CITY OF CRYSTAL LAKE

PROPOSED ANNUAL BUDGET

FISCAL YEAR 2023/24



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

For the fiscal year beginning May 1, 2023

www.crystallake.org

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CITY OF CRYSTAL LAKE, ILLINOIS
2023/24

CITY OFFICIALS

MAYOR
Haig Haleblian

COUNCILMEMBERS

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

CITY CLERK
Nick Kachiroubas

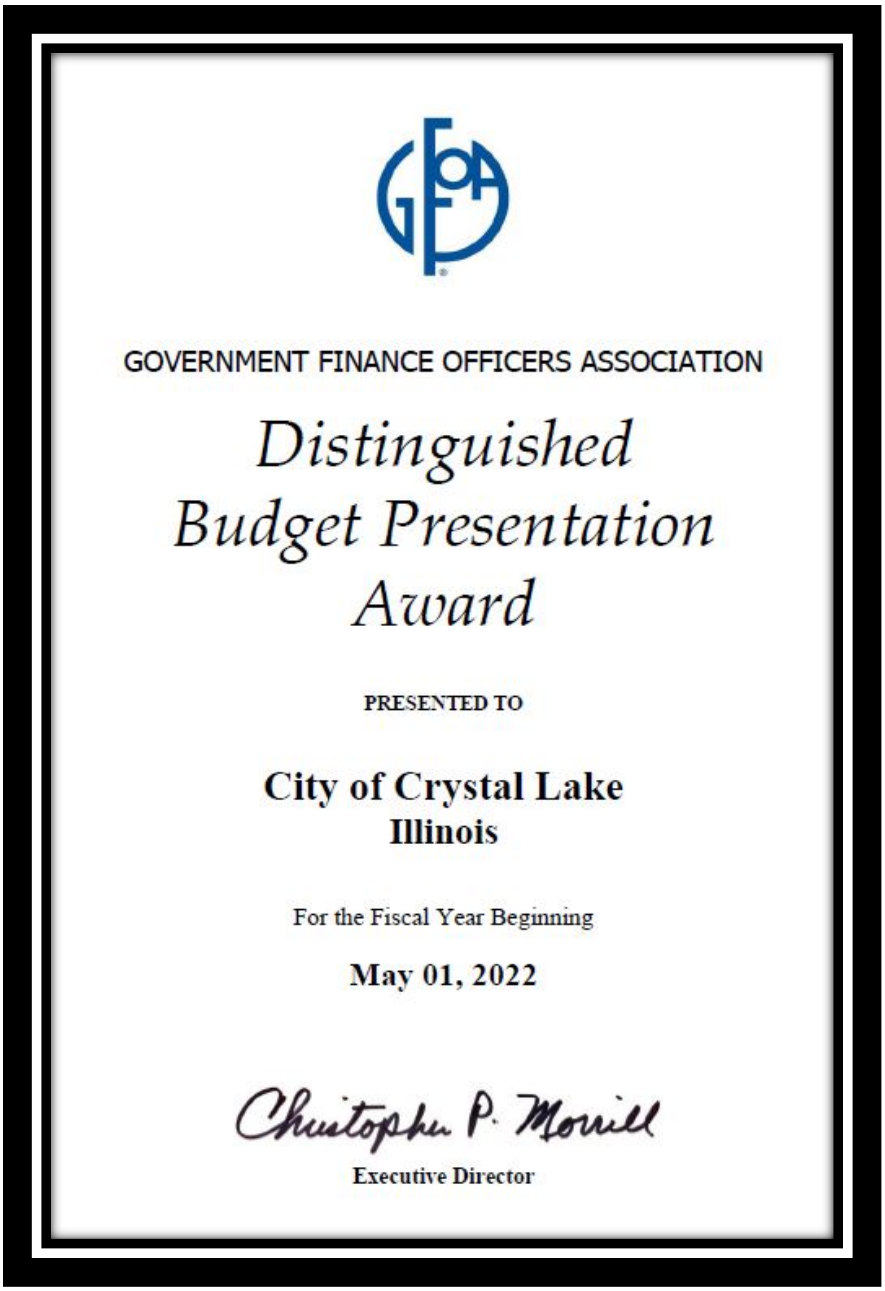
ADMINISTRATION

Eric Helm	City Manager
Kathryn Cowlin	Director of Community Development
Jodie Hartman	Director of Finance/Treasurer
Julie Meyer	Director of Human Resources
Steven Weishaar	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, 2022. 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 2023/24

TRANSMITTAL LETTER

March 23, 2023

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

We are pleased to present the City of Crystal Lake's Annual Budget for Fiscal Year (FY) 2023/24. The budget is balanced. It meets the needs and demands of our community's long-term strategic commitments and it is within the parameters of the financial limitations discussed below.

Because of the competent leadership of the City Council, residents can be proud in knowing that the City has planned ahead for the future. Past decisions have given the City the flexibility to maintain first-rate services today and ensure those quality services continue into the future. The attached Annual Budget for FY 2023/24 has been formulated to ensure that residents continue to enjoy the benefit of high quality government services at one of the lowest municipal tax rates in the region.

In 2022, Standard and Poor's upgraded the City to a AAA stable rating. The City of Crystal Lake's AAA credit rating represents the highest credit rating that can be earned by an organization and has been assigned to very few governments within the State of Illinois. According to S&P, the City of Crystal Lake "embodies many characteristics of a 'AAA' issuer, including a diverse economy that is independently strong and growing…with consistently stable financial operating results with no discernible budgetary pressures… and a sophisticated and knowledgeable management team that has strong planning practices." We are confident the City's solid financial policies, strong leadership and extensive long-term planning will continue to 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 2023/24.

Operating Budget				Capital Budget			
Inflows	Outflows	Net Income	Net Operating Activities	Inflows	Outflows	Planned Use of Fund Balance	Net Capital Activities
$78,291,114	$70,018,010	$8,273,104	$0	$24,392,661	$48,470,381	$24,077,720	$0

Transfer to Capital Funds

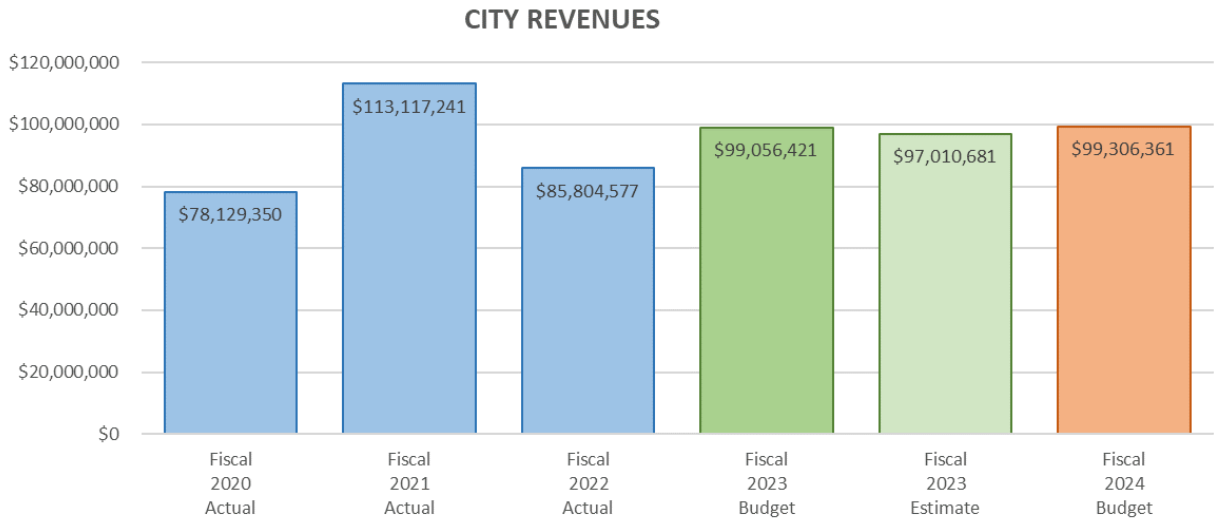
As depicted in the schedule above, fiscal year 2023/24 expenses of City funds (excluding pension and library) will be funded using a combination of operating revenue, capital revenue and accumulated assets (planned use of fund balance). The operating activities of the budget are balanced; the budget includes $8.27 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 activities 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	$ 56,554,400	$ 21,736,714	$ 78,291,114	$ 9,389,282	$ 5,255,863
Operating Expenditures	(48,057,652)	(16,569,441)	(64,627,093)	(6,809,059)	(5,360,197)
Debt Service Payments	(1,075,209)	(4,315,708)	(5,390,917)	0	0
Planned Use of Fund Balance	0	0	0	0	101,446
Transfer to Capital Activities	(7,421,539)	(851,565)	(8,273,104)	0	(163,752)
Net Operating Activities	$0	$0	**$0**	$2,580,223	($166,640)
CAPITAL ACTIVITIES					
Transfer from Operating Activities	$7,421,539	$851,565	$8,273,104	$0	$163,752
Capital Revenues	268,567	2,702,890	2,971,457	0	142,580
Capital Grants/Reimbursements	916,250	2,339,815	3,256,065	0	0
Capital Transfer	(4,050,000)	4,050,000	0	0	0
New Bond/Loan Proceeds	0	9,061,472	9,061,472	0	0
Capital Lease Financing (Initial Lease Year)	830,563	0	830,563	0	0
Capitalized Lease Cost (Initial Lease Year)	(830,563)	0	(830,563)	0	0
Vehicle Lease Payments	(827,944)	(116,846)	(944,790)	0	0
Capital & Equipment Replacement	(22,623,896)	(24,071,132)	(46,695,028)	0	(139,692)
Use of Unspent Bond Proceeds	0	2,135,738	2,135,738	0	0
Planned Use of Fund Balance	18,895,484	3,046,498	21,941,982	0	0
Net Capital Activities	($0)	$0	$0	$0	$166,640

BUDGET SUMMARY (CONTINUED)	Governmental Activities	Business-Type Activities	Total City Funds	Pension Funds	Library Funds
Estimated Beginning Balance	$ 56,409,562	$ 17,684,005	$ 74,093,567	$ 96,342,967	$ 3,406,404
Change in Fund Balance	(18,895,484)	(5,182,236)	(24,077,720)	2,580,223	(101,446)
Ending Balance	37,514,078	12,501,769	50,015,847	98,923,190	3,304,958
Ending Balance	37,514,078	12,501,769	50,015,847	98,923,190	3,304,958
Nonspendable, Restricted or Assigned	(9,611,908)	(454,000)	(10,065,908)	(98,923,190)	0
Available Balance	$27,902,170	$12,047,769	$39,949,939	$0	$3,304,958

Balances that are nonspendable, restricted or assigned represent funds already expended, are 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, including library revenues, have performed well the past few years. Fiscal 2021 realized a large spike in revenues, of which over $23 million can be attributable to the investment performance of the public safety pension funds. Analyses of major revenues in more detail are available in the Summary of All Funds section of this document.

Fund	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
Revenues*								
General Fund	$32,972,825	$36,090,306	$37,549,947	38,325,141	$40,810,322	40,118,224	1,793,083	4.68%
Insurance Reserves Fund	723,046	0	0	0	0	0	0	0.00%
Restricted Police Funds	79,605	113,863	110,778	86,000	150,346	106,000	20,000	23.26%
Fire Rescue Fund	11,030,742	12,271,511	12,278,721	11,463,062	12,241,064	12,211,167	748,105	6.53%
Road/Vehicle License Fund	631,808	609,236	606,001	610,000	604,460	623,100	13,100	2.15%
School Crossing Guard Fund	111,433	85,859	118,596	110,110	122,449	143,900	33,790	30.69%
IMRF/FICA Fund	1,590,794	1,574,218	1,183,020	1,098,418	1,096,371	1,274,510	176,092	16.03%
Motor Fuel Tax Fund	2,133,589	2,950,569	2,300,394	2,719,462	2,073,914	1,929,284	(790,178)	-29.06%
Foreign Fire Insurance Fund	2,421	255	36	100	13	0	(100)	-100.00%
Commuter Parking Fund	303,998	31,704	106,707	78,040	146,862	125,000	46,960	60.17%
Three Oaks Development Fund	410,527	554,257	200,607	500	235,500	500	0	0.00%
Debt Service Funds	298,025	73,632	245	0	208	0	0	0.00%
TIF Funds	163,791	216,150	223,204	215,000	241,192	251,750	36,750	17.09%
Capital Replacement Fund	1,258,335	1,779,229	2,002,773	4,235,372	3,433,123	955,782	(3,279,590)	-77.43%
Water & Sewer Funds								
W&S Operating Fund	15,067,788	15,463,123	15,182,569	15,065,381	15,028,177	15,429,883	364,502	2.42%
W&S Debt Service Fund	490	0	0	0	0	0	0	0.00%
W&S Capital Fund	1,008,209	1,718,765	1,929,818	4,208,935	4,363,937	5,042,705	833,770	19.81%
W&S 2015 GO Project Fund	3,601	0	0	0	0	0	0	0.00%
W&S 2019 GO Project Fund	105,263	4,046	676	0	24,000	3,000	3,000	0.00%
Group Insurance Fund	0	5,942,959	6,051,320	6,310,331	6,316,419	6,303,831	(6,500)	-0.10%
Police Pension Fund	1,808,419	14,733,005	1,388,414	5,294,650	3,166,418	5,311,422	16,772	0.32%
Fire Pension Fund	3,319,020	13,867,897	(459,983)	4,066,081	1,795,925	4,077,860	11,779	0.29%
Library Funds	5,105,621	5,036,659	5,030,735	5,169,838	5,159,981	5,398,443	228,605	4.42%
Total - All Funds	**$78,129,350**	**$113,117,241**	**$85,804,577**	**$99,056,421**	**$97,010,681**	**$99,306,361**	**$249,940**	**0.25%**
Total - All Funds	78,129,350	113,117,241	85,804,577	99,056,421	97,010,681	99,306,361	249,940	0.25%
Less Internal Service Charges	0	(4,869,580)	(4,973,668)	(5,293,716)	(5,259,318)	(5,176,583)	117,133	-2.21%
All Other Revenues	$78,129,350	$108,247,661	$80,830,909	$93,762,705	$91,751,363	$94,129,778	367,073	0.39%

*Excludes transfers between funds, capital lease financing, loan or bond proceeds

The FY 2023/24 budget does not contain any new revenue sources. Changes to major items for FY 2023/24 revenues are as follows, with comparisons from the prior year budget:

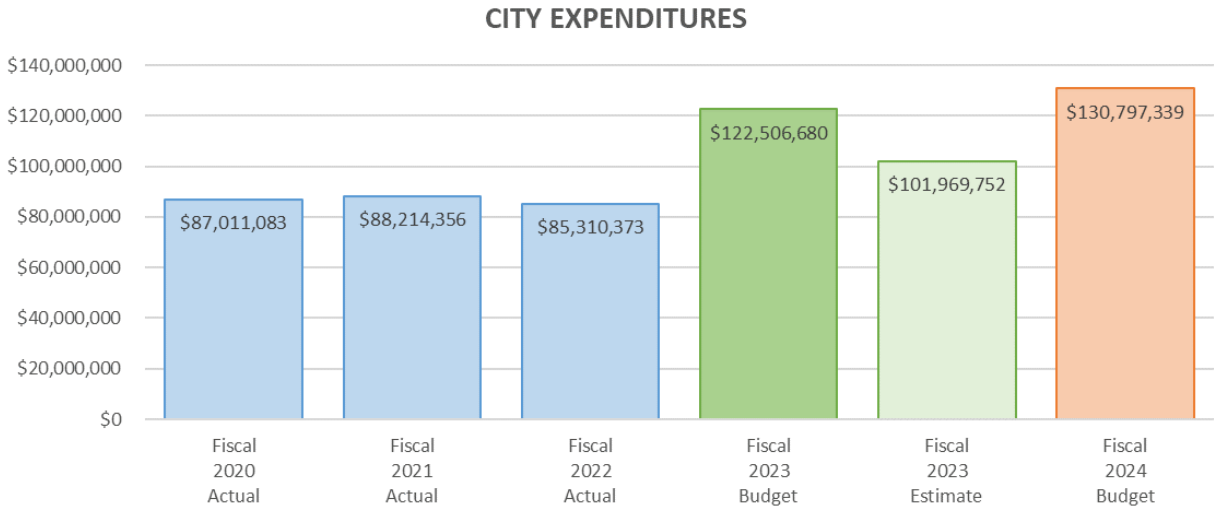
- City Revenues $93,907,918 (FY2022/23 $93,886,583)
- Library Revenues $5,398,443 (FY2022/23 $5,169,838)

Revenues available to support the FY 2023/24 budget are $99,306,361, an increase of $249,940 or 0.25% from the FY 2022/23 budget. Major changes among revenues and other amounts available are described below.

- Net increase in revenues of $249,940: Revenues such as retail sales tax, home rule sales tax, use tax, income tax and motor fuel tax have been budgeted with positive, albeit conservative, increases in FY 2023/24.
- Water and sewer user fee revenue increase of $302,376: a 5% water and sewer user fee increase has been budgeted. As a self-supporting utility, the Water & Sewer Fund uses user fees to fund both its operational and capital needs.
- All utility taxes collected on electricity and natural gas have been budgeted in the Water & Sewer Capital Fund to support the capital needs of the City's water, sewer and

wastewater utilities. Previously, this revenue source had been allocated between the both the Capital Replacement Fund and the Water & Sewer Capital Fund to fund capital expenditures.

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 the Water and Sewer Fund.

Fund	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
Expenditures*								
General Fund	$27,719,703	$27,664,287	$28,392,271	$31,937,726	$30,900,105	$33,036,229	$1,098,503	3.44%
Insurance Reserves Fund	(127,421)	0	0	0	0	0	0	0.00%
Restricted Police Funds	16,209	650	7,326	66,400	61,691	164,997	98,597	148.49%
Fire Rescue Fund	10,481,560	10,724,295	10,827,533	11,692,687	11,534,459	11,901,420	208,733	1.79%
Road/Vehicle License Fund	59,304	52,671	39,737	58,780	43,277	50,750	(8,030)	-13.66%
School Crossing Guard Fund	90,341	61,641	127,084	110,000	134,662	143,799	33,799	30.73%
IMRF/FICA Fund	1,431,963	1,506,482	1,510,738	1,628,051	1,451,714	1,526,472	(101,579)	-6.24%
Motor Fuel Tax Fund	656,045	702,175	507,460	918,600	751,330	960,500	41,900	4.56%
Foreign Fire Insurance Fund	473	604	491	31,950	35,125	0	(31,950)	-100.00%
Commuter Parking Fund	283,929	184,894	188,103	270,629	212,335	277,949	7,320	2.70%
Three Oaks Development Fund	0	0	0	0	0	0	0	0.00%
Debt Service Funds	10,163,363	1,046,562	1,021,347	1,053,490	1,052,993	1,023,285	(30,205)	-2.87%
TIF Funds	1,950	2,250	97,533	2,388	108,909	47,460	45,072	1887.44%
Capital Replacement Fund	6,599,379	10,289,022	4,193,326	19,819,890	12,989,757	24,282,403	4,462,513	22.52%
Water & Sewer Funds								
W&S Operating Fund	8,146,704	8,623,890	8,627,917	10,237,686	9,707,062	10,270,590	32,904	0.32%
W&S Debt Service Fund	4,341,241	3,627,719	3,631,497	4,154,997	4,573,071	4,317,708	162,711	3.92%
W&S Capital Fund	7,227,555	5,895,286	8,576,674	22,219,281	10,803,439	24,187,978	1,968,697	8.86%
W&S 2015 GO Project Fund	0	0	0	0	0	0	0	0.00%
W&S 2019 GO Project Fund	79,514	4,508	3,059	0	2,500	3,000	3,000	0.00%
Group Insurance Fund	0	5,535,906	5,707,443	6,300,553	5,814,466	6,293,851	(6,702)	-0.11%
Police Pension Fund	3,451,734	3,443,003	4,086,722	4,028,930	4,010,430	4,236,784	207,854	5.16%
Fire Pension Fund	1,709,288	1,786,664	2,119,168	2,323,000	2,319,530	2,572,275	249,275	10.73%
Library Funds	4,678,249	7,061,847	5,644,944	5,651,642	5,462,897	5,499,889	(151,753)	-2.69%
Total - All Funds	**$87,011,083**	**$88,214,356**	**$85,310,373**	**$122,506,680**	**$101,969,752**	**$130,797,339**	$8,290,660	6.77%
Total - All Funds	87,011,083	88,214,356	85,310,373	122,233,310	101,969,752	130,797,339		
Less Internal Service Charges	0	(4,869,580)	(4,973,668)	(5,293,716)	(5,259,318)	(5,176,583)		
Less Capitalized Lease Costs	(898,682)	(2,894,699)	0	(2,043,411)	(128,609)	(830,563)		
All Other Expenditures	$86,112,401	$80,450,077	$80,336,705	$114,896,183	$96,581,825	$124,790,193	$9,894,010	8.61%

* (Excludes transfers between funds)

Changes to major items for FY2023/24 expenditures and other uses are as follows, with comparisons from the prior year budget:

- Operating expenditures $71,436,152 (FY2022/23 $69,557,473)
- Debt service $5,390,917 (FY2022/23 $5,258,394)
- Capitalized vehicle lease costs $830,563 (FY2022/23 $2,043,411)
  (offset by an equal amount in lease financing revenue)
- Vehicle lease payments $944,790 (FY2022/23 $1,188,442)
- Capital and equipment replacement $46,695,028 (FY2022/23 $38,807,318)
- Library Activities $5,499,889 (FY2022/23 $5,651,642)

Budgeted expenditures for all funds in FY 2023/24 total $130,797,339, an increase of $8,290,660 or 6.77% from the FY 2022/23 budget. Major changes among expenditures and other uses are described below.

- Increase in operating expenditures of $1,878,679.
  - 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 2023/24 did not increase from the prior year and remains at $5,767,047. Pension payments from the Police Pension Fund are budgeted to increase by $307,854, and pension payments from the Fire Pension Fund are budgeted to increase by $309,275.

- 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 2023/24 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 is decreasing by $105,923 over the prior year budget.
- Increase in wages of $493,520 reflects projected merit and contractually obligated increases. Non-union employees' ability to receive a raise 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 year 2022 was 11.93% of covered payroll. With a contribution rate for 2023 of 9.56%, the City's budgeted contribution amount decreased by $227,667
- An increase of $95,617 in the Restricted Police Fund for squad equipment purchases and use of the National Opioid Settlement funds.
- Increase of $45,000 for for the Waters Edge TIF district.
- Increase of $362,260 for Contractual Services across all operating funds. This increase includes increases in utility costs, plant maintenance services, mosquito abatement services, tree trimming services and legal services.
- Increase of $566,618 in Materials & Supplies across all operating funds. Increased costs are anticipated for chemicals and sealants, motor fuel and lubricant and computer hardware and software.
- Increase of $30,540 in Hotel-Motel tax distributions to local non-profit organizations.
- Other minor operating expenses increased by a net total of $1,585.

- Increase of $132,523 in City-wide debt service payments: Debt service payments reflected in this budget are for the repayment of series 2012, 2014, 2019A, 2019B, 2022A, 2022B and

2022C series general obligation bonds in addition to the 2015 general obligation note, as well as a low-interest loan from the IEPA. In FY 2022/23, the City issued general obligation bond series 2022A and 2022B to provide funding for water, sewer and wastewater projects. General obligation bond series 2022C was also issued to refund bond series 2013 to achieve interest rate savings. During FY 2022/23, the City began drawing down on a a second low-interest loan agreement with the IEPA for the purpose of reconstructing Water Treatment Plant #2. As of the date of publication, the City had drawn $5.76 million on the loan. Additionally, the City will looks to utilize funding from another IEPA loan to fund its lead service line replacement project.

- Decrease of $243,652 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 $1,212,848 in capitalized vehicle lease costs: Amounts budgeted are dependent upon numbers and types of vehicles anticipated to be leased during the fiscal year. Due to market conditions and supply chain shortages, it is anticipated that only four of the vehicles budgeted in FY 2022/23 will be delivered within the fiscal year. The remaining vehicles ordered as leases in FY 2022/23 have been re-budgeted in FY 2023/24. 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 $7,887,710 in capital and equipment replacement: The capital schedule depicted later in this document reflects capital and equipment replacement of $46,695,028, not including vehicle lease payments and capitalized leased vehicle costs.

- The decrease in funds budgeted in Library funds are the result of capital projects that were completed in FY2022/23.

Capital Expenditures

The FY 2023/24 City budget reflects total capital expenditures of $48,470,381 which includes capital and equipment replacement of $46,695,028, vehicle lease payments of $944,790, and capitalized leased vehicle costs of $830,563. Improving and maintaining the infrastructure of the City is a critical component to providing core City services.

The increase in capital expenditures can be attributed to the planned purchase of City equipment such as vehicles and to anticipated infrastructure projects such as roadway improvements, the Three Oaks Water Level Adjustment, watermain replacments, new deep well #19, and reconstruction of water treatment plant #2, among others.

One major area of capital focus is the roadways. The FY 2023/24 budget reflects $2,550,000 for the City's annual street resurfacing program. Of the total, $1,602,650 will be funded from the General Fund, using a combination of Home Rule Sales Tax and unassigned Fund Balance, and $375,000 will come from the Motor Fuel Tax Fund. 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-related improvements total $8,110,832. Many of the projects will span multiple budget years as the work is designed, constructed and completed.

Streets programmed for resurfacing in fiscal 2023/24 include:

Street	Limits	
	From	To
Hunter Trail	Alexandra Blvd	Swanson Road
Rolling Hills Drive	Alexandra Blvd	City Limits
Alexandra Blvd	Rolling Hills Drive	Swanson Road
Quail Way	Rolling Hills Drive	Hunter Trail
Grouse Way	Alexandra Blvd	Hunter Trail
Gander Lane	Alexandra Blvd	Rolling Hills Drive
Gander Ct	Gander Lane	Cul De Sac
Congress Pkwy	Fedral Drive	Exchange Drive
Congress Pkwy	Exchange Drive	Pingree Approach
Federal	Congress Pkwy	Truck Entrance South
Kings Gate Lane	Village Road	Miller Road
Caledonia Lane	Moorland Lane	Kings Gate Lane
Moorland	Village Road	Kings Gate Lane
Goldsboro Lane	Village Road	Andover Lane
Queensport Drive	Village Road	Andover Lane
Sandalwood	Amberwood	Dovercliff
Whitehall Way	Dovercliff	Boxwood
Dovercliff	Amberwood	Amberwood
Dartmoor Drive 150	Cul De Sac (West)	Virginia Road
Dartmoor Drive 435-	Virginia Road	Cul De Sac (East)
Caroline Alley	Caroline Street	Center Street

Other roadway improvements budgeted in FY 2023/24 include:

- Dole Avenue Reconstruction – Design Engineering and Construction
- Cog Circle Reconstruction – Engineering and Construction
- Traffic Calming Solution at Congress, Exchange Drive, and Federal
- Three Oaks Lutter and Sand traffic signal and pedestrian accommodations
- Pedestrian Connections at Main Street
- Pedestrian Improvement at Oak Street

As part of the American Resuce Plan Act (ARPA), the City received $2,710,058 in FY 2021/22 and another $2,710,058 in FY 2022/23 for a total of $5,420,116. These funds are scheduled to be used for the construction of the new deep well #19 at Water Treatment Plant #2.

All capital expenditures can be found in the Capital and Equipment Replacement Funds section on page 210 and additional details on major capital projects can be found in the City's Capital Improvement Plan located at www.crystallake.org.

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 2023/24 other sources and uses are as follows, with comparisons from the prior year budget:

- Loan proceeds $9,061,472 (FY2022/23 $6,605,274)
- Lease financing $830,563 (FY2022/23 $2,043,411)
- Transfers between City funds $25,929,974 (FY2022/23 $22,627,605)

Total other sources and uses in the FY 2023/24 budget are $35,822,009, an increase of $4,545,719 or 15% from the FY 2022/23 budget. Major changes among other sources and uses are described below.

- Increase of $2,456,198 in bond and loan proceeds revenue: The City issued new debt during FY 2022/23 which will be used to fund designated water, sewer, and wastewater improvements, including the portion of Well #19 not funded by the American Rescue Plan Act (ARPA).
- Decrease of $1,212,848 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. The proposed budget accounts for more vehicles to be purchased rather than obtained exclusively through the City's leasing program.
- Increase of $3,302,369 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 $24,077,720 for City funds, $2,135,738 represents unspent bond proceeds relating to water and sewer infrastructure projects, leaving $21,941,982 to draw from existing fund balance as intended.

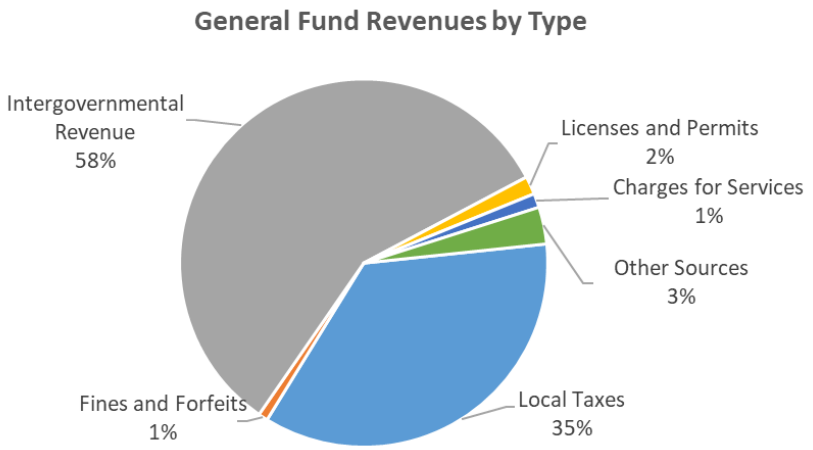
Fund	Revenues and Other Sources	Expenditures and Other Uses	Net Activity - Planned Use of Fund Balance
City Funds	120,176,893	144,254,613	(24,077,720)
Pension Funds	9,389,282	6,809,059	2,580,223
Library Funds	5,562,195	5,663,641	(101,446)
Total	135,128,370	156,727,313	(21,598,943)

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 two largest revenue sources are the Sales Tax and the Home Rule Sales Tax. Sales Tax ($14,601,444), Home Rule Sales Tax ($6,979,256), Income Tax ($6,452,518), Use Tax ($1,639,775) and Telecommunication Tax ($482,053) comprise the majority of the revenue sources for the General Fund or nearly 75% of the total revenues. Combined, the Sales Tax and the Home Rule Sales Tax account for almost 55% of General Fund revenues. These revenue sources, unlike Property Tax, are unpredictable and greatly influenced by the economy.



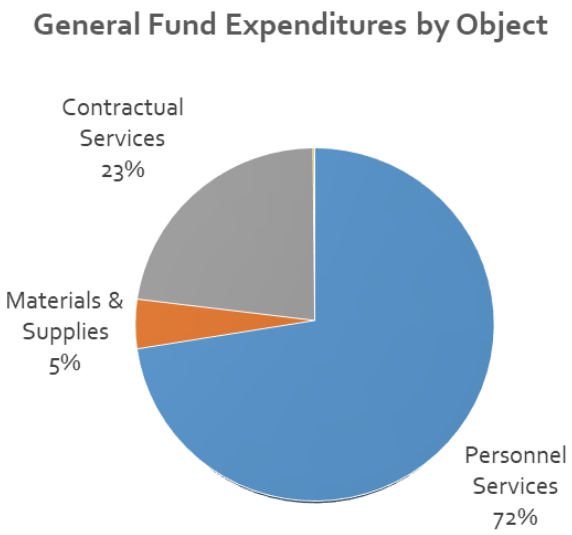
Intergovernmental revenues make-up the largest share of General Fund revenues. This category not only includes Sales and Income Taxes, but also grant proceeds. Sales tax makes up the largest portion at intergovernmental revenue at 63%. The next largest category is local taxes, which

includes the Telecommunications Tax and Home Rule Sales Tax, as well as Cable Franchise Fees. Home Rule Sales Tax accounts for 49% of local taxes. 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 2023/24 General Fund revenues are up 5.5% or $1,793,083, as compared to those of the prior year budget.

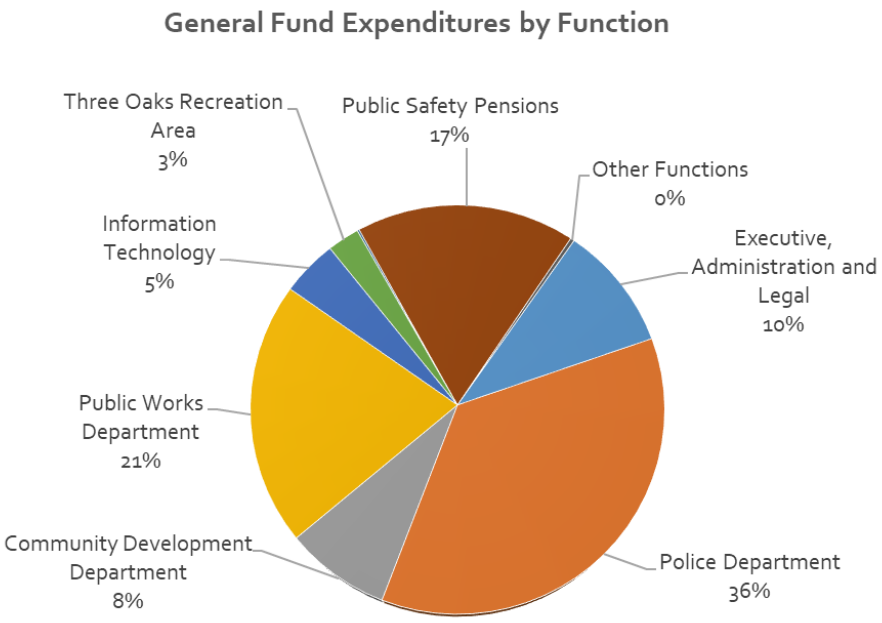
Receipts of Telecommunications Taxes and more recently, receipts of Cable Franchise Fees, continue to decline as consumers opt for new technologies. Building permit revenue is also expected to decline this from the prior year based on local housing trends and the completion of several large construction projects within the community.

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 2023/24 General Fund expenditures, as compared to those of the prior year budget are up 3.44%. The majority of the General Fund increase can be attributed to modest growth in personnel-related expenditures.

General Fund Other Financing Sources & Uses

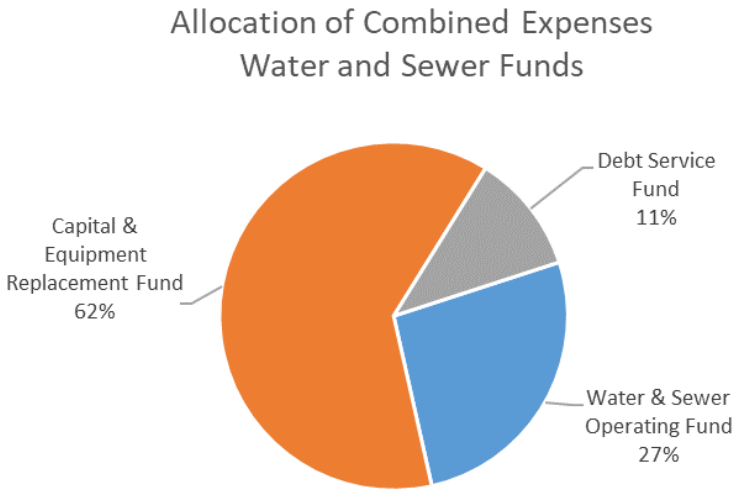
Certain items that flow either in to or out from the General Fund are not classified as revenues or expenditures, respectively. Transfers between funds of the City are recorded as an other financing source for the fund on the receiving side of the transfer, and as an other financing use for the fund 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 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.

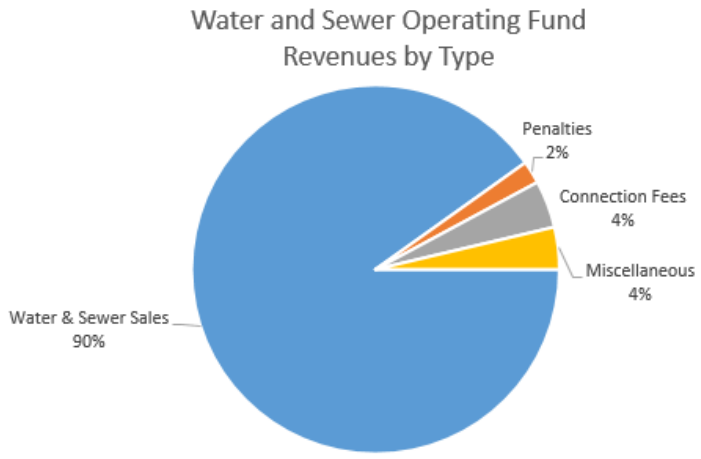
Activities of this function are tracked in three primary funds specific to water and sewer service: Operating, Debt Service and Capital & Equipment replacement. The combined budget for fiscal year

2023/24 is $38,776,276 in expenses, with $24,190,978 (62%) of the total allocated to infrastructure and other necessary capital items. Debt service expenses are budgeted at $4,317,708 for 2023/24.



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 current FY 2023/24 budget does include an increase of 5% to be implemented starting with September 2023 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. Even with the proposed increase, the City's water and sewer rates still rank near the average of neighboring communities.

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 2023/24 have increased $32,904 or 0.32%. The balance of increases in Water and Sewer Fund expenses are attributable to cost increases of supplies especially motor fuel and lubricants, chemicals and sealants, and salt.

Expenses budgeted in the Water and Sewer Capital & Equipment Replacement Fund are up $1,968,697 from the prior year budget. Several large projects are slated for the upcoming year, as well as the next several years. Notable projects include the Three Oaks water level adjustment, a new deep well (#19) at Water Treatment Plant #2, UV Disinfection System Replacement at Water Treatment Plant #2, and rehabilitation of lift station #06 and #14.

FIRE RESCUE FUND SUMMARY

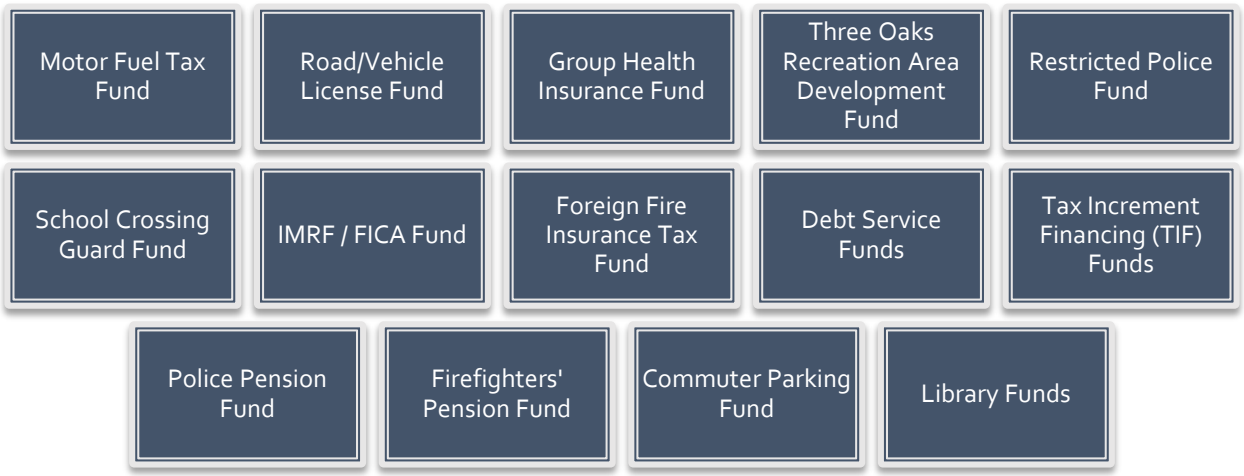
The Fire Rescue Department operates out of three stations and is charged with providing services not only to the City, but to the Crystal Lake Rural Fire Protection District and the Village of Lakewood through negotiated contracts. City Property Tax ($7,348,000), service fees from the Crystal Lake Rural Fire Protection District and the Village of Lakewood ($2,594,517) and ambulance fees ($1,533,150) comprise the majority of the revenue sources for the Fire Rescue Fund or 94% of the total revenues. Fiscal year 2023/24 revenues, as compared to those of the prior year budget, are up 6.53% or $748,108, mainly due to budgeted increases in ambulance fees, property tax and intergovernmental services.

Ambulance fee revenue is expected to remain relatively 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 2023/24 are up 1.79%, or $208,733, as compared to those of the prior year budget. This increase is largely attributable to changes in wages. which reflect contractually obligated increases along with merit increases non-represented employees. Overtime costs are expected to increase to minimum manning standards.

OTHER FUNDS SUMMARY

The remainder of expenditures and other uses for the City is comprised of 25 funds that account for 20% 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 $6,355,832 to the Capital Equipment & Replacement Fund (Other Financing Uses) will provide for several capital projects such as improvements to Dole Avenue Reconstruction; intersection improements to Three Oaks Road, Lutter Drive,and Sands Road; a salt storage dome; roadway resurfacing; and 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 (sticker) 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, the Vulcan Lakes TIF and the Waters Edge 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. The Waters Edge TIF was created to assist in the redevelopment of the Crystal Court Shopping Center 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.

*History of General Fund Unassigned Fund Balance Reserves (Last 10 Years)**

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 Actual	4/30/22 Actual	4/30/23 Estimate	4/30/24 Estimate
64%	55%	48%	44%	42%	45%	49%	40%	48%	49%	47%	45%

*Between 2013 and 2015, the City used fund balance to mitigate tax increases.

It is anticipated that at fiscal year ended (FYE) April 30, 2023, the unassigned fund balance will be about 47% after accounting for funds that will be used in the subsequent year. Based on the proposed Annual Budget for fiscal year end April 30, 2023, the unassigned fund balance is projected to be about 45%, solidly within the policy requirement of between 25% and 50%.

Funds that have been restricted or assigned include amounts that are held in reserve by the City's liability insurance carrier (IRMA). The fiscal year 2023/24 budget continues the use of fund reserves to pay for capital related items.

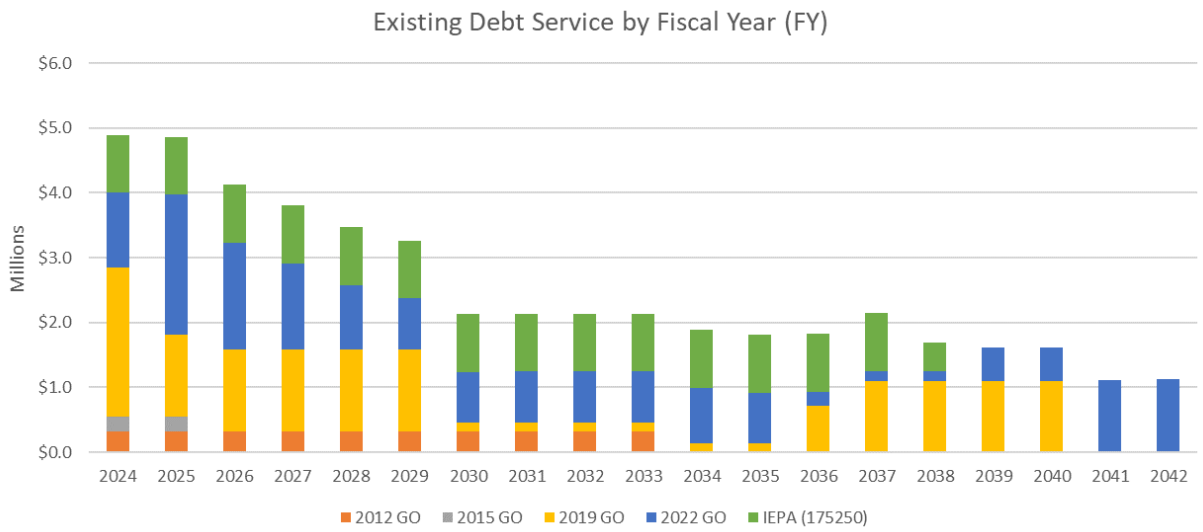
FINANCIAL POLICIES

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.

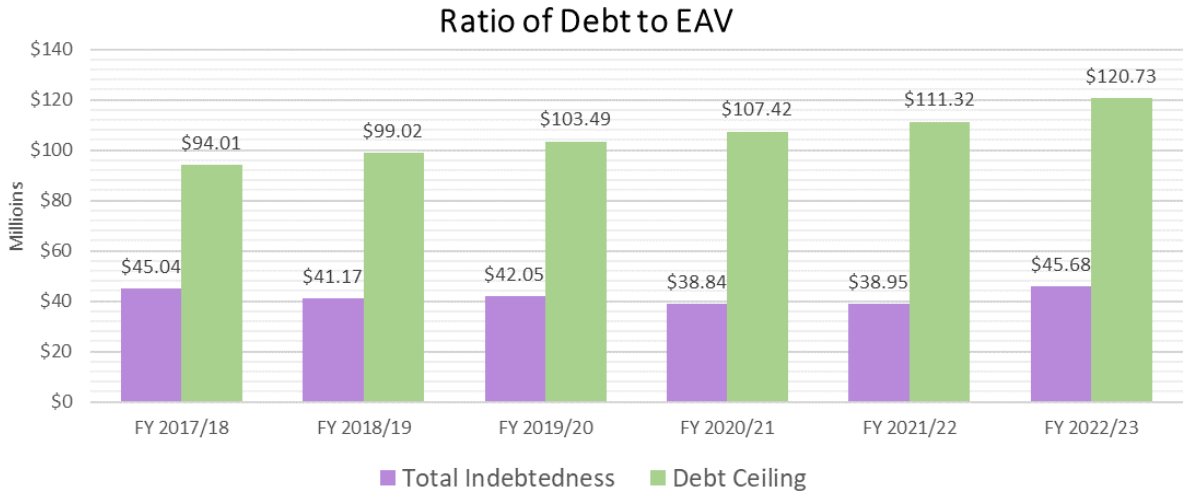
Debt Administration

At April 30, 2023, the City will have a number of debt issues outstanding. These include $27,550,000 in general obligation bonds and $455,000 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, 2023, the remaining balance will be $11,297,090. The City has been approved for a new loan agreement with the IEPA on which it is drawing funds to finance the new deep well #20 at Water Treatment Plant #4. In FY 2022/23, the City issued bonds for several other water, sewer, and wastewater projects, including the portion of the new deep well #19 at Waste Treatment Plant #2 above the $5,420,116 received through the American Rescue Plan Act (ARPA). 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 and loans to the value of taxable property in the City, as determined using the City's 2022 estimated equalized assessed valuation is estimated at 3.26%.



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 Annual Comprehensive 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-one (71) 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

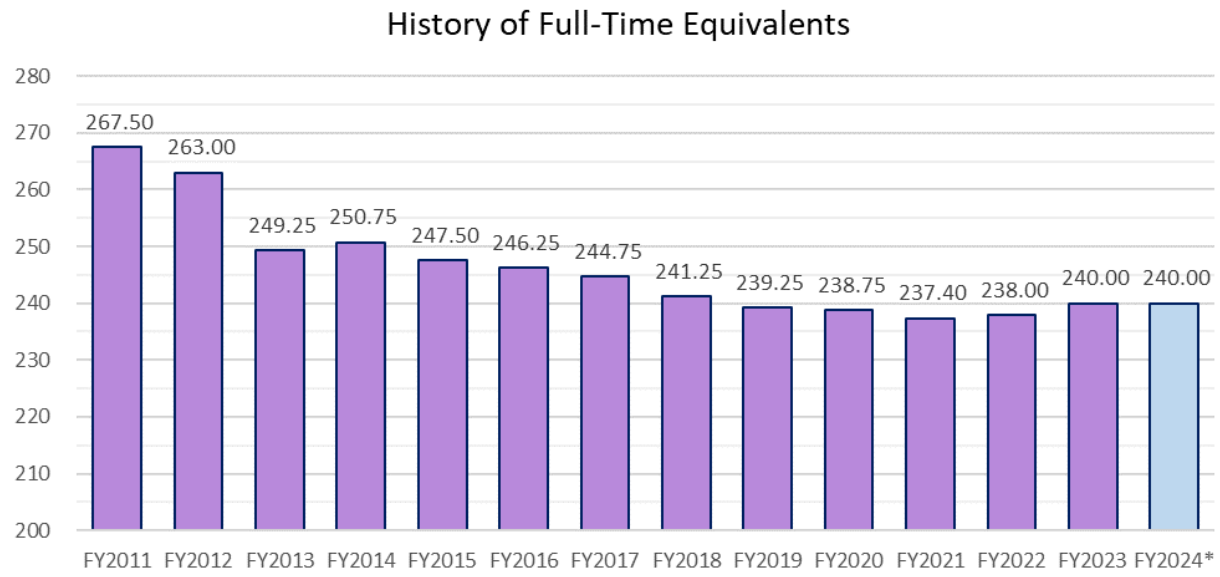
Through concerted efforts and enhancements in the City's risk management program, the City is able to take advantage of very favorable insurance costs. As a result of the City's claims history, the City's liability insurance budget did not need to be increased in FY 2023/24 from the previous year.

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. While premiums for health insurance are increasing, when netted against changes in employee plan selections and a decrease in dental plan premiums, the overall FY 2023/24 group health care costs decrease 0.11% over amounts budgeted in the previous year.

Personnel

No full-time positions have been added in the 2023/24 budget. Through attrition, the City has reduced staffing by 27.50 full-time equivalents (FTE) over the past thirteen years. None of the eliminated positions were sworn police or firefighter positions.



LONG-TERM FINANCIAL AND CAPITAL PLANNING

The Five-Year Financial Forecast and the Capital Improvement Plan (CIP) are guiding documents used to ensure that the City continues to provide high quality public services.

The City's Five-Year Financial Forecast includes a 5-year projection of revenues and expenditures based on historical trends of current policies and services and expenditure projections that include capital replacement. The Five-Year Financial Plan can be found on page 268.

Additionally, each year, the City's capital projects are detailed and prioritized in the City's CIP. As part of the budget process (see page 309), the City's department heads assess capital needs and propose a 5-year capital projects list which includes project details and costs estimates. This project list is then vetted and prioritized during budget meetings with the City Manager and Finance Director prior to its inclusion in the CIP document. Each year, the CIP is reassessed and reprioritized

to stay current. For more information on the CIP and the City's capital expenditures, please see the Capital Improvement Plan on page 254.

CHALLENGES

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

Supply Chain Disruptions

Distruptions in the national and global supply chain networks have made the supplies and equipment the City needs to operate more difficult to aquire and more expensive to purchase. Vehicle manufacturers in particular are behind in production with long waiting lists for vehicle orders, occasionally resulting in orders being canceled. And due to significant increase in demand, discounts that had been previously extended to governmental units in the past are no longer being offered.

Inflation

Inflationary pressures within the economy have driven the cost of the goods and services higher. The City has seen significant cost increases in many areas of its operation. The costs of Natural gas and motor fuel have risen significantly, as well as that of many of the chemicals needed to operate the City's water, sewer and wastewater utilities. The resulting higher interest rates may also lead to increased costs for any future borrowing the City may undertake to fund its capital projects.

State Budget Crisis

The State of Illinois continues to have budgetary struggles. 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. Currently, no reductions have been put forth by the state, and the 2022/23 City Budget does not include any 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. Cool, wet summers typically see less water consumption, decreasing expenses necessary to maintain the system. A harsh, cold winter increases costs for providing snow and ice control. 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. One mandate of particular interest for the coming years will the replacement of lead service lines throughout the community.

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 3,791 local businesses, providing a workforce of 27,194 employees. In 2022 the City filled 877,406 square feet of commercial space with new businesses. Notable commercial development in FY 2022/23 included McAlister's Deli, The Edge Fitness Clubs, Ollie's, Tasty Bistro, Sushi U, Summer Moon, Pots and Pies Bakery, Soil & Spade, Mario's Mexican Restaurant, Guzman Y Gomez, Crumbl Cookies, Banfield Pet Hospital, Wing Stop and the City's first dispensary, Ivy Hall.

In addition to commercial development, the City also experienced significant housing growth. New home construction at Woodlore Estates Subdivision continues and over 358 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 Springs at Three Oaks, completed a new 280 unit apartment complex that offers a townhome-like feel with high-end amenities. Additionally, 95 E. Crystal Lake Avenue is currently under construction for a new 99-unit luxury rental housing development and

Redwood Crystal Lake was approved to begin construction on a 305-unit ranch style townhome community.

As for manufacturing, Crystal Lake welcomed two new major manufactures to the community this fiscal year. Advantage Glass Corp, a manufacturer of insulated glass and glass tempering and Springboard Manufacturing, a plastic injection molding manufacture of medical devices. Overall, in 2022 the City of Crystal Lake welcomed 57 new small businesses, creating a total of 1,016 new jobs within the community.

Low Property Tax

The FY 2023/24 budget continues the funding of General Fund services without the use of a General Fund Property Tax. The City property tax levy increased by $796,484. However, with estimated growth to the tax base within the City, the resulting tax rate for the City is expected to decrease, minimizing the impact to property owners. 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

As evidenced by Standard and Poor's upgrade of the City's bond rating to AAA, the City takes its role as financial steward very seriously. The Government Finance Officers Association (GFOA) has additionally recognized the City of Crystal Lake's budget document with the Distinguished Budget Presentation Award for the FY 2022/23 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-third 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.

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 2023/24 as evidenced by our continued strong general purpose bond rating, as well as our adherence to external and internal financial policies. We believe the 2023/24 Annual Budget balances the needs of the City in a fiscally responsible manner.

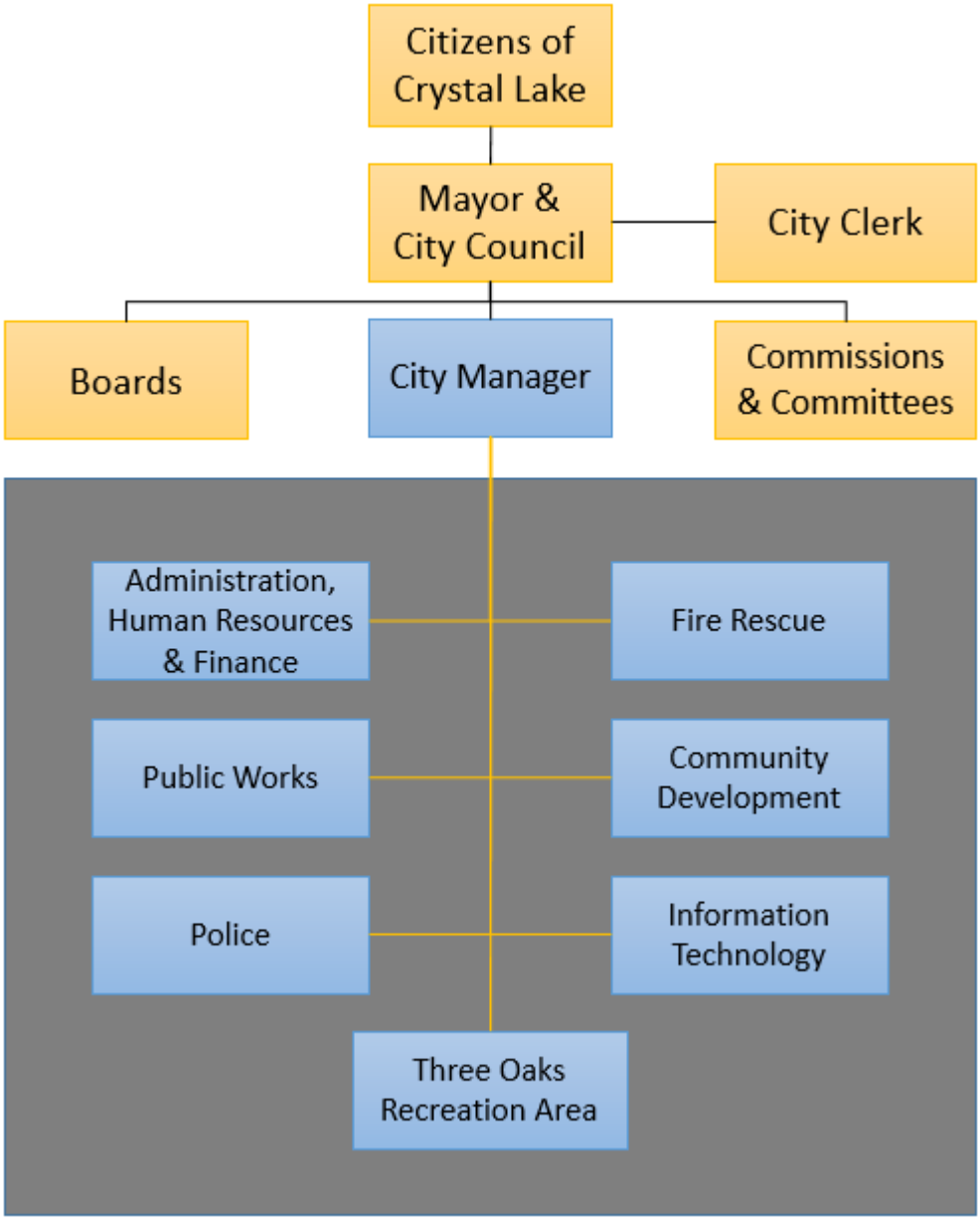
This budget is the culmination of a major effort by numerous members of the City Staff whose input has been gathered to develop policy and spending priorities. We would like to especially thank the Department Directors, Assistant Finance Director Adam Orton, and Assistant City Manager Nicholas Hammonds for their help in preparing this document. On behalf of the Management Team, we are pleased to present the Fiscal Year 2023/24 City Budget.

Respectively submitted,

Eric Helm
City Manager

Jodie Hartman
Director of Finance/Treasurer

CITY OF CRYSTAL LAKE ORGANIZATIONAL STRUCTURE



GUIDING PRINCIPLES

The Fiscal Year 2023/24 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:	Continue to promote and foster economic development							
Objective	Department	Goals	Metric	2020/21 Actual	2021/22 Actual	2022/23 Goal	2022/23 Estimate	2023/24 Goal
Participate in community revitalization through business retention, attraction and diversification. Allocate necessary 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	197	180 or more	180	180 or more
	Community Development	Maintain positive relationships with qualified developers to construct high quality development in the City.	Customer satisfaction survey results	100%	100%	90% or more	100%	90% or more
	Community Development	Proactively grant business awards as possible.	Number of grants awarded	87	2	2 or more	8	2 or more
	Community Development	Conduct business retention visits each year to engage current business owners and solicit feedback on community concerns.	Number of visits	313	135	90 or more	100	90 or more
	Community Development	Participate in economic development outreach meetings and events.	Number of meetings or events	153	173	160 or more	170	160 or more

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

CUSTOMER SERVICE:	Enhance customer service and citizen satisfaction							
Objective	Department	Goals	Metric	2020/21 Actual	2021/22 Actual	2022/23 Goal	2022/23 Estimate	2023/24 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% or more	100%	90% or more
	Three Oaks Recreation Area	Provide excellent customer service at Three Oaks Recreation Area, evaluating satisfaction through the customer survey.	Rating on Survey	94%	92%	90% or higher	91%	90% or higher
	Community Development	Complete initial investigation of property maintenance violations within 48 hours of receipt.	% Complete within 48 Hours	100%	100%	90% or more	100%	90% or more
	Finance	Perform timely service to all customer service requests assigned to Finance staff, responding within one business day when possible.	% Complete within 24 Hours	95%	91%	100%	92%	100%
Implement mechanisms to promote effective internal and external communication	City Manager's Office	Respond to all FOIA requests within the minimum required 5 days, if not sooner.	Average Days	3.7	4.1	< 5.0	4.2	< 5.0
	Information Technology	Close internal service request tickets within 24 business hours of receipt.	% Complete within 24 Hours	85%	86%	85% or higher	87%	85% or higher
	Information Technology	Provide cyber security training to 100% of network users at least quarterly.	% Complete	100%	100%	100%	100%	100%
	Information Technology	Maintain network uptime to 100% during normal City Hall operating hours.	% Uptime	100%	100%	100%	100%	100%

PUBLIC SAFETY:	Continue to allocate necessary resources for the maintenance of the public's health, safety and welfare							
Objective	Department	Goals	Metric	2020/21 Actual	2021/22 Actual	2022/23 Goal	2022/23 Estimate	2023/24 Goal
Provide prompt, efficient and dependable emergency response	Fire Rescue	Provide a prepared response from time of 911 dispatch to arrival on scene.	Minutes	5.48	5.64	6 or less	6.10	7 or less
	Fire Rescue	Provide a turn-out time of 60 seconds or less to emergency medical calls.	Seconds	71.0	63.0	60 or less	62.0	60 or less
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	96%	99%	98% or more	99%	98%
	Police	Maintain incident command qualifications to continue effective responses during planned or unplanned major events.	Number of Training Events	3	1 (Covid)	2	2	2
	Police	Complete 4-6 short public safety announcement video presentations to post on social media on varying topical issues.	Number of Unique Video Posts	9	7	4	10	6
	Police	Enhance community policing efforts through monthly foot patrols for each officer to actively engage residential and business communities.	Average Foot Patrol Min/Month	N/A (Covid)	N/A (Covid)	30	Unk	30
	Three Oaks Recreation Area	Encourage CPR certification of all Three Oaks attendants.	Percent of Employees	65%	65%	90%	100%	> 90%

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	2020/21 Actual	2021/22 Actual	2022/23 Goal	2022/23 Estimate	2023/24 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 meets current regulations with no permit violations from the IL EPA.	Number of Violations	0	0	0	0	0
	Public Works	Maintain City's pavement condition rating as good or better through proactive maintenance and resurfacing programs.	Average Condition Rating Score	-	72.50	72.50	72.50	72.50
	Public Works	Ensure the City is treating wastewater in an environmentally responsible manner, complying will regulatory discharge requirements.	Compliance Percentage	99.0%	99.0%	98% or higher	99.0%	98% or higher
	Public Works	Proactively maintain the City's sanitary sewer system to minimize the potential for backups.	Feet of Sewer Cleaned	50,374	60,518	46,200 Ft or more	65,000	49,400
	Public Works	Maintain the City's urban forest canopy through a proactive and preventative forestry program, trimming and planting trees annually.	Number of trees planted or trimmed	2,099	2,055	2,000 trees or more	2,253	2,250

FISCAL MANAGEMENT:	Responsibly manage public funds and develop financial plans to balance resources with the community's priorities and vision.							
Objective	Department	Goals	Metric	2020/21 Actual	2021/22 Actual	2022/23 Goal	2022/23 Estimate	2023/24 Goal
Ensure public funds are properly managed, accounted for, and invested to maximize availability of funds.	Finance	Uphold tight internal controls relating to all activities involving accounting procedures to obtain a positive, unmodified audit opinion.	Audit Opinion Unmodified	Yes	Yes	Yes	Yes	Yes
	Finance	Prepare the Annual Comprehensive Financial Report in conformity with all required standards, receiving the GFOA's annual ACFR award.	Award Receipt	Yes	Yes	Yes	Yes	Yes
	Finance	Actively manage investment portfolio to maximize returns while minimizing risk and conforming to legal requirements for government investments.	Return above 3 Year Treasury Rate	1.17%	-0.71%	+0.50%	-0.50%	0.50%
Engage in financial planning to ensure financial stability and available resources.	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 GFOA's annual budget award.	Award Receipt	Yes	Yes	Yes	Yes	Yes

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CITY OF CRYSTAL LAKE
ANNUAL BUDGET
FISCAL YEAR 2023/24

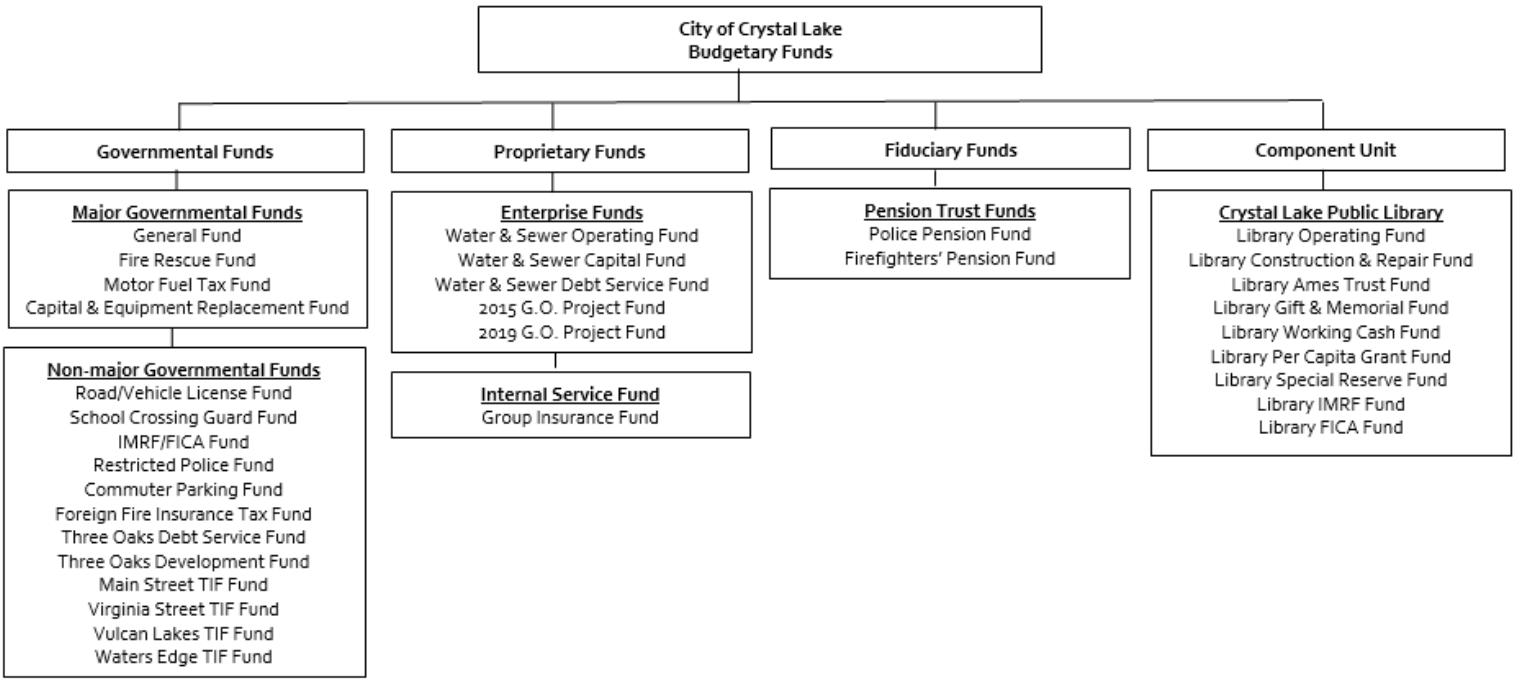
SUMMARY OF ALL FUNDS

MAJOR FUNDS AND ORGANIZATIONAL RELATIONSHIPS

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

FUNDS

The City of Crystal Lake maintains fifty-one individual funds. Nine individual funds are Library Funds. Eighteen funds, consisting of resources received and held by the City as an agent for others, are not subject to appropriation but are reported in the City's Annual Comprehensive 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 2022/23 accomplishments, Fiscal Year 2023/24 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 2023/24 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 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.

