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**CITY OF COUNTRYSIDE
FISCAL YEAR 2021 ANNUAL BUDGET**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Countryside
Illinois**

For the Fiscal Year Beginning

May 1, 2019

Christopher P. Morill

Executive Director

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BUDGET TRANSMITTAL



April 22, 2020

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

Dear Mayor and Members of the Council:

Transmitted herewith is the Annual 2021 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, 2020, which represents the fourth 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 presented to the finance committee on October 23, 2019 along with the initial requested budgets from each department head. The initial requested budget reflected a structurally balanced general fund after approximately \$1MM in interfund transfers to support capital outlays. The City utilizes motor fuel tax revenues/reserves every other year to fund the current period's road resurfacing projects identified in the five-year resurfacing plan. The prior budget cycle utilized MFT funds to support resurfacing projects – this year approximately \$500K in resurfacing projects from the five-year plan will be funded from a general fund transfer to the capital fund. Other budgeted capital outlays include equipment and vehicle purchases for the public works and police departments, residual City Hall construction costs, and the local share of grant project outlays.

Given the balanced general fund operations on conservative revenue projections, staff recommended abating all debt service tax levies for the sixth consecutive year. At the December City Council meeting, the City Council unanimously approved resolutions to abate all debt service property tax levies. Historically, the City has not filed an operating levy imposing property taxes to support City operations and with exception to the recessionary tax years 2009-2013, the City typically abates all debt service property tax levies thereby not extending property taxes to cover budgeted operating and capital costs.

BUDGET TRANSMITTAL CONTINUED...

Budget Process Continued...

The Finance Director, the primary Water Technician, Public Works Superintendent, and the City Engineer presented an updated five-year capital plan with a focus on fiscal year 2021 proposed projects to the Infrastructure Committee in February. As previously noted, general fund covered projects included equipment and vehicle purchases, remaining construction and retention costs on the City Hall project, and the City's local share of Federal/State funded grant projects. The City Engineer presented the East Avenue water main relocation project and the need to fund it in the current period. This timing was driven by the need to coordinate utility relocation that would be required to undertake the Illinois Department of Transportation's East Avenue widening project. The City Engineer also explained how utility conflict issues delayed this project, which was originally slated in the fiscal year 2020 budget.

The Infrastructure Committee unanimously approved the five-year plan as presented assuming that projects beyond the current budget period were highly subject to change. Annually, the City Engineer, Public Works Superintendent, and Water Technician evaluate road and water main conditions to determine if any unidentified or further out projects need to be reprioritized. Following the Infrastructure Committee, the Finance Committee met and discussed the capital plan and prioritized projects for the current budget year as well. Also in anticipation of this Committee discussion, projections were updated through December with additional data points, and expenses were now budgeted and presented for all nine of the City's funds. By this meeting, final renewal rates for insurance were determined, and cost of living adjustments were projected at a 2% CPI increase.

The Finance Committee was anticipated to review a near final budget at the March meeting. In early March, they were several internal staff discussions and conversations with elected officials regarding capital priorities through the closing of fiscal year 2020 as well as budgeted capital outlay adjustments as related to prior fiscal 2021 budget presentations. On a monthly basis, the Finance Director presents the monthly treasurer's report to the Finance Committee (if held) and/or to all of the elected officials via email. Through early March, the financial statements for the general fund were reflecting a sizable projected surplus in the \$500K to \$700K range primarily due to growth in sales taxes, investment income, state income/use/gaming taxes, and receipts of certain non-reoccurring revenue from staff negotiated credits (primarily from utility vendors).

Based on the current period accrued surplus and receipt of certain non-reoccurring income, staff recommended that we consider doing certain projects budgeted in fiscal 2021 in the current period to absorb some of the surplus and reduce the risk that potentially impaired economic conditions might have on the fiscal 2021 budget. Staff explained in conversations with elected officials that if they concurred with accelerating these projects they could be ratified in a budget amendment in April.

The Finance Director gave a final budget presentation to the Council and the Public at the Public Hearing on April 22, 2020. Following the public hearing, the City Council approved the 2021 Annual Budget at the fund level under Ordinance 20-09-O. The City analyzed the projected 2020 year-end figures and the City Council approved a Supplemental Appropriations Ordinance known as Ordinance 20-10-O on April 22, 2020. According to Illinois budget law, amendments require approval by a two-thirds vote of the governing body. Subsequent to the approval of the budget, the Finance Director began forecasting the annual budget on a monthly basis with allocations based on prior year cash flow trends to match forecasted spending patterns. This practice historically produces better variance trending and analysis in the Monthly Treasurer's Reports.



BUDGET TRANSMITTAL CONTINUED...

Budget Calendar for Fiscal Year 2021

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 as 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 as 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 as required	Committee/staff recommendations, adjustments	Jan
Coffee with the Mayor forum	Update the public on current projects/initiatives	Jan
Additional department head/committee meetings as needed	Discuss/update operating and capital priorities	Feb
Updated Requested Budget to Finance Committee as required	Ongoing issues, balance, priorities, needs	Feb
Additional department head/committee meetings as needed	Discuss/update operating and capital priorities	Mar
Refresh projections with new data points through Feb	Projected costs, trends, and assumptions	Mar
Updated Requested Budget to Finance Committee	Committee/staff recommendations, adjustments	Mar
Final Finance Committee presentation if needed	Updated projections, final outlook for budget year	Apr
Conduct Public Hearing to present budget to public/Council	Summary/presentation of final requested budget	Apr
City Council takes action on appropriations ordinance	Provides legal level of authority for expenditures	Apr
Year end projections to determine amendments to prior year	Carry over projects, unexpected events, etc.	Apr
Subsequent Appropriations Ordinance for consideration	Carry over projects, unexpected events, etc.	Apr
Coffee with the Mayor Forum	Update the public on current projects/initiatives	Apr
Project annual budget monthly and input into ERP system	Contractual considerations, prior year results	May
Provide copies of approved budget to department heads	Develop final departmental sections	May
Complete/update departmental sections of budget book	Articulate budget priorities/values/goals	Jun/July
Complete/update statistical, summary and other schedules	Update summary of long term plans, goals, values	Jun/July
Review and respond to prior year GFOA comments	Updated document accordingly	Jun/July
Submit final document to the GFOA for consideration of award	Evaluation of Mandatory Criteria in document	July

BUDGET TRANSMITTAL CONTINUED...

Development of Entity Wide Strategic Goals and Strategies

According to GFOA best practices, strategic planning is a management tool designed to help organizations assess the current environment, anticipate and respond appropriately to changes therein, envision the future, increase effectiveness, and to develop commitment to the mission. 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 (20-21)
○ Sidewalk/Senior Apron Plowing	(B) Expand programs for needy families (20-21)
○ Spring Clean/Brush Programs	(C) Renegotiate vendor fees for programs (20-21)
○ Reimbursement Programs	(D) Create new drainage improvement plan (20-21)
○ Donations	(D) Administer/self-fund new community events (21)
○ IDOT/DHS Grant Programs	(E) Implement/fund programs for at risk community groups and constituents (20-22)
○ 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 evaluate public opinion of service and project priorities (21)
○ Memberships/Licenses	(C) Implement/integrate new document management and enterprise-wide software solutions (20-21)
○ Software/Hardware Expenses	(D) Pursue professional certifications (20)
○ 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 (20-22)
○ Tax Sharing Programs	(B) Utilize grant programs to develop the La Grange Corridor and Brainard Ave bike path (20-21)
○ Grant Revenues/Expenses	(C) Implement Net Zero on City Hall Project (20-22)
○ Capital Outlays	(D) Leverage new city hall investment as catalyst for redevelopment along Joliet Rd Corridor (20-23)
○ 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 the 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 (20-22)
○ Bond Abatements	(B) Given historically low Treasury and Municipal (MMD) rates and spreads – evaluate opportunity to refund existing taxable bond issues.
○ Sponsorship Revenue	(C) Create new TIF District to facilitate redevelopment of former City Hall site (20-22)
○ Debt Proceeds	(D) Outperform investment benchmarks (20-22)
○ Overtime Cost Reduction	
○ Home Rule Sales Tax	
○ Investment Income	

PLEASE SEE "DEPARTMENTAL SECTION" OF THIS BUDGET DOCUMENT, ON PAGES 69 THROUGH 132. THE DEPARTMENTAL SECTION SHOWS THE LINKAGE BETWEEN INDIVIDUAL DEPARTMENTAL GOALS AND ACCOMPLISHMENTS WITH THE ENTITY WIDE STRATEGIC GOALS, VISION, AND FOCUS AREAS NOTED. 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 and Electronics Recycling. 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 Retail Corridor (ARC) which requires Fees in Lieu of Taxes for prospective businesses in the corridor that do not generate sales tax on at least 50% of total revenues. This program helps preserve the City's retail base and generates additional revenues from non-conforming zoning uses. The City created the 55th Street Commercial TIF last year.
- (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 constrained. The Infrastructure Committee and City Engineer continuously update the street condition map and the five-year street improvement plan. Motor Fuel Tax dollars are utilized every other year on this program with significant additional general fund support on a pay as you go basis. New water main replacements are considered annually based on conditions assessments.
- (5) EFFICIENT AND EQUITABLE FINANCING OF PROGRAMS/ASSETS/SERVICES: When the economic shocks of the Great 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 by the City's constituency. The City carefully and skillfully assessed stakeholder burden and appropriate funding sources as it developed the financing plan for the new City Hall project (without the use of property taxes).

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. Total Capital Fund budgeted outlays are just under \$1.2MM this year and there is another \$2.2MM budgeted in the Water Fund to cover the East Avenue Water Main relocation project. The City Engineer has been assessing and coordinating utility conflict issues with the Illinois Department of Transportation (IDOT). IDOT will be widening East Avenue in the upcoming budget period and the City has to relocate the water main into the parkway so that it is not underneath the road. In addition, this project involves resizing the main from 10 inches to 16 inches, which will improve fire flow in the system and create a 16 inch main from the pump house to Joliet and LaGrange Rds.

Additional capital projects include new equipment and vehicles for the Police and Department of Public Works, four different street resurfacing projects as the City typically spends \$400-\$750 annually on the street resurfacing plan, and residual retention costs for the City Municipal Complex. As previously noted, The City utilizes Motor Fuel Tax dollars on the resurfacing projects every other year, while the General Fund supports those projects when the MFT dollars are not utilized in a particular period. Since FY 2020 projects were funded with MFT dollars, the proposed FY 2021 projects will be supported by the General Fund.

The Mayor and City Council have embraced and committed to a sustainable project approach on the City Municipal Complex. In the early stages of the project, the elected officials and consultants targeted the LEED Silver certification. As the project progresses, the elected officials and consultant began to believe that with sufficient support, the project could obtain Net Zero and LEED Gold Credentials making it the first Net Zero municipal complex in the State of Illinois. Collectively, the elected officials, staff, and consulting started looking into Grant Programs to help offset the cost of the aggressive sustainability design. Grant Funding was secured from the Illinois Clean Energy Community Foundation in the amount of \$1MM.

The financial condition of the State of Illinois continues to be a challenge for local governments. The State is experiencing prolonged financial difficulties, pension funding issues and a backlog of unpaid bills. Because of these continued financial, credit, and budget concerns, State legislation was passed to reduce the local government's 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+ basis point wider yields on comparable credits versus out of state issuers).

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. By the end of March, City Management was ready to present a final requested budget to the Finance Committee that reflected balanced operations in the City's primary operating funds. In mid-March the Global Pandemic (COVID 19) emerged and the State of Illinois issued an Emergency Declaration and Stay at Home Order for all non-essential workers and businesses. Retail locations were largely closed or ordered to operate under significant restrictions (appointment only, curbside pickup, online sales, etc.).

BUDGET TRANSMITTAL CONTINUED...

Short Term Factors Continued...

The significant impact caused by the pandemic posed significant risks to revenue streams forecasted in the budget especially due to the fact that the City relies on economically sensitive revenues streams (primarily sales taxes, restaurant tax, income tax, fuel tax, investment income, etc.) to fund City programs and services. Given the emerging risk relative to the Emergency Declaration, the Finance Director began putting together scenario modeling on the top General Fund revenues to attempt to forecast revenue impairment. The revenue projections were presented to the City Council and public participants at a public hearing. Given the difficulty in predicting the duration of the revenue impacts in the current budget and the significant lag in getting economic data, the Finance Director urged the City Council to pass a conservative but optimistic budget without significant adjustments for current market conditions present in April. At the budget hearing, City Council members committed to slowing down any major expenditures until the true economic impact of the pandemic could be properly assessed. The revenue projections for April were based on April 2019 actual data with sector sensitivity adjustments based on the essential nature of the industry and State Imposed operating limitations. See below.

REVENUE IMPACT PER MONTH

% OF BUDG	SOURCE	CONSIDERATIONS	APRIL OPTIMISTIC	APRIL MEDIAN	APRIL PESSIMISTIC
68.2%	SALES TAX	SHELTER IN PLACE IS SECTOR SENSITIVE - SHAPE OF RECOVERY	797,694	606,248	502,547
4.4%	INCOME TAX	CAPITAL LOSSES - ACUTE AND LARGE SPIKE IN UNEMPLOYMENT - LAG	51,250	46,125	41,000
4.3%	RESTAURANT TAX	NO ON PREMISE CONSUMPTION - INCREASED CARRY OUTS	50,417	37,813	25,208
3.5%	INVESTMENT INCOME	HISTORICALLY LOW INTEREST RATES - DISLOCATION OF MARKETS/SPREADS	40,608	30,456	20,304
3.1%	VEHICLE FUEL TAX	TYPICALLY SHOWS INELASTICITY - SHELTER IN PLACE EFFECTS	36,250	27,188	18,125
2.9%	ELECTRICAL USE TAX	SHELTER IN PLACE CONSIDERATIONS - RESIDENTIAL VS. COMMERCIAL	33,333	30,000	25,000
2.2%	STATE GAMING TAX	NO ON PREMISE CONSUMPTION - ON SITE GAMING OPERATIONS HAULTED	25,417	-	-
1.4%	TRANSFER IN (HOTEL)	NON ESSENTIAL CORPORATE AND LEISURE TRAVEL SUSPENDED	16,667	8,333	3,333
89.9%	TOTAL REVENUE/MONTH		1,051,636	786,162	635,518
	VARIANCE	SCENARIO BASED		(265,474)	(416,117)

MONTHLY SALES TAX IMPACT BY SECTOR/FACTOR

% OF TOTAL	SECTOR	CONSIDERATIONS	FACTOR	APRIL OPTIMISTIC	FACTOR	APRIL MEDIAN
42.5%	AUTO/FILLING STATIONS	APPOINTMENT ONLY - INCENTIVES/RATES	100%	348,280	75%	261,210
10.6%	DRINKING AND EATING PLACES	NO ON PREMISE CONSUMPTION	100%	81,324	62%	50,421
9.2%	FOOD (GROCERS)	ESSENTIAL PRODUCTS	100%	73,838	115%	84,914
8.7%	FURNITURE/HI/RADIO	CURB SIDE PICKUP ONLY	100%	66,242	69%	45,707
8.3%	LUMBER/BLDG/HARDWARE	ESSENTIAL PRODUCTS - INCS HOME DEPOT	100%	80,175	125%	100,219
7.6%	GENERAL MERCHANDISE	DEPARTMENT STORES CLOSED	100%	52,779	10%	5,278
6.3%	DRUGS/MISC RETAIL	INCLUDES RETAILERS THAT ARE CLOSED	100%	47,274	57%	26,946
5.6%	AGRICULTURE/ALL OTHERS	INCLUDES ESSENTIAL AND NON ESSENTIAL	100%	37,820	72%	27,230
0.8%	MANUFACTURERS	INCLUDES ESSENTIAL AND NON ESSENTIAL	100%	5,101	75%	3,826
0.3%	APPAREL	NON ESSENTIAL AND DEPT STORES	100%	1,767	0%	-
100.0%	TOTAL REVENUE PER MONTH		100%	794,600	76%	605,751
	VARIANCE	SCENARIO BASED				(188,849)



BUDGET TRANSMITTAL CONTINUED...

Short Term Factors Continued...

MONTHLY SALES TAX IMPACT BY SECTOR/FACTOR

% OF TOTAL	SECTOR	CONSIDERATIONS	FACTOR	APRIL OPTOMISTIC	FACTOR	APRIL PESSIMISTIC
42.5%	AUTO/FILLING STATIONS	APPOINTEMENT ONLY - INCENTIVES/RATES	100%	348,280	50%	174,140
10.6%	DRINKING AND EATING PLACES	NO ON PREMISE CONSUMPTION	100%	81,324	62%	50,421
9.2%	FOOD (GROCERS)	EESSENTIAL PRODUCTS	100%	73,838	107%	79,007
8.7%	FURNITURE/HH/RADIO	CURB SIDE PICKUP ONLY	100%	66,242	63%	41,732
8.3%	LUMBER/BLDG/HARDWARE	ESSENTIAL PRODUCTS - INCS HOME DEPOT	100%	80,175	115%	92,201
7.6%	GENERAL MERCHANDISE	DEPARTMENT STORES CLOSED	100%	52,779	9%	4,750
6.3%	DRUGS/MISC RETAIL	INCLUDES RETAILERS THAT ARE CLOSED	100%	47,274	57%	26,946
5.6%	AGRICULTURE/ALL OTHERS	INCLUDES ESSENTIAL AND NON ESSENTIAL	100%	37,820	72%	27,230
0.8%	MANUFACTURERS	INCLUDES ESSENTIAL AND NON ESSENTIAL	100%	5,101	75%	3,826
0.3%	APPAREL	NON ESSENTIAL AND DEPT STORES	100%	1,767	0%	-
100.0%	TOTAL REVENUE PER MONTH		100%	794,600	63%	500,254
	VARIANCE	SCENARIO BASED				(294,346)

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 or condition of assets. These longer-term financial plans take the form of the five-year general fund projections and other schedules contained in the debt and capital improvement summary sections that reflect the City's five year capital plans for resurfacing projects, other governmental, and business-type capital investments.

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). The City uses external sources to forecast forward factors affecting the City's streams including benchmarks such as Real GDP and CPI estimates provided by the US Congressional Budget Office (CBO). The five year general fund forecast and capital plans for governmental and business type funds utilize these projections to model revenue sensitivity and available funding for capital projects. All of these noted long-term plans are absorbing some decline in real GDP forecast over the next five years. We would expect most of the City's economically sensitive streams to follow this general trend. When confronted with economic pressures, the City historically evaluates cost reductions, program priorities, revenue policies/options, and adjustments to capital funding if appropriate. The City also maintains significant reserves and a levy option for additional flexibility. Please see the following chart for CBO projections through 2030.



CITY OF COUNTRYSIDE 2021 ANNUAL BUDGET

Long Term Considerations and Financial Plans Continued...

CONGRESSIONAL BUDGET OFFICE (CBO's) ECONOMIC PROJECTIONS FOR CALENDAR YEARS 2020-2030						
CHANGE FROM YEAR TO YEAR						
	ACT 2019	2020	2021	2022	2023-24	2025-30
GROSS DOMESTIC PRODUCT (REAL)	2.30%	-5.80%	4.00%	2.90%	2.20%	2.10%
GROSS DOMESTIC PRODUCT (NOMINAL)	4.10%	-5.10%	4.80%	4.60%	4.20%	4.20%
CONSUMER PRICE INDEX	1.80%	0.90%	1.20%	1.70%	2.10%	2.20%
CORE PCE PRICE INDEX	1.60%	1.00%	0.90%	1.50%	1.80%	1.90%
ANNUAL AVERAGE						
UNEMPLOYMENT RATE	3.70%	10.60%	8.40%	7.10%	6.30%	4.80%
3 - MONTH TREASURY BILLS	2.10%	0.40%	0.20%	0.20%	0.20%	1.00%
10 - YEAR TREASURY NOTES	2.10%	0.90%	0.90%	1.10%	1.50%	2.60%

Financial Summary and Overview of Final Budget

The final budget was presented at the Public Hearing, which preceded the regular board meeting on April 22, 2020 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 20 budget year. The City historically amends budgets before year-end to account for unexpected events, carryover projects, and unbudgeted needs that surface, etc. The "Coffee with the Mayor" forum was used throughout the budget cycle to convey budget programs and priorities. In addition, community stakeholders had opportunities to discuss budget priorities, projects, and initiatives at public committee meetings including finance, infrastructure, and water committees where five-year plans were discussed.

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

FUND NAME	REVENUES	EXPENDITURES	NET
GENERAL CORPORATE	14,042,466	14,042,466	-
MOTOR FUEL	246,439	-	246,439
HOTEL/MOTEL	407,500	407,500	-
COMMERCIAL TIF	558,908	352,479	206,429
CAPITAL PROJECTS	1,778,667	1,778,667	-
DRUG FORFEITURE	100,195	5,000	95,195
WATER	4,619,447	6,180,461	(1,561,014)
SEWER	25,950	31,208	(5,258)
FLAGG CREEK GOLF COURSE	1,198,988	1,198,988	-
TOTAL	22,978,560	23,996,769	(1,018,209)

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. Revenue impairment is expected from the effects of the Pandemic. The Council passed a conservative but optimistic budget with a commitment to curtail non-essential programs, services and outlays until the duration and severity of the economic impacts can be properly assessed.

Hotel/Motel Fund (Major/Govt): Projected FY 21 revenues reflect some contraction in Hotel Taxes although they likely do not reflect the true impact of the pandemic on non-essential travel. On the expense side, marketing costs for local businesses and special events expenditures will be reduced as well as most of these events will be limited or cancelled all together. Historically the Hotel Taxes are used to support these expenditures – marketing, community development, and special events.

Commercial TIF Fund (Major/Govt): Incremental property taxes and EAVs in the TIF District have grown by over \$245K from the completed construction on the Ettleson Hyundai project. Revenues grew to nearly \$700K in 2020 from a one-time accounting treatment (revenue recognition from the Cook County Clerk) as related to taxes generated from this large project in the initial year of completion. Stabilized increment of \$545K is expected annually which will support over \$300K in repayment of the General Fund TIF note.

Capital Fund (Major/Govt): Operating transfers in from the General Fund of \$1.2MM and Grant Funding of just under \$600K could be available to support the current year capital outlays which consist of retention on the City Municipal complex, equipment and vehicle replacement outlays for the public works and police departments, and the annual resurfacing projects from the five year plan.

Water Fund (Major/Proprietary): Projected a pass-through rate increase from the Village of McCook/Chicago. The Water Fund is reflecting a \$1.435MM drawdown after approving a water main replacement project on East Avenue for \$2.2MM. Reserves are sufficient to absorb this draw down.

Sewer Fund (Major/Proprietary): The Sewer Fund is also reflecting a small potential drawdown of just over \$5.2K after absorbing annual maintenance costs for the sewer inspection program (MWRD).

Flagg Creek (Major/Proprietary): Operations are balanced this year after absorbing just under \$60K in capital outlays/infrastructure improvements and a projected profit sharing distribution to the member governments for \$75K.

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, 2019

OTHER ELECTED OFFICIALS

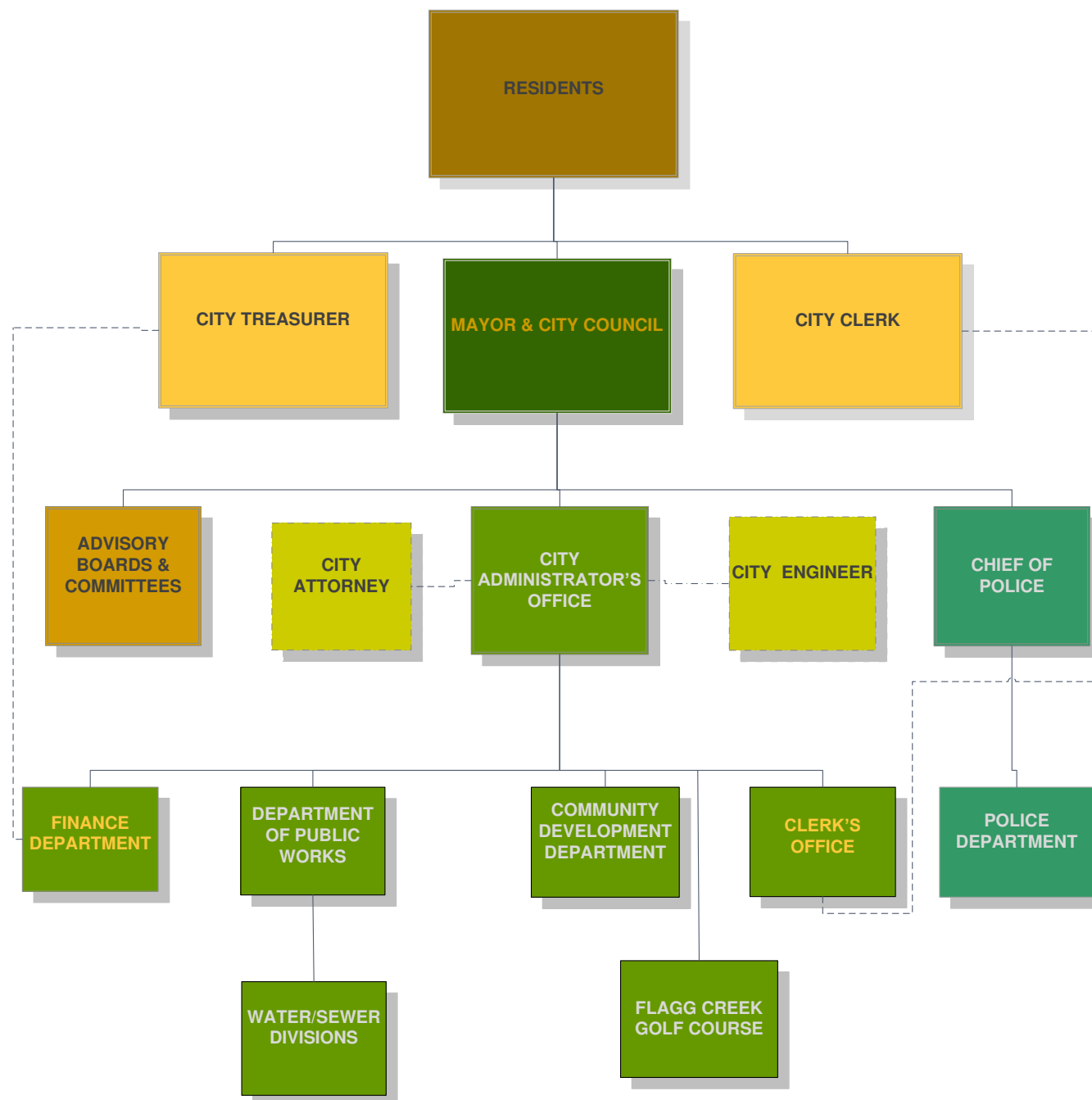


City Treasurer
Caryn Stancik



City Clerk
Elizabeth A. Kmet

CITY OF COUNTRYSIDE - ORGANIZATIONAL CHART



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

**COMMUNITY PROFILE*****History:***

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

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

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

Government Profile:

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

The City has approximately 54 full-time employees and provides many services including police protection, streets and highways, water distribution, public improvements, planning and zoning, recreation, and general administrative services. The City provides sanitary sewer services to a portion of Ward 2. The South Lyons Sanitary District, a separate taxing body, services the remainder of the City. The City provides water service to all areas of the city other than the "Triangle" area of Ward 3, which gets its water from LaGrange Highlands. The Pleasantview Fire Protection District, a separate taxing body, provides fire services.

COMMUNITY PROFILE CONTINUED...

Government Profile Continued...

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

Demographics and the Local Economy:

Population
5,895

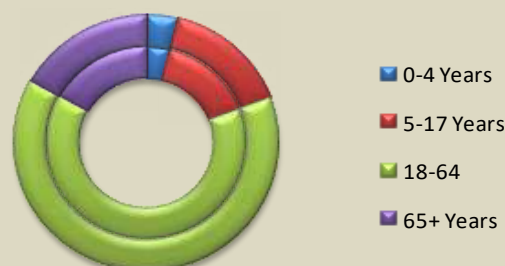
Average
Household
Income
\$72,911

Median
Home
Value
\$216,600

Full Value
Per Capita
\$153,596

Retail Sales
per Capita
\$122,389

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

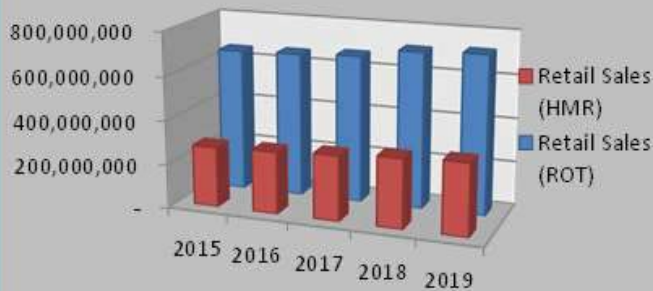
EDUCATIONAL ATTAINMENT

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

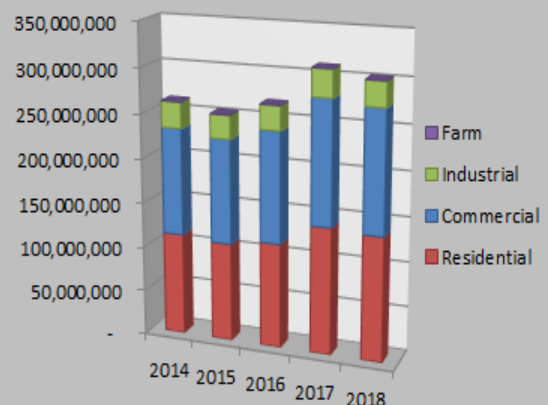
(Source: the City)

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
2019 (2018 Tax Year)

Taxpayer	Total Equalized Assessed Value	Rank	Percentage of Total EAV
Simon Property Group	11,660,883	1	3.86%
VIP Oakton	5,500,384	2	1.82%
IRC - Salem Square	5,391,470	4	1.79%
Cubesmart	5,137,736	5	1.70%
Lenoch Properties	4,924,803	6	1.63%
7978 Associates XIXLLC	4,313,858	7	1.43%
Home Depot USA Tax Dept	3,972,470	8	1.32%
Michael Ettleson	3,939,128	8	1.31%
Autobarn Countryside	3,688,821	9	1.22%
Countryside Lodging	3,600,981	10	1.19%
TOTAL TOP 10	52,130,534		17.27%
TOTAL EAV	301,815,964		

EAV BY PROPERTY CLASSIFICATION



COMMUNITY PROFILE CONTINUED...



COMMUNITY PROFILE CONTINUED...



COMMUNITY PROFILE CONTINUED...





COUNTRYSIDE
CHICAGO'S WESTERN GATEWAY

CITY OF COUNTRYSIDE 2021 ANNUAL BUDGET

COMMUNITY PROFILE CONTINUED...





CITY OF COUNTRYSIDE 2021 ANNUAL BUDGET

FUND STRUCTURE AND FINANCIAL POLICIES

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

FUND	PURPOSE	BUDGET BASIS/ MEASUREMENT FOCUS	ACCOUNTING BASIS/ MEASUREMENT FOCUS	FUND BALANCE REQUIREMENT	% BASED ON 4/30/19 AUDIT
GOVERNMENTAL FUNDS					
General Fund (Major)	Primary Operating Fund of the City	Modified Accrual / Current Resource Measurement	Modified Accrual / Current Resource Measurement	50% of Budgeted Expenses	77% of Budgeted (FY 21) Expenses
Hotel/Motel (Major)	Funds Community Events, Business Development, and Capital Projects	Modified Accrual / Current Resource Measurement	Modified Accrual / Current Resource Measurement	N/A	N/A
Commercial TIF (Major)	Records Capital and Debt Service Activities of TIF District	Modified Accrual / Current Resource Measurement	Modified Accrual / Current Resource Measurement	N/A	N/A
Capital Fund (Non-Major)	Capital expenditures supported by General/ Hotel Fund and Grants	Modified Accrual / Current Resource Measurement	Modified Accrual / Current Resource Measurement	(N/A) Supported by Fund Transfers Annually	(N/A) Supported by Fund Transfers Annually
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	(N/A) Expenditures Budgeted Bi- Annually	(N/A) 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	(N/A) Supported by Fund Transfers Annually	(N/A) 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	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	59% of Budgeted (FY 21) 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	63% of Budgeted (FY 21) 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.	(\$164,068) Largely Caused by GASB 68 Recognition

FUND STRUCTURE AND FINANCIAL POLICIES CONTINUED...

Accounting Policies

The financial reporting entity of the City of Countryside is comprised of all the funds of the primary government (i.e., the City of Countryside as legally defined). It has no component units. The accounts of the City are organized based on funds, each of which is considered a separate accounting entity. The General Fund is the primary operating fund of the City. Other major government funds include the Hotel/Motel, Commercial TIF, and Capital Funds. Major Proprietary Funds include the Water/Sewer and Flagg Creek Golf Course Funds. Non-Major and Special Revenue funds include the E911, Motor Fuel Tax, 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 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 drawdowns are planned and budgeted they should be done so on a limited basis, typically only for the purpose of funding major capital projects, and only after 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. A third party licensed actuary determines the City's annual required pension expense (employer's required contribution to the fund) annually. The City records and budgets said activity in the General Fund.

The Flagg Creek Golf Course is a joint venture between the City of Countryside (the "City") and the Pleasant Dale Park District (the "Park District"). The Flagg Creek Advisory Board has five appointed (by the City and Park District) members serving annual terms. The Advisory Board oversees the general operations and maintenance of the Course, and recommends a fiscal year budget, by February 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, covered under the City's personnel policies, and benefit plans. Separate annual audits are required for the Golf Course—the City has complete discretion with respect to auditor selection and timing. The fiscal year of the Golf Course corresponds with the City's fiscal year.

Purchasing Policy

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

FUND STRUCTURE AND FINANCIAL POLICIES CONTINUED...

Purchasing Policy Continued...

<u>Dollar Limits</u>	<u>Required Approvals</u>
Up to \$500	Supervisor or Department Head
Up to 2,500	Department Head
Up to \$10,000	City Administrator
\$10,001 & Above	City Council

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

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

<u>Up to \$500</u>	One verbal quote is required; however, employees are encouraged to seek additional quotes when possible.
<u>\$501 - \$2,500</u>	Three verbal quotes must be obtained. The quotes must be attached to the electronic requisition file where a requisition is required under this policy. Requisitions are not required for purchases authorized under the individual's spending authority. Where a requisition is not required, the quotes should be attached to the electronic invoice approval document.
<u>\$2,501 - \$20,000</u>	Three written quotes. The quotes must be attached to the electronic requisition file where a requisition is required under this policy. Requisitions are not required for purchases authorized under the individual's spending authority. Where a requisition is not required, the quotes should be attached to the electronic invoice approval document. City Council approval is required for purchases in excess of \$10,000.
<u>\$20,001 & Above</u>	Must be competitively bid in accordance with State law and City policy unless waiver is passed by City Council. City Council approval is required for all contracts of this dollar amount.

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

FUND STRUCTURE AND FINANCIAL POLICIES CONTINUED...

Purchasing Policy Continued...

Contracts for parts, supplies or equipment that are available only from a single source are referred to as sole source purchases. These items shall not be subject to requirements for seeking competitive quotes or bids although purchases in excess of \$10,000 shall be approved by City Council prior to acquisition.

In the event of an emergency affecting the public health and safety or having an immediate or adverse effect on pertinent City operations, the City Administrator, or his/her designee may authorize a vendor to perform work necessary to resolve such emergency without formal bid solicitation. Documentation of the emergency and the need for immediate action shall be presented to the City Council in a reasonable period following resolution of the crisis.

An emergency purchase order can be issued authorizing a vendor to perform all work necessary only if the public health and safety could be affected, or the event has an immediate or adverse effect on pertinent City operations. If the emergency and the need for immediate action exceed \$10,000, documentation shall be presented to the City Administrator or his/her designee prior to such authorization.

The Department Head requesting the emergency purchase order shall contact the City Administrator or his/her designee in order to authorize the vendor to perform services or to procure goods or supplies required to resolve the emergency. The City Administrator or his/her designee will then issue an emergency purchase order to the vendor. If the goods or services provided to resolve the emergency exceed \$10,000, the City Administrator will need to ratify emergency purchases through City Council approval within a reasonable period.

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

At his/her discretion, the City Administrator shall determine whether these purchases require City Council approval of a waiver of bids. Where a bid waiver is determined to not be necessary, said purchases shall still be subject to the requirements of Chapter 3, Section A of this manual concerning quote solicitation for purchases under \$20,000.

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

The City Council, by a two-thirds vote of all the Trustees then holding office, may waive the bidding procedures and enter into a contract or agreement. Requests for bid waivers shall be made only when goods or services are proprietary (i.e. sole source), where standardization is necessary or desirable (e.g. water pumps, legal counsel, etc.), in emergencies as defined in this manual or when it is in the best interests of the City, including negotiating contracts with existing vendors.

FUND STRUCTURE AND FINANCIAL POLICIES CONTINUED...

Revenue Policies and Procedures

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

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

To mitigate these risks, the City annually reviews all taxes and fees to determine if any additional adjustments are merited. In examining the revenues and funding needs, management looks at both short term and long trends and risks, stakeholder burden and/or benefits, and the relative and material impacts of adjustments to said revenues (.i.e. how much additional revenue is produced from a percentage increase in 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: non-spendable fund balance, restricted fund balance, committed fund balance, assigned fund balance, and unassigned fund balance. The last three categories are generally classified or referred to as “unrestricted fund balance.” GAAP Financial Statements for Proprietary Funds (the Water, Sewer, and Flagg Creek Golf Course Funds for the City) capitalize rather than expense capital outlays, and provide for depreciation expense as a charge against current revenues. The budget document presents these funds on a “government fund basis”, “modified accrual basis” or “budgetary basis”. Fund balances for these funds are then converted to a “GAAP basis” for historical years in the budget summaries in the budget document, and in the required supplementary schedules in the audit (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 66% of the General Fund Revenue and within that 66%, 43% of the revenues are tied to the auto industry. Although the City does have significant additional financial flexibility in the form of a property tax levy option, it is and has been the preference of the City Council and management to fund current operations, debt service, pension, and capital costs without the use of it.

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

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

Other Uses of Fund Balance:

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

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

FUND STRUCTURE AND FINANCIAL POLICIES CONTINUED...

Debt Management Policy

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

Credit Ratings and Other Financial Standards:

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

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

Capital Planning:

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

Debt Limits:

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

Capital Financing and Debt Structure:

The City initially relies on current revenues, particularly sales taxes, and grants to finance its capital needs. Debt will be issued for a capital project only when it is an appropriate means to achieve a fair allocation of costs between current and future beneficiaries or users, or in the case of an emergency capital need. Debt will be used only to finance capital projects and equipment and debt maturities will not exceed the useful life of the 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 to rapidly recapture its credit capacity for future use. The City shall strive to repay debt on a level debt service basis with the lowest impact on taxpayers. Bonds that benefit the entire community and are payable from general taxation would typically be issued as general obligation bonds. Such bonds typically result in the lowest possible net interest cost for such borrowings. For all other purposes, revenue bonds should be issued to finance the related capital projects to reduce the financial impact on the City; however, if revenue bonds are not feasible or would result in a substantially higher interest cost, the City could issue general obligation bonds instead. If general obligation bonds are issued for credit enhancement purposes, the City's General Fund could receive consideration for providing credit support to other funds or projects.

Refunding and Defeasance:

Periodic reviews of all outstanding debt will be undertaken to determine refunding opportunities. Refunding will be considered (within federal tax law constraints) if and when there is a net economic benefit of the refunding, the refunding is essential in order to release restrictive bond covenants which affect the operations and management of the City, or to restructure the debt repayment to better match the revenues stream(s) earmarked to repay the debt. In general, advance refunding for economic savings will be undertaken when a net present value savings of at least five percent (5%) of the refunded debt can be achieved.

Use of Alternative Debt Structures and Derivatives:

With the emergence of alternative bond structures, the City might be able to achieve a lower cost of financing through alternative debt instruments, or debt products including but not limited to variable rate debt, bank notes/direct placements, and interest rate management products such as caps, swaps, collars, etc. As an example, municipal borrowers can potentially lower borrowing costs by issuing variable rate debt and executing a separate ("pay fixed" and "receive float") interest swap. Such a structure effectively creates synthetic fixed rate debt that could result in lower net interest rate costs than traditional fixed rate bonds. Before the City entertains such a debt structure, it should adopt a more comprehensive and robust Interest Rate Swap or other appropriate Policy. Further, execution of such alternative debt structures should demonstrate value to the City after careful consideration of suitability and additional risk and return tradeoffs.

Manner of Sale:

The City will sell bonds in a manner that will obtain the lowest net interest cost. Consistent with the City's relatively strong investment grade credit rating, a competitive sale offering could result in the lowest net interest cost to the City assuming new debt issues involve relatively simple structures. For more complicated or non-standard issues, negotiated sales could be considered. In addition, given the City's credit strength and ability to fully amortize certain projects over 10-15 years, direct placements or bank financing could emerge as the preferred financing structure for projects. Direct placements typically result in lower issuance costs although such structures could involve put, call, and other features that need to be analyzed from a risk management perspective.



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CITY OF COUNTRYSIDE 2021 ANNUAL BUDGET

FINANCIAL SUMMARY - ALL CITY FUNDS BY TYPE

FUND	ACCT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	202 BUDGET	2020 FYTD	2020 FYE PROJ	2021 BUDGET
REVENUES							
	TOTAL PROPERTY TAXES	378,248	368,426	606,500	436,812	752,938	617,908
	TOTAL SALES TAXES	9,019,459	9,451,242	9,386,322	7,299,393	9,302,183	9,572,331
	TOTAL OTHER LOCAL TAXES	1,962,863	1,943,378	2,045,370	1,477,418	1,887,258	2,020,000
	TOTAL LICENSES & PERMITS	662,645	473,669	468,188	383,664	439,532	455,804
	TOTAL INTERGOVERNMENTAL REVENUES	1,347,360	1,977,321	1,908,967	1,364,802	1,950,460	2,163,102
	TOTAL CITY-CHARGES FOR SERVICES	5,721,908	5,727,584	5,746,695	4,458,393	5,464,524	5,718,976
	TOTAL RECREATION-CHARGES FOR SERVICES	-	72,216	50,000	44,524	44,524	21,943
	TOTAL FINES AND FORFEITURES	94,828	108,376	108,000	89,651	113,996	111,500
	TOTAL NET INVESTMENT INCOME	436,129	997,497	652,033	693,013	919,488	622,445
	TOTAL OTHER REVENUES	289,036	350,841	556,099	430,658	596,692	279,884
	TOTAL OTHER FINANCING SOURCES	10,619,430	12,969,185	2,248,878	54,883	2,258,761	1,394,667
TOTAL REVENUES - ALL CITY FUNDS		19,912,476	21,470,550	21,528,174	16,678,328	21,471,595	21,583,893
TOTAL REVENUES AND OFS - ALL CITY FUNDS		30,531,906	34,439,735	23,777,052	16,733,211	23,730,356	22,978,560
EXPENDITURES							
	SUBTOTAL SALARIES AND BENEFITS	7,787,524	7,985,486	8,137,846	6,489,301	8,240,788	8,555,387
	TOTAL OPERATING EXPENSES	7,456,931	6,790,342	7,067,664	4,146,354	6,151,775	6,964,976
	TOTAL CAPITAL OUTLAYS	4,662,152	15,561,328	9,963,787	7,068,401	7,226,137	3,966,592
	TOTAL DEBT SERVICE COSTS	2,077,831	2,556,340	3,089,464	2,807,550	2,976,363	3,115,147
	TOTAL - OTHER FINANCING USES (OFU)	1,031,163	2,858,497	2,249,878	-	2,328,878	1,394,667
TOTAL EXPENSES - ALL CITY FUNDS		21,984,438	32,893,496	28,258,761	20,511,606	24,595,062	22,602,102
TOTAL EXPENSES & OFU - ALL CITY FUNDS		23,015,601	35,751,993	30,508,639	20,511,606	26,923,940	23,996,769
TOTAL SURPLUS / (DEFICIT) BUDGET BASIS		7,516,305	(1,312,258)	(6,731,587)	(3,778,395)	(3,193,584)	(1,018,209)
ADJUSTMENTS TO GAAP BASIS							
	CAPITALIZE ASSETS	305,121	9,910	-	-	-	-
	DEPRECIATION/AMORTIZATION EXPENSE	(723,120)	(721,950)	-	-	-	-
	BOND PRINCIPAL PAYMENTS	285,000	285,000	-	-	-	-
	PENSION EXPENSE	14,052	11,102	-	-	-	-
	TOTAL ADJUSTMENTS TO GAAP BASIS	(118,947)	(415,938)	-	-	-	-
CHANGE IN NET POSITON GAAP BASIS		7,397,358	(1,728,196)	(6,731,587)	(3,778,395)	(3,193,584)	(1,018,209)
UNRESTRICTED FUND BALANCE, MAY 1							
	UNRESTRICTED FUND BALANCE, MAY 1	6,463,964	8,238,322	11,736,534	11,736,534	11,736,534	8,542,950
PLUS CHANGE IN NET POSITION		7,397,358	(1,728,196)	(6,731,587)	(3,778,395)	(3,193,584)	(1,018,209)
LESS CHANGES TO RESTRICTED FUND BAL (1)		(5,623,000)	5,226,408	-	-	-	-
UNRESTRICTED FUND BALANCE, APRIL 30		8,238,322	11,736,534	5,004,947	7,958,139	8,542,950	7,524,742
(1) ADJUSTMENT THAT RECONCILES TO AUDITED BALANCES FOR FY(S) 2018&2019. FOR FY 2020 PROJECTIONS AND FY2021 BUDGET, ADJUSTMENT IS MADE TO RECONCILE CHANGE IN NET POSITON CAUSED BY CHANGES IN RESTRICTED FUND BALANCE.							



