Agenda Item No: 4

City Council
Agenda Supplement

Meeting Date:	April 28, 2020
Item:	Temporary Rules Concerning Public Comment, Participation, and Social Distancing at City Public Meetings
Staff Recommendation:	A motion to adopt a resolution approving the Temporary Rules Concerning Public Comment, Participation, and Social Distancing at City Public Meetings
Staff Contact:	Gary Mayerhofer, City Manager Eric Helm, Deputy City Manager

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Due to the COVID 19 global pandemic, the Governor issued Executive Order 2020-07, which alters the requirements of the Illinois Open Meetings Act (OMA). As the City Council is aware, the Open Meetings Act ensures that public bodies make decisions openly and transparently. The Executive Order was issued to help municipalities comply with social distancing recommendations and the Governor's stay at home order. The Executive Order concerning public meetings and the OMA has two main elements. First, the Order suspends the requirement that members of the public body (Mayor and City Councilmembers), be physically present at the meeting and permits remote attendance. Second, it states that "when a public meeting is necessary, public bodies are encouraged to provide video, audio, and/or telephonic access to meetings to ensure members of the public may monitor the meeting…".

The attached temporary rules were drafted by the City's special legal counsel Victor Filippini. They incorporate the guidance provide by the Governor's Order and the Illinois Public Access Counselor (PAC). Prior to considering items at the April 28th City Council meeting and future Planning and Zoning Commission meetings, Mr. Filippini recommends that the City Council consider the adoption of the attached resolution and temporary rules. The attached temporary rules will do the following:

a. Physical Attendance. The Governor's Order suspends the requirement that a quorum must be physically present for a meeting, and suspends the limitations on remote participation by City Council members. The Temporary Rules provide that members of the Public Body may all attend virtually. This will set the expectations of those who physically attend a meeting at the City Hall. Of course, this does not preclude members of a Public Body from attending physically.

b. Public Attendance Options/Social Distancing Rules. The Governor's Order also suggests that public bodies use video, audio, and/or telephonic access to meetings to ensure members of the public may monitor the meeting. The Temporary Rules identifies the multiple means for attendance, so that there is a clear option to physical attendance. For

those who wish to attend physically, the rules have retained the basic social distancing requirements.

c. Public Comment Rules. The general public comment rules are largely the same as the last draft. Because of the upcoming PZC meeting, we have added special rules for public hearings.

d. General. Because of the fluidity of the procedures to be employed at City public meetings, the Temporary Rules do permit adjustments of meeting rules to be set forth on the agenda for the particular meeting. Although this may appear cumbersome on the agendas themselves, it will provide a more readily accessible summary of the procedures for the meeting in question, and it will afford more flexibility than repeatedly revising the Temporary Rules.

Recommendation

It is recommended that the City Council adopt a resolution approving the Temporary Rules Concerning Public Comment, Participation, and Social Distancing at City Public Meetings. Per the City's special legal counsel, these temporary rules are compliant with the recommendations made by the Illinois PAC. For the City Council's information, documents from the PAC and Illinois Municipal League are attached.

Votes Required to Pass:

Simple majority

CITY OF CRYSTAL LAKE

RESOLUTION NO. 2020-R-_____

A RESOLUTION APPROVING TEMPORARY RULES CONCERNING PUBLIC COMMENT, PARTICIPATION, AND SOCIAL DISTANCING AT CITY PUBLIC MEETINGS

WHEREAS, the City of Crystal Lake has a long tradition of encouraging and welcoming public comment and participation at meetings of the City's public bodies; and

WHEREAS, pursuant to the Illinois Emergency Management Act, on March 9, 2020, Governor JB Pritzker issued a disaster declaration for all counties in the State of Illinois in response to the outbreak of Coronavirus Disease 2019 (COVID-19), which will continue through April 30, 2020, unless otherwise extended (the "***Disaster Declaration***"); and

WHEREAS, following the Disaster Declaration, the Governor issued several executive orders that are intended to slow and stop the spread of COVID-19 and protect the public health and safety, which orders affect certain City operations and services as well as the City's residents and business community; and

WHEREAS, Executive Order 2020-07 suspends for the term of the Disaster Declaration certain provisions of the Open Meetings Act, 5 ILCS 120/1 *et seq.*, that require in-person attendance by members of public bodies at meetings and limit the circumstances under which remote attendance is permitted; and

WHEREAS, Executive Order 2020-07 also encourages public bodies to provide members of the public with remote access to meetings and information about government activities so that they may monitor and stay apprised of City meetings and activities; and

WHEREAS, Executive Order 2020-10 established "stay at home" directives and social distancing requirements (with exceptions for essential businesses and operations) that, among

other things, requires individuals to maintain six-foot social distancing to mitigate the spread of COVID-19 during the term of the Disaster Declaration; and

WHEREAS, Executive Order 2020-10 further provides that municipal government services and activities that are needed to ensure continuing government operations or to support the health, safety, and welfare of the public are essential government functions that are not restricted by Executive Order 2020-10, and individuals are not prohibited from performing or accessing such essential governmental functions; and

WHEREAS, in order to allow for continuation of and public access to essential City functions, while also facilitating the Governor's directives to limit gatherings and maintain social distancing, the City Council has determined that it is necessary and desirable to adopt "Temporary Rules Concerning Public Comment, Participation, and Social Distancing at City Public Meetings" (the "***Temporary Rules***"), a copy of which is attached hereto as Exhibit A; and

WHEREAS, the City Council finds and determines that the Temporary Rules will facilitate effective public participation in and access to essential City activities at public meetings, while also implementing social distancing restrictions and other precautions relating to the COVID-19 outbreak that are consistent with the directives of the Governor and State and local health officials; and

WHEREAS, the City Council has determined that approving the Temporary Rules will be in the best interest of the City and its residents;

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF CRYSTAL LAKE, COUNTY OF McHENRY, STATE OF ILLINOIS, as follows:

SECTION ONE: RECITALS. The foregoing recitals are incorporated in and made a part of this Resolution by this reference as findings of the Mayor and City Council.

SECTION TWO: APPROVAL. The Temporary Rules are hereby approved.

SECTION THREE: EFFECTIVE DATE. This Resolution and the Temporary Rules shall be in full force and effect upon the passage and approval of this Resolution. The City Clerk is authorized and directed to publish the Temporary Rules on the City's website and disseminate the Temporary Rules in such other manner that the Clerk determines most likely to effectively

advance the goal of safe and effective public participation in the affairs of the City.

PASSED THIS 28th DAY OF April, 2020.

AYES:

NAYS:

ABSENT:

APPROVED THIS 28th DAY OF April, 2020.

_____
Mayor

ATTEST:

_____
City Clerk

THE CITY OF CRYSTAL LAKE

TEMPORARY RULES CONCERNING PUBLIC COMMENT, PARTICIPATION, AND SOCIAL DISTANCING AT CITY PUBLIC MEETINGS

On March 9, 2020, the Illinois Governor issued a statewide disaster declaration in response to the outbreak of Coronavirus Disease 2019 (COVID-19). Efforts are ongoing statewide and in the City of Crystal Lake to slow and stop the spread of COVID-19 and protect public health and safety. Such efforts include, among other things, requires six-foot social distancing between individuals. In furtherance of these efforts, the City has established these temporary rules concerning public comment and participation at City public meetings ("***Temporary Rules***"). The Temporary Rules are intended to ensure the continuation of essential City business and functions, including the right of members of the public to attend public meetings and address City public bodies and officials, while complying with directives of the Governor and State and local health officials to mitigate the COVID-19 outbreak.

These Temporary Rules shall apply to all public bodies of the City ("***Public Bodies***") during the term of the statewide disaster declaration relating to the COVID-19 outbreak (including any renewal or extension of the March 9, 2020 disaster declaration) or any similar regional or local emergency or disaster declaration relating to COVID-19 that affects the City of Crystal Lake. However, if a Public Body adopts a more specific temporary protocol or procedure relating to the COVID-19 outbreak, then the more specific protocol or procedure shall govern and control.

A. Temporary Rules for Attendance at Meetings of Public Bodies:

1. Attendance by Members of the Public Body. Members of the Public Body conducting the meeting are expected to attend via a digital audio platform or conference call number through which they will be able to hear and be heard among the other members of the Public Body and members of the public who are authorized to address the Public Body in accordance with these Temporary Rules. Notwithstanding the foregoing sentence, members of the Public Body (but not necessarily a majority of the Public Body) may be gathered at the City Hall as may be more fully described on the agenda for any such meeting.

2. Attendance by Members of the Public. Members of the public desiring to attend, participate in, or otherwise observe a public meeting of a Public Body may occur as follows:

    a. Attendance at City Hall. Members of the public may attend the meeting of a Public Body in person at the City Hall in accordance with Section A.3 of these Temporary Rules.

    b. Attendance Via Electronic Audio Platform. Members of the public may also attend any virtual meeting remotely by electronic means. The agenda for each virtual meeting will specify the electronic media or conference call number that will be used to conduct the meeting and inform the public of the web address and/or conference call number to be used for remote attendance. Such electronic attendance will be limited to audio participation unless otherwise provided in the agenda for the meeting.

    c. Live Broadcast. Meetings of the City Council typically may be observed via live streaming. The channels on which such live streaming may be seen will be identified on the City Council agenda.

Meetings of other Public Bodies may also be available via live broadcast as set forth in the agenda for the meeting.

Members of the public wishing to participate in the meeting of a Public Body will be subject to the terms set forth in Part B (relating to public comment) and Part C (relating to public hearings) of these Temporary Rules.

3. Social Distancing Requirements for In-Person Attendance:

a. All members of the public who physically attend or participate in any public meeting while these Temporary Rules are in effect shall be required to comply with the rules for social distancing set forth in this Section A.3.

b. Consistent with the Governor's Executive Order 2020-10, the number of people permitted to gather in a single room during a meeting of any Public Body will be limited to promote effective social distancing measures. Members of the Public Body and/or City staff may attend the meeting by teleconference or other remote means to limit the number of physical attendees and further promote social distancing. Members of the public will be permitted to physically attend the meeting, but if the maximum capacity (inclusive of the Members of the Public Body and City staff) is reached in the primary meeting room as determined by the dictates of effective social distancing practices, then additional attendees will be directed into one or more overflow rooms where they will be able to observe the meeting by live audio feed. The number of persons who may occupy an overflow room will similarly be limited in accordance with effective social distancing measures.

c. Individuals attending the meeting, either in the primary meeting room or in any overflow room, shall be required to maintain at least six feet of physical separation from other attendees.

d. **THERE WILL ONLY BE LIMITED SPACE AVAILABLE AT CITY HALL, SO PERSONS WHO ARE ABLE TO ATTEND VIA THE ELECTRONIC PLATFORM MADE AVAILABLE FOR A PUBLIC MEETING ARE ENCOURAGED TO DO SO.** In the event that available facilities cannot accommodate all individuals desiring to attend a meeting personally in conformity with the standards set forth in Section A.3 of these Temporary Rules, the Public Body may limit physical attendance at such meeting. The Public Body will make reasonable efforts to permit electronic attendance at a meeting via a web address or conference call number.

e. A Public Body may determine that, in order to promote social distancing, it is necessary or desirable to limit access to a public meeting only to electronic attendance. In such cases, the meeting agenda will inform the public of the web address or conference call number to be used for such electronic attendance.

B. Temporary Rules for Participation at Meetings of Public Bodies:

1. Rules for Oral Public Comment:

a. In General. Unless otherwise allowed by the Mayor of the City Council or the chairperson of any other Public Body of the City (the "***Presiding Officer***"), the time available for public comments at a meeting shall be limited to five (5) minutes in duration. The Presiding Officer, in his or her discretion and in accordance with the City's general rules for public comment, may: (i) designate additional time for general public comments; and/or (ii) allow additional time for public comments regarding the subject matter of a specific agenda item during the consideration of that agenda item. Public comments shall be issue oriented. Interrogation of the members of the Public Body or City staff will not be allowed at this time, and response or comment from the members of the Public Body will ordinarily not be provided. Personal invectives against any person (including members of the Public Body or City staff) are not permitted.

b. Persons Physically Attending a Public Meeting. For persons who physically attend a public meeting, members of the public will be able to address and interact with members of the Public Body in accordance with these Temporary Rules, including any members of the Public Body who are attending remotely by electronic or telephonic means.

    1. One or more podiums with microphone stands will be provided for that purpose. Commenters must approach the podium individually and only when they are recognized by the Presiding Officer. Members of the public shall not be permitted to congregate or line up at or near the podium. Commenters must refrain from physically touching the podium, microphone, or microphone stand.

    2. To the extent that one or more overflow rooms are utilized for a public meeting, the City will endeavor to make facilities available for public comment in the overflow room(s). To the extent that such facilities cannot be provided, the Presiding Officer may make such accommodations as may be appropriate and convenient to allow public comment from persons in such overflow room(s) consistent with the time limitations In Section B.1.a and the social distancing standards in Section A.3 of these Temporary Rules. Notwithstanding the foregoing, to the extent that the Presiding Officer determines that time allotted for public comment will be exhausted by those in the primary meeting room, the City may dispense with the need for facilities to accommodate public comment in any overflow meeting room.

c. Electronic Attendees. The Public Body may permit oral public comments from individuals who are attending a meeting electronically. No person may address the Public Body electronically unless expressly recognized by the Presiding Officer. The Public Body may mute members of the public attending a meeting electronically. Additionally, in order to minimize distractions or interruptions in a meeting, the Presiding Officer may, in his or her discretion, disable "chat" or similar functions that may be available on an electronic participation platform.

d. Continuation of General Rules. Except as modified by these Temporary Rules, the City's general rules concerning public

participation and comment shall continue to apply during all meetings of Public Bodies.

e. Exception. Notwithstanding the foregoing provisions of this Section B.1, where logistical or other technical limitations make oral public comments unreasonably difficult to provide, the Public Body may elect to limit public comment to written public comments. In such case, the agenda for the meeting shall expressly notify the public of the limited means for public comment and provide the specific opportunities and requirements for written public comment.

2. Rules for Oral Comment at Public Hearing

a. Notwithstanding the limitations in Section B.1, when a Public Body conducts a formal public hearing, the Presiding Officer shall allow oral public comment from any member of the public who wishes to be heard during the public hearing, provided that the comments are pertinent to the subject of the hearing.

b. During a public hearing, members of the public may speak only when expressly recognized by the Presiding Officer. The Presiding Officer shall direct the manner in which participants may indicated their desire to speak. For persons attending electronically, use of a virtual sign-up sheet, "raise hand" feature on an electronic meeting platform, or other reasonable means in light of the technology may be used to facilitate remote public participation

c. Where applicable, any person who wishes to appear at a public hearing as an "interested party" with the right to cross-examine others must timely file an appearance form in the manner set forth on the agenda for the public hearing.

C. Modification of Temporary Rules; Enforcement

1. Modifications. A Public Body may modify or supplement these Temporary Rules by setting forth additional procedural rules on the meeting agenda. In the event of a conflict between these Temporary Rules and procedural rules set forth on a meeting agenda, the Presiding Officer shall have the discretion to determine the procedures to follow that will effect the most orderly approach for conducting the meeting while affording the public an opportunity to observe and (to the extent authorized) comment about matters relating to such meeting.

2. Enforcement. Any person violating these Temporary Rules may be evicted from the premises of the meeting (or barred from electronic attendance) at the order of the Presiding Officer.

Guidance to Public Bodies on the Open Meetings Act and the Freedom of Information Act during the COVID-19 Pandemic

As public bodies across the State are taking action to curb the spread of COVID-19, this document is intended to serve as guidance from the Public Access Counselor ("PAC") based on the current status of the law and, where applicable, the Governor's Executive Orders issued as a result of the COVID-19 pandemic. As the situation is rapidly evolving, the PAC will update this guidance as necessary. If you have questions about the Open Meetings Act and/or the Freedom of Information Act, please contact the PAC at the following number: 1-877-299-3642 or by email at publicaccess@atg.state.il.us.

The Open Meetings Act

Of the many ways governments are responding to the COVID-19 pandemic, public bodies are addressing the important responsibility to limit circumstances that might allow for the spread of the COVID-19 virus while fulfilling their obligation to comply with the transparency and openness requirements of the Open Meetings Act ("OMA").

The Governor's Executive Order 2020-07, issued on March 16, 2020, suspends the Open Meetings Act provisions relating to in-person attendance by members of a public body. Specifically, the Governor's Order: (1) suspends the requirement in Section 2.01 that "members of a public body must be physically present;" and (2) suspends the limitations in Section 7 on when remote participation is allowed. This Executive Order is effective the duration of the Gubernatorial Disaster proclamation, which is 30 days from its issuance on March 9, 2020.

Postponing or Cancellation of Public Meetings

Public bodies may choose to postpone or cancel public meetings. The Executive Order 2020-07 encourages public bodies to postpone public business when possible. Where a public body does not have critical issues that must be addressed because time is of the essence, cancelling or postponing public meetings may be prudent during the COVID-19 outbreak, rather than holding meetings that could pose a risk of danger to the public. If a public body chooses to cancel a meeting after it has already posted the notice and agenda in accordance with the OMA's 48-hours' notice requirement, the public body shall place the cancellation notice on its website, at the principal office of the public body, and at the meeting location.

PAC is often asked whether cancelling a meeting or changing a meeting date requires 10 days' notice of the change by publication in a newspaper. The answer is no; this requirement applies only to a change in the **schedule of regular meetings,** for example, changing the regular meeting

dates from Mondays to Thursdays. This specific notice and publication requirement does not apply to cancelling a single meeting.

Requirement for a Physical Presence Quorum for Members of a Public Body

OMA requires that a quorum of members of the public body be physically present at the meeting location and allows for limited circumstances in which remote access is acceptable. Executive Order 2020-07 suspends the in-person presence requirements and eliminates the limitation on remote access. If a meeting is necessary, public bodies are encouraged to utilize remote access as allowed by the Executive Order.

Open and Convenient Meetings

OMA requires public meetings to be "open and convenient" for members of the public. To that end, OMA sets forth several transparency requirements that may pose challenges for holding public meetings during this public health emergency. Public gatherings can hasten the spread of COVID-19 throughout communities. In addition, members of a public body and their staffs may become exposed or infected with COVID-19, which could require quarantine or isolation. To that end, Executive Order 2020-07 prohibits all public and private gatherings of 50 or more people beginning on March 18, 2020. With this directive, public bodies are encouraged to cancel any public meetings in which they expect more than 50 people to attend.

For a public body that determines it must hold a meeting during the COVID-19 pandemic, the Executive Order 2020-07 suspends the in-person attendance requirement for members of the public body and allows for remote participation. If a meeting is necessary, public bodies are encouraged to provide video, audio, and/or telephonic access to maintain openness and transparency to members of the public. Public bodies determining whether to hold meetings at this time should exercise good judgment and discretion and utilize the availability of remote participation to help curb the spread of COVID-19. If a public body determines it must hold a public meeting, consider the following actions to recognize and address the serious public health issues involved with COVID-19:

- Hold your public meeting in a larger room than normal. For example, instead of a conference room, hold a meeting in an auditorium, a gymnasium, or other large space in order to facilitate social distancing.
- You may consider having a separate room for the public that is video or audio linked to the room where the public body is meeting. This arrangement can promote social distancing by utilizing large rooms while still allowing for open meetings.

- You may consider recording the entire meeting, open portions as well as any closed sessions. Post the open session recording on your public body's website as soon after the meeting as is practical.
- Be sure to clearly mark a location of a meeting in the notice and posting required under OMA. It is encouraged to place additional signage in the area of a public meeting so the public is aware of where a meeting is being held, especially if meetings are being held in places where staffing is minimal and there may limited personnel to assist the public in locating a public meeting.

Public Comment

OMA requires public bodies to allow for public comment. The public may not be able to attend an open meeting because of compliance with quarantine or isolation orders or general efforts to remain at home during the pandemic. Public bodies are urged to provide remote access to members of the public and to update their websites and social media with the goal of openness and transparency during this time. Further, public bodies should consider taking public comment by email or written submission and reading those public comments at the public meeting. If members of the public attend meetings in-person, social distancing is essential as outlined above. In addition, during public comment periods, have commenters approach a microphone one at a time instead of gathering in close proximity.

If public bodies are convening via electronic means, such as by conference call or by web-assisted meetings, the public body should ensure that the public has a means to both observe and comment during these meetings. This can be achieved by sharing conference call or other log-in information in the notice of the public meeting.

Public bodies may consider using resources that provide free conference call-in lines or other virtual meeting programs to host their meetings during the COVID-19 pandemic. If using a web-based conference call service, public bodies should thoroughly review all terms and conditions of use, including any provisions related to data collection and users' privacy.

The Freedom of Information Act

While public bodies across the State are taking steps to protect their employees and the public by reducing staff and partially or fully closing public offices they are also attempting to comply with the requirements of the Freedom of Information Act ("FOIA"). Public bodies should continue to comply with FOIA and respond to each request promptly, to the extent they are able to, given the limitation on staff and resources during the COVID-19 pandemic.

Response Time Requirements

FOIA requires each public body to promptly respond to a request for public records, either by complying or denying the request, within 5 business days after the public body has received the request. The public body may extend the time to respond for an additional 5 business days from the original due date, if: (1) the requested records are stored in a different location; (2) the request requires the collection of a substantial number of specified records; (3) the request requires an extensive search; (4) additional efforts must be made to locate the records; (5) the records require analysis by specific personnel to determine if any exception to the disclosure applies; (6) the response cannot be compiled within the requisite time limits without unduly burdening the public body's operations; and (7) the public body needs to consult with another public body that has a substantial interest in the request.

Due to the COVID-19 pandemic and preventative measures taken in attempt to control the spread of the virus, various public bodies are operating with limited staff and resources. Many public bodies have chosen to allow their employees to work remotely, while other public bodies have partially or completely closed their offices. In addition, as more and more individuals become ill or come into contact with someone infected with COVID-19 and are isolated or quarantined, public employees may be unable to report to work. In such circumstances, public bodies may assert an exception listed above, particularly if responding to the request is unduly burdensome in the circumstances, requires review by an unavailable staff member, or requires resources to obtain records located off-site. If a public body seeks to utilize the 5-day extension, it must notify the requester of the reasons for the delay and the date on which the public body will respond to the request.

Given that the length of the pandemic remains unknown, it may be difficult to respond to the request even with a 5-day extension. Both requesters and public bodies should keep in mind that FOIA allows the public body and the requester to come to a mutually agreeable response period to comply with a FOIA request. Members of the public and media are asked to keep these considerations in mind and are strongly encouraged to work with public bodies to agree on reasonable and appropriate response times in light of the public health concerns that we all face.

STATE OF ILLINOIS

EXECUTIVE DEPARTMENT

SPRINGFIELD, ILLINOIS

FILED
INDEX DEPARTMENT
MAR 16 2020
IN THE OFFICE OF
SECRETARY OF STATE

March 16, 2020 Executive Order 2020 – 07

EXECUTIVE ORDER IN RESPONSE TO COVID-19
(COVID-19 EXECUTIVE ORDER NO. 5)

WHEREAS, in late 2019, a new and significant outbreak of Coronavirus Disease 2019 (COVID-19) emerged; and,

WHEREAS, COVID-19 is a novel severe acute respiratory illness that can spread among people through respiratory transmissions and present with symptoms similar to those of influenza; and,

WHEREAS, certain populations are at higher risk of experiencing more severe illness as a result of COVID-19, including older adults and people who have serious chronic medical conditions such as heart disease, diabetes, or lung disease; and,

WHEREAS, despite efforts to contain COVID-19, the World Health Organization and the Centers for Disease Control (CDC) indicate that it is expected to spread; and,

WHEREAS, in communities with confirmed COVID-19 cases, the CDC currently recommends mitigation measures, including practicing social distancing, staying at home when sick, staying home when a household member is sick with respiratory disease symptoms or when instructed to do so by public health officials or a health care provider, and keeping away from others who are sick; and,

WHEREAS, the CDC currently recommends the cancellation or postponement of in-person events that consist of 50 people or more; and,

WHEREAS, social distancing, which consists of maintain at least a six-foot distance between people, is the paramount strategy for minimizing the spread of COVID-19 in our communities; and,

WHEREAS, the Illinois Department of Public Health recommends Illinois residents avoid group dining in public settings, such as in bars and restaurants, which usually involves prolonged close social contact contrary to recommended practice for social distancing; and,

WHEREAS, frequently used surfaces in public settings, including bars and restaurants, if not

WHEREAS, current testing availability has identified further spread of confirmed cases throughout the State of Illinois, and it is expected that increased testing capacity would demonstrate that COVID-19 is circulating in communities across Illinois that currently have not identified a confirmed case; and,

WHEREAS, the number of suspected COVID-19 cases in Illinois is increasing exponentially and across more locations in Illinois, indicating that drastic social distancing measures are needed, even in communities where confirmed cases have not yet been identified, to reduce the number of people who become sick at any given time and the possibility of exhausting our health care resources; and,

WHEREAS, the ongoing spread of COVID-19 and the danger the virus poses to the public's health and wellness require the reduction of on-premises consumption of food and beverages; and

WHEREAS, State agencies have been directed to temporarily reduce activities and workforce to core mission functions and essential operations, encouraging working remotely where possible; and,

WHEREAS, the Liquor Control Act of 1934, 235 ILCS 5, "shall be liberally construed, to the end that the health, safety, and welfare of the People of the State of Illinois shall be protected"; and,

WHEREAS, I, JB Pritzker, Governor of Illinois, declared all counties in the State of Illinois as a disaster area on March 9, 2020 ("Gubernatorial Disaster Proclamation"); and,

WHEREAS, on March 11, 2020, the World Health Organization characterized the COVID-19 outbreak as a pandemic; and,

WHEREAS, it is necessary and appropriate for the State of Illinois to immediately take measures to protect the public's health in response to this COVID-19 outbreak;

THEREFORE, by the powers vested in me as the Governor of the State of Illinois, and pursuant to Sections 7(1), 7(2), 7(3), and 7(8) of the Illinois Emergency Management Agency Act, 20 ILCS 3305, I hereby order the following:

Section 1. Beginning March 16, 2020 at 9 p.m. through March 30, 2020, all businesses in the State of Illinois that offer food or beverages for on-premises consumption—including restaurants, bars, grocery stores, and food halls—must suspend service for and may not permit on-premises consumption. Such businesses are permitted and encouraged to serve food and beverages so that they may be consumed off-premises, as currently permitted by law, through means such as in-house delivery, third-party delivery, drive-through, and curbside pick-up. In addition, customers may enter the premises to purchase food or beverages for carry-out However, establishments offering food or beverages for carry-out, including food trucks, must ensure that they have an environment where patrons maintain adequate social distancing. Businesses located in airports, hospitals, and dining halls in colleges and universities are exempt from the requirements of this Executive Order. Hotel restaurants may continue to provide room service and carry-out. Catering services may continue.

Section 2. Beginning March 18, 2020, all public and private gatherings in the State of Illinois of 50 people or more are prohibited for the duration of the Gubernatorial Disaster Proclamation. A public or private gathering includes community, civic, public leisure, faith-based events, sporting events with spectators, concerts, conventions, and any similar event or activity that brings together 50 or more people in a single room or a single space at the same time. This includes venues such as fitness centers/health clubs, bowling alleys, private clubs, and theatres. This does not include venues that provide essential goods or services such as grocery stores, hospitals, pharmacies, gas stations, banks/credit unions, and shelters. This order amends Section 1 of EO 2020-04, which prohibited gatherings of 1,000 people or more.

Section 3. Pursuant to Sections 7(2) and 7(3) of the Illinois Emergency Management Act, the Illinois State Police, the Illinois Department of Public Health, the State Fire Marshal, and the Illinois Liquor Control Commission are directed to cooperate with one another and to use available resources to enforce the provisions of this Executive Order with respect to entities under their jurisdiction under Illinois law.

Section 4. Nothing in this Executive Order shall amend or supersede the authority of the Illinois Department of Public Health pursuant to Section 2310-15 of the Department of Public Health Powers and Duties Law, 20 ILCS 2310/2310-15.

Section 5. During the duration of the Gubernatorial Disaster Proclamation, the provision of the Unemployment Insurance Act, 820 ILCS 405/500(D), requiring a one-week waiting period for unemployment insurance claims is suspended for claimants who are unemployed and who are otherwise eligible for unemployment insurance benefits.

Section 6. During the duration of the Gubernatorial Disaster Proclamation, the provisions of the Open Meetings Act, 5 ILCS 120, requiring or relating to in-person attendance by members of a public body are suspended. Specifically, (1) the requirement in 5 ILCS 120/2.01 that "members of a public body must be physically present" is suspended; and (2) the conditions in 5 ILCS 120/7 limiting when remote participation is permitted are suspended. Public bodies are encouraged to postpone consideration of public business where possible. When a meeting is necessary, public bodies are encouraged to provide video, audio, and/or telephonic access to meetings to ensure members of the public may monitor the meeting, and to update their websites and social media feeds to keep the public fully apprised of any modifications to their meeting schedules or the format of their meetings due to COVID-19, as well their activities relating to COVID-19.



JB Pritzker, Governor

Issued by the Governor March 16, 2020
Filed by the Secretary of State March 16, 2020

FILED
INDEX DEPARTMENT
MAR 16 2020
IN THE OFFICE OF
SECRETARY OF STATE

Agenda Item No: 5

City Council
Agenda Supplement

Meeting Date: April 28, 2020

Item: Minutes of the March 17, 2020 Regular City Council Meeting

Staff Recommendation: Motion to approve the minutes

Staff Contact: Nick Kachiroubas, City Clerk
Melanie Nebel, Executive Assistant

Background:

Attached are draft minutes for the March 17, 2020 Regular City Council meeting. Should the Council have any questions, changes or corrections, please advise the City Clerk or Melanie Nebel, Executive Assistant, prior to the City Council meeting, if at all possible. Thank you.

Votes Required to Pass:
Simple majority

Agenda Item No: 11

City Council
Agenda Supplement

Meeting Date:	April 28, 2020
Item:	Crystal Lake Beer Company Temporary Outside Seating Area Expansion Request
Staff Recommendation:	Motion to approve a Temporary Amendment to the Crystal Lake Beer Company Class 26 Liquor License to allow a temporary outside seating area expansion request per the conditions outlined in this agenda supplement.
Staff Contact:	Eric T. Helm, Deputy City Manager Melanie Nebel, Executive Assistant Michelle Rentzsch, Director of Community Development

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Background:
In anticipation of an eventual easing of restrictions imposed by Governor Pritzker's Executive Orders 5 and 8 addressing the COVID-19 pandemic, Crystal Lake Beer Company, DBA Crystal Lake Brewing, located at 150 N. Main Street has requested a temporary expansion of their existing outside seating area (see attached picture) to help minimize the impact on the business in the summer months once patrons are allowed to frequent bars and restaurants again. In the event that a future Executive Order from the Governor allows on-premises consumption of food and beverages at restaurants and bars, but maintains restrictions regarding social distancing at these establishments, the proposed expansion would only be for that period of time during which such social distancing requirements/recommendations remain in effect but, in any event, not later than August 31, 2020.

The petitioner's Class 26 Liquor License allows for an outside seating area immediately contiguous to the building. The building currently has a small outside patio on the front of the building. Since the Class 26 liquor license was created by the City Council and approved by the Liquor Commissioner for the petitioner based upon the original proposed outside seating area, City Council approval is required in order to allow the Liquor Commissioner to consider an amendment to the liquor license to permit a temporary adjustment to the outside seating area. The proposed temporary patio addition is approximate 3,500 square-foot and will extend into the existing front parking lot (see attached pictures and plan). The petitioner proposes to designate the area through a temporary fence made of oak barrels, with a solid wood hand rail and rope dividers, as shown in the attached photo. The fence will be set back a minimum of 5 feet from the public spaces, including sidewalks.

From a zoning perspective, the expanded outdoor seating area meets the City's UDO and Building Code requirements. The Police Department and Fire Rescue Department have reviewed the request and recommend that reflective material be placed on the portions of the

fence located in the driveways and that other exiting/safety requirements be met. The expanded temporary outdoor patio area will conform to the following conditions contained in the City's liquor code for Class 26 Liquor License holders:

(a) The open unroofed area shall be particularly described and adjacent to and operated as a part of the premises licensed to sell alcoholic liquor on the premises and shall have obtained all permits or approvals required by the ordinances of the City Code, City or other governmental authority.
(b) The open unroofed area shall be no greater than one-half the other floor space of the licensed premises. (The proposed expanded outside patio area is approximately 3,500 square feet, less than one-half of the floor area of the establishment (13,000 square feet)).
(c) The open unroofed area shall have a maximum capacity as defined by the Liquor Commissioner, which shall be separately posted at the entrance to the open unroofed area.
(d) Any part of the open unroofed area not blocked by a building shall be surrounded by a fence or other barrier approved by the Liquor Commissioner which shall contain the required number of fire exits. All fences or other barriers shall comply with the ordinances of the city regarding vision, clearance and required distances from corners.
(e) All electrical wiring shall comply with the codes of the City.
(f) All combustible rubbish shall be stored in a non-combustible container and the license holder shall be responsible for keeping the area in a clean and sightly condition.
(g) The noise emanating from any open unroofed area where alcoholic beverages are served pursuant to this license shall not violate any of the provisions of the City Code of Ordinances pertaining to noise.
(h) The license holder shall be responsible for preventing violations of this chapter.
(i) The open unroofed area shall not be open after 11:00 p.m. on any day if it is within 200 feet of land zoned for residential purposes.
(j) No license shall be issued until the Liquor Control Commissioner of the City of Crystal Lake is satisfied that the applicant manufacture has obtained all Federal and State of Illinois licenses required for the manufacture of beer.

In addition, the following conditions shall apply:

1. The amendment to the liquor license shall be valid for a period of thirty days. The thirty-day period will automatically extend for additional thirty-day periods, through August 31, 2020, unless otherwise determined by the City Council. Finally, in the event that the Governor removes social distancing recommendations/requirements prior to August 31, 2020, the amended seating area must be removed within fourteen days of such action by the Governor.
2. Due to the potential impact on the neighboring residential properties, the patio shall not be used by patrons after 11:00 PM.
3. No amplified music is permitted in the outside seating area, unless approved via a Special Event permit.
4. Reflective striping shall be installed on the oak barrels and other fencing materials that block the existing entry drives and exiting/safety requirements must be implemented per City Code.

The attached resolution would allow for such an amendment to the liquor license for a period of thirty days. The resolution further provides that this thirty-day period will automatically extend for additional thirty-day periods, through August 31, 2020, unless otherwise determined by the City Council. Finally, the resolution provides that in the event that the Governor removes social

distancing recommendations/requirements prior to August 31, 2020, the amended seating area must be removed within fourteen days of such action by the Governor.

Votes Required to Pass:
Simple majority

Agenda Item No: 12

City Council
Agenda Supplement

Meeting Date:	April 28, 2020
Item:	2020 Memorial Day Parade Cancellation
Staff Recommendation:	A motion cancelling the 2020 Memorial Day Parade
Staff Contact:	Eric Helm, Deputy City Manager

The COVID-19 global pandemic has caused numerous municipalities to reconsider summer celebrations and events. Due to the extension of the Governor's stay at home order and concerns about mitigating the virus's spread, numerous municipalities are cancelling their 2020 Memorial Day parade. Currently, these communities include Chicago, Naperville, Park Ridge and Wheaton. The City anticipates that more communities will join this list in the coming weeks.

Recommendation

The City has been notified by District 155 that the All-City Band will not be able to participate in the 2020 Memorial Day Parade, nor will the Central High School building be available for the parade participants. Based on the circumstances surrounding the pandemic, and primarily due to the extension of the Governor's stay at home order until May 31, 2020, it is staff's recommendation to cancel the 2020 Memorial Day Parade.

If the parade is cancelled, the American Legion has expressed an interest in working with the Boy Scouts to place flags at the four cemeteries located in Crystal Lake.

Votes Required to Pass:

Simple majority

Agenda Item No: 13

City Council
Agenda Supplement

Meeting Date: April 28, 2020

Item: 2020 Street Resurfacing Program Bid Award

Staff Recommendation: Motion to award the 2020 Street Resurfacing Program bid to the lowest responsive and responsible bidder, Geske and Sons, Inc. in the bid amount of $1,850,413.13 and adopt a resolution authorizing the City Manager to execute a contract with Geske and Sons, Inc., allowing for a 10 percent contingency and to authorize the City Manager to review and approve necessary completion date change orders relating to the contract.

Staff Contact: Michael P. Magnuson, Director of Public Works
Abigail Wilgreen, City Engineer

Background:
On March 3, 2020, the City opened and publicly read the bids received for the 2020 Street Resurfacing Program. The City received four bids and the results are tabulated below.

Firm	*Amount of Bid* [2]
Geske and Sons[1] Crystal Lake, IL	$1,850,413.13
Arrow Road Construction Mt. Prospect, IL	$2,116,981.95
Curran Contracting Company Crystal Lake, IL	$2,177,578.20
Schroeder Asphalt Marengo, IL	$2,228,850.74

[1] Indicates recommended lowest responsive and responsible bidder.
[2] Bid amounts based on submitted unit prices with quantities adjusted to meet budgetary constraints.

A list of the streets to be resurfaced with this year's program is attached. The City Hall parking lot will be resurfaced in its entirety. This project was included in Capital Improvement Plan and annual budget. Factory Road and Commercial Road were removed from the list based on the bid unit prices compared to budgetary constraints. These low volume streets will be added in a future

year. The main roadways in this subdivision (Eastgate Road and Lou Avenue) are included in this year's program.

Recommendation:
The City has used Geske and Sons on past roadway and resurfacing projects and has been very satisfied with their performance. Specifications were sent to various contractors and standard bid advertisement procedures were followed. This project is included in the Fiscal Year 2020-2021 budget and will not exceed the total allotted budget amount.

Votes Required to Pass:
Simple majority vote.

Agenda Item No: 14

City Council
Agenda Supplement

Meeting Date: April 28, 2020

Item: 2020 Sidewalk and Curb/Pedestrian Ramp (ADA) Installation Program Bid Award

Staff Recommendation: Motion to award the 2020 Sidewalk and Curb/Pedestrian Ramp (ADA) Installation bid to the lowest responsive and responsible bidder, Strada Construction Company, to adopt a resolution authorizing the City Manager to execute a contract with Strada Construction Company for a not to exceed amount of $240,640.25 and to authorize the City Manager to review and approve necessary completion date change orders relating to the contract.

Staff Contact: Michael Magnuson, Director of Public Works
Abigail Wilgreen, City Engineer

Background:
On March 24, 2020, the City opened and publicly read the bids received for the Annual Sidewalk and Curb/Pedestrian Ramp (ADA) Installation Program. The City received five bids and the results are tabulated below.

Firm	*Amount of Bid*[2]
Strada Construction Company[1] Addison, IL	$240,640.25
Chadwick Contracting Company Lake in the Hills, IL	$341,566.75
Schroeder & Schroeder Skokie, IL	$401,425.00
Bergquist & Zimmerman Crystal Lake, IL	$469,371.25
Alliance Contractors Woodstock, IL	$509,335.00

[1] Indicates Recommended Lowest Responsive and Responsible Bidder.
[2] Corrected Bid Amount Based on Submitted Unit Prices with Adjusted Quantities

This program will remove and replace curb and gutter along the streets in the 2020 Street Resurfacing Program that need repair. The City will continue implementing Federal American Disability Act requirements for the approach ramps to crosswalks, which have very specific requirements that must be met for grades and cross slopes.

In addition, the annual sidewalk and curb replacement program is included in this program. Every year, the City's Engineering Division surveys one-quarter of the City and evaluates all of the sidewalks in that section of the City. The City also routinely responds to reports of damaged sidewalks and curbs that are received from residents and staff. The City keeps a record of all the damaged sidewalks and prepares a sidewalk repair program annually to repair all of the sidewalks that meet the replacement criteria.

Recommendation:

The City has used Strada Construction Company on past sidewalk and curb programs and was very satisfied with their performance. Specifications were sent to various contractors and standard bid advertisement procedures were followed. This project is included in the Fiscal Year 2020-2021 budget and will not exceed the total allotted budget amount.

Votes Required to Pass:

Simple majority vote.

Agenda Item No: 15

City Council
Agenda Supplement

Meeting Date: April 28, 2020

Item: Annual allocation of State Motor Fuel Tax (MFT) funds for traffic signal maintenance, street light maintenance, and snow-fighting material purchases.

Staff Recommendation: Motion to adopt a resolution appropriating $863,000 in MFT funds for FY 2020-2021 traffic signal maintenance, street light maintenance, and snow-fighting material purchases.

Staff Contact: Michael Magnuson, Director of Public Works

Background:
The City has traditionally used Motor Fuel Tax (MFT) funds to fund traffic signal maintenance, street light maintenance, and snow-fighting material purchases, and has budgeted to do so again for Fiscal Year 2020-2021. The use of MFT is regulated by the State of Illinois through the Illinois Department of Transportation (IDOT). IDOT requires the City to formally appropriate MFT funds, through a City Council resolution, for these purposes annually.

Traffic Signal and Street Light Maintenance (Total $130,000)
The City maintains traffic signals for intersections under City jurisdiction, as well as certain intersections along IDOT routes per agreements between the City and IDOT. The City is responsible for the maintenance of 33 signalized intersections. For this maintenance period, City staff estimates that traffic signal maintenance and repairs will cost $85,000. An additional $5,000 is appropriated for the City's share of traffic signal maintenance costs on intersections maintained exclusively by IDOT on Route 31 (funds to be paid to IDOT).

The City maintains street lights along public streets in the downtown, the Virginia Street Corridor (Carpenter St. to Coventry Ln.) and US Route 14 from Coventry Lane east to Exchange Drive. Staff estimates that $40,000 will be needed for MFT-funded street light maintenance and repairs.

Snow-Fighting Materials (Total $733,000)
The Public Works Department estimates that it will spend $733,000 on snow-fighting material purchases in the next fiscal year. This is the same amount as budgeted for last year. The

$733,000 includes road salt, liquid calcium chloride, liquid de-icing mixture (organic and inorganic) and bag salt for sidewalks. Liquids are used as an additive when temperatures are low.

Total estimated expenditures are $863,000. The FY 20/21 MFT budget is $941,000. Any funds that are obligated and not spent will be returned to the City's unobligated MFT fund balance. The funds will then be available for future projects.

Votes Required to Pass:
Simple majority vote

Agenda Item No: 16

City Council
Agenda Supplement

Meeting Date: April 28, 2020

Item: Repayment of Federal Funds received for the Union Pacific Railroad Relocation Phase 1 Engineering Study

Staff Recommendation: Motion to adopt a resolution to repay $34,088.49 in federal Congestion Mitigation and Air Quality funds received for the Union Pacific Railroad Relocation Phase 1 Engineering to the Illinois Department of Transportation.

Staff Contact: Michael P. Magnuson, Director of Public Works
Abigail Wilgreen, City Engineer

Background:
In 2006, the City began exploring the relocation of a portion of the UPRR railyard that is located on the west side of Main Street near Teckler Boulevard. Relocating the railyard would facilitate the connection of Teckler Boulevard to Congress Parkway and provide a pedestrian connection from Congress Parkway to the regional McHenry County Conservation District Prairie Trail. The City initiated conceptual designs and cost estimates for the relocation. Potential funding sources to help complete the project were also explored. As a result, in 2008 the City was awarded $1,017,000 in federal Congestion Mitigation and Air Quality (CMAQ) funds to help pay for Phase 1 engineering and construction.

The City contracted with TranSystems to complete the Phase 1 engineering at a cost of $42,610.61. Under the terms of the grant, the City was reimbursed 80 percent of that cost, or $34,088.49. Phase 1 approval was received from IDOT on February 3, 2013. The City executed a Local Agency Agreement with the Illinois Department of Transportation (IDOT) that formally established the federal reimbursement of the Phase 1 engineering costs on February 22, 2010. The agreement was approved by IDOT on March 12, 2010. The Phase 1 engineering was estimated at $90,000, of which up to $72,000 could be reimbursed by the federal CMAQ grant funds. The IDOT Local Agency Agreement states *"(12) (Preliminary Engineering) In the event that right of way acquisition for, or actual construction of the project for which this preliminary engineering is undertaken with Federal participation is not started by the close of the tenth fiscal year following the fiscal year in which this agreement is executed, the LA (Local Agency) will repay the STATE any Federal funds received under the terms of this Agreement."*

Since that time, the total project costs have escalated to over $12 million and due to a lack of funding have not moved forward. In accordance with FHWA guidelines in Order 5020.1A, Repayment of Preliminary Engineering Costs and the Local Agency Agreement executed between the City and IDOT, the City will repay any funds if right-of-way acquisition or construction has not started within 10 years of the agreement. Per Order 5020.1A "The law requires repayment of Federal-aid reimbursements for PE projects, including those authorized under the Advance Construction provision, when ROW acquisition or on-site construction has not started by the end of the 10th fiscal year following the fiscal year when the Federal-aid funds for PE first were authorized."

Since 10 years has lapsed, and IDOT has requested reimbursement, the $34,088.49 the City received in federal funds must be reimbursed. These funds are available in the MFT fund.

Votes Required to Pass:
Simple majority vote.

Agenda Item No: 17

City Council
Agenda Supplement

Meeting Date: April 28, 2020

Item: FY 2020-2021 Electrical Maintenance Contract Bid Award

Staff Recommendation: Motion to award the bid for the Fiscal Year 2020-2021 Electrical Maintenance Contract to the lowest responsive and responsible bidder, Meade, Inc., in the bid amount of $158,337.44, and adopt a resolution authorizing the City Manager to execute the contract with Meade, Inc., allowing for a 10 percent contingency and authorizing the City Manager to grant up to four one-year extensions to the contract.

Staff Contact: Michael Magnusson, Director of Public Works

Background:
The City is responsible for maintaining and repairing traffic signals for 33 intersections as well as 6 rectangular rapidly flashing beacons (RRFB) for pedestrian crossings. The City is also responsible for maintaining and repairing City streetlights in the downtown, along sections of US Route 14, the Metra commuter lots and downtown parking lots. The City maintains and repairs these facilities using qualified maintenance contractors, and uses revenues from the Motor Fuel Tax Fund (for public streets) and Capital Replacement Fund (for parking lots) to fund this work.

On April 10, 2020, the City opened bids for the Fiscal Year 2020-2021 traffic signal maintenance contract. The results of the bid are as follows:

Contractor	*Amount of Bid*
Meade, Inc. [1] Willowbrook, IL	$158,337.44
H&H Electric Company, Inc. Franklin Park, IL	$199,768.69

[1] Indicates the lowest responsive, responsible bidder.

A key requirement of this contract is that the contractor must be prequalified by the Illinois Department of Transportation (IDOT) for electrical maintenance work and be able to respond quickly to signal malfunctions 24 hours a day, seven days a week, all year. There are only a few

contractors that have a presence in McHenry County and offer these "round the clock" services. The City followed all standard City bid advertisement procedures as well as IDOT bidding requirements since the contract is partially funded by Motor Fuel Tax (MFT) funds.

Meade has been the traffic signal maintenance contractor for the City since 2008 and understands the City's system and maintenance and repair needs. Meade is familiar with the condition of the City's equipment and has provided superior service to the City. Meade currently performs traffic signal maintenance in the Chicago-land area for all State of Illinois (IDOT) traffic signals. Meade has served as the City's street light maintenance contractor at various times in the past. The City is satisfied with Meade's performance.

Previously, the City had a separate traffic signal maintenance contract, and a street light maintenance contract. This resulted in staff inefficiencies in administering two contracts, and some duplication of effort (cost to the city), particularly for utility locates (JULIE locates). This year Public Works staff took over the program and combined the two contracts into a single Electrical Maintenance Contract for ease of management and anticipated future cost savings.

The City has sufficient funds budgeted for the maintenance program. The contract period is for one year, with the option by the City to extend the contract up to four additional years in one-year increments.

Votes Required to Pass:
Simple majority by City Council

Agenda Item No: 18

City Council
Agenda Supplement

Meeting Date: April 28, 2020

Item: Extension of Time for Completion Date of Various Contracts and Agreements

Staff Recommendation: Motion to adopt a resolution authorizing the City Manager to grant extensions to contract completion dates and execute associated change orders for the Well 16 rehabilitation project, the Water Management Plan, and the Internal Combustion Engine Lift Truck.

Staff Contact: Michael Magnuson, Director of Public Works

Background:

Due to delays in manufacturing and distribution associated with the Covid-19 pandemic, vendors that the City has contracted with have advised City Staff that they will likely require extensions of contract completion dates. This is not unique to these projects. Public Works is experiencing similar delays in acquiring materials and supplies as a result of the Covid-19 pandemic. In order to address this fluid situation, Staff is requesting that authority be granted to the City Manager to review and approve requests for change orders involving extension of completion dates by more than thirty days. The authority to grant such extensions is being requested at this time with respect to the following contracts and agreements:

Project Vendor/Contractor	Resolution Approving Contract and Approval Date	Reason for Extension	Original Completion Date	Estimated Completion Date
Well 16 Rehabilitation-Municipal Well and Pump	19R-124 11-19-2019	Delay in manufacturing of new pump motor	March 31, 2020	Summer 2020
Internal Combustion Lift Truck (fork lift)-Fitzgerald Equipment Co.	20R-16 03-17-2020	Delays in manufacturing	April 30, 2020	August 31, 2020

Project-Vendor/Contractor	Resolution Approving Contract and Approval Date	Reason for Extension	Original Completion Date	Estimated Completion Date
Water Management Plan-HOH Water Technology	19R-134 12-17-2020	Requires consultant to be on-site for sampling. City is currently limiting outside vendors/contractors on site during pandemic.	April 30, 2020	August 31, 2020

Recommendation:

Due to the unforeseen impacts of the current Covid-19 pandemic on the manufacturing and supply chain, staff recommends that the City Manager be authorized to review and approve, as appropriate, requests for change orders seeking extension of completion dates by more than thirty days for the above projects. Staff is hopeful that most of the projects will be completed by end of August, but due to the fluid nature of the Covid-19 pandemic and uncertainty as to when the various manufacturing, supply, and distribution chains will re-open, staff is requesting that the City Manager be authorized to extend these contracts as necessary and execute change orders associated with such extensions.

There will be no monetary impacts from these time extensions. Funding has been reallocated in the FY 20/21 Budget for these contracts.

Votes Required to Pass:

Simple majority.

Agenda Item No: 19

City Council
Agenda Supplement

Meeting Date: April 28, 2020

Item: Consultant Selection for Supplemental Engineering Review and Inspection Consultant Services

Staff Recommendation: Motion to adopt a resolution authorizing the City Manager to execute a one year agreement with three optional one year extensions with Clark Dietz for Supplemental Engineering Review and Inspection Services.

Staff Contact: Michael P. Magnuson, Director of Public Works
Abigail Wilgreen, City Engineer

Background:
The City currently has staff available to complete engineering plan review and inspections; however, at times the use of an on-call consultant is needed when City staff is unavailable or there is a large project that requires additional assistance. Any costs associated with the use of this consultant is passed through to the developer. As an example, a consultant was utilized for plan review and inspection services for the Woodlore Estates residential subdivision and the new Mercy Hospital.

The Engineering Division requested proposals from qualified engineering firms and the City's standard advertising practices were followed. Through this notification process, the City received five proposals.

The proposals were reviewed based on the consultants' qualifications and proposed pass-through fees. The qualification criteria considered during the review were:

- Firm overall experience with development plan review and inspections services
- Qualifications of principals and staff engineers to supervise and perform the scope of intended services
- Adequate available personnel to accomplish the scope of services in a timely manner
- References
- Proposed fee schedule

During the qualification review, a point system was established with item being weighted differently depending on the importance of each item. The following summarizes the points received by each firm in order of their final rank:

FIRM	*Experience*	*Personnel*	*References*	*Fee Schedule*	*Total*
Clark Dietz	40	23	55	50	**168**
Christopher B Burke Engineering (CBBEL)	40	40	43	30	**153**
HR Green	40	35	27	50	**152**
Hampton, Lenzini and Renwick (HLR)	36	20	55	30	**141**
Fehr Graham	16	28	55	20	**119**

Each consultant was asked to fill out a fee schedule table for various types of plan review as well as inspections. The table provides an initial review fee for plan review with subsequent reviews being charged based on a set hourly rate. Inspections are charged based upon the amount of time the inspector is onsite. For comparison purposes, below is a summary of the initial review fee as well as inspection rates for each firm:

	Clark Dietz	*CBBEL*	*HR Green*	*HLR*	*Fehr Graham*
Engineering Plan Review – Initial Review Fee					
Single Family Home	$153	$250	$500	$200	$200
New Residential Subdivision < 5 lots	$259	$1,500	$750	$500	$1,200
New Residential Subdivision > 5 lots	$125/hr	$110/hr	$135/hr	$135/hr	$130
Commercial <1 acre	$255	$1,500	$750	$500	$800
Commercial 1 acre to < 5 acres	$413	$3,000	$1,000	$950	$1,200
Commercial 5 acres and greater	$160/hr	$110/hr	$135/hr	$135/hr	$130/hr
Inspections					
Up to 4 hours	$510	$400	$380	$540	$440
Up to 8 hours	$775	$925	$760	$1,080	$850
Time Beyond 8 hours	8 hr fee + $112/hr	8 hr fee + $100/hr	8 hr fee + $95/hr	8 hr fee + $135/hr	8 hr fee + $110/hr

Recommendation:

Clark Dietz is proposing a very well rounded team with a depth of experience in municipal private development review and inspection. They received excellent reference recommendations. Clark Dietz's fees are below the overall average of all submitted proposals.

Clark Dietz would be retained to provide the supplemental engineering services on a project by project basis and only in those circumstances in which the City has received sufficient deposits from the owner/developer related to such projects to be applied against project invoices submitted to the City by Clark Dietz.

Based on the proposals received, the City's evaluation criteria, reference checks, and the detailed review by staff, it is the recommendation of staff that Clark Dietz be selected for the Supplemental Engineering Review and Inspection Consultant Services. The initial contract will be for one year, with three one year extensions at the discretion of the City.

Votes Required to Pass:

Simple majority

Agenda Item No: 20

City Council
Agenda Supplement

Meeting Date: April 28, 2020

Item: Ground Emergency Medical Transportation (GEMT) Intergovernmental Agreement Amendment

Staff Recommendation: Motion to adopt a Resolution ratifying and approving the execution of an amendment to an intergovernmental agreement between the Department of Healthcare and Family Services and the City of Crystal Lake regarding the EMS supplemental payment program

Staff Contact: Paul DeRaedt, Fire Rescue Chief
Jodie Hartman, Finance Director

Background:
On October 15, 2019, the City Council approved a resolution authorizing the City Manager to execute an agreement between the Illinois Department of Healthcare and Family Services (IDHS) and the City of Crystal Lake for a new Ground Emergency Medical Transport (GEMT) program. This program operates as part of the State's Medicaid program.

The federal government has reviewed the State's initial GEMT program and has requested changes to the original agreement that was submitted by participating organizations. An amended agreement has been returned to the participating organizations for execution. Due to the Stay at Home Order issued by Governor Pritzker on March 20, 2020, the City Council meeting on March 3, 2020 was cancelled. The deadline to execute the amended GEMT agreement was set for March 30, 2020. After consulting legal counsel, based upon these circumstances, and the administrative nature of the amendment, it was in the best interest of the City to have the City Manager execute the amended agreement and seek ratification by the City Council at the next council meeting.

The original agenda supplement information presented for City Council for approval on October 15, 2019 is as follows:

Per City Code Chapter 33-16 C. (4), the City has established rates for emergency ambulance transportation services. This allows the City to recover fees for patients transported by the

Crystal Lake Fire Rescue Department. In order to collect these fees, the City has contracted with a third party billing company, Andres Medical Billing, to process and collect the payment. In order to collect the fees, Andres identifies whether the billing should be directed to either the patient's private insurance company, Medicaid, Medicare, or the patients themselves. Once collected, these funds are then provided to the City, minus the 5% administrative cost.

Regarding billing for patients on Medicaid, the City receives only a portion of its billed fees since Medicaid only provides payment for what it believes is normal and customary. The Medicaid rate is less than the City established rates. Due to this discrepancy, the City does not collect full payment for its patient transportation costs for patients on Medicaid. In early October, the City was notified of a joint Federal and State program created by the Illinois Department of Healthcare and Family Services (HFS) that would provide supplemental payment to municipal entities to "bridge" this gap. The supplemental Medicaid payment program is called the Ground Emergency Medical Transportation (GEMT) program. This program is voluntary and there is no requirement to participate; however, the City expects to benefit financially from participation.

The intergovernmental agreement with the HFS obligates the City to provide, on a quarterly basis, an amount equal to 50% of the Federal supplement payment to HFS. The agreement outlines the mechanics of the reimbursement process that involves the Federal Government, the State of Illinois Department of Healthcare and Family Services (HFS, Department) and the Provider (municipal corporation providing ambulance services). The agreement can be terminated upon 30 days prior written notice.

Once the City executes an agreement and provides EMS transportation cost information to the HFS, it will be enrolled in the program. The City's ambulance billing processor, Andres, will collect the extra supplemental Federal funds on behalf of the City and it will be the City's responsibility to send 50% of these funds to HFS every quarter.

The below example shows the mechanics of the proposed program. The City is still waiting for program approval through the Center for Medicaid Services, so the below example represents hypothetical figures:

Example for Illustrative Purposes Only	
Provider Ambulance Cost Per Trip	$2,000
Average Standard Medicaid Payment	$500
Supplemental Payment (represent gap between provider cost and Medicaid fee schedule)	$1,500
Supplemental Payment distributed to State of Illinois HFS	$750
Supplemental Payment retained by the provider (City of Crystal Lake) – Net Gain	***$750***

Amended Intergovernmental Agreement:

The changes in the amended agreement include:

An "Interim Rate" is established which is determined by calculating the difference between the Provider's ALS and BLS cost per trip and the "Base Rate". This is essentially the same formula as described in the original agreement. The revised agreement provides for IDHS to then pay the provider the Interim Rate, in addition to the Base Rate.

The new agreement provides a paragraph on "reconciliation" which allows the department to calculate on a calendar year basis the actual cost per trip during that particular year to determine whether the Interim Rate underpaid or overpaid the Provider. This paragraph then allows for any underpayment to the provider to be covered by further payment made by IDHS and for overpayments to be reimbursed to IDHS.

Recommendation:

The amended agreement has been reviewed and approved by the City's Legal Counsel. It is staff's recommendation to approve a motion to adopt a Resolution ratifying and approving the City Manager's execution of an amended intergovernmental agreement between the Department of Healthcare and Family Services and the City of Crystal Lake regarding the EMS supplemental payment program.

Votes Required to Pass:

Simple majority vote.

Agenda Item No: 21

City Council
Agenda Supplement

Meeting Date:	April 28, 2020
Item:	Service and Maintenance Contract, and Telemetry Monitoring Program, for Downtown Commuter Station Parking Terminals
Staff Recommendation:	A motion renewing the previously awarded proposal for Service and Maintenance and Telemetry Monitoring for the downtown commuter station parking terminals and adopting a resolution authorizing the City Manager to execute a two-year agreement with Total Parking Solutions in the amount of $34,017 annually.
Staff Contact:	Eric Helm, Deputy City Manager Jodie Hartman, Director of Finance Nick Hammonds, Management Analyst

At the October 7, 2014 City Council meeting, the City Council approved a five-year extension of the Service and Maintenance and Telemetry Monitoring contract with Total Parking Solutions (TPS) for the service and maintenance of the downtown train station parking lot pay stations. The pay station machines were manufactured by Cale Parking USA (dba Flowbird). As indicated in the attached letter from Cale Parking, TPS has the exclusive right for service for this area.

Per Section 102-3(D) of the City Code, the City may waive competitive bidding and enter into a contract with a sole source vendor after the Director of Finance has conducted a good faith review of available sources and determines that one source for the service is in the best interest of the City. Based upon the City Code authorization requirements, and Total Parking Solution's history maintaining the system, the City's Director of Finance conducted a good faith review of available sources and has determined that Total Parking Solutions is the sole source vendor to service and maintain the existing system, and that it is in the City's best interest to extend the existing contract for the two year period prior to the contemplated system replacement. Accordingly, competitive bidding is not required. In addition to providing this service to Metra and other neighboring communities, Total Parking Solutions has been the service provider for the City of Crystal Lake since the parking terminals were installed in 2006.

The current contract with Total Parking Solutions expired in October 2019. Providing continuity of services, a payment was remitted to Total Parking Solutions to cover the period of October 2019 through September 2020 while alternatives could be investigated. City staff is recommending that a formal contract be approved with TPS for two years, from October 1, 2019 to September 30, 2021. TPS has agreed to hold the contract pricing for the two year period in annual amount of $34,017. This annual price has not increased since 2014. The extension of the contract until October 2021 will allow the City to investigate options for the future of the pay stations.

Due to the existing pay stations age and lack of available parts, TPS will no longer service the pay stations after September 30, 2021. The current equipment will be 15 years old when the service contract expires. City staff recommends that the replacement of the downtown parking machines be placed in the

FY 21/22 Capital Improvement Budget using revenue from the City's Commuter Parking Fund. Revenues in this fund are largely generated from downtown train station parking fee receipts. In 2021, a Request for Proposal (RFP) will be created for both the replacement of the existing pay stations and for future maintenance services. The results of the RFP will be brought before the City Council for future consideration.

Background:

The current system includes fourteen (14) automated pay stations. Three (3) stations are located at each platform shelter with two (2) additional stations located adjacent to the south side of the depot building. The 14 pay stations replaced the previous 7 pay stations. The pay stations are individually linked via wireless connection (telemetry), allowing for the ability of a commuter to pay at any station. Instead of the previous remote locations of the pay stations, all of the pay stations are located near the shelters and station. Any pay station can be used to pay for parking, thus eliminating the problem of lines forming whenever a machine is out of order. The pay stations are located on the side of the platform on which commuters board trains to Chicago.

The current pay stations accept coins, bills, credit cards and parking debit cards. Parking debit cards are available for purchase inside the train depot building and can be replenished at any pay station. Residents are able to utilize discount cards for the pay stations, which allow them to pay a lower daily rate than those of non-residents. There are multiple options to make payments for downtown parking, including monthly pre-paid passes, the pay-by-phone mobile app, and utilizing the downtown pay stations.

The Service and Maintenance component provides for total support of the parking terminals at a fixed price. It also includes preventative maintenance in order to provide regular care for the equipment investment, thereby reducing the frequency of breakdowns and improving performance.

The Telemetry Monitoring component includes the continuation of a dedicated wireless connection for each terminal that is linked to a central web server. This allows for the monitoring of each parking terminal, including all maintenance alarms, statistical and financial information, on-line credit card processing and remote enforcement.

Recommendation

It is staff's recommendation to approve a two-year extension agreement for Service and Maintenance and Telemetry Monitoring with Total Parking Solutions, Inc. for the downtown commuter station parking terminals and authorize the City Manager to execute the attached agreement with Total Parking Solutions. The revenue generated at the parking terminals will be utilized to cover the contract amounts.

Votes Required to Pass:

Simple majority

Agenda Item No: 22

City Council
Agenda Supplement

Meeting Date: April 28, 2020

Item: Public Hearing, Annual Budget Ordinance, Salary Ordinance, and Vehicle Leasing and Replacement Program.

Staff Recommendation:

1. Public Hearing for the Annual Budget for the 2020/2021 Fiscal Year.

2. Motion to Adopt:
   a. An Ordinance approving and adopting the Annual Budget for the 2020/2021 Fiscal Year,
   b. The Salary Ordinance for the 2020/2021 Fiscal Year,
   c. A Resolution authorizing the Vehicle Leasing and Replacement Program for the 2020/2021 Fiscal Year, and

Staff Contact: Gary J. Mayerhofer, City Manager
Jodie Hartman, Director of Finance/Treasurer
Laura Herrig, Assistant Finance Director

Budget:
In accordance with State Statutes, which requires a budget to be adopted prior to the beginning of each fiscal year, City Council is being asked to adopt the Proposed 2020/2021 budget. The City's fiscal year 2020/2021 begins on May 1.

On April 17, 2020, the proposed balanced budget for fiscal year 2020/2021 was placed on public display. The proposed budget maintains high quality City services while allowing for capital investment in facilities and infrastructure. Proposed expenditures total $100 million, an increase of $575k (0.6%) from the 2019/2020 budget of $99.4 million.

This has been a challenging budget to prepare, given the current COVID-19 pandemic. At this time, the pandemic's impact on the economy and on City revenues are unknown. Preliminary estimates show a possible loss of $5.4 million in revenues for fiscal year 2020/2021 due to the pandemic. Sales and Income Taxes are expected to see the largest decline.

Both operational and capital project reductions have been incorporated into this proposal to offset the expected revenue losses. Summer seasonal positions have been eliminated. Some capital projects will be delayed beyond the upcoming year and others were removed. The balance of revenue losses will be

absorbed by planned use of available fund reserves. The table below illustrates the offset to estimated losses in revenue.

Description	FY2020/2021 Amount
Seasonal Positions Eliminated	$217,452
Capital Projects Eliminated	$116,000
Capital Projects Delayed	$3,807,585
Planned Use of Available Fund Reserves	$1,294,817
Total	$5,435,854

Despite these challenges, the City has worked diligently to present a proposed annual budget that is:

- ✓ Balanced
- ✓ **Includes no new revenue sources or increase in tax rates**
- ✓ Continues the City's commitment to public safety
- ✓ Continues the City's investment in infrastructure
- ✓ Meets the parameters of the City's financial policies

The proposed budget continues the funding of General Fund services without the use of a General Fund property tax.

Salary Ordinance:
Included as part of the adoption of the proposed Annual Budget for Fiscal Year 2020/2021 is the salary ordinance. Non-union employees' ability to receive a raise (from 0% to 3.0%) is based upon their individual performance, or merit, not based on cost of living adjustments. Collective bargaining agreements outline amounts of compensation to be paid to union employees.

