CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2024B



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

For the fiscal year beginning May 1, 2024

www.crystallake.org

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CITY OF CRYSTAL LAKE, ILLINOIS
2024B

CITY OFFICIALS

MAYOR
Haig Haleblian

COUNCILMEMBERS

Ellen Brady	Brett Hopkins
Cameron Hubbard	Mandy Montford
Ian Philpot	Denise Smith

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
Craig Snyder	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.

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Crystal Lake
Illinois

For the Fiscal Year Beginning

May 01, 2023

Christopher P. Morrill

Executive Director

The Government Finance Officers' Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Crystal Lake, Illinois for the Annual Budget beginning May 1, 2023. 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 2024B

TRANSMITTAL LETTER

March 27, 2024

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) 2024B. 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 2024B 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.

The City has traditionally operated on a fiscal year that would start on May 1st of each year and end April 30th of the following year. The City of Crystal Lake is transitioning its fiscal year to a calendar year basis which will start January 1, 2025. In order to achieve this transition, the City will operate a shortened, 8-month fiscal year which will be called Fiscal Year 2024B. This transitional fiscal year (FY 2024B) will start on May 1, 2024 and end on December 31, 2024. The benefits of making this conversion include aligning the City's budget with the annual tax levy request, federal W2 and 1099 reporting, and State of Illinois Motor Fuel Tax audit cycles. A significant benefit is that is also allows for the entire construction season for many capital projects to fall within a single fiscal year.

Both the City of Crystal Lake and Crystal Lake Public Library will operate on the 8-month fiscal year for the upcoming FY 2024B. While the City has budgeted for only 8 months of revenues and expenditures, the Library has chosen to budget for a full 12 months for comparability purposes. The Library anticipates only 8 months of financial activity to be incurred and recorded for FY 2024B.

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

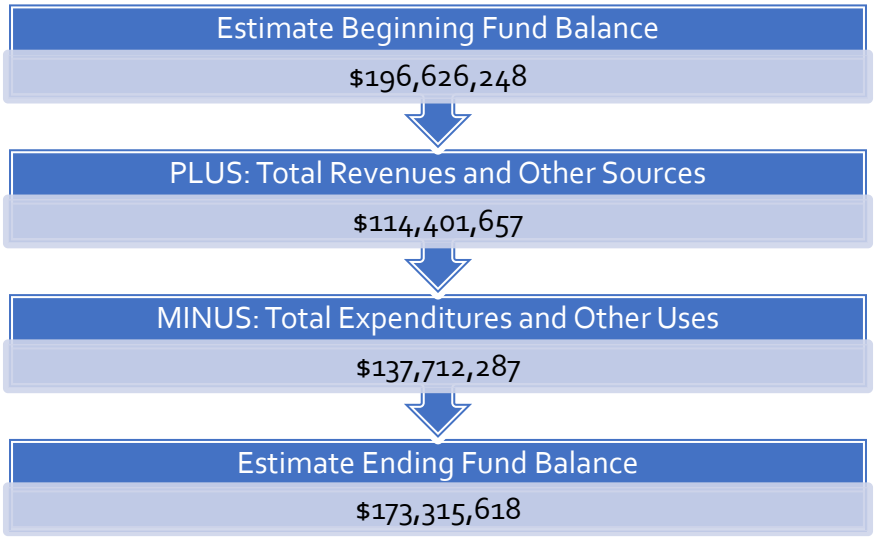
management team that has strong planning practices." We are confident the City's solid financial policies, strong leadership and extensive long-term planning will continue to carry the City through the upcoming financial periods.

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

Fiscal year 2024B expenditures will be funded using a combination of operating revenue, capital revenue and accumulated assets (planned use of fund balance). 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.

The following graphic looks at the budget as a whole, including City funds, both Public Safety Pension Funds and the Crystal Lake Public Library for the eight month Fiscal Year 2024B.

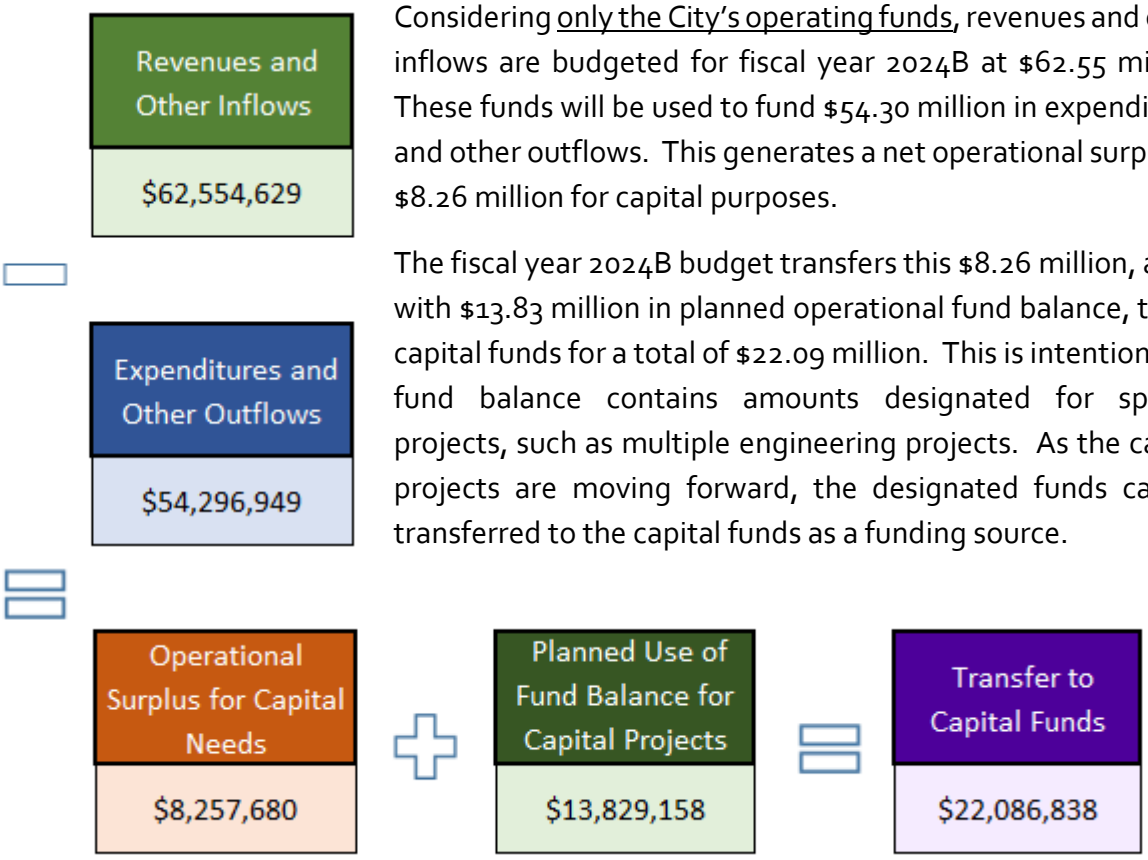


In many areas of this document, the budget is broken out into governmental and business-type activites, which are determined by the Governmental Accounting Standards Board (GASB). Governmental activities of the City include general government, public safety, highway and streets, culture and recreation, 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.

BALANCED OPERATIONS BUDGET

The City finances are organized into operational and capital funds to allow for better tracking of each category. An important element to a balanced budget is ensuring operating revenues generate sufficient funds to pay for operating, recurring expenditures. One-time revenues, such as grants or reimbursements, or transfers of operational surpluses are then used to fund the City's capital needs.

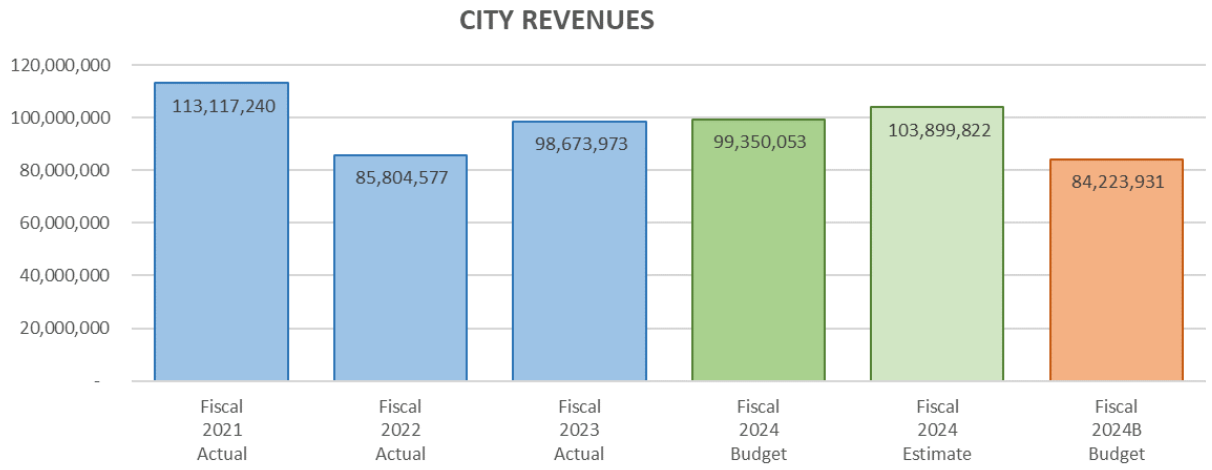


Considering only the City's operating funds, revenues and other inflows are budgeted for fiscal year 2024B at $62.55 million. These funds will be used to fund $54.30 million in expenditures and other outflows. This generates a net operational surplus of $8.26 million for capital purposes.

The fiscal year 2024B budget transfers this $8.26 million, along with $13.83 million in planned operational fund balance, to the capital funds for a total of $22.09 million. This is intentional, as fund balance contains amounts designated for specific projects, such as multiple engineering projects. As the capital projects are moving forward, the designated funds can be transferred to the capital funds as a funding source.

Overall, operations are expected to generate sufficient revenues to offset all operational expenditures as well as provide additional funding for capital needs. All funds are forecasted to remain compliant with the City's fund balance policy at year end.