CITY OF COUNTRYSIDE 2021 ANNUAL BUDGET

DETAIL - ALL CITY FUNDS BY TYPE

FUND	ACCT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	202 BUDGET	2020 FYTD	2020 FYE PROJ	2021 BUDGET
PROPERTY TAXES							
GENERAL	DEBT SERVICE LEVIES	-	-	-	-	-	-
GENERAL	ROAD & BRIDGE TAX	60,789	58,230	61,500	25,859	57,303	60,000
COMML TIF	INCREMENTAL PROPERTY TAX	317,459	310,196	545,000	410,953	695,635	557,908
TOTAL PROPERTY TAXES		378,248	368,426	606,500	436,812	752,938	617,908
SALES TAXES							
GENERAL	STATE SALES TAX	6,789,345	7,103,166	7,062,899	5,491,778	6,959,449	7,174,760
GENERAL	STATE HOME RULE SALES TAX	2,230,114	2,348,076	2,323,423	1,807,615	2,342,734	2,397,571
TOTAL SALES TAXES		9,019,459	9,451,242	9,386,322	7,299,393	9,302,183	9,572,331
OTHER LOCAL TAXES							
GENERAL	ELECTRIC USE TAX	414,258	418,677	420,000	281,340	378,676	400,000
GENERAL	VEHICLE FUEL TAX	414,960	438,557	435,000	309,528	398,654	435,000
GENERAL	EATING AND DRINKING EST TAX	557,494	563,210	592,500	455,585	574,131	605,000
GENERAL	OTHER LOCAL TAXES	226,729	220,819	240,000	180,333	256,674	245,000
HOTEL/MOTEL	HOTEL/MOTEL TAXES	349,422	302,115	357,870	250,632	279,123	335,000
TOTAL OTHER LOCAL TAXES		1,962,863	1,943,378	2,045,370	1,477,418	1,887,258	2,020,000
LICENSES & PERMITS							
GENERAL	BUILDING PERMITS	390,441	145,296	155,000	117,043	134,148	140,000
GENERAL	OTHER LICENSES/PERMITS	272,204	328,373	313,188	266,621	305,384	315,804
TOTAL LICENSES & PERMITS		662,645	473,669	468,188	383,664	439,532	455,804
INTERGOVERNMENTAL REVENUES							
GENERAL	STATE INCOME TAX	532,898	609,489	580,658	481,313	579,824	615,000
GENERAL	STATE GAMING TAX	278,649	305,044	307,500	229,439	270,982	305,000
GENERAL	STATE LOCAL USE TAX	155,892	182,374	193,061	144,450	210,698	209,273
GENERAL	OTHER INTERGOVERNMENTAL	102,943	105,031	100,500	83,005	102,012	103,890
MOTOR FUEL	MOTOR FUEL TAXES	150,517	149,642	148,848	157,845	217,535	245,939
DRUG FOREIT	FEDERAL/STATE PAYMENTS	21,574	163,132	104,400	144,813	145,472	100,000
CAPITAL (CIP)	INTERGOVERNMENTAL GRANTS	104,887	462,609	474,000	123,937	423,937	584,000
TOTAL INTERGOVERNMENTAL REVENUES		1,347,360	1,977,321	1,908,967	1,364,802	1,950,460	2,163,102
CITY-CHARGES FOR SERVICES							
GENERAL	CHARGES FOR SERVICES	169,017	115,431	132,300	94,879	111,584	122,000
WATER	CHARGES FOR SERVICES	4,490,346	4,513,103	4,510,445	3,403,560	4,328,163	4,428,863
SEWER	CHARGES FOR SERVICES	25,452	25,762	25,450	24,065	25,356	25,450
FLAGG CREEK	CHARGES FOR SERVICES	1,037,093	1,073,288	1,078,500	935,889	999,421	1,142,663
TOTAL CITY-CHARGES FOR SERVICES		5,721,908	5,727,584	5,746,695	4,458,393	5,464,524	5,718,976
RECREATION-CHARGES FOR SERVICES							
GENERAL	FLAGG CREEK PROFIT SHARING	-	72,216	50,000	44,524	44,524	21,943
TOTAL RECREATION-CHARGES FOR SERVICES		-	72,216	50,000	44,524	44,524	21,943
FINES AND FORFEITURES							
GENERAL	FINES AND FORFEITURES	94,828	108,376	108,000	89,651	113,996	111,500
TOTAL FINES AND FORFEITURES		94,828	108,376	108,000	89,651	113,996	111,500



CITY OF COUNTRYSIDE 2021 ANNUAL BUDGET

DETAIL - ALL CITY FUNDS BY TYPE CONTINUED...

FUND	ACCT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 FYTD	2020 FYE PROJ	2021 BUDGET
INVESTMENT INCOME							
ALL FUNDS	INTEREST INCOME	419,289	997,497	652,033	614,220	840,695	622,445
ALL FUNDS	INVESTMENT GAIN/(LOSS)	16,840	-	-	78,793	78,793	-
TOTAL NET INVESTMENT INCOME		436,129	997,497	652,033	693,013	919,488	622,445
OTHER REVENUES							
ALL FUNDS	OTHER REVENUES	289,036	350,841	556,099	430,658	596,692	279,884
TOTAL OTHER REVENUES		289,036	350,841	556,099	430,658	596,692	279,884
OTHER FINANCING SOURCES							
ALL FUNDS	SALE OF FIXED ASSETS	7,250	8,500	-	54,883	54,883	-
ALL FUNDS	BOND PROCEEDS	10,000,000	10,231,580	-	-	-	-
GENERAL	TRANSFER IN - HOTEL	-	190,000	225,000	-	180,000	200,000
CAPITAL	TRANSFER IN - GEN/HOTEL/ASSET	612,180	2,539,105	2,023,878	-	2,023,878	1,194,667
TOTAL OTHER FINANCING SOURCES		10,619,430	12,969,185	2,248,878	54,883	2,258,761	1,394,667
TOTAL REVENUES - ALL CITY FUNDS		19,912,476	21,470,550	21,528,174	16,678,328	21,471,595	21,583,893
TOTAL REVENUES AND OFS - ALL CITY FUNDS		30,531,906	34,439,735	23,777,052	16,733,211	23,730,356	22,978,560
SALARIES AND BENEFITS							
ALL FUNDS	SALARIES AND PAYROLL TAXES	5,342,697	5,441,037	5,599,374	4,215,817	5,591,975	5,806,568
ALL FUNDS	BUYBACKS/OTHER BENEFITS	230,561	299,612	259,833	262,292	287,713	225,193
ALL FUNDS	PENSION EXPENSE	1,310,715	1,314,869	1,340,963	1,275,040	1,361,802	1,443,352
ALL FUNDS	INSURANCE/EAPS	866,131	896,524	886,821	714,036	968,744	1,027,769
ALL FUNDS	EMPLOYEE DEVELOPMENT	37,420	33,444	50,855	22,116	30,553	52,505
SUBTOTAL SALARIES AND BENEFITS		7,787,524	7,985,486	8,137,846	6,489,301	8,240,788	8,555,387
OTHER OPERATING EXPENSES							
ALL FUNDS	OFFICE SUPPLIES	13,293	14,120	23,300	14,480	18,589	22,250
ALL FUNDS	OPERATING SUPPLIES	479,934	460,864	643,745	398,312	556,322	547,058
FLAGG CREEK	INVENTORY COSTS	83,442	92,015	92,600	77,813	83,725	91,500
GENERAL	CONTRACTUAL RISK MGMNT	155,483	115,888	146,500	117,690	136,819	140,271
GEN/HOTEL	CONTRACTUAL TAX SHARING	474,842	532,473	578,802	105,220	548,446	653,802
GENERAL	CONTRACTUAL IT SUPPORT	103,174	102,092	116,100	76,622	117,190	124,600
GENERAL	CONTRACTUAL CODE ENFORCMNT	320,826	300,967	268,800	172,306	213,000	43,800
E911	CONTRACTUAL DISPATCH SVCS	302,681	288,381	312,175	215,947	290,562	267,820
WATER	CONTRACTUAL WATER PURCHASE	2,742,392	2,805,793	2,782,768	1,823,672	2,450,000	2,761,065
ALL FUNDS	CONTRACTUAL OTHER	511,156	547,936	506,967	222,817	415,012	794,721
ALL FUNDS	MAINTENANCE	414,993	360,090	500,407	272,656	361,318	470,000
ALL FUNDS	UTILITIES	208,636	201,680	181,400	130,671	137,118	168,934
ALL FUNDS	COMMUNITY RELATIONS	207,555	236,137	247,570	179,772	230,207	250,975
ALL FUNDS	PROFESSIONAL FEES	1,438,524	731,906	666,530	338,376	593,466	628,180
TOTAL OPERATING EXPENSES		7,456,931	6,790,342	7,067,664	4,146,354	6,151,775	6,964,976



CITY OF COUNTRYSIDE 2021 ANNUAL BUDGET

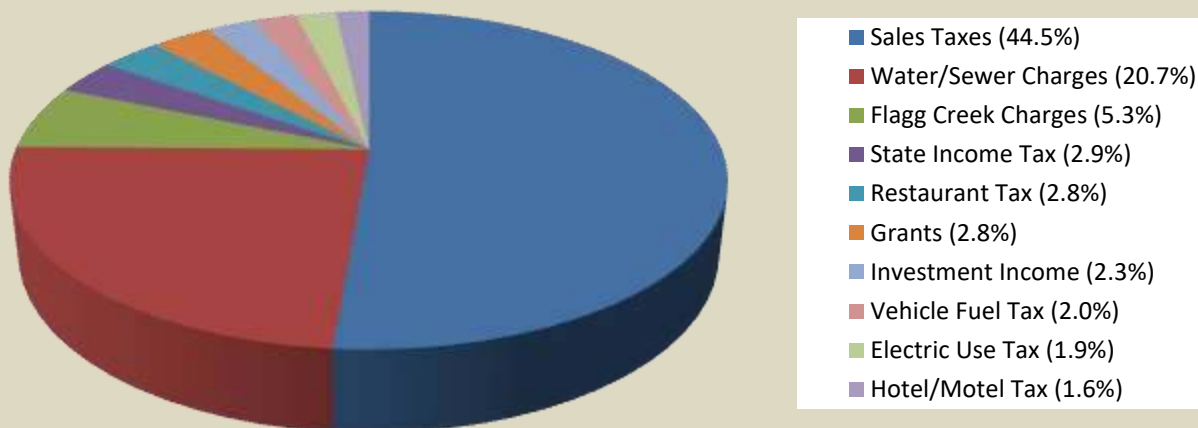
DETAIL - ALL CITY FUNDS BY TYPE CONTINUED...

FUND	ACCT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 FYTD	2020 FYE PROJ	2021 BUDGET
CAPITAL OUTLAYS							
GENERAL	CAPITAL OUTLAYS	-	-	-	-	-	-
MOTOR FUEL	CAPITAL OUTLAYS	518,484	-	320,550	431,287	389,465	-
COMML TIF	CAPITAL OUTLAYS	-	-	-	-	-	-
E911	CAPITAL OUTLAYS	-	-	-	-	-	-
DRUG FORFEIT	CAPITAL OUTLAYS	-	-	100,350	-	9,960	-
CAPITAL	CAPITAL OUTLAYS	3,798,906	15,484,904	7,356,387	6,548,934	6,712,401	1,673,667
WATER/SEWER	CAPITAL OUTLAYS	344,388	43,011	2,137,500	4,946	23,576	2,235,000
FLAGG CREEK	CAPITAL OUTLAYS	374	33,413	49,000	83,234	90,735	57,925
TOTAL CAPITAL OUTLAYS		4,662,152	15,561,328	9,963,787	7,068,401	7,226,137	3,966,592
DEBT SERVICE COSTS							
GENERAL	DEBT SERVICE	1,381,035	1,779,234	2,228,414	2,228,415	2,228,415	2,395,668
COMML TIF	DEBT SERVICE	334,090	406,681	495,000	213,085	381,898	350,929
WATER/SEWER	DEBT SERVICE	362,706	370,425	366,050	366,050	366,050	368,550
TOTAL DEBT SERVICE COSTS		2,077,831	2,556,340	3,089,464	2,807,550	2,976,363	3,115,147
OTHER FINANCING USES							
GEN/CAPITAL	BOND ESCROW PMT	-	-	-	-	-	-
GEN/CAPITAL	BOND DISCOUNT	275,000	-	-	-	-	-
GEN/CAPITAL	BOND ISSUANCE COSTS	143,983	129,392	-	-	-	-
GENERAL	TRANSFER OUT-CAPITAL FUND	612,180	1,696,383	1,693,878	-	1,693,878	1,194,667
E911/WATER	TRANSFER OUT	-	842,722	-	-	-	-
HOTEL/ASSET	TRANSFER OUT	-	190,000	556,000	-	635,000	200,000
TOTAL - OTHER FINANCING USES (OFU)		1,031,163	2,858,497	2,249,878	-	2,328,878	1,394,667
TOTAL EXPENSES - ALL CITY FUNDS		21,984,438	32,893,496	28,258,761	20,511,606	24,595,062	22,602,102
TOTAL EXPENSES & OFU - ALL CITY FUNDS		23,015,601	35,751,993	30,508,639	20,511,606	26,923,940	23,996,769
TOTAL SURPLUS / (DEFICIT) BUDGET BASIS		7,516,305	(1,312,258)	(6,731,587)	(3,778,395)	(3,193,584)	(1,018,209)
ADJUSTMENTS TO GAAP BASIS		2018 ACT	2019 ACT	2020 BUDG	2020 FYTD	2020 PROJ	2021 BUDG
CAPITALIZE ASSETS		305,121	9,910	-	-	-	-
DEPRECIATION/AMORTIZATION EXPENSE		(723,120)	(721,950)	-	-	-	-
BOND PRINCIPAL PAYMENTS		285,000	285,000	-	-	-	-
PENSION EXPENSE		14,052	11,102	-	-	-	-
TOTAL ADJUSTMENTS TO GAAP BASIS		(118,947)	(415,938)	-	-	-	-
CHANGE IN NET POSITON GAAP BASIS		7,397,358	(1,728,196)	(6,731,587)	(3,778,395)	(3,193,584)	(1,018,209)
UNRESTRICTED FUND BALANCE, MAY 1		6,463,964	8,238,322	11,736,534	11,736,534	11,736,534	8,542,950
PLUS CHANGE IN NET POSITION		7,397,358	(1,728,196)	(6,731,587)	(3,778,395)	(3,193,584)	(1,018,209)
LESS CHANGES TO RESTRICTED FUND BAL (1)		(5,623,000)	5,226,408	-	-	-	-
UNRESTRICTED FUND BALANCE, APRIL 30		8,238,322	11,736,534	5,004,947	7,958,139	8,542,950	7,524,742

(1) ADJUSTMENT THAT RECONCILES TO AUDITED BALANCES FOR FY(S) 2018&2019. FOR FY 2020 PROJECTIONS AND FY2021 BUDGET, ADJUSTMENT IS MADE TO RECONCILE CHANGE IN NET POSITON CAUSED BY CHANGES IN RESTRICTED FUND BALANCE.

REVENUE ANALYSIS

Top Ten Revenues - All City Funds



The top ten individual sources account for 86.6% of total City revenues (excluding interfund transfers in). Details on these revenue sources are highlighted below.

1. Sales Taxes

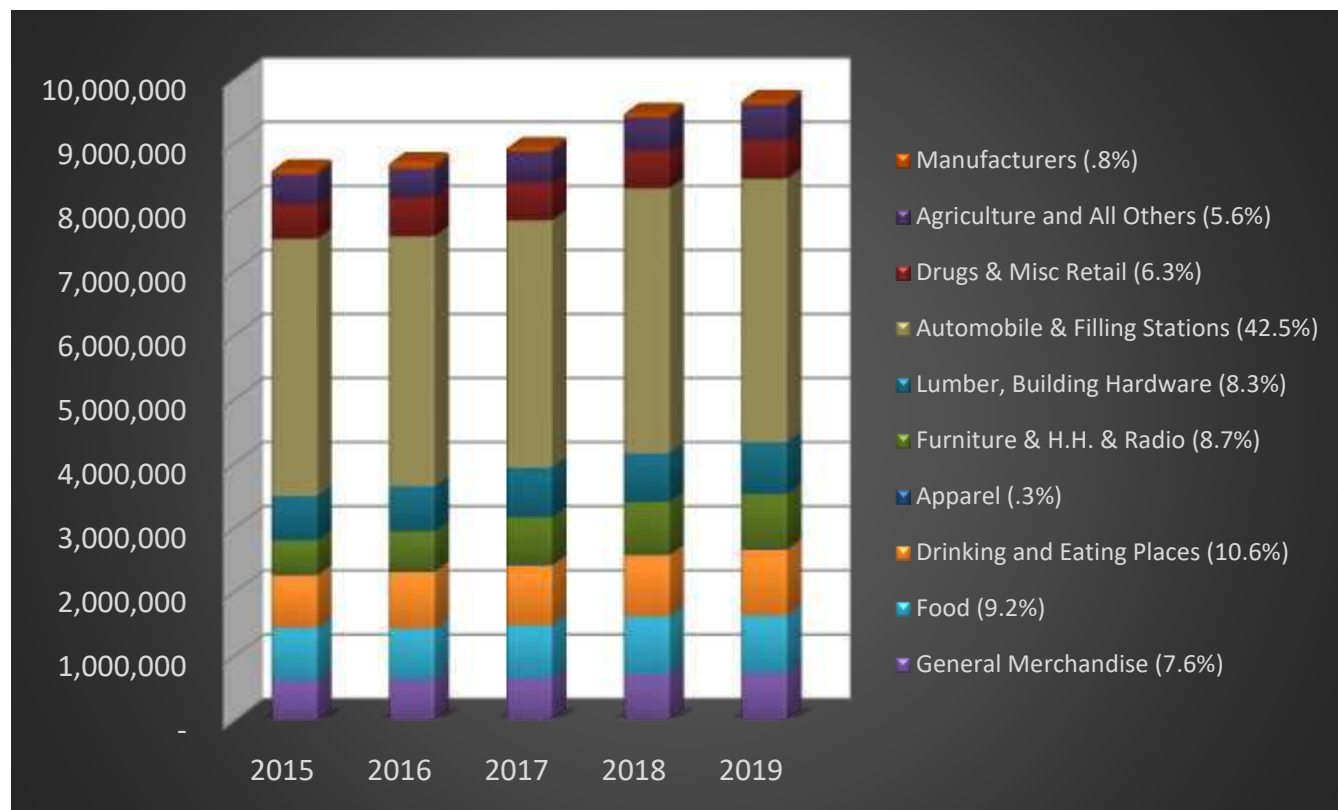
Sales taxes are generated from the State of Illinois imposed 6.25% sales tax – 1% of which is distributed to municipalities on the point of sale basis. Additionally, the City imposes a .75% home rule sales tax permitted by state law for Home Rule communities. The home rule sales tax excludes packaged food items (not intended for consumption on premises), prescription drugs, and titled vehicles. Combined 2019 calendar year sales taxes are trending up 2% from the prior year. Until March/April of 2020, sales taxes were trending up significantly to the FY 2020 budget. When the FY 2021 budget was finalized, sales taxes were budgeted below the last known 12-month rolling average to be conservative. While we expected impairment in May from COVID conditions, external sources expect growth through the first calendar quarter of 2021.

It should also be noted that sales taxes represent approximately 68% of total General Fund revenues and based on Illinois Department of Revenue data, approximately 42.5% of total city sales taxes are generated from the Automobile/Filing Station industry code. As such, nearly 18% of total City revenues are being generated from this sector. Some of the growth in this area was facilitated by tax sharing agreements to bring in new dealerships or to affect significant expansion projects. Trends in other sectors and revenue sources are providing diversification.

Within the last few years, several new retailers have opened in the City, including Chick Fil-A, Chipotle, and Floor and Décor, which is now one of the City's top ten sales tax producers. In addition, the City is seeing growth in other revenue sources such as interest income and intergovernmental revenues, which is helping to reduce the overall concentration to the auto sector. The City has made a concerted effort since 2009 to diversify the revenue base with the creation of new taxes and fees and through economic development efforts. The trends noted above are testament to the success of those efforts. It should also be noted that the City retains significant budgetary and financial flexibility to mitigate this exposure as well.

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	65,581	7.31	479,283
Multi-Family Residential	65,228	9.35	609,915
Commercial < 20K Gallons	26,388	10.62	280,219
Commercial > 20K Gallons	123,675	11.80	1,459,203
Wholesale (IHP and LAG)	218,841	6.42	1,405,020
Subtotal	499,713		4,233,640
Plus Minimum Charges		\$5/Meter	179,724
Other Non-Metered Revenues			
Net Budgeted Revenues			4,413,364

REVENUE ANALYSIS CONTINUED...

2. Water/Sewer Charges Continued...

Other key budget assumptions are as follows: based on relatively flat volume trends, the volume of water consumed is assumed to remain consistent with last year's consumption based on 2019 calendar year data. Following four years of supernormal increases in 2012 (25%/15%/15%/15%), the City of Chicago announced a new CPI-based formula for establishing annual rate changes. Given a CPI projection of 2.4% last year, 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 that the Village of McCook will pass through 100% of this increase, plus an additional 3 cents/thousand for a total projected increase of 2.4%. 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

When going through the budget cycle this year, several capital projects were indentified by the General Manager and Golf Course Superintendent. To help cover these outlays, the Advisory Board decided to look at raising certain revenue sources following receipt and review of a comparative study performed by the Golf Course General Manager. After reviewing the study of comparable greens fees and cart fee rates, the Advisory Board decided to raise non-resident greens fees by \$1 across the board as well as to raise cart fees by \$1 as well.

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. To be conservative, the fiscal 2021 budget is shown flat with the FY 20 projected result – we expect COVID Conditions to impact May of 2020).

5. State Income Tax

The State of Illinois, through the Illinois Department 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. In FY 2018, the State reduced the local government's distribution by 10% weakening per capita receipts to \$90.21. For FY 2019, the state paired back the reduction to 5% of the normal funding formula. The FY 2020 projections now reflect impairment from COVID conditions which were largely uncertain when budget was finalized. Extensions granted into July from April may offset some of this impact. Current projections estimate a potential \$45K decline from original budget projections, which appears immaterial on a \$14MM general fund budget.

6. Grant Revenues

The City is currently working on several federally funded grant programs administered by several different State agencies. The streetscape beautification program in the LaGrange Road retail corridor will be closed out shortly but will require local funds to complete. The bike path project will also require local funds for engineering and construction in the upcoming budget year. Both grants cover costs at an 80/20 split to the Federal source and the City respectively. The City is also budgeting \$400K in FY 21 as the third payment 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 (designed to produce as much energy as it 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 the tax to .02/gallon. During the 2017 budget cycle, it was recommended to bring the tax back to .04/gallon to help support additional funding for pay as you go capital projects. Since the increase was implemented, the tax had been growing at about 3.3% per year. To be conservative, the tax has been projected relatively flat with projected year-end results the last two years. The City is now expecting significant revenue impairment in the beginning of this budget year from COVID effects largely unknown when the budget was passed.

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 tax has been declining in the past two periods so it is reflected/budgeted this year at 95.5% of actual 2019 results.

9. Hotel Motel Taxes

The City assesses a local hotel/motel tax at (5%) of the rent charged for the privilege and use of renting a hotel room within the City. There are two hotels in the City, a Holiday Inn and Best Western. Holiday Inn just recently completed a major renovation on the property, which significantly reduced available units and therefore occupancy levels and ultimately revenue. Although largely unknown when the budget was passed, we expect impairment in these taxes in the first part of FY 2021.

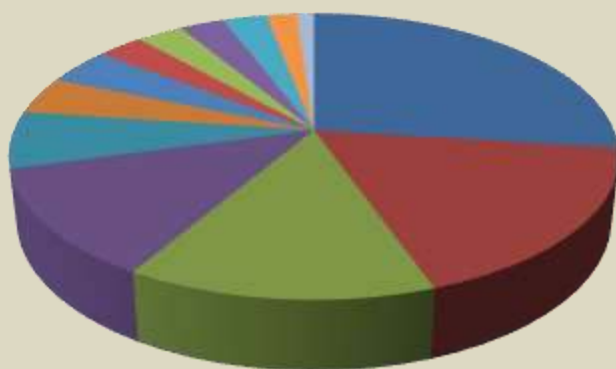
10. Building Permits

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, and 2019. As reflected below permit fee and construction activity were heavy in the commercial sector in FY 2018. Given the uncertainty of predicting the level of permitting activities in the commercial section that we will administer in FY 2021, we budgeted conservatively at a level below fiscal year 2017 and 2018 at \$140K.

HISTORICAL PERMIT ACTIVITIES					
	FY 2017	FY 2018	FY 2019	PROJ FY 20	BUDGET 21
Permits Issued	461	479	500	501	-
Construction Value	9,888,886	21,968,027	9,051,532	8,792,690	-
Average Value	21,451	45,862	18,103.06	17,550	-
Permit Fees	144,735	390,541	145,296	134,138	140,000

EXPENSE ANALYSIS

Expense Analysis - All City Funds



Salaries/Benefits (27%)
Capital Outlays (17.6%)
Debt Service (13.8%)
Water Purchases (12.3%)
Pension Expense (6.4%)
Insurance Benefits (4.2%)
Contractual/Consulting (4.2%)
Supplies/Inventory (2.9%)
Contractual Tax Sharing (2.9%)
Maintenance/Utilities (2.8%)
Professional Fees (2.8%)
Outsourced Services (1.9%)

Personnel Costs:

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

HISTORICAL PERSONNEL COUNTS BY FUNCTION (FTE)						
Function/Program	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20
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	1.00
	10.00	10.00	10.00	10.00	10.00	11.00
Public Safety						
Police Officers	24.00	24.00	24.00	24.00	24.00	24.00
Civillians	10.00	10.00	8.00	8.00	8.00	8.00
	34.00	34.00	32.00	32.00	32.00	32.00
Public Works						
Streets	9.00	9.00	9.00	9.00	9.00	8.00
	9.00	9.00	9.00	9.00	9.00	8.00
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	54.00	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 a Full Time Equivalent (FTE) basis, the dissolution reduced the total head count by two FTE. For part of FY 2020, we reduced staff by one head count temporarily based on the departure of the former Deputy Clerk and a restructuring of the Assistant Administrator's duties. During that period, we also temporarily reduced our head count in the public works department from a retirement but transitioned in a new position to manage the City Hall facility. For budget year 2021, we brought in a new Building Commissioner position and part time code enforcement staff (to provide formerly outsourced services). The City projected significant savings from this transition in the \$180K range.

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 coded to the Water Fund. Public Works payroll for a portion of the Director's salary is allocated to the Water Department and the Maintenance Department. of the Flagg Creek Golf Course. Lastly, an allocation of the Assistant City Administrator's salary is allocated to the City Clerk's Department 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	96%	-	-	-	-	-	4%	-	-	100%
IT Services (Outsourced) *	-	-	-	-	-	-	-	-	-	0%
Community Development	-	-	-	100%	-	-	-	-	-	100%
Police	-	-	100%	-	-	-	-	-	-	100%
Public Works	-	97%	-	-	2%	-	-	-	1%	100%
PROPRIETARY FUNDS										
Water/Sewer Funds	-	-	-	-	92%	8%	-	-	-	100%
Flagg Creek Golf Course	-	-	-	-	-	-	60%	12%	28%	100%

EXPENSE ANALYSIS CONTINUED...

Personnel Costs Continued...

The IMRF employer contribution rate was finalized at 13.25% versus 11.30% in the prior year - the SLEP employer contribution rate was finalized at 9.61% versus 8.32% in the prior year. The significant increase in the IMRF rate can be attributed to a sharp decline last year from prior investment performance. In addition, the Board elected to decrease the investment rate assumption, which increased the net pension liability. These changes increased benefit expenses most acutely in the Public Works department as it has the largest concentration of wages submit to the employer contribution. The Police Pension contribution was estimated per the last actuarial report at 47.25% as a level percentage of projected payrolls.

Capital Outlays:

Project Description	Fund	Amount	Funding Source
Street Resurfacing Projects (Capital)	Capital	457,217	General Fund
Bike Path Project - Local Share	Capital	154,250	General Fund
Police Equipment & Vehicles	Capital	174,500	General Fund
DPW Equipment	Capital	155,000	General Fund
DPW Fuel Station Upgrade	Capital	88,700	General Fund
City Hall Cost Allowances (Net of Grants)	Capital	165,000	General Fund
Water Main Replacements	Water	2,205,000	Water Revenues
Sewer Infrastructure Improvements	Sewer	12,500	Sewer
Project Totals		3,412,167	

Water Purchases:

Once estimated consumption levels are projected (flat with the prior calendar year ended in December of 2019), 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 93.7% of total gallons purchased. For the 2021 budget year, the City estimates that it will bill out approximately 500 million gallons at the tiered rates, and purchase approximately 533 million gallons at the current Village of McCook projected pass through rate of \$5.17 per thousand.

Debt Service:

Debt Service costs are based on level annual debt service for the City's outstanding debt which now includes four Corporate General Obligation issues and a General Obligation Water Bond. The FY 2021 budget includes full debt service on the Series 2018 bonds issued in FY 2019. 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.

Professional Fees:

Professional fees are budgeted for engineering, legal, audit fees, etc. From 2014 FYE though FYE 2018 legal fees had grown to become a significant percentage of the general fund budget from previously noted litigation activities where the City is the Plaintiff (Police Pension "Spike"/Malpractice Suit against former City Attorney/Swanson Pension Matter). At the conclusion of FYE 2018 all significant litigation matters have been concluded with favorable results to the City's operating budget.

EXPENSE ANALYSIS CONTINUED...

Outsourced Services:

The City previously outsourced the IT function, dispatch services as related to the E911 function, and code enforcement activities. As noted in the detail in the community development departmental section, the building commissioner and code enforcement functions have now been moved in-house. Other aforementioned outsourced functions have been continued on a contract basis.

Contractual Tax Sharing:

The City has entered into various agreements with certain businesses to facilitate economic development in the City. The agreements are primarily with automobile dealers, although prior deals were made with other retailers. As of the close of the 2020 fiscal year, there are three agreements remaining—the Westfield Ford agreement, the Phelan Dodge agreement, and the Napleton 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 over 70 different Illinois Communities/Agencies. Members of the pool enjoy stable premiums and a very competitive cost structure due to the benefits of pooling, surplus distributions, low administrative costs from economies of scale, etc. Annually, the City analyzes the potential benefit of a higher deductible in the policy. The analysis includes back testing 10 years of loss data at various deductible levels and corresponding premium credits. The analysis typically shows a benefit at higher deductible levels although the City kept the deductible at \$50K per occurrence for the past five years. The City has achieved significant total cost savings from deductible increases.



CITY OF COUNTRYSIDE 2021 ANNUAL BUDGET

GENERAL FUND - FINANCIAL SUMMARY

REVENUES	2018 ACT	2019 ACT	2020 BUDG	2020 PROJ	2021 BUDG	20/21 VAR
PROPERTY TAXES	60,789	58,230	61,500	57,303	60,000	(1,500)
SALES TAXES	9,019,459	9,451,242	9,386,322	9,302,183	9,572,331	186,009
OTHER LOCAL TAXES	1,613,441	1,641,263	1,687,500	1,608,135	1,685,000	(2,500)
LICENSES & PERMITS	662,645	473,669	468,188	439,532	455,804	(12,384)
INTERGOVERNMENTAL REVENUES	1,070,382	1,201,938	1,181,719	1,163,516	1,233,163	51,444
CHARGES FOR SERVICES	169,017	115,431	132,300	111,584	122,000	(10,300)
RECREATION - CHARGES FOR SERVICES	-	72,216	50,000	44,524	21,943	(28,057)
FINES AND FORFEITURES	94,828	108,376	108,000	113,996	111,500	3,500
NET INVESTMENT INCOME	379,007	578,655	521,933	635,768	487,295	(34,638)
OTHER REVENUES	99,376	148,879	343,853	412,949	93,430	(250,423)
OTHER FINANCING SOURCES (OFS)	7,250	190,000	225,000	234,883	200,000	(25,000)
TOTAL REVENUES AND (OFS)	13,176,194	14,039,899	14,166,315	14,124,373	14,042,466	(123,850)
EXPENDITURES	2018 ACT	2019 ACT	2020 BUDG	2020 PROJ	2021 BUDG	20/21 VAR
LEGISLATIVE	109,630	108,338	115,917	182,705	199,016	83,099
CITY CLERK	271,169	243,146	260,021	260,283	278,992	18,971
FINANCE	278,394	286,964	300,755	292,394	313,145	12,390
FINANCE - OTHER FINANCING USES (OFU)	1,993,215	3,475,617	3,922,292	3,922,293	3,590,335	(331,957)
BOARD OF POLICE & FIRE COMM	5,339	5,604	7,515	19,174	4,815	(2,700)
PLANNING & ZONING	50,312	25,761	71,780	31,295	71,230	(550)
GENERAL ADMINISTRATION	2,640,930	2,605,427	2,780,902	2,753,070	2,928,331	147,429
IT SERVICES	180,059	183,038	248,700	245,216	263,845	15,145
COMMUNITY DEVELOPMENT	608,962	607,073	511,976	489,237	427,521	(84,455)
POLICE	4,242,468	3,952,831	3,853,518	3,839,298	3,901,004	47,486
PUBLIC WORKS	1,736,851	1,598,198	1,775,264	1,656,948	1,794,912	19,648
E.S.D.A/ETSB	308,147	304,471	317,675	303,561	269,320	(48,355)
TOTAL EXPENSES	10,432,261	9,920,851	10,244,023	10,073,181	10,452,131	208,108
TOTAL EXPENSES AND (OFU)	12,425,476	13,396,468	14,166,315	13,995,474	14,042,466	(123,849)
FUND BALANCE SUMMARY	2018 ACT	2019 ACT	2020 BUDG	2020 PROJ	2021 BUDG	20/21 VAR
BEGINNING UNRESTRICTED FUND BALANCE	9,574,348	10,291,422	10,834,985	10,834,985	10,963,884	128,899
GENERAL FUND SURPLUS (DEFICIT)	750,718	643,431	-	128,899	-	-
LESS INC/(DEC) IN RESTRICTED FUND BALANCE	(33,644)	(99,868)	-	-	-	-
ENDING UNRESTRICTED FUND BALANCE	10,291,422	10,834,985	10,834,985	10,963,884	10,963,884	128,899
CASH FLOW SUMMARY	2018 ACT	2019 ACT	2020 BUDG	2020 PROJ	2021 BUDG	20/21 VAR
BEGINNING CASH AND INVESTMENTS	7,202,234	7,771,343	8,100,663	8,100,663	8,543,859	443,196
SURPLUS (DEFICIT) CURRENT YEAR	750,718	643,431	-	128,899	-	-
(INCREASE) DECREASE IN CURR ASSETS	(267,664)	(266,602)	-	-	-	-
INCREASE (DECREASE) IN CURR LIABILITIES	129,723	49,762	-	-	-	-
(INCREASE) DECREASE INTERFUND ACTIVITIES	(43,668)	(97,271)	-	314,297	206,429	206,429
NET CHANGE IN CASH AND INVESTMENTS	569,109	329,320	-	443,196	206,429	206,429
ENDING CASH AND INVESTMENTS	7,771,343	8,100,663	8,100,663	8,543,859	8,750,288	649,625

GENERAL FUND SUMMARY CONTINUED...

General Fund Revenue, Expense, and Fund Balance Summary:



The Top 5 individual revenue sources in the general fund represent approximately 83.4% of General Fund Revenues.

Revenue	Estimated Revenues	% of GF Revenues
Sales Tax	9,572,331	68.17%
State Income Tax	615,000	4.38%
Restaurant Tax	605,000	4.31%
Investment Income	487,295	3.47%
Vehicle Fuel Tax	435,000	3.10%
Electrical Use Tax	400,000	2.85%
State Gaming Tax	305,000	2.17%
Transfer In	200,000	1.42%
Licenses/Permits	455,804	3.25%
Intergovernmental	313,163	2.23%
Other Local Taxes	245,000	1.74%
Other Revenue	153,430	1.09%
Charges for Service	143,943	1.03%
Fines/Forfeitures	111,500	0.79%
Total	14,042,466	100%

Expense Category	Amount	% of GF
Salaries, Payroll Taxes, Other Benefits	5,089,178	36.24%
Police Pension Employer Contribution	1,105,000	7.87%
IMRF Employer Contribution	262,749	1.87%
Employer Contribution Health Insurance	925,686	6.59%
Professional Fees	503,876	3.59%
Debt Service	2,395,668	17.06%
Capital Outlays	1,194,667	8.51%
Contractual – IT/Dispatch Services	496,565	3.54%
Contractual – Tax Sharing Agreements	653,802	4.66%
Supplies, Utilities, and Maintenance	750,589	5.35%
Risk Management	140,271	1.00%
Other	524,415	3.73%
TOTAL	14,042,466	100%

Personnel costs represent nearly 50% of General Fund Expenses.

Debt service costs represent 17.06% of total general fund expenses & 14.44% of total combined govt. fund expenditures.

FY 2021 Budget is balanced.

Fund Balance: Unrestricted fund balance projected through fiscal 2020 is expected to grow by at least \$443K from surplus/interfund activities. Beginning fund balance at FY 2021 is expected to be in excess of \$10.96MM with beginning cash and investment balances also projected north of \$8.5MM or nearly 61% of budgeted expenses. These reserves provide significant financial flexibility for the City.



HOTEL/MOTEL FUND - FINANCIAL SUMMARY

REVENUES	2018 ACT	2019 ACT	2020 BUDG	2020 PROJ	2021 BUDG	20/21 VAR
HOTEL/MOTEL TAXES	349,422	302,115	357,870	279,123	335,000	(22,870)
SPONSORSHIP REVENUE	47,895	54,890	64,250	46,765	42,500	(21,750)
NET INVESTMENT INCOME	6,537	32,119	13,500	41,717	30,000	16,500
TOTAL REVENUES AND (OFS)	403,854	389,124	435,620	367,605	407,500	(28,120)
EXPENDITURES	2018 ACT	2019 ACT	2020 BUDG	2020 PROJ	2021 BUDG	20/21 VAR
SALARIES AND OVERTIME	16,071	14,331	15,000	12,029	12,500	(2,500)
ADVERTISING EXPENSES	27,898	45,055	49,000	21,564	49,000	-
SPECIAL EVENTS	79,998	99,860	96,920	93,144	96,300	(620)
OTHER COMMUNITY RELATIONS	55,927	39,639	49,700	57,527	49,700	-
TAX SHARING EXPENSES	-	-	-	-	-	-
TRANSFER OUT TO OTHER FUNDS	-	190,000	225,000	182,500	200,000	(25,000)
TOTAL EXPENSES AND (OFU)	179,894	388,885	435,620	366,764	407,500	(28,120)
FUND BALANCE SUMMARY	2018 ACT	2019 ACT	2020 BUDG	2020 PROJ	2021 BUDG	20/21 VAR
BEGINNING UNRESTRICTED FUND BALANCE	1,075,931	1,306,369	1,306,462	1,306,462	1,307,303	841
HOTEL/MOTEL FUND SURPLUS (DEFICIT)	223,960	239	-	841	-	-
LESS CHANGE IN RESTRICTED FUND BALANCE	6,478	(146)	-	-	-	-
ENDING UNRESTRICTED FUND BALANCE	1,306,369	1,306,462	1,306,462	1,307,303	1,307,303	841
CASH FLOW SUMMARY	2018 ACT	2019 ACT	2020 BUDG	2020 PROJ	2021 BUDG	20/21 VAR
BEGINNING CASH AND INVESTMENTS	1,045,698	1,241,107	1,285,098	1,285,098	1,285,939	841
SURPLUS (DEFICIT) CURRENT YEAR	223,960	239	-	841	-	-
(INCREASE) DECREASE IN CURR ASSETS	(13,394)	32,534	-	-	-	-
INCREASE (DECREASE) IN CURR LIABILITIES	(15,157)	11,218	-	-	-	-
NET CHANGE IN CASH AND INVESTMENTS	195,409	43,991	-	841	-	-
ENDING CASH AND INVESTMENTS	1,241,107	1,285,098	1,285,098	1,285,939	1,285,939	841

Revenue, Expense and Fund Balance Summary:

As previously noted, hotel/motel taxes have shown significant declines over the past few years – primarily from the Holiday Inn construction project that reduced rentable room counts. These declines were somewhat offset by increases in investment income and sponsorship revenues. FY 2020 is expected to show significant revenue impairment from COVID 19 impacts in March and April to close out the year. The annual transfer to the general fund was built into the long-term City Hall financing plan, as the hotel fund is essentially an additional general fund based on its unrestricted nature. Revenue impacts affect the availability of operating surplus to fund the general fund transfer. The transfer is adjusted at year-end to provide at least balanced (breakeven) operating results.

On the expense side, the Hotel Fund is expected to come in under budget as revenue declines have been met with adjustments to advertising expenditures and a reduction in the transfer out as noted. Although the Hotel/Motel fund does not have a fund balance requirement, it does maintain healthy fund balances and cash/investment reserves. Anticipated FYE 2020 fund and cash balances are projected at \$1.3MM and \$1.285MM respectively.