Fleet Leasing Program
At the May 1, 2018 City Council meeting, the City Council approved a citywide fleet leasing program with Enterprise Fleet Management, Inc. for the City's entire fleet except ambulances and fire apparatus. This was done in order to take advantage of significant financial and practical benefits by utilizing a fleet leasing program versus a traditional method of fleet replacement.

The attached Resolution approves the additions to the Vehicle Leasing and Replacement (VLR) program for the 2020-2021 Fiscal Year and authorizes the City Manager to take any actions necessary to facilitate the VLR.

Votes Required to Pass:
Simple majority

Ord. No.
File No.

AN ORDINANCE APPROVING THE ANNUAL BUDGET OF THE CITY OF CRYSTAL LAKE, ILLINOIS, FOR THE FISCAL YEAR BEGINNING MAY 1, 2020 AND ENDING APRIL 30, 2021

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 17, 2020; and

WHEREAS, after proper notice being given, a public hearing was conducted on April 28, 2020, to obtain public comment on the tentative annual budget for the City of Crystal Lake for the fiscal year beginning May 1, 2020 and ending April 30, 2021.

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, 2020 and ending April 30, 2021, 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 28th day of April 2020.

APPROVED:

_____
Aaron T. Shepley, Mayor

ATTEST:

_____
Nick Kachiroubas, City Clerk

PASSED: April 28, 2020
APPROVED: April 28, 2020

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



Robin Pendergast

City of Crystal Lake
Fiscal Year 2020-21 Annual Budget

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

For the Fiscal Year beginning May 1, 2020

www.crystallake.org

CITY OF CRYSTAL LAKE, ILLINOIS

2020/21

CITY OFFICIALS

MAYOR
Aaron T. Shepley

COUNCILMEMBERS

Ellen Brady	Brett Hopkins
Ian Philpot	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
Jodie Hartman	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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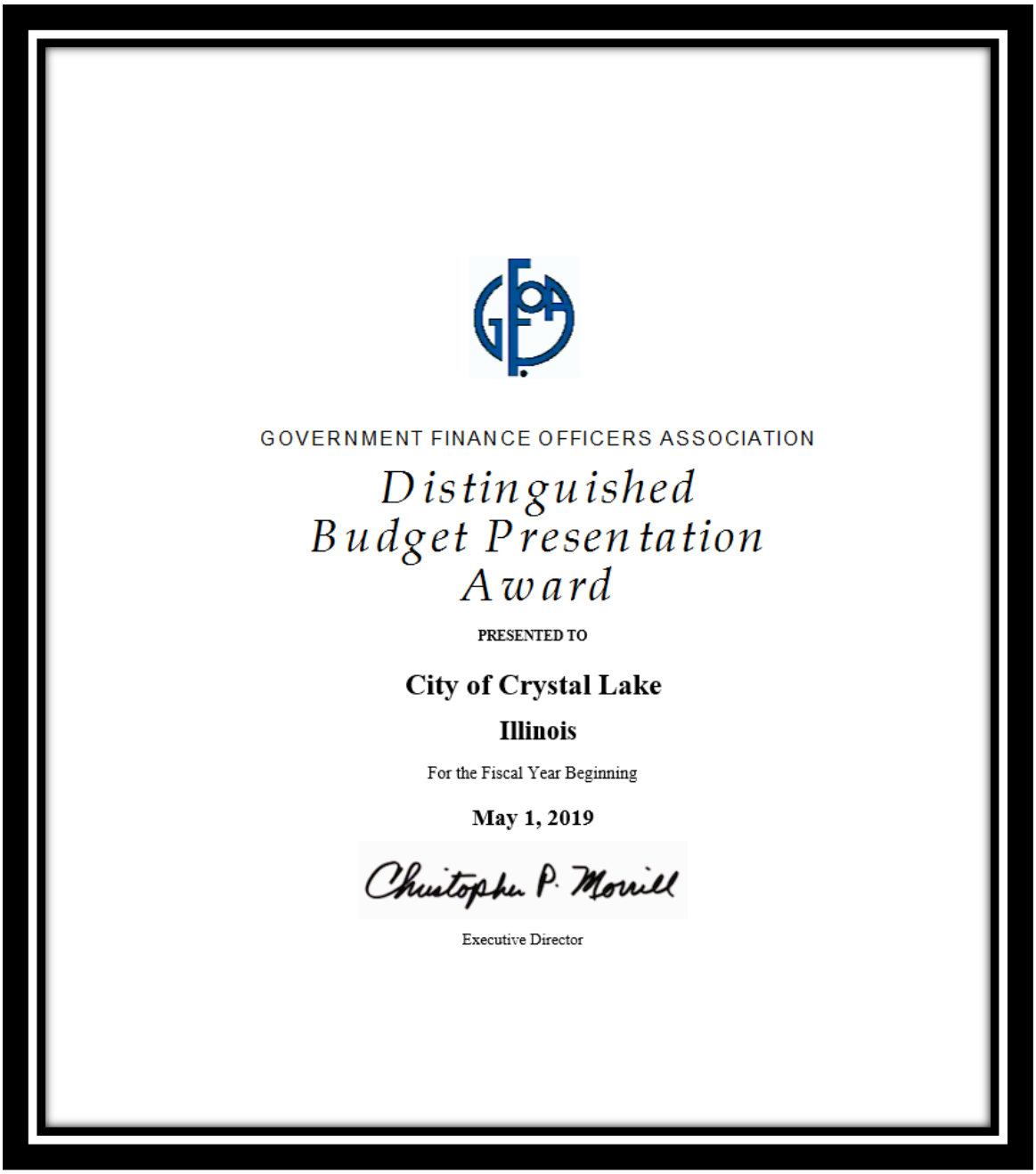
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The Government Finance Officers' Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Crystal Lake, Illinois for the Annual Budget beginning May 1, 2019. In order to receive this award, 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 2021/22

TRANSMITTAL LETTER

April 15, 2020

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) 2020/21. 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.

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) 2020/21 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.

For the past few months, the World has been suffering the effects of a global pandemic. Economies of every nation have been, and continue to be, impacted. While the full financial impact has yet to be determined, the budget includes estimates and assumptions to plan for a time of revenue instability and prioritization of expenditures. We are confident the City's solid financial policies, strong leadership and extensive long-term planning will carry the City through the upcoming financial periods.

OVERVIEW OF CITY FINANCIALS

When viewed from a high level, City finances can be broken out into four main categories: Governmental, Business-Type, Pension Funds and Library Funds. Each category has a distinct purpose. Governmental activities cover the majority of financial activity within the city, including the General Fund, special revenue funds, debt service funds and capital improvement funds. The Business-Type activities represent the Water and Sewer Enterprise Funds and the new internal service fund, Group Insurance. Police and Firefighters' Pension Funds are provided as fiduciary funds. The Library is a component unit of the City with their own governing board and Code of Ordinances, however their finances are reported under the City umbrella of funds. Below is a summary of the City financial budget as a whole for fiscal year 2020/21.

BUDGET SUMMARY	Governmental Activities	Business-Type Activities	Total City Funds	Pension Funds	Library Funds
Operating Activities:					
Operating Revenues	$43,516,409	$20,641,197	$64,157,606	$8,093,938	$5,063,696
Excess Surplus (IRMA)	$891,600	$108,400	$1,000,000	$0	$0
Planned Use of Fund Balance	$1,029,156	$0	$1,029,156	$0	$0
Operating Expenditures	($43,061,837)	($15,767,601)	($58,829,438)	($5,880,600)	($5,463,411)
Debt Service Payments	($979,213)	($4,235,064)	($5,214,277)	$0	$0
Vehicle Lease Payments	($817,578)	($157,470)	($975,048)	$0	$0
One-time Transfer from General Fund to Group Insurance Fund	($578,537)	$578,537	$0	$0	$0
Revenues in Excess of Operating Expenses	$0	$1,167,999	$1,167,999	$2,213,338	($399,715)
Transfer to Capital Activities	$0	($1,167,999)	($1,167,999)	$0	$0
Total	$0	$0	$0	$2,213,338	($399,715)
Capital Activities:					
Video Gaming Fees	$148,647	$0	$148,647	$0	$0
Utility Taxes	$2,065,689	$1,000,000	$3,065,689	$0	$0
Capital Grants/Reimbursements	$115,909	$87,315	$203,224	$0	$0
Gain on Sale of Assets	$0	$0	$0	$0	$0
Bond/Loan Proceeds	$0	$6,545,000	$6,545,000	$0	$0
Capital Lease Financing (Initial Lease Year)	$2,611,128	$537,287	$3,148,415	$0	$0
Capitalized Lease Cost (Initial Lease Year)	($2,611,128)	($537,287)	($3,148,415)	$0	$0
Revenues in Excess of Operating Expenses	$0	$1,167,999	$1,167,999	$0	$0
Planned Use of Fund Balance	$6,870,053	$8,097,127	$14,967,180	$0	$2,412,444
Capital & Equipment Replacement	($9,200,298)	($16,897,441)	($26,097,739)	$0	($2,412,444)
Total	$0	$0	$0	$0	$0
Estimated Beginning Balance	$32,951,639	$12,302,019	$45,253,658	$82,178,699	$5,775,130
Planned Use of Fund Balance	($7,899,209)	($8,097,127)	($15,996,336)	$0	($2,812,159)
Ending Balance	$25,052,430	$4,204,892	$29,257,322	$84,392,037	$2,962,971
Nonspendable, Restricted or Assigned	($9,181,538)	($113,997)	($9,295,535)	($84,392,037)	($593,537)
Available Balance	$15,870,892	$4,090,895	$19,961,787	$0	$2,369,434

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 for the health insurnace related activities. Both are self-supporting through user charges.

As depicted in the schedule above, fiscal year 2020/21 expenses of City funds (excluding pension and library) will be funded using a combination of operating revenue and accumulated assets. Balances that are nonspendable, restricted or assigned represent funds already expended (prepaid expenses and parts or fuel inventories), reserved for future debt repayment, held in reserve by the City's insurance carriers (IRMA and IPBC), or are restricted from general use (Three Oaks Development Fund, IMRF/FICA Fund, Motor Fuel Tax Fund and Foreign Fire Insurance Fund assets). Operating results and capital activities by fund are available in the Summary of All Funds section of this document.

REVENUES & OTHER SOURCES - CITY WIDE

Fund	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget	$ Change	% Change
Revenues & Other Sources								
General Fund	$28,048,156	$31,689,468	$32,996,058	$31,591,610	$35,208,989	$29,019,331	($2,572,279)	-8.14%
Home Rules Sales Tax Fund	5,091,033	1	0	0	0	0	$0	0.00%
Insurance Reserves Fund	492,056	299,057	129,843	26,000	33,312	0	($26,000)	-100.00%
Restricted Police Funds	141,677	69,179	127,185	88,500	88,500	73,000	($15,500)	-17.51%
Fire Rescue Fund	10,472,182	10,857,403	10,860,057	10,849,248	10,767,924	11,368,583	$519,335	4.79%
Road/Vehicle License Fund	2,005,579	653,056	614,557	615,000	631,383	589,210	($25,790)	-4.19%
School Crossing Guard Fund	93,193	106,044	107,026	110,000	110,000	110,000	$0	0.00%
IMRF/FICA Fund	1,691,376	1,592,426	1,619,763	1,581,621	1,582,000	1,590,868	$9,247	0.58%
Motor Fuel Tax Fund	1,409,319	1,758,069	790,766	2,217,293	2,506,961	1,511,406	($705,887)	-31.84%
Foreign Fire Insurance Fund	61,694	65,963	58,481	1,335	1,630	995	($340)	-25.47%
Commuter Parking Fund	0	284,597	263,530	310,000	270,707	208,667	($101,333)	-32.69%
Three Oaks Recreation Fund	700,042	0	0	0	0	0	$0	0.00%
Three Oaks Capital Fund	48,250	0	0	0	0	0	$0	0.00%
Three Oaks Development Fund	921,585	10,196	112	0	380,000	3,800	$3,800	100.00%
Debt Service Funds	1,402,044	1,450,390	1,395,898	1,478,393	10,313,968	926,516	($551,877)	-37.33%
TIF Funds	12,819	160,335	87,559	115,250	129,181	127,308	$12,058	10.46%
Capital Replacement Fund	87,225	4,494,686	3,104,638	13,873,241	7,673,385	12,506,451	($1,366,790)	-9.85%
Water & Sewer Funds	26,636,989	20,655,048	15,425,655	38,243,414	32,619,277	36,805,047	($1,438,367)	-3.76%
Group Insurance Fund	0	0	0	0	0	6,352,349	$6,352,349	100.00%
Police Pension Fund	6,084,839	5,655,634	4,844,163	4,081,323	4,077,968	4,460,177	$378,854	9.28%
Fire Pension Fund	4,834,565	4,380,503	5,010,229	3,368,433	3,612,405	3,633,761	$265,328	7.88%
Library Funds	5,246,735	5,345,937	5,276,711	4,961,519	5,312,003	5,095,293	$133,774	2.70%
Total - All Funds	$95,481,358	$89,527,992	$82,712,231	$113,512,180	$115,319,593	$114,382,762	$870,582	0.77%

Fiscal year 2020/21 revenues and other sources are as follows:

- Revenues $75,861,631 (FY2019/20 $76,699,262)
- Surplus IRMA reserves $1,000,000 (FY2019/20 $0)
- Bond proceeds $0 (FY2019/20 $3,304,520)
- Loan proceeds $6,545,000 (FY2019/20 $7,789,000)
- Lease financing $3,148,415 (FY2019/20 $4,129,285)
- Internal service charge $4,871,169 (FY2019/20 $0)
- Transfers between City funds $22,956,547 (FY2019/20 $21,590,113)

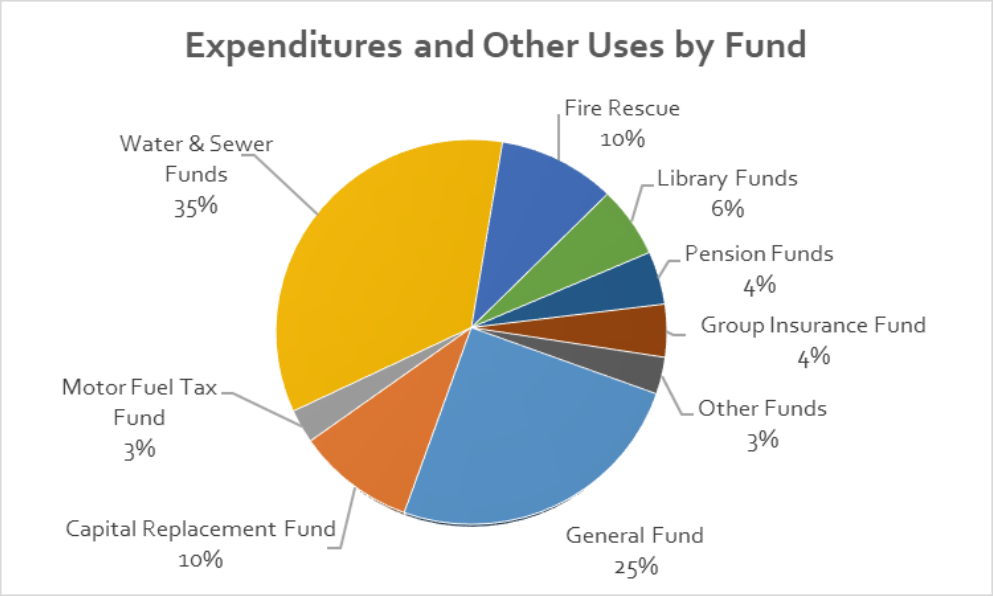
Revenues and other amounts available to support the fiscal year 2020/21 budget are $109,511,593, a decrease of $4,000,587 or 3.52% from the 2019/20 fiscal year budget before accounting for internal service charge revenue in the Group Insurance Fund. Major changes among revenues and other amounts available are described below.

- Decrease in revenues (-$837,631) – Several revenues, such as retail sales tax, home rule sales tax, use tax, income tax and motor fuel tax have been impacted negatively by current economic conditions. Conversely, the City shall realize a full twelve months of income from utility taxes in fiscal year 2020/21.
- One-time use of surplus reserves held at IRMA ($1,000,000) – The City shall use surplus reserves to pay it's annual liability insurance premium in January, 2021.

- Decrease in bond proceeds revenue (-$3,304,520) – Series 2019 bonds, issued in the prior year, provided funding for storm water solutions and for water main replacement. The City has no current plans to issue bonds in fiscal year 2020/21.
- Decrease in loan proceeds revenue (-$1,244,000) – Loan proceeds from the IEPA for purposes of funding the replacement of Water Treatment Plant #2 and for new deep well #19 have been reprogrammed for fiscal years 2020/21 and 2021/22. These were originally anticipated to be received all in the prior year.
- Decrease in vehicle lease financing revenue (-$980,870) – Amounts budgeted are dependent upon number and types of vehicles anticipated to be leased during the fiscal year. Amounts are recognized as both a revenue (vehicle lease financing revenue) and as an expense (capitalized vehicle lease costs) in the first year of the lease term.
- New Internal Service Charge revenue ($4,871,169) – This is a change in accounting for employer contributions toward group insurance for fiscal year 2020/21. Employer contributions toward group insurance will be recognized as Internal Service Charge revenue in the new Group Insurance Fund after budgeting an equal amount as expenditures across operating departments of the City and Library. Actual payments of employer contributions to the IPBC will be recognized as expenses in the Group Insurance Fund.
- Increase in transfers between funds for debt service, rolling stock, technology and infrastructure ($1,366,434) – Transfers from operating funds to debt service funds and to capital and equipment replacement funds. Of this total, $578,537 represents a one-time transfer of resources from the General Fund to the Group Insurance Fund.

Analyses of major revenues are available in the Summary of All Funds section of this document.

EXPENDITURES & OTHER USES – CITY WIDE



Expenditures of the City are spread over several different funds, as is proper for reporting the spending of a governmental entity. The General Fund is the main operational fund of the City. 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 Water and Sewer Fund is responsible for services to provide clean, potable drinking water and to collect, convey and treat wastewater. Capital needs to maintain, repair and replace infrastructure are the biggest demands on this fund.

Fund	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget	$ Change	% Change
Expenditures & Other Uses								
General Fund	$27,510,615	$30,709,951	$29,918,684	$34,229,113	$31,548,745	$32,618,865	($1,610,248)	-4.70%
Home Rules Sales Tax Fund	6,304,020	1,537,880	0	0	0	0	$0	0.00%
Insurance Reserves Fund	(353,696)	(62,393)	(295,609)	55,000	4,067,346	0	($55,000)	-100.00%
Restricted Police Funds	287,079	55,262	24,352	385,300	385,300	30,600	($354,700)	-92.06%
Fire Rescue Fund	10,079,549	10,211,697	10,423,683	12,047,837	11,317,152	12,966,868	$919,031	7.63%
Road/Vehicle License Fund	2,037,427	686,373	722,324	615,000	589,150	589,210	($25,790)	-4.19%
School Crossing Guard Fund	98,347	102,080	101,233	110,000	110,000	110,000	$0	0.00%
IMRF/FICA Fund	1,495,025	1,497,525	1,458,033	1,590,000	1,590,000	1,672,471	$82,471	5.19%
Motor Fuel Tax Fund	1,260,238	740,115	778,656	4,455,875	2,947,026	3,681,365	($774,510)	-17.38%
Foreign Fire Insurance Fund	6,168	564	518	55,814	500	64,700	$8,886	15.92%
Commuter Parking Fund	0	199,391	227,153	319,206	316,406	276,139	($43,067)	-13.49%
Three Oaks Recreation Fund	700,042	0	0	0	0	0	$0	0.00%
Three Oaks Capital Fund	48,250	4,535	0	0	0	0	$0	0.00%
Three Oaks Development Fund	921,585	99,345	8,754	0	0	0	$0	0.00%
Debt Service Funds	1,473,269	1,515,590	1,486,134	1,571,997	10,422,418	926,516	($645,481)	-41.06%
TIF Funds	12,945	40,205	81,687	227,750	305,234	369,606	$141,856	62.29%
Capital Replacement Fund	1,889,061	4,773,234	3,482,602	13,930,223	7,650,422	12,629,004	($1,301,219)	-9.34%
Water & Sewer Funds	25,922,386	19,581,821	13,969,416	43,130,923	30,859,582	45,452,698	$2,321,775	5.38%
Group Insurance Fund	0	0	0	0	0	5,801,825	$5,801,825	100.00%
Police Pension Fund	2,753,250	2,945,010	3,343,205	3,322,100	3,465,355	3,767,000	$444,900	13.39%
Fire Pension Fund	1,527,869	1,637,945	1,645,607	1,779,700	1,696,713	2,113,600	$333,900	18.76%
Library Funds	5,154,104	4,897,082	4,800,559	7,320,696	5,405,472	7,907,452	$586,756	8.02%
Total - All Funds	$89,127,533	$81,173,212	$72,176,991	$125,146,534	$112,676,821	$130,977,919	$5,831,385	4.66%

Fiscal year 2020/21 expenditures and other uses are as follows:

- Operating expenditures $64,977,280 (FY2019/20 $61,788,278)
- Sales Tax Incentive Agreements $325,000 (FY2019/20 $365,000)
- Debt service $5,214,277 (FY2019/20 $5,170,792)
- Capitalized vehicle lease costs (offset by an equal amount in lease financing revenue) $3,148,415 (FY2019/20 $4,129,285)
- Vehicle lease payments $975,048 (FY2019/20 $925,821)
- Capital expenditures $28,510,183 (FY2019/20 $31,177,245)
- Internal service charges $4,871,169 (FY2019/20 $0)
- Transfers between City funds $22,956,547 (FY2019/20 $21,590,113)

Budgeted expenditures and other uses for all funds in fiscal year 2020/21 total $126,106,750, an increase of $960,216 or 0.77% from the 2019/20 fiscal year budget before accounting for internal service charge expenses for group group insurance. Major changes among expenditures and other uses are described below.

- Increase in operating expenditures ($3,149,002) –
    - 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 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. Employer contributions to the pension plan are calculated by the IMRF and fluctuate based on demographic changes and investment rate of return. The City's contribution rate for calendar 2019 was 11.07% of covered payroll. The City's contribution rate for 2020 is 13.75%.
    - Sworn police and fire personnel are covered by the Police Pension Plan and Firefighters' Pension Plan respectively. Both plans are defined benefit, single-employer, pension plans. The defined benefits and employee and employer contribution levels are governed by Article 3 and Article 4, respectively, of the Illinois Pension Code. Each year an independent actuary calculates employer contributions as described in the Illinois Pension Code. The City's contribution for fiscal year 2020/21 is $4,572,738, an increase of $334k or 7.9% from the prior year.
    - The Group Insurance Fund is new for fiscal year 2020/21. This Fund will be used to account for the accumulation of assets that are reserved for purposes of meeting funding requirements set by the Intergovernmental Personnel Benefits Cooperative (IPBC) for group health insurance. Fiscal year 2020/21 expenses of the Group Insurance Fund will include employee (active and retired) contributions toward group insurance that will be paid to the IPBC. Prior to 2020/21, employee contributions were netted against costs for purposes of budgeting group insurance.
    - Additional funds budgeted in Library funds are to provide for maintenance and repair of Library facilities.
- Increase in debt service payments ($43,485) – Debt service payments reflected in this budget are for the repayment of series 2012, 2013, 2014, 2019A and 2019B series general obligation bonds in addition to the 2015 general obligation note, as well as a low-interest loan from the IEPA. It is anticipated that during fiscal year 2020/21, the City will enter into a second low-interest loan agreement with the IEPA for the purpose of

reconstructing Water Treatment Plant #2, adding $496,874 to existing debt payments beginning 2020/21. This new loan payment shall offset savings from the expiration of series 2012 refunding bond payments.

- Increase in vehicle lease payments ($49,227) - Annual vehicle 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. Amounts budgeted are dependent upon numbers and types of vehicles leased.
- Decrease in capitalized vehicle lease costs (-$980,870) – Amounts budgeted are dependent upon numbers and types of vehicles anticipated to be leased during the fiscal year. Amounts are recognized as both a revenue (vehicle lease financing revenue) and as an expense (capitalized vehicle lease costs) in the first year of the lease term.
- Decrease in capital expenditures (-$2,667,062) – The capital schedule depicted later in this document reflects capital and equipment replacement ($28,510,183) and vehicle lease payments ($975,048) equaling $29,485,231.
- New Internal Service Charge expense ($4,871,169) – This is a change in accounting for employer contributions toward group insurance for fiscal year 2020/21. Employer contributions toward group insurance shall be budgeted as expenditures across operating departments of the City and Library. An equal amount shall be recognized as Internal Service Charge revenue in the new Group Insurance Fund. Actual payments of employer contributions to the IPBC will be recognized as expenses in the Group Insurance Fund.
- Increase in transfers between funds ($1,366,434) – Transfer from operating funds to debt service funds and to capital and equipment replacement funds. Of this total, $578,537 represents a one-time transfer of resources from the General Fund to the new Group Insurance Fund.

The difference between revenues and other sources and expenditures and other uses is 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 and equipment purchases.

Fund	Revenues and Other Sources	Expenditures and Other Uses	Revenues and Other Sources in Excess of Expenditures and Other Uses
City Funds	$101,193,531	$117,189,867	($15,996,336)
Pension Funds	8,093,938	5,880,600	$2,213,338
Library Funds	5,095,293	7,907,452	($2,812,159)
Total	$114,382,762	$130,977,919	($16,595,157)

Capital Expenditures

The fiscal year 2020/21 City budget reflects capital expenditures ($28,510,183) and vehicle lease payments ($975,048), as well as capitalized leased vehicle costs ($3,148,415). Together these total $32,633,646. Improving and maintaining the infrastructure of the City is a critical component to providing core City services.

One major area of capital focus is the roadways. The fiscal year 2020/21 budget reflects $1,975,000 for the City's annual street resurfacing program. Of the total, $1,385,196 will be funded from the General Fund, using a combination of Home Rule Sales Tax and unassigned Fund Balance. The remaining balance 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 $4,856,913. Many of the projects will span multiple budget years as the work is designed, constructed and completed.

Streets programmed for resurfacing in fiscal 2020/21 include:

Street	Limits	
	From	To
Edgewood Avenue	North Shore Drive	North Dead End
Sunnyside Avenue	North Shore Drive	North Dead End
Mayfield Avenue	North Shore Drive	North Dead End
Lakewood Avenue	North Shore Drive	North Dead End
Crystal Beach Avenue	North Shore Drive	North Dead End
Greenfield Avenue	North Shore Drive	North Dead End
East End Ave	North Shore Drive	North Dead End
North Shore Drive Cul-de-Sac	North Shore Drive	South Dead End
North Shore Drive	Entire Length	
Crandall Avenue	North Shore Drive	South Dead End
Oak Court Alley	North Shore Drive	Oak Court
Oak Court	Oak Court Alley	East Street

Street	Limits	
	From	To
Clow Court	North Shore Drive	Oak Court
East Street	North Shore Drive	Oak Court
Amberwood Drive	Bennington Drive	Ackman Road
Sandalwood Drive	Fieldstone Drive	Amberwood Drive
Fieldstone Drive	Amberwood Drive	Amberwood Drive
Boxwood Drive	Amberwood Drive	Amberwood Drive
Lou Avenue	Teckler Boulevard	East Gate Road
Factory Road	Teckler Boulevard	East Gate Road
Commercial Drive	Virginia Road	East Gate Road
Official Drive	Virginia Road	East Gate Road
East Gate Alley	Berkshire Drive	Lou Alley
Lou Alley	Teckler Boulevard	East Gate Road

Other roadway improvements budgeted in fiscal year 2020/21 include:

- Intersection (Main Street/Crystal Lake Avenue) Improvement
- Intersection (IL 176/Main Street) Improvement – ROW Acquisition, Design Engineering
- Cog Circle Reconstruction
- Dole Avenue Reconstruction – Design Engineering
- Main Street Pedestrian Connection – Design Engineering

In addition to roadway improvements, other major capital expenditures reflected in this budget include:

- Automotive Equipment
- Computer Hardware and Software
- Fuel Island Replacement (City Hall)
- Boiler Water Pre-Treatment Tank System Replacement (City Hall)
- Roof Fall Protection System Installation (City Hall)
- Parking Lot Repair/Replacement (City Hall)
- Storm Water Solutions
    - Pine/Oriole Depression
    - Crystal Lake Water Level Study (USGS)
- Water Main Replacement
    - Main Street @ Crystal Lake Avenue
    - McCormick Tower Area

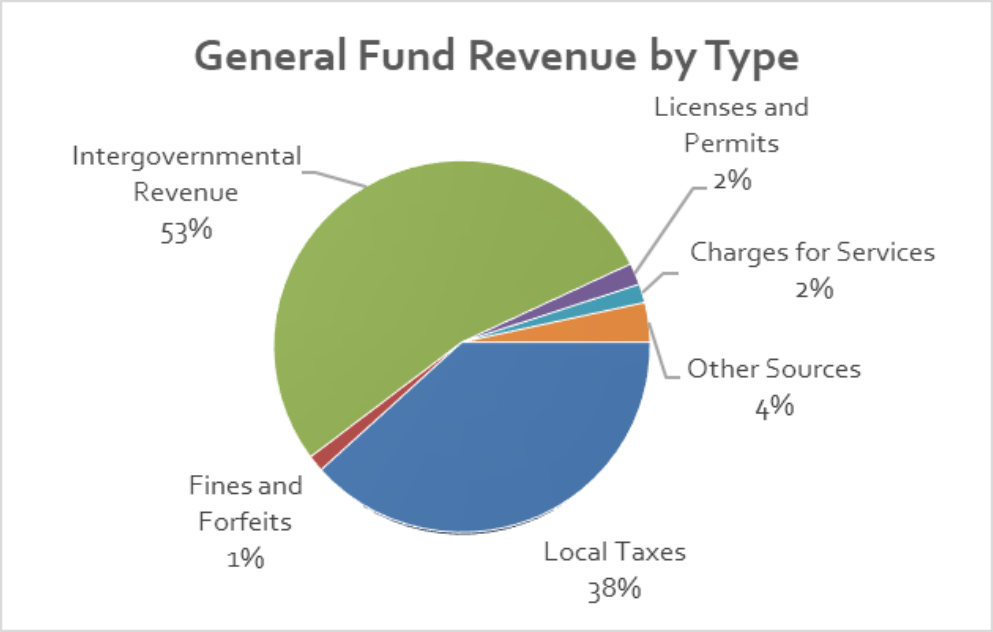
- Water Treatment Plant #2 Reconstruction
- Water Treatment Plant #5 Improvements
- New Deep Well #19 and Raw Water Piping – Design Engineering
- Lift Station Rehabilitation
- Motor Control Center Replacements
- Alum Tank Replacement (Wastewater Plant #2)
- Generator Replacement (Lift Station #22)
- Pump Station Rehabilitation (Wastewater Plant #3)
- Water Level Adjustment (Three Oaks Recreation Area) – Design Engineering
- Lightning Suppression System Installation (Three Oaks Recreation Area)
- Heart Monitors Replacement (9)
- Sewer Televising Unit Replacement

GENERAL FUND SUMMARY

The General Fund is the main operational fund of the City. Major service areas include activities of the Police Department, Community Development, Public Works Streets, Facilities and Fleet, as well as Administration. Administration encompasses not only the activities of the City Council, but also the City Manager's Office, Human Resources, Finance and Information Technology. The primary funding of these services are Retail Sales Tax, Home Rule Sales Tax and other alternate revenue sources. Accounting for the Three Oaks Recreation Area is also included in the General Fund.

General Fund Revenues

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. Retail Sales Tax ($10,376,252), Home Rule Sales Tax ($4,627,660), Income Tax ($3,438,900), Use Tax ($1,178,125) and Telecommunication Tax ($752,659) comprise the majority of the revenue sources for the General Fund or nearly 72% of the total revenues. These revenue sources, unlike Property Tax, are volatile and greatly influenced by the economy.



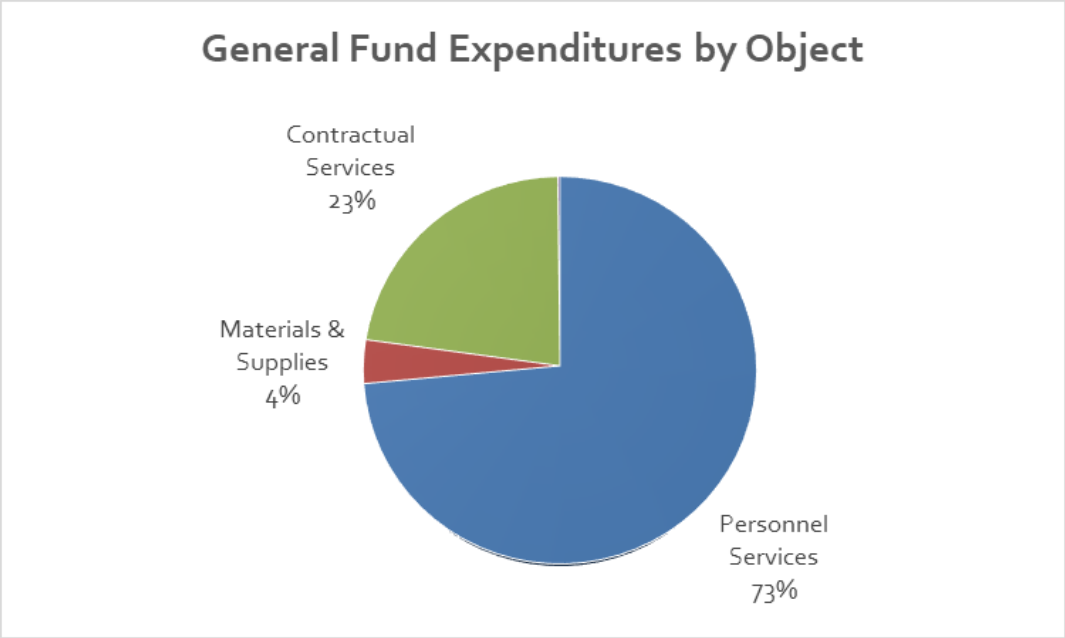
Intergovernmental revenues make-up the largest share of General Fund revenues. This category not only includes Sales and Income Taxes, but also grant proceeds. The next largest category is local taxes, which includes the Telecommunications Tax and Home Rule Sales Tax, as well as Cable Franchise Fees. It also includes an annual levy for the Police and Firefighters' Pension Funds as a pass-through from the General Fund; the City does not retain these funds.

Excluding this pass-through levy, fiscal year 2020/21 General Fund revenues, are down 12.65% or $3,454,161, as compared to those of the prior year budget. The decrease is largely due to the negative effect that the current pandemic is expected to have on receipts of Sales and Use taxes as well as Income Tax. Economic recovery will likely to start moderately before picking up speed.

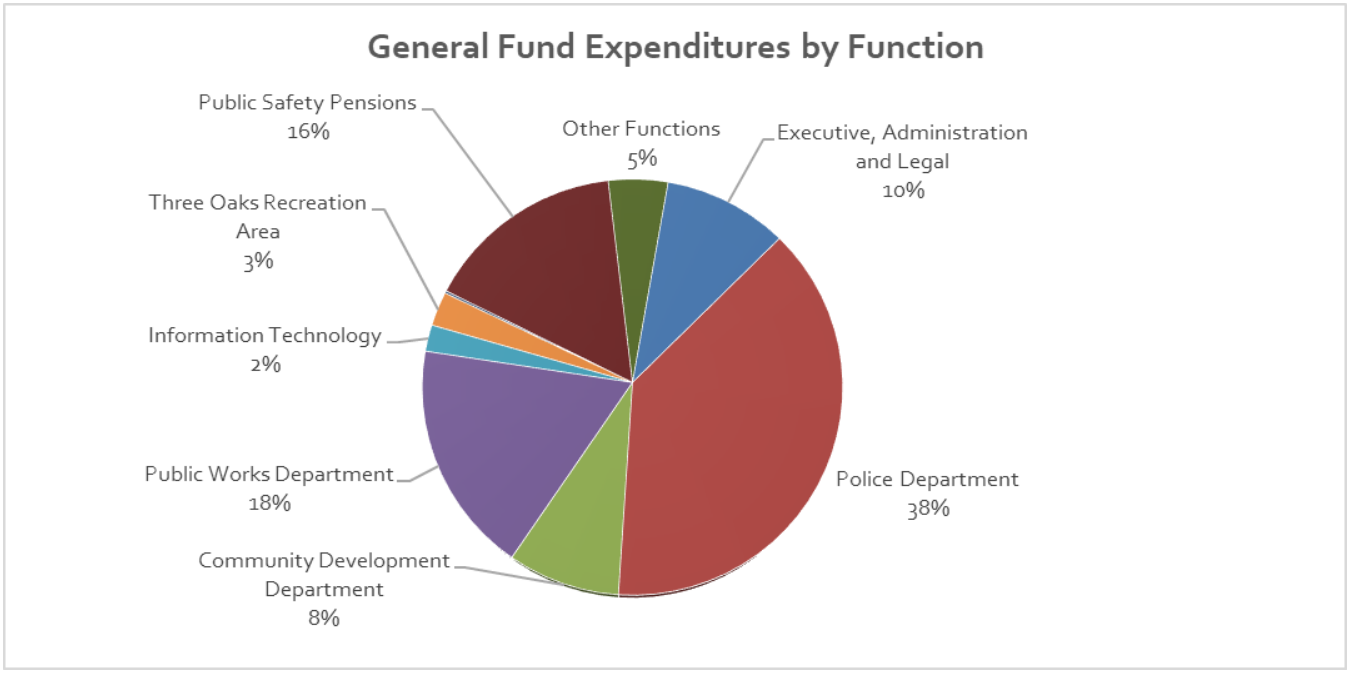
Receipts of Telecommunications Taxes and more recently, receipts of Cable Franchise Fees, continue to decline as consumers opt for new technologies. Revenues from commuter parking lot fines have been moved from the General Fund to the Commuter Parking Lot Fund.

General Fund Expenditures

One way to evaluate expenditures of the General Fund is to review spending by "object", or type of spending. Being a service-oriented organization, the majority of spending in the General Fund is personnel services. The City continually explores the balance between providing services with in-house staff and through contracted services. The General Fund also procures supplies for performing services and has a small component of debt service obligations.



Another way to view expenditures is by "function", also referred to as by department or areas. For the General Fund, the largest component of expenditures is the Police Department. Certain areas of the Public Works Department, such as Streets, Facilities and Fleets, and the pass-through of public safety pensions (Police and Firefighters' Pension Funds) make up the next largest portions of General Fund expenditures. Community Development manages permitting, planning, economic development and other functions. Administration encompasses areas such as legal, City Manager's Office, Finance and Human Resources.



Fiscal year 2020/21 General Fund expenditures, as compared to those of the prior year budget are up 0.69% or $197,670. Storm sewer lift station expenditures of $309,115 in the prior year were moved to the Water and Sewer Fund for more relevant accounting. Two Maintenance Worker positions were moved to the Water and Sewer Fund as well. The increase in General Fund expenditures is largely attributed to growth in personnel-related expenditures.

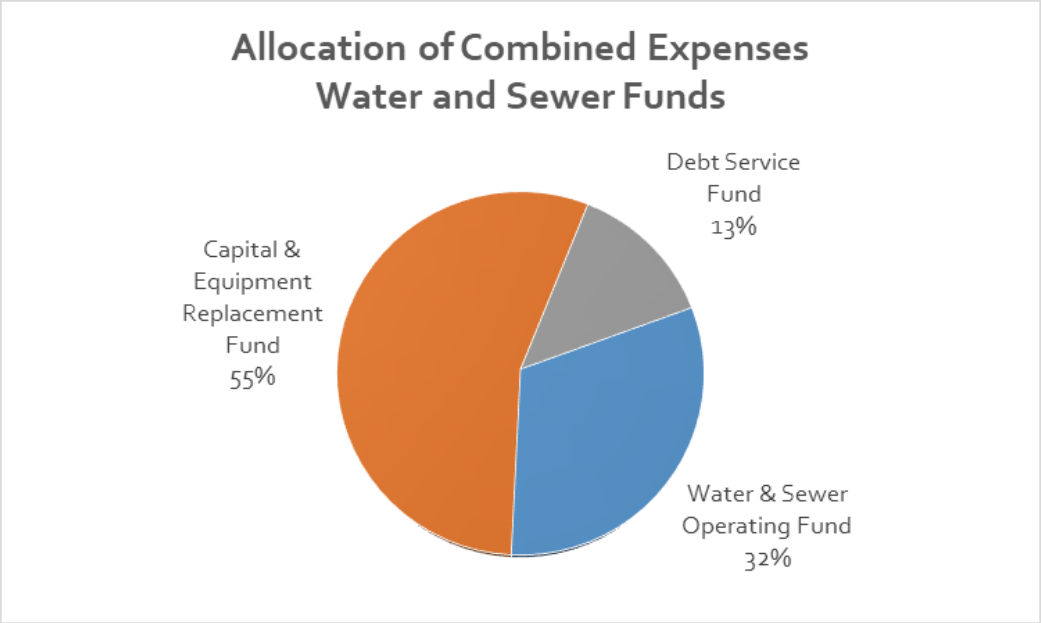
General Fund Other Financing Sources & Uses

Certain items that flow either in to or out from the General Fund are not classified as revenues or expenditures, respectively. Transfers between funds of the City are recorded as an other financing source for the fund on the receiving side of the transfer, and as an other financing use for the fund sending the transfer. Several other financing uses, transfers out, are expected. The largest anticipated transfer is to the Capital and Equipment Replacement Fund, which is used to account for acquisition and replacement of capital for multiple City funds, such as the General Fund, the Fire Rescue Fund, the Road/Vehicle License Fund and the Motor Fuel Tax Fund. A schedule of interfund transfers is available in the Summary of All Funds section of this document.

WATER AND SEWER SUMMARY

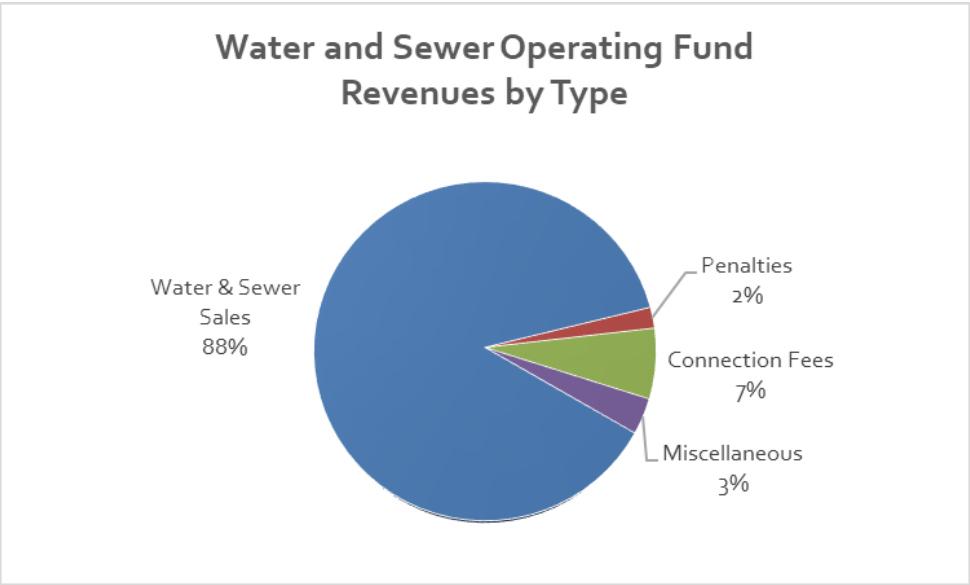
The Water and Sewer Fund is a self-supporting utility. The City is charged with the responsibility of collecting, treating, pumping and distributing potable water and providing related water service to residents of Crystal Lake. The City is also responsible for the network of sewers conveying sanitary sewage to the treatment facility for treatment and disposal.

Activities of this function are tracked in three primary funds specific to water and sewer service: Operating, Debt Service and Capital & Equipment replacement. The combined budget for fiscal year 2020/21 is $31,793,038 in expenses, with $17,592,198 (55%) of the total allocated to infrastructure and other necessary capital items. Debt service expenses are budgeted at $4,237,064 for 2020/21.



In the last several years, the City has completed both Water and Wastewater Master Plans to evaluate facilities and determine necessary improvements both in the short term and long term. The City also commissioned a water and sewer rate study, which was completed in February, 2014. The study provided a number of options for annual increases.

Annual increases provide a funding mechanism that allows the Water and Sewer fund to continue to be financially independent and allows for capital investment to maintain water and sewer infrastructure systems. The fiscal year 2020/21 budget incorporates a modest increase of 3.78%. The majority of revenue is derived from the sales of water and acceptance of sewage, with other sources supplementing the fund such as system connection fees and penalties.



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 user fees in addition to State Revolving Fund (SRF) programs, administered by the Illinois Environmental Protection Agency (IEPA).

Operating expenses in the Water & Sewer Fund for fiscal year 2020/21 are up 9.50% or $867,583. Storm sewer lift station expenditures of $309,115 in the prior year were moved from the General Fund to the Water and Sewer Fund for more relevant accounting. Two Maintenance Worker positions were also moved from the General Fund to the Water and Sewer Fund. The balance of increases in Water and Sewer Fund expenses are attributable to growth in existing personnel-related expenses coupled with an increase in funding for well rehabilitation work.

Expenses budgeted in the Water and Sewer Capital & Equipment Replacement Fund are down $2,256,194 from the prior year budget. Fiscal year 2019/20 included over $5 million in storm water improvements ($3.2 million) and culvert replacements ($2 million). The lease program for vehicles continues to grow as vehicles come due for replacement. A full year of lease payments will be realized in fiscal year 2020/21 for vehicles leased in fiscal year 2019/20 in addition to eight new leases (one one-ton dump truck, one sewer Vactor truck, three service trucks, one service van and three pickup trucks) in fiscal year 2020/21.

FIRE RESCUE FUND SUMMARY

The 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 ($6,850,922), service fees from the Crystal Lake Rural Fire Protection District and the Village of Lakewood ($2,436,799) and ambulance fees ($1,181,229) comprise the majority of the revenue sources for the Fire Rescue Fund or 95% of the total revenues.

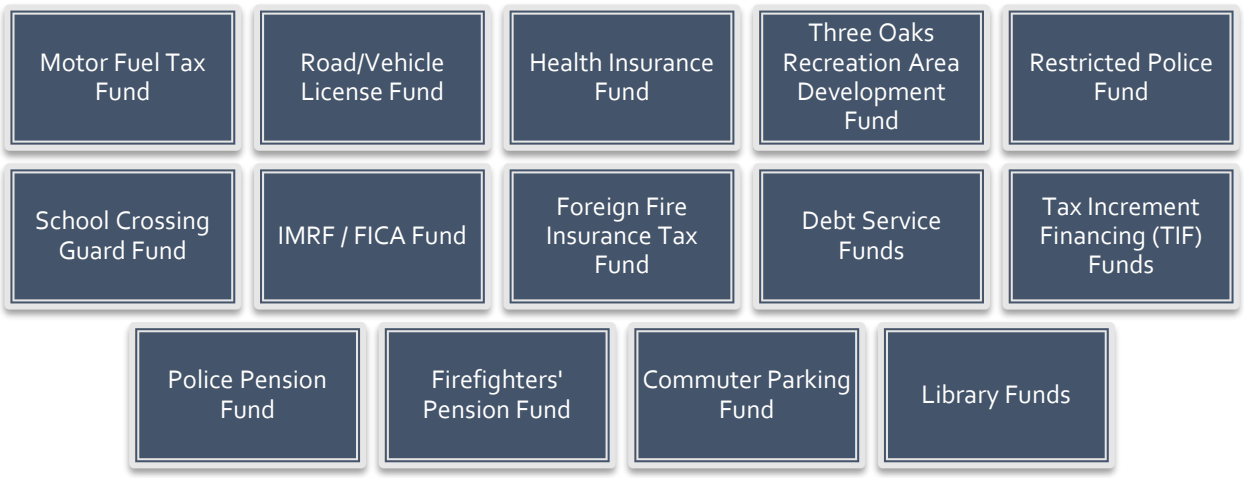
Fiscal year 2020/21 revenues, as compared to those of the prior year budget, are up 1.4% or $150,335. Ambulance fee revenue is expected to decline. The average amount collected per ambulance transport is decreasing as a result of several factors. First, more patients in the service area have become eligible for Medicare, which has a fixed rate for ambulance transportation services. Second, marketplace insurance plans often pay customary charges 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.

Operating expenses for fiscal year 2020/21 are up 2.77% or $295,847, as compared to those of the prior year budget. This increase is largely attributable to changes in wages. Changes in wages reflect projected merit increases as well as contractually obligated increases.

The transfer to the Capital Equipment & Replacement Fund (Other Financing Uses) is up $623,184 for fiscal year 2020/21. The transfer will provide for capital items, most notably ambulance replacements (2), fire engine replacements (2), heart monitor replacements (9), and vehicle lease payments.

OTHER FUNDS SUMMARY

The remainder of expenditures and other uses for the City is comprised of 24 funds that account for 20.85% of total expenditures and other uses. These funds include:



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 of $2,740,365 to the Capital Equipment & Replacement Fund (Other Financing Uses) will provide for several capital projects such as intersection improvements to IL 176 and Main Street, intersection improvements to Main Street and Crystal Lake Avenue and for signal installations.

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 of bonds issued 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 TIF Fund and from Home Rule Sales Tax.

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 the Home Rule Sales Tax used for the Virginia Street project. Tax increment generated by the Vulcan Lakes TIF will be used to retire bonds issued for 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 for purposes directly related to DUI and drug related enforcement and prevention. The budget for 2020/21 includes funds for canine expenses, National Night Out, Police honor guard uniforms and for the purchase of equipment for the Northern Illinois Police Alarm System (NIPAS) Officer.

Three Oaks Recreation Area Development Fund

The Three Oaks Recreation Area Development Fund was 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 used to account for revenues and expenditures associated with the operation and maintenance of the City's commuter parking areas.

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 with evaluation of credit-worthiness, increased attention has been focused on determining sufficient levels. 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.

Since 2011, the City has used fund balance to mitigate tax increases. At April 30, 2011, the City had an unassigned fund balance of 82% of General Fund operating expenses.

History of General Fund Unassigned Fund Balance Reserves

4/30/11 Actual	4/30/12 Actual	4/30/13 Actual	4/30/14 Actual	4/30/15 Actual	4/30/16 Actual	4/30/17 Actual	4/30/18 Actual	4/30/19 Actual	4/30/20 Estimate	4/30/21 Estimate
82%	75%	64%	55%	48%	44%	42%	45%	49%	55%	45%

It is anticipated that at fiscal year ended (FYE) April 30, 2020, the unassigned fund balance will be about 55% before accounting for funds that will be used in the subsequent year. Based on the proposed Annual Budget for fiscal year end April 30, 2021, the unassigned fund balance is projected to be about 45%, solidly within the policy requirement of between 25% and 50%.

Funds that have been restricted or assigned include amounts that are held in reserve by the City's liability insurance carrier (IRMA). The fiscal year 2020/21 budget continues the use of fund reserves to pay for capital related items.

FINANCIAL POLICIES

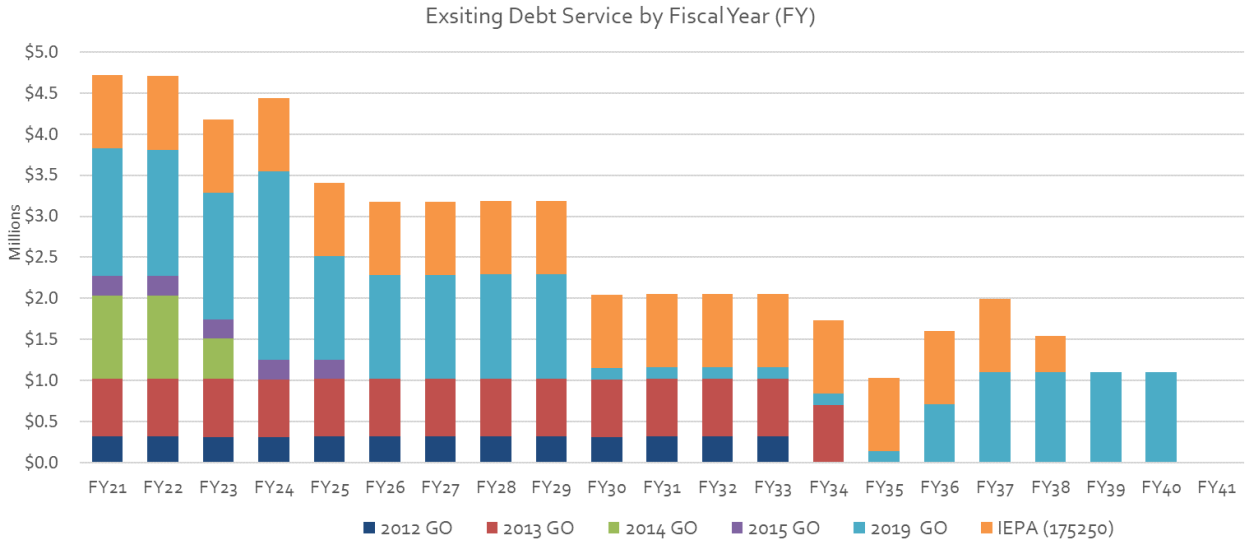
Financial policies are the primary element to sound money management. They are a strongly recommended part of local government financial management. Financial policies are guiding

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.

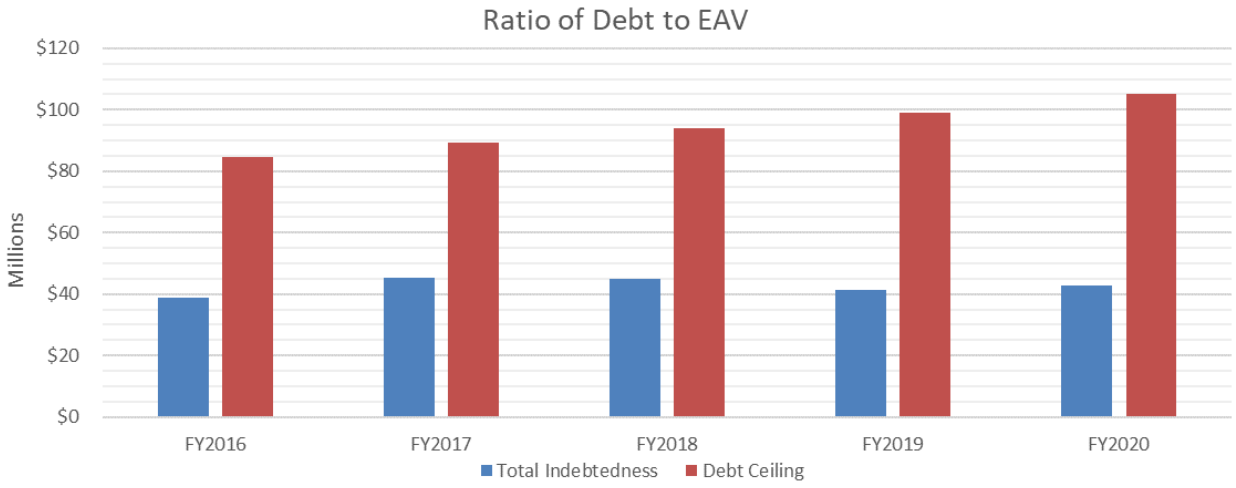
Debt Administration

At April 30, 2020, the City will have a number of debt issues outstanding. These include $27,660,000 in general obligation bonds and $1,110,000 in general obligation notes. General obligation bonds and notes shall be repaid using alternative revenue sources, not ad valorem property taxes. The City also has a low-interest loan agreement with the Illinois Environmental Protection Agency (IEPA) for wastewater infrastructure improvements. At April 30, 2020, the remaining balance will be $13,279,153. It is anticipated that during fiscal year 2020/21, the City will enter into a new low-interest loan agreement with the IEPA for $7,405,957. This new loan will provide for Water Treatment Plant #2 reconstruction. Additional revenue resulting from planned water and sewer rate increases will go towards paying principal and interest over the loan's twenty-year term.

Looking at existing debt payments (exclusive of vehicle lease payments), the following chart illustrates remaining scheduled payments through retirement.



Under Illinois Compiled Statutes, indebtedness is limited to 8.625% on the value of taxable property in non-home rule communities. While the City is not subject to these limitations, the City has imposed the non-home rule limit upon itself through approval by the City Council. The City's ratio of general obligation debt, loans and capital leases to the value of taxable property in the City, as determined using the City's 2018 equalized assessed valuation is estimated at 3.72%.



The City's self-imposed limit for indebtedness is 8.625% on 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.

SPENDING CONTROL MEASURES

Spending control measures that the City has incorporated into this budget in order to maintain current service levels include:

- Taking advantage of cooperative purchasing
- Seeking competitive bids
- Avoid filling vacated positions unless they are critical to City operations
- Seeking grant funding to offset program and project costs.

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 16 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 (70) 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.

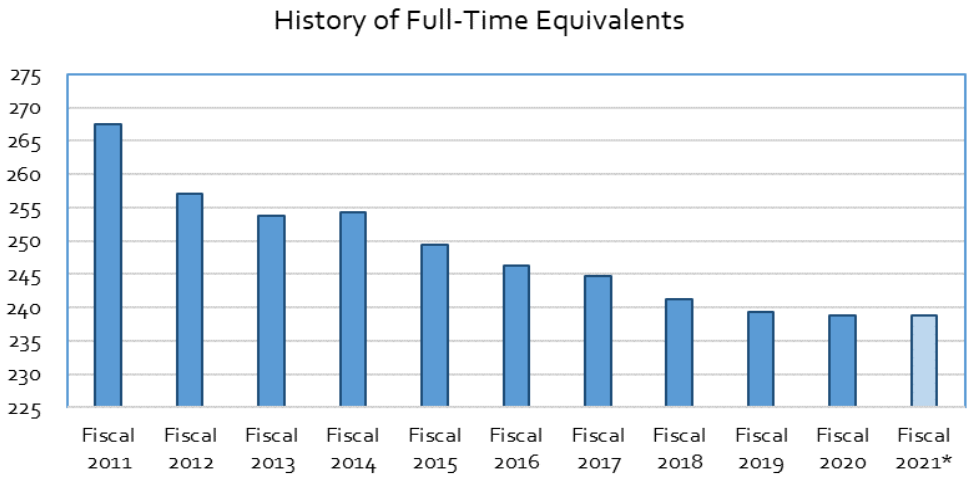
Insurance

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 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. Fiscal year 2020/21 group health care costs are expected to rise in aggregate 0.56% over amounts budgeted in the previous year.

Personnel

One additional part-time position has been eliminated in the 2020/21 budget, bringing the total number of full-time equivalent positions eliminated since 2011 to twenty-eight and three-quarter positions or 10.75%. Over the past ten years, the City has eliminated a noteworthy number of positions through attrition. None of the eliminated positions were sworn police or firefighter positions.



*Budget

CHALLENGES

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

Global Pandemic Crisis

As the world weathers the current COVID-19 pandemic, the economies of each nation are in flux. The City declared a State of Emergency on March 17, 2020 which is currently active as of this document. The Govenor of Illinois issued a state-wide shelter-in-place order in March, also currently still active, requiring all non-essential businesses to remain closed until the order is lifted. Economists have a wide range of opinions on the total effect of the pandemic and the national economy. Our local economy will certainly feel a negative impact for the short term and likely the next few years. Sales Tax receipts will be severaly reduced in the short-term at a minimum, as will other major revenues such as Income Tax, Hotel Tax and water user fees. Forecasted revenues in the budget include estimates for the remainder of the fiscal year. The City will be monitoring all revenues, expenditures, and cash flow requirements closely.

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 2020/21 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. Pension contributions from the City to both the Police Pension Fund and the Firefighters' Pension Fund have escalated due to changes in actuarial assumptions; they are a significant portion of the annual operating budget. The City will continue to work with our legislators to help develop sustainable pension reform.

Service Requirements of the Community

Many of the major revenue sources of the City, such as Income Tax and Sales Tax, depend on a healthy economy. As economic downturns do not have a corresponding reduction in demand for City services, it is the fiduciary duty of the City to ensure the needs of the community are met regardless of the economy.

Weather can also play a large role in spending levels. When 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. Despite these factors, 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.

Attractive Place to Live and Work

Crystal Lake continues to be an attractive place to live and conduct business. Crystal Lake is comprised of 3,734 local businesses, providing a workforce of 22,595 employees. In 2019 the city filled 314,314 square feet of commercial space with new businesses. Notable commercial development in fiscal year 2019/2020 includes Steinhafels furniture store and Binny's Beverage Depot.

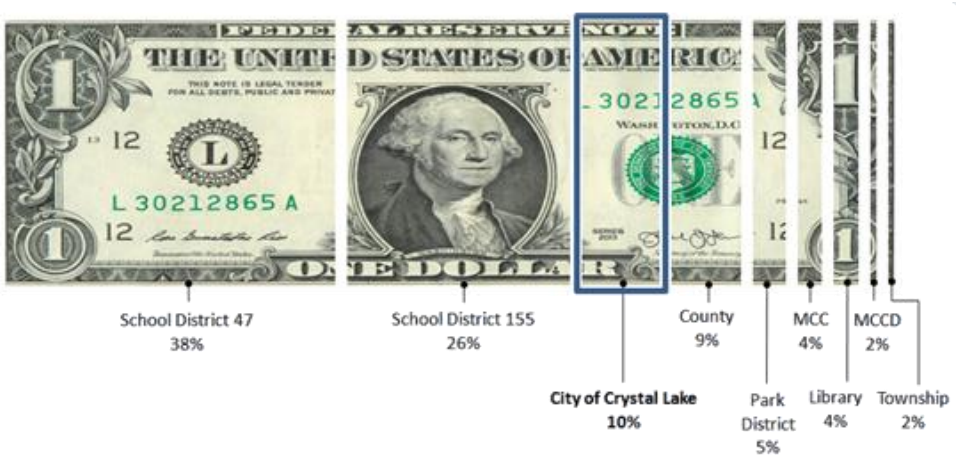
In addition to commercial development, the city also experienced significant housing growth. New home construction at Woodlore Estates Subdivision is underway and over 125 permits have been issued for this 500+ unit single family, townhome and senior residential project that will be built over the next several years. Additionally, the Senior Residences of Crystal Lake, opened a new 60 unit affordable senior housing facility in fiscal year 2019/2020. As for manufacturing, three existing businesses (Camfil, Chicago Plastic Systems and Autotrol) invested over $17 million and completed their expansions. Chicago Plastics, 161 S. Virginia Road, recently relocated and expanded their plastic fabrication in this location as is home to the largest plastic joint machine in the United States. Autotrol Corporation, 365 Prairie Street, has merged with Kinetic Ceramics, a precision technology company that manufacturers next-generation industrial hardware and fluid control systems, the new company is relocating their New Jersey operations to the Crystal Lake facility and hiring 10 new employees. Camfil, 500 S. Main Street, is a world leader in air filtration products and recently made a multi-million dollar investment in their Crystal Lake facility. The investment included a complete renovation of their existing facility, a 50,000 square foot addition and the expansion of six new product lines. Prior to Camfil's expansion they were home to about 60 employees and within the next few years will employ over 180 individuals.

Low Property Tax

The fiscal year 2020/21 budget continues the funding of General Fund services without the use of a General Fund Property Tax. With an anticipated increased to Equalized Assessed Valuations within the community, the City is expecting the property tax rate for the 2019 levy, payable in 2020, to decrease. The levy is designated for funding pension obligations, fire rescue operations, and supporting the Library's operations. The City has successfully mitigated tax levy increases over the past several years through spending controls and by utilizing reserves.

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.



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 2019/20 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 thirtieth 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, 2014 and 2019.

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 2020/21 as evidenced by our continued strong general purpose bond rating, as well as our adherence to external and internal financial policies. We believe the 2020/21 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 whose input has been gathered to develop policy and spending priorities. We would like to especially thank the Department Directors, Assistant Finance Director Laura Herrig, Deputy City Manager Eric Helm, and Management Analyst Nicholas Hammonds for their help in preparing this document. On behalf of the Management Team, we are pleased to present the Fiscal Year 2020/21 City Budget.

Respectively submitted,

Gary J. Mayerhofer
City Manager

Jodie Hartman
Director of Finance/Treasurer

CITY OF CRYSTAL LAKE ORGANIZATIONAL STRUCTURE



GUIDING PRINCIPLES

The Fiscal Year 2020/21 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 2020/21

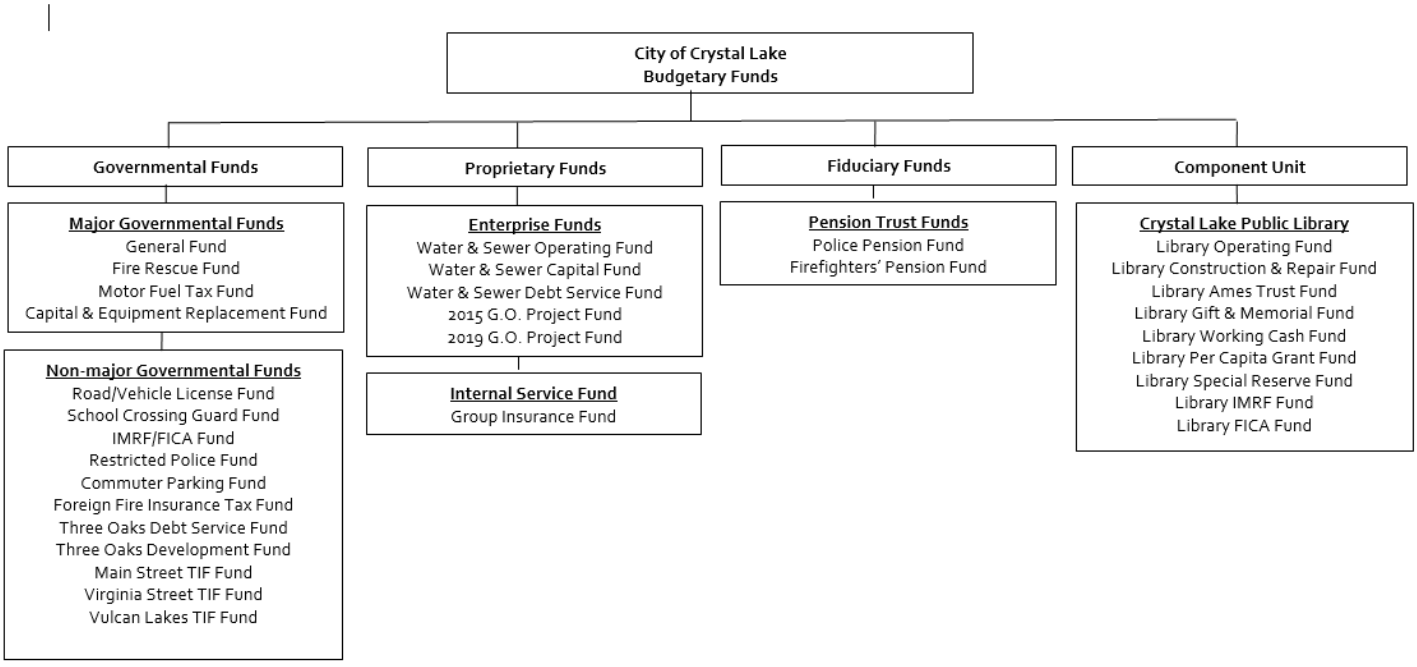
SUMMARY OF ALL FUNDS

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 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, Water & Sewer 2015 GO Project Fund and Water & Sewer 2019 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, Group Insurance 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)
- 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 2019/20 accomplishments, Fiscal Year 2020/21 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 2020/21 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, fleets, streets, 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.