DEPARTMENT / DIVISION	FUNDS													
	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 Services	✓			✓										
Facility Services	✓			✓										
Water & Sewer			✓											
Wastewater Treatment			✓											
Three Oaks Recreation Area	✓			✓										

BUDGET OVERVIEW:
OPERATING & CAPITAL FY 2023/24 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, the chart below provides a snapshot of the operational and capital budget for coming year. Note this chart does not include the Library funds.

Operating Budget				Capital Budget			
Inflows	Outflows	Net Income	Net Operating Activities	Inflows	Outflows	Planned Use of Fund Balance	Net Capital Activities
$78,291,114	$70,018,010	$8,273,104	$0	$24,392,661	$48,470,381	$24,077,720	$0

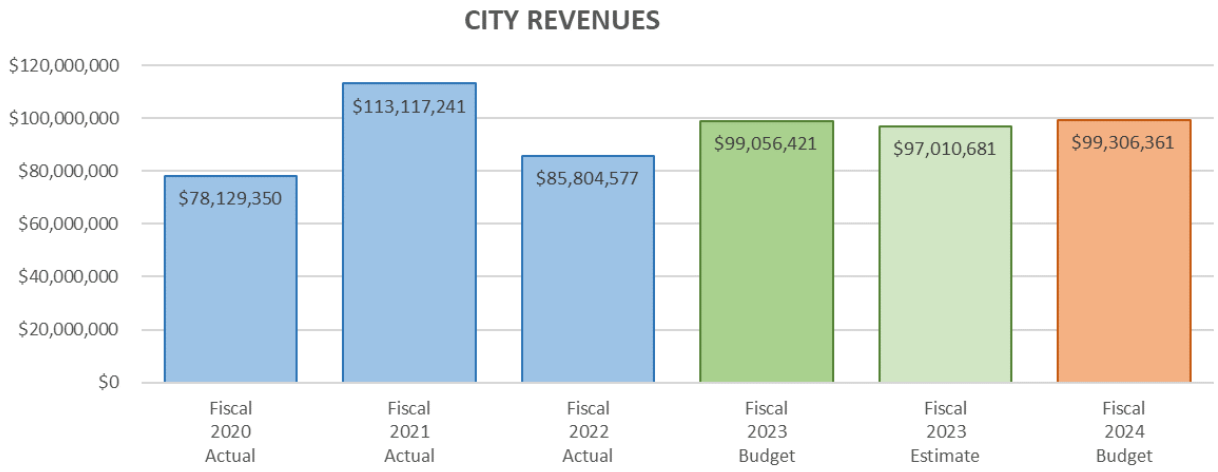
Transfer to Capital Funds

For the operational budget, inflows include items such as intergovernmental revenues, charges for services, 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, 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 $8.27 million, which will be transferred to the capital funds. Governmental activities are expected to generate $7.42 million and business-type activities (Water & Sewer) are projecting $852 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 2023/24 operational budget is a **BALANCED BUDGET**.

REVENUE SUMMARY – ALL FUNDS

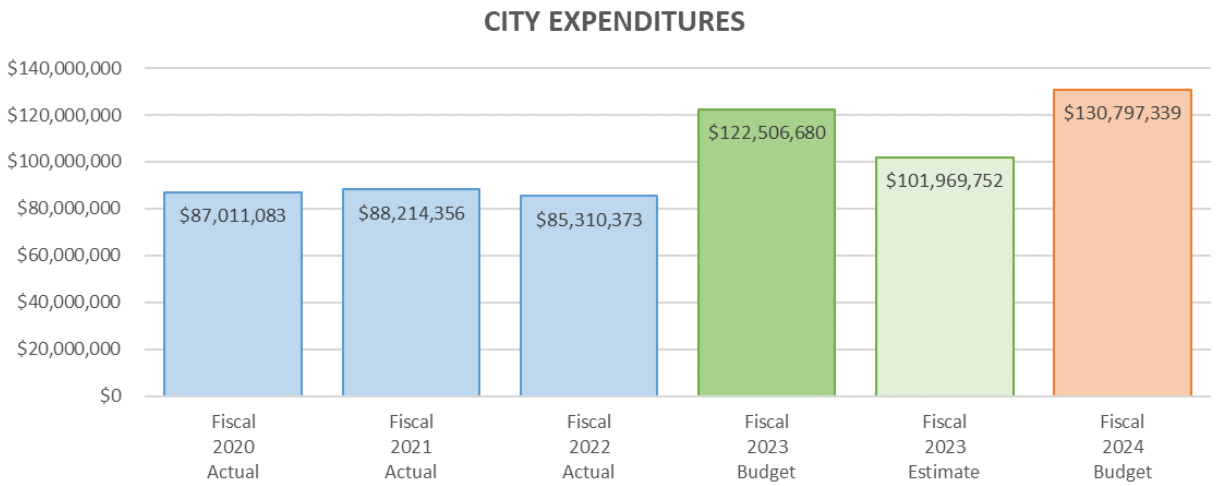


As can be seen by both graphics, city-wide revenues have stabilized after experiencing some unusual shifts between FY 2019/20 to 2021/22. Total revenues for FY 2023/24 are expected to increase by $249,940 or 0.25% These totals include ongoing operating and one-time revenues, such as grants and connection fees. Fiscal Year 2022/23 includes conservative estimates based on the most current information available.

Fund	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
Revenues*								
General Fund	$32,972,825	$36,090,306	$37,549,947	38,325,141	$40,810,322	40,118,224	1,793,083	4.68%
Insurance Reserves Fund	723,046	0	0	0	0	0	0	0.00%
Restricted Police Funds	79,605	113,863	110,778	86,000	150,346	106,000	20,000	23.26%
Fire Rescue Fund	11,030,742	12,271,511	12,278,721	11,463,062	12,241,064	12,211,167	748,105	6.53%
Road/Vehicle License Fund	631,808	609,236	606,001	610,000	604,460	623,100	13,100	2.15%
School Crossing Guard Fund	111,433	85,859	118,596	110,110	122,449	143,900	33,790	30.69%
IMRF/FICA Fund	1,590,794	1,574,218	1,183,020	1,098,418	1,096,371	1,274,510	176,092	16.03%
Motor Fuel Tax Fund	2,133,589	2,950,569	2,300,394	2,719,462	2,073,914	1,929,284	(790,178)	-29.06%
Foreign Fire Insurance Fund	2,421	255	36	100	13	0	(100)	-100.00%
Commuter Parking Fund	303,998	31,704	106,707	78,040	146,862	125,000	46,960	60.17%
Three Oaks Development Fund	410,527	554,257	200,607	500	235,500	500	0	0.00%
Debt Service Funds	298,025	73,632	245	0	208	0	0	0.00%
TIF Funds	163,791	216,150	223,204	215,000	241,192	251,750	36,750	17.09%
Capital Replacement Fund	1,258,335	1,779,229	2,002,773	4,235,372	3,433,123	955,782	(3,279,590)	-77.43%
Water & Sewer Funds								
W&S Operating Fund	15,067,788	15,463,123	15,182,569	15,065,381	15,028,177	15,429,883	364,502	2.42%
W&S Debt Service Fund	490	0	0	0	0	0	0	0.00%
W&S Capital Fund	1,008,209	1,718,765	1,929,818	4,208,935	4,363,937	5,042,705	833,770	19.81%
W&S 2015 GO Project Fund	3,601	0	0	0	0	0	0	0.00%
W&S 2019 GO Project Fund	105,263	4,046	676	0	24,000	3,000	3,000	0.00%
Group Insurance Fund	0	5,942,959	6,051,320	6,310,331	6,316,419	6,303,831	(6,500)	-0.10%
Police Pension Fund	1,808,419	14,733,005	1,388,414	5,294,650	3,166,418	5,311,422	16,772	0.32%
Fire Pension Fund	3,319,020	13,867,897	(459,983)	4,066,081	1,795,925	4,077,860	11,779	0.29%
Library Funds	5,105,621	5,036,659	5,030,735	5,169,838	5,159,981	5,398,443	228,605	4.42%
Total - All Funds	**$78,129,350**	**$113,117,241**	**$85,804,577**	**$99,056,421**	**$97,010,681**	**$99,306,361**	**$249,940**	**0.25%**
Total - All Funds	78,129,350	113,117,241	85,804,577	99,056,421	97,010,681	99,306,361	249,940	0.25%
Less Internal Service Charges	0	(4,869,580)	(4,973,668)	(5,293,716)	(5,259,318)	(5,176,583)	117,133	-2.21%
All Other Revenues	$78,129,350	$108,247,661	$80,830,909	$93,762,705	$91,751,363	$94,129,778	367,073	0.39%

*Excludes transfers between funds, capital lease financing, loan or bond proceeds

EXPENDITURE SUMMARY – ALL FUNDS



As shown in the graph above and the chart below, total budgeted expenditures are expected to increase by 6.8%. When non-cash transactions of internal service charges and capitalized lease costs are excluded, the change is higher at 8.6%. The increase is primarily due to upcoming capital expenditures. Total expenditures are anticipated to increase 2.3% when capital expenditures are not included. Most funds are budgeting minor increases.

Fund	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
Expenditures*								
General Fund	$27,719,703	$27,664,287	$28,392,271	$31,937,726	$30,900,105	$33,036,229	$1,098,503	3.44%
Insurance Reserves Fund	(127,421)	0	0	0	0	0	0	0.00%
Restricted Police Funds	16,209	650	7,326	66,400	61,691	164,997	98,597	148.49%
Fire Rescue Fund	10,481,560	10,724,295	10,827,533	11,692,687	11,534,459	11,901,420	208,733	1.79%
Road/Vehicle License Fund	59,304	52,671	39,737	58,780	43,277	50,750	(8,030)	-13.66%
School Crossing Guard Fund	90,341	61,641	127,084	110,000	134,662	143,799	33,799	30.73%
IMRF/FICA Fund	1,431,963	1,506,482	1,510,738	1,628,051	1,451,714	1,526,472	(101,579)	-6.24%
Motor Fuel Tax Fund	656,045	702,175	507,460	918,600	751,330	960,500	41,900	4.56%
Foreign Fire Insurance Fund	473	604	491	31,950	35,125	0	(31,950)	-100.00%
Commuter Parking Fund	283,929	184,894	188,103	270,629	212,335	277,949	7,320	2.70%
Three Oaks Development Fund	0	0	0	0	0	0	0	0.00%
Debt Service Funds	10,163,363	1,046,562	1,021,347	1,053,490	1,052,993	1,023,285	(30,205)	-2.87%
TIF Funds	1,950	2,250	97,533	2,388	108,909	47,460	45,072	1887.44%
Capital Replacement Fund	6,599,379	10,289,022	4,193,326	19,819,890	12,989,757	24,282,403	4,462,513	22.52%
Water & Sewer Funds								
W&S Operating Fund	8,146,704	8,623,890	8,627,917	10,237,686	9,707,062	10,270,590	32,904	0.32%
W&S Debt Service Fund	4,341,241	3,627,719	3,631,497	4,154,997	4,573,071	4,317,708	162,711	3.92%
W&S Capital Fund	7,227,555	5,895,286	8,576,674	22,219,281	10,803,439	24,187,978	1,968,697	8.86%
W&S 2015 GO Project Fund	0	0	0	0	0	0	0	0.00%
W&S 2019 GO Project Fund	79,514	4,508	3,059	0	2,500	3,000	3,000	0.00%
Group Insurance Fund	0	5,535,906	5,707,443	6,300,553	5,814,466	6,293,851	(6,702)	-0.11%
Police Pension Fund	3,451,734	3,443,003	4,086,722	4,028,930	4,010,430	4,236,784	207,854	5.16%
Fire Pension Fund	1,709,288	1,786,664	2,119,168	2,323,000	2,319,530	2,572,275	249,275	10.73%
Library Funds	4,678,249	7,061,847	5,644,944	5,651,642	5,462,897	5,499,889	(151,753)	-2.69%
Total - All Funds	**$87,011,083**	**$88,214,356**	**$85,310,373**	**$122,506,680**	**$101,969,752**	**$130,797,339**	$8,290,660	6.77%
Total - All Funds	87,011,083	88,214,356	85,310,373	122,233,310	101,969,752	130,797,339		
Less Internal Service Charges	0	(4,869,580)	(4,973,668)	(5,293,716)	(5,259,318)	(5,176,583)		
Less Capitalized Lease Costs	(898,682)	(2,894,699)	0	(2,043,411)	(128,609)	(830,563)		
All Other Expenditures	$86,112,401	$80,450,077	$80,336,705	$114,896,183	$96,581,825	$124,790,193	$9,894,010	8.61%

* (Excludes transfers between funds)

INTERFUND TRANSFERS – ALL FUNDS

From:	To:	Purpose:	FY 2023/24 Budget
General Fund	Three Oaks Debt Service Fund	Debt Service	$ 952,355
General Fund	Capital Replacement Fund	Rolling stock, Equipment	3,000,000
General Fund	Commuter Parking Fund	Equipment	152,949
General Fund	Water & Sewer Capital Fund	Infrastructure	2,650,000
Road/Vehicle License Fund	Capital Replacement Fund	Road Resurfacing	572,350
Motor Fuel Tax Fund	Capital Replacement Fund	Road Reconstruction	6,335,832
Main Street TIF Fund	Capital Replacement Fund	Road Reconstruction	39,180
Vulcan Lakes TIF Fund	Three Oaks Debt Service Fund	Debt Service	70,930
Virginia Street TIF Fund	General Fund	Virginia Street Corridor	139,180
Water & Sewer Fund	Water & Sewer Debt Service Fund	Debt Service	4,317,708
Water & Sewer Fund	Water & Sewer Capital Fund	Infrastructure	4,000,000
Three Oaks Development Fund	Water & Sewer Capital Fund	Infrastructure	1,400,000
2019 G.O. Bond Fund	Water & Sewer Capital Fund	Infrastructure	2,135,738
Library Operating Fund	Library Special Reserve Fund	Infrastructure	163,752
			$ 25,929,974

REVENUES & OTHER FINANCING SOURCES – ALL FUNDS

Fund	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
Revenues & Other Sources								
General Fund	$33,053,087	$41,093,432	$37,680,179	$38,444,345	$40,941,786	$40,257,404	$1,813,059	4.72%
Insurance Reserves Fund	723,046	0	0	0	0	0	0	N/A
Restricted Police Funds	79,605	113,863	$110,778	86,000	$150,346	106,000	20,000	23.26%
Fire Rescue Fund	11,030,742	12,271,511	$12,278,721	11,463,062	12,241,064	12,211,167	748,105	6.53%
Road/Vehicle License Fund	631,808	609,236	606,001	610,000	604,460	623,100	13,100	2.15%
School Crossing Guard Fund	111,433	85,859	118,596	110,110	122,449	143,900	33,790	30.69%
IMRF/FICA Fund	1,590,794	1,574,218	1,183,020	1,098,418	1,096,371	1,274,510	176,092	16.03%
Motor Fuel Tax Fund	2,133,589	2,950,569	2,300,394	2,719,462	2,073,914	1,929,284	(790,178)	-29.06%
Foreign Fire Insurance Fund	2,421	255	36	100	13	-	(100)	-100.00%
Commuter Parking Fund	306,018	31,704	213,743	270,629	196,212	277,949	7,320	2.70%
Three Oaks Development Fund	410,527	554,257	200,607	500	235,500	500	0	0.00%
Debt Service Funds	10,066,938	1,111,860	1,021,592	1,053,490	1,053,201	1,023,285	(30,205)	-2.87%
TIF Funds	163,791	216,150	223,204	215,000	241,192	251,750	36,750	17.09%
Capital Replacement Fund	7,913,234	13,075,539	15,381,764	13,498,807	14,967,868	11,733,707	(1,765,100)	-13.08%
Water & Sewer Funds								
W&S Operating Fund	15,067,788	15,722,674	15,182,569	15,065,381	15,028,177	15,429,883	364,502	2.42%
W&S Debt Service Fund	4,341,241	3,627,269	3,631,497	4,154,997	4,448,938	4,317,708	162,711	3.92%
W&S Capital Fund	9,042,043	5,561,836	9,579,282	20,423,064	13,784,394	24,289,915	3,866,851	18.93%
W&S 2015 GO Project Fund	3,601	0	0	0	0	0	0	N/A
W&S 2019 GO Project Fund	6,287,395	4,046	676	-	24,000	3,000	3,000	N/A
Group Insurance Fund	0	6,199,264	6,051,320	6,310,331	6,316,419	6,303,831	(6,500)	-0.10%
Police Pension Fund	1,808,419	14,733,005	1,388,414	5,294,650	3,166,418	5,311,422	16,772	0.32%
Fire Pension Fund	3,319,020	13,867,897	(459,983)	4,066,081	1,795,925	4,077,860	11,779	0.29%
Library Funds	5,450,557	5,395,276	5,917,986	5,448,284	5,478,002	5,562,195	113,911	2.09%
Total - All Funds	$113,537,098	$138,799,717	$112,610,395	$130,332,711	$123,966,648	$135,128,370	$4,795,659	3.68%

EXPENDITURES & OTHER FINANCING USES – ALL FUNDS

Fund	Fiscal 2020 Actuals	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
Expenditures & Other Uses								
General Fund	$31,099,636	$36,423,074	$39,685,594	$37,604,600	$39,933,231	$39,791,533	$2,186,933	5.82%
Insurance Reserves Fund	(127,421)	4,884,514	0	0	0	0	$0	0.00%
Restricted Police Funds	358,209	650	7,326	66,400	61,691	164,997	$98,597	148.49%
Fire Rescue Fund	11,175,019	11,242,892	11,274,150	11,692,687	11,534,459	11,901,420	$208,733	1.79%
Road/Vehicle License Fund	604,779	586,201	596,257	610,000	664,267	623,100	$13,100	2.15%
School Crossing Guard Fund	90,341	61,641	127,084	110,000	134,662	143,799	$33,799	30.73%
IMRF/FICA Fund	1,431,964	1,506,482	1,510,738	1,628,051	1,451,714	1,526,472	($101,579)	-6.24%
Motor Fuel Tax Fund	2,408,265	1,038,730	1,941,109	4,795,739	3,471,766	7,296,332	$2,500,593	52.14%
Foreign Fire Insurance Fund	473	604	241,246	31,950	35,125	0	($31,950)	-100.00%
Commuter Parking Fund	283,929	184,894	188,103	270,629	212,335	277,949	$7,320	2.70%
Three Oaks Development Fund	0	0	0	1,140,000	0	1,400,000	$260,000	0.00%
Debt Service Funds	10,163,363	1,046,562	1,021,347	1,053,490	1,052,993	1,023,285	($30,205)	-2.87%
TIF Funds	240,238	237,240	639,232	215,000	347,713	296,750	$81,750	38.02%
Capital Replacement Fund	6,599,379	10,289,022	4,193,326	19,819,890	12,989,757	24,282,403	$4,462,513	22.52%
Water & Sewer Funds								
W&S Operating Fund	17,852,455	14,779,884	15,042,716	18,892,683	18,656,000	18,588,298	($304,385)	-1.61%
W&S Debt Service Fund	4,341,241	3,627,719	3,631,497	4,154,997	4,573,071	4,317,708	$162,711	3.92%
W&S Capital Fund	7,227,555	5,895,286	8,576,674	22,219,281	10,803,439	24,187,978	$1,968,697	8.86%
W&S 2015 GO Project Fund	208,632	259,551	0	0	0	0	$0	0.00%
W&S 2019 GO Project Fund	1,623,995	904,669	1,247,569	2,246,316	402,500	2,138,738	($107,578)	-4.79%
Group Insurance Fund	0	5,535,906	5,707,443	6,300,553	5,814,466	6,293,851	($6,702)	-0.11%
Police Pension Fund	3,451,734	3,443,003	4,086,722	4,028,930	4,010,430	4,236,784	$207,854	5.16%
Fire Pension Fund	1,709,288	1,786,664	2,119,168	2,323,000	2,319,530	2,572,275	$249,275	10.73%
Library Funds	5,020,924	7,420,464	6,532,195	5,930,088	5,780,918	5,663,641	($266,447)	-4.49%
Total - All Funds	$105,763,998	$111,155,651	$108,369,496	$145,134,284	$124,250,067	$156,727,313	$11,593,030	7.99%

REVENUES & EXPENDITURES BY TYPE – ALL FUNDS

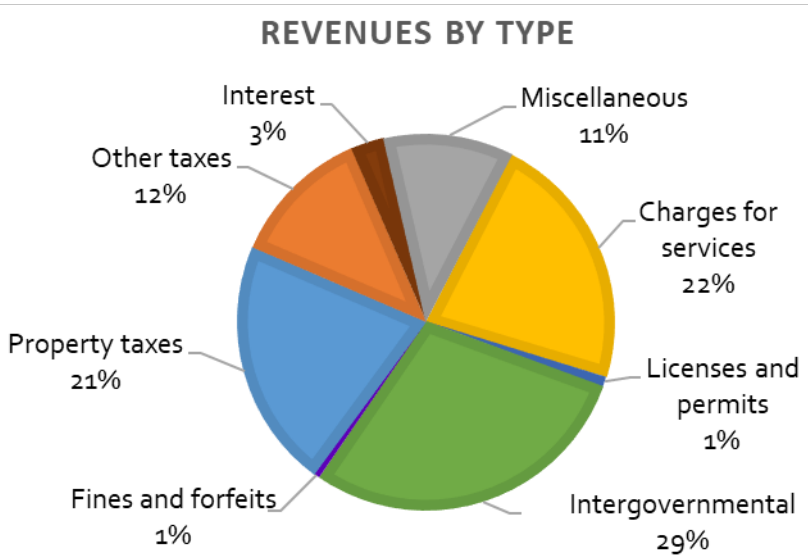
Type	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
Revenues and Other Sources:								
Charges for services	$17,958,191	$18,919,336	$20,738,160	$20,061,163	$20,754,589	$20,866,765	$805,602	4.02%
Licenses and permits	899,643	1,158,614	1,034,144	939,502	917,737	869,000	(70,502)	-7.50%
Intergovernmental	19,271,635	24,218,556	25,546,035	27,688,447	28,104,886	27,271,352	(417,095)	-1.51%
Fines and forfeits	576,298	453,357	491,556	423,500	625,327	497,000	73,500	17.36%
Property taxes	17,625,070	18,373,424	18,359,637	19,227,757	19,291,255	20,108,776	881,019	4.58%
Other taxes	9,335,349	9,866,953	11,253,734	10,683,109	11,366,963	11,373,136	690,027	6.46%
Interest	1,638,814	23,152,937	(7,785,113)	2,700,360	(1,995,794)	2,731,200	30,840	1.14%
Miscellaneous	10,824,348	12,104,486	11,192,756	12,038,867	12,686,400	10,412,549	(1,626,318)	-13.51%
Internal service charges	0	4,869,580	4,973,668	5,293,716	5,259,318	5,176,583	(117,133)	-2.21%
Internal transfers	18,755,176	22,787,778	23,059,123	22,627,605	22,280,315	25,929,974	3,302,369	14.59%
Other sources	16,652,570	2,894,699	3,746,695	8,648,685	4,675,652	9,892,035	1,243,350	14.38%
Total	$113,537,094	$138,799,717	$112,610,395	$130,332,711	$123,966,648	$135,128,370	$4,795,659	3.68%
Expenditures and Other Uses:								
General government	$9,330,531	$8,700,349	$7,650,883	$8,513,192	$8,029,260	$9,098,746	$585,554	6.88%
Public safety	30,227,006	30,900,701	33,014,531	35,887,169	35,304,289	36,752,375	865,206	2.41%
Highways and streets	5,708,259	5,994,763	6,427,262	7,620,247	7,240,634	8,171,987	551,740	7.24%
Waterworks and sewerage	8,146,704	8,623,890	8,627,917	10,237,686	9,707,062	10,270,590	32,904	0.32%
Culture and recreation	5,282,865	5,294,384	5,501,744	6,381,477	6,086,436	6,206,800	(174,677)	-2.74%
Capital outlay	13,741,514	17,928,378	12,867,205	41,119,519	23,223,237	47,665,283	6,545,764	15.92%
Debt service	14,446,124	4,717,192	4,705,870	5,258,394	5,678,267	5,392,917	134,523	2.56%
Lease payments	128,080	518,794	807,518	1,188,442	886,101	944,790	(243,652)	-20.50%
Internal service charges	0	5,535,906	5,707,443	6,300,553	5,814,466	6,293,851	(6,702)	-0.11%
Internal transfers	18,755,175	22,941,295	23,059,123	22,627,605	22,280,315	25,929,974	3,302,369	14.59%
Total	$105,766,258	$111,155,651	$108,369,496	$145,134,284	$124,250,067	$156,727,313	$11,593,030	7.99%
Revenues & Other Sources in Excess of Expenditures & Other Uses	$7,770,836	$27,644,067	$4,240,898	($14,542,004)	($283,419)	($21,598,943)		
Beginning Balance, May 1	$133,423,265	$142,407,907	$167,382,467	$173,191,293	$174,126,356	$173,842,937		
Change in Receiv/Pay	1,133,806	(2,258,733)	2,502,990	0	0	0		
Prior Period Adjustment	80,000	(410,773)	0	0	0	0		
Ending Balance, April 30	$142,407,907	$167,382,467	$174,126,356	$158,649,290	$173,842,937	$152,243,994		

BUDGETARY CHANGES IN FUND BALANCE – ALL FUNDS

Fund	Estimate Beginning Balance FY24	Revenues & Other Sources	Expenditures & Other Uses	Estimate Ending Balance FY24	$ Change	% Change
General Fund	$20,760,092	40,257,404	39,791,533	$21,225,963	$465,871	2.2%
Capital Replacement Fund	17,986,077	11,733,707	24,282,403	5,437,381	(12,548,696)	-69.8%
Restricted Police Funds	586,904	106,000	164,997	527,907	(58,997)	-10.1%
Fire Rescue Fund	7,223,010	12,211,167	11,901,420	7,532,757	309,747	4.3%
Road/Vehicle License Fund	0	623,100	623,100	0	0	0.0%
School Crossing Guard Fund	106,378	143,900	143,799	106,479	101	0.1%
IMRF/FICA Fund	1,137,259	1,274,510	1,526,472	885,297	(251,962)	-22.2%
Motor Fuel Tax Fund	7,125,211	1,929,284	7,296,332	1,758,163	(5,367,048)	-75.3%
Foreign Fire Insurance Fund	0	0	0	0	0	0.0%
Commuter Parking Fund	0	277,949	277,949	0	0	0.0%
Three Oaks Development Fund	1,400,919	500	1,400,000	1,419	(1,399,500)	-99.9%
Debt Service Funds	285,447	1,023,285	1,023,285	285,447	0	0.0%
TIF Funds	(201,735)	251,750	296,750	(246,735)	(45,000)	0.0%
Water & Sewer Funds						
W&S Operating Fund	5,263,955	15,429,883	18,588,298	2,105,540	(3,158,415)	-60.0%
W&S Debt Service Fund	0	4,317,708	4,317,708	0	0	0.0%
W&S Capital Fund	8,775,123	24,289,915	24,187,978	8,877,060	101,937	1.2%
W&S 2015 GO Project Fund	0	0	0	0	0	0.0%
W&S 2019 GO Project Fund	2,135,738	3,000	2,138,738	0	(2,135,738)	-100.0%
Group Insurance Fund	1,509,188	6,303,831	6,293,851	1,519,169	9,980	0.7%
Police Pension Fund	47,203,657	5,311,422	4,236,784	48,278,295	1,074,638	2.3%
Fire Pension Fund	49,139,310	4,077,860	2,572,275	50,644,895	1,505,585	3.1%
Library Funds	3,406,404	5,562,195	5,663,641	3,304,958	(101,446)	-3.0%
Total - All Funds	$173,842,937	135,128,370	$156,727,313	$152,243,994	($21,598,943)	-12.4%

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 $21,598,943 decrease, $2,135,738 is unspent bond proceeds currently held by the City for water and sewer projects. Due to the variable amounts of capital projects planned each fiscal year, the City intentionally plans for drawdowns of fund balance when necessary to smooth the effects on the overall financial health of the City. 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.

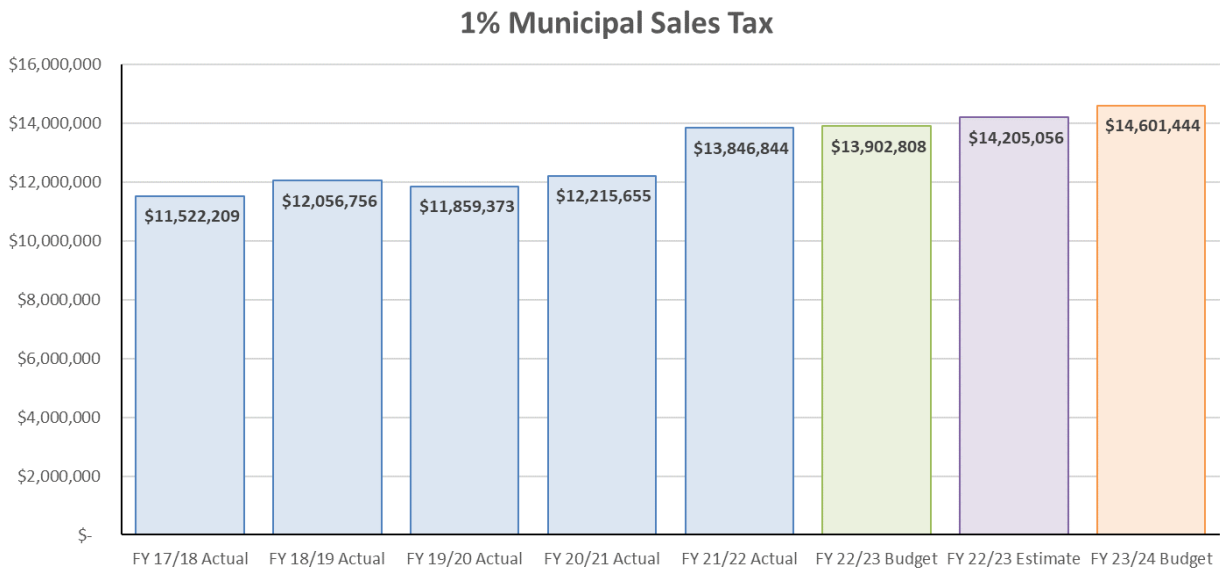
The world continually adapts to ever-changing economic conditions with the negative impacts of the pandemic being replaced by inflationary concerns and supply chain issues. The City's local economy is not exempt from the impacts of these national and global events. However, the revenue used to support 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 over $66.2 million or 67% of all receipts.

Property Taxes

Property taxes include amounts levied against all real estate in the City. Real property taxes that will be collected during 2023/24 were levied December 2022. Assessed values are established by the County Assessor at approximately 33.33% of appraised market value. 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.

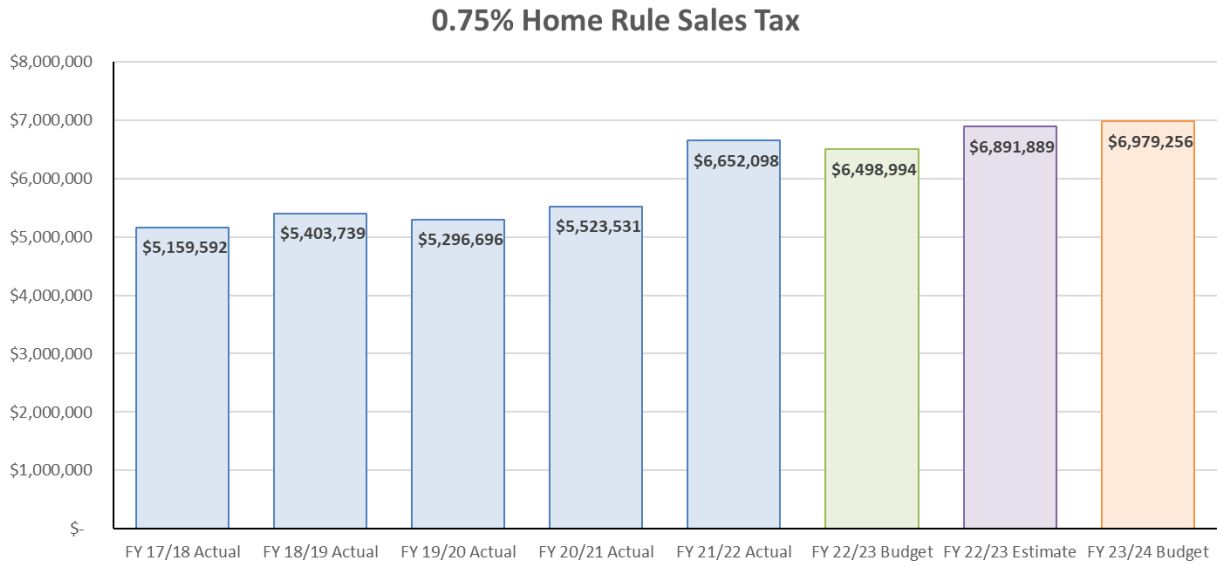
Municipal Sales Tax



Receipts of Sales Tax are anticipated to end the year at $14.21 million or 2% above the fiscal year budget of $13.90 million. Sales tax receipts have outperformed previous year levels as inflation continues to rise. The most prevalent estimates for forecasting recommend continuing a conservative approach to any revenue subject to the volatility of the economy. The FY 2023/24 budget reflects a 1.5% increase in receipts of sales tax compared to current FY 2022/23 receipts.

Home Rule Sales Tax

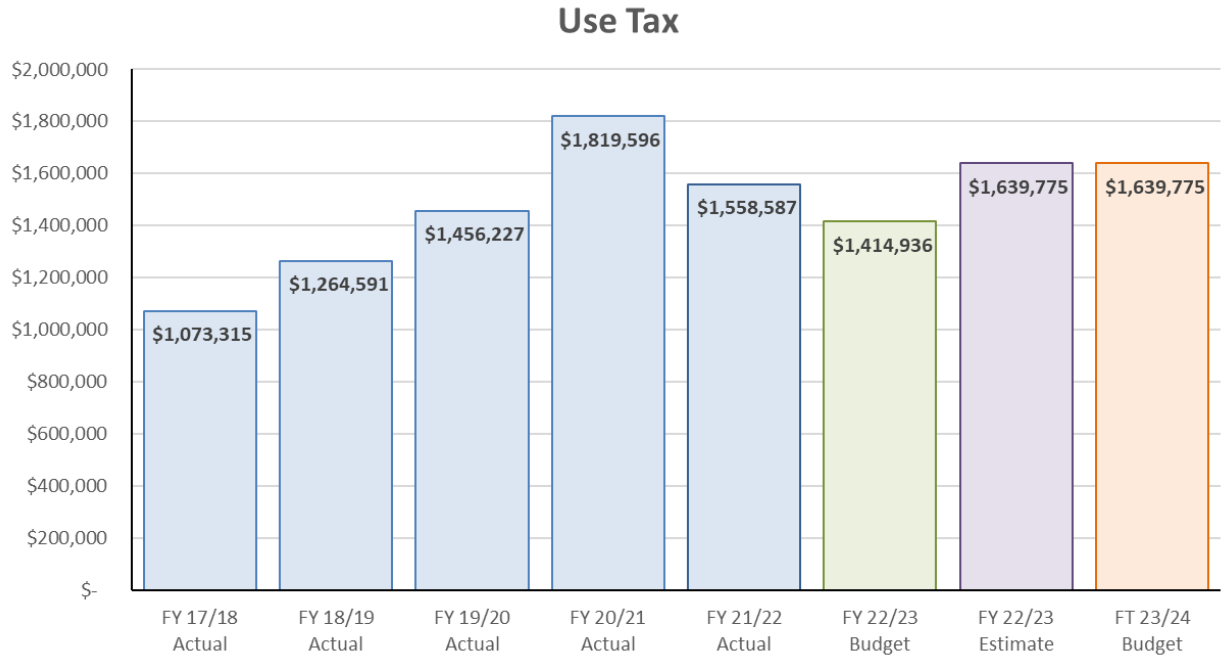
A 0.75% Home Rule Sales Tax allows operational services of the City to be maintained, as well as to provide for Three Oaks Recreation Area debt service. This tax is only imposed on general merchandise purchases. The Home Rule Sales Tax is not applied to titled or registered personal property such as vehicles, watercraft or trailers. It is also not applied to qualifying food, drugs and medical appliances.



Receipts for FY 2022/23 have outperformed budgeted expectations. Fiscal year 2022/23 revenue is expected to end the year at $6.89 million or 6% above the fiscal year budget of $6.50 million. Budgetary projections for FY 2023/24 reflect a 1.5% increase in Home Rule Sales Tax receipts when compared to the current FY 2022/23 estimates.

State Use Tax

State Use Tax is imposed on the privilege of using in Illinois any item of tangible property that is purchased outside Illinois 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.

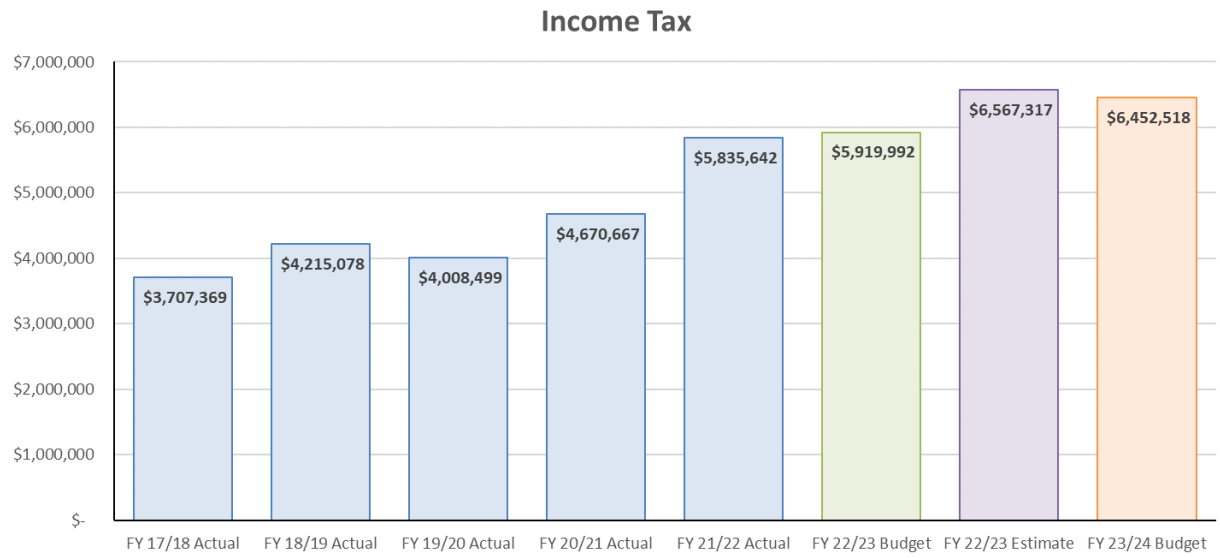


Beginning January 1, 2020, marketplace facilitators such as Amazon were required to collect a 6.25% Use Tax on marketplace sales from certain retailers. Effective January 1, 2021, marketplace facilitators and eligible remote retailers are required to collect state and locally-imposed sales taxes, instead of the Use Tax, on online purchases from sellers based on where the product is delivered. As of January 1, 2021, this has shifted revenues out of the Use Tax classification and into the Sales Tax classification. The remaining Use Tax still collected is distributed on a per capita basis.

Current FY 2022/23 receipts are anticipated to end the year at $1.64 million or 16% above the FY 2022/23 budget of $1.41 million. FY2023/24 receipts are budgeted for $1.64 million.

State Income Tax

Distributions of State Income Tax to cities and counties are based on their population in proportion to the total state population.



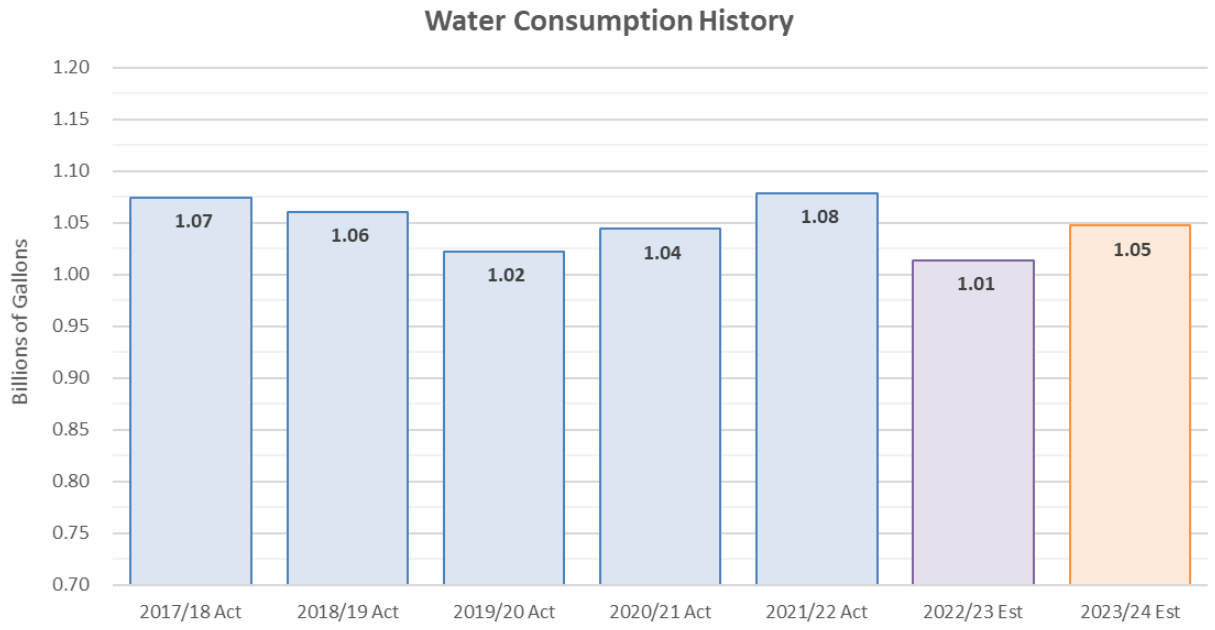
Receipts of State Income Tax are anticipated to end the year at $6.57 million or 10.9% above the FY 2022/23 budget of $5.92 million. Based on a recommendation from the Illinois Municipal League citing economic factors, the amount of State Income Tax for FY 2023/24 has been budgeted at $6.45 million.

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. While the proposed State FY 2023/24 budget does not include any reductions to the LGDF at this time, this revenue source remains vulnerable to future reductions as shown by history.

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. Summer weather was also hot and dry which tends to encourage water consumption. Consumption is predicted to end the year around 1.01 billion gallons, down in comparison to 1.08 billion gallons during 2021/22 when many residents were still working from home as the pandemic continued.



This fiscal year 2023/24 budget incorporates a 5% water and sewer rate increase beginning with September consumption that will be billed in November 2023. For an average family of four with 10,000 gallons of consumption per month, this would equate to an additional $6.36 per month. The FY 2022/23 budget included an increase of 3% that was implemented in September 2022. 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 2022/23, the City invoiced $2,527,543 for these services. A slight increase is expected for fiscal year 2023/24 at $2,594,517. This is projected with the assumption that both agencies will experience small growth in their EAV for the 2022 levy.

PERSONNEL SUMMARY – ALL FUNDS

Position	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget
City Administration	12.50	12.55	13.05	13.05	13.05	13.80
Administrative Adjudication	1.00	1.00	1.00	1.00	1.00	0.50
Special Projects	0.00	0.00	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	77.70	77.70	78.70	78.70	78.70
Community Development	22.75	15.40	15.00	15.00	15.00	15.00
Public Works Administration	4.25	3.25	4.75	5.75	5.75	4.50
Engineering	0.00	7.00	7.00	7.00	7.00	8.00
Streets	17.00	15.00	15.00	15.00	15.00	15.00
Storm Sewer	3.00	0.00	0.00	0.00	0.00	0.00
Fleet Services	7.00	7.00	7.00	7.00	7.00	5.00
Facility Services	0.00	0.00	0.00	0.00	0.00	2.00
Water Operations	16.00	17.00	16.00	16.00	16.00	16.00
Wastewater Treatment	9.00	13.00	13.00	13.00	13.00	13.00
Fire Rescue	67.50	67.50	67.50	67.50	67.50	67.50
Total FTE	238.75	237.40	238.00	240.00	240.00	240.00
Change from PY	(0.50)	(1.35)	(0.40)	1.60	0.00	0.00
Cumulative Change	(28.75)	(30.10)	(29.50)	(27.50)	(27.50)	(27.50)
% Change	10.75%	11.25%	11.03%	10.28%	10.28%	10.28%

Through attrition, the City has reduced staffing by 27.50 full-time equivalents (FTE) over the past thirteen years. 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.

All capital expenditures can be found in the Capital and Equipment Replacement Funds section on page 210 and additional details on major capital projects can be found in the City's Capital Improvement Plan.

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2023/24

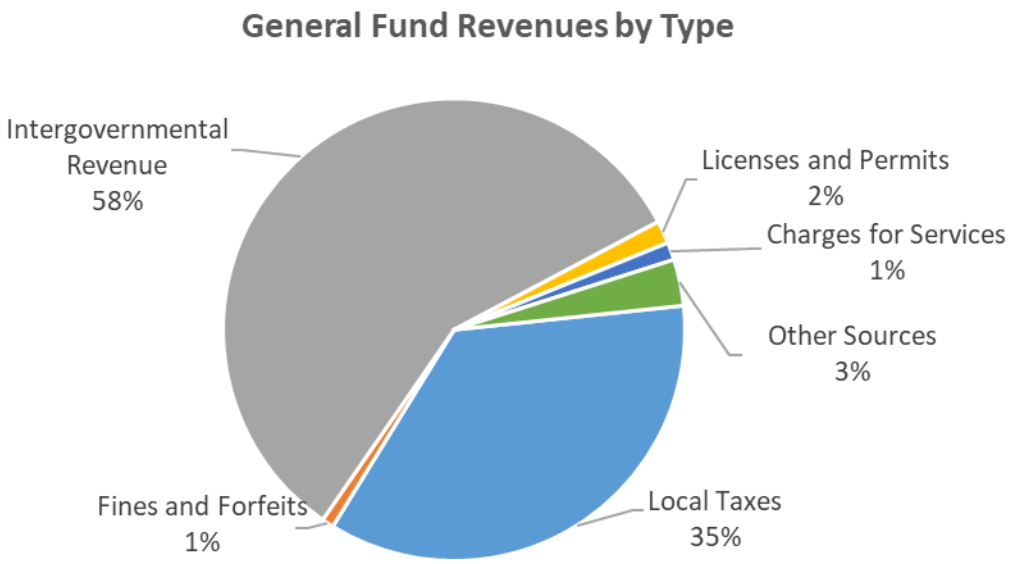
GENERAL FUND

ANNUAL BUDGET SUMMARY

	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
REVENUES								
40030. Property Tax - Police Pension	$2,386,597	2,685,775	2,930,936	$3,481,415	$3,481,415	3,481,415	$0	0.00%
40035. Property Tax - Fire Pension	1,843,356	1,878,976	2,023,985	2,285,632	2,285,632	2,285,632	$0	0.00%
Total Property Taxes	4,229,953	4,564,751	4,954,921	5,767,047	5,767,047	5,767,047	$0	0.00%
40200. Hotel Tax	278,558	286,198	363,158	342,000	345,000	345,000	$3,000	0.88%
40300. Telecommunications Tax	829,847	664,080	589,605	495,182	542,739	482,053	($13,129)	-2.65%
41032. Home Rule Sales Tax	5,296,696	5,523,531	6,652,098	6,498,994	6,891,889	6,979,256	$480,262	7.39%
41035. Auto Rental Tax - II	42,370	39,076	59,236	48,223	67,477	51,932	$3,709	7.69%
48500. Franchise Fees - Cable	700,274	620,139	643,023	599,702	623,781	603,438	$3,736	0.62%
Total Other Taxes	7,147,745	7,133,024	8,307,120	7,984,101	8,470,886	8,461,679	$477,578	5.98%
41020. Personal Property Replace- State	123,645	150,222	349,201	256,165	451,618	316,132	$59,967	23.41%
41025. Personal Property Replace-Twnship	30,248	16,224	34,529	23,855	56,748	39,725	$15,870	66.53%
41030. Sales Tax - II	11,859,373	12,215,655	13,846,844	13,902,808	14,205,056	14,601,444	$698,636	5.03%
41040. Income Tax - II	4,008,499	4,670,667	5,835,642	5,919,992	6,567,317	6,452,518	$532,526	9.00%
41045. Use Tax - II	1,456,227	1,819,596	1,558,587	1,414,936	1,639,775	1,639,775	$224,839	15.89%
41700. Grant Proceeds - State of IL	27,090	22,322	91,177	2,000	16,025	2,000	$0	0.00%
41800. Grant Proceeds - Federal	10,742	1,508,711	51,073	25,000	21,349	25,000	$0	0.00%
41900. Grant Proceeds - Other	45,455	46,489	53,499	44,000	80,000	44,000	$0	0.00%
Total Intergovernmental Revenue	17,561,279	20,449,886	21,820,551	21,588,756	23,037,888	23,120,594	$1,531,838	7.10%
42050. Liquor Licenses	121,215	73,573	79,749	107,502	132,000	125,000	$17,498	16.28%
42090. Miscellaneous Licenses	25,694	14,965	12,299	15,000	14,640	14,000	($1,000)	-6.67%
42210. Building Permits	517,968	845,902	723,367	600,000	560,000	500,000	($100,000)	-16.67%
Total Licenses and Permits	664,877	934,440	815,416	722,502	706,640	639,000	($83,502)	-11.56%
44300. Police Fines	255,865	172,744	174,026	170,000	245,000	190,000	$20,000	11.76%
44310. Police Towing Fines	57,675	56,500	73,015	65,000	80,000	67,000	$2,000	3.08%
44510. Adjudication Fines	78,952	66,689	54,583	48,000	67,000	55,000	$7,000	14.58%
45450. False Alarm - Police	12,075	34,200	22,125	22,000	25,000	22,000	$0	0.00%
Total Fines and Forfeits	404,567	330,133	323,749	305,000	417,000	334,000	$29,000	9.51%
45010. Review Fees	97,588	121,296	153,733	90,000	161,000	90,000	$0	0.00%
45070. Inspection Fees	15,152	12,469	8,918	5,000	4,000	5,000	$0	0.00%
45400. Special Police Detail	121,431	47,896	112,291	75,000	80,000	85,000	$10,000	13.33%
42700. Parking - Three Oaks Recreation Area	120,168	1,880	111,994	100,000	123,842	120,000	$20,000	20.00%
42750. Admission - Three Oaks Beach	180,621	65,551	163,881	150,000	185,003	180,000	$30,000	20.00%
48750. Annual Pass - Three Oaks Facility	5,079	3,464	4,376	4,500	3,480	4,000	($500)	-11.11%
45260. Paddleboard/Scuba Fees	10,740	7,945	12,544	10,000	14,690	12,000	$2,000	20.00%
Total Charges for Services	550,779	260,501	567,738	434,500	572,015	496,000	$61,500	14.15%
47010. Interest Income	432,333	380,925	334,046	300,000	400,000	300,000	$0	0.00%
47990. Unrealized Gain/Loss on Invest	580,417	-35,464	-1,885,620	0	(400,000)	0	$0	0.00%
Total Interest Income	1,012,750	345,461	-1,551,575	300,000	0	300,000	$0	0.00%

ANNUAL BUDGET SUMMARY (CONTINUED)

	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
REVENUES								
48700. Rental Income - City Facilities	147,963	154,296	162,446	158,157	159,723	122,650	($35,507)	-22.45%
48705. Rental Income - Three Oaks Concessio	47,914	73,495	70,731	60,000	63,748	65,000	$5,000	8.33%
48707. Rental Income - Three Oaks Pavillions	9,710	5,445	15,473	10,000	20,057	18,000	$8,000	80.00%
48710. Rental Income - Three Oaks Watercraft	144,254	122,133	149,452	143,000	123,741	130,000	($13,000)	-9.09%
48755. Rental Income - Beach Chairs	1,565	0	1,585	1,565	2,025	2,000	$435	27.80%
48650. Historical Preservation Services	0	10,067	0	7,000	765	7,000	$0	0.00%
46525. Connection Fees - Storm Sewer	1,500	0	0	0	0	0	$0	0.00%
Total User Fees	352,906	365,436	399,687	379,722	370,059	344,650	($35,072)	-9.24%
48110. Capital Facility Fees	85,001	216,138	85,600	50,000	115,000	60,000	$10,000	20.00%
48800. Transfer Station Host Fees	385,984	424,410	437,956	400,000	430,000	420,000	$20,000	5.00%
48810. Three Oaks Merchandise	3,170	85	2,184	2,000	2,460	2,000	$0	0.00%
48950. Reimbursements	117,603	22,080	129,332	50,000	220,000	50,000	$0	0.00%
48990. Miscellaneous Income	378,404	799,240	1,023,176	25,000	588,584	25,000	$0	0.00%
48930. Electrical Civic Contribution	0	49,002	98,004	98,000	98,004	98,004	$4	0.00%
48940. EV Charging Station	0	0	28	0	250	250	$250	0.00%
48995. Sale of Fixed Assets	52,807	195,719	136,061	0	14,489	0	$0	0.00%
Total Miscellaneous	1,047,969	1,706,674	1,912,340	843,513	1,468,787	655,254	($188,259)	-22.32%
Total Revenues	$32,972,825	$36,090,306	$37,549,947	$38,325,141	$40,810,322	$40,118,224	$1,793,083	4.68%

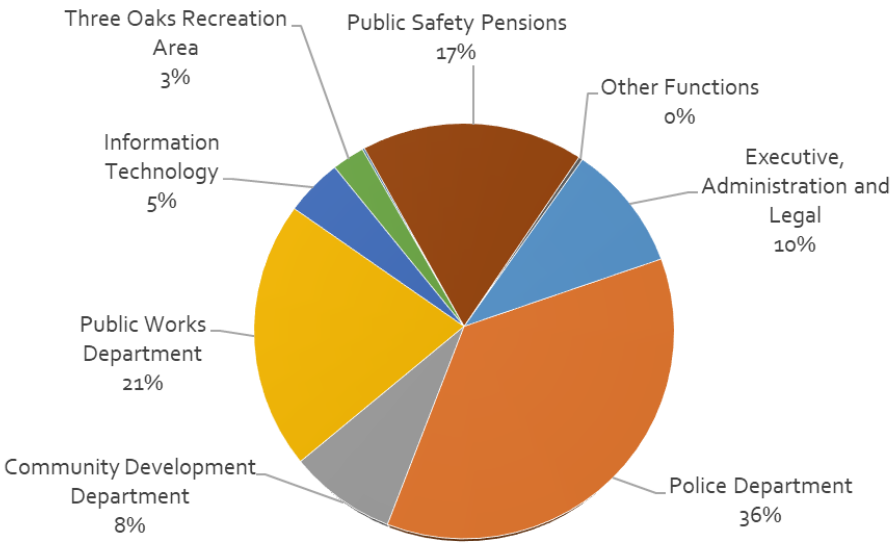


ANNUAL BUDGET SUMMARY (CONTINUED)

	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
EXPENDITURES								
Executive Department	$453,456	191,555	365,407	$466,250	$449,315	498,475	$32,225	6.91%
Legal Department	771,553	798,804	796,764	531,445	790,474	563,695	$32,250	6.07%
City Administration Department								
City Manager/Human Resources/Finance	1,786,250	1,782,674	1,851,790	2,130,446	1,953,568	2,233,280	$102,834	4.83%
Administrative Adjudication	104,230	98,156	97,275	115,476	113,738	66,657	($48,819)	-42.28%
Special Projects	229,582	371,667	0	0	0	0	$0	0.00%
Shared Services	756,667	648,826	0	0	0	0	$0	0.00%
Information Technology	464,351	508,325	876,699	1,050,583	1,043,160	1,481,116	$430,533	40.98%
Police Department	10,223,630	10,295,586	10,847,121	11,832,514	11,416,036	11,929,439	$96,925	0.82%
Community Development Department	3,172,019	2,776,518	2,051,115	2,585,553	2,115,379	2,677,591	$92,038	3.56%
Public Works Department								
Engineering	0	866,457	1,005,952	1,111,070	1,086,354	1,408,704	$297,634	26.79%
Streets	3,504,144	3,278,513	3,412,791	3,763,396	3,624,004	3,791,405	$28,009	0.74%
Storm Sewer Lift Stations	301,026	0	0	0	0	0	$0	0.00%
Fleet Services	903,812	910,061	1,273,220	754,662	705,595	769,269	$14,607	1.94%
Facility Services	0	0	0	743,111	817,740	913,410	$170,299	22.92%
Health	94,493	0	0	0	0	0	$0	0.00%
Fire & Police Commission	23,818	23,507	44,164	34,641	32,414	36,614	$1,973	5.70%
Three Oaks Recreation Area	647,276	495,401	761,523	998,625	939,681	846,603	($152,022)	-15.22%
Debt Service	53,445	53,495	53,529	52,907	52,706	52,924	$17	0.03%
Pension Obligation	4,229,953	4,564,751	4,954,921	5,767,047	5,759,941	5,767,047	$0	0.00%
Total Expenditures	$27,719,703	$27,664,296	$28,392,271	$31,937,726	$30,900,105	$33,036,229	$1,098,503	3.44%
Revenues Over (Under) Expenditures	$5,253,122	8,426,010	9,157,676	$6,387,415	$9,910,217	7,081,995		
OTHER FINANCING SOURCES (USES)								
Transfer In								
Insurance Reserves Fund	$0	4,884,514	0	$0	$0	0		
Virginia Street TIF Fund	80,262	118,612	130,233	119,204	131,464	139,180		
Transfer Out								
Three Oaks Debt Service	(982,004)	(972,051)	(964,510)	(989,286)	(983,777)	(952,355)		
Capital Replacement Fund	(2,395,909)	(2,123,621)	(3,221,778)	(3,000,000)	(3,000,000)	(3,000,000)		
Capital Replacement Fund - Advance	0	(5,250,000)	(7,000,000)	0	(5,000,000)	0		
Health Insurance Fund	0	(256,305)	0	0	0	0		
Commuter Parking Fund	(2,020)	0	(107,036)	(192,589)	(49,350)	(152,949)		
Water & Sewer Capital Fund	0	0	0	(1,485,000)	0	(2,650,000)		
SSA #45 (Bryn Mawr)	0	(156,810)	0	0	0	0		
Total Other Financing Sources (Uses)	($3,299,671)	(3,755,661)	(11,163,091)	($5,547,671)	($8,901,663)	(6,616,124)		
Net Change in Fund Balance	$1,953,451	4,670,349	-2,005,415	$839,744	$1,008,555	465,871		
Beginning Fund Balance	$15,543,926	17,497,377	21,756,953	$18,257,234	$19,751,537	20,760,092		
Prior Period Adjustment	0	(410,773)	0	0	0	0		
Ending Fund Balance	17,497,377	21,756,953	19,751,537	$19,096,978	$20,760,092	21,225,963		
Restricted or Assigned Fund Balance	(6,902,401)	(7,700,391)	(4,982,886)	(4,000,900)	(5,516,469)	(5,570,709)		
Available Fund Balance	$10,594,975	14,056,561	14,768,651	$15,096,078	$15,243,623	$15,655,254		

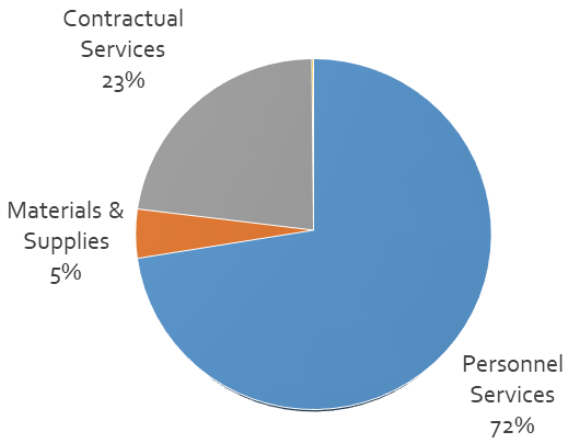
As a service organization, one important way to analyze spending is to look at the expenditures by function, otherwise known as purpose. As the graphic below shows, the majority of General Fund expenditures are related to the Police Department operations. Public Works expenditures for the General Fund, the second largest function, includes divisions of Engineering, Streets, Fleet Services and Facility Services. 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, 72% 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 5%.

