



Business Oriented ... Resident Friendly

**CITY OF COUNTRYSIDE
FISCAL YEAR 2019 ANNUAL BUDGET**

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BUDGET TRANSMITTAL



April 25, 2018

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

Dear Mayor and Members of the Council:

Transmitted herewith is the Annual 2019 Fiscal Year Budget Document. The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Countryside, Illinois, for its Annual Budget document for the fiscal year ending April 30, 2018, which represents the second consecutive year that the City has received the award. In order to receive the award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting this document to the GFOA to determine its eligibility for another award.

Budget Process

The initial activity in the budget cycle typically begins in early fall. This year, the preliminary revenue forecast was put together for a November 6, 2017 presentation to the finance committee along with the initial requested budgets from each department head. The initial requested budget reflected a marginal deficit in the general fund of just under \$195,000. This preliminary deficit also absorbed an interfund transfer out to the capital fund to cover current year budgeted capital outlays for equipment purchases, local share of grant project outlays, and the current street resurfacing projects as outlined in the five year capital plan. Based on the conservative and preliminary revenue forecast, staff advised the committee that this preliminary deficit was manageable and could be worked through in this budget cycle. As such, staff recommended abating all debt service tax levies for the fourth consecutive year as it was concluded that all operating, capital, and debt service costs could be covered without the use of a property tax extension.

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 debt service property tax levies thereby not extending property taxes to meet annual budgeted expenditures.

BUDGET TRANSMITTAL CONTINUED...

Budget Process Continued...

The Finance Committee met again on January 29, 2018. With respect to the general fund, the preliminary deficit was reduced from \$195,000 to \$127,000 from a host of factors. The revenue forecast was revised upward by \$125K, primarily from an upward revision in interest income and sales taxes. The adjustment in interest income was related to the interfund loan to the TIF District and the projected increase in incremental EAV and taxes to be collected in TIF Fund. The increase in sales tax was projected based on additional data points available through November.

On the expense side, the general fund budget was adjusted upward to nearly \$68K primarily from changes in the Finance, Police, and Public Works departments. Changes in Finance were related to the reduction in interest expense from the 2017 bond series by nearly \$113K (original projection vs. actual rates achieved in the public sale) and an increase in the interfund transfer of \$76K to cover a new chipper and security camera replacements at Ideal and Countryside Parks. The Police budget was adjusted to cover training, tuition reimbursement, and other program costs. The Public Works budget was adjusted upward based on two-year trends in contractual and operating supply costs.

At the January requested budget presentation, other fund highlights were presented. On a preliminary basis, the Hotel Fund reflected a marginal deficit of \$44,000 from a projected decline in hotel tax receipts and an increase in expenses for various community events. It was also noted that the MFT Fund would accumulate surplus this year based on the historical practice of drawdowns in every other year. As such, the General Fund transfer was increased to cover the street resurfacing projects as well as other capital outlays previously noted. Finally, the Water Fund was budgeted with a planned draw down of \$1MM primarily from a \$1.65MM main replacement on Joliet Road in the five-year capital plan.

The Finance Committee met for a third time in the budget cycle on March 26, 2018. As of this presentation date, 10 months of data was now available from the FY 2018 accounting period, which assisted in adjusting FY 2018 projections on both the revenue and expense sides. The General Fund was now balanced from an increase in revenues from sales tax growth supported by additional data points and new negotiated PILOT fees from an LaFitness Project. On the expense side, the outlay for an ERP system replacement was spread out over two fiscal years. Expenses were also reduced in the Administration and Public Works departments based on new data points and trends. With the exception of the Water/Sewer Funds, all other preliminary fund deficits were eliminated from adjustments.

A final budget presentation was given by the Finance Director to the Council and the Public at the Public Hearing on April 25, 2018. Following the public hearing, the City Council approved the 2018 Annual Budget at the fund level as Ordinance 18-11-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 2018 year-end figures and completed a Supplemental Appropriations (Ordinance 18-12-O) approved 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 began forecasting the annual budget on a monthly basis. The allocation is based on prior year cash flow trends to match forecasted spending patterns, which produces 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 began assembling this final budget book for dissemination to the Board, Department Heads, and GFOA.

BUDGET TRANSMITTAL CONTINUED...

Budget Calendar for Fiscal Year 2019

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 Nov/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 budget yr	Apr
Conduct Public Hearing to present budget to public/Council	Summary/presentation of final requested budget	Apr
City Council takes action on appropriations ordinance	Provides legal level of authority for expenditures	Apr
Year end projections to determine amendments to prior year	Carry over projects, unexpected events, etc.	Apr
Subsequent Appropriations Ordinance for consideration	Carry over projects, unexpected events, etc.	Apr
Coffee with the Mayor Forum	Update the public on current projects/initiatives	Apr
Project annual budget monthly and input into ERP system	Contractual considerations, prior year results	May
Provide copies of approved budget to department heads	Develop final departmental sections	May
Complete/update departmental sections of budget book	Articulate budget priorities/values/goals	Jun/July
Complete/update statistical, summary and other schedules	Summary of long term plans, goals, values	Jun/July
Review and respond to prior year GFOA comments	Updated document accordingly	Jun/July
Submit final document to the GFOA for consideration of award	Evaluation of Mandatory Criteria in document	July/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 benchmark to achieving those goals.



MISSION STATEMENT

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

STRATEGIC VISION, GOALS, AND FOCUS AREAS:

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

<u>BUDGET RELATED PROGRAMS</u>	<u>OBJECTIVES/MEASURES</u>
○ 50/50 Tree Program	(A) Maintain funding for existing programs (19,20)
○ Sidewalk/Senior Apron Plowing	(B) Expand programs for needy families (19,20)
○ Spring Clean/Brush Programs	(C) Renegotiate vendor fees for programs (19,20)
○ Reimbursement Programs	(D) Create new drainage improvement plan (19,20)
○ Donations	(D) Administer/self fund new community events (19)
○ IDOT/DHS Grant Programs	(E) Implement/fund programs for at risk community groups and constituents (19,20)
○ Citizens Police Academy	

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

<u>BUDGET RELATED PROGRAMS</u>	<u>OBJECTIVES/MEASURES</u>
○ Community Relations Expense	(A) Continue "Coffee with the Mayor" program
○ Training Expense	(B) Establish new outreach programs to discuss the development of the City Hall project (18-20)
○ 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)
○ Contractual/Consulting Fees	(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 community investment, asset stewardship, environmental sustainability, and advancement of City's economic base

<u>BUDGET RELATED PROGRAMS</u>	<u>OBJECTIVES/MEASURES</u>
○ Fees in Lieu of Tax	(A) Negotiate new Fee in Lieu agreements on proposed non-conforming uses (18-20)
○ Tax Sharing Programs	(B) Utilize grant programs to develop La Grange Corridor and Brainard Ave bike path (16-20)
○ Grant Revenues/Expenses	(C) Implement net zero on City Hall Project (18-20)
○ 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 five year plans

<u>BUDGET RELATED PROGRAMS</u>	<u>OBJECTIVES/MEASURES</u>
○ Motor Fuel Taxes	(A) Update and administer five 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 forecasts 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) Facilitate new sales tax redevelopments (19,20)
○ Bond Abatements	(B) Complete new city hall financing plan with limited reliance on property tax levy to cover debt service obligations (18-20)
○ Sponsorship Revenue	(C) Implement new financing plan for City Hall project that results in the lowest net interest costs (18-20)
○ Debt Proceeds	(D) Implement new investment strategies (17-20)
○ Overtime Cost Reduction	
○ Home Rule Sales Tax	
○ Investment Income	

PLEASE SEE "DEPARTMENTAL SECTION" OF THIS BUDGET DOCUMENT ON PAGES 67 THROUGH 121. 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 Senior Citizens) 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 five-year street improvement plan. Motor Fuel Tax dollars are utilized every other year on this program with significant additional general fund support on a pay as you go basis. New water main replacements are performed annually based on conditions assessments.
- (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 has and will carefully assess stakeholder burden and appropriate funding sources as it continues to develop 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. In this period, the capital budget was extensive as well. Total Capital Fund budgeted outlays are just under \$20MM this year. The bulk or about \$17.5MM is related to the new City municipal complex project, which includes the design and construction of a 34,000 sq. ft. facility accommodating a City Hall and Police Department. The site was acquired in 2016 while calendar year 2017 was spent on the design, construction documents, and bid processes. Late last fall demolition, site grading, and underground utility work was performed. In February, the City's construction manager bid out the trade contracts and construction has commenced this summer.

Since 2015, construction materials and labor costs have been increasing at average annual rates exceeding 4.6% and 3.3% respectively according to the department of labor. In addition, the Mayor and City Council have embraced and committed to a sustainable project approach. In the early stages, the project targeted LEED Silver certification although the project now has a net zero target meaning that it is designed to generate as much energy as it consumes. The green nature of the project and inflation pressures increased the final master project budget above what it was initially targeted at. Despite these pressures, projected debt service on the new master project budget still appears to be sustainable in the context of the City's long term operating forecasts without the use of a property tax levy.

Although the municipal complex will be funded with debt proceeds, there is just under \$1.2MM in other capital outlays that are supported through General Fund transfers including new security camera replacements, new public works equipment, street resurfacing projects, and the local match portion of the streetscape grant projects.

The financial condition of the State of Illinois continues to be a challenge for local governments. 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 has been passed to reduce the local government share of income taxes and sales taxes (via an administrative fee). In addition, local government debt issues are assessed an Illinois premium from investors (50 to 75 basis points wider yields on comparable credits versus out of state issuers).

Additional City 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 part of the 2019 fiscal year.

Short Term Factors

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

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 affect borrowing costs, investment income, and gains/losses on both City investments and pension assets, which affect the City's required pension contribution. Investment income was budgeted up due to a change in asset allocation from mainly very short-term money market instruments to a more diversified three-year duration portfolio. Police pension expenses actually decreased relative to a change in actuarial assumptions as related to the Circuit Court ruling on the police pension matter. The judge enjoined the fund from awarding the pension spike and ordered the immediate recalculation of pension benefits without the pension spike (annualized longevity amount).

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 have had a strong positive impact on auto sales for many 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 (approximately 68% of total general fund revenues) with about 43% of the sales taxes coming from the auto and fueling industry. Effectively, about 29% of the total general fund budget is generated from sales taxes from the auto dealerships and fueling stations in the City. Low interest rates and manufacturer incentives have fueled 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 is now in the City's top ten sales tax base) which has helped to offset the car dealer pull back. Overall sales taxes are projected flat based on rolling twelve-month averages and year to date comparative data (i.e. zero growth over the current year forecast).

The City is under contract on all collective bargaining agreements with 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 2017 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 downward based on the City's IPBC (health and dental insurance pool) final renewal rates for these benefits respectively. The City dissolved its former benefit subpool and joined a new larger subpool to gain economies of scale. In fact, the City's health insurance renewal rate was reduced from a 5.8% increase (prior year) to a current year increase of just 1.5%. The new subpool is expected to maintain a low stable rate going forward.

Long Term Considerations and Financial Plans

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

BUDGET TRANSMITTAL CONTINUED...

Long Term Considerations and Financial Plans Continued...

The City is keenly aware of the effects of the business cycle on the City's revenue streams. As noted, the City relies on economically sensitive revenue items including sales taxes, gaming taxes, restaurant taxes, and state shared income taxes—all of which could be severely impacted by an economic downturn (particularly the trough of the business cycle). Given the difficulty in predicting the timing of the business cycle, the City's five-year projections and capital plan typically do not try to predict or model a downturn scenario (in advance) although the City has historically been prompt and reactive with respect to economic pressures. As previously noted when the great recession hit, the City took active measures to restore the economic base with new redevelopment efforts, an increase in the sales tax rate, and the creation of new diversified revenue sources. When confronted with future economic pressures, the City will effectively evaluate cost reductions, program priorities, revenue policies/options, and adjustments to pay as you go funding. In addition, although it does not fit in with current policy preferences, the tax levy option and sizeable fund balance reserves offer the City significant financial flexibility to combat a downturn.

Financial Summary and Overview of Final Budget

The final budget was presented at the Public Hearing, which preceded the regular board meeting on April 25, 2018 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 2018 budget year. The City historically amends budgets before year-end to account for unexpected events, carryover projects, unbudgeted events, etc. 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 and related capital budget and scope. 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 including finance, infrastructure, and the water committee.

Financial snapshots of all City Funds are summarized as follows:

FUND NAME	REVENUES	EXPENDITURES	NET
GENERAL CORPORATE	13,160,276	13,160,276	-
MOTOR FUEL	151,796	-	151,796
HOTEL/MOTEL	422,314	422,314	-
COMMERCIAL TIF	358,760	358,760	-
CAPITAL PROJECTS	11,737,383	18,976,119	(7,238,736)
DRUG FORFEITURE	101,400	7,000	94,400
WATER	4,685,758	5,709,490	(1,023,732)
SEWER	25,350	55,698	(30,348)
FLAGG CREEK GOLF COURSE	1,151,946	1,151,946	-
TOTAL	31,794,983	39,841,603	(8,046,620)

BUDGET TRANSMITTAL CONTINUED...

Financial Summary and Overview of Final Budget Continued...

General Fund (Major/Govt): The approved budget is balanced with nearly \$1.2MM in general fund transfers to support capital projects and equipment expensed through the Capital Project Fund. Revenues/Other Financing Sources are up by \$636K/5.1% over the prior budget due principally to a new transfer in from the Hotel Fund, sales tax growth over the prior year budget, and an increase in investment income from new TIF increment supporting interest income on the General Fund loan. Expenses are also up \$636K/5.1% from interest expense on the 2017 bonds, an increase in the transfer out to support capital projects, and an increase in the Police Department from buybacks for two retirees.

Hotel/Motel Fund (Major/Govt): Projected FY 18 and budgeted FY 19 reflect some contraction in Hotel Taxes primarily from the Holiday Inn Construction project and related trends. 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): Incremental property taxes and EAVs in the TIF District are projected to grow in the 2017 tax year from construction growth (excluding the Ettleson Hyundai project) and the triennial reassessment practice. Revenues are expected to grow to just under \$358K from the 2018 budget of \$215K. The revenue growth will help accelerate repayment to the general fund under the TIF note, which will have a 2018 year-end balance of just over \$7.7MM.

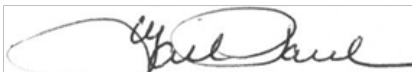
Water Fund (Major/Proprietary): Projected a 1.81% pass through rate increase from the Village of McCook/City of Chicago. In addition, wholesale rates and related revenues were increased pursuant to a recently completed water rate study and the authority contained in the contracts. The Water Fund is reflecting a \$1MM drawdown after approving a capital water main replacement project on Joliet Rd for \$1.65MM. Reserves are sufficient to absorb the drawdown.

Sewer Fund (Major/Proprietary): The Sewer Fund is also reflecting a drawdown after absorbing about \$30K in outlays as related to the Pleasantdale Court relining project and the smoke testing project in ward two. The sewer fund has sufficient reserves to cover the drawdown.

Flagg Creek (Major/Proprietary): Following two fiscal years of significant capital outlays above \$100K annually, capital expenses were paired back in fiscal 2018, which produced a profit sharing expense/income to the City/Park in the amount of \$146K. The fiscal 2019 budget is balanced with approximately \$48K in capital outlays and \$101K in projecting 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

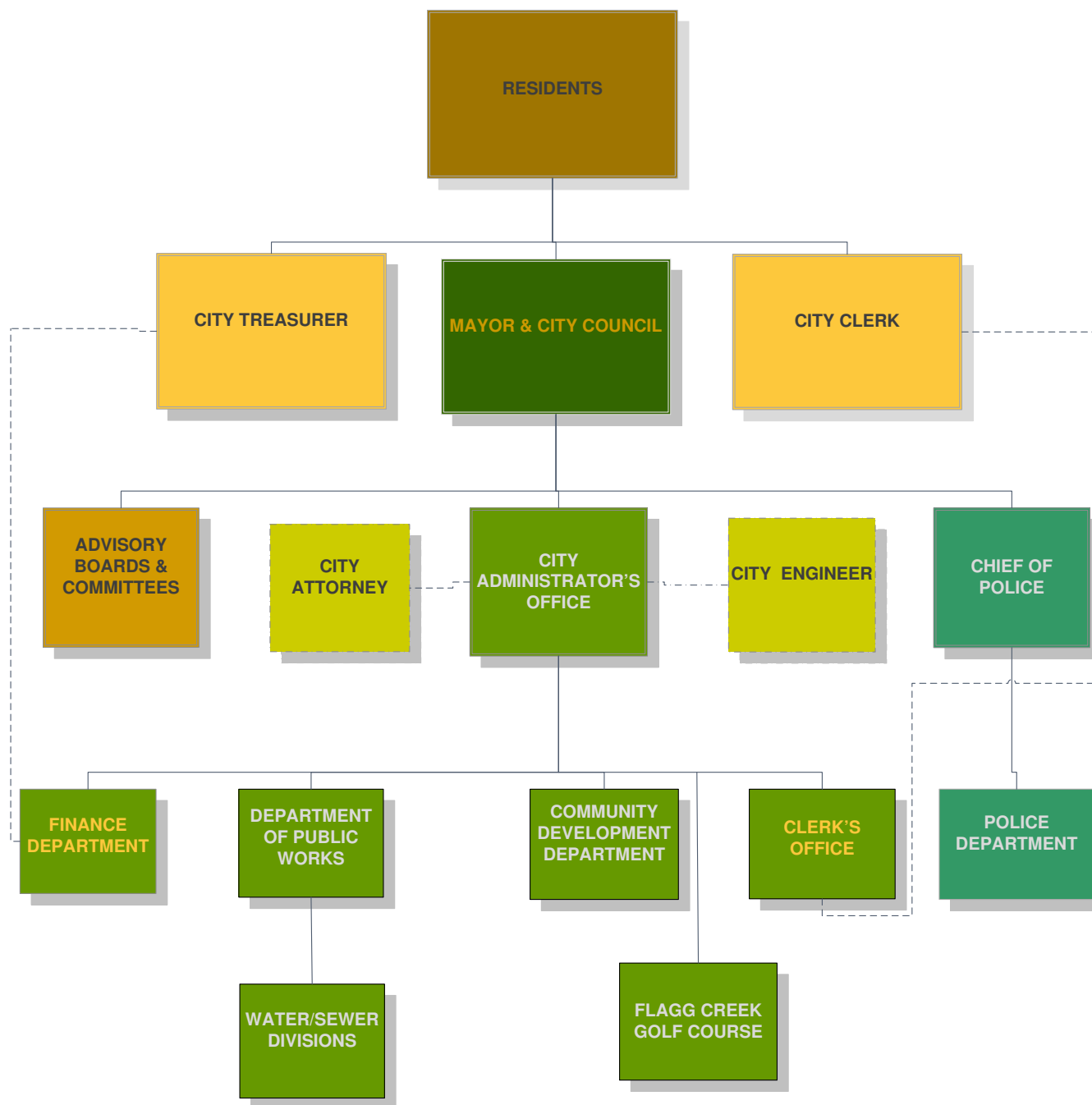


City Treasurer
Caryn Stancik



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 see the community profile section to follow for additional information.

COMMUNITY PROFILE

History:

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

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

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

Government Profile:

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

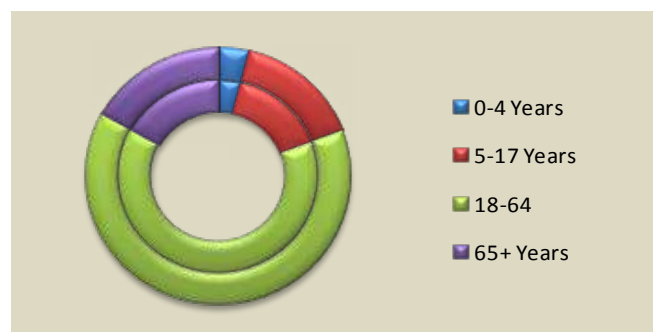
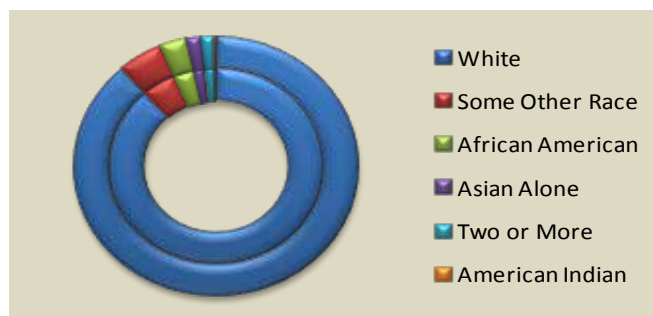
Average
Household
Income
\$72,911

Median
Home
Value
\$230,300

Full Value
Per Capita
\$157,806

Retail Sales
per Capita
\$113,727

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



HOUSING STOCK

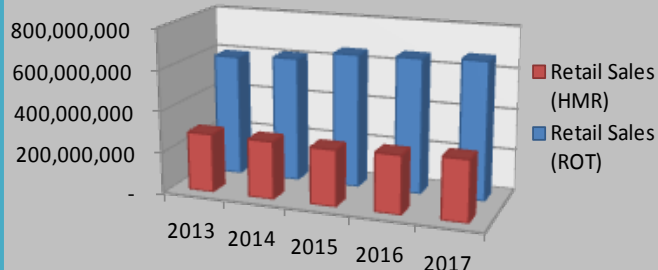
Housing Units (April 1, 2010)	2,493
Owner Occupied Rate (2011-2015)	74.8%
Median Value (2011-2015)	225,800
Median Monthly Gross Rent	934

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

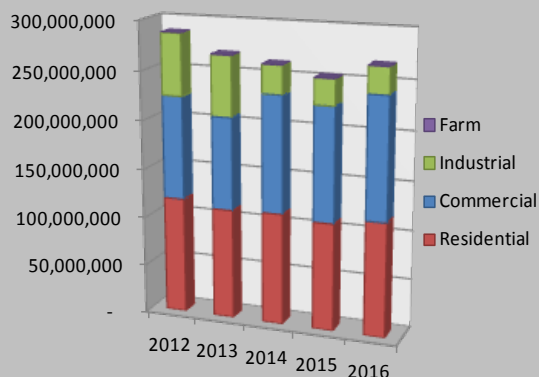
(Source: the City)

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
2017 (2016 Tax Year)**

Taxpayer	Total Equalized Assessed Value	Rank	Percentage of Total EAV
Simon Property Group	10,347,996	1	3.87%
VIP Oakton	5,184,689	2	1.94%
Inland Salem Square	4,979,750	3	1.86%
Autobarn Countryside	4,911,215	4	1.84%
First Berkshire	4,745,812	5	1.77%
Lenoch Properties	4,657,276	6	1.74%
Cubalmart	4,357,157	7	1.63%
Home Depot USA Tax Dept	3,633,110	8	1.36%
IUOE Local 150	3,498,988	9	1.31%
LaGrange Properties	3,101,673	10	1.16%
TOTAL TOP 10	49,417,666		18.48%
TOTAL EAV	267,475,294		

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

FUND STRUCTURE AND FINANCIAL POLICIES CONTINUED...

Accounting Policies

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

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

The City is the trustee, or fiduciary, for its police pension plan. All of the City's fiduciary activities are reported in a separate Statement of Fiduciary Net Position and Statement of Changes in Fiduciary Net Position in the CAFR report. The City does not budget for this fiduciary fund. The City's annual required pension expense (employer's required contribution to the fund) is determined annually by a third party licensed actuary. The City records and budgets said activity in the General Fund.

The Flagg Creek Golf Course is a joint venture between the City of Countryside (the "City") and the Pleasant Dale Park District (the "Park District"). The Flagg Creek Advisory Board has 5 appointed (by the City and Park District) members serving annual terms. The Advisory Board oversees the general operations and maintenance of the Course, and recommends a fiscal year budget, by February 15th, that must be formally approved by the City and Park District no later than the close of the fiscal year.

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

Purchasing Policy

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

FUND STRUCTURE AND FINANCIAL POLICIES CONTINUED...

Purchasing Policy Continued...

Dollar Limits

Required Approvals

Up to \$500

Supervisor or Department Head

\$501-\$2,500

Department Head

\$2,501-\$10,000

Department Head and City Administrator

\$10,001 & Above

Department Head, City Administrator and City Council

Approval for purchases shall occur before the purchase is made. At the discretion of the Department Head, approval levels for Supervisors may be increased to an amount not to exceed the Department Head's authority. In addition, any person responsible for approving purchases at any level may delegate their approval authority to a designee in the event they are unavailable to approve purchases.

Employees are responsible for obtaining quotes for purchases in the instances outlined below. When submitting a purchase requisition prior to purchase, quotes shall be added to the requisition. Requisitions submitted without the required quotes or a satisfactory explanation of why quotes were not obtained (e.g. sole source, emergency, standardized vendor etc.) will be returned to the originator without approval.

Up to \$500

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

\$501 - \$2,500

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

\$2,501 - \$20,000

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

\$20,001 & Above

Must be competitively bid in accordance with State law and City policy unless waiver is passed by City Council. City Council approval is required for all contracts of this dollar amount.

Items purchased more than once during a fiscal year (e.g. forms, copier supplies, etc.) do not need quotes every time a purchase is made. However, competitive quotes for these items shall be sought at least once each year to ensure that vendors are competitive.

FUND STRUCTURE AND FINANCIAL POLICIES CONTINUED...

Purchasing Policy Continued...

Contracts for parts, supplies or equipment that are available only from a single source are referred to as sole source purchases. These items shall not be subject to requirements for seeking competitive quotes or bids. However, purchases in excess of \$10,000 shall be presented to the City Council prior to acquisition with a request to waive bids, approve the purchase and enter into a formal contract.

In the event of an emergency affecting the public health and safety, the City Administrator, or his/her designee (City Elected Officials, Assistant City Administrator, Chief of Police, Public Works Department Head, or E.S.D.A. Coordinator) may authorize a vendor to perform work necessary to resolve such emergency without formal bid solicitation. Documentation of the emergency and the need for immediate action shall be presented to the City Council in a reasonable period of time following resolution of the crisis.

An emergency purchase order can be issued authorizing a vendor to perform any and all work necessary only if the public health and safety could be affected. If the emergency and the need for immediate action exceed \$10,000, documentation shall be presented to the City Administrator or his/her designee prior to such authorization. The following procedures shall be followed in the event an emergency purchase order is needed:

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

When, in the ordinary course of City business, no single purchase of, or individual contract exceeds \$20,000, but the total dollar value of all purchases and/or contracts for said specific types of supplies, materials, or services during the City's fiscal year does exceed said amount, said purchases may not be subject to the competitive bidding requirement and may not require a City Council waiver.

The City Administrator shall determine whether these purchases require City Council approval of a waiver of bids. Where a bid waiver is determined to not be necessary, said purchases shall still be subject to the requirements concerning quote solicitation for purchases under \$20,000.

All purchases of goods or services exceeding \$20,000 shall be subject to the competitive bidding process and shall be let, by free and open competitive bidding after advertisement, to the lowest cost most qualified responsive bidder or any other bidder whom the City Council deems to be in the best interest of the City unless a bid waiver is approved by City Council. Sealed bids shall be sought when a good or service is anticipated to cost more than \$20,000 either individually or in aggregate purchases made over the course of one fiscal year.

The City Council, by a two-thirds vote, may waive the bidding procedures and enter into a contract or agreement. Requests for bid waivers shall be made only when goods or services are proprietary (i.e. sole source), where standardization is necessary or desirable (e.g. water pumps, legal counsel, etc.), in emergencies as defined in this manual, or when it is in the best interests of the City, including negotiating contracts with existing vendors. In any instance, a statement justifying the need for a bid waiver shall be included in the department's recommendation and accompany the Request for Council Action form for inclusion on the City Council's agenda.

FUND STRUCTURE AND FINANCIAL POLICIES CONTINUED...

Revenue Policies and Procedures

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

The transient production of revenue to support City programs is a significant benefit to the primary stakeholders – residents and local businesses. In fact, the City has historically supported operations, capital investments, debt service, etc. without the levy of property taxes. This phenomenon is extremely rare in Illinois and particularly in the South and West Suburban Cook County service area. Revenues derived from primarily economically sensitive retail activities 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.

Notwithstanding the foregoing, the City has excess reserves in the General, Hotel, and Proprietary Funds. On occasion, the City Council has historically used excess reserves on capital projects and the current budget year will reflect proprietary fund balance drawdowns to fund current projects.

FUND STRUCTURE AND FINANCIAL POLICIES CONTINUED...

Debt Management Policy

The debt management policy was enacted in an effort to standardize and qualify the issuance and management of debt by the City of Countryside, Illinois (the "City"). The objective is to establish conditions for the use of debt and to create procedures and policies that minimize the City's debt service and issuance costs, retain the highest practical credit rating, and maintain full and complete financial disclosure and reporting. The policies apply to all general obligation and revenue debt issued by the City, including leases, installment contracts, and any other form of obligation of indebtedness.

Credit Ratings and Other Financial Standards:

The City seeks to maintain the highest possible credit ratings for all categories of short and long-term General Obligation debt that can be achieved without compromising the delivery of basic City services. The City recognizes that external economic, natural, or other events may from time to time affect the creditworthiness of its debt. Notwithstanding the foregoing, the City is committed to ensuring that actions within their control are prudent and timely.

The City is committed to full and complete financial disclosure, and to cooperating fully with rating agencies, institutional and individual investors including banks, other levels of government, and the general public to share comprehensible and accurate financial information. The City is dedicated to meeting secondary disclosure requirements on a timely and comprehensive basis, as promulgated by the Municipal Securities Rulemaking Board (MSRB) and the Securities Exchange Commission (SEC). The City, through the Finance Director and/or other consultants will ensure compliance with all arbitrage rebate and compliance provision of the federal tax code.

Capital Planning:

To enhance creditworthiness and to facilitate prudent financial management, the City is committed to systematic capital planning, intergovernmental cooperation and coordination, and long-term financial planning. Evidence of this commitment to systematic capital planning will be demonstrated through the adoption and periodic adjustment of a Capital Improvement Plan (CIP).

Debt Limits:

The City is not subject to any debt limitation as a home rule community; however, the City desires to limit its general obligation debt to levels required to meet critical project needs and at levels consistent with maintaining the City's higher investment grade credit rating.

Capital Financing and Debt Structure:

The City initially relies on current revenues, particularly sales taxes, and grants to finance its capital needs. Debt will be issued for a capital project only when it is an appropriate means to achieve a fair allocation of costs between current and future beneficiaries or users, or in the case of an emergency capital need. Debt will be used only to finance capital projects and equipment and debt maturities will not exceed the useful life of the project or projects so financed. Debt will be structured to achieve the lowest possible net cost to the City given market conditions and other considerations.

FUND STRUCTURE AND FINANCIAL POLICIES CONTINUED...

Debt Management Policy Continued...

Moreover, to the extent possible, the City will design the repayment of its overall debt 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 2019 ANNUAL BUDGET

FINANCIAL SUMMARY - ALL CITY FUNDS BY TYPE

FUND	ACCT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 FYTD	2018 FYE PROJ	2019 BUDGET
REVENUES							
TOTAL PROPERTY TAXES		136,582	347,038	277,000	375,526	378,885	420,260
TOTAL SALES TAXES		8,636,517	8,794,238	8,710,500	8,258,124	9,008,863	8,925,000
TOTAL OTHER LOCAL TAXES		1,729,450	1,933,497	1,966,177	1,789,778	1,958,793	1,988,564
TOTAL LICENSES & PERMITS		464,237	400,801	444,995	566,107	572,272	477,425
TOTAL INTERGOVERNMENTAL REVENUES		1,622,692	1,321,586	1,553,985	1,333,602	1,386,002	1,735,576
TOTAL CITY-CHARGES FOR SERVICES		5,744,127	5,780,390	5,942,224	5,297,558	5,795,749	5,861,774
TOTAL RECREATION-CHARGES FOR SERVICES		-	4,727	70,000	56,756	60,000	50,000
TOTAL FINES AND FORFEITURES		85,202	99,589	92,000	86,001	93,818	95,750
TOTAL NET INVESTMENT INCOME		248,424	310,748	275,550	316,306	404,786	611,819
TOTAL OTHER REVENUES		413,844	738,615	253,563	209,304	219,988	235,432
TOTAL OTHER FINANCING SOURCES		1,189,800	2,583,742	612,180	10,007,250	10,620,089	11,393,383
TOTAL REVENUES - ALL CITY FUNDS		19,081,076	19,731,229	19,585,994	18,289,062	19,879,157	20,401,600
TOTAL REVENUES AND OFS - ALL CITY FUNDS		20,270,876	22,314,971	20,198,174	28,296,312	30,499,246	31,794,983
EXPENDITURES							
SUBTOTAL SALARIES AND BENEFITS		7,560,960	7,564,805	8,036,217	7,265,540	7,845,032	8,094,008
TOTAL OPERATING EXPENSES		8,059,531	7,628,304	8,175,005	6,355,035	7,593,102	7,240,023
TOTAL CAPITAL OUTLAYS		1,762,438	3,174,397	1,258,556	3,523,176	4,249,640	20,620,919
TOTAL DEBT SERVICE COSTS		2,997,631	2,761,074	1,946,710	1,963,457	2,080,800	2,493,270
TOTAL - OTHER FINANCING USES (OFU)		173,034	2,574,992	612,180	-	612,180	1,393,383
TOTAL EXPENSES - ALL CITY FUNDS		20,380,560	21,128,579	19,416,488	19,107,208	21,768,574	38,448,220
TOTAL EXPENSES & OFU - ALL CITY FUNDS		20,553,594	23,703,571	20,028,668	19,107,208	22,380,754	39,841,603
TOTAL SURPLUS / (DEFICIT) BUDGET BASIS		(282,718)	(1,388,600)	169,506	9,189,104	8,118,491	(8,046,620)
ADJUSTMENTS TO GAAP BASIS		2016 ACT	2017 ACT	2018 BUDG	2018 FYTD	2018 PROJ	2019 BUDG
CAPITALIZE ASSETS		662,967	696,666	-	-	-	-
DEPRECIATION/AMORTIZATION EXPENSE		(882,473)	(783,736)	-	-	-	-
BOND PRINCIPAL PAYMENTS		275,000	280,000	-	-	-	-
BOND AMORTIZATION EXPENSE		(11,377)	(11,377)	-	-	-	-
TOTAL ADJUSTMENTS TO GAAP BASIS		44,117	181,553	-	-	-	-
CHANGE IN NET POSITON GAAP BASIS		(238,601)	(1,207,047)	169,506	9,189,104	8,118,491	(8,046,620)
UNRESTRICTED FUND BALANCE, MAY 1		9,174,531	7,529,957	6,486,970	6,486,970	6,486,970	14,562,154
PLUS CHANGE IN NET POSITION		(238,601)	(1,207,047)	169,506	9,189,104	8,118,491	(8,046,620)
LESS ADDITIONS TO RESTRICTED FUND BALANCE (1)		(1,405,973)	164,060	-	-	(43,307)	-
UNRESTRICTED FUND BALANCE, APRIL 30		7,529,957	6,486,970	6,656,476	15,676,074	14,562,154	6,515,534
(1) ADJUSTMENT THAT RECONCILES TO AUDITED BALANCES FOR FY(S) 2016&2017. FOR FY 2018 PROJECTED AND FY 2019 BUDGET, ADJUSTMENT IS MADE SOLELY FOR THE INCREASE IN INTERFUND BALANCES BETWEEN THE GENERAL AND TIF FUND (UNSPENDABLE)							



CITY OF COUNTRYSIDE 2019 ANNUAL BUDGET

DETAIL - ALL CITY FUNDS BY TYPE

FUND	ACCT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 FYTD	2018 FYE PROJ	2019 BUDGET
PROPERTY TAXES							
GENERAL	DEBT SERVICE LEVIES	-	-	-	-	-	-
GENERAL	ROAD & BRIDGE TAX	62,872	57,658	62,000	58,083	61,442	61,500
COMML TIF	INCREMENTAL PROPERTY TAX	73,710	289,381	215,000	317,443	317,443	358,760
TOTAL PROPERTY TAXES		136,582	347,038	277,000	375,526	378,885	420,260
SALES TAXES							
GENERAL	STATE SALES TAX	6,558,820	6,646,694	6,583,000	6,214,226	6,779,156	6,735,000
GENERAL	STATE HOME RULE SALES TAX	2,077,697	2,147,544	2,127,500	2,043,898	2,229,707	2,190,000
TOTAL SALES TAXES		8,636,517	8,794,238	8,710,500	8,258,124	9,008,863	8,925,000
OTHER LOCAL TAXES							
GENERAL	ELECTRIC USE TAX	420,062	426,708	435,500	381,794	416,503	416,000
GENERAL	VEHICLE FUEL TAX	203,328	380,146	406,000	377,423	411,734	417,500
GENERAL	EATING AND DRINKING EST TAX	515,069	540,045	535,000	507,130	553,233	570,000
GENERAL	OTHER LOCAL TAXES	227,193	220,868	214,750	203,413	228,212	228,750
HOTEL/MOTEL	HOTEL/MOTEL TAXES	363,799	365,730	374,927	320,018	349,111	356,314
TOTAL OTHER LOCAL TAXES		1,729,450	1,933,497	1,966,177	1,789,778	1,958,793	1,988,564
LICENSES & PERMITS							
GENERAL	BUILDING PERMITS	254,166	144,735	175,000	298,333	300,000	170,000
GENERAL	OTHER LICENSES/PERMITS	210,072	256,066	269,995	267,774	272,272	307,425
TOTAL LICENSES & PERMITS		464,237	400,801	444,995	566,107	572,272	477,425
INTERGOVERNMENTAL REVENUES							
GENERAL	STATE INCOME TAX	708,653	596,688	595,395	574,374	557,989	564,741
GENERAL	STATE GAMING TAX	237,466	263,813	255,000	251,182	274,017	275,000
GENERAL	STATE LOCAL USE TAX	136,784	145,092	149,144	141,694	149,144	155,039
GENERAL	OTHER INTERGOVERNMENTAL	101,129	114,263	112,150	91,837	104,648	104,500
E911	TELEPHONE SURCHARGES	98,426	19,499	-	-	-	-
MOTOR FUEL	MOTOR FUEL TAXES	150,788	149,418	152,796	138,475	151,796	151,796
DRUG FOREIT	FEDERAL/STATE PAYMENTS	102,476	32,813	100,500	21,388	23,333	100,500
CAPITAL (CIP)	INTERGOVERNMENTAL GRANTS	86,971	-	189,000	114,652	125,075	384,000
TOTAL INTERGOVERNMENTAL REVENUES		1,622,692	1,321,586	1,553,985	1,333,602	1,386,002	1,735,576
CITY-CHARGES FOR SERVICES							
GENERAL	CHARGES FOR SERVICES	115,119	155,718	134,250	133,064	147,144	140,000
WATER	CHARGES FOR SERVICES	4,481,871	4,490,214	4,633,724	4,151,703	4,515,997	4,578,294
SEWER	CHARGES FOR SERVICES	25,388	25,414	25,350	23,316	25,350	25,350
FLAGG CREEK	CHARGES FOR SERVICES	1,121,749	1,109,043	1,148,900	989,475	1,107,258	1,118,130
TOTAL CITY-CHARGES FOR SERVICES		5,744,127	5,780,390	5,942,224	5,297,558	5,795,749	5,861,774
RECREATION-CHARGES FOR SERVICES							
GENERAL	FLAGG CREEK PROFIT SHARING	-	4,727	70,000	56,756	60,000	50,000
TOTAL RECREATION-CHARGES FOR SERVICES		-	4,727	70,000	56,756	60,000	50,000
FINES AND FORFEITURES							
GENERAL	FINES AND FORFEITURES	85,202	99,589	92,000	86,001	93,818	95,750
TOTAL FINES AND FORFEITURES		85,202	99,589	92,000	86,001	93,818	95,750



CITY OF COUNTRYSIDE 2019 ANNUAL BUDGET

DETAIL - ALL CITY FUNDS BY TYPE CONTINUED...

