

City of Crystal Lake
2018-2019 Annual Operating and Capital Improvement Plan

Managing resources, revenues and expenditures in order to best serve the community

For the Fiscal Year beginning May 1, 2018

www.crystallake.org

CITY OF CRYSTAL LAKE, ILLINOIS
2018/2019

CITY OFFICIALS

MAYOR
Aaron T. Shepley

COUNCILMEMBERS

Ellen Brady	Brett Hopkins
Ralph M. Dawson	Cathy A. Ferguson
Cameron Hubbard	Haig Haleblian

CITY CLERK
Nick Kachiroubas

ADMINISTRATION

Gary J. Mayerhofer	City Manager
Eric T. Helm	Deputy City Manager
Michelle V. Rentzsch	Director of Community Development
George J. Koczwara	Director of Finance/Treasurer
Julie Meyer	Director of Human Resources
Gregory A. Fettes	Director of Information Technology
Michael P. Magnuson	Director of Public Works
Paul DeRaedt	Chief of Fire Rescue
James Black	Chief of Police

CITY OF CRYSTAL LAKE

MISSION STATEMENT

The City of Crystal Lake is committed to the high quality of life enjoyed by the citizens and businesses of the Crystal Lake community. Our mission is to enhance and preserve the history, natural resources and unique cultural traditions of the community as well as provide fiscally sound and responsive services, programs, and facilities with the highest degree of professionalism, integrity, and efficiency so that Crystal Lake continues to be a great place to live and work.

CONTENTS

INTRODUCTION 9

TRANSMITTAL LETTER 10

CITY OF CRYSTAL LAKE ORGANIZATIONAL STRUCTURE 35

MAJOR FUNDS AND ORGANIZATIONAL RELATIONSHIPS 36

GUIDING PRINCIPLES 39

SUMMARY OF ALL FUNDS 41

REVENUE SUMMARY – ALL FUNDS 42

EXPENDITURE SUMMARY – ALL FUNDS 43

INTERFUND TRANSFERS – ALL FUNDS 43

REVENUES & OTHER FINANCING SOURCES – ALL FUNDS 44

EXPENDITURES & OTHER FINANCING USES SUMMARY – ALL FUNDS 45

REVENUES & EXPENDITURES BY TYPE – ALL FUNDS 46

REVENUES AND EXPENDITURES – BY FUND TYPE 47

REVENUES AND EXPENDITURES – BY FUND TYPE 48

MAJOR REVENUES 50

PERSONNEL SUMMARY – ALL FUNDS 60

CAPITAL EXPENDITURES 61

PERFORMANCE MEASUREMENT AND CASE STUDIES 65

PERFORMANCE MEASUREMENT 66

CASE STUDIES 67

KEY INDICATORS – BY FISCAL YEAR 77

GENERAL FUND 95

EXECUTIVE DEPARTMENT 102
LEGAL AND JUDICIARY 106
CITY ADMINISTRATION DEPARTMENT 108
ADMINISTRATIVE ADJUDICATION 115
POLICE DEPARTMENT 118
FIRE AND POLICE COMMISSION 126
COMMUNITY DEVELOPMENT DEPARTMENT 129
STREETS DIVISION/PUBLIC WORKS DEPARTMENT 142
HEALTH DEPARTMENT 149
STORM SEWER DIVISION/PUBLIC WORKS DEPARTMENT 151
STORM LIFT STATIONS DIVISION/PUBLIC WORKS DEPARTMENT 156
FLEET & FACILITY SERVICES DIVISION/ PUBLIC WORKS DEPARTMENT 161
INFORMATION TECHNOLOGY DEPARTMENT 167
SHARED SERVICES DIVISION 172
SPECIAL PROJECTS DIVISION 174
THREE OAKS RECREATION AREA 177
POLICE & FIREFIGHTERS' PENSION OBLIGATION 184
DEBT SERVICE 186

WATER & SEWER OPERATING FUND 189

PUBLIC WORKS ADMINISTRATION DIVISION/ PUBLIC WORKS DEPARTMENT 194
WATER & SEWER DIVISION/PUBLIC WORKS DEPARTMENT 201
WASTEWATER TREATMENT DIVISION/ PUBLIC WORKS DEPARTMENT 209

WATER & SEWER DEBT SERVICE FUND 217

WATER & SEWER CAPITAL & EQUIPMENT REPLACEMENT FUND 221

WATER & SEWER 2015 GENERAL OBLIGATION (GO) PROJECT FUND 227

WATER & SEWER SPECIAL SERVICE AREA (SSA) PARTICIPATION FEES FUND 231

FIRE RESCUE FUND 233

LIBRARY FUNDS 243

OTHER FUNDS 259

- MOTOR FUEL TAX FUND 260
- ROAD/VEHICLE LICENSE FUND 265
- SCHOOL CROSSING GUARD FUND 270
- IMRF/FICA FUND 273
- INSURANCE RESERVES FUND 276
- RESTRICTED POLICE FUND 279
- FOREIGN FIRE INSURANCE FUND 282
- CAPITAL & EQUIPMENT REPLACEMENT FUND 285
- POLICE PENSION FUND 300
- FIREFIGHTERS' PENSION FUND 303
- COMMUTER PARKING FUND 306
- THREE OAKS RECREATION AREA DEVELOPMENT FUND 309

DEBT SERVICE FUNDS 311

- THREE OAKS DEBT SERVICE FUND 312
- SEECOM PROJECT DEBT SERVICE FUND 315
- SPECIAL SERVICE AREA (SSA) #43/ CRYSTAL HEIGHTS WATER & SEWER PROJECT DEBT SERVICE FUND 318

TIF FUNDS 321

MAIN STREET TIF FUND 322

VIRGINIA STREET TIF FUND 325

VULCAN LAKES TIF FUND 328

CAPITAL IMPROVEMENT PLAN 2018-2023 331

INTRODUCTION 332

2019-2023 CAPITAL IMPROVEMENT PROGRAM 333

SUPPLEMENTAL INFORMATION 351

BUDGET APPROVAL 352

ACCOUNT DESCRIPTIONS 355

GLOSSARY OF TERMS 363

APPENDICES 375

APPENDIX A – THE BUDGET PROCESS 376

APPENDIX B - FISCAL YEAR 2018-19 BUDGET CYCLE 379

APPENDIX C - FINANCIAL POLICIES 380

APPENDIX D – REVENUE SURVEY 396

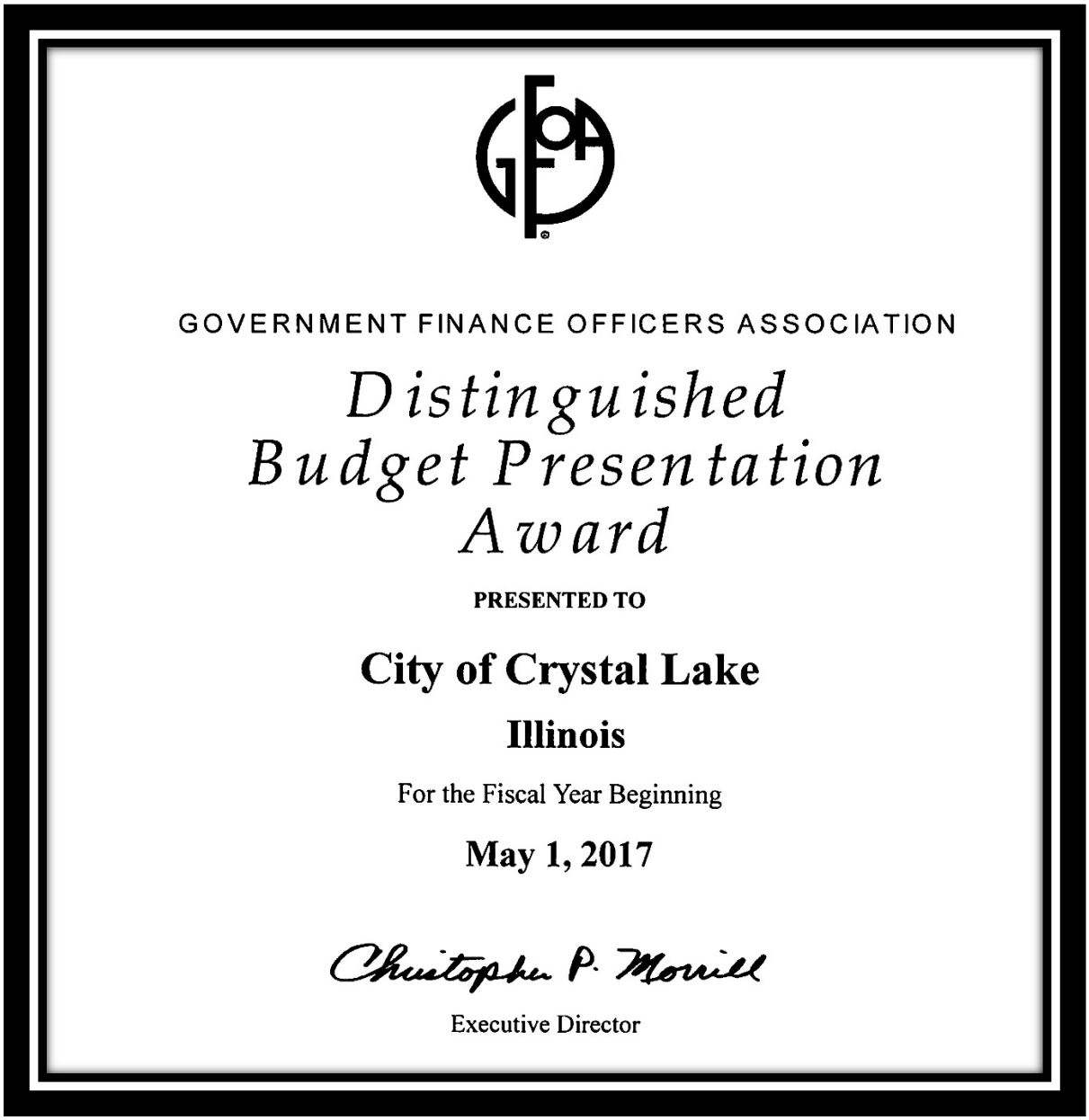
APPENDIX E - HISTORY OF CRYSTAL LAKE 398

APPENDIX F - COMMUNITY PROFILE 400

APPENDIX G - PRINCIPAL EMPLOYERS 405

APPENDIX H - DEMOGRAPHIC STATISTICS 406

APPENDIX I - MISCELLANEOUS STATISTICS 407



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Crystal Lake

Illinois

For the Fiscal Year Beginning

May 1, 2017

Christopher P. Morrill

Executive Director

The Government Finance Officers' Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Crystal Lake, Illinois for the Annual Budget beginning May 1, 2017. In order to receive this award, a governmental unit must publish a document that meets program criteria as a policy document, as an operations guide, as a financial plan 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. We will submit it to the GFOA for consideration of another award.

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2018/2019

INTRODUCTION

TRANSMITTAL LETTER

April 17, 2018

Honorable Mayor, City Council and Residents of the City of Crystal Lake:

During the past few years, we reported many challenges due to the state of the economy. Though we have weathered the storm better than many communities, Crystal Lake has not been immune to these problems and we continue to face the challenge of maintaining high service levels in an uncertain revenue environment.

Despite the challenges, and with the tireless efforts of many, we are pleased to present the City of Crystal Lake's Annual Budget for Fiscal Year (FY) 2018/2019. The budget is balanced, meets the needs and demands of our community's long-term strategic commitments, and is within the parameters of the financial limitations discussed below.

Since the Great Recession, the recovery has been unprecedented in many ways, and has resulted in fundamental structural changes to the way the economy operates. Because of the leadership of the City Council, residents can be proud in knowing that the City has planned for the future. Past decisions have given the City the flexibility to maintain excellent services today.

The attached Annual Budget for Fiscal Year (FY) 2018/2019 has been formulated to continue to ensure that residents enjoy the benefit of quality government services at one of the lowest municipal tax rates in the region.

The following sections of this letter will outline:

1. The spending control measures that the City has incorporated into this budget in order to maintain current service levels;
2. The potential challenges that the City faces that can still disrupt revenue and expenditure projections;
3. Opportunities that are available;
4. The emphasis that service delivery has when formulating the budget; and
5. A general summary of the City's funds in the budget and financial policies.

SPENDING CONTROL

Fiscal year 2018/2019 revenue projections are ahead of last year's budget. Revenues continue to experience a modest recovery, with growth remaining slow. Gains in revenue are largely attributable to increases in receipts of Sales Tax as two major brick and mortar retailers (Mariano's and Steinhafels Furniture) will commence operations in Crystal Lake during FY2018/2019. An increase in

receipts of Use Tax is also anticipated as online sales continue on an upward trajectory. Revenues from Water and Sewer user charges are projected to rise as part of planned multi-year rate structure increases. Adding to revenues in the City's Water and Sewer Fund are connection fees associated with the build-out of residential development over the next four years.

The amount of money estimated to be raised by the 2017 tax levy is $17,070,984. The tax levy, which funds the Fire Rescue Department and required pension obligations, maintained a zero General Fund levy, which has been in place since 1997 and continues to ensure that the tax levy attributable to the City remains one of the lowest tax rates in the area. The proposed property tax also includes the Crystal Lake Library's property tax levy.

Offsetting gains is a decline in receipts of Telecommunication Tax as consumers switch from landlines to internet-based technologies for communications. FY2018/2019 receipts from Personal Property Replacement Tax and Income Tax are expected to be $77,628 below amounts budgeted for FY2017/2018 as the State of Illinois' new allocation of tax revenue between Corporate Income Tax (CIP), Corporate Personal Property Replacement Tax (CPPRT) and Individual Income Tax (IIT), as well as the State ending its temporary suspension of Net Operating Loss (NOL) will cause downward pressure on CIT and CPPRT.

Distributions of Income Tax to cities and counties are based on their population in proportion to the total State population. Legislation to raise income tax rates (4.95% for individuals, 7% for corporations) beginning July 2017 does not provide a share of increased revenues for local governments. For the two years prior to the passage of a State budget in July, 2017 several proposals and pieces of legislation had been introduced that relied upon diverting the local government share of state collected revenues instead of addressing other factors. As part of the State's 2017 budget, local municipalities' revenues have been reduced. The State imposed a 2% administrative fee for the collection of Home Rule Sales Tax and temporarily decreased local governments' share of Income Tax by 1%. The temporary decrease to income tax revenue to the City in the current fiscal year is estimated at $405,000 while administrative fees for the collection of Home Rule Sales Tax is estimated at $103,000, rising to $105,000 in fiscal year 2018/2019.

The July, 2017 State budget was for one-year only. The structural financial imbalances that existed prior to the enactment of the State budget have not all been addressed. Since the pressures of these imbalances will continue into the next budget, it is likely that additional local government diversions may be proposed in future years.

To balance the fiscal year 2018/2019 budget, the City of Crystal Lake will continue to follow spending control measures that include taking advantage of cooperative purchasing opportunities through joint purchasing agreements, seeking competitive bids, and avoid filling vacated positions unless they are critical to City operations. Whenever possible, grant funding shall be sought to offset program and project costs.

Personnel

Since the start of the Great Recession, the City has eliminated a number of positions. Through the 2017/2018 budget, a total of 8.9% of positions have been eliminated through attrition. An additional three-and-a-half positions have been eliminated in the 2018/2019 budget, bringing the total number of full-time equivalent positions eliminated to twenty-seven and one-quarter positions or 10.2%. None of the eliminated positions were sworn police or firefighter positions.

Insurance

Through concerted efforts and enhancements in the City's risk management program, the City is able to take advantage of very favorable insurance costs. Increases in the City's liability insurance overall are budgeted at 0%.

In an effort to better control health care costs, the City joined the Intergovernmental Personnel Benefit Cooperative (IPBC). The IPBC is an entity created under Illinois State laws, which allows municipal groups to band together for the purposes of health insurance. The IPBC was established in 1979 and includes 116 municipalities or municipal entities as members.

The purpose of the IPBC is to provide economies of scale and risk pooling that will allow members more financial stability than offered by the commercial insurance market. In response to a number of variables, including the Affordable Health Care Act and its effect on health care costs across the region, funding for the City's own group health insurance plan is expected to rise in aggregate 2.38% over amounts budgeted for fiscal 2017/2018. Increases beyond 2.38% in any one department or division are offset by reductions in another department or division.

Capital Expenditures

One-time capital expenditures will be funded using unassigned fund balances coupled with bond proceeds. Bonds shall not be used to finance operating deficits and fund balances shall be maintained in accordance with the City's financial policies.

Intergovernmental Cooperation

State law authorizes public agencies to contract with other public agencies via intergovernmental agreements that enable cooperation among the agencies to perform governmental activities and deliver public services. Local governments engage in a wide array of cooperative efforts with each other, state agencies, and other governmental entities.

Intergovernmental cooperation takes many forms, including mutual aid agreements for police and fire services, intergovernmental service contracting, joint purchasing agreements, coordinated growth management planning, and regional provision of emergency services. One of the advantages of these types of arrangements is that they provide economies of scale and allow entities to do more with less.

The City has been a leader for years in intergovernmental cooperation. Some examples include:

Southeast Emergency Communications (SEECOM)

The City was a founding member of SEECOM which is a regional public safety dispatch center that currently serves 14 municipal agencies.

Liability Insurance Pool

The City is a participant in the Intergovernmental Risk Management Agency (IRMA), which allows municipal groups to band together for the purposes of reducing liability insurance costs. Sixty-nine (69) municipalities or municipal entities are members of IRMA.

Contracted Fire Rescue Services

Through a fee agreement, the City provides fire rescue services to the Village of Lakewood and the Crystal Lake Rural Fire Protection District.

Health Insurance Pool

The City is a participant in the Intergovernmental Personnel Benefit Cooperative (IPBC) which allows municipal groups to band together for the purposes of reducing health insurance costs. The IPBC was established in 1979 and includes 116 municipalities or municipal entities as members.

Geographical Information Services (GIS) Consortium

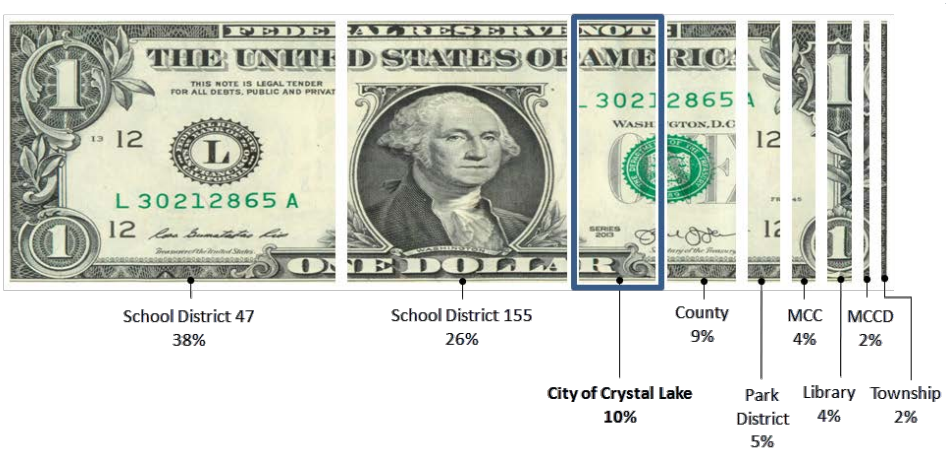
This model is a best practice initiative whereby multiple municipalities collaborate to outsource their GIS technology needs with a single private sector provider. The City joined the GIS consortium on June 2, 2015, bringing the total membership to 33 municipal government agencies.

Joint Purchasing Agreements

The City Council adopted a Procurement Ordinance which allows the City to take advantage of cooperative purchasing opportunities by becoming a member of various cooperative purchasing programs in addition to the State of Illinois Joint Purchase Program and the Suburban Purchasing Cooperative. Joint Purchasing Agreements are important because they can save significant time and money in contract production as well as lower contract prices through the power of aggregation.

Culture of Spending Control

Because of a culture of spending control throughout the organization, when comparing surrounding communities that provide like services, Crystal Lake's portion of a property owner's tax bill is among the lowest. Since 1997, the City has not levied a property tax for the General Fund. As a result, only approximately 10% of the property tax bill is attributable to municipal services provided by the City of Crystal Lake.



CHALLENGES

Even with a balanced budget, many potential challenges lie ahead. Some of these challenges could include:

State Budget Crisis

The State of Illinois is in the midst of a budget crisis. In July, 2017, the Illinois General Assembly ended a two-year budget impasse by approving a budget package. For the two years prior to the passage of the July, 2017 budget package, several proposals and pieces of legislation had been introduced that relied upon diverting the local government share of state collected revenues instead of addressing other factors. The July 2017 State budget did in fact divert some local government shared revenue. Recently, as part of his budget address, the Governor proposed diverting additional revenue away from local governments.

The structural financial imbalances that existed prior to the approval of the July, 2017 State of Illinois Budget have not been addressed. Since the pressures of these imbalances will continue into the next budget, it is likely that additional local government diversions may be proposed in future years. The 2018-2019 City Budget can be reevaluated at a future date if the General Assembly does in fact approve additional diversions of local government funds as part of any state budget approvals.

Increased Pension Costs

All full-time employees are required by statute to participate in State-mandated pension plans. Both the employer and employee contributions are dictated by State law. The City will continue to work with our legislators to help develop sustainable pension reform.

Service Requirements of the Community

Economic downturns do not have a corresponding reduction in demand for City services. This has been especially true throughout the long period from the onset of the Great Recession. If we have a cool, wet summer, we sell less water. If we have a harsh winter, our cost for providing snow and ice

control rises. Freeze-thaw cycles tend to produce water main breaks. Water lines freeze during the winter months and must be de-thawed. The need for Police services and property maintenance complaints tend to increase as citizens grapple with increasingly difficult circumstances. The need for maintenance of our municipal infrastructure, including streets and water and sewer systems, remains constant to avoid costly failures in the future.

Costs of Unfunded State and Federal Mandates

In addition to decreases in revenue and increases in service demands, local governments must adhere to numerous State and federal requirements that are not necessarily accompanied by funds from the State or the federal government. Examples include, mandates by Illinois Environmental Protection Agency and the U.S. Environmental Protection Agency related to water and sewage issues, provisions in the Prevailing Wage Act, and other state mandates.

OPPORTUNITIES

Despite the challenges there is room for optimism.

Economic Outlook

Illinois' unemployment rate declined from 5.8% in October, 2016 to 4.9% in October, 2017. According to Moody's Analytics, Illinois has a lot of what businesses need to thrive over the long-term: talent, access to customers and capital, and transportation. However, fiscal reforms are needed before they can fully capitalize on these strengths.

Attractive Place to Live and Work

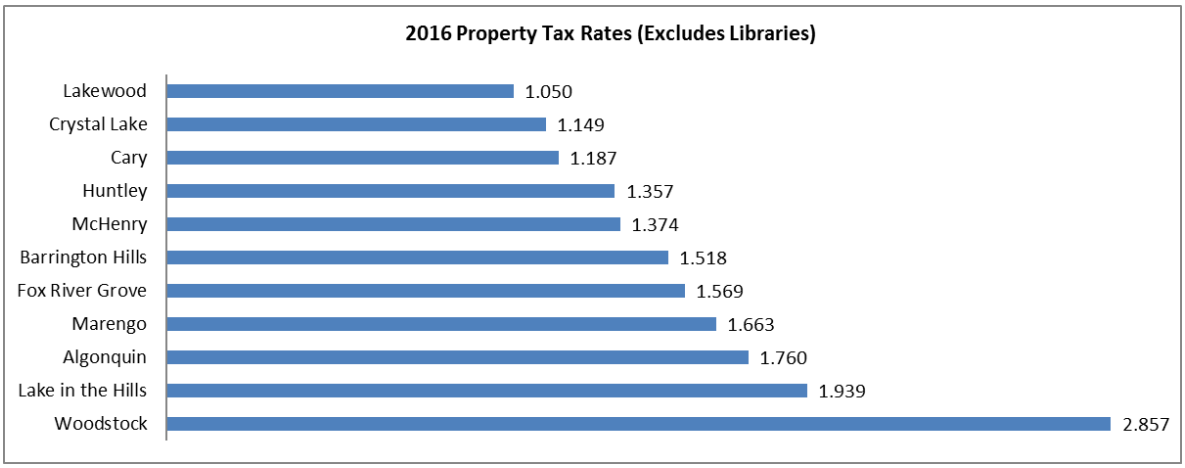
Crystal Lake continues to be an attractive place to live and conduct business. Since 2012, businesses have occupied over 3,187,242 square feet of commercial space in Crystal Lake, creating or preserving 3,026 jobs.

In addition to all the commercial development that occurred this past year, a new Mariano's grocery store and Steinhafels Furniture store are under construction with planned openings later in 2018. Two major senior residential developments are at the beginning stages of obtaining their entitlements so that they can provide a mix of housing options to the community. In addition, a home builder is planning a 500+ unit single family, townhome and senior residential project that would provide another range of housing options and would be built over the next several years.

Low Property Tax

The fiscal year 2018/2019 budget continues the funding of General Fund services without the use of a General Fund Property Tax. General Fund services include Police, Community Development, Streets, Storm Sewers, Fleet and Facility Maintenance, as well as Legal, City Administration and the Three Oaks Recreation Area. The primary funding of these services are Retail Sales Tax, Home Rule

Sales Tax and other alternate revenue sources. When comparing surrounding communities that provide like services, Crystal Lake's portion of a property owner's tax bill is among the lowest as illustrated in the following comparison.



On December 5, 2017, the Crystal Lake City Council adopted an Ordinance that is anticipated to decrease the City's property tax rate by at least 1.28%. This decrease could be even greater depending on changes in the Equalized Assessed Valuation in the City which will be finalized in spring, 2018.

During the past few years, the City took actions to minimize property tax increases despite having one of the lowest property tax levies in the region. The way in which the City was able to mitigate tax levy increases were through spending controls and by utilizing reserves.

Fund Reserves

A fund reserve is an unrestricted fund balance set aside to stabilize a municipality's finances to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures that may result from emergency situations, provide cash flow liquidity for general operations, and maintain investment grade bond ratings and good credit standing.

While credit agencies have always analyzed fund balance as part of their evaluation of credit-worthiness, increased attention has been focused on determining sufficient levels because of recent events in the credit markets. The City's Financial Policies indicate that the City shall strive to maintain a minimum unassigned fund balance in the General Fund of between 25% and 50% of operating expenditures.

For the past few years, the City has used fund balance to mitigate tax increases. At April 30, 2011, the City had an unassigned fund balance for the General, Insurance Reserves, Home Rule Sales Tax, and Capital Equipment Replacement Funds of 82.44%. It is estimated that at the end of the 2018/2019 fiscal year, the City will have an unassigned fund balance of 43.63% before reserving funds

to use in the subsequent fiscal year. Funds that have been restricted or assigned include amounts that are held in reserve by the City's liability insurance carrier (IRMA) and group health insurance administrator (IPBC). The fiscal year 2018/2019 budget continues the use of fund reserves to pay for capital related items.

Crystal Lake, like all municipalities, must continually evolve to meet the changing needs of its citizens. Because the City is a service provider, its main expenditures are personnel related. City staff continuously examines municipal services for efficiency, effectiveness, usefulness and sustainability, and develops options and strategies that enable the City to match resources (financial, physical and human) to the desired level of service. As was mentioned earlier, the 2018/2019 budget includes the elimination of the equivalent of twenty-seven and one-quarter positions or 10.2% since the start of the Great Recession.

Strategic workforce reduction is one path that City staff includes for a sustainable budget model. Other elements include further cost cutting, increased economic development, and examination of government consolidation/cooperation.

Financial Stewardship

The City takes its role as financial steward very seriously. The Government Finance Officers Association (GFOA) voted to award the City of Crystal Lake's budget document the Distinguished Budget Presentation Award for the 2017/2018 fiscal year. This award is the highest form of recognition in governmental budgeting. Also this year, the City received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association. This is the twenty-eighth year in a row the City has received this award. It is expected that the City will be recognized for its accomplishments in budgeting and financial reporting again next year. Finally, in 2009, Standard and Poor's rated the City for the first time with an AA+ rating. The AA+ rating was affirmed by Standard and Poor's again in 2012, 2013 and 2014.

FUND SUMMARY

The City of Crystal Lake maintains fifty-one individual funds. Nine individual funds are Library Funds. Seventeen funds, consisting of resources received and held by the City as an agent for others, are not subject to appropriation but are reported in the City's Comprehensive Annual Financial Report. They include Special Services Areas (44, 45 and 46) and Special Assessments (105/106, 132, 140/141, 143, 144, 145, 147, 149, 156, 157, 158, 159, 160, and 161).

Included in this submittal are the budgets for the following funds:

- General Fund
- Water and Sewer Funds (Water and Sewer Operating Fund, Water & Sewer Debt Service Fund, Water & Sewer Capital & Equipment Replacement Fund, Water & Sewer 2015 GO Project Fund and the Water & Sewer SSA Participation Fees Fund)
- Fire Rescue Fund
- Library Funds (Library Operating Fund, Library Construction & Repair Fund, Library Ames Trust Fund, Library Gift & Memorial Fund, Library Working Cash Fund, Library Per Capita Fund, Library Special Reserve Fund, Library IMRF Fund and the Library FICA Fund)
- Other Funds (Motor Fuel Tax Fund, Road/Vehicle License Fund, School Crossing Guard Fund, IMRF/FICA Fund, Insurance Reserves Fund, Three Oaks Recreation Area Development Fund, Restricted Police Fund, Foreign Fire Insurance Tax Fund, Commuter Parking Fund, Capital & Equipment Replacement Fund, Police Pension Fund and the Firefighters' Pension Fund)
- Debt Service Funds (Three Oaks Debt Service Fund, SEECOM Debt Service Fund and the Crystal Heights Debt Service Fund)
- TIF Funds (Main Street TIF Project Fund, Virginia Street TIF Project Fund and the Vulcan Lakes TIF Project Fund)

The presentations of the major funds are divided by departments. Each departmental presentation contains a statement of activities, an organizational chart, a personnel summary, Fiscal Year 2017/2018 accomplishments, Fiscal Year 2018/2019 objectives, a budget by account, and a brief summary of account information.

Staff has worked diligently to provide a budget proposal that meets the high standards of the City and reflects a conservative view of the economic environment. The overriding concern in preparing this budget was the future state of the economy and what impact it will have on City revenues. Staff will continue to undertake cost-saving measures in FY 2018/2019 to reduce expenditures, seek funding opportunities to offset program and project costs and to explore alternate revenue sources.

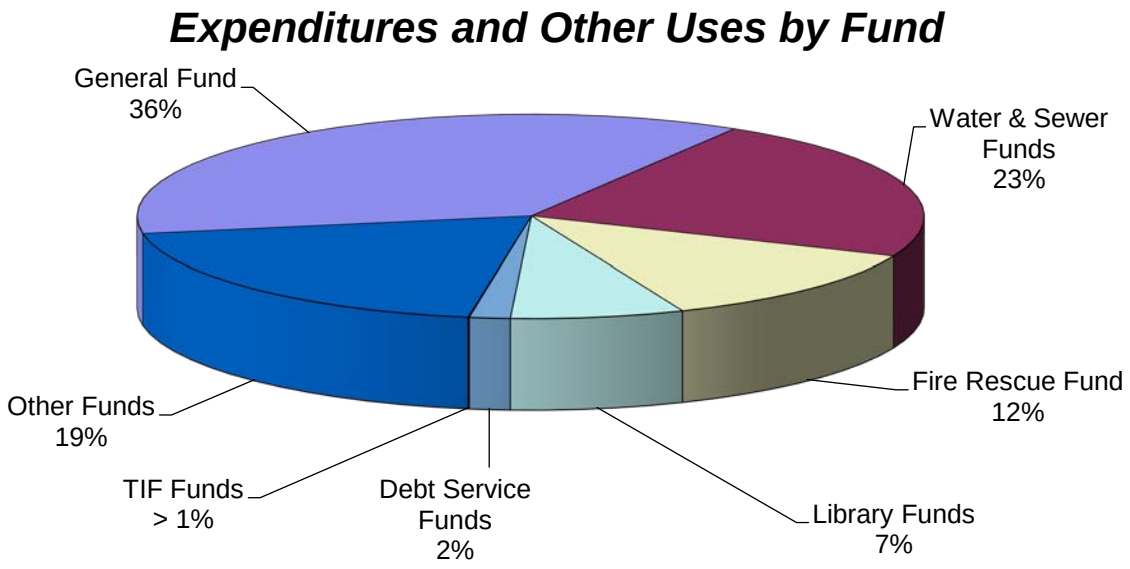
BUDGET SUMMARY

	Governmental Activities	Business-Type Activities	Total City Funds	Pension Funds	Library Funds
Operating Activities:					
Operating Revenues	$45,987,830	$14,165,841	$60,153,671	$7,514,233	$4,954,907
Operating Expenditures	(43,905,855)	(12,240,375)	(56,146,230)	(4,978,500)	(5,040,384)
Revenues in Excess of Operating Expenses	2,081,975	1,925,466	4,007,441	2,535,733	(85,477)
Other Uses: Capital Activities	(2,081,975)	(1,925,466)	(4,007,441)	0	0
Revenues & Other Sources in Excess of Operating Expenditures & Other Uses	$0	$0	$0	$2,535,733	($85,477)
Capital Activities:					
Gain (Loss) on Sale of Assets	$79,800	$27,000	$106,800	$0	$0
Bond/Loan Proceeds	0	300,000	300,000	0	0
Capital Lease Financing	767,580	360,788	1,128,368	0	0
Capital Grants/Reimbursements	542,000	140,493	682,493	0	0
Capital & Equipment Replacement	(7,044,908)	(5,118,807)	(12,163,715)	0	(1,333,401)
Lease Payments	(200,907)	(84,799)	(285,706)	0	0
Other Sources: Operating Activities	2,081,975	1,925,466	4,007,441	0	0
Revenues & Other Sources in Excess of Capital Expenditures & Other Uses	($3,774,460)	($2,449,859)	($6,224,319)	$0	($1,333,401)
Net Change from Operating & Capital Activities	($3,774,460)	($2,449,859)	($6,224,319)	$2,535,733	($1,418,878)
Beginning Balance	27,594,574	8,178,515	35,773,089	72,203,115	4,921,051
Ending Balance	$23,820,114	$5,728,656	$29,548,770	$74,738,848	$3,502,173
Nonspendable, Restricted or Assigned	(5,137,787)	0	(5,137,787)	(74,738,848)	(613,406)
Available Balance	$18,682,327	$5,728,656	$24,410,983	$0	$2,888,767

Governmental Activities = The governmental activities of the City include general government, public safety, highways and streets, culture and recreation, and interest on long-term debt.

Business-Type Activities = Used to account for the acquisition, operations and maintenance of water and sewer facilities and services and is self-supporting through user charges.

BUDGET OVERVIEW



Budgeted expenditures and other uses for all funds in fiscal year 2018/2019 total $89,826,811 (including the Library), a decrease of $16,266 or -0.02% from the 2017/2018 fiscal year budget.

Fiscal year 2018/2019 expenditures and other uses are as follows:

- Operating expenditures $60,170,873
- Sales Tax Incentive Agreements $325,000
- Debt service $5,669,241
- Capital lease payments $285,706
- Capital expenditures $13,497,116
- Transfers between City funds $9,878,875

The difference between expenditures, other uses, revenues and other sources are the planned use of fund balance to provide for improvements to roads and maintenance of water and sewer infrastructure, as well as to fund capital equipment purchases.

Revenues and other amounts available to support the fiscal year 2018/2019 budget are $84,719,347, an increase of $929,658 or 1.11% from the 2017/2018 fiscal year budget.

This increase is primarily due to:

- Increase in Sales Tax as two major retailers (Mariano's and Steinhafels Furniture) will commence operations in the City during FY2018/2019.
- Increase in Use Tax as online sales continue on an upward trajectory.
- Increase in collections of ambulance fees.

- Increase in revenue for providing fire protection services to the Crystal Lake Rural Fire Protection District and to the Village of Lakewood. Fire protection service fees are based in part, on the equalized assessed value of property within each's boundaries. Both are subject to limitations of the Property Tax Extension Limitation Law (PTELL).
- Increase in user charges as part of planned multi-year water and sewer rate increases.
- Increase in connection fees associated with the build out of residential development over the next four years.
- Increase in funding to provide for pension obligations.
- Decrease in Telecommunications Tax as internet-based technologies for communications are substituted for land lines.
- Decrease in borrowing for infrastructure projects. The 2017/2018 fiscal year budget included loan proceeds of $3,200,000 for the construction of a second digester to treat wastewater; whereas, the fiscal year 2018/2019 budget anticipates loan proceeds of $300,000 to engineer the expansion of a water treatment plant. Actual construction shall take place in the subsequent year.
- Decrease in transfers between City funds.

Fiscal year 2018/2019 revenues and other sources are as follows:

- Revenues $73,412,104
- Loan proceeds $300,000
- Lease financing $1,128,368
- Transfers between City funds $9,878,875

Streets

The fiscal year 2018/2019 budget reflects $1,720,000 for the City's annual street resurfacing program. Of the $1,720,000 total, $1,340,000 will be funded from the General Fund, using a combination of Home Rule Sales Tax and unassigned Fund Balance. The remaining $380,000 of street resurfacing will come from proceeds from the Township Road and Bridge tax and vehicle sticker proceeds. The annual street resurfacing program, combined with other roadway improvements total over $4.36 million. Roadway improvements budgeted in the Capital Replacement Fund include:

- Intersection (IL 176/Main) Improvement - Engineering
- Intersection (US 14/Virginia Rd) Improvement – Engineering
- Intersection (Main/Crystal Lake Ave) Improvement – ROW Acquisition
- Intersection (Main/Crystal Lake Ave) Improvement - Engineering

Funds to provide for intersection improvements at Route 176/Briarwood Road, as well as those for roadway improvements along South Main Street have been re-budgeted. These projects are complete; however, the City has not received final construction invoices from the State of Illinois.

Streets programmed for resurfacing in fiscal year 2018/2019 are:

Street	Limits	
	From	To
Short Street	Ellsworth Avenue	West End
Main Street Alley	Beardsley Street	South End
Crystal Ridge Dr	Carmella Drive	Walkup Road
Revere Drive	Talismon Drive	Crystal Ridge Drive
Carmella Drive	Revere Drive	Crystal Ridge Drive
Mira Street	Talismon Drive	Carmella Drive
Talismon Drive	Talismon Court	Walkup Road
Talismon Court	Talismon Drive	Mira Street
Parkview Court	Walkup Road	Carmella Drive
Diamondo Street	Talismon Drive	Talismon Court
Rebecca Street	Main Street	McCullum Street
View Street	Lorraine Drive	East End
Hedrick Street	View Street	North End
Park Boulevard	View Street	Route 176
Hunters Trail	Swanson Road	Dogwood Drive
Harper Lane	Hunters Trail	Williamsburg Lane
Flagstone Drive	Hunters Trail	Hunters Trail
Williamsburg Lane	Swanson Road	Moorland Lane
Moorland Lane	Village Road	North End
Crandon Place	Hunters Trail	North End
Crandon Court East	Crandon Place	East End
Crandon Court West	Crandon Place	West End
Dogwood Drive	Alexandra Blvd	Driftwood Lane
Lilac Drive	Alexandra Blvd	Driftwood Lane

Capital Expenditures

The fiscal year 2018/2019 City budget reflects capital expenditures of $13.49 million. In addition to resurfacing and roadway improvements, other major capital expenditures reflected in this budget are:

Automotive Equipment
Computer Hardware and Software
Disaster Recovery Plan Development – Information Technology
Tree Replacement (EAB Eradication)

Sewer Improvements
- Honeysuckle Storm Sewer
- Mary Lane Storm Sewer
- North Crystal Lake Park Beach City Storm Sewer (Engineering Design)
- Union/College Storm Sewer (Engineering Design)
- Woodland Channel
- Garden Vista Depression Outlet

Multi-Use Path (Country Club)
Wastewater Treatment Plant #2
- Parking Lot/Driveway Reconstruction

Wastewater Treatment Plant #3
- HVAC Replacement (Sand Filter Building)

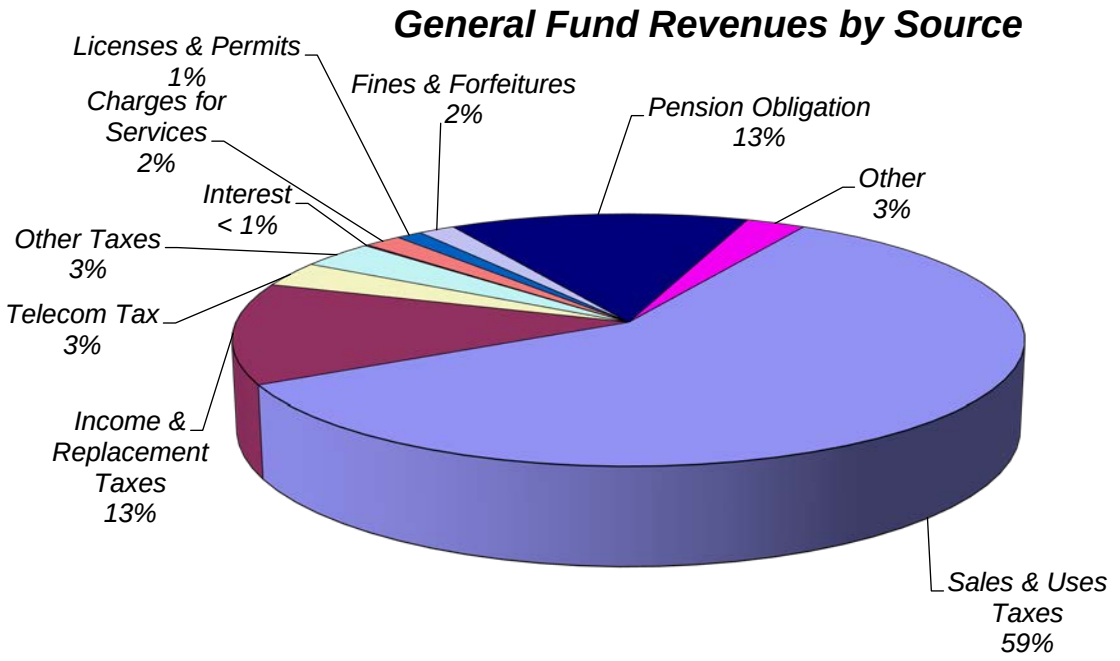
Water Delivery Study
Water Main Relocation – US 14 from IL 176 to Crystal Lake Avenue (Final)
Water Treatment Plant #2
- Plant Expansion (Engineering)

Water Treatment Plant #4
- Motor Control Center, Generator and Transfer Switch Replacement

Water Treatment Plant #5
- Iron Filter, Roof, HVAC Replacement (Engineering)

Emergency Generator Installation
- Lift Station #2, #8, #10, #17, #28

Lift Station #9 Rehabilitation
Lift Station #14 Rehabilitation (Engineering)



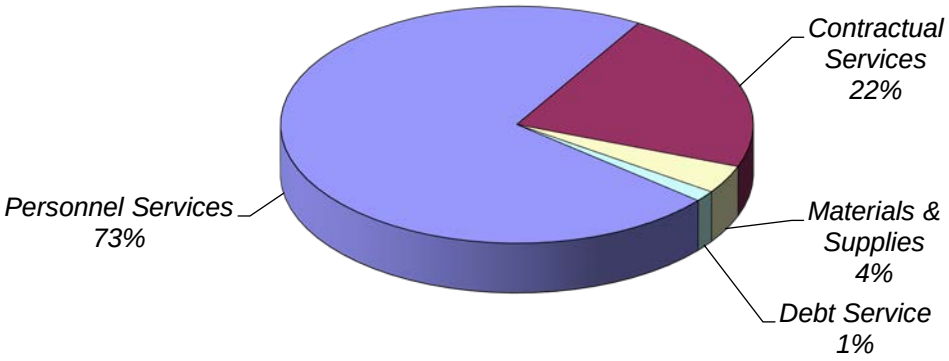
With the continuation of no corporate property tax, the General Fund's single largest revenue source is Retail Sales Tax, both the 1% Municipal Tax and the Home Rule Sales Tax. Beginning in fiscal year 2017/2018, operating revenues of the Three Oaks Recreation Area, as well as Home Rules Sales Tax are being reported as income in the City's General Fund. In years prior, these were segregated in their own Fund.

Retail Sales Tax ($11.94 million), Home Rule Sales Tax ($5.18 million), Income Tax ($3.90 million), Use Tax ($1.07 million) and Telecommunication Tax ($1.00 million) comprise the majority of the revenue sources for the General Fund or 74.63% of the total revenues. Retail Sales Tax, Home Rule Sales Tax, Use Tax and Income Tax, unlike Property Tax, are volatile and greatly influenced by the economy.

Fiscal year 2018/2019 General Fund revenues, as compared to those of the prior year budget, are up 2.86% or $741,970 before accounting for property taxes that pass through the General Fund to the Police Pension Fund and to the Firefighter Pension Fund. The increase in revenues are largely attributed to increases in Sales and Use taxes offset by a decrease in Telecommunications Tax.

Going forward, staff will undertake a comprehensive review of all revenue sources, including General Fund revenues, to determine opportunities to diversify revenues that will allow the General Fund to remain strong even in tough economic times.

General Fund Expenditures by Object



Fiscal year 2018/2019 General Fund expenditures, as compared to those of the prior year budget are up 0.61% or $150,154 before accounting for property taxes that pass through the General Fund to the Police Pension Fund and the Firefighter Pension Fund. Primary reasons for this minimal increase include: elimination of positions that were vacated through attrition, changes in group health insurance plans elected by employee participants since the FY 2017/2018 budget was adopted, a reduction in amounts budgeted in the Police Department for SEECOM 9-1-1 dispatch services to better reflect an allocation of costs between Police and Fire Rescue based on the number of calls for service, and a reduction in Sales Tax Sharing incentives as the second of two such agreements have met the threshold for incentive payments.

Fiscal year 2018/2019 General Fund expenditures reflect the elimination of three one-half positions (1.0 full-time equivalent in the City Administration Department, 1.0 full-time equivalent in the Public Works Storm Sewer Division, 1.0 full-time equivalent in the Public Works Streets Division and .50 full-time equivalent in the Public Works Fleet and Facility Services Division). An Administrative Assistant position (1.0 full-time equivalent) was moved from the Public Works Administration Division (Water and Sewer Fund) to the Public Works Streets Division (General Fund). Changes in remaining wages reflect projected merit increases as well as contractually obligated increases. Non-union employees' ability to receive a pay raise (from 0% to 3.0%) is based upon their individual performance.

Substituting for positions eliminated in the Public Works Department for FY2018/2019, are programs to outsource street sweeping (Public Works Streets Division in the General Fund), on-site fleet parts and inventory services, (Public Works Fleets & Facility Services Division in the General Fund) and sewer cleaning and televising services, sewer assessment services and hydrant painting services (Public Works Water and Sewer Operations in the Water and Sewer Fund). Funds to provide for additional pavement patching services have been budgeted as well.

In response to a number of variables, including the Affordable Health Care Act and its effect on health care costs across the region, funding for the City's own group health insurance plan is expected to rise in aggregate, 2.38% over amounts budgeted for fiscal 2017/2018. Increases beyond 2.38% in any one department or division are offset by reductions in another department or division.

Funds budgeted in the City's motor fuel accounts have been adjusted to best reflect costs based on a three year average of consumption multiplied by the three-year average cost per gallon of fuel.

During fiscal year 2010/2011, a Capital & Equipment Replacement Fund was established and initial funding was provided from General Fund reserves. Beginning in fiscal year 2017/2018, the Capital & Equipment Fund was used to account for capital acquisition and replacement of the Fire Rescue Fund, the Road/Vehicle License Fund and the Motor Fuel Tax Fund in addition to capital acquisition and replacement of the General Fund. Transfers from each of the respective Funds to the Capital & Equipment Replacement Fund are identified as Other Financing Uses in the Fund Summary.

Capital & Equipment Replacement Fund

Major capital and equipment expenditures in this budget include:

- Police Vehicle Replacements (10)
- Community Development Vehicle Replacement (1)
- Public Works Vehicle Replacements (7)
- Fire Rescue Vehicle Replacements (3)
- Ambulance Replacement (1)
- Fire Engine Replacement (1)
- City-Wide Tree Planting (Emerald Ash Borer (EAB) Erradication Program)
- Fiber Optic Network Installation (Engineering & Design)
- Computer Network Equipment
- Information Technology Disaster Recovery Plan Development
- Security Enhancements (City Hall Council Chambers and Administrative Areas)
- Irrigation System Expansion (Three Oaks Recreation Area)
- Roadway Resurfacing and Improvements

The fiscal year 2018/2019 budget includes funds that provide for a vehicle leasing and replacement program for all vehicles except ambulances and fire engines. Over time, City staff anticipate significant financial and practical advantages by utilizing a fleet leasing program versus purchasing vehicles outright. Advantages of utilizing a fleet leasing program include improved cash flow, implementation of an optimal fleet replacement schedules, reduced maintenance costs and increased management support including enhanced buying power.

The present value of lease payments are recognized as capital outlay (expense) offset by an equal amount in lease financing (revenue). Annual lease payments are budgeted as debt service – lease

payments in the Capital and Equipment Replacement Fund and in the Water & Sewer Capital and Equipment Replacement Fund.

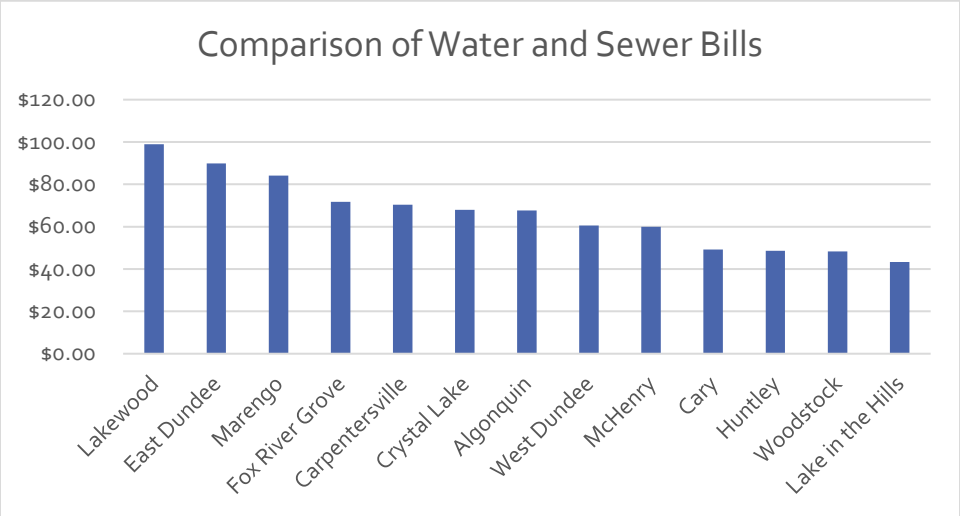
Water and Sewer Funds

The Public Works Department is charged with the responsibility of collecting, treating, pumping and distributing potable water and providing related water service to residents of Crystal Lake. The department is also responsible for the network of sewers conveying sanitary sewage in the City from its point of origin to the treatment facility for treatment and disposal.

The Water and Sewer Fund is a self-supporting utility. In the late 1990's, water and sewer connection fee receipts were pledged for the payment of a low interest loan from the Illinois EPA. As the economy slowed, so too did new construction and the receipt of connection fees to repay the City's debt. As connection fees from new construction fell short of the annual 200 new connections per year required to repay the debt, Water and Sewer Fund reserves were used to pay amounts due.

In 2012, the City authorized a Wastewater Master Plan to evaluate both wastewater facilities and determine necessary improvements both in the short term and long term. This report was completed in June of 2013. The City further authorized a Water Master Plan in 2013 to address both short-term and long-term required improvements in the City's water production system, treatment process, distribution system, and chlorides discharges from the water plants. This report was completed in February 2014. These reports provided the engineering analysis to identify critically needed improvements in the Wastewater Treatment and Water Division areas.

Finally, the City commissioned a water and sewer rate study, which was completed in February, 2014. The study provided a number of options which included an annual increase of 11.4% for water and sewer services for five consecutive years. The increase in water and sewer rates provides a funding mechanism that will allow the water and sewer fund to continue to be financially independent and allows for some capital investment in order to maintain water and sewer infrastructure systems. The fiscal year 2018/2019 budget incorporates the final year of rate increases recommended by the study and approved by the City Council in April, 2014. Despite the rate increases, the City's water and sewer rates continue to fall within a mid-point when compared to neighboring communities.



The accepted rate structure not only supports the continued operations of the water, sewer, and wastewater services of the City, but also the infrastructure improvements necessary for maintaining the integrity of the systems. The bulk of the water, sewer and wastewater projects are funded through the State Revolving Fund (SRF) programs, administered by the Illinois Environmental Protection Agency (IEPA).

The SRF programs, administered by the IEPA, include the Water Pollution Control Loan Program (WPCLP) for wastewater projects and the Public Water Supply Loan Program (PWSLP) for drinking water projects. These two programs are annually the recipients of federal capitalization funding, which is combined with state matching funds, program repayments, and bond and interest proceeds to form a perpetual source of low interest financing for environmental infrastructure projects.

The City is still working on finalizing the necessary due diligence for water projects but has proceeded with wastewater projects for the Water Pollution Control Loan Program. Wastewater projects included the rehabilitation of two secondary clarifiers at Wastewater Treatment Plant #2, the construction of a digester, control building and centrifuge building at Wastewater Treatment Plant #2, and the reconstruction of digesters #1 and #2, blower building rehabilitation, and the rehabilitation of trickling filters #1 and #2 at Wastewater Treatment Plant #3.

In order to complete the application process, at the May 15, 2015 City Council meeting, the City Council adopted an ordinance authorizing the borrowing of funds through the Water Pollution Control Loan Program. The loan will be repaid from revenues of the water and sewer system over a twenty-year period. The loan is not a general obligation of the City. When the City Council adopted the ordinance authorizing the borrowing of funds through the Water Pollution Control Loan Program, the anticipated interest rate was 2.21%. In December 2015, while finalizing the authorizations for the IEPA loan, the City was notified that the interest rate had dropped. The interest rate for the IEPA loan program for the Wastewater Plants # 2 and #3 Improvements Project

and Construction Engineering Services dropped from 2.21% to 1.85% which is a savings of approximately $540,000 over the life of the twenty-year loan.

Priority water/sewer capital expenditures in this budget include:

- Sewer Improvements
    - Honeysuckle Storm Sewer
    - Mary Lane Storm Sewer
    - North Crystal Lake Park Beach City Storm Sewer (Engineering Design)
    - Union/College Storm Sewer (Engineering Design)
    - Woodland Channel
    - Garden Vista Depression Outlet
- Final payment to the State of Illinois for the water main relocation along Route 14
- Parking Lot/Driveway Reconstruction (Wastewater Treatments Plant #2)
- HVAC Replacement (Sand Filter Building at Wastewater Treatment Plant #3)
- Water Delivery Study
- Water Treatment Plant #2 Expansion (Engineering)
- Motor Control Center, Generator and Transfer Switch Replacement at Water Treatment Plant #4
- Iron Filter, Roof and HVAC Replacement (Engineering) at Water Treatment Plant #5
- Emergency Generator Installations (Lift Stations #2, #8, #10, #17, #28)
- Lift Station #9 Rehabilitation
- Lift Station #14 Rehabilitation (#14)
- Public Works Vehicle Replacements (8)

Operating expenses in the Water & Sewer Fund for fiscal year 2018/2019, as compared to those of the prior year budget, are up 2.94% or $241,986.

Substituting for positions eliminated in the Public Works Department for FY2018/2019, are programs to outsource sewer cleaning and televising services, sewer assessment services and hydrant painting services. In an effort to reduce the infiltration of ground water into sanitary sewer mains, additional funds have been budgeted for the City's sewer lining and grouting programs.

Three additional seasonal positions have been added for FY2018/2019. Duties of the three seasonal positions will include assisting with mapping utility infrastructure using the City's Geographical Information System (GIS) and assisting with the City's hydrant flushing program. One Administrative Assistant position (1.0 full-time equivalent) was moved from the Public Works Administration Division (Water and Sewer Fund) to the Public Works Streets Division (General Fund).

Operating revenues in the Water & Sewer Fund for fiscal year 2018/2019, as compared to those of the prior year budget, are up 19.63% or $2,320,306.

Revenues from Water and Sewer user charges are projected to rise as part of planned multi-year rate structure increases. Adding to revenues in the City's Water and Sewer Fund are connection fees associated with the build-out of residential development over the next four years.

Fire Rescue Fund

The Crystal Lake Fire Rescue Department operates out of three stations and is charged with providing services not only to the City, but to the Crystal Lake Rural Fire Protection District and the Village of Lakewood through negotiated contracts. City Property Tax ($6.53 million), service fees from the Crystal Lake Rural Fire Protection District and the Village of Lakewood ($2.27 million) and ambulance fees ($1.35 million) comprise the majority of the revenue sources for the Fire Rescue Fund or 95.71% of the total revenues.

Fiscal year 2018/2019 Fire Rescue Fund revenues, as compared to those of the prior year budget, are up 1.67% or $173,851.

Operating expenses for fiscal year 2018/2019, as compared to those of the prior year budget, are up 5.53% or $541,759. Primary reasons for the increase are costs associated with the Crystal Lake wireless alarm system (CLWAN) and those associated with contract negotiations. The City's collective bargaining agreement with the Crystal Lake Professional Firefighters Association #3926 expires April 30, 2018.

In response to a number of variables, including the Affordable Health Care Act and its effect on health care costs across the region, funding for the City's own group health insurance plan is expected to rise in aggregate, 2.38% over amounts budgeted for fiscal 2017/2018. Increases beyond 2.38% in any one department or division are offset by reductions in another department or division.

Changes in wages reflect projected merit increases as well as contractually obligated increases. Non-union employees' ability to receive a pay raise (from 0% to 3.0%) is based upon their individual performance.

Fiscal year 2018/2019 transfers to the Capital Equipment & Replacement Fund (Other Financing Uses) will provide for capital acquisition and replacement that includes:

- Ambulance Replacement
- Fire Engine Replacement
- Fire Rescue Vehicle Replacements (3)

Other Funds

The remainder of the expenditures for the City is comprised of 26 funds that account for 20.40% of total expenditures and other uses. These funds include:

- Motor Fuel Tax Fund
- Road/Vehicle License Fund
- Insurance Reserves Fund
- Three Oaks Recreation Area Development Fund
- Restricted Police Fund
- School Crossing Guard Fund
- IMRF/FICA Fund
- Foreign Fire Insurance Tax Fund
- Debt Service Funds
- TIF Funds
- Police Pension Fund
- Fire Pension Fund
- Commuter Parking Fund
- Library Funds

Motor Fuel Tax Fund

The Motor Fuel Tax Fund is used to account for the maintenance and improvement of various streets in the City. Financing is provided from the City's share of Motor Fuel Tax allotments. State Statute requires these allotments to be used to maintain streets. Salt and other de-icing materials for the City's snowplowing operations, as well as traffic signal maintenance costs, are budgeted in the Motor Fuel Tax Fund.

Fiscal year transfers to the Capital Equipment & Replacement Fund (Other Financing Uses) will provide for capital acquisition and replacement that includes:

- Intersection (IL 176/Main) Improvement - Engineering
- Intersection (US 14/Virginia Rd) Improvement – Engineering
- Intersection (Main/Crystal Lake Ave) Improvement – ROW Acquisition
- Intersection (Main/Crystal Lake Ave) Improvement – Engineering
- Multi-Use Path (Country Club Road)

Funds to provide for intersection improvements at Route 176/Briarwood Road, as well as those for roadway improvements along South Main Street have been re-budgeted. These projects are complete; however, the City has not received final construction invoices from the State of Illinois.

Road/Vehicle License Fund

The Road/Vehicle License Fund is used to account for revenues received from County road and bridge taxes and to account for revenue from vehicle license fees. Fiscal year transfers to the Capital Equipment & Replacement Fund (Other Financing Uses) will provide for the City's annual City-wide road resurfacing program, annual pavement marking program, sidewalk repairs and curb replacement, and traffic safety improvements.

Debt Service Funds

Debt service funds are used to account for the payment of principal and interest funded mostly by alternative revenue sources. These include the Crystal Heights water and sewer project (funded by participation agreements), the Southeast Emergency Communications (SEECOM) project (funded by the SEECOM participants), and the Three Oaks Recreation Area construction project (funded from Home Rule Sales Tax receipts).

TIF Funds

In order to provide proper accounting procedures, and also to comply with State Statute, various capital construction funds were established. Included in TIF funds are the Main Street TIF, Virginia Street TIF and the Vulcan Lakes TIF. Initial funding for the Virginia Street project was provided using Home Rule Sales Tax. In accordance with City Resolution 2008R-88, tax increment will be used to reimburse the General Fund for amounts of Home Rule Sales Tax used for the Virginia Street project. Tax increment generated by the Vulcan Lakes TIF will be used to retire outstanding Build-America and Recovery Zone bonds that were issued for purposes of constructing the Three Oaks Recreation Area.

Restricted Police Fund

The Restricted Police Fund consists of revenues collected by the Police Department for specific infractions such as DUI, drug forfeitures and vehicle impoundments. The restricted accounts are governed by State or Federal statutes. These funds are limited in their potential uses and must be used by the Police Department for purposes directly related to DUI and drug related enforcement and prevention. Budgeted in the Restricted Police Fund for fiscal year 2018/2019 are funds to provide for squad equipment, K-9 expenses, National Night Out expenses, and the purchase of equipment for the Northern Illinois Police Alarm System (NIPAS) Officer.

Three Oaks Recreation Area Development Fund

The Three Oaks Recreation Area Development Fund was established during fiscal year 2013/2014 and was funded initially from developer donations in lieu of land for park and recreational purposes. Donations are restricted to the acquisition and development of park and recreation land that serve the needs of residents of the development for which donations were made.

Commuter Parking Fund

The Commuter Parking Fund is a Special Revenue fund used to account for revenues and expenditures associated with the operation and maintenance of the City's commuter parking areas.

FINANCIAL POLICIES

On April 15, 2014, the City Council approved a set of financial policies. Financial policies are the primary element to sound money management. They are a strongly recommended part of local government financial management. The National Advisory Council on State and Local Budgeting (NACSLB) recommends establishing budget practices through policy formation. The Government Finance Officer Association (GFOA) recommends establishment of a set of financial policies as part of the budgeting process. Financial policies are guiding principles for operational and strategic decision making related to financial management. Financial policies codify the methods of selection for improving the financial health of the City.

Debt Administration

By April 30, 2018, the City will have a number of debt issues outstanding. These include $29,505,000 in general obligation bonds and $1,525,000 in general obligation notes. General obligation bonds and notes shall be repaid using alternative revenue sources, not ad valorem property taxes.

In December, 2015, the City entered into a low-interest loan agreement with the Illinois Environmental Protection Agency. $14,840,000 of loan proceeds will be used for wastewater infrastructure improvements including the construction of a second digester at Wastewater Treatment Plant #2. As of January 17, 2018, $13,686,740 of loan proceeds were disbursed and $136,169 of interest accrued. Any remaining proceeds shall be disbursed before April 30, 2018. Additional revenue resulting from planned water and sewer rate increases will go towards re-paying principal and interest over the loan's twenty-year term that began on March 2, 2018.

Under Illinois Compiled Statutes, indebtedness is limited to 8.625% on the value of taxable property in non-home rule communities. Since the City is a home rule community, the City is not subject to these limitations. However, the City has imposed the non-home rule limit upon itself through the approval of its Financial Policies and Procedures by the Crystal Lake City Council. The City's ratio of general obligation debt and loans to the value of taxable property in the City, as determined using the City's 2016 equalized assessed valuation is 4.41%.

Budgetary Control Basis

The annual City Budget is prepared on the current financial resources measurement focus for all funds, using the modified accrual basis of accounting, whereas the City's basis for accounting for the Comprehensive Annual Financial Report is on an accrual and modified accrual basis. All annual

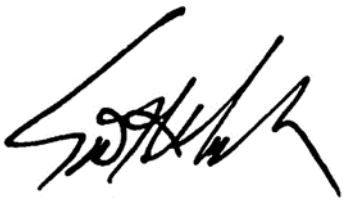
appropriations lapse at the end of the fiscal year to the extent they have not been expended or lawfully encumbered. Expenditures may not exceed appropriations at the fund level.

ACKNOWLEDGEMENTS

Our organizational culture is one in which each of the strategic commitments is not categorized by department, but rather requires contributions from all levels of the organization, departments, and elected and volunteer commissions. The City of Crystal Lake team, working as one, collectively impacts each strategic commitment. The City of Crystal Lake is in sound financial condition for fiscal year 2018/2019 as evidenced by our continued strong general purpose bond rating, as well as our adherence to external and internal financial policies. We believe the 2018/2019 Annual Budget balances the needs of the City in a fiscally responsible manner.

This budget is the culmination of a major effort by numerous members of the City Staff, City Council and the citizens of Crystal Lake whose input has been utilized to develop policy and spending priorities. We would like to especially thank the Department Directors, Assistant Finance Director Laura Herrig, Deputy City Manager Eric Helm, and the Finance and Administrative staff for their help in preparing and assembling this document. On behalf of the Management Team, we are pleased to present the Fiscal Year 2018/2019 City Budget.

Respectively submitted,



Gary J. Mayerhofer
City Manager



George J. Koczwara
Director of Finance/Treasurer

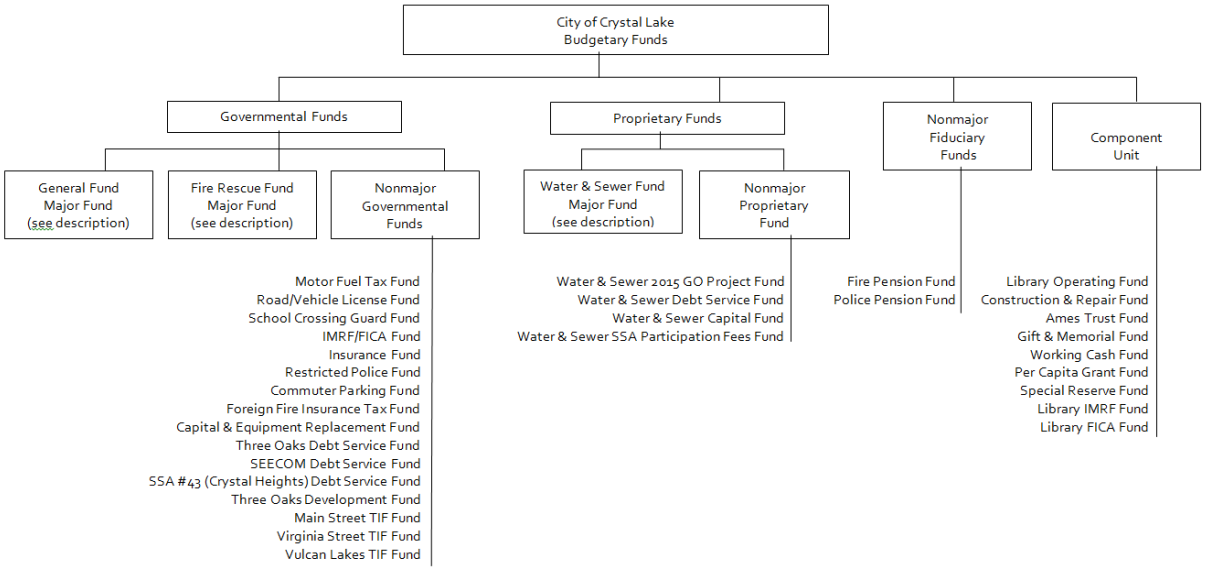
CITY OF CRYSTAL LAKE ORGANIZATIONAL STRUCTURE



MAJOR FUNDS AND ORGANIZATIONAL RELATIONSHIPS

The City of Crystal Lake utilizes an accounting system organized on the basis of funds, each of which is considered a separate accounting entity. Accounting for the operations of each fund is accomplished with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Resources are allocated to and recorded in individual funds based upon purposes for which they are to be spent and the means by which spending activities are controlled.

The City of Crystal Lake maintains fifty-one individual funds. Seventeen funds consisting of resources received and held by the City as an agent for others, are not subject to appropriation but are reported in the City's Comprehensive Annual Financial Report. Included in this submittal are the budgets for the following funds:



Major Fund Descriptions

The **General Fund** accounts for all general government activity not accounted for in other funds of the City. Departmental operating activities such as those of police, streets, storm water, and community development and the Three Oaks Recreation Area as well as general government support services, such as the City Manager's Office, Finance and Information Technology are accounted for in the General Fund.

Fire Rescue Fund is used to track the operating activities of the Fire Rescue Department. Funding for Fire Rescue Department activities is derived mostly from property taxes. Ambulance user fees, wireless alarm monitoring fees and grant proceeds make up the remainder.

The **Water and Sewer Fund** is comprised of a number of divisions working to maintain a quality water supply system and to collect, convey and treat wastewater effectively and efficiently.

The **Water and Sewer Capital & Equipment Replacement Fund** provides a budgetary set of account categories for the expenditure of funds to pay for the replacement of water and sewer infrastructure (mains, lift stations, treatment plants, etc.). Revenues are derived primarily from the issuance of notes or bonds.

Organizational Relationships

The presentations of the major funds are divided by departments. A department is a major administrative segment of the City which indicates overall management responsibility for an operation or a group of related operations within a functional area (i.e. Public Works Department). The smallest organizational unit included in this budget submittal is the division. The division indicates responsibility for one operational area, and in many cases these operational areas are put together to demonstrate a broader responsibility. When this is done, the divisions are combined to make up a department.

DEPARTMENT	FUND													
DIVISION	G	FR	WS	INS	RVL	IMRF	CG	RP	FF	MFT	DS	CF	P	CR
Executive Department	X													
Legal & Judiciary Department	X													
City Administration Department														
City Manager/Human Resources/Finance	X			X		X					X		X	X
Administrative Adjudication	X													
Shared Services	X													
Special Projects	X													
Park Administration	X													X
Police/Firefighter Pension	X													
Police Department	X						X	X						X
Fire Rescue Department		X							X					X
Community Development Department														
Community Development	X				X					X		X		X
Road Resurfacing					X					X				X
Road Reconstruction					X					X				X
Public Works Department														
Public Works Administration			X											
Streets	X													X
Fleet & Facility Services	X													X
Water & Sewer	X		X											X
Wastewater & Lifts	X		X											X
Health Department	X													
Information Technology Department	X													X
Fire & Police Commission	X													

G - General Fund, **FR** - Fire Rescue Fund, **WS** Water & Sewer Funds, **INS** - Insurance Fund, **RVL** - Road & Vehicle License Fund, **IMRF** - Illinois Municipal Retirement /FICA Fund, **CG** - Crossing Guard Fund, **RP** - Restricted Police Fund, **FF** - Foreign Fire Insurance Tax Fund, **MFT** - Motor Fuel Tax Fund, **DS** - Debt Service Funds, **CF** - Construction Funds, **CR** - Capital & Equipment Replacement Fund, **P** – Parking Fund

GUIDING PRINCIPLES

The Fiscal Year 2018/2019 budget was prepared based upon five primary guiding principles that over the years have made the City of Crystal Lake financially strong and capable of addressing multiple needs of its citizens. The principles are, for the most part, timeless, and will be part of the City's direction for the coming years, if not forever. However, the means in which we meet or work towards these principles may change from year to year. These guiding principles used in the development and analysis of this budget include:

Customer Service - Enhance customer service and citizen satisfaction.

- Implement mechanisms to promote effective internal and external communication.
- Provide training opportunities to employees that promote development of customer service skills.
- Provide efficient and effective service to residents by continuing to evaluate operations.

Economic Development – Continue to promote and foster economic development.

- Participate in community revitalization and create employment opportunities through business retention, attraction and diversification.
- Allocate necessary resources to continue development of the City's economy, focusing on the Route 14 and the Route 31 corridors.

Fiscal Management – Responsibly manage public funds and develop financial plans to balance resources with the community's priorities and vision.

- Explore grants and additional economic development opportunities.
- Explore dedicated revenue sources from which to fund capital projects.
- Evaluate projects and processes, seeking opportunities for cost savings.

Infrastructure – Evaluate, plan and implement important capital projects aimed at maintaining the City's infrastructure and upholding a high quality of life for residents.

- Provide adequate infrastructure throughout the City in order to ensure safe roadways and reliable water and sewer systems.
- Continue to develop and refine the City's transportation network in order to provide accessibility and mobility via the City's rail, trail and roadway systems.
- Strengthen partnerships to encourage enhanced recreation and cultural opportunities in the community.

