b>257,807</b>   | <b>257,807</b>   |
| <b>ENDING CASH AND INVESTMENTS</b>            | <b>3,575,801</b>   | <b>3,330,316</b> | <b>3,330,316</b> | <b>3,567,065</b> | <b>3,824,872</b> | <b>494,556</b>   |

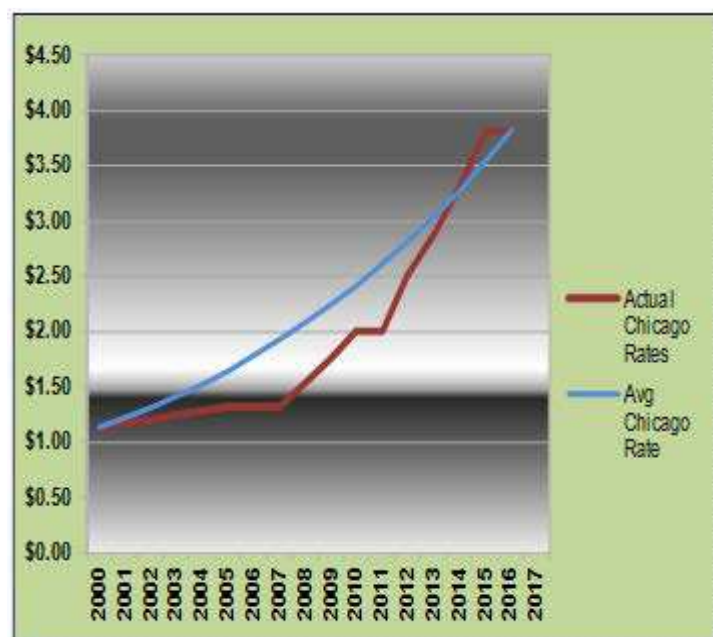
**WATER FUND SUMMARY CONTINUED...**

**Revenues, Expenses, and Changes in Fund Balance:**

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



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

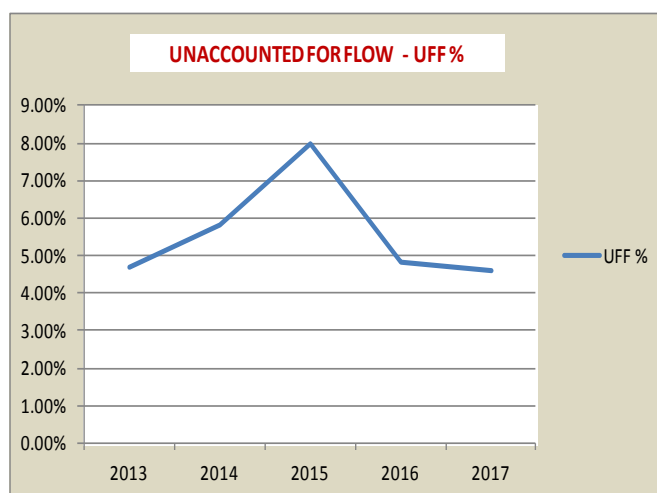
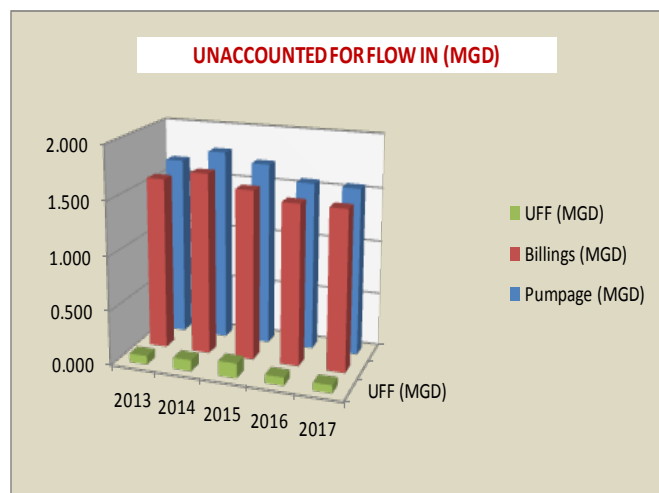


| Calendar Year Beginning | Actual Chicago Rates | Chicago Annual Rate Increase | Avg Chicago Rate Increase | Avg Chicago Rate |
|-------------------------|----------------------|------------------------------|---------------------------|------------------|
| 01/01/00                | 1.13                 | 4.00%                        | 7.30%                     | 1.13             |
| 01/01/01                | 1.18                 | 4.00%                        | 7.30%                     | 1.21             |
| 01/01/02                | 1.20                 | 2.11%                        | 7.30%                     | 1.30             |
| 01/01/03                | 1.25                 | 4.17%                        | 7.30%                     | 1.40             |
| 01/01/04                | 1.29                 | 3.20%                        | 7.30%                     | 1.50             |
| 01/01/05                | 1.33                 | 3.10%                        | 7.30%                     | 1.61             |
| 01/01/06                | 1.33                 | 0.00%                        | 7.30%                     | 1.72             |
| 01/01/07                | 1.33                 | 0.00%                        | 7.30%                     | 1.85             |
| 01/01/08                | 1.53                 | 15.04%                       | 7.30%                     | 1.99             |
| 01/01/09                | 1.76                 | 15.03%                       | 7.30%                     | 2.13             |
| 01/01/10                | 2.01                 | 14.20%                       | 7.30%                     | 2.29             |
| 01/01/11                | 2.01                 | 0.00%                        | 7.30%                     | 2.45             |
| 01/01/12                | 2.51                 | 24.88%                       | 7.30%                     | 2.63             |
| 01/01/13                | 2.88                 | 14.74%                       | 7.30%                     | 2.82             |
| 01/01/14                | 3.31                 | 14.93%                       | 7.30%                     | 3.03             |
| 01/01/15                | 3.81                 | 15.11%                       | 7.30%                     | 3.25             |
| 01/01/16                | 3.81                 | 0.00%                        | 7.30%                     | 3.49             |
| 06/01/17                | 3.88                 | 1.84%                        | 7.30%                     | 3.74             |

**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 last fiscal year was negative and therefore no pass-through increase in the water rate for FY17. The index did increase in calendar year 2016 which then justified a Chicago rate increase passed through by the Village of McCook (FY18).

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.



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 67<sup>th</sup> and 71<sup>st</sup> street, and began the water main relining project adjacent to the Countryside Plaza (retail development) in the LaGrange Road corridor. The Countryside plaza project was completed in FY 2017 along with the Constance Lane water main replacement.

The Water Fund is projecting a surplus in fiscal year 2018 based on a limited number of capital projects. The only major capital project this year is the Catherine Avenue water main replacement. This fund balance surplus will be used to fund the capital plan going forward.

**SEWER MAINTENANCE FUND SUMMARY**

| OPERATING REVENUES                            | 2015 ACT        | 2016 ACT        | 2017 BUDG     | 2017 PROJ     | 2018 BUDG     | 17/18 VAR    |
|-----------------------------------------------|-----------------|-----------------|---------------|---------------|---------------|--------------|
| SEWER CHARGES                                 | 25,308          | 25,278          | 25,250        | 25,296        | 25,250        | -            |
| LATE PENALTIES                                | 103             | 110             | 100           | 112           | 100           | -            |
| INTEREST INCOME                               | 65              | 25              | -             | 6             | -             | -            |
| <b>TOTAL REVENUES</b>                         | <b>25,477</b>   | <b>25,413</b>   | <b>25,350</b> | <b>25,414</b> | <b>25,350</b> | <b>-</b>     |
| OPERATING EXPENSES                            | 2015 ACT        | 2016 ACT        | 2017 BUDG     | 2017 PROJ     | 2018 BUDG     | 17/18 VAR    |
| SALARIES AND BENEFITS                         | 14,455          | 15,157          | 15,947        | 15,878        | 16,306        | 359          |
| MAINTENANCE AND OPERATING SUPPLIES            | -               | 4,080           | 8,291         | -             | 7,704         | (587)        |
| PROFESSIONAL FEES                             | 1,749           | 1,500           | 1,112         | 1,213         | 1,340         | 228          |
| INFRASTRUCTURE IMPROVEMENTS                   | 1,458           | -               | -             | -             | -             | -            |
| <b>TOTAL OPERATING EXPENSES</b>               | <b>17,661</b>   | <b>20,737</b>   | <b>25,350</b> | <b>17,091</b> | <b>25,350</b> | <b>-</b>     |
| <b>OPERATING INCOME BUDGET BASIS</b>          | <b>7,816</b>    | <b>4,675</b>    | <b>-</b>      | <b>8,323</b>  | <b>-</b>      | <b>-</b>     |
| ADJUSTMENTS TO GAAP BASIS                     | 2015 ACT        | 2016 ACT        | 2017 BUDG     | 2017 PROJ     | 2018 BUDG     | 17/18 VAR    |
| CAPITALIZE ASSETS                             | -               | -               | -             | -             | -             | -            |
| DEPRECIATION/AMORTIZATION EXPENSE             | (68,617)        | (68,616)        | -             | -             | -             | -            |
| <b>TOTAL ADJUSTMENTS TO GAAP BASIS</b>        | <b>(68,617)</b> | <b>(68,616)</b> | <b>-</b>      | <b>-</b>      | <b>-</b>      | <b>-</b>     |
| <b>CHANGE IN NET POSITION GAAP BASIS</b>      | <b>(60,801)</b> | <b>(63,941)</b> | <b>-</b>      | <b>8,323</b>  | <b>-</b>      | <b>-</b>     |
| <b>CHANGE IN INVESTMENT IN CAPITAL ASSETS</b> | <b>68,616</b>   | <b>68,618</b>   | <b>-</b>      | <b>-</b>      | <b>-</b>      | <b>-</b>     |
| UNRESTRICTED NET POSITION, MAY 1              | 37,783          | 36,966          | 41,642        | 41,642        | 49,965        | 8,323        |
| UNRESTRICTED NET POSITION, APRIL 30           | 45,598          | 41,642          | 41,642        | 49,965        | 49,965        | 8,323        |
| CASH FLOW SUMMARY                             | 2015 ACT        | 2016 ACT        | 2017 BUDG     | 2017 PROJ     | 2017 BUDG     | 17/18 VAR    |
| BEGINNING CASH AND INVESTMENTS                | 68,678          | 43,526          | 47,374        | 47,374        | 55,697        | 8,323        |
| OPERATING INCOME (LOSS)                       | (60,801)        | (63,941)        | -             | 8,323         | -             | -            |
| DEPRECIATION/AMORTIZATION                     | 68,617          | 68,616          | -             | -             | -             | -            |
| CURRENT ASSET (INC)/DEC                       | 898             | (413)           | -             | -             | -             | -            |
| CURRENT LIAB (DEC)/INC                        | (33,866)        | (414)           | -             | -             | -             | -            |
| NET CAPITAL (PURCHASES)/SALES                 | -               | -               | -             | -             | -             | -            |
| <b>NET CHANGE IN CASH AND INVESTMENTS</b>     | <b>(25,152)</b> | <b>3,848</b>    | <b>-</b>      | <b>8,323</b>  | <b>-</b>      | <b>-</b>     |
| <b>ENDING CASH AND INVESTMENTS</b>            | <b>43,526</b>   | <b>47,374</b>   | <b>47,374</b> | <b>55,697</b> | <b>55,697</b> | <b>8,323</b> |

**Revenue, Expense, and Fund Balance Analysis:**

The City services a portion of Ward 2 for sewer services, and the remainder of the City is served by the South Lyons Township Sanitary District (a separate taxing district formed as a result of a 1959 special election prior to the City's incorporation in 1960). Sewer rates are \$6/unit per month and have not changed over the past several years. Minor salary allocations from the water operators are charged to this fund which also gets a small allocation of the annual audit fees--7.5% and 5% for those items respectively. The City reconstructed the lift station in FY 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 197% of budgeted operating expenses and will be held for future capital needs for the sewer fund.



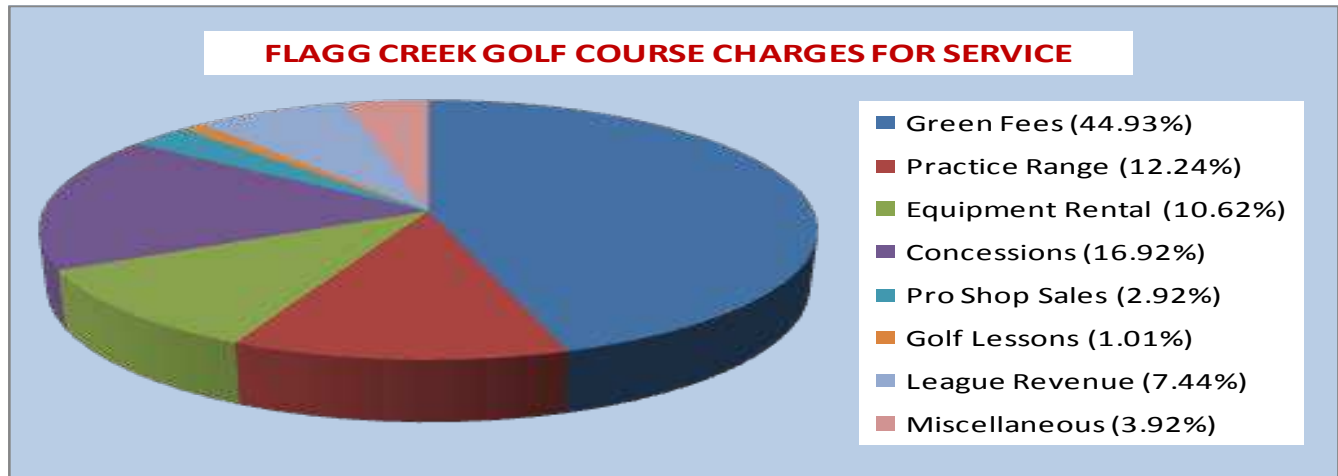
## CITY OF COUNTRYSIDE 2018 ANNUAL BUDGET

### FLAGG CREEK GOLF COURSE FUND SUMMARY

| OPERATING REVENUES                            | 2015 ACT         | 2016 ACT         | 2017 BUDG        | 2017 PROJ        | 2018 BUDG        | 17/18 VAR        |
|-----------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| CHARGES FOR SERVICES                          | 858,223          | 788,399          | 816,706          | 791,180          | 800,300          | (16,406)         |
| PRACTICE RANGE REVENUE                        | 142,141          | 145,898          | 147,425          | 144,140          | 143,900          | (3,525)          |
| PRO SHOP REVENUE                              | 39,890           | 32,355           | 34,650           | 34,702           | 34,400           | (250)            |
| CONCESSIONS                                   | 207,244          | 155,097          | 161,325          | 163,184          | 199,350          | 38,025           |
| <b>TOTAL REVENUES</b>                         | <b>1,247,498</b> | <b>1,121,749</b> | <b>1,160,106</b> | <b>1,133,207</b> | <b>1,177,950</b> | <b>17,844</b>    |
| OPERATING EXPENSES                            | 2015 ACT         | 2016 ACT         | 2017 BUDG        | 2017 PROJ        | 2018 BUDG        | 17/18 VAR        |
| GOLF COURSE                                   | 748,281          | 698,709          | 651,054          | 630,945          | 571,160          | (79,894)         |
| PRACTICE RANGE                                | 9,366            | 6,550            | 9,000            | 8,592            | 5,000            | (4,000)          |
| PRO SHOP                                      | 26,355           | 18,032           | 22,175           | 19,614           | 19,600           | (2,575)          |
| CONCESSIONS                                   | 177,421          | 120,601          | 132,774          | 98,806           | 134,191          | 1,417            |
| MAINTENANCE                                   | 173,179          | 287,734          | 302,353          | 300,316          | 288,778          | (13,575)         |
| <b>TOTAL OPERATING EXPENSES</b>               | <b>1,134,601</b> | <b>1,131,626</b> | <b>1,117,356</b> | <b>1,058,274</b> | <b>1,018,729</b> | <b>(98,627)</b>  |
| <b>OPERATING INCOME BUDGET BASIS</b>          | <b>112,897</b>   | <b>(9,877)</b>   | <b>42,750</b>    | <b>74,933</b>    | <b>159,221</b>   | <b>116,471</b>   |
| <b>NON OPERATING REVENUE/(EXPENSES)</b>       |                  |                  |                  |                  |                  |                  |
| INVESTMENT INCOME                             | 519              | 346              | -                | -                | -                | -                |
| GAIN (LOSS) ON DISPOSAL OF ASSETS             | -                | -                | -                | -                | -                | -                |
| PROFIT SHARING EXPENSE                        | (187,657)        | 19,178           | (42,750)         | -                | (159,221)        | (116,471)        |
| OTHER NON OPERATING REVENUE (EXPENSE)         | -                | -                | -                | -                | -                | -                |
| <b>TOTAL NON OPERATING REVENUE (EXPENSES)</b> | <b>(187,138)</b> | <b>19,524</b>    | <b>(42,750)</b>  | <b>-</b>         | <b>(159,221)</b> | <b>(116,471)</b> |
| <b>CHANGE IN NET POSITION (BUDGET BASIS)</b>  | <b>(74,241)</b>  | <b>9,646</b>     | <b>-</b>         | <b>74,933</b>    | <b>-</b>         | <b>-</b>         |
| ADJUSTMENTS TO GAAP BASIS                     | 2015 ACT         | 2016 ACT         | 2017 BUDG        | 2017 PROJ        | 2018 BUDG        | 17/18 VAR        |
| CAPITALIZE ASSETS                             | 49,851           | 112,849          | -                | -                | -                | -                |
| DEPRECIATION EXPENSE                          | (126,138)        | (126,719)        | -                | -                | -                | -                |
| <b>TOTAL ADJUSTMENTS TO GAAP BASIS</b>        | <b>(76,287)</b>  | <b>(13,870)</b>  | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         |
| <b>CHANGE IN NET POSITON GAAP BASIS</b>       | <b>(150,528)</b> | <b>(4,224)</b>   | <b>-</b>         | <b>74,933</b>    | <b>-</b>         | <b>-</b>         |
| <b>CHANGE IN NVESTMENT IN CAPITAL ASSETS</b>  | <b>76,289</b>    | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         |
| UNRESTRICTED NET POSTION, MAY 1               | 46,831           | (241,231)        | (245,454)        | (245,454)        | (170,522)        | 74,933           |
| UNRESTRICTED NET POSITION, APRIL 30           | (27,408)         | (245,454)        | (245,454)        | (170,522)        | (170,522)        | 74,933           |
| CASH FLOW SUMMARY                             | 2015 ACT         | 2016 ACT         | 2017 BUDG        | 2017 PROJ        | 2018 BUDG        | 17/18 VAR        |
| BEGINNING CASH AND INVESTMENTS                | 235,692          | 345,836          | 119,102          | 119,102          | 194,035          | 74,933           |
| OPERATING INCOME                              | 36,608           | (23,750)         | -                | 74,933           | -                | -                |
| DEPRECIATION                                  | 126,138          | 126,719          | -                | -                | -                | -                |
| NON OPERATING REV/(EXP)                       | 521              | 346              | -                | -                | -                | -                |
| CURRENT ASSET (INC)/DEC                       | 2,416            | (8,128)          | -                | -                | -                | -                |
| CURRENT LIAB (DEC)/INC                        | 54,772           | (15,361)         | -                | -                | -                | -                |
| NET INTERFUND (PAYMENTS)/INCOME               | (60,460)         | (193,711)        | -                | -                | -                | -                |
| NET CAPITAL (PURCHAS)/SALES                   | (49,851)         | (112,849)        | -                | -                | -                | -                |
| <b>NET CHANGE IN CASH AND INVESTMENTS</b>     | <b>110,144</b>   | <b>(226,734)</b> | <b>-</b>         | <b>74,933</b>    | <b>-</b>         | <b>-</b>         |
| <b>ENDING CASH AND INVESTMENTS</b>            | <b>345,836</b>   | <b>119,102</b>   | <b>119,102</b>   | <b>194,035</b>   | <b>194,035</b>   | <b>74,933</b>    |

**FLAGG CREEK GOLF COURSE FUND SUMMARY CONTINUED...**

**Revenue, Expense, and Fund Balance Analysis:**



As reflected in the chart above, green fees account for nearly half of the golf course revenues. Green fees have been declining over the last few years. New and enhanced revenue streams were introduced to offset the negative effects of the green fee decline. Video gaming and hole in one contest revenues are now added to the revenue mix. Concessions will be brought back in-house this year as well. Other contractual agreements including the golf pro rental agreement have been restructured to improve the revenues of the course as well.



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 although capital spending has been curbed this budgetary period significantly and are limited to emergency replacements. The FY 18 budget does reflect a contractual profit sharing distribution budgeted in the amount of \$159K. Fund balance was significantly impacted last year by the application of GASB 68 accrual entries for pensions.

**COMBINED NON-MAJOR FUND SUMMARY**

| REVENUES                                 | 2015 ACT         | 2016 ACT         | 2017 BUDG        | 2017 PROJ        | 2018 BUDG        | 17/18 VAR        |
|------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| INTERGOVERNMENTAL REVENUES               | 825,144          | 438,660          | 819,566          | 335,079          | 442,296          | (377,270)        |
| SALE OF FIXED ASSETS                     | 22,225           | 16,800           | 10,000           | -                | -                | (10,000)         |
| NET INVESTMENT INCOME                    | 1,708            | 980              | 800              | 391              | 550              | (250)            |
| OPERATING TRANSFERS IN                   | 187,445          | 173,034          | 1,114,195        | 2,707,000        | 612,180          | (502,015)        |
| MISC INCOME                              | 3,047            | 1,592            | -                | 344              | 200              | 200              |
| <b>TOTAL REVENUES AND (OFS)</b>          | <b>1,039,569</b> | <b>631,066</b>   | <b>1,944,561</b> | <b>3,042,814</b> | <b>1,055,226</b> | <b>(889,335)</b> |
| EXPENDITURES                             | 2015 ACT         | 2016 ACT         | 2017 BUDG        | 2017 PROJ        | 2018 BUDG        | 17/18 VAR        |
| SALARIES AND OVERTIME                    | -                | -                | 17,000           | -                | -                | (17,000)         |
| EMPLOYEE TRAINING & DEVELOPMENT          | 9,109            | 9,969            | 12,400           | 6,740            | -                | (12,400)         |
| CONTRACTUAL AND UTILITIES                | 257,907          | 332,579          | 396,420          | 321,525          | -                | (396,420)        |
| MAINTENANCE AND OPERATING SUPPLIES       | 21,825           | 13,345           | 50,500           | 16,002           | 5,000            | (45,500)         |
| PROFESSIONAL FEES                        | 4,504            | 112,740          | 574,855          | 96,735           | 548,563          | (26,292)         |
| CAPTIAL OUTLAYS                          | 1,316,977        | 944,233          | 770,305          | 2,700,524        | 814,056          | 43,751           |
| MISCELLANEOUS                            | 5,095            | 3,327            | 5,000            | 2,130            | 2,000            | (3,000)          |
| <b>TOTAL EXPENSES AND (OFU)</b>          | <b>1,615,417</b> | <b>1,416,192</b> | <b>1,826,480</b> | <b>3,143,656</b> | <b>1,369,619</b> | <b>(456,861)</b> |
| FUND BALANCE SUMMARY                     | 2015 ACT         | 2016 ACT         | 2017 BUDG        | 2017 PROJ        | 2018 BUDG        | 17/18 VAR        |
| BEGINNING UNRESTRICTED FUND BALANCE      | 1,049,257        | 318,410          | 29,933           | 29,933           | (70,909)         | (100,842)        |
| COMBINED NON-MAJOR SURPLUS (DEFICIT)     | (575,847)        | (785,125)        | 118,081          | (100,842)        | (314,393)        | (432,474)        |
| LESS INCREASE IN RESTRICTED FUND BALANCE | (155,000)        | 496,648          | -                | -                | -                | -                |
| ENDING UNRESTRICTED FUND BALANCE         | 318,410          | 29,933           | 148,014          | (70,909)         | (385,302)        | (533,316)        |
| CASH FLOW SUMMARY                        | 2015 ACT         | 2016 ACT         | 2017 BUDG        | 2017 PROJ        | 2018 BUDG        | 17/18 VAR        |
| BEGINNING CASH AND INVESTMENTS           | 2,408,792        | 1,695,608        | 910,483          | 910,483          | 809,641          | (100,842)        |
| SURPLUS (DEFICIT) CURRENT YEAR           | (575,847)        | (785,125)        | 118,081          | (100,842)        | (314,393)        | (432,474)        |
| (INCREASE) DECREASE IN CURR ASSETS       | (92,110)         | -                | -                | -                | -                | -                |
| INCREASE (DECREASE) IN CURR LIABILITIES  | (45,227)         | -                | -                | -                | -                | -                |
| NET CHANGE IN CASH AND INVESTMENTS       | (713,184)        | (785,125)        | 118,081          | (100,842)        | (314,393)        | (432,474)        |
| ENDING CASH AND INVESTMENTS              | 1,695,608        | 910,483          | 1,028,564        | 809,641          | 495,248          | (533,316)        |

Total combined revenues come principally from intergovernmental revenues (motor fuel taxes/E911 surcharges/federal & state forfeiture funds/capital grants) and interfund transfers traditionally from the general and/or hotel funds. These revenues account for 99% of the total. Expenses consist principally of professional fees (engineering for capital projects) and capital outlays. As noted the ETSB/911 fund will be consolidated in the general fund as the surcharge revenue now goes to the outsourced provider. 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 17 by approximately \$101K. This is due to planned drawdowns in the E911 fund. The E911 structural deficits have been absorbed by remaining fund balances – the general fund also had to absorb the drawdown via an interfund transfer in FY 17. The FY 18 budget shows a significant drawdown in fund balance in the MFT fund as reserves are used every other year.



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**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 evaluate 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 few 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 several notches better than State of Illinois and City of Chicago direct GO obligations.

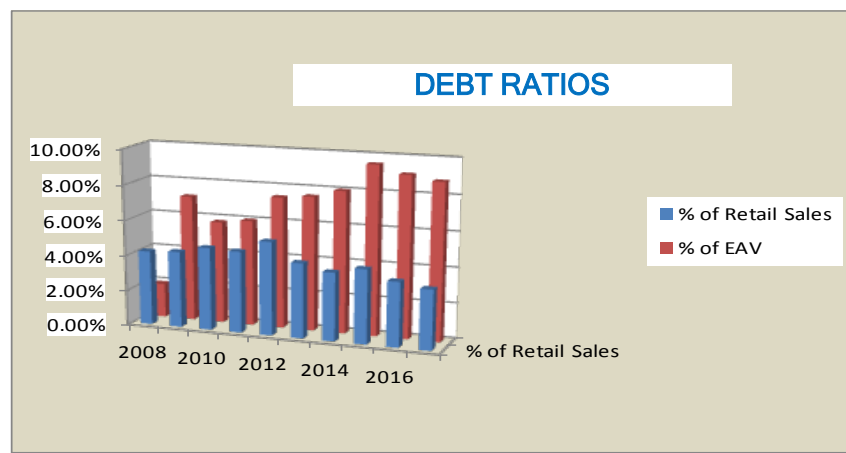
Until tax year 2009, the City had not levied a property tax to fund either operations, pension expenses, or for debt service of GO (General Obligation) debt. For tax years 2009-2011, the City levied approximately \$1.5 million for debt service. In the 2012 tax year the City paired down the levy to \$1 million and then by tax 2013 it reduced the levy to \$150K. For tax years 2014-2016 (through the current budget period) the City eliminated the tax levy as economic activity and economically sensitive revenue streams were restored from trough levels experienced through the great recession.

As noted, the City intends on issuing additional debt in FY 18 and/or 19 to fund the City Hall/Police facility. Post issuance, debt levels are expected to remain manageable. The City made the final payment on the MB Financial GO Note last November. As of the close of fiscal year 2017, the City has outstanding approximately \$22.3 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* |
| 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       |
| 2017                    | 19,435,000               | -                        | 2,865,000                | 22,300,000               | 3.39%                | 8.83%    | 3,783       |

**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.



| % of<br>Taxable<br>Retail<br>Sales | % of<br>EAV | Per<br>Capita* |
|------------------------------------|-------------|----------------|
| 4.23%                              | 1.94%       | 1,078          |
| 4.33%                              | 7.14%       | 4,217          |
| 4.69%                              | 5.79%       | 3,926          |
| 4.62%                              | 6.00%       | 3,827          |
| 5.31%                              | 7.43%       | 4,638          |
| 4.25%                              | 7.58%       | 3,996          |
| 3.87%                              | 8.01%       | 3,902          |
| 4.20%                              | 9.55%       | 4,351          |
| 3.66%                              | 9.10%       | 4,049          |
| 3.39%                              | 8.83%       | 3,783          |

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 maturity. This chart will change over time as the City evaluates new debt structures for the City Hall project and other opportunities. In particular and in conjunction with this City Hall project, finance staff is analyzing debt structures that consider call opportunities on its taxable GO debt, new tax exempt debt issuance, and how the overall debt portfolio and proforma debt service will fit in the with the City's long term operating budget constraints.

| FY     | PRINC     | INT     | TOTAL     | %<br>RETIRED | FY   | PRINC      | INT        | TOTAL      | %<br>RETIRED |
|--------|-----------|---------|-----------|--------------|------|------------|------------|------------|--------------|
| 2018   | 865,000   | 801,035 | 1,666,035 | 7.47%        | 2029 | 860,000    | 520,778    | 1,380,778  | 51%          |
| 2019   | 900,000   | 776,456 | 1,676,456 | 7.91%        | 2030 | 890,000    | 485,088    | 1,375,088  | 55%          |
| 2020   | 925,000   | 750,035 | 1,675,035 | 12.06%       | 2031 | 930,000    | 446,150    | 1,376,150  | 59%          |
| 2021   | 965,000   | 721,133 | 1,686,133 | 16.39%       | 2032 | 975,000    | 405,463    | 1,380,463  | 64%          |
| 2022   | 985,000   | 703,775 | 1,688,775 | 20.81%       | 2033 | 1,015,000  | 362,806    | 1,377,806  | 68%          |
| 2023   | 1,020,000 | 684,345 | 1,704,345 | 25.38%       | 2034 | 1,060,000  | 318,400    | 1,378,400  | 73%          |
| 2024   | 1,050,000 | 662,800 | 1,712,800 | 30.09%       | 2035 | 1,105,000  | 272,025    | 1,377,025  | 78%          |
| 2025   | 1,085,000 | 639,205 | 1,724,205 | 34.96%       | 2036 | 1,155,000  | 222,300    | 1,377,300  | 83%          |
| 2026   | 1,115,000 | 613,305 | 1,728,305 | 39.96%       | 2037 | 1,210,000  | 170,325    | 1,380,325  | 88%          |
| 2027   | 790,000   | 585,000 | 1,375,000 | 43.50%       | 2038 | 1,260,000  | 115,875    | 1,375,875  | 94%          |
| 2028   | 825,000   | 554,190 | 1,379,190 | 47.20%       | 2039 | 1,315,000  | 59,175     | 1,374,175  | 100%         |
| TOTALS |           |         |           |              |      | 22,300,000 | 10,869,663 | 33,169,663 |              |

**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.



| <u>Asset Class</u>           | <u>Capitalization Threshold</u> |
|------------------------------|---------------------------------|
| 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 2013-2016, and unaudited records for fiscal year 2017.

| HISTORICAL CAPITAL SPENDING - GOVERNMENTAL AND BUSINESS TYPE ACTIVITIES |                  |                  |                  |                  |                  |
|-------------------------------------------------------------------------|------------------|------------------|------------------|------------------|------------------|
|                                                                         | 2013             | 2014             | 2015             | 2016             | 2017             |
| <b>GOVERNMENTAL ACTIVITIES</b>                                          |                  |                  |                  |                  |                  |
| Land/CIP                                                                | 2,392,258        | 948,172          | 135,701          | 109,192          | 2,049,629        |
| Buildings & Improvements                                                | 21,160           | -                | -                | -                | -                |
| Equipment/Vehicles                                                      | 291,292          | 184,135          | 244,268          | 95,136           | 176,325          |
| Furniture/Fixtures                                                      | 164,822          | 25,680           | 116,499          | 39,301           | -                |
| Infrastructure                                                          | 1,678,449        | 756,831          | 849,436          | 685,358          | 571,305          |
| <b>Total Governmental</b>                                               | <b>4,547,981</b> | <b>1,914,818</b> | <b>1,345,904</b> | <b>928,987</b>   | <b>2,797,259</b> |
| <b>BUSINESS TYPE ACTIVITIES</b>                                         |                  |                  |                  |                  |                  |
| Land/CIP                                                                | 92,079           | 97,341           | 53,123           | 9,230            | -                |
| Buildings & Improvements                                                | -                | -                | -                | -                | -                |
| Equipment/Vehicles                                                      | 20,000           | -                | 57,201           | -                | -                |
| Infrastructure                                                          | -                | 1,436,283        | 1,731,836        | 588,403          | 600,000          |
| <b>Total Business Type</b>                                              | <b>112,079</b>   | <b>1,533,624</b> | <b>1,842,160</b> | <b>597,633</b>   | <b>600,000</b>   |
| <b>FLAGG CREEK GOLF COURSE FUND</b>                                     |                  |                  |                  |                  |                  |
| Buildings & Improvements                                                | -                | -                | -                | 61,738           | 50,000           |
| Equipment/Vehicles                                                      | -                | 87,033           | 49,851           | 46,110           | 35,000           |
| Infrastructure                                                          | -                | -                | -                | -                | -                |
| <b>Total FCGC Fund</b>                                                  | <b>-</b>         | <b>87,033</b>    | <b>49,851</b>    | <b>107,848</b>   | <b>85,000</b>    |
| <b>Less Capital Grants</b>                                              | <b>-</b>         | <b>(2,979)</b>   | <b>(283,019)</b> | <b>(87,790)</b>  | <b>(85,000)</b>  |
| <b>Net City Investment</b>                                              | <b>4,660,060</b> | <b>3,532,496</b> | <b>2,954,896</b> | <b>1,546,678</b> | <b>3,397,259</b> |

As can be gleaned from the chart above, average net capital investment by the City was approximately \$3.2 million 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 2018-2022 Capital Plan Infrastructure projects are discussed. Recent historical infrastructure investment reflected in the chart above includes the 2014 Concrete Alley Improvement Program (\$375K), the 58<sup>th</sup> 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 2014-2017. 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 2018-FY 2022) |                  |                   |                  |                |                |
|------------------------------------------------------------------|------------------|-------------------|------------------|----------------|----------------|
|                                                                  | 2018             | 2019              | 2020             | 2021           | 2022           |
| <b>GOVERNMENTAL ACTIVITIES</b>                                   |                  |                   |                  |                |                |
| City Hall Project                                                | -                | 10,000,000        | 8,500,000        | -              | -              |
| Furniture/Fixtures                                               | 20,700           | -                 | -                | -              | -              |
| Equipment/Vehicles                                               | 35,000           | 200,000           | -                | -              | -              |
| Itep - Grant Funded                                              | 168,000          | -                 | -                | -              | -              |
| Itep - Locally Funded                                            | 311,000          | 89,425            | -                | -              | -              |
| Bike Path - Grant Funded                                         | 21,000           | 63,000            | -                | -              | -              |
| Bike Path - Locally Funded                                       | 48,563           | 119,700           | -                | -              | -              |
| Street Resurfacing                                               | 606,356          | 395,709           | 842,625          | 346,378        | 847,916        |
| Other Infrastructure                                             | 100,000          | -                 | -                | -              | -              |
| <b>Total Governmental</b>                                        | <b>1,310,619</b> | <b>10,867,834</b> | <b>9,342,625</b> | <b>346,378</b> | <b>847,916</b> |
| <b>Less Capital Grants</b>                                       | <b>(189,000)</b> | <b>(63,000)</b>   | <b>-</b>         | <b>-</b>       | <b>-</b>       |
| <b>Net City Investment</b>                                       | <b>1,121,619</b> | <b>10,804,834</b> | <b>9,342,625</b> | <b>346,378</b> | <b>847,916</b> |

**CAPITAL IMPROVEMENT PLAN SUMMARIES CONTINUED...**

With exception to the 2018 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 2019-2022 will be vetted through their proper committees and if supported will enter the formal budget in those years. As further support and funding sources are contemplated, it is expected that the cost estimates, timing, and/or selection of specific projects could change. The preliminary plan is therefore subject to significant annual adjustment as events, projections, and assumptions change.

The first two line items consist of the City Hall project. As of the completion of this budget cycle, the City is in the design phase of the project and costs above are based on the schematic design level and exclude land costs already expended in FY 2017. The finance department is currently analyzing financing structures and is making budgetary and debt service projections as related to the project. The funding chart on the next page summarizes the early debt service coverage projections as the City is looking to cover debt service without the use of a property tax levy.

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 the 5 year resurfacing plan that is adjusted annually by the Infrastructure committee. A summary of the adjusted 5 year plan is as follows.

| SUMMARY STREET RESURFACING PLAN (FY 2018-FY 2022) |            |                       |         |
|---------------------------------------------------|------------|-----------------------|---------|
| Resurfacing Plan Summary                          | Area (S.Y) | Improvement Type      | Costs   |
| <b>2018</b>                                       |            |                       |         |
| Asphalt Alleys - Kensington to Catherine          | 347        | HMA Resurface         | 13,867  |
| Asphalt Alleys - Catherine to Ashland             | 731        | HMA Resurface         | 25,589  |
| Concrete Alleys - Madison to LaGrange             | 869        | PCC Replacement       | 91,233  |
| Concrete Alleys - Plainfield to 53rd St           | 493        | PCC Replacement       | 51,800  |
| Catherine Avenue                                  | 4,300      | Resurface Spot C&G    | 193,500 |
| 56th Court - West Limit to 9th Av                 | 777        | Resurface Spot C&G    | 44,917  |
| 67th Street - Willow Springs to Sunset            | 4,453      | Resurface Spot C&G    | 185,450 |
| <b>2019</b>                                       |            |                       |         |
| Ashland - Plainfield to 53rd                      | 2,600      | Resurface Spot C&G    | 130,000 |
| Madison - 55th to Plainfield                      | 2,233      | Resurface Spot C&G    | 111,667 |
| Francis - Lorraine to 55th                        | 1,400      | Resurface Spot C&G    | 70,000  |
| Lorraine - Francis to Rosemary                    | 933        | Resurface Spot C&G    | 46,667  |
| Rosemary - Lorraine to North Limit                | 575        | Resurface Spot C&G    | 37,375  |
| <b>2020</b>                                       |            |                       |         |
| Dansher - 55th to North Limit                     | 8,025      | Widening and Full C&G | 842,625 |
| <b>2021</b>                                       |            |                       |         |
| Barton - Brainard to Longview                     | 1,991      | Resurface Spot C&G    | 109,511 |
| 61st Place - Brainard to East Limit               | 2,767      | Resurface Spot C&G    | 152,167 |
| Burr Oak Ln - South Limit to 5th Av Cutoff        | 1,540      | HMA Resurface         | 84,700  |
| <b>2022</b>                                       |            |                       |         |
| 55th Pl - Willow Springs to Park Av               | 6,917      | Resurface Spot C&G    | 380,417 |
| Edgewood - Plainfield to 55th                     | 4,633      | Resurface Spot C&G    | 254,833 |
| Blackstone - Plainfield to 55th                   | 2,333      | Resurface Spot C&G    | 128,333 |
| Park Av - Plainfield to 55th                      | 1,533      | Resurface Spot C&G    | 84,333  |

**CAPITAL IMPROVEMENT PLAN SUMMARIES CONTINUED...**

| SUMMARY CAPITAL PLAN FUNDING ANALYSIS - GOVERNMENTAL (FY 2018-2022)                                                                                                                                                                                                                                |                    |                     |                    |                  |                  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|---------------------|--------------------|------------------|------------------|
|                                                                                                                                                                                                                                                                                                    | 2018               | 2019                | 2020               | 2021             | 2022             |
| <b>GOVERNMENTAL ACTIVITIES</b>                                                                                                                                                                                                                                                                     |                    |                     |                    |                  |                  |
| Beginning Excess Reserve (1)                                                                                                                                                                                                                                                                       | 5,226,795          | 5,278,615           | 5,221,710          | 5,164,805        | 5,326,213        |
| Net Cash Flow before Capital (2)                                                                                                                                                                                                                                                                   | 612,000            | 747,929             | 1,555,577          | 1,577,643        | 1,565,910        |
| <b>Less Capital Outlays</b>                                                                                                                                                                                                                                                                        | <b>(1,121,619)</b> | <b>(10,804,834)</b> | <b>(9,342,625)</b> | <b>(346,378)</b> | <b>(847,916)</b> |
| <b>Plus MFT Funding</b>                                                                                                                                                                                                                                                                            | <b>561,439</b>     |                     | <b>300,000</b>     |                  | <b>300,000</b>   |
| Plus Debt Proceeds                                                                                                                                                                                                                                                                                 | -                  | 10,000,000          | 8,500,000          | -                | -                |
| Less New Debt Service                                                                                                                                                                                                                                                                              | -                  | -                   | (1,069,857)        | (1,069,857)      | (1,069,875)      |
| Ending Excess Reserve (Deficit)                                                                                                                                                                                                                                                                    | <b>5,278,615</b>   | <b>5,221,710</b>    | <b>5,164,805</b>   | <b>5,326,213</b> | <b>5,274,332</b> |
| <p>(1) This calculation consists of projected beginning cash balances in excess of the fund balance requirement as conservative measure and also includes the Hotel/Motel cash balances as well.</p> <p>(2) Net Income before capital outlays come from both the General and Hotel/Motel Fund.</p> |                    |                     |                    |                  |                  |

The above is a summary chart highlighting the preliminary funding sources for the capital plan through 2022 including the new city hall project. 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 and excluding new debt service for the projects) is reflected for 2018 and adjusted for assumptions that are detailed in the five year budget projections for General Fund (last exhibit in the back on this document). The major assumption changes include elimination of certain litigation costs projected after FY 2019 (\$750K), new TIF increment beginning in 2020 (\$125K), and the expiration of a tax sharing agreement in 2021 (\$150K upon meeting caps in the agreement). As can be see above, it appears that if these assumptions hold that the City should be able to cover new debt service on the City Hall project without eroding the excess reserves.

| SUMMARY CAPITAL PLAN - BUSINESS TYPE ACTIVITIES (FY 2018-FY 2022) |                |                  |                |                  |                |
|-------------------------------------------------------------------|----------------|------------------|----------------|------------------|----------------|
|                                                                   | 2018           | 2019             | 2020           | 2021             | 2022           |
| <b>BUSINESS TYPE ACTIVITIES</b>                                   |                |                  |                |                  |                |
| Constance Lane (Water Main)                                       | -              | -                | -              | -                | -              |
| Water Main Relining (CS Plaza)                                    |                |                  |                |                  |                |
| 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        |
| <b>Total Infrastructure Costs</b>                                 | <b>375,000</b> | <b>1,600,000</b> | <b>975,000</b> | <b>2,000,000</b> | <b>975,000</b> |
| <b>Less Capital Grants</b>                                        | <b>-</b>       | <b>-</b>         | <b>-</b>       | <b>-</b>         | <b>-</b>       |
| <b>Net City Investment</b>                                        | <b>375,000</b> | <b>1,600,000</b> | <b>975,000</b> | <b>2,000,000</b> | <b>975,000</b> |

**CAPITAL IMPROVEMENT PLAN SUMMARIES CONTINUED...**

The chart above reflects the Water Fund Infrastructure projects preliminarily planned from budget year 2018 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 Joliet 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 2018-2022)                                                                           |                  |                    |                  |                    |                  |
|------------------------------------------------------------------------------------------------------------------------------------------------|------------------|--------------------|------------------|--------------------|------------------|
|                                                                                                                                                | 2018             | 2019               | 2020             | 2021               | 2022             |
| <b>BUSINESS TYPE ACTIVITIES</b>                                                                                                                |                  |                    |                  |                    |                  |
| Beginning Excess Reserve (1)                                                                                                                   | 1,861,070        | 2,036,070          | 2,597,070        | 3,584,290          | 1,757,954        |
| Net Cash Flow before Capital                                                                                                                   | 550,000          | 561,000            | 572,220          | 583,664            | 595,338          |
| <b>Less Capital Outlays</b>                                                                                                                    | <b>(375,000)</b> | <b>(1,600,000)</b> | <b>(975,000)</b> | <b>(2,000,000)</b> | <b>(975,000)</b> |
| Plus Debt Proceeds                                                                                                                             | -                | 1,600,000          | 1,800,000        | -                  | -                |
| New Debt Service Payments                                                                                                                      | -                | -                  | (410,000)        | (410,000)          | (410,000)        |
| Ending Excess Reserve (2)                                                                                                                      | 2,036,070        | 2,597,070          | 3,584,290        | 1,757,954          | 968,292          |
| <b>(1) This calculation consists of projected beginning cash balances in excess of the fund balance requirement as a conservative measure.</b> |                  |                    |                  |                    |                  |
| <b>(2) As discussed below, excess reserve drawdowns could be mitigated or offset through rate increases.</b>                                   |                  |                    |                  |                    |                  |

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. The preliminary modeling above begins with cash reserves at 2018 in excess of the 35% fund balance requirement. Other critical assumptions are as follows. The modeling assumes a new debt issuance of approximately \$3.4 million in 2019/20. The debt is assumed to mature over a ten year period. 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 \$968K 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 2020. Assuming no rate increase in the underlying Chicago rate that would also have to be passed through, this level of rate increase would generate additional system revenues of approximately \$269K annually. With such an increase, the ending excess reserves would be about \$1.78 million, which is just slightly less than the beginning excess reserve. In addition the annual \$269K created from the rate adjustment would restore the annual capital funding capacity after debt service in the \$450K range (i.e. \$450K would be available to cover pay as you go capital projects after debt service requirements were met).