CITY OF COUNTRYSIDE 2021 ANNUAL BUDGET

COMMERCIAL TIF FUND - FINANCIAL SUMMARY

REVENUES	2018 ACT	2019 ACT	2020 BUDG	2020 PROJ	2021 BUDG	20/21 VAR
INCREMENTAL PROPERTY TAX	317,459	310,196	545,000	695,635	557,908	12,908
INTEREST INCOME	95	1,294	1,000	1,528	1,000	-
MISCELLANEOUS INCOME	-	-	-	-	-	-
TOTAL REVENUES AND (OFS)	317,554	311,490	546,000	697,163	558,908	12,908
EXPENDITURES	2018 ACT	2019 ACT	2020 BUDG	2020 PROJ	2021 BUDG	20/21 VAR
PROFESSIONAL SERVICES	2,739	1,034	25,500	800	1,000	(24,500)
CONTRACTUAL/CONSULTING	23,669	510	25,500	530	550	(24,950)
DEBT SERVICE	334,090	406,682	495,000	381,898	350,929	(144,071)
CAPITAL OUTLAYS	-	-	-	-	-	-
TOTAL EXPENSES AND (OFU)	360,498	408,226	546,000	383,228	352,479	(193,521)
FUND BALANCE SUMMARY	2018 ACT	2019 ACT	2020 BUDG	2020 PROJ	2021 BUDG	20/21 VAR
BEGINNING UNRESTRICTED FUND BALANCE	(7,741,665)	(7,784,609)	(7,881,345)	(7,881,345)	(7,567,410)	313,935
COMMERCIAL TIF FUND SURPLUS (DEFICIT)	(42,944)	(96,736)	-	313,935	-	-
ENDING UNRESTRICTED FUND BALANCE	(7,784,609)	(7,881,345)	(7,881,345)	(7,567,410)	(7,567,410)	313,935
CASH FLOW SUMMARY	2018 ACT	2019 ACT	2020 BUDG	2020 PROJ	2021 BUDG	20/21 VAR
BEGINNING CASH AND INVESTMENTS	-	28	563	563	563	-
SURPLUS (DEFICIT) CURRENT YEAR	(42,944)	(96,736)	-	313,935	206,429	206,429
(INCREASE) DECREASE IN CURR ASSETS	-	-	-	-	-	-
INCREASE (DECREASE) INTERFUND PAYABLE	42,972	97,271	-	(313,935)	(206,992)	(206,992)
NET CHANGE IN CASH AND INVESTMENTS	28	535	-	-	(563)	(563)
ENDING CASH AND INVESTMENTS	28	563	563	563	-	(563)

Revenue, Expense, and Fund Balance Analysis:

Fiscal year 2020 projected revenues are up significantly from the completion of the Ettleson Hyundai project. This new dealership was completed in 2018 and appears to be fully valued in the 2018 tax year which was payable during the 2019 calendar year. It should also be noted that this parcel has a zero base value EAV. As such, 100% of the growth in value from the project (vacant land vs. new \$22,000 sq. ft. car dealership) will accrue to the district. Based on the accounting practice of the Cook County Clerk and Cook County Treasurer's offices and the manner in which the City recognizes incremental taxes in the TIF Fund, 100% of the increase would be collected in fiscal year 2020 as opposed to being spread out between the FY 19 and FY 20 accounting periods. As such nearly, \$700K is expected to be collected in FY 2020.

The true annualized stabilized value of tax increment (inclusive of the new Ettleson project) is projected to be more consistent with FY 2020 budget value of \$545K (the \$700K was a first year outlier value based on certain accounting principles applied by both the County and the City for the TIF Fund. It is anticipated that TIF surplus will exceed interest carry on the interfund loan to the general fund. Excess receipts will be used to retire principal on the TIF note due to the general fund thus the fund balance is expected to increase in the TIF fund and reduce the interfund receivable in the general fund.



CITY OF COUNTRYSIDE 2021 ANNUAL BUDGET

CAPITAL IMPROVEMENT FUND - FINANCIAL SUMMARY

REVENUES	2018 ACT	2019 ACT	2020 BUDG	2020 PROJ	2021 BUDG	20/21 VAR
BOND PROCEEDS	10,000,000	10,231,580	-	-	-	-
GRANT REVENUE	104,887	462,609	474,000	423,937	584,000	110,000
NET INVESTMENT INCOME	33,092	264,929	35,000	100,235	-	-
OPERATING TRANSFERS IN	612,180	2,539,105	2,023,878	2,023,878	1,194,667	(829,211)
TOTAL REVENUES AND OTHER FINANCING SOURCES	10,750,159	13,498,223	2,532,878	2,548,050	1,778,667	(719,211)
EXPENDITURES	2018 ACT	2019 ACT	2020 BUDG	2020 PROJ	2021 BUDG	20/21 VAR
FINANCE DEPARTMENT (CITY HALL PROJECT)	3,497,548	14,230,450	6,342,537	6,047,032	550,000	(5,792,537)
GENERAL ADMINISTRATION	337,378	259,796	444,250	95,103	328,250	(116,000)
IT DEPARTMENT	-	157,060	210,000	196,450	-	(210,000)
POLICE DEPARTMENT	54,584	263,203	140,000	274,642	174,500	34,500
PUBLIC WORKS DEPARTMENT	114,874	704,909	324,600	291,694	725,917	401,317
BOND DISCOUNT/COST OF ISSUANCE	418,983	129,392	-	-	-	-
TOTAL EXPENSES AND OTHER FINANCING USES	4,423,367	15,744,810	7,461,387	6,904,921	1,778,667	(5,682,720)
FUND BALANCE SUMMARY	2018 ACT	2019 ACT	2020 BUDG	2020 PROJ	2021 BUDG	20/21 VAR
BEGINNING UNRESTRICTED FUND BALANCE	(112,874)	6,213,918	3,967,331	3,967,331	(389,540)	(4,356,871)
CAPITAL FUND SURPLUS (DEFICIT)	6,326,792	(2,246,587)	(4,928,509)	(4,356,871)	-	4,928,509
LESS CHANGE IN RESTRICTED FUND BALANCE	-	-	-	-	-	-
ENDING UNRESTRICTED FUND BALANCE	6,213,918	3,967,331	(961,178)	(389,540)	-	571,638
CASH FLOW SUMMARY	2018 ACT	2019 ACT	2020 BUDG	2020 PROJ	2021 BUDG	20/21 VAR
BEGINNING CASH AND INVESTMENTS	-	7,262,848	6,884,134	6,884,134	2,527,263	(4,356,871)
SURPLUS (DEFICIT) CURRENT YEAR	6,326,792	(2,246,587)	(4,928,509)	(4,356,871)	-	4,928,509
(INCREASE) DECREASE IN CURR ASSETS	35,586	(495,503)	-	-	-	-
INCREASE (DECREASE) IN CURR LIABILITIES	900,470	2,363,376	-	-	(2,527,263)	(2,527,263)
NET CHANGE IN CASH AND INVESTMENTS	7,262,848	(378,714)	(4,928,509)	(4,356,871)	(2,527,263)	2,401,246
ENDING CASH AND INVESTMENTS	7,262,848	6,884,134	1,955,625	2,527,263	-	(1,955,625)

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 18/19 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 was completed in FY 2019. It is anticipated that IDOT will invoice the City for its local share of the ITEP LaGrange Rd project through the FY 2021 budget year. Design and construction engineering were also completed on the ITEP bike path project which is expected to be completed in FY 2021. Occupancy was gained on the City Hall Municipal complex in October of 2019. Draw downs of fund balance/bond proceeds were experienced through the close of Fiscal 2020. There are some minor residual costs remaining on the project including the return of retainage to the trade contractors. Draw downs going forward are not expected as the General Fund transfers are projected/budgeted to cover all capital costs going forward.



CITY OF COUNTRYSIDE 2021 ANNUAL BUDGET

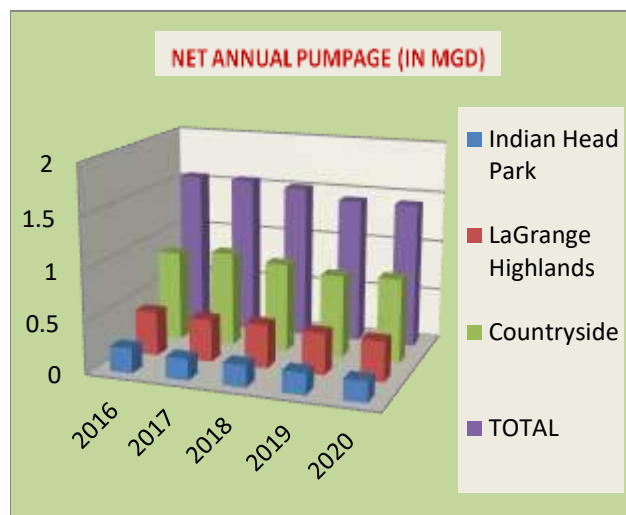
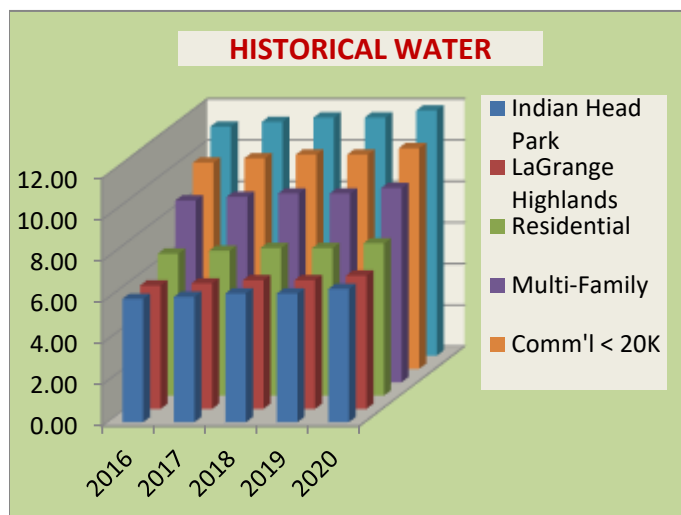
WATER FUND - FINANCIAL SUMMARY

OPERATING REVENUES	2018 ACT	2019 ACT	2020 BUDG	2020 PROJ	2021 BUDG	20/21 VAR
CHARGES FOR SERVICES	4,482,714	4,504,227	4,503,945	4,322,663	4,422,363	(81,582)
FINES AND FORFEITURES	7,632	8,876	6,500	5,500	6,500	-
OTHER REVENUES	87,759	84,077	87,946	87,766	90,584	2,638
TOTAL REVENUES	4,578,105	4,597,180	4,598,391	4,415,929	4,519,447	(78,944)
OPERATING EXPENSES	2018 ACT	2019 ACT	2020 BUDG	2020 PROJ	2021 BUDG	20/21 VAR
ADMINISTRATION	285,244	290,772	304,559	313,310	311,642	7,083
BENEFITS	121,124	120,954	100,677	105,085	108,731	8,054
COST OF SALES AND SERVICE	3,044,499	3,128,108	3,237,298	2,685,330	3,186,538	(50,760)
INFRASTRUCTURE IMPROVEMENTS	311,623	-	2,100,000	-	2,205,000	105,000
TOTAL OPERATING EXPENSES	3,762,490	3,539,834	5,742,534	3,103,725	5,811,911	69,377
OPERATING INCOME BUDGET BASIS	815,615	1,057,346	(1,144,143)	1,312,204	(1,292,464)	(148,321)
NON OPERATING REVENUE/(EXPENSES)						
INVESTMENT INCOME (LOSS)	16,887	111,592	75,000	130,714	100,000	25,000
TRANSFERS OUT	-	(842,722)	-	-	-	-
INTEREST EXPENSE	(77,706)	(81,802)	(66,050)	(66,050)	(58,550)	7,500
BOND PRINCIPAL	(285,000)	(300,000)	(300,000)	(300,000)	(310,000)	(10,000)
TOTAL NON OPERATING REVENUE (EXPENSES)	(345,819)	(1,112,932)	(291,050)	(235,336)	(268,550)	22,500
CHANGE IN NET POSITION (BUDGET BASIS)	469,796	(55,586)	(1,435,193)	1,076,868	(1,561,014)	(125,821)
ADJUSTMENTS TO GAAP BASIS	2018 ACT	2019 ACT	2020 BUDG	2020 PROJ	2021 BUDG	20/21 VAR
CAPITALIZE ASSETS	305,121	-	-	-	-	-
DEPRECIATION/AMORTIZATION EXPENSE	(524,372)	(527,911)	-	-	-	-
BOND PRINCIPAL & AMORTIZATION EXPENSE	273,623	303,818	-	-	-	-
PENSION EXPENSE - IMRF	2,145	(3,823)	-	-	-	-
TOTAL ADJUSTMENTS TO GAAP BASIS	56,517	(227,916)	-	-	-	-
CHANGE IN NET POSITON GAAP BASIS	526,313	(283,502)	(1,435,193)	1,076,868	(1,561,014)	(125,821)
CHANGE IN NVESTMENT IN CAPITAL ASSETS	(54,372)	231,197	-	-	-	-
UNRESTRICTED NET POSTION, MAY 1	3,225,297	3,697,238	3,644,933	3,644,933	4,721,801	1,076,868
UNRESTRICTED NET POSITION, APRIL 30	3,697,238	3,644,933	2,209,740	4,721,801	3,160,787	951,047
CASH FLOW SUMMARY	2018 ACT	2019 ACT	2020 BUDG	2020 PROJ	2021 BUDG	20/21 VAR
BEGINNING CASH AND INVESTMENTS	3,458,266	3,907,046	3,701,888	3,701,888	4,778,756	1,076,868
OPERATING INCOME (LOSS)	598,509	1,053,734	(1,435,193)	1,076,868	(1,561,014)	(125,821)
DEPRECIATION/AMORTIZATION	524,371	539,288	-	-	-	-
NON OPERATING REV/(EXP)	(60,819)	(1,101,560)	-	-	-	-
CURRENT ASSET (INC)/DEC	52,337	(253,433)	-	-	-	-
CURRENT LIAB (DEC)/INC	(75,496)	(143,187)	-	-	-	-
NET DEBT (REPAYMENT)/ISSUANCE	(285,000)	(300,000)	-	-	-	-
NET CAPITAL (PURCHASES)/SALES	(305,121)	-	-	-	-	-
NET CHANGE IN CASH AND INVESTMENTS	448,781	(205,158)	(1,435,193)	1,076,868	(1,561,014)	(125,821)
ENDING CASH AND INVESTMENTS	3,907,046	3,701,888	2,266,695	4,778,756	3,217,742	951,047

WATER FUND SUMMARY CONTINUED...

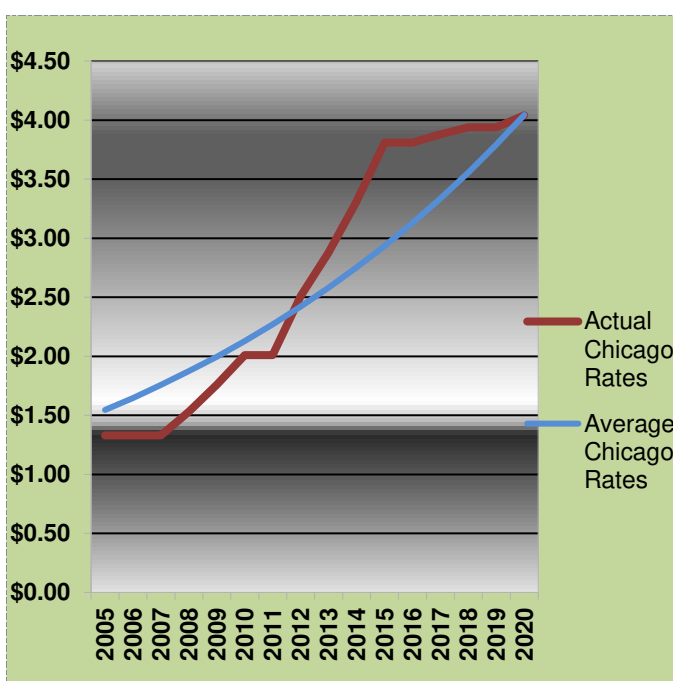
Revenues, Expenses, and Changes in Fund Balance:

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 the wholesale communities served. Rate changes have been made historically for changes in the underlying rates from the City of Chicago. As noted previously, the City purchases water at wholesale from the Village of McCook who purchases directly from the City of Chicago. Please see the charts below for historical rate increases from the City of Chicago.

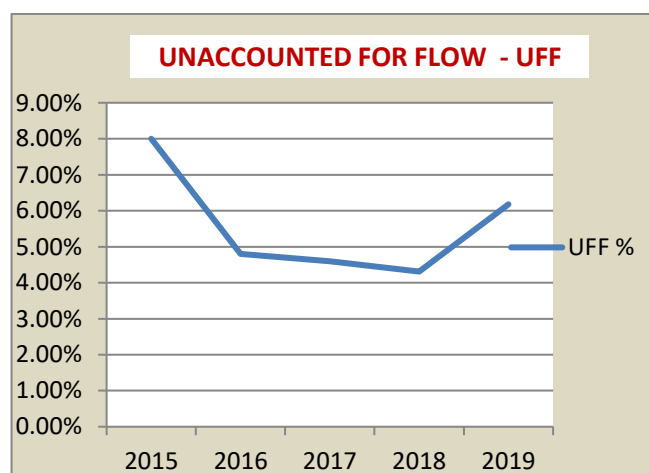
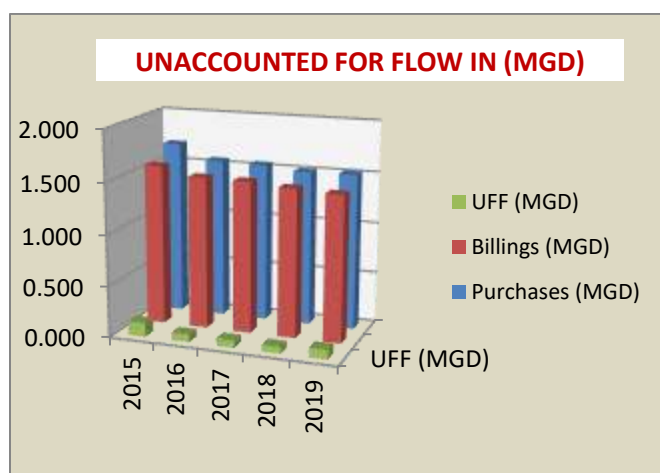
Calendar Year Beginning	Actual Chicago Rates	Chicago Annual Rate Increase	Avg Chicago Rate Increase	Avg Chicago Rate
01/01/05	1.33	3.10%	6.62%	1.55
01/01/06	1.33	0.00%	6.62%	1.65
01/01/07	1.33	0.00%	6.62%	1.76
01/01/08	1.53	15.04%	6.62%	1.87
01/01/09	1.76	15.03%	6.62%	2.00
01/01/10	2.01	14.20%	6.62%	2.13
01/01/11	2.01	0.00%	6.62%	2.27
01/01/12	2.51	24.88%	6.62%	2.42
01/01/13	2.88	14.74%	6.62%	2.58
01/01/14	3.31	14.93%	6.62%	2.75
01/01/15	3.81	15.11%	6.62%	2.93
01/01/16	3.81	0.00%	6.62%	3.13
06/01/17	3.88	1.84%	6.62%	3.34
06/01/18	3.94	1.55%	6.62%	3.56
06/01/19	3.94	0.00%	6.62%	3.79
06/01/20	4.04	2.54%	6.62%	4.04



WATER FUND SUMMARY CONTINUED...

As can be gleaned from the 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. Based on a very marginal CPI change from Dec 17 - Dec18, Chicago did not implement an increase at 6/1/19. Based on a CPI reading from Dec 18-Dec 19, there was an increase in the CPI of 2.4%. Chicago passed through that increase and the Village of McCook tacked on an additional increase of .05/thousand. The City passed through these increases in the FY 2021 budget.

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



The most significant 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. The fund experienced a Non-GAAP surplus before depreciation expense in fiscal years 2018 - 2020 where no major projects were undertaken. The fund currently carries about 75-80% of budgeted expenses in unrestricted fund balance although the policy only requires 35%. The infrastructure committee completed the capital plan with an approved fund balance drawn down in FY 2021 to cover a major (\$2.2MM) project.



CITY OF COUNTRYSIDE 2021 ANNUAL BUDGET

SEWER FUND - FINANCIAL SUMMARY

OPERATING REVENUES	2018 ACT	2019 ACT	2020 BUDG	2020 PROJ	2021 BUDG	20/21 VAR
SEWER CHARGES	25,362	25,652	25,350	25,290	25,350	-
LATE PENALTIES	90	110	100	66	100	-
INTEREST INCOME	10	597	500	455	500	-
TOTAL REVENUES	25,462	26,359	25,950	25,811	25,950	-
OPERATING EXPENSES	2018 ACT	2019 ACT	2020 BUDG	2020 PROJ	2021 BUDG	20/21 VAR
SALARIES AND BENEFITS	17,681	15,907	17,324	16,163	17,480	156
MAINTENANCE/OPERATING SUPPLIES	6,404	410	7,177	281	-	(7,177)
PROFESSIONAL FEES	3,483	1,380	1,380	1,380	1,228	(152)
INFRASTRUCTURE IMPROVEMENTS	9,767	27,097	20,000	18,630	12,500	(7,500)
TOTAL OPERATING EXPENSES	37,335	44,794	45,881	36,454	31,208	(14,673)
OPERATING INCOME BUDGET BASIS	(11,873)	(18,435)	(19,931)	(10,643)	(5,258)	14,673
ADJUSTMENTS TO GAAP BASIS	2018 ACT	2019 ACT	2020 BUDG	2020 PROJ	2021 BUDG	20/21 VAR
CAPITALIZE ASSETS	-	-	-	-	-	-
DEPRECIATION/AMORTIZATION EXPENSE	(68,616)	(68,617)	-	-	-	-
TOTAL ADJUSTMENTS TO GAAP BASIS	(68,616)	(68,617)	-	-	-	-
CHANGE IN NET POSITON GAAP BASIS	(80,489)	(87,052)	(19,931)	(10,643)	(5,258)	14,673
CHANGE IN NVESTMENT IN CAPITAL ASSETS	68,616	68,618	-	-	-	-
UNRESTRICTED NET POSTION, MAY 1	50,052	38,179	19,745	19,745	9,102	(10,643)
UNRESTRICTED NET POSITION, APRIL 30	38,179	19,745	(186)	9,102	3,844	4,030
CASH FLOW SUMMARY	2018 ACT	2019 ACT	2020 BUDG	2020 PROJ	2021 BUDG	20/21 VAR
BEGINNING CASH AND INVESTMENTS	56,588	47,704	47,704	47,704	37,061	(10,643)
OPERATING INCOME (LOSS)	(80,489)	(87,052)	-	(10,643)	(5,258)	(5,258)
DEPRECIATION/AMORTIZATION	68,616	68,617	-	-	-	-
CURRENT ASSET (INC)/DEC	2,725	15,778	-	-	-	-
CURRENT LIAB (DEC)/INC	264	2,657	-	-	-	-
NET CAPITAL (PURCHASES)/SALES	-	-	-	-	-	-
NET CHANGE IN CASH AND INVESTMENTS	(8,884)	-	-	(10,643)	(5,258)	(5,258)
ENDING CASH AND INVESTMENTS	47,704	47,704	47,704	37,061	31,803	(15,901)

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 2019. Smoke testing in Ward 2 was completed in FY 19, although the sewer-lining project on Pleasant Dale Ct. got pushed into FY 2020. Finally, the FY 2021 MWRD I&I project also was accelerated at FYE 2020 and will not be expended in FY 21.



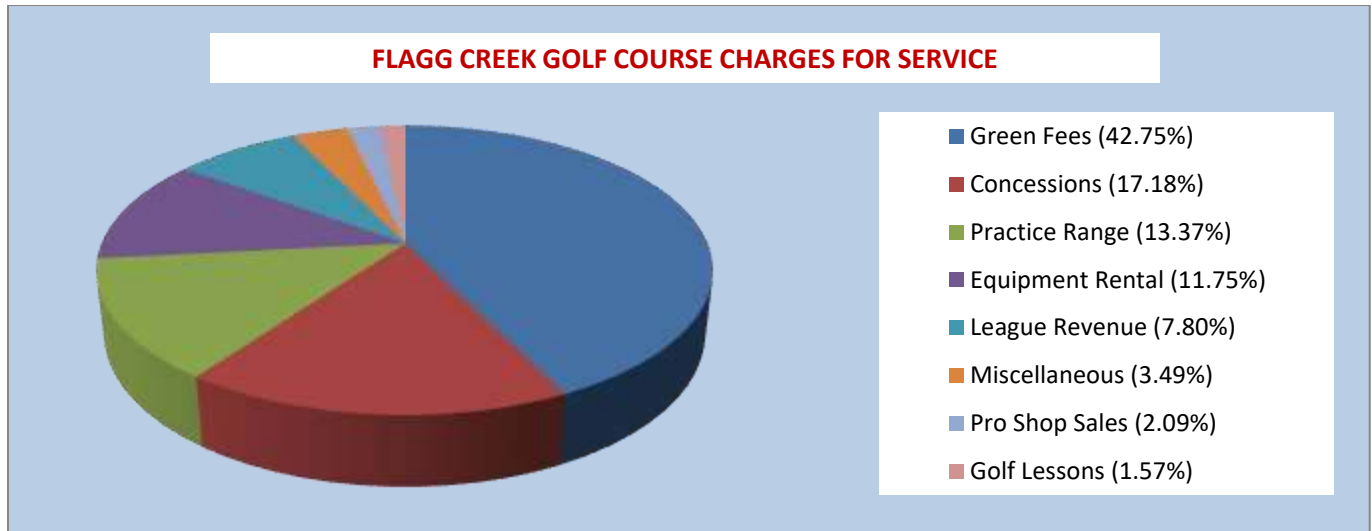
CITY OF COUNTRYSIDE 2021 ANNUAL BUDGET

FLAGG CREEK GOLF COURSE FUND - FINANCIAL SUMMARY

OPERATING REVENUES	2018 ACT	2019 ACT	2020 BUDG	2020 PROJ	2021 BUDG	20/21 VAR
CHARGES FOR SERVICES	757,915	763,362	763,650	686,960	804,638	40,988
PRACTICE RANGE REVENUE	131,872	145,737	146,600	145,298	160,250	13,650
PRO SHOP REVENUE	26,308	24,891	23,750	23,067	25,100	1,350
CONCESSIONS	174,674	199,867	204,200	192,408	206,000	1,800
TOTAL REVENUES	1,090,769	1,133,857	1,138,200	1,047,733	1,195,988	57,788
OPERATING EXPENSES	2018 ACT	2019 ACT	2020 BUDG	2020 PROJ	2021 BUDG	20/21 VAR
GOLF COURSE	539,264	624,102	615,077	651,411	656,147	41,070
PRACTICE RANGE	5,771	7,223	9,000	165	2,000	(7,000)
PRO SHOP	13,519	15,030	12,600	11,324	14,500	1,900
CONCESSIONS	138,708	159,880	166,415	148,456	169,684	3,269
MAINTENANCE	259,469	257,633	264,108	253,418	281,657	17,549
TOTAL OPERATING EXPENSES	956,731	1,063,868	1,067,200	1,064,774	1,123,988	56,788
OPERATING INCOME BUDGET BASIS	134,038	69,989	71,000	(17,041)	72,000	1,000
NON OPERATING REVENUE/(EXPENSES)						
INVESTMENT INCOME	347	5,165	4,000	5,297	3,000	(1,000)
GAIN (LOSS) ON DISPOSAL OF ASSETS	-	-	-	-	-	-
PROFIT SHARING EXPENSE	(144,433)	(89,048)	(75,000)	-	(75,000)	-
OTHER NON OPERATING REVENUE (EXPENSE)	-	352	-	-	-	-
TOTAL NON OPERATING REVENUE (EXPENSES)	(144,086)	(83,531)	(71,000)	5,297	(72,000)	(1,000)
CHANGE IN NET POSITION (BUDGET BASIS)	(10,048)	(13,542)	-	(11,743)	-	-
ADJUSTMENTS TO GAAP BASIS	2018 ACT	2019 ACT	2020 BUDG	2020 PROJ	2021 BUDG	20/21 VAR
CAPITALIZE ASSETS/PENSION EXP	11,300	15,862	-	-	-	-
DEPRECIATION EXPENSE	(118,756)	(114,046)	-	-	-	-
TOTAL ADJUSTMENTS TO GAAP BASIS	(107,456)	(98,184)	-	-	-	-
CHANGE IN NET POSITON GAAP BASIS	(117,504)	(111,726)	-	(11,743)	-	-
CHANGE IN NVESTMENT IN CAPITAL ASSETS	118,756	104,136	-	-	-	-
UNRESTRICTED NET POSTION, MAY 1	(157,732)	(156,480)	(164,070)	(164,070)	(175,813)	(11,743)
UNRESTRICTED NET POSITION, APRIL 30	(156,480)	(164,070)	(164,070)	(175,813)	(175,813)	(11,743)
CASH FLOW SUMMARY	2018 ACT	2019 ACT	2020 BUDG	2020 PROJ	2021 BUDG	20/21 VAR
BEGINNING CASH AND INVESTMENTS	159,453	296,808	241,423	241,423	112,959	(128,464)
OPERATING INCOME	26,581	(27,840)	-	(11,743)	75,000	-
DEPRECIATION	118,756	114,046	-	-	-	-
NON OPERATING REV/(EXP)	348	4,811	-	-	-	-
(INCREASE)/DECREASE IN ASSETS	62,885	(112,931)	-	-	-	-
INCREASE/(DECREASE) IN LIABILITIES	(61,414)	120,872	-	(27,673)	-	-
NET INTERFUND (PAYMENTS)/INCOME	(9,801)	(144,433)	(89,048)	(89,048)	-	89,048
NET CAPITAL (PURCHASES)/SALES	-	(9,910)	-	-	-	-
NET CHANGE IN CASH AND INVESTMENTS	137,355	(55,385)	(89,048)	(128,464)	75,000	(14,048)
ENDING CASH AND INVESTMENTS	296,808	241,423	152,375	112,959	187,959	(142,512)

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 shown some cyclical declines although new and enhanced ancillary revenue streams were introduced a few years ago to offset the negative effects of the green fee declines. Video gaming and hole-in-one contest revenues were 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 third season to mitigate significant service issues with outsourced food vendors.



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 during FY(s) 2017-2019. The reduced capital outlays have created resources to increase the profit sharing payments to the member governments (the City and the Pleasant Dale Park District). The budget has been balancing these two competing interests over the past five budget cycles.



CITY OF COUNTRYSIDE 2021 ANNUAL BUDGET

COMBINED NON-MAJOR FUNDS - FINANCIAL SUMMARY

REVENUES	2018 ACT	2019 ACT	2020 BUDG	2020 PROJ	2021 BUDG	20/21 VAR
INTERGOVERNMENTAL REVENUES	172,297	314,290	253,248	355,559	351,289	98,041
SALE OF FIXED ASSETS	-	8,500	-	-	-	-
NET INVESTMENT INCOME	154	3,145	1,100	3,450	650	(450)
OPERATING TRANSFERS IN	-	-	-	-	-	-
MISC INCOME	124	910	350	48	45	(305)
TOTAL REVENUES/OTHER FINANCING SOURCES	172,575	326,845	254,698	359,057	351,984	97,286
EXPENDITURES	2018 ACT	2019 ACT	2020 BUDG	2020 PROJ	2021 BUDG	20/21 VAR
SALARIES AND OVERTIME	-	-	-	-	-	-
EMPLOYEE TRAINING & DEVELOPMENT	-	-	-	-	-	-
CONTRACTUAL AND UTILITIES	-	-	-	-	-	-
MAINTENANCE AND OPERATING SUPPLIES	-	-	-	-	-	-
PROFESSIONAL FEES	-	-	-	-	-	-
CAPITAL OUTLAYS	518,484	-	420,900	399,425	-	(420,900)
OPERATING TRANSFERS OUT	-	-	331,000	452,500	-	(331,000)
MISCELLANEOUS	3,683	1,137	5,000	5,000	5,000	-
TOTAL EXPENSES/OTHER FINANCING USES	522,167	1,137	756,900	856,925	5,000	(751,900)
FUND BALANCE SUMMARY	2018 ACT	2019 ACT	2020 BUDG	2020 PROJ	2021 BUDG	20/21 VAR
BEGINNING UNRESTRICTED FUND BALANCE	550,673	201,081	526,789	526,789	28,921	(497,868)
COMBINED NON-MAJOR SURPLUS (DEFICIT)	(349,592)	325,708	(502,202)	(497,868)	346,984	849,186
LESS INCREASE IN RESTRICTED FUND BALANCE	-	-	-	-	-	-
ENDING UNRESTRICTED FUND BALANCE	201,081	526,789	24,587	28,921	375,905	351,318
CASH FLOW SUMMARY	2017 ACT	2018 ACT	2019 BUDG	2019 PROJ	2020 BUDG	19/20 VAR
BEGINNING CASH AND INVESTMENTS	540,171	192,537	523,694	523,694	25,826	(497,868)
SURPLUS (DEFICIT) CURRENT YEAR	(349,592)	325,708	(502,202)	(497,868)	346,984	849,186
(INCREASE) DECREASE IN CURR ASSETS	(588)	447	-	-	-	-
INCREASE (DECREASE) IN CURR LIABILITIES	2,546	5,002	-	-	-	-
NET CHANGE IN CASH AND INVESTMENTS	(347,634)	331,157	(502,202)	(497,868)	346,984	849,186
ENDING CASH AND INVESTMENTS	192,537	523,694	21,492	25,826	372,810	351,318

Revenue, Expense, and Fund Balance Analysis:

Combined Non-Major Funds used to consist of the ETSB, MFT, Capital, and Drug Forfeiture Funds (through FYE 2017). 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 exclusively. MFT receipts and asset seizures represent the sole intergovernmental revenue sources. Asset seizures were minimal in 2017/18 although 2019 and 2020 realized collections in excess of \$195K. 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 drawdowns every other year. In addition, a fund balance drawdown in the forfeiture fund was made in FY 2020 via an interfund transfer to the Capital Fund to help cover a portion of the building costs (Police Department about 40% of bldg. sq. ft.).

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. 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 (pursuant to the issuance of the Series 2014 bonds). To fund the contemplated City municipal complex, the City engaged Standard and Poor's (S&P) to rate a planned two-phase debt issuance totaling \$20 million over a two-year period. Despite increased debt levels to fund the project (total post sale debt of \$40.6 million by FY 19), S&P cited strong management, local economic conditions, and healthy reserves to affirm an AA rating consistent with the prior Moody's rating. This rating was affirmed on 10-30-17 and 8-15-18.

Until recessionary tax year 2009, the City had not levied a property tax to fund either operations, pension expenses, or for debt service of GO (General Obligation) debt. For tax years 2009-2011, the City levied approximately \$1.5 million for debt service. In the 2012 tax year, the City paired down the levy to \$1 million and then by tax year 2013 it reduced the levy to \$150K. For tax years 2014-2019 (through the current budget), the City eliminated the tax levy as economic activity and economically sensitive revenue streams were restored from trough levels experienced through the great recession.

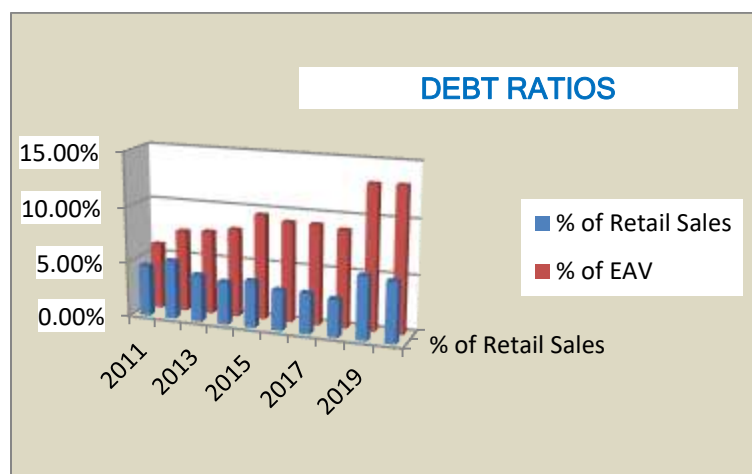
To fund the City Municipal Complex the City issued \$10 million in GO Bonds, Series 2017 in November of 2018. The City issued an additional \$10 million par value in GO Bonds to complete the second phase of the funding plan in FY 19. The Finance Department began updating long term operating and capital budgets in FY 18 to assess long-term considerations related to both new debt service from the project and any restraints on funding for other capital needs over a the forward time line. The projections rolled forward through FY 2021 confirmed that operations can be covered without property tax extensions – actual results through the 2020 fiscal year confirmed this notion.

After the issuance of \$20 million in new debt to fund the City Hall, Moody's Investor Service informed the City that they were going to consider a rating change on the City pursuant to the elevated debt levels. Following their due diligence period and management calls to fulfill same, Moody's affirmed (on 5-3-19) their Aa2 rating based on a host of factor including but not limited to budgetary and financial flexibility, robust economy, and management strength. See chart below for debt levels through FY 2020.

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*
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
2019	38,255,000	-	2,280,000	40,535,000	5.71%	13.07%	6,876
2020	37,630,000	-	1,980,000	39,610,000	5.49%	13.12%	6,718

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.



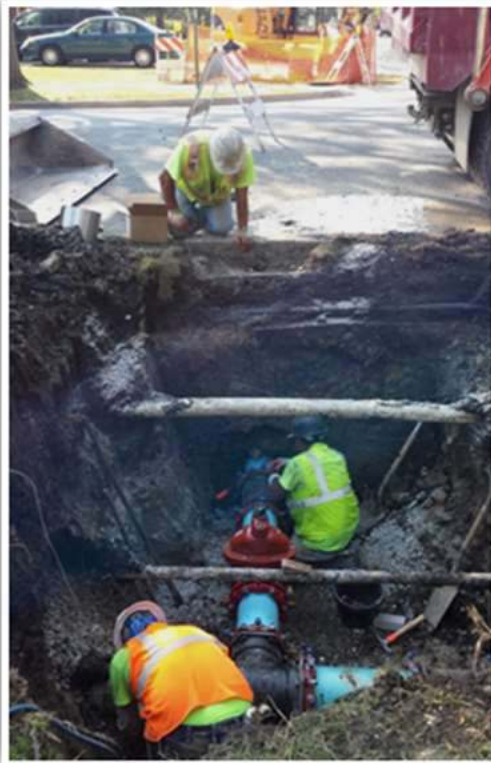
Fiscal Year Ended	% of Taxable Retail Sales	% of EAV	Per Capita*
2011	4.62%	6.00%	3,827
2012	5.31%	7.43%	4,638
2013	4.25%	7.58%	3,996
2014	3.87%	8.01%	3,902
2015	4.20%	9.55%	4,351
2016	3.66%	9.10%	4,049
2017	3.39%	8.83%	3,783
2018	4.69%	11.75%	5,332
2019	5.71%	13.07%	6,876
2020	5.49%	13.12%	6,718

The following chart summarizes several key components of the debt structure including the new debt issuance in the prior 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
2021	940,000	1,455,668	2,395,668	4%	2035	1,570,000	829,775	2,399,775	49%
2022	970,000	1,426,910	2,396,910	7%	2036	1,635,000	761,450	2,396,450	53%
2023	1,000,000	1,395,480	2,395,480	9%	2037	1,705,000	690,275	2,395,275	58%
2024	1,035,000	1,361,735	2,396,735	12%	2038	1,780,000	616,025	2,396,025	63%
2025	1,070,000	1,328,540	2,398,540	15%	2039	1,860,000	538,525	2,398,525	67%
2026	1,105,000	1,292,740	2,397,740	18%	2040	970,000	457,550	1,427,550	70%
2027	1,145,000	1,254,235	2,399,235	21%	2041	750,000	418,750	1,168,750	72%
2028	1,185,000	1,212,775	2,397,775	24%	2042	750,000	390,625	1,140,625	74%
2029	1,230,000	1,168,563	2,398,563	27%	2043	1,405,000	362,500	1,767,500	78%
2030	1,275,000	1,121,773	2,396,773	30%	2044	2,035,000	311,569	2,346,569	83%
2031	1,325,000	1,070,900	2,395,900	34%	2045	2,110,000	237,800	2,347,800	88%
2032	1,385,000	1,014,413	2,399,413	37%	2046	2,185,000	161,313	2,346,313	94%
2033	1,440,000	955,356	2,395,356	45%	2047	2,265,000	82,106	2,347,106	100%
2034	1,505,000	893,950	2,398,950	48%					
TOTALS						37,630,000	22,811,299	60,441,299	

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
Streets/Storm Sewer Networks	\$50,000

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 2016-2019, unaudited records for fiscal year 2020, and budget detail for the current fiscal year 2021 cycle.

HISTORICAL CAPITAL SPENDING - GOVERNMENTAL AND BUSINESS TYPE ACTIVITIES						
	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET
GOVERNMENTAL ACTIVITIES						
Land/CIP	109,192	2,049,629	3,729,480	12,824,248	5,465,265	550,000
Buildings & Improvements	-	-	-	-	-	25,000
Equipment/Vehicles	95,136	176,325	76,987	396,143	723,809	418,200
Furniture/Fixtures	39,301	-	13,820	-	563,902	-
Infrastructure	685,358	571,305	408,152	833,433	445,498	785,467
Total Governmental	928,987	2,797,259	4,228,439	14,053,824	7,198,474	1,778,667
BUSINESS TYPE ACTIVITIES						
Land/CIP	9,230	-	-	-	-	-
Buildings & Improvements	-	-	-	-	-	-
Equipment/Vehicles	-	-	28,970	-	-	-
Infrastructure	588,403	600,000	282,706	-	-	2,217,500
Total Business Type	597,633	600,000	311,676	-	-	2,217,500
FLAGG CREEK GOLF COURSE FUND						
Buildings & Improvements	61,738	50,000	-	-	-	-
Equipment/Vehicles	46,110	35,000	-	29,390	7,500	-
Infrastructure	-	-	-	-	79,030	-
Total FCGC Fund	107,848	85,000	-	29,390	86,530	-
Less Capital Grants	(87,790)	(85,000)	(114,652)	(462,609)	(423,937)	(584,000)
Net City Investment	1,546,678	3,397,259	4,425,463	13,620,605	6,861,067	3,412,167

Historical infrastructure investment in governmental activities is primarily related to street resurfacing projects, storm sewer, and certain grant related programs. The Infrastructure Committee formally adopts the five-year street resurfacing program and the overall five-year capital plan - 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 2021-2025 capital plan Infrastructure projects are discussed. For audited fiscal years 2016-2019 annual capital outlays for government activities has averaged 5.5MM while total capital net investment in the City (inclusive of business-type activities) has averaged approximately \$5.7MM.

CAPITAL IMPROVEMENT PLAN SUMMARIES CONTINUED...

As related to business-type activities, the previous chart reflects significant investments in water/sewer infrastructure in fiscal years 2016-2018. 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% complete by the end of FY 2015 and completed in FY 2016 at a total investment of \$1.580 million. The 2014 Water Main Replacement Project started in FY 2015 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 2018, 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. Following no major capital projects in 2019/20, the water fund will expend \$2.1MM on the East Avenue replacement project in this budget cycle.

SUMMARY CAPITAL PLAN - GOVERNMENTAL ACTIVITIES (FY 2021-FY 2025)					
	2021	2022	2023	2024	2025
GOVERNMENTAL ACTIVITIES					
City Hall Project	550,000	-	-	-	-
Furniture/Fixtures	-	-	-	-	-
Equipment/Vehicles	415,150	65,000	100,000	85,000	100,000
ITEP - Grant Funded	-	-	-	-	-
ITEP - Locally Funded	-	-	-	-	-
Bike Path - Grant Funded	224,000	-	-	-	-
Bike Path - Locally Funded	104,500	-	-	-	-
Street Resurfacing	457,217	770,834	493,167	979,050	-
Other Infrastructure	25,000	350,000	350,000	350,000	500,000
Total Governmental	1,775,867	1,185,834	943,167	1,414,050	600,000
Less Capital Grants	(584,000)	-	-	-	-
Net City Investment	1,191,867	1,185,834	943,167	1,414,050	600,000

With exception to the 2021 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 2022-2025 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.

