

City of Crystal Lake
2019-2020 Annual Budget

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

For the Fiscal Year beginning May 1, 2019

www.crystallake.org

CITY OF CRYSTAL LAKE, ILLINOIS
2019/2020

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.

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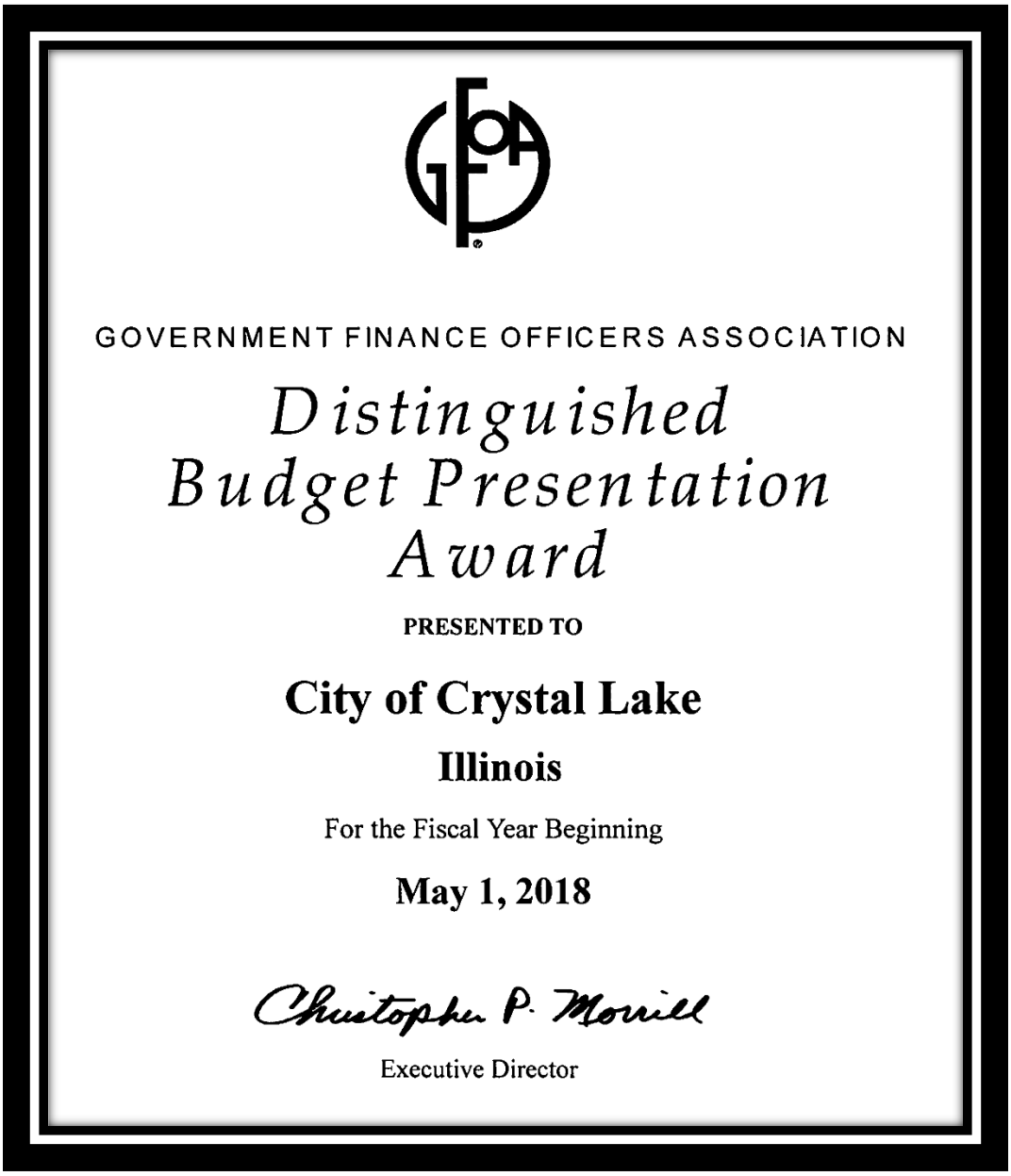
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The Government Finance Officers' Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Crystal Lake, Illinois for the Annual Budget beginning May 1, 2018. In order to receive this award, 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 2019/2020

TRANSMITTAL LETTER

April 16, 2019

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

Despite 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) 2019/2020. 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) 2019/2020 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. Budgetary snapshot
2. Status of the City's Fund Reserves
3. The spending control measures that the City has incorporated into this budget in order to maintain current service levels;
4. The potential challenges that the City faces that can still disrupt revenue and expenditure projections;
5. Opportunities that are available;
6. A general summary of the City's funds in the budget and financial policies.

BUDGETARY SNAPSHOT

Fiscal year 2019/2020 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 anticipated increases in receipts from Municipal Sales Tax, Home Rule Sales Tax, Use Tax, plan review and building permit fees, Fire Rescue fees, contributions from the County, Township and Park District for roadway and pedestrian crossing projects, planned increases in water and sewer user fees and from the implementation of an Electricity/Natural Gas tax.

Offsetting gains is a decline in receipts of Telecommunication Tax, Cable Franchise Fees and from the elimination of the Foreign Fire Insurance Tax. Income Tax receipts are anticipated to remain flat.

Distributions of Income Tax to cities and counties are based on their population in proportion to the total State population. The July, 2017 legislation that raised income tax rates (4.95% for individuals, 7% for corporations) did not provide a share of increased revenues for local governments. For a number of years, 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.

In June, 2018, the Illinois General Assembly adopted the 2019 State Budget which negatively impacted the City. **Over the next five years, assuming consistent revenue diversions, as well as the impact of the new minimum wage law, the total negative financial impact to the City is over $1.7 million.** Below is a summary of items that are of particular interest to the City.

- In the 2018 State Budget, the City lost approximately $390,300 in Local Government Distributive Fund (LGDF) funding. For the 2019 Budget, the City will instead lose approximately $195,150 in LGDF funding.
- The budget reduces the administrative fee on locally imposed sales taxes (Home Rule Sales Tax) from 2.0% to 1.5% for SFY 2019. In the 2018 State Budget, the City lost approximately $105,113 because of the fee. For the 2019 Budget, the City will instead lose approximately $78,835.
- The budget includes approximately $300 million in diversions from Corporate Personal Property Replacement Tax (CPPRT). These diversions first were introduced in the 2018 State Budget. In 2018, the City lost approximately $26,600 as a result of the CPPRT diversions.
- On February 19, 2019, Governor Pritzker signed a bill into law to raise the state's minimum wage incrementally to $15 per hour by 2025. Prior to its passage, the Illinois minimum wage was $8.25 per hour. In total, it is estimated that the new minimum wage requirement will have a negative fiscal impact of $265,097 to the City.
- Included within HB 3342 was the text of the Marketplace Fairness Act. This provision will require out-of-state retailers to collect Use Taxes from online purchases made in Illinois. This legislation was introduced in response to the United States Supreme Court case South Dakota v. Wayfair. South Dakota passed similar legislation to the Illinois proposal and was promptly challenged by out-of-state retailers.
- On June 20th, the United States Supreme Court (USSC) issued its decision in South Dakota v. Wayfair. Prior to this case, states could not require collections from an online

retailer unless they had a physical presence (nexus) in the state. The physical presence standard was established by the USSC in National Bellas Hess v. Department of Revenue of the State of Illinois (1967) and reaffirmed in Quill v. North Dakota (1992). In South Dakota v. Wayfair, the USSC overruled Quill and National Bellas Hess, stating that the physical presence standard in Quill was "unsound and incorrect."

- Starting on October 1, 2018, based on the South Dakota v. Wayfair decision, the State began requiring remote sellers who meet certain sales requirements to remit Use Tax to the Illinois Department of Revenue (IDOR) on goods purchased out of state for use or consumption in Illinois. City staff is estimating that as a result of the USSC ruling, the City could expect to gain potentially an additional $103,000 a year in Use Tax. However, because of continued State revenue diversions, the City will lose approximately $195,150 in LGDF funding, approximately $78,835 in Home Rule Sales tax as a result of a new administrative fee, and approximately $26,600 in CPPRT diversions for a total of $300,585.

The 2019 State Budget is 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 2019/2020 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.

FUND RESERVES

A fund reserve is an unrestricted fund balance set aside to stabilize a municipality's finances to mitigate 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 anticipated that at fiscal year ended April 30, 2019, the unassigned fund balance will be 40.07%.

Fiscal Year ended April 30, 2011 = 82.44%
Fiscal Year ended April 30, 2012 = 74.52%
Fiscal Year ended April 30, 2013 = 64.25%
Fiscal Year ended April 30, 2014 = 54.76%
Fiscal Year ended April 30, 2015 = 47.56%
Fiscal Year ended April 30, 2016 = 44.11%
Fiscal Year ended April 30, 2017 = 41.51%
Fiscal Year ended April 30, 2018 = 44.80%
Est. Fiscal Year ended April 30, 2019 = 40.07%

Funds that have been restricted or assigned include amounts that are held in reserve by the City's liability insurance carrier (IRMA), held in reserve by the group health insurance administrator (IPBC) and assigned for next year's expenditures. The fiscal year 2019/2020 budget continues the use of fund reserves to pay for capital related items.

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.

SPENDING CONTROL

Personnel

Since the start of the Great Recession, the City has eliminated a number of positions. Through the 2018/2019 budget, a total of 10.2% of positions have been eliminated through attrition. One additional position has been eliminated in the 2019/2020 budget, bringing the total number of full-time equivalent positions eliminated to twenty-eight and one-quarter positions or 10.56%. 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 130 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. Due to favorable claims experience, no increase in the City's portion of group health insurance costs is anticipated for fiscal year 2019/2020. Increases or decreases beyond 0% in any one department or division reflect changes in plans selected by individual participants (Single to family coverage, family coverage to single plus one coverage, PPO to HMO, etc.).

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. Seventy-two (72) 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

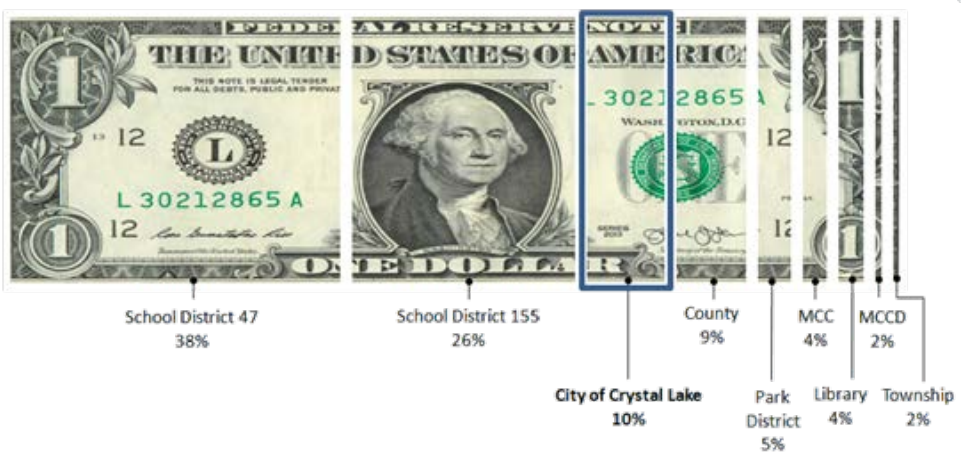
The City is a participant in the Intergovernmental Personnel Benefit Cooperative (IPBC) which allows municipal groups to band together for the purposes of reducing health insurance costs. The IPBC was established in 1979 and includes 130 municipalities or municipal entities as members.

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.

<u>Culture of Spending Control</u>

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. For the past few years, several proposals and pieces of legislation had been introduced and approved that relied upon diverting the local government share of state collected revenues instead of addressing other factors.

The structural financial imbalances that existed prior to the approval of the most recent State 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 2019/2020 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

The U.S. has been out of the Great Recession for more than a decade, but economists are predicting that the country will be back there again soon. In a February, 2019 study by the National Association for Business Economics, 77 percent of the panelists surveyed expect another financial crisis no later than 2021. While only 10% of panelists expect a recession in 2019, 42% say a recession will happen in 2020, and 25% expect one in 2021.

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 4.9% in October, 2017 to 4.2% in October, 2018. 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 3,566,484 SF of commercial space in Crystal Lake, creating or preserving 3,466 jobs.

In addition to all the commercial development that occurred this past year, a new Mariano's grocery store and Steinhafels Furniture store opened in fiscal year 2018/2019. In addition, a home builder has begun 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.

Two existing businesses (Camfil and National Gift Card) are undergoing major expansions in 2019 by adding a total of 150,000 square foot building, and hiring 190 new employees over the next few years.

Low Property Tax

The fiscal year 2019/2020 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, 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.

On December 18, 2018, the Crystal Lake City Council adopted an Ordinance that is anticipated to decrease the City's property tax rate by 5.11%. This decrease could be greater depending on changes in the Equalized Assessed Valuation in the City which will be finalized in spring, 2019.

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 was through spending controls and by utilizing reserves.

Financial Stewardship

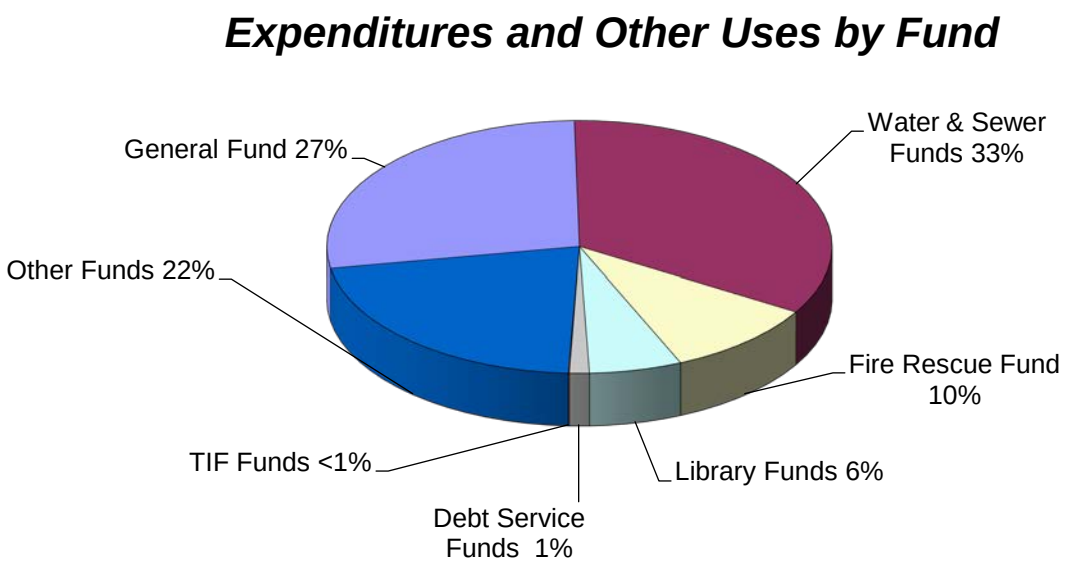
The City takes its role as financial steward very seriously. The Government Finance Officers Association (GFOA) voted to award the City of Crystal Lake's budget document the Distinguished Budget Presentation Award for the 2018/2019 fiscal year. This award is the highest form of recognition in governmental 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-ninth 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.

BUDGET OVERVIEW

BUDGET SUMMARY	Governmental Activities	Business-Type Activities	Total City Funds	Pension Funds	Library Funds
Operating Activities:					
Operating Revenues	$46,349,461	$14,774,874	$61,124,335	$7,449,756	$4,961,519
Operating Expenditures	($42,600,325)	($9,099,193)	($51,699,518)	($5,101,800)	($5,351,960)
Debt Service Payments	($1,625,644)	($3,545,148)	($5,170,792)	$0	$0
Lease Payments	($697,004)	($228,817)	($925,821)	$0	$0
Revenues in Excess of Operating Expenses	$1,426,488	$1,901,716	$3,328,204	$2,347,956	($390,441)
Other Uses: Capital Activities	($1,426,488)	($1,901,716)	($3,328,204)	$0	$0
Revenues & Other Sources in Excess of Operating Expenditures & Other Uses	$0	$0	$0	$2,347,956	($390,441)
Capital Activities:					
Video Gaming Fees	$174,730	$0	$174,730	$0	$0
Utility Taxes	$416,259	$1,000,000	$1,416,259	$0	$0
Capital Grants/Reimbursements	$1,130,348	$87,315	$1,217,663	$0	$0
Gain on Sale of Assets	$280,000	$75,000	$355,000	$0	$0
Bond/Loan Proceeds	$0	$11,093,520	$11,093,520	$0	$0
Capital Lease Financing (Initial Lease Year)	$3,069,770	$1,059,515	$4,129,285	$0	$0
Capitalized Lease Cost (Initial Lease Year)	($3,069,770)	($1,059,515)	($4,129,285)	$0	$0
Capital & Equipment Replacement	($10,002,804)	($18,602,781)	($28,605,585)	$0	($1,968,736)
Other Sources: Operating Activities	$1,426,488	$1,901,716	$3,328,204	$0	$0
Revenues & Other Sources in Excess of Capital Expenditures & Other Uses	($6,574,979)	($4,445,230)	($11,020,209)	$0	($1,968,736)
Net Change from Operating & Capital Activities	($6,574,979)	($4,445,230)	($11,020,209)	$2,347,956	($2,359,177)
Estimated Beginning Balance	$31,016,066	$9,201,133	$40,217,199	$77,616,992	$5,370,480
Ending Balance	$24,441,087	$4,755,903	$29,196,990	$79,964,948	$3,011,303
Nonspendable, Restricted or Assigned	($3,421,419)	$0	($3,421,419)	$0	$0
Available Balance	$21,019,668	$4,755,903	$25,775,571	$79,964,948	$3,011,303

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.



Budgeted expenditures and other uses for all funds in fiscal year 2019/2020 total $123,940,686 (including the Library).

Changes are primarily due to:

- Increase in operating expenses ($1,619,376) –
    - Changes 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.
    - The City of Crystal Lake participates in a biennial salt purchase program coordinated by the State of Illinois. This two-year contract caps the quantity of road salt that the City can purchase through the contract for the two year period. This requires the City to estimate winter weather conditions two years in advance. If the number of snow and ice events exceed projections, the City must purchase additional supplies of road salt from other vendors. An increase in funding for fiscal year 2019/2020 will allow the City to replenish its salt reserves while providing funding for additional purchases beyond amounts estimated, if necessary.
    - Additional funds have been budgeted in the Water and Sewer Fund for the City's sewer lining and grouting program. Increased funding will allow for additional sections of clay sanitary sewer pipe to be lined with cured-in-place pipe (CIPP). Increased funding will also provide for the installation of fall protection systems at Public Works' facilities.

  - Additional funds budgeted in Library funds will provide for maintenance and repair of Library facilities.
  - Offsetting increases, as a result of better than anticipated returns on investments by the Illinois Municipal Retirement Fund (IMRF), the City's pension benefit contribution rate to the IMRF for 2019 is 11.07% of eligible employees' wages, a decrease of 2.08% from 2018.
- Decrease in debt service payments (-$498,449) – Expiration of the 2009C series bonds. The 2009C series bonds refunded series 1998 bonds. The 1998 series bonds were issued for the purposes of expanding and renovating the Municipal Complex, as well as to pay for water and sewer infrastructure improvements.
- Increase in capital lease payments ($640,115) - Annual lease payments are budgeted as debt service – lease payments in the Capital and Equipment Replacement Fund and as debt service-lease payments in the Water & Sewer Capital and Equipment Replacement Fund. Corresponding to the annual lease payments are increases in capitalized lease costs ($3,000,917) which are recognized as capital outlay (expense) in the first year of the lease term. Capitalized lease costs are offset by an equal amount in lease financing (revenue).
- Increase in capital expenditures ($18,205,573) – The capital schedule depicted later in this document includes total capital and equipment replacement ($30,574,321) plus capital lease payments ($925,821) equaling $31,500,142.
- Increase in transfers between funds for debt service ($3,000,774) – Water and Sewer operating revenue transferred to Water and Sewer Debt Service Fund for loan repayment.
- Increase in transfers between funds for rolling stock, technology and infrastructure ($8,107,540) – Transfer from operating funds to capital funds.

Fiscal year 2019/2020 expenditures and other uses are as follows:

- Operating expenditures $61,788,278
- Sales Tax Incentive Agreements $365,000
- Debt service $5,170,792
- Capital lease payments $925,821
- Capitalized lease costs $4,129,285 (offset by equal amount in lease financing revenue)
- Capital expenditures $30,574,321
- Transfers between City funds $20,987,189

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 2019/2020 budget are $112,909,256 an increase of $28,086,909 or 33.11% from the 2018/2019 fiscal year budget.

This increase is primarily due to:

- Increase in operating revenues and capital contributions ($3,184,158) –
    - Increases in sales and use taxes, building permit and plan review fees, fees to provide fire rescue services to the Village of Lakewood and to the Crystal Lake Fire Protection District, water and sewer user fees, and an increase in contributions received from the State, township and park district for roadway improvements. The fiscal year 2019/2020 budget also reflects revenues anticipated to be collected from the implementation of a new Electricity/Natural Gas tax.
    - Offsetting increases is a decrease in foreign fire insurance tax proceeds as the Crystal Lake City Council voted to reduce the tax rate to 0% in fiscal year 2018/2019 and decreases in collections of telecommunications taxes and cable franchise fees as consumers opt for new technologies.
- Increase in lease financing ($3,000,917) – Capitalized lease costs are recognized as capital outlay (expense) in the first year of the lease term. Capitalized lease costs are offset by an equal amount in lease financing (revenue).
- Increase in loan proceeds ($7,489,000) – IEPA loan proceeds for Water Treatment Plant 2 and 4 improvements.
- Increase in bond proceeds ($3,304,520) – Bonds proceeds are for storm water related improvements.
- Increase in transfers between funds for debt service ($3,000,774) – Water and Sewer operating revenue transferred to Water and Sewer Debt Service for loan repayment.
- Increase in transfers between funds for rolling stock, technology and infrastructure ($8,107,540) – Transfers from the operating funds to the capital funds.

Fiscal year 2019/2020 revenues and other sources are as follows:

- Revenues $76,699,262
- Loan proceeds $7,789,000
- Bond proceeds $3,304,520
- Lease financing $4,129,285
- Transfers between City funds $20,987,189

Streets

The fiscal year 2019/2020 budget reflects $2,300,000 for the City's annual street resurfacing program. Of the $2,300,000 total, $1,754,525 will be funded from the General Fund, using a combination of Home Rule Sales Tax and unassigned Fund Balance. The remaining $545,475 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 $5.31 million. Roadway improvements budgeted in the Capital Replacement Fund include:

- Intersection (IL 176/Main) Improvement – ROW Acquisition
- Intersection (IL 176/Main) Improvement - Engineering
- Intersection (US 14/Virginia Rd) Improvement – Construction
- Intersection (Main/Crystal Lake Ave) Improvement – ROW Acquisition
- Intersection (Main/Crystal Lake Ave) Improvement – Engineering
- Roadway (Dole Ave) Reconstruction – Design Engineering
- Erosion Control (McHenry Ave) – Design Engineering and Construction

Funds have been re-budgeted for intersection improvements at Route 176/Briarwood Road, for roadway improvements along South Main Street and for the Country Club multi-use path. 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 2019/2020 are:

	From	To
Blackthorn Drive	Primrose Lane	Terra Cotta Road
Bittersweet Trail	Blackthorn Drive	Blackthorn Drive
Silver Berry Drive	Blackthorn Drive	Terra Cotta Road
Fenimore Road	Juniper Lane	North End
Juniper Lane	Fenimore Road	Forest Drive
Forest Drive	Greenview Drive	Oak Valley Drive
Greenview Court	Greenview Drive	East End
Oak Valley Drive	Forest Drive	Route 31
Grandview Drive	Pingree Road	Greenview Drive
Greenview Drive	Juniper Lane	Oak Valley Drive
Oak Valley Court	Oak Valley Drive	North End
Wimbleton Lane	Barlina Road	Camelot Drive
Camelot Drive	Golf Course Road	Golf Course Road
Camelot Court	Camelot Drive	South End

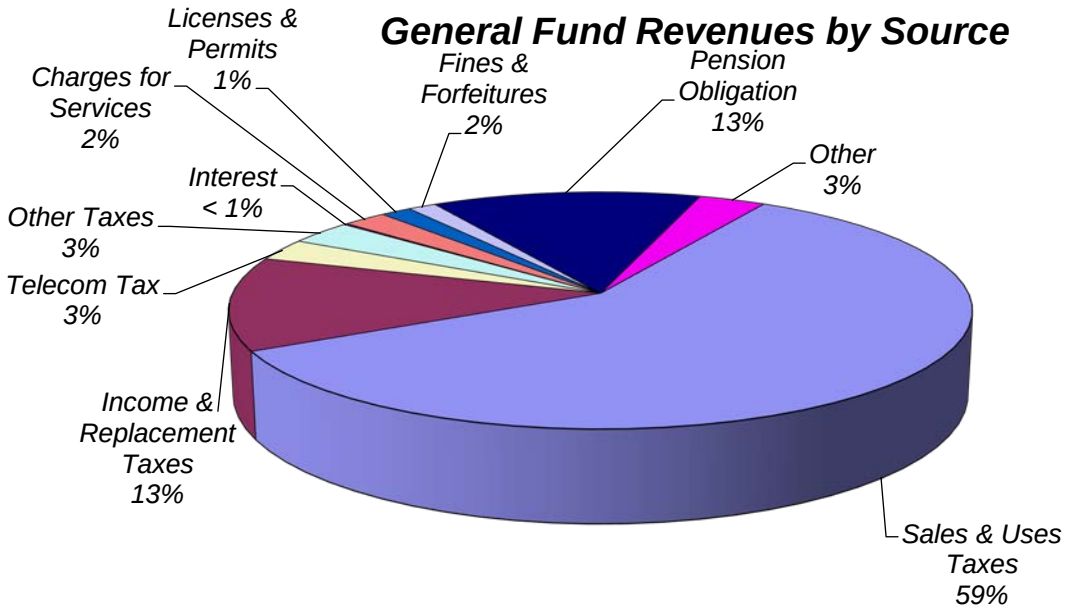
Camelot Place	Camelot Drive	North End
Manchester Drive	Ackman Road	Amberwood Drive
Manchester Ct	Manchester Drive	Manchester Drive
N. Knollwood Circle	Amberwood Drive	Amberwood Drive
S. Knollwood Circle	Amberwood Drive	Amberwood Drive
Village Road	E. Stone Creek Circle	Golf Course Road
Village Road	801 Village Road	821 Village Road
Nashville Lane	Village Road	Thomasville Lane
Louisville Lane	Nashville Lane	Village Road
Thomasville Lane	Miller Road	Louisville Lane

Capital Expenditures

The fiscal year 2019/2020 City budget reflects capital expenditures, capitalized lease costs and lease payments of $35.63 million. In addition to resurfacing and roadway improvements, other major capital expenditures reflected in this budget are:

Automotive Equipment
Computer Hardware and Software
Radio Replacements (Police and Fire)
Whole Building Intercom System (Municipal Complex)
Salt Storage Dome
Fuel Island Replacement
Sewer Improvements
  North Shore
  Pine/Oriole
Culvert Replacements
  Barlina Road
  Broadway Avenue
  Country Club Road
  Dartmoor Drive
  McHenry Avenue
Storm Water Storage
  Edgewater (Regrade Kamijima Park)
North-South Drain Tile Replacement – Design
Water Main Replacement
  Route 14 (176 to Crystal Lake Avenue) – FINAL
  Main Street @ Crystal Lake Avenue
Water Treatment Plant #2
  Plant Reconstruction

New Deep Well
Water Treatment Plant #4
Motor Control Center, Generator and Transfer Switch Replacement
Water Treatment Plant #5
Iron Filter, Roof, HVAC Replacement
Wastewater Treatment Plant #2
Alum Tank Replacement
Redundant UV System (Engineering)
Wastewater Treatment Plant #3
Motor Control Center Replacement (Control Building)
Motor Control Center Replacement (Generator Feed)
Motor Control Center Replacement (Lift Station #12)
Primary Effluent Pump Station Rehabilitation
Lift Station Rehabilitation
Lift Station #9
Lift Station #14
SCADA Communication System Upgrade
Water Delivery Study
Trash Pump Replacement



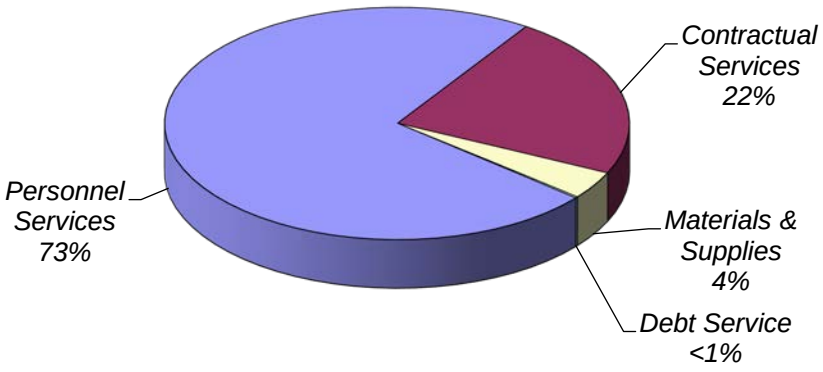
With the continuation of no corporate property tax, the General Fund's single largest revenue source is Retail Sales Tax, both the 1% Municipal Tax and the Home Rule Sales Tax. Beginning in fiscal year 2017/2018, operating revenues of the Three Oaks Recreation Area, as well as Home Rules Sales Tax are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

Retail Sales Tax ($12.12 million), Home Rule Sales Tax ($5.29 million), Income Tax ($3.90 million), Use Tax ($1.18 million) and Telecommunication Tax ($0.93 million) comprise the majority of the revenue sources for the General Fund or 74.25% 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 2019/2020 General Fund revenues, as compared to those of the prior year budget, are up 1.56% or $484,753 after 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 is largely attributed to increases in Sales and Use taxes, as well as building permit fees. Lennar Homes began construction last fall on what will be nearly 500 single-family and age-targeted single-family homes in addition to townhomes in the northeast corner of the City near Routes 176 and 31.

Receipts of Telecommunications Taxes and more recently, receipts of Cable Franchise Fees, continue to decline as consumers opt for new technologies. Revenues from commuter parking lot fines have been moved from the General Fund to the Commuter Parking Lot Fund.

General Fund Expenditures by Object



Fiscal year 2019/2020 General Fund expenditures, as compared to those of the prior year budget are down 1.01% or -$292,865 after transferring $316,498 of storm sewer expenses from the General Fund to the Water and Sewer Operating Fund and after accounting for property taxes that pass through the General Fund to the Police Pension Fund and the Firefighter Pension Fund. Debt service expenditures were reduced as series 2009C general obligation bonds were retired in fiscal year 2018/2019.

A new sales tax incentive agreement will take effect in fiscal year 2019/2020. As a result, funding for sales tax incentives in the Community Development Department has been raised. Substituting for one Maintenance Worker position that was eliminated from the Streets Division of Public Works are funds to outsource tree trimming operations. Other operations that have been outsourced in recent years include street sweeping and street patching. During fiscal year 2018/2019, the City contracted for on-site fleet parts and inventory services.

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 (21)
- Fire Rescue Vehicle Replacements (4)
- Fire Engine Replacement (1)
- Ambulance Replacement (2)
- Public Works Vehicle Replacements (16)
- Community Development Vehicle Replacement (1)
- City Administration Vehicle Replacement (1)
- Roadway Resurfacing and Improvements
- Salt Storage Dome
- Police and Fire Radio Replacements
- Fuel Island Replacement (Municipal Complex)
- Whole Building Intercom Installation (Municipal Complex)
- Playground Soft Surface Replacement (Three Oaks Recreation Area)
- Computer Network Equipment

The fiscal year 2019/2020 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.

Capitalized lease costs are recognized as capital outlay (expense) in the first year of the lease term. Capitalized lease costs are 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 as debt service-lease payments in the Water & Sewer Capital and Equipment Replacement Fund.

As a result of Ford shutting their production plant down early, vehicles ordered in fiscal year 2018/2019 will not be delivered to the City until summer of 2019. Funds budgeted in fiscal year 2018/2019 for these vehicles have been re-budgeted in fiscal year 2019/2020.

Water and Sewer Funds

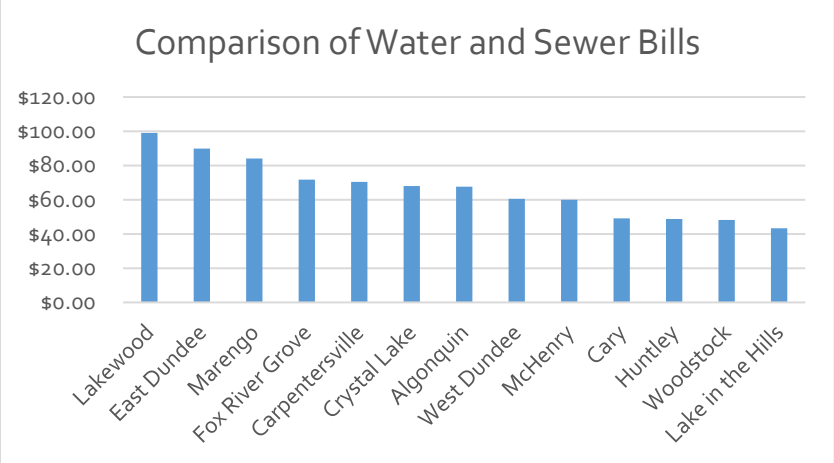
The Public Works Department is charged with the responsibility of collecting, treating, pumping and distributing potable water and providing related water service to residents of Crystal Lake.

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 provided a funding mechanism that allowed 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 incorporated the final year of rate increases recommended by the study and approved by the City Council in April, 2014. The fiscal year 2019/2020 budget incorporates a more modest increase of 3.78%. Despite the rate increases, the City's water and sewer rates continue to fall within a mid-point when compared to neighboring communities.



The water and sewer rate structure not only supports continued operations of the water, sewer, and wastewater services of the City, but also infrastructure improvements necessary for maintaining the integrity of the systems. The bulk of 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 annual 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 will be working on a number of water projects but has completed wastewater projects through the Water Pollution Control Loan Program. Wastewater projects included rehabilitation of two secondary clarifiers at Wastewater Treatment Plant #2, construction of a digester, control building and centrifuge building at Wastewater Treatment Plant #2, and reconstruction of digesters #1 and #2, blower building rehabilitation, and rehabilitation of trickling filters #1 and #2 at Wastewater Treatment Plant #3.

Priority water/sewer capital expenditures in this budget include:

- Water Improvements
    - Water Delivery Study
    - WTP #2 Reconstruction – Engineering and Construction
    - WTP #2 New Deep Well and Raw Water Piping – Engineering and Construction
    - WTP #4 MCC, Generator and Transfer Switch Replacement
    - WTP #5 Rehabilitation (iron filter, roof, ground storage tank) – Engineering and Construction
    - Water Main Relocation - Route 14 (IL 176 to CL Ave)
    - Water Main Replacement - Main @ CL Ave.
- Wastewater Improvements
    - MCC Replacement (LS #12)
    - MCC Replacement (WWTP #3 Control Building)
    - MCC Replacement (WWTP #3 Generator Feed)
    - Alum Tank Replacement (WWTP #2)
    - LS #12 Headworks Pump Replacement (WWTP #3)
    - Trash Pump (PW #709) Replacement
    - LS #09 Rehabilitation

  - LS #14 Rehabilitation
  - LS #16 Rehabilitation
  - Primary Effluent Pump Station Rehabilitation (WWTP #3)
  - SCADA Improvements (WWTP #2)
  - UV System Replacement (WWTP #2)
- Storm Sewer Improvements
  - Cove Pond and Woodland Wetlands Enhancement
  - North Shore
  - Gardina Vista Depression Outlet
  - Pine/Oriole Depression
- Storm Water Storage
  - Edgewater (Regrade Kamijima Park)
- Culvert Replacement
  - Barlina
  - Broadway Avenue
  - Country Club Road
  - Dartmoor Drive
  - McHenry Avenue
- North-South Drain Tile Replacement - Design

The reconstruction of Water Treatment Plant #2 and the expansion of Water Treatment Plant #4 shall be funded through the State Revolving Fund (SRF) programs, administered by the Illinois Environmental Protection Agency (IEPA). North Shore and Pine/Oriole storm sewer improvements shall be financed through the issuance of bonds. Debt repayments will begin in fiscal year 2020/2021 when construction is substantially complete. The balance of capital shall be funded using resources of the Water and Sewer Operating Fund.

Operating expenses in the Water & Sewer Fund for fiscal year 2019/2020, as compared to those of the prior year budget, are up 7.45% or $631,158 after transferring $316,498 of storm sewer expenses from the General Fund to the Water and Sewer Operating Fund. The fiscal year 2019/2020 budget reflects increases for sewer lining and grouting and for the installation of fall protection equipment. Changes in wages reflect projected merit increases as well as contractually obligated increases. Due to better than anticipated returns on pension investments by the Illinois Municipal Retirement Fund (IMRF), the City's pension funding contribution rate has decreased from 13.15% of eligible employees' 2018 wages to 11.07% of eligible employees' 2019 wages.

Capital lease payments for Water and Sewer vehicles, budgeted in the Water and Sewer Capital & Equipment Replacement Fund, are up $144,018 or 169.83%. A full year of lease payments will be realized in fiscal year 2019/2020 for vehicles leased in fiscal year 2018/2019 in addition to nine new

leases (one tandem axle dump truck with wing plow, one sewer Vactor truck, three service trucks, one service van, two pickup trucks and one Superintendent vehicle) in fiscal year 2019/2020.

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 ($6.61 million), service fees from the Crystal Lake Rural Fire Protection District and the Village of Lakewood ($2.40 million) and ambulance fees ($1.35 million) comprise the majority of the revenue sources for the Fire Rescue Fund or 95.53% of the total revenues.

Fiscal year 2019/2020 Fire Rescue Fund operating revenues, as compared to those of the prior year budget, are up 1.73% or $183,623. An additional $55,000 of revenues represents one-time revenues associated with the sale of assets.

Operating expenses for fiscal year 2019/2020, as compared to those of the prior year budget, are up 3.13% or $323,260. This increase is largely attributable to changes in wages. Changes in wages reflect projected merit increases as well as contractually obligated increases.

Capital lease payments for Fire Rescue vehicles, budgeted in the Capital & Equipment Replacement Fund, are up $21,524 or 127.38%. A full year of lease payments will be realized in fiscal year 2019/2020 for vehicles leased in fiscal year 2018/2019 in addition to three new leases (Chief vehicle, one Battalion Chief vehicle and a second support vehicle) in fiscal year 2019/2020.

Fiscal year 2019/2020 transfers to the Capital Equipment & Replacement Fund (Other Financing Uses) will provide for capital acquisition and replacement that includes:

- Ambulance Replacements with Power Load Systems (2)
- Fire Engine Replacement (1)
- Radio Replacements (79)
- Server Room Repairs (Fire Station #3)
- Capital Lease Payments

Other Funds

The remainder of the expenditures for the City is comprised of 26 funds that account for 17.60% 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 Paths

Funds to provide for intersection improvements at Route 176/Briarwood Road, as well as those for roadway improvements along South Main Street and Country Club Road multi-use path 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 Tax Increment Financing (TIF) District 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 2019/2020 are funds to provide for canine expenses, National Night Out expenses, Police honor guard uniforms and for the purchase of equipment for the Northern Illinois Police Alarm System (NIPAS) Officer. Funds to be transferred from the Restricted Police Fund to the Capital & Equipment Replacement Fund will provide for the replacement of police radios as the Police Department transitions to StarCom21. StarCom21 is the official statewide public safety radio network of Illinois that enables seamless, interoperable communications among State, local and federal government users.

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

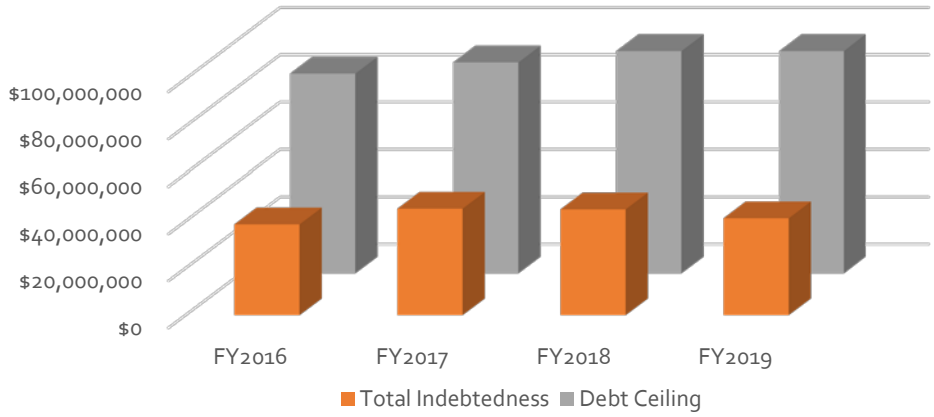
On April 15, 2014, the City Council approved a set of financial policies. Financial policies are the primary element to sound money management. They are a strongly recommended part of local government financial management. The National Advisory Council on State and Local Budgeting (NACSLB) recommends 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, 2019, the City will have a number of debt issues outstanding. These include $25,930,000 in general obligation bonds and $1,320,000 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 are being used for wastewater infrastructure improvements including the construction of a second digester at Wastewater Treatment Plant #2. As of January 14, 2019, $14,559,274 of loan proceeds were disbursed and $140,338 of interest accrued. Any remaining proceeds shall be disbursed before April 30, 2019. 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, loans and capital leases for City vehicles to the value of taxable property in the City, as determined using the City's 2017 equalized assessed valuation is 3.79%.



The City's self-imposed limit for indebtedness is 8.625% of the value of taxable property in the City.

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 2019/2020 as evidenced by our continued strong general purpose bond rating, as well as our adherence to external and internal financial policies. We believe the 2019/2020 Annual Budget balances the needs of the City in a fiscally responsible manner.

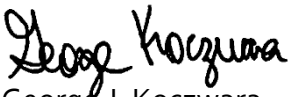
This budget is the culmination of a major effort by numerous members of the City Staff, City Council and the citizens of Crystal Lake whose input has been utilized to develop policy and spending priorities. We would like to especially thank the Department Directors, Assistant Finance Director Laura Herrig, Deputy City Manager Eric Helm, Management Analyst Nicholas Hammonds, 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 2019/2020 City Budget.

Respectively submitted,



Gary J. Mayerhofer
City Manager



George J. Koczwara
Director of Finance/Treasurer

CITY OF CRYSTAL LAKE ORGANIZATIONAL STRUCTURE



GUIDING PRINCIPLES

The Fiscal Year 2019/2020 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 2019/2020

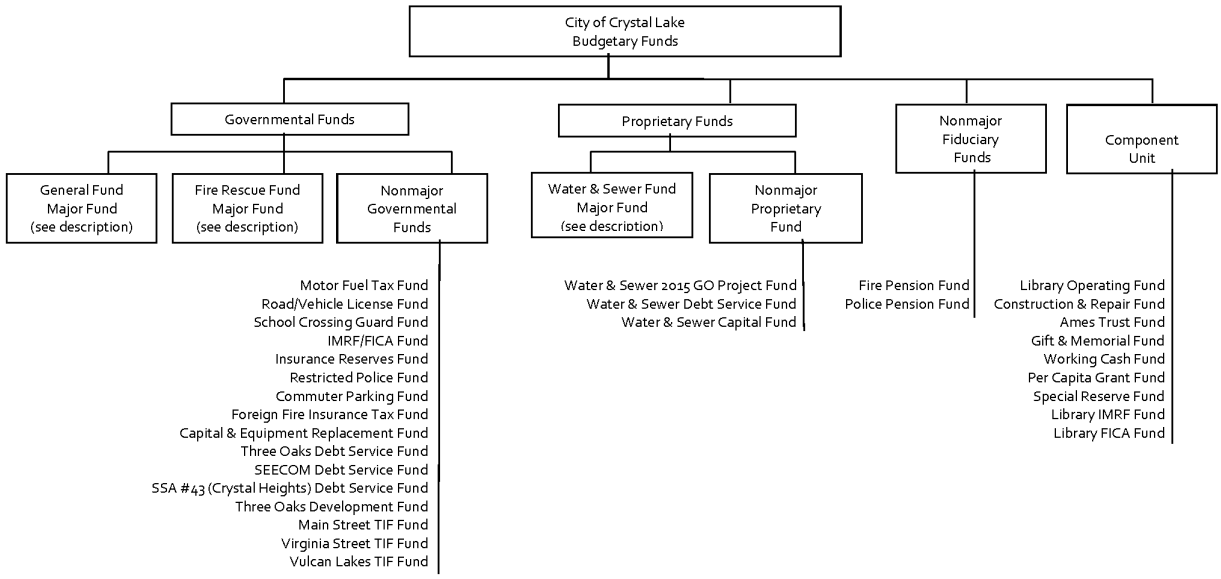
SUMMARY OF ALL FUNDS

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.

FUNDS

The City of Crystal Lake maintains fifty-one individual funds. Nine individual funds are Library Funds. Eighteen 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, 46 and 47) 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, and Water & Sewer 2015 GO Project 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 2018/2019 accomplishments, Fiscal Year 2019/2020 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 2019/2020 to reduce expenditures, seek funding opportunities to offset program and project costs and to explore alternate revenue sources.

