

Robin Pendergast

City of Crystal Lake

Proposed Annual Budget

Fiscal Year 2021/22

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

For the Fiscal Year beginning May 1, 2021

www.crystallake.org

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CITY OF CRYSTAL LAKE, ILLINOIS
2021/22

CITY OFFICIALS

ACTING MAYOR
Haig Haleblian

COUNCILMEMBERS

Ellen Brady	Cathy A. Ferguson
Brett Hopkins	Cameron Hubbard
Mandy Montford	Ian Philpot

CITY CLERK
Nick Kachiroubas

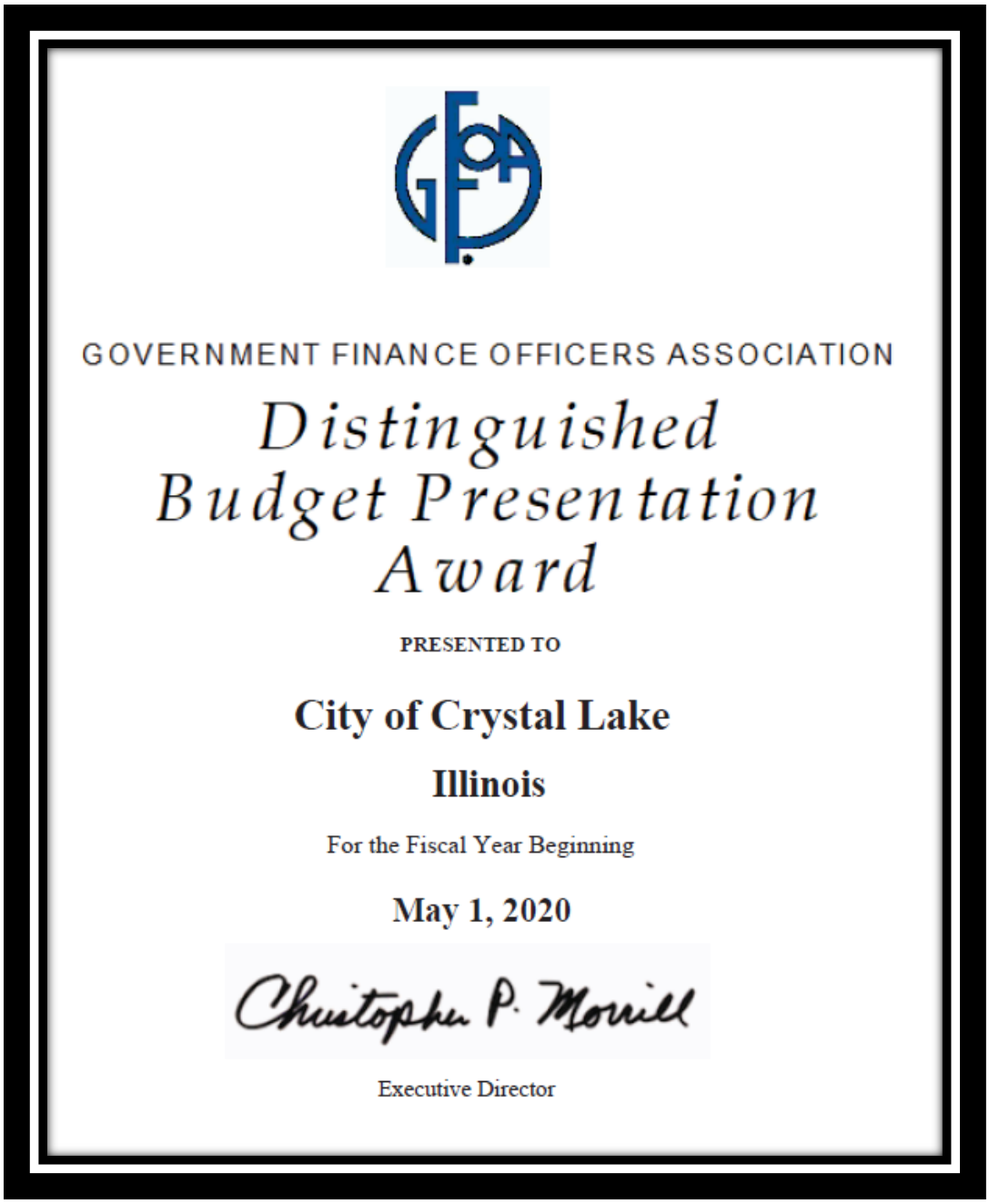
ADMINISTRATION

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.



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, 2020. 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.

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2021/22

TRANSMITTAL LETTER

March 31, 2021

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) 2021/22. 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 FY 2021/22 has been formulated to ensure that residents continue to enjoy the benefit of quality government services at one of the lowest municipal tax rates in the region.

For the past year, 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 stabilization 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 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 2021/22.

Fiscal Year 2021/22 Budget

Operating Budget			
Inflows	Outflows	Net Operating Income	Net Operating Activities
$67,670,917	$66,059,520	**$1,611,397**	$0

Capital Budget			
Inflows	Outflows	Planned Use of Fund Balance	Net Capital Activities
$25,102,286	$34,724,418	$9,622,132	$0

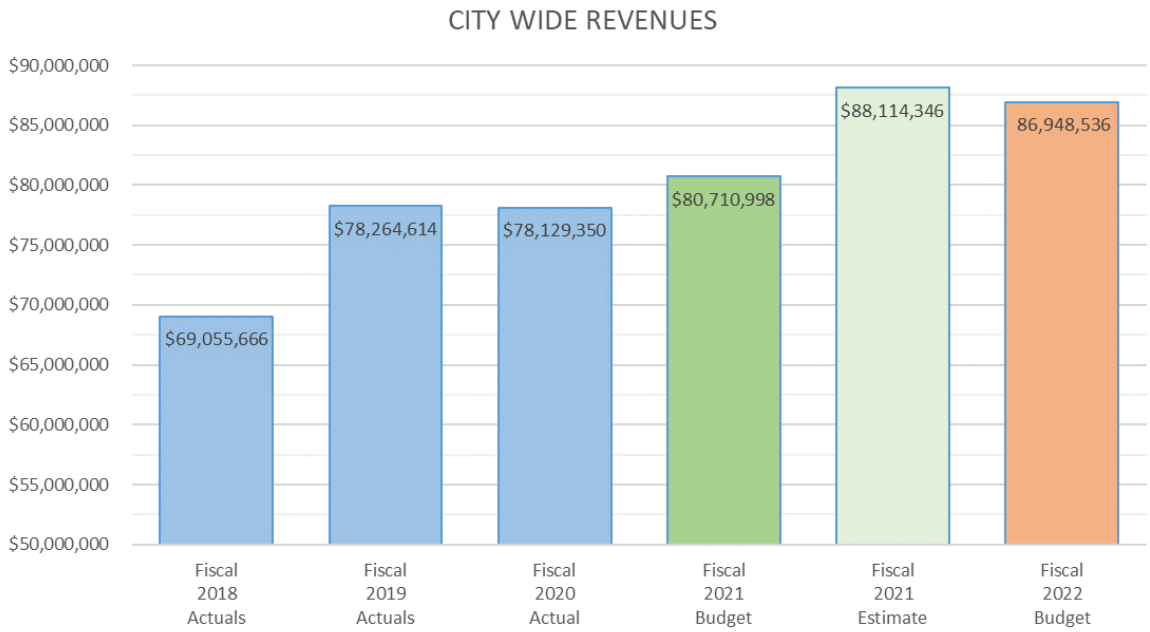
As depicted in the schedule above, fiscal year 2021/22 expenses of City funds (excluding pension and library) will be funded using a combination of operating revenue and accumulated assets (planned use of fund balance). The operating activities of the budget are balanced; the budget includes $1.6 million from operations to be transferred to the capital funds for funding necessary capital projects. Additional details of the numbers above are available below. Governmental actitivies of the City include general government, public safety, highway and streets, culture and recreation, and interest on long-term debt. Business-type activities represent the City's water and sewer functions, as well as group health insurance. Business-type activities are self-supporting through user charges.

BUDGET SUMMARY	Governmental Activities	Business-Type Activities	Total City Funds	Pension Funds	Library Funds
OPERATING ACTIVITIES					
Operating Revenues	$ 47,228,385	$ 20,442,532	$ 67,670,917	$ 8,514,373	$ 5,115,494
Operating Expenditures	(44,326,184)	(15,492,494)	(59,818,678)	(5,936,200)	(5,349,890)
Debt Service Payments	(985,170)	(4,216,130)	(5,201,300)	-	-
Vehicle Lease Payments	(888,246)	(151,296)	(1,039,542)	-	-
Total Outflows	(46,199,600)	(19,859,920)	(66,059,520)	(5,936,200)	(5,349,890)
Revenues in Excess of Operating Expenses	1,028,785	582,612	1,611,397	2,578,173	(234,396)
Transfer to Capital Activities	(1,028,785)	(582,612)	(1,611,397)	-	-
Net Operating Activities	$ -	$ -	$ -	$ 2,578,173	$ (234,396)
CAPITAL ACTIVITIES					
Transfer from Operating Activities	$ 1,028,785	$ 582,612	$ 1,611,397	$ -	$ -
Capital Revenues	1,909,313	$ 1,000,000	$ 2,909,313		
Capital Grants/Reimbursements	2,002,074	763,803	2,765,877	-	-
Use of Unspent Bond Proceeds	-	4,387,449	4,387,449		
New Bond/Loan Proceeds	-	12,311,000	12,311,000	-	-
Capital Lease Financing (Initial Lease Year)	894,211	223,039	1,117,250	-	-
Capitalized Lease Cost (Initial Lease Year)	(894,211)	(223,039)	(1,117,250)	-	-
Capital & Equipment Replacement	(11,449,244)	(22,157,924)	(33,607,168)	-	(2,798,002)
Planned Use of Fund Balance	6,509,072	3,113,060	9,622,132	-	2,798,002
Net Capital Activities	$ -	$ -	$ -	$ -	$ -

BUDGET SUMMARY CONTINUED	Governmental Activities	Business-Type Activities	Total City Funds	Pension Funds	Library Funds
Estimated Beginning Balance	$ 40,040,089	$ 14,002,437	$ 54,042,526	$ 82,395,595	$ 6,031,939
Change in Fund Balance	$ (6,811,623)	$ (7,197,958)	$ (14,009,581)	$ -	$ (3,032,398)
Ending Balance	$ 33,228,466	$ 6,804,479	$ 40,032,945	$ 84,973,768	$ 2,999,541
Nonspendable, Restricted or Assigned	$ (12,870,180)	$ (256,305)	$ (13,126,485)	$ (84,973,768)	$ (588,575)
Available Balance	$ 20,358,286	$ 6,548,174	$ 26,906,460	$ -	$ 2,410,966

Balances that are nonspendable, restricted or assigned represent funds already expended, reserved for future debt repayment, held in reserve by the City's insurance carriers, or are restricted from general use. Operating results and capital activities by fund are available in the Summary of All Funds section of this document.

REVENUES - CITY WIDE



As the chart above shows, overall revenues have faired the pandemic better than originally expected. The estimates for FY 2020/21 include various COVID-19 related grant funds, not included in the FY 2020/21 budget figures. Analyses of major revenues in more detail is available in the Summary of All Funds section of this document.

Fund	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actual	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget	$ Change	% Change
Revenues*								
General Fund	$30,121,668	$32,941,828	$32,972,825	$28,417,481	$33,376,104	32,192,294	$3,774,813	13.28%
Insurance Reserves Fund	299,057	129,843	723,046	0	0	-	$0	N/A
Restricted Police Funds	69,179	127,185	79,605	73,000	72,120	75,500	$2,500	3.42%
Fire Rescue Fund	10,857,403	10,860,057	11,030,742	10,999,583	12,025,542	11,200,464	$200,881	1.83%
Road/Vehicle License Fund	653,056	614,557	631,808	589,210	608,369	615,250	$26,040	4.42%
School Crossing Guard Fund	106,044	107,026	111,433	110,000	88,621	110,000	$0	0.00%
IMRF/FICA Fund	1,592,426	1,619,763	1,590,794	1,590,868	1,577,137	1,206,173	($384,695)	-24.18%
Motor Fuel Tax Fund	1,758,069	790,766	2,133,589	1,511,406	2,679,623	2,589,780	$1,078,374	71.35%
Foreign Fire Insurance Fund	65,963	58,481	2,421	995	175	175	($820)	-82.41%
Commuter Parking Fund	284,597	263,530	303,998	208,667	39,040	70,040	($138,627)	-66.43%
Three Oaks Development Fund	10,196	112	410,527	3,800	250	250	($3,550)	-93.42%
Debt Service Funds	399,555	345,686	298,025	0	0	-	$0	N/A
TIF Funds	160,335	87,559	163,791	127,308	211,639	165,000	$37,692	29.61%
Capital Replacement Fund	411,005	1,079,986	1,258,335	2,214,336	2,094,553	2,914,846	$700,510	31.64%
Water & Sewer Funds	12,230,976	14,387,896	16,185,351	15,954,700	16,687,607	16,234,168	$279,468	1.75%
Group Insurance Fund	0	0	0	5,773,812	5,786,324	5,944,729	$170,917	2.96%
Police Pension Fund	5,655,634	4,844,163	1,808,419	4,460,177	4,341,632	4,717,456	$257,279	5.77%
Fire Pension Fund	4,380,503	5,010,229	3,319,020	3,633,761	3,647,385	3,796,917	$163,156	4.49%
Library Funds	4,885,880	4,995,947	5,105,621	5,041,894	4,878,225	5,115,494	$73,600	1.46%
Total - All Funds	**$69,055,666**	**$78,264,614**	**$78,129,350**	**$80,710,998**	**$88,114,346**	**86,948,536**	$6,237,538	7.73%
Total - All Funds	69,055,666	78,264,614	78,129,350	80,710,998	88,114,346	86,948,536		
Less Internal Service Charges	0	0	0	(4,871,169)	(4,871,169)	(5,008,760)		
All Other Revenues	$69,055,666	$78,264,614	$78,129,350	$75,839,829	$83,243,177	81,939,776	$6,099,947	8.04%

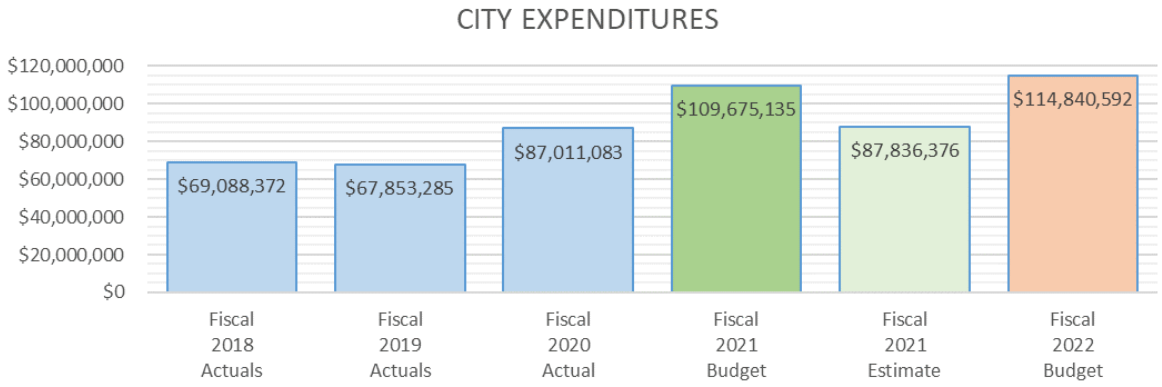
The FY 2021/22 budget does not contain any new revenue sources. Changes to major items for FY 2021/22 revenues are as follows, with comparisons from the prior year budget:

- City Revenues $81,833,042 (FY2020/21 $75,669,104)
- Library Revenues $5,115,494 (FY2020/21 $5,041,894)

Revenues available to support the FY 2021/22 budget are $86,948,536, an increase of $6,237,538 or 7.73% from the FY 2020/21 budget. Major changes among revenues and other amounts available are described below.

- Increase in revenues of $6,099,947: Several revenues, such as retail sales tax, home rule sales tax, use tax, income tax and motor fuel tax were expected to be severely impacted by the COVID-19 pandemic. Most major revenues were affected less than expected when the FY 2020/21 was formulated and are recovering towards pre-pandemic levels.
- Internal Service Charge revenue increase of $137,591: Employer contributions toward group insurance are recognized as Internal Service Charge revenue. Actual payments of employer contributions to the IPBC will be recognized as expenses in the Group Insurance Fund. FY 2021/22 group health care costs are expected to rise in aggregate 2.48% over amounts budgeted in the previous year.

EXPENDITURES – 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, Engineering, 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 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actual	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget	$ Change	% Change
Expenditures*								
General Fund	$27,115,912	$28,084,129	$27,719,703	$29,754,163	$28,581,812	$29,946,546	$192,383	0.65%
Insurance Reserves Fund	(62,393)	(295,609)	(127,421)	0	0	0	$0	N/A
Restricted Police Funds	55,262	24,352	16,209	30,600	7,000	24,200	($6,400)	-20.92%
Fire Rescue Fund	9,672,858	10,077,369	10,481,560	10,957,531	10,921,493	11,255,418	$297,887	2.72%
Road/Vehicle License Fund	51,373	65,887	59,304	55,680	54,658	58,730	$3,050	5.48%
School Crossing Guard Fund	102,080	101,233	90,341	110,000	68,056	110,000	$0	0.00%
IMRF/FICA Fund	1,497,525	1,458,033	1,431,963	1,672,471	1,535,521	1,716,736	$44,265	2.65%
Motor Fuel Tax Fund	386,647	626,021	656,045	941,000	946,600	918,600	($22,400)	-2.38%
Foreign Fire Insurance Fund	564	518	473	64,700	600	66,000	$1,300	2.01%
Commuter Parking Fund	199,391	227,153	283,929	276,139	228,585	280,366	$4,227	1.53%
Three Oaks Development Fund	99,345	8,754	0	0	0	0	$0	0.00%
Debt Service Funds	1,515,590	1,486,134	10,163,363	926,516	926,516	932,439	$5,923	0.64%
TIF Funds	1,650	1,800	1,950	2,250	2,250	2,319	$69	3.07%
Capital Replacement Fund	4,773,234	3,482,602	6,599,379	12,629,004	10,495,179	13,231,701	$602,697	4.77%
Water & Sewer Funds	14,659,355	12,996,302	19,795,014	31,793,038	18,092,343	36,268,836	$4,475,798	14.08%
Group Insurance Fund	0	0	0	5,801,825	5,570,529	5,944,609	$142,784	2.46%
Police Pension Fund	2,945,010	3,343,205	3,451,734	3,767,000	3,443,975	3,773,200	$6,200	0.16%
Fire Pension Fund	1,637,945	1,645,607	1,709,288	2,113,600	1,766,256	2,163,000	$49,400	2.34%
Library Funds	4,437,024	4,519,795	4,678,249	8,779,618	5,195,003	8,147,892	($631,726)	-7.20%
Total - All Funds	$69,088,372	**$67,853,285**	**$87,011,083**	**$109,675,135**	**$87,836,376**	**$114,840,592**	$5,165,457	4.71%
Total - All Funds	69,088,372	67,853,285	87,011,083	109,675,135	87,836,376	114,840,592		
Less Internal Service Charges	0	0	0	(4,871,169)	(4,871,169)	(5,008,760)		
Less Capitalized Lease Costs	0	(122,701)	(898,682)	(3,148,415)	(3,031,484)	(1,117,250)		
All Other Expenditures	**$69,088,372**	$67,730,584	$86,112,401	$101,655,551	$79,933,723	$108,714,582	$7,059,031	6.94%

* (Excludes transfers between funds)

Changes to major items for FY2021/22 expenditures and other uses are as follows, with comparisons from the prior year budget:

- Operating expenditures $65,727,440 (FY2020/21 $64,710,038)
- Economic Impact Grants to Local Businessses $0 (FY2020/21 $750,000)
- Debt service $5,201,300 (FY2020/21 $5,214,277)
- Capitalized vehicle lease costs $1,117,250 (FY2020/21 $3,148,415)
  (offset by an equal amount in lease financing revenue)
- Vehicle lease payments $1,039,507 (FY2020/21 $975,048)
- Capital expenditures $33,607,203 (FY2020/21 $26,097,739)
- Library Activities $8,147,892 (FY2020/21 $8,779,618)

Budgeted expenditures for all funds in FY 2021/22 total $114,840,592, an increase of $5,165,457 or 4.71% from the FY 2020/21 budget. Major changes among expenditures and other uses are described below.

- Increase in operating expenditures of $1,017,402.
  - 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 2021/22 is $4,954,873, an increase of $382,135 or 8.36% from the prior year.
  - The Group Insurance Fund is 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. FY 2021/22 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 FY 2020/21, employee contributions were netted against costs for purposes of budgeting group insurance. The City 's contribution has increased $137,591 over the prior year.
  - The City's budget for liability insurance has decreased due to improved claims history and reduced premiums as a result of an increased deductible. The budget for this item has been decreased by $136,926 for FY 2021/22.
  - Increase in wages of $652,395 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 2020 was 13.75% of covered payroll. With a 2021 contribution rate for 2021 of 13.77%, the City's contribution amount increased by $40,548.
  - Other minor operating expenses decreased by a net total of $58,341.
- Decrease of $12,977 in debt service payments: 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 FY 2021/22, 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 FY 2021/22. This new loan payment shall offset savings from the expiration of series 2012 refunding bond payments.
- Increase of $64,459 in vehicle lease payments: 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 of $2,031,165 in capitalized vehicle lease costs: 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.
- Increase of $7,509,464 in capital expenditures: The capital schedule depicted later in this document reflects capital and equipment replacement of $33,607,203 and vehicle lease payments of $1,039,542 totaling $34,646,745.
- Internal Service Charge increase of $137,591: Employer contributions toward group insurance is recognized as Internal Service Charge revenue. Actual payments of employer contributions to the IPBC will be recognized as expenses in the Group Insurance Fund.
- Additional funds budgeted in Library funds are to provide for maintenance and repair of Library facilities.

<u>Capital Expenditures</u>

The FY 2021/22 City budget reflects capital expenditures of $33,607,203 and vehicle lease payments of $1,039,507, as well as capitalized leased vehicle costs of $1,117,250. Together these

total $35,763,960. 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 FY 2021/22 budget reflects $2,025,000 for the City's annual street resurfacing program. Of the total, $1,468,480 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 $4,169,677. Many of the projects will span multiple budget years as the work is designed, constructed and completed.

Streets programmed for resurfacing in fiscal 2021/22 include:

Street	Limits	
	From	To
Congress Parkway	Main Street	Federal RAB
Congress Parkway	Federal RAB	Exchange RAB
Congress Parkway	Exchange RAB	600' West of Pingree Road
Memorial Drive	Congress Pky	Congress Pky
Memorial Court	Memorial Drive	North End
Commonwealth Drive	South End	Congress Pky
Commonwealth Drive	Congress Pky	North End
Federal	Congress Pky	South to Pavement Change
Main Street	Liberty Street	Rt. 14 (South Return)
Main Street	Rt. 14 (North Return)	Congress Pky
Main Street	Congress Pky	111 Main Street
Shopping Center Back Entrance	Main Street	Deadend behind Jewel
Haligus	South Leg of 176	City Limits
Mt. Thabor	North Leg of 176	City Limits
Briarwood	North Int Limits w/176	City Limits
Factory	Teckler	East Gate Road
Commercial	Virginia	East Gate Road

Other roadway improvements budgeted in FY 2021/22 include:

- Intersection (IL 176/Main Street) Improvement – Utility Relocation
- Traffic Calming Solution - Congress/Exchange Dr/Federal
- Cog Circle Reconstruction
- Dole Avenue Reconstruction – Design Engineering
- Route 176 at Oak Street – Design Engineering
- Pedestrian Connections to Prairie Trail – Design Engineering

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

- Automotive Equipment
- Computer Hardware and Software
- Body Cameras (Police)
- Parking Lot Installation (Virginia Street)
- Pingree Train Station Improvements
- Finance Enterprise Software
- New deep well No. 20 and Other Improvements at Water Treatment Plant 4
- Parking Lot Repair/Replacement (City Hall)
- Storm Water Solutions
    - Pine/Oriole Depression
    - Crystal Lake Water Level Study (USGS Study)
    - Union/College Storm Sewer – Construction
- Water Main Replacement
    - North Main Street
    - McCormick Tower Area
- Water Treatment Plant #2 Reconstruction
- New Deep Well #19 and Raw Water Piping
- Sanitary Sewer Lining and Grouting Program
- Generator Replacements (Lift Stations #19 and #22)
- Water Level Adjustment (Three Oaks Recreation Area)
- Re-establish Crystal Creek - Design and Permitting
- Salt Storage Dome

OTHER SOURCES AND USES – CITY WIDE

Other sources and uses represent all others funds utilized outside of revenues and expenditures. These include transfers between funds, capital lease financing and bond and loan proceeds. Changes to major items for FY 2021/22 other sources and uses are as follows, with comparisons from the prior year budget:

- Surplus IRMA reserves $0 (FY2020/21 $1,000,000)
- Loan proceeds $12,311,000 (FY2020/21 $6,545,000)
- Lease financing $1,117,250 (FY2020/21 $3,148,415)
- Transfers between City funds $23,134,579 (FY2020/21 $22,956,547)

Total other sources and uses in the FY 2021/22 budget are $36,562,829, an increase of $2,912,867 or 8.6% from the FY 2020/21 budget. Major changes among other sources and uses are described below.

- Decrease of $1,000,000 for Surplus Illinois Risk Management Agency (IRMA) Reserves: The originally anticipated drawdown of $1,000,000 from the City's liability pool reserves was not necessary during FY 2020/21 and has not been rebudgeted for FY 2021/22.
- Increase of $5,766,000 in bond and loan proceeds revenue: The City anticipates issuing new debt during FY 2021/22 to fund designated water, sewer, and wastewater improvements. Financing for new deep well #19 was originally expected during FY 2020/21, but has been reprogrammed for FY 2021/22 to align with the timing of the project.
- Decrease of $2,031,165 in vehicle lease financing revenue: 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.
- Increase of $178,032 in transfers between funds: Transfers are made between funds for debt service, rolling stock, technology and infrastructure. Amounts fluctuate each year based on needs.

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 fund capital and equipment purchases. Of the $14,009,581 for City funds, $4,387,449 represents unspent bond proceeds relating to water and sewer infrastructure projects, leaving $9,622,132 to draw from existing fund balance as intended.

Fund	Revenues and Other Sources	Expenditures and Other Uses	Net Activity - Planned Use of Fund Balance
City Funds	109,479,233	123,488,814	(14,009,581)
Pension Funds	8,514,373	5,936,200	2,578,173
Library Funds	5,517,759	8,550,157	(3,032,398)
Total	123,511,365	137,975,171	(14,463,806)

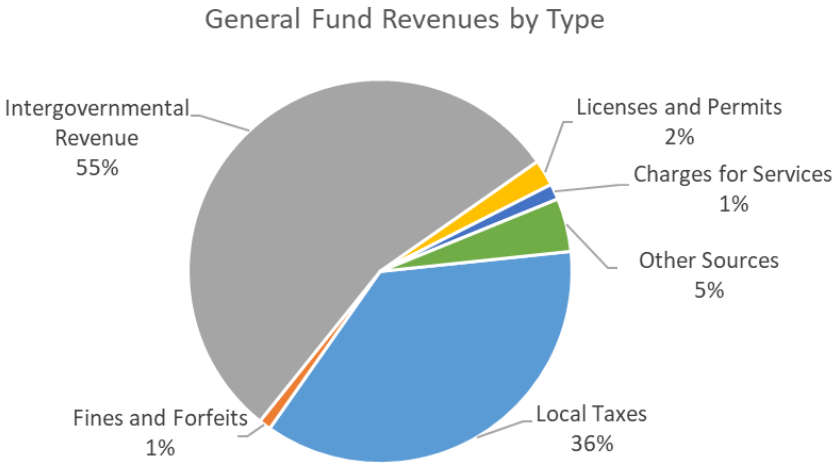
GENERAL FUND SUMMARY

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, a combination of the 1% Municipal Tax and the Home Rule Sales Tax. Retail Sales Tax ($11,958,362), Home Rule Sales Tax ($5,370,579), Income Tax ($3,846,570), Use Tax ($1,590,519) and Telecommunication Tax ($574,112) comprise the majority of the revenue sources for the General Fund or nearly 73% of the total revenues. These revenue sources, unlike Property Tax, are unpredictable and greatly influenced by the economy.



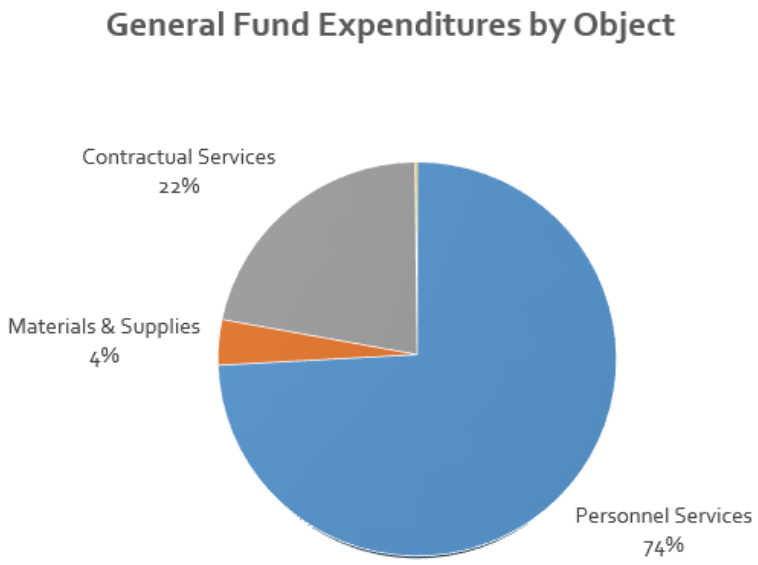
Intergovernmental revenues make-up the largest share of General Fund revenues. This category not only includes Sales and Income Taxes, but also grant proceeds. The next largest category is local taxes, which includes the Telecommunications Tax and Home Rule Sales Tax, as well as Cable Franchise Fees. 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, FY 2021/22 General Fund revenues are up 14% or $3,392,678, as compared to those of the prior year budget. The increase is largely due to the better than expected performance of the Sales and Use taxes during the pandemic and unanticipated grant receipts related to COVID-19. The FY 2020/21 budget also included a reduction to Income Tax based on the Govenor's proposed budget cuts, but the reduction was not enacted by the State of Illinois, resulting in higher than budgeted revenues for Income Tax.

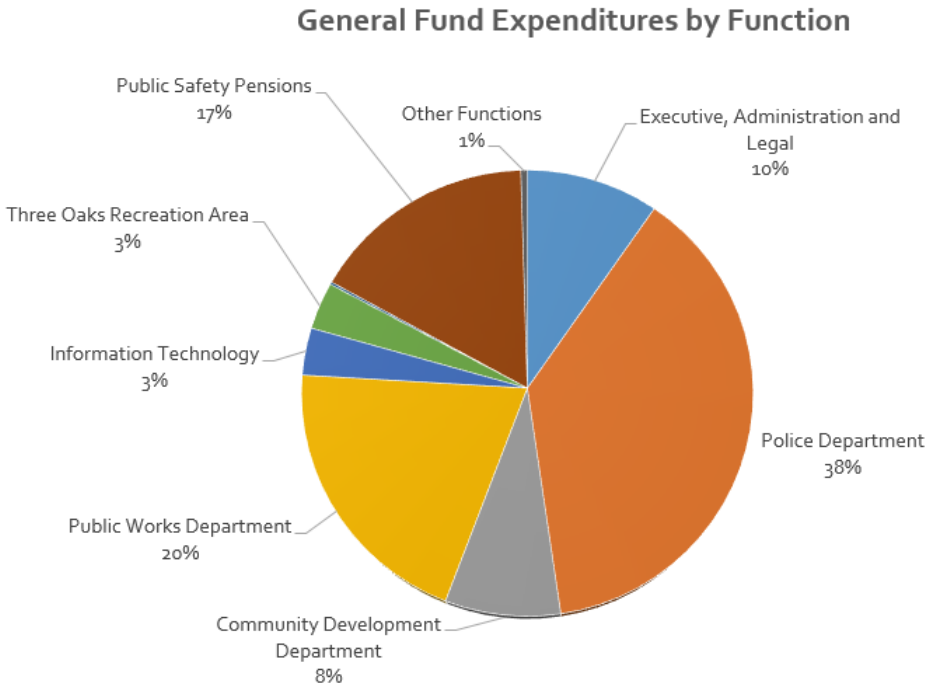
Receipts of Telecommunications Taxes and more recently, receipts of Cable Franchise Fees, continue to decline as consumers opt for new technologies. Other revenue sources were negatively impacted by the pandemic, such as police fines and liquor licenses; modest increases have been projected into the FY 2021/22 as the progression of the pandemic continues.

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 2021/22 General Fund expenditures, as compared to those of the prior year budget are up 0.65%. This is a combined factor of department management of expenditures, reduction to liability insurance premiums, and in some cases, larger capital items have been moved to from the General Fund to the Capital Replacement Fund. An example of this would be the Sanitary Sewer Lining and Grouting Program ($470,000) which is better represented in the capital fund as a large expenditure that extends the useful life of the City's infrastructure. The General Fund increase can be attributed to modest growth in personnel-related expenditures.

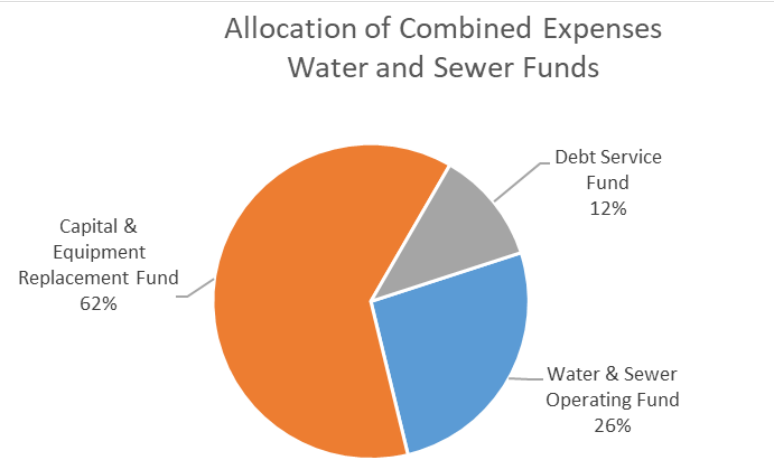
General Fund Other Financing Sources & Uses

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

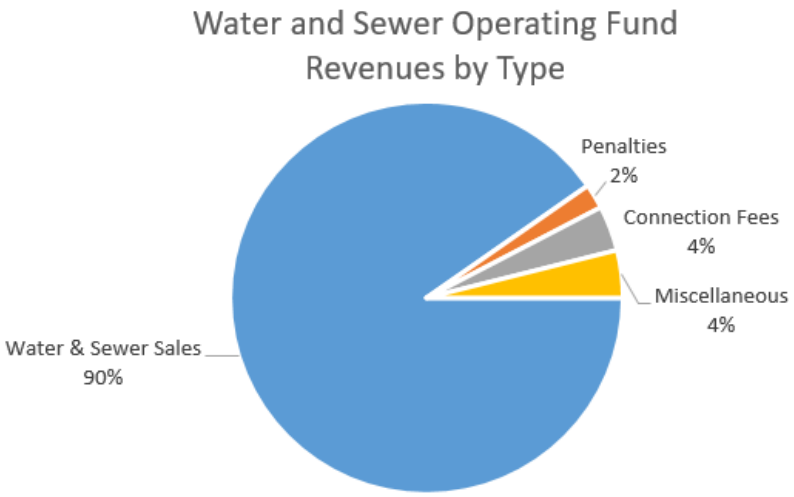
The Water and Sewer Fund is a self-supporting utility. The City is charged with the responsibility of collecting, treating, pumping and distributing potable water and providing related water service to residents of Crystal Lake. The City is also responsible for the network of sewers conveying sanitary 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 2021/22 is $36,268,836 in expenses, with $22,532,259 (62%) of the total allocated to infrastructure and other necessary capital items. Debt service expenses are budgeted at $4,224,856 for 2021/22.



The City is continually monitoring the state of the water and sewer system to ensure continuity of high quality water and sewer services to the community. The FY 2020/21 budget had included a small rate increase for water and sewer consumption, but in light of the pandemic, the increase was not recommended for adoption; rates were held constant for the fiscal year. The current FY 2021/22 budget does include a modest increase of 3% to be implemented starting with September 2021 consumption. 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 majority of revenue is derived from the delivery 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 FY 2021/22 are down 4.5% or $452,055. 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 up $4,940,061 from the prior year budget. Several large projects are slated for the upcoming year, as well as the next several years. Notable projects include a new deep well (#19) at Water Treatment Plant #2, Water Treatment Plant #2 reconstruction and engineering for a possible new deep well (#20) at Water Treatment Plant #4. 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 2021/22 for vehicles leased in fiscal year 2020/21 in addition to four new leases (one one-ton dump truck and three pickup trucks) in fiscal year 2021/22.

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 ($2,467,304) and

ambulance fees ($1,350,000) comprise the majority of the revenue sources for the Fire Rescue Fund or 95% of the total revenues.

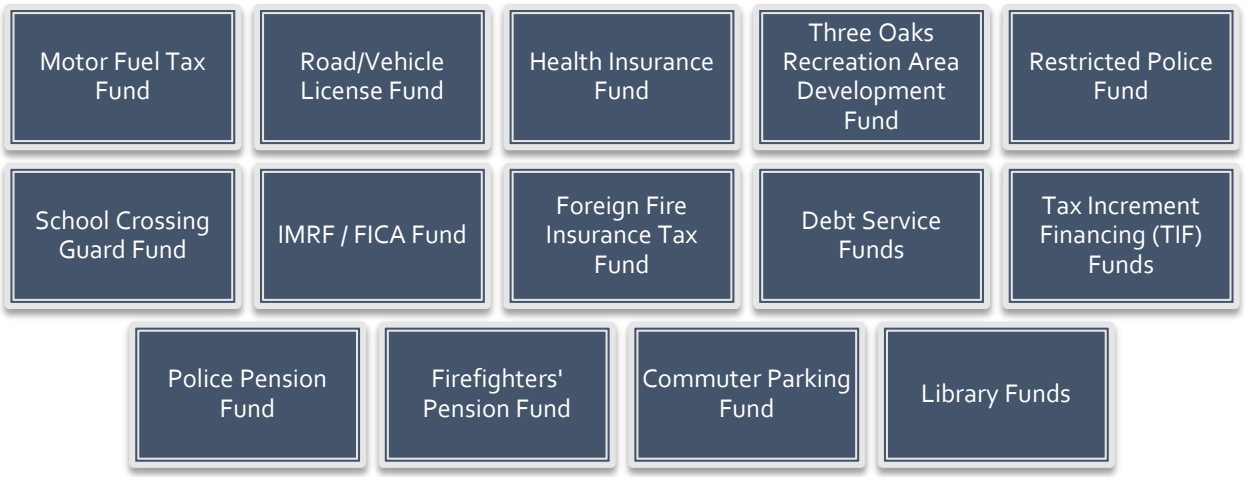
Fiscal year 2021/22 revenues, as compared to those of the prior year budget, are up 1.85% or $200,881. Ambulance fee revenue is expected to remain stable. The average amount collected per ambulance transport is decreasing as a result of several factors. First, more patients in the service area have become 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 2021/22 are up 2.72%, or $297,887, 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 down $408,797 for fiscal year 2021/22. The transfer will provide for capital items, most notably ambulance replacements (3), fire engine replacements (3), a station and staffing study, 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 21% 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 $1,404,000 to the Capital Equipment & Replacement Fund (Other Financing Uses) will provide for several capital projects such the resconstruction of Cog Circle, a salt storage dome, 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.

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 Actual	4/30/21 Estimate	4/30/22 Estimate
82%	75%	64%	55%	48%	44%	42%	45%	49%	40%	48%	46%

It is anticipated that at fiscal year ended (FYE) April 30, 2021, the unassigned fund balance will be about 48% after accounting for funds that will be used in the subsequent year. Based on the proposed Annual Budget for fiscal year end April 30, 2022, the unassigned fund balance is projected to be about 46%, 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 2021/22 budget continues the use of fund reserves to pay for capital related items.

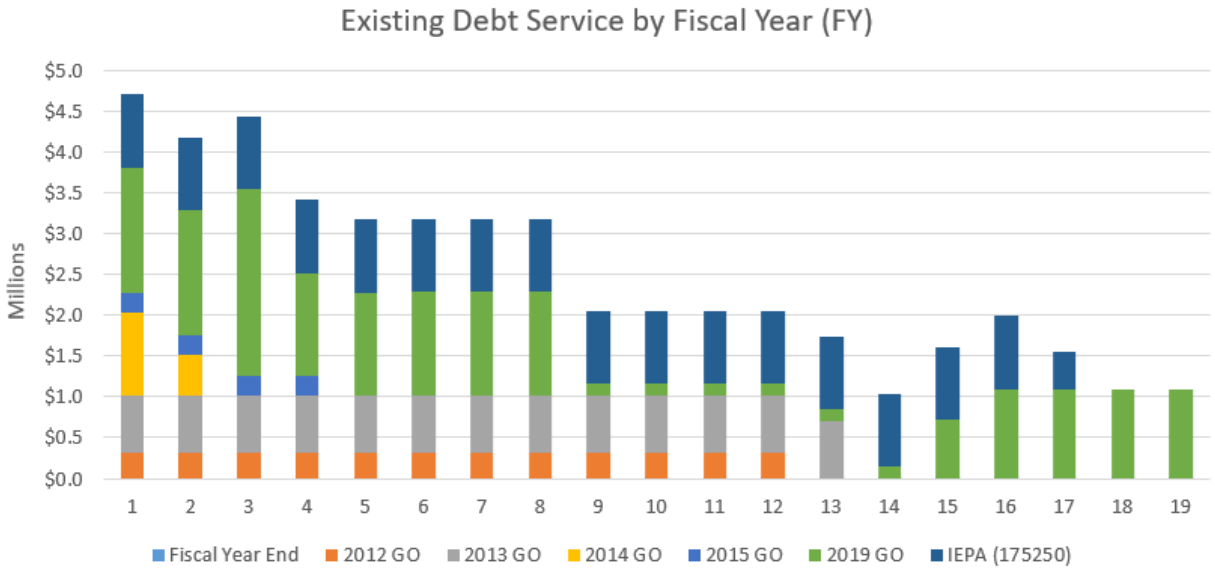
FINANCIAL POLICIES

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.

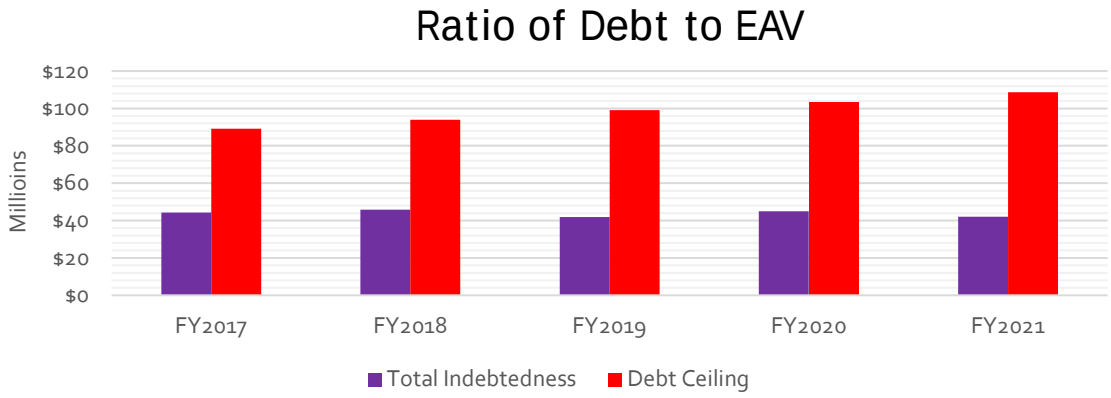
Debt Administration

At April 30, 2021, the City will have a number of debt issues outstanding. These include $25,315,000 in general obligation bonds and $944,000 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, 2021, the remaining balance will be $12,630,659. It is anticipated that during fiscal year 2021/22, the City will enter into a new low-interest financing for water and sewer related capital projects. The City has been approved for a new loan agreement with the IEPA, but will also be evaluating the bond market. If tax-exempt interest rates remain low, the interest rate cost of issuing bonds for the projects may be more economical than the IEPA loan. This new loan will provide for Water Treatment Plant #2, new deep well #19. The City will also be evaluating additional financing for a new deep well at Water Treatment Plant #4, #20. 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 2020 estimated equalized assessed valuation is estimated at 3.34%.



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.

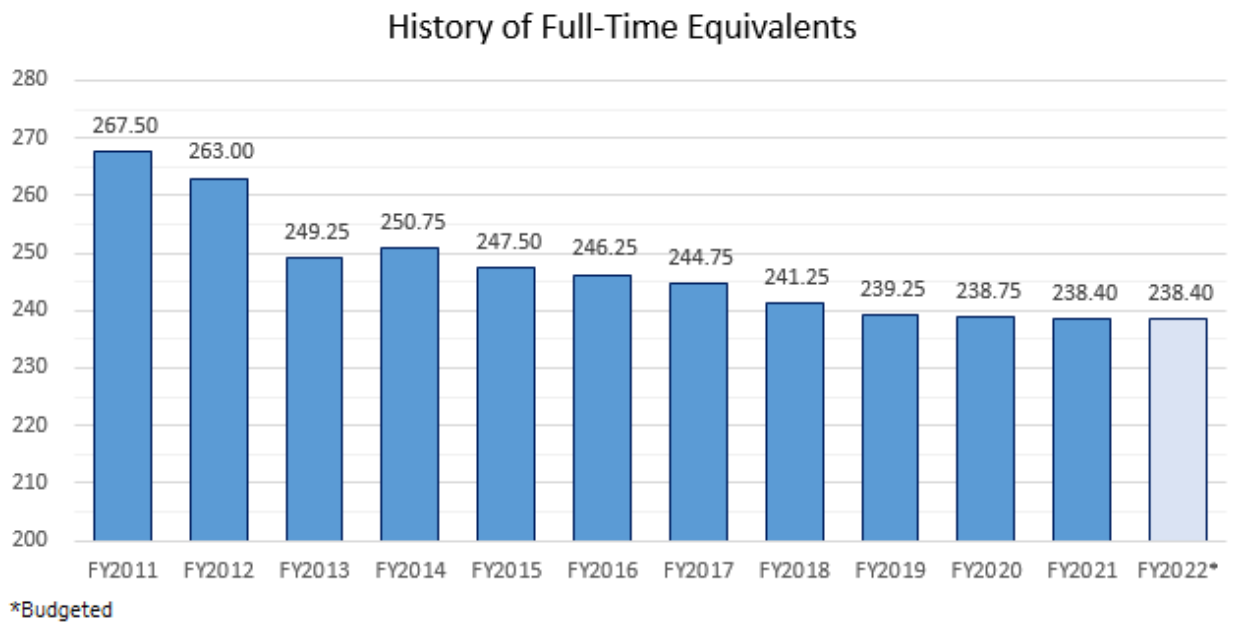
Insurance

Through concerted efforts and enhancements in the City's risk management program, the City is able to take advantage of very favorable insurance costs. As a result of the City's improved claims history and reduced premiums as a result of an increased deductible, the City's liability insurance budget has been decreased in FY 2021/22 from the previous year.

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. FY 2021/22 group health care costs are expected to rise in aggregate 2.48% over amounts budgeted in the previous year.

Personnel

One full-time position has been replaced with a part-time position in the 2021/22 budget, bringing the total number of full-time equivalent positions eliminated since 2011 to twenty-nine and one-tenth positions or 10.88%. 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.



CHALLENGES

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

Global Pandemic Crisis

As the world continues to weather the 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 2020, requiring all non-essential businesses to remain closed until the order is lifted, and released a 5-phase reopening plan for the State of Illinois. The region in which Crystal Lake is located is currently in phase 4. With the current rollout of vaccines, the City is cautiously optimistic that the worst of the pandemic's economic impacts are behind us. Revenues from Sales Tax receipts as well as other major revenues such as Income Tax, Hotel Tax and water user fees have rebounded more quickly than anticipated. However, given the unprecedented economic shutdown and its impact on the local economy, the City is continuing to take a measured approach in regards to FY 2021/22 expenditures. The City will continue to monitor 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 Governor has proposed a 10% reduction in the portion of income tax shared with muncipalities. The 2021/22 City Budget has includes this proposed reduction to income tax.

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 27,105 employees. In 2020 the City filled 328,241 square feet of commercial space with new businesses. Notable commercial development in FY 2020/21 included Nana's New York Deli, Mookie's Steak and Seafood, Vine and Plate, Jude's, Moretti's Pizza Pub and Pet Supplies Plus.

In addition to commercial development, the City also experienced significant housing growth. New home construction at Woodlore Estates Subdivision continues and over 200 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. The Springs at Three Oaks, is a new 280 unit

apartment complex that is under construction and will offer a townhome-like feel with high-end amenities. As for manufacturing, two existing businesses (Aptar Group and Autotrol) altered manufacturing operations and expanded to help make products in high demand as a result of the pandemic. Autotrol is an industry leader in custom AC and DC gear motors that recently expanded their facility and adjusted their operations to bottle hand sanitizer products. Aptar Group, headquartered here in Crystal Lake, is a global leader in consumer product dispensing and active packaging solutions. Aptar recently expanded operations and designed a product that enables the N95 masks needed by healthcare personnel to be cleaned and reused again. Crystal Lake also welcomed two new major manufactures to the community this fiscal year. INAV LLC, an aircraft engine parts distributor, occupied 68,000 sq ft and added 24 new jobs to the community. AJ Antunes & Co. opened a 15,000 sq ft innovation center to research and develop mechanization technology to assist restaurant operators with automation of labor-intensive processes and added 20 new jobs to Crystal Lake.

Low Property Tax

The FY 2021/22 budget continues the funding of General Fund services without the use of a General Fund Property Tax. The City elected to maintain a stable property tax amount with no increase for the upcoming 2020 levy, payable in 2021. With an anticipated increased to Equalized Assessed Valuations within the community, the City is expecting the property tax rate for the 2020 levy to decrease, providing a savings for the community. 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 11% 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 FY 2020/21 Budget. 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 thirty-first 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 FY 2021/22 as evidenced by our continued strong general purpose bond rating, as well as our adherence to external and internal financial policies. We believe the 2021/22 Annual Budget balances the needs of the City in a fiscally responsible manner.

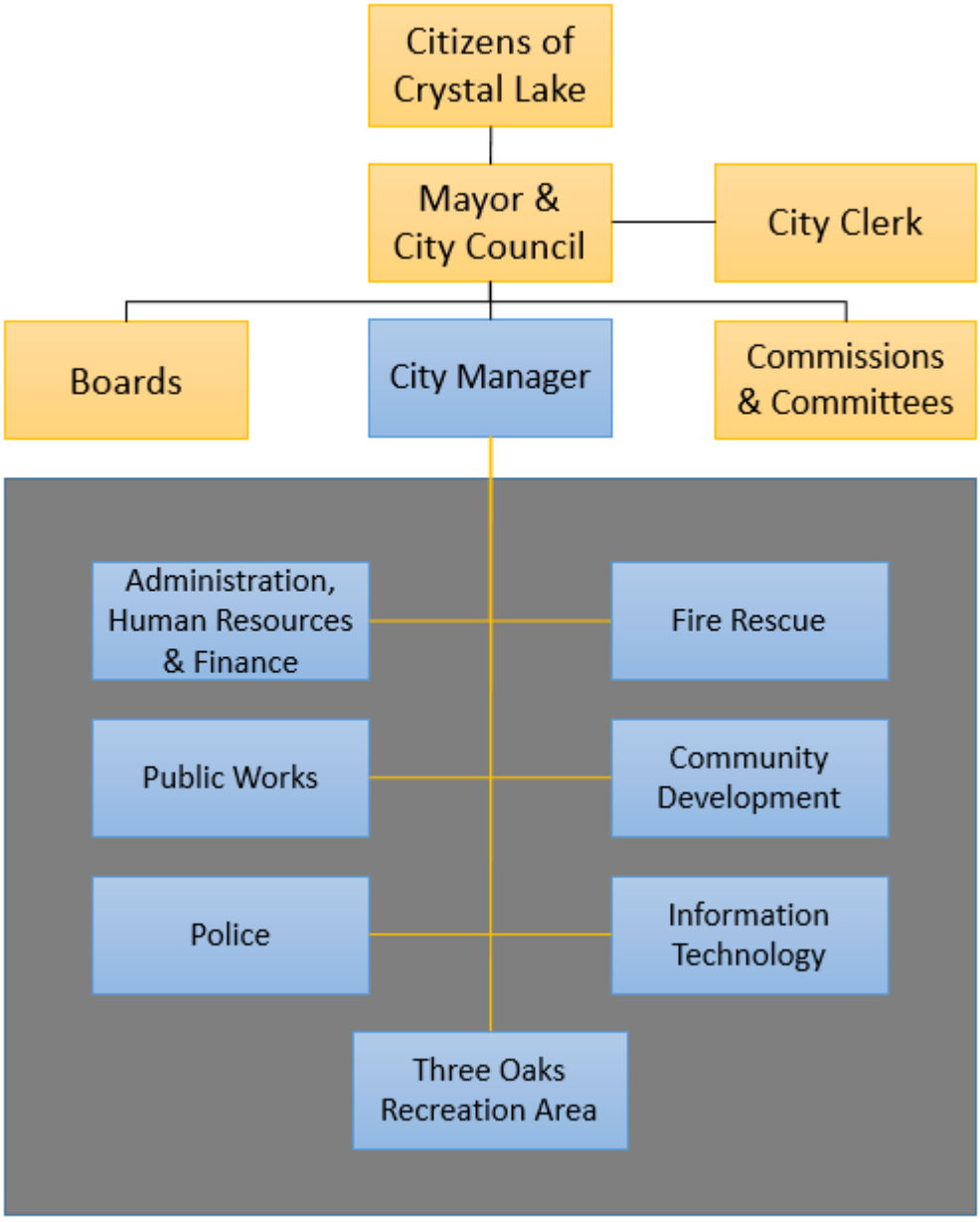
This budget is the culmination of a major effort by numerous members of the City Staff whose input has been gathered to develop policy and spending priorities. We would like to especially thank the Department Directors, Assistant Finance Director Adam Orton, Deputy City Manager Eric Helm, and Management Analyst Nicholas Hammonds for their help in preparing this document. On behalf of the Management Team, we are pleased to present the Fiscal Year 2021/22 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 2021/22 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 develop 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.

PERFORMANCE METRICS

The City of Crystal Lake's Strategic Plan lays out the vision for the community. It consists of three Strategic Commitments that guide the City as it develops plans for the future:

1. Development - Reinvestment in the Community
2. Enhancing Community Life Through Service Maintenance and Development
3. Managing Infrastructure/Finances

For more information on the Strategic Plan, please see Appendix C.

Within the framework established by the Strategic Plan, each department develops goals and objectives for the upcoming fiscal year. In order to monitor their progress towards these goals and objectives throughout the year, the departments utilize performance metrics to track their progress. These performance metrics are measureable outcomes of a department's activity and can be either quantitative or qualitative in nature.