**CAPITAL IMPROVEMENT PLAN SUMMARIES CONTINUED...**

***Impact of Capital Plan on Operating Budgets and Maintenance Costs***

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

**Water Mains** - Several years ago, the City's engineer prepared a 10-year water main replacement plan. The purpose of this plan was to prioritize main replacement throughout the City. The City maintains its water rates at a level which enables one or more mains to be replaced without issuing bonds. Each year during the budget process, the maintenance costs of the older mains are reviewed. Those mains with the most breaks and maintenance are identified for replacement. In the past three years the City has seen a 55% decrease in the number of water main breaks.

**Police Vehicles** – In the past, police vehicles were replaced every other year which put a drain on the operating funds. It is now practice to replace only those vehicles exceeding the maximum mileage. Every effort is made to utilize federal and state forfeited funds when appropriate. Although annual maintenance has increased slightly on the vehicles, capital costs of replacing vehicles has declined.

**Sanitary Sewer** – The City provides sanitary sewer services to one section of town. The City sets the rates to cover annual maintenance of the system as well as reserves for major repairs. The entire system was replaced two years ago with the accumulated reserves requiring no financing. Each year, the staff reviews the rates to ensure that adequate reserves are accumulating for future capital needs.

**Administration Vehicles** – The City has decided to make an effort to be "Green". This budget includes the purchase of a hybrid vehicle to replace the current City Administrator's car. The City anticipates reducing the fuel costs by 50%.

**Public Works Equipment** – The maintenance required by the public works equipment was rising several years ago. Many vehicles were over 20 years old and parts were becoming hard to find. The City decided to include at least one major purchase in each fiscal year budget for the last several years. The City is starting to see a reduction in maintenance of the equipment. In addition, new equipment has more safety features. The Public Works Department has been accident free for the past 2 years. This reduction in the number of claims has saved us on claim expenses as well as future premiums.

**City Hall/Police Station Project** – The current City Hall/Police Station is well beyond its useful life. The current facility had two separate additions over the years. Air conditioning and heating in the building have been problematic. Each year either one or more furnaces or air conditioning units need to be replaced, as the fixtures are old and inefficient. The building wiring was so bad from years back it caused a fire – this required the entire building to be rewired at a very high cost. The City Council finally decided it was time for a new facility. This fiscal year site work will be completed and the design finalized. Construction will begin at the end of the FY 18 and continue through FY 19. The City is determined to build a sustainable facility – LEED silver level. The building costs and related debt service requirements are significant although preliminary forecasts indicate that the City will be able to pay the debt service without a property tax.



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## CITY OF COUNTRYSIDE 2018 ANNUAL BUDGET

### GENERAL FUND - DETAILED REVENUES AND OTHER FUNDING SOURCES

| ACCT NUMBER                             | ACCT DESCRIPTION            | 2015<br>ACTUAL   | 2016<br>ACTUAL   | 2017<br>BUDGET   | 2017<br>FYTD     | 2017<br>FYE PROJ | 2018<br>BUDGET   |
|-----------------------------------------|-----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>PROPERTY TAXES</b>                   |                             |                  |                  |                  |                  |                  |                  |
| 01-00-330-3301                          | ROAD & BRIDGE TAX           | 61,987           | 62,872           | 60,000           | 57,154           | 62,000           | 62,000           |
| 01-00-330-3303                          | DEBT SERVICE                | 119,582          | -                | -                | -                | -                | -                |
| <b>TOTAL PROPERTY TAXES</b>             |                             | <b>181,569</b>   | <b>62,872</b>    | <b>60,000</b>    | <b>57,154</b>    | <b>62,000</b>    | <b>62,000</b>    |
| <b>SALES TAXES</b>                      |                             |                  |                  |                  |                  |                  |                  |
| 01-00-330-3310                          | STATE SALES TAX             | 6,220,954        | 6,558,820        | 6,775,324        | 6,133,485        | 6,583,573        | 6,583,000        |
| 01-00-330-3311                          | STATE HOME RULE SALES TAX   | 2,099,698        | 2,077,697        | 1,935,082        | 1,970,565        | 2,120,475        | 2,127,500        |
| <b>TOTAL SALES TAXES</b>                |                             | <b>8,320,652</b> | <b>8,636,517</b> | <b>8,710,406</b> | <b>8,104,050</b> | <b>8,704,048</b> | <b>8,710,500</b> |
| <b>OTHER LOCAL TAXES</b>                |                             |                  |                  |                  |                  |                  |                  |
| 01-00-310-3110                          | REAL ESTATE TRANSFER TAX    | 5,100            | 5,775            | 5,000            | 5,600            | 6,109            | 5,750            |
| 01-00-310-3130                          | ELECTRIC USE TAX            | 429,489          | 420,062          | 415,000          | 397,132          | 433,235          | 435,500          |
| 01-00-310-3140                          | VEHICLE FUEL TAX            | 203,010          | 203,328          | 396,218          | 338,148          | 368,888          | 406,000          |
| 01-00-310-3150                          | EATING AND DRINKING EST TAX | 496,056          | 515,069          | 530,000          | 491,919          | 535,000          | 535,000          |
| 01-00-310-3182                          | FRANCHISE TAX               | 89,285           | 93,674           | 90,000           | 80,778           | 88,121           | 95,500           |
| 01-00-310-3183                          | SELF-STORAGE TAX            | 76,039           | 89,862           | 75,000           | 59,773           | 75,000           | 75,000           |
| 01-00-310-3185                          | RENTAL TAX                  | 32,311           | 37,882           | 35,000           | 34,404           | 37,532           | 38,500           |
| <b>TOTAL OTHER LOCAL TAXES</b>          |                             | <b>1,331,291</b> | <b>1,365,651</b> | <b>1,546,218</b> | <b>1,407,754</b> | <b>1,543,885</b> | <b>1,591,250</b> |
| <b>LICENSES &amp; PERMITS</b>           |                             |                  |                  |                  |                  |                  |                  |
| 01-00-320-3210                          | BUSINESS LICENSES           | 93,352           | 88,026           | 93,500           | 84,498           | 88,000           | 88,000           |
| 01-00-320-3211                          | HOME OCCUPATION FEES        | 30               | 30               | 25               | 10               | 10               | 12               |
| 01-00-320-3212                          | CONTRACTOR LICENSES         | 10,950           | 12,025           | 11,000           | 10,050           | 10,963           | 11,000           |
| 01-00-320-3213                          | ELEVATOR CERTIFICATES       | -                | -                | -                | -                | -                | -                |
| 01-00-320-3215                          | LIQUOR LICENSES             | 74,280           | 71,040           | 70,000           | 72,305           | 72,305           | 70,000           |
| 01-00-320-3217                          | VIDEO GAMING LICENSES       | 6,200            | 9,300            | 51,800           | 58,100           | 58,100           | 58,000           |
| 01-00-320-3250                          | BUILDING PERMITS            | 201,152          | 254,166          | 250,000          | 137,274          | 149,754          | 175,000          |
| 01-00-320-3252                          | BUILDING PERMIT ADMIN. FEES | 5,001            | 7,788            | 7,500            | 4,710            | 5,138            | 5,500            |
| 01-00-380-3830                          | FEE IN LIEU OF SALES TAX    | 21,369           | 21,863           | 21,914           | 18,527           | 21,914           | 37,483           |
|                                         | PHOENIX SALONS              | 12,500           |                  |                  |                  |                  |                  |
|                                         | GRIND FITNESS               | 2,935            |                  |                  |                  |                  |                  |
|                                         | INLAND - MAGIC NAILS        | 4,293            |                  |                  |                  |                  |                  |
|                                         | INLAND - ATI PHYS THERAPY   | 8,215            |                  |                  |                  |                  |                  |
|                                         | ATI PHYSICAL THERAPY        | 2,790            |                  |                  |                  |                  |                  |
|                                         | H&R BLOCK                   | 6,750            |                  |                  |                  |                  |                  |
| <b>TOTAL LICENSES &amp; PERMITS</b>     |                             | <b>412,334</b>   | <b>464,237</b>   | <b>505,739</b>   | <b>385,474</b>   | <b>406,184</b>   | <b>444,995</b>   |
| <b>INTERGOVERNMENTAL REVENUES</b>       |                             |                  |                  |                  |                  |                  |                  |
| 01-00-330-3320                          | STATE INCOME TAX            | 577,324          | 708,653          | 601,290          | 561,279          | 572,994          | 595,395          |
| 01-00-330-3325                          | STATE GAMING TAX            | 210,245          | 237,466          | 235,002          | 235,872          | 257,314          | 255,000          |
| 01-00-330-3327                          | STATE LOCAL USE TAX         | 139,122          | 136,784          | 138,533          | 133,240          | 142,659          | 149,144          |
| 01-00-330-3340                          | STATE REPLACEMENT TAX       | 5,028            | 4,789            | 5,000            | 4,370            | 4,768            | 4,650            |
| 01-00-330-3350                          | STATE AUTO RENTAL TAX       | 68,044           | 54,135           | 68,000           | 46,661           | 50,903           | 52,500           |
| 01-00-330-3360                          | MUN TELECOMMUNICATIONS TAX  | 39,293           | 42,205           | 40,000           | 36,688           | 40,024           | 40,000           |
| 01-00-380-3853                          | GRANT REVENUE               | 11,264           | -                | 11,760           | 16,808           | 18,336           | 15,000           |
|                                         | TOBACCO ENFORCEMENT         | 1,760            |                  |                  |                  |                  |                  |
|                                         | IDOT TRAFFIC SAFETY         | 13,240           |                  |                  |                  |                  |                  |
| <b>TOTAL INTERGOVERNMENTAL REVENUES</b> |                             | <b>1,050,320</b> | <b>1,184,031</b> | <b>1,099,585</b> | <b>1,034,918</b> | <b>1,086,998</b> | <b>1,111,689</b> |



# CITY OF COUNTRYSIDE 2018 ANNUAL BUDGET

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

| ACCT NUMBER                                            | ACCT DESCRIPTION              | 2015<br>ACTUAL    | 2016<br>ACTUAL    | 2017<br>BUDGET    | 2017<br>FYTD      | 2017<br>FYE PROJ  | 2018<br>BUDGET    |
|--------------------------------------------------------|-------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>CITY-CHARGES FOR SERVICES</b>                       |                               |                   |                   |                   |                   |                   |                   |
| 01-00-341-3410                                         | PROP MAINT INSPECTION FEE     | 25,900            | 30,715            | 30,000            | 50,672            | 55,279            | 45,000            |
| 01-00-341-3411                                         | ELEVATOR INSPECTION SERVICES  | -                 | -                 | -                 | -                 | -                 | -                 |
| 01-00-341-3412                                         | PLANNING & ZONING APPLICATION | 16,228            | 7,847             | 15,000            | 8,921             | 9,733             | 10,000            |
| 01-00-341-3415                                         | ENGINEERING SERVICES          | 8,946             | 14,136            | 12,000            | 35,855            | 39,115            | 30,000            |
| 01-00-341-3416                                         | INSPECTION/REVIEW SERVICES    | 54,605            | 43,174            | 50,000            | 28,026            | 30,574            | 31,750            |
| 01-00-341-3417                                         | CRIMINAL BACKGROUND CHECKS    | 100               | 300               | 100               | 550               | 550               | 500               |
| 01-00-341-3420                                         | POLICE SPECIAL SERVICES       | 17,532            | 18,947            | 15,000            | 17,829            | 19,450            | 17,000            |
| <b>TOTAL CITY-CHARGES FOR SERVICES</b>                 |                               | <b>123,311</b>    | <b>115,119</b>    | <b>122,100</b>    | <b>141,853</b>    | <b>154,701</b>    | <b>134,250</b>    |
| <b>RECREATION-CHARGES FOR SERVICES</b>                 |                               |                   |                   |                   |                   |                   |                   |
| 01-00-347-3471                                         | FLAGG CREEK OPERATIONS        | 91,510            | -                 | 50,000            | -                 | -                 | 70,000            |
| <b>TOTAL RECREATION-CHARGES FOR SERVICES</b>           |                               | <b>91,510</b>     | <b>-</b>          | <b>50,000</b>     | <b>-</b>          | <b>-</b>          | <b>70,000</b>     |
| <b>FINES AND FORFEITURES</b>                           |                               |                   |                   |                   |                   |                   |                   |
| 01-00-351-3511                                         | COURT FINES                   | 15,690            | 12,670            | 11,000            | 12,569            | 13,711            | 14,000            |
| 01-00-351-3513                                         | LOCAL ORDINANCE FINES         | 89,982            | 49,007            | 50,000            | 59,001            | 64,365            | 55,000            |
| 01-00-351-3514                                         | POLICE DUPLICATING SERVICES   | 3,020             | 2,380             | 2,700             | 2,820             | 3,076             | 3,000             |
| 01-00-351-3515                                         | POLICE-IMPOUND FEES           | 16,000            | 21,145            | 21,861            | 19,000            | 20,727            | 20,000            |
| <b>TOTAL FINES AND FORFEITURES</b>                     |                               | <b>124,692</b>    | <b>85,202</b>     | <b>85,561</b>     | <b>93,390</b>     | <b>101,879</b>    | <b>92,000</b>     |
| <b>INVESTMENT INCOME</b>                               |                               |                   |                   |                   |                   |                   |                   |
| 01-00-380-3810                                         | INTEREST INCOME               | 196,618           | 234,998           | 65,000            | 14,622            | 281,804           | 245,000           |
| 01-00-380-3880                                         | INVESTMENT GAIN/(LOSS)        | (125,164)         | -                 | -                 | -                 | -                 | -                 |
| <b>TOTAL NET INVESTMENT INCOME</b>                     |                               | <b>71,454</b>     | <b>234,998</b>    | <b>65,000</b>     | <b>14,622</b>     | <b>281,804</b>    | <b>245,000</b>    |
| <b>OTHER REVENUES</b>                                  |                               |                   |                   |                   |                   |                   |                   |
| 01-00-380-3840                                         | NON RESIDENT FINGERPRINT FEE  | 3,000             | 4,900             | 6,500             | 4,050             | 4,418             | 4,500             |
| 01-00-380-3845                                         | IPBC TERMINAL RESERVE         | 100,235           | 156,657           | -                 | -                 | 180,538           | -                 |
| 01-00-380-3846                                         | IRMA EXCESS RESERVES          | -                 | -                 | -                 | -                 | 279,350           | -                 |
| 01-00-380-3850                                         | MISCELLANEOUS REVENUE         | 14,881            | 49,507            | 14,500            | 15,444            | 16,849            | 15,000            |
| 01-00-380-3856                                         | DUI AGENCY                    | 6,640             | 3,848             | 3,500             | 3,511             | 3,830             | 4,000             |
| 01-00-380-3858                                         | TOWER RENTAL                  | 31,302            | 32,241            | 33,214            | 30,453            | 33,221            | 33,200            |
| 01-00-380-3859                                         | ADVERTISING                   | 2,000             | 2,000             | 2,000             | 2,000             | 2,000             | 2,000             |
| 01-00-380-3860                                         | VEST DONATION                 | -                 | 4,020             | -                 | 4,800             | 4,800             | 4,000             |
| <b>TOTAL OTHER REVENUES</b>                            |                               | <b>158,058</b>    | <b>253,173</b>    | <b>59,714</b>     | <b>60,258</b>     | <b>525,006</b>    | <b>62,700</b>     |
| <b>OTHER FINANCING SOURCES</b>                         |                               |                   |                   |                   |                   |                   |                   |
| 01-00-380-3820                                         | SALE OF FIXED ASSETS          | 30,491            | 999,966           | 5,000             | -                 | -                 | -                 |
| 01-00-395-3990                                         | BOND PROCEEDS                 | 18,620,000        | -                 | -                 | -                 | -                 | -                 |
| 01-00-395-3999                                         | OPERATING TRANSFER IN         | -                 | -                 | -                 | -                 | -                 | -                 |
| <b>TOTAL OTHER FINANCING SOURCES</b>                   |                               | <b>18,650,491</b> | <b>999,966</b>    | <b>5,000</b>      | <b>-</b>          | <b>-</b>          | <b>-</b>          |
| <b>TOTAL GENERAL FUND REVENUES</b>                     |                               | <b>11,865,190</b> | <b>12,401,801</b> | <b>12,304,323</b> | <b>11,299,473</b> | <b>12,866,505</b> | <b>12,524,384</b> |
| <b>TOTAL GF REVENUES &amp; OTHER FINANCING SOURCES</b> |                               | <b>30,515,681</b> | <b>13,401,767</b> | <b>12,309,323</b> | <b>11,299,473</b> | <b>12,866,505</b> | <b>12,524,384</b> |

**GENERAL FUND - DETAILED EXPENDITURES AND OTHER FINANCING USES**

| ACCT NUMBER                                   | ACCT DESCRIPTION                | 2015<br>ACTUAL | 2016<br>ACTUAL | 2017<br>BUDGET | 2017<br>FYTD  | 2017<br>FYE PROJ | 2018<br>BUDGET |
|-----------------------------------------------|---------------------------------|----------------|----------------|----------------|---------------|------------------|----------------|
| <b>LEGISLATION AND ADMINISTRATION</b>         |                                 |                |                |                |               |                  |                |
| 01-01-411-4215                                | SALARIES PART-TIME              | 53,800         | 53,596         | 53,800         | 48,213        | 52,596           | 53,800         |
| 01-01-411-4220                                | SOCIAL SECURITY TAX             | 3,336          | 3,323          | 3,336          | 2,989         | 3,261            | 3,336          |
| 01-01-411-4225                                | MEDICARE TAX                    | 780            | 777            | 780            | 699           | 762              | 780            |
| 01-01-411-4260                                | IMRF                            | 6,272          | 6,541          | 6,911          | 6,058         | 6,609            | 6,459          |
| 01-01-411-5500                                | CELLULAR/PAGERS                 | -              | -              | -              | -             | -                | -              |
| 01-01-411-5610                                | CONFERENCE & TRAVEL             | 821            | 1,773          | 583            | -             | -                | 720            |
|                                               | ILLINOIS MUNICIPAL LEAGUE       | 720            |                |                |               |                  |                |
| 01-01-411-5630                                | TRAINING & MEETINGS             | 100            | 712            | 1,000          | 216           | 236              | 500            |
| 01-01-411-5650                                | SUBSCRIPTIONS                   | 270            | 285            | 530            | 294           | 320              | 530            |
|                                               | DESPLAINES VALLEY NEWS          | 50             |                |                |               |                  |                |
|                                               | GOVERNING                       | 30             |                |                |               |                  |                |
|                                               | CRAINS CHICAGO                  | 180            |                |                |               |                  |                |
|                                               | DAILY WHALE                     | 270            |                |                |               |                  |                |
| 01-01-411-5690                                | MEMBERSHIPS & LICENSES          | 10,139         | 10,702         | 10,675         | 10,973        | 10,675           | 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                 | -              | -              | -              | -             | -                | -              |
| 01-01-411-6520                                | OPERATING SUPPLIES              | -              | -              | -              | -             | -                | -              |
| 01-01-411-9020                                | CHRISTMAS PARTY                 | -              | -              | -              | -             | -                | -              |
| 01-01-411-9030                                | LIBRARY REIMBURSEMENT           | 5,241          | 5,864          | 6,200          | 4,764         | 5,197            | 6,200          |
| 01-01-411-9035                                | POOL REIMBURSEMENT              | 1,399          | 1,241          | 1,500          | 1,080         | 1,178            | 1,400          |
| 01-01-411-9040                                | SENIOR CITIZENS                 | 3,129          | 1,021          | 3,000          | (20)          | 1,000            | 3,000          |
|                                               | SENIOR TAXI 50/50 PROGRAM       | 1,000          |                |                |               |                  |                |
|                                               | MISC SENIOR PROGRAMS            | 2,000          |                |                |               |                  |                |
| 01-01-411-9050                                | NEWSLETTERS                     | 15,590         | 14,754         | 16,800         | 11,833        | 16,800           | 16,800         |
|                                               | 4 MAILINGS                      | 16,800         |                |                |               |                  |                |
| 01-01-411-9060                                | DONATIONS                       | -              | -              | -              | -             | -                | -              |
| 01-01-411-9099                                | OTHER COMMUNITY RELATIONS       | 4,644          | 7,078          | 3,500          | 6,186         | 6,748            | 7,000          |
|                                               | SERVICE AWARDS                  | 4,000          |                |                |               |                  |                |
|                                               | OTHER GIFTS/EVENT SUPPLIES      | 2,000          |                |                |               |                  |                |
|                                               | OTHER OFFICE/OPERATING SUPPLIES | 1,000          |                |                |               |                  |                |
| <b>TOTAL LEGISLATIVE &amp; ADMINISTRATION</b> |                                 | <b>105,521</b> | <b>107,667</b> | <b>108,615</b> | <b>93,285</b> | <b>105,382</b>   | <b>111,200</b> |



**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 this office is to maintain all official records the City. However, as the first point of contact, the Clerk's Office acts as a

central hub. The staff, **Karen Melone** and **Liz Cordova** are extremely knowledgeable about City services and answer dozens of phone calls each day in addition to assisting the public with a variety of requests.



**Open and Transparent Government**

The Deputy Clerk is the City's Freedom of Information Officer and she is responsible for processing all FOIA requests. The City processed 202 FOIA requests in 2016. The Deputy Clerk is also the Open Meetings Act (OMA) designee for the City of Countryside, ensuring that required training is completed and that all meetings are in compliance with the Act.

**Meetings Preparation**

The Clerk's office is responsible for scheduling the many committee, commission, and City Council meetings. There were 91 meetings in 2016! The staff prepare agendas and minutes in accordance with the Open Meetings Act. After meetings, staff ensures that all follow up is completed. This includes the recording of ordinances and resolutions, execution of documents and City Council directed action items

**Licenses**

Business licenses, registrations, liquor licenses and special event licenses are processed and administratively approved in the Clerk's office.

**Elections and Voting**

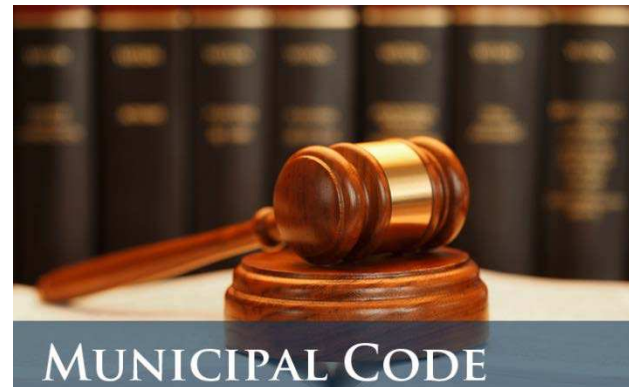
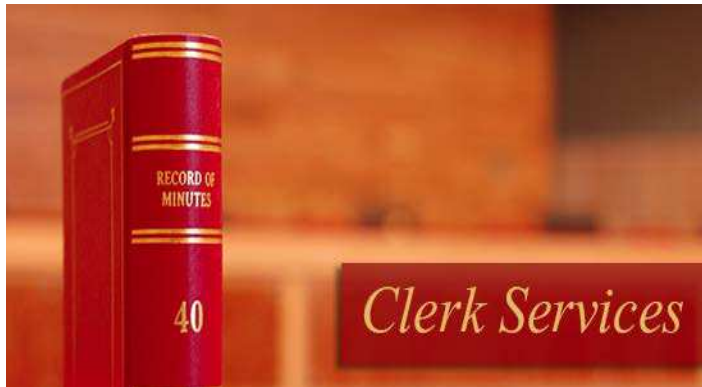
The Clerk's office staff are registered as Deputy Registrars with the Cook County Elections office. They are available to assist residents with voter registration. The Deputy Clerk is responsible for facilitating election filings and related public notices.

**Resident Programs and Payment Processing**

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

| DESCRIPTION                                 | 2016 | 2015 |
|---------------------------------------------|------|------|
| # Business Licenses                         | 462  | 467  |
| # Liquor Licenses                           | 55   | 54   |
| # Special Use Permits/Special Event Permits | 39   | 27   |
| # Raffles Permits                           | 7    | 4    |
| # Garage Sale Permits                       | 95   | 107  |
| # Real Estate Transfers                     | 180  | 178  |
| # FOIA Requests                             | 202  | 215  |
| # Tree Program Applications Processed       | 106  | 109  |
| # Library Reimbursements                    | 93   | 76   |
| # Pool Reimbursements                       | 19   | 16   |
| # New Voter Registrations                   | 13   | 3    |
| # Foreclosures                              | 15   | 6    |
| # Seniors registered for snow removal       | 169  | 159  |

**CITY CLERK'S DEPARTMENT CONTINUED...**



**MAJOR ACCOMPLISHMENTS**

- Received the IIMC Program Excellence Award for the Angel Tree Program – a new community program assisting residents in need during the holidays (SG 1B).
- Increased the City's social media presence by creating a City of Countryside Facebook page (SG 1).
- Improved the FOIA tracking process by creating a searchable database. The Clerk's office responded to 202 FOIA requests in a timely manner (SG 2).
- Processed 106 applications for the Shared Cost Tree program. Successfully worked with staff and elected officials to acquire additional funding for the Shared Cost Tree Program (SG 1A).
- Assisted in the upgrade of the City's website, improving the searchability for content in meeting minutes (SG 2).
- Coordinated City approval and support for over 25 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 (SG 1D).
- Expanded department knowledge through training sessions and attendance at the 2016 Institute of Municipal Clerk's in Springfield, IL (SG 2D).

**INITIATIVES/GOALS FOR FISCAL 2018**

- Create process improvements in Records Archiving to ensure efficiency and compliance with the Illinois' Local Records Act (SG 2C).
- Increase the use of technology to improve operational efficiencies and reduce costs. In conjunction with Finance IT and other departmental staff, purchase and implement new document management system and begin process of digitizing archives and processes (SG 2C).
- Assess current community programs for potential improvements and seek opportunities to support the community through new programs (SG 1,2).
- Increase the City's reach to its residents through the expanded use of social media (SG 2).
- Continue to expand department knowledge through education, training, certification, and participation in professional associations (SG 2D).



# CITY OF COUNTRYSIDE 2018 ANNUAL BUDGET

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

| ACCT NUMBER       | ACCT DESCRIPTION               | 2015<br>ACTUAL | 2016<br>ACTUAL | 2017<br>BUDGET | 2017<br>FYTD | 2017<br>FYE PROJ | 2018<br>BUDGET |
|-------------------|--------------------------------|----------------|----------------|----------------|--------------|------------------|----------------|
| <b>CITY CLERK</b> |                                |                |                |                |              |                  |                |
| 01-01-412-4210    | SALARIES FULL-TIME             | 129,117        | 126,130        | 143,952        | 119,132      | 129,962          | 146,211        |
| 01-01-412-4215    | SALARIES PART-TIME             | 8,400          | 8,423          | 8,400          | 9,104        | 8,400            | 8,400          |
| 01-01-412-4217    | OVERTIME                       | 501            | -              | 550            | 203          | 222              | 558            |
| 01-01-412-4218    | BUYBACKS & OTHER BENEFITS      | 50,942         | 6,985          | 2,691          | 2,575        | 2,575            | 2,103          |
| 01-01-412-4220    | SOCIAL SECURITY TAX            | 11,344         | 8,432          | 9,647          | 7,801        | 8,510            | 9,751          |
| 01-01-412-4225    | MEDICARE TAX                   | 2,653          | 1,972          | 2,256          | 1,824        | 1,990            | 2,280          |
| 01-01-412-4230    | HEALTH INSURANCE               | 41,580         | 36,539         | 38,397         | 35,377       | 38,593           | 39,239         |
| 01-01-412-4235    | OTHER INSURANCE                | 2,156          | 1,693          | 2,563          | 1,643        | 1,792            | 2,156          |
| 01-01-412-4250    | EMPLOYEE ASSISTANCE PROGRAM    | 53             | 53             | 57             | 52           | 52               | 52             |
| 01-01-412-4260    | IMRF                           | 31,086         | 19,714         | 23,074         | 18,824       | 20,535           | 21,798         |
| 01-01-412-5120    | MAINTENANCE-EQUIPMENT          | 5,486          | 3,868          | 6,000          | 1,827        | 2,200            | 2,950          |
|                   | COPIER RICOH                   | 600            |                |                |              |                  |                |
|                   | POSTAGE MACHINE                | 2,200          |                |                |              |                  |                |
|                   | LOCKSMITH                      | 150            |                |                |              |                  |                |
| 01-01-412-5350    | BUSINESS FEE REFUND            | -              | -              | -              | -            | -                | -              |
| 01-01-412-5610    | CONFERENCE & TRAVEL            | 1,719          | 2,279          | 2,450          | 1,408        | 1,408            | 3,825          |
|                   | MCI ACADEMY - SPRINGFIELD      | 1,600          |                |                |              |                  |                |
|                   | IIMC CONFERENCE - OMAHA NE     | 1,800          |                |                |              |                  |                |
|                   | CIMC TRAINING                  | 425            |                |                |              |                  |                |
| 01-01-412-5630    | TRAINING & MEETINGS            | 235            | 315            | 700            | 255          | 278              | 700            |
|                   | FOR DEPT EMPLOYEES             | 700            |                |                |              |                  |                |
| 01-01-412-5650    | SUBSCRIPTIONS                  | 47             | 85             | 100            | 85           | 92               | 100            |
| 01-01-412-5670    | TUITION REIMBURSEMENT          | 3,964          | 4,726          | 7,800          | 3,742        | 5,200            | 7,800          |
|                   | EMPLOYEE # 1                   | 5,200          |                |                |              |                  |                |
|                   | EMPLOYEE # 2                   | 2,600          |                |                |              |                  |                |
| 01-01-412-5690    | MEMBERSHIPS & LICENSES         | 405            | 425            | 615            | 244          | 600              | 615            |
|                   | NOTARY                         | 190            |                |                |              |                  |                |
|                   | IIMC - 2                       | 210            |                |                |              |                  |                |
|                   | MCI - 2                        | 80             |                |                |              |                  |                |
|                   | SAM'S CLUB ANNUAL              | 45             |                |                |              |                  |                |
|                   | S.W. CLERK'S ASSOCIATION       | 90             |                |                |              |                  |                |
| 01-01-412-5810    | LEGAL NOTICES/NEWS PUBLICATION | 9,442          | 8,020          | 9,000          | 3,824        | 4,171            | 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    | 15,334         | 19,415         | 16,500         | 10,075       | 16,500           | 19,500         |
|                   | TRANSCRIPTIONIST               | 19,500         |                |                |              |                  |                |
| 01-01-412-6510    | OFFICE SUPPLIES                | 4,155          | 5,202          | 6,000          | 6,167        | 6,000            | 5,200          |
|                   | COFFEE SUPPLIES                | 1,200          |                |                |              |                  |                |
|                   | CLERK'S DEPARTMENT             | 2,000          |                |                |              |                  |                |
|                   | ALL DEPARTMENTS SHARED         | 2,000          |                |                |              |                  |                |

THE CITY CLERK'S DEPARTMENT IS CONTINUED ON FOLLOWING PAGE

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

| ACCT NUMBER                    | ACCT DESCRIPTION                | 2015<br>ACTUAL | 2016<br>ACTUAL | 2017<br>BUDGET | 2017<br>FYTD   | 2017<br>FYE PROJ | 2018<br>BUDGET |
|--------------------------------|---------------------------------|----------------|----------------|----------------|----------------|------------------|----------------|
| <b>CITY CLERK CONTINUED...</b> |                                 |                |                |                |                |                  |                |
| 01-01-412-6520                 | OPERATING SUPPLIES              | 3,583          | 4,178          | 4,200          | 2,846          | 3,500            | 4,200          |
|                                | PHONE SUPPLIES                  | 50             |                |                |                |                  |                |
|                                | RUBBER STAMPS/MINUTE BOOKS      | 150            |                |                |                |                  |                |
|                                | RICOH - COPIER SUPPLIES         | 500            |                |                |                |                  |                |
|                                | POSTAGE SUPPLIES                | 200            |                |                |                |                  |                |
|                                | COPIER PAPER                    | 500            |                |                |                |                  |                |
|                                | LICENSE PAPER                   | -              |                |                |                |                  |                |
|                                | AUDIO RECORD EQUIP NTBK ACCESS  | -              |                |                |                |                  |                |
|                                | PRINTING, LETTERHEAD, ENVELOPES | 1,500          |                |                |                |                  |                |
|                                | BUSINESS CARDS                  | -              |                |                |                |                  |                |
|                                | BOOKS AND MANUALS               | 100            |                |                |                |                  |                |
|                                | SPEC MAILINGS AND PRGTS         | 100            |                |                |                |                  |                |
|                                | BOTTLED WATER                   | -              |                |                |                |                  |                |
|                                | 1ST AID KIT MAINTENANCE         | 400            |                |                |                |                  |                |
|                                | VENDOR STICKERS                 | 700            |                |                |                |                  |                |
| 01-01-412-8010                 | OPERATING CAPITAL               | -              | 637            | -              | -              | -                | -              |
| <b>TOTAL CITY CLERK</b>        |                                 | <b>322,205</b> | <b>259,090</b> | <b>284,952</b> | <b>227,008</b> | <b>252,580</b>   | <b>286,438</b> |



## FINANCE DEPARTMENT

This office is comprised of three full-time employees, the Finance Director, Senior Accountant and Senior Clerk. 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 General 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 other fund budgets along with some minor adjustments to the General Fund. The entire process spans over several months with final budget adoption typically in April after a public hearing.

### **Financial Reporting**

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

### **Grants**

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

### **Accounting**

**Meiling Lieu, Senior Accountant** maintains the accounting and financial reporting systems. She processes the bi-weekly payroll, 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**

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



**Information Technology**

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

**MAJOR ACCOMPLISHMENTS**

- For the third consecutive year, presented City operations that were supported without the use of an annual property tax levy (SG 5).
- The City received the Certificate in Achievement for Financial Reporting Excellence from the GFOA for the 10<sup>th</sup> consecutive year for the fiscal year 2016 audit (SG 2E).
- Provided complex modeling to support decision analytics in the areas of incentive agreements, investment portfolio modeling, and other risk management considerations/options (SG 2/3A/5D).
- Restructured investment portfolio from money market instruments to diverse portfolio of fixed income instruments which improves investment income by over \$65K annually (SG 5D).
- Effectively managed transition to new independent audit firm. In first year with new audit firm, the City had no adjusting journal entries (SG 2).
- The department received the Distinguished Budget Award from the GFOA for the 1<sup>st</sup> time relative to the submission of the 2017 fiscal year budget document. Receipt of the award reflects the commitment of the City Council and staff to governmental budgeting best practices (SG 2E).

**INITIATIVES/GOALS FOR FISCAL 2018**

- Perform due diligence on new enterprise-wide software and document management software solutions (SG 2C).
- Successfully complete the exams for Debt Management and Investment Management through the GFOA's Certified Professional Finance Officer (CPFO) program at the national conference (SG 2D).
- Submit 2018 Budget Document for consideration in the Distinguish Budget Award Program sponsored by the GFOA (SG 2E).
- Apply for Certificate of Achievement for Financial Reporting Excellence (for the 11<sup>th</sup> consecutive year) with the submission of the 2017 fiscal year audit to the GFOA (SG 2E).
- Secure nomination for Finance Director's appointment to the Operations Committee of the IPBC insurance pool (SG 2).
- Continue administering programs and enhancements at the Flagg Creek Golf Course to improve the internal control environment and to facilitate more efficient operations. Work with golf course management to improve profitability from new processes and procedures (SG 2).

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

| ACCT NUMBER                     | ACCT DESCRIPTION                | 2015<br>ACTUAL | 2016<br>ACTUAL | 2017<br>BUDGET | 2017<br>FYTD   | 2017<br>FYE PROJ | 2018<br>BUDGET |
|---------------------------------|---------------------------------|----------------|----------------|----------------|----------------|------------------|----------------|
| <b>FINANCE DEPARTMENT</b>       |                                 |                |                |                |                |                  |                |
| 01-01-413-4210                  | SALARIES FULL-TIME              | 171,541        | 147,833        | 153,858        | 135,368        | 147,674          | 150,400        |
| 01-01-413-4215                  | SALARIES PART-TIME              | 1,400          | 8,129          | 8,400          | 8,136          | 8,876            | 15,800         |
| 01-01-413-4217                  | OVERTIME                        | -              | -              | 2,088          | 548            | 548              | 627            |
| 01-01-413-4218                  | BUYBACKS & OTHER BENEFITS       | 17,961         | 2,363          | 4,328          | 5,531          | 5,531            | 4,490          |
| 01-01-413-4220                  | SOCIAL SECURITY TAX             | 11,588         | 9,489          | 10,458         | 8,925          | 9,736            | 10,622         |
| 01-01-413-4225                  | MEDICARE TAX                    | 2,710          | 2,219          | 2,446          | 2,087          | 2,277            | 2,484          |
| 01-01-413-4230                  | HEALTH INSURANCE                | 24,013         | 28,865         | 29,196         | 25,586         | 27,912           | 28,028         |
| 01-01-413-4235                  | OTHER INSURANCE                 | 1,136          | 1,408          | 2,023          | 1,468          | 1,602            | 2,052          |
| 01-01-413-4250                  | EMPLOYEE ASSISTANCE PROGRAM     | 35             | 53             | 57             | 52             | 57               | -              |
| 01-01-413-4260                  | IMRF                            | 25,441         | 21,135         | 25,014         | 20,604         | 22,477           | 21,555         |
| 01-01-413-5120                  | MAINTENANCE-EQUIPMENT           | -              | -              | -              | -              | -                | -              |
| 01-01-413-5310                  | AUDITING                        | 18,904         | 20,059         | 18,913         | 18,913         | 18,913           | 22,780         |
|                                 | 85% OF COST (10%WATER/5%SEWER)  | 22,780         |                |                |                |                  |                |
| 01-01-413-5370                  | DATA PROCESSING                 | -              | -              | -              | -              | -                | -              |
| 01-01-413-5610                  | CONFERENCE & TRAVEL             | 184            | 239            | 3,400          | 1,782          | 2,200            | 3,400          |
|                                 | GFOA ANNUAL CONF - FIN DIRECTOR | 2,500          |                |                |                |                  |                |
|                                 | IGFOA STATE CONF - SENIOR ACCT  | 900            |                |                |                |                  |                |
| 01-01-413-5630                  | TRAINING & MEETINGS             | 399            | 562            | 1,750          | 223            | 500              | 1,500          |
|                                 | INCLUDES CPE & OTHER LOCAL      | 1,500          |                |                |                |                  |                |
| 01-01-413-5650                  | SUBSCRIPTIONS                   | -              | 50             | 200            | -              | 200              | 200            |
|                                 | VARIOUS GFOA PUBLICATIONS       | 200            |                |                |                |                  |                |
| 01-01-413-5690                  | MEMBERSHIPS & LICENSES          | 1,010          | 1,065          | 1,800          | 935            | 1,020            | 1,550          |
|                                 | IL CPA - 1 STAFF                | 300            |                |                |                |                  |                |
|                                 | GFOA CITY MEMBERSHIP            | 250            |                |                |                |                  |                |
|                                 | ILGFOA - 2 STAFF                | 500            |                |                |                |                  |                |
|                                 | CFA INSTITUTE & CHICAGO SOCIETY | 500            |                |                |                |                  |                |
| 01-01-413-5710                  | POSTAGE                         | -              | -              | -              | 58             | 63               | 100            |
| 01-01-413-5810                  | LEGAL NOTICES/NEWS PUBLICATION  | -              | 798            | 950            | 704            | 950              | 950            |
| 01-01-413-5890                  | CONTRACTUAL/CONSULTING SERV     | -              | 591            | -              | -              | -                | -              |
| 01-01-413-6510                  | OFFICE SUPPLIES                 | 1,288          | 1,022          | 1,700          | 1,075          | 1,172            | 1,000          |
| 01-01-413-6515                  | BANK FEES                       | 5,984          | 3,204          | 1,000          | 1,394          | 1,521            | 1,000          |
| 01-01-413-6516                  | CREDIT CARD PROCESSING FEES     | 7,154          | 8,340          | 7,500          | 6,646          | 7,250            | 8,750          |
| 01-01-413-6520                  | OPERATING SUPPLIES              | 4,606          | 2,099          | 3,500          | 3,243          | 3,500            | 2,750          |
|                                 | TAX FORMS                       | 750            |                |                |                |                  |                |
|                                 | CHECK STOCK                     | 750            |                |                |                |                  |                |
|                                 | AUDIT/BUDGET SUPPLIES           | 750            |                |                |                |                  |                |
|                                 | OTHER MISC SUPPLIES             | 500            |                |                |                |                  |                |
| 01-01-413-9540                  | PROPERTY TAX REFUNDS            | -              | 34,203         | -              | -              | 30,000           | 30,000         |
| <b>TOTAL FINANCE DEPARTMENT</b> |                                 | <b>295,355</b> | <b>293,725</b> | <b>278,581</b> | <b>243,278</b> | <b>293,979</b>   | <b>310,038</b> |



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

| ACCT NUMBER                                      | ACCT DESCRIPTION                    | 2015<br>ACTUAL    | 2016<br>ACTUAL   | 2017<br>BUDGET   | 2017<br>FYTD     | 2017<br>FYE PROJ | 2018<br>BUDGET   |
|--------------------------------------------------|-------------------------------------|-------------------|------------------|------------------|------------------|------------------|------------------|
| <b>FINANCE DEPT - OTHER FINANCING USES</b>       |                                     |                   |                  |                  |                  |                  |                  |
| 01-01-413-9550                                   | PRINCIPAL-BONDS                     | 315,000           | 505,000          | 555,000          | 555,000          | 555,000          | 580,000          |
|                                                  | SERIES 2008 BONDS                   | 375,000           |                  |                  |                  |                  |                  |
|                                                  | SERIES 2014 BONDS                   | 205,000           |                  |                  |                  |                  |                  |
| 01-01-413-9560                                   | INTEREST-BONDS                      | 1,140,529         | 876,406          | 823,503          | 823,503          | 823,503          | 801,035          |
|                                                  | SERIES 2008 BONDS                   | 67,175            |                  |                  |                  |                  |                  |
|                                                  | SERIES 2014 BONDS                   | 733,860           |                  |                  |                  |                  |                  |
| 01-01-413-9595                                   | OPERATING TRANSFER OUT              | 187,445           | 173,034          | 999,225          | 1,326,781        | 1,466,781        | 612,180          |
|                                                  | E911 FUND-OPERATING DEFICIT*        | -                 |                  |                  |                  |                  |                  |
|                                                  | CIP-NEW COPIER (PD)                 | 12,000            |                  |                  |                  |                  |                  |
|                                                  | CIP-56TH CT RESURFACE               | 44,917            |                  |                  |                  |                  |                  |
|                                                  | CIP-ITEP LOCAL AGENCY MATCH         | 359,563           |                  |                  |                  |                  |                  |
|                                                  | CIP-DRAINAGE IMPROVMENTS            | 100,000           |                  |                  |                  |                  |                  |
|                                                  | CIP-NEW VEHICLE (ADMIN)             | 35,000            |                  |                  |                  |                  |                  |
|                                                  | CIP-IN-CAR CAMERA UPGRADE(PD)       | 32,000            |                  |                  |                  |                  |                  |
|                                                  | CIP-TORNADO SIREN UPGRADE           | 8,000             |                  |                  |                  |                  |                  |
|                                                  | CIP-ILLUMINATED STREET SIGN PROJECT | 20,700            |                  |                  |                  |                  |                  |
| 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           | -                | -                | -                | -                | -                |
| <b>TOTAL FINANCE DEPT - OTHER FINANCING USES</b> |                                     | <b>20,255,810</b> | <b>1,554,440</b> | <b>2,377,728</b> | <b>2,705,284</b> | <b>2,845,284</b> | <b>1,993,215</b> |

\* ETSB BOARD NOW MERGED WITH SWCD BOARD. ETSB FUND TO BE DISSOLVED AS OF 4/30/17. OUTSOURCED ETSB COST AND OTHER OPERATING EXP(S) WILL BE SHOWN IN THE EMERGENCY TELEPHONE SYSTEM DEPT OF THE GENERAL FUND AS OF THE FY 2018 BUDGET.