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

REVENUE SUMMARY – ALL FUNDS

Fund	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
Revenues (Excludes transfers between funds, capital lease financing, loan or bond proceeds)						
General Fund	$25,313,718	$24,194,518	$30,121,668	$31,052,507	$31,582,356	$31,537,260
Home Rules Sales Tax Fund	5,200,095	5,081,438	0	0	0	0
Insurance Reserves Fund	237,846	492,056	299,057	23,209	16,860	26,000
Restricted Police Funds	171,795	141,677	69,179	77,500	128,500	88,500
Fire Rescue Fund	10,271,093	10,472,182	10,857,403	10,610,625	10,663,869	10,849,248
Road/Vehicle License Fund	717,195	705,579	653,056	653,202	614,808	615,000
School Crossing Guard Fund	86,284	93,193	106,044	110,000	109,471	110,000
IMRF/FICA Fund	1,860,510	1,691,376	1,592,426	1,592,931	1,592,931	1,581,621
Motor Fuel Tax Fund	6,029,789	1,409,319	1,758,069	1,117,794	599,180	2,217,293
Foreign Fire Insurance Fund	61,862	61,694	65,963	65,985	55,903	1,335
Commuter Parking Fund	0	0	284,597	282,500	265,750	310,000
Three Oaks Recreation Fund	496,758	630,708	0	0	0	0
Three Oaks Capital Fund	5	12	0	0	0	0
Three Oaks Development Fund	5,061	22,697	10,196	0	0	0
Debt Service Funds	426,152	349,410	399,555	341,352	325,320	308,302
TIF Funds	12,881	12,819	160,335	41,015	83,308	115,250
Capital Replacement Fund	3,760	4,287	411,005	744,010	763,650	590,989
Water & Sewer Funds	10,353,889	11,481,713	12,230,976	14,333,334	14,247,291	15,937,189
Police Pension Fund	2,284,124	6,084,839	5,655,634	4,108,485	4,108,485	4,081,323
Fire Pension Fund	2,873,295	4,834,565	4,380,503	3,405,748	3,405,748	3,368,433
Library Funds	4,704,605	4,846,987	4,888,669	4,954,907	4,946,229	4,961,519
Total - All Funds	$71,110,717	$72,611,069	$73,944,335	$73,515,104	$73,509,659	$76,699,262

EXPENDITURE SUMMARY – ALL FUNDS

Fund	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
Expenditures (Excludes transfers between funds)						
General Fund	$26,591,255	$26,510,615	$27,115,912	$29,099,358	$28,673,916	$28,806,493
Home Rules Sales Tax Fund	0	0	0	0	0	0
Insurance Reserves Fund	(295,484)	(353,696)	(62,393)	50,128	(175,000)	55,000
Restricted Police Funds	74,445	287,079	55,262	54,735	54,048	43,300
Fire Rescue Fund	9,007,982	10,079,549	9,672,858	10,338,424	10,284,025	10,661,684
Road/Vehicle License Fund	2,313,491	2,037,427	51,373	57,557	57,557	69,525
School Crossing Guard Fund	92,584	98,347	102,080	110,000	110,000	110,000
IMRF/FICA Fund	1,545,939	1,495,025	1,497,525	1,700,737	1,700,737	1,590,000
Motor Fuel Tax Fund	6,642,729	1,260,238	386,647	716,000	858,000	941,000
Foreign Fire Insurance Fund	187,976	6,168	564	65,985	5,700	55,814
Commuter Parking Fund	0	0	199,391	252,817	252,817	319,206
Three Oaks Recreation Fund	618,351	700,042	0	0	0	0
Three Oaks Capital Fund	42,707	48,250	0	0	0	0
Three Oaks Development Fund	100,667	921,585	99,345	0	0	0
Debt Service Funds	1,544,725	1,473,269	1,515,590	1,496,493	1,512,791	1,571,997
TIF Funds	1,500	1,700	1,650	1,650	1,800	1,950
Capital Replacement Fund	2,500,901	1,889,061	4,773,234	7,245,815	3,328,409	13,769,578
Water & Sewer Funds	12,561,207	20,851,966	14,659,355	17,443,981	14,350,806	32,535,454
Police Pension Fund	2,485,021	2,753,250	2,945,010	3,221,300	3,162,082	3,322,100
Fire Pension Fund	1,418,312	1,527,869	1,637,945	1,757,200	1,519,973	1,779,700
Library Funds	4,414,661	4,727,356	4,437,024	6,373,785	4,970,986	7,320,696
Total - All Funds	$71,848,969	$76,315,100	$69,088,372	$79,985,965	$70,668,647	$102,953,497

INTERFUND TRANSFERS – ALL FUNDS

From:	To:	Purpose:	Fiscal 2020 Budget
General Fund	Three Oaks Debt Service Fund	Debt Service	$1,144,541
General Fund	Capital Replacement Fund	Road Resurfacing	$1,754,525
General Fund	Capital Replacement Fund	Rolling stock, Equipment, Technology	$2,362,909
Restricted Police Fund	Capital Replacement Fund	Equipment	$342,000
Fire Rescue Fund	Capital Replacement Fund	Rolling stock, Equipment	$1,386,153
Road/Vehicle License Fund	Capital Replacement Fund	Road Resurfacing	$545,475
Motor Fuel Tax Fund	Capital Replacement Fund	Road Reconstruction	$3,514,875
Main Street TIF Fund	Capital Replacement Fund	Land Acquisition	$145,900
Vulcan Lakes TIF Fund	Three Oaks Debt Service Fund	Debt Service	$25,550
Virginia Street TIF Fund	General Fund	Virginia Street Corridor	$54,350
Water & Sewer Fund	Water & Sewer Capital Fund	Infrastructure	$6,165,763
Water & Sewer Fund	Water & Sewer Debt Service Fund	Debt Service	$3,545,148
			$20,987,189

REVENUES & OTHER FINANCING SOURCES – ALL FUNDS

Fund	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
Revenues & Other Sources						
General Fund	$28,799,869	$28,048,156	$31,689,468	$31,076,957	$31,636,542	$31,591,610
Home Rules Sales Tax Fund	5,211,774	5,091,033	1	0	0	0
Insurance Reserves Fund	237,846	492,056	299,057	23,209	16,860	26,000
Restricted Police Funds	171,795	141,677	69,179	77,500	128,500	88,500
Fire Rescue Fund	10,271,093	10,472,182	10,857,403	10,610,625	10,663,869	10,849,248
Road/Vehicle License Fund	2,242,195	2,005,579	653,056	653,202	614,808	615,000
School Crossing Guard Fund	86,284	93,193	106,044	110,000	109,471	110,000
IMRF/FICA Fund	1,860,510	1,691,376	1,592,426	1,592,931	1,592,931	1,581,621
Motor Fuel Tax Fund	6,162,239	1,409,319	1,758,069	1,117,794	599,180	2,217,293
Foreign Fire Insurance Fund	66,200	61,694	65,963	65,985	55,903	1,335
Commuter Parking Fund	0	0	284,597	282,500	265,750	310,000
Three Oaks Recreation Fund	618,351	700,042	0	0	0	0
Three Oaks Capital Fund	5	48,250	0	0	0	0
Three Oaks Development Fund	5,061	921,585	10,196	0	0	0
Debt Service Funds	1,476,003	1,402,044	1,450,390	1,418,312	1,402,280	1,478,393
TIF Funds	13,381	12,819	160,335	41,015	83,308	115,250
Capital Replacement Fund	2,678,401	87,225	4,494,686	7,245,815	2,945,753	13,712,596
Water & Sewer Funds	17,953,556	26,636,989	20,364,983	18,037,362	15,528,557	37,801,135
Police Pension Fund	2,284,124	6,084,839	5,655,634	4,108,485	4,108,485	4,081,323
Fire Pension Fund	2,873,295	4,834,565	4,380,503	3,405,748	3,405,748	3,368,433
Library Funds	5,264,935	5,246,735	5,348,727	4,954,907	5,226,993	4,961,519
Total - All Funds	$88,276,917	$95,481,358	$89,240,717	$84,822,347	$78,384,938	$112,909,256

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 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
Expenditures & Other Uses						
General Fund	$29,234,307	$27,510,615	$30,709,951	$32,732,921	$30,766,594	$34,068,468
Home Rules Sales Tax Fund	5,351,472	6,304,020	1,537,880	0	0	0
Insurance Reserves Fund	(295,484)	(353,696)	(62,393)	50,128	(175,000)	55,000
Restricted Police Funds	74,445	287,079	55,262	54,735	54,048	385,300
Fire Rescue Fund	9,007,982	10,079,549	10,211,697	11,074,571	10,288,629	12,047,837
Road/Vehicle License Fund	2,313,491	2,037,427	686,373	757,557	722,575	615,000
School Crossing Guard Fund	92,584	98,347	102,080	110,000	110,000	110,000
IMRF/FICA Fund	1,545,939	1,495,025	1,497,525	1,700,737	1,700,737	1,590,000
Motor Fuel Tax Fund	7,642,729	1,260,238	740,115	2,445,025	1,216,333	4,455,875
Foreign Fire Insurance Fund	187,976	6,168	564	65,985	5,700	55,814
Commuter Parking Fund	0	0	199,391	252,817	252,817	319,206
Three Oaks Recreation Fund	618,351	700,042	0	0	0	0
Three Oaks Capital Fund	42,707	48,250	4,535	0	0	0
Three Oaks Development Fund	100,667	921,585	99,345	0	0	0
Debt Service Funds	1,544,725	1,473,269	1,515,590	1,496,493	1,512,791	1,571,997
TIF Funds	13,179	12,945	40,205	38,550	81,586	227,750
Capital Replacement Fund	2,500,901	1,889,061	4,773,234	7,245,815	3,328,409	13,769,578
Water & Sewer Funds	16,391,537	25,922,386	19,581,821	20,487,221	15,497,497	42,246,365
Police Pension Fund	2,485,021	2,753,250	2,945,010	3,221,300	3,162,082	3,322,100
Fire Pension Fund	1,418,312	1,527,869	1,637,945	1,757,200	1,519,973	1,779,700
Library Funds	4,974,992	5,154,104	4,897,082	6,373,785	5,251,750	7,320,696
Total - All Funds	$85,245,833	$89,127,533	$81,173,212	$89,864,840	$75,296,521	$123,940,686

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 Actual	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
Revenues and Other Sources:						
Charges for services	$14,050,883	$15,945,430	$16,410,672	$18,752,260	$18,799,156	$19,334,229
Licenses and permits	546,408	626,879	659,908	$656,870	$764,000	$533,191
Intergovernmental	22,829,389	18,294,517	17,658,553	$19,355,334	$18,348,141	$18,742,577
Fines and forfeits	776,859	707,910	641,611	$654,900	$645,500	$822,850
Property taxes	17,876,217	16,857,457	16,991,342	$17,574,600	$17,576,010	$17,587,535
Other taxes	7,451,052	7,251,411	7,413,217	$7,350,490	$7,348,850	$8,785,010
Interest	585,809	6,647,902	5,565,793	$2,147,554	$2,542,022	$2,184,968
Miscellaneous	3,005,831	2,571,807	4,904,761	$2,720,263	$3,183,147	$4,470,546
Other sources	21,154,469	26,578,045	18,994,860	$15,610,076	$9,178,112	$40,448,350
Total	$88,276,917	$95,481,358	$89,240,717	$84,822,347	$78,384,938	$112,909,256
Expenditures and Other Uses:						
General government	$8,118,965	$8,201,476	$8,106,209	$9,033,644	$8,516,507	$9,029,125
Public safety	27,756,242	28,237,376	28,730,678	$30,971,500	$30,433,435	$31,335,382
Highways and streets	7,333,375	7,122,953	5,625,522	$6,292,025	$6,426,104	$6,569,138
Waterworks and sewerage	6,931,552	7,145,968	7,565,408	$8,469,035	$8,464,176	$9,099,193
Culture and recreation	4,987,468	5,070,988	5,162,761	$5,767,698	$5,576,030	$6,120,440
Capital outlay	12,211,925	15,757,293	8,714,784	$13,497,116	$5,523,266	$34,703,606
Debt service	4,509,443	4,779,046	5,183,010	$5,669,241	$5,715,371	$5,170,792
Lease payments	0	0	0	$285,706	$13,758	$925,821
Other uses	13,396,863	12,812,433	12,084,840	$9,878,875	$4,627,874	$20,987,189
Total	$85,245,833	$89,127,533	$81,173,212	$89,864,840	$75,296,521	$123,940,686
Revenues and Other Sources in Excess of Expenditures and Other Uses	$3,031,084	$6,353,825	$8,067,505	($5,042,493)	$3,088,417	($11,031,430)
Beginning Balance, May 1	$102,956,239	$106,157,267	$111,196,019	$120,062,966	$120,062,966	$123,204,671
Change in Receivables/Payables	169,944	(1,315,073)	799,442	53,288	53,288	0
Ending Balance, April 30	$106,157,267	$111,196,019	$120,062,966	$115,073,761	$123,204,671	$112,173,241

REVENUES AND EXPENDITURES – BY FUND TYPE

	Governmental Funds			
	General Fund	Fire Rescue Fund	Nonmajor Governmental Funds	Total Governmental Funds
FY2019/2020 Revenues and Other Sources (Budget):				
Charges for services	$695,030	$4,150,000	$0	$4,845,030
Licenses and permits	484,711		48,480	533,191
Intergovernmental	17,346,064	2,000	1,205,340	18,553,404
Fines and forfeits	446,350		348,500	794,850
Property taxes	4,238,356	6,613,748	2,146,500	12,998,604
Other taxes	7,242,501		542,509	7,785,010
Interest	56,553	21,000	49,271	126,824
Miscellaneous	1,027,695	62,500	1,623,690	2,713,885
Other sources	54,350		14,291,698	14,346,048
Total	$31,591,610	$10,849,248	$20,255,988	$62,696,846
FY2019/2020 Expenditures and Other Uses (Budget):				
General government	$8,196,175		$832,950	$9,029,125
Public safety	15,038,784	10,661,684	533,114	26,233,582
Highways and streets	4,749,407		1,819,731	6,569,138
Waterworks and sewerage	0		0	0
Culture and recreation	768,480		0	768,480
Capital outlay	0		13,072,574	13,072,574
Debt service	53,647		1,571,997	1,625,644
Lease payments	0		697,004	697,004
Other uses	5,261,975	1,386,153	4,628,150	11,276,278
Total	$34,068,468	$12,047,837	$23,155,520	$69,271,825
Revenues and Other Sources in Excess of Expenditures and Other Uses	($2,476,858)	($1,198,589)	($2,899,532)	($6,574,979)
Beginning Balance, May 1	$13,102,155	$4,486,359	$13,427,552	$31,016,066
Change in Receivables/Payables	0	0	0	0
Ending Balance, April 30	$10,625,297	$3,287,770	$10,528,020	$24,441,087

REVENUES AND EXPENDITURES – BY FUND TYPE

	Proprietary Funds					
		Water & Sewer	Nonmajor	Nonmajor		
	Water & Sewer	Capital	Proprietary	Fiduciary	Component	FY2019/2020
	Fund	Fund	Funds	Funds	Units	Totals
FY2019/2020 Revenues and Other Sources (Budget):						
Charges for services	$14,417,729			$0	$71,470	$19,334,229
Licenses and permits				0		533,191
Intergovernmental		87,315		0	101,858	18,742,577
Fines and forfeits				0	28,000	822,850
Property taxes				0	4,588,931	17,587,535
Other taxes		1,000,000		0		8,785,010
Interest	43,144			2,000,000	15,000	2,184,968
Miscellaneous	389,001			1,211,400	156,260	4,470,546
Other sources		18,318,798	3,545,148	4,238,356		40,448,350
Total	$14,849,874	$19,406,113	$3,545,148	$7,449,756	$4,961,519	$112,909,256
FY2019/2020 Expenditures and Other Uses (Budget):						
General government				0		$9,029,125
Public safety				5,101,800		31,335,382
Highways and streets				0		6,569,138
Waterworks and sewerage	9,099,193			0		9,099,193
Culture and recreation				0	5,351,960	6,120,440
Capital outlay		19,177,296	485,000	0	1,968,736	34,703,606
Debt service			3,545,148	0		5,170,792
Lease payments		228,817		0		925,821
Other uses	9,710,911			0		20,987,189
Total	$18,810,104	$19,406,113	$4,030,148	$5,101,800	$7,320,696	$123,940,686
Revenues and Other Sources in Excess of Expenditures and Other Uses	($3,960,230)	$0	($485,000)	$2,347,956	($2,359,177)	($11,031,430)
Beginning Balance, May 1	$8,708,924	$0	$492,209	$77,616,992	$5,370,480	$123,204,671
Change in Receivables/Payables	0	0	0	0	0	0
Ending Balance, April 30	$4,748,694	$0	$7,209	$79,964,948	$3,011,303	$112,173,241

CHANGES IN FUND BALANCE – ALL FUNDS

Fund	Estimated Beginning Balance	Revenues/ Other Sources	Expenditures /Other Uses	Ending Balance	$ Change	% Change
General Fund	$13,102,155	$31,591,610	$34,068,468	$10,625,297	($2,476,858)	-18.90%
Home Rules Sales Tax Fund	0	0	0	0	$0	0.00%
Insurance Reserves Fund	3,800,442	26,000	55,000	3,771,442	($29,000)	-0.76%
Restricted Police Funds	531,809	88,500	385,300	235,009	($296,800)	-55.81%
Fire Rescue Fund	4,486,359	10,849,248	12,047,837	3,287,770	($1,198,589)	-26.72%
Road/Vehicle License Fund	0	615,000	615,000	0	$0	0.00%
School Crossing Guard Fund	75,449	110,000	110,000	75,449	$0	0.00%
IMRF/FICA Fund	1,324,218	1,581,621	1,590,000	1,315,839	($8,379)	-0.63%
Motor Fuel Tax Fund	5,897,352	2,217,293	4,455,875	3,658,770	($2,238,582)	-37.96%
Foreign Fire Insurance Fund	266,965	1,335	55,814	212,486	($54,479)	-20.41%
Commuter Parking Fund	98,139	310,000	319,206	88,933	($9,206)	-9.38%
Three Oaks Recreation Fund	0	0	0	0	$0	0.00%
Three Oaks Capital Fund	0	0	0	0	$0	0.00%
Three Oaks Development Fund	8,670	0	0	8,670	$0	0.00%
Debt Service Funds	295,847	1,478,393	1,571,997	202,243	($93,604)	-31.64%
TIF Funds	414,201	115,250	227,750	301,701	($112,500)	-27.16%
Capital Replacement Fund	714,460	13,712,596	13,769,578	657,478	($56,982)	-7.98%
Water & Sewer Funds	9,201,133	37,801,135	42,246,365	4,755,903	($4,445,230)	-48.31%
Police Pension Fund	40,544,736	4,081,323	3,322,100	41,303,959	$759,223	1.87%
Fire Pension Fund	37,072,256	3,368,433	1,779,700	38,660,989	$1,588,733	4.29%
Library Funds	5,370,480	4,961,519	7,320,696	3,011,303	($2,359,177)	-43.93%
Total - All Funds	$123,204,671	$112,909,256	$123,940,686	$112,173,241	($11,031,430)	-8.95%

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

NET REVENUE (EXPENSE) FROM OPERATING ACTIVITIES – PRIMARY GOVERNMENT

Fund	FY2020 Revenues	FY2020 Expenditures	FY2020 Interfund Transfer	FY2020 Net Revenue (Expense) from Operating Activities
Governmental Activities				
General Fund	$31,312,260	($28,806,493)	($1,748,774)	$756,993
Insurance Reserves Fund	26,000	(55,000)	0	(29,000)
Restricted Police Funds	88,500	(43,300)	0	45,200
Fire Rescue Fund	10,794,248	(10,661,684)	(38,421)	94,143
Road/Vehicle License Fund	615,000	(69,525)	0	545,475
School Crossing Guard Fund	110,000	(110,000)	0	0
IMRF/FICA Fund	1,581,621	(1,590,000)	0	(8,379)
Motor Fuel Tax Fund	1,120,345	(941,000)	0	179,345
Foreign Fire Insurance Fund	1,335	(55,814)	0	(54,479)
Commuter Parking Fund	310,000	(319,206)	0	(9,206)
Capital Replacement Fund	0	(697,004)	697,004	0
Debt Service Funds				
2012 GOB (Crystal Heights)	48,478	(141,915)	0	(93,437)
2012 GOB (SEECOM)	259,824	(259,991)	0	(167)
2009 Bonds (Three Oaks)	0	(1,170,091)	1,170,091	0
TIF Funds				
Main Street TIF	650	(650)	0	0
Virginia Street TIF	55,000	(650)	(54,350)	0
Vulcan Lakes TIF	26,200	(650)	(25,550)	0
Total Governmental Activities	46,349,461	(44,922,973)	0	1,426,488
Business-type Activities				
Water & Sewer Funds				
W&S Operating Fund	14,774,874	(9,099,193)	(3,773,965)	1,901,716
W&S Debt Service Fund	0	(3,545,148)	3,545,148	0
W&S Capital Fund	0	(228,817)	228,817	0
Total Business-type Activities	14,774,874	(12,873,158)	0	1,901,716
Total Primary Government	$61,124,335	($57,796,131)	$0	$3,328,204

Fund	FY2020 Revenues	FY2020 Expenditures	FY2020 Interfund Transfer	FY2020 Net Revenue (Expense) from Operating Activities
Schedule of Interfund Transfers - Operating Activities:				
				Fiscal 2020
From:	To:		Purpose:	Budget
General Fund	Three Oaks Debt Service Fund		Debt Service	$1,144,541
General Fund	Capital Replacement Fund		Lease Payments	$658,583
Fire Rescue Fund	Capital Replacement Fund		Lease Payments	$38,421
Vulcan Lakes TIF Fund	Three Oaks Debt Service Fund		Debt Service	$25,550
Virginia Street TIF Fund	General Fund		Virginia Street	$54,350
Water & Sewer Fund	Water & Sewer Debt Service Fund		Debt Service	$3,545,148
Water & Sewer Fund	Water & Sewer Capital Fund		Lease Payments	$228,817

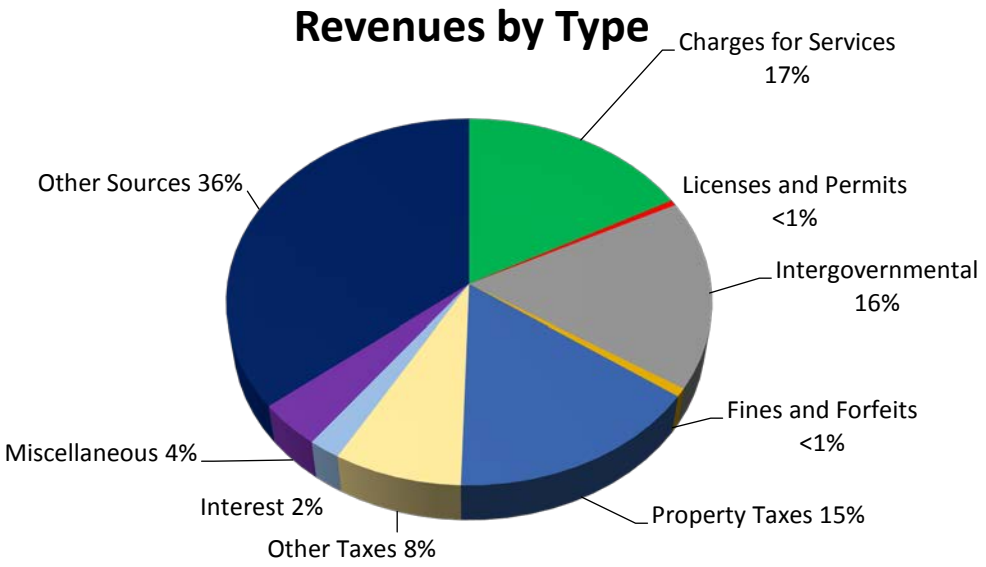
NET REVENUE (EXPENSE) FROM CAPITAL ACTIVITIES – PRIMARY GOVERNMENT

Fund	FY2020 Revenues	FY2020 Lease Financing (Initial Lease Year)	FY2020 Loan/Bond Proceeds	FY2020 Expenditures	FY2020 Interfund Transfer	FY2020 Net Revenue (Expense) from Capital Activities
Governmental Activities						
General Fund	$225,000	$0	$0	$0	($3,458,851)	($3,233,851)
Fire Rescue Fund	55,000	0	0	0	(1,347,732)	(1,292,732)
Restricted Police Fund	0	0	0	0	(342,000)	(342,000)
Road/Vehicle License Fund	0	0	0	0	(545,475)	(545,475)
Motor Fuel Tax Fund	1,096,948	0	0	0	(3,514,875)	(2,417,927)
Main Street TIF Fund	33,400	0	0	0	(145,900)	(112,500)
Capital Replacement Fund	590,989	3,069,770	0	(13,072,574)	9,354,833	(56,982)
Total Governmental Activities	2,001,337	3,069,770	0	(13,072,574)	0	(8,001,467)
Business-type Activities						
Water & Sewer Funds						
W&S Operating Fund	75,000	0	0	0	(5,936,946)	(5,861,946)
W&S Capital Fund	1,087,315	1,059,515	11,093,520	(19,177,296)	5,936,946	0
W&S 2015 Project Fund	0	0	0	(485,000)	0	(485,000)
Total Business-type Activities	1,162,315	1,059,515	11,093,520	(19,662,296)	0	(6,346,946)
Total Primary Government	$3,163,652	$4,129,285	$11,093,520	($32,734,870)	$0	($14,348,413)

Schedule of Interfund Transfers - Capital Activities:

From:	To:	Purpose:	Fiscal 2020 Budget
General Fund	Capital Replacement Fund	Road Resurfacing	$1,754,525
General Fund	Capital Replacement Fund	Rolling stock, Equipment, Technology	$1,704,326
Fire Rescue Fund	Capital Replacement Fund	Rolling stock, Equipment	$1,347,732
Restricted Police Fund	Capital Replacement Fund	Equipment	$342,000
Road/Vehicle License Fund	Capital Replacement Fund	Road Resurfacing	$545,475
Motor Fuel Tax Fund	Capital Replacement Fund	Road Reconstruction	$3,514,875
Main Street TIF Fund	Capital Replacement Fund	Land Acquisition	$145,900
Water & Sewer Fund	Water & Sewer Capital Fund	Infrastructure	$5,936,946

MAJOR REVENUES

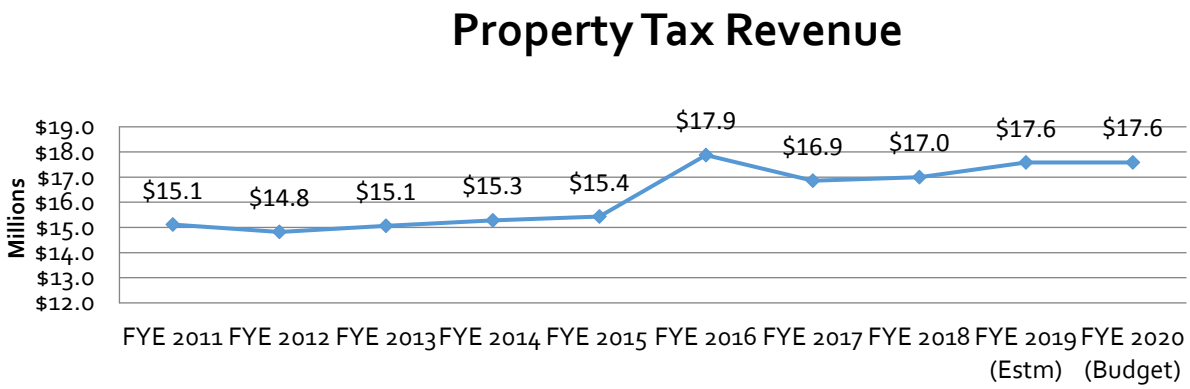


Budget preparation begins with revenue projections. Revenues are projected based on the following:

- 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 ($17,587,535), sales taxes ($12,119,100), home rule sales taxes ($5,288,190), use taxes ($1,176,300), State income taxes

($3,903,000), user-fees for water and sewer ($13,197,129), fire rescue services ($2,400,000), ambulance services ($1,350,000), State motor fuel taxes ($1,064,000), telecommunication taxes ($929,396), cable franchise fees ($665,000) and interest income ($2,184,968). Combined, these sources represent $61,864,618 or over 80% of all receipts.

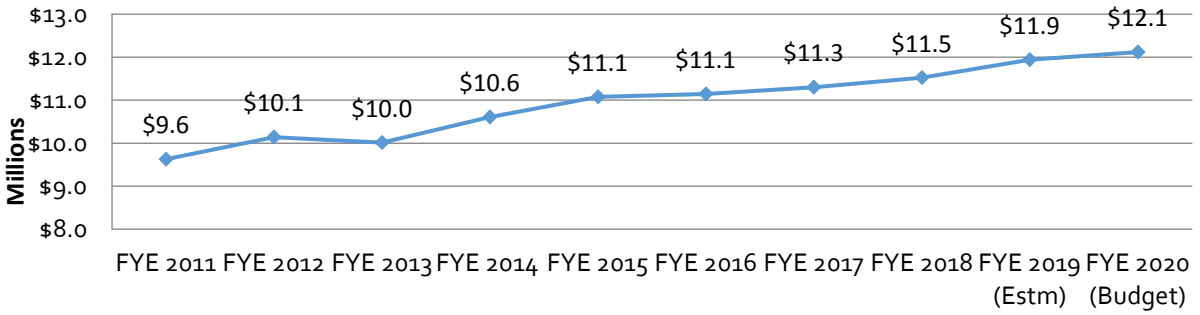


Property taxes include amounts levied against all real estate in the City. Real property taxes that will be collected during 2019/2020 were levied December 18, 2018 on assessed values as of January 1, 2018. Assessed values are established by the County Assessor at approximately 33.33% of appraised market 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.

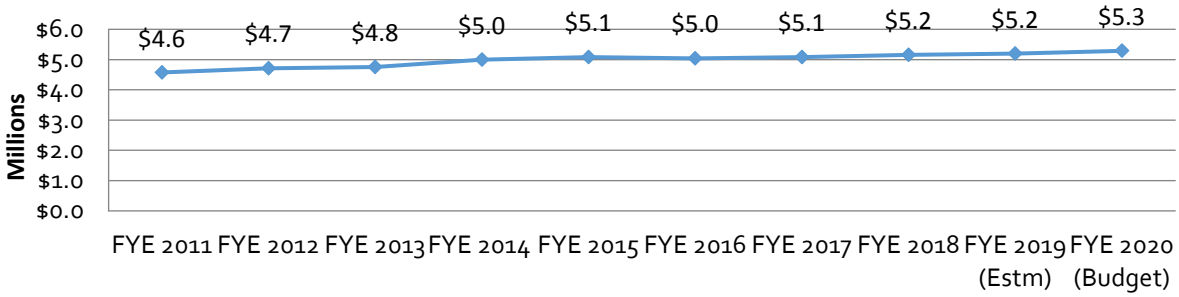
Sales Tax Revenue



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 2018/2019 receipts are 3.47% higher than those of the same period (May through February) last year. Receipts are anticipated to end the year equal to the fiscal year 2018/2019 budget. Fiscal year 2019/2020 receipts of Sales Tax are estimated to rise a modest 1.50% over the fiscal year 2018/2019 budget as trade tariffs coupled with rising interest rates by the Federal Reserve could weaken new car sales.

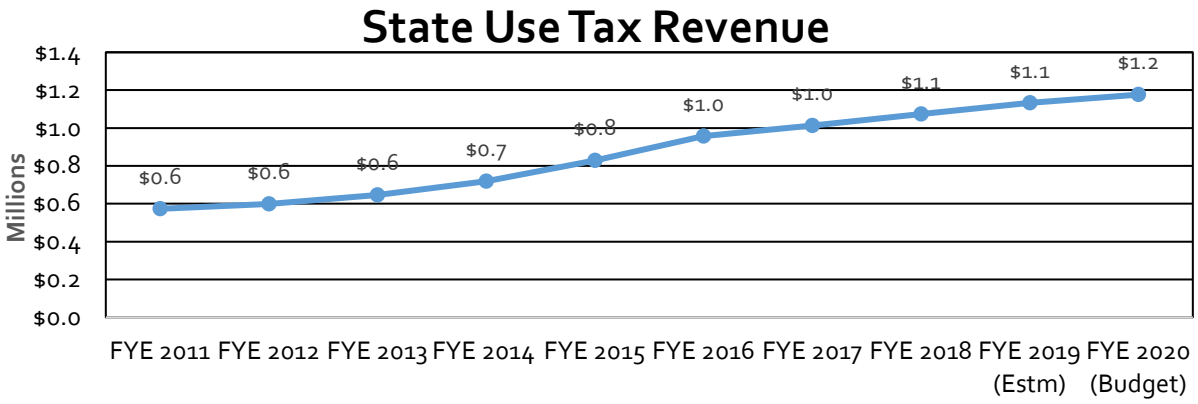
Home Rule Sales Tax Revenue



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. State law provides that, beginning July 2018, 1.5% 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 $78,835.

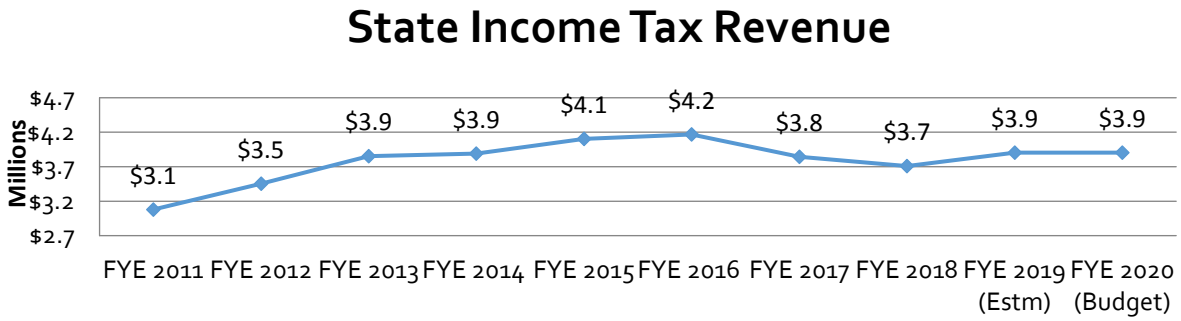
Despite the transfer to the Tax Compliance and Administration Fund of the State, fiscal year 2018/2019 receipts are tracking 4.54% higher than those of the same period (May through February) as last year. Receipts are anticipated to end the year 0.3% above the fiscal year 2018/2019 budget. Fiscal year 2019/2020 receipts of Home Rule Sales Tax are estimated to rise 2.00% over the fiscal year 2018/2019 budget.



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 2018/2019 receipts are tracking 14.50% higher than those of the same period (May through February) in fiscal year 2017/2018. Receipts are anticipated to end the year 5.77% above the fiscal year 2018/2019 budget. Fiscal year 2019/2020 receipts of Use Tax are estimated by the Illinois Municipal League (IML) to equal $27.50 per capita.

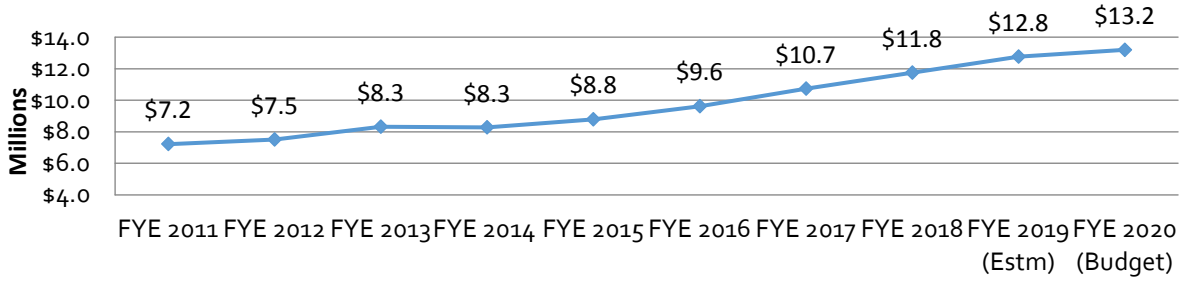
One source of additional revenue, over and above IML's forecast, is revenue that will be received as a result of the South Dakota v. Wayfair case. IML's estimate of additional per capita that municipalities could expect to receive is $0.35 per capita per month. Given the lag between the actual collection month and distribution month, municipalities may see an additional $1.40 per capita, assuming full compliance with the Marketplace Fairness Act that became effective in Illinois on October 1, 2018.



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 received 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 2018/2019 receipts are tracking 6.21% higher than those of the same period (May through February) in fiscal year 2017/2018. Receipts are anticipated to end the year equal to the fiscal year 2018/2019 budget. While year-to-date revenue may suggest receipts are coming in slightly higher than anticipated, the Illinois Municipal League (IML) cautions that downward accounting adjustments will be made before the end of the fiscal year. Fiscal year 2019/2020 receipts of Receipts of Use Tax are estimated by the Illinois Municipal League (IML) to equal $94.87 per capita.

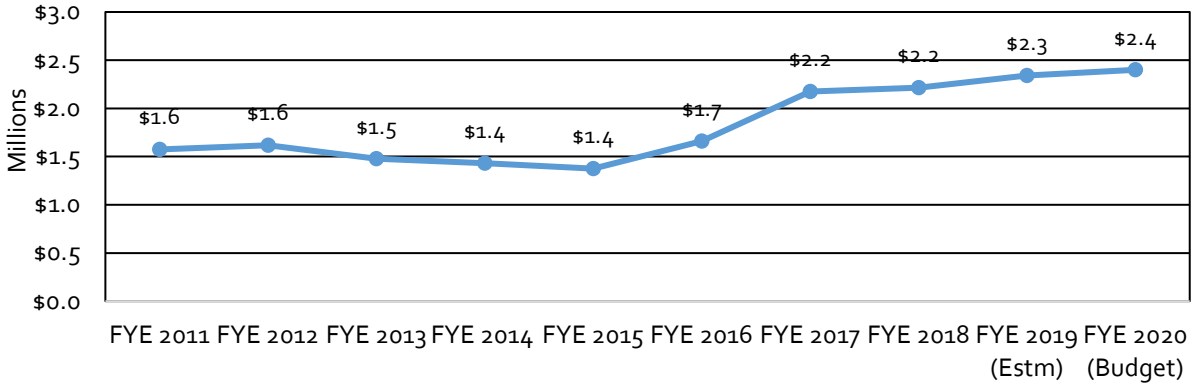
Water & Sewer User Fees



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 2019/2020 budget incorporates a 3.78% water and sewer rate increase.

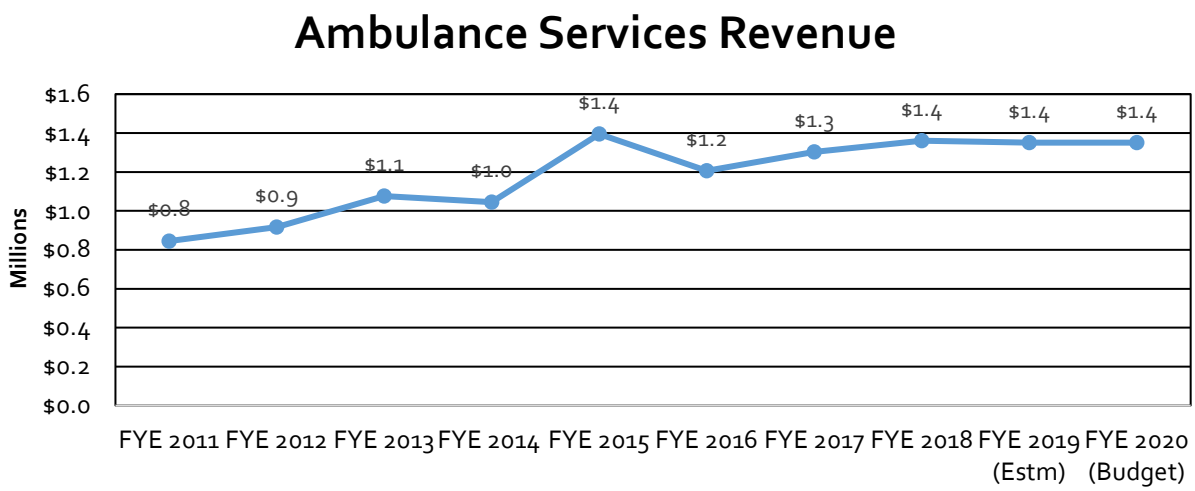
A 3.78% increase in water and sewer rates provides a funding mechanism that will allow the water and sewer fund to continue to be financially independent and allows for some capital investment in order to maintain water and sewer infrastructure systems. It is anticipated that the 3.78% increase will make an additional $469,462 available for debt repayment and infrastructure improvements in FY2019/2020.

Fire Rescue Services Revenue



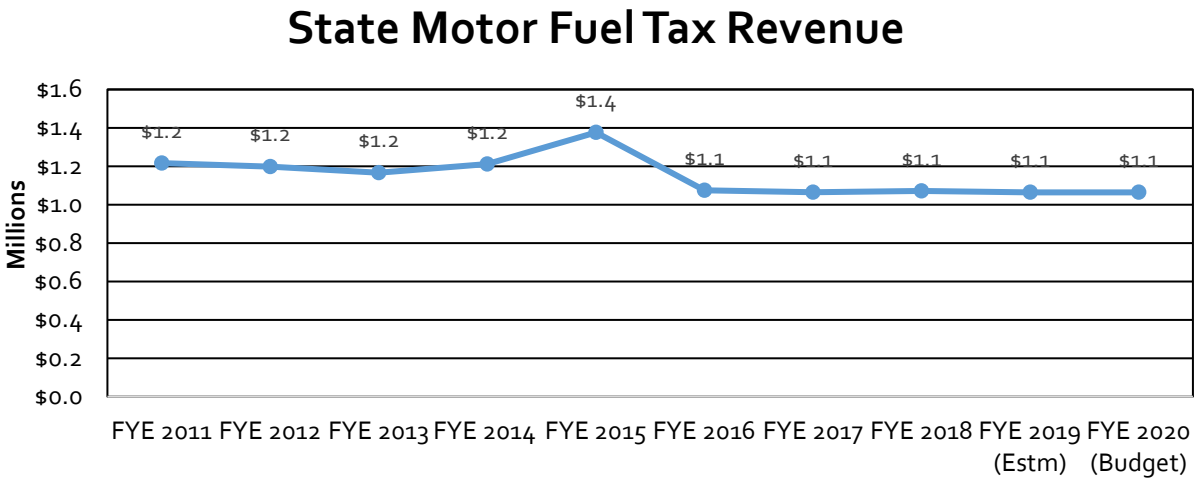
Fire Rescue Services. Through intergovernmental agreements, the City of Crystal Lake's Fire Rescue Department provides fire rescue and emergency lifesaving services to the citizens of the Crystal Lake Fire Protection District and to the citizens of the Village of Lakewood. In exchange, the Crystal Lake 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 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.

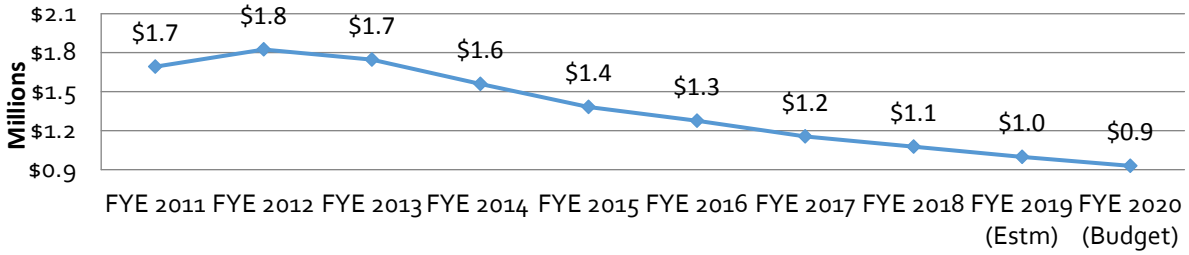
Fiscal year 2018/2019 receipts are tracking 0.93% higher than those of the same period (May through February) in fiscal year 2017/2018. Receipts of ambulance services are anticipated to end the year equal to the fiscal year 2018/2019 budget. No further increase is projected for FY2019/2020.



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 2018/2019 receipts are tracking 0.28% higher than those of the same period (May through February) in fiscal year 2017/2018. Receipts are anticipated to end the year equal to the fiscal year 2018/2019 budget. Despite rising gas prices, research conducted by the Illinois Municipal League (IML) suggests that Illinois consumers do not change their behavior significantly until the price of gas goes higher than around $4 per gallon. Receipts of State motor fuel tax are estimated by the IML to remain unchanged at $25.25 per capita in fiscal year 2019/2020.

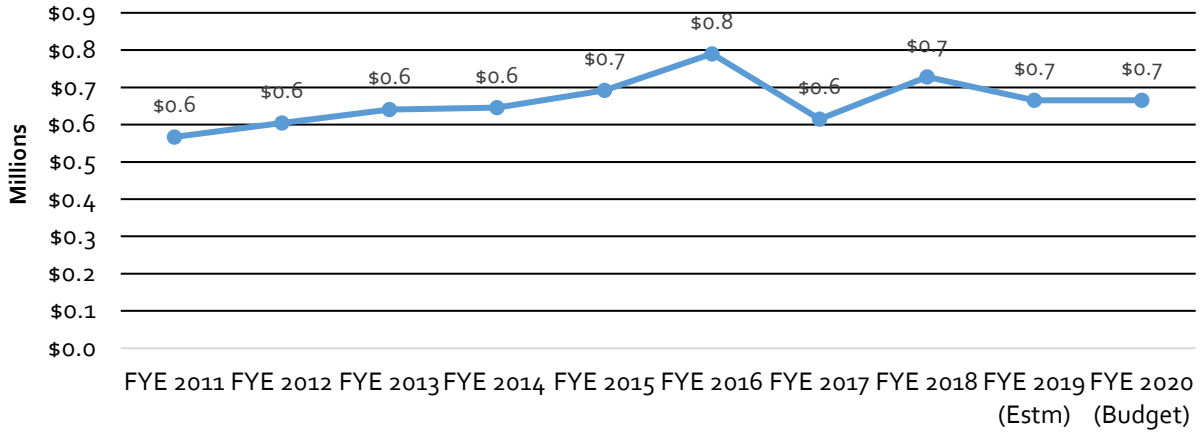
Telecommunication Tax Revenue



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 2018/2019 receipts are tracking 6.78% lower than those of the same period (May through February) in fiscal year 2017/2018. It is anticipated that receipts of Telecommunications Tax will end the year equal to the fiscal year 2019/2020 budget, a 7.2% decrease from fiscal year 2017/2018 receipts. Receipts of Telecommunications Tax are anticipated to decline an additional 7.00% during fiscal year 2019/2020.

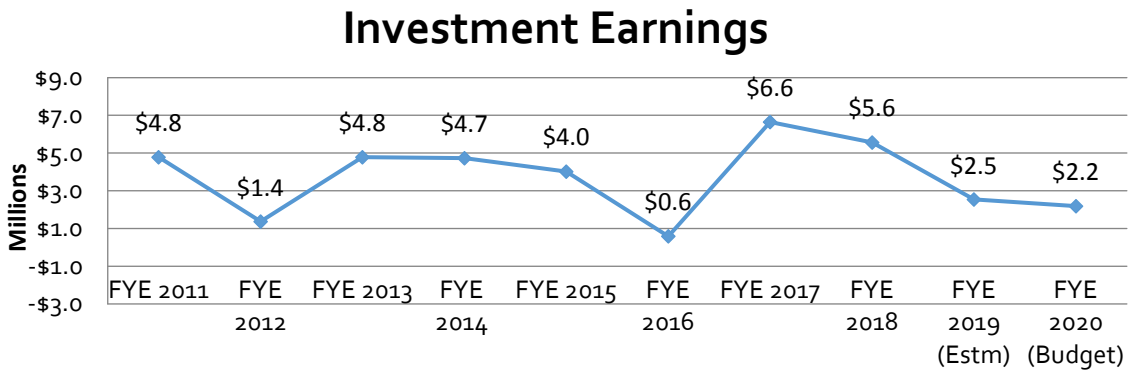
Cable Franchise Fee Revenue



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 2018/2019 receipts are tracking 2.90% lower than those of the same period (May through February) in fiscal year 2017/2018. It is anticipated that receipts of Cable Franchise Fees will end the year 8.56% below the fiscal year 2018/2019 budget as consumers seek alternatives to paying high prices to cable providers. Year-end projections are in line with fiscal year 2016/2017 receipts. Receipts of Cable Franchise Fees are projected to remain flat for fiscal year 2019/2020.



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 Actual	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
City Administration	13.50	13.50	13.50	12.50	12.50	12.50
Administrative Adjudication	1.00	1.00	1.00	1.00	1.00	1.00
Special Projects	0.50	0.50	0.50	0.50	0.50	0.50
Information Technology	1.50	1.00	1.00	1.00	1.00	1.00
Police	78.75	78.75	77.75	77.75	77.75	77.75
Community Development	22.75	22.75	22.75	22.75	22.75	22.75
Public Works Administration	5.25	5.25	4.25	4.25	4.25	4.25
Streets	18.00	18.00	18.00	18.00	17.00	17.00
Storm Sewer	7.00	6.00	4.00	4.00	4.00	3.00
Fleet & Facility Services	6.50	6.50	7.00	7.00	7.00	7.00
Water Operations	15.00	15.00	15.00	15.00	15.00	16.00
Wastewater Treatment	9.00	9.00	9.00	9.00	9.00	9.00
Fire Rescue	67.50	67.50	67.50	67.50	67.50	67.50
Total FTE	246.25	244.75	241.25	240.25	239.25	239.25
Change from PY	(3.25)	(1.50)	(3.50)	(1.00)	(2.00)	0.00
Cummulative Change (since FY2010/2011)	(21.25)	(22.75)	(26.25)	(27.25)	(28.25)	(28.25)
% Change (since FY2010/2011)	7.94%	8.50%	9.81%	10.19%	10.56%	10.56%

Since fiscal year 2010/2011, the equivalent of twenty-eight and one-quarter positions, or 10.56% of total full-time equivalent positions 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, thirteen 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, and 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

City Administration

CMO #20 (2013 Ford Taurus) Replacement - Capitalized Lease Cost	$32,000
Starcom21 Dual Band Radio	$7,100

Information Technology

Document Imaging (Annual License, Equipment, Training)	$30,000
Document Imaging Expansion (Back scanning)	$25,000
Microsoft Exchange Server Upgrade	$25,000
Community Development Software (Annual Subscription)	$61,500
Licensing Software (Annual Subscription)	$25,600
Whole Building Intercom System	$150,000
Building Access Controls/Automation Systems Evaluation/Design Engineering	$50,000
PC Replacement Program	$45,000
Fiber Optic Network Installation	$60,500
Whole Room Uninterruptable Power Supply - Data Center	$6,500
Automate Software Update Technology	$44,000
Disaster Recovery Plan Development	$5,000

Police

In-Squad Computer & Docking Station Replacement	$20,000
Livescan (Portable) Replacement	$10,000
Livescan (Temporary Detention Area) Replacement	$27,000
PD #1002 (Training Vehicle) Replacement - Capitalized Lease Cost	$42,766
PD #1003 (Investigations Vehicle) Replacement - Capitalized Lease Cost	$42,766
PD #1006 (Investigations Vehicle) Replacement - Capitalized Lease Cost	$35,650
PD #1007 (Commander Vehicle) Replacement - Capitalized Lease Cost	$41,520
PD #1010 (Investigations Vehicle) Replacement - Capitalized Lease Cost	$29,020
PD #1011 (Investigations Vehicle) Replacement - Capitalized Lease Cost	$29,020
PD #1020 (Patrol Supervisor Vehicle) Replacement - Capitalized Lease Cost	$39,174
PD #1021 (Patrol Supervisor Vehicle) Replacement - Capitalized Lease Cost	$40,349
PD #1023 (Patrol Vehicle) Replacement - Capitalized Lease Cost	$41,594

PD #1025 (Patrol Vehicle) Replacement - Capitalized Lease Cost	$41,594
PD #1026 (Patrol Vehicle) Replacement - Capitalized Lease Cost	$41,594
PD #1027 (Patrol Vehicle) Replacement - Capitalized Lease Cost	$40,383
PD #1030 (Patrol Vehicle) Replacement - Capitalized Lease Cost	$41,594
PD #1032 (Patrol Vehicle) Replacement - Capitalized Lease Cost	$41,594
PD #1034 (Patrol Vehicle) Replacement - Capitalized Lease Cost	$39,414
PD #1037 (Patrol Vehicle) Replacement - Capitalized Lease Cost	$40,383
PD #1040 (CSO Vehicle) Replacement - Capitalized Lease Cost	$31,598
PD #1041 (CSO Vehicle) Replacement - Capitalized Lease Cost	$31,598
PD #1042 (CSO Vehicle) Replacement - Capitalized Lease Cost	$31,598
PD #1043 (Evidence Technician Vehicle) Replacement - Capitalized Lease Cost	$36,720
PD #1044 (Special Assignment Vehicle) Replacement - Capitalized Lease Cost	$28,175
Lightbar Equipment	$27,000
Copier Replacement (Patrol)	$7,000
Starcom21 Single Band Portable (89) and Mobile (24) Radios	$461,473

Community Development

CD #41 (Engineer Vehicle) Replacement - Capitalized Lease Cost	$30,885
Traffic Calming Solution - Congress/Exchange Dr	$29,815
Traffic Calming Solution - Congress/Federal Dr	$25,426
LED Lighting Retrofit	$68,000

Road Resurfacing

Pavement Marking Program	$50,000
Pavement Preservation Program	$50,000
Street Resurfacing Program (includes manhole lids)	$2,050,000
Pedestrian & Traffic Safety Improvements	$50,000
55390. Sidewalk Maintenance & Repair	$100,000

Road Reconstruction

IL 176/Briarwood Intersection Improvement (FINAL)	$255,000
Main/Crystal Lake Ave Improvement	$503,946
North Main Street Improvement - Engineering	$134,721
North Main Street - Land Acquisition	$197,479
South Main Widening (FINAL)	$991,000
US 14/Virginia Intersection Improvement	$250,708
Dole Avenue Reconstruction - Engineering	$100,000
McHenry Ave Erosion Control	$200,000
Signal Installation - IL 176/Mt Thabor-Haligus	$25,300
Country Club Multi-Use Path (FINAL)	$81,000
Ackman @ Amberwood Rd Crossing	$345,721

Huntley Rd Crossing	$80,000
Salt Storage Dome	$350,000

Fleet & Facility Services

Asset Management Software	$34,272
Air Duct Cleaning (City Hall)	$95,000
Boiler Water Pretreatment Tank System (City Hall)	$30,000
Fire Alarm Panel (Downtown Train Station)	$10,000
Fuel Island Replacement (City Hall)	$400,000
Gas Monitoring System Sensor Replacement	$11,000
Light Curtains (PW Garage)	$20,000
Water Management Plan (City Hall, Fire Stations, WW)	$10,000
Vehicle (Forklift) Replacement	$30,000
PW #15 (Superintendent Vehicle) Replacement - Capitalized Lease Cost	$36,720

Streets

Tree Removal & Replacement (EAB Erradication)	$25,000
Snow Route Optimization Software	$50,000
PW #403 (Single Axle Plow) Replacement - Capitalized Lease Cost	$153,897
PW #403 After Market Equipment (not included in lease)	$52,774
PW #405 (Grapple Truck) Replacement - Capitalized Lease Cost	$114,335
PW #405 After Market Equipment (not included in lease)	$24,333
PW #406 (Single Axle Plow) Replacement - Capitalized Lease Cost	$153,897
PW #406 After Market Equipment (not included in lease)	$52,774
PW #407 (Single Axle Plow) Replacement - Capitalized Lease Cost	$153,897
PW #407 After Market Equipment (not included in lease)	$52,774
PW #408 (Tandem Axle Plow) Replacement - Capitalized Lease Cost	$149,415
PW #408 After Market Equipment (not included in lease)	$51,237
PW #409 (32' Aerial Boom Truck) Replacement - Capitalized Lease Cost	$114,335
PW #409 After Market Equipment (not included in lease)	$24,333
PW #411 (Single Axle Plow) Replacement - Capitalized Lease Cost	$153,897
PW #411 After Market Equipment (not included in lease)	$52,774
PW #412 (Mini Dump) Replacement - Capitalized Lease Cost	$38,970
PW #414 (Single Axle Plow) Replacement - Capitalized Lease Cost	$153,897
PW #414 After Market Equipment (not included in lease)	$52,774
PW #415 (Single Axle Plow) Replacement - Capitalized Lease Cost	$153,897
PW #415 After Market Equipment (not included in lease)	$52,774
PW #416 (Single Axle Plow) Replacement - Capitalized Lease Cost	$153,897
PW #416 After Market Equipment (not included in lease)	$52,774
PW #417 (Single Axle Plow) Replacement - Capitalized Lease Cost	$153,897
PW #417 After Market Equipment (not included in lease)	$52,774

PW #424 (Sweeper) Replacement - Capitalized Lease Cost	$173,813
PW #429 (Chipper/Plow) Replacement - Capitalized Lease Cost	$41,560
PW #433 (Single Axle Plow) Replacement - Capitalized Lease Cost	$153,897
PW #433 After Market Equipment (not included in lease)	$52,774
Starcom21 Dual Band Portable Radio	$7,100
Guardrail Improvements - Woodstock St	$25,000

Fire Rescue

Server Room Repair (Station #3)	$15,000
FD #302 (Chief Vehicle) Replacement - Capitalized Lease Cost	$42,766
FD #333 (Support/Towing Vehicle) Replacement - Capitalized Lease Cost	$38,930
FD #336 (Battalion Chief Vehicle) Replacement - Capitalized Lease Cost	$42,766
FD #342 (2006 Pierce Engine) Replacement	$375,000
FD #350 (2014 Ford F450 Ambulance) Replacement	$176,759
FD #350 Power Load System	$30,731
FD #355 (2013 Ford F450 Ambulance) Replacement	$176,759
FD #355 Power Load System	$30,731
FD #359 (Support Vehicle) Replacement - Capitalized Lease Cost	$40,098
Starcom21 Dual Band Portable (73) and Mobile (6) Radios	$542,752

Three Oaks Recreation Area

Row Boat Replacement (14')	$2,000
Paddleboat Replacement (3)	$7,650
Golf Cart	$9,545
Beach/Marina Cameras (3) plus Server	$20,000
Water Bottle Filling Station - Beach & Marina	$12,200
Shade Structure - Splash Pad (2)	$42,747
Playground Soft Surface Replacement	$67,000
TOTAL CAPITAL & EQUIPMENT REPLACEMENT FUND	$12,926,674

MAIN STREET TIF FUND

Main/Crystal Lake Ave - Land Acquisition	$145,900
TOTAL MAIN STREET TIF FUND	$145,900

WATER & SEWER CAPITAL & EQUIPMENT REPLACEMENT FUND

Public Works Administration

Starcom21 Dual Band Radio	$7,100
Crystal Lake Watershed-Based Plan	$75,000

Lake Analysis - USGS/ISGS Analysis	$32,500
Storm Sewer Improvements	
Cove Pond and Woodland Wetlands Enhancement	$156,228
North Shore	$2,313,300
Gardina Vista Depression Outlet	$171,087
Pine/Oriole Depression	$575,699
Storm Water Storage	
Edgewater (Regrade Kamijima Park)	$81,167
Culvert Replacement	
Barlina	$343,915
Broadway Avenue	$260,870
Country Club Road	$264,161
Dartmoor Drive	$405,874
McHenry Avenue	$324,493
North-South Drain Tile Replacement - Design	$259,313

Water & Sewer

PW #501 (Superintendent Vehicle) Replacement - Capitalized Lease Cost	$24,113
PW #539 (Pickup Truck) Replacement - Capitalized Lease Cost	$33,542
PW #540 (Service/Crane Truck) Replacement - Capitalized Lease Cost	$174,971
PW #540 After Market Equipment (50% not included in lease)	$24,333
PW #541 (Service Van) Replacement - Capitalized Lease Cost	$36,720
PW #542 (Service Truck) Replacement - Capitalized Lease Cost	$62,501
PW #550 (Tandem Axle Wing Plow Truck) Replacement - Capitalized Lease Cost	$149,415
PW #550 After Market Equipment (50% not included in lease)	$51,237
PW #555 (Tandem Axle Wing Plow Truck) Replacement - Capitalized Lease Cost	$153,897
PW #555 After Market Equipment (50% not included in lease)	$52,774
PW #611 (Vactor) Replacement - Capitalized Lease Cost	$328,313
PW #614 (Service Truck) Replacement - Capitalized Lease Cost	$62,501
SCADA Server	$45,000
SCADA Communication System (WTP) Upgrade	$120,000
Water Delivery Study	$100,000
Water Master Plan Update	$60,000
Solar Viability Assessment	$60,000
WTP #2 Reconstruction - Engineering	$350,000
WTP #2 Reconstruction - Construction	$4,739,000
WTP #2 New Deep Well and Raw Water Piping - Engineering	$250,000
WTP #2 New Deep Well and Raw Water Piping - Construction	$2,100,000
WTP #4 MCC, Generator and Transfer Switch Replacement	$725,000
WTP #5 Rehabilitation (iron filter, roof, ground storage tank) - Engineering	$50,000
WTP #5 Rehabilitation (iron filter, roof, ground storage tank) - Construction	$1,200,000

Wastewater Treatment	
MCC Replacement (LS #12)	$125,000
MCC Replacement (WWTP #3 Control Building)	$125,000
MCC Replacement (WWTP #3 Generator Feed)	$250,000
Grit Building HVAC Replacement (WWTP #2)	$60,000
Roof Repairs (WWTP #3)	$90,000
Security Fence/Gate Repairs (WWTP #2)	$30,000
All-Terrain Vehicle (PW #707) Replacement	$13,000
PW #702 (Pickup Truck) Replacement - Capitalized Lease Cost	$33,542
Alum Tank Replacement (WWTP #2)	$200,000
Chlorides Analyzer (WWTP #2 & WWTP #3)	$40,000
Discrete Analyzer AQ1 (WWTP #2 Lab)	$50,000
LS #12 Headworks Pump Replacement (WWTP #3)	$96,000
Sand Replacement (WWTP #2 Sand Filter)	$80,000
Trash Pump (PW #709) Replacement	$140,000
Emergency Generator LS #8 (FINAL)	$4,720
Emergency Generator LS #13 (FINAL)	$4,720
Emergency Generator LS #17 (FINAL)	$4,720
Emergency Generator LS #28 (FINAL)	$4,720
LS #09 Rehabilitation	$690,850
LS #14 Rehabilitation	$500,000
LS #16 Rehabilitation	$50,000
Primary Effluent Pump Station Rehabilitation (WWTP #3)	$100,000
SCADA Improvements (WWTP #2)	$186,000
UV System Replacement (WWTP #2) - Engineering	$75,000
TOTAL WATER & SEWER CAPITAL & EQUIPMENT REPLACEMENT FUND	$19,177,296

WATER & SEWER 2015 G.O. PROJECT FUND

Water & Sewer	
Water Main Relocation - Route 14 (IL 176 to CL Ave)	$220,000
Water Main Replacement - Main @ CL Ave	$265,000
TOTAL WATER & SEWER 2015 G.O. PROJECT FUND	$485,000

LIBRARY FUNDS	$1,968,736
GRAND TOTAL - ALL FUNDS	$34,703,606

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2019/2020

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 – FLEET LEASING PROGRAM

The Fleet Leasing Program achieves two of the strategic initiatives of the City: Service Excellence, and Financial Management.