Construction of the City Hall/Police facility reached substantial completion in the early fall of 2019 and the City gained occupancy in October of 2019. Remaining costs include additional landscaping and retention withheld on the job. The Bike Path grant funded project was substantially completed in the summer of 2020 excluding the landscaping work around the asphalt path which will have to be completed in the fall or early spring of next year based on weather conditions.

CAPITAL IMPROVEMENT PLAN SUMMARIES CONTINUED...

The ITEP projects (the Streetscape Project substantially completed as of the close of the fiscal year 2020) and the Bike Path project previously noted 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 statements although they are 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 2021-2025)			
Resurfacing Plan Summary	Area (S.Y)	Improvement Type	Costs
2021			
Pleasantdale Dr - 5th Av Cutoff to Pleasantdale Ct	2,850	Resurface Spot C&G	135,375
Pleasantdale Ct - Pleasantdale Dr	2,500	Resurface Spot C&G	118,750
Crestview - Lorraine to Sunset	2,817	Resurface Spot C&G	133,792
Burr Oak - South Limit to 5th Av Cutoff	1,540	Resurface Spot C&G	69,300
SUBTOTAL	4,357		457,217
2022			
55th Pl - Willow Springs to Park Av	6,917	Resurface Spot C&G	345,833
Edgewood - Plainfield to 55th	4,633	Resurface Spot C&G	231,667
Blackstone - Plainfield to 55th	2,333	Resurface Spot C&G	116,667
Park Av - Plainfield to 55th	1,533	Resurface Spot C&G	76,667
SUBTOTAL	15,416		770,834
2023			
Longview - 59th St to Brainard	7,000	Resurface Spot C&G	385,000
Madison - Plainfield to 53rd St.	1,967	Resurface Spot C&G	108,167
SUBTOTAL	8,967		493,167
2024			
Dansher - 55th St to North Limit	8,025	Widening & Full C&G	979,050
SUBTOTAL	8,025		979,050
2025			
There are currently no scheduled projects for fiscal 205			

The street resurfacing projects are also well coordinated with any water main replacements. Contractor's price in significant cost recoveries for additional mobilization costs incurred when the projects are coordinated separately. After significant investment projected in fiscal year 2024, the City is currently contemplating a pause on resurfacing projects for fiscal year 2025. As of this budget cycle, there are no projects are in the five year plan for that period.

CAPITAL IMPROVEMENT PLAN SUMMARIES CONTINUED...

SUMMARY CAPITAL PLAN FUNDING ANALYSIS - GOVERNMENTAL (FY 2021-2025)					
	2021	2022	2023	2024	2025
GOVERNMENTAL ACTIVITIES					
Beginning Excess Reserve (1)	3,015,227	3,015,227	3,476,060	4,270,555	4,585,766
Net Cash Flow before Capital (2)	1,191,867	1,646,667	1,737,662	1,729,261	1,154,487
Less Capital Outlays	(1,191,867)	(1,185,834)	(943,167)	(1,414,050)	(600,000)
Plus MFT Funding	-	-	-	-	-
Bond Proceeds Drawdown	-	-	-	-	-
Less New Debt Service	-	-	-	-	-
Ending Excess Reserve (Deficit)	3,015,227	3,476,060	4,270,555	4,585,766	5,140,253
(1) This calculation consists of projected beginning cash balances in excess of the fund balance requirement as a as a conservative measure and also includes the Hotel/Motel cash balances as well.					
(2) Net Income before capital outlays come from both the General and Hotel/Motel Fund.					

The 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) is reflected for 2021 and adjusted for assumptions that are detailed in the five year budget projections for the General Fund (second to last exhibit in this document). The major assumptions include the elimination of certain litigation costs, new TIF increment that began in 2020, and the potential extension of a tax sharing agreement through the forward forecast period.

SUMMARY CAPITAL PLAN - BUSINESS TYPE ACTIVITIES (FY 2021-FY 2025)					
	2021	2022	2023	2024	2025
BUSINESS TYPE ACTIVITIES					
Constance Lane (Water Main)	-	-	-	-	-
Water Main Relining (CS Plaza)					
East Avenue	1,312,500				
East Avenue to Joliet Rd/LaGrange	892,500	-	-	-	-
Soehrman Park		140,000			
LaGrange - 55th to 53rd	-	-	675,000	-	-
Dansher Road	-	-	-	1,200,000	-
Sunset Avenue (Water Main)	-	-	-	-	1,150,000
Total Infrastructure Costs	2,205,000	140,000	675,000	1,200,000	1,150,000
Less Capital Grants	-	-	-	-	-
Net City Investment	2,205,000	140,000	675,000	1,200,000	1,150,000

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 2021-2025. The projects consist of water main replacements, which the City has been quite diligent with over time. The projects selected above have been done based on age, frequency of main breaks, and other specific factors. The East Avenue project planned for this budget cycle, spanning the pump house to Joliet Road, 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 20-inch mains, although the system cannot benefit from this investment until the entire main from the pump house is expanded. As previously, noted, significant changes in assumptions and circumstances could materially alter the preliminary 5-year plan, which is adjusted annually.

SUMMARY CAPITAL PLAN FUNDING ANALYSIS - BUSINESS TYPE (FY 2021-2025)					
	2021	2022	2023	2024	2025
BUSINESS TYPE ACTIVITIES					
Beginning Excess Reserve (1)	2,879,037	1,310,308	1,819,304	1,806,281	1,281,497
Net Cash Flow before Capital	636,271	648,996	661,976	675,216	688,720
Less Capital Outlays	(2,205,000)	(140,000)	(675,000)	(1,200,000)	(1,150,000)
Plus Debt Proceeds	-	-	-	-	-
New Debt Service Payments	-	-	-	-	-
Ending Excess Reserve (2)	1,310,308	1,819,304	1,806,281	1,281,497	820,217
(1) This calculation consists of projected beginning cash balances in excess of the fund balance requirement as a conservative measure.					
(2) 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 drawdowns. 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 2021 to 2025 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 FYE 2020 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 2022. 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 \$275K annually.

With such an increase, the ending excess reserves would be about \$1.1 million more than the fund balance draw down structure modeled above. In addition, the annual \$275K 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 most deteriorated roads 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 which minimizes the impact on the operating funds as well.

The City Engineer performed research on average maintenance costs for roadways in Illinois. The research suggests that the average cost of roadway maintenance is \$48,651 per mile of roadway. Based on the rule of thumb modeling of \$48,651/mile, the City Engineer estimates that capital outlays on our annual street resurfacing projects could save approximately \$25,000-45,000 (depending on how much payment was resurfaced in a given project year). This savings represents the year 1 estimate in annual maintenance cost reductions with annual savings declining ratably over the useful life of the improvement. The City applies this type of modeling to contemplated capital projects.

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 (no outlays in fiscal 19 or 20). 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 \$5-\$7K annually in maintenance costs because 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 on the vehicles, capital costs of replacing vehicles has declined by a greater amount with the exception to current levels in FY 2020. As a result, the City purchased three new cars in FY 2020. The City is trying to balance capital outlay costs with rising maintenance costs. We are looking at a multiyear turnover plan for the fleet.

OPERATING COSTS	FY 16	FY 17	FY 18	FY 19	FY 20
MAINTENANCE - MOTOR VEHICLES	17,949	20,506	25,504	25,941	36,940
\$ CHANGE YEAR OVER YEAR	2,764	2,557	4,998	437	10,999
% CHANGE YEAR OVER YEAR	18%	14%	24%	2%	42%

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 three 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 and FY 2020 – the smoke testing project in Ward 2 (last year) and sewer main relining on Pleasantdale Court. (last budget year). Accumulated reserves were/will be used to perform these maintenance projects. Please see the chart below for historical maintenance costs.

OPERATING COSTS	FY 18	FY19	BUDG FY 20	PROJ FY 20	BUDG FY 21
INFRASTRUCTURE MAINTENANCE	9,767	27,097	20,000	18,630	12,500

Administration Vehicles – The City has decided to make an effort to be “Green”. The 2018 budget included the purchase of a hybrid vehicle to replace the current City Administrator’s car. The City has reduced 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 again in fiscal year 2021.

PERFORMANCE INDICATORS	FY16	FY 17	FY 18	FY 19	FY 20
FUEL/OIL	1,715	1,438	1,104	850	697
VEHICLE MAINTENANCE	574	1,852	260	2,580	641

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 few years thereby reduced claims and premium costs (see administration department for quantified results).

City Hall/Police Station Project – Construction commenced in FY 2018 with occupancy being gained in October of 2019. The City is targeting a LEED Gold certification and the facility has been designed as the first Net Zero municipal complex in the State of Illinois. The City is required to show 12 consecutive months of net zero performance (produce as much energy as we consume – to complete the designation). 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 \$10K 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 facility under its existing franchise agreement. Finally, the City constructed a monopole tower to cover its police communication needs. The tower can also accommodate four cell tower antennas – Verizon recently signed a lease on the tower and that lease alone can provide payback on the tower in just over 5 years - additional leases will accelerate this figure.





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CITY OF COUNTRYSIDE 2021 ANNUAL BUDGET

GENERAL FUND - DETAILED REVENUES AND OTHER FUNDING SOURCES

ACCT NUMBER	ACCT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 FYTD	2020 FYE PROJ	2021 BUDGET
PROPERTY TAXES							
01-00-330-3301	TOWNSHIP ROAD & BRIDGE TAX	60,789	58,230	61,500	25,859	57,303	60,000
TOTAL PROPERTY TAXES		60,789	58,230	61,500	25,859	57,303	60,000
SALES TAXES							
01-00-330-3440	STATE SALES TAX	6,789,345	7,103,166	7,062,899	5,491,778	6,959,449	7,174,760
01-00-330-3311	STATE HOME RULE SALES TAX	2,230,114	2,348,076	2,323,423	1,807,615	2,342,734	2,397,571
TOTAL SALES TAXES		9,019,459	9,451,242	9,386,322	7,299,393	9,302,183	9,572,331
OTHER LOCAL TAXES							
01-00-310-3110	REAL ESTATE TRANSFER TAX	5,125	6,763	6,000	3,525	4,675	6,000
01-00-310-3130	ELECTRIC USE TAX	414,258	418,677	420,000	281,340	378,676	400,000
01-00-310-3140	VEHICLE FUEL TAX	414,960	438,557	435,000	309,528	398,654	435,000
01-00-310-3150	EATING AND DRINKING EST TAX	557,494	563,210	592,500	455,585	574,131	605,000
01-00-310-3182	FRANCHISE TAX	95,623	103,336	107,000	77,914	99,612	107,000
01-00-310-3183	SELF-STORAGE TAX	85,726	67,275	85,000	67,059	113,431	90,000
01-00-310-3185	RENTAL TAX	40,255	43,445	42,000	31,835	38,956	42,000
TOTAL OTHER LOCAL TAXES		1,613,441	1,641,263	1,687,500	1,226,786	1,608,135	1,685,000
LICENSES & PERMITS							
01-00-320-3210	BUSINESS LICENSES	86,221	86,725	85,000	78,720	82,580	85,000
01-00-320-3211	HOME OCCUPATION FEES	-	-	-	-	-	-
01-00-320-3212	CONTRACTOR LICENSES	11,825	10,125	8,500	7,175	8,500	8,500
01-00-320-3215	LIQUOR LICENSES	72,427	71,345	72,000	68,800	70,025	72,000
01-00-320-3217	VIDEO GAMING LICENSES	60,200	64,400	64,400	69,300	72,100	69,300
01-00-320-3250	BUILDING PERMITS	390,441	145,296	155,000	117,043	134,148	140,000
01-00-320-3252	BUILDING PERMIT ADMIN. FEES	5,807	5,805	5,500	632	632	5,500
01-00-380-3830	FEE IN LIEU OF SALES TAX	35,724	89,973	77,788	41,994	71,547	75,504
	LA FITNESS	25,000					
	MAGIC NAILS - COUNTRYSIDE PLAZA	12,990					
	PHOENIX SALONS	13,225					
	GRIND FITNESS	-					
	SALVADOR SALON	1,336					
	INLAND - MAGIC NAILS	4,537					
	INLAND / ATI PHYSICAL THERAPY	11,666					
	H&R BLOCK	6,750					
TOTAL LICENSES & PERMITS		662,645	473,669	468,188	383,664	439,532	455,804
INTERGOVERNMENTAL REVENUES							
01-00-330-3320	STATE INCOME TAX	532,898	609,489	580,658	481,313	579,824	615,000
01-00-330-3325	STATE GAMING TAX	278,649	305,044	307,500	229,439	270,982	305,000
01-00-330-3451	STATE LOCAL USE TAX	155,892	182,374	193,061	144,450	210,698	209,273
01-00-330-3340	STATE REPLACEMENT TAX	4,251	4,610	4,000	4,775	6,076	4,750
01-00-330-3345	STATE CANNABIS EXCISE TAX	-	-	-	-	1,458	-
01-00-330-3350	STATE AUTO RENTAL TAX	42,719	41,253	41,500	33,846	39,010	41,500
01-00-330-3360	MUN TELECOMMUNICATIONS TAX	38,448	34,698	35,000	22,352	28,236	32,500
01-00-380-3853	GRANT REVENUE	17,525	24,470	20,000	22,032	27,232	25,140
	TOBACCO ENFORCEMENT	2,640					
	IDOT TRAFFIC SAFETY	22,500					
TOTAL INTERGOVERNMENTAL REVENUES		1,070,382	1,201,938	1,181,719	938,207	1,163,516	1,233,163



CITY OF COUNTRYSIDE 2021 ANNUAL BUDGET

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

ACCT NUMBER	ACCT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 FYTD	2020 FYE PROJ	2021 BUDGET
CITY-CHARGES FOR SERVICES							
01-00-341-3410	PROP MAINT INSPECTION FEE	47,396	52,731	40,000	37,212	51,057	45,000
01-00-341-3411	ELEVATOR INSPECTION SERVICES	-	-	-	-	-	-
01-00-341-3412	PLANNING & ZONING APPLICATION	11,637	6,255	8,000	9,233	10,430	10,500
01-00-341-3415	ENGINEERING SERVICES	14,938	12,752	25,000	8,169	9,345	15,000
01-00-341-3416	INSPECTION/REVIEW SERVICES	78,372	37,575	43,250	25,704	26,091	35,000
01-00-341-3417	CRIMINAL BACKGROUND CHECKS	500	50	50	650	750	500
01-00-341-3420	POLICE SPECIAL SERVICES	16,174	6,068	16,000	13,911	13,911	16,000
TOTAL CITY-CHARGES FOR SERVICES		169,017	115,431	132,300	94,879	111,584	122,000
RECREATION-CHARGES FOR SERVICES							
01-00-347-3471	FLAGG CREEK OPERATIONS	-	72,216	50,000	44,524	44,524	21,943
TOTAL RECREATION-CHARGES FOR SERVICES		-	72,216	50,000	44,524	44,524	21,943
FINES AND FORFEITURES							
01-00-351-3511	COURT FINES	10,494	13,335	11,500	16,069	19,384	18,500
01-00-351-3513	LOCAL ORDINANCE FINES	62,309	79,756	75,000	49,976	67,256	70,000
01-00-351-3514	POLICE DUPLICATING SERVICES	3,025	2,285	3,000	5,106	5,856	3,000
01-00-351-3515	POLICE-IMPOUND FEES	19,000	13,000	18,500	18,500	21,500	20,000
TOTAL FINES AND FORFEITURES		94,828	108,376	108,000	89,651	113,996	111,500
INVESTMENT INCOME							
01-00-380-3810	INTEREST INCOME	367,256	578,655	521,933	384,828	580,789	487,295
01-00-380-3880	INVESTMENT GAIN/(LOSS)	11,751	-	-	54,979	54,979	-
TOTAL NET INVESTMENT INCOME		379,007	578,655	521,933	439,807	635,768	487,295
OTHER REVENUES							
01-00-380-3840	NON RESIDENT FINGERPRINT FEE	2,750	2,300	3,000	3,005	3,355	3,000
01-00-380-3845	IPBC TERMINAL RESERVE	34,563	50,996	106,724	-	121,055	-
01-00-380-3846	IRMA EXCESS RESERVES	-	-	174,765	-	-	-
01-00-380-3850	MISCELLANEOUS REVENUE	20,156	55,710	15,526	230,316	249,695	15,502
01-00-380-3856	DUI AGENCY	2,918	2,642	3,000	279	479	2,500
01-00-380-3858	TOWER RENTAL	34,122	35,231	36,338	27,227	36,288	70,428
01-00-380-3859	ADVERTISING	2,167	2,000	2,000	2,077	2,077	2,000
01-00-380-3860	VEST DONATION	2,700	-	2,500	-	-	-
TOTAL OTHER REVENUES		99,376	148,879	343,853	262,904	412,949	93,430
OTHER FINANCING SOURCES							
01-00-380-3820	SALE OF FIXED ASSETS	7,250	-	-	54,883	54,883	-
01-00-395-3990	BOND PROCEEDS	-	-	-	-	-	-
01-00-395-3999	OPERATING TRANSFER IN	-	190,000	225,000	-	180,000	200,000
TOTAL OTHER FINANCING SOURCES		7,250	190,000	225,000	54,883	234,883	200,000
TOTAL GENERAL FUND REVENUES		13,168,944	13,849,899	13,941,315	10,805,674	13,889,490	13,842,466
TOTAL GF REVENUES & OTHER FINANCING SOURCES		13,176,194	14,039,899	14,166,315	10,860,557	14,124,373	14,042,466



CITY OF COUNTRYSIDE 2021 ANNUAL BUDGET

GENERAL FUND - DETAILED EXPENDITURES AND OTHER FINANCING USES

ACCT NUMBER	ACCT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 FYTD	2020 FYE PROJ	2021 BUDGET
LEGISLATION AND ADMINISTRATION							
01-01-411-4215	SALARIES PART-TIME	53,800	49,317	53,800	40,350	53,800	53,800
01-01-411-4220	SOCIAL SECURITY TAX	3,336	3,058	3,336	2,047	2,728	3,336
01-01-411-4225	MEDICARE TAX	780	715	780	479	638	780
01-01-411-4230	HEALTH INSURANCE	-	-	-	41,603	55,477	74,770
01-01-411-4235	OTHER INSURANCE	-	-	-	1,843	2,633	3,195
01-01-411-4260	IMRF	6,422	5,448	5,266	4,025	5,569	6,175
01-01-411-5500	CELLULAR/PAGERS	-	-	-	-	-	-
01-01-411-5610	CONFERENCE & TRAVEL	1,691	-	1,000	50	50	1,000
	ILLINOIS MUNICIPAL LEAGUE	1,000					
01-01-411-5630	TRAINING & MEETINGS	320	375	500	286	358	500
01-01-411-5650	SUBSCRIPTIONS	64	84	260	98	49	260
	DESPLAINES VALLEY NEWS	50					
	GOVERNING	30					
	CRAINS CHICAGO	180					
01-01-411-5690	MEMBERSHIPS & LICENSES	12,017	10,690	10,425	10,987	11,938	10,425
	WEST CENTRAL MUNIC COUNCIL	9,500					
	ILLINOIS MUNICIPAL LEAGUE	575					
	NATL ASSOCIATION OF CITIES	200					
	METRO MAYORS CAUCUS DUES	150				771	
01-01-411-6510	OFFICE SUPPLIES	-	390	200	697	350	400
01-01-411-6520	OPERATING SUPPLIES	-	-	-	-	-	-
01-01-411-9030	LIBRARY REIMBURSEMENT	5,892	8,689	12,000	8,464	11,264	12,000
01-01-411-9035	POOL REIMBURSEMENT	2,184	2,669	2,300	1,639	1,739	2,750
01-01-411-9040	SENIOR CITIZENS	1,823	215	1,550	673	1,061	1,800
	SENIOR TAXI 50/50 PROGRAM	500					
	MISC SENIOR PROGRAMS	1,300					
01-01-411-9050	NEWSLETTERS	15,863	16,176	16,500	13,046	17,012	17,325
	4 MAILINGS	17,325					
01-01-411-9060	DONATIONS	2,000	2,500	2,000	2,500	2,500	4,500
	COMMUNITY NURSE	2,500					
	ROTARY SCHOLARSHIP	2,000					
01-01-411-9099	OTHER COMMUNITY RELATIONS	3,438	8,012	6,000	14,468	14,768	6,000
	SERVICE AWARDS	3,500					
	OTHER GIFTS/EVENT SUPPLIES	2,000					
	OTHER OFFICE/OPERATING SUPPLIES	500					
TOTAL LEGISLATIVE & ADMINISTRATION		109,630	108,338	115,917	143,255	182,705	199,016



CITY CLERK'S DEPARTMENT



This office is staffed by 3 full-time employees: the Deputy Clerk, Administrative Clerk, and Assistant Office Clerk. This office plays a critical role in the daily operations of the City.

Deputy City Clerk, Sharon Peterson oversees the day-to-day operations of the Clerk's office. The primary responsibility of this office is to maintain all official records for the City. However, as the first point of contact, the Clerk's Office acts as a central hub. The staff, **Karen Melone** and **Liz Saucedo** are extremely knowledgeable about City

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



Open and Transparent Government

The Deputy Clerk is the City's Freedom of Information Officer and is responsible for processing requests. The City processed 181 FOIA requests in 2019. The Deputy Clerk is also the Open Meetings Act (OMA) designee for the City, ensuring that required training is completed and that all meetings comply with the Act.

Meetings Preparation

The Clerk's office is responsible for scheduling the many committee, commission, and City Council meetings. There were 75 meetings in 2019! The staff prepare agendas and minutes in accordance with the Open Meetings Act. After meetings, staff ensures that all follow up is completed. This includes the recording of ordinances and resolutions, execution of documents and action items resulting from City Council direction.

Licenses

Business licenses, registrations, special events, and liquor licenses are processed and administratively approved in the Clerk's office, which helps expedite these processes.

Elections and Voting

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

Resident Programs and Payment Processing

Community programs administered through the Clerk's office 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.

<i>DESCRIPTION</i>	<i>2019</i>	<i>2018</i>
<i># Business Licenses</i>	465	461
<i># Liquor Licenses</i>	55	54
<i># Special Use/Special Event Permits</i>	37	34
<i># Raffles Permits</i>	4	9
<i># Garage Sale Permits</i>	86	71
<i># Real Estate Transfers</i>	76	115
<i># FOIA Requests</i>	181	213
<i># Tree Program Applications Processed</i>	62	71
<i># Library Reimbursements</i>	134	97
<i># Pool Reimbursements</i>	34	29
<i># New Voter Registrations</i>	0	2
<i># Foreclosures</i>	9	11

CITY CLERK'S DEPARTMENT CONTINUED...

MAJOR ACCOMPLISHMENTS

Strategic Goal #1 High Quality Community Service Delivery

- The Clerk's office created the Angel Tree program (FY 17) to serve needy families with gifts donated by staff, residents, local business owners, and elected officials who annually participate in the program. The City strives to serve 50 residents with in-kind donations totaling at least \$2K annually.

PERFORMANCE INDICATORS	FY 17	FY 18	FY 19	FY 20
NUMBER OF RESIDENTS SERVED	35	72	58	62
VALUE OF IN-KIND DONATIONS RECEIVED	\$1,400	\$2,880	\$2,320	\$2,480

- Sponsorships for the Annual St. Patrick's Day Parade are used to make annual contributions to high value non-profit organizations that serve the community. Following the start-up year of the Parade in FY 2016, the City set a standard to maintain annual donations of at least \$15K. The annual contribution varies based on the operating costs of the event and economic factors.

PERFORMANCE INDICATORS	FY 16	FY 17	FY 18	FY 19	FY 20
KELLY JOY O'LAUGHLIN FOUNDATION	7,062				
JUVENILE DIABETES RESEACH FOUNDATION	-	20,143			
BOY SCOUTS OF AMERICA	-		8,734		
CYSTIC FIBROSIS FOUNDATION	-		8,734		
PULMONARY HYPERTENSION ASSOCIATION	-			8,763	
CHRON'S AND COLITIS FOUNDATION	-			8,763	
CENTER FOR INDEPENDENCE	-				8,000
DISTRICT 105 FOUNDATION	-				8,000
TOTAL AMOUNT RAISED ANNUALLY	7,062	20,143	17,469	17,526	16,000

- Since the City does not have certain public amenities, the City Council put together a program to reimburse residents for 100% of the membership cost for neighboring Library Districts and Public Pools. Staff requested and the Council approved additional funding for these programs last year.
- Subject to annual appropriations and resident demand, the City is currently committed to funding these programs at current levels. See growth in reimbursements and program expenses below.

PERFORMANCE INDICATORS	FY 17	FY 18	FY 19	FY 20
NUMBER OF LIBRARY REIMBURSEMENTS	93	80	97	134
PROGRAM EXPENSES - LIBRARY	5,056	5,892	8,689	11,264
NUMBER OF POOL REIMBURSEMENTS	19	23	29	34
PROGRAM EXPENSES - POOL	1,380	2,184	2,669	1,739
TOTAL REIMBURSEMENTS	6,436	8,076	11,358	13,003
INCREASE IN FUNDING YEAR OVER YEAR	-	1,640	3,282	1,645
% CHANGE	-	25%	41%	14%

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

- In conjunction with Finance and City Administration, staff aggressively marketed our online payment portal for water bills and building permits through the City's website, quarterly newsletters, and through the City's Face Book page.
- Online payments increased by 516% for water bills since the July 2019 "go live" date with the new payment portal. Just under 50% of all water bills (3,929 bills processed electronically vs. 7,900 bills sent) are paid via electronic methods including auto debit, through the portal (website access), by phone through an IRV, and via pay by text on a smart phone.
- On a calendar YTD basis, approximately 42% of total amounts billed have been processed electronically - \$500,000 in payments have been received on total billings of just under \$1.2 million.
- On a calendar YTD basis, approximately 43% of all building permits were paid online (139 permits paid online vs. 242 total permits paid). In terms of dollar value \$18,250 in permit invoices were paid online vs. total permit invoices paid of \$61,895 (29% of total permit fees invoiced).
- Based on these results, the implementation of the new online payment portal cut nearly half the staff time that was previous spent processing paper bills for water billing and permitting activities thus allowing the departments to focus more time on other workflows and program priorities.

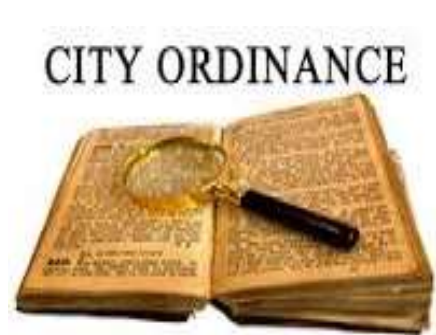
INITIATIVES/GOALS FOR FISCAL 2021

Strategic Goal #1 – High Quality Community Service Delivery

- Reduce the redundancy in annual business licensing renewals by fully utilizing Enterprise Resource Planning (ERP) software capabilities.
- Utilize Laserfische software to interface with City's website to reduce paper forms and processes requiring face-to-face interaction by 50% in the next year. The software can also implement an electronic workflow after submission to increase processing efficiencies.

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

- Implement agenda management software program to streamline the City Council and Committee packets. The goal is to reduce paper agendas by 75% in the next year by utilizing the new software.





CITY OF COUNTRYSIDE 2021 ANNUAL BUDGET

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

ACCT NUMBER	ACCT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 FYTD	2020 FYE PROJ	2021 BUDGET
CITY CLERK							
01-01-412-4210	SALARIES FULL-TIME	148,945	125,499	146,850	105,335	144,550	151,969
01-01-412-4215	SALARIES PART-TIME	10,080	10,425	12,240	8,462	10,562	12,560
01-01-412-4217	OVERTIME	65	34	307	381	392	321
01-01-412-4218	BUYBACKS & OTHER BENEFITS	1,841	8,275	1,986	-	-	1,495
01-01-412-4220	SOCIAL SECURITY TAX	9,465	8,559	9,485	6,818	9,261	10,313
01-01-412-4225	MEDICARE TAX	2,214	2,002	2,218	1,595	2,166	2,412
01-01-412-4230	HEALTH INSURANCE	39,394	35,170	24,642	22,221	30,009	31,408
01-01-412-4235	OTHER INSURANCE	2,002	1,851	1,698	1,248	1,858	3,532
01-01-412-4250	EMPLOYEE ASSISTANCE PROGRAM	53	53	52	-	-	52
01-01-412-4260	IMRF	21,937	18,357	16,853	12,912	18,387	21,490
01-01-412-5120	MAINTENANCE-EQUIPMENT	2,427	483	750	-	-	500
	COPIER SERVICE 500						
01-01-412-5610	CONFERENCE & TRAVEL	2,263	1,321	4,305	480	480	4,305
	MCI ACADEMY - SPRINGFIELD 1,200						
	IIMC CONFERENCE - OMAHA NE 2,300						
	CIMC TRAINING 805						
01-01-412-5630	TRAINING & MEETINGS	420	700	700	63	282	700
	FOR DEPT EMPLOYEES 700						
01-01-412-5650	SUBSCRIPTIONS	108	33	120	113	113	120
01-01-412-5670	TUITION REIMBURSEMENT	1,311	(1,038)	-	-	-	-
01-01-412-5690	MEMBERSHIPS & LICENSES	365	411	615	442	442	615
	NOTARY 190						
	IIMC - 2 210						
	MCI - 2 80						
	SAM'S CLUB ANNUAL 45						
	S.W. CLERK'S ASSOCIATION 90						
01-01-412-5810	LEGAL NOTICES/NEWS PUBLICATION	9,440	4,915	9,500	4,169	7,697	9,500
	CODE SUPPLEMENTS 2,500						
	LEGAL ADS OR NOTICES 7,000						
01-01-412-5850	LICENSE APPLICATION FEE	-	-	-	-	-	-
01-01-412-5890	CONTRACTUAL/CONSULTING SERV	10,725	18,868	15,450	15,136	18,686	15,450
	TRANSCRIPTIONIST 13,150						
	POSTAGE LEASE 2,300						
01-01-412-6510	OFFICE SUPPLIES	2,258	2,295	7,200	2,042	3,403	7,200
	CLERK'S DEPARTMENT 3,500						
	DEPARTMENT SHARED 3,700						
01-01-412-6520	OPERATING SUPPLIES	5,856	4,933	5,050	7,350	11,995	5,050
	1ST AID KIT MAINTENANCE 100						
	MINUTE BOOKS 300						
	PAPER/TONER/INK 2,000						
	POSTAGE SUPPLIES 400						
	LETTERHEAD/BUSINESS CARDS 1,500						
	STATUTE BOOKS 250						
	VENDOR STICKERS 500						
01-01-412-8010	OPERATING CAPITAL	-	-	-	-	-	-
TOTAL CITY CLERK		271,169	243,146	260,021	188,767	260,283	278,992

FINANCE DEPARTMENT

This office is comprised of 3 full-time employees and a part-time employee - the Finance Director, Senior Accountant, Senior Clerk and Account Clerk. Major responsibilities of the Finance Department include financial reporting, administration of accounts receivable and payable, utility billing, financial reporting and compliance, debt management, investment management, grant administration (in conjunction with City Administration and City Engineer), and performing complex financial modeling and analytics to support City-wide programs and initiatives.

Finance Director, Dave Schutter oversees the day-to-day operations of the department. The Finance Department also oversees the Information Technology function and provides a high level of internal 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 tax levy and elected officials agree upon abatement amounts. Budget discussions continue in January with other funds 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 is currently 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, manages accounts receivable (other than utility billing), oversees accounts payable, prepares journal entries, reconciles bank accounts, processes the quarterly hotel/motel tax returns, and works closely with the auditors to complete the annual audit. Meiling is assisted by part-time **Account Clerk, Kelvin Keach** (picture not available) with vendor management, payables, and account reconciliations.



FINANCE DEPARTMENT CONTINUED...

Utility Billing

Holly Williams, Senior Clerk 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

- Raised and contributed over \$350 of in-kind donations, in conjunction with other Department Heads, which served needy families 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 13th consecutive year for the fiscal year 2019 audit.
- Effectively manage CAFR completion with limited auditor adjustments providing testament that staff maintains high quality and timely financial records with strong demonstrated controls. Annual goal is to achieve less than three adjusting entries.

PERFORMANCE INDICATORS	FY 17	FY 18	FY 19
AUDITOR'S ADJUSTING ENTRIES (CITY AND FCGC)	-	1	-

- The department received the Distinguished Budget Award from the GFOA for the 4th consecutive year relative to the submission of the FY 2020 fiscal year budget document.
- Implemented prior year comments to enhance the document and received 23 "Outstanding" ratings versus 9 achieved in the prior year. This represents an increase in this rating of 155%. The goal is to maintain at least 25% of total ratings in this category.
- Finance Director completed four of the five CPFO exams in a 12-month period – estimated completion of the program is scheduled this summer.
- Historically the City has leveraged the talent of its IT Consultant combined with well-defined and administered technology policies to ensure that no network breaches or virus outbreaks occur. For calendar year 2020, this effort resulted in 12.3MM blocked malware variants, 22MM blocked spam messages, and the system prevented 2.4MM network attacks.
- Integrated new ERP software (BS&A), document management software (Laserfiche) and online payment portal (Invoice Cloud) to eliminate paper and manual processes by 50-100%.
- Enhanced document, report research, and self-service capabilities by over 75%. All department heads now have immediate access to electronic ERP records, archives, select financial and budget information, employee benefit information, etc.

MAJOR ACCOMPLISHMENTS CONTINUED...

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

- Negotiated new Fee in Lieu of Tax agreements in conjunction with the Zoning Administrator, Zoning Board, and City Council. Grew revenue base from businesses with non-conforming uses in strategic retail districts in the City - this demonstrates effective protection over the City's Economic Base.

PERFORMANCE INDICATORS	FY 18	FY19	BUDG FY 20	PROJ FY 20	BUDG FY 21
FEE IN LIEU OF TAXES	35,724	89,973	77,788	74,500	75,504

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

- In conjunction with other staff, consultants and elected officials - updated the five-year capital plan. The chart below reflects 5-year average outlays of \$5.5MM, which does include outlier spending on the City Municipal Complex through 2020.
- The City's goal is to maintain \$500K to \$750K in in "pay as you go" (General Fund) funding for annual street resurfacing expenditures with respect to government funds outlays. Every other year Motor Fuel Tax revenues are used to fund the projects and spending can exceed the aforementioned funding levels in those periods.
- With respect to business-type activities, the City Council is committed to setting water rates at a level that produces at least \$500K to \$650K in "pay as you go" funding for water main replacement projects. In certain years this funding accrues to fund balance and is used to cover larger critical projects such as the budgeted East Avenue Main relocation in the current budget year of \$2.2MM.

PERFORMANCE INDICATORS	FY 18 (1)	FY 19 (1)	FY 20 (1)	BUDG FY21
NET CAPTIAL INVESTMENT-GOVT FUNDS	4,228,439	14,053,824	7,198,474	1,194,667
NET CAPTIAL INVESTMENT-PROPRIETARY	311,676	-	-	2,217,500
LESS CAPITAL GRANTS	(87,790)	(462,609)	(423,937)	(584,000)
NET CAPTIAL CITY INVESTMENT-TOTAL	4,452,325	13,591,215	6,774,537	2,828,167

(1) INCLUDES NEW MUNICIPAL COMPLEX PROJECT

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

- In December of 2016, the Finance Director performed a significant restructuring of investment and bank accounts - redeployed assets from money market instruments to a diversified portfolio of eligible securities. Sufficient liquidity was maintained in money market and checking accounts to cover operating needs. The goal of the strategy is to beat investment benchmarks annually.

PERFORMANCE INDICATORS	CY 17	CY 18	CY 19
INVESTMENT RETURNS: CITY'S SELF DIRECTED PORTFOLIO	0.77%	1.64%	4.31%
INVESTMENT RETURNS: IMET 1-3 YEAR FUND	0.27%	1.25%	3.38%
INVESTMENT RETURNS: BARCLAYS 1-3 YEAR GOVT INDEX	0.42%	1.50%	3.59%
OUTPERFORMANCE TO BEST INDEX (IN BASIS POINTS)	0.35%	0.14%	0.72%
OUTPERFORMANCE TO BEST INDEX (IN ADD'L INCOME)	19,370	7,748	39,847

ADDITIONAL EARNED INCOME IS BASED ON THE 3-YEAR AVERAGE PORTFOLIO VALUE OF \$5.534MM

MAJOR ACCOMPLISHMENTS CONTINUED...

Strategic Goal #5 – Efficient and Equitable Financing of Programs/Assets/Services (Continued...)

- Significant growth in investment income from asset selection and growth in incremental tax collections in the TIF District, which enhanced resources available to repay the General Fund on the interfund loan, and market conditions/falling interest rates producing capital appreciation.

PERFORMANCE INDICATORS	FY 17	FY 18 (1)	FY19 (1)	PROJ FY 20 (1,2)	BUDG FY 21
INVESTMENT INCOME (GENERAL)	293,292	379,007	578,655	635,768	487,295
INVESTMENT INCOME (HOTEL)	3,634	6,537	32,119	41,717	30,000
INVESTMENT INCOME (CAPITAL FUND)	-	32,092	264,929	100,235	-
INVESTMENT INCOME (WATER FUND)	13,252	16,887	111,592	115,000	100,000
INVESTMENT INCOME (ALL FUNDS)	310,178	434,523	987,295	892,720	617,295
% INCREASE (YEAR OVER YEAR)	-	40%	127%	-10%	-31%
INVESTMENT INCOME (ALL FUNDS (3))	310,178	402,431	722,366	792,485	617,295
% INCREASE (YEAR OVER YEAR (3))	-	23%	44%	9%	-28%

(1) REFLECTS INVESTMENT OF BOND PROCEEDS IN THE CAPITAL FUND.

(2) INCLUDES ONE-TIME LOSS RECOVERY FROM IMET FRAUD LOSSES PREVIOUSLY WRITTEN OFF (\$79K TOTAL).

(3) SHOWS INVESTMENT INCOME/PERCENTAGE INCREASE EXCLUSIVE OF THE INVESTMENT OF BOND PROCEEDS.

- For the sixth consecutive year, presented City operations without the use of a property tax levy. Only 4 out of 135 Cook County Taxing Districts have accomplished this feat. Absent a City tax levy, the composite tax rate in Countryside is the 11th lowest in Cook County.

PERFORMANCE INDICATORS	FY 18	FY 19	BUDG FY 20	PROJ FY 20	BUDG FY 21
PROPERTY TAX REVENUE	-	-	-	-	-

INITIATIVES/GOALS FOR FISCAL 2021

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

- Complete and integrate new ERP software and document management software implementation.
- Successfully complete the CPFO Program by the Summer/Fall of 2020.
- Submit 2021 Budget Document for the Distinguish Budget Award Program and obtain the award for the 5th consecutive year.
- File for and obtain the CAFR award from the GFOA for the 14th consecutive year (FY 20).
- Secure nomination for appointment to the Finance Committee of the IPBC pool for 3rd term.

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

- Established new TIF District in FY 20 to facilitate redevelopment of 55th Street including the 5 acre former City Hall site. Several preliminary site and redevelopment proposals have been received and reviewed by staff. Staff has analyzed the proposals with respect to economic value and an evaluation of fit within the surrounding community. The goal is to begin redevelopment by FYE 21.



CITY OF COUNTRYSIDE 2021 ANNUAL BUDGET

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

ACCT NUMBER	ACCT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 FYTD	2020 FYE PROJ	2021 BUDGET
FINANCE DEPARTMENT							
01-01-413-4210	SALARIES FULL-TIME	150,563	156,954	166,641	121,486	164,934	167,934
01-01-413-4215	SALARIES PART-TIME	16,423	16,582	17,292	14,731	18,682	25,560
01-01-413-4217	OVERTIME	-	-	500	-	-	-
01-01-413-4218	BUYBACKS & OTHER BENEFITS	4,490	4,660	4,875	4,874	4,874	4,995
01-01-413-4220	SOCIAL SECURITY TAX	10,029	10,461	11,520	8,322	11,414	12,306
01-01-413-4225	MEDICARE TAX	2,346	2,446	2,694	1,946	2,605	2,878
01-01-413-4230	HEALTH INSURANCE	28,248	28,370	26,691	20,292	27,067	27,338
01-01-413-4235	OTHER INSURANCE	1,802	1,942	2,079	1,556	2,082	2,130
01-01-413-4250	EMPLOYEE ASSISTANCE PROGRAM	53	53	52	-	-	52
01-01-413-4260	IMRF	21,267	20,021	17,676	13,610	19,365	20,951
01-01-413-5120	MAINTENANCE-EQUIPMENT	-	-	-	-	-	-
01-01-413-5310	AUDITING	19,295	19,020	23,460	19,710	19,710	20,876
	85% OF COST (10%WATER/5%SEWER)	20,876					
01-01-413-5610	CONFERENCE & TRAVEL	2,357	2,072	3,500	2,464	2,884	4,500
	GFOA ANNUAL CONF - FIN DIRECTOR	2,500					
	IGFOA OR OTHER	2,000					
01-01-413-5630	TRAINING & MEETINGS	541	702	1,500	455	484	1,500
	CPFO EXAMS/MATERIALS/OTHER	1,500					
01-01-413-5650	SUBSCRIPTIONS	170	-	200	-	-	200
	VARIOUS GFOA PUBLICATIONS	200					
01-01-413-5690	MEMBERSHIPS & LICENSES	1,419	945	1,175	620	820	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	127	-	150	-	-	150
01-01-413-5810	LEGAL NOTICES/NEWS PUBLICATION	858	2,761	1,100	1,102	1,102	1,200
01-01-413-5890	CONTRACTUAL/CONSULTING SERV	-	550	350	46	46	350
01-01-413-6510	OFFICE SUPPLIES	1,036	607	1,150	1,691	1,691	1,150
01-01-413-6515	BANK FEES	1,199	9,371	8,500	6,496	8,188	9,500
	ACCOUNT ANALYSIS FEES	8,800					
	PAYING AGENT FEES	700					
01-01-413-6516	CREDIT CARD PROCESSING FEES	3,004	3,839	4,500	2,580	3,427	4,500
01-01-413-6520	OPERATING SUPPLIES	2,656	3,705	3,400	2,239	2,846	3,400
	TAX FORMS	500					
	CHECK STOCK	500					
	AUDIT/BUDGET SUPPLIES	900					
	GFOA AWARD APPLICATION FEES	1,000					
	OTHER MISC SUPPLIES	500					
01-01-413-9540	PROPERTY TAX REFUNDS	10,511	1,903	1,750	-	173	500
TOTAL FINANCE DEPARTMENT		278,394	286,964	300,755	224,220	292,394	313,145



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

ACCT NUMBER	ACCT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 FYTD	2020 FYE PROJ	2021 BUDGET
FINANCE DEPT - OTHER FINANCING USES							
01-01-413-9550	PRINCIPAL-BONDS	580,000	600,000	625,000	625,000	625,000	940,000
	SERIES 2008 BONDS	-					
	SERIES 2014 BONDS	655,000					
	SERIES 2018 BONDS	285,000					
01-01-413-9560	INTEREST-BONDS	801,035	1,179,234	1,603,414	1,603,415	1,603,415	1,455,668
	SERIES 2008 BONDS	-					
	SERIES 2014 BONDS	721,133					
	SERIES 2017 BONDS	362,500					
	SERIES 2018 BONDS	372,035					
01-01-413-9595	OPERATING TRANSFER OUT	612,180	1,696,383	1,693,878	-	1,693,878	1,194,667
	CITY HALL COST ALLOWANCE	550,000					
	ICECF GRANT REIMBURSEMENT	(400,000)					
	BIKE PATH LOCAL SHARE	154,250					
	POLICE EQUIPMENT	50,000					
	POLICE VEHICLES	124,500					
	DPW DUMP/PLOW	150,000					
	DPW FUEL STATION UPGRADE	88,700					
	TIRRAZO MAINT EQUIPMENT	5,000					
	NET POLLINATOR GARDEN	15,000					
	PLEASANTDALE DR/CT RESURFACING	254,125					
	CRESTVIEW RESURFACING	133,792					
	BURR OAK RESURFACING	69,300					
TOTAL FINANCE DEPT - OTHER FINANCING USES		1,993,215	3,475,617	3,922,292	2,228,415	3,922,293	3,590,335





CITY OF COUNTRYSIDE 2021 ANNUAL BUDGET

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

ACCT NUMBER	ACCT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 FYTD	2020 FYE PROJ	2021 BUDGET
BOARD OF POLICE & FIRE COMMISSION							
01-01-414-4215	SALARIES PART-TIME	1,071	938	803	977	1,111	803
01-01-414-4220	SOCIAL SECURITY TAX	66	58	50	61	69	50
01-01-414-4225	MEDICARE TAX	16	14	12	14	16	12
01-01-414-4230	HEALTH INSURANCE	-	-	-	-	-	-
01-01-414-4260	IMRF	-	-	-	-	-	-
01-01-414-5330	LEGAL	869	-	-	113	9,854	-
01-01-414-5610	CONFERENCE & TRAVEL	688	302	350	-	56	350
01-01-414-5630	TRAINING & MEETINGS	-	785	475	525	525	475
01-01-414-5690	MEMBERSHIPS & LICENSES	375	375	375	375	375	375
01-01-414-5810	LEGAL NOTICES/NEWS PUBLICATION	-	397	-	-	-	-
01-01-414-5890	CONTRACTUAL/CONSULTING SERV	2,254	2,465	5,200	2,280	7,168	2,500
	PSYCHOLOGICAL TESTING	-	-	-	-	-	-
	POLYGRAPH TESTING	-	-	-	-	-	-
	WRITTEN EXAMS	1,500	-	-	-	-	-
	PRE EMPLOYMENT PHYSICAL	-	-	-	-	-	-
	ORAL INTERVIEWS	1,000	-	-	-	-	-
01-01-414-6510	OFFICE SUPPLIES	-	270	250	-	-	250
01-01-414-8010	OPERATING CAPITAL	-	-	-	-	-	-
TOTAL BOARD OF POLICE & FIRE COMM		5,339	5,604	7,515	4,345	19,174	4,815
PLANNING & ZONING							
01-01-415-4215	SALARIES PART-TIME	5,274	3,801	5,578	3,327	3,749	5,068
01-01-415-4220	SOCIAL SECURITY TAX	327	236	346	206	232	314
01-01-415-4225	MEDICARE TAX	77	55	81	48	55	73
01-01-415-5320	ENGINEERING	-	-	-	-	-	-
01-01-415-5330	LEGAL	43,859	20,119	25,000	20,256	27,138	25,000
	TRESSLER	25,000	-	-	-	-	-
01-01-415-5610	CONFERENCE & TRAVEL	-	-	-	-	-	-
01-01-415-5630	TRAINING & MEETINGS	-	-	-	-	121	-
01-01-415-5690	MEMBERSHIPS & LICENSES	775	350	775	-	-	775
	PLANNING COMMISSIONER'S JOURNAL	775	-	-	-	-	-
01-01-415-5810	LEGAL NOTICES/NEWS PUBLICATION	-	-	-	-	-	-
01-01-415-5890	CONTRACTUAL/CONSULTING SERV	-	1,200	40,000	-	-	40,000
	COMPREHENSIVE PLAN UPDATE	40,000	-	-	-	-	-
01-01-415-6510	OFFICE SUPPLIES	-	-	-	-	-	-
TOTAL PLANNING & ZONING		50,312	25,761	71,780	23,837	31,295	71,230



CITY ADMINISTRATION DEPARTMENT

This office is comprised of 3 full-time employees, the City Administrator, the Assistant City Administrator and the Executive/Human Resources Assistant. The role of this office is to provide leadership, direction and vision to the City departments. This office is responsible for the general oversight of all City operations other than police.