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 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
Revenues*								
General Fund	$ 36,090,306	$ 37,549,947	$ 41,371,035	$ 40,143,224	$ 41,903,205	$ 31,859,437	$ (8,283,787)	-20.6%
Restricted Police Funds	113,863	110,778	213,276	106,000	162,080	85,340	(20,660)	-19.5%
Fire Rescue Fund	12,271,511	12,278,721	12,684,938	12,211,167	12,960,909	11,892,054	(319,113)	-2.6%
Road/Vehicle License Fund	609,236	606,001	607,838	623,100	644,601	450,160	(172,940)	-27.8%
School Crossing Guard Fund	85,859	118,596	116,783	143,900	141,223	119,242	(24,658)	-17.1%
IMRF/FICA Fund	1,574,218	1,183,020	1,088,601	1,274,510	1,271,938	1,311,699	37,189	2.9%
Motor Fuel Tax Fund	2,950,569	2,300,394	2,221,367	1,929,284	1,867,313	1,289,502	(639,782)	-33.2%
Foreign Fire Insurance Fund	255	36	17	-	-	-	-	N/A
Commuter Parking Fund	31,704	106,707	167,305	125,000	160,025	105,000	(20,000)	-16.0%
Three Oaks Development Fund	554,256	200,607	319,904	500	430,750	300	(200)	-40.0%
Debt Service Funds	73,632	245	244	-	(4,606)	-	-	N/A
TIF Funds	216,150	223,204	240,738	251,750	320,308	312,000	60,250	23.9%
Capital Replacement Fund	1,779,229	2,002,773	1,988,217	955,782	344,458	1,776,502	820,720	85.9%
Vehicle Replacement Fund	-	-	-	-	-	-	-	N/A
Water & Sewer Funds	17,185,934	17,113,063	17,391,287	20,475,588	20,703,668	15,994,190	(4,481,398)	-21.9%
W&S Operating Fund	15,463,123	15,182,569	15,574,582	15,429,883	16,199,264	10,791,252	(4,638,631)	-30.1%
W&S Debt Service Fund	-	-	81,707	-	125,000	-	-	N/A
W&S Capital Fund	1,718,765	1,929,818	1,666,908	5,042,705	4,329,404	5,197,938	155,233	3.1%
W&S 2019 GO Project Fund	4,046	676	68,090	3,000	50,000	5,000	2,000	66.7%
Group Insurance Fund	5,942,959	6,051,320	6,219,452	6,303,831	6,279,938	4,333,643	(1,970,188)	-31.3%
Police Pension Fund	14,733,005	1,388,414	5,340,374	5,311,422	6,452,176	5,224,753	(86,669)	-1.6%
Fire Pension Fund	13,867,897	(459,983)	3,458,463	4,077,860	4,844,701	3,868,590	(209,270)	-5.1%
Library Funds	5,036,659	5,030,735	5,244,132	5,417,135	5,417,135	5,601,519	184,384	3.4%
Total - All Funds	**113,117,240**	**85,804,577**	**98,673,973**	**99,350,053**	**103,899,822**	**84,223,931**	**(15,126,122)**	**-15.2%**
Total - All Funds	113,117,241	85,804,577	98,673,973	99,350,053	103,899,822	84,223,931	(15,126,122)	-15.2%
Less Internal Service Charges	(4,869,580)	(4,973,668)	(5,242,013)	(5,176,583)	(5,176,583)	(3,528,671)	1,647,912	-31.8%
All Other Revenues	$ 108,247,661	$ 80,830,909	$ 93,431,960	$ 94,173,470	$ 98,723,239	$ 80,695,260	$ (13,478,210)	-14.3%

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

The FY 2024B budget contains no new revenue sources, however, there are a few proposed rates changes to existing revenues sources, such as ambulance transport fees and water and sewer services. Changes to major items for FY 2024B revenues are as follows, with comparisons from the prior year budget:

- City Revenues $78,622,412 (FY2023/24 $93,932,918)
- Library Revenues $5,601,519 (FY2023/24 $5,417,135)

Revenues available to support the FY 2024B budget are $84,223,931, a decrease of $15,126,122 or 15.2% from the FY 2023/24 budget. Major changes among revenues and other amounts available are described below.

- Fiscal year 2024B only consists of 8 months. This shortened fiscal year is a transitional fiscal year as the City moves it fiscal year from an April 30th end to a December 31st end. Certain revenues such as property taxes will be received in full during the shortened fiscal year yet will be used to fund 12 months of expenses in FY 2024B and into the following year. Other revenues such the sales tax will only accumulate 8 months of payments as compared to the usual 12 months. Due to the shortened FY 2024B, City revenues are budgeted to decrease of $15,310,506 from the prior fiscal year.

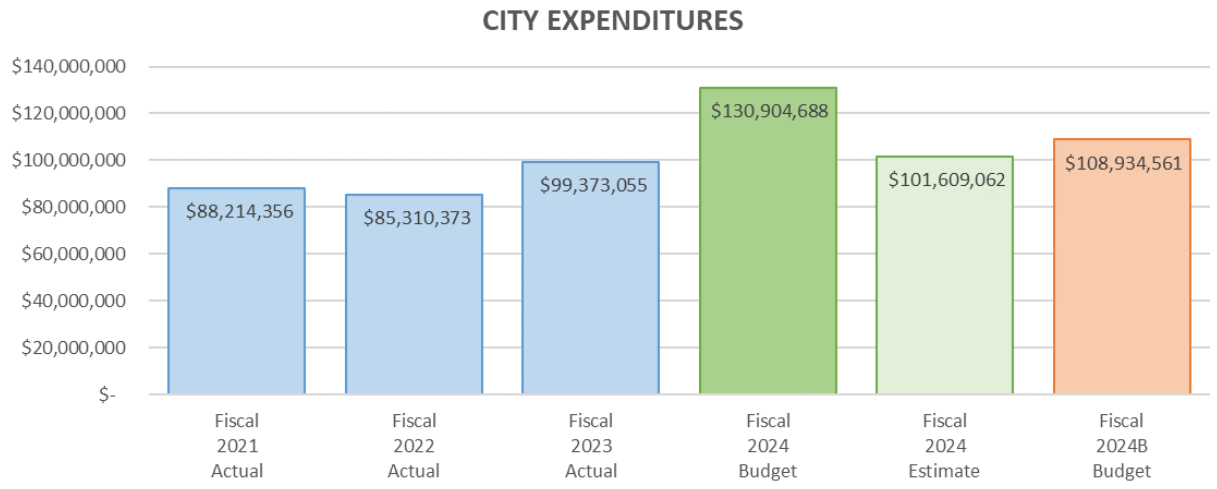
- Revenues such as retail sales tax, home rule sales tax, use tax, income tax and motor fuel tax have been budgeted with positive, albeit conservative, increases in FY 2024B on a month-to-month basis. The State Sales Tax has been reduced in anticipation of the State's pending elimination of the tax on groceries. This elimination is estimated to decrease the distribution to Crystal Lake by $1.7 million to $2.0 million per year. The home rule sales tax rate will increase by 0.5% starting July 1, 2024, implemented to fund additional police patrol officers and firefighters, contribute to annual road improvement costs and funding towards the City's lead water service line replacement.

- A 3% water and sewer user fee increase has been budgeted, taking effect with September consumption. As a self-supporting utility, the Water & Sewer Fund charges user fees to fund both its operational and capital needs. All utility taxes collected on electricity and natural gas have been allocated to the Water & Sewer Capital Fund to support the capital needs of the City's water, storm sewer and wastewater utilities. Prior to FY 2023/24, this revenue source had been allocated between the both the Capital Replacement Fund and the Water & Sewer Capital Fund to fund capital expenditures.

- Charges for Services are less affected by the shortened fiscal year than other sources. Many of these charges are for the Three Oaks Recreation Area which operates from April to September each year. Additionally, the budget incorporates an increase to its ambulance rate to better reflect the actual cost of operating its ambulance service.

- In November 2023, the City's Hotel Tax rates was increased from 5% to 7%. The City distributes Hotel Tax revenues to local organizations that promote tourism within the City of Crystal Lake.

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 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
Expenditures*								
General Fund	$ 27,664,287	$ 28,392,271	$ 30,321,772	$ 33,061,229	$ 31,529,950	$ 26,566,165	$ (6,495,064)	-19.6%
Restricted Police Funds	650	7,326	8,805	164,997	110,932	106,520	(58,477)	-35.4%
Fire Rescue Fund	10,724,295	10,827,533	11,563,698	11,901,420	12,022,616	8,974,577	(2,926,843)	-24.6%
Road/Vehicle License Fund	52,671	39,737	46,466	50,750	44,682	-	(50,750)	-100.0%
School Crossing Guard Fund	61,641	127,084	123,391	143,799	138,615	86,352	(57,447)	-39.9%
IMRF/FICA Fund	1,506,482	1,510,738	1,436,179	1,526,472	1,410,932	1,107,978	(418,494)	-27.4%
Motor Fuel Tax Fund	702,175	507,460	725,630	960,500	808,198	449,000	(511,500)	-53.3%
Foreign Fire Insurance Fund	604	491	35,129	-	-	-	-	N/A
Commuter Parking Fund	184,894	188,103	176,480	277,949	200,973	151,296	(126,653)	-45.6%
Three Oaks Development Fund	-	-	-	-	-	-	-	N/A
Debt Service Funds	1,046,562	1,021,347	1,052,993	1,023,285	1,303,558	1,003,177	(20,108)	-2.0%
TIF Funds	2,250	97,533	88,364	47,460	38,280	23,376	(24,084)	-50.7%
Capital Replacement Fund	10,289,022	4,193,326	9,900,965	24,305,403	14,616,753	20,113,944	(4,191,459)	-17.2%
Vehicle Replacement Fund	-	-	-	-	-	2,746,999	2,746,999	N/A
Water & Sewer Funds	18,151,402	20,839,147	26,710,632	38,779,276	21,393,856	32,295,293	(6,483,983)	-16.7%
W&S Operating Fund	8,623,890	8,627,917	8,295,226	10,270,590	9,810,184	7,696,672	(2,573,918)	-25.1%
W&S Debt Service Fund	3,627,719	3,631,497	10,965,966	4,317,708	3,828,127	3,796,555	(521,153)	-12.1%
W&S Capital Fund	5,895,286	8,576,674	7,446,882	24,187,978	7,752,915	20,800,266	(3,387,712)	-14.0%
W&S 2019 GO Project Fund	4,508	3,059	2,558	3,000	2,630	1,800	(1,200)	-40.0%
Group Insurance Fund	5,535,906	5,707,443	5,794,258	6,293,851	5,759,552	4,333,481	(1,960,370)	-31.1%
Police Pension Fund	3,443,003	4,086,722	4,100,678	4,236,784	4,025,620	3,108,284	(1,128,500)	-26.6%
Fire Pension Fund	1,786,664	2,119,168	2,336,029	2,572,275	2,645,307	1,978,615	(593,660)	-23.1%
Library Funds	7,061,847	5,644,944	4,951,586	5,559,238	5,559,238	5,889,504	330,266	5.9%
Total - All Funds	**88,214,356**	**85,310,373**	**99,373,055**	**130,904,688**	**101,609,062**	**108,934,561**	**(21,970,127)**	**-16.8%**
Total - All Funds	88,214,356	85,310,373	99,373,055	130,904,688	101,609,062	108,934,561		
Less Internal Service Charges	(4,869,580)	(4,973,668)	(5,242,013)	(5,176,583)	(5,176,583)	(3,528,671)		
Less Capitalized Lease Costs	(2,894,699)	(125,043)	(284,255)	(830,563)	(629,069)	(830,563)		
All Other Expenditures	$ 80,450,077	$ 80,211,662	$ 93,846,787	$ 124,897,542	$ 95,803,410	$ 104,575,327	$ (20,322,215)	-16.3%