FUND	ACCT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 FYTD	2018 FYE PROJ	2019 BUDGET
INVESTMENT INCOME							
ALL FUNDS	INTEREST INCOME	248,424	310,748	275,550	299,467	387,485	611,819
ALL FUNDS	INVESTMENT GAIN/(LOSS)	-	-	-	16,839	17,301	-
TOTAL NET INVESTMENT INCOME		248,424	310,748	275,550	316,306	404,786	611,819
OTHER REVENUES							
ALL FUNDS	OTHER REVENUES	413,844	738,615	253,563	209,304	219,988	235,432
TOTAL OTHER REVENUES		413,844	738,615	253,563	209,304	219,988	235,432
OTHER FINANCING SOURCES							
ALL FUNDS	SALE OF FIXED ASSETS	1,016,766	8,750	-	7,250	7,909	-
ALL FUNDS	BOND PROCEEDS	-	-	-	10,000,000	10,000,000	10,000,000
GENERAL	TRANSFER IN - HOTEL	-	129,196	-	-	-	225,000
CAPITAL	TRANSFER IN - GENERAL/HOTEL	173,034	2,445,796	612,180	-	612,180	1,168,383
TOTAL OTHER FINANCING SOURCES		1,189,800	2,583,742	612,180	10,007,250	10,620,089	11,393,383
TOTAL REVENUES - ALL CITY FUNDS		19,081,076	19,731,229	19,585,994	18,289,062	19,879,157	20,401,600
TOTAL REVENUES AND OFS - ALL CITY FUNDS		20,270,876	22,314,971	20,198,174	28,296,312	30,499,246	31,794,983
SALARIES AND BENEFITS							
ALL FUNDS	SALARIES AND PAYROLL TAXES	5,107,933	5,158,397	5,457,480	4,934,463	5,377,449	5,529,746
ALL FUNDS	BUYBACKS/OTHER BENEFITS	321,904	188,576	256,690	220,132	250,323	291,384
ALL FUNDS	PENSION EXPENSE	1,236,873	1,340,745	1,383,373	1,287,168	1,315,778	1,324,878
ALL FUNDS	INSURANCE/EAPS	841,379	839,151	876,674	791,915	865,808	892,135
ALL FUNDS	EMPLOYEE DEVELOPMENT	52,871	37,936	62,000	31,862	35,675	55,865
SUBTOTAL SALARIES AND BENEFITS		7,560,960	7,564,805	8,036,217	7,265,540	7,845,032	8,094,008
OTHER OPERATING EXPENSES							
ALL FUNDS	OFFICE SUPPLIES	21,407	22,866	22,800	12,009	13,364	22,100
ALL FUNDS	OPERATING SUPPLIES	465,483	444,165	513,322	477,288	537,174	508,212
FLAGG CREEK	INVENTORY COSTS	72,964	73,852	83,509	74,846	82,187	84,250
GENERAL	CONTRACTUAL RISK MGMNT	171,827	134,309	194,167	148,680	158,680	164,278
GENERAL/HOTEL	CONTRACTUAL TAX SHARING	601,710	445,541	528,802	384,619	479,668	478,802
GENERAL	CONTRACTUAL IT SUPPORT	100,690	103,109	122,600	86,888	110,787	112,600
GENERAL	CONTRACTUAL CODE ENFORCMNT	240,624	289,041	225,000	248,162	270,722	248,800
E911	CONTRACTUAL DISPATCH SVCS	319,793	308,333	320,920	302,377	329,373	328,620
WATER	CONTRACTUAL WATER PURCHASE	2,775,664	2,764,837	2,859,610	2,330,796	2,764,860	2,815,401
ALL FUNDS	CONTRACTUAL OTHER	597,290	529,324	720,038	430,703	660,167	676,086
ALL FUNDS	MAINTENANCE	401,898	488,654	486,054	367,806	411,835	508,240
ALL FUNDS	UTILITIES	211,846	225,011	183,580	184,660	202,640	192,230
ALL FUNDS	COMMUNITY RELATIONS	177,279	211,644	228,820	192,848	210,935	227,064
ALL FUNDS	PROFESSIONAL FEES	1,901,055	1,587,618	1,685,783	1,113,353	1,360,710	873,340
TOTAL OPERATING EXPENSES		8,059,531	7,628,304	8,175,005	6,355,035	7,593,102	7,240,023

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



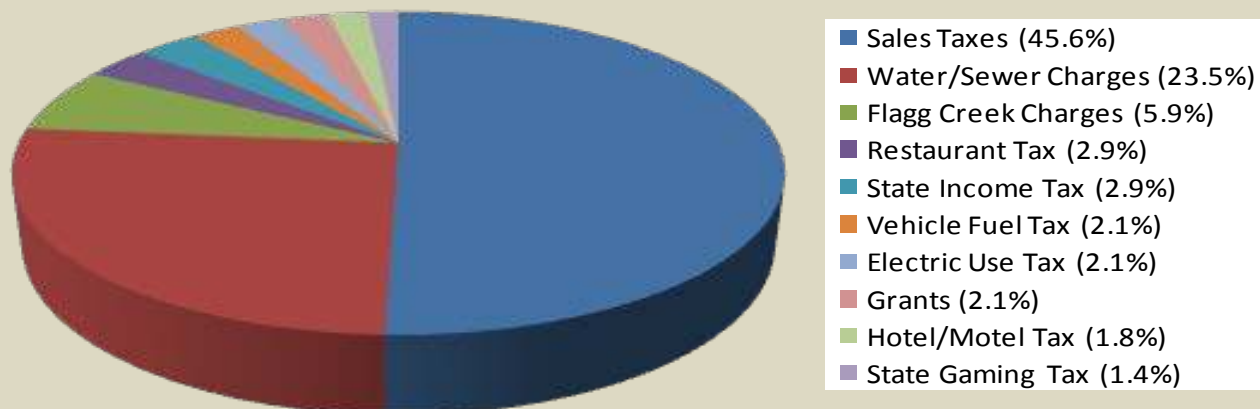
CITY OF COUNTRYSIDE 2019 ANNUAL BUDGET

DETAIL - ALL CITY FUNDS BY TYPE CONTINUED...

FUND	ACCT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 FYTD	2018 FYE PROJ	2019 BUDGET
CAPITAL OUTLAYS							
GENERAL	CAPITAL OUTLAYS	-	-	-	-	-	-
MOTOR FUEL	CAPITAL OUTLAYS	333,552	-	561,439	515,495	515,495	-
COMML TIF	CAPITAL OUTLAYS	62,485	-	-	-	-	-
E911	CAPITAL OUTLAYS	681	-	-	-	-	-
DRUG FORFEIT	CAPITAL OUTLAYS	114,393	72,909	-	-	-	-
CAPITAL	CAPITAL OUTLAYS	495,607	2,386,305	252,617	2,688,363	3,385,386	18,871,119
WATER/SEWER	CAPITAL OUTLAYS	624,305	623,973	414,500	318,946	347,942	1,697,500
FLAGG CREEK	CAPITAL OUTLAYS	131,416	91,210	30,000	372	817	52,300
TOTAL CAPITAL OUTLAYS		1,762,438	3,174,397	1,258,556	3,523,176	4,249,640	20,620,919
DEBT SERVICE COSTS							
GENERAL	DEBT SERVICE	1,381,406	1,378,504	1,381,035	1,381,035	1,381,035	1,779,234
COMML TIF	DEBT SERVICE	1,251,742	1,018,628	200,000	216,747	334,090	340,486
WATER/SEWER	DEBT SERVICE	364,483	363,942	365,675	365,675	365,675	373,550
TOTAL DEBT SERVICE COSTS		2,997,631	2,761,074	1,946,710	1,963,457	2,080,800	2,493,270
OTHER FINANCING USES							
GENERAL	BOND ESCROW PMT	-	-	-	-	-	-
GENERAL	BOND DISCOUNT	-	-	-	-	-	-
GENERAL	BOND ISSUANCE COSTS	-	-	-	-	-	-
GENERAL	TRANSFER OUT-CAPITAL FUND	173,034	1,490,022	612,180	-	612,180	1,168,383
E911/WATER	TRANSFER OUT	-	470,000	-	-	-	-
HOTEL/MOTEL	TRANSFER OUT	-	614,970	-	-	-	225,000
TOTAL - OTHER FINANCING USES (OFU)		173,034	2,574,992	612,180	-	612,180	1,393,383
TOTAL EXPENSES - ALL CITY FUNDS		20,380,560	21,128,579	19,416,488	19,107,208	21,768,574	38,448,220
TOTAL EXPENSES & OFU - ALL CITY FUNDS		20,553,594	23,703,571	20,028,668	19,107,208	22,380,754	39,841,603
TOTAL SURPLUS / (DEFICIT) BUDGET BASIS		(282,718)	(1,388,600)	169,506	9,189,104	8,118,491	(8,046,620)
ADJUSTMENTS TO GAAP BASIS							
ADJUSTMENTS TO GAAP BASIS		2016 ACT	2017 ACT	2018 BUDG	2018 FYTD	2018 PROJ	2019 BUDG
CAPITALIZE ASSETS		662,967	696,666	-	-	-	-
DEPRECIATION/AMORTIZATION EXPENSE		(882,473)	(783,736)	-	-	-	-
BOND PRINCIPAL PAYMENTS		275,000	280,000	-	-	-	-
BOND AMORTIZATION EXPENSE		(11,377)	(11,377)	-	-	-	-
TOTAL ADJUSTMENTS TO GAAP BASIS		44,117	181,553	-	-	-	-
CHANGE IN NET POSITON GAAP BASIS		(238,601)	(1,207,047)	169,506	9,189,104	8,118,491	(8,046,620)
UNRESTRICTED FUND BALANCE, MAY 1		9,174,531	7,529,957	6,486,970	6,486,970	6,486,970	14,562,154
PLUS CHANGE IN NET POSITION		(238,601)	(1,207,047)	169,506	9,189,104	8,118,491	(8,046,620)
LESS ADDITIONS TO RESTRICTED FUND BALANCE (1)		(1,405,973)	164,060	-	-	(43,307)	-
UNRESTRICTED FUND BALANCE, APRIL 30		7,529,957	6,486,970	6,656,476	15,676,074	14,562,154	6,515,534
(1) ADJUSTMENT THAT RECONCILES TO AUDITED BALANCES FOR FY(S) 2016&2017. FOR FY 2018 PROJECTED AND FY 2019 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 90.3% of the total (excluding interfund transfers in). Details on these revenue sources are highlighted below.

1. Sales Taxes

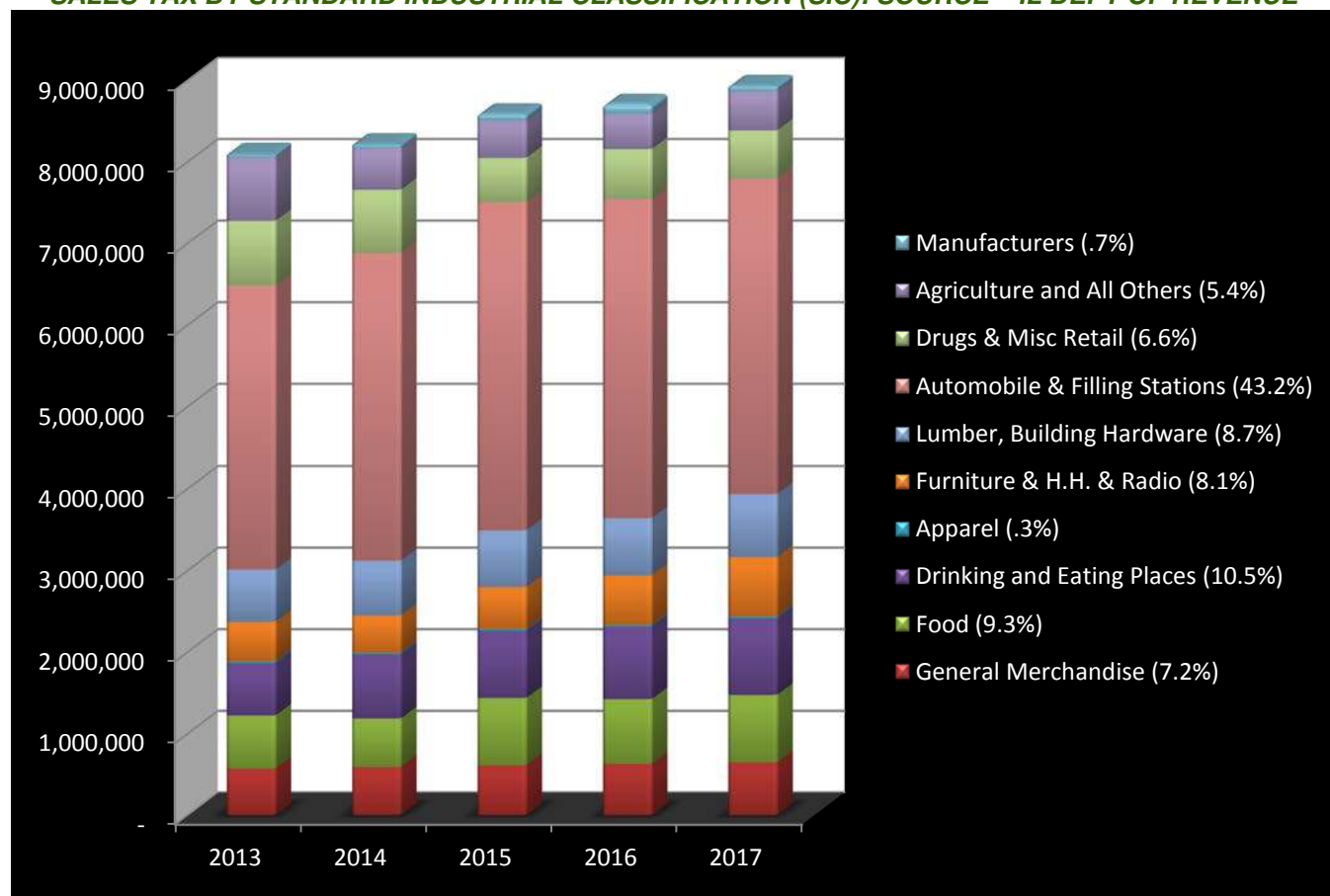
Sales taxes are generated from the State of Illinois imposed 6.25% sales tax – 1% of which is distributed to municipalities on the point of sale basis. Additionally, the City imposes a .75% home rule sales tax permitted by state law for Home Rule communities. The home rule sales tax excludes packaged food items (not intended for consumption on premises), prescription drugs, and titled vehicles. The 2018 state sales taxes are trending up 2.5% from the prior year while home rule sales taxes were trending up by 3.10%. On the basis of volume (from each), the total trend showed an increase of approximately 2.6% (based on calendar year and rolling 12 month trends). The current budget conservatively budgets net sales taxes relatively flat with the 2018 projected total which is trending at 2.44% over the original 2018 budget.

It should also be noted that sales taxes represent approximately 67.8% of total General Fund revenues and based on Illinois Department of Revenue data, approximately 43% of total city sales taxes are generated from the Automobile/Filing Station industry code. As such, nearly 29% 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 cyclical nature 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 STANDARD INDUSTRIAL CLASSIFICATION (SIC): SOURCE – IL DEPT OF REVENUE



2. Water/Sewer Charges

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

User Type	Usage	Rate/1,000	Revenue
Single Family Residential	70,611	7.14	503,922
Multi-Family Residential	68,477	9.14	625,880
Commercial < 20K Gallons	27,270	10.36	282,519
Commercial > 20K Gallons	130,684	11.50	1,502,866
Indian Head Park	82,176	6.24	512,574
La Grange Highlands	152,613	6.24	951,923
Subtotal	531,831		4,379,684
Plus Minimum Charges		\$5/Meter	179,760
Other Non-Metered Revenues			
Net Budgeted Revenues			4,559,444

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 2017 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 1.51%, it is assumed that the City of Chicago will be increasing their underlying rate by the same percentage. It is further projected and assumed in the budget the Village of McCook will pass through 100% of this increase, plus an additional 4 cents/thousand for a total projected increase of 1.81%. This budget also assumes that the City will pass through this increase in its rates. Water Charges for Service account for 97% of total combined water/sewer revenues.

3. Flagg Creek Charges for Service

The current year budget is projected to decrease slightly from the 2018 budget. The slight decrease is a combination of several different factors. Video Gaming, Hole in One, and Pro Rental ancillary revenues are increasing which is offset by declining patterns in Practice Range, Pro Shop, and Concession revenues. This budget year marks the second season that the Concessions will be operating in-house (following several years of outsourcing).

4. 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 been in excess of 4-5% over the past few years, although the growth appears to be thinning out a bit from these highs. To be conservative, the fiscal 2018 budget is reflecting a 2.8% increase.

5. State Income Tax

The State of Illinois, through the Illinois Dept of Revenue, remits a portion of its corporate and personal income tax receipts to local municipalities on a per-capita basis. Organizations such as the Illinois Municipal League (IML) provide research-based per capita projections. Following a strong FY 2016 with per capita income tax collections at \$106.78, receipts of personal and corporate income taxes declined from March 2016-February 2017, which primarily led to the reduction in per capita receipts in FY 2017 to \$95.21. In FY 2018, the State reduced the local government's distribution by 10% further weakening per capita receipts to \$90.21. For FY 2019, the IML and other sources are projecting strong (5%) growth in Corporate Income Tax, and a 4% growth in the Individual Income Tax base resulting in per capita growth to \$95.80 despite a reduction in local government distributions by the State in the amount of 5% from full funding.

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 LaGrange Road retail corridor and a bike path project. The grants will cover both construction and engineering costs at an 80/20 split to the Federal source and the City respectively. The City is also budgeting \$300K in FY 19 of a \$1MM grant award from the Illinois Community Clean Energy Foundation. This grant was awarded to help the City complete its Net Zero municipal complex project. The new City Hall is being designed to produce as much energy as the building consumes.

REVENUE ANALYSIS CONTINUED...

7. 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 2017 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 in July of 2016, so FY 2017 receipts did not reflect a full year of collections at the new rate. The 2018 projection incorporates a full year of receipts at .04/gallon and shows some growth over the original budget. The FY 19 budget reflects a modest increase of 1.6% over this projection.

8. Electric Use Tax

The City established an Electric Use Tax in 2009 pursuant to section 8-11-2 of the Illinois Municipal Code. The tax represents a tiered rate structure based on kilowatt-hours consumed in a month. The rates range from .61/kilowatt hour for the first 2,000 hours to .30/ kilowatt-hours for electricity consumed in excess of 20 million kilowatt hours. The 2018 projection through year-end reflects a 4% decrease from the FY 18 budget. The FY 2019 budget is flat with this projection.

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. Based on rolling averages and year to date figures, FY 18 tax collections are being forecasted down by 3% from the prior year. The Holiday Inn is remodeling which is affecting performance. FY 2019 revenues are being projected at a 3% decline from FY 17 results.

10. Building Permits

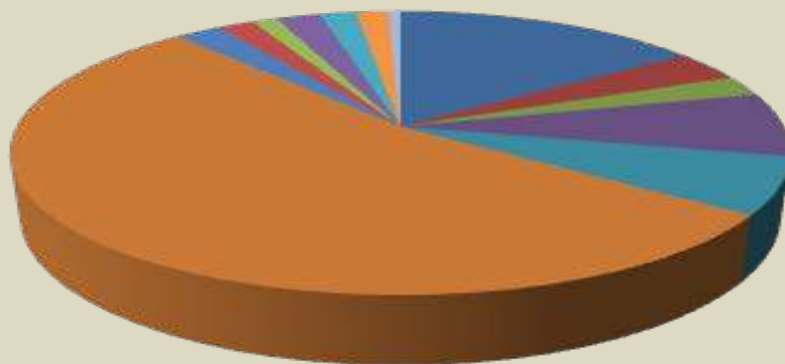
Permit revenue fluctuates with construction activity in the City. It should also be noted that commercial projects carry a 2% of construction value permit fee while residential projects are a flat fee. For this reason if construction value declines (and specifically as related to commercial projects) then permit fees could also substantially decline as they did in fiscal year 2017. As reflected below permit fee and construction activity were heavy in the commercial sector in FY 2018. As such, permit fees are conservatively projected for the FY 2019 budget period as the backlog of commercial construction has largely been completed prior to this budget period.

HISTORICAL PERMIT ACTIVITIES

	FY 2015	FY 2016	FY 2017	PROJ 18	BUDGET 19
Permits Issued	544	497	461	481	-
Construction Value	11,888,161	13,706,502	9,888,886	21,816,377	-
Average Value	21,853	23,616	21,451	45,356	-
Permit Fees	201,152	254,166	144,735	390,541	170,000

EXPENSE ANALYSIS

Expense Analysis - All City Funds



Salaries/Benefits (15.3%)
Pension Expense (3.4%)
Health Insurance (2.3%)
Water Purchases (7.3%)
Debt Service (6.5%)
Capital Outlays (53.6%)
Professional Fees (2.3%)
Outsourced Services (1.8%)
Contractual Tax Sharing (1.2%)
Contractual Other (2.2%)
Maintenance/Utilities (1.8%)
Supplies and Inventory (1.6%)

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 14	FY 15	FY 16	FY 17	FY 18	FY 19
General Government						
Administration	2.00	2.00	2.00	2.00	2.00	2.00
City Clerk	3.00	3.00	3.00	3.00	3.00	3.00
Financial Management	2.00	2.00	2.00	2.00	2.00	2.00
Community Development	3.00	3.00	3.00	3.00	3.00	3.00
Municipal Building	0.00	0.00	0.00	0.00	0.00	0.00
	10.00	10.00	10.00	10.00	10.00	10.00
Public Safety						
Police Officers	24.00	24.00	24.00	24.00	24.00	24.00
Civillians	10.00	10.00	10.00	8.00	8.00	8.00
	34.00	34.00	34.00	32.00	34.00	32.00
Public Works						
Streets	9.00	9.00	9.00	9.00	9.00	9.00
	9.00	9.00	9.00	9.00	9.00	9.00
Culture and Recreation						
Park and Recreation	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00
Business-Type						
Water and Sewer	3.00	3.00	3.00	3.00	3.00	3.00
	3.00	3.00	3.00	3.00	3.00	3.00
Total Full-time						
Equivalent Employees	56.00	56.00	56.00	54.00	54.00	54.00

EXPENSE ANALYSIS CONTINUED...

Personnel Costs Continued...

As noted in the 2017 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. Other than this noted change there have been no other personnel count adjustments, although over time, retiring employees are replaced by new hires typically in the same fiscal year.

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 Dept. of the Flagg Creek Golf Course. Lastly, an allocation of the Assistant City Administrator's salary is allocated to the Community Development Dept. and Golf Course Operations.

CITY OF COUNTRYSIDE - DEPARTMENT/FUNCTION MATRIX											
PERCENT OF PAYROLL ALLOCATED TO FUND/FUNCTION											
FUND/DEPT	General Fund / Admin	General Fund / Public Works	General Fund / Public Safety	General Fund / Building Planning Zoning	Water Fund / Operations	Sewer Fund / Operations	Flagg Creek Golf Course	Flagg Creek Concession	Flagg Creek Maint	Total %	
GENERAL FUND											
Legislative	100%	-	-	-	-	-	-	-	-	-	100%
City Clerk	88%	-	-	-	12%	-	-	-	-	-	100%
Finance	61%	-	-	-	29%	-	10%	-	-	-	100%
Board of Police & Fire	100%	-	-	-	-	-	-	-	-	-	100%
Planning and Zoning	-	-	-	100%	-	-	-	-	-	-	100%
General Administration	78%	-	-	18%	-	-	4%	-	-	-	100%
IT Services (Outsourced) *	-	-	-	-	-	-	-	-	-	-	0%
Community Development	-	-	-	100%	-	-	-	-	-	-	100%
Police	-	-	100%	-	-	-	-	-	-	-	100%
Public Works	-	97%	-	-	2%	-	-	-	-	1%	100%
PROPRIETARY FUNDS											
Water/Sewer Funds	-	-	-	-	92%	8%	-	-	-	-	100%
Flagg Creek Golf Course	-	-	-	-	-	-	60%	12%	28%	-	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. All union employees were under contract for the current budget period with COLA increases contractually adjusted by 2% for all covered employees.

EXPENSE ANALYSIS CONTINUED...

Personnel Costs Continued...

The IMRF employer contribution rate was finalized at 13.62% versus 13.86% in the prior year. The SLEP employer contribution rate was finalized at 9.02% versus 11.31% in the prior year. The Police Pension contribution was estimated per the last actuarial report at 42.78% as a level percentage of payroll (21.63% normal cost plus 21.15% for amortization of the unfunded liability). Other than the aforementioned rate changes year over year, 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 in December of 2017), 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 95.57% of total gallons purchased. For the 2019 budget year the City estimates that it will bill out approximately 531 million gallons at the tiered rates, and purchase approximately 556 million gallons at the current Village of McCook pass through rate of \$5.05 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 now includes three Corporate General Obligation Issues and a General Obligation Water Bond. The FY 2019 budget does not include debt service on the Series 2018 bonds expected to be issued during this budget cycle to complete the two-phase financing on the new municipal complex project. 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 – also reflected as interest income in the general fund.

Capital Outlays:

Project Description	Fund	Amount	Funding Source
Ashland Resurfacing	Capital	130,000	General Fund
Madison Resurfacing	Capital	111,667	General Fund
Francis Resurfacing	Capital	70,000	General Fund
Lorraine Resurfacing	Capital	46,667	General Fund
Rosemary Resurfacing	Capital	37,375	General Fund
ITEP Streetscape (Local Share)	Capital	89,425	General Fund
ITEP Bike Path (Grant Funded)	Capital	84,000	Grants
ITEP Bike Path (Local Share)	Capital	194,250	General Fund
Other Infrastructure	Capital	110,000	General Fund
Vehicles, Equipment and Software	Capital	581,025	General Fund
City Hall Project	Capital	17,521,711	Bonds and Grants
Project Totals		18,976,120	

Professional Fees:

Professional fees are budgeted for engineering, legal, audit fees, etc. Based on the historical trends, professional fees have grown significantly since the 2014 FYE. This is due primarily to the growth in legal fees from noted litigation activities where the City is the Plaintiff. Some litigation matters have recently been ruled in favor of the City, although one appeal is still pending.

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 by the end of fiscal 2017. With respect to fiscal 2019, 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 79 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 2018, 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 has since achieved total cost savings from this deductible election.



CITY OF COUNTRYSIDE 2019 ANNUAL BUDGET

GENERAL FUND SUMMARY

REVENUES	2016 ACT	2017 ACT	2018 BUDG	2018 PROJ	2019 BUDG	18/19 VAR
PROPERTY TAXES	62,872	57,658	62,000	61,442	61,500	(500)
SALES TAXES	8,636,517	8,794,238	8,710,500	9,008,863	8,925,000	214,500
OTHER LOCAL TAXES	1,365,651	1,567,767	1,591,250	1,609,682	1,632,250	41,000
LICENSES & PERMITS	464,237	400,801	444,995	572,272	477,425	32,430
INTERGOVERNMENTAL REVENUES	1,184,032	1,119,857	1,111,689	1,085,798	1,099,280	(12,410)
CHARGES FOR SERVICES	115,119	155,718	134,250	147,144	140,000	5,750
RECREATION - CHARGES FOR SERVICES	-	4,727	70,000	60,000	50,000	(20,000)
FINES AND FORFEITURES	85,202	99,589	92,000	93,818	95,750	3,750
NET INVESTMENT INCOME	234,998	293,292	245,000	348,523	396,514	151,514
OTHER REVENUES	253,236	538,302	62,700	55,958	57,557	(5,143)
OTHER FINANCING SOURCES (OFS)	999,966	-	-	7,909	225,000	225,000
TOTAL REVENUES AND (OFS)	13,401,830	13,031,949	12,524,384	13,051,409	13,160,276	635,892
EXPENDITURES	2016 ACT	2017 ACT	2018 BUDG	2018 PROJ	2019 BUDG	18/19 VAR
LEGISLATIVE	107,922	103,885	111,200	114,233	110,748	(452)
CITY CLERK	259,090	251,658	286,438	278,541	295,129	8,691
FINANCE	293,725	288,834	310,038	279,077	291,412	(18,626)
FINANCE - OTHER FINANCING USES (OFU)	1,554,440	2,868,526	1,993,215	1,993,215	2,947,617	954,402
BOARD OF POLICE & FIRE COMM	5,603	14,052	3,020	5,022	7,945	4,925
PLANNING & ZONING	29,548	34,303	30,055	48,469	31,555	1,500
GENERAL ADMINISTRATION	3,435,374	3,126,950	3,220,398	2,623,615	2,670,753	(549,645)
IT SERVICES	160,578	140,555	182,500	187,200	186,100	3,600
COMMUNITY DEVELOPMENT	557,614	592,859	557,259	566,948	586,705	29,446
POLICE	4,025,756	3,803,954	3,847,070	4,273,077	4,046,744	199,674
PUBLIC WORKS	1,597,894	1,612,935	1,647,271	1,748,444	1,651,448	4,177
E.S.D.A/ETSB	11,247	228	335,920	334,829	334,120	(1,800)
TOTAL EXPENSES AND (OFU)	12,038,791	12,838,738	12,524,384	12,452,670	13,160,276	635,892
FUND BALANCE SUMMARY	2016 ACT	2017 ACT	2018 BUDG	2018 PROJ	2019 BUDG	18/19 VAR
BEGINNING UNRESTRICTED FUND BALANCE	10,061,018	10,115,705	9,574,372	9,574,372	10,173,111	598,739
GENERAL FUND SURPLUS (DEFICIT)	1,363,040	193,211	-	598,739	(1)	(1)
LESS INC/(DEC) IN RESTRICTED FUND BALANCE	(1,308,353)	(734,543)	-	-	-	-
ENDING UNRESTRICTED FUND BALANCE	10,115,705	9,574,372	9,574,372	10,173,111	10,173,110	598,738
CASH FLOW SUMMARY	2016 ACT	2017 ACT	2018 BUDG	2018 PROJ	2019 BUDG	18/19 VAR
BEGINNING CASH AND INVESTMENTS	7,985,622	7,828,943	7,202,258	7,202,258	7,800,997	598,739
SURPLUS (DEFICIT) CURRENT YEAR	1,363,040	193,211	-	598,739	-	-
(INCREASE) DECREASE IN CURR ASSETS	(378,577)	180,258	-	-	-	-
INCREASE (DECREASE) IN CURR LIABILITIES	168,371	(349,439)	-	-	-	-
(INCREASE) DECREASE INTERFUND ACTIVITIES	(1,309,513)	(650,714)	-	-	-	-
NET CHANGE IN CASH AND INVESTMENTS	(156,679)	(626,684)	-	598,739	-	-
ENDING CASH AND INVESTMENTS	7,828,943	7,202,258	7,202,258	7,800,997	7,800,997	598,739

GENERAL FUND SUMMARY CONTINUED...

General Fund Revenue, Expense, and Fund Balance Summary:



The Top 5 individual revenue sources in the general fund represent approximately 82.8% of General Fund Revenues.

Revenue	Estimated Revenues	% of GF Revenues
Sales Tax	8,925,000	67.8%
Restaurant Tax	570,000	4.3%
State Income Tax	561,741	4.3%
Vehicle Fuel Tax	417,500	3.2%
Electrical Utility Tax	416,000	3.2%
Investment Income	396,514	3.0%
Transfers In	225,000	1.7%
Intergovernmental	534,539	4.1%
Licenses/Permits	477,425	3.6%
Other Local Taxes	228,750	1.7%
Charges for Services	190,000	1.4%
Other Revenue	119,057	.9%
Fines/Forfeitures	95,750	.7%
Total	13,160,276	100%

Expense Category	Amount	% of GF
Salaries, Payroll Taxes, Other Benefits	4,962,314	37.71%
Police Pension Employer Contribution	1,000,000	7.60%
IMRF Employer Contribution	250,267	1.90%
Employer Contribution Health Insurance	793,829	6.03%
Legal Fees/Labor Negotiations	584,000	4.44%
Debt Service	1,779,234	13.52%
Capital Outlays	1,163,383	8.84%
Contractual – Building Code Enforcement	723,809	5.50%
Contractual – Information Technology	478,802	3.64%
Contractual – Tax Sharing Agreements	472,720	3.59%
Supplies, Utilities, and Maintenance	248,800	1.89%
Risk Management	164,278	1.25%
Other	538,840	4.09%
TOTAL	13,160,276	100%

Personnel costs represent nearly 55% of General Fund Expenses.

Debt service costs represent 13.5% of total general fund expenses & 11.5% of total combined government fund expenditures.

FY 2019 Budget is balanced.

Fund Balance: Unrestricted fund balance projected through fiscal 2018 is expected to grow by at least \$600K from an anticipated operating surplus. Beginning fund balance at FY 2019 is expected to be in excess of \$10MM with beginning cash and investment balances also projected north of \$7.8MM or nearly 60% of budgeted expenses. These reserves provide significant financial flexibility for the City.

HOTEL/MOTEL FUND - FINANCIAL SUMMARY

REVENUES	2016 ACT	2017 ACT	2018 BUDG	2018 PROJ	2019 BUDG	18/19 VAR
HOTEL/MOTEL TAXES	363,799	365,730	374,927	349,111	356,314	(18,613)
SPONSORSHIP REVENUE	33,570	53,935	42,000	46,685	58,500	16,500
NET INVESTMENT INCOME	2,923	3,634	7,500	9,177	7,500	-
TOTAL REVENUES AND (OFS)	400,292	423,299	424,427	404,973	422,314	(2,113)
EXPENDITURES	2016 ACT	2017 ACT	2018 BUDG	2018 PROJ	2019 BUDG	18/19 VAR
SALARIES AND OVERTIME	17,166	15,114	15,335	16,071	16,100	765
ADVERTISING EXPENSES	31,033	47,092	50,500	30,434	44,000	(6,500)
SPECIAL EVENTS	57,416	75,705	68,920	73,774	85,514	16,594
OTHER COMMUNITY RELATIONS	53,495	47,259	63,000	59,293	51,700	(11,300)
TAX SHARING EXPENSES	-	-	-	-	-	-
TRANSFER OUT TO OTHER FUNDS	-	614,970	-	-	225,000	225,000
TOTAL EXPENSES AND (OFU)	159,111	800,140	197,755	179,572	422,314	224,559
FUND BALANCE SUMMARY	2016 ACT	2017 ACT	2018 BUDG	2018 PROJ	2019 BUDG	18/19 VAR
BEGINNING UNRESTRICTED FUND BALANCE	1,217,924	1,454,305	1,075,930	1,075,930	1,301,331	225,401
HOTEL/MOTEL FUND SURPLUS (DEFICIT)	241,181	(376,840)	226,672	225,401	-	(226,672)
LESS CHANGE IN RESTRICTED FUND BALANCE	(4,800)	(1,534)	-	-	-	-
ENDING UNRESTRICTED FUND BALANCE	1,454,305	1,075,930	1,302,602	1,301,331	1,301,331	(1,271)
CASH FLOW SUMMARY	2016 ACT	2017 ACT	2018 BUDG	2018 PROJ	2019 BUDG	18/19 VAR
BEGINNING CASH AND INVESTMENTS	1,191,182	1,443,954	1,045,697	1,045,697	1,271,098	225,401
SURPLUS (DEFICIT) CURRENT YEAR	241,181	(376,840)	226,672	225,401	-	(226,672)
(INCREASE) DECREASE IN CURR ASSETS	631	(18,104)	-	-	-	-
INCREASE (DECREASE) IN CURR LIABILITIES	10,960	(3,312)	-	-	-	-
NET CHANGE IN CASH AND INVESTMENTS	252,772	(398,256)	226,672	225,401	-	(226,672)
ENDING CASH AND INVESTMENTS	1,443,954	1,045,697	1,272,369	1,271,098	1,271,098	(1,271)

Revenue, Expense and Fund Balance Summary:

Revenues are expected to decline from FY 17 actual and FY 2018 budgeted figures. As noted the Holiday Inn was undergoing a significant redevelopment project in FY 18, which involved a phased construction approach that created planned vacancies in wings of the property at times. FY 2019 hotel taxes are expected to show some improvement after concluding the construction projects at the hotel. Sponsorship revenues are showing growth from collections on existing and new events which are primarily self-funded from contributions. Hotel taxes and sponsorships account for 98% of total revenues and support community events, and marketing/business development efforts for local Countryside businesses.

The Fund Balance is expected to grow in FY 18 from an operating surplus by approximately \$225K. Beginning in FY 19 and thereafter, the fund is expected to be balanced after a \$225K interfund transfer to the general fund. The hotel fund is essentially an additional general (unrestricted) fund that will be used to support new debt service on the City Hall bonds as highlighted in the long-term financing plan.

COMMERCIAL TIF FUND - FINANCIAL SUMMARY

REVENUES	2016 ACT	2017 ACT	2018 BUDG	2018 PROJ	2019 BUDG	18/19 VAR
INCREMENTAL PROPERTY TAX	73,710	289,381	215,000	317,443	358,760	143,760
INTEREST INCOME	297	165	-	90	-	-
MISCELLANEOUS INCOME	3,931	-	-	-	-	-
TOTAL REVENUES AND (OFS)	77,938	289,546	215,000	317,533	358,760	143,760
EXPENDITURES	2016 ACT	2017 ACT	2018 BUDG	2018 PROJ	2019 BUDG	18/19 VAR
PROFESSIONAL SERVICES	28,287	15,979	15,000	2,987	15,000	-
CONTRACTUAL/CONSULTING	15,996	-	-	23,763	3,274	3,274
DEBT SERVICE	1,251,742	1,018,629	200,000	334,090	340,486	140,486
CAPITAL OUTLAYS	62,484	-	-	-	-	-
TOTAL EXPENSES AND (OFU)	1,358,508	1,034,608	215,000	360,840	358,760	143,760
FUND BALANCE SUMMARY	2016 ACT	2017 ACT	2018 BUDG	2018 PROJ	2019 BUDG	18/19 VAR
BEGINNING UNRESTRICTED FUND BALANCE	(5,716,035)	(6,996,605)	(7,741,667)	(7,741,667)	(7,784,974)	(43,307)
COMMERCIAL TIF FUND SURPLUS (DEFICIT)	(1,280,570)	(745,062)	-	(43,307)	-	-
ENDING UNRESTRICTED FUND BALANCE	(6,996,605)	(7,741,667)	(7,741,667)	(7,784,974)	(7,784,974)	(43,307)
CASH FLOW SUMMARY	2016 ACT	2017 ACT	2018 BUDG	2018 PROJ	2019 BUDG	18/19 VAR
BEGINNING CASH AND INVESTMENTS	-	-	-	-	-	-
SURPLUS (DEFICIT) CURRENT YEAR	(1,280,570)	(745,062)	-	(43,307)	-	-
(INCREASE) DECREASE IN CURR ASSETS	-	-	-	-	-	-
INCREASE (DECREASE) INTERFUND PAYABLE	1,280,570	745,062	-	43,307	-	-
NET CHANGE IN CASH AND INVESTMENTS	-	-	-	-	-	-
ENDING CASH AND INVESTMENTS	-	-	-	-	-	-

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 grow further in the FY 18 projection period from an increase in the countywide multiplier. Additional tax collection growth is expected in the FY 19 budget period from further increases in the underlying equalized assessed values and an additional projected increase in the multiplier. The 2017 tax year (2018 calendar collections and 2019 fiscal year collections) represents a triennial reassessment year which will positively affect valuations in the City. The FY 18 fund balance is projected to decline by \$43K as accrued interest to the general fund will exceed collected revenues in this period.

Additional EAV and collection growth noted above will be used to pay interest to the General Fund on the interfund loan. The loan was advanced to cover redevelopment costs in the District prior to the receipt of annual tax increment. Future tax collection growth can be used to cover annual interest and principal on the general fund loan. Principal repayment will reduce negative fund balance in the District.