Strategic Commitment #1: Development - Reinvestment in the Community

ECONOMIC DEVELOPMENT: Continute to promote and foster economic development

Objective	Department	Goals	Metric	2018/19 Actual	2019/20 Actual	2020/21 Goal & Estimate		2021/22 Goal
Participate in continual community revitalization through business retention, attraction and diversification as well as allocating resources to continue development of the City's economy	Community Development	Distribute regular real estate opportunity email blasts and targeted recruitment efforts	Number of outreach pieces	180	180	180	180	180
	Community Development	Maintain positive relationships with qualifued developers to construct high quality development in the City.	Customer satisfaction survey results	N/A	100%	100%	100%	90%
	Community Development	Proactively grant business awards as possible.	Number of Grants Awarded	2	2	2	87	2
	Community Development	Conduct business retention visits each year to engage current business owners and solicit feedback on community concerns.	Number of visits	86	90	90	313	90
	Community Development	Participate in economic development outreach meetings and events	Number of meetings or events	158	160	160	163	160

Strategic Commitment #2: Enhancing Community Life through Service Maintenance and Development

CUSTOMER SERVICE: Enhance customer service and citizen satisfaction

Objective	Department	Goals	Metric	2018/19 Actual	2019/20 Actual	2020/21 Goal & Estimate		2021/22 Goal
Provide efficient and effective service to residents by continuing to evaluate operations	Community Development	Provide excellent customer service, evidenced by maintaining at least a 90% satisfactory rating on Customer Satisfaction Surveys	Rating on Survey	100%	100%	90%	97%	90%
	Three Oaks Recreation Area	Provide excellent customer service at Three Oaks Recreation Area, evaluating satisfaction through the Three Oaks Recreation Area Customer Survey	Rating on Survey	96%	94%	90%	99%	90%
	Community Development	Initial investigation of property maintenance violations within 48 hours of receipt.	Percentage Complete within 48 hours	N/A	100%	90%	100%	90%
	Finance	Perform timely service to all customer service requests to Finance staff, resolving the requests within one business day	Percentage Complete	100%	100%	100%	100%	100%
Implement mechanisms to promote effective internal and external communication	CMO	Respond to all FOIA requests within the minimum required 5 days, if not sooner	Average Days	3.2	4.2	< 4.0	3.3	< 4.0
	Information Technology	Information Technology department will close internal service request tickets within 24 business hours of receipt.	Percentage Completed within one business day	87%	85%	78%	85%	80%
	Information Technology	Provide cyber security training to 100% of network users at least quartely.	Percentage	100%	100%	100%	100%	100%
	Information Technology	Maintain network uptime to 100% during normal City Hall operating hours	Percentage	100%	100%	100%	100%	100%

Strategic Commitment #2: Enhancing Community Life through Service Maintenance and Development (continued)

PUBLIC SAFETY: Continue to allocate necessary resources for the maintenance of the public's health, safety and welfare

Objective	Department	Goals	Metric	2018/19 Actual	2019/20 Actual	2020/21 Goal & Estimate		2021/22 Goal
Provide prompt, efficient and dependable emergency response	Fire Rescue	Provide a prepared response from time of 911 dispatch to arrival on scene.	Minutes	7.04	5.96	6.00	6.04	6.00
	Fire Rescue	Provide a turn-out time of 60 seconds or less to emergency medical calls.	Seconds	42	70	60	70	60
	Police	The Police Department will continue to actively and aggressively investigate crimes committed within the City.	Case Clearance Rates	51%	50%	100%	49%	100%
Emphasize public safety, emergency planning and homeland security	Fire Rescue	Complete initial fire plan reviews within 10 business days and resubmittals within 5 business days, 98% of the time.	Days	99.45%	96.00%	98%	96.34%	98%
	Police	Maintain qualifications under the Incident Command System in order to continue our effective responses during any planned or unplanned major event. Provide two scenario-based training opportunities for police supervisors to practice their skills in a simulated environment.	Training Events	2	6	2	6	2
	Police	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.	Videos	N/A	N/A	4 to 6	3	3
	Police	Enhance community policing efforts. 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.	30 min Average	44 min	42 min	30 min	50 min	30 min
	Three Oaks Recreation Area	Encourage all Three Oaks attendants obtain CPR certification with a goal to have half of attendant staff the obtain certification.	Number of employees	38	41	25	0	25

Strategic Commitment #3: Managing Infrastructure & Finances

INFRASTRUCTURE: Evaluate, plan and implement capital projects aimed at maintaining the City's infrastructure and upholding a high quality of life for residents

Objective	Department	Goals	Metric	2018/19 Actual	2019/20 Actual	2020/21 Goal & Estimate		2021/22 Goal
Provide adequate infrastructure throughout the City in order to ensure safe roadways, reliable water and sewer systems, and a healthy urban forest canopy.	Public Works	Ensure drinking water production and distribution is safe and meets current regulations with no permit violations from the IL Environmental Protection Agency	Number of Violations	0.00	0.00	0.00	0.00	0.00
	Public Works	Maintain the City's pavement condition rating as good or better through proactive maintenance and resurfacing programs	Average Condition Rating Score (CRS)	7.50	7.50	7.50	7.60	7.50
	Public Works	Ensure that the City is treating its wastewater in an environmentally responsible manner, complying with regulatory dischare requirements	Compliance Percentage	99.0%	99.9%	98.0%	99.7%	98.0%
	Public Works	Proactively maintain the City's sanitary sewer system to minimize the potential for backups	Feet of sewer cleaned	59,286	51,403	46,200	62,457	46,200
	Public Works	Maintain and manage the City's urban forest canopy through a proactive and preventative forestry program by trimming and planting trees per year	Number of trees planted and/or trimmed	2,320	3,039	1,500	2,251	2,000

FISCAL MANAGEMENT: Responsibly manage public funds and develop financial plans to balance resources with the community's priorities and vision.

Objective	Department	Goals	Metric	2018/19 Actual	2019/20 Actual	2020/21 Goal & Estimate		2021/22 Goal
Ensure public funds are properly managed, accounted for, and invested to maximize availability of funds for core services.	Finance	Uphold tight internal controls relating to all activities involving public funds and accounting procedures to obtain a positive, ummodified audit opinion	Audit Result	Unmodified	Unmodified	Unmodified	Unmodified	Unmodified
	Finance	Prepare the Comprehensive Annual Finance Report (CAFR) in conformity with all required standards, receiving the GFOA's annual CAFR award.	Award Received	Yes	Yes	Yes	Yes	Yes
	Finance	Actively manage investment portfolio to maximize returns while minimizing risk and conforming to legal requirements for government investments.	Investment Return above 3 Year Treasury Rate	+0.23%	-0.30%	+0.5%	+.09%	+0.5%
Engage in financial planning, short and long-term, so ensure financial stability and available resources for continual delivery of high quality services	Finance	Update and enhance the City's long-term capital plan and financial forecasts	Updates Complete	Yes	Yes	Yes	Yes	Yes
	Finance	Prepare a quality budget document that receives the Government Finance Officer Association's annual budget award.	Award Received	Yes	Yes	Yes	Yes	Yes

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2021/22

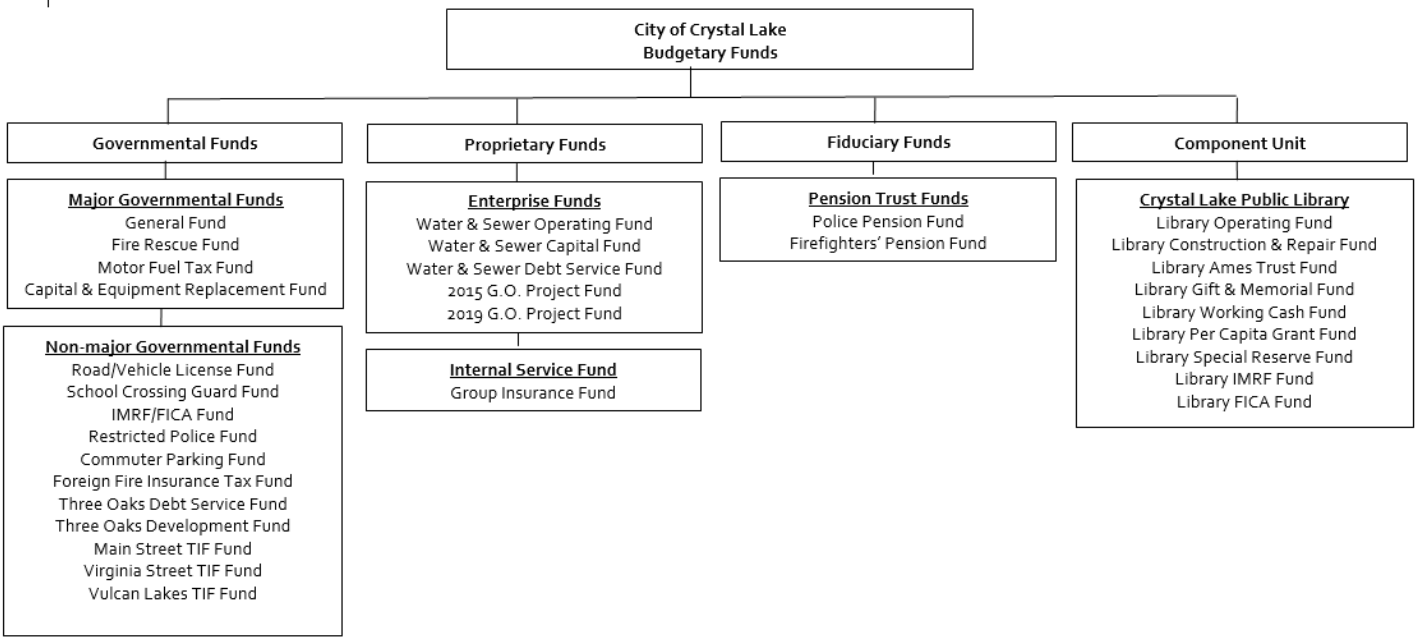
SUMMARY OF ALL FUNDS

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 and Special Assessments .



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 2020/21 accomplishments, Fiscal Year 2021/22 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 revenues. Staff will continue to undertake cost-saving measures in FY 2021/22 to reduce expenditures, seek funding opportunities to offset program and project costs and to explore alternate revenue sources to diversify sources and reduce the reliance upon the State of Illinois.

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, engineering, 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.

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 Operating 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.

	FUNDS													
DEPARTMENT / DIVISION	General	Fire Rescue	Water & Sewer	Capital Replacement	Road & Vehicle	IMRF & FICA	Crossing Guard	Restricted Police	Commuter Parking	Foreign Fire	Motor Fuel Tax	Debt Service	TIF	Insurance
Executive	✓													
Legal & Judiciary	✓													
Fire & Police Commission	✓													
City Administration														
City Manager / Finance / HR	✓			✓		✓						✓		✓
Administrative Adjudication	✓													
Police & Firefighter Pensions	✓													
Information Technology	✓													
Police	✓			✓			✓	✓						
Fire Rescue		✓		✓						✓				
Community Development	✓			✓									✓	
Public Works														
Administration			✓											
Engineering	✓				✓						✓			
Streets	✓			✓					✓					
Fleet & Facilities	✓			✓										
Water & Sewer			✓											
Wastewater Treatment			✓											
Three Oaks Recreation Area	✓			✓										

BUDGET OVERVIEW: OPERATING & CAPITAL FY 2021/22 BUDGETS

One way to view the City finances is to breakout activities between operating and capital. The City takes great pride in balancing the operational budget each year, with any residual operating income transferred to the capital funds. Looking at all City funds except for the Public Safety Pension Funds, excluding the library, the chart below provides a snapshot of the operational and capital budget for coming year.

Fiscal Year 2021/22 Budget

Operating Budget			
Inflows	Outflows	Net Operating Income	Net Operating Activities
$67,670,917	$66,059,520	**$1,611,397**	$0

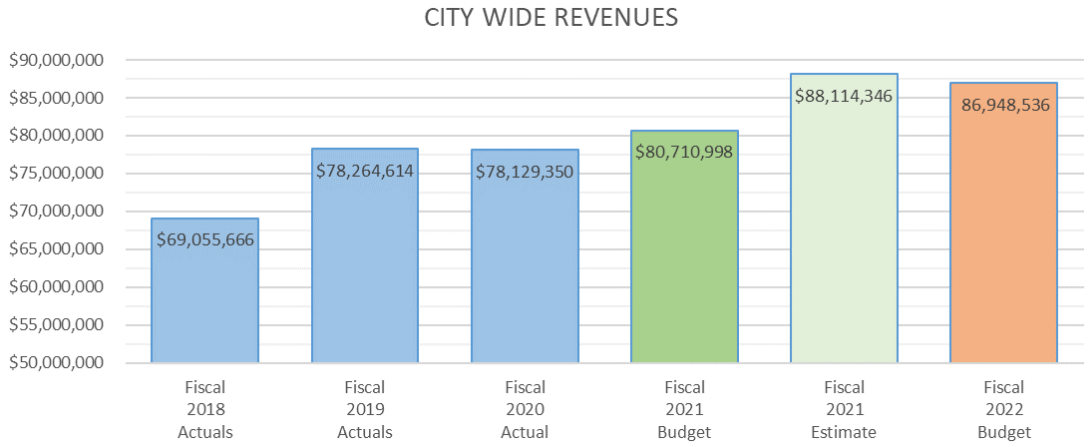
Capital Budget			
Inflows	Outflows	Planned Use of Fund Balance	Net Capital Activities
$25,102,286	$34,724,418	$9,622,132	$0

For the operational budget, inflows include items such as intergovernmental revenues (sales tax, income tax, etc.), charges for services (water and sewer consumption, building permits, etc.), fines and forfeits, and investment income. Outflows represent operational expenditures and debt service payments. For the capital budget, inflows consist of the transfer from operating activities, capital revenues (utility taxes, video gaming fees), capital grants, the use of unspent bond proceeds, and potential new debt for capital projects. Capital outflows include capital expenditures and initial leasing costs related to fleet replacements.

Operating activities are budgeted to generate $1.6 million, which will be transferred to the capital funds. Governmental activities are expected to generate $1 million and business-type activities (Water & Sewer) are projecting $600 thousand. This transfer allows for the capital funds to rely less on financing to complete the necessary capital projects included in the budget.

The proposed fiscal year 2021/22 operational budget is a **BALANCED BUDGET**.

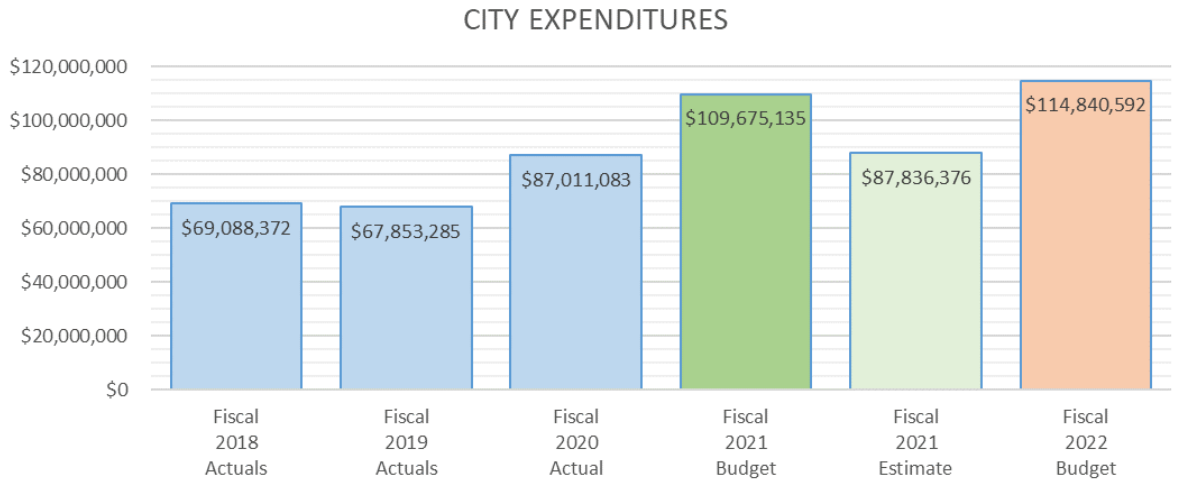
REVENUE SUMMARY – ALL FUNDS



As can be seen in both the graph above and the chart below, city wide revenues have experienced some unusual shifts this past year. These totals include ongoing operating and one-time revenues, such as grants and connection fees. The budget for Fiscal Year 2021 was conservative, as the COVID-19 pandemic was in the early stages. The projected results for Fiscal Year 2021 are favorable due to grant receipts and better than expected revenues for the year. Fiscal Year 2022 includes conservative estimates based on the most current information available.

Fund	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actual	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget	$ Change	% Change
Revenues*								
General Fund	$30,121,668	$32,941,828	$32,972,825	$28,417,481	$33,376,104	32,192,294	$3,774,813	13.28%
Insurance Reserves Fund	299,057	129,843	723,046	0	0	-	$0	N/A
Restricted Police Funds	69,179	127,185	79,605	73,000	72,120	75,500	$2,500	3.42%
Fire Rescue Fund	10,857,403	10,860,057	11,030,742	10,999,583	12,025,542	11,200,464	$200,881	1.83%
Road/Vehicle License Fund	653,056	614,557	631,808	589,210	608,369	615,250	$26,040	4.42%
School Crossing Guard Fund	106,044	107,026	111,433	110,000	88,621	110,000	$0	0.00%
IMRF/FICA Fund	1,592,426	1,619,763	1,590,794	1,590,868	1,577,137	1,206,173	($384,695)	-24.18%
Motor Fuel Tax Fund	1,758,069	790,766	2,133,589	1,511,406	2,679,623	2,589,780	$1,078,374	71.35%
Foreign Fire Insurance Fund	65,963	58,481	2,421	995	175	175	($820)	-82.41%
Commuter Parking Fund	284,597	263,530	303,998	208,667	39,040	70,040	($138,627)	-66.43%
Three Oaks Development Fund	10,196	112	410,527	3,800	250	250	($3,550)	-93.42%
Debt Service Funds	399,555	345,686	298,025	0	0	-	$0	N/A
TIF Funds	160,335	87,559	163,791	127,308	211,639	165,000	$37,692	29.61%
Capital Replacement Fund	411,005	1,079,986	1,258,335	2,214,336	2,094,553	2,914,846	$700,510	31.64%
Water & Sewer Funds	12,230,976	14,387,896	16,185,351	15,954,700	16,687,607	16,234,168	$279,468	1.75%
Group Insurance Fund	0	0	0	5,773,812	5,786,324	5,944,729	$170,917	2.96%
Police Pension Fund	5,655,634	4,844,163	1,808,419	4,460,177	4,341,632	4,717,456	$257,279	5.77%
Fire Pension Fund	4,380,503	5,010,229	3,319,020	3,633,761	3,647,385	3,796,917	$163,156	4.49%
Library Funds	4,885,880	4,995,947	5,105,621	5,041,894	4,878,225	5,115,494	$73,600	1.46%
Total - All Funds	**$69,055,666**	**$78,264,614**	**$78,129,350**	**$80,710,998**	**$88,114,346**	**86,948,536**	$6,237,538	7.73%
Total - All Funds	69,055,666	78,264,614	78,129,350	80,710,998	88,114,346	86,948,536		
Less Internal Service Charges	0	0	0	(4,871,169)	(4,871,169)	(5,008,760)		
All Other Revenues	$69,055,666	$78,264,614	$78,129,350	$75,839,829	$83,243,177	81,939,776	$6,099,947	8.04%

EXPENDITURE SUMMARY – ALL FUNDS



As shown in the graph above and the chart below, total budgeted expenditures are expected to increase by 6.9%. This excludes internal service charges and capitalized lease costs, as these expenditures are non-cash transactions. The increase is primarily due to upcoming capital expenses in the Water & Sewer Fund. Most funds are budgeting minor increases less than 3%.

Fund	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actual	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget	$ Change	% Change
Expenditures*								
General Fund	$27,115,912	$28,084,129	$27,719,703	$29,754,163	$28,581,812	$29,946,546	$192,383	0.65%
Insurance Reserves Fund	(62,393)	(295,609)	(127,421)	0	0	0	$0	N/A
Restricted Police Funds	55,262	24,352	16,209	30,600	7,000	24,200	($6,400)	-20.92%
Fire Rescue Fund	9,672,858	10,077,369	10,481,560	10,957,531	10,921,493	11,255,418	$297,887	2.72%
Road/Vehicle License Fund	51,373	65,887	59,304	55,680	54,658	58,730	$3,050	5.48%
School Crossing Guard Fund	102,080	101,233	90,341	110,000	68,056	110,000	$0	0.00%
IMRF/FICA Fund	1,497,525	1,458,033	1,431,963	1,672,471	1,535,521	1,716,736	$44,265	2.65%
Motor Fuel Tax Fund	386,647	626,021	656,045	941,000	946,600	918,600	($22,400)	-2.38%
Foreign Fire Insurance Fund	564	518	473	64,700	600	66,000	$1,300	2.01%
Commuter Parking Fund	199,391	227,153	283,929	276,139	228,585	280,366	$4,227	1.53%
Three Oaks Development Fund	99,345	8,754	0	0	0	0	$0	0.00%
Debt Service Funds	1,515,590	1,486,134	10,163,363	926,516	926,516	932,439	$5,923	0.64%
TIF Funds	1,650	1,800	1,950	2,250	2,250	2,319	$69	3.07%
Capital Replacement Fund	4,773,234	3,482,602	6,599,379	12,629,004	10,495,179	13,231,701	$602,697	4.77%
Water & Sewer Funds	14,659,355	12,996,302	19,795,014	31,793,038	18,092,343	36,268,836	$4,475,798	14.08%
Group Insurance Fund	0	0	0	5,801,825	5,570,529	5,944,609	$142,784	2.46%
Police Pension Fund	2,945,010	3,343,205	3,451,734	3,767,000	3,443,975	3,773,200	$6,200	0.16%
Fire Pension Fund	1,637,945	1,645,607	1,709,288	2,113,600	1,766,256	2,163,000	$49,400	2.34%
Library Funds	4,437,024	4,519,795	4,678,249	8,779,618	5,195,003	8,147,892	($631,726)	-7.20%
Total - All Funds	$69,088,372	**$67,853,285**	**$87,011,083**	**$109,675,135**	**$87,836,376**	**$114,840,592**	$5,165,457	4.71%
Total - All Funds	69,088,372	67,853,285	87,011,083	109,675,135	87,836,376	114,840,592		
Less Internal Service Charges	0	0	0	(4,871,169)	(4,871,169)	(5,008,760)		
Less Capitalized Lease Costs	0	(122,701)	(898,682)	(3,148,415)	(3,031,484)	(1,117,250)		
All Other Expenditures	**$69,088,372**	$67,730,584	$86,112,401	$101,655,551	$79,933,723	$108,714,582	$7,059,031	6.94%

* (Excludes transfers between funds)

INTERFUND TRANSFERS – ALL FUNDS

From:	To:	Purpose:	FY 2021/22 Budget
General Fund	Three Oaks Debt Service Fund	Debt Service	$ 868,212
General Fund	Capital Replacement Fund	Road Program	4,001,509
General Fund	Capital Replacement Fund	Rolling stock, Equipment	1,468,480
General Fund	Commuter Parking Fund	Equipment	210,326
General Fund	Water & Sewer Capital Fund	Infrastructure	302,551
Fire Rescue Fund	Capital Replacement Fund	Rolling stock, Equipment	1,600,540
Road/Vehicle License Fund	Capital Replacement Fund	Road Resurfacing	556,520
Motor Fuel Tax Fund	Capital Replacement Fund	Road Reconstruction	1,404,000
Vulcan Lakes TIF Fund	Three Oaks Debt Service Fund	Debt Service	64,227
Virginia Street TIF Fund	General Fund	Virginia Street Corridor	99,227
Water & Sewer Fund	Water & Sewer Debt Service Fund	Debt Service	4,224,856
Water & Sewer Fund	Water & Sewer Capital Fund	Infrastructure	3,544,417
2019 G.O. Bond Fund	Water & Sewer Capital Fund	Infrastructure	4,387,449
Library Operating Fund	Library Special Reserve Fund	Infrastructure	402,265
			$ 23,134,579

REVENUES & OTHER FINANCING SOURCES – ALL FUNDS

Fund	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actual	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget	$ Change	% Change
Revenues & Other Sources								
General Fund	$31,689,468	$32,996,058	$33,053,087	$29,019,331	38,374,823	$32,291,521	$3,272,190	11.28%
Insurance Reserves Fund	299,057	129,843	723,046	0	0	0	$0	0.00%
Restricted Police Funds	69,179	127,185	79,605	73,000	72,120	75,500	$2,500	3.42%
Fire Rescue Fund	10,857,403	10,860,057	11,030,742	11,368,583	12,025,542	11,200,464	($168,119)	-1.48%
Road/Vehicle License Fund	653,056	614,557	631,808	589,210	608,369	615,250	$26,040	4.42%
School Crossing Guard Fund	106,044	107,026	111,433	110,000	88,621	110,000	$0	0.00%
IMRF/FICA Fund	1,592,426	1,619,763	1,590,794	1,590,868	1,577,137	1,206,173	($384,695)	-24.18%
Motor Fuel Tax Fund	1,758,069	790,766	2,133,589	1,511,406	2,679,623	2,589,780	$1,078,374	71.35%
Foreign Fire Insurance Fund	65,963	58,481	2,421	995	175	175	($820)	-82.41%
Commuter Parking Fund	284,597	263,530	306,018	208,667	84,913	280,366	$71,699	34.36%
Three Oaks Development Fund	10,196	112	410,527	3,800	250	250	($3,550)	-93.42%
Debt Service Funds	1,450,390	1,395,898	10,066,938	926,516	926,516	932,439	$5,923	0.64%
TIF Funds	160,335	87,559	163,791	127,308	211,639	165,000	$37,692	29.61%
Capital Replacement Fund	4,494,686	3,104,638	7,913,234	12,506,451	12,533,274	12,840,106	$333,655	2.67%
Water & Sewer Funds	20,364,983	15,366,162	34,742,068	36,805,047	24,252,202	41,227,480	$4,422,433	12.02%
Group Insurance Fund	0	0	0	6,352,349	6,042,629	5,944,729	($407,620)	-6.42%
Police Pension Fund	5,655,634	4,844,163	1,808,419	4,460,177	4,341,632	4,717,456	$257,279	5.77%
Fire Pension Fund	4,380,503	5,010,229	3,319,020	3,633,761	3,647,385	3,796,917	$163,156	4.49%
Library Funds	5,345,937	5,276,711	5,450,557	5,400,511	5,239,104	5,517,759	$117,248	2.17%
Total - All Funds	$89,237,927	$82,652,738	$113,537,098	$114,687,980	112,705,954	$123,511,365	$8,823,385	7.69%

EXPENDITURES & OTHER FINANCING USES – ALL FUNDS

Fund	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actuals	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget	$ Change	% Change
Expenditures & Other Uses								
General Fund	$30,709,951	$29,918,684	$31,099,636	$33,368,865	$33,645,203	$36,797,624	$3,428,759	10.28%
Home Rules Sales Tax Fund	1,537,880	0	0	0	0	0	$0	0.00%
Insurance Reserves Fund	(62,393)	(295,609)	(127,421)	0	4,884,514	0	$0	0.00%
Restricted Police Funds	55,262	24,352	358,209	30,600	7,000	24,200	($6,400)	-20.92%
Fire Rescue Fund	10,211,697	10,423,683	11,175,019	12,966,868	11,330,290	12,855,958	($110,910)	-0.86%
Road/Vehicle License Fund	686,373	722,324	604,779	589,210	588,188	615,250	$26,040	4.42%
School Crossing Guard Fund	102,080	101,233	90,341	110,000	68,056	110,000	$0	0.00%
IMRF/FICA Fund	1,497,525	1,458,033	1,431,964	1,672,471	1,535,521	1,716,736	$44,265	2.65%
Motor Fuel Tax Fund	740,115	778,656	2,408,265	3,681,365	3,691,254	2,322,600	($1,358,765)	-36.91%
Foreign Fire Insurance Fund	564	518	473	64,700	600	66,000	$1,300	2.01%
Commuter Parking Fund	199,391	227,153	283,929	276,139	228,585	280,366	$4,227	1.53%
Three Oaks Capital Fund	4,535	0	0	0	0	0	$0	0.00%
Three Oaks Development Fund	99,345	8,754	0	0	0	0	$0	0.00%
Debt Service Funds	1,515,590	1,486,134	10,163,363	926,516	926,516	932,439	$5,923	0.64%
TIF Funds	40,205	81,687	240,238	369,606	424,181	165,773	($203,833)	-55.15%
Capital Replacement Fund	4,773,234	3,482,602	6,599,379	12,629,004	10,495,179	13,231,701	$602,697	4.77%
Water & Sewer Funds	19,581,821	13,969,416	31,253,878	45,452,698	26,127,257	48,425,558	$2,972,860	6.54%
Group Insurance Fund	0	0	0	5,801,825	5,570,529	5,944,609	$142,784	2.46%
Police Pension Fund	2,945,010	3,343,205	3,451,734	3,767,000	3,443,975	3,773,200	$6,200	0.16%
Fire Pension Fund	1,637,945	1,645,607	1,709,288	2,113,600	1,766,256	2,163,000	$49,400	2.34%
Library Funds	4,897,082	4,800,559	5,020,924	9,140,497	5,555,882	8,550,157	($590,340)	-6.46%
Total - All Funds	$81,173,212	$72,176,991	$105,763,998	$132,960,964	$110,288,986	$137,975,171	$5,014,207	3.77%

REVENUES & EXPENDITURES BY TYPE – ALL FUNDS

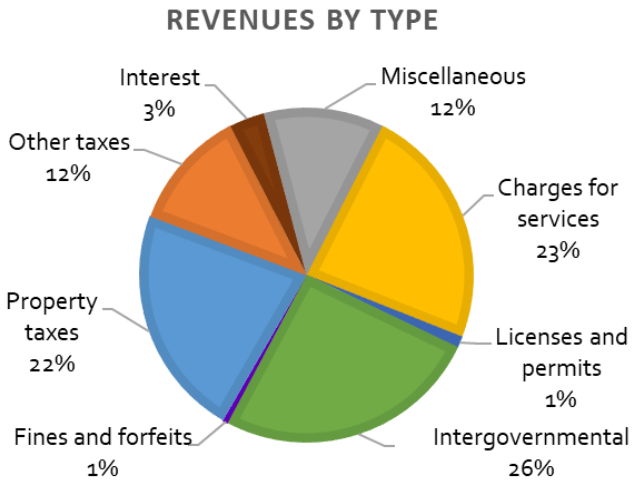
Type	Fiscal 2018 Actual	Fiscal 2019 Actual	Fiscal 2020 Actual	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget	$ Change	% Change
Revenues and Other Sources:								
Charges for services	$16,410,672	$17,840,720	$17,958,191	$18,933,483	$18,472,092	$19,219,590	$286,107	1.51%
Licenses and permits	659,908	894,618	899,643	732,230	1,040,153	946,002	$213,772	29.19%
Intergovernmental	17,658,553	19,353,585	19,271,635	16,707,182	22,818,247	21,076,426	$4,369,244	26.15%
Fines and forfeits	641,611	619,547	576,298	508,367	389,120	422,500	($85,867)	-16.89%
Property taxes	16,991,342	17,569,065	17,625,070	18,300,321	18,370,996	18,320,056	$19,735	0.11%
Other taxes	7,413,217	7,500,765	9,335,349	9,443,963	9,418,959	9,635,705	$191,742	2.03%
Interest	5,563,003	5,744,002	1,638,814	2,595,691	2,685,909	2,808,288	$212,597	8.19%
Miscellaneous	8,603,240	8,742,312	10,824,348	8,640,394	10,047,701	9,511,209	$870,815	10.08%
Internal service charges	0	0	0	4,871,169	4,871,169	5,008,760	$137,591	100.00%
Internal transfers	12,084,840	4,323,705	18,755,176	22,956,547	21,560,124	23,134,579	$178,032	0.78%
Other sources	3,501,606	123,912	16,652,570	10,693,415	3,031,484	13,428,250	$2,734,835	25.57%
Total	$89,527,992	$82,712,231	$113,537,094	$114,382,762	$112,705,954	$123,511,365	$9,128,603	7.98%
Expenditures and Other Uses:								
General government	$8,106,210	$8,025,212	$9,330,531	$9,752,794	$9,439,280	$8,202,207	($1,550,587)	-15.90%
Public safety	28,730,677	30,220,212	30,227,006	33,176,511	31,292,351	33,747,560	$571,049	1.72%
Highways and streets	5,625,522	5,988,258	5,708,259	6,919,491	6,339,207	7,292,234	$372,743	5.39%
Waterworks and sewerage	7,565,408	7,601,410	8,146,704	9,963,776	9,590,538	9,511,721	($452,055)	-4.54%
Culture and recreation	5,162,761	5,185,826	5,282,865	6,239,708	5,192,582	6,378,999	$139,291	2.23%
Capital outlay	8,714,784	5,210,876	13,741,514	31,658,598	15,741,000	37,522,455	$5,863,857	18.52%
Debt service	5,183,010	5,610,580	14,446,124	5,214,277	4,717,401	5,201,300	($12,977)	-0.25%
Lease payments	0	10,913	128,080	975,048	845,974	1,039,507	$64,459	6.61%
Internal service charges	0	0	0	4,871,169	5,570,529	5,944,609	$1,073,440	100.00%
Internal transfers	12,084,840	4,323,705	18,755,175	22,956,547	21,560,124	23,134,579	$178,032	0.78%
Other uses	0	0	0	0	0	0	$0	0.00%
Total	$81,173,212	$72,176,991	$105,766,258	$131,727,919	$110,288,986	$137,975,171	$6,247,252	4.74%
Revenues and Other Sources in Excess of Expenditures and Other Uses	$8,354,780	$10,535,240	$7,770,836	($17,345,157)	$2,416,968	($14,463,806)		
Beginning Balance, May 1	$111,196,018	$120,060,174	$131,779,554	$133,207,486	$140,684,196	$142,470,060		
Change in Receivables/Payables	509,376	1,184,140	1,133,806	0	(631,104)	0		
Ending Balance, April 30	$120,060,174	$131,779,554	$140,684,196	$115,862,329	$142,470,060	$128,006,254		

CHANGES IN FUND BALANCE – ALL FUNDS

Fund	Estimated Beginning Balance	Revenues/ Other Sources	Expenditures / Other Uses	Ending Balance	$ Change	% Change
General Fund	$22,226,997	$32,192,294	$36,698,397	$17,720,894	($4,506,103)	-20.3%
Insurance Reserves Fund	0	0	0	0	$0	0.0%
Restricted Police Funds	346,706	75,500	24,200	398,006	$51,300	14.8%
Fire Rescue Fund	5,098,468	11,200,464	12,855,958	3,442,974	($1,655,494)	-32.5%
Road/Vehicle License Fund	47,210	615,250	615,250	47,210	$0	0.0%
School Crossing Guard Fund	123,428	110,000	110,000	123,428	$0	0.0%
IMRF/FICA Fund	1,794,200	1,206,173	1,716,736	1,283,637	($510,563)	-28.5%
Motor Fuel Tax Fund	5,240,309	2,589,780	2,322,600	5,507,489	$267,180	5.1%
Foreign Fire Insurance Fund	276,247	175	66,000	210,422	($65,825)	-23.8%
Commuter Parking Fund	0	280,366	280,366	0	$0	N/A
Three Oaks Development Fund	410,805	250	0	411,055	$250	0.1%
Debt Service Funds	219,696	932,439	932,439	219,696	$0	N/A
TIF Funds	129,362	165,000	165,773	128,589	($773)	-0.6%
Water & Sewer Funds	13,530,337	41,227,480	48,425,558	6,332,259	(7,198,078)	-53.2%
Group Insurance Fund	472,100	5,972,167	5,972,047	472,220	$120	100.0%
Police Pension Fund	40,353,632	4,717,456	3,773,200	41,297,888	$944,256	2.3%
Fire Pension Fund	42,041,963	3,796,917	2,163,000	43,675,880	$1,633,917	3.9%
Library Funds	6,031,939	5,517,759	8,550,157	2,999,541	($3,032,398)	-50.3%
Total - All Funds	$142,470,060	$123,402,134	$137,865,940	$128,006,254	($14,463,806)	-10.2%

Expenditures and Other Uses in excess of Revenues and Other Sources represent planned use of available balances to pay for capital equipment and replacement. Of the $14,463,806, $4,387,449 is unspent bond proceeds currently held by the City for water and sewer projects. $9,622,132 represents planned use of fund balance for City funds and $2,798,002 relates to the Library's planned use of fund balance. All funds are projected to remain within their target fund balance ranges.

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, sales taxes, home rule sales taxes, State income taxes, user-fees for water and sewer, and fire rescue services. Combined, these sources represent $55,442,482 or over 66% of all receipts.

As the world weathers the current COVID-19 pandemic, the economies of each nation are in flux. Economists have a wide range of opinions on the total effect of the pandemic and the national economy. The City's local economy has certainly felt a negative impact in the short term and will likely for the next few years.

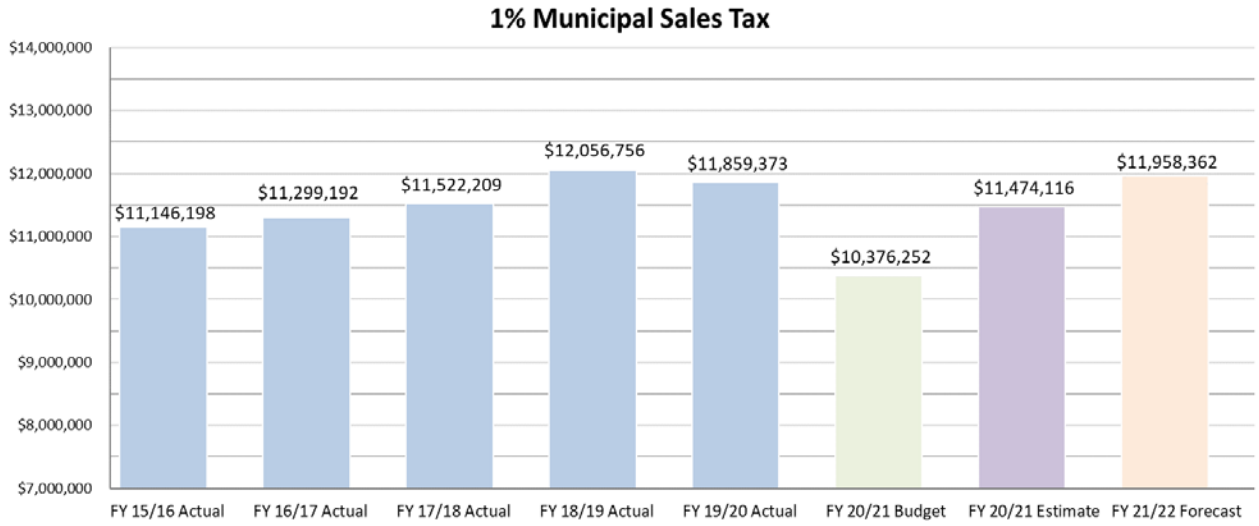
Property Taxes

Property taxes include amounts levied against all real estate in the City. Real property taxes that will be collected during 2021/22 were levied December 2021 on assessed values as of January 1, 2020. 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. 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

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. 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.

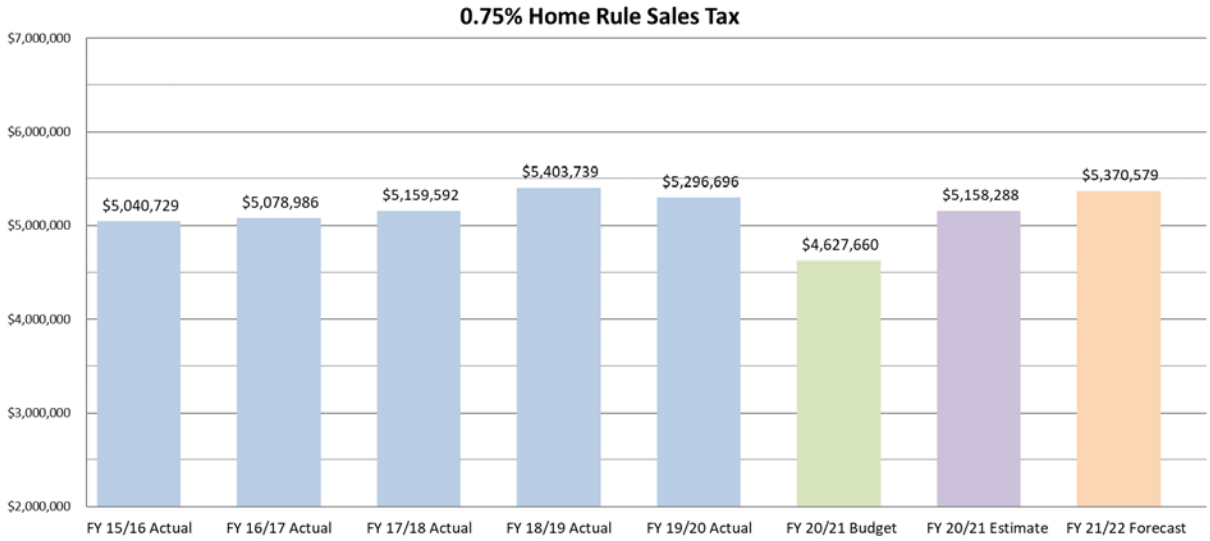


As a result of the current pandemic situation, receipts of Sales Tax are anticipated to end the year at $11.47 million or 11% above the fiscal year budget of $10.38 million. The budget for FY 2020/21 included conservative reductions to Sales Tax, and other major revenues, anticipating the decline of revenues due to the business closures and stay at home orders relating to the pandemic.

The most prevalent estimates for forecasting recommend continuing a conservative approach to any revenue subject to the volatily of the economy. The speed of any rebound is difficult to forecast until consumers are once again safe to work, shop and live at levels comfortable to them. The fiscal year 2021/22 budget reflects a gradual increase in receipts of sales tax, from a low that is equal to 90% of prior year sales in May to a high that is equal to 105% of prior years sales in October through April.

Home Rule Sales Tax

A 0.75% 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 $77,375 for fiscal year 2021/22.

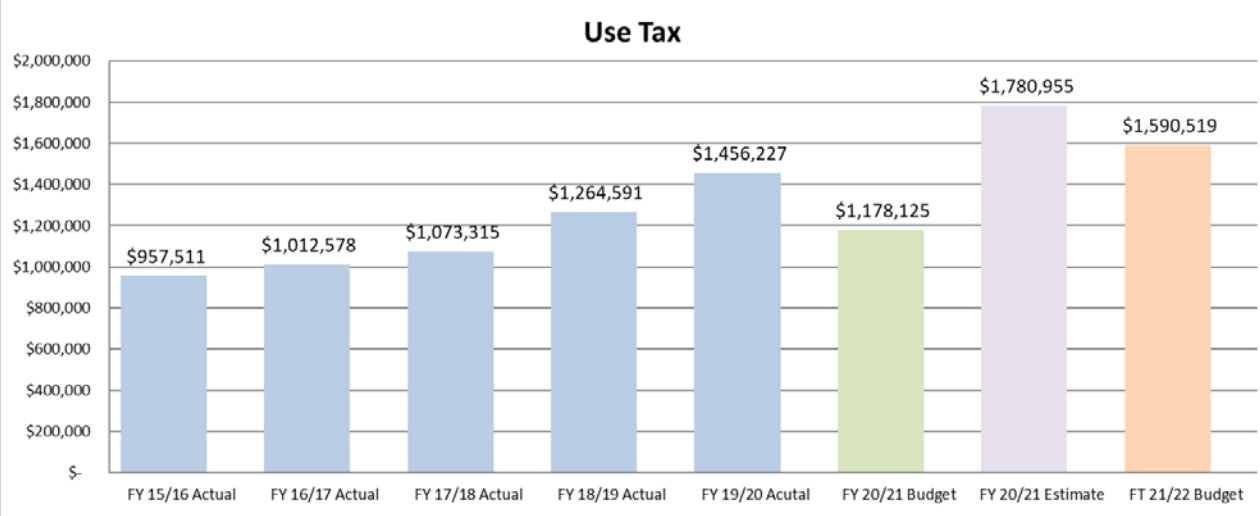


As a result of the current pandemic situation, receipts for FY 2020/21 remain lower than the past few years, but have performed better than expected. Fiscal year 2020/21 revenue is expected to

end the year at $5.16 million or 11% above the fiscal year budget of $4.63 million. Estimates for fiscal year 2021/22 reflect a gradual increase in Home Rule Sales Tax receipts, low that is equal to 90% of prior year sales in May to a high that is equal to 105% of prior years sales in October through April.

State Use Tax

State Use Tax is imposed on the privilege of using, in Illinois, any item of tangible property that is purchased anywhere at retail. 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.

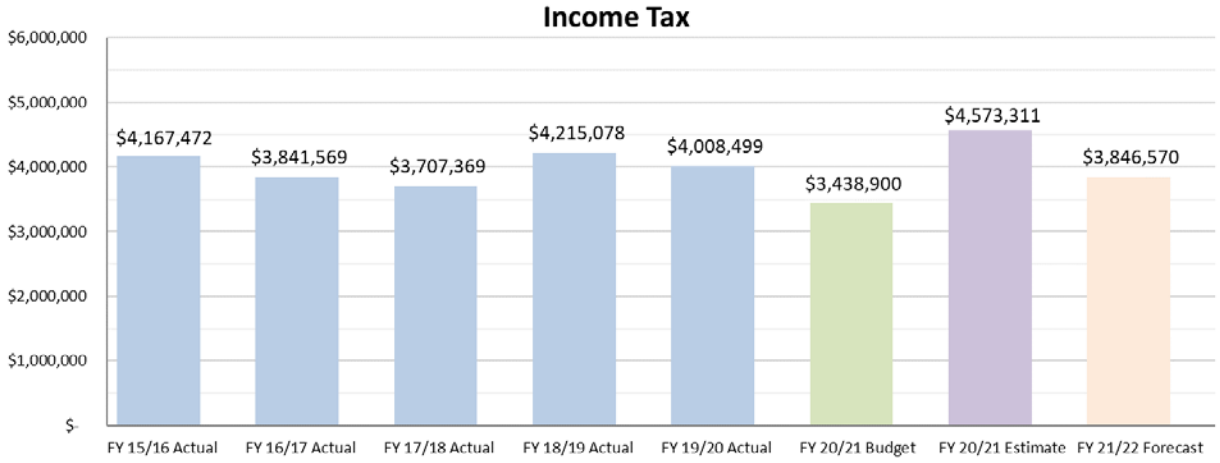


Growth of online sales has contributed to rising collections of Use Tax. Fiscal year 2020/21 receipts are anticipated to end the year at $1.78 million or 51% above the fiscal year 2020/21 budget of $1.18 million.

Beginning January 1, 2020, marketplace facilitators such as Amazon were 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 Use Tax, on online purchases from sellers based on where the product is delivered. The second change is likely to reduce Use Tax revenues, while increasing state and local sales taxes. Use Tax is currently distributed by population. Since the effective date for collecting state and local sales taxes is January 1, 2021, Use Tax receipts for FY 2021/22 are projected to decrease to 90% of actual receipts in FY 2020/21.

State Income Tax.

Distributions of State income tax to cities and counties are based on their population in proportion to the total State population



Fiscal year 2020/21 receipts are 4% higher than those of the same period (May through January) last year. Receipts of State income tax are anticipated to end the year at $4.57 million or 33% above the fiscal year 2020/21 budget of $3.44 million. The FY 2021/22 budget included a reduction from the State of Illinois, as the Govenor had announced he planned to withhold a portion of the municipal allocations until after the referendum vote relating to Income Tax. The reduction did not get approved in the State budget, resulting in higher than expected receipts.

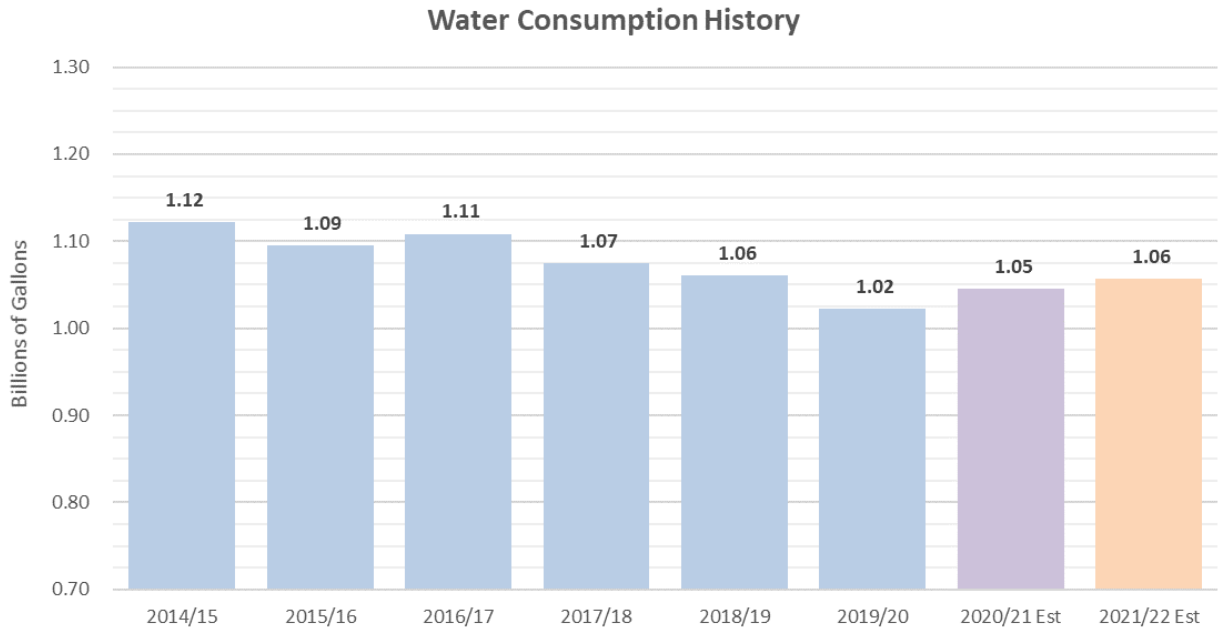
Of continual concern is the future impact of the State of Illinois on City finances. Local Government Distributive Fund (LGDF) continues to be at risk of reduction as the State of Illinois reviews their own dire budget situation. The proposed State budget for fiscal year 2021/22 includes withholding an additional 10% of Income Tax (or LGDF) from local governments as drafted in the Govenor's current proposal. The State plans to close additional loop holes which will grow the overall collected Income Tax for distribution, but the impact on municipalities of these loopholes is unknown at this time. This additional 10% reduction in receipts has been built into the City's 2021/22 budget, reducing expected Income Tax by about $427,000.

Changes in unemployment and corporate profits will also play a role in the amount of income tax revenue the City receives. Record highs of unemployment due to the pandemic are expected to flow through the next fiscal year of Income Tax distributions. The Illinois Municial League (IML) is projecting a 6-8% reduction, separate from the State's potential reduction. The estimate impact of this decline would be about $299,000. Together with the State's reduction, the budget includes a decrease of $726,000 from FY 2021/22.

Water & Sewer User Fees

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

Residential customers account for approximately 75% of monthly consumption. Consumption for 2020 was atypical as more residents were home for shelter in place orders, some businesses were forced to close to the public and many commuters began working exclusively or primarily from home. Summer weather was also hot and dry, which tends to encourage water consumption. Consumption is predicted to end the year around 1.05 billion gallons, compared to 1.02 billion gallons during 2019/20.



This fiscal year 2021/22 budget incorporates a 3% water and sewer rate increase beginning with September consumption that will be billed in November, 2021. For an average family of four with 10,000 gallons of consumption per month, this would equate to an additional $3.60 per month. The FY 2020/21 budget included an increase of 3.78% that was never implemented; the implementation of the proposed 3% increase would hold rates from May 2019 to November 2021 bills when the new rates would take effect. The increase 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 (EAV) 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.

For fiscal year 2020/21, the City invoiced $2,449,064 for these services. A slight increase is expected for fiscal year 2021/22 at $2,467,304. This is projected with the assumption that both agencies will experience small growth in their EAV for the 2020 levy.

PERSONNEL SUMMARY – ALL FUNDS

Position	Fiscal 2018 Actual	Fiscal 2019 Actual	Fiscal 2020 Actual	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget
City Administration	13.50	12.50	12.50	12.50	13.55	13.05
Administrative Adjudication	1.00	1.00	1.00	1.00	1.00	1.00
Special Projects	0.50	0.50	0.00	0.00	0.00	0.00
Information Technology	1.00	1.00	1.00	1.00	1.00	1.00
Police	77.75	77.75	77.75	77.75	77.70	77.70
Community Development	22.75	22.75	22.75	15.75	15.40	15.40
Public Works Administration	4.25	4.25	4.25	4.25	3.25	4.75
Engineering	0.00	0.00	0.00	7.00	7.00	7.00
Streets	18.00	17.00	17.00	15.00	15.00	15.00
Storm Sewer	4.00	4.00	3.00	0.00	0.00	0.00
Fleet & Facility Services	7.00	7.00	7.00	7.00	7.00	7.00
Water Operations	15.00	15.00	16.00	17.00	17.00	16.00
Wastewater Treatment	9.00	9.00	9.00	13.00	13.00	13.00
Fire Rescue	67.50	67.50	67.50	67.50	67.50	67.50
Total FTE	241.25	239.25	238.75	238.75	238.40	238.40
Change from PY	(3.50)	(2.00)	(0.50)	(0.50)	(0.35)	(0.35)
Cumulative Change	(26.25)	(28.25)	(28.75)	(28.75)	(29.10)	(29.10)
% Change	9.81%	10.56%	10.75%	10.75%	10.88%	10.88%

Over the past ten years, the equivalent of over 29, or 10.88%, 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, 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.

Capital expenditures of the City are budgeted in one of two capital replacement funds: Capital Equipment and Replacement Fund or Water & Sewer Capital Equipment and Replacement Fund. Projects are split based on the nature and funding source of the projects. Any project of governmental nature as to nature and funding source (General Fund, Fire Rescue Fund, Motor Fuel Tax Fund, et.al.) are budgeted in the Capital Equipment and Replacement Fund. Any project related to water and sewer functions are budgeted in the Water & Sewer Capital and Equipment Replacement Fund.