City Administrator, Gail Paul has lead this office since 2010. With over 25 years of government experience, she serves as the City Council's chief advisor. Her primary responsibilities include oversight of all City departments other than police, implementation of City ordinances and resolutions, risk management, human resources, union negotiations, litigation, and public relations.

In addition to the duties above, the City Administrator oversees all economic development activities. The activities include recruiting new businesses, business retention, negotiating redevelopment agreements, and promoting a positive business climate. Gail works with the Community Development Department staff to accomplish these tasks. Highlights will be covered in the Community Development Department section.

Sharon Peterson, Assistant City Administrator/Deputy Clerk - primary role recently changed to overseeing the Clerk's Office. However, Sharon still maintains some duties of this office including participating in the insurance pool meetings and overseeing the planning and execution of all special events. She serves as staff liaison to the Special Events Committee. Sharon also fills in for the Administrator 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

The human resource functions of this office include hiring, disciplining and firing employees, City-wide training, and the administration of all employee benefit programs including health, dental, and life insurance, flexible spending account, IMRF pension fund and two 457 deferred compensation plans. Retirees are allowed to stay on the medical plan at a higher contribution rate.

BENEFIT PROGRAM	SINGLE	FAMILY
<i>Health Insurance</i>	24	45
<i>Dental Insurance</i>	16	53
<i>Life Insurance</i>	53	
<i>Flexible Spending</i>	6	
<i>457 Plan</i>	26	
TOTAL	125	98

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



CITY ADMINISTRATION DEPARTMENT CONTINUED...

Risk Management

The City is a member of the Intergovernmental Risk Management Agency (IRMA). This agency is a public entity risk pool whose members (approximately 70 members) are Illinois Districts. This includes primarily City's, Villages, and Special Districts.

IRMA manages and funds first party property losses, third party liability claims, workers' compensation claims and public officials' liability claims of its members. IRMA sets claim targets for each municipality. This department monitors both claim frequency by department and by claim type.

We use this information to focus our training in those areas help 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 2018 as in prior years. This favorable claim experience helps to reduce the premiums paid to IRMA. In fact, the City of Countryside had the best experience factor of all 70 IRMA members resulting in a 34% reduction in our premiums for 2019, a savings of \$100,622

CLAIM FREQUENCY

DEPARTMENT	IRMA TARGET	2018	2017
Administration	0	0	0
Police	5	2	10
Public Works	11	6	3
Recreation (Golf Course)	1	2	1
TOTAL	17	10	14

CLAIM EXPERIENCE

CLAIM TYPE	IRMA TARGET	2018	2017
Auto Liability	2	0	1
Auto Physical Damage	2	1	4
General Liability	3	0	1
Property Damage	4	3	3
Workers Compensation	6	6	5
TOTAL	17	10	14

Employee Recognition

This office recognizes employees when they reach years of service milestones. Employees are given service awards at 5, 10, 15, 20, 25, 30+ years. Based upon the number of years of service they receive a gift certificate for the local establishment of their choosing. The City would like to thank the eleven employees listed in the chart to the left who reached service milestones in 2019.

SERVICE AWARDS FOR 2018		
EMPLOYEE	DEPARTMENT	YEARS OF SERVICE
John Williams	Public Works	35
Steve Norman	Comm. Dev.	30
Scott Novak	Police	25
Tim Wherry	Police	15
Darrell DuRell	Police	15
Nate McDonald	Police	15
Joe Ford	Police	5
Maria Gonzalez	Police	5

In addition to recognizing years of service, management tries to show appreciation to the employees in various ways. Annually a holiday luncheon is provided to all employees by the City Administrator and Chief of Police.

Recreation

Sharon Peterson oversees recreation including the City's 10 parks, and special events including: Winterfest, St. Patrick's Day Parade, Easter Egg Hunt, the Summer Concert Series, and the Children's Christmas Party. The City will be celebrating it's 60th anniversary in 2020. Some type of celebration will be planned by the Special Events Committee.

CITY ADMINISTRATION DEPARTMENT CONTINUED...

Coffee with the Mayor

This office coordinates the quarterly meetings where residents and business owners can come to meet directly with Mayor McDermott over a cup of coffee. Typically, there will be one or two speakers to educate the public on programs offered by the City and other agencies. Updates on City operations and economic development are often topics of discussion. All those in attendance are given the opportunity to ask questions or bring issues to the City's attention. In 2019, speakers included representatives from



Frederick Quinn Corporation (provided updates on the Municipal Complex Construction including a video), Finance Director, Dave Schutter (presented the FY2019-2020 budget), and City Administrator, Gail Paul (presented the new 55th Street Commercial TIF District). In addition, the time capsules from the old City Hall were opened, providing a plethora of documents and pictures from Countryside's past.

Municipal Complex

A top priority of this department was monitoring the construction of the Municipal Complex. This building is the first municipal net-zero energy building in the State of Illinois. Simply stated, "net-zero" means we will be generating as much energy as we are using. This is accomplished by a geothermal HVAC system, photovoltaic panels on the roof and car ports, and a very tight building envelope.

The City was awarded a \$1 million grant for this facility. Part of the requirements is to educate the public. The City installed signage and displays to educate visitors on sustainability, net-zero technology, and recycling. The Mayor established a new Sustainability Committee to continue education, and develop programs to further the City's sustainability goals.

MAJOR ACCOMPLISHMENTS

Strategic Goal #1 – High Quality Community Service Delivery

- Drafted letters informing our residents and businesses of the different phases of the Restore Illinois Plan. Prepared posts on our website and social media and E-blasted valuable information for residents and businesses regarding assistance programs due to the COVID-19 pandemic.
- Created a Restaurant Promotion to entice consumers to place takeout orders from Countryside restaurants during the beginning of the pandemic. Winners received gift cards to local business. Over 400 individuals from 42 cities submitted receipts totaling close to \$30,000.
- Implemented a policy to waive all late fees through June 30, 2020, due to the pandemic.
- Organized a VIP grand opening and a public grand opening of the Municipal Complex. These events included presentations, tours, refreshments and a community photo.



Strategic Goal #2 – Efficient and Transparent Operations

- Continuously provide updates on capital projects, programs, services and alerts via Facebook posts, newsletter articles, press releases, website and E-blasts. There is a significant increase in E-Blasts and website postings due to COVID-19 related announcements.

PERFORMANCE INDICATORS	FY 17	FY 18	FY 19	FY 20
CITY FACEBOOK POSTS - "LIKED"	175	349	579	814
NEWSLETTER ARTICLES - MUNICIPAL COMPLEX	2	4	4	3
PROJECT UPDATES/PRESENTATIONS	1	4	3	12
PRESS RELEASES		1	1	2
RESIDENT MAILINGS		5	2	2
E-BLASTS		10	12	23
WEBSITE POSTS		7	4	25

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

- Administered the \$1 million grant from the Illinois Clean Energy Community Foundation for the net zero building. Monthly reports must be submitting on the building's energy usage and solar generation. The City must prove out net zero over 12 consecutive months during an 18-month period.
- Worked closely with a developer and a neighboring municipality to make a development which extends past Countryside's boundaries a reality. This project includes rezoning property, negotiation a redevelopment agreement, and negotiating an intergovernmental agreement for tax sharing with the Village of Hodgkins.
- Implemented a Human Resource module to our software system to begin a paperless workflow and electronic approval process.

MAJOR ACCOMPLISHMENTS

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

- The City requested funding for two projects from our State Legislators. The City is receiving \$2.5 million for infrastructure improvements to Route 66, which was included in the final Capital Bill.

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

- Negotiated a contract with WGN radio in a joint advertising effort with the City's nine car dealerships and the Countryside Chamber of Commerce (CCC) to promote our City, and its businesses. This contract increased the radio exposure by 324 radio commercials and 162 pre-game commercials. There were also 25 bonus radio commercials awarded to each dealership and the CCC at the same rate as the prior year's contract.
- Following a record year for low claims experience in FY2019, the City did experience a 6% increase in premiums/claims in FY2020. However, this level is still below the prior 3-year and 5-year averages.

PERFORMANCE INDICATORS	FY16	FY 17	FY 18	FY 19	FY 20
INSURANCE PREMIUMS/CLAIMS (GENERAL)	171,827	134,309	155,483	132,368	140,271
INSURANCE PREMIUMS/CLAIMS (WATER)	32,735	26,073	31,757	19,953	25,400
INSURANCE PREMIUMS/CLAIMS (FCGC)	25,407	19,357	16,609	20,955	18,170
INSURANCE PREMIUMS/CLAIMS (TOTAL)	229,969	179,739	203,849	173,276	183,841
% CHANGE - FROM PRIOR YEAR	-6.19%	-21.84%	13.41%	-15.00%	6.10%
PRIOR 3 YEAR AVERAGE				185,621	
PRIOR 5 YEAR AVERAGE				206,397	

- Annually the Illinois Risk Management Agency ("IRMA" - the City's insurance pool) ranks its 70 members. The membership ranking is based upon a composite score equally divided among 3 criteria: (a) five-year claims experience; (b) five-year claims to contribution ratio; and (c) the most recent IMAP evaluation percentage of compliance rating. The City ranked 7th out of 70 members in FY20 - the City is within the top 10% of the membership.

PERFORMANCE INDICATORS	FY16	FY 17	FY 18	FY 19	FY 20
IRMA RANKING FOR COUNTRYSIDE	16	18	9	7	7
TOTAL MEMBERS	69	68	68	69	70
RANKING %	34.78%	26.47%	13.24%	10.14%	10.00%

- Closely reviewed all change orders and budget adjustments submitted for the Municipal Complex. Through careful oversight, the last change order for over \$16,000 was paid but not by the City.
- Posted the Annual Report of City Operations on the website only for the first time. We discontinued printing and binding books to save on costs and resources.
- The landscaping design at the Municipal Complex includes native perennials, which will reduce future landscaping costs.

Strategic Goal #1 High Quality Community Service Delivery

- ## Strategic Goal #2 – Efficient and Transparent Operations

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

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

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

- Research grants for Joliet Rd. corridor projects including street resurfacing/lighting/sidewalks.
- Fully implement the Human Resource module of the ERP system in an effort to reduce paper and improve reporting capabilities.





CITY OF COUNTRYSIDE 2021 ANNUAL BUDGET

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

ACCT NUMBER	ACCT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 FYTD	2020 FYE PROJ	2021 BUDGET
GENERAL ADMINISTRATION							
01-01-416-4210	SALARIES FULL-TIME	262,787	268,210	277,343	205,514	279,117	284,277
01-01-416-4215	SALARIES PART-TIME	1,650	1,200	-	-	-	-
01-01-416-4218	BUYBACKS & OTHER BENEFITS	8,535	6,254	5,963	5,460	10,309	6,112
01-01-416-4220	SOCIAL SECURITY TAX	15,232	15,036	15,529	11,537	16,227	16,245
01-01-416-4225	MEDICARE TAX	3,872	3,861	4,108	2,983	4,080	4,211
01-01-416-4230	HEALTH INSURANCE	38,903	39,268	39,287	29,827	39,797	40,242
01-01-416-4231	RETIREE INS ALLOWANCE	50,750	54,950	71,400	45,500	59,500	75,600
	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					
	RONNIE POHLE	4,200					
	KREG FLOYD	4,200					
	JOHN WILLIAMS	4,200					
	MARK BOBYSUD	4,200					
	KEN GOLUSKA	4,200					
	1 ADD'L RETIREE	4,200					
01-01-416-4235	OTHER INSURANCE	1,944	2,096	2,244	1,679	2,247	2,299
01-01-416-4240	UNEMPLOYMENT	4,197	5,072	4,200	-	8,148	5,000
01-01-416-4250	EMPLOYEE ASSISTANCE PROGRAM	53	35	52	-	-	52
01-01-416-4260	IMRF	37,761	35,078	32,014	24,621	35,015	38,476
01-01-416-4265	POLICE PENSION	978,142	1,016,137	1,065,000	1,064,366	1,064,366	1,105,000
01-01-416-4270	EMPLOYEE PHYSICALS	219	578	500	237	237	500
01-01-416-5120	MAINTENANCE-EQUIPMENT	2,694	2,520	3,000	2,520	2,520	3,500
	MITEL PHONE SYSTEM	2,500					
	MISC EQUIP REPAIR	1,000					
01-01-416-5130	MAINTENANCE-MOTOR VEHICLE	260	2,584	300	567	641	300
01-01-416-5320	ENGINEERING	83,826	80,317	75,000	43,847	97,114	85,000
01-01-416-5330	LEGAL	352,530	228,756	300,000	157,944	304,165	300,000
01-01-416-5340	LABOR NEGOTIATIONS	8,992	14,866	25,000	-	1,110	25,000
01-01-416-5500	CELLULAR/PAGERS	795	678	800	558	723	800
01-01-416-5610	CONFERENCE & TRAVEL	2,153	235	2,585	2,494	2,494	2,585
	ILICMA	400					
	IML	585					
	ICMA	1,600					
01-01-416-5630	TRAINING & MEETINGS	1,885	1,965	1,750	1,322	1,572	1,900
	METRO MANAGER MEETINGS	250					
	ILCMA SEMINAR	300					
	MISC TRAINING AND MEETINGS	1,350					

THE GENERAL ADMINISTRATION DEPARTMENT IS CONTINUED ON THE NEXT PAGE



CITY OF COUNTRYSIDE 2021 ANNUAL BUDGET

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

ACCT NUMBER	ACCT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 FYTD	2020 FYE PROJ	2021 BUDGET
GENERAL ADMINISTRATION CONTINUED...							
01-01-416-5650	SUBSCRIPTIONS	984	949	1,200	645	920	1,200
	BENEFITS & COMP BULLETIN	320					
	FMLA	280					
	CRAINS	200					
	POSTER COMPLIANCE	400					
01-01-416-5690	MEMBERSHIPS & LICENSES	21,798	23,745	23,775	11,267	20,671	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	21,317	27,584	22,000	13,478	22,935	22,000
	COVERS ENTIRE CITY	22,000					
01-01-416-5710	POSTAGE	12,244	18,215	14,000	9,758	9,197	14,000
01-01-416-5720	NATURAL GAS	57	5,334	2,500	4,538	8,509	4,834
01-01-416-5730	ELECTRICITY	79,918	38,942	40,000	23,186	38,979	33,000
01-01-416-5740	WATER	10,315	5,757	7,700	7,671	8,873	10,000
01-01-416-5820	RISK MANAGEMENT	155,483	115,888	146,500	117,690	136,819	140,271
	STORAGE TANK AND CYBER POLICIES	4,000					
	IRMA PREMIUM (75% OF PREMIUM)	102,521					
	IRMA CLAIM DEDUCTIBLES (75%)	33,750					
01-01-416-5890	CONTRACTUAL/CONSULTING SERV	3,933	54,246	15,000	42,719	21,256	25,000
	APPRAISALS/ACTUARIALS/OTHER	25,000					
01-01-416-6510	OFFICE SUPPLIES	1,755	1,748	2,500	5,332	6,386	2,500
	STATIONARY	200					
	TONER/INK	500					
	ANNUAL REPORTS	800					
	PROMOTIONAL SUPPLIES	800					
	OTHER SUPPLIES	200					
01-01-416-6530	FUEL/OIL	1,104	850	850	504	697	850
01-01-416-8010	OPERATING CAPITAL	-	-	-	-	-	-
01-01-416-8020	INFRASTRUCTURE IMPROVEMENTS	-	-	-	-	-	-
01-01-416-9055	TAX SHARING	474,842	532,473	578,802	105,220	548,446	653,802
	NAPELTON MAZDA	150,000					
	WESTFIELD FORD	203,802					
	PHELAN DODGE	300,000					
TOTAL GENERAL ADMINISTRATION		2,640,930	2,605,427	2,780,902	1,942,984	2,753,070	2,928,331

CITY ADMINISTRATION



CITY OF COUNTRYSIDE 2021 ANNUAL BUDGET

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

ACCT NUMBER	ACCT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 FYTD	2020 FYE PROJ	2021 BUDGET
IT SERVICES							
01-01-418-5120	MAINTENANCE-EQUIPMENT	-	170	-	-	293	-
01-01-418-5500	CELLULAR/PAGERS	-	-	-	-	87	-
01-01-418-5680	SOFTWARE LICENSES	27,914	34,217	26,200	13,354	32,729	60,345
	WATCHGUARD MAINTENANCE	3,000					
	ERP ANNUAL MAINT AGREEMENT	8,545					
	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					
	GRANICUS SUBSCRIPT (AGENDA MGT)	3,300					
	AUTOMATED LOGIC - BAS ANNUAL	12,000					
	GREEN BLG SYSTEM ANN MAINT	5,000					
	LIGHTING CONTROLS (CITY HALL)	5,000					
	MISC NEW BUILDING RELATED	10,000					
01-01-418-5890	CONTRACTUAL/CONSULTING	103,174	102,092	116,100	76,622	117,190	124,600
	MERGING TECHNOLOGIES	103,100					
	COPIER REPAIRS/SUPPLIES	1,500					
	TRAINING/PROGRAMMING/RETAINER	20,000					
01-01-418-6520	OPERATING SUPPLIES	159	198	2,000	398	690	2,000
	MISC COMPUTER SUPPLIES	2,000					
01-01-418-6525	SOFTWARE	26,940	5,621	26,900	4,085	4,085	26,900
	ANTI VIRUS/CARBON BLACK	6,000					
	WINDOWS/SQL SERVERS	6,000					
	ADOBE PRO LICENSING	5,400					
	SYMATEC	5,000					
	OTHER	4,500					
01-01-418-6526	HARDWARE	21,872	40,740	77,500	82,295	90,142	50,000
	PC REPLACEMENTS - CITY HALL	40,000					
	EATON UPS	5,000					
	NEW APC BACK UPS	5,000					
01-01-418-8010	OPERATING CAPITAL	-	-	-	-	-	-
TOTAL IT SERVICES		180,059	183,038	248,700	176,754	245,216	263,845



COMMUNITY DEVELOPMENT DEPARTMENT

This department is comprised of 3 full-time employees, the Building Commissioner, Planning Manager, and the Building Clerk. The department encompasses Building, Zoning, Code Enforcement and Economic Development. The oversight of this department is shared between the City Administrator (Economic Development) and the Building Commissioner (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 Planning Manager to assist developers with proposed site plans and location assistance. New materials have been developed for the website and distribution to better assist developers and potential end users. Responsibilities include marketing and promoting the City to attract new businesses, support retention and expansion of existing businesses, and to develop short and long-range plans for the City as it relates to community development.

Building

The City previously outsourced the Building Commissioner and Code Enforcement functions to an outside consulting firm. In the beginning of this budget cycle, City Administration and Finance modeled savings from bringing these functions back in-house. Michael Coleman was hired January 6th to serve as the City's Building Commissioner. Michael is a licensed architect in the State of Illinois and is certified through the National Council of architectural registrations boards (NCARB). Mike performs plan reviews for all trades but plumbing and has worked in code enforcement for 9 years both as an inspector and building commissioner. The International Code Council also certifies him in several inspector qualifications.



Planning & Zoning

Municipalities use zoning to establish land use within their borders. The City's zoning map establishes a zoning designation (i.e. R-1 residential one-family, B-1 Retail, etc.) for each property within the City. Zoning regulations are based upon the City's adopted development plans and overall City policies and objectives and are intended to serve the City as it deals with future growth and development. The regulations dictate what may be built, what type of business may move in, what structures may be built, etc. on the property. In the event a new development does not meet the zoning code, the owner may petition the Planning and Zoning Board of Appeals for a variance or special use as required. **Richard Trent, Planning Manager** serves as the staff liaison to this Board.



Building Permits

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 and remodels, and fences and roofs.



DESCRIPTION	2019	2018
# Permits Issued	483	515
Value of Permits Issued	\$9,666,365	\$24,831,608
# Citations Issued	96	106
Value of Fines Collected	\$10,175	\$13,850

COMMUNITY DEVELOPMENT DEPARTMENT CONTINUED...

Inspections and Code Enforcement

TPI is the former consulting firm that provided code enforcement services for the City on a contract basis. Pursuant to the department restructuring, the Building Commissioner is looking to bring on a part time code enforcement officer to provide these services at a cost of approximately one half of the hourly rate formerly charged under the TPI contract for these services.

In calendar year 2019, there were 196 scheduled code enforcement days. Examples of some of the work required within the code enforcement function are as follows: notices and letters sent to the property owners for non-compliance, stop work orders, and the removal of illegal advertising signs. 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 adjudication hearings.

MAJOR ACCOMPLISHMENTS

Strategic Goal #1 – High Quality Community Service Delivery

- Created workflows in the new Enterprise Resource Planning (ERP) Community Development modules that allow for on-line permit application submissions, on-line invoice payments through a link to our new payment portal, and on-line issuance of permit cards. This implementation has reduced partial submittals or submittals requiring additional information and overall staff time spent on the process by 34%.
- Automated permit issuance workflow ensures timely issuance after web payment for the customer and eliminates a site visit to City Hall.
- Implemented and built on-line general information packets (14) and permit guides (15) to assist residents and contractors with the various requirements for permitting – this has reduced phone traffic to the department by 25%.

Strategic Goal #2 – Efficient and Transparent Operations

- The Community Development module has reduced internal review time from a 5-10 day process to a 2-5 day process – a reduction of approximately 50% in staff time.
- Inspection workflows are now set up to allow contractors or homeowners of record to schedule appointments online – the goal of this implementation is to reduce scheduling errors by 50%.
- ERP software was programmed to provide automated notifications for expiring permits and open permits still requiring a final inspection. In calendar year 2019, 57 notifications were generated electronically thus significantly reducing staff time required under a manual process.
- Streamlined and consolidated permit classifications from 25 to 16 during the build out and implementation of the new community development ERP software. The permit applications are downloadable printable PDFs that are then uploaded and submitted through the website.
- In conjunction with City Administration, Finance, and the Clerk's office, aggressively marketed online permitting application and integrated web based payment solutions. As measured at the conclusion of FYE 2020 – over 43% of all permits are now processed and paid electronically.

COMMUNITY DEVELOPMENT DEPARTMENT CONTINUED...

MAJOR ACCOMPLISHMENTS CONTINUED...

Strategic Goal #2 – Efficient and Transparent Operations (Continued...)

- The implementation of automatic workflows and significant increase in online application processes and online payments have significantly reduced staff time in both the Community Development and Clerk's offices by 35-50% (processing and receipting) thus allowing more dedicated resources for strategic departmental priorities.
- Based on the presented plan and accompanying analytics, the City Council moved to bring the Building Commissioner and Code Enforcement functions in-house. For a partial year, the FY 20 actual results captured savings of just over \$110K, while primary operating costs for the FY 21 budget reflected just over \$170K in savings over the FY 2019 actual results, which represent the last full year of outsourcing for those functions. See the chart below for details.

PERFORMANCE INDICATORS	FY 18	FY19	BUDG FY 20	PROJ FY 20	BUDG FY 21
PERSONNEL COSTS	254,986	257,881	192,636	234,496	344,071
CONTRACTUAL/CONSULTING	320,826	300,967	268,800	213,000	43,800
PRIMARY DEPT OPERATING COSTS	575,812	558,848	461,436	447,496	387,871
\$ CHANGE YEAR OVER YEAR	-	(16,964)	(97,412)	(13,940)	(59,625)
% CHANGE YEAR OVER YEAR	-	-2.95%	-17%	-3%	-13%
VARIANCE FROM 2019 (FINAL FULL YEAR OF OUTSOURCING)					(170,977)

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

- The City continued its annual street and alley-resurfacing program. This past year, we updated the five-year street and alley-resurfacing plan, and completed the annual street and alley-resurfacing program – four residential streets were reconstructed from MFT funds.

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

- Prior to the hiring of the new Building Commissioner under a departmental restructure, the Finance Department, City Administration, and Elected Officials modeled and analyzed the financial impact of bringing plan review and code enforcement activities in-house. The detailed forecasts depicted \$160-\$180K in annual savings from the proposed restructure.

INITIATIVES/GOALS FOR FISCAL 2021

Strategic Goal #2 - Efficient and Transparent Operations

- By the end of 2021 recruit and hire a part time in-house plumbing inspector such that all the departmental functions will now be fully covered without outside consulting fees.

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

- Review comparable communities and restructure Plan Review Fee schedules to increase revenue.
- Update Comprehensive Plan “Vision for 2024” which was completed on November 10, 2004.



CITY OF COUNTRYSIDE 2021 ANNUAL BUDGET

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

ACCT NUMBER	ACCT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 FYTD	2020 FYE PROJ	2021 BUDGET
COMMUNITY DEVELOPMENT DEPT.							
01-01-419-4210	SALARIES FULL-TIME	179,422	186,772	133,399	104,224	165,284	236,825
01-01-419-4215	SALARIES PART-TIME	1,418	1,169	3,840	2,656	2,656	4,160
01-01-419-4217	OVERTIME	-	-	130	97	97	135
01-01-419-4218	BUYBACKS & OTHER BENEFITS	7,452	2,651	3,078	1,031	1,031	5,465
01-01-419-4220	SOCIAL SECURITY TAX	11,056	11,528	8,708	6,489	10,139	15,288
01-01-419-4225	MEDICARE TAX	2,586	2,696	2,036	1,518	2,371	3,575
01-01-419-4230	HEALTH INSURANCE	26,007	27,749	24,604	20,246	31,144	44,000
01-01-419-4235	OTHER INSURANCE	1,252	1,115	1,369	1,064	1,369	2,467
01-01-419-4250	EMPLOYEE ASSISTANCE PROGRAM	35	35	35	-	-	35
01-01-419-4260	IMRF	25,758	24,166	15,437	12,314	20,405	32,121
01-01-419-5130	MAINTENANCE-MOTOR VEHICLES	-	-	500	-	-	500
	FORD 500						
01-01-419-5320	ENGINEERING	12,481	27,326	25,000	11,169	14,661	15,000
	REIMBURSABLE PLAN REVIEWS						
	15,000						
01-01-419-5360	INSPECTION FEES	17,200	14,500	18,000	9,200	19,735	18,000
	CCDPH INSPECTION FEES						
	18,000						
01-01-419-5500	CELLULAR/PAGERS	-	-	-	-	172	-
01-01-419-5610	CONFERENCE & TRAVEL	18	25	1,000	-	500	1,000
	ILAPA - R TRENT						
	1,000						
01-01-419-5630	TRAINING & MEETINGS	23	572	750	-	-	750
	2 EMPLOYEES						
	750						
01-01-419-5650	SUBSCRIPTIONS	2,938	2,834	2,890	2,962	2,962	3,000
	COSTAR						
	3,000						
01-01-419-5670	TUITION REIMBURSEMENT	(1,300)	-	-	-	-	-
01-01-419-5690	MEMBERSHIPS & LICENSES	400	-	400	733	733	400
	APA - R TRENT						
	400						
01-01-419-5810	LEGAL NOTICE/NEWS PUBLICATIONS	-	-	-	-	-	-
01-01-419-5890	CONTRACTUAL/CONSULTING SERV	320,826	300,967	268,800	172,306	213,000	43,800
	FIRE SAFETY PLAN REVIEWS						
	3,800						
	PLAN REVIEWS REIMBURSABLE						
	35,000						
	TIMBERLINE GRASS - VACANT LOTS						
	5,000						
01-01-419-6510	OFFICE SUPPLIES	835	1,486	1,000	521	1,284	-
01-01-419-6520	OPERATING SUPPLIES	555	1,482	1,000	816	1,694	1,000
	SIDEWELL COOK COUNTY ATLAS						
	334						
	INK/PAPER/TONER						
	333						
	INSPECTION/PERMIT FORMS						
	333						
01-01-419-6530	FUEL/OIL	-	-	-	-	-	-
TOTAL COMMUNITY DEVELOPMENT DEPT		608,962	607,073	511,976	347,346	489,237	427,521
TOTAL LEGISLATION AND ADMINISTRATION		4,144,795	4,065,351	4,297,566	3,051,508	4,273,374	4,486,895



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. Chief **Joseph G. Ford** who has served as Police Chief since 2013 leads the Countryside Police Department. Deputy Chief **Scott Novak** and Commander **Paul Klimek** lead Field Operations. 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 Mitchell**.



CHIEF
Joseph G. Ford



DEPUTY CHIEF
Scott Novak



COMMANDER
Paul Klimek



ADMIN. ASSISTANT
Charity Mitchell

ADMINISTRATIVE SERVICES

COMMUNITY SERVICE OFFICERS

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 has received 2,171 administrative telephone calls and handled over 1,730 window assists during the course of weekend and evening shifts in 2018.



RECORDS DEPARTMENT



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



POLICE DEPARTMENT CONTINUED...

PATROL DIVISION

The Patrol Division is the largest component of the Countryside Police Department. This Division is responsible for responding to both emergency and non-emergency calls for service from the public, handling special assignments, and proactively addressing community concerns. Patrol Officers are responsible for protection of life and property, helping to maintain peace, order and safety to all, conducting preliminary investigations, enforcing the Illinois Criminal Code and traffic laws, as well as City Ordinances. The Countryside Police Department encourages Patrol Officers to take a proactive approach to interacting with the community and its residents. During 2019, Patrol Officers responded to 7,135 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. A Sergeant or an Officer in Charge supervises each shift. The traditional patrol units are also supplemented with officers trained to perform ancillary functions such as that of an Evidence Technician, Field Training Officer, Elderly Services Officer, Bicycle Unit Officer, and DARE Officer.

All patrol vehicles are equipped with in-car camera systems and Computer Aided Dispatch (CAD) software. The in-car camera systems provide several benefits including officer training opportunities, increased professionalism and performance, and most importantly the safety of our officers and citizens. CAD software alerts officers when they are being assigned to calls and, with the click of a button, officers can notify dispatch that they are responding to, or have arrived at a dispatched call. The CAD software greatly reduces the amount of radio traffic and minimizes the amount of extra paperwork the officers are required to complete on a daily basis. In addition to this technology, one of the marked patrol units is equipped with an Automated License Plate Reader (ALPR). The ALPR captures license plate numbers, which are run against a database that flags wanted vehicle listings.



POLICE DEPARTMENT CONTINUED...

MAJOR ACCOMPLISHMENTS

Strategic Goal #1 - High Quality Community Service Delivery

- Held the 7th Annual Shop with a Cop program where local children were provided the opportunity to interact with Countryside police officers while shopping for holiday gifts.
- Two additional officers received training and earned Child Safety Seat Certifications.
- Continued to be effective in investigation of cases. Out of 159 assigned criminal investigations, 34 resulted in an arrest, 62 were suspended due to lack of evidence, and only 20 remain under investigation.

PERFORMANCE INDICATORS	2018 (121 cases)	2019 (159 cases)
# of Cases cleared by arrests	42	34
# of Suspended cases	43	62
# of Cases Remaining under investigation	29	20

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

- Reduced overtime at projected fiscal year end 2020 by \$46,115 or 35% from the actual fiscal 2019 results.

PERFORMANCE INDICATORS	2018	2019	2020
Overtime	\$113,826	\$129,978	\$83,863

- Continued to provide professional and efficient police service. Handled 7,135 calls for service, issued 3,051 traffic citations, 511 parking citations, issued 107 local ordinance citations, and made 387 total arrests.

PERFORMANCE INDICATORS	2017	2018	+/- prior yr.	2019	+/- prior yr.
# of Calls for service	6,250	6,368	+1.89%	7,135	+12.04%
# of Traffic Citations	3,765	3,697	-1.81%	3,051	-17.47%
# of Parking Citations	362	433	+19.61%	511	+18.01%
# of Local Ordinance Citations	211	174	-17.54%	107	-38.51%
# of Arrests	513	430	-16.18	387	-10.00%

- Improved roadway safety by conducting 9 special enforcement details, issued 495 traffic citations, made 2 felony arrests, and made 2 narcotics arrests. Overtime reimbursed through IDOT grants.

PERFORMANCE INDICATORS	2017	2018	2019
# of Special Enforcement Details	8	8	9

- Conducted 3 rounds of tobacco compliance checks on the 16 businesses in Countryside that have a tobacco license. Violations were only found 2 times. Overtime for this detail was reimbursed through the State of Illinois Tobacco Enforcement Program.

POLICE DEPARTMENT CONTINUED...

MAJOR ACCOMPLISHMENTS CONTINUED...

PERFORMANCE INDICATORS	2017	2018	2019
# of violations	4	3	2

- Generated over \$20K in revenue from adjudication of local ordinance violations.
- Updated SWCD computer-aided dispatch / records management system, which will improve statistical reporting and increase officer efficiency.
- Completed all requirements of the IACP's One Mind Campaign, training officers to deal with subjects experiencing mental health issues.
- Updated policies relative to police department organization, goals, and objectives.
- Completed 2,769 hours of department training.

INITIATIVES/GOALS FOR FISCAL 2021

Strategic Goal #1 - High Quality Community Service Delivery

- Host annual Citizen's Police Academy; Host 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.

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

- Continue to review and update department policies as needed.
- Create and administer new security plan for new municipal complex in conjunction with the 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.
- Implement Truck Enforcement initiatives.

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

- Continue the purchase of digital radios to meet 2021 T-Band buyback requirements.
- Replace outdated in-car camera systems through Illinois Law Enforcement Training and Standards Board (ILETSB) grant at no to limited cost to the City.

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

- Continue participation in Tobacco Enforcement grant initiative.
- Continue participation in IDOT grant special enforcement details.



CITY OF COUNTRYSIDE 2021 ANNUAL BUDGET

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

ACCT NUMBER	ACCT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 FYTD	2020 FYE PROJ	2021 BUDGET
POLICE DEPARTMENT							
01-02-421-4210	SALARIES FULL-TIME	2,383,305	2,422,289	2,528,294	1,906,204	2,554,321	2,540,706
01-02-421-4215	SALARIES PART-TIME	116,537	122,827	119,650	90,670	118,192	127,600
01-02-421-4217	OVERTIME	113,826	129,978	119,450	74,851	83,863	108,682
	OVERTIME EXCLUDING HOLIDAY	90,917					
	HOLIDAY OVERTIME	17,765					
01-02-421-4218	BUYBACKS & OTHER BENEFITS	154,245	255,772	167,767	177,532	194,107	186,510
	SICK BUYBACK	23,430					
	HOLIDAY PAY	72,477					
	VACATION BUYBACK	49,083					
	COMP BUYBACK	33,820					
	ANNUAL LONGEVITY	1,700					
	SPECIALTY PAY	6,000					
01-02-421-4220	SOCIAL SECURITY TAX	167,963	177,802	181,277	136,219	178,256	183,272
01-02-421-4225	MEDICARE TAX	39,303	41,626	42,619	31,973	41,805	43,030
01-02-421-4230	HEALTH INSURANCE	384,266	409,113	411,159	313,523	416,247	433,417
01-02-421-4235	OTHER INSURANCE	20,114	22,258	23,807	18,346	24,205	24,388
01-02-421-4250	EMPLOYEE ASSISTANCE PROGRAM	475	475	475	-	-	475
01-02-421-4260	IMRF	34,347	31,236	29,459	22,351	31,934	34,964
01-02-421-4270	EMPLOYEE PHYSICALS	779	464	1,000	711	958	1,000
01-02-421-4290	UNIFORM ALLOWANCE	22,070	16,572	25,000	10,780	16,436	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	8,075	11,590	10,150	5,688	8,586	13,400
	TASER ASSURANCE	2,300					
	BIKE REPAIRS	450					
	ALPR REPAIR	1,000					
	FOSTER AND SONS (FIRE EXT)	900					
	RADAR REPAIRS/CALIBRATION	500					
	CITY CAMERA SYSTEM	1,000					
	PORT-MOBIL RADIO REPAIRS	1,000					
	COPIER REPAIRS	1,000					
	EVP DEVICE (PLEASANTVIEW)	2,000					
	L3 MOBILE VISION IN-CAR CAMERAS	3,000					
	TRUCK SCALES	250					
01-02-421-5130	MAINTENANCE-MOTOR VEHICLE	25,504	30,921	25,600	25,263	36,940	25,600
	CAR WASH/DETAILING	1,000					
	FORD - SQUADS	20,000					
	TIRES - SQUADS	4,000					
	FIRST AID KITS (SQUADS)	600					
01-02-421-5340	LABOR NEGOTIATION	665,184	169,270	25,000	11,193	13,551	15,000
01-02-421-5500	CELLULAR/PAGERS	3,454	4,122	3,500	3,449	4,746	4,500
01-02-421-5610	CONFERENCE & TRAVEL	2,674	3,261	3,950	1,878	1,882	4,450
	ILEAS	750					
	IACP	1,000					
	FBINA	2,200					
	IATAI ACCIDENT INVESTIGATORS	500					

THE POLICE DEPARTMENT IS CONTINUED ON THE FOLLOWING PAGE



CITY OF COUNTRYSIDE 2021 ANNUAL BUDGET

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

ACCT NUMBER	ACCT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 FYTD	2020 FYE PROJ	2021 BUDGET
POLICE DEPARTMENT CONTINUED...							
01-02-421-5630	TRAINING & MEETINGS	9,967	12,635	11,940	4,360	7,050	13,040
	WEST SUBURBAN JUVENILE/CHIEF	800					
	ILEAS	75					
	IL JUVENILE OFFICER ASSOC	100					
	SUPERVISORY TRAINING	1,200					
	MAJOR CASE ASSOC TEAM	300					
	IL ASSOC OF CHIEFS OF POLICE	315					
	SSCOP	300					
	FBI NA	150					
	COURT SMART LAW ENFORCEMENT	1,200					
	HOMICIDE INVESTIGATION	400					
	IL LEAP	200					
	NMERT	2,900					
	SPSC - STERN	4,000					
	CITY CPR CERTIFICATIONS	1,100					
01-02-421-5650	SUBSCRIPTIONS	7,009	3,704	6,670	5,335	5,866	6,670
	IL COMPILED STATUTES	300					
	ROLE CALL NEWS	70					
	DIGITAL RECORDS MGMT	100					
	DATA COM COMPLAINT SOFTWARE	1,000					
	LEXIS NEXIS	1,800					
	EQUIFAX	500					
	LEADSONLINE	1,800					
	E-LINE	600					
	PACE	500					
01-02-421-5670	TUITION REIMBURSEMENT	9,199	6,121	10,400	6,670	10,648	10,400
	TWO EMPLOYEES AT MAX ANNUAL	10,400					
01-02-421-5690	MEMBERSHIPS & LICENSES	2,720	4,405	4,010	1,875	3,520	4,770
	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	85					
	ACUTE CARE EDU (CPR)	75					
	MCAT	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					
	TRUCK ENFORCEMENT MEMBERSHIP	250					
	SMART MEMBERSHIP	500					

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

ACCT NUMBER	ACCT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 FYTD	2020 FYE PROJ	2021 BUDGET
POLICE DEPARTMENT CONTINUED...							
01-02-421-5810	LEGAL NOTICE/NEWS PUBLICATION	781	-	-	-	-	-
01-02-421-5890	CONTRACTUAL/CONSULTING SERV	10,893	6,700	6,235	6,412	7,532	6,835
	FULTON - TORNADO ALARM MAINT	850					
	ANIMAL PICKUP	1,200					
	TRAK CRITICAL REACH	285					
	DOA TRANSPORT	1,500					
	ALL TRAFFIC SOLUTIONS	1,500					
	SHRED IT SERVICES	1,500					
01-02-421-6510	OFFICE SUPPLIES	2,847	2,029	5,000	1,800	2,049	5,000
01-02-421-6520	OPERATING SUPPLIES	11,744	18,945	30,956	14,341	26,318	25,957
	TICKET BOOK/LETTERHEAD/PRINTING	4,057					
	AUTOMOTIVE	1,000					
	BIOSAFE (GLOVES/BIOHAZARD)	400					
	JEWEL (SUPPLIES)	400					
	PRISONER'S MEALS	1,200					
	MEDICAL DISPOSAL	500					
	RADIO EQUIPMENT	500					
	POLICE COMPOSITE SKETCH	300					
	SAMS CLUB (SUPPLIES)	500					
	AED MAINTENANCE	700					
	CPA/JPA SUPPLIES	-					
	BACKGROUND/FINGERPRINTING	1,000					
	NEW AED (S)	3,000					
	AMMUNITION	3,500					
	TASER SUPPLIES	2,400					
	TACTICAL EMERGENCY EQUIPMENT	2,500					
	NEW MOBILE RADAR UNITS	3,000					
	TRAINING SUPPLIES	1,000					
01-02-421-6530	FUEL/OIL	45,041	48,268	60,000	40,259	50,008	56,188
01-02-421-9070	GRANT EXPENDITURES	146	448	150	136	278	150
01-02-421-9080	ADJUDICATION COSTS	-	-	-	-	-	-
TOTAL POLICE DEPARTMENT		4,242,468	3,952,831	3,853,518	2,911,819	3,839,298	3,901,004



PUBLIC WORKS DEPARTMENT

This department is comprised of 13 full-time employees; the Public Works Superintendent, Building Maintenance Technician, Mechanic, Crew Chiefs, 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, water distribution system and sanitary sewer system in Ward 2. This year we welcome 3 new employees: Matt Murray (Building Maintenance Technician), Chris Laux (Maintenance Worker #1) and Mario Dominguez (Maintenance Worker #1).