CAPITAL IMPROVEMENT FUND - FINANCIAL SUMMARY

REVENUES	2016 ACT	2017 ACT	2018 BUDG	2018 PROJ	2019 BUDG	18/19 VAR
BOND PROCEEDS	-	-	-	10,000,000	10,000,000	10,000,000
GRANT REVENUE	86,971	-	189,000	125,075	384,000	195,000
NET INVESTMENT INCOME	-	-	-	28,858	185,000	
OPERATING TRANSFERS IN	173,034	2,445,796	612,180	612,180	1,168,383	556,203
TOTAL REVENUES AND OTHER FINANCING SOURCES	260,004	2,445,796	801,180	10,766,113	11,737,383	10,751,203
EXPENDITURES	2016 ACT	2017 ACT	2018 BUDG	2018 PROJ	2019 BUDG	18/19 VAR
FINANCE DEPARTMENT (CITY HALL PROJECT)	-	1,819,562	-	3,056,086	17,521,711	17,521,711
GENERAL ADMINISTRATION	112,740	147,023	604,263	300,270	367,675	(236,588)
IT DEPARTMENT	7,998	-	-	-	125,000	125,000
POLICE DEPARTMENT	-	-	52,000	54,583	276,025	224,025
PUBLIC WORKS DEPARTMENT	487,610	562,153	144,917	116,438	685,708	540,791
TOTAL EXPENSES AND OTHER FINANCING USES	608,347	2,528,737	801,180	3,527,377	18,976,119	18,174,939
FUND BALANCE SUMMARY	2016 ACT	2017 ACT	2018 BUDG	2018 PROJ	2019 BUDG	18/19 VAR
BEGINNING UNRESTRICTED FUND BALANCE	318,410	(29,933)	(112,874)	(112,874)	7,125,862	7,238,736
CAPITAL IMPROVEMENT FUND SURPLUS (DEFICIT)	(348,343)	(82,941)	-	7,238,736	(7,238,736)	(7,238,736)
LESS CHANGE IN RESTRICTED FUND BALANCE	-	-	-	-	-	-
ENDING UNRESTRICTED FUND BALANCE	(29,933)	(112,874)	(112,874)	7,125,862	(112,874)	(112,874)
CASH FLOW SUMMARY	2016 ACT	2017 ACT	2018 BUDG	2018 PROJ	2019 BUDG	18/19 VAR
BEGINNING CASH AND INVESTMENTS	269,717	-	-	-	7,238,736	7,238,736
SURPLUS (DEFICIT) CURRENT YEAR	(348,343)	(82,941)	-	7,238,736	(7,238,736)	-
(INCREASE) DECREASE IN CURR ASSETS	2,730	(101,946)	-	-	-	-
INCREASE (DECREASE) IN CURR LIABILITIES	75,896	184,887	-	-	-	-
NET CHANGE IN CASH AND INVESTMENTS	(269,717)	-	-	7,238,736	(7,238,736)	-
ENDING CASH AND INVESTMENTS	-	-	-	7,238,736	-	7,238,736

Revenue, Expense, and Fund Balance Analysis:

The City municipal complex project started in FY 2017 with the design phase. Costs incurred in that fiscal year were primarily for architect design fees and other professional costs. In the fall of 2017 (fiscal 2018), the existing structure on the site was demolished and site utilities and site grading commenced following the competitive bidding process for those trades. In FY 18 costs were also incurred on the two ITEP streetscape projects. Sidewalks were poured on both sides of the LaGrange Road retail corridor and design work commenced on the monument sign at the corner of Joliet Road and LaGrange Road. The monument sign is expected to be completed in FY 2019. It is anticipated that IDOT will invoice the City for its local share of the ITEP LaGrange Rd. project as additional progress billings throughout FY 2019. Preliminary and design engineering also commenced in FY 2018 on the bike path project which is expected to be completed by FY 2020. Following the competitive bid package #2 on the City Hall project, all trades were awarded in the Spring of 2018 and construction commenced soon thereafter. The City issued \$10MM in bonds to start funding the construction phase. Surplus proceeds from FY 18 will be used to fund costs in FY 19 along with an additional \$10MM in phase two bond proceeds to be issued in FY 19 as well.

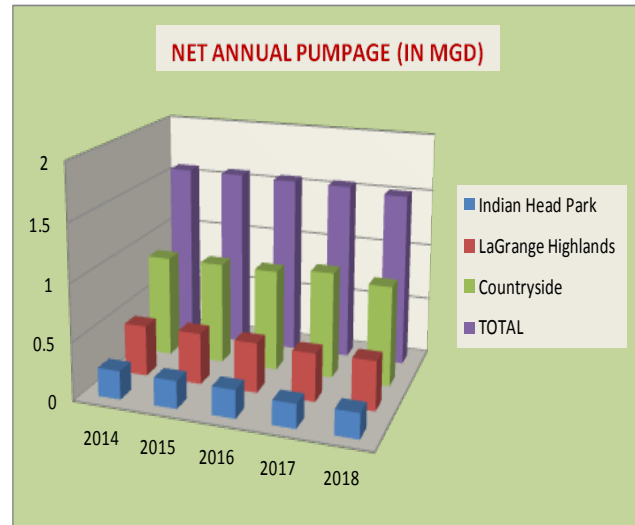
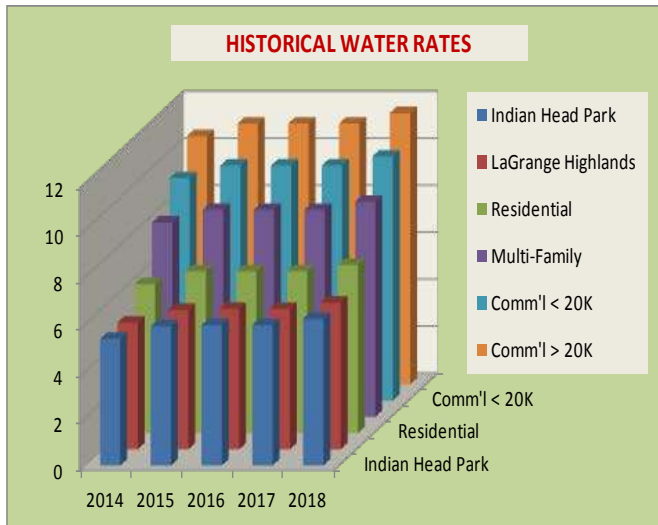
WATER FUND - FINANCIAL SUMMARY

OPERATING REVENUES	2016 ACT	2017 ACT	2018 BUDG	2018 PROJ	2019 BUDG	18/19 VAR
CHARGES FOR SERVICES	4,474,460	4,483,705	4,628,224	4,509,733	4,572,044	(56,180)
FINES AND FORFEITURES	7,411	6,509	5,500	6,264	6,250	750
OTHER REVENUES	112,484	115,859	119,463	82,728	85,209	(34,254)
TOTAL REVENUES	4,594,356	4,606,073	4,753,187	4,598,725	4,663,503	(89,684)
OPERATING EXPENSES	2016 ACT	2017 ACT	2018 BUDG	2018 PROJ	2019 BUDG	18/19 VAR
ADMINISTRATION	267,101	277,672	290,978	283,283	298,136	7,158
BENEFITS	120,415	117,177	125,022	121,776	123,218	(1,804)
COST OF SALES AND SERVICE	3,107,164	3,159,948	3,371,205	3,058,019	3,264,586	(106,619)
INFRASTRUCTURE IMPROVEMENTS	604,805	609,574	365,000	289,555	1,650,000	1,285,000
TOTAL OPERATING EXPENSES	4,099,485	4,164,370	4,152,205	3,752,633	5,335,940	1,183,735
OPERATING INCOME BUDGET BASIS	494,871	441,703	600,982	846,092	(672,437)	(1,273,419)
NON OPERATING REVENUE/(EXPENSES)						
INVESTMENT INCOME (LOSS)	8,860	13,252	22,500	17,977	22,255	(245)
TRANSFERS OUT	-	(85,000)	-	-	-	-
INTEREST EXPENSE	(89,487)	(83,942)	(80,675)	(80,675)	(73,550)	7,125
BOND PRINCIPAL	(275,000)	(280,000)	(285,000)	(285,000)	(300,000)	(15,000)
TOTAL NON OPERATING REVENUE (EXPENSES)	(355,627)	(435,690)	(343,175)	(347,698)	(351,295)	(8,120)
CHANGE IN NET POSITION (BUDGET BASIS)	139,244	6,013	257,807	498,394	(1,023,732)	(1,281,539)
ADJUSTMENTS TO GAAP BASIS	2016 ACT	2017 ACT	2018 BUDG	2018 PROJ	2019 BUDG	18/19 VAR
CAPITALIZE ASSETS	545,535	609,574	-	-	-	-
DEPRECIATION/AMORTIZATION EXPENSE	(687,139)	(583,424)	-	-	-	-
BOND PRINCIPAL & AMORTIZATION EXPENSE	263,633	268,625	-	-	-	-
PENSION EXPENSE - IMRF	-	18,671	-	-	-	-
TOTAL ADJUSTMENTS TO GAAP BASIS	122,029	313,446	-	-	-	-
CHANGE IN NET POSITION GAAP BASIS	261,262	319,458	257,807	498,394	(1,023,732)	(1,281,539)
CHANGE IN INVESTMENT IN CAPITAL ASSETS	(122,021)	(284,519)	-	-	-	-
UNRESTRICTED NET POSITION, MAY 1	3,051,117	3,190,358	3,225,297	3,225,297	3,723,691	498,394
UNRESTRICTED NET POSITION, APRIL 30	3,190,358	3,225,297	3,483,104	3,723,691	2,699,959	(783,145)
CASH FLOW SUMMARY	2016 ACT	2017 ACT	2018 BUDG	2018 PROJ	2019 BUDG	18/19 VAR
BEGINNING CASH AND INVESTMENTS	3,575,801	3,330,316	3,458,267	3,458,267	3,956,661	498,394
OPERATING INCOME (LOSS)	352,657	486,525	-	498,394	(1,023,732)	(1,023,732)
DEPRECIATION/AMORTIZATION	698,516	583,424	-	-	-	-
NON OPERATING REV/(EXP)	(92,005)	(168,067)	-	-	-	-
CURRENT ASSET (INC)/DEC	(107,434)	108,539	-	-	-	-
CURRENT LIAB (DEC)/INC	(276,683)	7,104	-	-	-	-
NET DEBT (REPAYMENT)/ISSUANCE	(275,000)	(280,000)	-	-	-	-
NET CAPITAL (PURCHASES)/SALES	(545,535)	(609,574)	-	-	-	-
NET CHANGE IN CASH AND INVESTMENTS	(245,484)	127,951	-	498,394	(1,023,732)	(1,023,732)
ENDING CASH AND INVESTMENTS	3,330,316	3,458,267	3,458,267	3,956,661	2,932,929	(525,338)

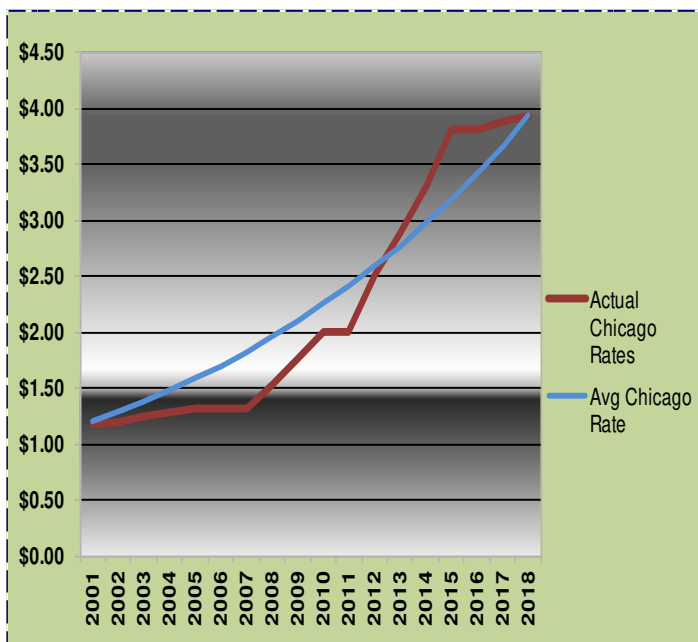
WATER FUND SUMMARY CONTINUED...

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.

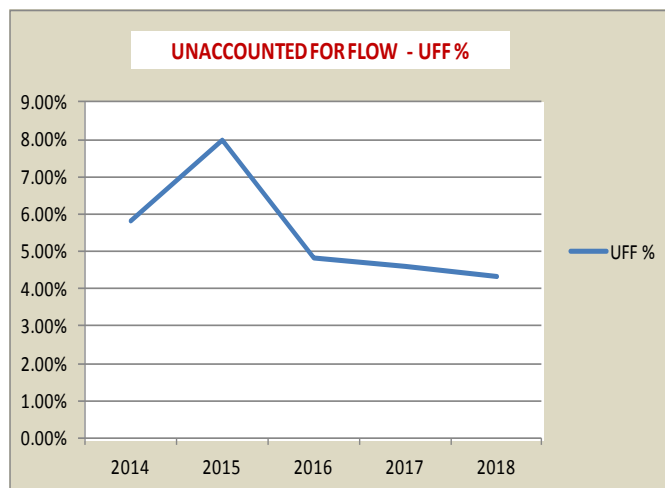
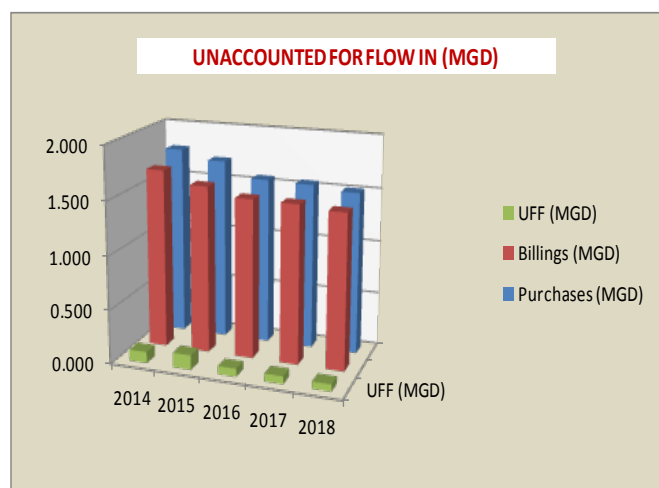


Calendar Year Beginning	Actual Chicago Rates	Chicago Annual Rate Increase	Avg Chicago Rate Increase	Avg Chicago Rate
01/01/01	1.18	4.00%	7.23%	1.20
01/01/02	1.20	1.69%	7.23%	1.29
01/01/03	1.25	4.17%	7.23%	1.38
01/01/04	1.29	3.20%	7.23%	1.48
01/01/05	1.33	3.10%	7.23%	1.59
01/01/06	1.33	0.00%	7.23%	1.70
01/01/07	1.33	0.00%	7.23%	1.83
01/01/08	1.53	15.04%	7.23%	1.96
01/01/09	1.76	15.03%	7.23%	2.10
01/01/10	2.01	14.20%	7.23%	2.25
01/01/11	2.01	0.00%	7.23%	2.42
01/01/12	2.51	24.88%	7.23%	2.59
01/01/13	2.88	14.74%	7.23%	2.78
01/01/14	3.31	14.93%	7.23%	2.98
01/01/15	3.81	15.11%	7.23%	3.19
01/01/16	3.81	0.00%	7.23%	3.43
06/01/17	3.88	1.84%	7.23%	3.67
06/02/18	3.94	1.55%	7.23%	3.94

WATER FUND SUMMARY CONTINUED...

As can be gleaned from the charts preceding charts, the City of Chicago, over the past 17 years has raised the water rates at an average annual rate far exceeding normal inflation levels. The most recent program from the City of Chicago began in 2012 when they announced a four-year capital plan that included four years of scheduled rate increases to the suburban communities served by the system. 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. As such the change in the index covering FY 17 was negative and therefore there was no pass-through increase in that fiscal year. The index did increase in calendar years 2016-2017 which then justified a Chicago rate increase in fiscal years 2018-2019 which was passed through by the Village of McCook.

Pursuant to regulation, applicable law, and best practices, the City periodically focuses on water "accountability measures." Generally speaking this process involves analysis of water purchased and the amounts billed out in the form of charges for services. This ratio is often referred to as an "unaccounted for flow" measure, or more basically, a water loss ratio. Ultimately the ratio is affected by several different factors, including but not limited to the following: water main breaks, hydrant exercising and flushing, unmetered flow, other systemic errors, etc. See the charts below for historical accountability measures, which are strong when benchmarked to other comparable towns.



The most significant expenses in the water system are water purchases that comprise approximately 55-60% of total system costs. The other primary cost to the system (expensed on the budget basis) are capital outlays. The City performed significant improvements in 2016 including the completion of the 2014 water main replacements in the Joliet Road corridor, emergency main replacements on 67th and 71st streets, and began the water main relining project adjacent to the Countryside Plaza (retail development) in the LaGrange Road corridor. The Countryside plaza project was completed in FY 2017 along with the Constance Lane water main replacement. Water improvements were limited to the Catherine Avenue main replacement in FY 18 where the fund will be reflecting a Non-GAAP surplus before depreciation expense. The fund currently carries about 75-80% of budgeted expenses in unrestricted fund balance although the policy only requires 35%. The water committee completed the capital plan with an approved fund balance draw down in FY 19 to cover a major (\$1.65MM) project.

SEWER FUND - FINANCIAL SUMMARY

OPERATING REVENUES	2016 ACT	2017 ACT	2018 BUDG	2018 PROJ	2019 BUDG	18/19 VAR
SEWER CHARGES	25,278	25,302	25,250	25,250	25,250	-
LATE PENALTIES	110	112	100	100	100	-
INTEREST INCOME	25	9	-	10	-	-
TOTAL REVENUES	25,413	25,423	25,350	25,360	25,350	-
OPERATING EXPENSES	2016 ACT	2017 ACT	2018 BUDG	2018 PROJ	2019 BUDG	18/19 VAR
SALARIES AND BENEFITS	15,156	15,901	16,306	17,229	17,318	1,012
MAINTENANCE AND OPERATING SUPPLIES	4,080	-	7,704	6,985	7,000	(704)
PROFESSIONAL FEES	1,500	1,112	1,340	1,238	1,380	40
INFRASTRUCTURE IMPROVEMENTS	-	-	-	10,654	30,000	30,000
TOTAL OPERATING EXPENSES	20,736	17,013	25,350	36,106	55,698	30,348
OPERATING INCOME BUDGET BASIS	4,676	8,410	-	(10,746)	(30,348)	(30,348)
ADJUSTMENTS TO GAAP BASIS	2016 ACT	2017 ACT	2018 BUDG	2018 PROJ	2019 BUDG	18/19 VAR
CAPITALIZE ASSETS	-	-	-	-	-	-
DEPRECIATION/AMORTIZATION EXPENSE	(68,617)	(68,616)	-	-	-	-
TOTAL ADJUSTMENTS TO GAAP BASIS	(68,617)	(68,616)	-	-	-	-
CHANGE IN NET POSITION GAAP BASIS	(63,941)	(60,207)	-	(10,746)	(30,348)	(30,348)
CHANGE IN INVESTMENT IN CAPITAL ASSETS	68,616	68,618	-	-	-	-
UNRESTRICTED NET POSITION, MAY 1	36,967	41,642	50,054	50,054	39,308	(10,746)
UNRESTRICTED NET POSITION, APRIL 30	41,642	50,054	50,054	39,308	8,960	(41,094)
CASH FLOW SUMMARY	2016 ACT	2017 ACT	2018 BUDG	2018 PROJ	2019 BUDG	18/19 VAR
BEGINNING CASH AND INVESTMENTS	43,526	47,374	56,589	56,589	45,843	(10,746)
OPERATING INCOME (LOSS)	(63,941)	(60,207)	-	(10,746)	(30,348)	(30,348)
DEPRECIATION/AMORTIZATION	68,616	68,616	-	-	-	-
CURRENT ASSET (INC)/DEC	(413)	1,382	-	-	-	-
CURRENT LIAB (DEC)/INC	(414)	(577)	-	-	-	-
NET CAPITAL (PURCHASES)/SALES	-	-	-	-	-	-
NET CHANGE IN CASH AND INVESTMENTS	3,848	9,215	-	(10,746)	(30,348)	(30,348)
ENDING CASH AND INVESTMENTS	47,374	56,589	56,589	45,843	15,495	(41,094)

Revenue, Expense, and Fund Balance Analysis:

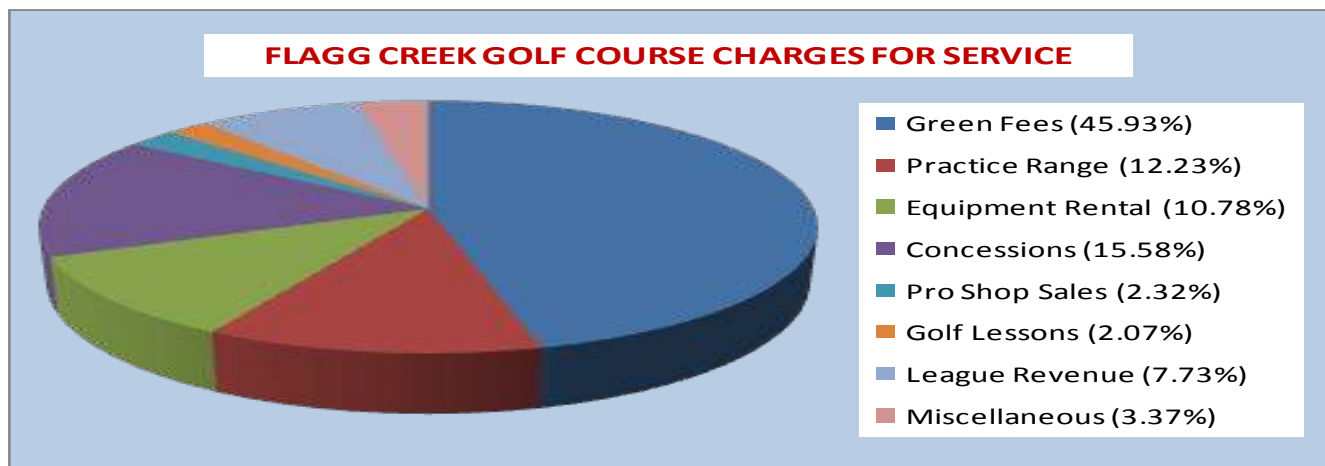
The City services a portion of Ward 2 for sewer services, and the remainder of the City is served by the South Lyons Township Sanitary District (a separate taxing district formed as a result of a 1959 special election prior to the City's incorporation in 1960). Sewer rates are \$6/unit per month and have not changed over the past several years. Minor salary allocations from the water operators are charged to this fund which also gets a small allocation of the annual audit fees--7.5% and 5% for those items respectively. The City reconstructed the lift station in FY 14 from cash reserves which significantly reduced both the reserves and maintenance costs. The Water/Sewer Committee, in the capital planning process, approved two major maintenance programs for the current year budget cycle. Smoke testing in Ward 2 and a sewer lining project on Pleasant Dale Ct. will total approximately \$30K and will draw down fund balance in said amount. Ending cash balances will be about 70% of normal annual costs.

FLAGG CREEK GOLF COURSE FUND - FINANCIAL SUMMARY

OPERATING REVENUES	2016 ACT	2017 ACT	2018 BUDG	2018 PROJ	2019 BUDG	18/19 VAR
CHARGES FOR SERVICES	788,399	793,017	800,300	801,993	804,846	4,546
PRACTICE RANGE REVENUE	145,898	143,136	143,900	138,992	140,900	(3,000)
PRO SHOP REVENUE	32,355	34,414	34,400	27,005	26,750	(7,650)
CONCESSIONS	155,097	168,680	199,350	173,362	179,450	(19,900)
TOTAL REVENUES	1,121,749	1,139,247	1,177,950	1,141,353	1,151,946	(26,004)
OPERATING EXPENSES	2016 ACT	2017 ACT	2018 BUDG	2018 PROJ	2019 BUDG	18/19 VAR
GOLF COURSE	699,290	617,916	571,160	561,002	595,215	24,055
PRACTICE RANGE	6,550	9,019	5,000	12,073	7,000	2,000
PRO SHOP	18,032	19,716	19,600	13,585	14,250	(5,350)
CONCESSIONS	120,601	103,927	134,191	140,243	152,439	18,248
MAINTENANCE	287,734	291,147	289,508	274,159	281,650	(7,858)
TOTAL OPERATING EXPENSES	1,132,207	1,041,726	1,019,459	1,001,062	1,050,554	31,095
OPERATING INCOME BUDGET BASIS	(10,458)	97,522	158,491	140,291	101,392	(57,099)
NON OPERATING REVENUE/(EXPENSES)						
INVESTMENT INCOME	346	-	-	-	-	-
GAIN (LOSS) ON DISPOSAL OF ASSETS	-	-	-	-	-	-
PROFIT SHARING EXPENSE	19,178	(9,453)	(159,221)	(140,291)	(101,392)	57,829
OTHER NON OPERATING REVENUE (EXPENSE)	-	-	-	-	-	-
TOTAL NON OPERATING REVENUE (EXPENSES)	19,524	(9,453)	(159,221)	(140,291)	(101,392)	57,829
CHANGE IN NET POSITION (BUDGET BASIS)	9,065	88,069	(730)	-	-	-
ADJUSTMENTS TO GAAP BASIS	2016 ACT	2017 ACT	2018 BUDG	2018 PROJ	2019 BUDG	18/19 VAR
CAPITALIZE ASSETS	112,849	40,402	-	-	-	-
DEPRECIATION EXPENSE	(126,138)	(131,696)	-	-	-	-
TOTAL ADJUSTMENTS TO GAAP BASIS	(13,289)	(91,294)	-	-	-	-
CHANGE IN NET POSITON GAAP BASIS	(4,224)	(3,226)	(730)	-	-	-
CHANGE IN NVESTMENT IN CAPITAL ASSETS	-	90,918	-	-	-	-
UNRESTRICTED NET POSTION, MAY 1	(241,231)	(245,455)	(157,762)	(157,762)	(157,762)	-
UNRESTRICTED NET POSITION, APRIL 30	(245,455)	(157,762)	(158,492)	(157,762)	(157,762)	-
CASH FLOW SUMMARY	2016 ACT	2017 ACT	2018 BUDG	2018 PROJ	2019 BUDG	18/19 VAR
BEGINNING CASH AND INVESTMENTS	345,836	119,102	159,453	159,453	299,744	140,291
OPERATING INCOME	(23,750)	6,229	(730)	-	-	-
DEPRECIATION	126,719	131,696	-	-	-	-
NON OPERATING REV/(EXP)	346	-	-	-	-	-
(INCREASE)/DECREASE IN ASSETS	(8,128)	24,682	-	-	-	-
INCREASE/(DECREASE) IN LIABILITIES	(15,361)	(81,854)	-	140,291	101,392	-
NET INTERFUND (PAYMENTS)/INCOME	(193,711)	-	-	-	(146,234)	(146,234)
NET CAPITAL (PURCHASES)/SALES	(112,849)	(40,402)	-	-	-	-
NET CHANGE IN CASH AND INVESTMENTS	(226,734)	40,351	(730)	140,291	(44,842)	(45,572)
ENDING CASH AND INVESTMENTS	119,102	159,453	158,723	299,744	254,902	94,719

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, although new and enhanced ancillary 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, and the course is implementing new marketing programs to enhance green fee inventory utilization. Concessions have been brought back in house for the second season to mitigate significant service issues with outsourced food vendors. Remaining contractual/outsourced agreements include the renegotiated golf pro agreement.



Salaries account for over half of all costs. Significant contractual fees include hole in one revenue sharing expenses and risk management/insurance allocations to the fund. Other significant costs include maintenance of the golf course and capital outlays although capital spending has been curbed in the past two budgetary periods. The reduced capital outlays have created resources to increase the profit sharing payments to the City and Park District. The budget has been balancing these two competing interests over the past two cycles.

COMBINED NON-MAJOR FUNDS - FINANCIAL SUMMARY

REVENUES	2016 ACT	2017 ACT	2018 BUDG	2018 PROJ	2019 BUDG	18/19 VAR
INTERGOVERNMENTAL REVENUES	438,660	201,729	253,296	175,129	252,296	(1,000)
SALE OF FIXED ASSETS	16,800	8,750	-	-	-	-
NET INVESTMENT INCOME	980	395	550	151	550	-
OPERATING TRANSFERS IN	173,034	129,196	-	-	-	-
MISC INCOME	1,592	315	350	360	350	-
TOTAL REVENUES AND OTHER FINANCING SOURCES	631,066	340,386	254,196	175,640	253,196	(1,000)
EXPENDITURES	2019 ACT	2017 ACT	2018 BUDG	2018 PROJ	2019 BUDG	18/19 VAR
SALARIES AND OVERTIME	-	-	-	-	-	-
EMPLOYEE TRAINING & DEVELOPMENT	9,969	4,739	-	-	-	-
CONTRACTUAL AND UTILITIES	332,579	314,804	-	-	-	-
MAINTENANCE AND OPERATING SUPPLIES	13,345	12,420	5,000	3,180	5,000	-
PROFESSIONAL FEES	112,740	-	-	-	-	-
CAPITAL OUTLAYS	944,233	72,909	561,439	515,495	-	(561,439)
OPERATING TRANSFERS OUT	-	385,000	-	-	-	-
MISCELLANEOUS	3,327	1,953	2,000	837	2,000	-
TOTAL EXPENSES AND OTHER FINANCING USES	1,416,192	791,826	568,439	519,512	7,000	(561,439)
FUND BALANCE SUMMARY	2016 ACT	2017 ACT	2018 BUDG	2018 PROJ	2019 BUDG	18/19 VAR
BEGINNING UNRESTRICTED FUND BALANCE	318,410	29,933	-	-	-	-
COMBINED NON-MAJOR SURPLUS (DEFICIT)	(785,125)	(451,440)	(314,243)	(343,872)	246,196	560,439
LESS INCREASE IN RESTRICTED FUND BALANCE	496,648	421,507	314,243	343,872	-	(314,243)
ENDING UNRESTRICTED FUND BALANCE	29,933	-	-	-	246,196	246,196
CASH FLOW SUMMARY	2016 ACT	2017 ACT	2018 BUDG	2018 PROJ	2019 BUDG	18/19 VAR
BEGINNING CASH AND INVESTMENTS	1,695,608	910,483	540,172	540,172	196,300	(343,872)
SURPLUS (DEFICIT) CURRENT YEAR	(785,125)	(451,440)	(314,243)	(343,872)	246,196	560,439
(INCREASE) DECREASE IN CURR ASSETS	-	145,384	-	-	-	-
INCREASE (DECREASE) IN CURR LIABILITIES	-	(64,255)	-	-	-	-
NET CHANGE IN CASH AND INVESTMENTS	(785,125)	(370,311)	(314,243)	(343,872)	246,196	560,439
ENDING CASH AND INVESTMENTS	910,483	540,172	225,929	196,300	442,496	216,567

Revenue, Expense, and Fund Balance Analysis:

Combined Non-Major Funds used to consist of the ETSB, MFT, Capital, and Drug Forfeiture Funds. As of FY 2018, the ETSB Fund had been consolidated in the General Fund and the Capital Fund became a major fund. As such this fund only now combines the activities of the MFT and Drug Forfeiture Funds. MFT receipts and asset seizures represent the sole intergovernmental revenue sources. Asset seizures have been minimal in the last two operating periods, as several pending cases have been dragged out. In addition, MFT revenues are reserved for projects every other year to allow for more projects being done concurrently, which minimizes mobilization costs. Due to this funding practice, the combined funds will show surpluses and subsequent draw downs every other year. In addition, a fund balance drawdown in the forfeiture fund is planned to be made to fund FFE purchases for the new building next year as well.

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". To fund the contemplated City municipal complex, the City engaged Standard and Poors (S&P) to rate a planned two phase debt issuance totaling \$20 million over a two year period. Despite increased debt levels to fund the project (total post sale debt of \$40.6 million by FY 19), S&P cited strong management, local economic conditions, and healthy reserves to affirm a AA rating consistent with the prior Moody's rating.

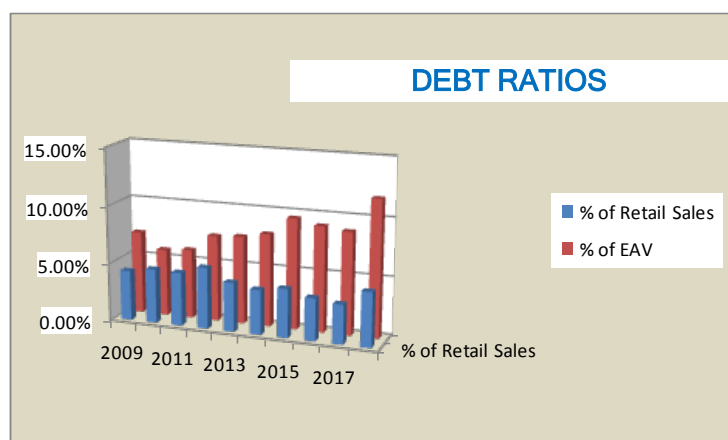
Until recessionary tax year 2009, the City had not levied a property tax to fund either operations, pension expenses, or for debt service of GO (General Obligation) debt. For tax years 2009-2011, the City levied approximately \$1.5 million for debt service. In the 2012 tax year the City paired down the levy to \$1 million and then by tax 2013 it reduced the levy to \$150K. For tax years 2014-2017 (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.

To fund the City municipal project the City issued \$10 million in GO Bonds, Series 2017 in November of last year. As noted, the City intends on issuing an additional \$10 million in GO Bonds to complete the second phase of the funding plan in FY 19. The City Finance Department began updating long term operating and capital budgets in the prior year to assess long-term budgetary considerations related to both new debt service from the project and any restraints on funding for other capital needs over a five year forward time line. The projections rolled forward through this budget cycle confirm that the City can service new debt service while abating all tax levies. See chart below for debt levels through FY 2018.

Fiscal Year Ended	Governmental Activities		Business-Type Activities		% of		
	General Obligation Bonds	General Obligation Notes	General Obligation Bonds	Total Primary Government	Taxable Retail Sales	% of EAV	Per Capita*
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
2018	28,855,000	-	2,580,000	31,435,000	4.69%	11.75%	5,332

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.



Fiscal Year Ended	% of Taxable Retail Sales	% of EAV	Per Capita*
2009	4.33%	7.14%	4,217
2010	4.69%	5.79%	3,926
2011	4.62%	6.00%	3,827
2012	5.31%	7.43%	4,638
2013	4.25%	7.58%	3,996
2014	3.87%	8.01%	3,902
2015	4.20%	9.55%	4,351
2016	3.66%	9.10%	4,049
2017	3.39%	8.83%	3,783
2018	4.69%	11.75%	5,332

The following chart summarizes several key components of the debt structure including the new proposed debt issuance in this budget cycle to complete the City municipal complex project. The schedule includes principal and interest payments as well as the percentage of debt retired (cumulatively) for each year through maturity. This chart could change over time as the City evaluates call opportunities on its outstanding taxable debt issues and potential refunding opportunities that may present themselves through the business cycle.

FY	PRINC	INT	TOTAL	% RETIRED	FY	PRINC	INT	TOTAL	% RETIRED
2018	580,000	801,035	1,381,035	1.50%	2033	1,210,000	1,072,556	2,282,556	38%
2019	600,000	1,350,676	1,950,676	3.06%	2034	1,265,000	1,020,350	2,285,350	41%
2020	745,000	1,538,185	2,283,185	4.99%	2035	1,320,000	965,775	2,285,775	44%
2021	780,000	1,504,483	2,284,483	7.01%	2036	1,375,000	907,450	2,282,450	48%
2022	800,000	1,482,125	2,282,125	9.08%	2037	1,435,000	846,675	2,281,675	52%
2023	825,000	1,457,495	2,282,495	11.22%	2038	1,500,000	783,225	2,283,225	55%
2024	855,000	1,430,750	2,285,750	13.43%	2039	1,565,000	716,925	2,281,925	59%
2025	880,000	1,401,555	2,281,555	15.71%	2040	1,640,000	645,250	2,285,250	64%
2026	915,000	1,370,055	2,285,055	18.08%	2041	1,720,000	563,250	2,283,250	68%
2027	945,000	1,335,750	2,280,750	20.53%	2042	1,805,000	477,250	2,282,250	73%
2028	985,000	1,298,740	2,283,740	23.08%	2043	1,895,000	387,000	2,282,000	78%
2029	1,025,000	1,258,928	2,283,928	25.74%	2044	2,035,000	311,569	2,346,569	83%
2030	1,065,000	1,216,638	2,281,638	28.50%	2045	2,110,000	237,800	2,347,800	88%
2031	1,115,000	1,170,700	2,285,700	31.39%	2046	2,185,000	161,313	2,346,313	94%
2032	1,160,000	1,122,613	2,282,613	34.39%	2047	2,265,000	82,106	2,347,106	100%
					TOTA	38,600,000	28,918,222	67,518,222	

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 involved the replacement of 10 Golf Carts priced at approximately \$3,500 per unit. This \$35,000 outlay is non routine and a significant cash outlay for the Golf Course although each cart does not meet the \$5,000/piece of equipment threshold for Audit 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 2014-2017, unaudited records for fiscal year 2018, and budget detail for the current fiscal year 2019 cycle.

HISTORICAL CAPITAL SPENDING - GOVERNMENTAL AND BUSINESS TYPE ACTIVITIES						
	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
GOVERNMENTAL ACTIVITIES						
Land/CIP	948,172	135,701	109,192	2,049,629	3,729,480	17,521,711
Buildings & Improvements	-	-	-	-	-	-
Equipment/Vehicles	184,135	244,268	95,136	176,325	76,987	581,025
Furniture/Fixtures	25,680	116,499	39,301	-	13,820	-
Infrastructure	756,831	849,436	685,358	571,305	408,152	873,383
Total Governmental	1,914,818	1,345,904	928,987	2,797,259	4,228,439	18,976,119
BUSINESS TYPE ACTIVITIES						
Land/CIP	97,341	53,123	9,230	-	-	-
Buildings & Improvements	-	-	-	-	-	-
Equipment/Vehicles	-	57,201	-	-	28,970	-
Infrastructure	1,436,283	1,731,836	588,403	600,000	282,706	1,650,000
Total Business Type	1,533,624	1,842,160	597,633	600,000	311,676	1,650,000
FLAGG CREEK GOLF COURSE FUND						
Buildings & Improvements	-	-	61,738	50,000	-	-
Equipment/Vehicles	87,033	49,851	46,110	35,000	-	35,800
Infrastructure	-	-	-	-	-	10,000
Total FCGC Fund	87,033	49,851	107,848	85,000	-	45,800
Less Capital Grants	(2,979)	(283,019)	(87,790)	(85,000)	(114,652)	(384,000)
Net City Investment	3,532,496	2,954,896	1,546,678	3,397,259	4,425,463	20,287,919

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 five-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 2019-2023 capital plan Infrastructure projects are discussed. For audited fiscal years 2014-2017 annual capital outlays for government activities has averaged 1.75MM while total capital net investment in the City (inclusive of business-type activities) has averaged approximately \$2.86MM.

CAPITAL IMPROVEMENT PLAN SUMMARIES CONTINUED...

As related to business-type activities, the previous 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. In FY 2017 the City replaced the Constance Lane water main prior to completing the resurfacing improvements. In FY 2019 Catherine Avenue had a main replacement and street resurfacing project completed as well. The City often coordinates a main replacement and resurfacing project concurrently to save on contractor mobilization costs that would otherwise be priced into the respective jobs.

SUMMARY CAPITAL PLAN - GOVERNMENTAL ACTIVITIES (FY 2019-FY 2023)					
	2019	2020	2021	2022	2023
GOVERNMENTAL ACTIVITIES					
City Hall Project	17,521,711	-	-	-	-
Furniture/Fixtures	-	-	-	-	-
Equipment/Vehicles	581,025	100,000	180,000	65,000	100,000
ITEP - Grant Funded	-	-	-	-	-
ITEP - Locally Funded	89,425	-	-	-	-
Bike Path - Grant Funded	84,000	-	-	-	-
Bike Path - Locally Funded	194,250	-	-	-	-
Street Resurfacing	395,709	842,625	346,378	847,916	475,000
Other Infrastructure	109,999	150,000	-	-	-
Total Governmental	18,976,119	1,092,625	526,378	912,916	575,000
Less Capital Grants	(384,000)	-	-	-	-
Net City Investment	18,592,119	1,092,625	526,378	912,916	575,000

With exception to the 2019 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 2020-2023 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 Fiscal Year end 2018, all trade contracts have been bid out and approved by the City Council and construction has commenced. Construction of the facility is expected reach substantial completion by the end of this current budget cycle. Subsequent to Fiscal Year end close in April of 2019, functional testing will be completed on the building with occupancy scheduled in June of 2019. Two grant funded streetscape projects are expected to substantially complete by FY 2019 year end as well.

CAPITAL IMPROVEMENT PLAN SUMMARIES CONTINUED...

The ITEP Streetscape and Bike Path projects are grant funded at 80/20 to the Federal Source and City respectively. The 80% grant funding component represents both direct cost reimbursement for design costs incurred by the City and contribution income (completed construction improvements that are bid, managed and paid for by IDOT and donated to the City upon completion). The contribution income is not recognized in the government funds financial statement although it is reflected in the government-wide presentation. The 20% cost share of the donated improvement is paid by the City to IDOT and budgeted in the government funds financial statements. Given the difficulty in predicting the completion of the IDOT managed projects and subsequent invoicing to the City for its (20%) local share, this budget item often gets pushed into subsequent periods.

The street resurfacing projects are taken from the five-year resurfacing plan that is adjusted annually by the Infrastructure committee. A summary of the adjusted five-year plan is as follows.

SUMMARY STREET RESURFACING PLAN (FY 2019-FY 2023)			
Resurfacing Plan Summary	Area (S.Y)	Improvement Type	Costs
2019			
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
2020			
Dansher - 55th to North Limit	8,025	Widening and Full C&G	842,625
2021			
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
2022			
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
2023			
Madison - Plainfield to 53rd St.	1,800	Resurface Spot C&G	105,000
Forestview - Lorraine to Sunset	2,900	Resurface Spot C&G	130,000
Crestview - Lorraine to Sunset	2,900	Resurface Spot C&G	130,000
Parkside - Hillside to Crestview	2,400	Resurface Spot C&G	110,000

The street resurfacing projects are also well coordinated with any water main replacements. Contractors price in significant cost recoveries for additional mobilization costs incurred when the projects are coordinated separately. In addition, to achieve further economies of scale all resurfacing projects are undertaken concurrently under a single bid to the most responsive contractor.