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

CAPITAL EQUIPMENT & REPLACEMENT FUND PROJECT LISTING

PROJECT	LEAD DEPARTMENT	AMOUNT
Building Improvements		
Air Cooled Condensing Unit Replacement (PD)	Public Works - Fleet & Facilities	$500,000
Air Duct Cleaning (City Hall)	Public Works - Fleet & Facilities	95,000
Architect/Engineering Misc. Projects	Public Works - Fleet & Facilities	50,000
City Hall Carpet Replacement and Slab Repairs	Public Works - Fleet & Facilities	175,000
Exterior Door Replacement	Public Works - Fleet & Facilities	16,500
Fire Department Station & Staffing Study	Fire Rescue	75,000
Fire Apparatus Bay Makeup Air System Needs Assess	Public Works - Fleet & Facilities	10,000
Municipal Complex Lighting Controller Replacement	Public Works - Fleet & Facilities	100,000
PB Admin Air Handling Unit and Steam Humidification	Public Works - Fleet & Facilities	20,000
Police Department Vehicle Storage Concept Study	Public Works - Fleet & Facilities	50,000
Salt Storage Building	Public Works - Streets	350,000
Salt Storage Building Roof Repair	Public Works - Fleet & Facilities	10,000
Three Oaks Recreation Area Storage Building	Park Administration	45,600
Vehicle Lift Replacement	Public Works - Fleet & Facilities	47,000
Total Building Improvements		$1,544,100
Equipment		
Bunker Gear Dryers	Fire Rescue	$11,200
Copier Station 1	Fire Rescue	6,500
Electronic Plan Review Table	Information Technology	14,000
Electric Vehicle Charging Station	City Administration	7,500
In-car Squad Video Cameras	Police	231,200
MDC Replacement	Fire Rescue	12,000
MDT Squad Computers	Police	18,600
Navigation and Route Optimization Software	Public Works - Streets	60,000
Police Body Worn Cameras	Police	468,800
Stair Chair Replacement	Fire Rescue	11,000
TASER Replacement Program	Police	31,500
Three Oaks Recreation Area Kubota Replacement	Park Administration	22,000
Three Oaks Recreation Area Swim Raft Repairs	Park Administration	16,650
Three Oaks Recreation Area Unit Heater Replacements	Park Administration	2,900
Zebra In-Squad Printers	Police	12,000
		$925,850
Infrastructure		
Dole Avenue Reconstruction	Public Works - Engineering	$300,000
Cog Circle Reconstruction	Public Works - Engineering	250,000
Congress Parkway Roundabouts	Public Works - Engineering	910,000
Municipal Complex Parking Lot Resurfacing	Public Works - Engineering	200,000
North Main Street Improvements	Public Works - Engineering	30,000
Pavement Marking Program	Public Works - Engineering	75,000
Pavement Preservation Program	Public Works - Engineering	200,000
Pedestrian & Traffic Safety Program	Public Works - Engineering	50,000

CAPITAL EQUIPMENT & REPLACEMENT FUND PROJECT LISTING

PROJECT	LEAD DEPARTMENT	AMOUNT
Infrastructure (Continued)		
Pingree Train Station Improvements	Public Works - Streets	941,033
Route 14 Beautification	Public Works - Engineering	150,000
Route 176 and Oak Street	Public Works - Engineering	50,000
Sidewalk Maintenance & Repair	Public Works - Engineering	150,000
Street Resurfacing Program	Public Works - Engineering	1,750,000
Three Oaks Entrance at Main Street	Public Works - Engineering	30,677
Three Oaks Recreation Area Irrigation Pump Relocation	Park Administration	20,000
Three Oaks Recreation Area Light Pole Enhancements	Park Administration	13,300
Traffic Signal LED Replacement	Public Works - Engineering	150,000
Various Pedestrian Connections to Prairie Trail	Public Works - Engineering	74,000
Virginia Street Corridor Parking Lot	Public Works - Engineering	300,000
		$5,644,010
Land Improvements		
Three Oaks Recreation Area Pedestrian Bridge Repairs	Park Administration	$16,500
Three Oaks Recreation Area Trail Repairs and Landscaping	Park Administration	35,000
		$51,500
Technology		
Accela Software Annual Subscription	Community Development	63,000
Accela Software Enhancement	Community Development	10,000
Access Control System Replacement	Information Technology	$225,000
Annual PC Replacment Program	Information Technology	42,000
Back Scanning for Departments	Information Technology	45,000
Document Management Software Subscription	Information Technology	30,000
Electronic Permit Review	Community Development	10,000
Enterprise Software Implementation	Finance	275,000
Fiber Optic Network Charges	Information Technology	60,500
Ipad Replacement Program	Information Technology	5,700
Laptop Replacement Program	Information Technology	8,000
Licensing Software Annual Subscription	Information Technology	19,800
Replacement Council Chambers Video System	Information Technology	25,000
Server Extended Warranties	Information Technology	10,000
Surveillance Cameras Software Maintenance	Information Technology	10,000
Technology Disaster Recovery	Information Technology	9,500
Whole Building Intercom System	Information Technology	150,000
Whole Room Uninteruptable Power Supply	Information Technology	6,500
		$1,005,000

CAPITAL EQUIPMENT & REPLACEMENT FUND PROJECT LISTING

PROJECT	LEAD DEPARTMENT	AMOUNT
Vehicle Replacement		
Replacement Vehicle #20	City Administration	$32,000
Ambulance #4478/#354 Replacement	Fire Rescue	182,062
Ambulance #7733/#350 Power Load System	Fire Rescue	37,464
Ambulance #7733/#350 Replacement	Fire Rescue	187,524
Ambulance #8037/#355 Replacement	Fire Rescue	182,062
Engine #5575 Replacement	Fire Rescue	400,000
Engine #6228 Replacement	Fire Rescue	400,000
Engine #7272 Replacement	Fire Rescue	400,000
Replacement Vehicle #12	Public Works - Fleet & Facilities	26,950
Replacement Vehicle #15	Public Works - Fleet & Facilities	49,068
Replacement Vehicle #1001	Police	32,000
Replacement Vehicle #1013	Police	28,293
Replacement Vehicle #1021	Police	50,562
Replacement Vehicle #1022	Police	50,562
Replacement Vehicle #1025	Police	50,562
Replacement Vehicle #1026	Police	50,562
Replacement Vehicle #1035	Police	50,562
Replacement Vehicle #1036	Police	50,562
Replacement Vehicle #1044	Police	26,400
Replacement Vehicle #41	Public Works - Engineering	31,512
Replacement Vehicle #401	Public Works - Streets	50,762
Replacement Vehicle #413	Public Works - Streets	73,844
Street Sweeper	Public Works - Streets	260,000
		$2,703,313
Lease Payments		
Lease Vehicle #20	City Administration	$6,400
Vehicle #1002	Police	3,969
Vehicle #1003	Police	4,018
Vehicle #1006	Police	12,004
Vehicle #1007	Police	13,700
Vehicle #1012	Police	4,910
Vehicle #1013	Police	9,431
Vehicle #1018	Police	12,001
Vehicle #1020	Police	15,341
Vehicle #1021	Police	16,854
Vehicle #1022	Police	16,854
Vehicle #1023	Police	14,999
Vehicle #1025	Police	16,854
Vehicle #1026	Police	16,854
Vehicle #1027	Police	15,195
Vehicle #1028	Police	16,422
Vehicle #1030	Police	14,744
Vehicle #1031	Police	14,484
Vehicle #1032	Police	14,414
Vehicle #1033	Police	16,422

CAPITAL EQUIPMENT & REPLACEMENT FUND PROJECT LISTING

PROJECT	LEAD DEPARTMENT	AMOUNT
Lease Payments (Continued)		
Vehicle #1034	Police	15,195
Vehicle #1035	Police	16,854
Vehicle #1036	Police	16,854
Vehicle #1037	Police	15,283
Vehicle #1038	Police	16,422
Vehicle #1040	Police	14,222
Vehicle #1041	Police	14,216
Vehicle #1042	Police	14,216
Vehicle #1044	Police	8,800
Vehicle #1001	Police	6,400
Vehicle #1077	Fire Rescue	5,328
Vehicle #3255	Fire Rescue	9,205
Vehicle #334	Fire Rescue	8,843
Vehicle #3789	Fire Rescue	6,451
Vehicle #9255	Fire Rescue	7,615
Vehicle #12	Public Works - Fleet & Facilities	5,390
Vehicle #15	Public Works - Fleet & Facilities	9,814
Vehicle #41	Public Works - Engineering	6,303
Vehicle #49	Public Works - Engineering	5,285
Vehicle #401	Public Works - Streets	10,153
Vehicle #402	Public Works - Streets	5,794
Vehicle #403	Public Works - Streets	26,237
Vehicle #405	Public Works - Streets	21,537
Vehicle #406	Public Works - Streets	23,720
Vehicle #407	Public Works - Streets	23,720
Vehicle #408	Public Works - Streets	30,173
Vehicle #409	Public Works - Streets	9,187
Vehicle #411	Public Works - Streets	23,755
Vehicle #412	Public Works - Streets	7,632
Vehicle #413	Public Works - Streets	10,771
Vehicle #414	Public Works - Streets	23,720
Vehicle #415	Public Works - Streets	23,720
Vehicle #416	Public Works - Streets	23,921
Vehicle #417	Public Works - Streets	23,720
Vehicle #424 (Sweeper)	Public Works - Streets	52,000
Vehicle #429	Public Works - Streets	8,138
Vehicle #431	Public Works - Streets	30,173
Vehicle #433	Public Works - Streets	23,720
Vehicle #434	Public Works - Streets	27,889
		$888,246
Contingency	Fire Rescue	$469,682
Total Projects: Capital Equipment & Replacement Fund		**$13,231,701**

WATER & SEWER CAPITAL EQUIPMENT & REPLACEMENT FUND PROJECT LISTING

PROJECT	LEAD DEPARTMENT	AMOUNT
Building Improvements		
MCC Replacement Lift Station 12/WWTP3	Wastewater & Lift Stations	$239,982
Risk and Resilience Improvement Projects	Water & Sewer	50,000
Water Treatment Plant #2	Water & Sewer	6,150,000
Water Treatment Plant #5	Water & Sewer	50,000
WTP#3 (Virginia) Softener Rehab & Resin	Water & Sewer	25,000
Total Building Improvements		$6,514,982
Equipment		
Lift Station #12 Headworks Pump Replacement (WWTP3)	Wastewater & Lift Stations	$215,000
Lift Station #19 Generator Replacement	Wastewater & Lift Stations	165,000
Lift Station #22 (Woodlore) Generator Replacement	Wastewater & Lift Stations	350,000
MCC Replacement WWTP3 Control Building	Wastewater & Lift Stations	239,982
MCC Replacement WWTP3 PEPs Building	Wastewater & Lift Stations	225,000
PEPs Pumps Replacement WWTP#3	Wastewater & Lift Stations	160,000
Sanitary Lift Station #23 Submersible Pump Replacement	Wastewater & Lift Stations	85,000
Sanitary Lift Station #24 Submersible Pump Replacement	Wastewater & Lift Stations	50,000
WWTP #2 Turbo Blower Core Replacement	Wastewater & Lift Stations	75,000
WWTP#2 Grit Washer Unit Replacement	Wastewater & Lift Stations	46,067
		$1,611,049
Infrastructure		
Dole Ave IEPA Project Plan	Water & Sewer	$25,000
Dole Ave Water Main Replace	Water & Sewer	30,000
Engineering - Northwest Area Sanitary Sewer	Water & Sewer	120,000
Engineering - Pine/Oriole/Crystal Lake Avenue	PW Administration	661,803
Engineering - Re-Establish Crystal Creek	PW Administration	150,000
Engineering - Union/College Storm Sewer	PW Administration	495,000
Engineering N. Main Street Water Main	Water & Sewer	$120,000
Lift Station #14 Rehab (North Shore Drive)	Wastewater & Lift Stations	25,000
Lift Station #16 Rehab (Edgewater)	Wastewater & Lift Stations	728,000
Lift Station #6 (Keith Avenue) Land Acquisition	Wastewater & Lift Stations	25,000
New Deep Well #19 and Raw Water Piping for WTP#2	Water & Sewer	5,001,000
New Deep Well #20 and Other Improve. At WTP #4	Water & Sewer	1,160,000
Sanitary Sewer Lining and Grouting Program	Water & Sewer	470,000
Three Oaks Recreation Area Water Level Control	PW Administration	2,500,000
Water Delivery Study	Water & Sewer	100,000
Water Main Replacement: McCormick Tower Area	Water & Sewer	2,190,000
		$13,800,803
Land Improvements		
Engineering - Lake Analysis	PW Administration	$71,800
Engineering - Rain Garden Installations	PW Administration	60,000
		$131,800
Technology		
Asset Management Software	PW Administration	$79,300
		$79,300

WATER & SEWER CAPITAL EQUIPMENT & REPLACEMENT FUND PROJECT LISTING

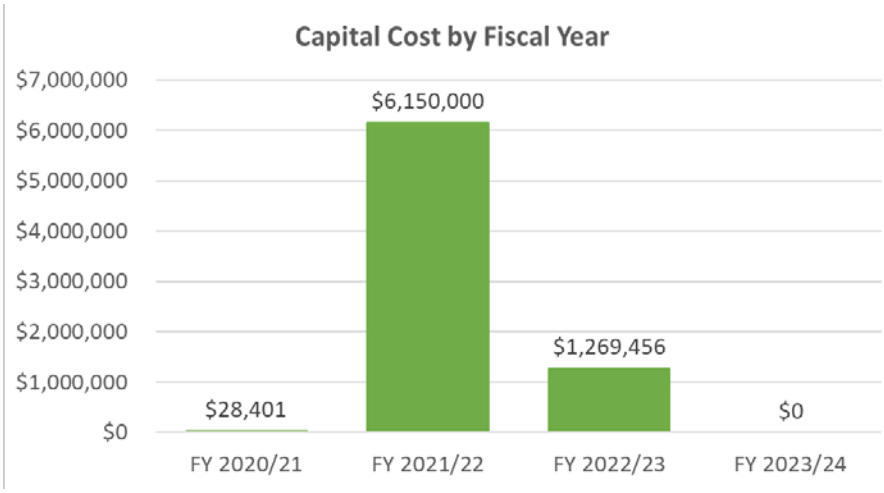
PROJECT	LEAD DEPARTMENT	AMOUNT
Vehicle Replacement		
Vehicle #543 Replacement	Water & Sewer	$73,844
Vehicle #548 Replacement	Water & Sewer	56,395
Vehicle #616 Replacement	Water & Sewer	56,395
Vehicle #702 Replacement	Wastewater & Lift Stations	56,395
		$243,029
Lease Payments		
Vehicle #501	Water & Sewer	$4,554
Vehicle #503	Water & Sewer	6,513
Vehicle #539	Water & Sewer	7,087
Vehicle #540	Water & Sewer	12,363
Vehicle #541	Water & Sewer	6,300
Vehicle #542	Water & Sewer	7,930
Vehicle #543	Water & Sewer	10,771
Vehicle #548	Water & Sewer	11,279
Vehicle #600	Water & Sewer	5,720
Vehicle #611 (Vactor)	Water & Sewer	42,100
Vehicle #616	Water & Sewer	11,279
Vehicle #701	Wastewater & Lift Stations	4,682
Vehicle #702	Wastewater & Lift Stations	11,279
Vehicle #709	Wastewater & Lift Stations	9,439
		$151,296
Total Projects: Water & Sewer Capital Replacement Fund		**$22,532,259**

WS - Water Treatment Plant #2

Estimated Start Date: 09/02/2019 **Estimated Completion Date: 04/28/2023**

This project includes all engineering and construction to build a new WTP#2. This project is identified in the Water System Master Plan. An IEPA loan has been obtained for this project.

Address: 603 Golf Road



Department: PUBLIC WORKS - WATER & SEWER

Priority Ranking: ESSENTIAL

Type of Request: NEW PROJECT

Estimate Useful Life: BEYOND 20 YEARS

Original Planned Year: PRIOR to 2022

Single Occurrence or Reoccurring Project: PROJECT IS A SINGLE OCCURRENCE

Primary General Ledger Expense Account: 630-25-4310-57100





Justification

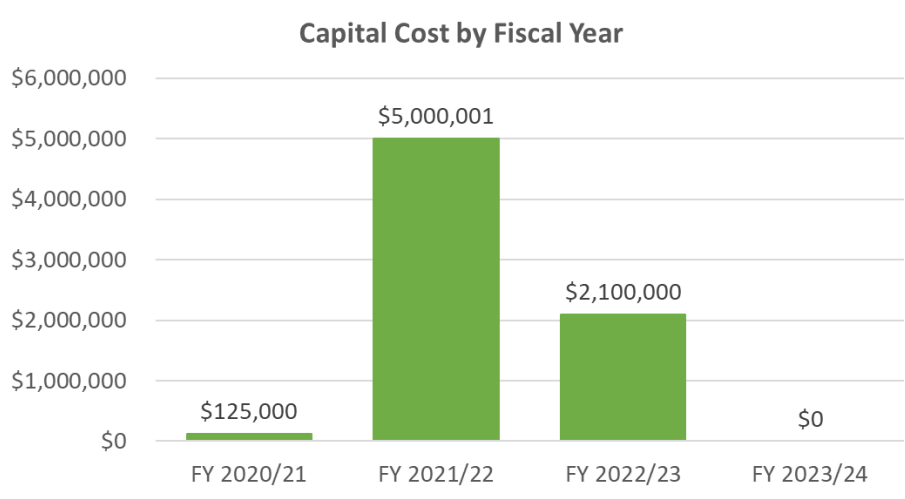
The existing Water Treatment Plant #2 facility was constructed in 1963 (54 years old). This facility requires significant upgrades and equipment replacements including electrical, mechanical, water treatment equipment, as well as structural repairs. The well head is also located inside of the water plant adjacent to the 2,400 volt electrical panel. This is a significant hazard that needs to be addressed. This new water treatment plant is one of several major improvements required to ensure the City can provide safe & reliable drinking water that meets current and future regulatory requirements.

WS - New Deep Well #19 and Raw Water Piping for WTP#2 Engineering and Construction

Estimated Start Date: 04/28/2023 **Estimated Completion Date: 05/01/2020**

Engineering and construction of a new deep well (#19) and raw water piping to Water Treatment Plant #2 to improve the City's water system capacity and reliability.

Address: 603 Golf Road



Department: PUBLIC WORKS - WATER & SEWER

Priority Ranking: ESSENTIAL

Type of Request: NEW PROJECT

Estimate Useful Life: BEYOND 20 YEARS

Original Planned Year: PRIOR TO 2022

Single Occurrence or Reoccurring Project: PROJECT IS A SINGLE OCCURRENCE

Primary General Ledger Expense Account: 630-25-4310-57100

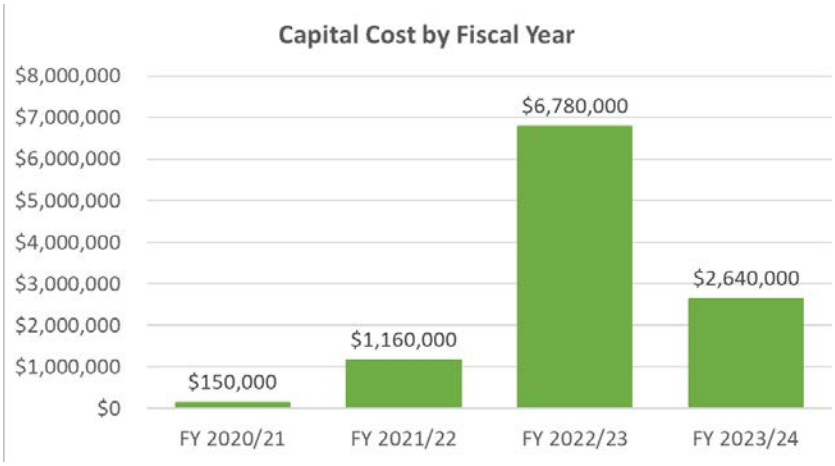
Justification

Due to new developments, an increase of the City's water production capacity is required. This new deep well will supply Water Treatment Plant #2 the ability to supply approximately 800 gpm to the community.

WS - New Deep Well #20 and Other Improvements at Water Treatment Plant #4

Estimated Start Date: 04/30/2024 **Estimated Completion Date: 02/01/2021**

New deep well #20 and other improvements at Water Treatment Plant #4 to meet current and emerging Illinois Environmental Protection Agency (IEPA) regulations.



Department: PUBLIC WORKS - WATER & SEWER

Priority Ranking: EXTERNAL MANDATE

Type of Request: NEW PROJECT

Estimate Useful Life: BEYOND 20 YEARS

Original Planned Year: PRIOR TO 2022

Single Occurrence or Reoccurring Project: PROJECT IS A SINGLE OCCURRENCE

Primary General Ledger Expense Account: 630-25-4310-57100

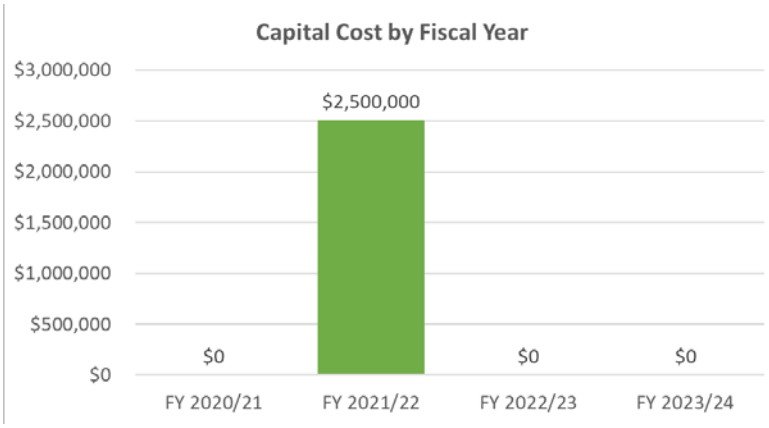
Justification

Staff is working on permanent solutions to avoid any EPA concerns of PFAS/PFOS contaminates that could be in more shallow water sources.

Three Oaks Recreation Area Water Level Control

Estimated Start Date: 05/01/2021 **Estimated Completion Date: 04/30/2022**

This project includes design engineering and construction of a pump station and outlet pipe to control the south lake water level. The controlled outflow pump station and pipe will ensure that the water level does not rise above a threshold where amenities are impacted.



Department: ADMINISTRATION

Priority Ranking: ESSENTIAL

Type of Request: NEW PROJECT

Estimate Useful Life: BEYOND 20 YEARS

Original Planned Year: PRIOR to 2022

Single Occurrence or Reoccurring Project: PROJECT IS A SINGLE OCCURRENCE

Primary General Ledger Expense Account: 630-25-4310-57100

Justification

Increased precipitation in recent years has caused the water level to rise at Three Oaks. The high water has negatively impacted amenities and reduced capacity at certain amenities.

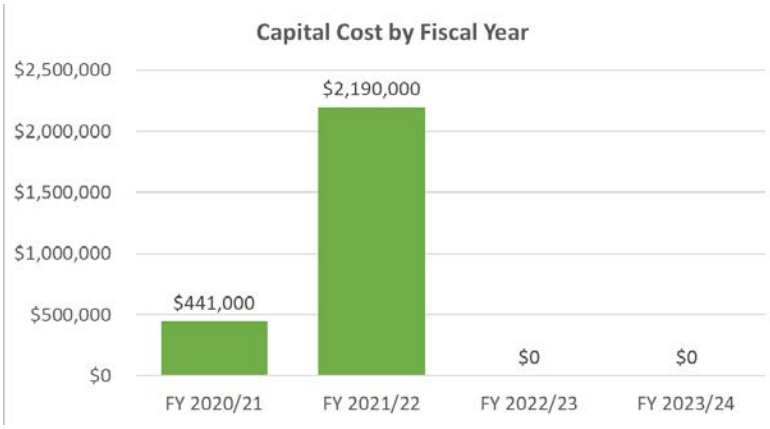
Timeline Commentary

Design engineering is anticipated to begin in 2021. Design will include the pump station and the outlet structure to connect to the storm sewer. Construction involves trenching, pipe installation and pump station installation on the south lake. Mobilization and coordination of construction will likely continue into the spring of 2022.

WS - Water Main Replacement: McCormick Tower Area

Estimated Start Date: 05/04/2020 **Estimated Completion Date: 04/29/2022**

The Water System Master Plan identifies the need to replace 4,000 feet of 6" and 4" water main with new 12" water main to improve hydraulic connection to McCormick water tower. Improvements will be on Pierson from Lake Shore to McHenry, McHenry from Pierson to Lake St, Lake St from McHenry to Linn, and on Linn from Lake St to Virginia, plus a new 8" on Pierson from Lake Shore to Dole. This work would include connection from Pierson to the elevated tank riser.



Department: PUBLIC WORKS - WATER & SEWER

Priority Ranking: ESSENTIAL

Type of Request: REPLACEMENT

Estimate Useful Life: BEYOND 20 YEARS

Original Planned Year: PRIOR TO 2022

Single Occurrence or Reoccurring Project: PROJECT IS A SINGLE OCCURRENCE

Primary General Ledger Expense Account: 630-25-4110-57100

Justification

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 water main is required for additional flows to the McCormick Tower. Additional water capacity will be available by upsizing these water mains and it will also allow the tank to fill at a faster rate.

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2021/22

GENERAL FUND

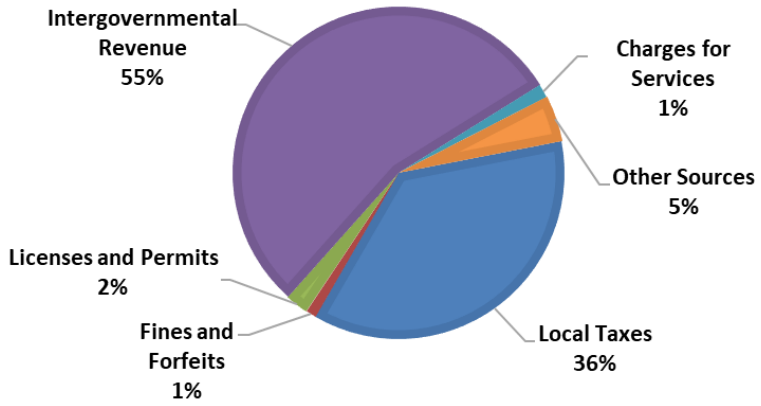
ANNUAL BUDGET SUMMARY

	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actuals	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget	$ Change	% Change
REVENUES								
40030. Property Tax - Police Pension	$2,090,027	$2,415,872	$2,386,597	$2,690,477	$2,690,477	$2,930,906	$240,429	8.94%
40035. Property Tax - Fire Pension	1,608,599	1,882,241	1,843,356	1,882,261	1,882,261	2,023,967	$141,706	7.53%
Total Property Taxes	3,698,626	4,298,113	4,229,953	4,572,738	4,572,738	4,954,873	$382,135	8.36%
40200. Hotel Tax	312,725	271,167	278,558	204,630	163,914	203,475	($1,155)	-0.56%
40300. Telecommunications Tax	1,076,925	988,663	829,847	752,659	675,425	574,112	($178,547)	-23.72%
41032. Home Rule Sales Tax	5,159,592	5,403,739	5,296,696	4,627,660	5,158,288	5,370,579	$742,919	16.05%
41035. Auto Rental Tax - Il	40,230	43,839	42,370	41,380	35,609	36,826	($4,554)	-11.01%
41060. Video Gaming Tax	95,431	0	0	0	0	0	$0	N/A
48500. Franchise Fees - Cable	728,314	670,865	700,274	646,798	609,078	584,900	($61,898)	-9.57%
Total Other Taxes	7,413,217	7,378,273	7,147,745	6,273,127	6,642,314	6,769,892	$496,765	7.92%
41020. Personal Property Replacement	147,318	140,488	153,893	165,069	150,568	136,294	($28,775)	-17.43%
41030. Sales Tax - Il	11,522,209	12,056,756	11,859,373	10,376,252	11,474,116	11,958,362	$1,582,110	15.25%
41040. Income Tax - Il	3,707,369	4,215,078	4,008,499	3,438,900	4,573,311	3,846,570	$407,670	11.85%
41045. Use Tax - Il	1,073,315	1,264,591	1,456,227	1,178,125	1,780,955	1,590,519	$412,394	35.00%
41700. Grant Proceeds - State of IL	(440)	94,928	27,090	2,000	17,000	2,000	$0	0.00%
41800. Grant Proceeds - Federal	23,099	29,121	10,742	25,000	1,290,000	25,000	$0	0.00%
41900. Grant Proceeds - Other	882	3,764	45,455	0	0	0	$0	N/A
Total Intergovernmental Revenue	16,473,752	17,804,726	17,561,279	15,185,346	19,285,950	17,558,745	$2,373,399	15.63%
42050. Liquor Licenses	108,372	129,599	121,215	107,502	73,653	107,502	$0	0.00%
42060. Video Gaming Licenses	38,682	0	0	0	0	0	$0	N/A
42090. Miscellaneous Licenses	25,340	21,612	24,364	25,000	15,000	15,000	($10,000)	-40.00%
42210. Building Permits	257,994	484,096	517,968	410,228	730,000	590,000	$179,772	43.82%
42295. Miscellaneous Permits (SUP/TUP)	1,861	515	1,330	0	0	0	$0	N/A
Total Licenses and Permits	432,249	635,822	664,877	542,730	818,653	712,502	$169,772	31.28%
44300. Police Fines	331,115	288,296	255,865	247,015	135,000	175,000	($72,015)	-29.15%
44310. Police Towing Fines	62,050	62,000	57,675	58,000	56,000	58,000	$0	0.00%
44510. Adjudication Fines	127,527	115,483	78,952	89,052	72,000	80,000	($9,052)	-10.16%
45450. False Alarm - Police	0	900	12,075	5,000	37,000	12,000	$7,000	140.00%
Total Fines and Forfeits	520,692	466,679	404,567	399,067	300,000	325,000	($74,067)	-18.56%
45020. Review Fees	73,829	292,043	97,588	75,000	100,000	85,000	$10,000	13.33%
45070. Inspection Fees	14,595	12,690	15,152	13,885	5,000	5,000	($8,885)	-63.99%
45400. Special Police Detail	142,929	163,300	121,431	150,000	16,000	75,000	($75,000)	-50.00%
42700. Parking - Three Oaks Recreation Ar	145,346	140,652	120,168	83,609	0	100,000	$16,391	19.60%
42750. Admission - Three Oaks Beach	220,493	247,388	180,621	127,699	65,551	150,000	$22,301	17.46%
48750. Annual Pass - Three Oaks Facility	7,775	5,453	5,079	4,800	3,464	4,500	($300)	-6.25%
48650. Historical Preservation Services			0	0	0	0	$0	N/A
45260. Paddleboard/Scuba Fees	11,405	10,320	10,740	10,660	7,805	8,000	($2,660)	-24.95%
Total Charges for Services	616,372	871,846	550,779	465,653	197,820	427,500	($38,153)	-8.19%
47010. Interest Income	263,548	304,522	432,333	170,507	325,000	333,405	$162,898	95.54%
47990. Unrealized Gain/Loss on Invest	(274,770)	252,327	580,417	0	0	0	$0	N/A
Total Interest Income	(11,222)	556,849	1,012,750	170,507	325,000	333,405	$162,898	95.54%

ANNUAL BUDGET SUMMARY (CONTINUED)

	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actuals	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget	$ Change	% Change
REVENUES								
48700. Rental Income - City Facilities								
100 Woodstock (SEECOM)	14,350	14,350	14,350	14,350	14,350	14,350	$0	0.00%
88 Woodstock (Pops Corn Crib)	600	600	600	600	600	600	$0	0.00%
70 Woodstock (Home State Bank ATM)	655	552	600	600	600	600	$0	0.00%
8709 Bard (Sprint)	43,955	46,152	48,460	50,883	50,883	50,883	$0	0.00%
282 Exchange (Verizon)	3,055	3,116	3,183	3,247	3,247	3,247	$0	0.00%
1170 Coventry (Verizon)	39,497	41,472	43,546	45,723	45,723	45,723	$0	0.00%
231 Florence (Verizon)	35,825	0	37,224	39,497	39,497	39,497	$0	0.00%
48705. Rental Income - Three Oaks Concessions								
Culver's	10,285	0	0	0	0	0	$0	N/A
The Cottage on the Beach	0	11,032	7,415	7,415	2,209	5,000	($2,415)	-32.57%
Alpine Accessories	15,995	19,379	13,841	13,840	30,768	24,000	$10,160	73.41%
The Quarry	31,548	28,226	26,224	21,000	21,000	21,000	$0	0.00%
Lockers	0	201	434	275	0	0	($275)	-100.00%
48707. Rental Income - Three Oaks Pavillio	5,380	14,825	9,710	9,700	5,445	7,000	($2,700)	-27.84%
48710. Rental Income - Three Oaks Waterci	187,564	155,758	144,254	116,904	118,124	120,000	$3,096	2.65%
48755. Rental Income - Beach Chairs	2,610	2,035	1,565	1,565	0	1,565	$0	0.00%
46525. Connection Fees - Storm Sewer	300	600	1,500	0	0	0	$0	N/A
Total User Fees	391,619	338,298	352,906	325,599	332,446	333,465	$7,866	2.42%
48110. Capital Facility Fees	668	33,815	85,001	50,000	187,785	50,000	$0	0.00%
48650. Historic Preservation Revenues			0	0	0	7,000	$7,000	N/A
48800. Transfer Station Host Fees	327,648	331,123	385,984	330,294	385,000	350,000	$19,706	5.97%
48810. Three Oaks Merchandise	6,128	4,013	3,170	3,420	85	1,000	($2,420)	-70.76%
48950. Reimbursements	61,533	59,372	117,603	49,000	26,036	49,000	$0	0.00%
4th of July Fireworks	0	10,000	25,000	25,000	0	0	($25,000)	-100.00%
IRMA Flooding at Three Oaks			0	0	7,537	196,912	$196,912	N/A
48990. Miscellaneous Income	190,386	112,009	378,404	25,000	237,571	25,000	$0	0.00%
48xxx. Electrical Civic Contribution	0	0	0	0	57,169	98,000	$98,000	N/A
48995. Sale of Fixed Assets	0	40,890	52,807	0	0	0	$0	N/A
48999. Change in IRMA Member Reserve	0	0	0	0	0	0	$0	N/A
Total Miscellaneous	586,363	591,222	1,047,969	482,714	901,183	776,912	$294,198	60.95%
Total Revenues	$30,121,668	$32,941,828	$32,972,825	$28,417,481	$33,376,104	$32,192,294	$3,774,813	13.28%

GENERAL FUND REVENUE BY TYPE

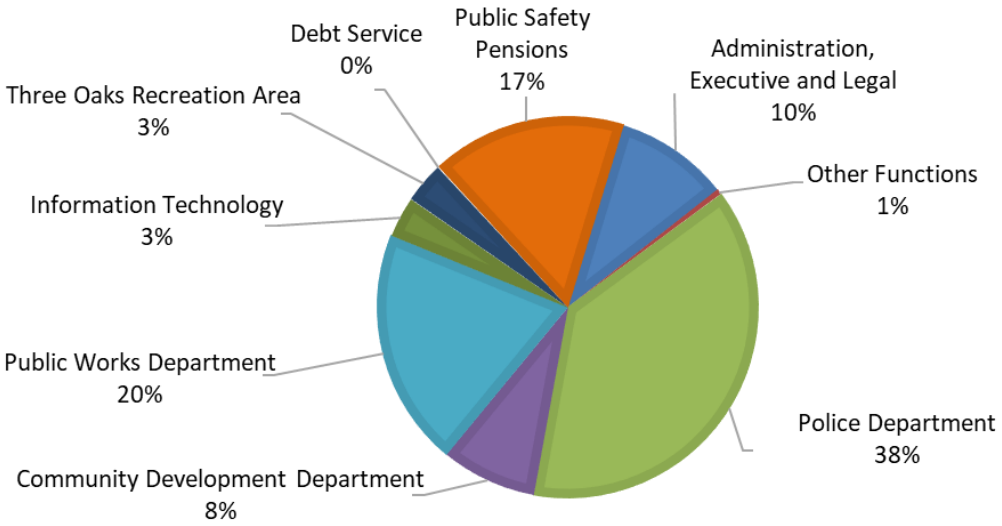


ANNUAL BUDGET SUMMARY (CONTINUED)

	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actuals	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget	$ Change	% Change
EXPENDITURES								
Executive Department	$405,115	$449,588	$453,456	$352,351	$217,972	$329,254	($23,097)	-6.56%
Legal Department	578,096	538,842	771,553	516,295	796,769	516,295	$0	0.00%
City Administration Department								
City Manager/Human Resources/Finance	1,828,893	1,725,362	1,786,250	1,970,527	1,833,606	2,059,245	$88,718	4.50%
Administrative Adjudication	94,138	103,679	104,230	113,265	102,082	115,346	$2,081	1.84%
Special Projects	244,924	296,589	229,582	428,127	513,061	0	($428,127)	-100.00%
Shared Services	688,571	775,085	756,667	784,221	735,601	0	($784,221)	-100.00%
Information Technology	463,459	452,397	464,351	598,069	539,144	1,027,199	$429,130	71.75%
Police Department	10,270,189	10,376,842	10,223,630	11,160,221	10,482,537	11,373,728	$213,507	1.91%
Community Development Department	2,904,600	2,999,467	3,172,019	3,209,634	3,150,106	2,426,087	($783,547)	-24.41%
Public Works Department								
Engineering	0	0	0	924,969	924,099	960,452	$35,483	3.84%
Streets	3,218,536	3,348,588	3,504,144	3,292,552	3,278,888	3,651,889	$359,337	10.91%
Storm Sewer Lift Stations	313,825	288,778	301,026	0	0	0	$0	N/A
Fleet & Facility Services	787,177	852,045	903,812	971,504	906,377	1,422,197	$450,693	46.39%
Health	128,715	131,726	94,493	0	0	0	$0	N/A
Fire & Police Commission	27,120	16,797	23,818	29,696	29,696	27,141	($2,555)	-8.60%
Three Oaks Recreation Area	723,545	743,393	647,276	776,297	445,439	1,029,109	$252,812	32.57%
Debt Service	417,870	429,620	53,445	53,697	53,697	53,731	$34	0.06%
Pension Obligation	3,698,626	4,298,114	4,229,953	4,572,738	4,572,738	4,954,873	$382,135	8.36%
Total Expenditures	$27,115,912	$28,084,129	$27,719,703	$29,754,163	$28,581,812	$29,946,546	$192,383	0.65%
Revenues Over (Under) Expenditures	$3,005,756	$4,857,699	$5,253,122	($1,336,682)	$4,794,292	$2,245,748		
OTHER FINANCING SOURCES (USES)								
Bond Proceeds	$0	$0	$0	$0	$0	$0		
Transfer In								
Home Rule Sales Tax Fund	1,537,880	0	0	0	0	0		
Insurance Reserves Fund	0	0	0	0	4,884,514	0		
Three Oaks Capital Fund	4,535	0	0	0	0	0		
Virginia Street TIF Fund	25,385	54,230	80,262	79,250	114,205	99,227		
Transfer Out								
Three Oaks Debt Service	(1,037,665)	(1,024,555)	(982,004)	(879,958)	(860,338)	(868,212)		
Capital Replacement Fund	(2,556,374)	(810,000)	(2,395,909)	(2,156,207)	(900,875)	(5,469,989)		
Capital Replacement Fund - Advance	0	0	0	0	(3,000,000)	0		
Health Insurance Fund	0	0	0	(578,537)	(256,305)	0		
Commuter Parking Fund	0	0	(2,020)	0	(45,873)	(210,326)		
Water & Sewer Capital Fund	0	0	0	0	0	(302,551)		
Change in IRMA Reserve	0	0	0	522,600	0	0		
Total Other Financing Sources (Uses)	($2,026,239)	($1,780,325)	($3,299,671)	($3,012,852)	($64,672)	($6,751,851)		
Net Change in Fund Balance	$979,517	$3,077,374	$1,953,451	($4,349,534)	$4,729,620	($4,506,103)		
Beginning Fund Balance	$11,252,690	$12,232,207	$15,543,926	$18,969,825	$17,497,377	$22,226,997		
Ending Fund Balance			$17,497,377	$14,620,291	$22,226,997	$17,720,894		
Restricted or Assigned Fund Balance	(2,122,867)	(2,867,927)	(6,902,401)	(1,561,708)	(7,561,399)	(3,054,826)		
Available Fund Balance	$10,109,340	$12,441,654	$10,594,976	$13,058,583	$14,665,597	$14,666,067		

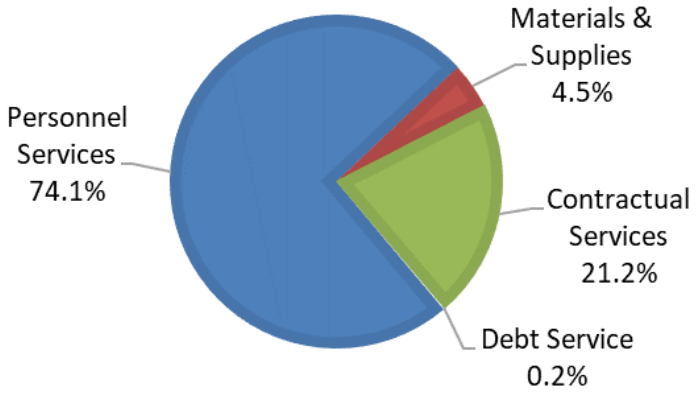
As a service organization, one important way to analyze spending is to look at the expenditures by function, otherwise known as purpose. As the graphic below shows, the majority of General Fund expenditures are related to the Police Department operations. Public Works expenditures for the General Fund, 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.

GENERAL FUND EXPENDITURES BY FUNCTION



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%.

GENERAL FUND EXPENDITURES BY OBJECT

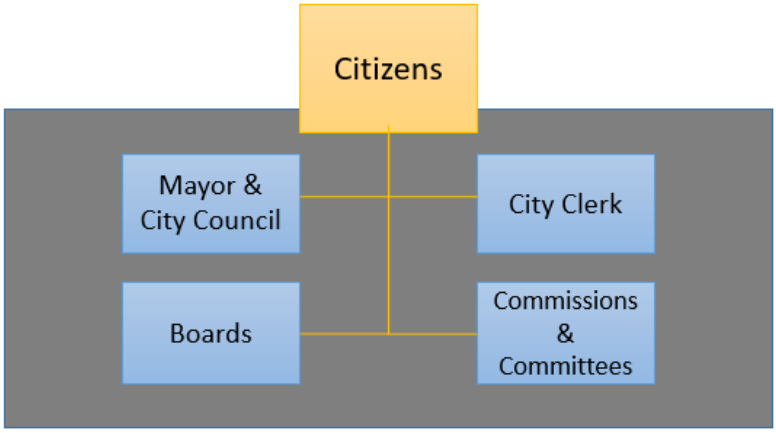


EXECUTIVE DEPARTMENT

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 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actuals	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget	$ Change	% Change
54110. Wages-Full Time	$22,800	$22,800	$22,200	$22,800	$22,800	$22,800	$0	0.00%
Personnel Services	22,800	22,800	22,200	22,800	22,800	22,800	$0	0.00%
55200. Training	7,173	3,344	7,790	9,031	1,000	9,031	$0	0.00%
55220. Dues and Subscriptions	39,569	39,644	18,815	19,576	19,340	19,576	$0	0.00%
55240. Insurance Services	10,505	11,113	9,590	14,652	14,652	13,255	($1,397)	-9.53%
55760. Community Events	23,016	70,587	79,981	82,347	5,000	60,647	($21,700)	-26.35%
58900. Miscellaneous	302,052	302,100	315,081	203,945	155,180	203,945	$0	0.00%
Contractual Services	382,315	426,788	431,256	329,551	195,172	306,454	($23,097)	-7.01%
Total - Executive	$405,115	$449,588	$453,456	$352,351	$217,972	$329,254	($23,097)	-6.56%

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 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actuals	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget
Berkshire Ballet Theatre	$1,900	$1,900	$2,000	$1,292	$0	$0
Crystal Lake Chamber of Commerce	4,952	5,000	5,000	3,230	3,230	3,300
Crystal Lake Rowing Club	0	0	4,381	3,230	0	0
Crystal Lake Soccer Federation	5,000	5,000	5,000	3,230	0	3,300
Historic Downtown Association	35,000	35,000	35,000	22,610	16,958	23,125
McHenry County Santa Run	2,000	2,000	2,000	1,292	0	1,320
Lakeside Legacy Foundation	45,400	45,400	45,400	29,329	7,332	30,000
Encore Music Academy	0	0	2,500	1,615	0	1,650
McHenry Convention & Visitors Bureau	4,000	4,000	10,000	6,460	6,460	6,600
McHenry County Youth Sports Assoc.	52,800	52,800	52,800	34,109	0	34,880
Raue Center for the Arts	150,000	150,000	150,000	96,902	96,902	99,110
Williams Street Repertory Theatre Co	1,000	1,000	1,000	646	646	660
Total	$302,052	$302,100	$315,081	$203,945	$131,528	$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 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actuals	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget	$ Change	% Change
55010. Professional Services	$10,176	$12,961	$9,814	$11,295	$9,048	$11,295	0	0.00%
55030. Legal Services	567,920	525,881	761,738	505,000	787,721	505,000	0	0.00%
Contractual Services	578,096	538,842	771,553	516,295	796,769	516,295	0	0.00%
Total - Legal	$578,096	$538,842	$771,553	$516,295	$796,769	$516,295	0	0.00%

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.

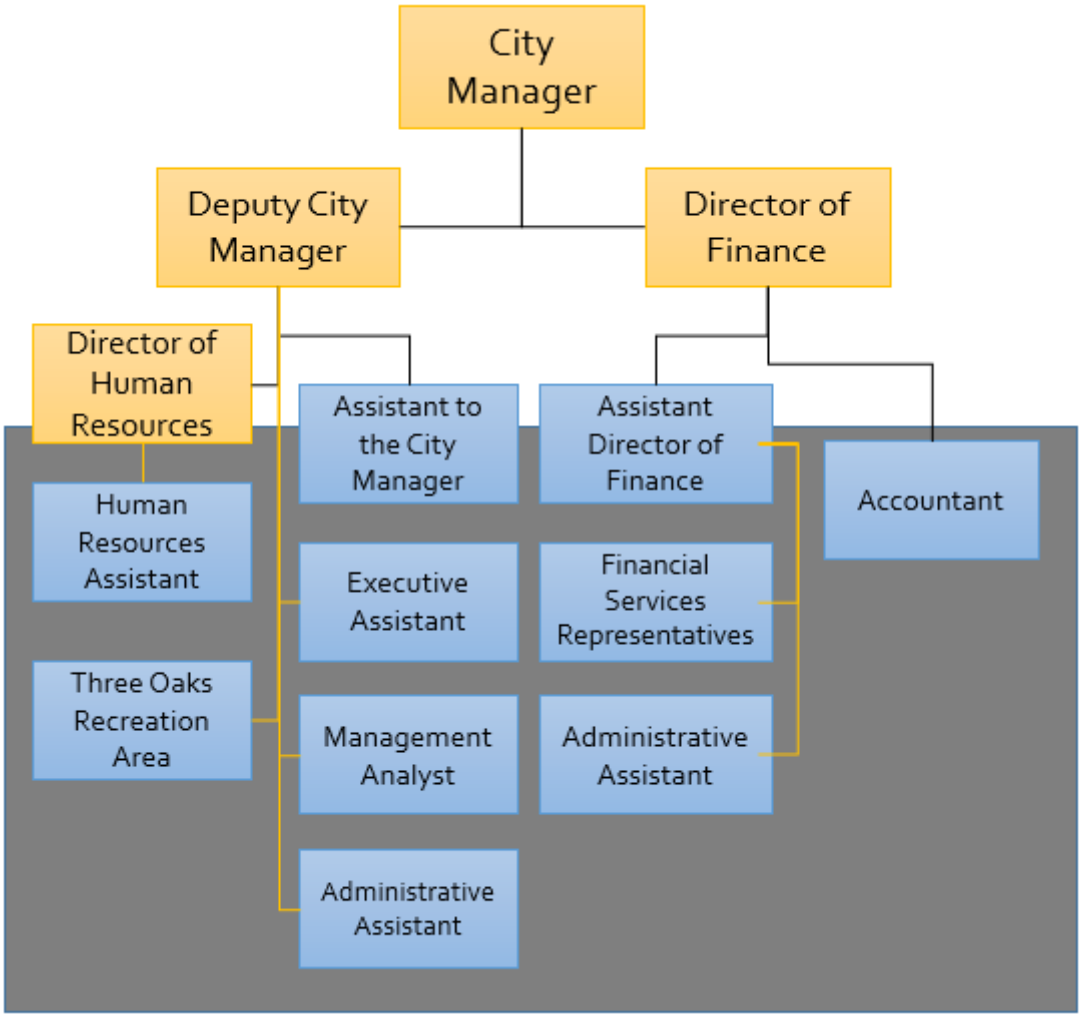
Finance Department

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 2018 Actual	Fiscal 2019 Actual	Fiscal 2020 Actual	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 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	0.00	0.00	1.00	1.00	1.00
Management Analyst	1.00	2.00	2.00	1.00	1.00	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	1.50	0.75	0.75	0.75	0.80	1.30
Accountant	1.00	1.00	1.00	1.00	1.00	1.00
Financial Services Rep	0.00	1.75	1.75	1.75	1.75	1.75
Office Assistant	0.00	0.00	0.00	0.00	1.00	0.00
Payroll Clerk	1.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable Clerk	1.00	0.00	0.00	0.00	0.00	0.00
Total FTE	13.50	12.50	12.50	12.50	13.55	13.05

In FY2020/21, the Office Assisant position, originally budgeted in Public Works Administration, was re-allocated to this Administration Department. In fiscal year 2021/22, 50% of the Administrative Assistant will be allocated to Public Works Administration.

ACCOMPLISHMENTS

- Improve contract management and contract tracking. This may involve the utilization of software tracking tools.

  Completed. City staff have utilized the software program Bidsync and Excel sheets to better track contracts.

- 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.

  Ongoing. City staff continues to identify ways to scan additional documents into the Optiview 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.

  Not completed. This item will be completed in future budget years when the evaluation of the City's IT function can be more accurately performed. In future years, this goal will be modified

to reflect a continual assessment of the City's IT function to maximize productivity and innovation.

- 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.

  Ongoing. Concepts for future development, along with cost estimates have been created. Investment in the concepts are pending future water level control and the identification of funding sources.

- Expanded use of GIS to assist the City Manager's Office.

  Ongoing. City staff continued to investigate ways to leverage GIS to create efficiencies and improve customer service.

- 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.

  Ongoing.

- Develop greater use of video in promotion of the City and City services.

  Completed. City staff developed a promotional video for the 2021 State of the Community.

- Coordinate the City's overall public communication efforts, including enhancing the functionality of the City website.

  Completed. The City's website and newsletter was utilized to communicate information to residents and businesses regarding the COVID 19 pandemic.

- Implement a proactive economic development program that encourages business retention and recruitment.

  Ongoing.

- Strengthen and diversify revenues.

  Ongoing.

- Explore strategic annexation opportunities.

  Ongoing.

- Work with community organizations and residents to understand and address community concerns.

  Ongoing. The most serious problem facing the residential and business community in FY 20/21 was the COVID 19 pandemic. City Staff worked with City legal counsel to modify the City Liquor

Code and takeout/delivery policies to support City restaurants and bars. This included implementing changes to license requirements and the annual license fee reductions to help restaurants and bars. Worked with City legal counsel to modify the City's raffle code to support not-for-profit organizations.

- Support events that create opportunities for community and neighborhood gatherings.

  Ongoing. While organized community events and neighborhood gatherings were cancelled in 2020, City staff will continue to support these events in the future.

- Promote effective communication through the enhanced use of the City governmental access channel and the development of a City marketing plan.

  Ongoing.

- Evaluate and improve customer service delivery needs and actions.

  The City provided timely customer service when responding to community concerns related to the COVID 19 pandemic. Specific actions included:

  - *Supported the City's Fire Rescue Department by responding to business and public inquiries regarding public health concerns.*
  - *Supported changes at the Three Oaks Recreation Area to ensure customer safety while visiting the park.*

- Increase utilization of technology.

  Ongoing.

- Foster intergovernmental collaboration.

  In progress. The City continually looks for opportunities to improve intergovernmental cooperation when it benefits the City of Crystal Lake. The City actively participated as a member of IRMA, an intergovernmental risk pool that provides general liability and workers' compensation insurance for the City. The City received a -9.55% experience modifier credit for 2021 due to low accident and employee injury claim experience. This resulted in lower insurance costs.

- Promote a workplace that encourages excellence.

  Ongoing.

- Ensure fiscal responsibility.

  Ongoing.

- Maintain a prioritized capital improvement plan.

  Ongoing.

- Train and equip supervisors through a comprehensive training program.

  Ongoing.

- Facilitated the renewal of the City's residential and small business electrical aggregation program resulting in residents receiving a price that matches the ComEd rate, while receiving "green energy" and an annual municipal contribution from the supplier.

  Completed.

- Along with the City's special legal counsel, managed and settled several important litigation issues.

  Completed.

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

- Implement a new performance evaluation system and conduct performance evaluation training for supervisors. Fully implement the Neogov performance evaluation module.

  In progress. City staff continued to explore a revised performance evaluation tool utilizing an electronic format to create efficiencies for supervisory staff.

- Finalize a revised personnel manual containing updated administrative directives and ensure that all City employees have acknowledged the receipt of administrative directives.

  Completed. City staff reviewed all personnel policies and amended as needed.

- Ensure that all City employees have acknowledged the receipt of administrative directives. Utilize a software system to electronically organize the City's personnel manual and conduct an electronic sign-off process.

  Partial completion. City staff obtained acknowledgments, however will not be utilizing a software system to conduct an electronic sign-off process due to software expense. Policies are stored electronically on the employee intranet.

- Continue negotiations with Metropolitan Alliance of Police Chapter 177 for a successor collective bargaining agreement.

  Completed. The successor collective bargaining agreement is in place through April 30, 2022.

- Recruit seasonal employees, in addition to other vacancies within the City.

  Completed.

- Enhance supervisor training through quarterly supervisor roundtables.

  Not completed. In-person training was limited due to COVID-19.

- Continue to leverage and improve the content of the City's employee internet. Increase employee usage and knowledge of this valuable tool.

  Completed.

- 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.

     Completed.

  2. Provide open enrollment electronic packet, in order to replace paper packets.

     Completed.

- In response to COVID-19:

  - Created an emergency temporary telecommuting policy;
  - Located a vendor to conduct COVID-19 rapid testing;
  - Created directives related to Families First Coronavirus Response Act (FFCRA) for both Emergency and Non-Emergency Responders;
  - Established a policy for City-wide COVID Safety Practices

  Completed.

- Controlled health care insurance costs through continued membership in the Intergovernmental Personnel Benefit Cooperative (IPBC) for employee health insurance.

  Ongoing. The City continually looks for opportunities to improve intergovernmental cooperation when it benefits the City of Crystal Lake. The City actively participated as a member of IPBC, an intergovernmental benefits cooperative that provides health, dental and life insurance for City employees.

The City's Finance Department had the following objectives:

- Analyze options for core financial software options.

  Ongoing. The Finance continues to move forward on this objective, which is expected to complete some time in fiscal year 2021/22.

- Complete update to City's comprehensive financial policies.

  Ongoing. Finance is looking to complete this project early fiscal year 2021/22.

- Research opportunities for additional grant funding for key City services and capital needs.

Ongoing. The City was successful in being awarded multiple grants throughout the year, ranging from smaller specialized grants like rain gardens or bullet proof vest reimbursements, to larger grants in excess of $1 million each for infrastructure and COVID-19 relief.

- Transition financial audit services successfully to a new professional auditing firm.

  Completed. New auditors from the firm of Sikich, LLP were awarded the engagement to audit the financial statements. The transition went smoothly, finished on-time and the auditing team was very complimentary of the preparedness of the Finance team.

- Increase usage of the Optiview document management system to improve productivity and access to financial documents.

  Ongoing. Staff received additional training and has begun using the Optiview system for long-term archiving and document storage.

- In conjunction with Human Resources, investigate the organization's needs for implementing an electronic time clock system.

  Postponed. As the City intends to solicit proposals for a new enterprise software over financial transactions, including payroll, this goal has been postponed until the new system is selected and features can be evaluated.

The Finance Department achieved the following additional accomplishments during fiscal year 2020/21:

- Launched a successful redesign of the water and sewer utility bills, allowing for a more user friendly format, concise information and adding a graph to visually show the customers their past thirteen months of usage.
- Implemented a new budgeting platform for creating the 2021/22 fiscal year budget. The new system, ClearGov, allows users to enter their budgets, track digital discussions on items, electronically approve or deny items and package the data for the physical budget book. ClearGov allows the City staff to create Capital Improvement Plan items easily that can presented in a professional manner electronically and/or in paper format.
- Added a pay-by-phone option for water and sewer bills. The new option is available to all customers to securely pay their utility bill via phone as an alternate to in-person payments or paying their bill online. There is no additional fee for customers to use this service.
- Developed a simplified revenue update to highlight the impact of the COVID pandemic on the City's major revenues. This report was developed to provide a quick snapshot of revenues compared to budget expectations and be a tool to financial decisions throughout the year.

OBJECTIVES

- Expand use of Optiview for City property files. Research the backscanning needs of the CMO and identify a plan to backscan CMO documents into the City's document management system.
- 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 problems.
- Support community 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.
- Recruit seasonal employees, in addition to other vacancies within the City.
- Enhance supervisor training through quarterly supervisor roundtables.
- Develop leadership talent for succession planning purposes.
- Improve employee engagement through various programs initiated by the City's wellness committee.
- Continue to leverage and improve the content of the City's employee intranet. Increase employee usage and knowledge through training of this valuable tool.
- Update and finalize Operations Procedure Directives.

The City's Finance Department has the following objectives for the coming year:

- Develop the City's first Popular Annual Financial Report (PAFR). This report will be focused on breaking down the City's annual audit report into a short report more easily understandable by the general public.
- Redesign the Finance Department's Monthly Report to focus on current financial priorities and present financial information in a more concise and relevant manner.
- Begin process to implement a new core financial software to track general ledger transactions, accounts payable, accounts receivable, payroll, utility billing, various human resources elements and other financial transactions.
- Expand use of Optiview electronic document management system.
- Evaluate vehicle sticker program administration for streamlining opportunities
- Review electronic payment options for City customers

ANNUAL BUDGET

Account	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actuals	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget	$ Change	% Change
54110. Wages-Full Time Employees	$1,257,747	$1,250,726	$1,331,293	$1,396,272	$1,337,193	$1,442,648	$46,376	3.32%
54115. Wages-Part Time Employees	49,662	5,140	30,273	36,156	43,913	55,341	$19,185	53.06%
54150. Wages-Overtime	0	549	1,120	5,000	500	5,000	$0	0.00%
54200. Group Insurance	226,351	205,668	178,371	181,418	181,418	187,633	$6,215	3.43%
Personnel Services	1,533,760	1,462,083	1,541,057	1,618,846	1,563,024	1,690,622	$71,776	4.43%
55010. Professional Services	41,133	48,833	60,263	52,215	60,635	68,450	$16,235	31.09%
55040. Annual Audit Services	20,030	20,948	18,750	28,043	23,793	24,530	($3,513)	-12.53%
55140. Publishing Services	4,529	4,305	4,365	5,800	5,022	5,550	($250)	-4.31%
55160. Postage & Freight	32,880	34,112	22,771	38,825	22,600	39,161	$336	0.87%
55200. Training	6,428	10,592	9,450	9,750	5,650	9,750	$0	0.00%
55220. Dues and Subscriptions	9,883	8,549	9,816	12,520	9,686	11,178	($1,342)	-10.72%
55240. Insurance and Bonding Services	63,300	44,976	33,760	58,003	58,003	52,475	($5,528)	-9.53%
55310. Examinations	3,651	3,992	4,884	5,100	5,100	5,100	$0	0.00%
55340. Maintenance Services-Office Equip.	5,001	2,683	6,802	5,359	6,017	7,620	$2,261	42.19%
55550. Employee Programs Services	16,520	6,274	9,740	36,205	6,700	63,805	$27,600	76.23%
Contractual Services	203,355	185,264	180,601	251,820	203,206	287,619	$35,799	14.22%
56000. Office Supplies	9,765	6,215	5,826	8,100	5,500	8,000	($100)	-1.23%
56040. Motor Fuel & Lubricants	985	1,047	1,103	1,905	1,500	1,900	($5)	-0.26%
56050. Computer Hardware & Software	10,909	13,274	12,237	12,356	11,428	11,248	($1,108)	-8.97%
56060. Small Tools and Equipment	800	3,342	1,897	2,600	2,600	2,600	$0	0.00%
56070. Automotive Supplies	892	1,194	1,969	2,000	1,170	2,000	$0	0.00%
56950. Stationery and Printing	68,427	52,943	41,560	72,900	45,178	55,256	($17,644)	-24.20%
Materials & Supplies	91,778	78,015	64,592	99,861	67,376	81,004	($18,857)	-18.88%
80115. Coronavirus			0	0	0	0	$0	N/A
Other Expenses	0	0	0	0	0	0	$0	N/A
Total - City Administration	$1,828,893	$1,725,362	$1,786,250	$1,970,527	$1,833,606	$2,059,245	$88,718	4.50%

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, 2.48% over amounts budgeted in the previous year. Increases beyond 2.48% in any one department or division are offset by decreases in another department or division.
- Additional funds were budgeted for the Professional Services account. This increase best reflect the anticipated cost of investment advisor fees for fiscal year 2021/22.
- An increase is Employee Program Services has been budgeted. The costs of data plan reimbursements have been re-allocated from the Shared Services 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 2018 Actual	Fiscal 2019 Actual	Fiscal 2020 Actual	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget
Financial Services Rep	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

- 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 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actuals	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget	$ Change	% Change
54110. Wages-Full Time Employees	$48,708	$51,299	$51,788	$55,722	$51,989	$57,311	1,589	2.85%
54150. Overtime	0	18	0	0	0	0	0	N/A
54200. Group Insurance	21,591	22,982	22,982	22,593	22,593	23,935	1,342	5.94%
Personnel Services	70,299	74,299	74,770	78,315	74,582	81,246	2,931	3.74%
55010. Professional Services	22,228	28,803	27,597	32,000	27,000	32,000	0	0.00%
55030. Legal Services	0	0	1,275	0	0	0	0	N/A
55160. Postage & Freight	517	577	396	500	400	400	(100)	-20.00%
55310. Examinations	0	0	0	0	0	0	0	N/A
Contractual Services	22,745	29,380	29,268	32,500	27,400	32,400	(100)	-0.31%
56000. Office Supplies	70	0	0	250	100	100	(150)	-60.00%
56050. Computer Hardware & Software	0	0	192	1,000	0	0	(1,000)	-100.00%
56950. Stationery and Printing	1,024	0	0	1,200	0	1,600	400	33.33%
Materials & Supplies	1,094	0	192	2,450	100	1,700	(750)	-30.61%
80115. Coronavirus Pandemic	1,024	0	0	0	0	0	0	N/A
Other Expenses	1,024	0	0	0	0	0	0	N/A
Total - Administrative Adjudication	$94,138	$103,679	$104,230	$113,265	$102,082	$115,346	2,081	1.84%

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.