General Fund Expenditures by Object

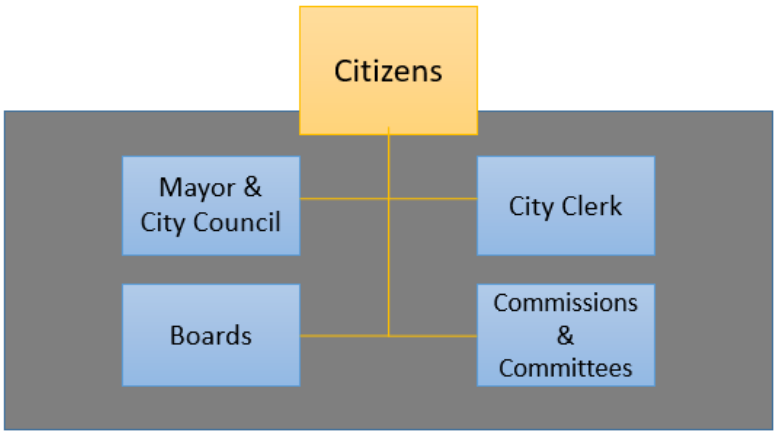


EXECUTIVE DEPARTMENT

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 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
54110. Wages-Full Time	$22,200	$22,700	$22,800	$22,800	$22,800	$22,800	$0	0.00%
Personnel Services	22,200	22,700	22,800	22,800	22,800	22,800	$0	0.00%
55200. Training	7,790	450	13,625	9,031	4,035	9,030	($1)	-0.01%
55220. Dues and Subscriptions	18,815	18,421	16,724	19,717	19,424	19,750	$33	0.17%
55240. Insurance Services	9,590	9,053	11,070	13,255	11,746	13,255	$0	0.00%
55760. Community Events	79,981	2,459	97,313	92,747	82,610	94,400	$1,653	1.78%
58900. Miscellaneous	315,081	138,472	203,875	308,700	308,700	339,240	$30,540	9.89%
Contractual Services	431,256	168,855	342,607	443,450	426,515	475,675	$32,225	7.27%
Total - Executive	$453,456	$191,555	$365,407	$466,250	$449,315	$498,475	$32,225	6.91%

ACCOUNT INFORMATION

For definitions 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 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget
Berkshire Ballet Theatre	$2,000	$0	$0	$0	$0	$0
Crystal Lake Chamber of Commerce	5,000	3,230	3,300	5,000	5,000	5,000
Crystal Lake Community Band	0	0	0	0	0	2,000
Crystal Lake Rowing Club	4,381	0	0	0	0	0
Crystal Lake Soccer Federation	5,000	0	3,300	5,000	5,000	10,000
Historic Downtown Association	35,000	16,958	23,125	35,000	35,000	38,500
McHenry County Santa Run	2,000	0	1,320	2,000	2,000	4,000
Lakeside Legacy Foundation	45,400	7,332	30,000	45,400	45,400	49,940
Encore Music Academy	2,500	0	1,650	2,500	2,500	5,000
McHenry Convention & Visitors Bureau	10,000	6,460	6,600	10,000	10,000	20,000
McHenry County Youth Sports Assoc.	52,800	0	34,880	52,800	52,800	52,800
Raue Center for the Arts	150,000	96,902	99,110	150,000	150,000	150,000
Williams Street Repertory Theatre Co	1,000	646	660	1,000	1,000	2,000
Total	$315,081	$131,528	$203,945	$308,700	$308,700	$339,240

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 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
55010. Professional Services	$9,814	$19,687	$7,829	$11,295	$13,717	$13,695	2,400	21.25%
55030. Legal Services	761,738	779,117	788,935	520,150	776,757	550,000	29,850	5.74%
Contractual Services	771,553	798,804	796,764	531,445	790,474	563,695	32,250	6.07%
Total - Legal	$771,553	$798,804	$796,764	$531,445	$790,474	$563,695	32,250	6.07%

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.

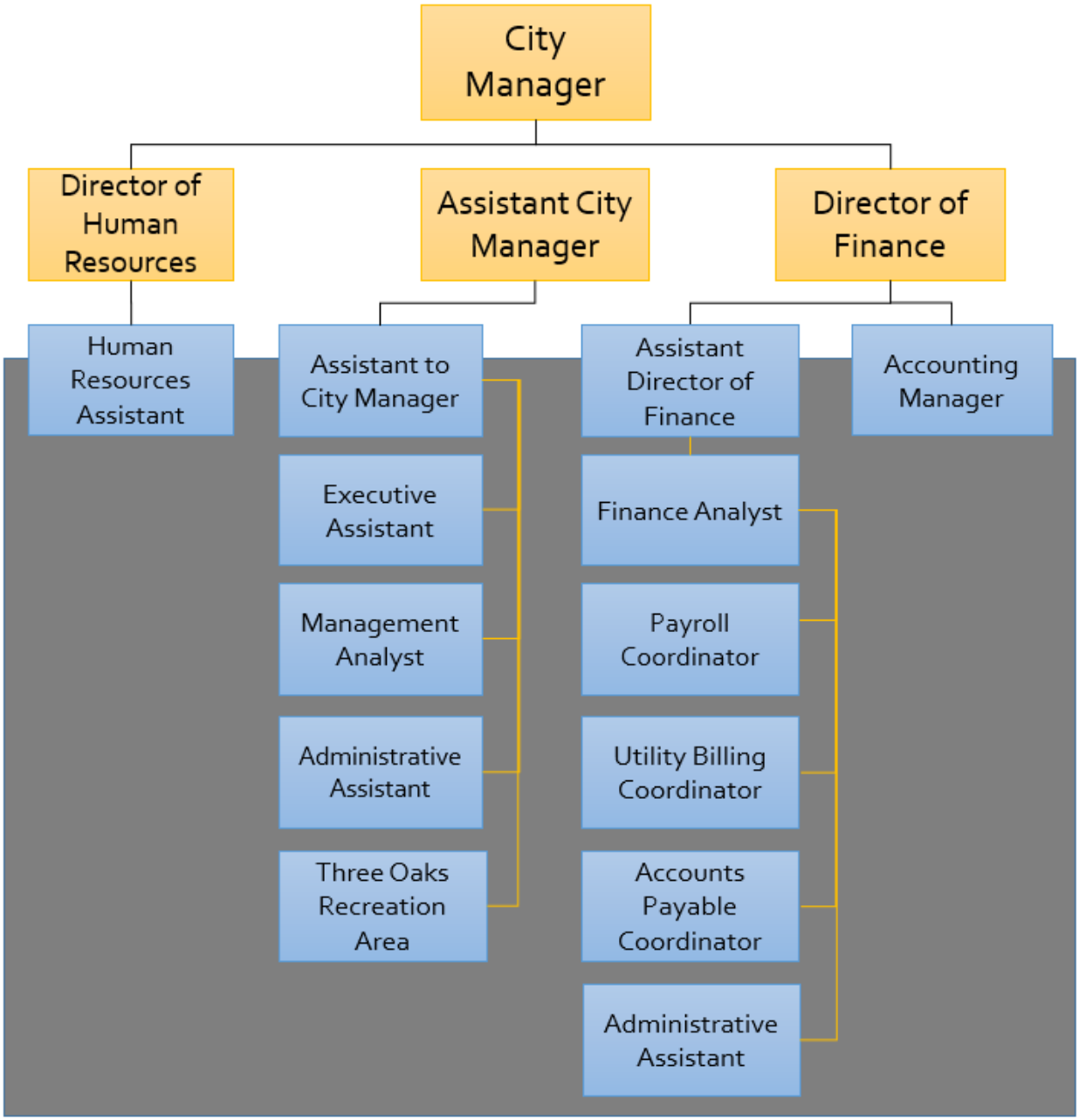
Finance Department

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, dental, 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 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 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	0.00
Assistant City Manager	0.00	0.00	0.00	1.00	1.00	1.00
Assistant to the City Manager	0.00	1.00	1.00	0.00	0.00	1.00
Management Analyst	2.00	0.00	1.00	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	0.75	0.80	1.30	1.30	1.30	0.80
Accounting Manager	0.00	0.00	0.00	0.00	0.00	1.00
Accountant	1.00	1.00	1.00	1.00	1.00	0.00
Finance Analyst	0.00	0.00	0.00	0.00	0.00	1.00
Payroll Coordinator	0.00	0.00	0.00	0.00	0.00	1.00
Accounts Payable Coordinator	0.00	0.00	0.00	0.00	0.00	1.00
Financial Services Rep	1.75	1.75	1.75	1.75	1.75	0.00
Total FTE	12.50	12.55	13.05	13.05	13.05	13.80

ACCOMPLISHMENTS

- Evaluate the refuse, recycling and yard waste contract to determine contract extension terms. Facilitate negotiations with the contractor to determine if extending the contract is in the best interest of the City or if bidding for a new contract is necessary.

  Completed. The City negotiated with LRS to extend the contract for an additional three-year term. The City secured favorable pricing that is lower than other McHenry County communities, increased the length of vacation holds, and added services for City events at no additional cost to the City.

- Facilitate the transfer of ownership to the City for the Downtown Metra Station.

  Ongoing. Closing is anticipated in spring 2023.

- Complete Metra funded repairs to the Downtown Station and the Pingree Station property.

In progress. The contractor is in the process of performing lighting repairs at the Downtown Station. Funds will be included in the transfer of ownership for future repairs to the HVAC and brick tuckpointing. The Pingree Station site repairs are substantially completed.

- Continue to search for a vendor to operate the concessions at the Downtown Metra Station.

  Ongoing. The City is requesting proposals for the concessions operations to select a vendor in 2023.

- Pursue the action items selected for the Mayors' Monarch Pledge program and continue to promote the environment through the Sustainability Committee.

  Completed. The City and the Sustainability Committee have completed the required action items to achieve the goals established in 2022.

- Expand the 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.

  Ongoing. Staff continues to utilize the backscanning contractor and staff to digitize City files.

- Implementation of the Three Oaks Recreation Area Master Plan based on the priorities identified by the City Council and available funding sources, with the priority of high water level control.

  Ongoing. The water level project has been designed and is out to bid for construction. The City will budget to survey and design the full lake trail in 2023, with construction in 2024. Additional amenities including the banquet pavilion, amphitheater, and expanded parking lot have been included in the five-year Capital Budget plan.

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

  Ongoing. Staff continues to utilize Optiview to connect City property files in GIS to the document management system.

- 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. A T.I.F. was approved this year for the Water's Edge development.

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

  Ongoing.

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

Ongoing. Staff continues to utilize the City website and social media to enhance public communication.

- 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 problems.

  Ongoing.

  - *Supported the Blue Star Banner program to honor those actively serving in the military.*
  - *The Sustainability Committee assisted in the pursuit of action items for the Mayors' Monarch Pledge program and conducting environmental outreach at community events.*

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

  Ongoing. The City supported numerous events in 2022 to foster community gathering. The Memorial Day Parade, Independence Day Parade and fireworks show were all held without disruption. The Festival of Lights Parade is scheduled for November.

- 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.

  Ongoing.

- Increase utilization of technology.

  Ongoing. Staff continues to promote and develop the online licensing service, Citizenserve.

- 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 also entered into IGAs with Metra for the purchase of the Downtown Train Station, Downtown Train Station lighting repairs, and Pingree Station site work.

- Promote a workplace that encourages excellence.

  Ongoing.

- Ensure fiscal responsibility.

  Ongoing.

- Maintain a prioritized capital improvement plan.

  Ongoing.

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

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

  Completed. The new CBA was signed in spring 2022.

- Begin negotiations with Crystal Lake Professional Firefighters Association Local 3926 for a successor collective bargaining agreement.

  Ongoing.

- Train and equip supervisors through a comprehensive training program.

  Ongoing. Performance evaluation training will occur in April 2023 to assist supervisors with evaluations and goal setting.

- Recruit Police Officers, Firefighter/Paramedics and seasonal employees, in addition to other vacancies within the City.

  Ongoing.

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

  Ongoing.

- Continue to remain vigilant in response to COVID-19 safety protocols, creating policies as needed as required by federal and state guidelines.

Completed.

- Improve employee engagement through various programs initiated by the City's wellness committee.

  Ongoing.

The City's Finance Department had the following objectives:

- Implement a new core financial software to better manage general ledger transactions, accounts payable, accounts receivable, payroll, utility billing, various human resources elements and other financial transactions.

  In Process. BS&A has been selected as the new financial software provider. Preliminary preparations are currently being made with more intensive implementation scheduled to begin in January. Modules will be rolled out in phases with the software being fully implemented by the end of the fiscal year.

- Update financial policies to reflect changes relating to new financial software and incorporate efficiencies and best practices in the industry.

  In Process. The City's financial policies are in the process of being updated. Sample policies from other comparable municipalities have been obtained for review. Once the BS&A implementation is complete, functions of the new software will need to be incorporated into various sections of the finance policies.

- Develop a grant management system, compiling information and key documentation of all City grants from applicable, through award, expenditure and receipt.

  In Process. The new BS&A software has a grants administration module. Once the software has been fully implemented, this should streamline the City's grant accounting and add functionality such as the ability to run reports showing individual grant activity.

- Implement electronic mailing of accounts receivable invoices, providing a convenience for customers while streamlining operations and reducing expenses of mailing paper statements.

  In Process. The new BS&A software should make this service possible.

- Coordinate the removal and replacement of the Downtown parking pay terminals and select a contractor for the new service and maintenance term.

  Completed. The parking pay terminals have been replaced and a new maintenance contract has been implemented.

The Finance Department achieved the following additional accomplishments during fiscal year 2022/23:

- Received the Distinguished Budget Presentation Award from the GFOA for the FY2022/23 budget document and received the Certificate of Achievement for the City's FY2021/22 Comprehensive AFR. This is the fourteenth year the City has received the budget award and the thirty-third year that the City has received the award for the Comprehensive AFR.

OBJECTIVES

- Facilitate the Water's Edge development including the formation of a redevelopment agreement.
- Implement a virtual agenda management system for City Council and Planning and Zoning Commission meetings.
- Facilitate the transfer of ownership to the City for the Downtown Metra Station.
- Continue to search for a vendor to operate the concessions at the Downtown Metra Station.
- Implement a Public Arts Commission to enhance the aesthetics and cultural identity of the City.
- Pursue the action items selected for the Mayors' Monarch Pledge program and continue to promote the environment through the Sustainability Committee.
- Coordinate the installation of electric vehicle charging stations and pursue grant opportunities to fund the installations.
- Expand the 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.
- Implement the Three Oaks Recreation Area Master Plan based on the priorities identified by the City Council and available funding sources, including water level control, full lake trail, and grant opportunities.
- Expanded use of GIS to assist the City Manager's Office with addressing and document retention needs.
- 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. Finalize the Water's Edge redevelopment agreement.
- Develop greater use of video in promotion of the City and City services by utilizing drone footage and innovative video topics.

- Coordinate the City's overall public communication efforts, including enhancing the functionality of the City website.
- Promote effective communication through the enhanced use of the City governmental access channel and the development of a City marketing plan.
- Explore strategic annexation opportunities.
- Work with community organizations and residents to understand and address community problems.
- Evaluate and improve customer service delivery needs and actions.
- Increase utilization of technology. Including the implementation of an agenda management platform for City Council and Planning and Zoning Commission meetings.

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

- Begin negotiations with Local 150 for a successor Public Works collective bargaining agreement.
- Continue negotiations with Crystal Lake Professional Firefighters Association Local 3926 for a successor collective bargaining agreement.
- Train and equip supervisors through a comprehensive training program.
- Recruit Police Officers, Firefighter/Paramedics and seasonal employees, in addition to other vacancies within the City.
- Control health care insurance costs through continued membership in the Intergovernmental Personnel Benefit Cooperative (IPBC) for employee health insurance.
- Improve employee engagement through various programs initiated by the City's wellness committee.

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

- Implement a new core financial software to better manage general ledger transactions, accounts payable, accounts receivable, payroll, utility billing, various human resources elements and other financial transactions.
- Update financial policies to reflect changes relating to new financial software and incorporate efficiencies and best practices in the industry.
- Develop a grant management system, compiling information and key documentation of all City grants from applicable, through award, expenditure and receipt.

- Implement electronic mailing of accounts receivable invoices, providing a convenience for customers while streamlining operations and reducing expenses of mailing paper statements.
- Research various parking pass term options for the Metra station parking lot in order to provide customers with increased flexibility.
- Evaluate online bid platforms to improve access and functionality for bids and requests for proposals.

ANNUAL BUDGET

Account	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
54110. Wages-Full Time Employees	$1,331,293	$1,336,887	$1,355,986	$1,506,247	$1,426,517	$1,535,327	$29,080	1.93%
54115. Wages-Part Time Employees	30,273	41,719	41,786	48,232	47,370	77,237	$29,005	60.14%
54150. Wages-Overtime	1,120	444	2,106	5,000	1,071	5,000	$0	0.00%
54200. Group Insurance	178,371	181,418	187,633	177,336	177,336	220,487	$43,151	24.33%
Personnel Services	1,541,057	1,560,468	1,587,511	1,736,815	1,652,294	1,838,051	$101,236	5.83%
55010. Professional Services	60,263	58,459	56,974	67,310	54,514	74,435	$7,125	10.59%
55040. Annual Audit Services	18,750	23,793	23,862	27,246	26,746	28,200	$954	3.50%
55140. Publishing Services	4,365	4,578	3,594	5,650	4,043	5,650	$0	0.00%
55160. Postage & Freight	22,771	24,059	25,922	39,161	26,410	39,161	$0	0.00%
55200. Training	9,450	4,477	3,762	10,050	8,591	10,200	$150	1.49%
55220. Dues and Subscriptions	9,816	8,107	14,367	12,058	11,724	11,747	($311)	-2.58%
55240. Insurance and Bonding Services	33,760	34,340	33,049	52,475	36,463	52,475	$0	0.00%
55310. Examinations	4,884	2,975	3,427	5,100	3,768	5,100	$0	0.00%
55340. Maintenance Services-Office Equip.	6,802	5,124	5,346	8,420	5,394	7,600	($820)	-9.74%
55550. Employee Programs Services	9,740	5,850	34,286	87,005	57,320	77,905	($9,100)	-10.46%
Contractual Services	180,601	171,762	204,589	314,475	234,973	312,473	($2,002)	-0.64%
56000. Office Supplies	5,826	5,253	7,732	8,000	7,500	8,000	$0	0.00%
56040. Motor Fuel & Lubricants	1,103	691	1,271	1,900	1,437	600	($1,300)	-68.42%
56050. Computer Hardware & Software	12,237	10,974	11,468	9,350	8,045	10,000	$650	6.95%
56060. Small Tools and Equipment	1,897	0	1,735	2,600	1,524	7,100	$4,500	173.08%
56070. Automotive Supplies	1,969	741	989	2,000	840	2,000	$0	0.00%
56950. Stationery and Printing	41,560	32,785	36,496	55,306	46,955	55,056	($250)	-0.45%
Materials & Supplies	64,592	50,444	59,691	79,156	66,301	82,756	$3,600	4.55%
Total - City Administration	$1,786,250	$1,782,674	$1,851,790	$2,130,446	$1,953,568	$2,233,280	$102,834	4.83%

ACCOUNT INFORMATION

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

- Full-Time Wages and Group Health Insurance have increased due to reallocation of positions between City Administration and Adjudication.
- The increase in Part-Time Wages best reflects two part-time interns for FY2023/24.
- The amount for professional services has increased to reflect the amounts anticipated for bike share racks, online marketing, and investment advisor services.
- Office Equipment and Maintenance has increased due the budgeted replacement of a folding machine.
- An decrease in Employee Program Services has been budgeted. This increase best reflects the anticipated cost of the program for fiscal year 2023/24.

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 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget
Financial Services Rep	1.00	1.00	1.00	1.00	1.00	0.00
Administrative Assistant	0.00	0.00	0.00	0.00	0.00	0.50
Total FTE	1.00	1.00	1.00	1.00	1.00	0.50

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 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
54110. Wages-Full Time Employees	$51,788	$52,355	$55,370	$59,203	$58,588	$29,055	(30,148)	-50.92%
54150. Overtime	0	0	0	0	0	0	0	0.00%
54200. Group Insurance	22,982	22,593	23,935	24,573	24,573	3,502	(21,071)	-85.75%
Personnel Services	74,770	74,948	79,305	83,776	83,161	32,557	(51,219)	-61.14%
55010. Professional Services	27,597	22,851	17,623	29,600	29,227	32,000	2,400	8.11%
55030. Legal Services	1,275	0	0	0	0	0	0	0.00%
55160. Postage & Freight	396	324	348	400	750	1,000	600	150.00%
Contractual Services	29,268	23,175	17,971	30,000	29,977	33,000	3,000	10.00%
56000. Office Supplies	0	33	0	100	100	100	0	0.00%
56050. Computer Hardware & Software	192	0	0	0	0	0	0	0.00%
56950. Stationery and Printing	0	0	0	1,600	500	1,000	(600)	-37.50%
Materials & Supplies	192	33	0	1,700	600	1,100	(600)	-35.29%
Total - Administrative Adjudication	$104,230	$98,156	$97,275	$115,476	$113,738	$66,657	(48,819)	-42.28%

ACCOUNT INFORMATION

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

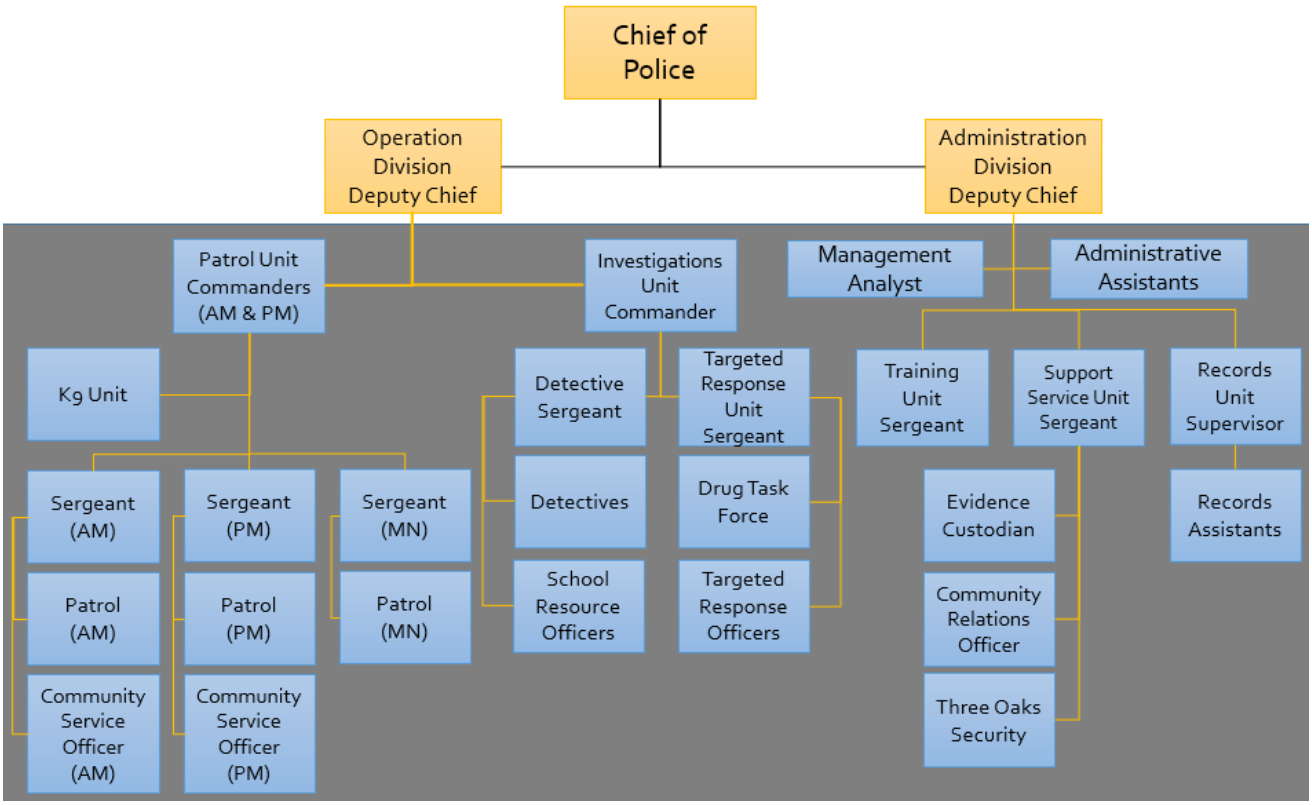
- Full-Time Wages and Group Health Insurance have decreased due to reallocation of positions between City Administration and Adjudication.
- Professional services includes the costs of the hearing officer and the prosecutor. These costs vary with the number of cases that are adjudicated.

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 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 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
Property Control Officer	0.00	0.00	0.00	1.00	1.00	1.00
Community Service Officer	4.00	4.00	4.00	3.00	3.00	3.00
Management Analyst	0.00	0.00	0.00	1.00	1.00	1.00
Administrative Assistant	1.75	1.70	1.70	1.70	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	77.70	77.70	78.70	78.70	78.70

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.

  Completed. Sergeant Porzezinski submitted the Department's submission to the TSC in 2022 and the Department received 1st place in its division for the submission. Progress has been made on 2023's submission by utilizing TDR's, TEE's, social media posts, and the Speed Trailer. Since he now knows what is required, Sergeant Porzezinski has been documenting Department efforts.

- 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.

    Completed. Sergeants Munaretto and Sanders completed ICS 300 and 400.
  - Provide two scenario-based training opportunities for police supervisors to practice their skills in a simulated environment.

    Completed. Tabletop exercises completed with School District 47.

- 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.

  Completed. Chief Black facilitated Coffee with the Chief in June and December. Chief Black also participated in a Town Hall event in October. Also, the Community Response Officer completed seven additional community presentations.

- 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.

  Completed. Upon discussing the reintroduction of performance standards with sergeants at the beginning of 2022 at a staff meeting, the Patrol Unit has been focused on community policing. Obligated versus unobligated time was also discussed at length along with the appropriate use of being "out of service." Patrol officers have been observed to be properly documenting their time by reactivating calls and placing themselves out of service for the task they are completing.

- 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.

  Completed. Fifteen videos covering various topics were posted on Facebook so far this fiscal year.

- 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.

    On target. Compliance checks were completed in July and October. Another check will be completed in March.

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

    Completed. Compliance check completed.

- 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.

Completed. Commander Behning graduated on November 18.

- Send command staff to advanced leadership and management training.

  Completed. Chief Black and Deputy Chief Kotlowski attended the International Association of Chiefs of Police Annual Conference. Also, Sergeant Munaretto and Lloyd-Mietus attended the 80-hours Supervision of Police Personnel. Sergeants Beasley and Sindaravicius are scheduled to attend this course in early 2023.

- Maintain CALEA accreditation compliance.
  - The Department will be required to submit evidence of compliance to CALEA on an annual basis.

    Completed. The PD completed its third year of the four year cycle on October 15. In 2023 there will be two online assessments and an on-site visit in order to obtain another accreditation award.

- Successfully implement the IDOT Traffic Enforcement Grant Program.
  - Focus efforts on impaired driving, distracted driving, and speeding violations.

    Completed. The majority of citations issued by officers during IDOT grants were for Distracted Driving and Speeding violations. During nine campaigns in the IDOT 2022 fiscal year, officers made 6 DUI arrests.

  - Staff each campaign fully with officers to ensure grant funds are spent as outlined in the grant.

    Partially completed. All allotted hours for each campaign were posted for officers to volunteer for. Due various staffing issues throughout the year, not all allotted hours were worked. In speaking with an IDOT grant manager, he stated that was consistent across all law enforcement agencies participating in the IDOT grants. The grant manager stated that even though the Department was not fully staffing all campaigns, our efforts outpaced other participating agencies.

  - Ensure minimum production standards for enforcement efforts are adhered to as specified in the grant.

    Partially completed. The grant manager stated that the Department is in-line with other participating law enforcement agencies in relation to the occupant protection hours. He understood there are not going to be numerous seat belt violations to enforce with such a high compliance rate in Crystal Lake. All other minimum production standards for enforcement efforts were exceeded. Our DUI enforcement

during occupant protection hours are much higher than other agencies and received praise from the grant manager.

- 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.

  Completed. All reports were submitted prior to the assigned deadline (to include campaign reports as well as quarterly reports). No accuracy issues were noted by IDOT and the Department received timely reimbursement based upon the submitted reports. The application for IDOT's 2023 fiscal year were completed and submitted on time. All requested funds for 23FY were approved.

- The Department will ensure all requirements are met for records related items due to recent law changes.
  - This will include Juvenile Expungements for years 2022-2023.

    On target. The Records Unit is working on 2020 now and will always be a year behind, but current with authorized expungements.

  - Continue the successful transition to NIBRS.

    Completed. The PD is now certified as NIBRS compliant.

  - Fulfill our obligation in the new mandates that require monthly reporting to the State on our calls for service relating to Mental Health events and Response to Resistance (Use of Force) events.

    Completed. The required information is being reported to the State.

- Research the costs and feasibility of either joining a multi-agency Mental Health Social Services program or beginning our own independent program in order to better serve those in our community who may suffer from mental, emotional, and/or substance abuse issues. The essence of the program involves a means of partnering with licensed social workers available to respond with police to calls relating to mental health crises.

  Completed. The PD has been successfully participating with the McHenry County Police Social Worker Program. Since the start of the program, the PD has submitted 182 referrals to our assigned social worker.

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.

- 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 2021-2022.
  - Continue the successful transition to NIBRS.
  - Fulfill our obligation with mandates that require monthly reporting to the State on our calls for service relating to Mental Health events and Response to Resistance (Use of Force) events.
- Certify Department in-house trainers through the Illinois Law Enforcement Training and Standards Board in order to provide relevant training to personnel that will satisfy State mandates.
- Review Department staff study once completed by the consultant and propose recommendations to the City Council based on the findings.

ANNUAL BUDGET

Account	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
54110. Wages-Full Time Employees	$6,771,972	$7,034,317	$7,293,190	$7,697,381	$7,511,610	$7,920,039	$222,658	2.89%
54115. Wages-Part Time Employees	49,171	51,442	64,559	85,170	66,713	90,864	$5,694	6.69%
54150. Wages-Overtime	464,719	265,200	477,904	577,277	463,972	577,277	$0	0.00%
54200. Group Insurance	1,298,765	1,357,148	1,392,590	1,512,303	1,512,303	1,334,916	($177,387)	-11.73%
Personnel Services	8,584,627	8,708,107	9,228,243	9,872,131	9,554,598	9,923,096	$50,965	0.52%
55010. Professional Services	1,016,398	1,065,370	928,731	1,156,994	1,025,466	1,043,395	($113,599)	-9.82%
55140. Publishing Services	64	137	50	100	100	100	$0	0.00%
55160. Postage & Freight	2,420	3,010	2,427	3,000	2,900	3,000	$0	0.00%
55200. Training	45,431	35,125	54,925	72,525	76,751	93,430	$20,905	28.82%
55220. Dues and Subscriptions	15,172	13,948	34,428	55,875	57,883	104,721	$48,846	87.42%
55240. Insurance and Bonding Services	215,884	177,850	212,505	293,745	293,745	293,745	$0	0.00%
55310. Examinations	1,450	1,969	7,021	5,550	4,180	5,550	$0	0.00%
55320. Maintenance Services-Oper. Equip.	8,898	12,008	43,148	39,400	38,115	67,104	$27,704	70.31%
55340. Maintenance Services-Office Equip.	2,119	2,663	3,368	3,550	3,500	3,550	$0	0.00%
55360. Radio Equipment Services	2,409	2,795	795	3,000	2,700	3,000	$0	0.00%
Contractual Services	1,310,245	1,314,875	1,287,398	1,633,739	1,505,340	1,617,595	($16,144)	-0.99%
56000. Office Supplies	10,648	8,307	11,303	11,320	10,000	11,320	$0	0.00%
56020. Cleaning Supplies	771	0	0	800	899	800	$0	0.00%
56040. Motor Fuel & Lubricants	80,252	66,976	99,038	114,100	113,760	128,450	$14,350	12.58%
56050. Computer Hardware & Software	53,426	41,207	41,131	37,699	34,755	39,764	$2,065	5.48%
56060. Small Tools and Equipment	35,219	46,093	36,917	42,475	36,561	69,164	$26,689	62.83%
56070. Automotive Supplies	49,755	48,125	60,455	30,000	56,900	50,000	$20,000	66.67%
56120. Clothing	56,377	46,300	73,492	76,950	82,618	75,950	($1,000)	-1.30%
56950. Stationery and Printing	7,130	5,865	2,875	13,300	13,700	13,300	$0	0.00%
Materials & Supplies	293,577	262,873	325,211	326,644	349,193	388,748	$62,104	19.01%
58900. Miscellaneous	27,075	9,731	6,269	0	6,905	0	$0	0.00%
80115. Coronavirus	8,107	0	0	0	0	0	$0	0.00%
Other Expenses	35,182	9,731	6,269	0	6,905	0	$0	0.00%
Total - Police	$10,223,630	$10,295,586	$10,847,121	$11,832,514	$11,416,036	$11,929,439	$96,925	0.82%

ACCOUNT INFORMATION

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

- An increase in training has been budgeted due to increases in costs for the academy, conferences, job-specific training, and the uncertainty relating to unfunded mandates.
- The increase in Dues and Subscriptions reflects anticipated costs associated with the following items: moving the cost of the Axon cellular service from the Capital Replacement Fund, the increase in costs to participate in the NIPAS teams, the purchase of a program license to assist the Training Unit, and the Tip411 payment, which is due every odd numbered year.
- The increase in the Motor Fuel & Lube account best reflects rising fuel costs.
- The Professional Services account has a budgeted decrease due to reduced SEECOM costs.
- An increase has been budgeted in the Small Tools account for ammunition costs due to the purchase of a remote video system and a replacement VARDA.
- The Auto Supplies account has increased due to highers costs associated with an aging fleet.
- The increase in the Computer Hardware/Software account is due to price restructuring and higher costs associated with the increased amount of users.
- An increase has been budgeted in Operating Equipment Account due to moving the purchase of squad printers from the Capital Replacement Fund and the anticipated costs associated with moving to a new off-site storage facility.

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 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
55010. Professional Services	$0	$293	$338	$0	$1,800	$500	$500	0.00%
55140. Publishing Services	1,242	993	1,590	1,000	2,000	1,500	500	50.00%
55160. Postage & Freight	360	124	289	300	150	300	$0	0.00%
55200. Training	0	0	0	3,372	0	2,000	($1,372)	-40.69%
55220. Dues and Subscriptions	0	0	0	0	375	375	$375	0.00%
55240. Insurance and Bonding Services	1,470	1,444	1,452	2,314	2,314	2,314	$0	0.00%
55310. Examinations	20,745	20,653	40,496	27,655	25,775	29,625	$1,970	7.12%
Contractual Services	23,818	23,507	44,164	34,641	32,414	36,614	$1,973	5.70%
Total - Fire & Police Commission	$23,818	$23,507	$44,164	$34,641	$32,414	$36,614	$1,973	5.70%

ACCOUNT INFORMATION

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

- Funds budgeted in the Examinations account have increased. The increase best reflects an increased cost for Fire employment physicals.

COMMUNITY DEVELOPMENT DEPARTMENT

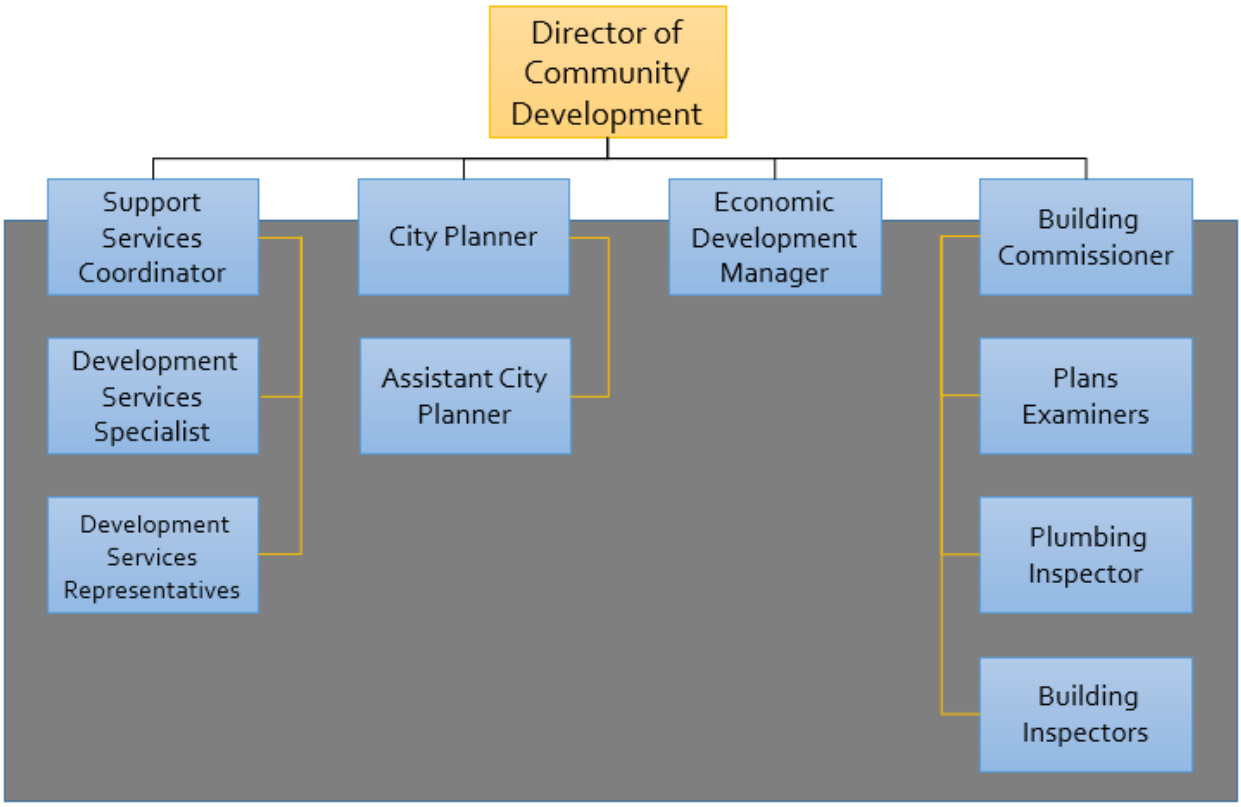
STATEMENT OF ACTIVITIES

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 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 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
Economic Development Manager	1.00	1.00	1.00	1.00	1.00	1.00
City Planner	1.00	1.00	1.00	1.00	1.00	1.00
Assistant City Planner	1.00	1.00	1.00	1.00	1.00	1.00
Civil Engineer	2.00	0.00	0.00	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	3.00	3.00	3.00	3.00	3.00
Development Services Specialist	0.00	1.00	1.00	1.00	0.00	0.00
Development Services Representative	0.00	2.40	2.00	2.00	3.00	3.00
Engineering & Building Inspector	6.00	0.00	0.00	0.00	0.00	0.00
Administrative Analyst	1.00	0.00	0.00	0.00	0.00	0.00
Administrative Assistant	1.00	0.00	0.00	0.00	0.00	0.00
Permit Assistant	2.00	0.00	0.00	0.00	0.00	0.00
Office Assistant	0.75	0.00	0.00	0.00	0.00	0.00
Total FTE	22.75	15.40	15.00	15.00	15.00	15.00

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.
    - Implement and integrate Electronic Document Review software to streamline the plan review process.
    - Implement Accela Mobile app to increase field staff productivity.

      Completed. The mobile app was implemented in January.
    - Link Accela with other data sources to improve the quality of project reviews.

      On track. Accela has been linked to the GIS system. The GIS system is now linked to the McHenry County data portal and the City therefore has up-to-date property ownership information. A plan to integrate with FileBound (replacement of OptiView) is forthcoming.

- Secure technical assistance for continued enhancements and reporting functions to improve the use of the program and have expanded reports.

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

  On track. The development approval process and the permitting process are continuously being examined to find ways to improve efficiencies. At the direction of the City Council, staff has brought forward proposed text amendments to the UDO that would improve efficiencies for development requests. Staff has also started to review how more development applications could be added to Accela for online submittals.

- 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.

  On track.

  1) Building permit handouts have been updated.

  2) The Special Event website page was updated and the application was refreshed.

  3) Summer interns created ESRI StoryMaps for current development projects, a new shopping and dining resource and fun things to do in town.

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

  On track. Winter months are the best opportunity for training. Support Services staff members will shadow a building inspector for a few inspections to help build their understanding of the work done on inspections. Staff has attended various outside training seminars in order to continue to expand their knowledge. Statewide conferences and events were attended for the first time since being canceled during the height of the COVID-19 pandemic.

- 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.

  On track. 10-20 boxes every month have been sent to the document-scanning contractor for scanning.

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

On track. Survey links are sent out with inspection reports, a QR code is available at the Community Development front counter and Planning staff emails a survey link after each City Council meeting.

- Continue to pursue grant funding from outside agencies.

  On track. In coordination with Public Works and Engineering, Community Development pursues grant funding for projects such as the Northwest Highway Beautification Project and Downtown Crystal Lake Public Places Project.

- Continue to maintain good relationships with other governmental agencies.

  On track. Community Development continues to work with other governmental agencies and keeps lines of communication open.

Building Division:

- 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.

  Completed. Participated in Building Safety Month and provided information to residents in the City's newsletter. Staff continues to educate customers on ez APP, our online permit submittal portal. Staff walks customers through the set-up process as well as troubleshooting and providing instructions.

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

  On track. 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.

  On track. The Department continued to work to reach this benchmark and met customer expectations for review times. This fiscal year there were more large scale developments that required more staff time for reviews and inspections.

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

  On track. The Department continues to meet the goal of investigating all property maintenance issues 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 social media, and informational handouts.

On track. To meet this objective, the Division continues to create content for the newsletter regarding frequently asked questions on permits, code requirements and snow removal in the Downtown District.

Planning and Economic Development Division:

- Continue to promote development, redevelopment, and business occupancies in primary retail-commercial corridors and industrial parks.

  On track. 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 through Crain's, ILRe Journal, Bisnow, Hartland, LinkedIn and Nation's Restaurant News. Division staff continued to reach out and build connections through contacts with brokers, potential retailers, and manufacturers. Throughout the past year outreach meetings were held along with weekly in-person/zoom/phone calls to keep existing connections going and initiate new relationships with brokers, shopping center owners, retailers, restaurants and developers. The City also worked closely with Brixmor on their shopping center reinvestment and façade renovation. The City was also a presenter at the Heartland Relators Organization event to promote development opportunities in the Crystal Lake market.

  - Actively market available properties through email marketing, retailer and developer contacts, and industry trade organizations.

    Completed. The City attended the ICSC Recon event where we connected with 54 different individuals to discuss the Crystal Lake market opportunities. The City also attended and met with potential developers and retailers at the ICSC Central event. The City continues to send targeted marketing packages to potential restaurants, retailers and developers.

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

    On track. Marketing of vacant sites located within the TIF districts to help attract development through targeted marketing packages continues. The Division has had discussions with prospective developers highlighting the TIF areas and has sent direct marketing pieces to potential restaurant and entertainment users.

  - Facilitate redevelopment of the Crystal Court shopping center.

    On track. Assistance and coordination efforts among the redevelopment team of this center has been ongoing. The Preliminary Planned Unit Development plans were approved by the City Council in July along with the establishment of the Water's Edge TIF District. Staff continues to help the development team refine the Final Planned Unit Development plans and development proposal. Staff has also partnered to help market this site to potential restaurant and retailers.

- Promote occupancies in vacant retail buildings and shopping centers.

  On track. Staff is working with the various shopping center owners and realtors to fill key vacancies throughout the commercial corridors. City staff continually sends monthly email blasts featuring vacant sites throughout Crystal Lake. Additionally, the city markets available properties in targeted marketing packages to potential restaurants, retailers and developers. As part of our Clearly Crystal Lake marketing budget the City also selected key shopping centers that had significant vacancies that have been difficult to fill and helped increase exposure on LoopNet to assist in filling them. City staff also created a new Available Properties Mailing StoryMap to log and track our marketing efforts. The former HHGregg was filled with Ollie's, the former Pepboys was filled with Boot Barn, the former TJ Maxx will be filled with La Rosita and smaller vacancies in the Crystal Lake Commons will be filled in the spring of 2023.

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

  On track. 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, 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.

  On track. City staff is part of the Manufacturing Pathways organization and collaborates with the college on available training programs and courses offered at MCC that are available to manufacturers to help address vacant positions. The City also meets with manufactures throughout the year and coordinates with the Chamber and high schools for the annual Manufacturing Day event where high school students and their parents tour Crystal Lake manufacturing facilities in an effort to promote manufacturing as a career choice. MCEDC and the City are continually working together to bring new manufacturers to the market and fill vacant manufacturing sites.

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

  On track. City staff currently assists businesses with an expanding and new manufacturer and retailer grant program and is in the process of creating a new grant program to offer additional assistance to businesses looking to reinvest in their retail location or fill a mid-size retail vacancy. The City also continues to work with the SBA and share programs and assistance available to the small business community on the Clearly Crystal Lake website.

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

  On track. The draft plan amendment has been outlined and staff has created an outline on various scenarios for buildable solutions / development scenarios. A draft community survey was created and will be released to the public in early 2023. Staff continues to work on this project.

- 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.

  Completed. Staff is working with several development groups on infill properties around the Downtown area. These infill projects will bring much needed housing to the Downtown area. The TOD plan also created buildable scenarios for several infill properties Downtown. Staff is also working with development groups for the Congress Parkway area (Crystal Lake Business Park). Vacant lots in the Crystal Lake Business Park have drawn development interest from industrial users as well as senior housing developers.

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

  On track. A new platform for an interactive map will be implemented using ESRI maps to simplify customer's experience while improving access to data. StoryMaps are being utilized to help provide access to more information about development projects as well as fun things to do in town.

- Incorporate place-making opportunities along primary commercial corridors utilizing a phased approach through ongoing development approvals and assisting with capital improvements.

  Completed. The TOD Plan was finalized and adopted by the City Council in September of 2021. This plan illustrates best practices for transit development including improving the pedestrian and bicycling network. In addition, the plan identified several scenarios for infill development near the Metra Stations. The redevelopment at 95 E. Crystal Lake Avenue incorporated place-making features like public art, enhanced landscaping and stamped asphalt for the internal driveway. In Downtown Crystal Lake, overhead string lights (light curtains) were installed and enhanced Downtown's sense of place. In addition, the beautification of Northwest Highway continues to progress with construction plans for landscape medians.

- Study and provide place-making opportunities for Downtown Crystal Lake to further activate the Downtown District.

On track. The City contracted with Teska Associates to create conceptual plans for Downtown improvements. These plans were presented to the public via a survey for feedback. Following the public feedback the plans were refined and presented to the City Council. The next step in the process is to create a phasing plan for implementation.

OBJECTIVES

Department Wide:

- Expand the Department's capabilities with the Accela Land Management software, by implementing reporting functions.
- Link Accela and GIS with other data sources to improve the quality of project reviews and simplify data retrieval.
- 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.
- Implement a new customer survey and survey technique in order to garner feedback on the Department's performance. Report on survey results regularly.
- Pursue grant funding from outside agencies.
- Continue to maintain good relationships with other governmental agencies.

Building Division:

- 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 and social media.
- Complete at least 95 percent of all residential plan reviews in 10 days or less.
- Complete at least 95 percent of all commercial plan reviews in 15 days or less.
- Complete initial investigation of property maintenance issues within two business days of receiving the complaint information.

Planning and Economic Development Division:

- Promote and market development, redevelopment, and business occupancies in primary retail-commercial corridors and industrial parks.
- Publish a public-facing strategic plan for Economic Development.
- Promote and coordinate development for the City's TIF districts. Facilitate redevelopment of the Crystal Court shopping center by working with the redevelopment team to fill the commercial spaces.
- 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, Naturally McHenry County, Downtown Crystal Lake, McHenry County Workforce Resource Team, Chamber of Commerce and Manufacturing Pathways to develop strategies to attract manufacturing businesses.
- Foster a support system for small businesses and encourage entrepreneurship in the City.
- Create viable development scenarios with concise design guidelines through the 2050 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.
- Further expand the use of 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 phase approach through ongoing development approvals and assisting with capital improvements.
- Study and provide place-making opportunities for Downtown Crystal Lake to further activate the Downtown District.

ANNUAL BUDGET

Account	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
54110. Wages-Full Time Employees	$1,988,481	$1,299,471	$1,360,660	$1,439,521	$1,376,096	$1,515,135	$75,614	5.25%
54115. Wages-Part Time Employees	47,293	14,477	75,835	38,480	21,047	38,480	$0	0.00%
54150. Wages-Overtime	3,064	2,651	1,030	5,000	1,000	5,000	$0	0.00%
54200. Group Insurance	346,905	232,931	184,411	222,573	222,573	219,963	($2,610)	-1.17%
Personnel Services	2,385,743	1,549,530	1,621,936	1,705,574	1,620,716	1,778,578	$73,004	4.28%
55010. Professional Services	185,476	842,663	266,814	678,435	314,312	694,635	$16,200	2.39%
55140. Publishing Services	2,190	527	2,186	1,000	1,350	1,000	$0	0.00%
55160. Postage & Freight	2,593	1,331	2,061	2,000	2,000	2,000	$0	0.00%
55200. Training	6,345	3,368	6,049	12,100	8,320	12,100	$0	0.00%
55220. Dues and Subscriptions	5,541	3,616	3,805	5,873	4,589	5,133	($740)	-12.60%
55240. Insurance and Bonding Services	64,826	59,806	61,185	95,811	95,811	95,811	$0	0.00%
55360. Radio Equipment Services	0	0	0	100	0	0	($100)	-100.00%
Contractual Services	266,971	911,311	342,101	795,319	426,382	810,679	$15,360	1.93%
56000. Office Supplies	6,550	2,393	4,294	4,540	2,743	4,540	$0	0.00%
56040. Motor Fuel & Lubricants	6,226	2,731	4,997	4,700	6,000	6,094	$1,394	29.66%
56050. Computer Hardware & Software	8,732	4,324	4,957	3,000	3,000	3,000	$0	0.00%
56060. Small Tools and Equipment	2,516	175	3,550	1,500	1,606	1,500	$0	0.00%
56070. Automotive Supplies	6,397	976	4,124	3,220	4,204	3,500	$280	8.70%
56120. Clothing	1,867	976	916	1,700	1,000	1,700	$0	0.00%
56950. Stationery and Printing	100	568	144	1,000	620	1,000	$0	0.00%
Materials & Supplies	32,389	12,143	22,982	19,660	19,173	21,334	$1,674	8.51%
Other Expenses								
58650. Historic Preservation Services	0	1,050	1,401	5,000	5,000	7,000	$2,000	40.00%
58910. Enhanced Sales Tax Incentive	486,506	302,484	62,695	60,000	44,108	60,000	$0	0.00%
80115. Coronavirus Pandemic	409	0	0	0	0	0	$0	0.00%
Total Other Expenses	486,916	303,534	64,096	65,000	49,108	67,000	$2,000	3.08%
Total - Community Development	$3,172,019	$2,776,518	$2,051,115	$2,585,553	$2,115,379	$2,677,591	$92,038	3.56%

ACCOUNT INFORMATION

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

- In fiscal year 2020/21, the Engineering Division was moved from Community Development to Public Works.
- The increase in the Motor Fuel & Lube account best reflects rising fuel costs.
- Professional Services (55010) expenditures were up due to the increase usage of ezAPP for online permit and development application submittals. The majority of the payments are being processed through the system which includes a processing fee that is paid to Elavon.
- The increase in Historic Preservation Services reflects the increase in costs for trolley tour rentals which has corresponding revenue.

PUBLIC WORKS DEPARTMENT
ENGINEERING DIVISION

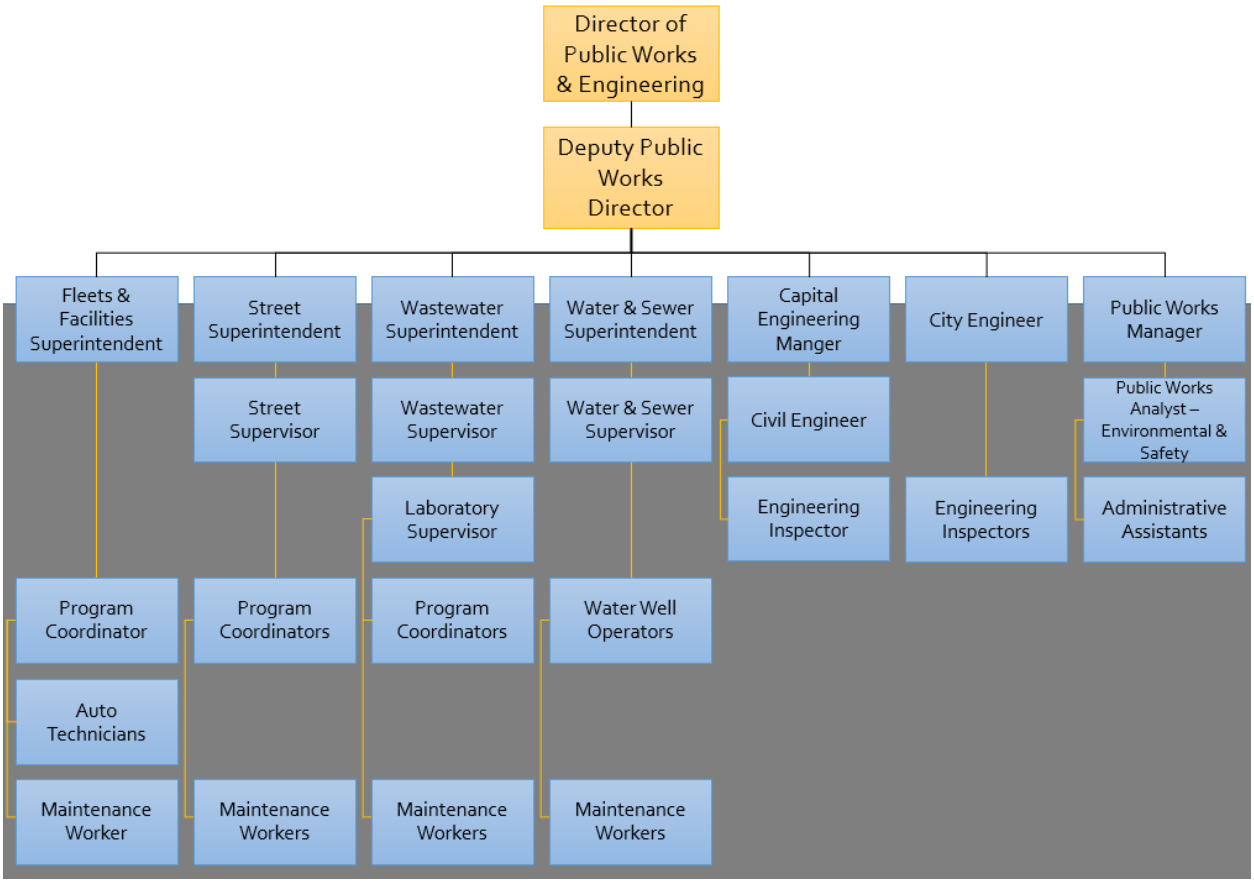
STATEMENT OF ACTIVITIES

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 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget
Deputy Director of Public Works	0.00	0.00	0.00	0.00	0.00	1.00
City Engineer	0.00	1.00	1.00	1.00	1.00	1.00
Capital Engineering Manager	0.00	1.00	1.00	1.00	1.00	1.00
Civil Engineer	0.00	1.00	1.00	1.00	1.00	1.00
Engineering Inspector	0.00	3.00	3.00	3.00	3.00	3.00
Public Works Analyst	0.00	1.00	1.00	1.00	1.00	1.00
Total FTE	0.00	7.00	7.00	7.00	7.00	8.00

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. In FY2023/24, the position of Deputy Director of Public Works has been allocated to the Public Works Engineering budget from Public Works Administration.

ACCOMPLISHMENTS

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

  Completed.

- Continue the improvements in the Stormwater Solutions initiatives.
  - Crystal Lake Avenue/Pine Street/Oriole Trail home demolition
  - USGS Water Level Study
  - Union and College Storm Sewer improvement
  - Rain Garden Creation on West End

  On track. These projects are all on track.

- Initiate design engineering to determine costs to extend sanitary sewer to service future development in the northwest area.

  On track. This project is ongoing.

- Oversee the public utility relocation work for the North Main Street improvement. Start construction in the winter/spring of 2022.

  Completed. Majority of construction completed in 2022.

- Continue design engineering (consultant) of the Dole Avenue reconstruction.

  On track. Design is underway.

- Construct the new roundabouts along Congress Parkway at Exchange Drive and Federal Drive.

  On track. Construction of the new roundabouts are scheduled for 2023.

- Reconstruct a portion of Cog Circle in coordination with the Fairfield Inn Developer should the hotel move forward.

  Held. Construction of this improvement is on hold awaiting the new hotel moving forward.

- Complete design engineering for the traffic signal on Main Street at the Three Oaks entrance.

  Scope change. Due to area developments, this project was shifted to the installation of a new traffic signal at the intersection of Central Park Boulevard and Lutter.

- Initiate design engineering for the Various Pedestrian Connections to the Prairie Trail project.

  On track. Design is underway.

- Design and complete land acquisition for a public parking area in the Virginia Street Corridor.

Held. Contact with the property owner was initiated.

- Initiate design engineering for the Route 14 Beautification project from Main Street to Sands Road.

  On track. Design is underway.

- 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.

  On track. Design is underway.

The Engineering Division achieved the following additional accomplishments during fiscal year 2022/23:

- Submitted grant application for the Oak Street Pedestrian Improvement.
- The Capital Engineering Manager and City Engineer each provided educational presentations at the annual APWA Expo.
- Oversaw CMAP Pavement Management Program

OBJECTIVES

- Prepare engineering and design for the following projects:
  - Dole Avenue Reconstruction
  - Edgewater Storage at North Avenue
  - Lake Analysis
  - Northwest Area Sanitary Sewer
  - US 14 Beautification
  - Route 176 and Oak Street
  - Main Street at Liberty Road
  - Three Oaks Road at Lutter Drive/Sands Road Intersection Improvement
  - Various Pedestrian Connections to Prairie Trail
  - Virginia Street Corridor Parking Lot.
- Initiate construction and management for the following projects:
  - Annual Programs
  - Cog Circle Reconstruction

- Congress Parkway Roundabouts
- Dole Avenue Reconstruction
- Central Park at Lutter Drive new traffic signal
- Main Street at Liberty Road
- Pingree Road at Grandview Drive Pesistrian Improvement
- Spot Bicycle and Pedesitrian Improvements
- Route 14 Beautification

- Provide training opportunities for all staff utilizing experienced employees and outside resources.
- Continue to utilize available technology to assist with inspections and project planning.

ANNUAL BUDGET

Account	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
54110. Wages-Full Time Employees	$0	$690,196	$712,243	$755,110	$721,046	$939,762	$184,652	24.45%
54115. Wages-Part Time Employees	0	0	15,000	30,720	19,500	20,800	($9,920)	-32.29%
54150. Wages-Overtime	0	4,839	5,363	6,180	10,000	10,000	$3,820	61.81%
54200. Group Insurance	0	114,286	111,291	128,266	128,266	149,992	$21,726	16.94%
Personnel Services	0	809,321	843,897	920,276	878,812	1,120,554	$200,278	21.76%
55010. Professional Services	0	24,979	40,230	68,500	68,500	124,500	$56,000	81.75%
55080. Pest Control Services	0	0	95,611	95,611	108,022	125,000	$29,389	0.00%
55140. Publishing Services	0	259	546	500	1,000	1,000	$500	100.00%
55160. Postage & Freight	0	0	56	500	250	500	$0	0.00%
55200. Training	0	945	4,027	2,900	3,400	4,200	$1,300	44.83%
55220. Dues and Subscriptions	0	341	1,004	580	580	1,080	$500	86.21%
55240. Insurance and Bonding Services	0	0	0	0	0	0	$0	0.00%
55340. Maintenance Services-Office Equipmen	0	0	0	60	0	0	($60)	-100.00%
Contractual Services	0	26,524	141,474	168,651	181,752	256,280	$87,629	51.96%
56000. Office Supplies	0	9	25	700	700	700	$0	0.00%
56040. Motor Fuel & Lubricants	0	2,439	3,615	4,053	6,500	12,200	$8,147	201.01%
56050. Computer Hardware & Software	0	7,539	9,521	8,290	8,290	9,870	$1,580	19.06%
56060. Small Tools and Equipment	0	15,629	3,990	4,800	4,800	4,800	$0	0.00%
56070. Automotive Supplies	0	3,588	1,787	2,600	3,800	2,600	$0	0.00%
56120. Clothing	0	1,218	1,606	1,500	1,500	1,500	$0	0.00%
56950. Stationery and Printing	0	190	37	200	200	200	$0	0.00%
Materials & Supplies	0	30,612	20,580	22,143	25,790	31,870	$9,727	43.93%
Total - Engineering Division	$0	$866,457	$1,005,952	$1,111,070	$1,086,354	$1,408,704	$297,634	26.79%

ACCOUNT INFORMATION

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

- The Full- Time Employees Account increased due to moving the Deputy Public Works Director from Public Works Administration.
- The amount for professional services has increased as legal fees associated with public works projects have been consolidated into Engineering from Public Works Administration.
- The increase in Pest Control Services reflects the anticipate costs of the annual misquito abatment program.
- The Motor Fuel & Lubricant increased to due increase motor fuel costs as well as moving vehicle #44 to Engineering from City Administration.