Changes to major items for FY2024B expenditures and other uses are as follows, with comparisons from the prior year budget:

- Operating expenditures $54,533,353 (FY2023/24 $71,484,152)
- Debt service $4,850,495 (FY2023/24 $5,390,917)
- Capitalized vehicle lease costs $0 (FY2023/24 $830,563)
  (offset by an equal amount in lease financing revenue)
- Vehicle lease payments $524,226 (FY2023/24 $944,790)
- Capital and equipment replacement $43,136,983 (FY2023/24 $46,695,028)
- Library Activities $5,889,504 (FY2023/24 $5,559,238)

Budgeted expenditures for all funds in FY 2024B total $108,064,962, a decrease of $21,970,127 or 16.8% from the FY 2023/24 budget. Major changes among expenditures and other uses are described below.

- Decrease in operating expenditures of $16,950,799.
  - Due to the shortened Fiscal Year 2024B, certain expenses are significantly less compared to previous years. However, other expenditures remain similar to their previous totals due to when those expenditures occur. For example, the Three Oaks Recreation Area operates between April and September, and as a result, their operating expenditures did not decrease for FY 2024B.
  - 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 prescribed in Illinois Statutes. The City's contribution for fiscal year 2024B increased from the prior year to $5,898,176. Pension payments from the Police Pension Fund are budgeted to be $3,030,864, and pension payments from the Fire Pension Fund are budgeted to be $1,889,115.
  - 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 2024B 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. For the upcoming plan year, the premiums for the City's PPO plans have decreased by 0.4%. Additionally, premiums have increased for the HMO and Dental plans by 3.20% and 6.80% respectively. The City's budgeted contribution decreased by $1,476,678 over the prior year budget, and the overall group health insurance expense decreased by $1,947,370.

- The FY 2024B budget includes projected merit and contractually obligated increases. Non-union employees' ability to receive a raise is based upon their individual performance. The budgeted amount for wages has decreased by $7,141,261 due to the shortened fiscal year 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 calendar year 2023 was 9.56% of covered payroll, and the contribution rate for 2024 has increased slightly to 9.65%. Overall, the City's budgeted contribution amount decreased by $297,197
- Other budgeted personnel services expenses including the City's portion of employment taxes decreased by $1,067,720.
- Increased costs are anticipated in Professional Services for pest control services, mowing and landscaping services, managed IT services, NAPA Services and contractual services for projects. For FY 2024B, Contractual Services is budgeted to decrease by $2,870,656 across all operating funds.
- Increased costs for Materials & Supplies are anticipated for medical supplies and equipment, clothing, and motor fuel and lubricant. Computer hardware and software costs have increased due to the shifting of costs from capital funds to operating funds. For FY 2024B, a decrease of $1,404,530 in Materials & Supplies in budgeted across all operating funds.

- Decrease of $540,422 in City-wide debt service payments: Debt service payments reflected in this budget are for the repayment of series 2012, 2014, 2019A, 2019B, 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 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 $7,409,500 million on the loan. The City anticipates receiving a final repayment schedule soon. Additionally, the City will look to issue general obligation bonds in order to fund the City's water meter replacement program.
- Annual vehicle lease payments are budgeted as debt service, lease payments, in the Vehicle Replacement Fund and as debt service, lease payments in the Water & Sewer Capital Replacement Fund. Prior to the creation of the Vehicle Replacement Fund, the lease

payment for vehicles for governmental activities was budgeted in the Capital Replacement Fund. Amounts budgeted are dependent upon numbers and types of vehicles leased. The City is transitioning away from the vehicle leasing program to purchase of City vehicles. The budget for vehicle lease payments has decreased $420,564 for FY 2024B.

- Decrease of $830,563 in capitalized vehicle lease costs: 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. As the City winds down it vehicle leasing program, the capitalized vehicle lease costs have been eliminated from the 2024B budget. Moving forward, the City plans to purchase vehicles for its fleet rather than exclusively leasing. However, vehicle leasing will remain an option if it is deemed the most beneficial option for obtaining City vehicles. Amounts are recognized as both a revenue (vehicle lease financing revenue) and as an expense (capitalized vehicle lease costs) in the first year of the lease term.
- Decrease of $3,558,045 in capital and equipment replacement: The capital schedule depicted later in this document reflects capital and equipment replacement of $43,136,983, not including vehicle lease payments and capitalized leased vehicle costs.

Capital Expenditures

The FY 2024B City budget reflects total capital expenditures of $43,136,983 which includes capital and equipment replacement of $43,136,983 and vehicle lease payments of $524,226. Capitalized leases vehicle costs have been removed from the budget as the City transitions from leasing to purchasing of City vehicles. 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 replacements, new deep well #19, lift station #14 rehabilitation, and the reestablishment of Crystal Creek, among others.

One major area of capital focus is the roadways. The FY 2024B budget reflects $2,700,000 for the City's annual street resurfacing program which will be funded through transfers from the General Fund, the Motor Fuel Tax Fund and the Road and Vehicle License Fund. The annual street resurfacing program, combined with other roadway-related improvements total $10,054,892. Many of the projects will span multiple budget years as the work is designed, constructed and completed.

Streets programmed for resurfacing in fiscal 2024B include:

Street	Limits	
	From	To
Autumn Drive	Huntley Rd	Barlina Rd
Autumn Drive Ct	Autumn Drive	Autumn Drive
Barlina Rd	Huntley Rd	W Limits
Crabapple Drive	Walnut Glen	Barlina Rd
Harvest Circle	Barlina Rd	Barlina Rd
Harvest Court	Harvest Circle	S End
High Plane Drive	Crabapple Drive	Autumn Drive
Wheatland Drive	Barlina Rd	S End
Wheatland Ct	Wheatland Drive	W End
Devonshire Lane	Berkshire Drive	Lincolnshire Dr
Devonshire Lane	Lincolnshire Dr	Virginia Street
Circle Drive	Virginia Street	End
Elmhurst Street	Crystal Lake Ave	Dole Ave
Brink Street	Woodstock	Grant Street
Railroad St Parking	Grant Street	Main Street
Abbington Drive	Dartmoor Drive	Barrow Drive
Wellington Drive	Nottingham Lane	Abbington Drive
North Hampton Drive	Wellington Drive	Berkshire Drive
Dover Court	Darlington Lane	Darlington Lane

Other roadway improvements budgeted in FY 2024B include:

- Dole Avenue Reconstruction – Design Engineering and Construction
- Cog Circle Reconstruction – Engineering and Construction
- 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 Rescue 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 Replacement Funds section on page 208 and in the Capital Improvement Plan Highlights section on page 234. 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 2024B other sources and uses are as follows, with comparisons from the prior year budget:

- Loan proceeds $1,400,000 (FY2023/24 $9,061,472)
- Lease financing $0 (FY2023/24 $830,563)
- Transfers between City funds $28,777,726 (FY2023/24 $25,929,974)

Total other sources and uses in the FY 2024B budget are $30,177,726, a decrease of $4,356,536 or 14% from the FY 2023/24 budget. Major changes among other sources and uses are described below.

- Decrease of $2,779,408 in anticipated 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). The City will issue new general obligation bonds in 2024B in order to fund the City's water meter replacement program.
- Decrease of $830,563 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 anticipates the purchases of City vehicles rather than exclusively leasing through the City's leasing program.
- Increase of $2,847,752 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. For only City funds, of the $27,029,089 in planned use of fund balance, $6,582,064 represents unspent bond proceeds relating to water and sewer infrastructure projects, leaving $20,447,025 to draw from existing fund balance as intended. Pensions funds anticipate a fund balance increase of $4 million, and the Library funds expect a slight decreased of 287,985.