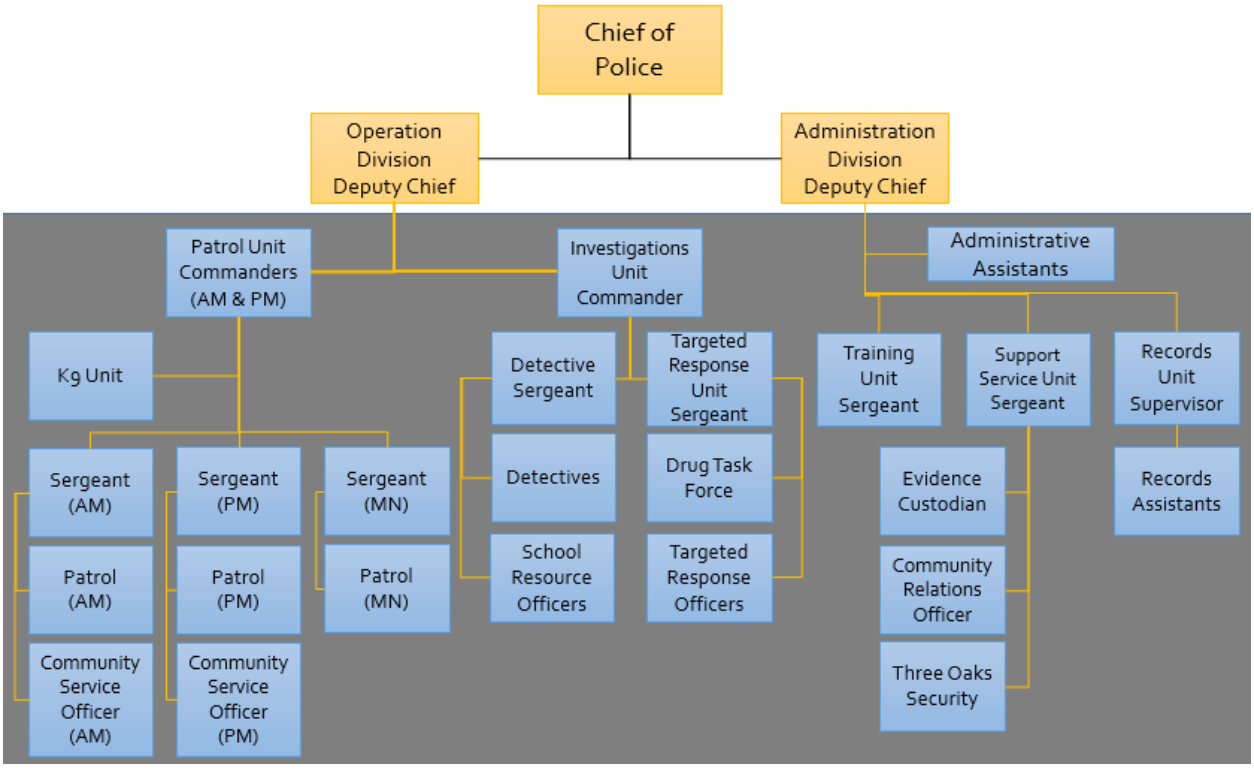
- Group health care costs are expected to rise in aggregate, 2.48% over amounts budgeted in the previous year. Increases beyond 2.48% in any one department or division are offset by decreases in another department or division.

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 2018 Actual	Fiscal 2019 Actual	Fiscal 2020 Actual	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 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	1.70	1.70
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
Total FTE	77.75	77.75	77.75	77.75	77.70	77.70

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

      In August 2020 the Crystal Lake Police Department was awarded first place in the "Municipal Departments 66-100 Sworn" category for our 2019 Illinois Traffic Safety Challenge submission. The first place ranking reflects the Department's collective efforts to reduce traffic crashes and crash related injuries through education and enforcement. Through the Department's efforts, it was shown that injury related crashes were reduced by 2.76%.

      In January of 2020, several memorandums were issued to staff pertaining to the new recreational cannabis laws. In May the McHenry County State's Attorney's Office distributed training on the topic. Additionally Court Smart and Police Law Institute, both online training resources which are tracked through the Department's Training Unit, covered the topic on several occasions.

- 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.

      Two Sergeants successfully completed ICS 300 and ICS 400 training courses.

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

  In October all Sergeants attended a critical incident response for supervisors training block that contained two scenario-based incidents. In February, Command Staff members, along with eight Sergeants attended an active shooter scenario training with the Fire Department Command 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.

    Due to COVID19 restrictions, some of our regular outreach programs were unable to be completed. However, Community Relations Officer Alfano organized two Coffee with a Cop events to meet with members of the community and talk about current crime trends within the City of Crystal Lake. Additionally, CRO Alfano was in contact with most major retailers within the City to make them aware of trending crimes such as retail theft crews, gift card scams and counterfeit money. Lastly, the Community Relations Officer facilitated two Active Shooter trainings for businesses interested in knowing common trends to look for if ever they encounter an active shooter.

  - 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.

    The Patrol Unit will be unable to achieve this goal due to the pandemic. The officers assigned to the unit have not had any difficulty achieving this goal in the past. It is anticipated that the officers will resume daily foot patrols at the expected rate once the pandemic-adjusted directives are lifted or further amended.

  - 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.

    Since May 1st, the Crystal Lake Police Department has released six (6) short public safety announcement videos.

    - *COVID 19 Informational Video*
    - *Lock it or Lose it*
    - *Look out for Motorcycles*

- *NHSTA 4th of July Drinking and Driving*
- *School Bus Safety*
- *Lock it or Lose it (version two)*

The Department also created a child safety seat video that was released on the Crystal Lake Fire Department's social media channel.

Three more public safety videos are currently planned.

- *Scott's Law (completed pending release)*
- *Distracted Driving (completed pending release)*
- *Christmas PSA*

- Member of the 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 during first week of August, 2020. The second occurred near Halloween the week of October 28th, 2020. 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 attended Northwestern's School of Staff and Command, graduating in February 2021.*
  - Send command staff to advanced leadership and management training.

    One Commander is scheduled to attend the FBI NA in April 2021. In August, one Commander attended a "Managing Investigations" course in preparation for a rotational change.
- Maintain CALEA accreditation compliance.
  - The Department will be required to submit evidence of compliance to CALEA on an annual basis.

This goal is met. All evidence of compliance has been submitted. We are awaiting the results of our remote assessment that occurred in February 2021.

- A transition to the 6th edition manual of the CALEA standards for law enforcement agencies.

  This goal is met. We successfully transitioned to the 6th edition (6.1-6.9) manual.

- 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 2020 the FY 2019 IDOT Traffic Enforcement Grant Program concluded. Each Campaign, until the implementation of Covid-19 protocols, was either staffed fully or had funds earmarked for future campaigns as allowed for by the terms of the agreement with minimum productions standards being exceeded for each campaign as specified. Campaigns which were cancelled were done so within the allowable guidelines of the Grant.

    A random audit conducted by IDOT reviewed the November 2019 campaign. No inconsistencies or deviations from the grant agreement were noted, confirming a high degree of accuracy with required documentation.

    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 Department's FY 2020/21 IDOT Traffic Enforcement Grant has been approved and kicked off with its first campaign in October of 2020.

- The Department will ensure all requirements are met for records related items due to recent law changes.
  - This will include Juvenile Expungements for years 2013 -2018.

    This goal was completed.

  - A transition to NIBRS, which needs to be submitted to the State by January 2021.

- *This goal is partially met. Police Department staff have completed the necessary work to make a successful transition. The delay is due to program vendors hired by the ETSB.*
- Any Cannabis Expungement received by the State of Illinois due to the recreational status of cannabis being passed into law January 1, 2020.

  This goal was completed.

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.
- 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 day 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.
  - Conduct a survey of our citizens in order to have a clear understanding of what our community expects of us and how they believe we are currently serving their needs.
- The Investigations 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.
- 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 items due to recent law changes.
  - This will include Juvenile Expungements for years 2019 -2020.
  - Successfully transition to NIBRS, which needs to be submitted without error to the State by in 2021.
- Implementation of body worn camera program after review and approval by City Council.

ANNUAL BUDGET

Account	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actuals	Fiscal 2021 Request	Fiscal 2021 Estimate	Fiscal 2022 Request	$ Change	% Change
54110. Wages-Full Time Employees	$6,566,243	$6,755,995	$6,771,972	$7,284,060	$6,982,957	$7,473,127	$189,067	2.60%
54115. Wages-Part Time Employees	64,323	61,914	49,171	78,336	58,361	81,351	$3,015	3.85%
54150. Wages-Overtime	508,674	466,932	464,719	577,277	300,000	577,277	$0	0.00%
54200. Group Insurance	1,354,071	1,298,765	1,298,765	1,357,143	1,357,147	1,417,203	$60,060	4.43%
Personnel Services	8,493,311	8,583,606	8,584,627	9,296,816	8,698,465	9,548,958	$252,142	2.71%
55010. Professional Services	1,164,447	1,112,816	1,016,398	1,090,941	1,072,695	1,038,829	($52,112)	-4.78%
55140. Publishing Services	182	64	64	100	100	100	$0	0.00%
55160. Postage & Freight	2,179	2,518	2,420	4,000	3,000	3,000	($1,000)	-25.00%
55200. Training	49,851	59,600	45,431	66,962	34,227	66,887	($75)	-0.11%
55220. Dues and Subscriptions	18,750	12,698	15,172	19,150	18,900	39,845	$20,695	108.07%
55240. Insurance and Bonding Services	253,058	266,866	215,884	324,693	324,693	293,745	($30,948)	-9.53%
55310. Examinations	2,249	2,314	1,450	5,550	1,800	5,550	$0	0.00%
55320. Maintenance Services-Operating Equip.	7,652	11,100	8,898	11,700	11,784	39,400	$27,700	236.75%
55340. Maintenance Services-Office Equip.	2,808	3,033	2,119	2,950	2,950	4,150	$1,200	40.68%
55360. Radio Equipment Services	503	5,058	2,409	5,500	5,000	2,000	($3,500)	-63.64%
55680. Rental - Buildings & Equipment	0	218	0	0	0	0	$0	N/A
Contractual Services	1,501,679	1,476,496	1,310,245	1,531,546	1,475,149	1,493,506	($38,040)	-2.48%
56000. Office Supplies	10,135	11,018	10,648	11,320	9,000	11,320	$0	0.00%
56020. Cleaning Supplies	450	350	771	800	300	800	$0	0.00%
56040. Motor Fuel & Lubricants	70,774	75,921	80,252	87,400	70,000	87,400	$0	0.00%
56050. Computer Hardware & Software	37,227	65,855	53,426	48,269	47,321	54,269	$6,000	12.43%
56060. Small Tools and Equipment	37,328	33,405	35,219	43,570	43,568	41,570	($2,000)	-4.59%
56070. Automotive Supplies	57,136	59,447	49,755	45,000	50,000	45,000	$0	0.00%
56120. Clothing	58,647	65,623	56,377	82,200	69,200	77,605	($4,595)	-5.59%
56950. Stationery and Printing	3,502	5,121	7,130	13,300	10,000	13,300	$0	0.00%
Materials & Supplies	275,199	316,740	293,577	331,859	299,389	331,264	($595)	-0.18%
58900. Miscellaneous	0	0	27,075	0	9,534	0	$0	N/A
80115. Coronavirus	0	0	8,107	0	0	0	$0	N/A
Other Expenses	0	0	35,182	0	9,534	0	$0	N/A
Total - Police	$10,270,189	$10,376,842	$10,223,630	$11,160,221	$10,482,537	$11,373,728	$213,507	1.91%

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.

- Group health care costs are expected to rise in aggregate, 2.48% over amounts budgeted in the previous year. Increases beyond 2.48% in any one department or division are offset by decreases in another department or division.
- Funds budgeted for the Professional Services account have been reduced due to a lower SEECOM dispatch cost. This reduction was due to lower calls for service during the last year.

- Additional funds were budgeted for the Dues and Subscriptions account increased due to Starcom airtime costs starting in December 2021.
- Funds budgeted for Operating Equipment have been increased. This increase is a result of a re-allocation of offsite storage costs.
- The budgeted amount for Radio Equipment Services was reduced due to the purchase of new radios and the reduced need for repairs.
- Funds budgeted for Computer Hardware & Software have been increased due to the need to upgrade the lobby interview room video/audio recording capabilities. In addition money has been budgeted for anticipated repairs to the in squad camera system as the warranty period expires.
- Funds budgeted for Clothing have been reduced. This reduction is the result of less ballistic vests needing to be purchased.

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 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actuals	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget	$ Change	% Change
55010. Professional Services	$0	$0	$0	$0	$293	$0	$0	N/A
55140. Publishing Services	1,436	742	1,242	500	500	1,000	500	100.00%
55160. Postage & Freight	148	375	360	200	100	200	$0	0.00%
55200. Training	0	0	0	0	0	0	$0	N/A
55220. Dues and Subscriptions	0	0	0	0	0	0	$0	N/A
55240. Insurance Services	1,667	1,771	1,470	2,558	1,393	2,314	($244)	-9.54%
55310. Examinations	23,869	13,909	20,745	26,438	27,410	23,627	($2,811)	-10.63%
Contractual Services	27,120	16,797	23,818	29,696	29,696	27,141	($2,555)	-8.60%
Total - Fire & Police Commission	$27,120	$16,797	$23,818	$29,696	$29,696	$27,141	($2,555)	-8.60%

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 decreased. The decrease best reflects that the Fire Lieutenant and Police Sergeant promotion processes were completed in fiscal year 2020/21. Funds have been budgeted for the Police Commander promotion process.

COMMUNITY DEVELOPMENT DEPARTMENT

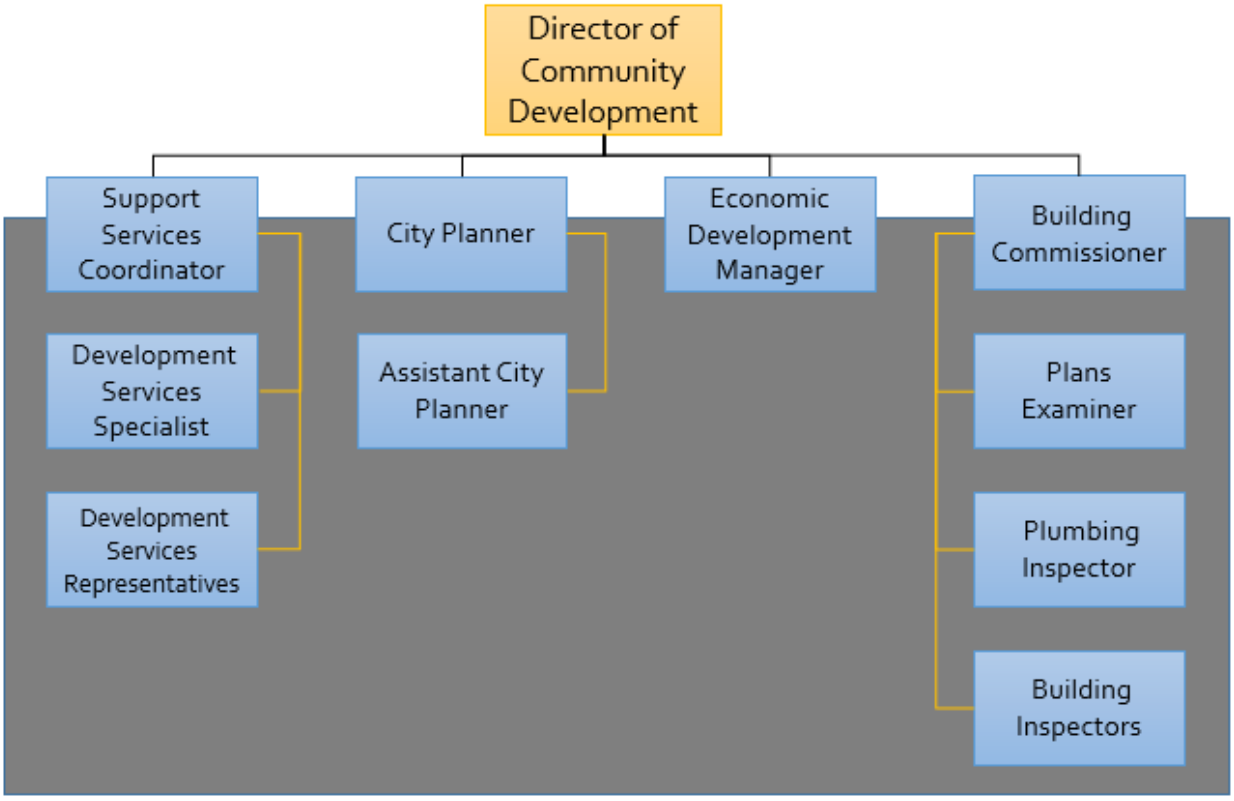
STATEMENT OF ACTIVITIES

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 2018 Actual	Fiscal 2019 Actual	Fiscal 2020 Actual	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 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	0.00	0.00	0.00
Economic Development Manager	1.00	1.00	1.00	1.00	1.00	1.00
City Planner	0.00	1.00	1.00	1.00	1.00	1.00
Assistant City Planner	0.00	1.00	1.00	1.00	1.00	1.00
Senior Planner	1.00	0.00	0.00	0.00	0.00	0.00
Planner	1.00	0.00	0.00	0.00	0.00	0.00
Civil Engineer	2.00	2.00	2.00	0.00	0.00	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	3.00	3.00	3.00
Development Services Specialist	0.00	0.00	0.00	1.00	1.00	1.00
Development Services Representative	0.00	0.00	0.00	2.75	2.40	2.40
Engineering & Building Inspector	6.00	6.00	6.00	0.00	0.00	0.00
Administrative Analyst	1.00	1.00	1.00	0.00	0.00	0.00
Administrative Assistant	1.00	1.00	1.00	0.00	0.00	0.00
Permit Assistant	2.00	2.00	2.00	0.00	0.00	0.00
Office Assistant	0.75	0.75	0.75	0.00	0.00	0.00
Total FTE	22.75	22.75	22.75	15.75	15.40	15.40

In fiscal year 2020/21, the Engineering Division was moved from the Community Development Department to the Public Works Department, reducing Community Development's FTE count by seven (7) positions .

ACCOMPLISHMENTS

Department Wide:

- Continue to expand the Department's capabilities with the Accela Land Management software.
    - Link Accela with other data sources to improve the quality of project reviews.

      Not completed due to COVID and budget constraints.
    - Secure technical assistance for enhancements and reporting functions so that field operations are optimized and special reports can be obtained.

      Not completed due to COVID and budget constraints.
    - Launch the public portal for property maintenance issues so that residents can conveniently report code compliance concerns on-line 24/7. Utilizing Accela for

this function will also help with mapping areas and trends for property maintenance issues and track response and resolution times.

This was launched successfully. This new feature was communicated to the public through newsletter articles, social media posts, and the City's website.

- Work with the Fire Rescue Department to implement the public portal ezAPP portion for Fire Rescue applications, permitting, inspection scheduling, and customer communication functionality.

  This was launched successfully. This new functionality was communicated to the public through newsletter articles, social media posts, and the City's website.

  Registered over 1000 new ez APP users to encourage social distancing standards and to reduce the number of visitors to City Hall.

  Implemented a virtual inspection process, allowing Inspectors to interact and view construction progress in real time through the use of Zoom and FaceTime.

  Added virtual "flags" on property records to call out special conditions that affect construction. These flags alert the applicant, as well as City staff, that the specific properties are within areas that may have restrictions or special conditions, such as, Watershed, Floodplain, and Landmark status.

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

  Staff continued to work out any issues and to implement any new processes to streamline the process for customers. The pandemic caused some out-of-the-box thinking with virtual inspections and other uses of technology to limit personal contact. Some other examples include: massage licensing – automating the process using CitizenServe software, reducing the number of packets for development applications due to Accela automation, and continuing to encourage submittals through ez APP, lessening personal contact, lessening paper copies, and improving tracking functions.

  Streamlined the occupancy application process to promote the opening of new businesses (this was made possible with Accela automation).

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

  The retirement of a couple of employees and a new hire required us to be creative and to cross train outside of customary work groups to ensure we provide the same level of exceptional customer service.

- 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.

  Did not occur due to COVID and budget constraints.

- Continue to survey customers and gather feedback on the Department's performance. Report on survey results regularly.

  Ongoing

- Continue to pursue grant funding from outside agencies.

  The City received an RTA grant for the Transit Oriented Development (TOD) Plan, which will help the City to market available properties around our two transit stops and increase the advantage these two stations provide the City by maximizing densities and providing guiding principles for design and site layout.

  The final stages of the Watershed Plan are being completed so that the City is eligible for the 319 grant and other funding resources.

- Continue to maintain good relationships with other governmental agencies.

  City staff continues to develop relationships with other government agencies, such as the County, IDOT, Townships, State regulatory agencies, and neighboring communities to ensure that the City has access to the best information and resources and maintains our standing in the region.

Building Division:

- Host an informational session for developers, contractors, and homeowners about the implementation of ezAPP online Property Maintenance and Fire Rescue modules.

  In early Spring, this session was conducted with a few attendees. In the implementation of ezAPP, the bulk of the education has occurred one-on-one with each developer/contractor/homeowner that needs instruction to process their applications or set up an account through ezAPP.

- 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.

  This past May, due to the pandemic, the Safety Awareness campaign was not conducted, as the lobby was closed to the public.

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

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

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

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

- Complete initial investigation of property maintenance issues within two business days of receiving the complaint information.

  This goal was accomplished with all property maintenance issues being investigated within two business days of receipt.

- Promote awareness of the City's standards for property maintenance by implementing additional public outreach with newsletter articles, the City website, and handouts.

  To meet this objective, the Division created articles in the City Newsletter covering the topics of snow removal, leaves in the rights-of-way, the important steps in new window installation, and proper house addressing for improved emergency response.

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, which have lessened this past year due to the pandemic. Division staff continued to reach out and build connections through contacts 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 the 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 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 citywide 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 with conceptual site planning, targeting marking packets, and email blasts.

- Work with strategic partners 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.

  - *Ongoing efforts with McHenry County Economic Development Corporation to find new ways to market the county and attract manufacturers to Crystal Lake.*
  - *Staff serves on the MCEDC, Visit McHenry County, and Downtown Crystal Lake Boards of Director.*
  - *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.

  A few retention site visits were conducted before the pandemic forced this to end. Companies were continued to be recognized on their milestone business anniversaries with a personal, socially-distanced visit congratulating them on their success.

- 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.*
- *A professional marketing campaign through a5 Marketing was initiated to help us define a branding message, identifying the best media outlets, and assist the City in navigating those media advertisements.*

- 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. The Department overall was very active in helping new entrepreneurs and small businesses through the process of opening a business.

- 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.

  Continued work was completed on the in-house staff update of the City's Comprehensive Land Use Plan by drafting text that details a live, work, play community that includes development scenarios for the key development parcels and corridors within the City.

- 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.

  Staff continues to market infill properties to housing and mixed-use developers.

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

  Additional public facing layers were added to Geocortex this past year to provide a better array of mapping information to the public.

  Staff utilized GeoCortex to analyze land use matters, such as developing the buffer requirements for the Recreational Cannabis discussion this past year. Also, utilizing GIS for analyzing land use patterns as part of the Comprehensive Land Use Plan update has been very helpful.

Staff obtained editing rights to many layers within the City's GIS mapping system, so updates and corrections could be made in a timely fashion and layer data maintained in as accurate fashion as possible.

- Explore place-making opportunities along primary commercial corridors.

  A contract with Gary Weber and Associates has been initiated to develop a phased approach to landscape and beautification opportunities along the Route 14 corridor has been initiated.

- 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.

  The TOD Plan process was started. A consultant was selected and a steering committee was established. Although COVID limited in person meetings, the consultants were able to perform on-site analysis of the sites around both stations. The consultants set up a website maps.social to gather feedback from the community. Several meetings with the steering committee group and a Zoom Vision Workshop with the public were held to get additional feedback. Staff is continuing to work with the consultant to finalize the plan.

- 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.

  Staff has been working with Applied Ecological Services on drafting the plan. Several meetings have been held, including a public open house, in the Zoom meeting platform, to develop the goals for the document. A draft plan has been reviewed by all the municipalities and will be sent to the IEPA for comment prior to final presentation to the stakeholder group, which consists of representatives from the other municipalities and large landowners in the watershed area.

OBJECTIVES

Department Wide:

- Continue to expand the Department's capabilities with the Accela Land Management software.
  - Implement and integrate Electronic Document Review software to streamline the plan review process.
  - I-Plan table (shared with Public Works and Fire Rescue) – to review full-size electronic plan sets.
  - Implement Accela Mobile app to increase field staff productivity.

  - Link Accela with other data sources to improve the quality of project reviews.
  - Secure technical assistance for enhancements and reporting functions so that field operations are optimized and special reports can be obtained.
- Continue to review the development process and seek opportunities to improve efficiency.
- Continue to expand the public's access to code and ordinance requirements and information about developments and events in town by implementing interactive website pages for building codes and zoning information and utilizing ESRI StoryMaps and other tools.
- 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 document digitizing efforts. The scanning efforts improve the efficiency of document retrieval.
- Continue to survey customers and gather feedback on the Department's performance. Report on survey results regularly.
- Continue to pursue grant funding from outside agencies.
- Continue to maintain good relationships with other governmental agencies.

Building Division:

- Continue to improve public awareness of the importance of building code benefits by promoting International Code Council Building Safety Month and creating timely, informational articles for the City newsletter.
- Continue to complete at least 95 percent of all residential plan reviews in 10 days or less.
- Continue to complete at least 95 percent of all commercial plan reviews in 15 days or less.
- 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 social media, and informational 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, such as the McHenry County Economic Development Corporation, McHenry County College, Visit McHenry County, Downtown Crystal Lake, McHenry County Workforce Resource Team, and the Chamber of Commerce to develop strategies to attract manufacturing businesses.
- Continue manufacturer site visits (as feasible), 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, social media sites, and expanded marketing initiatives.
- Foster a support system for small businesses and encourage entrepreneurship in the City.
- Create viable development scenarios with concise design guidelines through the Comprehensive Land Use Plan.
- Support infill development to meet the City's need for growth by supporting these smaller developments through preliminary zoning reviews, customer research and support, walk-throughs, conceptual reviews, and other customer service activities.
- Use technology to improve customer service by enabling better access to data using GIS maps, public outreach, and procedure enhancements.
- Incorporate place-making opportunities along primary commercial corridors utilizing a phased approach through ongoing development approvals and assisting with capital improvements.
- Finalize and present the Transit Oriented Development (TOD) Plan before the Planning and Zoning Commission and City Council for review and adoption. Use the TOD plan to encourage appropriate development near the Downtown and Pingree Road Metra stations.

- Finalize the Crystal Creek Watershed Plan and present the plan before the Planning and Zoning Commission and City Council for review and adoption. Use the watershed plan to apply for IEPA 319 grant funds.

ANNUAL BUDGET

Account	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actuals	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget	$ Change	% Change
54110. Wages-Full Time Employees	$1,862,536	$1,950,950	$1,988,481	$1,433,843	$1,315,429	$1,367,283	($66,560)	-4.64%
54115. Wages-Part Time Employees	46,810	57,020	47,293	41,896	27,905	95,365	$53,469	127.62%
54150. Wages-Overtime	5,964	120	3,064	500	2,850	500	$0	0.00%
54200. Group Insurance	330,888	346,905	346,905	232,931	232,932	184,411	($48,520)	-20.83%
Personnel Services	2,246,198	2,354,995	2,385,743	1,709,170	1,579,116	1,647,559	($61,611)	-3.60%
55010. Professional Services	209,095	217,124	185,476	1,025,100	1,104,200	385,464	($639,636)	-62.40%
55140. Publishing Services	2,097	1,432	2,190	2,000	1,000	1,000	($1,000)	-50.00%
55160. Postage & Freight	3,811	1,900	2,593	4,000	1,500	2,000	($2,000)	-50.00%
55200. Training	10,400	10,146	6,345	9,100	4,500	9,500	$400	4.40%
55220. Dues and Subscriptions	6,171	4,687	5,541	5,296	5,000	5,713	$417	7.87%
55240. Insurance and Bonding Services	69,820	82,741	64,826	105,905	105,905	95,811	($10,094)	-9.53%
55320. Maintenance Services-Operating Equip.	29	29	0	0	0	0	$0	N/A
55360. Radio Equipment Services	0	0	0	100	0	100	$0	0.00%
Contractual Services	301,423	318,059	266,971	1,151,501	1,222,105	499,588	($651,913)	-56.61%
56000. Office Supplies	8,019	6,471	6,550	7,600	2,000	4,540	($3,060)	-40.26%
56040. Motor Fuel & Lubricants	5,080	5,504	6,226	4,953	3,200	3,500	($1,453)	-29.34%
56050. Computer Hardware & Software	9,718	10,909	8,732	3,710	6,000	0	($3,710)	-100.00%
56060. Small Tools and Equipment	2,015	1,887	2,516	1,500	150	1,500	$0	0.00%
56070. Automotive Supplies	8,153	4,310	6,397	2,600	2,000	1,700	($900)	-34.62%
56120. Clothing	2,396	2,219	1,867	1,800	2,000	1,700	($100)	-5.56%
56950. Stationery and Printing	770	161	100	1,800	500	1,000	($800)	-44.44%
Materials & Supplies	36,151	31,461	32,389	23,963	15,850	13,940	($10,023)	-41.83%
Other Expenses								
58910. Enhanced Sales Tax Incentive	320,828	294,952	486,506	285,000	333,035	260,000	($25,000)	-8.77%
New Development 40% (01/2019)	0	0		40,000	0	0	($40,000)	-100.00%
58650. Historic Preservation Services	0	0	0	0	0	5,000	$5,000	N/A
Total Other Expenses	320,828	294,952	486,506	325,000	333,035	265,000	($60,000)	-18.46%
80115. Coronavirus	770	161	409	0	0	0	$0	N/A
Other Expenses	678,577	621,526	409	0	0	0	$0	N/A
Total - Community Development	$2,904,600	$2,999,467	$3,172,019	$3,209,634	$3,150,106	$2,426,087	($783,547)	-24.41%

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, 2.48% over amounts budgeted in the previous year. Increases beyond 2.48% in any one department or division are offset by decreases in another department or division.
- Funds budgeted for Pressional Services have been decreased. The reduction best reflects the grants that were distributed in fiscal year 2020/21 to local businesses as economic support during the pandemic. The total amount of grant funds distributed was $750,000 of which $600,000 came from the CURES-ES grant through the State of Illinois and was matched with $150,000 from the City of Crystal Lake.
- In Professional Services, a one-time $30,000 fee is associated with the Houseal & Lavigne consulting firm and their planning services for the RTA Transit Orientated Development (TOD) plan being developed for the City for the two Metra stations.
- Travel & Training budgets were down due to the pandemic. Professional organizations seem to be planning in-person training opportunities for the last quarter of 2021. In the interim, staff has been taking advantage of free virtual training and networking opportunities.
- Funds budged for Enhanced Sales Tax Incentives have been reduced. This represents the amounts anticipated to be expended in fiscal year 2021/22.
- In fiscal year 2020/22, the Engineering Division was moved from Community Development to Public Works.

PUBLIC WORKS DEPARTMENT
ENGINEERING DIVISION

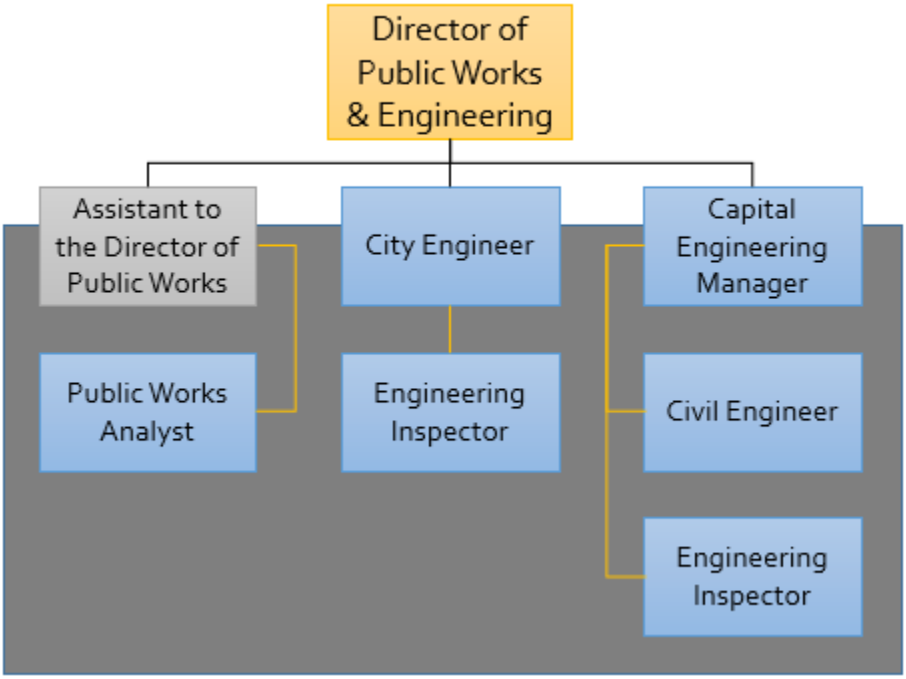
STATEMENT OF ACTIVITIES

The Engineering Division oversees public infrastructure projects from concept planning through design and construction to ensure safe, high-quality improvements in the City. This work ranges from annual street resurfacing and sidewalk programs to large scale roadway and public works infrastructure improvements. Projects are developed with a focus on the quality of life for our citizens and protecting our natural resources. The Division strives for robust public participation and communication with residents on major projects while being fiscally responsible through value engineering and researching and obtaining alternative funding sources.

The Engineering Division is responsible for the review and inspection of private development work involving grading, drainage, and installation of public utilities. 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. This work ranges from driveways and home additions to large scale commercial and residential developments. The Division is responsible for the review, issuance, and inspection of all franchise utility permits in the City (ComEd, Nicor, Comcast, AT&T, etc).

Citizen complaints regarding traffic, private drainage, sidewalk, curb, and flooding are all handled by the Engineering Division. Engineering staff investigates and responds to drainage complaints ranging from nuisance sump pumps to area flooding. The Division provides an annual assessment of the City's infrastructure including pavement condition, sidewalk tripping hazards or repair, and pavement markings while continually reviewing a means to preserve existing infrastructure. The Division coordinates the Traffic Safety Committee to ensure citizen complaints are investigated and where warranted, improvements made.

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

Position	Fiscal 2018 Actual	Fiscal 2019 Actual	Fiscal 2020 Actual	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget
City Engineer	0.00	0.00	0.00	1.00	1.00	1.00
Capital Engineering Manager	0.00	0.00	0.00	1.00	1.00	1.00
Civil Engineer	0.00	0.00	0.00	1.00	1.00	1.00
Engineering Inspector	0.00	0.00	0.00	3.00	3.00	3.00
Public Works Analyst	0.00	0.00	0.00	1.00	1.00	1.00
Total FTE	0.00	0.00	0.00	7.00	7.00	7.00

In FY 2020/21, the Engineering Division was transferred from the Community Development Department to the Public Works Department, resulting in a transfer of seven (7) positions from one department to the other..

ACCOMPLISHMENTS

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

  This goal is complete and on-going. The Division continues to readily use this software to expand capabilities.

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

  This goal is complete and on-going. The Division continues to seek opportunities to invest and develop/cross-train staff.

- 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.

  This goal is postponed due to the pandemic and will be addressed during future years.

- Continue to pursue grant funding from outside agencies.

  This goal is complete and on-going. The Division received grants from McHenry County and ComEd during this budget year.

- Continue to maintain good relationships with other governmental agencies.

  This goal is complete and on-going. The Division is partnering with the County on a pedestrian connection prairie trail project.

- Continue to conduct street maintenance programs, such as resurfacing, pavement preservation, and pavement marking. Continue to monitor potential streets in need of future reconstruction.

  This goal is complete and staff are preparing for these upcoming annual programs.

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

  This goal is complete and on-going. Upcoming Storm water Solutions projects are requested in the Capital Budget.

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

  This goal is complete and staff is preparing for the upcoming annual sidewalk program.

- Conduct the annual maintenance programs consisting of street resurfacing, sidewalk, pavement markings, and pavement preservation.
    - *Prepared plans, specifications, estimates, and oversaw construction for the annual programs:*
        - *Resurfaced approximately 10.8 lane miles of streets*
        - *Removed sidewalk tripping hazards at 1,242 locations*
        - *Completed 6.7 lane miles of pavement preservation treatments*
        - *Upgraded/added 14 handicap parking stalls to be ADA compliant in the downtown area. Replaced displaced and sunken bricks throughout the Downtown to eliminate trip hazards.*
        - *Refreshed deteriorated pavement markings*
- Continue the improvements in the Stormwater Solutions initiatives.
    - *Purchased four homes in the Crystal Lake Avenue/Pine Street/Oriole Trail area.*
    - *Completed the Crystal Creek 319 Watershed Based Plan and submitted it to the IEPA for review and approval.*
    - *Established a partnership with the United States Geological Survey for the "Assessment of Groundwater and Surface Water Interaction and Lake Management Resiliency" study.*
    - *Completed design engineering for the Union and College Storm Sewer Improvement.*
    - *Completed the feasibility study for the Edgewater Storage Improvement.*
- Design and implement transportation and pedestrian projects to increase safety and decrease congestion, including:
    - Oversee the construction of the Crystal Lake Avenue and Main Street intersection improvement.

      This improvement was completed.
    - Finalize the design engineering and land acquisition of the North Main Street improvement. Public utility relocation is anticipated in 2020 with construction in 2021.

      Design engineering and land acquisition were completed. Public utility relocation was initiated and the relocation work will occur in 2021 with construction in 2022.
    - Continue to coordinate with IDOT on the improvement of Route 176 and Haligus Road/Mt. Thabor Road.

This improvement was completed.

- Continue design engineering of the Dole Avenue reconstruction.

  Design engineering is ongoing.

- Manage the construction of the McHenry Avenue erosion repairs.

  This improvement was completed.

- Pursue grant funding to facilitate the construction of a pedestrian crossing at the Jewel-Osco rear entrance.

  A grant application was submitted for the Illinois Transportation Enhancement Program grant request in the fall of 2020.

OBJECTIVES

- Conduct the annual maintenance programs consisting of street resurfacing, sidewalk, pavement markings, and pavement preservation.
- Continue the improvements in the Stormwater Solutions initiatives.
  - Complete the demolition of the four homes in the Crystal Lake Avenue/Pine Street/Oriole Trail area.
  - Continue the "Assessment of Groundwater and Surface Water Interaction and Lake Management Resiliency" study with the United States Geological Survey.
  - Construct the Union and College Storm Sewer Improvement.
  - Engage local community organizations to construct two rain gardens on the west end of the lake.
- Initiate design engineering to determine costs to extend sanitary sewer to service future development in the northwest area.
- Design and implement transportation and pedestrian projects to increase safety and decrease congestion, including:
  - Oversee the public utility relocation work for the North Main Street improvement. Start construction in the winter/spring of 2022.
  - Continue design engineering (consultant) of the Dole Avenue reconstruction.
  - Construct the new roundabouts along Congress Parkway at Exchange Drive and Federal Drive.
  - Reconstruct a portion of Cog Circle in coordination with the Fairfield Inn Developer should the hotel move forward.

- Complete design engineering for the traffic signal on Main Street at the Three Oaks entrance.
- Initiate design engineering for the Various Pedestrian Connections to the Prairie Trail project.
- Design and complete land acquisition for a public parking area in the Virginia Street Corridor.
- Initiate design engineering for the Route 14 Beautification project from Main Street to Sands Road.

  Initiate design engineering for an upgraded traffic signal at Route 176 and Oak Street and evaluate the addition of pedestrian accommodations along Oak Street, north of Route 176.

ANNUAL BUDGET

Account	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actuals	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget	$ Change	% Change
54110. Wages-Full Time Employees	$0	$0	$0	$705,230	$705,180	$725,060	$19,830	2.81%
54115. Wages-Part Time Employees	0	0	0	0	0	22,313	$22,313	N/A
54150. Wages-Overtime	0	0	0	2,000	6,000	6,000	$4,000	200.00%
54200. Group Insurance	0	0	0	114,286	114,286	111,291	($2,995)	-2.62%
Personnel Services	0	0	0	821,516	825,466	864,664	$43,148	5.25%
55010. Professional Services	0	0	0	70,000	63,500	69,000	($1,000)	-1.43%
55140. Publishing Services	0	0	0	500	500	500	$0	0.00%
55160. Postage & Freight	0	0	0	500	500	500	$0	0.00%
55200. Training	0	0	0	2,200	1,000	2,200	$0	0.00%
55220. Dues and Subscriptions	0	0	0	780	766	1,215	$435	55.77%
55240. Insurance and Bonding Services	0	0	0	0	0	0	$0	N/A
55320. Maintenance Services-Operating Equipme	0	0	0	60	60	60	$0	0.00%
55340. Maintenance Services-Office Equipment	0	0	0	60	60	60	$0	0.00%
55360. Radio Equipment Services	0	0	0	100	100	100	$0	0.00%
Contractual Services	0	0	0	74,200	66,486	73,635	($565)	-0.76%
56000. Office Supplies	0	0	0	700	700	700	$0	0.00%
56040. Motor Fuel & Lubricants	0	0	0	4,053	4,053	4,053	$0	0.00%
56050. Computer Hardware & Software	0	0	0	5,700	5,938	8,300	$2,600	45.61%
56060. Small Tools and Equipment	0	0	0	14,500	15,406	4,800	($9,700)	-66.90%
56070. Automotive Supplies	0	0	0	2,600	4,850	2,600	$0	0.00%
56120. Clothing	0	0	0	1,500	1,000	1,500	$0	0.00%
56950. Stationery and Printing	0	0	0	200	200	200	$0	0.00%
Materials & Supplies	0	0	0	29,253	32,147	22,153	($7,100)	-24.27%
80115. Coronavirus	0	0	0	0	0	0	$0	N/A
Other Expenses	0	0	0	0	0	0	$0	N/A
Total - Engineering Division	$0	$0	$0	$924,969	$924,099	$960,452	$35,483	3.84%

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 Overtime Account was increased by $2,000 due to FY21 usage and anticipated overtime needs for FY22.
- Group health care costs are expected to rise in aggregate, 2.48% over amounts budgeted in the previous year. Increases beyond 2.48% in any one department or division are offset by decreases in another department or division.
- The Dues and Subscriptions Account was reduced by $290 because the renewal of Professional Engineering licenses is every other year, and the renewal of the Certified Floodplain Manager certification is every three years.

PUBLIC WORKS DEPARTMENT
STREETS DIVISION

STATEMENT OF ACTIVITIES

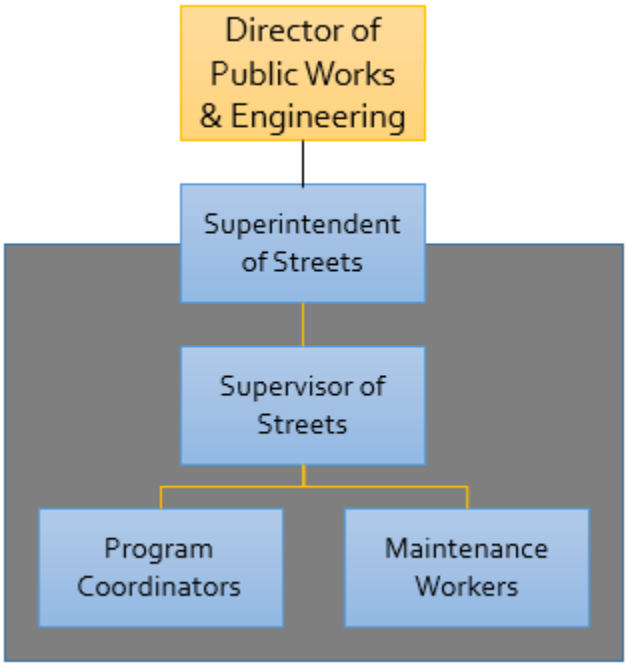
It is the responsibility of the Streets Division to manage and repair public streets, traffic control signs, parkways, parkway trees, public grounds, and all municipal buildings in a manner consistent with City policy and regulatory agency requirements.

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 and Fall 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 2018 Actual	Fiscal 2019 Actual	Fiscal 2020 Actual	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 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	3.00	3.00	3.00
Maintenance Worker	12.00	11.00	11.00	8.00	8.00	8.00
Administrative Assistant	2.00	2.00	2.00	2.00	2.00	2.00
Total FTE	18.00	17.00	17.00	15.00	15.00	15.00

ACCOMPLISHMENTS

- Coordinate brick paver improvements in the downtown area.

  This goal is complete and on-going. As issues become known, supervisors prioritize which sidewalks or brick repairs should be completed first and actions are taken.

- Implement software that optimizes the performance and efficiency of snow operations.

  This goal is delayed. Due to Covid-19 restrictions, this project has been put on hold.

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

  This goal is complete and on-going. Staff will continue to evaluate downtown projects and make recommendations for improvements or repairs as needed.

- Monitor remaining ash trees for signs of emerald ash borer (EAB) infestation.

  This goal is on-going. Staff coordinates the review of the remaining ash trees to determine the progress of the disease and the future of the City's urban forest.

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

  This goal is on-going. Staff continues to evaluate which programs can or could be outsourced.

- Full implementation of asset management software, including training staff on iPad functions related to asset management.

  This goal is ongoing. Due to Covid-19 restrictions, this project has been put on hold.

OBJECTIVES

- Full implementation and construction of the division's new salt storage facility.
- Initiate the purchase and training of a new regenerative air street sweeper.
- Coordinate brickwork and landscape planter improvements in the downtown and depot areas.
- Implement software that optimizes the 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.
- Fully implement asset management software, including training staff on iPad functions related to asset management.

ANNUAL BUDGET

Account	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actual	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget	$ Change	% Change
54110. Wages-Full Time Employees	$1,401,609	$1,371,952	$1,379,665	$1,272,328	$1,272,106	$1,326,997	$54,669	4.30%
54115. Wages-Part Time Employees	65,044	53,375	48,902	17,200	13,000	58,035	$40,835	237.41%
54150. Wages-Overtime	280,463	265,142	191,876	176,000	262,960	176,000	$0	0.00%
54200. Group Insurance	330,788	345,053	322,467	274,955	274,955	305,383	$30,428	11.07%
Personnel Services	2,077,904	2,035,522	1,942,911	1,740,483	1,823,021	1,866,415	$125,932	7.24%
55010. Professional Services	173,357	345,579	559,517	604,178	541,178	626,698	$22,520	3.73%
55140. Publishing Services	237	305	133	300	250	300	$0	0.00%
55160. Postage & Freight	39	87	44	100	100	100	$0	0.00%
55200. Training	5,257	4,489	4,717	5,150	2,300	4,800	($350)	-6.80%
55220. Dues and Subscriptions	1,615	1,282	1,160	2,030	1,935	1,960	($70)	-3.45%
55240. Insurance and Bonding Services	119,485	121,291	91,299	158,687	140,000	143,562	($15,125)	-9.53%
55270. Animal Control Services	0	0	0	250	250	250	$0	0.00%
55300. Maintenance Services-Buildings	0	0	0	0	0	195,950	$195,950	N/A
55310. Examinations	870	1,727	1,464	1,855	1,855	1,855	$0	0.00%
55320. Maintenance Services-Operating Equip	3,297	3,518	2,079	3,520	3,520	3,520	$0	0.00%
55340. Maintenance Services-Office Equip.	0	0	0	250	250	250	$0	0.00%
55360. Radio Equipment Services	0	0	0	500	500	500	$0	0.00%
55410. Street Lights Services	485,621	472,790	619,872	465,800	465,800	465,800	$0	0.00%
55640. Tree Removal Services	9,840	1,715	15,000	15,000	15,000	15,000	$0	0.00%
55680. Rent - Buildings and Equipment	13,796	17,393	12,497	20,000	15,000	10,000	($10,000)	-50.00%
Contractual Services	813,417	970,176	1,307,782	1,277,620	1,187,938	1,470,545	$192,925	15.10%
56000. Office Supplies	2,089	2,382	423	1,960	1,960	1,960	$0	0.00%
56020. Cleaning Supplies	4,081	3,908	4,303	4,260	4,260	4,260	$0	0.00%
56030. Landscape Materials	3,824	3,269	675	4,820	3,300	4,820	$0	0.00%
56040. Motor Fuel & Lubricants	80,658	85,398	67,243	71,909	71,909	71,909	$0	0.00%
56050. Computer Hardware & Software	7,470	2,584	8,183	16,550	11,550	21,030	$4,480	27.07%
56060. Small Tools and Equipment	6,672	10,675	9,010	9,200	9,200	35,200	$26,000	282.61%
56070. Automotive Supplies	159,785	187,976	105,758	90,180	90,180	90,180	$0	0.00%
56080. Public Works Materials	27,437	25,181	22,004	38,460	38,460	48,460	$10,000	26.00%
56120. Clothing	13,802	14,636	13,793	14,610	14,610	14,610	$0	0.00%
56230. Street Signs	21,397	6,881	21,854	22,000	22,000	22,000	$0	0.00%
56950. Stationery and Printing	0	0	0	500	500	500	$0	0.00%
Materials & Supplies	327,215	342,890	253,246	274,449	267,929	314,929	$40,480	14.75%
80115. Coronavirus			205	0	0	0	$0	0.00%
Other Expenses			205	0	0	0	$0	0.00%
Total - Streets	$3,218,536	$3,348,588	$3,504,144	$3,292,552	$3,278,888	$3,651,889	$359,337	10.91%

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.

- Funds budgeted for Wages-Part Time Employees have been increased as three (3) summer seasonal and two (2) winter seasonal positions have been budgeted in fiscal year 2021/22.
- Group health care costs are expected to rise in aggregate, 2.48% over amounts budgeted in the previous year. Increases beyond 2.48% 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 increased costs for tree planting and removal services.
- The following costs have been re-allocated from the Shared Services Division:
    - Building and Office Maintenance costs have been added. These include items for the maintenance of downtown areas such as seasonal plantings mowing and weeding, light pole painting, and cleaning/sealing brickwork among others.
    - Costs have been added to Small Tools and Equipment for seasonal decorating in the downtown shopping district.
- Funds budgeted in the Public Works Materials account have increased. The increase reflects increases costs anticipated for curb repairs.

PUBLIC WORKS DEPARTMENT
FLEET AND FACILITIES DIVISION

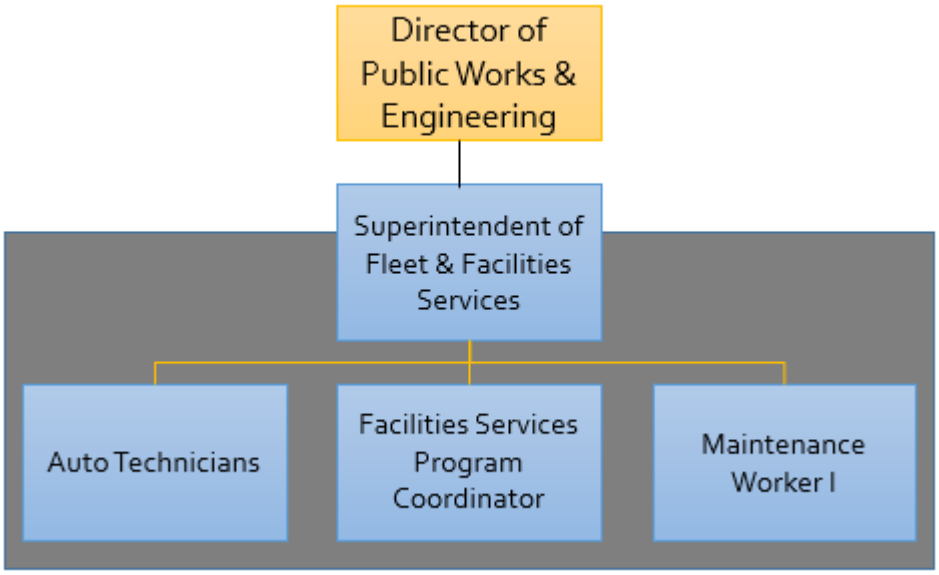
STATEMENT OF ACTIVITIES

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 2018 Actual	Fiscal 2019 Actual	Fiscal 2020 Actual	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 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	1.00	1.00	1.00	1.00	1.00	1.00
Parts Clerk	0.00	0.00	0.00	0.00	0.00	0.00
Total FTE	7.00	7.00	7.00	7.00	7.00	7.00

ACCOMPLISHMENTS

- 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.

  This goal is ongoing. The Maintenance Worker 1 employee is broadening his knowledge base and being assigned more building repair and maintenance tasks. Building

Automation training by Johnson Controls was deferred due to the pandemic. Funding for this training will be pushed out to FY22. Maintenance Worker 1 staff had completed Building Operator 1 training and received his certification.

- Implement asset management software for the facility side of the division.

  This goal is ongoing. The Fleet Superintendent attended a specifications meeting which helped form the software requirements. The software is in the process of being publically bid but the division is ready to implement the facility assets when it becomes available.

- Represent the City on the Water Management Plan Committee.

  This goal was delayed due to Covid - 19 restrictions. Staff is currently working with our vendor to receive baseline testing for water samples.

- 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.

  This goal is an ongoing task and is fluid in nature. The division continues to work with both the City Manager's Office and Finance Department to refine our replacement schedules for optimal outcomes.

- Additional FY21 Accomplishments

  Oversaw and coordinated design and construction of Covid – 19 related projects such as UV equipment and duct upgrades, City Hall front counter barriers, and installation of cubical partitions.

  Provided additional staff support to the Three Oaks Recreation Area for high water levels.

  Augmented Fleets participation in developing purchasing specifications and management of non-Public Works vehicles.

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.
- Coordinate and oversee the following capital projects:
    - Air Cooled Condensing Unit Replacement
    - City Hall Carpet Replacement
    - PB Boiler and Air Handler Unit Improvements
    - Continue to manage additional responsibilities for fleet and facilities related projects.

ANNUAL BUDGET

Account	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actuals	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget	$ Change	% Change
54110. Wages-Full Time Employees	$554,144	$584,957	$599,892	$672,048	$609,981	$695,007	$22,959	3.42%
54115. Wages-Part Time Employees	25,483	3,693	7,648	0	0	5,907	$5,907	N/A
54150. Wages-Overtime	14,745	20,453	8,073	12,270	12,270	12,270	$0	0.00%
54200. Group Insurance	113,085	129,382	137,954	139,867	139,867	144,508	$4,641	3.32%
Personnel Services	707,457	738,485	753,567	824,185	762,118	857,692	$33,507	4.07%
55010. Professional Services	1,467	41,144	75,275	65,100	65,100	65,100	$0	0.00%
55140. Publishing Services	470	254	477	500	500	500	$0	0.00%
55160. Postage & Freight	476	285	224	280	280	280	$0	0.00%
55200. Training	2,745	2,848	4,372	5,124	3,024	5,124	$0	0.00%
55220. Dues and Subscriptions	495	500	370	705	705	705	$0	0.00%
55240. Insurance and Bonding Services	21,539	24,883	29,016	30,776	30,776	28,508	($2,268)	-7.37%
55260. Utilities	0	0	0	0	0	50,000	$50,000	N/A
55300. Maintenance Services-Buildings & Offices	71	0	0	0	0	377,457	$377,457	N/A
55310. Examinations	333	789	699	879	879	879	$0	0.00%
55320. Maintenance Services-Operating Equipme	9,817	6,152	7,366	4,605	4,565	4,355	($250)	-5.43%
55350. Rent - Clothing	4,036	2,848	2,730	3,680	3,680	3,680	$0	0.00%
55360. Radio Equipment Services	0	0	0	100	100	100	$0	0.00%
Contractual Services	41,449	79,703	120,530	111,749	109,609	536,688	$424,939	380.26%
56000. Office Supplies	764	409	111	850	850	850	$0	0.00%
56020. Cleaning Supplies	844	663	373	850	850	850	$0	0.00%
56040. Motor Fuel & Lubricants	3,575	2,162	2,342	2,825	2,825	2,825	$0	0.00%
56050. Computer Hardware & Software	6,661	15,948	10,129	10,605	10,010	10,902	$297	2.80%
56060. Small Tools and Equipment	16,691	7,060	9,578	9,570	9,575	4,570	($5,000)	-52.25%
56070. Automotive Supplies	4,249	4,153	1,901	5,300	4,500	2,500	($2,800)	-52.83%
56120. Clothing	3,437	2,767	3,398	4,570	4,570	4,570	$0	0.00%
56320. Operating Supplies	2,050	695	1,679	1,000	1,470	750	($250)	-25.00%
56950. Stationery and Printing	0	0	0	0	0	0	$0	N/A
Materials & Supplies	38,271	33,857	29,510	35,570	34,650	27,817	($7,753)	-21.80%
80115. Coronavirus	0	0	205	10,902	0	0	($10,902)	N/A
Other Expenses	71,359	64,480	205	10,902	0	0	($10,902)	N/A
Total - Fleet & Facility Services	$787,177	$852,045	$903,812	$971,504	$906,377	$1,422,197	$450,693	46.39%

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 increased as one summer seasonal position has been added for fiscal year 2021/22.
- Group health care costs are expected to rise in aggregate, 2.48% over amounts budgeted in the previous year. Increases beyond 2.48% in any one department or division are offset by decreases in another department or division.
- The following costs have been re-allocated from the Shared Services Division:
    - Natural gas costs have been budgeted in Utilities.
    - Building and Office Maintenance costs have been added. These include items for the maintenance of City facilities such as general repairs and maintenance, custodial supplies, HVAC maintenance, office cleaning services, generatot maintenance, and elevator maintenance among others.