The **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, Fire Rescue services charges, wireless alarm monitoring fees and grant proceeds make up the remainder.

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 City 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.

The **Capital and Equipment Replacement Fund** provides a budgetary set of accounts to track revenues and expenditures related to the replacement of computers, equipment, vehicle lease payments and for major infrastructure projects.

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.).

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	CP	FF	MFT	DS	TIF	CR
Executive Department	X													
Legal & Judiciary Department	X													
City Administration Department														
City Manager/Human Resources/Finance	X			X		X						X		X
Administrative Adjudication	X													
Shared Services	X													
Special Projects	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
Road Reconstruction											X			X
Public Works Department														
Public Works Administration			X											
Engineering	X													
Streets	X								X					X
Fleet & Facility Services	X													X
Water & Sewer			X											
Wastewater Treatment			X											
Information Technology Department	X													X
Three Oaks Recreation Area Administration	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** - School Crossing Guard Fund, **RP** - Restricted Police Fund, **CP** - Commuter Parking Fund, **FF** - Foreign Fire Insurance Tax Fund, **MFT** - Motor Fuel Tax Fund, **DS** - Debt Service Funds, **TIF** - Tax Increment Financing District Funds, **CR** - Capital & Equipment Replacement Fund

REVENUE SUMMARY – ALL FUNDS

Fund	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget	$ Change	% Change
Revenues (Excludes transfers between funds, capital lease financing, loan or bond proceeds)								
General Fund	$24,194,518	$30,121,668	$32,941,828	$31,537,260	$30,861,383	$28,417,481	($3,119,779)	-9.89%
Home Rules Sales Tax Fund	5,081,438	0	0	0	0	0	$0	0.00%
Insurance Reserves Fund	492,056	299,057	129,843	26,000	33,312	0	($26,000)	-100.00%
Restricted Police Funds	141,677	69,179	127,185	88,500	88,500	73,000	($15,500)	-17.51%
Fire Rescue Fund	10,472,182	10,857,403	10,860,057	10,849,248	10,767,924	10,999,583	$150,335	1.39%
Road/Vehicle License Fund	705,579	653,056	614,557	615,000	631,383	589,210	($25,790)	-4.19%
School Crossing Guard Fund	93,193	106,044	107,026	110,000	110,000	110,000	$0	0.00%
IMRF/FICA Fund	1,691,376	1,592,426	1,619,763	1,581,621	1,582,000	1,590,868	$9,247	0.58%
Motor Fuel Tax Fund	1,409,319	1,758,069	790,766	2,217,293	2,506,961	1,511,406	($705,887)	-31.84%
Foreign Fire Insurance Fund	61,694	65,963	58,481	1,335	1,630	995	($340)	-25.47%
Commuter Parking Fund	0	284,597	263,530	310,000	270,707	208,667	($101,333)	-32.69%
Three Oaks Recreation Fund	630,708	0	0	0	0	0	$0	0.00%
Three Oaks Capital Fund	12	0	0	0	0	0	$0	0.00%
Three Oaks Development Fund	22,697	10,196	112	0	380,000	3,800	$3,800	100.00%
Debt Service Funds	349,410	399,555	345,686	308,302	293,456	0	($308,302)	-100.00%
TIF Funds	12,819	160,335	87,559	115,250	129,181	127,308	$12,058	10.46%
Capital Replacement Fund	4,287	411,005	1,079,986	590,989	1,332,755	2,214,336	$1,623,347	274.68%
Water & Sewer Funds	11,481,713	12,230,976	14,387,896	15,937,189	15,588,779	15,954,700	$17,511	0.11%
Group Insurance Fund	0	0	0	0	0	5,773,812	$5,773,812	100.00%
Police Pension Fund	6,084,839	5,655,634	4,844,163	4,081,323	4,077,968	4,460,177	$378,854	9.28%
Fire Pension Fund	4,834,565	4,380,503	5,010,229	3,368,433	3,612,405	3,633,761	$265,328	7.88%
Library Funds	4,819,987	4,885,880	4,995,947	4,961,519	4,969,328	5,063,696	$102,177	2.06%
Total - All Funds	$72,584,069	$73,941,546	$78,264,614	$76,699,262	$77,237,672	$80,732,800	$4,033,538	5.26%
Total - All Funds	72,584,069	73,941,546	78,264,614	76,699,262	77,237,672	80,732,800		
Less Internal Service Charges	0	0	0	0	0	(4,871,169)		
All Other Revenues	$72,584,069	$73,941,546	$78,264,614	$76,699,262	$77,237,672	$75,861,631	($837,631)	-1.09%

EXPENDITURE SUMMARY – ALL FUNDS

Fund	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget	$ Change	% Change
Expenditures (Excludes transfers between funds)								
General Fund	$26,510,615	$27,115,912	$28,084,129	$28,806,493	$28,527,273	$29,004,163	$197,670	0.69%
Insurance Reserves Fund	(353,696)	(62,393)	(295,609)	55,000	(200,000)	0	($55,000)	-100.00%
Restricted Police Funds	287,079	55,262	24,352	43,300	43,300	30,600	($12,700)	-29.33%
Fire Rescue Fund	10,079,549	9,672,858	10,077,369	10,661,684	10,661,684	10,957,531	$295,847	2.77%
Road/Vehicle License Fund	2,037,427	51,373	65,887	69,525	67,805	55,680	($13,845)	-19.91%
School Crossing Guard Fund	98,347	102,080	101,233	110,000	110,000	110,000	$0	0.00%
IMRF/FICA Fund	1,495,025	1,497,525	1,458,033	1,590,000	1,590,000	1,672,471	$82,471	5.19%
Motor Fuel Tax Fund	1,260,238	386,647	626,021	941,000	863,000	941,000	$0	0.00%
Foreign Fire Insurance Fund	6,168	564	518	55,814	500	64,700	$8,886	15.92%
Commuter Parking Fund	0	199,391	227,153	319,206	316,406	276,139	($43,067)	-13.49%
Three Oaks Recreation Fund	700,042	0	0	0	0	0	$0	0.00%
Three Oaks Capital Fund	48,250	0	0	0	0	0	$0	0.00%
Three Oaks Development Fund	921,585	99,345	8,754	0	0	0	$0	0.00%
Debt Service Funds	1,473,269	1,515,590	1,486,134	1,571,997	10,422,418	926,516	($645,481)	-41.06%
TIF Funds	1,700	1,650	1,800	1,950	1,950	2,250	$300	15.38%
Capital Replacement Fund	1,889,061	4,773,234	3,482,602	13,930,223	7,650,422	12,629,004	($1,301,219)	-9.34%
Water & Sewer Funds	20,851,966	14,659,355	12,996,303	32,977,733	20,938,238	31,793,038	($1,184,695)	-3.59%
Group Insurance Fund	0	0	0	0	0	5,801,825	$5,801,825	100.00%
Police Pension Fund	2,753,250	2,945,010	3,343,205	3,322,100	3,465,355	3,767,000	$444,900	13.39%
Fire Pension Fund	1,527,869	1,637,945	1,645,607	1,779,700	1,696,713	2,113,600	$333,900	18.76%
Library Funds	4,727,356	4,437,024	4,519,795	7,320,696	5,062,797	7,875,855	$555,159	7.58%
Total - All Funds	$76,315,100	$69,088,372	$67,853,286	$103,556,421	$91,217,861	$108,021,372	$4,464,951	4.31%
Total - All Funds	76,315,100	69,088,372	67,853,286	103,556,421	91,217,861	108,021,372		
Less Internal Service Charges	0	0	0	0	0	(4,871,169)		
Less Capitalized Lease Costs	0	0	(122,701)	(4,129,285)	(898,682)	(3,148,415)		
All Other Expenditures	$76,315,100	$69,088,372	$67,730,585	$99,427,136	$90,319,179	$100,001,788	$574,652	0.58%

INTERFUND TRANSFERS – ALL FUNDS

From:	To:	Purpose:	Fiscal 2020/21 Budget
General Fund	Three Oaks Debt Service Fund	Debt Service	$879,958
General Fund	Group Insurance Fund	Health Insurance	$578,537
General Fund	Capital Replacement Fund	Road Resurfacing	$1,385,196
General Fund	Capital Replacement Fund	Rolling stock, Equipment, Technology	$771,011
Fire Rescue Fund	Capital Replacement Fund	Rolling stock, Equipment	$2,009,337
Road/Vehicle License Fund	Capital Replacement Fund	Road Resurfacing	$533,530
Motor Fuel Tax Fund	Capital Replacement Fund	Road Reconstruction	$2,740,365
Main Street TIF Fund	Capital Replacement Fund	Road Reconstruction	$241,548
Vulcan Lakes TIF Fund	Three Oaks Debt Service Fund	Debt Service	$46,558
Virginia Street TIF Fund	General Fund	Virginia Street Corridor	$79,250
Water & Sewer Fund	Water & Sewer Debt Service Fund	Debt Service	$4,237,064
Water & Sewer Fund	Water & Sewer Capital Fund	Infrastructure	$7,287,385
2015 G.O. Bond Fund	Water & Sewer Capital Fund	Infrastructure	$245,211
2019 G.O. Bond Fund	Water & Sewer Capital Fund	Infrastructure	$1,890,000
Library Operating Fund	Library Special Reserve Fund	Infrastructure	$31,597
			$22,956,547

REVENUES & OTHER FINANCING SOURCES – ALL FUNDS

Fund	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget	$ Change	% Change
Revenues & Other Sources								
General Fund	$28,048,156	$31,689,468	$32,996,058	$31,591,610	$35,208,989	$29,019,331	($2,572,279)	-8.14%
Home Rules Sales Tax Fund	5,091,033	1	0	0	0	0	$0	0.00%
Insurance Reserves Fund	492,056	299,057	129,843	26,000	33,312	0	($26,000)	-100.00%
Restricted Police Funds	141,677	69,179	127,185	88,500	88,500	73,000	($15,500)	-17.51%
Fire Rescue Fund	10,472,182	10,857,403	10,860,057	10,849,248	10,767,924	11,368,583	$519,335	4.79%
Road/Vehicle License Fund	2,005,579	653,056	614,557	615,000	631,383	589,210	($25,790)	-4.19%
School Crossing Guard Fund	93,193	106,044	107,026	110,000	110,000	110,000	$0	0.00%
IMRF/FICA Fund	1,691,376	1,592,426	1,619,763	1,581,621	1,582,000	1,590,868	$9,247	0.58%
Motor Fuel Tax Fund	1,409,319	1,758,069	790,766	2,217,293	2,506,961	1,511,406	($705,887)	-31.84%
Foreign Fire Insurance Fund	61,694	65,963	58,481	1,335	1,630	995	($340)	-25.47%
Commuter Parking Fund	0	284,597	263,530	310,000	270,707	208,667	($101,333)	-32.69%
Three Oaks Recreation Fund	700,042	0	0	0	0	0	$0	0.00%
Three Oaks Capital Fund	48,250	0	0	0	0	0	$0	0.00%
Three Oaks Development Fund	921,585	10,196	112	0	380,000	3,800	$3,800	100.00%
Debt Service Funds	1,402,044	1,450,390	1,395,898	1,478,393	10,313,968	926,516	($551,877)	-37.33%
TIF Funds	12,819	160,335	87,559	115,250	129,181	127,308	$12,058	10.46%
Capital Replacement Fund	87,225	4,494,686	3,104,638	13,873,241	7,673,385	12,506,451	($1,366,790)	-9.85%
Water & Sewer Funds	26,636,989	20,655,048	15,425,655	38,243,414	32,619,277	36,805,047	($1,438,367)	-3.76%
Group Insurance Fund	0	0	0	0	0	6,352,349	$6,352,349	100.00%
Police Pension Fund	6,084,839	5,655,634	4,844,163	4,081,323	4,077,968	4,460,177	$378,854	9.28%
Fire Pension Fund	4,834,565	4,380,503	5,010,229	3,368,433	3,612,405	3,633,761	$265,328	7.88%
Library Funds	5,246,735	5,345,937	5,276,711	4,961,519	5,312,003	5,095,293	$133,774	2.70%
Total - All Funds	$95,481,358	$89,527,992	$82,712,231	$113,512,180	$115,319,593	$114,382,762	$870,582	0.77%

EXPENDITURES & OTHER FINANCING USES SUMMARY – ALL FUNDS

Fund	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget	$ Change	% Change
Expenditures & Other Uses								
General Fund	$27,510,615	$30,709,951	$29,918,684	$34,229,113	$31,548,745	$32,618,865	($1,610,248)	-4.70%
Home Rules Sales Tax Fund	6,304,020	1,537,880	0	0	0	0	$0	0.00%
Insurance Reserves Fund	(353,696)	(62,393)	(295,609)	55,000	4,067,346	0	($55,000)	-100.00%
Restricted Police Funds	287,079	55,262	24,352	385,300	385,300	30,600	($354,700)	-92.06%
Fire Rescue Fund	10,079,549	10,211,697	10,423,683	12,047,837	11,317,152	12,966,868	$919,031	7.63%
Road/Vehicle License Fund	2,037,427	686,373	722,324	615,000	589,150	589,210	($25,790)	-4.19%
School Crossing Guard Fund	98,347	102,080	101,233	110,000	110,000	110,000	$0	0.00%
IMRF/FICA Fund	1,495,025	1,497,525	1,458,033	1,590,000	1,590,000	1,672,471	$82,471	5.19%
Motor Fuel Tax Fund	1,260,238	740,115	778,656	4,455,875	2,947,026	3,681,365	($774,510)	-17.38%
Foreign Fire Insurance Fund	6,168	564	518	55,814	500	64,700	$8,886	15.92%
Commuter Parking Fund	0	199,391	227,153	319,206	316,406	276,139	($43,067)	-13.49%
Three Oaks Recreation Fund	700,042	0	0	0	0	0	$0	0.00%
Three Oaks Capital Fund	48,250	4,535	0	0	0	0	$0	0.00%
Three Oaks Development Fund	921,585	99,345	8,754	0	0	0	$0	0.00%
Debt Service Funds	1,473,269	1,515,590	1,486,134	1,571,997	10,422,418	926,516	($645,481)	-41.06%
TIF Funds	12,945	40,205	81,687	227,750	305,234	369,606	$141,856	62.29%
Capital Replacement Fund	1,889,061	4,773,234	3,482,602	13,930,223	7,650,422	12,629,004	($1,301,219)	-9.34%
Water & Sewer Funds	25,922,386	19,581,821	13,969,416	43,130,923	30,859,582	45,452,698	$2,321,775	5.38%
Group Insurance Fund	0	0	0	0	0	5,801,825	$5,801,825	100.00%
Police Pension Fund	2,753,250	2,945,010	3,343,205	3,322,100	3,465,355	3,767,000	$444,900	13.39%
Fire Pension Fund	1,527,869	1,637,945	1,645,607	1,779,700	1,696,713	2,113,600	$333,900	18.76%
Library Funds	5,154,104	4,897,082	4,800,559	7,320,696	5,405,472	7,907,452	$586,756	8.02%
Total - All Funds	$89,127,533	$81,173,212	$72,176,991	$125,146,534	$112,676,821	$130,977,919	$5,831,385	4.66%

REVENUES & EXPENDITURES BY TYPE – ALL FUNDS

Type	Fiscal 2017 Actual	Fiscal 2018 Actual	Fiscal 2019 Actual	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget	$ Change	% Change
Revenues and Other Sources:								
Charges for services	$15,945,430	$16,410,672	$17,840,720	$19,334,229	$17,627,269	$18,933,483	($400,746)	-2.07%
Licenses and permits	626,879	659,908	894,618	533,191	865,890	732,230	$199,039	37.33%
Intergovernmental	18,294,517	17,658,553	19,353,585	18,742,577	19,455,071	16,707,182	($2,035,395)	-10.86%
Fines and forfeits	707,910	641,611	619,547	822,850	590,236	508,367	($314,483)	-38.22%
Property taxes	16,857,457	16,991,342	17,569,065	17,587,535	17,637,179	18,300,321	$712,786	4.05%
Other taxes	7,251,411	7,413,217	7,500,765	8,785,010	8,983,091	9,443,963	$658,953	7.50%
Interest	6,647,902	5,563,003	5,744,002	2,184,968	2,746,482	2,595,691	$410,723	18.80%
Miscellaneous	6,252,563	8,603,240	8,742,312	8,708,902	9,332,454	8,640,394	($68,508)	-0.79%
Internal service charges	0	0	0	0	0	4,871,169	$4,871,169	100.00%
Internal transfers	12,812,433	12,084,840	4,323,705	21,590,113	21,458,960	22,956,547	$1,366,434	6.33%
Other sources	10,084,856	3,501,606	123,912	15,222,805	16,622,961	10,693,415	($4,529,390)	-29.75%
Total	$95,481,358	$89,527,992	$82,712,231	$113,512,180	$115,319,593	$114,382,762	$870,582	0.77%
Expenditures and Other Uses:								
General government	$8,201,476	$8,106,211	$8,025,211	$9,029,125	$8,845,972	$9,002,794	($26,331)	-0.29%
Public safety	28,237,376	28,730,677	30,220,212	31,335,382	31,216,447	33,176,511	$1,841,129	5.88%
Highways and streets	7,122,953	5,625,522	5,988,258	6,569,138	6,534,618	6,919,491	$350,353	5.33%
Waterworks and sewerage	7,145,968	7,565,408	7,601,410	9,099,193	8,807,517	9,963,776	$864,583	9.50%
Culture and recreation	5,070,988	5,162,761	5,185,826	6,120,440	5,564,100	6,239,708	$119,268	1.95%
Capital outlay	15,757,293	8,714,784	5,210,876	35,306,530	15,382,991	31,658,598	($3,647,932)	-10.33%
Debt service	4,779,046	5,183,010	5,610,580	5,170,792	14,703,669	5,214,277	$43,485	0.84%
Lease payments	0	0	10,913	925,821	162,547	975,048	$49,227	5.32%
Internal service charges	0	0	0	0	0	4,871,169	$4,871,169	100.00%
Internal transfers	12,812,433	12,084,840	4,323,705	21,590,113	21,458,960	22,956,547	$1,366,434	6.33%
Other uses	0	0	0	0	0	0	$0	0.00%
Total	$89,127,533	$81,173,212	$72,176,991	$125,146,534	$112,676,821	$130,977,919	$5,831,385	4.66%
Revenues and Other Sources in Excess of Expenditures and Other Uses	$6,353,825	$8,354,780	$10,535,240	($11,634,354)	$2,642,772	($16,595,157)		
Beginning Balance, May 1	$106,157,266	$111,196,018	$120,060,174	$131,436,890	$131,436,890	$133,207,486		
Change in Receivables/Payables	(1,315,073)	509,376	841,476	(739,290)	(872,176)	0		
Ending Balance, April 30	$111,196,018	$120,060,174	$131,436,890	$119,063,246	$133,207,486	$116,612,329		

REVENUES AND EXPENDITURES – BY FUND TYPE

	Governmental Funds			
	General Fund	Fire Rescue Fund	Nonmajor Governmental Funds	Total Governmental Funds
FY2020/2021 Revenues and Other Sources (Budget):				
Charges for services	$465,653	$4,052,477	$0	$4,518,130
Licenses and permits	542,730	0	189,500	732,230
Intergovernmental	15,185,346	2,000	1,330,663	16,518,009
Fines and forfeits	399,067	0	90,000	489,067
Property taxes	4,572,738	6,850,922	2,200,528	13,624,188
Other taxes	6,273,127	0	2,170,836	8,443,963
Interest	170,507	36,684	85,987	293,178
Miscellaneous	808,313	57,500	362,076	1,227,889
Internal Service Charges	0	0	0	0
Internal Transfers	79,250	0	8,607,503	8,686,753
Other sources	522,600	369,000	2,611,128	3,502,728
Total	$29,019,331	$11,368,583	$17,648,221	$58,036,135
FY2020/2021 Expenditures and Other Uses (Budget):				
General government	$6,762,814	$0	$847,649	$7,610,463
Public safety	14,388,097	9,567,536	575,725	24,531,358
Highways and streets	4,659,917	0	1,730,466	6,390,383
Waterworks and sewerage	0	0	0	0
Culture and recreation	776,297	0	0	776,297
Capital outlay	0	0	11,811,426	11,811,426
Debt service	53,697	0	925,516	979,213
Lease payments	0	0	817,578	817,578
Internal Service Charges	2,363,341	1,389,995	0	3,753,336
Internal Transfers	3,614,702	2,009,337	3,641,251	9,265,290
Other uses	0	0	0	0
Total	$32,618,865	$12,966,868	$20,349,611	$65,935,344
Revenues and Other Sources in Excess of Expenditures and Other Uses	($3,599,534)	($1,598,285)	($2,701,390)	($7,899,209)
Beginning Balance, May 1	$18,969,825	$3,998,265	$9,983,549	$32,951,639
Change in Receivables/Payables	0	0	0	0
Ending Balance, April 30	$15,370,291	$2,399,980	$7,282,159	$25,052,430

REVENUES AND EXPENDITURES – BY FUND TYPE

		Proprietary Funds					
	Water & Sewer Fund	Water & Sewer Capital Fund	Nonmajor Enterprise Funds	Internal Service Fund	Nonmajor Fiduciary Funds	Component Units	FY2020/2021 Totals
FY2020/2021 Revenues and Other Sources (Budget):							
Charges for services	$13,443,920	$0	$0	$887,643	$0	$83,790	$18,933,483
Licenses and permits	0	0	0	0	0	0	$732,230
Intergovernmental	0	87,315	0	0	0	101,858	$16,707,182
Fines and forfeits	0	0	0	0	0	19,300	$508,367
Property taxes	0	0	0	0	0	4,676,133	$18,300,321
Other taxes	0	1,000,000	0	0	0	0	$9,443,963
Interest	77,513	0	0	0	2,200,000	25,000	$2,595,691
Miscellaneous	1,345,952	0	0	15,000	5,893,938	157,615	$8,640,394
Internal Service Charges	0	0	0	4,871,169	0	0	$4,871,169
Internal Transfers	0	9,422,596	4,237,064	578,537	0	31,597	$22,956,547
Other sources	108,400	7,082,287	0	0	0	0	$10,693,415
Total	$14,975,785	$17,592,198	$4,237,064	$6,352,349	$8,093,938	$5,095,293	$114,382,762
FY2020/2021 Expenditures and Other Uses (Budget):							
General government	$0	$0	$2,000	$1,390,331	0	$0	$9,002,794
Public safety	0	0	0	2,764,553	5,880,600	0	$33,176,511
Highways and streets	0	0	0	529,108	0	0	$6,919,491
Waterworks and sewerage	9,277,472	0	0	686,304	0	0	$9,963,776
Culture and recreation	0	0	0	431,529	0	5,031,882	$6,239,708
Capital outlay	0	17,434,728	0	0	0	2,412,444	$31,658,598
Debt service	0	0	4,235,064	0	0	0	$5,214,277
Lease payments	0	157,470	0	0	0	0	$975,048
Internal Service Charges	686,304	0	0	0	0	431,529	$4,871,169
Internal Transfers	11,524,449	0	2,135,211	0	0	31,597	$22,956,547
Other uses	0	0	0	0	0	0	$0
Total	$21,488,225	$17,592,198	$6,372,275	$5,801,825	$5,880,600	$7,907,452	$130,977,919
Revenues and Other Sources in Excess of Expenditures and Other Uses	($6,512,440)	$0	($2,135,211)	$550,524	$2,213,338	($2,812,159)	($16,595,157)
Beginning Balance, May 1	$7,751,333	$0	$4,550,685	$0	$82,178,699	$5,775,130	$133,207,486
Change in Receivables/Payables	0	0	0	0	0	0	$0
Ending Balance, April 30	$1,238,893	$0	$2,415,474	$550,524	$84,392,037	$2,962,971	$116,612,329

CHANGES IN FUND BALANCE – ALL FUNDS

Fund	Estimated Beginning Balance	Revenues/ Other Sources	Expenditures/ Other Uses	Ending Balance	$ Change	% Change
General Fund	$18,969,825	$29,019,331	$32,618,865	$15,370,291	($3,599,534)	-18.98%
Restricted Police Funds	263,390	73,000	30,600	305,790	$42,400	16.10%
Fire Rescue Fund	3,998,265	11,368,583	12,966,868	2,399,980	($1,598,285)	-39.97%
Road/Vehicle License Fund	42,233	589,210	589,210	42,233	$0	0.00%
School Crossing Guard Fund	81,771	110,000	110,000	81,771	$0	0.00%
IMRF/FICA Fund	1,585,753	1,590,868	1,672,471	1,504,150	($81,603)	-5.15%
Motor Fuel Tax Fund	6,086,550	1,511,406	3,681,365	3,916,591	($2,169,959)	-35.65%
Foreign Fire Insurance Fund	275,855	995	64,700	212,150	($63,705)	-23.09%
Commuter Parking Fund	75,884	208,667	276,139	8,412	($67,472)	-88.91%
Three Oaks Development Fund	380,028	3,800	0	383,828	$3,800	1.00%
Debt Service Funds	207,672	926,516	926,516	207,672	$0	0.00%
TIF Funds	242,298	127,308	369,606	0	($242,298)	-100.00%
Capital Replacement Fund	742,115	12,506,451	12,629,004	619,562	($122,553)	-16.51%
Water & Sewer Funds	12,302,018	36,805,047	45,452,698	3,654,367	($8,647,651)	-70.29%
Group Insurance Fund	0	6,352,349	5,801,825	550,524	$550,524	100.00%
Police Pension Fund	41,711,904	4,460,177	3,767,000	42,405,081	$693,177	1.66%
Fire Pension Fund	40,466,795	3,633,761	2,113,600	41,986,956	$1,520,161	3.76%
Library Funds	5,775,130	5,095,293	7,907,452	2,962,971	($2,812,159)	-48.69%
Total - All Funds	$133,207,486	$114,382,762	$130,977,919	$116,612,329	($16,595,157)	-12.46%

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	FY2021 Revenues	FY2021 Expenditures	FY2021 Other Finance Source	FY2021 Interfund Transfer	FY2021 Net Revenue (Expense) from Operating Activities
Governmental Activities					
General Fund	$28,417,481	($29,004,163)	$522,600	($2,150,256)	($2,214,338)
Restricted Police Funds	73,000	(30,600)	0	0	42,400
Fire Rescue Fund	10,999,583	(10,957,531)	369,000	(46,567)	364,485
Road/Vehicle License Fund	589,210	(55,680)	0	0	533,530
School Crossing Guard Fund	110,000	(110,000)	0	0	0
IMRF/FICA Fund	1,590,868	(1,672,471)	0	0	(81,603)
Motor Fuel Tax Fund	1,395,497	(941,000)	0	0	454,497
Foreign Fire Insurance Fund	995	(64,700)	0	0	(63,705)
Commuter Parking Fund	208,667	(276,139)	0	0	(67,472)
Capital Replacement Fund	0	(817,578)	0	817,578	0
Three Oaks Development Fund	3,800	0	0	0	3,800
Debt Service Funds					
2009 Bonds (Three Oaks)	0	(926,516)	0	926,516	0
TIF Funds					
Main Street TIF	0	(750)	0	0	(750)
Virginia Street TIF	80,000	(750)	0	(79,250)	0
Vulcan Lakes TIF	47,308	(750)	0	(46,558)	0
Total Governmental Activities	43,516,409	(44,858,628)	891,600	(578,537)	(1,029,156)
Business-type Activities					
Water & Sewer Funds					
W&S Operating Fund	14,867,385	(9,963,776)	108,400	(4,394,534)	617,475
W&S Debt Service Fund	0	(4,237,064)	0	4,237,064	0
W&S Capital Fund	0	(157,470)	0	157,470	0
Group Insurance Fund	5,773,812	(5,801,825)	0	578,537	550,524
Total Business-type Activities	20,641,197	(20,160,135)	108,400	578,537	1,167,999
Total Primary Government	$64,157,606	($65,018,763)	$1,000,000	$0	$138,843

Fund	FY2021 Revenues	FY2021 Expenditures	FY2021 Other Finance Source	FY2021 Interfund Transfer	FY2021 Net Revenue (Expense) from Operating Activities

Schedule of Interfund Transfers - Operating Activities:

From:	To:	Purpose:	Fiscal 2021 Budget
General Fund	Three Oaks Debt Service Fund	Debt Service	$879,958
General Fund	Capital Replacement Fund	Lease Payments	$771,011
General Fund	Group Insurance Fund	Health Insurance	$578,537
Fire Rescue Fund	Capital Replacement Fund	Lease Payments	$46,567
Vulcan Lakes TIF Fund	Three Oaks Debt Service Fund	Debt Service	$46,558
Virginia Street TIF Fund	General Fund	Virginia Street	$79,250
Water & Sewer Fund	Water & Sewer Debt Service Fund	Debt Service	$4,237,064
Water & Sewer Fund	Water & Sewer Capital Fund	Lease Payments	$157,470

NET REVENUE (EXPENSE) FROM CAPITAL ACTIVITIES – PRIMARY GOVERNMENT

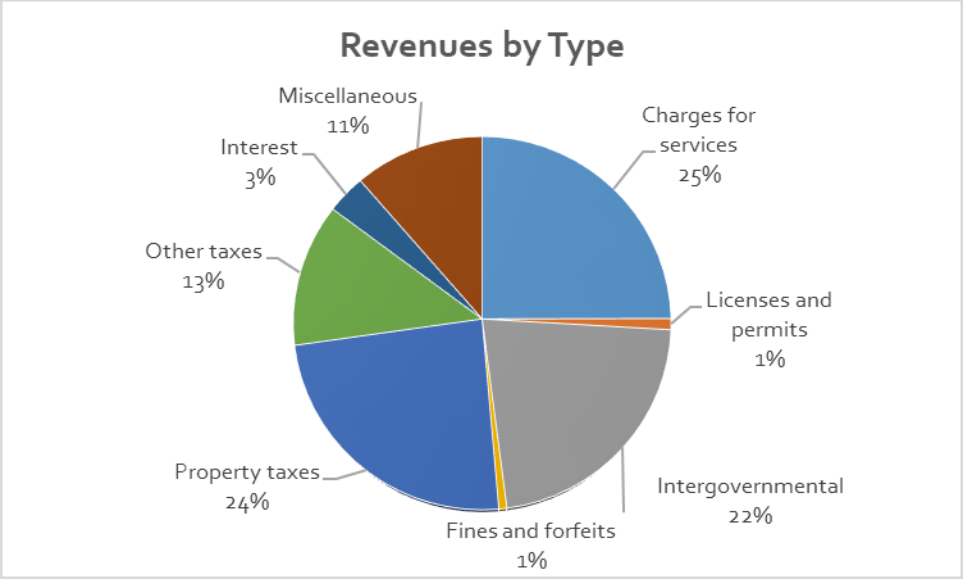
Fund	FY2021 Revenues	FY2021 Lease Financing (Initial Lease Year)	FY2021 Loan/Bond Proceeds	FY2021 Expenditures	FY2021 Interfund Transfer	FY2021 Net Revenue (Expense) from Capital Activities
Governmental Activities						
General Fund	$0	$0	$0	$0	($1,385,196)	($1,385,196)
Fire Rescue Fund	0	0	0	0	(1,962,770)	(1,962,770)
Road/Vehicle License Fund	0	0	0	0	(533,530)	(533,530)
Motor Fuel Tax Fund	115,909	0	0	0	(2,740,365)	(2,624,456)
Main Street TIF Fund	0	0	0	0	(241,548)	(241,548)
Capital Replacement Fund	2,214,336	2,611,128	0	(11,811,426)	6,863,409	(122,553)
Total Governmental Activities	2,330,245	2,611,128	0	(11,811,426)	0	(6,870,053)
Business-type Activities						
Water & Sewer Funds						
W&S Operating Fund	0	0	0	0	(7,129,915)	(7,129,915)
W&S Capital Fund	1,087,315	537,287	6,545,000	(17,434,728)	9,265,126	0
W&S 2015 Project Fund	0	0	0	0	(245,211)	(245,211)
W&S 2019 Project Fund	0	0	0	0	(1,890,000)	(1,890,000)
Total Business-type Activities	1,087,315	537,287	6,545,000	(17,434,728)	0	(9,265,126)
Total Primary Government	$3,417,560	$3,148,415	$6,545,000	($29,246,154)	$0	($16,135,179)

Fund	FY2021 Revenues	FY2021 Lease Financing (Initial Lease Year)	FY2021 Loan/Bond Proceeds	FY2021 Expenditures	FY2021 Interfund Transfer	FY2021 Net Revenue (Expense) from Capital Activities

Schedule of Interfund Transfers - Capital Activities:

From:	To:	Purpose:	Fiscal 2021 Budget
General Fund	Capital Replacement Fund	Road Resurfacing	$1,385,196
Fire Rescue Fund	Capital Replacement Fund	Rolling stock, Equipment	$1,962,770
Road/Vehicle License Fund	Capital Replacement Fund	Road Resurfacing	$533,530
Motor Fuel Tax Fund	Capital Replacement Fund	Road Reconstruction	$2,740,365
Main Street TIF Fund	Capital Replacement Fund	Road Reconstruction	$241,548
Water & Sewer Fund	Water & Sewer Capital Fund	Infrastructure	$7,129,915
2015 G.O. Project Fund	Water & Sewer Capital Fund	Infrastructure	$245,211
2019 G.O. Project Fund	Water & Sewer Capital Fund	Infrastructure	$1,890,000

MAJOR REVENUES



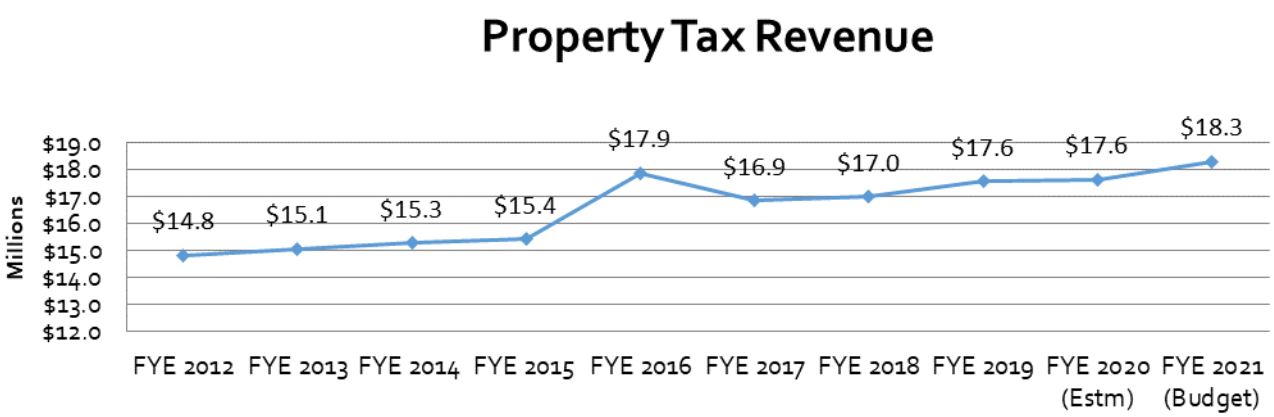
Budget preparation begins with revenue projections. Revenues are projected based on the following:

- 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 ($18,300,321), sales taxes ($10,376,252), home rule sales taxes ($4,627,660), use taxes ($1,178,125), State income taxes ($3,438,900), user-fees for water and sewer ($13,380,476), fire rescue services ($2,436,799),

ambulance services ($1,181,229), State motor fuel taxes ($1,328,633), telecommunication taxes ($752,659), cable franchise fees ($646,798) and interest income ($2,595,691). Combined, these sources represent $60,243,543 or over 75% of all receipts.

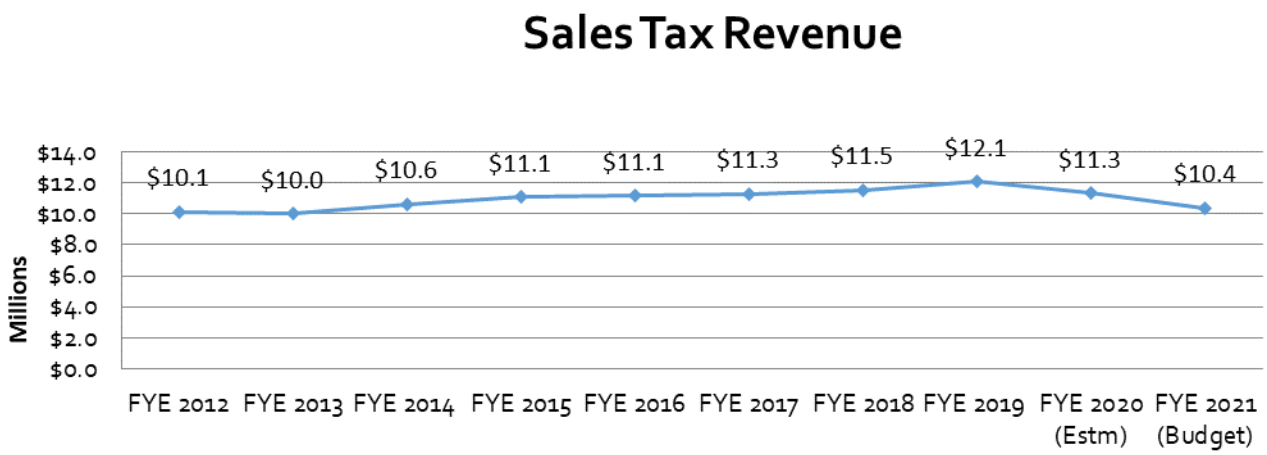
As the world weathers the current COVID-19 pandemic, the economies of each nation are in flux. The City declared a State of Emergency on March 17, 2020 which is currently active as of this document. The Govenor of Illinois issued a state-wide shelter-in-place order in March, also currently still active, requiring all non-essential businesses to remain closed until the order is lifted. Economists have a wide range of opinions on the total effect of the pandemic and the national economy. The City's local economy will certainly feel a negative impact for the short term and likely the next few years. Sales Tax receipts will be severaly reduced in the short-term at a minimum, as will other major revenues such as Income Tax, Hotel Tax and water user fees.



Property taxes include amounts levied against all real estate in the City. Real property taxes that will be collected during 2020/21 were levied December 3, 2019 on assessed values as of January 1, 2019. 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.



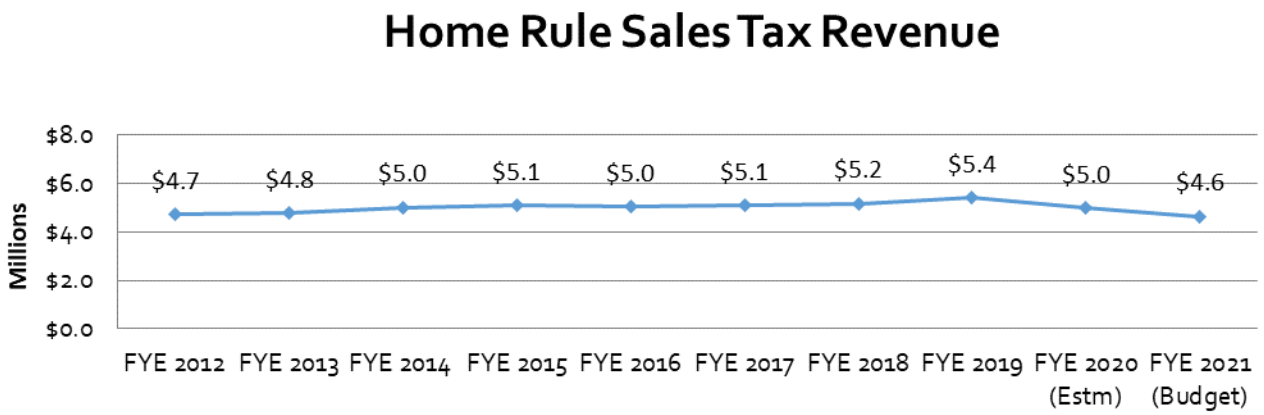
Sales Tax on general merchandise in the City of Crystal Lake is 7.0%. Of the 7.0%, 1% is returned each month to the City with the remainder being distributed to the State, the RTA, and the County.

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.

As a result of the current pandemic situation, receipts of Sales Tax are anticipated to end the year at $11.35 million or 6.35% below the fiscal year budget of $12.12 million. In mid-March, the governor of Illinois issued state-wide shelter-in-place orders. Grocery and home health care sales spiked while most other segments of retail saw an immediate negative impact, particularly car sales, retail, gasoline and restaurants. As shelter-in-place orders continue in April 2020 and panic grocery buying stabilizing, staff are optimistic that April 2020 will be the only period with the biggest decline in revenue, a decline that is estimated to equal to 60% of the prior year's sales.

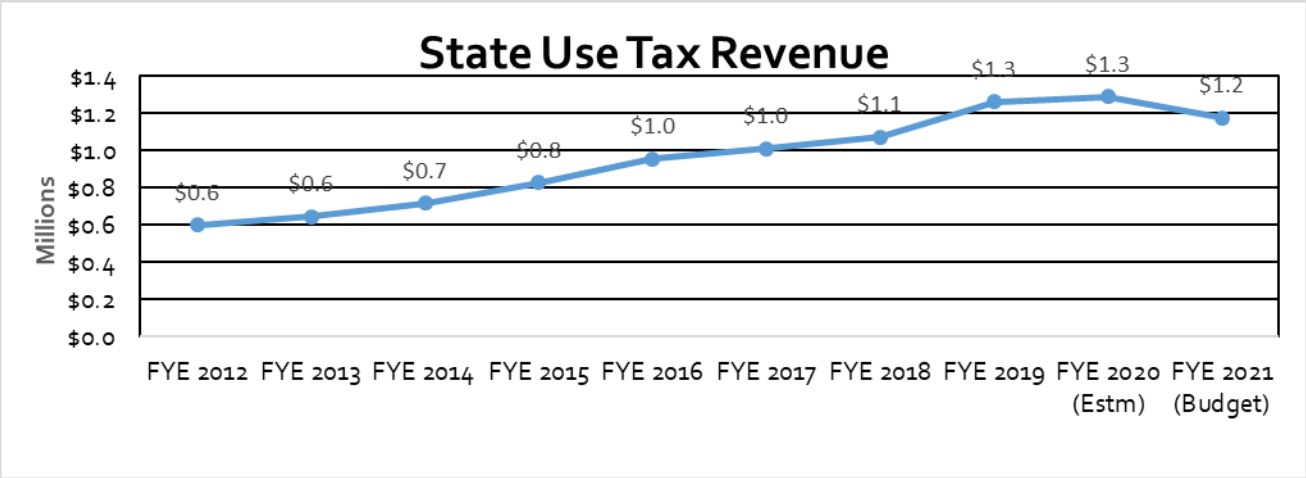
The most prevalent estimates for forecasting the impact to revenue is a call for municipalities to be prepared for Great Recession levels equal to 2008 through 2012 or levels from 2001 through 2004 for the next few years. The speed of any rebound or lack thereof is difficult to forecast until consumers are once again safe to work, shop and live at levels comfortable to them. The fiscal year 2020/21 budget reflects a gradual increase in receipts of sales tax, from a low that is equal

to 70% of prior year sales in May to a high that is equal to 90% of prior years sales in October through April.



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. Fiscal year estimates are net of transfers to the Tax Compliance and Administration Fund of the State. State law provided that, beginning July 2018, 1.5% of certain sales taxes (including Home Rule Sales Tax) collected by the state on behalf of municipalities shall 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 $70,472 for fiscal year 2020/21.

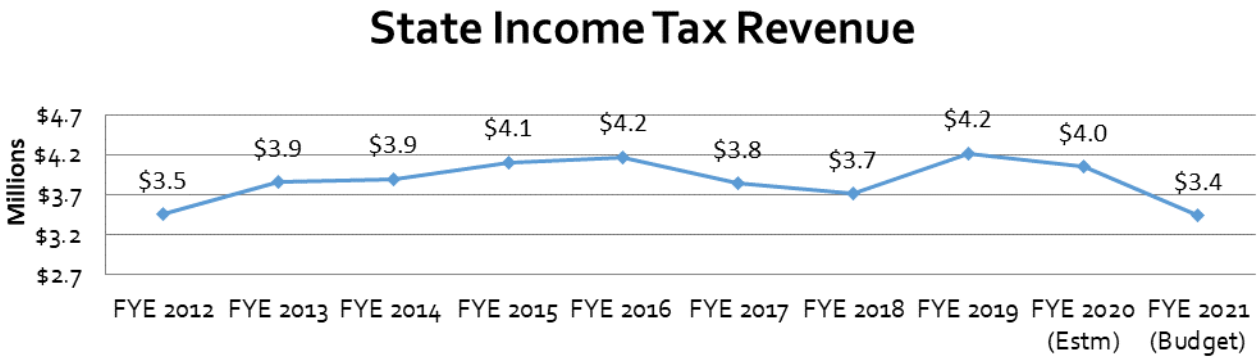
As a result of the current pandemic situation, receipts from April 2020 sales may see the biggest decline, a decline that is estimated to equal 60% of prior year receipts. Fiscal year 2019/20 revenue then is expected to end the year at $4.98 million or 5.80% below the fiscal year budget of $5.29 million. Estimates for fiscal year 2020/21 reflect a gradual increase in Home Rule Sales Tax receipts, from a low that is equal to 70% of prior years sales in May to a high that is equal to 90% of prior years sales in October through April.



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. 20% of collections from sales of general merchandise and 100% of collections from qualifying food, drugs and medical appliances is returned to local governments.

Growth of online sales contributes to rising collections of Use Tax. Fiscal year 2019/20 receipts are anticipated to end the year at $1.29 million or 9.32% above the fiscal year 2019/20 budget of $1.18 million.

Beginning January 1, 2020, marketplace facilitators such as Amazon are required to collect a 6.25% Use Tax on marketplace sales from certain retailers. Effective January 1, 2021, marketplace facilitators and eligible remote retailers are required to collect state and locally-imposed sales taxes, instead of the 6.25% Use Tax on online purchases from sellers based on where the product is delivered. The second change is likely to reduce Use Tax revenues significantly, while equally increasing state and local sales taxes. The impact is almost impossible to predict because Use Tax is currently distributed by population, while the actual local sales taxes depend on consumer spending in the City. Since the effective date for collecting state and local sales taxes is January 1, 2021, these changes are not likely to have a significant effect on fiscal 2020/21 revenues.



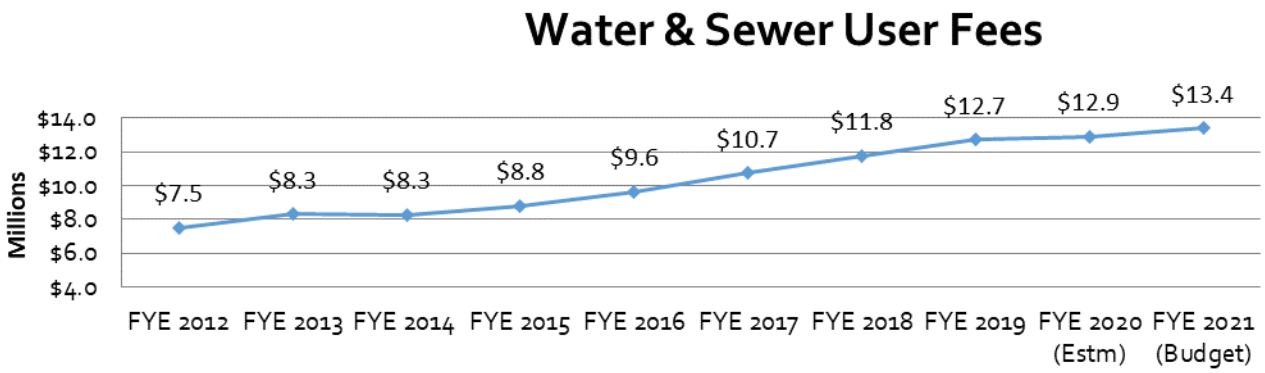
State Income Tax. Distributions of State income tax to cities and counties are based on their population in proportion to the total State population. The legislation to raise State income tax rates (4.95% for individuals, 7% for corporations) beginning July 2017 did not provide a share of increased revenues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

Fiscal year 2019/20 receipts are 14.28% higher than those of the same period (May through January) last year. The Illinois Municipal League (IML) cites large and unexpected final payments from 2018 individual and corporate income tax returns filed in spring 2019 as a contributing factor to receipts being better than expected. The IML further suggests that Corporate Income Tax (CIT) receipts have exceeded forecasts, due in part to one-time amnesty payments that were received from October 1, 2019 to November 15, 2019. As a result, receipts of State income tax are anticipated to end the year at $4.04 million or 3.47% above the fiscal year 2019/20 budget of $3.90 million.

Of continual concern is the impact of the State of Illinois on City finances. Local Government Distributive Fund (LGDF) continues to be at risk of reduction as the State of Illinois reviews their own dire budget situation. The proposed State budget for fiscal year 2020/21 includes withholding an additional 5% of Income Tax or LGDF from local governments, to be held in "reserve". If voters approve a new graduated income tax with the fall referendum, the State has stated that they will release funds held in reserve to local governments. Funds to be held in "reserve" will begin being withheld in July, 2020. If voters approve a graduated income tax structure as part of the fall referendum, the reserved funds will be released in a lump sum payment to local governments in January, 2021. Without passage of a graduated income tax, those funds held in reserve will be retained by the State. This additional 5% reduction in receipts

has been built into the City's 2020/21 budget, reducing expected Income Tax by about $128,351.

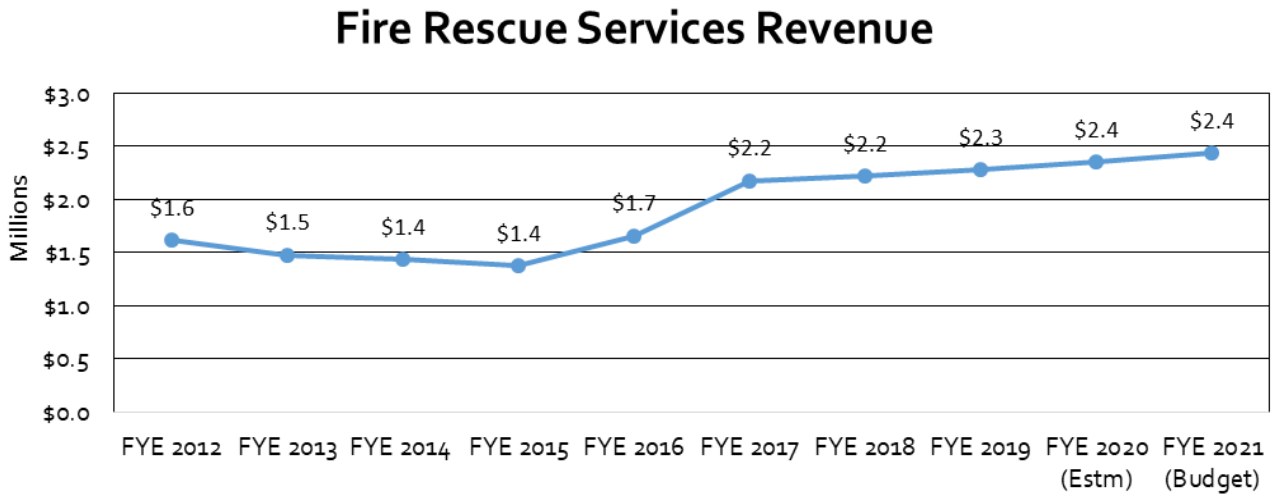
Changes in unemployment and corporate profits will also play a role in the amount of income tax revenue the City receives. The fiscal year 2020/21 budget estimate is similar in total to actual receipts in 2012, as the nation climbed out of the Great Recession.



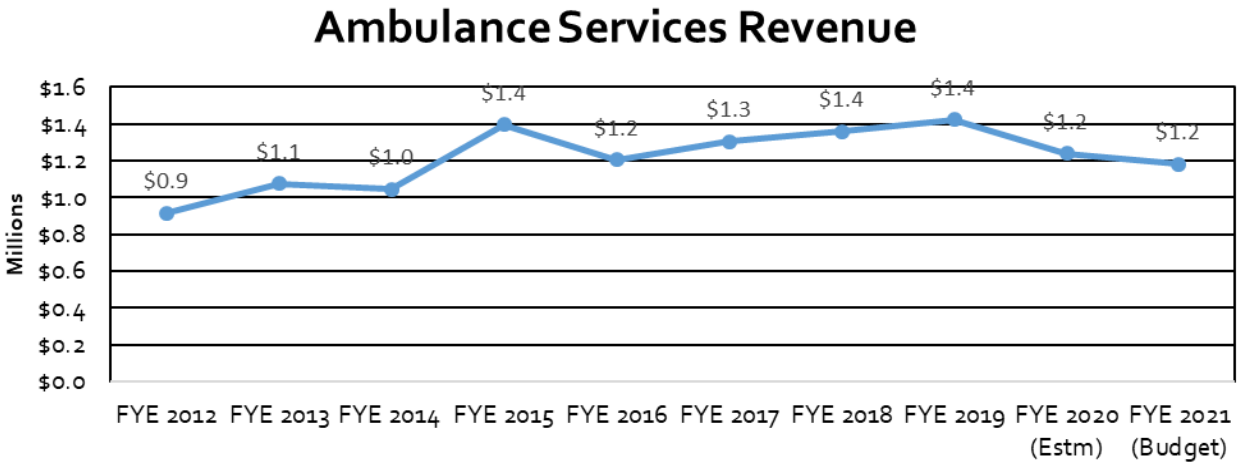
User fees for water and sewer are calculated on the number of gallons of water consumed as determined by a water meter. Meters are read every month. Fees for water and sewer are combined in a monthly bill sent to residents and businesses.

Residential customers account for approximately 75% of monthly consumption. A spike of 10-20% is expected mid-March to late April 2020 as people comply with the Governor's stay-at-home order. This spike will help offset a reduction in use by commercial and some industrial users; some of which are non-essential and ordered by the Governor to close.

This fiscal year 2020/21 budget incorporates a 3.78% water and sewer rate increase beginning with September consumption that will be billed in November, 2020. A 3.78% increase in water and sewer rates provides a funding mechanism that allows 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.



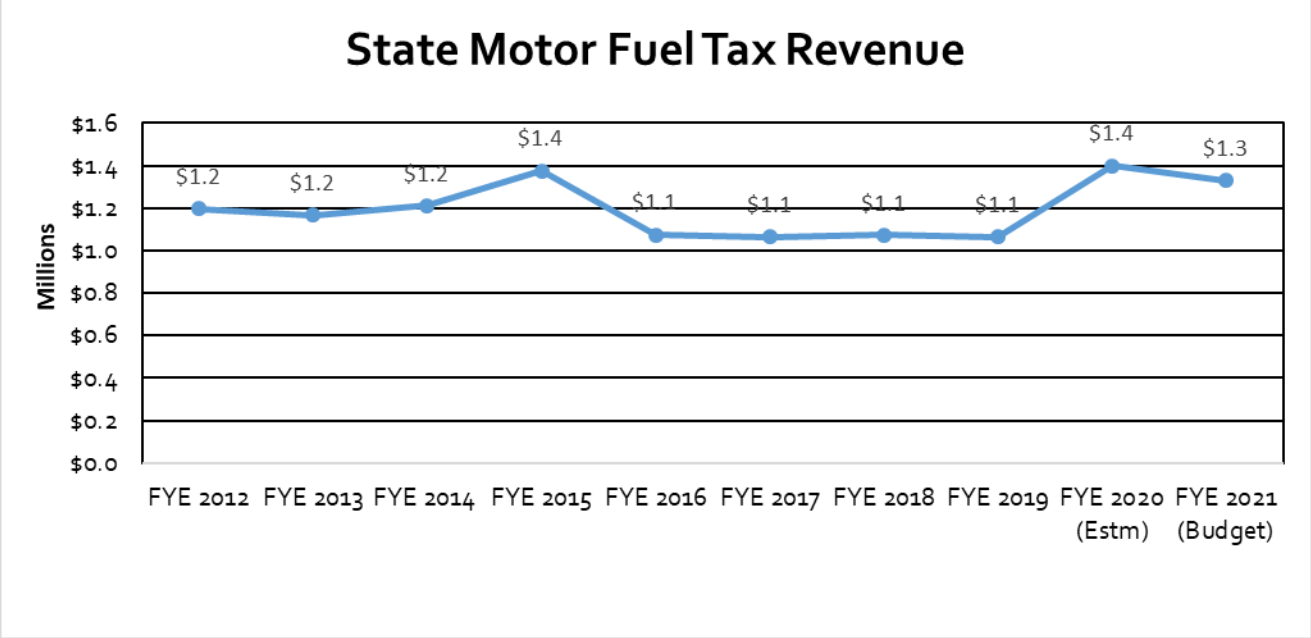
Fire Rescue Services. Through intergovernmental agreements, the City of Crystal Lake's Fire Rescue Department provides fire rescue and emergency lifesaving services to the citizens of the Crystal Lake Fire Protection District and to the citizens of the Village of Lakewood. In exchange, the Crystal Lake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

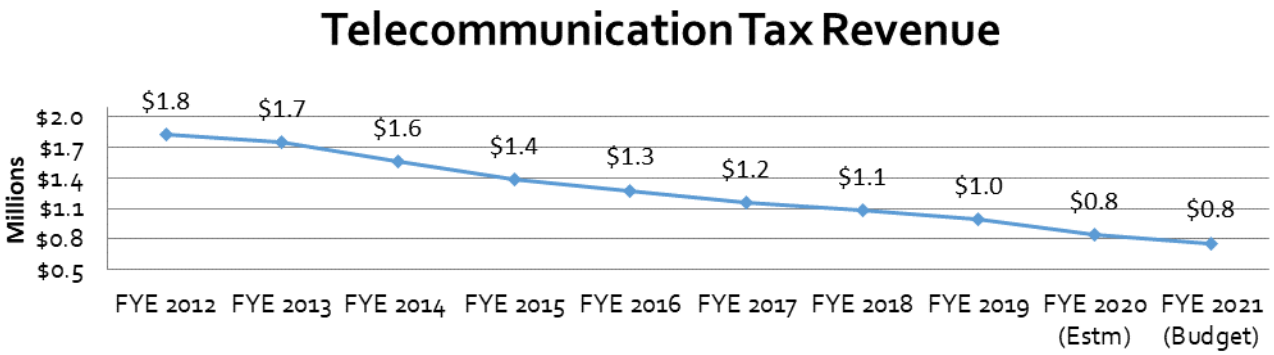
The average amount collected per ambulance transport is decreasing as a result of marketplace insurance plans paying customary charges that are equal to Medicare and/or Medicaid.

Fiscal year 2019/20 receipts are 0.91% higher than those of the same period (May through January) last year. Receipts of ambulance services are anticipated to end the year at $1.24 million or 8.14% below the fiscal year 2019/20 budget of $1.35 million. Receipts of ambulance services are estimated to decline another 4.83% to $1.18 million during fiscal year 2020/21.



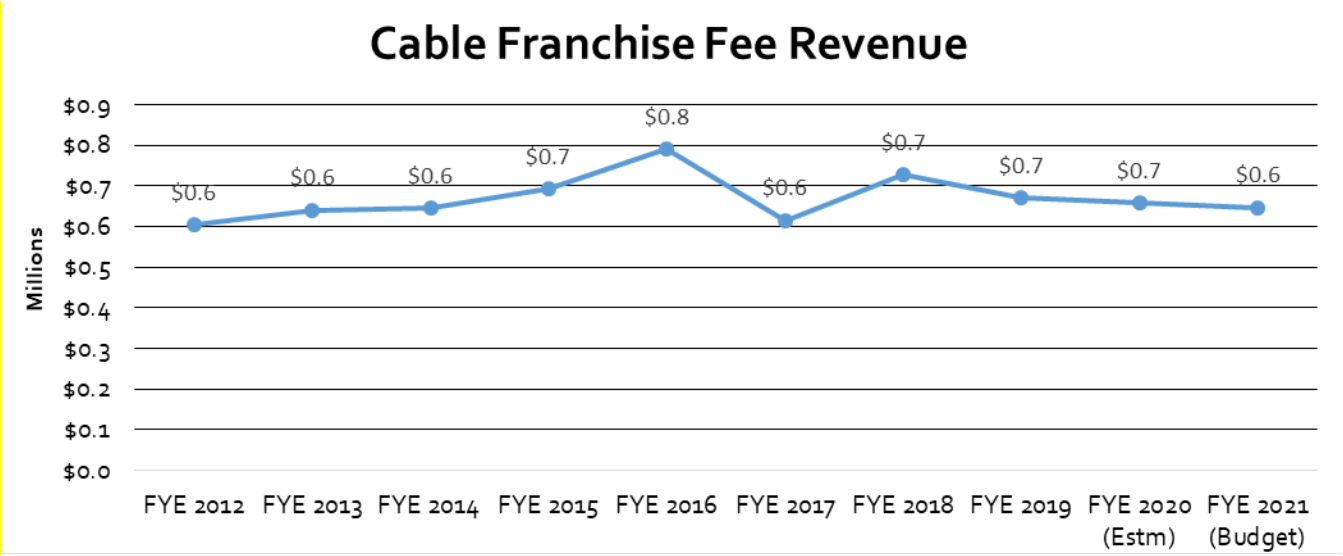
State Motor Fuel Tax and Transportation Renewal Fund. The Illinois General Assembly passed a capital bill that more than doubled the taxes on motor fuel. Gasoline taxes increased from 19 cents to 38 cents per gallon, and the tax on diesel fuel increased from 21.5 cents to 45.5 cents per gallon. The Transportation Renewal Fund (TRF) will receive the 19 cent tax increase on both gasoline and diesel while the Motor Fuel Tax Fund (MFT) will account for the existing 19 cent tax on gasoline and 26.5 cent tax on diesel. The rate increases were effective July 1, 2019. MFT and TRF are distributed to municipal governments in proportion to total population. Municipalities receive 26.71% of net MFT receipts after legally allowed expenditures and transfers and 15.71% of TRF receipts.

As people comply with the Governor's stay-at-home order from mid-March to the end of April 2020, motor fuel sales and resulting motor fuel taxes have fallen. Staff are optimistic that a quick rebound is possible once travel resumes.



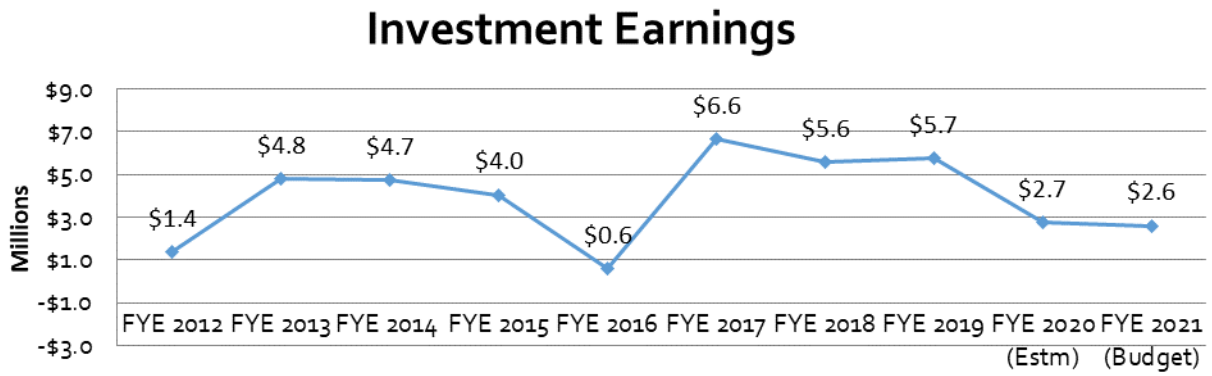
Telecommunication Tax is administered by the Illinois Department of Revenue. Only those municipalities that have imposed the tax by local ordinance or resolution receive distributions of the Telecommunication Tax. As technology advances, consumers are relying less on land lines for communications. Individuals 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 14.63% lower than those of the same period (May through January) last year. It is anticipated that receipts of Telecommunications Tax will end the year at $.84 million or 10.00% below the fiscal year 2019/20 budget and 15.41% below fiscal year 2018/2019 receipts. Receipts of Telecommunications Tax are anticipated to decline an additional 10.00% during fiscal year 2020/21 to $.75 million.



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 2019/20 receipts are 2.17% lower than those of the same period (May through January) last year. It is anticipated that receipts of Cable Franchise fees will end the year at budget or $0.66 million. Receipts of Cable Franchise fees are expected to decline 1.8% during fiscal year 2020/21 as consumers seek alternatives to paying high prices to cable providers.