Public Works Superintendent, Jesse Serna oversees all the activities in this department. The primary responsibilities of this department include snow plowing city streets, sidewalks, park pathways and nearly 200 driveway aprons for senior citizens, residential leaf pick-up, brush chipping, street sweeping, street/parkway/sidewalk/streetlight repairs, routine maintenance of public buildings and being on call 24/7 for emergency call-outs.



Street Maintenance

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

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

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 368 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.



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	CY 16	CY 17	CY 18	CY 19
REMOVAL OF DEAD PARKWAY TREES	25	31	48	33
SENIOR DRIVEWAY APRONS PLOWED	220	230	200	211
BRUSH TRUCKLOADS PICKED UP FROM RESIDENTS	108	100	100	176
TONS OF LEAVES PICKED UP FROM RESIDENTS	218	345	374	368
AMOUNT OF DUMP CHARGES	9,984	7,232	9,945	8,100
SNOW PLOWING TRIPS	17	7	16	17
TONS OF SALT PURCHASED	685	309	769	657
# OF PUBLIC PROPERTIES MAINTAINED	100	100	100	101
BUDGET - RESIDENTIAL 50/50 TREE PROGRAM	35,000	40,000	40,000	40,000

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

- Following a partial transition period in fiscal year 2018, Jesse Serna took over full time responsibility as the Public Work Superintendent. Over the last few year's Superintendent Serna has renegotiated terms with vendors, competitively bid new vendors, brought certain functions and tasks in-house that were previously outsourced, and instituted enhanced planning and accountability measures to boost employee productivity. As noted in the following charts – that effort has been very successful.

PERFORMANCE INDICATORS	FY 17	FY 18	FY 19	PROJ 20
MAINTENANCE - BUILDING	48,976	51,041	44,519	38,503
MAINTENANCE - EQUIPMENT	2,324	19,917	11,975	17,849
MAINTENANCE - INFRASTRUCTURE	72,219	63,488	42,622	41,121
MAINTENANCE - MOTOR VEHICLES	14,103	14,085	10,295	7,781
CONSTRUCTUAL/CONSULTING	214,390	204,599	197,073	194,756
OPERATING SUPPLIES	126,065	134,656	103,081	97,772
PRIMARY OPERATING COSTS	478,077	487,786	409,565	397,782
\$ CHANGE YEAR OVER YEAR	-	9,709	(78,221)	(11,783)
% CHANGE YEAR OVER YEAR		2%	-16%	-3%

- Through the close of fiscal year 2019, the department of public works had not experienced a workers compensation claim for nine years. Although two smaller claims were experienced in 2020 – the department continues to be commended for their commitment to safe and efficient operations.
- Continued with summer work program to coordinate paid time off and to reduce overtime costs. This program is effectively staffed with seasonal college students on summer break.

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 – 5 year average outlays total \$5.5 million).

PERFORMANCE INDICATORS	FY 18 (1)	FY 19 (1)	FY 20 (1)	BUDG FY21
NET CAPITAL INVESTMENT-GOVT FUNDS	4,228,439	14,053,824	7,198,474	1,194,667
NET CAPITAL INVESTMENT-PROPRIETARY	311,676	-	-	2,217,500
LESS CAPITAL GRANTS	(87,790)	(462,609)	(423,937)	(584,000)
NET CAPITAL CITY INVESTMENT-TOTAL	4,452,325	13,591,215	6,774,537	2,828,167

(1) INCLUDES NEW MUNICIPAL COMPLEX PROJECT

- Established and maintained new public works equipment replacement program. The equipment replacement program is effectively reducing 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 costs for workers compensation and liability issues. Obtained the highest claims reduction multiplier in risk pool out of 70 member entities (FY 19) and was ranked in the top 10 for risk performance in FY20 - see Administrator's report for quantitative measures of risk management cost controls and effectiveness.

INITIATIVES/GOALS FOR FISCAL 2021

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.
- Develop and administer a community-wide electronic waste recycling program.

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

- Continue sidewalk square inspection and repair plan under new lower bid to eliminate trip hazards.
- Continue to support the Building Technician with punch list items and adjustments necessary to achieve net zero for 12 consecutive months in the new City Municipal Complex.





CITY OF COUNTRYSIDE 2021 ANNUAL BUDGET

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

ACCT NUMBER	ACCT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 FYTD	2020 FYE PROJ	2021 BUDGET
PUBLIC WORKS DEPARTMENT							
01-03-431-4210	SALARIES FULL-TIME	685,835	671,694	711,586	521,787	708,932	729,397
01-03-431-4215	SALARIES PART-TIME	23,600	23,713	27,600	18,912	18,912	24,377
01-03-431-4217	OVERTIME	38,648	39,050	38,986	21,435	31,575	36,551
01-03-431-4218	BUYBACKS & OTHER BENEFITS	46,904	14,136	68,003	65,227	69,227	11,197
01-03-431-4219	PAGER ALLOWANCE	35,145	36,961	38,986	22,650	36,327	35,400
01-03-431-4220	SOCIAL SECURITY TAX	50,406	47,521	54,876	39,605	52,373	52,350
01-03-431-4225	MEDICARE TAX	11,789	11,114	12,834	9,262	12,248	12,234
01-03-431-4230	HEALTH INSURANCE	158,311	143,538	143,048	110,867	153,521	145,775
01-03-431-4235	OTHER INSURANCE	8,236	8,336	9,062	6,810	9,472	9,283
01-03-431-4250	EMPLOYEE ASSISTANCE PROGRAM	176	176	176	-	-	176
01-03-431-4260	IMRF	112,058	97,649	96,897	73,968	102,450	108,572
01-03-431-4270	EMPLOYEE PHYSICALS	1,059	1,271	1,500	1,199	1,284	1,500
	RANDOM IDOT TESTING	1,000					
	SEASONAL HELP	500					
01-03-431-4290	UNIFORM ALLOWANCE	9,234	8,459	5,400	5,248	5,524	6,500
	NEW UNIFORMS	3,500					
	BOOTS	2,000					
	SAFETY T SHIRTS	1,000					
01-03-431-5110	MAINTENANCE- BUILDING	51,041	44,519	50,000	26,034	38,503	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	19,917	11,975	20,000	15,926	17,849	20,000
01-03-431-5125	MAINTENANCE-INFRASTRUCTURE	63,488	42,622	75,000	17,019	41,121	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	14,085	10,295	15,000	6,473	7,781	15,000
01-03-431-5500	CELLULAR/PAGERS	2,316	2,119	1,660	2,331	3,005	2,750
	DPW PAGERS	200					
	CELL PHONES	2,550					
01-03-431-5610	CONFERENCE & TRAVEL	31	-	-	-	-	-
01-03-431-5630	TRAINING & MEETINGS	495	242	500	106	106	500
01-03-431-5690	MEMBERSHIPS & LICENSES	110	1,386	1,000	176	384	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 2021 ANNUAL BUDGET

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

ACCT NUMBER	ACCT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 FYTD	2020 FYE PROJ	2021 BUDGET
PUBLIC WORKS DEPARTMENT CONTINUED...							
01-03-431-5890	CONTRACTUAL/CONSULTING SERV	204,599	197,073	205,000	150,821	194,756	259,450
	ELEVATOR MAINTENANCE	5,000					
	THERMFLO GENERATOR MAINT	7,500					
	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					
	PARKWAY TREE REMOVAL	30,000					
	LEAF DISPOSAL FEES	15,000					
	PARKWAY TREE PURCHASES	28,350					
	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	500					
	STREET PATCHING	35,000					
	CUSTODIAL SERVICE	60,000					
	C-SIDE PARK PORTA MAINT	2,000					
	SPRING CLEAN UP (ELECTRONICS ONL)	7,500					
	LANDSCAPE/MAINT PARKS/CITY HALL	20,000					
	CLOCK TOWER PAINT JOB	10,000					
01-03-431-5891	50/50 TREE PROGRAM	38,445	52,755	40,000	18,800	19,565	40,000
01-03-431-6510	OFFICE SUPPLIES	669	198	1,000	341	481	750
01-03-431-6520	OPERATING SUPPLIES	134,656	103,081	125,000	41,958	97,772	125,000
	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	100					
	STORM SEWER SUPPLIES	600					
	GROUNDS MAINT	40,000					
01-03-431-6530	FUEL/OIL	25,598	28,249	31,000	24,520	28,950	31,000
	DIESEL FUEL	27,500					
	GASOLINE	1,500					
	OIL	2,000					
01-03-431-6550	SAFETY EQUIPMENT	-	66	1,150	4,830	4,830	1,150
TOTAL PUBLIC WORKS DEPARTMENT		1,736,851	1,598,198	1,775,264	1,206,305	1,656,948	1,794,912

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

ACCT NUMBER	ACCT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 FYTD	2020 FYE PROJ	2021 BUDGET
EMERGENCY TELEPHONE SYSTEM DEPARTMENT*							
01-07-426-5120	MAINTENANCE EQUIPMENT	-	-	-	-	-	-
01-07-426-5680	SOFTWARE MAINT/LICENSES	5,420	5,420	5,420	5,420	5,420	5,420
	REVERSE 911	5,420					
01-07-426-5700	TELEPHONE	5,466	16,090	5,500	9,997	12,999	1,500
01-07-426-5890	CONTRACTUAL SERVICES	297,261	282,961	306,755	210,527	285,142	262,400
	LTACC ASSESSMENT	193,990					
	ONGOING OPERATING	11,300					
	CAPITAL ASSESSMENT	27,110					
	RECAPTURE CAPITAL	30,000					
01-07-426-8010	OPERATING CAPITAL	-	-	-	-	-	-
TOTAL EMERGENCY TELEPHONE SYSTEM DEPARTMENT		308,147	304,471	317,675	225,944	303,561	269,320

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

TOTAL GENERAL FUND EXPENSES	10,432,261	9,920,851	10,244,023	7,395,576	10,073,181	10,452,131
TOTAL GF EXPENSES & OTHER FINANCING USES	12,425,476	13,396,468	14,166,315	9,623,991	13,995,474	14,042,466
GENERAL FUND SURPLUS/(DEFICIT)	750,718	643,431	-	1,236,566	128,899	-





CITY OF COUNTRYSIDE 2021 ANNUAL BUDGET

HOTEL/MOTEL FUND

ACCT NUMBER	ACCT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 FYTD	2020 FYE PROJ	2021 BUDGET
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REVENUES:

TAXES

15-00-310-3110	HOTEL/MOTEL TAXES	349,422	302,115	357,870	250,632	279,123	335,000
TOTAL TAXES		349,422	302,115	357,870	250,632	279,123	335,000

OTHER REVENUES

15-00-380-3810	INTEREST INCOME	4,083	32,119	13,500	29,474	33,617	30,000
15-00-380-3840	FESTIVAL REVENUE	-	-	-	965	965	-
15-00-380-3850	CONCERT SPONSORSHIPS	24,685	14,500	25,000	13,500	13,500	15,000
15-00-380-3855	PARADE SPONSORSHIPS	23,060	31,390	25,000	-	27,550	25,000
15-00-380-3856	WINTERFEST SPONSORSHIPS	-	9,000	9,250	4,750	4,750	2,500
15-00-380-3858	OTHER EVENT SPONSORSHIPS	-	-	5,000	-	-	-
15-00-380-3860	OTHER REVENUE	150	-	-	-	-	-
15-00-380-3880	INVESTMENT GAIN (LOSS)	2,454	-	-	8,100	8,100	-
TOTAL OTHER REVENUES		54,432	87,009	77,750	56,789	88,482	72,500

TOTAL HOTEL/MOTEL FUND REVENUES		403,854	389,124	435,620	307,421	367,605	407,500
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EXPENDITURES:

PROFESSIONAL DEVELOPMENT

15-00-550-4217	OVERTIME	16,071	14,331	15,000	12,029	12,029	12,500
	CBA CARNIVAL - PUBLIC WORKS	6,250					
	CBA CARNIVAL - POLICE DEPT	6,250					
TOTAL PROFESSIONAL DEVELOPMENT		16,071	14,331	15,000	12,029	12,029	12,500

CONTRACTUAL SERVICES

15-00-600-5900	ADVERTISING	27,898	45,055	49,000	23,920	21,564	49,000
	NEWSPAPER ADVERTISING	4,000					
	WHITE SOX RADIO ADVERTISING	80,000					
	DEALERSHIP REIMBURSEMENTS	(55,000)					
	CS CHAMBER ADVERTISING	20,000					
TOTAL CONTRACTUAL SERVICES		27,898	45,055	49,000	23,920	21,564	49,000

OTHER FINANCING USES

15-00-950-6520	OPERATING SUPPLIES	-	-	400	-	-	400
	MISC SIGNS - EVENTS AT PARK	400					
15-00-950-9010	FESTIVAL EXPENDITURES	8,941	8,684	9,000	1,787	1,787	9,000
	EVENT SIGNS	2,000					
	EVENT POSTCARDS/PRINTING	7,000					
15-00-950-9015	EASTER EGG HUNT	556	576	650	11	265	650
	EASTER BUNNY	150					
	CANDY AND EGGS	500					
15-00-950-9020	CONCERTS IN THE PARK	35,723	32,064	32,550	35,304	35,304	33,000

THE HOTEL/MOTEL FUND IS CONTINUED ON THE FOLLOWING PAGE



CITY OF COUNTRYSIDE 2021 ANNUAL BUDGET

HOTEL/MOTEL FUND CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 FYTD	2020 FYE PROJ	2021 BUDGET
OTHER FINANCING USES CONTINUED...							
15-00-950-9024	CHILDREN'S HOLIDAY PARTY	7,772	5,413	8,680	7,861	7,869	8,000
	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	27,006	32,601	27,000	5,324	36,105	27,000
	ADVERTISING	3,000					
	MISCELLANEOUS EXPENSE	4,000					
	DONATION	20,000					
15-00-950-9040	WINTERFEST EXPENSES	-	20,322	18,640	6,338	11,814	18,250
	ENTERTAINMENT	14,350					
	TENT/RENTALS	2,850					
	SUPPLIES/PRINT/MISC	1,050					
15-00-950-9045	OTHER EVENT EXPENSES	-	200	-	-	-	-
15-00-950-9099	OTHER COMMUNITY RELATIONS	55,927	39,639	49,700	49,419	57,527	49,700
	HOLIDAY DECORATIONS	8,000					
	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	-	190,000	225,000	-	182,500	200,000
TOTAL OTHER FINANCING USES		135,925	329,499	371,620	106,044	333,171	346,000
TOTAL FUND EXPENDITURES		179,894	388,885	435,620	141,993	366,764	407,500
NET CHANGE IN FUND BALANCE		223,960	239	-	165,428	841	-





CITY OF COUNTRYSIDE 2021 ANNUAL BUDGET

COMMERCIAL TIF FUND

ACCT NUMBER	ACCT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 FYTD	2020 FYE PROJ	2021 BUDGET
REVENUES:							
TAXES							
22-00-310-3303	INCREMENTAL PROPERTY TAX	317,459	310,196	545,000	410,953	695,635	557,908
TOTAL TAXES		317,459	310,196	545,000	410,953	695,635	557,908
OTHER REVENUES							
22-00-380-3810	INTEREST INCOME	95	1,294	1,000	1,185	1,528	1,000
22-00-380-3850	MISC INCOME	-	-	-	-	-	-
TOTAL OTHER REVENUES		95	1,294	1,000	1,185	1,528	1,000
TOTAL FUND REVENUES		317,554	311,490	546,000	412,138	697,163	558,908
EXPENDITURES:							
PROFESSIONAL & TECHNICAL SERVICES							
22-00-530-5320	ENGINEERING	-	-	-	-	-	-
22-00-530-5330	LEGAL	2,739	1,034	25,500	800	800	1,000
22-00-530-5730	UTILITIES	-	-	-	-	-	-
22-00-530-5890	CONTRACTUAL/CONSULTING	500	510	25,500	530	530	550
22-00-530-6525	OPERATING SUPPLIES	-	-	-	-	-	-
22-00-530-9055	REIMBURSEMENT AGREEMENT	22,616	-	-	-	-	-
22-00-530-9525	CLOSING COSTS	553	-	-	-	-	-
22-00-530-9550	DEBT PRINCIPAL PAYMENTS	-	-	-	-	-	-
22-00-530-9565	INTERFUND INTEREST PAYMENTS	334,090	406,681	495,000	213,085	381,898	350,929
22-00-530-9560	DEBT INTEREST PAYMENTS	-	-	-	-	-	-
TOTAL PROFESSIONAL & TECHNICAL SERVICES		360,498	408,225	546,000	214,415	383,228	352,479
CAPITAL							
22-00-800-8100	UTILITY RELOCATION	-	-	-	-	-	-
22-00-800-8900	OTHER CAPITAL EXPENDITURES	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURES		-	-	-	-	-	-
TOTAL FUND EXPENDITURES		360,498	408,225	546,000	214,415	383,228	352,479
NET CHANGE IN FUND BALANCE		(42,944)	(96,735)	-	197,723	313,935	206,429





CITY OF COUNTRYSIDE 2021 ANNUAL BUDGET

CAPITAL PROJECT FUND

ACCT NUMBER	ACCT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 FYTD	2020 FYE PROJ	2021 BUDGET
REVENUES:							
BOND PROCEEDS							
24-00-311-3610	BOND PROCEEDS	10,000,000	10,000,000	-	-	-	-
24-00-311-3615	BOND PREMIUM		231,580				
TOTAL BOND PROCEEDS		10,000,000	10,231,580	-	-	-	-
OTHER REVENUES							
24-00-380-3810	INTEREST INCOME	33,092	264,929	35,000	92,179	100,235	-
24-00-380-3820	SALE OF FIXED ASSETS	-	-	-	-	-	-
24-00-380-3853	GRANT REVENUE	104,887	462,609	474,000	123,937	423,937	584,000
	OPEN LANDS GRANT	10,000					
	ITEP BIKE ENGINEERING	84,000					
	INVEST IN CC	90,000					
	IOECF - NET ZERO GRANT	400,000					
TOTAL OTHER REVENUES		137,979	727,538	509,000	216,116	524,172	584,000
OTHER FINANCING SOURCES							
24-00-395-3999	OPERATING TRANSFER IN	612,180	2,539,105	2,023,878	-	2,023,878	1,194,667
	FROM THE GENERAL FUND	1,194,667					
TOTAL OTHER FINANCING SOURCES		612,180	2,539,105	2,023,878	-	2,023,878	1,194,667
TOTAL FUND REVENUES		10,750,159	13,498,223	2,532,878	216,116	2,548,050	1,778,667

EXPENDITURES:

FINANCE DEPARTMENT (CITY HALL PROJECT)

24-01-413-5320	ENGINEERING FEES	28,173	425	-	946	8,350	-
24-01-413-5321	ARCHITECT FEES	884,134	239,320	70,966	94,864	113,500	-
24-01-413-5322	CONSTRUCTION MANAGEMENT	587,768	614,723	104,667	271,250	317,000	-
24-01-413-5323	GENERAL REQUIREMENTS	27,786	155,722	100,000	171,789	185,500	-
24-01-413-5324	ENVIRONMENTAL SERVICES	555,625	4,427	-	-	-	-
24-01-413-5890	CONTRACTUAL/CONSULTING	298,018	119,871	50,000	110,975	118,350	-
24-01-413-8001	GRADING/EARTHWORK	373,841	325,606	59,868	187,957	187,957	-
24-01-413-8002	BUILDING CONSTRUCTION (GMP)	208,888	12,371,748	5,311,932	4,190,547	4,450,000	550,000
24-01-413-8010	EQUIPMENT	8,150	-	-	-	-	-
24-01-413-8015	FURNITURE/FIXTURES/EQUIP	-	43,185	622,804	543,642	564,000	-
24-01-413-8100	UTILITY RELOCATION	542,664	355,423	22,300	102,375	102,375	-
24-01-413-8200	PROPERTY ACQUISITION	(17,499)	-	-	-	-	-
24-01-413-9530	BOND DISCOUNT	275,000	-	-	-	-	-
24-01-413-9540	ISSUANCE COSTS	143,983	129,392	-	-	-	-
TOTAL FINANCE DEPARTMENT (CITY HALL PROJ)		3,916,531	14,359,842	6,342,537	5,674,345	6,047,032	550,000

GENERAL ADMINISTRATION

24-01-416-5320	ENGINEERING FEES	205,478	130,514	105,000	52,188	61,750	105,000
	BIKEPATH CONST ENG - GRANT	84,000					
	BIKEPATH CONST ENG - LOCAL	21,000					
24-01-416-8010	EQUIPMENT	-	-	16,000	15,337	15,337	-
24-01-416-8012	MOTOR VEHICLES	22,403	-	-	-	-	-
24-01-416-8015	FURNITURE & FIXTURES	13,820	-	-	954	954	-

THE GENERAL ADMINISTRATION DEPT OF THE CAPITAL FUND IS CONTINUED ON THE FOLLOWING PAGE



CITY OF COUNTRYSIDE 2021 ANNUAL BUDGET

CAPITAL PROJECT FUND CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 FYTD	2020 FYE PROJ	2021 BUDGET
GENERAL ADMINISTRATION CONTINUED...							
24-01-416-8020	INFRASTRUCTURE IMPROVEMENTS	95,677	129,282	323,250	13,004	17,062	223,250
	BIKE CONSTR LOCAL	83,500					
	BIKE CONSTR CC GRANT	90,000					
	BIKE FENCING	50,000					
TOTAL GENERAL ADMINISTRATION		337,378	259,796	444,250	81,483	95,103	328,250
INFORMATION TECHNOLOGY							
24-01-418-8010	EQUIPMENT	-	157,060	210,000	198,183	196,450	-
TOTAL INFORMATION TECHNOLOGY		-	157,060	210,000	198,183	196,450	-
POLICE DEPARTMENT							
24-02-421-8010	EQUIPMENT	54,584	263,203	40,000	9,185	159,209	50,000
	BODY/NEW CAR CAMERAS	50,000					
24-02-421-8018	MOTOR VEHICLES	-	-	100,000	-	115,433	124,500
	2 NEW PATROL CARS	97,500					
	ADMINISTRATIVE VEHICLE	27,000					
TOTAL POLICE DEPARTMENT		54,584	263,203	140,000	9,185	274,642	174,500
PUBLIC WORKS DEPARTMENT							
24-03-431-8000	BUILDING/SITE IMPROVEMENTS	-	-	-	-	-	25,000
	POLLINATOR GARDEN	25,000					
24-03-431-8010	EQUIPMENT	-	40,000	-	49,490	53,583	93,700
	FUEL STATION REPLACEMENT	69,500					
	UST REMOVAL	19,200					
	TIRRAZO MAINT EQUIPMENT	5,000					
24-03-431-8018	MOTOR VEHICLES	-	-	100,000	199,140	199,140	150,000
	NEW DUMP/PLOW TRUCK	150,000					
24-03-431-8020	INFRASTRUCTURE IMPROVEMENTS	114,874	664,909	224,600	404,633	38,971	457,217
	PLEASANTDALE DR - 5TH AVE TO CT	135,375					
	PLEASANTDALE CT - PLEASANTDALE DR	118,750					
	CRESTVIEW - LORRAINE TO SUNSET	133,792					
	BURR OAK - SOUTH LIMIT TO 5TH AV	69,300					
TOTAL PUBLIC WORKS DEPARTMENT		114,874	704,909	324,600	653,263	291,694	725,917
TOTAL FUND EXPENDITURES		4,423,367	15,744,810	7,461,387	6,616,459	6,904,921	1,778,667
NET CHANGE IN FUND BALANCE		6,326,792	(2,246,587)	(4,928,509)	(6,400,343)	(4,356,871)	-



CAPITAL FUND CONTINUED...



MOTOR FUEL TAX FUND (MFT FUND)

ACCT NUMBER	ACCT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 FYTD	2020 FYE PROJ	2021 BUDGET
REVENUES:							
INTERGOVERNMENTAL REVENUES							
12-00-330-3360	MOTOR FUEL TAX ALLOTMENT	150,517	149,642	148,848	157,845	217,535	245,939
	REGULAR MFT (24.85/CAPITA)	146,491					
	TRANS RENEWAL (16.87/CAPITA)	99,449					
TOTAL INTERGOVERNMENTAL REVENUES		150,517	149,642	148,848	157,845	217,535	245,939
OTHER REVENUES							
12-00-380-3810	INTEREST INCOME	69	1,622	500	728	728	500
TOTAL OTHER REVENUES		69	1,622	500	728	728	500
TOTAL MOTOR FUEL TAX FUND REVENUES		150,586	151,264	149,348	158,573	218,263	246,439
EXPENDITURES:							
CAPITAL							
12-00-800-8020	INFRASTRUCTURE IMPROVEMENTS	518,484	-	320,550	431,287	389,465	-
	FORESTVIEW ROAD	126,750					
	61ST PLACE	124,500					
	BURR OAK LANE	69,300					
TOTAL CAPITAL		518,484	-	320,550	431,287	389,465	-
OTHER FINANCING SOURCES							
12-00-950-9595	OPERATING TRANSFER IN	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES		-	-	-	-	-	-
TOTAL MOTOR FUEL TAX FUND EXPENDITURES		518,484	-	320,550	431,287	389,465	-
NET CHANGE IN FUND BALANCE		(367,898)	151,264	(171,202)	(272,714)	(171,202)	246,439





CITY OF COUNTRYSIDE 2021 ANNUAL BUDGET

DRUG FORFEITURE FUND

ACCT NUMBER	ACCT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 FYTD	2020 FYE PROJ	2021 BUDGET
REVENUES:							
INTERGOVERNMENTAL							
31-00-381-3820	FEDERAL PAYMENTS	8,168	3,011	9,400	100,455	100,455	8,000
31-00-384-3821	STATE LAUNDERING PMTS	3,676	10,626	65,000	27,551	28,211	62,000
31-00-385-3821	STATE CANNABIS PMTS	9,730	149,495	30,000	16,807	16,806	30,000
TOTAL INTERGOVERNMENTAL		21,574	163,132	104,400	144,813	145,472	100,000
INVESTMENT INCOME							
31-00-381-3810	INTEREST INCOME	-	-	-	595	763	50
31-00-384-3810	INTEREST INCOME	2	97	50	87	145	50
31-00-385-3810	INTEREST INCOME	82	1,427	550	1,705	2,138	50
TOTAL INVESTMENT INCOME		84	1,524	600	2,387	3,046	150
OTHER REVENUE							
31-00-381-3850	MISC REVENUE	206	1,516	200	30	562	30
31-00-385-3850	MISC REVENUE	124	910	150	18	337	15
TOTAL REVENUE - OTHER REVENUE		330	2,426	350	48	899	45
REVENUE - OTHER FINANCING SOURCES							
31-00-381-3830	SALE OF FIXED ASSETS	-	8,500	-	-	-	-
31-00-384-3830	SALE OF FIXED ASSETS	-	-	-	-	-	-
31-00-385-3830	SALE OF FIXED ASSETS	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES		-	8,500	-	-	-	-
TOTAL FUND REVENUES		21,988	175,582	105,350	147,248	149,417	100,195
EXPENDITURES:							
FEDERAL DRUG FORFEITURE							
31-02-421-4217	OVERTIME	-	-	-	-	-	-
31-02-421-4290	UNIFORM ALLOWANCE	-	-	-	-	-	-
31-02-421-5120	MAINTENANCE EQUIPMENT	-	-	-	-	-	-
31-02-421-5130	MAINTENANCE MOTOR VEH	-	-	-	-	-	-
31-02-421-5610	CONFERENCE & TRAVEL	-	-	-	-	-	-
31-02-421-5630	TRAINING	-	-	-	-	-	-
31-02-421-6520	OPERATING SUPPLIES	-	-	-	-	-	-
31-02-421-9099	MISC DRUG EXPENDITURE	-	-	-	-	-	-
TOTAL FEDERAL DRUG FORFEITURE		-	-	-	-	-	-
STATE MONEY LAUNDERING							
31-02-424-4217	OVERTIME	-	-	-	-	-	-
31-02-424-4290	UNIFORM ALLOWANCE	-	-	-	-	-	-
31-02-424-5120	MAINTENANCE EQUIPMENT	-	-	-	-	-	-
31-02-424-5130	MAINTENANCE MOTOR VEH	-	-	-	-	-	-
31-02-424-5610	CONFERENCE & TRAVEL	-	-	-	-	-	-
31-02-424-5630	TRAINING	-	-	-	-	-	-
31-02-424-6520	OPERATING SUPPLIES	-	-	-	-	-	-
31-02-424-9099	CRIME PREVENTION PROGRAMS	767	984	-	-	-	-
TOTAL STATE MONEY LAUNDERING		767	984	-	-	-	-

DRUG FORFEITURE FUND CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 FYTD	2020 FYE PROJ	2021 BUDGET
STATE CANNABIS							
31-02-425-4217	OVERTIME	-	-	-	-	-	-
31-02-425-4290	UNIFORM ALLOWANCE	-	-	-	-	-	-
31-02-425-5120	MAINTENANCE EQUIPMENT	-	-	-	-	-	-
31-02-425-5130	MAINTENANCE MOTOR VEH	-	-	-	-	-	-
31-02-425-5610	CONFERENCE & TRAVEL	-	-	-	-	-	-
31-02-425-5630	TRAINING	-	-	-	-	-	-
31-02-425-6520	OPERATING SUPPLIES	2,916	153	5,000	-	5,000	5,000
	DRUG ENFORCEMENT EQUIPMENT	4,000					
	DRUG PURCHASE EXPENSE	1,000					
31-02-425-9099	MISC DRUG EXPENDITURE	-	-	-	-	-	-
TOTAL STATE CANNABIS		2,916	153	5,000	-	5,000	5,000
CAPTIAL OUTLAYS							
31-02-421-8010	OPERATING CAPITAL	-	-	10,100	-	-	-
31-02-424-8010	OPERATING CAPITAL	-	-	65,050	-	-	-
31-02-425-8010	OPERATING CAPITAL	-	-	25,200	-	9,960	-
TOTAL CAPITAL OUTLAYS		-	-	100,350	-	9,960	-
INTERFUND TRANSFER							
31-02-421-9595	OPERATING TRANSFER OUT	-	-	-	-	100,000	-
31-02-422-9595	OPERATING TRANSFER OUT	-	-	20,500	-	7,500	-
31-02-424-9595	OPERATING TRANSFER OUT	-	-	15,000	-	40,000	-
31-02-425-9595	OPERATING TRANSFER OUT	-	-	295,500	-	305,000	-
TOTAL INTERFUND TRANSFERS		-	-	331,000	-	452,500	-
TOTAL FUND EXPENDITURES		3,683	1,137	436,350	-	467,460	5,000
NET CHANGE IN FUND BALANCE		18,305	174,445	(331,000)	147,248	(318,043)	95,195



DEPARTMENT OF PUBLIC WORKS – WATER AND SEWER DIVISIONS

Water/Sewer operations comprise 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 the commitment to maintaining and improving the infrastructure. **Mike Hartigan, Lead Water Plant Operator and Don Decker, Water Plant Operator** run the day-to-day operations of this division. Some of their major responsibilities include infrastructure maintenance, meter reading, and quality assurance.

Infrastructure

This division is responsible for the maintenance of its storage and pumping facilities, and oversight and maintenance of the City's water main infrastructure that provides water to the residents, businesses and customer towns of Indian Head Park and La Grange Highlands who receive water from the City. The water operators 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 8 water main breaks. This is due to the City Council's commitment to continue replacing problematic water mains. Staff also works closely with the City's Engineer to review the infrastructure and make recommendations to the Water Committee on replacements

<i>DESCRIPTION</i>	<i>2019</i>	<i>2018</i>
# Watermain breaks	8	8
# J.U.L.I.E. locates	1,646	1,442
# Service requests	130	128
Hydrants Replaced	0	1
Valves Replaced	0	1
Meters Replaced	32	28
MXUs Replaced	27	23

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.

Quality Assurance

The staff performs quality assurance sampling and monitoring tests and constantly strives to meet and or exceed EPA and IEPA guidelines as they apply to water. This department is responsible to issue 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 other educational information. (This report can be found on the City's website.)

Sanitary System

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

Customer Service

The staff provides timely services as requested. The most common are J.U.L.I.E. locates. There were 1,646 requests received in 2019, up from 1,442 or 14% from 2018 as the result of the various construction projects completed in 2019. 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 130 service requests, up from 128 in 2018, ranging from frozen pipes and leaks to water usage and billing complaints, and final reads for property sales.

MAJOR ACCOMPLISHMENTS

Strategic Goal #1 - High Quality Community Service Delivery

- Completed 1,442 J.U.L.I.E locates, efficiently, which minimized the impact on project and construction schedules – this represents a 14% increase from the prior year.

Strategic Goal #2 Efficient and Transparent Operations

- In conjunction with Finance, Administration, and the Clerk's Office, aggressively marketed new payment portal, e-billing options, and full integration with ERP system. Paperless billings increased by 684% saving the City money on postage and printing costs. Electronic payments via auto debit, web payments through the portal, and payments over the phone through IVR now account for just under 50% of total payments processed.

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

- Completed the sanitary main lining project at 7102 Pleasantdale Drive. This was an efficient alternative to replacing the main. Completed the project under budget.
- There were only two water main breaks in the system in calendar year 2019 and six water main related repairs due to moderate weather patterns. The City's commitment to replacing aging water mains strongly affects the number of annual breaks experienced.
- Continued engineering due diligence on the replacement and relocation of the East Avenue water main – this \$2.2MM project will enhance water capacity from an upgrade to 20" mains from the pump house to Joliet Rd. This project must be undertaken to mitigate utility conflicts that would otherwise arise subsequent to the IDOT widening project slated this fall. This upgrade will also enhance the system's Fire Flow and ISO ratings – grant funds will be contributed to the project.

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 and are achieved from effective billing practices and commitment to 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 2021

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% or better. Improve accountability through incremental meter testing and sampling of unread accounts and exception reports. Implement and integrate new water billing software to more efficiently serve the customer base.



CITY OF COUNTRYSIDE 2021 ANNUAL BUDGET

WATER FUND

ACCT NUMBER	ACCT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 FYTD	2020 FYE PROJ	2021 BUDGET
REVENUES							
CHARGES FOR SERVICES							
51-00-360-3610	WATER CHARGES	4,432,669	4,495,865	4,493,445	3,394,546	4,312,413	4,413,363
51-00-360-3615	LATE PENALTIES	7,632	8,876	6,500	3,102	5,500	6,500
51-00-360-3620	INSPECTION FEES	2,775	600	1,000	-	-	1,000
51-00-360-3660	CONNECTION FEES	27,325	4,751	6,500	-	-	5,000
51-00-360-3665	DISCONNECTION FEES	-	-	-	-	-	-
51-00-360-3670	SALE OF METERS	19,540	3,011	3,000	5,857	10,250	3,000
51-00-360-3680	METER RENTAL CHARGES	405	-	-	55	-	-
TOTAL CHARGES FOR SERVICES		4,490,346	4,513,103	4,510,445	3,403,560	4,328,163	4,428,863
OTHER REVENUES							
51-00-380-3810	INTEREST INCOME	14,252	111,592	75,000	100,799	115,000	100,000
51-00-380-3880	INVESTMENT GAIN (LOSS)	2,635	-	-	15,714	15,714	-
51-00-380-3899	WATER TOWER RENTAL	87,759	84,077	87,946	87,766	87,766	90,584
VERIZON	47,238						
T-MOBILE	43,347						
TOTAL OTHER REVENUES		104,646	195,669	162,946	204,279	218,480	190,584
TOTAL FUND REVENUES		4,594,992	4,708,772	4,673,391	3,607,839	4,546,643	4,619,447
EXPENSES:							
OPERATIONS							
51-03-431-4210	SALARIES FULL-TIME	248,369	252,053	256,334	187,363	277,635	264,473
51-03-431-4215	SALARIES PART-TIME	8,034	8,882	8,892	6,026	7,875	9,880
51-03-431-4217	OVERTIME	17,181	15,144	25,454	12,810	17,300	21,614
51-03-431-4218	BUYBACKS & OTHER BENEFITS	7,094	7,864	8,161	8,168	8,165	9,419
51-03-431-4219	PAGER ALLOWANCE	6,762	6,701	6,745	4,997	6,765	6,745
51-03-431-4220	SOCIAL SECURITY TAX	16,902	17,365	18,946	13,195	17,500	19,352
51-03-431-4225	MEDICARE TAX	3,953	4,061	4,431	3,086	4,150	4,526
51-03-431-4230	HEALTH INSURANCE	59,698	56,957	41,598	34,418	46,590	42,607
51-03-431-4231	RETIREE HEALTH INSURANCE	-	-	-	-	-	-
51-03-431-4235	OTHER INSURANCE	2,788	2,985	2,244	1,679	2,245	2,299
51-03-431-4240	UNEMPLOYMENT	-	-	-	-	-	-
51-03-431-4250	EMPLOYEE ASSISTANCE PROGRAM	35	35	35	-	-	-
51-03-431-4260	IMRF	37,783	35,974	33,458	24,686	34,600	39,947
51-03-431-4262	IMRF PENSION EXPENSE	(2,145)	3,617	-	-	-	-
51-03-431-4270	EMPLOYEE PHYSICALS	-	-	-	-	-	-
51-03-431-4280	GIFT CERTIFICATES	-	-	-	-	-	-
51-03-431-4290	UNIFORM ALLOWANCE	2,065	2,023	1,850	1,295	1,850	1,850
51-03-431-5110	MAINTENANCE-BUILDING	2,682	5,922	16,705	4,221	4,885	11,200
OVERHEAD DOORS	1,500						
HVAC MAINTENANCE	2,500						
BUILDING SECURITY	3,000						
ELECTRICAL MAINTENANCE	2,000						
LANDSCAPE MAINTENANCE	1,000						
MISC REPAIRS	1,000						
EXTINGUISHER REPAIRS/TESTING	200						

THE WATER FUND IS CONTINUED ON THE FOLLOWING PAGE



CITY OF COUNTRYSIDE 2021 ANNUAL BUDGET

WATER FUND CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 FYTD	2020 FYE PROJ	2021 BUDGET
OPERATIONS CONTINUED...							
51-03-431-5120	MAINTENANCE-EQUIPMENT	10,676	14,493	20,000	8,417	10,900	20,000
	PUMP MAINTENANCE	5,000					
	GENERATOR MAINTENANCE	5,000					
	SCADA	5,000					
	MISC EQUIP REPAIRS	5,000					
51-03-431-5130	MAINTENANCE-MOTOR VEHICLES	140	-	2,000	-	-	-
51-03-431-5140	MAINTENANCE-INFRASTRUCTURE	97,763	91,747	157,000	86,104	98,275	136,000
	REPAIR OF MAIN BREAKS	121,000					
	STREET REPAIR - MAIN BREAKS	15,000					
51-03-431-5310	AUDITING	2,270	2,760	2,760	3,068	3,068	2,456
	10% OF AUDIT FEE	2,456					
51-03-431-5320	ENGINEERING	14,198	10,829	7,500	1,078	13,000	7,500
51-03-431-5330	LEGAL	-	3,125	-	-	-	-
51-03-431-5500	CELLULAR/PAGERS	1,682	1,356	1,700	1,115	1,465	1,700
51-03-431-5610	CONFERENCE & TRAVEL	-	-	500	-	-	-
51-03-431-5630	TRAINING & MEETINGS	785	175	1,000	115	115	1,000
51-03-431-5650	SUBSCRIPTIONS	-	-	-	-	-	-
51-03-431-5680	SOFTWARE MAINT/LICENSE	3,991	6,364	5,025	-	1,850	5,598
	SENSUS ANNUAL MAINTENANCE	2,000					
	BS&A ALLOCATION	1,948					
	SSL CERTIFICATE	1,650					
51-03-431-5690	MEMBERSHIPS & LICENSES	541	430	658	-	485	658
	AMERICAN WATER WORKS ASSOC	478					
	SOUTH SUBURBAN	180					
51-03-431-5700	TELEPHONE	1,292	4,803	2,500	4,047	6,700	2,500
51-03-431-5710	POSTAGE	5,335	5,178	5,500	3,570	5,650	5,500
51-03-431-5720	NATURAL GAS	4,449	5,135	4,500	2,385	4,500	5,000
51-03-431-5730	ELECTRICITY	57,463	58,703	60,000	39,211	-	60,000
51-03-431-5740	WATER	-	-	-	-	-	-
51-03-431-5810	LEGAL NOTICES/PUBLICATIONS	1,298	1,277	2,500	1,277	1,277	1,350
51-03-431-5820	RISK MANAGEMENT	31,757	19,953	26,250	-	19,622	25,004
	IRMA PREMIUM (15% OF PREMIUM)	20,504					
	IRMA CLAIM DEDUCTIBLES	4,500					
51-03-431-5840	WATER PURCHASE	2,742,392	2,805,793	2,782,768	1,823,672	2,450,000	2,761,065
51-03-431-5850	WATER DEPOSIT REFUND	-	-	-	-	-	-
51-03-431-5890	CONTRACTUAL/CONSULTING SERV	11,074	35,247	74,400	11,885	15,000	79,798
	ENVIRO LAB	5,750					
	METER TESTING	10,000					
	JULIE LOCATE	2,500					
	LEAK TESTING	12,000					
	TOWER MAINTENANCE	2,500					
	MERGING TECH (IT ALLOCATION)	7,800					
	FIRE AND SAFETY	1,200					
	VALVE MAINTENANCE PROGRAM	17,052					
	HYDRANT MAINT PROGRAM	20,746					
	PAYING AGENT FEES - BONDS	250					
51-03-431-6510	OFFICE SUPPLIES	1,859	2,537	3,000	497	1,000	2,500
51-03-431-6516	CREDIT CARD PROCESSING FEES	11,928	16,448	17,500	12,140	20,811	16,000



CITY OF COUNTRYSIDE 2021 ANNUAL BUDGET

WATER FUND CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 FYTD	2020 FYE PROJ	2021 BUDGET
OPERATIONS CONTINUED...							
51-03-431-6520	OPERATING SUPPLIES	11,445	15,689	20,470	6,937	13,500	19,220
	SODIUM HYPOCHLORITE	7,500					
	PAINT AND MARKING SUPPLIES	2,300					
	CLEANING SUPPLIES	550					
	REPAIR CLAMPS	4,000					
	EMPLOYEE SAFETY ITEMS	1,100					
	HARDWARE SUPPLIES	1,320					
	TESTING SUPPLIES	1,200					
	WATER BILLS/LATE NOTICES	1,250					
51-03-431-6530	FUEL/OIL	2,186	2,300	2,650	1,717	2,000	2,650
51-03-431-8010	OPERATING CAPITAL	22,998	15,914	17,500	4,946	4,946	17,500
	OTHER METER REPLACEMENTS	17,500					
51-03-431-8020	INFRASTRUCTURE IMPROVEMENTS	6,502	-	2,100,000	-	-	2,205,000
	EAST AV MAIN RELOCATION	2,205,000					
TOTAL OPERATING COSTS EXC DEPRECIATION		3,455,225	3,539,839	5,742,534	2,314,125	3,103,725	5,811,911
DEPRECIATION & AMORTIZATION							
51-00-700-7175	LAND IMPROV DEPREC	17,393	17,393	-	-	-	-
51-00-700-7172	BUILDING DEPRECIATION	4,020	4,020	-	-	-	-
51-00-700-7173	BUILDING IMPROV DEPREC	37,385	37,385	-	-	-	-
51-00-700-7174	EQUIPMENT DEPRECIATION	18,590	16,313	-	-	-	-
51-00-700-7176	MOTOR VEHICLE DECRECIATION	3,856	5,783	-	-	-	-
51-00-700-7178	INFRASTRUCTURE DEPREC	443,127	447,017	-	-	-	-
51-00-700-7171	AMORTIZATION EXPENSE	2,125	2,125	-	-	-	-
51-03-431-9561	REFUNDING LOSS AMORTIZATION	9,252	9,252	-	-	-	-
TOTAL DEPRECIATION/AMORTIZATION EXPENSE		535,748	539,288	-	-	-	-
DEBT SERVICE							
51-03-431-9550	PRINCIPAL - BONDS	-	-	300,000	300,000	300,000	310,000
51-03-431-9560	INTEREST-BONDS	77,706	70,425	66,050	66,050	66,050	58,550
TOTAL DEBT SERVICE EXPENSES		77,706	70,425	366,050	366,050	366,050	368,550
OTHER FINANCING SOURCES							
51-03-431-9595	OPERATING TRANSFER OUT	-	842,722	-	-	-	-
TOTAL DEBT SERVICE EXPENSES		-	842,722	-	-	-	-
TOTAL WATER FUND EXPENSES		4,068,679	4,992,274	6,108,584	2,680,175	3,469,775	6,180,461
NET CHANGE IN FUND BALANCE		526,313	(283,502)	(1,435,193)	927,664	1,076,868	(1,561,014)





CITY OF COUNTRYSIDE 2021 ANNUAL BUDGET

SEWER MAINTENANCE FUND

ACCT NUMBER	ACCT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 FYTD	2020 FYE PROJ	2021 BUDGET
REVENUES:							
CHARGES FOR SERVICES							
52-00-360-3610	SEWER CHARGES	25,362	25,652	25,350	24,013	25,290	25,350
52-00-360-3615	LATE PENALTIES	90	110	100	52	66	100
TOTAL CHARGES FOR SERVICES		25,452	25,762	25,450	24,065	25,356	25,450
OTHER REVENUES							
52-00-380-3810	INTEREST INCOME	10	597	500	417	455	500
TOTAL OTHER REVENUES		10	597	500	417	455	500
TOTAL FUND REVENUES		25,462	26,359	25,950	24,482	25,811	25,950
EXPENSES:							
SEWER OPERATIONS							
52-03-431-4210	SALARIES FULL-TIME	11,059	11,659	11,843	8,789	11,522	12,139
52-03-431-4217	OVERTIME	988	-	500	-	-	-
52-03-431-4219	PAGER ALLOWANCE	-	-	-	-	-	-
52-03-431-4220	SOCIAL SECURITY	721	696	734	526	689	753
52-03-431-4225	MEDICARE TAX	168	163	172	123	161	176
52-03-431-4230	HEALTH INSURANCE	2,483	2,399	2,737	1,806	2,409	2,804
52-03-431-4235	OTHER INSURANCE	-	-	-	-	-	-
52-03-431-4260	IMRF	1,657	383	1,338	1,020	1,382	1,608
52-03-431-4262	IMRF PENSION EXPENSE	605	607	-	-	-	-
52-03-431-5120	MAINTENANCE-EQUIPMENT	6,404	410	7,177	-	281	-
52-03-431-5310	AUDITING	1,135	1,380	1,380	1,380	1,380	1,228
5% OF ANNUAL AUDIT FEE	1,228						
52-03-431-5320	ENGINEERING	2,348	-	-	-	-	-
52-03-431-8020	INFRASTRUCTURE IMPROVEMENTS	9,767	27,097	20,000	-	18,630	12,500
MWRD I&I INSPECTIONS	12,500						
TOTAL SEWER OPERATIONS		37,335	44,794	45,881	13,644	36,454	31,208
DEPRECIATION							
52-00-700-7178	INFRASTRUCTURE DEPRECIATION	68,616	68,617	-	-	-	-
TOTAL DEPRECIATION		68,616	68,617	-	-	-	-
TOTAL FUND EXPENSES		105,951	113,411	45,881	13,644	36,454	31,208
NET CHANGE IN FUND BALANCE		(80,489)	(87,052)	(19,931)	10,838	(10,643)	(5,258)



FLAGG CREEK GOLF COURSE DEPARTMENTAL INFORMATION



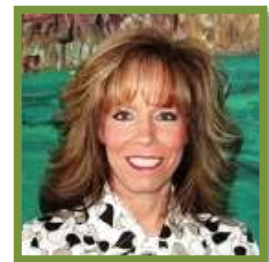
The City of Countryside and the Pleasant Dale Park District own the Flagg Creek Golf Course (FCGC) equally. The City assumed administrative oversight of the golf course in September 2014. FCGC is a premiere 9-hole course with a lighted driving range, a clubhouse available for private parties, full service bar and a food concession stand. Video gaming was added to the clubhouse late in 2017.