FOCUS OF CASE STUDY

This case study examines the city-wide implementation of the Fleet Leasing Program.

LESSONS LEARNED

Lesson #1: City vehicles are tools used to carry out the City's mission. Thus, the primary goals are that the vehicles are: Safe, Reliable, and Provide necessary functionality at an economical cost.

Lesson #2: Three options are typically used in determining a vehicle's replacement point: Replacement is determined based on established intervals of age and mileage; replacement is made when repairing exceeds the value of the vehicle; and replacement is based on lifecycle costing analysis. Among the three methods, the lifecycle costing method is preferred because it results in the most economical cost.

Lesson #3: In the current financial environment, implementing a lifecycle costing fleet replacement program would not be possible without pursuing a leasing program. Over time, City Staff anticipates significant financial and practical advantages by utilizing a fleet leasing program versus the current method of fleet replacement.

FLEET LEASING: FINANCIAL AND PRACTICAL ADVANTAGES

1. Improved Cash Flow – The most significant benefit to fleet vehicle leasing is greater cash flow. A smaller up-front investment is required for a lease than for an outright purchase. The proposed lease agreement reduces fleet costs to a monthly operating expense, while keeping cash on hand. Cash that would have been committed to fleet purchases can be used for other core city services.

   Organizations that choose to own a fleet must either use their own capital or take out a loan, both require significant up-front investment. In addition, an organization's balance sheet takes a hit - reduced cash on hand or greater debt.

2. Reduced Maintenance Costs – As a vehicle ages, breakdowns will increase especially when following a "drive it till it dies" approach. What staff has found is that over the course of the

life of the vehicle, the maintenance costs of many vehicles have exceeded the original purchase price of the vehicle. In addition there is the cost of lost staff productivity, which is not reflected in fleet management costs.

3. Optimal Vehicle Replacement Schedule – A mechanism will be in place for following an optimal vehicle replacement schedule as opposed to the "drive it till it dies" approach. Vehicles will be replaced optimally to capture higher residual value (the remaining value of the vehicle). Often, under a "drive it till it dies" approach, there is very little residual value remaining for the vehicle.

4. Bumper-to-Bumper Coverage – Of the 116 vehicles to be replaced in years 1 through 5, approximately half will have full bumper-to-bumper coverage (excluding wear items such as tires and brakes). These vehicles are the light and medium duty vehicles that would come with a full maintenance agreement already included in the lease price. With the full maintenance agreement, the light and medium duty vehicles (excluding police pursuit vehicles) will include bumper-to-bumper coverage during the term of the lease. The City will be able to leverage Enterprise's contracts with national repair shops to have all preventative maintenance and repairs done at a local shop.

5. Increased Management Support – Leasing the City's fleet through an established provider such as Enterprise will provide the City with a number of fleet management tools, including the following:
    - Buying power: Enterprise Holdings and its affiliate, Enterprise Fleet Management, provides automotive fleet services for over 1.5 million fleet cars, trucks and vans.
    - Fleet maintenance reminders and recommendations:
    - Assistance with insurance claims and repair:
    - Routine administrative tasks: License renewals are the responsibility of the vehicle owner. By leasing rather than buying fleet vehicles, the City will transfer the responsibility for these ongoing tasks to the leasing company.

FINANCIAL SAVINGS

In total, when combining all of the savings, it is estimated that the City will reduce its cash outlay by $3.57 million over the course of 15-years as a result of the fleet leasing program when compared to current practices.

CASE STUDY 2 – OPERATIONAL ENHANCEMENT: THIRD PARTY INSPECTION REPORTING

The institution of a third-party inspection reporting system achieves the following strategic initiative of the City: Service Excellence and Citizen Value.

FOCUS OF CASE STUDY

This case study examines the benefits of utilizing a third-party inspection reporting service to obtain compliance with fire alarm and fire suppression systems located throughout the City.

LESSONS LEARNED

Lesson #1: The number of businesses with fire alarm and fire suppression systems that require annual testing were previously not fully identified using traditional methods of inspection through the City's Fire Prevention Bureau. Third party reporting removes the tracking of these systems from the Bureau, allowing the Bureau to focus on follow up inspections for compliance and improve efficiencies within the Bureau. Additionally, this service is provided at no cost to the City.

Lesson #2: Prior to utilizing the service, only 25% of occupancies with these systems were reporting to the Bureau. With third party reporting, there should be near 100% reporting compliance.

Lesson #3: Regularly inspected alarm and suppression systems require fewer and less expensive repairs when maintained properly. A regularly maintained system will operate when needed which reduces damage from fire.

COMPLIANCE GAINED: WIN/WIN FOR THE CITY AND OUR BUSINESSES

Compliance with national, state, and local laws requires that business/building owners hire private service contractors to conduct annual inspection and maintenance of fire and life safety systems. Contractors are required to provide the completed inspection and maintenance report to the Fire Rescue Department for review.

Each Crystal Lake business or property owner continues to select their own private inspection contractor(s). Instead of submitting the inspection reports to the City, these private inspection contractors instead submit their inspection reports directly through the City's web-based system provided by the City's third-party inspection reporting vendor.

Fire Prevention Bureau staff are able to continuously monitor inspections via the secure website, but the amount of staff time for follow-up or reminders to property owners and private service contractors will be greatly reduced resulting in a more efficient process for all involved.

CASE STUDY 3 – "A WAY OUT"

The Police Department provides a means for those suffering from an alcohol or drug addiction to seek professional help through our participation in the countywide "A Way Out" program.

FOCUS OF CASE STUDY

Drug and alcohol overdose/toxicity are leading causes of death in Illinois. To help reduce the number of fatal and nonfatal overdoses in McHenry County and alleviate the many individual and societal harms caused by substance abuse, we are actively taking a step toward helping individuals who request help with confronting and overcoming their addictions.

LESSONS LEARNED

Lesson #1: Drug and/or alcohol overdoses are a leading cause of death in Illinois.

Lesson #2: Those inflicted with drug and/or alcohol dependences are willing to approach law enforcement officials to facilitate professional medical help and treatment.

Lesson #3: : Providing Police assistance to people who would otherwise only encounter police during arrest or overdose situations has increased the trust between the community and Police Department.

PUBLIC/PRIVATE PARNERSHIP

In October 2017, the Crystal Lake Police Department partnered with the McHenry County States Attorney's Office, the McHenry County Substance Abuse Coalition and Centegra Health in an addiction assistance program called "A Way Out". Members of the community struggling with drug addiction can voluntarily request assistance from the Crystal Lake Police Department. Police officers facilitate entry into the program and accompany the participant during the entire process.

CITIZENS SERVED

Since inception, the Police Department has aided 15 citizens, facilitating their admission into the "A Way Out" program.

CASE STUDY 4 – SERVER VIRTUALIZATION PROGRAM

The Server Virtualization Program achieves the following strategic initiatives of the City: Service Excellence, Citizen Value and Financial Management.

FOCUS OF CASE STUDY

This case study examines the city program of Information Technology Server Virtualization.

LESSONS LEARNED

Lesson #1: The Server Virtualization program allows the City to take advantage of the technology of creating a private "cloud" and host several servers on one piece of hardware, which has an overall lower cost and longer life than several physical servers.

Lesson #2: Server Virtualization also provides the ability to quickly establish new network servers on the City's private "cloud" at a significantly lower cost that the acquisition of new physical servers and also allows the creation of temporary test servers which is not possible in a fully physical environment. In addition, energy consumption in the data center

Lesson #3: Server Virtualization, because of the investment in a large virtual environment with significant storage, provides for the ability to utilize more powerful server resources and larger storage than if each server were physical

SERVER VIRTUALIZATION – LOWERING COSTS AND INCREASING EFFICIENCY

Over the past several years, virtualization of the physical servers in data centers has become much more commonplace with the full development of virtualization technologies such as VMware and Hyper-V virtualization managers. These technologies have allowed data centers, such as the one the City operates, to reduce costs associated with the acquisition of new servers, lengthen the time between server refreshes, reduce power consumption in data centers, and improve services to internal and external customers through the rapid deployment of new servers in the data center.

With the completion of the server virtualization project, over 75% of the servers in the City's data center were migrated onto the City's private "cloud" environment. The virtual environment allows the City to quickly create test servers for evaluation and new servers for applications with significantly lower costs.

CASE STUDY 5 – RIGHTSIZING: FINDING BALANCE BETWEEN FILLING VACANCIES, EFFICIENCY AND LEVEL OF SERVICE

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

FOCUS OF CASE STUDY

This case study examines the process and expected outcome of contracting with NAPA Integrated Business Solutions (NAPA IBS) for Public Works Fleet related parts, supplies, and inventory management.

LESSONS LEARNED

Lesson #1: Reduction in City staff can create an opportunity for increased efficiency.

Lesson #2: Conversations with other communities regarding similar issues the Department is experiencing, such as inventory control and parts acquisition, can help determine if their changes can be adopted in Crystal Lake.

Lesson #3: Repurposing existing facility spaces and performing minor building modifications with in-house can decrease costs compared to costly building additions.

PUBLIC-PRIVATE PARTNERSHIP

For many years, the Public Works Department employed a part-time employee in the Fleets and Facilities Division who was primarily tasked with obtaining parts for the automotive technicians. When this position became vacant, it allowed staff to review options for this service. As part of the review, a few challenges needed to be addressed such as maintaining the fleet parts/inventory for the entire workday, having available parts for service, and increasing productivity of the automotive technicians by reducing their time spent “chasing down” parts during the periods of the day when the part-time employee was not available.

Public Works management was aware of other suburban communities that contracted services with NAPA IBS. City staff visited the Village of Downers Grove to tour their facilities and learn about their experiences with NAPA IBS. City staff also communicated with the City of Aurora’s fleet manager. Both municipalities were satisfied with NAPA IBS’s performance and quality of service.

After continued research, City staff concluded that partnering with NAPA IBS would provide many positive benefits including:

- Providing “just-in-time” sourcing for parts and supply inventory;
- Increasing automotive technician productivity by allowing them to focus on repairs rather than acquiring parts;
- Reducing vehicle and equipment “down time” by increase parts availability;

- Providing enhanced inventory control by managing, though a full-time professional, parts and equipment; and
- A projected City savings of over $70,000 during the five year contract term with NAPA by reducing the cost of inventory procurement, shrinkage, obsolescence, management, and accounts payable.

NAPA began services in fall of 2018 and these benefits are already being realized. Staff will continue reviewing this new contract to ensure internal service needs are being met.

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	2017-2018
General			
Bids/RFPs Opened	57	35	40
FOIA Requests	947	965	937
Licenses processed (amusement, raffle, scavenger, taxi driver, tobacco)	31	95	121
Liquor License Applications	104	135	131
Video Game License Applications	0	13	13
Refuse			
Refuse Collected (tons)	12,018.85	12,879.27	12,816
Recycling Collected (tons)	5,456	5,987	6,107
Yard Waste Collected (tons)	2,247	3,296	3,415
Human Resources			
Full Time Positions Actively Recruiting	4	5	5
Seasonal Positions Being Recruited	127	129	129

	2015-2016	2016-2017	2017-2018
Public Safety Recruitment/Promotional Testing Processes Conducted	2	3	3
Hours Spent in Labor Negotiations/Relations	62	169.5	133
Information Technology			
Visits to City Website	852,922	938,646	894,187
Average Visit Duration (minutes)	2:43	2:35	1:56
Number of Website Downloads	10,990	7,386	6,927
New service requests for Assistance to Computer Network users	1,721	1,910	2,349
Assistance to Computer Network users resolved within 24 hours	1,403	1,669	2,032
Enterprise Business Systems Downtime (in minutes)	0	0	0
Enterprise Network Downtime (in minutes)	0	0	0
Three Oaks Recreation Area			
Total Beach Patrons	75,413	69,009	64,814
Beach Fees Collected	$217,688	$179,849	$225,636
Boat Rental Fees (including consumables)	$201,278	$189,363	$203,714
Parking Fees Collected	$114,978	$96,045	$142,520
Picnic Pavilion Rental Fees	$5,850	$5,435	$11,310

	2015-2016	2016-2017	2017-2018
Pavilion Reservation-Resident	96	118	97
Pavilion Reservation-Non Resident	45	45	44

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	2017-2018
Number of Ordinance Violation Cases Docketed	367	419	617
Liable	314	333	514
Not Liable	4	1	0
Discontinued/Non-Suited	12	21	18
Re-Scheduled/Continued	38	37	85
Number of Parking Ticket Appeals	9	1	8
Liable	9	0	6
Not Liable	0	1	2
Discontinued/Non-Suited	0	0	0
Re-Scheduled/Continued	0	0	0

	2015-2016	2016-2017	2017-2018
Number of Vehicle Boots Installed	0	0	0
Number of Involuntary Tows	0	0	0
Number of Requested Hearings	0	0	0
Total Fines Assessed	$74,475	$89,200	$146,475
Total Fines and Court Cost Collected	$3,960	$46,050	$91,610

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	2017-2018
Building Permit Services Provided			
Permit Applications Received	2,732	2,661	3,199
Percent of residential building permit plan reviews completed within 10 business days	96.17%	99.17%	97%
Percent of commercial/ industrial building permit plan reviews completed within 15 days	99.33%	99.50%	99%
Total Permits Issued	2,629	2,641	3,066
New Commercial Building Permits	6	5	4
Commercial Occupancy Permits	55	68	42

	2015-2016	2016-2017	2017-2018
New Residential Building Permits	1	4	7
Percent of Permits Issued within 24 hours	61.75%	62.50%	66%
Permit Revenue Collected	$189,591	$239,105	$260,298
Permit Inspections Conducted	5,353	5,889	6,605
Stop Work Notices Issued	10	12	6
Property Maintenance Services Provided			
Complaints – Dangerous Building	16	26	33
Complaints - Housing	180	236	204
Complaints - Nuisance	600	618	451
Complaints – Zoning	149	157	177
Complaints – Other	26	34	32
Property Maintenance Inspections Conducted	2,775	2,245	2,194
Citations Issued	39	63	40

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	2017-2018
Service Provided			
Storm water Permits Issued	39	27	20
Traffic Studies Completed	6	4	3
Utility/ROW Permits Issued	94	82	66
Inspections	3261	3,591	3,123
Traffic Safety Committee Requests	70	52	38

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	2017-2018
Planning Services			
Major Development Applications Processed - Annexation, Subdivision, Planned Unit Development, Special Use Permit	0	20	56
Minor Development Applications Processed - Variations, Historic Preservation Applications, Cursory Reviews	0	13	33
Permit Reviews Complete	207	403	366
Customer Inquiry Reponses	0	573	2,058

	2015-2016	2016-2017	2017-2018
Site Inspections	22	5	26
Special Event Permits			54
Economic Development Services			
Development Inquiries Processed	605	570	102
Economic Development outreach meetings and events (Downtown CL, CL Chamber, MCEDC, ICSC, EDC, etc.)	69	51	112
Business Retention Visits	2	11	76
Economic Development Packages Distributed	66	57	133
Real Estate Opportunity Email Blasts	30	37	30

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	2017-2018
Fire			
Total Fires (Structure, Vehicle, Other)	43	52	89
Hazardous Condition	197	227	284

	2015-2016	2016-2017	2017-2018
Service Call	337	465	568
Good Intent Call	211	215	290
Special Incident	8	4	7
Over Pressure, Rupture, or Explosion	3	2	2
Severe Weather & Natural Disasters	8	12	11
Mutual Aid Provided	171	124	164
Mutual Aid Received	156	230	225
Number of simultaneous 3rd or more callouts	649	677	671
Fire Alarms	611	764	762
Average Fire Response Time (911 to arrival)	7:14	7:26	7:04
Training Hours	20,307	18,130	15,157
Emergency Medical Services (EMS)			
EMS Calls	3,882	4,063	3,863
Patients	4,672	4,573	4,358
Refusals	1,436	1,338	1,199
Average EMS Response Time (911 to arrival)	6:29	6:21	6:11

	2015-2016	2016-2017	2017-2018
Fire Prevention and Public Education			
Fire Plan Reviews	568	501	499
Permit Inspections and Re-inspections	494	986	1,398
Life Safety Inspections and Re-inspections	749	1249	1,030
Participants in Public Education Programs	23,115	23,194	16,610

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	2017-2018
Service Provided			
Calls for service	29,311	27,067	26,223
Traffic Stops	9,718	8,182	7,945
Traffic Citations	5,143	4,705	4,458
Traffic Warnings Issued	8,873	6,006	5,859
Traffic Crash Reports	1,947	1,820	1,714

	2015-2016	2016-2017	2017-2018
Administrative Impound/Tows	169	138	117
Adult Arrests	837	757	695
Ordinance Violations Tickets	291	365	519
Parking Tickets	3,181	3,780	2,866
Juvenile Arrests	108	99	108
Public Education Participants	6,842	6,716	5,235
Training Hours	1,484	5,250	4,906
Child Safety Seat inspections	123	95	80
Check for well-being/911 hang-up	172	259	289
Suspicious Persons/Incidents	310	301	256
Animal Complaints	109	95	76
Missing Persons	67	74	74
A Way Out	0	0	9
Crime Reporting			
Homicide/Attempted Homicide	3	0	2
Criminal Sexual Assault/Attempted Criminal Sexual Assault	6	11	17

	2015-2016	2016-2017	2017-2018
Robbery	5	4	11
Battery/Aggravated	146	124	145
Domestic Battery/Aggravated Domestic Battery	249	262	300
Domestic Dispute/Trouble	384	415	399
Burglary-commercial/residential	47	62	53
Burglary-Motor Vehicle	100	85	64
Theft/Retail Theft	481	470	424
Deception-Identity Theft	148	182	155
Arson	1	2	1
Criminal Damage / Defacement	275	217	221
Criminal Trespass	126	111	112
Weapons Offenses	17	12	12
Other Sex Offenses	14	19	32
Offenses Involving Children	44	32	45
DUI	120	108	102
Driver's License Offenses	161	161	141

	2015-2016	2016-2017	2017-2018
Drug Offenses	299	211	273
Liquor Control Act	50	51	47
Disorderly Conduct	283	299	253
Death/Suicide Investigations	48	39	34
Traffic Court			
New Traffic Cases	5,037	4,650	4,385
Guilty/Conviction	598	681	948
Guilty/Supervision	938	1,099	1,310
Dismissed/Nolle Prossed	1,253	909	1,015
Not Guilty	11	6	11
New DUI Cases	125	108	104
Guilty/Conviction	30	27	20
Guilty/Supervision	79	54	63
Dismissed/Nolle Prossed	6	5	2
Not Guilty	13	7	7
Summary Suspensions Filed	93	82	77

	2015-2016	2016-2017	2017-2018
Summary Suspensions Rescinded	0	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	2017-2018
Fleet and Facilities Division			
Number of vehicles and equipment repaired or maintained	1,258	1,195	1,153
Scheduled Repairs	5,135	3,753	2,283
Non-Scheduled Repairs	1,382	889	1,357
Emergency Repairs	12	18	22
Indirect Fleet Labor Hours	3,122	2,447	2,973
Direct Fleet Labor Hours	6,749	4,025	4,842
Fleet Work Orders Completed	1,367	1,097	1,471
Facility Work Orders Completed	274	408	502
Streets Division			

	2015-2016	2016-2017	2017-2018
Work Orders Received	953	964	993
Work Orders Completed	961	933	976
Asphalt – Paving (surface tons)	169.67	423.06	202
Concrete Repairs (yards)	0	0	0
Parkway Restorations	642	322	139
Signs – Fabricated and Installed	316	184	381
Signs – Rehabbed	74	67	103
Street Sweeping (days)	171	197	173
Sign Posts – Installed	98	98	182
% of Street Sign Change-out Program Completed (Cumulative)	100%	100%	100%
Street Sweeping (early AM)	2	4	3
Special Events Assistance (hours)	2394.75	2327.25	3,322
Parkway Trees			
Planted	316	1194	8
Pruned	562	1,370	1,114
Removed	546	276	105

	2015-2016	2016-2017	2017-2018
Mowing Cycles	22	25	26
Snow Removal Call Outs	20	16	34
Salt Used (tons)	3320.50	3303.00	5,459.00
Wastewater Division			
Total wastewater treated (in millions of gallons)	1803.103	2126.70	1,631.76
Daily average of wastewater treated at Plant #2 (in millions of gallons)	4.528	4.941	4.56
Daily average of wastewater treated at Plant #3 (in millions of gallons)	0.412	0.535	0.39
Rainfall in Inches	42.83	55.27	35.04
Water and Sewer Division			
Water Production			
Total Gallons of Water Pumped (Million Gallons)	1,414	1,399	1,411.3
Maximum Daily Demand (Million Gallons Per Day)	5.76	5.57	6.46
Average Daily Demand (Million Gallons Per Day)	3.86	3.83	3.9
Water Distribution			
Water Service Calls	2,308	2,612	2,184

	2015-2016	2016-2017	2017-2018
Water Shut-Offs	149	110	191
Red Tags	124	94	91
Water main Breaks	24	21	26
B-box Repairs	63	37	28
Service Line Repairs	14	14	11
Fire Hydrant Repairs	261	197	128
Sewer Conveyance			
Sanitary Sewer Back Ups	8	2	9
Other Service Call Responses	84	113	106
Sanitary Sewer Cleaned (in feet)	207,660	139,839	66,380
Sanitary Sewer Acoustically Assessed (FT)	0	640,103	298,243
Storm Sewer Structures Cleaned	209	29	36
Storm Sewer Cleaned (in feet)	8,373	2,382	2,490
JULIE Locates	8,444	6,585	6,849

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2019/2020

GENERAL FUND

ANNUAL BUDGET

GENERAL FUND SUMMARY

	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
REVENUES						
40010. Property Tax - Prior Year	$354,951	$0	$0	$0	$0	$0
40030. Property Tax - Police Pension	1,866,778	1,989,811	2,090,027	2,418,485	2,415,872	2,391,323
40035. Property Tax - Fire Pension	1,764,764	1,691,007	1,608,599	1,884,348	1,882,241	1,847,033
40XXX. Property Tax - Police Protection	0	0	0	0	0	0
Total Property Taxes	3,986,493	3,680,818	3,698,626	4,302,833	4,298,113	4,238,356
40200. Hotel Tax	301,467	320,639	312,725	318,150	318,000	318,000
40300. Telecommunications Tax	1,276,159	1,155,832	1,076,925	999,350	999,350	929,396
41032. Home Rule Sales Tax	0	0	5,159,592	5,184,500	5,200,000	5,288,190
41035. Auto Rental Tax - II	42,515	43,751	40,230	41,500	41,500	41,915
41060. Video Gaming Tax	0	37,133	95,431	0	0	0
48500. Franchise Fees - Cable	790,182	615,070	728,314	727,200	665,000	665,000
Total Other Taxes	2,410,323	2,172,425	7,413,217	7,270,700	7,223,850	7,242,501
41020. Personal Property Replacement	133,431	160,573	147,318	125,664	120,664	120,664
41030. Sales Tax - II	11,146,198	11,299,192	11,522,209	11,940,000	11,940,000	12,119,100
41040. Income Tax - II	4,167,471	3,841,569	3,707,369	3,903,000	3,903,000	3,903,000
41045. Use Tax - II	957,511	1,010,946	1,073,315	1,071,500	1,133,300	1,176,300
41700. Grant Proceeds - State of IL	5,088	3,740	(440)	97,000	2,000	2,000
41800. Grant Proceeds - Federal	37,789	26,906	23,099	13,500	25,000	25,000
41900. Grant Proceeds - Other	0	0	882	0	1,500	0
Total Intergovernmental Revenue	16,447,488	16,342,926	16,473,752	17,150,664	17,125,464	17,346,064
42050. Liquor Licenses	93,304	109,929	108,372	111,100	125,000	112,211
42060. Video Gaming Licenses	0	40,494	38,682	0	0	0
42090. Miscellaneous Licenses	23,565	23,162	25,340	26,000	26,000	26,000
42210. Building Permits	185,144	237,120	257,994	237,350	350,000	346,500
42225. Occupancy Permits	3,381	100	0	0	0	0
42295. Miscellaneous Permits (SUP/TUP)	355	0	1,861	0	0	0
Total Licenses and Permits	305,749	410,805	432,249	374,450	501,000	484,711
44300. Police Fines	408,481	375,263	331,115	353,500	305,000	262,600
44310. Police Towing Fines	74,705	65,650	62,050	71,500	57,000	57,500
44510. Adjudication Fines	61,877	73,951	127,527	101,000	125,000	126,250
Total Fines and Forfeits	545,063	514,864	520,692	526,000	487,000	446,350

ANNUAL BUDGET

GENERAL FUND SUMMARY (CONT'D)

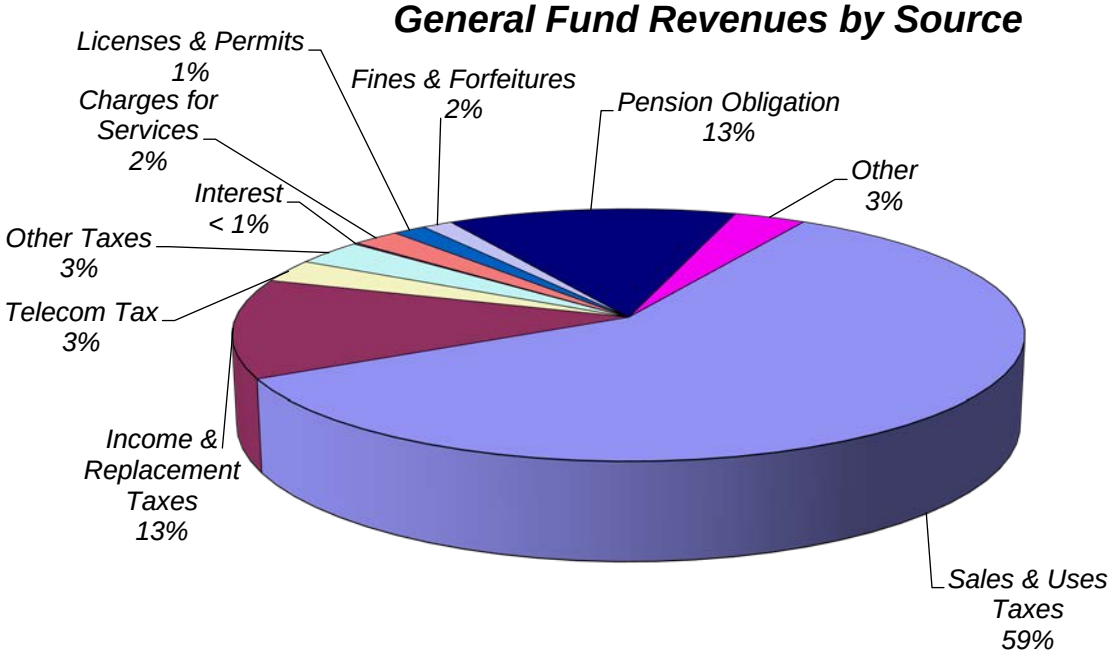
	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
REVENUES (Cont'd)						
45010. Zoning & Subdivision Fees	50,040	0	0	0	0	0
45020. Review Fees	48,105	90,491	73,829	35,000	250,000	125,000
45070. Inspection Fees	16,340	15,349	14,595	12,500	12,500	12,500
45400. Special Police Detail	97,740	115,757	142,929	97,000	150,000	150,000
45300. Parking - Commuter Lots	196,757	193,166	0	0	0	0
42700. Parking - Three Oaks Recreation Area	0	0	145,346	147,965	145,000	145,000
42750. Admission - Three Oaks Beach	0	0	220,493	222,200	248,000	248,000
48750. Annual Pass - Three Oaks Facility	0	0	7,775	6,430	4,500	4,500
45260. Paddleboard/Scuba Fees	0	0	11,405	11,500	10,030	10,030
Total Charges for Services	408,982	414,763	616,372	532,595	820,030	695,030
48700. Rental Income - City Facilities	91,489	95,162				
100 Woodstock (SEECOM)	0	0	14,350	14,350	14,350	14,350
88 Woodstock (Pops Corn Crib)	0	0	600	600	600	600
70 Woodstock (Home State Bank ATM)	0	0	655	600	600	600
8709 Bard (Sprint)	0	0	43,955	46,152	46,152	48,460
282 Exchange (Verizon)	0	0	3,055	3,121	3,121	3,183
1170 Coventry (Verizon)	0	0	39,497	41,472	41,472	43,546
231 Florence (Verizon)	0	0	35,825	37,616	37,616	39,497
48705. Rental Income - Three Oaks Concessions						
Culver's	0	0	10,285	0	0	0
The Cottage on the Beach	0	0	0	10,300	11,032	11,000
Alpine Accessories	0	0	15,995	16,000	19,380	19,000
The Quarry	0	0	31,548	30,000	28,226	30,000
48707. Rental Income - Three Oaks Pavillions	0	0	5,380	10,300	15,000	15,000
48710. Rental Income - Three Oaks Watercraft	0	0	187,564	192,910	158,000	158,000
48755. Rental Income - Beach Chairs	0	0	2,610	2,600	2,000	2,000
46525. Connection Fees - Storm Sewer	2,400	1,200	300	0	0	0
Total User Fees	93,889	96,362	391,619	406,021	377,549	385,236
47010. Interest Income	121,163	257,289	263,548	44,694	300,000	56,553
47990. Unrealized Gain/Loss on Invest	74,796	(245,365)	(274,770)	0	0	0
Total Interest Income	195,959	11,924	(11,222)	44,694	300,000	56,553
48110. Capital Facility Fees	0	0	668	0	0	0
48600. Centennial Celebration	180	40	0	0	0	0
48800. Transfer Station Host Fees	303,579	336,961	327,648	328,250	310,850	313,959
48810. Three Oaks Merchandise	0	0	6,128	7,300	4,500	4,500
48950. Reimbursements	348,700	23,072	61,533	49,000	49,000	49,000
4th of July Fireworks	0	0	0	0	0	25,000
48990. Miscellaneous Income	267,313	189,558	190,386	60,000	85,000	25,000
48995. Gain on Sale of Assets	0	0	0	0	0	225,000
48999. Change in IRMA Member Reserve	0	0	0	0	0	0
Total Miscellaneous	919,772	549,631	586,363	444,550	449,350	642,459
Total Revenues	$25,313,718	$24,194,518	$30,121,668	$31,052,507	$31,582,356	$31,537,260

ANNUAL BUDGET

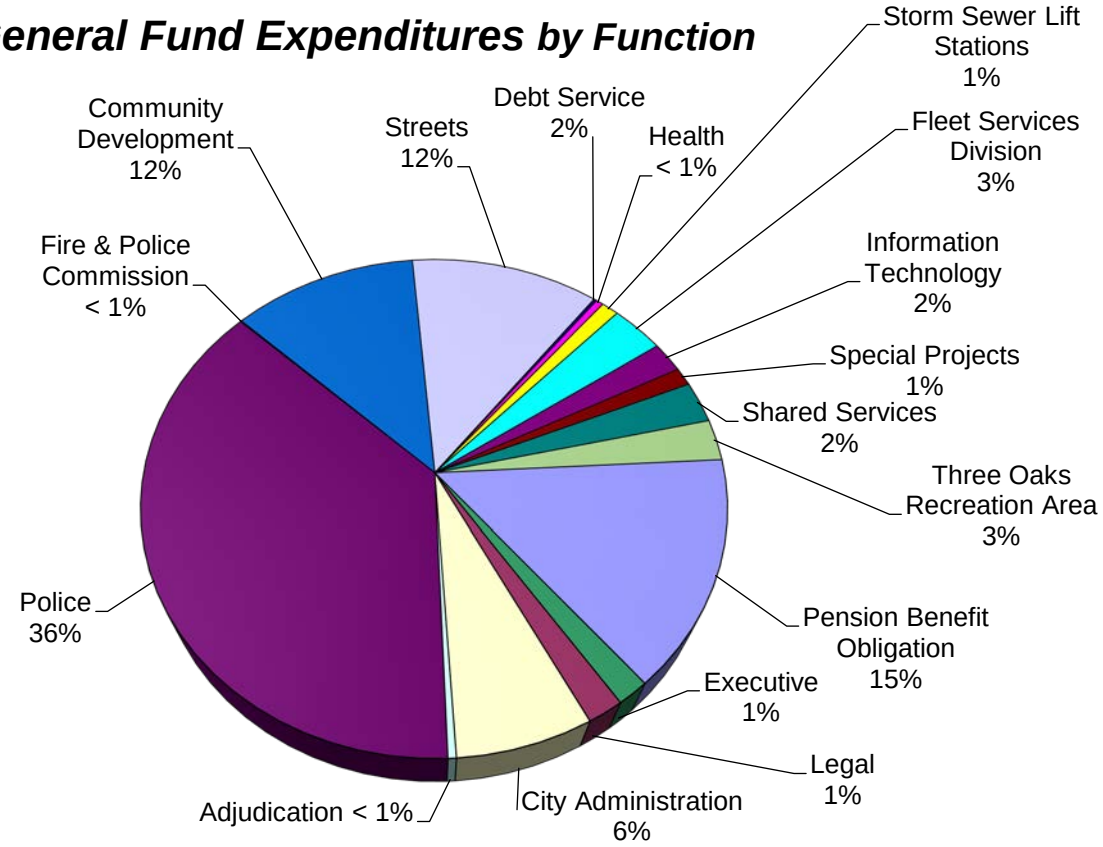
GENERAL FUND SUMMARY (CONT'D)

	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
EXPENDITURES						
Executive Department	$429,365	$441,977	$405,115	$456,751	$457,623	$464,859
Legal Department	663,440	544,818	578,096	516,195	516,018	516,195
City Administration Department						
City Manager/Human Resources/Finance	1,794,931	1,793,973	1,828,893	1,904,193	1,845,793	1,918,987
Administrative Adjudication	72,547	83,991	94,138	105,128	105,047	116,333
Special Projects	302,505	277,818	244,924	315,432	313,968	345,892
Shared Services	585,476	722,061	688,571	766,667	759,817	780,492
Information Technology	245,671	410,567	463,459	581,007	560,357	585,128
Police Department	10,391,230	10,259,990	10,270,189	10,715,998	10,597,683	10,778,615
Community Development Department	3,219,670	3,302,740	2,904,600	3,244,150	3,045,411	3,336,289
Public Works Department						
Streets	2,939,596	3,002,979	3,218,536	3,329,786	3,325,635	3,476,988
Storm Sewer Mains	397,676	385,225	322,513	316,498	314,498	0
Storm Sewer Lift Stations	305,602	301,673	313,825	330,653	330,643	309,115
Fleet & Facility Services	703,008	732,672	787,177	924,416	922,656	963,304
Health	106,904	106,904	128,715	110,000	131,730	132,000
Fire & Police Commission	12,823	27,879	27,120	22,529	19,315	21,813
Three Oaks Recreation Area	0	0	723,545	727,314	699,869	768,480
Debt Service	434,317	434,530	417,870	429,808	429,740	53,647
Pension Obligation	3,986,492	3,680,818	3,698,626	4,302,833	4,298,113	4,238,356
Total Expenditures	$26,591,255	$26,510,615	$27,115,912	$29,099,358	$28,673,916	$28,806,493
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	($1,277,537)	($2,316,097)	$3,005,756	$1,953,149	$2,908,440	$2,730,766
OTHER FINANCING SOURCES (USES)						
Bond Proceeds	$0	$0	$0	$0	$0	$0
Bond Premium	0	0	0	0	0	0
Transfer In						
Home Rule Sales Tax Fund	3,486,151	3,853,638	1,537,880	0	0	0
Three Oaks Capital Fund	0	0	4,535	0	0	0
Virginia Street TIF Fund	0	0	25,385	24,450	54,186	54,350
Transfer Out						
Three Oaks Debt Service	0	0	(1,037,665)	(1,064,510)	(1,051,360)	(1,144,541)
Capital Replacement Fund	(2,505,764)	0	(2,556,374)	(2,569,053)	(1,041,318)	(4,117,434)
Road/Vehicle License Fund	0	(1,000,000)	0	0	0	0
Water & Sewer Capital Fund	0	0	0	0	0	0
Asset Impairment	(137,288)	0	0	0	0	0
Total Other Financing Sources (Uses)	$843,099	$2,853,638	($2,026,239)	($3,609,113)	($2,038,492)	($5,207,625)
Net Change in Fund Balance	($434,438)	$537,541	$979,517	($1,655,964)	$869,948	($2,476,859)
Beginning Fund Balance	$11,149,587	$10,715,149	$11,252,690	$12,232,207	$12,232,207	$13,102,155
Restricted or Assigned Fund Balance	(1,341,739)	(2,613,581)	(2,122,867)	(402,021)	(2,878,880)	(402,021)
Available Fund Balance	$9,373,410	$8,639,109	$10,109,340	$10,174,223	$10,223,275	$10,223,276

General Fund Revenues by Source



General Fund Expenditures by Function

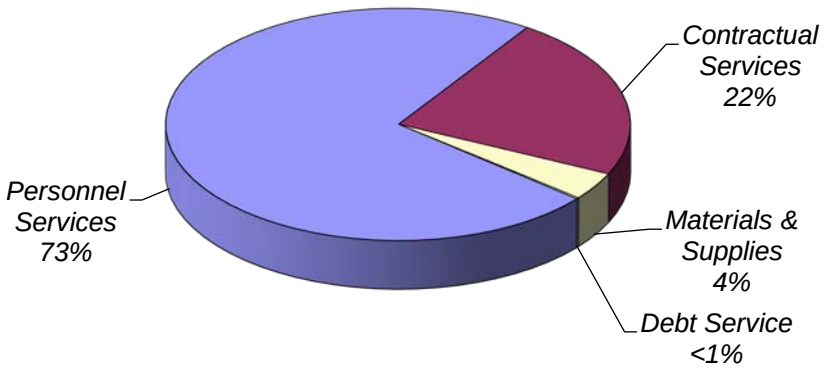


ANNUAL BUDGET

GENERAL FUND SUMMARY – MAJOR OBJECT

	Personnel Services	Contractual Services	Materials & Supplies	Capital Outlay	Debt Service	Grand Total
Executive	$22,800	$442,059	$0	$0	$0	$464,859
Legal	0	516,195	0	0	0	516,195
Administration Department	1,568,582	250,952	99,453	0	0	1,918,987
Adjudication	77,083	36,800	2,450	0	0	116,333
Police Department	8,903,284	1,530,881	344,450	0	0	10,778,615
Fire & Police Commission	0	21,813	0	0	0	21,813
Community Development	2,455,484	840,589	40,216	0	0	3,336,289
Street Division	2,037,645	1,173,350	265,993	0	0	3,476,988
Health	0	132,000	0	0	0	132,000
Storm Sewer Maintenance	272,713	24,192	12,210	0	0	309,115
Fleet & Facility Services Divisi	814,224	113,510	35,570	0	0	963,304
Information Technology	196,908	343,585	44,635	0	0	585,128
Special Projects	13,842	307,550	24,500	0	0	345,892
Shared Services	0	638,792	141,700	0	0	780,492
Park Administration	429,928	233,233	105,319	0	0	768,480
Pension Benefit Obligation	4,238,356	0	0	0	0	4,238,356
Debt Service	0	200	0	0	53,447	53,647
Total	$21,030,849	$6,605,701	$1,116,496	$0	$53,447	$28,806,493
% Percentage	73.01%	22.93%	3.88%	0.00%	0.19%	100.00%

General Fund Expenditures by Object



CITY OF CRYSTAL LAKE

ANNUAL BUDGET

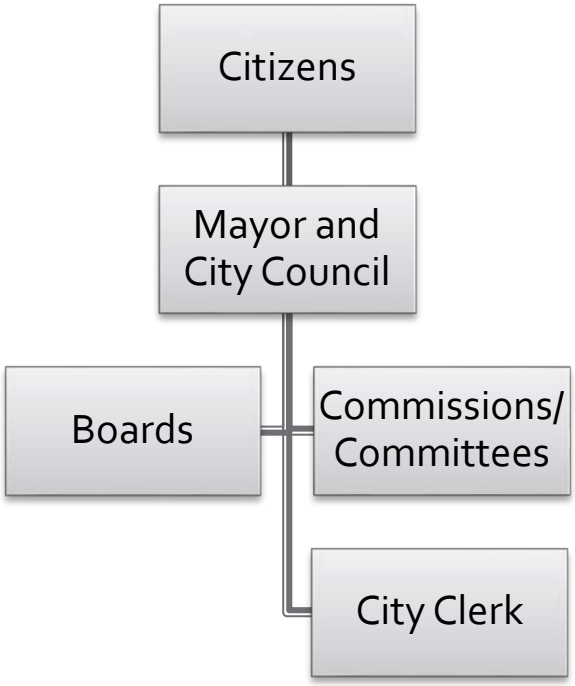
FISCAL YEAR 2019/2020

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 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
54110. Wages-Full Time Employees	$21,080	$22,800	$22,800	$22,800	$22,800	$22,800
Personnel Services	21,080	22,800	22,800	22,800	22,800	22,800
55010. Professional Services	0	120	0	0	0	0
55200. Training	9,985	10,032	7,173	9,031	5,488	9,031
55220. Dues and Subscriptions	38,339	39,416	39,569	39,156	39,645	19,576
55240. Insurance and Bonding Services	10,164	12,666	10,505	14,652	14,652	14,652
55760. Community Events	47,663	54,343	23,016	66,512	70,438	83,100
58900. Miscellaneous	302,134	302,600	302,052	304,600	304,600	315,700
Contractual Services	408,285	419,177	382,315	433,951	434,823	442,059
Total - Executive	$429,365	$441,977	$405,115	$456,751	$457,623	$464,859

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.

- Membership dues to the Northwest Municipal Conference were eliminated from the Dues and Subscriptions account for fiscal year 2019/2020.
- Contributions from donors to expand the 4th of July fireworks display are anticipated to be repeated in fiscal 2019/2020. As a result, funds budgeted in the Community Events account were increased. In fiscal 2018/2019 the City received donations totaling $10,000.