PUBLIC WORKS DEPARTMENT
STREETS DIVISION

STATEMENT OF ACTIVITIES

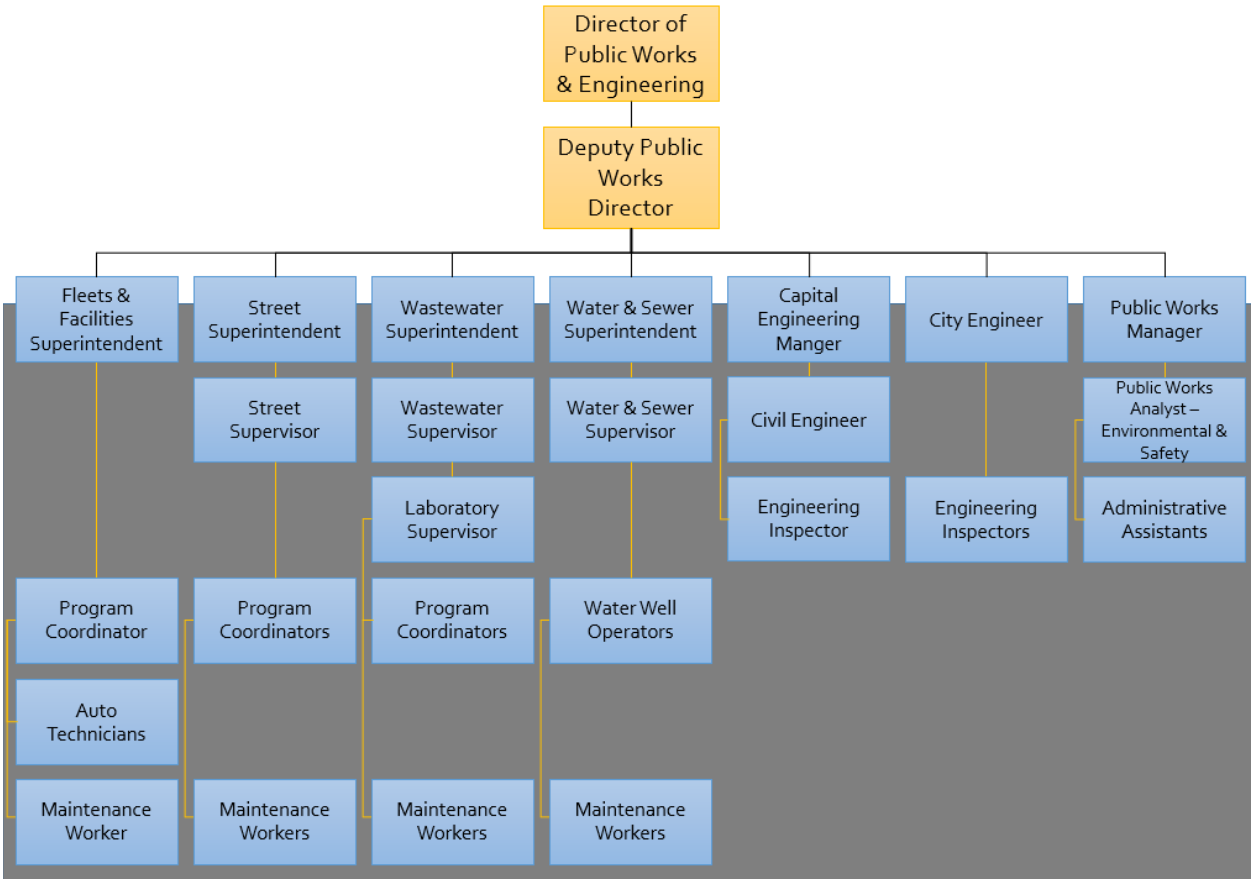
It is the responsibility of the Streets Division to manage and repair public streets, traffic control signs, parkways, parkway trees, public and municipal grounds in a manner consistent with City policy and regulatory agency requirements.

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 disease, and the maintenance of City owned properties and rights-of-way.

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 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 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	3.00	3.00	3.00	3.00	3.00
Maintenance Worker	11.00	8.00	8.00	8.00	8.00	8.00
Administrative Assistant	2.00	2.00	2.00	2.00	2.00	2.00
Total FTE	17.00	15.00	15.00	15.00	15.00	15.00

ACCOMPLISHMENTS

- Implement asset management software to enhance internal customer service and measure true costs of service.

  On track. City Council approved an asset management software in September 2022 and staff will begin implementing the new system.

- Initiate construction and management for the following projects:
  - Brink St. Parking Lot Retaining Wall Replacement
  - Downtown Paver/Sidewalk Repair Program
  - Salt Storage Building

  On track. Projects have been initiated and staff are working with vendors to complete. Salt Storage Building has been postponed to FY 23/24.

- Provide training opportunities for all staff utilizing experienced employees and outside resources.

  On track. Divisional staff continues to cross-train which ensures adequate coverage of internal services. One Program Coordinator will attend IPSI training fall of 2022.

OBJECTIVES

- Implement asset management software to enhance internal customer service and measure true costs of service.
- Manage Construction for the following projects:
  - Brink St. Parking Lot Retaining Wall Replacement
  - Downtown Paver/Sidewalk Repair Program
  - Salt Storage Building.
- Provide training opportunities for all staff utilizing experienced employees and outside resources.
- Continue to utilize available technology to track and document division activities (i.e. tree trimming, planting, and removal, snow and ice control, patching, etc).

ANNUAL BUDGET

Account	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
54110. Wages-Full Time Employees	$1,379,665	$1,259,126	$1,240,942	$1,340,344	$1,239,856	$1,275,458	($64,886)	-4.84%
54115. Wages-Part Time Employees	48,902	12,585	29,456	84,096	34,677	84,096	0	0.00%
54150. Wages-Overtime	191,876	234,032	134,703	176,000	176,000	54,910	(121,090)	-68.80%
54155. Wages-Snow Overtime	0	0	0	0	0	128,130	128,130	0.00%
54200. Group Insurance	322,467	274,955	305,383	295,512	295,512	301,028	5,516	1.87%
Personnel Services	1,942,911	1,780,698	1,710,483	1,895,952	1,746,045	1,843,622	(52,330)	-2.76%
55010. Professional Services	559,517	559,316	587,251	712,023	712,138	770,013	57,990	8.14%
55140. Publishing Services	133	327	660	300	300	300	0	0.00%
55160. Postage & Freight	44	26	42	100	100	100	0	0.00%
55200. Training	4,717	3,297	2,948	4,800	4,800	7,300	2,500	52.08%
55220. Dues and Subscriptions	1,160	1,245	669	1,960	1,960	1,960	0	0.00%
55240. Insurance and Bonding Services	91,299	114,614	99,965	143,562	143,562	143,562	0	0.00%
55270. Animal Control Services	0	0	0	250	250	250	0	0.00%
55300. Maintenance Services-Buildings & Offic	0	0	107,763	200,475	210,875	220,820	20,345	10.15%
55310. Examinations	1,464	2,041	2,212	1,855	1,855	1,855	0	0.00%
55320. Maintenance Services-Operating Equipr	2,079	1,385	4,607	3,520	3,520	3,520	0	0.00%
55340. Maintenance Services-Office Equipmen	0	59	0	250	250	250	0	0.00%
55360. Radio Equipment Services	0	0	0	500	500	500	0	0.00%
55410. Street Lights Services	619,872	556,208	553,374	465,800	465,800	465,800	0	0.00%
55640. Tree Removal Services	15,000	11,890	14,275	15,000	15,000	15,000	0	0.00%
55680. Rent - Buildings and Equipment	12,497	8,346	21,095	8,000	8,000	1,000	(7,000)	-87.50%
Contractual Services	1,307,782	1,258,754	1,394,862	1,558,395	1,568,910	1,632,230	73,835	4.74%
56000. Office Supplies	423	802	1,430	1,960	1,960	1,960	0	0.00%
56020. Cleaning Supplies	4,303	3,107	3,055	4,260	4,260	4,260	0	0.00%
56030. Landscape Materials	675	3,285	3,203	4,820	4,820	4,800	(20)	-0.41%
56040. Motor Fuel & Lubricants	67,243	63,713	91,861	71,909	71,909	94,494	22,585	31.41%
56050. Computer Hardware & Software	8,183	8,465	13,636	22,650	22,650	22,359	(291)	-1.28%
56060. Small Tools and Equipment	9,010	5,693	32,167	37,700	37,700	21,700	(16,000)	-42.44%
56070. Automotive Supplies	105,758	104,495	98,375	80,180	80,180	80,180	0	0.00%
56080. Public Works Materials	22,004	25,746	40,088	48,460	48,460	48,640	180	0.37%
56120. Clothing	13,793	10,111	9,234	14,610	14,610	14,660	50	0.34%
56230. Street Signs	21,854	13,644	14,397	22,000	22,000	22,000	0	0.00%
56950. Stationery and Printing	0	0	0	500	500	500	0	0.00%
Materials & Supplies	253,246	239,061	307,446	309,049	309,049	315,553	6,504	2.10%
80115. Coronavirus	205	0	0	0	0	0	0	0.00%
Other Expenses	205	0	0	0	0	0	0	0.00%
Total - Streets	$3,504,144	$3,278,513	$3,412,791	$3,763,396	$3,624,004	$3,791,405	$28,009	0.74%

ACCOUNT INFORMATION

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

- Part Time Employees Account was increased due to additional winter seasonal request and hourly rate increase for summer seasonals which will more accurately reflect fair market value.
- Group health care costs are expected to rise in aggregate, 6.03% over amounts budgeted in the previous year. Increases beyond 6.03% in any one department or division are offset by decreases in another department or division.
- Professional Services Account was increased due to projected contractual increases for tree planting and trimming services, landscaping services, wetland management services and street patching services.
- Building and Office Maintenance Account was increased due to projected landscaping contract increase.
- The Motor Fuel & Lubricant Account was increased due the rising costs of motor fuel.
- Small Tools and Equipment Account was decreased due to purchase of seasonal décor for the downtown shopping district in prior fiscal year.

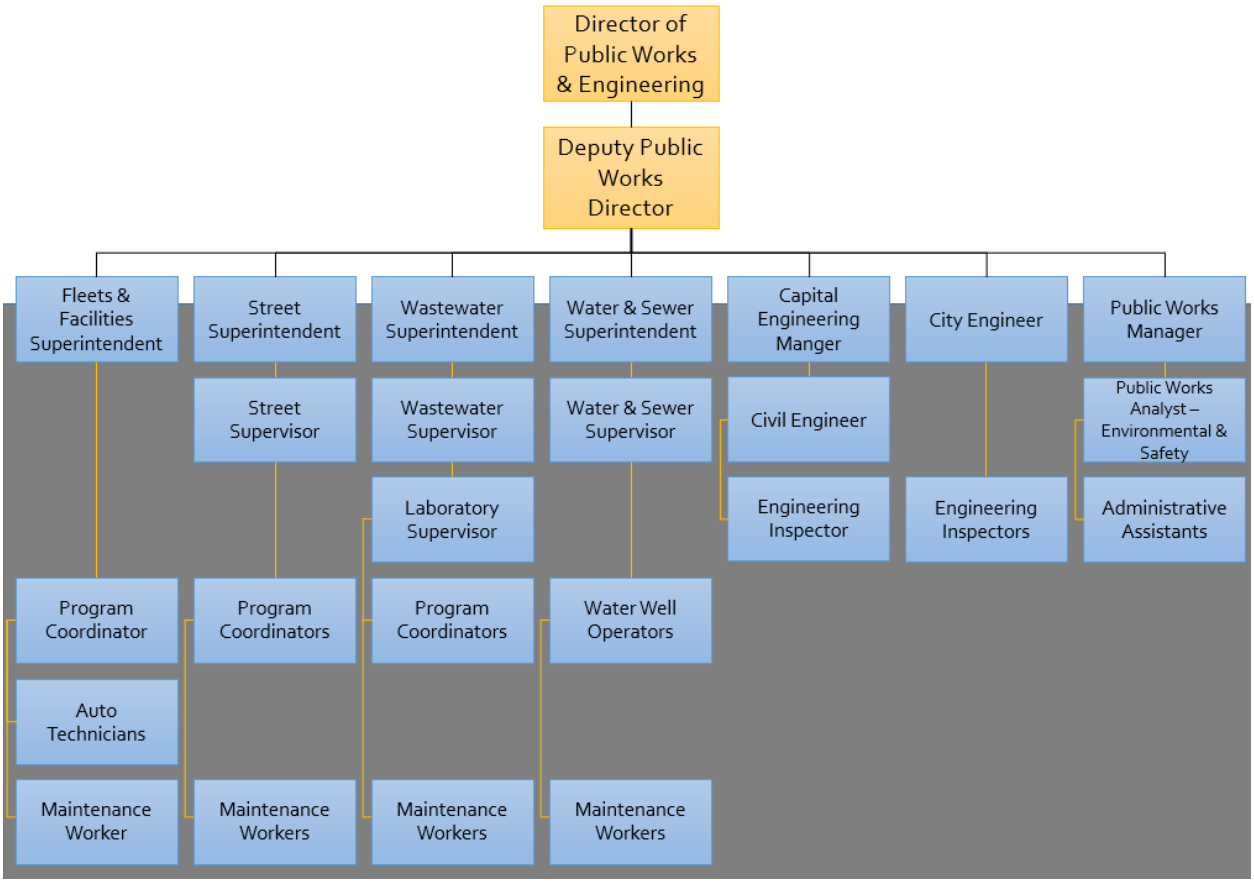
PUBLIC WORKS DEPARTMENT
FLEET SERVICES DIVISION

STATEMENT OF ACTIVITIES

The Fleet 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.

Our goal is to support each department by providing effective and efficient service, preventative maintenance, repairs, and technical assistance necessary to 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 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 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	0.00
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	0.00
Total FTE	7.00	7.00	7.00	7.00	7.00	5.00

For FY 2023/24, the Fleets and Facility Services Division has been distributed into two separate divisions, Fleet Services Division and Facility Services Division, to more accurately allocate costs.

ACCOMPLISHMENTS

- Initiate and complete construction for the City Hall Generator Fuel Tank Repair/Replacement project

  On track. Project has been initiated and staff are working with vendors to complete.

- Provide training opportunities for all staff utilizing experienced employees and outside resources.

  On track. Divisional staff continues to cross-train which ensures adequate coverage of internal services. One fleet technician will attend IPSI training fall of 2022.

- Implement facility asset management software to enhance internal customer service and measure true costs of maintenance.

  On track. City Council approved an asset management software in September 2022 and staff will begin implementing the new system.

OBJECTIVES

- Manage construction for the City Hall Generator Fuel Tank Repair/Replacement project.
- Provide training opportunities for all staff utilizing experienced employees and outside resources.
- Implement facility asset management software to enhance internal customer service and measure true costs of maintenance.

ANNUAL BUDGET

Account	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
54110. Wages-Full Time Employees	$599,892	$613,944	$637,198	$540,891	$496,630	$559,409	$18,518	3.42%
54115. Wages-Part Time Employees	7,648	0	0	7,875	2,121	0	($7,875)	0.00%
54150. Wages-Overtime	8,073	11,789	13,291	2,521	3,702	2,876	$355	14.08%
54200. Group Insurance	137,954	139,867	144,508	97,474	97,474	99,938	$2,464	2.53%
Personnel Services	753,567	765,600	794,997	648,761	599,927	662,223	$13,462	2.08%
55010. Professional Services	75,275	79,386	75,872	67,769	67,981	71,634	$3,865	5.70%
55140. Publishing Services	477	602	527	250	250	250	$0	0.00%
55160. Postage & Freight	224	252	384	140	140	140	$0	0.00%
55200. Training	4,372	2,565	2,273	5,400	5,400	4,840	($560)	-10.37%
55220. Dues and Subscriptions	370	424	260	505	505	555	$50	9.90%
55240. Insurance and Bonding Services	29,016	28,696	22,220	0	0	0	$0	0.00%
55260. Utilities	0	0	51,642	0	0	0	$0	0.00%
55300. Maintenance Services-Buildings & Offic	0	200	284,748	0	0	0	$0	0.00%
55310. Examinations	699	853	1,983	622	622	690	$68	10.93%
55320. Maintenance Services-Operating Equipr	7,366	5,327	6,289	5,075	5,075	4,325	($750)	-14.78%
55350. Rent - Clothing	2,730	2,878	3,373	3,750	3,750	3,750	$0	0.00%
55360. Radio Equipment Services	0	0	0	100	100	100	$0	0.00%
Contractual Services	120,530	121,183	449,571	83,611	83,823	86,284	$2,673	3.20%
56000. Office Supplies	111	486	278	850	850	850	$0	0.00%
56020. Cleaning Supplies	373	259	239	850	850	800	($50)	-5.88%
56040. Motor Fuel & Lubricants	2,342	1,616	3,721	1,980	1,980	1,980	$0	0.00%
56050. Computer Hardware & Software	10,129	7,508	10,860	11,739	8,983	9,779	($1,960)	-16.70%
56060. Small Tools and Equipment	9,578	5,378	7,765	2,571	4,371	2,571	$0	0.00%
56070. Automotive Supplies	1,901	3,774	2,371	830	1,028	1,292	$462	55.66%
56120. Clothing	3,398	3,517	3,207	2,880	3,193	2,900	$20	0.69%
56320. Operating Supplies	1,679	740	212	550	550	550	$0	0.00%
56950. Stationery and Printing	0	0	0	40	40	40	$0	0.00%
Materials & Supplies	29,510	23,278	28,652	22,290	21,845	20,762	($1,528)	-6.86%
80115. Coronavirus	205	0	0	0	0	0	$0	0.00%
Other Expenses	205	0	0	0	0	0	$0	0.00%
Total - Fleet Services	$903,812	$910,061	$1,273,220	$754,662	$705,595	$769,269	$14,607	1.94%

ACCOUNT INFORMATION

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

- For FY 2023/24, the Fleet Services Division and the Facility Services Division have been budgeted into separate divisions to better allocate costs.
- Funds budgeted for Wages-Part Time Employees have been decreased as the cost of seasonal employees have been moved to the Facility Services Division.
- The Professional Services account increased due to an anticipated increase in the NAPA Services contract.

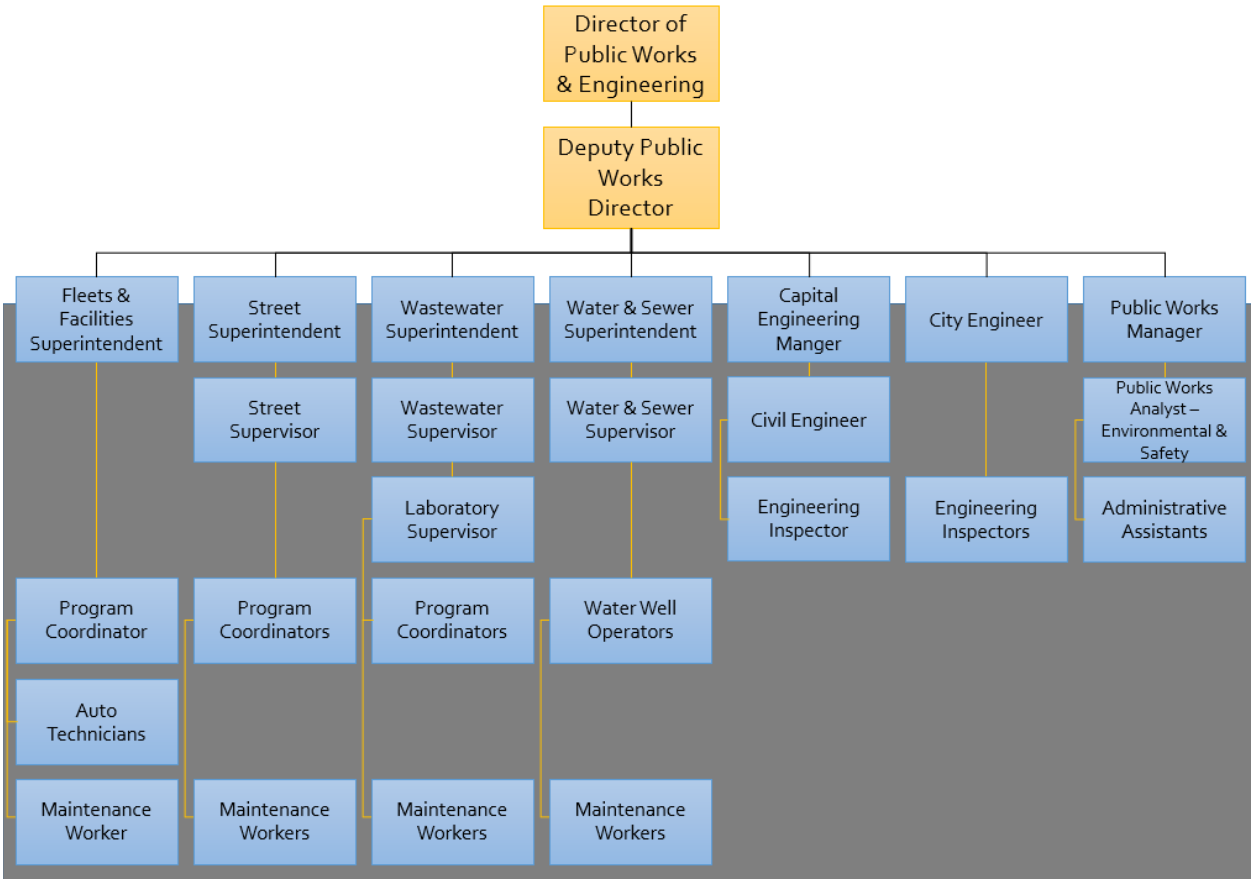
PUBLIC WORKS DEPARTMENT
FACILITY SERVICES DIVISION

STATEMENT OF ACTIVITIES

The Facility Services side of the Division performs maintenance, service, building upgrades, and repairs necessary to the daily operations of the Municipal Complex and offers support to the Three Oaks Recreational Area buildings. These services include, but are not limited to the maintenance, service, and repairs of the mechanical systems, including HVAC systems, steam boilers, fire alarm systems, backup generators, elevators, 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, and Three Oaks Recreational Area buildings. 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 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget
Program Coordinator	0.00	0.00	0.00	0.00	0.00	1.00
Maintenance Worker	0.00	0.00	0.00	0.00	0.00	1.00
Total FTE	0.00	0.00	0.00	0.00	0.00	2.00

For FY 2023/24, the Fleets and Facility Services Division has been distributed into two separate divisions, Fleet Services Division and Facility Services Division, to more accurately allocate costs.

ACCOMPLISHMENTS

- Initiate and complete engineering and design for the following projects:
  - Building Automation System Replacement
  - City Hall Air Handling Unit/Humidification Unit Replacement
  - Police Department Hot Water System Replacement
  - Police Department Parking Garage
  - Replacement of Air Cooled Condensing Units 1, 2, and 3

  On track. Projects have been initiated and staff are working with vendors to complete.
- Initiate and complete construction for the following projects:
  - Building Automation System Replacement
  - City Hall Boiler Replacement
  - Police Department Hot Water System Replacement
  - Replacement of Air Cooled Condensing Units 1, 2, and 3

  On track. Projects have been initiated and staff are working with vendors to complete.
- Provide training opportunities for all staff utilizing experienced employees and outside resources.

  On track. Divisional staff continues to cross-train which ensures adequate coverage of internal services.
- Implement facility asset management software to enhance internal customer service and measure true costs of maintenance.

  On track. City Council approved an asset management software in September 2022 and staff will begin implementing the new system.

OBJECTIVES

- Prepare engineering for the following projects:
  - City Hall Air Handling Unit/Humidification Unit Replacement
  - City Hall Offices Boiler Replacement
  - Replacement of Air Cooled Condensing Units 1 thru 6
- Manage construction for the following projects:
  - City Hall Boiler Replacement
  - Police Department Hot Water System Replacement
  - Replacement of Air Cooled Condensing Units 1, 2, and 3
- Provide training opportunities for all staff utilizing experienced employees and outside resources.
- Implement facility asset management software to enhance internal customer service and measure true costs of maintenance and facility repair.

ANNUAL BUDGET

Account	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
54110. Wages-Full Time Employees	$0	$0	$0	$178,158	$163,676	$188,301	$10,143	5.69%
54115. Wages-Part Time Employees	0	0	0	0	0	8,450	$8,450	0.00%
54150. Wages-Overtime	0	0	0	9,750	14,322	11,124	$1,374	14.09%
54200. Group Insurance	0	0	0	43,556	43,556	44,840	$1,284	2.95%
Personnel Services	0	0	0	231,464	221,554	252,715	$21,251	9.18%
55010. Professional Services	0	0	0	0	0	0	$0	0.00%
55140. Publishing Services	0	0	0	250	250	250	$0	0.00%
55160. Postage & Freight	0	0	0	140	140	140	$0	0.00%
55200. Training	0	0	0	2,100	0	1,950	($150)	-7.14%
55220. Dues and Subscriptions	0	0	0	200	200	200	$0	0.00%
55240. Insurance and Bonding Services	0	0	0	28,508	28,508	28,508	$0	0.00%
55260. Utilities	0	0	0	50,000	110,000	121,000	$71,000	142.00%
55300. Maintenance Services-Buildings & Offic	0	0	0	425,657	452,194	503,419	$77,762	18.27%
55310. Examinations	0	0	0	257	257	404	$147	57.20%
Contractual Services	0	0	0	507,112	591,549	655,871	$148,759	29.33%
56040. Motor Fuel & Lubricants	0	0	0	1,020	1,020	1,020	$0	0.00%
56050. Computer Hardware & Software	0	0	0	326	326	326	$0	0.00%
56060. Small Tools and Equipment	0	0	0	929	929	929	$0	0.00%
56070. Automotive Supplies	0	0	0	170	272	408	$238	140.00%
56120. Clothing	0	0	0	1,890	1,890	1,901	$11	0.58%
56320. Operating Supplies	0	0	0	200	200	200	$0	0.00%
56950. Stationery and Printing	0	0	0	0	0	40	$40	0.00%
Materials & Supplies	0	0	0	4,535	4,637	4,824	$289	6.37%
Total - Facility Services	$0	$0	$0	$743,111	$817,740	$913,410	$170,299	22.92%

ACCOUNT INFORMATION

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

- For FY 2023/24, the Fleet Services Division and the Facility Services Division have been budgeted into separate divisions to better allocate costs.
- The Utilities account increased due to rising cost of natural gas.
- The amount budgeted for Building and Office Maintenance was increased to reflect anticipated costs for fall protection enhancements, furniture, and office cleaning services.

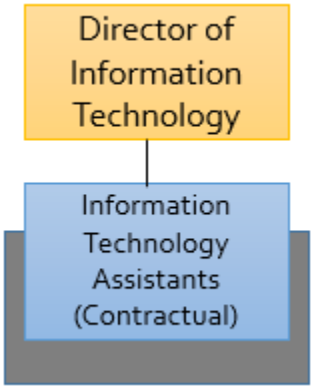
INFORMATION TECHNOLOGY DEPARTMENT

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 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 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

- Bid and install new City Council Chambers Audio System prior to April 30, 2023.

  Ongoing. Design work has been completed and a contractor will be selected to perform the upgrade in the next fiscal year.

- Continue to expand the use and capabilities of the City's GIS system to assist Departments in providing excellent service to our customers.

  Ongoing.

- Complete new Information Technology Strategic Plan and Staffing Study prior to April 30, 2023.

  Ongoing. The City opened proposals for the IT Strategic Plan and will be selecting a consultant to perform the study.

- Assist with the implementation of new Enterprise Resource Planning (ERP) software.

  Ongoing. The new ERP has begun implementation. Completion is anticipated in spring 2023.

- Continue the phased iPad and Laptop Replacement Program - Year 2 completed prior to April 30, 2023.

  Ongoing.

- Acquire and implement budgeted equipment throughout the City's Wide Area Network (WAN) prior to April 30, 2023.

  Ongoing.

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

  Ongoing.

OBJECTIVES

- Install new City Council Chambers Audio System and Agenda Management System prior to April 30, 2024.
- Complete the access control system refurbishment to improve security in City facilities.
- Continue to expand the use and capabilities of the City's GIS system to assist Departments in providing excellent service to our customers.
- Assist with the implementation of new Enterprise Resource Planning (ERP) software.

- Acquire and implement budgeted equipment throughout the City's Wide Area Network (WAN) prior to April 30, 2023.
- Continue to maintain the City's network infrastructure with little or no downtime during normal City Hall operating hours.

ANNUAL BUDGET

Account	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
54110. Wages-Full Time Employees	$162,399	$166,394	$176,956	$190,058	$218,736	$192,705	$2,647	1.39%
54200. Group Insurance	22,982	22,733	17,778	17,900	17,900	25,200	$7,300	40.78%
Personnel Services	185,381	189,127	194,734	207,958	236,636	217,905	$9,947	4.78%
55010. Professional Services	251,667	267,206	300,480	384,774	376,000	502,080	$117,306	30.49%
55160. Postage & Freight	0	19	0	0	0	0	$0	0.00%
55200. Training	0	311	3,729	13,500	5,500	13,500	$0	0.00%
55220. Dues and Subscriptions	300	600	0	450	250	450	$0	0.00%
55240. Insurance and Bonding Services	5,537	5,441	5,471	8,717	6,514	8,717	$0	0.00%
55260. Utilities	0	0	159,788	182,520	176,200	191,150	$8,630	4.73%
55300. Building & Office Maintenance	0	0	17,213	23,500	15,271	23,500	$0	0.00%
Contractual Services	257,504	273,577	486,680	613,461	579,735	739,397	$125,936	20.53%
56000. Office Supplies	206	809	1,739	7,490	4,490	7,750	$260	3.47%
56050. Computer Hardware & Software	20,277	44,812	193,546	221,174	221,799	515,564	$294,390	133.10%
56060. Small Tools and Equipment	35	0	0	500	500	500	$0	0.00%
Materials & Supplies	20,517	45,621	195,285	229,164	226,789	523,814	$294,650	128.58%
880115. Coronavirus	949	0	0	0	0	0	$0	0.00%
Other Expenses	949	0	0	0	0	0	$0	0.00%
Total - Information Technology	$464,351	$508,325	$876,699	$1,050,583	$1,043,160	$1,481,116	$430,533	40.98%

ACCOUNT INFORMATION

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

- The Professional Services account increased due to the cost of GIS services was consolidated into the Information Technology budget rather than shared by multiple departments.
- The amount budgeted for Computer Hardward & Software was increased as ongoing maintenance and subscripton costs were transferred into Information Technology from the Capital Replacement Fund.

ADMINISTRATION DEPARTMENT
SHARED SERVICES DIVISION

STATEMENT OF ACTIVITIES

In fiscal year 2021/22, all costs previously budgeted for within the Shared Services Division were re-allocated to other City Departments. In previous fiscal years, the Shared Services Division accounted for expenses such as the maintenance of the mechanical systems, utility expenses and various software costs. The information provided below is presented for historical purposes only.

ANNUAL BUDGET

Account	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
55010. Professional Services	$60,900	$45,993	$0	$0	$0	$0	$0	0%
55220. Dues & Subscriptions	0	1,299	0	$0	0	$0	$0	0%
55260. Utilities	225,373	174,144	0	$0	0	$0	$0	0%
55300. Maintenance Services-Bldgs/Offices	332,342	270,009	0	$0	0	$0	$0	0%
Contractual Services	618,616	491,445	0	0	0	0	$0	0%
56050. Computer Hardware & Software	137,184	157,381	0	$0	0	$0	$0	0%
Materials & Supplies	137,184	157,381	0	0	0	0	$0	0%
80115. Coronavirus	867	0	0	$0	0	$0	$0	0%
Other Expense	867	0	0	0	0	0	$0	0%
Total - Shared Services	$756,667	$648,826	$0	$0	$0	$0	$0	0%

ACCOUNT INFORMATION

For definitions 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 were 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. The information is provided below for historical purposes only.

ANNUAL BUDGET

Account	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
54115. Wages-Part Time Employees	$0	$0	$0	$0	$0	$0	$0	0%
Personnel Services	0	0	0	0	0	0	0	0%
55010. Professional Services	350	0	0	0	0	0	0	0%
55080. Pest Control Services	0	93,193	0	0	0	0	0	0%
55300. Maintenance Services-Bldgs/Offices	160,150	108,175	0	0	0	0	0	0%
55750. Para Transit Services	54,154	44,308	0	0	0	0	0	0%
Contractual Services	214,653	245,676	0	0	0	0	0	0%
56000. Office Supplies	0	0	0	0	0	0	0	0%
56060. Small Tools and Equipment	14,929	8,126	0	0	0	0	0	0%
Materials & Supplies	14,929	8,126	0	0	0	0	0	0%
880115. Coronavirus	0	117,865	0	0	0	0	0	0%
Other Expenses	0	117,865	0	0	0	0	0	0%
Total - Special Projects	$229,582	$371,667	$0	$0	$0	$0	$0	0%

ACCOUNT INFORMATION

For definitions 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 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

- Enhance Training
    - Hire, onboard, and train three new assistant operations managers.

      Completed.
    - Continue the curriculum based manager training to assist employees in transitioning from co-worker to leader.

      Completed.
    - Certify all employees for CPR and AED training.

      Completed. All lifeguards, attendants, and managers completed CPR certification.
- Customer Service
    - Continue high customer satisfaction scores.

      Completed. Satisfaction scores matched or exceeded previous year scores.
- Implementation of the following Capital items:
    - Construction of a water level control outlet pipe.

      Ongoing. Construction is anticipated in spring 2023.
    - Construction of a storage facility.

      Ongoing. The storage building was approved at the October 4th City Council meeting. Site grading is completed and construction is anticipated in early 2023. Remaining fencing and site screening will remain for the spring.

- Install a water fountain feature near the pedestrian bridge to enhance the visual aesthetics of the picnic grove and beach.

  Completed.

- Install an umbrella and complete concrete paving at the scuba area.

  Completed.

- Complete the replacement of the unit heaters in the Lake House and Marina buildings.

  Completed.

- Purchase a jet ski to enhance safety for swimming events.

  Completed.

- Restore trails and natural vegetation after water level control is installed.

  Ongoing. Trail repair work has been completed. IRMA reimbursement for the repair cost remains.

- Revenues shall pay for all part-time salaries.

  Completed. Park revenues will once again exceed the amount of staff expenses.

OBJECTIVES

- Enhance Training
  - Hire, onboard, and train a new operations manager.
  - Train and equip supervisors through a comprehensive training program to assist employees in transitioning from co-worker to leader.
  - Ensure that responsible staff is trained and responsibly manages the park during all operating hours.
  - Certify all employees for CPR and AED training to ensure safety of patrons and staff at the park.
- Customer Service
  - Continue high customer satisfaction scores. Provide quality service and a positive experience for guests. Monitor volumes of guests to expedite wait times during peak hours.
- Implementation of the following Capital items:
  - Complete the site screening and fencing at the storage facility.

- Begin survey and design of the full length trail. Pursue potential grant funding opportunities for the trail.
- Purchase a new pontoon boat with electric motor capabilities to replace the decommissioned pontoon boat.
- Replace the playground soft surface and install shade structures inside the beach area.

- Revenues shall pay for all part-time salaries.

ANNUAL BUDGET

Account	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
54115. Wages-Part Time Employees	$316,394	$189,221	$339,769	$429,875	$332,737	$429,875	$0	0.00%
54301. Employer's Social Security	24,419	14,003	25,977	32,886	25,455	32,886	$0	0.00%
54302. Employer's IMRF	7,309	8,058	9,564	10,223	6,960	8,192	($2,031)	-19.87%
Personnel Services	348,123	211,282	375,310	472,984	365,152	470,953	($2,031)	-0.43%
55010. Professional Services	69,864	80,720	80,314	87,400	78,897	85,390	($2,010)	-2.30%
55140. Publishing Services	1,082	695	269	1,550	1,070	1,550	$0	0.00%
55160. Postage & Freight	0	84	0	100	0	0	($100)	-100.00%
55200. Training	4,344	1,952	4,188	6,350	2,500	6,350	$0	0.00%
55240. Insurance and Bonding Services	4,310	13,826	20,366	6,785	19,211	6,785	$0	0.00%
55260. Utilities	32,015	26,080	26,946	33,580	25,982	33,580	$0	0.00%
55310. Examinations	14,326	10,818	13,769	15,500	8,510	15,500	$0	0.00%
55420. Plant Maintenance Services	99,722	106,222	112,075	121,270	118,210	130,770	$9,500	7.83%
Contractual Services	225,661	240,397	257,926	272,535	254,380	279,925	$7,390	2.71%
56000. Office Supplies	767	318	955	1,000	624	1,000	$0	0.00%
56020. Cleaning Supplies	3,333	1,748	4,098	4,500	4,500	4,500	$0	0.00%
56040. Motor Fuel & Lubricant	3,102	1,387	2,236	3,000	3,000	3,000	$0	0.00%
56050. Computer Hardware & Software	8,253	11,488	15,915	14,625	14,005	14,725	$100	0.68%
56060. Small Tools and Equipment	31,885	12,929	33,336	49,315	41,106	47,650	($1,665)	-3.38%
56070. Automotive Supplies	4,204	3,246	5,256	3,000	4,000	4,000	$1,000	33.33%
56120. Clothing	8,324	2,160	5,272	7,000	5,461	7,500	$500	7.14%
56320. Operating Supplies	8,926	5,241	2,069	3,600	2,643	3,600	$0	0.00%
56420. Plant Maintenance Supplies	4,698	5,205	13,258	9,750	6,137	9,750	$0	0.00%
Materials & Supplies	73,492	43,722	82,394	95,790	81,476	95,725	($65)	-0.07%
80105. Flooding Event	0	0	45,892	157,316	238,673	0	($157,316)	-100.00%
Other Expenses	0	0	45,892	157,316	238,673	0	($157,316)	-100.00%
Total - Three Oaks Recreation Area	$647,276	$495,401	$761,523	$998,625	$939,681	$846,603	($152,022)	-15.22%

ACCOUNT INFORMATION

For definitions 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 Plant Maintenance Services account have increased. This increase best reflects anticipated costs for fire sprinkler repairs, landscaping services and air conditioner replacements.
- Funds budgeted for Small Tools and Equipment have been decreased. The decreased best reflects amounts that were expended in fiscal year 2022/23 for the replacement automated external defibrillators (AED). AEDs are replaced on a seven-year cycle.
- Funds budgeted for Flood Event have decreased as repairs to facilities after flooding event have been completed.

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 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
54305. ER Contribution Police Pension	$2,386,597	$2,685,775	$2,930,936	$3,481,415	$3,477,094	$3,481,415	$0	0.00%
54306. ER Contribution Fire Pension	1,843,356	1,878,976	2,023,985	2,285,632	2,282,846	2,285,632	$0	0.00%
Personnel Services	4,229,953	4,564,751	4,954,921	5,767,047	5,759,941	5,767,047	$0	0.00%
Total - Pension Obligation	$4,229,953	$4,564,751	$4,954,921	$5,767,047	$5,759,941	$5,767,047	$0	0.00%

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 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
55015. Paying Agent Fees	$0	$0	$0	$200	$0	$200	$0	0.00%
Contractual Services	0	0	0	200	0	200	$0	0.00%
58100. Debt Service - Principal	39,476	40,316	41,156	41,157	41,156	41,997	$840	2.04%
58110. Debt Service - Interest	13,969	13,179	12,373	11,550	11,550	10,727	($823)	-7.13%
Debt Service	53,445	53,495	53,529	52,707	52,706	52,724	$17	0.03%
Total - Debt Service	$53,445	$53,495	$53,529	$52,907	$52,706	$52,924	$17	0.03%

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

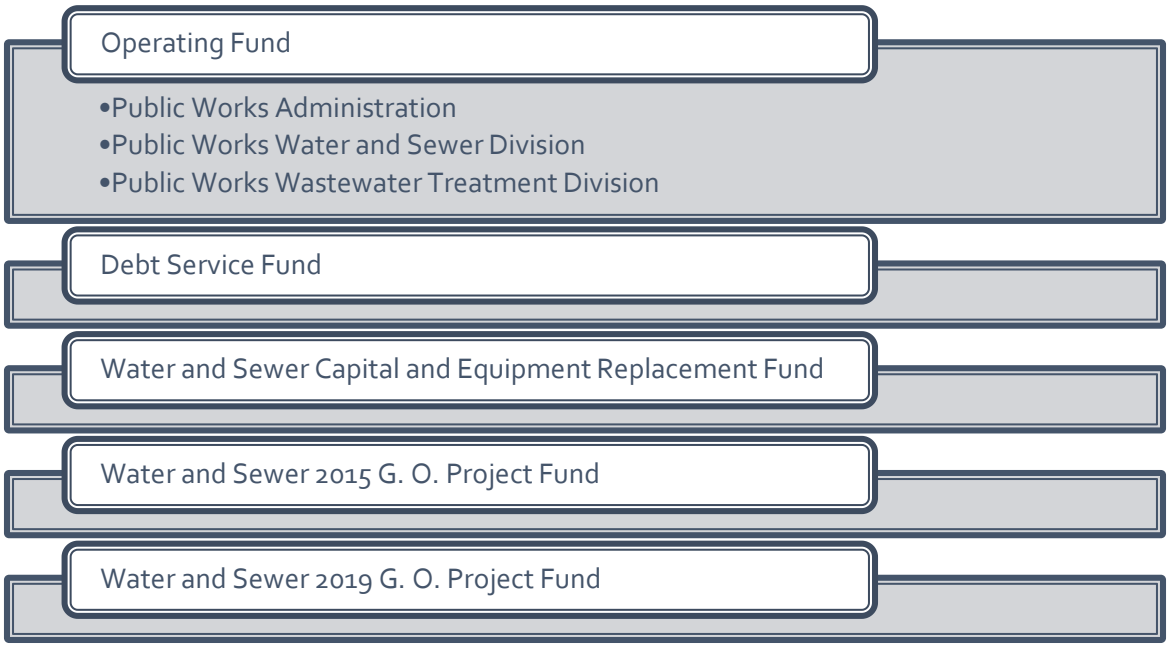
FISCAL YEAR 2023/24

WATER & SEWER FUNDS

WATER AND SEWER FUNDS

OVERVIEW

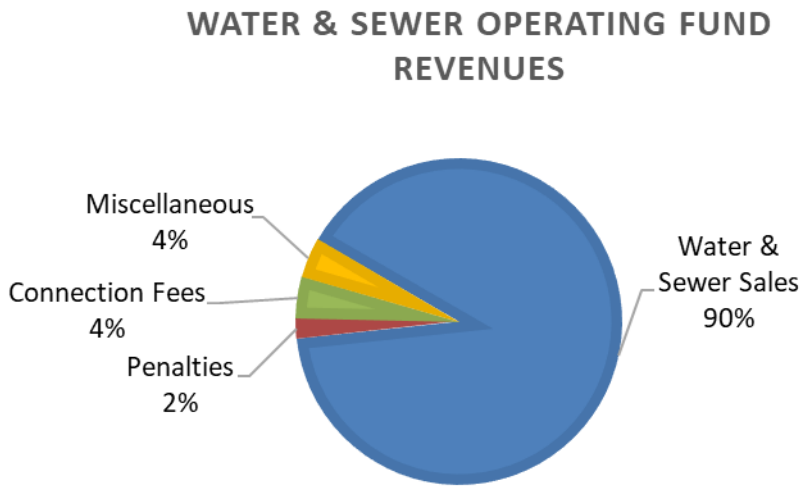
Water and sewer activities are accounted for in proprietary funds of the City. In order to best track these activities, the City maintains five (5) separate funds relating to water and sewer. Budget information is provided separately for each of the funds in the pages that follow and in the Capital and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

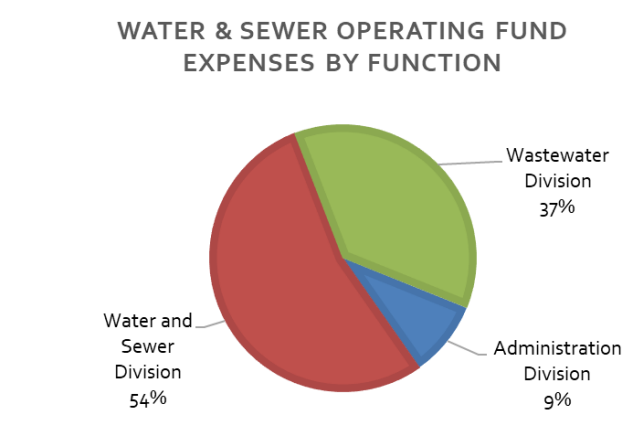
ANNUAL BUDGET SUMMARY

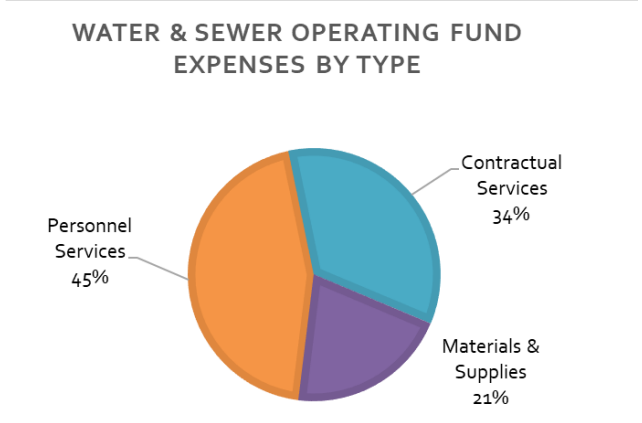
Account	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
REVENUES								
41700. Grant Proceeds - State of IL	$25,000	$0	$0	$0	$0	$0	$0	0.00%
41800. Grant Proceeds - Federal	0	0	2,646	0	0	0	$0	0.00%
41900. Grant Proceeds - Other	3,500	0	0	0	0	0	$0	0.00%
Total Intergovernmental Revenue	28,500	0	2,646	0	0	0	$0	0.00%
45750. Meter Rental Fees	1,969	8,300	7,663	6,500	16,000	7,000	$500	7.69%
46010. Water Sales	6,492,352	6,646,251	6,886,802	6,856,693	6,609,116	6,989,237	$132,544	1.93%
46015. Water Penalties	281,027	229,490	290,586	300,000	322,944	310,000	$10,000	3.33%
46020. Sewer Sales	6,222,662	6,325,299	6,548,258	6,727,461	6,749,721	6,897,293	$169,832	2.52%
46300. Water Meter Sales	51,932	78,499	60,700	50,000	45,000	45,000	($5,000)	-10.00%
46480. Water Turn On Fee	10,500	10,800	9,500	10,000	12,000	10,000	$0	0.00%
46485. Red Tag Fees	15,976	12,828	26,450	20,000	36,000	30,000	$10,000	50.00%
46510. Connection Fees - Water	365,486	659,325	486,896	250,000	350,000	250,000	$0	0.00%
46520. Connection Fees - Sewer	509,418	909,364	647,474	375,000	475,000	375,000	$0	0.00%
46525. Connection Fees - Storm	0	0	600	0	600	0	$0	0.00%
48700. Rental Income-City Property	288,999	303,449	318,621	304,727	321,194	336,353	$31,626	10.38%
Total User Fees	14,240,321	15,183,605	15,283,550	14,900,381	14,937,575	15,249,883	$349,502	2.35%
47010. Interest Income	219,534	233,745	132,111	125,000	95,379	125,000	$0	0.00%
47990. Unrealized Gain/Loss Invest	240,940	(83,310)	(440,445)	0	(95,379)	0	$0	0.00%
Total Interest Income	460,474	150,436	(308,334)	125,000	0	125,000	$0	0.00%
48110. Capital Facility Fees	39,249	101,509	40,253	20,000	60,000	30,000	$10,000	50.00%
48950. Reimbursements	145,683	(18,239)	25,770	5,000	602	5,000	$0	0.00%
48990. Miscellaneous Income	140,651	24,988	117,689	15,000	30,000	20,000	$5,000	33.33%
48995. Gain on Sale of Assets	12,910	20,825	20,995	0	0	0	$0	0.00%
Total Miscellaneous	338,493	129,082	204,707	40,000	90,602	55,000	$15,000	37.50%
Total Revenues	$15,067,788	15,463,123	15,182,569	$15,065,381	15,028,177	$15,429,883	$364,502	2.42%



ANNUAL BUDGET SUMMARY (CONTINUED)

Account	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
EXPENSES								
Public Works Administration	$805,178	$752,749	$845,673	$1,204,673	$1,039,431	$940,479	($264,194)	-21.93%
Water & Sewer Operations	4,443,199	4,464,052	4,432,181	5,346,511	5,131,998	5,534,380	$187,869	3.51%
Wastewater Treatment	2,898,327	3,407,089	3,350,063	3,686,502	3,535,633	3,795,731	$109,229	2.96%
Total Expenditures	8,146,704	8,623,890	8,627,917	10,237,686	9,707,062	10,270,590	$32,904	0.32%
Revenues Over (Under) Expenses before	6,921,084	6,839,233	6,554,652	4,827,695	5,321,115	5,159,293		
OTHER FINANCING SOURCES (USES)								
Transfer In								
Water & Sewer 2015 GO Project Fund	0	259,551	0	0	0	0		
Water Accrual Adjustment	0	432,377	0	0	0	0		
Transfer Out								
Water & Sewer Debt Service Fund	(3,539,988)	(3,627,269)	(3,631,497)	(4,154,997)	(4,448,938)	(4,317,708)		
Water & Sewer Capital Replace. Fund	(6,165,763)	(2,532,019)	(2,783,302)	(4,500,000)	(4,500,000)	(4,000,000)		
Total Other Financing Sources (Uses)	(9,705,751)	(5,467,360)	(6,414,799)	(8,654,997)	(8,948,938)	(8,317,708)		
Change in Payables/Receivables	(409,222)	(25,618)	(22,253)	0	0	0		
Net Change in Cash	(3,193,889)	1,346,256	117,601	(3,827,302)	(3,627,823)	(3,158,415)		
Beginning Cash Balance	10,621,810	7,427,921	8,774,177	6,093,696	8,891,777	5,263,955		
Ending Cash Balance	$7,427,921	$8,774,177	$8,891,777	$2,266,394	$5,263,955	$2,105,540		





	Personnel Services	Contractual Services	Materials & Supplies	Grand Total
Administration Division	$627,932	$247,702	$64,845	$940,479
Water and Sewer Division	2,224,888	1,927,368	1,382,124	5,534,380
Wastewater Division	1,752,336	1,374,128	669,267	3,795,731
	$4,605,156	$3,549,198	$2,116,236	$10,270,590

PUBLIC WORKS ADMINISTRATION DIVISION

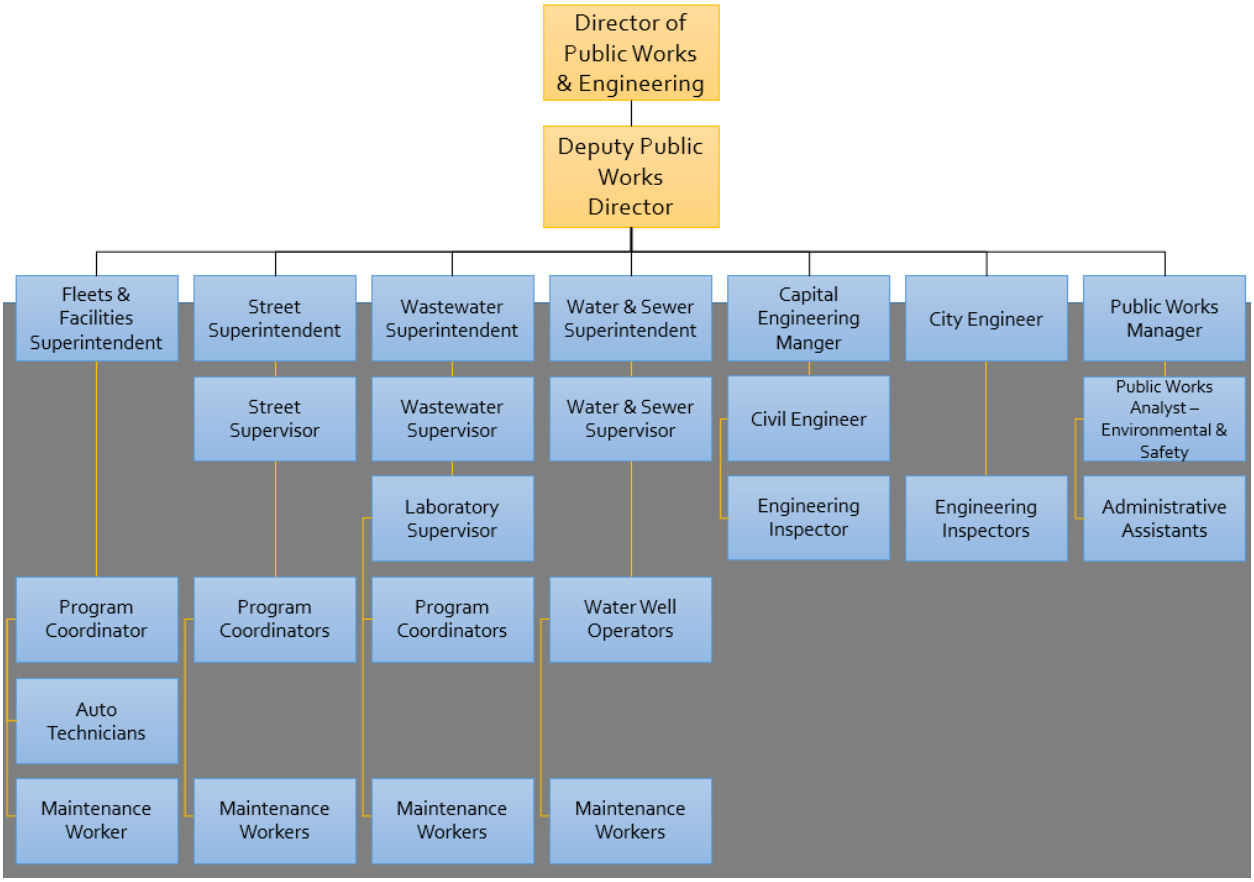
STATEMENT OF ACTIVITIES

The Public Works Administration Division provides overall management of public works including providing clean, potable drinking water, treating wastewater, implementing storm water improvement projects and oversight over maintaining the street system. These are all critical service of the City.

Water and sewer specific related activitie are a collaboration of 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 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget
Director of Public Works	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Director of Public Works	0.00	0.00	0.00	1.00	1.00	0.00
Public Works Manager	0.00	0.00	1.00	1.00	1.00	1.00
Assistant to the Public Works Director	1.00	1.00	0.00	0.00	0.00	0.00
Administrative Assistant	1.00	1.00	1.50	1.50	1.50	1.50
Utility Billing Cordinator	0.00	0.00	0.00	0.00	0.00	1.00
Financial Services Rep	1.25	0.25	1.25	1.25	1.25	0.00
Total FTE	4.25	3.25	4.75	5.75	5.75	4.50

In FY2023/24, the position of Deputy Director of Public Works has been allocated to the Public Works Engineering budget.

ACCOMPLISHMENTS

- Implement an asset management program.

  On track. The City The City selected a vendor in FY23.

- Implement revised snow routes based on optimization efforts.

  On track. The Department will bid for this software during this current budget year.

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

  On track. Division managers have coordinated cross-division efforts to complete projects and tasks.

- Identify and research outsourcing opportunities to improve efficiencies.

  On track. Management continuously considers ways to efficiently complete public works activities through outsourcing.

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

  On track. Staff continue to review and update policies and JSAs.

- Complete study to determine costs and requirements to extend sanitary sewer to the Northwest area.

  On track. This work is ongoing.

- Work with the Water Division to further understand new and developing EPA requirements on PFAS removal and lead service line replacements.

On track. Staff continues to work with outside agencies to understand requirements for these developing external mandates.

- Work with the Wastewater Division on phosphorus and nitrogen removal from wastewater.

  On track. Staff continues to work with outside agencies to understand requirements for these developing external mandates.

- Continue providing oversight and recommendations for other City Departmental projects and purchases when requested.

  On track. Staff continues to work with divisions to review and approve projects and purchases.

OBJECTIVES

- Oversight and management of engineering and design projects for Wastewater, Engineering, Water and Sewer, Fleet and Facilities, and Streets Divisions.
- Oversight and management of construction projects for Wastewater, Engineering, Water and Sewer, Fleet and Facilities, and Streets Divisions.
- Fully implement asset management software for all divisions.
- Update safety polices and Job Safety Analyses.

ANNUAL BUDGET

Account	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
54110. Wages-Full Time Employees	$399,475	$355,161	$437,048	$638,629	$527,099	$473,559	($165,070)	-25.85%
54115. Wages-Part Time Employees	0	0	70	0	0	0	0	0.00%
54150. Wages-Overtime	5	194	9	200	200	200	0	0.00%
54200. Group Insurance	70,239	63,263	69,090	102,429	102,429	72,638	(29,791)	-29.08%
54301. Employer's FICA	27,198	23,464	29,572	48,871	40,339	36,243	(12,628)	-25.84%
54302. Employer's IMRF	45,945	46,688	55,353	76,213	62,907	45,292	(30,921)	-40.57%
54303. Employer's Medicare	0	0	0	0	0	0	0	0.00%
Personnel Services	542,861	488,770	591,143	866,342	732,974	627,932	(238,410)	-27.52%
55010. Professional Services	130,221	111,670	114,297	186,100	133,466	101,100	(85,000)	-45.67%
55040. Annual Audit Services	6,300	11,321	11,681	12,030	12,030	12,391	361	3.00%
55140. Publishing Services	0	464	826	200	3,000	1,000	800	400.00%
55160. Postage & Freight	63,043	63,547	80,850	68,000	86,000	86,000	18,000	26.47%
55200. Training	2,599	643	126	3,195	3,055	3,495	300	9.39%
55220. Dues and Subscriptions	1,187	600	980	900	900	1,075	175	19.44%
55240. Insurance and Bonding Services	21,906	37,202	28,659	42,541	42,541	42,541	0	0.00%
55260. Utilities	6,159	6,159	0	0	0	0	0	0.00%
55300. Maintenance Services-Buildings	12,000	12,000	0	0	0	0	0	0.00%
55310. Examinations	0	195	0	0	0	0	0	0.00%
55340. Maintenance Services-Office Equip.	0	0	0	100	100	100	0	0.00%
Contractual Services	243,414	243,802	237,419	313,066	281,092	247,702	(65,364)	-20.88%
56000. Office Supplies	799	1,038	592	900	900	1,000	100	11.11%
56050. Computer Hardware & Software	433	337	484	1,640	1,640	41,020	39,380	2401.22%
56060. Small Tools and Equipment	402	637	420	350	350	350	0	0.00%
56950. Stationery and Printing	17,268	15,477	15,547	22,375	22,375	22,375	0	0.00%
58900. Miscellaneous	0	2,263	69	0	100	100	100	0.00%
Materials & Supplies	18,902	19,753	17,111	25,265	25,365	64,845	39,580	156.66%
80115. Corona Virus Pandemic	0	424	0	0	0	0	0	0.00%
Total - Public Works Administration	$805,178	$752,749	$845,673	$1,204,673	$1,039,431	$940,479	(264,194)	-21.93%

ACCOUNT INFORMATION

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

- The Full- Time Employees Account increased due to moving the Deputy Public Works Director to the Engineering budget.
- 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 2023 is 9.56% of covered payroll.

- The Professional Services Account has decreased due to the silica risk assessment was completed in FY 2022/23. Additionally, legal fees have been moved to Engineering.
- The amount budgeted for Computer Hardware & Software has been increased due to the annual cost for asset management software license and fees.

WATER AND SEWER DIVISION

STATEMENT OF ACTIVITIES

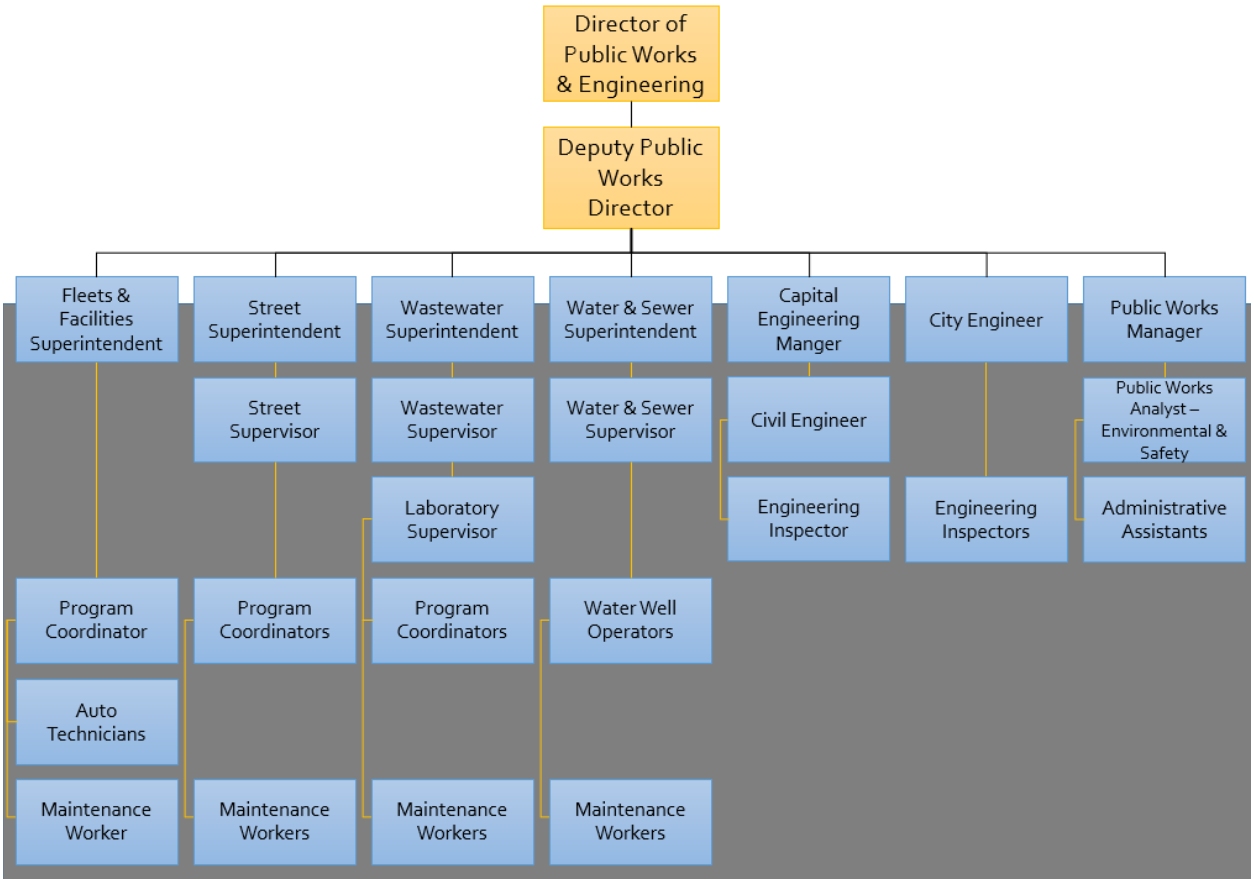
The Water and Sewer Division performs five primary functions:

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 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 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	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance Worker	6.00	7.00	7.00	7.00	7.00	7.00
Financial Services Rep	1.00	1.00	0.00	0.00	0.00	0.00
Utility Customer Service Representative	0.00	0.00	0.00	0.00	0.00	0.00
Total FTE - Water & Sewer Fund	16.00	17.00	16.00	16.00	16.00	16.00

The above chart shows staff assigned to the Water & Sewer Division in FY2023/24. No new positions are anticipated for the division.