Public Safety – Continue to allocate necessary resources for the maintenance of the public's health, safety and welfare.

- Provide for prompt, efficient and dependable emergency response.
- Emphasize public safety, emergency planning and homeland security.

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2018/2019

SUMMARY OF ALL FUNDS

REVENUE SUMMARY – ALL FUNDS

Fund	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
Revenues					
General Fund	$25,313,718	$24,194,518	$29,605,169	$29,602,362	$30,949,507
Home Rules Sales Tax Fund	5,200,095	5,081,438	0	0	0
Insurance Reserves Fund	237,846	492,056	16,000	16,170	23,209
Restricted Police Funds	171,795	141,677	77,500	85,813	77,500
Fire Rescue Fund	10,271,093	10,472,182	10,436,774	10,760,140	10,610,625
Road/Vehicle License Fund	717,195	705,579	685,000	657,505	653,202
School Crossing Guard Fund	86,284	93,193	110,000	110,000	110,000
IMRF/FICA Fund	1,860,510	1,691,376	1,592,931	1,577,004	1,592,931
Motor Fuel Tax Fund	6,029,789	1,409,319	1,135,384	1,731,650	1,117,794
Foreign Fire Insurance Fund	61,862	61,694	66,000	65,948	65,985
Commuter Parking Fund	0	0	282,500	282,505	282,500
Three Oaks Recreation Fund	496,758	630,708	0	0	0
Three Oaks Capital Fund	5	12	0	0	0
Three Oaks Development Fund	5,061	22,697	0	0	0
Debt Service Funds	426,152	349,410	342,271	367,401	341,352
TIF Funds	12,881	12,819	12,500	160,300	41,015
Capital Replacement Fund	3,760	4,287	529,560	74,423	744,010
Water & Sewer Funds	10,353,889	11,481,713	12,094,315	11,842,477	14,333,334
Police Pension Fund	2,284,124	6,084,839	3,751,066	3,833,297	4,108,485
Fire Pension Fund	2,873,295	4,834,565	3,130,799	3,636,121	3,405,748
Library Funds	4,704,605	4,846,987	4,825,350	4,775,336	4,954,907
Total - All Funds	$71,110,717	$72,611,069	$68,693,119	$69,578,452	$73,412,104

EXPENDITURE SUMMARY – ALL FUNDS

Fund	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
Expenditures					
General Fund	$26,591,255	$26,510,615	$28,308,807	$28,069,795	$29,061,329
Home Rules Sales Tax Fund	0	0	0	0	0
Insurance Reserves Fund	(295,484)	(353,696)	250,221	(240,500)	50,128
Restricted Police Funds	74,445	287,079	27,960	27,684	54,735
Fire Rescue Fund	9,007,982	10,079,549	9,796,665	9,919,605	10,338,424
Road/Vehicle License Fund	2,313,491	2,037,427	49,950	49,637	57,557
School Crossing Guard Fund	92,584	98,347	110,000	110,000	110,000
IMRF/FICA Fund	1,545,939	1,495,025	1,671,574	1,660,162	1,700,737
Motor Fuel Tax Fund	6,642,729	1,260,238	736,063	708,063	716,000
Foreign Fire Insurance Fund	187,976	6,168	65,750	65,750	65,985
Commuter Parking Fund	0	0	230,065	218,730	252,817
Three Oaks Recreation Fund	618,351	700,042	0	0	0
Three Oaks Capital Fund	42,707	48,250	0	0	0
Three Oaks Development Fund	100,667	921,585	0	0	0
Debt Service Funds	1,544,725	1,473,269	1,472,443	1,515,512	1,496,493
TIF Funds	1,500	1,700	101,500	1,650	1,650
Capital Replacement Fund	2,500,901	1,889,061	7,357,620	5,176,173	7,245,815
Water & Sewer Funds	12,561,207	20,851,966	16,841,345	15,320,637	17,443,981
Police Pension Fund	2,485,021	2,753,250	3,020,850	2,952,748	3,221,300
Fire Pension Fund	1,418,312	1,527,869	1,691,000	1,645,188	1,757,200
Library Funds	4,414,661	4,727,356	6,214,694	4,797,877	6,373,785
Total - All Funds	$71,848,969	$76,315,100	$77,946,507	$71,998,711	$79,947,936

INTERFUND TRANSFERS – ALL FUNDS

From:	To:	Purpose:	Fiscal 2019 Budget
General Fund	Three Oaks Debt Service Fund	Debt Service	$1,064,510
General Fund	Capital Replacement Fund	Road Resurfacing	$1,340,000
General Fund	Capital Replacement Fund	Rolling stock, equipment, technology	$1,229,053
Fire Rescue Fund	Capital Replacement Fund	Rolling stock	$736,147
Road/Vehicle License Fund	Capital Replacement Fund	Road Resurfacing	$700,000
Motor Fuel Tax Fund	Capital Replacement Fund	Road Reconstruction	$1,729,025
Vulcan Lakes TIF Fund	Three Oaks Debt Service Fund	Debt Service	$12,450
Virginia Street TIF Fund	General Fund	Virginia Street Corridor	$24,450
Water & Sewer Fund	Water & Sewer Capital Fund	Infrastructure	$2,405,735
Water & Sewer Fund	Water & Sewer Debt Service Fund	Debt Service	$637,505
			$9,878,875

REVENUES & OTHER FINANCING SOURCES – ALL FUNDS

Fund	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
Revenues & Other Sources					
General Fund	$28,799,869	$28,048,156	$29,614,669	$31,170,164	$30,973,957
Home Rules Sales Tax Fund	5,211,774	5,091,033	0	0	0
Insurance Reserves Fund	237,846	492,056	16,000	16,170	23,209
Restricted Police Funds	171,795	141,677	77,500	85,813	77,500
Fire Rescue Fund	10,271,093	10,472,182	10,436,774	10,760,140	10,610,625
Road/Vehicle License Fund	2,242,195	2,005,579	685,000	657,505	653,202
School Crossing Guard Fund	86,284	93,193	110,000	110,000	110,000
IMRF/FICA Fund	1,860,510	1,691,376	1,592,931	1,577,004	1,592,931
Motor Fuel Tax Fund	6,162,239	1,409,319	1,135,384	1,731,650	1,117,794
Foreign Fire Insurance Fund	66,200	61,694	66,000	65,948	65,985
Commuter Parking Fund	0	0	282,500	282,505	282,500
Three Oaks Recreation Fund	618,351	700,042	0	0	0
Three Oaks Capital Fund	5	48,250	0	0	0
Three Oaks Development Fund	5,061	921,585	0	0	0
Debt Service Funds	1,476,003	1,402,044	1,393,842	1,417,236	1,418,312
TIF Funds	13,381	12,819	12,500	160,300	41,015
Capital Replacement Fund	2,678,401	87,225	6,121,195	3,800,509	7,245,815
Water & Sewer Funds	17,953,556	26,636,989	20,538,179	20,281,794	18,037,362
Police Pension Fund	2,284,124	6,084,839	3,751,066	3,833,298	4,108,485
Fire Pension Fund	2,873,295	4,834,565	3,130,799	3,636,121	3,405,748
Library Funds	5,264,935	5,246,735	4,825,350	5,235,394	4,954,907
Total - All Funds	$88,276,917	$95,481,358	$83,789,689	$84,821,551	$84,719,347

The schedule of Revenues and Other Financing Sources (above) represents revenues of the City, bond or loan proceeds and transfers between funds

EXPENDITURES & OTHER FINANCING USES SUMMARY – ALL FUNDS

Fund	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
Expenditures & Other Uses					
General Fund	$29,234,307	$27,510,615	$31,915,252	$30,950,831	$32,694,892
Home Rules Sales Tax Fund	5,351,472	6,304,020	0	1,537,879	0
Insurance Reserves Fund	(295,484)	(353,696)	250,221	(240,500)	50,128
Restricted Police Funds	74,445	287,079	67,960	67,684	54,735
Fire Rescue Fund	9,007,982	10,079,549	10,347,015	10,458,412	11,074,571
Road/Vehicle License Fund	2,313,491	2,037,427	684,950	684,637	757,557
School Crossing Guard Fund	92,584	98,347	110,000	110,000	110,000
IMRF/FICA Fund	1,545,939	1,495,025	1,671,574	1,660,162	1,700,737
Motor Fuel Tax Fund	7,642,729	1,260,238	2,537,942	1,368,938	2,445,025
Foreign Fire Insurance Fund	187,976	6,168	65,750	65,750	65,985
Commuter Parking Fund	0	0	238,097	226,762	252,817
Three Oaks Recreation Fund	618,351	700,042	0	0	0
Three Oaks Capital Fund	42,707	48,250	0	4,535	0
Three Oaks Development Fund	100,667	921,585	0	0	0
Debt Service Funds	1,544,725	1,473,269	1,472,443	1,515,512	1,496,493
TIF Funds	13,179	12,945	112,500	40,209	38,550
Capital Replacement Fund	2,500,901	1,889,061	7,357,620	5,176,173	7,245,815
Water & Sewer Funds	16,391,537	25,922,386	22,085,209	20,395,887	20,487,221
Police Pension Fund	2,485,021	2,753,250	3,020,850	2,952,748	3,221,300
Fire Pension Fund	1,418,312	1,527,869	1,691,000	1,645,188	1,757,200
Library Funds	4,974,992	5,154,104	6,214,694	5,257,935	6,373,785
Total - All Funds	$85,245,833	$89,127,533	$89,843,077	$83,878,742	$89,826,811

The schedule of Expenditures and Other Financing Uses (above) represents operating and capital expenditures of the City, as well as transfers between funds.

REVENUES & EXPENDITURES BY TYPE – ALL FUNDS

Type	Fiscal 2016 Actual	Fiscal 2017 Actual	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
Revenues and Other Sources:					
Charges for services	$14,050,883	$15,945,430	$16,438,076	$16,209,667	$18,752,260
Licenses and permits	546,408	626,879	609,000	653,000	656,870
Intergovernmental	22,829,389	18,294,517	18,476,021	18,400,597	19,262,334
Fines and forfeits	776,859	707,910	677,000	658,213	654,900
Property taxes	17,876,217	16,857,457	16,881,686	16,980,321	17,574,600
Other taxes	7,451,052	7,251,411	7,294,500	7,280,069	7,350,490
Interest	585,809	6,647,902	2,162,115	2,762,016	2,147,554
Miscellaneous	3,005,831	2,571,807	2,454,256	2,935,091	2,710,263
Other sources	21,154,469	26,578,045	18,797,035	18,942,577	15,610,076
Total	$88,276,917	$95,481,358	$83,789,689	$84,821,551	$84,719,347
Expenditures and Other Uses:					
General government	$8,118,965	$8,201,476	$9,354,479	$8,681,331	$9,023,644
Public safety	27,756,242	28,237,376	29,455,136	29,327,490	30,943,471
Highways and streets	7,333,375	7,122,953	6,172,288	6,122,182	6,292,025
Waterworks and sewerage	6,931,552	7,145,968	8,227,049	8,218,453	8,469,035
Library & Three Oaks Recreation Area	4,987,468	5,070,988	5,789,471	5,418,705	5,767,698
Capital outlay	12,211,925	15,757,293	13,769,553	9,053,879	13,497,116
Debt service	4,509,443	4,779,046	5,178,531	5,176,671	5,669,241
Lease payments	0	0	0	0	285,706
Other uses	13,396,863	12,812,433	11,896,570	11,880,031	9,878,875
Total	$85,245,833	$89,127,533	$89,843,077	$83,878,742	$89,826,811
Revenues and Other Sources in Excess of Expenditures and Other Uses	$3,031,084	$6,353,825	($6,053,388)	$942,809	($5,107,464)
Beginning Balance, May 1	$102,956,239	$106,157,267	$111,196,019	$111,196,019	$112,897,255
Change in Receivables/Payables	169,944	(1,315,073)	758,427	758,427	0
Ending Balance, April 30	$106,157,267	$111,196,019	$105,901,058	$112,897,255	$107,789,791

REVENUES AND EXPENDITURES – BY FUND TYPE

	Governmental Funds			
	General Fund	Fire Rescue Fund	Nonmajor Governmental Funds	Total Governmental Funds
FY2018/2019 Revenues and Other Sources (Budget):				
Charges for services	$532,595	$4,051,804	$282,500	$4,866,899
Licenses and permits	374,450	0	282,420	656,870
Intergovernmental	17,057,664	2,000	2,021,134	19,080,798
Fines and forfeits	526,000	0	77,500	603,500
Property taxes	4,302,833	6,531,484	2,151,363	12,985,680
Other taxes	7,270,700	0	79,790	7,350,490
Interest	44,694	17,837	36,991	99,522
Miscellaneous	840,571	7,500	117,800	965,871
Other sources	24,450	0	7,578,765	7,603,215
Total	$30,973,957	$10,610,625	$12,628,263	$54,212,845
FY2018/2019 Expenditures and Other Uses (Budget):				
General government	$7,989,523	$0	$1,034,121	$9,023,644
Public safety	15,013,331	10,338,424	613,216	25,964,971
Highways and streets	4,901,353	0	1,390,672	6,292,025
Waterworks and sewerage	0	0	0	0
Library & Three Oaks Recreation Area	727,314	0	0	727,314
Capital outlay	0	0	7,044,908	7,044,908
Debt service	429,808	0	1,468,093	1,897,901
Lease Payments	0	0	200,907	200,907
Other uses	3,633,563	736,147	2,465,925	6,835,635
Total	$32,694,892	$11,074,571	$14,217,842	$57,987,305
Revenues and Other Sources in Excess of Expenditures and Other Uses	($1,720,935)	($463,946)	($1,589,579)	($3,774,460)
Beginning Balance, May 1	$11,472,023	$3,767,141	$12,355,410	$27,594,574
Change in Receivables/Payables	0	0	0	0
Ending Balance, April 30	$9,751,088	$3,303,195	$10,765,831	$23,820,114

REVENUES AND EXPENDITURES – BY FUND TYPE

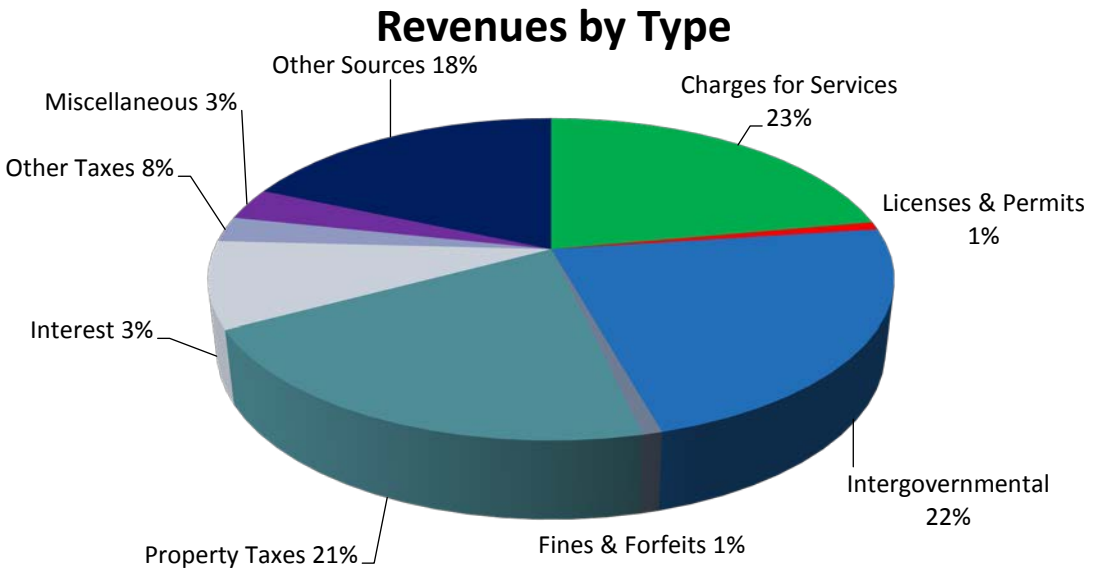
		Proprietary Funds				
	Water & Sewer Fund	Water & Sewer Capital Fund	Nonmajor Proprietary Funds	Nonmajor Fiduciary Funds	Component Units	Fiscal 2019 Totals
FY2018/2019 Revenues and Other Sources (Budget):						
Charges for services	$13,827,251	$0	$0	$0	$58,110	$18,752,260
Licenses and permits	0	0	0	0	0	656,870
Intergovernmental	0	87,315	0	0	94,221	19,262,334
Fines and forfeits	0	0	0	0	51,400	654,900
Property taxes	0	0	0	0	4,588,920	17,574,600
Other taxes	0	0	0	0	0	7,350,490
Interest	14,371	7,585	16,396	2,000,000	9,680	2,147,554
Miscellaneous	300,238	80,178	0	1,211,400	152,576	2,710,263
Other sources	0	3,066,523	637,505	4,302,833	0	15,610,076
Total	$14,141,860	$3,241,601	$653,901	$7,514,233	$4,954,907	$84,719,347
FY2018/2019 Expenditures and Other Uses (Budget):						
General government	$0	$0	$0	$0	$0	$9,023,644
Public safety	0	0	0	4,978,500	0	30,943,471
Highways and streets	0	0	0	0	0	6,292,025
Waterworks and sewerage	8,468,035	0	1,000	0	0	8,469,035
Library & Three Oaks Recreation Area	0	0	0	0	5,040,384	5,767,698
Capital outlay	0	4,673,807	445,000	0	1,333,401	13,497,116
Debt service	0	0	3,771,340	0	0	5,669,241
Lease Payments	0	84,799	0	0	0	285,706
Other uses	3,043,240	0	0	0	0	9,878,875
Total	$11,511,275	$4,758,606	$4,217,340	$4,978,500	$6,373,785	$89,826,811
Revenues and Other Sources in Excess of Expenditures and Other Uses	$2,630,585	($1,517,005)	($3,563,439)	$2,535,733	($1,418,878)	($5,107,464)
Beginning Balance, May 1	$2,874,177	$1,517,005	$3,787,333	$72,203,115	$4,921,051	$112,897,255
Change in Receivables/Payables	0	0	0	0	0	0
Ending Balance, April 30	$5,504,762	$0	$223,894	$74,738,848	$3,502,173	$107,789,791

CHANGES IN FUND BALANCE – ALL FUNDS

Fund	Beginning Balance	Revenues/ Other Sources	Expenditures/ Other Uses	Ending Balance
General Fund	$11,472,023	$30,973,957	$32,694,892	$9,751,088
Home Rules Sales Tax Fund	0	0	0	0
Insurance Reserves Fund	3,503,802	23,209	50,128	3,476,883
Restricted Police Funds	461,569	77,500	54,735	484,334
Fire Rescue Fund	3,767,141	10,610,625	11,074,571	3,303,195
Road/Vehicle License Fund	113,952	653,202	757,557	9,597
School Crossing Guard Fund	72,014	110,000	110,000	72,014
IMRF/FICA Fund	1,253,965	1,592,931	1,700,737	1,146,159
Motor Fuel Tax Fund	5,859,263	1,117,794	2,445,025	4,532,032
Foreign Fire Insurance Fund	151,561	65,985	65,985	151,561
Commuter Parking Fund	55,743	282,500	252,817	85,426
Three Oaks Recreation Fund	0	0	0	0
Three Oaks Capital Fund	0	0	0	0
Three Oaks Development Fund	97,819	0	0	97,819
Debt Service Funds	373,282	1,418,312	1,496,493	295,101
TIF Funds	412,440	41,015	38,550	414,905
Capital Replacement Fund	0	7,245,815	7,245,815	0
Water & Sewer Funds	8,178,515	18,037,362	20,487,221	5,728,656
Police Pension Fund	37,768,259	4,108,485	3,221,300	38,655,444
Fire Pension Fund	34,434,856	3,405,748	1,757,200	36,083,404
Library Funds	4,921,051	4,954,907	6,373,785	3,502,173
Total - All Funds	$112,897,255	$84,719,347	$89,826,811	$107,789,791

Expenditures and Other Uses in excess of Revenues and Other Sources represent planned use of available balances to pay for capital equipment and replacement.

MAJOR REVENUES

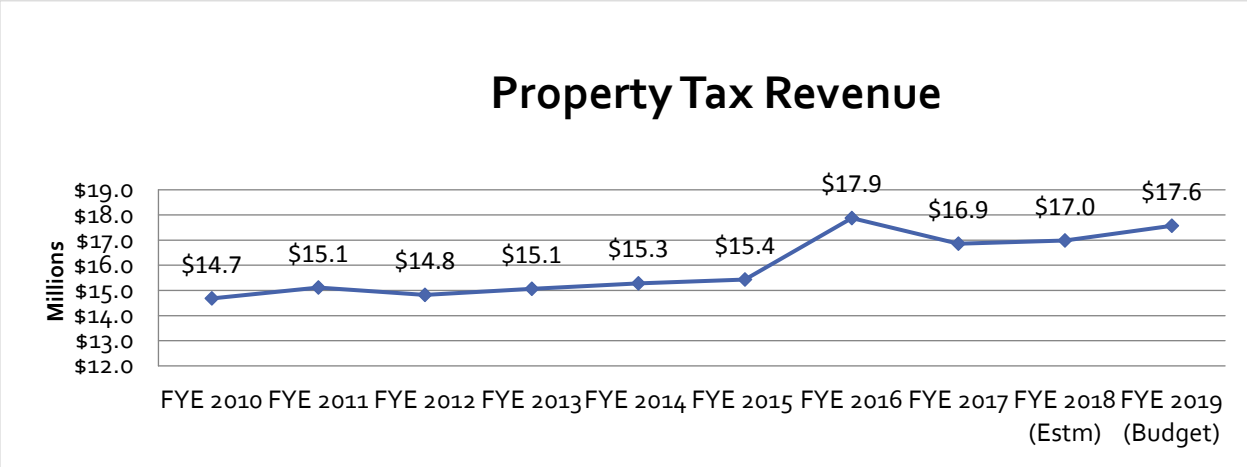


Budget preparation begins with revenue projections. Revenues are projected based on the following:

- Legislative action: The City continues to monitor the legislature through organizations such as the Illinois Municipal League (IML), when in session, to determine potential bills which would directly affect the amount of revenue received from the State.
- Consultation with departments directly involved in evaluating potential and existing revenues: Department heads are required to review their revenue streams during the budget process and make recommendations to the Director of Finance.
- Review of revenue history: The City reviews previous years' revenues to determine revenue projections for the upcoming budget year.
- Economic trends: State of Illinois employment rates, real estate development patterns, interest rates and the Consumer Price Index.
- Consulting with outside sources: The City consults with surrounding communities, County government, financial advisors, and other third-parties to assist in determining revenue forecasts and trends.

Revenue used to support City programs and projects comes from a variety of sources. The largest sources of revenue for the City come from property taxes ($17,574,600), sales taxes ($11,940,000), home rule sales taxes ($5,184,500), use taxes ($1,071,500), State income taxes

($3,903,000), user-fees for water and sewer ($12,739,651), fire rescue services ($2,273,804), ambulance services ($1,350,000), State motor fuel taxes ($1,064,000), telecommunication taxes ($999,350), cable franchise fees ($727,200) and interest income ($2,147,554). Combined, these sources represent $60,975,159 or over 83% of all receipts.

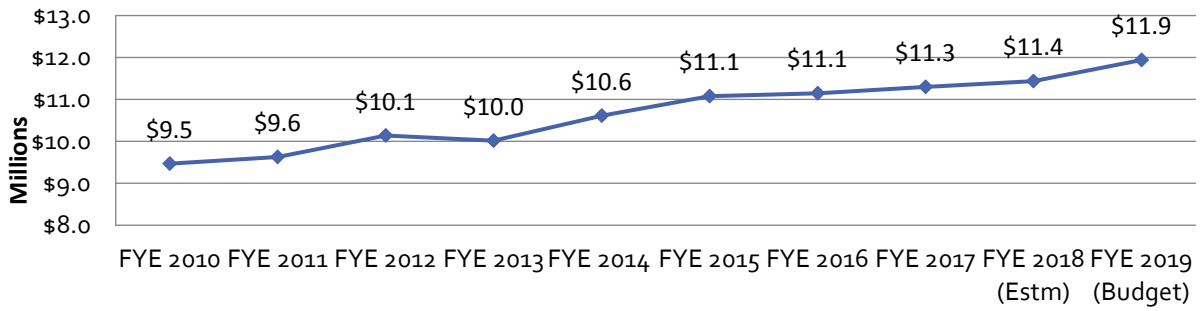


Property taxes include amounts levied against all real estate in the City. Real property taxes that will be collected during 2018/2019 were levied December 5, 2017 on assessed values as of January 1, 2017. Assessed values are established by the County Assessor at approximately 33.33% of appraised market value. Real property taxes are payable semi-annually. The first payment is due in June, the remainder is payable in September each year.

The County Treasurer collects property taxes on behalf of all taxing districts in the County including the City of Crystal Lake. The County Treasurer periodically remits to the City its portion of the taxes collected.

Property taxes are levied primarily for purposes of meeting pension obligations, public safety, library and recreation, and debt service. The City currently has no General Fund Property tax.

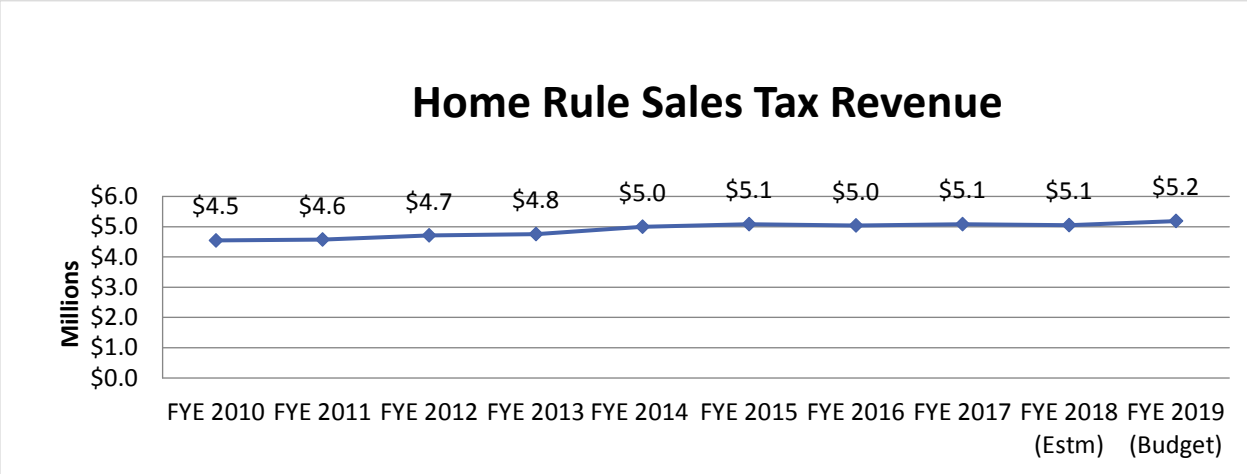
Sales Tax Revenue



Sales Tax on general merchandise in the City of Crystal Lake is 7.0%. Of the 7.0%, 1% is returned each month to the City with the remainder being distributed to the State, the RTA, and the County.

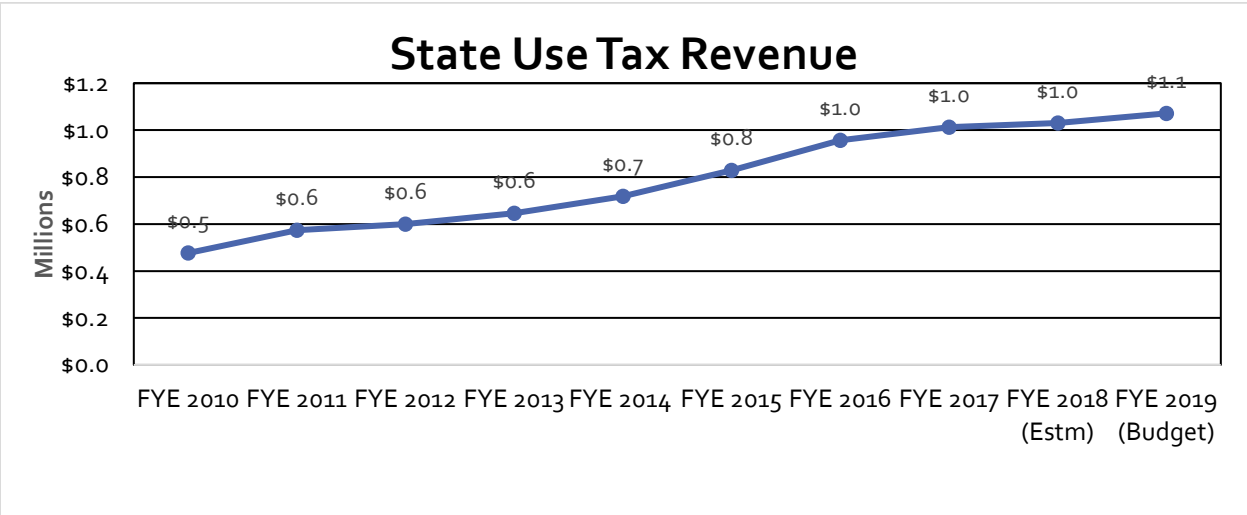
Despite substantial competition that has occurred from online sales and commercial growth in many areas surrounding Crystal Lake, the retail sector has remained stable over the past year. The City has continued to maintain strength as a retail base for serving the regular commercial needs for the immediate City population, and has continued as a regional point for commercial activities. Fiscal year 2017/2018 receipts are tracking 2.53% higher than those of the same period (May through January) in fiscal year 2016/2017. Receipts of sales taxes are anticipated to end the year 2.35% above budget.

For comparison purposes, fiscal 2016/2017 receipts were 1.07% higher than 2015/2016 for same period (May through January) and ended the year 1.32% higher than 2015/2016. Receipts of Retail Sales Tax are estimated to rise an additional 1.50% during FY2018/2019.



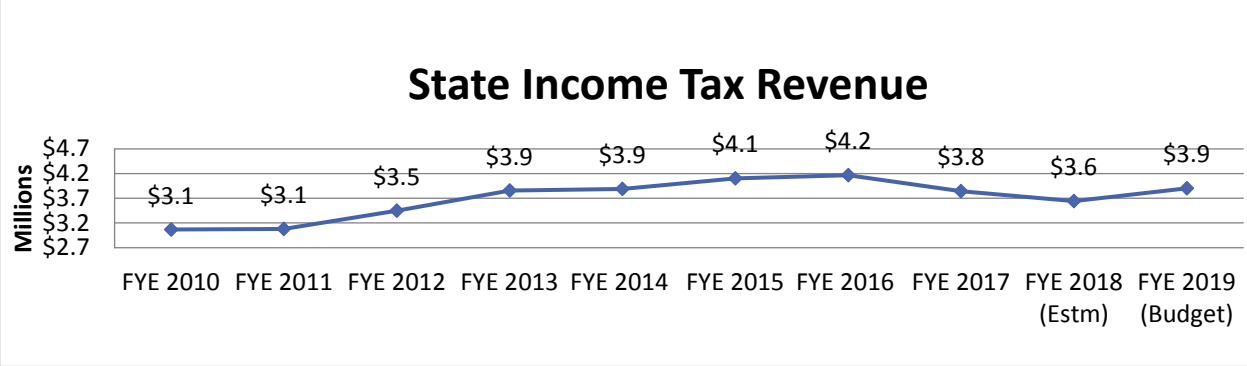
A 0.75% **Home Rule Sales Tax** was implemented under Illinois Home Rule Authority as of July 1, 2008. A Home Rule Sales Tax (imposed only on general merchandise) allows operational services of the City to be maintained, as well as to provide for Three Oaks Recreation Area debt service. Public Act 100-023 provides that, beginning July 2017, 2% of certain sales taxes (including Home Rule Sales Tax) collected by the state on behalf of municipalities will be transferred to the Tax Compliance and Administration Fund of the State. Amounts transferred from the City to the Tax and Administrative Fund is estimated at $103,000, rising to $105,000 in fiscal year 2018/2019.

Despite the transfer to the Tax Compliance and Administration Fund of the State, fiscal year 2017/2018 receipts are tracking 1.96% higher than those of the same period (May through January) in fiscal year 2016/2017. As a comparison, fiscal 2016/2017 receipts were 0.57% higher than 2015/2016 for the same period (May through January) and ended the year only 0.48% higher than 2015/2016. Receipts of Home Rule Sales Tax are estimated to rise 1.50% during FY2018/2019 over amounts budgeted for fiscal year 2017/2018.



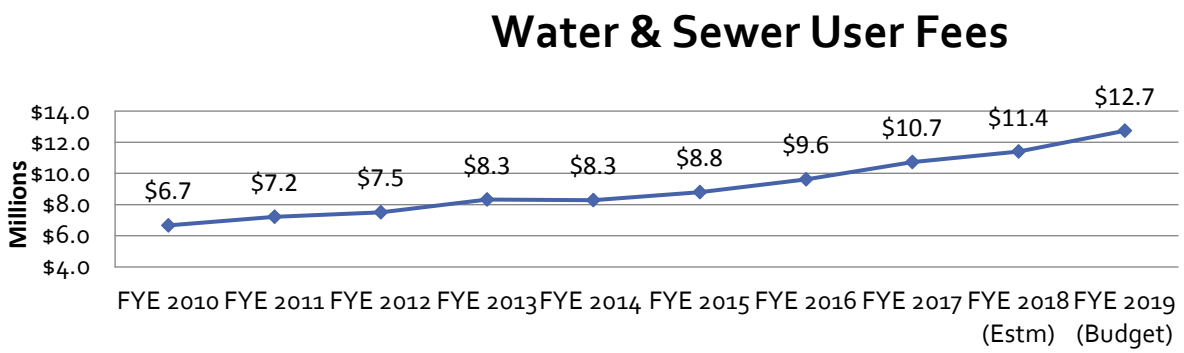
State Use Tax is imposed on the privilege of using, in Illinois, any item of tangible property that is purchased anywhere at retail. This liability may result when out-of-state vendors make retail sales to Illinois businesses or consumers; Illinois consumers who purchase tangible personal property at retail from out-of-state, unregistered retailers for use in Illinois without paying tax to the retailer; or Illinois businesses withdraw tangible personal property from their sales inventories for their own use. The use tax rate is 6.25% on purchases of general merchandise including automobiles and other items that must be titled or registered. Use Tax is 1% on qualifying food, drugs and medical appliances. Use Tax has risen in recent years due to strong growth in online sales. 20% of collections from sales of general merchandise and 100% of collections from qualifying food, drugs and medical appliances is returned to local governments.

Fiscal year 2017/2018 receipts are tracking 5.24% higher than those of the same period (May January) in fiscal year 2016/2017. As a comparison, fiscal 2016/2017 receipts were 4.39% higher than 2015/2016 for the same period (May through January) and ended the year 6.17% higher than 2015/2016. Receipts of Use Tax are estimated by the Illinois Municipal League to equal $26.30 per capita in FY2018/2019.



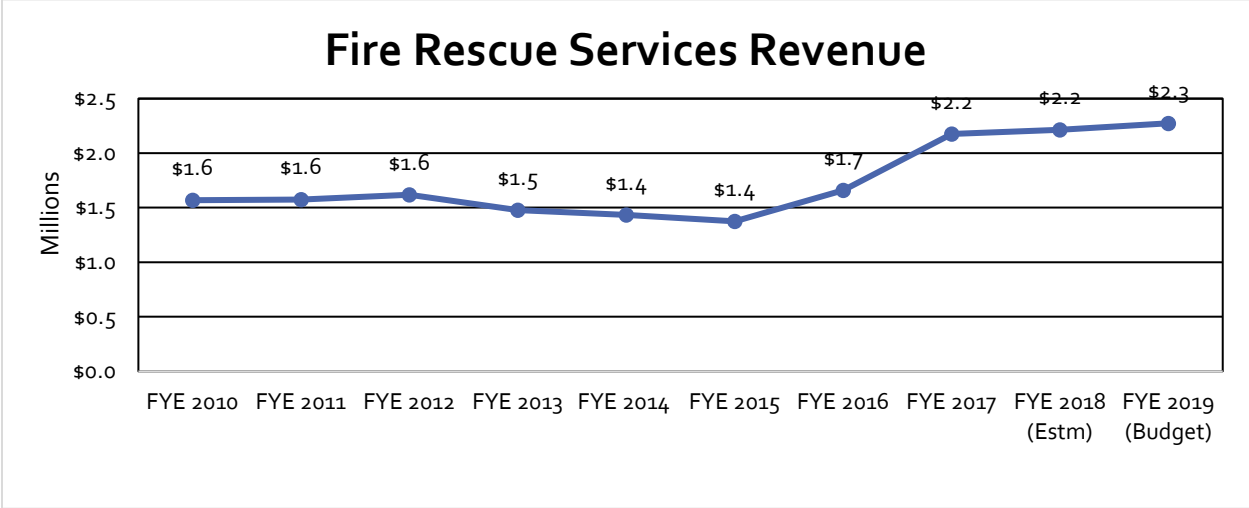
State Income Tax. Distributions of State income tax to cities and counties are based on their population in proportion to the total State population. The legislation to raise State income tax rates (4.95% for individuals, 7% for corporations) beginning July 2017 does not provide a share of increased revenues for local governments. Instead municipalities will receive a 10% (9% temporarily for State FY 2018) share of individual and corporate State income tax receipts based on pre-2011 tax rates. The Illinois Municipal League (IML) explains that the State's new allocation of tax revenue between Corporate Income Tax (CIT), Corporate Personal Property Replacement Tax (CPPRT) and Individual Income Tax (IIT), as well as ending the State's temporary suspension of Net Operating Loss (NOL) will cause downward pressure on CIT and CPPRT.

Fiscal year 2017/2018 receipts are tracking 5.30% lower than those of the same period (May through January) in fiscal year 2016/2017. Receipts of Use Tax are estimated by the Illinois Municipal League to equal $95.80 per capita in FY2018/2019.



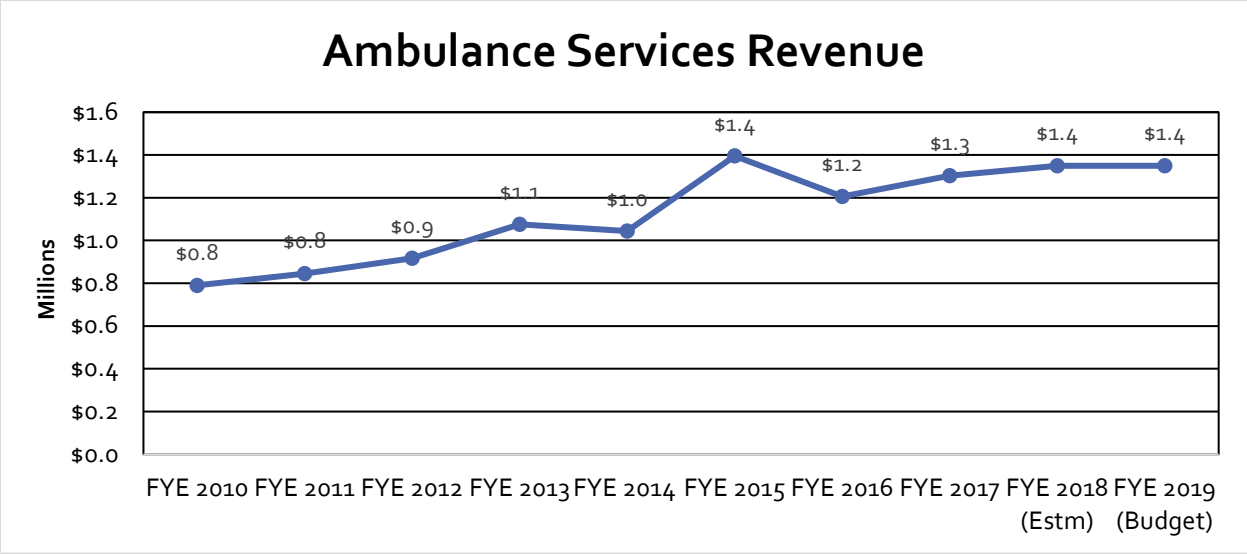
User fees for water and sewer are calculated on the number of gallons of water consumed as determined by a water meter. Meters are read every month. Fees for water and sewer are combined in a monthly bill sent to residents and businesses. This fiscal year 2018/2019 budget incorporates the final year of five consecutive years of rate increases approved by City Council in April, 2014.

An 11.4% increase in water and sewer rates provides a funding mechanism that will allow the water and sewer fund to continue to be financially independent and allows for some capital investment in order to maintain water and sewer infrastructure systems. It is anticipated that the 11.4% increase will make an additional $1,270,951 available for debt repayment and infrastructure improvements in FY2018/2019.



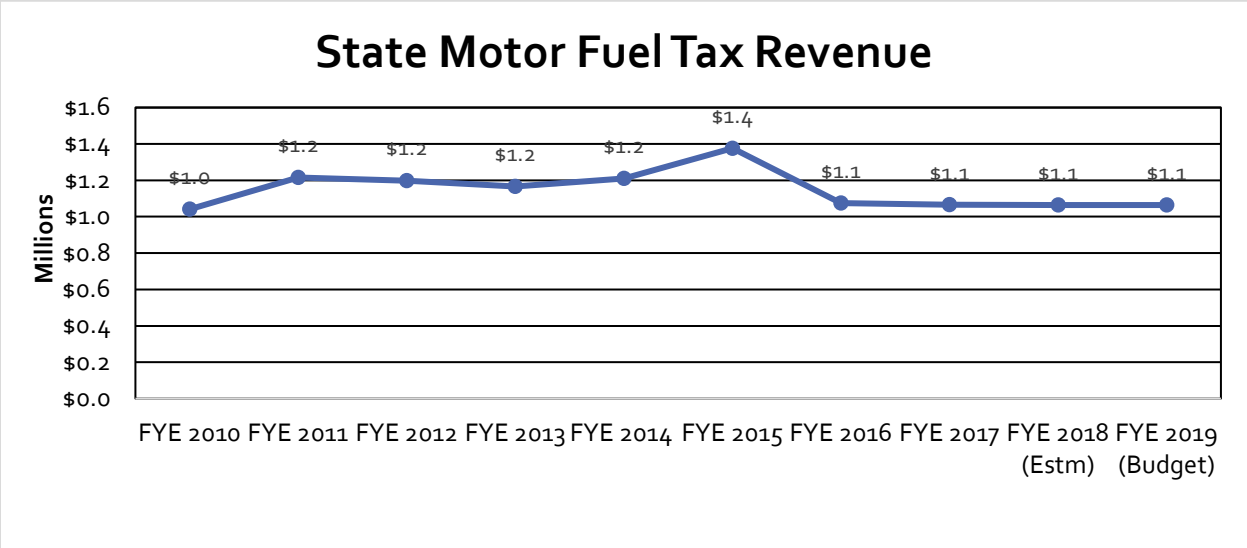
Fire Rescue Services. Through intergovernmental agreements, the City of Crystal Lake's Fire Rescue Department provides fire rescue and emergency lifesaving services to the citizens of the Crystal Lake Fire Protection District and to the citizens of the Village of Lakewood. In exchange, the Crystal Lake Rural Fire Protection District is charged an annual fee equal to 90.50% of the District's property tax receipts. The Village of Lakewood is assessed a fee based on the Equalized

Assessed Value of property within the Village's boundaries. The Crystal Lake Rural Fire Protection District and the Village of Lakewood are non-home rule communities. Both are subject to limitations of the Property Tax Extension Limitation Law.



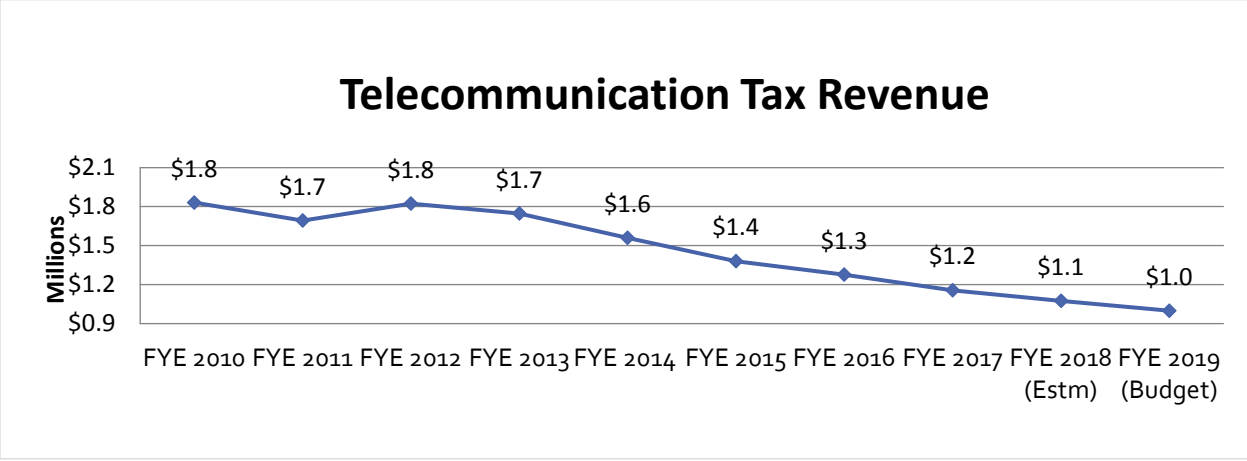
Ambulance Services. The Fire Rescue Department currently charges a user fee for emergency medical patients who are transported to the hospital via a Crystal Lake Fire Rescue ambulance. The FY2017/2018 rate reflects the final year of four consecutive years of rate increases as approved by City Council in 2014. The City's third-party billing and collection service warns that the average amount collected per trip is decreasing as a result of Marketplace Insurance Plans paying customary charges that are equal to Medicare and/or Medicaid. "Richer" plans may follow suit by opting to reduce their fee schedules in the future, redefining what is ordinary and customary.

Fiscal year 2017/2018 receipts are tracking 1.83% higher than those of the same period (May through January) in fiscal year 2016/2017. Receipts of ambulance services are anticipated to end the year 7.14% above budget. No further increase is projected for FY2018/2019.



State Motor Fuel Tax. The Illinois Motor Fuel Tax (MFT) is derived from a tax on the privilege of operating motor vehicles upon public highways and of operating recreational watercraft upon the waters of the State of Illinois. MFT is a consumption tax. MFT rates are 19.0 cents per gallon for regular unleaded and 21.5 cents for diesel fuel. After funding administrative expenses of the MFT program and those of the State's Boating Act Fund, Grade Crossing Protection Fund, Vehicle Inspection Fund, 49.10% of any remaining balance is distributed to municipal governments in proportion to population. Fiscal Year 2011 through 2015 receipts included funding from the Illinois Jobs Now bill, a State program aimed at increasing jobs while making improvements to aging infrastructure.

Fiscal year 2017/2018 receipts are tracking 1.64% lower than those of the same period (May through January) in fiscal year 2016/2017. Receipts of State motor fuel tax are estimated by the Illinois Municipal League to equal $25.75 per capita in FY2018/2019.

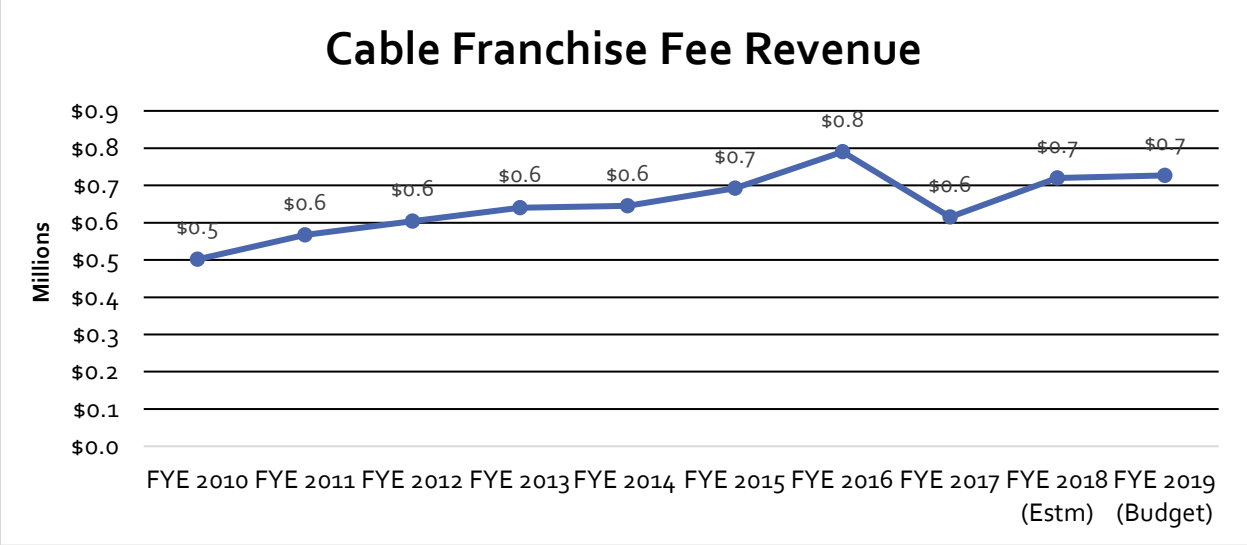


Telecommunication Tax is administered by the Illinois Department of Revenue. Only those municipalities that have imposed the tax by local ordinance or resolution receive distributions of

the Telecommunication Tax. As technology advances, consumers are relying less on land lines for communications. Individuals and businesses alike are opting for comprehensive data plans that include text messaging, e-mail and voice-over-internet protocols. This new technology results in lowering Telecommunications Tax receipts available to local governments as these data plans are exempt from taxation.

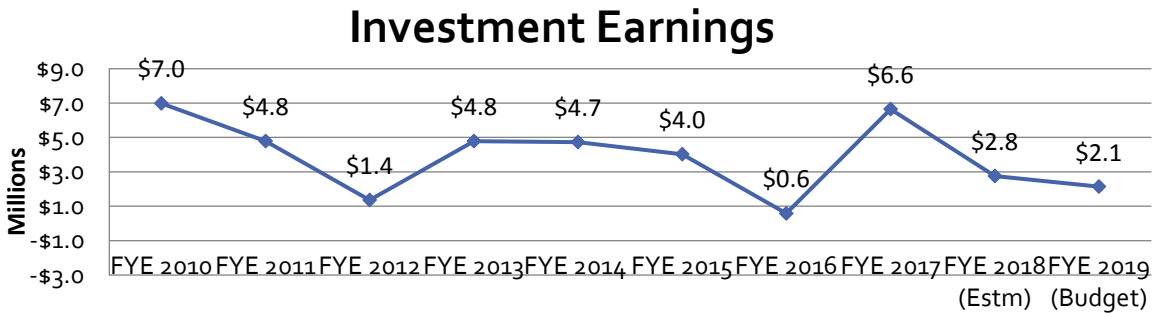
Fiscal year 2017/2018 receipts are tracking 8.66% lower than those of the same period (May January) in fiscal year 2016/2017. It is anticipated that receipts of Telecommunications Tax will end the year 8.97% below budget.

For comparison purposes, fiscal 2016/2017 receipts were 5.60% lower than 2015/2016 for the same period (May through January) and ended the year 9.72% lower than 2015/2016. Receipts of Telecommunications Tax are anticipated to decline an additional 7.00% during fiscal year 2018/2019.



Cable Franchise Fee. A Franchise Fee equal to 5% of gross revenue (basic, optional, premium, per-channel or per-program service; franchise fees; installation and reconnection fees; leased channel fees; converter rentals and/or sales; late or administrative fees; upgrade, downgrade or other change-in-service fees; local advertising revenues; etc.) is imposed by the City on cable television service providers. An audit of franchise fees in 2016 revealed that Comcast Cable had erroneously included in its payments to the City, fees collected from customers outside the City.

Fiscal year 2017/2018 receipts are tracking 12.08% lower than those of the same period (May January) in fiscal year 2016/2017 due in large part to timing of receipts. It is anticipated that receipts of Cable Franchise Fees will end the year 2.86% above budget. Receipts of Cable Franchise Fees are projected to rise another 1.00% during fiscal year 2018/2019.



In total, **Investment Earnings Income** is expected to remain steady as rising interest rates will offset a decline in amounts of idle funds that will be available for investment. The City continues to monitor its portfolio in order to maximize returns without sacrificing the safety of principal.

PERSONNEL SUMMARY – ALL FUNDS

Position	Fiscal 2016 Actual	Fiscal 2017 Actual	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
City Administration	13.50	13.50	13.50	13.50	12.50
Administrative Adjudication	1.00	1.00	1.00	1.00	1.00
Special Projects	0.50	0.50	0.50	0.50	0.50
Information Technology	1.50	1.00	1.00	1.00	1.00
Police	78.75	78.75	77.75	77.75	77.75
Community Development	22.75	22.75	22.75	22.75	22.75
Public Works Administration	5.25	5.25	5.25	4.25	4.25
Streets	18.00	18.00	18.00	19.00	18.00
Storm Sewer	7.00	6.00	5.00	5.00	4.00
Fleet & Facility Services	6.50	6.50	7.50	7.50	7.00
Water Operations	15.00	15.00	15.00	15.00	15.00
Wastewater Treatment	9.00	9.00	9.00	9.00	9.00
Fire Rescue	67.50	67.50	67.50	67.50	67.50
Total FTE	246.25	244.75	243.75	243.75	240.25

During the past few years, the equivalent of twenty-seven and one-quarter positions, or 10.2%, have become vacant. These positions have been eliminated. These include three full-time positions in the City Administration Department, two full-time positions in the Police Department, eight full-time positions in the Community Development Department, twelve and one-half full-time positions in the Public Works Department, and two full-time positions in the Information Technology Department.

One full-time position in the Community Development Department was converted to part-time (0.75 full-time equivalent). One part-time Intern position (0.50 full-time equivalents) was added to the Special Projects Division to assist with special projects.

The Personnel Summary-All Funds does not include elected officials, Planning and Zoning Committee members, paid-on-premise firefighters, Library personnel, seasonal or temporary employees.

Personnel summaries throughout this budget document reflect positions for which salaries and wages are budgeted. Organizational charts reflect the structure of each department.

CAPITAL EXPENDITURES

A capital expenditure is an expenditure that results in the acquisition of or addition to capital assets. Capital assets are defined as assets with an initial cost of more than $25,000 and have an estimated useful life of 3 years or more. Capital assets include land, infrastructure (streets, bridges, water mains, and sewer mains), buildings, equipment and vehicles. Capital expenditures include all titled assets, regardless of cost. Included in this budget submittal is funding for the following capital assets and technology:

CAPITAL & EQUIPMENT REPLACEMENT FUND

Information Technology

Document Imaging (Annual License, Equipment, Training)	$30,000
Document Imaging Expansion (Back Scanning)	$19,500
Annual PC Replacement Program	$42,000
Fiber Optic Network Installation	$85,860
Community Development Software	$60,000
License Module	$16,000
Disaster Recovery Plan Development	$111,000

Police

In-Squad Computer & Docking Station Replacements	$18,000
Police Vehicle #1002 Replacement (Present Value of Lease Payments)	$28,100
Police Vehicle #1006 Replacement (Present Value of Lease Payments)	$28,100
Police Vehicle #1007 Replacement (Present Value of Lease Payments)	$28,100
Police Vehicle #1008 Replacement (Present Value of Lease Payments)	$19,553
Police Vehicle #1012 Replacement (Present Value of Lease Payments)	$28,100
Police Vehicle #1013 Replacement (Present Value of Lease Payments)	$28,100
Police Vehicle #1015 Replacement (Present Value of Lease Payments)	$28,100
Police Vehicle #1016 Replacement (Present Value of Lease Payments)	$28,626
Police Vehicle #1043 Replacement (Present Value of Lease Payments)	$23,372

Police Vehicle #1044 Replacement (Present Value of Lease Payments)	$23,709
Community Development	
Community Development Vehicle CD #49 Replacement (Present Value of Lease Payments)	$28,626
Parking Lot Repair/Resurface - Beardsley	$140,000
Public Works	
F250 Pickup Truck PW #12 Replacement (Present Value of Lease Payments)	$28,626
F250 Pickup Truck PW #436 Replacement (Present Value of Lease Payments)	$28,626
F250 Pickup Truck PW #437 Replacement	$41,514
F350 Pickup Truck PW #412 Replacement (Present Value of Lease Payments plus After Market Equipment)	$56,093
F550 Pickup Truck PW #429 Replacement (Present Value of Lease Payments plus After Market Equipment)	$42,461
Grapple Truck PW #405 Chasis Replacement (Present Value of Lease Payments plus After Market Equipment)	$124,944
Dump/Plow Truck PW #408 Replacement (Present Value of Lease Payments plus After Market Equipment)	$227,373
Asset Management Software	$33,600
Cat Walk & Railing (City Hall 2nd Floor) Installation	$21,000
Security Enhancements (City Hall Council Chambers & Administrative Areas)	$50,000
Variable Frequency Drive Replacement (HVAC system & supply fan)	$18,000
Office Modifications (NAPA Parts Room)	$22,000
Tree Replacement (EAB Eradication)	$265,700
Fire Rescue	
Ambulance Replacement	$199,500
Engine Replacement	$535,000
Fire Rescue Vehicle FD #333 Replacement (Present Value of Lease Payments)	$28,626
Fire Rescue Vehicle FD #336 Replacement (Present Value of Lease Payments)	$23,709
Fire Rescue Vehicle FD #337 Replacement (Present Value of Lease Payments)	$19,553

Road Resurfacing	
Pavement Preservation Program	$50,000
Street Resurfacing Program	$1,720,000
Manhole Frames & Lids Replacement	$30,000
Pedestrian & Traffic Safety Improvements	$50,000
Pavement Marking	$90,000
Sidewalk & Curb Replacement	$100,000
Road Reconstruction	
Multi-Use Path (Country Club Rd) – Final Payment	$247,025
Intersection (IL 176/Briarwood) Improvement – Final Construction Payment	$255,000
North Main Improvement	$380,000
South Main Widening	$991,000
Land (Crystal Lake/Main)	$75,000
Intersection (US 14/Virginia Rd) Improvement	$144,000
Intersection (Main/Crystal Lake Ave) Improvement	$179,000
Three Oaks Recreation Area	
Master Plan Update	$17,000
Canoe/Kayak Replacement	$3,850
Parking Lot Seal Coat & Crack Filling	$61,862
Irrigation System Expansion	$70,000
TOTAL CAPITAL REPLACEMENT FUND	$7,044,908
WATER & SEWER CAPITAL FUND	
Water & Sewer Operations	
Ford Explorer PW #501 Replacement (Present Value of Lease Payments)	$23,709
F250 Pickup Truck PW #503 Replacement (Present Value of Lease Payments)	$28,626
F250 Pickup Truck PW #539 Replacement (Present Value of Lease Payments)	$30,229
F550 Pickup Truck PW #540 Replacement (Present Value of Lease Payments plus After Market Equipment)	$57,759
Ford Transit Van PW #541 Replacement (Present Value of Lease Payments)	$23,372
Dump/Plow Truck PW #550 Replacement (Present Value of Lease Payments plus After Market Equipment)	$227,373
Ford Taurus PW #600 Replacement (Present Value of Lease Payments)	$19,553
SCADA Communication System (WTP) Upgrade	$8,000

Water Delivery Study	$100,000
WTP #2 Expansion (Engineering)	$300,000
WTP #4 MCC, Generator & Transfer Switch Replacement	$1,200,000
WTP #5 Rehabilitation (iron filter, hvac, PLCs)	$90,000
Crystal Lake Watershed-Based Plan	$75,000
Lake Analysis – USGS/ISGS Analysis	$37,500
Sewer Improvements	
Woodland Channel	$60,000
NCLPBIA City Storm Sewer Design and Easement Acquisition	$393,211
Honeysuckle	$37,640
Mary Lane	$209,806
Union/College Design and Permitting	$57,450
Garden Vista Depression Outlet	$144,072
Broadway Culvert Replacement - Permitting	$4,313
Country Club Culvert Replacement – Permitting	$4,025
City Property Drainage Swale	$25,000
Wastewater & Lift Stations Operations	
Terrain Vehicle PW #723 Replacement	$13,000
Ford Taurus PW #701 Replacement	$19,553
(Present Value of Lease Payments)	
Sand Filter Building HVAC Replacement (WWTP #3)	$85,000
Raw Building Concrete Ceiling Repair (WWTP #2)	$25,000
Parking Lot/Driveway Reconstruction (WWTP #2)	$200,000
Emergency Generator Installation	$295,000
(Lift Station #2, #8, #10, #17, #28)	
Submersible Pump Replacement (Lift Station #22)	$79,766
Lift Station #9 Rehabilitation	$690,850
Lift Station #14 Rehabilitation	$60,000
Trash Pump (PW #709) Replacement	$32,000
SCADA Improvements (WWTP #2)	$17,000
TOTAL WATER & SEWER CAPITAL FUND	$4,673,807
WATER & SEWER 2015 G.O. PROJECT FUND	
Water & Sewer Operations	
WTP #2 Expansion (Engineering)	$225,000
WM Relocation – Route 14 (IL 176 to Crystal Lake Ave)	$220,000
TOTAL WATER & SEWER 2015 G.O. PROJECT FUND	$445,000
LIBRARY FUNDS	$1,333,401
GRAND TOTAL - ALL FUNDS	$13,497,116

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2018/2019

PERFORMANCE MEASUREMENT AND CASE STUDIES

PERFORMANCE MEASUREMENT

SERVICE EXCELLENCE

CITIZEN VALUE

CIVIC ENGAGEMENT

TRANSPARENCY AND ACCOUNTABILITY

FINANCIAL MANAGEMENT

Managing a municipality the size of Crystal Lake is, in many ways, like managing a large for-profit corporation. Crystal Lake managers must skillfully steward public dollars to ensure City operations deliver high-quality services at a reasonable cost. Profit-making corporations often translate value in terms of bottom-line profits. Public entities, like the City of Crystal Lake, often look to stakeholder feedback, benchmarking with other cities, industry standards, and achievement of internally established goals to assess the efficiency and effectiveness of its service delivery programs.

Most public entities publish a number of financial tools to convey to their stakeholders how they spend taxpayer dollars. They use legislatively approved budgets to set the course for program operations and infrastructure investments. They report on their financial condition regularly throughout the year and at year-end with an audited Comprehensive Annual Financial Report (CAFR). These reports focus primarily on financial performance, such as how did we spend against a budget, or did tax resources come in as planned. They rarely provide insight into what government programs do, what they accomplish, their challenges, and how well they meet their goals and consumer or stakeholder needs.

Crystal Lake is among a growing number of jurisdictions that produce reports on government performance. These reports attempt to look at what an organization is accomplishing, not just how it spends resources. Along with financial information, they help jurisdictions look at how well they are delivering services, where challenges might exist, and potential opportunities for improvements. The report supports Crystal Lake's goal of being accountable to its residents by providing insight into the accomplishments and challenges faced by the government during the previous year.

Public entities must continually strive to provide their stakeholders with highly efficient, well-managed programs that meet citizen, stakeholder, and policy-maker expectations. Citizens and other stakeholders invest substantial resources in their government and rightfully expect that the government will provide in return quality services at a reasonable cost that meet their needs. This is government's bottom line.

CASE STUDIES

CASE STUDY 1 - TAKE BACK: UNWANTED MEDICATION COLLECTION PROGRAM

The Medication Collection Program achieves three of the strategic initiatives of the City: Service Excellence, Civic Engagement, and Financial Management.

FOCUS OF CASE STUDY

This case study examines the Safe Disposal for Unwanted Medication Collection Program.

LESSONS LEARNED

Lesson #1: One of the leading causes of drug addiction is fraudulent use of medication.

Lesson #2: Citizens are willing to dispose of unwanted medication properly to prevent use by unauthorized persons and protecting the environment.

Lesson #3: The ability of a continuous drop off site within the police department increases participation.

PRESCRIPTION MEDICATION: FROM HELP TO HARM

Over the past several years there has been an increase in drug addiction and overdoses. Unfortunately, many of these addictions come from the very drugs that are made to make us feel better.

Medication that is not needed is stored in closets, dressers, and medicine cabinets. Children or others may see this medication as an opportunity to get high.

Unfortunately, even the misuse of prescription medication on a single occasion can lead to an addiction or an accidental overdose. Pharmacies are not allowed to take back the medication, and flushing unused medication down the drain can lead to environmental problems.

In partnership with Drug Enforcement Administration, the Police Department has a safe and secure way of disposing of unwanted medication at no cost to residents.

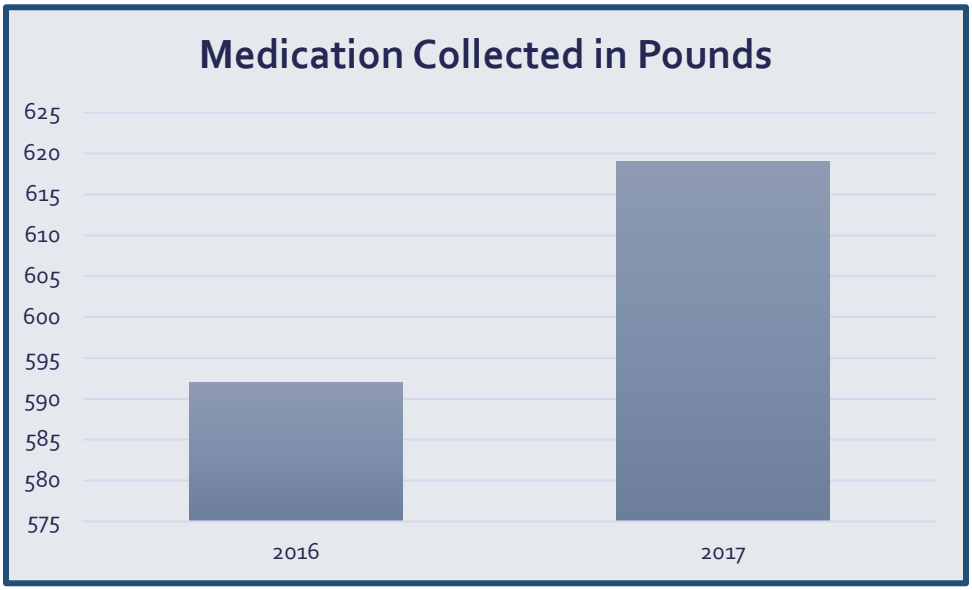
COLLECTION

In 2015, the Police Department started a permanent way to collect unwanted medication from residents. The medication is collected and stored in the Police Department secured property vault. The medication is then turned over to a disposal company that incinerates the medication, rendering the contents to ashes unusable for consumption, and safe to dispose of in a landfill.

The Police Department also partners with the Drug Enforcement Administration as a drop off location for their Take Back Initiative which holds "no questions asked" medication collection events throughout the state twice a year. Medication collected is then turned over to a certified disposal company for safe destruction.

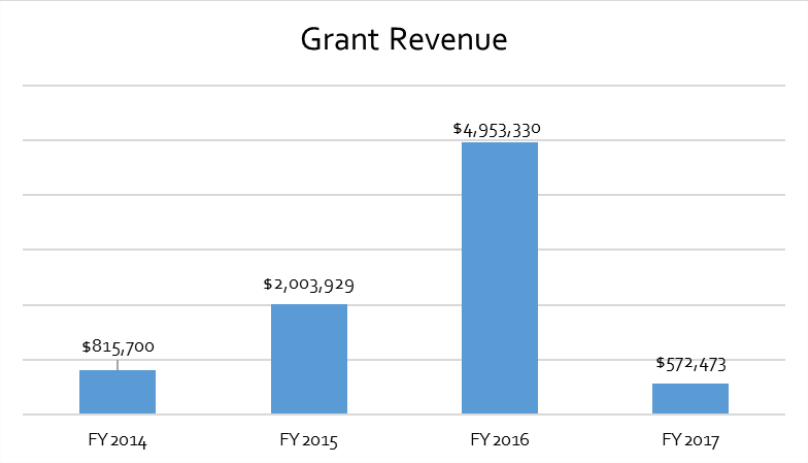
MEDICATION COLLECTION BOX

In March of 2015, the department acquired a medication collection box to be used as a collection station inside the Police Department. The box was placed in the lobby of the Crystal Lake Police Department to allow for anonymous medication collection. In 2016, medication collected in the drug box totaled 592 pounds, and 619 pounds of medication was collected in 2017.



CASE STUDY 2 - GRANT REVENUE: THE ALTERNATIVE REVENUE SOURCE

The City achieves the strategic initiative of Citizen Value, and Financial Management through the use of grant funding to offset expenses. The chart below shows the increase in grant revenue received from 2014.



FOCUS OF CASE STUDY

With the State continuing to divert local government revenues for its own uses, grant funding has become an important source of revenue to offset increasing costs.

LESSONS LEARNED

Lesson #1: Grant funding is available from many different sources.

Lesson #2: The City has been able to complete various projects throughout the City with the use of grant revenue.

Lesson #3: Proactively seeking additional sources of grant funding has become an important revenue stream.

SOURCES OF GRANT REVENUE

There are several different sources the City uses for grant revenue. The largest amount of grant funding is generally derived as part of road projects. Nationwide approximately 75% or 2.9 million of the 3.9 million total miles of roadway are owned and operated by local public agencies. The Local Agency Program or "LAP" provides towns, cities and counties funds to develop, design, and construct transportation facilities with federal funds. The Illinois Department of Transportation is the steward of the federal funds and is responsible for oversight of funded projects on behalf of the Federal Highway Administration (FHWA.)

CASE STUDY 3 – PUBLIC-PRIVATE PARTNERSHIPS: QUARRY CABLE PARK & GRILL

The Three Oaks Cable Park achieves four of the strategic initiatives of the City: Service Excellence, Citizen Value, Civic Engagement, and Financial Management. This partnership has resulted in increased revenues for the City, profit for the private company, and new attractions for guests at the park.

FOCUS OF CASE STUDY

This case study examines the enhancement that occurred at the Three Oaks Recreation Area with the private buildout of the Three Oaks Cable Park.

LESSONS LEARNED

Lesson #1: Partnerships are beneficial revenue options for the City and private entities.

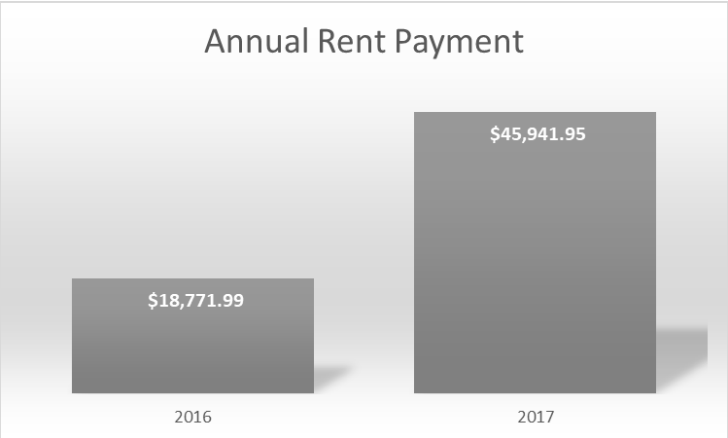
Lesson #2: The Three Oaks Recreation Area benefits by having more attractions for residents and non-residents to come to the park.

Lesson #3: Communication between parties is essential to positive outcomes.

PUBLIC-PRIVATE PARTNERSHIP

Diversifying revenues through public-private partnerships has been beneficial for the Three Oaks Recreation Area. Since the park opening in 2010, multiple private companies have partnered with the City to provide a good or service at the park. The North Lake at Three Oaks Recreation Area, previously available only for fishing, has been enhanced through a public-private partnership with the addition of the Quarry Cable Park & Grill.

The wakeboarding cable park is a unique in the Midwest and attracts visitors from a large radius. Revenues for the Cable Park have increased steadily since opening and the City benefits from the rent payments by the Quarry Cable Park, as well as additional guests coming to Three Oaks Recreation Area and using other amenities. The following graph details the annual rent income:



CASE STUDY 4 – BEST PRACTICES: APWA ACCREDITATION

The Public Works Department achieves four of the strategic initiatives of the City: Service Excellence, Citizen Value, Transparency and Accountability, and Financial Management.

FOCUS OF CASE STUDY

This case study examines the process and accomplishment of receiving American Public Works Association (APWA) Accreditation.

LESSONS LEARNED

Lesson #1: Staff completed a "self-assessment" which is an internal audit of policies, procedures, and practices. The Department had to meet 349 best practice standards. This process forced staff to take a "deep dive" into our policies and procedures to ensure they are effective and capture the work of the Public Works Department.