In total, **Investment Earnings Income** is expected to remain steady as interest rates remain flat through 2021. The City continues to monitor its portfolio in order to maximize returns without sacrificing the safety of principal.

PERSONNEL SUMMARY – ALL FUNDS

Position	Fiscal 2017 Actual	Fiscal 2018 Actual	Fiscal 2019 Actual	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget
City Administration	13.50	13.50	12.50	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	0.00	0.00
Information Technology	1.00	1.00	1.00	1.00	1.00	1.00
Police	78.75	77.75	77.75	77.75	77.75	77.75
Community Development	22.75	22.75	22.75	22.75	22.75	15.75
Public Works Administration	5.25	4.25	4.25	4.25	4.25	4.25
Engineering	0.00	0.00	0.00	0.00	0.00	7.00
Streets	18.00	18.00	17.00	17.00	17.00	15.00
Storm Sewer	6.00	4.00	4.00	3.00	3.00	0.00
Fleet & Facility Services	6.50	7.00	7.00	7.00	7.00	7.00
Water Operations	15.00	15.00	15.00	16.00	16.00	17.00
Wastewater Treatment	9.00	9.00	9.00	9.00	9.00	13.00
Sewer & Lifts	0.00	0.00	0.00	0.00	0.00	0.00
Fire Rescue	67.50	67.50	67.50	67.50	67.50	67.50
Total FTE	244.75	241.25	239.25	239.25	238.75	238.75
Change from PY	(1.50)	(3.50)	(2.00)	0.00	(0.50)	(0.50)
Cummulative Change	(22.75)	(26.25)	(28.25)	(28.25)	(28.75)	(28.75)
% Change	8.50%	9.81%	10.56%	10.56%	10.75%	10.75%

Over the past ten years, the equivalent of twenty-eight and three-quarter positions, or 10.75% 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).

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

The City of Crystal Lake's Capital Improvement Plan (CIP) is a long-range planning document designed to review the City's anticipated capital needs. Ultimately, the CIP's goal is to ensure that the City's infrastructure (including its street system, water conveyance system, fleet, etc.) can meet both the service demands of the public and operational needs of the organization. A capital asset is a tangible or intangible asset having significant value that is used in operations and has an initial useful life that benefits more than a single fiscal year period. Capital assets include land, land improvements, buildings, infrastructure, equipment, software and construction in progress. Capital assets are defined as assets with an initial, individual cost of more than $25,000, or vehicles, trailers and boats regardless of cost.

Individual project sheets for significant, non-recurring projects follow this summary.

FUND & PROJECT NAME - PROPOSED CAPITAL & EQUIPMENT REPLACEMENT PROJECTS

Capital & Equipment Replacement Fund	Project Lead	FY 2021
Land/Right-of-Way Acquisition		
Intersection Improvement-Main St/Crystal Lake Ave	Community Development	$122,320
Buildings & Facilities		
Flood Remediation (landscape, electrical, building repair)	Three Oaks Recreation Area	$50,000
Boiler Water Pretreatment Tank System-City Hall	Public Works	$59,000
Air Cooled Condensing Unit Replacement-City Hall	Public Works	$45,000
Roof Fall Protection Systems Installation-City Hall	Public Works	$120,000
Fuel Island Replacement-City Hall	Public Works	$375,000
Air Duct Cleaning (City Hall)	Public Works	$95,000
Roadways & Infrastructure		
Lake Level Adjustment (Engineering)	Three Oaks Recreation Area	$105,000
Beach Area Expansion and Umbrella	Three Oaks Recreation Area	$10,000
Paving-East Trail Switchback	Three Oaks Recreation Area	$30,000
Pavement Preservation Program	Community Development	$50,000
Sidewalk Maintenance & Repair	Community Development	$100,000
Sidewalk Restoration-Central Business District	Community Development	$50,000
Pedestrian Connection-Main St	Community Development	$40,000
Pedestrian & Traffic Safety Improvements	Community Development	$50,000

FUND & PROJECT NAME - PROPOSED CAPITAL & EQUIPMENT REPLACEMENT PROJECTS

Capital & Equipment Replacement Fund	Project Lead	FY 2021
Roadways & Infrastructure		
Road Resurfacing	Community Development	$1,700,000
Pavement Marking Program	Community Development	$75,000
Intersection Improvement-Main St/Crystal Lake Ave	Community Development	$2,471,862
Intersection Improvement-Main St/IL 176	Community Development	$34,721
Road Reconstruction-Dole Ave (Engineering)	Community Development	$50,000
Road Reconstruction-Cog Circle	Community Development	$250,000
Parking Lot Repair/Resurface-City Hall	Community Development	$350,000
Traffic Signal Installation-IL 176/Haligus	Community Development	$13,010
Technology		
Document Imaging (License)	Information Technology	$14,000
Permit/Inspections Software Support	Information Technology	$70,500
Permit/Inspections Software Enhancement	Information Technology	$10,000
License Software Support	Information Technology	$22,000
Automated Update Software Support-City Network	Information Technology	$5,300
Extended Warranties - Servers	Information Technology	$13,000
PC Replacement Program	Information Technology	$45,000
Fiber Optic Network	Information Technology	$60,500
Whole Room Uninterruptable Power Supply-Data Center	Information Technology	$6,500
Disaster Recovery Plan Development	Information Technology	$5,000
In-Squad Computer & Docking Station Replacement	Police	$18,000
CAD and Station Alerting Interface	Fire Rescue	$20,000
Asset Management Software (Split with Water & Sewer)	Public Works	$36,922
Vehicles		
Engine #6228 Replacement	Fire Rescue	$400,000
Engine #7272 Replacement	Fire Rescue	$400,000
Ambulance #8037 Replacement	Fire Rescue	$182,062
Ambulance #4478 Replacement	Fire Rescue	$182,062
Equipment		
Enhanced Lighting (Downtown Shopping District)	Executive	$26,440
Outboard Motor Replacement	Three Oaks Recreation Area	$6,200
Lightning Suppression System Installation	Three Oaks Recreation Area	$70,000
Tasers Replacement	Police	$29,500

FUND & PROJECT NAME - PROPOSED CAPITAL & EQUIPMENT REPLACEMENT PROJECTS

Capital & Equipment Replacement Fund	Project Lead	FY 2021
Equipment		
Ambulance #8037 Power Load System	Fire Rescue	$36,373
Ambulance #4478 Power Load System	Fire Rescue	$36,373
Starcom 21 Dual Band Radios	Fire Rescue	$43,800
Heart Monitors (9) Replacement	Fire Rescue	$360,000
Water Management Plan (City Hall, Fire Stations, WW)	Public Works	$10,000
Forklift Replacement	Public Works	$27,008
PW #403 (S/A Dump) AME not included in lease	Public Works	$60,505
PW #406 (S/A Dump) AME not included in lease	Public Works	$48,775
PW #407 (S/A Dump) AME not included in lease	Public Works	$48,775
PW #411 (S/A Dump) AME not included in lease	Public Works	$48,975
PW #414 (S/A Dump) AME not included in lease	Public Works	$48,775
PW #415 (S/A Dump) AME not included in lease	Public Works	$48,775
PW #416 (S/A Dump) AME not included in lease	Public Works	$49,925
PW #417 (S/A Dump) AME not included in lease	Public Works	$48,775
PW #433 (S/A Dump) AME not included in lease	Public Works	$48,775
PW #555 (T/A Dump) AME not included in lease	Public Works	$63,690
Vehicle Lease Program		
PD #1002 (Training/Pool Vehicle)	Police	$3,969
PD #1003 (Investigations Vehicle)	Police	$4,018
PD #1006 (Investigations Vehicle)	Police	$13,127
PD #1007 (Commander Vehicle)	Police	$14,853
PD #1012 (Investigations Vehicle)	Police	$4,910
PD #1013 (Investigations Vehicle)	Police	$5,659
PD #1018 (Support Vehicle)	Police	$16,662
PD #1020 (Patrol Supervisor Vehicle)	Police	$16,662
PD #1021 (Patrol Supervisor Vehicle)	Police	$16,343
PD #1022 (Patrol Vehicle)	Police	$16,343
PD #1023 (Patrol Vehicle)	Police	$16,343
PD #1025 (Patrol Vehicle)	Police	$16,301
PD #1026 (Patrol Vehicle)	Police	$16,301
PD #1027 (Patrol Vehicle)	Police	$16,301
PD #1028 (Patrol Vehicle)	Police	$16,833
PD #1030 (Patrol Vehicle)	Police	$15,941
PD #1032 (Patrol Vehicle)	Police	$15,941
PD #1033 (Patrol Vehicle)	Police	$16,833

FUND & PROJECT NAME - PROPOSED CAPITAL & EQUIPMENT REPLACEMENT PROJECTS

Capital & Equipment Replacement Fund	Project Lead	FY 2021
Vehicle Lease Program		
PD #1034 (Patrol Vehicle)	Police	$16,301
PD #1037 (Patrol Vehicle)	Police	$16,301
PD #1038 (Patrol Vehicle)	Police	$16,833
PD #1040 (CSO Vehicle)	Police	$15,614
PD #1041 (CSO Vehicle)	Police	$15,614
PD #1042 (CSO Vehicle)	Police	$15,614
PD #1043 (Evidence Vehicle)	Police	$16,489
PD #1044 (Special Investigations Vehicle)	Police	$5,405
FD #0004 (Chief Vehicle)	Fire Rescue	$7,481
FD #1404 (Battalion Chief Vehicle)	Fire Rescue	$10,527
FD #1077 (Inspector Vehicle)	Fire Rescue	$5,327
FD #9255 (Support/Towing Vehicle)	Fire Rescue	$7,761
FD #1914 (Training/Pool Vehicle)	Fire Rescue	$6,371
FD #0334 (Support Vehicle)	Fire Rescue	$9,100
CD #41 (Engineer Vehicle)	Community Development	$5,375
CD #49 (Engineer Vehicle)	Community Development	$5,433
PW #12 (Pool Truck)	Public Works	$4,751
PW #402 (Streets Supervisor Vehicle)	Public Works	$5,794
PW #403 (S/A Dump)	Public Works	$30,006
PW #405 (Grapple Truck)	Public Works	$21,537
PW #406 (S/A Dump)	Public Works	$27,125
PW #407 (S/A Dump)	Public Works	$27,125
PW #408 (T/A Dump)	Public Works	$30,233
PW #409 (32' Aerial Boom Truck)	Public Works	$10,673
PW #411 (S/A Dump)	Public Works	$27,165
PW #412 (1 ton Dump)	Public Works	$7,632
PW #414 (S/A Dump)	Public Works	$27,125
PW #415 (S/A Dump)	Public Works	$27,125
PW #416 (S/A Dump)	Public Works	$27,355
PW #417 (S/A Dump)	Public Works	$27,125
PW #429 (Chipper Truck)	Public Works	$8,138
PW #431 (T/A Dump)	Public Works	$30,233
PW #433 (S/A Dump)	Public Works	$27,125
PW #555 (T/A Dump)	Public Works	$32,424

FUND & PROJECT NAME - PROPOSED CAPITAL & EQUIPMENT REPLACEMENT PROJECTS		

Capital & Equipment Replacement Fund	Project Lead	FY 2021
Equipment Contingency	Fire Rescue	$302,100
Total - Capital & Equipment Replacement Fund		$10,017,876

FUND & PROJECT NAME - PROPOSED CAPITAL & EQUIPMENT REPLACEMENT PROJECTS

Water & Sewer Capital & Equipment Replacement Fund	Project Lead	FY 2021
Buildings & Facilities		
Motor Control Center Replacement-Lift Station #12	Public Works	$205,927
Motor Control Center Replacement-Wastewater Plant #3 Control Building	Public Works	$205,927
Motor Control Center Replacement-Wastewater Plant #3 PEPs	Public Works	$100,000
Lift Station #9 Rehabilitation	Public Works	$1,086,000
Lift Station #14 Rehabilitation	Public Works	$1,000,000
Lift Station #16 Rehabilitation	Public Works	$521,000
Primary Effluent Pump Station Rehabilitation -Wastewater Treatment Plant #3	Public Works	$125,000
Roadways & Infrastructure		
Crystal Lake Watershed-Based Plan (Applied Ecological)	Public Works	$42,214
Crystal Lake Water Level Study (USGS Study)	Public Works	$59,400
Storm Water Mitigation-North Crystal Lake Park Beach	Public Works	$50,000
Storm Water Mitigation-Pine/Oriole	Public Works	$1,268,803
Storm Water Mitigation-Edgewater Storage	Public Works	$15,000
Storm Water Mitigation-North-South Drain Tile Replacement	Public Works	$10,000
Water Main Replacement-Crystal Lake Ave at Main St	Public Works	$350,000
Water Main Replacement-McCormick Tower Area	Public Works	$1,890,000
Water Treatment Plant #2 Reconstruction	Public Works	$6,175,000
Water Treatment Plant #5 Rehabilitation	Public Works	$2,106,000
Deep Well #19 Installation-Water Treatment Plant #2	Public Works	$370,000
Softener Rehabilitation-Water Treatment Plant #3	Public Works	$50,000
Generator Replacement-Lift Station #22	Public Works	$350,000
Alum Tank Replacement-Wastewater Plant #2	Public Works	$222,790
Headworks Pump Replacement-Lift Station #12	Public Works	$176,927
Grit Washer Unit Replacement-Wastewater Plant #2	Public Works	$50,000
Technology		
Asset Management Software (Split with General)	Public Works	$107,650
SCADA Communicaiton System (WTP) Upgrade	Public Works	$75,000

FUND & PROJECT NAME - PROPOSED CAPITAL & EQUIPMENT REPLACEMENT PROJECTS

Water & Sewer Capital & Equipment Replacement Fund	Project Lead	FY 2021
Equipment		
Sewer Televising Unit Replacement	Public Works	$100,000
PW #542 (Service Truck w/Crane) AME not included in lease	Public Works	$11,275
PW #611 (Vactor-Sewer Jet) AME not included in lease	Public Works	$153,490
PW #709 (Service Truck w/Crane) AME not included in lease	Public Works	$20,038
Vehicle Lease Program		
PW #501 (Water Superintendent Vehicle)	Public Works	$4,896
PW #503 (Pickup Truck)	Public Works	$6,186
PW #539 (Pickup Truck)	Public Works	$8,173
PW #540 (Service Truck w/Crane)	Public Works	$20,355
PW #541 (Service Van)	Public Works	$6,996
PW #542 (Service Truck w/Crane)	Public Works	$9,198
PW #543 (1 ton Dump)	Public Works	$8,133
PW #600 (Water Supervisor Vehicle)	Public Works	$5,720
PW #611 (Vactor-Sewer Jet)	Public Works	$46,963
PW #616 (Pickup Truck)	Public Works	$8,173
PW #614 (Service Truck)	Public Works	$8,173
PW #701 (Wastewater Superintendent Vehicle)	Public Works	$4,682
PW #702 (Pickup Truck)	Public Works	$8,871
PW #709 (Service Truck w/Crane)	Public Works	$10,951
Total - Water & Sewer Capital & Equipment Replacement Fund		$17,054,911
Total - Library Capital & Equipment Replacement		$2,412,444
Grand Total - All Funds		$29,485,231

Sponsor Department: Community Development
Project Priority Type: Systems Expansion
Project: Crystal Lake Avenue and Main Street
2020/21 Cost: $2,821,862

Overview:

This project will involve intersection improvements at Crystal Lake Avenue and Main Street. The improvements will include aligning the north and south leg of Main Street, permanent traffic signal with lighting, water main upgrades, streetscape elements, and raising the curb along Crystal Lake Avenue between Main Street and Williams Street. Willow Creek Community Church will contribute to this project since it is located at the South East corner of the intersection. It will help fund the right turn lanes and pedestrian crossings.

Construction Timeline:

- Preliminary Engineering: Completed
- Design: Completed
- Utility Relocation: Completed
- Construction: Spring 2020

External Factors Affecting Design and Construction Timelines:

- Union Pacific Railroad will need to move facilities

Cost Schedule:

Project	FY 2020/2021	FY 2021/2022	FY 2022/2023	FY 2023/2024	FY 2024/2025
Utility Relocate	$85,777	$-	$-	$-	$-
Inspection and Construction Mgt.	$190,760	$-	$-	$-	$-
Construction	$2,545,325	$-	$-	$-	$-
Fiscal Year Totals	**$2,821,862**	**$-**	**$-**	**$-**	**$-**

Planned Financing:

Planned Funding	FY 2020/2021	FY 2021/2022	FY 2022/2023	FY 2023/2024	FY 2024/2025
MFT	$2,355,953	$-	$-	$-	$-
Willow Creek	$115,909	$-	$-	$-	$-
Water/Sewer	$350,000	$-	$-	$-	$-
Fiscal Year Totals	**$2,821,862**	**$-**	**$-**	**$-**	**$-**


Capital Improvement Projects
Roadway Expansion
GIS consortium
Date: 2/20/2019
E Woodstock St
Grant St
Beardsley St
Lesley Ln
Short St
Brink St
N Williams St
S Williams St
0 100 200 400
Feet
Legend
Roadway Expansion

Sponsor Department: Public Works – Water Division
Project Priority Type: Asset Deterioration
Project: Water Treatment Plant #2 Reconstruction
2020/21 Cost: $6,175,000 (Design, Engineering and Construction)

Overview:

This project will involve significant equipment replacements for water treatment plant 2, including electrical, mechanical, water treatment equipment, as well as structural repairs. The well head is also located inside of the water plant adjacent to the 2,400 volt electrical panel. This is a significant hazard that needs to be addressed. The existing Water Treatment Plant #2 facility was constructed in 1963 (57 years old).







Impact of Deferral:

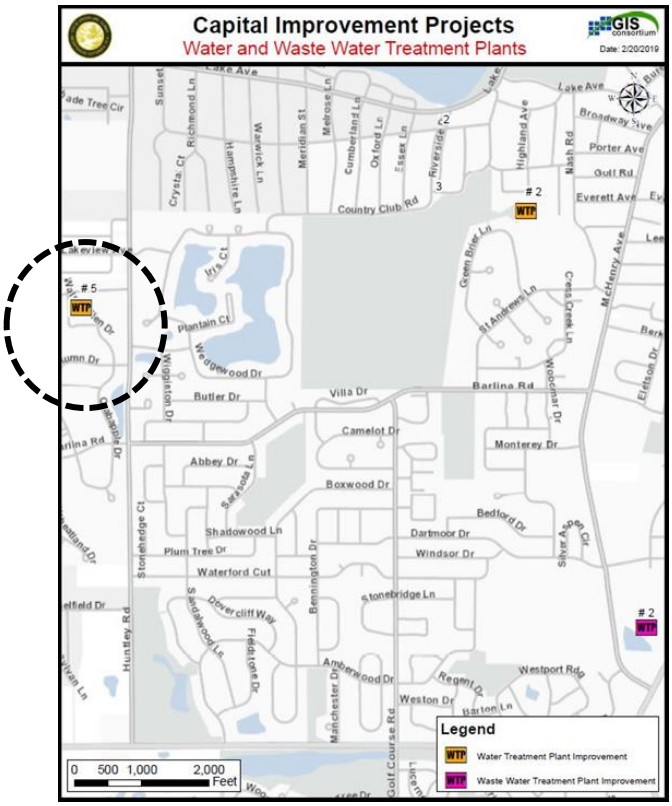
This project is identified in the Water System Master Plan. This facility requires significant upgrades and equipment replacements including electrical, mechanical, water treatment equipment, as well as structural repairs.

Cost Schedule:

Project	FY 2020/2021	FY 2021/2022	FY 2022/2023	FY 2023/2024	FY 2024/2025
Design and Engineering	$175,000	$11,501	$-	$-	$-
Construction	$6,000,000	$1,219,456	$-	$-	$-
Fiscal Year Totals	**$6,175,000**	**$1,230,957**	**$-**	**$-**	**$-**

Planned Financing:

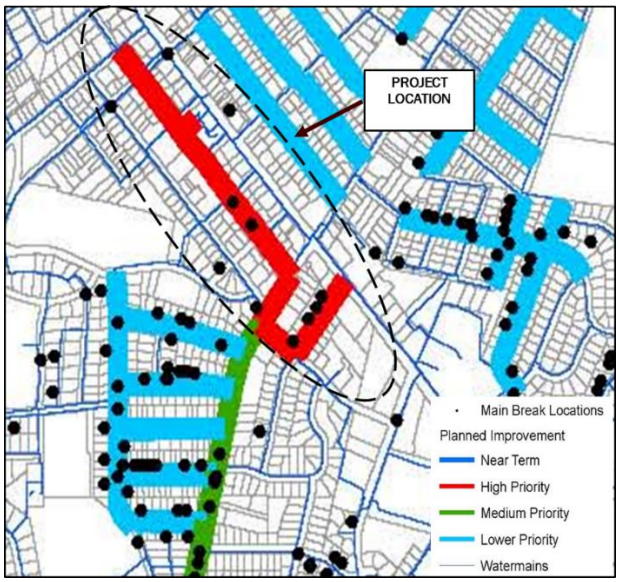
Planned Funding	FY 2020/2021	FY 2021/2022	FY 2022/2023	FY 2023/2024	FY 2024/2025
Water/Sewer Fund	$6,175,000	$1,230,957	$-	$-	$-



Sponsor Department: Public Works – Water Division
Project Priority Type: Asset Deterioration
Project: Water Main Replacement – McCormick Tower Area
2020/21 Cost: $1,890,000

Overview:

This project includes watermain replacement and upsizing to improve water flow and fire flow associated with the City's improvement to the Main St. and Rt. 176 intersection. The watermain upgrade along IL 176 was identified as part of the Water System Master Plan Report.



Impact of Deferral:

During peak flow demands, the level in McCormick Tower can fall to very low levels, jeopardizing the City's ability to meet its water demands and required fire flow pressure. This new watermain is required for additional flows to the McCormick Tower. Additional water capacity will be available by upsizing these watermains and it will also allow the tank to fill at a faster rate.

Cost Schedule:

Project	FY 2020/2021	FY 2021/2022	FY 2022/2023	FY 2023/2024	FY 2024/2025
Water Main Replacement McCormick Tower	$1,890,000	$-	$-	$-	$-

Planned Financing:

Planned Funding	FY 2020/2021	FY 2021/2022	FY 2022/2023	FY 2023/2024	FY 2024/2025
Water/Sewer Fund	$1,890,000	$-	$-	$-	$-

Sponsor Department: Public Works – Water Division
Project Priority Type: Asset Preservation
Project: Pine/Oriole Depression
2020/21 Cost: $1,268,803

Overview:
This project was identified by the stormwater solutions initiative. It includes the acquisition of up to five homes which would be demolished and the properties be restored to pre-development grade. During FY20, the City received a Community Development Block Grant in the amount of $1,268,803 to fund this project.

Impact of Deferral:
If this project is not funded then area flooding will continue to occur.

Cost Schedule:

Project	FY 2020/2021	FY 2021/2022	FY 2022/2023	FY 2023/2024	FY 2024/2025
Legal Fees	$17,500	$-	$-	$-	$-
Land Acquisition	$1,052,783	$-	$-	$-	$-
Grading/Environmental/Demolition	$198,520	$-	$-	$-	$-
Fiscal Year Totals	**$1,268,803**	**$-**	**$-**	**$-**	**$-**

Planned Financing:

Planned Funding	FY 2020/2021	FY 2021/2022	FY 2022/2023	FY 2023/2024	FY 2024/2025
Water/Sewer Fund	$1,268,803	$-	$-	$-	$-

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2020/21

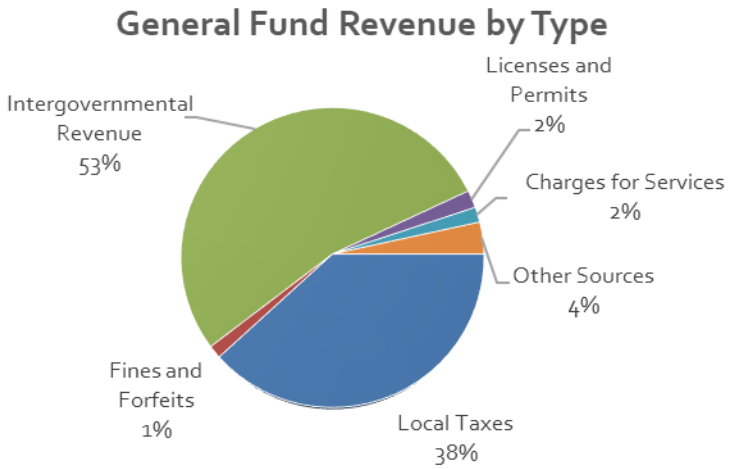
GENERAL FUND

ANNUAL BUDGET SUMMARY

	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget	$ Change	% Change
REVENUES								
40030. Property Tax - Police Pension	$1,989,811	$2,090,027	$2,415,872	$2,391,323	$2,386,343	$2,690,477	$299,154	12.51%
40035. Property Tax - Fire Pension	1,691,007	1,608,599	1,882,241	1,847,033	1,843,179	1,882,261	35,228	1.91%
Total Property Taxes	3,680,818	3,698,626	4,298,113	4,238,356	4,229,522	4,572,738	334,382	7.89%
40200. Hotel Tax	320,639	312,725	271,167	318,000	245,320	204,630	(113,370)	-35.65%
40300. Telecommunications Tax	1,155,832	1,076,925	988,663	929,396	836,287	752,659	(176,737)	-19.02%
41032. Home Rule Sales Tax	0	5,159,592	5,403,739	5,288,190	4,981,550	4,627,660	(660,530)	-12.49%
41035. Auto Rental Tax - II	43,751	40,230	43,839	41,915	44,780	41,380	(535)	-1.28%
41060. Video Gaming Tax	37,133	95,431	0	0	0	0	0	0.00%
48500. Franchise Fees - Cable	615,070	728,314	670,865	665,000	658,721	646,798	(18,202)	-2.74%
Total Other Taxes	2,172,425	7,413,217	7,378,273	7,242,501	6,766,658	6,273,127	(969,374)	-13.38%
41020. Personal Property Replacement	160,573	147,318	140,488	120,664	200,561	165,069	44,405	36.80%
41030. Sales Tax - II	11,299,192	11,522,209	12,056,756	12,119,100	11,349,286	10,376,252	(1,742,848)	-14.38%
41040. Income Tax - II	3,841,569	3,707,369	4,215,078	3,903,000	4,042,860	3,438,900	(464,100)	-11.89%
41045. Use Tax - II	1,010,946	1,073,315	1,264,591	1,176,300	1,289,403	1,178,125	1,825	0.16%
41700. Grant Proceeds - State of IL	3,740	(440)	94,928	2,000	2,000	2,000	0	0.00%
41800. Grant Proceeds - Federal	26,906	23,099	29,121	25,000	15,000	25,000	0	0.00%
41900. Grant Proceeds - Other	0	882	3,764	0	0	0	0	0.00%
Total Intergovernmental Revenue	16,342,926	16,473,752	17,804,726	17,346,064	16,899,110	15,185,346	(2,160,718)	-12.46%
42050. Liquor Licenses	109,929	108,372	129,599	112,211	117,815	107,502	(4,709)	-4.20%
42060. Video Gaming Licenses	40,494	38,682	0	0	0	0	0	0.00%
42090. Miscellaneous Licenses	23,162	25,340	21,612	26,000	25,000	25,000	(1,000)	-3.85%
42210. Building Permits	237,120	257,994	484,096	346,500	488,595	410,228	63,728	18.39%
42225. Occupancy Permits	100	0	0	0	0	0	0	0.00%
42295. Miscellaneous Permits (SUP/TUP)	0	1,861	515	0	700	0	0	0.00%
Total Licenses and Permits	410,805	432,249	635,822	484,711	632,110	542,730	58,019	11.97%
44300. Police Fines	375,263	331,115	288,296	262,600	294,362	247,015	(15,585)	-5.93%
44310. Police Towing Fines	65,650	62,050	62,000	57,500	55,000	58,000	500	0.87%
44510. Adjudication Fines	73,951	127,527	115,483	126,250	90,936	89,052	(37,198)	-29.46%
45450. False Alarm - Police	0	0	900	0	5,000	5,000	5,000	100.00%
Total Fines and Forfeits	514,864	520,692	466,679	446,350	445,298	399,067	(47,283)	-10.59%
45020. Review Fees	90,491	73,829	292,043	125,000	91,387	75,000	(50,000)	-40.00%
45070. Inspection Fees	15,349	14,595	12,690	12,500	14,369	13,885	1,385	11.08%
45400. Special Police Detail	115,757	142,929	163,300	150,000	150,000	150,000	0	0.00%
45300. Parking - Commuter Lots	193,166	0	0	0	0	0	0	0.00%
42700. Parking - Three Oaks Recreation Area	0	145,346	140,652	145,000	120,168	83,609	(61,391)	-42.34%
42750. Admission - Three Oaks Beach	0	220,493	247,388	248,000	180,621	127,699	(120,301)	-48.51%
48750. Annual Pass - Three Oaks Facility	0	7,775	5,453	4,500	4,800	4,800	300	6.67%
45260. Paddleboard/Scuba Fees	0	11,405	10,320	10,030	10,660	10,660	630	6.28%
Total Charges for Services	414,763	616,372	871,846	695,030	572,005	465,653	(229,377)	-33.00%

ANNUAL BUDGET SUMMARY (CONTINUED)

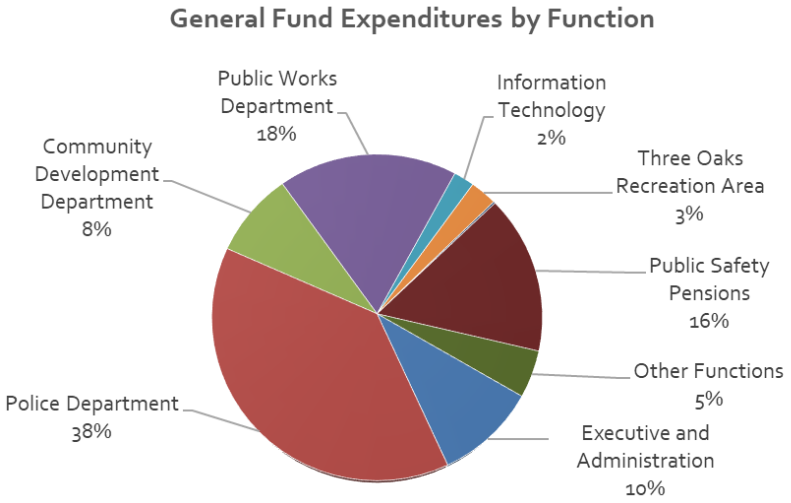
	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget	$ Change	% Change
REVENUES								
48700. Rental Income - City Facilities	95,162							
100 Woodstock (SEECOM)	0	14,350	14,350	14,350	14,350	14,350	$0	0.00%
88 Woodstock (Pops Corn Crib)	0	600	600	600	600	600	$0	0.00%
70 Woodstock (Home State Bank ATM)	0	655	552	600	600	600	$0	0.00%
8709 Bard (Sprint)	0	43,955	46,152	48,460	48,460	50,883	$2,423	5.00%
282 Exchange (Verizon)	0	3,055	3,116	3,183	3,183	3,247	$64	2.01%
1170 Coventry (Verizon)	0	39,497	41,472	43,546	43,546	45,723	$2,177	5.00%
231 Florence (Verizon)	0	35,825	0	39,497	37,616	39,497	$0	0.00%
48705. Rental Income - Three Oaks Concessions								
Culver's	0	10,285	0	0	0	0	$0	0.00%
The Cottage on the Beach	0	0	11,032	11,000	7,415	7,415	($3,585)	-32.59%
Alpine Accessories	0	15,995	19,379	19,000	13,840	13,840	($5,160)	-27.16%
The Quarry	0	31,548	28,226	30,000	21,000	21,000	($9,000)	-30.00%
Lockers	0	0	201	0	274	275	$275	100.00%
48707. Rental Income - Three Oaks Pavillions	0	5,380	14,825	15,000	9,700	9,700	($5,300)	-35.33%
48710. Rental Income - Three Oaks Watercraft	0	187,564	155,758	158,000	142,666	116,904	($41,096)	-26.01%
48755. Rental Income - Beach Chairs	0	2,610	2,035	2,000	1,565	1,565	($435)	-21.75%
46525. Connection Fees - Storm Sewer	1,200	300	600	0	1,500	0	$0	0.00%
Total User Fees	96,362	391,619	338,298	385,236	346,315	325,599	($59,637)	-15.48%
47010. Interest Income	257,289	263,548	304,522	56,553	250,000	170,507	$113,954	201.50%
47990. Unrealized Gain/Loss on Invest	(245,365)	(274,770)	252,327	0	0	0	$0	0.00%
Total Interest Income	11,924	(11,222)	556,849	56,553	250,000	170,507	$113,954	201.50%
48110. Capital Facility Fees	0	668	33,815	0	75,000	50,000	$50,000	100.00%
48600. Centennial Celebration	40	0	0	0	0	0	$0	0.00%
48800. Transfer Station Host Fees	336,961	327,648	331,123	313,959	338,945	330,294	$16,335	5.20%
48810. Three Oaks Merchandise	0	6,128	4,013	4,500	3,420	3,420	($1,080)	-24.00%
48950. Reimbursements	23,072	61,533	59,372	49,000	58,000	49,000	$0	0.00%
4th of July Fireworks	0	0	10,000	25,000	25,000	25,000	$0	0.00%
48990. Miscellaneous Income	189,558	190,386	112,009	25,000	120,000	25,000	$0	0.00%
48995. Sale of Fixed Assets	0	0	40,890	225,000	100,000	0	($225,000)	-100.00%
Total Miscellaneous	549,631	586,363	591,222	642,459	720,365	482,714	($159,745)	-24.86%
Total Revenues	$24,194,518	$30,121,668	$32,941,828	$31,537,260	$30,861,383	$28,417,481	($3,119,779)	-9.89%



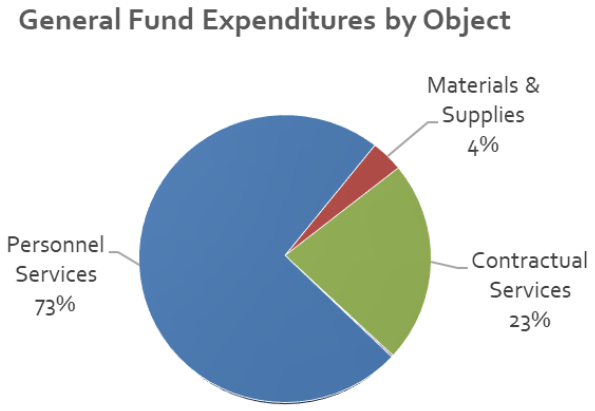
ANNUAL BUDGET SUMMARY (CONTINUED)

	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget	$ Change	% Change
EXPENDITURES								
Executive Department	$441,977	$405,115	$449,588	$464,859	$464,653	$352,351	($112,508)	-24.20%
Legal Department	544,818	578,096	538,842	516,195	516,018	516,295	$100	0.02%
City Administration Department								
City Manager/Human Resources/Finance	1,793,973	1,828,893	1,725,362	1,918,987	1,893,545	1,970,527	$51,540	2.69%
Administrative Adjudication	83,991	94,138	103,679	116,333	111,033	113,265	($3,068)	-2.64%
Special Projects	277,818	244,924	296,589	345,892	316,127	428,127	$82,235	23.77%
Shared Services	722,061	688,571	775,085	780,492	788,092	784,221	$3,729	0.48%
Information Technology	410,567	463,459	452,397	585,128	554,478	598,069	$12,941	2.21%
Police Department	10,259,990	10,270,189	10,376,842	10,778,615	10,657,229	11,160,221	$381,606	3.54%
Community Development Department	3,302,740	2,904,600	2,999,467	3,336,289	3,271,631	2,459,634	($876,655)	-26.28%
Public Works Department								
Engineering	0	0	0	0	0	924,969	$924,969	100.00%
Streets	3,002,979	3,218,536	3,348,588	3,476,988	3,524,988	3,292,552	($184,436)	-5.30%
Storm Sewer Mains	385,225	322,513	257,217	0	0	0	$0	0.00%
Storm Sewer Lift Stations	301,673	313,825	288,778	309,115	309,115	0	($309,115)	-100.00%
Fleet & Facility Services	732,672	787,177	852,045	963,304	963,304	971,504	$8,200	0.85%
Health	106,904	128,715	131,726	132,000	132,000	0	($132,000)	-100.00%
Fire & Police Commission	27,879	27,120	16,797	21,813	27,713	29,696	$7,883	36.14%
Three Oaks Recreation Area	0	723,545	743,393	768,480	713,747	776,297	$7,817	1.02%
Debt Service	434,530	417,870	429,620	53,647	53,647	53,697	$50	0.09%
Pension Obligation	3,680,818	3,698,626	4,298,114	4,238,356	4,229,953	4,572,738	$334,382	7.89%
Total Expenditures	$26,510,615	$27,115,912	$28,084,129	$28,806,493	$28,527,273	$29,004,163	$197,670	0.69%
Revenues Over (Under) Expenditures before	($2,316,097)	$3,005,756	$4,857,699	$2,730,766	$2,334,110	($586,682)		
OTHER FINANCING SOURCES (USES)								
Transfer In								
Home Rule Sales Tax Fund	3,853,638	1,537,880	0	0	0	0		
Insurance Reserves Fund	0	0	0	0	4,267,346	0		
Three Oaks Capital Fund	0	4,535	0	0	0	0		
Virginia Street TIF Fund	0	25,385	54,230	54,350	80,260	79,250		
Transfer Out								
Three Oaks Debt Service	0	(1,037,665)	(1,024,555)	(1,144,541)	(1,233,605)	(879,958)		
Capital Replacement Fund	0	(2,556,374)	(810,000)	(4,278,079)	(1,787,867)	(2,156,207)		
Health Insurance Fund	0	0	0	0	0	(578,537)		
Road/Vehicle License Fund	(1,000,000)	0	0	0	0	0		
Change in IRMA Reserve	0	0	0	0	0	522,600		
Total Other Financing Sources (Uses)	$2,853,638	($2,026,239)	($1,780,325)	($5,368,270)	$1,326,134	($3,012,852)		
Net Change in Fund Balance	$537,541	$979,517	$3,077,374	($2,637,504)	$3,660,244	($3,599,534)		
Beginning Fund Balance	$10,715,149	$11,252,690	$12,232,207	$15,309,581	$15,309,581	$18,969,825		
Restricted or Assigned Fund Balance	(2,613,581)	(2,122,867)	(2,867,927)	(362,068)	(2,625,020)	(1,561,708)		
Available Fund Balance	$8,639,109	$10,109,340	$12,441,654	$12,310,010	$16,344,805	$13,808,583		

As a service organization, one important way to analyze spending is to look at the expenditures by function, otherwise known as purpose. As the graphic below shows, the majority of General Fund expenditures are related to the Police Department operations. Public Works expenditures for the General Fund, the second largest function, includes divisions of Engineering, Streets, Fleet and Facilities. Public Safety Pension obligations for Police and Fire make up the third largest percentage.



Another important way to review spending in the General Fund is to look at expenditures by object, or type of good or service. As is typical in a service organization, 73% of the expenditures in the General Fund relate to personnel services. The second largest is contractual services at 23%. Supplies and debt services, as well as other smaller categories make up the remaining 4%.

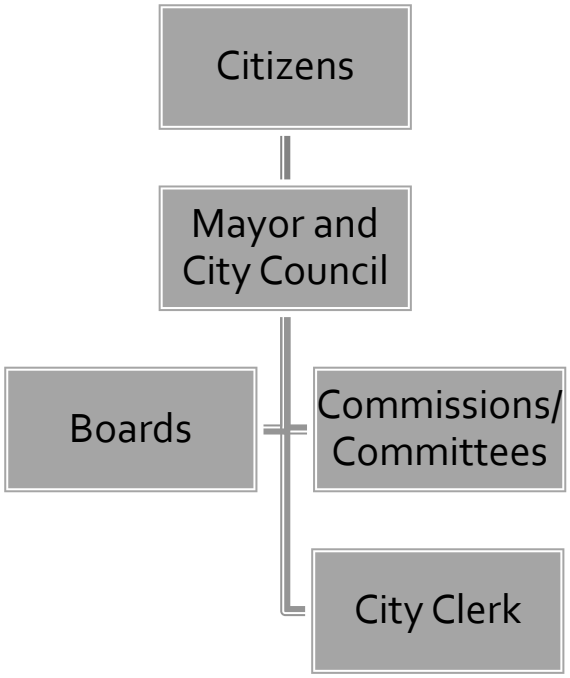


EXECUTIVE DEPARTMENT

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

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget	$ Change	% Change
54110. Wages-Full Time Employees	$22,800	$22,800	$22,800	$22,800	$22,800	$22,800	$0	0.00%
Personnel Services	22,800	22,800	22,800	22,800	22,800	22,800	$0	0.00%
55010. Professional Services	120	0	0	0	0	0	$0	0.00%
55200. Training	10,032	7,173	3,344	9,031	9,031	9,031	$0	0.00%
55220. Dues and Subscriptions	39,416	39,569	39,644	19,576	19,370	19,576	$0	0.00%
55240. Insurance and Bonding Services	12,666	10,505	11,113	14,652	14,652	14,652	$0	0.00%
55760. Community Events	54,343	23,016	70,587	83,100	83,100	82,347	($753)	-0.91%
58900. Miscellaneous	302,600	302,052	302,100	315,700	315,700	203,945	($111,755)	-35.40%
Contractual Services	419,177	382,315	426,788	442,059	441,853	329,551	($112,508)	-25.45%
Total - Executive	$441,977	$405,115	$449,588	$464,859	$464,653	$352,351	($112,508)	-24.20%

ACCOUNT INFORMATION

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 in the Miscellaneous account represent distributions of hotel/motel tax to non-profit agencies that sponsor programs aimed at attracting tourism to the City of Crystal Lake. A decline in hotel/motel tax revenue equals a decline in amounts available for distribution. Anticipated distributions are reflected in the following chart.

Anticipated Hotel Tax Distribution	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget
Berkshire Ballet Theatre	$1,900	$1,900	$1,900	$2,000	$2,000	$1,292
Crystal Lake Chamber of Commerce	5,000	4,952	5,000	5,000	5,000	3,230
Crystal Lake Rowing Club	2,500	0	0	5,000	5,000	3,230
Crystal Lake Soccer Federation	5,000	5,000	5,000	5,000	5,000	3,230
Historic Downtown Association	35,000	35,000	35,000	35,000	35,000	22,610
Kiwanas Santa Run	0	2,000	2,000	2,000	2,000	1,292
Lakeside Legacy Foundation	45,400	45,400	45,400	45,400	45,400	29,329
McHenry County Youth Orchestra	0	0	0	2,500	2,500	6,460
McHenry Convention & Visitors Bureau	4,000	4,000	4,000	10,000	10,000	1,615
McHenry County Youth Sports Association	52,800	52,800	52,800	52,800	52,800	34,109
Raue Center for the Arts	150,000	150,000	150,000	150,000	150,000	96,902
Williams Street Repertory Theatre Co	1,000	1,000	1,000	1,000	1,000	646
Total	$302,600	$302,052	$302,100	$315,700	$315,700	$203,945

LEGAL AND JUDICIARY

STATEMENT OF ACTIVITIES

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

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Request	$ Change	% Change
55010. Professional Services	$14,482	$10,176	$12,961	$11,195	$11,018	$11,295	$100	0.89%
55030. Legal Services	530,336	567,920	525,881	505,000	505,000	505,000	0	0.00%
Contractual Services	544,818	578,096	538,842	516,195	516,018	516,295	100	0.02%
Total - Legal	$544,818	$578,096	$538,842	$516,195	$516,018	$516,295	$100	0.02%

CITY ADMINISTRATION DEPARTMENT

STATEMENT OF ACTIVITIES

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



PERSONNEL SUMMARY

Position	Fiscal 2017 Actual	Fiscal 2018 Actual	Fiscal 2019 Actual	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 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	0.00	0.00	0.00	1.00
Management Analyst	0.00	1.00	2.00	2.00	2.00	1.00
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	1.50	0.75	0.75	0.75	0.75
Accountant	1.00	1.00	1.00	1.00	1.00	1.00
Financial Services Rep	0.00	0.00	1.75	1.75	1.75	1.75
Payroll Clerk	1.00	1.00	0.00	0.00	0.00	0.00
Accounts Payable Clerk	1.00	1.00	0.00	0.00	0.00	0.00
Total FTE	13.50	13.50	12.50	12.50	12.50	12.50

ACCOMPLISHMENTS

- Coordinated City Departments to ensure that each department was moving forward to implement the vision of the City Council's Strategic Commitments as outlined in the City's Strategic Plan.
- Finalized and implemented the Citizenserve on-line license application and payment portal. On-line licensing includes liquor, tobacco, mechanical/amusement devices, raffle and commercial refuse collection. This latest enhancement joins a number of other on-line tools available to the public, including the Three Oaks online pavilion rental application and the Acella online building permit system.
- Actively participated as a member of IRMA, an intergovernmental risk pool that provides general liability and workers' compensation insurance for the City. The City accomplished the following as part of its membership:
    1. Received a 3.24% experience modifier credit due to steadily improving accident and employee injury claim experience.
    2. Successfully completed an IRMA internal assessment of the City's loss control program, called the IMAP.
    3. Successfully completed an IRMA internal assessment of potential workplace hazards, call the Hazard Assessment.
- Improved public communication by leveraging the City's website. Website enhancements included, improving various pages such as the "Helpful Maps" page, the "How Do I" page, and a complete re-design of the City Manager's Office webpage. The City also developed new website video capabilities for the Economic Development section of the City's website.
- Expanded the use of video to communicate with the public.
- The CMO managed the maintenance and operations of the Three Oaks Recreation Area, including the management of several private vendors.
- Completed the Three Oaks Recreation Area Master Plan Revision, which involved prioritizing future park improvements and identifying preliminary cost estimates.
- The City Manager's Office updated its internal Standard Operating Procedures to ensure continuity of operations.
- The CMO staff continues to improve employee productivity by leveraging the Optiview document management system. Documents placed in the system include City Council agendas, City Council Briefings, Resolutions/Ordinances and City agreements.
- Worked 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.
- Participated in the McHenry County Coordinated Investment Study, which seeks to identify cost saving through cooperation between various McHenry County government agencies.
- Along with the City's special legal counsel, managed and settled several important litigation issues.

- Received the Certificate of Achievement for Excellence in Financial Reporting and the Distinguished Budget Presentation Award from Government Finance Officers' Association.
- Successfully managed the first year of the City's vehicle leasing program.

The City's Human Resources Department specifically accomplished the following:

- Recruited over 100 seasonal employees for various City Departments.
- Successfully recruited and filled the City's Finance Director Position.
- Successfully negotiated a successor 5-year collective bargaining agreement with Crystal Lake Professional Firefighters Association Local 3926 for a successor collective bargaining agreement.
- Successfully negotiated with Metropolitan Alliance of Police Chapter 177 for a successor collective bargaining agreement.
- Controlled health care and insurance costs through continued membership in the Intergovernmental Personnel Benefit Cooperative (IPBC) for employee health insurance.
- Improved employee communication through the enhancement of the City's "News You Can Use" employee newsletter.
- Improved employee engagement through various programs initiated by the City's wellness committee.
- Revamped the City's intranet with new formatting and display tools. This included improvements to the employee "Finance and Payroll", "Insurance", "Retirement", and employee "Quick Assistance" pages.
- Developed a training catalogue to assist departments in planning department training.
- Continued to perform an update to all City employee administrative directives.
- Enhanced the onboarding process for new employees to ensure alignment with the City's vision and values. The City accomplished this through the development of a new employee "tour" and documented onboarding process.

OBJECTIVES

- Improve contract management and contract tracking. This may involve the utilization of software tracking tools.
- Expand use of Optiview for City property files. Research the back scanning needs of the CMO and identify a plan to back scan CMO documents into the City's document management system.
- Review and revise the City's Information Technology Strategic Plan and identify the best short-term and long-term staffing structure for the department.
- Create a plan for future implementation of the Three Oaks Recreation Area Master Plan based on the priorities identified by the City Council and available funding sources.
- Expanded use of GIS to assist the City Manager's Office.

- 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.
- Develop greater use of video in promotion of the City and City services.
- Coordinate the City's overall public communication efforts, including enhancing the functionality of the City website.
- Implement a proactive economic development program that encourages business retention and recruitment.
- Strengthen and diversify revenues.
- Explore strategic annexation opportunities.
- Work with community organizations and residents to understand and address community concerns.
- Support events that create opportunities for community and neighborhood gatherings.
- Promote effective communication through the enhanced use of the City governmental access channel and the development of a City marketing plan.
- Evaluate and improve customer service delivery needs and actions.
- Increase utilization of technology.
- Foster intergovernmental collaboration.
- Promote a workplace that encourages excellence.
- Ensure fiscal responsibility.
- Maintain a prioritized capital improvement plan.
- Train and equip supervisors through a comprehensive training program.

The City's Human Resources Department has the following objectives:

- Implement a new performance evaluation system and conduct performance evaluation training for supervisors. Fully implement the Neogov performance evaluation module.
- Finalize a revised personnel manual containing updated administrative directives and ensure that all City employees have acknowledged the receipt of administrative directives.
- Recruit seasonal employees, in addition to other vacancies within the City.
- Enhance supervisor training through quarterly supervisor roundtables.
- Continue to leverage and improve the content of the City's employee internet. Increase employee usage and knowledge of this valuable tool.
- Enhance the City's intranet by creating the following:
    1. Restricted supervisor-only section of the intranet for easy access to policies, procedures and training specifically relevant to supervisors.
    2. Provide open enrollment electronic packet, in order to replace paper packets.

The City's Finance Department has the following objectives:

- Analyze options for core financial software options.
- Complete update to City's comprehensive financial policies.
- Research opportunities for additional grant funding for key City services and capital needs.
- Transition financial audit services successfully to a new professional auditing firm.
- Increase usage of the Optiview document management system to improve productivity and access to financial documents.
- In conjunction with Human Resources, investigate the organization's needs for implementing an electronic time clock system.

ANNUAL BUDGET

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget	$ Change	% Change
54110. Wages-Full Time Employees	$1,251,997	$1,257,747	$1,250,726	$1,350,847	$1,350,847	$1,396,272	$45,425	3.36%
54115. Wages-Part Time Employees	39,551	49,662	5,140	34,873	34,873	36,156	$1,283	3.68%
54150. Wages-Overtime	1,489	0	549	5,000	5,000	5,000	$0	0.00%
54200. Group Insurance	209,801	226,351	205,668	177,862	177,862	181,418	$3,556	2.00%
Personnel Services	1,502,838	1,533,760	1,462,083	1,568,582	1,568,582	1,618,846	$50,264	3.20%
55010. Professional Services	46,689	41,133	48,833	52,215	52,215	52,215	$0	0.00%
55040. Annual Audit Services	20,879	20,030	20,948	27,200	19,000	28,043	$843	3.10%
55140. Publishing Services	4,333	4,529	4,305	5,800	5,800	5,800	$0	0.00%
55160. Postage & Freight	29,433	32,880	34,112	38,825	38,825	38,825	$0	0.00%
55200. Training	7,022	6,428	10,592	10,150	9,000	9,750	($400)	-3.94%
55220. Dues and Subscriptions	9,631	9,883	8,549	12,095	12,095	12,520	$425	3.51%
55240. Insurance and Bonding Services	49,044	63,300	44,976	58,003	58,003	58,003	$0	0.00%
55310. Examinations	5,097	3,651	3,992	5,100	5,100	5,100	$0	0.00%
55340. Maintenance Services-Office Equipment	3,863	5,001	2,683	5,359	5,359	5,359	$0	0.00%
55550. Employee Programs Services	18,986	16,520	6,274	36,205	36,205	36,205	$0	0.00%
55690. Rent - Land	0	0	0	0	0	0	$0	0.00%
Contractual Services	194,977	203,355	185,264	250,952	241,602	251,820	$868	0.35%
56000. Office Supplies	8,024	9,765	6,215	8,100	8,100	8,100	$0	0.00%
56040. Motor Fuel & Lubricants	1,345	985	1,047	1,905	1,905	1,905	$0	0.00%
56050. Computer Hardware & Software	15,463	10,909	13,274	11,948	11,948	12,356	$408	3.41%
56060. Small Tools and Equipment	5,393	800	3,342	2,600	2,600	2,600	$0	0.00%
56070. Automotive Supplies	502	892	1,194	2,000	2,000	2,000	$0	0.00%
56950. Stationery and Printing	65,431	68,427	52,943	72,900	56,808	72,900	$0	0.00%
Materials & Supplies	96,158	91,778	78,015	99,453	83,361	99,861	$408	0.41%
Total - City Administration	$1,793,973	$1,828,893	$1,725,362	$1,918,987	$1,893,545	$1,970,527	$51,540	2.69%

ACCOUNT INFORMATION

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.

- Group health care costs are expected to rise in aggregate, 0.56% over amounts budgeted in the previous year. Increases beyond 0.56% in any one department or division are offset by decreases in another department or division.

ADMINISTRATIVE ADJUDICATION DIVISION

STATEMENT OF ACTIVITIES

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

Position	Fiscal 2017 Actual	Fiscal 2018 Actual	Fiscal 2019 Actual	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget
Administrative Assistant	1.00	0.00	0.00	0.00	0.00	0.00
Financial Services Rep	0.00	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

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

OBJECTIVES

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

ANNUAL BUDGET

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Request	$ Change	% Change
54110. Wages-Full Time Employees	$47,373	$48,708	$51,299	$54,101	$54,101	$55,722	1,621	3.00%
54150. Overtime	0	0	18	0	0	0	0	0.00%
54200. Group Insurance	15,273	21,591	22,982	22,982	22,982	22,593	(389)	-1.69%
Personnel Services	62,646	70,299	74,299	77,083	77,083	78,315	1,232	1.60%
55010. Professional Services	20,230	22,228	28,803	36,000	32,000	32,000	(4,000)	-11.11%
55030. Legal Services	693	0	0	0	0	0	0	0.00%
55160. Postage & Freight	422	517	577	800	500	500	(300)	-37.50%
Contractual Services	21,345	22,745	29,380	36,800	32,500	32,500	(4,300)	-11.68%
56000. Office Supplies	0	70	0	250	250	250	0	0.00%
56050. Computer Hardware & Softwar	0	0	0	1,000	0	1,000	0	0.00%
56950. Stationery and Printing	0	1,024	0	1,200	1,200	1,200	0	0.00%
Materials & Supplies	0	1,094	0	2,450	1,450	2,450	0	0.00%
Total - Administrative Adjudication	$83,991	$94,138	$103,679	$116,333	$111,033	$113,265	(3,068)	-2.64%

ACCOUNT INFORMATION

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.

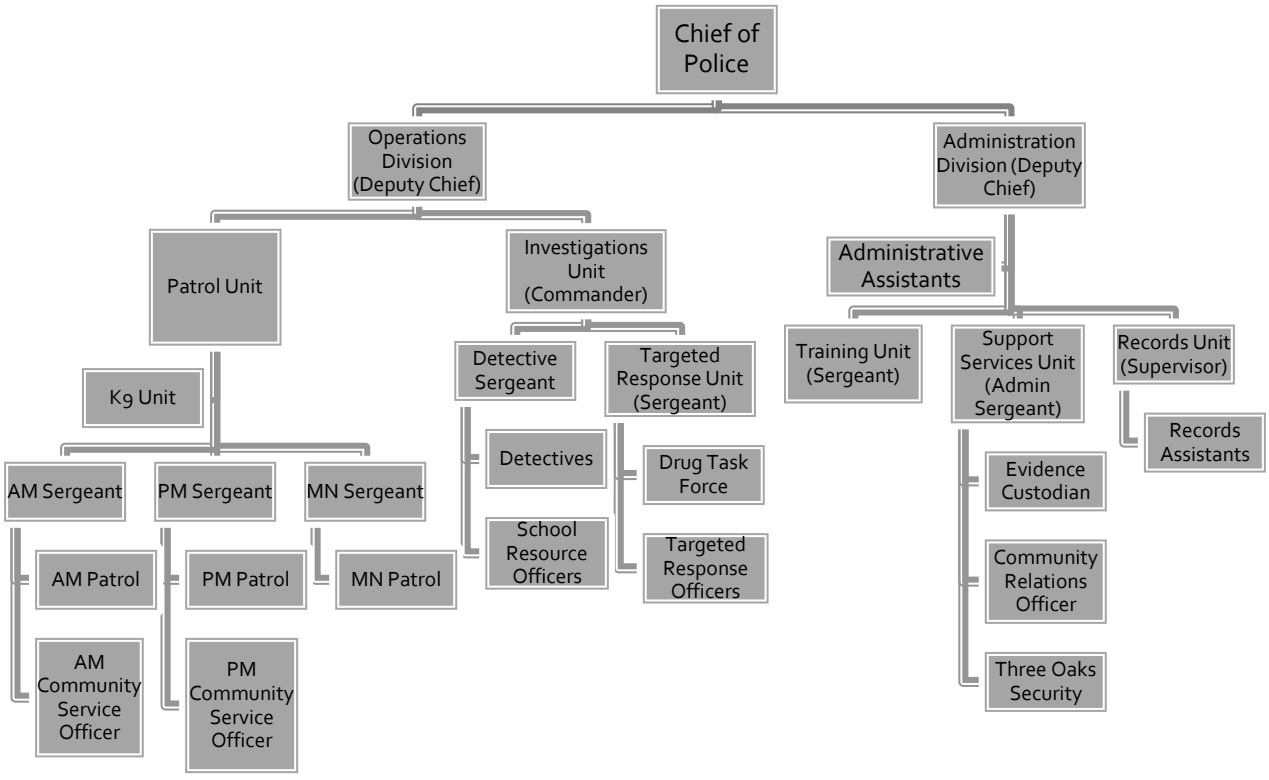
- Group health care costs are expected to rise in aggregate, 0.56% over amounts budgeted in the previous year. Increases beyond 0.56% in any one department or division are offset by decreases in another department or division.
- Funds budgeted for Professional Services have been reduced. The reduction best reflects amounts anticipated to be expended for Administrative Hearing Officer services. The legalization of recreational marijuana by the State is expected to result in fewer cases of cannabis infractions.

POLICE DEPARTMENT

STATEMENT OF ACTIVITIES

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



PERSONNEL SUMMARY

Position	Fiscal 2017 Actual	Fiscal 2018 Actual	Fiscal 2019 Actual	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 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	0.00	0.00	0.00	0.00	0.00
Total FTE	78.75	77.75	77.75	77.75	77.75	77.75

ACCOMPLISHMENTS

- 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.

  In May of 2019 the Crystal Lake Police Department was awarded second place in the "Municipal Departments 66-100 Sworn" category for our 2018 Illinois Traffic Safety Challenge submission. The second place ranking reflects the Department's collective efforts to reduce traffic crashes and crash related injuries through education and enforcement. A few of the submission areas noted by the judges were outstanding distracted driving enforcement, officer training and a decrease in injury related accidents.

- 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:

    In September, two Sergeants attended ICS 300, and in November they attend ICS 400. Two additional Sergeants are scheduled to attend ICS 300 and 400 during the month of March.

  - Provide two scenario-based training opportunities for police supervisors to practice their skills in a simulated environment.

    In October, four Sergeants attended an incident command for active shooter course at the College of DuPage. Sergeants attended two active shooter training sessions, which included multiple scenarios in May and September. Police and Fire are

currently working on an ICS scenario based training block for supervisors and front line staff.

- 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.

      Coffee with the Chief continued to be a great opportunity for staff to inform members of the community on various crime trends. The event has been well attended this past year. Additionally, Community Relations Officer Alfano continued to regularly meet with businesses in town making them aware of trending crimes such as retail theft crews, gift card scams and counterfeit money.

    - 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.

      Between May and September, Patrol officers exceeded, on average, the 30 minutes of foot patrols they conduct monthly (50 mins). Additionally, officers have attended a number of block parties and other social events. Their presence has been well received.

    - 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.

      Two videos were completed and posted. Clips for one additional PSA video has already been filmed and is in the final editing phase. Four more video ideas were also defined.

- 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.

      First address verification was conducted in August, 2019. The second occurred near Halloween in October, 2019. The third will be conducted in March, 2020.

    - One compliance check will be conducted within two weeks prior to Halloween.

      This goal was met.

- 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.

      One Sergeant graduated Northwestern's School of Staff and Command in January.

    - Send command staff to advanced leadership and management training.

      One commander is scheduled to attend the FBI NA in March 2020. Command staff members have attended several training courses including a management course on legalization of cannabis and a leadership lecture regarding the active shooting event that occurred in Aurora in January 2019. The lecture was presented by the Chief of Aurora. Command Staff members again attended the ILPELRA conference in March.

    - Continue enhancing the Department's internship program to ensure mentoring opportunities are available.

      Since May 2019, the Crystal Lake Police Department has brought on three interns. Staff continues to keep in contact with several past interns. Currently there are two previous interns on the department's eligibility list. Two other interns have secured full time jobs within the industry.

- 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.

      Onsite review was successful. We anticipate receiving our reaccreditation during the March 2020 conference.

- 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.

In September of 2019 the FY 2019 IDOT Traffic Enforcement Grant Program successfully concluded, utilizing nearly all of the funds available. The grant allowed the Department to allocate National Highway Traffic Safety Administration funds to target traffic issues to include impaired driving, distracted driving, occupant protection and speeding. The Departments FY 2020 IDOT Traffic Enforcement Grant has been approved and kicked off with its first campaign in October of 2019.

OBJECTIVES

- 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.
    - Ensure staff receives training related to the detection of drug impaired drivers due to the legalization of recreational cannabis use.

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

- Enhance community policing efforts.
    - The Department will facilitate at least three (3) community presentations during the fiscal year covering topics of current crime trends affecting our residents and/or business owners.
    - In addition to their current tasks and assignments, all patrol officers, on average, will conduct a minimum of 30 minutes of foot patrols a month in order to actively engage the residential and business community by means of consensual and non-enforcement related contacts.
    - Police Department staff will 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.

- 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.

- Maintain CALEA accreditation compliance.
  - The Department will be required to submit evidence of compliance to CALEA on an annual basis.
  - A transition to the 6th edition manual of the CALEA standards for law enforcement agencies.

- 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.

- The Department will ensure all requirements are met for records related law changes.
  - This will include Juvenile Expungements for years 2013 -2018.
  - A transition to NIBRS, which needs to be submitting to the State by January 2021.
  - Any Cannabis Expungement received by the State of Illinois due to the recreational status being passed into law January 1, 2020.

ANNUAL BUDGET

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Request	$ Change	% Change
54110. Wages-Full Time Employees	$6,464,076	$6,566,243	$6,755,995	$6,956,829	$6,956,829	$7,284,060	$327,231	4.70%
54115. Wages-Part Time Employees	71,098	64,323	61,914	76,129	76,129	78,336	$2,207	2.90%
54150. Wages-Overtime	446,990	508,674	466,932	571,561	500,000	577,277	$5,716	1.00%
54200. Group Insurance	1,350,000	1,354,071	1,298,765	1,298,765	1,298,765	1,357,143	$58,378	4.49%
Personnel Services	8,332,164	8,493,311	8,583,606	8,903,284	8,831,723	9,296,816	$393,532	4.42%
55010. Professional Services	1,244,418	1,164,447	1,112,816	1,089,941	1,089,941	1,090,941	$1,000	0.09%
55140. Publishing Services	0	182	64	100	100	100	$0	0.00%
55160. Postage & Freight	2,343	2,179	2,518	4,000	2,800	4,000	$0	0.00%
55200. Training	59,911	49,851	59,600	68,072	60,472	66,962	($1,110)	-1.63%
55220. Dues and Subscriptions	17,254	18,750	12,698	18,975	18,975	19,150	$175	0.92%
55240. Insurance and Bonding Services	285,856	253,058	266,866	324,693	324,693	324,693	$0	0.00%
55260. Utilities	0	0	211	0	0	0	$0	0.00%
55310. Examinations	2,559	2,249	2,314	5,550	3,000	5,550	$0	0.00%
55320. Maintenance Services-Operating Equipment	9,659	7,652	11,100	11,100	11,100	11,700	$600	5.41%
55340. Maintenance Services-Office Equipment	2,091	2,808	3,033	2,950	2,950	2,950	$0	0.00%
55360. Radio Equipment Services	2,698	503	5,058	5,500	1,500	5,500	$0	0.00%
55680. Rental - Buildings & Equipment	0	0	218	0	0	0	$0	0.00%
Contractual Services	1,626,789	1,501,679	1,476,496	1,530,881	1,515,531	1,531,546	$665	0.04%
56000. Office Supplies	10,733	10,135	11,018	11,320	11,000	11,320	$0	0.00%
56020. Cleaning Supplies	453	450	350	800	500	800	$0	0.00%
56040. Motor Fuel & Lubricants	61,821	70,774	75,921	106,555	88,200	87,400	($19,155)	-17.98%
56050. Computer Hardware & Software	46,026	37,227	65,855	52,210	49,010	48,269	($3,941)	-7.55%
56060. Small Tools and Equipment	50,319	37,328	33,405	41,465	41,465	43,570	$2,105	5.08%
56070. Automotive Supplies	57,920	57,136	59,447	55,000	55,000	45,000	($10,000)	-18.18%
56120. Clothing	68,570	58,647	65,623	63,800	58,800	82,200	$18,400	28.84%
56950. Stationery and Printing	5,195	3,502	5,121	13,300	6,000	13,300	$0	0.00%
Materials & Supplies	301,037	275,199	316,740	344,450	309,975	331,859	($12,591)	-3.66%
Total - Police	$10,259,990	$10,270,189	$10,376,842	$10,778,615	$10,657,229	$11,160,221	$381,606	3.54%

ACCOUNT INFORMATION

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.