CAPITAL IMPROVEMENT PLAN SUMMARIES CONTINUED...

SUMMARY CAPITAL PLAN FUNDING ANALYSIS - GOVERNMENTAL (FY 2019-2023)					
	2019	2020	2021	2022	2023
GOVERNMENTAL ACTIVITIES					
Beginning Excess Reserve (1)	2,338,188	2,153,188	2,533,160	3,209,238	3,742,749
Net Cash Flow before Capital (2)	1,742,603	2,080,747	2,110,806	2,054,777	1,946,884
Less Capital Outlays	(18,592,119)	(1,092,625)	(526,378)	(912,916)	(575,000)
Plus MFT Funding		300,000		300,000	-
Plus Debt Proceeds (3)	17,238,736	-	-	-	-
Less New Debt Service	(574,220)	(908,150)	(908,350)	(908,350)	(903,150)
Ending Excess Reserve (Deficit)	2,153,188	2,533,160	3,209,238	3,742,749	4,211,483
(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. (2) Net Income before capital outlays come from both the General and Hotel/Motel Fund. (3) Includes unused proceeds from the Series 2017 Bonds issued for the project.					

The preceding chart begins with General and Hotel Fund reserves in excess of fund balance requirements. A net income before capital spending figure (including General/Hotel Funds and excluding new debt service for Series 2018 Bonds) is reflected for 2019 and adjusted for assumptions that are detailed in the five year budget projections for the General Fund (last exhibit in this document). The major assumptions include the elimination of certain litigation costs, new TIF increment beginning in 2020, and the expiration of a tax sharing agreement in 2021.

SUMMARY CAPITAL PLAN - BUSINESS TYPE ACTIVITIES (FY 2019-FY 2023)					
	2019	2020	2021	2022	2023
BUSINESS TYPE ACTIVITIES					
Constance Lane (Water Main)	-	-	-	-	-
Water Main Relining (CS Plaza)					
Brainard to Joliet Rd (Main)	1,650,000	-	-	-	-
Dansher Rd (Water Main)	-	1,200,000	-	-	-
LaGrange - 55th to 53rd	-	-	675,000	-	-
Sunset Avenue (Water Main)	-	-	-	1,150,000	-
Soehrman Park					140,000
Total Infrastructure Costs	1,650,000	1,200,000	675,000	1,150,000	140,000
Less Capital Grants	-	-	-	-	-
Net City Investment	1,650,000	1,200,000	675,000	1,150,000	140,000

CAPITAL IMPROVEMENT PLAN SUMMARIES CONTINUED...

The chart on the bottom of the preceding page reflects the Water Fund Infrastructure projects preliminarily planned from budget years 2019-2023. The projects consist of water main replacements, which the City has been quite diligent with 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 2019) 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.

SUMMARY CAPITAL PLAN FUNDING ANALYSIS - BUSINESS TYPE (FY 2019-2023)					
	2019	2020	2021	2022	2023
BUSINESS TYPE ACTIVITIES					
Beginning Excess Reserve (1)	2,195,000	1,095,000	456,000	353,220	(213,116)
Net Cash Flow before Capital	550,000	561,000	572,220	583,664	595,338
Less Capital Outlays	(1,650,000)	(1,200,000)	(675,000)	(1,150,000)	(140,000)
Plus Debt Proceeds	-	-	-	-	-
New Debt Service Payments	-	-	-	-	-
Ending Excess Reserve (2)	1,095,000	456,000	353,220	(213,116)	242,222
(1) This calculation consists of projected beginning cash balances in excess of the fund balance requirement as a conservative measure.					
(2) As discussed below, excess reserve drawdowns could be mitigated or offset through rate increases.					

The chart above summarizes the funding sources for the capital plan – which are reflected as fund balance draw downs. Based on the analysis above, the City could fund these contemplated projects and still hold the required 35% of budgeted costs in fund balance. However, given the size of the projects from 2019 to 2022 the City could also consider new water bonds, 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.

If however the City wanted to maintain higher reserves than what is projected above, this could be accomplished with a concurrent rate increase to the fund. Additional modeling was performed to calculate ending excess reserves if additional rate funded revenues were produced from a one-time increase in the rates of 50 cents per thousand beginning in fiscal 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 \$266K annually.

With such an increase, the ending excess reserves would be about \$1.3 million or over \$1 million more than the fund balance draw down structure modeled above. In addition the annual \$269K created from the rate adjustment would increase the annual capital funding (pay as you go) capacity after debt service above \$800K annually to support capital investment.

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.

The City Engineer performed research on average maintenance costs for roadways in Illinois. The research suggests that the average cost of roadway maintenance is \$48,651 per mile of roadway. For calendar year 2017 (fiscal 2018), the City resurfaced .563 miles of roadway at a total outlay of just over \$415K. Based on the rule of thumb modeling of \$48,651/mile, the City Engineer estimates that this capital outlay on street resurfacing projects could save approximately \$27,383 in annual maintenance costs in the first year of the improvement while declining ratably over the useful life of the project (15-20 years).

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 replacements throughout the City. The City maintains its water rates at a level which enables one or more mains to be replaced without issuing bonds. Each year during the budget process, the maintenance costs of the older mains are reviewed. Those mains with the most breaks and maintenance are identified for replacement. In the past three years the City has seen a 55% decrease in the number of water main breaks. In addition, it should be noted that the City's capital planning process also coordinates main replacements with the five-year street resurfacing plan. Economies of scale are achieved when a main replacement project is followed by the street resurfacing project as the roadway has to get disturbed during the initial process.

Per the City Engineer, Countryside has 180,091 feet or 34.108 miles of water mains in the distribution system. In calendar year 2017 (fiscal 2018) the City replaced 1,269 feet or .240 miles of mains. Although this improvement only represents approximately .705% of the 34.108 miles of mains, it was deemed to be in the worst condition given its age and frequency of breaks. Based on the annual repair costs to this particular main, the City Engineer estimates that the City will save approximately \$4-\$5K annually in maintenance costs as a result of this particular main replacement.

Police Vehicles – In the past, police vehicles were replaced annually which put a drain on the operating funds. It is now practice to replace only those vehicles exceeding the maximum mileage. Every effort is made to utilize federal and state forfeited funds when appropriate as well. Although annual maintenance has increased slightly on the vehicles, capital costs of replacing vehicles have declined by a significant multiple to the increase in maintenance costs. Historical capital replacement costs had been approximately \$30-\$40K annually versus a potential increase in maintenance costs of \$5-\$10K. Please see the chart below for historical maintenance costs and trends.

OPERATING COSTS	FY 14	FY 15	FY 16	FY 17	FY 18
MAINTENANCE-MOTOR VEHICLES	17,159	15,185	17,949	20,505	25,504
\$ CHANGE YEAR OVER YEAR	-	(1,974)	2,764	2,556	4,999
% CHANGE YEAR OVER YEAR	-	-11.50%	18.20%	14.24%	24.38%

CAPITAL IMPROVEMENT PLAN SUMMARIES CONTINUED...

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

Sanitary Sewer – The City provides sanitary sewer services to one section of town. The City sets the rates to cover annual maintenance of the system as well as reserves for major repairs. The entire system was replaced 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. The sewer fund has been accumulating reserves over the past few years following the lift station replacement noted above. The City performed several maintenance projects in FY 2018 with two more major projects scheduled in FY 2019 – the smoke testing project in Ward 2 and sewer main relining on Pleasantdale Ct. Accumulated reserves were/will be used to perform these maintenance projects. Please see the chart below for historical maintenance costs.

OPERATING COSTS	FY 16	FY17	BUDG FY 18	PROJ FY 18	BUDG FY 19
INFRASTRUCTURE MAINTENANCE	-	-	-	10,654	30,000

Administration Vehicles – The City has decided to make an effort to be “Green”. Last year’s budget included the purchase of a hybrid vehicle to replace the current City Administrator’s car. The City expects to reduce fuel and maintenance costs from the capital purchase. Please see the chart below for historical maintenance and fuel costs in the Administration Department. The City expects these costs to come in significantly under budget in this fiscal year.

PERFORMANCE INDICATORS	FY16	FY 17	BUDG FY 18	PROJ FY 18	BUDG FY 19
FUEL/OIL	1,715	1,438	2,000	1,021	1,200
VEHICLE MAINTENANCE	574	1,852	3,000	222	1,200

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 – Construction has commenced in FY 2018 with substantial completion expected in FY 2019. The City is targeting a minimum LEED Silver certification and to design and build the first Net Zero municipal facility in the State of Illinois. This will have significant implications on operating costs. Concurrent with this project, the City elected a “Cash for Therms” option under our Nicor Gas Franchise agreement. This means the City will receive approximately \$9K annually in lieu of receiving free Natural Gas service (the new facility will operate strictly on electric power) and it will produce as much energy as it consumes. In addition, the new facility will generate solar power from Photovoltaic panels on the roof and canopy areas. This solar power can be sold to the grid to generate additional revenues to the City. The City also will receive free electrical power from Comed for the City Hall facility under its existing franchise agreement. Finally, the City is going to construct a monopole tower to cover its police communication needs. The tower can also accommodate four cell tower antennas whereby ancillary revenue will pay off the tower in a two-year payback period. Each year thereafter this improvement can generate approximately \$150K in additional revenue.



CITY OF COUNTRYSIDE 2019 ANNUAL BUDGET

GENERAL FUND - DETAILED REVENUES AND OTHER FUNDING SOURCES

ACCT NUMBER	ACCT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 FYTD	2018 FYE PROJ	2019 BUDGET
PROPERTY TAXES							
01-00-330-3301	TOWNSHIP ROAD & BRIDGE TAX	62,872	57,658	62,000	58,083	61,442	61,500
TOTAL PROPERTY TAXES		62,872	57,658	62,000	58,083	61,442	61,500
SALES TAXES							
01-00-330-3310	STATE SALES TAX	6,558,820	6,646,694	6,583,000	6,214,226	6,779,156	6,735,000
01-00-330-3311	STATE HOME RULE SALES TAX	2,077,697	2,147,544	2,127,500	2,043,898	2,229,707	2,190,000
TOTAL SALES TAXES		8,636,517	8,794,238	8,710,500	8,258,124	9,008,863	8,925,000
OTHER LOCAL TAXES							
01-00-310-3110	REAL ESTATE TRANSFER TAX	5,775	6,050	5,750	4,475	5,750	5,750
01-00-310-3130	ELECTRIC USE TAX	420,062	426,708	435,500	381,794	416,503	416,000
01-00-310-3140	VEHICLE FUEL TAX	203,328	380,146	406,000	377,423	411,734	417,500
01-00-310-3150	EATING AND DRINKING EST TAX	515,069	540,045	535,000	507,130	553,233	570,000
01-00-310-3182	FRANCHISE TAX	93,674	97,301	95,500	96,586	96,586	96,500
01-00-310-3183	SELF-STORAGE TAX	89,862	80,598	75,000	65,341	85,500	85,500
01-00-310-3185	RENTAL TAX	37,882	36,919	38,500	37,011	40,376	41,000
TOTAL OTHER LOCAL TAXES		1,365,651	1,567,767	1,591,250	1,469,760	1,609,682	1,632,250
LICENSES & PERMITS							
01-00-320-3210	BUSINESS LICENSES	88,026	85,148	88,000	85,621	85,500	85,000
01-00-320-3211	HOME OCCUPATION FEES	30	10	12	-	-	-
01-00-320-3212	CONTRACTOR LICENSES	12,025	11,300	11,000	10,325	11,263	11,000
01-00-320-3215	LIQUOR LICENSES	71,040	72,305	70,000	72,346	72,000	72,000
01-00-320-3217	VIDEO GAMING LICENSES	9,300	60,200	58,000	60,200	60,200	60,200
01-00-320-3250	BUILDING PERMITS	254,166	144,735	175,000	298,333	300,000	170,000
01-00-320-3252	BUILDING PERMIT ADMIN. FEES	7,788	4,810	5,500	5,325	5,809	5,500
01-00-380-3830	FEE IN LIEU OF SALES TAX	21,863	22,293	37,483	33,957	37,500	73,725
	LA FITNESS	25,000					
	MAGIC NAILS - COUNTRYSIDE PLAZA	12,500					
	PHOENIX SALONS	12,688					
	GRIND FITNESS	-					
	SALVADOR SALON	1,260					
	INLAND - MAGIC NAILS	4,357					
	INLAND / ATI PHYSICAL THERAPY	11,170					
	H&R BLOCK	6,750					
TOTAL LICENSES & PERMITS		464,237	400,801	444,995	566,107	572,272	477,425
INTERGOVERNMENTAL REVENUES							
01-00-330-3320	STATE INCOME TAX	708,653	596,688	595,395	574,374	557,989	564,741
01-00-330-3325	STATE GAMING TAX	237,466	263,813	255,000	251,182	274,017	275,000
01-00-330-3327	STATE LOCAL USE TAX	136,784	145,092	149,144	141,694	149,144	155,039
01-00-330-3340	STATE REPLACEMENT TAX	4,789	5,654	4,650	3,306	3,606	3,500
01-00-330-3350	STATE AUTO RENTAL TAX	54,135	49,411	52,500	38,938	42,478	43,000
01-00-330-3360	MUN TELECOMMUNICATIONS TAX	42,205	38,916	40,000	35,351	38,564	38,000
01-00-380-3853	GRANT REVENUE	-	20,283	15,000	14,242	20,000	20,000
	TOBACCO ENFORCEMENT	1,760					
	IDOT TRAFFIC SAFETY	18,240					
TOTAL INTERGOVERNMENTAL REVENUES		1,184,032	1,119,857	1,111,689	1,059,087	1,085,798	1,099,280



CITY OF COUNTRYSIDE 2019 ANNUAL BUDGET

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

ACCT NUMBER	ACCT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 FYTD	2018 FYE PROJ	2019 BUDGET
CITY-CHARGES FOR SERVICES							
01-00-341-3410	PROP MAINT INSPECTION FEE	30,715	54,673	45,000	41,666	45,453	45,000
01-00-341-3411	ELEVATOR INSPECTION SERVICES	-	-	-	-	-	-
01-00-341-3412	PLANNING & ZONING APPLICATION	7,847	9,422	10,000	11,636	12,694	10,000
01-00-341-3415	ENGINEERING SERVICES	14,136	36,914	30,000	14,725	18,000	28,000
01-00-341-3416	INSPECTION/REVIEW SERVICES	43,174	32,938	31,750	49,915	54,452	40,000
01-00-341-3417	CRIMINAL BACKGROUND CHECKS	300	550	500	500	545	500
01-00-341-3420	POLICE SPECIAL SERVICES	18,947	21,222	17,000	14,622	16,000	16,500
TOTAL CITY-CHARGES FOR SERVICES		115,119	155,718	134,250	133,064	147,144	140,000
RECREATION-CHARGES FOR SERVICES							
01-00-347-3471	FLAGG CREEK OPERATIONS	-	4,727	70,000	-	60,000	50,000
TOTAL RECREATION-CHARGES FOR SERVICES		-	4,727	70,000	-	60,000	50,000
FINES AND FORFEITURES							
01-00-351-3511	COURT FINES	12,670	11,191	14,000	8,957	9,771	10,250
01-00-351-3513	LOCAL ORDINANCE FINES	49,007	63,848	55,000	57,299	62,508	62,500
01-00-351-3514	POLICE DUPLICATING SERVICES	2,380	3,050	3,000	2,745	2,994	3,000
01-00-351-3515	POLICE-IMPOUND FEES	21,145	21,500	20,000	17,000	18,545	20,000
TOTAL FINES AND FORFEITURES		85,202	99,589	92,000	86,001	93,818	95,750
INVESTMENT INCOME							
01-00-380-3810	INTEREST INCOME	234,998	293,292	245,000	254,210	336,773	396,514
01-00-380-3880	INVESTMENT GAIN/(LOSS)	-	-	-	11,750	11,750	-
TOTAL NET INVESTMENT INCOME		234,998	293,292	245,000	265,960	348,523	396,514
OTHER REVENUES							
01-00-380-3840	NON RESIDENT FINGERPRINT FEE	4,900	4,150	4,500	2,550	2,781	3,000
01-00-380-3845	IPBC TERMINAL RESERVE	156,657	194,398	-	-	-	-
01-00-380-3846	IRMA EXCESS RESERVES	-	279,350	-	-	-	-
01-00-380-3850	MISCELLANEOUS REVENUE	49,570	16,451	15,000	10,001	10,910	11,239
01-00-380-3856	DUI AGENCY	3,848	3,861	4,000	2,918	3,183	3,000
01-00-380-3858	TOWER RENTAL	32,241	33,291	33,200	31,366	34,218	35,318
01-00-380-3859	ADVERTISING	2,000	2,000	2,000	2,166	2,166	2,000
01-00-380-3860	VEST DONATION	4,020	4,800	4,000	2,700	2,700	3,000
TOTAL OTHER REVENUES		253,236	538,302	62,700	51,701	55,958	57,557
OTHER FINANCING SOURCES							
01-00-380-3820	SALE OF FIXED ASSETS	999,966	-	-	7,250	7,909	-
01-00-395-3990	BOND PROCEEDS	-	-	-	-	-	-
01-00-395-3999	OPERATING TRANSFER IN	-	-	-	-	-	225,000
TOTAL OTHER FINANCING SOURCES		999,966	-	-	7,250	7,909	225,000
TOTAL GENERAL FUND REVENUES		12,401,864	13,031,949	12,524,384	11,947,887	13,043,500	12,935,276
TOTAL GF REVENUES & OTHER FINANCING SOURCES		13,401,830	13,031,949	12,524,384	11,955,137	13,051,409	13,160,276

GENERAL FUND - DETAILED EXPENDITURES AND OTHER FINANCING USES

ACCT NUMBER	ACCT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 FYTD	2018 FYE PROJ	2019 BUDGET
LEGISLATION AND ADMINISTRATION							
01-01-411-4215	SALARIES PART-TIME	53,596	52,697	53,800	49,316	53,799	53,800
01-01-411-4220	SOCIAL SECURITY TAX	3,323	3,267	3,336	3,057	3,335	3,336
01-01-411-4225	MEDICARE TAX	777	764	780	715	780	780
01-01-411-4260	IMRF	6,541	6,559	6,459	5,892	6,428	6,347
01-01-411-5500	CELLULAR/PAGERS	-	-	-	-	-	-
01-01-411-5610	CONFERENCE & TRAVEL	1,773	-	720	1,690	1,690	1,000
	ILLINOIS MUNICIPAL LEAGUE	1,000					
01-01-411-5630	TRAINING & MEETINGS	712	321	500	320	349	500
01-01-411-5650	SUBSCRIPTIONS	285	294	530	64	69	260
	DESPLAINES VALLEY NEWS	50					
	GOVERNING	30					
	CRAINS CHICAGO	180					
01-01-411-5690	MEMBERSHIPS & LICENSES	10,702	10,973	10,675	12,017	13,109	11,975
	WEST CENTRAL MUNIC COUNCIL	9,500					
	ILLINOIS MUNICIPAL LEAGUE	575					
	INTL COUNCIL OF SHOPPING CTRS	50					
	WEST SUBURBAN CHAMBER	1,500					
	NATL ASSOCIATION OF CITIES	200					
	METRO MAYORS CAUCUS DUES	150					
01-01-411-6510	OFFICE SUPPLIES	255	169	-	-	-	-
01-01-411-6520	OPERATING SUPPLIES	-	-	-	-	-	-
01-01-411-9030	LIBRARY REIMBURSEMENT	5,864	5,056	6,200	5,267	5,745	6,000
01-01-411-9035	POOL REIMBURSEMENT	1,241	1,380	1,400	1,968	2,147	1,400
01-01-411-9040	SENIOR CITIZENS	1,021	(20)	3,000	1,817	1,982	1,750
	SENIOR TAXI 50/50 PROGRAM	250					
	MISC SENIOR PROGRAMS	1,500					
01-01-411-9050	NEWSLETTERS	14,754	11,834	16,800	11,844	16,800	15,600
	4 MAILINGS	15,600					
01-01-411-9060	DONATIONS	-	-	-	2,000	2,000	2,000
	COMMUNITY NURSE	2,000					
01-01-411-9099	OTHER COMMUNITY RELATIONS	7,078	10,591	7,000	2,372	6,000	6,000
	SERVICE AWARDS	3,500					
	OTHER GIFTS/EVENT SUPPLIES	2,000					
	OTHER OFFICE/OPERATING SUPPLIES	500					
TOTAL LEGISLATIVE & ADMINISTRATION		107,922	103,885	111,200	98,339	114,233	110,748



CITY CLERK'S DEPARTMENT



The Clerk's 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 209 FOIA requests in 2017. 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 86 meetings in 2017! The staff prepares agendas and minutes in accordance with the Open Meetings Act. After meetings, staff ensures that all follow up is completed. This includes the recording of ordinances and resolutions, execution of documents and 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	2017	2016
# Business Licenses	454	462
# Liquor Licenses	54	55
# Special Use/Special Event Permits	55	39
# Raffles Permits	5	7
# Garage Sale Permits	97	95
# Real Estate Transfers	110	180
# FOIA Requests	209	202
# Tree Program Applications Processed	70	106
# Library Reimbursements	80	93
# Pool Reimbursements	23	19
# New Voter Registrations	0	13
# Foreclosures	13	15
# Seniors registered for snow removal	143	169

CITY CLERK'S DEPARTMENT CONTINUED...

MAJOR ACCOMPLISHMENTS

Strategic Goal #1 – High Quality Community Service Delivery

- Produced expanded community engagement through increased postings on the City website and Facebook. The additional postings included construction updates for the new Municipal Complex as well as informational postings about various activities happening around the City.
- Coordinated the City's St. Patrick's Day Parade for the 2nd year in a row – helping the City to raise \$11,000 in charitable donations for the Cystic Fibrosis Foundation and Boy Scouts of America.

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

- Completed implementation of the Laserfiche records management system, which has increased speed and efficiency in records searches for FOIA responses.
- Initiated a records retention process review and established improvement goals for the City.
- Continued to expand department knowledge through attendance at training programs and serving on the Board of the local professional Clerk's organization.

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

- Collaborated with the License Committee and the Liquor Commissioner to develop an additional liquor license classification – generating an additional \$1,500 in annual revenue for the City.

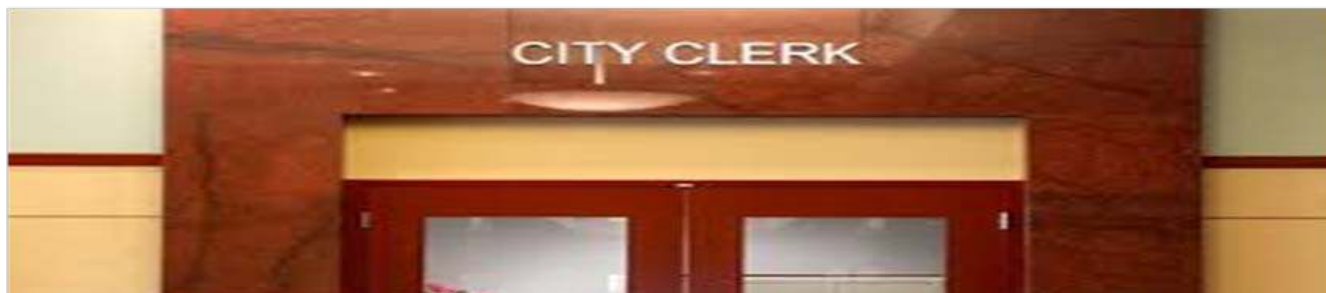
INITIATIVES/GOALS FOR FISCAL 2019

Strategic Goal #1 – High Quality Community Service Delivery

- Seek opportunities to expand Community Service Programs.
- Evaluate potential process improvements to expedite annual license renewals. Potential improvements may include online renewal submission and fee payment.
- Anticipate citizen inquiries and proactively find ways to disseminate updates and critical information in a timely manner.

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

- Continue to implement records retention improvement initiatives for the entire City. This includes monitoring the digitization of departmental records and compliance with official records archiving requirements as mandated by State and Federal Statutes.





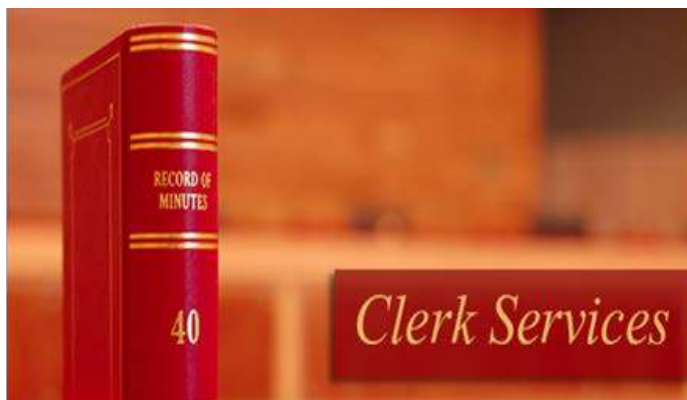
CITY OF COUNTRYSIDE 2019 ANNUAL BUDGET

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

ACCT NUMBER	ACCT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 FYTD	2018 FYE PROJ	2019 BUDGET
CITY CLERK							
01-01-412-4210	SALARIES FULL-TIME	126,130	130,055	146,211	136,744	149,176	152,187
01-01-412-4215	SALARIES PART-TIME	8,423	9,804	8,400	8,910	9,720	12,400
01-01-412-4217	OVERTIME	-	204	558	25	27	577
01-01-412-4218	BUYBACKS & OTHER BENEFITS	6,985	2,575	2,103	1,841	1,841	2,205
01-01-412-4220	SOCIAL SECURITY TAX	8,432	8,473	9,751	8,675	9,463	10,129
01-01-412-4225	MEDICARE TAX	1,972	1,982	2,280	2,029	2,213	2,369
01-01-412-4230	HEALTH INSURANCE	36,539	38,596	39,239	36,121	39,405	39,602
01-01-412-4235	OTHER INSURANCE	1,693	1,796	2,156	1,835	2,002	2,467
01-01-412-4250	EMPLOYEE ASSISTANCE PROGRAM	53	53	52	52	52	52
01-01-412-4260	IMRF	19,714	20,410	21,798	20,177	22,011	22,251
01-01-412-5120	MAINTENANCE-EQUIPMENT	3,868	2,663	2,950	2,427	2,647	2,950
	COPIER RICOH	600					
	POSTAGE MACHINE	2,200					
	LOCKSMITH	150					
01-01-412-5610	CONFERENCE & TRAVEL	2,279	2,337	3,825	2,262	2,468	3,425
	MCI ACADEMY - SPRINGFIELD	1,200					
	IIMC CONFERENCE - OMAHA NE	1,800					
	CIMC TRAINING	425					
01-01-412-5630	TRAINING & MEETINGS	315	605	700	394	430	700
	FOR DEPT EMPLOYEES	700					
01-01-412-5650	SUBSCRIPTIONS	85	85	100	108	118	100
01-01-412-5670	TUITION REIMBURSEMENT	4,726	5,271	7,800	1,311	1,311	5,200
	EMPLOYEE # 1	5,200					
01-01-412-5690	MEMBERSHIPS & LICENSES	425	619	615	105	114	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	8,020	4,724	9,000	7,395	8,067	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	19,415	11,675	19,500	8,925	19,500	19,500
	TRANSCRIPTIONIST	19,500					
01-01-412-6510	OFFICE SUPPLIES	5,202	6,758	5,200	1,843	2,011	5,200
	COFFEE SUPPLIES	1,200					
	CLERK'S DEPARTMENT	2,000					
	DEPARTMENT 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	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 FYTD	2018 FYE PROJ	2019 BUDGET
CITY CLERK CONTINUED...							
01-01-412-6520	OPERATING SUPPLIES	4,178	2,972	4,200	5,468	5,965	4,200
	PHONE SUPPLIES	50					
	RUBBER STAMPS/MINUTE BOOKS	150					
	RICOH - COPIER SUPPLIES	500					
	POSTAGE SUPPLIES	200					
	COPIER PAPER	500					
	PRINTING, LETTERHEAD, ENVELOPES	1,500					
	BOOKS AND MANUALS	100					
	SPEC MAILINGS AND PRTGS	100					
	1ST AID KIT MAINTENANCE	400					
	VENDOR STICKERS	700					
01-01-412-8010	OPERATING CAPITAL	637	-	-	-	-	-
TOTAL CITY CLERK		259,090	251,658	286,438	246,647	278,541	295,129



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.

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

Strategic Goal #1 – High Quality Community Service Delivery

- Donated approximately \$200.00 in conjunction with other Department Heads to pay off a delinquent water account for a needy family under the new Angel Tree Program.

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

- The City received the Certificate in Achievement for Financial Reporting Excellence from the GFOA for the 11th consecutive year for the fiscal year 2017 audit.
- Effectively managed transition to new independent audit firm--in first year with new audit firm (FY 16) the City had no adjusting journal entries.

PERFORMANCE INDICATORS	FY 15	FY 16	FY 17
AUDITOR'S ADJUSTING ENTRIES (CITY AND FCGC)	3	0	1

- The department received the Distinguished Budget Award from the GFOA for the 2nd consecutive year relative to the submission of the FY 2018 fiscal year budget document.
- Finance Director completed 4 of the 5 CPFO exams in a 12 month period – estimated completion of the program is scheduled this summer.
- Presented the annual budget at the “Coffee with the Mayor” program – informed stakeholders (in conjunction with Mayor and City Administrator) of the budget programs, priorities, and current year initiatives.

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

- Negotiated new Fee in Lieu of Tax agreements in conjunction with the City Zoning Administrator, Zoning Board and City Council. Grew the revenue base from properties/projects with non-conforming uses in the Arterial Corridor District and other strategic retail districts in the City.

PERFORMANCE INDICATORS	FY 16	FY17	BUDG FY 18	PROJ FY 18	BUDG FY 19
FEE IN LIEU OF TAXES	21,863	22,293	33,957	37,500	73,725

MAJOR ACCOMPLISHMENTS CONTINUED...

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

- In conjunction with Department Heads, City Engineer, and Infrastructure and Water Committees, projected out and updated the five year capital plan which maintains healthy infrastructure reinvestment (see chart below for historical outlays; five-year average outlays total \$3.1 million).

PERFORMANCE INDICATORS	FY 16	FY 17	FY 18 (1)	BUDG FY19 (1)
NET CAPITAL INVESTMENT-GOVT FUNDS	928,987	2,797,259	4,228,439	18,976,119
NET CAPITAL INVESTMENT-PROPRIETARY	1,620,657	1,892,011	311,676	1,650,000
LESS CAPITAL GRANTS	(2,979)	(283,019)	(87,790)	(85,000)
NET CAPITAL CITY INVESTMENT-TOTAL	2,549,644	4,689,270	4,540,115	20,626,119

(1) INCLUDES NEW MUNICIPAL COMPLEX PROJECT

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

- For the fourth consecutive year, presented City operations without the use of a property tax levy.

PERFORMANCE INDICATORS	FY 16	FY17	BUDG FY 18	PROJ FY 18	BUDG FY 19
PROPERTY TAX REVENUE	-	-	-	-	-

- Significantly improved investment income from restructuring of bank and investment accounts. In addition facilitated growth in incremental tax collections in the TIF District which enhanced resources available to repay the General Fund on the interfund loan) to the TIF District. Additional growth will come from enhanced market conditions and completed construction from negotiated RDA projects.

PERFORMANCE INDICATORS	FY 16	FY17	BUDG FY 18	PROJ FY 18	BUDG FY 19
INVESTMENT INCOME (GENERAL)	234,998	293,292	245,000	348,523	396,514

INITIATIVES/GOALS FOR FISCAL 2019

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

- Complete and integrate new ERP software and document management software integration.
- Successfully complete the CPFO Program by the Summer/Fall of 2018.
- Submit 2019 Budget Document for the Distinguish Budget Award Program and obtain the award for the 3rd consecutive year.
- File for and obtain the CAFR award from the GFOA for the 12th consecutive year (FY 18).
- Secure nomination for Finance Director's appointment to the Finance Committee of the IPBC.

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

- Successfully complete the Net Zero building project and education plan with City Staff and try to leverage the project in redevelopment efforts along the Joliet Road Corridor.

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

ACCT NUMBER	ACCT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 FYTD	2018 FYE PROJ	2019 BUDGET
FINANCE DEPARTMENT							
01-01-413-4210	SALARIES FULL-TIME	147,833	146,323	150,400	138,320	150,895	156,344
01-01-413-4215	SALARIES PART-TIME	8,129	9,624	15,800	15,074	16,445	20,304
01-01-413-4217	OVERTIME	-	548	627	-	-	320
01-01-413-4218	BUYBACKS & OTHER BENEFITS	2,363	5,531	4,490	4,490	4,490	4,660
01-01-413-4220	SOCIAL SECURITY TAX	9,489	9,642	10,622	9,241	10,081	11,013
01-01-413-4225	MEDICARE TAX	2,219	2,255	2,484	2,161	2,357	2,576
01-01-413-4230	HEALTH INSURANCE	28,865	27,892	28,028	25,902	28,257	28,288
01-01-413-4235	OTHER INSURANCE	1,408	1,601	2,052	1,648	1,797	2,240
01-01-413-4250	EMPLOYEE ASSISTANCE PROGRAM	53	53	-	52	52	52
01-01-413-4260	IMRF	21,135	22,094	21,555	19,605	21,388	21,030
01-01-413-5120	MAINTENANCE-EQUIPMENT	-	-	-	-	-	-
01-01-413-5310	AUDITING	20,059	18,913	22,780	19,295	19,295	23,460
	85% OF COST (10%WATER/5%SEWER)	23,460					
01-01-413-5610	CONFERENCE & TRAVEL	239	2,102	3,400	1,931	2,750	3,500
	GFOA ANNUAL CONF - FIN DIRECTOR	2,500					
	IGFOA OR OTHER	1,000					
01-01-413-5630	TRAINING & MEETINGS	562	224	1,500	159	173	1,500
	CPFO EXAMS/MATERIALS/OTHER	1,500					
01-01-413-5650	SUBSCRIPTIONS	50	-	200	170	185	200
	VARIOUS GFOA PUBLICATIONS	200					
01-01-413-5690	MEMBERSHIPS & LICENSES	1,065	935	1,550	1,219	1,219	1,175
	IL CPA - 1 STAFF	325					
	GFOA CITY MEMBERSHIP	200					
	ILGFOA - 2 STAFF	200					
	CFA INSTITUTE & CHICAGO SOCIETY	450					
01-01-413-5710	POSTAGE	-	58	100	126	138	150
01-01-413-5810	LEGAL NOTICES/NEWS PUBLICATION	798	776	950	858	936	850
01-01-413-5890	CONTRACTUAL/CONSULTING SERV	591	200	-	-	-	200
01-01-413-6510	OFFICE SUPPLIES	1,022	1,135	1,000	1,029	1,123	1,150
01-01-413-6515	BANK FEES	3,204	1,449	1,000	1,128	1,230	1,550
01-01-413-6516	CREDIT CARD PROCESSING FEES	8,340	6,792	8,750	2,704	2,950	4,500
01-01-413-6520	OPERATING SUPPLIES	2,099	3,260	2,750	2,656	2,897	3,850
	TAX FORMS	750					
	CHECK STOCK	750					
	AUDIT/BUDGET SUPPLIES	850					
	GFOA AWARD APPLICATION FEES	1,000					
	OTHER MISC OPERATING SUPPLIES	500					
01-01-413-9540	PROPERTY TAX REFUNDS	34,203	27,426	30,000	9,150	10,419	2,500
TOTAL FINANCE DEPARTMENT		293,725	288,834	310,038	256,918	279,077	291,412



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

ACCT NUMBER	ACCT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 FYTD	2018 FYE PROJ	2019 BUDGET
FINANCE DEPT - OTHER FINANCING USES							
01-01-413-9550	PRINCIPAL-BONDS	505,000	555,000	580,000	580,000	580,000	600,000
	SERIES 2008 BONDS	395,000					
	SERIES 2014 BONDS	205,000					
01-01-413-9560	INTEREST-BONDS	876,406	823,504	801,035	801,035	801,035	1,179,234
	SERIES 2008 BONDS	46,081					
	SERIES 2014 BONDS	730,375					
	SERIES 2017 BONDS	402,778					
01-01-413-9595	OPERATING TRANSFER OUT	173,034	1,490,022	612,180	-	612,180	1,168,383
	CIP-ITEP LOCAL AGENCY MATCH	283,675					
	CIP-POLICE RADIO UPGRADES	38,000					
	CIP-DPW NEW DUMP/SPREADER	140,000					
	CIP-DPW NEW CHIPPER	40,000					
	CIP-2017 DRAINAGE IMPROVEMENTS	70,000					
	CIP-RESURFACING PROJECTS	395,708					
	CIP-COUNTRYSIDE PK COURTS	40,000					
	CIP-NEW ERP SOFTWARE	125,000					
	CIP-NEW CAMERAS-IDEAL/CSPARK	36,000					
TOTAL FINANCE DEPT - OTHER FINANCING USES		1,554,440	2,868,526	1,993,215	1,381,035	1,993,215	2,947,617



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

ACCT NUMBER	ACCT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 FYTD	2018 FYE PROJ	2019 BUDGET
BOARD OF POLICE & FIRE COMMISSION							
01-01-414-4215	SALARIES PART-TIME	670	1,087	803	937	1,022	803
01-01-414-4220	SOCIAL SECURITY TAX	41	67	50	58	63	50
01-01-414-4225	MEDICARE TAX	10	16	12	13	14	12
01-01-414-4230	HEALTH INSURANCE	-	-	-	-	-	-
01-01-414-4260	IMRF	-	-	-	-	-	-
01-01-414-5330	LEGAL	2,350	5,306	-	281	306	2,000
01-01-414-5610	CONFERENCE & TRAVEL	767	32	-	687	750	350
01-01-414-5630	TRAINING & MEETINGS	-	335	-	-	-	375
01-01-414-5690	MEMBERSHIPS & LICENSES	375	375	375	375	409	375
01-01-414-5810	LEGAL NOTICES/NEWS PUBLICATION	-	397	-	-	-	400
01-01-414-5890	CONTRACTUAL/CONSULTING SERV	1,390	6,230	1,780	2,254	2,458	3,330
	PSYCHOLOGICAL TESTING	970					
	POLYGRAPH TESTING	300					
	WRITTEN EXAMS	1,500					
	PRE EMPLOYMENT PHYSICAL	210					
	TESTING FACILITY CHARGE	350					
01-01-414-6510	OFFICE SUPPLIES	-	207	-	-	-	250
01-01-414-8010	OPERATING CAPITAL	-	-	-	-	-	-
TOTAL BOARD OF POLICE & FIRE COMM		5,603	14,052	3,020	4,605	5,022	7,945
PLANNING & ZONING							
01-01-415-4215	SALARIES PART-TIME	5,377	4,800	5,578	4,851	5,292	5,578
01-01-415-4220	SOCIAL SECURITY TAX	333	298	346	300	328	346
01-01-415-4225	MEDICARE TAX	78	70	81	70	77	81
01-01-415-5320	ENGINEERING	-	-	-	-	-	-
01-01-415-5330	LEGAL	22,656	27,506	23,500	38,433	41,927	25,000
	TRESSLER	25,000					
01-01-415-5610	CONFERENCE & TRAVEL	-	-	-	-	-	-
01-01-415-5630	TRAINING & MEETINGS	554	-	-	-	-	-
	CHADDICK INSTITUTE	-					
01-01-415-5690	MEMBERSHIPS & LICENSES	550	550	550	775	845	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	-	-	-	-
TOTAL PLANNING & ZONING		29,548	34,303	30,055	44,429	48,469	31,555



CITY ADMINISTRATION DEPARTMENT

This office is comprised of three full-time employees, the City Administrator, the Assistant City Administrator and the Executive/Human Resources Assistant. The role of this office is to provide leadership, direction and vision to the City departments. This office is responsible for the general oversight of all City operations other than police.



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

Human Resources

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

BENEFIT PROGRAM	SINGLE	FAMILY
<i>Health Insurance</i>	23	47
<i>Dental Insurance</i>	19	54
<i>Life Insurance</i>	55	
<i>Flexible Spending</i>	7	
<i>457 Plan</i>	27	
TOTAL	131	101

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	2017	2016
Administration	0	0	1
Police	6	7	1
Public Works	13	4	3
Recreation (Golf Course)	0	0	1
TOTAL	19	11	6

CLAIM EXPERIENCE

CLAIM TYPE	IRMA TARGET	2017	2016
Auto Liability	2	2	1
Auto Physical Damage	3	2	1
General Liability	4	1	0
Property Damage	4	3	2
Workers Compensation	6	3	2
TOTAL	19	11	6

The City saw a significant increase in the number of Police claims this year, pushing the number of claims above its target for the first time in four years. However, two incidents resulted in two claims each (i.e. auto damage & workers' compensation). Public Works continues to be significantly below its target helping keep the City overall below its targets.