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

| ACCT NUMBER                                  | ACCT DESCRIPTION                | 2015<br>ACTUAL | 2016<br>ACTUAL | 2017<br>BUDGET | 2017<br>FYTD  | 2017<br>FYE PROJ | 2018<br>BUDGET |
|----------------------------------------------|---------------------------------|----------------|----------------|----------------|---------------|------------------|----------------|
| <b>BOARD OF POLICE &amp; FIRE COMMISSION</b> |                                 |                |                |                |               |                  |                |
| 01-01-414-4215                               | SALARIES PART-TIME              | 1,221          | 670            | 1,607          | 953           | 1,040            | 803            |
| 01-01-414-4220                               | SOCIAL SECURITY TAX             | 76             | 41             | 100            | 59            | 64               | 50             |
| 01-01-414-4225                               | MEDICARE TAX                    | 18             | 10             | 23             | 13            | 15               | 12             |
| 01-01-414-4230                               | HEALTH INSURANCE                | -              | -              | -              | -             | -                | -              |
| 01-01-414-4260                               | IMRF                            | -              | -              | -              | -             | -                | -              |
| 01-01-414-5330                               | LEGAL                           | 1,575          | 2,350          | 1,000          | 3,206         | 3,497            | -              |
| 01-01-414-5610                               | CONFERENCE & TRAVEL             | 1,064          | 767            | -              | 32            | 34               | -              |
| 01-01-414-5630                               | TRAINING & MEETINGS             | -              | -              | -              | 335           | 365              | -              |
| 01-01-414-5690                               | MEMBERSHIPS & LICENSES          | 375            | 375            | 375            | 375           | 409              | 375            |
| 01-01-414-5810                               | LEGAL NOTICES/NEWS PUBLICATION  | -              | -              | -              | -             | -                | -              |
| 01-01-414-5890                               | CONTRACTUAL/CONSULTING SERV     | -              | 1,390          | 2,190          | 5,744         | 6,266            | 1,780          |
|                                              | PSYCHOLOGICAL TESTING           | 1,000          |                |                |               |                  |                |
|                                              | POLYGRAPH TESTING               | 300            |                |                |               |                  |                |
|                                              | POWER TESTING                   | 80             |                |                |               |                  |                |
|                                              | PRE EMPLOYMENT PHYSICAL         | 400            |                |                |               |                  |                |
| 01-01-414-6510                               | OFFICE SUPPLIES                 | -              | -              | 250            | 206           | 225              | -              |
| 01-01-414-8010                               | OPERATING CAPITAL               | -              | -              | -              | -             | -                | -              |
| <b>TOTAL BOARD OF POLICE &amp; FIRE COMM</b> |                                 | <b>4,329</b>   | <b>5,603</b>   | <b>5,545</b>   | <b>10,923</b> | <b>11,915</b>    | <b>3,020</b>   |
| <b>PLANNING &amp; ZONING</b>                 |                                 |                |                |                |               |                  |                |
| 01-01-415-4215                               | SALARIES PART-TIME              | 4,501          | 5,377          | 4,978          | 4,799         | 5,236            | 5,578          |
| 01-01-415-4220                               | SOCIAL SECURITY TAX             | 279            | 333            | 309            | 297           | 324              | 346            |
| 01-01-415-4225                               | MEDICARE TAX                    | 66             | 78             | 72             | 69            | 76               | 81             |
| 01-01-415-5320                               | ENGINEERING                     | -              | -              | -              | -             | -                | -              |
| 01-01-415-5330                               | LEGAL                           | 14,134         | 22,656         | 15,000         | 24,806        | 27,061           | 23,500         |
|                                              | TRESSLER                        | 23,500         |                |                |               |                  |                |
| 01-01-415-5610                               | CONFERENCE & TRAVEL             | -              | -              | -              | -             | -                | -              |
| 01-01-415-5630                               | TRAINING & MEETINGS             | -              | 554            | -              | -             | -                | -              |
|                                              | CHADDICK INSTITUTE              | -              |                |                |               |                  |                |
| 01-01-415-5690                               | MEMBERSHIPS & LICENSES          | -              | 550            | 550            | 550           | 600              | 550            |
|                                              | PLANNING COMMISSIONER'S JOURNAL | 550            |                |                |               |                  |                |
| 01-01-415-5810                               | LEGAL NOTICES/NEWS PUBLICATION  | -              | -              | -              | -             | -                | -              |
| 01-01-415-5890                               | CONTRACTUAL/CONSULTING SERV     | -              | -              | -              | -             | -                | -              |
| 01-01-415-6510                               | OFFICE SUPPLIES                 | -              | -              | -              | 1,079         | 1,177            | -              |
| <b>TOTAL PLANNING &amp; ZONING</b>           |                                 | <b>18,979</b>  | <b>29,548</b>  | <b>20,909</b>  | <b>31,600</b> | <b>34,474</b>    | <b>30,055</b>  |



**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 led 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.

| <b>BENEFIT PROGRAM</b>   | <b>SINGLE</b> | <b>FAMILY</b> |
|--------------------------|---------------|---------------|
| <i>Health Insurance</i>  | 25            | 43            |
| <i>Dental Insurance</i>  | 18            | 53            |
| <i>Life Insurance</i>    | 54            |               |
| <i>Flexible Spending</i> | 8             |               |
| <i>457 Plan</i>          | 25            |               |
| <b>TOTAL</b>             | <b>130</b>    | <b>96</b>     |

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**

| DEPARTMENT               | IRMA TARGET | 2016     | 2015      |
|--------------------------|-------------|----------|-----------|
| Administration           | 1           | 1        | 3         |
| Police                   | 6           | 1        | 3         |
| Public Works             | 13          | 3        | 3         |
| Recreation (Golf Course) | 0           | 1        | 2         |
| <b>TOTAL</b>             | <b>20</b>   | <b>6</b> | <b>11</b> |

**CLAIM EXPERIENCE**

| CLAIM TYPE           | IRMA TARGET | 2016     | 2015      |
|----------------------|-------------|----------|-----------|
| Auto Liability       | 2           | 1        | 2         |
| Auto Physical Damage | 3           | 1        | 2         |
| General Liability    | 4           | 0        | 1         |
| Property Damage      | 4           | 2        | 3         |
| Workers Compensation | 7           | 2        | 3         |
| <b>TOTAL</b>         | <b>20</b>   | <b>6</b> | <b>11</b> |

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.

**Recreation**

Sharon Peterson oversees the operations of the Flagg Creek Golf Course. Specific information is provided under the Flagg Creek Golf Course Advisory Board and the Flagg Creek Golf Course department. Sharon also oversees the City's special events including the the Easter Egg Hunt, the summer concert series, and the Children's Christmas Party.

2016 was the inaugural year for the City's St. Patrick's Day Family Parade. There were 45 entries in the parade including businesses, non-profit organizations, politicians, and families. The City employees participated with a float titled Ireland's Countryside. Thanks to the DPW employees for building the float and the City Hall staff for all the fantastic decorations including the handmade sheep.



**CITY ADMINISTRATION DEPARTMENT CONTINUED...**

**Employee Recognition**

This office recognizes employees when they reach years of service milestones—at 5, 10, 15, 20, 25, 30+ years of service. The City would like to thank the seven employees listed in the chart to the right who reached years of service milestones in 2016.

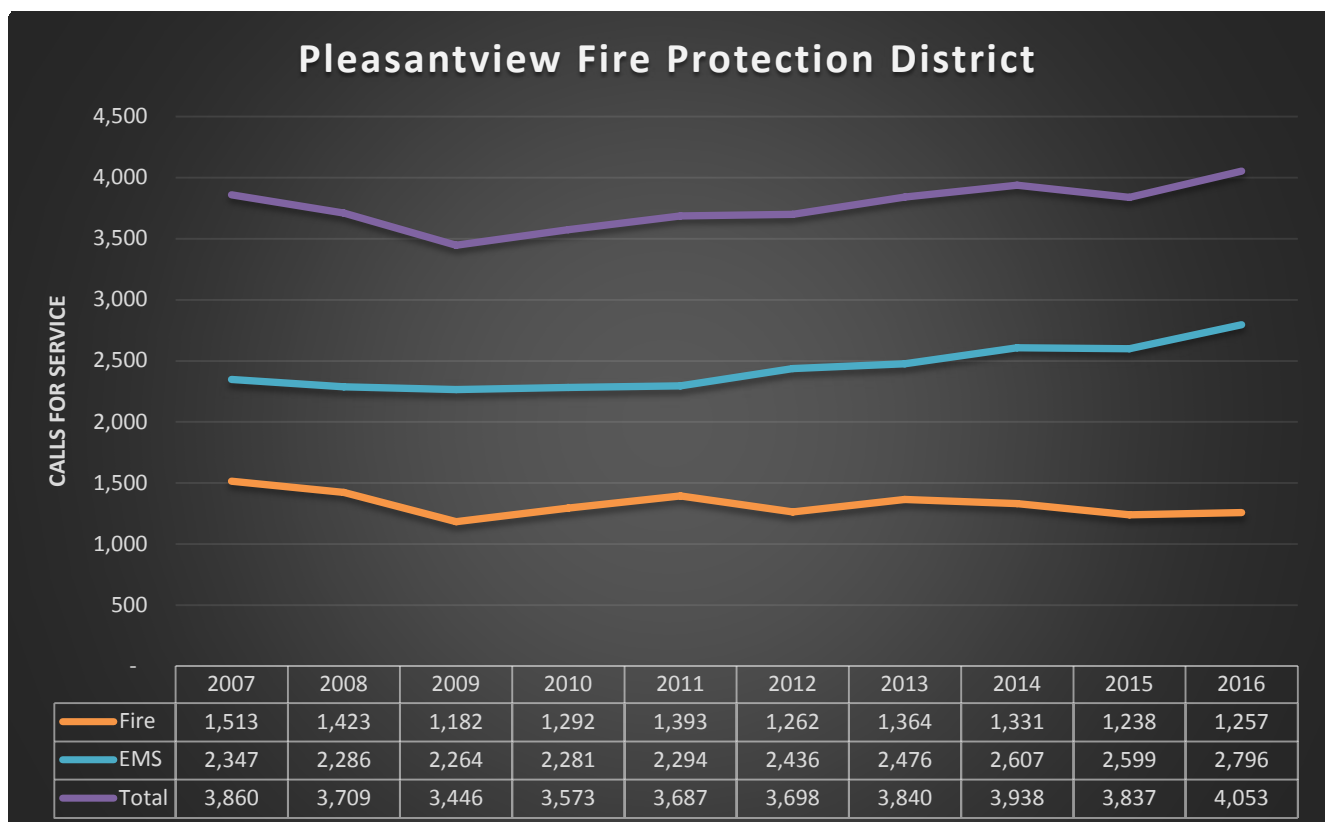
In addition to recognizing years of service, management shows appreciation to employees in various ways including luncheons and recognition for work above and beyond. This year an “employee of the month” parking space was created to acknowledge employees who receive that recognition.

**SERVICE AWARDS FOR 2016**

| EMPLOYEE                | DEPARTMENT     | YEARS OF SERVICE |
|-------------------------|----------------|------------------|
| <i>Fred Helmstetler</i> | Public Works   | 25               |
| <i>Greg Adamec</i>      | Public Works   | 15               |
| <i>Sharon Peterson</i>  | Administration | 10               |
| <i>Meiling Lieu</i>     | Finance        | 10               |
| <i>Agostino Alonzo</i>  | Police         | 10               |
| <i>Brendan Gleespen</i> | Police         | 10               |
| <i>Mike Hartigan</i>    | Water          | 10               |

**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 2016 the District responded to a total of 4,053 calls of which 28% or 1,145 were in Countryside. This is slightly above 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 continue to rise. The District responded to 2,796 EMS calls, an 8% increase over the prior year.



**CITY ADMINISTRATION DEPARTMENT CONTINUED...**

**MAJOR ACCOMPLISHMENTS**

- Implemented 45 ordinances and 8 resolutions adopted by the City Council in 2016 as required.
- Worked closely with the City Engineer, Special TIF Counsel and TIF consultant to successfully negotiate a Redevelopment Agreement with Ettleson Hyundai for the construction of a new car dealership within the City's Commercial TIF District (SG 3).
- Coordinated a space needs analysis for a New City Hall and Police Station (SG 3C).
- Assessed available parcels and recommended a site for the new City Hall/Police project (SG 3).
- Coordinate meetings with staff, architects and construction manager regarding the design of the new City Hall/Police Station (SG 3C).
- Participated in search committee for new Permit Clerk (SG 1).
- Updated the website to include more information on capital projects (SG 2).
- Coordinated legal efforts in a major case being litigated.
- Coordinated training across department lines covering work productivity, work/life balance and workplace culture. (SG 2).
- Paul served as an alternate on the Central Tri-State Tollway Corridor Planning Council (SG 2).
- Peterson served as the City's representative on the I-55 Managed Lane Project (SG 2).
- Paul and Peterson served on the planning committee for the 2017 Women's Legacy Annual Conference (SG 2).
- Renegotiated the advertising contract with Cumulus for advertising on White Sox Radio increasing the commercial time and reducing the overall cost by 20% on behalf of the City, Countryside Business Association and 7 car dealerships (SG 3).
- Coordinated the Easter Egg Hunt, the St. Patrick's Day Parade, the Summer Concert Series and the Children's Christmas Party with majority paid through sponsorships (SG 1/5A).
- Worked with the Deputy Clerk to develop the Angel Tree Program to assist families in need during the holidays (SG 1B).
- Coordinate quarterly Coffee with the Mayor Sessions including advertising, scheduling speakers and presenting updates (SG2).
- Created a mailing list and sent notices to residents adjacent to the new City Hall/Police Station of planning, designing and construction updates (SG 2).

**INITIATIVES/GOALS FOR FISCAL 2018**

- Work with the architects and construction manager to complete site work for the new City Hall/Police Station and finalize the design of the facility. (SG3)
- Assess the impact of IDOT's improvements at 55<sup>th</sup> and LaGrange and develop options for the City Council's consideration to lessen the impact on business owners. (SG3)
- Address current/expected parking issues within the community over the next five years (SG 3).
- Develop a relationship with the owners of Countryside Plaza to begin the process of improving the ingress/egress of the Plaza (SG 3).
- Work with the City's attorneys to bring closure to the Police Pension Spike Appeal (SG 5).
- Assess the viability of hybrid cars for the City's fleet (SG 2).
- Coordinate new special events including a bike race and winter festival. (SG 1E and SG 5A).



# CITY OF COUNTRYSIDE 2018 ANNUAL BUDGET

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

| ACCT NUMBER                   | ACCT DESCRIPTION            | 2015<br>ACTUAL | 2016<br>ACTUAL | 2017<br>BUDGET | 2017<br>FYTD | 2017<br>FYE PROJ | 2018<br>BUDGET |
|-------------------------------|-----------------------------|----------------|----------------|----------------|--------------|------------------|----------------|
| <b>GENERAL ADMINISTRATION</b> |                             |                |                |                |              |                  |                |
| 01-01-416-4210                | SALARIES FULL-TIME          | 259,399        | 251,652        | 256,628        | 236,792      | 258,318          | 261,762        |
| 01-01-416-4215                | SALARIES PART-TIME          | 1,800          | 1,950          | 1,800          | 1,350        | 1,800            | 1,800          |
| 01-01-416-4217                | OVERTIME                    | 88             | -              | -              | -            | -                | -              |
| 01-01-416-4218                | BUYBACKS & OTHER BENEFITS   | 5,880          | 6,076          | 7,537          | 6,197        | 6,197            | 6,321          |
| 01-01-416-4220                | SOCIAL SECURITY TAX         | 14,843         | 14,289         | 14,424         | 13,096       | 14,287           | 14,656         |
| 01-01-416-4225                | MEDICARE TAX                | 3,799          | 3,697          | 3,856          | 3,478        | 3,794            | 3,913          |
| 01-01-416-4230                | HEALTH INSURANCE            | 39,468         | 37,397         | 37,796         | 34,810       | 37,974           | 38,624         |
| 01-01-416-4231                | RETIREE INS ALLOWANCE       | 42,970         | 49,000         | 51,800         | 44,450       | 48,490           | 52,850         |
|                               | NATALIE BRUNKE              | 3,150          |                |                |              |                  |                |
|                               | BERNIE DUFFY                | 4,200          |                |                |              |                  |                |
|                               | ROBERT FULLAR               | 4,200          |                |                |              |                  |                |
|                               | ERNE MILLSAP                | 4,200          |                |                |              |                  |                |
|                               | GARY SCHWAB                 | 4,200          |                |                |              |                  |                |
|                               | MIKE VESCONTE               | 4,200          |                |                |              |                  |                |
|                               | CATHY ROTHBARD              | 4,200          |                |                |              |                  |                |
|                               | BRIAN COZEN                 | 4,200          |                |                |              |                  |                |
|                               | KEITH THOMPSON              | 4,200          |                |                |              |                  |                |
|                               | JOHN MIKEL                  | 4,200          |                |                |              |                  |                |
|                               | MARK BATTAGLIA              | 4,200          |                |                |              |                  |                |
|                               | KARL RODEY                  | 4,200          |                |                |              |                  |                |
|                               | JIM ESSIG                   | 1,400          |                |                |              |                  |                |
|                               | 1 ADD'L RETIREE             | 2,100          |                |                |              |                  |                |
| 01-01-416-4235                | OTHER INSURANCE             | 1,862          | 1,826          | 1,995          | 1,585        | 1,729            | 2,123          |
| 01-01-416-4240                | UNEMPLOYMENT                | 1,709          | 2,923          | 5,000          | 2,280        | 2,487            | 2,500          |
| 01-01-416-4250                | EMPLOYEE ASSISTANCE PROGRAM | 35             | 35             | 52             | 52           | 57               | 52             |
|                               | EAP ANNUAL PAYMENTS         | 52             |                |                |              |                  |                |
| 01-01-416-4260                | IMRF                        | 35,917         | 36,347         | 39,176         | 35,598       | 38,834           | 37,156         |
| 01-01-416-4265                | POLICE PENSION              | 898,459        | 914,574        | 938,134        | -            | 1,009,127        | 1,045,812      |
| 01-01-416-4270                | EMPLOYEE PHYSICALS          | 4,529          | 846            | 500            | 216          | 235              | 500            |
| 01-01-416-4275                | EMPLOYEE BACKGROUND CHECKS  | -              | -              | -              | -            | -                | -              |
| 01-01-416-5120                | MAINTENANCE-EQUIPMENT       | 3,919          | 3,371          | 3,500          | 3,023        | 3,297            | 3,000          |
|                               | MTEL PHONE SYSTEM           | 2,500          |                |                |              |                  |                |
|                               | MISC EQUIP REPAIR           | 500            |                |                |              |                  |                |
| 01-01-416-5130                | MAINTENANCE-MOTOR VEHICLE   | 6,470          | 574            | 3,000          | 1,851        | 2,019            | 3,000          |
| 01-01-416-5320                | ENGINEERING                 | 93,963         | 108,288        | 115,000        | 41,292       | 45,046           | 110,000        |
| 01-01-416-5330                | LEGAL                       | 643,191        | 1,062,116      | 635,000        | 790,558      | 912,427          | 724,000        |
| 01-01-416-5340                | LABOR NEGOTIATIONS          | -              | 3,505          | 8,000          | -            | -                | 15,000         |
|                               | LOCAL 150 & OTHER           | 15,000         |                |                |              |                  |                |
| 01-01-416-5500                | CELLULAR/PAGERS             | 639            | 791            | 800            | 628          | 685              | 800            |
| 01-01-416-5610                | CONFERENCE & TRAVEL         | 2,179          | 2,637          | 1,385          | 1,070        | 1,167            | 2,485          |
|                               | ILCMA                       | 400            |                |                |              |                  |                |
|                               | IML                         | 585            |                |                |              |                  |                |
|                               | ICMA                        | 1,500          |                |                |              |                  |                |
| 01-01-416-5630                | TRAINING & MEETINGS         | 2,532          | 3,804          | 1,200          | 2,463        | 2,687            | 1,420          |
|                               | METRO MANAGER MEETINGS      | 120            |                |                |              |                  |                |
|                               | ICMA WEB TRAINING           | 300            |                |                |              |                  |                |
|                               | ILCMA SEMINAR               | 250            |                |                |              |                  |                |
|                               | MISC TRAINING AND MEETINGS  | 750            |                |                |              |                  |                |



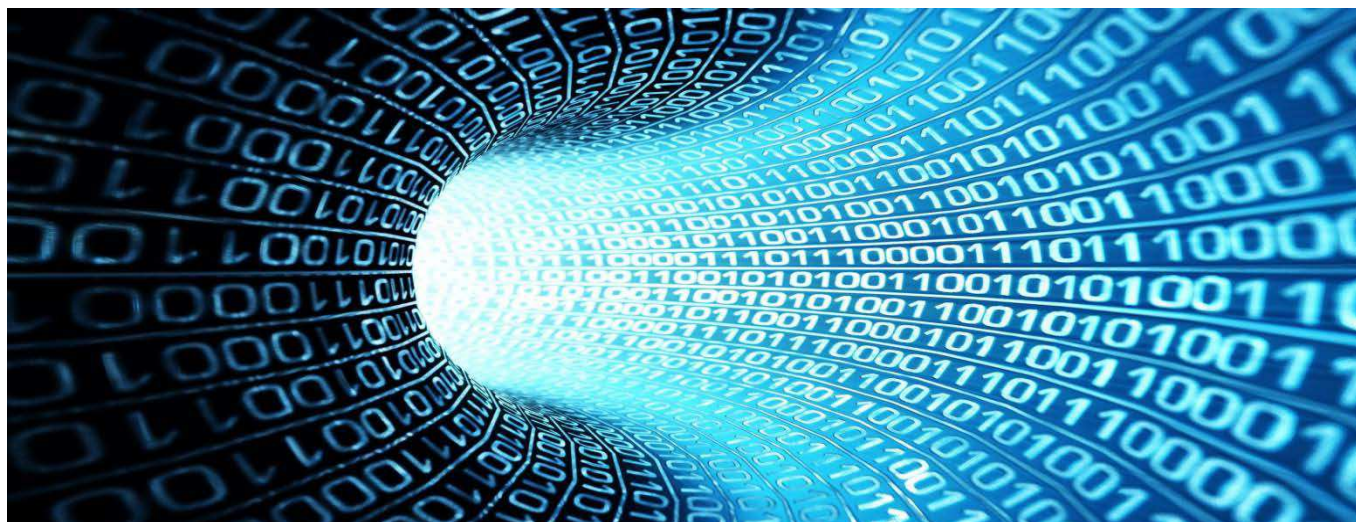
# CITY OF COUNTRYSIDE 2018 ANNUAL BUDGET

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

| ACCT NUMBER                                | ACCT DESCRIPTION                | 2015<br>ACTUAL   | 2016<br>ACTUAL   | 2017<br>BUDGET   | 2017<br>FYTD     | 2017<br>FYE PROJ | 2018<br>BUDGET   |
|--------------------------------------------|---------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>GENERAL ADMINISTRATION CONTINUED...</b> |                                 |                  |                  |                  |                  |                  |                  |
| 01-01-416-5650                             | SUBSCRIPTIONS                   | 929              | 960              | 1,030            | 1,158            | 1,263            | 1,030            |
|                                            | BENEFITS & COMP BULLETIN        | 300              |                  |                  |                  |                  |                  |
|                                            | FMLA                            | 200              |                  |                  |                  |                  |                  |
|                                            | CRAINS                          | 180              |                  |                  |                  |                  |                  |
|                                            | POSTER COMPLIANCE               | 350              |                  |                  |                  |                  |                  |
| 01-01-416-5690                             | MEMBERSHIPS & LICENSES          | 3,726            | 20,311           | 21,325           | 20,787           | 22,677           | 22,325           |
|                                            | 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                         | 19,000           |                  |                  |                  |                  |                  |
| 01-01-416-5700                             | TELEPHONE                       | 20,091           | 19,434           | 25,000           | 14,505           | 15,823           | 21,000           |
|                                            | COVERS ENTIRE CITY              | 21,000           |                  |                  |                  |                  |                  |
| 01-01-416-5710                             | POSTAGE                         | 13,381           | 10,763           | 13,000           | 8,081            | 8,815            | 13,000           |
| 01-01-416-5720                             | NATURAL GAS                     | -                | -                | -                | -                | -                | -                |
| 01-01-416-5730                             | ELECTRICITY                     | 89,345           | 81,905           | 65,000           | 70,229           | 76,613           | 60,000           |
| 01-01-416-5740                             | WATER                           | 5,537            | 6,707            | 6,000            | 5,354            | 5,841            | 7,700            |
| 01-01-416-5820                             | RISK MANAGEMENT                 | 194,103          | 171,827          | 199,800          | 134,308          | 146,518          | 194,167          |
|                                            | STORAGE TANK AND CYBER POLICIES | 3,675            |                  |                  |                  |                  |                  |
|                                            | IRMA PREMIUM (75% OF PREMIUM)   | 131,439          |                  |                  |                  |                  |                  |
|                                            | IRMA CLAIM DEDUCTIBLES (75%)    | 59,053           |                  |                  |                  |                  |                  |
| 01-01-416-5890                             | CONTRACTUAL/CONSULTING SERV     | 65,612           | 12,115           | 104,433          | 16,468           | 17,965           | 40,000           |
|                                            | APPRAISALS/OTHER                |                  |                  |                  |                  |                  |                  |
| 01-01-416-6510                             | OFFICE SUPPLIES                 | 5,370            | 2,232            | 2,900            | 1,502            | 1,638            | 2,600            |
|                                            | STATIONARY                      | 200              |                  |                  |                  |                  |                  |
|                                            | TONER/INK                       | 500              |                  |                  |                  |                  |                  |
|                                            | ANNUAL REPORTS                  | 800              |                  |                  |                  |                  |                  |
|                                            | PROMOTIONAL SUPPLIES            | 700              |                  |                  |                  |                  |                  |
|                                            | OTHER SUPPLIES                  | 400              |                  |                  |                  |                  |                  |
| 01-01-416-6530                             | FUEL/OIL                        | 2,153            | 1,715            | 2,600            | 1,336            | 1,458            | 2,000            |
| 01-01-416-8010                             | OPERATING CAPITAL               | -                | -                | -                | -                | -                | -                |
| 01-01-416-8020                             | INFRASTRUCTURE IMPROVEMENTS     | -                | -                | -                | -                | -                | -                |
| 01-01-416-9055                             | TAX SHARING                     | 613,458          | 601,710          | 598,802          | 275,861          | 468,000          | 528,802          |
|                                            | CJ WILSON MAZDA                 | 150,000          |                  |                  |                  |                  |                  |
|                                            | WESTFIELD FORD                  | 203,802          |                  |                  |                  |                  |                  |
|                                            | PHELAN DODGE                    | 175,000          |                  |                  |                  |                  |                  |
| <b>TOTAL GENERAL ADMINISTRATION</b>        |                                 | <b>3,077,354</b> | <b>3,435,374</b> | <b>3,166,473</b> | <b>1,770,378</b> | <b>3,157,268</b> | <b>3,220,398</b> |

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

| ACCT NUMBER              | ACCT DESCRIPTION              | 2015<br>ACTUAL | 2016<br>ACTUAL | 2017<br>BUDGET | 2017<br>FYTD   | 2017<br>FYE PROJ | 2018<br>BUDGET |
|--------------------------|-------------------------------|----------------|----------------|----------------|----------------|------------------|----------------|
| <b>IT SERVICES</b>       |                               |                |                |                |                |                  |                |
| 01-01-418-5120           | MAINTENANCE-EQUIPMENT         | 90             | -              | -              | -              | -                | -              |
| 01-01-418-5500           | CELLULAR/PAGERS               | -              | -              | -              | -              | -                | -              |
| 01-01-418-5680           | SOFTWARE LICENSES             | 21,757         | 34,139         | 27,000         | 20,463         | 22,323           | 27,500         |
|                          | 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     | 5,500          |                |                |                |                  |                |
| 01-01-418-5890           | CONTRACTUAL/CONSULTING        | 109,588        | 100,690        | 122,600        | 85,494         | 115,000          | 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            | 4,215          | 886            | 3,000          | 937            | 1,000            | 2,000          |
|                          | MISC COMPUTER SUPPLIES        | 2,000          |                |                |                |                  |                |
| 01-01-418-6525           | SOFTWARE                      | 2,509          | 5,658          | 26,376         | -              | 10,000           | 15,400         |
|                          | ANTI VIRUS                    | 2,000          |                |                |                |                  |                |
|                          | WINDOWS SERVER 2012           | 3,000          |                |                |                |                  |                |
|                          | A DOBE PRO LICENSING          | 5,400          |                |                |                |                  |                |
|                          | SYMATEC                       | 5,000          |                |                |                |                  |                |
| 01-01-418-6526           | HARDWARE                      | 35,462         | 19,205         | 12,500         | 14,593         | 18,000           | 15,000         |
|                          | PC REPLACEMENTS - CITY HALL   | 10,000         |                |                |                |                  |                |
|                          | PRINTERS/SCANNERS/OTHER       | 5,000          |                |                |                |                  |                |
| 01-01-418-8010           | OPERATING CAPITAL             | -              | -              | -              | -              | -                | -              |
| <b>TOTAL IT SERVICES</b> |                               | <b>173,620</b> | <b>160,578</b> | <b>191,476</b> | <b>121,487</b> | <b>166,323</b>   | <b>182,500</b> |



**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 608 permits this year, an increase of 15% in the number of permits issued. Holly was promoted at the end of

the year. She now works in the Finance Department.

| <i>DESCRIPTION</i>              | <i>2016</i> | <i>2015</i>  |
|---------------------------------|-------------|--------------|
| <i># Permits Issued</i>         | 608         | 526          |
| <i>Value of Permits Issued</i>  | \$9,890,935 | \$15,241,203 |
| <i># Citations Issued</i>       | 153         | 216          |
| <i>Value of Fines Collected</i> | \$16,750    | \$10,783     |

**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.

**COMMUNITY DEVELOPMENT DEPARTMENT CONTINUED...**

**MAJOR ACCOMPLISHMENTS**

- Processed 608 permit applications (SG 3).
- Issued 153 citations for code violations in Fiscal Year 2017. Code enforcement efforts are ongoing, especially due to foreclosed properties (SG 3).
- Completed the annual street resurfacing program. The following streets were included in Fiscal Year 2017: Constance Lane from Joliet Road to Brainard Avenue, and street patching on Barton Road, Longview Drive, and 67<sup>th</sup> Street (SG 4A).
- The City negotiated a redevelopment agreement with Ettleson Hyundai to construct a new automobile dealership at 5301 S. LaGrange Road. This improvement will increase TIF increment (SG 3).
- The City welcomed the opening of Chick-fil-A in the spring of 2016, located in the City Center development (SG 3).
- The City welcomed the opening of Chipotle Mexican Grill in the fall of 2016, located at 5801 S. LaGrange Road (SG 3).



**INITIATIVES/GOALS FOR FISCAL 2018**

- Continue working with ownership and management of Andy's Frozen Custard to implement traffic control changes for the benefit of customers and residents (SG 1/3).
- Pursue Federal/State grants to in order to administer City-Wide infrastructure needs (SG 1/3B/5).
- Update and administer five-year Street Resurfacing Plan (SG 4A).
- Begin construction phase of ITEP Streetscape Project – 55<sup>th</sup> Street to Joliet Road (SG 3B).
- Administer next phase of ITEP Bike Path on Brainard Avenue from Joliet Rd to 55<sup>th</sup> St (SG 3B).
- Improve code enforcement efforts on neglected properties through vacancy property registration and other measures and to update code as necessary (SG 3).
- Continue to provide residents, businesses, and other stakeholders with accurate zoning and building information in a timely manner (SG 2/3).



# CITY OF COUNTRYSIDE 2018 ANNUAL BUDGET

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

| ACCT NUMBER                                 | ACCT DESCRIPTION               | 2015<br>ACTUAL   | 2016<br>ACTUAL   | 2017<br>BUDGET   | 2017<br>FYTD     | 2017<br>FYE PROJ | 2018<br>BUDGET   |
|---------------------------------------------|--------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>COMMUNITY DEVELOPMENT DEPT.</b>          |                                |                  |                  |                  |                  |                  |                  |
| 01-01-419-4210                              | SALARIES FULL-TIME             | 175,816          | 189,924          | 193,685          | 158,531          | 172,943          | 192,132          |
| 01-01-419-4215                              | SALARIES PART-TIME             | 3,944            | -                | -                | -                | -                | -                |
| 01-01-419-4217                              | OVERTIME                       | 1,790            | 164              | 2,106            | 70               | 76               | 1,492            |
| 01-01-419-4218                              | BUYBACKS & OTHER BENEFITS      | 1,019            | 2,059            | 4,470            | 1,374            | 1,499            | 2,357            |
| 01-01-419-4220                              | SOCIAL SECURITY TAX            | 11,052           | 11,673           | 12,416           | 9,510            | 10,374           | 12,151           |
| 01-01-419-4225                              | MEDICARE TAX                   | 2,585            | 2,730            | 2,904            | 2,237            | 2,441            | 2,842            |
| 01-01-419-4230                              | HEALTH INSURANCE               | 26,972           | 26,522           | 26,718           | 26,291           | 28,681           | 39,239           |
| 01-01-419-4235                              | OTHER INSURANCE                | 1,502            | 1,826            | 1,920            | 1,255            | 1,369            | 2,046            |
| 01-01-419-4250                              | EMPLOYEE ASSISTANCE PROGRAM    | 53               | 53               | 57               | 35               | 38               | -                |
| 01-01-419-4260                              | IMRF                           | 24,415           | 27,097           | 29,699           | 23,249           | 25,362           | 27,163           |
| 01-01-419-5120                              | MAINTENANCE-EQUIPMENT          | -                | -                | -                | -                | -                | -                |
| 01-01-419-5130                              | MAINTENANCE-MOTOR VEHICLES     | 500              | -                | 500              | -                | -                | 500              |
| FORD 500                                    | 500                            |                  |                  |                  |                  |                  |                  |
| 01-01-419-5320                              | ENGINEERING                    | 11,298           | 22,772           | 12,000           | 23,335           | 25,456           | 28,000           |
| REIMBURSABLE PLAN REVIEWS                   | 28,000                         |                  |                  |                  |                  |                  |                  |
| 01-01-419-5360                              | INSPECTION FEES                | 9,480            | 18,200           | 15,000           | 17,500           | 19,090           | 15,000           |
| CCDPH INSPECTION FEES                       | 15,000                         |                  |                  |                  |                  |                  |                  |
| 01-01-419-5370                              | DATA PROCESSING                | -                | -                | -                | -                | -                | -                |
| 01-01-419-5500                              | CELLULAR/PAGERS                | 219              | -                | -                | 5                | 5                | -                |
| 01-01-419-5610                              | CONFERENCE & TRAVEL            | 12               | 861              | -                | 22               | 24               | 1,000            |
| ILAPA - K CLARK                             | 1,000                          |                  |                  |                  |                  |                  |                  |
| 01-01-419-5630                              | TRAINING & MEETINGS            | 756              | 325              | 750              | 277              | 303              | 750              |
| 01-01-419-5650                              | SUBSCRIPTIONS                  | 714              | 779              | 779              | 584              | 779              | 2,712            |
| COSTAR                                      | 2,712                          |                  |                  |                  |                  |                  |                  |
| 01-01-419-5670                              | TUITION REIMBURSEMENT          | -                | 5,200            | 5,200            | 5,200            | 5,672            | -                |
| 01-01-419-5690                              | MEMBERSHIPS & LICENSES         | 338              | 369              | 369              | 381              | 381              | 375              |
| APA - K CLARK                               | 375                            |                  |                  |                  |                  |                  |                  |
| 01-01-419-5810                              | LEGAL NOTICE/NEWS PUBLICATIONS | -                | -                | -                | -                | -                | -                |
| 01-01-419-5880                              | REIMBURSABLE EXPENSES          | -                | -                | -                | -                | -                | -                |
| 01-01-419-5890                              | CONTRACTUAL/CONSULTING SERV    | 224,094          | 240,624          | 225,000          | 245,037          | 267,313          | 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                | 3,161            | 1,203            | 4,000            | 1,786            | 1,949            | 3,000            |
| MISC OFFICE SUPPLIES                        | 3,000                          |                  |                  |                  |                  |                  |                  |
| 01-01-419-6520                              | OPERATING SUPPLIES             | 1,824            | 5,201            | 1,500            | 1,645            | 1,795            | 1,500            |
| SIDEWELL COOK COUNTY ATLAS                  | 500                            |                  |                  |                  |                  |                  |                  |
| INK/PAPER/TONER                             | 500                            |                  |                  |                  |                  |                  |                  |
| INSPECTION/PERMIT FORMS                     | 500                            |                  |                  |                  |                  |                  |                  |
| 01-01-419-6530                              | FUEL/OIL                       | 122              | 32               | 200              | -                | -                | -                |
| 01-01-419-8010                              | OPERATING CAPITAL              | -                | -                | -                | -                | -                | -                |
| <b>TOTAL COMMUNITY DEVELOPMENT DEPT</b>     |                                | <b>501,665</b>   | <b>557,614</b>   | <b>539,273</b>   | <b>518,324</b>   | <b>565,550</b>   | <b>557,259</b>   |
| <b>TOTAL LEGISLATION AND ADMINISTRATION</b> |                                | <b>4,499,027</b> | <b>4,849,198</b> | <b>4,595,824</b> | <b>3,016,283</b> | <b>4,587,471</b> | <b>4,700,908</b> |

**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 2,557 administrative telephone calls and handled over 1,900 window assists during the course of weekend and evening shifts in 2016.



**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 2016, Patrol Officers responded to 6,408 total calls for service regarding criminal offenses, traffic crashes, alarm activations, disturbances, traffic complaints, and other miscellaneous events.



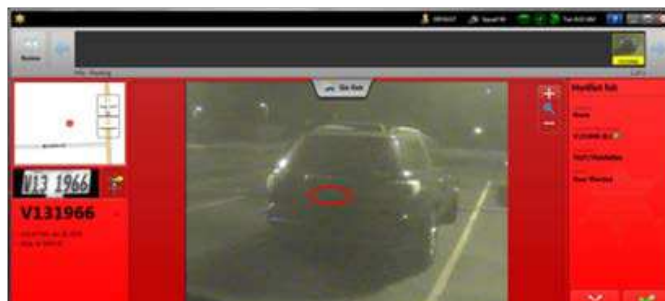
In July 2015 the Countryside Police Department implemented a 12-hour shift patrol schedule, which replaced the existing 8-hour shift patrol schedule. Under the new schedule there is a 6AM to 6PM shift and a 6PM to 6AM shift, which are both supplemented by a "power car" shift from 2PM to 2AM. Each shift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

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

**POLICE DEPARTMENT CONTINUED...**

**MAJOR ACCOMPLISHMENTS**

- Handled 6,408 calls for service, issued 3,990 traffic citations, issued 784 local ordinance citations, and made 338 total arrests (SG 2).
- Introduced service observation cards to notify residents/businesses of a safety conditions (SG 1).
- Participation in HIDTA program generated over \$53K in forfeited funds from investigations (SG 5).
- Upgraded city wide camera system and expanded presence to the Flagg Creek Golf Course (SG 1).
- Hosted 5<sup>th</sup> annual Citizen's Police Academy (SG 1).
- Partnered with local retail store 5 below to collect and distribute school supplies for Ideal School students (SG 1).
- Participated in the 4<sup>th</sup> annual shop with a cop program where local needy children receive donated presents, clothes and other supplies (SG 1).
- Conducted 7 special enforcement details, issued 225 traffic citations, made 1 DUI arrest and 2 narcotics arrests (SG 2).
- Conducted 3 rounds of tobacco compliance checks and ALL businesses where found to be in compliance (SG 2).
- Out of 108 assigned criminal investigations, 52 were cleared/closed, 38 were suspended due to lack of evidence only 18 remain under investigation (SG 1).
- Implemented new neighborhood watch program (SG 1).
- Changed Collection agencies to enhance efficiency and generate more revenue (SG 2).



**INITIATIVES/GOALS FOR FISCAL 2018**

- Expand City-wide camera network to local businesses (SG 1/3).
- Continue to expand Neighborhood Watch program to several more areas of the city.
- Implement Junior Citizens Police Academy program (SG 1).
- Upgrade in car cameras and back end software (SG 2/4).
- Install communication tower at the site of the new City Hall/Police Station to enhance public safety communication capabilities. This installation is as low to no cost to the City and has the potential to generate additional revenue for the City (SG 2).
- Hire new officer to fill vacancy left due to retirement (SG 5).
- Update SWCD Computer-aided Dispatch / Records Management system at no cost to the city. This will improve statistical reporting and increase officer efficiency (SG 2/5).