Lesson #2: These standards were in such categories as Strategic Planning, Human Resources, Risk Management, Safety, Finance, Communication, Emergency Management, Project Management, Facilities and Fleet Management, Street Cleaning, Snow and Ice Control, Water Treatment and Wastewater Treatment. Staff identified gaps in standards and worked to create and revise policies to address these gaps.

Lesson #3: Three APWA accreditors from across the country arrived on-site in September to review every standard and conduct an on-site inspection. Through this multi-day effort some policies were refined and improved even further. The Department received full accreditation in October, 2017.

BEST PRACTICES: TURNING THEORY INTO REALITY

During the previous three years, Public Works staff worked towards receiving APWA Accreditation. The initial effort included an internal audit of policies and procedures. After the audit was complete, staff improved policies and procedures to satisfy APWA's requirements. As commonly found with other agencies, this also involved creating new procedures and practices. Once revised, the Department was also required to ensure the policy and/or procedure was adhered during practice. Staff spent countless hours ensuring the Department not only developed best practices but were also following such practices daily.

Occasionally, after the on-site visits conclude, APWA will choose model practices from agencies and share with other APWA agencies. APWA chose two model practices from Crystal Lake. The first practice is Standard 6.2-Communication with the Public. Specifically, APWA accreditors found the City's GovQA software quite useful and a great way to communicate with the public and track issues/requests. The second model practice is Standard 29.20-Public Education for the

Water and Sewer Division. Specific AWPA accreditors were impressed with our public facility tours and the information disseminated in City newsletters and posted on the City's website.

Crystal Lake becomes only the seventh Illinois public works agency to receive APWA Accreditation. Previous Illinois accredited communities include Buffalo Grove, Schaumburg, Highland Park, Libertyville, Skokie, and Naperville. Crystal Lake became the 131st agency world-wide to received APWA Accreditation.

CASE STUDY 5 – ROUTE 14 AND VIRGINIA ROAD INTERSECTION IMPROVEMENT MULTI-AGENCY PARTNERSHIP

This partnership achieves three of the strategic initiatives of the City: Service Excellence, Citizen Value, and Financial Management.

FOCUS OF CASE STUDY

The focus of this case study examines the City's ability to leverage partnerships with other agencies to initiate a needed road improvement to address capacity issues while disbursing the financial burden of the improvements.

LESSOND LEARNED

Lesson #1: Grant funding, when available, is a valuable way to reduce the City's burden for improvements to the City's transportation system

Lesson #2: Multiple agency participation often helps obtain grant funding

Lesson #3: Improvements to the City's road system where capacity is a concern improves vehicle safety and efficiency. Improvements to the existing pedestrian accommodations are also evaluated and implemented when feasible.

BOTTLENECK REDUCTION

The left turn movement from Virginia Road onto Route 14 is operating at a poor level of service due to the existing traffic volumes at the intersection. This creates significant traffic back-ups on the Virginia Road leg at peak travel times. In addition, there are no pedestrian accommodations at the intersection, a gap in the bicycle network, and the traffic signal equipment is reaching the end of its useful life. After an initial study of the issue, the City determined that the following improvements were needed to improve the level of services and reduce wait times at the intersection:

- Add an additional left turn lane on Virginia Road;
- Add an eastbound right turn lane on Route 14;
- Upgrade the existing traffic signal equipment;
- Provide pedestrian/bicycle accommodations at the intersection; and
- Upgrade the existing pavement markings and signage along Virginia Road and Berkshire Drive to provide a missing bikeway link from this commercial corridor to the existing regional McHenry County Conservation District Prairie Trail.

SEEKING GRANT FUNDING

As the City was looking at addressing the issues with this intersection, the Chicago Metropolitan Agency for Planning (CMAP) issued a call for projects for its Congestion Mitigation and Air Quality (CMAQ) grant program. This type of improvement is an excellent candidate for this type of funding as the intersection improvement is a bottleneck elimination project that would help reduce vehicle emissions.

This project was ranked by CMAP along with many other grant applications from agencies across the Chicagoland region and was selected as one of only six intersection improvement projects in this funding cycle.

INTERGOVERMENTAL COOPERATION

The Route 14 and Virginia Road intersection, while in the City's corporate limits, is not owned and maintained by the City. The Illinois Department of Transportation (IDOT) has jurisdiction over Route 14, and the McHenry County Division of Transportation (McDOT) has jurisdiction over Virginia Road.

The City approached McDOT and IDOT about the proposed intersection improvements. The City offered to act as the lead agency and coordinate the design and construction. Both agencies agreed with the proposed improvements and also agreed to financial contribute towards the improvement.

CASE STUDY 6 – GOVERNMENTAL COOPERATION: FIRE RESCUE CONTRACT WITH THE VILLAGE OF LAKEWOOD

The Fire Rescue contract with the Village of Lakewood achieves the following strategic initiatives of the City: Service Excellence, Citizen Value, and Financial Management.

FOCUS OF CASE STUDY

This case study examines the Intergovernmental Agreement between the City of Crystal Lake and the Village of Lakewood for Fire Rescue Services.

LESSONS LEARNED

Lesson #1: Local governments can achieve a common goal by joining together and pooling scarce resources.

Lesson #2: Collaboration can be challenging, but it leads to the serious intergovernmental discussions fundamental to progress.

Lesson #3: The proposed fire rescue services agreement between Crystal Lake and Lakewood is a win-win for both communities. For Crystal Lake, it provides a revenue stream for the Fire Rescue Fund without any significant new expenditure and without impacting current services. For Lakewood, the agreement means a reduction in cost versus what it was previously paying to another provider.

INTERGOVERNMENTAL COOPERATION: A WIN-WIN SCENARIO

On January 1, 2016, the Crystal Lake Fire Rescue Department again began providing fire rescues services to the Village of Lakewood. The primary source of funding for the Fire Rescue Fund is property tax. The new revenue generated as part of the Intergovernmental Agreement has been used to minimize property tax increases and initiate a capital and equipment replacement fund for the Fire Rescue Department.

The Fire Rescue Department has reviewed Lakewood's call volume and has determined that the call volume can be easily serviced with existing Crystal Lake personnel and equipment. Therefore, no new personnel or equipment outlay was required as a result of the fire services agreement.

For Lakewood, in addition to a reduction in costs versus what it was previously paying to another provider, the Village was able to repurpose the Village's fire station since the City has a fire station within close proximity.

CASE STUDY 7 – COOPERATIVE PURCHASING: LEVERAGING ECONOMIES OF SCALE

Joint Purchasing programs achieve the following strategic initiatives of the City: Citizen Value and Financial Management.

FOCUS OF CASE STUDY

This case study examines how the City takes advantage of Cooperative Purchasing programs to continually seek innovative ways to deliver savings and efficiencies.

LESSONS LEARNED

Lesson #1: Cooperative purchasing allows a group of buyers with a common interest to pool their buying power in order to negotiate more favorable pricing on goods and services.

Lesson #2: Cooperative purchasing allows the City to aggregate volume of specific commodities and services to achieve better pricing than it would on its own.

Lesson #3: Cooperative purchasing can deliver significant time efficiencies in terms of contract development especially considering the amount typically spent on administrative costs associated with preparing a bid, including research, resources, and time. By allowing the contract management and administrative functions to be provided by the cooperative, the costs associated with these time consuming tasks can be significantly reduced, if not completely avoided.

MCHENRY COUNTY SHARED SERVICES GRANT

At the December 11, 2017 City Council meeting, the City Council approved a number of procurement related changes. One of those changes included authorizing the execution of agreements to participate in additional cooperative purchasing groups.

Cooperative purchasing is increasingly popular at the federal, state, and local levels because it can save significant time and money in contract production as well as lower contract prices through the power of aggregation.

One such purchasing group that the City is now a member is being coordinated by the McHenry County Council of Governments in partnership with McHenry County. In October, MCCG and McHenry County received notice that a Local Technical Assistance (LTA) grant had been awarded through the Chicago Metropolitan Agency for Planning for a shared serves study. The goal of the grant will be to inventory and expand on shared services in McHenry County. On Monday, a kick-off meeting was held at City Hall amongst various governmental agencies. It is anticipated that the study will be finalized and presented to the various McHenry County governments in approximately 18 months.

KEY INDICATORS – BY FISCAL YEAR

ADMINISTRATIVE SERVICES

Mission Statement: The mission of Administrative Services is to provide quality support services, enabling the City's Departments to focus on their core missions.

	2015-2016	2016-2017
General		
Bids/RFPs Opened	57	35
FOIA Requests	947	965
Licenses processed (amusement, raffle, scavenger, taxi driver, tobacco)	31	95
Liquor License Applications	104	135
Video Game License Applications	0	13
Refuse		
Refuse Collected (tons)	12,018.85	12,879.27
Recycling Collected (tons)	5,456	5,987
Yard Waste Collected (tons)	2,247	3,296
Human Resources		
Full Time Positions Actively Recruiting	4	5
Seasonal Positions Being Recruited	127	129

	2015-2016	2016-2017
Public Safety Recruitment/Promotional Testing Processes Conducted	2	3
Hours Spent in Labor Negotiations/Relations	62	169.5
Information Technology		
Visits to City Website	852,922	938,646
Average Visit Duration (minutes)	2:43	2:35
Number of Website Downloads	10,990	7,386
New service requests for Assistance to Computer Network users	1,721	1,910
Assistance to Computer Network users resolved within 24 hours	1,403	1,669
Enterprise Business Systems Downtime (in minutes)	0	0
Enterprise Network Downtime (in minutes)	0	0
Three Oaks Recreation Area		
Vehicles – Resident	6,485	22,358
Vehicles – Non-Resident	22,717	16,082
General Patrons – Resident	13,870	54,110
General Patrons –Non-Resident	4,436	21,175
Total Beach Patrons	75,413	69,009

	2015-2016	2016-2017
Beach Fees Collected	$217,688	$179,849
Boat Rental Fees (including consumables)	$201,278	$189,363
Parking Fees Collected	$114,978	$96,045
Picnic Pavilion Rental Fees	$5,850	$5,435
Pavilion Reservation-Resident	96	118
Pavilion Reservation-Non Resident	45	45

ADMINISTRATIVE ADJUDICATION

Mission Statement: The mission of the City's prosecution and litigation services is to provide high quality legal representation to meet the present and future needs of the City of Crystal Lake in an efficient and effective manner.

	2015-2016	2016-2017
Number of Ordinance Violation Cases Docketed	367	419
Liable	314	333
Not Liable	4	1
Discontinued/Non-Suited	12	21
Re-Scheduled/Continued	38	37
Number of Parking Ticket Appeals	9	1

	2015-2016	2016-2017
Liable	9	0
Not Liable	0	1
Discontinued/Non-Suited	0	0
Re-Scheduled/Continued	0	0
Number of Vehicle Boots Installed	0	0
Number of Involuntary Tows	0	0
Number of Requested Hearings	0	0
Total Fines Assessed	$74,475	$89,200
Total Fines and Court Cost Collected	$3,960	$46,050

BUILDING DIVISION

Mission Statement: The mission of the Crystal Lake Building Division is to protect the health, safety, and general welfare of the public through the administration and uniform enforcement of laws and regulations related to land use, building construction, and property maintenance.

	2015-2016	2016-2017
Building Permit Services Provided		
Permit Applications Received	2,732	2,661
Percent of residential building permit plan reviews completed within 10 business days	96.17%	99.17%

	2015-2016	2016-2017
Percent of commercial/ industrial building permit plan reviews completed within 15 days	99.33%	99.50%
Total Permits Issued	2,629	2,641
New Commercial Building Permits	6	5
Commercial Occupancy Permits	55	68
New Residential Building Permits	1	4
Percent of Permits Issued within 24 hours	61.75%	62.50%
Permit Revenue Collected	$189,591	$239,105
Permit Inspections Conducted	5,353	5,889
Stop Work Notices Issued	10	12
Property Maintenance Services Provided		
Complaints – Dangerous Building	16	26
Complaints - Housing	180	236
Complaints - Nuisance	600	618
Complaints – Zoning	149	157
Complaints – Other	26	34
Property Maintenance Inspections Conducted	2,775	2,245

	2015-2016	2016-2017
Citations Issued	39	63

ENGINEERING DIVISION

Mission Statement: The Engineering Division enhances health, safety, and welfare in the City by providing economical, responsive, and effective professional engineering services. The Department employs qualified and competent professionals, cultivates an innovative work environment, and strives for continuous improvement.

	2015-2016	2016-2017
Service Provided		
Stormwater Permits Issued	39	27
Traffic Studies Completed	6	4
Utility/ROW Permits Issued	94	82
Inspections	3261	3,591
Traffic Safety Committee Requests	70	52

PLANNING AND ECONOMIC DEVELOPMENT

Mission Statement: The Planning and Economic Development Division's mission is to provide community planning services and to manage programs that fulfill the immediate physical, economic, and environmental needs of the City, and to assist in the development of the City's long-term vision for physical, environmental, economic and community development.

	2015-2016	2016-2017
Planning Services		
Major Development Applications Processed - Annexation, Subdivision, Planned Unit Development, Special Use Permit	0	20
Minor Development Applications Processed - Variations, Historic Preservation Applications, Cursory Reviews	0	13
Permit Reviews Complete	207	403
Customer Inquiry Reponses	0	573
Site Inspections	22	5
Special Event Permits		
Economic Development Services		
Development Inquiries Processed	605	570
Economic Development outreach meetings and events (Downtown CL, CL Chamber, MCEDC, ICSC, EDC, etc.)	69	51
Business Retention Visits	2	11
Economic Development Packages Distributed	66	57
Real Estate Opportunity Email Blasts	30	37

FIRE RESCUE DEPARTMENT

Mission Statement: The Crystal Lake Fire Rescue Department, through its highly motivated and skilled team of professionals, is committed to establishing services designed to protect life and property, improving service through professional interaction, and providing the best possible service to the community.

	2015-2016	2016-2017
Fire		
Total Fires (Structure, Vehicle, Other)	43	52
Hazardous Condition	197	227
Service Call	337	465
Good Intent Call	211	215
Special Incident	8	4
Over Pressure, Rupture, or Explosion	3	2
Severe Weather & Natural Disasters	8	12
Mutual Aid Provided	171	124
Mutual Aid Received	156	230
Number of simultaneous 3rd or more callouts	649	677
Fire Alarms	611	764
Average Fire Response Time (911 to arrival)	7:14	7:26

	2015-2016	2016-2017
Training Hours	20,307	18,130
Emergency Medical Services (EMS)		
EMS Calls	3,882	4,063
Patients	4,672	4,573
Refusals	1,436	1,338
Average EMS Response Time (911 to arrival)	6:29	6:21
Fire Prevention and Public Education		
Fire Plan Reviews	568	501
Permit Inspections and Re-inspections	494	986
Life Safety Inspections and Re-inspections	749	1249
Participants in Public Education Programs	23,115	23,194

POLICE DEPARTMENT

Mission Statement: The Crystal Lake Police Department is committed to providing the highest level of police services to the people who visit, live, and work in the City of Crystal Lake. By collaborating with our citizens, we will strive to enhance the quality of life by providing police services that cultivate public trust and are responsive to the needs of the community.

	2015-2016	2016-2017
Service Provided		
Calls for service	29,311	27,067
Traffic Stops	9,718	8,182
Traffic Citations	5,143	4,705
Traffic Warnings Issued	8,873	6,006
Traffic Crash Reports	1,947	1,820
Administrative Impound/Tows	169	138
Adult Arrests	837	757
Ordinance Violations Tickets	291	365
Parking Tickets	3,181	3,780
Juvenile Arrests	108	99
Public Education Participants	6,842	6,716
Training Hours	1,484	5,250
Child Safety Seat inspections	123	95
Check for well-being/911 hang-up	172	259
Suspicious Persons/Incidents	310	301

	2015-2016	2016-2017
Animal Complaints	109	95
Missing Persons	67	74
Crime Reporting		
Homicide/Attempted Homicide	3	0
Criminal Sexual Assault/Attempted Criminal Sexual Assault	6	11
Robbery	5	4
Battery/Aggravated	146	124
Domestic Battery/Aggravated Domestic Battery	249	262
Domestic Dispute/Trouble	384	415
Burglary-commercial/residential	47	62
Burglary-Motor Vehicle	100	85
Theft/Retail Theft	481	470
Deception-Identity Theft	148	182
Arson	1	2
Criminal Damage / Defacement	275	217
Criminal Trespass	126	111

	2015-2016	2016-2017
Weapons Offenses	17	12
Other Sex Offenses	14	19
Offenses Involving Children	44	32
DUI	120	108
Driver's License Offenses	161	161
Drug Offenses	299	211
Liquor Control Act	50	51
Disorderly Conduct	283	299
Death/Suicide Investigations	48	39
Traffic Court		
New Traffic Cases	5,037	4,650
Guilty/Conviction	598	681
Guilty/Supervision	938	1,099
Dismissed/Nolle Prossed	1,253	909
Not Guilty	11	6
New DUI Cases	125	108

	2015-2016	2016-2017
Guilty/Conviction	30	27
Guilty/Supervision	79	54
Dismissed/Nolle Prossed	6	5
Not Guilty	13	7
Summary Suspensions Filed	93	82
Summary Suspensions Rescinded	0	0

PUBLIC WORKS DEPARTMENT

Mission Statement: It is the mission of the City of Crystal Lake Public Works Department to maintain the highest standard of service through careful planning and efficient execution of service to guarantee that residents and visitors to this community can enjoy a superior quality of life.

	2015-2016	2016-2017
Fleet and Facilities Division		
Number of vehicles and equipment repaired or maintained	1,258	1,195
Scheduled Repairs	5,135	3,753
Non-Scheduled Repairs	1,382	889
Emergency Repairs	12	18

	2015-2016	2016-2017
Indirect Fleet Labor Hours	3,122	2,447
Direct Fleet Labor Hours	6,749	4,025
Fleet Work Orders Completed	1,367	1,097
Facility Work Orders Completed	274	408
Streets Division		
Work Orders Received	953	964
Work Orders Completed	961	933
Asphalt – Paving (surface tons)	169.67	423.06
Concrete Repairs (yards)	0	0
Parkway Restorations	642	322
Signs – Fabricated and Installed	316	184
Signs – Rehabbed	74	67
Street Sweeping (days)	171	197
Sign Posts – Installed	98	98
% of Street Sign Change-out Program Completed (Cumulative)	100%	100%
Street Sweeping (early AM)	2	4

	2015-2016	2016-2017
Special Events Assistance (hours)	2394.75	2327.25
Parkway Trees		
Planted	316	1194
Pruned	562	1370
Removed	546	276
Mowing Cycles	22	25
Snow Removal Call Outs	20	16
Salt Used (tons)	3320.50	3303.00
Wastewater Division		
Total wastewater treated (in millions of gallons)	1803.103	2126.70
Daily average of wastewater treated at Plant #2 (in millions of gallons)	4.528	4.941
Daily average of wastewater treated at Plant #3 (in millions of gallons)	0.412	0.535
Rainfall in Inches	42.83	55.27
Water and Sewer Division		
Water Production		
Total Gallons of Water Pumped (Million Gallons)	1,414	1,399

	2015-2016	2016-2017
Maximum Daily Demand (Million Gallons Per Day)	5.76	5.57
Average Daily Demand (Million Gallons Per Day)	3.86	3.83
Water Distribution		
Water Service Calls	2,308	2,612
Water Shut-Offs	149	110
Red Tags	124	94
Watermain Breaks	24	21
B-box Repairs	63	37
Service Line Repairs	14	14
Fire Hydrant Repairs	261	197
Sewer Conveyance		
Sanitary Sewer Back Ups	8	2
Other Service Call Responses	84	113
Sanitary Sewer Cleaned (in feet)	207,660	139,839
Sanitary Sewer Acoustically Assessed (FT)	0	640,103

	2015-2016	2016-2017
Storm Sewer Structures Cleaned	209	29
Storm Sewer Cleaned (in feet)	8,373	2,382
JULIE Locates	8,444	6,585

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2018/2019

GENERAL FUND

ANNUAL BUDGET

GENERAL FUND SUMMARY

	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
REVENUES					
40010. Property Tax - Prior Year	$354,951	$0	$0	$0	$0
40030. Property Tax - Police Pension	1,866,778	1,989,811	2,091,066	2,091,066	2,418,485
40035. Property Tax - Fire Pension	1,764,764	1,691,007	1,609,399	1,609,399	1,884,348
Total Property Taxes	3,986,493	3,680,818	3,700,465	3,700,465	4,302,833
40200. Hotel Tax	301,467	320,639	292,500	315,000	318,150
40300. Telecommunications Tax	1,276,159	1,155,832	1,180,500	1,074,569	999,350
41032. Home Rule Sales Tax	0	0	5,050,000	5,050,000	5,125,750
New Development - (05/2018)	0	0	0	0	33,750
New Development - (01/2019)	0	0	0	0	25,000
41035. Auto Rental Tax - Il	42,515	43,751	41,500	41,500	41,500
41060. Video Gaming Tax	0	37,133	30,000	79,000	0
48500. Franchise Fees - Cable	790,182	615,070	700,000	720,000	727,200
Total Other Taxes	2,410,323	2,172,425	7,294,500	7,280,069	7,270,700
41020. Personal Property Replacement	133,431	160,573	146,092	112,200	125,664
41030. Sales Tax - Il	11,146,198	11,299,192	11,173,000	11,435,140	11,606,667
New Development - (05/2018)	0	0	0	0	300,000
New Development - (01/2019)	0	0	0	0	33,333
41040. Income Tax - Il	4,167,471	3,841,569	3,960,200	3,646,500	3,903,000
41045. Use Tax - Il	957,511	1,010,946	986,000	1,030,000	1,071,500
41700. Grant Proceeds - State of IL	5,088	3,740	4,000	4,000	4,000
41800. Grant Proceeds - Federal	37,789	26,906	13,500	13,500	13,500
41900. Grant Proceeds - Other	0	0	0	0	0
Total Intergovernmental Revenue	16,447,488	16,342,926	16,282,792	16,241,340	17,057,664
42050. Liquor Licenses	93,304	109,929	102,000	110,000	111,100
42060. Video Gaming Licenses	0	40,494	40,000	42,000	0
42090. Miscellaneous Licenses	23,565	23,162	29,000	26,000	26,000
42210. Building Permits	185,144	237,120	195,000	235,000	237,350
42225. Occupancy Permits	3,381	100	3,000	0	0
42295. Miscellaneous Permits (SUP/TUP)	355	0	0	0	0
Total Licenses and Permits	305,749	410,805	369,000	413,000	374,450

ANNUAL BUDGET

GENERAL FUND SUMMARY (CONT'D)

	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
REVENUES (Cont'd)					
44300. Police Fines	408,481	375,263	415,000	350,000	353,500
44310. Police Towing Fines	74,705	65,650	73,100	71,000	71,500
44510. Adjudication Fines	61,877	73,951	60,000	100,000	101,000
Total Fines and Forfeits	545,063	514,864	548,100	521,000	526,000
45010. Zoning & Subdivision Fees	50,040	0	30,000	0	0
45020. Review Fees	48,105	90,491	31,500	35,000	35,000
45070. Inspection Fees	16,340	15,349	12,500	12,500	12,500
45400. Special Police Detail	97,740	115,757	97,000	97,000	97,000
45300. Parking - Commuter Lots	196,757	193,166	0	0	0
42700. Parking - Three Oaks Recreation Area	0	0	130,373	146,500	147,965
42750. Admission - Three Oaks Beach	0	0	217,577	220,000	222,200
48750. Annual Pass - Three Oaks Facility	0	0	6,430	6,430	6,430
45260. Paddleboard/Scuba Fees	0	0	29,126	11,405	11,500
Total Charges for Services	408,982	414,763	554,506	528,835	532,595
48700. Rental Income - City Facilities	91,489	95,162	129,161	0	0
100 Woodstock (SEECOM)	0	0	0	14,350	14,350
88 Woodstock (Pops Corn Crib)	0	0	0	600	600
70 Woodstock (Home State Bank ATM)	0	0	0	600	600
8709 Bard (Sprint)	0	0	0	43,954	46,152
282 Exchange (Verizon)	0	0	0	3,060	3,121
1170 Coventry (Verizon)	0	0	0	39,497	41,472
231 Florence (Verizon)	0	0	0	35,825	37,616
48705. Rental Income - Three Oaks Concessions					
Culver's	0	0	10,000	10,286	10,300
Alpine Accessories	0	0	2,400	15,995	16,000
The Quarry	0	0	0	30,000	30,000
48707. Rental Income - Three Oaks Pavillions	0	0	10,300	5,380	10,300
48710. Rental Income - Three Oaks Watercraft	0	0	194,145	191,000	192,910
48755. Rental Income - Beach Chairs	0	0	2,000	2,610	2,600
46525. Connection Fees - Storm Sewer	2,400	1,200	0	0	0
Total User Fees	93,889	96,362	348,006	393,157	406,021
47010. Interest Income	121,163	257,289	101,500	43,196	44,694
47990. Unrealized Gain/Loss on Invest	74,796	(245,365)	0	0	0
Total Interest Income	195,959	11,924	101,500	43,196	44,694

ANNUAL BUDGET

GENERAL FUND SUMMARY (CONT'D)

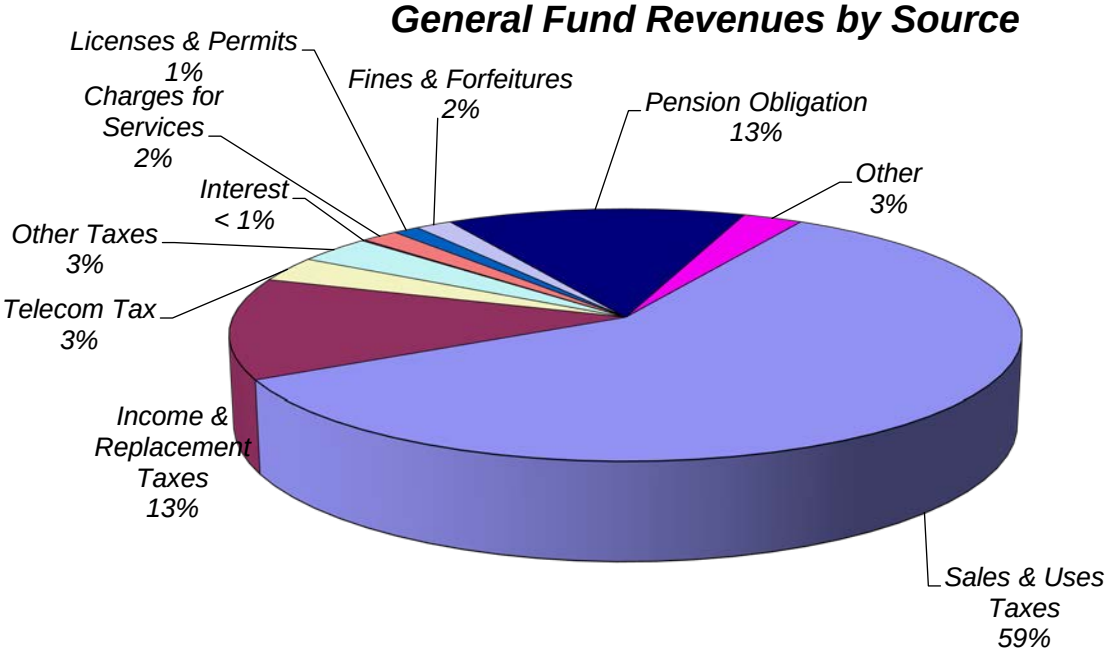
	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
REVENUES (Cont'd)					
48110. Capital Facility Fees	0	0	0	0	0
48600. Centennial Celebration	180	40	0	0	0
48800. Transfer Station Host Fees	303,579	336,961	300,000	325,000	328,250
48810. Consumables - Three Oaks Recreation Area	0	0	7,300	7,300	7,300
48950. Reimbursements	348,700	23,072	39,000	39,000	39,000
48990. Miscellaneous Income	267,313	189,558	60,000	110,000	60,000
48999. Change in IRMA Member Reserve	0	0	0	0	0
Total Miscellaneous	919,772	549,631	406,300	481,300	434,550
Total Revenues	$25,313,718	$24,194,518	$29,605,169	$29,602,362	$30,949,507
EXPENDITURES					
Executive Department	$429,365	$441,977	$456,251	$416,983	$446,751
Legal Department	663,440	544,818	517,395	517,395	516,195
City Administration Department					
City Manager/Human Resources/Finance	1,794,931	1,793,973	1,946,402	1,944,930	1,904,193
Administrative Adjudication	72,547	83,991	102,488	100,588	105,128
Special Projects	302,505	277,818	327,444	326,610	315,432
Shared Services	585,476	722,061	766,495	734,650	766,667
Information Technology	245,671	410,567	579,313	544,113	581,007
Police Department	10,391,230	10,259,990	10,630,714	10,496,885	10,687,969
Community Development Department	3,219,670	3,302,740	3,230,984	3,202,166	3,244,150
Public Works Department					
Streets	2,939,596	3,002,979	3,191,017	3,177,338	3,329,786
Storm Sewer Mains	397,676	385,225	402,523	402,523	316,498
Storm Sewer Lift Stations	305,602	301,673	319,419	323,819	330,653
Fleet & Facility Services	703,008	732,672	885,200	886,465	924,416
Health	106,904	106,904	110,000	128,715	110,000
Fire & Police Commission	12,823	27,879	35,795	35,795	22,529
Three Oaks Recreation Area	0	0	688,975	712,428	727,314
Debt Service	434,317	434,530	417,927	417,927	429,808
Pension Obligation	3,986,492	3,680,818	3,700,465	3,700,465	4,302,833
Total Expenditures	$26,591,255	$26,510,615	$28,308,807	$28,069,795	$29,061,329
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	($1,277,537)	($2,316,097)	$1,296,362	$1,532,567	$1,888,178

ANNUAL BUDGET

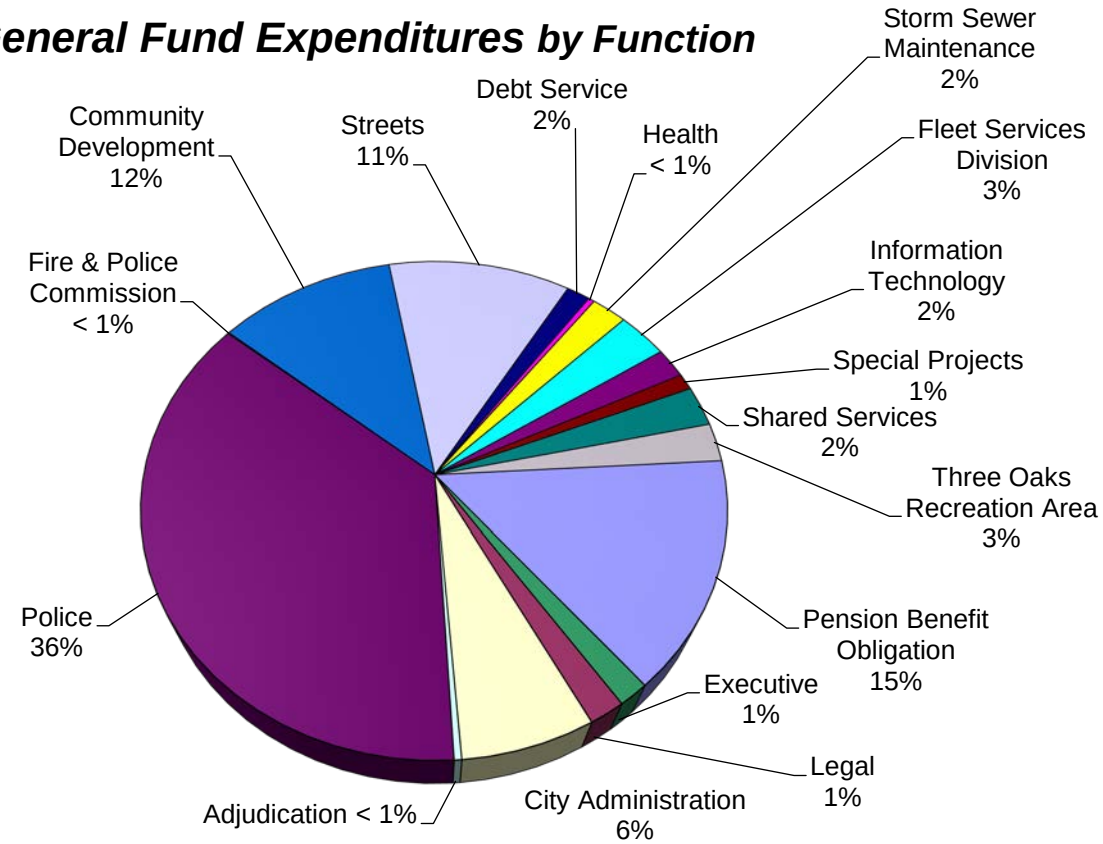
GENERAL FUND SUMMARY (CONT'D)

	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
OTHER FINANCING SOURCES (USES)					
Bond Proceeds	$0	$0	$0	$0	$0
Bond Premium	0	0	0	0	0
Transfer In					
Home Rule Sales Tax Fund	3,486,151	3,853,638	0	1,537,879	0
Three Oaks Capital Fund	0	0	0	4,535	0
Virginia Street TIF Fund	0	0	9,500	25,388	24,450
Transfer Out					
Three Oaks Debt Service	0	0	(1,050,071)	(1,037,664)	(1,064,510)
Capital Replacement Fund	(2,505,764)	0	(2,556,374)	(1,843,372)	(2,569,053)
Road/Vehicle License Fund	0	(1,000,000)	0	0	0
Water & Sewer Capital Fund	0	0	0	0	0
Asset Impairment	(137,288)	0	0	0	0
Total Other Financing Sources (Uses)	$843,099	$2,853,638	($3,596,945)	($1,313,234)	($3,609,113)
Net Change in Fund Balance	($434,438)	$537,541	($2,300,583)	$219,333	($1,720,935)
Beginning Fund Balance	$11,149,587	$10,715,149	$11,252,690	$11,252,690	$11,472,023
Restricted or Assigned Fund Balance	(1,341,739)	(2,613,581)	(312,998)	(2,033,933)	(312,998)
Available Fund Balance	$9,373,410	$8,639,109	$8,639,109	$9,438,090	$9,438,090

General Fund Revenues by Source



General Fund Expenditures by Function

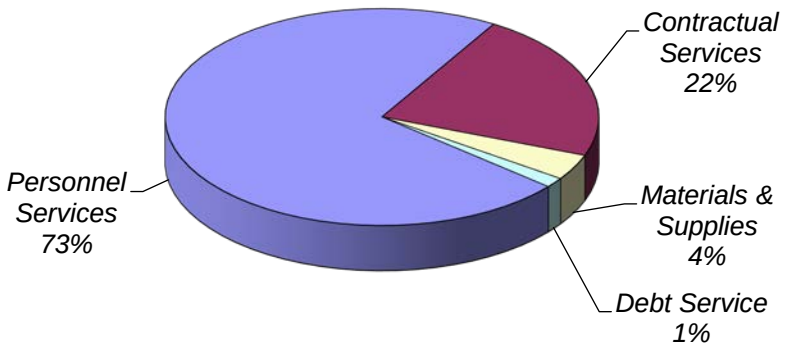


ANNUAL BUDGET

GENERAL FUND SUMMARY – MAJOR OBJECT

	Personnel Services	Contractual Services	Materials & Supplies	Capital Outlay	Debt Service	Grand Total
Executive	$22,800	$423,951	$0	$0	$0	$446,751
Legal	0	516,195	0	0	0	516,195
Administration Department	1,563,889	241,901	98,403	0	0	1,904,193
Adjudication	74,178	28,400	2,550	0	0	105,128
Police Department	8,809,622	1,540,533	337,814	0	0	10,687,969
Fire & Police Commission	0	22,529	0	0	0	22,529
Community Development	2,394,154	804,620	45,376	0	0	3,244,150
Street Division	2,022,443	1,047,350	259,993	0	0	3,329,786
Health	0	110,000	0	0	0	110,000
Storm Sewer Maintenance	401,730	181,561	63,860	0	0	647,151
Fleet & Facility Services Division	783,918	102,551	37,947	0	0	924,416
Information Technology	191,842	344,435	44,730	0	0	581,007
Special Projects	13,842	287,040	14,550	0	0	315,432
Shared Services	0	623,597	143,070	0	0	766,667
Park Administration	484,901	175,253	67,160	0	0	727,314
Pension Benefit Obligation	4,302,833	0	0	0	0	4,302,833
Debt Service	0	200	0	0	429,608	429,808
Total	$21,066,152	$6,450,116	$1,115,453	$0	$429,608	$29,061,329
% Percentage	72.49%	22.19%	3.84%	0.00%	1.48%	100.00%

General Fund Expenditures by Object



CITY OF CRYSTAL LAKE

ANNUAL BUDGET

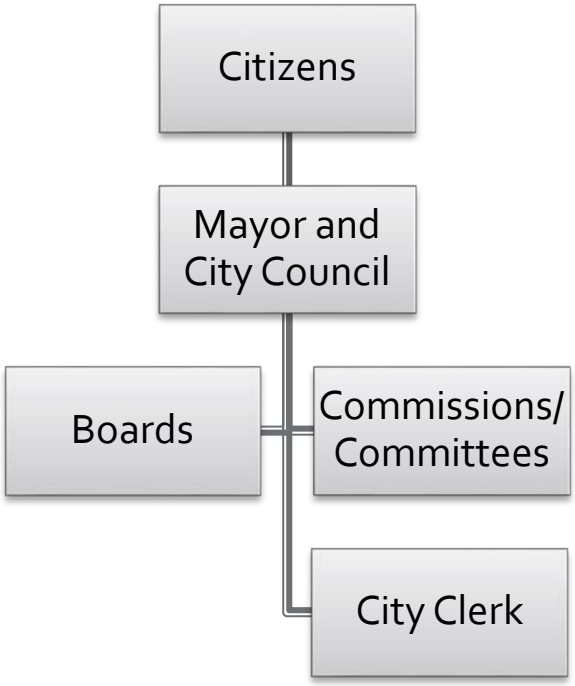
FISCAL YEAR 2018/2019

EXECUTIVE DEPARTMENT

STATEMENT OF ACTIVITIES

It is the responsibility of the Mayor and City Council to develop policies and enact ordinances and resolutions to ensure the health, safety, and welfare of Crystal Lake residents. The City Council adopts an annual budget outlining the services to be offered to City residents during the coming year and establishes the revenue sources to be used to finance the services.

ORGANIZATIONAL CHART



ANNUAL BUDGET

EXECUTIVE DEPARTMENT

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
54110. Wages-Full Time Employees	$21,080	$22,800	$22,800	$22,800	$22,800
Personnel Services	21,080	22,800	22,800	22,800	22,800
55010. Professional Services	0	120	0	0	0
55200. Training	9,985	10,032	9,406	9,406	9,031
55220. Dues and Subscriptions	38,339	39,416	40,338	40,046	39,156
55240. Insurance and Bonding Services	10,164	12,666	14,782	14,782	14,652
55760. Community Events	47,663	54,343	64,325	25,349	56,512
58900. Miscellaneous	302,134	302,600	304,600	304,600	304,600
Contractual Services	408,285	419,177	433,451	394,183	423,951
Total - Executive	$429,365	$441,977	$456,251	$416,983	$446,751

ACCOUNT INFORMATION

EXECUTIVE DEPARTMENT

For a complete description of budgetary account activities, see "Account Descriptions" presented later in this document. Major changes in budget amounts are briefly explained below.

- A one-time contribution from an anonymous donor to expand the 4th of July fireworks event in fiscal 2017/2018 is not anticipated to be repeated in fiscal 2018/2019. As a result, funds budgeted in the Community Events account were decreased.

ACCOUNT INFORMATION (CONT'D)

EXECUTIVE DEPARTMENT

Hotel Tax Distribution	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
Berkshire Ballet Theatre	$1,900	$1,900	$1,900	$1,900	$1,900
Crystal Lake Chamber of Commerce	4,534	5,000	5,000	5,000	5,000
Crystal Lake Rowing Club	2,500	2,500	2,500	2,500	2,500
Crystal Lake Soccer Federation	5,000	5,000	5,000	5,000	5,000
Historic Downtown Association	35,000	35,000	35,000	35,000	35,000
Kiwanis Santa Run	0	0	2,000	2,000	2,000
Lakeside Legacy Foundation	45,400	45,400	45,400	45,400	45,400
McHenry Convention & Visitors Bureau	4,000	4,000	4,000	4,000	4,000
McHenry County Music Center	0	0	0	0	0
McHenry County Youth Sports Association	52,800	52,800	52,800	52,800	52,800
Raue Center for the Arts	150,000	150,000	150,000	150,000	150,000
Williams Street Repertory Theatre Co	1,000	1,000	1,000	1,000	1,000
Total	$302,134	$302,600	$304,600	$304,600	$304,600

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2018/2019

LEGAL AND JUDICIARY

STATEMENT OF ACTIVITIES

LEGAL AND JUDICIARY

It is the responsibility of Legal and Judiciary to provide legal advice to elected and administrative officials, to prepare and review legal documents for the City, to litigate cases involving the City and to conduct real estate transactions for the City.

ANNUAL BUDGET

LEGAL AND JUDICARY

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
55010. Professional Services	$12,851	$14,482	$12,395	$12,395	$11,195
55030. Legal Services	650,588	530,336	505,000	505,000	505,000
Contractual Services	663,440	544,818	517,395	517,395	516,195
Total - Legal	$663,440	$544,818	$517,395	$517,395	$516,195

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2018/2019

CITY ADMINISTRATION DEPARTMENT

STATEMENT OF ACTIVITIES

CITY ADMINISTRATION DEPARTMENT

The City Administration Department is subdivided into the City Manager's Office, Finance, and Human Resources. The Statement of Activities for the Administration Department is as follows:

City Manager's Office

The City Manager, who is appointed by the City Council, serves as the chief executive officer and is responsible for the day-to-day operations of the City. The City Manager's Office is the center point of communication between the Mayor and City Council, the various City Departments, and the citizenry. The City Manager's Office provides leadership by translating policy, as established by the City Council, into operating programs. The City Manager's Office ensures that the mission statement is the driving force behind all operational endeavors. In addition, the City Manager's Office coordinates the budget, handles risk management, and is responsible for promoting an overall customer service culture, managing and responding to City Council issues, providing vision, guidance, oversight, and examples to departments concerning performance and general service delivery, administering initiatives and participating in community leadership efforts.

Finance Department

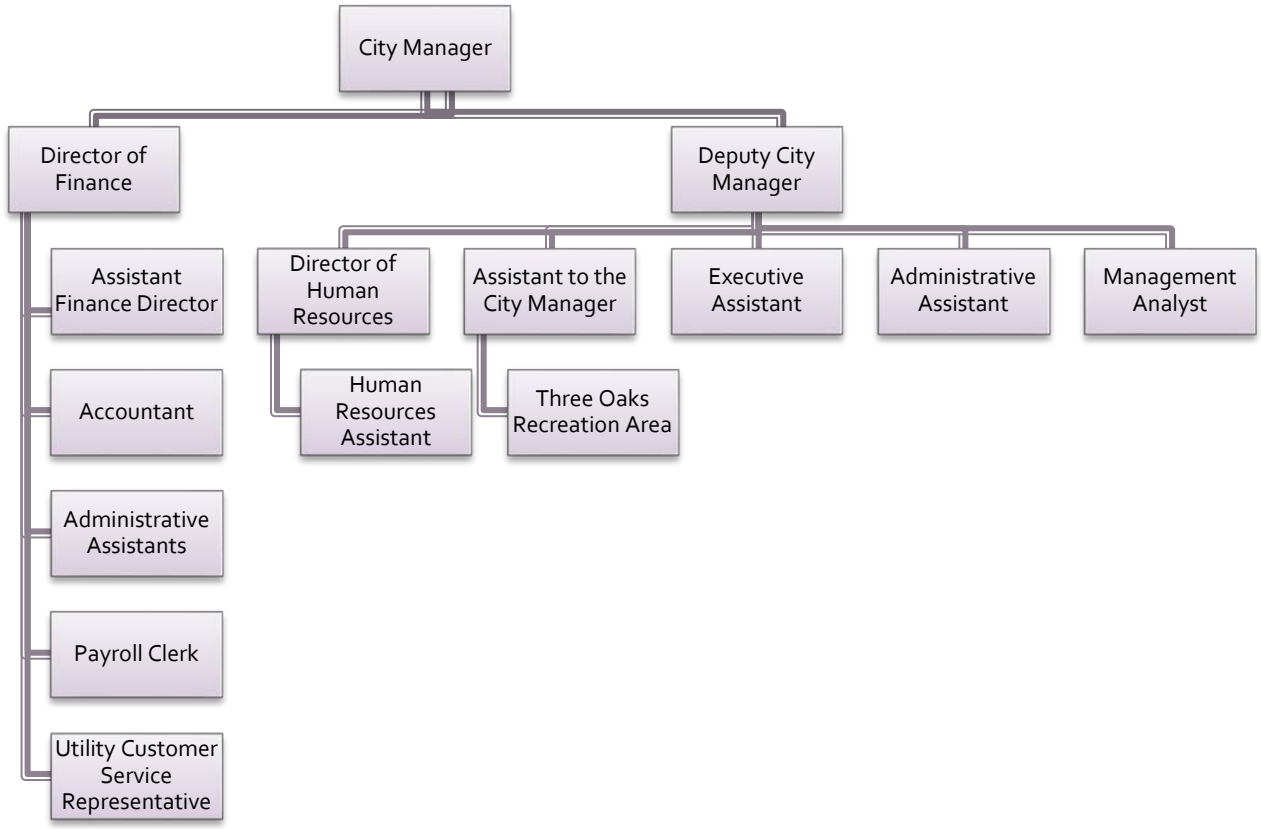
The Finance Department is responsible for maintaining the integrity of all financial systems, records and functions of the City in accordance with applicable laws, ordinances, policies and procedures. These activities include the recording and reporting of all financial transactions, billing and collection of all monies due the City, making payments to employees and vendors, managing cash and investments, preparing the annual financial report, and developing budget and financial forecasts. Additionally, Finance Department personnel assist with the administration of the Police and Fire Pension programs, as well as the Administrative Adjudication Program.

Human Resources

The Human Resources Division is responsible for all recruitment efforts: the interview, testing, and hiring processes. The operating departments rely on Human Resources for assistance and direction as it applies to labor relations, employee relations and performance management, as well as for guidance in the administration of organizational policies, and federal and state regulations. In addition, the Human Resources Division is responsible for benefits administration, which includes health, life, disability, and workers compensation insurance issues, as well as providing administrative assistance to the pension funds and two deferred compensation programs. The Division handles classification and compensation administration, personnel records management, and training and development for full-time, part-time and seasonal employees of the City of Crystal Lake.

ORGANIZATIONAL CHART

CITY ADMINISTRATION DEPARTMENT



PERSONNEL SUMMARY

CITY ADMINISTRATION DEPARTMENT

Position	Fiscal 2016 Actual	Fiscal 2017 Actual	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
City Manager	1.00	1.00	1.00	1.00	1.00
Deputy City Manager	1.00	1.00	1.00	2.00	2.00
Assistant to the City Manager	1.00	1.00	1.00	0.00	0.00
Management Assistant	0.00	0.00	0.00	1.00	1.00
Director of Human Resources	1.00	1.00	1.00	1.00	1.00
Director of Finance	1.00	1.00	1.00	1.00	1.00
Assistant Finance Director	1.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Human Resources Assistant	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	2.50	2.50	2.50	1.50	1.50
Accountant	1.00	1.00	1.00	1.00	1.00
Payroll Clerk	1.00	1.00	1.00	1.00	1.00
Accounts Payable Clerk	1.00	1.00	1.00	1.00	0.00
Total FTE	13.50	13.50	13.50	13.50	12.50

ACCOMPLISHMENTS

ADMINISTRATION DEPARTMENT

- Managed the Three Oaks Recreation Area. Three Oaks continued to be an attraction in 2017, with increasing revenues and public interest. City staff managed the maintenance and operations of the facility.
- Through a City managed concessionaire agreement, the Quarry Cable Wakeboard Park at the Three Oaks Recreation Area and had a successful year.
- The City completed a five-year financial plan and five year capital improvement plan.
- Controlled health care and insurance costs through continued membership in the Intergovernmental Personnel Benefit Cooperative (IPBC) for employee health insurance and the Intergovernmental Risk Management Agency (IRMA) for general liability and workers compensation insurance.
- Strategically annexed properties that were surrounded by the City boundaries, thereby expanding the City's tax base.
- Continued to transition to a paperless environment through the use of a document imaging software platform.
- The City completed a number of major capital improvement projects.
- Continued to implement supervisor training modules to equip City management staff.
- Significant progress continues to be made in implementing the strategic commitments of the City's Strategic Plan.
- Enhanced the proactive economic development program that encourages business retention and recruitment.

- Continued the promotion of an overall safety culture through training and communication.
- Continued to work with METRA, the Union Pacific Rail Line, and PACE suburban bus service to maintain commuter friendly transportation. In addition, the City in cooperation with McHenry County and numerous other McHenry County municipalities, continued to provide dial-a-ride services through the McRide program. The McRide service makes it easier for suburban to suburban commuters and person with disabilities to schedule and use dial-a-ride service in McHenry County, improve access to jobs and job related activities, and provide greater mobility to individuals with disabilities.
- Received the Certificate of Achievement for Excellence in Financial Reporting and the Distinguished Budget Presentation Award from Government Finance Officers' Association.
- Recruited over 100 seasonal employees for various City Departments, including a new Public Works Director.

OBJECTIVES

ADMINISTRATION DEPARTMENT

- Continue to promote the development of strategic areas, including the Three Oaks Recreation Area, the Main Street T.I.F., the northwest corridor, the Route 31 corridor, the Virginia Street T.I.F., and the commercial areas along Route 14.
- Implement a new contract with a waste hauler for residential refuse, recycling and yard waste.
- Implement a new contact with a concessionaire for services at the Three Oaks Recreation Area beach.
- Continue to implement a proactive economic development program that encourages business retention and recruitment.
- Continue to strengthen and diversify revenues.
- Continue to explore strategic annexation opportunities.
- Continue to work with community organizations and residents to understand and address community problems.
- Continue to support community events that create opportunities for community and neighborhood gatherings.
- Continue to promote effective communication through the enhanced use of the City governmental access channel, the development of a City marketing plan, and the City website.
- Continue to evaluate and improve customer service delivery needs and actions.
- Continue to increase utilization of technology.
- Continue to foster intergovernmental collaboration.
- Continue to promote a workplace that encourages excellence.
- Continue to ensure fiscal responsibility.
- Maintain a prioritized capital improvement plan.
- Continue the implementation of an area-wide fiber optic network.
- Recruit seasonal employees.
- Train and equip supervisors through a comprehensive training program.

ANNUAL BUDGET

CITY ADMINISTRATION DEPARTMENT

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
54110. Wages-Full Time Employees	$1,267,319	$1,251,997	$1,348,035	$1,348,035	$1,311,502
54115. Wages-Part Time Employees	34,891	39,551	45,462	45,462	41,719
54150. Wages-Overtime	1,269	1,489	2,500	2,500	5,000
54200. Group Insurance	222,018	209,801	226,351	226,351	205,668
Personnel Services	1,525,497	1,502,838	1,622,348	1,622,348	1,563,889
55010. Professional Services	32,923	46,689	44,755	44,115	51,615
55040. Annual Audit Services	20,568	20,879	22,600	22,600	24,700
55140. Publishing Services	4,525	4,333	6,022	6,022	5,800
55160. Postage & Freight	29,747	29,433	33,825	33,825	33,825
55200. Training	10,662	7,022	9,500	9,476	9,400
55220. Dues and Subscriptions	11,174	9,631	9,044	9,991	11,894
55240. Insurance and Bonding Services	50,627	49,044	58,003	58,003	58,003
55310. Examinations	3,627	5,097	4,428	5,100	5,100
55340. Maintenance Services-Office Equipment	4,359	3,863	4,520	4,827	5,359
55550. Employee Programs Services	26,273	18,986	36,205	31,480	36,205
55690. Rent - Land	0	0	0	0	0
Contractual Services	194,485	194,977	228,902	225,439	241,901
56000. Office Supplies	5,587	8,024	8,100	8,100	8,100
56040. Motor Fuel & Lubricants	1,310	1,345	1,750	1,750	1,905
56050. Computer Hardware & Software	7,473	15,463	10,818	11,976	12,198
56060. Small Tools and Equipment	635	5,393	2,600	2,100	2,600
56070. Automotive Supplies	754	502	2,000	2,000	2,000
56950. Stationery and Printing	59,191	65,431	69,884	71,217	71,600
Materials & Supplies	74,949	96,158	95,152	97,143	98,403
Total - City Administration	$1,794,931	$1,793,973	$1,946,402	$1,944,930	$1,904,193

ACCOUNT INFORMATION

CITY ADMINISTRATION DEPARTMENT

For a complete description of budgetary account activities, see "Account Descriptions" presented later in this document. Major changes in budget amounts are briefly explained below.

- Changes in Wages and Group Insurance reflects the elimination of an Accounts Payable Clerk position. In exchange, funds budgeted for overtime were raised slightly.
- Increases in Computer Hardware & Software reflect rising subscription costs for debt collection software and FOIA management software, as well as an additional online marketing subscription.

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2018/2019

ADMINISTRATIVE ADJUDICATION

STATEMENT OF ACTIVITIES

ADMINISTRATIVE ADJUDICATION DIVISION

The City's Division of Administrative Adjudication hears a wide range of cases involving violations of municipal ordinances that were once heard in the McHenry County Circuit Court. Having hearings at City Hall expedites compliance, reduces litigation expenses and allows the Circuit Court to focus on more serious offenses. Hearings at City Hall also are more convenient for residents who wish to contest a ticket or other citation. An administrative hearing is a civil, not a criminal proceeding. Cases filed in adjudication are punishable by fines and a variety of other penalties, excluding jail time. Under the administrative hearing system, an Administrative Law Judge, not the City entity that issued the ticket, complaint or notice of violation, hears cases. Administrative Law Judges, all of whom are experienced attorneys, are required to undergo State mandated training to be professional, fair and courteous.

PERSONNEL SUMMARY

ADMINISTRATIVE ADJUDICATION DIVISION

Position	Fiscal 2016 Actual	Fiscal 2017 Actual	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Total FTE	1.00	1.00	1.00	1.00	1.00

ACCOMPLISHMENTS

ADMINISTRATIVE ADJUDICATION DIVISION

- Continued to successfully implement the Administrative Adjudication Program for the City of Crystal Lake.

OBJECTIVES

ADMINISTRATIVE ADJUDICATION DIVISION

- Continue to enhance the Administrative Adjudication process to allow for the fair adjudication of matters unique to the City.

ANNUAL BUDGET

ADMINISTRATIVE ADJUDICATION DIVISION

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
54110. Wages-Full Time Employees	$46,392	$47,373	$49,947	$49,947	$51,196
54150. Overtime	0	0	0	0	0
54200. Group Insurance	7,072	15,273	21,591	21,591	22,982
Personnel Services	53,464	62,646	71,538	71,538	74,178
55010. Professional Services	14,785	20,230	27,600	25,800	27,600
55030. Legal Services	3,830	693	0	0	0
55160. Postage & Freight	468	422	800	700	800
55310. Examinations	0	0	0	0	0
Contractual Services	19,083	21,345	28,400	26,500	28,400
56000. Office Supplies	0	0	250	250	250
56050. Computer Hardware & Software	0	0	1,100	1,100	1,100
56950. Stationery and Printing	0	0	1,200	1,200	1,200
Materials & Supplies	0	0	2,550	2,550	2,550
Total - Administrative Adjudication	$72,547	$83,991	$102,488	$100,588	$105,128

ACCOUNT INFORMATION

ADMINISTRATIVE ADJUDICATION DIVISION

For a complete description of budgetary account activities, see "Account Descriptions" presented later in this document. Major changes in budget amounts are briefly explained below.

- In response to a number of variables, including the Affordable Health Care Act and its effect on health care costs across the region, funding for the City's own group health insurance plan is expected to rise in aggregate, 2.38% over amounts budgeted for fiscal 2017/2018. Increases beyond 2.38% in any one department or division are offset by reductions in another department or division.

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2018/2019

POLICE DEPARTMENT

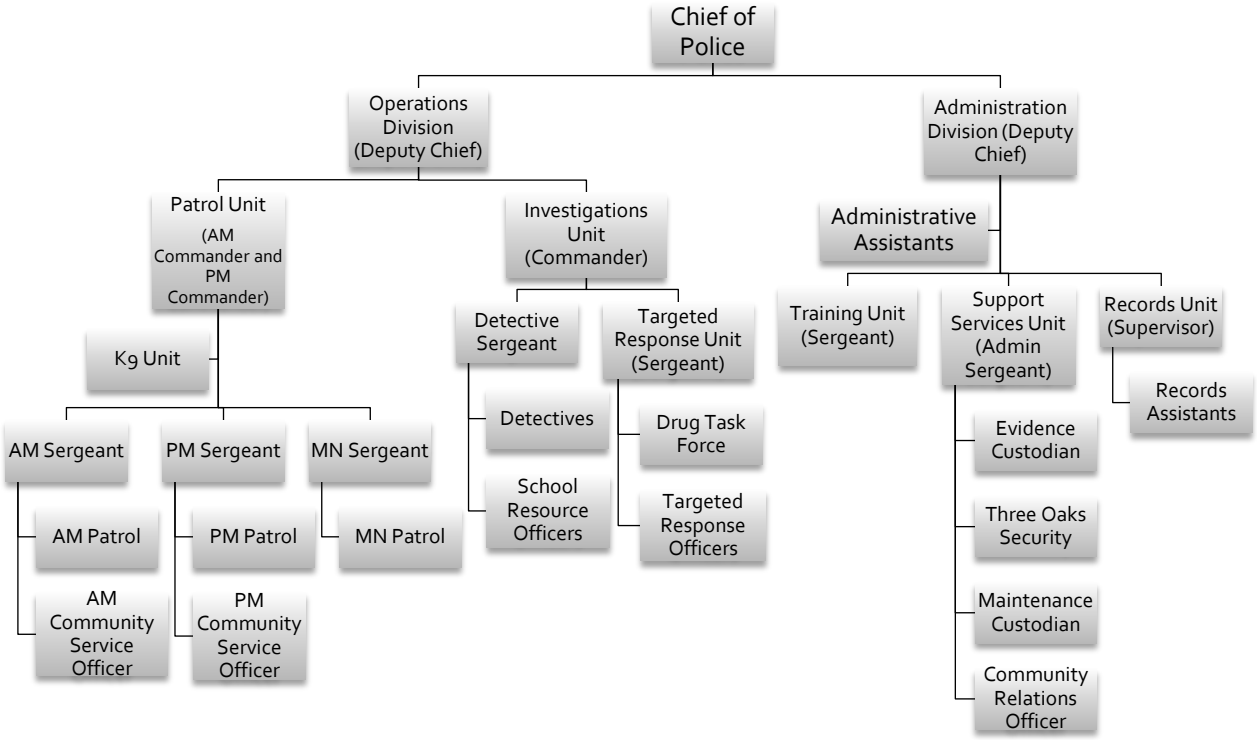
STATEMENT OF ACTIVITIES

POLICE DEPARTMENT

The Police Department is responsible for providing a variety of professional services to the community. These services include, but are not limited to: preventative patrol operations, traffic services, criminal investigations, youth services, crime prevention, parking enforcement and public education. The Crystal Lake Police Department proudly serves the public as we continue to explore ways to enhance our partnerships with various community groups and expand our community outreach efforts. We are committed to the fair and impartial enforcement of the law, and will remain transparent in all our actions in order to retain the public's trust in our organization.

ORGANIZATIONAL CHART

POLICE DEPARTMENT



PERSONNEL SUMMARY

POLICE DEPARTMENT

Position	Fiscal 2016 Actual	Fiscal 2017 Actual	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
Police Chief	1.00	1.00	1.00	1.00	1.00
Deputy Police Chief	2.00	2.00	2.00	2.00	2.00
Commander	3.00	3.00	3.00	3.00	3.00
Sergeant	11.00	11.00	11.00	11.00	11.00
Police Officer	50.00	50.00	50.00	50.00	50.00
Community Service Officer	4.00	4.00	4.00	4.00	4.00
Administrative Assistant	1.75	1.75	1.75	1.75	1.75
Police Records Supervisor	1.00	1.00	1.00	1.00	1.00
Police Records Assistant	4.00	4.00	4.00	4.00	4.00
Maintenance Custodian	1.00	1.00	0.00	0.00	0.00
Total FTE	78.75	78.75	77.75	77.75	77.75

ACCOMPLISHMENTS

POLICE DEPARTMENT

- The Department will continue to participate in the Illinois Traffic Safety Challenge, demonstrating our commitment to traffic safety with the goal of reducing traffic crashes and, most importantly, reduce the occurrences of crash-related injuries.

  We have continued our participation in the Illinois Traffic Safety Challenge. We were placed in the Champions Bracket this year after our 1st place finish the previous year. We have witnessed an overall 9.1% decrease in traffic crashes thus far in 2017 compared to the same period in 2016. Injury-related traffic crashes have decreased by 14.7%.

- Maintain qualifications under the Incident Command System in order to continue our effective responses during any planned or unplanned major event.
  - Provide introductory training for any newly appointed supervisors.
  - Provide two scenario-based training opportunities for police supervisors to practice their skills in a simulated environment.

  Goal met. Newly appointed supervisors have received, or are scheduled to receive, introductory training. We exceeded our goal of conducting two scenario-based training events.

- Enhance community policing efforts.
    - The Department will facilitate at least three community presentations during the fiscal year covering topics of current crime trends affecting our residents and/or business owners.
    - In addition to their current tasks and assignments, all patrol officers, on average, will conduct a minimum of 30 minutes of foot patrols a month in order to actively engage the residential and business community by means of consensual and non-enforcement related contacts.

  We have exceeded this goal. We held three Coffee with the Chief meetings, with a fourth planned for the winter, and held several other community-related events at schools, churches, and other venues.

  Patrol officers exceeded, on average, the 30 minutes of foot patrols they conduct monthly. Additionally, officers have attended a number of block parties. Their presence has been well received.

- Members of Targeted Response Unit will continue to conduct sex offender compliance checks to ensure those sex offenders registered within the City are accurately reporting the information required under State law.
    - At least three compliance checks will be conducted.
    - One compliance check will be conducted within two weeks prior to Halloween.

  We will meet this goal. We conducted compliance checks in July of 2017 and during the Halloween season. A third compliance check is scheduled for early 2018.

- Continue supervisory and management training, as well as develop leadership and mentoring opportunities.
    - Send at least one Sergeant to the Northwestern University Center for Public Safety to attend a session of Staff and Command.
    - Send command staff to advanced leadership and management training.
    - Continue enhancing the Department's internship program to ensure mentoring opportunities are available.

  We will meet this goal. A sergeant will attend Staff and Command beginning in March of 2018. Another sergeant will attend introductory supervisor training at Northwestern in February of 2018. Command officers attended several executive training seminars, covering topics such as "Human Resources and Risk Management" and contemporary issues and trends in labor laws hosted by IPELRA (Illinois Public Employer Labor Relations Association).

In addition, a Deputy Chief will attend the FBI's prestigious National Academy beginning in April of 2018.

The Department will be accepting interns for the winter/spring session in 2018.

- Maintain CALEA accreditation compliance.
    - The Department will be required to submit evidence of compliance to CALEA on an annual basis. This is a departure from previous cycles, when evidence of compliance occurred once every three years.

We completed our very first electronic assessment in the spring of 2017 (a new requirement). The assessor found we were in compliance after viewing 25% of the standards we must follow. We are on track to successfully complete our next electronic assessment, where an assessor will review another 25% of our files.

- Successfully implement the IDOT Traffic Enforcement Grant Program.
    - Focus efforts on impaired driving, distracted driving, and speeding violations.
    - Staff each campaign fully with officers to ensure grant funds are spent as outlined in the grant.
    - Ensure minimum production standards for enforcement efforts are adhered to as specified in the grant.
    - Complete data reports and grant reimbursement paperwork on time and with a high degree of accuracy, with appropriate paperwork forwarded to IDOT and the City's Finance Department.

This goal was met. The Department continues to be one of the most active and reliable participants in the program and was awarded similar funding for the next campaign year.

OBJECTIVES

POLICE DEPARTMENT

- The Department will continue to participate in the Illinois Traffic Safety Challenge, demonstrating our commitment to traffic safety with the goal of reducing traffic crashes and, most importantly, reduce the occurrences of crash-related injuries.
- Maintain qualifications under the Incident Command System in order to continue our effective responses during any planned or unplanned major event.
    - Provide introductory training for any newly appointed supervisors.
    - Provide two scenario-based training opportunities for police supervisors to practice their skills in a simulated environment.
- Enhance community policing efforts.

  - The Department will facilitate at least three (3) community presentations during the fiscal year covering topics of current crime trends affecting our residents and/or business owners.
  - In addition to their current tasks and assignments, all patrol officers, on average, will conduct a minimum of 30 minutes of foot patrols a month in order to actively engage the residential and business community by means of consensual and non-enforcement related contacts.
  - Police Department staff will review all quality of life complaints initiated and offer crime prevention and/or educational training to those residents impacted.
- Members of Targeted Response Unit will continue to conduct sex offender compliance checks to ensure those sex offenders registered within the City are accurately reporting the information required under State law.
  - At least three compliance checks will be conducted.
  - One compliance check will be conducted within two weeks prior to Halloween.
- Continue supervisory and management training, as well as develop leadership and mentoring opportunities.
  - Send at least one Sergeant to the Northwestern University Center for Public Safety to attend a session of Staff and Command.
  - Send command staff to advanced leadership and management training.
  - Continue enhancing the Department's internship program to ensure mentoring opportunities are available.
- Maintain CALEA accreditation compliance.
  - The Department will be required to submit evidence of compliance to CALEA on an annual basis. This is a departure from previous cycles, when evidence of compliance occurred once every three years.
- Successfully implement the IDOT Traffic Enforcement Grant Program.
  - Focus efforts on impaired driving, distracted driving, and speeding violations.
  - Staff each campaign fully with officers to ensure grant funds are spent as outlined in the grant.
  - Ensure minimum production standards for enforcement efforts are adhered to as specified in the grant.
  - Complete data reports and grant reimbursement paperwork on time and with a high degree of accuracy, with appropriate paperwork forwarded to IDOT and the City's Finance Department.

ANNUAL BUDGET

POLICE DEPARTMENT

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
54110. Wages-Full Time Employees	$6,748,572	$6,464,076	$6,722,136	$6,647,136	$6,874,282
54115. Wages-Part Time Employees	67,162	71,098	75,409	75,409	75,324
54150. Wages-Overtime	406,041	446,990	549,251	533,634	561,251
54200. Group Insurance	1,303,693	1,350,000	1,354,071	1,354,071	1,298,765
Personnel Services	8,525,468	8,332,164	8,700,867	8,610,250	8,809,622
55010. Professional Services	1,172,817	1,244,418	1,138,764	1,123,765	1,101,195
55140. Publishing Services	54	0	100	250	100
55160. Postage & Freight	3,653	2,343	4,000	3,300	4,000
55200. Training	71,765	59,911	66,505	62,368	68,185
55220. Dues and Subscriptions	19,753	17,254	20,680	19,646	16,540
55240. Insurance and Bonding Services	290,989	285,856	324,693	324,693	324,693
55310. Examinations	2,025	2,559	6,550	2,500	5,550
55320. Maintenance Services-Operating Equipment	18,348	9,659	11,320	10,500	11,820
55340. Maintenance Services-Office Equipment	1,778	2,091	2,950	2,800	2,950
55360. Radio Equipment Services	5,206	2,698	5,500	5,000	5,500
55680. Rental - Buildings & Equipment	0	0	0	0	0
Contractual Services	1,586,386	1,626,789	1,581,062	1,554,822	1,540,533
56000. Office Supplies	11,692	10,733	11,320	11,600	11,320
56020. Cleaning Supplies	0	453	800	500	800
56040. Motor Fuel & Lubricants	58,486	61,821	114,200	106,659	106,659
56050. Computer Hardware & Software	39,621	46,026	49,110	47,000	46,160
56060. Small Tools and Equipment	48,483	50,319	36,775	34,054	38,475
56070. Automotive Supplies	54,432	57,920	55,000	55,000	55,000
56120. Clothing	59,411	68,570	68,280	70,000	66,100
56950. Stationery and Printing	7,252	5,195	13,300	7,000	13,300
Materials & Supplies	279,376	301,037	348,785	331,813	337,814
Total - Police	$10,391,230	$10,259,990	$10,630,714	$10,496,885	$10,687,969

ACCOUNT INFORMATION

POLICE DEPARTMENT

For a complete description of budgetary account activities, see "Account Descriptions" presented later in this document. Major changes in budget amounts are briefly explained below.

- In response to a number of variables, including the Affordable Health Care Act and its effect on health care costs across the region, funding for the City's own group health insurance plan is expected to rise in aggregate, 2.38% over amounts budgeted for fiscal 2017/2018. Increases beyond 2.38% in any one department or division are offset by reductions in another department or division.
- Professional Services was reduced to better reflect the allocation of SEECOM 9-1-1 dispatch services based on the number of calls received for police services and the number of calls received for fire rescue services. Overall, the City's contribution to SEECOM is anticipated to decline 1.91%.
- Dues and Subscriptions decreased because of the biannual payment for Tip411, an anonymous tip text program. The biannual payment was made in the previous year.
- Funds budgeted in the Motor Fuel account has been adjusted to best reflect costs based on a three year average of consumption multiplied by the three year average cost per gallon of fuel.
- Computer Hardware & Software is decreasing as purchases of hardware were completed in the prior year.
- The Clothing account reflects a decrease in funds due entirely of the need to replace fewer ballistic vests this fiscal year as part of our continuous five-year replacement cycle. The federal government reimburses the City 50% of the costs.

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2018/2019

FIRE AND POLICE COMMISSION

STATEMENT OF ACTIVITIES

FIRE AND POLICE COMMISSION

The Board of Fire and Police Commissioners consists of a Chairperson and two Commissioners. The Director of Human Resources for the City of Crystal Lake serves as the staff liaison to the Board of Fire and Police Commissioners. The Board has the authority to provide for promotion of certain positions in the Fire Rescue and Police Departments. In addition, certain disciplinary actions and/or terminations of Police Sergeants are subject to the exclusive jurisdiction of the Board of Fire and Police Commissioners according to applicable state law.

ACCOMPLISHMENTS

FIRE AND POLICE COMMISSION

- Conducted promotional examinations and processes for the establishment of eligibility lists for positions of Police Sergeant, and Fire Lieutenant.
- Fulfilled the duties of the Board as outlined in the Board of Fire and Police Commission Rules and Regulations as adopted in July 2015.

OBJECTIVES

FIRE AND POLICE COMMISSION

- Conduct promotional examinations and processes as needed for the establishment of eligibility lists for the positions of Police Sergeant, Fire Lieutenant or Battalion/Bureau Chief should there become a risk of the current active lists being exhausted prior to their expiration dates.
- Fulfill the duties of the Board as outlined in the Board of Fire and Police Commission Rules and Regulations as adopted in July 2015.

ANNUAL BUDGET

FIRE & POLICE COMMISSION

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
55010. Professional Services	$105	$0	$0	$0	$0
55140. Publishing Services	0	891	2,120	2,120	1,120
55160. Postage & Freight	76	126	300	300	200
55200. Training	0	0	1,000	1,000	0
55220. Dues and Subscriptions	375	375	375	375	0
55240. Insurance and Bonding Services	2,142	2,131	2,558	2,558	2,558
55310. Examinations	10,125	24,356	29,442	29,442	18,651
Contractual Services	12,823	27,879	35,795	35,795	22,529
Total - Fire & Police Commission	$12,823	$27,879	$35,795	$35,795	$22,529

ACCOUNT INFORMATION

FIRE & POLICE COMMISSION

For a complete description of budgetary account activities, see "Account Descriptions" presented later in this document. Major changes in budget amounts are briefly explained below.

- Publishing Services, Postage and Foreign, Freight and Examinations are being reduced as no promotional testing is anticipated during fiscal year 2018/2019.
- Training, and Dues and Subscriptions are being reduced based on actual spending trends.

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2018/2019

COMMUNITY DEVELOPMENT DEPARTMENT

STATEMENT OF ACTIVITIES

COMMUNITY DEVELOPMENT

The Community Development Department helps the City maintain and improve a vibrant business community while ensuring the safety and well-being of our citizens. The Department accomplishes this through three distinct yet cooperative disciplines: Building, Engineering and Planning and Economic Development.