ACCOMPLISHMENTS

- Initiate engineering and design for the following projects. These projects are all dependent on IEPA Loan Approval:
    - Lead Service Line Replacement Program
    - New Deep Well #19 and Raw Water Piping to WTP#2
    - Water Meter Replacement Program
    - New Deep Well #20 and Other Improvements at WTP#4.

  On track. Projects have been initiated and staff are working with vendors to complete.

- Initiate construction and management for the following projects
    - New Deep Well #19 and Raw Water Piping to WTP#2 (dependent on IEPA Loan Approval)
    - N. Main St. Water Main Replacement Project
    - Sanitary Sewer Lining and Grouting Program
    - Water Storage Painting Program
    - WTP#2 Reconstruction.

  On track. Projects have been initiated and staff are working with vendors to complete.

- 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.

  On track. Ongoing evaluation and prioritization of capital improvement plans based on additional EPA regulations, condition of infrastructure, and potential City growth.

- Provide training opportunities for all staff utilizing experienced employees and outside resources.

  On track. Divisional staff continues to cross-train which ensures adequate coverage of internal services. Staff have enhanced training for high risk equipment and practices.

- Continue to utilize available technology to track and document division activities (i.e. sewer assessment, valve turning, sewer cleaning and televising, fire hydrant painting and flushing, etc.).

On track. Staff continues to use technology when able to track and document activities. Sewer assessment and sewer cleaning documentation remain very useful when the City receives claims for residential sewer backups.

OBJECTIVES

- Prepare engineering for the following projects. These projects are all dependent on IEPA Loan Approval:
    - Lead Service Line Replacement Program
    - New Deep Well #19 and Raw Water Piping to WTP#2
    - New Deep Well #20
    - Other Improvements at WTP#4.
- Manage Construction for the following projects:
    - New Deep Well #19 and Raw Water Piping to WTP#2 (dependent on IEPA Loan Approval)
    - Dole Avenue/Highland Avenue/Spruce Lane Water Main Replacement Project
    - Sanitary Sewer Lining and Grouting Program
    - Water Storage Painting Program
    - WTP#2 Reconstruction.
- Provide training opportunities for all staff utilizing experienced employees and outside resources.
- Continue to utilize available technology to track and document division activities (i.e. sewer assessment, valve turning, sewer cleaning and televising, fire hydrant painting and flushing, etc.).

ANNUAL BUDGET

Account	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
54110. Wages-Full Time Employees	$1,308,388	$1,359,534	$1,350,636	$1,432,990	$1,330,459	$1,467,531	$34,541	2.41%
54115. Wages-Part Time Employees	$17,254	$5,450	$14,560	21,840	$21,840	22,206	366	1.68%
54150. Wages-Overtime	$101,472	$81,986	$101,920	117,000	$117,000	117,000	0	0.00%
54200. Group Insurance	$345,014	$335,178	$341,350	324,182	$324,182	341,630	17,448	5.38%
54301. Employer's Social Security	$104,136	$105,147	$108,466	120,245	$112,402	122,916	2,671	2.22%
54302. Employer's IMRF	$160,441	$187,734	$183,930	187,520	$175,288	153,605	(33,915)	-18.09%
Personnel Services	2,036,705	2,075,028	2,100,862	2,203,777	2,081,171	2,224,888	21,111	0.96%
55010. Professional Services	$168,333	$244,579	$240,241	352,309	$259,210	276,519	(75,790)	-21.51%
55140. Publishing Services	$596	$890	$471	600	$600	600	0	0.00%
55160. Postage & Freight	$5,213	$5,773	$6,247	5,500	$5,500	5,500	0	0.00%
55200. Training	$4,377	$6,624	$6,470	11,210	$11,210	13,725	2,515	22.44%
55220. Dues and Subscriptions	$4,526	$10,342	$14,804	11,591	$11,591	11,591	0	0.00%
55240. Insurance and Bonding Services	$68,640	$63,169	$68,447	92,308	$92,308	92,308	0	0.00%
55260. Utilities	$565,661	$488,141	$579,887	630,000	$630,000	682,100	52,100	8.27%
55310. Examinations	$1,824	$2,007	$2,854	2,390	$2,390	2,390	0	0.00%
55320. Maintenance Services-Operating I	$10,705	$8,635	$9,473	12,785	$12,785	12,785	0	0.00%
55350. Rent - Clothing	$1,191	$1,365	$1,641	1,400	$1,400	1,400	0	0.00%
55360. Radio Equipment Services	$0	$161	$0	3,250	$3,250	3,250	0	0.00%
55390. Sidewalk Maintenance and Repair	$16,165	$6,750	$0	9,000	$10,515	12,000	3,000	33.33%
55420. Plant Maintenance Services	$190,631	$326,477	$398,395	559,700	$559,700	560,700	1,000	0.18%
55400. Storm Sewer Services	$70,482	$47,982	$25,325	65,000	$65,000	65,000	0	0.00%
55440. Lines and Systems Maintenance	$469,596	$355,073	$51,257	155,540	$121,000	185,500	29,960	19.26%
55630. State Filing Fee	$0	$0	$0	1,000	$1,000	1,000	0	0.00%
55680. Rent - Buildings and Equipment	$1,785	$204	$488	1,000	$1,000	1,000	0	0.00%
Contractual Services	1,579,725	1,568,171	1,406,001	1,914,583	1,788,459	1,927,368	12,785	0.67%
56000. Office Supplies	$319	$616	$1,207	2,380	$2,380	2,380	0	0.00%
56030. Landscape Materials	$1,551	$359	$129	1,200	$1,200	1,350	150	12.50%
56040. Motor Fuel & Lubricants	$32,443	$24,183	$40,659	44,600	$45,100	59,200	14,600	32.74%
56050. Computer Hardware & Software	$11,941	$23,984	$41,111	63,656	$35,038	53,969	(9,687)	-15.22%
56060. Small Tools and Equipment	$16,347	$22,316	$9,488	47,640	$43,840	52,300	4,660	9.78%
56070. Automotive Supplies	$57,022	$30,198	$97,218	67,900	$67,900	87,900	20,000	29.46%
56080. Public Works Materials	$41,841	$34,539	$27,970	44,200	$44,200	56,450	12,250	27.71%
56120. Clothing	$10,543	$11,073	$9,451	14,160	$14,160	14,160	0	0.00%
56140. Water Meter Parts	$55,730	$80,128	$71,863	105,625	$105,625	105,625	0	0.00%
56150. Fire Hydrants	$19,752	$27,198	$16,495	35,000	$35,000	35,000	0	0.00%
56160. Salt	$393,517	$408,273	$410,386	524,000	$500,000	542,000	18,000	3.44%
56170. Chemicals And Sealants	$50,162	$47,334	$67,634	136,520	$224,020	215,020	78,500	57.50%
56180. Laboratory Supplies	$7,989	$7,960	$9,751	8,000	$10,500	12,500	4,500	56.25%
56220. Water Tap Materials	$20,635	$15,949	$24,627	23,500	$23,500	23,500	0	0.00%
56320. Operating Supplies	$4,946	$3,518	$7,641	7,700	$7,700	7,700	0	0.00%
56420. Plant Maintenance Supplies	$96,355	$81,933	$88,980	100,600	$100,735	111,600	11,000	10.93%
56950. Stationery and Printing	$2,324	$9	$706	1,470	$1,470	1,470	0	0.00%
Materials & Supplies	823,417	819,570	925,318	1,228,151	1,262,368	1,382,124	153,973	12.54%
80115. Corona Virus Pandemic	1,352	1,283	0	0	0	0	0	0.00%
Total - Water & Sewer Operations	$4,443,199	$4,464,052	$4,432,181	$5,346,511	$5,131,998	$5,534,380	187,869	3.51%

ACCOUNT INFORMATION

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

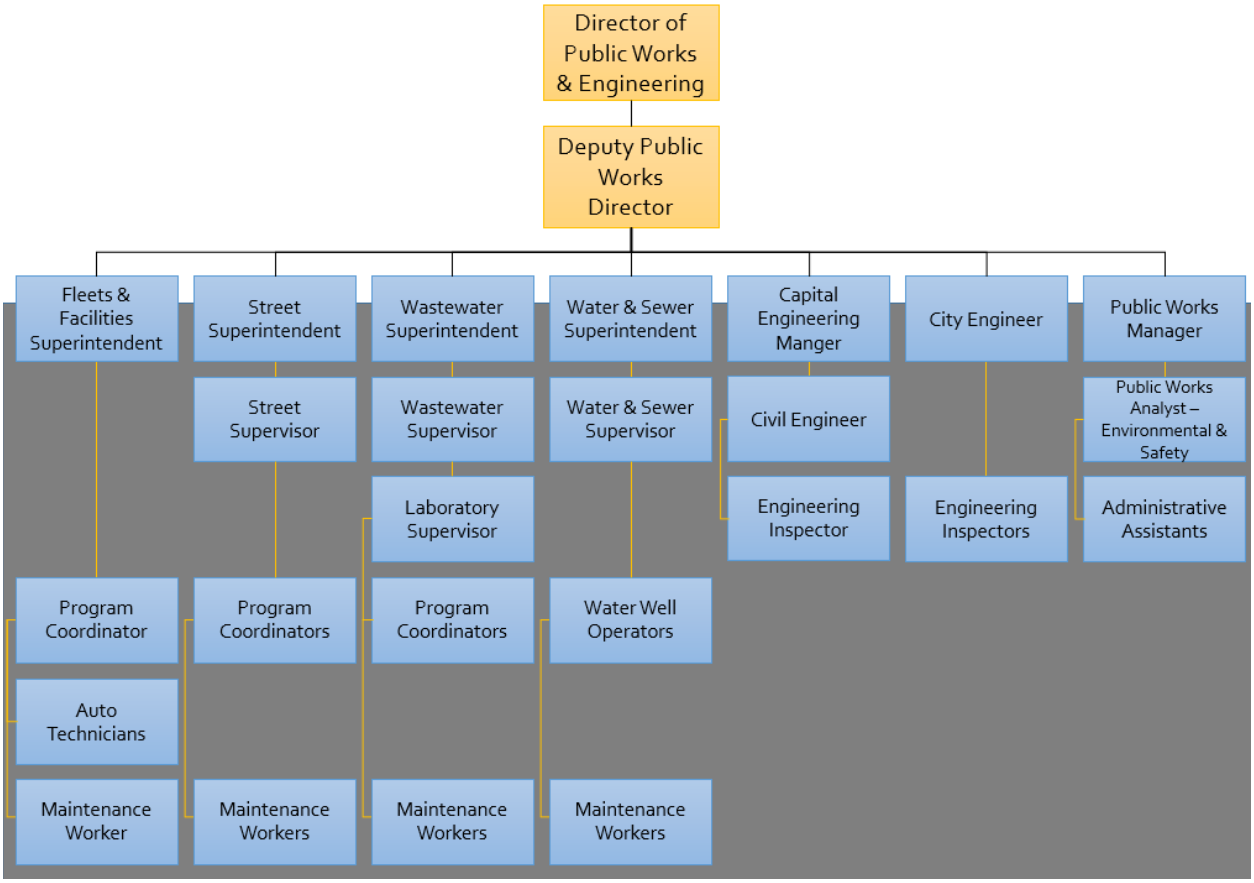
- The Illinois Municipal Retirement Fund (IMRF), is a defined benefit retirement plan that provides retirement, survivor, disability and death benefits to municipal government employees in Illinois. It is governed by Article 7 of the Illinois Pension Code. Employer contributions to the pension plan are calculated by the IMRF and fluctuate based on demographic changes and investment rate of return. The City's contribution rate for 2023 is 9.56% of covered payroll.
- Professional Services was decreased due to GIS services being consolidate into the Information Technology budget.
- The amount budgeted for Utilities has been increased to reflect rising electricity and natural gas costs.
- Funds budgeted for Lines and Systems Maintenance have been increased due to projected cost emergency lead service line replacements as mandated by the State of Illinois.
- Funds budgeted for Lines and Systems Maintenance have increased. The increase best reflects amounts for emergency lead service line replacements.
- Motor Fuel & Lubricant was increased due to the projected cost of gasoline and diesel.
- Small Tools and Equipment was increased due to budgeted purchases of a backhoe tamper and a trenchbox.
- The increased amount for Public Works Materials best reflects the anticipated cost of gravel, asphalt and cement need for FY2023/24.
- Additional funds have been budgeted in the Salt account to reflect the current cost of salt.
- Chemicals and Sealants was increased due to rising costs of water treatment chemicals.
- Plant Maintenance Supplies was increased due to budgeted amounts for sentinel dialers to replace the current landline dialers.

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 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 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
Program Coordinator	1.00	1.00	1.00	1.00	2.00	2.00
WW Facility Operator	2.00	2.00	2.00	2.00	1.00	1.00
Maintenance Worker	3.00	7.00	7.00	7.00	7.00	7.00
Total FTE - Water & Sewer Fund	9.00	13.00	13.00	13.00	13.00	13.00

The above chart shows staff assigned to the Water & Sewer Division in FY2023/24. No new positions are anticipated for the division.

ACCOMPLISHMENTS

- Prepare engineering for the following projects:
  - Lift Station #12 Generator Replacement and UST Removal Project
  - Lift Station #14 Rehab Project
  - Lift Station #20 Generator and Lift Station Control Panel Replacement Project
  - Lift Station #6 Reconstruction Project
  - WWTP#2 Headworks Feasibility Study
  - WWTP#2 UV Disinfection System Replacement Project

  On track. Projects have been initiated and staff are working with vendors to complete.
- Manage construction for the following projects:
  - Lift Station #12 Generator Replacement and UST Removal Project
  - Lift Station #14 Rehab Project
  - Lift Station #16 Rehab Project
  - Lift Station CISCO Radio Replacement Project
  - Lift Station Roof Replacements (FY24 too)
  - WWTP#2 UV Disinfection System Replacement Project
  - Complete an asset management inventory and prioritization tool transfer to the new full-scale PW asset management software.

On track. Projects have been initiated and staff are working with vendors to complete. Some of the projects have been pushed to FY 2023/24 due to supply chain issues.

- Provide training opportunities for all staff utilizing experienced employees and outside resources.

  On track. Divisional staff continues to cross-train which ensures adequate coverage of internal services. One Program Coordinator is enrolled in IPSI training.

- Continual review and assessment of maintenance activities to minimize sanitary sewer overflows and basement backups.

  On track. Staff continues to use technology when able to track and document activities.

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.

On Track. These goals are ongoing and reviewed on a continual basis.

Wastewater Lift Stations

- 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.

On Track. These goals are ongoing and reviewed on a continual basis.

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.

On Track. These goals are ongoing and reviewed on a continual basis.

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.

  On Track. These goals are ongoing and reviewed on a continual basis.

- 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.

  On track. This project will be completed in FY23.

- 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.

  On track. This project was bid during winter of 2021 and anticipated to be complete in FY23.

- Complete and oversee the Lift Station #19 emergency generator replacement project scheduled for FY 2021-2022. These upgrades are needed to reduce incidents of inferior operations and sanitary sewer overflows.

  On track. This project was bid during winter of 2021 and anticipated to be complete in FY23.

- 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.

  On track. This project will be completed in FY22.

OBJECTIVES

- Initiate and complete engineering and design for the following projects:
  - Lift Station #12 Generator Replacement and UST Removal Project
  - Lift Station #14 Rehab Project
  - Lift Station #20 Generator and Lift Station Control Panel Replacement Project
  - Lift Station #6 Reconstruction Project
  - WWTP#2 Headworks Feasibility Study
  - WWTP#2 UV Disinfection System Replacement Project

- Initiate construction and management for the following projects:
    - Lift Station #12 Generator Replacement and UST Removal Project
    - Lift Station #14 Rehab Project
    - Lift Station #16 Rehab Project
    - Lift Station CISCO Radio Replacement Project
    - Lift Station Roof Replacements (FY24 too)
    - WWTP#2 UV Disinfection System Replacement Project
- Provide training opportunities for all staff utilizing experienced employees and outside resources.
- Continual review and assessment of maintenance acitivities to minimize sanitary sewer overflows and basement backups.

ANNUAL BUDGET

Account	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
54110. Wages-Full Time Employees	$789,541	$1,015,614	$1,027,515	$1,093,887	$1,017,849	$1,128,022	$34,135	3.12%
54115. Wages-Part Time Employees	10,541	0	0	0	0	0	0	0.00%
54150. Wages-Overtime	41,021	54,552	66,386	131,240	88,120	111,240	(20,000)	-15.24%
54200. Group Insurance	196,125	287,863	260,961	306,138	306,138	299,796	(6,342)	-2.07%
54301. Employer's Social Security	61,094	78,515	80,503	93,722	84,607	94,804	1,082	1.15%
54302. Employer's IMRF	94,670	141,089	138,785	146,158	131,942	118,474	(27,684)	-18.94%
54303. Employer's Medicare	0	0	0	0	0	0	0	0.00%
Personnel Services	1,192,992	1,577,633	1,574,150	1,771,145	1,628,656	1,752,336	(18,809)	-1.06%
55010. Professional Services	133,980	70,366	83,963	134,650	134,650	158,650	24,000	17.82%
55080. Pest Control Services	2,769	2,212	2,121	2,600	2,600	2,600	0	0.00%
55140. Publishing Services	973	598	676	450	450	450	0	0.00%
55160. Postage & Freight	458	863	464	1,000	1,000	1,000	0	0.00%
55200. Training	9,479	10,408	22,184	15,325	12,525	14,243	(1,082)	-7.06%
55220. Dues and Subscriptions	6,770	14,163	10,368	16,629	16,629	19,829	3,200	19.24%
55240. Insurance and Bonding Services	26,623	32,129	34,439	55,511	55,511	55,511	0	0.00%
55260. Utilities	396,728	384,085	365,079	390,300	390,300	400,300	10,000	2.56%
55310. Examinations	1,167	2,755	1,218	1,812	1,812	1,812	0	0.00%
55360. Radio Equipment Services	0	0	0	700	700	700	0	0.00%
55420. Plant Maintenance Services	464,174	560,242	462,492	523,213	523,133	659,533	136,320	26.05%
55630. State Filing Fee	47,500	51,000	47,500	48,500	48,500	48,500	0	0.00%
55680. Rent - Buildings and Equipment	910	404	6,189	11,000	11,000	11,000	0	0.00%
Contractual Services	1,091,529	1,129,224	1,036,693	1,201,690	1,198,810	1,374,128	172,438	14.35%
56000. Office Supplies	5,249	4,258	7,110	5,630	5,630	5,630	0	0.00%
56030. Landscape Materials	2,945	5,777	3,179	2,500	2,500	2,500	0	0.00%
56040. Motor Fuel & Lubricant	16,704	17,360	37,606	21,615	21,615	21,615	0	0.00%
56050. Computer Hardware & Software	21,710	10,228	20,485	16,595	15,095	16,595	0	0.00%
56060. Small Tools and Equipment	36,313	36,529	24,005	32,140	32,140	15,640	(16,500)	-51.34%
56070. Automotive Supplies	11,663	7,373	18,476	20,175	20,175	20,175	0	0.00%
56120. Clothing	9,498	13,697	15,012	13,575	13,575	13,575	0	0.00%
56170. Chemicals And Sealants	227,322	295,332	310,150	293,000	293,000	334,000	41,000	13.99%
56180. Laboratory Supplies	32,550	26,462	17,263	26,467	26,467	19,567	(6,900)	-26.07%
56420. Plant Maintenance Supplies	249,702	276,825	285,935	281,970	277,970	219,970	(62,000)	-21.99%
Materials & Supplies	613,657	693,841	739,220	713,667	708,167	669,267	(44,400)	-6.22%
80115. Corona Virus Pandemic	149	6,390	0	0	0	0	0	0.00%
Total - Wastewater Treatment	$2,898,327	$3,407,089	$3,350,063	$3,686,502	$3,535,633	$3,795,731	109,229	2.96%

ACCOUNT INFORMATION

For definitions 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 2023 is 9.56% of covered payroll.
- The budgeted amount in the Professional Services account increased due to costs for a concrete structure analysis program, NPDES permit renewal application assistance, roof replacement consultant services.
- The amount budgeted for Utilities has been increased to reflect the anticipated costs for electricity and natural gas.
- The Plant Maintenance Services increased due to anticipated costs for variety of services including anode protection of metal structure, lift station #21 MCC upgrade and stationary generator repairs.
- Additional funds have been budgeted in the Dues and Subscriptions account account. This is due to lift station senital back up dialer annual subscription.
- Chemicals and Sealants increased due to projected costs for deodorized solutions for both plants, disinfection chemicals, liquid alum and polymer.
- Funds budgeted for Plant Maintenance Supplies have decreased. The decrease best reflects amounts expended in FY 2022/23 on replacement equipment 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 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
REVENUES								
46510. Connection Fees	$0	$0	$0	$0	$0	$0	$0	0.00%
Total User Fees	0	0	0	0	0	0	0	0.00%
47010. Interest Income	490	0	0	0	0	0	0	0.00%
Total Interest Income	490	0	0	0	0	0	0	0.00%
Total Revenues	$490	$0	$0	$0	$0	$0	$0	0.00%
EXPENDITURES								
City Administration	$8,077	$1,737	$1,653	$2,000	$1,748	$2,000	$0	0.00%
Debt Service								
2009A GO Bonds	981,206	0	0	0	0	0	$0	0.00%
2012 GO Bonds (Refunding)	243,695	0	0	0	0	0	$0	0.00%
2012 GO Bonds (New)	264,711	264,961	265,127	265,128	265,128	261,134	(3,994)	-1.51%
2013 GO Bonds	700,463	702,625	703,275	703,400	703,400	0	(703,400)	-100.00%
2014 GO Bonds	1,012,213	1,009,613	1,008,350	494,400	494,400	0	(494,400)	-100.00%
2015 GO Note	238,392	238,875	239,250	234,520	234,520	234,788	268	0.11%
2019A GO Bonds	0	193,958	139,650	139,650	139,650	139,650	0	0.00%
2019B GO Bonds	0	323,465	381,706	350,060	350,060	1,137,766	787,706	225.02%
2022A GO Bonds	0	0	0	576,479	782,660	256,125	(320,354)	100.00%
2022B GO Bonds	0	0	0	0	136,659	236,525	236,525	100.00%
2022C GO Bonds	0	0	0	0	572,360	660,360	660,360	100.00%
IEPA Wastewater Loan (WWTP #2 & #3)	892,485	892,485	892,486	892,486	892,486	892,486	0	0.00%
IEPA Water Loan A (WTP #2)	0	0	0	496,874	0	496,874	0	0.00%
Total Expenditures	$4,341,241	$3,627,719	$3,631,497	$4,154,997	$4,573,071	$4,317,708	$162,711	3.92%
Revenues Over (Under) Expenses before Other Financing Sources (Uses)	($4,340,751)	($3,627,719)	($3,631,497)	($4,154,997)	($4,573,071)	($4,317,708)		

ANNUAL BUDGET (CONTINUED)

Account	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
OTHER FINANCING SOURCES (USES)								
Bond Proceeds	$715,400	$0	$0	$0	$0	$0		
Bond Premium (Discount)	85,362	0	0	0	0	0		
Transfer In								
Water & Sewer Fund	3,539,988	3,627,269	3,631,497	4,154,997	4,448,938	4,317,708		
Transfer Out								
Water & Sewer Fund	0	0	0	0	0	0		
Total Other Financing Sources (Uses)	$4,340,751	$3,627,269	$3,631,497	$4,154,997	$4,448,938	$4,317,708		
Change in Payables/Receivables	40,268	$1,645	$0	$0	$0	$0		
Net Change in Cash	$40,267	$1,195	(1)	$0	(124,133)	$0		
Beginning Cash Balance	$82,672	$122,939	124,134	0	124,133	($0)		
Ending Cash Balance	$122,939	124,134	124,133	$0	($0)	($0)		

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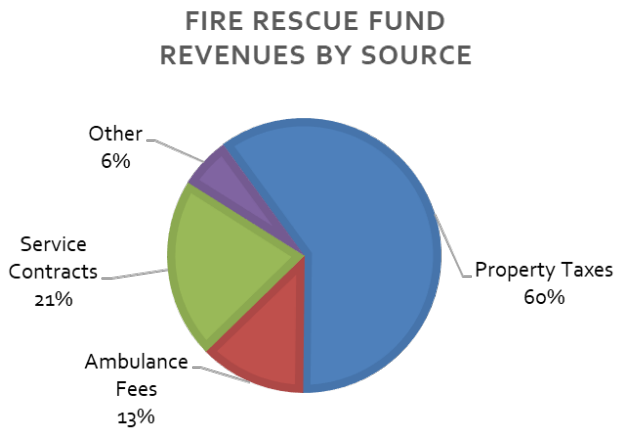
ANNUAL BUDGET

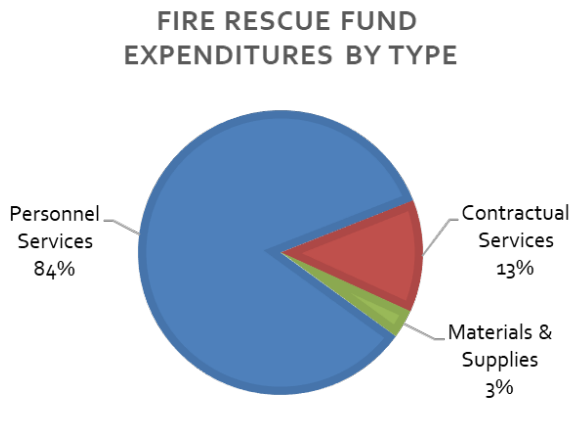
FISCAL YEAR 2023/24

FIRE RESCUE FUND

ANNUAL BUDGET SUMMARY

Account	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
REVENUES								
40050. Property Tax - Fire/Rescue	$6,599,958	$6,838,859	$6,837,798	$6,913,157	$6,938,933	$7,348,000	$434,843	6.29%
41900. Grant Proceeds - Other	0	0	3,750	0	0	0	0	0.00%
45050. Alarm System Monitoring Fees	404,512	410,745	423,940	410,000	435,000	425,000	15,000	3.66%
45500. Ambulance Services	1,302,538	1,454,089	1,677,236	1,404,592	1,698,730	1,533,150	128,558	9.15%
45505. Supplemental Transport Fees	0	0	574,895	100,000	450,000	200,000	100,000	0.00%
45510. Fire Recovery Fees	20,963	16,771	16,939	10,000	9,728	10,000	0	0.00%
45550. Intergovernmental Services	2,408,402	2,438,422	2,461,444	2,523,313	2,527,543	2,594,517	71,204	2.82%
47010. Interest Income	63,081	3,583	105,583	40,000	63,010	40,000	0	0.00%
48110. Capital Facility Fees	78,343	210,415	87,675	50,000	115,000	50,000	0	0.00%
48125. Impact Fees	0	0	1,571	0	240	0	0	0.00%
48950. Reimbursements	94,496	21,375	12,642	10,000	0	10,000	0	0.00%
48990. Miscellaneous Income	6,796	2,143	1,506	2,000	190	500	(1,500)	-75.00%
48995. Gain on Sale of Assets	38,425	10,636	8,200	0	0	0	0	0.00%
80115. Corona Virus Pandemic	10,496	786,486	13,429	0	0	0	0	0.00%
81000. State Fire Marshall Training	0	916	2,690	0	2,690	0	0	0.00%
82510. Starcom 21 (McHenry ETSB)	0	75,571	49,422	0	0	0	0	0.00%
Total Revenues	$11,030,742	$12,271,511	$12,278,721	$11,463,062	$12,241,064	$12,211,167	$748,105	6.53%
EXPENDITURES								
Fire Rescue	$10,481,559	$10,724,295	$10,827,533	$11,692,687	$11,534,459	$11,901,420	$208,733	1.79%
Total Expenditures	$10,481,559	$10,724,295	$10,827,533	$11,692,687	$11,534,459	$11,901,420	$208,733	1.79%
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	$549,182	$1,547,216	$1,451,188	($229,625)	$706,605	$309,747		
OTHER FINANCING SOURCES (USES)								
Transfer Out								
Capital Replacement Fund	($693,459)	($518,597)	($446,617)	$0	$0	$0		
Change in IRMA Reserve	0	0	0	0	0	0		
Total Other Financing Sources (Uses)	($693,459)	($518,597)	($446,617)	$0	$0	$0		
Net Change in Fund Balance	($144,277)	$1,028,619	$1,004,572	($229,625)	$706,605	$309,747		
Beginning Fund Balance	$4,547,493	$4,483,216	$5,511,834	$6,289,369	$6,516,406	$7,223,010		
Prior Period Adjustment	80,000	0	0	0	0	0		
Ending Balance	$4,483,216	$5,511,834	$6,516,406	$6,059,744	$7,223,010	$7,532,757		
Restricted or Assigned Fund Balance	(1,936,820)	(778,575)	(636,625)	(1,211,453)	(404,203)	(732,998)		
Available Fund Balance	$2,546,396	$4,733,259	$5,879,781	4,848,291	$6,818,807	6,799,759		

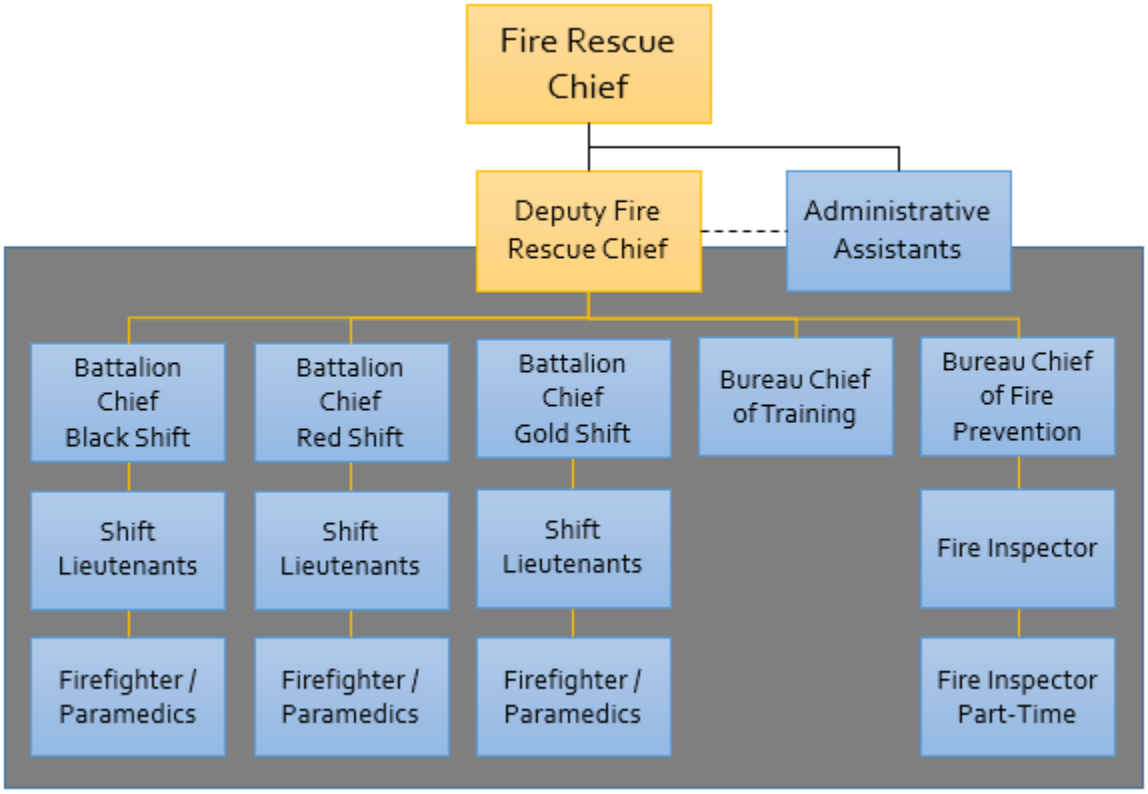




STATEMENT OF ACTIVITIES

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 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 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

- Seek approval from City Council to implement recommendations from the Operations and Utilization study beginning in FY 2023/24.

  On track. Report is in final draft form. An executive summary of recommendations is being prepared.

- Ensure National Incident Management System (NIMS) compliance of City employees based upon their current job requirements.

  On track. Those employees that were promoted or employed are obtaining the necessary NIMS certificates.

- Replace apparatus under the schedule of the capital improvement plan.

  Held. Delays in supply chain are affecting our ability to obtain replacement appatratus on our currently adopted schedule.

- Replace CLWAN head end equipment.

  Behind. Project requires the development of an RFP after consulting with our legal counsel. Supply chain issues may delay installation until FY 2023/24.

- Replace fire station alerting system head end equipment.

  Completed. Installation will take place in January 2023.

- Obtain ambulance cot power load system for sixth ambulance in coordination with ambulance purchase and seek grant support for purchase through IRMA.

  Held. Purchase of the power load system was to be done in coordination with a new ambulance purchase, which was held due to supply chain issues and increased pricing above previous market value of the ambulance.

- Purchase updated dive rescue buoancy compensators to complete equipment upgrades for team members.

  Completed. In service of the new equipment is scheduled for January 2023.

OBJECTIVES

- Implement identified recommendations from the Operations and Utilization study beginning in FY 2023/24.
- Replace apparatus under the schedule of the capital improvement plan.
- Obtain ambulance cot power load system for sixth ambulance in coordination with ambulance purchase and seek grant support for purchase through IRMA.
- Implement Blue Card certification for all Fire Rescue members to enhance our incident management system.
- Obtain subscription to Lexipol for policy manual development and maintenance.
- Provide additional personal protective equipment to enhance our member's safety.

ANNUAL BUDGET

Account	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
54110. Wages-Full Time Employees	$7,085,725	$7,355,376	$7,073,446	$7,727,690	$6,993,120	$7,797,742	$70,052	0.91%
54115. Wages-Part Time Employees	25,791	22,514	32,713	31,339	37,951	39,304	7,965	25.42%
54150. Wages-Overtime	409,050	440,303	788,851	555,400	1,113,700	600,710	45,310	8.16%
54200. Group Insurance	1,369,748	1,389,995	1,455,422	1,533,297	1,533,297	1,565,099	31,802	2.07%
Personnel Services	8,890,314	9,208,188	9,350,432	9,847,726	9,678,068	10,002,855	155,129	1.58%
55010. Professional Services	559,564	461,773	505,511	534,114	539,014	530,000	(4,114)	-0.77%
55040. Annual Audit Services	3,500	4,486	4,543	4,679	4,679	4,819	140	2.99%
55140. Publishing Services	65	800	1,133	1,000	1,000	1,000	0	0.00%
55160. Postage & Freight	1,371	1,213	1,531	1,500	1,500	1,500	0	0.00%
55200. Training	33,053	22,696	26,439	67,770	45,870	67,170	(600)	-0.89%
55220. Dues and Subscriptions	13,595	17,475	32,419	53,675	50,162	51,316	(2,359)	-4.39%
55240. Insurance and Bonding Services	335,296	335,934	312,810	470,188	470,188	470,188	0	0.00%
55260. Utilities	44,237	43,186	3,372	23,185	23,185	23,185	0	0.00%
55300. Maintenance Services-Buildings & Offices	73,612	75,184	40,681	57,800	49,585	57,600	(200)	-0.35%
55310. Examinations	6,915	26,180	23,712	25,420	22,475	25,647	227	0.89%
55320. Maintenance Services-Operating Equip.	46,389	47,809	40,111	55,150	61,501	72,150	17,000	30.83%
55340. Maintenance Services-Office Equipment	394	530	886	800	800	800	0	0.00%
55360. Radio Equipment Services	139,009	148,874	173,214	207,485	207,885	209,285	1,800	0.87%
Contractual Services	1,257,000	1,186,140	1,166,362	1,502,766	1,477,844	1,514,660	11,894	0.79%
56000. Office Supplies	10,255	6,982	3,431	7,250	7,250	7,250	0	0.00%
56020. Cleaning Supplies	4,251	2,941	2,639	7,000	4,500	7,500	500	7.14%
56040. Motor Fuel & Lubricants	53,592	41,120	75,140	55,275	93,303	95,000	39,725	71.87%
56050. Computer Hardware & Software	27,611	19,124	12,837	13,840	14,040	24,425	10,585	76.48%
56060. Small Tools and Equipment	94,266	33,130	46,986	77,175	67,775	50,775	(26,400)	-34.21%
56070. Automotive Supplies	100,056	81,551	88,637	98,280	98,204	105,480	7,200	7.33%
56120. Clothing	32,219	61,425	49,689	83,375	93,475	93,475	10,100	12.11%
58900. Miscellaneous	11,996	83,695	125	0	0	0	0	0.00%
Materials & Supplies	334,246	329,968	279,483	342,195	378,547	383,905	41,710	12.19%
80115. Corona Virus	0	0	31,256	0	0	0	$0	0.00%
Total - Fire Rescue	**$10,481,559**	**$10,724,295**	**$10,827,533**	**$11,692,687**	**11,534,459**	**11,901,420**	**$208,733**	**1.79%**

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 increase in Overtime reflects anticipated increases per the collective bargaining agreement, fire investigations, and minimum staffing.
- Funds budgeted for Professional Services have been increased. This increase accounts for increased costs the SEECOM service fee and GIS maintenance services.
- Funds budgeted for Dues and Subscriptions have decreased from last year with anticipated decreases in STARCOM 21 radio system access charges and fire code subscription program changes.
- An increase has been budgeted in the Operating Equipment Maintenance to account for the addition of power load cot system preventative maintenance for 5 ambulances, oxygen use, and SCBA repairs.
- Funds for Motor Fuel & Lubricants have been increased from the previous year due to costs rising fuel costs.
- Funds budgeted for Computer Hardware & Software have increased to reflect the an increase from the previous year due to the addition of the Lexipol access for policy manual development and maintenance.
- Funds budgeted for Small Tools and Equipment have decreased from last year due to the back up data center suppression system project at Fire Station 3 being completed in the previous year.
- Funds for Automotive Supplies have been increased from the previous year due to the addition of fire hose testing services being incorporated for the first time.
- The increase in Clothing reflects anticipated costs to outfit new personnel with uniforms and personal protective gear to meet current staffing allowances.

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2023/24

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.

Capital acquisition and replacement projects are accounted for in the Capital & Equipment Replacement Fund of the City. Capital acquisition and replacement includes road improvement project funded through the Motor Fuel Tax receipts.

ANNUAL BUDGET SUMMARY

Account	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
REVENUES								
41210. Motor Fuel Tax - IL	$1,511,370	$1,535,415	$1,677,201	$1,702,921	$1,626,393	$1,680,249	($22,672)	-1.33%
41700. Grant Proceeds - State of IL								
IDOT (IL 176/Oak Traffic Signal)	0	0	0	15,000	0	165,000	150,000	1000.00%
IDOT LED Traffic Signal Upgrade	0	0	0	49,500	0	15,000	(34,500)	-69.70%
Rebuild Illinois Funds	0	1,342,562	895,041	895,041	447,521	0	(895,041)	-100.00%
47010. Interest Income	525,725	47,995	28,528	20,000	0	20,000	0	0.00%
47990. Unrealized Gain/Loss on Invest	(368,445)	(24,598)	(302,386)	0	0	0	0	0.00%
48950. Reimbursements	332,445	51,550	2,010	0	0	0	0	0.00%
Willow Creek (Main/CL Ave)	(8,845)	0	0	0	0	0	0	0.00%
McHenry County (Prairie Trail)	0	0	0	37,000	0	49,035	12,035	32.53%
McHenry County (US 14/Virginia)	141,340	0	0	0	0	0	0	0.00%
McHenry County (Huntley Crossing)	0	(2,355)	0	0	0	0	0	0.00%
Total Revenues	$2,133,589	$2,950,569	$2,300,394	$2,719,462	$2,073,914	$1,929,284	($790,178)	-29.06%
EXPENDITURES								
Public Works	$656,045	$702,175	$507,460	$918,600	$751,330	$960,500	$41,900	4.56%
2023 Debt Service - 20 Yr @ 4%	0	0	0	0	0	0	0	0.00%
Total Expenditures	$656,045	$702,175	$507,460	$918,600	$751,330	$960,500	$41,900	4.56%
Revenues Over (Under) Expenditures	$1,477,544	$2,248,393	$1,792,934	$1,800,862	$1,322,584	$968,784		

ANNUAL BUDGET SUMMARY (CONTINUED)

Account	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
REVENUES								
Total Revenues	$2,133,589	$2,950,569	$2,300,394	$2,719,462	$2,073,914	$1,929,284	($790,178)	-29.06%
EXPENDITURES								
Total Expenditures	$656,045	$702,175	$507,460	$918,600	$751,330	$960,500	$41,900	4.56%
Revenues Over (Under) Expenditures	$1,477,544	$2,248,393	$1,792,934	$1,800,862	$1,322,584	$968,784		
OTHER FINANCING SOURCES (USES)								
Transfer Out								
Capital Replacement Fund	(1,752,219)	(336,554)	(1,433,650)	(3,877,139)	(2,720,436)	(6,335,832)		
Total Other Financing Sources (Uses)	($1,752,219)	($336,554)	($1,433,650)	($3,877,139)	($2,720,436)	($6,335,832)		
Net Change in Fund Balance	($274,675)	$1,911,839	$359,285	($2,076,277)	($1,397,852)	($5,367,048)		
Beginning Fund Balance	$6,526,615	$6,251,940	$8,163,779	$7,835,904	$8,523,063	$7,125,211		
Ending Fund Balance	$6,251,940	$8,163,779	$8,523,063	$5,759,627	$7,125,211	$1,758,163		
Restricted or Assigned Fund Balance	(6,251,940)	(8,163,779)	(8,523,063)	(5,759,627)	(7,125,211)	(1,758,163)		
Available Fund Balance	($0)	$0	$0	$0	$0	$0		

ANNUAL BUDGET

Account	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
55010. Professional Services	$5,898	$6,101	$7,543	$55,600	$7,170	$57,500	$1,900	3.42%
55330. Traffic Signal Maintenance Serv.	69,593	59,353	64,202	90,000	102,000	115,000	25,000	27.78%
55410. Street Lights Services	26,060	42,045	26,807	40,000	55,000	55,000	15,000	37.50%
Contractual Services	101,551	107,499	98,552	185,600	164,170	227,500	41,900	22.58%
56160. Salt	554,494	594,676	408,908	733,000	587,160	733,000	0	0.00%
Materials & Supplies	554,494	594,676	408,908	733,000	587,160	733,000	0	0.00%
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	$656,045	$702,175	$507,460	$918,600	$751,330	$960,500	$41,900	4.56%

ACCOUNT INFORMATION

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

- The City received its final Rebuild Illinois distribution from the State of Illinois in FY2022/23.
- The fiscal year 2023/24 transfer to the Capital and Equipment Replacement Fund provides funding for the following:
    - Dole Avenue reconstruction
    - Cog Circle reconstruction
    - Intersection improvements at Three Oaks, Lutter and Sands roads
    - Traffic signal replacements
    - Oak Street pedestrian improvements
    - Main Street pedestrian connection
    - Annual resurfacing program
    - 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 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
REVENUES								
40060. Property Tax - Streets	$432,397	$430,259	$440,828	$440,000	$453,010	$453,000	$13,000	2.95%
42010. Vehicle Licenses	190,666	178,874	164,003	170,000	150,837	170,000	0	0.00%
47010. Interest Income	920	103	124	0	100	100	100	0.00%
48950. Reimbursements	510	0	1,045	0	513	0	0	0.00%
48990. Miscellaneous Income	7,315	0	0	0	0	0	0	0.00%
Total Revenues	$631,808	$609,236	$606,001	$610,000	$604,460	$623,100	$13,100	2.15%
EXPENDITURES								
Administration	59,304	52,671	39,737	58,780	43,277	50,750	(8,030)	-13.66%
Total Expenditures	$59,304	$52,671	$39,737	$58,780	$43,277	$50,750	($8,030)	-13.66%
Revenues Over (Under) Expenditures	$572,504	$556,564	$566,263	$551,220	$561,183	$572,350		
OTHER FINANCING SOURCES (USES)								
Transfer Out								
Capital Replacement Fund	(545,475)	(533,530)	(556,520)	(551,220)	(620,990)	(572,350)		
Total Other Financing Sources (Uses)	($545,475)	($533,530)	($556,520)	($551,220)	($620,990)	($572,350)		
Net Change in Fund Balance	$27,029	$23,034	$9,743	$0	($59,807)	$0		
Beginning Fund Balance	$0	$27,029	$50,063	$0	$59,807	$0		
Ending Fund Balance	$27,029	$50,063	$59,807	$0	$0	$0		
Restricted or Assigned Fund Balance	(27,029)	(50,063)	(59,807)	$0	$0	$0		
Available Fund Balance	$0	$0	$0	$0	$0	$0		

ANNUAL BUDGET

Account	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
55010. Professional Services	$43,961	$35,444	$30,279	$38,080	$28,916	$30,050	($8,030)	-21.09%
55160. Postage & Freight	10,802	13,009	8,774	15,500	8,900	15,500	0	0.00%
Contractual Services	54,763	48,452	39,053	53,580	37,816	45,550	(8,030)	-14.99%
56950. Stationery and Printing	4,541	4,219	684	5,200	5,461	5,200	0	0.00%
Materials & Supplies	4,541	4,219	684	5,200	5,461	5,200	0	0.00%
Total - Administration	$59,304	$52,671	$39,737	$58,780	$43,277	$50,750	($8,030)	-13.66%

ACCOUNT INFORMATION

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

- The fiscal year 2023/24 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 a third party firm, which provides 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 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
REVENUES								
40070. Property Tax - Crossing Guards	54,889	54,907	54,904	55,010	55,010	71,900	$16,890	30.70%
47010. Interest Income	985	131	150	100	108	100	0	0.00%
48950. Reimbursements	55,559	30,821	63,542	55,000	67,331	71,900	16,900	30.73%
Total Revenues	$111,433	$85,859	$118,596	$110,110	$122,449	$143,900	$33,790	30.69%
EXPENDITURES								
Police Department	$90,341	$61,641	$127,084	$110,000	$134,662	$143,799	$33,799	30.73%
Total Expenditures	$90,341	$61,641	$127,084	$110,000	$134,662	$143,799	$33,799	30.73%
Net Change in Fund Balance	$21,092	$24,218	($8,489)	$110	($12,213)	$101		
Beginning Fund Balance	$81,770	$102,862	$127,080	$128,427	$118,591	$106,378		
Ending Fund Balance	$102,862	$127,080	$118,591	$128,537	$106,378	$106,479		
Restricted or Assigned Fund Balance	(102,862)	(127,080)	(118,591)	(128,537)	(106,378)	(106,479)		
Available Fund Balance	$0	$0	$0	$0	$0	$0		

ANNUAL BUDGET

Account	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
55010. Professional Services	90,341	61,641	127,084	110,000	134,662	143,799	$33,799	30.73%
Contractual Services	90,341	61,641	127,084	110,000	134,662	143,799	$33,799	30.73%
Total - Police Department	$90,341	$61,641	$127,084	$110,000	$134,662	$143,799	$33,799	30.73%

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 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
REVENUES								
40080. Property Tax- IMRF	$848,226	$848,502	$739,056	$750,003	$749,027	$772,510	$22,507	3.00%
40090. Property Tax - FICA	723,495	723,730	442,030	345,915	345,463	500,000	154,085	44.54%
47010. Interest Income	19,072	1,986	1,934	2,500	1,881	2,000	(500)	-20.00%
Total Revenues	$1,590,794	$1,574,218	$1,183,020	$1,098,418	$1,096,371	$1,274,510	$176,092	16.03%
EXPENDITURES								
City Administration	$1,431,964	$1,506,482	$1,510,738	$1,628,051	$1,451,714	$1,526,472	($101,579)	-6.24%
Total Expenditures	$1,431,964	$1,506,482	$1,510,738	$1,628,051	$1,451,714	$1,526,472	($101,579)	-6.24%
Net Change in Fund Balance	$158,830	$67,736	($327,718)	($529,633)	($355,343)	($251,962)		
Beginning Fund Balance	$1,593,753	$1,752,584	$1,820,320	$1,459,430	$1,492,602	$1,137,259		
Ending Fund Balance	$1,752,584	$1,820,320	$1,492,602	$929,797	$1,137,259	$885,297		
Restricted or Assigned Fund Balance	(1,752,584)	(1,820,320)	(1,492,602)	(929,797)	(1,137,259)	(885,297)		
Available Fund Balance	($0)	$0	$0	$0	$0	$0		

ANNUAL BUDGET

Account	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
54301. Employer's FICA	$674,983	$659,386	$684,816	$786,555	$696,660	$820,123	$33,568	4.27%
54302. Employer's IMRF	756,980	847,096	825,922	841,496	755,054	706,349	($135,147)	-16.06%
Personnel Services	1,431,964	1,506,482	1,510,738	1,628,051	1,451,714	1,526,472	($101,579)	-6.24%
Total - City Administration	$1,431,964	$1,506,482	$1,510,738	$1,628,051	$1,451,714	$1,526,472	($101,579)	-6.24%

ACCOUNT INFORMATION

For definitions 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 2023 is 9.56%.

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 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
REVENUES								
4XXXX. Employee Contributions	$0	$659,864	$679,586	$723,987	$682,292	$705,300	(18,687)	-2.58%
4XXXX. Cobra, Retiree Contributions	0	$236,860	$314,158	267,608	360,391	396,948	129,340	48.33%
47010. Interest Earnings	0	164	444	120	747	500	380	316.67%
48950. Reimbursements								
Wellness Program	0	32,390	16,250	24,900	8,300	24,500	(400)	-1.61%
48990. Miscellaneous Income	0	144,101	67,214	0	5,371	0	0	0.00%
4XXXX. Internal Service Charges								
General Fund	0	2,363,342	2,392,142	2,534,113	2,544,435	2,414,775	(119,338)	-4.71%
Wellness / Admin Fees				10,322		10,620	298	2.88%
Fire Rescue Fund	0	1,389,995	1,455,422	1,528,136	1,533,297	1,559,635	31,499	2.06%
Wellness / Admin Fees				5,161		5,464	303	5.87%
Water & Sewer Fund	0	686,304	671,401	730,132	732,749	711,448	(18,684)	-2.56%
Wellness / Admin Fees				2,617		2,616	(1)	-0.02%
Library	0	429,939	454,703	483,235	448,837	472,025	(11,210)	-2.32%
Total Revenues	$0	$5,942,959	$6,051,320	$6,310,331	$6,316,419	$6,303,831	(6,500)	-0.10%
EXPENDITURES								
City Administration	0	5,535,906	5,707,443	6,300,553	5,814,466	6,293,851	(6,702)	-0.11%
Total Expenditures	$0	$5,535,906	$5,707,443	$6,300,553	$5,814,466	$6,293,851	(6,702)	-0.11%
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	$0	$407,053	$343,877	$9,778	$501,953	$9,980		

ANNUAL BUDGET SUMMARY (CONTINUED)

Account	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
REVENUES								
Total Revenues	$0	$5,942,959	$6,051,320	$6,310,331	$6,316,419	$6,303,831	(6,500)	-0.10%
EXPENDITURES								
City Administration	0	5,535,906	5,707,443	6,300,553	5,814,466	6,293,851	(6,702)	-0.11%
Total Expenditures	$0	$5,535,906	$5,707,443	$6,300,553	$5,814,466	$6,293,851	(6,702)	-0.11%
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	$0	$407,053	$343,877	$9,778	$501,953	$9,980		
OTHER FINANCING SOURCES (USES)								
Transfer In								
General Fund	0	256,305	0	0	0	0		
Total Other Financing Sources (Uses)	$0	$256,305	$0	$0	$0	$0		
Net Change in Fund Balance	$0	$663,358	$343,877	$9,778	$501,953	$9,980		
Beginning Fund Balance	0	0	663,358	958,950	1,007,235	1,509,188		
Ending Fund Balance	0	663,358	1,007,235	968,728	1,509,188	1,519,169		
Restricted or Assigned Fund Balance	0	(394,977)	(452,739)	(402,000)	(402,000)	(454,000)		
Available Fund Balance	$0	$268,381	$554,496	566,728	$1,107,188	1,065,169		

ANNUAL BUDGET

Account	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
54200. Group Insurance	$0	$5,507,971	$5,698,902	$6,257,553	$5,792,635	$6,250,851	($6,702)	-0.11%
Personnel Services	$0	$5,507,971	$5,698,902	$6,257,553	$5,792,635	$6,250,851	($6,702)	-0.11%
55010. Professional Services	$0	$11,265	$8,541	$13,000	$8,316	$13,000	$0	0.00%
55310. Examinations	0	16,670	0	30,000	13,515	30,000	0	0.00%
Contractual Services	$0	$27,935	$8,541	$43,000	$21,831	$43,000	$0	0.00%
Total - City Administration	$0	$5,535,906	$5,707,443	$6,300,553	$5,814,466	$6,293,851	($6,702)	-0.11%

ACCOUNT INFORMATION

For definitions 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 a slight decrease for fiscal year 2023/24. This net overall decrease reflects premium increases for the PPO and HMO health plans and a premium decrease for the dental plan offset by changes in plan selection by employees.
- 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 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
REVENUES								
83810. DUI Fines	$24,248	$26,746	$27,397	$24,000	$30,315	$24,000	$0	0%
83820. Vehicle Fines	3,940	575	160	2,000	167	2,000	0	0%
83830. Electronic Citations	4,004	2,370	2,912	2,500	4,182	2,500	0	0%
83840. Donations-Police Activities	1,075	500	0	500	0	500	0	0%
83845. DEA (Federal Sharing)	22,060	30,639	125	10,000	1,938	10,000	0	0%
83850. Drug Fines	6,041	3,389	4,847	3,000	3,724	3,000	0	0%
83855. National Opioid Settlement	0	0	0	0	25,617	0	0	0%
83860. Forfeited Funds	6,175	6,877	10,848	4,000	16,178	4,000	0	0%
83870. State Sharing Cannabis Tax	12,063	42,767	64,490	40,000	68,225	60,000	20,000	50%
Total Revenues	$79,605	$113,863	$110,778	86,000	$150,346	$106,000	$20,000	23%
EXPENDITURES								
83810. DUI Fines	0	0	0	18,000	18,480	88,480	70,480	0%
83850. Drug Fines	0	0	3,397	3,600	3,600	3,600	0	0%
83855. National Opioid Settlement	0	0	0	0	0	25,617	25,617	0%
85725. Forfeited Funds	0	0	1,508	9,800	5,112	9,800	0	0%
85730. Electronic Citations	0	0	0	1,000	1,000	1,000	0	0%
85775. Donations-Police Activities	1,075	0	946	2,800	2,800	2,800	0	0%
85785. DEA (Federal Sharing)	15,134	650	1,476	31,200	30,699	33,700	2,500	8%
Total Expenditures	$16,209	$650	$7,326	66,400	$61,691	$164,997	$98,597	148%
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	$63,396	$113,213	$103,453	19,600	$88,655	($58,997)		

ANNUAL BUDGET SUMMARY (CONTINUED)

Account	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
REVENUES								
Total Revenues	$79,605	$113,863	$110,778	86,000	$150,346	$106,000	$20,000	23%
EXPENDITURES								
Total Expenditures	$16,209	$650	$7,326	66,400	$61,691	$164,997	$98,597	148%
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	$63,396	$113,213	$103,453	19,600	$88,655	($58,997)		
OTHER FINANCING SOURCES (USES)								
Transfer Out								
Capital Replacement Fund								
From DUI Fines	($75,000)	$0	$0	$0	$0	$0		
From Vehicle Fines	(117,000)	0	0	0	0	0		
From Forfeited Funds	(150,000)	0	0	0	0	0		
Total Other Financing Sources (Uses)	($342,000)	$0	$0	$0	$0	$0		
Net Change in Fund Balance	($278,604)	$113,213	$103,453	19,600	$88,655	($58,997)		
Beginning Fund Balance	$560,187	$281,583	$394,796	478,450	$498,249	$586,904		
Restricted Fund Balance								
DUI Fines	(40,274)	(67,021)	(94,418)	(103,521)	(106,253)	(41,773)		
Drug Fines	(22,039)	(25,427)	(26,877)	(22,282)	(27,001)	(25,401)		
National Opioid Settlement	0	0	0	-	(25,617)	0		
Vehicle Fines	(29,453)	(30,027)	(30,186)	(32,727)	(30,353)	(32,853)		
Forfeited Funds	(51,928)	(58,804)	(68,144)	(49,658)	(79,210)	(69,910)		
Electronic Citations	(23,087)	(25,456)	(28,367)	(35,956)	(31,549)	(40,549)		
Police Activities	(7,894)	(8,394)	(7,449)	(7,648)	(4,649)	(4,849)		
DEA (Federal Sharing)	(94,846)	(124,838)	(123,488)	(93,929)	(94,727)	(65,027)		
State Cannabis Tax	(12,063)	(54,829)	(119,319)	(152,329)	(187,544)	(247,544)		
Total Restricted Fund Balance	(281,583)	(394,796)	(498,249)	(498,050)	(586,904)	(527,907)		
Available Fund Balance	$0	$0	($0)	$0	($0)	($0)		

ACCOUNT INFORMATION

Budgeted in the Restricted Police Fund for fiscal year 2023/24 are funds to provide for body worn camera license upgrades, squad equipment, 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 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
REVENUES								
41600. Foreign Fire Insurance Tax	$0	$0	$0	$0	$0	$0	$0	0%
47010. Interest Income	2,421	255	36	100	13	0	($100)	-100%
Total Revenues	$2,421	$255	$36	$100	$13	$0	($100)	-100%
EXPENDITURES								
Foreign Fire Insurance Board	$473	$604	$491	$31,950	$35,125	$0	($31,950)	-100%
Total Expenditures	$473	$604	$491	$31,950	$35,125	$0	($31,950)	-100%
Revenues Over (Under) Expenditures	$1,947	($349)	($456)	($31,850)	($35,113)	$0		
OTHER FINANCING SOURCES (USES)								
Transfer to Capital Reserve Fund	$0	$0	($240,755)	$0	$0	$0		
Total Other Financing Sources (Uses)	$0	$0	($240,755)	$0	$0	$0		
Net Change in Fund Balance	$1,947	($349)	($241,211)	($31,850)	($35,113)	$0		
Beginning Fund Balance	$274,725	$276,672	$276,323	$35,101	$35,113	$0		
Ending Fund Balance	$276,672	$276,323	$35,113	$3,251	$0	$0		
Restricted or Assigned Fund Balance	(276,672)	(276,323)	(35,113)	(3,251)	0	(0)		
Available Fund Balance	$0	$0	$0	$0	$0	$0		

ANNUAL BUDGET

Account	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
55030. Legal Services	0	0	0	30,000	0	0	(30,000)	-100.00%
55240. Insurance and Bonding Services	0	100	0	350	0	0	(350)	-100.00%
55260. Utilities	0	425	0	1,000	0	0	(1,000)	-100.00%
Contractual Services	0	525	0	31,350	0	0	(31,350)	-100.00%
56050. Computer Hardware & Softwar	0	0	0	100	0	0	(100)	-100.00%
56060. Small Tools and Equipment	473	79	491	0	400	0	0	0.00%
56060. Operating Supplies	0	0	0	500	0	0	(500)	0.00%
58900. Miscellaneous	0	0	0	0	34,726	0	0	
Materials & Supplies	473	79	491	600	35,125	0	(600)	-100.00%
Total - Foreign Fire Insurance Board	$473	$604	$491	$31,950	$35,125	$0	($31,950)	-100.00%

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.

Public Act 107-0740 made the Foreign Fire Insurnace Board a separate entity from the City of Crystal Lake. All assets were transferred to the Foreign Fire Insurance Board in FY2022/23.

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, 2022, the plan fiduciary net position as a percentage of the total pension liability, was 60.93%. The tax levy passed in December 2022 is intended to fund the 2023/24 budget.

ANNUAL BUDGET SUMMARY

Account	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
REVENUES								
40030. Employer Contribution	$2,386,343	$2,685,733	$2,930,906	$3,481,415	$3,476,841	$3,481,415	$0	0.00%
47010. Interest Income	(1,186,866)	11,248,739	(2,573,309)	1,100,000	(1,000,000)	1,100,000	0	0.00%
48790. Employee Contribution	608,715	798,533	1,030,717	713,235	689,527	730,007	16,772	2.35%
48990. Miscellaneous	226	0	100	0	50	0	0	0.00%
Total Revenues	$1,808,418	$14,733,005	$1,388,414	$5,294,650	$3,166,418	$5,311,422	$16,772	0.32%
EXPENDITURES								
Police Pension Board	3,451,734	3,443,003	4,086,722	4,028,930	4,010,430	4,236,784	207,854	5.16%
Total Expenditures	$3,451,734	$3,443,003	$4,086,722	$4,028,930	$4,010,430	$4,236,784	$207,854	5.16%
Net Change in Fund Balance	($1,643,316)	$11,290,002	($2,698,308)	$1,265,720	($844,012)	$1,074,638		
Beginning Fund Balance	$41,099,291	$39,455,975	$50,745,977	$51,634,576	$48,047,669	$47,203,657		
Ending Fund Balance	$39,455,975	$50,745,977	$48,047,669	$52,900,296	$47,203,657	$48,278,295		
Restricted or Assigned Fund Balance	(39,455,975)	(50,745,977)	(48,047,669)	(52,900,296)	(47,203,657)	(48,278,295)		
Available Fund Balance	$0	$0	$0	$0	$0	$0		

ANNUAL BUDGET

Account	Fiscal 2020 Actuals	Fiscal 2021 Actuals	Fiscal 2022 Actuals	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
54195. Pension Payments	$3,254,765	$3,228,925	$3,850,144	$3,790,730	$3,935,826	$4,098,584	$307,854	8.12%
Personnel Services	3,254,765	3,228,925	3,850,144	3,790,730	3,935,826	4,098,584	307,854	8.12%
55010. Professional Services	176,835	192,709	215,218	210,000	54,755	110,000	(100,000)	-47.62%
55030. Legal Services	4,866	5,167	6,005	10,000	4,329	10,000	0	0.00%
55200. Training	0	800	0	1,000	0	1,000	0	0.00%
55220. Dues and Subscriptions	795	795	795	1,000	795	1,000	0	0.00%
55240. Insurance and Bonding Service	6,553	6,607	6,669	7,200	6,725	7,200	0	0.00%
55630. State Filing Fee	7,920	8,000	7,891	9,000	8,000	9,000	0	0.00%
Contractual Services	196,969	214,078	236,579	238,200	74,604	138,200	(100,000)	-41.98%
Total - Police Pension Board	$3,451,734	$3,443,003	$4,086,722	$4,028,930	$4,010,430	$4,236,784	$207,854	5.16%

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, 2022, the plan fiduciary net position as a percentage of the total pension liability, was 80.87%. The tax levy passed in December 2022 is intended to fund the 2023/24 budget.