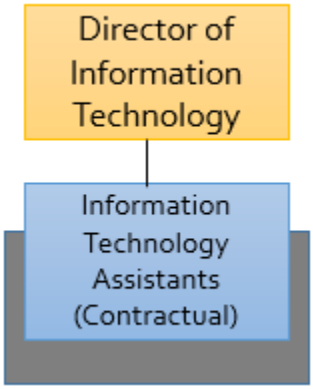
INFORMATION TECHNOLOGY DEPARTMENT

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 and phone service, all mobile devices and service, and copiers.

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 2018 Actual	Fiscal 2019 Actual	Fiscal 2020 Actual	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget
Information Technology Director	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

- Design replacement for Building Access Control System.

  Removed

- Design and implement replacement for City Council Chambers Audio System.

  Removed

- Update Technology Strategic Plan.

  Removed

- Evaluate and plan for Replacements/Upgrades for Building Automation Systems.

  Removed

- Continue to assist in the implementation and expansion of electronic licensing/permitting and forms processing software.

  Ongoing

- Continue to assist departments in their implementation and effective use of document imaging.

  Ongoing

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

  In Process

- Continue to maintain the City's network infrastructure with little or no downtime during normal City Hall operating hours.

  In Process and Ongoing

- Continue to expand the City's capabilities with the Geographic Information Systems (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.

  Completed and Continuing

- Encourage staff to create projects and add date into the GIS system creating a robust source for all departments to us. 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.

  Completed and Continuing

- 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.

  Completed and Continuing

- Major highlights of the specific Department objective 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.

    Completed.

  - Provide an Emergency Operations Center (EOP) connection to assist data collection, analysis and communication during an emergency, such as flooding or storm event, or a major power outage.

    Completed.

  - 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.

    Ongoing

  - Interface with new Public Works asset management software.

    Pending

  - Continued input of as-built info into GIS system to assist with field operations and accuracy of asset location.

    Ongoing

  - Crime mapping to assist Police Department operations and eliminate a supplementary software system.

    Nearing Completion

  - Annual update of drive-time analysis for Fire Rescue Department response reporting and other response time enhancements.

    Pending

  - General mapping updates, including but not limited to addressing, adding data points, updating layer info, zoning, parcel numbers, etc.

    Ongoing

OBJECTIVES

- Design and implement replacement for Building Access Control System.
- Design replacement for City Council Chambers Video/Audio System.
- Continue to expand the City's capabilities with the Geographic Information Systems (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.
- Continue to 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 layers to improve transparency with the public and collaboration among the departments.
- Coordinate and implement electronic plan review process in Accela.
- Revise plans and implement whole building Intercom system.
- 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.
- Begin a phased iPad replacement program to ensure iPads are replaced on a minimum 5-year replacement cycle.
- Acquire and install various new equipment throughout the City's Wide Area Network.
- Continue to maintain the City's network infrastructure with little or no downtime during normal City Hall operating hours.

ANNUAL BUDGET

Account	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actuals	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget	$ Change	% Change
54110. Wages-Full Time Employees	$151,039	$157,286	$162,399	$178,801	$165,652	$183,846	$5,045	2.82%
54115. Wages-Part Time Employees	0	0	0	0	0	0	$0	N/A
54200. Group Insurance	21,591	22,982	22,982	22,733	22,733	17,778	($4,955)	-21.80%
Personnel Services	172,630	180,268	185,381	201,534	188,385	201,624	$90	0.04%
55010. Professional Services	231,285	214,729	251,667	325,000	285,000	370,518	$45,518	14.01%
55160. Postage & Freight	0	21	0	0	0	0	$0	N/A
55200. Training	5,497	3,874	0	13,500	7,000	13,500	$0	0.00%
55220. Dues and Subscriptions	300	300	300	450	450	450	$0	0.00%
55240. Insurance and Bonding Services	6,278	6,789	5,537	9,635	9,635	8,717	($918)	-9.53%
55260. Utilities	0	0	0	0	0	183,020	$183,020	N/A
55300. Building & Office Maintenance	0	0	0	0	0	24,500	$24,500	N/A
Contractual Services	243,360	225,713	257,504	348,585	302,085	600,705	$252,120	72.33%
56000. Office Supplies	1,650	1,032	206	1,590	1,590	7,590	$6,000	377.36%
56050. Computer Hardware & Softwar	45,679	45,384	20,277	45,860	45,860	216,780	$170,920	372.70%
56060. Small Tools and Equipment	140	0	35	500	1,224	500	$0	0.00%
Materials & Supplies	47,469	46,416	20,517	47,950	48,674	224,870	$176,920	368.97%
880115. Coronavirus			949	0	0	0	$0	N/A
Other Expenses	0	0	949	0	0	0	$0	N/A
Total - Information Technology	$463,459	$452,397	$464,351	$598,069	$539,144	$1,027,199	$429,130	71.75%

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, 2.48% over amounts budgeted in the previous year. Increases beyond 2.48% in any one department or division are offset by decreases in another department or division.
- The following costs have been re-allocated from the Shared Services Division:
  - GIS services are budgeted in the Professional Services account.
  - Phone, cable and other IT services are budgeted in Utilities.
  - The costs of the maintenance contracts for the copy machines and telephone systems are budgeted in Building & Office Maintenance.
  - The costs of software support are in Computer Hardware & Software.

ADMINISTRATION DEPARTMENT
SHARED SERVICES DIVISION

STATEMENT OF ACTIVITIES

In fiscal year 2021/22, all costs previously budgeted for within the Shared Services Division have been re-allocated to other City Departments. In previous fiscal years, the Shared Services Division accounted for annual maintenance costs of the City's enterprise resource planning (ERP) software, as well as repair and maintenance of the Municipal Building. Expenses included 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 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actuals	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget	$ Change	% Change
55010. Professional Services	$78,361	$79,389	$60,900	$64,200	$63,000	$0	($64,200)	-100.00%
55220. Dues & Subscriptions	4,389	0	0	$1,299	1,299	$0	($1,299)	-100.00%
55260. Utilities	251,651	253,313	225,373	$276,925	217,305	$0	($276,925)	-100.00%
55300. Maintenance Services-Buildings & Office	246,339	319,422	332,342	$315,167	314,209	$0	($315,167)	-100.00%
Contractual Services	580,740	652,124	618,616	657,591	595,813	0	($657,591)	-100.00%
56050. Computer Hardware & Software	107,831	122,961	137,184	$126,630	139,788	$0	($126,630)	-100.00%
Materials & Supplies	107,831	122,961	137,184	126,630	139,788	0	($126,630)	-100.00%
80115. Coronavirus	0	0	867	$0	0	$0	$0	N/A
Other Expense	0	0	867	0	0	0	$0	N/A
Total - Shared Services	$688,571	$775,085	$756,667	$784,221	$735,601	$0	($784,221)	-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.

- All costs previously budgeted for within the Shared Services Division have been re-allocated to other City Departments.

ADMINISTRATION DEPARTMENT
SPECIAL PROJECTS DIVISION

STATEMENT OF ACTIVITIES

In fiscal year 2021/22, all costs previously budgeted for within the Special Projects Division have been re-allocated to other City Departments. In previous fiscal years, the Special Projects Division provided 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 included funds for the City's share of the Dial-A-Ride program, commuter parking and facility improvements.

ANNUAL BUDGET

Account	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actuals	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget	$ Change	% Change
54115. Wages-Part Time Employees	$11,646	$8,377	$0	$0	$0	$0	$0	N/A
Personnel Services	11,646	8,377	0	0	0	0	(13,842)	-100.00%
55010. Professional Services	599	500	350	600	600	0	(600)	-100.00%
55020. Reimbursed Expenses	0	0	0	0	0	0	0	N/A
55080. Pest Control Services	0	0	0	132,000	100,000	0	(132,000)	-100.00%
55300. Maintenance Services-Buildings & Offices	171,705	225,783	160,150	231,950	231,884	0	(231,950)	-100.00%
55750. Para Transit Services	54,589	57,719	54,154	59,077	59,077	0	(59,077)	-100.00%
Contractual Services	226,893	284,002	214,653	423,627	391,561	0	(307,550)	-72.60%
56000. Office Supplies	0	408	0	0	0	0	0	N/A
56040. Motor Fuel & Lubricants	0	0	0	0	0	0	0	N/A
56060. Small Tools and Equipment	6,385	3,802	14,929	4,500	4,500	0	(4,500)	-100.00%
Materials & Supplies	6,385	4,210	14,929	4,500	4,500	0	(4,500)	-100.00%
80115. Coronavirus Response	0	0	0	0	117,000	0	0	N/A
Total - Special Projects	$244,924	$296,589	$229,582	428,127	$513,061	0	($428,127)	-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.

- All costs previously budgeted for within the Special Projects Division have been re-allocated to other City Departments.

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

- Develop Implementation Plan for Master Plan
    - Create a long term plan to implement the priorities outlined by the City Council based on funding alternatives.

  In Progress: Preliminary research has been completed for certain master plan objectives. Staff will continue to develop costs and implementation strategies on a multi-year schedule.

- 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.

  In Progress: This goal will be pursued in 2021/22. The high water level prevented the City from pursuing this goal. Once the water level is maintained staff will complete modifications to restore amenities to their original state.

- 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.

In Progress: Staff opened proposals for design engineering for water level control in November 2020. Staff will then bid for construction to be completed in FY 2021/22.

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

  Completed: The grassy area was expanded and this project was completed under budget due to an existing umbrella being relocated by staff.

- Complete Marina Capital Improvements
    - Service boat motor replacement ($6,200).

  Completed: Staff purchased and installed the new service boat motor in spring of 2020.

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

  In Progress: PW and IT staff is working with the architect to design and bid the project.

- 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.

  Completed: Staff completed this objective in 2020. The new security services have been implemented and fully functional.

- 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.

  Completed: Staff implemented refunds via credit card in 2020 and will continue to promote the online pavilion rental process.

OBJECTIVES

- Enhance Training
    - Continue the curriculum based manager training to assist employees in making the transition from co-worker to leader.
    - Train four (4) new Lifeguard Instructors
    - Train employees to utilize Covid cleaning and social distancing protocol.
- Customer Service
    - Continue high customer satisfaction scores. In 2020, 99% of guests reported they are likely to return to the park, and 98% reported satisfaction with beach and marina customer service.
    - Ensure customers feel safe when visiting by following Covid cleaning protocols.
- Implementation of the following Capital items:
    - Construction of a water level control outlet pipe in 2021.
    - Engineering and architectural planning for construction of a storage facility.
    - Replace the Kubota utility vehicle. Maintenance costs have exceeded replacement costs.
    - Replace the existing pavilion side curtains with light weight curtains.
    - Install dampener devices on the upper lot light poles to reduce repair and maintenance costs.
    - Reinstall the irrigation pump to return the irrigation system back into service.
    - Install a new swim raft in shallow water and repair the existing swim raft to return to service.
    - Resurface the east and west trails that were inaccessible due to high water.
    - Replace the unit heaters in the Lake House and Marina buildings.
    - Implement the proposed sculpture walk program.
    - Reshape and level the pedestrian bridge.
- Restore the following items damaged by the high water:
    - Restore the trails and landscaping after water level control measures are in place.

- Repair damaged railings and decking at the marina, pedestrian bridge, and fishing outposts.
- Repair damaged electrical connections at submerged amenities.

- Revenues shall pay for all part-time salaries
  - Continue to structure staffing levels based on guest attendance needs. Reducing staff levels during poor weather events to reduce staff costs.

ANNUAL BUDGET

Account	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actual	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget	$ Change	% Change
54115. Wages-Part Time Employees	$393,185	$380,949	$316,394	$441,416	$192,338	$418,748	($22,668)	-5.14%
54150. Wages-Overtime	0	0	0	0	0	0	$0	N/A
54301. Employer's Social Security	29,981	29,169	24,419	0	0	32,035	$32,035	N/A
54302. Employer's IMRF	11,929	13,401	7,309	0	0	12,441	$12,441	N/A
Personnel Services	435,095	423,519	348,123	441,416	192,338	463,224	$21,808	4.94%
55010. Professional Services	19,387	56,284	69,864	93,000	71,246	86,535	($6,465)	-6.95%
55140. Publishing Services	2,373	2,174	1,082	2,050	758	2,050	$0	0.00%
55160. Postage & Freight	0	0	0	100	85	100	$0	0.00%
55200. Training	4,871	4,583	4,344	6,540	372	6,540	$0	0.00%
55240. Insurance and Bonding Services	12,814	15,409	4,310	7,500	4,982	6,785	($715)	-9.53%
55260. Utilities	30,771	35,162	32,015	28,750	28,208	32,580	$3,830	13.32%
55310. Examinations	14,335	13,616	14,326	15,500	10,988	15,500	$0	0.00%
55420. Plant Maintenance Services	126,017	117,328	99,722	103,961	85,471	94,335	($9,626)	-9.26%
Contractual Services	210,568	244,556	225,661	257,401	202,110	244,425	($12,976)	-5.04%
56000. Office Supplies	548	390	767	1,000	633	1,000	$0	0.00%
56020. Cleaning Supplies	4,662	4,100	3,333	4,000	2,170	4,000	$0	0.00%
56040. Motor Fuel & Lubricant	2,377	2,918	3,102	3,000	1,848	3,000	$0	0.00%
56050. Computer Hardware & Softwar	22,661	16,675	8,253	12,095	10,463	13,880	$1,785	14.76%
56060. Small Tools and Equipment	21,748	34,468	31,885	32,410	11,990	46,793	$14,383	44.38%
56070. Automotive Supplies	7,027	6,627	4,204	4,500	4,324	4,500	$0	0.00%
56120. Clothing	10,340	4,210	8,324	6,500	3,508	7,500	$1,000	15.38%
56320. Operating Supplies	8,519	5,930	8,926	4,350	4,700	4,600	$250	5.75%
56420. Plant Maintenance Supplies	0	0	4,698	9,625	3,818	14,275	$4,650	48.31%
Materials & Supplies	77,882	75,318	73,492	77,480	43,454	99,548	$22,068	28.48%
80105. Flooding Event	0	0	0	0	7,537	221,912	$221,912	N/A
80115. Coronavirus	0	0	0	0	0	0	$0	N/A
Other Expenses	0	0	0	0	7,537	221,912	$221,912	N/A
Total - Three Oaks Recreation Area	$723,545	$743,393	$647,276	$776,297	$445,439	$1,029,109	$252,812	32.57%

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 Personnel Services have been increased. The increase best reflects costs due to the state minimum wage increase.
- Funds budgeted in the Professional Services account have been reduced. The decrease is due to decreased costs in the water management program.
- Funds budgeted for Utilities have been increased. Costs for a T-1 line connection are included for fiscal year 2021/22.
- Funds budgeted in the Plant Maintenance Services account have decreased. Several items previously budgeted have been re-allocated to capital.
- Funds budgeted for Computer Hardware & Software have been increased. The purchase of a replacement camera is anticipated.
- Funds budgeted for Small Tools and Equipment have been increased. The increase best reflects amounts that are anticipated to be expended in fiscal year 2021/22 for the replacement of garbage recepticles, picnic tables, kayaks, pavilion side panels, and AEDs.
- Funds budgeted for Clothing have been increased. Additional costs for lifeguard uniforms with additional lifeguards expected to be hired.
- Funds budgeted for Plant Maintenance Supplies have been increased. The increase best reflects amounts that are anticipated to be expended in fiscal year 2021/22 for minor repairs throughout the park. The 2021/22 budget includes funds that will provide for repairs caused by weather and equipment use.

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 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actuals	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget	$ Change	% Change
54305. ER Contribution Police Pension	$2,090,027	$2,415,873	$2,386,597	$2,690,477	$2,690,477	$2,930,906	$240,429	8.94%
54306. ER Contribution Fire Pension	1,608,599	1,882,241	1,843,356	1,882,261	1,882,261	2,023,967	$141,706	7.53%
Personnel Services	3,698,626	4,298,114	4,229,953	4,572,738	4,572,738	4,954,873	$382,135	8.36%
Total - Pension Obligation	$3,698,626	$4,298,114	$4,229,953	$4,572,738	$4,572,738	$4,954,873	$382,135	8.36%

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 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actual	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget	$ Change	% Change
55015. Paying Agent Fees	$158	$95	$0	$200	$200	$200	$0	0.00%
Contractual Services	158	95	0	200	200	200	$0	0.00%
58100. Debt Service - Principal	380,534	403,385	39,476	40,317	40,317	41,157	$840	2.08%
58110. Debt Service - Interest	37,178	26,140	13,969	13,180	13,180	12,374	($806)	-6.12%
Debt Service	417,712	429,525	53,445	53,497	53,497	53,531	$34	0.06%
Total - Debt Service	$417,870	$429,620	$53,445	$53,697	$53,697	$53,731	$34	0.06%

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

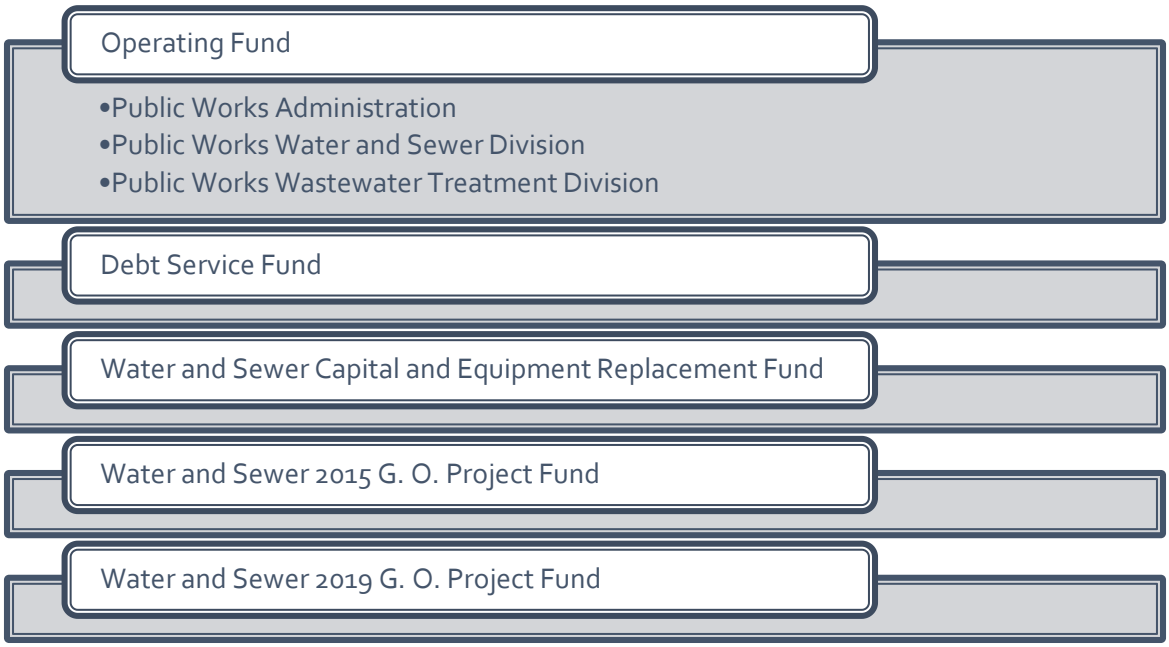
FISCAL YEAR 2021/22

WATER & SEWER FUNDS

WATER AND SEWER FUNDS

OVERVIEW

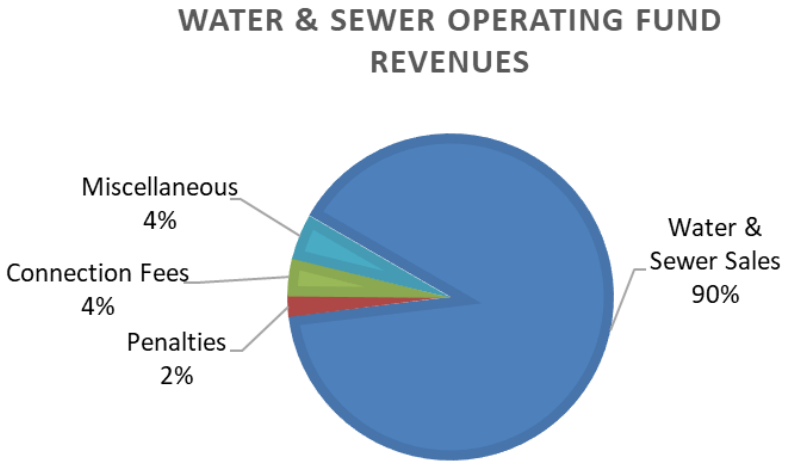
Water and sewer activities are accounted for in proprietary funds of the City. In order to best track these activities, the City maintains five (5) separate funds relating to water and sewer. Budget information is provided separately for each of the funds in the pages that follow and in the Capital and 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

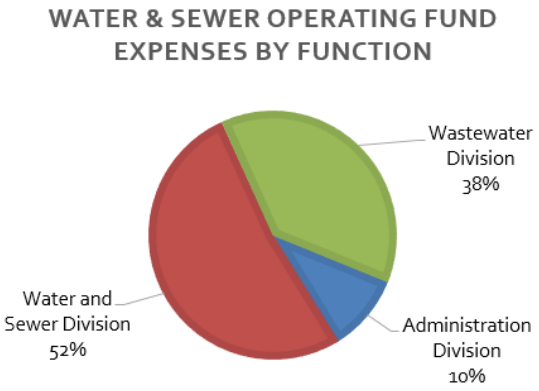
ANNUAL BUDGET SUMMARY

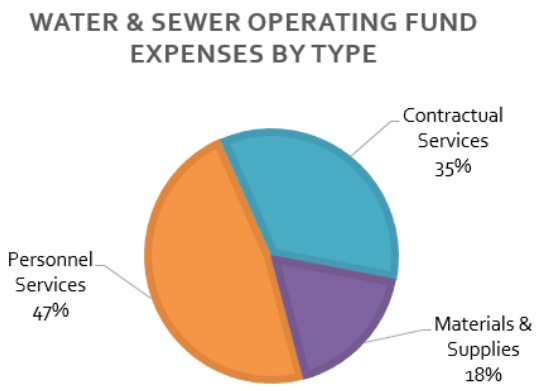
Account	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actual	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget	$ Change	% Change
REVENUES								
41700. Grant Proceeds - State of IL	$0	$0	$25,000	$0	$0	$0	$0	0.00%
41800. Grant Proceeds - Federal	0	0	0	0	7,000	0	$0	0.00%
41900. Grant Proceeds - Other	3,500	0	3,500	0	0	0	0	0
Total Intergovernmental Revenue	3,500	0	28,500	0	7,000	0	0	0.00%
45750. Meter Rental Fees	14,147	11,867	1,969	6,500	7,700	6,500	0	0.00%
46010. Water Sales	5,830,648	6,302,945	6,492,352	6,631,010	6,415,220	6,731,830	100,820	1.52%
46015. Water Penalties	325,144	339,631	281,027	297,175	231,661	297,175	0	0.00%
46020. Sewer Sales	5,567,931	6,028,597	6,222,662	6,428,591	6,157,480	6,338,034	(90,557)	-1.41%
46300. Water Meter Sales	10,850	40,571	51,932	56,944	70,000	50,000	(6,944)	-12.19%
46400. Water Tap-on Fees	0	0	0	0	-	0	0	0.00%
46480. Water Turn On Fee	14,500	13,389	10,500	10,700	10,700	10,700	0	0.00%
46485. Red Tag Fees	18,905	18,957	15,976	13,000	13,000	15,000	2,000	15.38%
46510. Connection Fees - Water	0	940,963	365,486	997,500	563,684	212,500	(785,000)	-78.70%
46520. Connection Fees - Sewer	0	0	509,418	0	777,159	325,000	325,000	N/A
48700. Rental Income-City Property	262,130	275,238	288,999	303,452	303,452	318,626	15,174	5.00%
Total User Fees	12,044,255	13,972,158	14,240,321	14,744,872	14,550,056	14,305,365	(439,507)	-2.98%
47010. Interest Income	40,259	133,795	219,534	77,513	250,000	125,000	47,487	61.26%
47990. Unrealized Gain/Loss Invest	(43,360)	95,283	240,940	0	-	0	0	0.00%
Total Interest Income	(3,101)	229,078	460,474	77,513	250,000	125,000	47,487	61.26%
48110. Capital Facility Fees	0	10,992	39,249	20,000	93,911	20,000	0	100.00%
48950. Reimbursements	11,363	20,488	145,683	10,000	4,500	5,000	(5,000)	-50.00%
48990. Miscellaneous Income	59,731	24,434	140,651	15,000	21,000	15,000	0	0.00%
48995. Gain on Sale of Assets	0	3,400	12,910	0	20,825	0	0	N/A
Total Miscellaneous	71,094	59,314	338,493	45,000	140,236	40,000	(5,000)	-11.11%
Total Revenues	$12,115,748	$14,260,550	$15,067,788	$14,867,385	14,947,292	$14,470,365	($397,020)	-2.67%



ANNUAL BUDGET SUMMARY (CONTINUED)

Account	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actual	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget	$ Change	% Change
EXPENSES								
Public Works Administration	$770,909	$813,751	$805,178	$882,801	787,959	$962,018	$79,217	8.97%
Water & Sewer Operations	3,956,476	4,017,675	4,443,199	5,363,156	5,229,262	4,944,353	($418,803)	-7.81%
Wastewater Treatment	2,838,023	2,769,984	2,898,327	3,717,819	3,573,317	3,605,350	($112,469)	-3.03%
Debt Service	0	0	0	0	-	0	$0	0.00%
Depreciation	0	0	0	0	-	0	$0	0.00%
Total Expenditures	$7,565,408	$7,601,410	$8,146,704	$9,963,776	9,590,538	$9,511,721	($452,055)	-4.54%
Revenues Over (Under) Expenses before Other	$4,550,340	$6,659,140	$6,921,084	$4,903,609	5,356,754	$4,958,644		
OTHER FINANCING SOURCES (USES)								
Transfer In								
Water & Sewer Capital Replacement Fund	$0	$0	$0	$0	-	$0		
Transfer Out								
Water & Sewer Debt Service Fund	(3,881,663)	(637,505)	(3,539,988)	(4,237,064)	(3,623,975)	(4,224,856)		
Water & Sewer Capital Replace. Fund	(414,805)	(85,486)	(6,165,763)	(7,287,385)	(2,958,903)	(3,544,417)		
Change in IRMA Reserve	0	0	0	108,400	-	0		
Asset Impairment	59,493	0	0	0	-	0		
Total Other Financing Sources (Uses)	($4,236,975)	($722,991)	($9,705,751)	($11,416,049)	(6,582,878)	($7,769,273)		
Change in Payables/Receivables	$315,830	($272,596)	($409,222)	$0	(631,170)	$0		
Net Change in Cash	$629,195	$5,663,553	($3,193,889)	($6,512,440)	(1,857,294)	($2,810,629)		
Beginning Cash Balance	$4,329,062	$4,958,257	$10,621,810	$7,751,333	7,427,921	$5,570,627		
Ending Cash Balance	$4,958,257	$10,621,810	$7,427,921	$1,238,893	5,570,627	$2,759,998		





	Personnel Services	Contractual Services	Materials & Supplies	Grand Total
Administration Division	$631,400	$305,817	$24,801	$962,018
Water and Sewer Division	2,228,438	1,747,105	968,810	4,944,353
Wastewater Division	1,662,664	1,241,294	701,392	3,605,350
	$4,522,502	$3,294,216	$1,695,003	$9,511,721

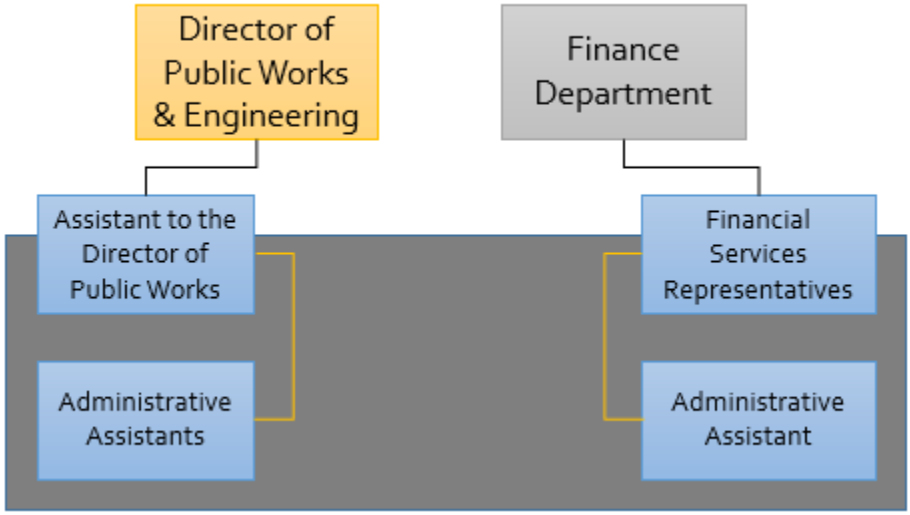
PUBLIC WORKS ADMINISTRATION DIVISION

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 two departments: Public Works and Finance. Public Works staff bear the brunt of responsibility and oversight for maintaining and improving the infrastructure and managing daily tasks. Finance administers billing for services and debt management.

ORGANIZATIONAL CHART

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



PERSONNEL SUMMARY

Position	Fiscal 2018 Actual	Fiscal 2019 Actual	Fiscal 2020 Actual	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget
Director of Public Works	1.00	1.00	1.00	1.00	1.00	1.00
Assistant to the Public Works Dire	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	2.25	1.00	1.00	1.00	1.00	1.50
Financial Services Rep	0.00	1.25	1.25	1.25	0.25	1.25
Total FTE	4.25	4.25	4.25	4.25	3.25	4.75

In FY2020/21, the Office Assistant position, originally budgeted in Public Works Administration, was re-allocated to this Administration Department. In fiscal year 2021/22, 50% of the Administrative Assistant will be allocated to Public Works Administration.

ACCOMPLISHMENTS

- Implement revised Public Works Department organizational structure.

  This goal is complete. Transfer of Engineering Division in to Public Works was successfully implemented. Reallocation of two maintenance worker positions was completed.

- Implement an asset management program.

  This goal is on-going. Staff is currently preparing bid documentation for vendors. This goal will extend into FY 2021-2022.

- Implement revised snow routes based on optimization efforts.

  This goal was put on hold due to the pandemic and will be revisited in FY 2021-2022.

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

  This goal is met and on-going. 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.

  This goal is met and on-going. The Pretreatment Program was partially contracted in FY 2020-2021 and will continue in FY 2021-2022.

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

  This goal is on-going. Staff continues to revise and update policies and JSAs as needed.

- Start preparation of documentation for APWA re-accreditation.

This goal is on-going. Re-accreditation is anticipated to occur fall of 2021.

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

  This goal is on-going. The Department merged with the Engineering Division during this budget year. Staff will continue to analyze departmental functions and complete a strategic plan during upcoming years.

OBJECTIVES

- 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 policies and Job Safety Analyses (JSAs).
- Complete documentation and preparation for APWA re-accreditation.
- Complete study to determine costs and requirements to extend sanitary sewer to the Northwest area.
- Work with the Water Division to further understand new and developing EPA requirements on PFAS removal and lead service line replacements.
- Work with the Wastewater Division on phosphorus and nitrogen removal from wastewater.
- Continue providing oversight and recommendations for other City Departmental projects and purchases when requested.

ANNUAL BUDGET

Account	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actual	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget	$ Change	% Change
54110. Wages-Full Time Employees	$370,599	$381,144	$399,475	$439,609	$353,710	$462,911	$23,302	5.30%
54115. Wages-Part Time Employees	7,182	11,174	0	0	195	0	0	N/A
54150. Wages-Overtime	75	9	5	0	195	200	200	0.00%
54200. Group Insurance	92,895	70,239	70,239	63,263	63,263	69,090	5,827	9.21%
54301. Employer's FICA	21,307	21,731	27,198	27,256	29,544	35,428	8,172	29.98%
54302. Employer's IMRF	45,584	45,340	45,945	66,821	50,585	63,771	(3,050)	-4.56%
54303. Employer's Medicare	4,983	5,083	0	0	0	0	0	N/A
Personnel Services	542,625	534,720	542,861	596,949	497,492	631,400	34,451	5.77%
55010. Professional Services	77,234	131,100	130,221	116,560	124,500	179,100	62,540	53.65%
55040. Annual Audit Services	6,965	6,000	6,300	11,321	11,321	11,681	360	3.18%
55140. Publishing Services	32	0	0	200	200	200	0	0.00%
55160. Postage & Freight	63,941	63,549	63,043	68,000	66,000	68,000	0	0.00%
55200. Training	1,674	3,355	2,599	3,220	1,220	3,195	(25)	-0.78%
55220. Dues and Subscriptions	875	969	1,187	975	975	1,000	25	2.56%
55240. Insurance and Bonding Services	42,051	39,532	21,906	42,541	42,541	42,541	0	0.00%
55260. Utilities	6,159	6,159	6,159	6,159	6,159	0	(6,159)	-100.00%
55300. Maintenance Services-Buildings	9,525	9,525	12,000	12,000	12,000	0	(12,000)	-100.00%
55340. Maintenance Services-Office Equip.	0	0	0	100	100	100	0	0.00%
Contractual Services	208,456	260,189	243,414	261,076	265,016	305,817	44,741	17.14%
56000. Office Supplies	508	798	799	900	900	900	0	0.00%
56050. Computer Hardware & Software	1,981	452	433	1,176	1,176	1,176	0	0.00%
56060. Small Tools and Equipment	175	262	402	350	350	350	0	0.00%
56950. Stationery and Printing	17,114	17,255	17,268	22,350	20,375	22,375	25	0.11%
58900. Miscellaneous	50	75	0	0	2,650	0	0	0.00%
Materials & Supplies	19,828	18,842	18,902	24,776	25,451	24,801	25	0.10%
Total - Public Works Administration	$770,909	$813,751	$805,178	$882,801	$787,959	$962,018	$79,217	8.97%

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 includes 50% of an Administrative Assistant position from City Adminstration in the General Fund. This re-allocation aligns the actual responsibilities of the position with the appropriate department budget.
- Group health care costs are expected to rise in aggregate, 2.48% over amounts budgeted in the previous year. Increases beyond 2.48% 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 2021 is 13.77% of covered payroll.
- The Professional Services Account has increased due to re-accreditation fees and on-site visit expenses.

WATER AND SEWER DIVISION

STATEMENT OF ACTIVITIES

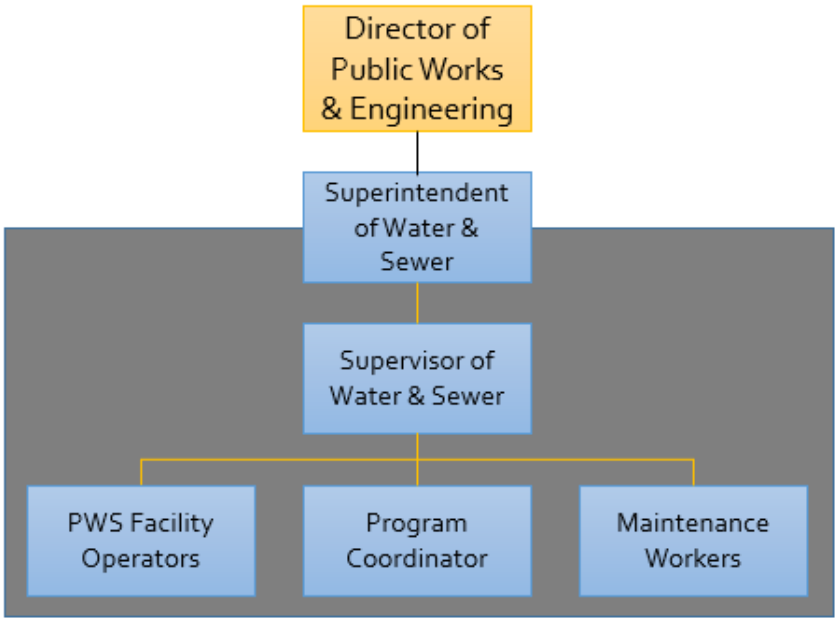
The Water and Sewer Division performs five primary functions:

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 2018 Actual	Fiscal 2019 Actual	Fiscal 2020 Actual	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 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	0.00	0.00	0.00	0.00	0.00
Maintenance Worker	4.00	5.00	6.00	7.00	7.00	7.00
Financial Services Rep	0.00	1.00	1.00	1.00	1.00	0.00
Utility Customer Service Representative	1.00	0.00	0.00	0.00	0.00	0.00
Total FTE - Water & Sewer Fund	15.00	15.00	16.00	17.00	17.00	16.00
The following position was funded through the General Fund before being re-allocated to Water & Sewer Fund in fiscal year 2019/20.						
Maintenance Worker	1.00	1.00	0	0	0	0
Total FTE - General Fund	1.00	1.00	0	0	0	0
Total Division FTE	16.00	16.00	16.00	17.00	17.00	16.00

While the above chart shows additional staff assigned to the Wastewater Division in FY2020/21, this is merely the shift of an employee previously assigned to Street in the General Fund. No new positions are anticipated for the division.

ACCOMPLISHMENTS

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

  This goal is complete and ongoing. The City has not received any EPA violations this year to date.

- Continue to review and prioritize our Water Treatment Plant, water distribution, and collection system capital improvement plans to provide a cost-effective strategy providing reliable potable water and collection systems to our existing water customers and potential future growth.

  This goal is ongoing. We continue to evaluate and prioritize the capital improvement plans based on additional EPA regulations, condition of infrastructure, and potential City 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.

    The new WTP#2 project will be out for bid spring of 2021, with bid opening of May 27. The delay of this project was due to the City applying for grant money to help fund the construction work.

  - New Deep Well #19 – Construction of a new deep well, building, and raw water main transmission line to WTP#2.

    This project is on schedule. The selection of the final engineering consultant will be complete in March 2021. Final construction will be complete in FY 2023. The City is waiting on IEPA approval of the project plan.

  - Water Treatment Plant #5 – Equipment replacement of failing iron filter, rehabilitation of ion exchange softener, maintenance of ground storage tank, and installation of a VFD for Well #16.

    The project is on schedule and will be complete in FY2022.

  - 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.

    The project is on schedule and will be complete in FY2021.

- McCormick Water Tower area water main improvements – Includes new larger sized (12-inch) water main for improved fire flows and reliability, and replacement of affected lead water service lines.

  Construction will start in spring of 2021 and be completed in FY2022.

- Main Street and Crystal Lake Avenue intersection water main improvements – included with intersection improvements.

  The project is completed.

- Power-wash a City water storage tank to remove mildew growth and promote a clean appearance of our water storage tanks.

  This goal is ongoing. McCormick Park Water Tower scheduled to be cleaned spring of 2021.

- 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 ongoing. We continue to utilize all technology available to us to track and all work activities.

- 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 have additional lining and lateral grouting work scheduled for our Lift Station #9 area to help reduce inflow and infiltration.

- 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.

- 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 more than five percent of our sanitary system, and controlling the sources of blockages such as roots and grease.

  This goal is ongoing. The Division is on schedule to meet and exceed the requirements of this program.

- 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 is posted on the City's Website.

- Implement lead service line replacement policy and program.

  This goal is on-going. The program is currently in the planning phase with capital budget funds requested for future years.

- Complete and submit to EPA for approval a Risk and Resilience Assessment (RRA) and prepare an Emergency Response Plan (ERP).

  This goal will be complete by April 30, 2021.

OBJECTIVES

- Meet all EPA water standards and receive zero EPA violations. This includes a required increase flushing of the distribution system to meet the minimum chlorine (CL2) residual.
- Comply with all new IEPA regulations and recommendations related to Per- and Polyfluoroalkyl Substances (PFAS).
- Continue to review and prioritize our Water Treatment Plant, water distribution, and collection system capital improvement plans to provide a cost-effective strategy providing 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 – Complete final engineering and initiate construction of a new deep well, building, and raw water main transmission line to WTP#2.
  - McCormick Water Tower area water main improvements – Includes new larger sized (12-inch) water main for improved fire flows and reliability, and replacement of affected lead water service lines.
- 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 more than five percent 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 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 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actual	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget	$ Change	% Change
54110. Wages-Full Time Employees	$1,205,071	$1,250,820	$1,308,388	$1,446,458	$1,357,903	$1,419,056	($27,402)	-1.89%
54115. Wages-Part Time Employees	11,820	21,951	$17,254	0	$4,600	18,126	18,126	N/A
54150. Wages-Overtime	105,883	102,302	$101,472	120,000	$117,000	117,000	(3,000)	-2.50%
54200. Group Insurance	301,364	318,827	$345,014	335,178	$335,178	341,350	6,172	1.84%
54301. Employer's Social Security	78,707	81,440	$104,136	97,121	$105,961	118,895	21,774	22.42%
54302. Employer's IMRF	161,736	159,789	$160,441	215,388	$190,730	214,011	(1,377)	-0.64%
54303. Employer's Medicare	18,407	19,046	$0	22,714	$0	0	(22,714)	-100.00%
Personnel Services	1,882,988	1,954,175	2,036,705	2,236,859	2,111,372	2,228,438	(8,421)	-0.38%
55010. Professional Services	171,809	166,768	$168,333	340,309	$336,222	352,309	12,000	3.53%
55140. Publishing Services	339	389	$596	600	$600	600	0	0.00%
55160. Postage & Freight	5,330	6,253	$5,213	5,500	$5,500	5,500	0	0.00%
55200. Training	4,618	5,767	$4,377	11,210	$6,350	11,210	0	0.00%
55220. Dues and Subscriptions	5,965	6,664	$4,526	11,591	$11,591	11,591	0	0.00%
55240. Insurance and Bonding Services	57,693	61,298	$68,640	102,033	$102,033	92,308	(9,725)	-9.53%
55260. Utilities	531,834	545,908	$565,661	630,000	$630,000	630,000	0	0.00%
55310. Examinations	1,860	2,075	$1,824	2,390	$2,390	2,390	0	0.00%
55320. Maintenance Services-Operating Equ	5,906	7,139	$10,705	12,785	$12,785	12,785	0	0.00%
55350. Rent - Clothing	948	649	$1,191	1,400	$1,400	1,400	0	0.00%
55360. Radio Equipment Services	0	1,474	$0	3,250	$3,250	3,250	0	0.00%
55390. Sidewalk Maintenance and Repair	13,465	7,585	$16,165	9,000	$9,000	9,000	0	0.00%
55420. Plant Maintenance Services	261,309	153,867	$190,631	442,262	$442,262	442,262	0	0.00%
55400. Storm Sewer Services	0	0	$70,482	65,000	$65,000	65,000	0	0.00%
55440. Lines and Systems Maintenance	276,275	373,724	$469,596	561,000	$557,500	105,500	(455,500)	-81.19%
55630. State Filing Fee	0	0	$0	1,000	$1,000	1,000	0	0.00%
55680. Rent - Buildings and Equipment	254	1,789	$1,785	1,000	$1,000	1,000	0	0.00%
Contractual Services	1,337,605	1,341,349	1,579,725	2,200,330	2,187,883	1,747,105	(453,225)	-20.60%
56000. Office Supplies	1,312	1,675	$319	2,380	$2,380	2,380	0	0.00%
56030. Landscape Materials	429	767	$1,551	1,200	$1,200	1,200	0	0.00%
56040. Motor Fuel & Lubricants	22,037	22,274	$32,443	31,226	$31,226	31,226	0	0.00%
56050. Computer Hardware & Software	22,035	14,188	$11,941	30,586	$28,226	48,429	17,843	58.34%
56060. Small Tools and Equipment	21,355	24,222	$16,347	25,640	$25,640	25,640	0	0.00%
56070. Automotive Supplies	64,291	28,323	$57,022	65,760	$65,760	65,760	0	0.00%
56080. Public Works Materials	21,203	29,788	$41,841	44,200	$44,200	44,200	0	0.00%
56120. Clothing	10,460	9,925	$10,543	14,160	$14,160	14,160	0	0.00%
56140. Water Meter Parts	36,161	44,644	$55,730	105,625	$85,625	105,625	0	0.00%
56150. Fire Hydrants	27,419	29,472	$19,752	35,000	$35,000	35,000	0	0.00%
56160. Salt	351,294	344,120	$393,517	375,000	$400,000	400,000	25,000	6.67%
56170. Chemicals And Sealants	42,330	45,495	$50,162	53,920	$53,920	53,920	0	0.00%
56180. Laboratory Supplies	7,555	8,214	$7,989	8,000	$8,000	8,000	0	0.00%
56220. Water Tap Materials	23,541	21,181	$20,635	23,500	$23,500	23,500	0	0.00%
56320. Operating Supplies	4,111	2,247	$4,946	7,700	$7,700	7,700	0	0.00%
56420. Plant Maintenance Supplies	79,851	94,109	$96,355	100,600	$100,600	100,600	0	0.00%
56950. Stationery and Printing	499	1,507	$2,324	1,470	$1,470	1,470	0	0.00%
Materials & Supplies	735,883	722,151	823,417	925,967	928,607	968,810	42,843	4.63%
80115. Corona Virus Pandemic	0	0	1,352	0	1,400	0	0	N/A
Total - Water & Sewer Operations	$3,956,476	$4,017,675	$4,443,199	$5,363,156	$5,229,262	$4,944,353	($418,803)	-7.81%

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.

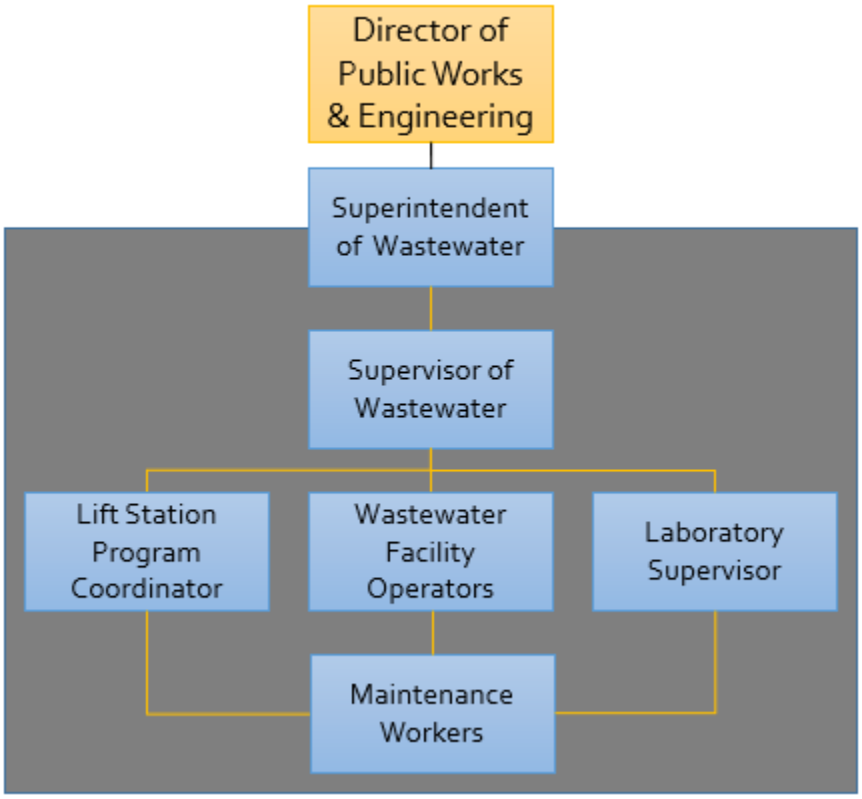
- Funds budgeted for Wages-Part Time Employees have been increased as two (2) summer seasonal and two (2) spring seasonal positions have been included for fiscal year 2021/22.
- Group health care costs are expected to rise in aggregate, 2.48% over amounts budgeted in the previous year. Increases beyond 2.48% 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 2021 is 13.77% of covered payroll.
- Funds budgeted for Professional Services have been increased due to anticipated PFAS sampling costs.
- Funds budgeted for Lines and Systems Maintenance have decreased. The decrease best reflects amounts for sewer lining has been re-allocated to the Water and Sewer Capital Fund.
- Additional funds have been budgeted in the Computer Hardware & Software account. The increase will also allow for the implementation of Sewer TV software and an accompanying 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 met 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 2018 Actual	Fiscal 2019 Actual	Fiscal 2020 Actual	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 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	0.00	0.00	0.00	0.00
Program Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
WW Facility Operator	2.00	2.00	2.00	2.00	2.00	2.00
Maintenance Worker	2.00	2.00	3.00	7.00	7.00	7.00
Total FTE - Water & Sewer Fund	9.00	9.00	9.00	13.00	13.00	13.00
The following position was funded through the General Fund before being re-allocated to Water & Sewer Fund in fiscal year 2020/21						
Maintenance Worker	3.00	3.00	3.00	0.00	0.00	0.00
Total FTE - General Fund	3.00	3.00	3.00	0.00	0.00	0.00
Total Division FTE	12.00	12.00	12.00	13.00	13.00	13.00

While the above chart shows additional staff assigned to the Wastewater Division in FY 2020/21, this is merely the shift of an employee previously assigned to Street in the General Fund. No new positions are anticipated for the division.

ACCOMPLISHMENTS

The Wastewater Division is separated into five distinct sections:

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

<u>Wastewater Administration</u>

- Continue to provide direction and oversight to assist Wastewater staff to obtain higher levels of wastewater and Public Works certifications.

  This goal was partially met under the 2020 pandemic circumstances. Management worked on training staff internally on wastewater operations, administration, and other areas of

the wastewater treatment field. Some things utilized to assist and improve the training were an operations spreadsheet for each wastewater plant distributed to the newer maintenance workers. Due to the COVID-19 pandemic, on-site training sessions and certification testing were shut down. Because of this, we had no new or upgraded certifications obtained by staff in this budget year.

- Continue to prevent NPDES permit violations, sanitary sewer overflows, and basement back-ups.

  This goal is ongoing. Staff continued their positive history of avoiding significant NPDES permit violations, sanitary sewer overflows, and basement back-ups.

- Complete an asset management inventory and prioritization tool transfer to the new full-scale PW asset management software.

  This goal is ongoing. Staff has continued to utilize their existing asset management software with great success while the Department continues to coordinate a full-scale department-wide change over to the new 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.

  This goal is ongoing. The Public Works Analyst continues to learn the requirements of the USEPA pretreatment program. The Division has utilized a consultant to review work and provide direction when needed.

<u>Wastewater Treatment</u>

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

  This goal is met and ongoing. Staff continues to ensure permit requirements are met on a daily basis.

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

  This goal is met and ongoing. To date water quality requirements have been met for the City's permit.

- Oversee and complete the aluminum sulfate storage tank project at WWTP #2 scheduled for FY 2020-2021.

  This goal is complete. The project was done in October 2020.

- Oversee and complete the MCC and PEP's pump replacement project at WWTP #3 scheduled for Budget Year FY 2020-2021. Oversight will include eliminating incidents of inferior operations or the need for change orders as part of the project.

This goal is ongoing. This project is not scheduled to kick off construction until the spring of 2021. The COVID-19 pandemic has caused extensive delays. The equipment has been ordered by the contractor and is anticipated to be delivered in May or June.

Wastewater Lift Stations

- Complete the large-scale upgrade construction projects at Lift Station #9, Lift Station #14, and Lift Station #16. These upgrades are needed to reduce incidents of inferior operations, sanitary sewer overflows, or the need for change orders as part of the project.

  This goal was partially met. Lift Station #9's improvements were completed and has been operating successfully without issue. City staff has worked hard throughout the budget year to coordinate the design of Lift Station #14 & #16 improvements. Extra time and effort is being utilized to eliminate any unforeseen issues once construction at both sites begin. Construction for Lift Station #14 is anticipated for FY23 and Lift Station #16 for FY22.

- Continue to work on eliminating all sanitary sewer overflows (SSOs) and basement back-ups as a direct result of lift station operations. Improve the effectiveness and efficiency of lift station inspections and equipment.

  This goal is ongoing. To date during this budget year, no sanitary sewer overflows or basement back-ups have been reported. This is due to the hard work, dedication, and maintenance practices wastewater staff continue to provide.

- Oversee and complete the MCC and headwork's pump replacement project at Lift Station #12 scheduled for FY 2020-2021. Oversight will include eliminating incidents of inferior operations or the need for change orders as part of the project.

  This goal is ongoing. This project is not scheduled to kick off construction until the spring of 2021. The COVID-19 pandemic has caused extensive equipment lead times. The equipment has been ordered by the contractor and is anticipated to be delivered this summer.

- Complete the control panel replacement and wet-well lining improvements at Lift Station #7.

  This goal was met due to the hard work and dedication of the Wastewater Division's entire crew. The entire staff coordinated the required rehabilitation of the station. Preliminary consultant estimates for a full-scale rehabilitation of the lift station exceeded $1,000,000. Staff converted the old can-type lift station over to a submersible pump station. New

pumps, pump rails, piping, electrical components, and control panel were all installed by in-house staff.

- Complete the control panel replacement and asphalt driveway improvements at Lift Station #15.

  This goal was met due to the hard work and dedication of the Wastewater Division's entire crew. The entire staff coordinated the required rehabilitation of the station. Preliminary consultant estimates for a full-scale rehabilitation of the lift station exceeded $1,000,000. Staff converted the old can-type lift station over to a submersible pump station. New pumps, pump rails, piping, electrical components, and control panel were all installed by in-house staff.

Wastewater Pretreatment

- Submit the City of Crystal Lake approved Local Limits report and updated Sewer Use Ordinance to the USEPA for approval.

  This goal was met. City Council approved and updated Local Limits on November 17, 2020. The Local Limits testing results and associated documentation was submitted and approved by USEPA.

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

  This goal is ongoing. The City and Wastewater Division continues to maintain legal authority through the Sewer Use Ordinance and the Pretreatment Program. Wastewater staff issued a number of violations this budget year to industrial facilities, food service facilities, and homeowners for a variety of violations defined in the City of Crystal Lake's pretreatment program. All have been rectified with good communication, education, and coordination between the facilities and City staff.

- Update and re-commit to the Fats, Oils & Grease (FOG) program as staff levels and funding allow.

  This goal is ongoing. The City restarted the FOG Program in August by conducting in-person inspections on food service establishments (FSE). The program was suspended in November due to a significant increase in COVID-19 cases in McHenry County. Twenty percent of FSEs in the City were inspected before the suspension.

- Complete the USEPA required Annual Pretreatment report.

  This goal is complete. The required 2019 Annual Pretreatment report was submitted to USEPA in April 2020. The next one is due in April 2021 and staff are currently collecting data and putting together that to submit to USEPA prior to deadline.

Laboratory

- Optimize the use of the newly purchased ICP-OES unit in the FY 2019-2020 budget year by running metals required on NPDES Permit.

  This goal is complete. The new Laboratory Supervisor trained with the manufacturer on the new unit and started running all metals in-house within six months of hire.

- 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.

  This goal is met and ongoing. The new Laboratory Supervisor trained with the manufacturer on the new unit and started running all metals in-house within six months of hire. Moving forward, all metals will be run in-house and significant contracted lab savings will be seen moving forward.

- Create an SOP for Metal analyses with the newly purchased ICP-OES unit.

  This goal has been met. The new Laboratory Supervisor wrote the SOP in December 2020. The equipment is very technical and requires extensive training, but the SOP will give other staff a general idea of the primary functions of the new unit.

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

  This goal was met with the exception of the new ICP-OES unit. The new Laboratory Supervisor was training on the new unit and no official in-house metals were run or documented with IPEA. Because of this, pass the annual DMR-QA on the new unit was not required this budget year.

- Develop, write and abide by the effective schedule to achieve the proposed laboratory budget goals for FY 2020-2021.

  This goal is ongoing. Wastewater staff has stayed on target in regards to the laboratory budget. Becoming proficient in operations on the new ICP-OES unit will allow us to run all metal analysis in-house and save funding on contracted lab fees.

OBJECTIVES

Wastewater Administration

- Continue to provide direction and oversight to assist Wastewater staff to obtain higher levels of wastewater and Public Works certifications. The Wastewater Division has six new employees in the past year due to retirements or transfers within the Department.

- Continue to prevent NPDES permit violations, sanitary sewer overflows, and basement back-ups.
- Complete an asset management inventory and prioritization tool transfer to the new full-scale PW asset management software.
- Oversee the pretreatment program. Ensure the Division is meeting all USEPA requirements and utilizing best practices.

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 MCC and PEP pump replacement projects at WWTP #3 scheduled for FY 2021-2022. Oversight will include eliminating incidents of inferior operations or the need for change orders as part of the project.

Wastewater Lift Stations

- Complete the large-scale upgrade construction project at Lift Station #16. This upgrade are needed to reduce incidents of inferior operations and sanitary sewer overflows.
- Complete and oversee the Lift Station #22 emergency generator replacement project scheduled for FY 2021-2022. These upgrades are needed to reduce incidents of inferior operations and sanitary sewer overflows.
- Continue to work on eliminating all sanitary sewer overflows and basement back-ups from a direct result of lift station operations. Improve the effectiveness and efficiency of lift station inspections and equipment.
- Oversee and complete the motor control center and headwork's pump replacement project at Lift Station #12 scheduled for FY 2021-2022. Oversight will include eliminating incidents of inferior operations or the need for change orders as part of the project.