- Group health care costs are expected to rise in aggregate, 0.56% over amounts budgeted in the previous year. Increases beyond 0.56% in any one department or division are offset by decreases in another department or division.
- Funds budgeted for Motor Fuel and Lubricants have been reduced. The reduction best reflects savings that can be achieved by replacing aging vehicles with new, fuel efficient vehicles.
- Funds budgeted for Computer Hardware & Software have been reduced. Budgeted in fiscal year 2019/20 was the total cost of a three year license for in-squad video footage software. A proportion of cost instead will be allocated to each year of the three year agreement.

- Additional funds were requested for Small Tools and Equipment. The increase will provide for the purchase of new accident investigation equipment.
- Funds budgeted for Automotive Supplies have been reduced. The reduction best reflects savings that can be achieved by replacing older vehicles in the fleet with new vehicles.
- Additional funds were requested for Clothing. The increase will provide for the purchase of six sets of uniforms for new officers and for the replacement of twenty-two ballistic vests. The City is a recipient of grant funds from the Department of Justice that provides reimbursement for fifty percent of the cost of each ballistic vest.

FIRE AND POLICE COMMISSION

STATEMENT OF ACTIVITIES

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 are subject to the exclusive jurisdiction of the Board of Fire and Police Commissioners according to applicable state law.

ACCOMPLISHMENTS

- 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

- 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

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Request	$ Change	% Change
55140. Publishing Services	$891	$1,436	$742	$870	$1,242	$500	($370)	-42.53%
55160. Postage & Freight	126	148	375	200	140	200	0	0.00%
55220. Dues and Subscriptions	375	0	0	0	0	0	0	0.00%
55240. Insurance and Bonding Services	2,131	1,667	1,771	2,558	2,558	2,558	0	0.00%
55310. Examinations	24,356	23,869	13,909	18,185	23,773	26,438	8,253	45.38%
Contractual Services	27,879	27,120	16,797	21,813	27,713	29,696	7,883	36.14%
Total - Fire & Police Commission	$27,879	$27,120	$16,797	$21,813	$27,713	$29,696	$7,883	36.14%

ACCOUNT INFORMATION

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 in the Examinations account have increased. The increase best reflects amounts that are anticipated to be expended for Fire Lieutenant and for Police Sergeant Promotion processes.

COMMUNITY DEVELOPMENT DEPARTMENT

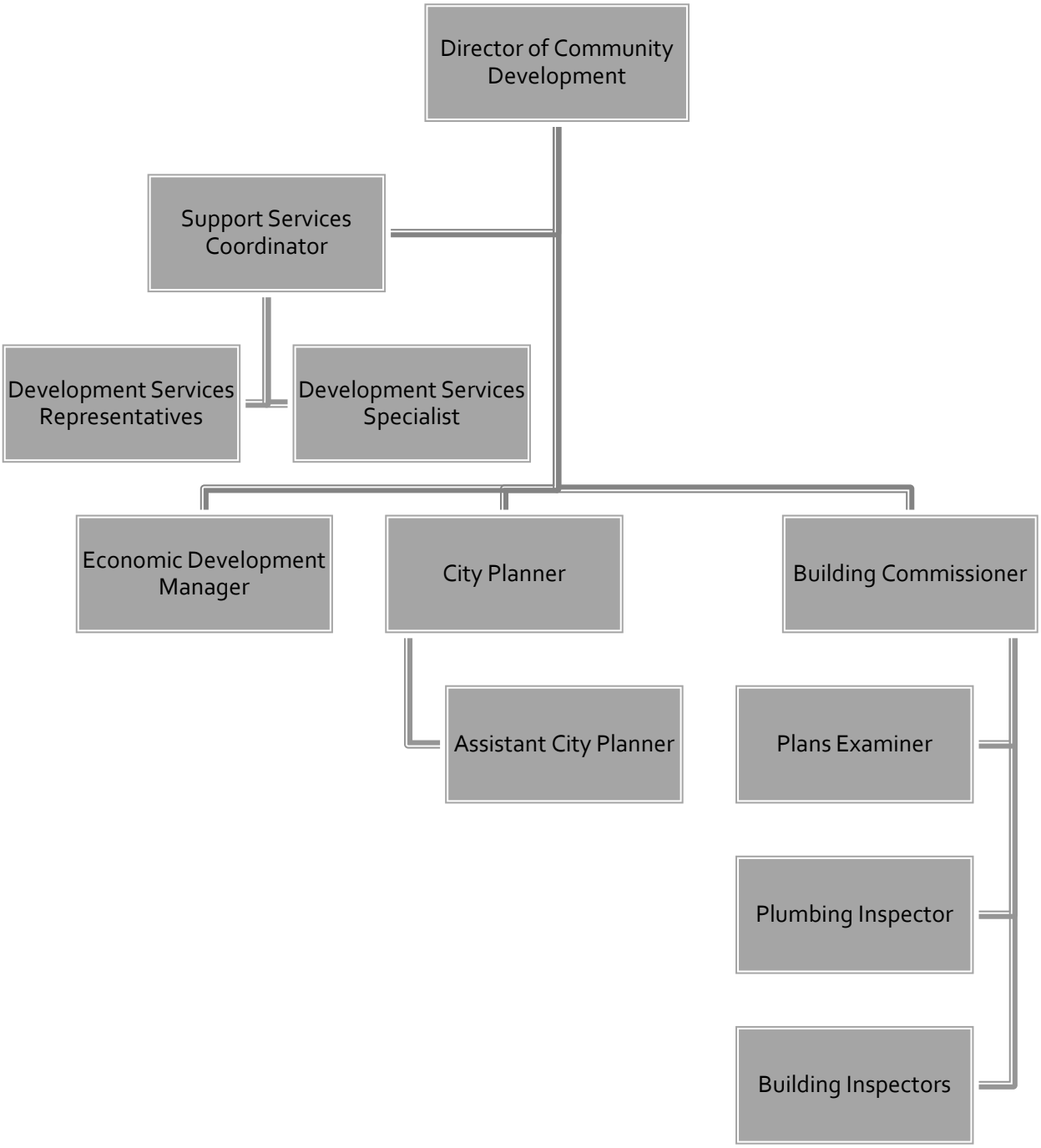
STATEMENT OF ACTIVITIES

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 two distinct yet cooperative disciplines: (1) Building and (2) 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.

Planning and 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 reviews. The Division also participates in several community organizations, such as the Chamber of Commerce and the Downtown Crystal Lake organization.

ORGANIZATION CHART



PERSONNEL SUMMARY

Position	Fiscal 2017 Actual	Fiscal 2018 Actual	Fiscal 2019 Actual	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 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	0.00
Economic Development Manager	1.00	1.00	1.00	1.00	1.00	1.00
City Planner	0.00	0.00	1.00	1.00	1.00	1.00
Assistant City Planner	0.00	0.00	1.00	1.00	1.00	1.00
Senior Planner	1.00	1.00	0.00	0.00	0.00	0.00
Planner	1.00	1.00	0.00	0.00	0.00	0.00
Civil Engineer	2.00	2.00	2.00	2.00	2.00	0.00
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
Plumbing Inspector	1.00	1.00	1.00	1.00	1.00	1.00
Building Inspector	0.00	0.00	0.00	0.00	0.00	3.00
Development Services Specialist	0.00	0.00	0.00	0.00	0.00	1.00
Development Services Representative	0.00	0.00	0.00	0.00	0.00	2.75
Engineering & Building Inspector	6.00	6.00	6.00	6.00	6.00	0.00
Administrative Analyst	1.00	1.00	1.00	1.00	1.00	0.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	0.00
Permit Assistant	2.00	2.00	2.00	2.00	2.00	0.00
Office Assistant	0.75	0.75	0.75	0.75	0.75	0.00
Total FTE	22.75	22.75	22.75	22.75	22.75	15.75

ACCOMPLISHMENTS

Department Wide

- Continue to 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.

  The Department unveiled ezAPP, an online system where residents and contractors submit permit applications and receive approved permits through a single online portal. Since the introduction, numerous contractors and residents have used it and have praised its convenience and ease of use.

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

  The Department has created several checklists to help improve the efficiency and consistency of operations. Examples include:

  - *Applicant Submittal Checklist*
  - *Developer Petition Intake Checklist*
  - *Small Cell Site Permit Review Checklist*

Interdepartmental coordination meetings with staff reviewers are coordinated weekly to discuss the status of the weekly priority project reviews and develop strategies to communicate with applicants to accelerate the project's progress.

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

  Accela training was conducted for front desk, in-house, and field personnel to learn the functionality of the software. In addition, Fire Rescue and Public Works staff were provided training so the entire review team associated with building permits is knowledgeable about the Accela permitting software. Front desk staff were also cross-trained on various department processes and procedures.

  Community Development and Police Department worked together to develop a process for massage license establishments and to migrate this information into a licensing software to automate this process (with CMO).

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

  The Department has scanned all Planning Division files that pre-date 2000. Building Division files have been prepared for scanning. Optiview's link to the City's GIS makes it very easy to retrieve all scanned documents associated with a parcel when in the GIS map.

- 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 maintain good relationships with other governmental agencies.

  The Department continued to foster good working relationships with neighboring municipalities and other governmental agencies. The City completed two improvements (Route 14 at Virginia Road intersection and the Huntley/Ackman pedestrian improvements) cooperatively with the McHenry County Division of Transportation, Illinois Department of Transportation and Crystal Lake Park District.

Building Division:

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

  The Building Division held a Public Information session on ezAPP, the online permitting application system.

- 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, preparing for natural disasters, training and education, protecting water sources, and building safety innovations. Each week highlighted a different code related topic.

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

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

Planning and Economic Development Division:

- Continue to promote development, redevelopment, and business occupancies in primary retail-commercial corridors and industrial parks.
  - Actively market available properties through email marketing, retailer and developer contacts, and industry trade organizations.

    Email blasts were sent featuring available properties, along with mail and email targeted marketing packages to brokers, retailers, and manufacturers that may be interested in the Crystal Lake market. Crystal Lake is marketed at multiple ICSC national events and Chicagoland Restaurant Brokers Association. 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.

    Marketing of vacant sites located within the TIF districts to help attract development through targeted marketing packages continues. The Division has conducted tours of Crystal Lake with prospective developers highlighting TIF areas.

  - Facilitate redevelopment of the Crystal Court shopping center.

    Assistance and coordination efforts among property owners are provided for the redevelopment of this center by meeting with prospective mixed-use developers and further refining the conceptual land plan.

  - Promote occupancies in vacant retail buildings and shopping centers.

    Email blasts were sent featuring 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 constant correspondence with property owners of the vacant sites to ensure leads are pursued. 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.

  Staff has continued to work with prospective residential developers in the northwest corridor. The City has focused its marketing efforts on strategic parcels, such as the former Crystal Valley RV site and Pine Tree Mall site with conceptual site planning, targeting marking packets, and email blasts.

- 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 Chamber's and School District's "Made in Your Own Backyard" event was supported by the City. This event toured a variety of Crystal Lake manufacturers to promote high school students pursuing careers in various trades.*
  - *Ongoing efforts with McHenry County Economic Development Corporation to find new ways to market the county and attract manufacturers to Crystal Lake. Staff now serves on the MCEDC Board of Directors.*
  - *Working with the Illinois Department of Labor to help connect businesses with the services and tools they need to find and hire a skilled workforce.*

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

  Multiple business retention site visits were conducted. Companies were recognized on their milestone business anniversaries with acknowledgment at City Council meetings and a personal visit congratulating them on their success. The Economic Development Manager also became an active CORE (Creating Opportunities for Retention and Expansion) partner. This organization will give the City 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 City is continually promoted through a variety of methods.

  - *I Shop Crystal Lake continues to highlight existing and upcoming businesses and community events through three social media platforms.*

- *Press releases.*
- *Facebook posts about new and expanding businesses in the community and a Facebook ad campaign highlighting Crystal Lake's opportunities and successes.*
- *Additional opportunities for professional marketing are currently underway.*

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

  The Economic Development webpages on the City's webpage provide up-to-date information on available properties, facts about Crystal Lake, and available assistance. The Division continued to meet with potential small business owners and offer additional outside organizational support through state and local organizations and SBA services that are available.

- Continue to pursue opportunities for strategic annexations.

  The City has annexed nearly all unincorporated commercial properties that were surrounded. A plan to annex residential islands has been developed as well.

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

  An update to the Comprehensive Land Use Plan is ongoing with sections being revised to reflect current development trends.

- 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.

  The Division continued to work with property owners on additional development within Crystal Lake. Recruitment of quality residential and mixed-use developers was ongoing to find the right development team for potential infill developments.

- Use technology to improve customer service by enabling better access to data using GIS maps, public outreach, and procedure enhancements.

  The City has implemented a new GIS system to provide 24-hour access to development information for the public and internal customers. The Division's website provides public notification information about pending development applications. The Division has started to use Accela to track petition workflows through the approval process and the online development application process will soon be implemented.

OBJECTIVES

Department Wide:

- Continue to expand the Department's capabilities with the Accela Land Management software.

- Continue to review the development process and seek opportunities to improve efficiency.
- Continue to improve service to customers by investing in staff training. Cross-train employees to ensure continuous operations of essential functions.
- Continue to implement the document-scanning program as part of a Citywide initiative by expanding digitizing efforts. The scanning efforts improve the efficiency of document retrieval.
- Continue to survey customers and gather feedback on the Department's performance. Report on survey results regularly.
- Continue to maintain good relationships with other governmental agencies.

Building Division:

- Host an informational session for developers, contractors, and homeowners about the implementation of ezAPP online Property Maintenance and Fire Rescue modules.
- Continue to improve public awareness of the importance of building code benefits by promoting International Code Council Building Safety Month and creating timely articles for the newsletter.
- Continue to complete at least 95 percent of all residential plan reviews in 10 days or less.
- Continue to complete at least 95 percent of all commercial plan reviews in 15 days or less.
- Complete initial investigation of property maintenance issues within two business days of receiving the complaint information.
- Promote awareness of the City's standards for property maintenance by implementing additional public outreach with newsletter articles, the City website, and handouts.

Planning and Economic Development Division:

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

- Work with strategic partners to develop strategies to attract manufacturing businesses.
- Continue manufacturer site visits, tours, and business anniversaries.
- Continue to promote the City's positive attributes and business development successes through press outreach, on-going interaction with media outlets, and expanded use of social media.
- Foster a support system for small businesses and encourage entrepreneurship in the City.
- Continue to pursue opportunities for strategic annexations.
- Create viable development scenarios with concise design guidelines through the Comprehensive Land Use Plan.
- Support infill development 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 using GIS maps, public outreach, and procedure enhancements.
- Explore place-making opportunities along primary commercial corridors.
- Develop a Transit Oriented Development (TOD) Plan, working with the RTA technical assistance team and the selected consultant, for the areas generally encompassing the Downtown and Pingree Road Metra stations and the surrounding developable parcels.
- Coordinate the cooperation among the other agencies and jurisdictions to assist the consultant in creating the Crystal Creek Watershed Plan, which will lead to its adoption by the various agencies.

ANNUAL BUDGET

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget	$ Change	% Change
54110. Wages-Full Time Employees	$1,808,038	$1,862,536	$1,950,950	$2,034,747	$2,034,747	$1,433,843	($600,904)	-29.53%
54115. Wages-Part Time Employees	50,180	46,810	57,020	71,332	71,332	41,896	($29,436)	-41.27%
54150. Wages-Overtime	1,778	5,964	120	2,500	2,500	500	($2,000)	-80.00%
54200. Group Insurance	333,181	330,888	346,905	346,905	346,905	232,931	($113,974)	-32.85%
Personnel Services	2,193,177	2,246,198	2,354,995	2,455,484	2,455,484	1,709,170	($746,314)	-30.39%
55010. Professional Services	196,598	209,095	217,124	345,100	320,100	275,100	($70,000)	-20.28%
55140. Publishing Services	987	2,097	1,432	2,500	2,500	2,000	($500)	-20.00%
55160. Postage & Freight	2,973	3,811	1,900	4,500	4,500	4,000	($500)	-11.11%
55200. Training	6,613	10,400	10,146	11,300	11,300	9,100	($2,200)	-19.47%
55220. Dues and Subscriptions	3,935	6,171	4,687	6,024	6,366	5,296	($728)	-12.08%
55240. Insurance and Bonding Services	88,230	69,820	82,741	105,905	105,905	105,905	$0	0.00%
55320. Maintenance Services-Operating Equipme	0	29	29	60	60	0	($60)	-100.00%
55360. Radio Equipment Services	0	0	0	200	200	100	($100)	-50.00%
Contractual Services	299,336	301,423	318,059	475,589	450,931	401,501	($74,088)	-15.58%
56000. Office Supplies	7,364	8,019	6,471	8,300	8,300	7,600	($700)	-8.43%
56040. Motor Fuel & Lubricants	5,292	5,080	5,504	9,006	9,006	4,953	($4,053)	-45.00%
56050. Computer Hardware & Software	9,613	9,718	10,909	9,410	9,410	3,710	($5,700)	-60.57%
56060. Small Tools and Equipment	2,639	2,015	1,887	3,000	3,000	1,500	($1,500)	-50.00%
56070. Automotive Supplies	1,668	8,153	4,310	5,200	5,200	2,600	($2,600)	-50.00%
56120. Clothing	2,674	2,396	2,219	3,300	3,300	1,800	($1,500)	-45.45%
56950. Stationery and Printing	749	770	161	2,000	2,000	1,800	($200)	-10.00%
Materials & Supplies	29,999	36,151	31,461	40,216	40,216	23,963	($16,253)	-40.41%
58910. Enhanced Sales Tax Incentive	780,228	320,828	294,952	325,000	285,000	285,000	($40,000)	-12.31%
New Development 40% (01/2019)	0	0	0	40,000	40,000	40,000	$0	0.00%
Sales Tax Incentives	780,228	320,828	294,952	365,000	325,000	325,000	($40,000)	-10.96%
Total - Community Development	$3,302,740	$2,904,600	$2,999,467	$3,336,289	$3,271,631	$2,459,634	($876,655)	-26.28%

ACCOUNT INFORMATION

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 2020/21, the Engineering Division has moved from the Community Development Department to the Public Works Department.
- Wages-Part Time Employees has been reduced. Four seasonal positions have been eliminated for fiscal year 2020/21.
- Group health care costs are expected to rise in aggregate, 0.56% over amounts budgeted in the previous year. Increases beyond 0.56% in any one department or division are offset by decreases in another department or division.
- Funds budgeted for Enhanced Sales Tax Incentives have been reduced. The reduction best reflects amounts anticipated to be expended in fiscal year 2020/21.

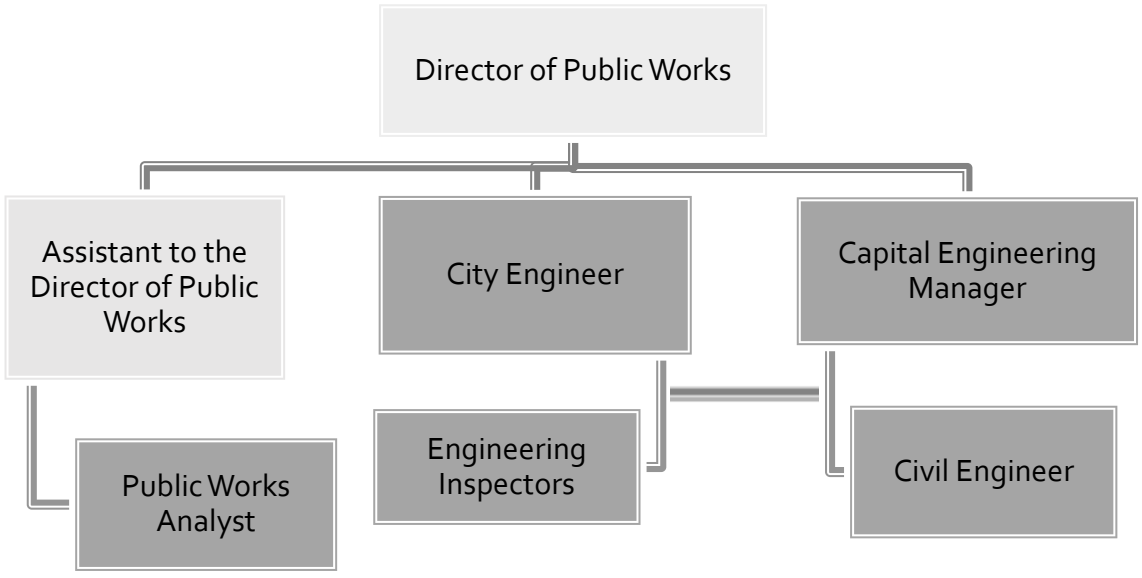
PUBLIC WORKS DEPARTMENT

ENGINEERING DIVISION

STATEMENT OF ACTIVITIES

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. This division was previously classified within the Community Development Department as recently as fiscal year 2019/20.

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

Position	Fiscal 2017 Actual	Fiscal 2018 Actual	Fiscal 2019 Actual	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget
City Engineer	0.00	0.00	0.00	0.00	0.00	1.00
Capital Engineering Manager	0.00	0.00	0.00	0.00	0.00	1.00
Civil Engineer	0.00	0.00	0.00	0.00	0.00	1.00
Engineering Inspector	0.00	0.00	0.00	0.00	0.00	3.00
Public Works Analyst	0.00	0.00	0.00	0.00	0.00	1.00
Total FTE	0.00	0.00	0.00	0.00	0.00	7.00

ACCOMPLISHMENTS

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

  Engineering Division staff trained Public Works staff on how to manage the traffic signal and street light maintenance programs.

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

  Most Engineering Division roll plans have been scanned. Optiview's link to the City's GIS makes it very easy to retrieve all scanned documents associated with a parcel when in the GIS map.

- 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 were completed.

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

  In cooperation with the Public Works Department, the Engineering Division completed construction on three significant projects identified through the storm water solutions initiative: North Shore Drainage Improvement, Green Oaks Drain Tile Improvement and Cove Pond Outlet Improvement. Additionally, the Crystal Creek 319-Watershed Plan was initiated. Design engineering was completed for Gardina Vista Storm Sewer Improvement and Union and College Storm Sewer Improvement.

- 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 project was completed in October of 2019.

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

  This program was completed.

- 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.

    The construction of the intersection improvement was completed.

  - 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.

    The final engineering plans and right-of-way acquisition were completed. The construction bid was let by IDOT on September 20, 2019, and was awarded to Copenhaver Construction. Utility relocations were initiated. The ICC agreed order was complete and the design for the railroad work was initiated.

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

    The Phase I Engineering was approved by IDOT in November of 2019. The Phase II Engineering for North Main Street is in progress.

  - 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.

    The construction of this improvement was completed.

  - Coordinate with IDOT on improving Route 176 and Haligus Road/Mt. Thabor Road.

    IDOT started the construction of the intersection improvement in August of 2019.

- Continue to pursue grant funding from outside agencies.

  A proactive grant research program was adopted using several tools to investigate potential sources. A grant calendar was developed to plan for routine grant opportunities. An in-depth survey was conducted on several northern Illinois communities to identify potential new sources of grant funding.

  Engineering applied for the following grants:

  - *Wetland Restoration funding from the County Storm water Commission to improve storm water drainage in the North Shore area. The application was not accepted.*
  - *ComEd Green Regions funding from Openlands to create a storm water management area on Edgewater Drive. The application was not accepted.*

- *IDNR/OWR grant for the storm water solutions improvement at the Pine/Oriole/Crystal Lake Avenue area. The project was awarded the grant, which covers 100 percent of the cost.*
- *Surface Transportation Program grant for two intersection improvement projects (Crystal Lake Avenue/Grant Street/Walkup Avenue and Three Oaks Road/Sands Road/Lutter Drive). The application is currently under review.*

In addition, Engineering investigated many other grants and referred many available grant options to the Police and Fire Rescue Departments.

- *Additional Accomplishments:*
  - *Watershed Permitting Enhancement:* The Engineering Division implemented new regulations for adding impervious area to already-developed residential properties in the Crystal Lake Watershed. A review of these requirements was requested by the public at the various storm water solutions public meetings held in 2017 and 2018.
  - *Dole Avenue Reconstruction:* Design engineering for the reconstruction of Dole Avenue was initiated and will continue.

OBJECTIVES

- Continue to expand the Department's capabilities with the Accela Land Management software.
- Continue to improve service to customers by investing in staff training. Cross-train employees to ensure continuous operations of essential functions.
- Continue to implement the document-scanning program as part of a Citywide initiative by expanding digitizing efforts. The scanning efforts improve the efficiency of document retrieval.
- Continue to pursue grant funding from outside agencies.
- Continue to maintain good relationships with other governmental agencies.
- Continue to conduct street maintenance programs, such as resurfacing, pavement preservation, and pavement marking. Continue to monitor potential streets in need of future reconstruction.
- Work in cooperation with the Public Works Department to continue the Storm water Solutions initiatives.
- 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 intersection improvements for Crystal Lake Avenue and Main Street.

- Finalize the design engineering and land acquisition of the North Main Street improvement. Public utility relocation is anticipated in 2020 with construction in 2021.
- Continue to coordinate with IDOT on the improvement of Route 176 and Haligus Road/Mt. Thabor Road.
- Continue design engineering of the Dole Avenue reconstruction.
- Reconstruct a portion of Cog Circle in coordination with the Fairfield Inn Developer.
- Pursue grant funding to facilitate the construction of a pedestrian crossing at the Jewel-Osco rear entrance.

ANNUAL BUDGET

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget	$ Change	% Change
54110. Wages-Full Time Employees	$0	$0	$0	$0	$0	$705,230	$705,230	100.00%
54115. Wages-Part Time Employees	0	0	0	0	0	0	0	100.00%
54150. Wages-Overtime	0	0	0	0	0	2,000	2,000	100.00%
54200. Group Insurance	0	0	0	0	0	114,286	114,286	100.00%
Personnel Services	0	0	0	0	0	821,516	821,516	100.00%
55010. Professional Services	0	0	0	0	0	70,000	70,000	100.00%
55140. Publishing Services	0	0	0	0	0	500	500	100.00%
55160. Postage & Freight	0	0	0	0	0	500	500	100.00%
55200. Training	0	0	0	0	0	2,200	2,200	100.00%
55220. Dues and Subscriptions	0	0	0	0	0	780	780	100.00%
55240. Insurance and Bonding Services	0	0	0	0	0	0	0	0.00%
55320. Maintenance Services-Operating Equipme	0	0	0	0	0	60	60	100.00%
55340. Maintenance Services-Office Equipment	0	0	0	0	0	60	60	100.00%
55360. Radio Equipment Services	0	0	0	0	0	100	100	100.00%
Contractual Services	0	0	0	0	0	74,200	74,200	100.00%
56000. Office Supplies	0	0	0	0	0	700	700	100.00%
56040. Motor Fuel & Lubricants	0	0	0	0	0	4,053	4,053	100.00%
56050. Computer Hardware & Software	0	0	0	0	0	5,700	5,700	100.00%
56060. Small Tools and Equipment	0	0	0	0	0	14,500	14,500	100.00%
56070. Automotive Supplies	0	0	0	0	0	2,600	2,600	100.00%
56120. Clothing	0	0	0	0	0	1,500	1,500	100.00%
56950. Stationery and Printing	0	0	0	0	0	200	200	100.00%
Materials & Supplies	0	0	0	0	0	29,253	29,253	100.00%
Total - Engineering Division	$0	$0	$0	$0	$0	$924,969	$924,969	100.00%

ACCOUNT INFORMATION

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 2020/21, the Engineering Division has moved from the Community Development Department to the Public Works Department.
- Funds budgeted for Small Tools and Equipment reflect the need for new survey equipment.

PUBLIC WORKS DEPARTMENT

STREETS DIVISION

STATEMENT OF ACTIVITIES

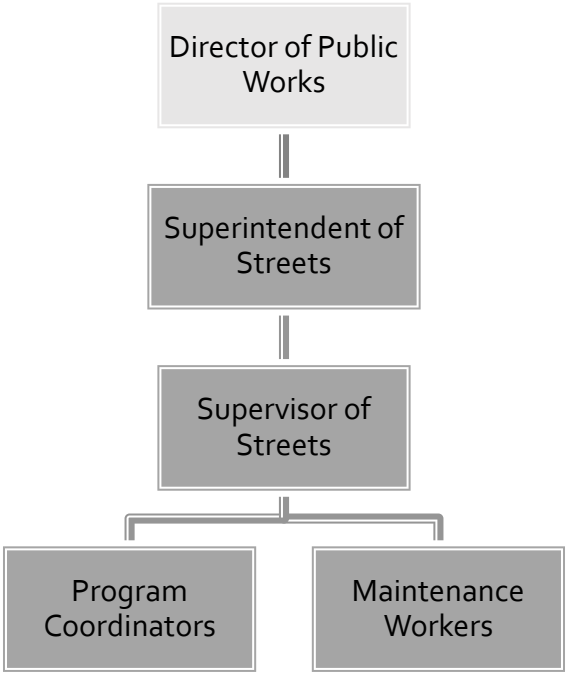
It is the responsibility of the Streets Division to manage and repair public streets, traffic control signs, parkways, parkway trees, public grounds, and all municipal buildings in a manner consistent with City policy and regulatory agency requirements.

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



PERSONNEL SUMMARY

Position	Fiscal 2017 Actual	Fiscal 2018 Actual	Fiscal 2019 Actual	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 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	3.00
Maintenance Worker	13.00	12.00	11.00	11.00	11.00	8.00
Administrative Assistant	1.00	2.00	2.00	2.00	2.00	2.00
Total FTE	18.00	18.00	17.00	17.00	17.00	15.00

ACCOMPLISHMENTS

- Increase in-house minor sidewalk repairs.
    - This goal is complete and on-going. As issues becoming known, supervisors prioritize which sidewalk repairs should be completed first.
- Review options for software that optimizes performance and efficiency of snow operations.
    - This goal is on-going. Staff is currently evaluating vendor options.

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

  Staff will continue to evaluate downtown projects and make recommendations for improvements or repairs.

- 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).

  Staff coordinates review of these remaining Ash trees to determine the progress of the disease.

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

  Staff continues to evaluation which programs can or could be outsourced.

OBJECTIVES

- Coordinate brick work improvements in the downtown area.
- Implement software that optimizes performance and efficiency of snow operations.
- Continue to provide the management of the Downtown decorative light pole and furniture painting projects.
- Monitor remaining Ash trees for signs of Emerald Ash Borer (EAB) infestation.
- Review divisional programs and evaluate the possibility of contracting services when appropriate.
- Full implementation of Asset Management software, including training staff on iPad functions related to asset management.

ANNUAL BUDGET

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget	$ Change	% Change
54110. Wages-Full Time Employees	$1,387,692	$1,401,609	$1,371,952	$1,391,680	$1,391,680	$1,272,328	($119,352)	-8.58%
54115. Wages-Part Time Employees	62,804	65,044	53,375	147,498	147,498	17,200	($130,298)	-88.34%
54150. Wages-Overtime	173,395	280,463	265,142	176,000	176,000	176,000	$0	0.00%
54200. Group Insurance	325,404	330,788	345,053	322,467	322,467	274,955	($47,512)	-14.73%
Personnel Services	1,949,295	2,077,904	2,035,522	2,037,645	2,037,645	1,740,483	($297,162)	-14.58%
55010. Professional Services	93,895	173,357	345,579	528,128	528,128	604,178	$76,050	14.40%
55140. Publishing Services	262	237	305	300	300	300	$0	0.00%
55160. Postage & Freight	26	39	87	100	100	100	$0	0.00%
55200. Training	5,809	5,257	4,489	5,200	5,200	5,150	($50)	-0.96%
55220. Dues and Subscriptions	1,161	1,615	1,282	1,760	1,760	2,030	$270	15.34%
55240. Insurance and Bonding Services	146,565	119,485	121,291	158,687	158,687	158,687	$0	0.00%
55260. Utilities	0	3	0	0	0	0	$0	0.00%
55270. Animal Control Services	0	0	0	250	250	250	$0	0.00%
55300. Maintenance Services-Buildings & Offices	0	0	0	0	0	0	$0	0.00%
55310. Examinations	1,091	870	1,727	1,855	1,855	1,855	$0	0.00%
55320. Maintenance Services-Operating Equipme	2,459	3,297	3,518	3,520	3,520	3,520	$0	0.00%
55340. Maintenance Services-Office Equipment	0	0	0	250	250	250	$0	0.00%
55360. Radio Equipment Services	376	0	0	500	500	500	$0	0.00%
55410. Street Lights Services	520,704	485,621	472,790	437,800	485,800	465,800	$28,000	6.40%
55640. Tree Removal Services	1,854	9,840	1,715	15,000	15,000	15,000	$0	0.00%
55680. Rent - Buildings and Equipment	16,689	13,796	17,393	20,000	20,000	20,000	$0	0.00%
Contractual Services	790,891	813,417	970,176	1,173,350	1,221,350	1,277,620	$104,270	8.89%
56000. Office Supplies	2,252	2,089	2,382	1,960	1,960	1,960	$0	0.00%
56020. Cleaning Supplies	3,231	4,081	3,908	4,260	4,260	4,260	$0	0.00%
56030. Landscape Materials	5,805	3,824	3,269	4,820	4,820	4,820	$0	0.00%
56040. Motor Fuel & Lubricants	56,570	80,658	85,398	71,909	71,909	71,909	$0	0.00%
56050. Computer Hardware & Software	10,937	7,470	2,584	8,094	8,094	16,550	$8,456	104.47%
56060. Small Tools and Equipment	16,311	6,672	10,675	9,200	9,200	9,200	$0	0.00%
56070. Automotive Supplies	122,540	159,785	187,976	90,180	90,180	90,180	$0	0.00%
56080. Public Works Materials	18,185	27,437	25,181	38,460	38,460	38,460	$0	0.00%
56120. Clothing	14,253	13,802	14,636	14,610	14,610	14,610	$0	0.00%
56230. Street Signs	12,709	21,397	6,881	22,000	22,000	22,000	$0	0.00%
56950. Stationery and Printing	0	0	0	500	500	500	$0	0.00%
Materials & Supplies	262,793	327,215	342,890	265,993	265,993	274,449	$8,456	3.18%
Total - Streets	$3,002,979	$3,218,536	$3,348,588	$3,476,988	$3,524,988	$3,292,552	($184,436)	-5.30%

ACCOUNT INFORMATION

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-Full Time Employees reflects the transfer of one Maintenance Worker position to the Water and Sewer Division in the Water and Sewer Operating Fund and one Maintenance Worker position to the Wastewater Treatment Division, also in the Water and Sewer Operating Fund.
- Funds budgeted for Wages-Part Time Employees have been reduced as six (6) summer seasonal and five (5) winter seasonal positions have been eliminated for fiscal year 2020/21.
- Group health care costs are expected to rise in aggregate, 0.56% over amounts budgeted in the previous year. Increases beyond 0.56% in any one department or division are offset by decreases in another department or division.
- Funds budgeted in the Professional Services account have increased. The increase best reflects amounts that are anticipated to be expended for lawn care, street sweeping, street patching, brush pickup, tree planting and for snow removal from City maintained parking lots. An increase in funding will also provide for snow removal and ice control operations in the new Woodlore subdivision.
- Funds budgeted in the Street Light Services account have increased. The increase best reflects amounts that are anticipated to be expended for electrical costs associated with City street lights.
- Additional funds have been budgeted in the Computer Hardware & Software account. The increase best reflects amounts anticipated to be expended as the City partners with a new provider for GPS services.

PUBLIC WORKS DEPARTMENT
FLEET AND FACILITIES DIVISION

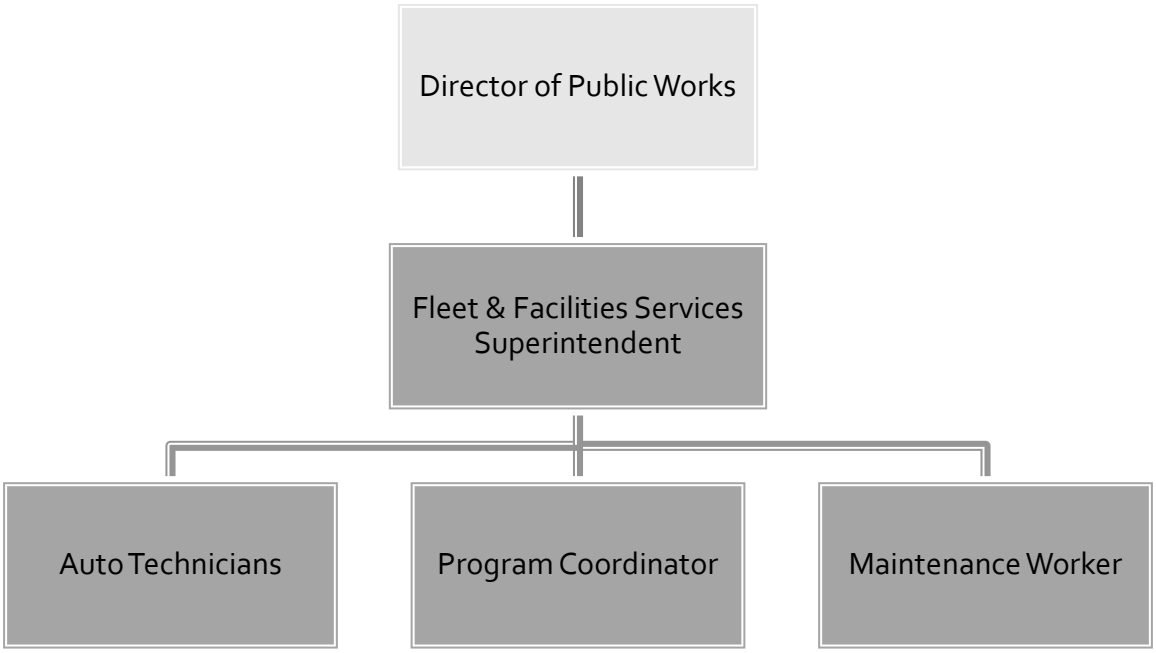
STATEMENT OF ACTIVITIES

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 coordinate all vehicle orders with Enterprise Fleet Lease as well as coordination of parts, materials, PPE and fluids purchasing through Napa IBS. The division also maintains the fuel dispensing system and coordinates all required inspections. 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, 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



PERSONNEL SUMMARY

Position	Fiscal 2017 Actual	Fiscal 2018 Actual	Fiscal 2019 Actual	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 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	1.00	1.00	1.00	1.00	1.00
Parts Clerk	0.50	0.00	0.00	0.00	0.00	0.00
Total FTE	6.50	7.00	7.00	7.00	7.00	7.00

ACCOMPLISHMENTS

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.

  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.

  The Maintenance Worker I employee has been trained. Due to the complexities of the building mechanical systems and workloads, this cross training will be ongoing.

OBJECTIVES

- Continue providing 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.
- Implement asset management software for the facility side of the division.
- Represent the City on the Water Management Plan Committee.
- Work with the Finance Department and City Manager's Office to evaluate the progress of the Enterprise vehicle rental contract and determine upcoming needs/replacement.

ANNUAL BUDGET

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget	$ Change	% Change
54110. Wages-Full Time Employees	$503,640	$554,144	$584,957	$653,500	$653,500	$672,048	$18,548	2.84%
54115. Wages-Part Time Employees	36,657	25,483	3,693	10,500	10,500	0	($10,500)	-100.00%
54150. Wages-Overtime	7,611	14,745	20,453	12,270	12,270	12,270	$0	0.00%
54200. Group Insurance	103,470	113,085	129,382	137,954	137,954	139,867	$1,913	1.39%
Personnel Services	651,378	707,457	738,485	814,224	814,224	824,185	$9,961	1.22%
55010. Professional Services	0	1,467	41,144	65,010	65,010	65,100	$90	0.14%
55140. Publishing Services	463	470	254	500	500	500	$0	0.00%
55160. Postage & Freight	481	476	285	150	200	280	$130	86.67%
55200. Training	4,554	2,745	2,848	4,400	4,400	5,124	$724	16.45%
55220. Dues and Subscriptions	415	495	500	605	605	705	$100	16.53%
55240. Insurance and Bonding Services	25,960	21,539	24,883	30,776	30,776	30,776	$0	0.00%
55260. Utilities	0	0	0	0	0	0	$0	0.00%
55300. Maintenance Services-Buildings & Offices	0	71	0	0	0	0	$0	0.00%
55310. Examinations	414	333	789	820	770	879	$59	7.20%
55320. Maintenance Services-Operating Equipme	2,768	9,817	6,152	7,405	7,405	4,605	($2,800)	-37.81%
55350. Rent - Clothing	4,165	4,036	2,848	3,744	3,744	3,680	($64)	-1.71%
55360. Radio Equipment Services	0	0	0	100	100	100	$0	0.00%
Contractual Services	39,220	41,449	79,703	113,510	113,510	111,749	($1,761)	-1.55%
56000. Office Supplies	1,154	764	409	850	850	850	$0	0.00%
56020. Cleaning Supplies	1,041	844	663	850	850	850	$0	0.00%
56040. Motor Fuel & Lubricants	2,225	3,575	2,162	2,715	2,715	2,825	$110	4.05%
56050. Computer Hardware & Software	12,359	6,661	15,948	10,010	10,010	10,605	$595	5.94%
56060. Small Tools and Equipment	14,964	16,691	7,060	13,775	13,605	9,570	($4,205)	-30.53%
56070. Automotive Supplies	3,533	4,249	4,153	1,500	1,500	5,300	$3,800	253.33%
56120. Clothing	3,379	3,437	2,767	4,570	4,570	4,570	$0	0.00%
56320. Operating Supplies	3,419	2,050	695	1,300	1,470	1,000	($300)	-23.08%
56950. Stationery and Printing	0	0	0	0	0	0	$0	0.00%
Materials & Supplies	42,074	38,271	33,857	35,570	35,570	35,570	$0	0.00%
Total - Fleet & Facility Services	$732,672	$787,177	$852,045	$963,304	$963,304	$971,504	$8,200	0.85%

ACCOUNT INFORMATION

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 Wages-Part Time Employees have been reduced as two (2) summer seasonal positions have been eliminated for fiscal year 2020/21.
- Group health care costs are expected to rise in aggregate, 0.56% over amounts budgeted in the previous year. Increases beyond 0.56% in any one department or division are offset by decreases in another department or division.

- Funds budgeted in the Operating Equipment Maintenance account have been reduced. The reduction best reflects amounts that are anticipated to be expended on fuel dispensing system tests after converting an underground storage tank to an above ground storage tank.
- Funds budgeted in Small Tools and Equipment have been reduced. The reduction best reflects amounts anticipated to be expended for fall protection equipment.
- Additional funds have been requested for Automotive Supplies. The increase will provide for the replacement of JLG Boom Lift batteries.

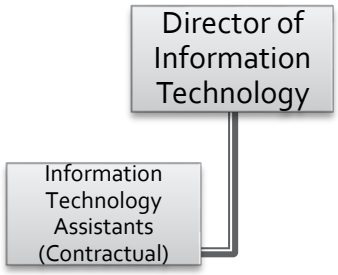
INFORMATION TECHNOLOGY DEPARTMENT

STATEMENT OF ACTIVITIES

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



PERSONNEL SUMMARY

Position	Fiscal 2017 Actual	Fiscal 2018 Actual	Fiscal 2019 Actual	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget
Information Technology	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

- Successful transition from GIS Consortium to Baxter & Woodman for GIS Services.
- Complete reconfiguration of the GIS database to the ESRI Local Government model. This will allow the City to take advantage of new ESRI applications and industry innovation.
- Transition from outdated Consortium GIS viewer to state of the art GeoCortex GIS viewer.
- Trained Departments on use of new GIS interface.
- Configure new REST services for use of Accela Land Management software resulting in significantly higher software response speeds.
- Significantly reduce turnaround time for map products and tracking reports to staff.
- Transitioned field collector apps from MGP database to Baxter & Woodman (ESRI-based) resulting in increased performance and additional fields capable of being edited.
- Created new map layers to allow staff to edit much of their data in both GeoCortex and the Collector app. This will allow more financial resources to be focused on projects. This is the largest, most important accomplishment post-transition.
- Trained departmental users on how to edit their layers in GeoCortex.
- Transitioned to IT being the main point of contact for GIS needs.

OBJECTIVES

- Design replacement for Building Access Control System.
- Design and implement replacement for City Council Chambers Audio System.
- Update Technology Strategic Plan.
- Evaluate and plan for Replacements/Upgrades for Building Automation Systems.
- Continue to assist in the implementation and expansion of electronic licensing/permitting and forms processing software.
- 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.
- Continue to expand the City's capabilities with the Geographic Information System (GIS) mapping software using the most cost effective solution through a contract with a consultant and off-site hosting services reducing the need for in-house staff.
- Encourage staff to create projects and add data into the GIS system creating a robust source for all departments to use. Continue to develop the internal and public viewer portals of the GIS system with these layers to improve transparency with the public and collaboration among the departments.
- Use the services and editing capabilities of the GIS system to customize the maps and data to improve efficiency throughout the City staff. Data layers and tables can be manipulated to create maps for presentations, public information, and technical reports.
- Major highlights of the specific Department objectives include:
    - Train power users in GIS so City staff can edit and maintain their data, ensuring better accuracy and more timely updates and decreasing consultant costs.
    - Provide an Emergency Operations Center (EOC) connection to assist data collection, analysis, and communication during an emergency, such as a flooding or storm event, or a major power outage.
    - Maintain and improve the accuracy of the City's utility atlas including water, sanitary sewer, and storm sewer infrastructure and input the maintenance data (televising, cleaning, grouting, water main break data, etc.) of these assets.
    - Interface with new Public Works asset management software.
    - Continued input of as-built info into GIS system to assist with field operations and accuracy of asset location.
    - Crime mapping to assist Police Department operations and eliminate a supplementary software system.
    - Annual update of drive-time analysis for Fire Rescue Department response reporting and other response time enhancements.
    - General mapping updates, including but not limited to addressing, adding data points, updating layer info, zoning, parcel numbers, etc.

ANNUAL BUDGET

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Request	$ Change	% Change
54110. Wages-Full Time Employees	$148,013	$151,039	$157,286	$173,926	$173,926	$178,801	$4,875	2.80%
54115. Wages-Part Time Employees	300	0	0	0	0	0	0	0.00%
54200. Group Insurance	21,188	21,591	22,982	22,982	22,982	22,733	(249)	-1.08%
Personnel Services	169,501	172,630	180,268	196,908	196,908	201,534	4,626	2.35%
55010. Professional Services	177,669	231,285	214,729	320,000	295,000	325,000	5,000	1.56%
55160. Postage & Freight	0	0	21	0	0	0	0	0.00%
55200. Training	1,968	5,497	3,874	13,500	8,000	13,500	0	0.00%
55220. Dues and Subscriptions	250	300	300	450	300	450	0	0.00%
55240. Insurance and Bonding Services	8,027	6,278	6,789	9,635	9,635	9,635	0	0.00%
Contractual Services	187,914	243,360	225,713	343,585	312,935	348,585	5,000	1.46%
56000. Office Supplies	856	1,650	1,032	1,590	1,590	1,590	0	0.00%
56050. Computer Hardware & Software	52,296	45,679	45,384	42,545	42,545	45,860	3,315	7.79%
56060. Small Tools and Equipment	0	140	0	500	500	500	0	0.00%
Materials & Supplies	53,152	47,469	46,416	44,635	44,635	47,950	3,315	7.43%
Total - Information Technology	$410,567	$463,459	$452,397	$585,128	$554,478	$598,069	$12,941	2.21%

ACCOUNT INFORMATION

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.

- Group health care costs are expected to rise in aggregate, 0.56% over amounts budgeted in the previous year. Increases beyond 0.56% in any one department or division are offset by decreases in another department or division.
- Additional funds have been budgeted in the Professional Services account. The increase reflects amounts anticipated to be expended for contracted network assistance.
- In response to rising software subscription costs, additional funds have been budgeted in the Computer Hardware & Software account.

ADMINISTRATION DEPARTMENT
SHARED SERVICES DIVISION

STATEMENT OF ACTIVITIES

The Shared Services Division accounts for annual maintenance costs of the City's enterprise resource planning (ERP) software, as well as repair and maintenance of the Municipal Building. Expenses include items such as the maintenance of the mechanical systems, including HVAC systems, steam boilers, fire alarm systems, backup generators, elevators, and overhead garage doors.

ANNUAL BUDGET

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Request	$ Change	% Change
55010. Professional Services	$172,073	$78,361	$79,389	$82,000	$61,000	$64,200	($17,800)	-21.71%
55220. Dues & Subscriptions	0	4,389	0	1,000	1,000	$1,299	299	29.90%
55260. Utilities	229,354	251,651	253,313	276,925	276,925	$276,925	0	0.00%
55300. Maintenance Services-Buildings &	320,634	246,339	319,422	278,867	314,767	$315,167	36,300	13.02%
Contractual Services	722,061	580,740	652,124	638,792	653,692	657,591	18,799	2.94%
56050. Computer Hardware & Software	0	107,831	122,961	141,700	134,400	$126,630	(15,070)	-10.64%
Materials & Supplies	0	107,831	122,961	141,700	134,400	126,630	(15,070)	-10.64%
Total - Shared Services	$722,061	$688,571	$775,085	$780,492	$788,092	$784,221	$3,729	0.48%

ACCOUNT INFORMATION

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 have been reduced. The reduction best reflects savings that can be achieved as the City has partnered with a new GIS provider.
- Additional funds have been budgeted in the Building and Offices Maintenance account. The increase best reflects amounts anticipated to be expended to maintain the HVAC system throughout City Hall.
- Funds budgeted for Computer Hardware and Software have been reduced. Timekeeping and budgeting modules shall be incorporated in a new ERP for the City.

ADMINISTRATION DEPARTMENT

SPECIAL PROJECTS DIVISION

STATEMENT OF ACTIVITIES

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

- 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

- 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

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget	$ Change	% Change
54115. Wages-Part Time Employees	$13,719	$11,646	$8,377	$13,842	$0	$0	($13,842)	-100.00%
Personnel Services	13,719	11,646	8,377	13,842	0	0	(13,842)	-100.00%
55010. Professional Services	5,010	599	500	600	600	600	0	0.00%
55080. Pest Control Services	0	0	0	0	0	132,000	132,000	100.00%
55300. Maintenance Services-Buildings & Offices	197,553	171,705	225,783	231,950	231,950	231,950	0	0.00%
55750. Para Transit Services	53,363	54,589	57,719	75,000	59,077	59,077	(15,923)	-21.23%
Contractual Services	255,926	226,893	284,002	307,550	291,627	423,627	116,077	37.74%
56000. Office Supplies	1,600	0	408	0	0	0	0	0.00%
56060. Small Tools and Equipment	6,573	6,385	3,802	24,500	24,500	4,500	(20,000)	-81.63%
Materials & Supplies	8,173	6,385	4,210	24,500	24,500	4,500	(20,000)	-81.63%
Total - Special Projects	$277,818	$244,924	$296,589	$345,892	$316,127	428,127	$82,235	23.77%

ACCOUNT INFORMATION

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 part-time position reflected in the Wages-Part Time Employees account has been eliminated.
- Beginning fiscal year 2020/21 costs associated with mosquito abatement were moved from the Health Department to the Special Projects Division.
- Funds budgeted for Para Transit Services have been reduced. The reduction best reflects amounts anticipated to be expended for transportation costs associated with the MCRide Dial-A-Ride program. MCRide is a partnership between McHenry County, Pace Suburban Bus and several municipalities including the City of Crystal Lake. MCRide is funded in part by Section 5310 federal transit grants administered by the Regional Transportation Authority.
- Funds budgeted for Small Tools and Equipment have been reduced as funds associated with skyline décor in the downtown shopping district will not be needed again in fiscal year 2020/21.

ADMINISTRATION DEPARTMENT

THREE OAKS RECREATION AREA

STATEMENT OF ACTIVITIES

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 season 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

Continued Improvement—Marina and Beach

- 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.

  Staff recorded wait times and parking lot usage. Wait times were less than ten minutes at the parking gate and the beach; managers were proactive in identifying when to utilize mobile payment devices to expedite lines. The parking lot was only completely full once during the 2019 season.

- Provide life jackets for children to ensure safety of swimmers.

  Life jackets were available at no charge to children throughout the season.

- Research possible ban on flotation devices.

  Flotation devices were banned in 2019. Similar beaches have also banned flotation devices recently. Signage at the beach was updated.

- Ensure the marina is open and from April through October 2019, with a focus on recruiting and retaining sufficient staff to be available during spring and fall months.

  Due to successful recruitment and retention, the marina was open April 13th through October 14th, 2019. Recruitment in future years will continue to focus on ensuring availability during the entire season.

Continued Improvement – Employee Engagement

- Prepare handbooks for the first training day to ensure new and returning employees are advised of safety and operational practices.

  Handbooks and acknowledgement forms were prepared and collected respectively for each employee's first day.

- Continue weekly and monthly inspections of equipment.

  Staff continued daily, weekly and monthly inspections of equipment and facilities during the season.

- Continue ongoing training curriculum for staff to help further develop the skills and abilities for their roles.

  Weekly meetings, mid-summer testing and continuous training were provided and logged on file through the season.

Continued Improvement – Public Information

- Ensure the public is kept informed regarding park operations.

  Staff continued to utilize social media and the City's website to inform the public of park operations.

- Continue to promote the park to the public, enhancing revenues where appropriate.

  Staff has established a schedule for social media posts and for promoting different amenities at the park.

- Initiate online pavilion rentals.

  Online pavilion rentals were successfully initiated in 2019, providing a streamlined process.

Enhance Revenues

- Maximize opportunity for scuba area operation by ensuring the area is open before the end of April and reviewing costs for contracting buoy setup or alternatives.

  Staff worked with the scuba setup volunteer to ensure the scuba buoys were in place before the end of May. Cold weather in April and rain in May prevented the ability to complete the scuba setup before May.

- Expand promotion of scuba diving facility to other entities to use as a training location.

  Staff continued to conduct outreach to scuba diving companies. Staff also continued to work with local fire department scuba teams.

- Revise deposit fee structure for Pavilion A to a flat fee for all party sizes

  The deposit fee structure change was implemented for 2019. This provided several benefits, including reducing confusion about rental deposit amounts, improving online rental function, and eliminating the need for City staff to reinvoice guests for parking and beach tallies exceeding the deposit.

Control Costs

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

  Staff continued to utilize a scuba volunteer for setup. Another group that had rented a pavilion conducted a park cleanoup day as a thank you to the City. An eagle scout created bird houses and benches to beautify the scuba area.

- Re-evaluate marina staffing to determine the optimal level of staff needed to reduce staff down-time.

  Staff continues to evaluate wait times for guests and down-time for employees for efficiency and effectiveness of all park amenities.

OBJECTIVES

Develop Implementation Plan for Master Plan

- Create a long term plan to implement the priorities outlined by the City Council based on funding alternatives.

Respond to Varying Water Levels

- Evaluate park modification options ($50,000 estimate)
- Short Term: Raising trails.
- Long Term: Modifying the Picnic Grove, scuba area, and beach area.

Evaluate Water Level Control Options

- Evaluate water level control options (design and engineering for storm water outlet). Design and final outlet costs will be brought before City Council for future consideration.

Complete Beach Capital Improvements

- Expand the grassy area of the beach and install an additional shade umbrella ($10,000).

Complete Marina Capital Improvements

- Service boat motor replacement ($6,200).

Site Improvements

- Install a lightning suppression system to protect electrical equipment ($70,000).

Employee Engagement and Safety

- Enhance training utilizing a curriculum based manager training program to assist employees in making the transition from co-worker to leader.
- Recruit a Recreation Manager to assist with Marina and staff oversight
- Increase the number of Lifeguard Instructor (LGI) certified staff.

Security Services

- Transition to a new security guard arrangement to improve quality and accountability of security services.

Streamline the Customer Experience

- Promotion of the online pavilion rental access and implement refunds via credit card.
- Identify ways to simplify and improve point-of-sale software and the customer experience.

ANNUAL BUDGET

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Request	$ Change	% Change
54115. Wages-Part Time Employees	$0	$393,185	$380,949	$429,928	$383,692	$441,416	$11,488	2.67%
54150. Wages-Overtime	0	0	0	0	0	0	0	0.00%
54301. Employer's Social Security	0	29,981	29,169	0	0	0	0	0.00%
54302. Employer's IMRF	0	11,929	13,401	0	0	0	0	0.00%
Personnel Services	0	435,095	423,519	429,928	383,692	441,416	11,488	2.67%
55010. Professional Services	0	19,387	56,284	74,400	46,435	93,000	18,600	25.00%
55140. Publishing Services	0	2,373	2,174	1,850	1,156	2,050	200	10.81%
55160. Postage & Freight	0	0	0	100	0	100	0	0.00%
55200. Training	0	4,871	4,583	4,670	5,275	6,540	1,870	40.04%
55240. Insurance and Bonding Services	0	12,814	15,409	7,500	8,861	7,500	0	0.00%
55260. Utilities	0	30,771	35,162	37,500	33,806	28,750	(8,750)	-23.33%
55310. Examinations	0	14,335	13,616	18,500	15,172	15,500	(3,000)	-16.22%
55420. Plant Maintenance Services	0	126,017	117,328	88,713	141,074	103,961	15,248	17.19%
Contractual Services	0	210,568	244,556	233,233	251,779	257,401	24,168	10.36%
56000. Office Supplies	0	548	390	1,000	879	1,000	0	0.00%
56020. Cleaning Supplies	0	4,662	4,100	5,000	2,854	4,000	(1,000)	-20.00%
56040. Motor Fuel & Lubricant	0	2,377	2,918	3,100	2,497	3,000	(100)	-3.23%
56050. Computer Hardware & Software	0	22,661	16,675	17,817	14,882	12,095	(5,722)	-32.12%
56060. Small Tools and Equipment	0	21,748	34,468	41,537	30,762	32,410	(9,127)	-21.97%
56070. Automotive Supplies	0	7,027	6,627	7,500	4,043	4,500	(3,000)	-40.00%
56120. Clothing	0	10,340	4,210	8,500	7,141	6,500	(2,000)	-23.53%
56320. Operating Supplies	0	8,519	5,930	8,700	4,655	4,350	(4,350)	-50.00%
56420. Plant Maintenance Supplies	0	0	0	12,165	10,563	9,625	(2,540)	-20.88%
Materials & Supplies	0	77,882	75,318	105,319	78,276	77,480	(27,839)	-26.43%
Total - Three Oaks Recreation Area	$0	$723,545	$743,393	$768,480	$713,747	$776,297	$7,817	1.02%

ACCOUNT INFORMATION

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 budgeted in the Professional Services account. The increase will allow the City to outsource security services for the Three Oaks Recreation Area.
- Additional funds have been requested in the Training account for fiscal year 2020/21. These funds will provide for increased training for marina staff and for lake patrol boating certifications.
- Funds budgeted for Utilities have been reduced. Costs associated with a T1 connection over copper phone lines have been eliminated. Applications including internet access, email, file sharing, video or VPN access will be accomplished using a fiber optic network connection.
- Funds budgeted in the Examinations account have been reduced. The reduction best reflects amounts that are anticipated to be expended for pre-employment physicals in fiscal year 2020/21.
- Funds budgeted in the Plant Maintenance Services account have increased. The increase best reflects amounts that are anticipated to be expended for landscape services in fiscal year 2020/21. The increase in funding will also provide for railing repairs and replacement.
- Funds budgeted for Computer Hardware & Software have been reduced as funds will not be needed to purchase mobile payment processing devices. Mobile payment processing devices have been provided to the City by the City's processor of credit and debit card transactions.
- Funds budgeted for Small Tools and Equipment have been reduced. The reduction best reflects amounts that are anticipated to be expended in fiscal year 2020/21 for replacement tools, trolling motor battery replacements, radio replacements, buoy replacements, life vest replacements and for watercraft parts.
- Funds budgeted for Automotive Supplies have been reduced. The reduction best reflects amounts that are anticipated to be expended in fiscal year 2020/21 to maintain the park's pickup truck, golf cart and Kubota.
- Funds budgeted for Clothing have been reduced. The reduction best reflects amounts that are anticipated to be expended in fiscal year 2020/21. Inventories of shirts and lifeguard uniforms shall be reduced. Security staff uniforms shall be provided by the City's security services contractor.

- Funds budgeted for Operating Supplies have been reduced. The reduction best reflects amounts that are anticipated to be expended in fiscal year 2020/21 for live bait, ice and other miscellaneous merchandise that is available for sale to visitors of the Three Oaks Recreation Area.
- Funds budgeted for Plant Maintenance Supplies have been reduced. The reduction best reflects amounts that are anticipated to be expended in fiscal year 2020/21 for minor repairs throughout the park. The 2020/21 budget includes funds that will provide for the installation of bollards at pedestrian entrances to the park.

POLICE AND FIREFIGHTERS' PENSION OBLIGATION

STATEMENT OF ACTIVITIES

Sworn personnel from the Police and Fire Departments are covered by the Police Pension Plan and the Firefighters' Pension Plan, respectively, which are defined benefit pension plans set by Illinois Statute. Covered employees contribute a state mandated amount from their base salaries; the City is required to contribute the remaining amounts necessary to finance the costs of benefits earned by the sworn personnel as actuarially determined. For this contribution, the City levies an annual tax and transfers the required funding to both pension funds.