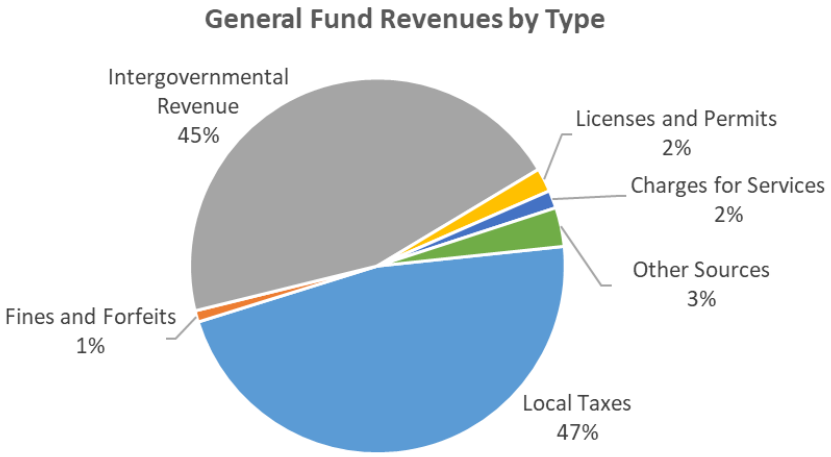
Fund	Revenues and Other Sources	Expenditures and Other Uses	Net Activity - Planned Use of Fund Balance
City Funds	99,706,795	126,735,884	(27,029,089)
Pension Funds	9,093,343	5,086,899	4,006,444
Library Funds	5,601,519	5,889,504	(287,985)
Total	114,401,657	137,712,287	(23,310,630)

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 ($8,915,785), Home Rule Sales Tax ($7,895,435), Income Tax ($4,274,951), Use Tax ($1,001,764) and Telecommunication Tax ($329,262) comprise the majority of the revenue sources for the General Fund or 70% of the total revenues. Combined, the Sales Tax and the Home Rule Sales Tax account for over 53% of General Fund revenues. These revenue sources, unlike Property Tax, are unpredictable and greatly influenced by the economy.

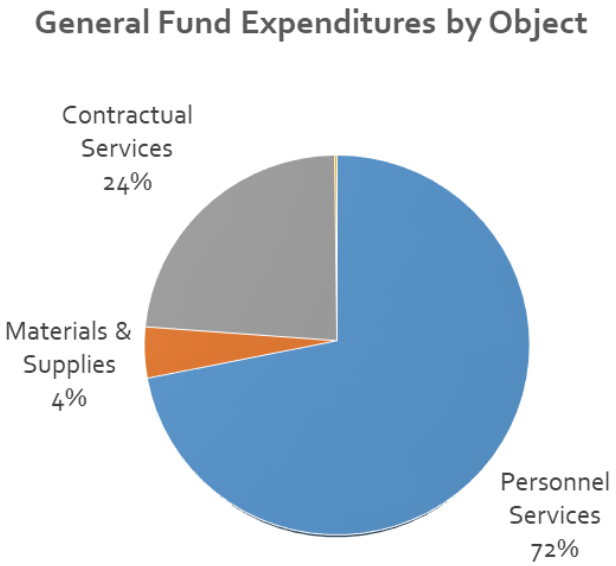


Intergovernmental revenues make-up the largest share of General Fund revenues. This category not only includes Sales and Income Taxes, but also grant proceeds. Sales tax makes up the largest portion at intergovernmental revenue at 62%. The next largest category is local taxes, which includes the Telecommunications Tax and Home Rule Sales Tax, as well as Cable Franchise Fees. Home Rule Sales Tax accounts for 53% of local taxes. The FY 2024B budget includes a Home Rule Sales Tax increase of 0.5% which will start being collected in July 2024. The FY 2024B budget anticipates a 1.5% increase for the Sales Tax and a 2% increase for the Home Rule Sales Tax on a month-over-month basis. The annual levy for the Police and Firefighters' Pension Funds in also included as a pass-through from the General Fund; the City does not retain these funds. Excluding the pass-through levy, FY 2024B General Fund revenues are down 24% or $6,626,193, as compared to those of the prior year budget due to the shortened fiscal year.

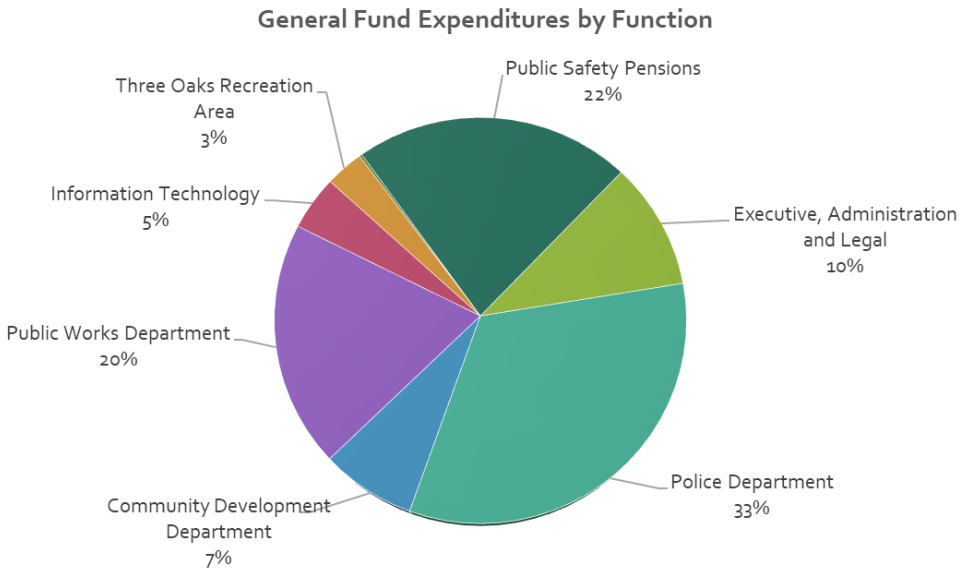
Receipts of Telecommunications Taxes and more recently, receipts of Cable Franchise Fees, continue to decline as consumers opt for new technologies.

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.



Expenditures in the General Fund such as personnel services and contractual services anticipate modest growth. Fiscal year 2024B General Fund expenditures, as compared to those of the prior year budget are down 19.6% due to the shortened fiscal year.

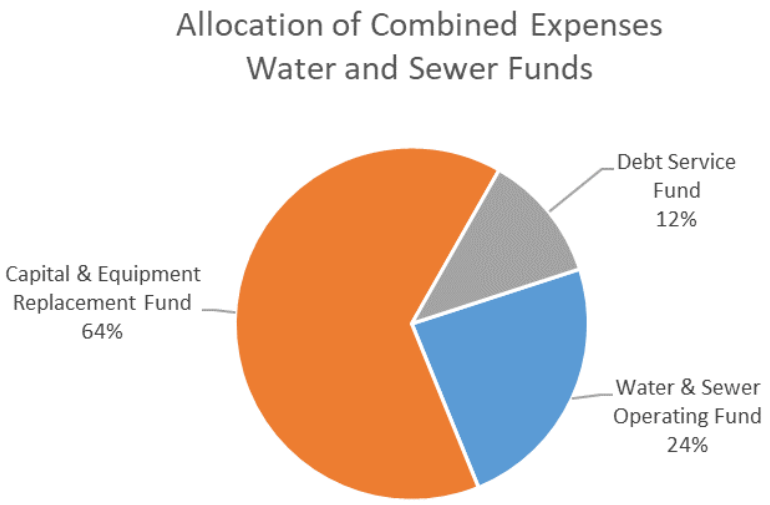
General Fund Other Financing Sources & Uses

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 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

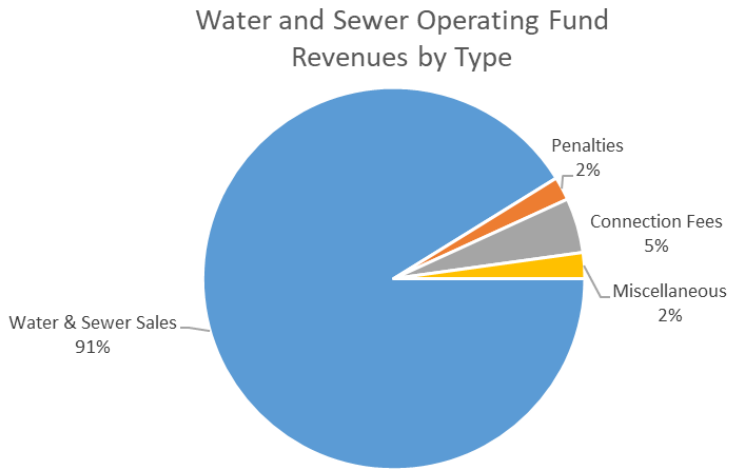
The Water and Sewer Fund is a self-supporting utility. The City is charged with the responsibility of collecting, treating, pumping and distributing potable water and providing related water service to residents of Crystal Lake. The City is also responsible for the network of sewers conveying sanitary 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 2024B is $32,295,293 in expenses, with $20,802,066 (64%) of the total allocated to infrastructure and other necessary capital items. Debt service expenses are budgeted at $3,796,555 for 2024B.



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 2024B budget does include an increase of 3% to be implemented starting with September 2024 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).

The Water and Sewer Fund anticipates cost increases attributable to increases in professional services as well as wage increases due to contractual obligations and merit increases for non-represented personnel. Operating expenses in the Water & Sewer Fund for FY 2024B have decreased $2,573,918 or 25.1%.

Expenses budgeted in the Water and Sewer Capital Replacement Fund are down $3,387,712 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, re-establishment of Crystal Creek, water meter replacement program and rehabilitation of lift station #14.