We use this information to help us reduce claims. For example, significant motor vehicle accidents may require defensive driving training or maybe the placement of emergency equipment needs to be moved to give better sight lines. Overall the City's claim experience was well below the target level in 2017.

Recreation

Sharon Peterson oversees the operations of the Flagg Creek Golf Course. Specific information is provided under 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. Two new events were added this year, the Criterium and the Winter Festival.



CITY ADMINISTRATION DEPARTMENT CONTINUED...

Employee Recognition

This office recognizes employees when they reach years of service milestones. Employees are given service awards at 5, 10, 15, 20, 25, 30+ years. The City would like to thank the thirteen employees listed in the chart to the right who reached years of service milestones in 2017.

SERVICE AWARDS FOR 2017		
EMPLOYEE	DEPARTMENT	YEARS OF SERVICE
Mark Bobysud	Public Works	35
John Andree	Police	25
Kreg Floyd	Police	20
Joe DiGangi	Police	15
Jim Stern	Police	10
Gail Paul	Administration	10
Lupe Hamernik	Police	10
Margaret Carey	Clerk	10
Patti Littlejohn	Police	10
Don Decker	Water	10
John Hays	Public Works	5
Ryan Jakubowski	Police	5
Paul Lanzi	Police	5

In addition to recognizing years of service, management tries to show appreciation to the employees in various ways including a Labor Day BBQ, a holiday luncheon and an employee of the month dedicated parking space.

This year we had a Chili Cook Off. All employees were invited to try several chilis and vote for their favorite. These types of events help promote commerordery among the departments. It also gives employees time to get to know employees in other departments.

WINNERS

Steve Norman, CDD
Jim Essig, DPW
Greg Adamec, DPW



Coffee with the Mayor

This office coordinates the quarterly meetings where residents and business owners can come and meet directly with Mayor McDermott over a cup of coffee. Typically, there will be one or two speakers to educate the public on programs offered by the City and other agencies. Updates on City operations and economic development are often the topic of discussions. All those in attendance are given the opportunity to ask questions or bring up issues for discussion. In 2017 several organizations presented to the group including Interfaith Community Partners, State Representative Mike Zalewski, Cook County Department of Public Health and Dewberry Architects (updates on the Municipal Complex design).



CITY ADMINISTRATION DEPARTMENT CONTINUED...

MAJOR ACCOMPLISHMENTS

Strategic Goal #1 – High Quality Community Service Delivery

- Employees sponsored two needy families as part of the Angel Tree Program.
- Addressed numerous customer comments both positive and negative within one business day.
- Coordinated annual special events including the Easter Egg Hunt, St. Patrick's Day Parade, Summer Concert Series, and Children's Christmas Party.
- Planned, advertised and worked at two new special events, the Criterium Race and Winter Festival.
- Coordinate quarterly Coffee with the Mayor sessions including advertising, scheduling speakers, presenting updates, and answering questions regarding the City's operations.

Strategic Goal #2 – Efficient and Transparent Operations

- Continuously provide updates on the new Municipal Complex including Facebook posts, newsletter articles, press releases and a new section on the website specifically for Municipal Complex construction updates.
- Staff and the architects made four presentations at public meetings to provide updates on the new Municipal Complex and provided time for Q&A.

PERFORMANCE INDICATORS	FY 17	FY 18
CITY FACEBOOK POSTS - "LIKED"	175	349
NEWSLETTER ARTICLES	2	4
PROJECT UPDATES/PRESENTATIONS	1	4
PRESS RELEASES		1
RESIDENT MAILINGS		5
WEBSITE POSTS		7

- Updated the website to include more information on capital projects affecting the residents and businesses including Illinois and Cook County Departments of Transportation projects.
- Began a practice of reporting to the Human Resource Committee all compliments, commendations, complaints, discipline, and internal investigations related to the City's employees.

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

- Awarded a \$1 million grant from the Illinois Clean Energy Community Foundation for the net zero building.
- Coordinated legal efforts in a major case against the Countryside Police Pension Board in which the City received a favorable ruling this year. The Pension Fund's Actuary reduced the Actuarial Liability by \$5.6 million for fiscal 2017 based on the favorable court ruling.
- Changed to a larger sub-pool within our health insurance pool, IPBC (Intergovernmental Personnel Benefits Cooperative) which reduces the variability of rates for members with a smaller number of lives, such as Countryside. The annual premium increase dropped to 1.5% from 5.8% the prior year.

MAJOR ACCOMPLISHMENTS CONTINUED...

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

- Attend weekly construction meetings to discuss and view the progress of the Municipal Complex construction.
- Purchased a hybrid vehicle for the City's fleet with a 5-year maintenance agreement and a lifetime warranty on the battery. Fuel and maintenance cost were down by 35% and 88% respectively.

PERFORMANCE INDICATORS	FY16	FY 17	FY 18
FUEL/OIL	1,715	1,438	936
VEHICLE MAINTENANCE	574	1,852	222

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

- Negotiated an advertising contract directly with the Chicago White Sox in a joint advertising effort with the City's nine car dealerships and the Countryside Chamber of Commerce to promote our City, its businesses and attract new businesses.
- Created a promotion to incentivize customers to visit one of Countryside's nine car dealerships for a chance to win cross-town tickets for a Chicago White Sox vs. Chicago Cubs game.
- Changes in the City's deductibles in conjunction with ongoing safety training has paid off as the City's premiums and claims combined are 40% less than 4 years ago.

PERFORMANCE INDICATORS	FY14	FY15	FY16	FY 17	FY 18
INSURANCE PREMIUMS/CLAIMS (GENERAL)	245,228	194,103	171,827	134,309	148,680
INSURANCE PREMIUMS/CLAIMS (WATER)	36,484	34,245	32,735	26,073	31,757
INSURANCE PREMIUMS/CLAIMS (FCGC)	16,805	16,805	25,407	19,357	16,609
INSURANCE PREMIUMS/CLAIMS (TOTAL)	298,517	245,153	229,969	179,739	197,046
% CHANGE - FROM PRIOR YEAR	-	-17.88%	-6.19%	-21.84%	9.63%

INITIATIVES/GOALS FOR FISCAL 2019

Strategic Goal #1 High Quality Community Service Delivery

- Work with department heads to organize records, furniture, utilities, supplies, etc. so the move to the new Municipal Complex will be seamless and efficient.
- Develop an Education Plan regarding the sustainability of the new Municipal Complex, which will appeal to government officials, residents and students alike.

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

- Address current/expected parking issues within the community over the next five years. Research possible solutions to protect our commercial base.

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

- Continue to work with the architects and construction manager to complete the construction of the Municipal Complex on time and on budget.



CITY OF COUNTRYSIDE 2019 ANNUAL BUDGET

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

ACCT NUMBER	ACCT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 FYTD	2018 FYE PROJ	2019 BUDGET
GENERAL ADMINISTRATION							
01-01-416-4210	SALARIES FULL-TIME	251,652	256,630	261,762	241,546	263,505	266,997
01-01-416-4215	SALARIES PART-TIME	1,950	1,350	1,800	1,500	1,636	1,800
01-01-416-4217	OVERTIME	-	-	-	-	-	-
01-01-416-4218	BUYBACKS & OTHER BENEFITS	6,076	6,197	6,321	6,321	6,321	5,732
01-01-416-4220	SOCIAL SECURITY TAX	14,289	14,288	14,656	13,739	14,988	15,369
01-01-416-4225	MEDICARE TAX	3,697	3,757	3,913	3,522	3,842	3,981
01-01-416-4230	HEALTH INSURANCE	37,397	37,989	38,624	35,671	38,914	38,982
01-01-416-4231	RETIREE INS ALLOWANCE	49,000	48,650	52,850	46,550	52,850	54,600
	BERNIE DUFFY	4,200					
	ROBERT FULLAR	4,200					
	ERNIE 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	4,200					
	2 ADD'L RETIREE (S) (HALF YR)	4,200					
01-01-416-4235	OTHER INSURANCE	1,826	1,728	2,123	1,778	1,940	2,414
01-01-416-4240	UNEMPLOYMENT	2,923	2,280	2,500	256	279	-
01-01-416-4250	EMPLOYEE ASSISTANCE PROGRAM	35	53	52	52	52	52
	EAP ANNUAL PAYMENTS	52					
01-01-416-4260	IMRF	36,347	38,301	37,156	34,397	37,524	37,146
01-01-416-4265	POLICE PENSION	914,574	1,009,127	1,045,812	978,142	978,142	1,000,000
01-01-416-4270	EMPLOYEE PHYSICALS	846	216	500	219	238	500
01-01-416-5120	MAINTENANCE-EQUIPMENT	3,371	3,023	3,000	2,694	3,000	3,000
	MITEL PHONE SYSTEM	2,500					
	MISC EQUIP REPAIR	500					
01-01-416-5130	MAINTENANCE-MOTOR VEHICLE	574	1,852	3,000	222	243	1,200
01-01-416-5320	ENGINEERING	108,288	54,953	110,000	55,350	60,382	80,000
01-01-416-5330	LEGAL	1,062,116	884,527	724,000	310,444	351,944	350,000
01-01-416-5340	LABOR NEGOTIATIONS	3,505	324	15,000	6,726	7,337	7,000
	MISC LABOR ISSUES	7,000					
01-01-416-5500	CELLULAR/PAGERS	791	750	800	671	732	800
01-01-416-5610	CONFERENCE & TRAVEL	2,637	1,071	2,485	2,018	2,201	2,585
	ILCMA	400					
	IML	585					
	ICMA	1,600					
01-01-416-5630	TRAINING & MEETINGS	3,804	3,108	1,420	1,601	1,747	1,230
	METRO MANAGER MEETINGS	180					
	ILCMA SEMINAR	300					
	MISC TRAINING AND MEETINGS	750					

THE GENERAL ADMINISTRATION DEPARTMENT IS CONTINUED ON THE NEXT PAGE



CITY OF COUNTRYSIDE 2019 ANNUAL BUDGET

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

ACCT NUMBER	ACCT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 FYTD	2018 FYE PROJ	2019 BUDGET
GENERAL ADMINISTRATION CONTINUED...							
01-01-416-5650	SUBSCRIPTIONS	960	1,223	1,030	983	1,073	1,110
	BENEFITS & COMP BULLETIN	300					
	FMLA	280					
	CRAINS	180					
	POSTER COMPLIANCE	350					
01-01-416-5690	MEMBERSHIPS & LICENSES	20,311	20,988	22,325	21,498	23,452	23,775
	AICPA	275					
	ILCMA - G PAUL	390					
	ILCMA - S PETERSON	250					
	ICSC	100					
	IL CPA SOCIETY	320					
	ICMA - G PAUL	1,200					
	ICMA - S PETERSON	800					
	SAMS CLUB	35					
	IGFOA	200					
	NPERLA	205					
	GATEWAY	20,000					
01-01-416-5700	TELEPHONE	19,434	18,064	21,000	19,393	21,156	21,000
	COVERS ENTIRE CITY	21,000					
01-01-416-5710	POSTAGE	10,763	14,301	13,000	10,725	14,000	14,000
01-01-416-5720	NATURAL GAS	-	-	-	56	61	-
01-01-416-5730	ELECTRICITY	81,905	89,270	60,000	73,708	80,409	73,000
01-01-416-5740	WATER	6,707	6,028	7,700	9,524	10,389	7,700
01-01-416-5820	RISK MANAGEMENT	171,827	134,309	194,167	148,680	158,680	164,278
	STORAGE TANK AND CYBER POLICIES	4,000					
	IRMA PREMIUM (75% OF PREMIUM)	110,278					
	IRMA CLAIM DEDUCTIBLES (75%)	50,000					
01-01-416-5890	CONTRACTUAL/CONSULTING SERV	12,115	23,120	40,000	3,847	4,197	10,000
	APPRAISALS/OTHER	10,000					
01-01-416-6510	OFFICE SUPPLIES	2,232	2,498	2,600	1,551	1,692	2,500
	STATIONARY	200					
	TONER/INK	500					
	ANNUAL REPORTS	800					
	PROMOTIONAL SUPPLIES	800					
	OTHER SUPPLIES	200					
01-01-416-6530	FUEL/OIL	1,715	1,438	2,000	936	1,021	1,200
01-01-416-8010	OPERATING CAPITAL	-	-	-	-	-	-
01-01-416-8020	INFRASTRUCTURE IMPROVEMENTS	-	-	-	-	-	-
01-01-416-9055	TAX SHARING	601,710	445,541	528,802	384,619	479,668	478,802
	CJ WILSON MAZDA	145,000					
	WESTFIELD FORD	203,802					
	PHELAN DODGE	130,000					
TOTAL GENERAL ADMINISTRATION		3,435,374	3,126,950	3,220,398	2,418,939	2,623,615	2,670,753

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

ACCT NUMBER	ACCT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 FYTD	2018 FYE PROJ	2019 BUDGET
IT SERVICES							
01-01-418-5120	MAINTENANCE-EQUIPMENT	-	-	-	-	-	-
01-01-418-5500	CELLULAR/PAGERS	-	-	-	-	-	-
01-01-418-5680	SOFTWARE LICENSES	34,139	21,163	27,500	26,107	28,481	31,500
	WATCHGUARD MAINTENANCE	3,000					
	ERP ANNUAL MAINT AGREEMENT	15,000					
	STERLING CODE HOSTING	1,000					
	WEBHOSTING/RETAINER BLOCK	2,500					
	ESRI GIS (COMM DEV)	1,000					
	CAPERS ANNUAL MAINTENANCE	5,500					
	LASERFICHE ASSURANCE PROGRAM	3,500					
01-01-418-5890	CONTRACTUAL/CONSULTING	100,690	103,109	122,600	86,888	110,787	112,600
	MERGING TECHNOLOGIES	103,100					
	COMCAST - PARK CAMERAS	4,000					
	COMCAST - CITY AND PD CAMERAS	4,000					
	KONICA MAINTENANCE/SUPPLIES	1,500					
01-01-418-6520	OPERATING SUPPLIES	886	1,544	2,000	158	173	2,000
	MISC COMPUTER SUPPLIES	2,000					
01-01-418-6525	SOFTWARE	5,658	-	15,400	26,940	29,389	20,000
	ANTI VIRUS	2,000					
	WINDOWS SERVER 2016	3,000					
	ADOBE PRO LICENSING	5,400					
	SYMATEC	5,000					
	OTHER	4,600					
01-01-418-6526	HARDWARE	19,205	14,740	15,000	16,839	18,370	20,000
	PC REPLACEMENTS - CITY HALL (6)	15,000					
	PRINTERS/SCANNERS/OTHER	5,000					
01-01-418-8010	OPERATING CAPITAL	-	-	-	-	-	-
TOTAL IT SERVICES		160,578	140,555	182,500	156,932	187,200	186,100



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



Steve Norman, Building Clerk processes permit applications, schedules inspections and follows up on occupancy permits. The most common projects requiring a permit include new construction, room additions, room remodels, fences and roofs. The City issued 461 permits this year, with a permit value of \$17,036,994, which is an increase of 72% in revenues collected from 2016.

<i>DESCRIPTION</i>	<i>2017</i>	<i>2016</i>
<i># Permits Issued</i>	461	608
<i>Value of Permits Issued</i>	\$17,038,994	\$9,890,935
<i># Citations Issued</i>	150	153
<i>Value of Fines Collected</i>	\$17,590	\$16,750

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

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

- Issued 461 building permits with a permit value of \$17,038,994.00. The increase in permit value is due to two large scale development projects. Ettleson Hyundai built a new dealership on LaGrange Road, and a large townhome development was approved and construction began on that project in the fall of 2017.
- The City welcomed the opening of Ettleson Hyundai in late fall 2017. The dealership is located on LaGrange Road and 57th Street. This completed project will increase incremental property tax revenues in the TIF District in the amount of \$150-250K.
- Updated the City Code to require that all new construction residential homes be built with fire suppression systems. Three permits were issued in Fiscal Year 2018 for new construction residential homes. The average cost per square foot for the fire suppression system was \$2.21 per square foot.
- Issued 150 citations for code violations in Fiscal Year 2018. Code enforcement efforts are ongoing, especially with property maintenance issues.
- Updated the Zoning Code as it pertains to the commercial lighting standards for properties that abut residential properties.

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

- Updated the five-year street and alley resurfacing plan. Completed the annual street and alley resurfacing program--three streets and two alleys were reconstructed. The funding for these projects were from both MFT funds and the Capital Improvement Fund.
- The Illinois Transportation Enhancement Program (ITEP) Streetscape grant construction phase along LaGrange Road began in the fall. Decorative concrete was installed along LaGrange Road on both the west and east side from Joliet Road to 57th Street.
- Held a Public Information meeting with the residents in Ward 3 regarding the proposed Brainard Avenue Shared-Use Path from Joliet Road to 55th Street. This project is partially funded through an Illinois Transportation Enhancement Program (ITEP) grant.

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

- Applied for an Illinois Transportation Enhancement Program (ITEP) Grant in the amount of \$2,244,090.00 for a streetscape/beautification project on Joliet Road from LaGrange Road to Brainard Avenue. This grant is an 80/20 grant, with the City's share budgeted at \$761,840.00 for a total project cost of \$3,005,930.00.
- Applied for an Invest in Cook County Grant through the Cook County Department of Transportation and Highways in the amount of \$187,906.48. If awarded this grant, this amount will help offset the costs for our Brainard Avenue Shared-Use Path Grant that we were awarded through ITEP in 2014.
- Applied for an ITEP Grant in the amount of \$2,683,010.00 for the continuation of the streetscape/beautification project on LaGrange Road from 55th Street to 53rd Street. This grant is an 80/20 grant, with the City's share budgeted at \$897,860.00 for a total project cost of \$3,580,870.00.

COMMUNITY DEVELOPMENT DEPARTMENT CONTINUED...

INITIATIVES/GOALS FOR FISCAL 2019

Strategic Goal #1 – High Quality Community Service Delivery

- Continue to provide excellent and timely customer service in the Community Development Department.

Strategic Goal #2 - Efficient and Transparent Operations

- Continue to provide residents, businesses, and other stakeholders with accurate zoning and building information in a timely manner.

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

- Continue and complete the construction phase of ITEP Streetscape project from Joliet Road to 55th Street.
- Begin construction phase of ITEP Shared-Use Path on Brainard Avenue from Joliet Road to 55th Street.
- Update the City Code as it pertains to outdoor/patio seating in the retail business district for properties that abut residential properties.
- Continue to improve code enforcement efforts on neglected properties through our vacant property registration and other measures and to update the code as necessary.

Strategic Goal #4 - Long Term Capital Planning and Stewardship of Infrastructure Assets

- In conjunction with City Department Heads, Committees, the City Engineer, and the City Council, update and administer the City's five-year street and alley resurfacing plan.

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

- Pursue Federal/State grants in order to administer City-wide infrastructure plans.





CITY OF COUNTRYSIDE 2019 ANNUAL BUDGET

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

ACCT NUMBER	ACCT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 FYTD	2018 FYE PROJ	2019 BUDGET
COMMUNITY DEVELOPMENT DEPT.							
01-01-419-4210	SALARIES FULL-TIME	189,924	172,709	192,132	172,740	188,444	196,689
01-01-419-4215	SALARIES PART-TIME	-	-	-	1,417	1,546	-
01-01-419-4217	OVERTIME	164	70	1,492	-	-	186
01-01-419-4218	BUYBACKS & OTHER BENEFITS	2,059	1,375	2,357	7,451	7,451	2,765
01-01-419-4220	SOCIAL SECURITY TAX	11,673	10,323	12,151	10,639	11,606	12,378
01-01-419-4225	MEDICARE TAX	2,730	2,428	2,842	2,488	2,714	2,895
01-01-419-4230	HEALTH INSURANCE	26,522	28,539	39,239	25,230	27,523	39,602
01-01-419-4235	OTHER INSURANCE	1,826	1,352	2,046	1,215	1,325	2,337
01-01-419-4250	EMPLOYEE ASSISTANCE PROGRAM	53	35	-	35	35	-
01-01-419-4260	IMRF	27,097	25,179	27,163	24,856	27,116	27,191
01-01-419-5120	MAINTENANCE-EQUIPMENT	-	-	-	-	-	-
01-01-419-5130	MAINTENANCE-MOTOR VEHICLES	-	-	500	-	-	500
FORD 500	500						
01-01-419-5320	ENGINEERING	22,772	34,218	28,000	8,888	9,696	28,000
REIMBURSABLE PLAN REVIEWS	28,000						
01-01-419-5360	INSPECTION FEES	18,200	17,500	15,000	9,000	15,000	17,500
CCDPH INSPECTION FEES	17,500						
01-01-419-5370	DATA PROCESSING	-	-	-	-	-	-
01-01-419-5500	CELLULAR/PAGERS	-	5	-	-	-	-
01-01-419-5610	CONFERENCE & TRAVEL	861	23	1,000	18	19	1,000
ILAPA	1,000						
01-01-419-5630	TRAINING & MEETINGS	325	278	750	12	13	750
01-01-419-5650	SUBSCRIPTIONS	779	650	2,712	2,938	3,205	2,712
COSTAR	2,712						
01-01-419-5670	TUITION REIMBURSEMENT	5,200	5,200	-	(1,300)	(1,418)	-
01-01-419-5690	MEMBERSHIPS & LICENSES	369	381	375	400	436	400
APA	400						
01-01-419-5810	LEGAL NOTICE/NEWS PUBLICATIONS	-	-	-	-	-	-
01-01-419-5880	REIMBURSABLE EXPENSES	-	-	-	-	-	-
01-01-419-5890	CONTRACTUAL/CONSULTING SERV	240,624	289,041	225,000	248,162	270,722	248,800
FIRE SAFETY PLAN REVIEW	3,800						
CONTRACTING BUILDING OFFICAL	200,000						
PLAN REVIEWS REIMBURSABLE	40,000						
TIMBERLINE GRASS - VACANT LOTS	5,000						
01-01-419-6510	OFFICE SUPPLIES	1,203	1,787	3,000	834	910	1,500
MISC OFFICE SUPPLIES	1,500						
01-01-419-6520	OPERATING SUPPLIES	5,201	1,766	1,500	554	605	1,500
SIDEWELL COOK COUNTY ATLAS	500						
INK/PAPER/TONER	500						
INSPECTION/PERMIT FORMS	500						
01-01-419-6530	FUEL/OIL	32	-	-	-	-	-
01-01-419-8010	OPERATING CAPITAL	-	-	-	-	-	-
TOTAL COMMUNITY DEVELOPMENT DEPT		557,614	592,859	557,259	515,577	566,948	586,705
TOTAL LEGISLATION AND ADMINISTRATION		4,849,453	4,553,095	4,700,908	3,742,386	4,103,105	4,180,347

POLICE DEPARTMENT

OFFICE OF THE CHIEF

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



CHIEF
Joseph G. Ford



DEPUTY CHIEF
Scott Novak



COMMANDER
Paul Klimek



ADMIN. ASSISTANT
Charity Mitchell

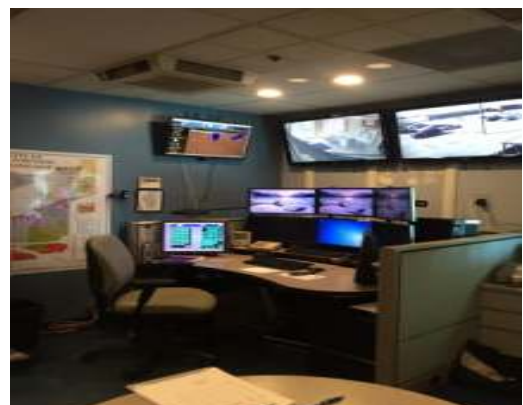
ADMINISTRATIVE SERVICES

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 2,122 administrative telephone calls and handled over 1,376 window assists during the course of weekend and evening shifts in 2017.



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 2017, Patrol Officers responded to 6,250 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

Strategic Goal #1 - High Quality Community Service Delivery

- Held the 1st Annual Junior Police Academy.
- Held the 5th Annual Shop With a Cop program where local needy children received donated presents, clothes, and other supplies.
- Continued to be effective in investigation of cases. Out of 119 assigned criminal investigations, 23 resulted in an arrest, 31 were cleared/closed, 44 were suspended due to lack of evidence, and only 18 remain under investigation.

PERFORMANCE INDICATORS	2016 (108 cases)	2017 (119 cases)
# of Cases cleared by arrests	28	23
# of Cases Cleared/closed not by arrest	24	31
# of Suspended cases	38	44
# of Cases Remaining under investigation	18	18

- Raised \$15,003 for Special Olympics (goal to raise \$15,000)

PERFORMANCE INDICATORS	2015	2016	2017
Amount of funds raised	\$11,551	\$17,587	\$15,003

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

- Continued to provide professional and efficient police service. Handled 6,250 calls for service, issued 4,127 traffic citations, 362 parking citations, issued 211 local ordinance citations, and made 514 total arrests.

PERFORMANCE INDICATORS	2015	2016	+/- prior yr	2017	+/- prior yr
# of Calls for service	6,400	6,408	+0.13%	6,250	-2.47%
# of Traffic Citations	3,637	3,990	+9.71%	4,127	+3.43%
# of Parking Citations	568	420	-26.06%	362	-13.81%
# of Local Ordinance Citations	127	120	-5.51%	211	+75.83%
# of Arrests	407	381	-6.39%	514	+34.91%

- Upgraded in car cameras and back end software.
- Improved roadway safety by conducting at least 6 safety check points. Conducted 8 special enforcement details, issued 273 traffic citations, and made 2 narcotics arrests. Overtime reimbursed through IDOT grants.

PERFORMANCE INDICATORS	2015	2016	2017
# of roadway check points	2	7	8

- Conducted 3 rounds of tobacco compliance checks on 16 business and violations were only found 4 times. Overtime for this detail was reimbursed through State IDOT grants.

POLICE DEPARTMENT CONTINUED...

MAJOR ACCOMPLISHMENTS CONTINUED...

PERFORMANCE INDICATORS	2015	2016	2017
# of violations	4	0	4

- Generated over \$21K in revenue from adjudication of local ordinance violations.

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

- Upgraded in car cameras and management software.
- Joined Public Surplus auction to receive the best price for unused surplus items.

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

- Hired two new officers to fill vacancies left due to retirement.
- Added one patrol sergeant for enhanced supervision and reduction in overtime for officer-in-charge pay. See historical and projected overtime costs below.

PERFORMANCE INDICATORS	FY 14	FY 15	FY 16	FY 17	PROJ FY 18
OVERTIME EXPENSES (POLICE)	169,085	128,886	105,576	98,061	113,826

- Continue to participate in mutual aid initiatives to prevent and reduce criminal activity. Participation in HIDTA program generated over \$22K in forfeited funds from investigations.

PERFORMANCE INDICATORS	2015	2016	2017
Amount of forfeited funds	\$201,000	\$53,000	\$22,300

- Recipient of funding toward department BVP replacement program.



INITIATIVES/GOALS FOR FISCAL 2019

Strategic Goal #1 - High Quality Community Service Delivery

- Host 6th annual Citizen's Police Academy; Host 2nd annual Junior Police Academy
- Collect school supplies for Ideal School.
- Expand City-wide camera network to local businesses.
- Continue to expand Neighborhood Watch program to several more areas of the City.
- Update and add cameras in Ideal Park and Countryside Park.

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

- Install communication tower at the site of the new City Hall/Police Station to enhance public safety and communication capabilities. This installation will pay for itself in one year and has the potential to create an ongoing revenue stream beyond the payback period.
- Update SWCD computer-aided dispatch / records management system at no cost to the City. This will improve statistical reporting and increase officer efficiency.
- Complete all requirements of The IACPs One Mind Campaign, training officers to deal with subjects experiencing mental health issues.
- Update ordinances and policies relative to police department organizational structure.
- Create and administer new security plan for new municipal complex in conjunction with architects.
- Increase department training hours.

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

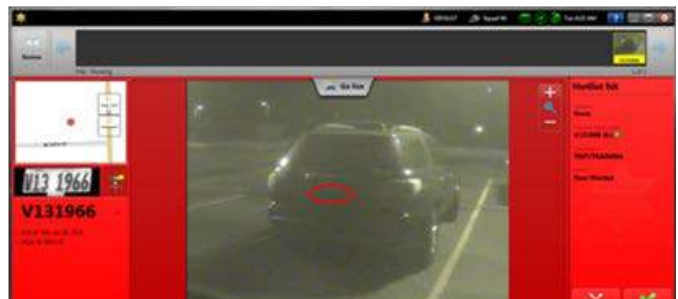
- Expand City-wide camera network to local businesses.

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

- Update Cameras in Ideal Park.

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

- Update SWCD computer-aided dispatch / records management system at no cost to the city. This will improve statistical reporting and increase officer efficiency.
- Secure Power Safe Communities grant to install/update cameras at Ideal Park.





CITY OF COUNTRYSIDE 2019 ANNUAL BUDGET

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

ACCT NUMBER	ACCT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 FYTD	2018 FYE PROJ	2019 BUDGET
POLICE DEPARTMENT							
01-02-421-4210	SALARIES FULL-TIME	2,271,722	2,316,789	2,417,065	2,185,117	2,383,764	2,498,644
01-02-421-4215	SALARIES PART-TIME	104,903	113,860	145,132	106,248	115,906	115,000
01-02-421-4217	OVERTIME	105,576	98,061	118,569	103,860	113,302	108,722
	OVERTIME EXCLUDING HOLIDAY	47,555					
	HOLIDAY OVERTIME	61,167					
01-02-421-4218	BUYBACKS & OTHER BENEFITS	287,425	151,965	173,127	146,032	173,127	256,500
	SICK BUYBACK	85,469					
	HOLIDAY PAY	67,276					
	VACATION BUYBACK	57,687					
	COMP BUYBACK	33,768					
	ANNUAL LONGEVITY	5,100					
	SPECIALTY PAY	7,200					
01-02-421-4220	SOCIAL SECURITY TAX	167,735	163,494	175,664	154,552	168,603	184,474
01-02-421-4225	MEDICARE TAX	39,618	38,357	41,083	36,166	39,454	43,253
01-02-421-4230	HEALTH INSURANCE	364,311	367,106	368,880	350,451	382,310	408,430
01-02-421-4235	OTHER INSURANCE	18,442	17,991	21,473	18,353	20,021	25,159
01-02-421-4250	EMPLOYEE ASSISTANCE PROGRAM	475	475	-	475	475	-
01-02-421-4260	IMRF	34,013	35,870	37,265	31,699	34,581	32,925
01-02-421-4270	EMPLOYEE PHYSICALS	1,903	1,178	1,500	665	1,500	2,000
01-02-421-4290	UNIFORM ALLOWANCE	24,256	12,598	25,000	19,893	21,702	25,000
	PATROL LEATHER ALLOWANCE	4,800					
	UNIFORM REPLACEMENT	19,000					
	DETECTIVE UNIFORM ALLOWANCE	1,200					
01-02-421-5120	MAINTENANCE-EQUIPMENT	4,069	4,684	13,850	8,074	8,808	9,150
	PORT-MOBILE RADIO REPAIRS	500					
	CITY CAMERA SYSTEM	1,000					
	RADAR REPAIRS/CALIBRATION	500					
	FOSTER AND SONS (FIRE EXT)	900					
	EVP DEVICE (PLEASANTVIEW)	2,000					
	ALPR REPAIR	1,000					
	BIKE REPAIRS	450					
	TASER ASSURANCE	2,300					
	COPIER REPAIRS	500					
01-02-421-5130	MAINTENANCE-MOTOR VEHICLE	17,699	20,506	20,600	16,323	17,807	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	483,460	363,834	159,300	530,446	690,723	200,000
	LABOR NEGOTIATIONS	50,000					
	PENSION BOARD LITIGATION	150,000					
01-02-421-5500	CELLULAR/PAGERS	3,120	3,487	5,500	2,940	3,208	4,500
01-02-421-5610	CONFERENCE & TRAVEL	1,449	1,666	5,700	2,329	2,540	4,900
	ILEAS	500					
	IACP	2,200					
	FBINA	2,200					

THE POLICE DEPARTMENT IS CONTINUED ON THE FOLLOWING PAGE



CITY OF COUNTRYSIDE 2019 ANNUAL BUDGET

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

ACCT NUMBER	ACCT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 FYTD	2018 FYE PROJ	2019 BUDGET
POLICE DEPARTMENT CONTINUED...							
01-02-421-5630	TRAINING & MEETINGS	7,335	3,908	9,950	6,552	7,147	11,250
	WEST SUBURBAN POLICE CHIEF	200					
	ILEAS	75					
	WEST SUBURBAN JUVENILE ASSOC	600					
	IL JUVENILE OFFICER ASSOC	100					
	IL TACTICAL OFFICER ASSOC	1,200					
	MAJOR CASE ASSOC TEAM	300					
	IL ASSOC OF CHIEFS OF POLICE	125					
	NORTH EAST MULTI REGION TRAIN	2,900					
	NORTHWESTERN UNIV - SPSC	3,500					
	SOUTH SUBURBAN CHIEFS OF POLICE	300					
	FBI NA	150					
	COURT SMART LAW ENFORCEMENT	1,200					
	HOMICIDE INVESTIGATION	400					
	IL LEAP	200					
01-02-421-5650	SUBSCRIPTIONS	3,067	3,976	6,050	5,301	5,783	6,650
	IL COMPILED STATUTES	300					
	SUBURBAN LIFE	50					
	DIGITAL RECORDS MGMT	100					
	DATA COM COMPLAINT SOFTWARE	1,000					
	LEXIS NEXIS	1,800					
	EQUIFAX	500					
	LEADSONLINE	1,800					
	E-LINE	600					
	PAGE	500					
01-02-421-5670	TUITION REIMBURSEMENT	760	6,363	15,600	9,198	10,035	10,400
	EMPLOYEE #1	5,200					
	EMPLOYEE #2	5,200					
01-02-421-5690	MEMBERSHIPS & LICENSES	3,925	3,875	4,000	2,720	2,967	4,000
	FIFTH DIST RAPID RESPONSE	1,000					
	WEST SUBURBAN JUVENILE ASSOC	75					
	IL JUVENILE ASSOC	90					
	IL ASSOC OF 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					
	SOUTH SUBURBAN CHIEFS OF POLICE	100					
	SLEAP	30					
	IL DEPT AG (DOG LICENSE)	25					
	ILEAS	120					

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

ACCT NUMBER	ACCT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 FYTD	2018 FYE PROJ	2019 BUDGET
POLICE DEPARTMENT CONTINUED...							
01-02-421-5810	LEGAL NOTICE/NEWS PUBLICATION	-	-	-	780	851	-
01-02-421-5890	CONTRACTUAL/CONSULTING SERV	10,570	10,975	12,210	10,622	11,588	7,835
	FULTON - TORNADO ALARM MAINT	850					
	ANIMAL PICKUP	1,000					
	TRAK CRITICAL REACH	285					
	DOA TRANSPORT	1,500					
	ALL TRAFFIC SOLUTIONS	1,500					
	SHRED IT SERVICES	2,700					
01-02-421-6510	OFFICE SUPPLIES	5,025	3,125	5,000	2,540	2,771	5,000
01-02-421-6520	OPERATING SUPPLIES	14,385	17,352	14,552	8,148	8,889	17,352
	TICKET BOOK/LETTERHEAD/PRINTING	4,057					
	AUTOMOTIVE	1,000					
	BIOSAFE (GLOVES/BIOHAZARD)	400					
	JEWEL (SUPPLIES)	400					
	PRISONER'S MEALS	1,200					
	MEDICAL DISPOSAL	500					
	RADIO EQUIPMENT	500					
	POLICE COMPOSITE SKETCH	300					
	SAMS CLUB (SUPPLIES)	500					
	AED MAINTENANCE	700					
	CITIZENS POLICE ACADEMY SUPPLIES	500					
	BACKGROUND/FINGERPRINTING	1,000					
	NEW AED	1,395					
	AMMUNITION	2,500					
	TASER SUPPLIES	2,400					
01-02-421-6530	FUEL/OIL	43,092	41,772	50,000	41,265	45,016	45,000
01-02-421-6540	DUI EQUIPMENT	6,875	-	-	-	-	-
01-02-421-8010	OPERATING CAPITAL	-	-	-	-	-	-
01-02-421-9070	GRANT EXPENDITURES	544	686	-	182	199	-
01-02-421-9080	ADJUDICATION COSTS	-	-	-	-	-	-
TOTAL POLICE DEPARTMENT		4,025,756	3,803,954	3,847,070	3,800,931	4,273,077	4,046,744



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.



Early in the year, Jim announced his intentions to retire within the year. The City began its succession plan. First, the position of Public Works Foreman was reinstated. A crew chief was promoted to Foreman. A selection committee interviewed candidates to replace Jim Essig. Jesus "Jesse" Serna, Public Works Mechanic was selected. Jesse worked for the second half of the year with Jim to learn all of the administrative duties that come along with being a department head.



Jesse was officially appointed Public Works Superintendent on December 1, 2017. Jim took some time off before his official retirement date in February of 2018. However, Jim was available to answer questions and assist his successor during this transitional period.

<i>DESCRIPTION</i>	2017	2016
<i># Snow plowing trips</i>	7	17
<i>Tons of salt</i>	309	685
<i># Public properties maintained</i>	100	101
<i>Truckloads of brush</i>	100	114
<i>Tons of leaves</i>	345	218
<i>Amount of dump charges</i>	\$9,360	\$10,582
<i>Cost spring clean-up</i>	\$7,232	\$9,84
<i># DOL drug tests</i>	9	10

Street Maintenance

The City's Department of Public Works provides exceptional services to our residents. We often get calls and emails at City Hall about the excellent snow plowing performed by the staff. They maintain 17 miles of local roads in our community as well as the sidewalks. Besides snowplowing, they must maintain the streets after storms to remove any hazards. The Superintendent works closely with the City Engineer to update the Streets Condition Map, and the 5-Year Street and Alley Resurfacing Plan. This allows the Infrastructure Committee to make informed resurfacing decisions each year.

Leaf Pickup

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

Park/Public Property Maintenance

People often do not realize the magnitude of the public properties maintained by this department including 9 parks, 3 buildings, and rights-of-way. This year DPW cleared the silt from the 59th Street ditch, pictured below. This was the first time since the installation of the ditch.

PUBLIC WORKS DEPARTMENT CONTINUED...



MAJOR ACCOMPLISHMENTS

Strategic Goal #1 - High Quality Community Service Delivery

- Residents and local business owners are consistently reporting favorable experiences with members of the Public Works division in the administration of critical programs and tasks undertaken in the City. The attached chart tracks key performance measures as related to the City's above market service programs and critical tasks performed by the Public Works division.

PERFORMANCE INDICATORS	FY 15	FY 16	FY 17	PROJ FY 18
REMOVAL OF DEAD PARWAY TREES	22	25	31	20
SENIOR DRIVEWAY APRONS PLOWED	215	220	230	230
BRUSH TRUCKLOADS PICKED UP FROM RESIDENTS	112	108	114	100
TONS OF LEAVES PICKED UP FROM RESIDENTS	200	204	218	345
SNOW PLOWING TRIPS	34	22	17	7
TONS OF SALT PURCHASED	782	710	685	309
BUDGET - RESIDENTIAL 50/50 TREE PROGRAM	20,000	35,000	40,000	40,000

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

- Reduced fees for the Spring Clean Program through negotiations with current vendor and through the solicitation of competitive bids. Cut Expenses on dumping fees for leaves and brush through the selection of a new vendor.

PERFORMANCE INDICATORS	FY 15	FY 16	FY 17	FY 18
SPRING CLEAN UP COSTS	15,000	10,926	9,984	7,232
BRUSH PICK UP COSTS (VENDOR)	9,510	10,198	10,582	9,360

MAJOR ACCOMPLISHMENTS CONTINUED...

- No Workers Compensation claims in the last eight years.
- Continued with summer work program to coordinate paid time off and to reduce overtime costs.

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

- In conjunction with Department Heads, City Engineer, and Infrastructure and Water Committees, projected out and updated the five year capital plan which maintains healthy infrastructure reinvestment (see chart below for historical outlays – 5 year average outlays total \$3.1 million).