ACCOUNT INFORMATION (CONT'D)

EXECUTIVE DEPARTMENT

Hotel Tax Distribution	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
Berkshire Ballet Theatre	$1,900	$1,900	$1,900	$1,900	$1,900	$2,000
Crystal Lake Chamber of Commerce	4,534	5,000	4,952	5,000	5,000	5,000
Crystal Lake Rowing Club	2,500	2,500	0	2,500	2,500	5,000
Crystal Lake Soccer Federation	5,000	5,000	5,000	5,000	5,000	5,000
Historic Downtown Association	35,000	35,000	35,000	35,000	35,000	35,000
Kiwanas Santa Run	0	0	2,000	2,000	2,000	2,000
Lakeside Legacy Foundation	45,400	45,400	45,400	45,400	45,400	45,400
McHenry County Youth Orchestra	0	0	0	0	0	2,500
McHenry Convention & Visitors Bureau	4,000	4,000	4,000	4,000	4,000	10,000
McHenry County Youth Sports Associatior	52,800	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	150,000
Williams Street Repertory Theatre Co	1,000	1,000	1,000	1,000	1,000	1,000
Total	$302,134	$302,600	$302,052	$304,600	$304,600	$315,700

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2019/2020

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 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
55010. Professional Services	$12,851	$14,482	$10,176	$11,195	$11,018	$11,195
55030. Legal Services	650,588	530,336	567,920	505,000	505,000	505,000
Contractual Services	663,440	544,818	578,096	516,195	516,018	516,195
Total - Legal	$663,440	$544,818	$578,096	$516,195	$516,018	$516,195

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2019/2020

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

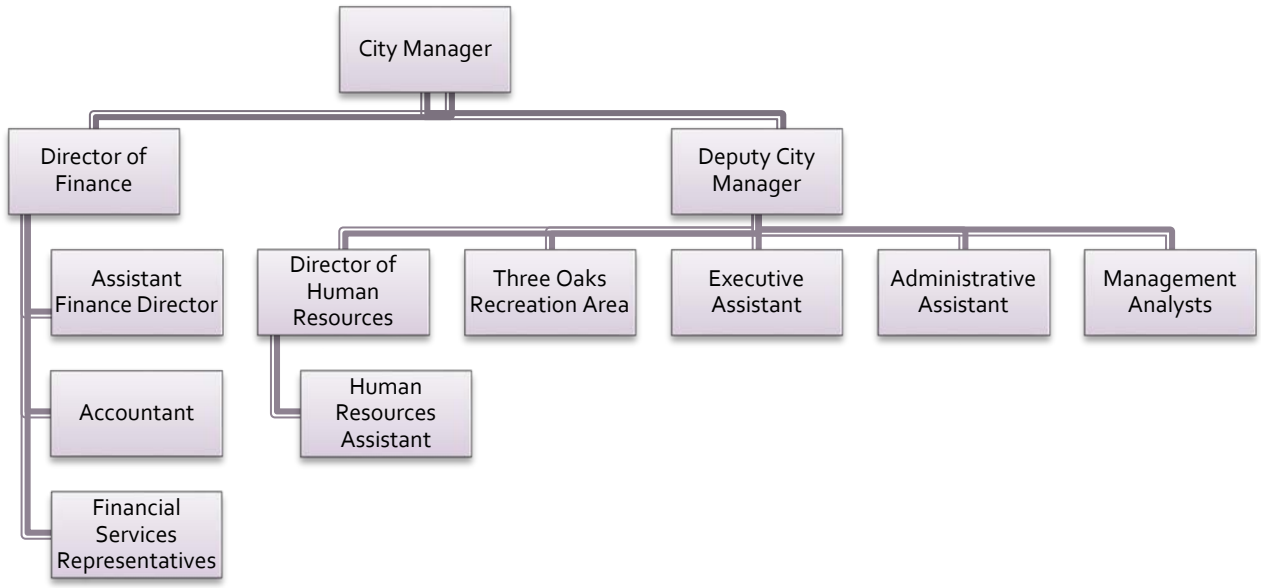
The Finance Department is responsible for maintaining the integrity of all financial systems, records and functions of the City in accordance with applicable laws, ordinances, policies and procedures. These activities include the recording and reporting of all financial transactions, billing and collection 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 Actual	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
City Manager	1.00	1.00	1.00	1.00	1.00	1.00
Deputy City Manager	1.00	1.00	1.00	1.00	1.00	1.00
Assistant to the City Manager	1.00	1.00	1.00	1.00	0.00	0.00
Management Assistant	0.00	0.00	1.00	1.00	2.00	2.00
Director of Human Resources	1.00	1.00	1.00	1.00	1.00	1.00
Director of Finance	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Finance Director	1.00	1.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Human Resources Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	2.50	2.50	1.50	1.50	0.75	0.75
Accountant	1.00	1.00	1.00	1.00	1.00	1.00
Payroll Clerk	1.00	1.00	1.00	1.00	0.00	0.00
Accounts Payable Clerk	1.00	1.00	1.00	0.00	0.00	0.00
Financial Services Rep	0.00	0.00	0.00	0.00	1.75	1.75
Total FTE	13.50	13.50	13.50	12.50	12.50	12.50

ACCOMPLISHMENTS

ADMINISTRATION DEPARTMENT

- Implemented a new refuse, recycling and yard waste private hauler contract on May 1, 2018, which resulted in a reduction in waste hauling fees for residents. During this past year, City staff worked with the hauler to ensure that the hauler change was seamless for residents.
- Executed a two year agreement, beginning October 2018, with Dynegy Energy to continue the City's electrical aggregation program. This program provides Crystal Lake residents a fixed price for electrical supply that is lower than the ComEd rate.
- Managed the Three Oaks Recreation Area. Three Oaks continued to be an attraction in 2018, with increasing revenues and public interest. City staff managed the maintenance and operations of the facility, including the management of several private vendors including the Quarry Cable Wakeboard Park, which offers a unique recreational experience to park visitors. Enhancements implemented in 18/19 include:
    - Execution of a new lease agreement with the Cottage restaurant for food service at the Lake House.
    - The implementation of an online pavilion rental module and rental calendar.
    - Streamlining of parking gate and beach gate point of sale operations to keep customer wait time to a minimum.
    - Began work with a design architectural firm to revise the Three Oaks Recreation Area Master Plan. This project included receiving City Council input and providing cost estimates for potential future park enhancements.
- Designed and implemented a new City website.
- The City drafted a five-year financial plan and five year capital improvement plan.

- A comprehensive fleet replacement program was implemented with the primary goals that the vehicles continue to be safe and reliable while also providing functionality at an economical cost.
- A comprehensive update to the financial policy manual was completed. This document serves as the framework for financial planning and decision-making in order to preserve, promote, and enhance the fiscal stability of the City. This manual also is a standard operating procedures manual to assist all City departments in handling their daily financial transactions. The statements include information related to the purchasing of goods and services, and accounting for financial transactions. This manual presents policy statements to aid in decision-making and procedure steps for implementation.
- 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.
- Began implementation of a new area wide fiber optic system, which will connect the communication and network function for all City facilities.
- 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. City Administration staff assisted the Community Development Department in selecting a vendor to scan historical documents in the Community Development Department
- 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.
- Successfully negotiated a successor 5-year collective bargaining agreement with Local 150 International Union of Operating Engineers, representing the Public Works employees.

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 online licensing processes for the City Manager's Office liquor license renewal.
- Develop greater use of video in promotion of the City and City services.
- Continue to coordinate the City's overall public communication efforts, including enhancing the functionality of the City website.
- Finalize and fully implement the fiber optic system, which will connect the communication and network function for all City facilities.
- Continue to implement a proactive economic development program that encourages business retention and recruitment.
- Continue to strengthen and diversify revenues.
- Continue to explore fleet efficiencies with the goal that the vehicles continue to be safe and reliable while also providing functionality at an economical cost.
- 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 and the development of a City marketing plan.
- 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.
- Recruit seasonal employees.
- Train and equip supervisors through a comprehensive training program.
- Continue negotiations with Crystal Lake Professional Firefighters Association Local 3926 for a successor collective bargaining agreement.
- Begin negotiations with Metropolitan Alliance of Police Chapter 177 for a successor collective bargaining agreement.

ANNUAL BUDGET

CITY ADMINISTRATION DEPARTMENT

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
54110. Wages-Full Time Employees	$1,267,319	$1,251,997	$1,257,747	$1,311,502	$1,311,502	$1,350,847
54115. Wages-Part Time Employees	34,891	39,551	49,662	41,719	4,926	34,873
54150. Wages-Overtime	1,269	1,489	0	5,000	5,000	5,000
54200. Group Insurance	222,018	209,801	226,351	205,668	205,668	177,862
Personnel Services	1,525,497	1,502,838	1,533,760	1,563,889	1,527,096	1,568,582
55010. Professional Services	32,923	46,689	41,133	51,615	55,220	52,215
55040. Annual Audit Services	20,568	20,879	20,030	24,700	27,200	27,200
55140. Publishing Services	4,525	4,333	4,529	5,800	3,262	5,800
55160. Postage & Freight	29,747	29,433	32,880	33,825	38,825	38,825
55200. Training	10,662	7,022	6,428	9,400	8,000	10,150
55220. Dues and Subscriptions	11,174	9,631	9,883	11,894	10,755	12,095
55240. Insurance and Bonding Services	50,627	49,044	63,300	58,003	58,003	58,003
55310. Examinations	3,627	5,097	3,651	5,100	4,985	5,100
55340. Maintenance Services-Office Equipment	4,359	3,863	5,001	5,359	5,709	5,359
55550. Employee Programs Services	26,273	18,986	16,520	36,205	13,445	36,205
55690. Rent - Land	0	0	0	0	0	0
Contractual Services	194,485	194,977	203,355	241,901	225,404	250,952
56000. Office Supplies	5,587	8,024	9,765	8,100	8,375	8,100
56040. Motor Fuel & Lubricants	1,310	1,345	985	1,905	1,905	1,905
56050. Computer Hardware & Software	7,473	15,463	10,909	12,198	11,720	11,948
56060. Small Tools and Equipment	635	5,393	800	2,600	825	2,600
56070. Automotive Supplies	754	502	892	2,000	2,000	2,000
56950. Stationery and Printing	59,191	65,431	68,427	71,600	68,468	72,900
Materials & Supplies	74,949	96,158	91,778	98,403	93,293	99,453
Total - City Administration	$1,794,931	$1,793,973	$1,828,893	$1,904,193	$1,845,793	$1,918,987

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-Part Time Employees and Group Insurance reflects a reduction in hours the part-time Administrative Assistant works. As a result, the part-time Administrative Assistant position no longer qualifies for employer sponsored health care.
- An increase in Annual Audit Services costs are attributable to new requirements of the Grant Accountability and Transparency Act (GATA). Recipients of State grant awards are required by GATA to complete a Consolidated Year-End Financial Report (CYEFR) each year and to provide an 'In Relation To' opinion letter that is prepared by an independent auditor.
- Additional funds were budgeted in the Postage & Freight account to accommodate an increase in the number of newsletters that are mailed to businesses and residents of the City of Crystal Lake.

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2019/2020

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 Actual	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
Administrative Assistan	1.00	1.00	1.00	1.00	1.00	1.00
Total FTE	1.00	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 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
54110. Wages-Full Time Employees	$46,392	$47,373	$48,708	$51,196	$51,196	$54,101
54150. Overtime	0	0	0	0	19	0
54200. Group Insurance	7,072	15,273	21,591	22,982	22,982	22,982
Personnel Services	53,464	62,646	70,299	74,178	74,197	77,083
55010. Professional Services	14,785	20,230	22,228	27,600	27,600	36,000
55030. Legal Services	3,830	693	0	0	0	0
55160. Postage & Freight	468	422	517	800	800	800
55310. Examinations	0	0	0	0	0	0
Contractual Services	19,083	21,345	22,745	28,400	28,400	36,800
56000. Office Supplies	0	0	70	250	250	250
56050. Computer Hardware & Softwar	0	0	0	1,100	1,000	1,000
56950. Stationery and Printing	0	0	1,024	1,200	1,200	1,200
Materials & Supplies	0	0	1,094	2,550	2,450	2,450
Total - Administrative Adjudication	$72,547	$83,991	$94,138	$105,128	$105,047	$116,333

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 rise in the number of cases brought before the Administrative Adjudication Hearing Officer, funds budgeted in fiscal year 2019/2020 for Professional Services increased.

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2019/2020

POLICE DEPARTMENT

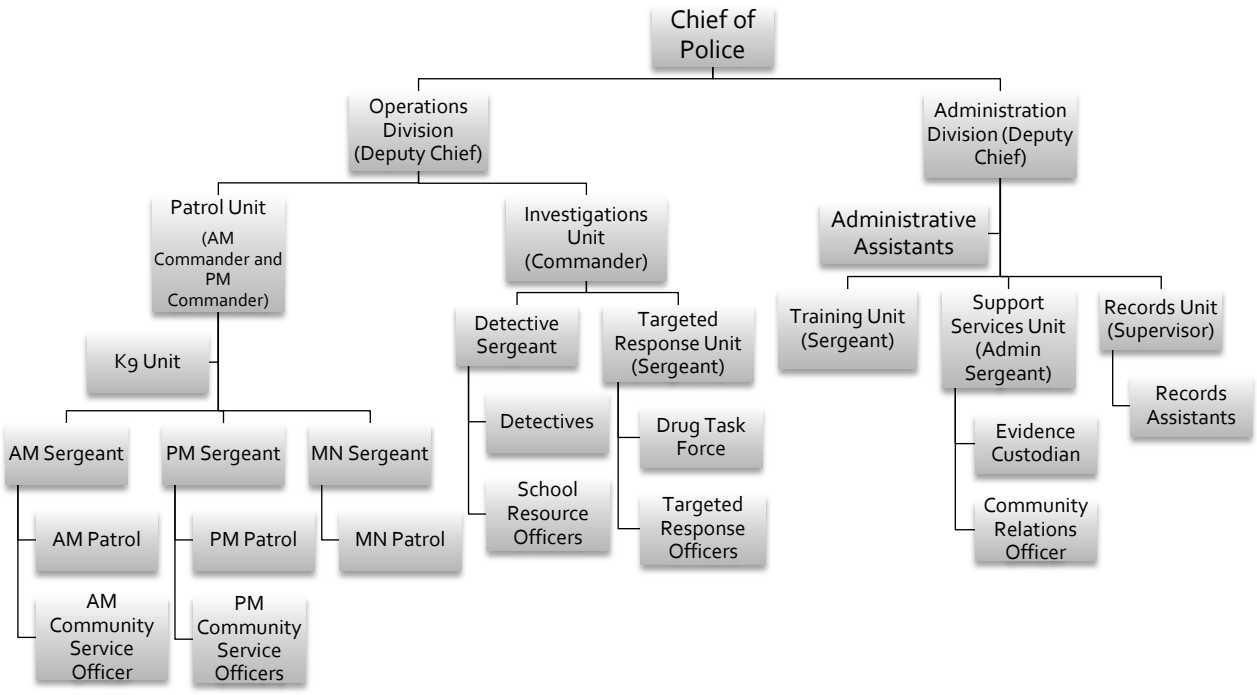
STATEMENT OF ACTIVITIES

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 Actual	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
Police Chief	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Police Chief	2.00	2.00	2.00	2.00	2.00	2.00
Commander	3.00	3.00	3.00	3.00	3.00	3.00
Sergeant	11.00	11.00	11.00	11.00	11.00	11.00
Police Officer	50.00	50.00	50.00	50.00	50.00	50.00
Community Service Officer	4.00	4.00	4.00	4.00	4.00	4.00
Administrative Assistant	1.75	1.75	1.75	1.75	1.75	1.75
Police Records Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Police Records Assistant	4.00	4.00	4.00	4.00	4.00	4.00
Maintenance Custodian	1.00	1.00	0.00	0.00	0.00	0.00
Total FTE	78.75	78.75	77.75	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. In May of 2018 the Department received the results of the 2017 Illinois Association of Chiefs of Police Traffic Safety Challenge. The submission displayed the Department's collective efforts to reduce traffic crashes and crash related injuries through education and enforcement. Although the Department did not place in the top three, the Illinois Association of Chiefs of Police Traffic Committee did have this to say:

  "…your application received many positive comments from the judges. We commend your commitment to highway safety in your community. Your efforts serve as an example to other agencies as we continue our work to make Illinois' roads safer places to travel."

  We have witnessed an overall 13.3% decrease in traffic crashes thus far in 2018 compared to the same period in 2017. Injury-related traffic crashes have decreased by 9.3%.

- 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. Although there were no newly appointed supervisors, all supervisors received many hours of training on a multitude of topics. Some of these topics during this period include active shooter response training (two levels) and critical incident response (two courses).

  In addition, two supervisors were sent to ICS 300 and 400 and there is an ICS based tabletop training for front line supervisors planned for late 2018. With this we expect to exceed 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. At the time of this document we have held nine community presentations. These events include Coffee with the Chief, Back to School Backpack program, Car safety seat checks, a various job fairs as well as community-related events at schools, churches, and other venues.

  Patrol officers exceeded, on average, the 30 minutes of foot patrols they conduct monthly (42 mins). Additionally, officers have attended a number of block parties and other social events. 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 August and near Halloween in October of 2018. A third compliance check is scheduled for early 2019.

- 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.

This goal was met. Two sergeants graduated from Staff and Command, while another sergeant attended introductory supervisor training at Northwestern in December of 2018. Command officers attended several executive training seminars such as contemporary issues and trends in labor laws hosted by IPELRA (Illinois Public Employer Labor Relations Association).

Additionally, a Deputy Chief graduated from the Federal Bureau of Investigation's National Academy and Chief Black attended the International Association of Chiefs of Police Conference.

The Crystal Lake Police Department's internship program took on three interns. Two were from Western Illinois University and one was from Illinois State University. Two of the interns were criminal justice majors and the third was a forensics major. All the interns gained valuable information about the industry and their feedback was extremely positive.

- 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 are on track to successfully complete our electronic assessment, where an assessor will review 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.
    - Conduct at least one scenario-based training exercise with the Fire/Rescue Department on Active Shooter response.
- 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 complete 4-6 short Public Safety Announcement video presentations to post on social media. Topics can vary regarding issues concerning our residents.
- 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.
- Successfully transition to the Star Com Radio Network while maintaining uninterrupted service to the community.
- 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.
- Enhance our community and business crime prevention efforts.
  - Increase information gathering and sharing with local businesses to help prevent and reduce crime.
  - Be observant of crime trends throughout the surrounding area and communicate methods to those potentially affected in order to help safe guard the community as a whole.

ANNUAL BUDGET

POLICE DEPARTMENT

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
54110. Wages-Full Time Employees	$6,748,572	$6,464,076	$6,566,243	$6,874,282	$6,874,282	$6,956,829
54115. Wages-Part Time Employees	67,162	71,098	64,323	75,324	75,324	76,129
54150. Wages-Overtime	406,041	446,990	508,674	561,251	505,000	571,561
54200. Group Insurance	1,303,693	1,350,000	1,354,071	1,298,765	1,298,765	1,298,765
Personnel Services	8,525,468	8,332,164	8,493,311	8,809,622	8,753,371	8,903,284
55010. Professional Services	1,172,817	1,244,418	1,164,447	1,101,195	1,095,000	1,089,941
55140. Publishing Services	54	0	182	100	140	100
55160. Postage & Freight	3,653	2,343	2,179	4,000	3,200	4,000
55200. Training	71,765	59,911	49,851	68,185	61,000	68,072
55220. Dues and Subscriptions	19,753	17,254	18,750	16,540	16,200	18,975
55240. Insurance and Bonding Services	290,989	285,856	253,058	324,693	324,693	324,693
55260. Utilities	0	0	0	0	0	0
55310. Examinations	2,025	2,559	2,249	5,550	2,500	5,550
55320. Maintenance Services-Operating Equipme	18,348	9,659	7,652	11,820	10,500	11,100
55340. Maintenance Services-Office Equipment	1,778	2,091	2,808	2,950	2,950	2,950
55360. Radio Equipment Services	5,206	2,698	503	5,500	4,200	5,500
55680. Rental - Buildings & Equipment	0	0	0	0	0	0
Contractual Services	1,586,386	1,626,789	1,501,679	1,540,533	1,520,383	1,530,881
56000. Office Supplies	11,692	10,733	10,135	11,320	11,300	11,320
56020. Cleaning Supplies	0	453	450	800	500	800
56040. Motor Fuel & Lubricants	58,486	61,821	70,774	106,659	75,000	106,555
56050. Computer Hardware & Software	39,621	46,026	37,227	74,189	72,529	52,210
56060. Small Tools and Equipment	48,483	50,319	37,328	38,475	36,500	41,465
56070. Automotive Supplies	54,432	57,920	57,136	55,000	55,000	55,000
56120. Clothing	59,411	68,570	58,647	66,100	66,100	63,800
56950. Stationery and Printing	7,252	5,195	3,502	13,300	7,000	13,300
Materials & Supplies	279,376	301,037	275,199	365,843	323,929	344,450
Total - Police	$10,391,230	$10,259,990	$10,270,189	$10,715,998	$10,597,683	$10,778,615

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.

- As a result of litigation concluding in fiscal year 2018/2019, funds for legal fees budgeted in the Professional Services account for fiscal year 2019/2020 were reduced.
- Additional funds budgeted in the Dues and Subscriptions for fiscal year 2019/2020 are for the payment of Tip411, an anonymous tip text program. TIP411 fees are paid every two years.
- The purchase of a server in fiscal year 2018/2019 will not be repeated in fiscal year 2019/2020. As a result, funds budgeted in the Computer Hardware & Software account were reduced.
- An increase in funding for Small Tools and Equipment for fiscal year 2019/2020 is attributable to simmunition pistol cartridges.
- The Clothing account reflects a decrease in funds for fiscal year 2019/2020 due to fewer new hires. The City provides the initial issue of uniforms to new hires.

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2019/2020

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

- 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 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
55010. Professional Services	$105	$0	$0	$0	$0	$0
55140. Publishing Services	0	891	1,436	1,120	870	870
55160. Postage & Freight	76	126	148	200	300	200
55200. Training	0	0	0	0	0	0
55220. Dues and Subscriptions	375	375	0	0	0	0
55240. Insurance and Bonding Services	2,142	2,131	1,667	2,558	2,558	2,558
55310. Examinations	10,125	24,356	23,869	18,651	15,587	18,185
Contractual Services	12,823	27,879	27,120	22,529	19,315	21,813
Total - Fire & Police Commission	$12,823	$27,879	$27,120	$22,529	$19,315	$21,813

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.

- Funding in the Professional Services account for advertising was reduced. Eligibility lists for vacant police and firefighter positions were completed in fiscal year 2018/2019.

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2019/2020

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

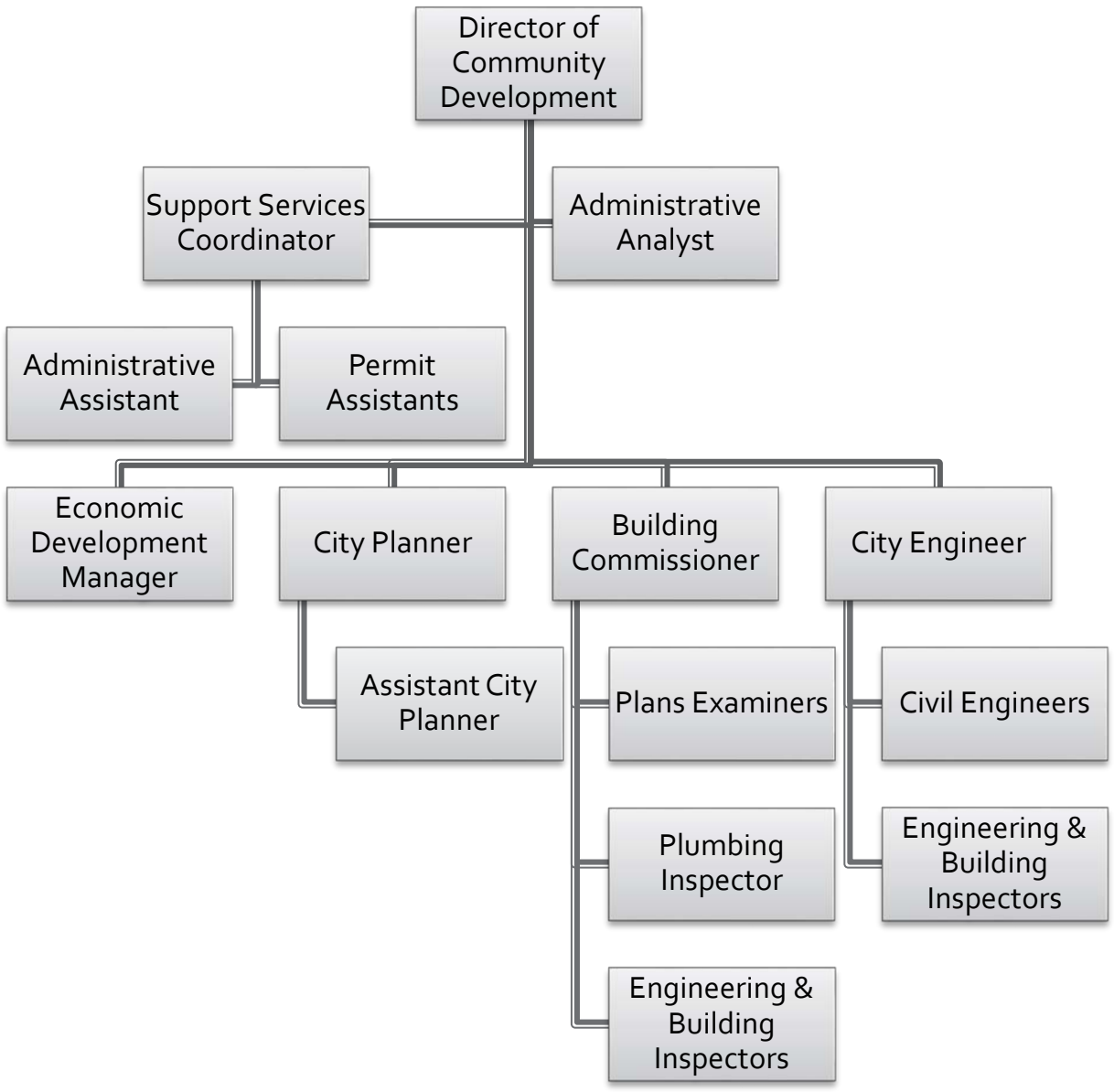
The Engineering Division enhances and preserves natural resources and oversees public infrastructure design and construction to ensure safe, high-quality improvements in the City. The Engineering Division also reviews and inspects sidewalks, parking lots, driveways, roads, grading, site drainage improvements, 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 Actual	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
Community Development Director	1.00	1.00	1.00	1.00	1.00	1.00
Building Commissioner	1.00	1.00	1.00	1.00	1.00	1.00
City Engineer	1.00	1.00	1.00	1.00	1.00	1.00
Economic Development Manager	1.00	1.00	1.00	1.00	1.00	1.00
City Planner	0.00	0.00	0.00	0.00	1.00	1.00
Assistant City Planner	0.00	0.00	0.00	0.00	1.00	1.00
Senior Planner	0.00	1.00	1.00	1.00	0.00	0.00
Planner	2.00	1.00	1.00	1.00	0.00	0.00
Civil Engineer	2.00	2.00	2.00	2.00	2.00	2.00
Plans Examiner	2.00	2.00	2.00	2.00	2.00	2.00
Support Service Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Engineering Tech	3.00	3.00	3.00	3.00	3.00	3.00
Plumbing Inspector	1.00	1.00	1.00	1.00	1.00	1.00
Engineering & Building Inspector	3.00	3.00	3.00	3.00	3.00	3.00
Administrative Analyst	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Permit Assistant	2.00	2.00	2.00	2.00	2.00	2.00
Office Assistant	0.75	0.75	0.75	0.75	0.75	0.75
Total FTE	22.75	22.75	22.75	22.75	22.75	22.75

ACCOMPLISHMENTS

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.

  The Department has successfully transitioned from Springbrook to Accela for development review tracking and issuing permits. The Department has also successfully implemented the mobile Accela platform to manage inspections and property maintenance matters. The Department worked with the Accela vendor to launch the citizen portal over the winter. This allows customers to submit and track applications and permits online.

- Continue to review the development process and seek opportunities to improve efficiency.

  Accela has streamlined the review process by making reviews easier to track and centralizing all the information for a project from initial application to final inspection.

- Continue to improve service to customers by investing in staff training. Cross-train employees to ensure continuous operations of essential functions.

  The Department has focused its training efforts on ensuring all members of the department are utilizing the new Accela software so that routing, reviews, documentation, inspections, property maintenance complaints, and approvals are processed efficiently and accurately. Checklists and back-up staff have been or are being developed for all aspects of Community Development services, such as special events, sureties, invoices/POs, front desk coverage, etc.

- Continue to implement the document-scanning program as part of the citywide initiative by expanding document digitizing efforts. The scanning efforts improve the efficiency of document retrieval.

  The Department is preparing archival documents for scanning to make them easily accessible. The consultant began by scanning historical files from the Planning and Engineering Division.

- 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 pursue grant funding from outside agencies.

  The Department was awarded the following grants:
  - *The City received $9,362 from the ComEd Power Safe Community program to install speed feedback signs along Country Club Road.*

- *The City received $25,000 through the Illinois Department of Commerce and Economic Opportunity for the Crystal Creek Culvert Project.*

The Department applied for the following grants and is waiting for the results:

- *The Department submitted for IEPA Section 319 funding for studying Crystal Creek*
- *The Department applied for funding through the McHenry County Wetland Restoration fund to offset costs for the North Shore Storm water and Wetland Improvement.*

The Department applied for the following grant, which was not funded.

- *The City applied for constructing a rain garden through the ComEd Green Region program, which was not funded.*

- Continue to maintain good relationships with other governmental agencies.

  The Department continued to foster good working relationships with neighboring municipalities and other governmental agencies.

Building Division:

- Review and propose adoption of the 2018 International Code Council series of building codes.

  The Division reviewed and updated the building codes to the 2018 International Code Council series. The new codes took full effect on November 1, 2018.

- Host an informational session for developers and contractors about important topics in Building Code enforcement.

  As part of the adoption of the new building codes, the Division held two open house meetings for contractors, developers, architects, and other building professionals to present the new codes and gather feedback.

- 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.

  During Building Safety Month in May, the Division set up a public information table promoting the importance of building codes, the City's tool to provide standards for safety,

health, structural integrity, fire prevention, and energy conservation. Each week highlighted a different code related topic. The Division is also working to develop a social media campaign about the updated building codes for key items that may affect residents and businesses.

- Continue to complete at least 95 percent of all residential plan reviews in 10 days or less.

  The Department continued to work to reach this benchmark and met customer expectations for review times.

- Continue to complete at least 95 percent of all commercial plan reviews in 15 days or less.

  The Department continued to work to reach this benchmark and met customer expectations for review times.

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 are complete.

- Work in cooperation with the Public Works Department to continue the Storm water Solutions initiatives.

  In cooperation with the Public Works Department, the Engineering Division continues to design and construct projects outlined in the Storm water Solutions initiative.

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

  The bid for the construction has been awarded.

- Conduct the annual sidewalk program to eliminate sidewalk tripping hazards thus minimizing insurance claims caused by uneven sidewalks.
  This program is complete.

- 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.

      The construction bid was let by IDOT on January 18, 2019 and was awarded. The City selected a Phase 3 Engineering consultant. All necessary intergovernmental agreements have been finalized.

    - 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.

      Pre-final plans were submitted to IDOT for approval. Right-of-way acquisition was initiated. The UPRR has initiated design engineering.

    - Continue engineering of the North Main Street improvement. Public utility relocation is anticipated in 2019 with construction in 2020.

      Preliminary engineering was substantially completed. A Phase 2 Engineering consultant was selected and design was initiated.

    - 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.

      Design engineering was substantially completed.

<u>Planning and Economic Development Division:</u>

- 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.
      The Division continued to send email blasts on available properties, along with mail and email targeted marketing packages to brokers, retailers, and manufacturers that may be interested in the Crystal Lake market. The Division increased its social

media presence through a video and a sponsored-content Facebook campaign. Division staff continued to reach out and build connections through weekly meetings with brokers, potential retailers, and manufacturers.

- Promote and coordinate development for the City's TIF districts.

  The Division continued to market vacant sites located within the TIF districts to help attract development.

- Facilitate redevelopment of the Crystal Court shopping center.

  The Division continued to assist and help coordinate efforts among property owners for the redevelopment of this center.

- Promote occupancies in vacant retail building and shopping centers.

  The Division continued to send email blasts on available properties, along with mail and email targeted marketing packages to brokers, retailers, and manufacturers that may be interested in the Crystal Lake market. Staff also remains in contact correspondence with property owners on the vacant sites to ensure leads are followed up on and pursued. The Division increased its social media presence through a video and sponsored-content Facebook campaign. The Division met weekly with various brokers and potential retailers. The City promoted its vacant sites at International Council of Shopping Centers and Chicagoland Restaurant Brokers Association events.

- Plan for development in the northwest corridor and promote strategic parcels.

  Retail development and development interest increased along Route 14 with fewer vacant sites available in the key commercial corridors (Route 14 and Route 31); developers are beginning to spread farther out looking for available land to develop.

- 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 Division continued to collaborate with the MCEDC, McHenry County College, and the Chamber on business retention and attraction.

- *The Division supported the Chamber's and School District's "Made in Your Own Backyard" event. This event toured a variety of Crystal Lake manufacturers to promote high school students pursuing careers in various trades.*
- *The Division has ongoing efforts with McHenry County Economic Development Corporation to find new ways to market the county and attract manufacturers to Crystal Lake.*
- *The Division has worked with the Illinois Department of Labor to help connect businesses with the services and tools they need to find and hire a skilled workforce.*
- *The Division assisted Camfil by connecting them to the EDGE grant coordinator, which was critical for the expansion of their current facility.*

- Continue manufacturer site visits, tours, and business anniversaries.

  The Division participated in multiple business retention site visits. The Division continued to recognize companies with milestone business anniversaries with acknowledgment at City Council meetings and a personal visit congratulating them on their success. The Division also became an active CORE (Creating Opportunities for Retention and Expansion) partner. This organization will give the Division access to additional data on existing businesses, which will help in identifying opportunities for business expansion and alert use to companies experiencing setbacks.

- 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.

  The Division continued to promote the City through a variety of methods.
  - *A social media Facebook campaign, development of retail, residential, and recreation videos to highlight what Crystal Lake has to offer*
  - *Press releases*
  - *Facebook posts about new and expanding businesses in the community*

- Continue to pursue opportunities for strategic annexations.

  The City has annexed nearly all unincorporated commercial properties that were surrounded. The Division developed a plan to annex residential islands as well.
- Support infill development to meet the City's need for growth.

The Division continued to work with property owners on additional development within Crystal Lake. The Division also worked on recruiting quality residential developers and worked with mixed-use and residential developers for potential infill developments.

- Create viable development scenarios with concise design guidelines through the Comprehensive Land Use Plan.

  The City's Comprehensive Land Use Plan created a framework for development. The Plan update highlighted a buildable set of scenarios with real-world solutions.

- Foster a support system for small businesses and encourage entrepreneurship in the City.

  The Division has simplified and reorganized the Economic Development webpages for a direct and easy-to-navigate site that focuses on available properties, facts about Crystal Lake, and available assistance. The Division continued to meet and offer additional outside organizational support through State and Local organizations and SBA services that are available. The Division also was very hands-on to help new entrepreneurs and small businesses through the process of opening a business.

OBJECTIVES

COMMUNITY DEVELOPMENT

Department Wide:

- Expand the department's capabilities with the Accela Land Management software. Look for opportunities to link Accela with other data sources to improve the quality of project reviews.
- Review the development process and seek opportunities to improve efficiency.
- Maintain service levels to our customers by investing in staff training. Cross-train employees to ensure continuous operations of essential functions.
- Perpetuate the document-scanning program as part of a citywide initiative by expanding document digitizing efforts. The scanning efforts improve the efficiency of document retrieval.
- Survey customers and gather feedback on the Department's performance. Report on survey results regularly.
- Pursue grant funding from outside agencies.
- Maintain good relationships with other governmental agencies.

Building Division:

- Host an informational session for developers and contractors about important topics in Building Code enforcement.
- 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.
- Complete at least 95 percent of all residential plan reviews in 10 days or less.
- Complete at least 95 percent of all commercial plan reviews in 15 days or less.

Engineering Division:

- 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 Storm water Solutions initiatives.
- Oversee the construction of the Crystal Creek culvert project.
- 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:
    - Oversee the construction of the Route 14 and Virginia Road Intersection Improvement.
    - Continue engineering of the Crystal Lake Avenue and Main Street improvement. Public utility and railroad relocations are anticipated in 2019 with construction in 2020.
    - Continue design engineering of the North Main Street improvement. Public utility relocation is anticipated in 2020 with construction in 2021.
    - Oversee the construction of the Huntley Road multi-use path connection. Coordinate with the McHenry County Division of Transportation and the Crystal Lake Park District.
    - Coordinate with IDOT on the improvement of Route 176 and Haligus Road/Mt. Thabor Road.
    - Initiate the design engineering for the reconstruction of Dole Avenue from Crystal Lake Avenue to north of Lake Shore Drive.

Planning and Economic Development Division:

- 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.
- Conduct manufacturer site visits, tours, and business anniversaries.
- 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.
- Foster a support system for small businesses and encourage entrepreneurship in the City.
- Pursue opportunities for strategic annexations.
- Create viable development scenarios with concise design guidelines through the Comprehensive Land Use Plan.
- Support infill development to meet the City's need for growth by supporting these smaller developments through preliminary zoning reviews, customer research and support, walk-throughs, conceptual reviews, and other customer service activities.
- Use technology to improve customer service by enabling better access to data through the use of GIS maps, public outreach, and procedure enhancements.

ANNUAL BUDGET

COMMUNITY DEVELOPMENT

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
54110. Wages-Full Time Employees	$1,787,079	$1,808,038	$1,862,536	$1,975,482	$1,975,482	$2,034,747
54115. Wages-Part Time Employees	40,781	50,180	46,810	69,267	69,267	71,332
54150. Wages-Overtime	770	1,778	5,964	2,500	500	2,500
54200. Group Insurance	331,084	333,181	330,888	346,905	346,905	346,905
Personnel Services	2,159,713	2,193,177	2,246,198	2,394,154	2,392,154	2,455,484
55010. Professional Services	140,476	196,598	209,095	349,106	180,806	345,100
55140. Publishing Services	1,209	987	2,097	2,500	1,300	2,500
55160. Postage & Freight	3,617	2,973	3,811	4,500	2,500	4,500
55200. Training	10,142	6,613	10,400	11,300	10,100	11,300
55220. Dues and Subscriptions	2,811	3,935	6,171	6,049	5,629	6,024
55240. Insurance and Bonding Services	91,168	88,230	69,820	105,905	105,905	105,905
55320. Maintenance Services-Operating Equipme	0	0	29	60	29	60
55340. Maintenance Services-Office Equipment	295	0	0	0	0	0
55360. Radio Equipment Services	0	0	0	200	0	200
Contractual Services	249,718	299,336	301,423	479,620	306,269	475,589
56000. Office Supplies	7,634	7,364	8,019	9,650	7,450	8,300
56040. Motor Fuel & Lubricants	4,794	5,292	5,080	9,016	9,016	9,006
56050. Computer Hardware & Software	12,400	9,613	9,718	9,410	9,410	9,410
56060. Small Tools and Equipment	2,481	2,639	2,015	3,000	1,700	3,000
56070. Automotive Supplies	6,096	1,668	8,153	9,000	5,000	5,200
56120. Clothing	2,358	2,674	2,396	3,300	2,300	3,300
56950. Stationery and Printing	1,690	749	770	2,000	500	2,000
Materials & Supplies	37,453	29,999	36,151	45,376	35,376	40,216
58910. Enhanced Sales Tax Incentive	772,786	780,228	320,828	325,000	311,612	325,000
New Development 40% (01/2019)	0	0	0	0	0	40,000
Sales Tax Incentives	772,786	780,228	320,828	325,000	311,612	365,000
Total - Community Development	$3,219,670	$3,302,740	$2,904,600	$3,244,150	$3,045,411	$3,336,289

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.

- Woodcreek Dam inspection fees budgeted in the Professional Services account were eliminated for fiscal year 2019/2020. Inspection of the Woodcreek Dam was completed in fiscal year 2018/2019. The Dam is inspected every five years.
- The purchase of additional codebooks in fiscal year 2018/2019 will not be repeated in fiscal year 2019/2020. As a result, funds budgeted in the Office Supplies account were reduced.
- Funding for Automotive Supplies is being reduced for fiscal year 2019/2020 as a result of spending trends.
- A new sales tax incentive agreement will take effect in fiscal year 2019/2020. As a result, funding for sales tax incentives in fiscal year 2019/2020 has been increased.

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2019/2020

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.

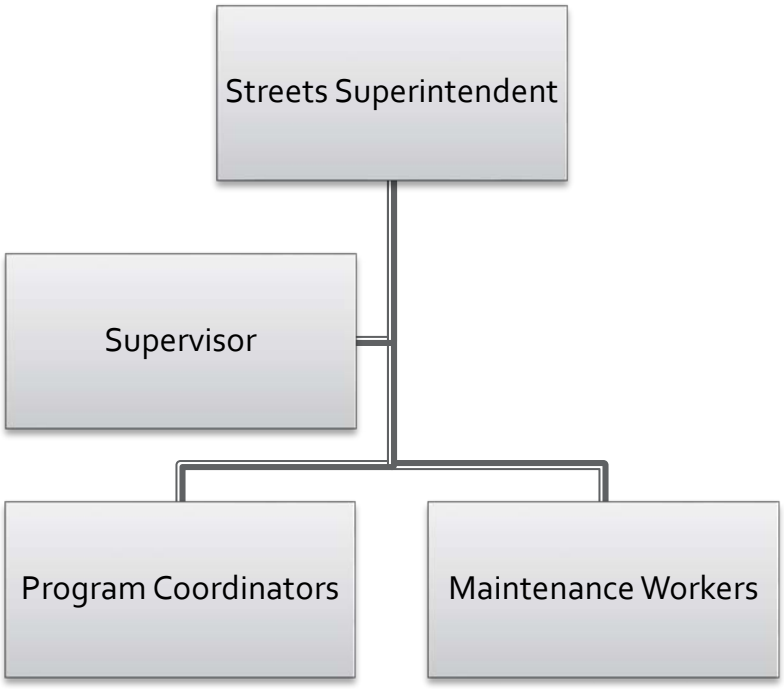
The Division is responsible for the maintenance, repair, as well as the deicing and snow removal operations of over 175 centerline miles of public streets, 23 commuter and public parking lots containing over 1,450 parking spaces, and over 7,400 traffic control signs throughout the City. In addition, 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 Actual	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
Superintendent	1.00	1.00	1.00	1.00	1.00	1.00
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Program Coordinator	2.00	2.00	2.00	2.00	2.00	2.00
Maintenance Worker	13.00	13.00	12.00	12.00	11.00	11.00
Administrative Assistant	1.00	1.00	2.00	2.00	2.00	2.00
Total FTE	18.00	18.00	18.00	18.00	17.00	17.00

ACCOMPLISHMENTS

STREETS DIVISION

- Continue to use the ESRI Collector application to identify City trees and build our tree inventory.

  This goal is complete. A Public Works Department intern completed the inventory of approximately 18,630 trees.

- Review snow removal operations to optimize performance and efficiency.

  This goal is complete. Routes were reviewed and modified by staff to improve efficiency.

- Continue to provide the management of the Downtown decorative light pole and furniture painting projects.

  This goal is on-going. The furniture painting project will occur spring of 2019.

- 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).

  This goal is complete. 223 trees were removed and 785 trees will be planted and maintained this fiscal year.

- Review divisional programs and evaluate the possibility of contracting services when appropriate.

  This goal is complete and on-going. The division contracted street sweeping and additional tree trimming and pruning. In addition, the department assisted with the transition of refuse companies for the City.

OBJECTIVES

STREETS DIVISION

- Increase in-house minor sidewalk and ADA repairs.
- Review options for software that optimizes performance and efficiency of snow removal operations.
- Continue to provide the management of the pavement patching and landscape maintenance contracts and 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 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
54110. Wages-Full Time Employees	$1,350,354	$1,387,692	$1,401,609	$1,426,276	$1,391,276	$1,391,680
54115. Wages-Part Time Employees	53,392	62,804	65,044	75,114	91,943	147,498
54150. Wages-Overtime	162,131	173,395	280,463	176,000	176,000	176,000
54200. Group Insurance	320,861	325,404	330,788	345,053	345,053	322,467
Personnel Services	1,886,738	1,949,295	2,077,904	2,022,443	2,004,272	2,037,645
55010. Professional Services	68,220	93,895	173,357	333,928	311,328	528,128
55140. Publishing Services	180	262	237	300	250	300
55160. Postage & Freight	71	26	39	300	100	100
55200. Training	3,939	5,809	5,257	5,200	5,200	5,200
55220. Dues and Subscriptions	700	1,161	1,615	1,760	1,760	1,760
55240. Insurance and Bonding Services	135,991	146,565	119,485	158,687	158,687	158,687
55260. Utilities	408	0	3	0	0	0
55270. Animal Control Services	0	0	0	250	250	250
55300. Maintenance Services-Buildings & Offices	0	0	0	0	0	0
55310. Examinations	1,017	1,091	870	1,855	1,555	1,855
55320. Maintenance Services-Operating Equipme	4,214	2,459	3,297	3,520	3,520	3,520
55340. Maintenance Services-Office Equipment	0	0	0	250	250	250
55360. Radio Equipment Services	306	376	0	500	500	500
55410. Street Lights Services	506,879	520,704	485,621	505,800	505,800	437,800
55640. Tree Removal Services	13,785	1,854	9,840	15,000	10,000	15,000
55680. Rent - Buildings and Equipment	12,963	16,689	13,796	20,000	20,000	20,000
Contractual Services	748,673	790,891	813,417	1,047,350	1,019,200	1,173,350
56000. Office Supplies	1,901	2,252	2,089	1,960	1,960	1,960
56020. Cleaning Supplies	3,116	3,231	4,081	4,260	4,260	4,260
56030. Landscape Materials	25,294	5,805	3,824	4,820	4,820	4,820
56040. Motor Fuel & Lubricants	43,197	56,570	80,658	71,909	71,909	71,909
56050. Computer Hardware & Software	11,683	10,937	7,470	12,094	7,344	8,094
56060. Small Tools and Equipment	13,035	16,311	6,672	9,200	9,200	9,200
56070. Automotive Supplies	140,765	122,540	159,785	90,180	142,100	90,180
56080. Public Works Materials	24,910	18,185	27,437	28,460	28,460	38,460
56120. Clothing	14,517	14,253	13,802	14,610	14,610	14,610
56230. Street Signs	25,767	12,709	21,397	22,000	17,000	22,000
56950. Stationery and Printing	0	0	0	500	500	500
Materials & Supplies	304,185	262,793	327,215	259,993	302,163	265,993
Total - Streets	$2,939,596	$3,002,979	$3,218,536	$3,329,786	$3,325,635	$3,476,988

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 and Group Health Insurance reflects the elimination of one (1) Maintenance Worker position.
- The Wages-Part Time Employees account reflects the addition of two seasonal employees to assist with winter operations. This addition brings the total to six summer seasonal employees and six winter seasonal employees. An increase in wages paid for seasonal assistance has also been budgeted.
- Substituting for eliminated Maintenance Worker positions in recent years are funds budgeted in the Professional Services account that provide for street patching services, street sweeping services, tree trimming services and for snow removal services of City parking lots.
- A reduction in the Street Lights Services account reflects savings that are anticipated in utility costs as a result of ComEd's program to retrofit its streetlights with LED streetlights. Any realized savings will be used to retrofit the City's own streetlights. Costs to retrofit City-owned streetlights are budgeted in the Capital and Equipment Replacement Fund.
- Software maintenance costs for a sign management system have been removed from the Computer Hardware and Software account. The City's own GIS is being used to inventory City street signs.
- An increase in the Public Works Materials account will allow staff to complete minor sidewalk repairs. Funds have been budgeted for the purchase of concrete.

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2019/2020

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 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
55080. Pest Control Services	$106,904	$106,904	$128,715	$110,000	$131,730	$132,000
Contractual Services	106,904	106,904	128,715	110,000	131,730	132,000
Total - Health Department	$106,904	$106,904	$128,715	$110,000	$131,730	$132,000

ACCOUNT INFORMATION

HEALTH 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.

- Additional funds have been requested for Pest Control services. The increase in funding will allow the City to conduct additional control measures when mosquito trap counts are high.

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2019/2020

STORM LIFT STATIONS DIVISION/PUBLIC WORKS DEPARTMENT

STATEMENT OF ACTIVITIES

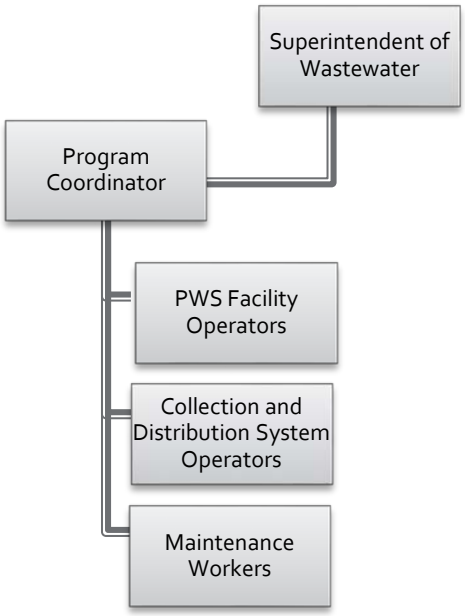
STORM LIFT STATIONS DIVISION

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 Actual	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
WW Collection Systems Operator	2.00	2.00	2.00	2.00	1.00	1.00
Maintenance Worker	1.00	1.00	1.00	1.00	2.00	2.00
Total FTE	3.00	3.00	3.00	3.00	3.00	3.00

ACCOMPLISHMENTS

STORM SEWER DIVISION

- Maintained, operated and managed the three storm water stations.

OBJECTIVES

STORM SEWER DIVISION

- Continue to maintain, operate and manage the three storm water stations.

ANNUAL BUDGET

STORM LIFT STATIONS DIVISION

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
54110. Wages-Full Time Employees	$204,664	$204,288	$210,049	$218,306	$218,306	$195,528
54150. Wages-Overtime	12,367	10,736	18,676	8,000	9,000	8,240
54200. Group Insurance	59,724	63,565	64,772	68,945	68,945	68,945
Personnel Services	276,755	278,589	293,497	295,251	296,251	272,713
55010. Professional Services	139	0	0	0	0	0
55200. Training	358	373	450	455	455	455
55220. Dues and Subscriptions	0	0	0	60	60	60
55240. Insurance and Bonding Services	11,858	11,800	9,471	14,163	14,163	14,163
55260. Utilities	2,332	1,691	2,086	3,500	2,500	3,500
55310. Examinations	195	(45)	0	0	0	0
55420. Plant Maintenance Services	4,547	3,408	3,221	5,014	5,014	5,014
55630. State Filing Fee	0	1,000	0	0	1,000	1,000
Contractual Services	19,430	18,227	15,228	23,192	23,192	24,192
56000. Office Supplies	14	121	0	130	130	130
56040. Motor Fuel & Lubricants	4,977	2,337	1,758	5,270	4,500	5,270
56050. Computer Hardware & Software	0	0	0	180	180	180
56060. Small Tools and Equipment	545	62	400	640	640	640
56070. Automotive Supplies	1,345	919	2,022	3,150	3,150	3,150
56080. Public Works Materials	786	0	0	0	0	0
56120. Clothing	1,498	1,085	920	2,340	2,100	2,340
56320. Operating Supplies	252	0	0	0	0	0
56420. Plant Maintenance Supplies	0	333	0	500	500	500
Materials & Supplies	9,417	4,857	5,100	12,210	11,200	12,210
Total - Storm Sewer Lift Stations (Wastewater	$305,602	$301,673	$313,825	$330,653	$330,643	$309,115

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 Wages-Full Time Employees reflects the replacement of a senior employee with a new employee.
- The National Pollutant Discharge Elimination System (NPDES) storm water program regulates storm water discharges from municipal separate storm sewer systems (MS4s). Operators are required to obtain a NPDES permit each year. Budgeted in the State Filing Fee account is the cost of the NPDES permit.