ANNUAL BUDGET

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Request	$ Change	% Change
58310. Transfer To Police Pension Fund	$1,989,811	$2,090,027	$2,415,873	$2,391,323	$2,386,597	$2,690,477	$299,154	12.51%
58315. Transfer To Fire Pension Fund	1,691,007	1,608,599	1,882,241	1,847,033	1,843,356	1,882,261	35,228	1.91%
Personnel Services	3,680,818	3,698,626	4,298,114	4,238,356	4,229,953	4,572,738	334,382	7.89%
Total - Pension Obligation	$3,680,818	$3,698,626	$4,298,114	$4,238,356	$4,229,953	$4,572,738	$334,382	7.89%

DEBT SERVICE OBLIGATIONS

STATEMENT OF ACTIVITIES

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

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Request	$ Change	% Change
55015. Paying Agent Fees	$158	$158	$95	$200	$200	$200	$0	0.00%
Contractual Services	158	158	95	200	200	200	0	0.00%
58100. Debt Service - Principal	385,984	380,534	403,385	39,477	39,477	40,317	840	2.13%
58110. Debt Service - Interest	48,388	37,178	26,140	13,970	13,970	13,180	(790)	-5.65%
Debt Service	434,372	417,712	429,525	53,447	53,447	53,497	50	0.09%
Total - Debt Service	$434,530	$417,870	$429,620	$53,647	$53,647	$53,697	$50	0.09%

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

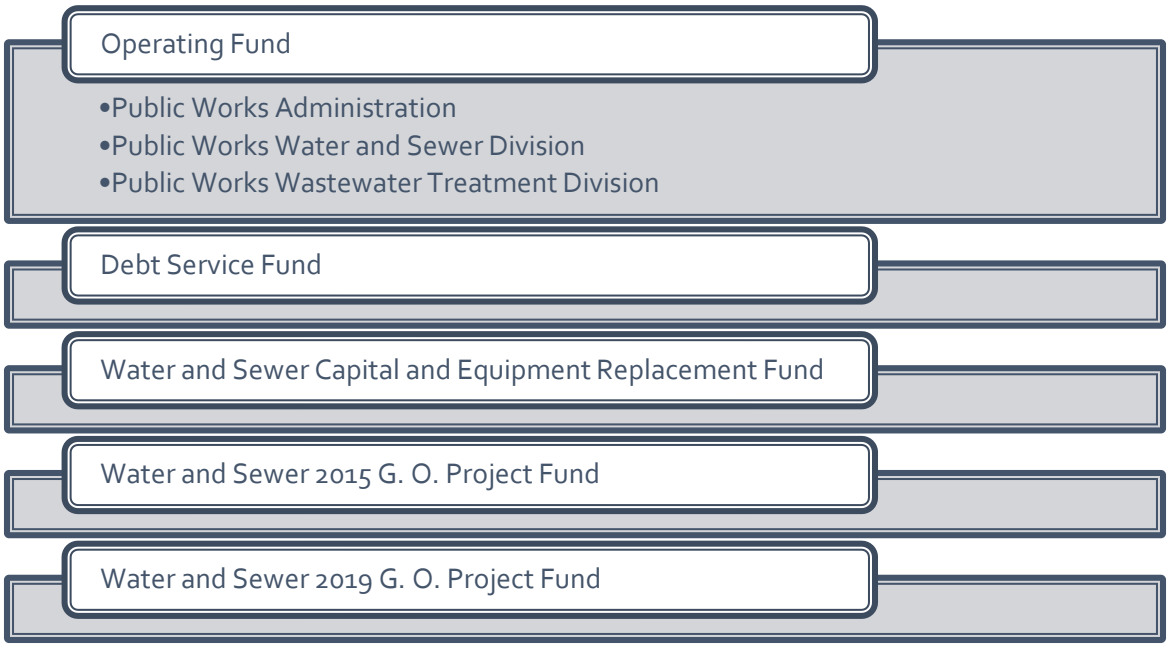
FISCAL YEAR 2020/21

WATER & SEWER FUNDS

WATER AND SEWER FUNDS

OVERVIEW

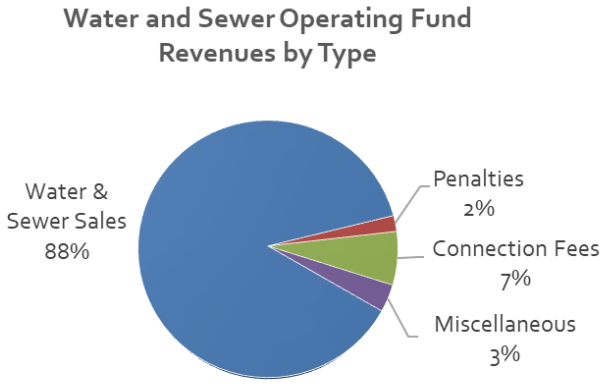
Water and sewer activities are accounted for in proprietary funds of the City. In order to best track these activities, the City maintains five (5) separate funds relating to water and sewer. Budget information is provided separately for each of the funds in the pages that follow and in the Capital and Equipment Replacement (Water and Sewer Capital and Equipment Replacement Fund, Water and Sewer 2015 G.O. Project Fund and Water and Sewer 2019 G.O. Project Fund) section of this document. Water and sewer funds are as follows:



WATER AND SEWER OPERATING FUND

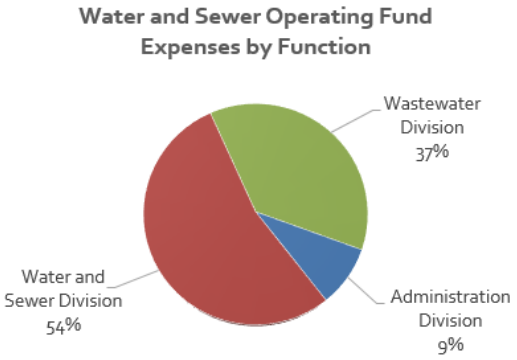
ANNUAL BUDGET SUMMARY

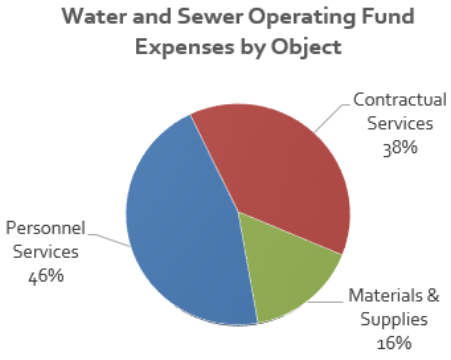
Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2018 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget	$ Change	% Change
REVENUES								
41900. Grant Proceeds - Other	$0	$3,500	$0	$0	$0	$0	$0	0.00%
Total Intergovernmental Revenue	0	3,500	0	0	0	0	0	0.00%
45750. Meter Rental Fees	10,559	14,147	11,867	6,500	6,500	6,500	0	0.00%
46010. Water Sales	5,270,174	5,830,648	6,302,945	6,632,097	6,415,220	6,631,010	(1,087)	-0.02%
46020. Sewer Sales	5,119,288	5,567,931	6,028,597	6,382,032	6,157,480	6,428,591	46,559	0.73%
46015. Water Penalties	315,217	325,144	339,631	320,000	286,804	297,175	(22,825)	-7.13%
46300. Water Meter Sales	18,004	10,850	40,571	56,600	56,944	56,944	344	0.61%
46510. Connection Fees	0	0	940,963	997,500	997,500	997,500	0	0.00%
46480. Water Turn On Fee	9,730	14,500	13,389	10,000	10,700	10,700	700	7.00%
46485. Red Tag Fees	10,404	18,905	18,957	13,000	13,000	13,000	0	0.00%
48700. Rental Income-City Property	263,711							
8703 Bard (T-Mobile)	0	43,548	45,726	48,012	48,012	50,413	2,401	5.00%
8711 Bard (Verizon)	0	43,547	45,724	48,012	48,012	50,413	2,401	5.00%
1160 Coventry (T-Mobile)	0	42,213	44,324	46,540	46,540	48,867	2,327	5.00%
225 Florence (T-Mobile)	0	43,548	45,726	48,012	48,012	50,413	2,401	5.00%
233 Florence (AT&T)	0	45,726	48,012	50,413	50,413	52,933	2,520	5.00%
367 Poplar (T-Mobile)	0	43,548	45,726	48,012	48,012	50,413	2,401	5.00%
Total User Fees	11,017,087	12,044,255	13,972,158	14,706,730	14,233,149	14,744,872	38,142	0.26%
47010. Interest Income	42,975	40,259	133,795	43,144	130,000	77,513	34,369	79.66%
47990. Unrealized Gain/Loss Invest	(76,392)	(43,360)	95,283	0	0	0	0	0.00%
Total Interest Income	(33,417)	(3,101)	229,078	43,144	130,000	77,513	34,369	79.66%
48110. Capital Facility Fees	0	0	10,992	0	35,000	20,000	20,000	100.00%
48950. Reimbursements	14,707	11,363	20,488	10,000	80,000	10,000	0	0.00%
48990. Miscellaneous Income	70,540	59,731	24,434	15,000	90,000	15,000	0	0.00%
48995. Gain on Sale of Assets	0	0	3,400	75,000	15,000	0	(75,000)	-100.00%
Total Miscellaneous	85,247	71,094	59,314	100,000	220,000	45,000	(55,000)	-55.00%
Total Revenues	$11,068,917	$12,115,748	$14,260,550	$14,849,874	$14,583,149	$14,867,385	$17,511	0.12%



ANNUAL BUDGET SUMMARY (CONTINUED)

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2018 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget	$ Change	% Change
EXPENSES								
Public Works Administration	$789,078	$770,909	$813,751	$890,048	$846,922	$882,801	($7,247)	-0.81%
Water & Sewer Operations	3,846,743	3,956,476	4,017,675	5,008,387	4,849,898	5,363,156	$354,769	7.08%
Wastewater Treatment	2,508,698	2,838,023	2,769,984	3,200,758	3,110,697	3,717,819	$517,061	16.15%
Total Expenditures	$7,144,519	$7,565,408	$7,601,410	$9,099,193	$8,807,517	$9,963,776	$864,583	9.50%
Revenues Over (Under) Expenses before Other	$3,924,398	$4,550,340	$6,659,140	$5,750,681	$5,775,632	$4,903,609		
OTHER FINANCING SOURCES (USES)								
Transfer Out								
Water & Sewer Debt Service Fund	(3,785,420)	(3,881,663)	(637,505)	(3,545,148)	(3,482,481)	(4,237,064)		
Water & Sewer Capital Replace. Fund	0	(414,805)	(85,486)	(6,608,042)	(4,424,338)	(7,287,385)		
Change in IRMA Reserve	0	0	0	0	0	108,400		
Asset Impairment	0	59,493	0	0	0	0		
Total Other Financing Sources (Uses)	($3,785,420)	($4,236,975)	($722,991)	($10,153,190)	($7,906,819)	($11,416,049)		
Change in Payables/Receivables	($169,089)	$315,830	($272,596)	($739,290)	($739,290)	$0		
Net Change in Cash	($30,111)	$629,195	$5,663,553	($5,141,799)	($2,870,477)	($6,512,440)		
Beginning Cash Balance	$4,359,173	$4,329,062	$4,958,257	$10,621,810	$10,621,810	$7,751,333		
Ending Cash Balance	$4,329,062	$4,958,257	$10,621,810	$5,480,011	$7,751,333	$1,238,893		





	Personnel Services	Contractual Services	Materials & Supplies	Capital Outlay	Debt Service	Grand Total
Administration Division	$596,949	$261,076	$24,776	$0	$0	$882,801
Water and Sewer Division	2,236,859	2,200,330	925,967	0	0	5,363,156
Wastewater Division	1,706,711	1,380,631	630,477	0	0	3,717,819
	$4,540,519	$3,842,037	$1,581,220	$0	$0	$9,963,776
% Percentage	45.57%	38.56%	15.87%	0.00%	0.00%	100.00%

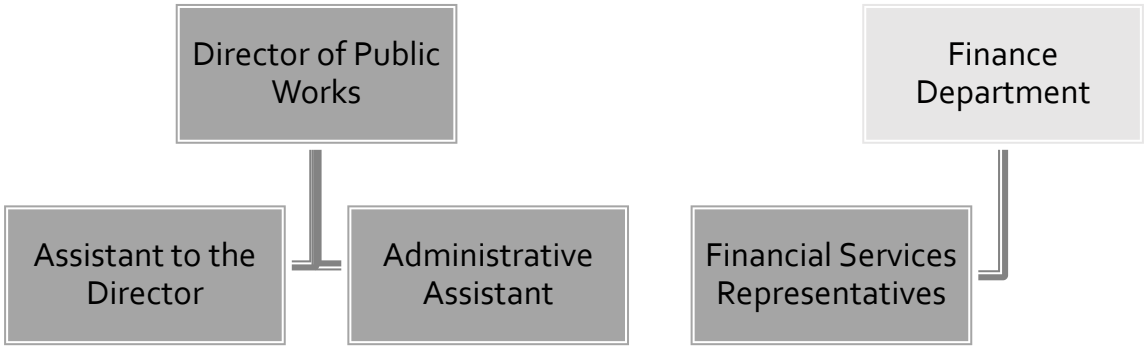
PUBLIC WORKS ADMINISTRATION DIVISION

STATEMENT OF ACTIVITIES

Providing clean, potable drinking water, treating wastewater, and implementing storm water improvement projects is a critical service of the City. This service is a collaboration among three departments: Public Works, Community Development and Finance. Public Works staff bear the brunt of responsibility and oversight for maintaining and improving the infrastructure and managing daily tasks. Community Development, through its Engineering Division, provides oversight regarding storm water management and Finance administers billing for services and debt management.

ORGANIZATIONAL CHART

While a collaboration of three departments, staffing assignments to the division include members of both the Public Works Department and the Finance Department.



PERSONNEL SUMMARY

Position	Fiscal 2017 Actual	Fiscal 2018 Actual	Fiscal 2019 Actual	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 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	1.00	1.00	1.00	1.00
Financial Services Rep	0.00	0.00	1.25	1.25	1.25	1.25
Utility Customer Service Representative	1.00	0.00	0.00	0.00	0.00	0.00
Total FTE	5.25	4.25	4.25	4.25	4.25	4.25

ACCOMPLISHMENTS

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

  Completion of the strategic plan is anticipated to be complete for FY 2020/21.

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

  Staff in various divisions and across divisions are continuing to be crossed trained and resources and equipment are shared between divisions.

- Identify and research outsourcing opportunities to improve efficiencies.

  The department has contracted out the Pre-Treatment Program after the Pre-Treatment Coordinator retired and will be reassessing administration of the program next year.

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

  IRMA provided a safety intern during the summer of 2019 to assist with JSA revisions. In addition, the Department's Policy Review Committee continues to review safety policies.

- Start preparation of documentation for APWA re-accreditation.

  In October, the department submitted its mid-term accreditation report to APWA. This report discussed organizational changes as well as policy/programs improvements recommended during the initial on-site visit.

- Implement an asset management program.

  Vendor selection will be complete in FY 2019/20 with implementation in FY 2020/21.

- Initiate a study of sanitary sewer and lift station capacity for new development.

  This goal is on-going and will be budgeted for later years. Small specific area studies have been completed such as Lift Station 22 (IL 31 – Woodlore).

OBJECTIVES

- Implement revised Public Works Department organizational structure.
- Implement an asset management program.
- Implement revised snow routes based on optimization efforts.
- Continue to 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.
- Start preparation of documentation for APWA re-accreditation.
- Finalize a Value Analysis of Department functions and complete a Departmental Strategic Plan.

ANNUAL BUDGET

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget	$ Change	% Change
54110. Wages-Full Time Employees	$390,495	$370,599	$381,144	$426,972	$426,972	$439,609	$12,637	2.96%
54115. Wages-Part Time Employees	0	7,182	11,174	13,126	0	0	(13,126)	-100.00%
54150. Wages-Overtime	0	75	9	0	0	0	0	0.00%
54200. Group Insurance	86,712	92,895	70,239	70,239	70,239	63,263	(6,976)	-9.93%
54301. Employer's Social Security	20,348	21,307	21,731	27,286	27,286	27,256	(30)	-0.11%
54302. Employer's IMRF	49,103	45,584	45,340	50,212	50,212	60,446	10,234	20.38%
54303. Employer's Medicare	4,759	4,983	5,083	6,382	6,382	6,375	(7)	-0.11%
Personnel Services	551,417	542,625	534,720	594,217	581,091	596,949	2,732	0.46%
55010. Professional Services	106,897	77,234	131,100	116,560	116,560	116,560	0	0.00%
55040. Annual Audit Services	6,974	6,965	6,000	6,300	6,300	11,321	5,021	79.70%
55140. Publishing Services	116	32	0	200	200	200	0	0.00%
55160. Postage & Freight	64,000	63,941	63,549	68,000	68,000	68,000	0	0.00%
55200. Training	3,367	1,674	3,355	3,220	3,220	3,220	0	0.00%
55220. Dues and Subscriptions	1,165	875	969	975	975	975	0	0.00%
55240. Insurance and Bonding Services	21,545	42,051	39,532	57,541	27,541	42,541	(15,000)	-26.07%
55260. Utilities	6,159	6,159	6,159	6,159	6,159	6,159	0	0.00%
55300. Maintenance Services-Buildings & Offices	9,525	9,525	9,525	12,000	12,000	12,000	0	0.00%
55340. Maintenance Services-Office Equipment	0	0	0	100	100	100	0	0.00%
Contractual Services	219,748	208,456	260,189	271,055	241,055	261,076	(9,979)	-3.68%
56000. Office Supplies	609	508	798	900	900	900	0	0.00%
56050. Computer Hardware & Software	1,003	1,981	452	1,176	1,176	1,176	0	0.00%
56060. Small Tools and Equipment	25	175	262	350	350	350	0	0.00%
56950. Stationery and Printing	16,276	17,114	17,255	22,350	22,350	22,350	0	0.00%
58900. Miscellaneous	0	50	75	0	0	0	0	0.00%
Materials & Supplies	17,913	19,828	18,842	24,776	24,776	24,776	0	0.00%
Total - Public Works Administration	$789,078	$770,909	$813,751	$890,048	$846,922	$882,801	($7,247)	-0.81%

ACCOUNT INFORMATION

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 Wages-Part Time Employees have been reduced as two seasonal positions have been eliminated.
- Group health care costs are expected to rise in aggregate, 0.56% over amounts budgeted in the previous year. Increases beyond 0.56% in any one department or division are offset by decreases in another department or division.
- 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. Employer

contributions to the pension plan are calculated by the IMRF and fluctuate based on demographic changes and investment rate of return. The City's contribution rate for 2020 is 13.75% of covered payroll.

- Budgeted in the Insurance and Bonding Services account are funds to provide one-time matching grants to participants of the City's overhead sewer program. Due to a lack of program applicants, funding for fiscal year 2020/21 was reduced.

WATER AND SEWER DIVISION

STATEMENT OF ACTIVITIES

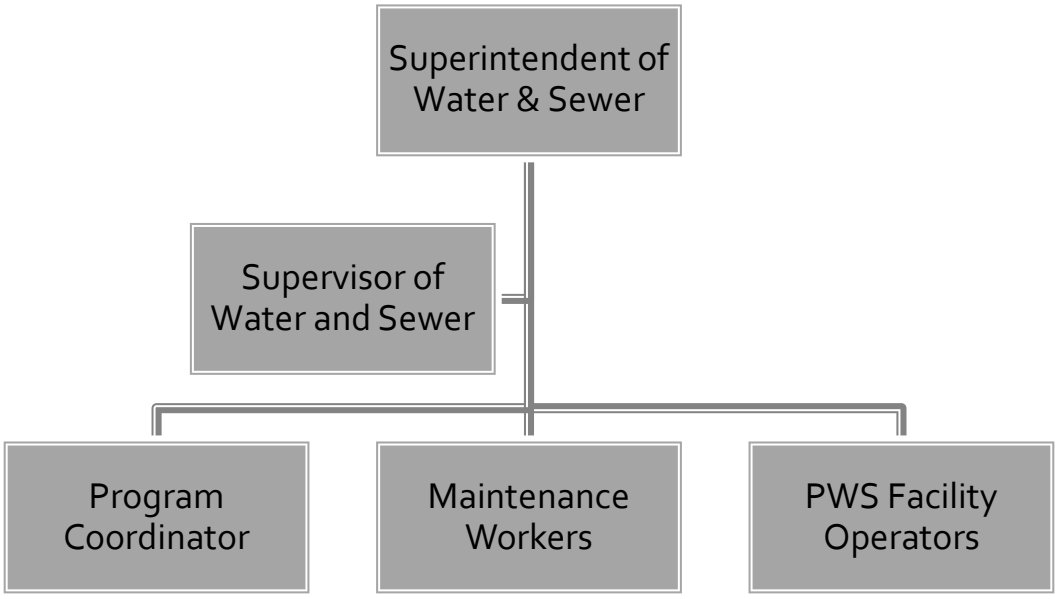
The Water and Sewer Division performs five primary functions:

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



PERSONNEL SUMMARY

Position	Fiscal 2017 Actual	Fiscal 2018 Actual	Fiscal 2019 Actual	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 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	0.00	0.00	0.00	0.00
Maintenance Worker	4.00	4.00	5.00	6.00	6.00	7.00
Financial Services Rep	0.00	0.00	1.00	1.00	1.00	1.00
Utility Customer Service Representative	0.00	1.00	0.00	0.00	0.00	0.00
Office Assistant	1.00	0.00	0.00	0.00	0.00	0.00
Total FTE	15.00	15.00	15.00	16.00	16.00	17.00

ACCOMPLISHMENTS

- 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 0.2 milligrams per liter (mg/L) to 0.5 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.

  We continue to maintain EPA standards and have no EPA violations. The new 0.5 mg/L CL2 residual minimum requirement in the distribution has created a new challenge, and we are working with B&W and our water model to determine a long term cost effective solution.

- 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.

  Staff updated the CIP after careful review and considerations.

- 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.

    This project is delayed due to waiting on the IEPA loan.

  - Water Treatment Plant #4 – New generator and electrical switchgear to replace existing aging equipment.

    Final closeout will be before end of budget year.

  - Water Treatment Plant #5 – Equipment replacement of failing iron filter and ion exchange softener.

    This project is delayed due to bidding.

  - 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.

    The contractor is in the process of designing the new panels.

- 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.
  - This goal is complete. The contractor cleaned the two ground storage tanks at Knaack.

- 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.

  - This goal is in progress as staff are utilizing this technology and this process will continue.

- 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.

    - This goal is ongoing. We completed analysis of the tributary area to Lift Station #9 and we are working on suggested improvements including manhole repairs 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.

    - This goal is ongoing. We continue to provide updated information to the City's GIS consultant.

- 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 is ongoing. We have met the required compliance of CMOM for 2019.

- 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.
    - This goal is ongoing. Information on lead and drinking water was included in the City's newsletter.

OBJECTIVES

- Meet all EPA water standards and receive zero EPA violations.
- Meet all EPA water standards and receive zero EPA violations. This will include required increase flushing of the distribution system to meet the minimum chlorine (CL2) residual.
- 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.

  - New Deep Well #19 – Construction of a new deep well, building, and raw water main transmission line to WTP#2.
  - 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 the second year of this two year project.
  - McCormick Water Tower area water main improvements – Includes new larger sized (12") water main for improved fire flows and reliability, and replacement of affected lead water service lines.
  - Main St. /CL Avenue water main improvements – included with intersection improvements.
- Power-wash a City water storage tank 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.
- Implement lead service line replacement policy and program.

ANNUAL BUDGET

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget	$ Change	% Change
54110. Wages-Full Time Employees	$1,171,771	$1,205,071	$1,250,820	$1,329,109	$1,329,109	$1,446,458	$117,349	8.83%
54115. Wages-Part Time Employees	9,843	11,820	21,951	21,210	$21,210	0	(21,210)	-100.00%
54150. Wages-Overtime	86,016	105,883	102,302	117,000	$117,000	120,000	3,000	2.56%
54200. Group Insurance	297,039	301,364	318,827	345,014	$345,014	335,178	(9,836)	-2.85%
54301. Employer's Social Security	75,693	78,707	81,440	90,974	$90,974	97,121	6,147	6.76%
54302. Employer's IMRF	158,220	161,736	159,789	170,063	$170,063	215,388	45,325	26.65%
54303. Employer's Medicare	17,703	18,407	19,046	21,277	$21,277	22,714	1,437	6.75%
Personnel Services	1,816,285	1,882,988	1,954,175	2,094,647	2,094,647	2,236,859	142,212	6.79%
55010. Professional Services	145,235	171,809	166,768	362,009	$269,700	340,309	(21,700)	-5.99%
55140. Publishing Services	468	339	389	600	$600	600	0	0.00%
55160. Postage & Freight	8,260	5,330	6,253	5,500	$6,000	5,500	0	0.00%
55200. Training	5,445	4,618	5,767	11,210	$7,600	11,210	0	0.00%
55220. Dues and Subscriptions	7,558	5,965	6,664	11,591	$11,301	11,591	0	0.00%
55240. Insurance and Bonding Services	69,149	57,693	61,298	102,033	$102,033	102,033	0	0.00%
55260. Utilities	514,875	531,834	545,908	630,000	$630,000	630,000	0	0.00%
55310. Examinations	950	1,860	2,075	2,390	$2,390	2,390	0	0.00%
55320. Maintenance Services-Operating Equipment	3,613	5,906	7,139	12,785	$12,785	12,785	0	0.00%
55350. Rent - Clothing	952	948	649	2,100	$1,400	1,400	(700)	-33.33%
55360. Radio Equipment Services	2,314	0	1,474	3,250	$3,250	3,250	0	0.00%
55390. Sidewalk Maintenance and Repair	8,904	13,465	7,585	9,000	$15,000	9,000	0	0.00%
55420. Plant Maintenance Services	336,706	261,309	153,867	244,700	$167,138	442,262	197,562	80.74%
55400. Storm Sewer Services	0	0	0	65,000	$65,000	65,000	0	0.00%
55440. Lines and Systems Maintenance	226,392	276,275	373,724	561,000	$571,000	561,000	0	0.00%
55630. State Filing Fee	0	0	0	1,000	$1,000	1,000	0	0.00%
55680. Rent - Buildings and Equipment	564	254	1,789	1,000	$1,500	1,000	0	0.00%
Contractual Services	1,331,385	1,337,605	1,341,349	2,025,168	1,867,697	2,200,330	175,162	8.65%
56000. Office Supplies	1,649	1,312	1,675	2,380	$1,750	2,380	0	0.00%
56030. Landscape Materials	488	429	767	1,200	$1,800	1,200	0	0.00%
56040. Motor Fuel & Lubricants	18,077	22,037	22,274	31,226	$27,500	31,226	0	0.00%
56050. Computer Hardware & Software	4,749	22,035	14,188	18,891	$20,391	30,586	11,695	61.91%
56060. Small Tools and Equipment	24,397	21,355	24,222	25,640	$25,350	25,640	0	0.00%
56070. Automotive Supplies	47,446	64,291	28,323	65,760	$65,760	65,760	0	0.00%
56080. Public Works Materials	26,606	21,203	29,788	44,200	$44,200	44,200	0	0.00%
56120. Clothing	9,325	10,460	9,925	14,160	$14,160	14,160	0	0.00%
56140. Water Meter Parts	41,161	36,161	44,644	105,625	$65,000	105,625	0	0.00%
56150. Fire Hydrants	34,482	27,419	29,472	35,000	$35,000	35,000	0	0.00%
56160. Salt	307,519	351,294	344,120	350,000	$380,000	375,000	25,000	7.14%
56170. Chemicals And Sealants	47,093	42,330	45,495	53,920	$53,920	53,920	0	0.00%
56180. Laboratory Supplies	7,526	7,555	8,214	8,000	$8,000	8,000	0	0.00%
56220. Water Tap Materials	22,103	23,541	21,181	23,500	$23,500	23,500	0	0.00%
56320. Operating Supplies	3,723	4,111	2,247	7,700	$7,700	7,700	0	0.00%
56420. Plant Maintenance Supplies	102,036	79,851	94,109	100,600	$110,600	100,600	0	0.00%
56950. Stationery and Printing	693	499	1,507	770	$2,923	1,470	700	90.91%
Materials & Supplies	699,073	735,883	722,151	888,572	887,554	925,967	37,395	4.21%
Total - Water & Sewer Operations	$3,846,743	$3,956,476	$4,017,675	$5,008,387	$4,849,898	$5,363,156	$354,769	7.08%

ACCOUNT INFORMATION

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.

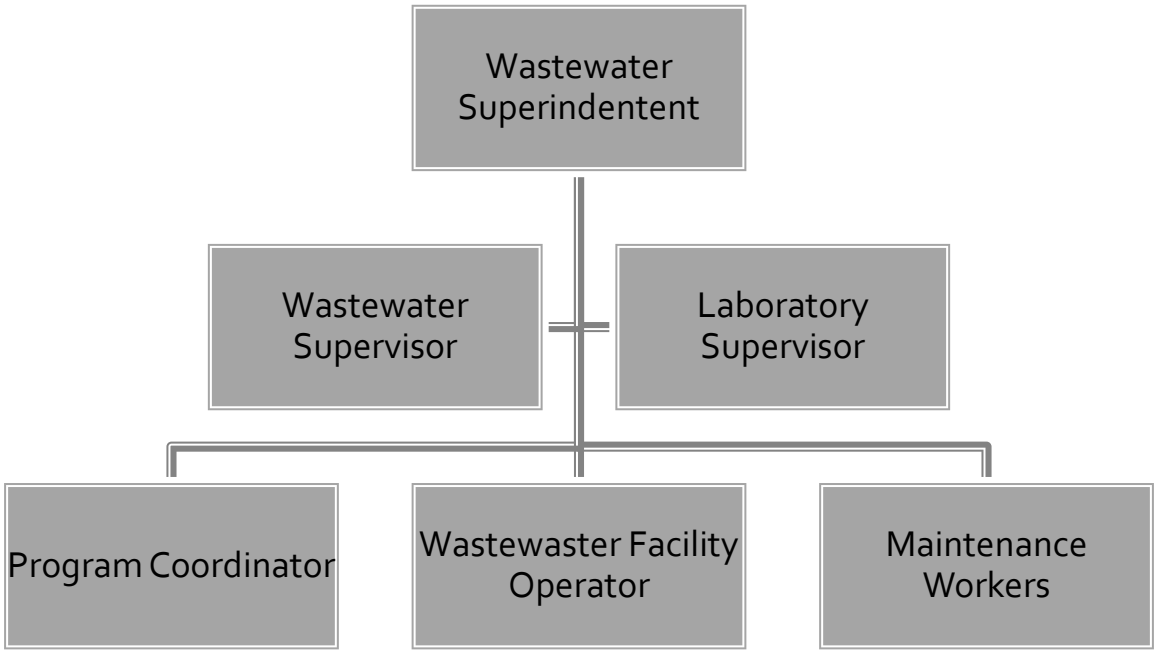
- Wages-Full Time Employees reflects the transfer of one Maintenance Worker position from the Streets Division in the General Fund.
- Funds budgeted for Wages-Part Time Employees have been reduced as three (3) summer seasonal and two (2) spring seasonal positions have been eliminated for fiscal year 2020/21.
- Group health care costs are expected to rise in aggregate, 0.56% over amounts budgeted in the previous year. Increases beyond 0.56% in any one department or division are offset by decreases in another department or division.
- 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. Employer contributions to the pension plan are calculated by the IMRF and fluctuate based on demographic changes and investment rate of return. The City's contribution rate for 2020 is 13.75% of covered payroll.
- Funds budgeted for Professional Services have been reduced. The reduction best reflects savings that can be achieved as the City has partnered with a new GIS provider.
- Funds budgeted for Plant Maintenance Services have increased. The increase best reflects amounts that are anticipated to be expended to for well repair and rehabilitation work. $132,562 represents a carry-over from the prior year for the rehabilitation of Well #16. The increase will also provide for roof repairs at water treatment plant #1 and at water treatment plant #4.
- Additional funds have been budgeted in the Computer Hardware & Software account. The increase best reflects amounts anticipated to be expended as the City partners with a new provider for GPS services. The increase will also allow for the implementation of new meter reading software and for the replacement of one laptop computer.
- In response to rising salt prices used in water treatment processes, additional funds have been budgeted in the Salt account.

WASTEWATER TREATMENT DIVISION

STATEMENT OF ACTIVITIES

The Wastewater Treatment Division is responsible for the operation and maintenance of two wastewater treatment facilities, twenty eight sanitary lift stations and three storm water stations. During the fiscal year 2018/2019, the facilities processed an average of 4.871 million gallons per day (MGD) or 1760.139 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 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



PERSONNEL SUMMARY

Position	Fiscal 2017 Actual	Fiscal 2018 Actual	Fiscal 2019 Actual	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 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	0.00	0.00
Program Coordinator	1.00	1.00	3.00	3.00	3.00	3.00
WW Collection Systems Operator	1.00	1.00	1.00	1.00	1.00	2.00
WW Facility Operator	1.00	2.00	0.00	0.00	0.00	0.00
Maintenance Worker	2.00	1.00	1.00	1.00	2.00	5.00
Total FTE	9.00	9.00	9.00	9.00	9.00	13.00

While the above chart shows additional staff assigned to the Wastewater Division, this is merely a shift from those employees previously assigned to Wastewater in the General Fund. No new positions are anticipated for the division. All wastewater activities have been united under the Water and Sewer Operation Fund starting with FY 2020/21.

ACCOMPLISHMENTS

The Wastewater Division is separated into five distinct sections:

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

<u>Wastewater Division Administration</u>

- Continue to provide oversight supervision, direction and proactive training for the entire Wastewater Division.

  This goal is met and on-going. For example, daily coordination meetings, biweekly project meetings, daily "10 minute safety discussions" and monthly "white board" trainings were all completed. The Division developed and implemented a "Guidelines and Expectations" document for employees. Major updates to the Division's Emergency Guidelines document also occurred.

- Comply with all Environmental Protection Agency mandates as they relate to the pretreatment of wastes accepted at the wastewater facilities.

All areas mandated for completion by the United States Environmental Protection Agency as cited in regulations 40 CFR 403 were completed. Examples of this include; annual inspections of Significant Industrial Users, submission of an Annual Pretreatment Report and review of Industrial Waste Surveys.

- Provide training opportunities for all wastewater staff, emphasizing communication, teamwork, leadership, management, safety and emergency response expectations and procedures.

  Training in these categories were attended by various staff member within the Division. A few examples of training from this past year include: Illinois Public Service Institute, business writing, supervisor reasonable suspicion class, and communication with tact and professionalism.

- Continue to identify, plan and oversee improvement projects including alternative treatment strategies or energy saving equipment changes.

  Wastewater staff has been following Illinois EPA changes to the Division's NPDES permits. In regards the nutrient reduction limits, implementation will require both Wastewater Treatment Plants to meet an effluent limit of 0.5 mg/L Total Phosphorus 12-month geometric mean by January 1, 2030.

- Prepare monthly discharge monitoring reports in addition to quarterly, semi-annual and annual sludge reports.

  All reports were completed in full, on time and as required by the NPDES permits. Wastewater staff also traveled to Springfield to discuss permit limitations with the IEPA staff. This meeting was considered a success and parasitic acid disinfection at WWTP #3 will continue without changes or interruptions.

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

  Wastewater staff has been following the Illinois EPA's changes to the Division's NPDES permits. The Division is currently in the process of working with the consultant to prepare the required Phosphorus Feasibility Assessment for WWTP #2.

Wastewater Division Treatment Plant Operations

- Comply at all times with the requirements of the NPDES permits.

  All reports were completed in full, on time and as required by the NPDES permits.

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

  Wastewater staff met the majority of all water quality standards throughout the year at both wastewater plants. Chlorides in Wastewater Treatment Plant #2's effluent has had its positives and negatives which staff continues to examine in search of a long term solution.

- Perform preventive maintenance to all treatment facility equipment.

  Wastewater staff are continually updating and improving the preventative maintain procedures for the wastewater plants and lift stations. Weekly, monthly, semi-annual and annual maintenance continues to be completed as part of the manufactures recommendations. Staff continue to utilize the FIXX software package for asset management which tracks work orders, staffing hours worked and historicizes all maintenance or repairs completed throughout the year.

- Provide around the clock emergency response for both treatment facilities.

  Adding SCADA at the wastewater plants and lift stations has allowed for quicker alarm and emergency response times. In addition, remote responses have increased for some alarm conditions which can be handled via iPads which reduces response times and onsite overtime funding within the Division.

- Involve all treatment staff in process control, maintenance and improvements made at each facility.

  The Division continues to share all important operational information with each other at daily morning meetings. This allows everyone in the Division to coordinate with one another to ensure nothing gets missed or overlooked.

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

  Wastewater staff continued to host numerous tours throughout the course of the budget year. College students, grade school students and Girl Scout Troops continue to be our largest visitors.

- Oversee and complete the Aluminum sulfate storage tank project at WWTP #2 scheduled for Budget Year 19'-20'.

The specification and design portion of the project was being completed throughout FY20. The actual construction phase of the project is scheduled for spring 2020.

- Oversee and complete the MCC replacement project at WWTP #3 scheduled for Budget Year 19'-20'.

  The specification and design portion of the project was being completed throughout the FY20. The actual construction phase of the project is scheduled for spring 2020.

Wastewater Division Lift Station Operations

- Complete construction and landscaping of Lift Station #9 and Lift Station #14's replacement reconstruction projects.

  The specification and design portion of the project was being completed throughout the FY20. The actual construction phase of the project is scheduled for spring 2020.

- 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.

  Staff will continue to address issues and try to implement proactive tactics.

- Oversee and complete the MCC replacement project at Lift Station #12 scheduled for Budget Year 19'-20'.

  The specification and design portion of the project was being completed throughout the FY20. The actual construction phase of the project is scheduled for spring 2020.

- Oversee and complete influent pump replacements at Lift Station #12 scheduled for Budget Year 19'-20'.

  The specification and design portion of the project was being completed throughout FY20. The actual construction phase of the project is scheduled for spring 2020.

- Continue effective implementation of long-term Capital Improvement programs to renew aging infrastructure.

  Wastewater staff continues to analyze and prioritize all required upgrades or replacements at all Wastewater Division facilities.

Wastewater Division Pretreatment

- Continue effective implementation of long-term Capital Improvement programs to renew aging infrastructure.

There were no incidents of interference or pass through at either wastewater treatment plant.

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

  The City and Wastewater Division continues to maintain legal authority through the Sewer Use Ordinance and the Pretreatment Program. The City has an Enforcement Response Plan (ERP), which is reviewed annually as part of the Pretreatment Report. Local Limits are reviewed every 5 years or when NPDES Permits are renewed for the WWTPs.

- Prepare annual pretreatment report.

  The 2018 Pretreatment Report was submitted on time (April 2019). The previous year's report is due by April 30 of every year.

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

  The City conducts annual inspections and annually monitors the three significant CIUs in Crystal Lake. Two of the CIUs are non–significant or zero dischargers. There were no significant reported issues associated with any SIU or CIU during the budget year.

- Identify any new SIUs and CIUs.

  There were no new SIUs or CIUs identified in Crystal Lake during the budget year.

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

  The FOG files are reviewed and updated monthly. A review of new FOG wastewater discharge questionnaires is also completed.

- Continue to complete a 100% review of dental offices in Crystal Lake to meet all USEPA compliance reporting documentation requirements for amalgam rule update.

  A final review to check that all required dental offices that are regulated through the amalgam guidelines have submitted a onetime compliance report. The deadline is October 12, 2020. Baxter & Woodman will be ensuring 100% compliance prior to May 1, 2020.

- Review auto and truck service facilities to update files and determine if new questionnaires or inspections are required.

Due to the Pretreatment Coordinator retiring there was no significant action that was implemented on this goal. These types of businesses are regulated through the sewer use ordinance. Currently vehicle maintenance inspections are only conducted if there is a complaint or possible issue that might be affecting the City sanitary or storm water collection system.

- Sample sectors of the collection system to identify localized conditions.

  No new sectors of the collection system that were sampled. There are areas of the collection system tend to have more issues caused by FOG, rags, and wipes. New chopper type pumps were installed in Lift Station #22 during calendar year 2019 which have had a significant improvement in the rag issues at the facility.

- Continue to provide plant data to the public through requests.

  At the request of the Fox River Study Group (FRSG), the City has supplied plant flow and sample data to the group. This includes the stream. All of this helps with the Fox River watershed study and updating of the implementation plan.

Wastewater Division Laboratory Operations & Analysis

- Perform Continue to analyze laboratory operations and procedures to more effectively utilize the expertise of the Laboratory Supervisor duties.

  This goal is in-progress as management continues to evaluate divisional roles and duties.

- Perform permit required in-house sampling and analysis including to arrange for outside contract analysis.

  The Division utilized a hybrid approach in regards to ample analysis with a mix of in-house testing and contracted laboratory services. This was considered a success as all testing was performed on time and as required.

- Prepare NPDES monthly, quarterly and annual reports.

  All reports were completed on time and as required. In addition to these, wastewater staff also worked on the renewal of Plant #3's NPDES permit.

- Perform maintenance, calibration of lab equipment and maintain a QA/QC (quality assurance/quality control) program to ensure analytical accuracy.

  All testing was completed utilizing and under the strict guidance of "Standard Methods."

- Research new equipment and methods.

Wastewater staff purchased the new ICP-OES unit. It was delivered in late October 2019. Staff is still learning how to operate the equipment. Once proficient, staff will be able to increase testing in-house which will save on contracted lab fees.

- Support wastewater treatment process control with sampling and analysis.

  The laboratory staff regularly reports any inferior results to operations staff at daily morning meetings. At that point, wastewater staff would have a detailed discussion as to how to correct the situation. This practice keeps communication and coordination flowing through all aspects of the Division.

- Oversee and complete the purchase of a new Discrete Analyzer AQ1 unit scheduled for Budget Year 19'-20'.

  This goal is no longer applicable. It was decided early in the budget year that the purchase of the ICP-OES unit would be more beneficial to the laboratory and the Division as a whole. Because of this, the purchase of the Discrete Analyzer AQ1 unit was eliminated.

OBJECTIVES

Wastewater Administration

- Continue to provide direction and oversight to assist Wastewater staff to obtain higher levels of wastewater and Public Works certifications.
- Continue to prevent NPDES permit violations, sanitary sewer overflows or basement back-ups.
- Complete an asset management inventory and prioritization tool transfer to the new full scale PW asset management software.
- Oversee the running of the pretreatment program by the contracted consultant. Ensure the Division is meeting all USEPA requirements and utilizing best practices as staff and funding allow.

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.

- Oversee and complete the Aluminum sulfate storage tank project at WWTP #2 scheduled for FY21.
- Oversee and complete the MCC and PEP's pump replacement project at WWTP #3 scheduled for FY21. Oversight will include eliminating incidents of inferior operations or the need for change orders as part of the project.

Wastewater Lift Stations

- Complete large scale upgrade construction projects at Lift Station #9, Lift Station #14 and Lift Station #16. To include eliminating incidents of inferior operations, sanitary sewer overflows or the need for change orders as part of the project.
- Continue to work on eliminating all sanitary sewer overflows (SSOs), basement back-ups from a direct result of lift station operations. Improve effectiveness and efficiency of lift station inspections and equipment.
- Oversee and complete the MCC and headwork's pump replacement project at Lift Station #12 scheduled for FY21. Oversight will include eliminating incidents of inferior operations or the need for change orders as part of the project.

Wastewater Pretreatment

- Submit the City of Crystal Lake approved Local Limits report and updated Sewer Use Ordinance to the USEPA for approval.
- Maintaining legal authority and an enforcement response plan and annually review local limits.
- Update and re-commit to the Fats, Oils & Grease (FOG) program as staff levels and funding allow.
- Complete the USEPA required Annual Pretreatment report.

Wastewater Laboratory Analysis

- Optimize the use of the newly purchased ICP-OES unit in FY20 by running metals required on NPDES Permit.
- Reduce outside contract laboratory analyses spending by running a large portion of the required analysis in-house including metal analyses for sludge and industrial discharges.
- Write the method and easy understood SOP for Metal analyses with the newly purchased ICP-OES unit.

- Pass all the analyses run in-house, including any metals run with the ICP-OES unit which is required by passing the Environmental Protection Agency's annual DMRQA Studies.

ANNUAL BUDGET

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget	$ Change	% Change
54110. Wages-Full Time Employees	$665,885	$703,577	$737,476	$827,040	$827,040	$1,082,497	$255,457	30.89%
54115. Wages-Part Time Employees	20,140	17,715	10,980	21,000	21,000	0	(21,000)	-100.00%
54150. Wages-Overtime	33,792	72,610	47,856	60,000	60,000	86,240	26,240	43.73%
54200. Group Insurance	169,980	179,889	193,275	196,125	196,125	287,863	91,738	46.78%
54301. Employer's Social Security	43,155	47,491	46,894	56,113	56,113	72,462	16,349	29.14%
54302. Employer's IMRF	88,296	96,065	92,158	97,863	97,863	160,702	62,839	64.21%
54303. Employer's Medicare	10,093	11,107	10,967	13,123	13,123	16,947	3,824	29.14%
Personnel Services	1,031,341	1,128,454	1,139,606	1,271,264	1,271,264	1,706,711	$435,447	34.25%
55010. Professional Services	108,592	174,897	82,873	142,945	152,845	183,345	40,400	28.26%
55080. Pest Control Services	4,130	3,060	2,520	1,782	2,073	2,600	818	45.90%
55140. Publishing Services	134	712	567	450	699	450	0	0.00%
55160. Postage & Freight	502	455	1,014	1,500	1,000	1,000	(500)	-33.33%
55200. Training	11,120	9,753	10,269	10,860	10,860	14,115	3,255	29.97%
55220. Dues and Subscriptions	13,794	7,275	8,516	7,343	7,342	7,669	326	4.44%
55240. Insurance and Bonding Services	50,387	30,419	32,180	46,091	46,091	60,254	14,163	30.73%
55260. Utilities	361,267	321,107	371,405	385,400	385,400	389,700	4,300	1.12%
55310. Examinations	638	933	1,182	1,812	1,812	1,812	0	0.00%
55360. Radio Equipment Services	691	0	0	700	700	700	0	0.00%
55420. Plant Maintenance Services	258,404	542,305	465,202	603,849	503,849	669,486	65,637	10.87%
55630. State Filing Fee	47,500	47,500	47,500	47,500	47,500	48,500	1,000	2.11%
55680. Rent - Buildings and Equipment	412	4,358	1,777	1,000	1,000	1,000	0	0.00%
Contractual Services	857,571	1,142,774	1,025,005	1,251,232	1,161,171	1,380,631	$129,399	10.34%
56000. Office Supplies	5,427	5,286	5,444	5,500	5,500	5,630	130	2.36%
56030. Landscape Materials	1,325	3,739	4,009	2,500	2,950	2,500	0	0.00%
56040. Motor Fuel & Lubricant	12,445	18,206	17,150	11,270	18,820	16,540	5,270	46.76%
56050. Computer Hardware & Software	2,938	9,239	7,046	8,805	8,805	15,205	6,400	72.69%
56060. Small Tools and Equipment	36,005	39,338	34,759	35,500	35,500	36,140	640	1.80%
56070. Automotive Supplies	17,318	18,438	7,346	17,025	17,025	20,175	3,150	18.50%
56080. Public Works Materials	408	0	0	0	0	0	0	0.00%
56120. Clothing	11,082	11,885	10,365	11,235	11,235	13,575	2,340	20.83%
56170. Chemicals And Sealants	242,663	240,193	264,120	348,000	340,000	273,000	(75,000)	-21.55%
56180. Laboratory Supplies	21,970	30,016	23,136	26,467	26,467	26,467	0	0.00%
56420. Plant Maintenance Supplies	268,205	190,455	231,998	211,960	211,960	221,245	9,285	4.38%
Materials & Supplies	619,786	566,795	605,373	678,262	678,262	630,477	(47,785)	-7.05%
Total - Wastewater Treatment	$2,508,698	$2,838,023	$2,769,984	$3,200,758	$3,110,697	$3,717,819	$517,061	16.15%

ACCOUNT INFORMATION

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 2020/21, funds for Storm Sewer Lift Station Division operations are included in the Wastewater Treatment Division of the Public Works Department in the Water and Sewer Operating Fund. In prior years, Storm Lift Station Division operations were accounted for in the General Fund.
- Wages-Full Time Employees reflects the transfer of one Maintenance Worker position from the Streets Division in the General Fund.
- Funds budgeted for Wages-Part Time Employees have been reduced as four (4) summer seasonal positions have been eliminated for fiscal year 2020/21.
- Additional funds have been requested for Overtime. The increase is necessary as staff will be required to monitor by-pass operations at lift station #12 while the lift station is undergoing repair.
- Group health care costs are expected to rise in aggregate, 0.56% over amounts budgeted in the previous year. Increases beyond 0.56% in any one department or division are offset by decreases in another department or division.
- 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. Employer contributions to the pension plan are calculated by the IMRF and fluctuate based on demographic changes and investment rate of return. The City's contribution rate for 2020 is 13.75% of covered payroll.
- Additional funds have been requested for Professional Services. The increase will provide for capacity assessment studies at lift stations #8, #13 and #17, assistance in writing specifications for lift station lining and grouting and for pretreatment consulting services.
- Additional funds have been requested for Plant Maintenance Services. The increase will provide for lining of wet wells at various lift station locations throughout the City, roof replacement at lift station #22, removal of soft starters at lift stations #11, #13 and #26, replacement of windows in the laboratory building, variable frequency drive replacements for return activated sludge pumps #5 and #6, and to expand the dry fog system at wastewater treatment plant #2. Projects completed in fiscal year 2019/20 included lift station isolation valve replacements, suction and discharge valve replacements on return activated sludge pumps #1 through #3 at wastewater treatment

plant #2 and installation of programmable logic controllers in the main control panel at wastewater treatment plant #3.

- Additional funds have been budgeted in the Computer Hardware & Software account. The increase best reflects amounts anticipated to be expended as the City partners with a new provider for GPS services. The increase will also allow for the implementation of product support for wastewater treatment plant SCADA.
- In response to decreases in prices for liquid alum and for polymer that are used in wastewater treatment processes, funds budgeted in the Chemicals and Sealants account have been reduced.
- Funds budgeted for Plant Maintenance Supplies have increased. The increase best reflects amounts anticipated to be expended for emergency generator maintenance. The increase also provides for the expansion of the dry fog system at wastewater treatment plant #3.

WATER AND SEWER DEBT SERVICE FUND

STATEMENT OF ACTIVITIES

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.

ANNUAL BUDGET

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget	$ Change	% Change
REVENUES								
46510. Connection Fees	$175,585	($58,292)	$0	$0	$0	$0	$0	0.00%
Total User Fees	175,585	(58,292)	0	0	0	0	0	0.00%
47010. Interest Income	423	754	26,837	0	0	0	0	0.00%
Total Interest Income	423	754	26,837	0	0	0	0	0.00%
Total Revenues	$176,008	($57,538)	$26,837	$0	$0	$0	$0	0.00%
EXPENDITURES								
City Administration	$1,449	$1,603	$1,559	$1,500	$8,726	$2,000	$500	33.33%
Debt Service	2,901,292							
2009A GO Bonds	0	190,484	190,818	191,570	1,005,226	0	(191,570)	-100.00%
2009C GO Bonds	0	215,056	221,977	0	0	0	0	0.00%
2012 GO Bonds (Refunding)	0	253,331	252,468	243,696	243,696	0	(243,696)	-100.00%
2012 GO Bonds (New)	0	263,962	264,379	264,712	264,712	264,962	250	0.09%
2013 GO Bonds	0	700,000	702,975	700,463	700,463	702,625	2,162	0.31%
2014 GO Bonds	0	1,009,862	1,008,913	1,012,213	1,012,213	1,009,613	(2,600)	-0.26%
2015 GO Note	0	237,083	237,803	238,394	238,394	238,877	483	0.20%
2019A GO Bonds	0	0	0	0	0	212,886	212,886	100.00%
2019B GO Bonds	0	0	0	0	0	416,741	416,741	100.00%
IEPA Wastewater Loan (WWTP #2, WWTP #3)	0	378,169	860,930	892,600	892,486	892,486	(114)	-0.01%
IEPA Water Loan A (WTP #2)	0	0	0	0	0	496,874	496,874	100.00%
Total Expenditures	$2,902,741	$3,249,550	$3,741,822	$3,545,148	$4,365,916	$4,237,064	$464,724	12.32%
Revenues Over (Under) Expenses before Other Financing Sources (Uses)	($2,726,733)	($3,307,088)	($3,714,985)	($3,545,148)	($4,365,916)	($4,237,064)		

ANNUAL BUDGET (CONTINUED)

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget	$ Change	% Change
OTHER FINANCING SOURCES (USES)								
Bond Proceeds	$0	$0	$0	$0	$715,401	$0		
Bond Premium (Discount)	0	0	0	0	85,362	0		
Transfer In								
Water & Sewer Fund	3,785,420	3,881,663	637,505	3,545,148	3,482,481	4,237,064		
Total Other Financing Sources (Uses)	$3,785,420	$3,881,663	$637,505	$3,545,148	$4,283,244	$4,237,064		
Change in Payables/Receivables	$35,107	$0	$0	$0	$0	$0		
Net Change in Cash	$1,093,794	$574,575	($3,077,480)	$0	($82,672)	$0		
Beginning Cash Balance	$1,491,783	$2,585,577	$3,160,152	$82,672	$82,672	$0		
Ending Cash Balance	$2,585,577	$3,160,152	$82,672	$82,672	$0	$0		

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

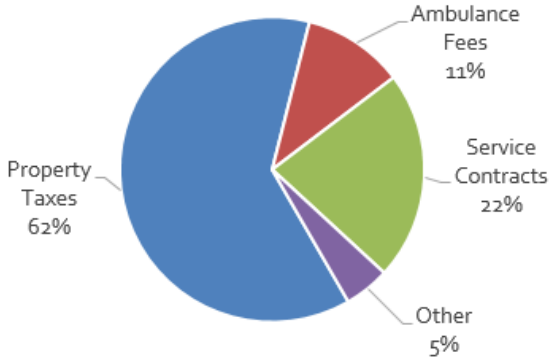
FISCAL YEAR 2020/21

FIRE RESCUE FUND

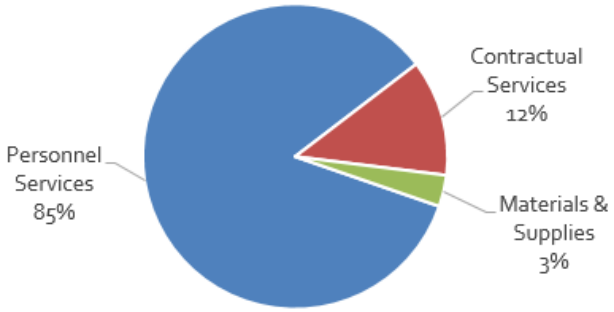
ANNUAL BUDGET SUMMARY

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget	$ Change	% Change
REVENUES								
40050. Property Tax - Fire/Rescue	$6,447,301	$6,527,969	$6,522,369	$6,613,748	$6,599,958	$6,850,922	$237,174	3.59%
41700. Grant Proceeds - State of IL	6,888	10,694	8,378	2,000	2,000	2,000	$0	0.00%
41900. Grant Proceeds - Other	1,000	4,370	4,638	0	0	0	$0	0.00%
42305. Knox Box Application Fee	260	20	0	0	0	0	$0	0.00%
45050. Alarm System Monitoring Fees	378,609	391,136	401,289	380,000	404,196	408,238	$28,238	7.43%
45205. CPR Instruction	4,325	1,542	0	0	0	0	$0	0.00%
45500. Ambulance Services	1,303,377	1,360,208	1,422,973	1,350,000	1,240,971	1,181,229	($168,771)	-12.50%
45510. Fire Recovery Fees	56,124	44,104	30,150	20,000	26,211	26,211	$6,211	31.06%
45550. Intergovernmental Services	2,175,631	2,215,239	2,275,291	2,400,000	2,353,588	2,436,799	$36,799	1.53%
47010. Interest Income	16,690	5,787	104,541	21,000	25,000	36,684	$15,684	74.69%
48110. Capital Facility Fees	7,990	6,906	51,625	0	75,000	50,000	$50,000	0.00%
48950. Reimbursements	14,050	70,787	28,328	2,500	36,000	2,500	$0	0.00%
48990. Miscellaneous Income	59,937	218,641	0	5,000	5,000	5,000	$0	0.00%
48995. Gain on Sale of Assets	0	0	10,475	55,000	0	0	($55,000)	-100.00%
Total Revenues	$10,472,182	$10,857,403	$10,860,057	$10,849,248	$10,767,924	$10,999,583	$150,335	1.39%
EXPENDITURES								
Fire Rescue	$10,079,549	$9,672,858	$10,077,369	$10,661,684	$10,661,684	$10,957,531	$295,847	2.77%
Total Expenditures	$10,079,549	$9,672,858	$10,077,369	$10,661,684	$10,661,684	$10,957,531	$295,847	2.77%
Revenues Over (Under) Expenditures before	$392,633	$1,184,545	$782,688	$187,564	$106,240	$42,052		
OTHER FINANCING SOURCES (USES)								
Transfer Out								
Capital Replacement Fund	0	(538,839)	(346,314)	(1,386,153)	(655,468)	(2,009,337)		
Change in IRMA Reserve	0	0	0	0	0	369,000		
Total Other Financing Sources (Uses)	$0	($538,839)	($346,314)	($1,386,153)	($655,468)	($1,640,337)		
Net Change in Fund Balance	$392,633	$645,706	$436,374	($1,198,589)	($549,228)	($1,598,285)		
Beginning Fund Balance	$3,072,780	$3,465,413	$4,111,119	$4,547,493	$4,547,493	$3,998,265		
Restricted or Assigned Fund Balance	(195,003)	(668,052)	(1,453,493)	(254,904)	(329,904)	(379,904)		
Available Fund Balance	$3,270,410	$3,443,067	$3,094,000	$3,094,000	$3,668,361	$2,020,076		

Fire Rescue Fund Revenue by Type



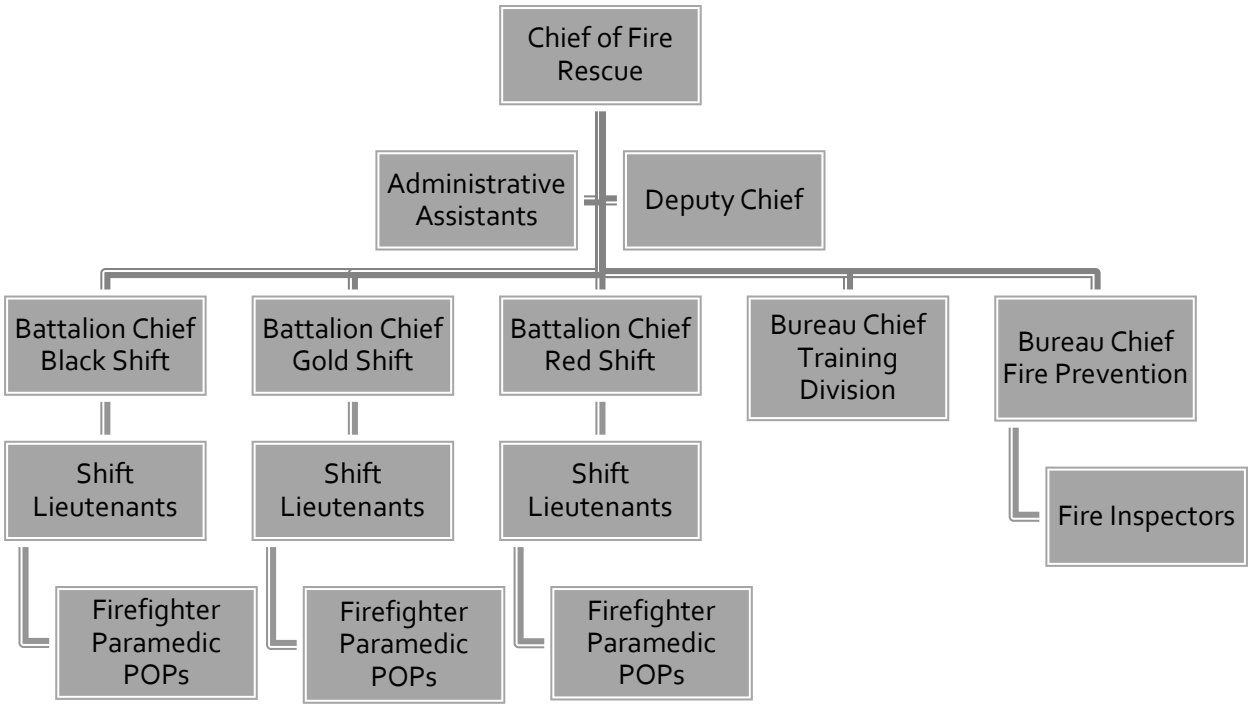
Fire Rescue Fund Expenditures by Object



STATEMENT OF ACTIVITIES

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 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. Capital acquisition and replacement associated with Fire Rescue activities are accounted for in the Capital & Equipment Replacement Fund of the City.

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

Position	Fiscal 2017 Actual	Fiscal 2018 Actual	Fiscal 2019 Actual	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 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

- Continued regular City-wide Emergency Management

  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.

  Training was held as we transitioned from the EOC Call Log database to Gov QA. City personnel were trained on the changes and simulated calls for service were used to exercise the new software.

- 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 is at the end of its serviceable life. Several components 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 Starcom 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.

  The transition to the Starcom 21 system will take place on 1/2/20 for Fire Rescue.

- 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.

  The CLWAN system continues to operate efficiently.

- 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.

  NIMS has been revamped. Our current certifications remain valid. As additional courses become available, we will roll them out to City staff for compliance.

- 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.

  The Fire Command Staff continues to meet regularly to exchange ideas. Opportunities have been provided to each Command Staff member to experience growth in their areas of responsibility through experiences and training.

- 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.

  The City recently expanded the Nixle account held by the police department to be used City-wide. This tool has the potential to deliver similar messages to our community that the AM radio station would have provided at a lower cost.

- 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.

  This program has been slow to implement with other projects taking priority.

- Evaluate the current response area assigned to each fire station in an effort to improve response time based upon the current response plan.

  The Automatic Vehicle Location (AVL) feature in the CAD software was turned on earlier this year. Fire Rescue is now being dispatched based upon closest unit rather than response area.

- 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.

  This project has had limited attention due to the commercial fire pumper project taking priority.

OBJECTIVES

- Continue regular City-wide Emergency Management Training. 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. A reliable fleet of apparatus designed to fulfill the mission of the Fire Rescue Department is key to providing consistent service delivery at an affordable cost. Continuing with current practice of utilizing various methods of funding apparatus purchases along with evaluation of vehicle utilization to deliver service will be a focus in this fiscal year. Fire suppression and EMS are the backbone of our mission.

- Provide for enhanced customer service in the areas of fire prevention and emergency management. Continued support of the Crystal Lake Wireless Alarm Network (CLWAN) and enhancing the capabilities of the City's GIS platform. Providing accurate situational awareness for staff during times of high call volume and limited resources is essential for

prompt service delivery during an activation of the City's command center and emergency operations center.

- Continue to work at maintaining 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.

- Provide for prompt, efficient and dependable emergency response. Evaluate the options for conducting a revised station and staffing study to provide direction for future expansion of Fire Rescue services designed to reduce response times and improve service delivery.

- Promote the expansion of the City's messaging system subscriber base thereby reaching a larger number of residents with community and emergency messages. Obtain Integrated Public Alert Warning System (IPAWS) approval to be able to send messages to our community utilizing this federal message system through the Federal Emergency Management Agency (FEMA).

- 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 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

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget	$ Change	% Change
54110. Wages-Full Time Employees	$6,272,140	$6,399,918	$6,808,312	$7,189,383	$7,189,183	$7,399,586	$210,203	2.92%
54115. Wages-Part Time Employees	19,463	17,877	27,015	28,948	26,970	29,630	$682	2.36%
54150. Wages-Overtime	378,621	374,242	367,963	399,440	483,416	424,380	$24,940	6.24%
54200. Group Insurance	1,170,495	1,260,214	1,369,747	1,369,747	1,369,747	1,389,995	$20,248	1.48%
Personnel Services	7,840,719	8,052,251	8,573,037	8,987,518	9,069,316	9,243,591	$256,073	2.85%
55010. Professional Services	300,180	584,120	483,055	395,500	387,500	371,000	($24,500)	-6.19%
55040. Annual Audit Services	4,526	3,494	3,500	3,500	3,500	4,486	$986	28.17%
55140. Publishing Services	866	1,026	897	1,000	1,000	1,000	$0	0.00%
55160. Postage & Freight	1,337	1,101	1,168	1,500	1,500	1,500	$0	0.00%
55200. Training	58,845	43,926	61,372	54,425	22,700	57,600	$3,175	5.83%
55220. Dues and Subscriptions	8,842	15,806	15,667	15,705	15,562	15,855	$150	0.96%
55240. Insurance and Bonding Services	470,583	342,269	400,307	519,725	519,725	519,725	$0	0.00%
55260. Utilities	44,151	44,563	45,543	59,512	59,512	59,512	$0	0.00%
55300. Maintenance Services-Buildings & Offices	67,868	111,099	42,666	77,119	71,520	80,463	$3,344	4.34%
55310. Examinations	18,278	22,585	4,130	28,800	8,000	25,420	($3,380)	-11.74%
55320. Maintenance Services-Operating Equip.	38,979	31,780	43,518	29,688	33,529	36,650	$6,962	23.45%
55340. Maintenance Services-Office Equipment	602	765	515	675	675	675	$0	0.00%
55360. Radio Equipment Services	122,524	129,672	142,220	165,695	165,695	176,735	$11,040	6.66%
Contractual Services	1,137,581	1,332,206	1,244,558	1,352,844	1,290,418	1,350,621	($2,223)	-0.16%
56000. Office Supplies	7,334	8,096	6,734	7,500	7,550	7,550	$50	0.67%
56020. Cleaning Supplies	3,241	2,851	2,991	4,700	4,700	4,700	$0	0.00%
56040. Motor Fuel & Lubricants	46,860	49,996	55,451	56,485	50,250	55,275	($1,210)	-2.14%
56050. Computer Hardware & Software	16,356	21,531	22,985	27,220	21,218	24,330	($2,890)	-10.62%
56060. Small Tools and Equipment	70,193	75,826	69,588	94,015	91,267	81,775	($12,240)	-13.02%
56070. Automotive Supplies	93,720	94,961	69,872	92,230	90,780	93,609	$1,379	1.50%
56120. Clothing	43,699	35,140	32,153	39,172	36,185	96,080	$56,908	145.28%
Materials & Supplies	281,403	288,401	259,774	321,322	301,950	363,319	$41,997	13.07%
57030. Capital - Automotive Equipment	683,147	0	0	0	0	0	$0	0.00%
57160. Capital-Departmental Equipment	136,699	0	0	0	0	0	$0	0.00%
Capital Outlay	819,846	0	0	0	0	0	$0	0.00%
Total - Fire Rescue	$10,079,549	$9,672,858	$10,077,369	$10,661,684	$10,661,684	$10,957,531	$295,847	2.77%

ACCOUNT INFORMATION

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.

- Group health care costs are expected to rise in aggregate, 0.56% over amounts budgeted in the previous year. Increases beyond 0.56% in any one department or division are offset by decreases in another department or division.
- Funds budgeted for Professional Services have been reduced. The reduction best reflects savings that can be achieved as the City has partnered with a new GIS provider. The decrease in funding also represents a reduction in anticipated costs for legal services as

labor negotiations concluded in a previous year. Funds budgeted in fiscal year 2019/20 for strategic planning will not be expended.

- Funds budgeted for Training have increased. The increase best reflects amounts that are anticipated to be expended to send three new hires to basic training at the firefighter academy.
- Additional funds have been requested in the Building and Offices Maintenance account. The increase will provide for carpet replacement in Fire Station #3 and for generator inspections and load bank testing.
- In response to rising costs for medical oxygen, funds budgeted in the Operating Equipment Maintenance account have increased. The increase will also provide for annual performance testing of SCBA equipment.
- Funds budgeted in the Computer Hardware & Software account have been reduced as four mobile computers were anticipated to be replaced in fiscal year 2019/20. Only three are anticipated to be replaced in fiscal year 2020/21.
- Funds budgeted for Small Tools and Equipment have been reduced as costs associated with the replacement of bunker gear and firefighter helmets have been moved to the Clothing account. Funds budgeted in Small Tools and Equipment will provide for the purchase of a fire suppression system for the backup data center.
- Funds budgeted for Clothing have increased as costs associated with the replacement of bunker gear and firefighter helmets have been moved from Small Tools and Equipment. In addition, increased funding was requested in order to provide for the purchase of Nomex particulate hoods and for thirty ballistic vests.

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2020/21

OTHER FUNDS

MOTOR FUEL TAX FUND

STATEMENT OF ACTIVITIES

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 improvement projects.