BUILDING DIVISION

The Building Division works with residents, business owners, and developers to build safe, high-quality improvements to their property. The Division works closely with the property owner throughout the design, permitting, and construction phases to assure that the project meets community standards, City codes, and addresses life-safety matters. This is an interactive process that helps keep the projects on schedule, provides a helpful business climate, and puts the customer first. The Building Division works with the public to maintain the high quality of life enjoyed by City residents.

ENGINEERING DIVISION

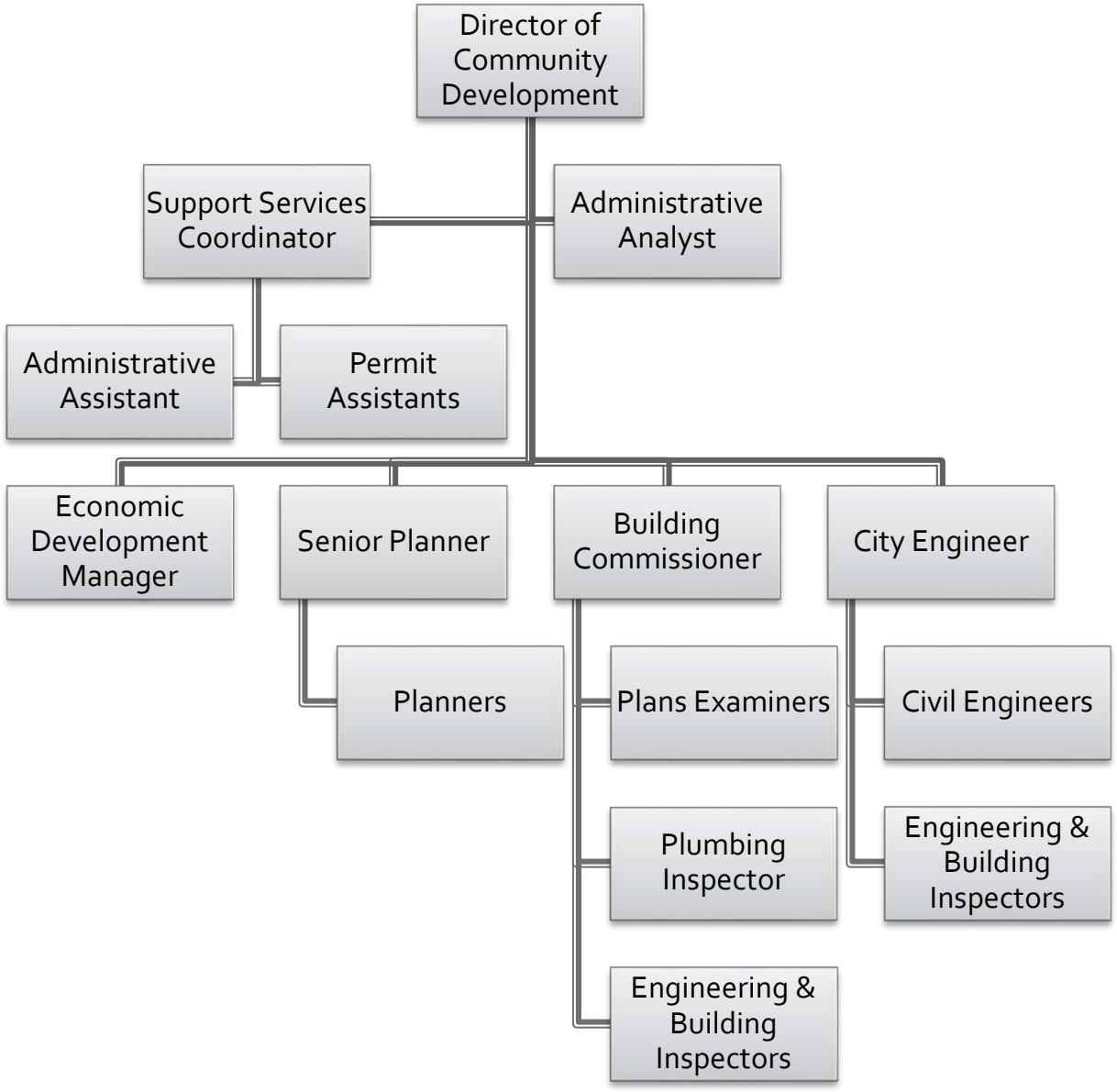
The Engineering Division enhances and preserves natural resources and oversees public infrastructure design and construction to ensure safe, high-quality improvements in the City. The Engineering Division also reviews and inspects sidewalks, parking lots, driveways, roads, grading, site drainage improvements, utility extensions and connections, and traffic related issues. The Division works with residents, business owners, and developers throughout the review and construction phases to provide a high level of customer service as an advocate for development within the City. The Division also assists residents with minor engineering issues, such as sump pump discharge issues, drainage issues, and traffic control concerns.

PLANNING & ECONOMIC DEVELOPMENT DIVISION

The Planning and Economic Development Division oversees the economic development, planning and zoning aspects of the City's operations. The Division advances business recruitment and retention through several programs and initiatives. The Division also coordinates development proposals as they move through the City process, conducts plan reviews and building permit review. The Division also participates in several community organizations, such as the Chamber of Commerce and the Downtown Crystal Lake organization.

ORGANIZATION CHART

COMMUNITY DEVELOPMENT



PERSONNEL SUMMARY

COMMUNITY DEVELOPMENT

Position	Fiscal 2016 Actual	Fiscal 2017 Actual	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
Community Development Director	1.00	1.00	1.00	1.00	1.00
Building Commissioner	1.00	1.00	1.00	1.00	1.00
City Engineer	1.00	1.00	1.00	1.00	1.00
Economic Development Manager	1.00	1.00	1.00	1.00	1.00
Senior Planner	0.00	1.00	1.00	1.00	1.00
Planner	2.00	1.00	1.00	1.00	1.00
Civil Engineer	2.00	2.00	2.00	2.00	2.00
Plans Examiner	2.00	2.00	2.00	2.00	2.00
Support Service Coordinator	1.00	1.00	1.00	1.00	1.00
Engineering Tech	3.00	3.00	3.00	3.00	3.00
Plumbing Inspector	1.00	1.00	1.00	1.00	1.00
Engineering & Building Inspector	3.00	3.00	3.00	3.00	3.00
Administrative Analyst	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Permit Assistant	2.00	2.00	2.00	2.00	2.00
Office Assistant	0.75	0.75	0.75	0.75	0.75
Total FTE	22.75	22.75	22.75	22.75	22.75

ACCOMPLISHMENTS

COMMUNITY DEVELOPMENT

Department Wide:

- Continue to review the development process and seek opportunities to improve efficiency.
  Process enhancements were instituted as opportunities arise; for example tweaking the over-the-counter driveway permit to maintain the timely permit and ensure code compliance and creating checklists and revising the Development Application to help streamline submittals and reviews.
- Continue to survey customers and gather feedback on the Department's performance. Report on survey results regularly.
  The Department continued to conduct surveys for building permit services, planning services, and front counter services. Survey results were reported to the department

management team on a monthly basis. Reports were submitted to the City Council quarterly.

- Continue to improve service to customers by investing in staff training. Cross-train employees to ensure continuous operations of essential functions.
  The Department initiated a series of internal trainings led by members of the management team. These monthly trainings included topics such as economic development basics, when a building permit is required, a refresher on Map Office, and frequently asked questions about the Unified Development Ordinance.
- Continue to lead the City's GIS efforts**,** including acting as the liaison between the City and the GIS Consortium and providing direct oversight of MGP's efforts.
  The Department director continued to serve on the GIS Consortium Board of Directors. The direct oversight of MGP's efforts was successfully transitioned to the Director of Public Works.
- Continue to implement the document scanning program as part of citywide initiative by expanding document digitizing efforts. The scanning efforts improve the efficiency of document retrieval.
  The Department continued to lead the way on document digitizing efforts, and helped other departments with their efforts to digitize their records.
- Continue to conduct a department wide needs assessment and research options for improved mobility technology and a virtual 24/7 City Hall.
  The Department has concluded a nearly two-year effort to improve our customer services in these areas. After extensive research, demonstrations, and negotiating, the department received approval to purchase the Accela software suite, which includes a citizen portal for permit applications and a mobile app for field inspectors. The department worked with the vendor to prepare for a full launch in FY 2018-2019.
- Continue to pursue grant funding from outside agencies.
  The City was awarded $1.4 million CMAQ funding for the Route 14 and Virginia Street intersection improvement. The City submitted a grant application to FEMA to assist with flooding mitigation in the Crystal Lake Avenue/Pine Street/Oriole Street Stormwater Solutions area. The City submitted an application for the Illinois Transportation Enhancement Program (ITEP) for additional streetscaping improvements with the Crystal Lake Avenue and Main Street project.
- Continue to maintain good relationships with other governmental agencies.
  The Department continued to foster good working relationships with neighboring municipalities and other governmental agencies. For example, the Department completed the Transportation Master Plan through coordination with the Chicago Metropolitan Agency for Planning.

Building Division:

- Continue to explore ways to improve inspection services through mobile technology, including cloud storage of reference materials and improving field data collection apps.
  The Department has concluded a nearly two-year effort to improve our customer services in these areas. After extensive demonstrations and negotiating, the department received approval to purchase the Accela software suite, which includes a mobile app for field inspectors and the ability to access documents stored in that system from the cloud.
- Host an informational sessions for developers and contractors about important topics in Building Code enforcement.
  As part of the Building Division's process for updating the City's building codes, a series of informational sessions will be held with developers and contractors over the winter.
- Continue to improve public awareness of the importance of building code benefits by promoting International Code Council Building Safety Month and creating timely, informational articles for the City newsletter.
  The Building Division setup an informational table during Building Safety Month that highlighted a different topic each week. The table included informative handouts on the importance of building codes.
- Restructure Building Permit Fees (Additional Accomplishment)
  The Building Division complete a restructuring of is permit fees. The new structure simplifies the calculation of the fees and raises them to be comparable with surrounding communities.

Engineering Division:

- Continue to conduct street maintenance programs, such as resurfacing, pavement preservation, and pavement marking. Continue to monitor potential streets in need of future reconstruction.
  The annual maintenance programs have been completed.
- Finalize the flooding study update.
  The Engineering Division worked closely with the Public Works Department to continue to develop a plan to address flooding.
- Evaluate existing critical storm sewer infrastructure for deficiencies, and develop a plan to maintain the system.
  Critical storm sewers have been identified by the Engineering Division and Public Works Department with a prioritized list of storm sewers for televising and cleaning developed by the Public Works Department. The Public Works Department has started to implement this plan.

- Continue with engineering and permitting for the removal and replacement of the culverts along Crystal Creek as they are nearing the end of their useful life.

  The applicable permitting agencies are reviewing the plan for the culvert replacements under Dartmoor Drive, McHenry Avenue, and Barlina Road. Design for the culvert replacement under Country Club Road and Broadway Avenue was completed.
- Continue to maintain safe pedestrian sidewalks, completing critical gaps in the sidewalk network when funds are available:
  - Conduct annual sidewalk program, which helps minimize insurance claims related to tripping hazards.
  - Conduct the Downtown Infrastructure Improvement Program.

  The annual sidewalk maintenance programs are complete. The last year of the Downtown Infrastructure Improvement program was completed along Brink Street from Williams Street to Main Street.
- Develop a traffic calming policy that will provide a framework for investigating and addressing common traffic safety related concerns, such as speeding and cut through traffic.

  The traffic calming policy was developed and presented to City Council.
- Design and implement transportation and pedestrian projects to increase safety and decrease congestion, including:
  - Prairie Path Re-route
  - Route 14 and Virginia Road Improvement
  - Crystal Lake Avenue and Main Street Improvement
  - Route 176 and North Main Street Intersection Improvement
  - Huntley Road Multi-use Path Connection
  - Miscellaneous Pedestrian and Bicycle Road Crossings

  Prairie Path Re-route: The Engineering Division continued to coordinate between the Crystal Lake Park District and McHenry County Conservation District to finalize this improvement. Unfortunately, the project will no longer be moving forward as issues arose during design engineering from the Crystal Lake Park District and McHenry County Conservation District.
  Route 14 and Virginia Road: The Phase I Engineering was completed and approved by IDOT. The City selected a Phase II Engineering consultant and received $1.4 million in CMAQ funding for the improvement.
  Crystal Lake Avenue and Main Street: The Phase I Engineering was completed and approved by IDOT. The consultant initiated the Phase II Engineering, and railroad and utility coordination continued.
  Route 176 and North Main Street Improvement: The Phase I Engineering was completed and approved by IDOT. A public meeting was held on November 7, 2017.

Huntley Road Multi-use Path Connection: The design was completed.
Miscellaneous Pedestrian and Bicycle Road Crossings: City staff continued to review all existing pedestrian and bicycle networks throughout the City for opportunities for improvement.

- Complete the five-year CRS verification cycle (Additional Accomplishment).
  The Engineering Division completed a verification cycle for the FEMA Community Rating System. Every five years, the City works with the CRS Coordinator for the State to re-evaluate its flooding protection activities.

Planning and Economic Development Division:

- Continue to promote development, redevelopment, and business occupancies in primary retail-commercial corridors and industrial parks.
  - Actively market available properties through email marketing, retailer and developer contacts, and industry trade organizations.
  - Promote and coordinate development for the City's TIF districts.
  - Facilitate redevelopment of the Crystal Court shopping center.
  - Promote occupancies in vacant retail building and shopping centers.
  - Plan for development in the northwest corridor and promote strategic parcels.

  Property Marketing: The Planning and Economic Development Division was active at ICSC events, having attended ReCON in Las Vegas and Retail Live and Deal Making events in Chicago. The Division used those events to reach out to new retailers outside of our market to promote Crystal Lake's positive business climate. The available properties story map was completed.
  TIF Districts: Developers were approached about multiuse developments and site opportunities within the City's TIF districts.
  Crystal Court: Progress was made in working with existing property owners and developers to regarding acquisition of property and drafting conceptual plans for this site.
  Vacancies: Several email marketing pieces were generated that feature vacant spaces in the City. The Division also worked with shopping center owners to discuss strategies in filling vacancies.
  Northwest Corridor: Several properties were marketed to developers. The Division developed some conceptual plans for development in the area.
- Work with strategic partners, such as the McHenry County Economic Development Corporation, McHenry County College, and the Chamber of Commerce to develop strategies to attract manufacturing businesses.
  The Planning and Economic Development Division was active in both MCEDC and Chamber, and worked with them to help attract new manufacturers.

- Continue manufacturer site visits, tours, and bi-annual business anniversaries.
  The Division did several rounds of anniversary recognitions and investment awards. The Division conducted site visits and tours of several manufacturers, including Knaack Industries and Autotech.
- Continue to promote the City's positive attributes and business development successes through press outreach, on-going interaction with media outlets, and use of social media.
  The Division developed several news releases highlighting new restaurants, investments by existing businesses, and new retailers in Crystal Lake. The I Shop Crystal Lake campaign continued using social media to promote businesses.
- Continue to pursue opportunities for strategic annexations.
  All of the targeted commercial properties have, at minimum, submitted an application for annexation. Due to various circumstances, a few properties are awaiting formal annexation hearings. Residential pockets were analyzed and a strategy has been developed for their annexation has been developed. Each area has been prioritized using multiple factors.
- Support infill development to meet the City's need for growth.
  The Division continued to work with developers, consultants, property owners and brokers to fill vacant spaces and redevelop vacant or underutilized commercial properties. Planning staff continued to evaluate growth projection to ensure our existing neighborhoods can handle the demand.
- Create viable development scenarios with concise design guidelines through the Comprehensive Land Use Plan.
  The Division began internal discussion about how the Comprehensive Plan should be organized. Individual areas have been identified and will be studied further during a future Comprehensive Plan update. Staff conducted a workshop with the Planning and Zoning Commissions to discuss these concepts.
- Foster a support system for small businesses, and encourage entrepreneurship in the City.
  The Division actively engaged the Chamber of Commerce and the Downtown Association, which helped strengthen relationship with small businesses. The matching grant program was revised to help smaller businesses update their building façade. Several small businesses have taken advantage of the matching grant program this fiscal year.
- Strengthen relationships with boards and commissions (additional accomplishment).
  The Division created the PZC News, a regular newsletter that updates the Planning and Zoning Commission members on long-range projects, development review, and property maintenance concerns. The Division also continues to work closely with the Historic Preservation Commission.

OBJECTIVES

COMMUNITY DEVELOPMENT

Department Wide:

- Implement the Accela Land Management software, which will provide permit applicants with 24/7 access to application information, improve inspection services through mobile technology, and improve project and petition tracking.
- Continue to review the development process and seek opportunities to improve efficiency.
- Continue to improve service to customers by investing in staff training. Cross-train employees to ensure continuous operations of essential functions.
- Continue to implement the document scanning program as part of citywide initiative by expanding document digitizing efforts. The scanning efforts improve the efficiency of document retrieval.
- Continue to survey customers and gather feedback on the Department's performance. Report on survey results regularly.
- Continue to pursue grant funding from outside agencies.
- Continue to maintain good relationships with other governmental agencies.

Building Division:

- Review and propose adoption of the 2018 International Code Council series of building codes.
- Host an informational sessions for developers and contractors about important topics in Building Code enforcement.
- Continue to improve public awareness of the importance of building code benefits by promoting International Code Council Building Safety Month and creating timely, informational articles for the City newsletter.
- Continue to complete at least 95 percent of all residential plan reviews in 10 days or less.
- Continue to complete at least 95 percent of all commercial plan reviews in 15 days or less.

Engineering Division:

- Continue to conduct street maintenance programs, such as resurfacing, pavement preservation, and pavement marking. Continue to monitor potential streets in need of future reconstruction.
- Work in cooperation with the Public Works Department to continue the Stormwater Solutions initiatives.
- Continue with permitting for the removal and replacement of the culverts along Crystal Creek as they are nearing the end of their useful life.

- Conduct the annual sidewalk program to eliminate sidewalk tripping hazards thus minimizing insurance claims caused by uneven sidewalks.
- Design and implement transportation and pedestrian projects to increase safety and decrease congestion, including:
- Continue engineering of the Route 14 and Virginia Intersection Improvement. Construction of this improvement is anticipated in 2019.
- Continue engineering of the Crystal Lake Avenue and Main Street improvement. Initiate the public utility and railroad relocations necessary for the projects. Public utility and railroad relocations are anticipated in 2018 with construction in 2019.
- Continue engineering of the North Main Street improvement. Public utility relocation is anticipated in 2019 with construction in 2020.
- Oversee the engineering and construction of the Huntley Road multi-use path connection. Coordinate with the McHenry County Division of Transportation and the Crystal Lake Park District.

Planning and Economic Development Division:

- Continue to promote development, redevelopment, and business occupancies in primary retail-commercial corridors and industrial parks.
- Actively market available properties through email marketing, retailer and developer contacts, and industry trade organizations.
- Promote and coordinate development for the City's TIF districts.
- Facilitate redevelopment of the Crystal Court shopping center.
- Promote occupancies in vacant retail building and shopping centers.
- Plan for development in the northwest corridor and promote strategic parcels.
- Work with strategic partners, such as the McHenry County Economic Development Corporation, McHenry County College, and the Chamber of Commerce to develop strategies to attract manufacturing businesses.
- Continue manufacturer site visits, tours, and business anniversaries.
- Continue to promote the City's positive attributes and business development successes through press outreach, on-going interaction with media outlets, and expanded use of social media.
- Continue to pursue opportunities for strategic annexations.
- Support infill development to meet the City's need for growth.
- Create viable development scenarios with concise design guidelines through the Comprehensive Land Use Plan.
- Foster a support system for small businesses and encourage entrepreneurship in the City.

ANNUAL BUDGET

COMMUNITY DEVELOPMENT

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
54110. Wages-Full Time Employees	$1,787,079	$1,808,038	$1,935,458	$1,935,458	$1,975,482
54115. Wages-Part Time Employees	40,781	50,180	76,368	76,368	69,267
54150. Wages-Overtime	770	1,778	2,500	6,100	2,500
54200. Group Insurance	331,084	333,181	330,888	330,888	346,905
Personnel Services	2,159,713	2,193,177	2,345,214	2,348,814	2,394,154
55010. Professional Services	140,476	196,598	349,106	349,106	349,106
55140. Publishing Services	1,209	987	2,500	1,000	2,500
55160. Postage & Freight	3,617	2,973	4,500	3,000	4,500
55200. Training	10,142	6,613	11,300	11,300	11,300
55220. Dues and Subscriptions	2,811	3,935	5,739	5,739	6,049
55240. Insurance and Bonding Services	91,168	88,230	105,905	105,905	105,905
55320. Maintenance Services-Operating Equipment	0	0	60	60	60
55340. Maintenance Services-Office Equipment	295	0	0	0	0
55360. Radio Equipment Services	0	0	200	0	200
Contractual Services	249,718	299,336	479,310	476,110	479,620
56000. Office Supplies	7,634	7,364	8,000	8,000	9,650
56040. Motor Fuel & Lubricants	4,794	5,292	10,900	9,016	9,016
56050. Computer Hardware & Software	12,400	9,613	11,060	11,060	9,410
56060. Small Tools and Equipment	2,481	2,639	3,000	3,000	3,000
56070. Automotive Supplies	6,096	1,668	7,200	7,200	9,000
56120. Clothing	2,358	2,674	3,300	3,300	3,300
56950. Stationery and Printing	1,690	749	2,000	2,000	2,000
Materials & Supplies	37,453	29,999	45,460	43,576	45,376
58910. Enhanced Sales Tax Incentive	772,786	780,228	361,000	333,666	325,000
Sales Tax Incentives	772,786	780,228	361,000	333,666	325,000
Total - Community Development	$3,219,670	$3,302,740	$3,230,984	$3,202,166	$3,244,150

ACCOUNT INFORMATION

COMMUNITY DEVELOPMENT

For a complete description of budgetary account activities, see "Account Descriptions" presented later in this document. Major changes in budget amounts are briefly explained below.

- The change in Wages-Full Time Employees reflects projected merit increases as well as contractually obligated increases. Non-union employees' ability to receive a raise (from 0% to 3.0%) is based upon their individual performance.
- The decrease in Wages-Part Time Employees is the result of eliminating one seasonal position.
- In response to a number of variables, including the Affordable Health Care Act and its effect on health care costs across the region, funding for the City's own group health insurance plan is expected to rise in aggregate, 2.38% over amounts budgeted for fiscal 2017/2018. Increases beyond 2.38% in any one department or division are offset by reductions in another department or division.
- An increase in Office Supplies provides for the purchase of additional codebooks.
- Funds budgeted in the Motor Fuel account has been adjusted to best reflect costs based on a three year average of consumption multiplied by the three year average cost per gallon of fuel.
- The Computer Hardware & Software account was decreased as the ROWay online permitting subscription is no longer needed.
- An increase in Automotive Supplies correlates to an increase in the frequency of car washes for automotive equipment in the department.

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2018/2019

STREETS DIVISION/PUBLIC WORKS DEPARTMENT

STATEMENT OF ACTIVITIES

STREETS DIVISION

It is the responsibility of the Streets Division to manage and repair public streets, traffic control signs, parkways, parkway trees, public grounds, and all municipal buildings in a manner consistent with City policy and regulatory agency requirements.

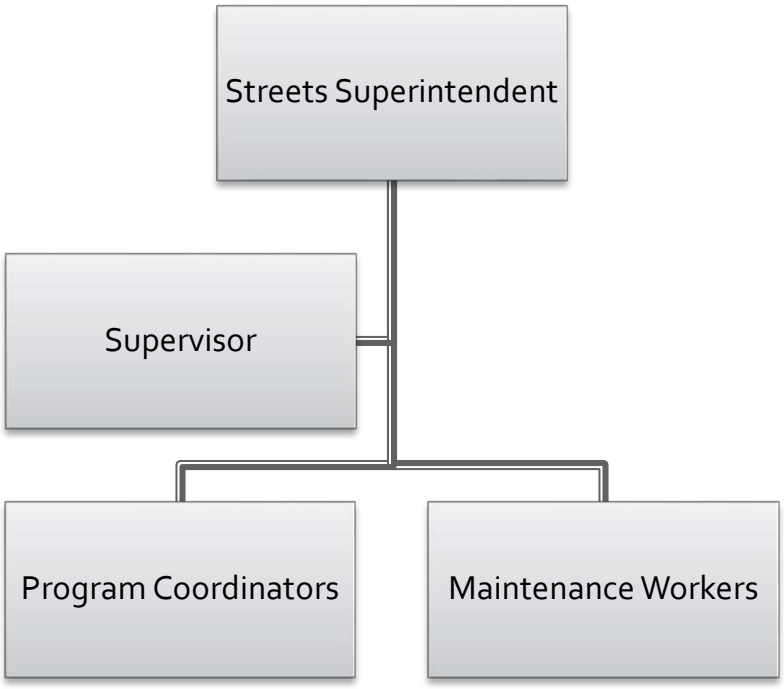
The Division is responsible for the maintenance, repair, as well as the deicing and snow removal operations of over 175 centerline miles of public streets, 23 commuter and public parking lots containing over 1,450 parking spaces, and over 7,400 traffic control signs throughout the City. In addition, the Streets Division is responsible for maintaining pavement markings, curb and gutter maintenance, asphalt patching of existing streets, and parkway maintenance.

The Streets Division is also responsible for the Spring, Fall, and Emerald Ash Borer tree planting programs, Spring brush pickup, the brush drop off site (April – November), tree trimming and trimming programs, tree removals, including storm damage and those deteriorating due to Emerald Ash Borer, and the maintenance of City owned properties and rights-of-way. Additionally, the Streets Division maintains Gypsy Moth mapping and inventory, and the Emerald Ash Borer inventory and awareness campaign.

The Division is also called upon for many special projects throughout the year including assistance with the opening and closing and general maintenance at the Three Oaks Recreation Area and the installation of all holiday decorations in the Downtown Business District and the Virginia Street Corridor.

ORGANIZATIONAL CHART

STREETS DIVISION



PERSONNEL SUMMARY

STREETS DIVISION

Position	Fiscal 2016 Actual	Fiscal 2017 Actual	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
Superintendent	1.00	1.00	1.00	1.00	1.00
Supervisor	1.00	1.00	1.00	1.00	1.00
Program Coordinator	2.00	2.00	2.00	2.00	2.00
Maintenance Worker	13.00	13.00	13.00	13.00	12.00
Administrative Assistant	1.00	1.00	1.00	2.00	2.00
Total FTE	18.00	18.00	18.00	19.00	18.00

ACCOMPLISHMENTS

STREETS DIVISION

- Expand usage of the sign management and inventory system though additional staff training and supervisor use of reporting functions.
  This goal is on-going. Staff will continue training and supervisor's use of reporting functions is in progress.
- Incorporate the new ESRI Collector application for ArcGis and the HTML 5 conversion into the sign management program to improve operational efficiency.
  This goal is on-going. The Public Works Administration's intern used the application for collecting information on City trees during the summer.
- Continue to increase the use of liquid technology during winter operations and emphasize the reduced use of road and sidewalk salt to decrease maintenance costs and reduce chloride in melt water.
  This goal is on-going. Supervisors will continue to seek and use liquid technology during winter operations and strive to reduce salt usage.
- Actively increase the use of the Division's wing plowing operations during winter operations to increase productivity and enhance customer service.
  This goal is on-going. The Division has reduced one plow route through attrition so the need to increase productivity is a focus for upcoming plowing efforts.
- Continue to provide the management of the Downtown decorative light pole and furniture painting projects.
  This goal is on-going. Staff managed the Downtown decorations and furniture painting projects.
- Monitor remaining Ash trees for signs of Emerald Ash Borer (EAB) infestation. Continue with multi-year planting programs utilizing a contractor and in-house staff (4-5 years).
  This goal is on-going. Staff continues to monitor the remaining ash trees that were not impacted with disease.
- Actively manage the City's maintenance programs and look to incorporate additional pavement patching options.
  This goal is on-going. Management continues to evaluate maintenance and pavement patching programs.

OBJECTIVES

STREETS DIVISION

- Continue to use the ESRI Collector application to identify City trees and build our tree inventory.
- Review snow removal operations to optimize performance and efficiency.
- Continue to provide the management of the Downtown decorative light pole and furniture painting projects.
- Monitor remaining Ash trees for signs of Emerald Ash Borer (EAB) infestation and continue with multi-year planting programs utilizing a contractor and in-house staff (4-5 years).
- Review divisional programs and evaluate the possibility of contracting services when appropriate.

ANNUAL BUDGET

STREETS DIVISION

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
54110. Wages-Full Time Employees	$1,350,354	$1,387,692	$1,413,867	$1,413,867	$1,426,276
54115. Wages-Part Time Employees	53,392	62,804	74,328	69,340	75,114
54150. Wages-Overtime	162,131	173,395	176,000	176,000	176,000
54200. Group Insurance	320,861	325,404	330,788	330,788	345,053
Personnel Services	1,886,738	1,949,295	1,994,983	1,989,995	2,022,443
55010. Professional Services	68,220	93,895	211,428	213,928	333,928
55140. Publishing Services	180	262	300	300	300
55160. Postage & Freight	71	26	300	300	300
55200. Training	3,939	5,809	5,200	5,200	5,200
55220. Dues and Subscriptions	700	1,161	1,760	1,760	1,760
55240. Insurance and Bonding Services	135,991	146,565	158,687	158,687	158,687
55260. Utilities	408	0	0	0	0
55270. Animal Control Services	0	0	250	250	250
55310. Examinations	1,017	1,091	1,855	1,855	1,855
55320. Maintenance Services-Operating Equipment	4,214	2,459	3,520	3,520	3,520
55340. Maintenance Services-Office Equipment	0	0	250	250	250
55360. Radio Equipment Services	306	376	500	500	500
55410. Street Lights Services	506,879	520,704	505,800	505,800	505,800
55640. Tree Removal Services	13,785	1,854	15,000	15,000	15,000
55680. Rent - Buildings and Equipment	12,963	16,689	20,000	20,000	20,000
Contractual Services	748,673	790,891	924,850	927,350	1,047,350
56000. Office Supplies	1,901	2,252	1,960	1,960	1,960
56020. Cleaning Supplies	3,116	3,231	4,260	4,260	4,260
56030. Landscape Materials	25,294	5,805	4,820	4,820	4,820
56040. Motor Fuel & Lubricants	43,197	56,570	83,100	71,909	71,909
56050. Computer Hardware & Software	11,683	10,937	12,094	12,094	12,094
56060. Small Tools and Equipment	13,035	16,311	9,200	9,200	9,200
56070. Automotive Supplies	140,765	122,540	90,180	90,180	90,180
56080. Public Works Materials	24,910	18,185	28,460	28,460	28,460
56120. Clothing	14,517	14,253	14,610	14,610	14,610
56230. Street Signs	25,767	12,709	22,000	22,000	22,000
56950. Stationery and Printing	0	0	500	500	500
Materials & Supplies	304,185	262,793	271,184	259,993	259,993
Total - Streets	$2,939,596	$3,002,979	$3,191,017	$3,177,338	$3,329,786

ACCOUNT INFORMATION

STREETS DIVISION

For a complete description of budgetary account activities, see "Account Descriptions" presented later in this document. Major changes in budget amounts are briefly explained below.

- Changes in Wages-Full Time Employees include the elimination of one (1) Maintenance Worker position and the transfer of one Administrative Assistant from the Public Works Administration Division (Water and Sewer Fund).
- In response to a number of variables, including the Affordable Health Care Act and its effect on health care costs across the region, funding for the City's own group health insurance plan is expected to rise in aggregate, 2.38% over amounts budgeted for fiscal 2017/2018. Increases beyond 2.38% in any one department or division are offset by reductions in another department or division.
- Substituting for the eliminated Maintenance Worker position is a program to outsource street sweeping. Street sweeping services are budgeted in the Professional Services account. Funds to provide for additional pavement patching services have been budgeted as well.
- Funds budgeted in the Motor Fuel account have been adjusted to best reflect costs based on a three year average of consumption multiplied by the three year average cost per gallon of fuel.

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2018/2019

HEALTH DEPARTMENT

STATEMENT OF ACTIVITIES

HEALTH DEPARTMENT

The Health Department is responsible for the administration of the annual Mosquito Control Program provided by the City through a private contractor.

ACCOMPLISHMENTS

HEALTH DEPARTMENT

The City continued the efforts of the Mosquito Management Program. The Program has been in place since March 2001 following the recommendations of the Ad Hoc Mosquito Abatement Review Committee.

OBJECTIVES

HEALTH DEPARTMENT

- Continue to follow the recommendations of the Ad Hoc Mosquito Abatement Review Committee.

ANNUAL BUDGET

HEALTH DEPARTMENT

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
55080. Pest Control Services	$106,904	$106,904	$110,000	$128,715	$110,000
Contractual Services	106,904	106,904	110,000	128,715	110,000
Total - Health Department	$106,904	$106,904	$110,000	$128,715	$110,000

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2018/2019

STORM SEWER DIVISION/PUBLIC WORKS DEPARTMENT

STATEMENT OF ACTIVITIES

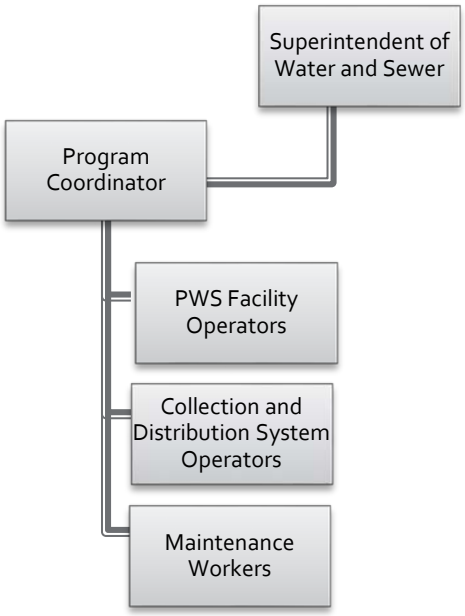
STORM SEWER DIVISION

The Storm Sewer Division is responsible for the maintenance, operation and management of the storm sewer collection and conveyance system. There are over 60 miles of storm sewer in conjunction with three (3) storm water pumping stations that are routinely inspected to verify proper operation. The Storm Sewer Division routinely checks the storm sewer system, cleans and televises dedicated areas and performs repairs and upgrades to defective areas of the system.

During fiscal year 2014/2015 the Water & Sewer Division was expanded to include the management and maintenance of the storm collection system including inlets and manholes. The Wastewater Treatment Division was expanded to include the management and maintenance of three (3) storm water lift stations.

ORGANIZATIONAL CHART

STORM SEWER DIVISION



PERSONNEL SUMMARY

STORM SEWER DIVISION

Position	Fiscal 2016 Actual	Fiscal 2017 Actual	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
Supervisor	1.00	1.00	0.00	0.00	0.00
WW Collection Systems Operator	1.00	1.00	1.00	1.00	0.00
Maintenance Worker	2.00	1.00	1.00	1.00	1.00
Total FTE	4.00	3.00	2.00	2.00	1.00

ACCOMPLISHMENTS

STORM SEWER DIVISION

Continue to work with the City's GIS consultant to improve the accuracy of the sanitary and storm layers of the GIS system.

Goal met and ongoing. Staff meets with Engineering and our GIS consultant to update our GIS sewer maps. Significant progress has been made and this will be ongoing for one more year.

OBJECTIVES

STORM SEWER DIVISION

- Continue to work with the Engineering Department and City's GIS consultant to improve the accuracy of the sanitary and storm layers in our GIS system.
- Clean, televise and assess the City's critical storm sewers.

ANNUAL BUDGET

STORM SEWER DIVISION

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
54110. Wages-Full Time Employees	$250,985	$184,700	$143,352	$143,352	$71,497
54150. Wages-Overtime	9,766	6,951	12,000	12,000	12,000
54200. Group Insurance	78,760	62,360	37,152	37,152	22,982
Personnel Services	339,511	254,011	192,504	192,504	106,479
55010. Professional Services	0	55,899	65,734	65,734	65,734
55140. Publishing Services	59	0	100	100	100
55200. Training	1,690	1,151	3,710	3,710	3,710
55220. Dues and Subscriptions	3,568	3,525	3,637	3,637	3,637
55240. Insurance and Bonding Services	11,858	11,800	14,163	14,163	14,163
55260. Utilities	48	0	0	0	0
55310. Examinations	28	75	575	575	575
55320. Maintenance Services-Operating Equipment	417	5,301	3,150	3,150	3,150
55350. Rent - Clothing	992	805	1,050	1,050	1,050
55360. Radio Equipment Services	0	0	250	250	250
55400. Storm Sewer Services	10,163	6,696	65,000	65,000	65,000
55420. Plant Maintenance Services	0	0	0	0	0
55630. State Filing Fee	1,000	0	1,000	1,000	1,000
Contractual Services	29,823	85,252	158,369	158,369	158,369
56000. Office Supplies	116	123	130	130	130
56030. Landscape Materials	0	131	250	250	250
56040. Motor Fuel & Lubricants	7,189	8,579	9,450	9,450	9,450
56050. Computer Hardware & Software	115	304	180	180	180
56060. Small Tools and Equipment	1,037	1,663	1,840	1,840	1,840
56070. Automotive Supplies	2,662	13,203	17,900	17,900	17,900
56080. Public Works Materials	13,984	17,095	16,700	16,700	16,700
56120. Clothing	1,982	3,183	3,500	3,500	3,500
56320. Operating Supplies	1,256	1,681	1,700	1,700	1,700
Materials & Supplies	28,343	45,962	51,650	51,650	51,650
Total - Storm Sewer Mains	$397,676	$385,225	$402,523	$402,523	$316,498

ACCOUNT INFORMATION

STORM SEWER DIVISION

For a complete description of budgetary account activities, see "Account Descriptions" presented later in this document. Major changes in budget amounts are briefly explained below.

- Reductions in Wages and Group Health Insurance reflect the elimination of a Wastewater Collections System Operator position. Substituting for the eliminated position are programs budgeted in the Public Works Water and Sewer Operations Division (Water and Sewer Fund) to outsource sewer cleaning and televising services, sewer assessment services and hydrant painting services.

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2018/2019

STORM LIFT STATIONS DIVISION/PUBLIC WORKS DEPARTMENT

STATEMENT OF ACTIVITIES

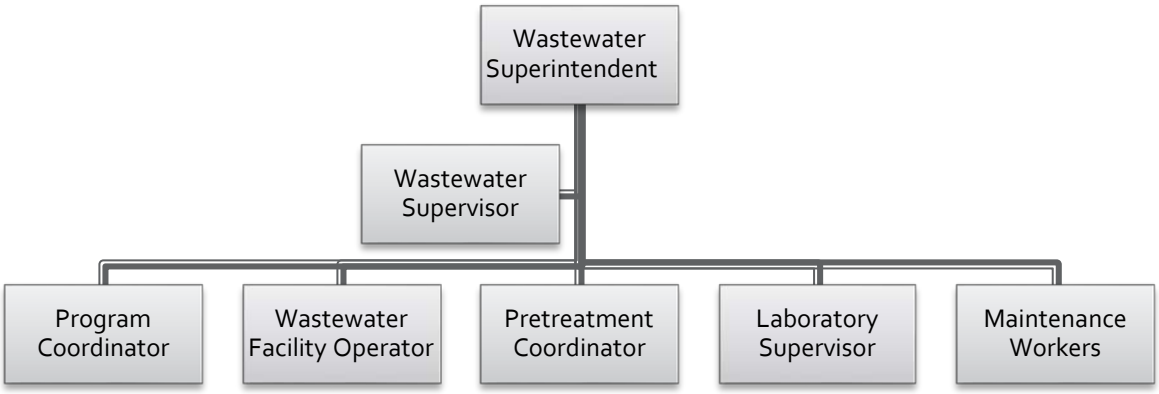
STORM LIFT STATIONS DIVISION

The Storm Sewer Division is responsible for the maintenance, operation and management of the storm sewer collection and conveyance system. There are over 60 miles of storm sewer in conjunction with three (3) storm water pumping stations that are routinely inspected to verify proper operation. The Storm Sewer Division routinely checks the storm sewer system, cleans and televises dedicated areas and performs repairs and upgrades to defective areas of the system.

During fiscal year 2014/2015 the Water & Sewer Division was expanded to include the management and maintenance of the storm collection system including inlets and manholes. The Wastewater Treatment Division was expanded to include the management and maintenance of three (3) storm water lift stations.

ORGANIZATIONAL CHART

STORM LIFT STATIONS DIVISION



PERSONNEL SUMMARY

STORM LIFT STATIONS DIVISION

Position	Fiscal 2016 Actual	Fiscal 2017 Actual	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
WW Collection Systems Operator	2.00	2.00	2.00	2.00	2.00
Maintenance Worker	1.00	1.00	1.00	1.00	1.00
Total FTE	3.00	3.00	3.00	3.00	3.00

ACCOMPLISHMENTS

STORM LIFT STATIONS DIVISION

- Continue to improve and transition from a reactive maintenance to planned preventative maintenance and scheduled repairs.
  This goal is complete. Wastewater staff has revised preventative maintenance tasks to include weekly, monthly, quarterly, semi-annual and annual maintenance. The task tracking spreadsheet ensures all required maintenance is being completed in detail and on time.
- Continue to work on eliminating all sanitary sewer overflows (SSOs), basement back-ups from a direct result of lift station operations. Improve effectiveness and efficiency of lift station inspections and equipment (SCADA). Continue effective implementation of long-term Capital Improvement programs to renew aging infrastructure can be reduce the possibility of fines and citations from State agencies.
  This goal is in-progress. Wastewater staff continue to work with the Water and Sewer Division to improve maintenance practices in the sanitary system. Manhole rebuilding, lining, grouting and regular cleaning activities continues to be a high priority.

OBJECTIVES

STORM LIFT STATIONS DIVISION

- Complete the construction and landscaping of Lift Station #9 Replacement Project.
- Continue to work on eliminating all sanitary sewer overflows (SSOs) and basement back-ups from a direct result of lift station operations. Improve effectiveness and efficiency of lift station inspections and equipment (SCADA).
- Continue effective implementation of long-term capital improvement programs to renew aging infrastructure.

ANNUAL BUDGET

STORM LIFT STATIONS DIVISION

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
54110. Wages-Full Time Employees	$204,664	$204,288	$210,367	$210,367	$218,306
54150. Wages-Overtime	12,367	10,736	8,000	12,400	8,000
54200. Group Insurance	59,724	63,565	64,772	64,772	68,945
Personnel Services	276,755	278,589	283,139	287,539	295,251
55010. Professional Services	139	0	0	0	0
55200. Training	358	373	1,105	1,105	455
55220. Dues and Subscriptions	0	0	60	60	60
55240. Insurance and Bonding Services	11,858	11,800	14,163	14,163	14,163
55260. Utilities	2,332	1,691	3,500	3,500	3,500
55310. Examinations	195	(45)	0	0	0
55420. Plant Maintenance Services	4,547	3,408	5,014	5,014	5,014
55630. State Filing Fee	0	1,000	0	0	0
Contractual Services	19,430	18,227	23,842	23,842	23,192
56000. Office Supplies	14	121	130	130	130
56040. Motor Fuel & Lubricants	4,977	2,337	5,270	5,270	5,270
56050. Computer Hardware & Software	0	0	408	408	180
56060. Small Tools and Equipment	545	62	640	640	640
56070. Automotive Supplies	1,345	919	3,150	3,150	3,150
56080. Public Works Materials	786	0	0	0	0
56120. Clothing	1,498	1,085	2,340	2,340	2,340
56320. Operating Supplies	252	0	0	0	0
56420. Plant Maintenance Supplies	0	333	500	500	500
Materials & Supplies	9,417	4,857	12,438	12,438	12,210
Total - Storm Sewer Lift Stations	$305,602	$301,673	$319,419	$323,819	$330,653

ACCOUNT INFORMATION

STORM LIFT STATIONS DIVISION

For a complete description of budgetary account activities, see "Account Descriptions" presented later in this document. Major changes in budget amounts are briefly explained below.

- The change in Full-time Salaries reflects projected merit increases as well as contractually obligated increases. Non-union employees' ability to receive a raise (from 0% to 3.0%) is based upon their individual performance.
- In response to a number of variables, including the Affordable Health Care Act and its effect on health care costs across the region, funding for the City's own group health insurance plan is expected to rise in aggregate, 2.38% over amounts budgeted for fiscal 2017/2018. Increases beyond 2.38% in any one department or division are offset by reductions in another department or division.
- Training and Computer Hardware & Software are being reduced as a result of spending trends.

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2018/2019

FLEET & FACILITY SERVICES DIVISION/ PUBLIC WORKS DEPARTMENT

STATEMENT OF ACTIVITIES

FLEET & FACILITY SERVICES DIVISION

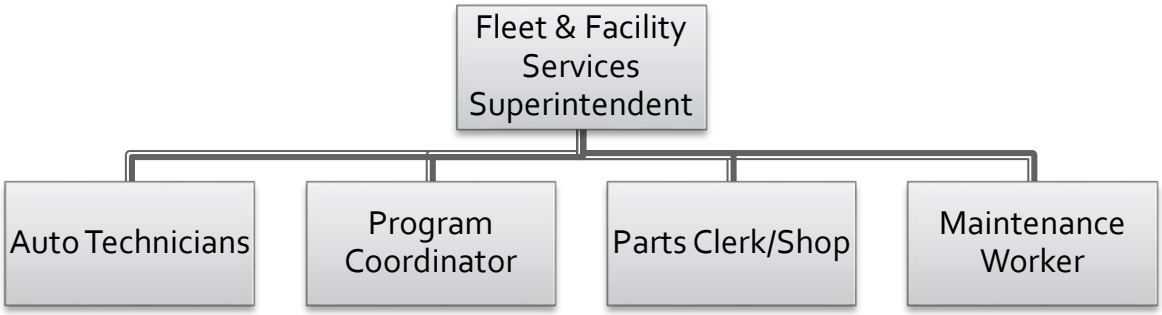
The Fleet and Facility Services Division are responsible for an extensive variety of services within the City of Crystal Lake. These services include, but are not limited to the maintenance, service, and repair of approximately 330 vehicles and pieces of equipment, with the Division averaging 300 repairs monthly. Additionally, we coordinate outsourced repairs, new vehicle preparation, technical training, accident repairs, equipment replacement, crane & sling inspections, and equipment disposal. We work with other departments to write specifications for vehicles and equipment necessary to perform the varied requirements of their specific department. We secure titles and licensing of vehicles, monitor and maintain an inventory of fuel, lubricants, and commonly used repair parts, and maintain the fuel dispensing system. We coordinate the annual testing of fire pumps, aerial ladders, and ground ladders for the Fire Department. We also recommend items for surplus and market those items at public auction.

The Facility Services side of the Division performs maintenance, service, building upgrades, and repairs necessary to the daily operations of the Municipal Complex and offers support to the Three Oaks Recreational Area buildings. These services include, but are not limited to the maintenance, service, and repairs of the mechanical systems, including HVAC systems, steam boilers, fire alarm systems, backup generators, elevators, phone systems, surveillance & security systems, and overhead garage doors. We are also responsible for the management of service contracts with outside vendors.

Our goal is to support each department by providing effective and efficient service, preventative maintenance, repairs, and technical assistance necessary to the Municipal Complex, Three Oaks Recreational Area buildings and all City vehicles and equipment while optimizing useful life and reducing downtime. We will do this at the lowest possible cost with the least interference to the operating function of individual departments.

ORGANIZATIONAL CHART

FLEET & FACILITY SERVICES DIVISION



PERSONNEL SUMMARY

FLEET & FACILITY SERVICES DIVISION

Position	Fiscal 2016 Actual	Fiscal 2017 Actual	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
Superintendent	1.00	1.00	1.00	1.00	1.00
Program Coordinator	1.00	1.00	1.00	1.00	1.00
Automotive Technician	4.00	4.00	4.00	4.00	4.00
Maintenance Worker	0.00	0.00	1.00	1.00	1.00
Parts Clerk	0.50	0.50	0.50	0.00	0.00
Total FTE	6.50	6.50	7.50	7.00	7.00

ACCOMPLISHMENTS

FLEET AND FACILITY SERVICES DIVISION

- Perform a feasibility study for Maintenance & Light Repairs on cars & light trucks.
  This goal is ongoing. Many car and light truck maintenance and light repairs have been outsourced to allow division staff to focus on heavy repairs that are not easily outsourced. The repairs and costs will be evaluated against current internal costs and a recommendation will be made.
- Perform a feasibility study for parts acquisition and distribution.
  This goal is in-progress. The division worked with an outside agency to research costs associated with outsourcing the parts clerk position. This model has proved to be a viable option and the evaluation is ongoing.
- Work with PW Administration to assist and develop a CMMS framework.
  This goal is complete. The division is ready to provide input and evaluate software options when necessary.
- Work with PW Administration and perform a vehicle replacement analysis and draft policy for City Managers consideration.
  This goal is complete. Vehicle replacement reports and cumulative repair costs are now a driving force to steer any replacements.

OBJECTIVES

FLEET AND FACILITY SERVICES DIVISION

- Evaluate options for streamlined purchasing, warehousing, and dispersals of commonly used items throughout the Department.
- Successfully incorporate the facilities services side of the division to utilize a new asset management system.
- Continue working with Public Works Administration to enhance vehicle replacement analysis and evaluation of life cycle costs.
- Provide cross training to the Facilities Services Maintenance Worker I position to gain more building mechanical, maintenance and repair knowledge. This will offer the Department more knowledge depth for the facilities.

ANNUAL BUDGET

FLEET & FACILITY SERVICES DIVISION

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
54110. Wages-Full Time Employees	$494,712	$503,640	$627,574	$627,574	$637,548
54115. Wages-Part Time Employees	34,135	36,657	43,018	43,018	4,988
54150. Wages-Overtime	5,855	7,611	12,000	12,000	12,000
54200. Group Insurance	89,943	103,470	113,085	113,085	129,382
Personnel Services	624,644	651,378	795,677	795,677	783,918
55010. Professional Services	0	0	0	0	60,010
55140. Publishing Services	906	463	500	500	500
55160. Postage & Freight	356	481	350	350	350
55200. Training	2,436	4,554	3,905	3,905	3,405
55220. Dues and Subscriptions	314	415	605	605	605
55240. Insurance and Bonding Services	26,682	25,960	30,776	30,776	30,776
55300. Maintenance Services-Buildings & Offices	76	0	0	0	0
55310. Examinations	375	414	490	490	490
55320. Maintenance Services-Operating Equipment	6,726	2,768	8,055	8,185	2,565
55350. Rent - Clothing	3,016	4,165	3,750	3,750	3,750
55360. Radio Equipment Services	0	0	100	100	100
Contractual Services	40,887	39,220	48,531	48,661	102,551
56000. Office Supplies	701	1,154	850	850	850
56020. Cleaning Supplies	1,546	1,041	1,025	1,025	1,025
56040. Motor Fuel & Lubricants	2,573	2,225	2,600	2,717	2,717
56050. Computer Hardware & Software	6,162	12,359	11,482	12,107	16,640
56060. Small Tools and Equipment	16,069	14,964	16,275	16,275	7,275
56070. Automotive Supplies	4,969	3,533	2,220	3,213	3,600
56120. Clothing	3,016	3,379	4,510	4,510	4,510
56320. Operating Supplies	2,402	3,419	2,000	1,400	1,300
56950. Stationery and Printing	40	0	30	30	30
Materials & Supplies	37,476	42,074	40,992	42,127	37,947
Total - Fleet & Facility Services	$703,008	$732,672	$885,200	$886,465	$924,416

ACCOUNT INFORMATION

FLEET & FACILITY SERVICES DIVISION

For a complete description of budgetary account activities, see "Account Descriptions" presented later in this document. Major changes in budget amounts are briefly explained below.

- Substituting for the elimination of a part-time Parts Clerk and one seasonal employee that was budgeted in the Wages-Part Time Employees account last year is a program to provide on-site fleet parts and inventory services in fiscal year 2018/2019. Funding for the new on-site fleet parts and inventory services program is budgeted in the Professional Services account.
- In response to a number of variables, including the Affordable Health Care Act and its effect on health care costs across the region, funding for the City's own group health insurance plan is expected to rise in aggregate, 2.38% over amounts budgeted for fiscal 2017/2018. Increases beyond 2.38% in any one department or division are offset by reductions in another department or division.
- Maintenance Services-Operating Equipment was reduced as a result of completing a one-time repair to the wheel lift in the prior year. Annual inspection services of the boom lift and forklift have been moved to the Automotive Supplies account.
- Computer Hardware & Software is being increased as a result of programming of the City's fleet asset management software to interface with software being used by the on-site fleet parts and inventory services provider. Programming costs are one-time costs that will not be budgeted again next year.
- Small Tools and Equipment is being reduced as a result of one-time purchases of an HD truck scan tool and additional floor and pedestal fans being completed in the prior year.
- Operating Supplies is being reduced as a result of lube pots being purchased in the previous year.

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2018/2019

INFORMATION TECHNOLOGY DEPARTMENT

STATEMENT OF ACTIVITIES

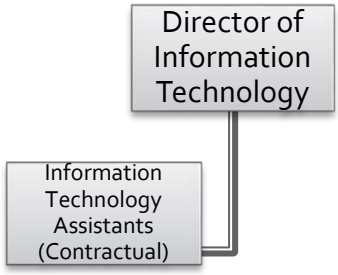
INFORMATION TECHNOLOGY DEPARTMENT

The Information Technology Division is responsible for the operation and maintenance of the City's Local and Wide Area Networks and the equipment essential for their operations. This includes over 180 desktop computers, over sixty (60) laptops, twenty-four (24) servers, a multitude of both desktop and networked printers, various switches and routers to provide service throughout the building and to Fire Stations #3 & #4, Wastewater Treatment Plant #2, and Three Oaks Recreation Area, and other miscellaneous network equipment. In addition, Information Technology is also responsible for the City's phone system.

Information Technology is also responsible for the implementation and maintenance of a number of software packages contained on the various servers and desktop computers which automate tasks for the various departments. Among these software packages are a number of specialty applications for the Police and Fire Departments, Microsoft Office applications, Springbrook Software, GIS Server Software and desktop applications, and many other small applications.

ORGANIZATIONAL CHART

INFORMATION TECHNOLOGY DEPARTMENT



PERSONNEL SUMMARY

INFORMATION TECHNOLOGY DEPARTMENT

Position	Fiscal 2016 Actual	Fiscal 2017 Actual	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
Information Technology Director	1.00	1.00	1.00	1.00	1.00
Information Technology Technician	0.50	0.00	0.00	0.00	0.00
Total FTE	1.50	1.00	1.00	1.00	1.00

ACCOMPLISHMENTS

INFORMATION TECHNOLOGY DEPARTMENT

- Plan and implement the virtualization of all servers in the City's Data Center to allow for improved performance, disaster recovery, and longer hardware life.
  Planning completed. Implementation starting shortly with completion by the end of FY.
- Plan and implement the installation of Whole Room Uninterruptable Power Supply in the IT Data Center to provide increased protection to equipment in this room and longer and more stable provision of power during an outage or voltage drop to bridge the gap to full power on of the building generator.
  Project is underway, waiting for delivery of UPS and electrical work coordinated by Public Works.
- Plan and Implement a generator transfer switch for the Data Center in order to provide the ability to issue a command to start the building generator if power issues are encountered in the Data Center that are not impacting the remainder of the building to such an extent to cause the generator to start.
  Will be completed as part of UPS and Public Works transfer switch project.
- Plan, assist with the selection and implementation of new Community Development software which will provide for increased capability to provide virtual City Hall services within the Community Development function. Virtual City Hall would include such services as applying for and receiving permits, paying permits fees, submitting plans and other permit information and scheduling inspections through the Internet. In addition, Virtual City Hall would include in-field mobility for inspections so that data entry can be completed on a tablet or mobile phone and result information can be provided to customers via email or through a printer in the inspector vehicle.
  Software has been chosen and City Council has approved contracts. Implementation begins in 2018 and should be largely completed by the end of FY.
- Purchase and install an upgrade on all City computers from Office 2007 to Office 2016 to take advantage of the new functionality within these programs.
  Completed.
- Continue to assist with a City-wide technology training program with a particular emphasis on training for all employees on the new Office 2016 software.
  Completed.
- Continue to assist Departments in the use of the City's Document Imaging system with emphasis on expansion of use and adoption of additional technologies offered.
  All Departments have been trained and cabinets built.

- Continue to assist Departments with the creation of website content.
  Ongoing.
- Acquire and install various new equipment throughout the City's Wide Area Network (WAN).
  Almost completed.
- Continue to maintain the City's network infrastructure with little or no downtime during normal City Hall operating hours.
  Ongoing.

OBJECTIVES

INFORMATION TECHNOLOGY DEPARTMENT

- Plan and implement a Disaster Recovery Plan, including purchase and implementation of appropriate hardware and/or software to implement the plan.
- Assist Public Works with the implementation of Asset Management software.
- Continue to assist Community Development with the implementation of the Accela Land Management software and the public portal.
- Assist Departments with the implementation of electronic licensing/permitting and forms processing software that will be integrated with the City's website.
- Continue to assist with a City-wide training program with a particular emphasis on basic skills and Windows 10.
- Continue to assist with the redevelopment of the website and its content.
- Acquire and install various new equipment throughout the City's Wide Area Network.
- Continue to maintain the City's network infrastructure with little or no downtime during normal City Hall operating hours.

ANNUAL BUDGET

INFORMATION TECHNOLOGY DEPARTMENT

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
54110. Wages-Full Time Employees	$144,852	$148,013	$164,429	$164,429	$168,860
54115. Wages-Part Time Employees	14,933	300	0	0	0
54200. Group Insurance	19,908	21,188	21,591	21,591	22,982
Personnel Services	179,693	169,501	186,020	186,020	191,842
55010. Professional Services	19,576	177,669	320,000	295,000	320,000
55200. Training	999	1,968	14,350	12,500	14,350
55220. Dues and Subscriptions	250	250	450	350	450
55240. Insurance and Bonding Services	8,067	8,027	9,635	9,635	9,635
Contractual Services	28,892	187,914	344,435	317,485	344,435
56000. Office Supplies	0	856	1,590	1,590	1,590
56050. Computer Hardware & Software	37,086	52,296	46,768	38,518	42,640
56060. Small Tools and Equipment	0	0	500	500	500
Materials & Supplies	37,086	53,152	48,858	40,608	44,730
Total - Information Technology	$245,671	$410,567	$579,313	$544,113	$581,007

ACCOUNT INFORMATION

INFORMATION TECHNOLOGY DEPARTMENT

For a complete description of budgetary account activities, see "Account Descriptions" presented later in this document. Major changes in budget amounts are briefly explained below.

- In response to a number of variables, including the Affordable Health Care Act and its effect on health care costs across the region, funding for the City's own group health insurance plan is expected to rise in aggregate, 2.38% over amounts budgeted for fiscal 2017/2018. Increases beyond 2.38% in any one department or division are offset by reductions in another department or division.
- A reduction in funding for Computer Hardware & Software is based on spending trends for spam filtering services.

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2018/2019

SHARED SERVICES DIVISION

STATEMENT OF ACTIVITIES

SHARED SERVICES DIVISION

The Shared Services Division has been established to account for annual maintenance costs of the City's enterprise resource planning (ERP) software, as well as repair and maintenance costs of the Municipal Building. Expenses include, but are not limited to the maintenance, service, and repairs of the mechanical systems, including HVAC systems, steam boilers, fire alarm systems, backup generators, elevators, and overhead garage doors.

ANNUAL BUDGET

SHARED SERVICES DIVISION

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
55010. Professional Services	$159,205	$172,073	$74,400	$77,800	$81,690
55220. Dues & Subscriptions	0	0	7,293	4,389	4,610
55260. Utilities	208,108	229,354	267,455	265,465	285,065
55300. Maintenance Services-Buildings & Offices	218,163	320,634	277,027	257,631	252,232
Contractual Services	585,476	722,061	626,175	605,285	623,597
56050. Computer Hardware & Software	0	0	140,320	129,365	143,070
Materials & Supplies	0	0	140,320	129,365	143,070
Total - Shared Services	$585,476	$722,061	$766,495	$734,650	$766,667

ACCOUNT INFORMATION

SHARED SERVICES DIVISION

For a complete description of budgetary account activities, see "Account Descriptions" presented later in this document. Major changes in budget amounts are briefly explained below.

- An increase in Professional Services is associated with the City's membership in a Geographical Information Systems (GIS) consortium.
- Dues and Subscriptions is being reduced based on spending trends.
- Additional funding is necessary in the Utilities account as a result of rising costs billed by Call One for copper telephone lines.
- Maintenance Services – Buildings & Offices is being reduced based on spending trends.

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2018/2019

SPECIAL PROJECTS DIVISION

STATEMENT OF ACTIVITIES

SPECIAL PROJECTS DIVISION

The Special Projects Division provides a budgetary set of account categories for the expenditure of funds for certain activities that are encountered by the City that are not specifically or solely categorized under another operating department. These include funds for the City's share of the Dial-A-Ride program, commuter parking and facility improvements.

ACCOMPLISHMENTS

SPECIAL PROJECTS DIVISION

- Successfully completed the 31st year of providing Dial-A-Ride services to the residents of Crystal Lake.
- Maintained the aesthetics of the Downtown Train Station and the Downtown Area.
- Maintained the City's building facilities.

OBJECTIVES

SPECIAL PROJECTS DIVISION

- Continue to fund the Dial-A-Ride services for the residents of Crystal Lake.
- Continue to maintain the aesthetics of the Downtown Train Station and the Downtown area.
- Continue the maintenance and improvement of City facilities.

ANNUAL BUDGET

SPECIAL PROJECTS DIVISION

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
54115. Wages-Part Time Employees	$4,981	$13,719	$19,940	$13,000	$13,842
Personnel Services	4,981	13,719	19,940	13,000	13,842
55010. Professional Services	4,318	5,010	750	750	600
55020. Reimbursed Expenses	0	0	0	0	0
55300. Maintenance Services-Buildings & Offices	209,122	197,553	244,390	253,096	229,040
55750. Para Transit Services	54,223	53,363	53,364	53,364	57,400
Contractual Services	267,664	255,926	298,504	307,210	287,040
56000. Office Supplies	2,198	1,600	0	0	0
56040. Motor Fuel & Lubricants	84	0	0	0	0
56060. Small Tools and Equipment	27,578	6,573	9,000	6,400	14,550
Materials & Supplies	29,860	8,173	9,000	6,400	14,550
Total - Special Projects	$302,505	$277,818	$327,444	$326,610	$315,432

ACCOUNT INFORMATION

SPECIAL PROJECTS DIVISION

For a complete description of budgetary account activities, see "Account Descriptions" presented later in this document. Major changes in budget amounts are briefly explained below.

- The reduction in Part-Time Salaries is a result of the reduction in hours worked.
- Maintenance Services is decreasing because of lighting repair to the Downtown Depot was completed in the prior year.
- An increase in Small Tools and Equipment will allow for the installation of holiday skyline décor in the downtown shopping district.

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2018/2019

THREE OAKS RECREATION AREA

STATEMENT OF ACTIVITIES

THREE OAKS RECREATION AREA

The construction of the Three Oaks Recreation Area (formerly known as Vulcan Lakes) began in Fiscal Year 2009/2010. The operations of this area as a recreational destination began in early fall of 2010. Included in this budget are funds to provide a full year of operations for this recreation area, including training to lifeguards, attendants and the site supervisor. Included in this budget are all operational costs, as well as costs for storage and winterizing of all equipment.

Beginning in fiscal year 2017/2018, operating activities of the Three Oaks Recreation Area is reported as a separate department in the City's General Fund. In years prior to fiscal 2017/2018 the Three Oaks Recreation Area was presented in the Other Funds section of the budget document.

ACCOMPLISHMENTS

THREE OAKS RECREATION AREA

Enhance Revenues

- Develop a marketing plan for the park to expand outreach efforts.
- Continue to promote the marina rewards program to increase the number of repeat guests that visit the facility.
- Research package options for pavilion rentals that would include other amenities at the park.
- Further develop open swim options and expand number of weekend opportunities.
- Expand promotion of scuba diving facility to other entities to use as a training location.

<u>Evaluation:</u>

- Marketing ideas and plan are in draft form with ideas.
- In winter 2017/2018 letters will be sent to park districts and day camps promoting the use of the beach Monday – Thursday.
- Pavilion pricing structure was re-evaluated and changed.
- Open water swim was expanded to offer more swim days.
- The City needs to identify ways to further expand scuba facility revenues.

Control Costs

- Continue to leverage community volunteer networks to assist with park maintenance and development.

Evaluation:

- Schools groups planted trees at the park.
- In winter 2017/2018 letters will be sent to high school service group and community groups looking for service opportunities.

Guest Service

- Continue to evaluate options to better process vehicles through the parking gate during peak operating times.
- Evaluate options for guests to be able to make pavilion rental reservations via the Three Oaks website.
- Evaluate options to improve telephone communications between guests and staff, as well as to continue to enhance communication via website and social media.

Evaluation:

- At the parking gate, staff maintained a second lane for residents. Staff is limited in its ability to speed the parking gate operations due to space constraints.
- In Winter/Spring 2018, the City will be implementing a software program to streamline the pavilion rental process. The City continued to develop its website and social media presence to address customer concerns.
- A new app for employees at the beach gate was implemented to streamline resident beach admittance. This allowed employees to verify residency.

Team Member Training

- Expand customer service training to multiple sessions throughout season that cover various topics/scenarios that are specific to the different operations at the park.
- Implement an ongoing training curriculum for supervisors to help further develop the skills and abilities for their role as a supervisor.
- Develop a more formal employee recognition program.

Evaluation:

- Staff organized multiple training sessions for employees and improved the employee training experience.

- Specific employees were designated to operate the cash register. This ensured better cash control since only certain, specially trained, employees were scheduled on the cash register.
- The employee recognition program was also expanded to include awards for the implementation of employee ideas.

Safety

- Continue to expand the duties of Three Oaks Safety Committee to make safety recommendations for the park.
- Further develop internal process for conducting facility and equipment safety checks, and establish a more formal process for staff to report maintenance/safety related issues.

Evaluation:

- In April 2018, it is anticipated that an employee safety committee will be established.
- In 2018, staffing will be improved so that employees who are incapable of lifting are assigned only the cash register.

Continuous Improvement – Marina and Beach

- Evaluate options to better streamline guests waiting in line at Marina to rent a watercraft.
- Evaluate options for potential reservations for watercraft, specifically pontoons.
- Continue to evaluate options to enhance the enjoyment for guests at the swim beach, such as looking at ways to expand swimming area and amenities offered.

Evaluation:

- Staffing scheduling, training and placement will be reviewed in the Marina to improve customer wait times.
- In April 2018, a new POS system will be implemented which will streamline the rental process and decrease wait times.
- Rented Hobicat sail boat.
- For residents renting the pavilion, staff will consider selling wristbands to be given to guests.

OBJECTIVES

THREE OAKS RECREATION AREA

Continued Improvement—Marina and Beach

1. Improve efficiency and quality of customer experience.

Specifics:

- Move inflatable slide to shallow water to reduce parent complaints, child injuries and multiple lifeguard "saves" caused by poor swimmers who desperately want to play on the slide.
- Install clock at the beach house for customers to easily know the time.
- Install umbrella close to splash park and purchase picnic table.
- Research moving fish from the North Lake to the South Lake.
- Install new POS system could be used to speed up the boat rental process for repeat customers.
- Hang life-jackets on coat hangers instead of stacking them to improve drying.
- Marina staff to be staggered in stations to help guests move more quickly once boat is rented/rental completed.
- Improve ventilation to looker rooms by keeping hallway door open and installing ceiling fans.
- Research potential shade in the grass area of the scuba zone.
- Use beach rope instead of the large wired buoy lines that take too long to set up and also boats get hung up on them.

Continued Improvement—Public Information

1. Ensure that the public is kept informed regarding park operations.
2. Continue to promote the park to the public to enhance revenues.

Specifics:

- Set up a video screen at the beach window to inform customers on rates and other park info.
- Create a consistent closing time for the beach so that patrons will always know when the beach closes.
- Create new brochure to include a map to help people navigate points of interest such as the Board house, marina and the Quarry.

- Manager office phone has a recorded message on weekends that instructs people to use the Three Oaks web site and Rainout Line for the most current park information.
- Improvements to website design for the park.

Continued Improvement – Employee Engagement

1. Improve training program to provide adequate direction to all Three Oaks Staff.
2. Ensure that staff is engaging the customer.
3. Redesign the employee and manager handbook.

ANNUAL BUDGET

THREE OAKS RECREATION AREA

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
54115. Wages-Part Time Employees	$0	$0	$414,394	$440,460	$468,328
54150. Wages-Overtime	0	0	0	0	0
54301. Employer's Social Security	0	0	0	0	0
54302. Employer's IMRF	0	0	0	0	0
54200. Group Health Insurance	0	0	0	0	16,573
Personnel Services	0	0	414,394	440,460	484,901
55010. Professional Services	0	0	20,745	20,144	19,050
55140. Publishing Services	0	0	5,145	2,610	3,690
55160. Postage & Freight	0	0	100	100	100
55200. Training	0	0	3,200	3,271	3,005
55240. Insurance and Bonding Services	0	0	3,531	10,000	7,500
55260. Utilities	0	0	35,963	30,055	35,963
55310. Examinations	0	0	8,950	8,950	11,100
55420. Plant Maintenance Services	0	0	110,757	122,162	94,845
Contractual Services	0	0	188,391	197,292	175,253
56000. Office Supplies	0	0	1,000	1,000	1,000
56020. Cleaning Supplies	0	0	5,000	5,000	5,000
56040. Motor Fuel & Lubricant	0	0	3,000	3,000	3,680
56050. Computer Hardware & Software	0	0	22,665	21,227	4,530
56060. Small Tools and Equipment	0	0	36,625	23,105	32,150
56070. Automotive Supplies	0	0	2,700	4,300	4,300
56120. Clothing	0	0	6,500	7,335	7,500
56320. Operating Supplies	0	0	8,700	9,709	9,000
Materials & Supplies	0	0	86,190	74,676	67,160
Total - Three Oaks Recreation Area	$0	$0	$688,975	$712,428	$727,314

ACCOUNT INFORMATION

THREE OAKS RECREATION AREA

For a complete description of budgetary account activities, see "Account Descriptions" presented later in this document. Major changes in budget amounts are briefly explained below.

- In efforts to ensure that the pay range for Recreation Managers is comparable with other organizations, Part-Time Salaries has been increased. This increase is based on a survey conducted.
- Funds were added to the Group Health Insurance account as a result of the site supervisor's qualification to participate in the City's health insurance program.
- Annual license costs associated with time clock software was moved to the Computer Hardware & Software account.
- Insurance and Bonding Services was increased based on claims experience.
- An increase in the Examinations account will provide for an increase in the number of staff that will be required to undergo a pre-employment physical.
- Funds budgeted for Plant Maintenance Services, Computer Hardware & Software, as well as Small Tools and Equipment have been reduced as equipment replacements and one-time purchases (point-of-sale software, tractor loader bucket, fish finders, emergency exit signs, etc.) were completed in the prior year.
- An increase in Automotive Supplies is based on spending trends.

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2018/2019

POLICE & FIREFIGHTERS' PENSION OBLIGATION

ANNUAL BUDGET

POLICE & FIREFIGHTERS' PENSION OBLIGATION

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
58310. Transfer To Police Pension Fund	$2,060,493	$1,989,811	$2,091,066	$2,091,066	$2,418,485
58315. Transfer To Fire Pension Fund	1,925,999	1,691,007	1,609,399	1,609,399	1,884,348
Personnel Services	3,986,492	3,680,818	3,700,465	3,700,465	4,302,833
Total - Pension Obligation	$3,986,492	$3,680,818	$3,700,465	$3,700,465	$4,302,833

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2018/2019

DEBT SERVICE

STATEMENT OF ACTIVITIES

DEBT SERVICE

The Debt Service Division provides a budgetary set of account categories for the expenditure of funds to pay general obligations when they come due. Included below are proportionate amounts to provide for a Public Safety Facility (General Obligation Refunding Bonds, Series 2009C) and the flooding mitigation program (General Obligation Bonds, Series 2012). The flooding mitigation program is funded using Home Rule Sales Tax.