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2019/2020

FLEET & FACILITY SERVICES DIVISION/ PUBLIC WORKS DEPARTMENT

STATEMENT OF ACTIVITIES

FLEET & FACILITY SERVICES DIVISION

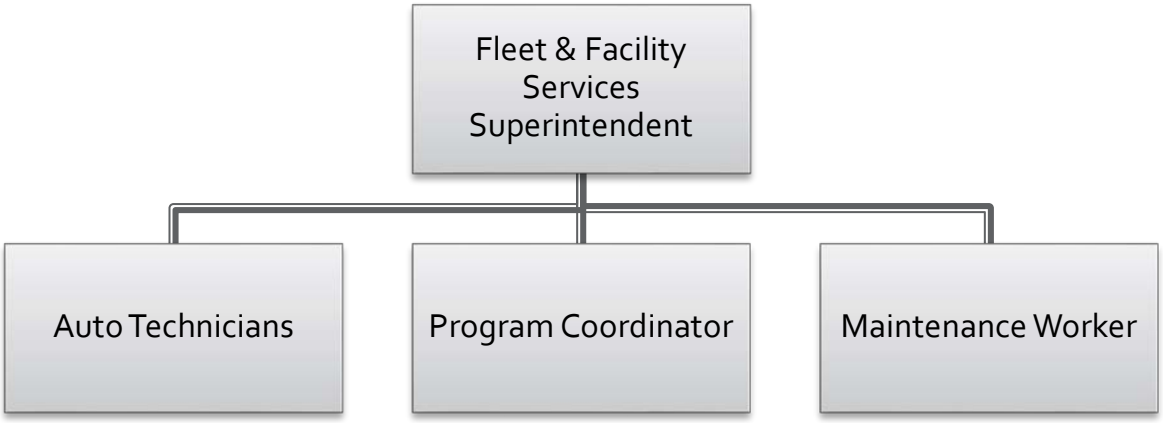
The Fleet and Facilities Services Division is responsible for an extensive variety of services within the City of Crystal Lake. These services include, but are not limited to the maintenance, service, and repair of approximately 326 vehicles and pieces of equipment, with the Division averaging 300 repairs 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 Facilities 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. The division offers janitorial services and building maintenance to support the Police Department. 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 Actual	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
Superintendent	1.00	1.00	1.00	1.00	1.00	1.00
Program Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Automotive Technician	4.00	4.00	4.00	4.00	4.00	4.00
Maintenance Worker	0.00	0.00	1.00	1.00	1.00	1.00
Parts Clerk	0.50	0.50	0.00	0.00	0.00	0.00
Total FTE	6.50	6.50	7.00	7.00	7.00	7.00

ACCOMPLISHMENTS

FLEET AND FACILITY SERVICES DIVISION

- Evaluate options for streamlined purchasing, warehousing, and dispersals of commonly used items throughout the department as well as serving the fleet technician's full time, allowing them to perform primary job duties.
    - This goal has been completed by integrating the Napa IBS system. The Division will continue to consider purchasing and sourcing options and integrate those options with Napa IBS when appropriate.
- Successfully incorporate the facilities services side of the division to utilize a new asset management system.
    - This goal is in progress. Staff are still reviewing asset management systems to determine which will be best for the Department.
- Continue to work with Public Works administration to enhance analysis regarding the vehicle replacements and to evaluate life cycle costing.
    - This goal for the year has been completed and will continue in future years.
- 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 a backup to the previous single employee side of Facilities Services.
    - This goal is on-going. The Maintenance Worker I employee has been trained when available. Due to the complexities of the building mechanical systems and workloads, this cross training will be ongoing.

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 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
54110. Wages-Full Time Employees	$494,712	$503,640	$554,144	$637,548	$637,548	$653,500
54115. Wages-Part Time Employees	34,135	36,657	25,483	4,988	4,988	10,500
54150. Wages-Overtime	5,855	7,611	14,745	12,000	12,000	12,270
54200. Group Insurance	89,943	103,470	113,085	129,382	129,382	137,954
Personnel Services	624,644	651,378	707,457	783,918	783,918	814,224
55010. Professional Services	0	0	1,467	60,010	58,000	65,010
55140. Publishing Services	906	463	470	500	500	500
55160. Postage & Freight	356	481	476	350	350	150
55200. Training	2,436	4,554	2,745	3,405	2,205	4,400
55220. Dues and Subscriptions	314	415	495	605	605	605
55240. Insurance and Bonding Services	26,682	25,960	21,539	30,776	30,776	30,776
55260. Utilities	0	0	0	0	0	0
55300. Maintenance Services-Buildings & Offices	76	0	71	0	0	0
55310. Examinations	375	414	333	490	490	820
55320. Maintenance Services-Operating Equipme	6,726	2,768	9,817	2,565	4,565	7,405
55350. Rent - Clothing	3,016	4,165	4,036	3,750	3,750	3,744
55360. Radio Equipment Services	0	0	0	100	100	100
Contractual Services	40,887	39,220	41,449	102,551	101,341	113,510
56000. Office Supplies	701	1,154	764	850	850	850
56020. Cleaning Supplies	1,546	1,041	844	1,025	1,025	850
56040. Motor Fuel & Lubricants	2,573	2,225	3,575	2,717	2,717	2,715
56050. Computer Hardware & Software	6,162	12,359	6,661	16,640	16,640	10,010
56060. Small Tools and Equipment	16,069	14,964	16,691	7,275	6,725	13,775
56070. Automotive Supplies	4,969	3,533	4,249	3,600	3,600	1,500
56120. Clothing	3,016	3,379	3,437	4,510	4,510	4,570
56320. Operating Supplies	2,402	3,419	2,050	1,300	1,300	1,300
56950. Stationery and Printing	40	0	0	30	30	0
Materials & Supplies	37,476	42,074	38,271	37,947	37,397	35,570
Total - Fleet & Facility Services	$703,008	$732,672	$787,177	$924,416	$922,656	$963,304

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.

- The Wages-Part Time Employees account reflects the addition of one seasonal employee to assist with summer operations. This addition brings the total to two summer seasonal employees.
- Increases in Professional Services and Small Tools and Equipment accounts will provide for design and installation of fall protection systems within the fleet garage.
- An increase in funds budgeted in the Maintenance Services-Operating Equipment account will cover costs associated with new regulations mandated by the EPA to test fuel dispensing systems.
- Funds in the Computer Hardware & Software account are decreasing. Programming the City's fleet asset management software to interface with the on-site fleet parts and inventory services provider was completed in the prior fiscal year.

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2019/2020

INFORMATION TECHNOLOGY DEPARTMENT

STATEMENT OF ACTIVITIES

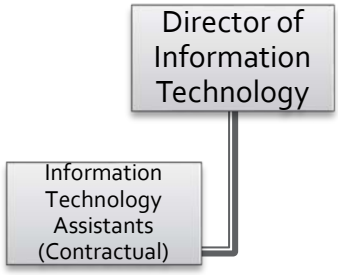
INFORMATION TECHNOLOGY DEPARTMENT

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 Actual	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
Information Technology Director	1.00	1.00	1.00	1.00	1.00	1.00
Information Technology Technician	0.50	0.00	0.00	0.00	0.00	0.00
Total FTE	1.50	1.00	1.00	1.00	1.00	1.00

ACCOMPLISHMENTS

INFORMATION TECHNOLOGY DEPARTMENT

- Plan and implement a Disaster Recovery Plan, including purchase and implementation of appropriate hardware and/or software to implement the plan.

  In process. Expected completion by April 20, 2019.

- Assist Public Works with the implementation of Asset Management software.

  In process.

- Continue to assist Community Development with the implementation of the Accela Land Management software and the public portal.

  Ongoing.

- Assist Departments with the implementation of electronic licensing/permitting and forms processing software that will be integrated with the City's website.

  This software will be implemented by April 30, 2019.

- Continue to assist with a City-wide training program with a particular emphasis on basic skills and Windows 10.

  In process. Particular emphasis has been made this Fiscal Year for user security training.

- Continue to assist with the redevelopment of the website and its content.

  New website to be launched in December 2018.

- Acquire and install various new equipment throughout the City's Wide Area Network. In process.

  Completed by April 30, 2018.

- 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 an automated software updating software/appliance to better automate updates to various software packages. Regular updates are essential for providing enhanced technology security.
- Upgrade the server, operating system and Exchange software for the City's email processing server.
- Continue to assist in the implementation and expansion of electronic licensing/permitting and forms processing software.
- Continue to assist Departments in identifying processes that can be automated through various software packages.
- Continue to develop the backup Data Center at Fire Station 3.
- Design and implement a whole building paging system for the Municipal Complex.
- Evaluate and design enhancements and/or replacement hardware and software for building access control and HVAC and lighting automation systems.
- Continue to assist departments in their implementation and effective use of document imaging.
- 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 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
54110. Wages-Full Time Employees	$144,852	$148,013	$151,039	$168,860	$168,860	$173,926
54115. Wages-Part Time Employees	14,933	300	0	0	0	0
54200. Group Insurance	19,908	21,188	21,591	22,982	22,982	22,982
Personnel Services	179,693	169,501	172,630	191,842	191,842	196,908
55010. Professional Services	19,576	177,669	231,285	320,000	300,000	320,000
55200. Training	999	1,968	5,497	14,350	13,900	13,500
55220. Dues and Subscriptions	250	250	300	450	300	450
55240. Insurance and Bonding Services	8,067	8,027	6,278	9,635	9,635	9,635
Contractual Services	28,892	187,914	243,360	344,435	323,835	343,585
56000. Office Supplies	0	856	1,650	1,590	1,590	1,590
56050. Computer Hardware & Softwar	37,086	52,296	45,679	42,640	42,590	42,545
56060. Small Tools and Equipment	0	0	140	500	500	500
Materials & Supplies	37,086	53,152	47,469	44,730	44,680	44,635
Total - Information Technology	$245,671	$410,567	$463,459	$581,007	$560,357	$585,128

ACCOUNT INFORMATION

INFORMATION TECHNOLOGY DEPARTMENT

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

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2019/2020

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 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
55010. Professional Services	$159,205	$172,073	$78,361	$81,690	$81,690	$82,000
55220. Dues & Subscriptions	0	0	4,389	4,610	4,610	1,000
55260. Utilities	208,108	229,354	251,651	285,065	262,315	276,925
55300. Maintenance Services-Buildings & Offic	218,163	320,634	246,339	252,232	289,232	278,867
Contractual Services	585,476	722,061	580,740	623,597	637,847	638,792
56050. Computer Hardware & Software	0	0	107,831	143,070	121,970	141,700
Materials & Supplies	0	0	107,831	143,070	121,970	141,700
Total - Shared Services	$585,476	$722,061	$688,571	$766,667	$759,817	$780,492

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.

- Membership dues to MGP Inc., a founding partner of a GIS consortium, were eliminated from the Dues and Subscriptions account for fiscal year 2019/2020.
- A reduction in the Utilities account reflects savings that are anticipated for telecommunications as the City moves from a T1 signaling scheme to fiber optics.
- Additional funding is necessary in the Maintenance Services-Building & Offices account as a result of rising costs to complete repairs to overhead doors and aging mechanical systems at City Hall.

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2019/2020

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 32nd 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 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
54115. Wages-Part Time Employees	$4,981	$13,719	$11,646	$13,842	$13,842	$13,842
Personnel Services	4,981	13,719	11,646	13,842	13,842	13,842
55010. Professional Services	4,318	5,010	599	600	600	600
55020. Reimbursed Expenses	0	0	0	0	0	0
55300. Maintenance Services-Buildings & Offic	209,122	197,553	171,705	229,040	227,940	231,950
55750. Para Transit Services	54,223	53,363	54,589	57,400	57,036	75,000
Contractual Services	267,664	255,926	226,893	287,040	285,576	307,550
56000. Office Supplies	2,198	1,600	0	0	0	0
56040. Motor Fuel & Lubricants	84	0	0	0	0	0
56060. Small Tools and Equipment	27,578	6,573	6,385	14,550	14,550	24,500
Materials & Supplies	29,860	8,173	6,385	14,550	14,550	24,500
Total - Special Projects	$302,505	$277,818	$244,924	$315,432	$313,968	$345,892

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.

- Additional funds were budgeted in the Para Transit Services account for fiscal year 2019/2020 as McRide, McHenry County's dial-a-ride service, expanded both its hours of operations and its service areas for 2019. Dial-a-ride service is made possible through a partnership between McHenry County, Pace Suburban Bus Company and a number of townships and municipalities in the county, including the City of Crystal Lake.
- An increase in Small Tools and Equipment will allow for the installation of holiday skyline décor in the downtown shopping district.

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2019/2020

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 began being 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

Continued Improvement—Marina and Beach

Improve efficiency and quality of customer experience.

2018/2019 Goals	2018/2019 Goal Evaluation
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.	The inflatable slide will be placed in shallow water in 2019, allowing children to slide into one foot deep water.
Install clock at the beach house for customers to easily know the time.	Staff is researching outdoor clocks to implement in October 2018.
Research moving fish from the North Lake to the South Lake.	Fish were moved from the North Lake to the South Lake in early 2018.
Install new POS (Point-of-Sale) system. Also used for online pavilion rentals and Open Water Swim registration.	POS system is functioning efficiently. Employee feedback has been positive regarding the new systems. Online function will be launched in 2019.
Hang life-jackets on coat hangers instead of stacking them to improve drying.	Coat hangers for life jackets were implemented in 2018.

Research potential shade in the grass area of the scuba zone.	Scuba zone improvements are being reviewed. Staff has obtained pricing for a shade sail over the grass area of the scuba zone. Gathering pricing for changing area doors and benches in 2019.
Improve ventilation to locker rooms by keeping hallway door open and installing ceiling fans.	Quotes for installation of fans in the locker rooms were above budget. Keeping doors open in 2018 has improved airflow during high temperatures. Staff will continue this practice into 2019.
Use beach rope instead of the large wired buoy lines that take too long to set up and boats get hung up on them.	Use of beach rope for the scuba buoys was determined to be unnecessary.
Marina staff to be staggered in stations to help guests move more quickly once boat is rented/rental completed.	Improvements have been made to expedite wait times at the marina. Self-service for kayak rentals has allowed staff to assist more customers.

Continued Improvement – Employee Engagement

2018/2019 Goals	2018/2019 Goal Evaluation
Improve training program to provide adequate direction to all Three Oaks Staff.	Training has been established at the beginning of the year and weekly thereafter to provide continuous direction to all Three Oaks Staff.
Ensure that staff is engaging the customer.	Implementation of a suggestion box resulted in multiple ideas and engagement from staff members.
Redesign the employee and manager handbook.	The employee and manager handbooks were redesigned and implemented in 2018. Each employee now signs an acknowledgement form for handbooks.

Continued Improvement – Public Information

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

2018/2019 Goals	2018/2019 Goal Evaluation
Create a consistent closing time for the beach so that patrons always know when the beach closes.	Consistent closing times for the beach were established in 2018.
Set up a video screen at the beach window to inform customers on rates and other park information.	Installation of a video screen at the beach gate and improvements to messages on the windows are in progress.
Create new brochure to include a map to help people navigate points of interest such as the Board House, Marina and the Quarry.	Creation of brochures has been determined to be unnecessary and may lead to littering. Maps for fishing are available at the marina.
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 the rainout line and manager phone were made. Staff restructured the call options in 2018.
Improvements to the website design for the park.	Staff has condensed website pages to allow pertinent information to appear at the top of the page. Appearance of the webpage and structure of information is being revisited along with the upgrade of the City's website. Staff continues to promote the park on social media and continuous updating of the website to keep the public informed of operations.

OBJECTIVES

THREE OAKS RECREATION AREA

Continued Improvement – Marina, Beach and parking Gate

1. Improve efficiency and quality of customer experience.

Specifics

- Staff will perform a quantitative and data driven analysis of wait times at the parking gate, beach gate, and marina. In addition, staff will collect data on parking lot utilization.
- Continue to improve wait times at the parking gate, beach gate and marina. The mobile payment processing pad has proven successful at expediting lines at the beach gate and parking gate.
- Offer life jackets for children to ensure safety of swimmers.
- Staff is considering banning flotation devices and researching other venues' experience with flotation devices.
- Ensuring the marina is open from April through October, 2019. Recruitment and hiring that focuses on staff availability during the spring and fall months.
- Options for improving credit card processing speeds to reduce wait times.

Continued Improvement – Employee Engagement and Safety

- Handbooks prepared for the first training day to ensure new and returning employees understand safety and operations practices.
- Continue weekly and monthly inspections of equipment as established in 2018.
- Continue the ongoing training curriculum for staff and supervisors to help further develop the skills and abilities for their role.

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.
3. Initiate online pavilion rentals.

Specifics

- Use of social media and the City's website to provide pertinent and accurate information to the public. Survey feedback from the public showed that the majority of guests (over 90%) rely on the City's website for information regarding park operations.

Enhance Revenues

- Ensure the scuba area is open before the end of April. Staff is reviewing costs to contract for scuba buoy setup or different options to set up the area.

- Expand promotion of scuba diving facility to other entities to use as a training location.
- Changes to the deposit fee structure for Pavilion A. Researching benefits to making the deposit a flat $150 for all party sizes. This will reduce confusion over amounts and improve the online rental function. Additionally, beach and parking tallies often exceed the $50 deposit amount, which requires staff to invoice rental guests for additional amounts owed.

Control Costs

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

Re-evaluate marina staffing to determine the optimal level of staff needed. Reduction in staff on shift would reduce down time.

ANNUAL BUDGET

THREE OAKS RECREATION AREA

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
54115. Wages-Part Time Employees	$0	$0	$393,185	$468,328	$430,754	$429,928
54150. Wages-Overtime	0	0		0	0	0
54301. Employer's Social Security	0	0	29,981	0	0	0
54302. Employer's IMRF	0	0	11,929	0	0	0
54200. Group Health Insurance	0	0		16,573	0	0
Personnel Services	0	0	435,095	484,901	430,754	429,928
55010. Professional Services	0	0	19,387	19,050	25,162	74,400
55140. Publishing Services	0	0	2,373	3,690	2,949	1,850
55160. Postage & Freight	0	0	0	100	0	100
55200. Training	0	0	4,871	3,005	3,625	4,670
55240. Insurance and Bonding Services	0	0	12,814	7,500	8,460	7,500
55260. Utilities	0	0	30,771	35,963	34,616	37,500
55310. Examinations	0	0	14,335	11,100	18,473	18,500
55420. Plant Maintenance Services	0	0	126,017	94,845	100,299	88,713
Contractual Services	0	0	210,568	175,253	193,584	233,233
56000. Office Supplies	0	0	548	1,000	477	1,000
56020. Cleaning Supplies	0	0	4,662	5,000	4,368	5,000
56040. Motor Fuel & Lubricant	0	0	2,377	3,680	3,034	3,100
56050. Computer Hardware & Softwar	0	0	22,661	4,530	13,372	17,817
56060. Small Tools and Equipment	0	0	21,748	32,150	34,084	41,537
56070. Automotive Supplies	0	0	7,027	4,300	6,912	7,500
56120. Clothing	0	0	10,340	7,500	8,583	8,500
56320. Operating Supplies	0	0	8,519	9,000	4,701	8,700
56420. Plant Maintenance Supplies	0	0	0	0	0	12,165
Materials & Supplies	0	0	77,882	67,160	75,531	105,319
Total - Three Oaks Recreation Area	$0	$0	$723,545	$727,314	$699,869	$768,480

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.

- Wages-Part Time Employees was reduced for fiscal year 2019/2020. The decrease is based on spending trends.
- Funds budgeted for the City's portion of Group Health Insurance for the site supervisor were removed as the site supervisor waived coverage.
- An increase funds budgeted in the Professional Services account will allow for additional water quality sampling.
- A reduction in funds budgeted in the Publishing Services is largely attributable to the elimination of costs associated with printing Three Oaks Recreation Area brochures.
- Additional funds were requested in the Training account for fiscal year 2019/2020. These funds will provide for the replacement of training materials including training manuals and CPR manikins.
- An increase in the Examinations account will allow for pre-employment physicals to be performed on potential Three Oaks Recreation Area employees.
- Sand, rock and trail materials were moved from Plant Maintenance Services to Plant Maintenance Supplies. Miscellaneous hardware costs were moved also.
- Additional funds were budgeted in the Computer Hardware & Software account for fiscal year 2019/2020. The increase in funding will provide software support for the point-of-sale system and to lease mobile payment devices.
- Additional funds in the Small Tools and Equipment account will allow for the replacement of aging trolling motor batteries.
- An increase in Automotive Supplies funding is based on spending trends.

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2019/2020

POLICE & FIREFIGHTERS' PENSION OBLIGATION

ANNUAL BUDGET

POLICE & FIREFIGHTERS' PENSION OBLIGATION

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
58310. Transfer To Police Pension Func	$2,060,493	$1,989,811	$2,090,027	$2,418,485	$2,415,872	$2,391,323
58315. Transfer To Fire Pension Fund	1,925,999	1,691,007	1,608,599	1,884,348	1,882,241	1,847,033
Personnel Services	3,986,492	3,680,818	3,698,626	4,302,833	4,298,113	4,238,356
Total - Pension Obligation	$3,986,492	$3,680,818	$3,698,626	$4,302,833	$4,298,113	$4,238,356

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2019/2020

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 the City's 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 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
55015. Paying Agent Fees	$157	$158	$158	$200	$200	$200
Contractual Services	157	158	158	200	200	200
58100. Debt Service - Principal	375,711	385,984	380,534	404,239	403,399	39,477
58110. Debt Service - Interest	58,449	48,388	37,178	25,369	26,141	13,970
Debt Service	434,160	434,372	417,712	429,608	429,540	53,447
Total - Debt Service	$434,317	$434,530	$417,870	$429,808	$429,740	$53,647

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2019/2020

WATER & SEWER OPERATING FUND

ANNUAL BUDGET

WATER & SEWER OPERATING FUND SUMMARY

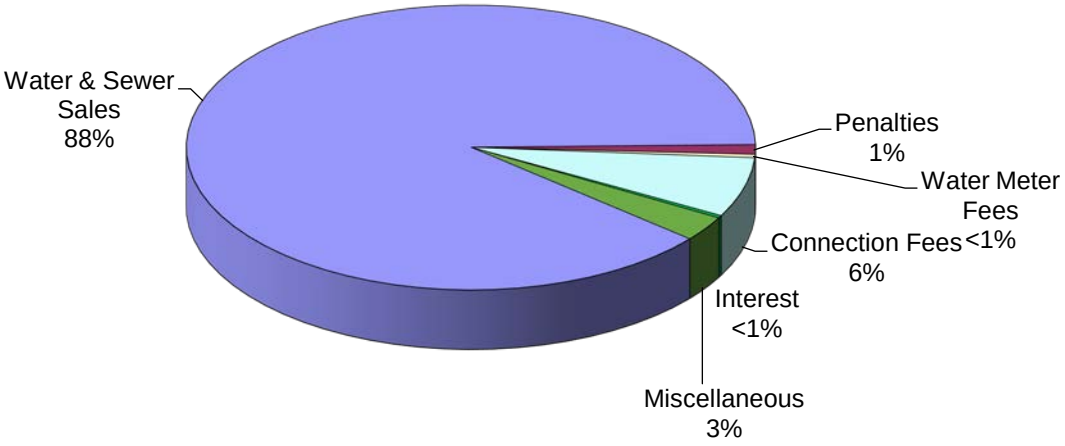
Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
REVENUES						
41700. Grant Proceeds - State of IL	$0	$0	$0	$0	$0	$0
41800. Grant Proceeds - Federal	0	0	0	0	0	0
41900. Grant Proceeds - Other	495	0	3,500	0	0	0
Total Intergovernmental Revenue	495	0	3,500	0	0	0
45750. Meter Rental Fees	10,952	10,559	14,147	10,500	6,500	6,500
46010. Water Sales	4,675,863	5,270,174	5,830,648	6,330,304	6,330,304	6,569,589
104 Senior Residences (Woodlore)	0	0	0	0	0	7,800
385 Non-Senior Residences (Woodlore)	0	0	0	0	0	54,708
46020. Sewer Sales	4,628,175	5,119,288	5,567,931	6,089,347	6,089,347	6,319,524
104 Senior Residences (Woodlore)	0	0	0	0	0	7,800
385 Non-Senior Residences (Woodlore)	0	0	0	0	0	54,708
46015. Water Penalties	293,222	315,217	325,144	320,000	320,000	320,000
46300. Water Meter Fees	12,620	18,004	10,850	56,600	56,600	56,600
46400. Water Tap-on Fees	0	0	0	0	0	0
46510. Connection Fees	0	0	0	997,500	997,500	997,500
46480. Water Turn On Fee	13,100	9,730	14,500	10,000	13,000	10,000
46485. Red Tag Fees	13,443	10,404	18,905	13,000	14,000	13,000
48700. Rental Income-City Property	237,760	263,711				
8703 Bard (T-Mobile)	0	0	43,548	45,726	45,726	48,012
8711 Bard (Verizon)	0	0	43,547	45,724	45,726	48,012
1160 Coventry (T-Mobile)	0	0	42,213	44,324	44,324	46,540
225 Florence (T-Mobile)	0	0	43,548	45,726	45,726	48,012
233 Florence (AT&T)	0	0	45,726	48,012	48,012	50,413
367 Poplar (T-Mobile)	0	0	43,548	45,726	45,726	48,012
Total User Fees	9,885,135	11,017,087	12,044,255	14,102,489	14,102,491	14,706,730
47010. Interest Income	28,635	42,975	40,259	14,371	95,000	43,144
47990. Unrealized Gain/Loss on Invest	57,693	(76,392)	(43,360)	0	0	0
Total Interest Income	86,328	(33,417)	(3,101)	14,371	95,000	43,144
48950. Reimbursements	29,858	14,707	11,363	10,000	13,000	10,000
48990. Miscellaneous Income	66,348	70,540	59,731	15,000	24,000	15,000
48995. Gain on Sale of Assets	0	0	0	0	0	75,000
48999. Change in IRMA Reserve	0	0	0	0	0	0
Total Miscellaneous	96,206	85,247	71,094	25,000	37,000	100,000
Total Revenues	$10,068,164	$11,068,917	$12,115,748	$14,141,860	$14,234,491	$14,849,874

ANNUAL BUDGET

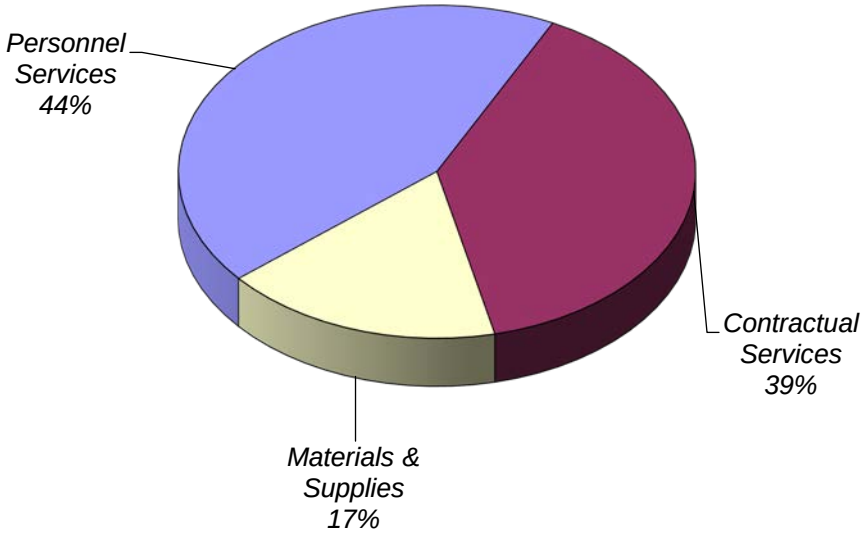
WATER & SEWER OPERATING FUND SUMMARY (CONT'D)

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
EXPENDITURES						
Public Works Administration	$769,402	$789,078	$770,909	$849,736	$849,736	$890,048
Water & Sewer Operations	3,561,554	3,846,743	3,956,476	4,549,841	4,536,291	5,008,387
Wastewater Treatment	2,599,347	2,508,698	2,838,023	3,068,458	3,078,149	3,200,758
Total Expenditures	$6,930,303	$7,144,519	$7,565,408	$8,468,035	$8,464,176	$9,099,193
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	$3,137,861	$3,924,398	$4,550,340	$5,673,825	$5,770,315	$5,750,681
OTHER FINANCING SOURCES (USES)						
Transfer In						
Water & Sewer Capital Replacement Fund	$0	$0	$0	$0	$0	$0
Water & Sewer Bonded Project Fund	0	0	0	0	0	0
Water & Sewer Debt Service Fund	0	0	0	0	0	0
Transfer Out						
General Fund	0	0	0	0	0	0
Insurance Fund	0	0	0	0	0	0
Capital & Equipment Replacement Fund	0	0	0	0	0	0
Water & Sewer Debt Service Fund	(3,370,169)	(3,785,420)	(3,881,663)	(637,505)	(570,777)	(3,545,148)
Water & Sewer Capital Replacement Fund	0	0	(414,805)	(2,405,735)	(575,914)	(6,165,763)
Asset Impairment	0	0	59,493	0	0	0
Total Other Financing Sources (Uses)	($3,370,169)	($3,785,420)	($4,236,975)	($3,043,240)	($1,146,691)	($9,710,911)
Change in Payables/Receivables	$152,852	($169,089)	$315,830	($872,957)	($872,957)	$0
Net Change in Cash	($79,456)	($30,111)	$629,195	$1,757,628	$3,750,667	($3,960,230)
Beginning Cash Balance	$4,438,629	$4,359,173	$4,329,062	$4,958,257	$4,958,257	$8,708,924
Ending Cash Balance	$4,359,173	$4,329,062	$4,958,257	$6,715,885	$8,708,924	$4,748,694

Water & Sewer Fund Revenues by Source



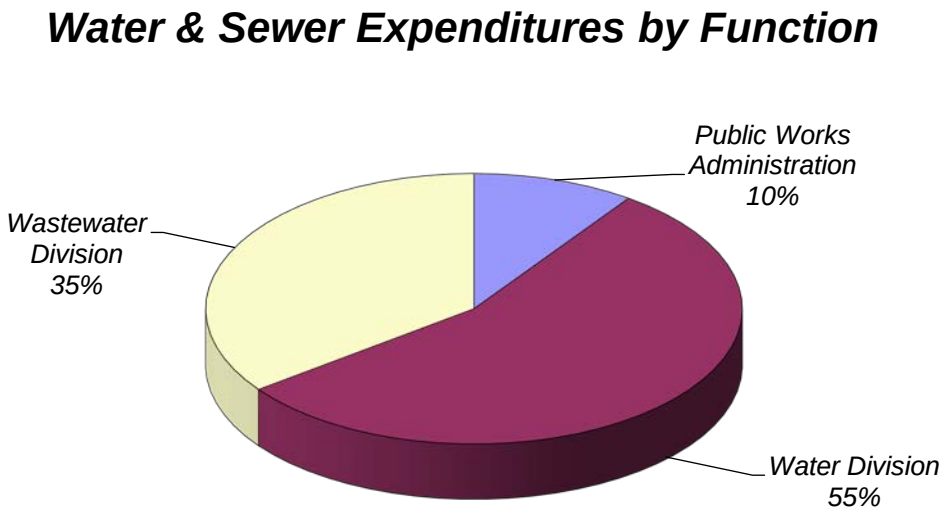
Water & Sewer Expenditures by Type



ANNUAL BUDGET

WATER & SEWER OPERATING FUND SUMMARY – MAJOR OBJECT

	Personnel Services	Contractual Services	Materials & Supplies	Capital Outlay	Debt Service	Grand Total
Public Works Administration	$594,217	$271,055	$24,776	$0	$0	$890,048
Water Department	2,094,647	2,025,168	888,572	0	0	5,008,387
Wastewater Department	1,271,264	1,251,232	678,262	0	0	3,200,758
	$3,960,128	$3,547,455	$1,591,610	$0	$0	$9,099,193
% Percentage	43.52%	38.99%	17.49%	0.00%	0.00%	100.00%



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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2019/2020

PUBLIC WORKS ADMINISTRATION DIVISION/ PUBLIC WORKS DEPARTMENT

STATEMENT OF ACTIVITIES

PUBLIC WORKS ADMINISTRATION DIVISION

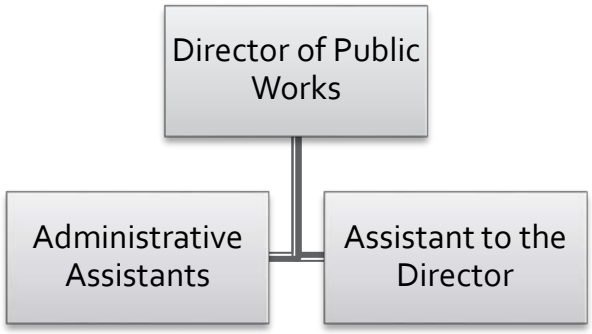
Public Works Administration provides supervision and planning to the Water & Sewer, Wastewater, and Street Divisions to ensure that the Public Works Department meets the needs of the community and ensures the Fleet & Facility Services Division meets the needs of the City's internal customers.

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

- Coordination of storm water capital projects with the Community Development Department.
- Oversight of contracted and in-house Emerald Ash Borer (EAB) tree removals and tree replacement program. Since our efforts started in 2012, less than 260 EAB infected trees will remain at the end of FY2018/2019. In addition approximately 800 trees were planted in FY 2019 and a similar amount is planned for FY2020.
- Research and implementation of methods to improved road safety during snow and ice events.
- Implemented additional 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. One position was eliminated from the Streets Division.
- Review and oversight of plans for sewer and water system additions and improvements.
- Fully implemented new online training software for staff.
- 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 Actual	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
Director of Public Works	1.00	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	1.00
Administrative Assistant	2.25	2.25	2.25	1.00	1.00	1.00
Financial Services Rep	0.00	0.00	0.00	1.25	1.25	1.25
Utility Customer Service Representative	1.00	1.00	0.00	0.00	0.00	0.00
Office Assistant	0.00	0.00	0.00	0.00	0.00	0.00
Total FTE	5.25	5.25	4.25	4.25	4.25	4.25

ACCOMPLISHMENTS

PUBLIC WORKS ADMINISTRATION DIVISION

- Finalize a Value Analysis of Department functions and complete a Departmental Strategic Plan.

  This goal is on-going. Completion of the strategic plan is anticipated to be complete in FY2020.

- Identify cross-division (within PW) and cross city-wide resource sharing opportunities to improve efficiency.

  This goal is met and on-going. Staff are continuing to be crossed trained and resources are shared between divisions.

- Identify and research outsourcing opportunities to improve efficiencies.

  This goal is met and on-going. This budget year the department contracted out street sweeping, additional landscaping activities and a part-time Fleets Division parts position to NAPA.

- Continue reviewing and updating departmental safety polices and Job Safety Analyses (JSAs).

  This goal is on-going. IRMA provided a safety intern during the summer of 2018 to assist with JSA revisions. In addition, the Department's Policy Review Committee continues to review policies.

- Implement and evaluate the Department's new online training software.

  This goal is met. Red Vector is being utilized by full time and seasonal staff.

- Implement an asset management program.

  This goal is on-going. Staff is currently determine which vendor is appropriate before purchase an asset management program.

- Evaluate techniques and methods to reduce workplace injuries.

  This goal is met and on-going. The Department is working with the City Manager's Office monthly to review claims.

- Evaluate and recommend options for long range water distribution.

  This goal is met and on-going. Staff is evaluating options and determining the best solution for long range water distribution.

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).
- Start preparation of documentation for APWA re-accreditation.
- Implement an asset management program.
- Initiate a multi-year study of sanitary sewer and lift station capacity for new development.

ANNUAL BUDGET

PUBLIC WORKS ADMINISTRATION DIVISION

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
54110. Wages-Full Time Employees	$355,410	$390,495	$370,599	$414,536	$414,526	$426,972
54115. Wages-Part Time Employees	0	0	7,182	12,864	12,864	13,126
54150. Wages-Overtime	0	0	75	0	10	0
54200. Group Insurance	79,635	86,712	92,895	70,239	70,239	70,239
54301. Employer's Social Security	25,063	20,348	21,307	26,081	26,081	27,286
54302. Employer's IMRF	45,564	49,103	45,584	54,472	54,472	50,212
54303. Employer's Medicare	0	4,759	4,983	6,100	6,100	6,382
54999. Change in Compensated Absences	0	0	0	0	0	0
Personnel Services	505,672	551,417	542,625	584,292	584,292	594,217
55010. Professional Services	112,365	106,897	77,234	88,960	88,960	116,560
55040. Annual Audit Services	6,883	6,974	6,965	6,000	6,000	6,300
55140. Publishing Services	46	116	32	200	200	200
55160. Postage & Freight	66,600	64,000	63,941	68,000	68,000	68,000
55200. Training	4,021	3,367	1,674	3,220	3,220	3,220
55220. Dues and Subscriptions	156	1,165	875	963	963	975
55240. Insurance and Bonding Services	32,531	21,545	42,051	57,541	57,541	57,541
55260. Utilities	6,159	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	12,000
55310. Examinations	0	0	0	0	0	0
55340. Maintenance Services-Office Equipment	0	0	0	100	100	100
Contractual Services	238,286	219,748	208,456	240,668	240,668	271,055
56000. Office Supplies	698	609	508	900	900	900
56040. Motor Fuel & Lubricants	112	0	0	0	0	0
56050. Computer Hardware & Software	6,752	1,003	1,981	1,176	1,176	1,176
56060. Small Tools and Equipment	12	25	175	350	350	350
56070. Automotive Supplies	1,196	0	0	0	0	0
56950. Stationery and Printing	16,574	16,276	17,114	22,350	22,350	22,350
58900. Miscellaneous	100	0	50	0	0	0
Materials & Supplies	25,444	17,913	19,828	24,776	24,776	24,776
Total - Public Works Administration	$769,402	$789,078	$770,909	$849,736	$849,736	$890,048

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.

- The Illinois Municipal Retirement Fund (IMRF), is a defined benefit retirement plan that provides retirement, survivor, disability and death benefits to municipal government employees in Illinois. It is governed by Article 7 of the Illinois Pension Code. Eligible employees are automatically enrolled in IMRF when employment begins. Each year, IMRF calculates a contribution rate for each IMRF employer. A significant factor in determining the contribution rate is the assumed rate of return on investments. Due to better than anticipated returns, the City's contribution rate for 2019 is 11.07%, a decrease of 2.08% from 2018.
- An increase in the Professional Services account is associated with rising costs of processing credit and debit card transactions. Growing numbers of residents and businesses use credit and debit cards to pay their water and sewer bills.
- Additional funding is necessary in the Maintenance Services-Building & Offices account as a result of rising costs to complete repairs to overhead doors and aging mechanical systems at City Hall.

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2019/2020

WATER & SEWER DIVISION/PUBLIC WORKS DEPARTMENT

STATEMENT OF OPERATIONS

WATER & SEWER DIVISION

The Water and Sewer Division performs five primary functions:

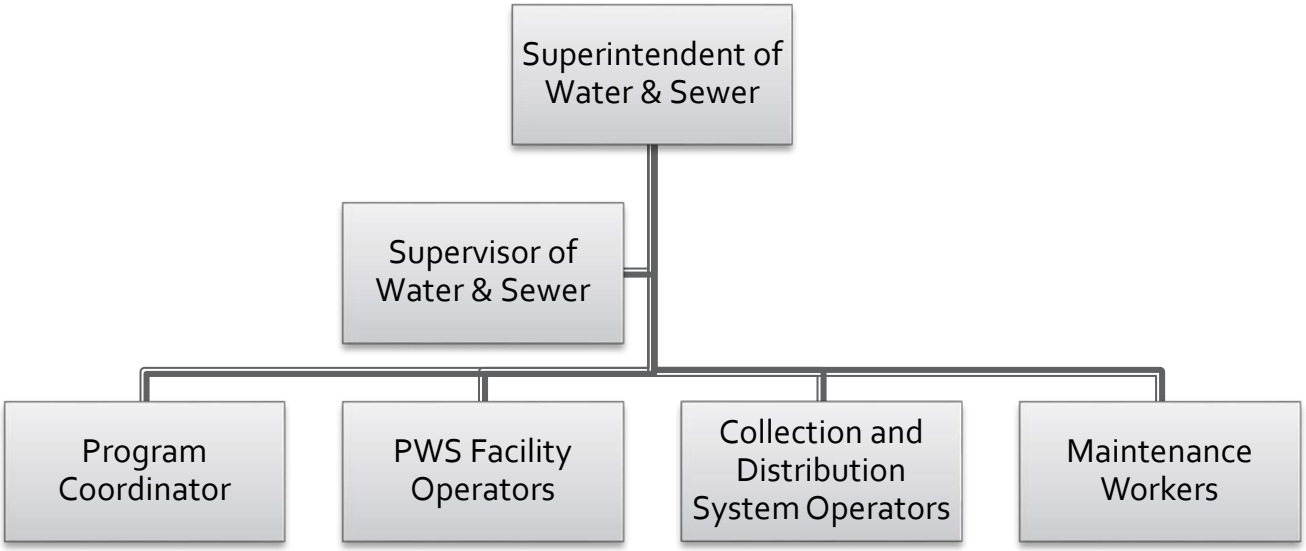
1. Provide a safe and adequate supply of quality potable (drinking) water meeting all regulatory and environmental requirements.
2. Operation, maintenance and repair of five water treatment facilities, 11 wells and 8 storage reservoirs.
3. Distribute and meter potable water to the residents and businesses in the City of Crystal Lake through a system of over 230 miles of water mains, 2,949 valves and 3,122 fire hydrants.
4. Manage and maintain approximately 175 miles of sanitary sewer mains and manholes.
5. 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 reading system, connect and seal of every new meter, complete final meter reads for every property closing, repair and maintenance of meters as needed, 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 as well as 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 all of the City's sewer collection systems 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 Actual	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
Superintendent	1.00	1.00	1.00	1.00	1.00	1.00
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Program Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
PWS Facility Operator	5.00	5.00	5.00	5.00	5.00	5.00
PWS Distribution Operator	1.00	1.00	1.00	1.00	1.00	1.00
WW Collection Operator	1.00	1.00	1.00	1.00	0.00	0.00
Maintenance Worker	4.00	4.00	4.00	4.00	5.00	6.00
Financial Services Rep	0.00	0.00	0.00	1.00	1.00	1.00
Utility Customer Service Representative	0.00	0.00	1.00	0.00	0.00	0.00
Office Assistant	1.00	1.00	0.00	0.00	0.00	0.00
Total FTE	15.00	15.00	15.00	15.00	15.00	16.00

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.

- 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.

  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 three steel ground water storage tanks to remove mildew growth and promote a clean appearance of our water storage tanks.

  This goal is in progress. A purchase order was issued to Water Tower Clean & Coat to pressure wash the WTP#3 steel ground storage tank spring 2019.

- 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.

  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 with high levels of inflow and infiltration. This Division is also working with a contractor to inspect all sanitary manholes, complete smoke testing and home inspections to the tributary area to lift station #9. This work will help us determine where excess flows during the wet weather is entering the City's sanitary sewer system.

- 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.

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

- 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.

- 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.

  This goal is ongoing. We are in the process of creating a page on the City's website that has information about lead in the drinking water.

OBJECTIVES

WATER & SEWER DIVISION

- Meet all EPA water standards and receive zero EPA violations.
  - The EPA promulgated a new minimum chlorine (CL2) residual required in the water distribution system. This imminent requirement will increase the minimum CL2 residual from .2 milligrams per liter (mg/L) to .5 mg/L. This will require significant additional monitoring and flushing of the City's water distribution. After proper analysis, consideration of new automatic flushing hydrants and/or CL2 booster stations may be required.
- Continue to review and 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.

- Manage the following scheduled capital improvement projects while keeping the water system operational:
    - Water Treatment Plant #2 – Construction of a new facility to replace the existing failing plant.
    - Water Treatment Plant #4 – New generator and electrical switchgear to replace existing aging equipment.
    - Water Treatment Plant #5 – Equipment replacement of failing iron filter and ion exchange softener.
    - SCADA upgrades – Replacement of the water systems existing programmable controllers that have reached the end of their useful life. This is a two year project.
- Power-wash two of the City's three steel ground water storage tanks located at the Knaack Water Plant to remove mildew growth and promote a clean appearance of our water storage tanks.
- Continue to utilize available technology to track and document division activities such as sewer assessment, sewer cleaning and televising, and fire hydrant painting, flushing, and repairs.
- Continue to work with the Wastewater Division to determine which sanitary sewer 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 City's GIS consultant to improve the accuracy of the water, 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.
- Continue to improve 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 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
54110. Wages-Full Time Employees	$1,152,494	$1,171,771	$1,205,071	$1,259,040	$1,259,040	$1,329,109
54115. Wages-Part Time Employees	5,825	9,843	11,820	20,817	20,817	21,210
54150. Wages-Overtime	75,945	86,016	105,883	94,000	94,000	117,000
54200. Group Insurance	280,228	297,039	301,364	318,827	318,827	345,014
54301. Employer's Social Security	93,964	75,693	78,707	84,838	84,838	90,974
54302. Employer's IMRF	158,684	158,220	161,736	177,872	177,872	170,063
54303. Employer's Medicare	0	17,703	18,407	19,841	19,841	21,277
Personnel Services	1,767,140	1,816,285	1,882,988	1,975,235	1,975,235	2,094,647
55010. Professional Services	222,344	145,235	171,809	296,275	296,275	362,009
55140. Publishing Services	744	468	339	500	500	600
55160. Postage & Freight	5,155	8,260	5,330	5,500	5,500	5,500
55200. Training	6,179	5,445	4,618	7,500	7,500	11,210
55220. Dues and Subscriptions	7,600	7,558	5,965	7,954	7,954	11,591
55240. Insurance and Bonding Services	62,619	69,149	57,693	87,870	87,870	102,033
55260. Utilities	610,913	514,875	531,834	630,000	630,000	630,000
55310. Examinations	1,022	950	1,860	1,500	1,500	2,390
55320. Maintenance Services-Operating Equipment	795	3,613	5,906	9,335	9,335	12,785
55350. Rent - Clothing	904	952	948	1,050	1,050	2,100
55360. Radio Equipment Services	2,706	2,314	0	3,000	3,000	3,250
55390. Sidewalk Maintenance and Repair	6,020	8,904	13,465	9,000	9,000	9,000
55420. Plant Maintenance Services	81,877	336,706	261,309	216,200	216,200	244,700
55400. Storm Sewer Services	0	0	0	0	0	65,000
55440. Lines and Systems Maintenance	180,481	226,392	276,275	461,000	465,600	561,000
55630. State Filing Fee	0	0	0	0	0	1,000
55680. Rent - Buildings and Equipment	1,102	564	254	1,000	1,000	1,000
Contractual Services	1,190,461	1,331,385	1,337,605	1,737,684	1,742,284	2,025,168

ANNUAL BUDGET

WATER & SEWER DIVISION (CONT'D)

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
56000. Office Supplies	2,292	1,649	1,312	2,250	2,250	2,380
56020. Cleaning Supplies	8	0	0	0	0	0
56030. Landscape Materials	279	488	429	950	950	1,200
56040. Motor Fuel & Lubricants	16,149	18,077	22,037	21,776	21,776	31,226
56050. Computer Hardware & Software	2,676	4,749	22,035	17,631	17,631	18,891
56060. Small Tools and Equipment	17,341	24,397	21,355	23,800	22,400	25,640
56070. Automotive Supplies	22,437	47,446	64,291	47,860	47,860	65,760
56080. Public Works Materials	24,037	26,606	21,203	27,500	29,000	44,200
56120. Clothing	9,412	9,325	10,460	10,660	10,660	14,160
56140. Water Meter Parts	37,951	41,161	36,161	105,625	85,625	105,625
56150. Fire Hydrants	17,555	34,482	27,419	35,000	35,000	35,000
56160. Salt	285,626	307,519	351,294	350,000	350,000	350,000
56170. Chemicals And Sealants	47,656	47,093	42,330	55,000	55,000	53,920
56180. Laboratory Supplies	6,712	7,526	7,555	8,000	8,000	8,000
56220. Water Tap Materials	21,754	22,103	23,541	23,500	23,500	23,500
56320. Operating Supplies	3,537	3,723	4,111	6,000	6,000	7,700
56420. Plant Maintenance Supplies	88,034	102,036	79,851	100,600	100,600	100,600
56950. Stationery and Printing	497	693	499	770	2,520	770
Materials & Supplies	603,953	699,073	735,883	836,922	818,772	888,572
Total - Water & Sewer Operations	$3,561,554	$3,846,743	$3,956,476	$4,549,841	$4,536,291	$5,008,387

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.

- Beginning fiscal year 2019/2020, funds for Storm Sewer Division operations are included in the Water & Sewer Division of the Public Works Department in the Water and Sewer Operating Fund. In prior years, Storm Sewer Division operations were accounted for in the General Fund.
- In addition to transferring overtime costs from the General Fund, funding for fiscal year 2019/2020 overtime increased. The increase is necessary to provide funding for storm emergencies.
- The Illinois Municipal Retirement Fund (IMRF), is a defined benefit retirement plan that provides retirement, survivor, disability and death benefits to municipal government employees in Illinois. It is governed by Article 7 of the Illinois Pension Code. Eligible employees are automatically enrolled in IMRF when employment begins. Each year, IMRF calculates a contribution rate for each IMRF employer. A significant factor in determining the contribution rate is the assumed rate of return on investments. Due to better than anticipated returns, the City's contribution rate for 2019 is 11.07%, a decrease of 2.08% from 2018.
- Additional funds have been budgeted in the Plant Maintenance Services account. Additional funding is necessary to complete power washing of water storage tanks and for preventative maintenance to emergency generators.
- Additional funds have been budgeted in the Lines and Systems Maintenance account for fiscal year 2019/2020. Increased funding will allow for an additional sections of clay sanitary sewer pipe to be lined with cured-in-place pipe (CIPP).