ANNUAL BUDGET SUMMARY

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget	$ Change	% Change
REVENUES								
41210. Motor Fuel Tax - IL	$1,064,996	$1,072,190	$1,065,889	$1,064,000	$1,398,931	$1,328,633	$264,633	24.87%
41700. Grant Proceeds - State of IL IDOT (US 14/Virginia)	0	0	0	19,757	19,757	0	($19,757)	-100.00%
41800. Grant Proceeds - Federal CMAQ (US 14/Virginia)	0	0	0	121,583	121,583	0	($121,583)	-100.00%
47010. Interest Income	56,994	54,505	123,942	29,487	85,000	64,834	$35,347	119.87%
47990. Unrealized Gain/Loss on Invest	(14,075)	(9,183)	17,119	0	0	0	$0	0.00%
48950. Reimbursements	301,404	39,648	21,530	24,858	24,858	0	($24,858)	-100.00%
Willow Creek (Main/CL Ave)	0	0	0	0	0	115,909	$115,909	100.00%
Metra (Congress Parkway)	0	590,650	(590,650)	0	0	0	$0	0.00%
CL Park District (Salt)	0	3,943	5,355	2,000	2,000	2,030	$30	1.50%
Dorr Township (Briarwood/IL 176)	0	0	87,880	100,776	0	0	($100,776)	-100.00%
CL Park District (Prairie Trail)	0	3,158	0	0	0	0	$0	0.00%
CL Park District (Ackman Crossing)	0	0	0	9,000	9,000	0	($9,000)	-100.00%
CL Park District (Huntley Crossing)	0	0	0	20,000	20,000	0	($20,000)	-100.00%
McHenry County (Prairie Trail)	0	3,158	0	0	0	0	$0	0.00%
McHenry County (South Main Street)	0	0	23,972	395,000	395,000	0	($395,000)	-100.00%
McHenry County (US 14/Virginia)	0	0	35,729	54,111	54,111	0	($54,111)	-100.00%
McHenry County (Ackman Crossing)	0	0	0	336,721	336,721	0	($336,721)	-100.00%
McHenry County (Huntley Crossing)	0	0	0	40,000	40,000	0	($40,000)	-100.00%
Total Revenues	$1,409,319	$1,758,069	$790,766	$2,217,293	$2,506,961	$1,511,406	($705,887)	-31.84%

ANNUAL BUDGET SUMMARY (CONTINUED)

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget	$ Change	% Change
EXPENDITURES								
Community Development	$1,260,238	$386,647	$626,021	$941,000	$863,000	$941,000	$0	0.00%
Total Expenditures	$1,260,238	$386,647	$626,021	$941,000	$863,000	$941,000	$0	0.00%
Revenues Over (Under) Expenditures	$149,081	$1,371,422	$164,745	$1,276,293	$1,643,961	$570,406		
OTHER FINANCING SOURCES (USES)								
Transfer Out								
Capital Replacement Fund	0	(353,468)	(152,635)	(3,514,875)	(2,084,026)	(2,740,365)		
Total Other Financing Sources (Uses)	$0	($353,468)	($152,635)	($3,514,875)	($2,084,026)	($2,740,365)		
Net Change in Fund Balance	$149,081	$1,017,954	$12,110	($2,238,582)	($440,065)	($2,169,959)		
Beginning Fund Balance	$5,347,470	$5,496,551	$6,514,505	$6,526,615	$6,526,615	$6,086,550		
Restricted or Assigned Fund Balance	0	0	0	0	0	0		
Available Fund Balance	$5,496,551	$6,514,505	$6,526,615	$4,288,033	$6,086,550	$3,916,591		

ACCOMPLISHMENTS

- Oversee the construction of the Route 14 and Virginia Road Intersection Improvement.

  The construction of the intersection improvement was completed.

- Continue engineering of the Crystal Lake Avenue and Main Street improvement. Public utility and railroad relocations are anticipated in 2019/20 with construction in 2020/21.

  The final engineering plans and right-of-way acquisition were complete. The construction bid was let by IDOT on September 20, 2019, and was awarded to Copenhaver Construction. Utility relocations have been initiated. The ICC agreed order was complete and design for the railroad work was initiated.

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

  The Phase I Engineering was approved in November of 2019. The Phase II Engineering for North Main Street is in progress.

- 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.

  The construction of this improvement was completed.

- Coordinate with IDOT on the improvement of Route 176 and Haligus Road/Mt. Thabor Road.

  IDOT started the construction of this intersection improvement in August of 2019.

- Initiate design for the Dole Avenue reconstruction.

  The design for the Dole Avenue reconstruction was initiated.

OBJECTIVES

- Oversee the construction of the Route 14 and Virginia Road Intersection Improvement.
- Oversee the construction of the Crystal Lake Avenue and Main Street improvement.
- Oversee the construction of the McHenry Avenue erosion repairs.
- Oversee the construction of the Cog Circle improvements.
- Oversee the construction of the traffic signal on Main Street at the Three Oaks entrance.
- Oversee the construction of a pedestrian crossing at the Jewel-Osco rear entrance.
- Continue design engineering of the North Main Street improvement. Public utility relocation is anticipated in 2020 with construction in 2021.
- Continue to coordinate with IDOT on the improvement of Route 176 and Haligus Road/Mt. Thabor Road.
- Continue with the design for the Dole Avenue reconstruction.

ANNUAL BUDGET

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Request	$ Change	% Change
55010. Professional Services	$3,577	$4,105	$5,281	$50,000	$0	$50,000	$0	0.00%
55330. Traffic Signal Maintenance Serv.	64,247	58,422	75,990	118,000	90,000	118,000	$0	0.00%
55410. Street Lights Services	20,210	36,250	30,186	40,000	40,000	40,000	$0	0.00%
Contractual Services	88,034	98,777	111,457	208,000	130,000	208,000	$0	0.00%
56160. Salt	254,769	287,870	514,564	733,000	733,000	733,000	$0	0.00%
Materials & Supplies	254,769	287,870	514,564	733,000	733,000	733,000	$0	0.00%
57080. Capital - Streets	917,301	0	0	0	0	0	$0	0.00%
57120. Capital - Land	134	0	0	0	0	0	$0	0.00%
Capital Outlay	917,435	0	0	0	0	0	$0	0.00%
Total - Community Development	$1,260,238	$386,647	$626,021	$941,000	$863,000	$941,000	$0	0.00%

ACCOUNT INFORMATION

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

- The fiscal year 2020/21 transfer to the Capital and Equipment Replacement Fund provides funding for the following:
    - North Main Street Improvements (Engineering)
    - Crystal Lake Avenue and Main Street intersection improvement (Construction)

ROAD/VEHICLE LICENSE FUND

STATEMENT OF ACTIVITIES

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 vehicle sticker sales. Road tax levy funds rebated to the City by each of the four townships within the City's corporate limits are also included in the Road/Vehicle License Fund.

Capital acquisition and replacement are accounted for in the Capital & Equipment Replacement Fund. Capital acquisition and replacement includes road resurfacing and improvement projects.

ANNUAL BUDGET SUMMARY

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget	$ Change	% Change
REVENUES								
40060. Property Tax - Streets	$441,563	$416,855	$399,709	$400,000	$432,400	$443,210	$43,210	10.80%
42010. Vehicle Licenses	216,074	227,659	214,903	215,000	190,280	146,000	($69,000)	-32.09%
47010. Interest Income	80	4	(471)	0	878	0	$0	0.00%
48950. Reimbursements	0	0	416	0	510	0	$0	0.00%
48990. Miscellaneous Income	47,862	8,538	0	0	7,315	0	$0	0.00%
Total Revenues	$705,579	$653,056	$614,557	$615,000	$631,383	$589,210	($25,790)	-4.19%
EXPENDITURES								
Community Development	$2,037,427	$51,373	$65,887	$69,525	$67,805	$55,680	($13,845)	-19.91%
Total Expenditures	$2,037,427	$51,373	$65,887	$69,525	$67,805	$55,680	($13,845)	-19.91%
Revenues Over (Under) Expenditures before	($1,331,848)	$601,683	$548,670	$545,475	$563,578	$533,530		
OTHER FINANCING SOURCES (USES)								
Transfer In								
General Fund	$1,000,000	$0	$0	$0	$0	$0		
Home Rule Sales Tax Fund	300,000	0	0	0	0	0		
Transfer Out								
Capital Replacement Fund	0	(635,000)	(656,437)	(545,475)	(521,345)	(533,530)		
Total Other Financing Sources (Uses)	$1,300,000	($635,000)	($656,437)	($545,475)	($521,345)	($533,530)		
Net Change in Fund Balance	($31,848)	($33,317)	($107,767)	$0	$42,233	$0		
Beginning Fund Balance	$172,932	$141,084	$107,767	$0	$0	$42,233		
Restricted or Assigned Fund Balance	0	0	0	0	0	0		
Available Fund Balance	$141,084	$107,767	$0	$0	$42,233	$42,233		

ACCOMPLISHMENTS

- 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 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 annual pavement-marking program is complete.

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

  As recommended by the Traffic Safety Committee, edge striping on Village Road and Dartmoor Drive was completed.

OBJECTIVES

- 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, improving the visibility of worn markings.
- Conduct pedestrian and traffic safety enhancements as identified by the City's Traffic Safety Committee

ANNUAL BUDGET

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget	$ Change	% Change
55010. Professional Services	$29,040	$30,794	$49,333	$49,025	$47,305	$35,180	($13,845)	-28.24%
55020. Reimbursed Expenses	0	(416)	0	0	0	0	$0	0.00%
55160. Postage & Freight	11,949	16,427	12,008	15,500	15,500	15,500	$0	0.00%
55380. Street Maintenance & Repair	1,905,254	0	0	0	0	0	$0	0.00%
55390. Sidewalk Maintenance & Repa	86,869	0	0	0	0	0	$0	0.00%
Contractual Services	2,033,112	46,805	61,341	64,525	62,805	50,680	($13,845)	-21.46%
56950. Stationery and Printing	4,315	4,568	4,546	5,000	5,000	5,000	$0	0.00%
Materials & Supplies	4,315	4,568	4,546	5,000	5,000	5,000	$0	0.00%
Total - Community Development	$2,037,427	$51,373	$65,887	$69,525	$67,805	$55,680	($13,845)	-19.91%

ACCOUNT INFORMATION

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 that allow for the hiring of two seasonal assistants to help with the City's annual vehicle sticker renewal program. Funds for year 2020/21 were reduced as the two seasonal assistant positions have been eliminated.
- The fiscal year 2020/21 transfer to the Capital and Equipment Replacement Fund provides funding for the City's annual street resurfacing program, pavement preservation, sidewalk replacement, pavement marking, manhole frame and lid replacements, pedestrian, and traffic safety enhancement. Additional funds were requested for thermoplastic pavement marking so that worn markings can be refreshed more frequently.

SCHOOL CROSSING GUARD FUND

STATEMENT OF ACTIVITIES

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 SUMMARY

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Request	$ Change	% Change
REVENUES								
40070. Property Tax - Crossing Guards	45,071	54,976	54,936	55,000	55,000	55,000	$0	0.00%
47010. Interest Income	22	27	1,473	0	0	0	$0	0.00%
48950. Reimbursements	48,100	51,041	50,617	55,000	55,000	55,000	$0	0.00%
Total Revenues	$93,193	$106,044	$107,026	$110,000	$110,000	$110,000	$0	0.00%
EXPENDITURES								
Police Department	$98,347	$102,080	$101,233	$110,000	$110,000	$110,000	$0	0.00%
Total Expenditures	$98,347	$102,080	$101,233	$110,000	$110,000	$110,000	$0	0.00%
Net Change in Fund Balance	($5,154)	$3,964	$5,793	$0	$0	$0		
Beginning Fund Balance	$77,168	$72,014	$75,978	$81,771	$81,771	$81,771		
Restricted or Assigned Fund Balance	0	0	0	0	0	0		
Available Fund Balance	$72,014	$75,978	$81,771	$81,771	$81,771	$81,771		

ANNUAL BUDGET

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Request	$ Change	% Change
54115. Wages-Part Time Employees	$2,147	$0	$0	$0	$0	$0	$0	0.00%
Personnel Services	2,147	0	0	0	0	0	$0	0.00%
55010. Professional Services	96,200	102,080	101,233	110,000	110,000	110,000	$0	0.00%
Contractual Services	96,200	102,080	101,233	110,000	110,000	110,000	$0	0.00%
Total - Police Department	$98,347	$102,080	$101,233	$110,000	$110,000	$110,000	$0	0.00%

IMRF /FICA FUND

STATEMENT OF ACTIVITIES

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 SUMMARY

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget	$ Change	% Change
REVENUES								
40080. Property Tax - Imrf	$918,822	$864,991	$864,267	$850,000	$850,000	$850,004	$4	0.00%
40090. Property Tax - FICA	772,141	726,894	726,291	725,000	725,000	725,006	$6	0.00%
47010. Interest Income	413	541	29,205	6,621	7,000	15,858	$9,237	139.50%
Total Revenues	$1,691,376	$1,592,426	$1,619,763	$1,581,621	$1,582,000	$1,590,868	$9,247	0.58%
EXPENDITURES								
City Administration	$1,495,025	$1,497,526	$1,458,033	$1,590,000	$1,590,000	$1,672,471	$82,471	5.19%
Total Expenditures	$1,495,025	$1,497,526	$1,458,033	$1,590,000	$1,590,000	$1,672,471	$82,471	5.19%
Net Change in Fund Balance	$196,351	$94,900	$161,730	($8,379)	($8,000)	($81,603)		
Beginning Fund Balance	$1,140,772	$1,337,123	$1,432,023	$1,593,753	$1,593,753	$1,585,753		
Restricted or Assigned Fund Balance	0	0	0	0	0	0		
Available Fund Balance	$1,337,123	$1,432,023	$1,593,753	$1,585,374	$1,585,753	$1,504,150		

ANNUAL BUDGET

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget	$ Change	% Change
54301. Employer's FICA	$671,524	$676,420	$676,184	$770,000	$770,000	$755,674	($14,326)	-1.86%
54302. Employer's IMRF	823,501	821,106	781,849	820,000	820,000	916,797	$96,797	11.80%
Personnel Services	1,495,025	1,497,526	1,458,033	1,590,000	1,590,000	1,672,471	$82,471	5.19%
Total - City Administration	$1,495,025	$1,497,526	$1,458,033	$1,590,000	$1,590,000	$1,672,471	$82,471	5.19%

ACCOUNT INFORMATION

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. Employer contributions to the pension plan are calculated by the IMRF and fluctuate based on demographic changes and investment rate of return. The City's contribution rate for 2020 is 13.75%.

GROUP INSURANCE FUND

STATEMENT OF ACTIVITIES

The Group Insurance Fund is used to account for the accumulation of assets reserved for meeting funding requirements set by the Intergovernmental Personnel Benefits Cooperative (IPBC) for group health insurance. Sources of revenue include employee contributions, internal charges to operating departments, and rebates for prescriptions and wellness programs.

Expenditures provide for the payment of premiums, 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 Terminal Reserve at IPBC.

ANNUAL BUDGET SUMMARY

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget	$ Change	% Change
REVENUES								
4XXXX. Employee Contributions	$0	$0	$0	$0	$0	$670,695	$670,695	100.00%
4XXXX. Cobra, Retiree Contributions	0	0	0	0	0	216,948	216,948	100.00%
48950. Reimbursements								
Wellness Program	0	0	0	0	0	15,000	15,000	100.00%
4XXXX. Internal Service Charges								
General Fund	0	0	0	0	0	2,363,341	2,363,341	100.00%
Fire Rescue Fund	0	0	0	0	0	1,389,995	1,389,995	100.00%
Water & Sewer Fund	0	0	0	0	0	686,304	686,304	100.00%
Library	0	0	0	0	0	431,529	431,529	100.00%
Total Revenues	$0	$0	$0	$0	$0	$5,773,812	5,773,812	100.00%
EXPENDITURES								
City Administration	0	0	0	0	0	5,801,825	5,801,825	100.00%
Total Expenditures	$0	$0	$0	$0	$0	$5,801,825	$5,801,825	100.00%
Revenues Over (Under) Expenditures before	$0	$0	$0	$0	$0	($28,013)		
OTHER FINANCING SOURCES (USES)								
Transfer In								
General Fund	0	0	0	0	0	578,537		
Total Other Financing Sources (Uses)	$0	$0	$0	$0	$0	$578,537		
Net Change in Fund Balance	$0	$0	$0	$0	$0	$550,524		
Beginning Fund Balance	0	0	0	0	0	0		
Restricted or Assigned Fund Balance	0	0	0	0	0	(113,997)		
Available Fund Balance	$0	$0	$0	$0	$0	$436,527		

ANNUAL BUDGET

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget	$ Change	% Change
54200. Group Insurance	$0	$0	$0	$0	$0	$5,758,825	$5,758,825	100.00%
Personnel Services	0	0	0	0	0	5,758,825	$5,758,825	100.00%
55010. Professional Services	0	0	0	0	0	13,000	$13,000	100.00%
55310. Examinations	0	0	0	0	0	30,000	$30,000	100.00%
Contractual Services	0	0	0	0	0	43,000	$43,000	100.00%
Total - City Administration	$0	$0	$0	$0	$0	$5,801,825	$5,801,825	100.00%

ACCOUNT INFORMATION

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.

- Expenditures provide for the payment of premiums, 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. In years prior to fiscal 2020/21, expenses net of employee, retiree and Library contributions were allocated between operating departments of the City and the Insurance Reserves Fund.

RESTRICTED POLICE FUND

STATEMENT OF ACTIVITIES

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 SUMMARY

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Request	$ Change	% Change
REVENUES								
45705. Donations - K9 Unit	$0	$313	$0	$0	$0	$0	$0	0.00%
45710. DUI Fines	27,032	26,114	20,955	24,000	24,000	24,000	$0	0.00%
45715. Drug Fines	1,885	1,698	2,605	2,500	2,500	2,000	($500)	-20.00%
45720. Vehicle Fines	17,596	16,797	15,237	15,000	15,000	15,000	($3,000)	-16.67%
45725. Forfeited Funds	72,399	19,638	26,625	20,000	20,000	5,000	($5,000)	-50.00%
45730. Electronic Citations	2,612	2,334	2,226	2,000	2,000	2,000	($1,000)	-33.33%
45785. DEA (Federal Sharing)	20,153	2,285	59,537	25,000	25,000	25,000	$5,000	25.00%
Total Revenues	$141,677	$69,179	$127,185	$88,500	$88,500	$73,000	($4,500)	-5.81%
EXPENDITURES								
83800. Donations-K9 Unit	$0	$0	$13,048	$0	$0	$0	($12,735)	-100.00%
83810. DUI Fines	65,534	0	0	0	0	0	$0	0.00%
85720. Vehicle Fines	769	0	0	0	0	0	($3,000)	-100.00%
85725. Forfeited Funds	2,550	46,989	2,713	8,000	8,000	9,800	($1,600)	-14.04%
85730. Electronic Citations	0	0	870	1,000	1,000	1,000	$0	0.00%
85775. Donations-Police Activities	0	0	0	0	0	2,800	$2,800	0.00%
85785. DEA (Federal Sharing)	218,226	8,273	7,721	34,300	34,300	17,000	($9,600)	-36.09%
Total Expenditures	$287,079	$55,262	$24,352	$43,300	$43,300	$30,600	($24,135)	-44.09%
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	($145,402)	$13,917	$102,833	$45,200	$45,200	$42,400		

ANNUAL BUDGET SUMMARY (CONTINUED)

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget
OTHER FINANCING SOURCES (USES)						
Transfer Out						
Capital Replacement Fund (from DUI Fines)	$0	$0	$0	($75,000)	($75,000)	$0
Capital Replacement Fund (from Vehicle Fines)	0	0	0	(117,000)	(117,000)	0
Capital Replacement Fund (from Forfeited Funds	0	0	0	(150,000)	(150,000)	0
Total Other Financing Sources (Uses)	$0	$0	$0	($342,000)	($342,000)	$0
Net Change in Fund Balance	($145,402)	$13,917	$102,833	($296,800)	($296,800)	$42,400
Beginning Fund Balance	$588,842	$443,440	$457,357	$560,190	$560,190	$263,390
Restricted Fund Balance-K9 Unit	(12,735)	(13,048)	0	0	0	0
Restricted Fund Balance-DUI Fines	(43,957)	(70,071)	(91,026)	(40,026)	(40,026)	(64,026)
Restricted Fund Balance-Drug Fines	(11,695)	(13,393)	(15,998)	(18,498)	(18,498)	(20,498)
Restricted Fund Balance-Vehicle Fines	(110,479)	(127,276)	(142,513)	(40,513)	(40,513)	(55,513)
Restricted Fund Balance-Forfeited Funds	(199,192)	(171,841)	(195,753)	(57,753)	(57,753)	(52,953)
Restricted Fund Balance-Electronic Citations	(15,393)	(17,727)	(19,083)	(20,083)	(20,083)	(21,083)
Restricted Fund Balance-Police Activities	(7,894)	(7,894)	(7,894)	(7,894)	(7,894)	(5,094)
Restricted Fund Balance-DEA (Federal Sharing)	(42,095)	(36,107)	(87,923)	(78,623)	(78,623)	(86,623)
Available Fund Balance	$0	$0	$0	$0	$0	$0

ACCOUNT INFORMATION

Budgeted in the Restricted Police Fund for fiscal year 2020/21 are funds to provide for canine expenses, National Night Out supplies, alcohol and tobacco enforcement program supplies, and police training programs.

FOREIGN FIRE INSURANCE FUND

STATEMENT OF ACTIVITIES

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. The funds are spent at the direction of the Foreign Fire Insurance Board per State Statute.

ANNUAL BUDGET SUMMARY

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Request	$ Change	% Change
REVENUES								
41600. Foreign Fire Insurance Tax	$61,666	$65,913	$54,819	$0	$0	$0	$0	0%
47010. Interest Income	28	50	3,662	1,335	1,630	995	($340)	-25%
Total Revenues	$61,694	$65,963	$58,481	$1,335	$1,630	$995	($340)	-25%
EXPENDITURES								
Foreign Fire Insurance Board	$6,168	$564	$518	$55,814	$500	$64,700	$8,886	16%
Total Expenditures	$6,168	$564	$518	$55,814	$500	$64,700	$8,886	16%
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	$55,526	$65,399	$57,963	($54,479)	$1,130	($63,705)		
OTHER FINANCING SOURCES (USES)								
Asset Impairment	$0	$0	$0	$0	$0	$0		
Total Other Financing Sources (Uses)	$0	$0	$0	$0	$0	$0		
Net Change in Fund Balance	$55,526	$65,399	$57,963	($54,479)	$1,130	($63,705)		
Beginning Fund Balance	$95,837	$151,363	$216,762	$274,725	$274,725	$275,855		
Restricted or Assigned Fund Balance	0	0	0	0	0	0		
Available Fund Balance	$151,363	$216,762	$274,725	$220,246	$275,855	$212,150		

ANNUAL BUDGET

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget	$ Change	% Change
55030. Legal Services	$0	$0	$0	$51,114	$0	$60,000	$8,886	17.38%
55240. Insurance and Bonding Services	100	100	100	100	0	100	$0	0.00%
55260. Utilities	0	0	0	1,000	0	1,000	$0	0.00%
Contractual Services	100	100	100	52,214	0	61,100	$8,886	17.02%
56050. Computer Hardware & Softwar	0	0	0	100	0	100	$0	0.00%
56060. Small Tools and Equipment	6,068	464	418	3,500	500	3,500	$0	0.00%
Materials & Supplies	6,068	464	418	3,600	500	3,600	$0	0.00%
Total - Foreign Fire Insurance Board	$6,168	$564	$518	$55,814	$500	$64,700	$8,886	15.92%

ACCOUNT INFORMATION

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 represents assets that had accumulated prior to the reduction of the Foreign Fire Insurance Tax rate.

POLICE PENSION FUND

STATEMENT OF ACTIVITIES

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, 2019, the plan fiduciary net position as a percentage of the total pension liability, was 58.58%. The tax levy passed in December 2019 is intended to fund the 2020/21 budget.

ANNUAL BUDGET SUMMARY

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget	$ Change	% Change
REVENUES								
40030. Employer Contribution	$1,989,776	$2,089,940	$2,415,148	$2,391,323	$2,386,343	$2,690,477	$299,154	12.51%
47010. Interest Income	3,543,502	2,995,201	1,795,901	1,100,000	1,100,000	1,100,000	$0	0.00%
48790. Employee Contribution	551,461	570,493	633,079	590,000	591,400	669,700	$79,700	13.51%
48990. Miscellaneous	100	0	35	0	225	0	$0	0.00%
Total Revenues	$6,084,839	$5,655,634	$4,844,163	$4,081,323	$4,077,968	$4,460,177	$378,854	9.28%
EXPENDITURES								
Police Pension Board	$2,753,250	$2,945,010	$3,343,205	$3,322,100	$3,465,355	$3,767,000	$444,900	13.39%
Total Expenditures	$2,753,250	$2,945,010	$3,343,205	$3,322,100	$3,465,355	$3,767,000	$444,900	13.39%
Net Change in Fund Balance	$3,331,589	$2,710,624	$1,500,958	$759,223	$612,613	$693,177		
Beginning Fund Balance	$33,556,120	$36,887,709	$39,598,333	$41,099,291	$41,099,291	$41,711,904		
Restricted or Assigned Fund Balance	0	0	0	0	0	0		
Available Fund Balance	$36,887,709	$39,598,333	$41,099,291	$41,858,514	$41,711,904	$42,405,081		

ANNUAL BUDGET

Account	Fiscal 2016 Actuals	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actual	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget	$ Change	% Change
54195. Pension Payments	$2,258,561	$2,564,023	$2,763,423	$3,154,254	$3,100,000	$3,254,000	$3,545,000	$445,000	14.35%
Personnel Services	2,258,561	2,564,023	2,763,423	3,154,254	3,100,000	3,254,000	3,545,000	$445,000	14.35%
55010. Professional Services	204,195	165,175	166,401	172,779	191,000	191,000	195,000	$4,000	2.09%
55030. Legal Services	9,063	10,737	2,863	3,090	15,000	5,000	10,000	($5,000)	-33.33%
55200. Training	2,025	1,340	0	0	2,000	0	1,000	($1,000)	-50.00%
55220. Dues and Subscriptions	795	795	795	795	1,000	800	1,000	$0	0.00%
55240. Insurance and Bonding Services	4,010	4,390	4,814	4,909	5,300	6,555	7,000	$1,700	32.08%
55630. State Filing Fee	6,372	6,790	6,714	7,378	7,800	8,000	8,000	$200	2.56%
Contractual Services	226,460	189,227	181,587	188,951	222,100	211,355	222,000	($100)	-0.05%
Total - Police Pension Board	$2,485,021	$2,753,250	$2,945,010	$3,343,205	$3,322,100	$3,465,355	$3,767,000	$444,900	13.39%

FIREFIGHTERS' PENSION FUND

STATEMENT OF ACTIVITIES

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, 2019, the plan fiduciary net position as a percentage of the total pension liability, was 71.89%. The tax levy passed in December 2019 is intended to fund the 2020/21 budget.

ANNUAL BUDGET SUMMARY

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget	$ Change	% Change
REVENUES								
40030. Employer Contribution	$1,690,980	$1,608,539	$1,881,728	$1,847,033	$1,843,180	$1,882,261	$35,228	1.91%
47010. Interest Income	2,598,902	2,187,480	2,524,724	900,000	1,100,000	1,100,000	$200,000	22.22%
48790. Employee Contribution	544,683	584,464	603,777	621,400	669,000	651,500	$30,100	4.84%
48990. Miscellaneous	0	20	0	0	225	0	$0	0.00%
Total Revenues	$4,834,565	$4,380,503	$5,010,229	$3,368,433	$3,612,405	$3,633,761	$265,328	7.88%
EXPENDITURES								
Firefighters' Pension Board	$1,527,869	$1,637,945	$1,645,607	$1,779,700	$1,696,713	$2,113,600	$333,900	18.76%
Total Expenditures	$1,527,869	$1,637,945	$1,645,607	$1,779,700	$1,696,713	$2,113,600	$333,900	18.76%
Net Change in Fund Balance	$3,306,696	$2,742,558	$3,364,622	$1,588,733	$1,915,692	$1,520,161		
Beginning Fund Balance	$29,137,227	$32,443,923	$35,186,481	$38,551,103	$38,551,103	$40,466,795		
Restricted or Assigned Fund Balance	0	0	0	0	0	0		
Available Fund Balance	$32,443,923	$35,186,481	$38,551,103	$40,139,836	$40,466,795	$41,986,956		

ANNUAL BUDGET

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget	$ Change	% Change
54195. Pension Payments	$1,381,293	$1,495,603	$1,482,619	$1,600,000	$1,525,500	$1,935,000	$335,000	20.94%
Personnel Services	1,381,293	1,495,603	1,482,619	1,600,000	1,525,500	1,935,000	$335,000	20.94%
55010. Professional Services	114,539	125,482	140,456	151,000	151,000	151,000	$0	0.00%
55030. Legal Services	17,959	3,593	7,820	12,000	5,000	10,000	($2,000)	-16.67%
55200. Training	2,335	2,013	1,135	2,100	1,000	1,000	($1,100)	-52.38%
55220. Dues and Subscriptions	795	0	1,590	1,600	1,600	1,600	$0	0.00%
55240. Insurance and Bonding Services	5,376	5,426	5,497	6,000	5,575	7,000	$1,000	16.67%
55630. State Filing Fee	5,572	5,828	6,490	7,000	7,038	8,000	$1,000	14.29%
Contractual Services	146,576	142,342	162,988	179,700	171,213	178,600	($1,100)	-0.61%
Total - Firefighters Pension Board	$1,527,869	$1,637,945	$1,645,607	$1,779,700	$1,696,713	$2,113,600	$333,900	18.76%

COMMUTER PARKING LOT FUND

STATEMENT OF ACTIVITIES

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 SUMMARY

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget	$ Change	% Change
REVENUES								
44300. Police Fines	$0	$0	$0	$45,000	$37,138	$17,000	($28,000)	-62.22%
45300. Parking Fees	0	284,580	261,861	265,000	232,969	191,167	($73,833)	-27.86%
47010. Interest Income	0	17	1,669	0	600	500	$500	100.00%
Total Revenues	$0	$284,597	$263,530	$310,000	$270,707	$208,667	($101,333)	-32.69%
EXPENDITURES								
Streets	$0	$199,391	$227,153	$319,206	$316,406	$276,139	($43,067)	-13.49%
Total Expenditures	$0	$199,391	$227,153	$319,206	$316,406	$276,139	($43,067)	-13.49%
Revenues Over (Under) Expenditures	$0	$85,206	$36,377	($9,206)	($45,699)	($67,472)		
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	$85,206	$36,377	($9,206)	($45,699)	($67,472)		
Beginning Fund Balance	$0	$0	$85,206	$121,583	$121,583	$75,884		
Restricted or Assigned Fund Balance	0	0	0	0	0	0		
Available Fund Balance	$0	$85,206	$121,583	$112,377	$75,884	$8,412		

ANNUAL BUDGET

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget	$ Change	% Change
54110. Wages - Full Time Employees	$0	$45,116	$60,664	$100,350	$100,350	$60,686	($39,664)	-39.53%
54150. Overtime	0	24,960	24,960	25,710	25,710	24,960	($750)	-2.92%
54200. Group Health Insurance	0	9,033	14,916	35,097	35,097	17,416	($17,681)	-50.38%
54301. Employer's Social Security	0	4,346	5,312	7,816	7,816	5,311	($2,505)	-32.05%
54302. Employer's IMRF	0	8,962	11,273	13,955	13,955	11,777	($2,178)	-15.61%
54303. Employer's Medicare	0	1,016	1,242	1,828	1,828	1,242	($586)	-32.06%
Personnel Services	0	93,433	118,367	184,756	184,756	121,392	($63,364)	-34.30%
55010. Professional Services	0	35,734	39,986	62,500	62,500	71,065	$8,565	13.70%
55160. Postage & Freight	0	3,052	4,367	3,200	3,200	3,248	$48	1.50%
55260. Utilities	0	9,249	13,806	7,200	7,200	19,200	$12,000	166.67%
55320. Operating Equipment Maintenanc	0	37,992	34,017	41,000	41,000	41,615	$615	1.50%
55680. Rent - Buildings & Equipment	0	15,054	14,960	16,000	13,200	15,000	($1,000)	-6.25%
Contractual Services	0	101,081	107,136	129,900	127,100	150,128	$20,228	15.57%
56000. Office Supplies	0	4,877	1,650	2,750	2,750	2,792	$42	1.53%
56040. Motor Fuel & Lubricants	0	0	0	1,800	1,800	1,827	$27	1.50%
Material & Supplies	0	4,877	1,650	4,550	4,550	4,619	$69	1.52%
Total - Streets	$0	$199,391	$227,153	$319,206	$316,406	$276,139	($43,067)	-13.49%

ACCOUNT INFORMATION

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 2020/21 are funds to provide for parking enforcement activities, lighting, snow and ice control, lawn care and general maintenance. Also reflected in the fiscal year 2020/21 budget are costs for prepaid parking passes and software support for Passport, a pay-by-phone mobile application.

THREE OAKS RECREATION AREA DEVELOPMENT FUND

STATEMENT OF ACTIVITIES

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 SUMMARY

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Request	$ Change	% Change
REVENUES								
47010. Interest Income	$61	$16	$112	$0	$0	$3,800	$3,800	100.00%
48100. Capital Facility Fees	0	10,180	0	0	380,000	0	$0	0.00%
48990. Miscellaneous Income	22,636	0	0	0	0	0	$0	0.00%
Total Revenues	$22,697	$10,196	$112	$0	$380,000	$3,800	$3,800	100.00%
EXPENDITURES								
Three Oaks Recreation Area	$921,585	$99,345	$8,754	$0	$0	$0	$0	0.00%
Total Expenditures	$921,585	$99,345	$8,754	$0	$0	$0	$0	0.00%
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	($898,888)	($89,149)	($8,642)	$0	$380,000	$3,800		
OTHER FINANCING SOURCES (USES)								
Transfer In								
Home Rule Sales Tax Fund	$898,888	$0	$0	$0	$0	$0		
Total Other Financing Sources (Uses)	$898,888	$0	$0	$0	$0	$0		
Net Change in Fund Balance	$0	($89,149)	($8,642)	$0	$380,000	$3,800		
Beginning Fund Balance	$97,819	$97,819	$8,670	$28	$28	$380,028		
Restricted or Assigned Fund Balance	(97,819)	0	0	0	0	0		
Available Fund Balance	$0	$8,670	$28	$28	$380,028	$383,828		

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2020/21

DEBT SERVICE FUNDS

THREE OAKS RECREATION AREA DEBT SERVICE FUND

STATEMENT OF ACTIVITIES

In 2009, the City issued a combination of Build-America and Recovery Zone bonds to finance the construction of the Three Oaks Recreation Area. In 2019, the City refunded portions of outstanding Build-America and Recovery Zone bonds through the issuance of General Obligation Bonds Series 2019A and General Obligation Bonds Series 2019B. Repayment of the portion of bonds attributable to the refunding is being funded from available property tax increment in the Vulcan Lakes Tax Increment Financing Fund and from Home Rule Sales Tax. The 2019A Bonds are amortized over a 20-year period and 2019B Bonds are amortized over 5 years. The final debt service payment is due on or before January 1, 2040. The principal amount of bonds outstanding at April 30, 2020 that are attributable to the refunding will be $8,328,246.

ANNUAL BUDGET SUMMARY

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Request	$ Change	% Change
EXPENDITURES								
City Administration	$1,052,634	$1,050,835	$1,050,212	$1,170,091	$10,020,512	$926,516	($150,444)	-14.31%
Total Expenditures	$1,052,634	$1,050,835	$1,050,212	$1,170,091	$10,020,512	$926,516	($150,444)	-14.31%
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	($1,052,634)	($1,050,835)	($1,050,212)	($1,170,091)	($10,020,512)	($926,516)		
OTHER FINANCING SOURCES (USES)								
2019A Bond Proceeds	$0	$0	$0	$0	$4,625,809	$0		
2019A Bond Premium	0	0	0	0	390,197	0		
2019B Bond Proceeds	0	0	0	0	3,328,246	0		
2019B Bond Premium	0	0	0	0	397,131	0		
Transfer In								
General Fund	0	1,037,665	1,024,555	1,144,541	1,233,605	879,958		
Home Rule Sales Tax Fund	1,050,984	0	0	0	0	0		
Vulcan Lakes TIF Fund	1,650	13,170	25,657	25,550	45,524	46,558		
Total Other Financing Sources (Uses)	$1,052,634	$1,050,835	$1,050,212	$1,170,091	$10,020,512	$926,516		
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

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Request	$ Change	% Change
55010. Professional Services	$994	$1,641	$1,647	$1,000	$106,186	$1,000	$0	0.00%
Contractual Services	994	1,641	1,647	1,000	106,186	1,000	0	0.00%
58100. Debt Service - Principa	679,041	695,503	716,080	740,772	9,477,555	470,535	20,577	2.96%
58110. Debt Service - Interest	372,599	353,691	332,485	428,319	436,771	454,981	4,812	1.36%
Debt Service	1,051,640	1,049,194	1,048,565	1,169,091	9,914,326	925,516	25,389	2.42%
Total - City Administration	$1,052,634	$1,050,835	$1,050,212	$1,170,091	$10,020,512	$926,516	$25,389	2.41%

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2020/21

TIF FUNDS

MAIN STREET TIF FUND

STATEMENT OF ACTIVITIES

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.

ANNUAL BUDGET SUMMARY

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Request	$ Change	% Change
REVENUES								
40175. Property Taxes - TIF	$508	$120,571	$322	$300	$97	$0	($300)	-100.00%
47010. Interest Income	66	109	6,150	350	2,000	0	($350)	-100.00%
48950. Reimbursements								
Willow Creek (CL Ave/Main Easements)	0	0	0	33,400	0	0	($33,400)	-100.00%
Total Revenues	$574	$120,680	$6,472	$34,050	$2,097	$0	($34,050)	-100.00%
EXPENDITURES								
Community Development	$700	$550	$600	$650	$650	$750	$100	15.38%
Total Expenditures	$700	$550	$600	$650	$650	$750	$100	15.38%
OTHER FINANCING SOURCES (USES)								
Transer Out								
Capital Replacement Fund	$0	$0	$0	($145,900)	($177,500)	($241,548)		
Total Other Financing Sources (Uses)	$0	$0	$0	($145,900)	($177,500)	($241,548)		
Net Change in Fund Balance	($126)	$120,130	$5,872	($112,500)	($176,053)	($242,298)		
Beginning Fund Balance	$292,475	$292,349	$412,479	$418,351	$418,351	$242,298		
Restricted or Assigned Fund Balance	0	0	0	0	0	0		
Available Fund Balance	$292,349	$412,479	$418,351	$305,851	$242,298	$0		

ANNUAL BUDGET

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Request	$ Change	% Change
55010. Professional Services	$700	$550	$600	$650	$650	$750	$100	15.38%
Contractual Services	700	550	600	650	650	750	$100	15.38%
Total - Community Development	$700	$550	$600	$650	$650	$750	$100	15.38%

ACCOUNT INFORMATION

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 2020/21 are for audit services.

VIRGINIA STREET TIF FUND

STATEMENT OF ACTIVITIES

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 SUMMARY

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Request	$ Change	% Change
REVENUES								
40175. Property Taxes - TIF	$10,095	$25,933	$54,786	$55,000	$80,898	$80,000	$55,000	220.00%
47010. Interest Income	0	2	43	0	12	0	$0	0.00%
Total Revenues	$10,095	$25,935	$54,829	$55,000	$80,910	$80,000	$55,000	220.00%
EXPENDITURES								
Community Development	$500	$550	$600	$650	$650	$750	$200	36.36%
Total Expenditures	$500	$550	$600	$650	$650	$750	$200	36.36%
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	$9,595	$25,385	$54,229	$54,350	$80,260	$79,250		
OTHER FINANCING SOURCES (USES)								
Transfer Out								
General Fund	$0	($25,385)	($54,229)	($54,350)	($80,260)	($79,250)		
Home Rule Sales Tax Fund	(9,595)	0	0	0	0	0		
Total Other Financing Sources (Uses)	($9,595)	($25,385)	($54,229)	($54,350)	($80,260)	($79,250)		
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

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Request	$ Change	% Change
55010. Professional Services	$500	$550	$600	$650	$650	$750	$100	15.38%
Contractual Services	500	550	600	650	650	750	$100	15.38%
Total - Community Development	$500	$550	$600	$650	$650	$750	$100	15.38%

ACCOUNT INFORMATION

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 2020/21 are for audit services.

VULCAN LAKES TIF FUND

STATEMENT OF ACTIVITIES

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 SUMMARY

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Request	$ Change	% Change
REVENUES								
40175. Property Taxes - TIF	$2,150	$13,719	$26,200	$26,200	$46,154	$47,308	$21,108	80.56%
47010. Interest Income	0	1	58	0	20	0	$0	0.00%
Total Revenues	$2,150	$13,720	$26,258	$26,200	$46,174	$47,308	$21,108	80.56%
EXPENDITURES								
Community Development	$500	$550	$600	$650	$650	$750	$100	15.38%
Total Expenditures	$500	$550	$600	$650	$650	$750	$100	15.38%
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	$1,650	$13,170	$25,658	$25,550	$45,524	$46,558		
OTHER FINANCING SOURCES (USES)								
Transfer Out								
Three Oaks Debt Service Fund	(1,650)	(13,170)	(25,658)	(25,550)	(45,524)	(46,558)		
Total Other Financing Sources (Uses)	($1,650)	($13,170)	($25,658)	($25,550)	($45,524)	($46,558)		
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

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Request	$ Change	% Change
55010. Professional Services	$500	$550	$600	$650	$650	$750	$100	15.38%
Contractual Services	500	550	600	650	650	750	$100	15.38%
Total - Community Development	$500	$550	$600	$650	$650	$750	$100	15.38%

ACCOUNT INFORMATION

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 2020/21 are for audit services.

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2020/21

CAPITAL AND EQUIPMENT REPLACEMENT FUNDS

CAPITAL & EQUIPMENT REPLACEMENT FUND

STATEMENT OF ACTIVITIES

The Capital & Equipment Replacement Fund was established during Fiscal Year 2010/11 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 SUMMARY

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget
REVENUES						
41060. Video Gaming Tax	$0	$0	$122,492	$126,250	$113,907	$105,147
42060. Video Gaming License	0	0	43,893	48,480	43,500	43,500
41800. Grant Proceeds - Federal						
Pingree Rd Segment 2 Construction	0	353,080	0	0	0	0
41900. Grant Proceeds - Other						
Speed Feedback Signs	0	0	9,362	0	0	0
4XXXX. Utility Tax - Electricity	0	0	0	269,077	437,203	1,063,699
4XXXX. Utility Tax - Natural Gas	0	0	0	147,182	665,323	1,001,990
48950. Reimbursements	4,287					
IRMA	0	30,423	0	0	0	0
Crystal Lake Park District (Huntley Crossing)	0	6,620	0	0	0	0
McHenry County (Huntley Crossing)	0	6,633	0	0	0	0
McHenry County (Prairie Reroute)	0	1,457	0	0	0	0
McHenry County (South Main Widening)	0	0	310,044	0	0	0
McHenry County (US 14/Virginia)	0	12,792	3,545	0	0	0
Willow Creek Church (Main/Crystal Lake Ave)	0	0	0	0	33,400	0
Metra (Congress Parkway Improvements)	0	0	590,650	0	0	0
Developer (Congress/Exchange Roundabout)	0	0	0	0	39,422	0
Total Revenues	$4,287	$411,005	$1,079,986	$590,989	$1,332,755	$2,214,336
EXPENDITURES						
City Administration	$548,936	$20,239	$0	$45,500	$7,100	$26,440
Information Technology	205,680	328,182	243,833	528,100	371,600	251,800
Police	193,571	216,121	10,557	1,725,842	871,008	1,428,094
Community Development	26,003	470,012	140,000	306,203	129,290	0
Engineering	0	0	0	0	0	437,973
Streets	598,544	321,825	296,370	3,108,761	797,635	2,308,169
Storm Sewer	23,963	52,930	0	0	0	0
Fleet & Facility Services	292,364	76,343	64,278	689,087	85,751	772,681
Special Projects	0	0	0	0	0	0
Fire Rescue	0	538,838	366,400	1,550,713	695,143	2,175,734
Roadway (Non-MFT)	0	1,968,454	1,815,253	2,300,000	2,300,000	1,975,000
Roadway (MFT)	0	734,050	466,224	3,514,875	2,261,526	2,981,913
Three Oaks Recreation Area	0	46,240	79,687	161,142	131,369	271,200
Total Expenditures	$1,889,061	$4,773,234	$3,482,602	$13,930,223	$7,650,422	$12,629,004
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	($1,884,774)	($4,362,229)	($2,402,616)	($13,339,234)	($6,317,667)	($10,414,668)

ANNUAL BUDGET SUMMARY (CONTINUED)

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget
OTHER SOURCES (USES)						
Lease Financing	$0	$0	$59,266	$3,069,770	$772,424	$2,611,128
Transfer In						
General Fund	0	2,556,374	810,000	4,278,079	1,787,867	2,156,207
Home Rule Sales Tax Fund	82,938	0	0	0	0	0
Restricted Police Fund	0	0	0	342,000	342,000	0
Fire Rescue Fund	0	538,839	346,314	1,386,153	655,468	2,009,337
Road/Vehicle License Fund	0	635,000	656,437	545,475	521,345	533,530
Motor Fuel Tax Fund	0	353,468	152,635	3,514,875	2,084,026	2,740,365
Main Street TIF Fund	0	0	0	145,900	177,500	241,548
Total Other Financing Sources (Uses)	$82,938	$4,083,681	$2,024,652	$13,282,252	$6,340,630	$10,292,115
Net Change in Fund Balance	($1,801,836)	($278,548)	($377,964)	($56,982)	$22,963	($122,553)
Beginning Fund Balance	$3,177,500	$1,375,664	$1,097,116	$719,152	$719,152	$742,115
Restricted or Assigned Fund Balance	(1,236,425)	(38,280)	(718,308)	(676,655)	(742,115)	(619,562)
Available Fund Balance	$139,239	$1,058,836	$844	($14,485)	($0)	($0)

ANNUAL BUDGET: CITY ADMINISTRATION

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget
55010. Professional Services	15,049	0	0	0	0	0
56050. Computer Hardware & Software	61,706	0	0	0	0	0
Welcome Signs	0	740	0	0	0	0
Enhanced Lighting (Downtown Shopping District)	0	0	0	0	0	26,440
56230. Street Signs	5,294	740	0	0	0	26,440
CMO #20 (2013 Ford Taurus) Replacement	0	0	0	32,000	0	0
57030. Capital - Automotive Equipment	0	0	0	32,000	0	0
Starcom21 Dual Band Radio	0	0	0	7,100	7,100	0
Copier Replacement	0	19,499	0	0	0	0
57040. Capital - Operating Equipment	438,289	19,499	0	7,100	7,100	0
57100. Capital - Systems Improvements	28,598	0	0	0	0	0
CMO #20	0	0	0	6,400	0	0
58100. Debt Service - Lease Payments	0	0	0	6,400	0	0
Total - City Administration	$548,936	$20,239	$0	$45,500	$7,100	$26,440

ANNUAL BUDGET: INFORMATION TECHNOLOGY

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget
Document Imaging (Licensing, Training, Back-scanning)	$0	$24,000	$35,309	$55,000	$35,000	$14,000
Microsoft Office 2016	0	59,746	0	0	0	0
Microsoft Exchange Server Upgrade	0	0	0	25,000	25,000	0
Permit/Inspections Software (Annual Subscription)	0	62,297	58,760	61,500	61,500	70,500
Permit/Inspections Software Enhancement	0	0	0	0	0	10,000
Licensing Software (Annual Subscription)	0	0	0	25,600	25,600	22,000
Automated Update Software - City Network	0	0	0	44,000	44,000	5,300
Extended Warranties - Servers	0	0	0	0	0	13,000
56050. Computer Hardware & Software	26,074	146,043	94,069	211,100	191,100	134,800
Whole Building Intercom System	0	0	0	150,000	13,500	0
Access Control System Refurbishment	0	0	0	50,000	50,000	0
57000. Capital - Buildings	0	0	0	200,000	63,500	0
PC Replacement Program	0	37,456	43,236	45,000	45,000	45,000
Fiber Optic Network	0	0	49,041	60,500	60,500	60,500
Virtualize Physical Servers in Data Center	0	123,987	0	0	0	0
Whole Room Uninterruptable Power Supply - Data Center	0	20,696	0	6,500	6,500	6,500
Disaster Recovery Plan Development	0	0	0	5,000	5,000	5,000
Remote Data Center (Fire Station #3) Installation	0	0	57,487	0	0	0
57040. Capital - Operating Equipment	179,606	182,139	149,764	117,000	117,000	117,000
Total - Information Technology	$205,680	$328,182	$243,833	$528,100	$371,600	$251,800

ANNUAL BUDGET: POLICE DEPARTMENT

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget
In-Squad Computer & Docking Station Replacement		$28,414	$10,557	$20,000	$20,000	$18,000
Livescan (Portable) Replacement		0	0	10,000	10,000	0
Livescan (Temporary Detention Area) Replacement		0	0	27,000	27,000	0
56050. Computer Hardware & Software	42,230	28,414	10,557	57,000	57,000	18,000
Chief #1001 (2017 Taurus) Replacement		25,922	0	0	0	0
Training #1002 (2019 Altima) Replacement		0	0	42,766	20,647	0
Investigations #1003 (2019 Malibu) Replacement		0	0	42,766	20,818	0
Deputy Chief #1004 (2017 Sedan) Replacement		29,005	0	0	0	0
Investigations #1006 (2020 Police Utility) Replacement		0	0	35,650	0	39,381
Commander #1007 (2009 Crown Victoria) Replacement		0	0	41,520	0	44,560
Investigations #1010 (2017 Fusion) Replacement		0	0	29,020	0	0
Investigations #1011 (2017 Escape) Replacement		0	0	29,020	0	0
Investigations #1012 (2019 Fusion) Replacement		0	0	0	25,605	0
Investigations #1013 (2019 Sierra) Replacement		0	0	0	27,468	28,293
Test Vehicle #1018		0	0	0	39,031	0
Supervisor #1020 (2014 Ford Explorer) Replacement		0	0	39,174	0	49,987
Supervisor #1021 (2016 Ford Explorer) Replacement		0	0	40,349	0	49,987
Patrol #1022 (2015 Ford Taurus) Replacement		0	0	0	0	49,029
Patrol #1023 (2015 Ford Explorer) Replacement		0	0	41,594	0	49,029
Patrol #1024 (2017 Ford Sedan) Replacement		31,211	0	0	0	0
Patrol #1025 (2015 Ford Taurus) Replacement		0	0	41,594	0	48,903
Patrol #1026 (2015 Ford Taurus) Replacement		0	0	41,594	0	48,903
Patrol #1027 (2015 Ford Taurus) Replacement		0	0	40,383	0	48,903
Patrol #1028 (2017 Police Utility) Replacement		31,460	0	0	0	50,500
Patrol #1030 (2013 Ford Taurus) Replacement		0	0	41,594	0	47,822
Patrol #1032 (2013 Ford Taurus) Replacement		0	0	41,594	0	47,822
Patrol #1033 (2017 Explorer) Replacement		0	0	0	0	50,500
Patrol #1034 (2015 Ford Explorer) Replacement		0	0	39,414	0	48,903
Patrol #1035 (2017 Police Utility) Replacement		32,486	0	0	0	0
Patrol #1037 (2015 Ford Taurus) Replacement		0	0	40,383	0	48,903
Patrol #1038 (2017 Police Utility) Replacement		37,623	0	0	0	50,500
CSO #1040 (2014 Ford Explorer) Replacement		0	0	31,598	0	46,842
CSO #1041 (2014 Ford Explorer) Replacement		0	0	31,598	0	46,842
CSO #1042 (2015 Ford Explorer) Replacement		0	0	31,598	0	46,842
Evidence #1043 (2020 Police Utility) Replacement		0	0	36,720	0	49,466
Special Assignment #1044 (2019 Sierra) Replacement		0	0	28,175	26,374	27,165
Lightbar Equipment		0	0	27,000	0	0
57030. Capital - Automotive Equipment	151,341	187,707	0	815,104	159,943	1,019,082

ANNUAL BUDGET: POLICE DEPARTMENT (CONTINUED)

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget
Copier Replacement (Administration)		0	0	7,000	6,472	0
Starcom21 Single Band Portable (89) and Mobile (24) Radios		0	0	461,473	461,473	0
BA Starcom21 Radios		0	0	160,645	160,645	0
Tasers Replacement		0	0	0	0	29,500
57040. Capital - Departmental Equipment	0	0	0	629,118	628,590	29,500
Training #1002		0	0	8,553	3,302	3,969
Investigations #1003		0	0	8,553	3,210	4,018
Investigations #1006		0	0	7,130	0	13,127
Commander #1007		0	0	8,304	0	14,853
Investigations #1010		0	0	5,804	0	0
Investigations #1011		0	0	5,804	0	0
Investigations #1012		0	0	0	3,762	4,910
Investigations #1013		0	0	0	4,268	5,659
Test Vehicle #1018		0	0	0	0	16,662
Supervisor #1020		0	0	13,058	0	16,662
Supervisor #1021		0	0	13,450	0	16,343
Patrol #1022		0	0	0	0	16,343
Patrol #1023		0	0	13,865	5,448	16,343
Patrol #1025		0	0	13,865	0	16,301
Patrol #1026		0	0	13,865	0	16,301
Patrol #1027		0	0	13,461	0	16,301
Patrol #1028		0	0	0	0	16,833
Patrol #1030		0	0	13,865	0	15,941
Patrol #1032		0	0	13,865	0	15,941
Patrol #1033		0	0	0	0	16,833
Patrol #1034		0	0	13,138	0	16,301
Patrol #1037		0	0	13,461	0	16,301
Patrol #1038		0	0	0	0	16,833
CSO #1040		0	0	10,533	0	15,614
CSO #1041		0	0	10,533	0	15,614
CSO #1042		0	0	10,533	0	15,614
Evidence #1043		0	0	7,344	0	16,489
Special Assignment #1044		0	0	5,636	5,485	5,405
58100. Debt Service - Lease Payments	0	0	0	224,620	25,475	361,512
Total - Police	$193,571	$216,121	$10,557	$1,725,842	$871,008	$1,428,094

ANNUAL BUDGET: COMMUNITY DEVELOPMENT

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget
55010. Professional Services	21,570	0	0	0	0	0
55380. Street Maintenance & Repair	0	0	0	0	95	0
56050. Computer Hardware & Software	4,433	0	0	0	0	0
Engineer Vehicle CD #41 (2006 F150) Replacement		0	0	30,885	29,261	0
57030. Capital - Automotive Equipment	0	0	0	30,885	29,261	0
Crystal Creek Surveying (Culverts)		5,330	0	0	0	0
Barlina Culvert Replacement		8,467	0	0	0	0
Broadway Culvert Replacement		7,314	0	0	0	0
Country Club Culvert Replacement		7,314	0	0	0	0
Dartmoor Culvert Replacement		8,467	0	0	0	0
McHenry Ave Culvert Replacement		8,467	0	0	0	0
Nash Culvert Lining		283,769	0	0	0	0
Sewer Service - 510 Nash Road		20,427	0	0	0	0
Traffic Calming Solution - Congress/Exchange Dr		0	0	29,815	29,815	0
Traffic Calming Solution - Congress/Federal Dr		0	0	25,426	25,426	0
Parking Lot Repair/Resurface - Beardsley		0	140,000	0	0	0
LED Lighting Retrofit		0	0	68,000	43,805	0
Sidewalk Restoration (Downtown)		120,457	0	0	0	0
57100. Capital - Systems Improvements	0	470,012	140,000	123,241	99,046	0
Main/Crystal Lake Ave	0	0	0	145,900	0	0
57120. Land Acquisition	0	0	0	145,900	0	0
Engineer Vehicle CD #41		0	0	6,177	888	0
58100. Debt Service - Lease Payments	0	0	0	6,177	888	0
Total - Community Development	$26,003	$470,012	$140,000	$306,203	$129,290	$0

ANNUAL BUDGET: PUBLIC WORKS ENGINEERING DIVISION

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget
Engineer Vehicle CD #49 (2002 Chevrolet 2500) Replacer	$0	$0	$0	$0	$0	$27,165
57030. Capital - Automotive Equipment	0	0	0	0	0	27,165
Parking Lot Repair/Resurface - City Hall	0	0	0	0	0	350,000
Sidewalk Restoration (Downtown)	0	0	0	0	0	50,000
57100. Capital - Systems Improvements	0	0	0	0	0	400,000
Engineer Vehicle CD #41 (2006 F150)	0	0	0	0	0	5,375
Engineer Vehicle CD #49 (2002 Chevrolet 2500)	0	0	0	0	0	5,433
58100. Debt Service - Lease Payments	0	0	0	0	0	10,808
Total - Engineering	$0	$0	$0	$0	$0	$437,973

ANNUAL BUDGET: PUBLIC WORKS STREET DIVISION

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget
Tree Removal & Replacement (EAB Erradication)		267,240	229,132	25,000	25,000	0
55010. Professional Services	253,617	267,240	229,132	25,000	25,000	0
Snow Route Optimization Software	0	0	0	50,000	0	0
56050. Computer Hardware & Software	0	0	0	50,000	0	0
56070. Automotive Supplies	48,274	0	264	0	0	0
Crash Attenuator		17,698	0	0	0	0
Sidewalk Tractor PW #475 Replacement		36,887	0	0	0	0
Supervisor #402 (2018 F150) Replacement		0	21,750	0	0	0
S/A Dump #403 (1998 International 4900) Replacement		0	0	153,897	0	150,028
S/A Dump #403 (1998 International 4900) AME		0	0	52,774	0	60,505
Grapple #405 (1988 International 7400) Replacement		0	0	114,335	94,495	0
Grapple #405 (1988 International 7400) AME		0	0	24,333	23,624	0
S/A Dump #406 (2004 International 7400) Replacement		0	0	153,897	0	135,606
S/A Dump #406 (1988 International 7400) AME		0	0	52,774	0	48,775
S/A Dump #407 (2003 International 7300) Replacement		0	0	153,897	0	135,626
S/A Dump #407 (2003 International 7300) AME		0	0	52,774	0	48,775
T/A Dump #408 (2019 Kenworth T440) Replacement		0	0	149,415	156,873	0
T/A Dump #408 (2019 Kenworth T440) AME		0	0	51,237	51,237	0
32' Aerial Boom #409 (2007 F550) Replacement		0	0	114,335	53,367	0
32' Aerial Boom #409 (2007 F550) AME		0	0	24,333	2,628	0
S/A Dump #411 (2002 Sterling L7500) Replacement		0	0	153,897	0	135,826
S/A Dump #411 (2002 Sterling L7500) AME		0	0	52,774	0	48,975
Mini (1 ton) Dump #412 (2019 F350) Replacement		0	0	38,970	39,483	0
S/A Dump #414 (2006 International 7400) Replacement		0	0	153,897	0	135,626
S/A Dump #414 (2006 International) AME		0	0	52,774	0	48,775
S/A Dump #415 (2001 Freightliner FL70) Replacement		0	0	153,897	0	135,626
S/A Dump #415 (2001 Freightliner FL70) AME		0	0	52,774	0	48,775
S/A Dump #416 (2002 Sterling L7500) Replacement		0	0	153,897	0	136,776
S/A Dump #416 (2002 Sterling L7500) AME		0	0	52,774	0	49,925
S/A Dump #417 (2003 International 7300) Replacement		0	0	153,897	0	135,626
S/A Dump #417 (2003 International 7300) AME		0	0	52,774	0	48,775
Sweeper #424 (2006 Freightliner) Replacement		0	0	173,813	0	0
Mini (1 ton) Dump #429 (2019 F350) Replacement		0	0	41,560	42,454	0
T/A Dump #431 (2020 Kenworth T440) Replacement		0	0	0	156,873	0
T/A Dump #431 (2020 Kenworth T440) AME		0	0	0	51,237	0
S/A Dump #433 (2001 Freightliner FL70) Replacement		0	0	153,897	0	135,626
S/A Dump #433 (2001 Freightliner FL70) AME		0	0	52,774	0	48,775

ANNUAL BUDGET: PUBLIC WORKS STREETS DIVISION (CONTINUED)

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget
Pickup #437 (2019 F350) Replacement		0	43,105	0	0	0
T/A Dump w/Wing Plow #555 (2006 International) Replacement		0	0	0	0	162,118
T/A Dump w/Wing Plow #555 (2006 International) AME		0	0	0	0	63,690
57030. Capital - Automotive Equipment	296,653	54,585	64,855	2,592,370	672,271	1,914,229
Starcom21 Dual Band Portable Radio	0	0	0	7,100	7,100	0
57040. Capital - Operating Equipment	0	0	0	7,100	7,100	0
Guardrail Improvements - Woodstock St	0	0	0	25,000	0	0
57100. Capital - Systems Improvements	0	0	0	25,000	0	0
Supervisor #402 (2018 F150)			2,119	5,794	5,794	5,794
S/A Dump #403 (2020 Kenworth T370)			0	30,779	0	30,006
Grapple #405 (2019 Kenworth T440)			0	22,867	7,179	21,537
S/A Dump #406 (2020 Kenworth T370)			0	30,779	0	27,125
S/A Dump #407 (2020 Kenworth T370)			0	30,779	0	27,125
T/A Dump #408 (2019 Kenworth T440)			0	29,883	26,097	30,233
32' Aerial Boom #409 (2007 F550)			0	22,867	3,558	10,673
S/A Dump #411 (2020 Kenworth T370)			0	30,779	0	27,165
Mini (1 ton) Dump #412 (2019 F350)			0	7,794	7,233	7,632
S/A Dump #414 (2020 Kenworth T370)			0	30,779	0	27,125
S/A Dump #415 (2020 Kenworth T370)			0	30,779	0	27,125
S/A Dump #416 (2020 Kenworth T370)			0	30,779	0	27,355
S/A Dump #417 (2020 Kenworth T370)			0	30,779	0	27,125
Sweeper #424 (2006 Freightliner)			0	34,763	0	0
Chipper #429 (2019 F350)			0	8,312	8,225	8,138
T/A Dump #431 (2020 Kenworth T440)			0	0	26,137	30,233
S/A Dump #433 (2020 Kenworth T370)			0	30,779	9,042	27,125
T/A Dump w/Wing Plow #555 (2006 International)			0	0	0	32,424
58100. Debt Service - Lease Payments	0	0	2,119	409,291	93,264	393,940
Total - Streets	$598,544	$321,825	$296,370	$3,108,761	$797,635	$2,308,169

ANNUAL BUDGET: PUBLIC WORKS FLEET AND FACILITIES DIVISION

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget
Asset Management Software (split with PW Administration)	$0	$0	$0	$34,272	$15,000	$36,922
56050. Computer Hardware & Software	12,757	0	0	34,272	15,000	36,922
56070. Automotive Supplies	0	0	411	0	0	0
Air Duct Cleaning (City Hall)		0	0	95,000	0	95,000
Boiler Water Pretreatment Tank System (City Hall)		0	0	30,000	0	59,000
Cat Walk & Railing (City Hall 2nd Floor)		0	10,222	0	0	0
Air Cooled Condensing Unit Replacement (PD, Fire, Chambers, PW, Admin)		0	0	0	0	45,000
Roof Fall Protection Systems Installation (City Hall)		0	0	0	0	120,000
Closed Transition ATS Replacement		35,372	0	0	0	0
Fire Alarm Panel (Downtown Train Station)		0	0	10,000	10,000	0
Fuel Island Replacement (City Hall)		0	0	400,000	25,000	375,000
Gas Monitoring System Sensor Replacement		0	0	11,000	11,000	0
MDF Grounding and Bonding (IT areas)		24,497	0	0	0	0
Variable Frequency Drive Replacement (HVAC system and supply fans)		16,474	11,850	0	0	0
Office Modifications (NAPA Parts Room)		0	21,926	0	0	0
Light Curtains (PW Garage)		0	0	20,000	20,000	0
Water Management Plan (City Hall, Fire Stations, WW)		0	0	10,000	0	10,000
57000. Capital - Buildings	177,821	76,343	43,998	576,000	66,000	704,000
Vehicle (Forklift) Replacement		0	0	30,000	0	27,008
Pool Truck PW #12 (2018 F150) Replacement		0	17,533	0	0	0
Superintendent Vehicle PW #15 (2017 Escape) Replacement		0	0	36,720	0	0
57030. Capital - Automotive Equipment	101,786	0	17,533	66,720	0	27,008
Pool Truck PW #12 (2018 F150)		0	2,336	4,751	4,751	4,751
Superintendent Vehicle PW #15 (2017 Escape)		0	0	7,344	0	0
58100. Debt Service - Lease Payments	0	0	2,336	12,095	4,751	4,751
Total - Fleet & Facility Services	$292,364	$76,343	$64,278	$689,087	$85,751	$772,681

ANNUAL BUDGET: FIRE RESCUE

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Request
56070. Automotive Supplies	$0	$0	$196	$0	$0	$0
Server Room Repair of Water Leaks (Station #3)		0	0	15,000	15,000	0
Roof Replacement (Station #4)		0	0	0	0	0
57000. Capital - Buildings	0	0	0	15,000	15,000	0
Ambulance Replacement		186,957	0	0	0	0
Ambulance Replacement (Bariatric)		226,571	0	0	0	0
Chief #0004 (2013 Ford Explorer) Replacement		0	0	42,766	0	37,407
Battalion Chief #1404 (2017 Ford Expedition) Replacement		0	0	0	0	52,635
Inspector #1077 (2018 Ford Escape) Replacement		0	20,189	0	0	0
Support/Towing #9255 (2008 Ford F350) Replacement		0	0	38,930	39,675	0
Battalion Chief #1091 (2011 Ford Expedition) Replacement		0	0	42,766	0	0
Training/Pool #1914 (2014 Ford Escape) Replacement		0	0	0	0	31,855
Engine #6228 (2006 Pierce Engine) Replacement		0	0	375,000	0	400,000
Engine #7272 (2007 Pierce Engine) Replacement		0	0	0	0	400,000
Ambulance #8151 (2014 Ford F450) Replacement		0	170,962	176,759	7,000	0
Ambulance #8151 Power Load System/Power Cot		0	0	30,731	35,314	0
Ambulance #8037 (2016 Ford E450) Replacement		0	0	0	0	182,062
Ambulance #8037 Power Load System		0	0	0	0	36,373
Ambulance #4478 (2017 Ford F450) Replacement		0	0	0	0	182,062
Ambulance #4478 Power Load System		0	0	0	0	36,373
Ambulance #4421 (2013 Ford F450) Replacement		0	173,427	176,759	7,000	0
Ambulance #4421 Power Load System/Power Cot		0	0	30,731	35,314	0
Support/Towing #7711 (2001 Ford F550) Replacement		0	0	40,098	0	0
Support #334 (New Addition Pickup w/Plow)		0	0	0	0	44,500
57030. Capital - Automotive Equipment	0	413,528	364,578	954,540	124,303	1,403,267
CLWAN Redundat Equipment (Backup)		97,901	0	0	0	0
Starcom21 Dual Band Portable (73) and Mobile (6) Radios		0	0	542,752	542,752	43,800
SCBA Fit Testing Equipment Replacement		16,209	0	0	0	0
Thermal Imaging Camera Replacement		11,200	0	0	0	0
Heart Monitors Replacement (9)		0	0	0	0	360,000
CAD and Station Alerting Interface		0	0	0	0	20,000
57160. Capital - Departmental Equipment	0	125,310	0	542,752	542,752	423,800

ANNUAL BUDGET: FIRE RESCUE (CONTINUED)

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Request
57890. Capital - Contingency	0	0	0	0	0	302,100
Chief #0004 (2013 Ford Explorer)	0	0	0	8,553	0	7,481
Battalion Chief #1404 (2017 Ford Expedition)	0	0	0	0	0	10,527
Inspector #1077 (2018 Ford Escape)	0	0	1,626	5,508	5,327	5,327
Support/Towing #9255 (2008 Ford F350)	0	0	0	7,786	7,761	7,761
Battalion Chief #1091 (2011 Ford Expedition)	0	0	0	8,554	0	0
Training/Pool #1914 (2014 Ford Escape)	0	0	0	0	0	6,371
Support/Towing #7711 (2001 Ford F550)	0	0	0	8,020	0	0
Support #334 (New Addition Pickup w/Plow)	0	0	0	0	0	9,100
58100. Debt Service - Lease Payments	0	0	1,626	38,421	13,088	46,567
Total - Fire Rescue	$0	$538,838	$366,400	$1,550,713	$695,143	$2,175,734

ANNUAL BUDGET: ROAD RESURFACING

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget
Pavement Marking Program	$0	$44,786	$76,423	$50,000	$50,000	$75,000
Pavement Preservation Program	0	9,796	48,624	50,000	50,000	50,000
Pavement Repair - Glenn Alley	0	22,163	0	0	0	0
Street Resurfacing Program (includes manhole	0	1,805,754	1,556,056	2,050,000	2,050,000	1,700,000
Pedestrian & Traffic Safety Improvements	0	0	38,893	50,000	50,000	50,000
55380. Street Maintenance & Repair	0	1,882,499	1,719,996	2,200,000	2,200,000	1,875,000
55390. Sidewalk Maintenance & Repair		85,955	95,257	100,000	100,000	100,000
Contractual Services	0	85,955	95,257	100,000	100,000	100,000
Total - Roadways (Non-MFT)	$0	$1,968,454	$1,815,253	$2,300,000	$2,300,000	$1,975,000

ANNUAL BUDGET: ROAD RECONSTRUCTION

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget
Roadways						
IL 176/Briarwood		$0	$175,760	$255,000	$0	$0
IL 176/Walkup		0	11,333	0	0	0
Main/Crystal Lake Ave Improvement		37,640	134,438	503,946	190,760	2,471,862
North Main Improvement - Design		26,107	48,844	134,721	134,721	34,721
South Main Widening		3,666	0	991,000	795,785	0
Pingree/Congress		525,965	0	0	0	0
US 14/Virginia		25,584	79,886	250,708	152,000	0
Dole Avenue Reconstruction						
Design (to include sanitary sewer lining and water main u		0	0	100,000	100,000	50,000
Cog Circle Reconstruction		0	0	0	0	250,000
McHenry Ave Erosion Control - Design		0	0	200,000	24,000	0
McHenry Ave Erosion Control - Construction		0	0	0	172,500	0
Traffic Signals						
Signal Installation - IL 176/Mt Thabor-Haligus		0	0	25,300	12,290	13,010
Illuminated Street Signs - US 14/IL 176		89,233	0	0	0	0
Pedestrian Connection - Main Street		0	0	0	0	40,000
Multi-Use Paths						
Country Club Multi-Use Path		5,975	0	81,000	61,000	0
Ackman @ Amberwood Rd Crossing		9,940	0	345,721	273,672	0
Huntley Rd Crossing		9,940	0	80,000	63,328	0
57080. Capital - Streets	0	734,050	450,261	2,967,396	1,980,056	2,859,593
Salt Storage Dome	0	0	0	350,000	0	0
57100. Capital - Buildings	0	0	0	350,000	0	0
Main/Crystal Lake Ave			15,963	0	177,500	0
North Main Street			0	197,479	103,970	122,320
57120. Capital - Land	0	0	15,963	197,479	281,470	122,320
Total - Roadway Improvements (MFT)	$0	$734,050	$466,224	$3,514,875	$2,261,526	$2,981,913

ANNUAL BUDGET: THREE OAKS RECREATION AREA

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget
Three Oaks Master Plan Update		0	13,558	0	0	0
Canoe/Kayak Replacement		3,318	0	0	0	0
Row Boat Replacement (14')		0	0	2,000	2,000	0
Sail/Pontoon Boat Replacement		6,634	0	0	0	0
Paddleboat Replacement		0	0	7,650	6,639	0
Outboard Motor Replacement		0	0	0	0	6,200
Pavillion Enclosure		6,408	0	0	0	0
Water Level Study		5,530	0	0	0	0
Golf Cart Replacement		0	0	9,545	8,820	0
Beach/Marina Cameras plus Server		0	0	20,000	20,000	0
Water Bottle Filling Station (Beach & Marina)		0	0	12,200	12,200	0
57040. Capital - Operating Equipment	0	21,890	13,558	51,395	49,659	6,200
Retaining Wall Installation (Swim Beach)		17,240	0	0	0	0
Irrigation Pump Relocation		0	44,880	0	0	0
Test Well Installation and Testing		0	0	0	22,885	0
Water Level Design Adjustment		0	0	0	24,800	0
Water Level Adjustment (Piping Installation)		0	0	0	0	105,000
Pipe Outlet Feasibility Study		0	0	0	660	0
Shade Structure (Scuba Area)		5,353	0	0	0	0
Shade Structure (Splash Pad)		0	0	42,747	0	0
Playground Soft Surface Replacement		0	0	67,000	0	0
Beach Area Expansion and Umbrella (Grassy Area)		0	0	0	0	10,000
Parking Lot Seal Coat and Crack Filling		0	21,249	0	0	0
Erosion Control		1,757	0	0	24,500	0
East Trail - Switchback Paving		0	0	0	0	30,000
Fencing		0	0	0	8,865	0
Flood Remediation (landscape, electrical, building repair)		0	0	0	0	50,000
Lightning Suppression System Installation		0	0	0	0	70,000
57100. Capital - Systems Improvements	0	24,350	66,129	109,747	81,710	265,000
Total - Three Oaks Recreation Area	$0	$46,240	$79,687	$161,142	$131,369	$271,200

WATER AND SEWER

CAPITAL AND EQUIPMENT REPLACEMENT FUND

STATEMENT OF ACTIVITIES

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.) .