ANNUAL BUDGET

DEBT SERVICE

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
55015. Paying Agent Fees	$157	$158	$200	$200	$200
Contractual Services	157	158	200	200	200
58100. Debt Service - Principal	375,711	385,984	380,548	380,548	404,239
58110. Debt Service - Interest	58,449	48,388	37,179	37,179	25,369
Debt Service	434,160	434,372	417,727	417,727	429,608
Total - Debt Service	$434,317	$434,530	$417,927	$417,927	$429,808

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2018/2019

WATER & SEWER OPERATING FUND

ANNUAL BUDGET

WATER & SEWER OPERATING FUND SUMMARY

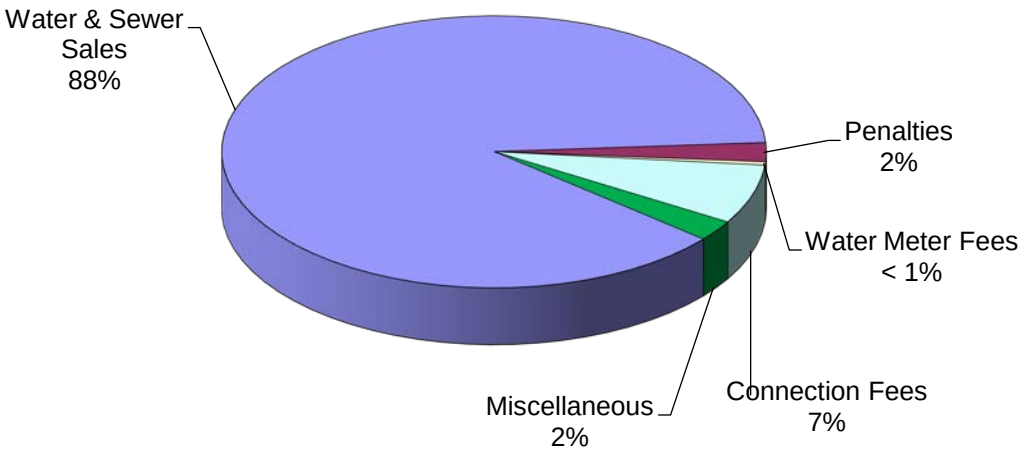
Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
REVENUES					
41700. Grant Proceeds - State of IL	$0	$0	$0	$0	$0
41800. Grant Proceeds - Federal	0	0	0	0	0
41900. Grant Proceeds - Other	495	0	0	0	0
Total Intergovernmental Revenue	495	0	0	0	0
45750. Meter Rental Fees	10,952	10,559	0	10,500	10,500
46010. Water Sales	4,675,863	5,270,174	5,682,500	5,658,900	6,330,304
46020. Sewer Sales	4,628,175	5,119,288	5,466,200	5,393,500	6,089,347
46015. Water Penalties	293,222	315,217	320,000	320,000	320,000
46300. Water Meter Fees	12,620	18,004	13,800	13,800	13,800
489 Homes @ $350. each (Woodlore)	0	0	0	0	42,800
46510. Connection Fees	0	0	0	0	0
489 Homes @ $8,161. each (Woodlore)	0	0	0	0	997,500
46480. Water Turn On Fee	13,100	9,730	0	10,000	10,000
46485. Red Tag Fees	13,443	10,404	0	13,000	13,000
48700. Rental Income-City Property	237,760	263,711	307,854	0	0
8703 Bard (T-Mobile)	0	0	0	43,548	45,726
8711 Bard (Verizon)	0	0	0	43,547	45,724
1160 Coventry (T-Mobile)	0	0	0	42,213	44,324
225 Florence (T-Mobile)	0	0	0	43,548	45,726
233 Florence (AT&T)	0	0	0	45,726	48,012
367 Poplar (T-Mobile)	0	0	0	43,548	45,726
Total User Fees	9,885,135	11,017,087	11,790,354	11,681,830	14,102,489
47010. Interest Income	28,635	42,975	20,000	23,500	14,371
47990. Unrealized Gain/Loss on Invest	57,693	(76,392)	0	0	0
Total Interest Income	86,328	(33,417)	20,000	23,500	14,371
48950. Reimbursements	29,858	14,707	0	12,000	10,000
48990. Miscellaneous Income	66,348	70,540	11,200	12,000	15,000
Total Miscellaneous	96,206	85,247	11,200	24,000	25,000
Total Revenues	$10,068,164	$11,068,917	$11,821,554	$11,729,330	$14,141,860

ANNUAL BUDGET

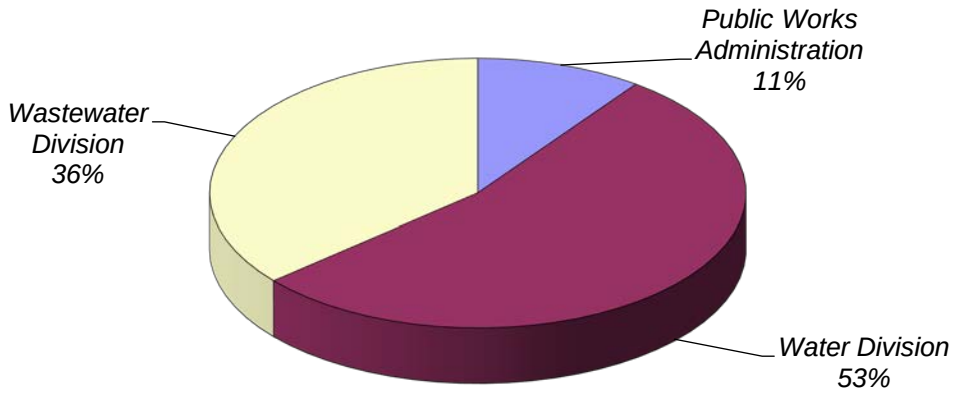
WATER & SEWER OPERATING FUND SUMMARY (CONT'D)

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
EXPENDITURES					
Public Works Administration	$769,402	$789,078	$949,018	$884,003	$849,736
Water & Sewer Operations	3,561,554	3,846,743	4,189,120	4,289,263	4,549,841
Wastewater Treatment	2,599,347	2,508,698	3,087,911	3,043,987	3,068,458
Total Expenditures	$6,930,303	$7,144,519	$8,226,049	$8,217,253	$8,468,035
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	$3,137,861	$3,924,398	$3,595,505	$3,512,077	$5,673,825
OTHER FINANCING SOURCES (USES)					
Transfer In					
Water & Sewer Capital Replacement Fund	$0	$0	$0	$0	$0
Water & Sewer Bonded Project Fund	0	0	0	0	0
Water & Sewer Debt Service Fund	0	0	0	0	0
Transfer Out					
Capital & Equipment Replacement Fund	0	0	0	0	0
Water & Sewer Debt Service Fund	(3,370,169)	(3,785,420)	(3,881,663)	(3,881,663)	(637,505)
Water & Sewer Capital Replacement Fund	0	0	(567,654)	(567,654)	(2,405,735)
Total Other Financing Sources (Uses)	($3,370,169)	($3,785,420)	($4,449,317)	($4,449,317)	($3,043,240)
Change in Payables/Receivables	$152,852	($169,089)	($517,645)	($517,645)	$0
Net Change in Cash	($79,456)	($30,111)	($1,371,457)	($1,454,885)	$2,630,585
Beginning Cash Balance	$4,438,629	$4,359,173	$4,329,062	$4,329,062	$2,874,177
Ending Cash Balance	$4,359,173	$4,329,062	$2,957,605	$2,874,177	$5,504,762

Water & Sewer Fund Revenues by Source



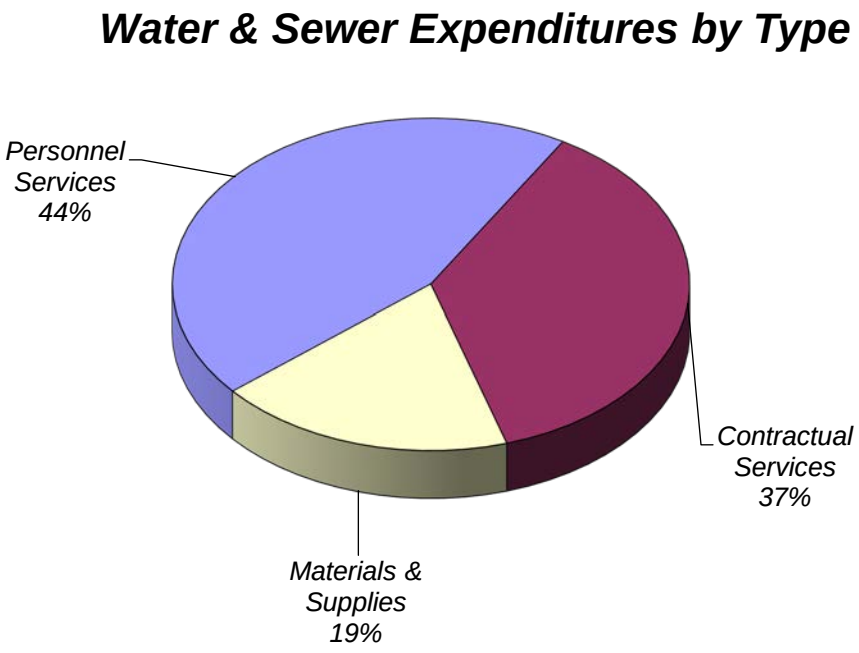
Water & Sewer Expenditures by Function



ANNUAL BUDGET

WATER & SEWER OPERATING FUND SUMMARY – MAJOR OBJECT

	Personnel Services	Contractual Services	Materials & Supplies	Capital Outlay	Debt Service	Grand Total
Public Works Administration	$584,292	$240,668	$24,776	$0	$0	$849,736
Water Department	1,975,235	1,737,684	836,922	0	0	4,549,841
Wastewater Department	1,221,851	1,130,372	716,235	0	0	3,068,458
	$3,781,378	$3,108,724	$1,577,933	$0	$0	$8,468,035
% Percentage	44.65%	36.71%	18.63%	0.00%	0.00%	100.00%



CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2018/2019

PUBLIC WORKS ADMINISTRATION DIVISION/ PUBLIC WORKS DEPARTMENT

STATEMENT OF ACTIVITIES

PUBLIC WORKS ADMINISTRATION DIVISION

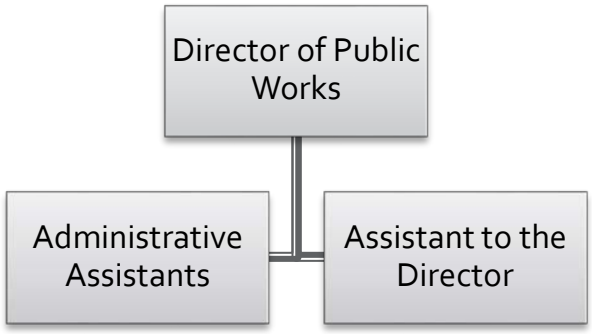
Public Works Administration provides supervision and planning to the Water & Sewer, Wastewater, and Street Divisions to ensure that the Public Works Department meets the needs of the community and ensures the Fleet & Facility Services Division meets the needs of the City's internal customers.

In FY 2018/2019 the Public Works Administration initiated or provided overall guidance to the operating divisions for the following activities:

- Coordination of the IEPA Loan for the Wastewater Plant #2 and #3 projects. These projects were contingent on this loan which has been approved by the IEPA. The City was able to receive an outstanding rate interest of 1.85%.
- Oversight of contracted and in-house Emerald Ash Borer (EAB) tree removals and tree replacement program. Since our efforts started in 2012, less than 300 EAB infected trees will remain at the end of FY2017/2018. In addition over 900 trees were planted in FY 2018 and a similar amount is planned for FY2019.
- Research and implementation of methods to improved road safety during snow and ice events. With advanced technology and improved deicing material, the Department will continue to optimize road salt usage and increase liquid technology. These measures will reduce chloride contamination throughout the City.
- Implemented GPS based tracking of PW fleet to better manage operations and quality control.
- As vacancies occur, staff analyzes options for replacing the position. In order to reduce costs, the Department explores the approach of using contractors, full time staff, part time staff, and seasonal employees.
- Review and oversight of plans for sewer and water system additions and improvements.
- Lead the department's effort to receive APWA Accreditation. The Department received notice from APWA in fall of 2017 that the agency would receive full accreditation.
- Implemented summer and winter helpers into the operating divisions on a scale that exceeds any previous year to supplement the workforce and advance special projects.

ORGANIZATIONAL CHART

PUBLIC WORKS ADMINISTRATION DIVISION



PERSONNEL SUMMARY

PUBLIC WORKS ADMINISTRATION DIVISION

Position	Fiscal 2016 Actual	Fiscal 2017 Actual	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
Director of Public Works	1.00	1.00	1.00	1.00	1.00
Assistant to the Public Works Director	1.00	1.00	1.00	1.00	1.00
Utility Customer Service Representative	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	2.25	2.25	2.25	1.25	1.25
Total FTE	5.25	5.25	5.25	4.25	4.25

ACCOMPLISHMENTS

PUBLIC WORKS ADMINISTRATION DIVISION

- Receive APWA Accreditation.
  This goal is complete. The on-site evaluation occurred in September. The review went very well and Department received notification that it will receive full accreditation. Crystal Lake will become the 7th Illinois agency to receive APWA Accreditation.
- Conduct a Value Analysis of Department functions and complete a Departmental Strategic Plan.
  This goal is on-going. As part of the accreditation process, management developed a vision statement and core values for the department. This, along with the Department's mission statement, will be part of the strategic plan.
- Identify cross-division (within PW) and cross department resource sharing opportunities to improve efficiency.
  This goal is on-going. Management is reviewing ways to consolidate supply purchasing as well as share equipment.
- Identify and research outsourcing opportunities to reduce costs.
  This goal is on-going. The Department will receive bids this winter for street sweeping and brush pick up. Staff will review bids to determine if cost reductions and increase efficiency can occur.
- Review and update departmental safety polices and Job Safety Analyses (JSA's).
  This goal is on-going. In September the Department created a Policy Review Committee. This committee will review all safety policies to ensure they are up to date.
- Schedule additional management training for Superintendents and Supervisors
  This goal is on-going. Wastewater Superintendent Dan Langguth completed his final year of IPSI training. His supervisor, Sam Ferraro, will start this training in the spring. In addition, management staff have attended various trainings and seminar.
- Develop asset management framework and identify data and resource needs
  This goal is on-going. The Department anticipates using ACCELA for asset management needs.
- Develop long range capital improvement plan for water and wastewater facilities.
  This goal is complete. A 5 year CIP has been submitted to the Finance Department for review.

OBJECTIVES

PUBLIC WORKS ADMINISTRATION DIVISION

- Finalize a Value Analysis of Department functions and complete a Departmental Strategic Plan.
- Identify cross-division (within PW) and cross city-wide resource sharing opportunities to improve efficiency.
- Identify and research outsourcing opportunities to improve efficiencies.
- Continue reviewing and updating departmental safety polices and Job Safety Analyses (JSAs).
- Implement and evaluate the Department's new online training software.
- Implement an asset management program.
- Evaluate techniques and methods to reduce workplace injuries.
- Evaluate and recommend options for long range water distribution.

ANNUAL BUDGET

PUBLIC WORKS ADMINISTRATION DIVISION

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
54110. Wages-Full Time Employees	$355,410	$390,495	$447,785	$447,425	$414,536
54115. Wages-Part Time Employees	0	0	6,300	6,300	12,864
54150. Wages-Overtime	0	0	0	75	0
54200. Group Insurance	79,635	86,712	92,895	92,895	70,239
54301. Employer's Social Security	25,063	20,348	28,153	28,153	26,081
54302. Employer's IMRF	45,564	49,103	57,942	57,942	54,472
54303. Employer's Medicare	0	4,759	6,584	6,854	6,100
54999. Change in Compensated Absences	0	0	0	0	0
Personnel Services	505,672	551,417	639,659	639,644	584,292
55010. Professional Services	112,365	106,897	88,960	88,960	88,960
55040. Annual Audit Services	6,883	6,974	7,700	7,700	6,000
55140. Publishing Services	46	116	200	200	200
55160. Postage & Freight	66,600	64,000	68,000	68,000	68,000
55200. Training	4,021	3,367	2,820	2,820	3,220
55220. Dues and Subscriptions	156	1,165	978	978	963
55240. Insurance and Bonding Services	32,531	21,545	100,041	35,041	57,541
55260. Utilities	6,159	6,159	6,159	6,159	6,159
55300. Maintenance Services-Buildings & Offices	9,525	9,525	9,525	9,525	9,525
55310. Examinations	0	0	0	0	0
55340. Maintenance Services-Office Equipment	0	0	100	100	100
Contractual Services	238,286	219,748	284,483	219,483	240,668
56000. Office Supplies	698	609	1,000	1,000	900
56040. Motor Fuel & Lubricants	112	0	0	0	0
56050. Computer Hardware & Software	6,752	1,003	1,176	1,176	1,176
56060. Small Tools and Equipment	12	25	350	350	350
56070. Automotive Supplies	1,196	0	0	0	0
56950. Stationery and Printing	16,574	16,276	22,350	22,350	22,350
58900. Miscellaneous	100	0	0	0	0
Materials & Supplies	25,444	17,913	24,876	24,876	24,776
Total - Public Works Administration	$769,402	$789,078	$949,018	$884,003	$849,736

ACCOUNT INFORMATION

PUBLIC WORKS ADMINISTRATION DIVISION

For a complete description of budgetary account activities, see "Account Descriptions" presented later in this document. Major changes in budget amounts are briefly explained below.

- Changes to the Wages-Full Time Employees account and to the Group Insurance account reflect the transfer of one Administrative Assistant position from the Public Works Administration Division (Water and Sewer Fund) to the Public Works Streets Division (General Fund).
- An increase in the Wages-Part Time Employees account reflects a request to add one seasonal employee that will assist with mapping utility infrastructure using the City's Geographical Information System (GIS).
- Budgeted in the Insurance and Bonding Services account are funds to provide one-time matching grants to participants of the City's overhead sewer program. Due to a lack of program applicants, funding for fiscal year 2018/2019 was reduced.

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2018/2019

WATER & SEWER DIVISION/PUBLIC WORKS DEPARTMENT

STATEMENT OF OPERATIONS

WATER & SEWER DIVISION

The Water and Sewer Division performs four primary functions:

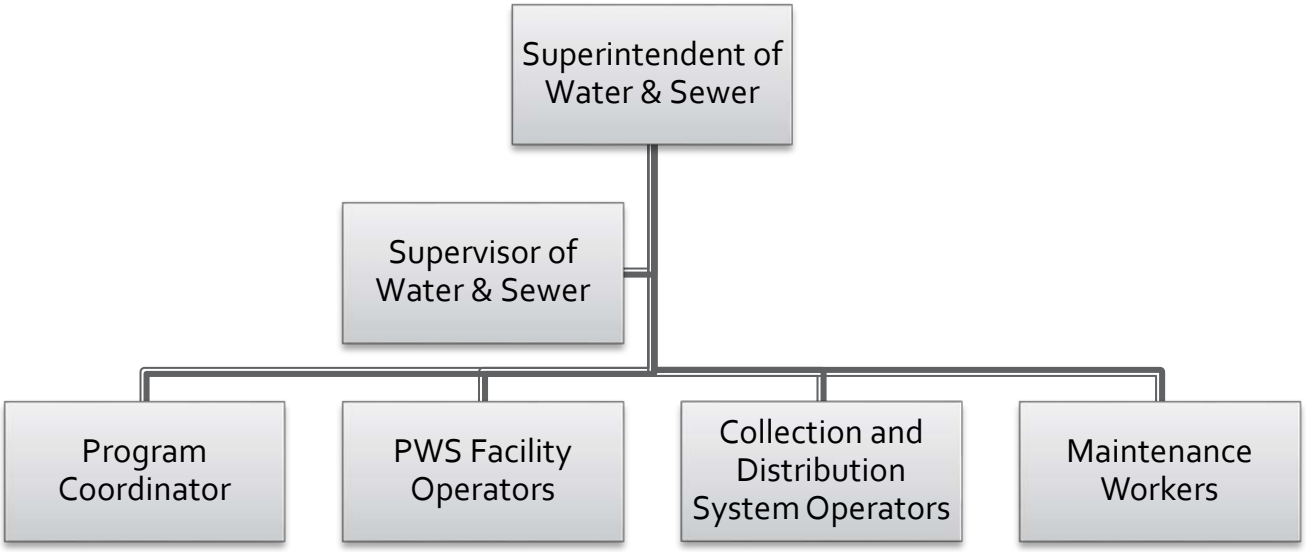
1. Provide a safe and adequate supply of quality potable (drinking) water meeting all regulatory and environmental requirements. The Division operates five treatment facilities, 11 wells and 8 storage reservoirs.
2. Distribute and meter potable water to the residents and businesses in the City of Crystal Lake through a system of over 230 miles of water mains, 2,949 valves and 3,122 fire hydrants.
3. Manage and maintain approximately 175 miles of sanitary sewer mains and manholes.
4. Manage and maintain the City's storm water collection system of inlets, catch basins, manholes and sewers.

Daily activities include:

- Operation of the water plants and water system utilizing and maintaining our SCADA system to optimize operations and provide for rapid response.
- Monthly reading of 13,792 water meters via drive by readers, connect and seal of every new meter, performing final meter reads for every property closing, and shut off of water for non-payment.
- Responding to residents and businesses with sewer, water quality & water pressure concerns.
- Assuring EPA compliance by performing all bacteriological, fluoride, chlorine, phosphate, and other water samples required by the EPA. Compiling, creating and submitting required EPA reports.
- Review of plans for sewer and water system additions and improvements, walkthroughs on every new addition to the sewer and water system to assure proper installation and operation of new facilities.
- JULIE locates – Responsible to field locate all City water and sewer utilities.
- Assist with fire flow testing for contractors, and chlorination and pressure testing of water mains.
- Complete regular maintenance and repair work at the water treatment facilities, and to the sewer and water distribution systems.
- During winter months Water and Sewer Division works with the Street Division to remove snow on main routes, cul-de-sac's, and public sidewalks.

ORGANIZATIONAL CHART

WATER & SEWER DIVISION



PERSONNEL SUMMARY

WATER & SEWER DIVISION

Position	Fiscal 2016 Actual	Fiscal 2017 Actual	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
Superintendent	1.00	1.00	1.00	1.00	1.00
Supervisor	1.00	1.00	1.00	1.00	1.00
Program Coordinator	1.00	1.00	1.00	1.00	1.00
PWS Facility Operator	5.00	5.00	5.00	5.00	5.00
PWS Distribution Operator	1.00	1.00	1.00	1.00	1.00
WW Collection Operator	1.00	1.00	1.00	1.00	1.00
Maintenance Worker	4.00	4.00	4.00	4.00	4.00
Utility Customer Service Representative	0.00	0.00	1.00	1.00	1.00
Office Assistant	1.00	1.00	0.00	0.00	0.00
Total FTE	15.00	15.00	15.00	15.00	15.00

ACCOMPLISHMENTS

WATER & SEWER DIVISION

- Meet all EPA water standards and receive zero EPA violations.
  This goal is met and on-going. All EPA standards have been met and no EPA violations have been issued to the City of Crystal Lake Water System.
- Update our Water Treatment Plant, water distribution, and collection system capital improvement plans to provide the most cost effective strategy for the City to provide reliable potable water and collection systems to our existing water customers and potential future growth.
  This goal met and ongoing. The five year capital improvement plan for the water and sewer collection system is complete. This will need to be reviewed and updated each year based on growth and system reliability changes.
- Power-wash one of the City's four elevated water towers to remove mildew growth and promote a clean appearance of our water tower.
  This goal is complete. The Bard Road and Ambutal water towers were power washed in 2017.
- Increase the use of available technology to improve tracking and documentation of division activities such as sewer cleaning, televising, and lining and grouting activities.
  This goal met and ongoing. Division employees are utilizing iPads and the collector application for documenting fieldwork completed such as sewer cleaning, televising, sewer assessment, and fire hydrant flushing.
- Continue to work with the Wastewater Division to determine which tributary areas have high levels of inflow and infiltration concerns. Evaluate the most critical areas identified, and rehabilitate sanitary sewer mains and manholes with processes such as lining and grouting.
  This goal is ongoing. We continue to work with the Wastewater Division on areas they identify with high levels of inflow and infiltration. Sanitary manholes that had visible infiltration tributary to lift stations #8 & #13 will be grouted this budget year. A contractor will be lining near one mile of sanitary sewer that we have identified to have structural deficiencies this year.
- Continue to work with the Engineering Department and City's GIS consultant to improve the accuracy of the sanitary and storm layers in our GIS system.

Goal ongoing. Public Works staff meet with Engineering and our GIS consultant to create a plan to update our GIS storm sewer maps. Public Works and Engineering are working together to provide accurate map page corrections of the City's system to GIS.

- Utilize the use of our new sewer acoustical inspection equipment to survey the condition of at least one third of our sanitary system to help reduce the possibility of sewer backups.
  This goal met and ongoing. We surveyed about half of our sanitary system this year utilizing the newer sewer acoustical assessment equipment. We identified sewer mains that were significantly blocked and we were able to clean those locations before a back-up occurred.
- Continue to comply with the City's Capacity, Management, Operations and Maintenance Program. This will include reviewing our sewer use ordinance, review of safety procedures, cleaning and televising of more than 5% of our sanitary system, and controlling the sources of blockages such as roots and grease.
  This goal met and on ongoing. The CMOM report submitted to the IEPA included the following goals that Public Works has achieved: evaluate 25% and clean & televise 5% to 10% of our sewer system each year, continue to update our GIS system, and complete grouting and lining as required.

OBJECTIVES

WATER & SEWER DIVISION

- Meet all EPA water standards and receive zero EPA violations.
- Continue to review and re-prioritize our Water Treatment Plant, water distribution, and collection system capital improvement plans to provide a cost effective strategy providing a reliable potable water and collection systems to our existing water customers and potential future growth.
- Power-wash one of the City's three steel ground water storage tanks to remove mildew growth and promote a clean appearance of our water storage tanks.
- Continue to increase the use of available technology to improve tracking and documentation of division activities such as sewer cleaning, televising, and lining and grouting activities.
- Continue to work with the Wastewater Division to determine which tributary areas have high levels of inflow and infiltration concerns. Evaluate the most critical areas identified, and rehabilitate sanitary sewer mains and manholes with processes such as lining and grouting.
- Continue to work with the Engineering Division and City's GIS consultant to improve the accuracy of the sanitary and storm layers in our GIS system.

- Continue to comply with the City's Capacity, Management, Operations and Maintenance Program. This will include reviewing our sewer use ordinance, review of safety procedures, cleaning and televising of more than 5% of our sanitary system, and controlling the sources of blockages such as roots and grease.
- Provide public education about the potential of lead in the drinking water, including how lead gets into the drinking water, how to reduce exposure of lead in drinking water at home, and homes that potentially have lead water service lines.

ANNUAL BUDGET

WATER & SEWER DIVISION

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
54110. Wages-Full Time Employees	$1,152,494	$1,171,771	$1,223,973	$1,223,973	$1,259,040
54115. Wages-Part Time Employees	5,825	9,843	14,963	14,963	20,817
54150. Wages-Overtime	75,945	86,016	94,000	94,000	94,000
54200. Group Insurance	280,228	297,039	301,364	301,364	318,827
54301. Employer's Social Security	93,964	75,693	82,642	82,642	84,838
54302. Employer's IMRF	158,684	158,220	170,678	170,678	177,872
54303. Employer's Medicare	0	17,703	19,328	19,328	19,841
Personnel Services	1,767,140	1,816,285	1,906,948	1,906,948	1,975,235
55010. Professional Services	222,344	145,235	218,900	218,900	296,275
55140. Publishing Services	744	468	500	500	500
55160. Postage & Freight	5,155	8,260	5,500	5,500	5,500
55200. Training	6,179	5,445	7,500	7,500	7,500
55220. Dues and Subscriptions	7,600	7,558	7,954	7,954	7,954
55240. Insurance and Bonding Services	62,619	69,149	87,870	87,870	87,870
55260. Utilities	610,913	514,875	630,000	630,000	630,000
55310. Examinations	1,022	950	1,500	1,500	1,500
55320. Maintenance Services-Operating Equipment	795	3,613	9,335	9,335	9,335
55350. Rent - Clothing	904	952	1,050	1,050	1,050
55360. Radio Equipment Services	2,706	2,314	3,000	3,000	3,000
55390. Sidewalk Maintenance and Repair	6,020	8,904	9,000	9,000	9,000
55420. Plant Maintenance Services	81,877	336,706	216,200	216,200	216,200
55440. Lines and Systems Maintenance	180,481	226,392	261,000	375,143	461,000
55680. Rent - Buildings and Equipment	1,102	564	1,000	1,000	1,000
Contractual Services	1,190,461	1,331,385	1,460,309	1,574,452	1,737,684

ANNUAL BUDGET

WATER & SEWER DIVISION (CONT'D)

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
56000. Office Supplies	2,292	1,649	2,250	2,250	2,250
56020. Cleaning Supplies	8	0	0	0	0
56030. Landscape Materials	279	488	950	950	950
56040. Motor Fuel & Lubricants	16,149	18,077	21,800	21,800	21,776
56050. Computer Hardware & Software	2,676	4,749	28,973	28,973	17,631
56060. Small Tools and Equipment	17,341	24,397	23,800	23,800	23,800
56070. Automotive Supplies	22,437	47,446	62,060	48,060	47,860
56080. Public Works Materials	24,037	26,606	27,500	27,500	27,500
56120. Clothing	9,412	9,325	10,660	10,660	10,660
56140. Water Meter Parts	37,951	41,161	65,000	65,000	105,625
56150. Fire Hydrants	17,555	34,482	35,000	35,000	35,000
56160. Salt	285,626	307,519	350,000	350,000	350,000
56170. Chemicals And Sealants	47,656	47,093	55,000	55,000	55,000
56180. Laboratory Supplies	6,712	7,526	8,000	8,000	8,000
56220. Water Tap Materials	21,754	22,103	23,500	23,500	23,500
56320. Operating Supplies	3,537	3,723	6,000	6,000	6,000
56420. Plant Maintenance Supplies	88,034	102,036	100,600	100,600	100,600
56950. Stationery and Printing	497	693	770	770	770
Materials & Supplies	603,953	699,073	821,863	807,863	836,922
Total - Water & Sewer Operations	$3,561,554	$3,846,743	$4,189,120	$4,289,263	$4,549,841

ACCOUNT INFORMATION

WATER & SEWER DIVISION

For a complete description of budgetary account activities, see "Account Descriptions" presented later in this document. Major changes in budget amounts are briefly explained below.

- An increase in the Wages-Part Time Employees account reflects a request to add two seasonal employees that will assist with the City's hydrant flushing program.
- In response to a number of variables, including the Affordable Health Care Act and its effect on health care costs across the region, funding for the City's own group health insurance plan is expected to rise in aggregate, 2.38% over amounts budgeted for fiscal 2017/2018. Increases beyond 2.38% in any one department or division are offset by reductions in another department or division.
- Substituting for an eliminated position in the Storm Sewer Division of Public Works (General Fund) are funds budgeted in Professional Services to outsource sewer cleaning and televising services, sewer assessment services and hydrant painting services.
- In an effort to reduce the infiltration of ground water into sanitary sewer mains, additional funds have been budgeted in the Lines and Systems Maintenance account for the City's sewer lining and grouting program.
- Funds budgeted in the Motor Fuel account have been adjusted to best reflect costs based on a three year average of consumption multiplied by the three year average cost per gallon of fuel.
- Automotive Supplies is being reduced as one-time purchases were completed in the prior fiscal year.
- Additional funds have been budgeted in the Water Meter Parts account. Additional funding is necessary in order to purchase meters that will be required for a new residential development. The cost of the new meters shall be offset against revenues when the meters are sold.

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2018/2019

WASTEWATER TREATMENT DIVISION/ PUBLIC WORKS DEPARTMENT

STATEMENT OF ACTIVITIES

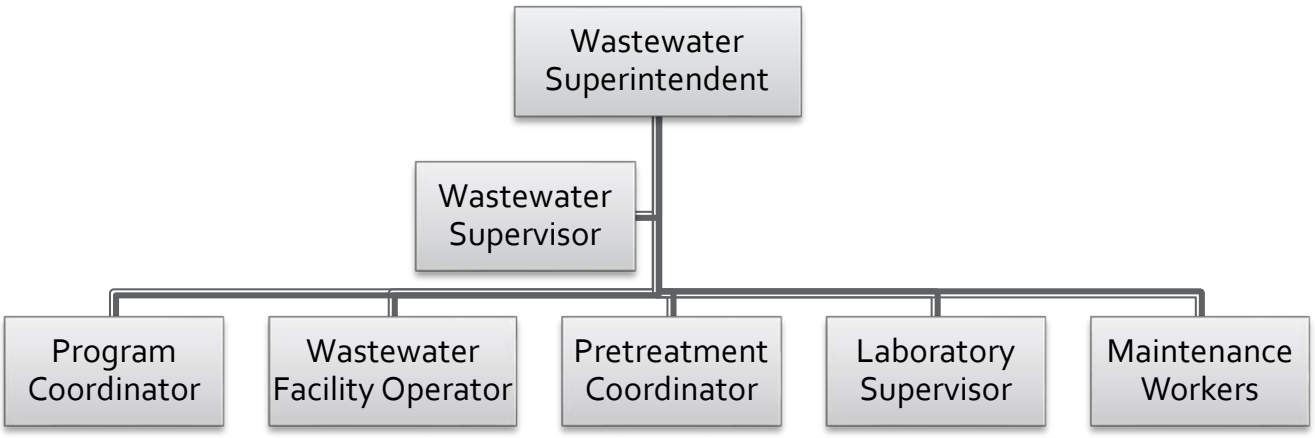
WASTEWATER TREATMENT DIVISION

The Wastewater Treatment Division is responsible for the operation and maintenance of two wastewater treatment facilities, twenty seven sanitary lift stations and three storm water lift stations. During Fiscal Year 2016/17, the facilities processed an average of 4.95 million gallons per day or 1.8 billion gallons throughout the year, producing an effluent that meets Illinois Environmental Protection Agency NPDES requirements. Other activities include laboratory analysis of samples required for NPDES reporting, plant process control, industrial monitoring and potable water analysis.

In addition, the Division is also responsible for the enforcement of the City of Crystal Lake's Sewer Use Ordinance and the United States Environmental Protection Agency Pretreatment Program. This includes monitoring and inspecting restaurant grease traps and Three Oaks Recreational Facility lake sampling.

ORGANIZATIONAL CHART

WASTEWATER TREATMENT DIVISION



PERSONNEL SUMMARY

WASTEWATER TREATMENT DIVISION

Position	Fiscal 2016 Actual	Fiscal 2017 Actual	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
Superintendent	1.00	1.00	1.00	1.00	1.00
Supervisor	1.00	1.00	1.00	1.00	1.00
Laboratory Supervisor	1.00	1.00	1.00	1.00	1.00
Pretreatment Coordinator	1.00	1.00	1.00	1.00	1.00
Program Coordinator	1.00	1.00	1.00	1.00	1.00
WW Collection Systems Operator	1.00	1.00	1.00	1.00	1.00
WW Facility Operator	0.00	1.00	2.00	2.00	2.00
Maintenance Worker	3.00	2.00	1.00	1.00	1.00
Total FTE	9.00	9.00	9.00	9.00	9.00

ACCOMPLISHMENTS

WASTEWATER DIVISION

- Continue to meet all NPDES permit limits at both facilities during construction at both facilities.
  This goal is complete. There have been no IEPA permit violations at either plant during construction.
- Continue to improve and transition from a reactive maintenance to planned preventative maintenance and scheduled repairs.
  This goal is complete. Wastewater staff has revised preventative maintenance tasks to include weekly, monthly, quarterly, semi-annual and annual maintenance. The task tracking spreadsheet ensures all required maintenance is being completed in detail and on time.
- Complete and refine the Phase #3 cross training of wastewater staff. At its conclusion, all maintenance staff will be able to maintain, operate and troubleshoot any wastewater / lift station facility.
  This goal is complete. Wastewater staff is being rotated on a quarterly basis from facility to facility. This includes the Facility Operators which allows leadership staff to work with different staff members within the Division at multiple facilities.
- Work with Wastewater staff to learn and operate every aspect of the WWTP #2 & #3 upgrades.

This goal is in-progress. Wastewater staff are being trained on new equipment and operational strategies as different processes go on-line during the course of the construction project. Wastewater Supervisors hold regular staff meetings to discuss the expectations and manufacture requirements of new equipment.

- Work with Wastewater staff to train and educate staff members in the many aspects of the wastewater field. The Supervisor and Superintendent have made it a priority to conduct regular training sessions to assist staff members in their knowledge of wastewater equipment, processes and biology.
  This goal is in-progress. Wastewater Supervisors continually meet with staff to train in all aspects of the Wastewater field. Staff is educated using study materials, white boards and actual operational discussions focusing on the day to day operations of our wastewater plants.
- Continue implementing and, if necessary, improve the Fats, Oil & Grease (FOG) program.
  This goal is in-progress. Selected staff continue to work with the Pretreatment Coordinator on a monthly basis. Industrial inspections and agency reporting continue to be a high priority.
- Continue to work on eliminating all sanitary sewer overflows (SSOs), basement back-ups from a direct result of lift station operations. Improve effectiveness and efficiency of lift station inspections and equipment (SCADA). Continue effective implementation of long-term Capital Improvement programs to renew aging infrastructure can be reduce the possibility of fines and citations from State agencies.
  This goal is in-progress. Wastewater staff continue to work with the Water and Sewer Division to improve maintenance practices in the sanitary system. Manhole rebuilding, lining, grouting and regular cleaning activities continues to be a high priority.

OBJECTIVES

WASTEWATER DIVISION

The Wastewater Division is separated into five distinct sections:

- Wastewater Administration
- Wastewater Treatment
- Wastewater Lift Stations
- Wastewater Pretreatment
- Wastewater Laboratory Analysis

Wastewater Division Administration

- Ensure EPA mandates related to the pretreatment of wastes accepted at the wastewater facilities are satisfied.
- Provide training opportunities emphasizing communication, teamwork, leadership, management and safety for staff.
- Identify, plan and oversee upgrades and improvement projects that include alternative treatment strategies.
- Successfully prepare regulatory reports to ensure compliance with IEPA, IEMA, and other agencies.
- Monitor all Federal and State mandates regarding future changes to the NPDES permits such as nutrient reduction limits.

Wastewater Division Treatment Plant Operations

- Continue meeting the requirements of the NPDES permits.
- Exceed the water quality requirements in the discharge permit for all parameters.
- Implement preventive maintenance plan for all treatment facility equipment.
- Provide educational outreach of the treatment facilities for area schools and other interested citizens.

Wastewater Division Lift Station Operations

- Complete the construction and landscaping of Lift Station #9 Replacement Project.
- Continue to work on eliminating all sanitary sewer overflows (SSOs) and basement back-ups from a direct result of lift station operations. Improve effectiveness and efficiency of lift station inspections and equipment (SCADA).

- Continue effective implementation of long-term capital improvement programs to renew aging infrastructure.

Wastewater Division Pretreatment

- Maintain legal authority and an enforcement response plan and annually review local limits.
- Successfully prepare annual pretreatment report.
- Identify, permit, monitor, and inspect Significant Industrial Users (SIU) and Categorical Industrial Users (CIU) and investigate reported issues concerning SIUs and CIUs.
- Continue with the Fats, Oils, and Grease Program (FOG) and update the files as required by the criteria documented in the pretreatment regulations.
- Conduct a comprehensive review of dental offices in Crystal Lake to meet all USEPA compliance reporting documentation requirements for amalgam rule update.

Wastewater Division Laboratory Operations & Analysis

- Perform permit required in-house sampling and analysis and arrange for outside contract analysis when necessary.
- Provide preparation assistance of all required NPDES monthly, quarterly, semi-annual and annual reports.
- Support wastewater treatment process control with sampling and analysis.

ANNUAL BUDGET

WASTEWATER TREATMENT DIVISION

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
54110. Wages-Full Time Employees	$652,110	$665,885	$770,994	$770,994	$785,152
54115. Wages-Part Time Employees	14,221	20,140	19,952	19,952	20,476
54150. Wages-Overtime	39,179	33,792	57,117	57,117	48,117
54200. Group Insurance	185,991	169,980	179,889	179,889	193,275
54301. Employer's Social Security	54,074	43,155	52,580	52,580	52,930
54302. Employer's IMRF	90,020	88,296	107,240	107,240	109,522
54303. Employer's Medicare	0	10,093	12,297	12,297	12,379
Personnel Services	1,035,595	1,031,341	1,200,069	1,200,069	1,221,851
55010. Professional Services	105,039	108,592	138,303	240,003	111,945
55080. Pest Control Services	999	4,130	3,982	3,982	3,982
55140. Publishing Services	913	134	450	450	450
55160. Postage & Freight	1,129	502	1,500	1,500	1,500
55200. Training	4,806	11,120	10,210	10,210	10,860
55220. Dues and Subscriptions	4,474	13,794	7,343	7,343	7,343
55240. Insurance and Bonding Services	52,093	50,387	46,091	46,091	46,091
55260. Utilities	334,969	361,267	442,400	417,400	385,400
55310. Examinations	497	638	1,452	1,452	1,452
55320. Maintenance Services-Operating Equipment	21	0	0	0	0
55360. Radio Equipment Services	739	691	700	700	700
55420. Plant Maintenance Services	366,132	258,404	512,149	428,155	512,149
55630. State Filing Fee	50,000	47,500	47,500	47,500	47,500
55680. Rent - Buildings and Equipment	225	412	1,000	1,000	1,000
Contractual Services	922,036	857,571	1,213,080	1,205,786	1,130,372
56000. Office Supplies	5,236	5,427	5,500	5,500	5,500
56030. Landscape Materials	0	1,325	4,500	4,500	4,500
56040. Motor Fuel & Lubricant	9,190	12,445	17,900	11,270	11,270
56050. Computer Hardware & Software	2,710	2,938	9,352	9,352	8,980
56060. Small Tools and Equipment	29,838	36,005	41,500	41,500	41,500
56070. Automotive Supplies	8,757	17,318	17,025	17,025	17,025
56080. Public Works Materials	199	408	0	0	0
56120. Clothing	9,105	11,082	11,235	11,235	11,235
56170. Chemicals And Sealants	294,509	242,663	348,000	318,000	348,000
56180. Laboratory Supplies	24,373	21,970	26,467	26,467	26,467
56420. Plant Maintenance Supplies	257,799	268,205	193,283	193,283	241,758
Materials & Supplies	641,716	619,786	674,762	638,132	716,235
Total - Wastewater Treatment	$2,599,347	$2,508,698	$3,087,911	$3,043,987	$3,068,458

ACCOUNT INFORMATION

WASTEWATER TREATMENT DIVISION

For a complete description of budgetary account activities, see "Account Descriptions" presented later in this document. Major changes in budget amounts are briefly explained below.

- Overtime costs were reduced as oversight of construction activities associated with a second digester at Wastewater Treatment Plant #2 and digester rehabilitation at Wastewater Treatment Plant #3 are complete.
- In response to a number of variables, including the Affordable Health Care Act and its effect on health care costs across the region, funding for the City's own group health insurance plan is expected to rise in aggregate, 2.38% over amounts budgeted for fiscal 2017/2018. Increases beyond 2.38% in any one department or division are offset by reductions in another department or division.
- Funds budgeted in Professional Services for stationary generator inspections and electrical contractor services has been moved to Plant Maintenance Services. In Plant Maintenance Services, funds budgeted for general repairs, flow meter repairs and bio-solids disposal were reduced based on actual spending trends.
- Utility costs were reduced as a result of recent upgrades to high efficiency blowers at both wastewater treatment plants.
- Funds budgeted in the Motor Fuel account has been adjusted to best reflect costs based on a three year average of consumption multiplied by the three year average cost per gallon of fuel.
- An increase in Plant Maintenance Supplies will provide for the replacement of five (5) pumps at lift stations.

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2018/2019

WATER & SEWER DEBT SERVICE FUND

STATEMENT OF ACTIVITIES

WATER & SEWER DEBT SERVICE FUND

The Water & Sewer Debt Service Fund provides a budgetary set of account categories for the expenditure of funds to pay obligations when they come due. The Fund further provides for the expenditure of water and sewer connection fees accumulated from properties that are newly developed and connected to City water and sewer facilities.

ANNUAL BUDGET

WATER & SEWER DEBT SERVICE FUND SUMMARY

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
REVENUES					
46510. Connection Fees	$176,864	$175,585	$170,561	($122,000)	$0
Mercy Micro Hospital	0	0	0	48,966	0
Total User Fees	176,864	175,585	170,561	(73,034)	0
47010. Interest Income	918	423	0	400	15,596
Total Interest Income	918	423	0	400	15,596
Total Revenues	$177,782	$176,008	$170,561	($72,634)	$15,596
EXPENDITURES					
City Administration	$1,249	$1,449	$1,000	$1,200	$1,000
Debt Service	2,639,855	2,901,292			
2009A GO Bonds			193,953	190,484	190,934
2009C GO Bonds			215,043	215,056	221,965
2012 GO Bonds (New)			260,964	263,962	264,379
2012 GO Bonds (Refunding)			253,331	253,331	252,469
2013 GO Bonds			700,000	700,000	702,975
2014 GO Bonds			1,009,864	1,009,862	1,008,913
2015 GO Note			237,106	237,083	237,105
IEPA Loan - WW			446,300	446,300	892,600
Total Expenditures	$2,641,104	$2,902,741	$3,317,561	$3,317,278	$3,772,340
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	($2,463,322)	($2,726,733)	($3,147,000)	($3,389,912)	($3,756,744)

ANNUAL BUDGET

WATER & SEWER DEBT SERVICE FUND SUMMARY (CONT'D)

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
OTHER FINANCING SOURCES (USES)					
Bond Proceeds	$0	$0	$0	$0	$0
Bond Premium (Discount)	0	0	0	0	0
Transfer In					
Water & Sewer Fund	3,370,169	3,785,420	3,881,663	3,881,663	637,505
Water & Sewer 2012/2013 GO Project Fund	617,538	0	0	0	0
Transfer Out					
Water & Sewer Fund	0	0	0	0	0
Water & Sewer Capital Replacement Fund	0	0	0	0	0
Total Other Financing Sources (Uses)	$3,987,707	$3,785,420	$3,881,663	$3,881,663	$637,505
Change in Payables/Receivables	$180,631	$35,107	$41,911	$41,911	$0
Net Change in Cash	$1,705,016	$1,093,794	$776,574	$533,662	($3,119,239)
Beginning Cash Balance	($213,233)	$1,491,783	$2,585,577	$2,585,577	$3,119,239
Ending Cash Balance	$1,491,783	$2,585,577	$3,362,151	$3,119,239	($0)

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2018/2019

WATER & SEWER CAPITAL & EQUIPMENT REPLACEMENT FUND

STATEMENT OF ACTIVITIES

WATER & SEWER CAPITAL & EQUIPMENT REPLACEMENT FUND

The Water & Sewer Capital & Equipment Replacement Fund provides a budgetary set of account categories for the expenditure of funds to pay for the replacement of water and sewer infrastructure (mains, lift stations, treatment plants, etc.). Revenues are primarily available from the issuance of bonds.

ANNUAL BUDGET

WATER & SEWER CAPITAL & EQUIPMENT REPLACEMENT FUND SUMMARY

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
REVENUES					
41700. Grant Proceeds - State of IL	$16,450	$113,616			
Turbo Blower Replacement			$102,200	$0	$0
41800. Grant Proceeds - Federal					
Lift Station #9 Rehabilitation			0	0	87,315
Total Intergovernmental Revenue	16,450	113,616	102,200	0	87,315
47010. Interest Income	0	0	0	30	7,585
Total Interest Income	0	0	0	30	7,585
48950. Reimbursements	0	103,076			
Copley Roofing (WM Relocate)			0	9,600	0
Temperature Equipment (WM Relocate)			0	9,600	0
BP McDonalds (WM Extension)			0	11,970	0
Fountains (LS #22 Pump)			0	0	26,589
Springs (LS #22 Pump)			0	0	26,589
48990. Miscellaneous Income			0	152,849	0
48995. Gain (Loss) on Sale of Assets			0	0	27,000
Total Miscellaneous	0	103,076	0	184,019	80,178
Total Revenues	$16,450	$216,692	$102,200	$184,049	$175,078

ANNUAL BUDGET

WATER & SEWER CAPITAL & EQUIPMENT REPLACEMENT FUND SUMMARY (CONT'D)

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
EXPENDITURES					
Water & Sewer Operations	$116,087	$657,796	$257,510	$283,697	$3,156,638
Wastewater Treatment	1,750,220	10,146,910	4,329,886	3,445,682	1,517,169
Debt Service - Lease Payments	0	0	0	0	84,799
Total Expenditures	$1,866,307	$10,804,706	$4,587,396	$3,729,379	$4,758,606
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	($1,849,857)	($10,588,014)	($4,485,196)	($3,545,330)	($4,583,528)
OTHER FINANCING SOURCES (USES)					
Lease Financing			0	0	360,788
Loan Proceeds					
WWTP #2 & WWTP #3 Improvements	1,251,634	10,084,856	3,200,000	3,364,067	0
WTP #2 Expansion	0	0	0	0	300,000
Transfer In					
General Fund	0	0	0	0	0
Water & Sewer Fund	0	0	567,654	567,654	2,405,735
Water & Sewer 2012/2013 GO Project Fund	165	0	0	0	0
Water & Sewer SSA Participation Fees Fund	460,161	1,285,000	794,547	625,933	0
Total Other Financing Sources (Uses)	$1,711,960	$11,369,856	$4,562,201	$4,557,654	$3,066,523
Change in Payables/Receivables	($159,729)	($1,020,844)	$1,234,161	$1,234,161	$0
Net Change in Cash	($297,626)	($239,002)	$1,311,166	$2,246,485	($1,517,005)
Beginning Cash Balance	($192,852)	($490,478)	($729,480)	($729,480)	$1,517,005
Ending Cash Balance	($490,478)	($729,480)	$581,686	$1,517,005	($0)

ANNUAL BUDGET

WATER & SEWER DIVISION – WATER & SEWER CAPITAL & EQUIPMENT REPLACEMENT FUND

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
Electrical Equipment Replacement (WTP #3)			$152,849	$152,849	$0
57000. Capital - Buildings	26,775	403	152,849	152,849	0
Vehicle PW #501 Replacement (PV all lease payments)			0	0	23,709
Vehicle PW #503 Replacement (PV all lease payments)			0	0	28,626
Vehicle PW #539 Replacement (PV all lease payments)			0	0	30,229
Vehicle PW #540 Replacement (PV all lease payments)			0	0	43,226
Vehicle PW #540 Replacement (After Market Equipment)			0	0	14,533
Vehicle PW #541 Replacement (PV all lease payments)			0	0	23,372
Vehicle PW #550 Replacement (PV all lease payments)			0	0	172,520
Vehicle PW #550 Replacement (After Market Equipment)			0	0	54,853
Vehicle PW #600 Replacement (PV all lease payments)			0	0	19,553
57030. Capital - Automotive Equipment	0	0	0	0	410,621
SCADA Communication System (WTP) Upgrade			0	0	8,000
57040. Capital - Operating Equipment	0	23,000	0	0	8,000
Water & Sewer Rate Study			20,000	0	0
Water Delivery Study			0	0	100,000
WM Extension - Route 14 (Under IL 176)			0	34,345	0
WM Relocation - Route 14 (IL 176 to CL Ave)			84,661	0	0
WM Relocation - IL 31 (IL 176 to CL Ave)			0	96,503	0
WTP #2 Expansion - Engineering			0	0	300,000
WTP #4 MCC, Generator and Transfer Switch Replacement			0	0	1,200,000
WTP #5 Rehabilitation (iron filter, roof, hvac, PLCs)			0	0	90,000
Crystal Lake Watershed-Based Plan			0	0	75,000
Lake Analysis - USGS/ISGS Analysis			0	0	37,500
Storm Sewer Improvements					
Woodland Channel			0	0	60,000
NCLPBIA City Storm Sewer - Design and Easement Acquisition			0	0	393,211
Honeysuckle			0	0	37,640
Mary Lane			0	0	209,806
Union/College - Design and Permitting			0	0	57,450
Garden Vista Depression Outlet			0	0	144,072

ANNUAL BUDGET

WATER & SEWER DIVISION – WATER & SEWER CAPITAL & EQUIPMENT REPLACEMENT FUND (CONT'D)

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
Broadway Culvert Replacement - Permitting			0	0	4,313
Country Club Culvert Replacement - Permitting			0	0	4,025
City Property Drainage Swale			0	0	25,000
57100. Capital - Systems Improvements	89,311	634,393	104,661	130,848	2,738,017
Total - Water & Sewer Operations	$116,087	$657,796	$257,510	$283,697	$3,156,638

ANNUAL BUDGET

WASTEWATER TREATMENT DIVISION – WATER & SEWER CAPITAL & EQUIPMENT REPLACEMENT FUND

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
Sand Filter Building HVAC Replacement (WWTP #3)			0	0	85,000
Raw Building Concrete Ceiling Repair (WWTP #2)			0	0	25,000
Parking Lot/Driveway Reconstruction (WWTP #2)			0	0	200,000
57000. Capital - Buildings	0	0	0	0	310,000
Terrain Vehicle (PW #723) Replacement			0	0	13,000
Vehicle PW #701 Replacement (PV all lease payments)			0	0	19,553
57030. Capital - Automotive Equipment	17,953	0	0	0	32,553
Emergency Generator Installation (LS #02)			71,000	0	71,000
Emergency Generator Installation (LS #08)			40,000	0	40,000
Emergency Generator Installation (LS #10)			66,000	0	66,000
Emergency Generator Installation (LS #17)			59,000	0	59,000
Emgergency Generator Installation (LS #28)			59,000	0	59,000
Submersible Pump Replacement (LS #22)			0	0	79,766
Turbo Blower Replacement			185,000	0	0
Trash Pump (PW #709) Replacement			0	0	32,000
WWTP #2 & WWTP #3 Extended Warranty & Spare Parts (IEPA Requirement)			90,221	90,221	0
57040. Capital - Operating Equipment	0	54,239	570,221	90,221	406,766
LS #09 Rehabilitation			559,665	0	690,850
LS #14 Rehabilitation			0	0	60,000
SCADA Improvements (WWTP #2)			0	0	17,000
WWTP #2 & WWTP #3 Improvements - Engineering			100,000	0	0
WWTP #2 & WWTP #3 Improvements - Construction			3,100,000	3,355,461	0
57100. Capital - Systems Improvements	1,732,267	10,092,671	3,759,665	3,355,461	767,850
Total - Wastewater Treatment	$1,750,220	$10,146,910	$4,329,886	$3,445,682	$1,517,169

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2018/2019

WATER & SEWER 2015 GENERAL OBLIGATION (GO) PROJECT FUND

STATEMENT OF ACTIVITIES

WATER & SEWER 2015 GO PROJECT FUND

The Water & Sewer 2015 GO Project Fund provides a budgetary set of account categories for the expenditure of funds to pay for the replacement of water and sewer infrastructure (mains, lift stations, treatment plants, etc.). Revenues are primarily available from the issuance of general obligation notes.

ANNUAL BUDGET

WATER & SEWER 2015 GO PROJECT FUND SUMMARY

Account	Fiscal 2015 Actuals	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
REVENUES						
47010. Interest Income	$0	$5,709	$7,510	$0	$1,732	$800
47990. Unrealized Gain/Loss on Invest	0	(14,681)	12,306	0	0	0
Total Interest Income	0	(8,972)	19,816	0	1,732	800
48950. Reimbursements	0	99,795	0	0	0	0
Total Miscellaneous	0	99,795	0	0	0	0
Total Revenues	$0	$90,823	$19,816	$0	$1,732	$800
EXPENDITURES						
City Administration	$0	$21,055	$0	$0	$0	$0
Water & Sewer Operations	163,991	1,102,438	0	710,339	56,727	445,000
Total Expenditures	$163,991	$1,123,493	$0	$710,339	$56,727	$445,000
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	($163,991)	($1,032,670)	$19,816	($710,339)	($54,995)	($444,200)
OTHER FINANCING SOURCES (USES)						
Bond Proceeds	$0	$1,900,000	$0	$0	$0	$0
Total Other Financing Sources (Uses)	$0	$1,900,000	$0	$0	$0	$0
Change in Payables/Receivables	$163,991	($3,810)	($160,247)	$0	$0	$0
Net Change in Cash	$0	$863,520	($140,431)	($710,339)	($54,995)	($444,200)
Beginning Cash Balance	$0	$0	$863,520	$723,089	$723,089	$668,094
Ending Cash Balance	$0	$863,520	$723,089	$12,750	$668,094	$223,894

ANNUAL BUDGET

WATER & SEWER DIVISION – WATER & SEWER 2015 GO PROJECT FUND

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
WTP #2 Expansion - Engineering	0	0	575,000	56,727	225,000
WM Relocation - Route 14 (IL 176 to CL Ave)	834,528	0	135,339	0	220,000
WM Replacement - Country Club Rd	267,910	0	0	0	0
57100. Capital - Systems Improvements	1,102,438	0	710,339	56,727	445,000
Total - Water & Sewer Operations	$1,102,438	$0	$710,339	$56,727	$445,000

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2018/2019

WATER & SEWER SPECIAL SERVICE AREA (SSA) PARTICIPATION FEES FUND

STATEMENT OF ACTIVITIES

WATER & SEWER SSA PARTICIPATION FEES FUND

The Water & Sewer SSA Participation Fees Fund was established during Fiscal Year 2012/2013 and was funded initially from fees collected from parties that benefited from public improvements paid in part by SSA participants. The Water & Sewer Participation Fees Fund will provide for future maintenance and replacement of water and sewer infrastructure.

ANNUAL BUDGET

WATER & SEWER SSA PARTICIPATION FEES FUND SUMMARY

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
REVENUES					
47010. Interest Income	$670	$280	$0	$0	$0
Total Revenues	$670	$280	$0	$0	$0
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	$670	$280	$0	$0	$0
OTHER FINANCING SOURCES (USES)					
Transfer In					
Water & Sewer Capital Replacement Fund	$0	$0	$0	$0	$0
Transfer Out					
Water & Sewer Capital Replacement Fund	(460,161)	(1,285,000)	(794,547)	(625,933)	0
Total Other Financing Sources (Uses)	($460,161)	($1,285,000)	($794,547)	($625,933)	$0
Change in Payables/Receivables	$0	$0	$0	$0	$0
Net Change in Cash	($459,491)	($1,284,720)	($794,547)	($625,933)	$0
Beginning Cash Balance	$2,370,144	$1,910,653	$625,933	$625,933	$0
Ending Cash Balance	$1,910,653	$625,933	($168,614)	$0	$0

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2018/2019

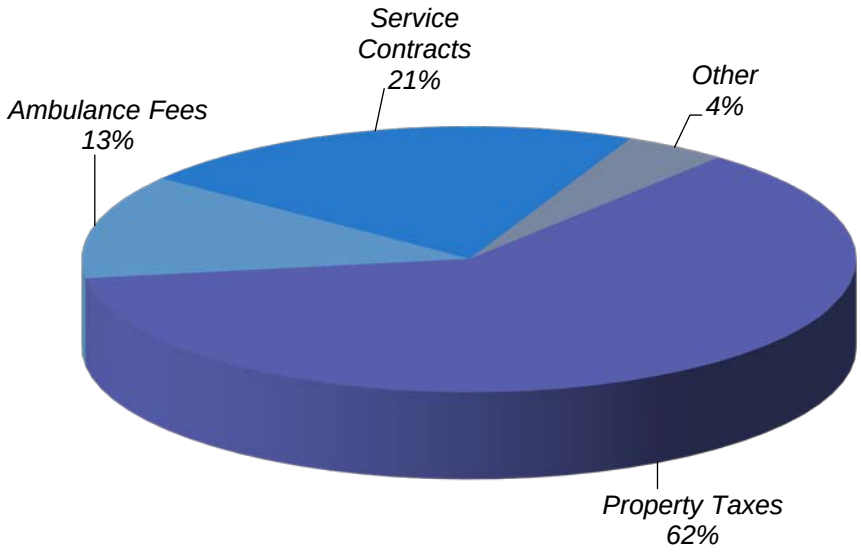
FIRE RESCUE FUND

ANNUAL BUDGET

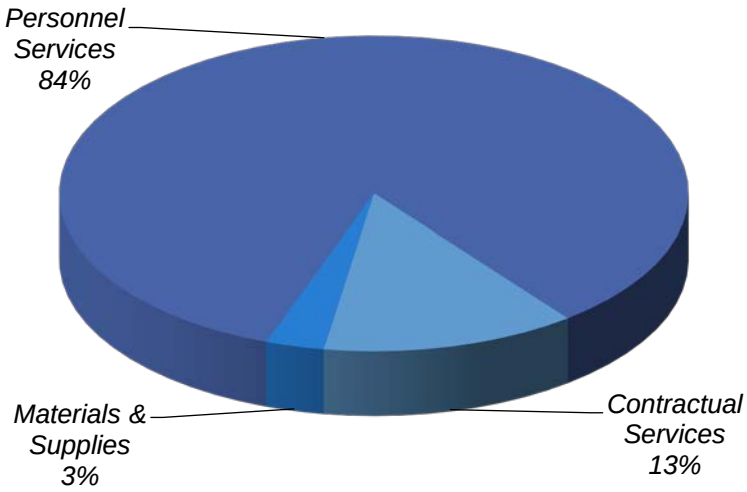
FIRE RESCUE FUND SUMMARY

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
REVENUES					
40010. Property Tax - Prior Year	$582,870	$0	$0	$0	$0
40050. Property Tax - Fire/Rescue	6,404,547	6,447,301	6,531,481	6,527,969	6,531,484
41700. Grant Proceeds - State of IL	2,076	6,888	2,000	2,000	2,000
41900. Grant Proceeds - Other	0	1,000	0	0	0
42305. Knox Box Application Fee	260	260	0	0	0
45050. Alarm System Monitoring Fees	373,070	378,609	380,000	380,000	380,000
45205. CPR Instruction	2,006	4,325	0	1,450	0
45500. Ambulance Services	1,205,449	1,303,377	1,260,000	1,350,000	1,350,000
45510. Fire Recovery Fees	23,924	56,124	48,000	48,000	48,000
45550. Intergovernmental Services	1,659,885	2,175,631	2,202,793	2,215,000	2,273,804
47010. Interest Income	4,701	16,690	5,000	14,500	17,837
48110. Capital Facility Fees	1,050	7,990	0	3,221	0
48950. Reimbursements	5,889	14,050	2,500	213,000	2,500
48990. Miscellaneous Income	5,366	59,937	5,000	5,000	5,000
48999. Change in IRMA Member Reserve	0	0	0	0	0
Total Revenues	$10,271,093	$10,472,182	$10,436,774	$10,760,140	$10,610,625
EXPENDITURES					
Fire Rescue	$9,007,982	$10,079,549	$9,796,665	$9,919,605	$10,338,424
Total Expenditures	$9,007,982	$10,079,549	$9,796,665	$9,919,605	$10,338,424
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	$1,263,111	$392,633	$640,109	$840,535	$272,201
OTHER FINANCING SOURCES (USES)					
Transfer In					
General Fund	$0	$0	$0	$0	$0
Transfer Out					
Capital Replacement Fund	0	0	(550,350)	(538,807)	(736,147)
Total Other Financing Sources (Uses)	$0	$0	($550,350)	($538,807)	($736,147)
Net Change in Fund Balance	$1,263,111	$392,633	$89,759	$301,728	($463,946)
Beginning Fund Balance	$1,809,669	$3,072,780	$3,465,413	$3,465,413	$3,767,141
Restricted or Assigned Fund Balance	(2,082)	(195,003)	(195,003)	(199,788)	(199,788)
Available Fund Balance	$3,070,698	$3,270,410	$3,360,169	$3,567,353	$3,103,407

Fire Rescue Revenues by Source



Fire Rescue Fund Expenditures by Type



STATEMENT OF ACTIVITIES

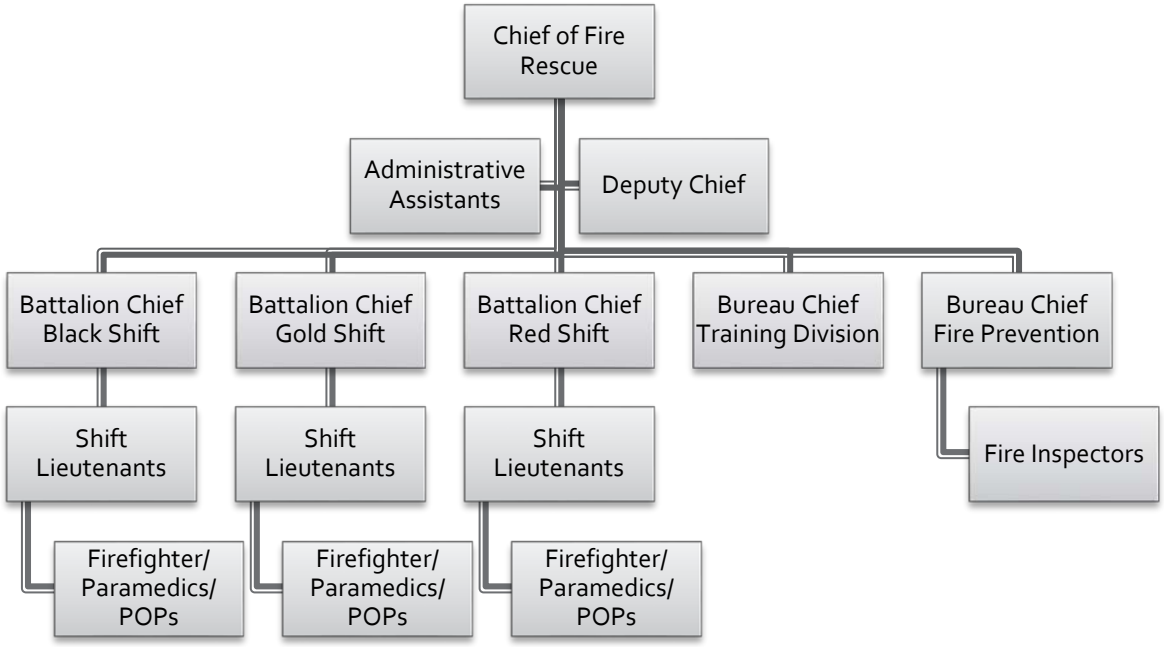
FIRE RESCUE DEPARTMENT

The Crystal Lake Fire Rescue Department operates out of three stations covering an area of approximately 51 square miles, and provides emergency services for the City of Crystal Lake, the Crystal Lake Rural Fire Protection District and as of January 1, 2016, the Village of Lakewood. These services include, but are not limited to fire suppression, emergency medical care, airport firefighting operations, hazardous material incidents, confined space rescue, trench rescue, high/low angle rescue, water rescue, dive rescue, fire investigations, juvenile fire-setter evaluations and education, CPR training, and other public education activities. The Department also reviews plans and conducts fire inspections for occupancies within its service areas.

Beginning in fiscal year 2017/2018, capital acquisition and replacement associated with Fire Rescue activities is accounted for in the Capital & Equipment Replacement Fund of the City.

ORGANIZATIONAL CHART

FIRE RESCUE DEPARTMENT



PERSONNEL SUMMARY

FIRE RESCUE DEPARTMENT

Position	Fiscal 2016 Actual	Fiscal 2017 Actual	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
Chief of Fire Rescue	1.00	1.00	1.00	1.00	1.00
Deputy Chief	1.00	1.00	1.00	1.00	1.00
Bureau Chief	2.00	2.00	2.00	2.00	2.00
Battalion Chief	3.00	3.00	3.00	3.00	3.00
Fire Lieutenant	9.00	9.00	9.00	9.00	9.00
Firefighter/Paramedic	48.00	48.00	48.00	48.00	48.00
Fire Inspector	1.50	1.50	1.50	1.50	1.50
Administrative Assistant	2.00	2.00	2.00	2.00	2.00
Total FTE	67.50	67.50	67.50	67.50	67.50

ACCOMPLISHMENTS

FIRE RESCUE DEPARTMENT

- Fit Testing Equipment Replacement
  The Department continues to ensure the health and safety of our personnel through annual fit testing with the self-contained breathing apparatus (SCBA), Chemical, Biological, Radiological, and Nuclear (CBRN) masks, as well the N-95 tuberculin masks. The equipment utilized in the fit testing process has been replaced with a more efficient system. Fit testing is an OSHA and NFPA annual requirement for anyone who wears a respirator in the course of their duties where they could be exposed to dangerous atmospheres. The City has seen a great cost savings over the years with the ability to fit test our own employees. This equipment is also utilized by the Police Department and Public Works employees.
- Continue regular City-wide Emergency Management Training.
  As described in the "Enhancing Community Life through Service Maintenance and Development" section of the City of Crystal Lake Strategic Plan, emergency management is a priority in the protection of our community.

  Trainings to exercise the functions of the Emergency Operations Center have been and will continue to be scheduled throughout the fiscal year in order to ensure the readiness of our staff to mitigate a City-wide emergency.

- Provide for prompt, efficient, and dependable emergency response.
  Ambulance 354 is at the end of its useable service life. A replacement ambulance design was developed by our apparatus committee and a purchase agreement was approved by the City Council in May 2017. Delivery was made in December 2017.

  The Department's Thermal Imaging Cameras (TIC) were purchased in 2007 with the award of an Assistance to Firefighters Grant (20% match by the City). The units are used on a daily basis to help firefighters locate the seat of a fire, ventilation, fire investigation, or locate a fire victim in heavy smoke conditions to name a few. With the advances in electronic technology, these TIC's are outdated and will soon not be supported for service. Four replacement cameras were approved in FY 16/17 as part of a two-year replacement program. The remaining two cameras have been purchased in FY 17/18.
- Provide for enhanced customer service in the areas of fire prevention, addressing, and emergency management.
  The City continues to support the Crystal Lake Wireless Alarm Network (CLWAN) in order to maintain the City's investment in providing a reliable alarm monitoring system which protects the many businesses in Crystal Lake through subscriber transceivers at the customer location and the head end equipment at the City's regional dispatch center. The Department has initiated the implementation of a redundant receiving system at Fire Station Three with our approved vendor Fox Valley Fire and Safety. The redundant system is under construction and is expected to be operational by the end of this fiscal year.

OBJECTIVES

FIRE RESCUE DEPARTMENT

- Continue regular City-wide Emergency Management Training.
  As described in the "Enhancing Community Life through Service Maintenance and Development" section of the City of Crystal Lake Strategic Plan, emergency management is a priority in the protection of our community.

  The interaction and coordination of all City departments during large-scale events is essential to public safety. The regular training along with the use of Command Center and Emergency Operations Center concepts is necessary to build a cohesive approach to emergency management.
- Provide for prompt, efficient, and dependable emergency response.
  Ambulance 353 is at the end of its useable service life. An essential component of emergency medical service is a reliable transport vehicle. The City works hard to maintain our

ambulances. Based upon call load and wear, we keep our ambulances four years in front line response and two years in reserve or call-back response. Vehicle dependability whether front line, reserve or call-back status is essential to the safety and well-being of our patients.

Engine 343 is at the end of its useable service life. An essential component of fire suppression is a reliable pumping apparatus. Based on the call load and wear, we keep our engines ten years in front line response and five years in reserve or call-back response. Vehicle dependability whether front line, reserve or call-back status is essential to the safety and well-being of our community.

- Provide for enhanced customer service in the areas of fire prevention, addressing and emergency management
- Continued support of the Crystal Lake Wireless Alarm Network (CLWAN) is needed to maintain the City's investment in providing a reliable alarm monitoring system which protects the many businesses in Crystal Lake through subscriber transceivers at the customer location and the head end equipment at the City's regional dispatch center.
- Continue to work towards gaining National Incident Management System (NIMS) compliance.
  Continue to provide training to our personnel in order to meet the requirements established by Homeland Security Presidential Directives (HSPD) 5 & 8 for emergency preparedness.

  Provide federally required NIMS training to our elected officials.
- Continue development of the Fire Command Staff to strengthen the leadership skills of the group through training and providing experiences that benefit the department and community. Build upon team problem solving and improving communications through meaningful feedback shared amongst the group.
- Continue to solicit input from the department members and delegate responsibility in order to provide opportunities for development. Utilize the Chain of Command more to share information in order to strengthen communications among the different work groups.
- Establish an Alert AM Radio Station as a means to communicate important information to our citizens during a disaster and other community information during non-incident times. Funding for this project will be solely sought through grants and donations rather than the Fire Rescue Fund.