FIRE RESCUE FUND SUMMARY

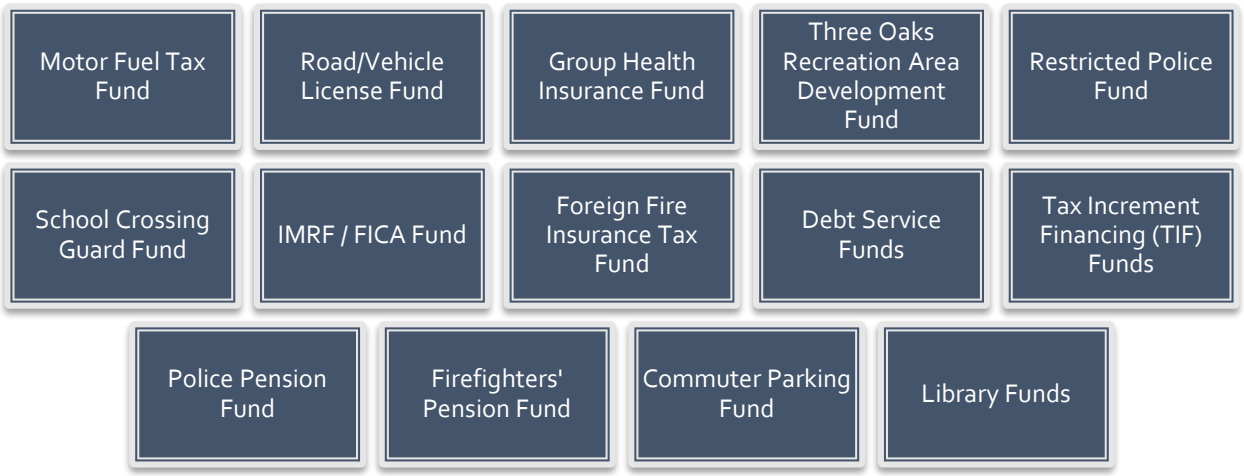
The Fire Rescue Department operates out of three stations and is charged with providing services not only to the City, but to the Crystal Lake Rural Fire Protection District and the Village of Lakewood through negotiated contracts. City Property Tax ($7,608,859), service fees from the Crystal Lake Rural Fire Protection District and the Village of Lakewood ($1,831,695) and ambulance fees ($1,700,000) comprise the majority of the revenue sources for the Fire Rescue Fund or 94% of the total revenues. Despite the shortened Fiscal Year 2024B, revenues as compared to those of the prior year budget are only down 2.6% or $319,113, mainly due to budgeted increases in ambulance fees, property tax and intergovernmental services. The property tax levy will be collected to fund Fire Rescue operations for the eight month fiscal year as well as several months into the Fiscal Year 2025.

The FY 2024B budget includes an increase to the City's ambulance rate in order to match the annual GEMT rate. The GEMT rate is calculated each year by the State of Illinois based on the expenditures of the Fire Rescue Department and calculates an average cost per ambulance transport. This rate will be charged to all ambulance transports and Crystal Lake residents will not be billed any outstanding balance after insurance payments have been applied to their account.

Operating expenses for fiscal year 2024B are down 24.6%, as compared to those of the prior year budget due to the shortened FY 2024B. However, wages and other personnel related costs will see increases. This is largely attributable to changes in wages which reflect additional Fire Rescue personnel as well as contractually obligated increases along with merit increases for non-represented employees.

OTHER FUNDS SUMMARY

The remainder of expenditures and other uses for the City is comprised of 26 funds that account for 19% 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 $6,255,599 to the Capital Equipment & Replacement Fund (Other Financing Uses) will provide for several capital projects such as improvements to Dole Avenue Reconstruction; intersection improvements 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 has been used to account for revenues received from County road and bridge taxes and to account for revenue from vehicle license (sticker) fees. However, starting FY 2024B, the City will no longer charge a vehicle license fee. Instead, the City will be transferring a portion of the Home Rule Sales Tax increase from the General Fund to the Capital Replacement Fund to be used for street maintenance. 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 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. Improvements to aid in water level control at Three Oaks Recreation Area will draw down the majority of funds accumulated in the fund at this point.

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)**

4/30/14 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 Actual**	**4/30/24 Estimate**	**12/31/24 Estimate**
55%	48%	44%	42%	45%	49%	40%	48%	49%	49%	49%	49%

The decrease in fund balance percentage between 2014 and 2015 is reflective of the City's use fund balance to mitigate potential tax increases. Additionally, the fund balance decrease observed in FY 2019/20 was the result of a temporary drop in revenue due to the COVID-19 pandemic and the related shutdowns.

It is anticipated that at fiscal year ended (FYE) April 30, 2024, the unassigned fund balance will be about 49% after accounting for funds that will be used in the current year. Based on the proposed Annual Budget for fiscal year end December 31, 2024, the unassigned fund balance is projected to be about 49% of current year expenditures and 37% of the subsequent year projected expenditures. This is solidly within the policy requirement of between 25% and 50%.

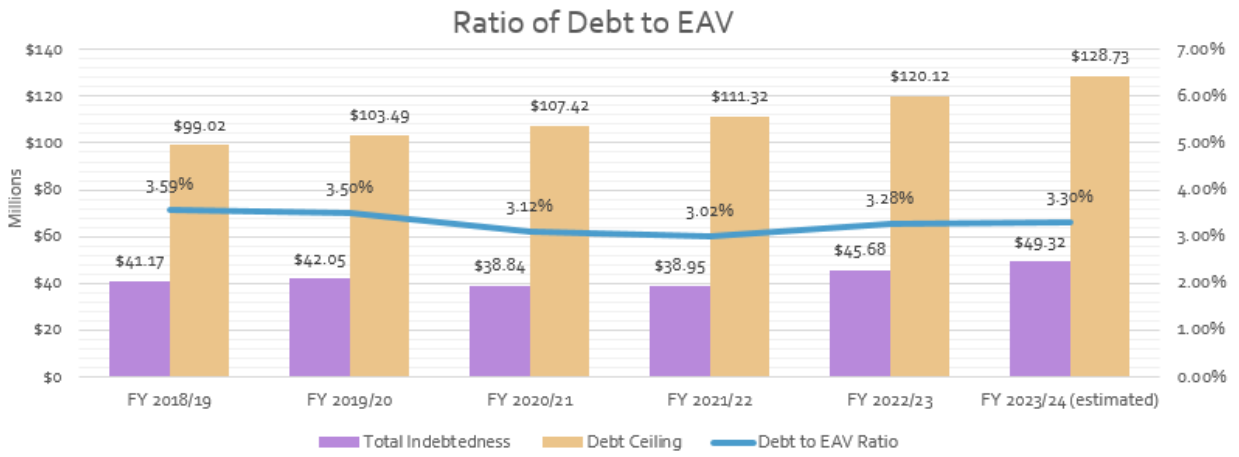
Funds that have been restricted or assigned include amounts that are held in reserve by the City's liability insurance carrier (IRMA). The fiscal year 2024B budget continues the use of fund reserves to pay for capital related items.

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

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 2023 estimated equalized assessed valuation is estimated at 3.30%. The City anticipates starting payments on the new IEPA loan in FY2024B.



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

The City anticipates issuing general obligation bonds in FY 2024B. The majority of these bond funds will be used to fund the City's water meter replacement program.

Currently, the City utilizing a vehicle leasing program to obtain City vehicles. This vehicle leasing program is inclusive of all City vehicles with the exception of Fire Rescue ambulances and apparatus. However, the City is starting to transition back towards purchasing City vehicles rather than exclusively leasing every vehicle.

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

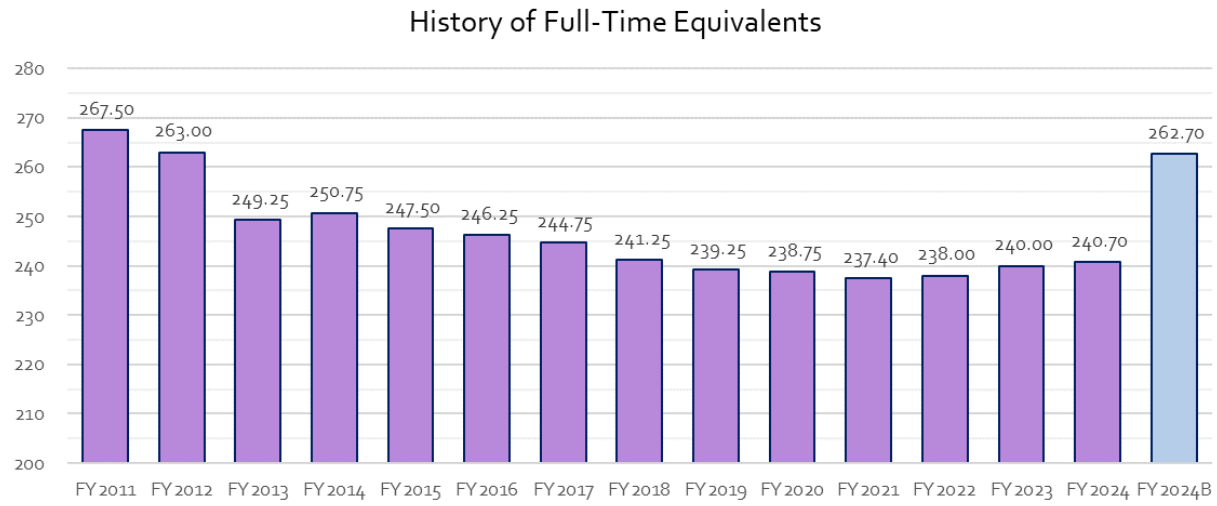
Through concerted efforts and enhancements in the City's risk management program, the City is able to take advantage of very favorable insurance costs. As a result of the City's claims history, the City's liability insurance budget did not need to be increased in FY 2024B from the previous year.

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. Premiums have decreased for the City's PPO health insurance plans (-0.4%) and have increased for the City's HMO health insurance (3.2%) and dental plans (6.8%).

Personnel

In FY2023/24, one part-time position in City Administration and one part-time position in the Fire Rescue Department were converted to full-time positions. Ten (10) new police officers and twelve (12) new firefighter/paramedic positions have been authorized. However, only four of the new police officers positions and three of the new firefighter/paramedic positions have been included in the budgeted to be filled in FY 2024B. Overall, through attrition, the City has reduced staffing by 4.80

full-time equivalents (FTE) over the past fourteen 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 264.

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 307), 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 Highlights on page 234.

CHALLENGES

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

Supply Chain Disruptions

Disruptions in the national and global supply chain networks have made the supplies and equipment the City needs to operate more difficult to acquire 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 vehicles have risen significantly, as well as that of many of the commodities needed to support City operations. 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, the state has put forth a proposal to eliminate the 1% sales tax on groceries, and the 2024B City Budget does include this proposed reduction to sales 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 2,560 local businesses, providing a workforce of 27,420 employees. In 2023 the City filled 1,100,122 square feet of commercial space with new businesses. Notable commercial development in FY 2023/24 included Mercyhealth, Guzman y Gomez, Wing Stop, Rookies All American Pub & Grill, Hallmark, Off the Vine, The Junction and Boot Barn.