ANNUAL BUDGET SUMMARY

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget
REVENUES						
41700. Grant Proceeds - State of IL	$113,616	$0	$0	$0	$0	$0
41800. Grant Proceeds - Federal						
CDBG - Lift Station #9 Rehabilitation	0	0	0	87,315	0	87,315
48950. Reimbursement						
4XXXX. Utility Tax - Electricity	0	0	0	646,301	646,301	646,301
4XXXX. Utility Tax - Natural Gas	0	0	0	353,699	353,699	353,699
Total Intergovernmental Revenue	113,616	0	0	1,087,315	1,000,000	1,087,315
47010. Interest Income	0	56	24,438	0	5,000	0
Total Interest Income	0	56	24,438	0	5,000	0
48950. Reimbursements	103,076					
Copley Roofing (WM Relocate)	0	9,600	0	0	0	0
Temperature Equipment (WM Relocate)	0	9,600	0	0	0	0
BP McDonalds (WM Extension)	0	20,568	0	0	0	0
Fountains (LS #22 Pump)	0	0	26,589	0	0	0
Springs (LS #22 Pump)	0	0	26,589	0	0	0
IRMA (WTP #3 Electrical)	0	133,785	0	0	0	0
48990. Miscellaneous Income	0	0	19,810	0	0	0
Total Miscellaneous	103,076	173,553	72,988	0	0	0
Total Revenues	$216,692	$173,609	$97,426	$1,087,315	$1,005,000	$1,087,315
EXPENDITURES						
PW Admin	$0	$0	$464,918	$5,712,986	$4,315,247	$1,553,067
Water & Sewer Operations	657,796	280,527	330,628	11,170,744	2,171,057	11,843,740
Wastewater Treatment	10,146,910	3,558,098	602,548	2,964,662	1,196,368	4,195,391
Total Expenditures	$10,804,706	$3,838,625	$1,398,094	$19,848,392	$7,682,672	$17,592,198
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	($10,588,014)	($3,665,016)	($1,300,668)	($18,761,077)	($6,677,672)	($16,504,883)

ANNUAL BUDGET SUMMARY (CONTINUED)

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget
OTHER FINANCING SOURCES (USES)						
Lease Financing	0	0	63,435	1,059,515	126,258	537,287
Loan Proceeds						
WWTP #2 & WWTP #3 Improvements	10,084,856	3,442,113	1,211	0	0	0
WTP #2 Reconstruction	0	0	0	7,439,000	0	6,175,000
WTP #2 New Deep Well #19 and Piping	0	0	0	0	0	370,000
WTP #4 Expansion	0	0	0	350,000	0	0
Transfer In						
Water & Sewer Fund	0	414,805	25,993	6,608,042	4,424,338	7,287,385
Water & Sewer 2015 GO Project Fund						
WM Relocation - Route 14 (IL 176 to CL Ave)	0	0	0	0	220,000	0
Crystal Lake Ave/Main Street WM	0	0	0	0	0	245,211
Water & Sewer 2019 GO Project Fund						
NCLPBIA City Storm Sewer	0	0	0	2,313,300	1,794,525	0
Pine/Oriole Depression	0	0	0	991,220	0	0
McCormick Tower Area WM	0	0	0	0	0	1,890,000
Water & Sewer SSA Participation Fees Fund	1,285,000	335,933	250,122	0	0	0
Total Other Financing Sources (Uses)	$11,369,856	$4,192,851	$340,761	$18,761,077	$6,565,121	$16,504,883
Change in Payables/Receivables	($1,020,844)	$477,840	$875,952	$0	($79,689)	$0
Net Change in Cash	($239,002)	$1,005,675	($83,955)	$0	($192,240)	($0)
Beginning Cash Balance	($490,478)	($729,480)	$276,195	$192,240	$192,240	($0)
Ending Cash Balance	($729,480)	$276,195	$192,240	$192,240	($0)	($0)

ANNUAL BUDGET: PUBLIC WORKS ADMINISTRATION

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget
Asset Management Software (Split with PW Fleets)	$0	$0	$0	$0	$0	$107,650
56050. Computer Hardware & Software	0	0	0	0	0	107,650
Starcom 21 Duel Band Radio	0	0	0	7,100	7,100	0
57040. Capital - Operating Equipment	0	0	0	7,100	7,100	0
Crystal Lake Watershed-Based Plan (Applied Ecological)	0	0	0	75,000	22,730	42,214
Crystal Lake Water Level Study (USGS Study)	0	0	0	32,500	10,000	59,400
Storm Sewer Improvements						
Cove Pond and Woodland Wetlands Enhancement - Engineering	0	0	21,910	156,228	0	0
Cove Pond and Woodland Wetlands Enhancement - Construction Oversight	0	0	0	0	9,293	0
Cove Pond and Woodland Wetlands Enhancement - Construction	0	0	0	0	158,045	0
NCLPBIA City Storm Sewer - Design and Easement Acquisition	0	0	130,210	0	70,268	0
NCLPBIA City Storm Sewer - Permitting	0	0	0	0	0	0
NCLPBIA City Storm Sewer - Construction Oversight	0	0	0	210,300	136,083	0
NCLPBIA City Storm Sewer - Construction	0	0	0	2,103,000	1,608,442	50,000
Green Oaks Dr Swale Installation	0	0	2,903	0	0	0
Green Oaks Storm Sewer - Wetland Delineation	0	0	3,152	0	0	0
Green Oaks Storm Sewer - Design	0	0	0	0	21,645	0
Honeysuckle Storm Sewer Upsizing - Construction	0	0	76,430	0	3,467	0
Union/Mary Lane Storm Sewer - Land Acquisition	0	0	8,131	0	0	0
Union/Mary Lane Storm Sewer - Construction	0	0	150,751	0	0	0
Union/College - Design and Permitting	0	0	16,632	0	0	0
Gardina Vista Depression Outlet	0	0	7,085	171,087	180,000	0
Pine/Oriole Depression - Design	0	0	0	20,800	0	0
Pine/Oriole Depression - Legal Fees	0	0	0	12,800	0	17,500
Pine/Oriole Depression - Land Acqusition	0	0	0	470,299	0	1,052,783
Pine/Oriole Depression - Construction Oversight	0	0	0	12,000	0	0
Pine/Oriole Depression - Demolition/Environmental/Grading	0	0	0	53,800	0	198,520
Pine/Oriole Depression - Other Costs	0	0	0	6,000	0	0
Thornwood Drainage Improvements - Engineering	0	0	15,124	0	0	0
Thornwood Drainage Improvements - Construction	0	0	0	0	52,073	0
Crystal Creek Surveying (Culverts)	0	0	0	0	0	0
Barlina Culvert Replacement - Construction Oversight	0	0	3,538	31,265	23,662	0
Barlina Culvert Replacement - Construction	0	0	0	312,650	299,827	0
BA Barlina Culvert Replacement - Construction	0	0	0	17,160	0	0
Broadway Culvert Replacement - Permitting	0	0	7,450	0	0	0
Broadway Culvert Replacement - Construction Oversight	0	0	3,538	23,715	23,662	0
Broadway Culvert Replacement - Construction	0	0	0	237,155	227,640	0
BA Broadway Culvert Replacement - Construction	0	0	0	6,532	0	0
Country Club Culvert Replacement - Permitting	0	0	7,450	0	0	0
Country Club Culvert Replacement - Construction Oversight	0	0	3,538	24,014	23,662	0
Country Club Culver Replacement - Construction	0	0	0	240,147	225,126	0
BA Country Club Culvert Replacement - Construction	0	0	0	6,532	0	0
Dartmoor Culvert Replacement - Construction Oversight	0	0	3,538	36,897	37,561	0
Dartmoor Culvert Replacement - Construction	0	0	0	368,977	546,293	0
BA Dartmoor Culvert Replacement - Construction	0	0	0	412,055	0	0
McHenry Ave Culvert Replacement - Construction Oversight	0	0	3,538	27,681	23,662	0
McHenry Ave Culvert Replacement - Construction	0	0	0	296,812	257,531	0

ANNUAL BUDGET: PUBLIC WORKS ADMINISTRATION (CONTINUED)

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget
Edgewater Storage (Regrade Kamijima Park) - Engineering	0	0	0	6,764	21,500	15,000
Edgewater Storage (Regrade Kamijima Park) - Construction Oversight	0	0	0	6,764	0	0
Edgewater Storage (Regrade Kamijima Park) - Construction	0	0	0	67,639	0	0
North-South Drain Tile Replacement - Design	0	0	0	20,745	28,745	0
North-South Drain Tile Replacement - Permitting	0	0	0	10,373	0	0
North-South Drain Tile Replacement - Construction Oversight	0	0	0	20,745	17,230	0
North-South Drain Tile Replacement - Construction	0	0	0	207,450	280,000	10,000
57100. Capital - Systems Improvements	0	0	464,918	5,705,886	4,308,147	1,445,417
Total - PW Administration	$0	$0	$464,918	$5,712,986	$4,315,247	$1,553,067

ANNUAL BUDGET: PUBLIC WORKS WATER AND SEWER DIVISION

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget
56070. Automotive Supplies		$0	$461	$0	$0	$0
Electrical Equipment Replacement (WTP #3)		160,074	0	0	0	0
ArcFlash Study (WTPs)		0	0	0	0	0
57000. Capital - Buildings	403	160,074	0	0	0	0
Superintendent #501 (2014 Taurus) Replacement		0	0	24,113	24,481	0
Pickup #503 (2018 F150 4x4 SuperCab) Replacement		0	24,160	0	0	0
Pickup #539 (2006 F250) Replacement		0	0	33,542	0	40,865
Service Truck w/Crane #540 (2006 F550) Replacement		0	0	174,971	101,777	0
Service Truck w/Crane #540 (2006 F550) AME		0	0	24,333	0	0
Service Van #541 (2009 E250) Replacement		0	0	36,720	0	34,980
Service Truck #542 (2012 F350) Replacement		0	0	62,501	0	45,990
Service Truck #542 (2012 F350) AME		0	0	0	0	11,275
Mini (1 ton) Dump #543 (2010 F350) Replacement		0	0	0	0	40,667
T/A Dump w/Wing Plow #550 (2014 International) Replacement		0	0	149,415	0	0
T/A Dump w/Wing Plow #550 (2014 International) AME		0	0	51,237	0	0
T/A Dump w/Wing Plow #555 (2006 International) Replacement		0	0	153,897	0	0
T/A Dump w/Wing Plow #555 (2006 International) AME		0	0	52,774	0	0
Supervisor #600 (2018 F150) Replacement		0	21,825	0	0	0
Vactor-Sewer Jet #611 (2002 International) Replacement		0	0	328,313	0	234,815
Vactor-Sewer Jet #611 (2002 International) AME		0	0	0	0	153,490
Service Truck #614 (2009 F350) Replacement		0	0	62,501	0	0
Pickup #616 (2009 F350) Replacement		0	0	0	0	40,865
57030. Capital - Automotive Equipment	0	0	45,985	1,154,317	126,258	602,947
Sewer Televising Unit		0	0	0	0	100,000
SCADA Server		0	0	45,000	0	0
SCADA Communication System (WTP) Upgrade		0	8,000	120,000	120,000	75,000
57040. Capital - Operating Equipment	23,000	0	8,000	165,000	120,000	175,000
Water Delivery Study		0	0	100,000	0	0
Water Master Plan Update		0	0	60,000	0	0
Solar Viability Assessment		0	0	60,000	20,000	0
Tower Repair/Maintenance - Poplar		(1,807)	0	0	0	0
WM Extension - Route 14 (Under IL 176)		25,757	0	0	0	0
WM Relocation - IL 31 (IL 176 to CL Ave)		96,503	0	0	0	0
WM Relocation - Route 14 (IL 176 to CL Ave)		0	0	0	220,000	0
WM Replacement - CL Ave @ Main		0	0	0	0	350,000
WM Replacement - McCormick Tower Area		0	0	0	0	1,890,000
WTP #2 Reconstruction - Engineering		0	3,173	350,000	49,400	175,000
WTP #2 Reconstruction - Construction		0	0	4,739,000	0	6,000,000
WTP #2 New Deep Well #19 and Raw Water Piping - Engineering		0	0	250,000	120,000	370,000
WTP #2 New Deep Well #19 and Raw Water Piping - Construction		0	0	2,100,000	0	0
WTP #3 Softener Rehabilitation - Engineering		0	0	0	0	50,000
WTP #4 MCC, Generator and Transfer Switch Replacement		0	221,845	725,000	845,000	0
WTP #5 Rehabilitation (iron filter, roof, ground storage tank) - Engineering		0	47,400	50,000	50,000	6,000
WTP #5 Rehabilitation (iron filter, roof, ground storage tank) - Construction		0	0	1,200,000	600,000	2,100,000
57100. Capital - Systems Improvements	634,393	120,453	272,418	9,634,000	1,904,400	10,941,000

ANNUAL BUDGET: PUBLIC WORKS WATER AND SEWER DIVISION (CONTINUED)

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget
Superintendent #501 (2014 Taurus)		0	0	4,823	1,632	4,896
Pickup #503 (2018 F150 4x4 SuperCab)		0	2,098	6,513	6,262	6,186
Pickup #539 (2006 F250)		0	0	6,708	0	8,173
Service Truck w/Crane #540 (2006 F550)		0	0	34,994	6,785	20,355
Service Van #541 (2009 E250)		0	0	7,344	0	6,996
Service Truck #542 (2012 F350)		0	0	12,500	0	9,198
Mini (1 ton) Dump #543 (2010 F350)		0	0	0	0	8,133
T/A Dump w/Wing Plow #550 (2014 International)		0	0	29,883	0	0
T/A Dump w/Wing Plow #555 (2006 International)		0	0	30,779	0	0
Supervisor #600 (2018 F150)		0	1,666	5,720	5,720	5,720
Vactor-Sewer Jet #611 (2002 International)		0	0	65,663	0	46,963
Service Truck #614 (2009 F350)		0	0	12,500	0	0
Pickup #616 (2009 F350)		0	0	0	0	8,173
58100. Debt Service - Lease Payments	0	0	3,764	217,427	20,399	124,793
Total - Water & Sewer Operations	$657,796	$280,527	$330,628	$11,170,744	$2,171,057	$11,843,740

ANNUAL BUDGET: PUBLIC WORKS WASTEWATER TREATMENT DIVISION

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget
56070. Automotive Supplies		$0	$140	$0	$0	$0
ArcFlash Study		0	7,859	0	0	0
MCC Replacement (LS #12 at WWTP #3)		0	0	125,000	19,073	205,927
MCC Replacement (WWTP #3 Control Building)		0	0	125,000	19,073	205,927
MCC Replacement (WWTP #3 Generator Feed)		0	0	250,000	250,000	0
MCC Replacement (WWTP #3 PEPs)		0	0	0	0	100,000
Grit Building HVAC Replacement (WWTP #2)		0	0	60,000	25,000	0
Raw Building Concrete Ceiling Repair (WWTP #2)		2,141	10,981	0	0	0
Concrete Slab Repair (WWTP #2)		0	1,925	0	0	0
Roof Repairs/Replacements (WWTP Facilities)		0	0	90,000	149,200	0
Security Fence/Gate Repairs (WWTP #2)		0	0	30,000	30,000	0
Parking Lot/Driveway Reconstruction (WWTP #2)		0	143,747	0	0	0
Parking Lot/Driveway Reconstruction (WWTP #3)		0	35,774	0	0	0
57000. Capital - Buildings		2,141	200,286	680,000	492,346	511,854
All-Terrain Vehicle (PW #707) Replacement		0	0	13,000	12,665	0
All-Terrain Vehicle (PW #723) Replacement		0	12,233	0	0	0
Bypass Pumping Trailer		0	0	0	8,400	0
Superintendent #701 (2018 Escape) Replacement		0	17,851	0	0	0
Pickup #702 (2011 F350) Replacement		0	0	33,542	0	44,352
Service Truck w/Crane #709 (2009 F350) Replacement		0	0	0	0	54,753
Service Truck w/Crane #709 (2009 F350) AME		0	0	0	0	20,038
57030. Capital - Automotive Equipment	0	0	30,084	46,542	21,065	119,143
Alum Tank Replacement (WWTP #2)		0	0	200,000	50,010	222,790
Chlorides Analyzer (WWTP #2 & WWTP #3)		0	0	40,000	0	0
ICP OES Analyzer (WWTP #3 Lab)		0	0	50,000	75,000	0
Generator Installation (LS #08)		4,974	49,569	4,720	0	0
Generator Installation (LS #13)		0	62,036	4,720	0	0
Generator Installation (LS #17)		4,974	49,569	4,720	0	0
Generator Replacement (LS #22)		0	0	0	0	350,000
Generator Installation (LS #28)		4,974	49,569	4,720	0	0
Spruce Tree Replacement (LS #28)		0	1,641	0	0	0
LS #12 Headworks Pump Replacement (WWTP #3)		0	0	96,000	55,500	176,927
Sand Replacement (WWTP #2 Sand Filter)		0	0	80,000	7,000	0
PLC Installation (LS #19)		0	16,875	0	0	0
PLC Installation (LS #20)		0	16,875	0	0	0
PLC Installation (LS #28)		0	16,875	0	0	0
Submersible Pump Replacement (LS #22)		0	89,005	0	0	0
Trash Pump (PW #709) Replacement		0	0	140,000	114,000	0
Grit Washer Unit Replacement (WWTP #2)		0	0	0	0	50,000
57040. Capital - Operating Equipment	54,239	14,922	352,014	624,880	301,510	799,717

ANNUAL BUDGET: PUBLIC WORKS WASTEWATER TREATMENT DIVISION (CONTINUED)

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget
LS #09 Rehabilitation		0	8,782	690,850	8,800	1,086,000
LS #14 Rehabilitation		3,500	8,963	500,000	69,365	1,000,000
LS #16 Rehabilitation		0	0	50,000	73,000	521,000
LS #22 Water Hammer Improvements (Woodlore to complete modifications)		5,201	0	0	0	0
Primary Effluent Pump Station Rehabilitation (WWTP #3)		0	0	100,000	19,100	125,000
SCADA Improvements (WWTP #2)		0	0	186,000	155,500	0
Redundant UV System (WWTP #2)		0	0	75,000	51,000	0
WWTP #2 & WWTP #3 Improvements - Construction		3,532,334	1,211	0	0	0
57100. Capital - Systems Improvements	10,092,671	3,541,035	18,956	1,601,850	376,765	2,732,000
Service Truck #614 (2009 F350)		0	0	0	0	8,173
Superintendent #701 (2018 Escape)		0	1,068	4,682	4,682	4,682
Pickup #702 (2011 F350)		0	0	6,708	0	8,871
Service Truck w/Crane #709 (2009 F350)		0	0	0	0	10,951
58100. Debt Service - Lease Payments	0	0	1,068	11,390	4,682	32,677
Total - Wastewater Treatment	$10,146,910	$3,558,098	$602,548	$2,964,662	$1,196,368	$4,195,391

WATER AND SEWER

2015 GO PROJECT FUND

STATEMENT OF ACTIVITIES

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

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Budget	$ Change	% Change
REVENUES								
47010. Interest Income	$7,510	$1,260	$1,260	$0	$630	$0	$0	0.00%
47990. Unrealized Gain/Loss on Invest	12,306	(2,168)	1,823	0	0	0	$0	0.00%
Total Interest Income	19,816	(908)	3,083	0	630	0	$0	0.00%
Total Revenues	$19,816	($908)	$3,083	$0	$630	$0	$0	0.00%
EXPENDITURES								
Water & Sewer Operations	0	5,772	254,977	485,000	0	0	($485,000)	-100.00%
Total Expenditures	$0	$5,772	$254,977	$485,000	$0	$0	($485,000)	-100.00%
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	$19,816	($6,680)	($251,894)	($485,000)	$630	$0		
OTHER FINANCING SOURCES (USES)								
Transfer Out								
Water & Sewer Capital Fund	$0	$0	$0	$0	($220,000)	($245,211)		
Total Other Financing Sources (Uses)	$0	$0	$0	$0	($220,000)	($245,211)		
Change in Payables/Receivables	($160,247)	$5,772	$47,491	($53,197)	($53,197)	$0		
Net Change in Cash	($140,431)	($908)	($204,403)	($538,197)	($272,567)	($245,211)		
Beginning Cash Balance	$863,520	$723,089	$722,181	$517,778	$517,778	$245,211		
Ending Cash Balance	$723,089	$722,181	$517,778	($20,419)	$245,211	$0		

WATER AND SEWER

2019 GO PROJECT FUND

STATEMENT OF ACTIVITIES

The Water & Sewer 2019 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 bonds.

ANNUAL BUDGET

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Budget	Fiscal 2020 Estimate	Fiscal 2021 Request	$ Change	% Change
EXPENDITURES								
City Administration	$0	$0	$0	$0	$82,133	$0	$0	0.00%
Total Expenditures	$0	$0	$0	$0	$82,133	$0	$0	0.00%
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	$0	$0	$0	$0	($82,133)	$0		
OTHER FINANCING SOURCES (USES)								
2019A Bond Proceeds	$0	$0	$0	$0	$4,399,191	$0		
2019A Bond Premium	0	0	0	0	371,082	0		
2019B Bond Proceeds	0	0	0	0	1,261,354	0		
2019B Bond Premium	0	0	0	0	150,506	0		
Transfer Out								
Water & Sewer Capital Fund	0	0	0	0	(1,794,525)	(1,890,000)		
Total Other Financing Sources (Uses)	$0	$0	$0	$0	$4,387,608	($1,890,000)		
Change in Payables/Receivables	$0	$0	$0	$0	$0	$0		
Net Change in Cash	$0	$0	$0	$0	$4,305,475	($1,890,000)		
Beginning Cash Balance	$0	$0	$0	$0	$0	$4,305,475		
Ending Cash Balance	$0	$0	$0	$0	$4,305,475	$2,415,475		

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2020/21

LIBRARY FUNDS

STATEMENT OF ACTIVITIES

The Mission Statement for the Crystal Lake Public Library is, "helping people, of all ages and backgrounds, learn, enjoy and better their lives." The Library has selected six strategic service directions to meet this mission. They are as follows:

- 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



ACCOMPLISHMENTS

CLPL's Annual Report was mailed to all residents in September 2019 and additional copies sent to City Hall.

- Facility
  - Examined and evaluated capital repairs needed on the Library facility using 5, 10 and 15 year scenarios, including an assessment by architect and various engineering specialties and an assessment by a consultant on use of space inside the Library.
  - Library Board held a strategic planning session in November and decided to repair and regroup as possible using Special Reserve funds and work towards new building by 2030.
- Marketing and Public Relations
  - Increased marketing of the Library's resources and services to increase use and positive awareness of the Library and its value to the community.
  - Launched project to revamp website.
  - Expanded use of social media and other online channels.
  - Developed approaches to connect quickly with new community members.
- Advocacy
  - Supported re-development of the Friends of the Library.
- Resource Development
  - Library Board discussed pros & cons of municipal vs district library.
  - Worked to reinvigorate the Crystal Lake Library Foundation.
  - Explored options for and interest in developing an Intergovernmental Agreement with School District 47.
  - Worked to deepen collaborations with the Chamber, School District 155 and McHenry County College to advance career exploration services.
- Technology
  - Researched option for implementing RFID technology and Automated Materials Handling systems.
- Services and Programming
  - Assessed current programs & services, identified potential programs and services, and identified areas to changes to enhance service to the community.
  - Increased hands-on, interactive early literacy skills development experiences for children and families.
  - Expanded outreach services and programs that meet people where they are.
- Collections
  - Identified options to right size collections for efficiency, to enhance circulation, and to make space available for other purposes.

OBJECTIVES

- Facility:
  - Repair and regroup as possible using Special Reserve funds.
- Marketing and Public Relations
  - Launch new website, calendar, and transparency portal.
  - Market of the Library's resources and services to increase use and positive awareness of the Library and its value to the community.
  - Connect quickly with new community members.
- Advocacy
  - Support re-development of the Friends of the Library.
- Resource Development
  - Work to reinvigorate the Crystal Lake Library Foundation.
  - Continue discussion to develop an Intergovernmental Agreement with School District 47.
  - Work to deepen collaborations with the Chamber, School District 155 and McHenry Community College to advance career exploration services.
- Technology
  - Implement RFID technology and Automated Materials Handling systems.
- Services and Programming
  - Continue to assess current programs & services, identified potential programs & services, and identified areas to changes to enhance service to the community, especially in relation to regrouping within the facility.
  - Increase hands-on, interactive early literacy skills development experiences for children and families, especially in relation to regrouping with the facility.
- Collections
  - Weed collections before RFID implementation, to enhance circulation, and to make space available for other purposes.

LIBRARY OPERATING FUND BUDGET

	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Working Budget	Fiscal 2020 Year-End Estimate	Fiscal 2021 Working Budget	$ Change	% Change
REVENUES								
Property Tax	$3,998,136	$3,990,065	$4,071,877	$4,108,500	$4,108,502	$4,195,692	$87,192	2.12%
Grants	31,407	0	0	0	0	0	$0	0.00%
Library Fees	44,711	43,344	70,426	59,860	72,040	72,720	$12,860	21.48%
Copy Fees	10,184	11,074	11,777	11,610	11,610	11,070	($540)	-4.65%
Meeting Room Fees	945	957	1,011	0	0	0	$0	0.00%
Library Fines	51,369	51,740	25,683	28,000	19,300	19,300	($8,700)	-31.07%
Investment Income	17,272	27,672	58,253	15,000	20,000	25,000	$10,000	66.67%
Used Book Sale	2,369	2,881	2,242	0	0	0	$0	0.00%
Miscellaneous	553	818	1,205	984	13,174	13,150	$12,166	1236.38%
Total Revenues	$4,156,946	$4,128,551	$4,242,474	$4,223,954	$4,244,626	$4,336,932	$112,978	2.67%
EXPENDITURES								
Wages	$2,331,910	$2,382,216	$2,425,678	$2,626,548	$2,626,548	$2,709,804	$83,256	3.17%
Group Insurance	330,604	415,080	447,174	538,545	515,700	516,752	($21,793)	-4.05%
Total Personnel Services	2,662,514	2,797,296	2,872,852	3,165,093	3,142,248	3,226,556	$61,463	1.94%
Legal/Professional Services	16,451	11,772	30,593	23,660	23,660	20,460	($3,200)	-13.52%
Community Relations	7,895	6,527	6,907	8,964	8,964	8,964	$0	0.00%
Publishing	6,362	4,075	5,337	4,770	5,270	5,270	$500	10.48%
Postage & Freight	23,827	23,728	24,683	24,850	25,350	25,350	$500	2.01%
Continuing Education	13,128	10,455	20,064	22,100	22,100	22,100	$0	0.00%
Dues & Subscriptions	5,971	5,287	5,694	6,145	6,200	6,200	$55	0.90%
Insurance & Bonding	31,190	30,491	31,224	34,109	33,033	33,575	($534)	-1.57%
Utilities	42,836	45,422	46,274	53,990	51,020	48,096	($5,894)	-10.92%
Buildings & Offices Maintenance	125,268	134,542	149,728	150,019	157,991	154,591	$4,572	3.05%
Operating Equipment Maintenance	103,958	96,226	95,215	107,186	103,485	103,426	($3,760)	-3.51%
Rental - Buildings & Equipment	19,742	18,612	18,904	20,500	18,000	15,780	($4,720)	-23.02%
Stationary & Printing	31,479	32,708	37,743	39,994	40,994	40,994	$1,000	2.50%
Contingency	0	0	0	0	0	0	$0	0.00%
Total Contractual Services	428,107	419,845	472,366	496,287	496,067	484,806	($11,481)	-2.31%
Office & Library Supplies	30,995	35,762	29,848	31,000	35,000	32,300	$1,300	4.19%
Cleaning & Building Supplies	7,277	8,876	8,884	7,900	8,900	8,900	$1,000	12.66%
Landscape Materials	0	56	127	50	1,100	500	$450	900.00%
Small Tools & Equipment	6,403	2,455	2,405	500	3,525	500	$0	0.00%
Library Materials								
Books	207,845	214,344	194,970	214,500	214,340	214,340	($160)	-0.07%
AV Materials	101,221	113,706	78,634	113,700	93,100	91,100	($22,600)	-19.88%
Electronic Resources	155,645	122,369	148,888	160,000	182,985	184,985	$24,985	15.62%
Periodicals	15,637	17,410	16,019	17,500	17,500	17,500	$0	0.00%
Standing Orders	12,201	13,230	11,070	13,500	11,275	11,275	($2,225)	-16.48%
Programs	14,646	8,365	20,405	25,700	25,700	25,700	$0	0.00%
Total Materials & Supplies	551,870	536,573	511,250	584,350	593,425	587,100	$2,750	0.47%
Operating Equipment	42,514	12,924	9,800	38,470	38,470	38,470	$0	0.00%
Total Capital Outlay	42,514	12,924	9,800	38,470	38,470	38,470	$0	0.00%
Total Expenditures	$3,685,005	$3,766,638	$3,866,268	$4,284,200	$4,270,210	$4,336,932	$52,732	1.23%

LIBRARY OPERATING FUND BUDGET (CONTINUED)

	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Working Budget	Fiscal 2020 Year-End Estimate	Fiscal 2021 Working Budget
REVENUES						
Total Revenues	$4,156,946	$4,128,551	$4,242,474	$4,223,954	$4,244,626	$4,336,932
EXPENDITURES						
Total Expenditures	$3,685,005	$3,766,638	$3,866,268	$4,284,200	$4,270,210	$4,336,932
Revenues in Excess of Expenditures	$471,941	$361,913	$376,206	($60,246)	($25,584)	$0
OTHER SOURCES (USES)						
Transfer Out						
Library Special Reserve Fund	(426,748)	(460,058)	(280,764)	0	(342,675)	(31,597)
Total Other Sources (Uses)	($426,748)	($460,058)	($280,764)	$0	($342,675)	($31,597)
Change in Fund Balance	$45,193	($98,145)	$95,442	($60,246)	($368,259)	($31,597)
Beginning Fund Balance	2,648,041	2,693,234	2,595,089	2,690,531	2,690,531	2,322,272
Nonspendable Fund Balance	0	(64,244)	(65,052)	0	0	0
Available Fund Balance	$2,693,234	$2,530,845	$2,625,479	$2,630,285	$2,322,272	$2,290,675

LIBRARY CONSTRUCTION AND REPAIR FUND BUDGET

	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Working Budget	Fiscal 2020 Year-End Estimate	Fiscal 2021 Working Budget	$ Change	% Change
REVENUES								
Rental Income	$104,343	$124,121	$135,995	$135,276	$121,358	$123,420	($11,856)	-8.76%
Investment Income	2,636	3,494	7,131	0	0	0	$0	0.00%
Capital Facility Fees	0	638		0	0	0	$0	0.00%
Miscellaneous	295	498	240	0	0	0	$0	0.00%
Total Revenues	$107,274	$128,751	$143,366	$135,276	$121,358	$123,420	($11,856)	-8.76%
EXPENDITURES								
Property Taxes	$38,916	$42,976	$42,774	$42,689	$42,753	$42,753	$64	0.15%
Professional Services	0	0	273	0	0	1,000	$1,000	0.00%
Buildings & Offices Maintenance	47,812	50,452	36,661	91,687	50,000	42,190	($49,497)	-53.98%
Contingency	0	0	0	177,064	0	351,796	$174,732	98.68%
Total Contractual Services	86,728	93,428	79,708	311,440	92,753	437,739	$126,299	40.55%
Total Expenditures	$86,728	$93,428	$79,708	$311,440	$92,753	$437,739	$126,299	40.55%
Revenues in Excess of Expenditures	$20,546	$35,323	$63,658	($176,164)	$28,605	($314,319)		
OTHER SOURCES (USES)								
Transfer In	$0	$0	$0	$0	$0	$0		
Total Other Sources (Uses)	$0	$0	$0	$0	$0	$0		
Change in Fund Balance	$20,546	$35,323	$63,658	($176,164)	$28,605	($314,319)		
Beginning Balance, May 1	193,634	214,180	249,503	313,161	313,161	341,766		
Ending Balance, April 30	$214,180	$249,503	$313,161	$136,997	$341,766	$27,447		

LIBRARY AMES TRUST FUND BUDGET

	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Working Budget	Fiscal 2020 Year-End Estimate	Fiscal 2021 Working Budget	$ Change	% Change
REVENUES								
Donations	$0	$0	$0	$0	$0	$0	$0	0.00%
Investment Income	5,035	3,870	4,182	0	0	0	$0	0.00%
Total Revenues	$5,035	$3,870	$4,182	$0	$0	$0	$0	0.00%
EXPENDITURES								
Library Materials								
Books	$0	$0	$4,951	$0	$0	$0	$0	0.00%
Electronic Resources	0	0	3,907	0	0	0	$0	0.00%
Total Materials & Supplies	0	0	8,858	0	0	0	$0	0.00%
Total Expenditures	$0	$0	$8,858	$0	$0	$0	$0	0.00%
Revenues in Excess of Expenditures	$5,035	$3,870	($4,676)	$0	$0	$0		
OTHER SOURCES (USES)								
Transfer In	$0	$0		$0	$0	$0		
Total Other Sources (Uses)	$0	$0	$0	$0	$0	$0		
Change in Fund Balance	$5,035	$3,870	($4,676)	$0	$0	$0		
Beginning Balance, May 1	368,692	373,727	377,597	372,921	372,921	372,921		
Ending Balance, April 30	$373,727	$377,597	$372,921	$372,921	$372,921	$372,921		

LIBRARY GIFT & MEMORIAL FUND BUDGET

	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Working Budget	Fiscal 2020 Year-End Estimate	Fiscal 2021 Working Budget	$ Change	% Change
REVENUES								
Donations	$20,301	$77,171	$8,775	$20,000	$21,045	$21,045	$1,045	5.23%
Total Revenues	$20,301	$77,171	$8,775	$20,000	$21,045	$21,045	$1,045	5.23%
EXPENDITURES								
Legal/Professional Services	$0	$320	$0	$0	$0	$0	$0	0.00%
Community Relations	0	0	86	0	100	0	$0	0.00%
Postage & Freight	14	37	1,424	300	300	300	$0	0.00%
Contingency	0	0	0	96,924	0	114,000	$17,076	17.62%
Total Contractual Services	14	357	1,510	97,224	400	114,300	$17,076	17.56%
Office & Library Supplies	0	12	106	0	0	0	$0	0.00%
Small Tools & Equipment	0	333	0	0	700	0	$0	0.00%
Library Materials								
Books	972	940	266	2,243	300	1,725	($518)	-23.09%
Programming	12,716	7,613	4,439	17,975	15,135	19,020	$1,045	5.81%
Assisted Family Card	463	873	0	33	1,000	750	$717	2172.73%
Total Materials & Supplies	14,199	9,771	4,811	20,251	17,135	21,495	$1,244	6.14%
Operating Equipment	0	500		0	0	0	$0	0.00%
Total Capital Outlay	0	500	0	0	0	0	$0	0.00%
Total Expenditures	$14,213	$10,628	$6,321	$117,475	$17,535	$135,795	$18,320	15.59%
Revenues in Excess of Expenditures	$6,088	$66,543	$2,454	($97,475)	$3,510	($114,750)		
OTHER SOURCES (USES)								
Transfer In	$0	$0	$0	$0	$0	$0		
Total Other Sources (Uses)	$0	$0	$0	$0	$0	$0		
Change in Fund Balance	$6,088	$66,543	$2,454	($97,475)	$3,510	($114,750)		
Beginning Balance, May 1	36,155	42,243	108,786	111,240	111,240	114,750		
Ending Balance, April 30	$42,243	$108,786	$111,240	$13,765	$114,750	$0		

LIBRARY WORKING CASH FUND BUDGET

	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Working Budget	Fiscal 2020 Year-End Estimate	Fiscal 2021 Working Budget	$ Change	% Change
REVENUES								
Investment Income	$156	$310	$517	$0	$0	$0	$0	0.00%
Total Revenues	$156	$310	$517	$0	$0	$0	$0	0.00%
EXPENDITURES								
Legal/Professional Services	$0	$0	$0	$0	$0	$0	$0	0.00%
Total Contractual Services	0	0	0	0	0	0	$0	0.00%
Total Expenditures	$0	$0	$0	$0	$0	$0	$0	0.00%
Revenues in Excess of Expenditures	$156	$310	$517	$0	$0	$0		
OTHER SOURCES (USES)								
Transfer In	$0	$0	$0	$0	$0	$0		
Total Other Sources (Uses)	$0	$0	$0	$0	$0	$0		
Change in Fund Balance	$156	$310	$517	$0	$0	$0		
Beginning Balance, May 1	50,329	50,485	50,795	51,312	51,312	51,312		
Ending Balance, April 30	$50,485	$50,795	$51,312	$51,312	$51,312	$51,312		

LIBRARY PER CAPITA FUND BUDGET

	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Working Budget	Fiscal 2020 Year-End Estimate	Fiscal 2021 Working Budget	$ Change	% Change
REVENUES								
Grants	$31,407	$31,634	$50,929	$101,858	$101,858	$101,858	$0	0.00%
Total Revenues	$31,407	$31,634	$50,929	$101,858	$101,858	$101,858	$0	0.00%
EXPENDITURES								
Continuing Education	$4,748	$4,748	$16,953	$15,400	$15,400	$15,400	$0	0.00%
Total Contractual Services	4,748	4,748	16,953	15,400	15,400	15,400	$0	0.00%
Stationery & Printing	925	4,482	6,240	12,484	12,484	12,484	$0	0.00%
Total Materials & Supplies	925	4,482	6,240	12,484	12,484	12,484	$0	0.00%
Operating Equipment	25,734	22,404	27,736	73,974	73,974	73,974	$0	0.00%
Total Capital Outlay	25,734	22,404	27,736	73,974	73,974	73,974	$0	0.00%
Total Expenditures	$31,407	$31,634	$50,929	$101,858	$101,858	$101,858	$0	0.00%
Revenues in Excess of Expenditures	$0	$0	$0	$0	$0	$0		
OTHER SOURCES (USES)								
Transfer In	$0	$0		$0	$0	$0		
Total Other Sources (Uses)	$0	$0	$0	$0	$0	$0		
Change in Fund Balance	$0	$0	$0	$0	$0	$0		
Beginning Balance, May 1	0	0	0	0	0	0		
Ending Balance, April 30	$0	$0	$0	$0	$0	$0		

LIBRARY SPECIAL RESERVE FUND BUDGET

	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Working Budget	Fiscal 2020 Year-End Estimate	Fiscal 2021 Working Budget	$ Change	% Change
REVENUES								
Investment Income	$7,012	$11,508	$28,946	$0	$0	$0	$0	N/A
Total Revenues	$7,012	$11,508	$28,946	$0	$0	$0	$0	N/A
EXPENDITURES								
Building & Offices Maintenance	$0	$0	$0	$69,000	$0	$0	($69,000)	-100.00%
Community Relations	2,825	0	0	0	0	0	$0	N/A
Postage & Freight	10,232	11	0	0	0	0	$0	N/A
Stationary & Printing	14,136	0	0	0	0	0	$0	N/A
Legal/Professional Services	135,872	9,211	48,580	100,000	100,000	400,000	$300,000	300.00%
Total Contractual Services	163,065	9,222	48,580	169,000	100,000	400,000	$231,000	136.69%
Library Materials								
Electronic Resources	933	0	0	0	0	0	$0	N/A
Total Materials & Supplies	933	0	0	0	0	0	$0	N/A
Buildings	0	25,662	0	1,600,667	0	1,900,000	$299,333	18.70%
Operating Equipment	0	35,663	0	255,625	0	0	($255,625)	-100.00%
Land	288,162	0	0	0	0	0	$0	N/A
Total Capital Outlay	288,162	61,325	0	1,856,292	0	1,900,000	$43,708	2.35%
Total Expenditures	$452,160	$70,547	$48,580	$2,025,292	$100,000	$2,300,000	$274,708	13.56%
Revenues in Excess of Expenditures	($445,148)	($59,039)	($19,634)	($2,025,292)	($100,000)	($2,300,000)		
OTHER SOURCES (USES)								
Transfer In								
Library Operating Fund	$426,748	$460,058	$280,764	$0	$342,675	$31,597		
Total Other Sources (Uses)	$426,748	$460,058	$280,764	$0	$342,675	$31,597		
Change in Fund Balance	($18,400)	$401,019	$261,130	($2,025,292)	$242,675	($2,268,403)		
Beginning Balance, May 1	1,381,979	1,363,579	1,764,598	2,025,728	2,025,728	2,268,403		
Ending Balance, April 30	$1,363,579	$1,764,598	$2,025,728	$436	$2,268,403	$0		

LIBRARY IMRF PENSION FUND BUDGET

	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Working Budget	Fiscal 2020 Year-End Estimate	Fiscal 2021 Working Budget	$ Change	% Change
REVENUES								
Property Tax	$302,453	$310,197	$315,203	$280,195	$280,201	$280,201	$6	0.00%
Investment Interest	800	1,125	2,922	0	0	0	$0	0.00%
Total Revenues	$303,253	$311,322	$318,125	$280,195	$280,201	$280,201	$6	0.00%
EXPENDITURES								
Library Portion IMRF	$283,957	$287,120	$280,768	$280,195	$280,201	$358,010	$77,815	27.77%
Library Personnel Services	283,957	287,120	280,768	280,195	280,201	358,010	$77,815	27.77%
Total Expenditures	$283,957	$287,120	$280,768	$280,195	$280,201	$358,010	$77,815	27.77%
Revenues in Excess of Expenditures	$19,296	$24,202	$37,357	$0	$0	($77,809)		
OTHER SOURCES (USES)								
Transfer In	$0	$0		$0	$0	$0		
Total Other Sources (Uses)	$0	$0	$0	$0	$0	$0		
Change in Fund Balance	$19,296	$24,202	$37,357	$0	$0	($77,809)		
Beginning Balance, May 1	104,080	123,376	147,578	184,935	184,935	184,935		
Ending Balance, April 30	$123,376	$147,578	$184,935	$184,935	$184,935	$107,126		

LIBRARY FICA FUND

	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Working Budget	Fiscal 2020 Year-End Estimate	Fiscal 2021 Working Budget	$ Change	% Change
REVENUES								
Property Tax	$188,103	$192,023	$196,694	$200,236	$200,240	$200,240	$4	0.00%
Investment Interest	500	739	1,939	0	0	0	$0	0.00%
Total Revenues	$188,603	$192,762	$198,633	$200,236	$200,240	$200,240	$4	0.00%
EXPENDITURES								
Library Portion FICA	$173,886	$177,029	$178,363	$200,236	$200,240	$205,521	$5,285	2.64%
Library Personnel Services	173,886	177,029	178,363	200,236	200,240	205,521	$5,285	2.64%
Total Expenditures	$173,886	$177,029	$178,363	$200,236	$200,240	$205,521	$5,285	2.64%
Revenues in Excess of Expenditures	$14,717	$15,733	$20,270	$0	$0	($5,281)		
OTHER SOURCES (USES)								
Transfer In	$0	$0		$0	$0	$0		
Total Other Sources (Uses)	$0	$0	$0	$0	$0	$0		
Change in Fund Balance	$14,717	$15,733	$20,270	$0	$0	($5,281)		
Beginning Balance, May 1	68,051	82,768	98,501	118,771	118,771	118,771		
Ending Balance, April 30	$82,768	$98,501	$118,771	$118,771	$118,771	$113,490		

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2020/21

SUPPLEMENTAL INFORMATION

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.

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.

AME: After-market equipment

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 Design

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.

CD: Community Development Department

CFA: Computerized Fleet Analysis

CIP: Capital Improvement Plan

CMAQ: Congestion Mitigation and Air Quality

CMO: City Manager's Office

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: Enterprise Resource Planning software

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

FD: Fire Rescue Department

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

FTE: Full-time Equivalent

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.

IT: Information Technology Department

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 (MFT): 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.

PC: Personal computer

PD: Police Department

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.

PW: Public Works Department

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.

S/A: Single Axle

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.

T/A: Tandum Axle

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.

TRANSPORTATION RENEWAL FUND (TRF): 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.

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

USGS: United States Geological Survey

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

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2020/21

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 2020-21 BUDGET CYCLE

Monday, August 12, 2019	Distribute FY2020-FY2025 Capital Planning instructions to Departments, Distribute FY2019-2020 Mid-Year Review instructions to Departments, Distribute FY2020-2021 Budget instructions to Departments
Thursday, October 24, 2019	Distribute 2019 Tax Levy Discussion Memorandum to City Council
Friday, November 1, 2019	FY2020-FY2025 Capital Plan Project Worksheets due from Departments
Tuesday, November 5, 2019	City Council consideration of a resolution determining the 2019 Tax Levy (the tax levy determination shall not be made less than 20 days prior to the adoption of the tax levy)
Saturday, November 23, 2019	Publish Notice of Truth in Taxation (notice to be published 7-14 days prior to public hearing)
Friday, November 29, 2019	FY2020-2021 Budget Request due from Departments FY2020-2021 Account Information due from Departments FY2020-2021 Objectives due from Departments FY2020-2021 Position Requisition Forms and Organization Charts due from Departments
Tuesday, December 3, 2019	Public Hearing and Adoption of the 2019 Tax Levy
Monday, December 9, 2019 – Friday, January 17, 2020	Departments to review FY2019-2020 Accomplishments and Year-End Estimates with the City Manager and Director of Finance Departments to review FY2020-2021 Objectives and Budget Request with the City Manager and Director of Finance
Wednesday, December 11, 2019	File 2019 Tax Levy with McHenry County Clerk
Friday, March 20, 2020	Distribute Proposed FY2020-2021 Budget to City Council

Tuesday, March 31, 2020	Conduct Budget Workshop – All Departments
Saturday, April 18, 2020	Publish Notice of Public Hearing for the FY2020-2021 Budget (notice to be published at least one week prior to the time of hearing)
Tuesday, April 28, 2020	Public Hearing and Adoption of the FY2020-2021 City Budget and Salary Ordinance
Thursday, April 30, 2020	File Adopted FY2020-2021 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.

The City shall adopt a balanced budget each year. A balanced budget is defined as a budget where projected expenditures and other uses for the operating period are equal to or less than projected revenues and other sources available (including fund balance to mitigate capital and equipment purchases).

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, 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.

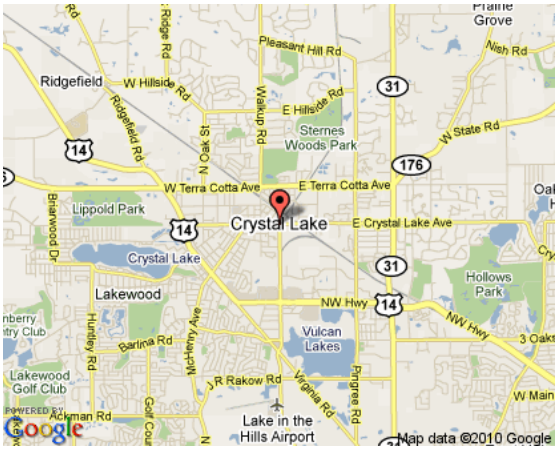
APPENDIX D - HISTORY OF CRYSTAL LAKE

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 almost 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. In 2018, 695,447 square feet of commercial space was occupied by new and existing businesses. Over 3,700 businesses support of workforce of 22,595 employees.

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, Buy Baby, Fresh Thyme and the newest additions of Binny' Beverage Depot, Five Below, Planet Fitness and Party City. This center also includes other national tenants in outlots such as McAlister's Deli and Freddy's Custard and Steakburgers 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 their 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 (expanded in 2019), Finn McCool's, Da Baffone Cucina Italiana, Goal Line Sports Bar & Grill and Carlos Pancake House. 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 2019, 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, Advance Auto Parts, Kyoto Restaurant, Electron Marketing, Suran Built Inc., Supreme Shine Detailing, Subway at Healthbridge, Mobil Oil at Routes 31 and 176, The Fit Stop, Sandra's Hair Salon, Vanity Cosmetics, Route 14 Dentistry, Crystal Lake Bank & Trust, 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, 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,

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, Triple Berry Café, Spartan Axe Throwing, 7 Eleven, Pet Supplies Plus, For Eyes, Fireplace by Design, Mookies Steak & Seafod, Binny's Beverage Depot, Fork It Foods, and Shopko Optical.

For major developments on the manufacturing front, Camfil completed a major expansion at 500 S. Main Street. They invested $13 million into their facility, adding a 50,000 square-foot building and relocating six new product lines to this facility. The expansion included the hiring of 90 new employees. Chicago Plastic Systems, Inc is headquartered in Crystal Lake and recently relocated and expanded their operations at 161 S. Virginia Road. The new facility is now home to the largest plastic joint machine in the United States.

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. The Northwest Line, which serves Crystal Lake, is the second heaviest traveled line in Metra's system, carrying over 40,000 passengers per weekday.

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	1528
McHenry County College	Higher education	500
Crystal Lake School District 155	High school education	725
AptarGroup	Product dispensing systems	475
Crystal Lake Park District	Parks and recreation	480
Knaack Manufacturing	Jobsite storage	500
Cardinal Health	Medical products	350
Walmart	Department store	350
City of Crystal Lake	Municipal government	241
Jewel Foodstores	Grocer	220
Northwest Herald	Newspaper	217
Health Bridge Fitness Center	Health club	204
Home State Bank	Financial institution	130
Centegra Health System	Health care	148
The Fountains of Crystal Lake	Independent Living, Memory Care	145
General Kinematics Corp	Vibratory and rotary equipment	145
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
2018	40,743	39.0	15,428	13,473	4

[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	27,450
Number of Patrol Units	19
Law Violations	
Physical arrests	769
Traffic violations	8,788
Parking violations	3,228

Fire/Emergency Medical Services	
Number of Stations	3
Number of Fire Personnel	69
Number of Calls Answered	6,799
Number of Fire Inspections	853
Number of Life Safety Inspections	595

Culture and Recreation	
Parks acreage	1,623
Parks	39
Tennis Courts	30
Community Centers	8

Number of Libraries	1

Water System:	
Water mains (miles)	236
Fire hydrants	3,122
Maximum daily capacity (millions of gallons)	8.54
Average daily consumption (millions of gallons)	4.01

Sewer System:	
Sanitary sewers (miles)	161
Storm sewers (miles)	115
Maximum daily treatment (millions of gallons)	10.0
Average daily sewage (millions of gallons)	5.0

Ord. No.
File No.

AN ORDINANCE ESTABLISHING CERTAIN ANNUAL, DAILY OR HOURLY PAY RATES AND PAY RANGES AND THE SALARY ADMINISTRATION SCHEDULE FOR THE CITY OF CRYSTAL LAKE EMPLOYEES

BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF CRYSTAL LAKE, ILLINOIS;

SECTION I: ANNUAL, DAILY OR HOURLY RATES

That the ranges of annual, daily or hourly rates for the employees of the City are hereby to read as follows on attached chart.

SECTION II: SALARY ADMINISTRATION PROCEDURES

A. The City Manager shall develop procedures and direct the administration of those procedures to ensure that individual employee's wages are determined and allocated in an equitable manner in keeping with the goals and requirements of this policy.

B. New employees and newly promoted employees shall be paid a salary within their new salary range that is not less than the minimum of the range and does not exceed the maximum of their new pay range. Salary increases for individual employees will be timed and salary increase amounts will be determined following the specific criteria below:
   1. Quality of performance since the employee's last salary adjustment.
   2. Comparison of current salary to pay of other employees of like duties, responsibilities and performance.
   3. Position of an employee's current salary within the pay range in terms of overall ability and overall performance since the employee first entered the range.

C. The City Manager shall annually direct the review and survey of certain positions and their salary ranges in comparison with other communities in proximity to the City of Crystal Lake or of like size and comparable composition.

D. The City Manager shall annually approve salary rates and their effective dates for all employees.

E. The City Manager may initiate exceptions to this policy when, in his judgment, such action is for the good of the organization.

SECTION III: JOB CLASSIFICATION:

That all positions of the City shall be separated into classifications and each classification shall have a pay range and the designation of an annual, daily, or hourly rate of pay. The classifications of positions may be modified as deemed appropriate by the City Manager.

All employees, including department directors, part-time and seasonal employees, shall receive such compensation as shall be determined from time to time by the City Manager provided, however, no expenditure shall be made on account of or pursuant to appointment or employment by the City Manager unless sufficient funds have been appropriated in the annual budget.

SECTION IV: REPEALER

That all ordinances or parts of ordinances, rules and regulations in conflict with this ordinance shall be and are hereby repealed.

SECTION V: EFFECTIVE DATE

That this Ordinance shall be in full force and effect from and after the first day of May 2020.

DATED at Crystal Lake, Illinois, this 28th day of April 2020.

APPROVED:

_____
Aaron T. Shepley, Mayor

ATTEST:

_____
Nick Kachiroubas, City Clerk

PASSED: April 28, 2020
APPROVED: April 28, 2020

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

Compensation Plan - Full-Time Non-Represented Employees

Effective 05.01.2020 to 04.30.2021

		Annual		Hourly	
	Grade	Minimum	Maximum	Minimum	Maximum
Office Assistant	1	39,701	62,194	19.09	29.90
Police Records Assistant	2	41,702	65,327	20.05	31.41
Administrative Assistant	4	46,818	73,356	22.51	35.27
Community Service Officer	4	46,818	73,356	22.51	35.27
Development Services Representative	4	46,818	73,356	22.51	35.27
Financial Services Representative	4	46,818	73,356	22.51	35.27
Management Assistant	4	46,818	73,356	22.51	35.27
Development Services Specialist	5	50,115	78,495	24.09	37.74
Human Resources Assistant	6	53,639	84,027	25.79	40.40
Executive Assistant	7	57,914	90,709	27.84	43.61
Accountant	8	61,393	96,143	29.52	46.22
Building Inspector	8	61,393	96,143	29.52	46.22
Engineering Inspector	8	61,393	96,143	29.52	46.22
Fire Inspector	8	61,393	96,143	29.52	46.22
Management Analyst	8	61,393	96,143	29.52	46.22
Public Works Analyst	8	61,393	96,143	29.52	46.22
Support Services Coordinator	8	61,393	96,143	29.52	46.22
Lab Supervisor	9	66,918	104,808	32.17	50.39
Plans Examiner	9	66,918	104,808	32.17	50.39
Plumbing Inspector	9	66,918	104,808	32.17	50.39
Engineering Supervisor	10	76,867	113,081	36.96	54.37
Police Records Supervisor	10	76,867	113,081	36.96	54.37
Public Works Supervisor	10	76,867	113,081	36.96	54.37
Assistant City Planner	11	79,951	117,584	38.44	56.53
Assistant to the City Manager	11	79,951	117,584	38.44	56.53
Assistant to the Director of Public Works	11	79,951	117,584	38.44	56.53
Police Sergeant		108,310	118,341	52.07	56.89
Civil Engineer	12	83,149	122,284	39.98	58.79
Assistant Finance Director	14	89,926	132,270	43.23	63.59
Public Works Superintendant	14	89,926	132,270	43.23	63.59
Building Commissioner	15	93,505	136,945	44.95	65.84
Capital Engineering Manager	15	93,505	136,945	44.95	65.84
City Engineer	15	93,505	136,945	44.95	65.84
City Planner	15	93,505	136,945	44.95	65.84
Economic Development Manager	15	93,505	136,945	44.95	65.84
Fire Battalion Chief	15	93,505	136,945	44.95	65.84
Fire Bureau Chief	15	93,505	136,945	44.95	65.84
Police Commander	15	93,505	136,945	44.95	65.84

Compensation Plan - Full-Time Non-Represented Employees

Effective 05.01.2020 to 04.30.2021

		Annual		Hourly	
	Grade	Minimum	Maximum	Minimum	Maximum
Deputy Fire Chief	17	102,140	156,233	49.11	75.11
Deputy Police Chief	17	102,140	156,233	49.11	75.11
Deputy Director of Public Works	17	102,140	156,233	49.11	75.11
Director of Human Resources	18	106,232	160,026	51.07	76.94
Director of Information Technology	18	106,232	160,026	51.07	76.94
Deputy City Manager	19	110,484	172,827	53.12	83.09
Director of Community Development	19	110,484	172,827	53.12	83.09
Director of Finance	19	110,484	172,827	53.12	83.09
Director of Public Works	20	114,896	179,754	55.24	86.42
Fire Rescue Chief	20	114,896	179,754	55.24	86.42
Police Chief	20	114,896	179,754	55.24	86.42

Compensation Plan - Regular & Temporary Part-Time Non-Represented Employees
Effective 05.01.2020 to 04.30.2021

	Grade	Hourly Minimum	Hourly Maximum
Temporary/Seasonal Positions			
Seasonal Laborer			
Public Works Fleet		10.00	12.00
Public Works Streets Summer		10.00	12.00
Public Works Water		10.00	12.00
Public Works Wastewater		10.00	12.00
Three Oaks Attendant		10.00	13.50
Three Oaks Lifeguard		10.00	13.75
Three Oaks Assistant Site Supervisor		11.00	15.00
Public Works Streets Winter		21.50	25.00
Interns			
Administrative Intern		10.00	15.00
Engineering Intern		10.00	15.00
Regular Part-Time Positions			
Police Records Assistant	2	20.05	31.41
Firefighter II/EMT-B Trainee		10.00	10.00
Firefighter II/EMT-B [(1)]		15.50	19.00
Three Oaks Beach/Recreation Manager		16.25	30.00

(1) Fire Rescue Part Time Staff: Additional $0.50/hour for each certification on top of base for for additional Certifications of Paramedic, FAE, or Firefighter III; Additional $0.50/hour for 10 years or more service to CLFRD

RESOLUTION NO. 20R-

APPROVAL OF THE VEHICLE LEASING AND REPLACEMENT PROGRAM FOR THE 2020/2021 FISCAL YEAR.

WHEREAS, at the May 1, 2018 City Council Meeting, the City Council approved a Vehicle Leasing and Replacement Program (the "VLR Program") with Enterprise Fleet Management, Inc. for City vehicles through The Interlocal Purchasing System (TIPS) for a term of five years, with an option to renew for an additional five years; and

WHEREAS, the City Council authorized the City Manager to execute on behalf of the City a Master Equity Lease Agreement, Full Maintenance Agreement, and Maintenance Management and Fleet Rental Agreement with Enterprise Fleet Management, Inc.; and

WHEREAS, the City Council declared City vehicles to be surplus when the City Manager determined that various City-owned vehicles were no longer necessary to the City or otherwise need to be replaced for use by the City within parameters outlined in the May 1, 2018 Resolution; and

WHEREAS, the present value of lease payments are recognized as capital outlay (expense) offset by an equal amount in lease financing (revenue). Annual lease payments are budgeted as debt service – lease payments in the Capital and Equipment Replacement Fund and in the Water & Sewer Capital and Equipment Replacement Fund.

NOW, THEREFORE, BE IT RESOLVED THAT THE CITY COUNCIL OF THE CITY OF CRYSTAL LAKE hereby approves the VLR Program for the 2020/2021 Fiscal Year which has been budgeted and authorizes the City Manager to take any actions as necessary to facilitate the 2020/2021 VLR Program in 2020/2021. The budgeted amount includes vehicles scheduled for the VLR Program in 2020/2021 as well as previously approved lease vehicles.

BE IT FURTHER RESOLVED that the listing of additional vehicles to be leased as part of the 2020/2021 VLR are as follows:

Police

Investigations Vehicle #1013
Patrol Vehicle #1022
Patrol Vehicle #1028
Patrol Vehicle #1033
Patrol Vehicle #1038
Investigations Vehicle #1044

Fire Rescue
Fire Rescue Administrative Vehicle #0334

DATED at Crystal Lake, Illinois, this 28th day of April, 2020.

APPROVED:

_____
Aaron T. Shepley, Mayor

ATTEST:

_____
Nick Kachiroubas, City Clerk

PASSED: April 28, 2020
APPROVED: April 28, 2020