PERFORMANCE INDICATORS	FY 16	FY 17	FY 18 (1)	BUDG FY19 (1)
NET CAPITAL INVESTMENT-GOVT FUNDS	928,987	2,797,259	4,228,439	18,976,119
NET CAPITAL INVESTMENT-PROPRIETARY	1,620,657	1,892,011	311,676	1,650,000
LESS CAPITAL GRANTS	(2,979)	(283,019)	(87,790)	(85,000)
NET CAPITAL CITY INVESTMENT-TOTAL	2,549,644	4,689,270	4,540,115	20,626,119

(1) INCLUDES NEW MUNICIPAL COMPLEX PROJECT

- Established and maintained new public works equipment replacement program. Although the equipment is well maintained, the age of it makes it difficult to work on and find parts for. The equipment replacement program is designed to reduce annual maintenance costs over the long run.

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

- Established and executed thorough safety and maintenance programs to reduce or eliminate claims costs for workers compensation and liability issues. Risk management premiums and claims costs have been substantially reduced from safety and ongoing training plans (see Administrator's report for quantitative measures of risk management cost controls).

INITIATIVES/GOALS FOR FISCAL 2019

Strategic Goal #1 - High Quality Community Service Delivery

- Continue to administer the 50/50 Tree Program in conjunction with the City Clerk's Office and participating vendors. Secure or grow funding for current residential programs.

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

- Continue sidewalk square inspection and repair plan to eliminate trip hazards.
- Work with Finance Department, Community Development, City Administration, and the City Engineer on the updating and revising of the street resurfacing program and capital plan.





CITY OF COUNTRYSIDE 2019 ANNUAL BUDGET

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

ACCT NUMBER	ACCT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 FYTD	2018 FYE PROJ	2019 BUDGET
PUBLIC WORKS DEPARTMENT							
01-03-431-4210	SALARIES FULL-TIME	626,778	648,821	662,780	635,375	693,137	670,842
01-03-431-4215	SALARIES PART-TIME	26,240	22,560	30,000	23,600	23,600	28,000
01-03-431-4217	OVERTIME	29,594	27,475	38,834	38,567	42,074	36,452
01-03-431-4218	BUYBACKS & OTHER BENEFITS	9,312	10,252	59,955	46,904	50,000	11,558
01-03-431-4219	PAGER ALLOWANCE	35,244	35,534	32,850	32,952	35,947	35,100
01-03-431-4220	SOCIAL SECURITY TAX	44,323	45,343	51,114	47,274	51,571	48,795
01-03-431-4225	MEDICARE TAX	10,366	10,604	11,954	11,056	12,061	11,412
01-03-431-4230	HEALTH INSURANCE	159,933	161,853	165,276	146,722	160,061	140,159
01-03-431-4235	OTHER INSURANCE	7,881	7,457	8,647	7,571	8,260	9,217
01-03-431-4250	EMPLOYEE ASSISTANCE PROGRAM	176	176	176	176	176	176
01-03-431-4260	IMRF	99,360	105,597	110,107	104,907	114,444	103,377
01-03-431-4270	EMPLOYEE PHYSICALS	1,101	1,028	1,500	920	1,003	1,500
	RANDOM IDOT TESTING	1,000					
	SEASONAL HELP	500					
01-03-431-4290	UNIFORM ALLOWANCE	7,630	7,987	7,630	5,121	5,587	8,000
	10 EMPLOYEES WKLY RENTAL	6,100					
	BOOTS	1,400					
	SAFETY T SHIRTS	500					
01-03-431-5110	MAINTENANCE- BUILDING	53,406	48,976	47,000	42,492	46,355	50,000
	HVAC	12,000					
	ELECTRICAL MAINTENANCE	5,000					
	DUMPSTER FEES	25,000					
	FLOOR MATS	3,000					
	DOOR MAINTENANCE	3,000					
	MISC ITEMS	2,000					
01-03-431-5120	MAINTENANCE-EQUIPMENT	15,578	23,244	20,000	18,631	20,325	20,000
01-03-431-5125	MAINTENANCE-INFRASTRUCTURE	59,514	72,219	53,548	62,318	67,983	75,000
	STREET LIGHTS	20,000					
	IDOT TRAFFIC SIGNALS	9,000					
	SIDEWALK REPAIRS	1,000					
	STORM SEWERS	10,000					
	ANNUAL NPDES PERMIT FEE	1,000					
	SIDEWALK INSPECTION PROGRAM	20,000					
	MISC PROJECTS	14,000					
01-03-431-5130	MAINTENANCE-MOTOR VEHICLES	15,078	14,103	15,000	11,477	12,520	15,000
01-03-431-5500	CELLULAR/PAGERS	1,824	1,593	1,200	1,947	2,124	1,660
	DPW PAGERS	160					
	CELL PHONES	1,500					
01-03-431-5610	CONFERENCE & TRAVEL	-	-	-	-	-	-
01-03-431-5630	TRAINING & MEETINGS	-	424	500	495	495	1,000
01-03-431-5690	MEMBERSHIPS & LICENSES	244	376	1,000	50	54	1,000
	AMERICAN PUBLIC WORKS ASSOC	260					
	CDL REIMBURSEMENTS	240					
	VARIOUS	500					

THE PUBLIC WORKS DEPARTMENT IS CONTINUED ON THE FOLLOWING PAGE



CITY OF COUNTRYSIDE 2019 ANNUAL BUDGET

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

ACCT NUMBER	ACCT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 FYTD	2018 FYE PROJ	2019 BUDGET
PUBLIC WORKS DEPARTMENT CONTINUED...							
01-03-431-5890	CONTRACTUAL/CONSULTING SERV	244,264	214,390	139,650	186,249	195,000	184,650
	ELEVATOR MAINTENANCE	5,000					
	FIRE & SECURITY (INCLUDES ESDA)	9,500					
	FIRE SPRINKLERS	1,000					
	WEED CONTROL/FERTILIZER	5,000					
	CITY HALL GEN SET	1,200					
	BALLFIELD GROOMING	10,000					
	PARK LANDSCAPING	5,000					
	PARKWAY TREE REMOVAL	25,000					
	WOOD CHIP DISPOSAL	2,000					
	LEAF DISPOSAL FEES	15,000					
	PARKWAY TREE PURCHASES	25,000					
	PARKWAY TREE PRUNING	6,000					
	RADCO - 2WAY RADIO	1,750					
	RODENT PEST CONTROL	1,000					
	FIRE EXTINGUISHER MAINTENANCE	400					
	FIRST AID SUPPLIES	250					
	PARK PLUMBING/BACKFLOW	2,500					
	CLOCK TOWER MAINT	550					
	STREET PATCHING	35,000					
	CUSTODIAL SERVICE	24,000					
	C-SIDE PARK PORTA MAINT	2,000					
	SPRING CLEAN UP (ELECTRONICS ONLY)	7,500					
01-03-431-5891	50/50 TREE PROGRAM	-	-	40,000	38,490	40,000	40,000
01-03-431-6510	OFFICE SUPPLIES	1,272	1,167	1,000	668	729	1,000
01-03-431-6520	OPERATING SUPPLIES	126,328	126,065	115,400	126,593	138,102	125,400
	CUSTODIAL SUPPLIES	5,000					
	HARDWARE SUPPLIES	3,000					
	STREET LIGHT BULBS	2,500					
	MUNICIPAL BUILDING BULBS	1,000					
	STREET SIGNS/POSTS	5,000					
	BLACK DIRT	1,200					
	SALT	60,000					
	SAFETY SUPPLIES (PPE)	2,500					
	PLAYGROUND COVER	1,250					
	FLAGS	850					
	COLD PATCH	2,000					
	ACETYLENE/OXYGEN	500					
	STORM SEWER SUPPLIES	600					
	GROUNDS MAINT	40,000					
01-03-431-6530	FUEL/OIL	21,457	24,722	31,000	24,600	26,836	31,000
	DIESEL FUEL	27,500					
	GASOLINE	1,500					
	OIL	2,000					
01-03-431-6550	SAFETY EQUIPMENT	991	969	1,150	-	-	1,150
TOTAL PUBLIC WORKS DEPARTMENT		1,597,894	1,612,935	1,647,271	1,615,155	1,748,444	1,651,448



CITY OF COUNTRYSIDE 2019 ANNUAL BUDGET

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

ACCT NUMBER	ACCT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 FYTD	2018 FYE PROJ	2019 BUDGET
E.S.D.A. DEPARTMENT							
01-06-461-4215	SALARIES PART-TIME	3,810	120	-	-	-	-
01-06-461-4220	SOCIAL SECURITY TAX	378	7	-	-	-	-
01-06-461-4225	MEDICARE TAX	88	2	-	-	-	-
01-06-461-4230	HEALTH INSURANCE	-	-	-	-	-	-
01-06-461-4260	IMRF	-	-	-	-	-	-
01-06-461-4290	UNIFORM ALLOWANCE	-	-	-	-	-	-
01-06-461-5110	MAINTENANCE-BUILDING	100	-	-	-	-	-
01-06-461-5120	MAINTENANCE-EQUIPMENT	(227)	-	-	-	-	-
01-06-461-5130	MAINTENANCE-MOTOR VEHICLES	104	-	-	-	-	-
01-06-461-5500	CELLULAR/PAGERS	872	99	-	-	-	-
01-06-461-5610	CONFERENCE & TRAVEL	-	-	-	-	-	-
01-06-461-5630	TRAINING & MEETINGS	45	-	-	-	-	-
01-06-461-5700	TELEPHONE	4,480	-	-	-	-	-
	FIRE ALARM CIRCUIT (DPW 5890)	-	-	-	-	-	-
01-06-461-5890	CONTRACTUAL/CONSULTING SERV	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	251	-	-	-	-	-
01-06-461-8010	OPERATING CAPITAL	-	-	-	-	-	-
TOTAL E.S.D.A. DEPARTMENT		11,247	228	-	-	-	-

EMERGENCY TELEPHONE SYSTEM DEPARTMENT*							
01-07-426-5120	MAINTENANCE EQUIPMENT	-	-	5,000	-	-	-
01-07-426-5680	SOFTWARE MAINT/LICENSES	-	-	5,420	5,420	5,420	5,420
	REVERSE 911	5,420	-	-	-	-	-
01-07-426-5700	TELEPHONE	-	-	10,000	5,001	5,456	5,500
01-07-426-5890	CONTRACTUAL SERVICES	-	-	315,500	296,957	323,953	323,200
	WEATHERTAP	100	-	-	-	-	-
	COOK COUNTY RADIO	2,000	-	-	-	-	-
	VERIZON - AIRCARDS ONLY	2,400	-	-	-	-	-
	SWCD PER OFFICER FEE	315,200	-	-	-	-	-
	DATA LINE	3,500	-	-	-	-	-
01-07-426-8010	OPERATING CAPITAL	-	-	-	-	-	-
TOTAL EMERGENCY TELEPHONE SYSTEM DEPARTMENT		-	-	335,920	307,378	334,829	334,120

*ETSB SPECIAL REV FUND WAS DISSOLVED AS OF FYE 2017--ALL RELATED EXPENSES ARE NOW RECORDED IN THE GENERAL FUND.

TOTAL GENERAL FUND EXPENSES	10,484,350	9,970,212	10,531,169	9,465,850	10,459,455	10,212,659
TOTAL GF EXPENSES & OTHER FINANCING USES	12,038,791	12,838,738	12,524,384	10,846,885	12,452,670	13,160,276
GENERAL FUND SURPLUS/(DEFICIT)	1,363,040	193,211	-	1,108,252	598,739	-



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CITY OF COUNTRYSIDE 2019 ANNUAL BUDGET

HOTEL/MOTEL FUND

ACCT NUMBER	ACCT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 FYTD	2018 FYE PROJ	2019 BUDGET
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REVENUES:

TAXES

15-00-310-3110	HOTEL/MOTEL TAXES	363,799	365,730	374,927	320,018	349,111	356,314
TOTAL TAXES		363,799	365,730	374,927	320,018	349,111	356,314

OTHER REVENUES

15-00-380-3810	INTEREST INCOME	2,923	3,634	7,500	4,730	6,500	7,500
15-00-380-3840	FESTIVAL REVENUE	-	-	-	-	-	-
15-00-380-3850	CONCERT SPONSORSHIPS	21,275	28,500	22,000	21,685	21,685	22,000
15-00-380-3855	PARADE SPONSORSHIPS	12,295	25,435	20,000	23,060	25,000	25,000
15-00-380-3856	WINTERFEST SPONSORSHIPS	-	-	-	-	-	6,500
15-00-380-3858	OTHER EVENT SPONSORSHIPS	-	-	-	-	-	5,000
15-00-380-3860	OTHER REVENUE	-	-	-	150	163	-
15-00-380-3880	INVESTMENT GAIN (LOSS)	-	-	-	2,454	2,677	-
TOTAL OTHER REVENUES		36,493	57,569	49,500	52,079	56,025	66,000

TOTAL HOTEL/MOTEL FUND REVENUES		400,292	423,299	424,427	372,097	405,136	422,314
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EXPENDITURES:

PROFESSIONAL DEVELOPMENT

15-00-550-4215	SALARIES - PART TIME	2,284	-	-	-	-	-
15-00-550-4217	OVERTIME	14,882	15,114	15,335	16,071	16,071	16,100
	CBA CARNIVAL - PUBLIC WORKS	9,000					
	CBA CARNIVAL - POLICE DEPT	7,100					
TOTAL PROFESSIONAL DEVELOPMENT		17,166	15,114	15,335	16,071	16,071	16,100

CONTRACTUAL SERVICES

15-00-600-5890	CONTRACTUAL/CONSULTING SVCS	-	-	-	-	-	-
15-00-600-5900	ADVERTISING	31,033	47,092	50,500	27,898	30,434	44,000
	NEWSPAPER ADVERTISING	4,000					
	MISC ADVERTISING	-					
	RADIO ADVERTISING	20,000					
	CS CHAMBER ADVERTISING	20,000					
TOTAL CONTRACTUAL SERVICES		31,033	47,092	50,500	27,898	30,434	44,000

OTHER FINANCING USES

15-00-950-6520	OPERATING SUPPLIES	401	-	500	-	-	400
	MISC SIGNS - EVENTS AT PARK	400					
15-00-950-9010	FESTIVAL EXPENDITURES	9,213	6,473	6,700	8,940	8,940	7,200
	EVENT SIGNS	2,200					
	PRINTING/POSTAGE - POSTCARDS	5,000					
15-00-950-9015	EASTER EGG HUNT	552	556	565	398	434	650
	EASTER BUNNY	150					
	CANDY AND EGGS	500					
15-00-950-9020	CONCERTS IN THE PARK	25,292	32,474	30,130	30,922	30,922	31,000
15-00-950-9021	MOVIES IN THE PARK	-	-	-	-	-	-

THE HOTEL/MOTEL FUND IS CONTINUED ON THE FOLLOWING PAGE

HOTEL/MOTEL FUND CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 FYTD	2018 FYE PROJ	2019 BUDGET
OTHER FINANCING USES CONTINUED...							
15-00-950-9024	CHILDREN'S HOLIDAY PARTY	9,650	9,965	6,025	7,771	7,771	8,680
	GIFT CERTIFICATES	1,850					
	BIKE RAFFLE	350					
	RAFFLE TICKETS	80					
	STOCKINGS	2,400					
	REFRESHMENTS	325					
	SANTA	100					
	ENTERTAINERS	1,000					
	RAFFLE GIFTS	500					
	CANDY FOR STOCKINGS	2,075					
15-00-950-9030	PARADE EXPENSES	12,308	26,237	25,000	25,707	25,707	25,000
	ADVERTISING	3,000					
	MISCELLANEOUS EXPENSE	2,000					
	DONATION	20,000					
15-00-950-9040	WINTERFEST EXPENSES	-	-	-	-	-	11,084
	ENTERTAINMENT	3,500					
	LUNCHEON	7,000					
	SUPPLIES/PRINT/MISC	584					
15-00-950-9045	OTHER EVENT EXPENSES	-	-	-	-	-	1,500
	TENT RENTAL	500					
	ENTERTAINMENT	1,000					
15-00-950-9055	TAX SHARING	-	-	-	-	-	-
15-00-950-9099	OTHER COMMUNITY RELATIONS	53,495	47,259	63,000	54,352	59,293	51,700
	HOLIDAY DECORATIONS	10,000					
	MISC PROGRAMS	2,500					
	BANNERS	8,000					
	CARVIAL SPONSORSHIP	25,000					
	FIREWORKS	4,200					
	I&M CANAL ANNUAL DONATION	1,500					
	I&M CANAL RENDEZOUS EVENT	500					
15-00-950-9595	OPERATING TRANSFER OUT	-	614,970	-	-	-	225,000
TOTAL OTHER FINANCING USES		110,912	737,934	131,920	128,090	133,067	362,214
TOTAL FUND EXPENDITURES		159,111	800,140	197,755	172,059	179,572	422,314
NET CHANGE IN FUND BALANCE		241,181	(376,840)	226,672	200,038	225,564	-





CITY OF COUNTRYSIDE 2019 ANNUAL BUDGET

COMMERCIAL TIF FUND

ACCT NUMBER	ACCT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 FYTD	2018 FYE PROJ	2019 BUDGET
REVENUES:							
TAXES							
22-00-330-3303	INCREMENTAL PROPERTY TAX	73,710	289,381	215,000	317,443	317,443	358,760
TOTAL TAXES		73,710	289,381	215,000	317,443	317,443	358,760
OTHER REVENUES							
22-00-380-3810	INTEREST INCOME	297	165	-	83	90	-
22-00-380-3850	MISC INCOME	3,931	-	-	-	-	-
TOTAL OTHER REVENUES		4,228	165	-	83	90	-
TOTAL FUND REVENUES		77,938	289,546	215,000	317,526	317,533	358,760
EXPENDITURES:							
PROFESSIONAL & TECHNICAL SERVICES							
22-00-530-5320	ENGINEERING	3,904	-	-	-	-	-
22-00-530-5330	LEGAL	24,383	15,979	15,000	2,738	2,987	15,000
22-00-530-5730	UTILITIES	8,825	-	-	-	-	-
22-00-530-5890	CONTRACTUAL/CONSULTING	7,171	-	-	500	545	-
22-00-530-6525	OPERATING SUPPLIES	-	-	-	-	-	-
22-00-530-9055	REIMBURSEMENT AGREEMENT	-	-	-	22,616	22,616	3,274
22-00-530-9525	CLOSING COSTS	-	-	-	552	602	-
22-00-530-9550	DEBT PRINCIPAL PAYMENTS	997,966	734,757	-	-	-	-
22-00-530-9565	INTERFUND INTEREST PAYMENTS	214,269	267,182	200,000	216,747	334,090	340,486
22-00-530-9560	DEBT INTEREST PAYMENTS	39,506	16,689	-	-	-	-
TOTAL PROFESSIONAL & TECHNICAL SERVICES		1,296,025	1,034,607	215,000	243,153	360,840	358,760
CAPITAL							
22-00-800-8100	UTILITY RELOCATION	52,825	-	-	-	-	-
22-00-800-8900	OTHER CAPITAL EXPENDITURES	9,660	-	-	-	-	-
TOTAL CAPITAL EXPENDITURES		62,485	-	-	-	-	-
TOTAL FUND EXPENDITURES		1,358,509	1,034,607	215,000	243,153	360,840	358,760
NET CHANGE IN FUND BALANCE		(1,280,571)	(745,061)	-	74,373	(43,307)	-





CITY OF COUNTRYSIDE 2019 ANNUAL BUDGET

CAPITAL PROJECT FUND

ACCT NUMBER	ACCT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 FYTD	2018 FYE PROJ	2019 BUDGET
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REVENUES:

BOND PROCEEDS

24-00-310-3610	BOND PROCEEDS	-	-	-	10,000,000	10,000,000	10,000,000
TOTAL BOND PROCEEDS		-	-	-	10,000,000	10,000,000	10,000,000

OTHER REVENUES

24-00-380-3810	INTEREST INCOME	-	-	-	26,453	28,858	185,000
24-00-380-3853	GRANT REVENUE	86,971	-	189,000	114,652	125,075	384,000
	ITEP-BIKEPATH-CONSTRUCTION ENG		84,000				
	ICECF - NET ZERO GRANT		300,000				
TOTAL OTHER REVENUES		86,971	-	189,000	141,105	153,933	569,000

OTHER FINANCING SOURCES

24-00-395-3999	OPERATING TRANSFER IN	173,034	2,445,796	612,180	-	612,180	1,168,383
	FROM THE GENERAL FUND		1,168,383				
TOTAL OTHER FINANCING SOURCES		173,034	2,445,796	612,180	-	612,180	1,168,383

TOTAL FUND REVENUES		260,004	2,445,796	801,180	10,141,105	10,766,113	11,737,383
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EXPENDITURES:

FINANCE DEPARTMENT (CITY HALL PROJECT)

24-01-413-5320	ENGINEERING FEES	-	18,768	-	23,254	25,368	-
24-01-413-5321	ARCHITECT FEES	-	106,651	-	809,620	873,191	206,858
24-01-413-5322	CONSTRUCTION MANAGEMENT	-	-	-	182,228	322,915	1,010,173
24-01-413-5323	GENERAL REQUIREMENTS	-	-	-	24,082	28,135	385,047
24-01-413-5324	ENVIRONMENTAL SERVICES	-	-	-	528,635	550,000	-
24-01-413-5890	CONTRACTUAL/CONSULTING	-	47,418	-	216,100	374,389	173,131
24-01-413-8001	GRADING/EARTHWORK	-	-	-	83,500	148,597	289,903
24-01-413-8002	BUILDING CONSTRUCTION (GMP)	-	-	-	-	-	14,151,900
24-01-413-8010	EQUIPMENT	-	-	-	8,150	8,150	-
24-01-413-8015	FURNITURE/FIXTURES	-	-	-	-	-	400,000
24-01-413-8100	UTILITY RELOCATION	-	-	-	116,095	327,356	599,699
24-01-413-8200	PROPERTY ACQUISITION	-	1,646,726	-	(17,498)	(20,998)	-
24-01-413-9530	BOND DISCOUNT	-	-	-	275,000	275,000	225,000
24-01-413-9540	ISSUANCE COSTS	-	-	-	143,983	143,983	80,000
TOTAL FINANCE DEPARTMENT (CITY HALL PROJECT)		-	1,819,562	-	2,393,149	3,056,086	17,521,711

GENERAL ADMINISTRATION

24-01-416-5320	ENGINEERING FEES	112,740	142,433	548,563	118,325	141,991	105,000
	BIKEPATH CONST ENG - GRANT		84,000				
	BIKEPATH CONST ENG - LOCAL		21,000				
24-01-416-8012	MOTOR VEHICLES	-	-	35,000	22,403	26,883	-
24-01-416-8015	FURNITURE & FIXTURES	-	-	20,700	13,820	16,584	-
24-01-416-8020	INFRASTRUCTURE IMPROVEMENTS	-	4,590	-	95,676	114,812	262,675
	STRTScape CONST (25%) - LOCAL		89,425				
	BIKEPATH CONST (100%) - LOCAL		173,250				
TOTAL GENERAL ADMINISTRATION		112,740	147,023	604,263	250,224	300,270	367,675

THE CAPITAL PROJECT FUND IS CONTINUED ON THE FOLLOWING PAGE

CAPITAL PROJECT FUND CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 FYTD	2018 FYE PROJ	2019 BUDGET
INFORMATION TECHNOLOGY							
24-01-418-8010	EQUIPMENT	7,998	-	-	-	-	125,000
	ERP SOFTWARE REPLACEMENT	125,000					
TOTAL INFORMATION TECHNOLOGY		7,998	-	-	-	-	125,000
POLICE DEPARTMENT							
24-02-421-8010	EQUIPMENT	-	-	52,000	54,583	54,583	276,025
	INTEROP RADIO UPGRADE	38,000					
	IDEAL PARK CAMERAS	12,000					
	COUNTRYSIDE PARK CAMERAS	24,000					
	MONOPOLE CONSTRUCTION	202,025					
TOTAL POLICE DEPARTMENT		-	-	52,000	54,583	54,583	276,025
PUBLIC WORKS DEPARTMENT							
24-03-431-5320	ENGINEERING FEES	-	-	-	-	-	-
24-03-431-8000	BUILDING IMPROVEMENTS	22,204	-	-	-	-	-
24-03-431-8010	EQUIPMENT	-	-	-	-	-	40,000
	CHIPPER REPLACEMENT	40,000					
24-03-431-8015	FURNITURE & FIXTURES	28,705	-	-	-	-	-
24-03-431-8018	MOTOR VEHICLES	-	83,379	-	-	-	140,000
	NEW DUMP/SALT SPREADER	-					
24-03-431-8020	INFRASTRUCTURE IMPROVEMENTS	436,700	478,774	144,917	108,732	116,438	505,708
	ROSEMARY RESURFACING	37,375					
	ASHLAND RESURFACING	130,000					
	MADISON RESURFACING	111,667					
	FRANCIS RESURFACING	70,000					
	LORRAINE RESURFACING	46,667					
	2018 DRAINAGE IMP - ROSE AV	70,000					
	COUNTRYSIDE PARK COURTS	40,000					
TOTAL PUBLIC WORKS DEPARTMENT		487,610	562,153	144,917	108,732	116,438	685,708
TOTAL FUND EXPENDITURES		608,347	2,528,737	801,180	2,806,688	3,527,377	18,976,119
NET CHANGE IN FUND BALANCE		(348,343)	(82,941)	-	7,334,417	7,238,736	(7,238,736)





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EMERGENCY TELEPHONE SYSTEM FUND (E-911 FUND)

ACCT NUMBER	ACCT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 FYTD	2018 FYE PROJ	2019 BUDGET
REVENUES:							
CHARGES FOR SERVICES							
11-00-360-3610	SURCHARGE	98,426	19,499	-	-	-	-
TOTAL CHARGES FOR SERVICES		98,426	19,499	-	-	-	-
OTHER REVENUES							
11-00-380-3810	INTEREST INCOME	172	14	-	-	-	-
11-00-395-3999	OPERATING TRANSFER IN	-	129,196	-	-	-	-
TOTAL OTHER REVENUES		172	129,210	-	-	-	-
TOTAL EMERGENCY TELEPHONE SYSTEM REVENUES		98,597	148,709	-	-	-	-
EXPENDITURES:							
EMERGENCY TELEPHONE SYSTEM							
11-02-426-5120	MAINTENANCE EQUIPMENT	1,116	315	-	-	-	-
	MAINTENANCE EQUIP	-	-	-	-	-	-
11-02-426-5680	SOFTWARE MAINT/LICENSES	5,420	5,420	-	-	-	-
	REVERSE 911	-	-	-	-	-	-
11-02-426-5700	TELEPHONE	12,785	6,471	-	-	-	-
11-02-426-5890	CONTRACTUAL SERVICES	314,373	302,913	-	-	-	-
	WEATHERTAP	-	-	-	-	-	-
	COOK COUNTY RADIO	-	-	-	-	-	-
	VERIZON - AIRCARDS ONLY	-	-	-	-	-	-
	SWCD PER OFFICER FEE	-	-	-	-	-	-
	DATA LINE	-	-	-	-	-	-
11-02-426-8010	OPERATING CAPITAL	681	-	-	-	-	-
TOTAL EMERGENCY TELEPHONE SYSTEM		334,375	315,119	-	-	-	-
TOTAL EMERGENCY TELEPHONE SYSTEM EXPENDITURES		334,375	315,119	-	-	-	-
NET CHANGE IN FUND BALANCE		(235,778)	(166,411)	-	-	-	-

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



MOTOR FUEL TAX FUND (MFT FUND)

ACCT NUMBER	ACCT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 FYTD	2018 FYE PROJ	2019 BUDGET
REVENUES:							
INTERGOVERNMENTAL REVENUES							
12-00-330-3360	MOTOR FUEL TAX ALLOTMENT	150,788	149,418	152,796	138,475	151,796	151,796
	PER CAPITA ESTIMATE - 25.90						
TOTAL INTERGOVERNMENTAL REVENUES		150,788	149,418	152,796	138,475	151,796	151,796
OTHER REVENUES							
12-00-380-3810	INTEREST INCOME	207	51	-	68	74	-
TOTAL OTHER REVENUES		207	51	-	68	74	-
TOTAL MOTOR FUEL TAX FUND REVENUES		150,994	149,468	152,796	138,543	151,870	151,796
EXPENDITURES:							
CAPITAL							
12-00-800-8020	INFRASTRUCTURE IMPROVEMENTS	333,552	-	561,439	515,495	515,495	-
	ASPHALT ALLEY RESURFACING	-					
	CONCRETE ALLEY RESURFACING	-					
	CATHERNINE A V RESURFACING	-					
	67TH STREET RESURFACING	-					
TOTAL CAPITAL		333,552	-	561,439	515,495	515,495	-
OTHER FINANCING SOURCES							
12-00-950-9595	OPERATING TRANSFER IN	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES		-	-	-	-	-	-
TOTAL MOTOR FUEL TAX FUND EXPENDITURES		333,552	-	561,439	515,495	515,495	-
NET CHANGE IN FUND BALANCE		(182,558)	149,468	(408,643)	(376,952)	(363,625)	151,796





CITY OF COUNTRYSIDE 2019 ANNUAL BUDGET

DRUG FORFEITURE FUND

ACCT NUMBER	ACCT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 FYTD	2018 FYE PROJ	2019 BUDGET
REVENUES:							
REVENUE - FEDERAL DRUG							
31-00-381-3810	INTEREST INCOME	8	7	-	-	-	-
31-00-381-3820	FEDERAL PAYMENTS	11,394	-	10,000	8,167	8,910	10,000
31-00-381-3830	SALE OF FIXED ASSETS	15,300	-	-	-	-	-
31-00-381-3850	MISC REVENUE	995	197	200	206	225	200
TOTAL REVENUE - FEDERAL DRUG		27,697	204	10,200	8,373	9,135	10,200
REVENUE - STATE LAUNDERING							
31-00-384-3810	INTEREST INCOME	390	182	350	1	2	350
31-00-384-3821	STATE LAUNDERING PMTS	88,514	1,212	65,000	3,676	4,010	65,000
31-00-384-3830	SALE OF FIXED ASSETS	-	8,750	-	-	-	-
TOTAL REVENUE - STATE LAUNDERING		88,904	10,145	65,350	3,677	4,012	65,350
REVENUE - STATE CANNABIS							
31-00-385-3810	INTEREST INCOME	204	142	200	69	75	200
31-00-385-3821	STATE CANNABIS PMTS	2,568	31,600	25,500	9,545	10,413	25,500
31-00-385-3830	SALE OF FIXED ASSETS	1,500	-	-	-	-	-
31-00-385-3850	MISC REVENUE	597	118	150	123	135	150
TOTAL REVENUE - STATE CANNABIS		4,870	31,860	25,850	9,737	10,623	25,850
TOTAL FUND REVENUES		121,470	42,209	101,400	21,787	23,770	101,400
EXPENDITURES:							
FEDERAL DRUG FORFEITURE							
31-01-421-4217	OVERTIME	-	-	-	-	-	-
31-01-421-4290	UNIFORM ALLOWANCE	-	-	-	-	-	-
31-01-421-5120	MAINTENANCE EQUIPMENT	97	3,983	-	-	-	-
31-01-421-5610	CONFERENCE & TRAVEL	-	1,450	-	-	-	-
31-01-421-5630	TRAINING	5,488	(978)	-	-	-	-
31-01-421-6520	OPERATING SUPPLIES	6,711	1,240	-	-	-	-
31-01-421-8010	OPERATING CAPITAL	-	-	-	-	-	-
31-01-421-9099	MISC DRUG EXPENDITURE	-	-	-	-	-	-
31-01-421-9595	OPERATING TRANSFER OUT	-	55,000	-	-	-	-
31-01-422-9595	OPERATING TRANSFER OUT	-	21,000	-	-	-	-
TOTAL FEDERAL DRUG FORFEITURE		12,296	81,695	-	-	-	-
STATE MONEY LAUNDERING							
31-01-424-4217	OVERTIME	-	-	-	-	-	-
31-01-424-4290	UNIFORM ALLOWANCE	-	2,779	-	-	-	-
31-01-424-5120	MAINTENANCE EQUIPMENT	-	1,020	-	-	-	-
31-01-424-5610	CONFERENCE & TRAVEL	585	195	-	-	-	-
31-01-424-5630	TRAINING	3,371	1,293	-	-	-	-
31-01-424-6520	OPERATING SUPPLIES	4,842	3,194	-	-	-	-
31-01-424-8010	OPERATING CAPITAL	114,393	37,812	-	-	-	-
31-01-424-9099	CRIME PREVENTION PROGRAMS	2,754	1,953	2,000	767	837	2,000
31-01-424-9595	OPERATING TRANSFER OUT	-	247,000	-	-	-	-
TOTAL STATE MONEY LAUNDERING		125,944	295,245	2,000	767	837	2,000

DRUG FORFEITURE FUND CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 FYTD	2018 FYE PROJ	2019 BUDGET
STATE CANNABIS							
31-01-425-4217	OVERTIME	-	-	-	-	-	-
31-01-425-4290	UNIFORM ALLOWANCE	-	-	-	-	-	-
31-01-425-5120	MAINTENANCE EQUIPMENT	-	-	-	-	-	-
31-01-425-5610	CONFERENCE & TRAVEL	-	-	-	-	-	-
31-01-425-5630	TRAINING	525	-	-	-	-	-
31-01-425-6520	OPERATING SUPPLIES	580	2,669	5,000	2,915	3,180	5,000
	DRUG ENFORCEMENT EQUIPMENT	4,000					
	DRUG PURCHASE EXPENSE	1,000					
31-01-425-8010	OPERATING CAPITAL	-	35,097	-	-	-	-
	IN-CAR CAMERA REPLACEMENT						
	NEW SQUAD CAR						
31-01-425-9099	MISC DRUG EXPENDITURE	572	-	-	-	-	-
31-01-425-9595	OPERATING TRANSFER OUT	-	62,000	-	-	-	-
TOTAL STATE CANNABIS		1,677	99,766	5,000	2,915	3,180	5,000
TOTAL FUND EXPENDITURES		139,917	476,706	7,000	3,682	4,017	7,000
NET CHANGE IN FUND BALANCE		(18,446)	(434,497)	94,400	18,105	19,753	94,400



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.

DESCRIPTION	2017	2016
# Watermain breaks	8	13
# J.U.L.I.E. locates	1,559	1,089
# Service requests	123	104
Hydrants Replaced	2	3
Valves Replaced	2	1
Meters Replaced	30	12
MXUs Replaced	28	11

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. 1,559 requests were received in 2017, up 1,089 or 30% from 2016 as result of various water main and other private projects completed in 2017. 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 123 service requests, up from 104 in 2016, ranging from frozen pipes and leaks to water usage and billing complaints.

WATER AND SEWER FUND DEPARTMENTAL INFORMATION CONTINUED...

MAJOR ACCOMPLISHMENTS

Strategic Goal #1 - High Quality Community Service Delivery

- Completed 1,089 J.U.L.I.E locates, efficiently, which minimized the impact on project and construction schedules.
- Experienced 8 water main breaks, which were swiftly repaired at a well-managed inconvenience level to residential and commercial accounts. Also added two sampling stations to the system, which will assist in getting more representative samples in these areas.

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

- Replaced the Constance Lane water main which was originally constructed in 1965. Coordinated a street resurfacing project on this asset as well to reduce mobilization costs.
- 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.
- 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
- The City replaced the department's 2006 E150 van with a 2018 Ford Transit van which is equipped with emergency lighting for safer repair work on the community's roads.

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

- The Water Division shall maintain a water loss (accountability measure) of less than 6%. Historically low and improving accountability measures save the fund significant money from water loss controls. Strong accountability measures are also achieved from effective billing administration and commitment to annual maintenance and capital replacement plans.

PERFORMANCE INDICATORS	FY 15	FY 16	FY 17	FY 18
WATER ACCOUNTABILITY RATIOS	92.00%	95.20%	95.41%	95.69%
SAVINGS/(LOSS) FROM CHANGE IN RATIO	(79,775)	85,093	5,582	7,446

INITIATIVES/GOALS FOR FISCAL 2019

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

- Contract fire hydrant inspection maintenance program and implement exercising program on residential buffalo boxes to mitigate water loss issues. Perform water tower inspection including electric conductivity testing and inspection of interior material surfaces.

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

- Maintain accountability ratios at 95%. Improve accountability through incremental meter testing and sampling of unread accounts and exception reports. Increase training in water billing software to improve accuracy of billing registers.