Wastewater Pretreatment

- Conduct an annual industrial pretreatment survey, review documentation, and adjust permitting requirements as needed.
- Begin integrating pretreatment data into the City's GIS system. This will allow for better retention of institutional knowledge and store the pretreatment information in one area for anyone to access.
- Maintaining legal authority and an enforcement response plan and annually review local limits.

- Update and recommit to the Fats, Oils & Grease (FOG) program as the Covid-19 pandemic allows for staff to get back out into the field for inspections.
- Complete the USEPA required Annual Pretreatment report.

Laboratory

- 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 easily-understood procedure 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 bypassing the Environmental Protection Agency's annual DMR-QA Studies.
- Develop, write, and abide by the effective schedule to achieve the proposed laboratory budget goals for FY 2021-2022.

ANNUAL BUDGET

Account	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actual	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget
54110. Wages-Full Time Employees	$703,577	$737,476	$789,541	$1,082,497	$1,029,824	$1,068,185
54115. Wages-Part Time Employees	17,715	10,980	10,541	0	0	0
54150. Wages-Overtime	72,610	47,856	41,021	86,240	68,240	86,240
54200. Group Insurance	179,889	193,275	196,125	287,863	287,863	260,961
54301. Employer's Social Security	47,491	46,894	61,094	72,462	89,409	88,314
54302. Employer's IMRF	96,065	92,158	94,670	160,702	160,702	158,964
54303. Employer's Medicare	11,107	10,967	0	16,947	0	0
Personnel Services	1,128,454	1,139,606	1,192,992	1,706,711	1,636,038	1,662,664
55010. Professional Services	174,897	82,873	133,980	183,345	152,345	102,650
55080. Pest Control Services	3,060	2,520	2,769	2,600	2,600	2,600
55140. Publishing Services	712	567	973	450	500	450
55160. Postage & Freight	455	1,014	458	1,000	1,000	1,000
55200. Training	9,753	10,269	9,479	14,115	13,185	14,115
55220. Dues and Subscriptions	7,275	8,516	6,770	7,669	7,669	13,629
55240. Insurance and Bonding Services	30,419	32,180	26,623	60,254	60,254	55,511
55260. Utilities	321,107	371,405	396,728	389,700	389,700	388,900
55310. Examinations	933	1,182	1,167	1,812	1,812	1,812
55360. Radio Equipment Services	0	0	0	700	700	700
55420. Plant Maintenance Services	542,305	465,202	464,174	669,486	623,037	600,427
55630. State Filing Fee	47,500	47,500	47,500	48,500	51,000	48,500
55680. Rent - Buildings and Equipment	4,358	1,777	910	1,000	1,000	11,000
Contractual Services	1,142,774	1,025,005	1,091,529	1,380,631	1,304,802	1,241,294
56000. Office Supplies	5,286	5,444	5,249	5,630	5,630	5,630
56030. Landscape Materials	3,739	4,009	2,945	2,500	2,500	2,500
56040. Motor Fuel & Lubricant	18,206	17,150	16,704	16,540	16,540	16,540
56050. Computer Hardware & Software	9,239	7,046	21,710	15,205	15,205	16,920
56060. Small Tools and Equipment	39,338	34,759	36,313	36,140	36,140	42,640
56070. Automotive Supplies	18,438	7,346	11,663	20,175	20,175	24,675
56120. Clothing	11,885	10,365	9,498	13,575	13,575	13,575
56170. Chemicals And Sealants	240,193	264,120	227,322	273,000	273,000	273,000
56180. Laboratory Supplies	30,016	23,136	32,550	26,467	26,467	26,467
56420. Plant Maintenance Supplies	190,455	231,998	249,702	221,245	216,245	279,445
Materials & Supplies	566,795	605,373	613,657	630,477	625,477	701,392
80115. Corona Virus Pandemic	0	0	149		7,000	0
Total - Wastewater Treatment	$2,838,023	$2,769,984	$2,898,327	$3,717,819	$3,573,317	$3,605,350

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, 2.48% over amounts budgeted in the previous year. Increases beyond 2.48% 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 2021 is 13.77% of covered payroll.
- The budgeted amount in the Professional Services account has decreased to offset increased in other budgeted priorities.
- Additional funds have been budgeted in the Dues and Subscriptions account account. This is due to increasing costs of annual dues for IFIXX software, cellular gate dialers, and lift station cellular dialers.
- The Plant Maintenance Services account is decreasing due to a re-allocation of funds to the Plant Supplies account. Additionally, anticipated fiscal year 2021/22 work was completed in fiscal year 2020/21.
- The budgeted amount in Rent has increased. This amount anticipates the rental of a snow removal machine during the winter months.
- Additional funds have been budgeted in the Small Tools and Equipment account. The increase is to accommodate the purchase of a new primary drive unit replacement at Wastewater Treatment Plant #2.
- Funds budgeted for Plant Maintenance Supplies have increased. The increase best reflects amounts anticipated to be expended on replacement equipments at Wastewater Treatment Plants #2 and #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 2018 Actuals	Fiscal 2019 Actual	Fiscal 2020 Actual	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget	$ Change	% Change
REVENUES								
46510. Connection Fees	($58,292)	$0	$0	$0	$0	$0	$0	0.00%
Total User Fees	(58,292)	0	0	0	0	0	$0	0.00%
47010. Interest Income	754	26,837	490	0	0	0	$0	0.00%
Total Interest Income	754	26,837	490	0	0	0	$0	0.00%
Total Revenues	($57,538)	$26,837	$490	$0	$0	$0	$0	0.00%
EXPENDITURES								
City Administration	$1,603	$1,558	$8,077	$2,000	$8,726	$8,726	$6,726	336.30%
Debt Service								
2009A GO Bonds	190,484	190,818	981,206	0	0	0	$0	N/A
2009C GO Bonds	215,056	221,977	0	0	0	0	$0	0.00%
2012 GO Bonds (Refunding)	253,331	252,468	243,695	0	0	0	$0	N/A
2012 GO Bonds (New)	263,962	264,379	264,711	264,962	264,961	265,129	$167	0.06%
2013 GO Bonds	700,000	702,975	700,463	702,625	702,625	703,275	$650	0.09%
2014 GO Bonds	1,009,862	1,008,913	1,012,213	1,009,613	1,009,613	1,008,350	($1,263)	-0.13%
2015 GO Note	237,083	237,803	238,392	238,877	238,877	239,252	$375	0.16%
2019A GO Bonds	0	0	0	212,886	212,885	153,278	($59,608)	100.00%
2019B GO Bonds	0	0	0	416,741	416,741	457,486	$40,745	100.00%
IEPA Wastewater Loan (WWTP #2 & #3)	378,169	860,930	892,485	892,486	892,486	892,486	$0	0.00%
IEPA Water Loan A (WTP #2)	0	0	0	496,874	0	496,874	$0	100.00%
Total Expenditures	$3,249,550	$3,741,821	$4,341,241	$4,237,064	$3,746,914	$4,224,856	$452,516	12.00%
Revenues Over (Under) Expenses before Other Financing Sources (Uses)	($3,307,088)	($3,714,984)	($4,340,751)	($4,237,064)	($3,746,914)	($4,224,856)		

ANNUAL BUDGET (CONTINUED)

Account	Fiscal 2018 Actuals	Fiscal 2019 Actual	Fiscal 2020 Actual	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget
OTHER FINANCING SOURCES (USES)						
Bond Proceeds	$0	$0	$715,400	$0	$0	$0
Bond Premium (Discount)	0	0	85,362	0	0	0
Transfer In						
Water & Sewer Fund	3,881,663	637,505	3,539,988	4,237,064	3,623,975	4,224,856
Transfer Out						
Water & Sewer Fund	0	0	0	0	0	0
Total Other Financing Sources (Uses)	$3,881,663	$637,505	$4,340,751	$4,237,064	$3,623,975	$4,224,856
Change in Payables/Receivables	$0	$0	40,268	$0	$0	$0
Net Change in Cash	$574,575	($3,077,479)	$40,267	$0	(122,939)	$0
Beginning Cash Balance	$2,585,577	$3,160,152	$82,672	$0	$122,939	$0
Ending Cash Balance	$3,160,152	$82,673	$122,939	$0	$0	$0

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CITY OF CRYSTAL LAKE

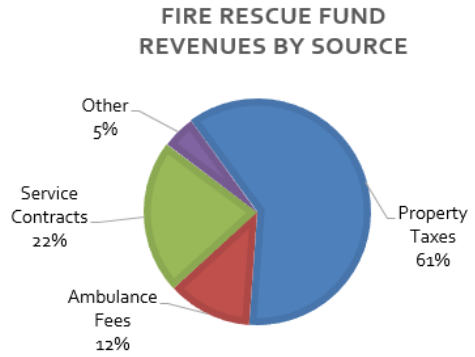
ANNUAL BUDGET

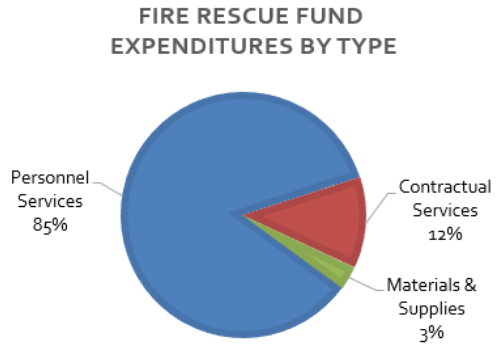
FISCAL YEAR 2021/22

FIRE RESCUE FUND

ANNUAL BUDGET SUMMARY

Account	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actuals	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget	$ Change	% Change
REVENUES								
40050. Property Tax - Fire/Rescue	$6,527,969	$6,522,369	$6,599,958	$6,850,922	$6,850,922	6,850,922	$0	100.00%
41700. Grant Proceeds - State of IL	10,694	8,378	2,732	2,000	2,000	2,000	$0	100.00%
41900. Grant Proceeds - Other	4,370	4,638	0	0	0	0	$0	N/A
42305. Knox Box Application Fee	20	0	0	0	0	0	0	N/A
45050. Alarm System Monitoring Fees	391,136	401,289	404,512	408,238	410,265	408,238	0	100.00%
45205. CPR Instruction	1,542	0	0	0	0	0	0	N/A
45500. Ambulance Services	1,360,208	1,422,973	1,302,538	1,181,229	1,350,000	1,350,000	168,771	114.29%
45505. Supplemental Transport Fees	0	0	0	0	117,002	0	0	N/A
45510. Fire Recovery Fees	44,104	30,150	20,963	26,211	10,000	10,000	-16,211	38.15%
45550. Intergovernmental Services	2,215,239	2,275,291	2,408,402	2,436,799	2,449,064	2,467,304	30,505	101.25%
47010. Interest Income	5,787	104,541	63,081	36,684	25,000	47,000	10,316	128.12%
48110. Capital Facility Fees	6,906	51,625	78,343	50,000	191,596	50,000	0	100.00%
48950. Reimbursements	70,787	28,328	94,496	2,500	17,000	10,000	7,500	400.00%
48990. Miscellaneous Income	218,641	0	6,796	5,000	3,000	5,000	0	100.00%
48995. Gain on Sale of Assets	0	10,475	38,425	0	10,636	0	0	N/A
80115. Corona Virus Pandemic	0	0	10,496	0	589,057	0	0	N/A
Total Revenues	$10,857,403	$10,860,057	$11,030,742	$10,999,583	$12,025,542	11,200,464	200,881	1.85%
EXPENDITURES								
Fire Rescue	$9,672,858	$10,077,369	$10,481,559	$10,957,531	$10,921,493	11,255,418	297,887	2.72%
Total Expenditures	$9,672,858	$10,077,369	$10,481,559	$10,957,531	$10,921,493	11,255,418	297,887	2.72%
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	$1,184,545	$782,688	$549,182	$42,052	$1,104,049	(54,954)		
OTHER FINANCING SOURCES (USES)								
Transfer In								
General Fund	$0	$0	$0	$0	$0	$0		
Transfer Out								
Capital Replacement Fund	(538,839)	(346,314)	(693,459)	(2,009,337)	(408,797)	(1,600,540)		
Change in IRMA Reserve	0	0	0	369,000	0	0		
Total Other Financing Sources (Uses)	($538,839)	($346,314)	($693,459)	($1,640,337)	($408,797)	(1,600,540)		
Net Change in Fund Balance	$645,706	$436,374	($144,277)	($1,598,285)	$695,252	(1,655,494)		
Beginning Fund Balance	$3,465,413	$4,111,119	$4,547,493	$3,998,265	$4,403,216	5,098,468		
Ending Balance	$4,111,119	$4,547,493	$4,403,216	$2,399,980	$5,098,468	3,442,974		
Restricted or Assigned Fund Balance	(668,052)	(1,453,493)	(1,936,820)	(379,904)	(2,185,625)	(636,734)		
Available Fund Balance	$3,443,067	$3,094,000	$2,466,396	$2,020,076	$2,912,843	2,806,240		

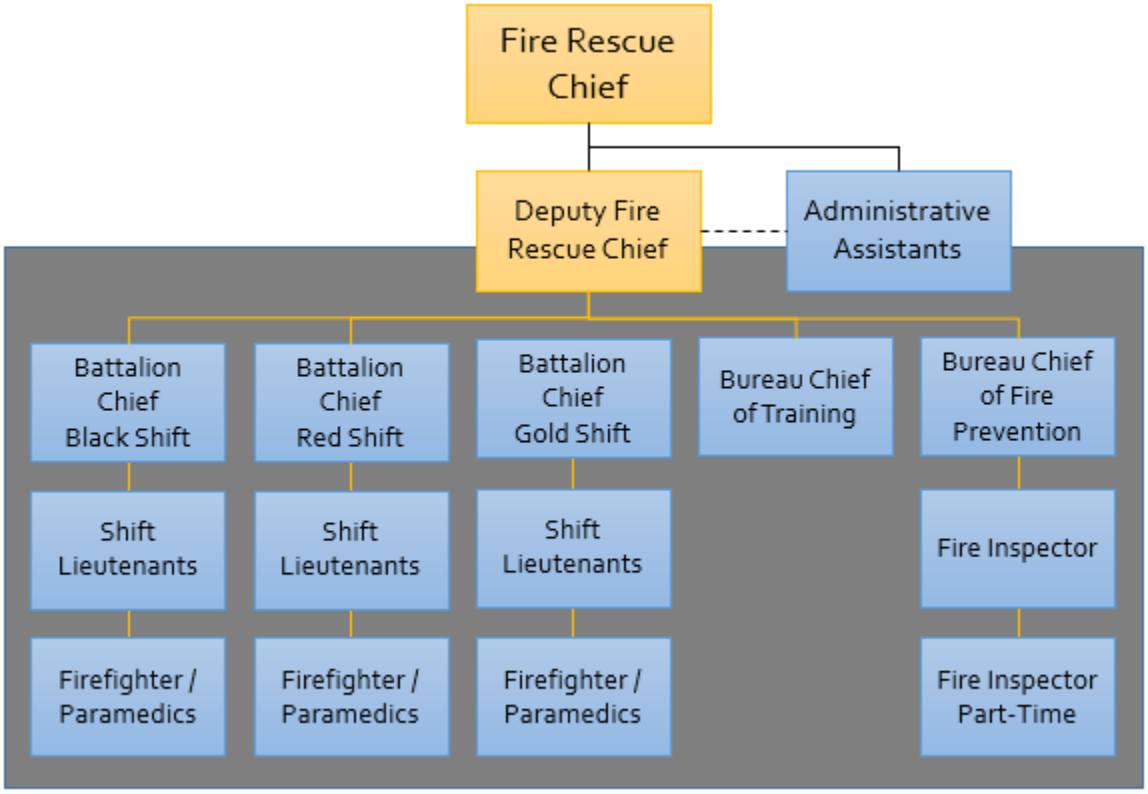




STATEMENT OF ACTIVITIES

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 2018 Actual	Fiscal 2019 Actual	Fiscal 2020 Actual	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 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

- 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.

  The COVID-19 response and Black Lives Matter demonstrations provided City staff with experiences in the successful activation of the City's Emergency Operations Center and Emergency Operations Plan.

- 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.

  Two new MICU's are in the production schedule at the Horton factory. Delivery to the City is expected around May 1, 2021. The Fire Pumper work group has spent much of this fiscal year evaluating the custom and commercial chassis types. The work group evaluated proposals submitted from several vendors and are finalizing their recommendation to the City.

- 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.

The completion of the new EOC Call Log Dashboard and Public Works Collector App in January 2021 will allow City staff to train on this new emergency response resource in the spring of 2021.

- 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.

  City staff continue to maintain the appropriate certifications to remain NIMS compliant.

- 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.

  An RFP development process was initiated to seek a consultant to conduct a operations and utilization study for the Fire Rescue Department. The process evolved into the creation of a work group consisting of members of the Fire Command Staff who would assist in creating the RFP.

- 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).

  The City's Nixle subscription was expanded to enhance this communications tool in our community. Severe weather alerting in concert with National Weather Service activations was one feature the City now provides for our residents who subscribe to Nixle.

- 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 was changed to focusing on training for active shooter incidents and revising our response based upon industry changes.

- 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 was deferred as the fire operations and utilization study scheduled in FY 2022 would consider this as part of the overall study.

OBJECTIVES

- Continue regular City-wide Emergency Management Training.
    - As described in the "Enhancing Community Life through Service Maintenance and Development" section of the City of Crystal Lake Strategic Plan, emergency management is a priority in the protection of our community.
    - The interaction and coordination of all City departments during large-scale events is essential to public safety. The regular training along with the use of Command Center and Emergency Operations Center concepts is necessary to build a cohesive approach to emergency management.
- Provide for prompt, efficient, and dependable emergency response.
    - 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.
    - Conduct a fire operations and utilization study that will aid the City in future planning for the Fire Rescue Department.
- Provide for enhanced customer service in the areas of fire prevention.
    - Continued support of the Crystal Lake Wireless Alarm Network (CLWAN) and re-establishment of the Life Safety Inspection program.
- 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.

ANNUAL BUDGET

Account	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actuals	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget	$ Change	% Change
54110. Wages-Full Time Employees	$6,399,918	$6,808,312	$7,085,725	$7,399,586	$7,262,188	$7,631,501	$231,915	3.13%
54115. Wages-Part Time Employees	17,877	27,015	25,791	29,630	22,742	29,758	$128	0.43%
54150. Wages-Overtime	374,242	367,963	409,050	424,380	458,372	450,776	$26,396	6.22%
54200. Group Insurance	1,260,214	1,369,747	1,369,748	1,389,995	1,389,995	1,455,422	$65,427	4.71%
Personnel Services	8,052,251	8,573,037	8,890,314	9,243,591	9,133,297	9,567,457	$256,073	2.85%
55010. Professional Services	584,120	483,055	559,564	371,000	443,035	468,100	$97,100	26.17%
55040. Annual Audit Services	3,494	3,500	3,500	4,486	4,486	4,543	$57	1.27%
55140. Publishing Services	1,026	897	65	1,000	1,000	1,000	$0	0.00%
55160. Postage & Freight	1,101	1,168	1,371	1,500	1,500	1,500	$0	0.00%
55200. Training	43,926	61,372	33,053	57,600	40,785	60,900	$3,300	5.73%
55220. Dues and Subscriptions	15,806	15,667	13,595	15,855	15,870	23,407	$7,552	47.63%
55240. Insurance and Bonding Services	342,269	400,307	335,296	519,725	500,000	470,188	($49,537)	-9.53%
55260. Utilities	44,563	45,543	44,237	59,512	46,083	23,185	($36,327)	-61.04%
55300. Maintenance Services-Buildings & Offices	111,099	42,666	73,612	80,463	77,033	58,638	($21,825)	-27.12%
55310. Examinations	22,585	4,130	6,915	25,420	25,420	25,420	$0	0.00%
55320. Maintenance Services-Operating Equip.	31,780	43,518	46,389	36,650	32,575	45,250	$8,600	23.47%
55340. Maintenance Services-Office Equipment	765	515	394	675	700	800	$125	18.52%
55360. Radio Equipment Services	129,672	142,220	139,009	176,735	176,680	160,830	($15,905)	-9.00%
Contractual Services	1,332,206	1,244,558	1,257,000	1,350,621	1,365,167	1,343,761	($2,223)	-0.16%
56000. Office Supplies	8,096	6,734	10,255	7,550	7,550	7,550	$0	0.00%
56020. Cleaning Supplies	2,851	2,991	4,251	4,700	4,700	7,100	$2,400	51.06%
56040. Motor Fuel & Lubricants	49,996	55,451	53,592	55,275	55,275	55,275	$0	0.00%
56050. Computer Hardware & Software	21,531	22,985	27,611	24,330	24,688	16,740	($7,590)	-31.20%
56060. Small Tools and Equipment	75,826	69,588	94,266	81,775	39,404	73,385	($8,390)	-10.26%
56070. Automotive Supplies	94,961	69,872	100,056	93,609	93,609	98,705	$5,096	5.44%
56120. Clothing	35,140	32,153	32,219	96,080	96,078	85,445	($10,635)	-11.07%
58900. Miscellaneous	0	0	11,996	0	101,725	0	$0	N/A
Materials & Supplies	288,401	259,774	334,246	363,319	423,029	344,200	$41,997	13.07%
Total - Fire Rescue	$9,672,858	$10,077,369	$10,481,559	$10,957,531	$10,921,493	$11,255,418	$297,887	2.72%

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, 2.48% over amounts budgeted in the previous year. Increases beyond 2.48% in any one department or division are offset by decreases in another department or division.
- Funds budgeted for Professional Services have been increased. This account reflects an increase in legal fees with collective bargaining, operations and utilization study consultant, and ambulance billing fee costs.
- Funds budgeted for Training have increased. The increase best reflects amounts that are anticipated to be expended to send any newly hired personnel to the firefighting academy and company fire officer classes.
- Funds budgeted for Dues and Subscriptions have increased over last year with anticipated increases in subscription fees for fire station alerting system, MABAS 4 & 5 SRT dues, NFPA fire code subscription, and first year of STARCOM 21 airtime costs.
- In response to rising costs for medical oxygen, funds budgeted in the Operating Equipment Maintenance account have increased. The increase will also provide for SCBA repairs, and maintenance for ambulance cots, power loads, and stair chairs.
- Funds for radio equipment services have been decreased from the previous year due to the CLWAN annual transceiver inspections being incorporated into CLWAN system maintenance costs.
- Additional funds have been requested in the Cleaning Supplies account due to continued pandemic supply needs.
- Funds budgeted in the Computer Hardware & Software account have been increased due to iPad and MDC replacements, replacement copier for fire station one, and printer/scanners for fire stations 3 & 4.
- Funds budgeted for Small Tools and Equipment have been reduced as a replacement ambulance cot is not needed in fiscal year 2021/22. The fire suppression system originally budgeted for FY 2020/21 has been rebudgeted in FY 2021/22 for $35,000 as the project was delayed.
- Funds budgeted for Clothing have decreased from the previous year due to the ballistic vest project being completed in the previous fiscal year.

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2021/22

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 2018 Actuals	Fiscal 2019 Actuals	Actuals 2020 Actuals	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget	$ Change	% Change
REVENUES								
41210. Motor Fuel Tax - IL	$1,072,190	$1,065,889	$1,511,370	$1,328,633	$1,565,576	$1,508,239	$179,606	13.52%
41700. Grant Proceeds - State of IL								
IDOT (IL 176/Oak Traffic Signal)	0	0	0	0	0	15,000	$15,000	0.00%
IDOT LED Traffic Signal Upgrade	0	0	0	0	0	49,500	$49,500	100.00%
Rebuild Illinois Funds	0	0	0	0	895,041	895,041	$895,041	100.00%
47010. Interest Income	54,505	123,942	525,725	64,834	84,604	85,000	$20,166	31.10%
47990. Unrealized Gain/Loss on Invest	(9,183)	17,119	(368,445)	0		0	$0	0.00%
48950. Reimbursements	39,648	21,530	332,445	0	18,283	0	$0	0.00%
Willow Creek (Main/CL Ave)	0	0	(8,845)	115,909	115,909	0	($115,909)	0.00%
Metra (Congress Parkway)	590,650	(590,650)	0	0	0	0	$0	0.00%
CL Park District (Salt)	3,943	5,355	0	2,030	0	0	($2,030)	-100.00%
Dorr Township (Briarwood/IL 176)	0	87,880	0	0	0	0	$0	0.00%
CL Park District (Prairie Trail)	3,158	0	0	0	0	0	$0	0.00%
CL Park District (Ackman Crossing)	0	0	0	0	210	0	$0	0.00%
McHenry County (Prairie Trail)	3,158	0	0	0	0	37,000	$37,000	0.00%
McHenry County (South Main St)	0	23,972	0	0	0	0	$0	0.00%
McHenry County (US 14/Virginia)	0	35,729	141,340	0	0	0	$0	0.00%
48990. Miscellaneous	0	0	0	0	0	0	$0	0.00%
Total Revenues	$1,758,069	$790,766	$2,133,589	$1,511,406	$2,679,623	$2,589,780	$1,078,374	71.35%

ANNUAL BUDGET SUMMARY (CONTINUED)

Account	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Actuals 2020 Actuals	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget	$ Change	% Change
EXPENDITURES								
Public Works	$386,647	$626,021	$656,045	$941,000	$946,600	$918,600	($22,400)	-2.38%
2023 Debt Service - 20 Yr @ 4%	0	0	0	0	0	0	$0	0.00%
Total Expenditures	$386,647	$626,021	$656,045	$941,000	$946,600	$918,600	($22,400)	-2.38%
Revenues Over (Under) Expenditures	$1,371,422	$164,745	$1,477,544	$570,406	$1,733,023	$1,671,180		
OTHER FINANCING SOURCES (USES)								
2023 Bond Proceeds	$0	$0	$0	$0	$0	$0		
Transfer Out								
Capital Replacement Fund	(353,468)	(152,635)	(1,752,219)	(2,740,365)	(2,744,654)	(1,404,000)		
Total Other Financing Sources (Uses)	($353,468)	($152,635)	($1,752,219)	($2,740,365)	($2,744,654)	($1,404,000)		
Net Change in Fund Balance	$1,017,954	$12,110	($274,675)	($2,169,959)	($1,011,631)	$267,180		
Beginning Fund Balance	$5,496,551	$6,514,505	$6,526,615	$6,251,940	$6,251,940	$5,240,309		
Restricted or Assigned Fund Balance	(6,514,505)	(6,526,615)	(6,251,940)	(4,081,981)	(5,240,309)	(5,507,489)		
Available Fund Balance	$0	$0	($0)	($0)	($0)	($0)		

ACCOMPLISHMENTS

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

  This goal and project are complete.

- Oversee the construction of the Crystal Lake Avenue and Main Street improvement.

  This improvement was completed.

- Oversee the construction of the McHenry Avenue erosion repairs.

  This improvement was completed.

- Oversee the construction of the Cog Circle improvements.

  This goal is postponed and will be reevaluated during future budget years.

- Oversee the construction of the traffic signal on Main Street at the Three Oaks entrance.

  This goal and related funding was postponed due to the pandemic. This project will be reevaluated during future budget years.

- Oversee the construction of a pedestrian crossing at the Jewel-Osco rear entrance.

  A grant application was submitted for the Illinois Transportation Enhancement Program grant request in the fall of 2020.

- Continue design engineering of the North Main Street improvement.

Design engineering and land acquisition were completed. Public utility relocation was initiated and the relocation work will occur in 2021 with construction in 2022.

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

  This improvement was completed.

- Continue with the design for the Dole Avenue reconstruction.

  This goal is complete and this project will be on-going for the next several budget years.

OBJECTIVES

- Design and implement transportation and pedestrian projects to increase safety and decrease congestion, including:
  - Oversee the public utility relocation work for the North Main Street improvement. Start construction in the winter/spring of 2022.
  - Continue design engineering of the Dole Avenue reconstruction.
  - Reconstruct a portion of Cog Circle in coordination with the Fairfield Inn Developer should the hotel move forward.
  - Initiate design engineering for the Various Pedestrian Connections to the Prairie Trail project should the grant be awarded.
  - Initiate design engineering for an upgraded traffic signal at Route 176 and Oak Street and evaluate the addition of pedestrian accommodations along Oak Street, north of Route 176.
- Construct a new salt dome at Wastewater Treatment Plant 2.

ANNUAL BUDGET

Account	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actuals	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget	$ Change	% Change
55010. Professional Services	$4,105	$5,281	$5,898	$50,000	$55,600	$55,600	$5,600	11.20%
55330. Traffic Signal Maintenance Serv.	58,422	75,990	69,593	118,000	118,000	90,000	($152,963)	-129.63%
55410. Street Lights Services	36,250	30,186	26,060	40,000	40,000	40,000	$6,462	16.15%
55900. Intergovernmental Cooperation	0	0	0	0	0	0	$0	0.00%
Contractual Services	98,777	111,457	101,551	208,000	213,600	185,600	($96,501)	-46.39%
56160. Salt	287,870	514,564	554,494	733,000	733,000	733,000	$216,250	29.50%
Materials & Supplies	287,870	514,564	554,494	733,000	733,000	733,000	$216,250	29.50%
57080. Capital - Streets	0	0	0	0	0	0	$0	0.00%
57120. Capital - Land	0	0	0	0	0	0	$0	0.00%
Capital Outlay	0	0	0	0	0	0	$0	0.00%
Total Engineering MFT	$386,647	$626,021	$656,045	$941,000	$946,600	$918,600	$119,749	12.73%

ACCOUNT INFORMATION

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

- The fiscal year 2021/22 transfer to the Capital and Equipment Replacement Fund provides funding for the following:
    - Pavement preservation program was increased with the funds being taken from the MFT account.
    - Design engineering for Dole Avenue reconstruction
    - Cog Circle reconstruction
    - The construction of a salt storage dome

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 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actuals	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget	$ Change	% Change
REVENUES								
40060. Property Tax - Streets	$416,855	$399,709	$432,397	$443,210	$430,259	$425,250	($17,960)	-4.05%
41040. Local Motor Fuel Tax	0	0	0	0	0	0	$0	N/A
42010. Vehicle Licenses	227,659	214,903	190,666	146,000	178,000	190,000	$44,000	30.14%
47010. Interest Income	4	(471)	920	0	110	0	$0	N/A
48950. Reimbursements	0	416	510	0	0	0	$0	N/A
48990. Miscellaneous Income	8,538	0	7,315	0	0	0	$0	N/A
Total Revenues	$653,056	$614,557	$631,808	$589,210	$608,369	$615,250	$26,040	4.42%
EXPENDITURES								
Administration	$51,373	$65,887	$59,304	$55,680	$54,658	$58,730	$3,050	5.48%
Total Expenditures	$51,373	$65,887	$59,304	$55,680	$54,658	$58,730	$3,050	5.48%
Revenues Over (Under) Expenditures	$601,683	$548,670	$572,504	$533,530	$553,711	$556,520		
OTHER FINANCING SOURCES (USES)								
Transfer In								
General Fund	$0	$0	$0	$0	$0	$0		
Transfer Out								
Capital Replacement Fund	(635,000)	(656,437)	(545,475)	(533,530)	(533,530)	(556,520)		
Total Other Financing Sources (Uses)	($635,000)	($656,437)	($545,475)	($533,530)	($533,530)	($556,520)		
Net Change in Fund Balance	($33,317)	($107,767)	$27,029	$0	$20,181	$0		
Beginning Fund Balance	$141,084	$107,767	$0	$27,029	$27,029	$47,210		
Restricted or Assigned Fund Balance	(107,767)	0	(27,029)	(27,029)	(47,210)	(47,210)		
Available Fund Balance	$0	$0	$0	$0	$0	$0		

ACCOMPLISHMENTS

- Conduct the annual maintenance programs consisting of street resurfacing, sidewalk, and pavement markings.

  Prepared plans, specifications, estimates, and oversaw construction for the annual programs:

  - *Resurfaced approximately 10.8 lane miles of streets*
  - *Removed sidewalk tripping hazards at 1,242 locations*
  - *Completed 6.7 lane miles of pavement preservation treatments*
  - *Upgraded/added 14 handicap parking stalls to be ADA compliant in the downtown area*
  - *Refreshed deteriorated pavement markings*
- Conduct pedestrian and traffic safety enhancements as identified by the City's Traffic Safety Committee.
  - *Improved the intersection of Berkshire Drive and McHenry Avenue by installing audible pedestrian signals and improving the sidewalks and pavement markings.*
  - *Various signage and pavement marking improvements throughout the City to improve the safety of pedestrians and motorists.*

OBJECTIVES

- Conduct the annual maintenance programs consisting of street resurfacing, sidewalk, pavement markings, and pavement preservation.
- Conduct pedestrian and traffic safety enhancements as identified by the City's Traffic Safety Committee.

ANNUAL BUDGET

Account	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actuals	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget	$ Change	% Change
55010. Professional Services	$30,794	$49,333	$43,961	$35,180	$36,939	$38,030	$2,850	8.10%
55020. Reimbursed Expenses	(416)	0	0	0	0	0	$0	N/A
55160. Postage & Freight	16,427	12,008	10,802	15,500	13,500	15,500	$0	0.00%
Contractual Services	46,805	61,341	54,763	50,680	50,439	53,530	$2,850	5.62%
56950. Stationery and Printing	4,568	4,546	4,541	5,000	4,219	5,200	$200	4.00%
Materials & Supplies	4,568	4,546	4,541	5,000	4,219	5,200	$200	4.00%
Total - Administration	$51,373	$65,887	$59,304	$55,680	$54,658	$58,730	$3,050	5.48%

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.

- The fiscal year 2021/22 transfer to the Capital and Equipment Replacement Fund provides funding for the City's annual street resurfacing program, sidewalk, pavement markings, and pedestrian and traffic safety enhancement.

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 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actual	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget	$ Change	% Change
REVENUES								
40070. Property Tax - Crossing Guards	$54,976	$54,936	$54,889	$55,000	$54,503	$55,000	$0	0.00%
47010. Interest Income	27	1,473	985	0	90	0	$0	0.00%
48950. Reimbursements	51,041	50,617	55,559	55,000	34,028	55,000	$0	0.00%
Total Revenues	$106,044	$107,026	$111,433	$110,000	$88,621	$110,000	$0	0.00%
EXPENDITURES								
Police Department	$102,080	$101,233	$90,341	$110,000	$68,056	$110,000	$0	0.00%
Total Expenditures	$102,080	$101,233	$90,341	$110,000	$68,056	$110,000	$0	0.00%
Net Change in Fund Balance	$3,964	$5,793	$21,092	$0	$20,565	$0		
Beginning Fund Balance	$72,014	$75,978	$81,771	$81,771	$102,863	$123,428		
Restricted or Assigned Fund Balance	(75,978)	(81,771)	(102,863)	(81,771)	(123,428)	(123,428)		
Available Fund Balance	$0	$0	$0	$0	$0	$0		

ANNUAL BUDGET

Account	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actual	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget	$ Change	% Change
54115. Wages-Part Time Employees	$0	$0	$0	$0	$0	$0	$0	0.00%
54301. Employer's Social Security	0	0	0	0	0	0	$0	0.00%
Personnel Services	0	0	0	0	0	0	$0	0.00%
55010. Professional Services	102,080	101,233	90,341	110,000	68,056	110,000	$0	0.00%
Contractual Services	102,080	101,233	90,341	110,000	68,056	110,000	$0	0.00%
Total - Police Department	$102,080	$101,233	$90,341	$110,000	$68,056	$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 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actuals	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget	$ Change	% Change
REVENUES								
40010. Property Tax - Prior Year	$0	$0	$0	$0	$0	$0	$0	0.00%
40080. Property Tax - Imrf	$864,991	$864,267	$848,226	$850,004	$850,004	$750,000	($100,004)	-11.77%
40090. Property Tax - FICA	726,894	726,291	723,495	725,006	725,006	442,875	($282,131)	-38.91%
47010. Interest Income	541	29,205	19,072	15,858	2,127	13,298	($2,560)	-16.14%
Total Revenues	$1,592,426	$1,619,763	$1,590,794	$1,590,868	$1,577,137	$1,206,173	($384,695)	-24.18%
EXPENDITURES								
City Administration	$1,497,526	$1,458,033	$1,431,964	$1,672,471	$1,535,521	$1,716,736	$44,265	2.65%
Total Expenditures	$1,497,526	$1,458,033	$1,431,964	$1,672,471	$1,535,521	$1,716,736	$44,265	2.65%
Net Change in Fund Balance	$94,900	$161,730	$158,830	($81,603)	$41,616	($510,563)		
Beginning Fund Balance	$1,337,123	$1,432,023	$1,593,753	$1,752,584	$1,752,584	$1,794,200		
Restricted or Assigned Fund Balanc	(1,432,023)	(1,593,753)	(1,752,584)	(1,648,410)	(1,794,200)	(1,283,637)		
Available Fund Balance	$0	$0	($0)	$22,571	($0)	($0)		

ANNUAL BUDGET

Account	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actuals	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget	$ Change	% Change
54301. Employer's FICA	$676,420	$676,184	$674,983	$755,674	$670,043	$765,410	$9,736	1.29%
54302. Employer's IMRF	821,106	781,849	756,980	916,797	865,478	951,326	$34,529	3.77%
Personnel Services	1,497,526	1,458,033	1,431,964	1,672,471	1,535,521	1,716,736	$44,265	2.65%
Total - City Administration	$1,497,526	$1,458,033	$1,431,964	$1,672,471	$1,535,521	$1,716,736	$44,265	2.65%

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 2021 is 13.77%.

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 with influenza vaccinations. Restricted fund balance represents amounts in the Terminal Reserve at IPBC.

ANNUAL BUDGET SUMMARY

Account	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actual	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget	$ Change	% Change
REVENUES								
4XXXX. Employee Contributions	$0	$0	$0	$670,695	$906,120	$681,574	10,878	1.62%
4XXXX. Cobra, Retiree Contributions	0	0	0	216,948	0	230,475	13,527	6.24%
47010. Interest Earnings	0	0	0	0	0	120	120	0.00%
48950. Reimbursements								
Wellness Program	0	0	0	15,000	9,035	23,800	8,800	58.67%
48990. Miscellaneous Income	0	0	0	0	0	0	0	0.00%
4XXXX. Internal Service Charges								
General Fund	0	0	0	2,363,341	2,363,341	2,416,755	53,414	2.26%
Wellness / Admin Fees						10,971	10,971	0.00%
Fire Rescue Fund	0	0	0	1,389,995	1,389,995	1,455,422	65,427	4.71%
Wellness / Admin Fees						5,405	5,405	0.00%
Water & Sewer Fund	0	0	0	686,304	686,304	671,401	(14,903)	-2.17%
Wellness / Admin Fees						2,824	2,824	0.00%
Library	0	0	0	431,529	431,529	445,982	14,453	3.35%
Total Revenues	$0	$0	$0	$5,773,812	$5,786,324	$5,944,729	170,916	2.96%
EXPENDITURES								
City Administration	0	0	0	5,801,825	5,570,529	5,944,609	142,784	2.46%
Total Expenditures	$0	$0	$0	$5,801,825	$5,570,529	$5,944,609	142,784	2.46%
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	$0	$0	$0	($28,013)	$215,795	$120		

ANNUAL BUDGET SUMMARY (CONTINUED)

Account	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actual	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget	$ Change	% Change
OTHER FINANCING SOURCES (USES)								
Transfer In								
General Fund	0	0	0	578,537	256,305	0		
Total Other Financing Sources (Uses)	$0	$0	$0	$578,537	$256,305	$0		
Net Change in Fund Balance	$0	$0	$0	$550,524	$472,100	$120		
Beginning Fund Balance	0	0	0	0	0	472,100		
Ending Fund Balance	0	0	0	550,524	472,100	472,220		
Restricted or Assigned Fund Balance	2	4	0	(113,997)	(256,305)	(256,305)		
Available Fund Balance	$2	$4	$0	$436,527	$215,795	215,915		

ANNUAL BUDGET

Account	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actual	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget	$ Change	% Change
54200. Group Insurance	$0	$0	$0	$5,758,825	$5,557,529	$5,901,609	$142,784	2.48%
Personnel Services	0	0	0	5,758,825	5,557,529	5,901,609	$142,784	2.48%
55010. Professional Services	0	0	0	13,000	13,000	13,000	$0	0.00%
55310. Examinations	0	0	0	30,000	0	30,000	$0	0.00%
Contractual Services	0	0	0	43,000	13,000	43,000	$43,000	100.00%
Total - City Administration	$0	$0	$0	$5,801,825	$5,570,529	$5,944,609	$185,784	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.

- The budget for group insurance has increased for fiscal year 2021/22. This net overall increase reflects premium increases for the PPO health plan and the dental plan and a premium decrease for the HMO health plan.
- The percentage contributions per employee remained the same.
- 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.

ANNUAL BUDGET SUMMARY

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actual	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget	$ Change	% Change
REVENUES									
45705. Donations - K9 Unit	$0	$313	$0	$0	$0	$0	$0	$0	N/A
83810. DUI Fines	27,032	26,114	20,955	24,248	24,000	21,000	24,000	$0	0%
83820. Vehicle Fines	17,596	16,797	15,237	3,940	15,000	650	2,000	($13,000)	-87%
83830. Electronic Citations	2,612	2,334	2,226	4,004	2,000	2,300	2,500	$500	25%
83840. Donations-Police Activities	0	0	0	1,075	0	500	0	$0	N/A
83845. DEA (Federal Sharing)	20,153	2,285	59,537	22,060	25,000	12,470	10,000	($15,000)	-60%
83850. Drug Fines	1,885	1,698	2,605	6,041	2,000	3,200	3,000	$1,000	50%
83860. Forfeited Funds	72,399	19,638	26,625	6,175	5,000	4,000	4,000	($1,000)	-20%
83870. State Sharing Cannabis Tax	0	0	0	12,063	0	28,000	30,000	$30,000	N/A
Total Revenues	$141,677	$69,179	$127,185	$79,605	$73,000	$72,120	$75,500	$2,500	3.42%
EXPENDITURES									
83800. Donations-K9 Unit	$0	$0	$13,048	$0	$0	$0	$0	$0	N/A
83810. DUI Fines	65,534	0	0	0	0	0	0	$0	N/A
83850. Drug Fines	0	0	0	0	0	0	3,600	$3,600	N/A
85720. Vehicle Fines	769	0	0	0	0	0	0	$0	N/A
85725. Forfeited Funds	2,550	46,989	2,713	0	9,800	0	9,800	$0	0.00%
85730. Electronic Citations	0	0	870	0	1,000	1,000	1,000	$0	0.00%
85775. Donations-Police Activities	0	0	0	1,075	2,800	0	2,800	$0	0.00%
85785. DEA (Federal Sharing)	218,226	8,273	7,721	15,134	17,000	6,000	7,000	($10,000)	-58.82%
83870. State Sharing Cannabis Tax	0	0	0	0	0	0	0	$0	N/A
Total Expenditures	$287,079	$55,262	$24,352	$16,209	$30,600	$7,000	$24,200	($6,400)	-20.92%
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	($145,402)	$13,917	$102,833	$63,396	$42,400	$65,120	$51,300		

ANNUAL BUDGET SUMMARY (CONTINUED)

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actual	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget	$ Change	% Change
OTHER FINANCING SOURCES (USES)									
Transfer Out									
Capital Replacement Fund									
From DUI Fines	$0	$0	$0	($75,000)	$0	$0	$0		
From Vehicle Fines	0	0	0	(117,000)	0	0	0		
From Forfeited Funds	0	0	0	(150,000)	0	0	0		
Total Other Financing Sources (Uses)	$0	$0	$0	($342,000)	$0	$0	$0		
Net Change in Fund Balance	($145,402)	$13,917	$102,833	($278,604)	$42,400	$65,120	$51,300		
Beginning Fund Balance	$588,842	$443,440	$457,357	$560,190	$281,586	$281,586	$346,706		
Restricted Fund Balance									
K9 Unit	(12,735)	(13,048)	0	0	0	0	0		
DUI Fines	(43,957)	(70,071)	(91,026)	(40,274)	(64,274)	(61,274)	(85,274)		
Drug Fines	(11,695)	(13,393)	(15,998)	(22,039)	(24,039)	(25,239)	(23,639)		
Vehicle Fines	(110,479)	(127,276)	(142,513)	(29,453)	(44,453)	(30,103)	(32,603)		
Forfeited Funds	(199,192)	(171,841)	(195,753)	(51,928)	(47,128)	(55,928)	(46,128)		
Electronic Citations	(15,393)	(17,727)	(19,083)	(23,087)	(24,087)	(24,387)	(33,387)		
Police Activities	(7,894)	(7,894)	(7,894)	(7,894)	(5,094)	(8,394)	(8,594)		
DEA (Federal Sharing)	(42,095)	(36,107)	(87,923)	(94,849)	(102,849)	(101,319)	(98,319)		
State Cannabis Tax	0	0	0	(12,063)	(12,063)	(40,063)	(70,063)		
Raw Seizure (Pass Thru)	0	0	0	0	0	0	0		
Total Restricted Fund Balance	(443,440)	(457,357)	(560,190)	(281,586)	(323,986)	(346,706)	(398,006)		
Available Fund Balance	$0	$0	$0	$0	$0	$0	$0		

ACCOUNT INFORMATION

Budgeted in the Restricted Police Fund for fiscal year 2021/22 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 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actuals	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget	$ Change	% Change
REVENUES								
41600. Foreign Fire Insurance Tax	$65,913	$54,819	$0	$0	$0	$0	$0	0%
47010. Interest Income	50	3,662	2,421	995	175	175	($820)	-82%
Total Revenues	$65,963	$58,481	$2,421	$995	$175	$175	($820)	-82%
EXPENDITURES								
Foreign Fire Insurance Board	$564	$518	$473	$64,700	$600	$66,000	$1,300	2%
Total Expenditures	$564	$518	$473	$64,700	$600	$66,000	$1,300	2%
Revenues Over (Under) Expenditures	$65,399	$57,963	$1,947	($63,705)	($425)	($65,825)		
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	$65,399	$57,963	$1,947	($63,705)	($425)	($65,825)		
Beginning Fund Balance	$151,363	$216,762	$274,725	$276,672	$276,672	$276,247		
Restricted or Assigned Fund Balance	(216,762)	(274,725)	(276,672)	(212,967)	(276,247)	(210,422)		
Available Fund Balance	$0	$0	$0	$0	$0	$0		

ANNUAL BUDGET

Account	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actuals	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget	$ Change	% Change
54150. Wages - Overtime	$0	$0	$0	$0	$0	$0	$0	0.00%
Personnel Services	0	0	0	0	0	0	$0	0.00%
55030. Legal Services	$0	$0	$0	$60,000	$0	$60,000	$0	0.00%
55240. Insurance and Bonding Services	100	100	0	100	100	150	$50	50.00%
55260. Utilities	0	0	0	1,000	500	750	($250)	-25.00%
55360. Radio Equipment Services	0	0	0	0	0	0	$0	0.00%
Contractual Services	100	100	0	61,100	600	60,900	($200)	-0.33%
56050. Computer Hardware & Softwar	0	0	0	100	0	100	$0	0.00%
56060. Small Tools and Equipment	464	418	473	3,500	0	5,000	$1,500	42.86%
Materials & Supplies	464	418	473	3,600	0	5,100	$1,500	41.67%
Total - Foreign Fire Insurance Board	$564	$518	$473	$64,700	$600	$66,000	$1,300	2.01%

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, 2020, the plan fiduciary net position as a percentage of the total pension liability, was 56.30%. The tax levy passed in December 2020 is intended to fund the 2021/22 budget.

ANNUAL BUDGET SUMMARY

Account	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actuals	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget	$ Change	% Change
REVENUES								
40030. Employer Contribution	$2,089,940	$2,415,148	$2,386,343	$2,690,477	$2,685,733	$2,930,906	$240,429	8.94%
47010. Interest Income	2,995,201	1,795,901	(1,186,866)	1,100,000	858,924	1,100,000	$0	0.00%
48790. Employee Contribution	570,493	633,079	608,715	669,700	796,975	686,550	$16,850	2.52%
48990. Miscellaneous	0	35	226	0	0	0	$0	0.00%
Total Revenues	$5,655,634	$4,844,163	$1,808,418	$4,460,177	$4,341,632	$4,717,456	$257,279	5.77%
EXPENDITURES								
Police Pension Board	$2,945,010	$3,343,205	$3,451,734	$3,767,000	$3,443,975	$3,773,200	$6,200	0.16%
Total Expenditures	$2,945,010	$3,343,205	$3,451,734	$3,767,000	$3,443,975	$3,773,200	$6,200	0.16%
Net Change in Fund Balance	$2,710,624	$1,500,958	($1,643,316)	$693,177	$897,657	$944,256		
Beginning Fund Balance	$36,887,709	$39,598,333	$41,099,291	$41,711,904	$39,455,975	$40,353,632		
Restricted or Assigned Fund Balance	(39,598,333)	(41,099,291)	(39,455,975)	(42,405,081)	(40,353,632)	(41,297,888)		
Available Fund Balance	$0	$0	$0	$0	$0	$0		

ANNUAL BUDGET

Account	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actuals	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget	$ Change	% Change
54195. Pension Payments	$2,763,423	$3,154,254	$3,254,765	$3,545,000	$3,228,925	$3,545,000	$0	0.00%
Personnel Services	2,763,423	3,154,254	3,254,765	3,545,000	3,228,925	3,545,000	$0	0.00%
55010. Professional Services	166,401	172,779	176,835	195,000	193,420	200,000	$5,000	2.56%
55030. Legal Services	2,863	3,090	4,866	10,000	5,428	10,000	$0	0.00%
55200. Training	0	0	0	1,000	800	1,000	$0	0.00%
55220. Dues and Subscriptions	795	795	795	1,000	795	1,000	$0	0.00%
55240. Insurance and Bonding Services	4,814	4,909	6,553	7,000	6,607	7,200	$200	2.86%
55630. State Filing Fee	6,714	7,378	7,920	8,000	8,000	9,000	$1,000	12.50%
Contractual Services	181,587	188,951	196,969	222,000	215,050	228,200	$6,200	2.79%
Total - Police Pension Board	$2,945,010	$3,343,205	$3,451,734	$3,767,000	$3,443,975	$3,773,200	$6,200	0.16%

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, 2020, the plan fiduciary net position as a percentage of the total pension liability, was 71.40%. The tax levy passed in December 2020 is intended to fund the 2021/22 budget.

ANNUAL BUDGET SUMMARY

Account	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actuals	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget	$ Change	% Change
REVENUES								
40030. Employer Contribution	$1,608,539	$1,881,728	$1,843,179	$1,882,261	$1,878,949	$2,023,967	$141,706	7.53%
47010. Interest Income	2,187,480	2,524,724	815,414	1,100,000	1,099,278	1,100,000	$0	0.00%
48970. Employee Contribution	584,464	603,777	660,175	651,500	669,158	672,950	$21,450	3.29%
48990. Miscellaneous	20	0	252	0	0	0	$0	0.00%
Total Revenues	$4,380,503	$5,010,229	$3,319,020	$3,633,761	$3,647,385	$3,796,917	$163,156	4.49%
EXPENDITURES								
Firefighters' Pension Board	$1,637,945	$1,645,607	$1,709,288	$2,113,600	$1,766,256	$2,163,000	$49,400	2.34%
Total Expenditures	$1,637,945	$1,645,607	$1,709,288	$2,113,600	$1,766,256	$2,163,000	$49,400	2.34%
Net Change in Fund Balance	$2,742,558	$3,364,622	$1,609,731	$1,520,161	$1,881,129	$1,633,917		
Beginning Fund Balance	$32,443,923	$35,186,481	$38,551,103	$40,466,795	$40,160,834	$42,041,963		
Restricted or Assigned Fund Balance	(35,186,481)	(38,551,103)	(40,160,834)	(41,986,956)	(42,041,963)	(43,675,880)		
Available Fund Balance	$0	$0	$0	$0	$0	$0		

ANNUAL BUDGET

Account	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actuals	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget	$ Change	% Change
54195. Pension Payments	$1,495,603	$1,482,619	$1,537,360	$1,935,000	$1,574,052	$1,935,000	$0	0.00%
Personnel Services	1,495,603	1,482,619	1,537,360	1,935,000	1,574,052	1,935,000	$0	0.00%
55010. Professional Services	125,482	140,456	153,480	151,000	174,604	200,000	$49,000	32.45%
55030. Legal Services	3,593	7,820	4,180	10,000	2,379	10,000	$0	0.00%
55200. Training	2,013	1,135	862	1,000	1,100	2,000	$1,000	100.00%
55220. Dues and Subscriptions	0	1,590	795	1,600	795	1,000	($600)	-37.50%
55240. Insurance and Bonding Services	5,426	5,497	5,574	7,000	5,615	7,000	$0	0.00%
55630. State Filing Fee	5,828	6,490	7,038	8,000	7,711	8,000	$0	0.00%
Contractual Services	142,342	162,988	171,929	178,600	192,204	228,000	$49,400	27.66%
Total - Firefighters Pension Board	$1,637,945	$1,645,607	$1,709,288	$2,113,600	$1,766,256	$2,163,000	$49,400	2.34%

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 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actuals	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget	$ Change	% Change
REVENUES								
44300. Police Fines	$0	$0	$69,801	$17,000	$15,000	$17,000	$0	0.00%
45300. Parking Fees	284,580	261,861	233,611	191,167	24,000	$53,000	(138,167)	-72.28%
47010. Interest Income	17	1,669	586	500	40	$40	(460)	-92.00%
Total Revenues	$284,597	$263,530	$303,998	$208,667	$39,040	$70,040	(138,627)	-66.43%
EXPENDITURES								
Streets	$199,391	$227,153	$283,929	$276,139	$228,585	$280,366	4,227	1.53%
Total Expenditures	$199,391	$227,153	$283,929	$276,139	$228,585	$280,366	4,227	1.53%
Revenues Over (Under) Expenditures	$85,206	$36,377	$20,069	($67,472)	($189,545)	($210,326)		
OTHER FINANCING SOURCES (USES)								
Transfer In								
General Fund	$0	$0	$2,020	$0	$45,873	$210,326		
Transfer Out								
Capital Replacement Fund	$0	$0	$0	$0	0	$0		
Total Other Financing Sources (Uses)	$0	$0	$2,020	$0	$45,873	$210,326		
Net Change in Fund Balance	$85,206	$36,377	$22,089	($67,472)	($143,672)	$0		
Beginning Fund Balance	$0	$85,206	$121,583	$143,672	$143,672	($0)		
Restricted or Assigned Fund Balance	(85,206)	(121,583)	(143,672)	(76,200)	0	0		
Available Fund Balance	$0	$0	($0)	($0)	($0)	($0)		

ANNUAL BUDGET

Account	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actuals	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget	$ Change	% Change
54110. Wages - Full Time Employees	$45,116	$60,664	$100,350	$60,686	$60,686	$58,697	($1,989)	-3.28%
54150. Overtime	24,960	24,960	25,710	24,960	24,960	24,960	$0	0.00%
54200. Group Health Insurance	9,033	14,916	35,097	17,416	17,416	24,613	$7,197	41.32%
54301. Employer's Social Security	4,346	5,312	9,644	5,311	6,553	6,399	$1,088	20.49%
54302. Employer's IMRF	8,962	11,273	13,955	11,777	11,777	11,520	($257)	-2.18%
54303. Employer's Medicare	1,016	1,242	0	1,242	0	0	($1,242)	-100.00%
Personnel Services	93,433	118,367	184,755	121,392	121,392	126,189	$4,797	3.95%
55010. Professional Services	35,734	39,986	40,490	71,065	35,903	68,585	($2,480)	-3.49%
55160. Postage & Freight	3,052	4,367	4,511	3,248	2,000	3,248	$0	0.00%
55260. Utilities	9,249	13,806	4,971	19,200	19,200	19,200	$0	0.00%
55320. Operating Equipment Maintenanc	37,992	34,017	34,017	41,615	42,732	43,525	$1,910	4.59%
55680. Rent - Buildings & Equipment	15,054	14,960	13,450	15,000	3,000	15,000	$0	0.00%
Contractual Services	101,081	107,136	97,439	150,128	102,835	149,558	($570)	-0.38%
56000. Office Supplies	4,877	1,650	1,735	2,792	2,531	2,792	$0	0.00%
56040. Motor Fuel & Lubricants	0	0	0	1,827	1,827	1,827	$0	0.00%
Material & Supplies	4,877	1,650	1,735	4,619	4,358	4,619	$0	0.00%
Total - Streets	$199,391	$227,153	$283,929	$276,139	$228,585	$280,366	$4,227	1.53%

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 2021/22 are funds to provide for parking enforcement activities, lighting, snow and ice control, lawn care and general maintenance. Also reflected in the fiscal year 2021/22 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 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actuals	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget	$ Change	% Change
REVENUES								
41700. Grant Proceeds - State of IL	$0	$0	$0	$0	$0	$0	$0	N/A
47010. Interest Income	16	112	0	3,800	250	250	(3,550)	-93.42%
48100. Capital Facility Fees	10,180	0	410,527	0	0	0	$0	N/A
Total Revenues	$10,196	$112	$410,527	$3,800	$250	$250	($3,550)	-93.42%
EXPENDITURES								
Three Oaks Recreation Area	$99,345	$8,754	$0	$0	$0	$0	$0	N/A
Total Expenditures	$99,345	$8,754	$0	$0	$0	$0	$0	N/A
Revenues Over (Under) Expenditures	($89,149)	($8,642)	$410,527	$3,800	$250	$250		
OTHER FINANCING SOURCES (USES)								
Transfer In	$0	$0	$0	$0	$0	$0		
Total Other Financing Sources (Uses)	$0	$0	$0	$0	$0	$0		
Net Change in Fund Balance	($89,149)	($8,642)	$410,527	$3,800	$250	$250		
Beginning Fund Balance	$97,819	$8,670	$28	$410,555	$410,555	$410,805		
Restricted or Assigned Fund Balance	(8,670)	(28)	(410,555)	(414,355)	(410,805)	(411,055)		
Available Fund Balance	$0	$0	$0	$0	$0	$0		

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2021/22

GOVERNMENTAL DEBT SERVICE FUND

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, 2021 that are attributable to the refunding will be $7,483,521.