# CITY OF COUNTRYSIDE 2018 ANNUAL BUDGET

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

| ACCT NUMBER              | ACCT DESCRIPTION             | 2015<br>ACTUAL | 2016<br>ACTUAL | 2017<br>BUDGET | 2017<br>FYTD | 2017<br>FYE PROJ | 2018<br>BUDGET |
|--------------------------|------------------------------|----------------|----------------|----------------|--------------|------------------|----------------|
| <b>POLICE DEPARTMENT</b> |                              |                |                |                |              |                  |                |
| 01-02-421-4210           | SALARIES FULL-TIME           | 2,200,035      | 2,271,722      | 2,363,437      | 2,144,849    | 2,339,835        | 2,417,065      |
| 01-02-421-4215           | SALARIES PART-TIME           | 95,727         | 104,903        | 129,804        | 105,397      | 114,979          | 145,132        |
| 01-02-421-4217           | OVERTIME                     | 128,886        | 105,576        | 114,000        | 89,333       | 100,000          | 118,569        |
|                          | OVERTIME EXCLUDING HOLIDAY   | 55,558         |                |                |              |                  |                |
|                          | HOLIDAY OVERTIME             | 63,011         |                |                |              |                  |                |
| 01-02-421-4218           | BUYBACKS & OTHER BENEFITS    | 131,228        | 287,425        | 152,381        | 144,417      | 152,381          | 173,127        |
|                          | SICK BUYBACK                 | 22,259         |                |                |              |                  |                |
|                          | HOLIDAY PAY                  | 69,565         |                |                |              |                  |                |
|                          | VACATION BUYBACK             | 32,130         |                |                |              |                  |                |
|                          | COMP BUYBACK                 | 38,223         |                |                |              |                  |                |
|                          | ANNUAL LONGEVITY             | 2,550          |                |                |              |                  |                |
|                          | SPECIALTY PAY                | 8,400          |                |                |              |                  |                |
| 01-02-421-4220           | SOCIAL SECURITY TAX          | 151,169        | 167,735        | 169,819        | 151,334      | 165,092          | 175,664        |
| 01-02-421-4225           | MEDICARE TAX                 | 36,407         | 39,618         | 39,716         | 35,513       | 38,742           | 41,083         |
| 01-02-421-4230           | HEALTH INSURANCE             | 367,525        | 364,311        | 360,966        | 337,270      | 367,931          | 368,880        |
| 01-02-421-4235           | OTHER INSURANCE              | 17,680         | 18,442         | 20,147         | 16,545       | 18,049           | 21,473         |
| 01-02-421-4250           | EMPLOYEE ASSISTANCE PROGRAM  | 475            | 475            | 600            | 475          | 518              | -              |
| 01-02-421-4260           | IMRF                         | 33,382         | 34,013         | 37,770         | 33,108       | 36,118           | 37,265         |
| 01-02-421-4270           | EMPLOYEE PHYSICALS           | 1,167          | 1,903          | 1,000          | 958          | 1,045            | 1,500          |
| 01-02-421-4290           | UNIFORM ALLOWANCE            | 21,377         | 24,256         | 25,200         | 12,474       | 13,608           | 25,000         |
|                          | PATROL LEATHER ALLOWANCE     | 4,800          |                |                |              |                  |                |
|                          | UNIFORM REPLACEMENT          | 19,000         |                |                |              |                  |                |
|                          | DETECTIVE UNIFORM ALLOWANCE  | 1,200          |                |                |              |                  |                |
| 01-02-421-5110           | MAINTENANCE-BUILDING         | -              | -              | -              | -            | -                | -              |
| 01-02-421-5120           | MAINTENANCE-EQUIPMENT        | 11,292         | 4,069          | 9,750          | 4,208        | 4,590            | 13,850         |
|                          | PORT-MOBILE RADIO REPAIRS    | 500            |                |                |              |                  |                |
|                          | CITY CAMERA SYSTEM           | 5,000          |                |                |              |                  |                |
|                          | RADAR REPAIRS/CALIBRATION    | 500            |                |                |              |                  |                |
|                          | FOSTER AND SONS (FIRE EXT)   | 900            |                |                |              |                  |                |
|                          | ALPR REPAIR                  | 1,000          |                |                |              |                  |                |
|                          | BIKE REPAIRS                 | 450            |                |                |              |                  |                |
|                          | TASERS                       | 3,000          |                |                |              |                  |                |
|                          | COTG COPY CHARGES            | 2,500          |                |                |              |                  |                |
| 01-02-421-5130           | MAINTENANCE-MOTOR VEHICLE    | 11,512         | 17,699         | 18,000         | 16,611       | 18,121           | 20,600         |
|                          | CAR WASH/DETAILING           | 1,000          |                |                |              |                  |                |
|                          | FORD - SQUADS                | 15,000         |                |                |              |                  |                |
|                          | TIRES - SQUADS               | 4,000          |                |                |              |                  |                |
|                          | FIRST AID KITS (SQUADS)      | 600            |                |                |              |                  |                |
| 01-02-421-5340           | LABOR NEGOTIATION            | 175,856        | 483,460        | 150,000        | 230,419      | 330,419          | 159,300        |
| 01-02-421-5500           | CELLULAR/PAGERS              | 5,289          | 3,120          | 5,500          | 2,982        | 3,254            | 5,500          |
| 01-02-421-5610           | CONFERENCE & TRAVEL          | 770            | 1,449          | 500            | 831          | 906              | 5,700          |
|                          | ILEAS                        | 500            |                |                |              |                  |                |
|                          | IL JUVENILE ASSOC CONFERENCE | 800            |                |                |              |                  |                |
|                          | FBINA                        | 2,200          |                |                |              |                  |                |
|                          | IACP                         | 2,200          |                |                |              |                  |                |

THE POLICE DEPARTMENT IS CONTINUED ON THE FOLLOWING PAGE



# CITY OF COUNTRYSIDE 2018 ANNUAL BUDGET

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

| ACCT NUMBER              | ACCT DESCRIPTION             | 2015<br>ACTUAL | 2016<br>ACTUAL | 2017<br>BUDGET | 2017<br>FYTD | 2017<br>FYE PROJ | 2018<br>BUDGET |
|--------------------------|------------------------------|----------------|----------------|----------------|--------------|------------------|----------------|
| <b>POLICE DEPARTMENT</b> |                              |                |                |                |              |                  |                |
| 01-02-421-4210           | SALARIES FULL-TIME           | 2,200,035      | 2,271,722      | 2,363,437      | 2,144,849    | 2,339,835        | 2,417,065      |
| 01-02-421-4215           | SALARIES PART-TIME           | 95,727         | 104,903        | 129,804        | 105,397      | 114,979          | 145,132        |
| 01-02-421-4217           | OVERTIME                     | 128,886        | 105,576        | 114,000        | 89,333       | 100,000          | 118,569        |
|                          | OVERTIME EXCLUDING HOLIDAY   | 55,558         |                |                |              |                  |                |
|                          | HOLIDAY OVERTIME             | 63,011         |                |                |              |                  |                |
| 01-02-421-4218           | BUYBACKS & OTHER BENEFITS    | 131,228        | 287,425        | 152,381        | 144,417      | 152,381          | 173,127        |
|                          | SICK BUYBACK                 | 22,259         |                |                |              |                  |                |
|                          | HOLIDAY PAY                  | 69,565         |                |                |              |                  |                |
|                          | VACATION BUYBACK             | 32,130         |                |                |              |                  |                |
|                          | COMP BUYBACK                 | 38,223         |                |                |              |                  |                |
|                          | ANNUAL LONGEVITY             | 2,550          |                |                |              |                  |                |
|                          | SPECIALTY PAY                | 8,400          |                |                |              |                  |                |
| 01-02-421-4220           | SOCIAL SECURITY TAX          | 151,169        | 167,735        | 169,819        | 151,334      | 165,092          | 175,664        |
| 01-02-421-4225           | MEDICARE TAX                 | 36,407         | 39,618         | 39,716         | 35,513       | 38,742           | 41,083         |
| 01-02-421-4230           | HEALTH INSURANCE             | 367,525        | 364,311        | 360,966        | 337,270      | 367,931          | 368,880        |
| 01-02-421-4235           | OTHER INSURANCE              | 17,680         | 18,442         | 20,147         | 16,545       | 18,049           | 21,473         |
| 01-02-421-4250           | EMPLOYEE ASSISTANCE PROGRAM  | 475            | 475            | 600            | 475          | 518              | -              |
| 01-02-421-4260           | IMRF                         | 33,382         | 34,013         | 37,770         | 33,108       | 36,118           | 37,265         |
| 01-02-421-4270           | EMPLOYEE PHYSICALS           | 1,167          | 1,903          | 1,000          | 958          | 1,045            | 1,500          |
| 01-02-421-4290           | UNIFORM ALLOWANCE            | 21,377         | 24,256         | 25,200         | 12,474       | 13,608           | 25,000         |
|                          | PATROL LEATHER ALLOWANCE     | 4,800          |                |                |              |                  |                |
|                          | UNIFORM REPLACEMENT          | 19,000         |                |                |              |                  |                |
|                          | DETECTIVE UNIFORM ALLOWANCE  | 1,200          |                |                |              |                  |                |
| 01-02-421-5110           | MAINTENANCE-BUILDING         | -              | -              | -              | -            | -                | -              |
| 01-02-421-5120           | MAINTENANCE-EQUIPMENT        | 11,292         | 4,069          | 9,750          | 4,208        | 4,590            | 13,850         |
|                          | PORT-MOBILE RADIO REPAIRS    | 500            |                |                |              |                  |                |
|                          | CITY CAMERA SYSTEM           | 5,000          |                |                |              |                  |                |
|                          | RADAR REPAIRS/CALIBRATION    | 500            |                |                |              |                  |                |
|                          | FOSTER AND SONS (FIRE EXT)   | 900            |                |                |              |                  |                |
|                          | ALPR REPAIR                  | 1,000          |                |                |              |                  |                |
|                          | BIKE REPAIRS                 | 450            |                |                |              |                  |                |
|                          | TASERS                       | 3,000          |                |                |              |                  |                |
|                          | COTG COPY CHARGES            | 2,500          |                |                |              |                  |                |
| 01-02-421-5130           | MAINTENANCE-MOTOR VEHICLE    | 11,512         | 17,699         | 18,000         | 16,611       | 18,121           | 20,600         |
|                          | CAR WASH/DETAILING           | 1,000          |                |                |              |                  |                |
|                          | FORD - SQUADS                | 15,000         |                |                |              |                  |                |
|                          | TIRES - SQUADS               | 4,000          |                |                |              |                  |                |
|                          | FIRST AID KITS (SQUADS)      | 600            |                |                |              |                  |                |
| 01-02-421-5340           | LABOR NEGOTIATION            | 175,856        | 483,460        | 150,000        | 230,419      | 330,419          | 159,300        |
| 01-02-421-5500           | CELLULAR/PAGERS              | 5,289          | 3,120          | 5,500          | 2,982        | 3,254            | 5,500          |
| 01-02-421-5610           | CONFERENCE & TRAVEL          | 770            | 1,449          | 500            | 831          | 906              | 5,700          |
|                          | ILEAS                        | 500            |                |                |              |                  |                |
|                          | IL JUVENILE ASSOC CONFERENCE | 800            |                |                |              |                  |                |
|                          | FBINA                        | 2,200          |                |                |              |                  |                |
|                          | IACP                         | 2,200          |                |                |              |                  |                |

THE POLICE DEPARTMENT IS CONTINUED ON THE FOLLOWING PAGE



# CITY OF COUNTRYSIDE 2018 ANNUAL BUDGET

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

| ACCT NUMBER                           | ACCT DESCRIPTION               | 2015<br>ACTUAL | 2016<br>ACTUAL | 2017<br>BUDGET | 2017<br>FYTD | 2017<br>FYE PROJ | 2018<br>BUDGET |
|---------------------------------------|--------------------------------|----------------|----------------|----------------|--------------|------------------|----------------|
| <b>POLICE DEPARTMENT CONTINUED...</b> |                                |                |                |                |              |                  |                |
| 01-02-421-5630                        | TRAINING & MEETINGS            | 7,133          | 7,335          | 9,850          | 1,984        | 2,165            | 9,950          |
|                                       | 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                          | 300            |                |                |              |                  |                |
|                                       | FBI NA                         | 150            |                |                |              |                  |                |
|                                       | COURT SMART LAW ENF            | 1,200          |                |                |              |                  |                |
|                                       | HOMICIDE INVESTIGATION         | 400            |                |                |              |                  |                |
|                                       | IL LEAP                        | 200            |                |                |              |                  |                |
| 01-02-421-5650                        | SUBSCRIPTIONS                  | 4,396          | 3,067          | 4,750          | 2,913        | 3,178            | 6,050          |
|                                       | IL COMPILED STATUTES           | 300            |                |                |              |                  |                |
|                                       | SUBURBAN LIFE                  | 50             |                |                |              |                  |                |
|                                       | DIGITAL RECORDS MGMT           | 100            |                |                |              |                  |                |
|                                       | DATA COM COMPLAINT SOFTWARE    | 1,500          |                |                |              |                  |                |
|                                       | LEXIS NEXIS                    | 1,800          |                |                |              |                  |                |
|                                       | EQUIFAX                        | 500            |                |                |              |                  |                |
|                                       | LEADSONLINE                    | 1,800          |                |                |              |                  |                |
| 01-02-421-5670                        | TUITION REIMBURSEMENT          | 1,521          | 760            | 18,201         | 6,363        | 6,941            | 15,600         |
|                                       | EMPLOYEE #1 (ST)               | 5,200          |                |                |              |                  |                |
|                                       | EMPLOYEE #2 (NO)               | 2,600          |                |                |              |                  |                |
|                                       | EMPLOYEE #3 (KA)               | 2,600          |                |                |              |                  |                |
|                                       | EMPLOYEE #4 (BL)               | 5,200          |                |                |              |                  |                |
| 01-02-421-5690                        | MEMBERSHIPS & LICENSES         | 3,040          | 3,925          | 4,000          | 2,025        | 2,209            | 4,000          |
|                                       | FIFTH DIST RAPID RESPONSE      | 1,000          |                |                |              |                  |                |
|                                       | WEST SUBURBAN JUV ASSOC        | 75             |                |                |              |                  |                |
|                                       | IL JUVENILE ASSOC              | 90             |                |                |              |                  |                |
|                                       | IL ASSOC CHIEFS OF POLICE      | 200            |                |                |              |                  |                |
|                                       | WEST SUBURBAN CHIEFS OF POLICE | 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            |                |                |              |                  |                |

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

| ACCT NUMBER                           | ACCT DESCRIPTION              | 2015<br>ACTUAL   | 2016<br>ACTUAL   | 2017<br>BUDGET   | 2017<br>FYTD     | 2017<br>FYE PROJ | 2018<br>BUDGET   |
|---------------------------------------|-------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>POLICE DEPARTMENT CONTINUED...</b> |                               |                  |                  |                  |                  |                  |                  |
| 01-02-421-5810                        | LEGAL NOTICE/NEWS PUBLICATION | 57               | -                | -                | -                | -                | -                |
| 01-02-421-5890                        | CONTRACTUAL/CONSULTING SERV   | 12,079           | 10,570           | 15,615           | 10,125           | 11,045           | 12,210           |
|                                       | FULTON - TORNADO ALARM MAINT  | 850              |                  |                  |                  |                  |                  |
|                                       | ANIMAL PICKUP                 | 1,000            |                  |                  |                  |                  |                  |
|                                       | COTG COPIER LEASE (9MO LEFT)  | 4,375            |                  |                  |                  |                  |                  |
|                                       | TRAK CRITICAL REACH           | 285              |                  |                  |                  |                  |                  |
|                                       | DOA TRANSPORT                 | 1,500            |                  |                  |                  |                  |                  |
|                                       | ALL TRAFFIC SOLUTIONS         | 1,500            |                  |                  |                  |                  |                  |
|                                       | SHRED IT SERVICES             | 2,700            |                  |                  |                  |                  |                  |
| 01-02-421-6510                        | OFFICE SUPPLIES               | 4,456            | 5,025            | 6,000            | 2,577            | 2,811            | 5,000            |
| 01-02-421-6520                        | OPERATING SUPPLIES            | 12,348           | 14,385           | 15,195           | 10,486           | 11,439           | 14,552           |
|                                       | TICKET BOOK/LETTERHEAD        | 4,057            |                  |                  |                  |                  |                  |
|                                       | AUTOMOTIVE                    | 1,000            |                  |                  |                  |                  |                  |
|                                       | FIRST AID KITS (SQUADS)       | 1,200            |                  |                  |                  |                  |                  |
|                                       | BIOSAFE (GLOVES/BIOHAZARD)    | 400              |                  |                  |                  |                  |                  |
|                                       | JEWEL (SUPPLIES)              | 400              |                  |                  |                  |                  |                  |
|                                       | PRISONER'S MEALS              | 1,200            |                  |                  |                  |                  |                  |
|                                       | MEDICAL DISPOSAL              | 500              |                  |                  |                  |                  |                  |
|                                       | RADIO EQUIPMENT               | 500              |                  |                  |                  |                  |                  |
|                                       | POLICE COMPOSITE SKETCH       | 300              |                  |                  |                  |                  |                  |
|                                       | SAMS CLUB (SUPPLIES)          | 1,400            |                  |                  |                  |                  |                  |
|                                       | AED MAINTENANCE               | 700              |                  |                  |                  |                  |                  |
|                                       | C.P.A. SUPPLIES               | 500              |                  |                  |                  |                  |                  |
|                                       | BACKGROUND/FINGERPRINTING     | 1,000            |                  |                  |                  |                  |                  |
|                                       | NEW AED                       | 1,395            |                  |                  |                  |                  |                  |
| 01-02-421-6530                        | FUEL/OIL                      | 60,640           | 43,092           | 60,000           | 38,427           | 41,920           | 50,000           |
| 01-02-421-6540                        | DUI EQUIPMENT                 | -                | 6,875            | -                | -                | -                | -                |
| 01-02-421-8010                        | OPERATING CAPITAL             | -                | -                | 1,800            | -                | -                | -                |
| 01-02-421-9070                        | GRANT EXPENDITURES            | 354              | 544              | -                | 435              | 475              | -                |
| 01-02-421-9080                        | ADJUDICATION COSTS            | -                | -                | -                | -                | -                | -                |
| <b>TOTAL POLICE DEPARTMENT</b>        |                               | <b>3,495,801</b> | <b>4,025,756</b> | <b>3,734,001</b> | <b>3,402,059</b> | <b>3,787,771</b> | <b>3,847,070</b> |



**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 230 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.

| DESCRIPTION                    | 2016     | 2015     |
|--------------------------------|----------|----------|
| # Snow plowing trips           | 17       | 22       |
| Tons of salt                   | 685      | 710      |
| # Public properties maintained | 101      | 103      |
| Truckloads of brush            | 114      | 108      |
| Tons of leaves                 | 218      | 203      |
| Amount of dump charges         | \$10,582 | \$10,198 |
| Cost spring clean-up           | \$9,894  | \$10,926 |
| # DOL drug tests               | 10       | 9        |



**PUBLIC WORKS DEPARTMENT CONTINUED...**

**MAJOR ACCOMPLISHMENTS**

- No accidents or workers' compensation claims in calendar year 2016 (SG 2).
- Picked up and disposed of 114 truckloads of brush (SG 1C).
- Picked up and disposed of 218 tons of leaves SG 1C).
- Snow plowed 230 driveway aprons for senior citizens (SG 1).
- Planted 35 parkway trees (SG 1).
- Cleaned up debris from 3 major wind events (SG 1).
- Reconstructed Constance Land from Joliet Road to Brainard Avenue (SG 4).
- Patched Barton Road, Longview Drive, and 67<sup>th</sup> Street (SG 4).
- Repaired 28 parkways during summer for sinking damage and trip hazards (SG 1/4).
- Replaced baseball field backstop at City Park (SG 1/4).
- Set up for the CBA carnival, the Summer Concert Series, and the St. Patrick's day Parade (SG 1).
- Removed silt from drainage ditch behind Ideal School to prevent flooding (SG 4).
- Purchased new leaf machine and 1-ton dump truck (SG 4).

**INITIATIVES/GOALS FOR FISCAL 2018**

- Monitor and assisted city engineer in building new streetscape project on Lagrange Rd (SG 3B).
- Replace wood chips at Countryside Park and Brancato Park SG 4).
- Repave Catherine Ave, 67<sup>th</sup> St, Alleys off of Lagrange Rd and Plainfield Rd (SG 4A)
- Replace Water Main on Catherine Ave (Water Division) (SG 4).
- Put in new drainage on Constance Ln. and Madison Ave to help residents with flooding (SG 1D).
- Set up the New Bike Race and Festival in Ward Two (SG 1E).
- Replace storm sewer catch basins that are sinking in various locations (SG 3/4).
- Replace all sidewalk squares in City that present trip hazards (SG 4).
- Continue to administer the 50/50 Tree Program in conjunction with the City Clerk's Office and participating vendors (SG 1A).
- 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 (SG 4A).





# CITY OF COUNTRYSIDE 2018 ANNUAL BUDGET

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

| ACCT NUMBER                    | ACCT DESCRIPTION                | 2015<br>ACTUAL | 2016<br>ACTUAL | 2017<br>BUDGET | 2017<br>FYTD | 2017<br>FYE PROJ | 2018<br>BUDGET |
|--------------------------------|---------------------------------|----------------|----------------|----------------|--------------|------------------|----------------|
| <b>PUBLIC WORKS DEPARTMENT</b> |                                 |                |                |                |              |                  |                |
| 01-03-431-4210                 | SALARIES FULL-TIME              | 602,610        | 626,778        | 660,210        | 597,927      | 652,284          | 662,780        |
| 01-03-431-4215                 | SALARIES PART-TIME              | 30,370         | 26,240         | 30,000         | 22,560       | 24,610           | 30,000         |
| 01-03-431-4217                 | OVERTIME                        | 43,793         | 29,594         | 38,723         | 26,503       | 28,912           | 38,834         |
| 01-03-431-4218                 | BUYBACKS & OTHER BENEFITS       | 56,242         | 9,312          | 10,145         | 10,251       | 10,251           | 59,955         |
|                                | ESSIG RETIREMENT - ACCRUED SICK |                |                |                |              |                  |                |
| 01-03-431-4219                 | PAGER ALLOWANCE                 | 34,213         | 35,244         | 32,850         | 33,410       | 36,447           | 32,850         |
| 01-03-431-4220                 | SOCIAL SECURITY TAX             | 46,470         | 44,323         | 47,860         | 42,139       | 45,970           | 51,114         |
| 01-03-431-4225                 | MEDICARE TAX                    | 10,868         | 10,366         | 11,193         | 9,855        | 10,751           | 11,954         |
| 01-03-431-4230                 | HEALTH INSURANCE                | 153,136        | 159,933        | 161,730        | 148,299      | 161,781          | 165,276        |
| 01-03-431-4235                 | OTHER INSURANCE                 | 7,231          | 7,881          | 8,115          | 6,842        | 7,464            | 8,647          |
| 01-03-431-4250                 | EMPLOYEE ASSISTANCE PROGRAM     | 176            | 176            | 190            | 176          | 192              | 176            |
| 01-03-431-4260                 | IMRF                            | 125,357        | 99,360         | 110,028        | 98,234       | 107,164          | 110,107        |
| 01-03-431-4270                 | EMPLOYEE PHYSICALS              | 1,458          | 1,101          | 1,600          | 859          | 938              | 1,500          |
|                                | RANDOM DOT                      | 1,000          |                |                |              |                  |                |
|                                | SEASONAL HELP                   | 500            |                |                |              |                  |                |
| 01-03-431-4290                 | UNIFORM ALLOWANCE               | 7,014          | 7,630          | 7,678          | 6,490        | 7,080            | 7,630          |
|                                | 10 EMPLOYEES WKLY RENTAL        | 5,730          |                |                |              |                  |                |
|                                | BOOTS                           | 1,400          |                |                |              |                  |                |
|                                | SAFETY T SHIRTS                 | 500            |                |                |              |                  |                |
| 01-03-431-5110                 | MAINTENANCE- BUILDING           | 47,333         | 53,406         | 47,000         | 41,192       | 44,936           | 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           | 22,822         | 15,578         | 20,000         | 22,659       | 24,719           | 20,000         |
| 01-03-431-5125                 | MAINTENANCE-INFRASTRUCTURE      | 93,970         | 59,514         | 53,548         | 58,694       | 64,030           | 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      | 17,536         | 15,078         | 15,000         | 12,408       | 13,536           | 15,000         |
| 01-03-431-5500                 | CELLULAR/PAGERS                 | 807            | 1,824          | 1,200          | 1,350        | 1,473            | 1,200          |
|                                | DPW PAGERS                      | 160            |                |                |              |                  |                |
|                                | NEXTEL PHONES                   | 1,040          |                |                |              |                  |                |
| 01-03-431-5610                 | CONFERENCE & TRAVEL             | -              | -              | -              | -            | -                | -              |
| 01-03-431-5630                 | TRAINING & MEETINGS             | 265            | -              | 500            | 335          | 365              | 500            |
| 01-03-431-5690                 | MEMBERSHIPS & LICENSES          | 242            | 244            | 1,000          | 376          | 410              | 1,000          |
|                                | APWA MEMBERSHIPS                | 260            |                |                |              |                  |                |
|                                | CDL REIMBURSEMENTS              | 240            |                |                |              |                  |                |
|                                | VARIOUS                         | 500            |                |                |              |                  |                |

THE PUBLIC WORKS DEPARTMENT IS CONTINUED ON THE FOLLOWING PAGE



# CITY OF COUNTRYSIDE 2018 ANNUAL BUDGET

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

| ACCT NUMBER                                 | ACCT DESCRIPTION                | 2015<br>ACTUAL   | 2016<br>ACTUAL   | 2017<br>BUDGET   | 2017<br>FYTD     | 2017<br>FYE PROJ | 2018<br>BUDGET   |
|---------------------------------------------|---------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>PUBLIC WORKS DEPARTMENT CONTINUED...</b> |                                 |                  |                  |                  |                  |                  |                  |
| 01-03-431-5890                              | CONTRACTUAL/CONSULTING SERV     | 196,121          | 244,264          | 194,650          | 198,078          | 216,085          | 139,650          |
|                                             | 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                 | -                |                  |                  |                  |                  |                  |
| 01-03-431-5891                              | 50/50 TREE PROGRAM              | -                | -                | -                | -                | -                | 40,000           |
| 01-03-431-6510                              | OFFICE SUPPLIES                 | 1,951            | 1,272            | 1,000            | 959              | 1,046            | 1,000            |
| 01-03-431-6520                              | OPERATING SUPPLIES              | 154,094          | 126,328          | 115,400          | 114,534          | 124,947          | 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                           | 850              |                  |                  |                  |                  |                  |
|                                             | COLD PATCH                      | 2,000            |                  |                  |                  |                  |                  |
|                                             | ACETYLENE/OXYGEN                | 500              |                  |                  |                  |                  |                  |
|                                             | STORM SEWER SUPPLIES            | 600              |                  |                  |                  |                  |                  |
|                                             | GROUNDS MAINT                   | 30,000           |                  |                  |                  |                  |                  |
| 01-03-431-6530                              | FUEL/OIL                        | 33,810           | 21,457           | 31,000           | 24,099           | 26,290           | 31,000           |
|                                             | DIESEL                          | 27,500           |                  |                  |                  |                  |                  |
|                                             | GAS                             | 1,500            |                  |                  |                  |                  |                  |
|                                             | OIL                             | 2,000            |                  |                  |                  |                  |                  |
| 01-03-431-6550                              | SAFETY EQUIPMENT                | 1,076            | 991              | 1,150            | 969              | 1,057            | 1,150            |
| <b>TOTAL PUBLIC WORKS DEPARTMENT</b>        |                                 | <b>1,688,968</b> | <b>1,597,894</b> | <b>1,601,770</b> | <b>1,479,198</b> | <b>1,612,738</b> | <b>1,647,271</b> |



# CITY OF COUNTRYSIDE 2018 ANNUAL BUDGET

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

| ACCT NUMBER                                                                                                                 | ACCT DESCRIPTION                  | 2015<br>ACTUAL    | 2016<br>ACTUAL    | 2017<br>BUDGET    | 2017<br>FYTD      | 2017<br>FYE PROJ  | 2018<br>BUDGET    |
|-----------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>E.S.D.A. DEPARTMENT</b>                                                                                                  |                                   |                   |                   |                   |                   |                   |                   |
| 01-06-461-4215                                                                                                              | SALARIES PART-TIME                | 8,842             | 3,810             | -                 | 120               | 130               | -                 |
| 01-06-461-4220                                                                                                              | SOCIAL SECURITY TAX               | 548               | 378               | -                 | 7                 | 8                 | -                 |
| 01-06-461-4225                                                                                                              | MEDICARE TAX                      | 128               | 88                | -                 | 1                 | 1                 | -                 |
| 01-06-461-4230                                                                                                              | HEALTH INSURANCE                  | -                 | -                 | -                 | -                 | -                 | -                 |
| 01-06-461-4260                                                                                                              | IMRF                              | 44                | -                 | -                 | -                 | -                 | -                 |
| 01-06-461-4290                                                                                                              | UNIFORM ALLOWANCE                 | -                 | -                 | -                 | -                 | -                 | -                 |
| 01-06-461-5110                                                                                                              | MAINTENANCE-BUILDING              | 94                | 100               | -                 | -                 | -                 | -                 |
| 01-06-461-5120                                                                                                              | MAINTENANCE-EQUIPMENT             | 1,529             | 26                | -                 | -                 | -                 | -                 |
| 01-06-461-5130                                                                                                              | MAINTENANCE-MOTOR VEHICLES        | 1,872             | 104               | -                 | -                 | -                 | -                 |
| 01-06-461-5500                                                                                                              | CELLULAR/PAGERS                   | 1,523             | 872               | -                 | 99                | 108               | -                 |
| 01-06-461-5610                                                                                                              | CONFERENCE & TRAVEL               | -                 | -                 | -                 | -                 | -                 | -                 |
| 01-06-461-5630                                                                                                              | TRAINING & MEETINGS               | -                 | 45                | -                 | -                 | -                 | -                 |
| 01-06-461-5700                                                                                                              | TELEPHONE                         | 3,469             | 4,480             | -                 | -                 | -                 | -                 |
|                                                                                                                             | FIRE ALARM CIRCUIT (DPW 5890)     | -                 | -                 | -                 | -                 | -                 | -                 |
| 01-06-461-5890                                                                                                              | CONTRACTUAL/CONSULTING SERV       | 513               | 1,348             | -                 | -                 | -                 | -                 |
|                                                                                                                             | BRAINIFF TORNADO SIREN (PD 5890)  | -                 | -                 | -                 | -                 | -                 | -                 |
|                                                                                                                             | FOSTER & SONS FIRE EXT (DPW 5890) | -                 | -                 | -                 | -                 | -                 | -                 |
|                                                                                                                             | QTRLY ALARM TESTING (DPW 5890)    | -                 | -                 | -                 | -                 | -                 | -                 |
| 01-06-461-6510                                                                                                              | OFFICE SUPPLIES                   | -                 | -                 | -                 | -                 | -                 | -                 |
| 01-06-461-6520                                                                                                              | OPERATING SUPPLIES                | -                 | -                 | -                 | -                 | -                 | -                 |
| 01-06-461-6530                                                                                                              | FUEL/OIL                          | 471               | 251               | -                 | -                 | -                 | -                 |
| 01-06-461-8010                                                                                                              | OPERATING CAPITAL                 | -                 | -                 | -                 | -                 | -                 | -                 |
| <b>TOTAL E.S.D.A. DEPARTMENT</b>                                                                                            |                                   | <b>19,033</b>     | <b>11,500</b>     | <b>-</b>          | <b>227</b>        | <b>247</b>        | <b>-</b>          |
| <b>EMERGENCY TELEPHONE SYSTEM DEPARTMENT*</b>                                                                               |                                   |                   |                   |                   |                   |                   |                   |
| 01-07-426-5120                                                                                                              | MAINTENANCE EQUIPMENT             | -                 | -                 | -                 | -                 | -                 | 5,000             |
|                                                                                                                             | MAINTENANCE EQUIP                 | 5,000             | -                 | -                 | -                 | -                 | -                 |
| 01-07-426-5680                                                                                                              | SOFTWARE MAINT/LICENSES           | -                 | -                 | -                 | -                 | -                 | 5,420             |
|                                                                                                                             | REVERSE 911                       | 5,420             | -                 | -                 | -                 | -                 | -                 |
| 01-07-426-5700                                                                                                              | TELEPHONE                         | -                 | -                 | -                 | -                 | -                 | 10,000            |
| 01-07-426-5890                                                                                                              | CONTRACTUAL SERVICES              | -                 | -                 | -                 | -                 | -                 | 315,500           |
|                                                                                                                             | WEATHERTAP                        | 100               | -                 | -                 | -                 | -                 | -                 |
|                                                                                                                             | COOK COUNTY RADIO                 | 2,000             | -                 | -                 | -                 | -                 | -                 |
|                                                                                                                             | VERIZON - AIRCARDS ONLY           | 2,400             | -                 | -                 | -                 | -                 | -                 |
|                                                                                                                             | SWCD PER OFFICER FEE              | 307,500           | -                 | -                 | -                 | -                 | -                 |
|                                                                                                                             | DATA LINE                         | 3,500             | -                 | -                 | -                 | -                 | -                 |
| 01-07-426-8010                                                                                                              | OPERATING CAPITAL                 | -                 | -                 | -                 | -                 | -                 | -                 |
| <b>TOTAL EMERGENCY TELPHONE SYSTEM DEPARTMENT</b>                                                                           |                                   | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>335,920</b>    |
| <b>*ETSB SPECIAL REV FUND TO BE DISSOLVED AS OF FYE 2017--ALL RELATED EXPENSES WILL NOW BE RECORDED IN THE GENERAL FUND</b> |                                   |                   |                   |                   |                   |                   |                   |
| <b>TOTAL GENERAL FUND EXPENSES</b>                                                                                          |                                   | <b>9,702,829</b>  | <b>10,484,348</b> | <b>9,931,595</b>  | <b>7,897,767</b>  | <b>9,988,227</b>  | <b>10,531,169</b> |
| <b>TOTAL GF EXPENSES &amp; OTHER FINANCING USES</b>                                                                         |                                   | <b>29,958,638</b> | <b>12,038,788</b> | <b>12,309,323</b> | <b>10,603,051</b> | <b>12,833,511</b> | <b>12,524,384</b> |
| <b>GENERAL FUND SURPLUS/(DEFICIT)</b>                                                                                       |                                   | <b>557,042</b>    | <b>1,362,978</b>  | <b>-</b>          | <b>696,422</b>    | <b>32,994</b>     | <b>-</b>          |



# CITY OF COUNTRYSIDE 2018 ANNUAL BUDGET

## HOTEL/MOTEL FUND

| ACCT NUMBER | ACCT DESCRIPTION | 2015<br>ACTUAL | 2016<br>ACTUAL | 2017<br>BUDGET | 2017<br>FYTD | 2017<br>FYE PROJ | 2018<br>BUDGET |
|-------------|------------------|----------------|----------------|----------------|--------------|------------------|----------------|
|-------------|------------------|----------------|----------------|----------------|--------------|------------------|----------------|

### REVENUES:

#### TAXES

|                    |                   |                |                |                |                |                |                |
|--------------------|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 15-00-310-3110     | HOTEL/MOTEL TAXES | 347,381        | 363,799        | 368,119        | 321,254        | 372,247        | 374,927        |
| <b>TOTAL TAXES</b> |                   | <b>347,381</b> | <b>363,799</b> | <b>368,119</b> | <b>321,254</b> | <b>372,247</b> | <b>374,927</b> |

#### OTHER REVENUES

|                             |                        |                |               |               |               |               |               |
|-----------------------------|------------------------|----------------|---------------|---------------|---------------|---------------|---------------|
| 15-00-380-3810              | INTEREST INCOME        | 3,008          | 2,923         | 7,500         | 1,950         | 2,127         | 7,500         |
| 15-00-380-3840              | FESTIVAL REVENUE       | -              | -             | -             | -             | -             | -             |
| 15-00-380-3850              | SPONSORSHIP REVENUE    | 14,000         | 21,275        | 20,000        | 17,500        | 20,000        | 22,000        |
| 15-00-380-3855              | PARADE REVENUE         | -              | 12,295        | -             | 25,435        | 20,000        | 20,000        |
| 15-00-380-3880              | INVESTMENT GAIN (LOSS) | (18,440)       | -             | -             | -             | -             | -             |
| <b>TOTAL OTHER REVENUES</b> |                        | <b>(1,432)</b> | <b>36,493</b> | <b>27,500</b> | <b>44,885</b> | <b>42,127</b> | <b>49,500</b> |

|                                        |  |                |                |                |                |                |                |
|----------------------------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|
| <b>TOTAL HOTEL/MOTEL FUND REVENUES</b> |  | <b>345,949</b> | <b>400,292</b> | <b>395,619</b> | <b>366,139</b> | <b>414,374</b> | <b>424,427</b> |
|----------------------------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|

### EXPENDITURES:

#### PROFESSIONAL DEVELOPMENT

|                                       |                      |              |               |               |               |               |               |
|---------------------------------------|----------------------|--------------|---------------|---------------|---------------|---------------|---------------|
| 15-00-550-4215                        | SALARIES - PART TIME | -            | 2,284         | 3,000         | -             | -             | -             |
|                                       | ESDA CARNIVAL PATROL | -            | -             | -             | -             | -             | -             |
| 15-00-550-4217                        | OVERTIME             | 6,600        | 14,882        | 15,335        | 15,114        | 15,114        | 15,335        |
|                                       | CBA CARNIVAL PW      | 8,365        | -             | -             | -             | -             | -             |
|                                       | CBA CARNIVAL PD      | 6,970        | -             | -             | -             | -             | -             |
| <b>TOTAL PROFESSIONAL DEVELOPMENT</b> |                      | <b>6,600</b> | <b>17,166</b> | <b>18,335</b> | <b>15,114</b> | <b>15,114</b> | <b>15,335</b> |

#### CONTRACTUAL SERVICES

|                                   |                             |               |               |               |               |               |               |
|-----------------------------------|-----------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 15-00-600-5890                    | CONTRACTUAL/CONSULTING SVCS | -             | -             | -             | -             | -             | -             |
| 15-00-600-5900                    | ADVERTISING                 | 30,641        | 31,033        | 50,500        | 34,934        | 50,500        | 50,500        |
|                                   | NEWSPAPER ADVERTISING       | 5,500         | -             | -             | -             | -             | -             |
|                                   | MISC ADVERTISING            | 5,000         | -             | -             | -             | -             | -             |
|                                   | RADIO ADVERTISING           | 20,000        | -             | -             | -             | -             | -             |
|                                   | CBA BILLBOARDS              | 20,000        | -             | -             | -             | -             | -             |
| <b>TOTAL CONTRACTUAL SERVICES</b> |                             | <b>30,641</b> | <b>31,033</b> | <b>50,500</b> | <b>34,934</b> | <b>50,500</b> | <b>50,500</b> |

#### OTHER FINANCING USES

|                |                              |        |        |        |        |        |        |
|----------------|------------------------------|--------|--------|--------|--------|--------|--------|
| 15-00-950-6520 | OPERATING SUPPLIES           | -      | 401    | 500    | -      | -      | 500    |
|                | MISC SIGNS - EVENTS AT PARK  | 500    | -      | -      | -      | -      | -      |
| 15-00-950-9010 | FESTIVAL EXPENDITURES        | 6,354  | 9,213  | 6,700  | 6,472  | 6,700  | 6,700  |
|                | EVENT SIGNS                  | 2,200  | -      | -      | -      | -      | -      |
|                | PRINTING/POSTAGE - POSTCARDS | 4,500  | -      | -      | -      | -      | -      |
| 15-00-950-9015 | EASTER EGG HUNT              | 544    | 552    | 565    | 397    | 433    | 565    |
|                | EASTER BUNNY                 | 150    | -      | -      | -      | -      | -      |
|                | CANDY AND EGGS               | 415    | -      | -      | -      | -      | -      |
| 15-00-950-9020 | CONCERTS IN THE PARK         | 28,768 | 25,292 | 29,310 | 32,473 | 32,132 | 30,130 |
| 15-00-950-9021 | MOVIES IN THE PARK           | -      | -      | -      | -      | -      | -      |
| 15-00-950-9022 | HARVEST FESTIVAL             | -      | -      | -      | -      | -      | -      |
| 15-00-950-9023 | TREE LIGHTING CEREMONY       | -      | -      | -      | -      | -      | -      |

THE HOTEL/MOTEL FUND IS CONTINUED ON THE FOLLOWING PAGE

**HOTEL/MOTEL FUND CONTINUED...**

| ACCT NUMBER                              | ACCT DESCRIPTION             | 2015<br>ACTUAL | 2016<br>ACTUAL | 2017<br>BUDGET | 2017<br>FYTD     | 2017<br>FYE PROJ | 2018<br>BUDGET |
|------------------------------------------|------------------------------|----------------|----------------|----------------|------------------|------------------|----------------|
| <b>OTHER FINANCING USES CONTINUED...</b> |                              |                |                |                |                  |                  |                |
| 15-00-950-9024                           | CHILDREN'S HOLIDAY PARTY     | 5,415          | 9,650          | 6,275          | 9,965            | 9,298            | 6,025          |
|                                          | GIFT CERTIFICATES            | 1,500          |                |                |                  |                  |                |
|                                          | BIKE RAFFLE                  | 350            |                |                |                  |                  |                |
|                                          | RAFFLE TICKETS               | 80             |                |                |                  |                  |                |
|                                          | CANDY CANES                  | 20             |                |                |                  |                  |                |
|                                          | STOCKINGS                    | 2,300          |                |                |                  |                  |                |
|                                          | REFRESHMENTS                 | 175            |                |                |                  |                  |                |
|                                          | SANTA                        | 100            |                |                |                  |                  |                |
|                                          | ENTERTAINERS                 | 1,000          |                |                |                  |                  |                |
|                                          | RAFFLE GIFTS                 | 500            |                |                |                  |                  |                |
| 15-00-950-9030                           | PARADE EXPENSES              | -              | 12,308         | -              | 26,140           | 12,000           | 25,000         |
|                                          | ADVERTISING                  | 3,000          |                |                |                  |                  |                |
|                                          | MISCELLANEOUS EXPENSE        | 2,000          |                |                |                  |                  |                |
|                                          | DONATION                     | 20,000         |                |                |                  |                  |                |
| 15-00-950-9055                           | TAX SHARING                  | -              | -              | 94,156         | -                | -                | -              |
|                                          | 50% HOLIDAY INN (3Q OF PMTS) | -              |                |                |                  |                  |                |
| 15-00-950-9099                           | OTHER COMMUNITY RELATIONS    | 47,095         | 53,495         | 63,001         | 43,996           | 47,996           | 63,000         |
|                                          | 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            |                |                |                  |                  |                |
| 15-00-950-9595                           | OPERATING TRANSFER OUT       | -              | -              | 114,970        | 614,970          | 614,970          | -              |
| <b>TOTAL OTHER FINANCING USES</b>        |                              | <b>88,175</b>  | <b>110,912</b> | <b>315,477</b> | <b>734,413</b>   | <b>723,529</b>   | <b>131,920</b> |
| <b>TOTAL FUND EXPENDITURES</b>           |                              | <b>125,416</b> | <b>159,111</b> | <b>384,312</b> | <b>784,461</b>   | <b>789,143</b>   | <b>197,755</b> |
| <b>NET CHANGE IN FUND BALANCE</b>        |                              | <b>220,533</b> | <b>241,181</b> | <b>11,307</b>  | <b>(418,322)</b> | <b>(374,769)</b> | <b>226,672</b> |





## CITY OF COUNTRYSIDE 2018 ANNUAL BUDGET

### COMMERCIAL TIF FUND

| ACCT NUMBER                                        | ACCT DESCRIPTION            | 2015<br>ACTUAL   | 2016<br>ACTUAL     | 2017<br>BUDGET   | 2017<br>FYTD     | 2017<br>FYE PROJ | 2018<br>BUDGET |
|----------------------------------------------------|-----------------------------|------------------|--------------------|------------------|------------------|------------------|----------------|
| <b>REVENUES:</b>                                   |                             |                  |                    |                  |                  |                  |                |
| <b>TAXES</b>                                       |                             |                  |                    |                  |                  |                  |                |
| 22-00-330-3303                                     | INCREMENTAL PROP TAX        | -                | 73,710             | 200,000          | 289,379          | 289,379          | 215,000        |
| <b>TOTAL TAXES</b>                                 |                             | -                | <b>73,710</b>      | <b>200,000</b>   | <b>289,379</b>   | <b>289,379</b>   | <b>215,000</b> |
| <b>OTHER REVENUES</b>                              |                             |                  |                    |                  |                  |                  |                |
| 22-00-380-3810                                     | INTEREST INCOME             | -                | 297                | 250              | 142              | 155              | -              |
| 22-00-380-3850                                     | MISC INCOME                 | -                | 3,931              | -                | -                | -                | -              |
| <b>TOTAL OTHER REVENUES</b>                        |                             | -                | <b>4,228</b>       | <b>250</b>       | <b>142</b>       | <b>155</b>       | -              |
| <b>TOTAL FUND REVENUES</b>                         |                             | -                | <b>77,938</b>      | <b>200,250</b>   | <b>289,521</b>   | <b>289,534</b>   | <b>215,000</b> |
| <b>EXPENDITURES:</b>                               |                             |                  |                    |                  |                  |                  |                |
| <b>PROFESSIONAL &amp; TECHNICAL SERVICES</b>       |                             |                  |                    |                  |                  |                  |                |
| 22-00-530-5320                                     | ENGINEERING                 | 10,983           | 3,904              | -                | -                | -                | -              |
| 22-00-530-5330                                     | LEGAL                       | 42,873           | 24,383             | 15,000           | 12,346           | 20,000           | 15,000         |
| 22-00-530-5730                                     | UTILITIES                   | -                | 8,825              | -                | -                | -                | -              |
| 22-00-530-5890                                     | CONTRACTUAL/CONSULTING      | 19,926           | 7,171              | -                | -                | -                | -              |
| 22-00-530-6525                                     | OPERATING SUPPLIES          | -                | -                  | -                | -                | -                | -              |
| 22-00-530-9550                                     | DEBT PRINCIPAL PAYMENTS     | -                | 997,966            | 734,757          | 734,757          | 734,757          | -              |
| 22-00-530-9565                                     | INTERFUND INTEREST PAYMENTS | 176,746          | 214,269            | 245,000          | -                | 267,182          | 200,000        |
| 22-00-530-9560                                     | DEBT INTEREST PAYMENTS      | 39,506           | 39,506             | 16,752           | 16,689           | 16,689           | -              |
| <b>TOTAL PROFESSIONAL &amp; TECHNICAL SERVICES</b> |                             | <b>290,034</b>   | <b>1,296,025</b>   | <b>1,011,509</b> | <b>763,792</b>   | <b>1,038,628</b> | <b>215,000</b> |
| <b>CAPITAL</b>                                     |                             |                  |                    |                  |                  |                  |                |
| 22-00-800-8100                                     | UTILITY RELOCATION          | -                | 52,825             | -                | -                | -                | -              |
| 22-00-800-8900                                     | OTHER CAPITAL EXPENDITURES  | 33,939           | 9,660              | -                | -                | -                | -              |
| <b>TOTAL CAPITAL EXPENDITURES</b>                  |                             | <b>33,939</b>    | <b>62,485</b>      | -                | -                | -                | -              |
| <b>TOTAL FUND EXPENDITURES</b>                     |                             | <b>323,973</b>   | <b>1,358,509</b>   | <b>1,011,509</b> | <b>763,792</b>   | <b>1,038,628</b> | <b>215,000</b> |
| <b>NET CHANGE IN FUND BALANCE</b>                  |                             | <b>(323,973)</b> | <b>(1,280,571)</b> | <b>(811,259)</b> | <b>(474,271)</b> | <b>(749,094)</b> | -              |