ANNUAL BUDGET SUMMARY

Account	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2022 Estimate	Fiscal 2023 Budget	$ Change	% Change
REVENUES								
40030. Employer Contribution	$1,843,179	$1,878,976	$2,023,991	$2,285,632	$2,282,846	$2,285,632	$0	0.00%
47010. Interest Income	815,414	11,322,547	(3,129,518)	1,100,000	(1,126,413)	1,100,000	$0	0.00%
48970. Employee Contribution	660,175	666,374	645,544	680,449	639,492	692,228	$11,779	1.73%
48990. Miscellaneous	252	0	0	0	0	0	$0	0.00%
Total Revenues	$3,319,020	$13,867,897	($459,983)	$4,066,081	$1,795,925	$4,077,860	$11,779	0.29%
EXPENDITURES								
Firefighters' Pension Board	$1,709,288	$1,786,664	$2,119,168	$2,323,000	$2,319,530	$2,572,275	$249,275	10.73%
Total Expenditures	$1,709,288	$1,786,664	$2,119,168	$2,323,000	$2,319,530	$2,572,275	$249,275	10.73%
Net Change in Fund Balance	$1,609,731	$12,081,233	($2,579,151)	$1,743,081	($523,605)	$1,505,585		
Beginning Fund Balance	$38,551,102	$40,160,833	$52,242,066	$53,773,555	$49,662,915	$49,139,310		
Ending Fund Balance	$40,160,833	$52,242,066	$49,662,915	$55,516,636	$49,139,310	$50,644,895		
Restricted or Assigned Fund Balance	(40,160,833)	(52,242,066)	(49,662,915)	(55,516,636)	(49,139,310)	(50,644,895)		
Available Fund Balance	$0	$0	$0	$0	$0	$0		

ANNUAL BUDGET

Account	Fiscal 2020 Actuals	Fiscal 2021 Actuals	Fiscal 2022 Actuals	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
54195. Pension Payments	$1,537,360	$1,575,630	$1,974,968	$2,085,000	$2,231,391	$2,394,275	$309,275	14.83%
Personnel Services	1,537,360	1,575,630	1,974,968	2,085,000	2,231,391	2,394,275	309,275	14.83%
55010. Professional Services	153,480	193,203	115,844	210,000	68,956	150,000	(60,000)	-28.57%
55030. Legal Services	4,180	3,140	12,431	10,000	3,402	10,000	0	0.00%
55200. Training	862	1,100	1,420	2,000	1,191	2,000	0	0.00%
55220. Dues and Subscriptions	795	265	795	1,000	795	1,000	0	0.00%
55240. Insurance and Bonding Services	5,574	5,615	5,710	7,000	5,795	7,000	0	0.00%
55630. State Filing Fee	7,038	7,711	8,000	8,000	8,000	8,000	0	0.00%
Contractual Services	171,929	211,034	144,200	238,000	88,139	178,000	(60,000)	-25.21%
Total - Firefighters Pension Board	$1,709,288	$1,786,664	$2,119,168	$2,323,000	$2,319,530	$2,572,275	$249,275	10.73%

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.

ANNUAL BUDGET SUMMARY

Account	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
REVENUES								
44300. Police Fines	$69,801	$5,429	$45,130	$25,000	$50,481	$50,000	$25,000	100.00%
45300. Parking Fees	233,611	26,251	61,655	$53,000	96,381	75,000	22,000	41.51%
47010. Interest Income	586	24	(78)	$40	0	0	(40)	-100.00%
Total Revenues	$303,998	$31,704	$106,707	$78,040	$146,862	$125,000	$46,960	60.17%
EXPENDITURES								
Streets	$283,929	$184,894	$188,103	$270,629	$212,335	$277,949	$7,320	2.70%
Total Expenditures	$283,929	$184,894	$188,103	$270,629	$212,335	$277,949	$7,320	2.70%
Revenues Over (Under) Expenditures	$20,069	($153,190)	($81,396)	($192,589)	($65,473)	($152,949)		
OTHER FINANCING SOURCES (USES)								
Transfer In								
General Fund	$2,020	$0	$107,036	$192,589	$49,350	$152,949		
Total Other Financing Sources (Uses)	$2,020	$0	$107,036	$192,589	$49,350	$152,949		
Net Change in Fund Balance	$22,089	($153,190)	$25,640	$0	($16,123)	$0		
Beginning Fund Balance	$121,584	$143,673	($9,517)	$0	$16,123	$0		
Ending Fund Balance	$143,673	($9,517)	$16,123	$0	$0	$0		
Restricted or Assigned Fund Balance	(143,673)	9,517	(16,123)	0	0	0		
Available Fund Balance	$0	$0	$0	$0	$0	$0		

ANNUAL BUDGET

Account	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
54110. Wages - Full Time Employees	$100,350	$60,686	$58,697	$59,730	$59,730	$62,112	$2,382	3.99%
54150. Overtime	25,710	24,960	24,960	24,960	24,960	24,960	0	0.00%
54200. Group Health Insurance	35,097	17,411	24,613	24,943	24,943	25,529	586	2.35%
54301. Employer's Social Security	9,644	6,552	6,399	6,478	6,478	6,661	183	2.82%
54302. Employer's IMRF	13,955	11,262	11,520	11,661	11,661	11,990	329	2.82%
Personnel Services	184,755	120,871	126,189	127,772	127,772	131,252	3,480	2.72%
55010. Professional Services	40,490	29,565	21,125	73,585	58,488	73,585	0	0.00%
55160. Postage & Freight	4,511	1,709	320	3,248	350	3,248	0	0.00%
55260. Utilities	4,971	9,435	4,915	19,200	4,531	23,040	3,840	20.00%
55320. Operating Equipment Maint.	34,017	19,843	27,736	27,205	8,400	27,205	0	0.00%
55680. Rent - Buildings & Equipment	13,450	2,951	6,922	15,000	11,829	15,000	0	0.00%
Contractual Services	97,439	63,503	61,018	138,238	83,598	142,078	3,840	2.78%
56000. Office Supplies	1,735	520	895	2,792	965	2,792	0	0.00%
56040. Motor Fuel & Lubricants	0	0	0	1,827	0	1,827	0	0.00%
Material & Supplies	1,735	520	895	4,619	965	4,619	0	0.00%
Total - Streets	$283,929	$184,894	$188,103	$270,629	$212,335	$277,949	$7,320	2.70%

ACCOUNT INFORMATION

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

Budgeted in the Commuter Parking Fund for fiscal year 2023/24 are funds to provide for parking enforcement activities, lighting, snow and ice control, lawn care and general maintenance. Also reflected in the fiscal year 2023/24 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 2013/14 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 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
REVENUES								
47010. Interest Income	$0	$379	$978	$500	$500	$500	$0	0.00%
48100. Capital Facility Fees	410,527	553,878	199,629	0	235,000	0	0	0.00%
Total Revenues	$410,527	$554,257	$200,607	$500	$235,500	$500	0	0.00%
EXPENDITURES								
Three Oaks Recreation Area	0	0	0	0	0	0	0	0.00%
Total Expenditures	$0	$0	$0	$0	$0	$0	$0	0.00%
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	410,527	554,257	200,607	500	235,500	500		
OTHER FINANCING SOURCES (USES)								
Transfer Out								
Water & Sewer Capital Fund	0	0	0	(1,140,000)	0	(1,400,000)		
Total Other Financing Sources (Uses	$0	$0	$0	($1,140,000)	$0	($1,400,000)		
Net Change in Fund Balance	$410,527	$554,257	$200,607	($1,139,500)	235,500	($1,399,500)		
Beginning Fund Balance	28	410,555	964,812	1,140,668	1,165,419	1,400,919		
Ending Fund Balance	$410,555	$964,812	$1,165,419	$1,168	$1,400,919	$1,419		
Restricted or Assigned Fund Balance	(410,555)	(964,812)	(1,165,419)	(1,168)	(1,400,919)	(1,419)		
Available Fund Balance	$0	$0	$0	$0	$0	$0		

ACCOUNT INFORMATION

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

- Budgeted in the Three Oaks Recreation Area Development Fund is a transfer of $1,400,000. The purpose of this transfer to the Water & Sewer Capital Fund is to assist in the funding of the Three Oaks Water Level Project.

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2023/24

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.

ANNUAL BUDGET SUMMARY

Account	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
EXPENDITURES								
City Administration	$9,768,911	$1,038,228	$1,021,347	$1,053,490	$1,052,993	$1,023,285	($30,205)	-2.87%
Total Expenditures	$9,768,911	$1,038,228	$1,021,347	$1,053,490	$1,052,993	$1,023,285	($30,205)	-2.87%
Revenues Over (Under) Expenditures	($9,768,911)	($1,038,228)	($1,021,347)	($1,053,490)	($1,052,993)	($1,023,285)		
OTHER FINANCING SOURCES (USES)								
2019A Bond Proceeds	$4,625,807	$0	$0	$0	$0	$0		
2019A Bond Premium	390,197	0	0	0	0	0		
2019B Bond Proceeds	3,328,246	0	0	0	0	0		
2019B Bond Premium	397,131	0	0	0	0	0		
Transfer In								
General Fund	982,004	972,051	964,510	989,286	983,777	952,355		
Home Rule Sales Tax Fund	0	0	0	0	0	0		
Vulcan Lakes TIF Fund	45,526	66,177	56,837	64,204	69,216	70,930		
Total Other Financing Sources (Uses)	$9,768,911	$1,038,228	$1,021,347	$1,053,490	$1,052,993	$1,023,285		
Net Change in Fund Balance	$0	$0	$0	$0	$0	$0		
Beginning Fund Balance	$0	$0	$0	$0	$0	$0		
Ending 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 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
55010. Professional Services	$103,848	$513	$503	$1,000	$503	$1,000	$0	0.00%
Contractual Services	103,848	513	503	1,000	503	1,000	0	0.00%
58100. Debt Service - Principal	9,477,553	563,755	707,780	774,815	774,815	781,850	7,035	0.91%
58110. Debt Service - Interest	187,510	473,960	313,064	277,675	277,675	240,435	(37,240)	-13.41%
Debt Service	9,665,063	1,037,715	1,020,844	1,052,490	1,052,490	1,022,285	(30,205)	-2.87%
Total - City Administration	$9,768,911	$1,038,228	$1,021,347	$1,053,490	$1,052,993	$1,023,285	($30,205)	-2.87%

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2023/24

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 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
REVENUES								
40175. Property Taxes - TIF	$97	$29,556	$34,327	$30,000	38,885	$40,000	$10,000	0.00%
47010. Interest Income	3,205	304	262	0	35	0	0	0.00%
48950. Reimbursements								
Willow Creek (CL Ave/Main Easements)	33,400	0	0	0	0	0	0	0.00%
Total Revenues	$36,702	$29,860	$34,588	$30,000	38,920	$40,000	$10,000	0.00%
EXPENDITURES								
Community Development	$650	$750	$773	$796	$796	$820	$24	3.02%
Total Expenditures	$650	$750	$773	$796	$796	$820	$24	3.02%
OTHER FINANCING SOURCES (USES)								
Transfer Out								
Capital Replacement Fund	($112,500)	($50,200)	($354,629)	($29,204)	($38,124)	($39,180)		
Total Other Financing Sources (Uses)	($112,500)	($50,200)	($354,629)	($29,204)	($38,124)	($39,180)		
Net Change in Fund Balance	($76,448)	($21,090)	($320,814)	$0	$0	$0		
Beginning Fund Balance	$418,352	$341,904	$320,814	$0	($0)	($0)		
Ending Fund Balance	$341,904	$320,814	($0)	$0	($0)	($0)		
Restricted or Assigned Fund Balance	($341,904)	($320,814)	$0	$0	$0	$0		
Available Fund Balance	$0	$0	($0)	$0	$0	$0		

ANNUAL BUDGET

Account	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
55010. Professional Services	$650	$750	$773	$796	$796	$820	$24	3.02%
Contractual Services	650	750	773	796	796	820	$24	3.02%
Total - Community Development	$650	$750	$773	$796	$796	$820	$24	3.02%

ACCOUNT INFORMATION

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

- Funds budgeted for professional services in fiscal year 2023/24 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 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
REVENUES								
40175. Property Taxes - TIF	$80,899	$119,360	$131,001	$120,000	$132,255	$140,000	$20,000	16.67%
47010. Interest Income	13	2	5	0	5	0	$0	0.00%
Total Revenues	$80,912	$119,362	$131,006	$120,000	$132,260	$140,000	$20,000	16.67%
EXPENDITURES								
Community Development	$650	$750	$773	$796	$796	$820	$24	3.02%
Total Expenditures	$650	$750	$773	$796	$796	$820	$24	3.02%
Revenues Over (Under) Expenditures	$80,262	$118,612	$130,233	$119,204	$131,464	$139,180		
OTHER FINANCING SOURCES (USES)								
Transfer Out								
General Fund	($80,262)	($118,612)	($130,233)	($119,204)	($131,464)	($139,180)		
Home Rule Sales Tax Fund	0	0	0	0	0	0		
Total Other Financing Sources (Uses)	($80,262)	($118,612)	($130,233)	($119,204)	($131,464)	($139,180)		
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 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
55010. Professional Services	$650	$750	$773	$796	$796	$820	$24	3.02%
Contractual Services	650	750	773	796	796	820	$24	3.02%
Total - Community Development	$650	$750	$773	$796	$796	$820	$24	3.02%

ACCOUNT INFORMATION

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

- Funds budgeted for professional services in fiscal year 2023/24 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 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
REVENUES								
40175. Property Taxes - TIF	$46,154	$66,919	$57,598	$65,000	$70,000	$71,750	$6,750	10.38%
47010. Interest Income	22	9	11	0	12	0	$0	0
Total Revenues	$46,176	$66,927	$57,610	$65,000	$70,012	$71,750	$6,750	10.38%
EXPENDITURES								
Community Development	$650	$750	$773	$796	$796	$820	$24	3.02%
Total Expenditures	$650	$750	$773	$796	$796	$820	$24	3.02%
Revenues Over (Under) Expenditures	$45,526	$66,177	$56,837	$64,204	$69,216	$70,930		
OTHER FINANCING SOURCES (USES)								
Transfer In								
General Fund	$0	$0	$0	$0	$0	$0		
Transfer Out								
Three Oaks Debt Service Fund	(45,526)	(66,177)	(56,837)	(64,204)	(69,216)	(70,930)		
Total Other Financing Sources (Uses)	($45,526)	($66,177)	($56,837)	($64,204)	($69,216)	($70,930)		
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 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
55010. Professional Services	$650	$750	$773	$796	$796	$820	$24	3.02%
Contractual Services	650	750	773	796	796	820	$24	3.02%
Total - Community Development	$650	$750	$773	$796	$796	$820	$24	3.02%

ACCOUNT INFORMATION

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

- Funds budgeted for professional services in fiscal year 2023/24 are for audit services.

WATERS EDGE TIF FUND

STATEMENT OF ACTIVITIES

The Waters Edge Tax Increment Financing (TIF) District was created to spur development in the former Crystal Court shopping center.

ANNUAL BUDGET SUMMARY

Account	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
REVENUES								
40175. Property Taxes - TIF	$0	$0	$0	$0	$0	$0	$0	0.00%
47010. Interest Income	0	0	0	0	0	0	$0	0.00%
Total Revenues	$0	$0	$0	$0	$0	$0	$0	0.00%
EXPENDITURES								
Community Development	$0	$0	$95,214	$0	$106,521	$45,000	$45,000	0.00%
Total Expenditures	$0	$0	$95,214	$0	$106,521	$45,000	$45,000	0.00%
Revenues Over (Under) Expenditures	$0	$0	($95,214)	$0	($106,521)	($45,000)		
OTHER FINANCING SOURCES (USES)								
Transfer In								
General Fund	$0	$0	$0	$0	$0	$0		
Transfer Out								
Total Other Financing Sources (Uses)	$0	$0	$0	$0	$0	$0		
Net Change in Fund Balance	$0	$0	($95,214)	$0	($106,521)	($45,000)		
Beginning Fund Balance	$0	$0	$0	($95,214)	($95,214)	($201,735)		
Restricted or Assigned Fund Balance	0	0	0	0	0	0		
Available Fund Balance	$0	$0	($95,214)	($95,214)	($201,735)	($246,735)		

ANNUAL BUDGET

Account	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
55010. Professional Services	$0	$0	$95,214	$0	$106,521	$45,000	$45,000	0.00%
Contractual Services	0	0	95,214	0	106,521	45,000	45,000	0.00%
Total - Community Development	$0	$0	$95,214	$0	$106,521	$45,000	$45,000	0.00%

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.

- Funds budgeted for professional services in fiscal year 2023/24 are for legal services related to the creation of the TIF.

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2023/24

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 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget
REVENUES						
41060. Video Gaming Tax	$116,270	$91,802	$187,164	$141,351	$206,504	$208,567
42060. Video Gaming License	44,100	45,300	54,725	47,000	60,260	60,000
41700. Grant Proceeds - State of IL						
IDOT Traffic Signal LED Replacement	0	0	0	49,500	0	0
IDOT Traffic Signal/Ped 176/Oak	0	0	0	15,000	0	0
40402. Utility Tax - Electricity	456,251	848,503	962,321	876,146	910,986	0
40407. Utility Tax - Natural Gas	615,083	793,624	797,131	681,511	778,587	0
47010. Interest Income	0	0	0	0	0	0
48950. Reimbursements						
Developer Contributions (Congress/Exchange R	26,631	0	0	245,494	0	4,480
Developer Contributions (Central Park/Lutter)	0	0	0	125,650	0	0
Developer Contributions (Three Oaks/Sands/Lut	0	0	0	9,350	0	0
McHenry County (US 14/Virginia)	0	0	1,432	0	0	0
McHenry County (Pedestrian P.Trail)			0	0	0	49,035
Mercy (Central Park/Lutter)	0	0	0	0	0	43,050
Metra (Congress Parkway Improvements)	0	0	0	590,650	0	590,650
Metra (Pingree Grove Stn Improvements)	0	0	0	916,033	916,033	0
48990. Miscellaneous Income						
Capital Contribution (Fire Protection District)	0	0	0	537,687	560,753	0
Total Revenues	$1,258,335	$1,779,229	$2,002,773	$4,235,372	$3,433,123	$955,782
EXPENDITURES						
City Administration	$4,812	$2,288	$31,304	$132,400	$106,151	$40,000
Community Development	210,045	35,204	0	0	0	539,000
Engineering	0	45,710	47,261	2,050,583	912,968	4,612,305
Facility Services	26,243	622,183	153,749	2,707,952	2,360,132	3,564,112
Fire Rescue	700,152	518,597	446,617	2,774,826	2,026,566	1,601,975
Fleet Services	0	301,416	0	57,372	0	58,799
Information Technology	212,768	220,101	278,388	1,243,588	540,025	871,200
Police	798,110	1,251,296	1,117,333	1,410,516	451,261	1,716,883
Roadway (MFT)	1,752,219	2,897,759	65,363	3,877,139	2,720,436	6,335,832
Roadway (Non-MFT)	2,029,772	2,083,167	1,616,848	2,160,000	1,714,721	2,175,000
Streets	748,720	2,265,224	396,403	2,842,514	1,730,438	1,785,297
Three Oaks Recreation Area	116,536	45,631	40,060	563,000	427,058	982,000
Total Expenditures	$6,599,379	10,288,576	4,193,326	19,819,890	12,989,757	24,282,403
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	($5,341,044)	-8,509,347	-2,190,554	(15,584,518)	(9,556,634)	(23,326,621)

ANNUAL BUDGET SUMMARY (CONTINUED)

Account	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget
REVENUES						
Total Revenues	$1,258,335	$1,779,229	$2,002,773	$4,235,372	$3,433,123	$955,782
EXPENDITURES						
Total Expenditures	$6,599,379	10,288,576	4,193,326	19,819,890	12,989,757	24,282,403
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	($5,341,044)	-8,509,347	-2,190,554	(15,584,518)	(9,556,634)	(23,326,621)
OTHER SOURCES (USES)						
Lease Financing	$813,338	2,483,808	125,043	1,805,872	155,195	830,563
Transfer In						
General Fund	2,395,909	2,123,621	3,221,778	3,000,000	3,000,000	3,000,000
General Fund Residual	0	5,250,000	7,000,000	0	5,000,000	0
Home Rule Sales Tax Fund	0	0	0	0	0	0
Restricted Police Fund	342,000	0	0	0	0	0
Fire Rescue Fund	693,459	518,597	446,617	0	0	0
Road/Vehicle License Fund	545,475	533,530	556,520	551,220	620,990	572,350
Motor Fuel Tax Fund	1,752,219	336,554	1,433,650	3,877,139	2,720,436	6,335,832
Foreign Fire Insurance Fund	0	0	240,755	0	0	0
Main Street TIF Fund	112,500	50,200	354,629	29,204	38,124	39,180
Total Other Financing Sources (Uses)	$6,654,901	11,296,310	13,378,991	9,263,435	11,534,745	10,777,925
Net Change in Fund Balance	$1,313,856	2,786,963	11,188,437	(6,321,083)	1,978,111	(12,548,696)
Beginning Fund Balance	$719,152	2,033,008	4,819,529	13,418,459	16,007,966	17,986,077
Ending Fund Balance	$2,033,008	4,819,971	16,007,966	7,097,376	17,986,077	5,437,381
Restricted or Assigned Fund Balance	(787,539)	(879,009)	(1,391,815)	(7,059)	(870,745)	(28,935)
Available Fund Balance	**$1,245,469**	**$3,940,962**	**$14,616,151**	**$7,090,317**	**$17,115,332**	**$5,408,446**

ANNUAL BUDGET: CITY ADMINISTRATION

Account	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget
Lease Fees	0	0	6	0	762	0
56070. Automotive Supplies	0	0	6	0	762	0
CMO #20 (2013 Ford Taurus) Replacement	0	0	24,293	0	0	0
57030. Capital - Automotive Equipment	0	0	24,293	0	0	0
Starcom21 Dual Band Radio	4,812	2,288	0	0	0	0
Electric Vehicle Charging Stations	0	0	6,848	20,000	11,000	20,000
Downtown Train Parking Terminal Replacement	0	0	0	106,000	90,000	0
Metra Station Tuckpointing	0	0	0	0	0	20,000
57040. Capital - Operating Equipment	4,812	2,288	6,848	126,000	101,000	40,000
57100. Capital - Systems Improvements	0	0	0	0	0	0
LEASE PAYMENTS						
CMO #20 - Moved to Engineering as #44	0	0	157	6,400	3,308	0
58100. Debt Service - Lease Payments	0	0	157	6,400	3,308	0
58110. Debt Service - Lease Interest Payments	0	0	0	0	1,081	0
Total - City Administration	$4,812	$2,288	$31,304	$132,400	106,151	$40,000

ANNUAL BUDGET: INFORMATION TECHNOLOGY

Account	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget
Document Imaging (Backscanning)	$21,792	$10,000	$54,661	$150,000	$20,000	$0
Document Imaging (Licensing, Training)	14,000	14,000	14,000	30,000	0	0
Electronic Plan Review Table	0	0	13,845	14,000	0	0
Extended Warranties - Servers	0	0	0	10,000	8,500	8,500
Finance Enterprise Software (Implement and Subscript)	0	0	0	190,000	190,000	0
Licensing Software (Annual Subscription)	3,600	10,800	10,800	12,000	12,500	12,500
Microsoft Exchange Server	1,075	4,253	685	0	0	0
Permit/Inspections Software (Annual Subscription)	60,599	60,008	61,293	65,000	65,000	0
Permit/Inspections Software Enhancement	0	0	5,490	25,000	25,000	0
Timekeeping Software Implementation	0	0	0	0	0	18,000
Two-Factor Authentication - Domain Admins	0	0	0	15,000	15,000	10,000
SQL Upgrade - all relevant installtions	0	0	0	10,000	10,000	10,000
Replacement Servers for Video Surveillance	0	0	0	0	0	30,000
56050. Computer Hardware & Software	107,066	99,061	160,773	521,000	346,000	89,000
Access Control System Refurbishment	0	0	0	225,000	0	225,000
Building Wireless System	0	0	0	0	0	50,000
Surveillance Cameras Software Maint	0	0	2,928	10,000	11,825	11,000
Whole Building Intercom System	0	0	0	150,000	0	150,000
57000. Capital - Buildings	0	0	2,928	385,000	11,825	436,000
Fiber Optic Network	38,612	63,484	46,232	60,500	60,500	0
Internet Services	0	9,888	9,490	9,888	9,500	9,500
Ipad Replacement Program	0	0	4,891	5,700	5,700	5,700
IT Strategic Plan/Needs Assessment	0	0	0	40,000	0	40,000
Kace Automated Update	15,079	8,274	0	0	0	0
Laptop Replacement Program	0	0	7,980	8,000	8,000	8,000
PC Replacement Program	39,631	39,394	42,408	42,000	42,000	54,000
Remote Data Center (Fire Station #3) Installation	0	0	0	0	0	0
Video Equipment Replacement (Council Chambers)	0	0	0	165,000	50,000	225,000
Whole Room Uninterruptable Power Supply	12,380	0	3,687	6,500	6,500	4,000
57040. Capital - Operating Equipment	105,702	121,040	114,688	337,588	182,200	346,200
Total - Information Technology	$212,768	$220,101	$278,388	$1,243,588	$540,025	$871,200

ANNUAL BUDGET: POLICE DEPARTMENT

Account	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget
In-Squad Computer & Docking Station Replacement	$0	$19,735	$0	$0	$0	$18,600
Parking & Adjudication Software	0	0	0	0	14,100	0
56050. Computer Hardware & Software	25,552	19,735	0	0	14,100	18,600
Leasing Admin Fees	3,261	11,529	11,669	10,885	11,752	11,366
56070. Automotive Supplies	3,261	11,529	11,669	10,885	11,752	11,366
Chief #1001 (2017 Taurus) Replacement	0	0	42,525	0	0	0
Training #1002 (2019 Nissan Altima)	20,647	0	0	0	0	0
Investigations #1003 (2019 Chevrolet Malibu)	20,817	0	0	0	0	0
Deputy Chief #1005 (2015 Taurus) Replacement	0	0	0	52,078	0	0
Investigations #1006 (2020 Ford PIU)	0	39,350	0	0	0	6,864
Commander #1007 (2020 Ford PIU)	44,560	0	0	48,691	0	0
#1009 (2017 Ford Explorer)	0	0	0	0	0	50,151
Investigations #1010 (2017 Fusion) Replacement	0	0	0	27,684	0	0
Investigations #1011 (2017 Escape) Replacement	0	0	0	28,954	0	0
Investigations #1012 (2019 Ford Fusion Hybrid)	25,605	0	0	0	0	0
Investigations #1013 (2019 GMC Sierra 1500 Limited)	27,467	0	0	28,293	0	0
Supervisor #1020 (2020 Ford PIU)	0	49,986	0	52,078	0	52,967
Supervisor #1021 (2020 Ford PIU)	0	49,986	0	43,082	0	52,967
Patrol #1022 (2020 Ford PIU)	0	48,729	0	43,655	0	49,606
Patrol #1023 (2020 Ford PIU)	0	49,029	0	0	0	53,740
Patrol #1024 (2017 Ford Sedan) Replacement	0	46,858	0	0	0	53,740
Patrol #1025 (2020 Ford PIU)	0	48,903	0	43,655	0	53,740
Patrol #1026 (2020 Ford PIU)	48,903	0	0	43,655	0	53,740
Patrol #1027 (2020 Ford PIU)	0	49,283	0	52,078	0	53,740
Patrol #1028 (2020 Ford PIU)	0	49,408	0	0	0	53,740
K-9 #1029 (2017 Police Utility) Replacement	0	0	0	62,078	0	58,963
Patrol #1030 (2020 Ford PIU)	0	47,821	0	52,078	0	52,253
Commander #1031 (2020 Ford PIU)	0	47,725	0	0	0	53,740
Patrol #1032 (2020 Ford PIU)	0	47,521	0	52,078	0	52,253
Patrol #1033 (2020 Ford PIU)	0	0	0	0	0	53,740
Patrol #1034 (2020 Ford PIU)	0	49,283	0	52,078	0	53,740
Patrol #1035 (2017 Police Utility) Replacement	0	0	0	53,746	0	49,606
Patrol #1036 (2016 Taurus) Replacement	0	0	0	53,746	0	49,606
Patrol #1037 (2020 Ford PIU)	0	49,283	0	52,078	0	53,740
Patrol #1038 (2020 Ford PIU)	0	49,408	0	0	0	53,641
CSO #1040 (2020 Ford PIU)	0	46,862	0	0	0	8,100
CSO #1041 (2020 Ford PIU)	0	46,842	0	0	0	8,100
CSO #1042 (2020 Ford PIU)	0	46,842	0	0	0	8,100
Special Assignment #1044 (2019 GMC Sierra 1500 Limited)	26,183	0	26,287	27,192	0	0
Lightbar Equipment	0	0	12,587	0	0	0
57030. Capital - Automotive Equipment	253,212	863,119	81,399	868,977	0	1,090,577

ANNUAL BUDGET: POLICE DEPARTMENT (CONTINUED)

Account	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget
AED Replacement	0	0	0	0	0	16,127
Automated License Plate Readers	0	0	0	0	0	29,000
Ballistic Helmuets	0	0	0	0	0	21,842
Cameras for Interview Rooms and TDF	0	0	0	0	0	84,060
Cellular Service (BWC & Fleet)	0	0	0	13,000	13,000	0
Copier Replacement (Records)	0	0	0	12,000	0	0
Filing System Replacement	0	0	0	20,000	18,514	0
In-car Squad Video Cameras	0	0	231,200	0	0	0
MDT Squad Computers	0	0	0	18,600	18,600	0
Street Barriers	0	0	0	0	0	94,000
Tasers Replacement	0	29,494	31,500	32,500	32,500	0
Zebra Printers (in-squad)	0	0	8,970	12,000	12,000	0
57040. Capital - Departmental Equipment	491,616	145,867	701,436	108,100	94,614	245,029
LEASE PAYMENTS:						
Chief #1001	0	0	4,200	12,478	11,678	12,092
Training #1002 (2019 Nissan Altima)	0	2,723	3,064	3,181	3,181	3,303
Investigations #1003 (2019 Chevrolet Malibu)	0	2,785	3,078	3,200	3,200	3,326
Deputy Chief #1005	0	0	0	14,248	0	0
Investigations #1006 (2020 Ford PIU)	0	4,425	10,933	11,178	11,178	7,590
Commander #1007 (2020 Ford PIU)	0	12,218	12,569	12,931	12,931	0
Investigations #1010	0	0	0	7,574	0	0
Investigations #1011	0	0	0	7,921	0	0
Investigations #1012 (2019 Ford Fusion Hybrid)	0	3,467	3,786	3,935	3,935	4,090
Investigations #1013 (2019 GMC Sierra 1500 Limited)	0	3,629	4,075	9,431	4,234	4,399
Test Vehicle #1018 (2020 Ford PIU)	0	10,767	11,066	10,412	10,412	0
Supervisor #1020 (2020 Ford PIU)	0	10,130	14,288	14,554	14,554	4,911
#1020 Replacement	0	0	0	0	0	14,093
Supervisor #1021 (2020 Ford PIU)	0	11,190	13,987	14,414	14,414	3,672
$1021 Replacement	0	0		0	0	11,787
Patrol #1022 (2020 Ford PIU)	0	11,990	13,661	14,120	14,120	2,399
$1022 Replacement	0	0	0	0	0	11,943
Patrol #1023 (2020 Ford PIU)	0	10,009	13,703	14,066	14,066	4,771
Patrol #1024	0	1,522	12,921	13,238	14,097	13,165
Patrol #1025 (2020 Ford PIU)	0	11,340	13,710	14,171	14,171	2,408
$1025 Replacement	0	0	0	0	0	11,943
Patrol #1026 (2020 Ford PIU)	0	13,763	13,787	14,187	14,187	0
$1026 Replacement	0	0	0	0	0	11,943

ANNUAL BUDGET: POLICE DEPARTMENT (CONTINUED)

Account	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget
Patrol #1027 (2020 Ford PIU)	0	10,317	13,668	14,086	14,086	1,199
$1027 Replacement	0	0	0	0	0	14,205
Patrol #1028 (2020 Ford PIU)	0	1,903	13,626	13,959	13,959	13,095
K-9 #1029	0	0	0	20,693	0	0
$1029 Replacement	0	0	0	0	0	15,690
Patrol #1030 (2020 Ford PIU)	0	10,562	13,381	13,789	13,789	3,513
$1030 Replacement	0	0	0	0	0	13,850
Commander #1031 (2020 Ford PIU)	0	6,121	13,284	13,581	13,581	8,061
Patrol #1032 (2020 Ford PIU)	0	6,882	13,254	13,546	13,546	6,884
$1032 Replacement	0	0	0	0	0	13,850
Patrol #1033 (2020 Ford PIU)	0	0	0	0	0	0
Patrol #1034 (2020 Ford PIU)	0	10,575	13,693	14,086	14,086	3,588
$1034 Replacement	0	0	0	0	0	14,205
Patrol #1035	0	0	0	14,705	0	0
$1035 Replacement	0	0	0	0	0	14,706
Patrol #1036	0	0	0	14,705	0	0
$1036 Replacement	0	0	0	0	0	14,706
Patrol #1037 (2020 Ford PIU)	0	11,549	13,693	14,154	14,154	2,405
$1037 Replacement				0	0	14,205
Patrol #1038 (2020 Ford PIU)	0	2,164	13,626	13,959	13,959	13,095
CSO #1040 (2020 Ford PIU)	0	5,644	13,044	13,335	13,335	7,916
CSO #1041 (2020 Ford PIU)	0	6,002	13,039	13,330	13,330	7,898
CSO #1042 (2020 Ford PIU)	0	5,303	13,015	13,305	13,305	9,034
Special Assignment #1044 (2019 GMC Sierra 1500 Ltd)	0	4,521	4,623	7,439	5,267	0
58100. Debt Service - Lease Payments	24,469	191,501	301,290	403,911	316,755	319,940
58110. Debt Service - Lease Interest Payments	0	19,545	21,539	18,643	14,040	31,371
Total - Police	$798,110	$1,251,296	$1,117,333	$1,410,516	$451,261	1,716,883

ANNUAL BUDGET: COMMUNITY DEVELOPMENT

Account	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget
55010. Downtown Crystal Lake Public Places	95	0	0	0	0	434,000
55380. Street Maintenance & Repair	95	0	0	0	0	0
Leasing Admin Costs & Service	0	446	0	0	0	0
56070. Automotive Supplies	0	446	0	0	0	0
Inspector Vehicle CD#31 (2014 Escape) Replacement	0	0	0	0	0	35,000
CBO Vehicle #35 (2014 Escape) Replacement	0	0	0	0	0	35,000
Inspector Vehicle CD#36 (2014 Escape) Replacement	0	0	0	0	0	35,000
Engineer Vehicle CD #49 (2002 Chevrolet 2500) Replacemer	0	29,064	0	0	0	0
57030. Capital - Automotive Equipment	0	29,064	0	0	0	105,000
LED Lighting Retrofit	18,216	0	0	0	0	0
Traffic Calming Solution - Congress/Exchange Dr	24,900	3,699	0	0	0	0
57100. Capital - Systems Improvements	43,116	3,699	0	0	0	0
Main/Crystal Lake Ave	166,834	0	0	0	0	0
57120. Land Acquisition	166,834	0	0	0	0	0
LEASE PAYMENTS						
Engineer Vehicle CD #49	0	1,802	0	0	0	0
58100. Debt Service - Lease Payments	0	1,802	0	0	0	0
58110. Debt Service - Interest Lease Payments	0	639	0	0	0	0
Total - Community Development	$210,045	$35,204	$0	$0	$0	539,000

ANNUAL BUDGET: PUBLIC WORKS ENGINEERING DIVISION

Account	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Estimate	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget
Leasing Admin Costs & Service	0	446	362	1,122	362	874
56070. Automotive Supplies	0	446	362	1,122	362	874
Engineer Vehicle CD #41 (2006 F150) Replacement	0	0	0	31,512	0	31,512
Inspector Vehicle CD#42 (2014 F150) Replacement	0	0	0	33,795	0	40,904
Inspector Vehicle CD#45 (2014 Escape) Replacement	0	0	0	25,270	0	
57030. Capital - Automotive Equipment	0	0	0	90,577	0	72,416
Light Curtain Poles for Downtown	0	8,400	0	0	0	0
North Main Land Titles	0	494	0	0	0	0
Parking Enhancements - Grant Street	0	0	0	55,000	55,000	0
Parking Enhancements - Williams Street	0	0	0	75,000	221,812	0
Parking Lot Installation - Virginia Street	0	0	0	300,000	0	150,000
Pingree at Grandview Pedestrian Improvement	0	0	0	0	0	200,000
Randall Road Widening (County Project, City Share)	0	0	0	0	0	15,000
Route 14 Beautification	0	0	21,792	142,663	170,871	2,380,555
Sidewalk Restoration (Downtown)	0	35,495	0	0	0	0
Signal Installation - Central Park / Lutter	0	0	10,839	350,000	130,000	428,000
Spot Pedestrian & Bicyclist Improvements				0	0	100,000
Three Oaks/Lutter/Sands Land Acquisition	0	0	0	0	0	50,000
Traffic Calming Solution - Congress/Exchange Dr/Federal	0	0	9,345	610,000	195,000	1,198,500
Traffic Calming Solution - Congress/Federal Dr	0	0	0	405,000	135,000	0
57100. Capital - Systems Improvements	0	44,389	41,975	1,937,663	907,683	4,522,055
LEASE PAYMENTS						
Engineer Vehicle CD #41 (2006 F150)	0	0	0	6,303	0	0
Inspector Vehicle CD#42 (2014 F150)	0	0	0	5,718	0	5,461
Deputy Director #44			0	0	0	3,468
Inspector Vehicle CD#45 (2014 Escape)	0	0	0	4,276	0	0
Engineer Vehicle CD #49 (2020 GMC Sierra 1500)	0	1,321	4,924	4,924	4,323	4,479
58100. Debt Service - Lease Payments	0	1,321	4,924	21,221	4,323	13,408
58110. Debt Service - Lease Interest Payments	0	0	0	0	601	3,552
Total - Engineering	**$0**	**$45,710**	**$47,261**	**$2,050,583**	**$912,968**	**$4,612,305**

ANNUAL BUDGET: PUBLIC WORKS STREET DIVISION

Account	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Estimate	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget
Snow Route Optimization Software	0	0	0	70,000	70,000	30,000
56050. Computer Hardware & Software	0	0	0	70,000	70,000	30,000
Enterprise Lease Costs		18,233	20,791	23,420	18,327	18,633
56070. Automotive Supplies	7,458	18,233	20,791	23,420	18,327	18,633
NEW Snow Removal Truck with Plows	0	0	0	182,360	0	191,478
NEW Snow Removal Truck with Plows AME	0	0	0	71,643	0	75,225
Kubota for City Sidewalks	0	0	0	0	4,555	0
Sidewalk Tractor PW #475 Replacement	0	0	0	38,000	38,000	0
Superintendent #401 (2013 Explorer) Replacement	0	0	31,938	0	0	0
Supervisor #402 (2018 F150)	0	0	0	0	0	8,100
S/A Dump #403 (2020 Kenworth T370)	0	150,028	0	0	0	0
Grapple #405 (2020 Kenworth T470)	99,495	0	0	0	0	0
S/A Dump #406 (2020 Kenworth T370)	0	135,626	0	0	0	0
S/A Dump #407 (2020 Kenworth T370)	0	135,626	0	0	0	0
T/A Dump #408 (2020 Kenworth T440)	156,873	0	0	0	0	0
32' Aerial Boom #409 (2020 F550)	53,367	53,368	0	0	0	0
S/A Dump #411 (2020 Kenworth T370)	0	135,826	0	0	0	0
Mini (1 ton) Dump #412 (2019 F350)	39,483	0	0	0	0	0
Mini (1 ton) Dump #413 (2012 F550) Replacement	0	0	0	53,854	0	115,000
Mini (1 ton) Dump #413 (2012 F550) AME (not included	0	0	0	19,990	0	0
S/A Dump #414 (2020 Kenworth T370)	0	135,626	0	0	0	0
S/A Dump #415 (2020 Kenworth T370)	0	135,626	0	0	0	0
S/A Dump #416 (2020 Kenworth T370)	0	136,776	0	0	0	0
S/A Dump #417 (2020 Kenworth T370)	0	135,626	0	0	0	0
Pickup #418 (2015 F350) Replacement	0	0	0	56,395	0	59,215
Sweeper #424 (2006 Freightliner) Replacement	0	0	0	155,195	155,195	0
Sweeper #424 (2006 Freightliner) AME	0	0	0	54,370	54,370	0
#427 Wheeled Loader (2012 Case 621F)	0	0	0	265,225	0	232,514
S/A Dump #428 (2014 International) Replacement	0	0	0	168,761	0	201,500
S/A Dump #428 (2014 International) AME	0	0	0	68,060	0	0
Mini (1 Ton) Dump #429 (2019 F350)	42,454	0	0	0	0	0
T/A Dump #431 (2020 Kenworth T440)	156,873	0	0	0	0	0
Mini (1 ton) Dump #432 (2015 F550) Replacement	0	0	0	0	0	115,000
S/A Dump #433 (2020 Kenworth T370)	0	135,626	0	0	0	0
T/A Dump #434 (2020 Kenworth T370)	0	162,118	0	0	0	0
Pickup #436 (2002 Chevrolet 2500) Replacement	0	0	0	56,395	0	56,395
60' Aerial Boom #439 (2012 International) Replacement	0	0	0	0	0	201,500
#442 Hot Patching Trailer (2013 Stepp SPHD2.0)	0	0	0	35,487	0	45,533
#450 Sidewalk / Utility Tractor (2015 John Deere 1575)	0	0	0	0	0	44,000
57030. Capital - Automotive Equipment	677,271	1,970,245	31,938	1,225,735	252,120	1,345,460

ANNUAL BUDGET: PUBLIC WORKS STREETS DIVISION (CONTINUED)

Account	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Estimate	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget
Changeable Message Sign			0	0	0	23,000
Pressure Washer Replacement	0	0	0	12,000	12,000	0
Starcom21 Dual Band Portable Radio	0	7,100	0	0	0	0
57040. Capital - Operating Equipment	0	7,100	0	12,000	12,000	0
Banner Replacement	0	0	0	0	0	20,000
Blue Star Monument and Wayfinding Signs	0	0	0	20,000	35,347	0
Brink St. Retaining Wall Replace	0	0	0	20,000	20,000	0
Dowtown Light Ceilings	0	0	0	50,000	50,000	0
Dowtown Paver/Sidewalk Repair	0	0	0	20,000	0	0
Pingree Train Station Improvements	0	0	1,470	916,033	916,033	0
57100. Capital - Systems Improvements	0	0	5,560	1,026,033	1,021,380	20,000
LEASE PAYMENTS						
NEW Snow Removal Truck with Plows	0	0	0	25,232	0	0
Superintendent #401 (2013 Explorer)	0	0	2,000	5,394	4,525	4,672
Supervisor #402 (2018 F150)	5,794	4,196	4,385	4,583	4,583	3,170
S/A Dump #403 (2020 Kenworth T370)	0	15,682	21,730	22,298	22,298	22,879
Grapple #405 (2020 Kenworth T470)	7,179	17,912	18,436	18,975	18,975	19,529
S/A Dump #406 (2020 Kenworth T370)	0	14,240	19,644	20,157	20,157	20,683
S/A Dump #407 (2020 Kenworth T370)	0	14,231	19,644	20,157	20,157	20,683
T/A Dump #408 (2020 Kenworth T440)	26,097	23,359	24,188	25,025	25,025	25,890
32' Aerial Boom #409 (2020 F550)	3,558	4,604	7,761	7,931	7,931	8,103
S/A Dump #411 (2020 Kenworth T370)	0	14,306	19,673	20,187	20,187	20,714
Mini (1 ton) Dump #412 (2019 F350)	7,233	5,704	5,899	6,101	6,101	6,310
Mini (1 ton) Dump #413 (2012 F550)	0	0	0	10,771	0	0
S/A Dump #414 (2020 Kenworth T370)	0	14,285	19,644	20,157	20,157	20,683
S/A Dump #415 (2020 Kenworth T370)	0	14,285	19,644	20,157	20,157	20,683
S/A Dump #416 (2020 Kenworth T370)	0	14,406	19,810	20,328	20,328	20,858
S/A Dump #417 (2020 Kenworth T370)	0	14,231	19,644	20,157	20,157	20,683
Pickup #418 (2015 F350)	0	0	0	7,960	0	0
Sweeper #424 (2006 Freightliner) Replacement	0	0	52,000	52,000	10,069	22,591
S/A Dump #428 (2014 International)	0	0	0	23,334	0	0
Chipper #429 (2019 F350)	8,225	6,134	6,343	6,560	6,560	6,783
T/A Dump #431 (2020 Kenworth T440)	26,137	23,380	24,188	25,025	25,025	25,890
S/A Dump #433 (2020 Kenworth T370)	9,042	14,231	19,644	20,157	20,157	20,683
T/A Dump #434 (2020 Kenworth T370)	0	14,545	23,583	24,092	24,092	24,611
Pickup #436 (2002 Chevrolet 2500)	0	0	0	7,960	0	0
58100. Debt Service - Lease Payments	73,483	229,731	295,312	434,698	316,641	336,098
58110. Debt Service - Interest Payments	0	39,915	42,801	50,628	39,970	35,106
Total - Streets	$783,212	$2,265,224	396,403	$2,842,514	1,730,438	$1,785,297

ANNUAL BUDGET: PUBLIC WORKS FLEET SERVICES DIVISION

Account	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget
56070. Automotive Supplies (Lease Admin Fee)	0	0	0	0	0	414
Superintendent Vehicle PW #15 (2017 Escape) Replacement	0	0	0	49,068	0	49,219
Vehicle (Forklift)	0	27,008	0	0		0
57030. Capital - Automotive Equipment	0	27,008	0	49,068	0	49,219
LEASE PAYMENTS						
Superintendent Vehicle PW #15 (2017 Escape)	0	0	0	6,926	0	6,585
58100. Debt Service - Lease Payments	0	0	0	6,926	0	6,585
58110. Debt Service - Lease Interest	0	0	0	1,378		2,581
80115. Coronavirus Pandemic	0	274,408	0	0	0	0
Total - Fleet Services	**$0**	**$301,416**	**$0**	**$57,372**	**$0**	**$58,799**

ANNUAL BUDGET: PUBLIC WORKS FACILITY SERVICES DIVISION

Account	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget
56070. Automotive Supplies	551	571	550	551	551	276
Air Cooled Condensing Unit Replacement (1,2,3 w/ chiller)	0	0	0	23,000	24,275	695,000
Air Cooled Condensing Unit Replacement (4,5,6 w/ chiller)	0	0	2,171	450,000	37,080	526,000
Air Duct Cleaning (City Hall)	0	0	32,739	100,000	0	150,000
Air Handling Unit and Boiler Replacement (City Hall)	0	0	0	15,000	15,000	914,000
Architect/Engineering for Misc. Projects	0	0	1,552	50,000	50,000	50,000
Carpet Replacement and Slab Repairs (City Hall Admin. & Fire Dept Areas)	0	0	0	116,750	235,175	0
Charging Stations for Fleet Vehicles	0	0	0	0	0	55,000
Concrete Stair Repair/Replacement (City Hall)	0	0	0	50,000	50,000	0
Door Replacement (City Hall)	0	0	14,935	20,000	20,000	45,000
Downtown Metra Station Purchase	0	0	2,160	1,215,500	1,215,500	0
Electrical Arc Flash Study	0	0	0	0	0	250,000
Electrical Service Replacement IT	0	0	0	0	0	30,000
Garage Floor Replacement	0	0	0	0	0	275,000
Gas Monitoring System Sensor Replacement	2,550	0	0	0	0	0
Generator Base Tank Repair/Replacement (City Hall)	0	0	0	25,000	0	25,000
Hot Water System Replacement	0	0	0	81,000	5,410	110,000
Interior Painting Municipal Complex	0	0	0	0	0	90,000
Kitchen Refurbishment Station 1	0	0	0	0	0	50,000
Liebert Unit Replacement Server Room	0	0	0	45,000	2,970	33,000
Lighting Controller Replacement (City Hall)	0	0	7,935	20,000	109,805	0
Metasys Building Automation Replacement	0	0	18,068	400,000	517,500	0
Overhead Door Replacement Station 4	0	0	0	0	0	27,000
Painting and Repairs (City Hall)	0	108	0	12,000	12,000	0
PB Admin Air Handling Unit and Steam Humidification Project	0	0	0	15,000	51,080	0
Roof Replacement Fire Station 4	0	0	0	0	0	200,000
Sidewalk Replacement, Front Portico	0	0	0	30,000	0	30,000
Sign Brickwork (City Hall)	0	0	0	8,000	8,000	0
Flooring Replacement Architects	0	0	5,464	0	1,587	0
57000. Capital - Buildings	11,543	617,433	147,830	2,676,250	2,355,382	3,555,000
Pool Truck PW #12 (2018 F150) Replacement	0	0	0	26,950	0	6,735
57030. Capital - Automotive Equipment	0	0	0	26,950	0	6,735
LEASE PAYMENTS						
Pool Truck PW #12 (2018 F150)	4,200	3,370	4,724	3,728	3,727	1,932
58100. Debt Service - Lease Payments	4,200	3,370	4,724	3,728	3,727	1,932
58110. Debt Service - Lease Interest	0	810	645	473	472	169
Total - Facility Services	**$26,243**	**$622,183**	**$153,749**	**$2,707,952**	**$2,360,132**	**$3,564,112**

ANNUAL BUDGET: FIRE RESCUE

Account	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget
Enterprise Lease Costs	$0	$3,003	2,942	$3,737	2,917	2,675
Commander Van Chairs	0	1,244	0	0	0	0
56070. Automotive Supplies	1,845	4,247	2,942	3,737	2,917	2,675
Server Room Repair of Water Leaks (Station #3)	13,959	0	0	0	0	0
Station and Staffing Study	0	0	0	0	60,000	0
57000. Capital - Buildings	13,959	0	0	0	60,000	0
Ambulance #4478 (2017 Ford F450) Replacement	0	0	0	0	193,149	0
Ambulance #4858/#353 (2019 Ford F550) Replacement	0	0	0	0	0	285,450
Ambulance #7541/#352 Replacement	0	0	0	193,149	0	285,450
Ambulance #7541 Power Load System	0	0	0	0	0	39,475
Ambulance #7733 (2015 Ford F450) Replacement	0	0	186,273	202,036	0	0
Ambulance #8037 (2016 Ford E450) Replacement	0	0	183,273	0	0	0
Battalion Chief #1404 (2017 Ford Expedition) Replacement	0	0	0	55,840	0	63,542
Battalion Chief #3255/#330 (2020 Ford Transit-250 Cargo)	0	52,634	0	0	0	0
Chief #3789/#302 (2020 Ford PIU)	0	37,407	0	0	0	0
Deputy Chief #7061/#303 (2017 Ford Explorer) Replacement	0	0	0	41,500	0	53,519
Dive #2216 (2003 Ford E450) Replacement	0	0	0	350,000	0	350,000
Engine #5575 (2002 E-One Pumper) Replacement	0	0	0	548,911	551,643	0
Engine #6228 (2006 Pierce Engine) Replacement	0	0	0	548,911	551,643	0
Engine #7272 (2007 Pierce Engine) Replacement	0	0	0	554,411	551,643	0
Inspector #1077/#332 (2018 Ford Escape)	0	0	0	0	0	7,300
Support #334 (2020 Ford F350)	0	49,714	0	0	0	0
Support/Towing #9255#/333 (2019 Ford F350)	39,675	0	0	0	0	10,600
Misc. Automotive Equipment	0	7,130	5,280	0	0	0
57030. Capital - Automotive Equipment	129,717	146,885	399,119	2,494,758	1,848,078	1,095,336
CLWAN Equipment	0	0	0	122,000	0	122,000
Dive Rescue IBC&T	0	0	0	27,000	27,000	0
Drone		0	0	0	0	20,000
MDC Replacements	0	0	0	9,000	9,000	0
Power Load Cot System	0	47,361	0	25,830	0	34,000
Stair Chair Replacements	0	0	10,032	7,000	7,000	0
Starcom21 Radios	543,051	41,761	0	0	0	0
Station Alerting Head End Equip	0	0	0	34,500	38,043	0
Turnout Gear		0	0	0	0	255,000
Turnout Gear Dryer	0	0	0	0	0	30,000
57160. Capital - Departmental Equipment	543,051	345,370	10,032	225,330	81,043	461,000
LEASE PAYMENTS						
Chief #3789 (2020 Ford PIU) 302	0	2,093	5,406	5,527	5,527	5,650
Deputy Chief #7061 (2017 Ford Explorer) 303	0	0	0	5,858	0	7,148
Battalion Chief #3255 (2020 Ford Transit-250 Cargo) 330	0	4,291	7,640	7,807	7,807	7,978
Inspector #1077 (2018 Ford Escape) 332	5,327	3,900	4,066	4,241	4,241	2,928
Support/Towing #9255 (2019 Ford F350) 333	7,761	5,652	5,945	6,147	6,147	6,354
Battalion Chief #1404 (2017 Ford Expedition) 336	0	0	0	7,882	0	0
Support #334 (2020 Ford F350)	0	2,848	7,159	7,334	7,334	7,513
58100. Debt Service - Lease Payments	11,579	18,784	30,216	44,796	31,056	37,571
58110. Debt Service - Lease Interest Payments	0	3,311	4,309	6,205	3,472	5,393
Total - Fire Rescue	$700,151	$518,597	$446,617	$2,774,826	$2,026,566	$1,601,975

ANNUAL BUDGET: ROAD RESURFACING

Account	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget
Pavement Marking Program	$63,914	$74,853	$0	$200,000	$268,124	$150,000
Pavement Preservation Program	50,000	24,996	0	200,000	139,000	200,000
Pedestrian & Traffic Safety Improvements	50,000	11,583	3,987	50,000	24,000	50,000
Street Resurfacing Program (includes manhole lids	2,050,000	1,693,991	1,134,186	1,360,000	898,752	1,375,000
55380. Street Maintenance & Repair	1,940,302	1,805,423	1,138,172	1,810,000	1,329,876	1,775,000
Annual Programs (Concrete)	89,470	277,744	478,676	350,000	384,845	400,000
55390. Sidewalk Maint & Repair	89,470	277,744	478,676	350,000	384,845	400,000
Total - Roadways (Non-MFT)	$2,029,772	$2,083,167	$1,616,848	$2,160,000	$1,714,721	$2,175,000

ANNUAL BUDGET: ROAD RECONSTRUCTION

Account	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget
Roadways						
Main/Crystal Lake Ave Improvement	$150,383	$2,675,288	$ (239,173)	$0	0	$0
North Main Improvement - Design	17,429	134,646	96,050	0	0	0
North Main Improvement - Construction (See Fund 630 for	0	0	0	1,174,335	1,174,335	0
North Main Improvement - Construction Engineering	0	0	0	253,951	415,770	0
Dole Avenue Reconstruction						
Engineering	0	0	85,332	52,500	28,304	240,000
Construction	0	0	0	476,798	0	2,282,762
Cog Circle Reconstruction	0	0	0	250,000	0	250,000
Three Oaks/Lutter/Sand	0	0	117,432	450,000	281,472	1,980,000
Route 14 Beautification	0	0	0	70,555	70,555	0
Traffic Signals	5,301	0	0	0	0	0
LED Replacement	0	0	0	150,000	150,000	25,000
Signal Replacement - IL 176/Oak	0	0	0	50,000	50,000	50,000
Signal Installation - Main St / Liberty (& Bike Path)	0	0	0	75,000	75,000	600,000
Oak Street Pedestrian Improvement	0	0	0	25,000	0	35,000
Pedestrian Connection - Main Street	0	0	3,822	74,000	0	98,070
Annual Program - Resurfacing	0	0	0	475,000	475,000	375,000
Roadways						
South Main Widening	795,785	0	0	0	0	0
US 14/Virginia	166,824	21,944	0	0	0	0
Refund CMAQ Grant	34,088	0	0	0	0	0
McHenry Ave Erosion Control - Design	21,900	0	0	0	0	0
McHenry Ave Erosion Control - Construction	89,270	7,983	0	0	0	0
Signal Installation - IL 176/Mt Thabor-Haligus	12,290	13,010	0	0	0	0
Miscelleneous	0	0	1,900	0	0	0
Multi-Use Paths						
Country Club Multi-Use Path	61,704	0	0	0	0	0
Ackman @ Amberwood Rd Crossing	0	0	0	0	0	0
Huntley Rd Crossing	339,607	(3,723)	0	0	0	0
57080. Capital - Streets	1,694,582	2,849,148	65,363	3,577,139	2,720,436	5,935,832
Salt Storage Dome	0	0	0	300,000	0	400,000
57100. Capital - Buildings	0	0	0	300,000	0	400,000
North Main Street	57,638	48,611	0	0	0	0
57120. Capital - Land	57,638	48,611	0	0	0	0
Total - Roadway Improvements (MFT)	$1,752,219	$2,897,759	$65,363	$3,877,139	2,720,436	$6,335,832

ANNUAL BUDGET: THREE OAKS RECREATION AREA

Account	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget
Cedar Siding Staining	0	0	0	$0	$0	$70,000
Interior Painting	0	0	0	0	0	30,000
Storage/Maintenance Building	$0	$0	$3,904	$415,000	$326,188	125,000
57000. Capital - Buildings	0	0	3,904	415,000	326,188	225,000
Beach/Marina Cameras plus Server	15,424	0	0	0	0	0
Golf Cart Replacement	8,820	0	0	0	0	0
Kubota Replacement	0	0	19,619	0	0	0
Jet Ski	0	0	0	15,000	13,425	0
Unit Heater Replacements, Lakehouse and Marina	0	0	0	19,000	18,624	0
Lighting, Signage, Landscaping (New Parking Lots)	525	0	0	0	0	0
Outboard Motor Replacement	0	6,165	0	0	0	0
Scuba Area Amenities	0	0	5,680	0	0	0
Paddleboat Replacement	6,639	0	0	0	0	7,000
Sail/Pontoon Boat Replacement	0	0	0	0	0	35,000
Swim Raft Repairs	0	0	545	0	0	0
Three Oaks Master Plan Update	0	0	0	0	1,000	0
Umbrellas for Beach and Scuba Areas	0	0	0	24,000	27,000	0
Water Bottle Filling Station (Beach & Marina)	4,680	513	0	0	0	0
Water Fountain	0	0	0	55,000	15,821	0
57040. Capital - Operating Equipment	36,088	6,678	25,844	113,000	75,870	42,000
Beach Area Expansion and Umbrella (Grassy Area)	0	2,660	0	0	0	0
Canoe/Kayak (SHOULD BE 57040)	0	1,118	0	0	0	0
East Trail - Switchback Paving	0	28,970	0	0	0	0
Erosion Control	23,125	0	0	0	0	0
Fencing	8,865	0	0	0	0	0
Flood Remediation (landscape, electrical, building rep	0	3,705	0	0	0	0
Irrigation Pump Relocation	0	0	4,299	0	0	0
Parking Lot Seal Coat and Crack Filling	0	0	0	0	0	25,000
Pipe Outlet Feasibility Study	660	0	0	0	0	0
Playground Soft Surface Replacement	0	2,500	0	0	0	250,000
Shoreline Trail Expansion to Full Length	0	0	0	0	0	440,000
Test Well Installation and Testing	22,871	0	0	0	0	0
Trail Repairs and Landscaping	2,615	0	0	35,000	25,000	0
Upper Parking Lot Light Pole Enhancement	0	0	6,013	0	0	0
Water Level Design Adjustment	22,312	0	0	0	0	0
57100. Capital - Systems Improvements	80,448	38,953	10,313	35,000	25,000	715,000
Total - Three Oaks Recreation Area	$116,536	$45,631	$40,060	$563,000	$427,058	$982,000

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 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget
REVENUES						
41800. Grant Proceeds - Federal						
ARPA Funds	0	0	315,302	2,710,058	2,825,000	2,279,815
CDBG - Lift Station #9 Rehabilitation	0	87,315	0	0	0	0
CDBG - Pine/Oriole Land Acqusition	0	609,019	597,968	396,877	396,877	0
CDBG - College/Union Storm Sewer	0	0	75,000	75,000	75,000	0
CDBG - Rain Garden	0	0	0	17,000	17,000	0
41900. Grant Proceeds - Other						
ComEd - Rain Garden	0	0	0	10,000	10,000	0
40402. Utility Tax - Electricity	646,301	646,301	646,299	646,301	646,301	1,560,890
40407. Utility Tax - Natural Gas	353,699	353,699	353,699	353,699	353,699	1,142,000
Total Intergovernmental Revenue	1,000,000	1,696,334	1,988,268	4,208,935	4,323,877	4,982,705
47010. Interest Income	8,209	0	(58,450)	0	0	0
Total Interest Income	8,209	0	(58,450)	0	0	0
48950. Reimbursements	0	22,431	0	0	0	0
Crystal Creek Culvert Project	0	22,431	0	0	0	0
Lakewood (Broadway Conflict Manhole)	0	0	0	0	0	60,000
48990. Miscellaneous Income	0	0	0	0	40,060	0
Total Miscellaneous	0	22,431	0	0	40,060	60,000
Total Revenues	$1,008,209	$1,718,765	$1,929,818	$4,208,935	$4,363,937	$5,042,705
EXPENDITURES						
PW Admin	4,167,400	$760,261	$929,216	$3,446,391	$700,029	$4,643,200
Water & Sewer Operations	2,229,313	$3,229,288	$6,225,507	14,451,864	8,330,394	14,926,696
Wastewater Treatment	830,842	$1,905,737	$1,421,951	4,321,026	1,773,016	4,618,082
Total Expenditures	$7,227,555	$5,895,286	$8,576,674	$22,219,281	$10,803,439	24,187,978
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	($6,219,346)	($4,176,521)	($6,646,855)	($18,010,346)	(6,439,502)	($19,145,273)

ANNUAL BUDGET SUMMARY (CONTINUED)