The golf course has three full-time employees, 27 permanent part-time employees and many seasonal employees. The day to day operations are 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.

DESCRIPTION	2019	2018
# Paid Rounds Played	30,934	30,634
# Comp'd Rounds	725	817
# Golf Outings	55	54
# Private Parties	19	29
Golf Revenues	881,676	846,485
Other Revenues	205,200	199,658

Michele Stepanek started in 2014 as an Assistant Manager. She has over 30 years of experience in the golf industry. Michele began her career as a caddy at Edgewood Valley Country Club. She worked as the Head Golf Coach at Mother McCauley High School for the majority of her career. Michele oversees the proshop, maintains the weekly schedule, coordinates all golf outings, maintains the website, coordinates marketing and promotions with the General Manager, and oversees leagues.



FLAGG CREEK GOLF COURSE DEPARTMENTAL INFORMATION CONTINUED...

MAJOR ACCOMPLISHMENTS

Strategic Goal #1 - High Quality Community Service Delivery

- Flagg Creek completed its third full year of having the concession operations in-house. This has been a benefit to the golf course by having consistent and acceptable hours of operation. Outperformed budgeted net margin from concessions by over \$20K or 56.4%.

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

- Wirelessly connected golf course to City's network via a "fiber over the air" connection. Golf management staff can now remotely access the City's ERP system thus streamlining vendor payment, payroll, and financial reporting processes.
- Hired consulting firm to build a direct import file from the golf course timeclock software that interfaces with the City's new ERP electronic timesheet and integrated payroll systems. This eliminates paper timesheets/time clock reports and reduces payroll-processing time by 50%.
- The golf course has a significant amount of seasonal employees (in fact, total seasonal employees exceed the City's total full time headcount). Personnel Authorization Forms are required for seasonal rehires which historically created a heavy paperwork burden. Within the buildout of the City's ERP system, we created electronic and paperless workflow reducing staff time by 50%.

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

- City management has effectively balanced annual capital investment with profit sharing distributions to stakeholder governments. Historical allocations are reflected in the chart below.

PERFORMANCE INDICATORS	FY 18	FY 19	PROJ FY 20	BUDG FY21
CAPITAL OUTLAYS	-	23,302	79,030	57,925
PROFIT SHARING DISTRIBUTIONS	144,432	89,048	-	75,000

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

- Renegotiated multiyear licensing agreement with local Golf Pro to promote more equitable revenue sharing for Course. The Golf Pro provides instruction to junior golfers at the course and promotes junior leagues and events at the course at no cost.

PERFORMANCE INDICATORS	FY 16	FY 17	FY 18	FY 19	FY 20
GOLF PRO LICENSING PAYEMENTS	7,500	16,000	17,450	17,000	17,450

- Continued reduction in personnel/overtime costs in the maintenance department through operational efficiency measures – more effectively delivered this program in FY 18 and 19.

PERFORMANCE INDICATORS	FY 17	FY 18	FY 19	PROJ FY 20	BUDG FY 21
SALARIES - FULL TIME	92,728	87,856	71,098	69,524	73,643
SALARIES - SEASONAL	49,059	42,958	60,800	61,307	62,663
OVERTIME	7,030	1,905	77	605	-
TOTAL SALARIES/OVERTIME	148,817	132,719	131,975	131,436	136,306

FLAGG CREEK GOLF COURSE FUND DEPARTMENTAL INFORMATION CONTINUED...

INITIATIVES/GOALS FOR FISCAL 2021

Strategic Goal #1 - High Quality Community Service Delivery

- Despite obtaining a vast majority of high quality course ratings (92.3% positivity ratings), City management will continue to monitor social media posts, GolfNow daily course ratings, and survey results to uncover any potential opportunities for further improvement.

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

- Continue increasing internal controls and procedures including increased frequency of physical inventories related to the pro shop and bar operations – update policies and procedures.
- 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 monitoring personnel costs relative to course revenue volume. Make adjustments and reduce hours as appropriate. City Finance staff is committed to working with golf course management to achieve operational efficiencies.
- Maintain balance in capital investments and profit sharing distributions to member governments.





CITY OF COUNTRYSIDE 2021 ANNUAL BUDGET

FLAGG CREEK GOLF COURSE FUND

ACCT NUMBER	ACCT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 FYTD	2020 FYE PROJ	2021 BUDGET
REVENUES:							
CHARGES FOR SERVICES							
53-00-360-3001	RESIDENT WEEKEND	16,814	20,142	19,700	18,604	18,859	20,150
53-00-360-3005	NONRESIDENT WEEKEND	177,153	143,070	145,000	128,124	130,662	144,067
53-00-360-3010	RESIDENT WEEKDAYS	34,998	22,071	23,500	19,520	20,622	22,000
53-00-360-3015	NONRESIDENT WEEKDAYS	168,947	172,596	162,000	141,328	144,663	171,596
53-00-360-3020	RESIDENT JR/SR WEEKDAY	11,779	8,309	8,800	22,246	22,340	22,500
53-00-360-3025	NONRESIDENT JR/SR WEEKDAY	80,597	77,622	81,250	69,632	69,632	73,254
53-00-360-3030	DISCOUNT GREEN FEE PROGRAMS	5,831	1,716	3,450	-	-	-
53-00-360-3031	GOLFNOW BOOKINGS	-	37,081	48,000	52,466	53,939	55,000
53-00-360-3032	GOLFNOW REVENUE SHARE	-	3,917	6,500	3,350	3,570	4,000
53-00-360-3100	PRIVATE LESSON WAYNE	5,620	2,374	2,000	-	-	-
53-00-360-3105	PRIVATE LESSON KEN	-	1,790	1,750	580	580	580
53-00-360-3110	PRIVATE LESSON GROUP - WAYNE	330	1,015	1,000	-	-	-
53-00-360-3115	PRIVATE LESSON GROUP - KEN	115	300	-	790	790	750
53-00-360-3120	PRIVATE LESSON GROUP - STAFF	1,015	-	-	-	-	-
53-00-360-3150	GOLF COURSE RIDING CART	109,555	108,339	108,000	106,547	107,151	128,402
53-00-360-3155	GOLF COURSE PULL CART	10,737	9,132	9,000	11,331	11,826	12,500
53-00-360-3200	GOLF COURSE CLUB RENTAL	-	-	-	-	-	-
53-00-360-3210	GIFT CERTIFICATE/DISCOUNT CARD	-	-	-	-	-	-
53-00-360-3250	GOLF COURSE LEAGUE REVENUE	80,400	88,154	80,000	10,155	48,716	93,514
53-00-360-3300	VIDEO GAMING REVENUE	12,104	17,801	16,500	13,782	14,285	15,000
53-00-360-3305	HOLE IN ONE REVENUE SHARE	20,955	20,375	22,000	17,275	17,509	17,500
53-00-360-3500	MISC - RAFFLE TICKETS	-	-	-	-	-	-
53-00-360-3505	MISC - RESIDENT ID CARD	1,213	679	-	10	10	-
53-00-360-3510	MISC - HANDICAPS	136	84	100	80	80	125
53-00-360-3600	MISC - SPONSORSHIPS	500	250	250	868	868	500
53-00-360-3610	MISC - PRO RENTAL PMTS	17,450	17,000	17,000	16,430	16,430	17,450
53-00-360-3810	INTEREST INCOME	348	5,165	4,000	2,223	5,297	3,000
53-00-360-3850	OUTINGS/MISC. REVENUE	1,666	9,545	7,850	4,503	4,428	5,750
TOTAL CHARGES FOR SERVICES		758,263	768,527	767,650	639,844	692,257	807,638
PRACTICE RANGE							
53-00-370-3300	BUCKET - SMALL	7,227	8,560	8,400	7,555	7,815	8,650
53-00-370-3305	BUCKET - REGULAR	14,013	30,786	30,500	16,121	16,660	18,250
53-00-370-3331	BUCKET - JUMBO	84,010	72,408	74,500	78,132	81,252	91,350
53-00-370-3315	RENTAL CLUB PRACTICE	1,320	1,770	1,700	1,820	1,840	2,000
53-00-370-3350	PRACTICE RANGE FEE REVENUE	25,302	32,213	31,500	36,370	37,731	40,000
TOTAL PRACTICE RANGE REVENUE		131,872	145,737	146,600	139,998	145,298	160,250
PRO SHOP							
53-00-382-3400	PRO SHOP - SLEEVE BALLS	9,540	9,920	9,500	10,424	10,889	11,500
53-00-382-3402	PRO SHOP - ACCESSORIES	4,367	3,441	3,250	2,044	2,071	2,350
53-00-382-3404	PRO SHOP - GLOVES	5,755	7,117	6,750	7,314	7,458	8,250
53-00-382-3406	PRO SHOP - CLOTHING	1,470	1,683	1,600	716	732	1,000
53-00-382-3408	PRO SHOP - HATS/CAPS	2,885	1,692	1,700	1,826	1,875	2,000
53-00-382-3410	PRO SHOP - SHOES	1,091	726	200	43	43	-
53-00-382-3412	PRO SHOP - SPECIAL ORDER	1,200	312	750	-	-	-
TOTAL PRO SHOP REVENUE		26,308	24,891	23,750	22,367	23,067	25,100



CITY OF COUNTRYSIDE 2021 ANNUAL BUDGET

FLAGG CREEK GOLF COURSE FUND CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 FYTD	2020 FYE PROJ	2021 BUDGET
CONCESSIONS							
53-00-390-3450	BEVERAGE CART - SODA	176	500	1,000	471	471	500
53-00-390-3455	BEVERAGE CART - FOOD	-	6	-	-	-	-
53-00-390-3460	BEVERAGE CART - BEER	310	17,342	17,000	16,486	16,496	17,000
53-00-390-3465	BEVERAGE CART - LIQUOR	195	3,261	3,200	2,890	2,890	3,000
53-00-390-3470	COFFEE/SODA/WATER	18,114	21,865	21,500	19,969	20,372	21,500
53-00-390-3475	FOOD	22,408	28,502	30,000	25,921	26,746	27,500
53-00-390-3480	BEER	80,482	78,636	80,000	77,184	80,098	85,000
53-00-390-3485	LIQUOR	43,587	42,650	43,500	39,335	40,889	43,500
53-00-390-3490	OUTING FOOD	1,268	-	-	-	-	-
53-00-390-3494	PRIVATE PARTIES	8,134	7,105	8,000	4,372	4,447	8,000
TOTAL CONCESSIONS		174,674	199,867	204,200	186,628	192,408	206,000
TOTAL FUND REVENUES		1,091,117	1,139,022	1,142,200	988,837	1,053,031	1,198,988
EXPENSES:							
GOLF COURSE							
53-01-481-4210	SALARIES FULL TIME	152,549	152,138	156,962	119,113	156,603	163,955
53-01-481-4215	SALARIES PART TIME	7,124	6,210	11,398	-	-	-
53-01-481-4216	SALARIES PART TIME-SEASONAL	114,379	152,573	141,000	145,726	151,363	177,739
53-01-481-4217	OVERTIME	-	-	-	-	-	-
53-01-481-4220	SOCIAL SECURITY TAX	16,754	18,821	19,180	16,063	18,613	21,185
53-01-481-4225	MEDICARE TAX	3,918	4,402	4,486	3,757	4,353	4,955
53-01-481-4230	HEALTH INSURANCE	24,241	42,633	43,792	32,387	43,217	44,584
53-01-481-1004	OPEB EXPENSE	-	(352)	-	-	-	-
53-01-481-4235	OTHER INSURANCE	1,802	1,942	2,099	1,556	2,083	2,207
53-01-481-4240	UNEMPLOYMENT	-	-	-	-	-	-
53-01-481-4250	EMPLOYEE ASSISTANCE PROGRAM	53	53	53	-	-	53
53-01-481-4260	IMRF	21,102	19,455	17,737	13,745	18,712	21,724
53-01-481-4262	IMRF	(11,300)	(5,952)	-	-	-	-
53-01-481-4270	EMPLOYEE PHYSICALS	6,094	4,851	5,000	1,898	2,954	5,000
53-01-481-4280	SERVICE AWARDS	-	-	-	-	-	-
53-01-481-5110	MAINTENANCE BLDG-GOLF COURSE	4,076	2,738	5,000	3,935	10,068	5,000
	CARPET CLEANING	1,000					
	MISC REPAIRS	4,000					
53-01-481-5120	MAINTENANCE EQUIP-GOLF COURSE	18,794	793	4,500	1,079	1,513	3,000
	CART REPAIRS	2,000					
	SIGN MAINTENANCE	500					
	COPIER MAINTENANCE	500					
53-01-481-5140	MAINT INFRA- GOLF COURSE	-	29	-	-	-	-
53-01-481-5310	AUDITING/BOOKKEEPING	6,120	6,240	6,430	6,430	6,430	6,620
53-01-481-5320	ENGINEERING	-	-	-	-	-	-
53-01-481-5330	LEGAL	-	1,850	1,500	-	-	500
53-01-481-5500	CELL PHONE EXPENSE	1,053	1,045	1,150	790	1,086	1,050
53-01-481-5610	CONFERENCES & TRAVEL	843	2,257	3,300	749	833	2,700
	ANNUAL TOURNAMENT	1,800					
	LOCAL MILEAGE REIMBURSEMENT	900					
53-01-481-5630	TRAINING & MEETINGS	273	327	350	14	28	350
53-01-481-5650	SUBSCRIPTIONS	280	-	300	160	160	300
THE GOLF COURSE DEPARTMENT IS CONTINUED ON THE FOLLOWING PAGE							



CITY OF COUNTRYSIDE 2021 ANNUAL BUDGET

FLAGG CREEK GOLF COURSE FUND CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 FYTD	2020 FYE PROJ	2021 BUDGET
GOLF COURSE CONTINUED...							
53-01-481-5680	SOFTWARE MAINTENANCE/LICENSE	4,697	997	1,000	-	1,033	1,065
	FORE RESERVATIONS/WEB/ANNUAL	-					
	BS&A ALLOCATION	1,065					
53-01-481-5690	MEMBERSHIPS & LICENSES	3,460	2,091	2,150	1,126	1,126	2,150
	SAMS CLUB ANNUAL	100					
	PGA ANNUAL DUES	800					
	BUSINESS LICENSE/VGM LICENSES	1,250					
53-01-481-5700	TELEPHONE	5,729	7,383	3,750	5,561	8,311	-
	COMCAST-INTERNET/BE/AT&T (1/2 YR)						
53-01-481-5710	POSTAGE	249	222	300	30	30	300
53-01-481-5720	NATURAL GAS- GOLF COURSE	3,415	4,315	4,150	2,573	4,393	4,600
53-01-481-5730	ELECTRICITY- GOLF COURSE	20,228	22,381	23,500	14,961	17,669	21,000
53-01-481-5740	WATER- GOLF COURSE	4,453	5,253	5,300	3,063	3,251	4,500
53-01-481-5810	LEGAL NOTICES	-	-	-	-	-	-
53-01-481-5820	RISK MGMT/INSURANCE	16,610	19,552	19,000	16,495	16,495	18,170
	IRMA (10% OF PREMIUM)	13,670					
	CLAIMS DEDUCTIBLE ALLOCATION	4,500					
53-01-481-5890	CONTRACTUAL/CONSULTING	47,171	48,806	46,540	36,221	44,551	46,540
	PEST CONTROL	1,000					
	PORTABLE RESTROOMS	2,500					
	FIRE/BURGLAR ALARM	2,700					
	REFUSE 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	2,200					
	IT SUPPORT	1,000					
	HOLE IN ONE SHARE/EQUIP FEES	13,240					
	MISC/ENTERTAINMENT CONTRACTS	5,000					
53-01-481-6510	OFFICE SUPPLIES	2,034	2,560	2,000	1,559	1,945	2,500
53-01-481-6515	BANK FEES	679	1,534	2,500	(1,366)	1,448	1,500
53-01-481-6516	CREDIT CARD FEES	16,467	17,066	17,250	19,055	20,377	19,000
53-01-481-6517	GIFT CARD DISCOUNT	6,120	5,265	5,500	4,395	4,605	5,500
53-01-481-6520	OPERATING SUPPLIES/SERVICES	21,884	27,049	27,900	23,682	24,109	27,900
	JANITORIAL/MAINT SUPPLIES/TOOLS	10,500					
	FURNITURE/FIXTURES/SIGNS	3,900					
	HARDWARE REPLACEMENTS	2,500					
	UNIFORMS/SAFETY EQUIPMENT	2,500					
	EMPLOYEE PARTY/OTHER MISC	2,000					
	LADIES LEAGUE LUNCHEON/LESSONS	6,500					
53-01-481-6530	FUEL	-	-	-	-	-	-
53-01-481-7000	DEPRECIATION	118,756	114,046	-	-	-	-
53-01-481-8010	OPERATING CAPITAL-GOLF COURSE	201	23,302	8,500	-	-	34,000
	GOLFPRO STRUCTURE IMPROVEMENTS	15,000					
	NEW BEVERAGE/RANGE CARTS	19,000					

THE GOLF COURSE DEPARTMENT IS CONTINUED ON THE FOLLOWING PAGE



CITY OF COUNTRYSIDE 2021 ANNUAL BUDGET

FLAGG CREEK GOLF COURSE FUND CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 FYTD	2020 FYE PROJ	2021 BUDGET
GOLF COURSE CONTINUED...							
53-01-481-8020	INFRASTRUCTURE IMPVMNTS - GC	-	-	15,000	79,030	79,030	-
53-01-481-9055	CONTRACTUAL PROFIT SHARING DIS	144,433	89,048	75,000	-	-	75,000
53-01-481-9060	DONATIONS (BOARD APPROVED)	6,412	8,057	6,500	4,623	5,023	6,500
TOTAL GOLF COURSE		795,189	815,018	694,117	562,465	655,451	731,147
PRACTICE RANGE							
53-01-482-6520	OPERATING SUPPLIES - RANGE	5,771	7,223	2,000	165	165	2,000
	RANGE SUPPLIES/MATS 2,000						
53-01-482-8010	OPERATING CAPITAL - RANGE	-	-	7,000	-	-	-
TOTAL PRACTICE RANGE		5,771	7,223	9,000	165	165	2,000
PRO SHOP							
53-01-483-5840	PURCHASES - SLEEVE BALLS	5,100	5,282	5,000	4,980	5,300	6,250
53-01-483-5845	PURCHASES - ACCESSORIES	1,828	1,667	1,350	580	582	1,000
53-01-483-5850	PURCHASES - GLOVES	3,301	4,779	4,000	3,865	3,945	5,000
53-01-483-5855	PURCHASES - CLOTHING	680	1,319	1,000	381	390	1,000
53-01-483-5860	PURCHASES - HATS/CAPS	1,500	1,050	1,000	1,017	1,050	1,250
53-01-483-5865	PURCHASES - SHOES	955	933	250	58	58	-
53-01-483-5870	PURCHASES - SPECIAL ORDER	155	-	-	-	-	-
TOTAL PRO SHOP		13,519	15,030	12,600	10,881	11,324	14,500
CONCESSIONS							
53-01-484-4216	SALARIES PART TIME-SEASONAL	52,210	63,264	61,350	56,375	57,493	67,117
53-01-484-4217	OVERTIME	405	818	810	513	513	866
53-01-484-4219	GRATUITY	-	339	-	(354)	-	-
53-01-484-4220	SOCIAL SECURITY TAX	3,953	4,815	3,854	4,260	4,351	4,215
53-01-484-4225	MEDICARE TAX	925	1,126	901	996	1,018	986
53-01-484-4230	HEALTH INSURANCE	-	24	-	16	17	-
53-01-484-4260	IMRF	21	19	-	4	4	-
53-01-484-5120	MAINTENANCE EQUIP-CONCESS	1,794	6,268	2,000	1,708	2,028	2,000
	CONTINGENCIES/REPAIRS 2,000						
53-01-484-5840	INV PURCHASE-CONCESSIONS	69,923	76,985	80,000	66,932	72,401	77,000
53-01-484-6520	OPER SUPPLIES-CONCESSIONS	9,304	6,018	7,000	6,390	6,427	7,000
53-01-484-8010	OPERATING CAP- CONCESSIONS	173	204	10,500	4,204	4,204	10,500
	ICE MACHINE 3,500						
	BAR COOLER 7,000						
TOTAL CONCESSIONS		138,708	159,880	166,415	141,044	148,456	169,684
MAINTENANCE							
53-01-485-4210	SALARIES FULL TIME	87,856	71,098	71,797	52,959	69,524	73,643
53-01-485-4215	SALARIES PART TIME	-	-	-	-	-	-
53-01-485-4216	SALARIES PART TIME-SEASONAL	42,958	62,080	58,200	60,339	61,307	62,663
53-01-485-4217	OVERTIME	1,905	77	360	605	605	-
53-01-485-4220	SOCIAL SECURITY TAX	8,269	8,122	8,082	7,005	8,071	8,451
53-01-485-4225	MEDICARE TAX	1,934	1,899	1,890	1,638	1,888	1,976
53-01-485-4230	HEALTH INSURANCE	6,958	6,307	6,472	4,771	6,366	6,548
53-01-485-4235	OTHER INSURANCE	1,802	1,534	1,659	778	1,041	981
53-01-485-4260	IMRF	12,460	10,946	9,828	7,418	9,613	12,324
THE MAINTENANCE DEPARTMENT IS CONTINUED ON THE FOLLOWING PAGE							



CITY OF COUNTRYSIDE 2021 ANNUAL BUDGET

FLAGG CREEK GOLF COURSE FUND CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 FYTD	2020 FYE PROJ	2021 BUDGET
MAINTENANCE CONTINUED...							
53-01-485-5110	MAINTENANCE - BUILDING	3,393	4,376	3,000	-	-	3,000
	REPAIRS/REPLACEMENTS	3,000					
53-01-485-5120	MAINTENANCE - EQUIPMENT	21,055	19,712	21,725	21,922	29,530	22,000
53-01-485-5130	MAINTENANCE - VEHICLES	-	94	-	422	422	1,000
53-01-485-5140	MAINTENANCE INFRASTRUCTURE	60,725	55,829	61,000	45,358	49,182	63,000
	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	18,000					
	FERTILIZER	16,000					
	TEE/GREEN SUPPLIES	3,000					
	CONTINGENCY	2,000					
53-01-485-5610	CONFERENCE AND TRAVEL	783	410	500	85	85	500
	MEETINGS/SEMINARS (LOCAL)	500					
53-01-485-5680	SOFTWARE MAINT/LICENSES	-	1,860	1,865	1,860	1,860	1,916
	TORO ANNUAL MAINT AGREEMENT	1,916					
53-01-485-5690	MEMBERSHIPS/LICENSES	815	955	730	600	600	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	-	450	-	-	-	-
53-01-485-6520	OPERATING SUPPLIES	3,017	5,386	3,000	2,197	2,993	3,000
	COURSE SUPPLIES/SAFETY EQIP	3,000					
53-01-485-6530	FUEL/OIL	5,539	6,501	6,000	2,643	2,831	6,500
53-01-485-8010	OPERATING CAPITAL	-	(3)	8,000	-	7,500	13,425
	GREEN MOWER	9,425					
	MOWER DECK REPLACEMENT	4,000					
TOTAL MAINTENANCE		95,327	95,570	105,820	75,087	95,002	281,657
TOTAL FUND EXPENSES		1,048,514	1,092,721	987,952	789,642	910,399	1,198,988
NET CHANGE IN FUND BALANCE		42,603	46,301	154,248	199,195	142,632	-







CITY OF COUNTRYSIDE 2021 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST

ACCT NUMBER	ACCT DESCRIPTION	2020 FYE PROJ	2021 BUDGET	2022 PROJ	2023 PROJ	2024 PROJ	2025 PROJ
PROPERTY TAXES							
01-00-330-3301	ROAD & BRIDGE TAX	57,303	60,000	60,000	60,000	60,000	60,000
01-00-330-3303	DEBT SERVICE	-	-	-	-	-	-
TOTAL PROPERTY TAXES		57,303	60,000	60,000	60,000	60,000	60,000
SALES TAXES							
01-00-330-3440	STATE SALES TAX (1)	6,959,449	7,174,760	7,425,877	7,589,246	7,756,209	7,919,090
01-00-330-3311	STATE HOME RULE SALES TAX (2)	2,342,734	2,397,571	2,481,486	2,536,079	2,591,872	2,646,302
TOTAL SALES TAXES		9,302,183	9,572,331	9,907,363	10,125,325	10,348,082	10,565,391
OTHER LOCAL TAXES							
01-00-310-3110	REAL ESTATE TRANSFER TAX	4,675	6,000	6,000	6,000	6,000	6,000
01-00-310-3130	ELECTRIC USE TAX	378,676	400,000	400,000	400,000	400,000	400,000
01-00-310-3140	VEHICLE FUEL TAX (3)	398,654	435,000	450,225	460,130	470,253	480,128
01-00-310-3150	EATING AND DRINKING EST TAX (4)	574,131	605,000	626,175	639,951	654,030	667,764
01-00-310-3182	FRANCHISE TAX	99,612	107,000	107,000	107,000	107,000	107,000
01-00-310-3183	SELF-STORAGE TAX	113,431	90,000	125,000	125,000	125,000	125,000
01-00-310-3185	RENTAL TAX	38,956	42,000	40,000	40,000	40,000	40,000
TOTAL OTHER LOCAL TAXES		1,608,135	1,685,000	1,754,400	1,778,081	1,802,283	1,825,893
LICENSES & PERMITS							
01-00-320-3210	BUSINESS LICENSES	82,580	85,000	83,000	83,000	83,000	85,000
01-00-320-3212	CONTRACTOR LICENSES	8,500	8,500	8,500	8,500	8,500	8,500
01-00-320-3215	LIQUOR LICENSES	70,025	72,000	70,000	70,000	70,000	70,000
01-00-320-3217	VIDEO GAMING LICENSES	72,100	69,300	69,300	69,300	69,300	69,300
01-00-320-3250	BUILDING PERMITS	134,148	140,000	135,000	135,000	135,000	135,000
01-00-320-3252	BUILDING PERMIT ADMIN. FEES	632	5,500	5,500	5,500	5,500	5,500
01-00-380-3830	FEE IN LIEU OF SALES TAX (5)	71,547	75,504	76,674	78,131	79,772	81,447
LA FITNESS	25,000						
MAGIC NAILS - CSPLAZA	12,990						
PHOENIX SALONS	13,225						
GRIND FITNESS	-						
SALVADOR SALON	1,336						
INLAND - MAGIC NAILS	4,537						
INLAND - ATI PHYS THERAPY	11,666						
H&R BLOCK	6,750						
TOTAL LICENSES & PERMITS		439,532	455,804	447,974	449,431	451,072	454,747
INTERGOVERNMENTAL REVENUES							
01-00-330-3320	STATE INCOME TAX (6)	579,824	615,000	624,533	636,399	649,763	663,408
01-00-330-3325	STATE GAMING TAX (7)	270,982	305,000	309,728	315,612	322,240	329,007
01-00-330-3451	STATE LOCAL USE TAX	210,698	209,273	212,516	216,554	221,102	225,745
01-00-330-3340	STATE REPLACEMENT TAX	6,076	4,750	4,500	4,500	4,500	4,500
01-00-330-3345	STATE CANNIBIS EXCISE TAX	1,458	-	-	-	-	-
01-00-330-3350	STATE AUTO RENTAL TAX	39,010	41,500	4,500	4,500	4,500	4,500
01-00-330-3360	MUN TELECOMMUNICATIONS TAX	28,236	32,500	30,000	30,000	30,000	30,000
01-00-380-3853	GRANT REVENUE	27,232	25,140	27,500	27,500	27,500	27,500
TOBACCO ENFORCEMENT	2,640						
IDOT TRAFFIC SAFETY	22,500						
TOTAL INTERGOVERNMENTAL REVENUES		1,163,516	1,233,163	1,213,276	1,235,065	1,259,605	1,284,660



CITY OF COUNTRYSIDE 2021 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2020 FYE PROJ	2021 BUDGET	2022 PROJ	2023 PROJ	2024 PROJ	2025 PROJ
CITY-CHARGES FOR SERVICES							
01-00-341-3410	PROP MAINT INSPECTION FEE	51,057	45,000	45,000	45,000	45,000	45,000
01-00-341-3411	ELEVATOR INSPECTION SERVICES	-	-	-	-	-	-
01-00-341-3412	PLANNING & ZONING APPLICATION	10,430	10,500	10,000	10,000	10,000	10,000
01-00-341-3415	ENGINEERING SERVICES	9,345	15,000	9,000	9,000	9,000	9,000
01-00-341-3416	INSPECTION/REVIEW SERVICES	26,091	35,000	30,000	30,000	30,000	30,000
01-00-341-3417	CRIMINAL BACKGROUND CHECKS	750	500	500	500	500	500
01-00-341-3420	POLICE SPECIAL SERVICES	13,911	16,000	14,000	14,000	14,000	14,000
TOTAL CITY-CHARGES FOR SERVICES		111,584	122,000	108,500	108,500	108,500	108,500
RECREATION-CHARGES FOR SERVICES							
01-00-347-3471	FLAGG CREEK OPERATIONS	44,524	21,943	-	75,000	50,000	75,000
TOTAL RECREATION-CHARGES FOR SERVICES		44,524	21,943	-	75,000	50,000	75,000
FINES AND FORFEITURES							
01-00-351-3511	COURT FINES	19,384	18,500	18,787	19,144	19,546	19,956
01-00-351-3513	LOCAL ORDINANCE FINES	67,256	70,000	68,000	68,000	68,000	68,000
01-00-351-3514	POLICE DUPLICATING SERVICES	5,856	3,000	3,000	3,000	3,000	3,000
01-00-351-3515	POLICE-IMPOUND FEES	21,500	20,000	20,000	20,000	20,000	20,000
TOTAL FINES AND FORFEITURES		113,996	111,500	109,787	110,144	110,546	110,956
INVESTMENT INCOME							
01-00-380-3810	INTEREST INCOME (8)	580,789	487,295	487,295	487,295	487,295	487,295
01-00-380-3880	INVESTMENT GAIN/(LOSS) (9)	54,979	-	310,000	310,000	310,000	310,000
TOTAL NET INVESTMENT INCOME		635,768	487,295	797,295	797,295	797,295	797,295
OTHER REVENUES							
01-00-380-3840	NON RESIDENT FINGERPRINT FEE	3,355	3,000	3,000	3,000	3,000	3,000
01-00-380-3845	IPBC TERMINAL RESERVE	121,055	-	-	-	-	-
01-00-380-3846	IRMA EXCESS RESERVES	-	-	-	-	-	-
01-00-380-3850	MISCELLANEOUS REVENUE	249,695	15,502	15,000	15,000	15,000	15,000
01-00-380-3856	DUI AGENCY	479	2,500	500	500	500	500
01-00-380-3858	TOWER RENTAL (10)	36,288	70,428	72,541	74,717	76,959	79,267
01-00-380-3859	ADVERTISING	2,077	2,000	2,000	2,000	2,000	2,000
01-00-380-3860	VEST DONATION	-	-	-	-	-	-
TOTAL OTHER REVENUES		412,949	93,430	93,041	95,217	97,459	99,767
OTHER FINANCING SOURCES							
01-00-380-3820	SALE OF FIXED ASSETS	54,883	-	-	-	-	-
01-00-395-3990	BOND PROCEEDS	-	-	-	-	-	-
01-00-395-3999	OPERATING TRANSFER IN (11)	180,000	200,000	185,000	185,000	185,000	185,000
TOTAL OTHER FINANCING SOURCES		234,883	200,000	185,000	185,000	185,000	185,000
TOTAL GENERAL FUND REVENUES		13,889,490	13,842,466	14,491,636	14,834,057	15,084,840	15,382,210
TOTAL GF REVENUES & OTHER FINANCING SOURCES		14,124,373	14,042,466	14,676,636	15,019,057	15,269,840	15,567,210



CITY OF COUNTRYSIDE 2021 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2020 FYE PROJ	2021 BUDGET	2022 PROJ	2023 PROJ	2024 PROJ	2025 PROJ
LEGISLATION AND ADMINISTRATION							
01-01-411-4215	SALARIES PART-TIME	53,800	53,800	53,800	53,800	53,800	53,800
01-01-411-4220	SOCIAL SECURITY TAX	2,728	3,336	3,336	3,336	3,336	3,336
01-01-411-4225	MEDICARE TAX	638	780	780	780	780	780
01-01-411-4230	HEALTH INSURANCE	55,477	74,770	76,639	78,555	80,519	82,532
01-01-411-4235	OTHER INSURANCE	2,633	3,195	3,275	3,357	3,441	3,527
01-01-411-4260	IMRF	5,569	6,175	6,258	6,343	6,428	6,515
01-01-411-5500	CELLULAR/PAGERS	-	-	-	-	-	-
01-01-411-5610	CONFERENCE & TRAVEL	50	1,000	1,000	1,000	1,000	1,000
	ILLINOIS MUNICIPAL LEAGUE	1,000					
01-01-411-5630	TRAINING & MEETINGS	358	500	500	500	500	500
01-01-411-5650	SUBSCRIPTIONS	49	260	265	271	276	281
	DESPLAINES VALLEY NEWS	50					
	GOVERNING	30					
	CRAINS CHICAGO	180					
01-01-411-5690	MEMBERSHIPS & LICENSES	11,938	10,425	10,634	10,846	11,063	11,284
	WEST CENTRAL MUNIC COUNCIL	9,500					
	ILLINOIS MUNICIPAL LEAGUE	575					
	NATL ASSOCIATION OF CITIES	200					
	METRO MAYORS CAUCUS DUES	150					
01-01-411-6510	OFFICE SUPPLIES	350	400	-	-	-	-
01-01-411-6520	OPERATING SUPPLIES	-	-	-	-	-	-
01-01-411-9020	CHRISTMAS PARTY	-	-	-	-	-	-
01-01-411-9030	LIBRARY REIMBURSEMENT	11,264	12,000	12,000	12,000	12,000	12,000
01-01-411-9035	POOL REIMBURSEMENT	1,739	2,750	2,750	2,750	2,750	2,750
01-01-411-9040	SENIOR CITIZENS	1,061	1,800	2,000	2,000	2,000	2,000
	SENIOR TAXI 50/50 PROGRAM	250					
	MISC SENIOR PROGRAMS	1,300					
01-01-411-9050	NEWSLETTERS	17,012	17,325	17,672	18,025	18,385	18,753
	4 MAILINGS	16,500					
01-01-411-9060	DONATIONS	2,500	4,500	4,500	4,500	4,500	4,500
01-01-411-9099	OTHER COMMUNITY RELATIONS	14,768	6,000	7,500	7,500	7,500	7,500
	SERVICE AWARDS	3,500					
	OTHER GIFTS/EVENT SUPPLIES	2,000					
	OTHER OFFICE/OPERATING SUPPLIES	500					
TOTAL LEGISLATIVE & ADMINISTRATION		181,934	199,016	202,909	205,562	208,279	211,059



CITY OF COUNTRYSIDE 2021 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2020 FYE PROJ	2021 BUDGET	2022 PROJ	2023 PROJ	2024 PROJ	2025 PROJ
CITY CLERK							
01-01-412-4210	SALARIES FULL-TIME (12)	144,550	151,969	156,908	162,008	167,273	172,709
01-01-412-4215	SALARIES PART-TIME	10,562	12,560	12,240	12,240	12,240	12,240
01-01-412-4217	OVERTIME	392	321	307	307	307	307
01-01-412-4218	BUYBACKS & OTHER BENEFITS (12)	-	1,495	1,544	1,594	1,646	1,699
01-01-412-4220	SOCIAL SECURITY TAX	9,261	10,313	10,622	10,941	11,269	11,607
01-01-412-4225	MEDICARE TAX	2,166	2,412	2,484	2,559	2,636	2,715
01-01-412-4230	HEALTH INSURANCE (13)	30,009	31,408	32,193	32,998	33,823	34,669
01-01-412-4235	OTHER INSURANCE (13)	1,858	3,532	3,620	3,711	3,804	3,899
01-01-412-4250	EMPLOYEE ASSISTANCE PROGRAM	-	52	52	53	54	55
01-01-412-4260	IMRF (12)	18,387	21,490	22,135	22,799	23,483	24,187
01-01-412-5120	MAINTENANCE-EQUIPMENT	-	500	510	520	531	541
	COPIER SERVICE 500						
01-01-412-5350	BUSINESS FEE REFUND	-	-	-	-	-	-
01-01-412-5610	CONFERENCE & TRAVEL	480	4,305	4,300	4,300	4,300	4,300
	MCI ACADEMY - SPRINGFIELD 1,200						
	IIMC CONFERENCE - OMAHA NE 2,300						
	CIMC TRAINING 805						
01-01-412-5630	TRAINING & MEETINGS	282	700	700	700	700	700
	FOR DEPT EMPLOYEES 700						
01-01-412-5650	SUBSCRIPTIONS	113	120	120	100	100	100
01-01-412-5670	TUITION REIMBURSEMENT	-	-	-	-	-	-
01-01-412-5690	MEMBERSHIPS & LICENSES	442	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	7,697	9,500	9,500	9,500	9,500	9,500
	CODE SUPPLEMENTS 2,500						
	LEGAL ADS OR NOTICES 7,000						
01-01-412-5850	LICENSE APPLICATION FEE	-	-	-	-	-	-
01-01-412-5890	CONTRACTUAL/CONSULTING SERV	18,686	15,450	18,500	18,870	19,247	19,632
	TRANSCRIPTIONIST 13,150						
	POSTAGE LEASE 2,300						
01-01-412-6510	OFFICE SUPPLIES	3,403	7,200	7,200	7,200	7,200	7,200
	CLERK'S DEPARTMENT 3,500						
	ALL DEPARTMENTS SHARED 3,700						

THE CITY CLERK'S DEPARTMENT IS CONTINUED ON FOLLOWING PAGE



CITY OF COUNTRYSIDE 2021 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2020 FYE PROJ	2021 BUDGET	2022 PROJ	2023 PROJ	2024 PROJ	2025 PROJ
CITY CLERK CONTINUED...							
01-01-412-6520	OPERATING SUPPLIES	11,995	5,050	5,050	4,200	4,200	4,200
	1ST AID KIT MAINTENANCE	100					
	RUBBER STAMPS/MINUTE BOOKS	300					
	PAPER/TONER/INK	2,000					
	POSTAGE SUPPLIES	400					
	LETTERHEAD/BUSINESS CARDS	1,500					
	STATUTE BOOKS	250					
	VENDOR STICKERS	500					
01-01-412-8010	OPERATING CAPITAL	-	-	-	-	-	-
TOTAL CITY CLERK		260,283	278,992	288,601	295,214	302,927	310,875