ANNUAL BUDGET

FIRE RESCUE DEPARTMENT

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
54110. Wages-Full Time Employees	$6,017,339	$6,272,140	$6,575,759	$6,573,627	$6,881,880
54115. Wages-Part Time Employees	18,627	19,463	32,824	20,598	32,581
54150. Wages-Overtime	332,797	378,621	377,752	404,982	391,490
54200. Group Insurance	1,137,441	1,170,495	1,260,214	1,260,214	1,369,747
Personnel Services	7,506,204	7,840,719	8,246,549	8,259,421	8,675,698
55010. Professional Services	236,101	300,180	344,668	427,668	438,500
55040. Annual Audit Services	3,312	4,526	4,500	4,500	3,500
55140. Publishing Services	973	866	1,000	1,250	1,000
55160. Postage & Freight	1,449	1,337	1,500	1,500	1,500
55200. Training	49,525	58,845	49,615	37,690	41,925
55220. Dues and Subscriptions	5,628	8,842	15,270	14,895	16,196
55240. Insurance and Bonding Services	442,252	470,583	519,725	519,725	519,725
55260. Utilities	42,616	44,151	59,512	59,512	59,512
55300. Maintenance Services-Buildings & Offices	50,025	67,868	43,744	100,000	49,172
55310. Examinations	21,394	18,278	28,000	28,000	28,840
55320. Maintenance Services-Operating Equipment	16,044	38,979	29,800	29,958	30,227
55340. Maintenance Services-Office Equipment	602	602	675	790	675
55360. Radio Equipment Services	129,529	122,524	137,964	130,912	161,425
Contractual Services	999,450	1,137,581	1,235,973	1,356,400	1,352,197
56000. Office Supplies	7,866	7,334	6,500	6,105	6,500
56020. Cleaning Supplies	3,775	3,241	4,700	4,700	4,700
56040. Motor Fuel & Lubricants	34,381	46,860	62,400	56,461	56,461
56050. Computer Hardware & Software	16,266	16,356	26,500	26,630	28,856
56060. Small Tools and Equipment	80,438	70,193	90,236	87,806	87,806
56070. Automotive Supplies	77,905	93,720	86,250	84,525	86,885
56120. Clothing	36,131	43,699	37,557	37,557	39,321
Materials & Supplies	256,762	281,403	314,143	303,784	310,529
57000. Capital - Buildings	24,351	0	0	0	0
57030. Capital - Automotive Equipment	72,203	683,147	0	0	0
57160. Capital-Departmental Equipment	149,012	136,699	0	0	0
Capital Outlay	245,566	819,846	0	0	0
Total - Fire Rescue	$9,007,982	$10,079,549	$9,796,665	$9,919,605	$10,338,424

ACCOUNT INFORMATION

FIRE RESCUE DEPARTMENT

For a complete description of budgetary account activities, see "Account Descriptions" presented later in this document. Major changes in budget amounts are briefly explained below.

- The change in Wages reflects projected merit increases as well as contractually obligated increases. Non-union employees' ability to receive a raise (from 0% to 3.0%) is based upon their individual performance.
- In response to a number of variables, including the Affordable Health Care Act and its effect on health care costs across the region, funding for the City's own group health insurance plan is expected to rise in aggregate, 2.38% over amounts budgeted for fiscal 2017/2018. Increases beyond 2.38% in any one department or division are offset by reductions in another department or division.
- Increases in Professional Services are associated with contract negotiations as the collective bargaining agreement with the Crystal Lake Professional Firefighters Association #3926 expires April 30, 2018. Further, funds were added that will provide for strategic planning assistance.
- Additional funds were budgeted in the Maintenance Services-Buildings & Offices account due to anticipated cost increases for HVAC maintenance services as well as for upgrades to overhead door safety systems.
- An increase in funding for Radio Equipment Services will provide for annual inspections of transceivers on the Crystal Lake Wireless Alarm Network (CLWAN).
- Funds budgeted in the motor fuel account have been adjusted to best reflect costs based on a three year average of consumption multiplied by the three year average cost per gallon of fuel.
- An increase in Computer Hardware & Software will allow the Department to equip frontline ambulances with iPads.

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2018/2019

LIBRARY FUNDS

STATEMENT OF ACTIVITIES

CRYSTAL LAKE PUBLIC LIBRARY

"Helping people, of all ages and backgrounds, learn, enjoy and better their lives"
Mission Statement for the Crystal Lake Public Library

The Library has selected **six Strategic Service Directions** to meet its Mission**:**

Connect to the Online World – Public Internet Access

Residents will have high-speed access to the digital world with no unnecessary restriction or fees to ensure that everyone can take advantage of the ever-growing resources and services available through the Internet.

Create Young Readers – Early Literacy

Children from birth to age five will have programs and services designed to ensure that they will enter school ready to learn to read, write, and listen.

Satisfy Curiosity – Lifelong Learning

Residents will have the resources they need to explore topics of personal interest and continue to learn throughout their lives.

Stimulate Imagination – Reading, Viewing, and Listening for Pleasure

Residents will have materials and programs that excite their imaginations and provide pleasurable reading, viewing, and listening experiences.

Understand How to Find, Evaluate and Use Information – Information Fluency

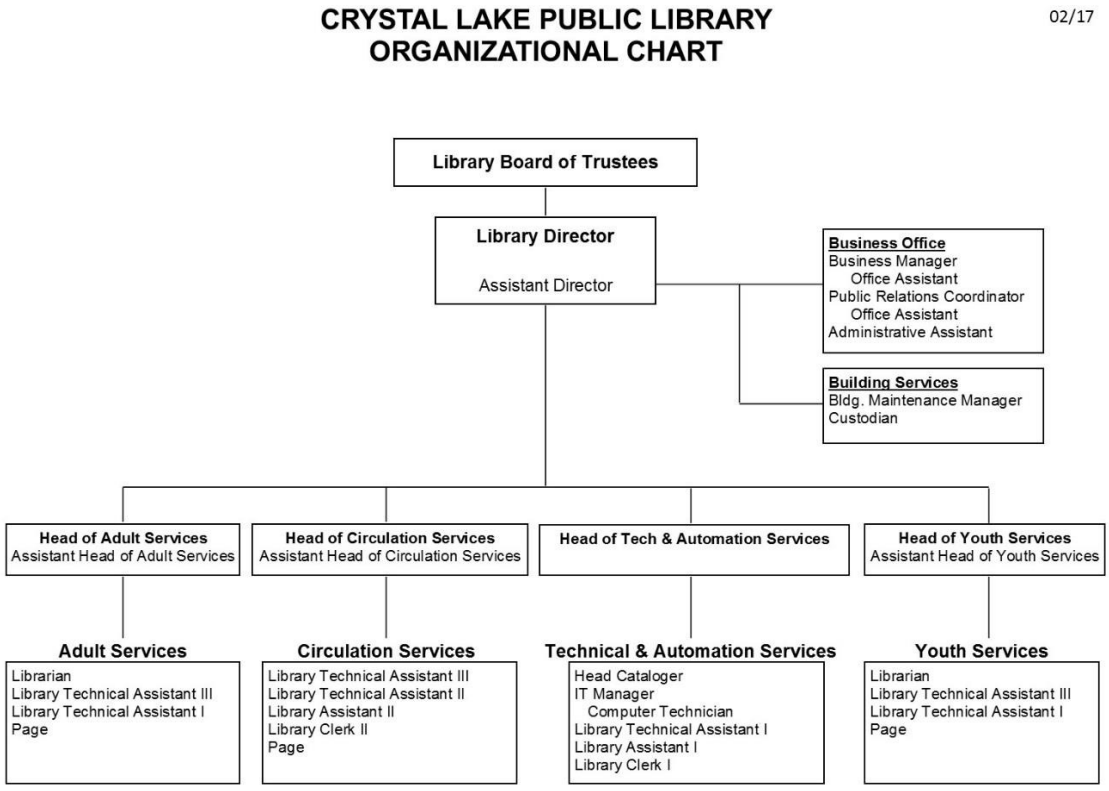
Residents will know when they need information to resolve an issue or answer questions and will have the skills to search for, locate, evaluate, and effectively use information to meet their needs.

Visit a Comfortable Place – Physical and Virtual Spaces

Residents will have safe and welcoming physical places to meet and interact with others or to sit quietly and read and will have open and accessible virtual spaces that support networking.

ORGANIZATIONAL CHART

CRYSTAL LAKE PUBLIC LIBRARY



ACCOMPLISHMENTS

CRYSTAL LAKE PUBLIC LIBRARY

The IPLAR (IL Public Library Annual Report) for FY 16/17 was transmitted to the City Manager in early September 2017. CLPL's Annual Report was mailed to all residents in September 2017.

2017 Strategic Initiatives:

- Managed 25% turnover in Staff
- Building – next steps
    - Completed Listening Tour and analysis of results
    - Began reassessment of current facility – long term capital improvements
    - Addressed failures & end of operational life issues to keep Library operating, short term, until Library Board completes strategic planning
- Began implementation of migration to new ILS (Integrated Library System, i.e. circulation system and online catalog administered by Cooperative Computer Services, the consortium of 24 public libraries)
- Replaced 10 year old VOIP (voice over internet) phone system
- Collection management
    - Convened Collection Development Team to review policies & procedures in order to identify implications of new ILS
    - Compiled FY16/17 annual statistics and 10 year comparison for analysis
    - Analyzed data and trends; presented information to the Library Board to use in strategic planning
- Computer Use: PC/devices
    - Compiled FY16/17 annual statistics and 10 year comparison for analysis
    - Analyzed data and trends; presented information to the Library Board to use in strategic planning
- Programming (in-house and outreach)
    - Compiled FY16/17 annual statistics and 10 year comparison for analysis
    - Analyzed data and trends; presented information to the Library Board to use in strategic planning
    - Surveyed adults & teens to determine their current Library programming needs/wants
- Investigated variety of operational cost savings and potential new sources of revenue

OBJECTIVES

CRYSTAL LAKE PUBLIC LIBRARY

2018 Strategic Initiatives:

- Develop and implement Communications Plan
- Complete migration to new ILS (Integrated Library System)
    - Tier 1 – complete by GO LIVE on April 17
    - Tier 2 – complete by May 31, 2018
    - Tier 3 – complete by October 21, 2018
- As migrate to new ILS, rethink procedures/policies that are contrary to open/equal access
- Update Strategic Plan
- Pursue partnership with D47 to expand Summer Reading Program
- Launch 2-3 year process to replace security system for the Library Collection (current system & equipment at end of operational life and no longer supported as of 2020)
    - Investigate current RFID systems & vendors
    - Identify preferred vendor and project costs for retagging collection
    - Weed collection prior to RFID tagging
        - Establish area specific goals & timelines
        - Investigate methods of disposal/recycling (Friends of the Library folded so no longer have Book Sale option)
    - Investigate new equipment options and project costs: security gates, self-check units, automated materials handling, staff operations
- Investigate operational cost savings and potential new sources of revenue

ANNUAL LIBRARY BUDGET

CRYSTAL LAKE PUBLIC LIBRARY OPERATING FUND

	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Working Budget	Fiscal 2018 Estimate	Fiscal 2019 Working Budget
REVENUES					
Property Tax	$3,981,014	$3,998,136	$3,992,062	$3,992,062	$4,076,456
Grants	0	31,407	0	0	0
Library Fees	46,396	44,711	45,606	45,606	46,500
Copy Fees	9,903	10,184	11,610	11,610	11,610
Meeting Room Fees	365	945	0	0	0
Library Fines	61,001	51,369	51,400	51,400	51,400
Investment Income	10,722	17,272	5,400	5,400	9,680
Used Book Sale	1,642	2,369	1,800	1,800	0
Miscellaneous	671	553	670	670	0
Total Revenues	$4,111,714	$4,156,946	$4,108,548	$4,108,548	$4,195,646
EXPENDITURES					
Wages	$2,342,943	$2,331,910	$2,518,107	$2,518,107	$2,576,954
Group Insurance	364,758	330,604	425,000	425,000	486,498
Total Personnel Services	2,707,701	2,662,514	2,943,107	2,943,107	3,063,452
Legal/Professional Services	17,114	16,451	26,373	26,373	37,914
Community Relations	6,517	7,895	9,950	9,950	9,950
Publishing	2,408	6,362	4,770	4,770	4,770
Postage & Freight	24,860	23,827	24,050	24,050	25,260
Continuing Education	11,139	13,128	24,500	24,500	22,100
Dues & Subscriptions	5,850	5,971	6,145	6,145	6,145
Insurance & Bonding	28,284	31,190	32,000	32,000	32,540
Utilities	44,125	42,836	47,000	47,000	46,000
Buildings & Offices Maintenance	133,581	125,268	144,795	144,795	144,795
Operating Equipment Maintenance	81,928	103,958	100,322	100,322	100,322
Rental - Buildings & Equipment	18,308	19,742	22,000	22,000	21,000
Stationary & Printing	16,061	31,479	37,644	37,644	37,644
Contingency	0	0	0	0	0
Total Contractual Services	390,175	428,107	479,549	479,549	488,440

ANNUAL LIBRARY BUDGET

CRYSTAL LAKE PUBLIC LIBRARY OPERATING FUND (CONT'D)

	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Working Budget	Fiscal 2018 Estimate	Fiscal 2019 Working Budget
EXPENDITURES (Cont'd)					
Office & Library Supplies	29,088	30,995	35,896	35,896	33,000
Cleaning & Building Supplies	7,548	7,277	10,800	10,800	8,301
Landscape Materials	0	0	50	50	50
Small Tools & Equipment	1,716	6,403	3,500	3,500	500
Library Materials					
Books	219,378	207,845	232,050	232,050	220,000
AV Materials	121,842	101,221	128,930	128,930	122,000
Electronic Resources	146,789	155,645	167,790	167,790	163,571
Periodicals	16,435	15,637	17,900	17,900	16,636
Standing Orders	13,626	12,201	19,000	19,000	13,700
Programs	19,973	14,646	23,876	23,876	23,876
Total Materials & Supplies	576,395	551,870	639,792	639,792	601,634
Operating Equipment	2,977	42,514	46,100	46,100	42,120
Total Capital Outlay	2,977	42,514	46,100	46,100	42,120
Total Expenditures	$3,677,248	$3,685,005	$4,108,548	$4,108,548	$4,195,646
Revenues in Excess of Expenditures	$434,466	$471,941	$0	$0	$0
OTHER SOURCES (USES)					
Transfer In	$0	$0	$0	$0	$0
Loan Proceeds	0	0	0	0	0
Transfer Out					
Library Special Reserve Fund	(560,330)	(426,748)	0	(460,058)	0
Total Other Sources (Uses)	($560,330)	($426,748)	$0	($460,058)	$0
Change in Fund Balance	($125,864)	$45,193	$0	($460,058)	$0
Beginning Balance, May 1	2,773,905	2,648,041	2,693,234	2,693,234	2,233,176
Ending Balance, April 30	$2,648,041	$2,693,234	$2,693,234	$2,233,176	$2,233,176

ANNUAL LIBRARY BUDGET

CRYSTAL LAKE PUBLIC LIBRARY CONSTRUCTION & REPAIR FUND

	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Working Budget	Fiscal 2018 Estimate	Fiscal 2019 Working Budget
REVENUES					
Rental Income	$100,614	$104,343	$131,526	$131,526	$132,576
Investment Income	1,193	2,636	0	0	0
Capital Facility Fees	0	0	0	0	0
Miscellaneous	335	295	0	0	0
Total Revenues	$102,142	$107,274	$131,526	$131,526	$132,576
EXPENDITURES					
Property Taxes	$61,928	$38,916	$41,829	$41,829	$41,829
Buildings & Offices Maintenance	50,633	47,812	43,673	43,673	48,982
Contingency	0	0	46,024	46,024	41,765
Total Contractual Services	112,561	86,728	131,526	131,526	132,576
Total Expenditures	$112,561	$86,728	$131,526	$131,526	$132,576
Revenues in Excess of Expenditures	($10,419)	$20,546	$0	$0	$0
OTHER SOURCES (USES)					
Transfer In	$0	$0	$0	$0	$0
Loan Proceeds	0	0	0	0	0
Transfer Out	0	0	0	0	0
Total Other Sources (Uses)	$0	$0	$0	$0	$0
Change in Fund Balance	($10,419)	$20,546	$0	$0	$0
Beginning Balance, May 1	204,053	193,634	214,180	214,180	214,180
Ending Balance, April 30	$193,634	$214,180	$214,180	$214,180	$214,180

ANNUAL LIBRARY BUDGET

CRYSTAL LAKE PUBLIC LIBRARY AMES TRUST FUND

	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Working Budget	Fiscal 2018 Estimate	Fiscal 2019 Working Budget
REVENUES					
Donations	$0	$0	$0	$0	$0
Investment Income	3,202	5,035	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenues	$3,202	$5,035	$0	$0	$0
EXPENDITURES					
Library Materials					
AV Materials	$0	$0	$0	$0	$10,000
Electronic Resources	0	0	0	0	0
Total Materials & Supplies	0	0	0	0	10,000
Total Expenditures	$0	$0	$0	$0	$10,000
Revenues in Excess of Expenditures	$3,202	$5,035	$0	$0	($10,000)
OTHER SOURCES (USES)					
Transfer In	$0	$0	$0	$0	$0
Loan Proceeds	0	0	0	0	0
Transfer Out	0	0	0	0	0
Total Other Sources (Uses)	$0	$0	$0	$0	$0
Change in Fund Balance	$3,202	$5,035	$0	$0	($10,000)
Beginning Balance, May 1	365,490	368,692	373,727	373,727	373,727
Ending Balance, April 30	$368,692	$373,727	$373,727	$373,727	$363,727

ANNUAL LIBRARY BUDGET

CRYSTAL LAKE PUBLIC LIBRARY GIFT & MEMORIAL FUND

	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Working Budget	Fiscal 2018 Estimate	Fiscal 2019 Working Budget
REVENUES					
Donations	$14,566	$20,301	$20,000	$20,000	$20,000
Total Revenues	$14,566	$20,301	$20,000	$20,000	$20,000
EXPENDITURES					
Community Relations	$0	$0	$0	$0	$0
Postage & Freight	43	14	300	0	300
Publishing	0	0	0	0	0
Contingency	0	0	55,246	0	9,355
Total Contractual Services	43	14	55,546	0	9,655
Small Tools & Equipment	150	0	0	0	0
Library Materials					
Books	829	972	1,973	750	1,973
Electronic Resources	0	0	0	0	0
Programming	11,575	12,716	6,062	6,062	6,225
Crystal Lake Foundation Events	0	0	3,960	1,612	1,750
Assisted Family Card	511	463	906	906	0
Landscape Materials	0	0	397	0	397
Stationery & Printing	36	48	0	0	0
Total Materials & Supplies	13,101	14,199	13,298	9,330	10,345
Operating Equipment	0	0	500	500	0
Total Capital Outlay	0	0	500	500	0
Total Expenditures	$13,143	$14,213	$69,344	$9,830	$20,000
Revenues in Excess of Expenditures	$1,423	$6,088	($49,344)	$10,170	$0
OTHER SOURCES (USES)					
Transfer In	$0	$0	$0	$0	$0
Loan Proceeds	0	0	0	0	0
Transfer Out	0	0	0	0	0
Total Other Sources (Uses)	$0	$0	$0	$0	$0
Change in Fund Balance	$1,423	$6,088	($49,344)	$10,170	$0
Beginning Balance, May 1	34,732	36,155	42,243	42,243	52,413
Ending Balance, April 30	$36,155	$42,243	($7,101)	$52,413	$52,413

ANNUAL LIBRARY BUDGET

CRYSTAL LAKE PUBLIC LIBRARY WORKING CASH FUND

	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Working Budget	Fiscal 2018 Estimate	Fiscal 2019 Working Budget
REVENUES					
Investment Income	$124	$156	$0	$0	$0
Miscellaneous Income	0	0	0	0	0
Total Revenues	$124	$156	$0	$0	$0
EXPENDITURES					
Legal/Professional Services	$0	$0	$0	$0	$0
Total Contractual Services	0	0	0	0	0
Total Expenditures	$0	$0	$0	$0	$0
Revenues in Excess of Expenditures	$124	$156	$0	$0	$0
OTHER SOURCES (USES)					
Transfer In	$0	$0	$0	$0	$0
Loan Proceeds	0	0	0	0	0
Transfer Out	0	0	0	0	0
Total Other Sources (Uses)	$0	$0	$0	$0	$0
Change in Fund Balance	$124	$156	$0	$0	$0
Beginning Balance, May 1	50,205	50,329	50,485	50,485	50,485
Ending Balance, April 30	$50,329	$50,485	$50,485	$50,485	$50,485

ANNUAL LIBRARY BUDGET

CRYSTAL LAKE PUBLIC LIBRARY PER CAPITA FUND

	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Working Budget	Fiscal 2018 Estimate	Fiscal 2019 Working Budget
REVENUES					
Grants	$0	$31,407	$62,814	$0	$94,221
Total Revenues	$0	$31,407	$62,814	$0	$94,221
EXPENDITURES					
Legal/Professional Services	$0	$0	$0	$0	$0
Continuing Education	7,700	4,748	9,496	0	14,244
Total Contractual Services	7,700	4,748	9,496	0	14,244
Stationery & Printing	14,138	925	1,850	0	2,775
Total Materials & Supplies	14,138	925	1,850	0	2,775
Operating Equipment	29,091	25,734	51,468	0	77,202
Total Capital Outlay	29,091	25,734	51,468	0	77,202
Total Expenditures	$50,929	$31,407	$62,814	$0	$94,221
Revenues in Excess of Expenditures	($50,929)	$0	$0	$0	$0
OTHER SOURCES (USES)					
Transfer In	$0	$0	$0	$0	
Loan Proceeds	0	0	0	0	
Transfer Out	0	0	0	0	
Total Other Sources (Uses)	$0	$0	$0	$0	$0
Change in Fund Balance	($50,929)	$0	$0	$0	$0
Beginning Balance, May 1	50,929	0	0	0	0
Ending Balance, April 30	$0	$0	$0	$0	$0

ANNUAL LIBRARY BUDGET

CRYSTAL LAKE PUBLIC LIBRARY SPECIAL RESERVE FUND

	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Working Budget	Fiscal 2018 Estimate	Fiscal 2019 Working Budget
REVENUES					
Investment Income	$1,597	$7,012	$0	$12,789	$0
Total Revenues	$1,597	$7,012	$0	$12,789	$0
EXPENDITURES					
Contingency	$0	$0	$293,760	$0	$165,851
Community Relations	521	2,825	0	0	0
Postage & Freight	0	10,232	0	0	0
Stationary & Printing	0	14,136	0	0	0
Legal/Professional Services	72,089	135,872	30,110	500	20,070
Total Contractual Services	72,610	163,065	323,870	500	185,921
Library Materials					
Electronic Resources	12,750	933	0	0	0
Total Materials & Supplies	12,750	933	0	0	0
Buildings	0	0	966,130	0	966,130
Operating Equipment	12,927	0	50,000	45,000	247,949
Land	550	288,162	0	0	0
Total Capital Outlay	13,477	288,162	1,016,130	45,000	1,214,079
Total Expenditures	$98,837	$452,160	$1,340,000	$45,500	$1,400,000
Revenues in Excess of Expenditures	($97,240)	($445,148)	($1,340,000)	($32,711)	($1,400,000)
OTHER SOURCES (USES)					
Transfer In					
Library Operating Fund	$560,330	$426,748	$0	$460,058	$0
Loan Proceeds	0	0	0	0	0
Transfer Out	0	0	0	0	0
Total Other Sources (Uses)	$560,330	$426,748	$0	$460,058	$0
Change in Fund Balance	$463,090	($18,400)	($1,340,000)	$427,347	($1,400,000)
Beginning Balance, May 1	918,889	1,381,979	1,363,579	1,363,579	1,790,926
Ending Balance, April 30	$1,381,979	$1,363,579	$23,579	$1,790,926	$390,926

ANNUAL LIBRARY BUDGET

CRYSTAL LAKE PUBLIC LIBRARY IMRF FUND

	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Working Budget	Fiscal 2018 Estimate	Fiscal 2019 Working Budget
REVENUES					
Property Tax	$288,091	$302,453	$310,352	$310,354	$315,552
Investment Interest	348	800	0	0	0
Total Revenues	$288,440	$303,253	$310,352	$310,354	$315,552
EXPENDITURES					
Library Portion IMRF	$286,630	$283,957	$310,352	$310,354	$324,430
Library Personnel Services	286,630	283,957	310,352	310,354	324,430
Total Expenditures	$286,630	$283,957	$310,352	$310,354	$324,430
Revenues in Excess of Expenditures	$1,809	$19,296	$0	$0	($8,878)
OTHER SOURCES (USES)					
Transfer In	$0	$0	$0	$0	$0
Loan Proceeds	0	0	0	0	0
Transfer Out					
Library Special Reserve Fund	0	0	0	0	0
Total Other Sources (Uses)	$0	$0	$0	$0	$0
Change in Fund Balance	$1,809	$19,296	$0	$0	($8,878)
Beginning Balance, May 1	102,271	104,080	123,376	123,376	123,376
Ending Balance, April 30	$104,080	$123,376	$123,376	$123,376	$114,498

ANNUAL LIBRARY BUDGET

CRYSTAL LAKE PUBLIC LIBRARY FICA FUND

	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Working Budget	Fiscal 2018 Estimate	Fiscal 2019 Working Budget
REVENUES					
Property Tax	$182,656	$188,103	$192,110	$192,119	$196,912
Investment Interest	164	500	0	0	0
Total Revenues	$182,820	$188,603	$192,110	$192,119	$196,912
EXPENDITURES					
Library Portion FICA	$175,314	$173,886	$192,110	$192,119	$196,912
Library Personnel Services	175,314	173,886	192,110	192,119	196,912
Total Expenditures	$175,314	$173,886	$192,110	$192,119	$196,912
Revenues in Excess of Expenditures	$7,506	$14,717	$0	$0	$0
OTHER SOURCES (USES)					
Transfer In	$0	$0	$0	$0	$0
Loan Proceeds	0	0	0	0	0
Transfer Out					
Library Special Reserve Fund	0	0	0	0	0
Total Other Sources (Uses)	$0	$0	$0	$0	$0
Change in Fund Balance	$7,506	$14,717	$0	$0	$0
Beginning Balance, May 1	60,545	68,051	82,768	82,768	82,768
Ending Balance, April 30	$68,051	$82,768	$82,768	$82,768	$82,768

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2018/2019

OTHER FUNDS

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2018/2019

MOTOR FUEL TAX FUND

STATEMENT OF ACTIVITIES

MOTOR FUEL TAX FUND

The Motor Fuel Tax (MFT) Fund accounts for funds apportioned to the City by the State of Illinois for its highway maintenance responsibilities. The State of Illinois collects a flat tax on every gallon of fuel purchased. The State distributes these funds to municipalities, road districts, and counties. The State allocates MFT funds to municipalities based on population. Municipalities can use the MFT funds for road maintenance and improvement projects within specific guidelines established by the State.

Beginning in fiscal year 2017/2018, capital acquisition and replacement is accounted for in the Capital & Equipment Replacement Fund of the City. Capital acquisition and replacement includes road resurfacing and improvement projects.

ANNUAL BUDGET

MOTOR FUEL TAX FUND SUMMARY

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
REVENUES					
41210. Motor Fuel Tax - IL	$1,074,405	$1,064,996	$1,081,132	$1,064,000	$1,064,000
41700. Grant Proceeds - State of IL	0	0	0	0	0
41800. Grant Proceeds - Federal	2,297,208	0	0	0	0
41900. Grant Proceeds - Other	2,474,571	0	0	0	0
47010. Interest Income	32,397	56,994	30,000	40,000	28,936
47990. Unrealized Gain/Loss on Invest	(2,052)	(14,075)	0	0	0
48950. Reimbursements	153,260	301,404	24,252	37,000	24,858
Metra	0	0	0	590,650	0
48990. Miscellaneous	0	0	0	0	0
Total Revenues	$6,029,789	$1,409,319	$1,135,384	$1,731,650	$1,117,794
EXPENDITURES					
Community Development	$6,642,729	$1,260,238	$736,063	$708,063	$716,000
Total Expenditures	$6,642,729	$1,260,238	$736,063	$708,063	$716,000
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	($612,940)	$149,081	$399,321	$1,023,587	$401,794

ANNUAL BUDGET

MOTOR FUEL TAX FUND SUMMARY (CONT'D)

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
OTHER FINANCING SOURCES (USES)					
Transfer Out					
Road/Vehicle License Fund	($1,000,000)	$0	$0	$0	$0
Capital Replacement Fund	0	0	(1,801,879)	(660,875)	(1,729,025)
Asset Impairment	132,450	0	0	0	0
Total Other Financing Sources (Uses)	($867,550)	$0	($1,801,879)	($660,875)	($1,729,025)
Net Change in Fund Balance	($1,480,490)	$149,081	($1,402,558)	$362,712	($1,327,231)
Beginning Fund Balance	$6,827,960	$5,347,470	$5,496,551	$5,496,551	$5,859,263
Restricted or Assigned Fund Balance	0	0	0	0	0
Available Fund Balance	$5,347,470	$5,496,551	$4,093,993	$5,859,263	$4,532,032

ACCOMPLISHMENTS

COMMUNITY DEVELOPMENT DEPARTMENT

- Oversee the construction of the Prairie Path Re-route improvement. Continue to coordinate with the Crystal Lake Park District and McHenry County Conservation District.
  The Engineering Division continued to coordinate between the Park District and McHenry County Conservation District to finalize this improvement. Unfortunately, the project will no longer be moving forward as issues arose during design engineering from the Crystal Lake Park District and McHenry County Conservation District.
- Continue engineering of the Crystal Lake Avenue and Main Street improvement.
  The Phase I Engineering was completed and approved by IDOT. The consultant initiated work on the Phase II Engineering and railroad and utility coordination continued.
- Continue engineering of the Route 176 and North Main Street intersection improvement.
  The Phase I Engineering was completed and approved by IDOT. A public meeting was held on November 7, 2017.

- Oversee the engineering and construction of the Huntley Road multi-use path connection. Coordinate with the McHenry County Division of Transportation and the Crystal Lake Park District.
  The design was completed.

OBJECTIVES

COMMUNITY DEVELOPMENT DEPARTMENT

- Continue engineering of the Route 14 and Virginia Intersection Improvement. Construction of this improvement is anticipated in 2019.
- Continue engineering of the Crystal Lake Avenue and Main Street improvement. Initiate the public utility and railroad relocations necessary for the projects. Public utility and railroad relocations are anticipated in 2018 with construction in 2019.
- Continue engineering of the North Main Street improvement. Public utility relocation is anticipated in 2019 with construction in 2020.
- Oversee the engineering and construction of the Huntley Road multi-use path connection. Coordinate with the McHenry County Division of Transportation and the Crystal Lake Park District.

ANNUAL BUDGET

COMMUNITY DEVELOPMENT DEPARTMENT - MOTOR FUEL TAX FUND

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
55010. Professional Services	$960	$3,577	$50,000	$50,000	$50,000
55330. Traffic Signal Maintenance Services	36,039	64,247	128,063	100,063	118,000
55410. Street Lights Services	40,271	20,210	40,000	40,000	40,000
55900. Intergovernmental Cooperation	0		10,000	10,000	0
Contractual Services	77,270	88,034	228,063	200,063	208,000
56160. Salt	338,720	254,769	508,000	508,000	508,000
Materials & Supplies	338,720	254,769	508,000	508,000	508,000
57080. Capital - Streets	6,196,892	917,301	0	0	0
57120. Capital - Land	29,847	134	0	0	0
Capital Outlay	6,226,739	917,435	0	0	0
Total - Community Development	$6,642,729	$1,260,238	$736,063	$708,063	$716,000

ACCOUNT INFORMATION

COMMUNITY DEVELOPMENT DEPARTMENT – MOTOR FUEL TAX FUND

For a complete description of budgetary account activities, see "Account Descriptions" presented later in this document. Major changes in budget amounts are briefly explained below.

- Traffic signal maintenance services were reduced as traffic signal improvements at the intersection of IL 176 at IL 31 were completed in the prior year.
- Intergovernmental Cooperation was reduced as a one-time contribution for Ridgefield Trace Trail was made to the McHenry County Conservation District in the prior year.

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2018/2019

ROAD/VEHICLE LICENSE FUND

STATEMENT OF ACTIVITIES

ROAD/VEHICLE LICENSE FUND

The Road/Vehicle License Fund provides street system and related capital improvement funding for the City. This fund contains revenue generated and expenditures related to the annual City vehicle sticker sales. Road tax levy funds rebated to the City by each of the four townships that encompass a portion of the City's corporate limits are also included in the Road/Vehicle License Fund.

Beginning in fiscal year 2017/2018, capital acquisition and replacement is accounted for in the Capital & Equipment Replacement Fund. Capital acquisition and replacement includes road resurfacing and improvement projects.

ANNUAL BUDGET

ROAD/VEHICLE LICENSE FUND SUMMARY

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
REVENUES					
40060. Property Tax - Streets	$475,367	$441,563	$445,000	$416,800	$412,632
42010. Vehicle Licenses	240,659	216,074	240,000	240,000	240,000
47010. Interest Income	719	80	0	705	570
48950. Reimbursements	450	0	0	0	0
48990. Miscellaneous Income	0	47,862	0	0	0
Total Revenues	$717,195	$705,579	$685,000	$657,505	$653,202
EXPENDITURES					
Community Development	$2,313,491	$2,037,427	$49,950	$49,637	$57,557
Total Expenditures	$2,313,491	$2,037,427	$49,950	$49,637	$57,557
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	($1,596,296)	($1,331,848)	$635,050	$607,868	$595,645

ANNUAL BUDGET

ROAD/VEHICLE LICENSE FUND SUMMARY (CONT'D)

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
OTHER FINANCING SOURCES (USES)					
Transfer In					
General Fund	$0	$1,000,000	$0	$0	$0
Home Rule Sales Tax Fund	525,000	300,000	0	0	0
Motor Fuel Tax Fund	1,000,000	0	0	0	0
Transfer Out					
Capital Replacement Fund	0	0	(635,000)	(635,000)	(700,000)
Total Other Financing Sources (Uses)	$1,525,000	$1,300,000	($635,000)	($635,000)	($700,000)
Net Change in Fund Balance	($71,296)	($31,848)	$50	($27,132)	($104,355)
Beginning Fund Balance	$244,228	$172,932	$141,084	$141,084	$113,952
Restricted or Assigned Fund Balance	0	0	0	0	0
Available Fund Balance	$172,932	$141,084	$141,134	$113,952	$9,597

ACCOMPLISHMENTS

COMMUNITY DEVELOPMENT DEPARTMENT

- Conduct the annual street resurfacing program. Include streets in the program that are in the most need of repair. Maintain a Condition Rating Survey (CRS) average score for the entire roadway network greater than 6.0, which is considered good condition, and keep at least 85 percent of all lane miles in fair condition or better (CRS greater than 4.5).
  The City resurfaced approximately 6.9 miles of streets this year. The CRS rating for the entire roadway network remains in good condition.
- Conduct the sidewalk program to eliminate sidewalk tripping hazards thus minimizing insurance claims caused by uneven sidewalks.
  The annual sidewalk program was completed.
- Conduct the pavement marking program, which will improve the visibility of worn markings.
  The annual pavement marking program was completed.

OBJECTIVES

COMMUNITY DEVELOPMENT DEPARTMENT

- Conduct the annual street resurfacing program. Include streets in the program that are in the most need of repair. Maintain a Condition Rating Survey (CRS) average score for the entire roadway network greater than 6.0, which is considered good condition, and keep at least 85 percent of all lane miles in fair condition or better (CRS greater than 4.5).
- Conduct the annual sidewalk program to eliminate sidewalk tripping hazards thus minimizing insurance claims caused by uneven sidewalks.
- Conduct the annual pavement marking program, which will improve the visibility of worn markings. The existing bike lanes will be refreshed as well.
- Conduct pedestrian and traffic safety enhancements as identified by the City's Traffic Safety Committee.

ANNUAL BUDGET

COMMUNITY DEVELOPMENT DEPARTMENT - ROAD/VEHICLE LICENSE FUND

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
55010. Professional Services	$30,838	$29,040	$29,950	$30,537	$37,057
55020. Reimbursed Expenses	(735)	0	0	0	0
55160. Postage & Freight	14,030	11,949	15,500	14,500	15,500
55380. Street Maintenance & Repair	2,139,520	1,905,254	0	0	0
55390. Sidewalk Maintenance & Repair	64,335	86,869	0	0	0
Contractual Services	2,247,988	2,033,112	45,450	45,037	52,557
56950. Stationery and Printing	5,503	4,315	4,500	4,600	5,000
Materials & Supplies	5,503	4,315	4,500	4,600	5,000
57090. Capital-Sidewalks	60,000	0	0	0	0
Capital Outlay	60,000	0	0	0	0
Total - Community Development	$2,313,491	$2,037,427	$49,950	$49,637	$57,557

ACCOUNT INFORMATION

COMMUNITY DEVELOPMENT DEPARTMENT - ROAD/VEHICLE LICENSE FUND

For a complete description of budgetary account activities, see "Account Descriptions" presented later in this document. Major changes in budget amounts are briefly explained below.

- Budgeted in the Professional Services account are funds to provide for the City's annual vehicle sticker renewal program. New for fiscal year 2018/2019 are funds for fulfillment services.

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2018/2019

SCHOOL CROSSING GUARD FUND

STATEMENT OF ACTIVITIES

SCHOOL CROSSING GUARD FUND

The Crossing Guard Fund provides the budgetary accounts necessary for the operation of the Crossing Guard Program. This program is administered by Andy Frain Services, a provider of integrated solutions to security, under the guidance of the Crystal Lake Police Department. Costs are shared with Crystal Lake Elementary School District 47 through an intergovernmental agreement.

ANNUAL BUDGET

SCHOOL CROSSING GUARD FUND SUMMARY

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
REVENUES					
40010. Property Tax - Prior Year	$4,908	$0	$0	$0	$0
40070. Property Tax - Crossing Guards	45,046	45,071	55,000	55,000	55,000
47010. Interest Income	70	22	0	0	0
48950. Reimbursements	36,260	48,100	55,000	55,000	55,000
Total Revenues	$86,284	$93,193	$110,000	$110,000	$110,000
EXPENDITURES					
Police Department	$92,584	$98,347	$110,000	$110,000	$110,000
Total Expenditures	$92,584	$98,347	$110,000	$110,000	$110,000
Net Change in Fund Balance	($6,300)	($5,154)	$0	$0	$0
Beginning Fund Balance	$83,468	$77,168	$72,014	$72,014	$72,014
Restricted or Assigned Fund Balance	(77,168)	(72,014)	(72,014)	(72,014)	(72,014)
Available Fund Balance	$0	$0	$0	$0	$0

ANNUAL BUDGET

POLICE DEPARTMENT - SCHOOL CROSSING GUARD FUND

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
54115. Wages-Part Time Employees	$92,584	$2,147	$0	$0	$0
54301. Employer's Social Security	0	0	0	0	0
Personnel Services	92,584	2,147	0	0	0
55010. Professional Services	0	96,200	110,000	110,000	110,000
Contractual Services	0	96,200	110,000	110,000	110,000
Total - Police Department	$92,584	$98,347	$110,000	$110,000	$110,000

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2018/2019

IMRF/FICA FUND

STATEMENT OF ACTIVITIES

IMRF/FICA FUND

The Illinois Municipal Retirement Fund (IMRF)/Federal Insurance Contributions Act (FICA) Fund is used to account for revenues derived from a separate tax levy and disbursement of these funds for contributions to Social Security and the Illinois Municipal Retirement Fund.

ANNUAL BUDGET

IMRF/FICA FUND SUMMARY

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
REVENUES					
40010. Property Tax - Prior Year	$175,255	$0	$0	$0	$0
40080. Property Tax - IMRF	918,445	918,822	865,445	856,791	865,445
40090. Property Tax - FICA	765,700	772,141	727,286	720,013	727,286
47010. Interest Income	1,110	413	200	200	200
Total Revenues	$1,860,510	$1,691,376	$1,592,931	$1,577,004	$1,592,931
EXPENDITURES					
City Administration	$1,545,939	$1,495,025	$1,671,574	$1,660,162	$1,700,737
Total Expenditures	$1,545,939	$1,495,025	$1,671,574	$1,660,162	$1,700,737
Net Change in Fund Balance	$314,571	$196,351	($78,643)	($83,158)	($107,806)
Beginning Fund Balance	$826,201	$1,140,772	$1,337,123	$1,337,123	$1,253,965
Restricted or Assigned Fund Balance	(1,140,772)	(1,337,123)	(1,258,480)	(1,253,965)	(1,146,159)
Available Fund Balance	($0)	($0)	($0)	$0	$0

ANNUAL BUDGET

IMRF/FICA - IMRF/FICA FUND

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
54301. Employer's Social Security	$687,228	$671,524	$754,684	$751,491	$769,664
54302. Employer's IMRF	858,711	823,501	916,890	908,671	931,073
Personnel Services	1,545,939	1,495,025	1,671,574	1,660,162	1,700,737
Total - City Administration	$1,545,939	$1,495,025	$1,671,574	$1,660,162	$1,700,737

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2018/2019

INSURANCE RESERVES FUND

STATEMENT OF ACTIVITIES

INSURANCE RESERVES FUND

The Insurance Reserve Fund is used to account for the accumulation of assets that are reserved for purposes of meeting funding requirements set by the Intergovernmental Risk Management Agency (IRMA) for liability insurance and that of the Intergovernmental Personnel Benefits Cooperative (IPBC) for group health insurance. Sources of revenue include prescription rebates, wellness program rebates, insurance recoveries and interest earned on assets held by IRMA.

Expenditures provide for the administration of the City's flexible health spending and dependent care program, employee assistance program and for the City's annual wellness program that provides employees, including first responders with influenza vaccinations. The fiscal year 2017/2018 budget reflects the amount of funds held by the IPBC that were anticipated to be used to pay excess claims.

Restricted fund balance represents amounts in the Excess Surplus account at IRMA and in the Terminal Reserve at IPBC.

ANNUAL BUDGET

INSURANCE RESERVES FUND SUMMARY

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
REVENUES					
47010. Interest Income	$234,776	$410,148	$0	$170	$7,209
48950. Reimbursements	0	0	16,000	16,000	16,000
48990. Miscellaneous Income	3,070	81,908	0	0	0
Total Revenues	$237,846	$492,056	$16,000	$16,170	$23,209
EXPENDITURES					
Group Insurance	($295,484)	($353,696)	$250,221	($240,500)	$50,128
Liability Insurance	0	0	0	0	0
Total Expenditures	($295,484)	($353,696)	$250,221	($240,500)	$50,128
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	$533,330	$845,752	($234,221)	$256,670	($26,919)

ANNUAL BUDGET

INSURANCE RESERVES FUND SUMMARY (CONT'D)

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
OTHER FINANCING SOURCES (USES)					
Transfer In					
General Fund	$0	$0	$0	$0	$0
Fire Rescue Fund	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0
Total Other Financing Sources (Uses)	$0	$0	$0	$0	$0
Net Change in Fund Balance	$533,330	$845,752	($234,221)	$256,670	($26,919)
Beginning Fund Balance	$1,868,050	$2,401,380	$3,247,132	$3,247,132	$3,503,802
Restricted or Assigned Fund Balance	(1,550,680)	(2,269,343)	(2,035,122)	(2,062,041)	(2,035,122)
Available Fund Balance	$850,700	$977,789	$977,789	$1,441,761	$1,441,761

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2018/2019

RESTRICTED POLICE FUND

STATEMENT OF ACTIVITIES

RESTRICTED POLICE FUND

The Restricted Police Fund provides a set of budgetary accounts necessary to account for funds collected by the Police Department for specific infractions such as DUI, drug forfeitures and vehicle impoundments. Restricted accounts are governed by State or Federal Statutes. Funds are limited in their potential uses. Funds expended must be used by the Police Department for DUI and drug enforcement activities. Prior to fiscal year 2014/2015, revenues and expenditures were accounted for on the balance sheet of the General Fund.

ANNUAL BUDGET

RESTRICTED POLICE FUND

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
REVENUES					
45705. Donations - K9 Unit	$0	$0	$0	$313	$0
45710. DUI Fines	26,137	27,032	24,000	24,000	24,000
45715. Drug Fines	2,665	1,885	2,500	2,500	2,500
45720. Vehicle Fines	18,829	17,596	18,000	18,000	18,000
45725. Forfeited Funds	99,347	72,399	10,000	18,000	10,000
45730. Electronic Citations	2,962	2,612	3,000	3,000	3,000
45775. Donations-Police Activities	1,000	0	0	0	0
45785. DEA (Federal Sharing)	20,311	20,153	20,000	20,000	20,000
45790. Raw Seizure (Pass Thru)	544	0	0	0	0
Total Revenues	$171,795	$141,677	$77,500	$85,813	$77,500
EXPENDITURES					
83800. Donations-K9 Unit	$0	$0	$0	$0	$12,735
83810. DUI Fines	0	65,534	0	0	0
83815. Drug Fines	0	0	0	0	0
85720. Vehicle Fines	6,158	769	3,000	3,000	3,000
85725. Forfeited Funds	24,059	2,550	8,000	8,000	11,400
85730. Electronic Citations	762	0	2,000	2,000	1,000
85775. Donations-Police Activities	1,000	0	0	0	0
85785. DEA (Federal Sharing)	41,922	218,226	14,960	14,684	26,600
85790. Raw Seizure (Pass Thru)	544	0	0	0	0
Total Expenditures	$74,445	$287,079	$27,960	$27,684	$54,735
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	$97,350	($145,402)	$49,540	$58,129	$22,765

ANNUAL BUDGET

RESTRICTED POLICE FUND (CONT'D)

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
OTHER FINANCING SOURCES (USES)					
Transfer Out					
Capital Replacement Fund (from DEA Funds)	$0	$0	$0	$0	$0
Capital Replacement Fund (from Forfeited Funds)	0	0	(40,000)	(40,000)	0
Total Other Financing Sources (Uses)	$0	$0	($40,000)	($40,000)	$0
Net Change in Fund Balance	$97,350	($145,402)	$9,540	$18,129	$22,765
Beginning Fund Balance	$491,492	$588,842	$443,440	$443,440	$461,569
Restricted Fund Balance-K9 Unit	(12,735)	(12,735)	(12,735)	(13,048)	(313)
Restricted Fund Balance-DUI Fines	(82,459)	(43,957)	(67,957)	(67,957)	(91,957)
Restricted Fund Balance-Drug Fines	(9,810)	(11,695)	(14,195)	(14,195)	(16,695)
Restricted Fund Balance-Vehicle Fines	(93,652)	(110,479)	(125,479)	(125,479)	(140,479)
Restricted Fund Balance-Forfeited Funds	(129,343)	(199,192)	(161,192)	(169,192)	(167,792)
Restricted Fund Balance-Electronic Citations	(12,781)	(15,393)	(16,393)	(16,393)	(18,393)
Restricted Fund Balance-Police Activities	(7,894)	(7,894)	(7,894)	(7,894)	(7,894)
Restricted Fund Balance-DEA (Federal Sharing)	(240,168)	(42,095)	(47,135)	(47,411)	(40,811)
Restricted Fund Balance-Raw Seizure (Pass Thru)	0	0	0	0	0
Available Fund Balance	$0	$0	$0	$0	$0

ACCOUNT INFORMATION

RESTRICTED POLICE FUND

Budgeted in the Restricted Police Fund for fiscal year 2018/2019 are funds to provide for squad equipment, K-9 expenses, National Night Out expenses, and the purchase of equipment for the new NIPAS Officer.

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2018/2019

FOREIGN FIRE INSURANCE FUND

STATEMENT OF ACTIVITIES

FOREIGN FIRE INSURANCE FUND

The Foreign Fire Insurance Fund provides the budgetary accounts necessary to account for the proceeds of foreign fire insurance tax and for expenses authorized by the Board of Foreign Fire Insurance. These funds are received once a year from the State of Illinois. The funds are spent at the direction of the Foreign Fire Insurance Board per State Statute.

ANNUAL BUDGET

FOREIGN FIRE INSURANCE FUND SUMMARY

`	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
REVENUES					
41600. Foreign Fire Insurance Tax	$61,752	$61,666	$66,000	$65,913	$65,924
47010. Interest Income	110	28	0	35	61
Total Revenues	$61,862	$61,694	$66,000	$65,948	$65,985
EXPENDITURES					
Foreign Fire Insurance Board	$187,976	$6,168	$65,750	$65,750	$65,985
Total Expenditures	$187,976	$6,168	$65,750	$65,750	$65,985
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	($126,114)	$55,526	$250	$198	$0
OTHER FINANCING SOURCES (USES)					
Asset Impairment	$4,338	$0	$0	$0	$0
Total Other Financing Sources (Uses)	$4,338	$0	$0	$0	$0
Net Change in Fund Balance	($121,776)	$55,526	$250	$198	$0
Beginning Fund Balance	$217,613	$95,837	$151,363	$151,363	$151,561
Restricted or Assigned Fund Balance	(95,837)	(151,363)	(151,613)	(151,561)	(151,561)
Available Fund Balance	$0	$0	$0	$0	$0

ANNUAL BUDGET

FOREIGN FIRE INSURANCE BOARD

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
54150. Wages - Overtime	$1,125	$0	$0	$0	$0
Personnel Services	1,125	0	0	0	0
55030. Legal Services	0	0	10,000	10,000	61,285
55240. Insurance and Bonding Services	100	100	150	150	100
55260. Utilities	0	0	0	0	1,000
55360. Radio Equipment Services	0	0	1,000	1,000	0
Contractual Services	100	100	11,150	11,150	62,385
56050. Computer Hardware & Software	0	0	100	100	100
56060. Small Tools and Equipment	186,751	6,068	54,500	54,500	3,500
Materials & Supplies	186,751	6,068	54,600	54,600	3,600
Total - Foreign Fire Insurance Board	$187,976	$6,168	$65,750	$65,750	$65,985

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2018/2019

CAPITAL & EQUIPMENT REPLACEMENT FUND

STATEMENT OF ACTIVITIES

CAPITAL & EQUIPMENT REPLACEMENT FUND

The Capital & Equipment Replacement Fund was established during Fiscal Year 2010/2011 and was funded initially from General Fund reserves. The Capital & Equipment Replacement Fund will provide for future replacements of capital and technological equipment. Additional reservations of fund balance may be made from time-to-time as operating surpluses become available or as deemed appropriate as a result of changes to the capital improvement policy.

ANNUAL BUDGET

CAPITAL & EQUIPMENT REPLACEMENT FUND SUMMARY

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
REVENUES					
41060. Video Gaming Tax	$0	$0	$0	$0	$79,790
42060. Video Gaming License	0	0	0	0	42,420
47010. Interest Income	0	0	0	0	0
48950. Reimbursements	3,760	4,287	0	28,423	0
Crystal Lake Park District (Huntley Crossing)	0	0	16,500	16,500	0
Crystal Lake Park District (Prairie Reroute)	0	0	8,280	0	0
McHenry County (Huntley Crossing)	0	0	29,500	29,500	0
McHenry County (Prairie Reroute)	0	0	8,280	0	0
McHenry County (South Main Widening)	0	0	395,000	0	395,000
McHenry County (US 14/Virginia)	0	0	72,000	0	72,000
Willow Church (Main/Crystal Lake Ave)	0	0	0	0	75,000
48995. Gain (Loss) on Sale of Assets					
Fire Rescue Vehicles	0	0	0	0	15,250
Other Vehicles	0	0	0	0	64,550
Total Revenues	$3,760	$4,287	$529,560	$74,423	$744,010

ANNUAL BUDGET

CAPITAL & EQUIPMENT REPLACEMENT FUND SUMMARY (CONT'D)

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
EXPENDITURES					
City Administration	$193,885	$548,936	$20,000	$20,499	$0
Information Technology	101,556	205,680	921,456	448,100	364,360
Police	196,697	193,571	240,056	269,537	281,860
Community Development	600,131	26,003	513,707	458,803	168,626
Streets	1,139,431	598,544	382,740	346,740	786,711
Storm Sewer	33,865	23,963	56,000	56,000	0
Storm Lift Stations	0	0	0	0	0
Fleet & Facility Services	204,753	292,364	138,500	138,500	173,226
Special Projects	30,583	0	0	0	0
Fire Rescue	0	0	550,350	538,807	806,388
Roadway (Non-MFT)	0	0	1,955,000	1,955,000	2,040,000
Roadway (MFT)	0	0	2,331,439	706,875	2,271,025
Three Oaks Recreation Area	0	0	248,372	237,312	152,712
Debt Service - Lease Payments	0	0	0	0	200,907
Total Expenditures	$2,500,901	$1,889,061	$7,357,620	$5,176,173	$7,245,815
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	($2,497,141)	($1,884,774)	($6,828,060)	($5,101,750)	($6,501,805)
OTHER SOURCES (USES)					
Lease Financing	$0	$0	$0	$0	$767,580
Transfer In					
General Fund	2,505,764	0	2,556,374	1,843,372	2,569,053
Home Rule Sales Tax Fund	168,877	82,938	0	0	0
Restricted Police Fund	0	0	40,000	40,000	0
Fire Rescue Fund	0	0	550,350	538,807	736,147
Road/Vehicle License Fund	0	0	635,000	635,000	700,000
Motor Fuel Tax Fund	0	0	1,801,879	660,875	1,729,025
Commuter Parking Fund	0	0	8,032	8,032	0
Total Other Financing Sources (Uses)	$2,674,641	$82,938	$5,591,635	$3,726,086	$6,501,805
Net Change in Fund Balance	$177,500	($1,801,836)	($1,236,425)	($1,375,664)	$0
Beginning Fund Balance	$3,000,000	$3,177,500	$1,375,664	$1,375,664	$0
Restricted or Assigned Fund Balance	(2,772,046)	(1,236,425)	0	0	0
Available Fund Balance	$405,454	$139,239	$139,239	$0	$0

ANNUAL BUDGET

CITY ADMINISTRATION - CAPITAL & EQUIPMENT REPLACEMENT FUND

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
Five Year Financial Plan			$20,000	$0	$0
55010. Professional Services	19,738	15,049	20,000	0	0
56050. Computer Hardware & Software	35,655	61,706	0	0	0
Gateway & Wayfinding Signs			0	1,000	0
56230. Street Signs	104,272	5,294	0	1,000	0
57030. Capital - Automotive Equipment	23,307	0	0	0	0
Copier Replacement			0	19,499	0
57040. Capital - Operating Equipment	0	438,289	0	19,499	0
57100. Capital - Systems Improvements	10,914	28,598	0	0	0
Total - City Administration	$193,885	$548,936	$20,000	$20,499	$0

ANNUAL BUDGET

INFORMATION TECHNOLOGY - CAPITAL & EQUIPMENT REPLACEMENT FUND

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
Document Imaging (Annual License, Equipment, Training)	$0	$0	$30,000	$30,000	$30,000
Document Imaging Expansion (Back scanning)	0	0	0	0	19,500
56050. Computer Hardware & Software	101,556	26,074	30,000	30,000	49,500
PC Replacement Program	0	0	42,000	38,500	42,000
Office 2016	0	0	60,000	59,600	0
Fiber Optic Network Installation	0	0	494,456	25,000	85,860
Community Development Software	0	0	105,000	105,000	60,000
License Module	0	0	0	0	16,000
Virtualize Physical Servers in Data Center	0	0	135,000	135,000	0
Whole Room Uninterruptable Power Supply - Data Center	0	0	55,000	55,000	0
Disaster Recovery Plan Development	0	0	0	0	111,000
57040. Capital - Operating Equipment	0	179,606	891,456	418,100	314,860
Total - Information Technology	$101,556	$205,680	$921,456	$448,100	$364,360

ANNUAL BUDGET

POLICE DEPARTMENT - CAPITAL & EQUIPMENT REPLACEMENT FUND

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
In-Squad Computer & Docking Station Replacement			$40,000	$40,000	$18,000
56050. Computer Hardware & Software	23,960	42,230	40,000	40,000	18,000
Vehicle PD #1001 Replacement			28,500	28,500	0
Vehicle PD #1002 Replacement (PV all lease payments)			0	0	28,100
Vehicle PD #1004 Replacement			28,500	28,500	0
Vehicle PD #1006 Replacement (PV all lease payments)			0	0	28,100
Vehicle PD #1007 Replacement (PV all lease payments)			0	0	28,100
Vehicle PD #1008 Replacement (PV all lease payments)			0	0	19,553
Vehicle PD #1012 Replacement (PV all lease payments)			0	0	28,100
Vehicle PD #1013 Replacement (PV all lease payments)			0	0	28,100
Vehicle PD #1015 Replacement (PV all lease payments)			0	0	28,100
Vehicle PD #1016 Replacement (PV all lease payments)			0	0	28,626
Vehicle PD #1024 Replacement			32,128	32,128	0
Vehicle PD #1028 Replacement			0	29,481	0
Vehicle PD #1029 Replacement			40,000	40,000	0
Vehicle PD #1035 Replacement			38,800	38,800	0
Vehicle PD #1038 Replacement			32,128	32,128	0
Vehicle PD #1043 Replacement (PV all lease payments)			0	0	23,372
Vehicle PD #1044 Replacement (PV all lease payments)			0	0	23,709
57030. Capital - Automotive Equipment	166,189	151,341	200,056	229,537	263,860
57040. Capital - Departmental Equipment	6,548	0	0	0	0
Total - Police	$196,697	$193,571	$240,056	$269,537	$281,860

ANNUAL BUDGET

COMMUNITY DEVELOPMENT DEPARTMENT - CAPITAL & EQUIPMENT REPLACEMENT FUND

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
Area 1 Preliminary Flood Mitigation Engineering			$20,000	$0	$0
55010. Professional Services	45,829	21,570	20,000	0	0
55390. Sidewalk Maintenance & Repair	113,735	0	0	0	0
56050. Computer Hardware & Software	0	4,433	0	0	0
57000. Capital - Buildings	36,339	0	0	0	0
Vehicle CD #49 Replacement (PV all lease payments)			0	0	28,626
57030. Capital - Automotive Equipment	0	0	0	0	28,626
Crystal Creek Surveying (Culverts)			0	5,330	0
Barlina Culvert Replacement			14,075	8,467	0
Broadway Culvert Replacement			8,625	8,625	0
Country Club Culvert Replacement			8,050	8,050	0
Dartmoor Culvert Replacement			14,938	8,467	0
McHenry Ave Culvert Replacement			14,650	8,467	0
Nash Culvert Lining			313,369	283,769	0
Driveway Restoration - 510 Nash (Re-route sanitary sewer)			0	7,628	0
Parking Lot Repair/Resurface - Beardsley			0	0	140,000
Parking Lot Repair/Resurface - City Hall			0	0	0
Sidewalk Restoration (Downtown)			120,000	120,000	0
57100. Capital - Systems Improvements	404,228	0	493,707	458,803	140,000
Total - Community Development	$600,131	$26,003	$513,707	$458,803	$168,626

ANNUAL BUDGET

STREETS DIVISION - CAPITAL & EQUIPMENT REPLACEMENT FUND

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
Tree Removal (EAB Erradication)			$43,500	$43,500	$0
Tree Replacement (EAB Erradication)			248,240	248,240	265,700
55010. Professional Services	877,672	253,617	291,740	291,740	265,700
56070. Automotive Supplies	43,698	48,274	0	0	0
Crash Attenuator			0	18,000	0
Sidewalk Tractor PW #475 Replacement			55,000	37,000	0
Vehicle PW #405 Replacement (PV all lease payments)			0	0	93,944
Vehicle PW #405 Replacement (After Market Equipment)			0	0	31,000
Vehicle PW #408 Replacement (PV all lease payments)			0	0	172,520
Vehicle PW #408 Replacement (After Market Equipment)			0	0	54,853
Vehicle PW #412 Replacement (PV all lease payments)			0	0	43,493
Vehicle PW #412 Replacement (After Market Equipment)			0	0	12,600
Vehicle PW #429 Replacement (PV all lease payments)			0	0	35,997
Vehicle PW #429 Replacement (After Market Equipment			0	0	6,464
Vehicle PW #436 Replacement (PV all lease payments)			0	0	28,626
Vehicle PW #437 Replacement			36,000	0	41,514
57030. Capital - Automotive Equipment	218,062	296,653	91,000	55,000	521,011
Total - Streets	$1,139,431	$598,544	$382,740	$346,740	$786,711

ANNUAL BUDGET

FLEET & FACILITY SERVICES DIVISION - CAPITAL & EQUIPMENT REPLACEMENT FUND

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
Asset Management Software			$0	$0	$33,600
56050. Computer Hardware & Software	65,094	12,757	0	0	33,600
Security Enhancements (City Hall Council Chambers, Administrative Areas)			0	0	50,000
Cat Walk & Railing Installation (City Hall 2nd Floor)			0	0	21,000
Closed Transition Automatic Transfer Switch Replacement			50,000	50,000	0
MDF Grounding and Bonding (IT areas)			37,500	37,500	0
Mechanical Needs Assessment (Building & Facilities Master Plan)			30,000	30,000	0
Variable Frequency Drive Replacement (HVAC system and supply fans)			21,000	21,000	18,000
Office Modifications (NAPA Parts Room)			0	0	22,000
57000. Capital - Buildings	70,630	177,821	138,500	138,500	111,000
Vehicle PW #12 Replacement (PV all lease payments)			0	0	28,626
57030. Capital - Automotive Equipment	69,029	101,786	0	0	28,626
Total - Fleet & Facility Services	$204,753	$292,364	$138,500	$138,500	$173,226

ANNUAL BUDGET

STORM SEWER DIVISION - CAPITAL & EQUIPMENT REPLACEMENT FUND

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
Vehicle PW #549 Replacement			$56,000	$56,000	0
57030. Capital - Automotive Equipment	33,865	23,963	56,000	56,000	0
Total - Storm Sewer	$33,865	$23,963	$56,000	$56,000	$0

ANNUAL BUDGET

FIRE RESCUE - CAPITAL & EQUIPMENT REPLACEMENT FUND

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
Ambulance Replacement			$190,000	$184,048	$199,500
Ambulance Replacement (Bariatric)			230,000	230,000	0
Fire Engine Replacement			0	0	535,000
Vehicle FD #333 Replacement (PV all lease payments)			0	0	28,626
Vehicle FD #336 Replacement (PV all lease payments)			0	0	23,709
Vehicle FD #337 Replacement (PV all lease payments)			0	0	19,553
57030. Capital - Automotive Equipment	0	0	420,000	414,048	806,388
CLWAN Redundat Equipment (Backup)			97,350	97,350	0
SCBA Fit Testing Equipment Replacement			20,000	16,209	0
Thermal Imaging Camera Replacement			13,000	11,200	0
Video Conferencing Equipment Replacement			0	0	47,005
CLRFPD Contribution			0	0	(47,005)
57160. Capital - Departmental Equipment	0	0	130,350	124,759	0
Total - Fire Rescue	$0	$0	$550,350	$538,807	$806,388

ANNUAL BUDGET

ROAD RESURFACING - CAPITAL & EQUIPMENT REPLACEMENT FUND

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
Pavement Marking Program	$0	$0	$50,000	$50,000	$90,000
Manhole Frames and Lids Replacement Program	0	0	30,000	30,000	30,000
Pavement Preservation Program	0	0	50,000	50,000	50,000
Street Resurfacing Program	0	0	1,720,000	1,720,000	1,720,000
Pedestrian & Traffic Safety Improvements	0	0	5,000	5,000	50,000
55380. Street Maintenance & Repair	0	0	1,855,000	1,855,000	1,940,000
55390. Sidewalk Maintenance & Repair	0	0	100,000	100,000	100,000
Contractual Services	0	0	100,000	100,000	100,000
Total - Roadways (Non-MFT)	$0	$0	$1,955,000	$1,955,000	$2,040,000

ANNUAL BUDGET

ROAD RECONSTRUCTION - CAPITAL & EQUIPMENT REPLACEMENT FUND

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
IL 176/Briarwood	$0	$0	$255,000	$0	$255,000
North Main Improvement	0	0	267,600	267,600	380,000
South Main Widening	0	0	995,000	4,000	991,000
Main/Crystal Lake Ave	0	0	100,000	100,000	179,000
Pingree/Congress	0	0	175,000	173,000	0
US 14/Virginia	0	0	144,000	0	144,000
Illuminated Street Signs - US 14/IL 176	0	0	0	89,300	0
Ackman/Huntley Bike Crossing	0	0	67,000	67,000	0
Country Club Multi-Use Path	0	0	253,000	5,975	247,025
Prairie Trail Re-Route	0	0	24,839	0	0
57080. Capital - Streets	0	0	2,281,439	706,875	2,196,025
57120. Capital - Land (CL/Main)	0	0	50,000	0	75,000
Total - Roadway Improvements (MFT)	$0	$0	$2,331,439	$706,875	$2,271,025

ANNUAL BUDGET

THREE OAKS RECREATION AREA - CAPITAL & EQUIPMENT REPLACEMENT FUND

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
Three Oaks Master Plan Update			$16,000	$0	$17,000
Canoe/Kayak Replacement			3,300	3,318	3,850
Row Boat Replacement			3,500	0	0
Sail/Pontoon Boat Replacement			11,000	6,634	0
Paddleboat Replacement			0	0	0
Pavillion Enclosure			0	6,408	0
Water Level Study			0	5,530	0
57040. Capital - Operating Equipment	0	0	33,800	21,890	20,850
Retaining Wall Installation (Swim Beach)			17,500	17,240	0
Irrigation Pump Relocation			25,700	25,700	0
Irrigation System Enlargement			0	0	70,000
Shade Structure (Scuba Area)			6,000	5,353	0
Lighting, Signage, Landscaping (New Parking Lots)			165,372	165,372	0
Temporary Emergency Erosion Control			0	1,757	0
Parking Lot Seal Coat and Crack Filling			0	0	61,862
57100. Capital - Systems Improvements	0	0	214,572	215,422	131,862
Total – Three Oaks Recreation Area	$0	$0	$248,372	$237,312	$152,712

ANNUAL BUDGET

DEBT SERVICE (LEASE PAYMENTS) - CAPITAL & EQUIPMENT REPLACEMENT FUND

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
Vehicle PD #1002 Replacement			0	0	10,021
Vehicle PD #1006 Replacement			0	0	10,021
Vehicle PD #1007 Replacement			0	0	10,021
Vehicle PD #1008 Replacement			0	0	4,596
Vehicle PD #1012 Replacement			0	0	10,021
Vehicle PD #1013 Replacement			0	0	10,021
Vehicle PD #1015 Replacement			0	0	10,021
Vehicle PD #1016 Replacement			0	0	6,728
Vehicle PD #1043 Replacement			0	0	5,493
Vehicle PD #1044 Replacement			0	0	5,573
Vehicle CD #49 Replacement			0	0	6,728
Vehicle PW #405 Replacement			0	0	22,080
Vehicle PW #408 Replacement			0	0	40,548
Vehicle PW #412 Replacement			0	0	10,223
Vehicle PW #429 Replacement			0	0	8,461
Vehicle PW #436 Replacement			0	0	6,726
Vehicle PW #12 Replacement			0	0	6,728
Vehicle FD #333 Replacement			0	0	6,728
Vehicle FD #336 Replacement			0	0	5,573
Vehicle FD #337 Replacement			0	0	4,596
58150. Lease Payments	0	0	0	0	200,907
Total Debt Service - Lease Payments	$0	$0	$0	$0	$200,907

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2018/2019

POLICE PENSION FUND

STATEMENT OF ACTIVITIES

POLICE PENSION FUND

The Police Pension Fund was created, as required by State Statute, to provide retirement and disability benefits for sworn City of Crystal Lake police officers and their dependents. At April 30, 2017, the plan fiduciary net position as a percentage of the total pension liability, was 54.9%. The tax levy passed in December 2017 is intended to fund the 2018/2019 budget.

ANNUAL BUDGET

POLICE PENSION FUND SUMMARY

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
REVENUES					
40030. Employer Contribution	$2,059,342	$1,989,776	$2,091,066	$2,089,940	$2,418,485
47010. Interest Income	(354,778)	3,543,502	1,100,000	1,173,534	1,100,000
48790. Employee Contribution	579,535	551,461	560,000	569,824	590,000
48990. Miscellaneous	25	100	0	0	0
Total Revenues	$2,284,124	$6,084,839	$3,751,066	$3,833,298	$4,108,485
EXPENDITURES					
Police Pension Board	$2,485,021	$2,753,250	$3,020,850	$2,952,748	$3,221,300
Total Expenditures	$2,485,021	$2,753,250	$3,020,850	$2,952,748	$3,221,300
Net Change in Fund Balance	($200,897)	$3,331,589	$730,216	$880,550	$887,185
Beginning Fund Balance	$33,757,017	$33,556,120	$36,887,709	$36,887,709	$37,768,259
Restricted or Assigned Fund Balance	(33,556,120)	(36,887,709)	(37,617,925)	(37,768,259)	(38,655,444)
Available Fund Balance	$0	$0	$0	$0	$0

ANNUAL BUDGET

POLICE PENSION BOARD

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
54195. Pension Payments	$2,258,561	$2,564,023	$2,800,000	$2,763,427	$3,000,000
Personnel Services	2,258,561	2,564,023	2,800,000	2,763,427	3,000,000
55010. Professional Services	204,195	165,175	191,000	170,000	191,000
55030. Legal Services	9,063	10,737	15,000	6,000	15,000
55200. Training	2,025	1,340	2,000	1,000	2,000
55220. Dues and Subscriptions	795	795	1,000	795	1,000
55240. Insurance and Bonding Services	4,010	4,390	4,850	4,814	5,300
55630. State Filing Fee	6,372	6,790	7,000	6,712	7,000
Contractual Services	226,460	189,227	220,850	189,321	221,300
Total - Police Pension Board	$2,485,021	$2,753,250	$3,020,850	$2,952,748	$3,221,300

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2018/2019

FIREFIGHTERS' PENSION FUND

STATEMENT OF ACTIVITIES

FIREFIGHTERS' PENSION FUND

The Firefighters' Pension Fund was created, as required by State Statute, to provide retirement and disability benefits for City of Crystal Lake firefighters/paramedics and their dependents. At April 30, 2017, the plan fiduciary net position as a percentage of the total pension liability, was 65.7%. The tax levy passed in December 2017 is intended to fund the 2018/2019 budget.

ANNUAL BUDGET

FIREFIGHTERS' PENSION FUND SUMMARY

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
REVENUES					
40030. Employer Contribution	$1,928,927	$1,690,980	$1,609,399	$1,608,539	$1,884,348
47010. Interest Income	373,384	2,598,902	900,000	1,445,700	900,000
48790. Employee Contribution	570,934	544,683	621,400	581,862	621,400
48990. Miscellaneous	50	0	0	20	0
Total Revenues	$2,873,295	$4,834,565	$3,130,799	$3,636,121	$3,405,748
EXPENDITURES					
Police Pension Board	$1,418,312	$1,527,869	$1,691,000	$1,645,188	$1,757,200
Total Expenditures	$1,418,312	$1,527,869	$1,691,000	$1,645,188	$1,757,200
Net Change in Fund Balance	$1,454,983	$3,306,696	$1,439,799	$1,990,933	$1,648,548
Beginning Fund Balance	$27,682,244	$29,137,227	$32,443,923	$32,443,923	$34,434,856
Restricted or Assigned Fund Balance	(29,137,227)	(32,443,923)	(33,883,722)	(34,434,856)	(36,083,404)
Available Fund Balance	$0	$0	$0	($0)	($0)

ANNUAL BUDGET

FIREFIGHTERS' PENSION BOARD

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
54195. Pension Payments	$1,286,016	$1,381,293	$1,550,000	$1,495,602	$1,600,000
Personnel Services	1,286,016	1,381,293	1,550,000	1,495,602	1,600,000
55010. Professional Services	104,957	114,539	115,000	125,524	130,000
55030. Legal Services	15,606	17,959	12,000	10,000	12,000
55200. Training	1,830	2,335	2,000	2,013	2,100
55220. Dues and Subscriptions	0	795	0	795	1,000
55240. Insurance and Bonding Services	4,909	5,376	6,000	5,426	6,000
55630. State Filing Fee	4,994	5,572	6,000	5,828	6,100
Contractual Services	132,296	146,576	141,000	149,586	157,200
Total - Firefighters Pension Board	$1,418,312	$1,527,869	$1,691,000	$1,645,188	$1,757,200

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2018/2019

COMMUTER PARKING FUND

STATEMENT OF ACTIVITIES

COMMUTER PARKING FUND

The Commuter Parking Fund is a Special Revenue fund designated to maintain and operate the City's commuter parking areas. The revenues and expenses of this fund were previously accounted for the General Fund.