In addition to commercial development, the City also experienced significant housing growth. New home construction at Woodlore Estates Subdivision continues and over 463 permits have been issued for this 500+ unit single family, townhome and senior residential project that will be built over the next several years. Lennar will also be starting the Woodlore Towns development which will add 47 townhomes and act as an extension of Woodlore Estates. Additionally, 95 E. Crystal Lake Avenue is nearing completion with 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. Additionally, Clover Communities will begin construction of 121 age-restricted independent living apartment units. Water's Edge, Crystal Lake's newest and largest redevelopment in currently underway and will offer 240 garden apartments and 20 luxury townhomes.

As for manufacturing, Crystal Lake welcomed Clayens a new major manufactures to the community this fiscal year. Overall, in 2023 the City of Crystal Lake welcomed 41 new small businesses, creating a total of 666 new jobs within the community.

Low Property Tax

The FY 2024B budget continues the funding of General Fund services without the use of a General Fund Property Tax. The City property tax levy increased by $582,605. 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 2023/24 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 2024B as evidenced by our continued strong general purpose bond rating, as well as our adherence to external and internal financial policies. We believe the 2024B Annual Budget balances the needs of the City in a fiscally responsible manner.

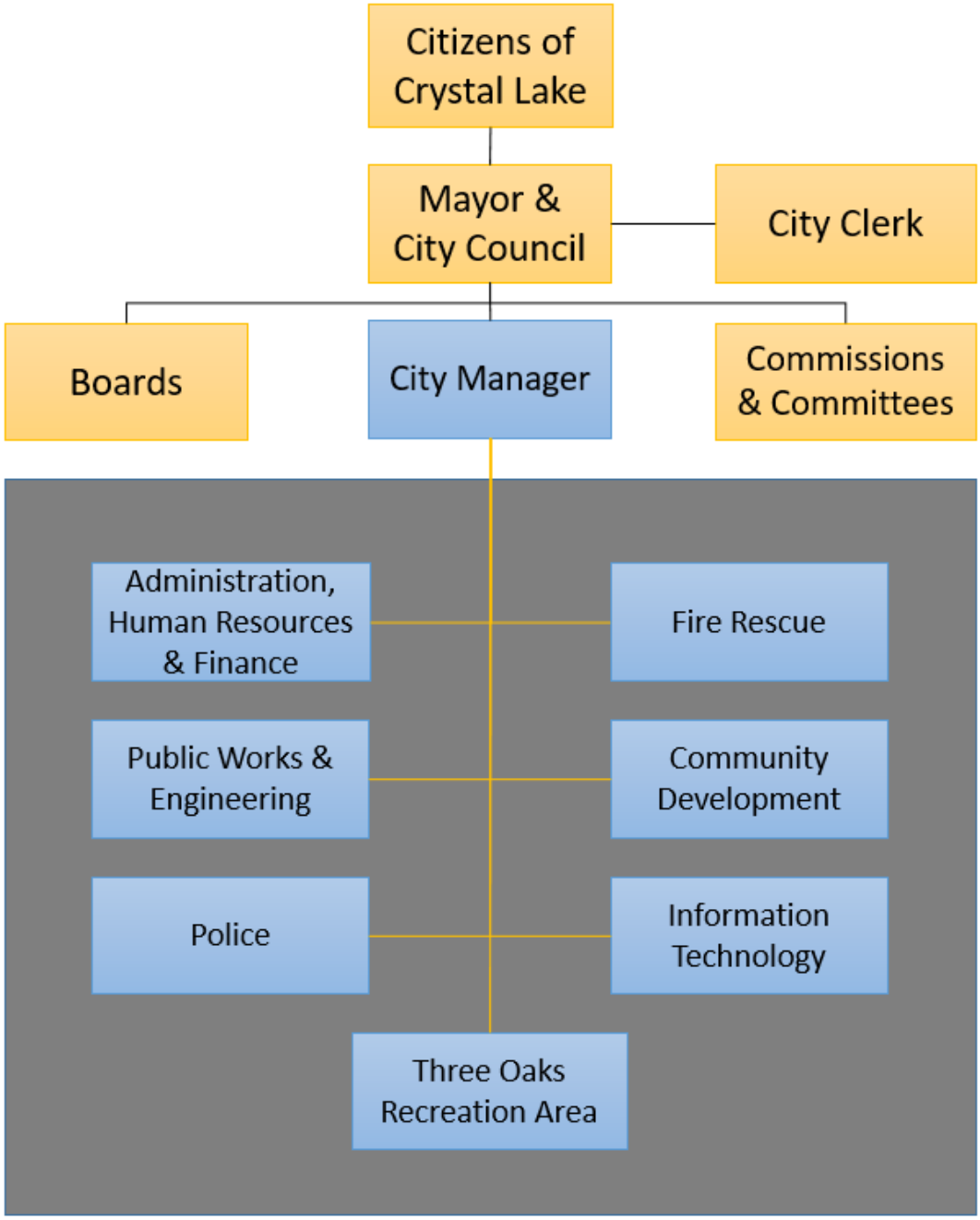
This budget is the culmination of a major effort by numerous members of the City Staff whose input has been gathered to develop policy and spending priorities. We would like to especially thank the Department Directors, Assistant Finance Director Adam Orton, and Assistant City Manager Nicholas Hammonds for their help in preparing this document. On behalf of the Management Team, we are pleased to present the Fiscal Year 2024B 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 2024B 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	2021/22 Actual	2022/23 Actual	2023/24 Goal	2023/24 Estimate	2024B 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	197	204	180 or more	180	120 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	2	9	2 or more	4	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	135	125	90 or more	90	60 or more
	Community Development	Participate in economic development outreach meetings and events.	Number of meetings or events	173	145	160 or more	160	100 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	2021/22 Actual	2022/23 Actual	2023/24 Goal	2023/24 Estimate	2024B 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	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	92%	96%	90% or higher	94%	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	92%	91%	100%	93%	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	4.1	4.4	< 5.0	3.8	< 5.0
	Information Technology	Close internal service request tickets within 24 business hours of receipt.	% Complete within 24 Hours	86%	85%	85% or higher	88%	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	2021/22 Actual	2022/23 Actual	2023/24 Goal	2023/24 Estimate	2024B Goal
Provide prompt, efficient and dependable emergency response	Fire Rescue	Provide a prepared response from time of 911 dispatch to arrival on scene.	Minutes	5.64	6.10	7 or less	7.29	7 or less
	Fire Rescue	Provide a turn-out time of 60 seconds or less to emergency medical calls.	Seconds	63.0	65.0	60 or less	67.0	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	99%	98%	98%	99%	98%
	Police	Maintain incident command qualifications to continue effective responses during planned or unplanned major events.	Number of Training Events	1 (Covid)	2	2	2	1
	Police	Complete 4-6 short public safety announcement video presentations to post on social media on varying topical issues.	Number of Unique Video Posts	7	15	6	6	4
	Police	Enhance community policing efforts through monthly foot patrols for each officer to actively engage residential and business communities.	Months of Active Foot Patrols	N/A (Covid)	12	12	12	12
	Three Oaks Recreation Area	Encourage CPR certification of all Three Oaks attendants.	Percent of Employees	65%	100%	> 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	2021/22 Actual	2022/23 Actual	2023/24 Goal	2023/24 Estimate	2024B 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	73	73.6	72.5	73.9	72.5
	Public Works	Ensure the City is treating wastewater in an environmentally responsible manner, complying will regulatory discharge requirements.	Compliance Percentage	99.9%	99.9%	98% or higher	99.9%	98% or higher
	Public Works	Proactively maintain the City's sanitary sewer system to minimize the potential for backups.	Clean & TV 5% - 10%	6.9%	11.9%	5.7%	8.0%	4.6%
	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	2,055	1,571	2,250 trees or more	3,161	2,250 trees or more

FISCAL MANAGEMENT:	Responsibly manage public funds and develop financial plans to balance resources with the community's priorities and vision.							
Objective	Department	Goals	Metric	2021/22 Actual	2022/23 Actual	2023/24 Goal	2023/24 Estimate	2024B 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	-0.71%	-0.60%	+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 2024B