CITY OF COUNTRYSIDE 2019 ANNUAL BUDGET

WATER FUND

ACCT NUMBER	ACCT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 FYTD	2018 FYE PROJ	2019 BUDGET
REVENUES							
CHARGES FOR SERVICES							
51-00-360-3610	WATER CHARGES	4,458,076	4,477,330	4,617,474	4,110,704	4,469,383	4,559,444
51-00-360-3615	LATE PENALTIES	7,411	6,509	5,500	6,687	6,264	6,250
51-00-360-3620	INSPECTION FEES	475	525	750	1,800	2,000	1,000
51-00-360-3660	CONNECTION FEES	6,111	3,600	5,000	17,724	20,000	6,500
51-00-360-3665	DISCONNECTION FEES	-	-	-	-	-	-
51-00-360-3670	SALE OF METERS	9,687	2,251	5,000	14,438	18,000	5,000
51-00-360-3680	METER RENTAL CHARGES	111	-	-	350	350	100
TOTAL CHARGES FOR SERVICES		4,481,871	4,490,214	4,633,724	4,151,703	4,515,997	4,578,294
OTHER REVENUES							
51-00-380-3810	INTEREST INCOME	8,855	13,252	22,500	13,844	15,103	22,255
51-00-380-3880	INVESTMENT GAIN (LOSS)	-	-	-	2,635	2,874	-
51-00-380-3899	WATER TOWER RENTAL	112,484	115,859	119,463	82,728	82,728	85,209
VERIZON	44,352						
T-MOBILE	40,857						
TOTAL OTHER REVENUES		121,339	129,111	141,963	99,207	100,705	107,464
TOTAL FUND REVENUES		4,603,210	4,619,325	4,775,687	4,250,910	4,616,702	4,685,758

EXPENSES:

OPERATIONS

51-07-471-4210	SALARIES FULL-TIME	235,117	234,750	245,587	223,937	244,295	249,482
51-07-471-4215	SALARIES PART-TIME	-	5,304	7,410	7,386	8,057	7,904
51-07-471-4217	OVERTIME	19,897	23,198	24,486	16,054	19,142	25,128
51-07-471-4218	BUYBACKS & OTHER BENEFITS	6,811	10,681	8,337	7,093	7,093	7,964
51-07-471-4219	PAGER ALLOWANCE	6,738	6,708	6,745	6,216	6,781	6,745
51-07-471-4220	SOCIAL SECURITY TAX	16,354	16,673	18,139	15,615	17,034	18,428
51-07-471-4225	MEDICARE TAX	3,825	3,899	4,242	3,651	3,983	4,310
51-07-471-4230	HEALTH INSURANCE	59,380	54,960	60,034	54,893	59,883	57,852
51-07-471-4235	OTHER INSURANCE	2,961	2,339	3,084	2,545	2,776	3,265
51-07-471-4240	UNEMPLOYMENT	-	-	-	-	-	-
51-07-471-4250	EMPLOYEE ASSISTANCE PROGRAM	35	35	-	35	38	-
51-07-471-4260	IMRF	38,504	39,305	39,523	34,925	38,100	39,363
51-07-471-4262	IMRF PENSION EXPENSE	(609)	(18,671)	-	-	-	-
51-07-471-4270	EMPLOYEE PHYSICALS	-	-	-	-	-	-
51-07-471-4280	GIFT CERTIFICATES	-	-	-	-	-	-
51-07-471-4290	UNIFORM ALLOWANCE	1,864	2,142	1,850	1,750	1,909	1,850
51-07-471-5110	MAINTENANCE-BUILDING	9,693	14,927	16,705	2,681	2,925	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 2019 ANNUAL BUDGET

WATER FUND CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 FYTD	2018 FYE PROJ	2019 BUDGET
OPERATIONS CONTINUED...							
51-07-471-5120	MAINTENANCE-EQUIPMENT	8,205	12,625	20,000	6,872	7,496	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	389	1,627	2,000	139	152	2,000
	UNIT # 198	2,000					
51-07-471-5140	MAINTENANCE-INFRASTRUCTURE	91,513	156,871	157,697	88,349	96,381	157,000
	REPAIR OF MAIN BREAKS	121,000					
	HYDRANT REPLACEMENT	10,000					
	VALVE REPLACEMENT	11,000					
	STREET REPAIR - MAIN BREAKS	15,000					
51-07-471-5310	AUDITING	2,801	2,225	2,680	2,270	2,270	2,760
	10% OF AUDIT FEE	2,760					
51-07-471-5320	ENGINEERING	2,291	7,326	10,000	3,902	4,256	7,500
51-07-471-5330	LEGAL	-	-	2,000	-	-	-
51-07-471-5500	CELLULAR/PAGERS	1,560	1,458	2,200	1,435	1,565	1,700
51-07-471-5610	CONFERENCE & TRAVEL	-	156	-	-	-	500
51-07-471-5630	TRAINING & MEETINGS	83	32	1,100	785	856	1,150
51-07-471-5650	SUBSCRIPTIONS	-	-	-	-	-	-
51-07-471-5680	SOFTWARE MAINT/LICENSE	4,821	3,284	4,500	3,840	4,189	7,000
	METER READING SOFTWARE	5,000					
	MSI LICENSE - UB MODULE	2,000					
51-07-471-5690	MEMBERSHIPS & LICENSES	420	420	658	430	469	658
	AMERICAN WATER WORKS ASSOC	478					
	SOUTH SUBURBAN	180					
51-07-471-5700	TELEPHONE	1,868	1,230	1,200	1,073	1,171	1,200
51-07-471-5710	POSTAGE	6,643	5,335	6,500	4,890	5,500	5,500
51-07-471-5720	NATURAL GAS	3,612	4,208	6,000	3,525	3,845	4,500
51-07-471-5730	ELECTRICITY	57,126	67,323	50,000	48,762	53,195	50,000
51-07-471-5740	WATER	39	-	150	-	-	150
51-07-471-5810	LEGAL NOTICES/PUBLICATIONS	2,352	792	2,500	21	23	2,500
51-07-471-5820	RISK MANAGEMENT	32,735	26,073	38,098	22,055	22,055	32,055
	IRMA PREMIUM (15% OF PREMIUM)	22,055					
	IRMA CLAIM DEDUCTIBLES	10,000					
51-07-471-5840	WATER PURCHASE	2,775,664	2,764,837	2,859,610	2,330,796	2,764,860	2,815,401
51-07-471-5850	WATER DEPOSIT REFUND	-	-	-	-	-	-
51-07-471-5890	CONTRACTUAL/CONSULTING SERV	37,130	17,117	74,400	7,749	8,453	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	2,560	3,159	3,000	1,810	1,974	3,000
51-07-471-6516	CREDIT CARD PROCESSING FEES	25,648	29,047	33,500	10,873	11,862	17,500



CITY OF COUNTRYSIDE 2019 ANNUAL BUDGET

WATER FUND CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 FYTD	2018 FYE PROJ	2019 BUDGET
OPERATIONS CONTINUED...							
51-07-471-6520	OPERATING SUPPLIES	14,706	18,037	20,470	9,709	10,592	20,470
	SODIUM HYPOCHLORITE	10,000					
	PAINT AND MARKING SUPPLIES	2,300					
	CLEANING SUPPLIES	550					
	REPAIR CLAMPS	4,000					
	EMPLOYEE SAFETY ITEMS	1,100					
	HARDWARE SUPPLIES	1,320					
	TESTING SUPPLIES	1,200					
51-07-471-6530	FUEL/OIL	2,444	2,295	3,300	1,984	2,165	2,500
51-07-471-8010	OPERATING CAPITAL	19,500	14,399	49,500	43,755	47,733	17,500
	OTHER METER REPLACEMENTS	17,500					
51-07-471-8020	INFRASTRUCTURE IMPROVEMENTS	59,270	-	365,000	265,425	289,555	1,650,000
	MAIN-JOLIET(BRAINARD-LA GRANGE)	1,650,000					
TOTAL OPERATING COSTS EXC DEPRECIATION		3,553,947	3,536,125	4,152,205	3,237,230	3,752,633	5,335,940
DEPRECIATION & AMORTIZATION							
51-00-700-1715	LAND IMPROV DEPREC	17,393	17,393	-	-	-	-
51-00-700-1720	BUILDING DEPRECIATION	4,020	4,020	-	-	-	-
51-00-700-1725	BUILDING IMPROV DEPREC	37,385	37,385	-	-	-	-
51-00-700-1740	EQUIPMENT DEPRECIATION	98,583	49,809	-	-	-	-
51-00-700-1780	INFRASTRUCTURE DEPREC	529,757	474,816	-	-	-	-
51-00-700-1710	AMORTIZATION EXPENSE	2,125	2,125	-	-	-	-
51-07-471-9561	REFUNDING LOSS AMORTIZATION	9,252	9,252	-	-	-	-
TOTAL DEPRECIATION/AMORTIZATION EXPENSE		698,516	594,801	-	-	-	-
DEBT SERVICE							
51-07-471-9550	PRINCIPAL - BONDS	-	-	285,000	285,000	285,000	300,000
51-07-471-9560	INTEREST-BONDS	89,483	83,942	80,675	80,675	80,675	73,550
TOTAL DEBT SERVICE EXPENSES		89,483	83,942	365,675	365,675	365,675	373,550
OTHER FINANCING SOURCES							
51-07-471-9595	OPERATING TRANSFER OUT	-	85,000	-	-	-	-
TOTAL DEBT SERVICE EXPENSES		-	85,000	-	-	-	-
TOTAL WATER FUND EXPENSES		4,341,946	4,299,868	4,517,880	3,602,905	4,118,308	5,709,490
NET CHANGE IN FUND BALANCE		261,264	319,457	257,807	648,005	498,394	(1,023,732)





CITY OF COUNTRYSIDE 2019 ANNUAL BUDGET

SEWER MAINTENANCE FUND

ACCT NUMBER	ACCT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 FYTD	2018 FYE PROJ	2019 BUDGET
REVENUES:							
CHARGES FOR SERVICES							
52-00-360-3610	SEWER CHARGES	25,278	25,302	25,250	23,236	25,250	25,250
52-00-360-3615	LATE PENALTIES	110	112	100	80	100	100
TOTAL CHARGES FOR SERVICES		25,388	25,414	25,350	23,316	25,350	25,350
OTHER REVENUES							
52-00-380-3810	INTEREST INCOME	25	9	-	9	10	-
TOTAL OTHER REVENUES		25	9	-	9	10	-
TOTAL FUND REVENUES		25,413	25,423	25,350	23,325	25,360	25,350
EXPENSES:							
SEWER OPERATIONS							
52-07-472-4210	SALARIES FULL-TIME	10,410	10,853	11,187	10,160	11,083	11,611
52-07-472-4217	OVERTIME	-	224	-	987	1,077	500
52-07-472-4219	PAGER ALLOWANCE	-	-	-	-	-	-
52-07-472-4220	SOCIAL SECURITY	628	667	694	667	728	720
52-07-472-4225	MEDICARE TAX	147	156	162	155	170	168
52-07-472-4230	HEALTH INSURANCE	2,211	2,257	2,712	2,289	2,497	2,738
52-07-472-4235	OTHER INSURANCE	-	-	-	-	-	-
52-07-472-4260	IMRF	1,458	1,601	1,551	1,534	1,674	1,581
52-07-472-4262	IMRF PENSION EXPENSE	302	143	-	-	-	-
52-07-472-5120	MAINTENANCE-EQUIPMENT	4,080	-	7,704	6,403	6,985	7,000
52-07-472-5310	AUDITING	1,500	1,112	1,340	1,135	1,238	1,380
5% OF ANNUAL AUDIT FEE	1,340						
52-07-472-5320	ENGINEERING	-	-	-	-	-	-
52-07-472-5890	REGULAR CONTRACTUAL SERVICES	-	-	-	-	-	-
52-07-472-6310	AUDITING	-	-	-	-	-	-
52-07-472-8010	OPERATING CAPITAL	-	-	-	-	-	-
52-07-472-8020	INFRASTRUCTURE IMPROVEMENTS	-	-	-	9,766	10,654	30,000
LINING-PLEASANTDALE CT	5,000						
SMOKE TESTING WARD 2	25,000						
TOTAL SEWER OPERATIONS		20,736	17,013	25,350	33,096	36,106	55,698
DEPRECIATION							
52-00-700-1780	INFRASTRUCTURE DEPRECIATION	68,616	68,616	-	-	-	-
TOTAL DEPRECIATION		68,616	68,616	-	-	-	-
TOTAL FUND EXPENSES		89,353	85,630	25,350	33,096	36,106	55,698
NET CHANGE IN FUND BALANCE		(63,940)	(60,207)	-	(9,771)	(10,746)	(30,348)



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, 22 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, maintains the weekly schedule, coordinates all golf outings, maintains the website, coordinates marketing and promotions with the General Manager, and oversees all of the golf leagues.



FLAGG CREEK GOLF COURSE FUND DEPARTMENTAL INFORMATION CONTINUED...

MAJOR ACCOMPLISHMENTS

Strategic Goal #1 - High Quality Community Service Delivery

- After several years of outsourcing, brought the concessions operations back in-house to enhance the customer experience. Outsourced vendors could not maintain consistent and acceptable hours of operations to meet the needs of the patrons.
- City staff consistently receives very strong levels of feedback indicating the course is well maintained and plays very well.

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

- Made several policy/procedural changes in the functional areas of cash closing, inventory, and pre-employment screening.

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

- City management has effectively balanced annual infrastructure/capital investment with profit sharing distributions to stakeholder governments.

PERFORMANCE INDICATORS	FY 15	FY 16	FY 17	FY 18
CAPITAL OUTLAYS	83,643	131,417	91,210	10,000
PROFIT SHARING DISTRIBUTIONS	187,657	-	9,453	144,432

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

- Renegotiated contract with local Golf Pro, Ken Malnar to promote more equitable revenue sharing for the Golf Course.

PERFORMANCE INDICATORS	FY 16	FY17	BUDG FY 18	PROJ FY 18	BUDG FY 19
GOLF PRO RENTAL PAYMENTS	7,500	16,000	15,000	18,450	18,000

- Continue to see growth in new ancillary revenue streams to offset greens fee declines.

PERFORMANCE INDICATORS	FY 16	FY17	BUDG FY 18	PROJ FY 18	BUDG FY 19
HOLE IN ONE REVENUES	-	7,070	8,000	20,455	20,500
GAMING REVENUES	870	12,560	12,500	13,817	14,000

- Reduced personnel and overtime costs in the maintenance department through implementation of operational efficiency measures.

PERFORMANCE INDICATORS	FY 16	FY17	BUDG FY 18	PROJ FY 18	BUDG FY 19
SALARIES - FULL TIME	88,996	92,728	97,408	92,506	71,420
SALARIES - SEASONAL	48,837	49,059	50,000	44,633	63,720
OVERTIME	7,518	7,030	1,995	2,458	1,950
TOTAL SALARIES/OVERTIME	145,351	148,817	149,403	139,597	137,090

FLAGG CREEK GOLF COURSE FUND DEPARTMENTAL INFORMATION CONTINUED...

INITIATIVES/GOALS FOR FISCAL 2019

Strategic Goal #1 - High Quality Community Service Delivery

- Continue to monitor concession hours of operations and menu mix to produce operational efficiencies and high levels of customer satisfaction.

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

- Continue increasing internal controls and procedures including increased frequency of physical inventories.
- Implement and monitor cost control measures to hedge cyclical revenue declines or poor performance from weather conditions.

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

- Continue to monitor in-house concession operations as the right alternative to outsourcing based on prior service issues.
- Continue monitoring personnel costs relative to course revenue volume. Make adjustments and reduce hours as appropriate.
- Maintain balance in capital investments and profit sharing distributions to member governments.





CITY OF COUNTRYSIDE 2019 ANNUAL BUDGET

FLAGG CREEK GOLF COURSE FUND

ACCT NUMBER	ACCT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 FYTD	2018 FYE PROJ	2019 BUDGET
REVENUES:							
CHARGES FOR SERVICES							
53-00-360-3000	RESIDENT WEEKEND	17,810	21,412	20,000	15,740	18,262	18,250
53-00-360-3005	NONRESIDENT WEEKEND	198,330	191,754	195,000	167,555	186,197	187,000
53-00-360-3010	RESIDENT WEEKDAYS	29,127	23,592	25,000	33,533	38,001	38,000
53-00-360-3015	NONRESIDENT WEEKDAYS	195,059	175,714	175,000	158,686	169,664	169,750
53-00-360-3020	RESIDENT JR/SR WEEKDAY	9,036	10,426	10,000	11,194	12,117	12,000
53-00-360-3025	NONRESIDENT JR/SR WEEKDAY	84,804	82,964	82,500	76,449	84,048	84,080
53-00-360-3030	DISCOUNT GREEN FEE PROGRAMS	17,846	31,026	32,000	5,831	17,721	20,000
53-00-360-3100	PRIVATE LESSON WAYNE	7,585	11,685	10,500	4,600	5,620	5,500
53-00-360-3105	PRIVATE LESSON KEN	-	-	-	-	-	-
53-00-360-3110	PRIVATE LESSON GROUP - WAYNE	90	420	250	80	330	300
53-00-360-3115	PRIVATE LESSON GROUP - KEN	-	-	-	115	115	-
53-00-360-3120	PRIVATE LESSON GROUP - STAFF	2,800	(505)	500	655	85	-
53-00-360-3150	GOLF COURSE RIDING CART	113,594	113,066	113,000	103,928	112,072	112,500
53-00-360-3155	GOLF COURSE PULL CART	13,227	12,411	12,000	10,173	11,505	11,650
53-00-360-3200	GOLF COURSE CLUB RENTAL	-	60	-	-	-	-
53-00-360-3210	GIFT CERTIFICATE/DISCOUNT CARD	-	-	-	-	-	-
53-00-360-3250	GOLF COURSE LEAGUE REVENUE	84,282	80,305	85,000	69,123	89,483	89,000
53-00-360-3300	VIDEO GAMING REVENUE	870	12,560	12,500	11,955	13,817	14,000
53-00-360-3305	HOLE IN ONE REVENUE SHARE	-	7,070	8,000	20,020	20,455	20,500
53-00-360-3500	MISC - RAFFLE TICKETS	-	-	-	-	-	-
53-00-360-3505	MISC - RESIDENT ID CARD	1,420	1,415	1,300	923	1,203	1,200
53-00-360-3510	MISC - HANDICAPS	192	80	150	96	92	80
53-00-360-3600	MISC - SPONSORSHIPS	400	149	100	500	532	536
53-00-360-3610	MISC - PRO RENTAL PMTS	7,500	16,000	15,000	16,450	18,450	18,000
53-00-360-3810	INTEREST INCOME	346	-	-	-	-	-
53-00-360-3850	OUTINGS/MISC. REVENUE	4,427	1,414	2,500	1,995	2,225	2,500
TOTAL CHARGES FOR SERVICES		788,745	793,017	800,300	709,601	801,993	804,846
PRACTICE RANGE							
53-00-370-3300	BUCKET - SMALL	8,434	7,976	8,400	6,537	7,452	7,500
53-00-370-3305	BUCKET - REGULAR	18,226	16,932	17,000	12,648	14,706	15,000
53-00-370-3310	BUCKET - JUMBO	90,860	87,830	90,000	76,534	88,770	90,000
53-00-370-3315	RENTAL CLUB PRACTICE	1,288	1,614	1,500	1,310	1,408	1,400
53-00-370-3350	PRACTICE RANGE FEE REVENUE	27,090	28,784	27,000	23,470	26,656	27,000
TOTAL PRACTICE RANGE REVENUE		145,898	143,136	143,900	120,499	138,992	140,900
PRO SHOP							
53-00-380-3400	PRO SHOP - SLEEVE BALLS	10,127	12,174	11,000	9,165	9,922	9,950
53-00-380-3402	PRO SHOP - ACCESSORIES	6,469	6,553	7,000	4,244	4,531	5,000
53-00-380-3404	PRO SHOP - GLOVES	6,152	6,329	6,400	5,321	5,742	6,000
53-00-380-3406	PRO SHOP - CLOTHING	1,994	2,771	3,000	1,236	1,301	1,500
53-00-380-3408	PRO SHOP - HATS/CAPS	3,645	3,191	3,500	2,804	2,811	2,800
53-00-380-3410	PRO SHOP - SHOES	3,345	2,541	3,000	1,091	1,196	1,000
53-00-380-3412	PRO SHOP - SPECIAL ORDER	624	856	500	1,055	1,503	500
TOTAL PRO SHOP REVENUE		32,355	34,414	34,400	24,916	27,005	26,750



CITY OF COUNTRYSIDE 2019 ANNUAL BUDGET

FLAGG CREEK GOLF COURSE FUND CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 FYTD	2018 FYE PROJ	2019 BUDGET
CONCESSIONS							
53-00-390-3445	CONCESSION RENTAL INCOME	3,500	6,600	-	-	-	-
53-00-390-3450	BEVERAGE CART - SODA	4,095	2,228	2,500	176	176	200
53-00-390-3455	BEVERAGE CART - FOOD	836	105	500	-	-	-
53-00-390-3460	BEVERAGE CART - BEER	12,755	1,352	1,350	11	12	-
53-00-390-3465	BEVERAGE CART - LIQUOR	3,671	3,638	3,900	146	136	-
53-00-390-3470	COFFEE/SODA/WATER	15,243	18,495	18,500	17,292	18,368	18,500
53-00-390-3475	FOOD	6,595	5,229	42,100	21,257	23,332	30,000
53-00-390-3480	BEER	63,060	87,130	83,000	76,693	81,823	83,000
53-00-390-3485	LIQUOR	36,191	39,394	37,500	41,628	42,921	42,750
53-00-390-3490	OUTING FOOD	-	-	-	1,268	1,268	-
53-00-390-3494	PRIVATE PARTIES	9,151	4,509	10,000	5,912	5,327	5,000
TOTAL CONCESSIONS		155,097	168,680	199,350	164,383	173,362	179,450
TOTAL FUND REVENUES		1,122,095	1,139,247	1,177,950	1,019,399	1,141,353	1,151,946
EXPENSES:							
GOLF COURSE							
53-01-481-4210	SALARIES FULL TIME	146,232	154,787	155,003	140,956	152,483	156,144
53-01-481-4215	SALARIES PART TIME	9,889	8,192	7,534	6,633	7,806	7,534
53-01-481-4216	SALARIES PART TIME-SEASONAL	146,195	136,358	131,250	111,247	118,979	123,813
53-01-481-4217	OVERTIME	-	-	-	-	-	-
53-01-481-4218	BUYBACKS & OTHER BENEFITS	-	-	-	-	-	-
53-01-481-4219	GRATUITY	-	-	-	-	-	-
53-01-481-4220	SOCIAL SECURITY TAX	18,603	18,272	18,215	15,790	17,303	17,824
53-01-481-4225	MEDICARE TAX	4,351	4,276	4,260	3,692	4,047	4,169
53-01-481-4230	HEALTH INSURANCE	23,001	24,019	25,316	22,225	24,137	24,345
53-01-481-1004	OPEB EXPENSE	198	155	-	-	-	-
53-01-481-4235	OTHER INSURANCE	1,548	1,601	1,830	1,648	1,736	2,094
53-01-481-4240	UNEMPLOYMENT	840	-	2,500	-	-	-
53-01-481-4250	EMPLOYEE ASSISTANCE PROGRAM	70	70	70	52	70	70
53-01-481-4260	IMRF	22,395	23,107	21,483	19,425	21,052	21,267
53-01-481-4262	IMRF	(3,672)	(28,019)	-	-	-	-
53-01-481-4270	EMPLOYEE PHYSICALS	4,895	6,156	4,895	3,906	6,990	5,000
53-01-481-4280	SERVICE AWARDS	300	-	-	-	-	-
53-01-481-5110	MAINTENANCE BLDG-GOLF COURSE	8,867	7,871	6,500	4,075	7,457	7,500
	CARPET CLEANING	1,000					
	MISC REPAIRS	6,500					
53-01-481-5120	MAINTENANCE EQUIP-GOLF COURSE	3,144	5,270	4,500	18,794	18,466	4,500
	CART REPAIRS	2,000					
	SIGN MAINTENANCE	1,500					
	COPIER MAINTENANCE	1,000					
53-01-481-5140	MAINTENANCE INFRA-S- GOLF COURSE	200	-	-	-	-	-
53-01-481-5310	AUDITING/BOOKKEEPING	7,500	6,000	6,120	6,120	6,120	6,240
53-01-481-5320	ENGINEERING	-	-	-	-	-	-
53-01-481-5330	LEGAL	2,531	5,463	2,500	-	5,238	2,500
53-01-481-5500	CELL PHONE EXPENSE	1,895	1,058	1,500	886	962	1,000
THE GOLF COURSE DEPARTMENT IS CONTINUED ON THE FOLLOWING PAGE							



CITY OF COUNTRYSIDE 2019 ANNUAL BUDGET

FLAGG CREEK GOLF COURSE FUND CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 FYTD	2018 FYE PROJ	2019 BUDGET
GOLF COURSE CONTINUED...							
53-01-481-5610	CONFERENCES & TRAVEL	4,387	1,237	3,800	659	1,033	3,300
	ANNUAL TOURNAMENT	1,800					
	LOCAL MILEAGE REIMBURSEMENT	1,500					
53-01-481-5630	TRAINING & MEETINGS	1,617	921	1,000	272	678	750
53-01-481-5650	SUBSCRIPTIONS	110	164	300	279	280	500
53-01-481-5680	SOFTWARE MAINTENANCE/LICENSES	4,664	4,162	3,680	3,029	5,819	3,800
	FORE RESERVATIONS/WEB/ANNUAL	2,850					
	MSI ANNUAL TO FCGC	950					
53-01-481-5690	MEMBERSHIPS & LICENSES	1,420	2,131	2,150	3,460	2,231	2,150
	SAMS CLUB ANNUAL	100					
	PGA ANNUAL DUES	800					
	BUSINESS LICENSE/VGM LICENSES	1,250					
53-01-481-5700	TELEPHONE	1,337	3,867	5,580	4,689	5,587	5,580
	COMCAST-INTERNET/BE (\$465.00/MO)						
53-01-481-5710	POSTAGE	277	209	300	195	218	250
53-01-481-5720	NATURAL GAS- GOLF COURSE	3,257	3,187	3,750	2,574	3,240	3,250
53-01-481-5730	ELECTRICITY- GOLF COURSE	19,549	20,686	23,500	17,240	19,098	21,250
53-01-481-5740	WATER- GOLF COURSE	4,227	4,678	4,700	4,116	4,489	4,600
53-01-481-5810	LEGAL NOTICES	-	75	-	-	75	75
53-01-481-5820	RISK MGMT/INSURANCE	25,407	19,357	25,399	16,609	16,610	21,370
	IRMA (10% OF PREMIUM)	14,704					
	CLAIMS DEDUCTIBLE ALLOCATION	6,667					
53-01-481-5890	CONTRACTUAL/CONSULTING	53,546	43,050	34,600	42,539	48,299	47,840
	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					
	HOLE IN ONE SHARE/EQUIP FEES	13,240					
	MISC/ENTERTAINMENT CONTRACTS	6,500					
53-01-481-6510	OFFICE SUPPLIES	2,637	1,783	2,000	1,734	2,154	2,500
53-01-481-6515	BANK FEES	1,537	796	775	600	726	800
53-01-481-6516	CREDIT CARD FEES	16,939	16,872	17,250	15,647	16,846	17,000
53-01-481-6517	GIFT CARD DISCOUNT	1,192	6,885	7,500	5,430	6,270	7,000
53-01-481-6520	OPERATING SUPPLIES/SERVICES	23,002	25,672	21,400	18,871	27,811	27,400
	JANITORIAL/MAINT SUPPLIES/TOOLS	10,500					
	FURNITURE/FIXTURES/SIGNS	3,900					
	HARDWARE REPLACEMENTS	2,500					
	UNIFORMS/SAFETY EQUIPMENT	2,000					
	EMPLOYEE PARTY/OTHER MISC	2,000					
	LADIES LEAGUE LUNCHEON/LESSONS	6,500					
53-01-481-6530	FUEL	139	-	-	-	-	-



CITY OF COUNTRYSIDE 2019 ANNUAL BUDGET

FLAGG CREEK GOLF COURSE FUND CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 FYTD	2018 FYE PROJ	2019 BUDGET
GOLF COURSE CONTINUED...							
53-01-481-7000	DEPRECIATION	126,719	131,696	-	-	-	-
53-01-481-8010	OPERATING CAPITAL-GOLF COURSE	13,582	35,085	10,000	200	201	25,300
	GOLF CARTS (\$4,000/EACH)	16,000					
	CART BATTERIES/PARTS	9,300					
53-01-481-8020	INFRASTRUCTURE IMPV MNTS - GC	3,469	6,200	5,000	-	-	10,000
	PARKING/SIDEWALK IMPROVEMENTS	10,000					
53-01-481-9055	CONTRACTUAL PROFIT SHARING DIS	(19,178)	9,453	159,221	-	140,291	101,392
53-01-481-9060	DONATIONS (BOARD APPROVED)	4,585	5,863	5,000	6,162	6,490	6,500
TOTAL GOLF COURSE		693,399	718,663	730,381	499,754	701,293	696,607
PRACTICE RANGE							
53-01-482-6520	OPERATING SUPPLIES - RANGE	5,033	8,576	4,000	5,770	11,630	5,500
	RANGE SUPPLIES/MATS	5,500					
53-01-482-8010	OPERATING CAPITAL - RANGE	1,517	443	1,000	-	443	1,500
TOTAL PRACTICE RANGE		6,550	9,019	5,000	5,770	12,073	7,000
PRO SHOP							
53-01-483-5840	PURCHASES - SLEEVE BALLS	5,370	6,584	5,750	4,268	4,793	5,000
53-01-483-5845	PURCHASES - ACCESSORIES	3,100	3,545	3,750	1,782	1,947	2,000
53-01-483-5850	PURCHASES - GLOVES	3,397	3,765	3,500	3,051	3,493	3,500
53-01-483-5855	PURCHASES - CLOTHING	1,565	1,895	1,750	561	679	1,000
53-01-483-5860	PURCHASES - HATS/CAPS	1,845	1,673	1,850	1,455	1,501	1,550
53-01-483-5865	PURCHASES - SHOES	2,477	2,255	2,500	955	1,140	1,150
53-01-483-5870	PURCHASES - SPECIAL ORDER	279	-	500	32	33	50
TOTAL PRO SHOP		18,032	19,716	19,600	12,104	13,585	14,250
CONCESSIONS							
53-01-484-4210	SALARIES FULL TIME	16,582	-	-	-	-	-
53-01-484-4215	SALARIES PART TIME	-	-	-	-	-	-
53-01-484-4216	SALARIES PART TIME-SEASONAL	21,587	33,380	54,140	50,422	52,622	54,750
53-01-484-4217	OVERTIME	202	-	-	405	405	500
53-01-484-4218	BUYBACKS & OTHER BENEFITS	873	-	-	-	-	-
53-01-484-4220	SOCIAL SECURITY TAX	2,877	2,667	3,357	3,805	3,943	3,395
53-01-484-4225	MEDICARE TAX	673	624	785	890	922	794
53-01-484-4230	HEALTH INSURANCE	4,004	-	-	-	-	-
53-01-484-4235	OTHER INSURANCE	179	-	-	-	-	-
53-01-484-4240	UNEMPLOYMENT	-	-	-	-	-	-
53-01-484-4260	IMRF	2,725	3	-	19	20	-
53-01-484-5120	MAINTENANCE EQUIP-CONCESS	8,346	4,630	5,500	1,689	1,304	5,500
	CLEANING SERVICE	3,500					
	CONTINGENCIES/REPAIRS	2,000					
53-01-484-5840	INV PURCHASE-CONCESSIONS	54,931	54,136	63,909	62,742	68,601	70,000
53-01-484-6520	OPER SUPPLIES-CONCESSIONS	7,622	8,488	-	8,749	12,253	12,500
53-01-484-8010	OPERATING CAP- CONCESSIONS	-	-	6,500	172	173	5,000
	ICE MACHINE	3,000					
	BAR COOLER	2,000					
TOTAL CONCESSIONS		120,601	103,927	134,191	128,893	140,243	152,439



CITY OF COUNTRYSIDE 2019 ANNUAL BUDGET

FLAGG CREEK GOLF COURSE FUND CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 FYTD	2018 FYE PROJ	2019 BUDGET
MAINTENANCE							
53-01-485-4210	SALARIES FULL TIME	89,996	92,728	97,408	83,198	92,506	71,420
53-01-485-4215	SALARIES PART TIME	-	-	-	-	-	-
53-01-485-4216	SALARIES PART TIME-SEASONAL	48,837	49,059	50,000	41,168	44,633	63,720
53-01-485-4217	OVERTIME	7,518	7,030	1,995	2,076	2,458	1,950
53-01-485-4218	BUYBACKS & OTHER BENEFITS	-	-	-	-	-	-
53-01-485-4220	SOCIAL SECURITY TAX	8,984	9,149	9,263	7,777	8,803	8,500
53-01-485-4225	MEDICARE TAX	2,101	2,140	2,166	1,819	2,059	1,988
53-01-485-4230	HEALTH INSURANCE	6,048	6,592	7,051	6,435	7,147	6,204
53-01-485-4235	OTHER INSURANCE	1,692	1,601	664	1,648	1,736	1,738
53-01-485-4240	UNEMPLOYMENT	-	-	-	-	-	-
53-01-485-4260	IMRF	13,011	13,593	13,501	11,590	13,297	12,400
53-01-485-5110	MAINTENANCE - BUILDING	-	3,375	1,000	1,883	3,683	3,000
	EMERGENCY REPAIRS	3,000					
53-01-485-5120	MAINTENANCE - EQUIPMENT	14,158	16,447	15,000	17,319	16,717	17,635
53-01-485-5130	MAINTENANCE - VEHICLES	266	-	-	-	-	-
53-01-485-5140	MAINTENANCE INFRASTRUCTURE	78,667	68,425	70,000	54,944	70,582	70,000
	GROUNDS REPAIRS	4,000					
	IRRIGATION REPAIRS	4,000					
	SEED	1,000					
	SAND/SOD/SOIL/FILL	3,000					
	TREES/LANDSCAPING	9,000					
	FLOWERS	3,000					
	CHEMICAL TREATMENT	21,000					
	FERTILIZER	19,000					
	TEE/GREEN SUPPLIES	2,000					
	CONTINGENCY	4,000					
53-01-485-5610	CONFERENCE AND TRAVEL	2,517	362	1,000	469	408	500
	MEETINGS/SEMINARS (LOCAL)	500					
53-01-485-5680	SOFTWARE MAINT/LICENSES	-	-	1,000	-	-	1,865
	TORO ANNUAL MAINT AGREEMENT	1,865					
53-01-485-5690	MEMBERSHIPS/LICENSES	710	840	730	690	880	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	-	238	730	-	238	-
53-01-485-6520	OPERATING SUPPLIES	6,326	3,893	3,500	2,555	2,793	3,000
	COURSE SUPPLIES/SAFETY EQUIP	3,000					
53-01-485-6530	FUEL/OIL	6,904	6,595	7,000	3,153	6,219	6,500
53-01-485-8010	OPERATING CAPITAL	-	9,080	7,500	-	-	10,500
	AERATOR FOUNTAIN	10,500					
TOTAL MAINTENANCE		287,734	291,147	289,508	236,724	274,159	281,650
TOTAL FUND EXPENSES		1,126,316	1,142,473	1,178,680	883,245	1,141,353	1,151,946
NET CHANGE IN FUND BALANCE		(4,222)	(3,226)	(730)	136,154	-	-

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 Order, 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...

COMMERCIAL 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 other agencies to raise law enforcement standards, knowledge, and cooperation worldwide.

FEDERAL INSURANCE CONTRIBUTIONS ACT (FICA)

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

FREEDOM OF INFORMATION ACT (FOIA)

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

FIDUCIARY FUND TYPE

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

FISCAL YEAR

A twelve-month period 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 EQUIVELENT (FTE)

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

FUND

A fiscal and accounting entity with a self-balancing set of accounts which constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position/fund balance, revenues, and expenditures/expenses. Funds are organized as major or 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 ASSOATION 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 are recognized when the related fund liability is incurred and resources are available to pay liability. Revenues are recognized when they are actually received or are available and measurable. This accounting technique blends some elements of accrual and cash basis accounting. It is conservative in nature and is required for governmental funds in accordance with GASB standards.

MUNICIPAL CLERKS OF ILLINOIS (MCI)

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

MUNICIPAL SOFTWARE INC (MSI)

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

N

NATIONAL INCIDENT MANAGEMENT SYSTEM (NIMS)

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

NATIONAL PUBLIC EMPLOYER LABOR RELATIONS ASSOCIATION (NPELRA)

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

NET INTEREST COST (NIC)

A method used to calculate a bond issuer's interest cost. The net interest cost does not account for the time value of money. The NIC is equal to the total interest payments 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 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. pay periodic interest but no principal until final maturity). However, these bullet maturities can have sinking fund requirements whereby the sinking fund payments amortize principal on the bonds annually. Effectively, a term bond with sinking fund payments functions like a level payment amortizing debt structure.

SOUTH SUBURBAN MAJOR CRIMES TASK FORCE (SSMCTF)

The SSMCTF is under the Command of the Cook County Sheriff's Police Department and the Illinois State Police has the responsibility of supervising 54 South Suburban Police Departments who have assigned approximately 150 investigators. These members investigate real or suspected violent crimes 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 reoccurring revenues include debt proceeds, asset sales, revenue sources with cyclical volatility, proceeds from a lawsuit, etc. Reoccurring or stabilized expenditures appear in the budget each year.

SUPERVISORY CONTROL AND DATA ACQUISITION (SCADA)

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

GLOSSARY AND ACRONYMS CONTINUED...

SUBURBAN LAW ENFORCEMENT PROFESSIONAL (SLEP)

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

T

TAX ANTICIPATION NOTES (TANS)

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

TAX LEVY

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

TAX LIEN

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

TAX INCREMENT FINANCING (TIF)

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

TRAK CRITICAL REACH

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

TRIANGLE AREA

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

TRUST FUND

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

U

UNACCOUNTED FOR FLOW (UFF)

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

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 a fund that has not been classified within another fund balance category. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those purposes.

UNENCUMBERED BALANCE

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

UNDERWRITER

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

W,X,Y,Z

VARIABLE RATE DEMAND OBLIGATION (VRDO)

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

VARIABLE RATE DEBT

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

WARRANTS

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

WEST CENTRAL MUNICIPAL CONFERENCE (WCMC)

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

ZERO COUPON BONDS

Bonds issued at a deep discount that do not pay coupon interest. Interest is accrued periodically and paid out only at maturity. Zero coupon bonds do not have any reinvestment rate risk, as interest is not paid out periodically – but only at maturity.



CITY OF COUNTRYSIDE 2019 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST

ACCT NUMBER	ACCT DESCRIPTION	2018 FYE PROJ	2019 BUDGET	2020 PROJ	2021 PROJ	2022 PROJ	2023 PROJ
PROPERTY TAXES							
01-00-330-3301	ROAD & BRIDGE TAX	61,442	61,500	61,500	61,500	61,500	61,500
01-00-330-3303	DEBT SERVICE	-	-	-	-	-	-
TOTAL PROPERTY TAXES		61,442	61,500	61,500	61,500	61,500	61,500
SALES TAXES							
01-00-330-3310	STATE SALES TAX (1)	6,779,156	6,735,000	6,896,640	7,020,780	7,126,091	7,232,983
01-00-330-3311	STATE HOME RULE SALES TAX (2)	2,229,707	2,190,000	2,242,560	2,282,926	2,317,170	2,351,928
TOTAL SALES TAXES		9,008,863	8,925,000	9,139,200	9,303,706	9,443,261	9,584,910
OTHER LOCAL TAXES							
01-00-310-3110	REAL ESTATE TRANSFER TAX	5,750	5,750	5,750	5,750	5,750	5,750
01-00-310-3130	ELECTRIC USE TAX	416,503	416,000	416,000	416,000	416,000	416,000
01-00-310-3140	VEHICLE FUEL TAX (3)	411,734	417,500	427,520	435,215	441,744	448,370
01-00-310-3150	EATING AND DRINKING EST TAX (4)	553,233	570,000	583,680	594,186	603,099	612,146
01-00-310-3182	FRANCHISE TAX	96,586	96,500	95,500	95,500	95,500	95,500
01-00-310-3183	SELF-STORAGE TAX	85,500	85,500	85,500	85,500	85,500	85,500
01-00-310-3185	RENTAL TAX	40,376	41,000	41,000	41,000	41,000	41,000
TOTAL OTHER LOCAL TAXES		1,609,682	1,632,250	1,654,950	1,673,152	1,688,593	1,704,265
LICENSES & PERMITS							
01-00-320-3210	BUSINESS LICENSES	85,500	85,000	85,000	85,000	85,000	85,000
01-00-320-3212	CONTRACTOR LICENSES	11,263	11,000	10,000	10,000	10,000	10,000
01-00-320-3215	LIQUOR LICENSES	72,000	72,000	70,000	70,000	70,000	70,000
01-00-320-3217	VIDEO GAMING LICENSES	60,200	60,200	60,200	60,200	60,200	60,200
01-00-320-3250	BUILDING PERMITS	300,000	170,000	170,000	170,000	170,000	170,000
01-00-320-3252	BUILDING PERMIT ADMIN. FEES	5,809	5,500	5,500	5,500	5,500	5,500
01-00-380-3830	FEE IN LIEU OF SALES TAX (5)	37,500	73,725	75,200	76,703	78,238	79,802
LA FITNESS	25,000						
MAGIC NAILS - CSPLAZA	12,500						
PHOENIX SALONS	12,688						
SALVADOR SALON	1,260						
INLAND - MAGIC NAILS	4,357						
INLAND - ATI PHYS THERAPY	11,170						
H&R BLOCK	6,750						
TOTAL LICENSES & PERMITS		572,272	477,425	475,900	477,403	478,938	480,502
INTERGOVERNMENTAL REVENUES							
01-00-330-3320	STATE INCOME TAX (6)	557,989	564,741	576,036	587,557	599,308	611,294
01-00-330-3325	STATE GAMING TAX (7)	274,017	275,000	279,497	285,087	290,789	296,605
01-00-330-3327	STATE LOCAL USE TAX	149,144	155,039	150,000	150,000	150,000	150,000
01-00-330-3340	STATE REPLACEMENT TAX	3,606	3,500	3,500	3,500	3,500	3,500
01-00-330-3350	STATE AUTO RENTAL TAX	42,478	43,000	40,000	40,000	40,000	40,000
01-00-330-3360	MUN TELECOMMUNICATIONS TAX	38,564	38,000	40,000	40,000	40,000	40,000
01-00-380-3853	GRANT REVENUE	20,000	20,000	20,000	20,000	20,000	20,000
TOBACCO ENFORCEMENT	1,760						
IDOT TRAFFIC SAFETY	18,240						
TOTAL INTERGOVERNMENTAL REVENUES		1,085,798	1,099,280	1,109,033	1,126,144	1,143,597	1,161,399



CITY OF COUNTRYSIDE 2019 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2018 FYE PROJ	2019 BUDGET	2020 PROJ	2021 PROJ	2022 PROJ	2023 PROJ
CITY-CHARGES FOR SERVICES							
01-00-341-3410	PROP MAINT INSPECTION FEE	45,453	45,000	45,000	45,000	45,000	45,000
01-00-341-3411	ELEVATOR INSPECTION SERVICES	-	-	-	-	-	-
01-00-341-3412	PLANNING & ZONING APPLICATION	12,694	10,000	10,000	10,000	10,000	10,000
01-00-341-3415	ENGINEERING SERVICES	18,000	28,000	28,000	28,000	28,000	28,000
01-00-341-3416	INSPECTION/REVIEW SERVICES	54,452	40,000	40,000	40,000	40,000	40,000
01-00-341-3417	CRIMINAL BACKGROUND CHECKS	545	500	500	500	500	500
01-00-341-3420	POLICE SPECIAL SERVICES	16,000	16,500	16,500	16,500	16,500	16,500
TOTAL CITY-CHARGES FOR SERVICES		147,144	140,000	140,000	140,000	140,000	140,000
RECREATION-CHARGES FOR SERVICES							
01-00-347-3471	FLAGG CREEK OPERATIONS	60,000	50,000	50,000	50,000	50,000	50,000
TOTAL RECREATION-CHARGES FOR SERVICES		60,000	50,000	50,000	50,000	50,000	50,000
FINES AND FORFEITURES							
01-00-351-3511	COURT FINES	9,771	10,250	10,455	10,664	10,877	11,095
01-00-351-3513	LOCAL ORDINANCE FINES	62,508	62,500	60,000	60,000	60,000	60,000
01-00-351-3514	POLICE DUPLICATING SERVICES	2,994	3,000	3,000	3,000	3,000	3,000
01-00-351-3515	POLICE-IMPOUND FEES	18,545	20,000	20,000	20,000	20,000	20,000
TOTAL FINES AND FORFEITURES		93,818	95,750	93,455	93,664	93,877	94,095
INVESTMENT INCOME							
01-00-380-3810	INTEREST INCOME (8)	336,773	396,514	441,514	441,514	441,514	441,514
01-00-380-3880	INVESTMENT GAIN/(LOSS) (9)	11,750	-	178,000	178,000	178,000	178,000
TOTAL NET INVESTMENT INCOME		348,523	396,514	619,514	619,514	619,514	619,514
OTHER REVENUES							
01-00-380-3840	NON RESIDENT FINGERPRINT FEE	2,781	3,000	4,500	4,500	4,500	4,500
01-00-380-3845	IPBC TERMINAL RESERVE	-	-	-	-	-	-
01-00-380-3846	IRMA EXCESS RESERVES	-	-	-	-	-	-
01-00-380-3850	MISCELLANEOUS REVENUE	10,910	11,239	15,000	15,000	15,000	15,000
01-00-380-3856	DUI AGENCY	3,183	3,000	4,000	4,000	4,000	4,000
01-00-380-3858	TOWER RENTAL (10)	34,218	35,318	33,250	34,248	35,275	36,333
01-00-380-3859	ADVERTISING	2,166	2,000	2,000	2,000	2,000	2,000
01-00-380-3860	VEST DONATION	2,700	3,000	4,000	4,000	4,000	4,000
TOTAL OTHER REVENUES		55,958	57,557	62,750	63,748	64,775	65,833
OTHER FINANCING SOURCES							
01-00-380-3820	SALE OF FIXED ASSETS	7,909	-	-	-	-	-
01-00-395-3990	BOND PROCEEDS	-	-	-	-	-	-
01-00-395-3999	OPERATING TRANSFER IN (11)	-	225,000	225,000	225,000	225,000	225,000
TOTAL OTHER FINANCING SOURCES		7,909	225,000	225,000	225,000	225,000	225,000
TOTAL GENERAL FUND REVENUES		13,043,500	12,935,276	13,406,302	13,608,830	13,784,054	13,962,018
TOTAL GF REVENUES & OTHER FINANCING SOURCES		13,051,409	13,160,276	13,631,302	13,833,830	14,009,054	14,187,018