ANNUAL BUDGET SUMMARY

Account	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actuals	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget	$ Change	% Change
EXPENDITURES								
City Administration	$1,050,835	$1,050,212	$9,768,912	$926,516	$926,516	$932,439	$5,923	0.64%
Total Expenditures	$1,050,835	$1,050,212	$9,768,912	$926,516	$926,516	$932,439	$5,923	0.64%
Revenues Over (Under) Expenditures	($1,050,835)	($1,050,212)	($9,768,912)	($926,516)	($926,516)	($932,439)		
OTHER FINANCING SOURCES (USES)								
2019A Bond Proceeds	$0	$0	$4,625,809	$0	$0	$0		
2019A Bond Premium	0	0	390,197	0	0	0		
2019B Bond Proceeds	0	0	3,328,246	0	0	0		
2019B Bond Premium	0	0	397,131	0	0	0		
Transfer In								
General Fund	1,037,665	1,024,555	982,004	879,958	860,338	868,212		
Home Rule Sales Tax Fund	0	0	0	0	0	0		
Vulcan Lakes TIF Fund	13,170	25,657	45,526	46,558	66,178	64,227		
Total Other Financing Sources (Uses)	$1,050,835	$1,050,212	$9,768,912	$926,516	$926,516	$932,439		
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 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actuals	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget	$ Change	% Change
55010. Professional Services	$1,641	$1,647	$103,848	$1,000	$1,000	$1,000	$0	0.00%
Contractual Services	1,641	1,647	103,848	1,000	1,000	1,000	0	0.00%
58100. Debt Service - Principal	695,503	716,080	9,477,555	470,535	470,535	627,379	156,844	33.33%
58110. Debt Service - Interest	353,691	332,485	187,509	454,981	454,981	304,060	(150,921)	-33.17%
Debt Service	1,049,194	1,048,565	9,665,064	925,516	925,516	931,439	5,923	0.64%
Total - City Administration	$1,050,835	$1,050,212	$9,768,912	$926,516	$926,516	$932,439	$5,923	0.64%

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2021/22

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 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actuals	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget	$ Change	% Change
REVENUES								
40175. Property Taxes - TIF	$120,571	$322	$97	$0	$29,556	$0	$0	0.00%
47010. Interest Income	109	6,150	3,206	0	200	0	0	0.00%
48950. Reimbursements								
Willow Creek (CL Ave/Main Easements)	0	0	33,400	0	0	0	0	0.00%
Total Revenues	$120,680	$6,472	$36,703	$0	$29,756	$0	$0	0.00%
EXPENDITURES								
Community Development	$550	$600	$650	$750	$750	$773	$23	3.07%
Total Expenditures	$550	$600	$650	$750	$750	$773	$23	3.07%
OTHER FINANCING SOURCES (USES)								
Transer Out								
Capital Replacement Fund	$0	$0	($112,500)	($241,548)	($241,548)	$0		
Total Other Financing Sources (Uses)	$0	$0	($112,500)	($241,548)	($241,548)	$0		
Net Change in Fund Balance	$120,130	$5,872	($76,447)	($242,298)	($212,542)	($773)		
Beginning Fund Balance	$292,349	$412,479	$418,351	$341,904	$341,904	$129,362		
Restricted or Assigned Fund Balance	(412,479)	(418,351)	(341,904)	(99,606)	(129,362)	(128,589)		
Available Fund Balance	$0	$0	($0)	($0)	$0	$0		

ANNUAL BUDGET

Account	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actuals	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget	$ Change	% Change
55010. Professional Services	$550	$600	$650	$750	$750	$773	$23	3.07%
Contractual Services	550	600	650	750	750	773	$23	3.07%
Total - Community Development	$550	$600	$650	$750	$750	$773	$23	3.07%

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 2021/22 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

ANNUAL BUDGET SUMMARY

Account	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actuals	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget	$ Change	% Change
REVENUES								
40175. Property Taxes - TIF	$25,933	$54,786	$80,899	$80,000	$114,954	$100,000	$20,000	25.00%
47010. Interest Income	2	43	13	0	1	0	$0	0.00%
Total Revenues	$25,935	$54,829	$80,912	$80,000	$114,955	$100,000	$20,000	25.00%
EXPENDITURES								
Community Development	$550	$600	$650	$750	$750	$773	$23	3.07%
Total Expenditures	$550	$600	$650	$750	$750	$773	$23	3.07%
Revenues Over (Under) Expenditures	$25,385	$54,229	$80,262	$79,250	$114,205	$99,227		
OTHER FINANCING SOURCES (USES)								
Transfer Out								
General Fund	($25,385)	($54,229)	($80,262)	($79,250)	($114,205)	($99,227)		
Home Rule Sales Tax Fund	0	0	0	0	0	0		
Total Other Financing Sources (Uses)	($25,385)	($54,229)	($80,262)	($79,250)	($114,205)	($99,227)		
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 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actuals	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget	$ Change	% Change
55010. Professional Services	$550	$600	$650	$750	$750	$773	$23	3.07%
Contractual Services	550	600	650	750	750	773	$23	3.07%
Total - Community Development	$550	$600	$650	$750	$750	$773	$23	3.07%

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 2021/22 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 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 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actuals	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget	$ Change	% Change
REVENUES								
40175. Property Taxes - TIF	$13,719	$26,200	$46,154	$47,308	$66,918	$65,000	$17,692	37.40%
47010. Interest Income	1	58	22	0	10	0	$0	0
Total Revenues	$13,720	$26,258	$46,176	$47,308	$66,928	$65,000	$17,692	37.40%
EXPENDITURES								
Community Development	$550	$600	$650	$750	$750	$773	$23	3.07%
Total Expenditures	$550	$600	$650	$750	$750	$773	$23	3.07%
Revenues Over (Under) Expenditures	$13,170	$25,658	$45,526	$46,558	$66,178	$64,227		
OTHER FINANCING SOURCES (USES)								
Transfer Out								
Three Oaks Debt Service Fund	(13,170)	(25,658)	(45,526)	(46,558)	(66,178)	(64,227)		
Total Other Financing Sources (Uses)	($13,170)	($25,658)	($45,526)	($46,558)	($66,178)	($64,227)		
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 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actuals	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget	$ Change	% Change
55010. Professional Services	$550	$600	$650	$750	$750	$773	$23	3.07%
Contractual Services	550	600	650	750	750	773	$23	3.07%
Total - Community Development	$550	$600	$650	$750	$750	$773	$23	3.07%

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 2021/22 are for audit services.

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2021/22

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 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actual	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget
REVENUES						
41060. Video Gaming Tax	$0	$122,492	$116,270	$105,147	$62,802	$115,371
42060. Video Gaming License	0	43,893	44,100	43,500	43,500	43,500
41700. Grant Proceeds - State of IL						
IDOT Traffic Signal LED Replacement	0	0	0	0	0	49,500
IDOT Traffic Signal/Ped 176/Oak	0	0	0	0	0	15,000
41800. Grant Proceeds - Federal						
Pingree Rd Segment 2 Construction	353,080	0	0	0	0	0
Cures Funding (Lobby & HVAC)	0	0	0	0	274,408	0
41900. Grant Proceeds - Other						
Speed Feedback Signs	0	9,362	0	0	0	0
40402. Utility Tax - Electricity	0	0	456,251	1,063,699	951,661	973,681
40407. Utility Tax - Natural Gas	0	0	615,083	1,001,990	762,183	776,761
48950. Reimbursements						
IRMA	30,423	0	0	0	0	0
Crystal Lake Park District (Huntley Crossing)	6,620	0	0	0	0	0
Developer (Congress/Exchange Roundabout)	0	0	26,631	0	0	0
McHenry County (Huntley Crossing)	6,633	0	0	0	0	0
McHenry County (Prairie Reroute)	1,457	0	0	0	0	0
McHenry County (South Main Widening)	0	310,044	0	0	0	0
McHenry County (US 14/Virginia)	12,792	3,545	0	0	0	0
Metra (Congress Parkway Improvements)	0	590,650	0	0	0	0
Metra (Pingree Grove Stn Improvements)	0	0	0	0	0	941,033
Total Revenues	$411,005	$1,079,986	$1,258,335	$2,214,336	$2,094,554	$2,914,846
EXPENDITURES						
City Administration	$20,239	$0	$4,812	$26,440	$2,288	$45,900
Community Development	470,012	140,000	210,045	0	0	0
Engineering	0	0	0	437,973	234,350	1,633,777
Fire Rescue	538,838	366,400	700,152	2,175,734	548,553	2,411,936
Fleet & Facility Services	76,343	64,278	26,243	772,681	700,712	1,164,722
Information Technology	328,182	243,833	212,768	251,800	247,000	1,019,000
Police	216,121	10,557	798,110	1,428,094	1,371,181	1,540,097
Roadway (MFT)	734,050	466,224	1,752,219	2,981,913	2,986,202	1,404,000
Roadway (Non-MFT)	1,968,454	1,815,253	2,029,772	1,975,000	1,923,884	2,025,000
Storm Sewer	52,930	0	0	0	0	0
Streets	321,825	296,370	748,720	2,308,169	2,326,996	1,815,319
Three Oaks Recreation Area	46,240	79,687	116,536	271,200	154,013	171,950
Total Expenditures	$4,773,234	$3,482,602	$6,599,379	$12,629,004	$10,495,179	$13,231,701
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	($4,362,229)	($2,402,616)	($5,341,044)	($10,414,668)	($8,400,625)	($10,316,855)

ANNUAL BUDGET SUMMARY (CONTINUED)

Account	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actual	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget
OTHER SOURCES (USES)						
Lease Financing	$0	$59,266	$813,338	$2,611,128	$2,609,317	$894,211
Transfer In						
General Fund	2,556,374	810,000	2,395,909	2,156,207	900,875	5,469,989
Genera Fund Residual	0	0	0	0	3,000,000	0
Restricted Police Fund	0	0	342,000	0	0	0
Fire Rescue Fund	538,839	346,314	693,459	2,009,337	$408,797	1,600,540
Road/Vehicle License Fund	635,000	656,437	545,475	533,530	533,530	556,520
Motor Fuel Tax Fund	353,468	152,635	1,752,219	2,740,365	2,744,654	1,404,000
Main Street TIF Fund	0	0	112,500	241,548	241,548	0
Total Other Financing Sources (Uses)	$4,083,681	$2,024,652	$6,654,901	$10,292,115	$10,438,721	$9,925,260
Net Change in Fund Balance	($278,548)	($377,964)	$1,313,857	($122,553)	$2,038,095	($391,595)
Beginning Fund Balance	$1,431,222	$1,152,674	$774,710	$742,115	$2,088,566	$4,126,661
Restricted or Assigned Fund Balance	(38,280)	(657,995)	(583,916)	(619,562)	(715,118)	(849,089)
Available Fund Balance	$1,114,394	$116,715	$1,504,650	$0	$3,411,543	$2,885,977

ANNUAL BUDGET: CITY ADMINISTRATION

Account	Fiscal 2017 Actuals	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actuals	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget
Five Year Financial Plan	$15,049	$0	$0	$0	$0	$0	$0
55010. Professional Services	15,049	0	0	0	0	0	0
56050. Computer Hardware & Software	61,706	0	0	0	0	0	0
Welcome Signs	0	740	0	0	0	0	0
Enhanced Lighting (Downtown Shopping District)	0	0	0	0	26,440	0	0
56230. Street Signs	5,294	740	0	0	26,440	0	0
CMO #20 (2013 Ford Taurus) Replacement	0	0	0	0	0	0	32,000
57030. Capital - Automotive Equipment	0	0	0	0	0	0	32,000
Starcom21 Dual Band Radio	0	0	0	4,812	0	2,288	0
Electric Vehicle Charging Stations	0	0	0	0	0	0	7,500
Copier Replacement	0	19,499	0	0	0	0	0
57040. Capital - Operating Equipment	438,289	19,499	0	4,812	0	2,288	7,500
57100. Capital - Systems Improvements	28,598	0	0	0	0	0	0
LEASE PAYMENTS							
CMO #20	0	0	0	0	0	0	6,400
58100. Debt Service - Lease Payments	0	0	0	0	0	0	6,400
Total - City Administration	$548,936	$20,239	$0	$4,812	$26,440	$2,288	$45,900

ANNUAL BUDGET: INFORMATION TECHNOLOGY

Account	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actual	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget
Document Imaging (Licensing, Training)	$24,000	$35,309	$14,000	$14,000	$29,000	$30,000
Document Imaging (Backscanning)	0	0	21,792	0	0	45,000
Microsoft Office 2016	59,746	0	0	0	0	0
Microsoft Exchange Server Upgrade	0	0	1,075	0	0	0
Permit/Inspections Software (Annual Subscription)	62,297	58,760	60,599	70,500	60,000	63,000
Permit/Inspections Software Enhancement	0	0	0	10,000	7,500	10,000
Permit/Inspections Software Electronic Plan Review	0	0	0	0	0	10,000
Electronic Plan Review Table				0	0	14,000
Licensing Software (Annual Subscription)	0	0	3,600	22,000	22,000	19,800
Finance Enterprise Software (Implement and Subscript)	0	0	0	0	0	275,000
Automated Update Software - City Network	0	0	6,000	5,300	0	0
Extended Warranties - Servers	0	0	0	13,000	13,000	10,000
56050. Computer Hardware & Software	146,043	94,069	107,066	134,800	131,500	476,800
Whole Building Intercom System	0	0	0	0	0	150,000
Surveillance Cameras Software Maint	0	0	0	0	0	10,000
Access Control System Refurbishment	0	0	0	0	0	225,000
57000. Capital - Buildings	0	0	0	0	0	385,000
PC Replacement Program	37,456	43,236	39,631	45,000	40,000	42,000
Laptop Replacement Program	0	0	0	0	0	8,000
Ipad Replacement Program	0	0	0	0	0	5,700
Fiber Optic Network	0	49,041	38,612	60,500	60,500	60,500
Virtualize Physical Servers in Data Center	123,987	0	0	0	0	0
Whole Room Uninterruptable Power Supply	20,696	0	12,380	6,500	5,000	6,500
Video Equipment Replacement (Council Chambers)	0	0	0	0	0	25,000
Disaster Recovery	0	0	0	5,000	10,000	9,500
Remote Data Center (Fire Station #3) Installation	0	57,487	0	0	0	0
Kace Automated Update	0	0	15,079	0	0	0
57040. Capital - Operating Equipment	182,139	149,764	105,702	117,000	115,500	157,200
Total - Information Technology	$328,182	$243,833	$212,768	$251,800	$247,000	$1,019,000

ANNUAL BUDGET: POLICE DEPARTMENT

Account	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actual	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget
In-Squad Computer & Docking Station Replacement	$28,414	$10,557	$0	$18,000	$18,000	$0
Livescan (Portable) Replacement	0	0	2,580	0	0	0
Copier for Admin	0	0	6,472	0	0	0
Mobile Data Computers	0	0	16,500	0	0	0
56050. Computer Hardware & Software	28,414	10,557	25,552	18,000	18,000	0
56070. Automotive Supplies	0	0	3,261	0	0	0
Chief #1001 (2017 Taurus) Replacement	25,922	0	0	0	0	32,000
Training #1002 (2019 Nissan Altima)	0	0	20,647	0	0	0
Investigations #1003 (2019 Chevrolet Malibu)	0	0	20,817	0	0	0
Deputy Chief #1004 (2017 Sedan) Replacement	29,005	0	0	0	0	0
Investigations #1006 (2020 Ford PIU)	0	0	0	39,381	39,351	0
Commander #1007 (2020 Ford PIU)	0	0	44,560	44,560	44,560	0
Investigations #1012 (2019 Ford Fusion Hybrid)	0	0	25,605	0	0	0
Investigations #1013 (2019 GMC Sierra 1500 Limited)	0	0	27,467	28,293	0	28,293
Test Vehicle #1018 (2020 Ford PIU)	0	0	39,031	0	0	0
Supervisor #1020 (2020 Ford PIU)	0	0	0	49,987	49,987	0
Supervisor #1021 (2020 Ford PIU)	0	0	0	49,987	49,987	50,562
Patrol #1022 (2020 Ford PIU)	0	0	0	49,029	48,729	50,562
Patrol #1023 (2020 Ford PIU)	0	0	0	49,029	49,029	0
Patrol #1024 (2017 Ford Sedan) Replacement	31,211	0	0	0	0	0
Patrol #1025 (2020 Ford PIU)	0	0	0	48,903	48,903	50,562
Patrol #1026 (2020 Ford PIU)	0	0	48,903	48,903	48,903	50,562
Patrol #1027 (2020 Ford PIU)	0	0	0	48,903	49,283	0
Patrol #1028 (2020 Ford PIU)	31,460	0	0	50,500	50,500	0
Patrol #1030 (2020 Ford PIU)	0	0	0	47,822	47,822	0
Commander #1031 (2020 Ford PIU)	0	0	0	0	47,725	0
Patrol #1032 (2020 Ford PIU)	0	0	0	47,822	47,522	0
Patrol #1033 (2020 Ford PIU)	0	0	0	50,500	50,500	0
Patrol #1034 (2020 Ford PIU)	0	0	0	48,903	49,283	0
Patrol #1035 (2017 Police Utility) Replacement	32,486	0	0	0	0	50,562
Patrol #1036 (2016 Taurus) Replacement	0	0	0	0	0	50,562
Patrol #1037 (2020 Ford PIU)	0	0	0	48,903	49,283	0
Patrol #1038 (2020 Ford PIU)	37,623	0	0	50,500	50,500	0
CSO #1040 (2020 Ford PIU)	0	0	0	46,842	46,863	0
CSO #1041 (2020 Ford PIU)	0	0	0	46,842	46,842	0
CSO #1042 (2020 Ford PIU)	0	0	0	46,842	46,842	0
Evidence #1043 (2020 Police Utility) Replacement	0	0	0	49,466	0	0
Special Assignment #1044 (2019 GMC Sierra 1500 Limite	0	0	26,183	27,165	26,210	26,400
57030. Capital - Automotive Equipment	187,707	0	253,212	1,019,082	988,624	390,065

ANNUAL BUDGET: POLICE DEPARTMENT (CONTINUED)

Account	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actual	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget
Body Worn Cameras	0	0	0	0	0	468,800
In-car Squad Video Cameras	0	0	0	0	0	231,200
Copier Replacement (Administration)	0	0	0	0	0	0
Copier Replacement (Records)	0	0	0	0	0	0
Copier Replacement (Patrol)	0	0	0	0	0	0
Filing System Replacement	0	0	0	0	0	0
Starcom21 Single Band Portable (89) and Mobile (24) Radi	0	0	330,971	0	0	0
BA Starcom21 Radios	0	0	160,645	0	0	0
Tasers Replacement	0	0	0	29,500	29,500	31,500
AED Replacement	0	0	0	0	0	0
MDT Squad Computers	0	0	0	0	0	18,600
Zebra Printers (in-squad)	0	0	0	0	0	12,000
57040. Capital - Departmental Equipment	0	0	491,616	29,500	29,500	762,100
LEASE PAYMENTS:						
Chief #1001	0	0	0	0	0	6,400
Training #1002 (2019 Nissan Altima)	0	0	0	3,969	3,969	3,969
Investigations #1003 (2019 Chevrolet Malibu)	0	0	0	4,018	4,018	4,018
Investigations #1006 (2020 Ford PIU)	0	0	0	13,127	12,003	12,004
Commander #1007 (2020 Ford PIU)	0	0	0	14,853	13,699	13,700
Investigations #1012 (2019 Ford Fusion Hybrid)	0	0	0	4,910	4,910	4,910
Investigations #1013 (2019 GMC Sierra 1500 Limited)	0	0	0	5,659	5,243	9,431
Test Vehicle #1018 (2020 Ford PIU)	0	0	0	16,662	12,001	12,001
Supervisor #1020 (2020 Ford PIU)	0	0	0	16,662	15,340	15,341
Supervisor #1021 (2020 Ford PIU)	0	0	0	16,343	15,411	16,854
Patrol #1022 (2020 Ford PIU)	0	0	0	16,343	15,111	16,854
Patrol #1023 (2020 Ford PIU)	0	0	0	16,343	14,999	14,999
Patrol #1025 (2020 Ford PIU)	0	0	0	16,301	15,165	16,854
Patrol #1026 (2020 Ford PIU)	0	0	0	16,301	15,034	16,854
Patrol #1027 (2020 Ford PIU)	0	0	0	16,301	15,195	15,195
Patrol #1028 (2020 Ford PIU)	0	0	0	16,833	16,422	16,422
Patrol #1030 (2020 Ford PIU)	0	0	0	15,941	14,744	14,744
Commander #1031 (2020 Ford PIU)	0	0	0	0	14,484	14,484
Patrol #1032 (2020 Ford PIU)	0	0	0	15,941	14,413	14,414
Patrol #1033 (2020 Ford PIU)	0	0	0	16,833	16,422	16,422
Patrol #1034 (2020 Ford PIU)	0	0	0	16,301	15,195	15,195
Patrol #1035	0	0	0	0	0	16,854
Patrol #1036	0	0	0	0	0	16,854
Patrol #1037 (2020 Ford PIU)	0	0	0	16,301	15,283	15,283
Patrol #1038 (2020 Ford PIU)	0	0	0	16,833	16,422	16,422
CSO #1040 (2020 Ford PIU)	0	0	0	15,614	14,222	14,222
CSO #1041 (2020 Ford PIU)	0	0	0	15,614	14,216	14,216
CSO #1042 (2020 Ford PIU)	0	0	0	15,614	14,216	14,216
Evidence #1043	0	0	0	16,489	0	0
Special Assignment #1044 (2019 GMC Sierra 1500 Ltd)	0	0	0	5,405	6,922	8,800
58100. Debt Service - Lease Payments	0	0	24,469	361,512	335,057	387,932
Total - Police	$216,121	$10,557	$798,110	$1,428,094	$1,371,181	$1,540,097

ANNUAL BUDGET: COMMUNITY DEVELOPMENT

Account	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actual	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget
Crystal Creek Surveying (Culverts)	5,330	0	0	0	0	0
Barlina Culvert Replacement	8,467	0	0	0	0	0
Broadway Culvert Replacement	7,314	0	0	0	0	0
Country Club Culvert Replacement	7,314	0	0	0	0	0
Dartmoor Culvert Replacement	8,467	0	0	0	0	0
McHenry Ave Culvert Replacement	8,467	0	0	0	0	0
Nash Culvert Lining	283,769	0	0	0	0	0
Sewer Service - 510 Nash Road	20,427	0	0	0	0	0
Traffic Calming Solution - Congress/Exchange Dr	0	0	24,900	0	0	0
Traffic Calming Solution - Congress/Federal Dr	0	0		0	0	0
Parking Lot Repair/Resurface - Beardsley	0	140,000	0	0	0	0
Parking Lot Repair/Resurface - Alexandra	0	0	0	0	0	0
Parking Lot Repair/Resurface - City Hall	0	0	0	0	0	0
Parking Lot Installation - Virginia Street	0	0	0	0	0	0
LED Lighting Retrofit	0	0	18,216	0	0	0
Sidewalk Restoration (Downtown)	120,457	0	0	0	0	0
57100. Capital - Systems Improvements	470,012	140,000	43,116	0	0	0
Main/Crystal Lake Ave	0	0	166,834	0	0	0
57120. Land Acquisition	0	0	166,834	0	0	0
Total - Community Development	$470,012	$140,000	$210,045	$0	$0	$0

ANNUAL BUDGET: PUBLIC WORKS ENGINEERING DIVISION

Account	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actual	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget
Engineer Vehicle CD #41 (2006 F150) Replacement	$0	$0	$0	$0	$0	$31,512
Engineer Vehicle CD #49 (2020 GMC Sierra 1500)	0	0	0	27,165	29,065	0
57030. Capital - Automotive Equipment	0	0	0	27,165	29,065	31,512
Traffic Calming Solution - Congress/Exchange Dr/Federal	0	0	0	0	0	910,000
Parking Lot Repair/Resurface - City Hall	0	0	0	350,000	150,000	200,000
Parking Lot Installation - Virginia Street	0	0	0	0	0	300,000
Three Oaks Entrance at Main Street	0	0	0	0	0	30,677
Route 14 Beautification	0	0	0	0	0	150,000
Sidewalk Restoration (Downtown)	0	0	0	50,000	50,000	0
57100. Capital - Systems Improvements	0	0	0	400,000	200,000	1,590,677
LEASE PAYMENTS						
Engineer Vehicle CD #41 (2006 F150)	0	0	0	5,375	0	6,303
Engineer Vehicle CD #49 (2020 GMC Sierra 1500)	0	0	0	5,433	5,285	5,285
58100. Debt Service - Lease Payments	0	0	0	10,808	5,285	11,588
Total - Engineering	$0	$0	$0	$437,973	$234,350	$1,633,777

ANNUAL BUDGET: PUBLIC WORKS STREET DIVISION

Account	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actual	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget
Tree Removal & Replacement (EAB Erradication)	267,240	229,132	25,000	0	0	0
55010. Professional Services	267,240	229,132	25,000	0	0	0
Snow Route Optimization Software	0	0	0	0	0	60,000
56050. Computer Hardware & Software	0	0	0	0	0	60,000
56070. Automotive Supplies	0	264	7,458	0	0	0
Crash Attenuator	17,698	0	0	0	0	0
Sidewalk Tractor PW #475 Replacement	36,887	0	0	0	0	0
Superintendent #401 (2013 Explorer) Replacement	0	0	0	0	0	50,762
Supervisor #402 (2018 F150)	0	21,750	0	0	0	0
S/A Dump #403 (2020 Kenworth T370)	0	0	0	150,028	150,028	0
S/A Dump #403 (2020 Kenworth T370) AME	0	0	0	60,505	60,505	0
Grapple #405 (2020 Kenworth T470)	0	0	99,495	0	0	0
Grapple #405 (2020 Kenworth T470) AME	0	0	23,624	0	0	0
S/A Dump #406 (2020 Kenworth T370)	0	0	0	135,606	135,626	0
S/A Dump #406 (2020 Kenworth T370) AME	0	0	0	48,775	48,775	0
S/A Dump #407 (2020 Kenworth T370)	0	0	0	135,626	135,626	0
S/A Dump #407 (2020 Kenworth T370) AME	0	0	0	48,775	48,775	0
T/A Dump #408 (2020 Kenworth T440)	0	0	156,873	0	0	0
T/A Dump #408 (2020 Kenworth T440) AME	0	0	51,237	0	0	0
32' Aerial Boom #409 (2020 F550)	0	0	53,367	0	53,368	0
32' Aerial Boom #409 (2020 F550) AME	0	0	2,628	0	2,628	0
S/A Dump #411 (2020 Kenworth T370)	0	0	0	135,826	135,826	0
S/A Dump #411 (2020 Kenworth T370) AME	0	0	0	48,975	48,975	0
Mini (1 ton) Dump #412 (2019 F350)	0	0	39,483	0	0	0
Mini (1 ton) Dump #413 (2012 F550) Replacement	0	0	0	0	0	53,854
Mini (1 ton) Dump #413 (2012 F550) AME (not includ	0	0	0	0	0	19,990
S/A Dump #414 (2020 Kenworth T370)	0	0	0	135,626	135,626	0
S/A Dump #414 (2020 Kenworth T370) AME	0	0	0	48,775	48,775	0
S/A Dump #415 (2020 Kenworth T370)	0	0	0	135,626	135,626	0
S/A Dump #415 (2020 Kenworth T370) AME	0	0	0	48,775	48,775	0
S/A Dump #416 (2020 Kenworth T370)	0	0	0	136,776	136,776	0
S/A Dump #416 (2020 Kenworth T370) AME	0	0	0	49,925	49,925	0
S/A Dump #417 (2020 Kenworth T370)	0	0	0	135,626	135,626	0
S/A Dump #417 (2020 Kenworth T370) AME	0	0	0	48,775	48,775	0
Sweeper #424 (2006 Freightliner) Replacement	0	0	0	0	0	260,000
Chipper #429 (2019 F350)	0	0	42,454	0	0	0
T/A Dump #431 (2020 Kenworth T440)	0	0	156,873	0	0	0
T/A Dump #431 (2020 Kenworth T440) AME	0	0	51,237	0	0	0
S/A Dump #433 (2020 Kenworth T370)	0	0	0	135,626	135,626	0
S/A Dump #433 (2020 Kenworth T370) AME	0	0	0	48,775	48,775	0
T/A Dump #434 (2020 Kenworth T370)	0	0	0	0	162,118	0
T/A Dump #434 (2020 Kenworth T370) AME	0	0	0	0	63,690	0

ANNUAL BUDGET: PUBLIC WORKS STREETS DIVISION (CONTINUED)

Account	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actual	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget
Pickup #437 (2019 F350) Replacement	0	43,105	0	0	0	0
T/A Dump w/Wing Plow #555 (2006 International) R	0	0	0	162,118	0	0
T/A Dump w/Wing Plow #555 (2006 International) A	0	0	0	63,690	0	0
57030. Capital - Automotive Equipment	54,585	64,855	642,779	1,914,229	1,970,245	384,606
Pingree Train Station Improvements	0	0	0	0	0	941,033
57100. Capital - Systems Improvements	0	0	0	0	0	941,033
LEASE PAYMENTS						
Superintendent #401 (2013 Explorer)	0	0	0	0	0	10,153
Supervisor #402 (2018 F150)	0	2,119	5,794	5,794	5,794	5,794
S/A Dump #403 (2020 Kenworth T370)	0	0	0	30,006	26,237	26,237
Grapple #405 (2020 Kenworth T470)	0	0	7,179	21,537	21,537	21,537
S/A Dump #406 (2020 Kenworth T370)	0	0	0	27,125	23,720	23,720
S/A Dump #407 (2020 Kenworth T370)	0	0	0	27,125	23,720	23,720
T/A Dump #408 (2020 Kenworth T440)	0	0	26,097	30,233	30,173	30,173
32' Aerial Boom #409 (2020 F550)	0	0	3,558	10,673	9,187	9,187
S/A Dump #411 (2020 Kenworth T370)	0	0	0	27,165	23,755	23,755
Mini (1 ton) Dump #412 (2019 F350)	0	0	7,233	7,632	7,632	7,632
Mini (1 ton) Dump #413 (2012 F550)	0	0	0	0	0	10,771
S/A Dump #414 (2020 Kenworth T370)	0	0	0	27,125	23,720	23,720
S/A Dump #415 (2020 Kenworth T370)	0	0	0	27,125	23,720	23,720
S/A Dump #416 (2020 Kenworth T370)	0	0	0	27,355	23,921	23,921
S/A Dump #417 (2020 Kenworth T370)	0	0	0	27,125	23,720	23,720
Sweeper #424 (2006 Freightliner) Replacement	0	0	0	0	0	52,000
Chipper #429 (2019 F350)	0	0	8,225	8,138	8,138	8,138
T/A Dump #431 (2020 Kenworth T440)	0	0	26,137	30,233	30,173	30,173
S/A Dump #433 (2020 Kenworth T370)	0	0	9,042	27,125	23,720	23,720
T/A Dump #434 (2020 Kenworth T370)	0	0	0	0	27,889	27,889
58100. Debt Service - Lease Payments	0	2,119	73,483	393,940	356,751	429,680
Total - Streets	$321,825	$296,370	$748,720	$2,308,169	$2,326,996	$1,815,319

ANNUAL BUDGET: PUBLIC WORKS FLEET AND FACILITIES DIVISION

Account	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actual	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget
Asset Management Software (formerly split with PW Admin)	$0	$0	$9,950	$36,922	$0	$0
56050. Computer Hardware & Software	0	0	9,950	36,922	0	0
56070. Automotive Supplies	0	411	551	0	0	0
Air Cooled Condensing Unit Replacement (PD, Fire, Chambers, PW, A	0	0	0	45,000	45,000	500,000
Air Duct Cleaning (City Hall)	0	0	0	95,000	0	95,000
Architect/Engineering for Misc. Projects	0	0	0	0	0	50,000
Boiler Water Pretreatment Tank System (City Hall)	0	0	1,541	59,000	57,000	0
Carpet Replacement and Slab Repairs (City Hall Admin. & Fire Dept A	0	0	0	0	0	175,000
Cat Walk & Railing (City Hall 2nd Floor)	0	10,222	0	0	0	0
Closed Transition ATS Replacement	35,372	0	0	0	0	0
Exterior Door Replacement	0	0	0	0	0	16,500
Fire Alarm Panel (Downtown Train Station)	0	0	7,452	0	0	0
Fire Station 1 Apparatus Bay Makeup Air System Needs Assessment	0	0	0	0	0	10,000
Fuel Island Replacement (City Hall)	0	0	0	375,000	373,000	0
Gas Monitoring System Sensor Replacement	0	0	2,550	0	0	0
Lighting Controller Replacement (City Hall)	0	0	0	0	0	100,000
MDF Grounding and Bonding (IT areas)	24,497	0	0	0	0	0
Office Modifications (NAPA Parts Room)	0	21,926	0	0	0	0
Parking Structure for Police Fleet	0	0	0	0	0	50,000
PB Admin Air Handling Unit and Steam Humidification Project	0	0	0	0	0	20,000
Roof Fall Protection Systems Installation (City Hall)	0	0	0	120,000	120,000	0
Salt Storage Building Roof Repair	0	0	0	0	0	10,000
Security Enhancements (City Hall Council Chambers, Administrative	0	0	0	0	63,953	0
Variable Frequency Drive Replacement (HVAC system and supply far	16,474	11,850	0	0	0	0
Vehicle Lift Replacement	0	0	0	0	0	47,000
Water Management Plan (City Hall, Fire Stations, WW)	0	0	0	10,000	10,000	0
57000. Capital - Buildings	76,343	43,998	11,543	704,000	668,953	1,073,500
Vehicle (Forklift)	0	0	0	27,008	27,008	
Pool Truck PW #12 (2018 F150) Replacement	0	17,533	0	0	0	26,950
Superintendent Vehicle PW #15 (2017 Escape) Replacement	0	0	0	0		49,068
57030. Capital - Automotive Equipment	0	17,533	0	27,008	27,008	76,018
LEASE PAYMENTS						
Pool Truck PW #12 (2018 F150)	0	2,336	4,200	4,751	4,751	5,390
Superintendent Vehicle PW #15 (2017 Escape)	0	0	0	0	0	9,814
58100. Debt Service - Lease Payments	0	2,336	4,200	4,751	4,751	15,204
Total - Fleet & Facility Services	$76,343	$64,278	$26,243	$772,681	$700,712	$1,164,722

ANNUAL BUDGET: FIRE RESCUE

Account	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actual	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget
56070. Automotive Supplies	$0	$196	$1,845	$0	$0	$0
Server Room Repair of Water Leaks (Station #3)	0	0	13,959	0	0	0
Station and Staffing Study	0	0	0	0	0	75,000
57000. Capital - Buildings	0	0	13,959	0	0	75,000
Ambulance Replacement	186,957	0	0	0	0	0
IRMA Ambualnce Cot Program Eligible	0	0	15,000	0	0	0
Ambulance Replacement (Bariatric)	226,571	0	0	0	0	0
Chief #3789/#302 (2020 Ford PIU)	0	0	0	37,407	37,407	0
Battalion Chief #3255/#330 (2020 Ford Transit-250 Cargo)	0	0	0	52,635	52,635	0
Inspector #1077/#332 (2018 Ford Escape)	0	20,189	0	0	0	0
Support/Towing #9255#/333 (2019 Ford F350)	0	0	39,675	0	0	0
Support #334 (2020 Ford F350)	0	0	0	44,500	49,714	0
Training/Pool #1914 (2014 Ford Escape)	0	0	0	31,855	0	0
Engine #5575 (2002 E-One Pumper) Replacement	0	0	0	0	0	400,000
Engine #6228 (2006 Pierce Engine) Replacement	0	0	0	400,000	0	400,000
Engine #7272 (2007 Pierce Engine) Replacement	0	0	0	400,000	0	400,000
Ambulance #8151 (2014 Ford F450) Replacement	0	170,962	7,000	0	0	0
Ambulance #8151 Power Load System/Power Cot	0	0	35,314	0	0	0
Ambulance #8037 (2016 Ford E450) Replacement	0	0	0	182,062	0	182,062
Ambulance #8037 Power Load System	0	0	0	36,373	36,373	0
Ambulance #7733 (2015 Ford F450) Replacement	0	0	0	0	0	187,524
Ambulance #7733 Power Load System	0	0	0	0	0	37,464
Ambulance #4478 (2017 Ford F450) Replacement	0	0	0	182,062	0	182,062
Ambulance #4478 Power Load System	0	0	0	36,373	36,373	0
Ambulance #4421 (2013 Ford F450) Replacement	0	173,427	7,000	0	0	0
Ambulance #4421 Power Load System/Power Cot	0	0	35,314	0	0	0
57030. Capital - Automotive Equipment	413,528	364,578	129,717	1,403,267	212,502	1,789,112
CAD and Station Alerting Interface	0	0	0	20,000	17,240	0
Bunker Gear Dryers	0	0	0	0	0	11,200
CLWAN Redundat Equipment (Backup)	97,901	0	0	0	0	0
Copier - Station 1	0	0	0	0	0	6,500
Heart Monitors Replacement (9)	0	0	0	360,000	239,008	0
MDC Replacements	0	0	0	0	0	12,000
SCBA Fit Testing Equipment Replacement	16,209	0	`	0	0	0
Stair Chair Replacements	0	0	0	0	0	11,000
Starcom21 Dual Band Portable (73) and Mobile (6) Radios	0	0	543,051	43,800	42,361	0
Thermal Imaging Camera Replacement	11,200	0	0	0	0	0
57160. Capital - Departmental Equipment	125,310	0	543,051	423,800	298,609	40,700
57890. Capital - Contingency	0	0	0	302,100	0	469,682

ANNUAL BUDGET: FIRE RESCUE (CONTINUED)

Account	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actual	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget
LEASE PAYMENTS						
Chief #3789 (2020 Ford PIU) 302	0	0	0	7,481	6,451	6,451
Battalion Chief #3255 (2020 Ford Transit-250 Cargo) 330	0	0	0	10,527	9,205	9,205
Inspector #1077 (2018 Ford Escape) 332	0	1,626	5,327	5,327	5,328	5,328
Support/Towing #9255 (2019 Ford F350) 333	0	0	7,761	7,761	7,615	7,615
Training/Pool #1914 (2014 Ford Escape) 337	0	0	0	6,371	0	0
Support #334 (2020 Ford F350)	0	0	0	9,100	8,843	8,843
58100. Debt Service - Lease Payments	0	1,626	11,579	46,567	37,442	37,442
Total - Fire Rescue	$538,838	$366,400	$700,152	$2,175,734	$548,553	$2,411,936

ANNUAL BUDGET: ROAD RESURFACING

Account	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actual	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget
Pavement Marking Program	$44,786	$76,423	$63,914	$75,000	$75,000	$75,000
Pavement Preservation Program	9,796	48,624	50,000	50,000	50,000	0
Street Resurfacing Program (includes manhole	1,805,754	1,556,056	2,050,000	1,700,000	1,700,000	1,750,000
Pedestrian & Traffic Safety Improvements	0	38,893	50,000	50,000	50,000	50,000
55380. Street Maintenance & Repair	1,882,499	1,719,996	1,940,302	1,875,000	1,875,000	1,875,000
55390. Sidewalk Maintenance & Repair	85,955	95,257	89,470	100,000	48,884	150,000
Contractual Services	85,955	95,257	89,470	100,000	48,884	150,000
Total - Roadways (Non-MFT)	$1,968,454	$1,815,253	$2,029,772	$1,975,000	$1,923,884	$2,025,000

ANNUAL BUDGET: ROAD RECONSTRUCTION

Account	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actual	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget
Roadways						
IL 176/Briarwood	$0	$175,760	$0	$0	$0	$0
IL 176/Walkup	0	11,333	0	0	0	0
Main/Crystal Lake Ave Improvement	37,640	134,438	150,383	2,471,862	2,471,862	0
North Main Improvement - Design	26,107	48,844	17,429	34,721	4,721	30,000
North Main Improvement - Construction (See F	0	0	0	0	0	0
South Main Widening	3,666	0	795,785	0	0	0
Pingree/Congress	525,965	0	0	0	0	0
US 14/Virginia	25,584	79,886	166,824	0	111,413	0
Dole Avenue Reconstruction						
Design (to include sanitary sewer lining and w	0	0	0	50,000	50,000	300,000
Cog Circle Reconstruction	0	0	0	250,000	0	250,000
IDOT Route 14 - ?	0	0	0	0	217,226	0
Refund CMAQ Grant	0	0	34,088	0	0	0
McHenry Ave Erosion Control - Design	0	0	21,900	0	0	0
McHenry Ave Erosion Control - Construction	0	0	89,270	0	0	0
Traffic Signals	0	0	5,301	0	0	0
Signal Replacement - IL 176/Oak	0	0	0	0	0	50,000
Signal Installation - IL 176/Mt Thabor-Haligus	0	0	12,290	13,010	13,010	0
LED Replacement	0	0	0	0	0	150,000
Illuminated Street Signs - US 14/IL 176	89,233	0	0	0	0	0
Pedestrian Connection - Main Street	0	0	0	40,000	20,000	74,000
Multi-Use Paths						
Country Club Multi-Use Path	5,975	0	61,704	0	0	0
Ackman @ Amberwood Rd Crossing	9,940	0	0	0	0	0
Huntley Rd Crossing	9,940	0	339,607	0	0	0
Pavement Preservation Program	0	0	0	0	0	200,000
57080. Capital - Streets	734,050	450,261	1,694,582	2,859,593	2,888,232	1,054,000
Salt Storage Dome	0	0	0	0	0	350,000
57100. Capital - Buildings	0	0	0	0	0	350,000
Main/Crystal Lake Ave	0	15,963	0	0		
North Main Street	0	0	57,638	122,320	97,970	0
57120. Capital - Land	0	15,963	57,638	122,320	97,970	0
Total - Roadway Improvements (MFT)	$734,050	$466,224	$1,752,219	$2,981,913	$2,986,202	$1,404,000

ANNUAL BUDGET: THREE OAKS RECREATION AREA

Account	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actual	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget
Storage/Maintenance Building	$0	$0	$0	$0	$0	$45,600
57000. Capital - Buildings	0	0	0	0	0	45,600
Three Oaks Master Plan Update	0	13,558	0	0	0	0
Canoe/Kayak Replacement	3,318	0	0	0	0	0
Sail/Pontoon Boat Replacement	6,634	0	0	0	0	0
Paddleboat Replacement	0	0	6,639	0	0	0
Outboard Motor Replacement	0	0	0	6,200	6,165	0
Pavillion Enclosure	6,408	0	0	0	0	0
Swim Raft Repairs	0	0	0	0	0	16,650
Water Level Study	5,530	0	0	0	0	0
Golf Cart Replacement	0	0	8,820	0	0	0
Kubota Replacement	0	0	0	0	0	22,000
Beach/Marina Cameras plus Server	0	0	15,424	0	0	0
Water Bottle Filling Station (Beach & Marina)	0	0	4,680	0	513	0
Lighting, Signage, Landscaping (New Parking Lots	0	0	525	0	0	0
Lakehouse and Marina Unit Heater Replacements	0	0	0	0	0	2,900
57040. Capital - Operating Equipment	21,890	13,558	36,088	6,200	6,678	41,550
Beach Area Expansion and Umbrella (Grassy Area	0	0	0	10,000	2,660	0
East Trail - Switchback Paving	0	0	0	30,000	28,970	0
Erosion Control	1,757	0	23,125	0	0	0
Fencing	0	0	8,865	0	0	0
Flood Remediation (landscape, electrical, building	0	0	0	50,000	3,705	0
Irrigation Pump Relocation	0	44,880	0	0	0	20,000
Lightning Suppression System Installation	0	0	0	70,000	7,000	0
Parking Lot Seal Coat and Crack Filling	0	21,249	0	0	0	0
Pedestrian Bridge Repairs	0	0	0	0	0	16,500
Pipe Outlet Feasibility Study	0	0	660	0	0	0
Retaining Wall Installation (Swim Beach)	17,240	0	0	0	0	0
Shade Structure (Scuba Area)	5,353	0	0	0	0	0
Test Well Installation and Testing	0	0	22,871	0	0	0
Trail Repairs and Landscaping	0	0	2,615	0	0	35,000
Upper Parking Lot Light Pole Enhancement	0	0	0	0	0	13,300
Water Level Adjustment (Piping Installation)	0	0	0	105,000	105,000	0
Water Level Design Adjustment	0	0	22,312	0	0	0
57100. Capital - Systems Improvements	24,350	66,129	80,448	265,000	147,335	84,800
Total - Three Oaks Recreation Area	$46,240	$79,687	$116,536	$271,200	$154,013	$171,950

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 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actual	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget
REVENUES						
41800. Grant Proceeds - Federal						
CDBG - Lift Station #9 Rehabilitation	$0	$0	$0	$87,315	$87,315	$0
CDBG - Pine/Oriole Land Acqusition	0	0	0	0	616,000	661,803
CDBG - College/Union Storm Sewer	0	0	0	0	0	75,000
CDBG - Rain Garden	0	0	0	0	0	27,000
40402. Utility Tax - Electricity	0	0	646,301	646,301	646,301	646,301
40407. Utility Tax - Natural Gas	0	0	353,699	353,699	353,699	353,699
Total Intergovernmental Revenue	0	0	1,000,000	1,087,315	1,703,315	1,763,803
47010. Interest Income	56	24,438	8,209	0	0	0
Total Interest Income	56	24,438	8,209	0	0	0
48950. Reimbursements						
Copley Roofing (WM Relocate)	9,600	0	0	0	0	0
Temperature Equipment (WM Relocate)	9,600	0	0	0	0	0
BP McDonalds (WM Extension)	20,568	0	0	0	0	0
Fountains (LS #22 Pump)	0	26,589	0	0	0	0
Springs (LS #22 Pump)	0	26,589	0	0	0	0
IRMA (WTP #3 Electrical)	133,785	0	0	0	0	0
48990. Miscellaneous Income	0	19,810	0	0	0	0
Total Miscellaneous	173,553	72,988	0	0	0	0
Total Revenues	$173,609	$97,426	$1,008,209	$1,087,315	$1,703,315	$1,763,803

ANNUAL BUDGET SUMMARY (CONTINUED)

Account	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actual	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget
EXPENDITURES						
PW Admin	$0	$464,918	$4,167,400	$1,553,067	$767,105	$4,017,903
Water & Sewer Operations	280,527	330,628	2,229,311	11,843,740	3,441,669	15,803,530
Wastewater Treatment	3,558,098	602,548	830,844	4,195,391	1,435,161	2,710,826
Total Expenditures	$3,838,625	$1,398,094	$7,227,555	$17,592,198	$5,643,935	22,532,259
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	($3,665,016)	($1,300,668)	($6,219,345)	($16,504,883)	($3,940,620)	($20,768,456)
OTHER FINANCING SOURCES (USES)						
Transfer In						
Water & Sewer Fund	$414,805	$25,993	$6,165,763	$7,287,385	$2,958,903	$3,544,417
General Fund	0	0	0	0	0	302,551
Water & Sewer 2015 GO Project Fund						
WM Relocation - Route 14 (IL 176 to CL A	0	0	208,632	0	0	0
Crystal Lake Ave/Main Street WM	0	0	0	245,211	259,550	0
Water & Sewer 2019 GO Project Fund						
NCLPBIA City Storm Sewer	0	0	1,544,481	0	0	0
Three Oaks Water Level Adjustment	0	0	0	0	0	2,197,449
McCormick Tower Area WM	0	0	0	1,890,000	300,000	2,190,000
Water & Sewer SSA Participation Fees Fu	335,933	250,122	0	0	0	0
Lease Financing	0	63,435	114,957	537,287	422,167	223,039
Loan Proceeds						
WWTP #2 & WWTP #3 Improvements	3,442,113	1,211	0	0	0	0
WTP #2 Reconstruction	0	0	0	6,175,000	0	6,150,000
WTP #2 New Deep Well #19 and Piping	0	0	0	370,000	0	5,001,000
Bond Proceeds						
WTP #4 PFAS Removal or Wells Eng	0	0	0	0	0	1,160,000
Total Other Financing Sources (Uses)	4,192,851	340,761	8,033,833	16,504,883	3,940,620	20,768,456
Change in Payables/Receivables	477,840	875,952	1,565,533	0	0	0
Net Change in Cash	1,005,675	(83,955)	3,380,021	(0)	0	0
Beginning Cash Balance	(729,480)	276,195	192,240	0	3,572,261	3,572,261
Ending Cash Balance	$276,195	$192,240	$3,572,261	($0)	$3,572,261	$3,572,261

ANNUAL BUDGET: PUBLIC WORKS ADMINISTRATION

Account	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actual	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget
Asset Management Software (Split with PW Fleets)	$0	$0	$0	$107,650	$0	$79,300
56050. Computer Hardware & Software	0	0	0	107,650	0	79,300
Starcom 21 Duel Band Radio	0	0	0	0	7,100	0
57040. Capital - Operating Equipment	0	0	0	0	7,100	0
Crystal Lake Watershed-Based Plan (Applied Ecological)	0	0	26,834	42,214	42,214	0
Crystal Lake Water Level Study (USGS Study)	0	0	7,971	59,400	49,450	71,800
Re-establish Crystal Creek - Design and Permitting	0	0	0	0	0	150,000
Broadway Storm Sewer - Design	0	0	0	0	0	0
Storm Sewer Improvements						
Cove Pond and Woodland Wetlands Enhancement - Engineering	0	21,910	0	0	0	0
Cove Pond and Woodland Wetlands Enhancement - Construction	0	0	136,075	0	0	0
Cove Pond Survey (HR Green)	0	0	1,500	0	0	0
NCLPBIA City Storm Sewer - Design and Easement Acquisition	0	130,210	0	0	0	0
NCLPBIA City Storm Sewer - Construction	0	0	1,738,088	50,000	15,923	0
Green Oaks Dr Swale Installation	0	2,903	0	0	0	0
Green Oaks Storm Sewer - Wetland Delineation	0	3,152	0	0	0	0
Green Oaks Drain Tile - Mauro and Clark Dietx	0	0	296,517	0	0	0
Honeysuckle Storm Sewer Upsizing - Construction	0	76,430	0	0	0	0
Union/Mary Lane Storm Sewer - Land Acquisition	0	8,131	0	0	0	0
Union/Mary Lane Storm Sewer - Construction	0	150,751	0	0	0	0
Union/College - Design and Permitting	0	16,632	0	0	0	0
Union/College Storm Sewer - Construction Oversight	0	0	0	0	0	45,000
Union/College Storm Sewer - Construction	0	0	0	0	0	450,000
Gardina Vista Depression Outlet	0	7,085	174,934	0	0	0
Thornwood Drainage Improvements - Engineering	0	15,124	0	0	0	0
Thornwood Drainage Improvements - Construction	0	0	51,971	0	0	0
Three Oaks Water Level Adjustment	0	0	0	0	0	2,500,000
Unallocated - Mauro Sewer	0	0	12,133	0	0	0
Culvert Removal and Replacement (Burke and Copenhaver)	0	0	1,661,374	0	0	0
Barlina Culvert Replacement - Construction Oversight	0	3,538	0	0	0	0
Broadway Culvert Replacement - Permitting	0	7,450	0	0	0	0
Broadway Culvert Replacement - Construction Oversight	0	3,538	0	0	0	0
Country Club Culvert Replacement - Permitting	0	7,450	0	0	0	0
Country Club Culvert Replacement - Construction Oversight	0	3,538	0	0	0	0
Dartmoor Culvert Replacement - Construction Oversight	0	3,538	0	0	0	0
McHenry Ave Culvert Replacement - Construction Oversight	0	3,538	0	0	0	0
Rain Garden Installation (Clover/Edgewater)	0	0	0	0	0	60,000
Edgewater Storage (Regrade Kamijima Park) - Engineering	0	0	0	15,000	21,500	0
Land Acquisition CL Park Beach (Greenfield Road)	0	0	36,424	0	0	0
Land Acquisition CL Park Beach (East End Ave)	0	0	15,991	0	0	0
Land Acquisition CL Beach Ave	0	0	1,050	0	0	0
Consulting Services CL Park Beach Ave (Keller Williams)	0	0	5,400	0	0	0
Miscellaneous	0	0	1,138	0	0	0
North-South Drain Tile Replacement - Construction	0	0	0	10,000	14,918	0
57100. Capital - Systems Improvements	0	464,918	4,167,400	176,614	144,005	3,276,800

ANNUAL BUDGET: PUBLIC WORKS ADMINISTRATION (CONTINUED)

Account	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actual	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget
Pine/Oriole Depression - Design	0	0	0	0	0	0
Pine/Oriole Depression - Legal Fees	0	0	0	17,500	0	0
Pine/Oriole Depression - Land Acqusition	0	0	0	1,052,783	605,600	260,000
Pine/Oriole Depression - Construction Oversight	0	0	0	0	0	0
Pine/Oriole Depression - Demolition/Environmental/Grading	0	0	0	198,520	0	401,803
Pine/Oriole Depression - Other Costs	0	0	0	0	10,400	0
88240. Pin& Oriole Project	0	0	0	1,268,803	616,000	661,803
Total - PW Administration	$0	$464,918	$4,167,400	$1,553,067	$767,105	$4,017,903

ANNUAL BUDGET: PUBLIC WORKS WATER AND SEWER DIVISION

Account	Fiscal 2018 Actuals	Fiscal 2019 Actuals	2020	Fiscal Actual	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget
56070. Automotive Supplies	$0	$461		$2,050	$0	$0	0
Electrical Equipment Replacement (WTP #3)	160,074	0		0	0	0	0
57000. Capital - Buildings	160,074	0		0	0	0	0
Superintendent #501 (2020 Nissan Rogue)	0	0		24,281	0	0	0
Pickup #503 (2018 F150 4x4 SuperCab)	0	24,160		0	0	0	0
Meter Reading #504 (2015 Transit Connect) Replacement	0	0		0	0	0	0
JULIE Locate #520 (2017 Transit) Replacement	0	0		0	0	0	0
Service Van #539 (2020 Ford Transit-350 Cargo)	0	0		0	40,865	40,354	0
Service Truck w/Crane #540 (2019 Ford F550)	0	0		70,022	0	0	0
Service Truck w/Crane #540 (2019 Ford F550) AME	0	0		32,788	0	0	0
Service Van #541 (2020 Ford Transit-250 Cargo)	0	0		0	34,980	34,980	0
Service Truck #542 (2020 Ford F350)	0	0		0	45,990	45,990	0
Service Truck #542 (2020 Ford F350) AME	0	0		0	11,275	11,275	0
Mini (1 ton) Dump #543 (2010 F350) Replacement	0	0		0	40,667	0	53,854
Mini (1 ton) Dump #543 (2010 F350) AME (not included in lease)	0	0		0	0	0	19,990
Pickup #548 (2011 F250) Replacement	0	0		0	0	0	56,395
T/A Dump w/Wing Plow #550 (2014 International) Replacement	0	0		0	0	0	0
T/A Dump w/Wing Plow #550 (2014 International) AME	0	0		0	0	0	0
Supervisor #600 (2018 Ford F150)	0	21,825		0	0	0	0
Vactor-Sewer Jet #611 (2020 Kenworth T440)	0	0		0	234,815	234,815	0
Vactor-Sewer Jet #611 (2020 Kenworth T440) AME	0	0		0	153,490	153,490	0
Vactor-Sewer Jet #612 (2015 International) Replacement	0	0		0	0	0	0
Vactor-Sewer Jet #612 (2015 International) Replacement AME	0	0		0	0	0	0
Service Truck #614 (2009 F350) Replacement	0	0		0	0	0	0
Service Truck w/Crane #615 (2014 F550) Replacement	0	0		0	0	0	0
Service Truck w/Crane #615 (2014 F550) AME	0	0		0	0	0	0
Pickup #616 (2009 F350) Replacement	0	0		0	40,865	0	56,395
Pickup #617 (2016 F250) Replacement	0	0		0	0	0	0
Mini (1 ton) Dump #618 (2012 F550) Replacement	0	0		0	0	0	0
Capital Lease Adjustment	0	0		20,655	0	0	0
57030. Capital - Automotive Equipment	0	45,985		147,745	602,947	520,904	186,634
Sewer Televising Unit	0	0		0	100,000	100,000	0
SCADA Server	0	0		0	0	0	0
SCADA Communication System (WTP) Upgrade	0	8,000		148,112	75,000	32,017	0
57040. Capital - Operating Equipment	0	8,000		148,112	175,000	132,017	0

ANNUAL BUDGET: PUBLIC WORKS WATER AND SEWER DIVISION (CONTINUED)