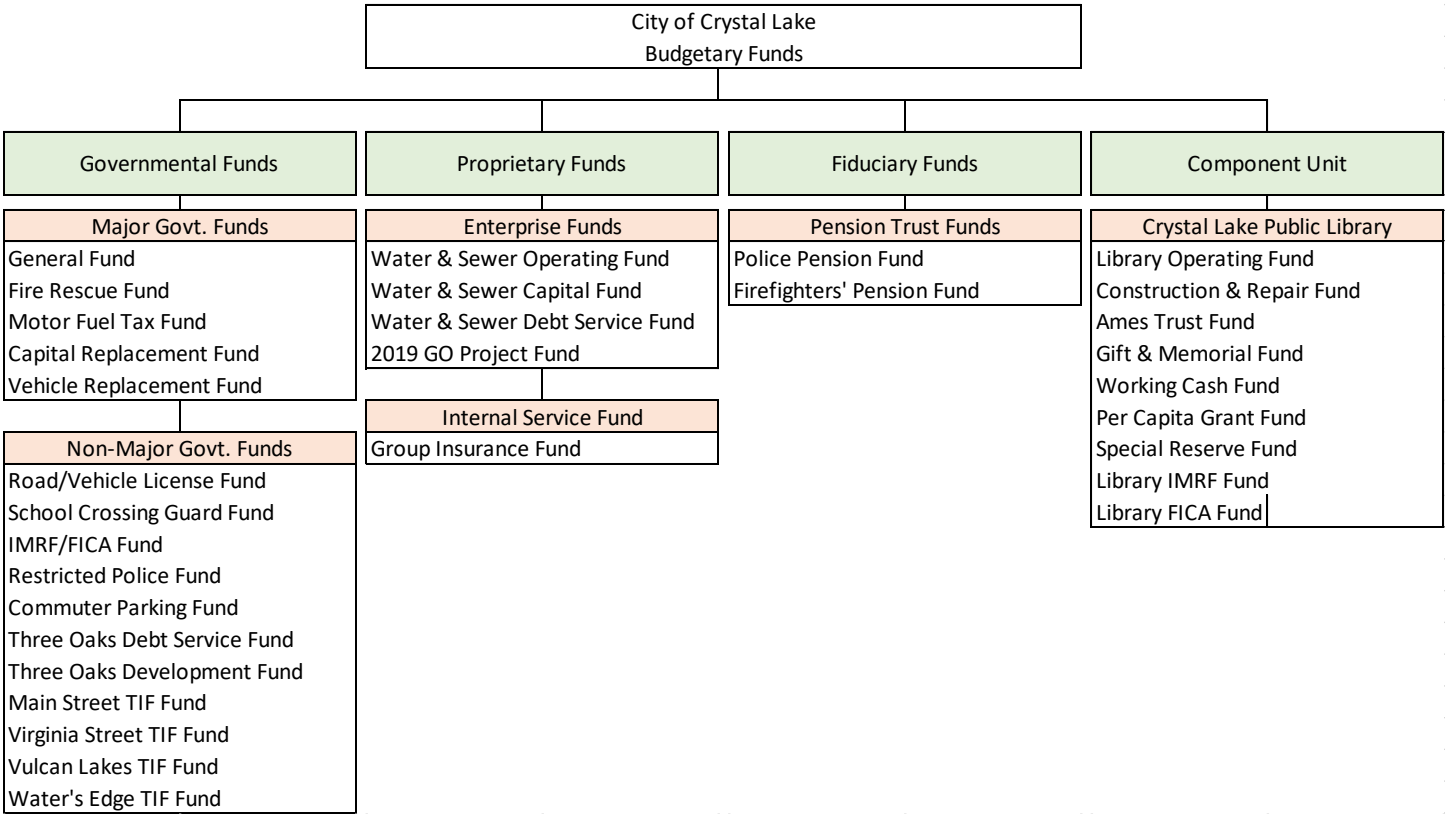
SUMMARY OF ALL FUNDS

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 forty-six individual funds. Nine individual funds are Library Funds. Fourteen 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 2023/24 accomplishments, Fiscal Year 2024B 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 2024B 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 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 **Vehicle Replacement Fund** is new for fiscal year 2024B. This fund is used to account for the acquisition costs of governmental fleet vehicles. These vehicles were accounted for in the Capital Replacement Fund through Fiscal Year 2023/24. Financing is provided by operating transfers from the General Fund and the Fire Rescue Fund to set aside resources for fleet additions and replacements.

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 forganizational 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	Vehicle 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 2024B BUDGETS

The City finances are accounted for in multiple funds, allocating operational and capital items in unique funds. The City takes great pride in balancing the operational budget each year, with any residual operating income transferred to the capital funds. This proposed budget includes intentional drawdowns of the operational fund balance reserves to fund upcoming capital improvement projects. For 2024B, the City is planning on transferring over $22 million to the capital funds to invest in infrastructure, buildings, and other City assets.



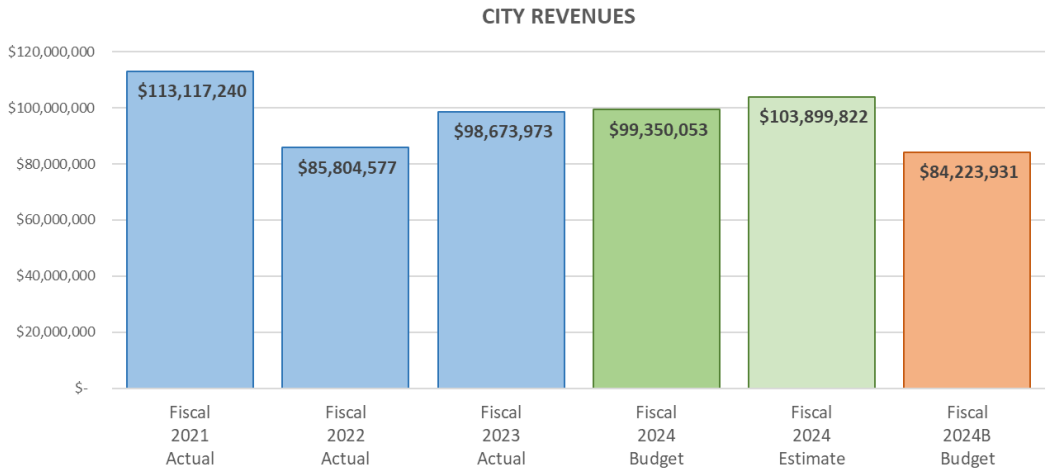
The City has traditionally operated on a fiscal year that would start on May 1st of each year and end April 30th of the following year. The City of Crystal Lake is transitioning its fiscal year to a calendar year basis which will start January 1, 2025. In order to achieve this transition, the City will operate a shortened, 8-month fiscal year which will be called Fiscal Year 2024B. This transitional fiscal year (FY 2024B) will start on May 1, 2024 and end on December 31, 2024. The benefits of making this conversion include aligning the City's budget with the annual tax levy request, federal W2 and 1099 reporting, and State of Illinois Motor Fuel Tax audit cycles. A significant benefit is that is also allows for the entire construction season for many capital projects to fall within a single fiscal year.

Both the City of Crystal Lake and Crystal Lake Public Library will operate on the 8-month fiscal year for the upcoming FY 2024B. While the City has budgeted for only 8 months of revenues and expenditures, the Library has chosen to budget for a full 12 months for comparability purposes. The Library anticipates only 8 months of financial activity to be incurred and recorded for FY 2024B.

Transfers from governmental activities to capital funds total $15.20 million. Business-type activities (Water & Sewer) project to transfer $6.88 million. The City has committed to funding capital investments using a pay as you go methodology where possible to reduce long-term debt obligations. Details regarding the upcoming projects for the 2024B fiscal year and the following four years can be found in the Capital Improvement Plan Highlights section of the budget document.

The proposed fiscal year 2024B operational budget is a **BALANCED BUDGET**.

REVENUE SUMMARY - ALL FUNDS

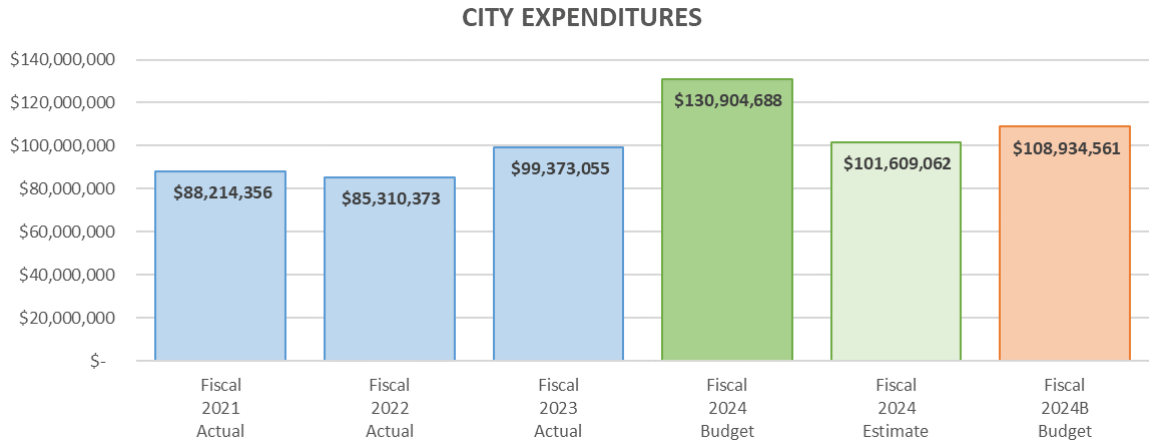


City-wide revenues have stabilized after experiencing some unusual shifts between FY 2019/20 to 2021/22. Total revenues for FY 2023/24 are expected to increase by $249,940 or 0.25% despite the shortened fiscal year. Some revenues, such as the property tax levy, will fund not only the eight months in fiscal year 2024B but also the first few months of fiscal year 2025. These totals include ongoing operating and one-time revenues, such as grants and connection fees. Fiscal Year 2024B includes conservative estimates based on the most current information available.