ANNUAL BUDGET

COMMUTER PARKING FUND SUMMARY

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
REVENUES					
45300. Parking Fees	$0	$0	$282,500	$282,500	$282,500
47010. Interest Income	0	0	0	5	0
Total Revenues	$0	$0	$282,500	$282,505	$282,500
EXPENDITURES					
City Administration	$0	$0	$230,065	$218,730	$252,817
Total Expenditures	$0	$0	$230,065	$218,730	$252,817
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	$0	$0	$52,435	$63,775	$29,683
OTHER FINANCING SOURCES (USES)					
Transfer Out					
Capital Replacement Fund	$0	$0	($8,032)	($8,032)	$0
Total Other Financing Sources (Uses)	$0	$0	($8,032)	($8,032)	$0
Net Change in Fund Balance	$0	$0	$44,403	$55,743	$29,683
Beginning Fund Balance	$0	$0	$0	$0	$55,743
Restricted or Assigned Fund Balance	0	0	0	0	0
Available Fund Balance	$0	$0	$44,403	$55,743	$85,426

ANNUAL BUDGET

COMMUTER PARKING FUND

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
54110. Wages - Full Time Employees	$0	$0	$45,116	$45,116	$60,664
54150. Overtime	0	0	24,960	24,960	24,960
54200. Group Health Insurance	0	0	9,033	9,033	14,916
54301. Employer's Social Security	0	0	4,346	4,346	5,311
54302. Employer's IMRF	0	0	8,962	8,962	11,273
54303. Employer's Medicare	0	0	1,016	1,016	1,243
Personnel Services	0	0	93,433	93,433	118,367
55010. Professional Services	0	0	75,532	57,028	62,500
55160. Postage & Freight	0	0	0	3,000	3,200
55260. Utilities	0	0	7,200	7,200	7,200
55320. Operating Equipment Maintenance	0	0	34,100	39,560	41,000
55680. Rent - Buildings & Equipment	0	0	16,000	16,000	16,000
Contractual Services	0	0	132,832	122,788	129,900
56000. Office Supplies	0	0	2,000	2,509	2,750
56040. Motor Fuel & Lubricants	0	0	1,800	0	1,800
Material & Supplies	0	0	3,800	2,509	4,550
Total - Streets	$0	$0	$230,065	$218,730	$252,817

ACCOUNT INFORMATION

COMMUTER PARKING

For a complete description of budgetary account activities, see "Account Descriptions" presented later in this document.

Budgeted in the Commuter Parking Fund for fiscal year 2018/2019 are funds to provide for parking enforcement activities, lighting, snow and ice control, lawn care and general maintenance. Also reflected in the fiscal year 2018/2019 budget are costs for prepaid parking passes and software support for Passport, the new pay-by-phone mobile application.

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2018/2019

THREE OAKS RECREATION AREA DEVELOPMENT FUND

STATEMENT OF ACTIVITIES

THREE OAKS RECREATION AREA DEVELOPMENT FUND

The Three Oaks Development Fund was established during Fiscal Year 2013/2014 and was funded initially from developer donations in lieu of dedications of land for park and recreational purposes. Donations are restricted to the acquisition and development of park and recreation land that serve the needs of the residents of the development for which donations were made.

ANNUAL BUDGET

THREE OAKS RECREATION AREA DEVELOPMENT FUND SUMMARY

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
REVENUES					
41700. Grant Proceeds - State of IL	$0	$0	$0	$0	$0
47010. Interest Income	(29)	61	0	0	0
48100. Capital Facility Fees	5,090	0	0	0	0
48990. Miscellaneous Income	0	22,636	0	0	0
Total Revenues	$5,061	$22,697	$0	$0	$0
EXPENDITURES					
Three Oaks Recreation Area	$100,667	$921,585	$0	$0	$0
Total Expenditures	$100,667	$921,585	$0	$0	$0
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	($95,606)	($898,888)	$0	$0	$0
OTHER FINANCING SOURCES (USES)					
Transfer In					
Home Rule Sales Tax Fund	$0	$898,888	$0		$0
Total Other Financing Sources (Uses)	$0	$898,888	$0	$0	$0
Net Change in Fund Balance	($95,606)	$0	$0	$0	$0
Beginning Fund Balance	$193,425	$97,819	$97,819	$97,819	$97,819
Restricted or Assigned Fund Balance	(97,819)	(97,819)	(97,819)	(97,819)	(97,819)
Available Fund Balance	($0)	($0)	($0)	($0)	($0)

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2018/2019

DEBT SERVICE FUNDS

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2018/2019

THREE OAKS DEBT SERVICE FUND

STATEMENT OF ACTIVITIES

THREE OAKS DEBT SERVICE FUND

In 2009, the City issued a combination of Build-America and Recovery Zone bonds to finance the construction of the Three Oaks Recreation Area. Repayment of the bonds is being funded from available property tax increment in the Vulcan Lakes Tax Increment Financing Fund and from Home Rule Sales Tax. Build America Bonds are amortized over a 15-year period and Recovery Zone Bonds are amortized over 19 years. The final debt service payment is due on or before January 1, 2029. The principal amount of bonds outstanding at April 30, 2018 will be $10,193,610.

ANNUAL BUDGET

THREE OAKS DEBT SERVICE FUND SUMMARY

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
EXPENDITURES					
City Administration	$1,049,851	$1,052,634	$1,051,571	$1,050,835	$1,076,960
Total Expenditures	$1,049,851	$1,052,634	$1,051,571	$1,050,835	$1,076,960
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	($1,049,851)	($1,052,634)	($1,051,571)	($1,050,835)	($1,076,960)
OTHER FINANCING SOURCES (USES)					
Transfer In					
General Fund	$0	$0	$1,050,071	$1,037,664	$1,064,510
Home Rule Sales Tax Fund	1,049,851	1,050,984	0	0	0
Vulcan Lakes TIF Fund	0	1,650	1,500	13,171	12,450
Total Other Financing Sources (Uses)	$1,049,851	$1,052,634	$1,051,571	$1,050,835	$1,076,960
Net Change in Fund Balance	$0	$0	$0	$0	$0
Beginning Fund Balance	($0)	($0)	($0)	($0)	$0
Restricted or Assigned Fund Balance	0	0	0	0	0
Available Fund Balance	($0)	($0)	($0)	$0	$0

ANNUAL BUDGET

DEBT SERVICE - THREE OAKS DEBT SERVICE FUND

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
55010. Professional Services	$994	$994	$1,000	$1,641	$1,000
Contractual Services	994	994	1,000	1,641	1,000
58100. Debt Service - Principal	658,464	679,041	695,503	695,503	716,080
58110. Debt Service - Interest	390,393	372,599	355,068	353,691	359,880
Debt Service	1,048,857	1,051,640	1,050,571	1,049,194	1,075,960
Total - City Administration	$1,049,851	$1,052,634	$1,051,571	$1,050,835	$1,076,960

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2018/2019

SEECOM PROJECT DEBT SERVICE FUND

STATEMENT OF ACTIVITIES

SEECOM PROJECT DEBT SERVICE FUND

In 2004, the City issued General Obligation Bonds for purposes of establishing the Southeast Emergency Communications Center (SEECOM). SEECOM's member communities that serve Crystal Lake, Algonquin and Cary areas, share proportionately in the repayment of debt.

In 2012, the City refinanced the outstanding portion of series 2004 bonds due to favorable interest rates. The 2012 refunding bonds are amortized over a 15-year period. The final debt service payment is due on or before December 15, 2019. The principal amount of bonds outstanding at April 30, 2018 will be $513,964.

ANNUAL BUDGET

SEECOM PROJECT DEBT SERVICE FUND SUMMARY

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
REVENUES					
47010. Interest Income	$0	$0	$0	$0	$0
48950. Reimbursements	265,423	268,975	270,271	270,271	269,352
Total Revenues	$265,423	$268,975	$270,271	$270,271	$269,352
EXPENDITURES					
City Administration	$265,423	$268,975	$270,271	$270,271	$269,352
Total Expenditures	$265,423	$268,975	$270,271	$270,271	$269,352
Net Change in Fund Balance	$0	$0	$0	$0	$0
Beginning Fund Balance	$167	$167	$167	$167	$167
Restricted or Assigned Fund Balance	(167)	(167)	(167)	(167)	(167)
Available Fund Balance	$0	$0	$0	$0	$0

ANNUAL BUDGET

DEBT SERVICE - SEECOM PROJECT DEBT SERVICE FUND

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
58100. Debt Service - Principal	$240,268	$248,625	$254,893	$254,893	$259,072
58110. Debt Service - Interest	25,155	20,350	15,378	15,378	10,280
Debt Service	265,423	268,975	270,271	270,271	269,352
Total - City Administration	$265,423	$268,975	$270,271	$270,271	$269,352

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2018/2019

SPECIAL SERVICE AREA (SSA) #43/ CRYSTAL HEIGHTS WATER & SEWER PROJECT DEBT SERVICE FUND

STATEMENT OF ACTIVITIES

SSA 43/CRYSTAL HEIGHTS WATER & SEWER PROJECT DEBT SERVICE FUND

In 2004, the City issued General Obligation Bonds for purposes of constructing and installing water main and sanitary sewer lines for approximately 40 Crystal Heights residents. Bonds are being repaid by property owners pursuant to signed participation agreements. The repayment of bonds is supported through the enactment of Special Service Area (SSA) #43.

In 2012, the City refinanced the outstanding portion of series 2004 bonds due to favorable interest rates. The 2012 refunding bonds are amortized over a 15-year period. The final debt service payment is due on or before December 15, 2019. The principal amount of bonds outstanding at April 30, 2018 will be $234,286.

ANNUAL BUDGET

SSA 43/CRYSTAL HEIGHTS WATER & SEWER PROJECT DEBT SERVICE FUND SUMMARY

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
REVENUES					
40150. Property Tax	$53,129	$50,296	$50,000	$48,523	$50,000
47010. Interest Income	354	122	0	45	0
48950. Reimbursements	107,246	30,017	22,000	47,562	22,000
48990. Miscellaneous Income	0	0	0	0	0
Total Revenues	$160,729	$80,435	$72,000	$96,130	$72,000
EXPENDITURES					
City Administration	$229,451	$151,660	$150,601	$194,406	$150,181
Total Expenditures	$229,451	$151,660	$150,601	$194,406	$150,181
Net Change in Fund Balance	($68,722)	($71,225)	($78,601)	($98,276)	($78,181)
Beginning Fund Balance	$611,338	$542,616	$471,391	$471,391	$373,115
Restricted or Assigned Fund Balance	(542,616)	(471,391)	(392,790)	(373,115)	(294,934)
Available Fund Balance	$0	$0	$0	$0	$0

ANNUAL BUDGET

DEBT SERVICE - SSA 43/CRYSTAL HEIGHTS WATER & SEWER PROJECT DEBT SERVICE FUND

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
55010. Professional Services	$5,470	$5,476	$5,400	$5,400	$5,400
58900. Miscellaneous	102,990	23,575	22,000	65,805	22,000
Contractual Services	108,460	29,051	27,400	71,205	27,400
58100. Debt Service - Principal	109,524	113,333	116,191	116,191	118,095
58110. Debt Service - Interest	11,467	9,276	7,010	7,010	4,686
Debt Service	120,991	122,609	123,201	123,201	122,781
Total - City Administration	$229,451	$151,660	$150,601	$194,406	$150,181

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2018/2019

TIF FUNDS

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2018/2019

MAIN STREET TIF FUND

STATEMENT OF ACTIVITIES

MAIN STREET TIF FUND

The Main Street Tax Increment Financing (TIF) District was created to spur development in the area that includes the intersection of Main Street and Crystal Lake Avenue and to provide funding toward the relocation of a Union Pacific rail yard.

ANNUAL BUDGET

MAIN STREET TIF FUND SUMMARY

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
REVENUES					
40175. Property Taxes - TIF	$520	$508	$485	$120,571	$3,000
47010. Interest Income	182	66	15	70	15
Total Revenues	$702	$574	$500	$120,641	$3,015
EXPENDITURES					
Community Development	$500	$700	$100,500	$550	$550
Total Expenditures	$500	$700	$100,500	$550	$550
Net Change in Fund Balance	$202	($126)	($100,000)	$120,091	$2,465
Beginning Fund Balance	$292,273	$292,475	$292,349	$292,349	$412,440
Restricted or Assigned Fund Balance	(292,475)	(292,349)	(192,349)	(412,440)	(414,905)
Available Fund Balance	$0	$0	$0	$0	$0

ANNUAL BUDGET

COMMUNITY DEVELOPMENT DEPARTMENT - MAIN STREET TIF FUND

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
55010. Professional Services	$500	$700	$100,500	$550	$550
Contractual Services	500	700	100,500	550	550
Total - Community Development	$500	$700	$100,500	$550	$550

ACCOUNT INFORMATION

COMMUNITY DEVELOPMENT DEPARTMENT - MAIN STREET TIF FUND

For a complete description of budgetary account activities, see "Account Descriptions" presented later in this document. Major changes in budget amounts are briefly explained below.

- Funds budgeted for professional services in fiscal 2017/2018 will not be expended nor do they need to be budgeted again in 2018/2019.

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2018/2019

VIRGINIA STREET TIF FUND

STATEMENT OF ACTIVITIES

VIRGINIA STREET TIF FUND

The Virginia Street Corridor Tax Increment Financing (TIF) District was intended to spur comprehensive revitalization of the Virginia Street Corridor and included streetscape improvements/beautification and redevelopment of key identified sites. Initial funding for the Virginia Street project was provided using Home Rule Sales Tax. In accordance with Resolution 2008R-88, future tax increment could be used to provide reimbursement of Home Rule Sales Tax to the General Fund. Transfers to the General Fund are reflected as an Other Financing Use (Transfer Out).

ANNUAL BUDGET

VIRGINIA STREET TIF FUND SUMMARY

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
REVENUES					
40175. Property Taxes - TIF	$12,177	$10,095	$10,000	$25,933	$25,000
47010. Interest Income	2	0	0	5	0
Total Revenues	$12,179	$10,095	$10,000	$25,938	$25,000
EXPENDITURES					
Community Development	$500	$500	$500	$550	$550
Total Expenditures	$500	$500	$500	$550	$550
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	$11,679	$9,595	$9,500	$25,388	$24,450
OTHER FINANCING SOURCES (USES)					
Transfer Out					
General Fund	$0	$0	$0	$0	$0
Home Rule Sales Tax Fund	(11,679)	(9,595)	(9,500)	(25,388)	(24,450)
Total Other Financing Sources (Uses)	($11,679)	($9,595)	($9,500)	($25,388)	($24,450)
Net Change in Fund Balance	$0	$0	$0	$0	$0
Beginning Fund Balance	$0	$0	$0	$0	$0
Restricted or Assigned Fund Balance	0	0	0	0	0
Available Fund Balance	$0	$0	$0	$0	$0

ANNUAL BUDGET

COMMUNITY DEVELOPMENT DEPARTMENT - VIRGINIA STREET TIF FUND

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
55010. Professional Services	$500	$500	$500	$550	$550
Contractual Services	500	500	500	550	550
Total - Community Development	$500	$500	$500	$550	$550

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2018/2019

VULCAN LAKES TIF FUND

STATEMENT OF ACTIVITIES

VULCAN LAKES TIF FUND

The Vulcan Lakes Tax Increment Financing (TIF) District was created to spur comprehensive development in the area of US 14 and Main Street, to include residential, retail, and recreational facilities (Three Oaks Recreation Area). Initial funding for land acquisition and engineering services was provided using General Fund reserves. Advances made from the General Fund during fiscal year 2007/2008 were reclassified from a liability (Due to General Fund) to an Other Financing Source (Transfer In) in fiscal year 2014/2015. Available Property Tax Increment will be used to retire outstanding Build-America and Recovery Zone bonds that were issued for purposes of constructing the Three Oaks Recreation Area. Other Financing Uses (Transfers Out) reflected in the schedule below represent transfers to the Three Oaks Debt Service Fund to pay principal and interest on outstanding bonds.

ANNUAL BUDGET

VULCAN LAKES TIF FUND SUMMARY

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
REVENUES					
40175. Property Taxes - TIF	$0	$2,150	$2,000	$13,721	$13,000
Total Revenues	$0	$2,150	$2,000	$13,721	$13,000
EXPENDITURES					
Community Development	$500	$500	$500	$550	$550
Total Expenditures	$500	$500	$500	$550	$550
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	($500)	$1,650	$1,500	$13,171	$12,450

ANNUAL BUDGET

COMMUNITY DEVELOPMENT DEPARTMENT - VULCAN LAKES TIF FUND

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Budget	Fiscal 2018 Estimate	Fiscal 2019 Budget
OTHER FINANCING SOURCES (USES)					
Transfer In					
General Fund	$500	$0	$0	$0	$0
Transfer Out					
Three Oaks Debt Service Fund	0	(1,650)	(1,500)	(13,171)	(12,450)
Total Other Financing Sources (Uses)	$500	($1,650)	($1,500)	($13,171)	($12,450)
Net Change in Fund Balance	$0	$0	$0	$0	$0
Beginning Fund Balance	$0	$0	$0	$0	$0
Restricted or Assigned Fund Balance	0	0	0	0	0
Available Fund Balance	$0	$0	$0	$0	$0

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2018/2019

CAPITAL IMPROVEMENT PLAN 2018-2023

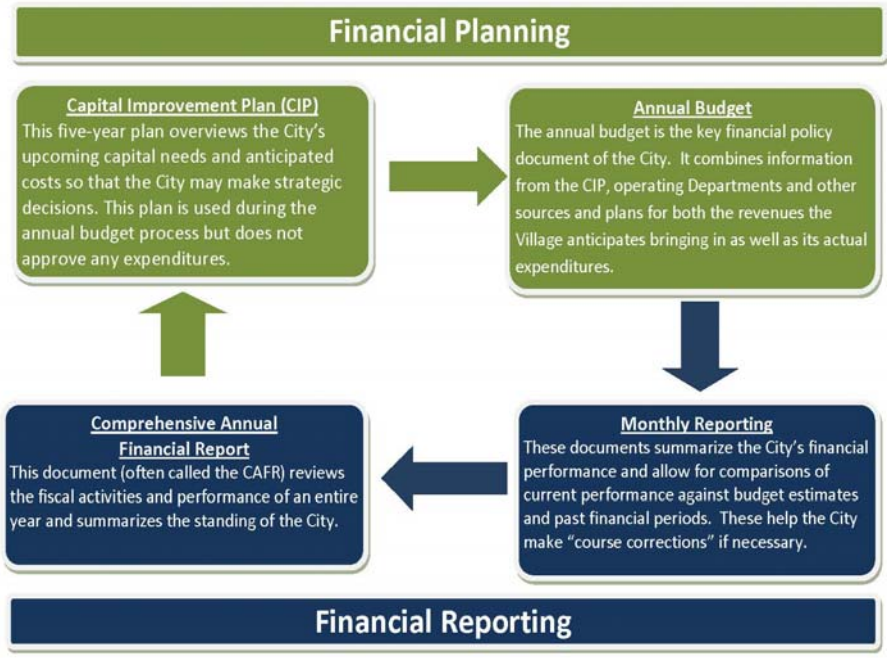
INTRODUCTION

On April 17, 2018, the City Council will be asked to approve the City of Crystal Lake's Capital Improvement Plan (CIP). The CIP is a long-range planning document designed to review the City's anticipated capital needs, the various infrastructure improvements and capital purchases that the City will make during the document's plan period. Ultimately, the CIP's goal is to ensure that the City's infrastructure (including its street system, water conveyance system, fleet, etc.) can meet both the service demands of the public and operational needs of the organization. As it is one of the City's core planning documents, it is updated annually and focuses on the five upcoming fiscal years following the current year.

The fiscal year 2018/2023 CIP includes projects and cost projections for the period from May 1, 2018 through April 30, 2023. This allows the City to keep a long-term perspective while also having the flexibility to make changes as new needs or technologies arise, which may change the plan. For this reason, the CIP should be viewed as a roadmap and not an absolute guide. The chart on the following pages provides a summary of the capital projects and purchases from the approved CIP.

THE CITY'S FINANCIAL CYCLE:

The City utilizes a fund accounting system to account for the resources necessary to operate the City and maintain its capital assets. As part of this system, the City completes an annual financial cycle designed to plan how funds will be spent during the year, manage and track revenues and expenditures while that plan is in place and report on outcomes once the year ends. The chart on the right illustrates the flow of work.



As discussed above, this plan is simply a means to begin forecasting future capital needs and begin planning for the resources to pay for them. Any final expenditures must be approved each year as part of the annual budget.

2019-2023 CAPITAL IMPROVEMENT PROGRAM

Account	Fiscal 2019 Projection	Fiscal 2020 Projection	Fiscal 2021 Projection	Fiscal 2022 Projection	Fiscal 2023 Projection	Total
OPERATING EQUIPMENT						
Copier Replacement (City Administration)	$0	$0	$15,200	$0	$0	$15,200
Copier Replacement (Police Records)	$0	$0	$0	$0	$12,000	$12,000
Livescan (Portable) Replacement	$0	$10,000	$0	$0	$0	$10,000
Livescan (Temporary Detention Area) Replacement	$0	$27,000	$0	$0	$0	$27,000
Police Body Cameras	$0	$0	$0	$73,000	$0	$73,000
Police Radios Replacement	$0	$0	$343,905	$0	$0	$343,905
Fire Rescue Radios Replacement	$0	$0	$737,768	$0	$0	$737,768
Tasers Replacement	$0	$0	$25,000	$25,000	$25,000	$75,000
SCBA Bottles Replacement	$0	$0	$0	$150,000	$0	$150,000
Forklift Replacement	$0	$0	$0	$25,000	$0	$25,000
Tree Replacement (EAB Erradication)	$265,700	$265,700	$0	$0	$0	$531,400
Three Oaks Master Plan Update	$17,000	$0	$0	$0	$0	$17,000
Irrigation System Expansion (Three Oaks Recreation Area)	$70,000	$0	$0	$0	$0	$70,000
Canoe/Kayak Replacement	$3,850	$3,850	$3,850	$3,850	$3,850	$19,250
Row Boat Replacement	$0	$7,000	$7,000	$7,000	$7,000	$28,000
Sail/Pontoon Boat Replacement	$0	$14,786	$0	$14,786	$0	$29,572
Paddleboat Replacement	$0	$0	$0	$7,100	$12,500	$19,600

Swim Raft	$0	$25,200	$0	$0	$0	$25,200
Total - Other Operating Equipment	**$356,550**	**$353,536**	**$1,132,723**	**$305,736**	**$60,350**	**$2,208,895**
ROADWAYS & SIDEWALKS						
Parking Lot Repair/Resurface - Beardsley	$140,000	$0	$0	$0	$0	$140,000
Parking Lot Repair/Resurface - City Hall	$0	$0	$280,000	$0	$0	$280,000
Parking Lot Seal Coat and Crack Filling (Three Oaks Recreation Area)	$61,862	$0	$0	$0	$0	$61,862
Pavement Marking Program	$90,000	$50,000	$50,000	$50,000	$50,000	$290,000
Manhole Frames and Lids Replacement Program	$30,000	$30,000	$30,000	$30,000	$30,000	$150,000
Pavement Preservation Program	$50,000	$50,000	$50,000	$50,000	$50,000	$250,000
Street Resurfacing Program	$1,720,000	$1,720,000	$1,720,000	$1,720,000	$1,720,000	$8,600,000
Pedestrian & Traffic Safety Improvements	$50,000	$50,000	$50,000	$50,000	$50,000	$250,000
Sidewalk Maintenance & Repair	$100,000	$100,000	$100,000	$100,000	$100,000	$500,000
IL 176/Briarwood	$255,000	$0	$0	$0	$0	$255,000
North Main Improvement	$380,000	$119,600	$628,800	$0	$0	$1,128,400
South Main Widening	$991,000	$0	$0	$0	$0	$991,000
Main/Crystal Lake Ave	$179,000	$1,673,482	$0	$0	$0	$1,852,482
Willow Creek Contribution	$0	($112,482)	$0	$0	$0	($112,482)
US 14/Virginia	$144,000	$668,757	$0	$0	$0	$812,757
CMAQ Contribution	$0	($126,131)	$0	$0	$0	($126,131)
IDOT Contribution	$0	($242,960)	$0	$0	$0	($242,960)
McHenry County Contribution	$0	($74,833)	$0	$0	$0	($74,833)
Road Reconstruction - Brink Street	$0	$48,010	$0	$358,471	$0	$406,481

Road Reconstruction - Elmhurst Avenue	$0	$113,812	$0	$0	$0	$113,812
Road Reconstruction - Dole Avenue	$0	$0	$476,799	$0	$1,172,275	$1,649,074
Signal Replacement - IL 176/Oak	$0	$0	$0	$30,000	$330,000	$360,000
IDOT Contribution	$0	$0	$0	($15,000)	($165,000)	($180,000)
Signal Installation - Congress/Exchange	$0	$29,815	$364,410	$0	$0	$394,225
Signal Installation - Mt Thabor/Haligus	$0	$68,150	$0	$0	$0	$68,150
Country Club Multi-Use Path	$247,025	$0	$0	$0	$0	$247,025
Land Acquisition (CL/Main)	$75,000	$0	$0	$0	$0	$75,000
Total - Roadways & Sidewalks	**$4,512,887**	**$4,165,220**	**$3,750,009**	**$2,373,471**	**$3,337,275**	**$18,138,862**
VEHICLES						
Vehicle CMO #20 Replacement (Lease Program)	$0	$0	$0	$5,056	$5,056	$10,112
Vehicle CMO #22 Replacement (Lease Program)	$0	$0	$0	$0	$6,330	$6,330
Vehicle PD #1001 Replacement (Lease Program)	$0	$0	$0	$10,848	$10,848	$21,696
Vehicle PD #1002 Replacement (Lease Program)	$10,021	$10,021	$10,021	$10,848	$10,848	$51,759
Vehicle PD #1003 Replacement (Lease Program)	$0	$0	$0	$10,848	$10,848	$21,696
Vehicle PD #1004 Replacement (Lease Program)	$0	$0	$0	$10,848	$10,848	$21,696
Vehicle PD #1005 Replacement (Lease Program)	$0	$0	$0	$0	$11,124	$11,124
Vehicle PD #1006 Replacement (Lease Program)	$10,021	$10,021	$10,021	$10,848	$10,848	$51,759
Vehicle PD #1007 Replacement (Lease Program)	$10,021	$10,021	$10,021	$10,848	$10,848	$51,759

Vehicle PD #1008 Replacement (Lease Program)	$4,596	$4,596	$4,596	$4,596	$4,596	$22,980
Vehicle PD #1010 Replacement (Lease Program)	$0	$0	$0	$0	$5,224	$5,224
Vehicle PD #1011 Replacement (Lease Program)	$0	$0	$0	$0	$6,330	$6,330
Vehicle PD #1012 Replacement (Lease Program)	$10,021	$10,021	$10,021	$10,848	$10,848	$51,759
Vehicle PD #1013 Replacement (Lease Program)	$10,021	$10,021	$10,021	$10,848	$10,848	$51,759
Vehicle PD #1015 Replacement (Lease Program)	$10,021	$10,021	$10,021	$10,848	$10,848	$51,759
Vehicle PD #1016 Replacement (Lease Program)	$6,728	$6,728	$6,728	$6,728	$6,728	$33,640
Vehicle PD #1020 Replacement (Lease Program)	$0	$0	$0	$10,848	$10,848	$21,696
Vehicle PD #1021 Replacement (Lease Program)	$0	$0	$0	$0	$6,330	$6,330
Vehicle PD #1022 Replacement (Lease Program)	$0	$0	$0	$0	$11,124	$11,124
Vehicle PD #1023 Replacement (Lease Program)	$0	$0	$0	$0	$11,124	$11,124
Vehicle PD #1024 Replacement (Lease Program)	$0	$0	$0	$10,848	$10,848	$21,696
Vehicle PD #1025 Replacement (Lease Program)	$0	$0	$0	$0	$11,124	$11,124
Vehicle PD #1026 Replacement (Lease Program)	$0	$0	$0	$0	$11,124	$11,124
Vehicle PD #1027 Replacement (Lease Program)	$0	$0	$0	$0	$11,124	$11,124
Vehicle PD #1028 Replacement (Lease Program)	$0	$0	$0	$10,848	$10,848	$21,696
Vehicle PD #1029 Replacement (Lease Program)	$0	$0	$0	$10,848	$10,848	$21,696

Vehicle PD #1030 Replacement (Lease Program)	$0	$0	$0	$10,848	$10,848	$21,696
Vehicle PD #1031 Replacement (Lease Program)	$0	$0	$0	$0	$6,330	$6,330
Vehicle PD #1032 Replacement (Lease Program)	$0	$0	$0	$10,848	$10,848	$21,696
Vehicle PD #1033 Replacement (Lease Program)	$0	$0	$0	$0	$6,330	$6,330
Vehicle PD #1034 Replacement (Lease Program)	$0	$0	$0	$0	$11,124	$11,124
Vehicle PD #1035 Replacement (Lease Program)	$0	$0	$0	$10,848	$10,848	$21,696
Vehicle PD #1036 Replacement (Lease Program)	$0	$0	$0	$0	$6,330	$6,330
Vehicle PD #1037 Replacement (Lease Program)	$0	$0	$0	$0	$11,124	$11,124
Vehicle PD #1038 Replacement (Lease Program)	$0	$0	$0	$10,848	$10,848	$21,696
Vehicle PD #1040 Replacement (Lease Program)	$0	$0	$0	$10,848	$10,848	$21,696
Vehicle PD #1041 Replacement (Lease Program)	$0	$0	$0	$10,848	$10,848	$21,696
Vehicle PD #1042 Replacement (Lease Program)	$0	$0	$0	$0	$11,124	$11,124
Vehicle PD #1043 Replacement (Lease Program)	$5,493	$5,493	$5,493	$5,493	$5,493	$27,465
Vehicle PD #1044 Replacement (Lease Program)	$5,573	$5,573	$5,573	$5,573	$5,573	$27,865
Vehicle CD #30 Replacement (Lease Program)	$0	$0	$0	$0	$6,330	$6,330
Vehicle CD #31 Replacement (Lease Program)	$0	$0	$0	$6,138	$6,138	$12,276
Vehicle CD #32 Replacement (Lease Program)	$0	$0	$0	$6,138	$6,138	$12,276

Vehicle CD #34 Replacement (Lease Program)	$0	$0	$0	$6,138	$6,138	$12,276
Vehicle CD #35 Replacement (Lease Program)	$0	$0	$0	$6,138	$6,138	$12,276
Vehicle CD #36 Replacement (Lease Program)	$0	$0	$0	$6,138	$6,138	$12,276
Vehicle CD #40 Replacement (Lease Program)	$0	$0	$0	$0	$6,330	$6,330
Vehicle CD #41 Replacement (Lease Program)	$0	$6,931	$6,931	$6,931	$6,931	$27,724
Vehicle CD #42 Replacement (Lease Program)	$0	$0	$0	$6,728	$6,728	$13,456
Vehicle CD #45 Replacement (Lease Program)	$0	$0	$0	$6,138	$6,138	$12,276
Vehicle CD #49 Replacement (Lease Program)	$6,728	$6,728	$6,728	$6,728	$6,728	$33,640
Vehicle PW #11 Replacement (Lease Program)	$0	$0	$0	$0	$7,861	$7,861
Vehicle PW #12 Replacement (Lease Program)	$6,728	$6,728	$6,728	$6,728	$6,728	$33,640
Vehicle PW #15 Replacement (Lease Program)	$0	$0	$0	$0	$6,330	$6,330
Vehicle PW #401 Replacement (Lease Program)	$0	$0	$0	$6,138	$6,138	$12,276
Vehicle PW #402 Replacement (Lease Program)	$0	$0	$0	$0	$7,861	$7,861
Vehicle PW #403 Replacement (Lease Program plus After Market Equipment)	$0	$96,613	$41,760	$41,760	$41,760	$221,893
Vehicle PW #405 Replacement (Lease Program plus After Market Equipment)	$53,080	$22,080	$22,080	$22,080	$22,080	$141,400
Vehicle PW #406 Replacement (Lease Program plus After Market Equipment)	$0	$0	$0	$0	$100,489	$100,489
Vehicle PW #407 Replacement (Lease Program plus After Market Equipment)	$0	$0	$0	$99,157	$44,304	$143,461

Vehicle PW #408 Replacement (Lease Program plus After Market Equipment)	$95,401	$40,548	$40,548	$40,548	$40,548	$257,593
Vehicle PW #409 Replacement (Lease Program plus After Market Equipment)	$0	$15,104	$8,640	$8,640	$8,640	$41,024
Vehicle PW #411 Replacement (Lease Program plus After Market Equipment)	$0	$0	$97,861	$43,008	$43,008	$183,877
Vehicle PW #412 Replacement (Lease Program plus After Market Equipment)	$22,823	$10,223	$10,223	$10,223	$10,223	$63,715
Vehicle PW #413 Replacement (Lease Program plus After Market Equipment)	$0	$0	$15,284	$8,820	$8,820	$32,924
Vehicle PW #414 Replacement (Lease Program plus After Market Equipment)	$0	$0	$0	$0	$100,489	$100,489
Vehicle PW #415 Replacement (Lease Program plus After Market Equipment)	$0	$96,613	$41,760	$41,760	$41,760	$221,893
Vehicle PW #416 Replacement (Lease Program plus After Market Equipment)	$0	$0	$97,861	$43,008	$43,008	$183,877
Vehicle PW #417 Replacement (Lease Program plus After Market Equipment)	$0	$0	$0	$99,157	$44,304	$143,461
Vehicle PW #418 Replacement (Lease Program plus After Market Equipment)	$0	$0	$0	$0	$22,823	$22,823
Vehicle PW #429 Replacement (Lease Program plus After Market Equipment)	$14,925	$8,461	$8,461	$8,461	$8,461	$48,769
Vehicle PW #432 Replacement (Lease Program plus After Market Equipment)	$0	$0	$0	$0	$15,644	$15,644
Vehicle PW #433 Replacement (Lease Program plus After Market Equipment)	$0	$0	$97,861	$43,008	$43,008	$183,877
Vehicle PW #436 Replacement (Lease Program)	$6,726	$6,726	$6,726	$6,726	$6,726	$33,630
Vehicle PW #437 Replacement	$41,514	$0	$0	$0	$0	$41,514
Vehicle PW #432R0515 Replacement (Lease Program plus After Market Equipment)	$0	$0	$23,292	$10,692	$10,692	$44,676
Vehicle PW #501 Replacement (Lease Program)	$5,573	$5,573	$5,573	$5,573	$5,573	$27,865

Vehicle PW #503 Replacement (Lease Program)	$6,728	$6,728	$6,728	$6,728	$6,728	$33,640
Vehicle PW #504 Replacement (Lease Program)	$0	$0	$0	$0	$5,444	$5,444
Vehicle PW #520 Replacement (Lease Program)	$0	$0	$0	$0	$6,312	$6,312
Vehicle PW #539 Replacement (Lease Program)	$7,105	$7,105	$7,105	$7,105	$7,105	$35,525
Vehicle PW #540 Replacement (Lease Program plus After Market Equipment)	$24,693	$10,160	$10,160	$10,160	$10,160	$65,333
Vehicle PW #541 Replacement (Lease Program)	$5,493	$5,493	$5,493	$5,493	$5,493	$27,465
Vehicle PW #542 Replacement (Lease Program plus After Market Equipment)	$0	$0	$23,292	$10,692	$10,692	$44,676
Vehicle PW #543 Replacement (Lease Program plus After Market Equipment)	$0	$23,076	$10,476	$10,476	$10,476	$54,504
Vehicle PW #548 Replacement (Lease Program)	$0	$6,931	$6,931	$6,931	$6,931	$27,724
Vehicle PW #550 Replacement (Lease Program plus After Market Equipment)	$95,401	$40,548	$40,548	$40,548	$40,548	$257,593
Vehicle PW #555 Replacement (Lease Program plus After Market Equipment)	$0	$0	$0	$0	$100,489	$100,489
Vehicle PW #600 Replacement (Lease Program)	$4,596	$4,596	$4,596	$4,596	$4,596	$22,980
Vehicle PW #611 Replacement (Lease Program plus After Market Equipment)	$0	$0	$0	$99,157	$44,304	$143,461
Vehicle PW #614 Replacement (Lease Program plus After Market Equipment)	$0	$23,076	$10,476	$10,476	$10,476	$54,504
Vehicle PW #615 Replacement (Lease Program plus After Market Equipment)	$0	$0	$0	$14,925	$8,461	$23,386
Vehicle PW #616 Replacement (Lease Program plus After Market Equipment)	$0	$23,076	$10,476	$10,476	$10,476	$54,504
Vehicle PW #617 Replacement (Lease Program)	$0	$0	$0	$0	$7,861	$7,861

Vehicle PW #618 Replacement (Lease Program plus After Market Equipment)	$0	$0	$15,284	$8,820	$8,820	$32,924
Vehicle PW #701 Replacement (Lease Program)	$4,596	$4,596	$4,596	$4,596	$4,596	$22,980
Vehicle PW #702 Replacement (Lease Program)	$0	$6,931	$6,931	$6,931	$6,931	$27,724
Vehicle PW #703 Replacement (Lease Program)	$0	$0	$0	$0	$5,444	$5,444
Vehicle PW #705 Replacement (Lease Program)	$0	$0	$0	$7,339	$7,339	$14,678
Vehicle PW #706 Replacement (Lease Program)	$0	$0	$0	$0	$7,861	$7,861
Vehicle PW #708 Replacement (Lease Program)	$0	$0	$0	$0	$7,861	$7,861
Ambulance Replacement	$199,500	$0	$209,500	$220,000	$232,000	$861,000
CLRFPD Donation	$0	$0	($205,000)	$0	$0	($205,000)
Fire Engine Replacement	$535,000	$0	$0	$550,000	$0	$1,085,000
Vehicle FD #302 Replacement (Lease Program)	$0	$0	$0	$6,138	$6,138	$12,276
Vehicle FD #303 Replacement (Lease Program)	$0	$0	$0	$0	$6,330	$6,330
Vehicle FD #304 Replacement (Lease Program)	$0	$0	$0	$0	$6,330	$6,330
Vehicle FD #305 Replacement (Lease Program)	$0	$0	$0	$0	$6,330	$6,330
Vehicle FD #330 Replacement (Lease Program)	$0	$0	$0	$0	$6,330	$6,330
Vehicle FD #332 Replacement (Lease Program)	$0	$0	$0	$6,138	$6,138	$12,276
Vehicle FD #333 Replacement (Lease Program)	$6,728	$6,728	$6,728	$6,728	$6,728	$33,640
Vehicle FD #336 Replacement (Lease Program)	$5,573	$5,573	$5,573	$5,573	$5,573	$27,865

Vehicle FD #337 Replacement (Lease Program)	$4,596	$4,596	$4,596	$4,596	$4,596	$22,980
Vehicle FD #359 Replacement	$0	$0	$0	$0	$100,000	$100,000
Vehicle TO #804 Replacement (Lease Program)	$0	$0	$0	$7,339	$7,339	$14,678
Total - Vehicles	**$1,236,023**	**$584,057**	**$805,322**	**$1,908,221**	**$1,883,267**	**$6,416,890**
BUILDINGS & BUILDING IMPROVEMENTS						
Security Enhancements (City Hall Council Chambers & Administrative Areas)	$50,000	$0	$0	$0	$0	$50,000
Arc Flash Study (Fleets)	$0	$0	$0	$0	$20,000	$20,000
Arc Flash Study (Streets)	$0	$0	$0	$0	$20,000	$20,000
Boiler Replacement (City Hall)	$0	$0	$0	$0	$10,000	$10,000
Carpet Replacement (City Hall Administrative Areas)	$0	$0	$0	$100,000	$15,000	$115,000
Cat Walk & Railing Installation (City Hall 2nd Floor)	$21,000	$0	$0	$0	$0	$21,000
Chiller Replacement (City Hall)	$0	$0	$0	$12,500	$400,000	$412,500
Fuel Island Replacement (City Hall)	$0	$50,000	$350,000	$0	$0	$400,000
Gas Monitoring System Sensor Replacement	$0	$11,000	$0	$0	$0	$11,000
Variable Frequency Drive Replacement (HVAC system and supply fans)	$18,000	$0	$0	$0	$0	$18,000
Office Modifications (NAPA Parts Room)	$22,000	$0	$0	$0	$0	$22,000
Flooring Replacement (Fire Station #1)	$0	$0	$0	$50,000	$0	$50,000
Storage Building (Three Oaks Recreation Area)	$0	$9,200	$81,426	$0	$0	$90,626
Total - Buildings & Building Improvements	**$111,000**	**$70,200**	**$431,426**	**$162,500**	**$465,000**	**$1,240,126**

INFORMATION TECHNOLOGY						
Asset Management Software	$33,600	$34,272	$34,960	$35,660	$36,370	$174,862
Document Imaging (Annual License, Equipment, Training)	$30,000	$30,000	$30,000	$30,000	$30,000	$150,000
Document Imaging Expansion (Back scanning)	$19,500	$19,500	$9,500	$0	$0	$48,500
PC Replacement Program	$42,000	$42,000	$42,000	$42,000	$42,000	$210,000
Fiber Optic Network Installation	$85,860	$575,000	$623,310	$0	$0	$1,284,170
Community Development Software	$60,000	$60,000	$60,000	$60,000	$60,000	$300,000
License Module	$16,000	$10,000	$10,000	$10,000	$10,000	$56,000
Automate Software Update Technology	$0	$44,000	$5,300	$5,300	$5,300	$59,900
Disaster Recovery Plan Development	$111,000	$3,500	$3,500	$3,500	$3,500	$125,000
IT Strategic Plan/Needs Assessment	$0	$0	$25,000	$0	$0	$25,000
In-Squad Computer & Docking Station Replacement	$18,000	$20,000	$32,000	$34,000	$34,000	$138,000
Total - Information Technology	**$415,960**	**$838,272**	**$875,570**	**$220,460**	**$221,170**	**$2,571,432**
STORM WATER						
Crystal Lake Watershed-Based Plan	$75,000	$25,000	$0	$0	$0	$100,000
Lake Analysis - USGS/ISGS Analysis	$37,500	$12,500	$0	$0	$0	$50,000
Lake Analysis - Preliminary Engineering	$0	$12,500	$12,500	$0	$0	$25,000
Lake Analysis - Regulatory Approval/Public Involvement	$0	$0	$25,000	$12,500	$12,500	$50,000
Woodland Channel - Design	$3,288	$0	$0	$0	$0	$3,288
Woodland Channel - Permitting	$5,000	$0	$0	$0	$0	$5,000
Woodland Channel - Construction Oversight	$3,288	$0	$0	$0	$0	$3,288

Woodland Channel - Construction	$48,424	$0	$0	$0	$0	$48,424
NCLPBIA City Storm Sewer - Design	$284,458	$0	$0	$0	$0	$284,458
NCLPBIA City Storm Sewer - Property/Easement Acquisition	$108,753	$0	$0	$0	$0	$108,753
NCLPBIA City Storm Sewer - Permitting	$0	$71,115	$0	$0	$0	$71,115
NCLPBIA City Storm Sewer - Construction Oversight	$0	$71,115	$213,344	$0	$0	$284,459
NCLPBIA City Storm Sewer - Construction	$0	$711,145	$2,133,435	$0	$0	$2,844,580
Green Oaks Storm Sewer - Design	$0	$0	$0	$58,083	$0	$58,083
Green Oaks Storm Sewer - Permitting	$0	$0	$0	$29,042	$0	$29,042
Green Oaks Storm Sewer - Construction Oversight	$0	$0	$0	$0	$58,083	$58,083
Green Oaks Storm Sewer - Construction	$0	$0	$0	$0	$580,830	$580,830
Honeysuckle Storm Sewer - Design	$3,500	$0	$0	$0	$0	$3,500
Honeysuckle Storm Sewer - Permitting	$2,500	$0	$0	$0	$0	$2,500
Honeysuckle Storm Sewer Imprv - Construction Oversight	$3,500	$0	$0	$0	$0	$3,500
Honeysuckle Storm Sewer Imprv - Construction	$28,140	$0	$0	$0	$0	$28,140
Mary Lane Storm Sewer - Design	$17,127	$0	$0	$0	$0	$17,127
Mary Lane Storm Sewer - Permitting	$4,282	$0	$0	$0	$0	$4,282
Mary Lane Storm Sewer - Construction Oversight	$17,127	$0	$0	$0	$0	$17,127
Mary Lane Storm Sewer - Construction	$171,270	$0	$0	$0	$0	$171,270
Union/College Storm Sewer - Design	$38,300	$0	$0	$0	$0	$38,300
Union/College Storm Sewer - Permitting	$19,150	$0	$0	$0	$0	$19,150

Union/College Storm Sewer - Construction Oversight	$0	$38,300	$0	$0	$0	$38,300
Union/College Storm Sewer - Construction	$0	$383,000	$0	$0	$0	$383,000
Garden Vista Depression Outlet - Design	$12,006	$0	$0	$0	$0	$12,006
Garden Vista Depression Outlet - Construction Oversight	$12,006	$0	$0	$0	$0	$12,006
Garden Vista Depression Outlet - Construction	$120,060	$0	$0	$0	$0	$120,060
Pine/Oriole Depression - Design	$0	$10,400	$10,400	$10,400	$10,400	$41,600
Pine/Oriole Depression - Land Acqusition	$0	$222,022	$222,022	$222,022	$222,022	$888,088
Pine/Oriole Depression - Construction Oversight	$0	$6,000	$6,000	$6,000	$6,000	$24,000
Pine/Oriole Depression - Construction	$0	$26,900	$26,900	$26,900	$26,900	$107,600
Pine/Oriole Depression - Other Costs	$0	$9,800	$9,800	$9,800	$9,800	$39,200
Barlina Culvert Replacement - Construction Oversight	$0	$24,150	$0	$0	$0	$24,150
Barlina Culvert Replacement - Construction	$0	$332,860	$0	$0	$0	$332,860
Broadway Culvert Replacement - Permitting	$4,313	$0	$0	$0	$0	$4,313
Broadway Culvert Replacement - Construction Oversight	$0	$8,625	$0	$0	$0	$8,625
Broadway Culvert Replacement - Construction	$0	$186,400	$0	$0	$0	$186,400
Country Club Culvert Replacement - Permitting	$4,025	$0	$0	$0	$0	$4,025
Country Club Culvert Replacement - Construction Oversight	$0	$8,050	$0	$0	$0	$8,050
Country Club Culver Replacement - Construction	$0	$186,400	$0	$0	$0	$186,400

Dartmoor Culvert Replacement - Construction Oversight	$0	$25,875	$0	$0	$0	$25,875
Dartmoor Culvert Replacement - Construction	$0	$349,160	$0	$0	$0	$349,160
Lake Ave Culvert Repair - Construction	$0	$48,300	$0	$0	$0	$48,300
McHenry Ave Culvert Replacement - Construction Oversight	$0	$25,300	$0	$0	$0	$25,300
McHenry Ave Culvert Replacement - Construction	$0	$290,655	$0	$0	$0	$290,655
Highland Culvert Upsize - Design	$0	$0	$7,545	$0	$0	$7,545
Highland Culvert Upsize - Permitting	$0	$0	$0	$0	$3,773	$3,773
St Andrews Culvert Upsize - Design	$0	$0	$18,733	$0	$0	$18,733
St Andrews Culvert Upsize - Permitting	$0	$0	$0	$0	$9,366	$9,366
Restablish Crystal Creek - Design	$0	$0	$87,096	$0	$0	$87,096
Restablish Crystal Creek - Permitting	$0	$0	$0	$0	$65,322	$65,322
Rain Garden Installation (Clover/Edgewater)	$0	$0	$30,000	$0	$0	$30,000
Rain Garden Installation (Fair Oaks/Corrine)	$0	$0	$30,000	$0	$0	$30,000
Crystal Vista East Roadway Drainage Retrofit - Engineering	$0	$73,260	$0	$0	$0	$73,260
Crystal Vista South Roadway Drainage Retrofit - Engineering	$0	$0	$99,900	$0	$0	$99,900
Edgewater Storage (Regrade Kamijima Park) - Engineering	$0	$6,764	$0	$0	$0	$6,764
Edgewater Storage (Regrade Kamijima Park) - Construction Oversight	$0	$6,764	$0	$0	$0	$6,764
Edgewater Storage (Regrade Kamijima Park) - Construction	$0	$67,639	$0	$0	$0	$67,639
City Property Drainage Swale	$25,000	$0	$0	$0	$0	$25,000

City Hall Detention Basin - Design	$0	$0	$0	$64,922	$0	$64,922
City Hall Detention Basin - Permitting	$0	$0	$0	$0	$129,844	$129,844
North-South Drain Tile Replacement - Design	$0	$20,745	$0	$0	$0	$20,745
North-South Drain Tile Replacement - Permitting	$0	$10,373	$0	$0	$0	$10,373
North-South Drain Tile Replacement - Construction Oversight	$0	$0	$20,745	$0	$0	$20,745
North-South Drain Tile Replacement - Construction	$0	$0	$207,450	$0	$0	$207,450
Total - Storm Water	**$1,048,017**	**$3,271,117**	**$3,160,870**	**$439,669**	**$1,134,840**	**$9,054,513**
WATER & SEWER FUND CAPITAL						
ArcFlash Study (WTPs)	$0	$0	$0	$0	$20,000	$20,000
ArcFlash Study (WW)	$0	$0	$0	$0	$20,000	$20,000
Air Compressor (PW #561) Replacement	$0	$0	$0	$0	$20,000	$20,000
SCADA Communication System (WTP) Upgrade	$8,000	$72,000	$0	$0	$0	$80,000
Water Delivery Study	$100,000	$0	$0	$0	$0	$100,000
Water Master Plan Update	$0	$0	$0	$0	$60,000	$60,000
Collection System Analysis	$0	$0	$0	$0	$50,000	$50,000
WM Relocation - Route 14 (IL 176 to CL Ave)	$220,000	$0	$0	$0	$0	$220,000
WM Replacement - IL 176 @ Main	$0	$0	$853,500	$0	$0	$853,500
WM Replacement - Main @ CL Ave	$0	$200,000	$0	$0	$0	$200,000
WM Replacement - McCormick Tower Area	$0	$0	$94,500	$1,350,000	$0	$1,444,500
WM Replacement - Brink Street	$0	$24,194	$0	$180,643	$0	$204,837

WM Replacement - Elmhurst Street	$0	$61,971	$0	$0	$0	$61,971
WM Replacement - Dole Avenue	$0	$0	$233,666	$0	$0	$233,666
WM Replacement - Dole Avenue Phase I	$0	$0	$0	$0	$615,351	$615,351
WTP #2 Expansion	$525,000	$5,500,000	$0	$0	$0	$6,025,000
WTP #3 Softener Rehabilitation	$0	$0	$50,000	$425,000	$0	$475,000
WTP #4 MCC, Generator and Transfer Switch Replacement	$1,200,000	$0	$0	$0	$0	$1,200,000
WTP #5 Rehabilitation (iron filter, roof, hvac, PLCs)	$90,000	$1,460,000	$0	$0	$0	$1,550,000
MCC Replacement (LS #12)	$0	$125,000	$0	$0	$0	$125,000
MCC Replacement (WWTP #3 Generator Feed)	$0	$250,000	$0	$0	$0	$250,000
MCC Replacement (WWTP #3 PEPs)	$0	$0	$100,000	$0	$0	$100,000
Sand Filter Building HVAC Replacement (WWTP #3)	$85,000	$0	$0	$0	$0	$85,000
Grit Building HVAC Replacement (WWTP #2)	$0	$60,000	$0	$0	$0	$60,000
Raw Building Concrete Ceiling Repair (WWTP #2)	$25,000	$0	$0	$0	$0	$25,000
Security Fence/Gate Repairs (WWTP #2)	$0	$30,000	$0	$0	$0	$30,000
Parking Lot/Driveway Reconstruction (WWTP #2)	$200,000	$0	$0	$0	$0	$200,000
UST Removal (LS #12)	$0	$0	$50,000	$0	$0	$50,000
Terrain Vehicle PW #707 Replacement	$0	$13,000	$0	$0	$0	$13,000
Terrain Vehicle PW #723 Replacement	$13,000	$0	$0	$0	$0	$13,000
Air Valve Replacement (WWTP #2 Aeration Tanks #7-#10)	$0	$0	$0	$0	$300,000	$300,000
Alum Tank Replacement (WWTP #2)	$0	$200,000	$0	$0	$0	$200,000

Chlorides Analyzer System (WWTP #2 & WWTP #3)	$0	$40,000	$0	$0	$0	$40,000
Discrete Analyzer AQ1 (WWTP #2 Lab)	$0	$50,000	$0	$0	$0	$50,000
ICP OES Analyzer (WWTP #3 Lab)	$0	$0	$85,000	$0	$0	$85,000
Emergency Generator Installation (LS #02)	$71,000	$0	$0	$0	$0	$71,000
Emergency Generator Installation (LS #08)	$40,000	$0	$0	$0	$0	$40,000
Emergency Generator Installation (LS #10)	$66,000	$0	$0	$0	$0	$66,000
Emergency Generator Installation (LS #17)	$59,000	$0	$0	$0	$0	$59,000
Emergency Generator Installation (LS #28)	$59,000	$0	$0	$0	$0	$59,000
Generator Replacement (LS #22)	$0	$0	$350,000	$0	$0	$350,000
Generator & Pump Replacements (LS #19)	$0	$0	$0	$170,000	$0	$170,000
LS #12 Headworks Pump Replacement (WWTP #3)	$0	$96,000	$0	$0	$0	$96,000
Sand Replacement (WWTP #2 Sand Filter)	$0	$80,000	$0	$0	$0	$80,000
Sand Replacement (WWTP #3 Sand Filter)	$0	$0	$40,000	$0	$0	$40,000
Submersible Pump Replacement (LS #11)	$0	$0	$0	$36,000	$0	$36,000
Submersible Pump Replacement (Cove Pond LS)	$0	$0	$0	$36,000	$0	$36,000
Submersible Pump Replacement (LS #22)	$79,766	$0	$0	$0	$0	$79,766
Submersible Pump Replacement (LS #23)	$0	$0	$0	$85,000	$0	$85,000
Submersible Pump Replacement (LS #24)	$0	$0	$0	$60,000	$0	$60,000
Submersible Pump Replacement (LS #25)	$0	$0	$60,000	$0	$0	$60,000

Trash Pump (PW #709) Replacement	$32,000	$0	$0	$0	$0	$32,000
LS #06 Rehabilitation	$0	$0	$0	$65,000	$0	$65,000
LS #07 Rehabilitation	$0	$0	$0	$0	$65,000	$65,000
LS #09 Rehabilitation	$690,850	$0	$0	$0	$0	$690,850
LS #14 Rehabilitation	$60,000	$500,000	$0	$0	$0	$560,000
LS #15 Rehabilitation	$0	$0	$65,000	$600,000	$0	$665,000
Developer Donation	$0	$0	($65,000)	($600,000)	$0	($665,000)
LS #16 Rehabilitation	$0	$50,000	$500,000	$0	$0	$550,000
Primary Effluent Pump Rehabilitation (WWTP #3)	$0	$100,000	$0	$0	$0	$100,000
Return Flow Pump Station Rehabilitation (WWTP #3)	$0	$0	$30,000	$0	$0	$30,000
SCADA Improvements (WWTP #2)	$17,000	$186,000	$78,000	$0	$0	$281,000
Redundant UV System (WWTP #2)	$0	$75,000	$450,000	$0	$0	$525,000
Total - Water & Sewer Fund Capital	$3,640,616	$9,173,165	$2,974,666	$2,407,643	$1,150,351	$19,346,441
LIBRARY FUND CAPITAL	**$1,333,401**	**$0**	**$0**	**$0**	**$0**	**$1,333,401**
GRAND TOTAL WITH LIBRARY	**$12,654,454**	**$18,455,567**	**$13,130,586**	**$7,817,700**	**$8,252,253**	**$60,310,560**
GRAND TOTAL WITHOUT LIBRARY	**$11,321,053**	**$18,455,567**	**$13,130,586**	**$7,817,700**	**$8,252,253**	**$58,977,159**

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2018/2019

SUPPLEMENTAL INFORMATION

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2018/2019

BUDGET APPROVAL

AN ORDINANCE APPROVING THE ANNUAL BUDGET OF THE CITY OF CRYSTAL LAKE, ILLINOIS, FOR THE FISCAL YEAR

BEGINNING MAY 1, 2018 AND ENDING APRIL 30, 2019

WHEREAS, the City Council designates a Budget Officer for the City who shall compile an annual budget for the City of Crystal Lake; and

WHEREAS, the Budget Officer has proposed to the corporate authorities a budget as required by Section 8-2-9.3 of the Illinois Municipal Code; and

WHEREAS, Section 8-2-9.9 of the Illinois Municipal Code requires that the corporate authorities of the City of Crystal Lake allow for public inspection of the tentative annual budget at least ten (10) days prior to its passage; and

WHEREAS, the tentative annual budget has been available for public inspection in the Office of the City Manager from April 3, 2018; and

WHEREAS, after proper notice being given, a public hearing was conducted on April 17, 2018, to obtain public comment on the tentative annual budget for the City of Crystal Lake for the fiscal year beginning May 1, 2018 and ending April 30, 2019.

NOW, THEREFORE, BE IT ORDAINED by the Mayor and City Council of the City of Crystal Lake, McHenry County and State of Illinois, as follows:

Section 1: The fiscal year budget of the City of Crystal Lake, McHenry County, Illinois, for the fiscal year beginning May 1, 2018 and ending April 30, 2019, in the form attached hereto is hereby approved and adopted.

Section 2: That a certified copy of this Ordinance and a copy of the budget hereby approved shall be filed with the McHenry County Clerk in accordance with the provisions of the statutes of the State of Illinois.

DATED at Crystal Lake, Illinois, this 17th day of April 2018.

APPROVED:

_____

Aaron T. Shepley, Mayor

ATTEST:

_____

Nick Kachiroubas, City Clerk

PASSED: April 17, 2018

APPROVED: April 17, 2018

Published in pamphlet form by the authority of the Mayor and City Council of the City of Crystal Lake.

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2018/2019

ACCOUNT DESCRIPTIONS

ACCOUNT DESCRIPTIONS

Personnel Services

Full-Time Wages
Includes salaries and wages of all full-time employees, officials and officers of the City of Crystal Lake.

Part-Time/Seasonal Wages
Includes wages of all part-time or seasonal employees of the City of Crystal Lake.

Overtime
Wages paid above regular salary for hours worked beyond standard required work schedule.

Pension Payments
Includes monthly payments to retired or disabled police officers and firefighters or their survivors eligible to receive payments from their retirement funds.

Group Insurance
Includes City's share of employee and dependent group term coverage.

City Portion Social Security
Includes City's share of Social Security expense.

City Portion IMRF
Includes City's share of Illinois Municipal Retirement Fund expense.

City Portion Medicare
Includes City's share of Medicare expense.

Contractual Services

Professional Services
Includes payment to outside technical or professional advisors or consultants.

Reimbursed Expenses
Includes all amounts that are paid by the City of Crystal Lake and reimbursed by an outside agency. Excludes Grants.

Legal
All costs related to legal services provided to the City.

Annual Audit
Includes payment to outside Certified Public Accountants for annual or special audit of City funds as required by law or direction of the City Council.

Pest Control
Includes all payments to outside consultants, vendors or other governmental agencies for control or abatement of vermin, mosquitoes, moths etc.

Publishing
Includes all legal advertising, statutory publication expenses and cost of miscellaneous publications.

Postage and Freight
Includes mailing machine postage, out-going shipment charges, stamps, postcards, insurance and registration fees, pre-printed envelopes and postage dues. Incoming transportation charges are to be charged to the same classification as the cost of the materials or supplies received.

Training
Includes transportation, mileage expense, meals, lodging and all necessary expenses incurred in performance of official duties. Also includes fees and expenses incurred for training courses, seminars, conferences, etc., relating to official duties.

Automotive Repair
Includes costs of miscellaneous parts to maintain City automobiles.

Dues and Subscriptions
Includes membership in technical and professional organizations and cost of subscribing to technical or professional publications, periodicals, bulletins or services from which the City will derive direct benefit.

Insurance and Bonding
Includes cost of all types of insurance, insurance riders and fidelity bonds except employee group life and health insurance.

Utilities
Includes costs of telephones, cellular phones, pagers, electricity, gas, heat fuel oil or propane for City buildings or installations.

Animal Control
Includes cost of outside vendors or other governmental units for housing, feeding or humanely disposing of animals.

Buildings and Offices Maintenance Services
Includes costs of services, including labor and materials, performed by outside vendors for maintenance and repair of buildings, offices, garages and installations.

Examinations
Includes all professional, laboratory or diagnostic fees paid to outside vendors for required examinations.

Operating Equipment Maintenance Services
Includes costs of services, including labor and materials, performed by outside vendors for maintenance and repair of all operating equipment: tractors, mowers, sweepers, automobiles, trucks, shop and plant equipment, traffic signals, instruments of all types, air conditioning equipment and minor apparatus and tools.

Office Equipment Maintenance Services
Includes costs of maintenance, including labor and materials, performed by outside vendors for maintenance and repair of office equipment; computers, office machines and furniture. Also includes service contracts.

Clothing Rental
Includes expense of rental clothing.

Radio Equipment
Includes costs of services, including labor and materials, performed by outside vendors for maintenance and repair of car radio receivers, paging equipment, control consoles and antenna tower, portable radios either by call or service contract.

Sidewalk Maintenance Services
Includes costs of services, including labor and materials, performed by outside vendors for maintenance and repair of sidewalks.

Storm Sewer Maintenance Services
Includes costs of services, including labor and materials performed by outside vendors for maintenance and repair of storm sewers.

Street Light Maintenance Services
Includes costs of services, including labor and materials, performed by outside vendors for maintenance and repair of streetlights. Also includes monthly service charge fee paid to outside vendors for street lights.

Plant Maintenance Services
Includes costs of services, including labor and materials, performed by outside vendors for maintenance and repair of utility plants and equipment.

Lines and Systems Maintenance Services
Includes costs of services, including labor and materials, performed by outside vendors for maintenance and repair of water and sewer lines, interceptors, force mains, valves and valve vaults and lift stations.

Fire Hydrants Maintenance Services
Includes costs of services, including labor and materials, performed by outside vendors for maintenance and repair of fire hydrants.

Employee Programs
Includes costs of employee recognition supplies and activities.

State Filing Fees
Includes annual compliance fees for police and fire pension funds.

Tree Removal Services
Includes costs of services, including labor and materials, performed by outside vendors for tree and stump removal.

Tree Planting Services
Includes costs of services, including labor and materials, performed by outside vendors for tree planting, watering and fertilizing.

Rent - Building or Equipment
Includes all rental costs of buildings and equipment.

Land Rental
Includes all rental costs of vacant land, parking lots, driveways, streets, roadways and easements.

Para Transit Services
Includes the City's portion of costs for the Dial-A-Ride program through the Regional Transportation Agency.

Contingency
Provides for unforeseen emergencies.

Debt Collection Services
Includes costs of services, including labor and materials, performed by outside vendors in collecting debts due.

Supplies and Materials

Office Supplies
Includes all supplies necessary for the operation of an office: copy paper, writing utensils, staples, etc. Does not include postage or pre-stamped envelopes, charges for stationery, printing and miscellaneous items.

Cleaning Supplies
Includes all cleaning supplies such as brooms, mops, brushes, solvents, soap, disinfectants, deodorizers, etc.

Landscape Materials
Includes materials such as grass seed, sod and plant materials, including trees.

Motor Fuel & Lubricants
Includes gasoline, motor oil, diesel fuel and other fuels and lubricants for cars, trucks, heavy equipment, etc.

Computer Hardware & Software
Includes all costs of computer hardware and software, including printers, yearly maintenance and software updates/upgrades.

Small Tools & Equipment
Includes all supplies and equipment of small unit value below the capitalization threshold of $5,000 (per item) and subject to either loss or rapid deterioration. Includes all hand tools, supplies and equipment used by mechanics, laborers, maintenance men, etc.

Automotive Supplies
Includes cost of materials and supplies used for maintenance and repair of automobiles, trucks and other heavy equipment.

Public Works Materials
Includes all bituminous patching material, cement, sand, gravel, street paint, etc.

Clothing
Includes clothing allowance for City personnel.

Water Meters and Parts
Includes costs of water meters and parts for maintenance and repair of water meters.

Fire Hydrants and Parts
Includes costs of all parts for maintenance and repair of fire hydrants.

Salt
Includes cost of water softener and ice control salt.

Chemicals and Sealants
Includes all chemicals for treatment of water and sewer lines, and system and installation maintenance.

Laboratory Supplies
Includes all laboratory supplies below the capitalization threshold of $5,000 (per item), such as Petri dishes, flasks, slides, automatic sampling parts, analytical reagents, etc.

Water Tap Materials
Includes costs of materials such as copper tubing, corporation codes, buffalo boxes and pressure fittings, etc., used in water taps.

Street Signs
Includes costs to purchase new and replacement street signs.

Operating Supplies
Includes cost of materials and supplies used for in-house maintenance and repair of operating equipment.

Plant Maintenance
Includes cost of materials and supplies, performed in-house, for maintenance and repair of utility plants and equipment.

Stationery and Printing
Includes all costs for printing, binding, photography, blueprinting and microfilming services by outside vendors, including City letterhead and return-address labels and envelopes.

Capital Outlay, account series 57000:
Capital Outlay includes the purchase of all real property such as land, buildings, machinery and equipment which benefit the current and future fiscal periods. Capital Outlay would include the purchase of all items which meet the following criteria:

- Must have an estimated useful life of more than three years;
- Must be capable of being permanently identified as an individual unit of property;
- Must belong to one of the general classes of property, which are considered as fixed assets in accordance with generally accepted accounting practices. Fixed assets are defined as items of more or less permanent property necessary to the operation of an enterprise. As a general rule, an item, which meets the first two requirements and has a unit cost of $10,000 (per item) or more, should be classified as Capital Outlay.

Buildings
Includes the construction or acquisition of permanent structures.

Office Equipment
Includes computers and or/machines and furniture.

Automotive Equipment
Includes automobiles and trucks and necessary equipment/alterations if purchased with a new vehicle.

Operating Equipment
Includes all machinery and equipment not included in Office Equipment, Automotive Equipment or Departmental Equipment.

Public Works Improvement
Includes costs for the extension of utilities to approved sites.

Streets
Includes construction costs of streets, parking lots, sidewalks, bridges, curbs, gutters, culverts, storm sanitary sewers, dry wells, airport runways and aprons, water lines, lighting systems, permanent signs, etc.

System Improvement
Includes construction and acquisition costs of water, sewer and storm sewer lines, manholes, lift stations, valve vaults, etc.

Land
Includes the cost of land, construction easements, permanent easements, legal and survey fees.

Departmental Equipment
Includes only those items, which are unique to a particular department such as automotive testing equipment, microscopes, automatic sampling devices, etc.

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2018/2019

GLOSSARY OF TERMS

GLOSSARY OF TERMS

ACCOUNTING SYSTEM: The total set of records and procedures that are used to record, classify, and report information on the financial status and operations of an entity.

ACCRUAL BASIS OF ACCOUNTING: The method of accounting under which transactions and events are recognized when they occur, regardless of when cash is received or paid.

ACTIVITY: A cost center for recording charges for services delivered or functions performed. Each activity has an assigned manager who is responsible for planning and conducting the various approved objectives or workload.

ADJUDICATION: Administrative Court conducted by the City for compliance issues and no criminal violation of local ordinance violations.

AD VALOREM PROPERTY TAXES: In proportion to value. A basis for levy of taxes on property.

AMORTIZATION: (1) The portion of the cost of a limited-life or tangible asset charged as an expense during a particular period. (2) The reduction of a debt by regular payments of principal and interest sufficient to retire the debt by maturity.

APPROPRIATION: An authorization made by the legislative body of a government, which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

APS: Automated Citation Program

ARRA: American Recovery and Reinvestment Act of 2009

ASE: Automotive Service Excellence

ASSESSED VALUATION: A valuation set upon real estate or other property by a government as a basis for levying taxes.

ASSESSMENT: (1) The process of making the official valuation of property for taxation. (2) The valuation placed upon property as a result of this process.

ASSETS: Property owned by a government, which has a monetary value.

ASSIGNED FUND BALANCE: The portion of a Governmental Fund's net assets to denote an

intended use of resources.

AVL: Automatic Vehicle Locater

BALANCED BUDGET: A plan (budget) setting forth expenditures and other uses for a given period being equal to or less than proposed revenues and other sources available.

BOND: A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date(s)) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt.

BUDGET: A plan setting forth the financial operations, embodying an estimate of proposed expenditures for a given period and the proposed means of financing them with available resources.

BUDGET DOCUMENT: The official written statement prepared by the Finance Department staff, which presents the proposed budget to the legislative body.

BUDGET MESSAGE: A general discussion of the proposed budget presented in writing as part of or supplement to the budget document. The budget message explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the chief executive and designated budget officer.

CAD: Computer Aided Dispatch

CALEA: The Commission on Accreditation for Law Enforcement Agencies

CAPITAL ASSETS: Assets of significant value and having a useful life of several years.

CAPITAL EXPENDITURES: A capital expenditure is a purchase of any item over a specified amount depending on the type of asset (i.e., small tools, vehicles and infrastructure) with a useful life of 3 years or more. Items purchased meeting the criteria are tracked in the asset management system.

CAPITAL IMPROVEMENTS BUDGET: A plan of proposed capital expenditures and the means of financing them. The capital budget is usually enacted as part of the complete annual budget, which includes capital outlays. The capital budget normally is based on a capital improvement plan (CIP).

CASH BASIS: The basis of accounting under which revenues are recorded when received in cash and expenditures (or expenses) are recorded when cash is disbursed.

CFA: Computerized Fleet Analysis

CMAQ: Congestion Mitigation and Air Quality

COMMITTED FUND BALANCE: The portion of a Governmental Fund's net assets with self-imposed constraints or limitations that have been placed by formal action at the highest level of decision making.

CRYSTAL LAKE FIRE PROTECTION DISTRICT: The City of Crystal Lake Fire Rescue Department services the unincorporated area of Crystal Lake with EMS and Fire Protection Services.

CSO: Community Service Officer

CVERT: Citizen Volunteers Employing Radar Team

DELINQUENT TAXES: Taxes, which remain unpaid on and after the date on which a penalty for non-payment is attached.

DIVISION: An organizational unit within a department for purposes of administration and cost accounting.

EAV: Equalized Assessed Valuation

EMS: Emergency Medical Services

ENTERPRISE FUND: A fund established to account for operations financed and operated in a manner similar to private business enterprises. In this case, the governing body intends that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

EPA: Environmental Protection Agency

ERP: Emergency Repair Program

ETSB: Emergency Telephone System Board

EVOC: Emergency Vehicle Operators Course

EVT: Emergency Vehicle Technician

EXPENDITURES: The payment of cash or the transfer of property or services for the purpose of

acquiring an asset, service or settling a loss. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, intergovernmental grants, entitlement and shared revenues.

FCC: Federal Communications Commission

FINES & FORFEITS: A sum of money imposed or surrendered as a penalty.

FISCAL YEAR: A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

FRA: Federal Rail Administration

FULL FAITH AND CREDIT: A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to bonds).

FUND: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

FUND BALANCE: The excess of a fund's assets over its liabilities, generally called a reserve. A negative fund balance is sometimes called a deficit.

GENERAL FUND: The fund used to account for all financial resources, except those required to be accounted for in another fund.

GENERAL OBLIGATION BONDS: When a government pledges its full faith and credit for the repayment of the bonds it issues, then those bonds are general obligation (GO) bonds. Sometimes the term is also used to refer to bonds, which are to be repaid from taxes and other general revenues.

GENERAL OBLIGATION REVENUE BONDS: Intended to be paid first from the revenues of the enterprise fund. They are backed by the full faith, credit and taxing power of the City.

GENERALLY ACCEPTED ACCOUNTING PRINCIPALS (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompasses the conventions, rules and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to State and local governments is the GASB.

GIS: Geographic Information System

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB): The authoritative accounting and financial reporting standard-setting body for government entities.

GOVERNMENTAL FUNDS: Funds used to account for the acquisition, use and balance of expendable financial resources and the related current liabilities-(except those accounted for in proprietary funds and fiduciary funds). Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

GRANT: A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the State and federal governments. Grants are usually made for a specified purpose.

HPC: Historical Preservation Commission

HVAC: Heating, Ventilating and Air Conditioning

ICAC: Internet Crimes Against Children

ICMA: International City/Council Management Association.

ICSC: International Council of Shopping Centers

IDOT: Illinois Department of Transportation

IMRF: Illinois Municipal Retirement Fund

INFRASTRUCTURE: The basic facilities, equipment, services and installations needed for the growth and functioning of a community. Includes roads, bridges, curbs and gutters, streets, sidewalks, drainage systems and lighting systems.