Account	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget
REVENUES						
Total Revenues	$1,008,209	$1,718,765	$1,929,818	$4,208,935	$4,363,937	$5,042,705
EXPENDITURES						
Total Expenditures	$7,227,555	$5,895,286	$8,576,674	$22,219,281	$10,803,439	24,187,978
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	($6,219,346)	($4,176,521)	($6,646,855)	($18,010,346)	(6,439,502)	($19,145,273)
OTHER FINANCING SOURCES (USES)						
Transfer In						
Water & Sewer Fund	$6,165,763	$2,532,019	$2,783,302	$4,500,000	$4,500,000	$4,000,000
General Fund						
Three Oaks Water Level Adjustment	0	0	0	1,485,000	0	2,650,000
Three Oaks Development Fund	0	0	0	1,140,000	0	1,400,000
Water & Sewer 2015 GO Project Fund						
WM Relocation - Route 14 (IL 176 to CL Ave	208,632	0	0	0	0	0
Water & Sewer 2019 GO Project Fund		900,161	1,244,510	0	0	0
NCLPBIA City Storm Sewer	1,544,481	0	0	0	0	0
UV Disinfect Syst Replace (WWTP #2)	0	0	0	1,200,000	400,000	735,738
LS #14 Rehabilitation	0	0	0	1,046,316	0	1,400,000
Water & Sewer SSA Participation Fees Fund	0	0	0	0	0	0
Lease Financing	114,958	410,891	0	237,539	128,609	0
Loan Proceeds						
WTP #2 Reconstruction	0	0	3,621,652	5,101,634	3,787,848	1,600,000
WTP #4 New Deep Well #20	0	0	0	800,000	400,000	800,000
Lead Service Line Replacement	0	0	0	0	0	4,000,000
Bond Proceeds						
Dole Avenue WM	0	0	0	345,640	144,000	717,238
Edgewater Storage	0	0	0	100,000	0	80,000
LS #16 Rehabilitation	0	0	0	728,000	0	0
Reestablish Crystal Creek	0	0	0	100,000	60,000	350,000
WTP #2 New Deep Well #19 and Piping	0	0	0	3,539,730	2,825,000	3,909,350
Less: ARPA Funds	0	0	0	(4,109,730)	(2,825,000)	(2,595,116)
Water Meter Replacement Program (Year 1 o	0	0	0	0	0	200,000
Total Other Financing Sources (Uses)	8,033,834	3,843,071	7,649,464	16,214,129	9,420,457	19,247,210
Change in Payables/Receivables	1,565,533	(1,627,629)	3,180,378	0	0	0
Net Change in Cash	3,380,021	(1,961,079)	4,182,986	(1,796,217)	2,980,955	101,937
Beginning Cash Balance	192,240	3,572,261	1,611,182	5,687,386	5,794,168	8,775,123
Ending Cash Balance	$3,572,261	$1,611,182	$5,794,168	$3,891,169	$8,775,123	$8,877,060

ANNUAL BUDGET: PUBLIC WORKS ADMINISTRATION

Account	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget
Invest. Mgr Fees - ARPA Funds	0	0	1,399	0	1,300	600
55010. Professional Services	0	0	1,399	0	1,300	600
Asset Management Software	0	0	4,050	142,350	105,250	0
I-Pads for Field	0	0	634	0	0	0
56050. Computer Hardware & Software	0	0	4,684	142,350	105,250	0
Starcom 21 Duel Band Radio	0	7,100	0	0	0	0
57040. Capital - Operating Equipment	0	7,100	0	0	0	0
Broadway Conflict Manhole - Construction	0	0	0	0	0	120,000
Broadway Conflict Manhole - Design	0	0	0	0	0	12,000
Crystal Lake Water Level Study (USGS Study)	7,971	60,615	37,813	14,575	14,575	0
Crystal Vista Roadway Drainage Retrofit	0	0	0	0	82,000	75,000
Edgewater Storage (Regrade Kamijima Park) - Engineering	0	21,500	0	100,000	0	80,000
Rain Garden Installation (Clover/Edgewater & Fair Oaks/Corrine)	0	0	2,500	46,000	68,157	1,400
Re-establish Crystal Creek - Design and Permitting	0	0	53,003	100,000	60,000	350,000
Storm Sewer Improvements						
Three Oaks Water Level Adjustment	0	0	14,801	2,625,000	0	4,000,000
Union/College Storm Sewer - Construction	0	0	212,798	389,266	291,122	0
Storm Sewer Improvements						
Cove Pond and Woodland Wetlands Enhancement - Construction	136,075	0	0	0	0	0
Cove Pond Survey (HR Green)	1,500	0	0	0	0	0
Gardina Vista Depression Outlet	174,934	0	0	0	0	0
Green Oaks Drain Tile - Mauro and Clark Dietx	296,517	0	0	0	0	0
NCLPBIA City Storm Sewer - Construction	1,738,088	11,115	0	0	0	0
Thornwood Drainage Improvements - Construction	51,971	0	0	0	0	0
Unallocated - Mauro Sewer	12,133	0	0	0	0	0
Crystal Lake Watershed-Based Plan (Applied Ecological)	26,834	38,110	0	0	0	0
Culvert Removal and Replacement (Burke and Copenhaver)	1,661,374	(3,099)	4,250	0	0	0
Land Acquisition CL Park Beach (Greenfield Road)	36,424	0	0	0	0	0
Land Acquisition CL Park Beach (East End Ave)	15,991	0	0	0	0	0
Land Acquisition CL Beach Ave	1,050	0	0	0	0	0
Consulting Services CL Park Beach Ave (Keller Williams)	5,400	0	0	0	0	0
Miscellaneous	1,138	12,943	0	0	0	0
North-South Drain Tile Replacement - Construction	0	2,958	0	0	0	0
57100. Capital - Systems Improvements	4,167,400	144,142	325,165	3,274,841	515,854	4,638,400
Pine/Oriole Depression - Design						
Pine/Oriole Depression - Land Acqusition	0	609,019	473,691	0	0	0
Pine/Oriole Depression - Demolition/Environmental/Grading	0	0	124,277	0	0	0
Pine/Oriole Depression - Maintenance / Monitoring/Landscaping	0	0	0	29,200	77,625	4,200
88240. Pin& Oriole Project	0	609,019	597,968	29,200	77,625	4,200
Total - PW Administration	$4,167,400	$760,261	$929,216	$3,446,391	$700,029	$4,643,200

ANNUAL BUDGET: PUBLIC WORKS WATER AND SEWER DIVISION

Account	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget
56070. Automotive Supplies	$2,050	$5,693	$5,581	$7,301	$6,338	5,946
57000. Capital Buildings	0	0	0	0	0	0
Superintendent #501 (2020 Nissan Rogue)	24,281	0	0	0	0	0
Pickup #503 (2018 F150 4x4 SuperCab)	0	0	0	0	0	9,000
Service Van #539 (2020 Ford Transit-350 Cargo)	0	40,354	0	0	0	0
Service Truck w/Crane #540 (2019 Ford F550)	70,022	0	0	0	0	0
Service Truck w/Crane #540 (2019 Ford F550) AME	32,788	0	0	0	0	0
Service Van #541 (2020 Ford Transit-250 Cargo)	0	34,979	0	0	0	0
Service Truck #542 (2020 Ford F350)	0	45,990	0	0	0	0
Service Truck #542 (2020 Ford F350) AME	0	11,275	0	0	0	0
Mini (1 ton) Dump #543 (2010 F350) Replacement	0	0	0	53,854	0	73,256
Mini (1 ton) Dump #543 (2010 F350) AME (not included in leas	0	0	0	19,990	0	28,256
Pickup #548 (2011 F250) Replacement	0	0	0	42,501	42,412	0
T/A Dump w/Wing Plow #550 (2014 International) Replacemer	0	0	0	0	0	246,745
Supervisor #600 (2018 Ford F150)	0	0	0	0	0	8,100
Pickup #616 (2009 F350) Replacement	0	0	0	43,786	43,785	0
Pickup #617 (2016 F250) Replacement	0	0	0	0	0	59,829
Mini (1 ton) Dump #618 (2012 F550) Replacement	0	0	0	54,897	0	86,500
Mini (1 ton) Dump #618 (2012 F550) Replacement AME	0	0	0	20,000	0	0
Capital Lease Adjustment	20,655	0	0	0	0	0
Vactor-Sewer Jet #611 (2020 Kenworth T440)	0	234,815	0	0	0	0
Vactor-Sewer Jet #611 (2020 Kenworth T440) AME	0	153,490	0	0	0	0
57030. Capital - Automotive Equipment	147,746	520,903	0	235,028	86,197	511,686
SCADA Server	0	0	0	0	0	45,000
SCADA Communication System (WTP) Upgrade	148,112	64,623	0	0	0	0
Sewer Televising Unit	0	100,000	0	0	0	0
57040. Capital - Operating Equipment	148,112	164,623	0	0	0	45,000
Collection System Analysis/Sanitary Sewer Model	0	0	0	50,000	50,000	50,000
Dole Ave Reconstruct IEPA Project Plan	0	0	12,445	0	0	0
Dole Ave Sewer Lining	0	0	0	144,000	144,000	0
Lead Service Line Replacement Program Engineering (20 Yrs b	0	0	0	100,000	457,000	40,000
Lead Service Line Replacement Program Construction (20 Yrs l	0	0	0	0	0	3,960,000
N. Main Street Water Main	0	0	262,378	2,317,537	0	0
Northwest Area Sanitary Sewer Design	0	0	105,700	450,000	0	250,000
Randall Road Widening (County Project) Water Relocation	0	0	0	0	0	165,000
Risk & Resiliency Projects	0	0	0	50,000	0	0
Sanitary Sewer Lining and Grouting Program	0	0	447,102	484,100	484,000	498,623
Water Delivery Study	0	0	0	100,000	100,000	0
Water Master Plan Update	0	0	0	0	0	60,000
Water Meter Replacement Program (3 Yrs beginning FY2024/2	0	0	0	0	0	200,000
Water Tower Painting Multi Year Program	0	0	0	450,000	0	500,000
WM Relocation - Route 14 (IL 176 to CL Ave)	208,632	0	0	0	0	0
WM Replacement - McHenry, Highland, Spruce, Ringling-Engir	0	0	0	150,000	0	0
WM Replacement - Remove Backard Watermain North of Golf/I	0	0	0	150,000	150,000	1,447,500
WTP #1 Long Term Improvements	0	0	0	0	0	50,000
WM Replacement - Dole Avenue	0	0	0	201,640	0	717,238
WM Replacement - McCormick Tower Area	7,301	766,993	1,187,648	0	0	0
WTP #2 New Deep Well #19 and Raw Water Piping - Construct	0	0	0	3,456,730	2,825,000	3,826,350

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

Account	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget
WTP #2 New Deep Well #19 and Raw Water Piping - Engineeri	118,801	0	323,216	83,000	0	83,000
WTP #2 Reconstruction - Construction	28,401	0	3,456,572	5,026,634	3,426,634	1,600,000
WTP #2 Reconstruction - Engineering	573	0	129,779	75,000	0	0
WTP #3 Softener Rehabilitation - Engineering	0	0	0	0	0	25,000
WTP #4 New Deep Well #20 and Other Improvements	0	0	119,386	800,000	400,000	800,000
WTP #5 Rehabilitation (iron filter, roof, ground storage tank) -	723,339	1,689,373	89,293	0	110,000	0
WTP #5 Rehabilitation (iron filter, roof, ground storage tank) -	0	5,903	0	0	0	0
Solar Viability Assessment	19,220	0	0	0	0	0
WTP #4 MCC, Generator and Transfer Switch Replacement	811,857	0	0	0	0	0
57100. Capital - Systems Improvements	1,918,124	2,462,269	6,133,519	14,088,641	8,146,634	14,272,711
LEASE PAYMENTS						
Superintendent #501 (2020 Nissan Rogue)	0	3,479	3,566	3,655	3,655	3,747
Pickup #503 (2018 F150 4x4 SuperCab)	0	4,546	4,740	4,944	4,943	3,413
Service Van #539 (2020 Ford Transit-350 Cargo)	0	3,091	5,857	5,986	5,985	6,117
Service Truck w/Crane #540 (2019 Ford F550)	0	9,940	10,226	10,520	10,520	10,822
Service Van #541 (2020 Ford Transit-250 Cargo)	0	3,034	5,086	5,198	5,198	5,312
Service Truck #542 (2020 Ford F350)	0	2,370	6,647	6,795	6,795	6,946
Mini (1 ton) Dump #543 (2010 F350)	0	0	0	10,771	0	0
Pickup #548 (2011 F250)	0	0	0	6,139	3,303	5,820
Supervisor #600 (2018 Ford F150)	0	4,190	4,363	4,544	4,544	3,530
Vactor-Sewer Jet #611 (2020 Kenworth T440)	0	32,494	33,967	35,090	35,090	36,250
Pickup #616 (2009 F350)	0	0	0	6,324	0	0
Mini (1 ton) Dump #618 (2012 F550)	0	0	0	7,670	0	0
Principal Charges	10,441	0	0	0	0	0
Interest Charges	2,841	0	0	0	0	0
58100. Debt Service - Lease Payments	13,282	63,144	74,452	107,636	80,033	81,957
58110. Debt Service - Lease Interest Payments	0	12,656	11,955	13,258	11,192	9,396
Total - Water & Sewer Operations	$2,229,314	$3,229,288	$6,225,507	$14,451,864	$8,330,394	$14,926,696

ANNUAL BUDGET: PUBLIC WORKS WASTEWATER TREATMENT DIVISION

Account	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget
56070. Automotive Supplies	$543	$1,015	$804	$1,361	$1,495	$1,415
Office/Storage Garage Master Plan	0	0	0	50,000	50,000	0
Roof Repairs/Replacements (WWTP Facilities)	148,335	0	0	150,000	7,348	0
Security Fence/Gate Repairs (WWTP #2)	13,149	0	0	0	0	0
Brush Removal (WWTP #2)	6,700	0	0	0	0	0
MCC Replacement (LS #12 at WWTP #3) - MOVE TO 57040	19,073	0	0	0	0	0
MCC Replacement (WWTP #3 Control Building) - MOVE TO 57040	19,073	0	0	0	0	0
MCC Replacement (WWTP #3 PEPs) - MOVE TO 57040	0	24,830	0	0	0	0
Topographic Survey (LS #16)	4,500	0	0	0	0	0
57000. Capital - Buildings	210,830	24,830	0	200,000	57,348	0
Service Truck w/Crane #615 (2014 F550) Replacement	0	0	0	0	0	130,000
Superintendent #701 (2018 Escape)	0	0	0	0	0	6,200
Pickup #702 (2011 F350) Replacement	0	0	0	42,501	42,412	0
Pickup #705 (2014 F350) Replacement	0	0	0	0	0	52,215
Service Truck w/Crane #709 (2020 Ford F350)	0	54,754	0	0	0	0
Service Truck w/Crane #709 (2020 Ford F350) AME	0	20,037	0	0	0	0
All-Terrain Vehicle (PW #707) Replacement	12,665	0	0	0	0	0
Bypass Pumping Trailer	8,393	0	0	0	0	0
57030. Capital - Automotive Equipment	21,058	74,791	0	42,501	42,412	188,415
Generator Installation & UST Removal (LS #12) - Construction	0	0	0	270,000	0	550,000
Generator Installation & UST Removal (LS #12) - Engineering	0	0	0	30,000	52,600	0
Generator Replacement (LS #19)	0	0	0	165,000	121,376	0
Generator Replacement (LS #20)	0	0	0	30,000	20,000	167,000
Generator Replacement (LS #22)	0	127,060	174,620	0	0	0
Grit Washer Unit Replacement (WWTP #2)	0	0	41,879	0	0	0
Headworks Pump Replacement LS#12 (WWTP #3)	19,073	0	0	0	0	0
Lift Station CISCO Radio Replacement Project	0	0	0	130,000	0	130,000
LS #21 Generator Replacement	0	0	0	0	0	30,000
MCC Replacement (LS #12 at WWTP #3)	0	333,450	434,662	0	0	0
MCC Replacement (WWTP #3 PEPs)	0	0	671,239	264,000	239,097	0
Return Activated Sludge Pump Replacements (WWTP #3)	0	0	84,630	0	0	30,000
Turbo Blower Replacement	0	0	0	75,000	75,000	0
Alum Tank Replacement (WWTP #2)	21,700	212,790	0	0	0	0
ICP OES Analyzer (WWTP #3 Lab)	74,149	0	0	0	0	0
Portable Pump Trailer & Charger	8,265	0	0	0	0	0
Sand Replacement (WWTP #2 Sand Filter)	6,930	0	0	0	0	0
Trash Pump (PW #709) Replacement	104,699	0	0	0	0	0
57040. Capital - Operating Equipment	234,816	673,300	1,407,030	964,000	508,073	907,000

ANNUAL BUDGET: PUBLIC WORKS WASTEWATER TREATMENT DIVISION (CONTINUED)

Account	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget
Easement Purchase - 65 S Virginia	0	0	1,000	0	0	0
Headworks Feasibility Study (WWTP #2)	0	0	0	25,000	25,000	0
LS #06 (Keith Ave) Rehabilitation - Construction	0	0	0	0	0	1,200,000
LS #06 (Keith Ave) Rehabilitation - Design Engineering	0	0	0	65,000	0	65,000
LS #06 (Keith Ave) Rehabilitation - Land Acquisition	0	0	0	25,000	25,000	25,000
LS #09 Rehabilitation	0	1,118,845	0	0	0	0
LS #10 Rehabilitation	0	0	0	0	0	0
LS #14 Rehabilitation	81,782	4,395	0	1,050,000	0	1,400,000
LS #16 Rehabilitation	68,500	0	0	728,000	696,000	0
Primary Effluent Pump Station Rehabilitation (WWTP #3)	19,073	0	0	0	0	0
SCADA Improvements (WWTP #2)	156,836	0	0	0	0	0
UV Disinfection System Replacement (WWTP #2)	33,265	0	0	1,200,000	400,000	813,120
57100. Capital - Systems Improvements	359,456	1,123,240	1,000	3,093,000	1,146,000	3,503,120
LEASE PAYMENTS						
Superintendent #701 (2018 Escape)	4,139	3,443	3,579	3,720	3,720	2,886
Pickup #702 (2011 F350)	0	0	0	6,128	3,351	5,825
Service Truck w/Crane #709 (2020 Ford F350)	0	3,848	7,929	8,105	8,105	8,284
58100. Debt Service - Lease Payments	4,139	7,291	11,508	17,953	15,176	16,995
58110. Debt Service - Lease Interest Payments	0	1,270	1,609	2,211	2,512	1,137
Total - Wastewater Treatment	$830,842	$1,905,737	$1,421,951	$4,321,026	$1,773,016	$4,618,082

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 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
REVENUES								
47010. Interest Income	$1,260	$0	$0	$0	$0	$0	$0	0.00%
47990. Unrealized Gain/Loss on Invest	2,342	0	0	0	0	0	$0	0.00%
Total Interest Income	3,602	0	0	0	0	0	$0	0.00%
Total Revenues	3,602	0	0	0	0	0	$0	0.00%
EXPENDITURES								
Water & Sewer Operations	0	0	0	0	0	0	$0	0.00%
Total Expenditures	0	0	0	0	0	0	$0	0.00%
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	3,602	0	0	0	0	0		
OTHER FINANCING SOURCES (USES)								
Bond Proceeds	0	0	0	0	0	0		
Transfer Out								
Water & Sewer Fund	0	(259,551)	0	0	0	0		
Water & Sewer Capital Fund	(208,632)	0	0	0	0	0		
Total Other Financing Sources (Uses)	(208,632)	(259,551)	0	0	0	0		
Change in Payables/Receivables	(53,264)	67	0	0	0	0		
Net Change in Cash	($258,294)	($259,484)	$0	$0	$0	$0		
Beginning Cash Balance	$517,778	$259,484	$0	$0	$0	$0		
Ending Cash Balance	$259,484	$0	$0	$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 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
REVENUES								
47010. Interest Income	$59,657	$37,602	$3,479	$0	$24,000	$3,000	$3,000	0.00%
47990. Unrealized Gain/Loss on Invest	45,606	(33,555)	(2,803)	0	0	0	$0	0.00%
Total Interest Income	105,263	4,046	676	0	24,000	3,000	$0	0.00%
Total Revenues	$105,263	$4,046	$676	$0	$24,000	$3,000	$3,000	0.00%
EXPENDITURES								
City Administration	79,514	4,508	3,059	0	2,500	3,000	$3,000	0.00%
Total Expenditures	$79,514	$4,508	$3,059	$0	$2,500	$3,000	$3,000	0.00%
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	$25,749	($462)	($2,383)	$0	$21,500	$0		
OTHER FINANCING SOURCES (USES)								
2019A Bond Proceeds	$4,399,191	$0	$0	$0	$0	$0		
2019A Bond Premium	371,081	0	0	0	0	0		
2019B Bond Proceeds	1,261,354	0	0	0	0	0		
2019B Bond Premium	150,506	0	0	0	0	0		
Transfer Out								
Water & Sewer Capital Fund	(1,544,481)	(900,161)	(1,244,510)	(2,246,316)	(400,000)	(2,135,738)		
Total Other Financing Sources (Uses)	$4,637,651	($900,161)	($1,244,510)	($2,246,316)	($400,000)	($2,135,738)		
Change in Payables/Receivables	($9,510)	$662,997	($655,134)	$0	$0	$0		
Net Change in Cash	$4,653,890	($237,625)	($1,902,027)	($2,246,316)	($378,500)	($2,135,738)		
Beginning Cash Balance	$0	$4,653,890	$4,416,265	$2,246,316	$2,514,238	$2,135,738		
Ending Cash Balance	$4,653,890	$4,416,265	$2,514,238	$0	$2,135,738	$0		

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2023/24

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.

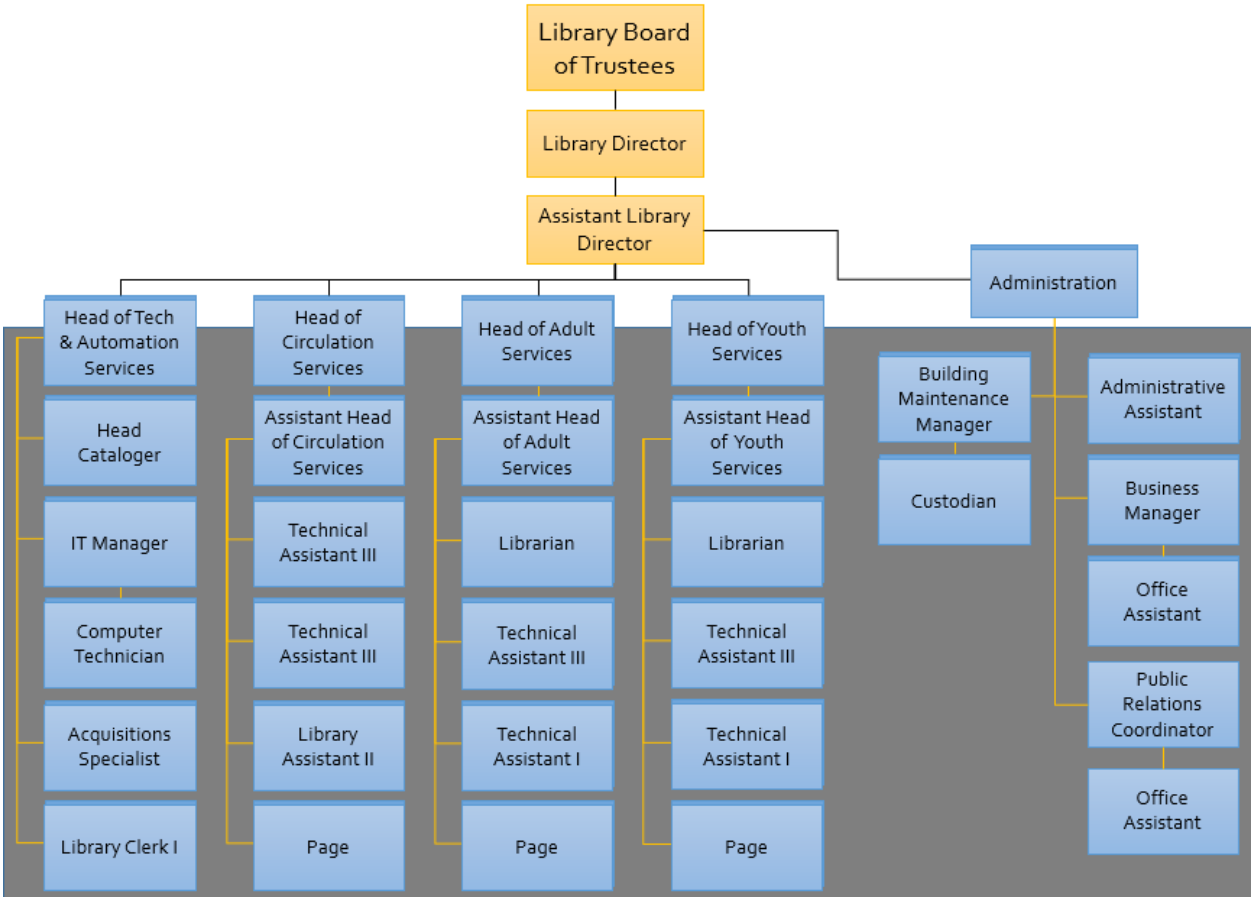
- Understand How to Find, Evaluate and Use Information – Information Fluency

  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

Calendar Year 2022 Strategic Initiatives:

- Keep the community informed through the Beacon newsletter, eNews, social media, presentations, collaborations, and the website about Library services, drive-up service window, outdoor programming
    - CLPL's website updated weekly.
    - Beacon newsletter was produced and mailed out bi-monthly to the whole Crystal Lake community.
    - eNews sent monthly to all subscribers.
    - Social media (Facebook, Twitter, Instagram) posted to multiple times each week.

- Return to in-person programs for Youth, Teens, and Adults while still offering fully virtual and hybrid programming to accommodate all levels of comfort.
- Partnered with Crystal Lake Park District for summer concert series in parks for children and families, featuring Crystal Lake Strikers, Jim Gill, and Scribblemonster.
- Partnered with Crystal Lake Park District and the American Association of University Women for Native American Heritage programming
- Expanded programming for teens through partnerships with District 155 schools and new library programs

- Address on-going issues with aging building
  - Completed 2022 update to the Capital Repairs Assessment
    - Assessment indicated that the library building requires an additional 5.9 million dollar investment by 2041 to maintain the physical integrity of the building. Investment does not resolve accessibility, nor improve space available for public use, building capacity, or capabilities.
    - Library Board identified the highest priority items from the assessment and used Special Reserve funds to begin addressing them.
    - Water main damage closed the library in November of 2021, as a proactive measure pothole testing was completed to determine the condition of the remaining 300 feet of pipe.
  - Replace failed condenser serving 1995 addition
    - Condenser replaced Oct/Nov 2022
    - Condenser serving 1984 addition was damaged during a storm on July 4th. Repairs were completed and a project to secure the condenser to prevent future damage was prioritized by the Library Board.
- Update Strategic Plan
  - Library Board hired Fast Forward Libraries LLC to begin the Strategic Planning process in 2022 and continue into 2023.
    - Established Community Focus Groups.
    - Interviewed key community stakeholders on library resources and services in January 2023.
    - Completed community survey in January 2023.
- Facilitate Leadership Transition

- Long-time Library Director Kathryn I. Martens retired in May 2022
- Becky Fyolek, former Head of Youth Services, was hired as the new Executive Director in May 2022

- Continue to pivot as COVID conditions and protocols change with health and safety of staff and community as key goal
  - Programs were offered virtually or hybrid when possible to allow for all comfort levels and maximize attendance.
  - Masks were made available to staff and public for those who wished to continue to wear them.
  - Cleaning protocols were continued to maintain safe spaces for patrons and staff.

OBJECTIVES

Calendar Year 2023 Strategic Goals:

- Keep the community informed through the Beacon newsletter, eNews, social media, presentations, collaborations, and the website about Library services, collections, and programming.
- Implement Strategic Plan
- Address on-going issues with aging building
  - Continue to review and prioritize 2022 Capital Repairs Assessment so that funds can be earmarked for capital repairs.
  - Library Board develops long-term strategy to address capital needs.
  - Secure condenser serving 1984 addition
- Expand library access to all Crystal Lake elementary and junior high students through Inter-governmental agreement with District 47 schools.
- Continue partnerships with local organizations, including Crystal Lake Park District, to offer large-scale programs and events.

LIBRARY ANNUAL BUDGET SUMMARY

	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	$ Change	% Change
REVENUES								
Library Operations Fund	4,296,798	4,269,388	4,278,735	4,367,893	4,417,433	4,585,498	$217,605	4.98%
Construction & Repair Fund	182,241	212,539	168,524	140,259	140,259	142,580	$2,321	1.65%
Ames Fund	11,218	4,874	229	0	0	0	$0	0.00%
Gift & Memorial Fund	25,334	2,276	7,115	58,100	58,100	55,450	($2,650)	-4.56%
Working Cash Fund	2,076	167	21	0	0	0	$0	0.00%
Per Capita Fund	50,929	50,929	60,096	118,794	59,397	118,794	$0	0.00%
Special Reserve Fund	48,258	14,373	36,177	0	0	0	$0	0.00%
IMRF Fund	285,037	281,327	279,784	322,313	322,313	333,641	$11,328	3.51%
FICA Fund	203,729	200,786	200,054	162,479	162,479	162,480	$1	0.00%
Total Revenues	$5,105,620	5,036,659	5,030,735	$5,169,838	$5,159,981	5,398,443	$228,605	4.42%
EXPENDITURES								
Library Operations Fund	$3,961,650	$3,569,437	$3,960,286	$4,408,149	$4,368,520	4,585,498	$177,349	4.02%
Construction & Repair Fund	110,852	85,010	302,351	140,259	126,229	142,580	$2,321	1.65%
Ames Fund	0	0	0	0	0	0	$0	0.00%
Gift & Memorial Fund	10,496	62,793	48,480	82,295	31,032	73,540	($8,755)	-10.64%
Working Cash Fund	0	0	0	0	0	0	$0	0.00%
Per Capita Fund	50,929	50,929	60,426	118,794	59,397	118,794	$0	0.00%
Special Reserve Fund	67,698	2,799,438	767,843	366,320	341,894	41,000	($325,320)	-88.81%
IMRF Fund	289,127	317,231	317,398	322,313	322,313	333,641	$11,328	3.51%
FICA Fund	187,497	177,009	188,160	213,512	213,512	204,836	($8,676)	-4.06%
Total Expenditures	$4,678,249	7,061,847	5,644,944	$5,651,642	$5,462,897	5,499,889	($151,753)	-2.69%
Revenues Over (Under) Expenditures	$427,371	($2,025,188)	($614,209)	($481,804)	($302,916)	($101,446)		
OTHER FINANCING SOURCES (USES)								
Transfer In	0	0	0	0	0	0		
Transfer Out	0	0	0	0	0	0		
Asset Impairment	0	0	0	0	0	0		
Total Other Financing Sources (Uses)	0	0	0	0	0	0		
Net Change in Fund Balance	427,371	(2,025,188)	(614,209)	(481,804)	(302,916)	(101,446)		
Beginning Fund Balance	$5,868,599	$6,348,717	$4,323,529	$4,323,529	$3,709,320	3,406,404		
Prior Period Adjustment	52,747	0	0	0	0	0		
Ending Fund Balance	6,348,717	4,323,529	3,709,320	$3,841,725	$3,406,404	3,304,958		

LIBRARY OPERATING FUND BUDGET

	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Working Budget	Fiscal 2023 Estimate	Fiscal 2024 Working Budget	$ Change	% Change
REVENUES								
Property Tax	$4,100,314	$4,188,374	$4,187,645	$4,256,833	$4,256,833	$4,448,448	$191,615	4.50%
Grants	0	19,364	0	0	0	0	$0	0.00%
Library Fees	69,624	16,294	58,658	71,500	82,100	70,000	($1,500)	-2.10%
Copy Fees	9,631	355	4,458	5,000	6,000	5,000	$0	0.00%
Meeting Room Fees	1,115	0	0	0	0	0	$0	0.00%
Library Fines	22,325	3,932	11,899	7,500	7,500	7,000	($500)	-6.67%
Investment Income	78,721	24,070	(1,302)	12,000	40,000	40,000	$28,000	233.33%
Used Book Sale	1,490	8	0	0	0	0	$0	0.00%
Miscellaneous	13,578	16,991	17,377	15,060	25,000	15,050	($10)	-0.07%
Total Revenues	$4,296,798	$4,269,388	$4,278,735	$4,367,893	$4,417,433	$4,585,498	$217,605	4.98%
EXPENDITURES								
Wages	$2,530,807	$2,397,271	$2,541,342	$2,775,676	$2,775,676	$2,858,946	$83,270	3.00%
Group Insurance	439,182	431,608	454,703	520,000	520,000	520,000	$0	0.00%
Total Personnel Services	2,969,989	2,828,879	2,996,045	3,295,676	3,295,676	3,378,946	$83,270	2.53%
Legal/Professional Services	21,740	17,278	31,091	24,560	24,560	25,000	$440	1.79%
Community Relations	5,522	1,195	6,844	5,720	5,720	5,720	0	0.00%
Publishing	2,355	1,399	4,312	5,270	5,270	6,000	730	13.85%
Postage & Freight	22,474	21,411	19,139	22,765	22,765	26,000	3,235	14.21%
Continuing Education	19,591	1,136	2,755	15,000	15,000	15,000	0	0.00%
Dues & Subscriptions	5,888	4,048	5,909	6,200	6,200	6,200	0	0.00%
Insurance & Bonding	26,634	33,453	33,194	40,916	39,665	44,312	3,396	8.30%
Utilities	43,588	53,464	57,873	58,200	62,200	63,500	5,300	9.11%
Buildings & Offices Maintenance	166,335	125,417	151,360	185,285	185,285	199,450	14,165	7.64%
Operating Equipment Maintenance	99,303	70,561	99,140	118,812	118,812	124,000	5,188	4.37%
Rental - Buildings & Equipment	14,919	8,375	11,821	13,500	12,000	17,500	4,000	29.63%
Stationary & Printing	30,238	24,750	22,389	34,345	32,000	37,000	2,655	7.73%
Contingency	0	0	0	0	0	0	0	0.00%
Total Contractual Services	458,587	362,487	445,827	530,573	529,477	569,682	39,109	7.37%
Office & Library Supplies	26,319	19,242	21,825	28,543	25,000	32,300	3,757	13.16%
Cleaning & Building Supplies	9,027	11,401	11,917	12,000	12,000	13,000	1,000	8.33%
Landscape Materials	589	0	35	100	100	100	0	0.00%
Small Tools & Equipment	3,254	2,935	812	3,500	3,500	3,500	0	0.00%
Library Materials								
Books	188,070	58,112	152,265	184,500	160,000	184,835	335	0.18%
AV Materials	59,725	16,818	52,074	56,040	48,000	53,050	(2,990)	-5.34%
Electronic Resources	178,584	206,325	216,000	220,000	220,000	247,785	27,785	12.63%
Periodicals	16,119	13,817	19,404	13,350	13,350	13,350	0	0.00%
Standing Orders	10,748	7,337	8,988	11,450	9,000	11,450	0	0.00%
Programs	29,665	10,437	15,907	14,448	14,448	22,500	8,052	55.73%
Total Materials & Supplies	522,100	346,424	499,227	567,037	505,398	581,870	14,833	2.62%
Buildings	0	418	270	0	0	0	0	0.00%
Operating Equipment	10,974	31,229	18,917	37,969	37,969	55,000	17,031	44.86%
Total Capital Outlay	10,974	31,647	19,187	38,470	37,969	55,000	16,530	42.97%
Total Expenditures	$3,961,650	$3,569,437	$3,960,286	$4,408,149	$4,368,520	$4,585,498	$177,349	4.02%
Revenues in Excess of Expenditures	$335,148	$699,951	$318,449	(40,256)	48,913	0		

LIBRARY OPERATING FUND BUDGET (CONTINUED)

	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Working Budget	Fiscal 2023 Estimate	Fiscal 2024 Working Budget	$ Change	% Change
REVENUES								
Total Revenues	$4,296,798	$4,269,388	$4,278,735	$4,367,893	$4,417,433	$4,585,498	$217,605	4.98%
EXPENDITURES								
Total Expenditures	$3,961,650	$3,569,437	$3,960,286	$4,408,149	$4,368,520	$4,585,498	$177,349	4.02%
Revenues in Excess of Expenditures	$335,148	$699,951	$318,449	(40,256)	48,913	0		
OTHER SOURCES (USES)								
Transfer In	$2,262	$0	$1,293	$0	$21	$0		
Loan Proceeds	0	0	0	0	0	0		
Transfer Out								
Library Special Reserve Fund	(342,675)	(358,617)	(885,958)	(278,446)	(318,000)	(163,752)		
Total Other Sources (Uses)	($340,413)	($358,617)	($884,665)	($278,446)	($317,979)	($163,752)		
Change in Fund Balance	($5,265)	$341,334	($566,216)	(318,702)	(269,066)	(163,752)		
Beginning Fund Balance	2,718,943	2,713,678	3,055,012	2,488,796	2,488,796	2,219,730		
Nonspendable Fund Balance	(80,570)	(88,134)	(72,531)	0	0	0		
Available Fund Balance	$2,633,108	$2,966,878	$2,416,265	$2,170,094	$2,219,730	$2,055,978		

LIBRARY CONSTRUCTION AND REPAIR FUND BUDGET

	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Working Budget	Fiscal 2023 Estimate	Fiscal 2024 Working Budget	$ Change	% Change
REVENUES								
Rental Income	$114,208	$113,968	$129,150	$140,009	$140,009	$142,320	$2,311	1.65%
Investment Income	3,881	5,154	166	0	0	0	0	0.00%
Capital Facility Fees	63,998	93,245	38,688	0	0	0	0	0.00%
Miscellaneous	154	172	520	250	250	260	10	4.00%
Total Revenues	$182,241	$212,539	$168,524	$140,259	$140,259	$142,580	2,321	1.65%
EXPENDITURES								
Property Taxes	$45,895	$37,158	$41,264	$42,229	$42,229	$43,327	1,098	2.60%
Professional Services	3,208	417	618	1,200	1,200	1,200	0	0.00%
Buildings & Offices Maintenance	61,749	42,472	73,305	80,697	72,800	47,500	(33,197)	-41.14%
Contingency	0	0	0	16,133	10,000	50,553	34,420	213.35%
Total Contractual Services	110,852	80,047	115,187	140,259	126,229	142,580	2,321	1.65%
Buildings	0	4,963	187,164	0	0	0	0	0.00%
Operating Equipment	0	0	0	0	0	0	0	0.00%
Total Capital Outlay	0	4,963	187,164	0	0	0	0	0.00%
Total Expenditures	$110,852	$85,010	$302,351	$140,259	$126,229	$142,580	$2,321	1.65%
Revenues in Excess of Expenditures	$71,389	$127,529	($133,827)	0	14,030	0		
OTHER SOURCES (USES)								
Transfer In	$0	$0	$0	$0	$0	$0		
Loan Proceeds	0	0	0	0	0	0		
Transfer Out to Special Reserve	0	0	0	0	0	0		
Total Other Sources (Uses)	$0	$0	$0	$0	$0	$0		
Change in Fund Balance	$71,389	$127,529	($133,827)	$0	$14,030	$0		
Beginning Balance, May 1	313,161	384,550	512,079	378,252	378,252	392,282		
Ending Balance, April 30	$384,550	$512,079	$378,252	$378,252	$392,282	$392,282		

LIBRARY AMES TRUST FUND BUDGET

	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Working Budget	Fiscal 2023 Estimate	Fiscal 2024 Working Budget	$ Change	% Change
REVENUES								
Donations	$0	$0	$0	$0	$0	$0	$0	0.00%
Investment Income	11,218	4,874	229	0	0	0	0	0.00%
Miscellaneous	0	0	0	0	0	0	0	0.00%
Total Revenues	$11,218	$4,874	$229	$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			0			0	0	
Books	0	0	0	0	0	0	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%
Total Materials & Supplies	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	$11,218	$4,874	$229	$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	$11,218	$4,874	$229	$0	$0	$0		
Beginning Balance, May 1	372,921	384,139	389,013	389,242	389,242	389,242		
Ending Balance, April 30	$384,139	$389,013	$389,242	$389,242	$389,242	$389,242		

LIBRARY GIFT & MEMORIAL FUND BUDGET

	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Working Budget	Fiscal 2023 Estimate	Fiscal 2024 Working Budget	$ Change	% Change
REVENUES								
Donations	$25,334	$2,276	$7,095	$58,100	$58,100	$55,450	($2,650)	-4.56%
Investment Income	$0	$0	$20	$0	$0	$0		
Total Revenues	$25,334	$2,276	$7,115	$58,100	$58,100	$55,450	($2,650)	-4.56%
EXPENDITURES								
Legal/Professional Services	$0	$0	$0	$0	$0	$0	$0	0.00%
Community Relations	0	0	0	1,975	1,600	1,215	($760)	-38.48%
Postage & Freight	55	0	0	210	210	0	($210)	-100.00%
Publishing	0	0	236	1,585	800	3,550	$1,965	123.97%
Buildings & Offices Maint	0	0	0	6,783	6,783	6,625	($158)	-2.33%
Contingency	0	0	0	0	0	0	$0	0.00%
Total Contractual Services	55	0	236	10,553	9,393	11,390	$837	7.93%
Office & Library Supplies	0	0	0	0	0	0	$0	0.00%
Landscape Materials	0	0	0	0	0	0	$0	0.00%
Small Tools & Equipment	1,020	0	0	3,970	3,970	2,200	($1,770)	-44.58%
Library Materials						0	$0	0.00%
Books	223	0	255	2,000	1,000	3,500	$1,500	75.00%
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	8,885	2,900	6,606	12,493	10,000	6,250	($6,243)	-49.97%
Crystal Lake Foundation Events	0	237	0	0	0	0	$0	0.00%
Assisted Family Card	313	0	580	2,410	800	2,700	$290	12.03%
Stationery & Printing	0	0	0	5,000	0	5,000	$0	0.00%
Total Materials & Supplies	10,441	3,137	7,441	25,873	15,770	19,650	($6,223)	-24.05%
Buildings	0	59,656	40,803	40,000	0	40,000	$0	0.00%
Operating Equipment	0	0	0	5,869	5,869	2,500	($3,369)	-57.40%
Total Capital Outlay	0	59,656	40,803	45,869	5,869	42,500	($3,369)	-7.34%
Total Expenditures	$10,496	$62,793	$48,480	82,295	31,032	73,540	($8,755)	-10.64%
Revenues in Excess of Expenditures	$14,838	($60,517)	($41,365)	(24,195)	27,068	(18,090)		
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	$14,838	($60,517)	($41,365)	($24,195)	$27,068	($18,090)		
Beginning Balance, May 1	111,240	126,078	65,561	24,196	24,196	51,264		
Ending Balance, April 30	$126,078	$65,561	$24,196	$1	$51,264	$33,174		

LIBRARY WORKING CASH FUND BUDGET

	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Working Budget	Fiscal 2023 Estimate	Fiscal 2024 Working Budget	$ Change	% Change
REVENUES								
Investment Income	$2,076	$167	$21	$0	$0	$0	$0	0.00%
Miscellaneous Income	0	0	0	0	0	0	$0	0.00%
Total Revenues	$2,076	$167	$21	$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	$2,076	$167	$21	$0	$0	$0		
OTHER SOURCES (USES)								
Transfer In	$0	$0		$0	$0	$0		
Loan Proceeds	0	0		0	0	0		
Transfer Out								
Library Operations Fund	(2,262)	0	(1,293)	0	(21)	0		
Total Other Sources (Uses)	($2,262)	$0	($1,293)	$0	($21)	$0		
Change in Fund Balance	($186)	$167	($1,272)	$0	($21)	$0		
Beginning Balance, May 1	51,312	51,126	51,293	50,021	50,021	50,000		
Ending Balance, April 30	$51,126	$51,293	$50,021	$50,021	$50,000	$50,000		

LIBRARY PER CAPITA FUND BUDGET

	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Working Budget	Fiscal 2023 Estimate	Fiscal 2024 Working Budget	$ Change	% Change
REVENUES								
Grants	$50,929	$50,929	$60,096	$118,794	$59,397	$118,794	$0	0.00%
Total Revenues	$50,929	$50,929	$60,096	$118,794	$59,397	$118,794	($1,398)	-1.16%
EXPENDITURES								
Legal/Professional Services	$0	$0	$0	$40,000	$20,000	$16,000	$40,000	0.00%
Continuing Education	$7,700	$150	$9,732	$10,000	$5,000	$20,000	($10,000)	-50.00%
Total Contractual Services	7,700	150	9,732	50,000	25,000	36,000	$30,000	150.00%
Stationery & Printing	11,543	9,650	16,125	16,000	8,000	16,000	($2,000)	-11.11%
Programs	0	0	0	20,602	10,301			
Electronic Resources	0	0	0		0	24,602		
Total Materials & Supplies	11,543	9,650	16,125	36,602	18,301	40,602	$18,602	103.34%
57040. Operating Equipment	31,686	41,129	34,569	32,192	16,096	42,192	($50,000)	-60.83%
Total Capital Outlay	31,686	41,129	34,569	32,192	16,096	42,192	($50,000)	-60.83%
Total Expenditures	$50,929	$50,929	$60,426	$118,794	$59,397	$118,794	($1,398)	-1.16%
Revenues in Excess of Expenditures	$0	$0	($330)	$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	($330)	$0	$0	$0		
Beginning Balance, May 1	0	0	0	(330)	(330)	(330)		
Ending Balance, April 30	$0	$0	($330)	($330)	($330)	($330)		

LIBRARY SPECIAL RESERVE FUND BUDGET

	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Working Budget	Fiscal 2023 Estimate	Fiscal 2024 Working Budget	$ Change	% Change
REVENUES								
Investment Income	$48,258	$14,373	$118	$0	$0	$0	$0	0.00%
Miscellaneous Income	$0	$0	$36,059	$0	$0	$0	$0	0.00%
Total Revenues	$48,258	$14,373	$36,177	$0	$0	$0	$0	0.00%
EXPENDITURES								
Building & Offices Maintenance	$0	$0	$0	$22,150	$17,775	$41,000	$18,850	85.10%
Postage & Freight	0	0	0	0	0	0	$0	0.00%
Legal/Professional Services	67,698	673,969	144,843	88,000	67,911	0	($88,000)	-100.00%
Contingency	0	0	0	0	0	0	$0	0.00%
Total Contractual Services	67,698	673,969	144,843	110,150	85,686	41,000	($69,150)	-62.78%
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	0	2,125,469	623,000	256,170	256,208	0	($256,170)	-100.00%
Operating Equipment	0	0	0	0	0	0	$0	0.00%
Land	0	0	0	0	0	0	$0	0.00%
Total Capital Outlay	0	2,125,469	623,000	256,170	256,208	0	($256,170)	-100.00%
Total Expenditures	$67,698	$2,799,438	$767,843	$366,320	$341,894	$41,000	($325,320)	-88.81%
Revenues in Excess of Expenditures	($19,440)	($2,785,065)	($731,666)	($366,320)	($341,894)	($41,000)		
OTHER SOURCES (USES)								
Transfer In								
Library Operating Fund	$342,675	$358,617	$885,958	$278,446	$318,000	$163,752		
Library Construction & Repair Fund	$0	$0	$0	$0	$0	$0		
Library IMRF Fund	0	0	0	0	0	0		
Library FICA Fund	0	0	0	0	0	0		
Loan Proceeds	0	0	0	0	0	0		
Transfer Out	0	0	0	0	0	0		
Total Other Sources (Uses)	$342,675	$358,617	$885,958	$278,446	$318,000	$163,752		
Change in Fund Balance	$323,235	($2,426,448)	$154,292	($87,874)	($23,894)	$122,752		
Beginning Balance, May 1	2,050,063	2,373,298	(53,150)	101,142	101,142	77,248		
Ending Balance, April 30	$2,373,298	($53,150)	$101,142	$13,268	$77,248	$200,000		

LIBRARY IMRF PENSION FUND BUDGET

	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Working Budget	Fiscal 2023 Estimate	Fiscal 2024 Working Budget	$ Change	% Change
REVENUES								
Property Tax	$279,642	$279,710	$279,664	$322,313	$322,313	$333,641	$11,328	3.51%
Investment Interest	5,395	1,617	120	0	0	0	$0	0.00%
Total Revenues	$285,037	$281,327	$279,784	$322,313	$322,313	$333,641	$11,328	3.51%
EXPENDITURES								
Contingency	0	0		0	0		$0	0.00%
Library Portion IMRF	$289,127	$317,231	$317,398	$322,313	$322,313	$333,641	$11,328	3.51%
Library Personnel Services	289,127	317,231	317,398	322,313	322,313	333,641	$11,328	3.51%
Total Expenditures	$289,127	$317,231	$317,398	$322,313	$322,313	$333,641	$11,328	3.51%
Revenues in Excess of Expenditures	($4,090)	($35,904)	($37,614)	$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 Special Reserve Fund	0	0	0	0	0	0		
Total Other Sources (Uses)	$0	$0	$0	$0	$0	$0		
Change in Fund Balance	($4,090)	($35,904)	($37,614)	$0	$0	$0		
Beginning Balance, May 1	184,935	180,845	144,941	107,327	107,327	107,327		
Ending Balance, April 30	$180,845	$144,941	$107,327	$107,327	$107,327	$107,327		

LIBRARY FICA FUND

	Fiscal 2020 Actual	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Working Budget	Fiscal 2023 Estimate	Fiscal 2024 Working Budget	$ Change	% Change
REVENUES								
Property Tax	$199,839	$199,889	$199,865	$162,479	$162,479	$162,480	$1	0.00%
Investment Interest	3,890	897	189	0	0	0	$0	0.00%
Total Revenues	$203,729	$200,786	$200,054	$162,479	$162,479	$162,480	$1	0.00%
EXPENDITURES								
Library Portion FICA	$187,497	$177,009	$188,160	$213,512	$213,512	$204,836	($8,676)	-4.06%
Contingency	$0	$0	$0	$0	$0	$0		
Library Personnel Services	187,497	177,009	188,160	213,512	213,512	204,836	($8,676)	-4.06%
Total Expenditures	$187,497	$177,009	$188,160	$213,512	$213,512	$204,836	($8,676)	-4.06%
Revenues in Excess of Expenditures	$16,232	$23,777	$11,894	($51,033)	($51,033)	($42,356)		
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	$16,232	$23,777	$11,894	($51,033)	($51,033)	($42,356)		
Beginning Balance, May 1	118,771	135,003	158,780	170,674	170,674	119,641		
Ending Balance, April 30	$135,003	$158,780	$170,674	$119,641	$119,641	$77,285		

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2023/24

CAPITAL IMPROVEMENT PLAN HIGHLIGHTS

INTRODUCTION

The City of Crystal Lake's Capital Improvement Plan (CIP) is a long-range planning document designed to identify and prioritize the City's anticipated capital needs. Currently, the City of Crystal Lake owns and maintains $270 million in capital assets. Examples include roads, water mains, sanitary and storm sewers, buildings, equipment and other infrastructure. All of these assets are essential to the delivery of the public services that the residents, businesses and guests of Crystal Lake rely upon. Through careful planning and expert forecasting, the City maintains its foundational mission of careful and responsible stewardship of the public's infrastructure investments.

Even with ongoing maintenance, these assets have varying service lives. Computers and other equipment often needs to be replaced every four to five years. Sanitary sewers and water mains are expected to last for up to 50 years. As these items approach the end of their useable life, long term replacements must be planned for, along with short-term maintenance. The use of forecasting can allow the long term needs to be balanced with immediate needs, and limited resources can be used effectively. Planning ahead for replacement and major maintenance needs allows the City to mitigate more costly emergency repairs.

The City of Crystal Lake has evaluated the capital needs of the community for the next five years to better anticipate costs and, when possible, set aside funding to provide relief on future operating budgets. Each asset is scheduled for replacement based on careful consideration of condition, regulatory or functional requirements, life expectancy and replacement cost.

Projects included in the CIP have anticipated costs of at least $20,000 over the next five years. These projects also have a useful life of more than one year. Looking ahead to the costs and funding sources for these more financially draining items provides assurance that the necessary projects can be completed with minimal impact on the City's overall financial stability. Items or projects with a shorter life span and/or cost are not included in the CIP, but are incorporated into the City's annual budgeting process.

Categories of projects include: land improvements, building improvements, major equipment, technology, vehicles and infrastructure.

For more information on the City's CIP, please reference the full Capital Improvement Plan available from the City's Website at www.crystallake.org.

FINANCIAL SUMMARY

The City organizes all capital expenditures into two funds. These funds are the Capital Replacement Fund and the Water & Sewer Capital Replacement Fund. The Capital Replacement Fund is used for the tracking and allocation of resources for all capital projects relating to Administration, Community Development, Public Safety, Road Improvements, and Park Administration for Three Oaks Recreation Area. Projects relating to the City's water and sewer services, including drinking water, storm sewers, and wastewater are tracked in the Water & Sewer Capital Replacement Fund. Engineering projects are allocated to the appropriate fund, paired with the construction costs of the project.

Funding

Funding sources have been broken out into seven main categories.

Capital Funding: Specific revenues have been designated to fund capital needs of the City. These include the gas and electric utility taxes and video gaming revenues. Historically, the utility taxes have been allocated between the General Fund projects for the Capital Replacement Fund and the projects for the Water and Sewer Capital Replacement Fund. Staring with Fiscal Year 2024, the Utility Taxes will all be deposited into the Water & Sewer Capital Replacement Fund. Video gaming revenues are used exclusively for the Capital Replacement Fund projects; these revenues can be used for any necessary capital projects, but have to date been used for capital improvements to the Three Oaks Recreation Area.

General Funding: The City's operating budget has been designed to generate an operational surplus to support capital needs. Transfers from the City's General Fund provide critical funding for the City's CIP each year, supplementing where the capital funding falls short.

Water & Sewer Funding: Similar to the General Fund, the Water and Sewer Operation Fund budget produces an operational surplus to provide for capital funding. Funds are transferred annually to support capital projects as available after operational and debt service needs have been met, net of any capital revenue receipts.

Motor Fuel Tax Funding: The City receives an allocation of the State of Illinois' Motor Fuel Tax. This allocation provides critical funding for operational expenditures such as road salt and capital needs such as road reconstructions.

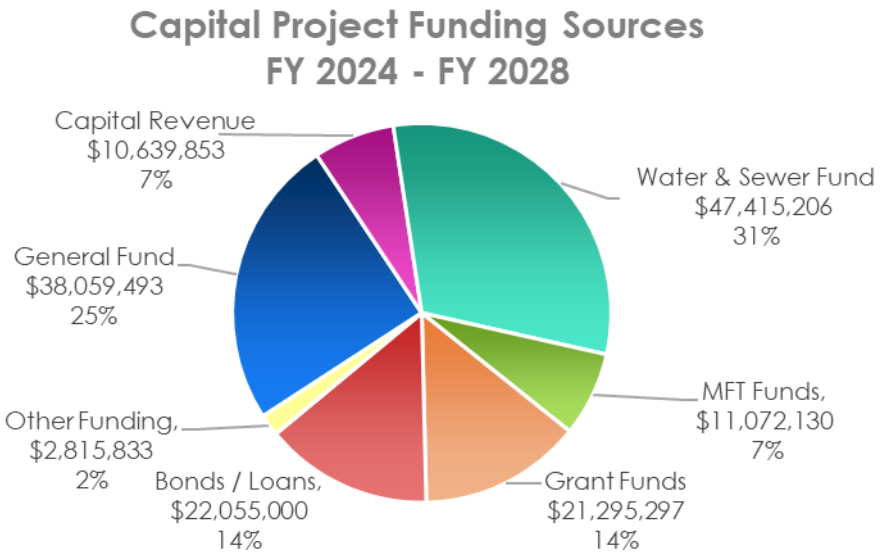
Grant Funds: The City applies for all identified relative grant opportunities, including Federal, State, and other agencies. These grant funds are necessary for successfully

completing the high volume of projects without financially constraining the funds of the City.

Bonds & Loans: Some projects require a more significant outlay of funds over a short period of time, such as large-scale improvements to the City's water and sewer system infrastructure. In these cases, the City has identified low-interest loans or general obligation bond issuances to provide the necessary funding upfront and spread the cost of the project over the useful life of the resulting asset.

Other Funding: This category is used for reimbursements and contributions from outside agencies for specific projects, excluding grant opportunities.

The CIP includes projects totaling over $153 million over the next five years. When breaking down the projects by funding source, transfers from the General Fund, Water and Sewer Fund, and Motor Fuel Tax Fund make up $96.5 million of this total, about 63%.

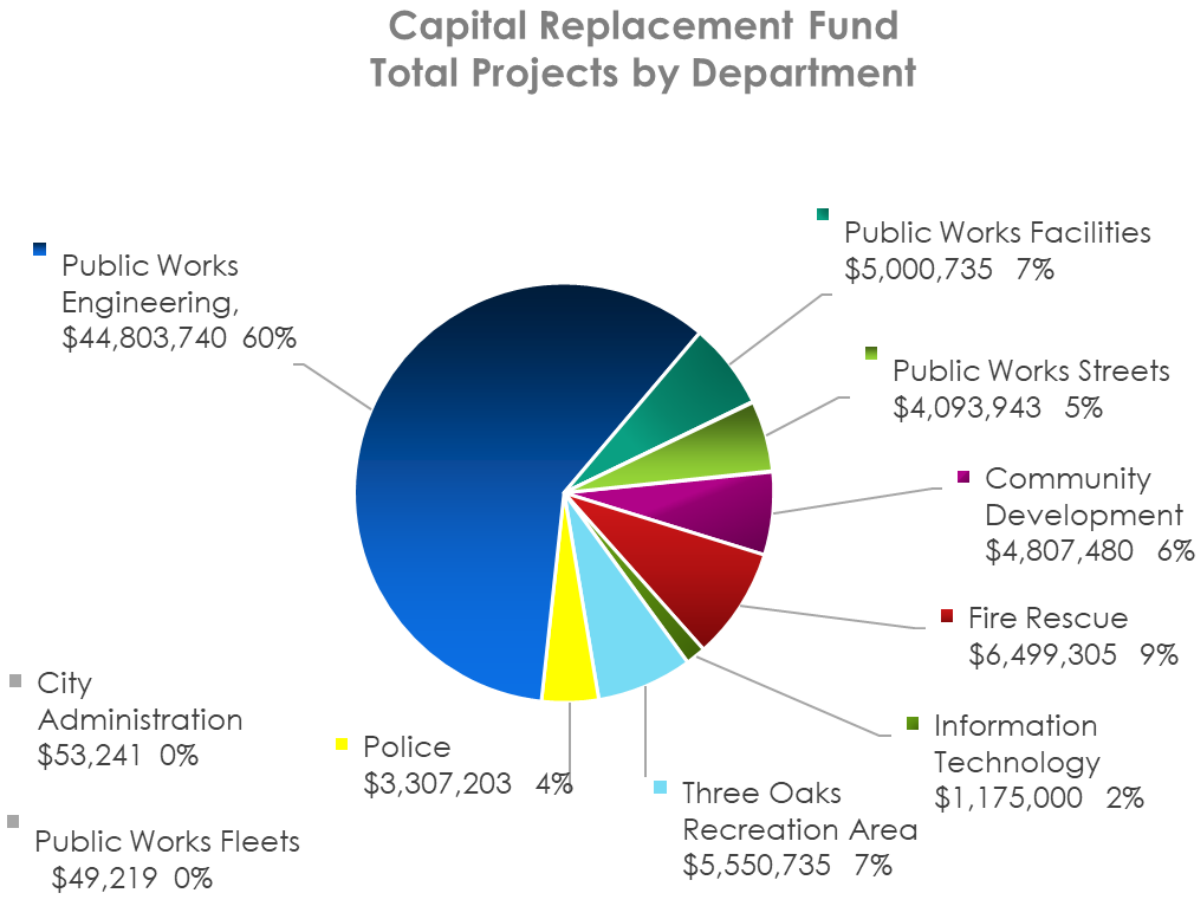


As can be seen above, dedicated capital revenue offsets about 7% of the anticipated capital needs of the next five years. Grant funds are expected to provide about 14%, but the City will continue to investigate additional grant opportunities as they become available. Having a diversity of revenue sources is essential to providing stability in financing.

Projects by Department: Capital Replacement Fund

The CIP has been organized to present the projects within each of the two capital funds, based on the department responsible for the project. The departments represented include City Administration, Community Development, Information Technology, Police, Fire Rescue, Park Administration, and Public Works. Public Works (PW) projects have been broken out by division, as the type of projects and funding sources vary between divisions. These include Engineering, Facilities, and Streets Divisions for the Capital Replacement Fund. The Water & Sewer Capital Replacement Fund includes the Water & Sewer division as well as Wastewater.

Looking first at the Capital Replacement Fund, the departmental breakout is as follows:



Engineering projects have the largest allocation with 60%. The highest project amount for the five years is the Engineering Annual Program for a total of $13 million, covering paving, sidewalk and curb concrete replacements, pedestrian improvements, and other items. Of the $13 million, $11 million is allocated to the Capital Replacement Fund; the remaining $2 million is included in

the Water & Sewer Replacement Capital Fund allocation. Another large project included under Engineering is the reconstruction of Dole Avenue, slated for work between fiscal year 2024 and 2025 for $6.48 million. Examples of other projects include roadway improvements such as roundabouts for traffic flow improvement, as well as pedestrian and bicyclist improvements throughout the community.

Fire Rescue accounts for the next largest segment with 9%. This is due to vehicles. The Plan includes $4.3 million in vehicles for the Fire Rescue Department over five years. Included in this amount are four ambulances replacements (combined $1.26 million), two engine replacements (combined $1.34 million) and various other department vehicles.

Park Administration projects account for 7% of total project costs within the Fund. These projects all relate to the Three Oaks Recreation Area. One significant project is the Full Length Shoreline Trail project for $5 million. This project will add to the existing trails at Three Oaks, allowing for a full loop around the lake. Examples of some other projects completion of an onsite storage building and playground resurfacing.

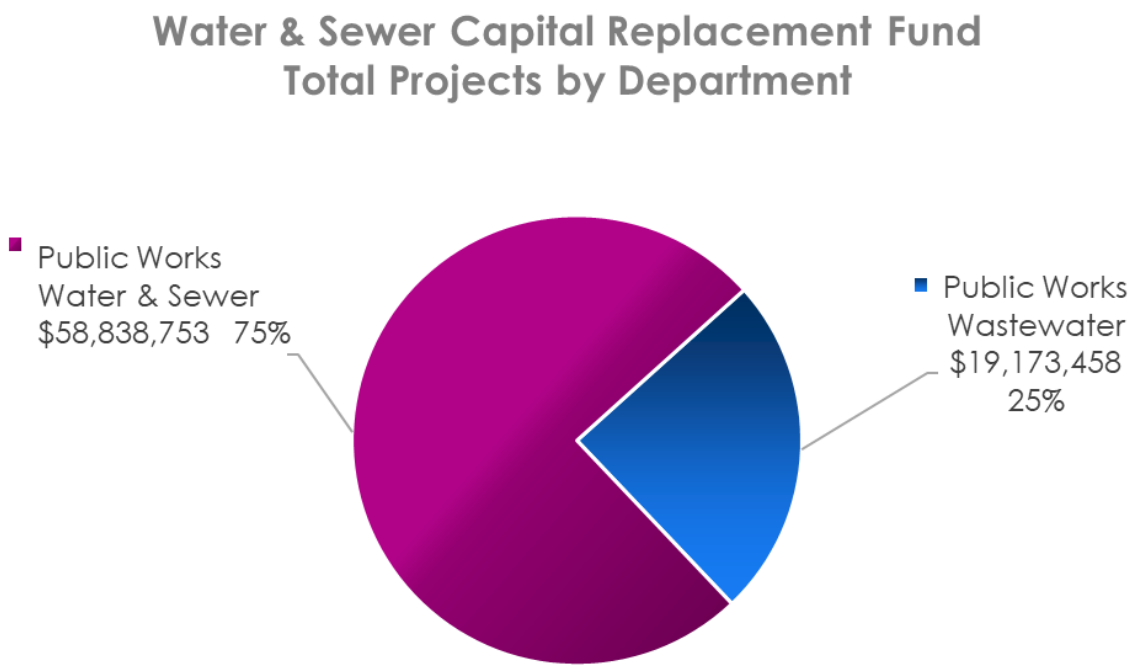
Also with 7%, the Public Works Facility Division has included $5 million in projects. The largest project in this group is the replacement of the garage floor for Public Work, totaling $1.275 million over four years. Examples of other projects included with this division are heating and cooling equipment replacements as well as door replacements.