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2019/2020

WASTEWATER TREATMENT DIVISION/ PUBLIC WORKS DEPARTMENT

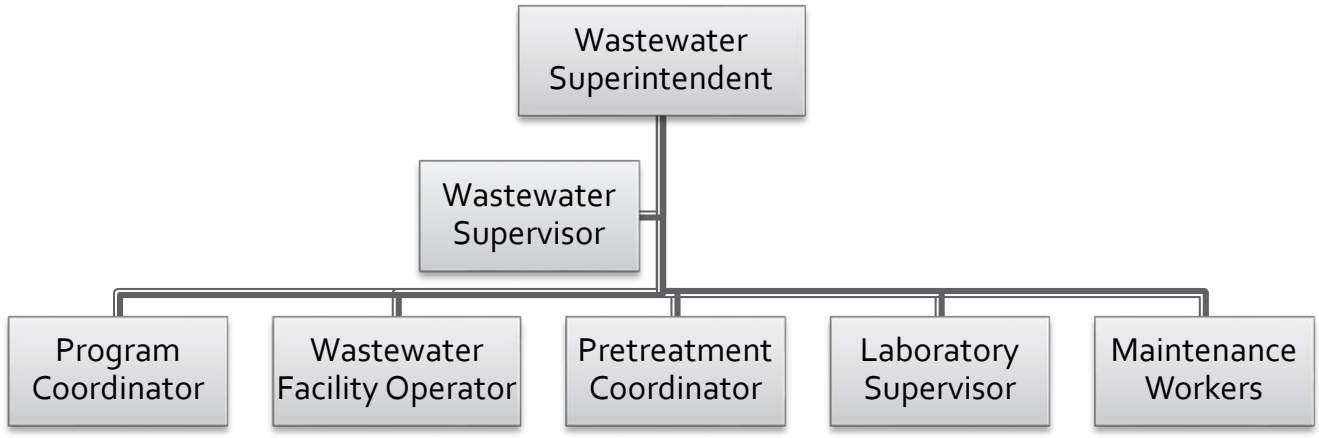
STATEMENT OF ACTIVITIES

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 stations. During the fiscal year 2017 / 2018, the facilities processed an average of 4.876 million gallons per day (MGD) or 1753.008 billion gallons throughout the year, producing an effluent that not only met, but exceed the facilities' NPDES permit 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 approved Pretreatment Program. This includes monitoring industrial facilities, inspecting restaurant grease traps and investigation of illicit discharge reports.

ORGANIZATIONAL CHART

WASTEWATER TREATMENT DIVISION



PERSONNEL SUMMARY

WASTEWATER TREATMENT DIVISION

Position	Fiscal 2016 Actual	Fiscal 2017 Actual	Fiscal 2018 Actual	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
Superintendent	1.00	1.00	1.00	1.00	1.00	1.00
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Laboratory Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Pretreatment Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Program Coordinator	1.00	1.00	1.00	1.00	3.00	3.00
WW Collection Systems Operator	1.00	1.00	1.00	1.00	1.00	1.00
WW Facility Operator	0.00	1.00	2.00	2.00	0.00	0.00
Maintenance Worker	3.00	2.00	1.00	1.00	1.00	1.00
Total FTE	9.00	9.00	9.00	9.00	9.00	9.00

ACCOMPLISHMENTS

WASTEWATER DIVISION

Wastewater Division Administration

- Ensure EPA mandates related to the pretreatment of wastes accepted at the wastewater facilities are satisfied.

  This goal is met. Under the direction of the Wastewater Supervisor & Superintendent, the Pretreatment Coordinator has continually monitored and met all USEPA requirements. Wastewater staff continue to refine the Division's Fats, Oils & Grease (FOG) program to ensure effectiveness and compliance.

- Provide training opportunities emphasizing communication, teamwork, leadership, management and safety for staff.

  This goal is met. In addition to other staff training seminars, the Wastewater Supervisor and Program Coordinator started Year #1 at the Illinois Public Service Institute.

- Identify, plan and oversee upgrades and improvement projects that include alternative treatment strategies.

  This goal is met. Staff is currently working on the upgrade projects at LS #9 & #14. New PLCs have been installed at LS #19, #20 & #28. Emergency stand-by generators were installed at LS #8, #17 & #28. In addition, the existing emergency generator at the Cove Pond (#13) lift station was replaced.

- Successfully prepare regulatory reports to ensure compliance with IEPA, IEMA, and other agencies.

  This goal is met. These requirements were completed by the Wastewater Supervisor & Superintendent. All pertinent information was documented and reported in neat narrative and informational formats.

- Monitor all Federal and State mandates regarding future changes to the NPDES permits such as nutrient reduction limits.

  This goal is met. The Wastewater Supervisor & Superintendent continue to monitor proposed changes by the Illinois Environmental Protection Agency. (IEPA) Wastewater staff regularly attends the monthly Fox River Study Group to ensure we keep up to date and voice any permitting concern we may have.

Wastewater Division Treatment Plant Operations

- Continue meeting the requirements of the NPDES permits.

  This goal is met and on-going. Wastewater staff metal DMR discharge requirements throughout the year. Early in the disinfection season, plant staff had some issues with effluent fecal coliform results at both wastewater plants. Close coordination and communication on the part of plant staff corrected those issue in a short amount of time and no additional issues were noted the rest of the disinfection season.

- Exceed the water quality requirements in the discharge permit for all parameters.

  This goal is met and on-going. Monthly analytical results indicate the Wastewater Division not only met, but most times exceeded all discharge requirements noted in the NPDES permits.

- Implement preventive maintenance plan for all treatment facility equipment.

  This goal is met. The Wastewater Supervisor and plant staff have worked together all year long to refine and improve both preventative maintenance practices and the documentation and recording of such by updating spreadsheets and incorporating all equipment O&M manual requirements.

- Provide educational outreach of the treatment facilities for area schools and other interested citizens.

  This goal is met. Wastewater staff conducted numerous grade school and college level site tours at WWTP #2. Records indicate we've had over 350 people toured the plant this

calendar year. In addition, the Wastewater Division staff were featured in the nationally recognized Treatment Plant Operator (TPO) magazine in December 2018.

Wastewater Division Lift Station Operations

- Complete the construction and landscaping of Lift Station #9 Replacement Project.

  This goal is on-going. Wastewater staff continue to work with the design consultants on final plans and specs. This project is anticipated to go out to bid in early 2019.

- 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).

  This goal is complete. There were no SSO's or basement back-ups as a direct result of inferior lift station operations. To improve efficiency and emergency response times, Wastewater staff added three additional PLC's at Lift Stations #19, #20 & #28.

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

  This goal is met. Wastewater staff continue to prioritize lift station rehabilitation requirements. There are a number of stations that have reached the end of their economic life and require replacement. Design and construction of these stations have been planned accordingly in the current 5-year CIP.

Wastewater Division Pretreatment

- Maintain legal authority and an enforcement response plan and annually review local limits.

  This goal is met. This was reviewed as required annually and included in the pretreatment report sent to USEPA and IEPA.

- Successfully prepare annual pretreatment report.

  This goal is met. Completed as required as NPDES permits are renewed on a 5-year basis.

- Identify, permit, monitor, and inspect Significant Industrial Users (SIU) and Categorical Industrial Users (CIU) and investigate reported issues concerning SIUs and CIUs.

  This goal is met. Inspections were completed as required and included in the pretreatment report sent to USEPA and IEPA.

- Continue with the Fats, Oils, and Grease Program (FOG) and update the files as required by the criteria documented in the pretreatment regulations.

  This goal is met and on-going. Wastewater staff continue to refine the Division's Fats, Oils & Grease (FOG) program to ensure effectiveness and compliance.

- Conduct a comprehensive review of dental offices in Crystal Lake to meet all USEPA compliance reporting documentation requirements for amalgam rule update.

  This goal is met. An informational cover letter and compliance report form has been completed. Documentation packets will be sent to all dental offices in Crystal Lake in early 2019.

Wastewater Division Laboratory Operations & Analysis

- Perform permit required in-house sampling and analysis and arrange for outside contract analysis when necessary.

  This goal is on-going. Wastewater staff continues to work with the Laboratory Supervisor to find the delicate mix of utilizing contracted laboratory services and completing analysis in-house. This will continue as requirements and workloads change throughout the year.

- Provide preparation assistance of all required NPDES monthly, quarterly, semi-annual and annual reports.

  This goal is met. These requirements were completed by the Laboratory Supervisor, Wastewater Supervisor and Superintendent. All pertinent information was documented and reported in neat narrative and informational formats.

- Support wastewater treatment process control with sampling and analysis.

  This goal is met. In-house analytical testing results are routinely discussed and shared with operations staff at the morning meetings. This allows proper coordination and required operational changes to be made in a timely and effective manner.

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 Administration

- Continue to provide oversight supervision, direction and proactive training for the entire Wastewater Division.
- Comply with all Environmental Protection Agency mandates as they relate to the pretreatment of wastes accepted at the wastewater facilities.
- Provide training opportunities for all wastewater staff, emphasizing communication, teamwork, leadership, management, safety and emergency response expectations and procedures.
- Continue to identify, plan and oversee improvement projects including alternative treatment strategies or energy saving equipment changes.
- Prepare monthly discharge monitoring reports in addition to quarterly, semi-annual and annual sludge reports.
- Continue to monitor Federal and State mandates regarding future changes to the NPDES permits such as nutrient reduction limits.

Wastewater Treatment

- Comply at all times with the requirements of the NPDES permits.
- Exceed the water quality requirements in the discharge permit for all parameters.
- Perform preventive maintenance to treatment facility equipment.
- Provide emergency response for both treatment facilities.
- Involve all treatment staff in process control, maintenance and improvements made at each facility.
- Provide educational outreach of the treatment facilities for area schools and other interested citizens.

- Oversee and complete the Aluminum sulfate storage tank project at WWTP #2 scheduled for FY2020.
- Oversee and complete the MCC replacement project at WWTP #3 scheduled for FY2020.

Wastewater Lift Stations

- Complete construction and landscaping of Lift Station #9 and Lift Station #14's replacement reconstruction projects.
- Continue to work on eliminating all sanitary sewer overflows (SSO's), basement back-ups from a direct result of lift station operations. Improve effectiveness and efficiency of lift station inspections and equipment.
- Oversee the installation of a master PLC and associated component at WWTP #3 to improve effectiveness and efficiency of operations and equipment (SCADA).
- Oversee and complete the MCC replacement project at Lift Station #12 scheduled for FY2020.
- Oversee and complete influent pump replacements at Lift Station #12 scheduled for FY2020.
- Continue effective implementation of long-term Capital Improvement programs to renew aging infrastructure.

Wastewater Pretreatment

- Prevent interference with treatment, operations, pass through, and contamination of sludge through.
- Maintaining legal authority and an enforcement response plan and annually review local limits.
- Prepare annual pretreatment report.
- Identify, permit, monitor, and inspect Significant Industrial Users (SIU) and Categorical Industrial Users (CIU). Investigate reported issues concerning SIUs and CIUs.
- Identify any new 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.
- Continue to complete a 100% review of dental offices in Crystal Lake to meet all USEPA compliance reporting documentation requirements for amalgam rule update.
- Review auto and truck service facilities to update files and determine if new questionnaires or inspections are required.
- Sample sectors of the collection system to identify localized conditions.
- Continue to provide plant data to the public through requests.

Wastewater Laboratory Analysis

- Perform permit required in-house sampling and analysis including to arrange for outside contract analysis.
- Prepare NPDES monthly, quarterly and annual reports.
- Perform maintenance, calibration of lab equipment and maintain a QA/QC (quality assurance/quality control) program to ensure analytical accuracy.
- Support wastewater treatment process control with sampling and analysis.
- Oversee and complete the purchase of a new Discrete Analyzer AQ1 unit scheduled for FY2020.

ANNUAL BUDGET

WASTEWATER TREATMENT DIVISION

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
54110. Wages-Full Time Employees	$652,110	$665,885	$703,577	$785,152	$785,152	$827,040
54115. Wages-Part Time Employees	14,221	20,140	17,715	20,476	20,476	21,000
54150. Wages-Overtime	39,179	33,792	72,610	48,117	48,117	60,000
54200. Group Insurance	185,991	169,980	179,889	193,275	193,275	196,125
54301. Employer's Social Security	54,074	43,155	47,491	52,930	52,930	56,113
54302. Employer's IMRF	90,020	88,296	96,065	109,522	109,522	97,863
54303. Employer's Medicare	0	10,093	11,107	12,379	12,379	13,123
Personnel Services	1,035,595	1,031,341	1,128,454	1,221,851	1,221,851	1,271,264
55010. Professional Services	105,039	108,592	174,897	111,945	143,445	142,945
55080. Pest Control Services	999	4,130	3,060	3,982	3,982	1,782
55140. Publishing Services	913	134	712	450	450	450
55160. Postage & Freight	1,129	502	455	1,500	12,000	1,500
55200. Training	4,806	11,120	9,753	10,860	10,860	10,860
55220. Dues and Subscriptions	4,474	13,794	7,275	7,343	7,334	7,343
55240. Insurance and Bonding Services	52,093	50,387	30,419	46,091	46,091	46,091
55260. Utilities	334,969	361,267	321,107	385,400	372,400	385,400
55310. Examinations	497	638	933	1,452	1,452	1,812
55320. Maintenance Services-Operating Equipment	21	0	0	0	0	0
55360. Radio Equipment Services	739	691	0	700	0	700
55420. Plant Maintenance Services	366,132	258,404	542,305	512,149	485,349	603,849
55630. State Filing Fee	50,000	47,500	47,500	47,500	47,500	47,500
55680. Rent - Buildings and Equipment	225	412	4,358	1,000	1,000	1,000
Contractual Services	922,036	857,571	1,142,774	1,130,372	1,131,863	1,251,232
56000. Office Supplies	5,236	5,427	5,286	5,500	5,500	5,500
56030. Landscape Materials	0	1,325	3,739	4,500	4,500	2,500
56040. Motor Fuel & Lubricant	9,190	12,445	18,206	11,270	11,270	11,270
56050. Computer Hardware & Software	2,710	2,938	9,239	8,980	8,980	8,805
56060. Small Tools and Equipment	29,838	36,005	39,338	41,500	54,700	35,500
56070. Automotive Supplies	8,757	17,318	18,438	17,025	17,025	17,025
56080. Public Works Materials	199	408	0	0	0	0
56120. Clothing	9,105	11,082	11,885	11,235	11,235	11,235
56170. Chemicals And Sealants	294,509	242,663	240,193	348,000	343,000	348,000
56180. Laboratory Supplies	24,373	21,970	30,016	26,467	26,467	26,467
56420. Plant Maintenance Supplies	257,799	268,205	190,455	241,758	241,758	211,960
Materials & Supplies	641,716	619,786	566,795	716,235	724,435	678,262
Total - Wastewater Treatment	$2,599,347	$2,508,698	$2,838,023	$3,068,458	$3,078,149	$3,200,758

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.

- Funding for fiscal year 2019/2020 overtime increased. The increase is necessary to provide funding for storm emergencies.
- The Illinois Municipal Retirement Fund (IMRF), is a defined benefit retirement plan that provides retirement, survivor, disability and death benefits to municipal government employees in Illinois. It is governed by Article 7 of the Illinois Pension Code. Eligible employees are automatically enrolled in IMRF when employment begins. Each year, IMRF calculates a contribution rate for each IMRF employer. A significant factor in determining the contribution rate is the assumed rate of return on investments. Due to better than anticipated returns, the City's contribution rate for 2019 is 11.07%, a decrease of 2.08% from 2018.
- An increase in the Professional Services account will provide funding to complete a facility needs assessment, a wastewater facility roof condition assessment and for consulting services relating to phosphorus removal.
- An increase in Plant Maintenance Services will provide for installation of fall protection systems. Also scheduled in fiscal year 2019/2020 are suction & discharge valve replacements for return activated sludge pumps #1 - #3 at wastewater treatment plant #2, installation of programmable logic controllers in the main control panel at wastewater treatment plant #3, and the conversion of three smaller generators from 240V to 480V. Fiscal year 2019/2020 is the first of six years of lift station isolation valve replacements. Projects completed in the prior year included the replacement of automatic flushing valves in final clarifiers #1 and #2, the replacement of the control and pretreatment effluent pumping station building roof, as well as roofs at lift station #16, lift station #24 and lift station #25.
- Funds budgeted in the Small Tools and Equipment account were reduced. Primary sludge auto valve replacements were completed in the prior year. Tiger dams were purchased last year also. Scheduled for replacement in fiscal year 2019/2020 is the pipe threading machine and the first of three years of primary clarifier drive unit replacements.

- Plant Maintenance Supplies were reduced as replacements of several pumps were completed last year. Diffusers at wastewater treatment plant #2 and the valve actuator at wet well #1 were also replaced. Scheduled for replacement in fiscal year 2019/2020 is the replacement of the head works compactor auger at lift station #12 and the first year of five years sludge grinder cutter stack replacements.

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2019/2020

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 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
REVENUES						
46510. Connection Fees	$176,864	$175,585	($58,292)	$0	$0	$0
Mercy Micro Hospital	0	0	0	0	0	0
Woodlore (See Operating Fund)	0	0	0	0	0	0
Total User Fees	176,864	175,585	(58,292)	0	0	0
47010. Interest Income	918	423	754	15,596	0	0
Total Interest Income	918	423	754	15,596	0	0
Total Revenues	$177,782	$176,008	($57,538)	$15,596	$0	$0
EXPENDITURES						
City Administration	$1,249	$1,449	$1,603	$1,000	$1,500	$1,500
Debt Service	2,639,855	2,901,292				
2009A GO Bonds			190,484	190,934	190,934	191,570
2009C GO Bonds			215,056	221,965	221,965	0
2012 GO Bonds (New)			263,962	264,379	264,379	264,712
2012 GO Bonds (Refunding)			253,331	252,469	252,469	243,696
2013 GO Bonds			700,000	702,975	702,975	700,463
2014 GO Bonds			1,009,862	1,008,913	1,008,913	1,012,213
2015 GO Note			237,083	237,105	237,105	238,394
IEPA Loan - WWTP #2 & WWTP #3 Digester Improvements			378,169	892,600	892,600	892,600
Total Expenditures	$2,641,104	$2,902,741	$3,249,550	$3,772,340	$3,772,840	$3,545,148
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	($2,463,322)	($2,726,733)	($3,307,088)	($3,756,744)	($3,772,840)	($3,545,148)

ANNUAL BUDGET

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

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
OTHER FINANCING SOURCES (USES)						
Bond Proceeds	$0	$0	$0	$0	$0	$0
Bond Premium (Discount)	0	0	0	0	0	0
Transfer In						
Water & Sewer Fund	3,370,169	3,785,420	3,881,663	637,505	570,777	3,545,148
Water & Sewer 2012/2013 GO Project Fund	617,538	0	0	0	0	0
Transfer Out						
Water & Sewer Fund	0	0	0	0	0	0
Water & Sewer Capital Replacement Fund	0	0	0	0	0	0
Total Other Financing Sources (Uses)	$3,987,707	$3,785,420	$3,881,663	$637,505	$570,777	$3,545,148
Change in Payables/Receivables	$180,631	$35,107	$0	$41,911	$41,911	$0
Net Change in Cash	$1,705,016	$1,093,794	$574,575	($3,077,328)	($3,160,152)	$0
Beginning Cash Balance	($213,233)	$1,491,783	$2,585,577	$3,160,152	$3,160,152	$0
Ending Cash Balance	$1,491,783	$2,585,577	$3,160,152	$82,824	$0	$0

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2019/2020

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 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
REVENUES						
41700. Grant Proceeds - State of IL	$16,450	$113,616				
Turbo Blower Replacement	0	0	$0	$0	$0	$0
41800. Grant Proceeds - Federal						
CDBG - Lift Station #9 Rehabilitation	0	0	0	87,315	0	87,315
EPA Setion 319 - Wastershed Based Plan	0	0	0	0	0	0
4XXXX. Utility Tax - Electricity	0	0	0	0	0	646,301
4XXXX. Utility Tax - Natural Gas	0	0	0	0	0	353,699
Total Intergovernmental Revenue	16,450	113,616	0	87,315	0	1,087,315
47010. Interest Income	0	0	56	7,585	12,000	0
Total Interest Income	0	0	56	7,585	12,000	0
48950. Reimbursements	0	103,076				
Copley Roofing (WM Relocate)	0	0	9,600	0	0	0
Temperature Equipment (WM Relocate)	0	0	9,600	0	0	0
BP McDonalds (WM Extension)	0	0	20,568	0	0	0
Fountains (LS #22 Pump)	0	0	0	26,589	0	0
Springs (LS #22 Pump)	0	0	0	26,589	0	0
IRMA (WTP #3 Electrical)	0	0	133,785	0	0	0
48990. Miscellaneous Income	0	0	0	0	0	0
48995. Gain (Loss) on Sale of Assets	0	0	0	27,000	0	0
Total Miscellaneous	0	103,076	173,553	80,178	0	0
Total Revenues	$16,450	$216,692	$173,609	$175,078	$12,000	$1,087,315

ANNUAL BUDGET

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

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
EXPENDITURES						
PW Admin	$0	$0	$0	$1,048,017	$647,419	$5,270,707
Water & Sewer Operations	116,087	657,796	280,527	2,108,621	509,165	10,953,317
Wastewater Treatment	1,750,220	10,146,910	3,558,098	1,517,169	726,567	2,953,272
Debt Service - Lease Payments	0	0	0	84,799	5,639	228,817
Total Expenditures	$1,866,307	$10,804,706	$3,838,625	$4,758,606	$1,888,790	$19,406,113
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	($1,849,857)	($10,588,014)	($3,665,016)	($4,583,528)	($1,876,790)	($18,318,798)
OTHER FINANCING SOURCES (USES)						
Lease Financing			0	360,788	84,575	1,059,515
Loan Proceeds						
WWTP #2 & WWTP #3 Improvements	1,251,634	10,084,856	3,442,113	0	50,000	0
WTP #2 Reconstruction	0	0	0	300,000	0	7,439,000
WTP #4 Expansion	0	0	0	0	0	350,000
Bond Proceeds						
NCLPBIA City Storm Sewer	0	0	0	0	0	2,313,300
Pine/Oriole Depression	0	0	0	0	0	991,220
Transfer In						
General Fund	0	0	0	0	0	0
Water & Sewer Fund	0	0	414,805	2,405,735	575,914	6,165,763
Water & Sewer 2012/2013 GO Project Fund	165	0	0	0	0	0
Water & Sewer SSA Participation Fees Fund	460,161	1,285,000	335,933	0	0	0
Total Other Financing Sources (Uses)	$1,711,960	$11,369,856	$4,192,851	$3,066,523	$710,489	$18,318,798
Change in Payables/Receivables	($159,729)	($1,020,844)	$477,840	$890,106	$890,106	$0
Net Change in Cash	($297,626)	($239,002)	$1,005,675	($626,899)	($276,195)	($0)
Beginning Cash Balance	($192,852)	($490,478)	($729,480)	$276,195	$276,195	($0)
Ending Cash Balance	($490,478)	($729,480)	$276,195	($350,704)	($0)	($0)

ANNUAL BUDGET

PUBLIC WORKS ADMINISTRATION DIVISION – WATER & SEWER CAPITAL & EQUIPMENT REPLACEMENT FUND

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
Starcom21 Dual Band Radio			$0	$0	$0	$7,100
57040. Capital - Operating Equipment	0	0	0	0	0	7,100
Crystal Lake Watershed-Based Plan			0	75,000	0	75,000
Excludes IEPA 319 Grant Funding (60%)						
Lake Analysis - USGS/ISGS Analysis			0	37,500	5,000	32,500
Storm Sewer Improvements						
Cove Pond and Woodland Wetlands Enhancement			0	60,000	15,000	156,228
NCLPBIA City Storm Sewer - Design and Easement Acquisition			0	393,211	248,641	0
NCLPBIA City Storm Sewer - Permitting			0	0	0	0
NCLPBIA City Storm Sewer - Construction Oversight			0	0	0	210,300
NCLPBIA City Storm Sewer - Construction			0	0	0	2,103,000
NCLPBIA City Storm Sewer project may be eligible for funding from IEPA loan proceeds						
Honeysuckle			0	37,640	73,788	0
Mary Lane			0	209,806	173,003	0
Union/College - Design and Permitting			0	57,450	16,649	0
Union/College Storm Sewer - Construction Oversight			0	0	0	0
Union/College Storm Sewer - Construction			0	0	0	0
Gardina Vista Depression Outlet			0	144,072	0	171,087
Pine/Oriole Depression - Design			0	0	0	20,800
Pine/Oriole Depression - Legal Fees			0	0	0	12,800
Pine/Oriole Depression - Land Acqusition			0	0	0	470,299
Pine/Oriole Depression - Construction Oversight			0	0	0	12,000
Pine/Oriole Depression - Construction			0	0	0	53,800
Pine/Oriole Depression - Other Costs			0	0	0	6,000
Excludes FEMA grant funding to purchase property in the Pine/Oriole Depression area						
Thornwood Drainage Improvements - Engineering			0	0	15,900	0
Thornwood Drainage Improvements - Construction			0	0	80,000	0
Crystal Creek Surveying (Culverts)			0	0	0	0
Barlina Culvert Replacement - Construction Oversight			0	0	0	31,265
Barlina Culvert Replacement - Construction			0	0	0	312,650
Broadway Culvert Replacement - Permitting			0	4,313	4,313	0
Broadway Culvert Replacement - Construction Oversight			0	0	0	23,715
Broadway Culvert Replacement - Construction			0	0	0	237,155
Country Club Culvert Replacement - Permitting			0	4,025	4,025	0
Country Club Culvert Replacement - Construction Oversight			0	0	0	24,014
Country Club Culver Replacement - Construction			0	0	0	240,147
Dartmoor Culvert Replacement - Construction Oversight			0	0	0	36,897
Dartmoor Culvert Replacement - Construction			0	0	0	368,977
Lake Ave Culvert Repair - Construction			0	0	0	0
McHenry Ave Culvert Replacement - Construction Oversight			0	0	0	27,681
McHenry Ave Culvert Replacement - Construction			0	0	0	296,812

ANNUAL BUDGET

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

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
Edgewater Storage (Regrade Kamijima Park) - Engineering			0	0	0	6,764
Edgewater Storage (Regrade Kamijima Park) - Construction Oversight			0	0	0	6,764
Edgewater Storage (Regrade Kamijima Park) - Construction			0	0	0	67,639
City Property Drainage Swale			0	25,000	11,100	0
North-South Drain Tile Replacement - Design			0	0	0	20,745
North-South Drain Tile Replacement - Permitting			0	0	0	10,373
North-South Drain Tile Replacement - Construction Oversight			0	0	0	20,745
North-South Drain Tile Replacement - Construction			0	0	0	207,450
57100. Capital - Systems Improvements	0	0	0	1,048,017	647,419	5,263,607
Total - PW Administration	$0	$0	$0	$1,048,017	$647,419	$5,270,707

ANNUAL BUDGET

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

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
Electrical Equipment Replacement (WTP #3)			$160,074	$0	$0	$0
ArcFlash Study (WTPs)			0	0	0	0
57000. Capital - Buildings	26,775	403	160,074	0	0	0
PW #501 (Superintendent Vehicle) Replacement - Capitalized Lease Cost			0	23,709	0	24,113
PW #503 (Pickup Truck) Replacement - Capitalized Lease Cost			0	28,626	32,565	0
PW #539 (Pickup Truck) Replacement - Capitalized Lease Cost			0	30,229	0	33,542
PW #540 (Service/Crane Truck) Replacement - Capitalized Lease Cost			0	57,759	0	174,971
PW #540 After Market Equipment (50% not included in lease)			0	0	0	24,333
PW #541 (Service Van) Replacement - Capitalized Lease Cost			0	23,372	0	36,720
PW #542 (Service Truck) Replacement - Capitalized Lease Cost			0	0	0	62,501
PW #550 (Tandem Axle Wing Plow Truck) Replacement - Capitalized Lease Cost			0	227,373	0	149,415
PW #550 After Market Equipment (50% not included in lease)			0	0	0	51,237
PW #555 (Tandem Axle Wing Plow Truck) Replacement - Capitalized Lease Cost			0	0	0	153,897
PW #555 After Market Equipment (50% not included in lease)			0	0	0	52,774
PW #600 (Supervisor Vehicle) Replacement - Capitalized Lease Cost			0	19,553	28,600	0
PW #611 (Vactor) Replacement - Capitalized Lease Cost			0	0	0	328,313
PW #614 (Service Truck) Replacement - Capitalized Lease Cost			0	0	0	62,501
57030. Capital - Automotive Equipment	0	0	0	410,621	61,165	1,154,317
SCADA Server			0	0	0	45,000
SCADA Communication System (WTP) Upgrade			0	8,000	8,000	120,000
57040. Capital - Operating Equipment	0	23,000	0	8,000	8,000	165,000
Water Delivery Study			0	100,000	0	100,000
Water Master Plan Update			0	0	0	60,000
Solar Viability Assessment			0	0	0	60,000
Tower Repair/Maintenance - Poplar			(1,807)	0	0	0
WM Extension - Route 14 (Under IL 176)			25,757	0	0	0
WM Relocation - IL 31 (IL 176 to CL Ave)			96,503	0	0	0
WTP #2 Reconstruction - Engineering			0	300,000	100,000	350,000
WTP #2 Reconstruction - Construction			0	0	0	4,739,000
WTP #2 New Deep Well and Raw Water Piping - Engineering			0	0	0	250,000
WTP #2 New Deep Well and Raw Water Piping - Construction			0	0	0	2,100,000
WTP #4 MCC, Generator and Transfer Switch Replacement			0	1,200,000	250,000	725,000
WTP #5 Rehabilitation (iron filter, roof, ground storage tank) - Engineering			0	90,000	90,000	50,000
WTP #5 Rehabilitation (iron filter, roof, ground storage tank) - Construction			0	0	0	1,200,000
57100. Capital - Systems Improvements	89,311	634,393	120,453	1,690,000	440,000	9,634,000
Total - Water & Sewer Operations	$116,087	$657,796	$280,527	$2,108,621	$509,165	$10,953,317

ANNUAL BUDGET

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

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
ArcFlash Study			$0	$0	$0	$0
MCC Replacement (LS #12)			0	0	0	125,000
MCC Replacement (WWTP #3 Control Building)			0	0	0	125,000
MCC Replacement (WWTP #3 Generator Feed)			0	0	0	250,000
Sand Filter Building HVAC Replacement (WWTP #3)			0	85,000	85,000	0
Grit Building HVAC Replacement (WWTP #2)			0	0	0	60,000
Raw Building Concrete Ceiling Repair (WWTP #2)			2,141	25,000	25,000	0
Concrete Slab Repair (WWTP #2)			0	0	1,925	0
Roof Repairs (WWTP #3)			0	0	0	90,000
Security Fence/Gate Repairs (WWTP #2)			0	0	0	30,000
Storage Building Construction (WWTP #2)			0	0	0	0
Parking Lot/Driveway Reconstruction (WWTP #2)			0	200,000	196,360	0
Gravel			0	0	3,640	0
57000. Capital - Buildings			2,141	310,000	311,925	680,000
All-Terrain Vehicle (PW #707) Replacement			0	0	0	13,000
All-Terrain Vehicle (PW #723) Replacement			0	13,000	13,000	0
PW #701 (Superintendent Vehicle) Replacement - Capitalized Lease Cost			0	19,553	23,410	0
PW #702 (Pickup Truck) Replacement - Capitalized Lease Cost			0	0	0	33,542
57030. Capital - Automotive Equipment	17,953	0	0	32,553	36,410	46,542
Alum Tank Replacement (WWTP #2)			0	0	0	200,000
Chlorides Analyzer (WWTP #2 & WWTP #3)			0	0	0	40,000
Discrete Analyzer AQ1 (WWTP #2 Lab)			0	0	0	50,000
Generator Installation (LS #02 Berkshire)			0	71,000	0	0
Generator Installation (LS #08)			4,974	40,000	50,280	4,720
Generator Installation (LS #10)			0	66,000	0	0
Generator Installation (LS #13)			0	0	52,392	4,720
Generator Installation (LS #17)			4,974	59,000	54,280	4,720
Generator Installation (LS #28)			4,974	59,000	52,640	4,720
Spruce Tree Replacement (LS #28)			0	0	1,640	0
LS #12 Headworks Pump Replacement (WWTP #3)			0	0	0	96,000
Sand Replacement (WWTP #2 Sand Filter)			0	0	0	80,000
Submersible Pump Replacement (LS #22)			0	79,766	90,000	0
Trash Pump (PW #709) Replacement			0	32,000	0	140,000
57040. Capital - Operating Equipment	0	54,239	14,922	406,766	301,232	624,880

ANNUAL BUDGET

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

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
LS #09 Rehabilitation			0	690,850	0	690,850
LS #14 Rehabilitation			3,500	60,000	60,000	500,000
LS #16 Rehabilitation			0	0	0	50,000
LS #22 Water Hammer Improvements (Woodlore to complete modifications)			5,201	0	0	0
Primary Effluent Pump Station Rehabilitation (WWTP #3)			0	0	0	100,000
Return Flow Pump Replacement (WWTP #3)			0	0	0	0
SCADA Improvements (WWTP #2)			0	17,000	17,000	186,000
UV System Replacement (WWTP #2)			0	0	0	75,000
WWTP #2 & WWTP #3 Improvements - Engineering			0	0	0	0
WWTP #2 & WWTP #3 Improvements - Construction			3,532,334	0	0	0
57100. Capital - Systems Improvements	1,732,267	10,092,671	3,541,035	767,850	77,000	1,601,850
Total - Wastewater Treatment	$1,750,220	$10,146,910	$3,558,098	$1,517,169	$726,567	$2,953,272

ANNUAL BUDGET

DEBT SERVICE – LEASE PAYMENTS - WATER & SEWER CAPITAL & EQUIPMENT REPLACEMENT FUND

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
PW #501 (Superintendent Vehicle) Replacement			0	5,573	0	4,823
PW #503 (Pickup Truck) Replacement			0	6,728	2,171	6,513
PW #539 (Pickup Truck) Replacement			0	7,105	0	6,708
PW #540 (Service/Crane Truck) Replacement			0	10,160	0	34,994
PW #541 (Service Van) Replacement			0	5,493	0	7,344
PW #542 (Service Truck) Replacement			0	0	0	12,500
PW #550 (Tandem Axle Wing Plow Truck) Replacement			0	40,548	0	29,883
PW #555 (Tandem Axle Wing Plow Truck) Replacement			0	0	0	30,779
PW #600 (Supervisor Vehicle) Replacement			0	4,596	1,907	5,720
PW #611 (Vactor) Replacement			0	0	0	65,663
PW #614 (Service Truck) Replacement			0	0	0	12,500
PW #701 (Superintendent Vehicle) Replacement			0	4,596	1,561	4,682
PW #702 (Pickup Truck) Replacement			0	0	0	6,708
58150. Lease Payments	0	0	0	84,799	5,639	228,817
Total Debt Service - Lease Payments	$0	$0	$0	$84,799	$5,639	$228,817

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2019/2020

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 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
REVENUES						
47010. Interest Income	$5,709	$7,510	$1,260	$800	$800	$0
47990. Unrealized Gain/Loss on Invest	(14,681)	12,306	(2,168)	0	0	0
Total Interest Income	(8,972)	19,816	(908)	800	800	0
48950. Reimbursements	99,795	0	0	0	0	0
Total Miscellaneous	99,795	0	0	0	0	0
Total Revenues	$90,823	$19,816	($908)	$800	$800	$0
EXPENDITURES						
City Administration	$21,055	$0	$0	$0	$0	$0
Water & Sewer Operations	1,102,438	0	5,772	445,000	225,000	485,000
Total Expenditures	$1,123,493	$0	$5,772	$445,000	$225,000	$485,000
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	($1,032,670)	$19,816	($6,680)	($444,200)	($224,200)	($485,000)
OTHER FINANCING SOURCES (USES)						
Bond Proceeds	$1,900,000	$0	$0	$0	$0	$0
Total Other Financing Sources (Uses)	$1,900,000	$0	$0	$0	$0	$0
Change in Payables/Receivables	($3,810)	($160,247)	$5,772	($5,772)	($5,772)	$0
Net Change in Cash	$863,520	($140,431)	($908)	($449,972)	($229,972)	($485,000)
Beginning Cash Balance	$0	$863,520	$723,089	$722,181	$722,181	$492,209
Ending Cash Balance	$863,520	$723,089	$722,181	$272,209	$492,209	$7,209

ANNUAL BUDGET

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

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
Electrical Equipment Replacement (WTP #3)	$0	$0	$0	$0	$0	$0
Sewer Lining & Repair	0	0	0	0	0	0
WTP #2 Reconstruction - Engineering	0	0	5,772	225,000	225,000	0
WM Relocation - Route 14 (IL 176 to CL Ave)	834,528	0	0	220,000	0	220,000
WM Replacement - Country Club Rd	267,910	0	0	0	0	0
WM Replacement - Main @ CL Ave	0	0	0	0	0	265,000
57100. Capital - Systems Improvements	1,102,438	0	5,772	445,000	225,000	485,000
Total - Water & Sewer Operations	$1,102,438	$0	$5,772	$445,000	$225,000	$485,000

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2019/2020

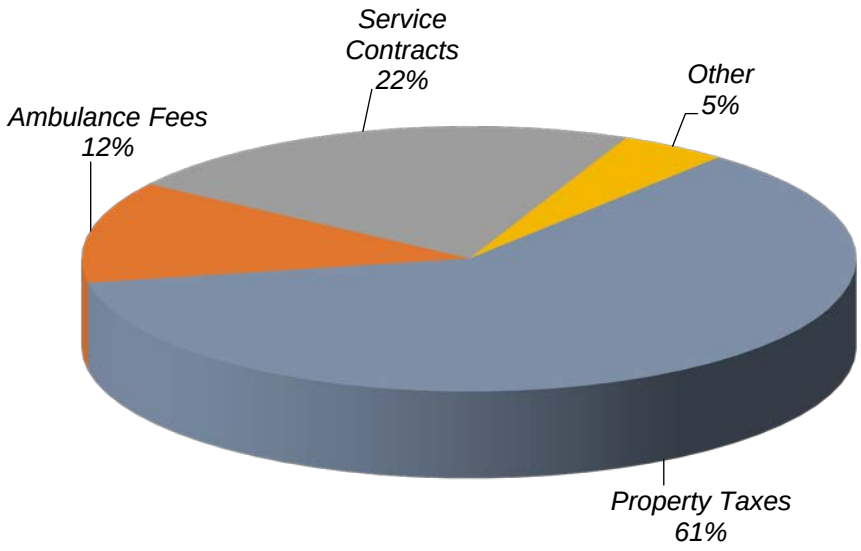
FIRE RESCUE FUND

ANNUAL BUDGET

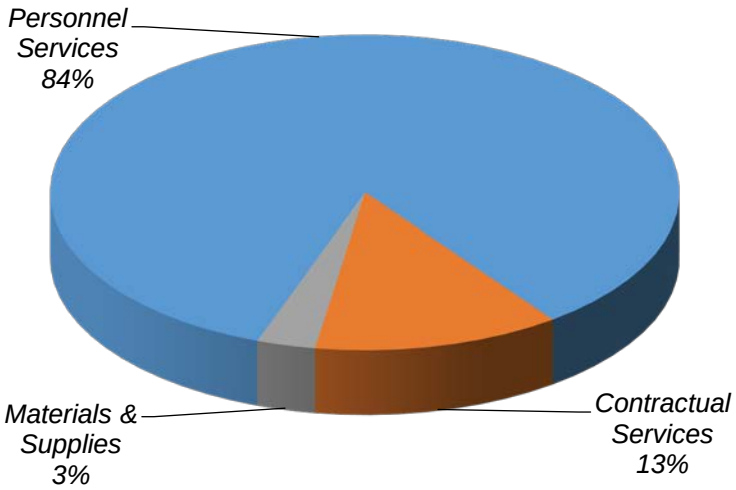
FIRE RESCUE FUND SUMMARY

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
REVENUES						
40010. Property Tax - Prior Year	$582,870	$0	$0	$0	$0	$0
40050. Property Tax - Fire/Rescue	6,404,547	6,447,301	6,527,969	6,531,484	6,522,369	6,613,748
41700. Grant Proceeds - State of IL	2,076	6,888	10,694	2,000	2,000	2,000
41900. Grant Proceeds - Other	0	1,000	4,370	0	0	0
42305. Knox Box Application Fee	260	260	20	0	0	0
45050. Alarm System Monitoring Fees	373,070	378,609	391,136	380,000	380,000	380,000
45205. CPR Instruction	2,006	4,325	1,542	0	0	0
45500. Ambulance Services	1,205,449	1,303,377	1,360,208	1,350,000	1,350,000	1,350,000
45510. Fire Recovery Fees	23,924	56,124	44,104	48,000	20,000	20,000
45550. Intergovernmental Services	1,659,885	2,175,631	2,215,239	2,273,804	2,342,000	2,400,000
47010. Interest Income	4,701	16,690	5,787	17,837	32,000	21,000
48110. Capital Facility Fees	1,050	7,990	6,906	0	0	0
48950. Reimbursements	5,889	14,050	70,787	2,500	2,500	2,500
CLRFPD Contribution - Dive Van	0	0	0	0	0	0
48990. Miscellaneous Income	5,366	59,937	218,641	5,000	13,000	5,000
48995. Gain on Sale of Assets	0	0	0	0	0	55,000
48999. Change in IRMA Member Reserve	0	0	0	0	0	0
Total Revenues	$10,271,093	$10,472,182	$10,857,403	$10,610,625	$10,663,869	$10,849,248
EXPENDITURES						
Fire Rescue	$9,007,982	$10,079,549	$9,672,858	$10,338,424	$10,284,025	$10,661,684
Total Expenditures	$9,007,982	$10,079,549	$9,672,858	$10,338,424	$10,284,025	$10,661,684
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	$1,263,111	$392,633	$1,184,545	$272,201	$379,844	$187,564
OTHER FINANCING SOURCES (USES)						
Transfer In						
General Fund	$0	$0	$0	$0	$0	$0
Transfer Out						
Capital Replacement Fund	0	0	(538,839)	(736,147)	(4,604)	(1,386,153)
Total Other Financing Sources (Uses)	$0	$0	($538,839)	($736,147)	($4,604)	($1,386,153)
Net Change in Fund Balance	$1,263,111	$392,633	$645,706	($463,946)	$375,240	($1,198,589)
Beginning Fund Balance	$1,809,669	$3,072,780	$3,465,413	$4,111,119	$4,111,119	$4,486,359
Restricted or Assigned Fund Balance	(2,082)	(195,003)	(668,052)	(204,106)	(1,492,695)	(204,106)
Available Fund Balance	$3,070,698	$3,270,410	$3,443,067	$3,443,067	$2,993,664	$3,083,664

Fire Rescue Revenues by Source



Fire Rescue Fund Expenditures by Type



STATEMENT OF ACTIVITIES

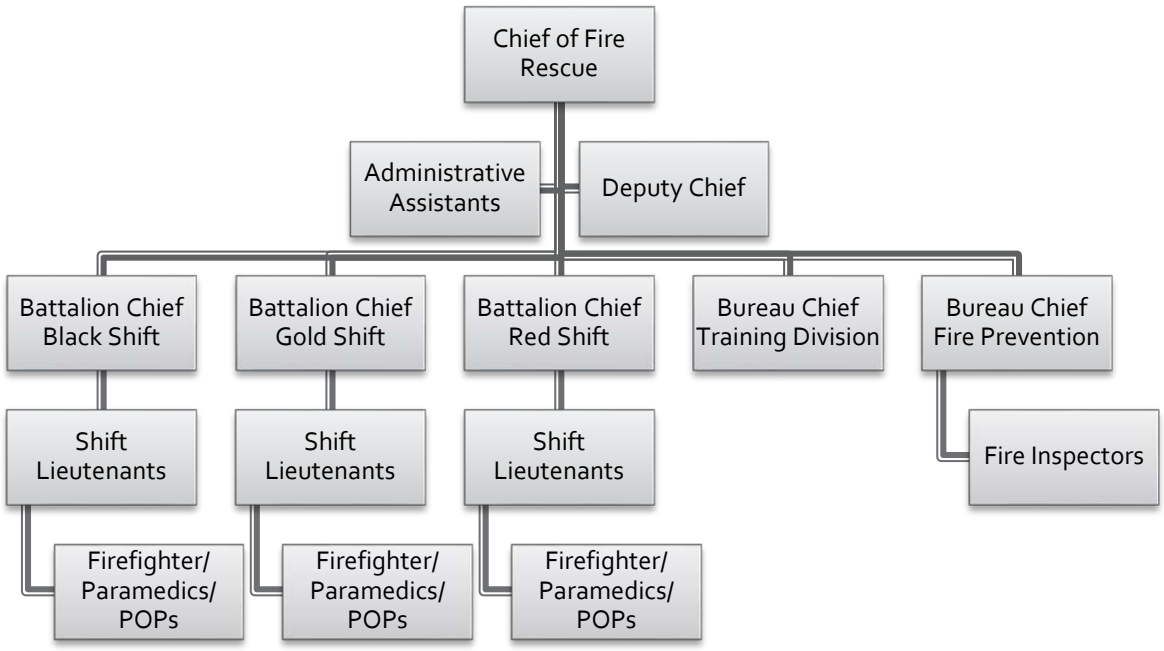
FIRE RESCUE DEPARTMENT

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 began being 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 Actual	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
Chief of Fire Rescue	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Chief	1.00	1.00	1.00	1.00	1.00	1.00
Bureau Chief	2.00	2.00	2.00	2.00	2.00	2.00
Battalion Chief	3.00	3.00	3.00	3.00	3.00	3.00
Fire Lieutenant	9.00	9.00	9.00	9.00	9.00	9.00
Firefighter/Paramedic	48.00	48.00	48.00	48.00	48.00	48.00
Fire Inspector	1.50	1.50	1.50	1.50	1.50	1.50
Administrative Assistant	2.00	2.00	2.00	2.00	2.00	2.00
Total FTE	67.50	67.50	67.50	67.50	67.50	67.50

ACCOMPLISHMENTS

FIRE RESCUE DEPARTMENT

- Continued 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.

- Provided 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 callback response. The City is also evaluating the process for re-chassis our existing ambulances while using the patient treatment area of the vehicle again.

  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 callback response. The City has begun to invest in leasing our fleet. The Department is actively considering changing our current design of fire pumpers to achieve additional cost savings.

- Provided 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 that 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 also invested in a third-party reporting system for all installed fire protection systems in the City. This will allow our Fire Prevention Bureau to work with the business community to ensure working fire detection and suppression systems installed in the many business occupancies.

- 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. The NIMS program at FEMA has been under re-development this past year. The City will continue to pursue compliance under the new system.

- Continued the 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.
- Continued 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.

  This project continues to be a focus for implementing. The focus has turned to securing funding through donations and grants rather than capital outlay.

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.
    - Interoperable communications is a key component to delivering emergency service to our community. The current radio system used by the City is at the end of its serviceable life. Several components that make up the system such as T-1 phone circuits and VHF radios are no longer widely accepted as the means to communicate for first responders.
    - The City will look to subscribe to the State's Star Com 21 system that operates on a repeated UHF system as the next communications system for Police and Fire. The system offers superior radio communications for both user safety and interoperability.
- 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 that 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. Encourage participation of each member to fulfill their role as senior management within the organization. Establish a regular forum to solicit feedback amongst the group.

- 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.
- Develop a program to evaluate and plan for hostile events within the City. The program will be conducted in coordination with Crystal Lake Police to update our current response plans to these types of events.
- Evaluate the current response area assigned to each fire station in an effort to improve response time based upon the current response plan.
- Evaluate the current method of backing up medical calls and other non-emergent responses that utilize a fire pumper. The evaluation will focus on an alternate vehicle type in order to reduce the wear on the fire pumpers while maintaining suppression capabilities.

ANNUAL BUDGET

FIRE RESCUE DEPARTMENT

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
54110. Wages-Full Time Employees	$6,017,339	$6,272,140	$6,399,918	$6,881,880	$6,869,693	$7,189,383
54115. Wages-Part Time Employees	18,627	19,463	17,877	32,581	30,064	28,948
54150. Wages-Overtime	332,797	378,621	374,242	391,490	376,885	399,440
54200. Group Insurance	1,137,441	1,170,495	1,260,214	1,369,747	1,369,747	1,369,747
Personnel Services	7,506,204	7,840,719	8,052,251	8,675,698	8,646,389	8,987,518
55010. Professional Services	236,101	300,180	584,120	438,500	432,500	395,500
55040. Annual Audit Services	3,312	4,526	3,494	3,500	3,500	3,500
55140. Publishing Services	973	866	1,026	1,000	1,000	1,000
55160. Postage & Freight	1,449	1,337	1,101	1,500	1,500	1,500
55200. Training	49,525	58,845	43,926	41,925	38,370	54,425
55220. Dues and Subscriptions	5,628	8,842	15,806	16,196	14,982	15,705
55240. Insurance and Bonding Services	442,252	470,583	342,269	519,725	519,725	519,725
55260. Utilities	42,616	44,151	44,563	59,512	59,512	59,512
55300. Maintenance Services-Buildings & Offices	50,025	67,868	111,099	49,172	51,672	77,119
55310. Examinations	21,394	18,278	22,585	28,840	21,500	28,800
55320. Maintenance Services-Operating Equipment	16,044	38,979	31,780	30,227	26,912	29,688
55340. Maintenance Services-Office Equipment	602	602	765	675	675	675
55360. Radio Equipment Services	129,529	122,524	129,672	161,425	161,864	165,695
55680. Rent - Buildings and Equipment	0	0	0	0	0	0
Contractual Services	999,450	1,137,581	1,332,206	1,352,197	1,333,712	1,352,844
56000. Office Supplies	7,866	7,334	8,096	6,500	8,850	7,500
56020. Cleaning Supplies	3,775	3,241	2,851	4,700	4,200	4,700
56040. Motor Fuel & Lubricants	34,381	46,860	49,996	56,461	56,461	56,485
56050. Computer Hardware & Software	16,266	16,356	21,531	28,856	32,192	27,220
56060. Small Tools and Equipment	80,438	70,193	75,826	87,806	77,831	94,015
56070. Automotive Supplies	77,905	93,720	94,961	86,885	86,465	92,230
56120. Clothing	36,131	43,699	35,140	39,321	37,925	39,172
Materials & Supplies	256,762	281,403	288,401	310,529	303,924	321,322
57000. Capital - Buildings	24,351	0	0	0	0	0
57030. Capital - Automotive Equipment	72,203	683,147	0	0	0	0
57160. Capital-Departmental Equipment	149,012	136,699	0	0	0	0
Capital Outlay	245,566	819,846	0	0	0	0
Total - Fire Rescue	$9,007,982	$10,079,549	$9,672,858	$10,338,424	$10,284,025	$10,661,684

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-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 change in Wages-Part Time Employees reflects a decrease due to restructuring of the Paid-On-Call program.
- Legal fees in the Professional Services account have been reduced as labor negotiations between the City and the Crystal Lake Professional Firefighters Association #3926 move to arbitration. The contract between the City and the Firefighter's union expired on April 30, 2018.
- Additional funds were budgeted in the Training account in order to provide for new training software. Funds were also increased for Fire/Arson Investigation certification classes.
- Additional funding is necessary in the Maintenance Services-Building & Offices account as a result of rising costs to complete repairs to overhead doors and aging mechanical systems at City Hall and to relocate wireless alarm network equipment.
- An increase in funding for Radio Equipment Services will provide for annual inspections of transceivers on the Crystal Lake Wireless Alarm Network (CLWAN).
- The increase in Automotive Supplies funding for fiscal year 2019/2020 provides for emergency generator testing at Fire Station #3 and Fire Station #4.