CITY OF COUNTRYSIDE 2019 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2018 FYE PROJ	2019 BUDGET	2020 PROJ	2021 PROJ	2022 PROJ	2023 PROJ
LEGISLATION AND ADMINISTRATION							
01-01-411-4215	SALARIES PART-TIME	53,799	53,800	53,800	53,800	53,800	53,800
01-01-411-4220	SOCIAL SECURITY TAX	3,335	3,336	3,336	3,336	3,336	3,336
01-01-411-4225	MEDICARE TAX	780	780	780	780	780	780
01-01-411-4260	IMRF	6,428	6,347	6,347	6,347	6,347	6,347
01-01-411-5500	CELLULAR/PAGERS	-	-	-	-	-	-
01-01-411-5610	CONFERENCE & TRAVEL	1,690	1,000	1,000	1,000	1,000	1,000
	ILLINOIS MUNICIPAL LEAGUE	1,000					
01-01-411-5630	TRAINING & MEETINGS	349	500	500	500	500	500
01-01-411-5650	SUBSCRIPTIONS	69	260	265	271	276	281
	DESPLAINES VALLEY NEWS	50					
	GOVERNING	30					
	CRAINS CHICAGO	180					
01-01-411-5690	MEMBERSHIPS & LICENSES	13,109	11,975	12,215	12,459	12,708	12,962
	WEST CENTRAL MUNIC COUNCIL	9,500					
	ILLINOIS MUNICIPAL LEAGUE	575					
	INTL COUNCIL OF SHOPPING CTRS	50					
	WEST SUBURBAN CHAMBER	1,500					
	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	5,745	6,000	6,200	6,200	6,200	6,200
01-01-411-9035	POOL REIMBURSEMENT	2,147	1,400	2,200	2,200	2,200	2,200
01-01-411-9040	SENIOR CITIZENS	1,982	1,750	2,000	2,000	2,000	2,000
	SENIOR TAXI 50/50 PROGRAM	250					
	MISC SENIOR PROGRAMS	1,500					
01-01-411-9050	NEWSLETTERS	16,800	15,600	16,800	16,800	16,800	16,800
	4 MAILINGS	15,600					
01-01-411-9060	DONATIONS	2,000	2,000	2,000	2,000	2,000	2,000
01-01-411-9099	OTHER COMMUNITY RELATIONS	6,000	6,000	6,000	6,000	6,000	6,000
	SERVICE AWARDS	3,500					
	OTHER GIFTS/EVENT SUPPLIES	2,000					
	OTHER OFFICE/OPERATING SUPPLIES	500					
TOTAL LEGISLATIVE & ADMINISTRATION		114,233	110,748	113,443	113,692	113,947	114,207



CITY OF COUNTRYSIDE 2019 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2018 FYE PROJ	2019 BUDGET	2020 PROJ	2021 PROJ	2022 PROJ	2023 PROJ
CITY CLERK							
01-01-412-4210	SALARIES FULL-TIME (12)	149,176	152,187	157,133	162,240	167,513	172,957
01-01-412-4215	SALARIES PART-TIME	9,720	12,400	8,400	8,400	8,400	8,400
01-01-412-4217	OVERTIME	27	577	558	558	558	558
01-01-412-4218	BUYBACKS & OTHER BENEFITS (12)	1,841	2,205	2,650	2,736	2,825	2,917
01-01-412-4220	SOCIAL SECURITY TAX	9,463	10,129	10,433	10,746	11,068	11,400
01-01-412-4225	MEDICARE TAX	2,213	2,369	2,440	2,513	2,589	2,666
01-01-412-4230	HEALTH INSURANCE (13)	39,405	39,602	40,592	41,607	42,647	43,713
01-01-412-4235	OTHER INSURANCE (13)	2,002	2,467	2,529	1,835	2,002	2,156
01-01-412-4250	EMPLOYEE ASSISTANCE PROGRAM	52	52	52	52	52	52
01-01-412-4260	IMRF (12)	22,011	22,251	22,919	23,606	24,314	25,044
01-01-412-5120	MAINTENANCE-EQUIPMENT	2,647	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	2,468	3,425	3,500	3,500	3,500	3,500
	MCI ACADEMY - SPRINGFIELD	1,200					
	IIMC CONFERENCE - OMAHA NE	1,800					
	CIMC TRAINING	425					
01-01-412-5630	TRAINING & MEETINGS	430	700	700	700	700	700
	FOR DEPT EMPLOYEES	700					
01-01-412-5650	SUBSCRIPTIONS	118	100	100	100	100	100
01-01-412-5670	TUITION REIMBURSEMENT	1,311	5,200	5,200	5,200	5,200	5,200
	EMPLOYEE # 1	5,200					
01-01-412-5690	MEMBERSHIPS & LICENSES	114	615	615	615	615	615
	NOTARY	190					
	IIMC - 2	210					
	MCI - 2	80					
	SAM'S CLUB ANNUAL	45					
	S.W. CLERK'S ASSOCIATION	90					
01-01-412-5810	LEGAL NOTICES/NEWS PUBLICATION	8,067	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	19,500	19,500	19,500	19,500	19,500	19,500
	TRANSCRIPTIONIST	19,500					
01-01-412-6510	OFFICE SUPPLIES	2,011	5,200	5,200	5,200	5,200	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



CITY OF COUNTRYSIDE 2019 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2018 FYE PROJ	2019 BUDGET	2020 PROJ	2021 PROJ	2022 PROJ	2023 PROJ
CITY CLERK CONTINUED...							
01-01-412-6520	OPERATING SUPPLIES	5,965	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					
	PRINTING, LETTERHEAD, ENVELOPES	1,500					
	BOOKS AND MANUALS	100					
	SPEC MAILINGS AND PRTGS	100					
	1ST AID KIT MAINTENANCE	400					
	VENDOR STICKERS	700					
01-01-412-8010	OPERATING CAPITAL	-	-	-	-	-	-
TOTAL CITY CLERK		278,541	295,129	298,720	305,308	312,983	320,878



CITY OF COUNTRYSIDE 2019 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2018 FYE PROJ	2019 BUDGET	2020 PROJ	2021 PROJ	2022 PROJ	2023 PROJ
FINANCE DEPARTMENT							
01-01-413-4210	SALARIES FULL-TIME	150,895	156,344	161,425	166,671	172,088	177,681
01-01-413-4215	SALARIES PART-TIME	16,445	20,304	20,964	21,645	22,349	23,075
01-01-413-4217	OVERTIME	-	320	500	500	500	500
01-01-413-4218	BUYBACKS & OTHER BENEFITS	4,490	4,660	4,811	4,968	5,129	5,296
01-01-413-4220	SOCIAL SECURITY TAX	10,081	11,013	11,371	11,740	12,122	12,516
01-01-413-4225	MEDICARE TAX	2,357	2,576	2,660	2,746	2,835	2,928
01-01-413-4230	HEALTH INSURANCE	28,257	28,288	28,995	29,720	30,463	31,225
01-01-413-4235	OTHER INSURANCE	1,797	2,240	2,296	2,353	2,412	2,473
01-01-413-4250	EMPLOYEE ASSISTANCE PROGRAM	52	52	52	52	52	52
01-01-413-4260	IMRF	21,388	21,030	21,713	22,419	23,148	23,900
01-01-413-5120	MAINTENANCE-EQUIPMENT	-	-	-	-	-	-
01-01-413-5310	AUDITING	19,295	23,460	23,929	24,408	24,896	25,394
	85% OF COST (10%WATER/5%SEWER)	23,460					
01-01-413-5370	DATA PROCESSING	-	-	-	-	-	-
01-01-413-5610	CONFERENCE & TRAVEL	2,750	3,500	3,500	3,500	3,500	3,500
	GFOA ANNUAL CONF - FIN DIRECTOR	2,500					
	IGFOA STATE CONF - SENIOR ACCT	1,000					
01-01-413-5630	TRAINING & MEETINGS	173	1,500	1,500	1,500	1,500	1,500
	CPFO EXAMS/MATERIALS/OTHER	1,500					
01-01-413-5650	SUBSCRIPTIONS	185	200	200	200	200	200
	VARIOUS GFOA PUBLICATIONS	200					
01-01-413-5690	MEMBERSHIPS & LICENSES	1,219	1,175	1,175	1,175	1,175	1,175
	IL CPA - 1 STAFF	325					
	GFOA CITY MEMBERSHIP	200					
	ILGFOA - 2 STAFF	200					
	CFA INSTITUTE & CHICAGO SOCIETY	450					
01-01-413-5710	POSTAGE	138	150	150	150	150	150
01-01-413-5810	LEGAL NOTICES/NEWS PUBLICATION	936	850	950	950	950	950
01-01-413-5890	CONTRACTUAL/CONSULTING SERV	-	200	-	-	-	200
01-01-413-6510	OFFICE SUPPLIES	1,123	1,150	1,150	1,150	1,150	1,150
01-01-413-6515	BANK FEES (14)	1,230	1,550	6,000	7,500	7,500	7,500
01-01-413-6516	CREDIT CARD PROCESSING FEES	2,950	4,500	5,000	5,000	5,000	5,000
01-01-413-6520	OPERATING SUPPLIES	2,897	3,850	3,850	3,850	3,850	3,850
	TAX FORMS	750					
	CHECK STOCK	750					
	AUDIT/BUDGET SUPPLIES	850					
	GDFOA AWARD APPLICATION FEES	1,000					
	OTHER MISC SUPPLIES	500					
01-01-413-9540	PROPERTY TAX REFUNDS	10,419	2,500	1,000	-	-	-
TOTAL FINANCE DEPARTMENT		279,077	291,412	303,192	312,199	320,970	330,214



CITY OF COUNTRYSIDE 2019 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2018 FYE PROJ	2019 BUDGET	2020 PROJ	2021 PROJ	2022 PROJ	2023 PROJ
FINANCE DEPT - OTHER FINANCING USES							
01-01-413-9550	PRINCIPAL-BONDS (15)	580,000	600,000	745,000	780,000	800,000	825,000
	SERIES 2008 BONDS	395,000					
	SERIES 2014 BONDS	205,000					
01-01-413-9560	INTEREST-BONDS (16)	801,035	1,179,234	1,538,185	1,504,483	1,482,125	1,457,495
	SERIES 2008 BONDS	46,081					
	SERIES 2014 BONDS	730,375					
	SERIES 2017 BONDS	402,778					
01-01-413-9595	OPERATING TRANSFER OUT (17)	612,180	1,168,383	792,625	526,378	612,916	575,000
	CIP-ITEP LOCAL AGENCY MATCH	-					
	CIP-POLICE RADIO UPGRADES	12,000					
	CIP-DPW NEW DUMP/SPREADER	44,917					
	CIP-2017 DRAINAGE IMPROVEMENTS	359,563					
	CIP-DRAINAGE IMPROVEMENTS	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	-	-	-	-	-	-
TOTAL FINANCE DEPT - OTHER FINANCING USES		1,993,215	2,947,617	3,075,810	2,810,861	2,895,041	2,857,495



CITY OF COUNTRYSIDE 2019 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2018 FYE PROJ	2019 BUDGET	2020 PROJ	2021 PROJ	2022 PROJ	2023 PROJ
BOARD OF POLICE & FIRE COMMISSION							
01-01-414-4215	SALARIES PART-TIME	1,022	803	1,087	1,087	1,087	1,087
01-01-414-4220	SOCIAL SECURITY TAX	63	50	67	67	67	67
01-01-414-4225	MEDICARE TAX	14	12	16	16	16	16
01-01-414-4230	HEALTH INSURANCE	-	-	-	-	-	-
01-01-414-4260	IMRF	-	-	-	-	-	-
01-01-414-5330	LEGAL	306	2,000	1,500	1,500	1,500	1,500
01-01-414-5610	CONFERENCE & TRAVEL	750	350	500	500	500	500
01-01-414-5630	TRAINING & MEETINGS	-	375	-	-	-	-
01-01-414-5690	MEMBERSHIPS & LICENSES	409	375	375	375	375	375
01-01-414-5810	LEGAL NOTICES/NEWS PUBLICATION	-	400	500	500	500	500
01-01-414-5890	CONTRACTUAL/CONSULTING SERV	2,458	3,330	1,500	1,500	1,500	1,500
	PSYCHOLOGICAL TESTING	1,000					
	POLYGRAPH TESTING	300					
	POWER TESTING	80					
	PRE EMPLOYMENT PHYSICAL	400					
01-01-414-6510	OFFICE SUPPLIES	-	250	-	-	-	-
01-01-414-8010	OPERATING CAPITAL	-	-	-	-	-	-
TOTAL BOARD OF POLICE & FIRE COMM		5,022	7,945	5,545	5,545	5,545	5,545
PLANNING & ZONING							
01-01-415-4215	SALARIES PART-TIME	5,292	5,578	5,578	5,578	5,578	5,578
01-01-415-4220	SOCIAL SECURITY TAX	328	346	350	350	350	350
01-01-415-4225	MEDICARE TAX	77	81	75	75	75	75
01-01-415-5320	ENGINEERING	-	-	-	-	-	-
01-01-415-5330	LEGAL	41,927	25,000	30,000	30,000	30,000	30,000
	TRESSLER	23,500					
01-01-415-5610	CONFERENCE & TRAVEL	-	-	-	-	-	-
01-01-415-5630	TRAINING & MEETINGS	-	-	-	-	-	-
	CHADDICK INSTITUTE	-					
01-01-415-5690	MEMBERSHIPS & LICENSES	845	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	-	-	-	-	-	-
TOTAL PLANNING & ZONING		48,469	31,555	36,553	36,553	36,553	36,553



CITY OF COUNTRYSIDE 2019 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2018 FYE PROJ	2019 BUDGET	2020 PROJ	2021 PROJ	2022 PROJ	2023 PROJ
GENERAL ADMINISTRATION							
01-01-416-4210	SALARIES FULL-TIME	263,505	266,997	275,674	284,634	293,884	303,436
01-01-416-4215	SALARIES PART-TIME	1,636	1,800	1,800	1,800	1,800	1,800
01-01-416-4217	OVERTIME	-	-	-	-	-	-
01-01-416-4218	BUYBACKS & OTHER BENEFITS	6,321	5,732	5,918	6,111	6,309	6,514
01-01-416-4220	SOCIAL SECURITY TAX	14,988	15,369	15,868	16,384	16,917	17,466
01-01-416-4225	MEDICARE TAX	3,842	3,981	4,110	4,244	4,382	4,524
01-01-416-4230	HEALTH INSURANCE	38,914	38,982	39,957	40,955	41,979	43,029
01-01-416-4231	RETIREE INS ALLOWANCE	52,850	54,600	54,600	54,600	54,600	54,600
	BERNIE DUFFY	4,200					
	ROBERT FULLAR	4,200					
	ERNIE 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	4,200					
	2 ADD'L RETIREES (1/2 YEAR)	4,200					
01-01-416-4235	OTHER INSURANCE	1,940	2,414	2,474	2,536	2,600	2,665
01-01-416-4240	UNEMPLOYMENT	279	-	2,500	2,500	2,500	2,500
01-01-416-4250	EMPLOYEE ASSISTANCE PROGRAM	52	52	52	52	52	52
	EAP ANNUAL PAYMENTS	52					
01-01-416-4260	IMRF	37,524	37,146	38,353	39,600	40,887	42,216
01-01-416-4265	POLICE PENSION (18)	978,142	1,000,000	1,035,000	1,071,225	1,108,718	1,147,523
01-01-416-4270	EMPLOYEE PHYSICALS	238	500	500	500	500	500
01-01-416-4275	EMPLOYEE BACKGROUND CHECKS	-	-	-	-	-	-
01-01-416-5120	MAINTENANCE-EQUIPMENT	3,000	3,000	3,000	3,000	3,000	3,000
	MTEL PHONE SYSTEM	2,500					
	MISC EQUIP REPAIR	500					
01-01-416-5130	MAINTENANCE-MOTOR VEHICLE	243	1,200	1,200	1,200	1,200	1,200
01-01-416-5320	ENGINEERING	60,382	80,000	65,000	66,950	68,959	71,027
01-01-416-5330	LEGAL	351,944	350,000	350,000	350,000	350,000	350,000
01-01-416-5340	LABOR NEGOTIATIONS	7,337	7,000	7,000	7,000	7,000	7,000
	MISC LABOR ISSUES	7,000					
01-01-416-5500	CELLULAR/PAGERS	732	800	800	800	800	800
01-01-416-5610	CONFERENCE & TRAVEL	2,201	2,585	2,585	2,585	2,585	2,585
	ILCMA	400					
	IML	585					
	ICMA	1,600					
01-01-416-5630	TRAINING & MEETINGS	1,747	1,230	2,000	2,000	2,000	2,000
	METRO MANAGER MEETINGS	180					
	ILCMA SEMINAR	300					
	MISC TRAINING AND MEETINGS	750					



CITY OF COUNTRYSIDE 2019 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2018 FYE PROJ	2019 BUDGET	2020 PROJ	2021 PROJ	2022 PROJ	2023 PROJ
GENERAL ADMINISTRATION CONTINUED...							
01-01-416-5650	SUBSCRIPTIONS	1,073	1,110	1,110	1,110	1,110	1,110
	BENEFITS & COMP BULLETIN	300					
	FMLA	280					
	CRAINS	180					
	POSTER COMPLIANCE	350					
01-01-416-5690	MEMBERSHIPS & LICENSES	23,452	23,775	24,251	24,736	25,230	25,735
	AICPA	275					
	ILCMA - G PAUL	390					
	ICSC	100					
	IL CPA SOCIETY	320					
	ICMA - G PAUL	1,200					
	ICMA - S PETERSON	800					
	ILCMA - S PETERSON	250					
	SAMS CLUB	35					
	IGFOA	200					
	NPERLA	205					
	GATEWAY	20,000					
01-01-416-5700	TELEPHONE	21,156	21,000	21,420	21,848	22,285	22,731
	COVERS ENTIRE CITY	21,000					
01-01-416-5710	POSTAGE	14,000	14,000	14,000	14,000	14,000	14,000
01-01-416-5720	NATURAL GAS	61	-	-	56	61	-
01-01-416-5730	ELECTRICITY (19)	80,409	73,000	60,000	60,000	60,000	60,000
01-01-416-5740	WATER	10,389	7,700	7,800	7,956	8,115	8,277
01-01-416-5820	RISK MANAGEMENT	158,680	164,278	165,000	165,000	165,000	165,000
	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	4,197	10,000	35,000	10,000	10,000	10,000
	APPRAISALS/OTHER	10,000					
01-01-416-6510	OFFICE SUPPLIES	1,692	2,500	2,500	2,500	2,500	2,500
	STATIONARY	200					
	TONER/INK	500					
	ANNUAL REPORTS	800					
	PROMOTIONAL SUPPLIES	800					
	OTHER SUPPLIES	200					
01-01-416-6530	FUEL/OIL	1,021	1,200	1,224	1,248	1,273	1,299
01-01-416-8010	OPERATING CAPITAL	-	-	-	-	-	-
01-01-416-8020	INFRASTRUCTURE IMPROVEMENTS	-	-	-	-	-	-
01-01-416-9055	TAX SHARING (20)	479,668	478,802	478,802	418,802	384,927	389,302
	CJ WILSON MAZDA	150,000					
	WESTFIELD FORD	203,802					
	PHELAN DODGE	175,000					
TOTAL GENERAL ADMINISTRATION		2,623,615	2,670,753	2,719,499	2,685,932	2,705,173	2,764,391



CITY OF COUNTRYSIDE 2019 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2018 FYE PROJ	2019 BUDGET	2020 PROJ	2021 PROJ	2022 PROJ	2023 PROJ
IT SERVICES							
01-01-418-5120	MAINTENANCE-EQUIPMENT	-	-	-	-	-	-
01-01-418-5500	CELLULAR/PAGERS	-	-	-	-	-	-
01-01-418-5680	SOFTWARE LICENSES (21)	28,481	31,500	22,500	22,950	23,409	23,877
	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					
	LASERFICHE ASSURANCE PROGRAM	3,500					
01-01-418-5890	CONTRACTUAL/CONSULTING	110,787	112,600	114,852	117,149	119,492	121,882
	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	173	2,000	3,500	3,500	3,500	3,500
	MISC COMPUTER SUPPLIES	2,000					
01-01-418-6525	SOFTWARE	29,389	20,000	20,000	20,000	20,000	20,000
	ANTI VIRUS	2,000					
	WINDOWS SERVER 2012	3,000					
	A DOBE PRO LICENSING	5,400					
	SYMATEC	5,000					
01-01-418-6526	HARDWARE	18,370	20,000	20,400	21,012	21,642	22,292
	PC REPLACEMENTS - CITY HALL	10,000					
	PRINTERS/SCANNERS/OTHER	5,000					
01-01-418-8010	OPERATING CAPITAL	-	-	-	-	-	-
TOTAL IT SERVICES		187,200	186,100	181,252	184,611	188,043	191,551



CITY OF COUNTRYSIDE 2019 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2018 FYE PROJ	2019 BUDGET	2020 PROJ	2021 PROJ	2022 PROJ	2023 PROJ
COMMUNITY DEVELOPMENT DEPT.							
01-01-419-4210	SALARIES FULL-TIME	188,444	196,689	203,081	209,682	216,496	223,532
01-01-419-4215	SALARIES PART-TIME	1,546	-	-	-	-	-
01-01-419-4217	OVERTIME	-	186	1,500	1,500	1,500	1,500
01-01-419-4218	BUYBACKS & OTHER BENEFITS	7,451	2,765	2,855	2,948	3,043	3,142
01-01-419-4220	SOCIAL SECURITY TAX	11,606	12,378	12,780	13,196	13,625	14,067
01-01-419-4225	MEDICARE TAX	2,714	2,895	2,989	3,086	3,187	3,290
01-01-419-4230	HEALTH INSURANCE	27,523	39,602	40,592	41,607	42,647	43,713
01-01-419-4235	OTHER INSURANCE	1,325	2,337	2,395	2,455	2,517	2,580
01-01-419-4250	EMPLOYEE ASSISTANCE PROGRAM	35	-	-	35	38	-
01-01-419-4260	IMRF	27,116	27,191	28,075	28,987	29,929	30,902
01-01-419-5120	MAINTENANCE-EQUIPMENT	-	-	-	-	-	-
01-01-419-5130	MAINTENANCE-MOTOR VEHICLES	-	500	500	500	500	500
FORD 500	500						
01-01-419-5320	ENGINEERING	9,696	28,000	28,560	29,131	29,714	30,308
REIMBURSABLE PLAN REVIEWS	28,000						
01-01-419-5360	INSPECTION FEES	15,000	17,500	20,000	20,400	20,808	21,224
CCDPH INSPECTION FEES	17,500						
01-01-419-5370	DATA PROCESSING	-	-	-	-	-	-
01-01-419-5500	CELLULAR/PAGERS	-	-	-	-	-	-
01-01-419-5610	CONFERENCE & TRAVEL	19	1,000	1,000	1,000	1,000	1,000
ILAPA - K CLARK	1,000						
01-01-419-5630	TRAINING & MEETINGS	13	750	750	750	750	750
01-01-419-5650	SUBSCRIPTIONS	3,205	2,712	2,766	2,822	2,878	2,936
COSTAR	2,712						
01-01-419-5670	TUITION REIMBURSEMENT	(1,418)	-	-	-	-	-
01-01-419-5690	MEMBERSHIPS & LICENSES	436	400	400	400	400	400
APA - K CLARK	400						
01-01-419-5810	LEGAL NOTICE/NEWS PUBLICATIONS	-	-	-	-	-	-
01-01-419-5880	REIMBURSABLE EXPENSES	-	-	-	-	-	-
01-01-419-5890	CONTRACTUAL/CONSULTING SERV	270,722	248,800	253,776	258,852	264,029	269,309
FIRE SAFETY PLAN REVIEW	3,800						
CONTRACTING BUILDING OFFICAL	200,000						
PLAN REVIEWS REIMBURSABLE	40,000						
TIMBERLINE GRASS - VACANT LOTS	5,000						
01-01-419-6510	OFFICE SUPPLIES	910	1,500	1,500	1,500	1,500	1,500
MISC OFFICE SUPPLIES	1,500						
01-01-419-6520	OPERATING SUPPLIES	605	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	-	-	-	-	-	-
TOTAL COMMUNITY DEVELOPMENT DEPT		566,948	586,705	605,020	620,350	636,060	652,154
TOTAL LEGISLATION AND ADMINISTRATION		4,103,105	4,180,347	4,263,224	4,264,191	4,319,275	4,415,493



CITY OF COUNTRYSIDE 2019 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2018 FYE PROJ	2019 BUDGET	2020 PROJ	2021 PROJ	2022 PROJ	2023 PROJ
POLICE DEPARTMENT							
01-02-421-4210	SALARIES FULL-TIME (22)	2,383,764	2,498,644	2,517,900	2,599,732	2,684,223	2,771,460
01-02-421-4215	SALARIES PART-TIME	115,906	115,000	118,738	122,596	126,581	130,695
01-02-421-4217	OVERTIME	113,302	108,722	112,255	115,904	119,671	123,560
	OVERTIME EXCLUDING HOLIDAY	47,555					
	HOLIDAY OVERTIME	61,167					
01-02-421-4218	BUYBACKS & OTHER BENEFITS	173,127	256,500	178,754	184,563	190,561	196,755
	SICK BUYBACK	85,469					
	HOLIDAY PAY	67,276					
	VACATION BUYBACK	57,687					
	COMP BUYBACK	33,768					
	ANNUAL LONGEVITY	5,100					
	SPECIALTY PAY	7,200					
01-02-421-4220	SOCIAL SECURITY TAX	168,603	184,474	190,469	196,660	203,051	209,650
01-02-421-4225	MEDICARE TAX	39,454	43,253	44,659	46,110	47,609	49,156
01-02-421-4230	HEALTH INSURANCE	382,310	408,430	418,641	429,107	439,834	450,830
01-02-421-4235	OTHER INSURANCE	20,021	25,159	25,788	26,433	27,093	27,771
01-02-421-4250	EMPLOYEE ASSISTANCE PROGRAM	475	-	475	489	504	519
01-02-421-4260	IMRF	34,581	32,925	33,995	35,100	36,241	37,418
01-02-421-4270	EMPLOYEE PHYSICALS	1,500	2,000	2,000	2,000	2,000	2,000
01-02-421-4290	UNIFORM ALLOWANCE	21,702	25,000	25,000	25,000	25,000	25,000
	PATROL LEATHER ALLOWANCE	4,800					
	UNIFORM REPLACEMENT	19,000					
	DETECTIVE UNIFORM ALLOWANCE	1,200					
01-02-421-5110	MAINTENANCE-BUILDING	-	-	-	-	-	-
01-02-421-5120	MAINTENANCE-EQUIPMENT	8,808	9,150	9,425	9,707	9,998	10,298
	PORT-MOBILE RADIO REPAIRS	500					
	CITY CAMERA SYSTEM	1,000					
	RADAR REPAIRS/CALIBRATION	500					
	FOSTER AND SONS (FIRE EXT)	900					
	EVP DEVICE (PLEASANTVIEW)	2,000					
	ALPR REPAIR	1,000					
	BIKE REPAIRS	450					
	TASERS	2,300					
	COPIER REPAIRS	500					
01-02-421-5130	MAINTENANCE-MOTOR VEHICLE	17,807	20,600	21,218	21,855	22,510	23,185
	CAR WASH/DETAILING	1,000					
	FORD - SQUADS	15,000					
	TIRES - SQUADS	4,000					
	FIRST AID KITS (SQUADS)	600					
01-02-421-5340	LABOR NEGOTIATION	690,723	200,000	50,000	50,000	50,000	50,000
01-02-421-5500	CELLULAR/PAGERS	3,208	4,500	4,590	4,682	4,775	4,871
01-02-421-5610	CONFERENCE & TRAVEL	2,540	4,900	5,000	5,000	5,000	5,000
	ILEAS	500					
	FBINA	2,200					
	IACP	2,200					

THE POLICE DEPARTMENT IS CONTINUED ON THE FOLLOWING PAGE



CITY OF COUNTRYSIDE 2019 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2018 FYE PROJ	2019 BUDGET	2020 PROJ	2021 PROJ	2022 PROJ	2023 PROJ
POLICE DEPARTMENT CONTINUED...							
01-02-421-5630	TRAINING & MEETINGS	7,147	11,250	11,250	8,500	8,500	8,500
	WEST SUBURBAN POLICE CHIEF	200					
	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					
	NORTHWESTERN UNIV - SPSC	3,500					
	SOUTH SUBURBAN CHIEFS OF POLICE	300					
	FBI NA	150					
	COURT SMART LAW ENF	1,200					
	HOMICIDE INVESTIGATION	400					
	IL LEAP	200					
01-02-421-5650	SUBSCRIPTIONS	5,783	6,650	6,783	6,919	7,057	7,198
	IL COMPILED STATUTES	300					
	SUBURBAN LIFE	50					
	DIGITAL RECORDS MGMT	100					
	DATA COM COMPLAINT SOFTWARE	1,000					
	LEXIS NEXIS	1,800					
	EQUIFAX	500					
	LEADSONLINE	1,800					
	E-LINE	600					
	PAGE	500					
01-02-421-5670	TUITION REIMBURSEMENT	10,035	10,400	10,400	10,400	10,400	10,400
	EMPLOYEE #1	5,200					
	EMPLOYEE #2	5,200					
01-02-421-5690	MEMBERSHIPS & LICENSES	2,967	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					
	SOUTH SUBURBAN CHIEFS OF POLICE	100					
	SLEAP	30					
	IL DEPT AG (DOG LICENSE)	25					
	ILEAS	120					

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2018 FYE PROJ	2019 BUDGET	2020 PROJ	2021 PROJ	2022 PROJ	2023 PROJ
POLICE DEPARTMENT CONTINUED...							
01-02-421-5810	LEGAL NOTICE/NEWS PUBLICATION	851	-	850	850	850	850
01-02-421-5890	CONTRACTUAL/CONSULTING SERV	11,588	7,835	7,992	8,152	8,315	8,481
	FULTON - TORNADO ALARM MAINT	850					
	ANIMAL PICKUP	1,000					
	TRAK CRITICAL REACH	285					
	DOA TRANSPORT	1,500					
	ALL TRAFFIC SOLUTIONS	1,500					
	SHRED IT SERVICES	2,700					
01-02-421-6510	OFFICE SUPPLIES	2,771	5,000	5,000	5,000	5,000	5,000
01-02-421-6520	OPERATING SUPPLIES	8,889	17,352	17,699	18,053	18,414	18,782
	TICKET BOOK/LETTERHEAD	4,057					
	AUTOMOTIVE	1,000					
	BIOSAFE (GLOVES/BIOHAZARD)	400					
	JEWEL (SUPPLIES)	400					
	PRISONER'S MEALS	1,200					
	MEDICAL DISPOSAL	500					
	RADIO EQUIPMENT	500					
	POLICE COMPOSITE SKETCH	300					
	SAMS CLUB (SUPPLIES)	500					
	AED MAINTENANCE	700					
	CITIZENS POLICE ACADEMY SUPPLIES	500					
	BACKGROUND/FINGERPRINTING	1,000					
	NEW AED	1,395					
	AMMUNITION	2,500					
	TASER SUPPLIES	2,400					
01-02-421-6530	FUEL/OIL	45,016	45,000	46,350	47,741	49,173	50,648
01-02-421-6540	DUI EQUIPMENT	-	-	-	-	-	-
01-02-421-8010	OPERATING CAPITAL	-	-	-	-	-	-
01-02-421-9070	GRANT EXPENDITURES	199	-	-	-	-	-
01-02-421-9080	ADJUDICATION COSTS	-	-	-	-	-	-
TOTAL POLICE DEPARTMENT		4,273,077	4,046,744	3,869,230	3,984,551	4,106,361	4,232,029



CITY OF COUNTRYSIDE 2019 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2018 FYE PROJ	2019 BUDGET	2020 PROJ	2021 PROJ	2022 PROJ	2023 PROJ
PUBLIC WORKS DEPARTMENT							
01-03-431-4210	SALARIES FULL-TIME	693,137	670,842	692,644	715,155	738,398	762,396
01-03-431-4215	SALARIES PART-TIME	23,600	28,000	28,910	29,850	30,820	31,821
01-03-431-4217	OVERTIME	42,074	36,452	37,637	38,860	40,123	41,427
01-03-431-4218	BUYBACKS & OTHER BENEFITS	50,000	11,558	11,934	12,321	12,722	13,135
01-03-431-4219	PAGER ALLOWANCE	35,947	35,100	36,241	37,419	38,635	39,890
01-03-431-4220	SOCIAL SECURITY TAX	51,571	48,795	50,381	52,018	53,709	55,454
01-03-431-4225	MEDICARE TAX	12,061	11,412	11,783	12,166	12,561	12,969
01-03-431-4230	HEALTH INSURANCE	160,061	140,159	143,663	147,255	150,936	154,709
01-03-431-4235	OTHER INSURANCE	8,260	9,217	9,447	9,684	9,926	10,174
01-03-431-4250	EMPLOYEE ASSISTANCE PROGRAM	176	176	176	176	176	176
01-03-431-4260	IMRF	114,444	103,377	106,737	110,206	113,787	117,485
01-03-431-4270	EMPLOYEE PHYSICALS	1,003	1,500	1,500	1,500	1,500	1,500
	RANDOM DOT	1,000					
	SEASONAL HELP	500					
01-03-431-4290	UNIFORM ALLOWANCE	5,587	8,000	8,160	8,323	8,490	8,659
	10 EMPLOYEES WKLY RENTAL	6,100					
	BOOTS	1,400					
	SAFETY T SHIRTS	500					
01-03-431-5110	MAINTENANCE- BUILDING	46,355	50,000	47,000	47,000	47,000	47,000
	HVAC	12,000					
	ELECTRICAL MAINT	5,000					
	DUMPSTER FEES	25,000					
	FLOOR MATS	3,000					
	DOOR MAINTENANCE	3,000					
	MISC ITEMS	2,000					
01-03-431-5120	MAINTENANCE-EQUIPMENT	20,325	20,000	20,000	20,000	20,000	20,000
01-03-431-5125	MAINTENANCE-INFRASTRUCTURE	67,983	75,000	76,500	78,030	79,591	81,182
	STREET LIGHTS	20,000					
	IDOT TRAFFIC SIGNALS	9,000					
	SIDEWALK REPAIRS	1,000					
	STORM SEWERS	10,000					
	ANNUAL NPDES PERMIT FEE	1,000					
	SIDEWALK INSPECTION PROG	20,000					
	MISC PROJECTS	14,000					
01-03-431-5130	MAINTENANCE-MOTOR VEHICLES	12,520	15,000	15,000	15,000	15,000	15,000
01-03-431-5500	CELLULAR/PAGERS	2,124	1,660	1,660	1,660	1,660	1,660
	DPW PAGERS	160					
	NEXTEL PHONES	1,500					
01-03-431-5610	CONFERENCE & TRAVEL	-	-	-	-	-	-
01-03-431-5630	TRAINING & MEETINGS	495	1,000	1,000	1,000	1,000	1,000
01-03-431-5690	MEMBERSHIPS & LICENSES	54	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 2019 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2018 FYE PROJ	2019 BUDGET	2020 PROJ	2021 PROJ	2022 PROJ	2023 PROJ
PUBLIC WORKS DEPARTMENT CONTINUED...							
01-03-431-5890	CONTRACTUAL/CONSULTING SERV	195,000	184,650	188,343	192,110	195,952	199,871
	ELEVATOR MAINTENANCE	5,000					
	FIRE & SECURITY (INCLUDES ESDA)	9,500					
	FIRE SPRINKLERS	1,000					
	WEED CONTROL/FERTILIZER	5,000					
	CITY HALL GEN SET	1,200					
	BALLFIELD GROOMING	10,000					
	PARK LANDSCAPING	5,000					
	PARKWAY TREE REMOVAL	25,000					
	WOOD CHIP DISPOSAL	2,000					
	LEAF DISPOSAL FEES	15,000					
	PARKWAY TREE PURCH	25,000					
	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	35,000					
	CUSTODIAL SERVICE	24,000					
	C-SIDE PARK PORTA MAINT	2,000					
	SPRING CLEAN UP (ELECTRONICS ONLY)	7,500					
01-03-431-5891	50/50 TREE PROGRAM	40,000	40,000	42,000	44,100	46,305	48,620
01-03-431-6510	OFFICE SUPPLIES	729	1,000	1,000	1,000	1,000	1,000
01-03-431-6520	OPERATING SUPPLIES	138,102	125,400	127,908	130,466	133,075	135,737
	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 MAINTENANCE	40,000					
01-03-431-6530	FUEL/OIL	26,836	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	-	1,150	1,150	1,150	1,150	1,150
TOTAL PUBLIC WORKS DEPARTMENT		1,748,444	1,651,448	1,693,703	1,740,336	1,788,389	1,837,909



CITY OF COUNTRYSIDE 2019 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2018 FYE PROJ	2019 BUDGET	2020 PROJ	2021 PROJ	2022 PROJ	2023 PROJ
E.S.D.A. DEPARTMENT							
01-06-461-4215	SALARIES PART-TIME	-	-	-	-	-	-
01-06-461-4220	SOCIAL SECURITY TAX	-	-	-	-	-	-
01-06-461-4225	MEDICARE TAX	-	-	-	-	-	-
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	-	-	-	-	-	-
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 TORNA DO 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	-	-	-	-	-	-
TOTAL E.S.D.A. DEPARTMENT		-	-	-	-	-	-

EMERGENCY TELEPHONE SYSTEM DEPARTMENT*

01-07-426-5120	MAINTENANCE EQUIPMENT	-	-	5,000	5,001	5,002	5,003
01-07-426-5680	SOFTWARE MAINT/LICENSES	5,420	5,420	5,583	5,750	5,923	6,100
	REVERSE 911	5,420					
01-07-426-5700	TELEPHONE	5,456	5,500	7,500	7,501	7,502	7,503
01-07-426-5890	CONTRACTUAL SERVICES	323,953	323,200	331,280	339,562	348,051	356,752
	WEATHER TAP	100					
	COOK COUNTY RADIO	2,000					
	VERIZON - AIRCARDS ONLY	2,400					
	SWCD PER OFFICER FEE	315,200					
	DATA LINE	3,500					
01-07-426-8010	OPERATING CAPITAL	-	-	-	-	-	-
TOTAL EMERGENCY TELEPHONE SYSTEM DEPARTMENT		334,829	334,120	349,363	357,814	366,478	375,359

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

TOTAL GENERAL FUND EXPENSES	10,459,455	10,212,659	10,175,520	10,346,891	10,580,502	10,860,789
TOTAL GF EXPENSES & OTHER FINANCING USES	12,452,670	13,160,276	13,251,330	13,157,752	13,475,543	13,718,284
GENERAL FUND SURPLUS/(DEFICIT)	598,739	-	379,972	676,078	533,511	468,734





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