Community Development represents 6% of the fund total at $4.8 million. This represents one major project, Public Place Enhancements ($4.6 million), and a few vehicles for inspectors ($177,000). The City has been working with a consultant to identify potential enhancements for the community within the downtown area. Public surveys have provided valuable feedback as to desired amenities and improvements. The City is exploring a phased approach of the most appropriate and sought after enhancements.

The remaining department submittals represent smaller segments of the Capital Replacement Fund. The Streets Division of Public Works projects include items such as a salt storage building ($400k) and a replacement front-end loader ($265k). Information Technology has several smaller projects, such as computer and server replacements. City Administration has submitted a project for $20k which would focus on installing additional electric vehicle charging stations within the community, as well as one administrative pool car replacement. While the Fleet Division is included in the CIP, vehicles are reported within the department where they will be used.

Projects by Department: Water & Sewer Capital Replacement Fund

The Water & Sewer Capital Replacement Fund accounts for all the capital needs of providing drinking water, wastewater removal and storm water management. Within this fund, the projects for the Water & Sewer Division currently make up the majority of costs at 75% with $58.8 million in projects. Wastewater projects account for the remaining 25% with $19.2 million in projects. In recent years, the Wastewater Division has completed several large projects, allowing for the funding priority to shift now to the Water & Sewer Division.

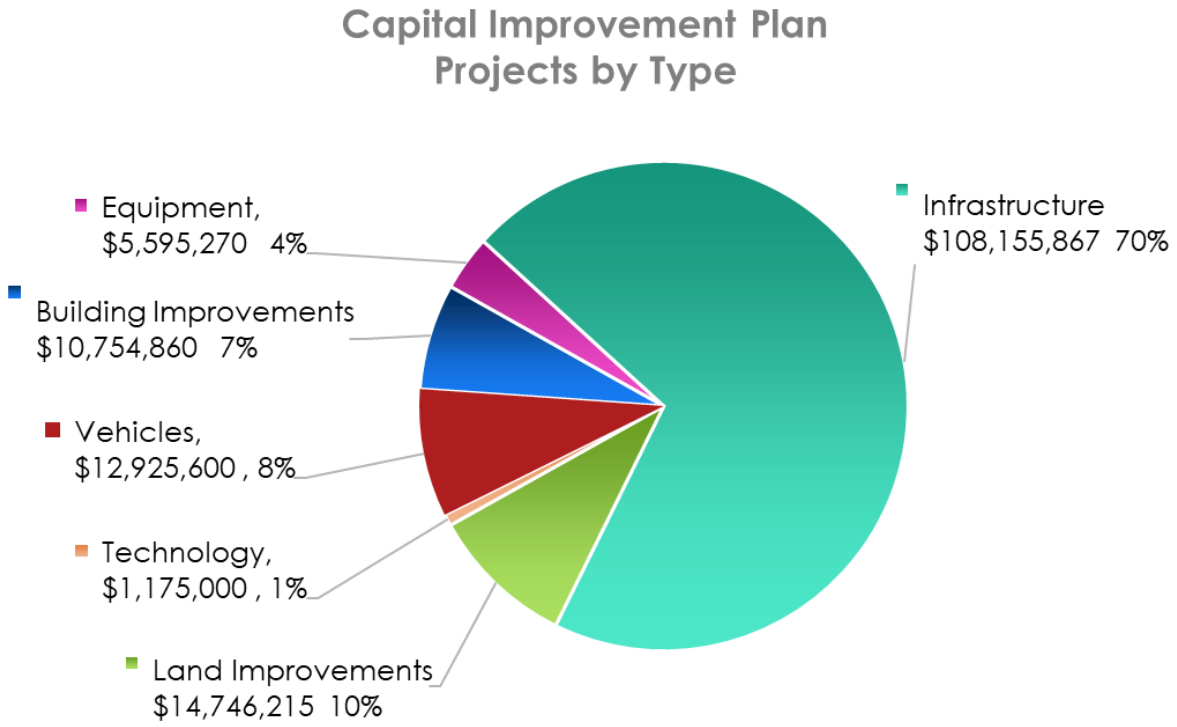


The Wastewater Division anticipates a variety of projects, with the majority of expense in the infrastructure category. One large project is the removal of phosphorus at two wastewater treatment plants ($11.4 million). Pump station rehabilitations and/or replacements account for another $3 million. In the equipment category, pump station generators and control panel replacements equate to $1.3 million.

Similarly in the Water & Sewer Division, infrastructure is the largest category of projects with over $55 million. Replacing the lead service lines, per the State of Illinois mandate, is included for $20 million. Another significant project is the creation of a new deep well, Well #20, for $10.8 million. The water meter replacement project is estimated at $5.6 million and water plant improvements to Plant #1 are planned at $5.5 million.

Projects by Type

Projects are grouped by type to illustrate the nature of projects being completed from an organizational standpoint. This allows the reader to visualize how the funding is being spent, regardless of which department is managing the project.

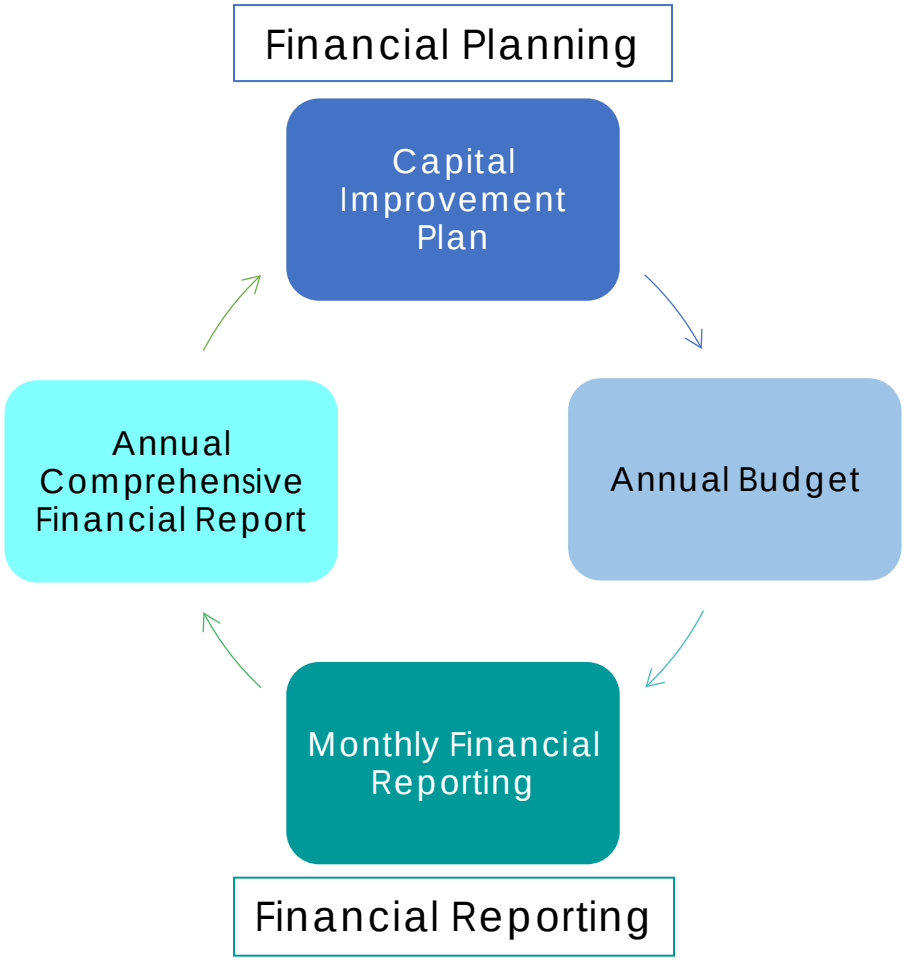


The infrastructure category holds the largest percentage of projects with 70% of the anticipated project costs included in the CIP. Within the infrastructure category, almost two-thirds of the projects relate to the water and sewer system infrastructure. The next largest groupings are land improvements and vehicles, with 10% and 8% respectively. Details on the included projects can be reviewed in the Project Detail Pages of the full CIP document.

PROCESS

The CIP is one component of the City's financial planning cycle. The financial planning cycle begins with the capital improvement planning aspect, the CIP, which is then incorporated into the annual budget. The City reviews the capital plan continually while making necessary adjustments to projects which require priority funding and attention. Examples of other adjustments are to the timing of projects, estimate costs, or removal of a project that is no longer relevant. Staff from all departments collaborate on prioritizing the projects for the betterment of the City, sharing resources or deferring projects as necessary.

The capital review is performed in concert with review of budgetary results, which determine available funding for projects. Financial reporting is done monthly and annually. Monthly reports are provided from all departments to review progress on operations and on capital projects, while also analyzing available resources. Each year, the City publishes the Annual Comprehensive Financial Report (ACFR), summarizing the financial performance of the fiscal year. The ACFR is a resulting product of the annual independent audit.



According to the Government Finance Officers of America (GFOA), governments should *develop a viable overall multi-year financing plan covering the multi-year period of the capital plan to ensure that the proposed capital plan is achievable within expected available resources. Financing strategies should align with expected project requirements while sustaining the financial health of the government.*

The City anticipates annual updates to the CIP, moving forward with scheduled projects as funds and necessity allow. Projects will be added, revised, or removed as necessary. The report is presented in a graphic "at a glance" format to make the volume of information more easily understood. Long-range investment planning allows for better resource management, as funds can be set aside to fund higher cost items, such as a major water main replacement. An effective CIP allows staff to focus time and resources on what is needed in the short term without losing perspective of the bigger picture. City officials and staff can make informed decisions with knowledge of future demands.

CIP FINANCIAL IMPACT STATEMENTS

Long-range forecasting for capital expenditures is a critical component of responsible financial planning. Detailing the projects in the coming year, as well as in the near future, allows for proper funding sources to be identified, staggering projects or reassigning specific revenue sources if necessary.

One step in this process is to analyze the impact the CIP as written will impact the finances of the City. Capital expenditures compete with City funding sources for operational and debt expenditure needs. While the CIP is a plan for the future and does not guarantee all the included projects will be funded as designed, the financial impact provides key information as to the ability of identified revenues to sustain the capital plan.

The City records capital expenditures in two funds, the Capital Replacement Fund and the Water & Sewer Capital Replacement Fund. The Capital Replacement Fund is used for all capital excluding water, sewer, and wastewater projects. Types of projects in the Capital Replacement Fund include items such as capital needs for Police and Fire Rescue, Park Administration for Three Oaks Recreation Area, City facilities, and roadway improvements.

Capital Replacement Fund

	Fiscal Year 2023/24	Fiscal Year 2024/25	Fiscal Year 2025/26	Fiscal Year 2026/27	Fiscal Year 2027/28
Estimate Beginning Fund Balance	$ 17,986,077	$ 5,437,381	$ 2,142,780	$ (4,057,958)	$ (3,201,713)
Add:					
Direct Revenues	268,567	271,696	274,871	278,094	281,365
Transfers In / Other Revenue	11,465,140	11,144,443	6,094,513	6,099,588	5,589,479
Less:					
Non-CIP Expenditures	982,144	836,367	555,516	203,624	154,786
Available Resources for CIP	$ 28,737,640	$ 16,017,153	$ 7,956,648	$ 2,116,101	$ 2,514,345
CIP Expenditures					
Building Improvements	$ 3,420,000	$ 585,000	$ 360,000	$ 474,000	$ 50,000
Equipment	1,087,143	835,127	180,000	32,500	773,500
Infrastructure	13,362,887	7,740,634	2,750,000	3,250,000	2,600,000
Land Improvements	1,124,000	2,431,680	6,340,535	-	-
Technology	774,000	224,000	59,000	59,000	59,000
Vehicles	3,532,229	2,057,932	2,325,071	1,502,314	1,723,257
Total CIP	$ 23,300,259	$ 13,874,373	$ 12,014,606	$ 5,317,814	$ 5,205,757
Estimate Ending Fund Balance	$ 5,437,381	$ 2,142,780	$ (4,057,958)	$ (3,201,713)	$ (2,691,412)

As can be seen in the chart above, the Capital Replacement Fund has more projects slotted into the next five years than designated funds allow. A significant portion of projects have been planned for fiscal year 2023/24. Some of this is due to a backlog of projects originally budgeted for the current year, but have been pushed to the coming year due to delays with supply chain issues or availability of contractors. The availability of vehicles has been particularly difficult, causing a backlog of vehicle purchases for the upcoming year.

This document is a planning tool, allowing for staff to analyze the competing priorities for capital funding over the coming years. The City will not overspend the Capital Replacement Fund. Steps that will be taken to keep the Fund in good standing include:

- Projects will continue to be evaluated for necessity, appropriateness and benefit to the community.
    - Projects may be pushed to future years when funding is available
    - Projects may be removed from the CIP if deemed no longer beneficial and/or necessary.
    - Project scope may be amended, altering the total project cost estimates
- Staff will continue to evaluate all funding options, particularly grant opportunities or cost sharing options, to minimize the overall financial impact to the City.

The second capital fund of the City is the Water & Sewer Capital Replacement Fund. This fund includes all capital projects relating to water, sewer, wastewater and stormwater services. Revenue sources for this fund are limited and are derived primarily from operational revenues, grants, bond issuances and low-interest loans.

	Fiscal Year 2023/24	Fiscal Year 2024/25	Fiscal Year 2025/26	Fiscal Year 2026/27	Fiscal Year 2027/28
Estimate Beginning Cash Balance	$ 8,775,123	$ 8,877,060	$ 9,420,407	$ 9,197,795	$ 3,092,652
Add:					
Direct Revenues	5,042,705	2,881,948	2,812,087	2,868,329	2,925,696
Transfers In / Other Revenue	19,247,210	18,322,894	14,601,634	17,060,000	4,510,000
Less:					
Non-CIP Expenditures	936,166	116,602	76,995	56,548	47,950
Available Resources for CIP	$ 32,128,872	$ 29,965,300	$ 26,757,133	$ 29,069,576	$ 10,480,399
CIP Expenditures					
Building Improvements	2,125,000	1,165,000	530,450	1,482,000	563,410
Equipment	402,000	210,000	915,000	1,065,000	95,000
Infrastructure	19,674,711	16,396,475	13,647,600	23,267,060	5,466,500
Land Improvements	350,000	2,250,000	2,250,000	-	-
Technology	-	-	-	-	-
Vehicles	700,101	523,418	216,288	162,864	182,126
Total CIP	$ 23,251,812	$ 20,544,893	$ 17,559,338	$ 25,976,924	$ 6,307,036
Estimate Ending Cash Balance	$ 8,877,060	$ 9,420,407	$ 9,197,795	$ 3,092,652	$ 4,173,363

Overall ending cash balance for this fund is expected to be sufficient to support the projects in the CIP. One major change is the reallocation of Utility Taxes to solely support Water and Sewer Capital Projects; previously the tax receipts were split between the Capital Replacement Fund and the Water and Sewer Capital Replacement Fund. This shift was made to support the critical infrastructure projects contained in the Water and Sewer Capital Fund. The projects in this fund focus on supporting the services of providing clean drinking water, removing wastewater and mitigating storm water issues. These are all projects ranking high in priority and necessity, with less flexibility for timing or scope adjustment.

Similar to the Capital Replacement Fund, the City will continue to evaluate all the projects slated for the Water and Sewer Capital Replacement Fund. Projects may be amended, removed, and/or added as project needs and availability of funding evolve.

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2023/24

FIVE YEAR FINANCIAL PLAN

INTRODUCTION

The City of Crystal Lake's Five Year Financial Plan (FP) is a long-range planning document designed to forecast trends in revenues and expenditures, identifying potential impacts to financial stability. The first year of the FP is the City's fiscal year 2024, covering the time period from May 2023 to April 2024, with four additional years of projections.

Purpose

Preparing a long-term financial plan is considered a best practice for local governments. According to the Government Finance Officers Association:

> *Beyond the annual budget cycle and multi-year capital plan, governments need to identify long-term financial trends. Long-term financial planning involves projecting revenues, expenses, and key factors that have a financial impact on the organization. Understanding long-term trends and potential risk factors that may impact overall financial sustainability allows the finance officer to proactively address these issues. Going through a long-term financial planning process allows decision makers to focus on long-term objectives, encourages strategic thinking, and promotes overall awareness for financial literacy in an organization. Long-term financial planning creates commitment and motivation to provide a guide for decision-making.*

Funds

The FP includes the City's three major operating funds and two capital funds. The General Fund accounts for the majority of the City's operational activity, including City Administration, Police, Community Development, Information Technology and some divisions of the Public Works Department. The Fire Rescue Fund reports the operational activity of the Fire Rescue Department. The capital needs of these functions are accounted for in the Capital Equipment Replacement Fund. The final two funds included are the Water & Sewer Operational Fund and the Water & Sewer Capital Fund.

Assumptions

Predicting future revenue flows and expenditure trends is anything but an exact science. Using past history, current market conditions and expert opinions regarding future outlooks all play a part in assembling the long-term data. Major revenues have all been calculated out using their unique patterns and indicators. Capital expenditures have been identified by each project, slated for the fiscal year most appropriate for each project. Operational expenditures have been projected based on industry trends and inflation.

While some operational expenditures have been forecasted on known figures, the following general factors have been applied to categories of expenditures:

- Salary & Benefits: 3%
- Health Insurance: 5%
- Public Safety Pension Contributions: 4.5%
- Contractual Services: 2.5%
- Commodities: 3%
- Miscellaneous Expenditures: 3%

MAJOR REVENUES

The City has a diverse revenue base. This diversity promotes financial stability with insulation from financial market swings. The State Municipal Sales Tax (Sales Tax) is the largest single revenue source the City receives each year. Some other major revenues include the Home Rule Sales Tax and Income Tax.

Sales Tax

Each month, the City receives a distribution from the State of Illinois for sales tax collected within Crystal Lake. The State sets a 1% tax rate to share with each municipality. This revenue source can see fluctuations from market conditions, but Crystal Lake's sales tax base includes a strong foundation of everyday items such as groceries, clothing and restaurants which cushion swings on luxury items. A 2% increase per year has been factored into the Sales Tax forecast, blending recent inflationary increases with projected recessionary decreases.



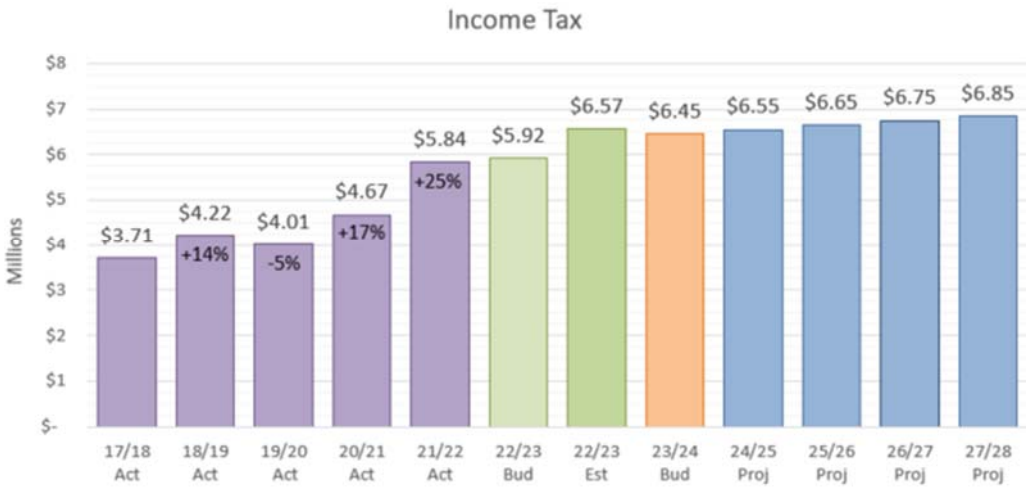
Home Rule Sales Tax

Similar to Sales Tax, the State also collects a Home Rule Sales Tax on behalf of the City. The tax base is very similar, however groceries and titled vehicles such as cars, boats and RV's are exempt from the Home Rule Sales Tax. A 2% increase per year has been factored into the Home Rule Sales Tax, blending recent inflationary increases with projected recessionary decreases. The City's current rate for Home Rule Sales Tax is 0.75%. Per Illinois Statute, the Home Rule Tax Rate can be a maximum of 1.0%.



Income Tax

While Sales Tax and Home Rule Sales Tax are based on transactions within Crystal Lake, Income Tax is distributed by the State on a per capita basis. The State previously shared 10% of collections, but reduced the sharing percentage to allow the State to retain a higher amount of the tax. Municipalities and supporting agencies have lobbied the State to restore the 10% rate. Beginning August 1, 2022, the State made a small increase, adjusting the rate from sharing 6.06% to 6.16%. Conservative increases of 1.5% have been built into the future years.



FIVE YEAR FORECASTS

Five funds have been included in the City's Five Year Financial Plan. These are the General Fund, Fire Rescue Fund, Capital Equipment Replacement Fund, Water & Sewer Operational Fund and Water & Sewer Capital Fund. Each serves a unique purpose to the accounting of the City, capturing the majority of both operational and capital activities.

General Fund

The main operational fund, General Fund, captures the majority of operating activity within the City. Please refer to Exhibit A at the end of this section for details on the General Fund Forecast.

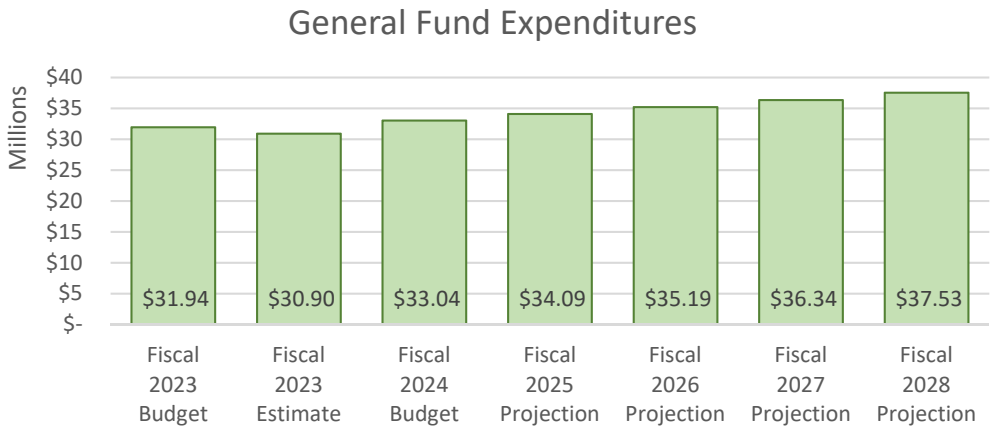
According to the City's Fund Balance policy, the City strives to keep a Fund Balance of between 25% and 50% of operational expenditures. Based on the projections for the current year, the City is forecasting to remain solidly in the high end of that range for the next five years.

GENERAL FUND	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	Fiscal 2025 Projection	Fiscal 2026 Projection	Fiscal 2027 Projection	Fiscal 2028 Projection
Available Fund Balance as % of Expenditures	52%	49%	47%	48%	48%	49%	49%

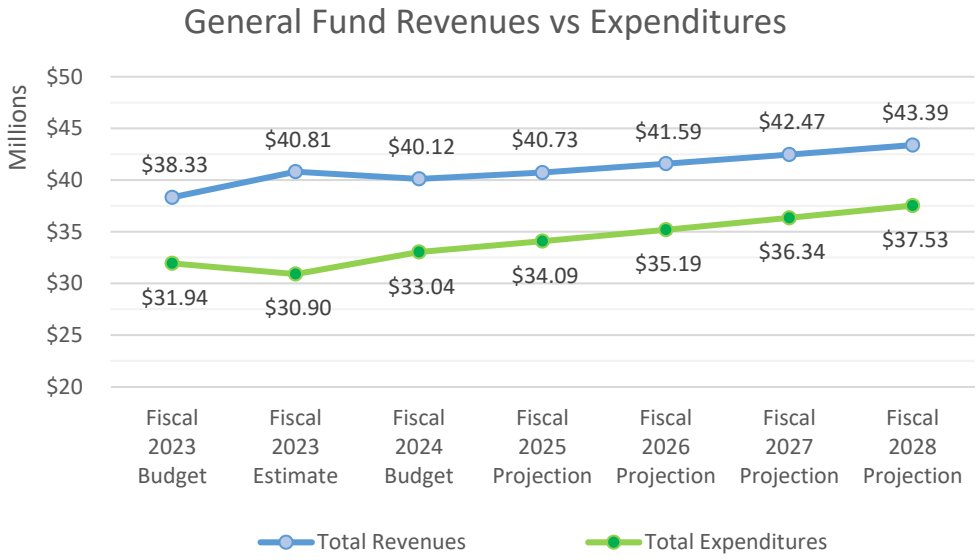
Revenues are tracking for steady growth overall. Most major revenue sources have been growing faster than expected. Growth estimates are conservative to allow for recessionary impacts. It is important to note that while the General Fund does record property taxes, those taxes are remitted directly to the City's public safety pension funds and not retained by the City for operational support.



Expenditures are predicted to have steady growth as well. The City has a long-standing track record of keeping operational expenditures within budgetary constraints, taking advantage of efficiencies for staff and processes when possible. The City will continue to manage operational spending to stay within the available resources and providing consistently high quality services to the community.



Overall, revenues for the General Fund are expected to outpace expenditures for the near future. Any operational surplus generated by the General Fund is used as a funding source for the City's capital needs. The excess is reflected in the TRANSERS section of both the General Fund and the Capital Equipment Replacement Fund forecasts. This transfer is one of the primary funding sources for the City's capital plan, a critical element to supporting the City's capital needs.



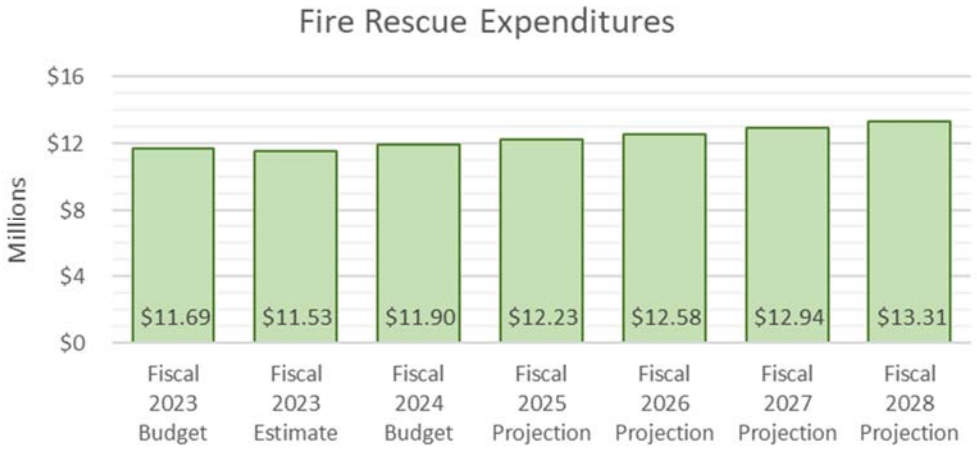
Fire Rescue Fund

The City maintains a separate operational fund to track the activity of the Fire Rescue Department. Please refer to Exhibit B at the end of this section for details on the Fire Rescue Fund Forecast.

Major revenues for the Fire Rescue Fund include property taxes, ambulance transport fees, and contractual payments from the Village of Lakewood and the Crystal Lake Rural Fire Protection District. These three sources account for about 95% of the revenues in this fund.

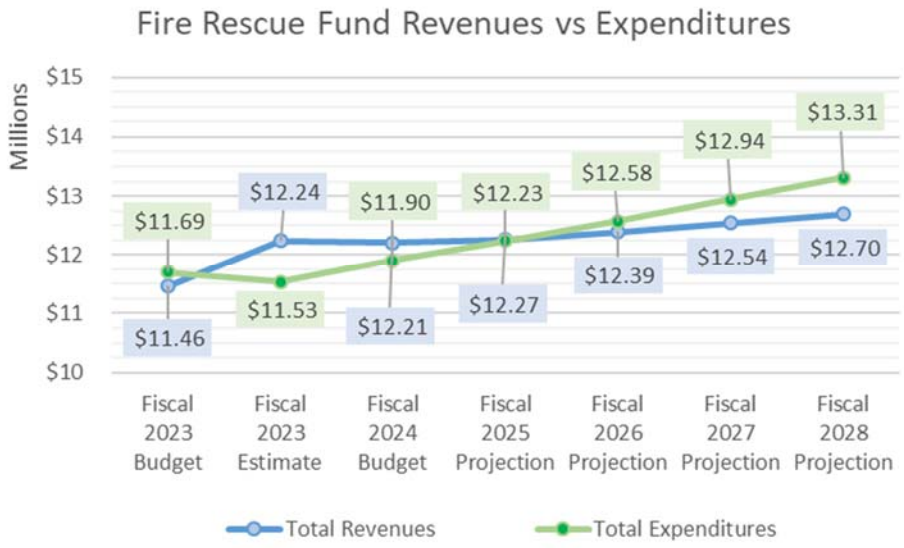


The majority of the increase for expenditures relates to personnel costs, as the Fire Rescue Department is a service based department. Should the overall staffing levels of the Department be increased, the operational expenditures would grow at a much higher pace.



Overall, expenditures for Fire Rescue operations are growing faster than the corresponding revenue sources. In the current fiscal year (FY 2023), the budget projected a deficit, using fund

balance reserves for the gap. Projections are showing a surplus for the year instead, but by Fiscal Year 2026, we are again projecting a deficit. Staff will review all future expenditures and revenues closely for this fund to ensure the Fire Rescue Fund can remain solvent. Any deficits plotted for the future are NOT an indicator of reduced service quality; they are merely estimates that need to be addressed with each subsequent planning cycle.

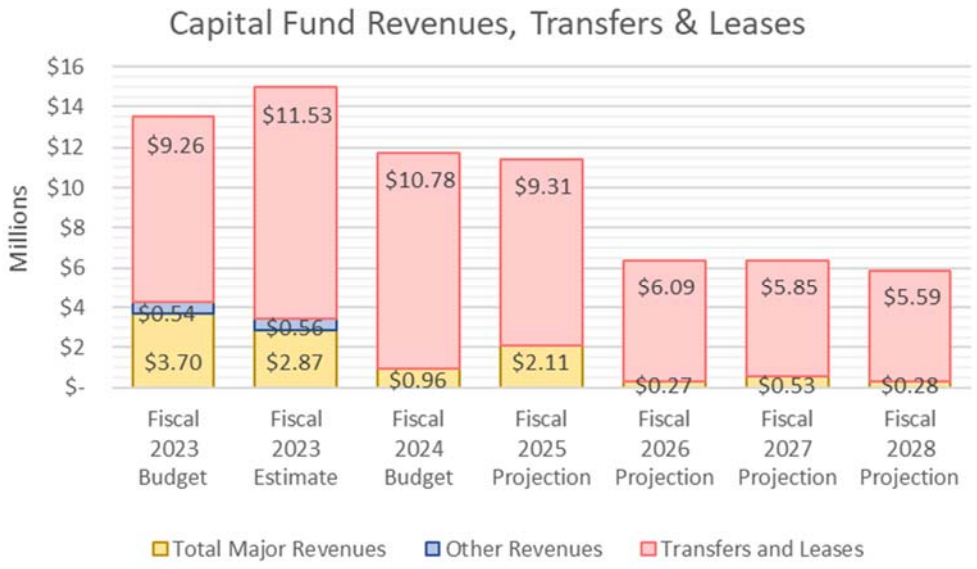


Capital Equipment Replacement Fund

The first of the capital funds included herein is the Capital Equipment Replacement Fund (Capital Fund). The Capital Fund accounts for all the capital needs of the City's governmental functions. Please refer to Exhibit C at the end of this section for details on the Capital Fund Forecast.

The Capital Fund comprises the needs of the General Fund operating departments, such as Police, Three Oaks Recreation Area, and some Public Works divisions as well as Fire Rescue, Motor Fuel Tax related capital, and other governmental functions. Any capital relating to the Water & Sewer services of the City are reported in their own capital fund later in this document.

As the Capital Fund does not have a significant amount of dedicated direct revenues after Fiscal Year 2023, the chart below incorporates transfer into the fund, as well as a small amount of lease financing relating to the fleet. For Fiscal Year 2023, the City allocated a percentage of the gas and electric utility taxes in to this fund; the utility taxes have been moved to all support Water & Sewer Capital projects starting with Fiscal Year 2024, accounting for the large drop in Major Revenues shown below. Fiscal Year 2025 also includes a large Federal Grant, temporarily increasing the Major Revenues category for that year.



Being all capital expenditures, the annual amount can vary considerably from year to year. Projects are slated based on timing needs and ideally, available funding. Inclusion in the Capital Improvement Plan does not guarantee inclusion in the Annual Budget. Projects are evaluated continually to assess scope, timing, necessity, and benefit to the Community. For more detail on the included projects, please see the City's Capital Improvement Plan.



Water & Sewer Operating Fund

The Water & Sewer Operating Fund tracks the operational activity of providing drinking water, removing wastewater, managing stormwater and Public Works Administration. Please refer to Exhibit D at the end of this section for details on the Water & Sewer Operating Fund.

Major revenues in the Water & Sewer Operating Fund include consumption based fees for water and sewer services and connection fees for new construction. Consumption based fees are estimated at $14-$15 million over the next five years.

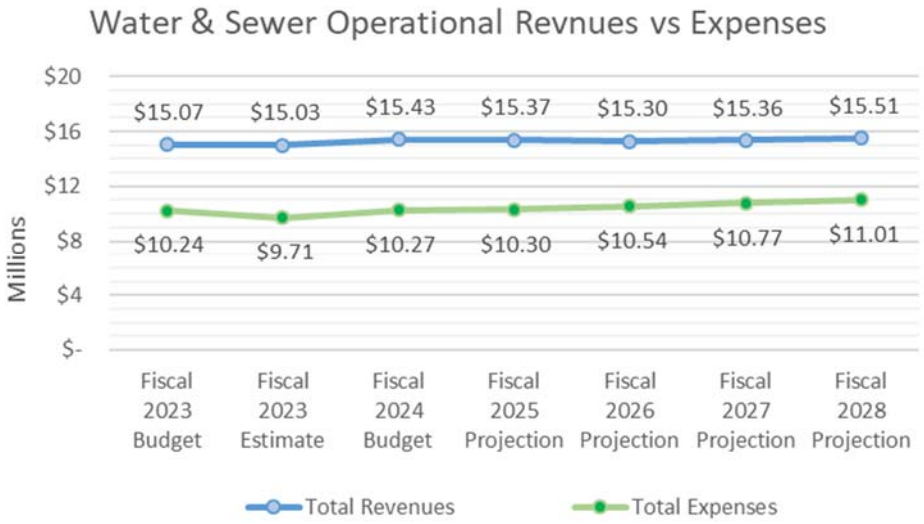


On the expense side, water and sewer related expenses are expected to grow at a reasonable pace over the next few years. Staff reviews the operational expenses closely at all times in order to minimize the user fees needed to support the system.



Overall, water and sewer related operational revenues are projected to be sufficient to support operational expenses. In addition, water and sewer operational revenues are necessary to cover all debt service payment relating to the water and sewer operations. Any surplus after

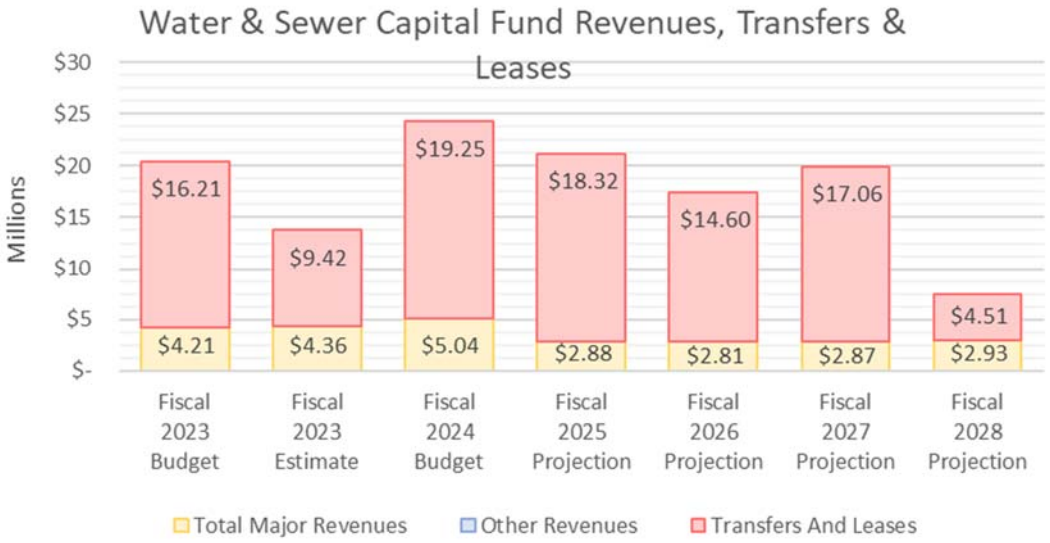
debt and operational expenses have been paid is then transferred to the Water & Sewer Capital Equipment Replacement Fund (Water & Sewer Capital Fund). Debt service obligations are approximately $4 million per year.



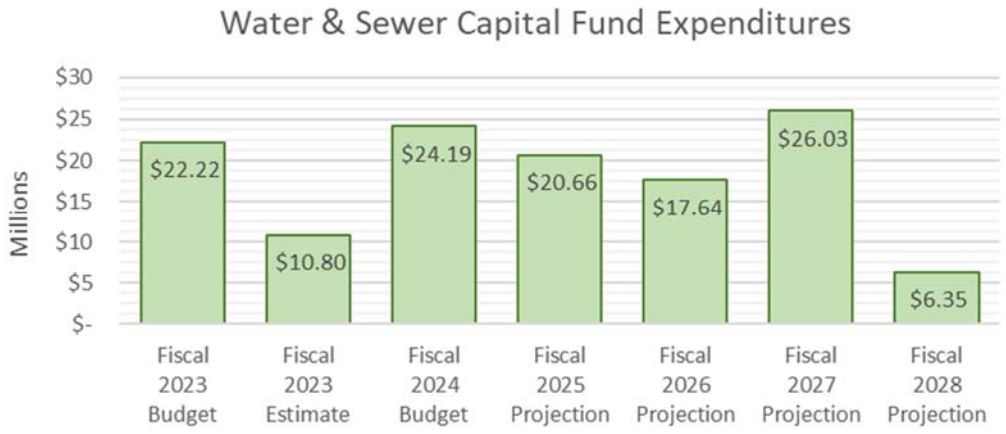
Water & Sewer Capital Equipment Replacement Fund

The Water & Sewer Capital Equipment Replacement Fund (Water & Sewer Capital Fund) accounts for the unique capital needs of providing drinking water, removing wastewater, and managing stormwater. Please refer to Exhibit E at the end of this section for details on the Water & Sewer Capital Fund.

Similar to the Capital Fund, the Water & Sewer Capital Fund also relies significantly on transfers in from the related Operating Fund. Starting in Fiscal Year 2024, the City is allocating all of the gas and electric utility taxes, formerly split between the two capital funds. Other major revenues include grants and reimbursements. Bond issuances or procurement of low interest loans have also been planned for a revenue source within the next five years as a few more expensive capital projects are coming due; bond issuances/loans allow the City to maintain positive cash flow and spread the payment of the expenses over more of the life of the resulting capital asset.



On the expense side, supply chain issues have caused the delay of several projects and vehicle purchases. The FP assumes these supply chain issues will be resolved and all projects will be completed or vehicles/equipment procured in the year needed. Expenses are slotted in fiscal years to match the anticipated or estimated timeframe for each project. Inclusion in the Capital Improvement Plan does not guarantee inclusion in the Annual Budget. Projects are evaluated continually to assess scope, timing, necessity, and benefit to the Community. For more detail on the included projects, please see the City's Capital Improvement Plan.



CLOSING REMARKS

The City anticipates annual updates to the Five Year Financial Plan, revising as new information is available. Economic fluctuations, recessionary and/or inflationary impact, supply chain effects and other factors will continue to be evaluated throughout the year. An effective five year financial plan allows staff to focus time and resources on what is needed in the short term without losing perspective of the bigger picture. City officials and staff can make informed decisions with knowledge of future demands

GENERAL FUND	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	Fiscal 2025 Projection	Fiscal 2026 Projection	Fiscal 2027 Projection	Fiscal 2028 Projection
REVENUES							
Major Revenues							
Property Taxes	$ 5,767,047	$ 5,767,047	$ 5,767,047	$ 6,026,564	$ 6,297,759	$ 6,581,159	$ 6,877,311
Sales Tax	13,902,808	14,205,056	14,601,444	14,893,473	15,191,342	15,495,169	15,805,072
Home Rule Sales Tax	6,891,889	6,891,889	6,979,256	7,118,841	7,261,218	7,406,442	7,554,571
Income Tax	5,919,992	6,567,317	6,452,518	6,581,568	6,713,199	6,847,463	6,984,412
Use Tax	1,414,936	1,639,775	1,639,775	1,672,571	1,706,022	1,740,142	1,774,945
Total Major Revenues	$33,896,672	$35,071,084	$35,440,040	$36,293,017	$37,169,540	$38,070,375	$38,996,311
Other Revenues	4,428,469	5,739,238	4,678,184	4,436,022	4,419,244	4,403,318	4,390,336
Total Revenues	$ 38,325,141	$ 40,810,322	$ 40,118,224	$ 40,729,039	$ 41,588,784	$ 42,473,693	$ 43,386,647
EXPENDITURES							
Executive	$ 466,250	$ 449,315	$ 498,475	$ 501,886	$ 505,382	$ 508,966	$ 512,639
Legal	531,445	790,474	563,695	577,787	592,232	607,038	622,214
City Administration	2,245,922	2,067,306	2,299,937	2,371,688	2,442,744	2,515,930	2,591,313
Information Technology	1,050,583	1,043,160	1,481,116	1,522,358	1,564,768	1,608,383	1,653,236
Police Department	11,832,514	11,416,036	11,929,439	12,328,936	12,718,433	13,120,804	13,536,505
Community Development	2,585,553	2,115,379	2,677,591	2,756,254	2,837,397	2,921,100	3,007,451
Public Works							
Engineering	1,111,070	1,086,354	1,408,704	1,452,685	1,498,103	1,545,005	1,593,448
Streets	3,763,396	3,624,004	3,791,405	3,903,008	4,018,058	4,136,666	4,258,948
Fleet Services	754,662	705,595	769,269	793,915	819,390	845,724	872,945
Facility Services	743,111	817,740	913,410	938,431	964,166	990,635	1,017,861
Fire & Police Commission	34,641	32,414	36,614	37,531	38,469	39,431	40,416
Three Oaks Rec. Area	998,625	939,681	846,603	876,270	895,289	920,679	946,794
Debt Service	52,907	52,706	52,924	0	0	0	0
Pension Obligation	5,767,047	5,759,941	5,767,047	6,026,564	6,297,759	6,581,159	6,877,311
Total Expenditures	$ 31,937,726	$ 30,900,105	$ 33,036,229	$ 34,087,313	$ 35,192,190	$ 36,341,519	$ 37,531,080
Revenues Over (Under) Expenditures	$ 6,387,415	$ 9,910,217	$ 7,081,995	$ 6,641,726	$ 6,396,594	$ 6,132,173	$ 5,855,567
TRANSFERS IN (OUT)							
Transfers In	$ 119,204	$ 131,464	$ 139,180	$ 140,000	$ 140,000	$ 140,000	$ 140,000
Transfers Out	(5,666,875)	(9,033,127)	(6,755,304)	(6,087,057)	(5,910,793)	(5,619,319)	(5,346,058)
Net Transfers	$ (5,547,671)	$ (8,901,663)	$ (6,616,124)	$ (5,947,057)	$ (5,770,793)	$ (5,479,319)	$ (5,206,058)
FUND BALANCE							
Change in Fund Balance	$ 839,744	$ 1,008,555	$ 465,871	$ 694,669	$ 625,801	$ 652,854	$ 649,509
Est. Beg. Fund Balance	19,751,537	19,751,537	20,760,092	21,225,963	21,920,632	22,546,433	23,199,287
Est. End. Fund Balance	$ 20,591,281	$ 20,760,092	$ 21,225,963	$ 21,920,632	$ 22,546,433	$ 23,199,287	$ 23,848,796
*Unrestricted Ending Fund Balance	$ 16,590,381	$ 15,243,623	$ 15,655,254	$ 16,299,133	$ 16,823,866	$ 17,379,204	$ 17,934,802
Available Fund Balance as % of Expenditures	52%	49%	47%	**48%**	**48%**	**48%**	**48%**

FIRE RESCUE FUND	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	Fiscal 2025 Projection	Fiscal 2026 Projection	Fiscal 2027 Projection	Fiscal 2028 Projection
REVENUES							
Major Revenues							
Property Taxes	$ 6,913,157	$6,938,933	$ 7,348,000	$7,348,000	$7,494,960	$7,644,859	$7,797,756
Transport Fees	1,504,592	2,148,730	1,733,150	1,756,147	1,756,147	1,756,147	1,756,147
Contract Service	2,523,313	2,527,543	2,594,517	2,646,407	2,646,407	2,646,407	2,646,407
Total Major Revenues	$ 10,941,062	$ 11,615,206	$ 11,675,667	$ 11,750,555	$ 11,897,515	$ 12,047,414	$ 12,200,311
Other Revenues	522,000	625,858	535,500	515,150	497,150	497,150	497,150
Total Revenues	$ 11,463,062	$ 12,241,064	$ 12,211,167	$ 12,265,705	$ 12,394,665	$ 12,544,564	$ 12,697,461
EXPENDITURES							
Fire Rescue	$11,692,687	$11,534,459	$11,901,420	$12,234,753	$12,579,780	$12,940,976	$13,309,200
Total Expenditures	$ 11,692,687	$ 11,534,459	$ 11,901,420	$ 12,234,753	$ 12,579,780	$ 12,940,976	$ 13,309,200
Revenues Over (Under) Expenditures	$ (229,625)	$ 706,605	$ 309,747	$ 30,952	$ (185,115)	$ (396,412)	$ (611,739)
TRANSFERS IN (OUT)							
Transfers In	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers Out	0	0	0	0	0	0	0
Net Transfers	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FUND BALANCE							
Change in Fund Balance	$ (229,625)	$ 706,605	$ 309,747	$ 30,952	$ (185,115)	$ (396,412)	$ (611,739)
Est. Beg. Fund Balance	$6,516,406	$6,516,406	$7,223,010	7,532,757	7,563,709	7,378,594	6,982,181
Est. End. Fund Balance	$ 6,286,781	$ 7,223,010	$ 7,532,757	$ 7,563,709	$ 7,378,594	$ 6,982,181	$ 6,370,442
*Unrestricted Ending Fund Balance	$ 5,997,578	$ 6,818,807	$ 6,799,759	$ 6,594,107	$ 6,190,694	$ 5,571,955	$ 4,572,453
Available Fund Balance as % of Expenditures	51%	59%	57%	54%	49%	43%	34%

CAPITAL EQUIPMENT REPLACEMENT FUND	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	Fiscal 2025 Projection	Fiscal 2026 Projection	Fiscal 2027 Projection	Fiscal 2028 Projection
REVENUES							
Major Revenues							
Video Gaming	$ 188,351	$ 266,764	$ 268,567	$ 271,696	$ 274,871	$ 278,094	$ 281,365
Utility Taxes	1,557,657	1,689,573	-	-	-	-	-
Grants & Reimb.	1,951,677	916,033	687,215	1,834,935	-	250,000	-
Total Major Revenues	$ 3,697,685	$ 2,872,370	$ 955,782	$ 2,106,631	$ 274,871	$ 528,094	$ 281,365
Other Revenues	537,687	560,753	-	-	-	-	-
Total Revenues	$ 4,235,372	$ 3,433,123	$ 955,782	$ 2,106,631	$ 274,871	$ 528,094	$ 281,365
EXPENDITURES							
City Administration	132,400	106,151	40,000	-	33,241	-	-
Community Development	-	-	539,000	1,407,480	2,861,000	-	-
Information Technology	1,243,588	540,025	871,200	311,800	133,800	133,800	133,800
Fire Rescue	2,774,826	2,026,566	1,601,975	1,513,462	1,222,227	425,628	1,902,518
Police Department	1,410,516	451,261	1,716,883	651,058	828,060	458,669	565,850
Public Works							
Engineering	2,050,583	912,968	4,612,305	733,002	122,621	221,295	70,395
Fleet Services	57,372	0	58,799	9,580	9,580	9,580	9,580
Facility Services	2,707,952	2,360,132	3,564,112	622,000	374,000	474,000	60,000
Roadways - MFT	3,877,139	2,720,436	6,335,832	4,955,634	375,000	875,000	375,000
Roadways - Non MFT	2,160,000	1,714,721	2,175,000	2,175,000	2,275,000	2,175,000	2,175,000
Streets	2,842,514	1,730,438	1,785,297	1,220,974	835,208	737,616	57,550
Three Oaks Recreation	563,000	427,058	982,000	1,110,750	3,500,385	10,850	10,850
Total Expenditures	$ 19,819,890	$ 12,989,757	$ 24,282,403	$ 14,710,740	$ 12,570,122	$ 5,521,438	$ 5,360,543
Revenues Over (Under) Expenditures	$ (15,584,518)	$ (9,556,634)	$ (23,326,621)	$ (12,604,109)	$ (12,295,251)	$ (4,993,344)	$ (5,079,178)
OTHER FINANCING SOURCES (USES)							
Transfers In	$ 7,457,563	$ 11,379,550	$ 9,947,362	$ 9,309,508	$ 6,094,513	$ 5,849,588	$ 5,589,479
Transfers Out	-	-	-	-	-	-	-
Lease Financing	1,805,872	155,195	830,563	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-
Net Transfers	$ 9,263,435	$ 11,534,745	$ 10,777,925	$ 9,309,508	$ 6,094,513	$ 5,849,588	$ 5,589,479
FUND BALANCE							
Change in Fund Balance	$ (6,321,083)	$ 1,978,111	$ (12,548,696)	$ (3,294,601)	$ (6,200,738)	$ 856,244	$ 510,301
Est. Beg. Fund Balance	13,418,459	16,007,966	17,986,077	5,437,381	2,142,780	(4,057,958)	(3,201,713)
Est. End. Fund Balance	$ 7,097,376	$ 17,986,077	$ 5,437,381	$ 2,142,780	$ (4,057,958)	$ (3,201,713)	$ (2,691,412)

WATER & SEWER OPERATING FUND	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	Fiscal 2025 Projection	Fiscal 2026 Projection	Fiscal 2027 Projection	Fiscal 2028 Projection
REVENUES							
Major Revenues							
Consumption Fees	$ 13,884,154	$ 13,681,781	$ 14,196,530	$ 14,535,790	$ 14,672,608	$ 14,810,714	$ 14,950,122
Connection Fees	625,000	825,600	625,000	350,000	175,000	75,000	75,000
Total Major Revenues	$14,509,154	$14,507,381	$14,821,530	$14,885,790	$14,847,608	$14,885,714	$15,025,122
Other Revenues	556,227	520,796	608,353	479,880	457,383	471,930	487,396
Total Revenues	$ 15,065,381	$ 15,028,177	$ 15,429,883	$ 15,365,670	$ 15,304,991	$ 15,357,644	$ 15,512,518
EXPENSES							
Public Works Admin	$ 1,204,673	$ 1,039,431	$ 940,479	$ 992,453	$ 1,018,370	$ 1,026,733	$ 1,035,314
Water & Sewer	5,346,511	5,131,998	5,534,380	5,362,564	5,472,198	5,592,677	5,717,186
Wastewater	3,686,502	3,535,633	3,795,731	3,946,594	4,046,634	4,152,852	4,260,753
Total Expenses	$ 10,237,686	$ 9,707,062	$ 10,270,590	$ 10,301,610	$ 10,537,201	$ 10,772,262	$ 11,013,252
Revenues Over (Under) Expenses	$ 4,827,695	$ 5,321,115	$ 5,159,293	$ 5,064,060	$ 4,767,789	$ 4,585,383	$ 4,499,266
TRANSFERS IN (OUT)							
Transfers In	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers Out	(8,654,997)	(8,948,938)	(8,317,708)	(5,395,112)	(5,059,178)	(4,869,320)	(4,796,591)
Net Transfers	$ (8,654,997)	$ (8,948,938)	$ (8,317,708)	$ (5,395,112)	$ (5,059,178)	$ (4,869,320)	$ (4,796,591)
CASH BALANCE							
Change in Cash Balance	$ (3,827,302)	$ (3,627,823)	$ (3,158,415)	$ (331,052)	$ (291,389)	$ (283,937)	$ (297,325)
Est. Beg. Cash Balance	6,093,696	8,891,777	5,263,955	2,105,540	1,774,488	1,483,099	1,199,162
Est. End. Cash Balance	$ 2,266,394	$ 5,263,955	$ 2,105,540	$ 1,774,488	$ 1,483,099	$ 1,199,162	$ 901,837
Available Cash Balance as % of Expenditures	22%	54%	21%	17%	14%	11%	8%

WATER & SEWER CAPITAL EQUIPMENT REPLACEMENT FUND	Fiscal 2023 Budget	Fiscal 2023 Estimate	Fiscal 2024 Budget	Fiscal 2025 Projection	Fiscal 2026 Projection	Fiscal 2027 Projection	Fiscal 2028 Projection
REVENUES							
Major Revenues							
Utility Taxes	1,000,000	1,000,000	2,702,890	2,756,948	2,812,087	2,868,329	2,925,696
Grants & Reimb.	3,208,935	3,363,937	2,339,815	125,000	-	-	-
Total Major Revenues	$ 4,208,935	$ 4,363,937	$ 5,042,705	$ 2,881,948	$ 2,812,087	$ 2,868,329	$ 2,925,696
Other Revenues	-	-	-	-	-	-	-
Total Revenues	$ 4,208,935	$ 4,363,937	$ 5,042,705	$ 2,881,948	$ 2,812,087	$ 2,868,329	$ 2,925,696
EXPENSES							
Public Works Admin	$ 3,446,391	$ 700,029	$ 4,643,200	$ 3,063,856	$ 2,491,800	$ 2,077,060	$ 100,000
Water & Sewer	14,451,864	8,330,394	14,926,696	16,991,977	13,722,281	10,804,713	5,865,599
Wastewater	4,321,026	1,773,016	4,618,082	605,662	1,422,252	13,151,699	389,387
Total Expenses	$ 22,219,281	$ 10,803,439	$ 24,187,978	$ 20,661,495	$ 17,636,333	$ 26,033,472	$ 6,354,986
Revenues Over (Under) Expenditures	$ (18,010,346)	$ (6,439,502)	$ (19,145,273)	$ (17,779,547)	$ (14,824,246)	$ (23,165,143)	$ (3,429,290)
OTHER FINANCING SOURCES (USES)							
Transfers In	$ 9,371,316	$ 4,900,000	$10,185,738	$1,100,000	$1,075,000	$575,000	$510,000
Transfers Out	-	-	-	-	-	-	-
Lease Financing	237,539	128,609	-	-	-	-	-
Bond/Loan Proceeds	6,605,274	4,391,848	9,061,472	17,222,894	13,526,634	16,485,000	4,000,000
Net Transfers	$ 16,214,129	$ 9,420,457	$ 19,247,210	$ 18,322,894	$ 14,601,634	$ 17,060,000	$ 4,510,000
CASH BALANCE							
Change in Cash Balance	$ (1,796,217)	$ 2,980,955	$ 101,937	$ 543,347	$ (222,612)	$ (6,105,143)	$ 1,080,710
Est. Beg. Cash Balance	5,687,386	$5,794,168	8,775,123	8,877,060	9,420,407	9,197,795	3,092,652
Est. End. Cash Balance	$ 3,891,169	$ 8,775,123	$ 8,877,060	$ 9,420,407	$ 9,197,795	$ 3,092,652	$ 4,173,363

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2023/24

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, 2023 AND ENDING APRIL 30, 2024

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 and online on the City's website from April 6, 2023; and

WHEREAS, after proper notice being given, a public hearing was conducted on April 5, 2022, to obtain public comment on the tentative annual budget for the City of Crystal Lake for the fiscal year beginning May 1, 2023 and ending April 30, 2024.

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, 2023 and ending April 30, 2024, 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 18th day of April 2023.

APPROVED:

_____
Haig Haleblian, Mayor

ATTEST:

_____
Nick Kachiroubas, City Clerk

PASSED: April 18, 2023
APPROVED: April 18, 2023

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.

DEPRECIATION: The measure of the value of a fixed asset that has been consumed during a period whether arising from use, passage of time or obsolescence.

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 2023/24

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 2023/24 BUDGET CYCLE

Wednesday, July 20,2022	Distribute FY2023-2024 capital planning instructions
Friday, September 9, 2022	FY2023-FY2028 Capital Plan project worksheets due from departments
Monday, October 10, 2022	Distribute FY2022-2023 budget instructions to departments
Thursday, November 10, 2022	Distribute 2022 Tax Levy Discussion Memorandum to City Council
Friday, December 2, 2021	FY2023-2024 position requisition forms due from departments
Tuesday, December 6, 2022	City Council consideration of a resolution determining the 2022 Tax Levy (the tax levy determination shall not be made less than 20 days prior to the adoption of the tax levy)
Thursday, December 8, 2022	Publish Notice of Truth in Taxation (notice to be published 7-14 days prior to public hearing)
Monday, December 16, 2021	FY2023-2024 budget request information due from departments
Tuesday, December 20, 2022	Public hearing and adoption of the 2022 Tax Levy
Friday, December 22 2021	File 2022 Tax Levy with McHenry County Clerk FY2023-2024 accomplishments and objectives due from departments FY2023-2024 organization charts and performance metrics due from departments
Monday, January 16, 2023 – Friday, February 3, 2023	Departments meet with City Manager and Finance to review requests, accomplishments, objectives and metrics.
Monday, February 13, 2023 – Friday, March 3, 2023	Prepare budget document
Thursday, March 23, 2023	Distribute proposed FY2023-2024 Budget to City Council

Thursday, April 6, 2023	Make budget available to public (10+ days prior to adoption) Post agenda for workshop Publish notice of public hearing for the FY2023-2024 Budget (notice to be published 7 to 14 days prior to the time of hearing)
Tuesday, April 11, 2023	Conduct budget workshop
Tuesday, April 18, 2023	Public hearing and adoption of the FY2023-2024 City Budget and Salary Ordinance
Friday, April 21, 2023	File adopted FY2022-2023 Budget with the McHenry County Clerk

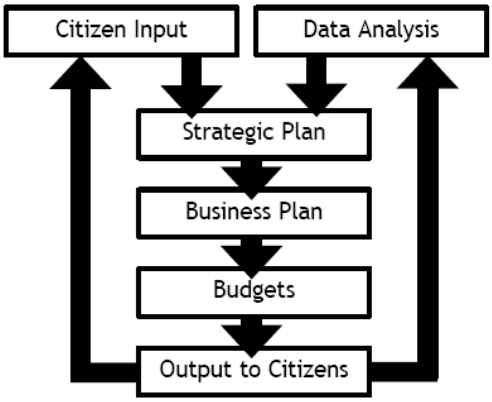
APPENDIX C - STRATEGIC PLAN

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

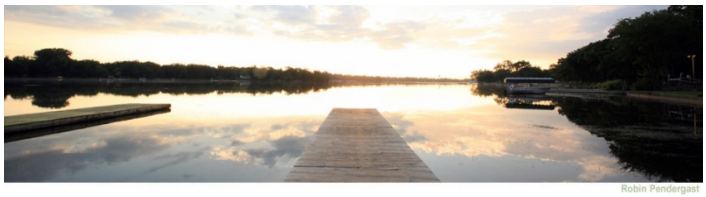
absenteeism in the event that an influenza outbreak is a threat to our employees, their families and the City.

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.

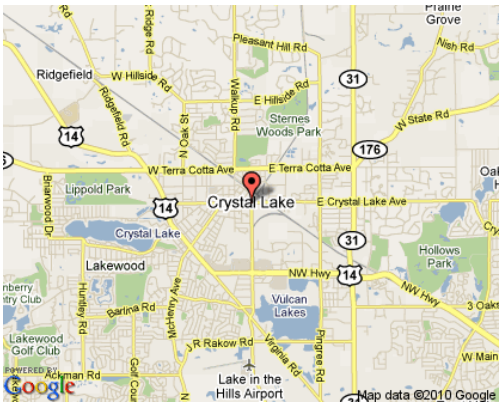
APPENDIX E - HISTORY OF CRYSTAL LAKE

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 40,269 with a median family income $87,578.

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, Springboard 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. In 2022, over 877,406 square feet of vacant space was leased by new businesses throughout the City. Over 3,791 businesses currently support a workforce of 27,194 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 celebrated 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
Crystal Lake School District 155	High school education	725
Snap-On Tools Co.		590
McHenry County College	Higher education	500
Knaack Manufacturing	Jobsite storage	500
Crystal Lake Park District	Parks and recreation	480
AptarGroup	Product dispensing systems	475
Springboard Manufacturing	Medical product injection molding	240
Walmart	Department store	350
City of Crystal Lake	Municipal government	241
Jewel Foodstores	Grocer	220
Technipaq	Medical supply store	100
General Kinematics Corp	Material handling equipment supplier	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	5.0
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	4.0
2019	40,743	39.6	15,414	13,357	2.8
2020	40,743	39.6	15,414	13,138	16.1
2021	40,269	39.6	15,371	12,639	5.0
2022	40,269	39.5	15,371	12,883	3.8

[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)	19.24
Number of City Employees (Full Time Equivalents)	240.00
Facilities and Services:	
Miles of Streets	176
Traffic Signals Maintained	33
Police Services	
Number of Stations	1
Number of Police Personnel	77.70
Number of Calls For Service	23,211
Number of Patrol Units	22
Law Violations	
Physical arrests	776
Traffic violations	3,697,2937
Parking violations	3,160
Fire/Emergency Medical Services	
Number of Stations	3
Number of Fire Personnel	67.50
Number of Calls Answered	7,642
Number of Fire Inspections	952
Number of Life Safety Inspections	325

Culture and Recreation	
Parks acreage	450
Number of Libraries	1
Water System:	
Water mains (miles)	240
Fire hydrants	3,234
Maximum daily capacity (millions of gallons)	8.54
Average daily consumption (millions of gallons)	4.10
Sewer System:	
Sanitary sewers (miles)	165
Storm sewers (miles)	122
Maximum daily treatment (millions of gallons)	7.22
Average daily sewage (millions of gallons)	4.7