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**EMERGENCY TELEPHONE SYSTEM FUND (E-911 FUND)**

| ACCT NUMBER                                          | ACCT DESCRIPTION        | 2015<br>ACTUAL   | 2016<br>ACTUAL   | 2017<br>BUDGET | 2017<br>FYTD     | 2017<br>EYE PROJ | 2018<br>BUDGET |
|------------------------------------------------------|-------------------------|------------------|------------------|----------------|------------------|------------------|----------------|
| <b>REVENUES:</b>                                     |                         |                  |                  |                |                  |                  |                |
| <b>CHARGES FOR SERVICES</b>                          |                         |                  |                  |                |                  |                  |                |
| 11-00-360-3610                                       | SURCHARGE               | 95,565           | 98,426           | 95,000         | 56,470           | 61,604           | -              |
| <b>TOTAL CHARGES FOR SERVICES</b>                    |                         | <b>95,565</b>    | <b>98,426</b>    | <b>95,000</b>  | <b>56,470</b>    | <b>61,604</b>    | <b>-</b>       |
| <b>OTHER REVENUES</b>                                |                         |                  |                  |                |                  |                  |                |
| 11-00-380-3810                                       | INTEREST INCOME         | 776              | 172              | 500            | 13               | 15               | -              |
| 11-00-395-3999                                       | OPERATING TRANSFER IN   | -                | -                | 317,920        | -                | 260,249          | -              |
| <b>TOTAL OTHER REVENUES</b>                          |                         | <b>776</b>       | <b>172</b>       | <b>318,420</b> | <b>13</b>        | <b>260,264</b>   | <b>-</b>       |
| <b>TOTAL EMERGENCY TELEPHONE SYSTEM REVENUES</b>     |                         | <b>96,340</b>    | <b>98,597</b>    | <b>413,420</b> | <b>56,483</b>    | <b>321,868</b>   | <b>-</b>       |
| <b>EXPENDITURES:</b>                                 |                         |                  |                  |                |                  |                  |                |
| <b>EMERGENCY TELEPHONE SYSTEM</b>                    |                         |                  |                  |                |                  |                  |                |
| 11-02-426-5120                                       | MAINTENANCE EQUIPMENT   | 3,192            | 1,116            | 7,000          | 315              | 343              | -              |
|                                                      | MAINTENANCE EQUIP       | -                | -                | -              | -                | -                | -              |
| 11-02-426-5680                                       | SOFTWARE MAINT/LICENSES | 5,420            | 5,420            | 5,420          | 5,420            | 5,420            | -              |
|                                                      | REVERSE 911             | -                | -                | -              | -                | -                | -              |
| 11-02-426-5700                                       | TELEPHONE               | 13,844           | 12,785           | 29,000         | 5,585            | 6,092            | -              |
| 11-02-426-5890                                       | CONTRACTUAL SERVICES    | 238,643          | 314,373          | 362,000        | 284,179          | 310,013          | -              |
|                                                      | WEATHERTAP              | -                | -                | -              | -                | -                | -              |
|                                                      | COOK COUNTY RADIO       | -                | -                | -              | -                | -                | -              |
|                                                      | VERIZON - AIRCARDS ONLY | -                | -                | -              | -                | -                | -              |
|                                                      | SWCD PER OFFICER FEE    | -                | -                | -              | -                | -                | -              |
|                                                      | DATA LINE               | -                | -                | -              | -                | -                | -              |
| 11-02-426-8010                                       | OPERATING CAPITAL       | 21,413           | 681              | 10,000         | -                | -                | -              |
| <b>TOTAL EMERGENCY TELEPHONE SYSTEM</b>              |                         | <b>282,512</b>   | <b>334,375</b>   | <b>413,420</b> | <b>295,499</b>   | <b>321,868</b>   | <b>-</b>       |
| <b>TOTAL EMERGENCY TELEPHONE SYSTEM EXPENDITURES</b> |                         | <b>282,512</b>   | <b>334,375</b>   | <b>413,420</b> | <b>295,499</b>   | <b>321,868</b>   | <b>-</b>       |
| <b>NET CHANGE IN FUND BALANCE</b>                    |                         | <b>(186,171)</b> | <b>(235,778)</b> | <b>-</b>       | <b>(239,016)</b> | <b>-</b>         | <b>-</b>       |

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



**MOTOR FUEL TAX FUND (MFT FUND)**

| ACCT NUMBER                                   | ACCT DESCRIPTION            | 2015<br>ACTUAL | 2016<br>ACTUAL   | 2017<br>BUDGET | 2017<br>FYTD   | 2017<br>FYE PROJ | 2018<br>BUDGET   |
|-----------------------------------------------|-----------------------------|----------------|------------------|----------------|----------------|------------------|------------------|
| <b>REVENUES:</b>                              |                             |                |                  |                |                |                  |                  |
| <b>INTERGOVERNMENTAL REVENUES</b>             |                             |                |                  |                |                |                  |                  |
| 12-00-330-3360                                | MOTOR FUEL TAX ALLOTMENT    | 196,503        | 150,788          | 152,681        | 139,119        | 152,681          | 152,796          |
|                                               | PER CAPITA ESTIMATE - 25.90 |                |                  |                |                |                  |                  |
| <b>TOTAL INTERGOVERNMENTAL REVENUES</b>       |                             | <b>196,503</b> | <b>150,788</b>   | <b>152,681</b> | <b>139,119</b> | <b>152,681</b>   | <b>152,796</b>   |
| <b>OTHER REVENUES</b>                         |                             |                |                  |                |                |                  |                  |
| 12-00-380-3810                                | INTEREST INCOME             | 534            | 207              | 300            | 32             | 34               | -                |
| <b>TOTAL OTHER REVENUES</b>                   |                             | <b>534</b>     | <b>207</b>       | <b>300</b>     | <b>32</b>      | <b>34</b>        | <b>-</b>         |
| <b>TOTAL MOTOR FUEL TAX FUND REVENUES</b>     |                             | <b>197,037</b> | <b>150,994</b>   | <b>152,981</b> | <b>139,151</b> | <b>152,715</b>   | <b>152,796</b>   |
| <b>EXPENDITURES:</b>                          |                             |                |                  |                |                |                  |                  |
| <b>CAPITAL</b>                                |                             |                |                  |                |                |                  |                  |
| 12-00-800-8020                                | INFRASTRUCTURE IMPROVEMENTS | -              | 333,552          | -              | -              | -                | 561,439          |
|                                               | ASPHALT ALLEY RESURFACING   | 39,456         |                  |                |                |                  |                  |
|                                               | CONCRETE ALLEY RESURFACING  | 143,033        |                  |                |                |                  |                  |
|                                               | CATHERNINE A V RESURFACING  | 193,500        |                  |                |                |                  |                  |
|                                               | 67TH STREET RESURFACING     | 185,450        |                  |                |                |                  |                  |
| <b>TOTAL CAPITAL</b>                          |                             | <b>-</b>       | <b>333,552</b>   | <b>-</b>       | <b>-</b>       | <b>-</b>         | <b>561,439</b>   |
| <b>OTHER FINANCING SOURCES</b>                |                             |                |                  |                |                |                  |                  |
| 12-00-950-9595                                | OPERATING TRANSFER IN       | -              | -                | -              | -              | -                | -                |
| <b>TOTAL OTHER FINANCING SOURCES</b>          |                             | <b>-</b>       | <b>-</b>         | <b>-</b>       | <b>-</b>       | <b>-</b>         | <b>-</b>         |
| <b>TOTAL MOTOR FUEL TAX FUND EXPENDITURES</b> |                             | <b>-</b>       | <b>333,552</b>   | <b>-</b>       | <b>-</b>       | <b>-</b>         | <b>561,439</b>   |
| <b>NET CHANGE IN FUND BALANCE*</b>            |                             | <b>197,037</b> | <b>(182,558)</b> | <b>152,981</b> | <b>139,151</b> | <b>152,715</b>   | <b>(408,643)</b> |

\*MOTOR FUEL TAX FUND HAS AN ENDING FUND BALANCE OF \$257,514 AS OF APRIL 30, 2016.





# CITY OF COUNTRYSIDE 2018 ANNUAL BUDGET

## CAPITAL PROJECT FUND

| ACCT NUMBER                          | ACCT DESCRIPTION               | 2015<br>ACTUAL | 2016<br>ACTUAL | 2017<br>BUDGET   | 2017<br>FYTD     | 2017<br>FYE PROJ | 2018<br>BUDGET |
|--------------------------------------|--------------------------------|----------------|----------------|------------------|------------------|------------------|----------------|
| <b>REVENUES:</b>                     |                                |                |                |                  |                  |                  |                |
| <b>BOND PROCEEDS</b>                 |                                |                |                |                  |                  |                  |                |
| 24-00-310-3610                       | BOND PROCEEDS                  | -              | -              | -                | -                | -                | -              |
| <b>TOTAL BOND PROCEEDS</b>           |                                | -              | -              | -                | -                | -                | -              |
| <b>OTHER REVENUES</b>                |                                |                |                |                  |                  |                  |                |
| 24-00-380-3810                       | INTEREST INCOME                | -              | -              | -                | -                | -                | -              |
| 24-00-380-3820                       | SALE OF FIXED ASSETS           | -              | -              | -                | -                | -                | -              |
| 24-00-380-3853                       | GRANT REVENUE                  | 283,019        | 86,971         | 459,885          | -                | 85,000           | 189,000        |
|                                      | ITEP-STREETSCAPE-CONSTR ENG    | 168,000        |                |                  |                  |                  |                |
|                                      | ITEP-BIKEPATH-CONSTRUCTION ENG | 21,000         |                |                  |                  |                  |                |
| <b>TOTAL OTHER REVENUES</b>          |                                | <b>283,019</b> | <b>86,971</b>  | <b>459,885</b>   | <b>-</b>         | <b>85,000</b>    | <b>189,000</b> |
| <b>OTHER FINANCING SOURCES</b>       |                                |                |                |                  |                  |                  |                |
| 24-00-395-3999                       | OPERATING TRANSFER IN          | 187,445        | 173,034        | 796,275          | 2,411,751        | 2,446,751        | 612,180        |
|                                      | FROM THE GENERAL FUND          | 612,180        |                |                  |                  |                  |                |
| <b>TOTAL OTHER FINANCING SOURCES</b> |                                | <b>187,445</b> | <b>173,034</b> | <b>796,275</b>   | <b>2,411,751</b> | <b>2,446,751</b> | <b>612,180</b> |
| <b>TOTAL FUND REVENUES</b>           |                                | <b>470,464</b> | <b>260,004</b> | <b>1,256,160</b> | <b>2,411,751</b> | <b>2,531,751</b> | <b>801,180</b> |
| <b>EXPENDITURES:</b>                 |                                |                |                |                  |                  |                  |                |
| <b>GENERAL ADMINISTRATION</b>        |                                |                |                |                  |                  |                  |                |
| 24-01-416-5320                       | ENGINEERING FEES               | 4,504          | 112,740        | 574,855          | 61,735           | 96,735           | 548,563        |
|                                      | ITEP-STREETSCAPE- GRANT FUNDED | 168,000        |                |                  |                  |                  |                |
|                                      | ITEP-STREETSCAPE-LOCAL SHARE   | 311,000        |                |                  |                  |                  |                |
|                                      | ITEP-BIKE PATH-GRANT FUNDED    | 21,000         |                |                  |                  |                  |                |
|                                      | ITEP-BIKE PATH-LOCAL SHARE     | 48,563         |                |                  |                  |                  |                |
| 24-01-416-8200                       | PROPERTY ACQISITION            | -              | -              | -                | -                | 1,952,894        | -              |
| 24-01-416-8012                       | MOTOR VEHICLES                 | -              | -              | -                | -                | -                | 35,000         |
| 24-01-416-8015                       | FURNITURE & FIXTURES           | 26,583         | -              | -                | -                | -                | 20,700         |
|                                      | ILLUMINATED STREET SIGNS       | 20,700         |                |                  |                  |                  |                |
| 24-01-416-8020                       | INFRASTRUCTURE IMPROVEMENTS    | 337,458        | -              | -                | -                | -                | -              |
| <b>TOTAL GENERAL ADMINISTRATION</b>  |                                | <b>368,545</b> | <b>112,740</b> | <b>574,855</b>   | <b>61,735</b>    | <b>2,049,629</b> | <b>604,263</b> |
| <b>INFORMATION TECHNOLOGY</b>        |                                |                |                |                  |                  |                  |                |
| 24-01-418-8010                       | EQUIPMENT                      | -              | 7,998          | -                | -                | -                | -              |
| <b>TOTAL INFORMATION TECHNOLOGY</b>  |                                | <b>-</b>       | <b>7,998</b>   | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>       |
| <b>POLICE DEPARTMENT</b>             |                                |                |                |                  |                  |                  |                |
| 24-02-421-8010                       | EQUIPMENT                      | -              | -              | -                | -                | -                | 52,000         |
|                                      | NEW COPIER                     | 12,000         |                |                  |                  |                  |                |
|                                      | IN-CAR CAMERA UPGRADE          | 32,000         |                |                  |                  |                  |                |
|                                      | TORNADO SIREN UPGRADE          | 8,000          |                |                  |                  |                  |                |
| 24-02-421-8011                       | FURNITURE & FIXTURES           | -              | -              | -                | -                | -                | -              |
| 24-02-421-8012                       | MOTOR VEHICLES                 | -              | -              | -                | -                | -                | -              |
| <b>TOTAL POLICE DEPARTMENT</b>       |                                | <b>-</b>       | <b>-</b>       | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>52,000</b>  |

**CAPITAL PROJECT FUND CONTINUED...**

| ACCT NUMBER                          | ACCT DESCRIPTION            | 2015<br>ACTUAL   | 2016<br>ACTUAL   | 2017<br>BUDGET   | 2017<br>FYTD     | 2017<br>FYE PROJ | 2018<br>BUDGET |
|--------------------------------------|-----------------------------|------------------|------------------|------------------|------------------|------------------|----------------|
| <b>PUBLIC WORKS DEPARTMENT</b>       |                             |                  |                  |                  |                  |                  |                |
| 24-03-431-5320                       | ENGINEERING FEES            | -                | -                | -                | -                | -                | -              |
| 24-03-431-8000                       | BUILDING IMPROVEMENTS       | -                | 22,204           | -                | -                | -                | -              |
| 24-03-431-8010                       | EQUIPMENT                   | 270,197          | -                | -                | -                | -                | -              |
| 24-03-431-8015                       | FURNITURE & FIXTURES        | 127,095          | 28,705           | -                | -                | -                | -              |
| 24-03-431-8018                       | MOTOR VEHICLES              | -                | -                | 110,000          | 49,176           | 110,000          | -              |
|                                      | NEW DUMP/SALT SPREADER      | -                | -                | -                | -                | -                | -              |
| 24-03-431-8020                       | INFRASTRUCTURE IMPROVEMENTS | 435,770          | 436,700          | 571,305          | 472,273          | 571,305          | 144,917        |
|                                      | 56TH COURT RESURFACING      | 44,917           | -                | -                | -                | -                | -              |
|                                      | 2017 DRAINAGE IMPROVEMENTS  | 100,000          | -                | -                | -                | -                | -              |
| <b>TOTAL PUBLIC WORKS DEPARTMENT</b> |                             | <b>833,062</b>   | <b>487,610</b>   | <b>681,305</b>   | <b>521,449</b>   | <b>681,305</b>   | <b>144,917</b> |
| <b>TOTAL FUND EXPENDITURES</b>       |                             | <b>1,201,607</b> | <b>608,347</b>   | <b>1,256,160</b> | <b>583,184</b>   | <b>2,730,934</b> | <b>801,180</b> |
| <b>NET CHANGE IN FUND BALANCE</b>    |                             | <b>(731,142)</b> | <b>(348,343)</b> | <b>-</b>         | <b>1,828,567</b> | <b>(199,183)</b> | <b>-</b>       |





# CITY OF COUNTRYSIDE 2018 ANNUAL BUDGET

## DRUG FORFEITURE FUND

| ACCT NUMBER                             | ACCT DESCRIPTION          | 2015<br>ACTUAL | 2016<br>ACTUAL | 2017<br>BUDGET | 2017<br>FYTD  | 2017<br>FYE PROJ | 2018<br>BUDGET |
|-----------------------------------------|---------------------------|----------------|----------------|----------------|---------------|------------------|----------------|
| <b>REVENUES:</b>                        |                           |                |                |                |               |                  |                |
| <b>REVENUE - FEDERAL DRUG</b>           |                           |                |                |                |               |                  |                |
| 31-00-381-3810                          | INTEREST INCOME           | 6              | 8              | -              | 6             | 7                | -              |
| 31-00-381-3820                          | FEDERAL PAYMENTS          | 11,581         | 11,394         | 12,000         | -             | -                | 10,000         |
| 31-00-381-3830                          | SALE OF FIXED ASSETS      | 22,225         | 15,300         | -              | -             | -                | -              |
| 31-00-381-3850                          | MISC REVENUE              | 3,047          | 995            | -              | 197           | 215              | 200            |
| <b>TOTAL REVENUE - FEDERAL DRUG</b>     |                           | <b>36,858</b>  | <b>27,697</b>  | <b>12,000</b>  | <b>203</b>    | <b>222</b>       | <b>10,200</b>  |
| <b>REVENUE - STATE LAUNDERING</b>       |                           |                |                |                |               |                  |                |
| 31-00-384-3810                          | INTEREST INCOME           | 250            | 390            | -              | 176           | 193              | 350            |
| 31-00-384-3821                          | STATE LAUNDERING PMTS     | 194,942        | 88,514         | 75,000         | 1,212         | 1,322            | 65,000         |
| 31-00-384-3830                          | SALE OF FIXED ASSETS      | -              | -              | 10,000         | -             | -                | -              |
| <b>TOTAL REVENUE - STATE LAUNDERING</b> |                           | <b>195,192</b> | <b>88,904</b>  | <b>85,000</b>  | <b>1,388</b>  | <b>1,515</b>     | <b>65,350</b>  |
| <b>REVENUE - STATE CANNABIS</b>         |                           |                |                |                |               |                  |                |
| 31-00-385-3810                          | INTEREST INCOME           | 143            | 204            | -              | 130           | 142              | 200            |
| 31-00-385-3821                          | STATE CANNABIS PMTS       | 43,534         | 2,568          | 25,000         | 31,600        | 34,472           | 25,500         |
| 31-00-385-3830                          | SALE OF FIXED ASSETS      | -              | 1,500          | -              | -             | -                | -              |
| 31-00-385-3850                          | MISC REVENUE              | -              | 597            | -              | 118           | 129              | 150            |
| <b>TOTAL REVENUE - STATE CANNABIS</b>   |                           | <b>43,677</b>  | <b>4,870</b>   | <b>25,000</b>  | <b>31,848</b> | <b>34,743</b>    | <b>25,850</b>  |
| <b>TOTAL FUND REVENUES</b>              |                           | <b>275,727</b> | <b>121,470</b> | <b>122,000</b> | <b>33,439</b> | <b>36,480</b>    | <b>101,400</b> |
| <b>EXPENDITURES:</b>                    |                           |                |                |                |               |                  |                |
| <b>FEDERAL DRUG FORFEITURE</b>          |                           |                |                |                |               |                  |                |
| 31-01-421-4217                          | OVERTIME                  | -              | -              | 3,000          | -             | -                | -              |
| 31-01-421-4290                          | UNIFORM ALLOWANCE         | 644            | -              | -              | -             | -                | -              |
| 31-01-421-5120                          | MAINTENANCE EQUIPMENT     | 90             | 97             | 5,000          | 3,983         | 4,345            | -              |
| 31-01-421-5130                          | MAINTENANCE MOTOR VEH     | -              | -              | -              | -             | -                | -              |
| 31-01-421-5610                          | CONFERENCE & TRAVEL       | 3,342          | -              | 1,800          | 1,450         | 1,582            | -              |
| 31-01-421-5630                          | TRAINING                  | 2,661          | 5,488          | 2,000          | (978)         | (1,066)          | -              |
| <b>NMERT</b>                            |                           |                |                |                |               |                  |                |
| 31-01-421-6520                          | OPERATING SUPPLIES        | 806            | 6,711          | 2,000          | 1,239         | 1,352            | -              |
| 31-01-421-8010                          | OPERATING CAPITAL         | -              | -              | -              | -             | -                | -              |
| 31-01-421-9099                          | MISC DRUG EXPENDITURE     | 288            | -              | -              | -             | -                | -              |
| <b>TOTAL FEDERAL DRUG FORFEITURE</b>    |                           | <b>7,831</b>   | <b>12,296</b>  | <b>13,800</b>  | <b>5,694</b>  | <b>6,213</b>     | <b>0</b>       |
| <b>STATE MONEY LAUNDERING</b>           |                           |                |                |                |               |                  |                |
| 31-01-424-4217                          | OVERTIME                  | -              | -              | 14,000         | -             | -                | -              |
| 31-01-424-4290                          | UNIFORM ALLOWANCE         | 708            | -              | 2,000          | 2,778         | 3,031            | -              |
| 31-01-424-5120                          | MAINTENANCE EQUIPMENT     | 618            | -              | 6,000          | 1,020         | 1,112            | -              |
| 31-01-424-5130                          | MAINTENANCE MOTOR VEH     | 8,014          | -              | -              | -             | -                | -              |
| 31-01-424-5610                          | CONFERENCE & TRAVEL       | 585            | 585            | 600            | 195           | 212              | -              |
| 31-01-424-5630                          | TRAINING                  | 450            | 3,371          | 4,000          | 2,732         | 2,981            | -              |
| 31-01-424-6520                          | OPERATING SUPPLIES        | 6,376          | 4,842          | 16,000         | 3,193         | 3,484            | -              |
| 31-01-424-8010                          | OPERATING CAPITAL         | 92,754         | 114,393        | 79,000         | 37,811        | 41,248           | -              |
| 31-01-424-9099                          | CRIME PREVENTION PROGRAMS | 546            | 2,754          | 5,000          | 1,953         | 2,130            | 2,000          |
| <b>TOTAL STATE MONEY LAUNDERING</b>     |                           | <b>110,050</b> | <b>125,944</b> | <b>126,600</b> | <b>49,682</b> | <b>54,198</b>    | <b>2,000</b>   |

**DRUG FORFEITURE FUND CONTINUED...**

| ACCT NUMBER                       | ACCT DESCRIPTION          | 2015<br>ACTUAL | 2016<br>ACTUAL  | 2017<br>BUDGET  | 2017<br>FYTD    | 2017<br>FYE PROJ | 2018<br>BUDGET |
|-----------------------------------|---------------------------|----------------|-----------------|-----------------|-----------------|------------------|----------------|
| <b>STATE CANNABIS</b>             |                           |                |                 |                 |                 |                  |                |
| 31-01-425-4217                    | OVERTIME                  | -              | -               | -               | -               | -                | -              |
| 31-01-425-4290                    | UNIFORM ALLOWANCE         | 644            | -               | 2,000           | -               | -                | -              |
| 31-01-425-5120                    | MAINTENANCE EQUIPMENT     | 2,058          | -               | 2,500           | -               | -                | -              |
| 31-01-425-5130                    | MAINTENANCE MOTOR VEH     | -              | -               | -               | -               | -                | -              |
| 31-01-425-5610                    | CONFERENCE & TRAVEL       | -              | -               | -               | -               | -                | -              |
| 31-01-425-5630                    | TRAINING                  | 75             | 525             | -               | -               | -                | -              |
| 31-01-425-6520                    | OPERATING SUPPLIES        | 672            | 580             | 12,000          | 4,918           | 5,366            | 5,000          |
|                                   | DRUG ENFORCEMENT EQUIP    | 4,000          |                 |                 |                 |                  |                |
|                                   | DRUG PURCHASE EXPENSE     | 1,000          |                 |                 |                 |                  |                |
| 31-01-425-8010                    | OPERATING CAPITAL         | 5,708          | -               | -               | 22,987          | 25,077           | -              |
|                                   | IN-CAR CAMERA REPLACEMENT |                |                 |                 |                 |                  |                |
|                                   | NEW SQUAD CAR             |                |                 |                 |                 |                  |                |
| 31-01-425-9099                    | MISC DRUG EXPENDITURE     | 4,260          | 572             | -               | -               | -                | -              |
| <b>TOTAL STATE CANNABIS</b>       |                           | <b>13,418</b>  | <b>1,677</b>    | <b>16,500</b>   | <b>27,905</b>   | <b>30,443</b>    | <b>5,000</b>   |
| <b>TOTAL FUND EXPENDITURES</b>    |                           | <b>131,298</b> | <b>139,917</b>  | <b>156,900</b>  | <b>83,281</b>   | <b>90,854</b>    | <b>7,000</b>   |
| <b>NET CHANGE IN FUND BALANCE</b> |                           | <b>144,429</b> | <b>(18,446)</b> | <b>(34,900)</b> | <b>(49,842)</b> | <b>(54,374)</b>  | <b>94,400</b>  |



**WATER AND SEWER FUND DEPARTMENTAL INFORMATION**

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

**Infrastructure**

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

**Meter Reading**

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

| <i>DESCRIPTION</i>          | <i>2016</i> | <i>2015</i> |
|-----------------------------|-------------|-------------|
| <i># Watermain breaks</i>   | 13          | 4           |
| <i># J.U.L.I.E. locates</i> | 1,089       | 1,636       |
| <i># Service requests</i>   | 376         | 213         |
| <i>Hydrants Replaced</i>    | 3           | 2           |
| <i>Hydrants Painted</i>     | 400         | 58          |
| <i>Meters Replaced</i>      | 12          | 58          |
| <i>MXUs Replaced</i>        | 11          | 50          |

**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. 1,089 requests were received in 2016, down 33% from 2015. As a result of various water main projects being completed in 2015 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 376 service requests ranging from frozen pipes and leaks to water usage and billing complaints, a 77% increase from last year.

**WATER AND SEWER FUND DEPARTMENTAL INFORMATION CONTINUED...**

**MAJOR ACCOMPLISHMENTS**

- Completed 1,089 J.U.L.I.E. locates (SG 2).
- The water accountability for 2016 calendar year was 95.26% (SG 2/5).
- Summer help did a tremendous job painting all 458 fire hydrants in the City (SG4/5).
- Replaced the Constance Lane Water Main which was originally constructed in 1963 (SG 4).
- Master meters for customer towns, Indian Head Park and LaGrange Highlands, have been replaced at their cost. This will provide a more accurate and dependable accounting of water sold to these communities SG 2/4/5).
- The Hydrant Maintenance and Flow Testing program exposed several minor repair issues and two serious problems that required these hydrants to be replaced. All minor issues have been addressed SG 4).
- Experienced 13 water main breaks and the addition of two sampling stations to the system; one at Maridon Road and the 5<sup>th</sup> Avenue Cutoff, and one at Hillside and Golfview. These stations will assist in getting more representative samples in these areas (SG 2/4).
- Completed water main relining project at Countryside Plaza as an efficient alternative to a water main replacement (SG 4/5).



**INITIATIVES/GOALS FOR FISCAL 2018**

- Replace 2006 water van which is the department's primary maintenance vehicle (SG 4).
- Install and construct new water main on Catherine Avenue between 55<sup>th</sup> Street and 57<sup>th</sup> Street prior to the road resurfacing project planned in the Capital Fund (SG 4/5).
- Contract fire hydrant inspection maintenance program (SG 4).
- Perform water tower inspection including electric conductivity testing and inspection of interior material surfaces (performed every five years) (SG 4).
- Implement annual lead sampling in the water system per IEPA requirements (SG 2/4).
- Maintain accountability ratios at 95%.
- Improve accountability through incremental meter testing and random sampling of unread accounts and exception reports. Increase training in water billing software to improve accuracy of billing registers (SG 2).
- Implement exercising program on residential buffalo boxes to mitigate water loss issues (SG 2).



# CITY OF COUNTRYSIDE 2018 ANNUAL BUDGET

## WATER FUND

| ACCT NUMBER                       | ACCT DESCRIPTION     | 2015<br>ACTUAL   | 2016<br>ACTUAL   | 2017<br>BUDGET   | 2017<br>FYTD     | 2017<br>FYE PROJ | 2018<br>BUDGET   |
|-----------------------------------|----------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>REVENUES</b>                   |                      |                  |                  |                  |                  |                  |                  |
| <b>CHARGES FOR SERVICES</b>       |                      |                  |                  |                  |                  |                  |                  |
| 51-00-360-3610                    | WATER CHARGES        | 4,183,454        | 4,458,076        | 4,414,211        | 4,162,555        | 4,617,474        | 4,617,474        |
| 51-00-360-3615                    | LATE PENALTIES       | 3,633            | 7,411            | 6,500            | 5,932            | 6,471            | 5,500            |
| 51-00-360-3620                    | INSPECTION FEES      | 825              | 475              | 700              | 525              | 572              | 750              |
| 51-00-360-3660                    | CONNECTION FEES      | 7,300            | 6,111            | 8,000            | 3,600            | 3,927            | 5,000            |
| 51-00-360-3665                    | DISCONNECTION FEES   | 500              | -                | -                | -                | -                | -                |
| 51-00-360-3670                    | SALE OF METERS       | 7,589            | 9,687            | 6,500            | 2,836            | 3,094            | 5,000            |
| 51-00-360-3680                    | METER RENTAL CHARGES | 82               | 111              | 79               | -                | -                | -                |
| <b>TOTAL CHARGES FOR SERVICES</b> |                      | <b>4,203,382</b> | <b>4,481,871</b> | <b>4,435,990</b> | <b>4,175,448</b> | <b>4,631,538</b> | <b>4,633,724</b> |

## OTHER REVENUES

|                             |                        |               |                |                |                |                |                |
|-----------------------------|------------------------|---------------|----------------|----------------|----------------|----------------|----------------|
| 51-00-380-3810              | INTEREST INCOME        | 13,245        | 8,855          | 23,125         | 6,245          | 6,813          | 22,500         |
| 51-00-380-3880              | INVESTMENT GAIN (LOSS) | (35,776)      | -              | -              | -              | -              | -              |
| 51-00-380-3899              | WATER TOWER RENTAL     | 109,208       | 112,484        | 79,309         | 117,105        | 117,105        | 119,463        |
| <b>TOTAL OTHER REVENUES</b> |                        | <b>86,678</b> | <b>121,339</b> | <b>102,434</b> | <b>123,350</b> | <b>123,918</b> | <b>141,963</b> |

|                            |  |                  |                  |                  |                  |                  |                  |
|----------------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>TOTAL FUND REVENUES</b> |  | <b>4,290,060</b> | <b>4,603,210</b> | <b>4,538,424</b> | <b>4,298,798</b> | <b>4,755,456</b> | <b>4,775,687</b> |
|----------------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|

## EXPENSES:

### OPERATIONS

|                |                              |         |         |         |         |         |         |
|----------------|------------------------------|---------|---------|---------|---------|---------|---------|
| 51-07-471-4210 | SALARIES FULL-TIME           | 235,485 | 235,117 | 249,847 | 212,860 | 232,211 | 245,587 |
| 51-07-471-4215 | SALARIES PART-TIME           | 9,520   | -       | -       | 4,516   | 4,927   | 7,410   |
| 51-07-471-4217 | OVERTIME                     | 19,777  | 19,897  | 24,145  | 20,884  | 22,782  | 24,486  |
| 51-07-471-4218 | BUYBACKS & OTHER BENEFITS    | 4,969   | 6,811   | 8,030   | 10,681  | 10,681  | 8,337   |
| 51-07-471-4219 | PAGER ALLOWANCE              | 6,745   | 6,738   | 6,745   | 6,184   | 6,746   | 6,745   |
| 51-07-471-4220 | SOCIAL SECURITY TAX          | 16,395  | 16,354  | 17,904  | 15,363  | 16,759  | 18,139  |
| 51-07-471-4225 | MEDICARE TAX                 | 3,835   | 3,825   | 4,187   | 3,592   | 3,919   | 4,242   |
| 51-07-471-4230 | HEALTH INSURANCE             | 64,030  | 59,380  | 56,977  | 50,000  | 54,546  | 60,034  |
| 51-07-471-4231 | RETIREE HEALTH INSURANCE     | -       | -       | -       | -       | -       | -       |
| 51-07-471-4235 | OTHER INSURANCE              | 3,019   | 2,961   | 2,770   | 2,141   | 2,336   | 3,084   |
| 51-07-471-4240 | UNEMPLOYMENT                 | -       | -       | -       | -       | -       | -       |
| 51-07-471-4250 | EMPLOYEE ASSISTANCE PROGRAM  | 53      | 35      | -       | 35      | 38      | -       |
| 51-07-471-4260 | IMRF                         | 35,500  | 37,897  | 42,824  | 36,419  | 39,729  | 39,523  |
| 51-07-471-4270 | EMPLOYEE PHYSICALS           | -       | -       | -       | -       | -       | -       |
| 51-07-471-4280 | GIFT CERTIFICATES            | -       | -       | -       | -       | -       | -       |
| 51-07-471-4290 | UNIFORM ALLOWANCE            | 1,813   | 1,864   | 1,850   | 1,886   | 1,886   | 1,850   |
| 51-07-471-5110 | MAINTENANCE-BUILDING         | 13,991  | 9,693   | 16,705  | 13,840  | 15,098  | 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 2018 ANNUAL BUDGET

## WATER FUND CONTINUED...

| ACCT NUMBER                    | ACCT DESCRIPTION              | 2015<br>ACTUAL | 2016<br>ACTUAL | 2017<br>BUDGET | 2017<br>FYTD | 2017<br>FYE PROJ | 2018<br>BUDGET |
|--------------------------------|-------------------------------|----------------|----------------|----------------|--------------|------------------|----------------|
| <b>OPERATIONS CONTINUED...</b> |                               |                |                |                |              |                  |                |
| 51-07-471-5120                 | MAINTENANCE-EQUIPMENT         | 6,883          | 8,205          | 20,000         | 6,352        | 6,929            | 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    | 1,141          | 389            | 2,000          | 1,612        | 1,758            | 2,000          |
|                                | UNIT # 198                    | 2,000          |                |                |              |                  |                |
| 51-07-471-5140                 | MAINTENANCE-INFRASTRUCTURE    | 80,121         | 91,513         | 107,697        | 132,870      | 144,949          | 157,697        |
|                                | REPAIR OF MAIN BREAKS         | 121,697        |                |                |              |                  |                |
|                                | HYDRANT REPLACEMENT           | 10,000         |                |                |              |                  |                |
|                                | VALVE REPLACEMENT             | 11,000         |                |                |              |                  |                |
|                                | STREET REPAIR - MAIN BREAKS   | 15,000         |                |                |              |                  |                |
| 51-07-471-5310                 | AUDITING                      | 2,801          | 2,801          | 2,225          | 2,225        | 2,427            | 2,680          |
|                                | 10% OF AUDIT FEE              | 2,680          |                |                |              |                  |                |
| 51-07-471-5320                 | ENGINEERING                   | 8,379          | 2,291          | 10,000         | 6,555        | 7,151            | 10,000         |
| 51-07-471-5330                 | LEGAL                         | -              | -              | 2,000          | -            | -                | 2,000          |
| 51-07-471-5500                 | CELLULAR/PAGERS               | 1,345          | 1,560          | 2,200          | 1,215        | 1,325            | 2,200          |
| 51-07-471-5610                 | CONFERENCE & TRAVEL           | 406            | -              | -              | -            | -                | -              |
| 51-07-471-5630                 | TRAINING & MEETINGS           | 163            | 83             | 1,100          | -            | -                | 1,100          |
| 51-07-471-5650                 | SUBSCRIPTIONS                 | -              | -              | -              | -            | -                | -              |
| 51-07-471-5680                 | SOFTWARE MAINT/LICENSE        | 3,103          | 4,821          | 4,500          | 3,284        | 3,582            | 4,500          |
|                                | METER READING SOFTWARE        | 3,300          |                |                |              |                  |                |
|                                | MSI LICENSE - UB MODULE       | 1,200          |                |                |              |                  |                |
| 51-07-471-5690                 | MEMBERSHIPS & LICENSES        | 435            | 420            | 658            | 90           | 98               | 658            |
|                                | AMERICAN WATER WORKS ASSOC    | 478            |                |                |              |                  |                |
|                                | SOUTH SUBURBAN                | 180            |                |                |              |                  |                |
| 51-07-471-5700                 | TELEPHONE                     | 1,322          | 1,868          | 1,200          | 1,023        | 1,116            | 1,200          |
| 51-07-471-5710                 | POSTAGE                       | 6,788          | 6,643          | 6,500          | 4,892        | 5,337            | 6,500          |
| 51-07-471-5720                 | NATURAL GAS                   | 4,529          | 3,612          | 6,000          | 3,899        | 4,254            | 6,000          |
| 51-07-471-5730                 | ELECTRICITY                   | 47,133         | 57,126         | 50,000         | 51,047       | 55,688           | 50,000         |
| 51-07-471-5740                 | WATER                         | -              | 39             | 140            | -            | -                | 150            |
| 51-07-471-5810                 | LEGAL NOTICES/PUBLICATIONS    | -              | 2,352          | 2,500          | 792          | 864              | 2,500          |
| 51-07-471-5820                 | RISK MANAGEMENT               | 34,245         | 32,735         | 39,225         | 26,073       | 28,443           | 38,098         |
|                                | IRMA PREMIUM (15% OF PREMIUM) | 26,288         |                |                |              |                  |                |
|                                | IRMA CLAIM DEDUCTIBLES        | 11,811         |                |                |              |                  |                |
| 51-07-471-5840                 | WATER PURCHASE                | 2,574,187      | 2,775,664      | 2,768,052      | 2,350,623    | 2,803,539        | 2,859,610      |
| 51-07-471-5850                 | WATER DEPOSIT REFUND          | -              | -              | -              | -            | -                | -              |
| 51-07-471-5890                 | CONTRACTUAL/CONSULTING SERV   | 17,883         | 37,130         | 74,400         | 15,132       | 16,507           | 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               | 2,001          | 2,560          | 3,000          | 2,430        | 2,651            | 3,000          |
| 51-07-471-6516                 | CREDIT CARD PROCESSING FEES   | 13,007         | 25,648         | 25,498         | 27,791       | 30,318           | 33,500         |



# CITY OF COUNTRYSIDE 2018 ANNUAL BUDGET

## WATER FUND CONTINUED...

| ACCT NUMBER                                    | ACCT DESCRIPTION             | 2015<br>ACTUAL   | 2016<br>ACTUAL   | 2017<br>BUDGET   | 2017<br>FYTD     | 2017<br>FYE PROJ | 2018<br>BUDGET   |
|------------------------------------------------|------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>OPERATIONS CONTINUED...</b>                 |                              |                  |                  |                  |                  |                  |                  |
| 51-07-471-6520                                 | OPERATING SUPPLIES           | 13,987           | 14,706           | 20,470           | 12,366           | 13,491           | 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                     | 3,208            | 2,444            | 3,300            | 2,160            | 2,357            | 3,300            |
| 51-07-471-8010                                 | OPERATING CAPITAL            | 6,041            | 19,500           | 37,500           | 7,324            | 7,990            | 49,500           |
|                                                | NEW WATER VAN                | 32,000           |                  |                  |                  |                  |                  |
|                                                | OTHER METER REPLACEMENTS     | 17,500           |                  |                  |                  |                  |                  |
| 51-07-471-8020                                 | INFRASTRUCTURE IMPROVEMENTS  | 358,862          | 59,270           | 724,715          | 599,789          | 600,000          | 365,000          |
|                                                | MAIN REPLACEMENT - CATHERINE | 365,000          |                  |                  |                  |                  |                  |
| <b>TOTAL OPERATING COSTS EXC DEPRECIATION</b>  |                              | <b>3,603,100</b> | <b>3,553,949</b> | <b>4,346,864</b> | <b>3,637,945</b> | <b>4,152,432</b> | <b>4,152,205</b> |
| <b>DEPRECIATION &amp; AMORTIZATION</b>         |                              |                  |                  |                  |                  |                  |                  |
| 51-00-700-1715                                 | LAND IMPROV DEPREC           | 17,393           | 17,393           | -                | -                | -                | -                |
| 51-00-700-1720                                 | BUILDING DEPRECIATION        | 5,245            | 4,020            | -                | -                | -                | -                |
| 51-00-700-1725                                 | BUILDING IMPROV DEPREC       | 37,385           | 37,385           | -                | -                | -                | -                |
| 51-00-700-1740                                 | EQUIPMENT DEPRECIATION       | 95,629           | 98,583           | -                | -                | -                | -                |
| 51-00-700-1780                                 | INFRASTRUCTURE DEPREC        | 484,449          | 529,757          | -                | -                | -                | -                |
| 51-00-700-1710                                 | AMORTIZATION EXPENSE         | 2,125            | 2,125            | -                | -                | -                | -                |
| 51-07-471-9561                                 | REFUNDING LOSS AMORTIZATION  | 9,252            | 9,252            | -                | -                | -                | -                |
| <b>TOTAL DEPRECIATION/AMORTIZATION EXPENSE</b> |                              | <b>651,478</b>   | <b>698,516</b>   | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         |
| <b>DEBT SERVICE</b>                            |                              |                  |                  |                  |                  |                  |                  |
| 51-07-471-9550                                 | PRINCIPAL - BONDS            | -                | -                | 280,000          | 280,000          | 280,000          | 285,000          |
| 51-07-471-9560                                 | INTEREST-BONDS               | 97,550           | 89,483           | 86,275           | 86,275           | 86,275           | 80,675           |
| <b>TOTAL DEBT SERVICE EXPENSES</b>             |                              | <b>97,550</b>    | <b>89,483</b>    | <b>366,275</b>   | <b>366,275</b>   | <b>366,275</b>   | <b>365,675</b>   |
| <b>OTHER FINANCING SOURCES</b>                 |                              |                  |                  |                  |                  |                  |                  |
| 51-07-471-9595                                 | OPERATING TRANSFER OUT       | -                | -                | -                | 85,000           | 85,000           | -                |
| <b>TOTAL DEBT SERVICE EXPENSES</b>             |                              | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>85,000</b>    | <b>85,000</b>    | <b>-</b>         |
| <b>TOTAL WATER FUND EXPENSES</b>               |                              | <b>4,352,128</b> | <b>4,341,948</b> | <b>4,713,139</b> | <b>4,089,220</b> | <b>4,603,707</b> | <b>4,517,880</b> |
| <b>NET CHANGE IN FUND BALANCE</b>              |                              | <b>(62,068)</b>  | <b>261,262</b>   | <b>(174,715)</b> | <b>209,578</b>   | <b>151,749</b>   | <b>257,807</b>   |





# CITY OF COUNTRYSIDE 2018 ANNUAL BUDGET

## SEWER MAINTENANCE FUND

| ACCT NUMBER                       | ACCT DESCRIPTION             | 2015<br>ACTUAL  | 2016<br>ACTUAL  | 2017<br>BUDGET | 2017<br>FYTD  | 2017<br>FYE PROJ | 2018<br>BUDGET |
|-----------------------------------|------------------------------|-----------------|-----------------|----------------|---------------|------------------|----------------|
| <b>REVENUES:</b>                  |                              |                 |                 |                |               |                  |                |
| <b>CHARGES FOR SERVICES</b>       |                              |                 |                 |                |               |                  |                |
| 52-00-360-3610                    | SEWER CHARGES                | 25,308          | 25,278          | 25,250         | 23,188        | 25,296           | 25,250         |
| 52-00-360-3615                    | LATE PENALTIES               | 103             | 110             | 100            | 103           | 112              | 100            |
| <b>TOTAL CHARGES FOR SERVICES</b> |                              | <b>25,411</b>   | <b>25,388</b>   | <b>25,350</b>  | <b>23,291</b> | <b>25,408</b>    | <b>25,350</b>  |
| <b>OTHER REVENUES</b>             |                              |                 |                 |                |               |                  |                |
| 52-00-380-3810                    | INTEREST INCOME              | 65              | 25              | -              | 5             | 6                | -              |
| <b>TOTAL OTHER REVENUES</b>       |                              | <b>65</b>       | <b>25</b>       | <b>-</b>       | <b>5</b>      | <b>6</b>         | <b>-</b>       |
| <b>TOTAL FUND REVENUES</b>        |                              | <b>25,477</b>   | <b>25,413</b>   | <b>25,350</b>  | <b>23,296</b> | <b>25,414</b>    | <b>25,350</b>  |
| <b>EXPENSES:</b>                  |                              |                 |                 |                |               |                  |                |
| <b>SEWER OPERATIONS</b>           |                              |                 |                 |                |               |                  |                |
| 52-07-472-4210                    | SALARIES FULL-TIME           | 10,052          | 10,410          | 10,853         | 10,008        | 10,918           | 11,187         |
| 52-07-472-4217                    | OVERTIME                     | -               | -               | -              | 223           | 244              | -              |
| 52-07-472-4219                    | PAGER ALLOWANCE              | -               | -               | -              | -             | -                | -              |
| 52-07-472-4220                    | SOCIAL SECURITY              | 603             | 628             | 673            | 616           | 672              | 694            |
| 52-07-472-4225                    | MEDICARE TAX                 | 141             | 147             | 157            | 144           | 157              | 162            |
| 52-07-472-4230                    | HEALTH INSURANCE             | 2,308           | 2,211           | 2,654          | 2,077         | 2,266            | 2,712          |
| 52-07-472-4235                    | OTHER INSURANCE              | -               | -               | -              | -             | -                | -              |
| 52-07-472-4260                    | IMRF                         | 1,350           | 1,761           | 1,610          | 1,486         | 1,621            | 1,551          |
| 52-07-472-5120                    | MAINTENANCE-EQUIPMENT        | -               | 4,080           | 8,291          | -             | -                | 7,704          |
| 52-07-472-5310                    | AUDITING                     | 1,500           | 1,500           | 1,112          | 1,112         | 1,213            | 1,340          |
| 5% OF ANNUAL AUDIT FEE            |                              | 1,340           |                 |                |               |                  |                |
| 52-07-472-5320                    | ENGINEERING                  | 249             | -               | -              | -             | -                | -              |
| 52-07-472-5890                    | REGULAR CONTRACTUAL SERVICES | -               | -               | -              | -             | -                | -              |
| 52-07-472-6310                    | AUDITING                     | -               | -               | -              | -             | -                | -              |
| 52-07-472-8010                    | OPERATING CAPITAL            | -               | -               | -              | -             | -                | -              |
| 52-07-472-8020                    | INFRASTRUCTURE IMPROVEMENTS  | 1,458           | -               | -              | -             | -                | -              |
| <b>TOTAL SEWER OPERATIONS</b>     |                              | <b>17,661</b>   | <b>20,737</b>   | <b>25,350</b>  | <b>15,666</b> | <b>17,091</b>    | <b>25,350</b>  |
| <b>DEPRECIATION</b>               |                              |                 |                 |                |               |                  |                |
| 52-00-700-1780                    | INFRASTRUCTURE DEPRECIATION  | 68,616          | 68,616          | -              | -             | -                | -              |
| <b>TOTAL DEPRECIATION</b>         |                              | <b>68,616</b>   | <b>68,616</b>   | <b>-</b>       | <b>-</b>      | <b>-</b>         | <b>-</b>       |
| <b>TOTAL FUND EXPENSES</b>        |                              | <b>86,278</b>   | <b>89,354</b>   | <b>25,350</b>  | <b>15,666</b> | <b>17,091</b>    | <b>25,350</b>  |
| <b>NET CHANGE IN FUND BALANCE</b> |                              | <b>(60,801)</b> | <b>(63,941)</b> | <b>-</b>       | <b>7,630</b>  | <b>8,323</b>     | <b>-</b>       |



**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.

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



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

**Michele Stepanek** started in 2014 as Assistant Manager. She has over 30 years of experience in the golf industry. Michele began her career as a caddy at Edgewood Valley Country Club. She worked as the Head Golf Coach at Mother McAuley High School for the major portion 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.