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2019/2020

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

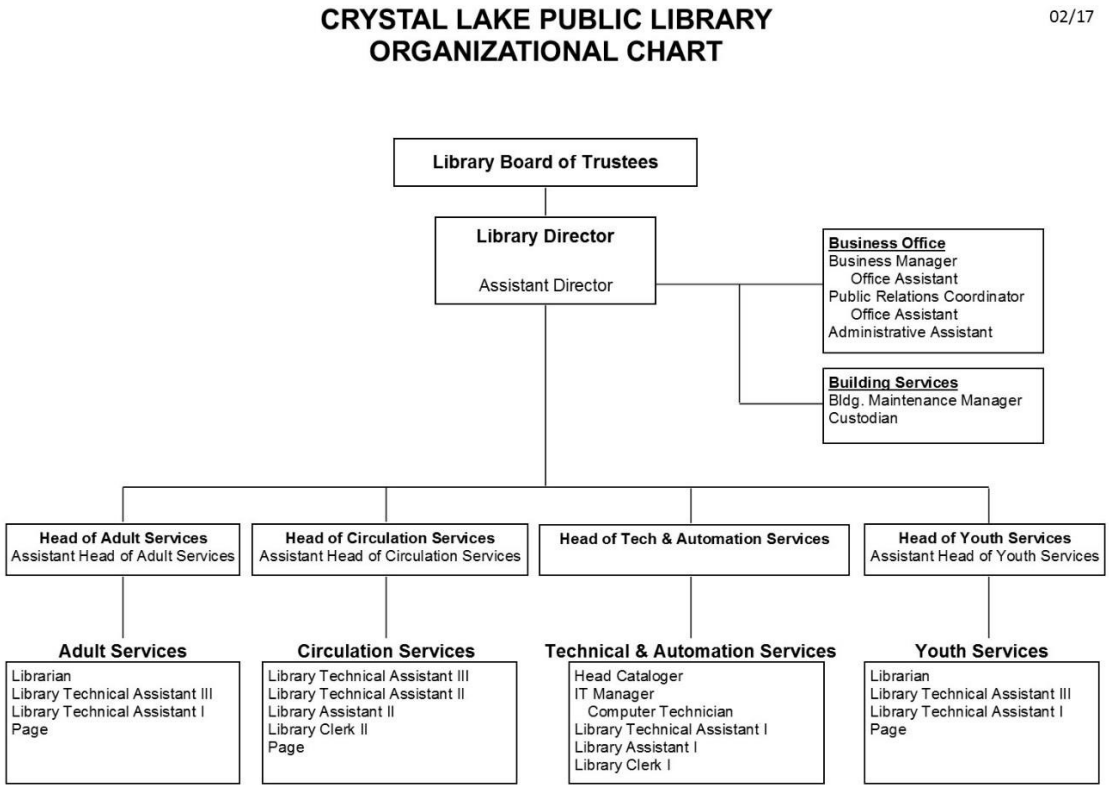
Residents will know when they need information to resolve an issue or answer questions and will have the skills to search for, locate, evaluate, and effectively use information to meet their needs.

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 17/18 was transmitted to the City Manager in October 2018. CLPL's Annual Report was mailed to all residents in September 2018.

2018 Strategic Initiatives:

- Celebrated 105 years of CLPL serving the community with programs, special events, and promotions
- Continued to manage significant turnover in Library staff – retirements & tight job market have made it challenging to stay fully staffed
- Completed 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)
- Through a partnership with D47, expanded reach of Summer Reading Program to children living outside of City limits
- Through a partnership with CL Rotary Dawnbreakers, launched a new program – 1,000 Books Before Kindergarten to encourage early literacy development in our community
- Engaged Library Strategies to guide us through a strategic planning process. Final draft of three year strategic plan adopted by the Library Board in January 2019.

OBJECTIVES

CRYSTAL LAKE PUBLIC LIBRARY

2019 Strategic Goals:

- Increase marketing of the Library's resources and services to increase use and positive awareness of the Library and its value to the community
- Plan for future facilities use and needs, and re-imagine current spaces for alternative or more flexible uses
- Enhance programming in multiple settings and across generations, and explore options for expanded service
- Right size collections for efficiency, to enhance circulation, and to make space available for other purposes
- Begin transition to RFID technology

ANNUAL LIBRARY BUDGET

CRYSTAL LAKE PUBLIC LIBRARY OPERATING FUND

	Fiscal 2015 Actuals	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Working Budget	Fiscal 2019 Year-End Estimate	Fiscal 2020 Working Budget
REVENUES							
Property Tax	$3,924,400	$3,981,014	$3,998,136	$3,990,065	$4,076,456	$4,076,456	$4,108,500
Grants	3,000	0	31,407	0	0	0	0
Library Fees	46,297	46,396	44,711	43,344	46,500	48,265	59,860
Copy Fees	11,110	9,903	10,184	11,074	11,610	11,610	11,610
Meeting Room Fees	595	365	945	957	0	0	0
Library Fines	69,556	61,001	51,369	51,740	51,400	30,000	28,000
Investment Income	11,911	10,722	17,272	27,672	9,680	9,680	15,000
Used Book Sale	1,586	1,642	2,369	2,881	0	0	0
Miscellaneous	2,978	671	553	818	0	920	984
Total Revenues	$4,071,433	$4,111,714	$4,156,946	$4,128,551	$4,195,646	$4,176,931	$4,223,954
EXPENDITURES							
Wages	$2,223,979	$2,342,943	$2,331,910	$2,382,216	$2,576,954	$2,576,954	$2,626,548
Group Insurance	321,016	364,758	330,604	415,080	486,498	486,498	538,545
Total Personnel Services	2,544,995	2,707,701	2,662,514	2,797,296	3,063,452	3,063,452	3,165,093
Legal/Professional Services	13,537	17,114	16,451	11,772	37,914	33,516	23,660
Community Relations	6,768	6,517	7,895	6,527	9,950	8,964	8,964
Publishing	2,023	2,408	6,362	4,075	4,770	4,770	4,770
Postage & Freight	24,501	24,860	23,827	23,728	25,260	24,850	24,850
Continuing Education	9,025	11,139	13,128	10,455	22,100	22,100	22,100
Dues & Subscriptions	5,425	5,850	5,971	5,287	6,145	6,145	6,145
Insurance & Bonding	29,356	28,284	31,190	30,491	32,540	32,724	34,109
Utilities	47,533	44,125	42,836	45,422	46,000	51,628	53,990
Buildings & Offices Maintenance	138,864	133,581	125,268	134,542	144,795	145,292	150,019
Operating Equipment Maintenance	78,759	81,928	103,958	96,226	100,322	100,322	107,186
Rental - Buildings & Equipment	18,007	18,308	19,742	18,612	21,000	20,500	20,500
Stationary & Printing	35,618	16,061	31,479	32,708	37,644	41,920	39,994
Contingency	0	0	0	0	0	0	0
Total Contractual Services	409,416	390,175	428,107	419,845	488,440	492,731	496,287
Office & Library Supplies	39,729	29,088	30,995	35,762	33,000	33,000	31,000
Cleaning & Building Supplies	8,926	7,548	7,277	8,876	8,301	8,301	7,900
Landscape Materials	0	0	0	56	50	50	50
Small Tools & Equipment	3,051	1,716	6,403	2,455	500	2,180	500
Library Materials							
Books	203,877	219,378	207,845	214,344	220,000	219,500	214,500
AV Materials	120,420	121,842	101,221	113,706	122,000	116,657	113,700
Electronic Resources	129,862	146,789	155,645	122,369	163,571	169,200	160,000
Periodicals	16,298	16,435	15,637	17,410	16,636	17,550	17,500
Standing Orders	16,685	13,626	12,201	13,230	13,700	14,000	13,500
Programs	12,521	19,973	14,646	8,365	23,876	25,701	25,700
Total Materials & Supplies	551,369	576,395	551,870	536,573	601,634	606,139	584,350

ANNUAL LIBRARY BUDGET

CRYSTAL LAKE PUBLIC LIBRARY OPERATING FUND (CONT'D)

	Fiscal 2015 Actuals	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Working Budget	Fiscal 2019 Year-End Estimate	Fiscal 2020 Working Budget
EXPENDITURES (Cont'd)							
Operating Equipment	3,818	2,977	42,514	12,924	42,120	14,609	38,470
Total Capital Outlay	3,818	2,977	42,514	12,924	42,120	14,609	38,470
Total Expenditures	$3,509,598	$3,677,248	$3,685,005	$3,766,638	$4,195,646	$4,176,931	$4,284,200
Revenues in Excess of Expenditures	$561,835	$434,466	$471,941	$361,913	$0	$0	($60,246)
OTHER SOURCES (USES)							
Transfer In	$0	$0	$0	$0	$0	$0	$0
Loan Proceeds	0	0	0	0	0	0	0
Transfer Out							
Library Special Reserve Fund	(493,206)	(560,330)	(426,748)	(460,058)	0	(280,764)	0
Total Other Sources (Uses)	($493,206)	($560,330)	($426,748)	($460,058)	$0	($280,764)	$0
Change in Fund Balance	$68,629	($125,864)	$45,193	($98,145)	$0	($280,764)	($60,246)
Beginning Fund Balance	2,705,276	2,773,905	2,648,041	2,693,234	2,595,089	2,595,089	2,314,325
Nonspendable Fund Balance	0	0	0	(64,244)	0	0	0
Available Fund Balance	$2,773,905	$2,648,041	$2,693,234	$2,530,845	$2,595,089	$2,314,325	$2,254,079

ANNUAL LIBRARY BUDGET

CRYSTAL LAKE PUBLIC LIBRARY CONSTRUCTION & REPAIR FUND

	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Working Budget	Fiscal 2019 Year-End Estimate	Fiscal 2020 Working Budget
REVENUES						
Rental Income	$100,614	$104,343	$124,121	$132,576	$134,976	$135,276
Investment Income	1,193	2,636	3,494	0	0	0
Capital Facility Fees	0	0	638	0	0	0
Miscellaneous	335	295	498	0	0	0
Total Revenues	$102,142	$107,274	$128,751	$132,576	$134,976	$135,276
EXPENDITURES						
Property Taxes	$61,928	$38,916	$42,976	$41,829	$42,689	$42,689
Buildings & Offices Maintenance	50,633	47,812	50,452	48,982	52,837	91,687
Contingency	0	0	0	41,765	39,450	177,064
Total Contractual Services	112,561	86,728	93,428	132,576	134,976	311,440
Total Expenditures	$112,561	$86,728	$93,428	$132,576	$134,976	$311,440
Revenues in Excess of Expenditures	($10,419)	$20,546	$35,323	$0	$0	($176,164)
OTHER SOURCES (USES)						
Transfer In	$0	$0	$0	$0	$0	$0
Loan Proceeds	0	0	0	0	0	0
Transfer Out	0	0	0	0	0	0
Total Other Sources (Uses)	$0	$0	$0	$0	$0	$0
Change in Fund Balance	($10,419)	$20,546	$35,323	$0	$0	($176,164)
Beginning Balance, May 1	204,053	193,634	214,180	249,503	249,503	249,503
Ending Balance, April 30	$193,634	$214,180	$249,503	$249,503	$249,503	$73,339

ANNUAL LIBRARY BUDGET

CRYSTAL LAKE PUBLIC LIBRARY AMES TRUST FUND

	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Working Budget	Fiscal 2019 Year-End Estimate	Fiscal 2020 Working Budget
REVENUES						
Donations	$0	$0	$0	$0	$0	$0
Investment Income	3,202	5,035	3,870	0	0	0
Miscellaneous	0	0	0	0	0	0
Total Revenues	$3,202	$5,035	$3,870	$0	$0	$0
EXPENDITURES						
Library Materials						
Books	$0	$0	$0	$0	$5,500	$0
AV Materials	0	0	0	10,000	0	0
Electronic Resources	0	0	0	0	4,500	0
Total Materials & Supplies	0	0	0	10,000	10,000	0
Total Expenditures	$0	$0	$0	$10,000	$10,000	$0
Revenues in Excess of Expenditures	$3,202	$5,035	$3,870	($10,000)	($10,000)	$0
OTHER SOURCES (USES)						
Transfer In	$0	$0	$0	$0	$0	$0
Loan Proceeds	0	0	0	0	0	0
Transfer Out	0	0	0	0	0	0
Total Other Sources (Uses)	$0	$0	$0	$0	$0	$0
Change in Fund Balance	$3,202	$5,035	$3,870	($10,000)	($10,000)	$0
Beginning Balance, May 1	365,490	368,692	373,727	377,597	377,597	367,597
Ending Balance, April 30	$368,692	$373,727	$377,597	$367,597	$367,597	$367,597

ANNUAL LIBRARY BUDGET

CRYSTAL LAKE PUBLIC LIBRARY GIFT & MEMORIAL FUND

	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Working Budget	Fiscal 2019 Year-End Estimate	Fiscal 2020 Working Budget
REVENUES						
Donations	$14,568	$20,301	$77,171	$20,000	$20,000	$20,000
Total Revenues	$14,568	$20,301	$77,171	$20,000	$20,000	$20,000
EXPENDITURES						
Legal/Professional Services	$0	$0	$320	$0	$0	$0
Community Relations	0	0	0	0	300	0
Postage & Freight	43	14	37	300	300	300
Publishing	0	0	0	0	626	0
Contingency	0	0	0	9,355	8,950	96,924
Total Contractual Services	43	14	357	9,655	10,176	97,224
Office & Library Supplies	0	0	12	0	0	0
Small Tools & Equipment	150	0	333	0	1,270	0
Library Materials						
Books	829	972	940	1,973	2,243	2,243
Electronic Resources	0	0	0	0	0	0
Programming	11,575	12,716	7,613	6,225	16,225	17,975
Crystal Lake Foundation Events	0	0	0	1,750	0	0
Assisted Family Card	511	463	873	0	1,000	33
Landscape Materials	0	0	0	397	397	0
Stationery & Printing	36	48	0	0	0	0
Total Materials & Supplies	13,101	14,199	9,771	10,345	21,135	20,251
Operating Equipment	0	0	500	0	0	0
Total Capital Outlay	0	0	500	0	0	0
Total Expenditures	$13,144	$14,213	$10,628	$20,000	$31,311	$117,475
Revenues in Excess of Expenditures	$1,424	$6,088	$66,543	$0	($11,311)	($97,475)
OTHER SOURCES (USES)						
Transfer In	$0	$0	$0	$0	$0	$0
Loan Proceeds	0	0	0	0	0	0
Transfer Out	0	0	0	0	0	0
Total Other Sources (Uses)	$0	$0	$0	$0	$0	$0
Change in Fund Balance	$1,424	$6,088	$66,543	$0	($11,311)	($97,475)
Beginning Balance, May 1	34,731	36,155	42,243	108,786	108,786	97,475
Ending Balance, April 30	$36,155	$42,243	$108,786	$108,786	$97,475	$0

ANNUAL LIBRARY BUDGET

CRYSTAL LAKE PUBLIC LIBRARY WORKING CASH FUND

	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Working Budget	Fiscal 2019 Year-End Estimate	Fiscal 2020 Working Budget
REVENUES						
Investment Income	$124	$156	$310	$0	$0	$0
Miscellaneous Income	0	0	0	0	0	0
Total Revenues	$124	$156	$310	$0	$0	$0
EXPENDITURES						
Legal/Professional Services	$0	$0	$0	$0	$0	$0
Total Contractual Services	0	0	0	0	0	0
Total Expenditures	$0	$0	$0	$0	$0	$0
Revenues in Excess of Expenditures	$124	$156	$310	$0	$0	$0
OTHER SOURCES (USES)						
Transfer In	$0	$0	$0	$0	$0	$0
Loan Proceeds	0	0	0	0	0	0
Transfer Out	0	0	0	0	0	0
Total Other Sources (Uses)	$0	$0	$0	$0	$0	$0
Change in Fund Balance	$124	$156	$310	$0	$0	$0
Beginning Balance, May 1	50,205	50,329	50,485	50,795	50,795	50,795
Ending Balance, April 30	$50,329	$50,485	$50,795	$50,795	$50,795	$50,795

ANNUAL LIBRARY BUDGET

CRYSTAL LAKE PUBLIC LIBRARY PER CAPITA FUND

	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Working Budget	Fiscal 2019 Year-End Estimate	Fiscal 2020 Working Budget
REVENUES						
Grants	$0	$31,407	$31,634	$94,221	$101,858	$101,858
Total Revenues	$0	$31,407	$31,634	$94,221	$101,858	$101,858
EXPENDITURES						
Legal/Professional Services	$0	$0	$0	$0	$0	$0
Continuing Education	7,700	4,748	4,748	14,244	15,400	15,400
Total Contractual Services	7,700	4,748	4,748	14,244	15,400	15,400
Stationery & Printing	14,138	925	4,482	2,775	6,242	12,484
Total Materials & Supplies	14,138	925	4,482	2,775	6,242	12,484
Operating Equipment	29,091	25,734	22,404	77,202	80,216	73,974
Total Capital Outlay	29,091	25,734	22,404	77,202	80,216	73,974
Total Expenditures	$50,929	$31,407	$31,634	$94,221	$101,858	$101,858
Revenues in Excess of Expenditures	($50,929)	$0	$0	$0	$0	$0
OTHER SOURCES (USES)						
Transfer In	$0	$0	$0	$0	$0	$0
Loan Proceeds	0	0	0	0	0	0
Transfer Out	0	0	0	0	0	0
Total Other Sources (Uses)	$0	$0	$0	$0	$0	$0
Change in Fund Balance	($50,929)	$0	$0	$0	$0	$0
Beginning Balance, May 1	50,929	0	0	0		
Ending Balance, April 30	$0	$0	$0	$0	$0	$0

ANNUAL LIBRARY BUDGET

CRYSTAL LAKE PUBLIC LIBRARY SPECIAL RESERVE FUND

	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Working Budget	Fiscal 2019 Year-End Estimate	Fiscal 2020 Working Budget
REVENUES						
Investment Income	$1,597	$7,012	$11,508	$0	$0	$0
Total Revenues	$1,597	$7,012	$11,508	$0	$0	$0
EXPENDITURES						
Building & Offices Maintenance	$0	$0	$0	$0	$0	$69,000
Contingency	0	0	0	165,851	0	0
Community Relations	521	2,825	0	0	0	0
Postage & Freight	0	10,232	11	0	0	0
Stationary & Printing	0	14,136	0	0	0	0
Legal/Professional Services	72,089	135,872	9,211	20,070	20,070	100,000
Total Contractual Services	72,610	163,065	9,222	185,921	20,070	169,000
Library Materials						
Electronic Resources	12,750	933	0	0	0	0
Total Materials & Supplies	12,750	933	0	0	0	0
Buildings	0	0	25,662	966,130	0	1,600,667
Operating Equipment	12,927	0	35,663	247,949	0	255,625
Land	550	288,162	0	0	0	0
Total Capital Outlay	13,477	288,162	61,325	1,214,079	0	1,856,292
Total Expenditures	$98,837	$452,160	$70,547	$1,400,000	$20,070	$2,025,292
Revenues in Excess of Expenditures	($97,240)	($445,148)	($59,039)	($1,400,000)	($20,070)	($2,025,292)
OTHER SOURCES (USES)						
Transfer In						
Library Operating Fund	$560,330	$426,748	$460,058	$0	$280,764	$0
Library IMRF Fund	0	0	0	0	0	0
Library FICA Fund	0	0	0	0	0	0
Loan Proceeds	0	0	0	0	0	0
Transfer Out	0	0	0	0	0	0
Total Other Sources (Uses)	$560,330	$426,748	$460,058	$0	$280,764	$0
Change in Fund Balance	$463,090	($18,400)	$401,019	($1,400,000)	$260,694	($2,025,292)
Beginning Balance, May 1	918,889	1,381,979	1,363,579	1,764,598	1,764,598	2,025,292
Ending Balance, April 30	$1,381,979	$1,363,579	$1,764,598	$364,598	$2,025,292	($0)

ANNUAL LIBRARY BUDGET

CRYSTAL LAKE PUBLIC LIBRARY IMRF FUND

	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Working Budget	Fiscal 2019 Year-End Estimate	Fiscal 2020 Working Budget
REVENUES						
Property Tax	$288,091	$302,453	$310,197	$315,552	$315,552	$280,195
Investment Interest	348	800	1,125	0	0	0
Total Revenues	$288,440	$303,253	$311,322	$315,552	$315,552	$280,195
EXPENDITURES						
Library Portion IMRF	$286,630	$283,957	$287,120	$324,430	$303,112	$280,195
Library Personnel Services	286,630	283,957	287,120	324,430	303,112	280,195
Total Expenditures	$286,630	$283,957	$287,120	$324,430	$303,112	$280,195
Revenues in Excess of Expenditures	$1,809	$19,296	$24,202	($8,878)	$12,440	$0
OTHER SOURCES (USES)						
Transfer In	$0	$0	$0	$0	$0	$0
Loan Proceeds	0	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	$0
Change in Fund Balance	$1,809	$19,296	$24,202	($8,878)	$12,440	$0
Beginning Balance, May 1	102,271	104,080	123,376	147,578	147,578	160,018
Ending Balance, April 30	$104,080	$123,376	$147,578	$138,700	$160,018	$160,018

ANNUAL LIBRARY BUDGET

CRYSTAL LAKE PUBLIC LIBRARY FICA FUND

	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Working Budget	Fiscal 2019 Year-End Estimate	Fiscal 2020 Working Budget
REVENUES						
Property Tax	$182,656	$188,103	$192,023	$196,912	$196,912	$200,236
Investment Interest	164	500	739	0	0	0
Total Revenues	$182,820	$188,603	$192,762	$196,912	$196,912	$200,236
EXPENDITURES						
Library Portion FICA	$175,314	$173,886	$177,029	$196,912	$192,728	$200,236
Library Personnel Services	175,314	173,886	177,029	196,912	192,728	200,236
Total Expenditures	$175,314	$173,886	$177,029	$196,912	$192,728	$200,236
Revenues in Excess of Expenditures	$7,506	$14,717	$15,733	$0	$4,184	$0
OTHER SOURCES (USES)						
Transfer In	$0	$0	$0	$0	$0	$0
Loan Proceeds	0	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	$0
Change in Fund Balance	$7,506	$14,717	$15,733	$0	$4,184	$0
Beginning Balance, May 1	60,545	68,051	82,768	98,501	98,501	102,685
Ending Balance, April 30	$68,051	$82,768	$98,501	$98,501	$102,685	$102,685

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2019/2020

OTHER FUNDS

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2019/2020

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 began being 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 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
REVENUES						
41210. Motor Fuel Tax - IL	$1,074,405	$1,064,996	$1,072,190	$1,064,000	$1,064,000	$1,064,000
41700. Grant Proceeds - State of IL	0	0	0	0	0	0
IDOT (US 14/Virginia)	0	0	0	0	0	19,757
41800. Grant Proceeds - Federal	2,297,208	0	0	0	0	0
CMAQ (US 14/Virginia)	0	0	0	0	0	121,583
41900. Grant Proceeds - Other	2,474,571	0	0	0	0	0
47010. Interest Income	32,397	56,994	54,505	28,936	75,000	29,487
47990. Unrealized Gain/Loss on Invest	(2,052)	(14,075)	(9,183)	0	0	0
48950. Reimbursements	153,260	301,404	39,648	24,858	24,858	24,858
Metra (Congress Parkway)	0	0	590,650	0	(590,650)	0
CL Park District (Salt)	0	0	3,943	0	2,000	2,000
Dorr Township (Briarwood/IL 176)	0	0	0	0	0	100,776
CL Park District (Prairie Trail)	0	0	3,158	0	0	0
CL Park District (Ackman Crossing)	0	0	0	0	0	9,000
CL Park District (Huntley Crossing)	0	0	0	0	0	20,000
McHenry County (Prairie Trail)	0	0	3,158	0	0	0
McHenry County (South Main Street)	0	0	0	0	23,972	395,000
McHenry County (US 14/Virginia)	0	0	0	0	0	54,111
McHenry County (Ackman Crossing)	0	0	0	0	0	336,721
McHenry County (Huntley Crossing)	0	0	0	0	0	40,000
48990. Miscellaneous	0	0	0	0	0	0
Total Revenues	$6,029,789	$1,409,319	$1,758,069	$1,117,794	$599,180	$2,217,293

ANNUAL BUDGET

MOTOR FUEL TAX FUND SUMMARY (CONT'D)

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
EXPENDITURES						
Community Development	$6,642,729	$1,260,238	$386,647	$716,000	$858,000	$941,000
Total Expenditures	$6,642,729	$1,260,238	$386,647	$716,000	$858,000	$941,000
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	($612,940)	$149,081	$1,371,422	$401,794	($258,820)	$1,276,293
OTHER FINANCING SOURCES (USES)						
Transfer Out						
Road/Vehicle License Fund	($1,000,000)	$0	$0	$0	$0	$0
Capital Replacement Fund	0	0	(353,468)	(1,729,025)	(358,333)	(3,514,875)
Asset Impairment	132,450	0	0	0	0	0
Total Other Financing Sources (Uses)	($867,550)	$0	($353,468)	($1,729,025)	($358,333)	($3,514,875)
Net Change in Fund Balance	($1,480,490)	$149,081	$1,017,954	($1,327,231)	($617,153)	($2,238,582)
Beginning Fund Balance	$6,827,960	$5,347,470	$5,496,551	$6,514,505	$6,514,505	$5,897,352
Restricted or Assigned Fund Balance	0	0	0	0	0	0
Available Fund Balance	$5,347,470	$5,496,551	$6,514,505	$5,187,274	$5,897,352	$3,658,770

ACCOMPLISHMENTS

COMMUNITY DEVELOPMENT DEPARTMENT

- Continue engineering of the Route 14 and Virginia Road Intersection Improvement. Construction of this improvement is anticipated in 2019.

  This project is scheduled for the January 2019 IDOT letting.

- 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 2019 with construction in 2020.

  Pre-final plans were submitted to IDOT for approval. Right-of-way acquisition was initiated. The UPRR has initiated design engineering.

- Continue engineering of the North Main Street improvement. Public utility relocation is anticipated in 2020 with construction in 2021.

  Preliminary engineering was substantially completed. A Phase 2 Engineering consultant was selected and design was initiated.

- 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.

  Design engineering is substantially complete.

OBJECTIVES

COMMUNITY DEVELOPMENT DEPARTMENT

- Oversee the construction of the Route 14 and Virginia Road Intersection Improvement.
- Continue engineering of the Crystal Lake Avenue and Main Street improvement. Public utility and railroad relocations are anticipated in 2019 with construction in 2020.
- Continue design engineering of the North Main Street improvement. Public utility relocation is anticipated in 2020 with construction in 2021.
- Oversee the construction of the Huntley Road multi-use path connection. Coordinate with the McHenry County Division of Transportation and the Crystal Lake Park District.
- Coordinate with IDOT on the improvement of Route 176 and Haligus Road/Mt. Thabor Road.

ANNUAL BUDGET

COMMUNITY DEVELOPMENT DEPARTMENT - MOTOR FUEL TAX FUND

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
55010. Professional Services	$960	$3,577	$4,105	$50,000	$5,000	$50,000
55330. Traffic Signal Maintenance Servic	36,039	64,247	58,422	118,000	80,000	118,000
55410. Street Lights Services	40,271	20,210	36,250	40,000	40,000	40,000
55900. Intergovernmental Cooperation	0		0	0	0	0
Contractual Services	77,270	88,034	98,777	208,000	125,000	208,000
56160. Salt	338,720	254,769	287,870	508,000	733,000	733,000
Materials & Supplies	338,720	254,769	287,870	508,000	733,000	733,000
57080. Capital - Streets	6,196,892	917,301	0	0	0	0
57120. Capital - Land	29,847	134	0	0	0	0
Capital Outlay	6,226,739	917,435	0	0	0	0
Total - Community Development	$6,642,729	$1,260,238	$386,647	$716,000	$858,000	$941,000

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.

- The City of Crystal Lake participates in a biennial salt purchase program coordinated by the State of Illinois. This two-year contract caps the quantity of salt that the City can purchase through the contract during the two year period. This requires the City to estimate winter weather requirements two years in advance. If the number of snow and ice events exceed projections the City must purchase additional supplies from other vendors. An increase in funding for fiscal year 2019/2020 will allow the City to replenish its salt reserves while providing funding for additional purchases beyond amounts estimated when necessary.

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2019/2020

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 began being 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 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
REVENUES						
40060. Property Tax - Streets	$475,367	$441,563	$416,855	$412,632	$399,800	$400,000
42010. Vehicle Licenses	240,659	216,074	227,659	240,000	215,000	215,000
47010. Interest Income	719	80	4	570	8	0
48950. Reimbursements	450	0	0	0	0	0
48990. Miscellaneous Income	0	47,862	8,538	0	0	0
Total Revenues	$717,195	$705,579	$653,056	$653,202	$614,808	$615,000
EXPENDITURES						
Community Development	$2,313,491	$2,037,427	$51,373	$57,557	$57,557	$69,525
Total Expenditures	$2,313,491	$2,037,427	$51,373	$57,557	$57,557	$69,525
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	($1,596,296)	($1,331,848)	$601,683	$595,645	$557,251	$545,475

ANNUAL BUDGET

ROAD/VEHICLE LICENSE FUND SUMMARY (CONT'D)

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
OTHER FINANCING SOURCES (USES)						
Transfer In						
General Fund	$0	$1,000,000	$0	$0	$0	$0
Home Rule Sales Tax Fund	525,000	300,000	0	0	0	0
Motor Fuel Tax Fund	1,000,000	0	0	0	0	0
Transfer Out						
Capital Replacement Fund	0	0	(635,000)	(700,000)	(665,018)	(545,475)
Total Other Financing Sources (Uses)	$1,525,000	$1,300,000	($635,000)	($700,000)	($665,018)	($545,475)
Net Change in Fund Balance	($71,296)	($31,848)	($33,317)	($104,355)	($107,767)	$0
Beginning Fund Balance	$244,228	$172,932	$141,084	$107,767	$107,767	$0
Restricted or Assigned Fund Balance	0	0	0	0	0	0
Available Fund Balance	$172,932	$141,084	$107,767	$3,412	$0	$0

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 5.1 miles of streets this year. The CRS rating of the entire network remains in good condition.

- Conduct the annual sidewalk program to eliminate sidewalk tripping hazards thus minimizing insurance claims caused by uneven sidewalks.

  The annual sidewalk program is complete.

- Conduct the annual pavement marking program, which will improve the visibility of worn markings. The existing bike lanes will be refreshed as well.

The annual pavement marking program is complete and the existing bike lanes have been refreshed.

- Conduct pedestrian and traffic safety enhancements as identified by the City's Traffic Safety Committee.

  The Traffic Safety Committee continued to address a number of residential traffic concerns and has implemented a number of remedies, including correcting/adding signage, restricting parking, adding pavement markings, and other solutions. In addition, the TSC completed the Traffic Calming Policy, which was approved by the City Council on July 17, 2018.

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.
- 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 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
55010. Professional Services	$30,838	$29,040	$30,794	$37,057	$39,250	$49,025
55020. Reimbursed Expenses	(735)	0	(416)	0	0	0
55160. Postage & Freight	14,030	11,949	16,427	15,500	13,500	15,500
55380. Street Maintenance & Repair	2,139,520	1,905,254	0	0	0	0
55390. Sidewalk Maintenance & Repa	64,335	86,869	0	0	0	0
Contractual Services	2,247,988	2,033,112	46,805	52,557	52,750	64,525
56950. Stationery and Printing	5,503	4,315	4,568	5,000	4,807	5,000
Materials & Supplies	5,503	4,315	4,568	5,000	4,807	5,000
57090. Capital-Sidewalks	60,000	0	0	0	0	0
Capital Outlay	60,000	0	0	0	0	0
Total - Community Development	$2,313,491	$2,037,427	$51,373	$57,557	$57,557	$69,525

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. Funds for year 2019/2020 were raised due to the success of fulfillment services in fiscal year 2018/2019.

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2019/2020

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 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
REVENUES						
40010. Property Tax - Prior Year	$4,908	$0	$0	$0	$0	$0
40070. Property Tax - Crossing Guards	45,046	45,071	54,976	55,000	54,471	55,000
47010. Interest Income	70	22	27	0	0	0
48950. Reimbursements	36,260	48,100	51,041	55,000	55,000	55,000
Total Revenues	$86,284	$93,193	$106,044	$110,000	$109,471	$110,000
EXPENDITURES						
Police Department	$92,584	$98,347	$102,080	$110,000	$110,000	$110,000
Total Expenditures	$92,584	$98,347	$102,080	$110,000	$110,000	$110,000
Net Change in Fund Balance	($6,300)	($5,154)	$3,964	$0	($529)	$0
Beginning Fund Balance	$83,468	$77,168	$72,014	$75,978	$75,978	$75,449
Restricted or Assigned Fund Balance	0	0	0	0	0	0
Available Fund Balance	$77,168	$72,014	$75,978	$75,978	$75,449	$75,449

ANNUAL BUDGET

POLICE DEPARTMENT - SCHOOL CROSSING GUARD FUND

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
54115. Wages-Part Time Employee	$92,584	$2,147	$0	$0	$0	$0
54301. Employer's Social Security	0	0	0	0	0	0
Personnel Services	92,584	2,147	0	0	0	0
55010. Professional Services	0	96,200	102,080	110,000	110,000	110,000
Contractual Services	0	96,200	102,080	110,000	110,000	110,000
Total - Police Department	$92,584	$98,347	$102,080	$110,000	$110,000	$110,000

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2019/2020

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 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
REVENUES						
40010. Property Tax - Prior Year	$175,255	$0	$0	$0	$0	$0
40080. Property Tax - Imrf	918,445	918,822	864,991	865,445	865,445	850,000
40090. Property Tax - FICA	765,700	772,141	726,894	727,286	727,286	725,000
47010. Interest Income	1,110	413	541	200	200	6,621
Total Revenues	$1,860,510	$1,691,376	$1,592,426	$1,592,931	$1,592,931	$1,581,621
EXPENDITURES						
City Administration	$1,545,939	$1,495,025	$1,497,525	$1,700,737	$1,700,737	$1,590,000
Total Expenditures	$1,545,939	$1,495,025	$1,497,525	$1,700,737	$1,700,737	$1,590,000
Net Change in Fund Balance	$314,571	$196,351	$94,901	($107,806)	($107,806)	($8,379)
Beginning Fund Balance	$826,201	$1,140,772	$1,337,123	$1,432,024	$1,432,024	$1,324,218
Restricted or Assigned Fund Balanc	0	0	0	0	0	0
Available Fund Balance	$1,140,772	$1,337,123	$1,432,024	$1,324,218	$1,324,218	$1,315,839

ANNUAL BUDGET

IMRF/FICA - IMRF/FICA FUND

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
54301. Employer's FICA	$687,228	$671,524	$676,420	$769,664	$769,664	$770,000
54302. Employer's IMRF	858,711	823,501	821,105	931,073	931,073	820,000
Personnel Services	1,545,939	1,495,025	1,497,525	1,700,737	1,700,737	1,590,000
Total - City Administration	$1,545,939	$1,495,025	$1,497,525	$1,700,737	$1,700,737	$1,590,000

ACCOUNT INFORMATION

CITY ADMINISTRATION – IMRF/FICA 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.

- The Illinois Municipal Retirement Fund (IMRF), is a defined benefit retirement plan that provides retirement, survivor, disability and death benefits to municipal government employees in Illinois. It is governed by Article 7 of the Illinois Pension Code. Eligible employees are automatically enrolled in IMRF when employment begins. Each year, IMRF calculates a contribution rate for each IMRF employer. A significant factor in determining the contribution rate is the assumed rate of return on investments. Due to better than anticipated returns, the City's contribution rate for 2019 is 11.07%, a decrease of 2.08% from 2018.

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2019/2020

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.

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 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
REVENUES						
47010. Interest Income	$234,776	$410,148	$293,959	$7,209	$10,000	$10,000
48950. Reimbursements	0	0	0	16,000	0	16,000
48990. Miscellaneous Income	3,070	81,908	5,098	0	6,860	0
Total Revenues	$237,846	$492,056	$299,057	$23,209	$16,860	$26,000
EXPENDITURES						
Group Insurance	($295,484)	($353,696)	($62,393)	$50,128	($175,000)	$55,000
Liability Insurance	0	0	0	0	0	0
Total Expenditures	($295,484)	($353,696)	($62,393)	$50,128	($175,000)	$55,000
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	$533,330	$845,752	$361,450	($26,919)	$191,860	($29,000)

ANNUAL BUDGET

INSURANCE RESERVES FUND SUMMARY (CONT'D)

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
OTHER FINANCING SOURCES (USES)						
Transfer In						
General Fund	$0	$0	$0	$0	$0	$0
Fire Rescue Fund	0	0	0	0	0	0
Water & Sewer Fund	0	0	0	0	0	0
Total Other Financing Sources (Uses)	$0	$0	$0	$0	$0	$0
Net Change in Fund Balance	$533,330	$845,752	$361,450	($26,919)	$191,860	($29,000)
Beginning Fund Balance	$1,868,050	$2,401,380	$3,247,132	$3,608,582	$3,608,582	$3,800,442
Restricted or Assigned Fund Balance	(1,550,680)	(2,269,343)	(2,184,824)	(2,157,815)	(2,186,815)	(2,157,815)
Available Fund Balance	$850,700	$977,789	$1,423,758	$1,423,848	$1,613,627	$1,613,627

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2019/2020

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 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget	$ Change	% Change
REVENUES								
45705. Donations - K9 Unit	$0	$0	$313	$0	$0	$0	$0	0.00%
45710. DUI Fines	26,137	27,032	26,114	24,000	24,000	24,000	$0	0.00%
45715. Drug Fines	2,665	1,885	1,698	2,500	2,500	2,500	$0	0.00%
45720. Vehicle Fines	18,829	17,596	16,797	18,000	15,000	15,000	($3,000)	-16.67%
45725. Forfeited Funds	99,347	72,399	19,638	10,000	25,000	20,000	$10,000	100.00%
45730. Electronic Citations	2,962	2,612	2,334	3,000	2,000	2,000	($1,000)	-33.33%
45775. Donations-Police Activities	1,000	0	0	0	0	0	$0	0.00%
45785. DEA (Federal Sharing)	20,311	20,153	2,285	20,000	60,000	25,000	$5,000	25.00%
45790. Raw Seizure (Pass Thru)	544	0	0	0	0	0	$0	0.00%
Total Revenues	$171,795	$141,677	$69,179	$77,500	$128,500	$88,500	$11,000	14.19%
EXPENDITURES								
83800. Donations-K9 Unit	$0	$0	$0	$12,735	$13,048	$0	($12,735)	-100.00%
83810. DUI Fines	0	65,534	0	0	0	0	$0	0.00%
83815. Drug Fines	0	0	0	0	0	0	$0	0.00%
85720. Vehicle Fines	6,158	769	0	3,000	2,000	0	($3,000)	-100.00%
85725. Forfeited Funds	24,059	2,550	46,989	11,400	11,400	8,000	($3,400)	-29.82%
85730. Electronic Citations	762	0	0	1,000	1,000	1,000	$0	0.00%
85775. Donations-Police Activities	1,000	0	0	0	0	0	$0	0.00%
85785. DEA (Federal Sharing)	41,922	218,226	8,273	26,600	26,600	34,300	$7,700	28.95%
85790. Raw Seizure (Pass Thru)	544	0	0	0	0	0	$0	0.00%
Total Expenditures	$74,445	$287,079	$55,262	$54,735	$54,048	$43,300	($11,435)	-20.89%
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	$97,350	($145,402)	$13,917	$22,765	$74,452	$45,200		

ANNUAL BUDGET

RESTRICTED POLICE FUND (CONT'D)

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
OTHER FINANCING SOURCES (USES)						
Transfer Out						
Capital Replacement Fund (from DUI Fines)	$0	$0	$0	$0	$0	($75,000)
Capital Replacement Fund (from Vehicle Fines)	0	0	0	0	0	(117,000)
Capital Replacement Fund (from Forfeited Funds	0	0	0	0	0	(150,000)
Total Other Financing Sources (Uses)	$0	$0	$0	$0	$0	($342,000)
Net Change in Fund Balance	$97,350	($145,402)	$13,917	$22,765	$74,452	($296,800)
Beginning Fund Balance	$491,492	$588,842	$443,440	$457,357	$457,357	$531,809
Restricted Fund Balance-K9 Unit	(12,735)	(12,735)	(13,048)	(313)	0	0
Restricted Fund Balance-DUI Fines	(82,459)	(43,957)	(70,071)	(94,071)	(94,071)	(43,071)
Restricted Fund Balance-Drug Fines	(9,810)	(11,695)	(13,393)	(15,893)	(15,893)	(18,393)
Restricted Fund Balance-Vehicle Fines	(93,652)	(110,479)	(127,276)	(142,276)	(140,276)	(38,276)
Restricted Fund Balance-Forfeited Funds	(129,343)	(199,192)	(171,841)	(170,441)	(185,441)	(47,441)
Restricted Fund Balance-Electronic Citations	(12,781)	(15,393)	(17,727)	(19,727)	(18,727)	(19,727)
Restricted Fund Balance-Police Activities	(7,894)	(7,894)	(7,894)	(7,894)	(7,894)	(7,894)
Restricted Fund Balance-DEA (Federal Sharing)	(240,168)	(42,095)	(36,107)	(29,507)	(69,507)	(60,207)
Restricted Fund Balance-Raw Seizure (Pass Thru)	0	0	0	0	0	0
Available Fund Balance	$0	$0	$0	$0	$0	$0

ACCOUNT INFORMATION

RESTRICTED POLICE FUND

Budgeted in the Restricted Police Fund for fiscal year 2019/2020 are funds to provide for squad equipment, K-9 expenses, National Night Out expenses, equipment for the new NIPAS Officer and for the purchase of new police radios and lightbar equipment.

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2019/2020

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

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
REVENUES						
41600. Foreign Fire Insurance Tax	$61,752	$61,666	$65,913	$65,924	$54,819	$0
47010. Interest Income	110	28	50	61	1,084	1,335
Total Revenues	$61,862	$61,694	$65,963	$65,985	$55,903	$1,335
EXPENDITURES						
Foreign Fire Insurance Board	$187,976	$6,168	$564	$65,985	$5,700	$55,814
Total Expenditures	$187,976	$6,168	$564	$65,985	$5,700	$55,814
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	($126,114)	$55,526	$65,399	$0	$50,203	($54,479)
OTHER FINANCING SOURCES (USES)						
Asset Impairment	$4,338	$0	$0	$0	$0	$0
Total Other Financing Sources (Uses)	$4,338	$0	$0	$0	$0	$0
Net Change in Fund Balance	($121,776)	$55,526	$65,399	$0	$50,203	($54,479)
Beginning Fund Balance	$217,613	$95,837	$151,363	$216,762	$216,762	$266,965
Restricted or Assigned Fund Balance	0	0	0	0	0	0
Available Fund Balance	$95,837	$151,363	$216,762	$216,762	$266,965	$212,486

ANNUAL BUDGET

FOREIGN FIRE INSURANCE BOARD

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
54150. Wages - Overtime	$1,125	$0	$0	$0	$0	$0
Personnel Services	1,125	0	0	0	0	0
55030. Legal Services	0	0	0	61,285	1,000	51,114
55240. Insurance and Bonding Services	100	100	100	100	100	100
55260. Utilities	0	0	0	1,000	1,000	1,000
55360. Radio Equipment Services	0	0	0	0	0	0
Contractual Services	100	100	100	62,385	2,100	52,214
56050. Computer Hardware & Softwar	0	0	0	100	100	100
56060. Small Tools and Equipment	186,751	6,068	464	3,500	3,500	3,500
Materials & Supplies	186,751	6,068	464	3,600	3,600	3,600
Total - Foreign Fire Insurance Board	$187,976	$6,168	$564	$65,985	$5,700	$55,814

ACCOUNT INFORMATION

FOREIGN FIRE INSURANCE BOARD

At the August 1, 2017 City Council meeting, the City Council adopted an ordinance reducing the Foreign Fire Insurance Tax rate to 0%. This reduction was prospective only meaning the City would not collect any additional taxes. The balance in this fund was accumulated prior to the reduction of the Foreign Fire Insurance Tax rate.