Account	Fiscal 2018 Actuals	Fiscal 2019 Actuals	2020	Fiscal Actual	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget
Dole Ave Reconstruct IEPA Project Plan	0	0		0	0	0	25,000
IDOT Route 14 Water & Sanitary	0	0		0	0	177,091	0
N. Main Street Water Main	0	0		0	0	0	120,000
Northwest Area Sanitary Sewer Design	0	0		0	0	0	120,000
Risk & Resiliency Projects	0	0		0	0	0	50,000
Sanitary Sewer Lining and Grouting Program	0	0		0	0	0	470,000
Solar Viability Assessment	0	0		19,220	0	0	0
Water Delivery Study	0	0		0	0	0	100,000
WM Extension - Route 14 (Under IL 176)	25,757	0		0	0	0	0
WM Relocation - IL 31 (IL 176 to CL Ave)	96,503	0		0	0	0	0
WM Relocation - Route 14 (IL 176 to CL Ave)	0	0		208,632	0	0	0
WM Replacement - CL Ave @ Main	0	0		0	350,000	333,320	0
WM Replacement - Dole Avenue	0	0		0	0	0	30,000
WM Replacement - McCormick Tower Area	0	0		7,301	1,890,000	51,370	2,190,000
WTP #2 New Deep Well #19 and Raw Water Piping - Constructio	0	0		0	0	0	4,500,000
WTP #2 New Deep Well #19 and Raw Water Piping - Engineering	0	0		118,801	370,000	0	501,000
WTP #2 Reconstruction - Construction	0	0		28,401	6,000,000	0	5,975,000
WTP #2 Reconstruction - Engineering	0	3,473		573	175,000	28,401	175,000
WTP #3 Softener Rehabilitation - Engineering	0	0		0	50,000	0	25,000
WTP #4 MCC, Generator and Transfer Switch Replacement	0	221,845		811,857	0	0	0
WTP #4 New Deep Well #20 and Other Improvements	0	0		0	0	0	1,160,000
WTP #5 Rehabilitation (iron filter, roof, ground storage tank) - Cc	0	0		723,339	2,100,000	2,100,000	50,000
WTP #5 Rehabilitation (iron filter, roof, ground storage tank) - Er	0	47,400		0	6,000	6,000	0
57100. Capital - Systems Improvements	120,453	272,418		1,918,123	10,941,000	2,696,182	15,491,000
Superintendent #501 (2020 Nissan Rogue)	0	0		0	4,896	4,554	4,554
Pickup #503 (2018 F150 4X4 SuperCab)	0	2,098		0	6,186	6,543	6,543
Service Van #539 (2020 Ford Transit-350 Cargo)	0	0		0	8,173	7,087	7,087
Service Truck w/Crane #540 (2019 Ford F550)	0	0		0	20,355	12,363	12,363
Service Van #541 (2020 Ford Transit-250 Cargo)	0	0		0	6,996	6,300	6,300
Service Truck #542 (2020 Ford F350)	0	0		0	9,198	7,930	7,930
Mini (1 ton) Dump #543 (2010 F350)	0	0		0	8,433	0	10,771
Pickup #548 (2011 F250)	0	0		0	0	0	11,279
Supervisor #600 (2018 Ford F150)	0	1,666		0	5,720	5,720	5,720
Vactor-Sewer Jet #611 (2020 Kenworth T440)	0	0		0	46,963	42,099	42,100
Pickup #616 (2009 F350)	0	0		0	8,173	0	11,279
Principal Charges	0	0		10,441	0	0	0
Interest Charges	0	0		2,841	0	0	0
58100. Debt Service - Lease Payments	0	3,764		13,282	124,793	92,566	125,896
Total - Water & Sewer Operations	$280,527	$330,628		$2,229,312	$11,843,740	$3,441,669	15,803,530

ANNUAL BUDGET: PUBLIC WORKS WASTEWATER TREATMENT DIVISION

Account	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actual	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget
56070. Automotive Supplies	$0	$140	$543	$0	$0	$0
ArcFlash Study	0	7,859	0	0	0	0
Brush Removal (WWTP #2)	0	0	6,700	0	0	0
Concrete Slab Repair (WWTP #2)	0	1,925	0	0	0	0
MCC Replacement (LS #12 at WWTP #3) - MOVE TO 57040	0	0	19,073	205,927	0	0
MCC Replacement (WWTP #3 Control Building) - MOVE TO 57	0	0	19,073	205,927	0	0
MCC Replacement (WWTP #3 PEPs) - MOVE TO 57040	0	0	0	100,000	0	0
Parking Lot/Driveway Reconstruction (WWTP #2)	0	143,747	0	0	0	0
Parking Lot/Driveway Reconstruction (WWTP #3)	0	35,774	0	0	0	0
Raw Building Concrete Ceiling Repair (WWTP #2)	2,141	10,981	0	0	0	0
Roof Repairs/Replacements (WWTP Facilities)	0	0	148,335	0	0	0
Security Fence/Gate Repairs (WWTP #2)	0	0	13,149	0	0	0
Topographic Survey (LS #16)	0	0	4,500	0	0	0
57000. Capital - Buildings	2,141	200,286	210,830	511,854	0	0
All-Terrain Vehicle (PW #707) Replacement	0	0	12,665	0	0	0
All-Terrain Vehicle (PW #723) Replacement	0	12,233	0	0	0	0
Bypass Pumping Trailer	0	0	8,393	0	0	0
Superintendent #701 (2018 Escape)	0	17,851	0	0	0	0
Pickup #702 (2011 F350) Replacement	0	0	0	44,352	0	56,395
Service Truck w/Crane #709 (2020 Ford F350)	0	0	0	54,753	54,753	0
Service Truck w/Crane #709 (2020 Ford F350) AME	0	0	0	20,038	20,038	0
57030. Capital - Automotive Equipment	0	30,084	21,058	119,143	74,791	56,395
Alum Tank Replacement (WWTP #2)	0	0	21,700	222,790	212,790	0
Generator Installation (LS #08)	4,974	49,569	0	0	0	0
Generator Installation (LS #13)	0	62,036	0	0	0	0
Generator Installation (LS #17)	4,974	49,569	0	0	0	0
Generator Installation (LS #28)	4,974	49,569	0	0	0	0
Generator Replacement (LS #19)	0	0	0	0	0	165,000
Generator Replacement (LS #22)	0	0	0	350,000	0	350,000
Grit Washer Unit Replacement (WWTP #2)	0	0	0	50,000	0	46,067
Headworks Pump Replacement LS#12 (WWTP #3)	0	0	19,073	176,927	0	215,000
ICP OES Analyzer (WWTP #3 Lab)	0	0	74,149	0	0	0
MCC Replacement (LS #12 at WWTP #3)	0	0	0	0	0	239,982
MCC Replacement (WWTP #3 Control Building)	0	0	0	0	0	239,982
MCC Replacement (WWTP #3 PEPs)	0	0	0	0	10,529	225,000
PEP Pump Replacement WWTP #3	0	0	0	0	0	160,000
PLC Installation (LS #19)	0	16,875	0	0	0	0
PLC Installation (LS #20)	0	16,875	0	0	0	0
PLC Installation (LS #28)	0	16,875	0	0	0	0
Portable Pump Trailer & Charger	0	0	8,265	0	0	0

ANNUAL BUDGET: PUBLIC WORKS WASTEWATER TREATMENT DIVISION (CONTINUED)

Account	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actual	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget
Sand Replacement (WWTP #2 Sand Filter)	0	0	6,930	0	0	0
Spruce Tree Replacement (LS #28)	0	1,641	0	0	0	0
Submersible Pump Replacement (LS #22)	0	89,005	0	0	0	0
Submersible Pump Replacement (LS #23)	0	0	0	0	0	85,000
Submersible Pump Replacement (LS #24)	0	0	0	0	0	50,000
Trash Pump (PW #709) Replacement	0	0	104,699	0	0	0
Turbo Blower Replacement	0	0	0	0	0	75,000
57040. Capital - Operating Equipment	14,922	352,014	234,817	799,717	223,319	1,851,031
LS #06 (Keith Ave) Rehabilitation - Land Acquisition	0	0	0	0	0	25,000
LS #09 Rehabilitation	0	8,782	0	1,086,000	1,119,535	0
LS #14 Rehabilitation	3,500	8,963	81,783	1,000,000	3,395	25,000
LS #15 Control Panel Replacement	0	0	0	0	0	0
LS #16 Rehabilitation	0	0	68,500	521,000	0	728,000
LS #22 Water Hammer Improvements (Woodlore to complete	5,201	0	0	0	0	0
Primary Effluent Pump Station Rehabilitation (WWTP #3)	0	0	19,073	125,000	0	SEE 57040
SCADA Improvements (WWTP #2)	0	0	156,836	0	0	0
UV Disinfection System Replacement (WWTP #2)	0	0	33,265	0	0	0
WWTP #2 & WWTP #3 Improvements - Construction	3,532,334	1,211	0	0	0	0
57100. Capital - Systems Improvements	3,541,035	18,956	359,457	2,732,000	1,122,930	778,000
Service Truck #614 (2009 F350)	0	0	0	8,173	0	0
Superintendent #701 (2018 Escape)	0	1,068	4,139	4,682	4,682	4,682
Pickup #702 (2011 F350)	0	0	0	8,871	0	11,279
Service Truck w/Crane #709 (2020 Ford F350)	0	0	0	10,951	9,439	9,439
58100. Debt Service - Lease Payments	0	1,068	4,139	32,677	14,121	25,400
Total - Wastewater Treatment	$3,558,098	$602,548	$830,844	$4,195,391	$1,435,161	$2,710,826

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 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actual	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget	$ Change	% Change
REVENUES								
47010. Interest Income	$1,260	$1,260	$1,260	$0	$0	$0	$0	0.00%
47990. Unrealized Gain/Loss on Invest	(2,168)	1,823	2,342	0	0	0	$0	0.00%
Total Interest Income	(908)	3,083	3,602	0	0	0	$0	0.00%
Total Revenues	(908)	3,083	3,602	0	0	0	$0	0.00%
EXPENDITURES								
Water & Sewer Operations	5,772	254,977	0	0	0	0	$0	N/A
Total Expenditures	5,772	254,977	0	0	0	0	$0	N/A
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	(6,680)	(251,894)	3,602	0	0	0		
OTHER FINANCING SOURCES (USES)								
Bond Proceeds	0	0	0	0	0	0		
Transfer Out								
Water & Sewer Capital Fund	0	0	(208,632)	(245,211)	(259,550)	0		
Total Other Financing Sources (Uses)	0	0	(208,632)	(245,211)	(259,550)	0		
Change in Payables/Receivables	5,772	47,491	(53,264)	0	66	0		
Net Change in Cash	($908)	($204,403)	($258,294)	($245,211)	($259,484)	$0		
Beginning Cash Balance	$723,089	$722,181	$517,778	$245,211	$259,484	$0		
Ending Cash Balance	$722,181	$517,778	$259,484	$0	$0	$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 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actual	Fiscal 2021 Budget	Fiscal 2021 Estimate	Fiscal 2022 Budget	$ Change	% Change
REVENUES								
47010. Interest Income	$0	$0	$59,658	$0	$37,000	$0	$0	0.00%
47990. Unrealized Gain/Loss on Invest	0	0	45,606	0	0	0	$0	0.00%
Total Interest Income	0	0	105,264	0	37,000	0	$0	0.00%
Total Revenues	$0	$0	$105,264	$0	$37,000	$0	$0	0.00%
EXPENDITURES								
City Administration	0	0	79,514	0	3,442	0	$0	0.00%
Total Expenditures	$0	$0	$79,514	$0	$3,442	$0	$0	0.00%
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	$0	$0	$25,750	$0	$33,558	$0		
OTHER FINANCING SOURCES (USES)								
2019A Bond Proceeds	$0	$0	$4,399,191	$0	$0	$0		
2019A Bond Premium	0	0	371,081	0	0	0		
2019B Bond Proceeds	0	0	1,261,354	0	0	0		
2019B Bond Premium	0	0	150,506	0	0	0		
Transfer Out								
Water & Sewer Capital Fund	0	0	(1,544,481)	(1,890,000)	(300,000)	(4,387,449)		
Total Other Financing Sources (Uses)	$0	$0	$4,637,651	($1,890,000)	($300,000)	($4,387,449)		
Change in Payables/Receivables	$0	$0	($9,510)	$0	$0	$0		
Net Change in Cash	$0	$0	$4,653,891	($1,890,000)	($266,442)	($4,387,449)		
Beginning Cash Balance	$0	$0	$0	$4,653,891	$4,653,891	$4,387,449		
Ending Cash Balance	$0	$0	$4,653,891	$2,763,891	$4,387,449	$0		

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2021/22

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.

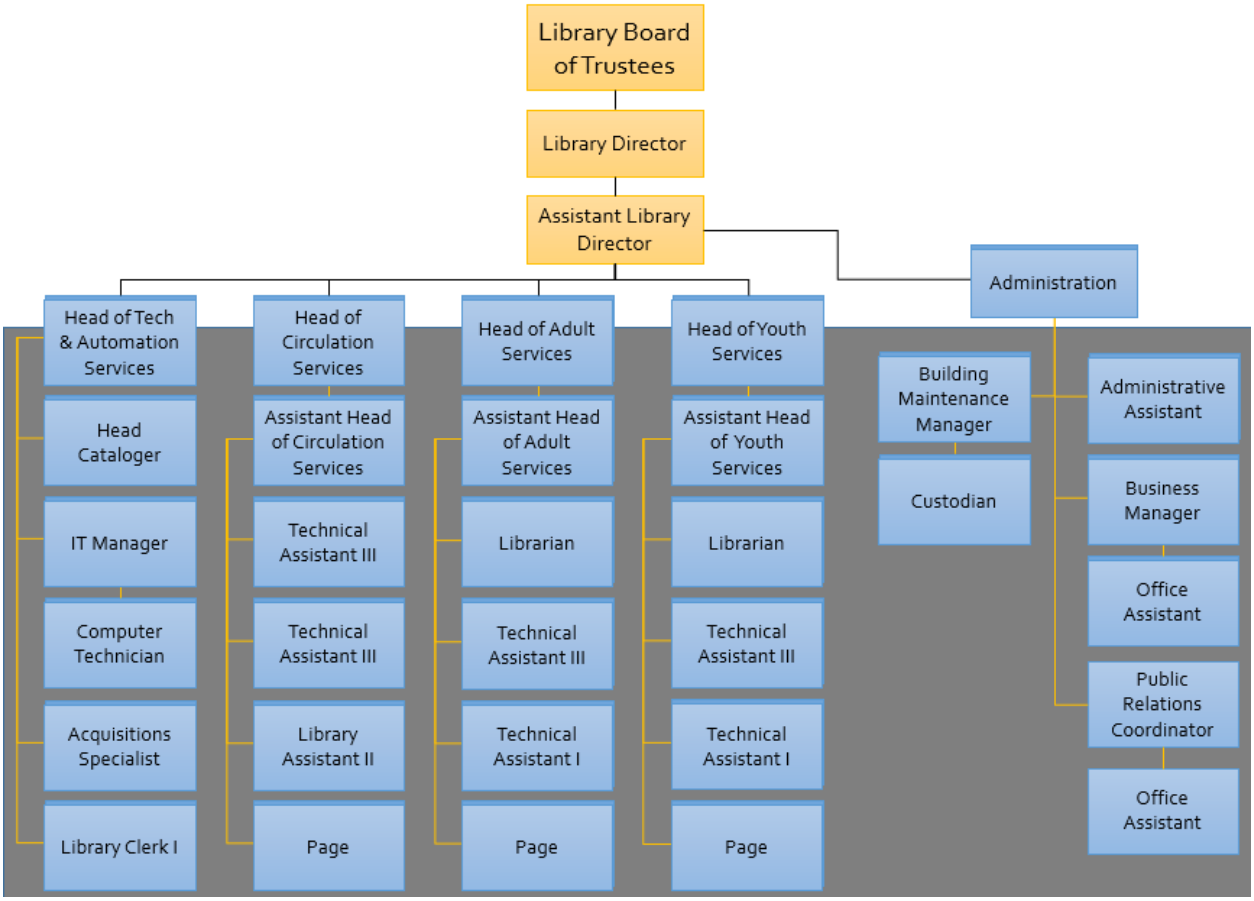
- Understand How to Find, Evaluate and Use Information – Information Fluency

  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

2020 Strategic Initiatives: Two initiatives dominated the past year: the COVID-19 pandemic and the Repairs Project

- <u>COVID-19 Pandemic</u>
    - When the 2-week stay-at-home order was extended, we knew we had to create a robust Virtual CLPL to continue serving our community. This included:
        - Reimagined CLPL structure for virtual environment based on areas of work: Call Center, Collections, Programming, website, support (IT, business ops, PR, bldg. services)
        - Established remote work environment for staff: technology deployed and processes converted from in-person to digital

- Established Call Center, 10 am – 6 pm, 7 days/week to assist with reference/information services, selecting materials to read/view, using eCollections, getting/renewing library cards, patron accounts, virtual programs, curbside services, homebound services
- Shifted collection development focus to electronic formats
- Launched new website and calendar
- Developed virtual programming using zoom, You Tube, and new calendar
- Increased communications using Beacon newsletter, eNews, social media, City Council presentations, new website

o Due to the extensive issues with the HVAC system, air flow and air quality inside the Library building was very poor and did not meet COVID guidelines. In addition, due to cramped work areas, about half of the staff work space was lost when social distancing protocols were put in place. As a result, the staff was divided into 4 teams of 12-15 people. Each team worked one weekday and rotating Saturdays in the building.

- Curbside Pick-up, June-December: Figured out how to provide physical materials to our community with health and safety of all a priority
- Returns: 27,000 items were out when the Library building was closed on March 17. Returned materials had to be quarantined before being handled for check-in. National research continues on how long the virus lives on various types of materials and its transmission via shared materials.
- In-Library visits Sept-Nov enforcing capacity limits, social distancing, masks, additional sanitizing.
- Collection: Weeded the physical collection by approx. 30,000 items in preparation for RFID tagging project. The RFID tagging project was completed in 8 weeks during the fall. Consolidated and shifted the collection in preparation for changes planned in Repairs Project related to COVID protocols.
- Packed everything, except the collection, and moved to three containers in the parking lot on Dec 22. Returned to full virtual operations during interior construction

- <u>Repairs Project</u>

o Continued work with architect & construction manager; we were in early stages of schematic design when the pandemic hit.

- During schematic design/design development pivoted to address implications brought on by COVID: air quality & social distancing protocols for staff and public
- Completed construction docs, bid and awarded contracts for
  - Bid package 1 – exterior & HVAC repairs
  - Bid package 2 – interior & site work, including drive-up service window
  - Equipment: replacement of security gates & self-checks that were at end of useful life; installation of new automated materials handling technology

OBJECTIVES

2021 Strategic Goals:

- Serve the Crystal Lake community through Virtual CLPL during construction
- Complete all aspects of the Repairs Project
- Move back into the library building and set-up new workflows
- Establish COVID compliant services and continue to pivot as conditions change
- Keep the community informed through the Beacon newsletter, eNews, social media, presentations, collaborations, and the website

LIBRARY OPERATING FUND BUDGET

	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actuals	Fiscal 2021 Working Budget	Fiscal 2021 Estimate	Fiscal 2022 Working Budget	$ Change	% Change
REVENUES								
Property Tax	$3,990,065	$4,071,877	$4,100,314	$4,195,692	$4,195,692	$4,195,692	$0	0.00%
Grants	0	0	0	0	0	0	$0	0.00%
Library Fees	43,344	70,426	69,624	7,500	7,500	51,000	$43,500	580.00%
Copy Fees	11,074	11,777	9,631	1,000	1,000	11,000	$10,000	1000.00%
Meeting Room Fees	957	1,011	1,115	0	0	0	$0	0.00%
Library Fines	51,740	25,683	22,325	2,000	2,000	5,000	$3,000	150.00%
Investment Income	27,672	58,253	78,721	3,100	3,100	4,000	$900	29.03%
Used Book Sale	2,881	2,242	1,490	0	0	0	$0	0.00%
Miscellaneous	818	1,205	13,578	15,000	15,000	15,150	$150	1.00%
Total Revenues	$4,128,551	$4,242,474	$4,296,798	$4,224,292	$4,224,292	$4,281,842	$57,550	1.36%
EXPENDITURES								
Wages	$2,382,216	$2,425,678	$2,530,807	$2,694,831	$2,494,831	$2,694,831	$0	0.00%
Group Insurance	415,080	447,174	439,182	475,000	440,000	495,399	$20,399	4.29%
Total Personnel Services	2,797,296	2,872,852	2,969,989	3,169,831	2,934,831	3,190,230	$20,399	0.64%
Legal/Professional Services	11,772	30,593	21,740	20,460	20,460	15,710	($4,750)	-23.22%
Community Relations	6,527	6,907	5,522	5,720	2,860	5,720	$0	0.00%
Publishing	4,075	5,337	2,355	5,270	2,635	5,270	$0	0.00%
Postage & Freight	23,728	24,683	22,474	20,015	20,015	25,000	$4,985	24.91%
Continuing Education	10,455	20,064	19,591	19,600	2,600	19,600	$0	0.00%
Dues & Subscriptions	5,287	5,694	5,888	6,200	6,200	6,200	$0	0.00%
Insurance & Bonding	30,491	31,224	26,634	34,819	34,819	35,980	$1,161	3.33%
Utilities	45,422	46,274	43,588	48,096	48,096	49,445	$1,349	2.80%
Buildings & Offices Maintenance	134,542	149,728	166,335	147,637	147,637	156,198	$8,561	5.80%
Operating Equipment Maintenance	96,226	95,215	99,303	93,253	93,253	105,024	$11,771	12.62%
Rental - Buildings & Equipment	18,612	18,904	14,919	11,780	11,780	15,780	$4,000	33.96%
Stationary & Printing	32,708	37,743	30,238	34,345	21,000	34,345	$0	0.00%
Contingency	0	0		123,739	0	0	($123,739)	0.00%
Total Contractual Services	419,845	472,366	458,587	570,934	411,355	474,272	($96,662)	-16.93%
Office & Library Supplies	35,762	29,848	26,319	25,000	18,000	30,680	$5,680	22.72%
Cleaning & Building Supplies	8,876	8,884	9,027	11,000	13,000	12,042	$1,042	9.47%
Landscape Materials	56	127	589	0	0	0	$0	0.00%
Small Tools & Equipment	2,455	2,405	3,254	3,298	3,298	4,000	$702	21.29%
Library Materials								
Books	214,344	194,970	188,070	183,925	100,000	190,000	$6,075	3.30%
AV Materials	113,706	78,634	59,725	72,500	30,000	66,425	($6,075)	-8.38%
Electronic Resources	122,369	148,888	178,584	234,650	234,650	234,650	$0	0.00%
Periodicals	17,410	16,019	16,119	16,850	16,850	16,850	$0	0.00%
Standing Orders	13,230	11,070	10,748	11,275	11,275	11,275	$0	0.00%
Programs	8,365	20,405	29,665	10,298	10,298	12,948	$2,650	25.73%
Total Materials & Supplies	536,573	511,250	522,100	568,796	437,371	578,870	$10,074	1.77%
Buildings	0	0	0	376,261	0	500,000	$123,739	0.00%
Operating Equipment	12,924	9,800	10,974	38,470	38,470	38,470	$0	0.00%
Total Capital Outlay	12,924	9,800	10,974	414,731	38,470	538,470	123,739	0.00%
Total Expenditures	$3,766,638	$3,866,268	$3,961,650	$4,724,292	$3,822,027	$4,781,842	$57,550	1.22%

LIBRARY OPERATING FUND BUDGET (CONTINUED)

	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actuals	Fiscal 2021 Working Budget	Fiscal 2021 Estimate	Fiscal 2022 Working Budget	$ Change	% Change
REVENUES								
Total Revenues	$4,128,551	$4,242,474	$4,296,798	$4,224,292	$4,224,292	$4,281,842	$57,550	1.36%
EXPENDITURES								
Total Expenditures	$3,766,638	$3,866,268	$3,961,650	$4,724,292	$3,822,027	$4,781,842	$57,550	1.22%
Revenues in Excess of Expenditures	$361,913	$376,206	$335,148	($500,000)	$402,265	($500,000)		
OTHER SOURCES (USES)								
Transfer In	$0	$0	$2,262	$0	$0	$0		
Loan Proceeds	0	0	0	0	0	0		
Transfer Out								
Library Special Reserve Fund	(460,058)	(280,764)	(342,675)	(358,617)	(358,617)	(402,265)		
Total Other Sources (Uses)	($460,058)	($280,764)	($340,413)	($358,617)	($358,617)	($402,265)		
Change in Fund Balance	($98,145)	$95,442	($5,265)	($858,617)	$43,648	($902,265)		
Beginning Fund Balance	2,693,234	2,595,089	2,718,943	2,713,678	2,713,678	2,757,326		
Nonspendable Fund Balance	(64,244)	(65,052)	(80,570)	0	0	0		
Available Fund Balance	$2,530,845	$2,625,479	$2,633,108	$1,855,061	$2,757,326	$1,855,061		

LIBRARY CONSTRUCTION AND REPAIR FUND BUDGET

	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actuals	Fiscal 2021 Working Budget	Fiscal 2021 Estimate	Fiscal 2022 Working Budget	$ Change	% Change
REVENUES								
Rental Income	$124,121	$135,995	$114,208	$117,560	$117,560	$133,260	$15,700	13.35%
Investment Income	3,494	7,131	3,881	0	0	0	$0	0.00%
Capital Facility Fees	638		63,998	62,740	0	62,740	$0	0.00%
Miscellaneous	498	240	154	0	0	350	$350	0.00%
Total Revenues	$128,751	$143,366	$182,241	$180,300	$117,560	$196,350	$16,050	8.90%
EXPENDITURES								
Property Taxes	$42,976	$42,774	$45,895	$45,896	$45,896	$40,996	($4,900)	-10.68%
Professional Services	0	273	3,208	1,000	500	1,000	$0	0.00%
Buildings & Offices Maintenance	50,452	36,661	61,749	42,690	42,690	47,500	$4,810	11.27%
Contingency	0	0	0	166,167	0	182,277	$16,110	9.70%
Total Contractual Services	93,428	79,708	110,852	255,753	89,086	271,773	$16,020	6.26%
Buildings	0	0	0	245,099	0	245,099	$0	0.00%
Operating Equipment	0	0	0	0	0	0	$0	0.00%
Total Capital Outlay	0	0	0	245,099	0	245,099	$0	0.00%
Total Expenditures	$93,428	$79,708	$110,852	$500,852	$89,086	$516,872	$16,020	3.20%
Revenues in Excess of Expenditures	$35,323	$63,658	$71,389	($320,552)	$28,474	($320,522)		
OTHER SOURCES (USES)								
Transfer In	$0	$0	$0	$0	$0	$0		
Loan Proceeds	0	0	0	0	0	0		
Transfer Out	0	0	0	0	0	0		
Total Other Sources (Uses)	$0	$0	$0	$0	$0	$0		
Change in Fund Balance	$35,323	$63,658	$71,389	($320,552)	$28,474	($320,522)		
Beginning Balance, May 1	214,180	249,503	313,161	384,550	384,550	413,024		
Ending Balance, April 30	$249,503	$313,161	$384,550	$63,998	$413,024	$92,502		

LIBRARY AMES TRUST FUND BUDGET

	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actuals	Fiscal 2021 Working Budget	Fiscal 2021 Estimate	Fiscal 2022 Working Budget	$ Change	% Change
REVENUES								
Donations	$0	$0	$0	$0	$0	$0	$0	0.00%
Investment Income	3,870	4,182	11,218	0	0	0	0	0.00%
Miscellaneous	0	0	0	0	0	0	0	0.00%
Total Revenues	$3,870	$4,182	$11,218	$0	$0	$0	$0	0.00%
EXPENDITURES								
Postage & Freight	0	0	0	0	0	0	0	0.00%
Contingency	0	0	0	0	0	0	0	0.00%
Total Contractual Services	0	0	0	0	0	0	0	0.00%
Office & Library Supplies	0	0	0	0	0	0	0	0.00%
Cleaning Supplies	0	0	0	0	0	0	0	0.00%
Landscape Materials	0	0	0	0	0	0	0	0.00%
Small Tools & Equipment	0	0	0	0	0	0	0	0.00%
Library Materials								
Books	0	4,951	0	0	0	0	0	0.00%
AV Materials	0	0	0	0	0	0	0	0.00%
Electronic Resources	0	3,907	0	0	0	0	0	0.00%
Total Materials & Supplies	0	8,858	0	0	0	0	0	0.00%
Total Expenditures	$0	$8,858	$0	$0	$0	$0	$0	0.00%
Revenues in Excess of Expenditures	$3,870	($4,676)	$11,218	$0	$0	$0		
OTHER SOURCES (USES)								
Transfer In	$0	$0	$0	$0	$0	$0		
Loan Proceeds	0	0	0	0	0	0		
Transfer Out	0	0	0	0	0	0		
Total Other Sources (Uses)	$0	$0	$0	$0	$0	$0		
Change in Fund Balance	$3,870	($4,676)	$11,218	$0	$0	$0		
Beginning Balance, May 1	373,727	377,597	372,921	384,139	384,139	384,139		
Ending Balance, April 30	$377,597	$372,921	$384,139	$384,139	$384,139	$384,139		

LIBRARY GIFT & MEMORIAL FUND BUDGET

	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actuals	Fiscal 2021 Working Budget	Fiscal 2021 Estimate	Fiscal 2022 Working Budget	$ Change	% Change
REVENUES								
Donations	$77,171	$8,775	$25,334	$55,000	$5,000	$55,000	$0	0.00%
Total Revenues	$77,171	$8,775	$25,334	$55,000	$5,000	$55,000	$0	0.00%
EXPENDITURES								
Legal/Professional Services	$320	$0	$0	$0	$0	$0	$0	0.00%
Community Relations	0	86	0	0	0	0	$0	0.00%
Postage & Freight	37	1,424	55	300	0	300	$0	0.00%
Publishing	0	0	0	0	0	0	$0	0.00%
Buildings & Offices Maint	0	0	0	0	0	0	$0	0.00%
Contingency	0	0	0	24,899	0	28,031	$3,132	12.58%
Total Contractual Services	357	1,510	55	25,199	0	28,331	$3,132	12.43%
Office & Library Supplies	12	106	0	0	0	0	$0	0.00%
Landscape Materials	0	0	0	0	0	0	$0	0.00%
Small Tools & Equipment	333	0	1,020	0	0	0	$0	0.00%
Library Materials								
Books	940	266	223	1,725	0	1,725	$0	0.00%
AV Materials	0	0	0	0	0	0	$0	0.00%
Electronic Resources	0	0	0	0	0	0	$0	0.00%
Periodicals	0	0	0	0	0	0	$0	0.00%
Standing Orders	0	0	0	0	0	0	$0	0.00%
Electronic Resources	0	0	0	0	0	0	$0	0.00%
Programming	7,613	4,439	8,885	12,975	4,263	9,843	($3,132)	-24.14%
Crystal Lake Foundation Events	0	0	0	0	0	0	$0	0.00%
Assisted Family Card	873	0	313	720	0	720	$0	0.00%
Stationery & Printing	0	0	0	0	0	0	$0	0.00%
Total Materials & Supplies	9,771	4,811	10,441	15,420	4,263	12,288	($3,132)	-20.31%
Buildings	0	0	0	140,459	0	140,459	$0	0.00%
Operating Equipment	500	0	0	0	0	0	$0	0.00%
Total Capital Outlay	500	0	0	140,459	0	140,459	0	0.00%
Total Expenditures	$10,628	$6,321	$10,496	$181,078	$4,263	$181,078	$0	0.00%
Revenues in Excess of Expenditures	$66,543	$2,454	$14,838	($126,078)	$737	($126,078)		
OTHER SOURCES (USES)								
Transfer In	$0	$0	$0	$0	$0	$0		
Loan Proceeds	0	0	0	0	0	0		
Transfer Out	0	0	0	0	0	0		
Total Other Sources (Uses)	$0	$0	$0	$0	$0	$0		
Change in Fund Balance	$66,543	$2,454	$14,838	($126,078)	$737	($126,078)		
Beginning Balance, May 1	42,243	108,786	111,240	126,078	126,078	126,815		
Ending Balance, April 30	$108,786	$111,240	$126,078	$0	$126,815	$737		

LIBRARY WORKING CASH FUND BUDGET

	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actuals	Fiscal 2021 Working Budget	Fiscal 2021 Estimate	Fiscal 2022 Working Budget	$ Change	% Change
REVENUES								
Investment Income	$310	$517	$2,076	$0	$0	$0	$0	0.00%
Miscellaneous Income	0	0	0	0	0	0	$0	0.00%
Total Revenues	$310	$517	$2,076	$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	$310	$517	$2,076	$0	$0	$0		
OTHER SOURCES (USES)								
Transfer In	$0	$0	$0	$0	$0	$0		
Loan Proceeds	0	0	0	0	0	0		
Transfer Out								
Library Operations Fund	0	0	(2,262)	0	0	0		
Total Other Sources (Uses)	$0	$0	($2,262)	$0	$0	$0		
Change in Fund Balance	$310	$517	($186)	$0	$0	$0		
Beginning Balance, May 1	50,485	50,795	51,312	51,126	51,126	51,126		
Ending Balance, April 30	$50,795	$51,312	$51,126	$51,126	$51,126	$51,126		

LIBRARY PER CAPITA FUND BUDGET

	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actuals	Fiscal 2021 Working Budget	Fiscal 2021 Estimate	Fiscal 2022 Working Budget	$ Change	% Change
REVENUES								
Grants	$31,634	$50,929	$50,929	$101,858	$50,929	$101,858	$0	0.00%
Total Revenues	$31,634	$50,929	$50,929	$101,858	$50,929	$101,858	$0	0.00%
EXPENDITURES								
Legal/Professional Services	$0	$0		$0	$0	$0	$0	0.00%
Continuing Education	$4,748	$16,953	$7,700	$15,400	$7,700	$15,400	$0	0.00%
Total Contractual Services	4,748	16,953	7,700	15,400	7,700	15,400	$0	0.00%
Stationery & Printing	4,482	6,240	11,543	12,484	6,242	12,484	$0	0.00%
Total Materials & Supplies	4,482	6,240	11,543	12,484	6,242	12,484	$0	0.00%
57040. Operating Equipment	22,404	27,736	31,686	73,974	36,987	73,974	$0	0.00%
Total Capital Outlay	22,404	27,736	31,686	73,974	36,987	73,974	$0	0.00%
Total Expenditures	$31,634	$50,929	$50,929	$101,858	$50,929	$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	$0		
Loan Proceeds	0	0	0	0	0	0		
Transfer Out	0	0	0	0	0	0		
Total Other Sources (Uses)	$0	$0	$0	$0	$0	$0		
Change in Fund Balance	$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 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actuals	Fiscal 2021 Working Budget	Fiscal 2021 Estimate	Fiscal 2022 Working Budget	$ Change	% Change
REVENUES								
Investment Income	$11,508	$28,946	$48,258	$0	$0	$0	$0	0.00%
Total Revenues	$11,508	$28,946	$48,258	$0	$0	$0	$0	0.00%
EXPENDITURES								
Building & Offices Maintenance	$0	$0	$0	$0	$0	$0	$0	0.00%
Postage & Freight	11	0	0	0	0	0	$0	0.00%
Legal/Professional Services	9,211	48,580	67,698	549,500	349,500	200,000	($349,500)	-63.60%
Total Contractual Services	9,222	48,580	67,698	549,500	349,500	200,000	($349,500)	-63.60%
Library Materials								
Electronic Resources	0	0	0	0	0	0	$0	0.00%
Total Materials & Supplies	0	0	0	0	0	0	$0	0.00%
Buildings	25,662	0	0	2,172,403	372,403	1,800,000	($372,403)	-17.14%
Operating Equipment	35,663	0	0	0	0	0	$0	0.00%
Land	0	0	0	0	0	0	$0	0.00%
Total Capital Outlay	61,325	0	0	2,172,403	372,403	1,800,000	($372,403)	-17.14%
Total Expenditures	$70,547	$48,580	$67,698	$2,721,903	$721,903	$2,000,000	($721,903)	-26.52%
Revenues in Excess of Expenditures	($59,039)	($19,634)	($19,440)	($2,721,903)	($721,903)	($2,000,000)		
OTHER SOURCES (USES)								
Transfer In								
Library Operating Fund	$460,058	$280,764	$342,675	$358,617	$358,617	$402,265		
Library IMRF Fund	0	0	0	0	0	0		
Library FICA Fund	0	0	0	0	0	0		
Loan Proceeds	0	0	0	0	0	0		
Transfer Out	0	0	0	0	0	0		
Total Other Sources (Uses)	$460,058	$280,764	$342,675	$358,617	$358,617	$402,265		
Change in Fund Balance	$401,019	$261,130	$323,235	($2,363,286)	($363,286)	($1,597,735)		
Beginning Balance, May 1	1,363,579	1,764,598	2,050,063	2,373,298	2,373,298	2,010,012		
Ending Balance, April 30	$1,764,598	$2,025,728	$2,373,298	$10,012	$2,010,012	$412,277		

LIBRARY IMRF PENSION FUND BUDGET

	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actuals	Fiscal 2021 Working Budget	Fiscal 2021 Estimate	Fiscal 2022 Working Budget	$ Change	% Change
REVENUES								
Property Tax	$310,197	$315,203	$279,642	$280,203	$280,203	$280,203	$0	0.00%
Investment Interest	1,125	2,922	5,395	0	0	0	$0	0.00%
Total Revenues	$311,322	$318,125	$285,037	$280,203	$280,203	$280,203	$0	0.00%
EXPENDITURES								
Contingency	0	0	0	0	0	0	$0	0.00%
Library Portion IMRF	$287,120	$280,768	$289,127	$349,394	$321,854	$361,121	$11,727	3.36%
Library Personnel Services	287,120	280,768	289,127	349,394	321,854	361,121	$11,727	3.36%
Total Expenditures	$287,120	$280,768	$289,127	$349,394	$321,854	$361,121	$11,727	3.36%
Revenues in Excess of Expenditures	$24,202	$37,357	($4,090)	($69,191)	($41,651)	($80,918)		
OTHER SOURCES (USES)								
Transfer In	$0	$0	$0	$0	$0	$0		
Loan Proceeds	0	0	0	0	0	0		
Transfer Out								
Library Special Reserve Fund	0	0	0	0	0	0		
Total Other Sources (Uses)	$0	$0	$0	$0	$0	$0		
Change in Fund Balance	$24,202	$37,357	($4,090)	($69,191)	($41,651)	($80,918)		
Beginning Balance, May 1	123,376	147,578	184,935	180,845	180,845	139,194		
Ending Balance, April 30	$147,578	$184,935	$180,845	$111,654	$139,194	$58,276		

LIBRARY FICA FUND

	Fiscal 2018 Actuals	Fiscal 2019 Actuals	Fiscal 2020 Actuals	Fiscal 2021 Working Budget	Fiscal 2021 Estimate	Fiscal 2022 Working Budget	$ Change	% Change
REVENUES								
Property Tax	$192,023	$196,694	$199,839	$200,241	$200,241	$200,241	$0	0.00%
Investment Interest	739	1,939	3,890	0	0	0	$0	0.00%
Total Revenues	$192,762	$198,633	$203,729	$200,241	$200,241	$200,241	$0	0.00%
EXPENDITURES								
Library Portion FICA	$177,029	$178,363	$187,497	$200,241	$184,941	$205,121	$4,880	2.44%
Library Personnel Services	177,029	178,363	187,497	200,241	184,941	205,121	$4,880	2.44%
Total Expenditures	$177,029	$178,363	$187,497	$200,241	$184,941	$205,121	$4,880	2.44%
Revenues in Excess of Expenditures	$15,733	$20,270	$16,232	$0	$15,300	($4,880)		
OTHER SOURCES (USES)								
Transfer In	$0	$0	$0	$0	$0	$0		
Loan Proceeds	0	0	0	0	0	0		
Transfer Out								
Library Special Reserve Fund	0	0	0	0	0	0		
Total Other Sources (Uses)	$0	$0	$0	$0	$0	$0		
Change in Fund Balance	$15,733	$20,270	$16,232	$0	$15,300	($4,880)		
Beginning Balance, May 1	82,768	98,501	118,771	135,003	135,003	150,303		
Ending Balance, April 30	$98,501	$118,771	$135,003	$135,003	$150,303	$145,423		

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2021/22

SUPPLEMENTAL INFORMATION

Ord. No.
File No.

AN ORDINANCE APPROVING THE ANNUAL BUDGET OF THE CITY OF CRYSTAL LAKE, ILLINOIS, FOR THE FISCAL YEAR BEGINNING MAY 1, 2021 AND ENDING APRIL 30, 2022

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 9, 2021; and

WHEREAS, after proper notice being given, a public hearing was conducted on April 20, 2021, to obtain public comment on the tentative annual budget for the City of Crystal Lake for the fiscal year beginning May 1, 2021 and ending April 30, 2022.

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, 2021 and ending April 30, 2022, 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 20th day of April 2021.

APPROVED:

_____
Haig Haleblian, Acting Mayor

ATTEST:

_____
Nick Kachiroubas, City Clerk

PASSED: April 20, 2021
APPROVED: April 20, 2021

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

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.

AUDIT: The examination of documents, records, reports, systems of internal control, accounting and financial procedures, and other evidence to determine whether the financial statements or other financial reports and related items are fairly presented in accordance with generally accepted accounting principles or other established or stated criteria.

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.

BOND DISCOUNT: The excess of the face value of a bond over the price for which it is acquired or sold.

BOND PREMIUM: The excess of the price at which a bond is acquired or sold over its face value.

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.

COMPONENT UNIT: Separate governments, agencies or not-for-profit corporations that, pursuant to the criteria in the GASB Codification are combined with other component units to constitute the reporting entity.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR): A government's annual report that contains three sections-introductory, financial and statistical. A CAFR provides financial information beyond the general purpose external financial statements and conforms to guidance in the GASB Codification.

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

FIDUCIARY FUND: Any fund held by a government in a fiduciary capacity for an external party, ordinarily as agent or trustee. Also called trust and agency funds.

FINES & FORFEITS: A sum of money imposed or surrendered as a penalty.

FISCAL YEAR: A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

FRA: Federal Rail Administration

FULL FAITH AND CREDIT: A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to bonds).

FULL TIME EQUIVALENT (FTE): A unit of measurement that indicates the workload of an employee in a way that makes workloads comparable across various contexts. An FTE of 1.0 is equivalent to a full-time worker. An FTE of 0.5 is equivalent to a part-time employee.

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

GOVERNMENT FINANCE OFFICERS' ASSOCIATION (GFOA): A professional association of state, provincial and local government finance officers in the United States and Canada.

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.

MAJOR FUND: Funds are classified as major if they are significantly large with respect to the whold government. A fund is "major" if total assets, liabilities, revenues or expenditures/expenses of the individual governmental or enterprise fund are at least 10 percent of the corresponding total of assets, liabilities, revenue or expenditures/expenses for all funds of that category or type (total governmental or total enterprise funds) and total assets, liabilities revenues or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

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

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2021/22

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.

See Appendix C for more information on the City of Crystal Lake's Strategic Plan.

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 2021-22 BUDGET CYCLE

Thursday, November 12, 2020	Distribute 2020 Tax Levy Discussion Memorandum to City Council
Tuesday, November 17, 2020	City Council consideration of a resolution determining the 2020 Tax Levy (the tax levy determination shall not be made less than 20 days prior to the adoption of the tax levy)
Monday, November 30, 2020	Distribute FY2021-2022 mid-year review instructions. Distribute FY2021-2022 capital planning instructions. Distribute FY2021-2022 budget instructions.
Wednesday, December 2, 2020	Publish Notice of Truth in Taxation (notice to be published 7-14 days prior to public hearing)
Tuesday, December 15, 2020	Public hearing and adoption of the 2020 Tax Levy
Friday, December 18, 2020	File 2020 Tax Levy with McHenry County Clerk
Thursday, December 31, 2020	FY2021-2022 budget request information due from departments FY2021-2022 position requisition forms due from departments FY2021-FY2026 Capital Plan project worksheets due from departments
Wednesday, January 13, 2021	FY2021-2022 accomplishments and objectives due from departments FY2021-2022 organization charts and performance metrics due from departments
Monday, February 1, 2021 – Friday, February 19, 2021	Departments meet with City Manager and Finance to review requests, accomplishments, objectives and metrics.
Monday, February 22, 2021 – Friday, March 12, 2021	Prepare budget document
Friday, March 31, 2021	Distribute proposed FY2021-2022 Budget to City Council

Wednesday, April 7, 2021	Make budget available to public (10+ days prior to adoption) Post agenda for workshop
Saturday, April 10, 2021	Conduct budget workshop
Monday, April 12, 2021	Publish notice of public hearing for the FY2021-2022 Budget (notice to be published 7 to 14 days prior to the time of hearing)
Tuesday, April 20, 2021	Public hearing and adoption of the FY2021-2022 City Budget and Salary Ordinance
Friday, April 23, 2021	File adopted FY2021-2022 Budget with the McHenry County Clerk

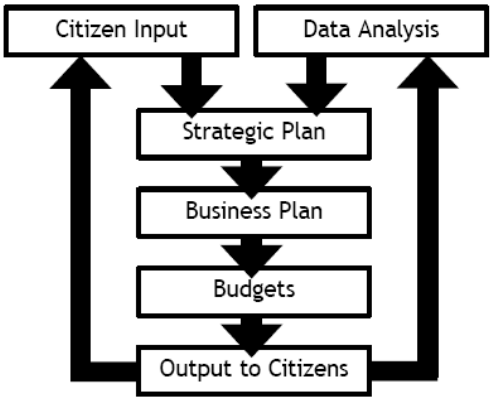
APPENDIX C - STRATEGIC PLAN

The Strategic Plan identifies the most important commitments that will help achieve the community vision. The strategic commitments that form the Strategic Plan are:

1. Development – Reinvestment in the Community
2. Enhancing Community Life through Service Maintenance and Development
3. Managing Infrastructure/Finances

THE STRATEGIC PLANNING PROCESS

The Strategic Plan is not a static document or process. It must change to reflect the changing community. As a dynamic document, the City will continuously revisit the Strategic Plan to ensure we are headed on the right path.



CITIZEN SURVEY

An effective way of gathering citizen input is through a citizen survey. A citizen survey is a uniform survey tool to assess resident satisfaction with community amenities and government service provision. The Strategic Plan documents incorporates the results of the citizen survey.

ENVIRONMENTAL SCAN

The purpose of the Environmental Scan was to help identify the important issues the City needs to address in order to realize its vision for the future. The Environmental Scan identified demographic, economic, social, technological and environmental changes. The Environmental Scan focused on changes in both the external environment (community, regional, national and international) as well as internal changes to the City organization and services provided by the City.

S.W.O.T. ANALYSIS

Utilizing information gathered from the citizen survey, a S.W.O.T analysis was developed. A S.W.O.T. analysis is an assessment of present strengths and weaknesses, and future opportunities and threats.

CITY COUNCIL WORKSHOP

Utilizing the Environmental Scan and S.W.O.T. analysis, the City Council held a workshop session. The purpose of the workshop was to re-confirm the City's Vision Statement, Mission Statement, and Core Values, review and confirm the City's strengths, weaknesses, opportunities, and threats, and identify future opportunities. The Strategic Plan documents incorporates the results of the workshop.

EVALUATION

Once the final document is approved, evaluation of the Strategic Plan at regular intervals is critical to understanding how the organization is performing relative to the expectations articulated in the plan so that progress toward the achievement of community-wide goals can be assessed.

STRATEGIC COMMITMENT #1: DEVELOPMENT – REINVESTMENT IN THE COMMUNITY

EXPLORE ANNEXATION OPPORTUNITIES

- Pursue annexations of strategic properties in order to provide better realignment of corporate boundaries (ongoing).
- Explore governmental consolidation (ongoing).

PROMOTE THE DEVELOPMENT/REDEVELOPMENT OF STRATEGIC AREAS.

- Promote the development of the Northwest Corridor (ongoing).
- Promote commercial redevelopment along Route 14 (ongoing).
- Promote commercial and residential development in the Main Street TIF District with emphasis on the former Oak Manufacturing Building and the former Hines Lumber site (ongoing).
- Promote the redevelopment of the Crystal Court property (ongoing).

COMPLETE A COMPREHENSIVE ANNEXATION POLICY.

- Proactively pursue annexation of developed and undeveloped properties that are in the best interests of the City (ongoing).

COMPLETE THE NEXT PHASE OF DEVELOPMENT OF THE THREE OAKS RECREATION AREA.

- Build upon the success of the Three Oaks Recreation Area to further enhance recreational opportunities for the entire community (ongoing).

COMPLETE A COMPREHENSIVE ANALYSIS OF THE CITY'S ZONING POLICY.

PROMOTE REVITALIZATION AND REDEVELOPMENT.

- Assist businesses and developers to effectively work with environmental and brownfield

regulatory and incentive programs (ongoing).
- Develop land-use plans and implement regulations (e.g. zoning, transportation management, storm water management, etc.) that make more efficient use of land and transportation systems (ongoing).
- Work in partnership with other local and State organizations to aid local economic development, including business retention and attraction efforts (ongoing).

PROMOTE NEIGHBORHOOD REVITALIZATION/PRESERVATION.

- Develop infrastructure and make other investments to address neighborhood development needs (green spaces, median islands, streets, sidewalks, drainage structures, signage, curbs and gutters, parking) (ongoing).
- Encourage more quality neighborhood associations (ongoing).
- Encourage programs that assist neighborhoods struggling under the effects of the foreclosure crisis (ongoing).

STRATEGIC COMMITMENT #2: ENHANCING COMMUNITY LIFE THROUGH SERVICE MAINTENANCE AND DEVELOPMENT

PROMOTE EFFECTIVE COMMUNICATION.

- Enhance the use of the City's newsletter, website, and government access channel (ongoing).
- Continued E-government implementation (Virtual City Hall) (ongoing).
- Schedule two general town meetings per year (ongoing).

STRENGTHEN PARTNERSHIPS TO ENCOURAGE ENHANCED RECREATION AND CULTURAL OPPORTUNITIES IN THE COMMUNITY.

- Encourage the development of a community center/senior center/pool (ongoing).
- Encourage the development of cultural opportunities (ongoing).

ENHANCE PUBLIC TRANSPORTATION OPPORTUNITIES.

- Continue to work with partners such as Metra, Pace, and McHenry County to development public transportation opportunities (ongoing).

STRATEGIC COMMITMENT #3: MANAGING INFRASTRUCTURE/FINANCES

ENSURE FISCAL RESPONSIBILITY.

- Communicate to the community how the City utilizes public funds and the challenges it faces to provide services (ongoing).
- Develop a five-year financial forecast that includes operating costs, capital costs and a plan to finance both (completed).

MAINTAIN A PRIORITIZED CAPITAL IMPROVEMENT PLAN.

- Develop a five-year capital improvement plan and update annually thereafter

(completed).

- Develop ongoing funding sources to address capital improvement projects (ongoing).
- Develop innovative ways to increase funding for local and regional transportation infrastructure (ongoing).

MAINTAIN CITY STREETS IN GOOD CONDITION.

- Maintain a pavement replacement program (completed)

STRENGTHEN REGIONAL PARTNERSHIPS TO HELP SOLVE LOCAL AND REGIONAL TRANSPORTATION PROBLEMS (ONGOING).

ENHANCE THE QUALITY OF DRINKING WATER IN THE CITY.

APPENDIX D - 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

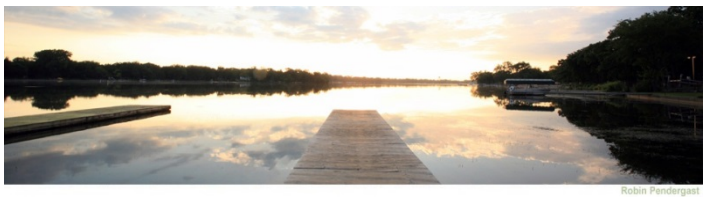
absenteeism in the event that an influenza outbreak is a threat to our employees, their families and the City.

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.

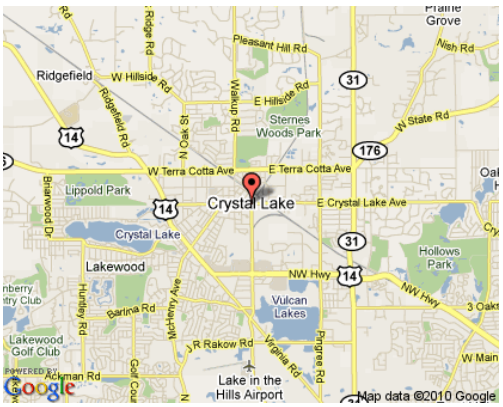
APPENDIX E - HISTORY OF CRYSTAL LAKE

The Crystal Lake area's first European settlers, Beman and Polly Tuttle Crandall arrived in February 1836 with their six children, and discovered a sparkling clear lake, tall timber, and vast prairies. By August, 1836, the U.S. government granted homestead rights to the Crandalls. An old trail, forged by the Sac and Fox tribes, extended from Fort Dearborn in Chicago to northwest Wisconsin, with the portion through Crystal Lake known as Route 14. A log cabin inn, the Lyman-King House, stood on Virginia Street near Pomeroy Avenue and served as a stage coach stop and trading post.



The Village of Crystal Lake was platted in 1840 by Beman Crandall, Christopher Walkup, and Abner Beardsley. At the time, the surveyors determined the boundaries to be Virginia Street to the north, Lake Avenue to the south, McHenry Avenue to the east, and Dole Avenue to the west.

The Village of Nunda was established in 1855, with the Chicago, St. Paul and Fond du Lac railroad (the track is now owned by the Union Pacific), as the first direct rail connection from Chicago. The train stop in the Village of Nunda established the town as the commercial hub of McHenry County. The street configuration of Crystal Lake's present downtown reflects the railroad's early influence. In 1856, a rail spur line (now Dole Avenue) was built from the Village of Nunda to Crystal Lake to transport ice cut from the lake to Chicago and to bring visitors from Chicago to the area.



Many public infrastructure improvements took place in the early years of the two villages. The Chicago Telephone Company received a right-of-way in 1883. In 1884, wooden sidewalks were constructed. The water system was built in the Village of Nunda in 1899 and in the Village of Crystal Lake in 1912. The Nunda Electric Company built a plant on Walkup Avenue, south of the Union Pacific track, in 1902. Western United Gas and Electric Company began operations in 1909. The City built the wastewater treatment system on McHenry Avenue, south of Barlina Road, in 1919. Road paving became a predominate fixture in the community in 1924 and 1929 with increasing use of the personal automobile.

The Village of Nunda became North Crystal Lake in 1908. Consolidation of Crystal Lake and North Crystal Lake occurred on April 28, 1914. The City of Crystal Lake Charter was adopted on September 23, 1914.

APPENDIX F - COMMUNITY PROFILE



The City of Crystal Lake, located 50 miles northwest of Chicago, currently occupies a land area of 18.96 square miles and serves a certified population of 40,743 with a median family income $85,310.

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 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, Walmart, Jewel Foodstores, Crystal Lake School District 47, McHenry County College, Crystal Lake School District 155, Crystal Lake Park District and the City of Crystal Lake.

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 328,000 square feet of vacant space was leased by new businesses throughout the City. Over 3,700 businesses currently support a workforce of 27,105 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, the Commons Shopping Center and the Bohl Farm Marketplace.



The downtown sector of the City, which has continued to show substantial strength, exhibits a very low vacancy rate and continues to be a vibrant commercial destination. 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.

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.



The City of Crystal Lake reclaimed the long-abandoned Vulcan Lakes quarry and has turned it into the Three Oaks Recreation Area. The family-friendly facility offers a swim beach, hiking trails, picnic shelters, boat and paddleboard rentals, and scuba facilities. Work started on the project in 2009, and the Three Oaks Recreation Area officially opened to the public in October 2010 . The City of Crystal Lake is proud to celebrate the Three Oaks Recreation Area's 10th full year of operations in 2021.

APPENDIX G - PRINCIPAL EMPLOYERS

The private and public employers below have the largest work forces within the City.

Employer	Product or service	Employees
Crystal Lake School District 47	Elementary/middle school education	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
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 H - DEMOGRAPHIC STATISTICS

Fiscal Year Ended April 30	Population [1]	Median Age [1]	Total Housing Units [1]	School Enrollment [2]	Unemployment Rate [3]
1990	21,823	-	-	-	-
2000	38,000	-	-	-	-
2001	38,050	-	-	12,706	3.6
2002	38,100	-	-	12,853	5.1
2003	38,150	-	-	13,471	6.5
2004	38,161	-	-	13,053	4.6
2005	39,788	-	-	15,458	5.3
2006	39,900	-	-	16,175	4.6
2007	40,050	-	-	16,011	4.1
2008	40,250	-	-	16,215	4.9
2009	40,500	-	-	16,008	9.6
2010	40,743	34.1	15,176	15,471	9.5
2011	40,743	35.1	15,176	15,829	8.3
2012	42,349	36.1	15,176	15,800	7.5
2013	40,766	36.1	15,209	14,576	7.1
2014	40,857	35.2	15,351	14,622	5
2015	40,598	37.6	15,408	14,351	5.4
2016	40,635	37.8	15,345	14,093	4.6
2017	40,743	38.9	15,428	13,666	2.5
2018	40,743	39.0	15,428	13,473	4
2019	40,743	39.6	15,414	13,357	2.8
2020	40,743	39.6	15,414	13,138	16.1

1 Census.gov

2 Combines total enrollment for Districts 155 and 47

3 Illinois Department of Employment Security



Dole Mansion

APPENDIX I - MISCELLANEOUS STATISTICS

Date of Incorporation	September 23, 1914
Form of Government	Council – Manager
Area (square miles)	18.96
Number of City Employees (Full Time Equivalents)	238.40

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	18,557
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	67.50
Number of Calls Answered	6,799
Number of Fire Inspections	853
Number of Life Safety Inspections	595

Culture and Recreation	
Parks acreage	1,657
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)	20.2
Average daily sewage (millions of gallons)	5.0