**FLAGG CREEK GOLF COURSE FUND DEPARTMENTAL INFORMATION CONTINUED...**

**MAJOR ACCOMPLISHMENTS**

- Made several policy/procedural changes in the functional areas of cash closing, inventory, and pre-employment screening (SG 2).
- Implemented Video Gaming and new Hole in One Contest to the existing revenue mix (SG 5).
- Negotiated a contract to outsource the food concessions to new vendor (SG 2).
- Renegotiated contract with local Golf Pro, Ken Malnar to promote more equitable revenue sharing for the Golf Course (SG 5).
- Increased net income despite revenue declines relative to the prior year totals (SG 2/5).



**INITIATIVES/GOALS FOR FISCAL 2018**

- Continue increasing internal controls and procedures including increased frequency of physical inventories (SG 2).
- Implement and monitor cost control measures to hedge cyclical revenue declines or poor performance from weather conditions (SG 2/5).
- Implement and monitor in-house concession operations as a alternative to poor outsourcing results in prior years (SG 2/5).
- Significantly reduce overtime costs in maintenance department (SG 5).
- Reduce capital outlays for fiscal 2018 and budget appropriate profit sharing target (SG 5).



## CITY OF COUNTRYSIDE 2018 ANNUAL BUDGET

### FLAGG CREEK GOLF COURSE FUND

| ACCT NUMBER                         | ACCT DESCRIPTION               | 2015<br>ACTUAL | 2016<br>ACTUAL | 2017<br>BUDGET | 2017<br>FYTD   | 2017<br>FYE PROJ | 2018<br>BUDGET |
|-------------------------------------|--------------------------------|----------------|----------------|----------------|----------------|------------------|----------------|
| <b>REVENUES:</b>                    |                                |                |                |                |                |                  |                |
| <b>CHARGES FOR SERVICES</b>         |                                |                |                |                |                |                  |                |
| 53-00-360-3000                      | RESIDENT WEEKEND               | 28,229         | 17,810         | 18,750         | 20,052         | 19,780           | 20,000         |
| 53-00-360-3005                      | NONRESIDENT WEEKEND            | 197,808        | 198,330        | 200,000        | 172,227        | 187,406          | 195,000        |
| 53-00-360-3010                      | RESIDENT WEEKDAYS              | 38,026         | 29,127         | 30,000         | 22,557         | 24,709           | 25,000         |
| 53-00-360-3015                      | NONRESIDENT WEEKDAYS           | 162,527        | 195,059        | 201,000        | 165,713        | 174,493          | 175,000        |
| 53-00-360-3020                      | RESIDENT JR/SR WEEKDAY         | 26,288         | 9,036          | 20,000         | 9,737          | 10,037           | 10,000         |
| 53-00-360-3025                      | NONRESIDENT JR/SR WEEKDAY      | 88,847         | 84,804         | 85,000         | 77,473         | 80,592           | 82,500         |
| 53-00-360-3030                      | DISCOUNT GREEN FEE PROGRAMS    | -              | 17,846         | 2,500          | 30,666         | 32,268           | 32,000         |
| 53-00-360-3100                      | PRIVATE LESSON WAYNE           | 12,584         | 7,585          | 8,500          | 11,065         | 10,930           | 10,500         |
| 53-00-360-3105                      | PRIVATE LESSON KEN             | 49,087         | -              | -              | -              | -                | -              |
| 53-00-360-3110                      | PRIVATE LESSON GROUP - WAYNE   | 1,250          | 90             | 1,150          | 420            | 260              | 250            |
| 53-00-360-3115                      | PRIVATE LESSON GROUP - KEN     | 39,790         | -              | 450            | -              | -                | -              |
| 53-00-360-3120                      | PRIVATE LESSON GROUP - STAFF   | (85)           | 2,800          | 1,500          | 150            | 725              | 500            |
| 53-00-360-3150                      | GOLF COURSE RIDING CART        | 110,712        | 113,594        | 116,000        | 107,058        | 113,095          | 113,000        |
| 53-00-360-3155                      | GOLF COURSE PULL CART          | 13,784         | 13,227         | 13,750         | 11,451         | 11,925           | 12,000         |
| 53-00-360-3200                      | GOLF COURSE CLUB RENTAL        | 1,576          | -              | -              | 60             | 60               | -              |
| 53-00-360-3210                      | GIFT CERTIFICATE/DISCOUNT CARD | -              | -              | -              | -              | -                | -              |
| 53-00-360-3250                      | GOLF COURSE LEAGUE REVENUE     | 82,810         | 84,282         | 80,500         | 60,923         | 87,628           | 85,000         |
| 53-00-360-3300                      | VIDEO GAMING REVENUE           | -              | 870            | 14,000         | 11,754         | 11,000           | 12,500         |
| 53-00-360-3305                      | HOLE IN ONE REVENUE SHARE      | -              | -              | 8,500          | 6,675          | 7,185            | 8,000          |
| 53-00-360-3500                      | MISC - RAFFLE TICKETS          | -              | -              | -              | -              | -                | -              |
| 53-00-360-3505                      | MISC - RESIDENT ID CARD        | 674            | 1,420          | 1,650          | 1,150          | 1,345            | 1,300          |
| 53-00-360-3510                      | MISC - HANDICAPS               | 80             | 192            | 200            | 80             | 132              | 150            |
| 53-00-360-3600                      | MISC - SPONSORSHIPS            | -              | 400            | 400            | 149            | 117              | 100            |
| 53-00-360-3610                      | MISC - PRO RENTAL PMTS         | -              | 7,500          | 8,000          | 14,000         | 15,000           | 15,000         |
| 53-00-360-3810                      | INTEREST INCOME                | 519            | 346            | -              | -              | -                | -              |
| 53-00-360-3850                      | OUTINGS/MISC. REVENUE          | 4,236          | 4,427          | 4,856          | 1,334          | 2,495            | 2,500          |
| <b>TOTAL CHARGES FOR SERVICES</b>   |                                | <b>858,743</b> | <b>788,745</b> | <b>816,706</b> | <b>724,694</b> | <b>791,180</b>   | <b>800,300</b> |
| <b>PRACTICE RANGE</b>               |                                |                |                |                |                |                  |                |
| 53-00-370-3300                      | BUCKET - SMALL                 | 9,232          | 8,434          | 8,650          | 7,328          | 8,030            | 8,400          |
| 53-00-370-3305                      | BUCKET - REGULAR               | 22,314         | 18,226         | 19,000         | 15,384         | 16,858           | 17,000         |
| 53-00-370-3310                      | BUCKET - JUMBO                 | 86,290         | 90,860         | 91,500         | 77,950         | 88,950           | 90,000         |
| 53-00-370-3315                      | RENTAL CLUB PRACTICE           | 400            | 1,288          | 1,275          | 1,506          | 1,628            | 1,500          |
| 53-00-370-3350                      | PRACTICE RANGE FEE REVENUE     | 23,905         | 27,090         | 27,000         | 26,360         | 28,674           | 27,000         |
| <b>TOTAL PRACTICE RANGE REVENUE</b> |                                | <b>142,141</b> | <b>145,898</b> | <b>147,425</b> | <b>128,528</b> | <b>144,140</b>   | <b>143,900</b> |
| <b>PRO SHOP</b>                     |                                |                |                |                |                |                  |                |
| 53-00-380-3400                      | PRO SHOP - SLEEVE BALLS        | 10,082         | 10,127         | 10,750         | 11,735         | 11,083           | 11,000         |
| 53-00-380-3402                      | PRO SHOP - ACCESSORIES         | 6,977          | 6,469          | 5,800          | 6,250          | 7,332            | 7,000          |
| 53-00-380-3404                      | PRO SHOP - GLOVES              | 7,090          | 6,152          | 6,200          | 6,097          | 6,400            | 6,400          |
| 53-00-380-3406                      | PRO SHOP - CLOTHING            | 3,816          | 1,994          | 3,500          | 2,902          | 2,962            | 3,000          |
| 53-00-380-3408                      | PRO SHOP - HATS/CAPS           | 4,200          | 3,645          | 3,900          | 3,244          | 3,551            | 3,500          |
| 53-00-380-3410                      | PRO SHOP - SHOES               | 3,710          | 3,345          | 3,500          | 2,658          | 2,887            | 3,000          |
| 53-00-380-3412                      | PRO SHOP - SPECIAL ORDER       | 4,015          | 624            | 1,000          | 378            | 488              | 500            |
| <b>TOTAL PRO SHOP REVENUE</b>       |                                | <b>39,890</b>  | <b>32,355</b>  | <b>34,650</b>  | <b>33,264</b>  | <b>34,702</b>    | <b>34,400</b>  |



# CITY OF COUNTRYSIDE 2018 ANNUAL BUDGET

## FLAGG CREEK GOLF COURSE FUND CONTINUED...

| ACCT NUMBER              | ACCT DESCRIPTION         | 2015<br>ACTUAL | 2016<br>ACTUAL | 2017<br>BUDGET | 2017<br>FYTD   | 2017<br>FYE PROJ | 2018<br>BUDGET |
|--------------------------|--------------------------|----------------|----------------|----------------|----------------|------------------|----------------|
| <b>CONCESSIONS</b>       |                          |                |                |                |                |                  |                |
| 53-00-390-3445           | CONCESSION RENTAL INCOME | -              | 3,500          | 8,100          | 5,800          | 6,300            | -              |
| 53-00-390-3450           | BEVERAGE CART - SODA     | 4,622          | 4,095          | 4,275          | 2,227          | 2,151            | 2,500          |
| 53-00-390-3455           | BEVERAGE CART - FOOD     | 825            | 836            | 950            | 105            | 105              | 500            |
| 53-00-390-3460           | BEVERAGE CART - BEER     | 17,301         | 12,755         | 14,500         | 1,352          | 1,352            | 1,350          |
| 53-00-390-3465           | BEVERAGE CART - LIQUOR   | 3,912          | 3,671          | 3,500          | 3,638          | 3,951            | 3,900          |
| 53-00-390-3470           | COFFEE/SODA/WATER        | 23,706         | 15,243         | 15,000         | 17,554         | 18,540           | 18,500         |
| 53-00-390-3475           | FOOD                     | 34,029         | 6,595          | 7,000          | 4,579          | 4,107            | 42,100         |
| 53-00-390-3480           | BEER                     | 58,069         | 63,060         | 62,500         | 81,863         | 82,901           | 83,000         |
| 53-00-390-3485           | LIQUOR                   | 32,629         | 36,191         | 37,000         | 36,171         | 37,957           | 37,500         |
| 53-00-390-3490           | OUTING FOOD              | -              | -              | -              | -              | -                | -              |
| 53-00-390-3494           | PRIVATE PARTIES          | 32,152         | 9,151          | 8,500          | 4,344          | 5,821            | 10,000         |
| <b>TOTAL CONCESSIONS</b> |                          | <b>207,244</b> | <b>155,097</b> | <b>161,325</b> | <b>157,633</b> | <b>163,184</b>   | <b>199,350</b> |

|                            |                  |                  |                  |                  |                  |                  |
|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>TOTAL FUND REVENUES</b> | <b>1,248,018</b> | <b>1,122,095</b> | <b>1,160,106</b> | <b>1,044,119</b> | <b>1,133,207</b> | <b>1,177,950</b> |
|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|

### EXPENSES:

#### GOLF COURSE

|                |                                |        |         |         |         |         |         |
|----------------|--------------------------------|--------|---------|---------|---------|---------|---------|
| 53-01-481-4210 | SALARIES FULL TIME             | 90,616 | 146,232 | 150,621 | 142,185 | 148,931 | 155,003 |
| 53-01-481-4215 | SALARIES PART TIME             | 53,207 | 9,889   | 28,700  | 7,561   | 7,519   | 7,534   |
| 53-01-481-4216 | SALARIES PART TIME-SEASONAL    | 84,771 | 146,195 | 129,938 | 128,691 | 140,797 | 131,250 |
| 53-01-481-4217 | OVERTIME                       | -      | -       | -       | -       | -       | -       |
| 53-01-481-4218 | BUYBACKS & OTHER BENEFITS      | -      | -       | -       | -       | -       | -       |
| 53-01-481-4219 | GRATUITY                       | -      | -       | -       | -       | -       | -       |
| 53-01-481-4220 | SOCIAL SECURITY TAX            | 13,942 | 18,603  | 19,174  | 17,055  | 18,236  | 18,215  |
| 53-01-481-4225 | MEDICARE TAX                   | 3,261  | 4,351   | 4,484   | 3,991   | 4,265   | 4,260   |
| 53-01-481-4230 | HEALTH INSURANCE               | 30,991 | 23,001  | 24,773  | 22,038  | 23,770  | 25,316  |
| 53-01-481-1004 | OPEB EXPENSE                   | -      | 200     | -       | -       | -       | -       |
| 53-01-481-4235 | OTHER INSURANCE                | 503    | 1,548   | 1,713   | 1,468   | 1,643   | 1,830   |
| 53-01-481-4240 | UNEMPLOYMENT                   | 10,836 | 840     | 4,000   | -       | -       | 2,500   |
| 53-01-481-4250 | EMPLOYEE ASSISTANCE PROGRAM    | 88     | 70      | 75      | 70      | 70      | 70      |
| 53-01-481-4260 | IMRF                           | 15,119 | 18,723  | 26,593  | 21,521  | 23,224  | 21,483  |
| 53-01-481-4270 | EMPLOYEE PHYSICALS             | -      | 4,895   | 3,000   | 3,516   | 4,845   | 4,895   |
| 53-01-481-4280 | SERVICE AWARDS                 | -      | 300     | -       | -       | -       | -       |
| 53-01-481-5110 | MAINTENANCE BLDG- GOLF COURSE  | 7,927  | 8,867   | 3,500   | 6,406   | 6,438   | 6,500   |
|                | CARPET CLEANING                | 1,000  |         |         |         |         |         |
|                | MISC REPAIRS                   | 5,500  |         |         |         |         |         |
| 53-01-481-5120 | MAINTENANCE EQUIP- GOLF COURSE | 18,546 | 3,144   | 6,000   | 5,235   | 4,866   | 4,500   |
|                | CART REPAIRS                   | 2,000  |         |         |         |         |         |
|                | SIGN MAINTENANCE               | 1,500  |         |         |         |         |         |
|                | COPIER MAINTENANCE             | 1,000  |         |         |         |         |         |
| 53-01-481-5130 | MAINTENANCE VEH- GOLF COURSE   | 1,434  | -       | 500     | -       | -       | -       |
| 53-01-481-5140 | MAINTENANCE INFRAS- GOLF COURS | 64,604 | 200     | -       | -       | 200     | -       |
| 53-01-481-5310 | AUDITING/BOOKKEEPING           | 11,420 | 7,500   | 6,000   | 6,000   | 6,000   | 6,120   |
| 53-01-481-5320 | ENGINEERING                    | -      | -       | -       | -       | -       | -       |
| 53-01-481-5330 | LEGAL                          | 6,274  | 2,531   | 2,500   | 1,912   | 2,756   | 2,500   |
| 53-01-481-5500 | CELL PHONE EXPENSE             | 3,054  | 1,895   | 2,500   | 898     | 1,467   | 1,500   |

THE GOLF COURSE DEPARTMENT IS CONTINUED ON THE FOLLOWING PAGE



## CITY OF COUNTRYSIDE 2018 ANNUAL BUDGET

### FLAGG CREEK GOLF COURSE FUND CONTINUED...

| ACCT NUMBER                     | ACCT DESCRIPTION                  | 2015<br>ACTUAL | 2016<br>ACTUAL | 2017<br>BUDGET | 2017<br>FYTD | 2017<br>FYE PROJ | 2018<br>BUDGET |
|---------------------------------|-----------------------------------|----------------|----------------|----------------|--------------|------------------|----------------|
| <b>GOLF COURSE CONTINUED...</b> |                                   |                |                |                |              |                  |                |
| 53-01-481-5610                  | CONFERENCES & TRAVEL              | 6,646          | 4,387          | 3,800          | 856          | 4,041            | 3,800          |
|                                 | ANNUAL TOURNAMENT                 | 1,800          |                |                |              |                  |                |
|                                 | LOCAL MILEAGE REIMBURSEMENT       | 2,000          |                |                |              |                  |                |
| 53-01-481-5630                  | TRAINING & MEETINGS               | 923            | 1,617          | 2,500          | 721          | 768              | 1,000          |
| 53-01-481-5650                  | SUBSCRIPTIONS                     | 1,379          | 110            | 250            | 163          | 274              | 300            |
| 53-01-481-5680                  | SOFTWARE MAINTENANCE/LICENSES     | 4,345          | 4,664          | 5,798          | 1,372        | 3,814            | 3,680          |
|                                 | FORE RESERVATIONS/WEB/ANNUAL      | 2,781          |                |                |              |                  |                |
|                                 | MSI ANNUAL TO FCGC                | 899            |                |                |              |                  |                |
| 53-01-481-5690                  | MEMBERSHIPS & LICENSES            | 2,515          | 1,420          | 2,085          | 2,131        | 2,241            | 2,150          |
|                                 | SAMS CLUB ANNUAL                  | 100            |                |                |              |                  |                |
|                                 | PGA ANNUAL DUES                   | 800            |                |                |              |                  |                |
|                                 | BUSINESS LICENSE/VGM LICENSES     | 1,250          |                |                |              |                  |                |
| 53-01-481-5700                  | TELEPHONE                         | 8,630          | 1,337          | 6,750          | 2,617        | 1,288            | 5,580          |
|                                 | COMCAST-INTERNET/BE (\$465.00/MO) |                |                |                |              |                  |                |
| 53-01-481-5710                  | POSTAGE                           | 275            | 277            | 300            | 160          | 277              | 300            |
| 53-01-481-5720                  | NATURAL GAS- GOLF COURSE          | 6,951          | 3,257          | 6,000          | 2,498        | 3,223            | 3,750          |
| 53-01-481-5730                  | ELECTRICITY- GOLF COURSE          | 23,838         | 19,549         | 20,000         | 17,489       | 22,375           | 23,500         |
| 53-01-481-5740                  | WATER- GOLF COURSE                | 3,172          | 4,227          | 3,800          | 4,285        | 4,633            | 4,700          |
| 53-01-481-5810                  | LEGAL NOTICES                     | 109            | -              | 150            | -            | -                | -              |
| 53-01-481-5820                  | RISK MGMT/INSURANCE               | 16,805         | 25,407         | 26,150         | 19,356       | 24,248           | 25,399         |
|                                 | IRMA (10% OF PREMIUM)             | 17,525         |                |                |              |                  |                |
|                                 | CLAIMS DEDUCTIBLE ALLOCATION      | 7,874          |                |                |              |                  |                |
| 53-01-481-5890                  | CONTRACTUAL/CONSULTING            | 117,448        | 53,546         | 40,000         | 36,299       | 39,238           | 34,600         |
|                                 | PEST CONTROL                      | 1,000          |                |                |              |                  |                |
|                                 | PORTABLE RESTROOMS                | 2,500          |                |                |              |                  |                |
|                                 | FIRE/BURGLAR ALARM                | 2,700          |                |                |              |                  |                |
|                                 | REFURSE DISPOSAL                  | 3,000          |                |                |              |                  |                |
|                                 | BACKGROUND CHECKS                 | 1,500          |                |                |              |                  |                |
|                                 | PRINTING/FORMS                    | 1,500          |                |                |              |                  |                |
|                                 | LESSON CONTRACTS                  | 9,900          |                |                |              |                  |                |
|                                 | HANDICAP SERVICE                  | 2,000          |                |                |              |                  |                |
|                                 | ADVERTISING/MARKETING             | 1,000          |                |                |              |                  |                |
|                                 | CABLE TV - CLUBHOUSE              | 1,500          |                |                |              |                  |                |
|                                 | IT SUPPORT                        | 1,500          |                |                |              |                  |                |
|                                 | ENTERTAINMENT CONTRACTS           | 1,500          |                |                |              |                  |                |
|                                 | MISCELLANEOUS                     | 5,000          |                |                |              |                  |                |
| 53-01-481-6510                  | OFFICE SUPPLIES                   | 1,118          | 2,637          | 3,000          | 1,530        | 2,004            | 2,000          |
| 53-01-481-6515                  | BANK FEES                         | 3,590          | 1,537          | 1,500          | 734          | 711              | 775            |
| 53-01-481-6516                  | CREDIT CARD FEES                  | 19,296         | 16,939         | 18,500         | 15,961       | 16,752           | 17,250         |
| 53-01-481-6517                  | GIFT CARD DISCOUNT                | -              | 1,192          | -              | 6,165        | -                | 7,500          |
| 53-01-481-6520                  | OPERATING SUPPLIES/SERVICES       | 19,167         | 23,002         | 21,400         | 16,678       | 20,447           | 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         | 139            | -              | -            | 139              | -              |



# CITY OF COUNTRYSIDE 2018 ANNUAL BUDGET

## FLAGG CREEK GOLF COURSE FUND CONTINUED...

| ACCT NUMBER                     | ACCT DESCRIPTION               | 2015<br>ACTUAL   | 2016<br>ACTUAL | 2017<br>BUDGET | 2017<br>FYTD   | 2017<br>FYE PROJ | 2018<br>BUDGET |
|---------------------------------|--------------------------------|------------------|----------------|----------------|----------------|------------------|----------------|
| <b>GOLF COURSE CONTINUED...</b> |                                |                  |                |                |                |                  |                |
| 53-01-481-7000                  | DEPRECIATION                   | 126,138          | 126,719        | -              | -              | -                | -              |
| 53-01-481-8010                  | OPERATING CAPITAL-GOLF COURSE  | 32,492           | 13,582         | 45,000         | 69,655         | 70,127           | 10,000         |
|                                 | EMERGENCY REPLACEMENTS         | 10,000           |                |                |                |                  |                |
| 53-01-481-8020                  | INFRASTRUCTURE IMPVMENTS - GC  | 203              | 3,469          | 25,000         | 11,200         | 14,316           | 5,000          |
| 53-01-481-9055                  | CONTRACTUAL PROFIT SHARING DIS | 187,657          | (19,178)       | 42,750         | -              | -                | 159,221        |
| 53-01-481-9060                  | DONATIONS (BOARD APPROVED)     | 1,930            | 4,585          | 5,000          | 5,363          | 5,000            | 5,000          |
| <b>TOTAL GOLF COURSE</b>        |                                | <b>1,012,225</b> | <b>693,401</b> | <b>693,804</b> | <b>583,780</b> | <b>630,945</b>   | <b>730,381</b> |
| <b>PRACTICE RANGE</b>           |                                |                  |                |                |                |                  |                |
| 53-01-482-6520                  | OPERATING SUPP- PRACTICE RANGE | 8,318            | 5,033          | 7,500          | 2,716          | 7,500            | 4,000          |
|                                 | RANGE SUPPLIES                 | 4,000            |                |                |                |                  |                |
|                                 | RANGE MATS                     | -                |                |                |                |                  |                |
| 53-01-482-8010                  | OPERATING CAP- PRACTICE RANGE  | 1,047            | 1,517          | 1,500          | -              | 1,092            | 1,000          |
| <b>TOTAL PRACTICE RANGE</b>     |                                | <b>9,366</b>     | <b>6,550</b>   | <b>9,000</b>   | <b>2,716</b>   | <b>8,592</b>     | <b>5,000</b>   |
| <b>PRO SHOP</b>                 |                                |                  |                |                |                |                  |                |
| 53-01-483-5840                  | PURCHASES - SLEEVE BALLS       | 6,750            | 5,370          | 5,750          | 6,233          | 5,888            | 5,750          |
| 53-01-483-5845                  | PURCHASES - ACCESSORIES        | 2,910            | 3,100          | 3,250          | 3,371          | 3,754            | 3,750          |
| 53-01-483-5850                  | PURCHASES - GLOVES             | 4,735            | 3,397          | 4,275          | 3,430          | 3,629            | 3,500          |
| 53-01-483-5855                  | PURCHASES - CLOTHING           | 4,187            | 1,565          | 2,600          | 1,825          | 2,011            | 1,750          |
| 53-01-483-5860                  | PURCHASES - HATS/CAPS          | 2,571            | 1,845          | 2,450          | 1,626          | 1,757            | 1,850          |
| 53-01-483-5865                  | PURCHASES - SHOES              | 2,823            | 2,477          | 2,850          | 2,169          | 2,575            | 2,500          |
| 53-01-483-5870                  | PURCHASES - SPECIAL ORDER      | 2,379            | 279            | 1,000          | -              | -                | 500            |
| <b>TOTAL PRO SHOP</b>           |                                | <b>26,355</b>    | <b>18,032</b>  | <b>22,175</b>  | <b>18,654</b>  | <b>19,614</b>    | <b>19,600</b>  |
| <b>CONCESSIONS</b>              |                                |                  |                |                |                |                  |                |
| 53-01-484-4210                  | SALARIES FULL TIME             | 37,962           | 16,582         | -              | -              | -                | -              |
| 53-01-484-4215                  | SALARIES PART TIME             | 32,982           | -              | 18,908         | -              | -                | -              |
| 53-01-484-4216                  | SALARIES PART TIME-SEASONAL    | 5,685            | 21,587         | 32,000         | 31,163         | 31,005           | 54,140         |
| 53-01-484-4217                  | OVERTIME                       | 1,623            | 202            | 545            | -              | -                | -              |
| 53-01-484-4218                  | BUYBACKS & OTHER BENEFITS      | -                | 873            | -              | -              | 873              | -              |
| 53-01-484-4219                  | GRATUITY                       | -                | -              | -              | -              | -                | -              |
| 53-01-484-4220                  | SOCIAL SECURITY TAX            | 4,303            | 2,877          | 3,190          | 2,490          | 2,651            | 3,357          |
| 53-01-484-4225                  | MEDICARE TAX                   | 1,006            | 673            | 746            | 582            | 619              | 785            |
| 53-01-484-4230                  | HEALTH INSURANCE               | 3,634            | 4,004          | -              | -              | -                | -              |
| 53-01-484-4235                  | OTHER INSURANCE                | 159              | 179            | -              | -              | -                | -              |
| 53-01-484-4240                  | UNEMPLOYMENT                   | -                | -              | -              | -              | -                | -              |
| 53-01-484-4260                  | IMRF                           | 5,600            | 2,725          | 2,885          | 3              | 2                | -              |
| 53-01-484-5120                  | MAINTENANCE EQUIP-CONCESS      | 3,890            | 8,346          | 5,500          | 4,567          | 6,519            | 5,500          |
|                                 | CLEANING/MAINTENANCE           | 3,500            |                |                |                |                  |                |
|                                 | CONTIGENCIES/REPAIRS           | 2,000            |                |                |                |                  |                |
| 53-01-484-5840                  | INV PURCHASE-CONCESSIONS       | 75,246           | 54,931         | 57,000         | 46,440         | 50,409           | 63,909         |
| 53-01-484-6520                  | OPER SUPPLIES-CONCESSIONS      | 5,281            | 7,622          | 5,500          | 8,140          | 6,728            | -              |
| 53-01-484-8010                  | OPERATING CAP- CONCESSIONS     | 50               | -              | 6,500          | -              | -                | 6,500          |
|                                 | ICE MACHINE                    | 3,000            |                |                |                |                  |                |
|                                 | BAR COOLER                     | 2,000            |                |                |                |                  |                |
|                                 | SINK IN BAR AREA               | 1,500            |                |                |                |                  |                |
| <b>TOTAL CONCESSIONS</b>        |                                | <b>177,421</b>   | <b>120,601</b> | <b>132,774</b> | <b>93,385</b>  | <b>98,806</b>    | <b>134,191</b> |



# CITY OF COUNTRYSIDE 2018 ANNUAL BUDGET

## FLAGG CREEK GOLF COURSE FUND CONTINUED...

| ACCT NUMBER        | ACCT DESCRIPTION               | 2015<br>ACTUAL | 2016<br>ACTUAL | 2017<br>BUDGET | 2017<br>FYTD | 2017<br>FYE PROJ | 2018<br>BUDGET |
|--------------------|--------------------------------|----------------|----------------|----------------|--------------|------------------|----------------|
| <b>MAINTENANCE</b> |                                |                |                |                |              |                  |                |
| 53-01-485-4210     | SALARIES FULL TIME             | 93,391         | 89,996         | 96,095         | 85,133       | 87,477           | 97,408         |
| 53-01-485-4215     | SALARIES PART TIME             | 128            | -              | -              | -            | -                | -              |
| 53-01-485-4216     | SALARIES PART TIME-SEASONAL    | 49,773         | 48,837         | 50,000         | 45,691       | 49,813           | 50,000         |
| 53-01-485-4217     | OVERTIME                       | 1,253          | 7,518          | 2,175          | 6,648        | 6,825            | 1,995          |
| 53-01-485-4218     | BUYBACKS & OTHER BENEFITS      | -              | -              | -              | -            | -                | -              |
| 53-01-485-4220     | SOCIAL SECURITY TAX            | 8,624          | 8,984          | 9,193          | 8,468        | 8,874            | 9,263          |
| 53-01-485-4225     | MEDICARE TAX                   | 2,017          | 2,101          | 2,150          | 1,980        | 2,075            | 2,166          |
| 53-01-485-4230     | HEALTH INSURANCE               | 3,682          | 6,048          | 6,900          | 6,006        | 6,160            | 7,051          |
| 53-01-485-4235     | OTHER INSURANCE                | 1,006          | 1,692          | 626            | 1,468        | 1,643            | 664            |
| 53-01-485-4240     | UNEMPLOYMENT                   | -              | -              | -              | -            | -                | -              |
| 53-01-485-4260     | IMRF                           | 13,306         | 13,011         | 14,384         | 12,663       | 13,274           | 13,501         |
| 53-01-485-5110     | MAINTENANCE - BUILDING         | -              | -              | 2,500          | 3,375        | -                | 1,000          |
|                    | EMERGENCY REPAIRS              | 1,000          |                |                |              |                  |                |
| 53-01-485-5120     | MAINTENANCE - EQUIPMENT        | -              | 14,158         | 15,000         | 14,930       | 18,247           | 15,000         |
| 53-01-485-5130     | MAINTENANCE - VEHICLES         | -              | 266            | 500            | -            | -                | -              |
| 53-01-485-5140     | MAINTENANCE INFRASTRUCTURE     | -              | 78,667         | 70,000         | 61,933       | 68,188           | 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          | -              | 2,517          | 1,000          | 362          | 1,000            | 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           | -              | 710            | 730            | 715          | 690              | 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         | -              | -              | -              | -            | -                | -              |
| 53-01-485-6520     | OPERATING SUPPLIES             | -              | 6,326          | 3,500          | 3,436        | 3,500            | 3,500          |
|                    | UNIFORMS                       | 750            |                |                |              |                  |                |
|                    | COURSE SUPPLIES/SAFETY EQUIP   | 2,750          |                |                |              |                  |                |
| 53-01-485-6530     | FUEL/OIL                       | -              | 6,904          | 5,000          | 3,479        | 6,718            | 7,000          |

THE MAINTENANCE DEPARTMENT IS CONTINUED ON THE FOLLOWING PAGE

**FLAGG CREEK GOLF COURSE FUND CONTINUED...**

| ACCT NUMBER                       | ACCT DESCRIPTION       | 2015<br>ACTUAL   | 2016<br>ACTUAL   | 2017<br>BUDGET   | 2017<br>FYTD   | 2017<br>FYE PROJ | 2018<br>BUDGET   |
|-----------------------------------|------------------------|------------------|------------------|------------------|----------------|------------------|------------------|
| <b>MAINTENANCE CONTINUED...</b>   |                        |                  |                  |                  |                |                  |                  |
| 53-01-485-8010                    | OPERATING CAPITAL      | -                | -                | 21,600           | 14,912         | 25,832           | 7,500            |
|                                   | EMERGENCY REPLACEMENTS | 7,500            |                  |                  |                |                  |                  |
| <b>TOTAL MAINTENANCE</b>          |                        | <b>173,179</b>   | <b>287,734</b>   | <b>302,353</b>   | <b>271,199</b> | <b>300,316</b>   | <b>288,778</b>   |
| <b>TOTAL FUND EXPENSES</b>        |                        | <b>1,398,545</b> | <b>1,126,318</b> | <b>1,160,106</b> | <b>969,734</b> | <b>1,058,274</b> | <b>1,177,950</b> |
| <b>NET CHANGE IN FUND BALANCE</b> |                        | <b>(150,528)</b> | <b>(4,224)</b>   | <b>-</b>         | <b>74,385</b>  | <b>74,933</b>    | <b>-</b>         |



## GLOSSARY AND ACRONYMS

### A

#### **ACCOUNTS PAYABLE**

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

#### **ACCOUNTS RECEIVABLE**

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

#### **ACCRUAL BASIS OF ACCOUNTING**

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

#### **ADOPTED BUDGET**

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

#### **AD VALOREM PROPERTY TAX**

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

#### **ADVANCED REFUNDING BONDS**

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

#### **AUTOMATED EXTERNAL DEFIBRILLATOR (AED)**

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

#### **AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS (AICPA)**

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

#### **AMORTIZATION**

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

#### **AMERICAN PLANNING ASSOCIATION (APA)**

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

**GLOSSARY AND ACRONYMS CONTINUED...**

**AMERICAN PUBLIC WORKS ASSOCIATION (APWA)**

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

**ASSESSED VALUATION**

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

**ASSIGNED FUND BALANCE**

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

**AUDIT**

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

**B**

**BALANCED BUDGET**

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

**BALANCE SHEET**

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

**BASIS OF ACCOUNTING**

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

**BEVERAGE ALCOHOL SELLERS AND SERVERS EDUCATION AND TRAINING (BASSET)**

Beverage Alcohol Sellers and Servers Education and Training 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.

**BOND**

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

**GLOSSARY AND ACRONYMS CONTINUED...**

**BOND ABATEMENT ORDINANCE**

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

**BUDGETARY CONTROL**

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

**C**

**CALLABLE BOND**

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

**CAPERS**

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

**CAPITAL IMPROVEMENT PLAN (CIP)**

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

**CASH BASIS OF ACCOUNTING**

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

**CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING**

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

**CHICAGO OFFICE TECHNOLOGY GROUP (COTG)**

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

**CITIZENS POLICE ACADEMY**

Citizens Police Academy is a free 12-week program designed to provide participants with a firsthand look into law enforcement and the operations of the Countryside Police Department. Classes are taught 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.

**GLOSSARY AND ACRONYMS CONTINUED...**

**COMMERICAL DRIVERS LICENSE (CDL)**

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

**COMMITTED FUND BALANCE**

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

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

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

**COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR)**

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

**CONTINGENT LIABILITY**

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

**CONTINUING PROFESSIONAL EDUCATION (CPE)**

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

**COOK COUNTY DEPARTMENT OF PUBLIC HEALTH (CCDPH)**

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

**CRIMINAL JUSTICE INFORMATION SYSTEM (CJIS) FEDERAL MANDATE**

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

**GLOSSARY AND ACRONYMS CONTINUED...**

**D**

***DATAMATION***

Software used to scan, store and retrieve documents.

***DEAD ON ARRIVAL (DOA)***

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

***DEBT RATIOS***

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

***DEFEASANCE***

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

***DEPARTMENT OF HOMELAND SECURITY AND EMERGENCY MANAGEMENT (DHSEM)***

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

***DEPARTMENT OF TRANSPORTATION (DOT)***

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

***DEPRECIATION***

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

***DERIVATIVES***

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

***DRIVING UNDER THE INFLUENCE (DUI)***

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

**GLOSSARY AND ACRONYMS CONTINUED...**

**DRUG ABUSE RESISTANCE EDUCATION (DARE)**

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

**DRUG ENFORCEMENT ADMINISTRATION AGENCY (DEA)**

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

**E**

**EQUALIZED ASSESSED VALUATION (EAV)**

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

**EMERGENCY OPERATIONS CENTER (EOC)**

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

**ENCUMBRANCE**

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

**ENTERPRISE FUND**

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

**ENTITLEMENT**

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

**F**

**FAMILY AND MEDICAL LEAVE ACT (FMLA)**

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

**GLOSSARY AND ACRONYMS CONTINUED...**

**FEDERAL BUREAU OF INVESTIGATION NATIONAL ACADEMY (FBI NA)**

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

**FEDERAL INSURANCE CONTRIBUTIONS ACT (FICA)**

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

**FREEDOM OF INFORMATION ACT (FOIA)**

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

**FIDUCIARY FUND TYPE**

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

**FISCAL YEAR**

A twelve-month period 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.

**FIXED ASSETS**

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

**FULL TIME EQUIVALENT (FTE)**

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

**FUND**

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

**FUND BALANCE**

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

**GLOSSARY AND ACRONYMS CONTINUED...**

**G**

**GATEWAY**

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

**GENERAL LEDGER**

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

**GENERALLY ACCEPTED ACCOUNTING PRINCIPALS (GAAP)**

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

**GEOGRAPHIC INFORMATION SYSTEM (GIS)**

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

**GOLF COURSE SUPERINTENDENTS ASSOCIATION OF AMERICA (GCSAA)**

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

**GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB)**

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

**GOVERNMENTAL FUND TYPES**

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

**GLOSSARY AND ACRONYMS CONTINUED...**

**GOVERNMENTAL FUND TYPES (CONTINUED...)**

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

**GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA)**

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

**H**

**HEATING VENTILATION AND AIR CONDITIONING (HVAC)**

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

**I**

**ILLINOIS CHAPTER OF THE AMERICAN PLANNING ASSOCIATION (ILAPA)**

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

**ILLINOIS CITY COUNTY MANAGERS ASSOCIATION (ILCMA)**

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

**ILLINOIS CPA SOCIETY (ILCPA)**

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

**ILLINOIS DEPARTMENT OF TRANSPORTATION (IDOT)**

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

**GLOSSARY AND ACRONYMS CONTINUED...**

**ILLINOIS ENVIRONMENTAL PROTECTION AGENCY (IEPA)**

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

**ILLINOIS FIRE AND POLICE COMMISSIONERS ASSOCIATION (IFPCA)**

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

**ILLINOIS GOVERNMENT FINANCE OFFICERS ASSOCIATION (IGFOA)**

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

**ILLINOIS JUVENILE OFFICERS ASSOCIATION (IJOA)**

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

**ILLINOIS LAW ENFORCEMENT ALARM SYSTEM (ILEAS)**

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

**ILLINOIS MUNICIPAL LEAGUE (IML)**

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

**ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF)**

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

**ILLINOIS TRANSPORTATION ENHANCEMENT PROGRAM (ITEP)**

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

**GLOSSARY AND ACRONYMS CONTINUED...**

**INTERGOVERNMENTAL RISK MANAGEMENT AGENCY (IRMA)**

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

**INTERNATIONAL ASSOCIATION OF CHIEFS OF POLICE (IACP)**

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

**INTERNATIONAL CITY COUNTY MANAGER'S ASSOCIATION (ICMA)**

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

**INTERNATIONAL COUNCIL OF SHOPPING CENTERS (ICSC)**

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

**INTERNATIONAL INSTITUTE OF MUNICIPAL CLERKS (IIMC)**

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

**J**

**JOINT REVIEW BOARD**

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

**JOINT UTILITY LOCATION INFORMATION FOR EXCAVATORS (JULIE)**

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

**JUDGMENT**

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

**GLOSSARY AND ACRONYMS CONTINUED...**

**L**

**LEVY**

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

**LEXUS NEXUS**

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

**LIABILITIES**

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

**LIGHT EMITTING DIODE (LED)**

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

**LINE ITEM BUDGET**

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

**LOCAL 150**

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

**LONG TERM DEBT**

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

**M**

**MAJOR CRIME ASSISTANCE TEAM (MCAT)**

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

**MAJOR FUND**

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

**GLOSSARY AND ACRONYMS CONTINUED...**

**MODIFIED ACCRUAL BASIS OF ACCOUNTING**

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

**MUNICIPAL CLERKS OF ILLINOIS (MCI)**

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

**MUNICIPAL SOFTWARE INC (MSI)**

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

**N**

**NATIONAL INCIDENT MANAGEMENT SYSTEM (NIMS)**

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

**NATIONAL PUBLIC EMPLOYER LABOR RELATIONS ASSOCIATION (NPELRA)**

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

**NET INTEREST COST (NIC)**

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

**NON MAJOR FUND**

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

**NON SPENDABLE FUND BALANCE**

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

**GLOSSARY AND ACRONYMS CONTINUED...**

**O**

**OBJECT CODE**

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

**OPEN SPACE LAND ACQUISITION AND DEVELOPMENT (OSLAD)**

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

**OPERATING TRANSFERS**

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

**ORDINANCE**

A piece of legislation enacted by a municipal authority.