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2019/2020

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 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
REVENUES						
41060. Video Gaming Tax	$0	$0	$0	$79,790	$125,000	$126,250
42060. Video Gaming License	0	0	0	42,420	48,000	48,480
41700. Grant Proceeds - State of IL	0	0	0	0	0	0
41800. Grant Proceeds - Federal						
Pingree Rd Segment 2 Construction	0	0	353,080	0	0	0
4XXXX. Utility Tax - Electricity	0	0	0	0	0	269,077
4XXXX. Utility Tax - Natural Gas	0	0	0	0	0	147,182
4XXXX. Packaged Liquor Tax	0	0	0	0	0	0
47010. Interest Income	0	0	0	0	0	0
48950. Reimbursements	3,760	4,287				
IRMA	0	0	30,423	0	0	0
Crystal Lake Park District (Huntley Crossing)	0	0	6,620	0	0	0
Crystal Lake Park District (Prairie Reroute)	0	0	0	0	0	0
McHenry County (Huntley Crossing)	0	0	6,633	0	0	0
McHenry County (Prairie Reroute)	0	0	1,457	0	0	0
McHenry County (South Main Widening)	0	0	0	395,000	0	0
McHenry County (US 14/Virginia)	0	0	12,792	72,000	0	0
Willow Church (Main/Crystal Lake Ave)	0	0	0	75,000	0	0
Metra (Congress Parkway Improvements)	0	0	0	0	590,650	0
48995. Gain (Loss) on Sale of Assets						
Fire Rescue Vehicles	0	0	0	15,250	0	0
Other Vehicles	0	0	0	64,550	0	0
Total Revenues	$3,760	$4,287	$411,005	$744,010	$763,650	$590,989

ANNUAL BUDGET

CAPITAL & EQUIPMENT REPLACEMENT FUND SUMMARY (CONT'D)

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
EXPENDITURES						
City Administration	$193,885	$548,936	$20,239	$0	$0	$39,100
Information Technology	101,556	205,680	328,182	364,360	348,360	528,100
Police	196,697	193,571	216,121	281,860	18,000	1,340,577
Community Development	600,131	26,003	470,012	168,626	140,000	300,026
Streets	1,139,431	598,544	321,825	786,711	327,235	2,699,470
Storm Sewer	33,865	23,963	52,930	0	0	0
Storm Lift Stations	0	0	0	0	0	0
Fleet & Facility Services	204,753	292,364	76,343	173,226	163,355	676,992
Special Projects	30,583	0	0	0	0	0
Fire Rescue	0	0	538,838	806,388	27,540	1,512,292
Roadway (Non-MFT)	0	0	1,968,454	2,040,000	1,834,667	2,300,000
Roadway (MFT)	0	0	734,050	2,271,025	358,333	3,514,875
Three Oaks Recreation Area	0	0	46,240	152,712	102,800	161,142
Debt Service - Lease Payments	0	0	0	200,907	8,119	697,004
Total Expenditures	$2,500,901	$1,889,061	$4,773,234	$7,245,815	$3,328,409	$13,769,578
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	($2,497,141)	($1,884,774)	($4,362,229)	($6,501,805)	($2,564,759)	($13,178,589)
OTHER SOURCES (USES)						
Lease Financing	$0	$0	$0	$767,580	$112,830	$3,069,770
Bond Proceeds						
Dole Ave (15-year @ 4%)	0	0	0	0	0	0
Transfer In						
General Fund	2,505,764	0	2,556,374	2,569,053	1,041,318	4,117,434
Home Rule Sales Tax Fund	168,877	82,938	0	0	0	0
Restricted Police Fund	0	0	0	0	0	0
Fire Rescue Fund	0	0	538,839	736,147	4,604	1,386,153
Road/Vehicle License Fund	0	0	635,000	700,000	665,018	545,475
Motor Fuel Tax Fund	0	0	353,468	1,729,025	358,333	3,514,875
Restricted Police Fund	0	0	0	0	0	342,000
Commuter Parking Fund	0	0	0	0	0	0
Main Street TIF Fund	0	0	0	0	0	145,900
Total Other Financing Sources (Uses)	$2,674,641	$82,938	$4,083,681	$6,501,805	$2,182,103	$13,121,607
Net Change in Fund Balance	$177,500	($1,801,836)	($278,548)	$0	($382,656)	($56,982)
Beginning Fund Balance	$3,000,000	$3,177,500	$1,375,664	$1,097,116	$1,097,116	$714,460
Restricted or Assigned Fund Balance	(2,772,046)	(1,236,425)	(38,280)	(38,280)	(699,130)	(657,477)
Available Fund Balance	$405,454	$139,239	$1,058,836	$1,058,836	$15,330	$0

CITY ADMINISTRATION - CAPITAL & EQUIPMENT REPLACEMENT FUND

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
Five Year Financial Plan			$0	$0	$0	$0
55010. Professional Services	19,738	15,049	0	0	0	0
56050. Computer Hardware & Software	35,655	61,706	0	0	0	0
Gateway & Wayfinding Signs			0	0	0	0
Welcome Signs	0	0	740	0		
56230. Street Signs	104,272	5,294	740	0	0	0
CMO #20 (2013 Ford Taurus) Replacement - Capitalized Lease Cost			0	0	0	32,000
CMO #22 (2016 Ford Escape) Replacement - Capitalized Lease Cost			0	0	0	0
57030. Capital - Automotive Equipment	23,307	0	0	0	0	32,000
Starcom21 Dual Band Radio	0	0	0	0	0	7,100
Copier Replacement	0	0	19,499	0	0	0
57040. Capital - Operating Equipment	0	438,289	19,499	0	0	7,100
57100. Capital - Systems Improvements	10,914	28,598	0	0	0	0
Total - City Administration	$193,885	$548,936	$20,239	$0	$0	$39,100

ANNUAL BUDGET

INFORMATION TECHNOLOGY - CAPITAL & EQUIPMENT REPLACEMENT FUND

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
Document Imaging (Annual License, Equipment, Training)			$24,000	$30,000	$27,000	$30,000
Document Imaging Expansion (Back scanning)			0	19,500	19,500	25,000
Microsoft Office 2016			59,746	0	0	0
Microsoft Exchange Server Upgrade			0	0	0	25,000
Community Development Software (Annual Subscription)			62,297	60,000	59,500	61,500
Licensing Software (Annual Subscription)			0	16,000	15,000	25,600
56050. Computer Hardware & Software	101,556	26,074	146,043	125,500	121,000	167,100
Whole Building Intercom System			0	0	0	150,000
Building Access Controls/Automation Systems Evaluation/Design Engineering			0	0	0	50,000
57000. Capital - Buildings	0	0	0	0	0	200,000
PC Replacement Program			37,456	42,000	41,500	45,000
Fiber Optic Network Installation			0	85,860	85,860	60,500
Virtualize Physical Servers in Data Center			123,987	0	0	0
Whole Room Uninterruptable Power Supply - Data Center			20,696	0	0	6,500
Automate Software Update Technology			0	0	0	44,000
Disaster Recovery Plan Development			0	111,000	100,000	5,000
IT Strategic Plan/Needs Assessment			0	0	0	0
57040. Capital - Operating Equipment	0	179,606	182,139	238,860	227,360	161,000
Total - Information Technology	$101,556	$205,680	$328,182	$364,360	$348,360	$528,100

ANNUAL BUDGET

POLICE DEPARTMENT - CAPITAL & EQUIPMENT REPLACEMENT FUND

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
In-Squad Computer & Docking Station Replacement			$28,414	$18,000	$18,000	$20,000
Livescan (Portable) Replacement			0	0	0	10,000
Livescan (Temporary Detention Area) Replacement			0	0	0	27,000
56050. Computer Hardware & Software	23,960	42,230	28,414	18,000	18,000	57,000
PD #1001 (Chief Vehicle) Replacement - Capitalized Lease Cost			25,922	0	0	0
PD #1002 (Training Vehicle) Replacement - Capitalized Lease Cost			0	28,100	0	42,766
PD #1003 (Investigations Vehicle) Replacement - Capitalized Lease Cost			0	0	0	42,766
PD #1004 (Deputy Chief Vehicle) Replacement - Capitalized Lease Cost			29,005	0	0	0
PD #1006 (Investigations Vehicle) Replacement - Capitalized Lease Cost			0	28,100	0	35,650
PD #1007 (Commander Vehicle) Replacement - Capitalized Lease Cost			0	28,100	0	41,520
PD #1008 (Eliminate from Fleet)			0	19,553	0	0
PD #1010 (Investigations Vehicle) Replacement - Capitalized Lease Cost			0	0	0	29,020
PD #1011 (Investigations Vehicle) Replacement - Capitalized Lease Cost			0	0	0	29,020
PD #1012 (Investigations Vehicle) Replacement - Capitalized Lease Cost			0	28,100	0	0
PD #1013 (Investigations Vehicle) Replacement - Capitalized Lease Cost			0	28,100	0	0
PD #1015 (Eliminate from Fleet)			0	28,100	0	0
PD #1016 (Eliminate from Fleet)			0	28,626	0	0
PD #1020 (Patrol Supervisor Vehicle) Replacement - Capitalized Lease Cost			0	0	0	39,174
PD #1021 (Patrol Supervisor Vehicle) Replacement - Capitalized Lease Cost			0	0	0	40,349
PD #1023 (Patrol Vehicle) Replacement - Capitalized Lease Cost			0	0	0	41,594
PD #1024 (Patrol Vehicle) Replacement - Capitalized Lease Cost			31,211	0	0	0
PD #1025 (Patrol Vehicle) Replacement - Capitalized Lease Cost			0	0	0	41,594
PD #1026 (Patrol Vehicle) Replacement - Capitalized Lease Cost			0	0	0	41,594
PD #1027 (Patrol Vehicle) Replacement - Capitalized Lease Cost			0	0	0	40,383
PD #1028 (Patrol Vehicle) Replacement - Capitalized Lease Cost			31,460	0	0	0
PD #1030 (Patrol Vehicle) Replacement - Capitalized Lease Cost			0	0	0	41,594
PD #1032 (Patrol Vehicle) Replacement - Capitalized Lease Cost			0	0	0	41,594
PD #1034 (Patrol Vehicle) Replacement - Capitalized Lease Cost			0	0	0	39,414
PD #1035 (Patrol Vehicle) Replacement - Capitalized Lease Cost			32,486	0	0	0
PD #1037 (Patrol Vehicle) Replacement - Capitalized Lease Cost			0	0	0	40,383
PD #1038 (Patrol Vehicle) Replacement - Capitalized Lease Cost			37,623	0	0	0
PD #1040 (CSO Vehicle) Replacement - Capitalized Lease Cost			0	0	0	31,598
PD #1041 (CSO Vehicle) Replacement - Capitalized Lease Cost			0	0	0	31,598
PD #1042 (CSO Vehicle) Replacement - Capitalized Lease Cost			0	0	0	31,598
PD #1043 (Evidence Technician Vehicle) Replacement - Capitalized Lease Cost			0	23,372	0	36,720
PD #1044 (Special Assignment Vehicle) Replacement - Capitalized Lease Cost			0	23,709	0	28,175
Lightbar Equipment			0	0	0	27,000
57030. Capital - Automotive Equipment	166,189	151,341	187,707	263,860	0	815,104

ANNUAL BUDGET

POLICE DEPARTMENT - CAPITAL & EQUIPMENT REPLACEMENT FUND (CONT'D)

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
Copier Replacement (Patrol)			0	0	0	7,000
Starcom21 Single Band Portable (89) and Mobile (24) Radios			0	0	0	461,473
57040. Capital - Departmental Equipment	6,548	0	0	0	0	468,473
Total - Police	$196,697	$193,571	$216,121	$281,860	$18,000	$1,340,577

ANNUAL BUDGET

COMMUNITY DEVELOPMENT DEPARTMENT - CAPITAL & EQUIPMENT REPLACEMENT FUND

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
Area 1 Preliminary Flood Mitigation Engineering			$0	$0	$0	$0
55010. Professional Services	45,829	21,570	0	0	0	0
55390. Sidewalk Maintenance & Repair	113,735	0	0	0	0	0
56050. Computer Hardware & Software	0	4,433	0	0	0	0
57000. Capital - Buildings	36,339	0	0	0	0	0
CD #41 (Engineer Vehicle) Replacement - Capitalized Lease Cost				0	0	30,885
CD #49 (Engineer Vehicle) Eliminate from Fleet			0	28,626	0	0
57030. Capital - Automotive Equipment	0	0	0	28,626	0	30,885
Crystal Creek Surveying (Culverts)			5,330	0	0	0
Barlina Culvert Replacement			8,467	0	0	0
Broadway Culvert Replacement			7,314	0	0	0
Country Club Culvert Replacement			7,314	0	0	0
Dartmoor Culvert Replacement			8,467	0	0	0
McHenry Ave Culvert Replacement			8,467	0	0	0
Nash Culvert Lining			283,769	0	0	0
Sewer Service - 510 Nash Road			20,427	0	0	0
Traffic Calming Solution - Congress/Exchange Dr			0	0	0	29,815
Traffic Calming Solution - Congress/Federal Dr			0	0	0	25,426
Parking Lot Repair/Resurface - Beardsley			0	140,000	140,000	0
Parking Lot Repair/Resurface - City Hall			0	0	0	0
LED Lighting Retrofit			0	0	0	68,000
Sidewalk Restoration (Downtown)			120,457	0	0	0
57100. Capital - Systems Improvements	404,228	0	470,012	140,000	140,000	123,241
Main/Crystal Lake Ave	0	0	0	0	0	145,900
57120. Land Acquisition	0	0	0	0	0	145,900
Total - Community Development	$600,131	$26,003	$470,012	$168,626	$140,000	$300,026

ANNUAL BUDGET

STREETS DIVISION - CAPITAL & EQUIPMENT REPLACEMENT FUND

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
Tree Remove & Replacement (EAB Erradication)			267,240	265,700	265,700	25,000
55010. Professional Services	877,672	253,617	267,240	265,700	265,700	25,000
Snow Route Optimization Software	0	0	0	0	0	50,000
56050. Computer Hardware & Software	0	0	0	0	0	50,000
56070. Automotive Supplies	43,698	48,274	0	0	0	0
Crash Attenuator			17,698	0	0	0
Sidewalk Tractor PW #475 Replacement			36,887	0	0	0
PW #401 (Superintendent Vehicle) Replacement - Capitalized Lease Cost			0	0	0	0
PW #402 (Supervisor Vehicle) Replacement - Capitalized Lease Cost			0	0	28,970	0
PW #403 (Single Axle Plow) Replacement - Capitalized Lease Cost			0	0	0	153,897
PW #403 After Market Equipment (not included in lease)			0	0	0	52,774
PW #405 (Grapple Truck) Replacement - Capitalized Lease Cost			0	124,944	0	114,335
PW #405 After Market Equipment (not included in lease)			0	0	0	24,333
PW #406 (Single Axle Plow) Replacement - Capitalized Lease Cost			0	0	0	153,897
PW #406 After Market Equipment (not included in lease)			0	0	0	52,774
PW #407 (Single Axle Plow) Replacement - Capitalized Lease Cost			0	0	0	153,897
PW #407 After Market Equipment (not included in lease)			0	0	0	52,774
PW #408 (Tandem Axle Plow) Replacement - Capitalized Lease Cost			0	227,373	0	149,415
PW #408 After Market Equipment (not included in lease)			0	0	0	51,237
PW #409 (32' Aerial Boom Truck) Replacement - Capitalized Lease Cost			0	0	0	114,335
PW #409 After Market Equipment (not included in lease)			0	0	0	24,333
PW #411 (Single Axle Plow) Replacement - Capitalized Lease Cost			0	0	0	153,897
PW #411 After Market Equipment (not included in lease)			0	0	0	52,774
PW #412 (Mini Dump) Replacement - Capitalized Lease Cost			0	56,093	0	38,970
PW #413 (Mini Dump) Replacement - Capitalized Lease Cost			0	0	0	0
PW #414 (Single Axle Plow) Replacement - Capitalized Lease Cost			0	0	0	153,897
PW #414 After Market Equipment (not included in lease)			0	0	0	52,774
PW #415 (Single Axle Plow) Replacement - Capitalized Lease Cost			0	0	0	153,897
PW #415 After Market Equipment (not included in lease)			0	0	0	52,774
PW #416 (Single Axle Plow) Replacement - Capitalized Lease Cost			0	0	0	153,897
PW #416 After Market Equipment (not included in lease)			0	0	0	52,774
PW #417 (Single Axle Plow) Replacement - Capitalized Lease Cost			0	0	0	153,897
PW #417 After Market Equipment (not included in lease)			0	0	0	52,774
PW #424 (Sweeper) Replacement - Capitalized Lease Cost			0	0	0	173,813
PW #429 (Chipper/Plow) Replacement - Capitalized Lease Cost			0	42,461	0	41,560
PW #433 (Single Axle Plow) Replacement - Capitalized Lease Cost			0	0	0	153,897
PW #433 After Market Equipment (not included in lease)			0	0	0	52,774

ANNUAL BUDGET

STREETS DIVISION - CAPITAL & EQUIPMENT REPLACEMENT FUND (CONT'D)

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
PW #436 (Pickup Truck) Replacement - Capitalized Lease Cost			0	28,626	0	0
PW #437 (Pickup Truck) Replacement - Capitalized Lease Cost			0	41,514	32,565	0
PW #439 (60' Aerial Boom Truck) Replacement - Capitalized Lease Cost			0	0	0	0
PW #439 After Market Equipment (not included in lease)			0	0	0	0
57030. Capital - Automotive Equipment	218,062	296,653	54,585	521,011	61,535	2,592,370
Starcom21 Dual Band Portable Radio	0	0	0	0	0	7,100
57040. Capital - Operating Equipment	0	0	0	0	0	7,100
Guardrail Improvements - Woodstock St	0	0	0	0	0	25,000
57100. Capital - Systems Improvements	0	0	0	0	0	25,000
Total - Streets	$1,139,431	$598,544	$321,825	$786,711	$327,235	$2,699,470

ANNUAL BUDGET

FLEET & FACILITY SERVICES DIVISION - CAPITAL & EQUIPMENT REPLACEMENT FUND

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
55010. Professional Services	$0	$0	$0	$0	$0	$0
Asset Management Software			0	33,600	33,600	34,272
56050. Computer Hardware & Software	65,094	12,757	0	33,600	33,600	34,272
Air Duct Cleaning (City Hall)			0	0	0	95,000
Boiler Water Pretreatment Tank System (City Hall)			0	0	0	30,000
Security Enhancements (City Hall Council Chambers, Administrative Areas)			0	50,000	50,000	0
Carpet Replacement (City Hall Administrative Areas)			0	0	0	0
Cat Walk & Railing (City Hall 2nd Floor)			0	21,000	21,000	0
Closed Transition ATS Replacement			35,372	0	0	0
Fire Alarm Panel (Downtown Train Station)			0	0	0	10,000
Fuel Island Replacement (City Hall)			0	0	0	400,000
Gas Monitoring System Sensor Replacement			0	0	0	11,000
MDF Grounding and Bonding (IT areas)			24,497	0	0	0
Mechanical Needs Assessment (Building & Facilities Master Plan)			0	0	0	0
Variable Frequency Drive Replacement (HVAC system and supply fans)			16,474	18,000	18,000	0
Office Modifications (NAPA Parts Room)			0	22,000	17,000	0
Light Curtains (PW Garage)			0	0	0	20,000
Water Management Plan (City Hall, Fire Stations, WW)			0	0	0	10,000
57000. Capital - Buildings	70,630	177,821	76,343	111,000	106,000	576,000
Vehicle (Forklift) Replacement			0	0	0	30,000
PW #12 (Pool Truck) Replacement - Capitalized Lease Cost			0	28,626	23,755	0
PW #15 (Superintendent Vehicle) Replacement - Capitalized Lease Cost			0	0	0	36,720
57030. Capital - Automotive Equipment	69,029	101,786	0	28,626	23,755	66,720
57040. Capital - Operating Equipment	0	0	0	0	0	0
Total - Fleet & Facility Services	$204,753	$292,364	$76,343	$173,226	$163,355	$676,992

ANNUAL BUDGET

FIRE RESCUE - CAPITAL & EQUIPMENT REPLACEMENT FUND

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
Server Room Repair (Station #3)			0	0	0	15,000
57000. Capital - Buildings	0	0	0	0	0	15,000
Ambulance Replacement			186,957	0	0	0
CLRFPD Contribution			0	0	0	0
Ambulance Replacement (Bariatric)			226,571	0	0	0
FD #302 (Chief Vehicle) Replacement - Capitlized Lease Cost			0	0	0	42,766
FD #332 (Battalion Chief Vehicle) Replacement - Capitalized Lease Cost			0	0	27,540	0
FD #333 (Support/Towing Vehicle) Replacement - Capitalized Lease Cost			0	28,626	0	38,930
FD #336 (Battalion Chief Vehicle) Replacement - Capitalized Lease Cost			0	23,709	0	42,766
FD #337 (Training/Pool Vehicle) Replacement - Capitalized Lease Cost			0	19,553	0	0
FD #340 (2002 E-One Pumper)			0	535,000	0	0
FD #342 (2006 Pierce Engine) Replacement			0	0	0	375,000
FD #350 (2014 Ford F450 Ambulance) Replacement			0	199,500	0	176,759
FD #350 Power Load System			0	0	0	30,731
FD #355 (2013 Ford F450 Ambulance) Replacement			0	0	0	176,759
FD #355 Power Load System			0	0	0	30,731
FD #359 (Support Vehicle) Replacement - Capitalized Lease Cost			0	0	0	40,098
57030. Capital - Automotive Equipment	0	0	413,528	806,388	27,540	954,540
CLWAN Redundat Equipment (Backup)			97,901	0	0	0
Starcom21 Dual Band Portable (73) and Mobile (6) Radios			0	0	0	542,752
SCBA Fit Testing Equipment Replacement			16,209	0	0	0
SCBA Bottles Replacement			0	0	0	0
Thermal Imaging Camera Replacement			11,200	0	0	0
Video Conferencing Equipment Replacement			0	47,005	0	0
CLRFPD Contribution			0	(47,005)	0	0
57160. Capital - Departmental Equipment	0	0	125,310	0	0	542,752
Total - Fire Rescue	$0	$0	$538,838	$806,388	$27,540	$1,512,292

ANNUAL BUDGET

ROAD RESURFACING - CAPITAL & EQUIPMENT REPLACEMENT FUND

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
Pavement Marking Program			$44,786	$90,000	$76,423	$50,000
Bike Lanes (every 5 years)						0
Pavement Preservation Program			9,796	50,000	48,657	50,000
Pavement Repair - Glenn Alley			22,163	0	0	0
Street Resurfacing Program (includes manhole lids)			1,805,754	1,750,000	1,596,682	2,050,000
Pedestrian & Traffic Safety Improvements			0	50,000	17,305	50,000
55380. Street Maintenance & Repair	0	0	1,882,499	1,940,000	1,739,067	2,200,000
55390. Sidewalk Maintenance & Repair			85,955	100,000	95,600	100,000
Contractual Services	0	0	85,955	100,000	95,600	100,000
Total - Roadways (Non-MFT)	$0	$0	$1,968,454	$2,040,000	$1,834,667	$2,300,000

ANNUAL BUDGET

ROAD RECONSTRUCTION - CAPITAL & EQUIPMENT REPLACEMENT FUND

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
Roadways						
IL 176/Briarwood			$0	$255,000	$0	$255,000
IL 176/Walkup			0	0	0	0
Main/Crystal Lake Ave Improvement			37,640	179,000	126,200	503,946
Willow Creek Contribution			0	0	0	0
North Main Improvement			26,107	380,000	50,000	134,721
South Main Widening			3,666	991,000	0	991,000
Pingree/Congress			172,885	0	0	0
Pingree/Congress-Federal Participation (IDOT)			353,080	0	0	0
US 14/Virginia			25,584	144,000	95,800	250,708
Dole Avenue Reconstruction						
Design (to include sanitary sewer lining and water main upgrades)			0	0	0	100,000
Construction			0	0	0	0
Water Main Replacement (see Fund 630)			0	0	0	0
Sanitary Sewer Lining (see Fund 630)			0	0	0	0
McHenry Ave Erosion Control - Design			0	0	0	200,000
Traffic Signals						
Signal Installation - IL 176/Mt Thabor-Haligus			0	0	0	25,300
Illuminated Street Signs - US 14/IL 176			89,233	0	0	0
Multi-Use Paths						
Country Club Multi-Use Path			5,975	247,025	11,333	81,000
Ackman @ Amberwood Rd Crossing			9,940	0	0	345,721
Huntley Rd Crossing			9,940	0	0	80,000
57080. Capital - Streets	0	0	734,050	2,196,025	283,333	2,967,396
Salt Storage Dome	0	0	0	0	0	350,000
57100. Capital - Buildings	0	0	0	0	0	350,000
Main/Crystal Lake Ave				75,000	75,000	0
North Main Street				0	0	197,479
57120. Capital - Land	0	0	0	75,000	75,000	197,479
Total - Roadway Improvements (MFT)	$0	$0	$734,050	$2,271,025	$358,333	$3,514,875

ANNUAL BUDGET

THREE OAKS RECREATION AREA - CAPITAL & EQUIPMENT REPLACEMENT FUND

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
Three Oaks Master Plan Update			0	17,000	17,000	0
Canoe/Kayak Replacement			3,318	3,850	0	0
Row Boat Replacement (14')			0	0	1,300	2,000
Sail/Pontoon Boat Replacement			6,634	0	0	0
Paddleboat Replacement			0	0	0	7,650
Pavillion Enclosure			6,408	0	0	0
Water Level Study			5,530	0	0	0
Golf Cart			0	0	0	9,545
Beach/Marina Cameras plus Server			0	0	0	20,000
Water Bottle Filling Station (Beach & Marina)			0	0	0	12,200
57040. Capital - Operating Equipment	0	0	21,890	20,850	18,300	51,395
Retaining Wall Installation (Swim Beach)			17,240	0	0	0
Irrigation Pump Relocation			0	0	0	0
Irrigation System Enlargement			0	70,000	61,500	0
Shade Structure (Scuba Area)			5,353	0	0	0
Shade Structure (Splash Pad)			0	0	0	42,747
Playground Soft Surface Replacement			0	0	0	67,000
Temporary Emergency Erosion Control			1,757	0	0	0
Parking Lot Seal Coat and Crack Filling			0	61,862	23,000	0
57100. Capital - Systems Improvements	0	0	24,350	131,862	84,500	109,747
Total - Three Oaks Recreation Area	$0	$0	$46,240	$152,712	$102,800	$161,142

ANNUAL BUDGET

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

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
CMO #20 (2013 Ford Taurus) Replacement			0	0	0	6,400
PD #1002 (Training Vehicle) Replacement			0	10,021	0	8,553
PD #1003 (Investigations Vehicle) Replacement			0	0	0	8,553
PD #1006 (Investigations Vehicle) Replacement			0	10,021	0	7,130
PD #1007 (Commander Vehicle) Replacement			0	10,021	0	8,304
PD #1008 (Eliminate from Fleet)			0	4,596	0	0
PD #1010 (Investigations Vehicle) Replacement			0	0	0	5,804
PD #1011 (Investigations Vehicle) Replacement			0	0	0	5,804
PD #1012 (Investigations Vehicle) Replacement			0	10,021	0	0
PD #1013 (Investigations Vehicle) Replacement			0	10,021	0	0
PD #1015 (Eliminate from Fleet)			0	10,021	0	0
PD #1016 (Eliminate from Fleet)			0	6,728	0	0
PD #1020 (Patrol Supervisor Vehicle) Replacement			0	0	0	13,058
PD #1021 (Patrol Supervisor Vehicle) Replacement			0	0	0	13,450
PD #1023 (Patrol Vehicle) Replacement			0	0	0	13,865
PD #1025 (Patrol Vehicle) Replacement			0	0	0	13,865
PD #1026 (Patrol Vehicle) Replacement			0	0	0	13,865
PD #1027 (Patrol Vehicle) Replacement			0	0	0	13,461
PD #1030 (Patrol Vehicle) Replacement			0	0	0	13,865
PD #1032 (Patrol Vehicle) Replacement			0	0	0	13,865
PD #1034 (Patrol Vehicle) Replacement			0	0	0	13,138
PD #1037 (Patrol Vehicle) Replacement			0	0	0	13,461
PD #1040 (CSO Vehicle) Replacement			0	0	0	10,533
PD #1041 (CSO Vehicle) Replacement			0	0	0	10,533
PD #1042 (CSO Vehicle) Replacement			0	0	0	10,533
PD #1043 (Evidence Technician Vehicle) Replacement			0	5,493	0	7,344
PD #1044 (Special Assignment Vehicle) Replacement			0	5,573	0	5,635
CD #41 (Engineer Vehicle) Replacement			0	0	0	6,177
CD #49 (Engineer Vehicle) Eliminate from Fleet			0	6,728	0	0

ANNUAL BUDGET

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

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
PW #12 (Pool Truck) Replacement			0	6,728	1,584	4,751
PW #15 (Superintendent Vehicle) Replacement			0	0	0	7,344
PW #402 (Supervisor Vehicle) Replacement			0	0	1,931	5,794
PW #403 (Single Axle Plow) Replacement			0	0	0	30,779
PW #405 (Grapple Truck) Replacement			0	22,080	0	22,867
PW #406 (Single Axle Plow) Replacement			0	0	0	30,779
PW #407 (Single Axle Plow) Replacement			0	0	0	30,779
PW #408 (Tandem Axle Plow) Replacement			0	40,548	0	29,883
PW #409 (32' Aerial Boom Truck) Replacement			0	0	0	22,867
PW #411 (Single Axle Plow) Replacement			0	0	0	30,779
PW #412 (Mini Dump) Replacement			0	10,223	0	7,794
PW #414 (Single Axle Plow) Replacement			0	0	0	30,779
PW #415 (Single Axle Plow) Replacement			0	0	0	30,779
PW #416 (Single Axle Plow) Replacement			0	0	0	30,779
PW #417 (Single Axle Plow) Replacement			0	0	0	30,779
PW #424 (Sweeper) Replacement			0	0	0	34,763
PW #429 (Chipper/Plow) Replacement			0	8,461	0	8,312
PW #433 (Single Axle Plow) Replacement			0	0	0	30,779
PW #436 (Pickup Truck) Replacement			0	6,726	0	0
FD #302 (Chief Vehicle) Replacement			0	0	0	8,553
FD #332 (Battalion Chief Vehicle) Replacement			0	0	4,604	5,508
FD #333 (Support/Towing Vehicle) Replacement			0	6,728	0	7,786
FD #336 (Battalion Chief Vehicle) Replacement			0	5,573	0	8,554
FD #337 (Training/Pool Vehicle) Replacement			0	4,596	0	0
FD #359 (Support Vehicle) Replacement			0	0	0	8,020
58150. Lease Payments	0	0	0	200,907	8,119	697,004
Total Debt Service - Lease Payments	$0	$0	$0	$200,907	$8,119	$697,004

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2019/2020

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, 2018, the plan fiduciary net position as a percentage of the total pension liability, was 57.0%. The tax levy passed in December 2018 is intended to fund the 2019/2020 budget.

ANNUAL BUDGET

POLICE PENSION FUND SUMMARY

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
REVENUES						
40030. Employer Contribution	$2,059,342	$1,989,776	$2,089,940	$2,418,485	$2,418,485	$2,391,323
47010. Interest Income	(354,778)	3,543,502	2,995,201	1,100,000	1,100,000	1,100,000
48790. Employee Contribution	579,535	551,461	570,493	590,000	590,000	590,000
48990. Miscellaneous	25	100	0	0	0	0
Total Revenues	$2,284,124	$6,084,839	$5,655,634	$4,108,485	$4,108,485	$4,081,323
EXPENDITURES						
Police Pension Board	$2,485,021	$2,753,250	$2,945,010	$3,221,300	$3,162,082	$3,322,100
Total Expenditures	$2,485,021	$2,753,250	$2,945,010	$3,221,300	$3,162,082	$3,322,100
Net Change in Fund Balance	($200,897)	$3,331,589	$2,710,624	$887,185	$946,403	$759,223
Beginning Fund Balance	$33,757,017	$33,556,120	$36,887,709	$39,598,333	$39,598,333	$40,544,736
Restricted or Assigned Fund Balance	0	0	0	0	0	0
Available Fund Balance	$33,556,120	$36,887,709	$39,598,333	$40,485,518	$40,544,736	$41,303,959

ANNUAL BUDGET

POLICE PENSION BOARD

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
54195. Pension Payments	$2,258,561	$2,564,023	$2,763,423	$3,000,000	$2,970,000	$3,100,000
Personnel Services	2,258,561	2,564,023	2,763,423	3,000,000	2,970,000	3,100,000
55010. Professional Services	204,195	165,175	166,401	191,000	175,000	191,000
55030. Legal Services	9,063	10,737	2,863	15,000	4,000	15,000
55200. Training	2,025	1,340	0	2,000	0	2,000
55220. Dues and Subscriptions	795	795	795	1,000	795	1,000
55240. Insurance and Bonding Services	4,010	4,390	4,814	5,300	4,909	5,300
55630. State Filing Fee	6,372	6,790	6,714	7,000	7,378	7,800
Contractual Services	226,460	189,227	181,587	221,300	192,082	222,100
Total - Police Pension Board	$2,485,021	$2,753,250	$2,945,010	$3,221,300	$3,162,082	$3,322,100

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2019/2020

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, 2018, the plan fiduciary net position as a percentage of the total pension liability, was 68.4%. The tax levy passed in December 2018 is intended to fund the 2019/2020 budget.

ANNUAL BUDGET

FIREFIGHTERS' PENSION FUND SUMMARY

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
REVENUES						
40030. Employer Contribution	$1,928,927	$1,690,980	$1,608,539	$1,884,348	$1,884,348	$1,847,033
47010. Interest Income	373,384	2,598,902	2,187,480	900,000	900,000	900,000
48790. Employee Contribution	570,934	544,683	584,464	621,400	621,400	621,400
48990. Miscellaneous	50	0	20	0	0	0
Total Revenues	$2,873,295	$4,834,565	$4,380,503	$3,405,748	$3,405,748	$3,368,433
EXPENDITURES						
Police Pension Board	$1,418,312	$1,527,869	$1,637,945	$1,757,200	$1,519,973	$1,779,700
Total Expenditures	$1,418,312	$1,527,869	$1,637,945	$1,757,200	$1,519,973	$1,779,700
Net Change in Fund Balance	$1,454,983	$3,306,696	$2,742,558	$1,648,548	$1,885,775	$1,588,733
Beginning Fund Balance	$27,682,244	$29,137,227	$32,443,923	$35,186,481	$35,186,481	$37,072,256
Restricted or Assigned Fund Balance	0	0	0	0	0	0
Available Fund Balance	$29,137,227	$32,443,923	$35,186,481	$36,835,029	$37,072,256	$38,660,989

ANNUAL BUDGET

FIREFIGHTERS' PENSION BOARD

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
54195. Pension Payments	$1,286,016	$1,381,293	$1,495,603	$1,600,000	$1,356,896	$1,600,000
Personnel Services	1,286,016	1,381,293	1,495,603	1,600,000	1,356,896	1,600,000
55010. Professional Services	104,957	114,539	125,482	130,000	141,000	151,000
55030. Legal Services	15,606	17,959	3,593	12,000	7,000	12,000
55200. Training	1,830	2,335	2,013	2,100	1,500	2,100
55220. Dues and Subscriptions	0	795	0	1,000	1,590	1,600
55240. Insurance and Bonding Services	4,909	5,376	5,426	6,000	5,497	6,000
55630. State Filing Fee	4,994	5,572	5,828	6,100	6,490	7,000
Contractual Services	132,296	146,576	142,342	157,200	163,077	179,700
Total - Firefighters Pension Board	$1,418,312	$1,527,869	$1,637,945	$1,757,200	$1,519,973	$1,779,700

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2019/2020

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 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
REVENUES						
44300. Police Fines	$0	$0	$0	$0	$0	$45,000
45300. Parking Fees	0	0	284,580	282,500	265,000	265,000
47010. Interest Income	0	0	17	0	750	0
Total Revenues	$0	$0	$284,597	$282,500	$265,750	$310,000
EXPENDITURES						
Streets	$0	$0	$199,391	$252,817	$252,817	$319,206
Total Expenditures	$0	$0	$199,391	$252,817	$252,817	$319,206
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	$0	$0	$85,206	$29,683	$12,933	($9,206)
OTHER FINANCING SOURCES (USES)						
Transfer Out						
Capital Replacement Fund	$0	$0	$0	$0	$0	$0
Total Other Financing Sources (Uses)	$0	$0	$0	$0	$0	$0
Net Change in Fund Balance	$0	$0	$85,206	$29,683	$12,933	($9,206)
Beginning Fund Balance	$0	$0	$0	$85,206	$85,206	$98,139
Restricted or Assigned Fund Balance	0	0	0	0	0	0
Available Fund Balance	$0	$0	$85,206	$114,889	$98,139	$88,933

ANNUAL BUDGET

COMMUTER PARKING FUND

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
54110. Wages - Full Time Employees	$0	$0	$45,116	$60,664	$60,664	$100,350
54150. Overtime	0	0	24,960	24,960	24,960	25,710
54200. Group Health Insurance	0	0	9,033	14,916	14,916	35,097
54301. Employer's Social Security	0	0	4,346	5,311	5,311	7,816
54302. Employer's IMRF	0	0	8,962	11,273	11,273	13,955
54303. Employer's Medicare	0	0	1,016	1,243	1,243	1,828
Personnel Services	0	0	93,433	118,367	118,367	184,756
55010. Professional Services	0	0	35,734	62,500	62,200	62,500
55160. Postage & Freight	0	0	3,052	3,200	3,500	3,200
55260. Utilities	0	0	9,249	7,200	7,200	7,200
55320. Operating Equipment Maintenanc	0	0	37,992	41,000	41,000	41,000
55680. Rent - Buildings & Equipment	0	0	15,054	16,000	16,000	16,000
Contractual Services	0	0	101,081	129,900	129,900	129,900
56000. Office Supplies	0	0	4,877	2,750	2,750	2,750
56040. Motor Fuel & Lubricants	0	0	0	1,800	1,800	1,800
Material & Supplies	0	0	4,877	4,550	4,550	4,550
Total - Streets	$0	$0	$199,391	$252,817	$252,817	$319,206

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 2019/2020 are funds to provide for parking enforcement activities, lighting, snow and ice control, lawn care and general maintenance. Also reflected in the fiscal year 2019/2020 budget are costs for prepaid parking passes and software support for Passport, a pay-by-phone mobile application.

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2019/2020

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 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
REVENUES						
41700. Grant Proceeds - State of IL	$0	$0	$0	$0	$0	$0
47010. Interest Income	(29)	61	16	0	0	0
48100. Capital Facility Fees	5,090	0	10,180	0	0	0
48990. Miscellaneous Income	0	22,636	0	0	0	0
Total Revenues	$5,061	$22,697	$10,196	$0	$0	$0
EXPENDITURES						
Three Oaks Recreation Area	$100,667	$921,585	$99,345	$0	$0	$0
Total Expenditures	$100,667	$921,585	$99,345	$0	$0	$0
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	($95,606)	($898,888)	($89,149)	$0	$0	$0
OTHER FINANCING SOURCES (USES)						
Transfer In						
Home Rule Sales Tax Fund	$0	$898,888	$0	$0	$0	$0
Total Other Financing Sources (Uses)	$0	$898,888	$0	$0	$0	$0
Net Change in Fund Balance	($95,606)	$0	($89,149)	$0	$0	$0
Beginning Fund Balance	$193,425	$97,819	$97,819	$8,670	$8,670	$8,670
Restricted or Assigned Fund Balance	(97,819)	(97,819)	0	0	0	0
Available Fund Balance	($0)	($0)	$8,670	$8,670	$8,670	$8,670

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2019/2020

DEBT SERVICE FUNDS

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2019/2020

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, 2019 will be $9,477,555.

ANNUAL BUDGET

THREE OAKS DEBT SERVICE FUND SUMMARY

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
EXPENDITURES						
City Administration	$1,049,851	$1,052,634	$1,050,835	$1,076,960	$1,076,960	$1,170,091
Total Expenditures	$1,049,851	$1,052,634	$1,050,835	$1,076,960	$1,076,960	$1,170,091
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	($1,049,851)	($1,052,634)	($1,050,835)	($1,076,960)	($1,076,960)	($1,170,091)
OTHER FINANCING SOURCES (USES)						
Transfer In						
General Fund	$0	$0	$1,037,665	$1,064,510	$1,051,360	$1,144,541
Home Rule Sales Tax Fund	1,049,851	1,050,984	0	0	0	0
Vulcan Lakes TIF Fund	0	1,650	13,170	12,450	25,600	25,550
Total Other Financing Sources (Uses)	$1,049,851	$1,052,634	$1,050,835	$1,076,960	$1,076,960	$1,170,091
Net Change in Fund Balance	$0	$0	$0	$0	$0	($0)
Beginning Fund Balance	($0)	($0)	($0)	$0	$0	$0
Restricted or Assigned Fund Balance	0	0	0	0	0	0
Available Fund Balance	($0)	($0)	$0	$0	$0	$0

ANNUAL BUDGET

DEBT SERVICE - THREE OAKS DEBT SERVICE FUND

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
55010. Professional Services	$994	$994	$1,641	$1,000	$1,000	$1,000
Contractual Services	994	994	1,641	1,000	1,000	1,000
58100. Debt Service - Principa	658,464	679,041	695,503	716,080	716,080	740,772
58110. Debt Service - Interest	390,393	372,599	353,691	359,880	359,880	428,319
Debt Service	1,048,857	1,051,640	1,049,194	1,075,960	1,075,960	1,169,091
Total - City Administration	$1,049,851	$1,052,634	$1,050,835	$1,076,960	$1,076,960	$1,170,091

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2019/2020

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, 2019 will be $254,893.

ANNUAL BUDGET

SEECOM PROJECT DEBT SERVICE FUND SUMMARY

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
REVENUES						
47010. Interest Income	$0	$0	$0	$0	$0	$0
48950. Reimbursements	265,423	268,975	270,270	269,352	269,352	259,824
Total Revenues	$265,423	$268,975	$270,270	$269,352	$269,352	$259,824
EXPENDITURES						
City Administration	$265,423	$268,975	$270,270	$269,352	$269,352	$259,991
Total Expenditures	$265,423	$268,975	$270,270	$269,352	$269,352	$259,991
Net Change in Fund Balance	$0	$0	$0	$0	$0	($167)
Beginning Fund Balance	$167	$167	$167	$167	$167	$167
Restricted or Assigned Fund Balanc	0	0	0	0	0	0
Available Fund Balance	$167	$167	$167	$167	$167	$0

ANNUAL BUDGET

DEBT SERVICE - SEECOM PROJECT DEBT SERVICE FUND

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
58100. Debt Service - Principa	$240,268	$248,625	$254,893	$259,072	$259,072	$254,893
58110. Debt Service - Interest	25,155	20,350	15,377	10,280	10,280	5,098
Debt Service	265,423	268,975	270,270	269,352	269,352	259,991
Total - City Administration	$265,423	$268,975	$270,270	$269,352	$269,352	$259,991

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2019/2020

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, 2019 will be $116,190.

ANNUAL BUDGET

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

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
REVENUES						
40150. Property Tax	$53,129	$50,296	$48,523	$50,000	$38,298	$35,000
47010. Interest Income	354	122	124	0	3,500	1,478
48950. Reimbursements	107,246	30,017	80,638	22,000	14,170	12,000
48990. Miscellaneous Income	0	0	0	0	0	0
Total Revenues	$160,729	$80,435	$129,285	$72,000	$55,968	$48,478
EXPENDITURES						
City Administration	$229,451	$151,660	$194,485	$150,181	$166,479	$141,915
Total Expenditures	$229,451	$151,660	$194,485	$150,181	$166,479	$141,915
Net Change in Fund Balance	($68,722)	($71,225)	($65,200)	($78,181)	($110,511)	($93,437)
Beginning Fund Balance	$611,338	$542,616	$471,391	$406,191	$406,191	$295,680
Restricted or Assigned Fund Balanc	0	0	0	0	0	0
Available Fund Balance	$542,616	$471,391	$406,191	$328,010	$295,680	$202,243

ANNUAL BUDGET

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

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
55010. Professional Services	$5,470	$5,476	$5,482	$5,400	$5,400	$5,400
58900. Miscellaneous	102,990	23,575	65,803	22,000	38,298	18,000
Contractual Services	108,460	29,051	71,285	27,400	43,698	23,400
58100. Debt Service - Principa	109,524	113,333	116,190	118,095	118,095	116,191
58110. Debt Service - Interest	11,467	9,276	7,010	4,686	4,686	2,324
Debt Service	120,991	122,609	123,200	122,781	122,781	118,515
Total - City Administration	$229,451	$151,660	$194,485	$150,181	$166,479	$141,915

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2019/2020

TIF FUNDS

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2019/2020

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 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
REVENUES						
40175. Property Taxes - TIF	$520	$508	$120,571	$3,000	$322	$300
47010. Interest Income	182	66	109	15	2,000	350
48950. Reimbursements						
Willow Creek (CL Ave/Main Easements)		0	0	0	0	33,400
Total Revenues	$702	$574	$120,680	$3,015	$2,322	$34,050
EXPENDITURES						
Community Development	$500	$700	$550	$550	$600	$650
Total Expenditures	$500	$700	$550	$550	$600	$650
OTHER FINANCING SOURCES (USES)						
Transer Out						
Capital Replacement Fund	$0	$0	$0	$0	$0	($145,900)
Total Other Financing Sources (Uses)	$0	$0	$0	$0	$0	($145,900)
Net Change in Fund Balance	$202	($126)	$120,130	$2,465	$1,722	($112,500)
Beginning Fund Balance	$292,273	$292,475	$292,349	$412,479	$412,479	$414,201
Restricted or Assigned Fund Balance	0	0	0	0	0	0
Available Fund Balance	$292,475	$292,349	$412,479	$414,944	$414,201	$301,701

ANNUAL BUDGET

COMMUNITY DEVELOPMENT DEPARTMENT - MAIN STREET TIF FUND

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
55010. Professional Services	$500	$700	$550	$550	$600	$650
Contractual Services	500	700	550	550	600	650
Total - Community Developmen	$500	$700	$550	$550	$600	$650

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 2019/2020 are for audit services.

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2019/2020

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 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
REVENUES						
40175. Property Taxes - TIF	$12,177	$10,095	$25,933	$25,000	$54,786	$55,000
47010. Interest Income	2	0	2	0	0	0
Total Revenues	$12,179	$10,095	$25,935	$25,000	$54,786	$55,000
EXPENDITURES						
Community Development	$500	$500	$550	$550	$600	$650
Total Expenditures	$500	$500	$550	$550	$600	$650
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	$11,679	$9,595	$25,385	$24,450	$54,186	$54,350
OTHER FINANCING SOURCES (USES)						
Transfer Out						
General Fund	$0	$0	($25,385)	($24,450)	($54,186)	($54,350)
Home Rule Sales Tax Fund	(11,679)	(9,595)	0	0	0	0
Total Other Financing Sources (Uses)	($11,679)	($9,595)	($25,385)	($24,450)	($54,186)	($54,350)
Net Change in Fund Balance	$0	$0	$0	$0	$0	$0
Beginning Fund Balance	$0	$0	$0	$0	$0	$0
Restricted or Assigned Fund Balance	0	0	0	0	0	0
Available Fund Balance	$0	$0	$0	$0	$0	$0

ANNUAL BUDGET

COMMUNITY DEVELOPMENT DEPARTMENT - VIRGINIA STREET TIF FUND

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
55010. Professional Services	$500	$500	$550	$550	$600	$650
Contractual Services	500	500	550	550	600	650
Total - Community Developmen	$500	$500	$550	$550	$600	$650

ACCOUNT INFORMATION

COMMUNITY DEVELOPMENT DEPARTMENT – VIRGINIA 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 2019/2020 are for audit services.

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2019/2020

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 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
REVENUES						
40175. Property Taxes - TIF	$0	$2,150	$13,719	$13,000	$26,200	$26,200
47010. Interest Income	0	0	1	0	0	0
Total Revenues	$0	$2,150	$13,720	$13,000	$26,200	$26,200
EXPENDITURES						
Community Development	$500	$500	$550	$550	$600	$650
Total Expenditures	$500	$500	$550	$550	$600	$650
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	($500)	$1,650	$13,170	$12,450	$25,600	$25,550

ANNUAL BUDGET

VULCAN LAKES TIF FUND SUMMARY (CONT'D)

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
OTHER FINANCING SOURCES (USES)						
Transfer In						
General Fund	$500	$0	$0	$0	$0	$0
Transfer Out						
Three Oaks Debt Service Fund	0	(1,650)	(13,170)	(12,450)	(25,600)	(25,550)
Total Other Financing Sources (Uses)	$500	($1,650)	($13,170)	($12,450)	($25,600)	($25,550)
Net Change in Fund Balance	$0	$0	$0	$0	$0	$0
Beginning Fund Balance	$0	$0	$0	$0	$0	$0
Restricted or Assigned Fund Balance	0	0	0	0	0	0
Available Fund Balance	$0	$0	$0	$0	$0	$0

ANNUAL BUDGET

COMMUNITY DEVELOPMENT DEPARTMENT – VULCAN LAKES TIF FUND

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Budget	Fiscal 2019 Estimate	Fiscal 2020 Budget
55010. Professional Services	$500	$500	$550	$550	$600	$650
Contractual Services	500	500	550	550	600	650
Total - Community Developmen	$500	$500	$550	$550	$600	$650

ACCOUNT INFORMATION

COMMUNITY DEVELOPMENT DEPARTMENT – VULCAN LAKES 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 2019/2020 are for audit services.

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2019/2020

SUPPLEMENTAL INFORMATION

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2019/2020

BUDGET APPROVAL

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

BEGINNING MAY 1, 2019 AND ENDING APRIL 30, 2020

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 2, 2019; and

WHEREAS, after proper notice being given, a public hearing was conducted on April 16, 2019, to obtain public comment on the tentative annual budget for the City of Crystal Lake for the fiscal year beginning May 1, 2019 and ending April 30, 2020.

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, 2019 and ending April 30, 2020, 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 16th day of April 2019.

APPROVED:

_____

Aaron T. Shepley, Mayor

ATTEST:

_____

Nick Kachiroubas, City Clerk

PASSED: April 16, 2019

APPROVED: April 16, 2019

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

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2019/2020

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 2019/2020

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 2019/2020

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 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 2019-20 BUDGET CYCLE

Monday, September 10, 2018	Distribute FY2019-2020 Budget instructions to Departments
Thursday, October 25, 2018	Distribute Mid-Year Financial Review, and Tax Levy Discussion Memorandum to City Council
Tuesday, November 6, 2018	City Council consideration of a resolution determining the 2018 Tax Levy (the tax levy determination shall not be made less than 20 days prior to the adoption of the tax levy)
Saturday, November 24, 2018	Publish Notice of Truth in Taxation (notice to be published 7-14 days prior to public hearing)
Friday, December 14, 2018	FY2019-2020 Budget Request due from Departments FY2019-2020 Account Information due from Departments FY2019-2020 Objectives due from Departments
Tuesday, December 18, 2018	Public Hearing and Adoption of the 2018 Tax Levy
Wednesday, December 19, 2018	File 2018 Tax Levy with McHenry County Clerk
Thursday, March 21, 2019	Distribute Proposed FY2019-2020 Budget to City Council
	Distribute Five-Year Financial Review to City Council
Tuesday, April 2, 2019	Council consideration of a resolution to display publicly, the Proposed FY2019-2020 Budget and to set the Public Hearing date for the Proposed FY2019-2020 Budget (the tentative budget shall be available for public inspection at least 10 days prior to the passage of the annual budget)
Thursday, April 4, 2019	Budget Workshop Meeting
Saturday, April 6, 2019	Publish Notice of Public Hearing for the FY2019-2020 Budget
Tuesday, April 16, 2019	Public Hearing and Adoption of the FY2019-2020 City Budget and Salary Ordinance
	Adoption of the Five-Year Financial Plan
Friday, April 19, 2019	File Adopted FY2019-2020 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.

The City's maintains Policies and Procedures Manual. These policies are 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.

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 began 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

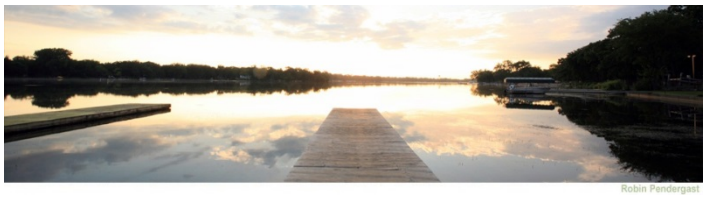
It is the policy of the City of Crystal Lake to promote a safe and healthy work environment for its employees. To this end, the following procedures are created in an effort to minimize exposure and absenteeism in the event that an influenza outbreak is a threat to our employees, their families and the 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.

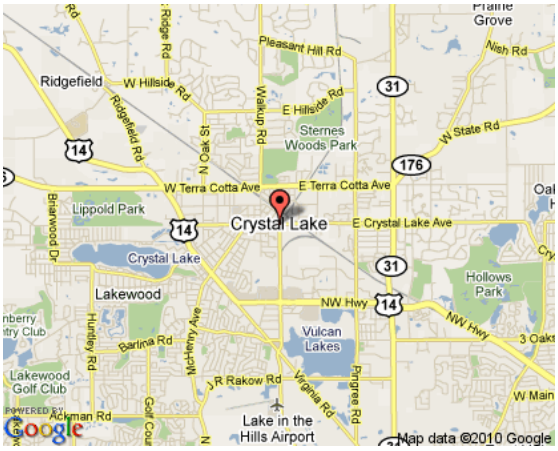
APPENDIX D - HISTORY OF CRYSTAL LAKE

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 E - 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 regular commercial needs for the immediate City population, and has continued as a regional point for commercial activities. 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. The years 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, 583,742 square feet was occupied by new and existing businesses. In 2016, Crystal Lake achieved the status of zero vacancies for the first time ever in the downtown, as well as filled 738,250 square feet of commercial space consisting of filling 677,566 square feet with new business

occupancies. In 2017, 791,274 square feet of commercial space was occupied by new and existing businesses.

Route 14 serves as a retail corridor for the City of Crystal Lake, highlighted by Crystal Point Shopping Center, County Corners Shopping Center, Crystal Lake Plaza 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, Dress Barn, Buy Buy Baby, Fresh Thyme and the newest additions of Planet Fitness and Party City. This center also includes other national tenants in outlots such as Barnes and Noble, Five Below and a Chili's restaurant. On the other end of the Route 14 retail corridor, the redevelopment of the former Sears site to build a new Mariano's store, was completed in the Spring of 2018. The Mariano's grand opening was the single largest grand opening, as reported by the Kroger representatives.

The Archway East Center development includes a Portillo's restaurant, Texas Roadhouse restaurant, Chick Fil-A, Mario Triccoci, Menards and three additional small independent retailers. Chipotle Mexican Grill, Jersey Mike's, 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 Summer of 2018, highlights of the new businesses that have either occupied space or leased space and are under construction, or relocated to larger buildings include: Five Below, Ross Dress for Less, The Fresh Market, 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, 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, Melissa's Chocolate Factory, 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, Anges Oh, Crystal Lake Self Storage, Barnwood Studios, Grandma's Basement, Crawford Supply Group, Paws on Pingree, Homes Heart Designs Inc., Has Tae 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, Halftime Pizza, Nancy's Pizza, Encore Music Academy, PRA Behavioral LLC, Express Employment Professionals, Evoke Products, Metrom Rail LLC, Burlington Coat Factory, Fresh Thyme Farmers Market, and LT Nail, Bucky's Convenience Store, Casey's General Store, Tommy's (2nd location), That's Amore (2nd location), Welders Supply Company, CVS Pharmacy, Subway, White Oak Interiors, Hertz, The Quarry Cable Park, Duke's on the Water, On The Brink Salon, Autotrol Corporation, Matt's Express Wash, MSupper Club, Carlos Mexican Grill, Breaking Bread, Monsters Ink Tattoo, Basic Logistics Inc., Hammortree Financial Services, Brow Boutique, Pink Pearls & Girly Girls, BBC Innovation Corporation, Precision Waterjet Inc., Metro-Grafics, Living Stones, Ultimate Software, Konica Minolta Healthcare, Windy City Cryo, S&T Nails, Covey Law Firm, Bucky's Express Convenience Store, Mum Floral Design, All American Reclaim, Container International, Astro Spa, Shabby to Chic, Knife Experience, Willow Creek Community Church, Little Minds Learning Center, McHenry Upholstery, Mugs Pizza & Rib, Vantage Electrical Group, Atlas Language Services, Alexian Brothers Behavioral Health Hospital, Nail Envy Salon,

Cottage on the Beach, Mariano's, Plum Garden Restaurant, Big Brothers Big Sisters of McHenry County, and Ulta Beauty .

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 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 F - 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 G - 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
2017	40,743	38.9	15,428	13,666	2.5

[1] Census.org

[2] Combines total enrollment for Districts 155 and 47

[3] Illinois Department of Employment Security



Dole Mansion

APPENDIX H - 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)	239.25
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	26,510
Number of Patrol Units	19
Law Violations	
Physical arrests	854
Traffic violations	9,937
Parking violations	2,339
Fire/Emergency Medical Services	
Number of Stations	3
Number of Fire Personnel	69
Number of Calls Answered	6,345
Number of Fire Inspections	957
Number of Life Safety Inspections	1,177
Culture and Recreation	
Parks acreage	1,623
Parks	39
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)	114
Maximum daily treatment (millions of gallons)	19.5
Average daily sewage (millions of gallons)	4.8