CITY OF COUNTRYSIDE 2021 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2020 FYE PROJ	2021 BUDGET	2022 PROJ	2023 PROJ	2024 PROJ	2025 PROJ
FINANCE DEPARTMENT							
01-01-413-4210	SALARIES FULL-TIME	164,934	167,934	173,392	179,027	184,845	190,853
01-01-413-4215	SALARIES PART-TIME	18,682	25,560	26,391	27,248	28,134	29,048
01-01-413-4217	OVERTIME	-	-	500	501	502	503
01-01-413-4218	BUYBACKS & OTHER BENEFITS	4,874	4,995	5,157	5,325	5,498	5,677
01-01-413-4220	SOCIAL SECURITY TAX	11,414	12,306	12,706	13,119	13,545	13,985
01-01-413-4225	MEDICARE TAX	2,605	2,878	2,972	3,068	3,168	3,271
01-01-413-4230	HEALTH INSURANCE	27,067	27,338	28,021	28,722	29,440	30,176
01-01-413-4235	OTHER INSURANCE	2,082	2,130	2,183	2,238	2,294	2,351
01-01-413-4250	EMPLOYEE ASSISTANCE PROGRAM	-	52	52	52	52	52
01-01-413-4260	IMRF	19,365	20,951	21,632	22,335	23,061	23,810
01-01-413-5120	MAINTENANCE-EQUIPMENT	-	-	-	-	-	-
01-01-413-5310	AUDITING	19,710	20,876	21,294	21,719	22,154	22,597
	85% OF COST (10%WATER/5%SEWER)	20,876					
01-01-413-5370	DATA PROCESSING	-	-	-	-	-	-
01-01-413-5610	CONFERENCE & TRAVEL	2,884	4,500	4,500	4,500	4,500	4,500
	GFOA ANNUAL CONF - FIN DIRECTOR	2,500					
	IGFOA OR OTHER	2,000					
01-01-413-5630	TRAINING & MEETINGS	484	1,500	1,530	1,561	1,592	1,624
	CPFO EXAMS/MATERIALS/OTHER	1,500					
01-01-413-5650	SUBSCRIPTIONS	-	200	200	200	200	200
	VARIOUS GFOA PUBLICATIONS	200					
01-01-413-5690	MEMBERSHIPS & LICENSES	820	1,175	1,199	1,222	1,247	1,272
	IL CPA - 1 STAFF	325					
	GFOA CITY MEMBERSHIP	200					
	ILGFOA - 2 STAFF	200					
	CFA INSTITUTE & CHICAGO SOCIETY	450					
01-01-413-5710	POSTAGE	-	150	150	150	150	150
01-01-413-5810	LEGAL NOTICES/NEWS PUBLICATION	1,102	1,200	1,224	1,248	1,273	1,299
01-01-413-5890	CONTRACTUAL/CONSULTING SERV	46	350	357	364	371	379
01-01-413-6510	OFFICE SUPPLIES	1,691	1,150	1,150	1,150	1,150	1,150
01-01-413-6515	BANK FEES (14)	8,188	9,500	9,690	9,884	10,081	10,283
	ACCOUNT ANALYSIS FEES	8,800					
	PAYING AGENT FEES	700					
01-01-413-6516	CREDIT CARD PROCESSING FEES	3,427	4,500	4,590	4,682	4,775	4,871
01-01-413-6520	OPERATING SUPPLIES	2,846	3,400	3,400	3,400	3,400	3,400
	TAX FORMS	500					
	CHECK STOCK	500					
	AUDIT/BUDGET SUPPLIES	900					
	GDFOA AWARD APPLICATION FEES	1,000					
	OTHER MISC SUPPLIES	500					
01-01-413-9540	PROPERTY TAX REFUNDS	173	500	2,000	-	-	-
TOTAL FINANCE DEPARTMENT		292,394	313,145	324,289	331,716	341,433	351,451



CITY OF COUNTRYSIDE 2021 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2020 FYE PROJ	2021 BUDGET	2022 PROJ	2023 PROJ	2024 PROJ	2025 PROJ
FINANCE DEPT - OTHER FINANCING USES							
01-01-413-9550	PRINCIPAL-BONDS (15)	625,000	940,000	970,000	1,000,000	1,035,000	1,070,000
	SERIES 2014 BONDS	655,000					
	SERIES 2017 BONDS	-					
	SERIES 2018 BONDS	285,000					
01-01-413-9560	INTEREST-BONDS (16)	1,603,415	1,455,668	1,426,910	1,395,480	1,361,735	1,328,540
	SERIES 2014 BONDS	721,133					
	SERIES 2017 BONDS	362,500					
	SERIES 2018 BONDS	372,035					
01-01-413-9595	OPERATING TRANSFER OUT (17)	1,693,878	1,194,667	885,834	943,167	1,114,050	600,000
	CITY HALL COST ALLOWANCE	555,000					
	ICECF GRANT REIMBURSEMENT	(400,000)					
	BIKE PATH LOCAL SHARE	154,250					
	POLICE EQUIPMENT	50,000					
	POLICE VEHICLES	124,500					
	DPW DUMP/PLOW	150,000					
	DPW FUEL STATION	88,700					
	TIRRAZO MAINT EQUIPMENT	5,000					
	NET POLLINATOR GARDEN	15,000					
	PLEASANTDALE DR/CT RESURF	254,125					
	CRESTVIEW RESURFACING	133,792					
	BURR OAK RESURFACING	69,300					
01-01-950-9520	BOND PAYMENT TO ESC ACCT	-	-	-	-	-	-
01-01-950-9530	BOND DISCOUNT	-	-	-	-	-	-
01-01-950-9540	BOND ISSUANCE COSTS	-	-	-	-	-	-
TOTAL FINANCE DEPT - OTHER FINANCING USES		3,922,293	3,590,335	3,282,744	3,338,647	3,510,785	2,998,540



CITY OF COUNTRYSIDE 2021 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2020 FYE PROJ	2021 BUDGET	2022 PROJ	2023 PROJ	2024 PROJ	2025 PROJ
BOARD OF POLICE & FIRE COMMISSION							
01-01-414-4215	SALARIES PART-TIME	1,111	803	1,087	1,087	1,087	1,087
01-01-414-4220	SOCIAL SECURITY TAX	69	50	67	67	67	67
01-01-414-4225	MEDICARE TAX	16	12	16	16	16	16
01-01-414-4230	HEALTH INSURANCE	-	-	-	-	-	-
01-01-414-4260	IMRF	-	-	-	-	-	-
01-01-414-5330	LEGAL	9,854	-	1,500	1,500	1,500	1,500
01-01-414-5610	CONFERENCE & TRAVEL	56	350	500	500	500	500
01-01-414-5630	TRAINING & MEETINGS	525	475	475	475	475	475
01-01-414-5690	MEMBERSHIPS & LICENSES	375	375	375	375	375	375
01-01-414-5810	LEGAL NOTICES/NEWS PUBLICATION	-	-	500	500	500	500
01-01-414-5890	CONTRACTUAL/CONSULTING SERV	7,168	2,500	2,500	2,500	2,500	2,500
	PSYCHOLOGICAL TESTING	-					
	POLYGRAPH TESTING	-					
	WRITTEN EXAMS	1,500					
	ORAL INTERVIEWS	1,000					
01-01-414-6510	OFFICE SUPPLIES	-	250	250	250	250	250
01-01-414-8010	OPERATING CAPITAL	-	-	-	-	-	-
TOTAL BOARD OF POLICE & FIRE COMM		19,174	4,815	7,270	7,270	7,270	7,270
PLANNING & ZONING							
01-01-415-4215	SALARIES PART-TIME	3,749	5,068	5,068	5,068	5,068	5,068
01-01-415-4220	SOCIAL SECURITY TAX	232	314	350	350	350	350
01-01-415-4225	MEDICARE TAX	55	73	75	75	75	75
01-01-415-5320	ENGINEERING	-	-	-	-	-	-
01-01-415-5330	LEGAL	27,138	25,000	30,000	30,000	30,000	30,000
	TRESSLER	25,000					
01-01-415-5610	CONFERENCE & TRAVEL	-	-	-	-	-	-
01-01-415-5630	TRAINING & MEETINGS	121	-	-	-	-	-
01-01-415-5690	MEMBERSHIPS & LICENSES	-	775	791	806	822	839
	PLANNING COMMISSIONER'S JOURNAL	775					
01-01-415-5810	LEGAL NOTICES/NEWS PUBLICATION	-	-	-	-	-	-
01-01-415-5890	CONTRACTUAL/CONSULTING SERV	-	40,000	-	-	-	-
	COMPREHENSIVE PLAN UPDATE	40,000					
01-01-415-6510	OFFICE SUPPLIES	-	-	-	-	-	-
TOTAL PLANNING & ZONING		31,295	71,230	36,284	36,299	36,315	36,332



CITY OF COUNTRYSIDE 2021 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2020 FYE PROJ	2021 BUDGET	2022 PROJ	2023 PROJ	2024 PROJ	2025 PROJ
GENERAL ADMINISTRATION							
01-01-416-4210	SALARIES FULL-TIME	279,117	284,277	293,516	303,055	312,905	323,074
01-01-416-4215	SALARIES PART-TIME	-	-	-	-	-	-
01-01-416-4217	OVERTIME	-	-	-	-	-	-
01-01-416-4218	BUYBACKS & OTHER BENEFITS	10,309	6,112	6,311	6,516	6,727	6,946
01-01-416-4220	SOCIAL SECURITY TAX	16,227	16,245	16,773	17,318	17,881	18,462
01-01-416-4225	MEDICARE TAX	4,080	4,211	4,348	4,489	4,635	4,786
01-01-416-4230	HEALTH INSURANCE	39,797	40,242	41,248	42,279	43,336	44,420
01-01-416-4231	RETIREE INS ALLOWANCE	59,500	75,600	79,800	79,800	79,800	79,800
	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					
	RONNIE POHLE	4,200					
	KREG FLOYD	4,200					
	JOHN WILLIAMS	4,200					
	MARK BOBYSUD	4,200					
	KEN GOLUSKA	4,200					
	1 ADD'L RETIREE	4,200					
01-01-416-4235	OTHER INSURANCE	2,247	2,299	2,356	2,415	2,476	2,538
01-01-416-4240	UNEMPLOYMENT	8,148	5,000	5,000	5,000	5,000	5,000
01-01-416-4250	EMPLOYEE ASSISTANCE PROGRAM	-	52	52	52	52	52
01-01-416-4260	IMRF	35,015	38,476	39,726	41,018	42,351	43,727
01-01-416-4265	POLICE PENSION (18)	1,064,366	1,105,000	1,143,675	1,183,704	1,225,133	1,268,013
01-01-416-4270	EMPLOYEE PHYSICALS	237	500	500	500	500	500
01-01-416-4275	EMPLOYEE BACKGROUND CHECKS	-	-	-	-	-	-
01-01-416-5120	MAINTENANCE-EQUIPMENT	2,520	3,500	3,500	3,500	3,500	3,500
	MITEL PHONE SYSTEM	2,500					
	MISC EQUIP REPAIR	1,000					
01-01-416-5130	MAINTENANCE-MOTOR VEHICLE	641	300	500	500	500	500
01-01-416-5320	ENGINEERING	97,114	85,000	100,000	103,000	106,090	109,273
01-01-416-5330	LEGAL	304,165	300,000	300,000	300,000	300,000	300,000
01-01-416-5340	LABOR NEGOTIATIONS	1,110	25,000	10,000	10,000	10,000	10,000
01-01-416-5500	CELLULAR/PAGERS	723	800	800	800	800	800
01-01-416-5610	CONFERENCE & TRAVEL	2,494	2,585	2,585	2,585	2,585	2,585
	ILICMA	400					
	IML	585					
	ICMA	1,600					
01-01-416-5630	TRAINING & MEETINGS	1,572	1,900	2,000	2,000	2,000	2,000
	METRO MANAGER MEETINGS	250					
	ILCMA SEMINAR	300					
	MISC TRAINING AND MEETINGS	1,350					



CITY OF COUNTRYSIDE 2021 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2020 FYE PROJ	2021 BUDGET	2022 PROJ	2023 PROJ	2024 PROJ	2025 PROJ
GENERAL ADMINISTRATION CONTINUED...							
01-01-416-5650	SUBSCRIPTIONS	920	1,200	1,200	1,200	1,200	1,200
	BENEFITS & COMP BULLETIN	320					
	FMLA	280					
	CRAINS	200					
	POSTER COMPLIANCE	400					
01-01-416-5690	MEMBERSHIPS & LICENSES	20,671	23,775	24,251	24,736	25,230	25,735
	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	22,935	22,000	22,440	22,889	23,347	23,814
	COVERS ENTIRE CITY	22,000					
01-01-416-5710	POSTAGE	9,197	14,000	10,000	10,000	10,000	10,000
01-01-416-5720	NATURAL GAS	8,509	4,834	4,834	4,834	4,834	4,834
01-01-416-5730	ELECTRICITY (19)	38,979	33,000	33,660	34,333	35,020	35,720
01-01-416-5740	WATER	8,873	10,000	10,000	10,200	10,404	10,612
01-01-416-5820	RISK MANAGEMENT	136,819	140,271	143,076	145,938	148,857	151,834
	STORAGE TANK AND CYBER POLICIES	4,000					
	IRMA PREMIUM (75% OF PREMIUM)	108,750					
	IRMA CLAIM DEDUCTIBLES (75%)	33,750					
01-01-416-5890	CONTRACTUAL/CONSULTING SERV	21,256	25,000	25,000	25,000	25,000	25,000
	APPRAISALS/OTHER	25,000					
01-01-416-6510	OFFICE SUPPLIES	6,386	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	697	850	867	884	902	920
01-01-416-8010	OPERATING CAPITAL	-	-	-	-	-	-
01-01-416-8020	INFRASTRUCTURE IMPROVEMENTS	-	-	-	-	-	-
01-01-416-9055	TAX SHARING (20)	548,446	653,802	666,878	700,222	735,233	771,995
	CJ WILSON MAZDA	150,000					
	WESTFIELD FORD	103,802					
	PHELAN DODGE	300,000					
TOTAL GENERAL ADMINISTRATION		2,753,070	2,928,331	2,997,396	3,091,267	3,188,797	3,290,138



CITY OF COUNTRYSIDE 2021 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2020 FYE PROJ	2021 BUDGET	2022 PROJ	2023 PROJ	2024 PROJ	2025 PROJ
IT SERVICES							
01-01-418-5120	MAINTENANCE-EQUIPMENT	293	-	-	-	-	-
01-01-418-5500	CELLULAR/PAGERS	87	-	-	-	-	-
01-01-418-5680	SOFTWARE LICENSES (21)	32,729	60,345	61,552	62,783	64,038	65,319
	WATCHGUARD MAINTENANCE	3,000					
	ERP ANNUAL MAINTENANCE	8,545					
	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					
	GRANICUS SUBSCRIPTION	3,300					
	AUTOMATED LOGIC - BAS ANNUAL	12,000					
	GREEN BLDG SYST ANN MAINT	5,000					
	LIGHTING CONTROLS	5,000					
	MISC - NEW BUILDING RELATED	10,000					
01-01-418-5890	CONTRACTUAL/CONSULTING	117,190	124,600	127,092	129,634	132,227	134,871
	MERGING TECHNOLOGIES	103,100					
	COPIER REPAIRS/SUPPLIES	1,500					
	TRAINING/PROGRAMMING RETAINER	20,000					
01-01-418-6520	OPERATING SUPPLIES	690	2,000	2,000	2,000	2,000	2,000
	MISC COMPUTER SUPPLIES	2,000					
01-01-418-6525	SOFTWARE	4,085	26,900	26,900	26,900	26,900	26,900
	ANTI VIRUS/CARBON BLACK	6,000					
	WINDOWS SQL SERVERS	6,000					
	ADOBE PRO LICENSING	5,400					
	SYMATEC	5,000					
	OTHER	4,500					
01-01-418-6526	HARDWARE	90,142	50,000	40,000	40,000	40,000	40,000
	PC REPLACEMENTS - CITY HALL	40,000					
	EATON UPS	5,000					
	NEW APC BACK UPS	5,000					
01-01-418-8010	OPERATING CAPITAL	-	-	-	-	-	-
TOTAL IT SERVICES		245,216	263,845	257,544	261,317	265,165	269,090



CITY OF COUNTRYSIDE 2021 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2020 FYE PROJ	2021 BUDGET	2022 PROJ	2023 PROJ	2024 PROJ	2025 PROJ
COMMUNITY DEVELOPMENT DEPT.							
01-01-419-4210	SALARIES FULL-TIME	165,284	236,825	244,522	252,469	260,674	269,146
01-01-419-4215	SALARIES PART-TIME	2,656	4,160	5,000	5,000	5,000	5,000
01-01-419-4217	OVERTIME	97	135	1,500	1,500	1,500	1,500
01-01-419-4218	BUYBACKS & OTHER BENEFITS	1,031	5,465	5,643	5,826	6,015	6,211
01-01-419-4220	SOCIAL SECURITY TAX	10,139	15,288	15,785	16,298	16,828	17,374
01-01-419-4225	MEDICARE TAX	2,371	3,575	3,691	3,811	3,935	4,063
01-01-419-4230	HEALTH INSURANCE	31,144	44,000	45,100	46,228	47,383	48,568
01-01-419-4235	OTHER INSURANCE	1,369	2,467	2,529	2,592	2,657	2,723
01-01-419-4250	EMPLOYEE ASSISTANCE PROGRAM	-	35	35	-	35	35
01-01-419-4260	IMRF	20,405	32,121	33,165	34,243	35,356	36,505
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	14,661	15,000	15,300	15,606	15,918	16,236
	REIMBURSABLE PLAN REVIEWS	15,000					
01-01-419-5360	INSPECTION FEES	19,735	18,000	20,000	20,400	20,808	21,224
	CCDPH INSPECTION FEES	18,000					
01-01-419-5370	DATA PROCESSING	-	-	-	-	-	-
01-01-419-5500	CELLULAR/PAGERS	172	-	-	-	-	-
01-01-419-5610	CONFERENCE & TRAVEL	500	1,000	1,000	1,000	1,000	1,000
	ILAPA - R TRENT	1,000					
01-01-419-5630	TRAINING & MEETINGS	-	750	750	750	750	750
01-01-419-5650	SUBSCRIPTIONS	2,962	3,000	3,060	3,121	3,184	3,247
	COSTAR	3,000					
01-01-419-5670	TUITION REIMBURSEMENT	-	-	-	-	-	-
01-01-419-5690	MEMBERSHIPS & LICENSES	733	400	400	400	400	400
	APA - R TRENT	400					
01-01-419-5810	LEGAL NOTICE/NEWS PUBLICATIONS	-	-	-	-	-	-
01-01-419-5880	REIMBURSABLE EXPENSES	-	-	-	-	-	-
01-01-419-5890	CONTRACTUAL/CONSULTING SERV	213,000	43,800	44,676	45,570	46,481	47,411
	FIRE SAFETY PLAN REVIEW	3,800					
	PLAN REVIEWS REIMBURSABLE	35,000					
	TIMBERLINE GRASS - VACANT LOTS	5,000					
01-01-419-6510	OFFICE SUPPLIES	1,284	-	-	-	-	-
01-01-419-6520	OPERATING SUPPLIES	1,694	1,000	1,020	1,040	1,061	1,082
	SIDEWELL COOK COUNTY ATLAS	334					
	INK/PAPER/TONER	333					
	INSPECTION/PERMIT FORMS	333					
01-01-419-6530	FUEL/OIL	-	-	-	-	-	-
01-01-419-8010	OPERATING CAPITAL	-	-	-	-	-	-
TOTAL COMMUNITY DEVELOPMENT DEPT		489,237	427,521	443,675	456,353	469,484	482,976
TOTAL LEGISLATION AND ADMINISTRATION		4,272,603	4,486,895	4,557,967	4,684,998	4,819,671	4,959,191



CITY OF COUNTRYSIDE 2021 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2020 FYE PROJ	2021 BUDGET	2022 PROJ	2023 PROJ	2024 PROJ	2025 PROJ
POLICE DEPARTMENT							
01-02-421-4210	SALARIES FULL-TIME	2,554,321	2,540,706	2,561,329	2,582,622	2,604,607	2,627,307
01-02-421-4215	SALARIES PART-TIME	118,192	127,600	131,747	136,029	140,450	145,014
01-02-421-4217	OVERTIME	83,863	108,682	112,214	115,861	119,627	123,514
	OVERTIME EXCLUDING HOLIDAY	90,917					
	HOLIDAY OVERTIME	17,765					
01-02-421-4218	BUYBACKS & OTHER BENEFITS	194,107	186,510	192,572	198,830	205,292	211,964
	SICK BUYBACK	23,430					
	HOLIDAY PAY	72,477					
	VACATION BUYBACK	49,083					
	COMP BUYBACK	33,820					
	ANNUAL LONGEVITY	1,700					
	SPECIALTY PAY	6,000					
01-02-421-4220	SOCIAL SECURITY TAX	178,256	183,272	189,228	195,378	201,728	208,284
01-02-421-4225	MEDICARE TAX	41,805	43,030	44,428	45,872	47,363	48,903
01-02-421-4230	HEALTH INSURANCE	416,247	433,417	444,252	455,359	466,743	478,411
01-02-421-4235	OTHER INSURANCE	24,205	24,388	24,998	25,623	26,263	26,920
01-02-421-4250	EMPLOYEE ASSISTANCE PROGRAM	-	475	475	476	477	478
01-02-421-4260	IMRF	31,934	34,964	36,100	37,274	38,485	39,736
01-02-421-4270	EMPLOYEE PHYSICALS	958	1,000	1,000	1,000	1,000	1,000
01-02-421-4290	UNIFORM ALLOWANCE	16,436	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	8,586	13,400	13,802	14,216	14,643	15,082
	TASER ASSURANCE	2,300					
	BIKE REPAIRS	450					
	ALPR REPAIRS	1,000					
	FOSTER AND SONS (FIRE EXT)	900					
	RADAR REPAIRS/RECALIBRATION	500					
	CITY CAMERA SYSTEM	1,000					
	PORT-MOBIL RADIO REPAIRS	1,000					
	COPIER REPAIRS	1,000					
	EVP DEVICE (PLEASANTVIEW)	2,000					
	L3 MOBILE VISION (IN CAR CAMERAS)	3,000					
	TRUCK SCALES	250					
01-02-421-5130	MAINTENANCE-MOTOR VEHICLE	36,940	25,600	26,368	27,159	27,974	28,813
	CAR WASH/DETAILING	1,000					
	FORD - SQUADS	20,000					
	TIRES - SQUADS	4,000					
	FIRST AID KITS (SQUADS)	600					
01-02-421-5340	LABOR NEGOTIATION	13,551	15,000	15,000	15,000	15,000	15,000
01-02-421-5500	CELLULAR/PAGERS	4,746	4,500	4,590	4,682	4,775	4,871
01-02-421-5610	CONFERENCE & TRAVEL	1,882	4,450	4,539	4,630	4,722	4,817
	ILEAS	750					
	IACP	1,000					
	FBINA	2,200					
	IATAI/ACCIDENT INVESTIGATORS	500					

THE POLICE DEPARTMENT IS CONTINUED ON THE FOLLOWING PAGE



CITY OF COUNTRYSIDE 2021 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2020 FYE PROJ	2021 BUDGET	2022 PROJ	2023 PROJ	2024 PROJ	2025 PROJ
POLICE DEPARTMENT CONTINUED...							
01-02-421-5630	TRAINING & MEETINGS	7,050	13,040	13,040	13,040	13,040	13,040
	WEST SUBURBAN POLICE CHIEF	800					
	ILEAS/ILEAP	275					
	IL JUV OFFICER ASSOC	100					
	SUPERVISORY TRAINING	1,200					
	MAJOR CASE ASSOC TEAM	300					
	IL ASSOC CHIEFS OF POLICE	315					
	SSCOP	300					
	FBI NA	150					
	COURT SMART LAW ENF	1,200					
	HOMICIDE INVESTIGATION	400					
	NMERT	2,900					
	SPSC - STERN	4,000					
	CITY CPR CERTIFICATIONS	1,100					
01-02-421-5650	SUBSCRIPTIONS	5,866	6,670	6,803	6,939	7,078	7,220
	IL COMPILED STATUTES	300					
	ROLE CALL NEWS	70					
	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	10,648	10,400	10,650	10,650	10,650	10,650
	EMPLOYEE #1	5,200					
	EMPLOYEE #2	5,200					
01-02-421-5690	MEMBERSHIPS & LICENSES	3,520	4,770	4,770	4,770	4,770	4,770
	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	85					
	ACUTE CARE EDU (CPR)	75					
	MCAT	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					
	TRUCK ENFORCEMENT	250					
	SMART MEMBERSHIP	500					



CITY OF COUNTRYSIDE 2021 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2020 FYE PROJ	2021 BUDGET	2022 PROJ	2023 PROJ	2024 PROJ	2025 PROJ
POLICE DEPARTMENT CONTINUED...							
01-02-421-5810	LEGAL NOTICE/NEWS PUBLICATION	-	-	850	850	850	850
01-02-421-5890	CONTRACTUAL/CONSULTING SERV	7,532	6,835	6,972	7,111	7,253	7,398
	FULTON - TORNADO ALARM MAINT	850					
	ANIMAL PICKUP	1,200					
	TRAK CRITICAL REACH	285					
	DOA TRANSPORT	1,500					
	ALL TRAFFIC SOLUTIONS	1,500					
	SHRED IT SERVICES	1,500					
01-02-421-6510	OFFICE SUPPLIES	2,049	5,000	3,125	3,125	3,125	3,125
01-02-421-6520	OPERATING SUPPLIES	26,318	25,957	26,476	27,006	27,546	28,097
	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					
	CPA/JPA SUPPLIES	-					
	BACKGROUND/FINGERPRINTING	1,000					
	NEW AED(S)	3,000					
	AMMUNITION	3,500					
	TASER SUPPLIES	2,400					
	TACTICAL EMERGENCY EQUIPMENT	2,500					
	NEW MOBILE RADAR UNITS	3,000					
	TRAINING SUPPLIES	1,000					
01-02-421-6530	FUEL/OIL	50,008	56,188	57,874	59,610	61,398	63,240
01-02-421-6540	DUI EQUIPMENT	-	-	-	-	-	-
01-02-421-8010	OPERATING CAPITAL	-	-	-	-	-	-
01-02-421-9070	GRANT EXPENDITURES	278	150	150	-	-	150
01-02-421-9080	ADJUDICATION COSTS	-	-	-	-	-	-
TOTAL POLICE DEPARTMENT		3,839,298	3,901,004	3,958,353	4,018,112	4,079,860	4,143,654



CITY OF COUNTRYSIDE 2021 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2020 FYE PROJ	2021 BUDGET	2022 PROJ	2023 PROJ	2024 PROJ	2025 PROJ
PUBLIC WORKS DEPARTMENT							
01-03-431-4210	SALARIES FULL-TIME	708,932	729,397	753,102	777,578	802,850	828,942
01-03-431-4215	SALARIES PART-TIME	18,912	24,377	25,169	25,987	26,832	27,704
01-03-431-4217	OVERTIME	31,575	36,551	37,739	38,965	40,232	41,539
01-03-431-4218	BUYBACKS & OTHER BENEFITS	69,227	11,197	11,561	11,937	12,325	12,725
01-03-431-4219	PAGER ALLOWANCE	36,327	35,400	36,551	37,738	38,965	40,231
01-03-431-4220	SOCIAL SECURITY TAX	52,373	52,350	54,051	55,808	57,622	59,495
01-03-431-4225	MEDICARE TAX	12,248	12,234	12,632	13,042	13,466	13,904
01-03-431-4230	HEALTH INSURANCE	153,521	145,775	149,419	153,155	156,984	160,908
01-03-431-4235	OTHER INSURANCE	9,472	9,283	9,515	9,753	9,997	10,247
01-03-431-4250	EMPLOYEE ASSISTANCE PROGRAM	-	176	176	177	178	179
01-03-431-4260	IMRF	102,450	108,572	112,101	115,744	119,506	123,389
01-03-431-4270	EMPLOYEE PHYSICALS	1,284	1,500	1,500	1,500	1,500	1,500
	RANDOM DOT	1,000					
	SEASONAL HELP	500					
01-03-431-4290	UNIFORM ALLOWANCE	5,524	6,500	6,630	6,763	6,898	7,036
	NEW UNIFORMS	3,500					
	BOOTS	2,000					
	SAFETY T SHIRTS	1,000					
01-03-431-5110	MAINTENANCE- BUILDING	38,503	50,000	51,000	52,020	53,060	54,122
	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	17,849	20,000	20,400	20,808	21,224	21,649
01-03-431-5125	MAINTENANCE-INFRASTRUCTURE	41,121	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	7,781	15,000	15,000	15,000	15,000	15,000
01-03-431-5500	CELLULAR/PAGERS	3,005	2,750	2,750	2,750	2,750	2,750
	DPW PAGERS	200					
	NEXTEL PHONES	2,550					
01-03-431-5610	CONFERENCE & TRAVEL	-	-	-	-	-	-
01-03-431-5630	TRAINING & MEETINGS	106	500	500	500	500	500
01-03-431-5690	MEMBERSHIPS & LICENSES	384	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 2021 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2020 FYE PROJ	2021 BUDGET	2022 PROJ	2023 PROJ	2024 PROJ	2025 PROJ
PUBLIC WORKS DEPARTMENT CONTINUED...							
01-03-431-5890	CONTRACTUAL/CONSULTING SERV	194,756	259,450	264,639	269,932	275,330	280,837
	ELEVATOR MAINTENANCE	5,000					
	THERMFLO GENERATOR MAINT	7,500					
	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					
	PARKWAY TREE REMOVAL	30,000					
	LEAF DISPOSAL FEES	15,000					
	PARKWAY TREE PURCH	28,350					
	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	500					
	STREET PATCHING	35,000					
	CUSTODIAL SERVICE	60,000					
	C-SIDE PARK PORTA MAINT	2,000					
	SPRING CLEAN UP (ELECTRONICS)	7,500					
	LANDSCAPE/MAINT PARKS/CITY HALL	20,000					
	CLOCK TOWER PAINT JOB	10,000					
01-03-431-5891	50/50 TREE PROGRAM	19,565	40,000	40,000	40,000	40,000	40,000
01-03-431-6510	OFFICE SUPPLIES	481	750	750	750	750	750
01-03-431-6520	OPERATING SUPPLIES	97,772	125,000	127,500	130,050	132,651	135,304
	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	100					
	STORM SEWER SUPPLIES	600					
	GROUNDS MAINTENANCE	40,000					
01-03-431-6530	FUEL/OIL	28,950	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	4,830	1,150	1,150	1,150	1,150	1,150
TOTAL PUBLIC WORKS DEPARTMENT		1,656,948	1,794,912	1,843,265	1,893,025	1,944,233	1,996,934



CITY OF COUNTRYSIDE 2021 ANNUAL BUDGET

GENERAL FUND - DETAILED FORECAST CONTINUED...

ACCT NUMBER	ACCT DESCRIPTION	2020 FYE PROJ	2021 BUDGET	2022 PROJ	2023 PROJ	2024 PROJ	2025 PROJ
EMERGENCY TELEPHONE SYSTEM DEPARTMENT*							
01-07-426-5120	MAINTENANCE EQUIPMENT	-	-	-	-	-	-
01-07-426-5680	SOFTWARE MAINT/LICENSES	5,420	5,420	5,528	5,639	5,752	5,867
	REVERSE 911	5,420					
01-07-426-5700	TELEPHONE	12,999	1,500	1,530	1,561	1,592	1,624
01-07-426-5890	CONTRACTUAL SERVICES	285,142	262,400	266,415	282,581	292,737	306,913
	LTACC ASSESSMENT	193,990					
	ONGOING OPERATING	11,300					
	CAPITAL ASSESSMENT	27,110					
	RECAPTURE CAPITAL	30,000					
01-07-426-8010	OPERATING CAPITAL	-	-	-	-	-	-
TOTAL EMERGENCY TELPHONE SYSTEM DEPARTMENT		303,561	269,320	273,473	289,781	300,081	314,403
*ETSB SPECIAL REV FUND TO BE DISSOLVED AS OF FYE 2017--ALL RELATED EXPENSES WILL NOW BE RECORDED IN THE GENERAL							
TOTAL GENERAL FUND EXPENSES		10,072,410	10,452,131	10,633,058	10,885,915	11,143,845	11,414,182
TOTAL GF EXPENSES & OTHER FINANCING USES		13,994,703	14,042,466	13,915,802	14,224,562	14,654,630	14,412,722
GENERAL FUND SURPLUS/(DEFICIT)		129,670	-	760,833	794,495	615,211	1,154,487



CITY OF COUNTRYSIDE 2021 ANNUAL BUDGET

FORECAST ASSUMPTIONS

ACCT NUMBER	ACCT DESCRIPTION	2020 FYE PROJ	2021 BUDGET	2022 PROJ	2023 PROJ	2024 PROJ	2025 PROJ
(1)	STATE SALES TAX GROWTH BASED ON CONGRESSIONAL BUDGET OFFICE (CBO) REAL GDP - SEE CHART BELOW FOR RATES	-	-	3.50%	2.20%	2.20%	2.10%
(2)	HOME RULE SALES TAX GROWTH RATE FOLLOWS CBO REAL GDP FORECAST			3.50%	2.20%	2.20%	1.70%
(3)	VEHICLE FUEL TAX GROWTH RATE FOLLOWS CBO REAL GDP FORECAST			3.50%	2.20%	2.20%	1.70%
(4)	RESTAURANT TAX GROWTH RATE FOLLOWS CBO REAL GDP FORECAST			3.50%	2.20%	2.20%	1.70%
(5)	FEE IN LIEU OF TAX GROWTH RATE FOLLOWS 2% CPI ESTIMATE			1.55%	1.90%	2.10%	2.10%
(6)	STATE INCOME TAX GROWTH RATE FOLLOWS 2% CPI ESTIMATE			1.55%	1.90%	2.10%	2.10%
(7)	STATE GAMING TAX GROWTH RATE FOLLOWS 2% CPI ESTIMATE			1.55%	1.90%	2.10%	2.10%
(8)	INTEREST INCOME CHANGES RELATIVE TO FALLING RATES (LOWER PRIME RATE REDUCES INTEREST) ALTHOUGH LOWER RATES COULD CAUSE CAPITAL APPRECIATION ON INVESTMENTS - PARITALLY OFFSETTING FACTORS.						
(9)	PRINCIPAL REPAYMENT SHOWN AS GAIN/LOSS TO REFLECT RETURN OF CASH FROM THE TIF DISTRICT UNDER THE INTERFUND LOAN. FOR GAAP PURPOSES THIS WILL NOT BE REFLECTED IN THE INCOME STATEMENT OF GOVERNMENT FUNDS. IT IS SHOWN HERE AS IT REPRESENTS CASH AVAILABLE TO SUPPORT BUDGETED EXPENSES (NON-GAAP ANALYTICAL ADJUSTMENT). THIS ADDITIONAL CASH FLOW WILL ALLOW FOR PRICIPAL REPAYMENT ON THE INTERFUND LOAN FROM THE GENERAL FUND TO THE TIF DISTRICT.						
(10)	TOWER RENTAL INCOME REFLECTS CONTRACTUAL 3% ANNUAL ESCALATIONS			3.00%	3.00%	3.00%	3.00%
(11)	OPERATING TRANSFERS IN ARE BUDGETED ANNUALLY FROM THE HOTEL FUND IAS PART OF THE FINANCING PLAN FOR DEBT SERVICE COVERAGE ON NEW SERIES 2017/2018 BONDS USED TO CONSTRUCT THE NEW MUNICIPAL FACILITY.						
(12)	FOR ALL DEPARTMENTS, SALARIES ARE EXPECTED TO GROW BY 3.25% REFLECTING BOTH INFLATION AND STEPS. BUYBACKS AND IMRF PENSION EXPENSES ARE FORECAST TO GROW AT THIS SAME RATE.			3.25%	3.25%	3.25%	3.25%
(13)	HEALTH/DENTAL/OTHER INSURANCE IS FORECAST TO INCREASE AT 2.50%			2.50%	2.50%	2.50%	2.50%
(14)	IN THE PRIOR LOW INTEREST RATE ENVIRONMENT, THE CITY UTILIZED AN EARNINGS CREDIT STRUCTURE TO ELIMINATE BANK FEES THAT EXCEEDED INTEREST INCOME. GIVEN THE CURENT ENVIRONMENT THE CITY WILL EARN INTEREST IN EXCESS OF BANK FEES. ACCORDINGLY, BANK FEES ARE EXPECTED TO INCREASE TO \$9,500 BY 2021 ALTHOUGH INTEREST EARNED WILL INCREASE BY A SIGNIFICANT MULTIPLE OF THIS NUMBER.						
(15)	REFLECTS SCHEDULED PRINCIPAL PAYMENTS ON THE SERIES 2017/SERIES 2018 BONDS THAT FINANCED THE MUNICIPAL COMPLEX.						
(16)	INCLUDES SCHEDULED INTEREST PAYMENTS ON THE 2017/2018 BONDS THAT FINANCED THE MUNICPAL COMPLEX.						
(17)	OPERATING TRANSFERS OUT ARE FOR GENERAL FUND SUPPORTED CAPITAL FUND PROJECTS (TOTAL OUTLAYS LESS MFT AND GRANT FUNDS AVAILABLE TO SUPPORT THE PROJECTS.						
(18)	EMPLOYER CONTRIBUTIONS TO THE POLICE PENSION FUND ARE PROJECTED TO INCREASE BY 3.5% ANNUALLY.						
(19)	THE CITY HAS IDENTIFIED BILLING ERRORS NOW ADJUSTED ON CURRENT STATEMENTS. SAVINGS FROM THE CORRECTION ARE PROJECTED AT \$30K ANNUALLY.						
(20)	THE AGREEMENT WITH CJ WILSON MAZDA WAS ASSIGNED TO NAPLETON COUNTRYSIDE MAZDA AND IS PROJECTED TO EXTEND FIVE YEARS AFTER ORIGINALLY EXPECTED EXPIRATION - FORECASTED AT 5 YEAR AVERAGE OF \$150K GROWING AT 2% ANNUALLY.						
(21)	THE NEW ERP IMPRLEMENTATION WILL REDUCE ANNUAL MAINTENANCE COSTS BY \$10K.						



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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.

APPROPRIATIONS

Appropriations are formally approved by the City Council in the form of an Appropriations Ordinance, which give those with spending authority the right but not obligation to spend within the appropriated amounts. Appropriations provide the legal level of control at the aggregate fund level and lapse at year-end. Appropriations can be increased by a two-thirds vote of the City Council through the passage of Subsequent Appropriations Ordinance.

ASSESSED VALUATION

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

ASSIGNED FUND BALANCE

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

AUDIT

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

GLOSSARY AND ACRONYMS CONTINUED...

BOND

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

BOND ABATEMENT ORDINANCE

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

BUDGET

Operating document used to manage spending of the government entity. The right to spend in a budgetary period is formally established through the passage of an Appropriations Ordinance.

C

CALLABLE BOND

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

CAPERS

CAPERS is 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.

GLOSSARY AND ACRONYMS CONTINUED...

CITIZENS POLICE ACADEMY

Citizens Police Academy is a free 12-week program designed to provide participants with a firsthand look into law enforcement and the operations of the Countryside Police Department. The participating Police Officers who provide informative and interactive experiences relating to topics such as the Use of Force, Investigations, Firearms Safety, and Criminal/Traffic law teach classes.

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 because of certain conditions that may be undeterminable as of a given date. Examples include guarantees, pending litigation, judgments under appeal, unsettled disputes, unfilled purchase orders, incomplete contracts, etc.

CONTINUING PROFESSIONAL EDUCATION (CPE)

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

COOK COUNTY DEPARTMENT OF PUBLIC HEALTH (CCDPH)

The Cook County Department of Public Health was established on December 10, 1945 and is the state certified public health agency for Cook County with the exception of Chicago, Evanston, Skokie, Oak Park, and Stickney Township. CCDPH serves approximately 2.5 million residents in 124 municipalities and strives to meet the public health needs of its 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 1/3rd of the fair market value.

EMERGENCY OPERATIONS CENTER (EOC)

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

ENCUMBRANCE

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

ENTERPRISE FUND

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

ENTITLEMENT

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

F

FAMILY AND MEDICAL LEAVE ACT (FMLA)

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

GLOSSARY AND ACRONYMS CONTINUED...

FEDERAL BUREAU OF INVESTIGATION NATIONAL ACADEMY (FBI NA)

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

FEDERAL INSURANCE CONTRIBUTIONS ACT (FICA)

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

FREEDOM OF INFORMATION ACT (FOIA)

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

FIDUCIARY FUND TYPE

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

FISCAL YEAR

A twelve-month period to which the annual budget applies and annual appropriations lapse. The fiscal year also determines the measurement period under which a municipality determines its financial position and results of operations. The City of Countryside has specified May 1 to April 30 as its fiscal year.

FIXED ASSETS

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

FULL TIME EQUIVALENT (FTE)

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

FUND

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

FUND BALANCE

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

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 FUND

Primary operating fund of the government. General fund revenues are unrestricted unless the governing body imposes a restriction on them. These revenues are used to fund primary operating costs.

GENERAL LEDGER

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

GENERALLY ACCEPTED ACCOUNTING PRINCIPALS (GAAP)

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

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 SUPERINDENTS ASSOATION OF AMERICA (GCSAA)

This organization advances the art of green keeping and turf grass management, and collects and disseminate information concerning efficient and economical management of golf courses.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB)

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

GOVERNMENTAL FUND 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 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, 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 Ave 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 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 and 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), and 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 is repaid only to the extent that TIF increment is available above the amount of the current interest accrual on the note.

GLOSSARY AND ACRONYMS CONTINUED...

O

OBJECT CODE

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

OPEN SPACE LAND ACQUISITION AND DEVELOPMENT (OSLAD)

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

OPERATING TRANSFERS

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

ORDINANCE

A piece of legislation enacted by a municipal authority.

OTHER FINANCING SOURCES (OFS)

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

OTHER FINANCING USES (OFU)

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

P

PAR VALUE

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

PAYING AGENT

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

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. The Tax Reform Act of 1986 granted this preferential status (the “1986 Act”). Because of the tax benefit, issuers can potentially benefit from issuing debt or bonds at a lower yield when direct placements to banks are made. Several requirements exist for “bank qualification” including the limitation of \$10MM in total debt issuance by the issuer for the specified calendar year, and certain private activity tests.

R

REDEVELOPMENT AGREEMENT (RDA)

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

REFUNDING BONDS

New bonds issued to retire outstanding bonds. Current refunding take place when outstanding bonds are callable whereas advance refunding 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 \$750K.

SINKING FUND

Municipal entities often issue term bonds, which have a bullet maturity (i.e. pay periodic interest but no principal until final maturity). However, these bullet maturities can have sinking fund requirements whereby the sinking fund payments amortize principal on the bonds annually. Effectively, a term bond with sinking fund payments functions like a level payment amortizing debt structure.

SOUTH SUBURBAN MAJOR CRIMES TASK FORCE (SSMCTF)

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

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, and revenue sources with cyclical volatility, proceeds from a lawsuit, etc. Reoccurring or stabilized expenditures appear in the budget each year.

SUPERVISORY CONTROL AND DATA ACQUISITION (SCADA)

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

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 one – (total water billed / total water purchased).

UNAMORTIZED BOND DISCOUNT

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

GLOSSARY AND ACRONYMS CONTINUED...

UNAMORTIZED BOND PREMIUM

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

UNASSIGNED FUND BALANCE

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.