**OTHER FINANCING SOURCES (OFS)**

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

**OTHER FINANCING USES (OFU)**

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

**P**

**PAR VALUE**

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

**PAYING AGENT**

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

**PER CAPITA DEBT**

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

**PROPRIETARY FUND TYPES**

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

**PURCHASE ORDER**

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

**GLOSSARY AND ACRONYMS CONTINUED...**

**Q**

**QUALIFIED BONDS/NOTES**

Qualified or “Bank Qualified” bonds/notes describe a class of municipal debt that enjoy a tax advantaged status when purchased by commercial banks. 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 \$10MM in total debt issuance by the issuer for the specified calendar year, and certain private activity tests.

**R**

**REDEVELOPMENT AGREEMENT (RDA)**

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

**REFUNDING BONDS**

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

**REQUEST FOR PROPOSALS (RFP)**

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

**REQUEST FOR QUALIFICATIONS (RFQ)**

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

**RESTRICTED FUND BALANCE**

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

**REVENUE BONDS**

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

**GLOSSARY AND ACRONYMS CONTINUED...**

**S**

**SECURED SOCKETS LAYER (SSL)**

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

**SELF INSURANCE**

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

**SINGLE AUDIT**

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

**SINKING FUND**

Municipal entities often issue term bonds which have a bullet maturity (i.e. these bonds pay periodic interest but no principal until the final maturity). These bullet maturities do have sinking fund requirements. The sinking fund payments serve as annual amortization payments of principal on the term bonds. Effectively the term bond with sinking fund payments function like level payment amortizing debt.

**SOUTH SUBURBAN MAJOR CRIMES TASK FORCE (SSMCTF)**

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

**SOUTHWEST CENTRAL DISPATCH (SWCD)**

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

**SPECIAL REVENUE FUND**

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

**STRUCTURALLY BALANCED BUDGET**

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

**SUPERVISORY CONTROL AND DATA ACQUISITION (SCADA)**

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

**GLOSSARY AND ACRONYMS CONTINUED...**

***SUBURBAN LAW ENFORCEMENT PROFESSIONAL (SLEP)***

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

**T**

***TAX ANTICIPATION NOTES (TANS)***

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

***TAX LEVY***

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

***TAX LIEN***

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

***TAX INCREMENT FINANCING (TIF)***

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

***TRAK CRITICAL REACH***

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

***TRIANGLE AREA***

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

***TRUST FUND***

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

**U**

***UNACCOUNTED FOR FLOW (UFF)***

Unaccounted for Flow. This is a measurement of water loss in the utility system. It is typically reflected in an equation as  $1 - (\text{total water billed} / \text{total water purchased})$ .

***UNAMORTIZED BOND DISCOUNT***

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

**GLOSSARY AND ACRONYMS CONTINUED...**

**UNAMORTIZED BOND PREMIUM**

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

**UNASSIGNED FUND BALANCE**

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

**UNENCUMBERED BALANCE**

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

**UNDERWRITER**

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

**W,X,Y,Z**

**VARIABLE RATE DEMAND OBLIGATION (VRDO)**

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

**VARIABLE RATE DEBT**

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

**WARRANTS**

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

**WEST CENTRAL MUNICIPAL CONFERENCE (WCMC)**

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

**ZERO COUPON BONDS**

Bonds issued at a deep discount that do not pay coupon interest. Interest is accrued periodically and paid out only at maturity.



## CITY OF COUNTRYSIDE 2018 ANNUAL BUDGET

### GENERAL FUND - DETAILED FORECAST

| ACCT NUMBER                             | ACCT DESCRIPTION            | 2017<br>FYE PROJ | 2018<br>BUDGET   | 2019<br>PROJ     | 2020<br>PROJ     | 2021<br>PROJ     | 2022<br>PROJ     |
|-----------------------------------------|-----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>PROPERTY TAXES</b>                   |                             |                  |                  |                  |                  |                  |                  |
| 01-00-330-3301                          | ROAD & BRIDGE TAX           | 62,000           | 62,000           | 62,000           | 62,000           | 62,000           | 62,000           |
| 01-00-330-3303                          | DEBT SERVICE                | -                | -                | -                | -                | -                | -                |
| <b>TOTAL PROPERTY TAXES</b>             |                             | <b>62,000</b>    | <b>62,000</b>    | <b>62,000</b>    | <b>62,000</b>    | <b>62,000</b>    | <b>62,000</b>    |
| <b>SALES TAXES</b>                      |                             |                  |                  |                  |                  |                  |                  |
| 01-00-330-3310                          | STATE SALES TAX             | 6,583,573        | 6,583,000        | 6,583,000        | 6,714,660        | 6,848,953        | 6,985,932        |
| 01-00-330-3311                          | STATE HOME RULE SALES TAX   | 2,120,475        | 2,127,500        | 2,127,500        | 2,170,050        | 2,213,451        | 2,257,720        |
| <b>TOTAL SALES TAXES</b>                |                             | <b>8,704,048</b> | <b>8,710,500</b> | <b>8,710,500</b> | <b>8,884,710</b> | <b>9,062,404</b> | <b>9,243,652</b> |
| <b>OTHER LOCAL TAXES</b>                |                             |                  |                  |                  |                  |                  |                  |
| 01-00-310-3110                          | REAL ESTATE TRANSFER TAX    | 6,109            | 5,750            | 6,000            | 6,000            | 6,000            | 6,000            |
| 01-00-310-3130                          | ELECTRIC USE TAX            | 433,235          | 435,500          | 444,210          | 453,094          | 462,156          | 471,399          |
| 01-00-310-3140                          | VEHICLE FUEL TAX            | 368,888          | 406,000          | 414,120          | 422,402          | 430,850          | 439,467          |
| 01-00-310-3150                          | EATING AND DRINKING EST TAX | 535,000          | 535,000          | 545,700          | 556,614          | 567,746          | 579,101          |
| 01-00-310-3182                          | FRANCHISE TAX               | 88,121           | 95,500           | 95,500           | 95,500           | 95,500           | 95,500           |
| 01-00-310-3183                          | SELF-STORAGE TAX            | 75,000           | 75,000           | 75,000           | 75,000           | 75,000           | 75,000           |
| 01-00-310-3185                          | RENTAL TAX                  | 37,532           | 38,500           | 38,500           | 38,500           | 38,500           | 38,500           |
| <b>TOTAL OTHER LOCAL TAXES</b>          |                             | <b>1,543,885</b> | <b>1,591,250</b> | <b>1,619,030</b> | <b>1,647,111</b> | <b>1,675,753</b> | <b>1,704,968</b> |
| <b>LICENSES &amp; PERMITS</b>           |                             |                  |                  |                  |                  |                  |                  |
| 01-00-320-3210                          | BUSINESS LICENSES           | 88,000           | 88,000           | 88,000           | 88,000           | 88,000           | 88,000           |
| 01-00-320-3211                          | HOME OCCUPATION FEES        | 10               | 12               | 25               | 10               | 10               | 12               |
| 01-00-320-3212                          | CONTRACTOR LICENSES         | 10,963           | 11,000           | 11,000           | 11,000           | 11,000           | 11,000           |
| 01-00-320-3213                          | ELEVATOR CERTIFICATES       | -                | -                | -                | -                | -                | -                |
| 01-00-320-3215                          | LIQUOR LICENSES             | 72,305           | 70,000           | 70,000           | 70,000           | 70,000           | 70,000           |
| 01-00-320-3217                          | VIDEO GAMING LICENSES       | 58,100           | 58,000           | 58,000           | 58,000           | 58,000           | 58,000           |
| 01-00-320-3250                          | BUILDING PERMITS            | 149,754          | 175,000          | 200,000          | 200,000          | 200,000          | 200,000          |
| 01-00-320-3252                          | BUILDING PERMIT ADMIN. FEES | 5,138            | 5,500            | 5,500            | 5,500            | 5,500            | 5,500            |
| 01-00-380-3830                          | FEE IN LIEU OF SALES TAX    | 21,914           | 37,483           | 37,483           | 37,483           | 37,483           | 37,483           |
|                                         | PHOENIX SALONS              | 12,500           |                  |                  |                  |                  |                  |
|                                         | GRIND FITNESS               | 2,935            |                  |                  |                  |                  |                  |
|                                         | INLAND - MAGIC NAILS        | 4,293            |                  |                  |                  |                  |                  |
|                                         | INLAND - ATI PHYS THERAPY   | 8,215            |                  |                  |                  |                  |                  |
|                                         | ATI PHYSICAL THERAPY        | 2,790            |                  |                  |                  |                  |                  |
|                                         | H&R BLOCK                   | 6,750            |                  |                  |                  |                  |                  |
| <b>TOTAL LICENSES &amp; PERMITS</b>     |                             | <b>406,184</b>   | <b>444,995</b>   | <b>470,008</b>   | <b>469,993</b>   | <b>469,993</b>   | <b>469,995</b>   |
| <b>INTERGOVERNMENTAL REVENUES</b>       |                             |                  |                  |                  |                  |                  |                  |
| 01-00-330-3320                          | STATE INCOME TAX            | 572,994          | 595,395          | 595,395          | 595,395          | 595,395          | 595,395          |
| 01-00-330-3325                          | STATE GAMING TAX            | 257,314          | 255,000          | 262,460          | 267,709          | 273,064          | 278,525          |
| 01-00-330-3327                          | STATE LOCAL USE TAX         | 142,659          | 149,144          | 150,000          | 150,000          | 150,000          | 150,000          |
| 01-00-330-3340                          | STATE REPLACEMENT TAX       | 4,768            | 4,650            | 5,000            | 5,000            | 5,000            | 5,000            |
| 01-00-330-3350                          | STATE AUTO RENTAL TAX       | 50,903           | 52,500           | 52,500           | 52,500           | 52,500           | 52,500           |
| 01-00-330-3360                          | MUN TELECOMMUNICATIONS TAX  | 40,024           | 40,000           | 40,000           | 40,000           | 40,000           | 40,000           |
| 01-00-380-3853                          | GRANT REVENUE               | 18,336           | 15,000           | 18,000           | 18,000           | 18,000           | 18,000           |
|                                         | TOBACCO ENFORCEMENT         | 1,760            |                  |                  |                  |                  |                  |
|                                         | IDOT TRAFFIC SAFETY         | 13,240           |                  |                  |                  |                  |                  |
| <b>TOTAL INTERGOVERNMENTAL REVENUES</b> |                             | <b>1,086,998</b> | <b>1,111,689</b> | <b>1,123,355</b> | <b>1,128,604</b> | <b>1,133,959</b> | <b>1,139,420</b> |



# CITY OF COUNTRYSIDE 2018 ANNUAL BUDGET

## GENERAL FUND - DETAILED FORECAST CONTINUED...

| ACCT NUMBER                                            | ACCT DESCRIPTION              | 2017<br>FYE PROJ  | 2018<br>BUDGET    | 2019<br>PROJ      | 2020<br>PROJ      | 2021<br>PROJ      | 2022<br>PROJ      |
|--------------------------------------------------------|-------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>CITY-CHARGES FOR SERVICES</b>                       |                               |                   |                   |                   |                   |                   |                   |
| 01-00-341-3410                                         | PROP MAINT INSPECTION FEE     | 55,279            | 45,000            | 50,000            | 50,000            | 50,000            | 50,000            |
| 01-00-341-3411                                         | ELEVATOR INSPECTION SERVICES  | -                 | -                 | -                 | -                 | -                 | -                 |
| 01-00-341-3412                                         | PLANNING & ZONING APPLICATION | 9,733             | 10,000            | 10,000            | 10,000            | 10,000            | 10,000            |
| 01-00-341-3415                                         | ENGINEERING SERVICES          | 39,115            | 30,000            | 30,000            | 30,000            | 30,000            | 30,000            |
| 01-00-341-3416                                         | INSPECTION/REVIEW SERVICES    | 30,574            | 31,750            | 31,750            | 31,750            | 31,750            | 31,750            |
| 01-00-341-3417                                         | CRIMINAL BACKGROUND CHECKS    | 550               | 500               | 500               | 500               | 500               | 500               |
| 01-00-341-3420                                         | POLICE SPECIAL SERVICES       | 19,450            | 17,000            | 20,000            | 20,000            | 20,000            | 20,000            |
| <b>TOTAL CITY-CHARGES FOR SERVICES</b>                 |                               | <b>154,701</b>    | <b>134,250</b>    | <b>142,250</b>    | <b>142,250</b>    | <b>142,250</b>    | <b>142,250</b>    |
| <b>RECREATION-CHARGES FOR SERVICES</b>                 |                               |                   |                   |                   |                   |                   |                   |
| 01-00-347-3471                                         | FLAGG CREEK OPERATIONS        | -                 | 70,000            | -                 | 70,000            | -                 | 70,000            |
| <b>TOTAL RECREATION-CHARGES FOR SERVICES</b>           |                               | <b>-</b>          | <b>70,000</b>     | <b>-</b>          | <b>70,000</b>     | <b>-</b>          | <b>70,000</b>     |
| <b>FINES AND FORFEITURES</b>                           |                               |                   |                   |                   |                   |                   |                   |
| 01-00-351-3511                                         | COURT FINES                   | 13,711            | 14,000            | 14,000            | 14,000            | 14,000            | 14,000            |
| 01-00-351-3513                                         | LOCAL ORDINANCE FINES         | 64,365            | 55,000            | 60,000            | 60,000            | 60,000            | 60,000            |
| 01-00-351-3514                                         | POLICE DUPLICATING SERVICES   | 3,076             | 3,000             | 3,000             | 3,000             | 3,000             | 3,000             |
| 01-00-351-3515                                         | POLICE-IMPOUND FEES           | 20,727            | 20,000            | 20,000            | 20,000            | 20,000            | 20,000            |
| <b>TOTAL FINES AND FORFEITURES</b>                     |                               | <b>101,879</b>    | <b>92,000</b>     | <b>97,000</b>     | <b>97,000</b>     | <b>97,000</b>     | <b>97,000</b>     |
| <b>INVESTMENT INCOME</b>                               |                               |                   |                   |                   |                   |                   |                   |
| 01-00-380-3810                                         | INTEREST INCOME               | 281,804           | 245,000           | 275,000           | 400,000           | 400,000           | 400,000           |
| 01-00-380-3880                                         | INVESTMENT GAIN/(LOSS)        | -                 | -                 | -                 | -                 | -                 | -                 |
| <b>TOTAL NET INVESTMENT INCOME</b>                     |                               | <b>281,804</b>    | <b>245,000</b>    | <b>275,000</b>    | <b>400,000</b>    | <b>400,000</b>    | <b>400,000</b>    |
| <b>OTHER REVENUES</b>                                  |                               |                   |                   |                   |                   |                   |                   |
| 01-00-380-3840                                         | NON RESIDENT FINGERPRINT FEE  | 4,418             | 4,500             | 4,500             | 4,500             | 4,500             | 4,500             |
| 01-00-380-3845                                         | IPBC TERMINAL RESERVE         | 180,538           | -                 | -                 | -                 | -                 | -                 |
| 01-00-380-3846                                         | IRMA EXCESS RESERVES          | 279,350           | -                 | -                 | -                 | -                 | -                 |
| 01-00-380-3850                                         | MISCELLANEOUS REVENUE         | 16,849            | 15,000            | 15,000            | 15,000            | 15,000            | 15,000            |
| 01-00-380-3856                                         | DUI AGENCY                    | 3,830             | 4,000             | 4,000             | 4,000             | 4,000             | 4,000             |
| 01-00-380-3858                                         | TOWER RENTAL                  | 33,221            | 33,200            | 33,250            | 34,248            | 35,275            | 36,333            |
| 01-00-380-3859                                         | ADVERTISING                   | 2,000             | 2,000             | 2,000             | 2,000             | 2,000             | 2,000             |
| 01-00-380-3860                                         | VEST DONATION                 | 4,800             | 4,000             | 4,000             | 4,000             | 4,000             | 4,000             |
| <b>TOTAL OTHER REVENUES</b>                            |                               | <b>525,006</b>    | <b>62,700</b>     | <b>62,750</b>     | <b>63,748</b>     | <b>64,775</b>     | <b>65,833</b>     |
| <b>OTHER FINANCING SOURCES</b>                         |                               |                   |                   |                   |                   |                   |                   |
| 01-00-380-3820                                         | SALE OF FIXED ASSETS          | -                 | -                 | -                 | -                 | -                 | -                 |
| 01-00-395-3990                                         | BOND PROCEEDS                 | -                 | -                 | -                 | -                 | -                 | -                 |
| 01-00-395-3999                                         | OPERATING TRANSFER IN         | -                 | -                 | 225,000           | 225,000           | 225,000           | 225,000           |
| <b>TOTAL OTHER FINANCING SOURCES</b>                   |                               | <b>-</b>          | <b>-</b>          | <b>225,000</b>    | <b>225,000</b>    | <b>225,000</b>    | <b>225,000</b>    |
| <b>TOTAL GENERAL FUND REVENUES</b>                     |                               | <b>12,866,505</b> | <b>12,524,384</b> | <b>12,561,893</b> | <b>12,965,416</b> | <b>13,108,134</b> | <b>13,395,119</b> |
| <b>TOTAL GF REVENUES &amp; OTHER FINANCING SOURCES</b> |                               | <b>12,866,505</b> | <b>12,524,384</b> | <b>12,786,893</b> | <b>13,190,416</b> | <b>13,333,134</b> | <b>13,620,119</b> |



# CITY OF COUNTRYSIDE 2018 ANNUAL BUDGET

## GENERAL FUND - DETAILED FORECAST CONTINUED...

| ACCT NUMBER                                   | ACCT DESCRIPTION                | 2017<br>FYE PROJ | 2018<br>BUDGET | 2019<br>PROJ   | 2020<br>PROJ   | 2021<br>PROJ   | 2022<br>PROJ   |
|-----------------------------------------------|---------------------------------|------------------|----------------|----------------|----------------|----------------|----------------|
| <b>LEGISLATION AND ADMINISTRATION</b>         |                                 |                  |                |                |                |                |                |
| 01-01-411-4215                                | SALARIES PART-TIME              | 53,800           | 53,800         | 53,800         | 53,800         | 53,800         | 53,800         |
| 01-01-411-4220                                | SOCIAL SECURITY TAX             | 3,336            | 3,336          | 3,336          | 3,336          | 3,336          | 3,336          |
| 01-01-411-4225                                | MEDICARE TAX                    | 777              | 777            | 777            | 777            | 777            | 777            |
| 01-01-411-4260                                | IMRF                            | 6,541            | 6,459          | 6,459          | 6,459          | 6,459          | 6,459          |
| 01-01-411-5500                                | CELLULAR/PAGERS                 | -                | -              | -              | -              | -              | -              |
| 01-01-411-5610                                | CONFERENCE & TRAVEL             | 1,500            | 720            | 720            | 720            | 720            | 720            |
|                                               | ILLINOIS MUNICIPAL LEAGUE       | 720              |                |                |                |                |                |
| 01-01-411-5630                                | TRAINING & MEETINGS             | 236              | 500            | 500            | 500            | 500            | 500            |
| 01-01-411-5650                                | SUBSCRIPTIONS                   | 320              | 530            | 530            | 530            | 530            | 530            |
|                                               | DESPLAINES VALLEY NEWS          | 50               |                |                |                |                |                |
|                                               | GOVERNING                       | 30               |                |                |                |                |                |
|                                               | CRAINS CHICAGO                  | 180              |                |                |                |                |                |
|                                               | DAILY WHALE                     | 270              |                |                |                |                |                |
| 01-01-411-5690                                | MEMBERSHIPS & LICENSES          | 10,675           | 10,675         | 10,675         | 10,675         | 10,675         | 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                 | -                | -              | -              | -              | -              | -              |
| 01-01-411-6520                                | OPERATING SUPPLIES              | -                | -              | -              | -              | -              | -              |
| 01-01-411-9020                                | CHRISTMAS PARTY                 | -                | -              | -              | -              | -              | -              |
| 01-01-411-9030                                | LIBRARY REIMBURSEMENT           | 5,197            | 6,200          | 6,200          | 6,200          | 6,200          | 6,200          |
| 01-01-411-9035                                | POOL REIMBURSEMENT              | 1,178            | 1,400          | 1,400          | 1,400          | 1,400          | 1,400          |
| 01-01-411-9040                                | SENIOR CITIZENS                 | 1,000            | 3,000          | 3,000          | 3,000          | 3,000          | 3,000          |
|                                               | SENIOR TAXI 50/50 PROGRAM       | 1,000            |                |                |                |                |                |
|                                               | MISC SENIOR PROGRAMS            | 2,000            |                |                |                |                |                |
| 01-01-411-9050                                | NEWSLETTERS                     | 16,800           | 16,800         | 16,800         | 16,800         | 16,800         | 16,800         |
|                                               | 4 MAILINGS                      | 16,800           |                |                |                |                |                |
| 01-01-411-9060                                | DONATIONS                       | -                | -              | -              | -              | -              | -              |
| 01-01-411-9099                                | OTHER COMMUNITY RELATIONS       | 6,748            | 7,000          | 7,000          | 7,000          | 7,000          | 7,000          |
|                                               | SERVICE AWARDS                  | 4,000            |                |                |                |                |                |
|                                               | OTHER GIFTS/EVENT SUPPLIES      | 2,000            |                |                |                |                |                |
|                                               | OTHER OFFICE/OPERATING SUPPLIES | 1,000            |                |                |                |                |                |
| <b>TOTAL LEGISLATIVE &amp; ADMINISTRATION</b> |                                 | <b>108,108</b>   | <b>111,197</b> | <b>111,197</b> | <b>111,197</b> | <b>111,197</b> | <b>111,197</b> |



# CITY OF COUNTRYSIDE 2018 ANNUAL BUDGET

## GENERAL FUND - DETAILED FORECAST CONTINUED...

| ACCT NUMBER       | ACCT DESCRIPTION               | 2017<br>FYE PROJ | 2018<br>BUDGET | 2019<br>PROJ | 2020<br>PROJ | 2021<br>PROJ | 2022<br>PROJ |
|-------------------|--------------------------------|------------------|----------------|--------------|--------------|--------------|--------------|
| <b>CITY CLERK</b> |                                |                  |                |              |              |              |              |
| 01-01-412-4210    | SALARIES FULL-TIME             | 129,962          | 146,211        | 150,963      | 155,869      | 160,935      | 166,165      |
| 01-01-412-4215    | SALARIES PART-TIME             | 8,400            | 8,400          | 8,400        | 8,400        | 8,400        | 8,400        |
| 01-01-412-4217    | OVERTIME                       | 222              | 558            | 550          | 550          | 550          | 550          |
| 01-01-412-4218    | BUYBACKS & OTHER BENEFITS      | 2,575            | 2,103          | 2,650        | 2,736        | 2,825        | 2,917        |
| 01-01-412-4220    | SOCIAL SECURITY TAX            | 8,510            | 9,751          | 10,044       | 10,345       | 10,655       | 10,975       |
| 01-01-412-4225    | MEDICARE TAX                   | 1,990            | 2,280          | 2,348        | 2,419        | 2,491        | 2,566        |
| 01-01-412-4230    | HEALTH INSURANCE               | 38,593           | 39,239         | 40,220       | 41,225       | 42,256       | 43,313       |
| 01-01-412-4235    | OTHER INSURANCE                | 1,792            | 2,156          | 2,210        | 1,643        | 1,792        | 2,156        |
| 01-01-412-4250    | EMPLOYEE ASSISTANCE PROGRAM    | 52               | 52             | 52           | 52           | 52           | 52           |
| 01-01-412-4260    | IMRF                           | 20,535           | 21,798         | 22,452       | 23,125       | 23,819       | 24,534       |
| 01-01-412-5120    | MAINTENANCE-EQUIPMENT          | 2,200            | 2,950          | 3,000        | 3,000        | 3,000        | 3,000        |
|                   | COPIER RICOH                   | 600              |                |              |              |              |              |
|                   | POSTAGE MACHINE                | 2,200            |                |              |              |              |              |
|                   | LOCKSMITH                      | 150              |                |              |              |              |              |
| 01-01-412-5350    | BUSINESS FEE REFUND            | -                | -              | -            | -            | -            | -            |
| 01-01-412-5610    | CONFERENCE & TRAVEL            | 1,408            | 3,825          | 3,500        | 3,500        | 3,500        | 3,500        |
|                   | MCI ACADEMY - SPRINGFIELD      | 1,600            |                |              |              |              |              |
|                   | IIMC CONFERENCE - OMAHA NE     | 1,800            |                |              |              |              |              |
|                   | CIMC TRAINING                  | 425              |                |              |              |              |              |
| 01-01-412-5630    | TRAINING & MEETINGS            | 278              | 700            | 700          | 700          | 700          | 700          |
|                   | FOR DEPT EMPLOYEES             | 700              |                |              |              |              |              |
| 01-01-412-5650    | SUBSCRIPTIONS                  | 92               | 100            | 100          | 100          | 100          | 100          |
| 01-01-412-5670    | TUITION REIMBURSEMENT          | 5,200            | 7,800          | 5,200        | 5,200        | 5,200        | 5,200        |
|                   | EMPLOYEE # 1                   | 5,200            |                |              |              |              |              |
|                   | EMPLOYEE # 2                   | 2,600            |                |              |              |              |              |
| 01-01-412-5690    | MEMBERSHIPS & LICENSES         | 600              | 615            | 615          | 615          | 615          | 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 | 4,171            | 9,000          | 9,000        | 9,000        | 9,000        | 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    | 16,500           | 19,500         | 19,500       | 19,500       | 19,500       | 19,500       |
|                   | TRANSCRIPTIONIST               | 19,500           |                |              |              |              |              |
| 01-01-412-6510    | OFFICE SUPPLIES                | 6,000            | 5,200          | 6,000        | 6,000        | 6,000        | 6,000        |
|                   | COFFEE SUPPLIES                | 1,200            |                |              |              |              |              |
|                   | CLERK'S DEPARTMENT             | 2,000            |                |              |              |              |              |
|                   | ALL DEPARTMENTS SHARED         | 2,000            |                |              |              |              |              |

THE CITY CLERK'S DEPARTMENT IS CONTINUED ON FOLLOWING PAGE



# CITY OF COUNTRYSIDE 2018 ANNUAL BUDGET

## GENERAL FUND - DETAILED FORECAST CONTINUED...

| ACCT NUMBER                    | ACCT DESCRIPTION                | 2017<br>FYE PROJ | 2018<br>BUDGET | 2019<br>PROJ   | 2020<br>PROJ   | 2021<br>PROJ   | 2022<br>PROJ   |
|--------------------------------|---------------------------------|------------------|----------------|----------------|----------------|----------------|----------------|
| <b>CITY CLERK CONTINUED...</b> |                                 |                  |                |                |                |                |                |
| 01-01-412-6520                 | OPERATING SUPPLIES              | 3,500            | 4,200          | 4,200          | 4,200          | 4,200          | 4,200          |
|                                | PHONE SUPPLIES                  | 50               |                |                |                |                |                |
|                                | RUBBER STAMPS/MINUTE BOOKS      | 150              |                |                |                |                |                |
|                                | RICOH - COPIER SUPPLIES         | 500              |                |                |                |                |                |
|                                | POSTAGE SUPPLIES                | 200              |                |                |                |                |                |
|                                | COPIER PAPER                    | 500              |                |                |                |                |                |
|                                | LICENSE PAPER                   | -                |                |                |                |                |                |
|                                | AUDIO RECORD EQUIP NTBK ACCESS  | -                |                |                |                |                |                |
|                                | PRINTING, LETTERHEAD, ENVELOPES | 1,500            |                |                |                |                |                |
|                                | BUSINESS CARDS                  | -                |                |                |                |                |                |
|                                | BOOKS AND MANUALS               | 100              |                |                |                |                |                |
|                                | SPEC MAILINGS AND PRTGS         | 100              |                |                |                |                |                |
|                                | BOTTLED WATER                   | -                |                |                |                |                |                |
|                                | 1ST AID KIT MAINTENANCE         | 400              |                |                |                |                |                |
|                                | VENDOR STICKERS                 | 700              |                |                |                |                |                |
| 01-01-412-8010                 | OPERATING CAPITAL               | -                | -              | -              | -              | -              | -              |
| <b>TOTAL CITY CLERK</b>        |                                 | <b>252,580</b>   | <b>286,438</b> | <b>291,704</b> | <b>298,180</b> | <b>305,591</b> | <b>313,442</b> |



# CITY OF COUNTRYSIDE 2018 ANNUAL BUDGET

## GENERAL FUND - DETAILED FORECAST CONTINUED...

| ACCT NUMBER                     | ACCT DESCRIPTION                | 2017<br>FYE PROJ | 2018<br>BUDGET | 2019<br>PROJ   | 2020<br>PROJ   | 2021<br>PROJ   | 2022<br>PROJ   |
|---------------------------------|---------------------------------|------------------|----------------|----------------|----------------|----------------|----------------|
| <b>FINANCE DEPARTMENT</b>       |                                 |                  |                |                |                |                |                |
| 01-01-413-4210                  | SALARIES FULL-TIME              | 147,674          | 150,400        | 155,288        | 160,335        | 165,546        | 170,926        |
| 01-01-413-4215                  | SALARIES PART-TIME              | 8,876            | 15,800         | 16,314         | 8,136          | 8,876          | 15,800         |
| 01-01-413-4217                  | OVERTIME                        | 548              | 627            | 500            | 500            | 500            | 500            |
| 01-01-413-4218                  | BUYBACKS & OTHER BENEFITS       | 5,531            | 4,490          | 4,636          | 4,787          | 4,942          | 5,103          |
| 01-01-413-4220                  | SOCIAL SECURITY TAX             | 9,736            | 10,622         | 10,967         | 11,324         | 11,692         | 12,072         |
| 01-01-413-4225                  | MEDICARE TAX                    | 2,277            | 2,484          | 2,565          | 2,648          | 2,734          | 2,823          |
| 01-01-413-4230                  | HEALTH INSURANCE                | 27,912           | 28,028         | 28,869         | 29,735         | 30,627         | 31,546         |
| 01-01-413-4235                  | OTHER INSURANCE                 | 1,602            | 2,052          | 2,093          | 2,135          | 2,178          | 2,221          |
| 01-01-413-4250                  | EMPLOYEE ASSISTANCE PROGRAM     | 57               | -              | 57             | 57             | 57             | 57             |
| 01-01-413-4260                  | IMRF                            | 22,477           | 21,555         | 22,256         | 22,979         | 23,726         | 24,497         |
| 01-01-413-5120                  | MAINTENANCE-EQUIPMENT           | -                | -              | -              | -              | -              | -              |
| 01-01-413-5310                  | AUDITING                        | 18,913           | 22,780         | 23,460         | 24,164         | 24,647         | 25,386         |
|                                 | 85% OF COST (10%WATER/5%SEWER)  | 22,780           |                |                |                |                |                |
| 01-01-413-5370                  | DATA PROCESSING                 | -                | -              | -              | -              | -              | -              |
| 01-01-413-5610                  | CONFERENCE & TRAVEL             | 2,200            | 3,400          | 3,500          | 3,500          | 3,500          | 3,500          |
|                                 | GFOA ANNUAL CONF - FIN DIRECTOR | 2,500            |                |                |                |                |                |
|                                 | IGFOA STATE CONF - SENIOR ACCT  | 900              |                |                |                |                |                |
| 01-01-413-5630                  | TRAINING & MEETINGS             | 500              | 1,500          | 1,500          | 1,500          | 1,500          | 1,500          |
|                                 | INCLUDES CPE & OTHER LOCAL      | 1,500            |                |                |                |                |                |
| 01-01-413-5650                  | SUBSCRIPTIONS                   | 200              | 200            | 200            | 200            | 200            | 200            |
|                                 | VARIOUS GFOA PUBLICATIONS       | 200              |                |                |                |                |                |
| 01-01-413-5690                  | MEMBERSHIPS & LICENSES          | 1,020            | 1,550          | 1,800          | 1,800          | 1,800          | 1,800          |
|                                 | IL CPA - 1 STAFF                | 300              |                |                |                |                |                |
|                                 | GFOA CITY MEMBERSHIP            | 250              |                |                |                |                |                |
|                                 | ILGFOA - 2 STAFF                | 500              |                |                |                |                |                |
|                                 | CFA INSTITUTE & CHICAGO SOCIETY | 500              |                |                |                |                |                |
| 01-01-413-5710                  | POSTAGE                         | 63               | 100            | 100            | 100            | 100            | 100            |
| 01-01-413-5810                  | LEGAL NOTICES/NEWS PUBLICATION  | 950              | 950            | 950            | 704            | 950            | 950            |
| 01-01-413-5890                  | CONTRACTUAL/CONSULTING SERV     | -                | -              | -              | -              | -              | -              |
| 01-01-413-6510                  | OFFICE SUPPLIES                 | 1,172            | 1,000          | 1,000          | 1,075          | 1,172          | 1,000          |
| 01-01-413-6515                  | BANK FEES                       | 1,521            | 1,000          | 1,000          | 1,394          | 1,521          | 1,000          |
| 01-01-413-6516                  | CREDIT CARD PROCESSING FEES     | 7,250            | 8,750          | 8,500          | 8,500          | 8,500          | 8,500          |
| 01-01-413-6520                  | OPERATING SUPPLIES              | 3,500            | 2,750          | 3,500          | 3,500          | 3,500          | 3,500          |
|                                 | TAX FORMS                       | 750              |                |                |                |                |                |
|                                 | CHECK STOCK                     | 750              |                |                |                |                |                |
|                                 | AUDIT/BUDGET SUPPLIES           | 750              |                |                |                |                |                |
|                                 | OTHER MISC SUPPLIES             | 500              |                |                |                |                |                |
| 01-01-413-9540                  | PROPERTY TAX REFUNDS            | 30,000           | 30,000         | -              | -              | -              | -              |
| <b>TOTAL FINANCE DEPARTMENT</b> |                                 | <b>293,979</b>   | <b>310,038</b> | <b>289,054</b> | <b>289,072</b> | <b>298,267</b> | <b>312,981</b> |



## CITY OF COUNTRYSIDE 2018 ANNUAL BUDGET

### GENERAL FUND - DETAILED FORECAST CONTINUED...

| ACCT NUMBER                                      | ACCT DESCRIPTION                    | 2017<br>FYE PROJ | 2018<br>BUDGET   | 2019<br>PROJ     | 2020<br>PROJ     | 2021<br>PROJ     | 2022<br>PROJ     |
|--------------------------------------------------|-------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>FINANCE DEPT - OTHER FINANCING USES</b>       |                                     |                  |                  |                  |                  |                  |                  |
| 01-01-413-9550                                   | PRINCIPAL-BONDS                     | 555,000          | 580,000          | 600,000          | 954,857          | 984,857          | 999,857          |
|                                                  | SERIES 2008 BONDS                   | 375,000          |                  |                  |                  |                  |                  |
|                                                  | SERIES 2014 BONDS                   | 205,000          |                  |                  |                  |                  |                  |
| 01-01-413-9560                                   | INTEREST-BONDS                      | 823,503          | 801,035          | 776,456          | 1,490,035        | 1,461,133        | 1,443,775        |
|                                                  | SERIES 2008 BONDS                   | 67,175           |                  |                  |                  |                  |                  |
|                                                  | SERIES 2014 BONDS                   | 733,860          |                  |                  |                  |                  |                  |
| 01-01-413-9595                                   | OPERATING TRANSFER OUT              | 1,466,781        | 612,180          | 804,834          | 542,625          | 346,378          | 547,916          |
|                                                  | E911 FUND-OPERATING DEFICIT*        | -                |                  |                  |                  |                  |                  |
|                                                  | CIP-NEW COPIER (PD)                 | 12,000           |                  |                  |                  |                  |                  |
|                                                  | CIP-56TH CT RESURFACE               | 44,917           |                  |                  |                  |                  |                  |
|                                                  | CIP-ITEP LOCAL AGENCY MATCH         | 359,563          |                  |                  |                  |                  |                  |
|                                                  | CIP-DRAINAGE IMPROVMENTS            | 100,000          |                  |                  |                  |                  |                  |
|                                                  | CIP-NEW VEHICLE (ADMIN)             | 35,000           |                  |                  |                  |                  |                  |
|                                                  | CIP-IN-CAR CAMERA UPGRADE(PD)       | 32,000           |                  |                  |                  |                  |                  |
|                                                  | CIP-TORNADO SIREN UPGRADE           | 8,000            |                  |                  |                  |                  |                  |
|                                                  | CIP-ILLUMINATED STREET SIGN PROJECT | 20,700           |                  |                  |                  |                  |                  |
| 01-01-950-9520                                   | BOND PAYMENT TO ESC ACCT            | -                | -                | -                | -                | -                | -                |
| 01-01-950-9530                                   | BOND DISCOUNT                       | -                | -                | -                | -                | -                | -                |
| 01-01-950-9540                                   | BOND ISSUANCE COSTS                 | -                | -                | -                | -                | -                | -                |
| <b>TOTAL FINANCE DEPT - OTHER FINANCING USES</b> |                                     | <b>2,845,284</b> | <b>1,993,215</b> | <b>2,181,290</b> | <b>2,987,517</b> | <b>2,792,368</b> | <b>2,991,548</b> |

\* ETSB BOARD NOW MERGED WITH SWCD BOARD. ETSB FUND TO BE DISSOLVED AS OF 4/30/17. OUTSOURCED ETSB COST AND OTHER OPERATING EXP(S) WILL BE SHOWN IN THE EMERGENCY TELEPHONE SYSTEM DEPT OF THE GENERAL FUND AS OF THE FY 2018 BUDGET.