INTERGOVERNMENTAL REVENUES: Revenues from other governments in the form of grants, entities, shared revenues or payments in lieu of taxes.

INTERNAL SERVICE FUND: A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost reimbursement basis.

IPBC: Intergovernmental Personnel Benefit Cooperative. The IPBC is an entity created under Illinois State laws which allows municipal groups to band together for the purposes of health

insurance. The IPBC was created in 1979 and currently includes 59 municipalities or municipal entities as members.

JSA: Job Safety Analysis

LEGAL DEBT LIMIT: The maximum amount of outstanding gross or net debt legally permitted.

LEGAL DEBT MARGIN: The legal debt limit less outstanding debt subject to limitation.

LEGISLATIVE: Having the power to create laws.

LEVY: (1) (Verb) To impose taxes, special assessments or service charges for the support of government activities. (2) (Noun) The total amount of taxes, special assessments or service charges imposed by a government.

LEXIPOOL: A system of risk management tools consisting of web based public safety policy manuals and training bulletins.

MARKET VALUE: An assessor's estimate of what property would be worth on the open market if sold. The market value is set each year before taxes are payable.

MCDOT: McHenry County Department of Transportation

MCR: Mobile Capture Accident Reporting

METRA: Northeast Illinois commuter rail system serving Chicago and area suburbs.

MODIFIED ACCRUAL BASIS: The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash except for material and/or available revenues which should be accrued to reflect properly the taxes levied and revenue earned.

MOTOR FUEL TAX: Intergovernmental revenue from the State to be used for maintenance and construction of the municipal street system. The money comes from the State gasoline tax and fees from motor vehicle registration.

MATURITIES: The dates on which the principal or stated value of investments or debt obligations mature and may be reclaimed.

NONSPENDABLE FUND BALANCE: The portion of a Governmental Fund's net assets that are not available to be spent, either short-term or long-term, in either form or through legal restrictions.

NCS: National Citizen Survey

NPDES: National Pollutant Elimination System

OBJECTIVE: Serving as a goal; being the object of a course of action.

OC SPRAY: Oleoresin Capsicum or "pepper" spray

OPEB: Other Post-Employment Benefits

OPERATING BUDGET: A plan of financial operation embodying an estimate of proposed expenditures for the calendar year and the proposed means of financing them (revenue estimates).

OPERATING EXPENSES: Proprietary fund expenses related directly to the fund's primary activities.

OPERATING TRANSFER: Routine and/or recurring transfers of assets between funds.

ORDINANCE: A formal legislative enactment by the government body of a municipality. If it is not in conflict with any higher form of law, it has the full force and effect of law within the boundaries of the municipality to which it applies.

OTHER CHARGES: A level of budgetary appropriations which includes expenses for outside professional services, advertising, insurance, utility costs, repairs maintenance and miscellaneous costs.

PACE: Suburban bus service of the regional transportation authority.

PERFORMANCE INDICATORS: A quantitative or qualitative measurement of activity.

PERSONNEL SERVICES: A level of budgetary appropriations, which include expenses for salaries, wages, and related employee benefits such as the City's share of retirement and insurance.

POLICY: A set of guidelines used for making decisions.

PLC: Programmable logic controller

PROGRAM: Group activities, operations or organizational units directed to attaining specific purposes or objectives.

PROPRIETARY FUNDS: Account for government's ongoing organizations and activities that are similar to those often found in the private sector. All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of income, financial position and changes in financial position. Includes enterprise and internal service funds.

PZC: Planning and Zoning Commission

REGIONAL TRANSPORTATION AUTHORITY: Lead public transportation agency for Chicago area suburbs.

RESERVES: Assets kept back or saved for future use or special purpose.

RESIDUAL EQUITY TRANSFER: Non-recurring or non-routine transfers of assets between funds.

RESTRICTED FUND BALANCE: The portion of a Governmental Fund's net assets that are subject to external enforceable legal restrictions.

RETAINED EARNINGS: An equity account reflecting the accumulated earnings of the government's proprietary funds (those funds where service charges will recover costs of providing those services).

REVENUE: The term designates an increase to a fund's assets which:

- does not increase a liability (e.g., proceeds from a loan)
- does not represent a repayment of an expenditure already made
- does not represent a cancellation of certain liabilities; and
- does not represent an increase in contributed capital.

REVENUE ESTIMATE: A formal estimate of how much revenue will be earned from a specific revenue source for some future period, typically a future fiscal year.

SCADA: Supervisory Control and Data Acquisition

SPECIAL ASSESSMENT: A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

SPECIAL REVENUE FUND: A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes.

STP: Surface Transportation Program

SUPPLIES: A level of budgetary appropriations, which include expenses for commodities that are used, such as office supplies, operating supplies, and repair and maintenance supplies.

TAX CAPACITY: A valuation set upon real estate and certain personal property by the County Assessor as a basis for levying property taxes. The assessor determines the estimated market (resale) value of the property. This value is converted by a formula per the County Assessor.

TAX RATE: The property tax rate that is based on the taxes levied as a proportion of the property value.

TAX LEVY: The total amount to be raised by general property taxes for the purposes stated in a resolution certified to the County Assessor.

TAXES: Compulsory charges levied by a government to finance services performed for the common benefit.

TIF: Tax Increment Financing District.

TRU: Targeted Response Unit.

TRUTH IN TAXATION: The "taxation and notification law" requires local governments to set estimated levies, inform taxpayers about the impacts, and hold a separate hearing to take taxpayer input.

UDO: Unified Development Ordinance

UNASSIGNED FUND BALANCE: Available expendable financial resources in a Governmental Fund that are not the object of a tentative management plan, i.e. designations (Only in the General Fund, unless negative).

UPRR: Union Pacific Railroad

VARIANCE: A relaxation of the terms of the zoning ordinance where such variance will not be contrary to the public interest and where, owing to conditions peculiar to the property and not the result of the actions of the applicant, a literal enforcement of the ordinance would result in unnecessary and undue hardship.

WAS: Waste Activated Sludge

WORKLOADS: A measure of services provided.

WTP: Water Treatment Plant

WWTP: Wastewater

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2018/2019

APPENDICES

APPENDIX A – THE BUDGET PROCESS

The City of Crystal Lake has adopted the statutory procedure of utilizing a budget officer which procedure requires that an annual budget be adopted by the corporate authorities before the beginning of the fiscal year to which it pertains.

Strategic Action Plan

Recognizing the many challenges facing the community, City Council members and Department Heads actively engage in strategic planning processes. A Strategic Plan is developed for a five-year period and identifies the most important commitments that will achieve the community's vision and advance the City's mission. Key elements of the City's planning framework include:

- Establishing a process for review of an improvement in services managed by the City of Crystal Lake.
- Establishing the foundation for budgeting appropriate resources for specific outcomes.

Revenue Projections

Revenue projections for the new fiscal year begin early in the current fiscal year. Projections are made by the departments responsible for the revenues with help from the Finance staff. Projections are based upon consultations with state and local agencies, trend analysis, anticipated changes in the local and regional economy, and discussions with directly associated staff members. Although revenue projections are prepared early in the budget process, the budget revenue analysis continues with departmental budget development and extends until the budget is adopted based upon any new information.

Expenditures

The City of Crystal Lake uses a program-oriented budgeting process. Each budgeting unit is given a target or "baseline" funding level based upon the previous year's funding level. With a few exceptions, no fixed assets or wages and benefits are included in baseline funding. Any funding request that represents new expenditures and programs, or that is in excess of baseline funding, must be submitted as a separate request. Requests for capital purchases (fixed assets) must also be submitted separately.

Proposed Budget Analysis/Compilation

The Finance Department reviews and compiles a preliminary draft of departmental budgets to present to the Budget Team, which is comprised of the Budget Officer (City Manager),

Department Heads and Assistant Finance Director. During Budget Team meetings, each Department Head answers questions concerning their budget.

Given revenue projections and baseline funding requirements, budget changes in funding are made according to necessity and priority. A total recommended funding level is determined and is weighed against available resources.

Proposed Budget Development

The Budget Officer prepares and submits to the Crystal Lake City Council, the Proposed Annual Budget covering the next fiscal year. The Proposed Budget assumes for each fund that operating revenues and resources are equal to, or exceed expenditures. The Budget Officer's message summarizes funding requirements, major changes in programs and alternatives for funding.

City Council Budget Workshop

A budget workshop is held with the City Council to review and discuss the proposed budget. The workshop is open to the public. Discussions and budget revisions may occur up until the budget is adopted. The City Council make the tentative annual budget conveniently available for public inspection at least ten days prior to the passage of the annual budget.

Public Hearing/Budget Adoption

Not less than one week after publication of the tentative annual budget, and prior to final action on the budget, the City Council hold a public hearing on the tentative annual budget, after which hearing the tentative budget may be further revised and passed without any further inspection, notice, or hearing. At the public hearing, citizens may make formal comments concerning the proposed budget. The budget is approved by a vote of two-thirds of the members of the corporate authorities holding office.

Budget Amendments

The City Council may delegate authority to delete, add to or change the adopted budget, subject to such limitation or requirement for prior approval by the Budget Officer or City Manager as the Council, upon a majority vote of the members then holding office, may establish. No revision of the budget shall be made increasing the budget in the event funds are not available to effectuate the purpose of the revision.

The City Manager may transfer funds between units in the same fund. With the prior approval of the City Manager, Heads of Departments may transfer funds between line items within the same budgeting unit. Changes at the fund level require the approval of two-thirds of the City Council.

Basis of Budgeting

The City's annual budget for all funds is prepared using the inflows and outflows of current financial resources (modified basis of accounting). Current financial resources are cash or items such as receivables that will be converted into cash during the current fiscal period or that will be available soon enough after the end of the period to pay current-period liabilities.

Because the budget is prepared on a modified accrual basis for all funds but financial statements are prepared on a modified accrual (governmental funds) and accrual (enterprise and pension trust funds) basis, certain differences between the two methods need to be accounted for. Two most significant differences are 1) depreciation expense – the modified accrual basis does not recognize depreciation expense and will therefore result in higher fund balance/retained earnings than the accrual basis when adjusting for depreciation expense; and 2) purchase of capital items – the modified accrual basis recognizes the full cost of a capital asset when it is purchased rather than depreciating it over time and will therefore result in a lower fund balance/retained earnings than the accrual basis when adjusting for the purchase of capital items.

The City's Comprehensive Annual Financial Report contains two categories of basic financial statements, government-wide and fund financial statements. Government-wide financial statements are intended to provide an aggregated overview of the City's net assets and changes in net assets. The government-wide financial statements report on the City as a whole and assist in assessing operational accountability, whether the City has used its resources efficiently and effectively in meeting operating objectives. Operational accountability is best achieved by using essentially the same basis of accounting and measurement focus used by business organizations, the accrual basis and flow of economic resources measurement focus.

Fund financial statements, the other category of basic financial statements, assist in assessing whether the City has raised and spent financial resources in accordance with budget plans and compliance with pertinent laws and regulations. Fund financial statements focus on the short-term flow of current financial resources or fiscal accountability, rather than on the flow of economic resources.

APPENDIX B - FISCAL YEAR 2018-19 BUDGET CYCLE

Monday, September 11, 2017	Distribute FY2018-2019 Budget Manual to Departments
Thursday, October 26, 2017	Distribute Mid-Year Financial Review, Tax Levy Memorandum, and Financial Review to City Council
Tuesday, November 7, 2017	City Council consideration of a resolution determining the 2017 Tax Levy (the tax levy determination shall not be made less than 20 days prior to the adoption of the tax levy)
Saturday, November 25, 2017	Publish Notice of Truth in Taxation (notice to be published 7-14 days prior to public hearing)
Friday, December 15, 2017	FY2018-2019 Budget Request due from Departments FY2018-2019 Account Information due from Departments FY2018-2019 Objectives due from Departments
Tuesday, December 5, 2017	Public Hearing and Adoption of the 2017 Tax Levy
Monday, December 11, 2017	File 2017 Tax Levy with McHenry County Clerk
Thursday, March 8, 2018	Distribute Proposed FY2018-2019 Budget to City Council
Tuesday, April 3, 2018	Council consideration of a resolution to display publicly, the Proposed FY2018-2019 Budget and to set the Public Hearing date for the Proposed FY2018-2019 Budget (the tentative budget shall be available for public inspection at least 10 days prior to the passage of the annual budget)
Saturday, April 7, 2018	Publish Notice of Public Hearing for the FY2018-2019 Budget (notice to be published at least one week prior to the time of hearing)
Tuesday, April 17, 2018	Public Hearing and Adoption of the FY2018-2019 City Budget and Salary Ordinance
Friday, April 20, 2018	File Adopted FY2018-2019 Budget with the McHenry County Clerk

APPENDIX C - FINANCIAL POLICIES

Financial policies are the primary element to sound money management. They are a strongly recommended part of local government financial management. The National Advisory Council on State and Local Budgeting (NACSLB) recommends establishing budget practices through policy formation. The Government Finance Officer Association (GFOA) recommends establishment of a set of financial policies as part of the budgeting process. Financial policies are guiding principles for operational and strategic decision making related to financial management. Financial policies codify the methods of selection for improving the financial health of the City.

On April 17, 2018, the City Council will be requested to approve a comprehensive update to the City's financial policies with the approval of the City's 2018 Finance Policies and Procedures Manual. These policies will be reviewed whenever necessary to update for changes in law or generally accepted accounting principles. These policies may also be updated to enhance our understanding and implementation of sound financial practices, in response to changes and events that may affect our financial well-being.

The overall goal of this Comprehensive Financial Policy Document is to outline the best procedures and practices in governmental financial management. Adhering to these policies will help to ensure that the City maximizes its expenditures/expenses, preserves the safety of is public funds, and maintains a strong position in the financial community. The following briefly outlines the focus of each policy found in the Manual.

AUDIT

EXTERNAL AUDIT

State law requires that all general-purpose local governments publish within six months of the close of each fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR)

The Comprehensive Annual Financial Report (CAFR) is management's annual financial report to the taxpayers, governing council, oversight bodies, investors and creditors of the City. This report provides a historical picture of the City's financial status as of April 30 and activities for the year (May 1 to April 30). The City's external auditor provides an opinion of the City's financial statements as to whether they present fairly, in all material respects, the financial position of the City for the fiscal year ended April 30.

INTERNAL CONTROLS

Internal controls, which are an integral part of any organization, are put into place largely to allow management to monitor operations, identify business risks and generate pertinent information, both financial and nonfinancial, to drive needed action.

INTERNAL AUDIT (RISK ASSESSMENT)

Internal controls have long been regarded as the cornerstone in ensuring that assets are accounted for and used properly. The policy outlines the objectives of the policy, the procedural narratives to comply with the policy and the department responsibilities regarding internal controls.

SPECIAL AUDITS

Periodically, the City shall conduct special audits to ensure accuracy in reporting requirements. These special audits may include utility cost audits, municipal franchise and tax audits, sales tax audits, hotel/motel tax audits, and waste transfer station fee audits.

GENERAL ACCOUNTING

ACCOUNTING INTRODUCTION

The Financial Statements of the City of Crystal Lake are prepared in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board ("GASB"). The City applies all applicable GASB pronouncements.

GENERAL LEDGER AND CHART OF ACCOUNTS

The general ledger is defined as a group of accounts that supports the information shown in the major financial statements. The general ledger is used to accumulate all financial transactions of the City of Crystal Lake, and is supported by subsidiary ledgers that provide details for certain accounts in the general ledger. The general ledger is the foundation for the accumulation of data and reports.

JOURNAL ENTRIES

It is the City's policy to accurately prepare journal entries (inclusive of adequate supporting documentation) that comply with the City's adopted budget and City Council policies.

EXPENDITURES AND DISBURSEMENTS

ACCOUNTS PAYABLE MANAGEMENT

The City strives to maintain efficient business practices and good cost control. A well-managed accounts payable function can assist in accomplishing this goal from the purchasing decision

through payment and check reconciliation. It is the policy of the City that the recording of assets or expenses and the related liability is performed by an employee independent of ordering and receiving. The amounts recorded are based on the vendor invoice for the related goods or services. The Accounts Payable Division of the Finance Department of the City supports all City department needs by providing a timely and efficient manner to process payments in compliance with policies and procedures.

ACCOUNTS PAYABLE PAYMENTS VIA ELECTRONIC FUNDS TRANSFERS (EFT)

In Fiscal Year 2018-19, the City will be rolling out a new program to allow accounts payable payments to be made via Electronic Funds Transfers (EFTs). The use of electronic payments via electronic Automated Clearing House (ACH) provide both the sender and receiver with the advantages of improved controls, reduced chances for check fraud, better cash management and greatly reduced bank charges.

CASH DISBURSEMENT (CHECK-WRITING) POLICIES

The City is dedicated to ensuring the proper handling of cash and checks it receives as part of its business activities, accurate financial reporting, and promotion of appropriate security and stewardship of funds. This policy establishes the minimum requirements for proper cash and check handling by departments.

CONTRACT ADMINISTRATION MANUAL

This manual is intended as internal guidance to City contract administrators and Departments. After issuance of a contract award document, the Department is responsible for contract administration to assure that the services or goods are provided in accordance with the terms of the contract. Planning and proactive management of a contract are crucial to effective contract administration.

UTILIZING BIDSYNC FOR CONTRACT ADMINISTRATION

BidSync is a comprehensive system that the City uses to organize, automate and manage its entire procurement processes. A component of BidSync is its ability to manage contracts. Departments are encouraged to utilize BidSync for their contract administration processes.

ELECTRONIC FUNDS TRANSFER (EFT) POLICY AND PROCEDURES

The primary goal of this policy is to ensure Electronic Funds Transfers (EFTs) are initiated, executed, and approved in a secure manner. This policy establishes requirements with respect to payments via EFT for payments of City obligations to vendors.

FUEL CARD PROCEDURES

The Fuel Program is intended to be utilized for emergency operations and travel purposes. The Fuel Cards allow staff an opportunity to make practical decisions in obtaining fuel while traveling on City business or in cases of emergency. Management information reports are available, enabling the Department Head to improve management control and decision making.

PURCHASING POLICY

Purchasing is a support function that directly affects all City departments and division operating budgets, equipment inventories, and overhead costs. Purchasing is an important component in accomplishing various City goals and objectives in a cost-effective manner. This policy defines a scope of purchasing, the purpose, and goals of purchasing.

PREVAILING WAGE

The Illinois Prevailing Wage Act, 820 ILCS 130/1 et. seq., requires that for certain public works projects, prevailing wage be paid. It also contains some administrative and record keeping requirements that the City and its contractors are mandated to strictly follow.

SALES TAX EXEMPTION NUMBER

City purchases are not subject to sales tax, therefore, employees shall make efforts to inform vendors of the City's tax exempt status and to ensure that sales tax is not paid for purchases made with petty cash or credit cards.

TRAVEL, TRAINING AND CERTIFICATION POLICY

The City promotes the training, development, and education of its employees to improve the efficiency and effectiveness of City services. Travel, training and certification can play an important role in accomplishing the City's mission to provide superior and responsive governmental services to the people of Crystal Lake. Control of travel, training and certification authorization is the responsibility of each Department Director. All City personnel traveling or incurring business expenses on behalf of the City, and those responsible for the approval of these expenses, are expected to use these measures to assist in maintaining control over travel expenditures. The policies detailed here apply to all funds under City control and are superseded only in those instances where funding agencies apply specific and more restrictive rules and rates.

VENDOR/MANUFACTURER REBATES

For the purpose of this policy, rebates associated with City purchases in the form of money or property are considered items of value that individuals may not personally acquire as a result of

their position. If a purchase qualifies for a rebate, the policy incorporates a process that must be followed.

PAYROLL AND RETIREMENT

PAYROLL AND RELATED POLICIES

The Finance Department maintains a payroll system which allows for the accumulation and maintenance of data necessary for accurate payroll disbursement records for all employees who work for the City of Crystal Lake (including the Crystal Lake Library). The following are procedures for the City's payroll function.

PENSION FUNDING POLICY

This policy applies to the calculation of the City of Crystal Lake's "actuarially determined contribution" (ADC) to the Crystal Lake Police and Firefighters' Pension Funds, police and firefighter pension trust funds organized under Articles III and IV of the Illinois Pension Code.

PRE-RETIREMENT CHECKLIST FOR THOSE APPLYING FOR SERVICE RETIREMENT

State law establishes retirement plans for all public employees in Illinois, including those employed by the City. Eligible employees of the City of Crystal Lake participate in one of three pension funds: 1. Illinois Municipal Retirement Fund (IMRF), 2. Crystal Lake Police Pension Fund (CLPPF), 3. Crystal Lake Firefighters' Pension Fund (CLFPF). The following provides guidance for those applying for service retirement.

REVENUE AND CASH MANAGEMENT

BANKING

The City pursues a banking management structure that achieves the most productive use of cash, minimizes operating costs, safeguards assets, and provides maximum flexibility in the management of cash.

CASH AND REVENUE MANAGEMENT POLICY

The Cash and Revenue Management Policy applies to all revenue collected, except where state or federal laws supersede. Major revenue sources for the City of Crystal Lake include real estate taxes, franchise revenues, state shared revenues, utility usage, licenses and permits, fines, and charges for services. Proper controls over revenue are essential to maintaining strong financial management practices.

CASH MANAGEMENT AND REVENUE PROCEDURES AND INTERNAL CONTROL MANUAL

The Revenue and Cash Management Procedures and Internal Control Manual provides an outline for revenue transactions. The responsibility for the administration of the revenue management procedures has been delegated to the Finance Director and the Finance Department, who shall implement the following revenue procedures and internal controls, as prescribed by the Revenue and Cash Management Policy.

GENERAL ACCOUNTS RECEIVABLE

It is the purpose of this policy to ensure sound financial management practices, the proper controls over revenues, and general oversight over the various revenues collected. To ensure revenues are collected fairly, equitably and timely. To provide best practices in developing efficient revenue management programs.

DEBT COLLECTION PROCEDURES MANUAL

This manual discloses how delinquent obligations will be collected by the City. It specifically addresses utility billing, parking tickets, ambulance fees, fire recovery fees, administrative adjudication fines, weed mowing, and other miscellaneous fees. It describes the accounts receivable write-off policy. Lastly, it discloses how eligible indebtedness to the City will be attached to property as part of the collection process.

CITY WRITE-OFF POLICY

This policy establishes departmental requirements for the periodic review and identification of accounts receivable deemed to be uncollectible and the methodology in handling these accounts. This activity will also assist in accurately reflecting financial balances.

INVESTMENT POLICY

The Investment Policy applies to the investment of all funds of the City both short-term operating funds and long-term funds including investments of proceeds from certain bond issues. This policy outlines investment objectives; Establishes standards of care; Describes investment parameters for the City; Defines permissible investments; Establishes guidelines for managing repurchase agreements; Explains how investments will be collateralized; How to deal with derivative products; Sets down rules for pooling of investments; Outlines safekeeping and custody guidelines, and; Provides the investment reporting requirements. It suggests eligible institutions and dealers to assist with investment management. Lastly, it delineates internal controls necessary to properly manage an investment portfolio.

INVESTMENT PROCEDURES AND INTERNAL CONTROLS MANUAL

The Procedures and Internal Control Manual provides an outline for cash and investment transactions. This manual shall be reviewed on a yearly basis for possible revisions by the Finance Director to ensure that the manual is current with investment industry standards and practices.

PETTY CASH

This policy sets forth procedures for the handling of petty cash monies at the City Hall, Police, and Fire/Rescue Departments. It further establishes the procedures for reporting petty cash disbursements by department to the Department of Finance as well as reimbursements to each petty cash box.

ASSETS AND LIABILITIES

ASSET CONTROL

The purpose of this policy is to: 1. Define the accounting practices and procedures that will ensure effective and accurate control of the capital assets of the City, 2. Assure that the City complies with the requirements of the Governmental Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP) and OMB Circular A-133 as they relate to capital assets, 3. Communicate to City Elected Officials, Department Heads, Employees, and the Public the formal Capital Asset policy of the City, and 4. Assure that an accurate record keeping system is in place to protect and properly insure assets in the event of loss.

ACCRUED LIABILITIES

The policy provides guidance for the accounting of accrued liabilities. The Finance Department maintains a list of commonly incurred expenses that may have to be accrued at the end of an accounting period. Some of the expenses that shall be accrued by the City of Crystal Lake at the end of an accounting period are: salaries and wages, payroll taxes, vacation pay, sick pay, interest, and payables.

ACQUISITION OF REAL PROPERTY

The purpose of this policy is to establish procedures for the coordination of the acquisition of any real property.

CAPITAL ASSET POLICY AND PROCEDURES

The capital asset policy discloses the purpose, goals, reporting thresholds, reporting policy, and definitions. The policy defines capital asset classifications. The policy delineates capital asset valuations including acquisition costs, additions, and modifications to existing assets, assets

purchases under a capital lease, costs subsequent to acquisition and composite grouping for asset valuation. The policy defines how to transfer capital assets between departments and funds of the City. It outlines how to dispose of the capital assets, how to track construction-in-progress, how to record depreciation, how to determine salvage value, how to tag a capital asset, and when physical inventory of assets should be verified.

DEBT MANAGEMENT POLICY

The purpose of this policy is to guide City officials as they consider the proper use of debt to fund capital projects. The primary objective is to establish conditions for the use of debt and to create policies that minimize the City's debt service and issuance costs, retain the highest credit rating, and maintain full and complete financial disclosure and reporting. This policy encompasses legal and regulatory requirements, planning for debt, prioritizing capital projects, and identifying the useful life of a project. The policy states guidelines on issuing debt, financing alternatives, describes how to select service providers, discloses how to choose a method of sale, outlines communications and applications with the rating agencies. The policy establishes a procedure to select the type of bond , what documents to disclose to issue debt, how to manage and invest debt proceeds, discusses how to manage debt limitations and compliance with those limits, arbitrage compliance, investor relations, and it explains refunding options.

DISPOSAL OF CITY PROPERTY

This policy provides guidance on the disposal of City property. City property of value may not be sold or traded without prior approval of the City Council. If the item has value and is a fixed asset or if the item has value and is not a fixed asset, departments shall include information identifying the equipment to be disposed, the name of the manufacturer, model number, serial number, and an estimate of salvage value if applicable whenever these items will be disposed of.

DONATION POLICY

The purpose of this policy is to establish a formal process for acceptance and documentation of donations made to the City. This policy provides guidance when individuals, community groups, and businesses wish to make donations to the City. The City Manager shall have the authority to promulgate rules, regulations and guidelines regarding donations in accordance with this Policy.

FORFEITED FUNDS POLICY

The City receives property and money through law enforcement seizures under Federal Law and Illinois Statutes. This policy outlines procedures for the use of the proceeds in accordance with applicable federal or State law.

PREPAID EXPENSES AND INVENTORIES

The following procedures are incorporated to ensure that prepaid expense amounts are properly identified and recorded in the general ledger. Prepaid expenses represent amounts that have been paid but the related service or benefit due has not yet been received. Types of these expenses can include Deposits, Insurance Premiums or Lease Payments. The portion of any amount paid that relates to a service or good to be received in a future period shall be recorded as prepaid. Year-end procedures will be performed to ensure prepaid expenses and inventories are properly valued.

UNCLAIMED PROPERTY POLICY

The aim of the Unclaimed Property Policy is to guide the City in the required annual review of its records and reporting of all tangible and intangible property presumed abandoned that is held or is owed in the ordinary course of the City's business and remained unclaimed by the owner for more than a specified period of time after it became payable or distributable.

WATER AND SEWER FUND POLICIES

UTILITY BILLING POLICY AND PROCEDURES

The purpose of the following is to ensure that billing for utility service is done accurately and promptly, and to take timely and reasonable actions to collect past due amounts. All utility customers are billed by the City of Crystal Lake. A utility is defined as water service and/or sewer service.

SPECIAL SERVICE AREA BENEFICIARIES

The City has enacted an ordinance to ensure that property owners located outside a special service area pay their fair share for public improvements. This policy outlines the City practice of collecting participation fees from owners of property who benefit from public improvements, (i.e. extensions of water and sewer mains and other incidental improvements), paid in part by SSA participants.

FINANCIAL AND TAX REPORTING

FINANCIAL STATEMENTS

Preparing financial statements and communicating key financial information is a necessary and critical accounting function. Financial statements are management tools used in making decisions, in monitoring the achievement of financial objectives, and as a standard method for providing information to interested parties external to the City of Crystal Lake.

GOVERNMENT RETURNS

To legitimately conduct business, the City must be aware of its tax and information return filing obligations and comply with all such requirements of federal state and local jurisdictions. Filing requirements of the City include, sales tax returns, information returns for retirement plans, annual reporting of compensation paid, and payroll tax withholding tax returns.

TAX LOCATION VERIFICATION – ILLINOIS DEPARTMENT OF REVENUE

Each month the Illinois Department of Revenue (IDOR) sends to the City Clerk an IDOR-50-L-1M, Taxpayer Notification - Tax Location Verification, listing each new or reinstated business that registered with the IDOR and any business that discontinued a location in the prior month. The City must verify the correct taxing jurisdiction for the business location through IDOR's online Taxpayer Location Verification system.

BUDGET

BUDGET POLICY

The preparation and adoption of the annual budget is one of the most important duties of the City. The policy delineates the process; provides the legal compliance as outlined in Illinois State Statues; Defines the legal level of control; Describes budget amendments and supplements; Provides guidelines to balance the budget; Explains the budget format and structure; provides statements of budget policies, and; lastly, it states how compliance and monitoring will occur to promote adherence to the policy.

BUDGETING MANUAL

The Budget Manual is a general guide to budget development in the City of Crystal Lake. This Budget Manual is written for City of Crystal Lake staff involved in budget development: both the managers who have financial and budgetary oversight responsibilities, and the department staff responsible for the technical preparation and development of budget documents.

FUND BALANCE

Fund Balance is defined as the excess of assets over liabilities. This Fund Balance Policy establishes a minimum level (target range) at which the projected end-of-year fund balance should be maintained to provide financial stability, cash flow for operations, and the assurance that the City will be able to respond to emergencies with fiscal strength. The purpose of this policy is to establish fund balance classifications that establish a hierarchy based on the extent to which the City must observe constraints imposed upon use of the resources that are reported by the governmental funds. More detailed fund balance financial reporting and the increased

disclosures will aid the user of the financial statements in understanding the availability of resources.

LONG-TERM FINANCIAL PLANNING

Long-term financial planning uses trends such as population, labor markets, and general financial conditions to forecast future revenues and expenditures over a three-to-five year period. Accurate assessment of future finances will allow the City to adjust resource allocation as necessary.

CAPITAL IMPROVEMENT POLICY

In order to promote consistency and continuity in decision making related to capital improvement planning and to set the general parameters within which capital spending decisions are made, the following policy is established for the City's Capital Improvement Program.

PROPERTY TAX PROCESS

The following provides an outline of the steps involved for the City to collect property tax. In order to collect a property tax, government agencies in the State of Illinois are required to establish a "tax levy". The tax levy is a projection of the monies the government agency obtains through the annual property tax. The City Council adopts a property tax levy by ordinance, and files the ordinance with the McHenry County Clerk by the last Tuesday in December.

GENERAL POLICIES

ADMINISTRATIVE ADJUDICATION

The City of Crystal Lake's Administration Adjudication Division hears a wide range of cases involving violations of municipal ordinances that were once heard in the McHenry County Circuit Court. Hearings at City Hall expedite resolutions, reduce litigation expenses and are more convenient for residents and visitors who wish to contest a ticket or other citation. The following provides policies and procedures involved in the City's Administrative Adjudication process.

CITY-OWNED PROPERTIES - ADMINISTRATION OF PROPERTY TAX DOCUMENTS, PAYMENTS AND EXEMPTIONS

This procedure describes the handling procedures and associated responsibilities to ensure the timely and accurate filing of property tax documentation, tax exemptions, tax payments and invoicing lessees of City-owned properties.

CUSTOMER SERVICE POLICY AND GUIDELINES

The purpose of this policy is to establish guidelines and expectations for City employees when providing customer service to City residents, the business community and co-workers. This policy discusses communication techniques to use when interacting with customers. It also sets forth standards for the time it should take an employee to respond to a customer's request for information or service. Use of the telephone and email are important means with which to provide customer service. As such, this policy also includes a discussion regarding proper etiquette for these types of communication.

DOWNTOWN COMMUTER PARKING

The City of Crystal Lake has two Metra commuter train stations within its corporate limits: the Downtown Crystal Lake station and the Pingree Road station. However, the City is only responsible for the enforcement and maintenance of the Downtown Crystal Lake station. This procedure describes the procedures and associated responsibilities for daily cash collection and enforcement, pre-paid parking pass sales, and contractually required revenue sharing with the Union Pacific Railroad.

FRAUD POLICY

The City of Crystal Lake is committed to protecting its revenue, property, information and other assets from any attempt, either by members of the public, contractors, sub-contractors, agents, intermediaries or its own employees, to gain by deceit, financial or other benefits. This policy prohibits fraud or misuse of City of Crystal Lake assets and sets forth specific guidelines and responsibilities regarding appropriate actions that must be followed for the investigation of fraud and other similar irregularities. This policy applies to any fraud or suspected fraud involving City employees, volunteers, directors, council, boards and commission members as well as vendors, consultants, contractors, and/or any other parties with a business relationship with the City of Crystal Lake. Any investigative activity required will be conducted without regard to the suspected wrongdoer's length of service, position/title, or relationship with the City of Crystal Lake.

GRANTS ADMINISTRATION MANUAL

The purpose of this manual is to describe the policies and procedures of the City of Crystal Lake associated with: 1. The development of grant proposals to external public and private funding sources, 2. Receipt and management of externally funded grant awards, and 3. To define the roles and responsibilities of City employees pertaining to the management of external funding and compliance with prescribed grant and City requirements. This manual is designed to assist City personnel in order to avoid duplication of effort, maximize human resources on projects

that potentially interface across departmental lines, eliminate "process" questions relating to proposal development and award management, and to maintain accurate grant records for the City.

LAKE USAGE DECALS

The City of Crystal Lake and the Village of Lakewood have jointly approved an ordinance governing the use of watercraft on Crystal Lake. In addition to the rules and regulations of the State of Illinois, all watercraft on Crystal Lake must display a current "Lake Usage Decal" and be registered to a resident of the Crystal Lake Park District. The following provides information regarding the sale of Lake Usage Decals.

MEETINGS – REGULARLY OCCURRING

The following provides a listing of regularly occurring meetings that involve Finance staff.

NOTARY POLICY

Periodically, City staff is asked to notarize documents from the general public. In an effort to minimize exposure, and in accordance recommendations of the National Notary Association, a log will be maintained of notarized documents for documents notarized for the general public. Logging transactions for internal staff is not required.

PERFORMANCE AND MAINTENANCE GUARANTEES – INFRASTRUCTURE

The developer of a project in the City often includes construction of infrastructure improvements that services the development and then turns the public infrastructure improvements over to the City. Before construction begins, the City Code requires the developer submit to the City a performance surety that helps guarantee that the infrastructure improvements will be completed. If something happens, such as the developer goes out of business, and the infrastructure improvements cannot be completed by the developer, the City can use the performance surety to complete these public infrastructure improvements without additional burdens on the taxpayer. The following provides information regarding the tracking of performance and maintenance guarantees.

PERSONAL INFORMATION PROTECTION POLICY & RED FLAG POLICY

In order to comply with the Federal Trade Commission's – Fair and Accurate Credit Transaction Act requirement to provide for a procedure if any confidential information is compromised (2005) or credit is extended (2008), the following procedures will be followed to alleviate any compromise of confidential information.

RECORDS RETENTION POLICY AND SCHEDULE

One of the purposes for records management is to ensure that information is available when it is needed. To do this efficiently and thoroughly, records must be identified, organized, maintained for the requisite number of years, and then documented when destroyed. Records management encompasses all the record-keeping requirements that allow an organization to establish and maintain control over information flow and administrative operations, seeking to control and manage records through the entirety of their life cycle, from creation to final disposition. The following provides guidance on effective records management.

ELECTRONIC COMMUNICATIONS RETENTION POLICY

The intent of this policy is establish guidelines that will promote the effective capture, management, and retention of emails and electronic communications. This policy applies to all city provided electronic communications equipment for city business use.

REPORTING POLICY

The reporting policy is intended to establish uniform requirements for the City of Crystal Lake with regard to financial accounting and reporting, so that the financial position and results of operations of each fund can be publicly available to citizens, elected officials, financial institutions, and others interested in such information. This policy is a composite of several shorter policies on revenue, expenditures/expense, operating position, reserves and accounting, auditing and financial reporting.

SIGNATURE AUTHORITY POLICY

This policy sets forth authorized employees and authority levels of those employees to act on behalf of the City of Crystal Lake in the execution of certain documents.

VEHICLE STICKER POLICIES AND PROCEDURES

Residents of Crystal Lake are required to display a current City sticker within 30 days after moving into the City or within 15 days after purchasing a motor vehicle. Vehicle stickers expire annually on June 30th. New stickers can be purchased each year beginning on June 1st. Funds from the sale of vehicle stickers are used to pay for the City's annual Street Resurfacing and Construction Program. The following are procedures for the sale of City vehicle stickers.

VOTER REGISTRATION

In addition to registering to vote at the McHenry County Government Center and other locations throughout McHenry County, U.S. Citizens may register to vote at City Hall.

WORKSPACE AND EMAIL ORGANIZATION

Research shows there is a direct correlation between productivity and clutter. Productivity and performance decline when clutter and chaos rise. According to the National Association of Professional Organizations, paper clutter is the No. 1 problem for most businesses. Responses gathered from nearly 800 U.S. employees as part of a Brothers International survey found that search for lost and misplaced materials accounts for nearly 38 hours, or approximately one work week annually, per employee. The following provides guidance for workspace and email organization based on the Lean Office principle of 5S.

PERFORMANCE MANAGEMENT MANUAL

The Performance Management Manual is a supplement to the Budget Manual. Department staff involved with the development, tracking, and reporting of performance measures can utilize the manual for guidelines for in developing Key Performance Measures.

EMERGENCY/DISASTER/INCLEMENT WEATHER AND INFLUENZA PREPAREDNESS

CALL TAKER MANUAL

In emergency events, the Emergency Operations Center (EOC) may initiate a call logging process to track calls that are being received during the event. When initiated, the Finance Department will be responsible for answering calls being received through the City's main line number. The following are instructions for utilizing the EOC Call Log System.

CITYWIDE EMERGENCY OPERATIONS PLAN (EOP)

The purpose of an Emergency Operations Plan (EOP) is to establish a strategic, all hazards disaster and emergency plan which seeks to provide measures which will be taken to preserve life and minimize damage, to respond to emergencies and provide necessary assistance, and to establish a recovery system in order to return the community to its normal state of affairs. The citywide EOP defines, in a straightforward manner, who does what, when, where and how in order to prepare for and respond to the effects of any natural disaster, technological or other incident. The plan emphasizes that coordination must exist within, between and among services, levels of government and, private and volunteer agencies, and many other individuals with emergency management experience. The EOP is coordinated by the Fire Rescue Chief in his capacity as the Emergency Management Agency (EMA) manager.

CITY HALL EMERGENCY ACTION PLAN

The purpose of the Crystal Lake City Hall Emergency Action Plan is to enable City of Crystal Lake employees, and visitors to City Hall, to cope with sudden emergencies potentially affecting their

life and health. It shall be the responsibility of employees to familiarize themselves with these procedures and to follow them in the event of an emergency.

FINANCE DEPARTMENT SAFETY PLAN

When providing customer service to our community, the finance department on occasion encounters difficult people. In order to be prepared when dealing with difficult or potentially dangerous people, the following guidelines should be followed.

FINANCE DISASTER RECOVERY MANUAL

This manual serves to provide guidance for City representatives to review applicable policies, procedures, templates and tools for managing when disasters strike. Additionally, it will provide guidance on the disaster recovery process with an emphasis on funding and reimbursement from key external sources. Each year, the City conducts various disaster trainings for citywide representatives in preparation of hurricane season.

INFLUENZA PREPAREDNESS

It is the policy of the City of Crystal Lake to promote a safe and healthy work environment for its employees. To this end, the following procedures are created in an effort to minimize exposure and absenteeism in the event that an influenza outbreak is a threat to our employees, their families and the City.

APPENDIX - SUPPORTING DOCUMENTS

The Appendix includes supporting documents for the Comprehensive Financial Policies and Procedures Manual. Included in the Appendix is a Master Calendar of important reoccurring dates, a listing unique reoccurring Accounts Payable and Accounts Receivables, a listing of Finance Department related contracts and their expirations, Finance Department related Contacts, a Glossary of Account, Budget and Finance Terms, and a writing Style Guide.

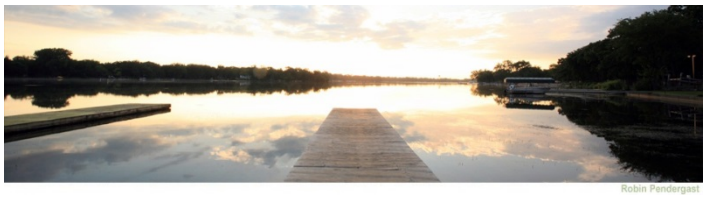
APPENDIX D – REVENUE SURVEY

	Local Sales Tax	Home Rule	Population	Amusement Tax	Food/Beverage Tax	Food/Beverage Tax Revenue	Package Liquor Tax	Package Liquor Revenue	Local Motor Fuel	Electricity tax (in cents)	Natural Gas Tax	Telecommunication Tax	Vehicle Sticker - Passenger	Stormwater Utility
Addison	1	Yes	36,942							N/A	N/A	6%		
Algonquin	0.75	Yes	30,046							.226<x<.459/kwh	.0103/therm	6%		
Arlington Heights	1	Yes	75,101	$0.10	1.25%	1,668,627				.300<x<.610/kwh	.05/therm	6%	30	
Aurora	1.25	Yes	197,899		1.75%	5,000,000	2.75%	$1,030,000	$0.04/gallon	.163<x<.217/kwh	.01/therm	6%		$6.90/2 months
Bartlett	0	Yes	41,208							.034<x<.047/kwh	.025/therm	6%		
Barrington Hills	0	Yes	4,209							.259<x<.345/kwh	5%	1%		
Batavia	1	Yes	26,045				2%		$0.01/gallon[3]	.10389/kwh	.035/therm	6%[4]		
Bloomingdale	0.5	Yes	22,018						$0.02/gallon	N/A	N/A	3%		
Bolingbrook	1.5	Yes	73,366	3%	1.5%	1,338,402	3%	$ 2,000,000.00	$0.07/gallon			6%		
Buffalo Grove	1	Yes	41,496		1%	700,000			1.25%		.05/therm	6%		
Carol Stream	0.75	Yes	39,711							.190<x<.386/kwh	.025/therm	5%	$15	
Carpentersville	2	Yes	37,691						$0.02/gallon	.289<x<.386/kwh	.045/therm	6%		
Crystal Lake 0.75%	0.75	Yes	40,743									1%/6%	$10	
Deerfield	1	Yes	18,225							.30<x<.40/kwh	N/A	6%	$30	
DeKalb	1.75	Yes	43,862		2%	1,935,000	2%	Included in F&B total	$0.035/gallon	.30<x<.40/kwh	.04/therm	6%		
Des Plaines	1	Yes	58,364		1%	1,200,000			$0.04/gallon	.281<x<.374/kwh	.025/therm	6%	30[5]	$0.57/u[5]
Downers Grove	1	Yes	47,833		1%		1%		$0.015/gallon	.193<x<.257/kwh	.015/therm	6%		$9.72 monthy/ERU[1]
East Dundee	2	Yes	2,860	5%							.05/therm	5%		
Elgin	1.25	Yes	108,188				3%	$1,284,000		.30<x<.40/kwh	.03/therm	6%		
Elk Grove Village	1	Yes	33,127		1%	950,000	1%[2]	Included in F&B total		.30<x<.40/kwh	.02/therm	5%[2]	$25[2]	
Elmhurst	1	Yes	44,121		1%	1,366,000	1%	Included in F&B total	$0.015/gallon	.210<x<.385/kwh	.015/therm	4.90%	$36	
Evanston	1	Yes	74,486	4%			6%	$ 3,000,000.00	$0.04/gallon	.30<x<.40/kwh	.025/therm	5%	$75	
Glen Ellyn	1	Yes	27,450							.080<x<.366/kwh	.02/therm	6%	$25	
Glendale Heights	1.25	Yes	34,208	10% /1%[6]	1%	510,000	1%[6]	Included in F&B total		.221<x<.294/kwh	.05/therm	6%	$15	
Glenview	0.75	Yes	44,692	4%					$0.04/gallon	.080<x<.385/kwh	.045/therm	6%		
Gurnee	1	Yes	31,295	3%	1%	1,900,000	1%			N/A	N/A	6%		
Grayslake	0	No	20,957							.278<x<.370/kwh	3%	5%		
Hanover Park	0.75	Yes	37,973		3%	1,100,000				.30<x<.40/kwh	.03/therm	6%		
Highland Park	1	Yes	29,763		1%	939,500	1%	Included in F&B total	$0.02/gallon	.0774/kwh		6%	$ 55.00	$7.00/mo/ERU[7]
Hoffman Estates	1	Yes	51,895	6%	2%	729,000	5%	$ 315,000.00	$0.025/gallon	.276<x<.368/kwh	.05/therm	5%		$1.50-$2.50/mo
Huntley	0	No	24,291							N/A	N/A	1%		
Joliet	1.75	Yes	147,433	$1.00	1%	3,500,000			$0.01/gallon	.038<x<.230/kwh	.02/therm	6%		
Lake Bluff	1	Yes	5,722		1%	119,200				.20<x<.416/kwh	5%	5%	$40	
Lake Forest	0.5	Yes	19,375							.30<x<.40/kwh	.05/therm	5%	$85.00	
Lake In The Hills	1	Yes	28,965	5%						.003<x<.004/kwh	.05/therm	6%		
Lincolnshire	1	Yes	7,275	4%/1.5%						.100<x<.366/kwh	5%	6%		
Lincolnwood	1	Yes	12,590		1%	480,000			$0.05/gallon	.220<x<.394/kwh	.04/therm	6%	$ 40	
McHenry	0.5	Yes	26,992							N/A	N/A	1%	$12	
Morton Grove	1.25	Yes	23,270	5%	1%	390,000			$0.04/gallon	.30<x<.40/kwh	.05/therm	6%	$55	
Mount Prospect	1	Yes	54,167	1%	1%[13]	773,000			$0.04/gallon	.08<x<.236/kwh	.0147/therm	6%	$40[13]	
Mundelein	1	Yes	31,064							N/A	N/A	6%[9]		
New Lenox	1.5	Yes	24,394							.30<x<.40/kwh	.05/therm	6%		
Niles	1.25	Yes	29,803	3%	1%	1,300,000			$0.04/gallon	.204<x<.272/kwh	.03/therm	6%	$40	
Northbrook	0.75	Yes	33,170	$0.25/admission						.109<x<.146/kwh	2%	6%	$30	
Oak Lawn	0.75	Yes	56,690						$0.03/gallon	.266<x<.352/kwh	.05/therm	3%	$25	
Oak Park	1	Yes	51,878				3%	605,000	$0.06/gallon	.30<x<.40/kwh	.05/therm	5%	$ 70.00	
Oakbrook Terrace	1	Yes	2,134	5%						.263<x<.351/kwh		6%		
Orland Park	0.75	Yes	56,767							N/A	N/A	1%	$30	$0.88/$0.66[15]
Oswego	1.25	Yes	30,355		1%				$0.04/gallon	.18<x<.24/kwh	.045/therm	6%		
Palatine	1	Yes	68,557		1%	1,274,000				.30<x<.40/kwh	N/A	6%	$30	$1.13/month
Park Ridge	1	Yes	37,480		1%	719,610	4%	$ 465,990.00	$0.04/gallon	.080<x<.359/kwh	.02/therm	6%	$45	
Plainfield	1.5	Yes	39,581	1%					$0.04/gallon	.30<x<.40/kwh	.045/therm	5%		
Rolling Meadows	1	Yes	24,099		2%	1,280,000	2%	Included in F&B total	$0.03/gallon	.30<x<.40/kwh	N/A	6%20	$30	$3.90/ERU/monthly[20]
Romeoville	1.5	Yes	39,680		1.25/3%	1,425,000	3%[16]	Included in F&B total	$0.05/gallon[16]		.035/therm	6%[16]		
Rosemont	1.25	Yes	4,202	3%[11]	1%[11]				$0.02/gallon[11]				$3[11]	
Roselle	0	No	22,763	3%	1.25%	350,000				.08<x<.332/kwh	5%	6%[10]	$ 45.00	
Schaumburg	1	Yes	74,227	5%	2%	7,346,392				N/A	N/A	6%	$ 80.00	
Skokie	1.25	Yes	64,784		2%	3,650,000			$0.05/gallon	.30<x<.40/kwh	.05/therm	6%	$35	
South Barrington	1	Yes	4,565	$0.45	1.50%	695,000	1.50%			.268<x<.358/kwh	N/A	3%		
St. Charles	1	Yes	32,974	10%	2%	1,159,725	2%	Included in F&B total		N/A	N/A	5%		
Streamwood	1	Yes	39,858		2%14	1,300,000	2%[14]	Included in F&B total		.221<x<.295/kwh	.0325/therm	5%[14]		
Sycamore	1.75	Yes	17,519		2%	1,125,397	2%	Included in F&B total	$0.02/gallon	N/A	N/A	5%		
Tinley Park	0.75	Yes	56,703	5%						N/A	N/A	1%	$25	
Vernon Hills	0.25	Yes	25,113	4%						.283<x<.377/kwh	N/A	4.5%[21]		
Warrenville	1.25	Yes	13,140	5%	1.50%	757,999			$0.04/gallon	.042<x<.057/kwh	.0236/therm	6%		
Waukegan	1.25	Yes	89,078		1%	1,500,000	1%	Included in F&B total		.260<x<.371/kwh		5%	$40	
West Chicago	0.75	Yes	27,086	2%						.002<x<.384/kwh	.025/therm	5%		
West Dundee	1.5	Yes	7,331		1%	365,000	1%	Included in F&B total	$0.02/gallon	.30<x<.40/kwh	.04/therm	1%		
Wheaton	1	Yes	52,894							.30<x<.40/kwh	.03/therm	3.60%		
Wheeling	1	Yes	37,648		1%	964,980				.30<x<.40/kwh	.05/therm	6%		
Wilmette	1	Yes	27,087						$0.01/gallon	.080<x.363/kwh		6%[17]	$80	
Woodridge	0.75	Yes	32,971						$0.04/gallon	.010<x<.370/kwh	.05/therm	6%		

Bensenville	1	No	18,352	5%					.278<x<.371/kwh	5%	6%	$30	
Burr Ridge	0.25	No	10,559	5%	1%	310,570					6%		
Cary	0	No	18,271						.287<x<.382/kwh	N/A	6%		
Fox River Grove	0	No	4,854	$0.25					.284<x<.380/kwh	5%	5%	$20	
Geneva	0.5	No	21,495		0.05%				Rates	5%	6%		
Itasca	0.5	No	8,649		1%	321,000			.30<x<.40/kwh	5%	1%		
LaGrange	1	No	15,550		1%[18]	0			.285<x<.381/kwh	5%	6%[19]	$30	
Lakewood	1	No	3,811						.267<x<.355/kwh	5%	6%		
Lake Zurich	0.5	No	19,631						.15<x<.20/kwh	5%	6%		
Lombard	1	No	43,165	5%	2%	3,329,060			.30<x<.40/kwh	5%	6%		
Marengo	0	No	7,648						.271<x<.361/kwh	5%	6%	$20	
Prospect Heights	0.5	No	16,256	3%	1.50%	300,000				5%	6%	$70	
Rockford	1	No	152,871	5%	1%	3,200,800	1%	543,000	N/A	N/A	6%		
South Elgin	0.5	No	21,985						.153<x<.207/kwh	3%	3%		
Villa Park	1	No	21,904	5%	1.50%	669,500			.080<x<.394/kwh	5%	6%		
Westchester	1	No	16,718	varies	1%	255,000			.030<x<.40/kwh	5%	1%	$37	
Willow Springs	1	No	5,524							N/A	5%	$30	
Winfield	0.5	No	9,080						.30<x<.40/kwh	5%	6%		
Wood Dale	1	No	13,770						.080<x<.383/kwh	5%	6%	$15	
Woodstock	1	Yes	24,770						N/A	N/A	6%		
Yorkville	1	No	16,921	3%					.100<x<.388/kwh	5%	5%	$8/month	

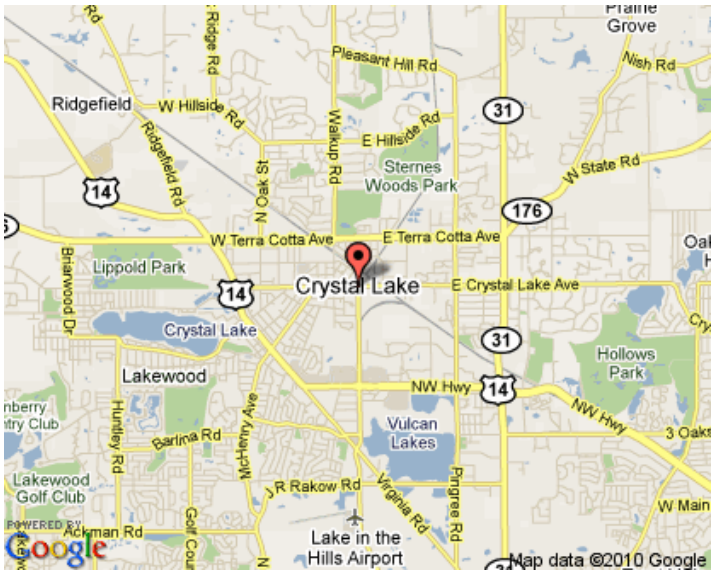
APPENDIX E - HISTORY OF CRYSTAL LAKE

The Crystal Lake area's first European settlers, Beman and Polly Tuttle Crandall arrived in February 1836 with their six children, and discovered a sparkling clear lake, tall timber, and vast prairies. By August, 1836, the U.S. government granted homestead rights to the Crandalls. An old trail, forged by the Sac and Fox tribes, extended from Fort Dearborn in Chicago to northwest Wisconsin, with the portion through Crystal Lake known as Route 14. A log cabin inn, the Lyman-King House, stood on Virginia Street near Pomeroy Avenue and served as a stage coach stop and trading post.



The Village of Crystal Lake was platted in 1840 by Beman Crandall, Christopher Walkup, and Abner Beardsley. At the time, the surveyors determined the boundaries to be Virginia Street to the north, Lake Avenue to the south, McHenry Avenue to the east, and Dole Avenue to the west.

The Village of Nunda was established in 1855, with the Chicago, St. Paul and Fond du Lac railroad (the track is now owned by the Union Pacific), as the first direct rail connection from Chicago. The train stop in the Village of Nunda established the town as the commercial hub of McHenry County. The street configuration of Crystal Lake's present downtown reflects the railroad's early influence. In 1856, a rail spur line (now Dole Avenue) was built from the Village of Nunda to Crystal Lake to transport ice cut from the lake to Chicago and to bring visitors from Chicago to the area.



Many public infrastructure improvements took place in the early years of the two villages. The Chicago Telephone Company received a right-of-way in 1883. In 1884, wooden sidewalks were constructed. The water system was built in the Village of Nunda in 1899 and in the Village of Crystal Lake in 1912. The Nunda Electric Company built a plant on Walkup Avenue, south of the Union Pacific track, in 1902. Western United Gas and Electric Company began operations in 1909. The City built the wastewater treatment system on McHenry Avenue, south of Barlina

Road, in 1919. Road paving became a predominate fixture in the community in 1924 and 1929 with increasing use of the personal automobile.

The Village of Nunda became North Crystal Lake in 1908. Consolidation of Crystal Lake and North Crystal Lake occurred on April 28, 1914. The City of Crystal Lake Charter was adopted on September 23, 1914

APPENDIX F - COMMUNITY PROFILE



The City of Crystal Lake, located 50 miles northwest of Chicago, currently occupies a land area of 20.234 square miles and serves a certified population of 40,743 with a median family income $85,310.

The region has a varied manufacturing and industrial base that adds to a relatively stable unemployment rate. Major employers in the community are: AptarGroup, Knaack Manufacturing, Cardinal Health, Technipaq, Rita Corporation, Terra Cotta Industries and Mathews Company. Other major employers include: Walmart, Jewel Foodstores, the Northwest Herald newspaper, Crystal Lake School District 47, McHenry County College, Crystal Lake School District 155, Crystal Lake Park District and the City of Crystal Lake.

The City of Crystal Lake has operated under the Council-Manager form of government since 1957. Policy-making and legislative authority are vested in a governing council consisting of the Mayor and six other members. The City Council is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and hiring of the City Manager. The City Manager is responsible for carrying out the policies and ordinances of the City Council, for overseeing the day-to-day operations of the government, and for appointing the heads of the various departments, including the City Attorney. The City Council is elected at-large on a non-partisan basis. Council members serve four-year staggered terms.

The City of Crystal Lake provides a full range of services, including police and fire protection; construction and maintenance of highways, streets, and infrastructure; maintenance of the public storm drainage system; water, sanitary sewer service and wastewater treatment; and growth management, planning and development control through the activities of the Community Development Department. In addition to these general governmental activities, the City has certain information relative to the public library (a discretely presented component unit) and police and fire pension systems (blended component units). As such, the activities of the Library and police and fire pension systems have been included in the City of Crystal Lake's financial reporting entity. However, as separate governmental entities, the Crystal Lake Elementary and High School Districts, the Crystal Lake Park District, and the Crystal Lake Civic Center Authority have not met the established criteria for inclusion in the reporting entity and, accordingly, are excluded from this report.

Development management represents a significant challenge and priority for the City. Utilization of impact fees and sophisticated policies requiring development to fund its own infrastructure cost illustrates the fact that the City has maintained growth management initiatives. The City's impact fees and growth-funded infrastructure requirements have ensured that the City's taxpayers are not burdened by development.

The non-residential sector of economic activity has continued to be built out, but not at the same pace as prior years, with over two million square feet of commercial occupancies over the last four years. The City's property valuation growth has remained constant over the past year through the addition of new non-residential development. This is evidence of the City's continued strong economic activity level and further underscores the City's strong non-residential tax base.

Despite substantial competition that has occurred from commercial growth in many of the areas surrounding Crystal Lake and the difficult retail environment for certain players in the very competitive Chicago arena, the retail sector has remained stable over the past year. The City has continued to maintain strength as a retail base for serving the regular commercial needs for the immediate City population, and has continued as a regional point for commercial activities. In 2011, over 572,000 square feet of vacant space was leased by new businesses, of which 39% was along Route 14. In 2012, over 338,000 square feet of vacant space was leased by new businesses throughout the City. In

2013, nearly 455,000 square feet of business occupancies occurred which included nearly 234,000 square feet by new businesses. Over 194,000 square feet was occupied by existing Crystal Lake businesses that expanded or relocated within the City of Crystal Lake borders. In 2014, 680,151 square feet of commercial space was occupied by new and existing businesses. Of those occupancies, 577,225 square feet was occupied by new businesses. 2013 and 2014 could be categorized as "the years of the small business" as 78 new small businesses opened in Crystal Lake in 2013 and 98 in 2014. In 2015, there was 573,682 square feet of commercial occupancies, translating to 537 new jobs created with 60 new small businesses with under 20 employees. In 2016, there was 738,250 square feet of commercial occupancies, translating to 530 new jobs created. In 2017, 415,804 sq. ft. of commercial space was occupied by new and existing businesses creating 564 new jobs. Since 2012, businesses have occupied over 3,187,242 square feet of commercial space in Crystal Lake, creating or preserving 3,026 jobs.

Route 14 serves as a retail corridor for the City of Crystal Lake, highlighted by Crystal Point Shopping Center, Crystal Plaza, Country Corners and The Commons Shopping Center. The Bohl Farm Marketplace, consisting of nearly 400,000 sq. ft. of retail space, anchors Kohl's department store, a Target store, Buy Buy Baby, Fresh Thyme, Party City and Planet Fitness and includes other national tenants such as Barnes and Noble, Five Below and a Chili's restaurant.

The Archway East Center development includes a Portillo's restaurant, Texas Roadhouse restaurant, Chick fil-A, Mario Triccoci, Menards and small independent retailers. Chipotle Mexican Grill, Noodles & Company, Culver's, Jameson's Charhouse, Fast Eddie's Car Wash, the Village Squire Restaurant, and the Regal Theaters are all located near this center.



The downtown sector of the City, which has continued to show substantial strength, exhibits a very low vacancy rate of less than 5% and continues to be a vibrant commercial destination. A Starbuck's and two independent ice cream shops are located in the Downtown area, as well as a number of unique fine dining establishments including Benedict's La Strata, Georgio's Pizzeria, Duke's Alehouse, Tacqueria Las Cumbres, Finn McCool's, Da Baffone Cucina Italiana, Goal Line Sports Bar & Grill and Retro Bistro. Downtown Crystal Lake also offers Crystal Lake's first microbrewery, Crystal Lake Beer Company, which opened in the summer of 2014. The downtown district is home to the Raue Center for the Arts, which is an 800-seat theatre that is one of the finest examples of restored art and decor in the nation. The Raue Center provides a unique draw for the downtown area as the largest performing arts theater in McHenry County.

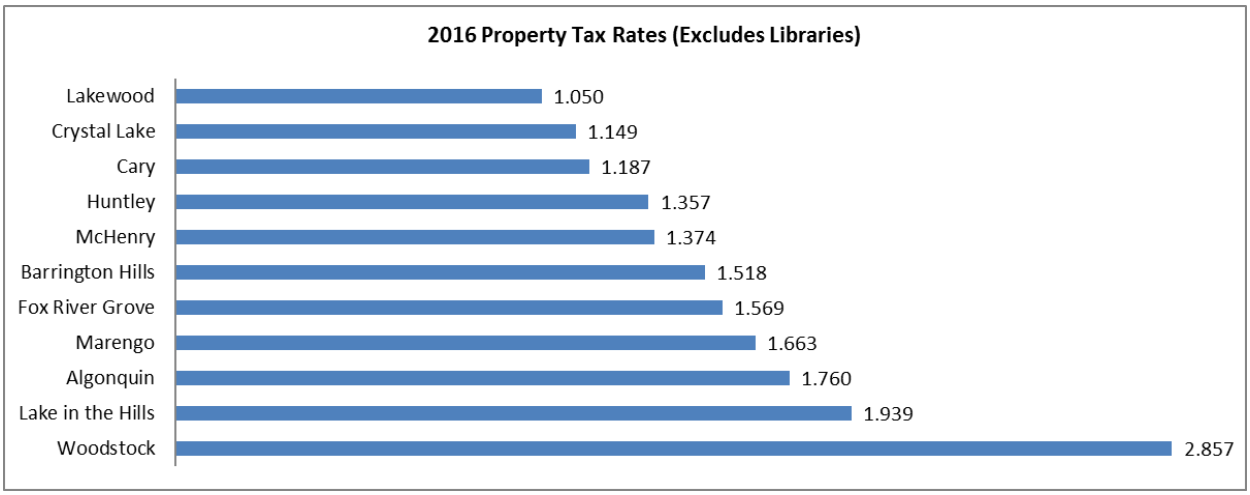
Anderson Motors, a major auto retailer of BMW, Volkswagen, and Mazda vehicles, located on

North Route 31, has expanded their facilities with the construction of a new dealership in the Route 14 corridor, and maintaining the remaining two flags at the Route 31 facility. In addition, Pauly Toyota relocated their auto dealership to the Lutter Center at the intersection of Route 31 and Rakow Road, near a Super Wal-Mart. Brilliance Honda completed a major expansion and relocated also within Crystal Lake. Brilliance Honda consolidated their car inventory locations and rebuilt an automobile dealership located at the northeast corner of Routes 176 and 14. Martin Chevrolet completed a substantial renovation of their automobile dealership along Route 14 that features a restored showroom, service area and customer lounge with amenities. Crystal Lake continues to be an attractive place to live and conduct business. In 2011 through 2016, new businesses who have either occupied space or leased space and are under construction, or relocated to larger buildings include: The Fresh Market, HH Gregg, Five Below, Ross Dress for Less, Jersey Mikes, Courtesy Motors, Five Guys Burgers, O'Reilly Auto Parts, Harbor Freight Tools, Alternative Garden Supply, Savers, Weight Watchers, Meineke Car Care Center, Randall Road Animal Hospital, Exemplar Financial, Olive Tap, KK Buffet, Gumpas Psychiatry, Advance Auto Parts, Kyoto Restaurant, Electron Marketing, Scali & Assoc. Accounting, The Movement, Suran Built Inc., Action Kung Fu, Supreme Shine Detailing, Comnet Group Staffing, Samsone & Associates, Mr. Cakes, Subway at Healthbridge, Mobil Oil at Routes 31 and 176, The Fit Stop, Sandra's Hair Salon, Colonial Ice Cream & Café, Vanity Cosmetics, Route 14 Dentistry, Crystal Lake Bank & Trust, Chene Chiropractic, Sunshine Travel, Freshly Baked Communication, Mattress Clinic, Straight Shooters Gallery, Panaderia El Molino Azul, N' Focus Photography, Elite Kids, S&M Thurow Salon, Salon 134, Providence Packaging, AL-RO Injection Molding, Phoenix Electronics, RW Technologies, Aptar Group, Phoenix Custom Woodworks, Five Star Pallet, Crystal Lake Rib House, Texas Roadhouse, Crystal Lake Beer Company, Marvin's Toy Store, Kitchen Outfitters, Reprographics, National Gift Card, Mathnasium, Pepper Annex, Bio-energy Technology, Inc., Terra Cotta Industries, Four Season Banquet Hall, Advanced Direction, Catapult Collectibles, EL Parts LLC, Susan Huberty Photography, Modern Age Comics, Chronos International, Fabric Fiber and Finds, Crystal Spa, Crystal Lake Self Storage, Barnwood Studios, Crawford Supply Group, Paws on Pingree, Homes Heart Designs Inc, Has Taw Kwon Do, A Taste of Benedicts, Catch the Wave Swim Club, Crystal Lake Optical, David Jackson & Company, Cascade Energy, Gold Standard Restoration Inc, Head Start, DeMarco Industrial Vacuum Corp, GNT Limousine, Parabolic Sports Performance, Goal Line Sports Bar & Grill, Which Wich, Center for Emotional Wellness of the Northwest Suburbs, Home Dialysis Services, Bioenergy Technology, Progressive Radiology, Illinois Nice & Clean Group LLC, JDO Inc, Animal Medical Center of Crystal Lake, Ramco Group LLC, Nancy's Pizza, Encore Music Academy, PRA Behavioral LLC, Express Employment Professionals, Evoke Products, Metrom Rail LLC, Burlington Coat Factory, Fresh Thyme Farmers Market, LT Nail, Facility Construction Resource, Movement Mortgage, ST Nails, Charlie's Dog House, Ultimate Software, Living Stores IT, Jaster's Bar, MetoGrafics, Crystal Lake Food Pantry, Gehris Associates, Metro PCS, Kirby Full Power, Kelly Services, Subway, Windy City Cryo, Tower Commercial Construction, Athletico Physical Therapy, Park Ward Motors, Escape Quest, Eximp, CVS Pharmacy, Crystal Lake Physical Therapy, Amish Furniture Gallery, Li's T Nails, Autocrafters, Welder's Supply Co, Engineering Finishing Systems, On the Brink Salon, Party

City, Ultra Strobe, K-Star Fitness, Enterprise Rental, Planet Fitness, Financial Strategies Group, Courageous Living, All American Reclaim, Griffin Shoe Care, Cubesmart, Retro Bistro, New Hope Counseling Center, Bentley's Barkery, Bowes in Home Care, Tropic Stop Tan, Dancepiration, RCW Tax Services, Cross Country Mortgage, Wellness Institute, Garfield's Beverage Warehouse, Clearbrook, Premier Electronics, Law Offices of Baudin Baudin, Spa Seven 3, Xfinity, Abiding Spirit, Edna Carson Architects, Maxicare Therapy, Asian Buffett, Animal Medical Center, Aldi, MSupper Club, Breaking Bread, Carlos Mexican Restaurant 3, Sunset Logistics, Matt's Car Wash Express, and Mum 117.

The City of Crystal Lake is fortunate to have two Metra train stations within our corporate limits. The second station, a 2,000-square-foot Pingree Road Metra Station, was completed in the winter of 2005 at a cost of $2.1 million. Metra funded the construction of the Pingree Road Station as well as renovations to the Downtown Train Station, which were completed the summer of 2006.

Once again, the City has continued to have a very low property tax rate for municipal services compared to other municipalities in southeastern McHenry County. The following graph depicts the 2016 tax rates (excluding Library operations) for surrounding communities.



The continued development of the City's non-residential tax base and the stable retail sector of the community have facilitated this position. The City's retail base helps defray the cost of most General Fund supported services, such as police protection, street maintenance, brush and leaf pickup, and other services.

APPENDIX G - PRINCIPAL EMPLOYERS

The private and public employers below have the largest work forces within the City.

Employer	Product or service	Employees
Crystal Lake School District 47	Elementary/middle school education	1100
McHenry County College	Higher education	856
Crystal Lake School District 155	High school education	798
AptarGroup	Product dispensing systems	545
Crystal Lake Park District	Parks and recreation	480
Knaack Manufacturing	Jobsite storage	381
Covidien-Medtronic	Medical products	350
Walmart	Department store	350
City of Crystal Lake	Municipal government	285
Jewel Foodstores	Grocer	220
Northwest Herald	Newspaper	217
Health Bridge Fitness Center	Health club	204
Home State Bank	Financial institution	156
Centegra Health System	Health care	148
The Fountains of Crystal Lake	Independent Living, Memory Care	145
General Kinematics Corp	Vibratory and rotary equipment	135
Technipaq	Sterilizable healthcare packaging	150
Althoff Industries	Mechanical/electrical controls	110
Home Depot	Home improvement supply	110
Sage YMCA of Metro Chicago	Fitness and health facility	100



APPENDIX H - DEMOGRAPHIC STATISTICS

Fiscal Year Ended April 30	Population [1]	Median Age [1]	Total Housing Units [1]	School Enrollment [2]	Unemployment Rate [3]
1990	21,823	-	-	-	-
2000	38,000	-	-	-	-
2001	38,050	-	-	12,706	3.6
2002	38,100	-	-	12,853	5.1
2003	38,150	-	-	13,471	6.5
2004	38,161	-	-	13,053	4.6
2005	39,788	-	-	15,458	5.3
2006	39,900	-	-	16,175	4.6
2007	40,050	-	-	16,011	4.1
2008	40,250	-	-	16,215	4.9
2009	40,500	-	-	16,008	9.6
2010	40,743	34.1	15,176	15,471	9.5
2011	40,743	35.1	15,176	15,829	8.3
2012	42,349	36.1	15,176	15,800	7.5
2013	40,766	36.1	15,209	14,576	7.1
2014	40,857	35.2	15,351	14,622	5
2015	40,598	37.6	15,408	14,351	5.4
2016	40,635	37.8	15.345	14,093	4.6

[1] Census.org

[2] Combines total enrollment for Districts 155 and 47

[3] Illinois Department of Employment Security



Dole Mansion

APPENDIX I - MISCELLANEOUS STATISTICS

Date of Incorporation	September 23, 1914
Form of Government	Mayor - Council
Area (square miles)	22.9
Number of City Employees (Full Time Equivalents)	240.25
Facilities and Services:	
Miles of Streets	176
Number of Street Lights	2,417
Number of Traffic Signals	33
Police Services	
Number of Stations	1
Number of Police Personnel	77.75
Number of Calls For Service	26,332
Number of Patrol Units	23
Law Violations	
Physical arrests	838
Traffic violations	10,910
Parking violations	3,310
Fire/Emergency Medical Services	
Number of Stations	3
Number of Fire Personnel	69
Number of Calls Answered	6,228
Number of Fire Inspections	981
Number of Life Safety Inspections	1,086
Culture and Recreation	
Parks acreage	1,393
Parks	45
Tennis Courts	30
Community Centers	8
Number of Libraries	1
Water System:	
Water mains (miles)	230
Fire hydrants	3,122
Maximum daily capacity (millions of gallons)	8.54
Average daily consumption (millions of gallons)	3.85
Sewer System:	
Sanitary sewers (miles)	166
Storm sewers (miles)	60
Maximum daily treatment (millions of gallons)	19.5
Average daily sewage (millions of gallons)	4.8