## CITY OF COUNTRYSIDE 2018 ANNUAL BUDGET

### GENERAL FUND - DETAILED FORECAST CONTINUED...

| ACCT NUMBER                                  | ACCT DESCRIPTION                | 2017<br>FYE PROJ | 2018<br>BUDGET | 2019<br>PROJ  | 2020<br>PROJ  | 2021<br>PROJ  | 2022<br>PROJ  |
|----------------------------------------------|---------------------------------|------------------|----------------|---------------|---------------|---------------|---------------|
| <b>BOARD OF POLICE &amp; FIRE COMMISSION</b> |                                 |                  |                |               |               |               |               |
| 01-01-414-4215                               | SALARIES PART-TIME              | 1,221            | 803            | 1,200         | 670           | 670           | 670           |
| 01-01-414-4220                               | SOCIAL SECURITY TAX             | 76               | 50             | 50            | 41            | 41            | 41            |
| 01-01-414-4225                               | MEDICARE TAX                    | 18               | 12             | 12            | 10            | 10            | 10            |
| 01-01-414-4230                               | HEALTH INSURANCE                | -                | -              | -             | -             | -             | -             |
| 01-01-414-4260                               | IMRF                            | -                | -              | -             | -             | -             | -             |
| 01-01-414-5330                               | LEGAL                           | 1,575            | -              | 1,500         | 1,500         | 1,500         | 1,500         |
| 01-01-414-5610                               | CONFERENCE & TRAVEL             | 1,064            | -              | 500           | 500           | 500           | 500           |
| 01-01-414-5630                               | TRAINING & MEETINGS             | -                | -              | -             | -             | -             | -             |
| 01-01-414-5690                               | MEMBERSHIPS & LICENSES          | 375              | 375            | 375           | 375           | 375           | 375           |
| 01-01-414-5810                               | LEGAL NOTICES/NEWS PUBLICATION  | -                | -              | -             | -             | -             | -             |
| 01-01-414-5890                               | CONTRACTUAL/CONSULTING SERV     | -                | 1,780          | 1,500         | 1,501         | 1,502         | 1,503         |
|                                              | PSYCHOLOGICAL TESTING           | 1,000            |                |               |               |               |               |
|                                              | POLYGRAPH TESTING               | 300              |                |               |               |               |               |
|                                              | POWER TESTING                   | 80               |                |               |               |               |               |
|                                              | PRE EMPLOYMENT PHYSICAL         | 400              |                |               |               |               |               |
| 01-01-414-6510                               | OFFICE SUPPLIES                 | -                | -              | 250           | 250           | 250           | 250           |
| 01-01-414-8010                               | OPERATING CAPITAL               | -                | -              | -             | -             | -             | -             |
| <b>TOTAL BOARD OF POLICE &amp; FIRE COMM</b> |                                 | <b>4,329</b>     | <b>3,020</b>   | <b>5,387</b>  | <b>4,847</b>  | <b>4,848</b>  | <b>4,849</b>  |
| <b>PLANNING &amp; ZONING</b>                 |                                 |                  |                |               |               |               |               |
| 01-01-415-4215                               | SALARIES PART-TIME              | 5,236            | 5,578          | 5,578         | 5,578         | 5,578         | 5,578         |
| 01-01-415-4220                               | SOCIAL SECURITY TAX             | 324              | 346            | 350           | 350           | 350           | 350           |
| 01-01-415-4225                               | MEDICARE TAX                    | 76               | 81             | 75            | 75            | 75            | 75            |
| 01-01-415-5320                               | ENGINEERING                     | -                | -              | -             | -             | -             | -             |
| 01-01-415-5330                               | LEGAL                           | 27,061           | 23,500         | 25,000        | 25,001        | 25,002        | 25,003        |
|                                              | TRESSLER                        | 23,500           |                |               |               |               |               |
| 01-01-415-5610                               | CONFERENCE & TRAVEL             | -                | -              | -             | -             | -             | -             |
| 01-01-415-5630                               | TRAINING & MEETINGS             | -                | -              | -             | -             | -             | -             |
|                                              | CHADDICK INSTITUTE              | -                |                |               |               |               |               |
| 01-01-415-5690                               | MEMBERSHIPS & LICENSES          | 600              | 550            | 550           | 550           | 550           | 550           |
|                                              | PLANNING COMMISSIONER'S JOURNAL | 550              |                |               |               |               |               |
| 01-01-415-5810                               | LEGAL NOTICES/NEWS PUBLICATION  | -                | -              | -             | -             | -             | -             |
| 01-01-415-5890                               | CONTRACTUAL/CONSULTING SERV     | -                | -              | -             | -             | -             | -             |
| 01-01-415-6510                               | OFFICE SUPPLIES                 | 1,177            | -              | -             | -             | -             | -             |
| <b>TOTAL PLANNING &amp; ZONING</b>           |                                 | <b>34,474</b>    | <b>30,055</b>  | <b>31,553</b> | <b>31,554</b> | <b>31,555</b> | <b>31,556</b> |



# CITY OF COUNTRYSIDE 2018 ANNUAL BUDGET

## GENERAL FUND - DETAILED FORECAST CONTINUED...

| ACCT NUMBER                   | ACCT DESCRIPTION            | 2017<br>FYE PROJ | 2018<br>BUDGET | 2019<br>PROJ | 2020<br>PROJ | 2021<br>PROJ | 2022<br>PROJ |
|-------------------------------|-----------------------------|------------------|----------------|--------------|--------------|--------------|--------------|
| <b>GENERAL ADMINISTRATION</b> |                             |                  |                |              |              |              |              |
| 01-01-416-4210                | SALARIES FULL-TIME          | 258,318          | 261,762        | 270,269      | 279,053      | 288,122      | 297,486      |
| 01-01-416-4215                | SALARIES PART-TIME          | 1,800            | 1,800          | 1,800        | 1,800        | 1,800        | 1,800        |
| 01-01-416-4217                | OVERTIME                    | -                | -              | -            | -            | -            | -            |
| 01-01-416-4218                | BUYBACKS & OTHER BENEFITS   | 6,197            | 6,321          | 6,526        | 6,739        | 6,958        | 7,184        |
| 01-01-416-4220                | SOCIAL SECURITY TAX         | 14,287           | 14,656         | 15,132       | 15,624       | 16,132       | 16,656       |
| 01-01-416-4225                | MEDICARE TAX                | 3,794            | 3,913          | 4,040        | 4,171        | 4,307        | 4,447        |
| 01-01-416-4230                | HEALTH INSURANCE            | 37,974           | 38,624         | 39,783       | 40,976       | 42,205       | 43,472       |
| 01-01-416-4231                | RETIREE INS ALLOWANCE       | 48,490           | 52,850         | 52,850       | 52,850       | 52,850       | 52,850       |
|                               | NATALIE BRUNKE              | 3,150            |                |              |              |              |              |
|                               | BERNIE DUFFY                | 4,200            |                |              |              |              |              |
|                               | ROBERT FULLAR               | 4,200            |                |              |              |              |              |
|                               | ERNE MILLSAP                | 4,200            |                |              |              |              |              |
|                               | GARY SCHWAB                 | 4,200            |                |              |              |              |              |
|                               | MIKE VESCONTE               | 4,200            |                |              |              |              |              |
|                               | CATHY ROTHBARD              | 4,200            |                |              |              |              |              |
|                               | BRIAN COZEN                 | 4,200            |                |              |              |              |              |
|                               | KEITH THOMPSON              | 4,200            |                |              |              |              |              |
|                               | JOHN MIKEL                  | 4,200            |                |              |              |              |              |
|                               | MARK BATTAGLIA              | 4,200            |                |              |              |              |              |
|                               | KARL RODEY                  | 4,200            |                |              |              |              |              |
|                               | JIM ESSIG                   | 1,400            |                |              |              |              |              |
|                               | 1 ADD'L RETIREE             | 2,100            |                |              |              |              |              |
| 01-01-416-4235                | OTHER INSURANCE             | 1,729            | 2,123          | 2,192        | 2,263        | 2,337        | 2,413        |
| 01-01-416-4240                | UNEMPLOYMENT                | 2,487            | 2,500          | 2,500        | 2,501        | 2,502        | 2,503        |
| 01-01-416-4250                | EMPLOYEE ASSISTANCE PROGRAM | 57               | 52             | 52           | 52           | 52           | 52           |
|                               | EAP ANNUAL PAYMENTS         | 52               |                |              |              |              |              |
| 01-01-416-4260                | IMRF                        | 38,834           | 37,156         | 38,364       | 39,610       | 40,898       | 42,227       |
| 01-01-416-4265                | POLICE PENSION              | 1,009,127        | 1,045,812      | 1,082,415    | 1,120,300    | 1,159,510    | 1,200,093    |
| 01-01-416-4270                | EMPLOYEE PHYSICALS          | 235              | 500            | 500          | 500          | 500          | 500          |
| 01-01-416-4275                | EMPLOYEE BACKGROUND CHECKS  | -                | -              | -            | -            | -            | -            |
| 01-01-416-5120                | MAINTENANCE-EQUIPMENT       | 3,297            | 3,000          | 3,000        | 3,001        | 3,002        | 3,003        |
|                               | MTEL PHONE SYSTEM           | 2,500            |                |              |              |              |              |
|                               | MISC EQUIP REPAIR           | 500              |                |              |              |              |              |
| 01-01-416-5130                | MAINTENANCE-MOTOR VEHICLE   | 2,019            | 3,000          | 3,000        | 3,000        | 3,000        | 3,000        |
| 01-01-416-5320                | ENGINEERING                 | 45,046           | 110,000        | 50,000       | 51,500       | 53,045       | 54,636       |
| 01-01-416-5330                | LEGAL                       | 912,427          | 724,000        | 625,000      | 325,000      | 325,000      | 325,000      |
| 01-01-416-5340                | LABOR NEGOTIATIONS          | -                | 15,000         | 15,000       | 15,000       | 15,000       | 15,000       |
|                               | LOCAL 150 & OTHER           | 15,000           |                |              |              |              |              |
| 01-01-416-5500                | CELLULAR/PAGERS             | 685              | 800            | 800          | 800          | 800          | 800          |
| 01-01-416-5610                | CONFERENCE & TRAVEL         | 1,167            | 2,485          | 2,485        | 2,485        | 2,485        | 2,485        |
|                               | ILCMA                       | 400              |                |              |              |              |              |
|                               | IML                         | 585              |                |              |              |              |              |
|                               | ICMA                        | 1,500            |                |              |              |              |              |
| 01-01-416-5630                | TRAINING & MEETINGS         | 2,687            | 1,420          | 2,000        | 2,000        | 2,000        | 2,000        |
|                               | METRO MANAGER MEETINGS      | 120              |                |              |              |              |              |
|                               | ICMA WEB TRAINING           | 300              |                |              |              |              |              |
|                               | ILCMA SEMINAR               | 250              |                |              |              |              |              |
|                               | MISC TRAINING AND MEETINGS  | 750              |                |              |              |              |              |



# CITY OF COUNTRYSIDE 2018 ANNUAL BUDGET

## GENERAL FUND - DETAILED FORECAST CONTINUED...

| ACCT NUMBER                                | ACCT DESCRIPTION                | 2017<br>FYE PROJ | 2018<br>BUDGET   | 2019<br>PROJ     | 2020<br>PROJ     | 2021<br>PROJ     | 2022<br>PROJ     |
|--------------------------------------------|---------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>GENERAL ADMINISTRATION CONTINUED...</b> |                                 |                  |                  |                  |                  |                  |                  |
| 01-01-416-5650                             | SUBSCRIPTIONS                   | 1,263            | 1,030            | 1,050            | 1,050            | 1,050            | 1,050            |
|                                            | BENEFITS & COMP BULLETIN        | 300              |                  |                  |                  |                  |                  |
|                                            | FMLA                            | 200              |                  |                  |                  |                  |                  |
|                                            | CRAINS                          | 180              |                  |                  |                  |                  |                  |
|                                            | POSTER COMPLIANCE               | 350              |                  |                  |                  |                  |                  |
| 01-01-416-5690                             | MEMBERSHIPS & LICENSES          | 22,677           | 22,325           | 22,500           | 22,950           | 23,409           | 23,877           |
|                                            | 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                         | 19,000           |                  |                  |                  |                  |                  |
| 01-01-416-5700                             | TELEPHONE                       | 15,823           | 21,000           | 17,500           | 17,850           | 18,207           | 18,571           |
|                                            | COVERS ENTIRE CITY              | 21,000           |                  |                  |                  |                  |                  |
| 01-01-416-5710                             | POSTAGE                         | 8,815            | 13,000           | 13,000           | 13,000           | 13,000           | 13,000           |
| 01-01-416-5720                             | NATURAL GAS                     | -                | -                | -                | -                | -                | -                |
| 01-01-416-5730                             | ELECTRICITY                     | 76,613           | 60,000           | 65,000           | 65,000           | 65,000           | 65,000           |
| 01-01-416-5740                             | WATER                           | 5,841            | 7,700            | 7,800            | 7,956            | 8,115            | 8,277            |
| 01-01-416-5820                             | RISK MANAGEMENT                 | 146,518          | 194,167          | 175,000          | 175,000          | 175,000          | 175,000          |
|                                            | STORAGE TANK AND CYBER POLICIES | 3,675            |                  |                  |                  |                  |                  |
|                                            | IRMA PREMIUM (75% OF PREMIUM)   | 131,439          |                  |                  |                  |                  |                  |
|                                            | IRMA CLAIM DEDUCTIBLES (75%)    | 59,053           |                  |                  |                  |                  |                  |
| 01-01-416-5890                             | CONTRACTUAL/CONSULTING SERV     | 17,965           | 40,000           | 35,000           | 35,000           | 35,000           | 35,000           |
|                                            | APPRAISALS/OTHER                |                  |                  |                  |                  |                  |                  |
| 01-01-416-6510                             | OFFICE SUPPLIES                 | 1,638            | 2,600            | 2,600            | 2,600            | 2,600            | 2,600            |
|                                            | STATIONARY                      | 200              |                  |                  |                  |                  |                  |
|                                            | TONER/INK                       | 500              |                  |                  |                  |                  |                  |
|                                            | ANNUAL REPORTS                  | 800              |                  |                  |                  |                  |                  |
|                                            | PROMOTIONAL SUPPLIES            | 700              |                  |                  |                  |                  |                  |
|                                            | OTHER SUPPLIES                  | 400              |                  |                  |                  |                  |                  |
| 01-01-416-6530                             | FUEL/OIL                        | 1,458            | 2,000            | 2,000            | 2,000            | 2,000            | 2,000            |
| 01-01-416-8010                             | OPERATING CAPITAL               | -                | -                | -                | -                | -                | -                |
| 01-01-416-8020                             | INFRASTRUCTURE IMPROVEMENTS     | -                | -                | -                | -                | -                | -                |
| 01-01-416-9055                             | TAX SHARING                     | 468,000          | 528,802          | 500,000          | 500,000          | 350,000          | 350,000          |
|                                            | CJ WILSON MAZDA                 | 150,000          |                  |                  |                  |                  |                  |
|                                            | WESTFIELD FORD                  | 203,802          |                  |                  |                  |                  |                  |
|                                            | PHELAN DODGE                    | 175,000          |                  |                  |                  |                  |                  |
| <b>TOTAL GENERAL ADMINISTRATION</b>        |                                 | <b>3,157,268</b> | <b>3,220,398</b> | <b>3,059,159</b> | <b>2,811,632</b> | <b>2,715,886</b> | <b>2,771,983</b> |



# CITY OF COUNTRYSIDE 2018 ANNUAL BUDGET

## GENERAL FUND - DETAILED FORECAST CONTINUED...

| ACCT NUMBER              | ACCT DESCRIPTION              | 2017<br>FYE PROJ | 2018<br>BUDGET | 2019<br>PROJ   | 2020<br>PROJ   | 2021<br>PROJ   | 2022<br>PROJ   |
|--------------------------|-------------------------------|------------------|----------------|----------------|----------------|----------------|----------------|
| <b>IT SERVICES</b>       |                               |                  |                |                |                |                |                |
| 01-01-418-5120           | MAINTENANCE-EQUIPMENT         | -                | -              | -              | -              | -              | -              |
| 01-01-418-5500           | CELLULAR/PAGERS               | -                | -              | -              | -              | -              | -              |
| 01-01-418-5680           | SOFTWARE LICENSES             | 22,323           | 27,500         | 30,000         | 30,000         | 30,000         | 30,000         |
|                          | 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     | 5,500            |                |                |                |                |                |
| 01-01-418-5890           | CONTRACTUAL/CONSULTING        | 115,000          | 122,600        | 123,000        | 125,460        | 127,969        | 130,529        |
|                          | 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            | 1,000            | 2,000          | 3,500          | 3,500          | 3,500          | 3,500          |
|                          | MISC COMPUTER SUPPLIES        | 2,000            |                |                |                |                |                |
| 01-01-418-6525           | SOFTWARE                      | 10,000           | 15,400         | 16,500         | 16,500         | 16,500         | 16,500         |
|                          | ANTI VIRUS                    | 2,000            |                |                |                |                |                |
|                          | WINDOWS SERVER 2012           | 3,000            |                |                |                |                |                |
|                          | A DOBE PRO LICENSING          | 5,400            |                |                |                |                |                |
|                          | SYMATEC                       | 5,000            |                |                |                |                |                |
| 01-01-418-6526           | HARDWARE                      | 18,000           | 15,000         | 20,000         | 20,600         | 21,218         | 21,855         |
|                          | PC REPLACEMENTS - CITY HALL   | 10,000           |                |                |                |                |                |
|                          | PRINTERS/SCANNERS/OTHER       | 5,000            |                |                |                |                |                |
| 01-01-418-8010           | OPERATING CAPITAL             | -                | -              | -              | -              | -              | -              |
| <b>TOTAL IT SERVICES</b> |                               | <b>166,323</b>   | <b>182,500</b> | <b>193,000</b> | <b>196,060</b> | <b>199,187</b> | <b>202,383</b> |



# CITY OF COUNTRYSIDE 2018 ANNUAL BUDGET

## GENERAL FUND - DETAILED FORECAST CONTINUED...

| ACCT NUMBER                                 | ACCT DESCRIPTION               | 2017<br>FYE PROJ | 2018<br>BUDGET   | 2019<br>PROJ     | 2020<br>PROJ     | 2021<br>PROJ     | 2022<br>PROJ     |
|---------------------------------------------|--------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>COMMUNITY DEVELOPMENT DEPT.</b>          |                                |                  |                  |                  |                  |                  |                  |
| 01-01-419-4210                              | SALARIES FULL-TIME             | 172,943          | 192,132          | 198,376          | 204,824          | 211,480          | 218,353          |
| 01-01-419-4215                              | SALARIES PART-TIME             | -                | -                | -                | -                | -                | -                |
| 01-01-419-4217                              | OVERTIME                       | 76               | 1,492            | 1,500            | 1,501            | 1,502            | 1,503            |
| 01-01-419-4218                              | BUYBACKS & OTHER BENEFITS      | 1,499            | 2,357            | 2,434            | 1,374            | 1,499            | 2,357            |
| 01-01-419-4220                              | SOCIAL SECURITY TAX            | 10,374           | 12,151           | 12,546           | 9,510            | 10,374           | 12,151           |
| 01-01-419-4225                              | MEDICARE TAX                   | 2,441            | 2,842            | 2,934            | 2,237            | 2,441            | 2,842            |
| 01-01-419-4230                              | HEALTH INSURANCE               | 28,681           | 39,239           | 40,416           | 26,291           | 28,681           | 39,239           |
| 01-01-419-4235                              | OTHER INSURANCE                | 1,369            | 2,046            | 2,107            | 1,255            | 1,369            | 2,046            |
| 01-01-419-4250                              | EMPLOYEE ASSISTANCE PROGRAM    | 38               | -                | 57               | 35               | 38               | -                |
| 01-01-419-4260                              | IMRF                           | 25,362           | 27,163           | 29,699           | 23,249           | 25,362           | 27,163           |
| 01-01-419-5120                              | MAINTENANCE-EQUIPMENT          | -                | -                | -                | -                | -                | -                |
| 01-01-419-5130                              | MAINTENANCE-MOTOR VEHICLES     | -                | 500              | 500              | -                | -                | 500              |
| FORD 500                                    | 500                            |                  |                  |                  |                  |                  |                  |
| 01-01-419-5320                              | ENGINEERING                    | 25,456           | 28,000           | 28,560           | 29,131           | 29,714           | 30,308           |
| REIMBURSABLE PLAN REVIEWS                   | 28,000                         |                  |                  |                  |                  |                  |                  |
| 01-01-419-5360                              | INSPECTION FEES                | 19,090           | 15,000           | 20,000           | 20,400           | 20,808           | 21,224           |
| CCDPH INSPECTION FEES                       | 15,000                         |                  |                  |                  |                  |                  |                  |
| 01-01-419-5370                              | DATA PROCESSING                | -                | -                | -                | -                | -                | -                |
| 01-01-419-5500                              | CELLULAR/PAGERS                | 5                | -                | -                | -                | -                | -                |
| 01-01-419-5610                              | CONFERENCE & TRAVEL            | 24               | 1,000            | 1,000            | 1,000            | 1,000            | 1,000            |
| ILAPA - K CLARK                             | 1,000                          |                  |                  |                  |                  |                  |                  |
| 01-01-419-5630                              | TRAINING & MEETINGS            | 303              | 750              | 750              | 750              | 750              | 750              |
| 01-01-419-5650                              | SUBSCRIPTIONS                  | 779              | 2,712            | 2,793            | 2,877            | 2,963            | 3,052            |
| COSTAR                                      | 2,712                          |                  |                  |                  |                  |                  |                  |
| 01-01-419-5670                              | TUITION REIMBURSEMENT          | 5,672            | -                | -                | -                | -                | -                |
| 01-01-419-5690                              | MEMBERSHIPS & LICENSES         | 381              | 375              | 375              | 375              | 375              | 375              |
| APA - K CLARK                               | 375                            |                  |                  |                  |                  |                  |                  |
| 01-01-419-5810                              | LEGAL NOTICE/NEWS PUBLICATIONS | -                | -                | -                | -                | -                | -                |
| 01-01-419-5880                              | REIMBURSABLE EXPENSES          | -                | -                | -                | -                | -                | -                |
| 01-01-419-5890                              | CONTRACTUAL/CONSULTING SERV    | 267,313          | 225,000          | 245,000          | 252,350          | 259,921          | 267,718          |
| 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                | 1,949            | 3,000            | 3,000            | 3,001            | 3,002            | 3,003            |
| MISC OFFICE SUPPLIES                        | 3,000                          |                  |                  |                  |                  |                  |                  |
| 01-01-419-6520                              | OPERATING SUPPLIES             | 1,795            | 1,500            | 1,500            | 1,500            | 1,500            | 1,500            |
| SIDEWELL COOK COUNTY ATLAS                  | 500                            |                  |                  |                  |                  |                  |                  |
| INK/PAPER/TONER                             | 500                            |                  |                  |                  |                  |                  |                  |
| INSPECTION/PERMIT FORMS                     | 500                            |                  |                  |                  |                  |                  |                  |
| 01-01-419-6530                              | FUEL/OIL                       | -                | -                | -                | -                | -                | -                |
| 01-01-419-8010                              | OPERATING CAPITAL              | -                | -                | -                | -                | -                | -                |
| <b>TOTAL COMMUNITY DEVELOPMENT DEPT</b>     |                                | <b>565,550</b>   | <b>557,259</b>   | <b>593,548</b>   | <b>581,660</b>   | <b>602,779</b>   | <b>635,085</b>   |
| <b>TOTAL LEGISLATION AND ADMINISTRATION</b> |                                | <b>4,582,610</b> | <b>4,700,905</b> | <b>4,574,601</b> | <b>4,324,201</b> | <b>4,269,310</b> | <b>4,383,476</b> |



# CITY OF COUNTRYSIDE 2018 ANNUAL BUDGET

## GENERAL FUND - DETAILED FORECAST CONTINUED...

| ACCT NUMBER              | ACCT DESCRIPTION             | 2017<br>FYE PROJ | 2018<br>BUDGET | 2019<br>PROJ | 2020<br>PROJ | 2021<br>PROJ | 2022<br>PROJ |
|--------------------------|------------------------------|------------------|----------------|--------------|--------------|--------------|--------------|
| <b>POLICE DEPARTMENT</b> |                              |                  |                |              |              |              |              |
| 01-02-421-4210           | SALARIES FULL-TIME           | 2,339,835        | 2,417,065      | 2,495,620    | 2,576,727    | 2,660,471    | 2,746,936    |
| 01-02-421-4215           | SALARIES PART-TIME           | 114,979          | 145,132        | 149,849      | 154,719      | 159,747      | 164,939      |
| 01-02-421-4217           | OVERTIME                     | 100,000          | 118,569        | 122,422      | 126,401      | 130,509      | 134,751      |
|                          | OVERTIME EXCLUDING HOLIDAY   | 55,558           |                |              |              |              |              |
|                          | HOLIDAY OVERTIME             | 63,011           |                |              |              |              |              |
| 01-02-421-4218           | BUYBACKS & OTHER BENEFITS    | 152,381          | 173,127        | 178,754      | 184,563      | 190,561      | 196,755      |
|                          | SICK BUYBACK                 | 22,259           |                |              |              |              |              |
|                          | HOLIDAY PAY                  | 69,565           |                |              |              |              |              |
|                          | VACATION BUYBACK             | 32,130           |                |              |              |              |              |
|                          | COMP BUYBACK                 | 38,223           |                |              |              |              |              |
|                          | ANNUAL LONGEVITY             | 2,550            |                |              |              |              |              |
|                          | SPECIALTY PAY                | 8,400            |                |              |              |              |              |
| 01-02-421-4220           | SOCIAL SECURITY TAX          | 165,092          | 175,664        | 181,373      | 151,334      | 165,092      | 175,664      |
| 01-02-421-4225           | MEDICARE TAX                 | 38,742           | 41,083         | 42,418       | 35,513       | 38,742       | 41,083       |
| 01-02-421-4230           | HEALTH INSURANCE             | 367,931          | 368,880        | 379,946      | 337,270      | 367,931      | 368,880      |
| 01-02-421-4235           | OTHER INSURANCE              | 18,049           | 21,473         | 22,225       | 16,545       | 18,049       | 21,473       |
| 01-02-421-4250           | EMPLOYEE ASSISTANCE PROGRAM  | 518              | -              | 650          | 670          | 690          | 710          |
| 01-02-421-4260           | IMRF                         | 36,118           | 37,265         | 38,476       | 39,727       | 41,018       | 42,351       |
| 01-02-421-4270           | EMPLOYEE PHYSICALS           | 1,045            | 1,500          | 2,000        | 2,000        | 2,000        | 2,000        |
| 01-02-421-4290           | UNIFORM ALLOWANCE            | 13,608           | 25,000         | 25,000       | 25,000       | 25,000       | 25,000       |
|                          | PATROL LEATHER ALLOWANCE     | 4,800            |                |              |              |              |              |
|                          | UNIFORM REPLACEMENT          | 19,000           |                |              |              |              |              |
|                          | DETECTIVE UNIFORM ALLOWANCE  | 1,200            |                |              |              |              |              |
| 01-02-421-5110           | MAINTENANCE-BUILDING         | -                | -              | -            | -            | -            | -            |
| 01-02-421-5120           | MAINTENANCE-EQUIPMENT        | 4,590            | 13,850         | 15,000       | 15,450       | 15,914       | 16,391       |
|                          | PORT-MOBILE RADIO REPAIRS    | 500              |                |              |              |              |              |
|                          | CITY CAMERA SYSTEM           | 5,000            |                |              |              |              |              |
|                          | RADAR REPAIRS/CALIBRATION    | 500              |                |              |              |              |              |
|                          | FOSTER AND SONS (FIRE EXT)   | 900              |                |              |              |              |              |
|                          | ALPR REPAIR                  | 1,000            |                |              |              |              |              |
|                          | BIKE REPAIRS                 | 450              |                |              |              |              |              |
|                          | TASERS                       | 3,000            |                |              |              |              |              |
|                          | COTG COPY CHARGES            | 2,500            |                |              |              |              |              |
| 01-02-421-5130           | MAINTENANCE-MOTOR VEHICLE    | 18,121           | 20,600         | 22,500       | 22,950       | 23,409       | 23,877       |
|                          | CAR WASH/DETAILING           | 1,000            |                |              |              |              |              |
|                          | FORD - SQUADS                | 15,000           |                |              |              |              |              |
|                          | TIRES - SQUADS               | 4,000            |                |              |              |              |              |
|                          | FIRST AID KITS (SQUADS)      | 600              |                |              |              |              |              |
| 01-02-421-5340           | LABOR NEGOTIATION            | 330,419          | 159,300        | 300,000      | 50,000       | 50,000       | 50,000       |
| 01-02-421-5500           | CELLULAR/PAGERS              | 3,254            | 5,500          | 5,500        | 2,982        | 3,254        | 5,500        |
| 01-02-421-5610           | CONFERENCE & TRAVEL          | 906              | 5,700          | 500          | 831          | 906          | 5,700        |
|                          | ILEAS                        | 500              |                |              |              |              |              |
|                          | IL JUVENILE ASSOC CONFERENCE | 800              |                |              |              |              |              |
|                          | FBINA                        | 2,200            |                |              |              |              |              |
|                          | IACP                         | 2,200            |                |              |              |              |              |

THE POLICE DEPARTMENT IS CONTINUED ON THE FOLLOWING PAGE



## CITY OF COUNTRYSIDE 2018 ANNUAL BUDGET

### GENERAL FUND - DETAILED FORECAST CONTINUED...

| ACCT NUMBER                           | ACCT DESCRIPTION               | 2017<br>FYE PROJ | 2018<br>BUDGET | 2019<br>PROJ | 2020<br>PROJ | 2021<br>PROJ | 2022<br>PROJ |
|---------------------------------------|--------------------------------|------------------|----------------|--------------|--------------|--------------|--------------|
| <b>POLICE DEPARTMENT CONTINUED...</b> |                                |                  |                |              |              |              |              |
| 01-02-421-5630                        | TRAINING & MEETINGS            | 2,165            | 9,950          | 8,500        | 8,500        | 8,500        | 8,500        |
|                                       | 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                          | 300              |                |              |              |              |              |
|                                       | FBI NA                         | 150              |                |              |              |              |              |
|                                       | COURT SMART LAW ENF            | 1,200            |                |              |              |              |              |
|                                       | HOMICIDE INVESTIGATION         | 400              |                |              |              |              |              |
|                                       | IL LEAP                        | 200              |                |              |              |              |              |
| 01-02-421-5650                        | SUBSCRIPTIONS                  | 3,178            | 6,050          | 6,000        | 6,000        | 6,000        | 6,000        |
|                                       | IL COMPILED STATUTES           | 300              |                |              |              |              |              |
|                                       | SUBURBAN LIFE                  | 50               |                |              |              |              |              |
|                                       | DIGITAL RECORDS MGMT           | 100              |                |              |              |              |              |
|                                       | DATA COM COMPLAINT SOFTWARE    | 1,500            |                |              |              |              |              |
|                                       | LEXIS NEXIS                    | 1,800            |                |              |              |              |              |
|                                       | EQUIFAX                        | 500              |                |              |              |              |              |
|                                       | LEADSONLINE                    | 1,800            |                |              |              |              |              |
| 01-02-421-5670                        | TUITION REIMBURSEMENT          | 6,941            | 15,600         | 10,000       | 10,001       | 10,002       | 10,003       |
|                                       | EMPLOYEE #1 (ST)               | 5,200            |                |              |              |              |              |
|                                       | EMPLOYEE #2 (NO)               | 2,600            |                |              |              |              |              |
|                                       | EMPLOYEE #3 (KA)               | 2,600            |                |              |              |              |              |
|                                       | EMPLOYEE #4 (BL)               | 5,200            |                |              |              |              |              |
| 01-02-421-5690                        | MEMBERSHIPS & LICENSES         | 2,209            | 4,000          | 4,000        | 4,000        | 4,000        | 4,000        |
|                                       | FIFTH DIST RAPID RESPONSE      | 1,000            |                |              |              |              |              |
|                                       | WEST SUBURBAN JUV ASSOC        | 75               |                |              |              |              |              |
|                                       | IL JUVENILE ASSOC              | 90               |                |              |              |              |              |
|                                       | IL ASSOC CHIEFS OF POLICE      | 200              |                |              |              |              |              |
|                                       | WEST SUBURBAN CHIEFS OF POLICE | 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              |                |              |              |              |              |



# CITY OF COUNTRYSIDE 2018 ANNUAL BUDGET

## GENERAL FUND - DETAILED FORECAST CONTINUED...

| ACCT NUMBER                           | ACCT DESCRIPTION              | 2017<br>FYE PROJ | 2018<br>BUDGET   | 2019<br>PROJ     | 2020<br>PROJ     | 2021<br>PROJ     | 2022<br>PROJ     |
|---------------------------------------|-------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>POLICE DEPARTMENT CONTINUED...</b> |                               |                  |                  |                  |                  |                  |                  |
| 01-02-421-5810                        | LEGAL NOTICE/NEWS PUBLICATION | -                | -                | -                | -                | -                | -                |
| 01-02-421-5890                        | CONTRACTUAL/CONSULTING SERV   | 11,045           | 12,210           | 12,454           | 12,703           | 12,957           | 13,216           |
|                                       | FULTON - TORNADO ALARM MAINT  | 850              |                  |                  |                  |                  |                  |
|                                       | ANIMAL PICKUP                 | 1,000            |                  |                  |                  |                  |                  |
|                                       | COTG COPIER LEASE (9MO LEFT)  | 4,375            |                  |                  |                  |                  |                  |
|                                       | TRAK CRITICAL REACH           | 285              |                  |                  |                  |                  |                  |
|                                       | DOA TRANSPORT                 | 1,500            |                  |                  |                  |                  |                  |
|                                       | ALL TRAFFIC SOLUTIONS         | 1,500            |                  |                  |                  |                  |                  |
|                                       | SHRED IT SERVICES             | 2,700            |                  |                  |                  |                  |                  |
| 01-02-421-6510                        | OFFICE SUPPLIES               | 2,811            | 5,000            | 5,000            | 5,000            | 5,000            | 5,000            |
| 01-02-421-6520                        | OPERATING SUPPLIES            | 11,439           | 14,552           | 14,843           | 15,140           | 15,443           | 15,752           |
|                                       | TICKET BOOK/LETTERHEAD        | 4,057            |                  |                  |                  |                  |                  |
|                                       | AUTOMOTIVE                    | 1,000            |                  |                  |                  |                  |                  |
|                                       | FIRST AID KITS (SQUADS)       | 1,200            |                  |                  |                  |                  |                  |
|                                       | BIOSAFE (GLOVES/BIOHAZARD)    | 400              |                  |                  |                  |                  |                  |
|                                       | JEWEL (SUPPLIES)              | 400              |                  |                  |                  |                  |                  |
|                                       | PRISONER'S MEALS              | 1,200            |                  |                  |                  |                  |                  |
|                                       | MEDICAL DISPOSAL              | 500              |                  |                  |                  |                  |                  |
|                                       | RADIO EQUIPMENT               | 500              |                  |                  |                  |                  |                  |
|                                       | POLICE COMPOSITE SKETCH       | 300              |                  |                  |                  |                  |                  |
|                                       | SAMS CLUB (SUPPLIES)          | 1,400            |                  |                  |                  |                  |                  |
|                                       | AED MAINTENANCE               | 700              |                  |                  |                  |                  |                  |
|                                       | C.P.A. SUPPLIES               | 500              |                  |                  |                  |                  |                  |
|                                       | BACKGROUND/FINGERPRINTING     | 1,000            |                  |                  |                  |                  |                  |
|                                       | NEW AED                       | 1,395            |                  |                  |                  |                  |                  |
| 01-02-421-6530                        | FUEL/OIL                      | 41,920           | 50,000           | 51,500           | 53,045           | 54,636           | 56,275           |
| 01-02-421-6540                        | DUI EQUIPMENT                 | -                | -                | -                | -                | -                | -                |
| 01-02-421-8010                        | OPERATING CAPITAL             | -                | -                | -                | -                | -                | -                |
| 01-02-421-9070                        | GRANT EXPENDITURES            | 475              | -                | -                | -                | -                | -                |
| 01-02-421-9080                        | ADJUDICATION COSTS            | -                | -                | -                | -                | -                | -                |
| <b>TOTAL POLICE DEPARTMENT</b>        |                               | <b>3,787,771</b> | <b>3,847,070</b> | <b>4,094,530</b> | <b>3,857,071</b> | <b>4,009,831</b> | <b>4,140,756</b> |



# CITY OF COUNTRYSIDE 2018 ANNUAL BUDGET

## GENERAL FUND - DETAILED FORECAST CONTINUED...

| ACCT NUMBER                    | ACCT DESCRIPTION                | 2017<br>FYE PROJ | 2018<br>BUDGET | 2019<br>PROJ | 2020<br>PROJ | 2021<br>PROJ | 2022<br>PROJ |
|--------------------------------|---------------------------------|------------------|----------------|--------------|--------------|--------------|--------------|
| <b>PUBLIC WORKS DEPARTMENT</b> |                                 |                  |                |              |              |              |              |
| 01-03-431-4210                 | SALARIES FULL-TIME              | 652,284          | 662,780        | 685,977      | 709,987      | 734,836      | 760,555      |
| 01-03-431-4215                 | SALARIES PART-TIME              | 24,610           | 30,000         | 30,600       | 31,212       | 31,836       | 32,473       |
| 01-03-431-4217                 | OVERTIME                        | 28,912           | 38,834         | 40,096       | 41,399       | 42,745       | 44,134       |
| 01-03-431-4218                 | BUYBACKS & OTHER BENEFITS       | 10,251           | 59,955         | 12,000       | 12,001       | 12,002       | 12,003       |
|                                | ESSIG RETIREMENT - ACCRUED SICK |                  |                |              |              |              |              |
| 01-03-431-4219                 | PAGER ALLOWANCE                 | 36,447           | 32,850         | 33,918       | 35,020       | 36,158       | 37,333       |
| 01-03-431-4220                 | SOCIAL SECURITY TAX             | 45,970           | 51,114         | 52,775       | 54,490       | 56,261       | 58,090       |
| 01-03-431-4225                 | MEDICARE TAX                    | 10,751           | 11,954         | 12,343       | 12,744       | 13,158       | 13,585       |
| 01-03-431-4230                 | HEALTH INSURANCE                | 161,781          | 165,276        | 170,234      | 175,341      | 180,602      | 186,020      |
| 01-03-431-4235                 | OTHER INSURANCE                 | 7,464            | 8,647          | 8,950        | 9,263        | 9,587        | 9,923        |
| 01-03-431-4250                 | EMPLOYEE ASSISTANCE PROGRAM     | 192              | 176            | 175          | 176          | 177          | 178          |
| 01-03-431-4260                 | IMRF                            | 107,164          | 110,107        | 113,685      | 117,380      | 121,195      | 125,134      |
| 01-03-431-4270                 | EMPLOYEE PHYSICALS              | 938              | 1,500          | 1,600        | 1,600        | 1,600        | 1,600        |
|                                | RANDOM DOT                      | 1,000            |                |              |              |              |              |
|                                | SEASONAL HELP                   | 500              |                |              |              |              |              |
| 01-03-431-4290                 | UNIFORM ALLOWANCE               | 7,080            | 7,630          | 7,783        | 7,938        | 8,097        | 8,259        |
|                                | 10 EMPLOYEES WKLY RENTAL        | 5,730            |                |              |              |              |              |
|                                | BOOTS                           | 1,400            |                |              |              |              |              |
|                                | SAFETY T SHIRTS                 | 500              |                |              |              |              |              |
| 01-03-431-5110                 | MAINTENANCE- BUILDING           | 44,936           | 47,000         | 47,000       | 47,000       | 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           | 24,719           | 20,000         | 20,000       | 20,000       | 20,000       | 20,000       |
| 01-03-431-5125                 | MAINTENANCE-INFRASTRUCTURE      | 64,030           | 53,548         | 53,548       | 53,548       | 53,548       | 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      | 13,536           | 15,000         | 15,000       | 15,000       | 15,000       | 15,000       |
| 01-03-431-5500                 | CELLULAR/PAGERS                 | 1,473            | 1,200          | 1,200        | 1,200        | 1,200        | 1,200        |
|                                | DPW PAGERS                      | 160              |                |              |              |              |              |
|                                | NEXTEL PHONES                   | 1,040            |                |              |              |              |              |
| 01-03-431-5610                 | CONFERENCE & TRAVEL             | -                | -              | -            | -            | -            | -            |
| 01-03-431-5630                 | TRAINING & MEETINGS             | 365              | 500            | 500          | 500          | 500          | 500          |
| 01-03-431-5690                 | MEMBERSHIPS & LICENSES          | 410              | 1,000          | 1,000        | 1,000        | 1,000        | 1,000        |
|                                | APWA MEMBERSHIPS                | 260              |                |              |              |              |              |
|                                | CDL REIMBURSEMENTS              | 240              |                |              |              |              |              |
|                                | VARIOUS                         | 500              |                |              |              |              |              |

THE PUBLIC WORKS DEPARTMENT IS CONTINUED ON THE FOLLOWING PAGE



# CITY OF COUNTRYSIDE 2018 ANNUAL BUDGET

## GENERAL FUND - DETAILED FORECAST CONTINUED...

| ACCT NUMBER                                 | ACCT DESCRIPTION                | 2017<br>FYE PROJ | 2018<br>BUDGET   | 2019<br>PROJ     | 2020<br>PROJ     | 2021<br>PROJ     | 2022<br>PROJ     |
|---------------------------------------------|---------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>PUBLIC WORKS DEPARTMENT CONTINUED...</b> |                                 |                  |                  |                  |                  |                  |                  |
| 01-03-431-5890                              | CONTRACTUAL/CONSULTING SERV     | 216,085          | 139,650          | 142,443          | 145,292          | 148,198          | 151,162          |
|                                             | 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                 | -                |                  |                  |                  |                  |                  |
| 01-03-431-5891                              | 50/50 TREE PROGRAM              | -                | 40,000           | 42,000           | 44,100           | 46,305           | 48,620           |
| 01-03-431-6510                              | OFFICE SUPPLIES                 | 1,046            | 1,000            | 1,000            | 1,000            | 1,000            | 1,000            |
| 01-03-431-6520                              | OPERATING SUPPLIES              | 124,947          | 115,400          | 125,000          | 125,001          | 125,002          | 125,003          |
|                                             | CUSTODIAL SUPPLIES              | 5,000            |                  |                  |                  |                  |                  |
|                                             | HARDWARE SUPPLIES               | 3,000            |                  |                  |                  |                  |                  |
|                                             | STREET LIGHT BULBS              | 2,500            |                  |                  |                  |                  |                  |
|                                             | MUNIC BUILDING BULBS            | 1,000            |                  |                  |                  |                  |                  |
|                                             | STREET SIGNS/POSTS              | 5,000            |                  |                  |                  |                  |                  |
|                                             | BLACK DIRT                      | 1,200            |                  |                  |                  |                  |                  |
|                                             | SALT                            | 60,000           |                  |                  |                  |                  |                  |
|                                             | SAFETY SUPPLIES (PPE)           | 2,500            |                  |                  |                  |                  |                  |
|                                             | PLAYGROUND COVER                | 1,250            |                  |                  |                  |                  |                  |
|                                             | FLAGS                           | 850              |                  |                  |                  |                  |                  |
|                                             | COLD PATCH                      | 2,000            |                  |                  |                  |                  |                  |
|                                             | ACETYLENE/OXYGEN                | 500              |                  |                  |                  |                  |                  |
|                                             | STORM SEWER SUPPLIES            | 600              |                  |                  |                  |                  |                  |
|                                             | GROUNDS MAINT                   | 30,000           |                  |                  |                  |                  |                  |
| 01-03-431-6530                              | FUEL/OIL                        | 26,290           | 31,000           | 31,930           | 32,888           | 33,875           | 34,891           |
|                                             | DIESEL                          | 27,500           |                  |                  |                  |                  |                  |
|                                             | GAS                             | 1,500            |                  |                  |                  |                  |                  |
|                                             | OIL                             | 2,000            |                  |                  |                  |                  |                  |
| 01-03-431-6550                              | SAFETY EQUIPMENT                | 1,057            | 1,150            | 1,150            | 1,150            | 1,150            | 1,150            |
| <b>TOTAL PUBLIC WORKS DEPARTMENT</b>        |                                 | <b>1,612,738</b> | <b>1,647,271</b> | <b>1,651,907</b> | <b>1,696,230</b> | <b>1,742,031</b> | <b>1,789,360</b> |



# CITY OF COUNTRYSIDE 2018 ANNUAL BUDGET

## GENERAL FUND - DETAILED FORECAST CONTINUED...

| ACCT NUMBER                      | ACCT DESCRIPTION                  | 2017<br>FYE PROJ | 2018<br>BUDGET | 2019<br>PROJ | 2020<br>PROJ | 2021<br>PROJ | 2022<br>PROJ |
|----------------------------------|-----------------------------------|------------------|----------------|--------------|--------------|--------------|--------------|
| <b>E.S.D.A. DEPARTMENT</b>       |                                   |                  |                |              |              |              |              |
| 01-06-461-4215                   | SALARIES PART-TIME                | 130              | -              | -            | -            | -            | -            |
| 01-06-461-4220                   | SOCIAL SECURITY TAX               | 8                | -              | -            | -            | -            | -            |
| 01-06-461-4225                   | MEDICARE TAX                      | 1                | 3              | -            | -            | -            | -            |
| 01-06-461-4230                   | HEALTH INSURANCE                  | -                | -              | -            | -            | -            | -            |
| 01-06-461-4260                   | IMRF                              | -                | -              | -            | -            | -            | -            |
| 01-06-461-4290                   | UNIFORM ALLOWANCE                 | -                | -              | -            | -            | -            | -            |
| 01-06-461-5110                   | MAINTENANCE-BUILDING              | -                | -              | -            | -            | -            | -            |
| 01-06-461-5120                   | MAINTENANCE-EQUIPMENT             | -                | -              | -            | -            | -            | -            |
| 01-06-461-5130                   | MAINTENANCE-MOTOR VEHICLES        | -                | -              | -            | -            | -            | -            |
| 01-06-461-5500                   | CELLULAR/PAGERS                   | 108              | -              | -            | -            | -            | -            |
| 01-06-461-5610                   | CONFERENCE & TRAVEL               | -                | -              | -            | -            | -            | -            |
| 01-06-461-5630                   | TRAINING & MEETINGS               | -                | -              | -            | -            | -            | -            |
| 01-06-461-5700                   | TELEPHONE                         | -                | -              | -            | -            | -            | -            |
|                                  | FIRE ALARM CIRCUIT (DPW 5890)     | -                | -              | -            | -            | -            | -            |
| 01-06-461-5890                   | CONTRACTUAL/CONSULTING SERV       | -                | -              | -            | -            | -            | -            |
|                                  | BRAINIFF TORNADO SIREN (PD 5890)  | -                | -              | -            | -            | -            | -            |
|                                  | FOSTER & SONS FIRE EXT (DPW 5890) | -                | -              | -            | -            | -            | -            |
|                                  | QTRLY ALARM TESTING (DPW 5890)    | -                | -              | -            | -            | -            | -            |
| 01-06-461-6510                   | OFFICE SUPPLIES                   | -                | -              | -            | -            | -            | -            |
| 01-06-461-6520                   | OPERATING SUPPLIES                | -                | -              | -            | -            | -            | -            |
| 01-06-461-6530                   | FUEL/OIL                          | -                | -              | -            | -            | -            | -            |
| 01-06-461-8010                   | OPERATING CAPITAL                 | -                | -              | -            | -            | -            | -            |
| <b>TOTAL E.S.D.A. DEPARTMENT</b> |                                   | <b>247</b>       | <b>3</b>       | <b>-</b>     | <b>-</b>     | <b>-</b>     | <b>-</b>     |

## EMERGENCY TELEPHONE SYSTEM DEPARTMENT\*

|                                                    |                         |          |                |                |                |                |                |
|----------------------------------------------------|-------------------------|----------|----------------|----------------|----------------|----------------|----------------|
| 01-07-426-5120                                     | MAINTENANCE EQUIPMENT   | -        | 5,000          | 5,000          | 5,001          | 5,002          | 5,003          |
|                                                    | MAINTENANCE EQUIP       | 5,000    |                |                |                |                |                |
| 01-07-426-5680                                     | SOFTWARE MAINT/LICENSES | -        | 5,420          | 5,583          | 5,750          | 5,923          | 6,100          |
|                                                    | REVERSE 911             | 5,420    |                |                |                |                |                |
| 01-07-426-5700                                     | TELEPHONE               | -        | 10,000         | 7,500          | 7,501          | 7,502          | 7,503          |
| 01-07-426-5890                                     | CONTRACTUAL SERVICES    | -        | 315,500        | 323,388        | 331,472        | 339,759        | 348,253        |
|                                                    | WEATHERTAP              | 100      |                |                |                |                |                |
|                                                    | COOK COUNTY RADIO       | 2,000    |                |                |                |                |                |
|                                                    | VERIZON - AIRCARDS ONLY | 2,400    |                |                |                |                |                |
|                                                    | SWCD PER OFFICER FEE    | 307,500  |                |                |                |                |                |
|                                                    | DATA LINE               | 3,500    |                |                |                |                |                |
| 01-07-426-8010                                     | OPERATING CAPITAL       | -        | -              | -              | -              | -              | -              |
| <b>TOTAL EMERGENCY TELEPHONE SYSTEM DEPARTMENT</b> |                         | <b>-</b> | <b>335,920</b> | <b>341,470</b> | <b>349,724</b> | <b>358,186</b> | <b>366,859</b> |

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

|                                                     |                   |                   |                   |                   |                   |                   |
|-----------------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>TOTAL GENERAL FUND EXPENSES</b>                  | <b>9,983,366</b>  | <b>10,531,169</b> | <b>10,662,508</b> | <b>10,227,226</b> | <b>10,379,358</b> | <b>10,680,452</b> |
| <b>TOTAL GF EXPENSES &amp; OTHER FINANCING USES</b> | <b>12,828,650</b> | <b>12,524,384</b> | <b>12,906,798</b> | <b>13,214,743</b> | <b>13,171,726</b> | <b>13,672,000</b> |
| <b>GENERAL FUND SURPLUS/(DEFICIT)</b>               | <b>37,855</b>     | <b>-</b>          | <b>(119,905)</b>  | <b>(24,328)</b>   | <b>161,408</b>    | <b>(51,881)</b>   |