Fund	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
Revenues*								
General Fund	$ 36,090,306	$ 37,549,947	$ 41,371,035	$ 40,143,224	$ 41,903,205	$ 31,859,437	$ (8,283,787)	-20.6%
Restricted Police Funds	113,863	110,778	213,276	106,000	162,080	85,340	(20,660)	-19.5%
Fire Rescue Fund	12,271,511	12,278,721	12,684,938	12,211,167	12,960,909	11,892,054	(319,113)	-2.6%
Road/Vehicle License Fund	609,236	606,001	607,838	623,100	644,601	450,160	(172,940)	-27.8%
School Crossing Guard Fund	85,859	118,596	116,783	143,900	141,223	119,242	(24,658)	-17.1%
IMRF/FICA Fund	1,574,218	1,183,020	1,088,601	1,274,510	1,271,938	1,311,699	37,189	2.9%
Motor Fuel Tax Fund	2,950,569	2,300,394	2,221,367	1,929,284	1,867,313	1,289,502	(639,782)	-33.2%
Foreign Fire Insurance Fund	255	36	17	-	-	-	-	N/A
Commuter Parking Fund	31,704	106,707	167,305	125,000	160,025	105,000	(20,000)	-16.0%
Three Oaks Development Fund	554,256	200,607	319,904	500	430,750	300	(200)	-40.0%
Debt Service Funds	73,632	245	244	-	(4,606)	-	-	N/A
TIF Funds	216,150	223,204	240,738	251,750	320,308	312,000	60,250	23.9%
Capital Replacement Fund	1,779,229	2,002,773	1,988,217	955,782	344,458	1,776,502	820,720	85.9%
Vehicle Replacement Fund	-	-	-	-	-	-	-	N/A
Water & Sewer Funds	17,185,934	17,113,063	17,391,287	20,475,588	20,703,668	15,994,190	(4,481,398)	-21.9%
W&S Operating Fund	15,463,123	15,182,569	15,574,582	15,429,883	16,199,264	10,791,252	(4,638,631)	-30.1%
W&S Debt Service Fund	-	-	81,707	-	125,000	-	-	N/A
W&S Capital Fund	1,718,765	1,929,818	1,666,908	5,042,705	4,329,404	5,197,938	155,233	3.1%
W&S 2019 GO Project Fund	4,046	676	68,090	3,000	50,000	5,000	2,000	66.7%
Group Insurance Fund	5,942,959	6,051,320	6,219,452	6,303,831	6,279,938	4,333,643	(1,970,188)	-31.3%
Police Pension Fund	14,733,005	1,388,414	5,340,374	5,311,422	6,452,176	5,224,753	(86,669)	-1.6%
Fire Pension Fund	13,867,897	(459,983)	3,458,463	4,077,860	4,844,701	3,868,590	(209,270)	-5.1%
Library Funds	5,036,659	5,030,735	5,244,132	5,417,135	5,417,135	5,601,519	184,384	3.4%
Total - All Funds	**113,117,240**	**85,804,577**	**98,673,973**	**99,350,053**	**103,899,822**	**84,223,931**	**(15,126,122)**	**-15.2%**
Total - All Funds	113,117,241	85,804,577	98,673,973	99,350,053	103,899,822	84,223,931	(15,126,122)	-15.2%
Less Internal Service Charges	(4,869,580)	(4,973,668)	(5,242,013)	(5,176,583)	(5,176,583)	(3,528,671)	1,647,912	-31.8%
All Other Revenues	$ 108,247,661	$ 80,830,909	$ 93,431,960	$ 94,173,470	$ 98,723,239	$ 80,695,260	$ (13,478,210)	-14.3%

*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 decrease by 17% with the eight month fiscal year. When non-cash transactions of internal service charges and capitalized lease costs are excluded, the decrease is slightly less at 16.3%. Upcoming capital expenditures are expected to remain almost constant with the current year as the eight month year includes the majority of the construction season. Total expenditures are anticipated to increase 2.3% when capital expenditures are not included. Most funds are budgeting minor adjustments outside of the eight month conversion factor.

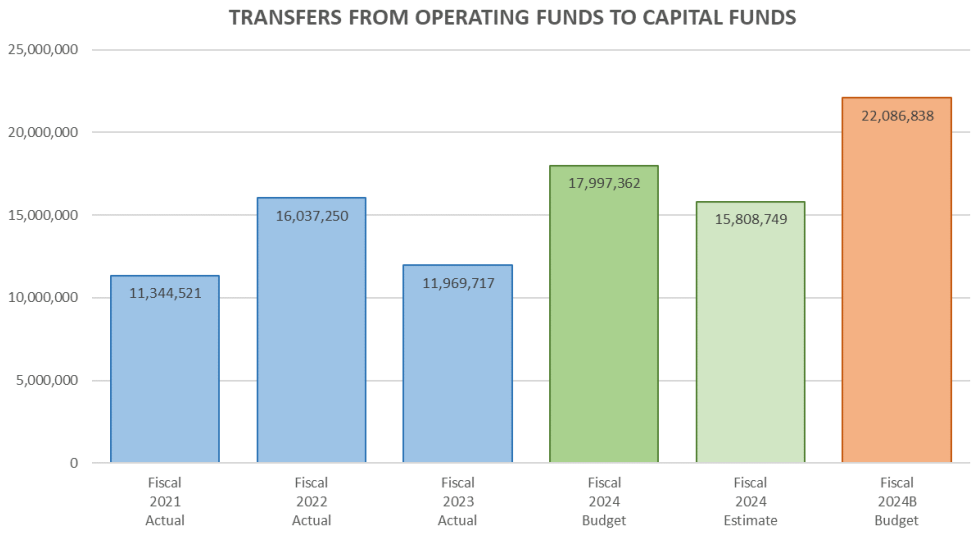
Fund	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
Expenditures*								
General Fund	$ 27,664,287	$ 28,392,271	$ 30,321,772	$ 33,061,229	$ 31,529,950	$ 26,566,165	$ (6,495,064)	-19.6%
Restricted Police Funds	650	7,326	8,805	164,997	110,932	106,520	(58,477)	-35.4%
Fire Rescue Fund	10,724,295	10,827,533	11,563,698	11,901,420	12,022,616	8,974,577	(2,926,843)	-24.6%
Road/Vehicle License Fund	52,671	39,737	46,466	50,750	44,682	-	(50,750)	-100.0%
School Crossing Guard Fund	61,641	127,084	123,391	143,799	138,615	86,352	(57,447)	-39.9%
IMRF/FICA Fund	1,506,482	1,510,738	1,436,179	1,526,472	1,410,932	1,107,978	(418,494)	-27.4%
Motor Fuel Tax Fund	702,175	507,460	725,630	960,500	808,198	449,000	(511,500)	-53.3%
Foreign Fire Insurance Fund	604	491	35,129	-	-	-	-	N/A
Commuter Parking Fund	184,894	188,103	176,480	277,949	200,973	151,296	(126,653)	-45.6%
Three Oaks Development Fund	-	-	-	-	-	-	-	N/A
Debt Service Funds	1,046,562	1,021,347	1,052,993	1,023,285	1,303,558	1,003,177	(20,108)	-2.0%
TIF Funds	2,250	97,533	88,364	47,460	38,280	23,376	(24,084)	-50.7%
Capital Replacement Fund	10,289,022	4,193,326	9,900,965	24,305,403	14,616,753	20,113,944	(4,191,459)	-17.2%
Vehicle Replacement Fund	-	-	-	-	-	2,746,999	2,746,999	N/A
Water & Sewer Funds	18,151,402	20,839,147	26,710,632	38,779,276	21,393,856	32,295,293	(6,483,983)	-16.7%
W&S Operating Fund	8,623,890	8,627,917	8,295,226	10,270,590	9,810,184	7,696,672	(2,573,918)	-25.1%
W&S Debt Service Fund	3,627,719	3,631,497	10,965,966	4,317,708	3,828,127	3,796,555	(521,153)	-12.1%
W&S Capital Fund	5,895,286	8,576,674	7,446,882	24,187,978	7,752,915	20,800,266	(3,387,712)	-14.0%
W&S 2019 GO Project Fund	4,508	3,059	2,558	3,000	2,630	1,800	(1,200)	-40.0%
Group Insurance Fund	5,535,906	5,707,443	5,794,258	6,293,851	5,759,552	4,333,481	(1,960,370)	-31.1%
Police Pension Fund	3,443,003	4,086,722	4,100,678	4,236,784	4,025,620	3,108,284	(1,128,500)	-26.6%
Fire Pension Fund	1,786,664	2,119,168	2,336,029	2,572,275	2,645,307	1,978,615	(593,660)	-23.1%
Library Funds	7,061,847	5,644,944	4,951,586	5,559,238	5,559,238	5,889,504	330,266	5.9%
Total - All Funds	**$ 88,214,356**	**$ 85,310,373**	**$ 99,373,055**	**$ 130,904,688**	**$ 101,609,062**	**$ 108,934,561**	$ (21,970,127)	-16.8%
Total - All Funds	$ 88,214,356	$ 85,310,373	$ 99,373,055	$ 130,904,688	$ 101,609,062	$ 108,934,561		
Less Internal Service Charges	(4,869,580)	(4,973,668)	(5,242,013)	(5,176,583)	(5,176,583)	(3,528,671)		
Less Capitalized Lease Costs	(2,894,699)	(125,043)	(284,255)	(830,563)	(629,069)	(830,563)		
All Other Expenditures	$ 80,450,077	$ 80,211,662	$ 93,846,787	$ 124,897,542	$ 95,803,410	$ 104,575,327	$ (20,322,215)	-16.3%

* (Excludes transfers between funds)

INTERFUND TRANSFERS – ALL FUNDS

Transfer From:	Transfer To:	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget
General Fund	Capital Replacement Fund	7,373,621	10,221,778	8,845,105	3,000,000	3,000,000	1,620,000
General Fund	Commuter Parking Fund	-	107,036	24,981	152,949	40,000	40,000
General Fund	Vehicle Replacement Fund	-	-	-	-	3,000,000	1,400,000
General Fund	Health Insurance Fund	256,305	-	-	-	-	-
General Fund	SSA Funds	156,810	-	-	-	-	-
General Fund	Three Oaks Debt Service Fund	972,051	964,510	983,774	952,355	935,099	914,021
General Fund	W&S Capital Fund	-	-	-	2,650,000	-	3,200,000
Fire Rescue Fund	Capital Replacement Fund	518,597	446,617	-	-	1,362,913	993,000
Fire Rescue Fund	Vehicle Replacement Fund	-	-	-	-	-	237,015
Road/Vehicle License Fund	Capital Replacement Fund	533,530	556,520	551,220	572,350	669,877	450,160
Motor Fuel Tax Fund	Capital Replacement Fund	336,554	1,433,650	1,901,463	6,335,832	3,339,429	6,255,599
Foreign Fire Insurance Fund	Capital Replacement Fund	-	240,755	-	-	-	-
Three Oaks Development Fund	W&S Capital Fund	-	-	-	1,400,000	900,000	1,000,000
Main Street TIF	Capital Replacement Fund	50,200	354,629	-	39,180	85,523	49,000
Virginia Street TIF	General Fund	118,612	130,233	131,469	139,180	150,199	151,156
Vulcan Lakes TIF	Three Oaks Debt Service Fund	66,177	56,837	69,219	70,930	87,689	89,156
SSA Funds	General Fund	-	-	9,618	-	106	-
W&S Operating Fund	W&S Debt Service Fund	3,627,269	3,631,497	3,995,238	4,317,708	3,828,127	3,796,555
W&S Operating Fund	W&S Capital Fund	2,532,019	2,783,302	-	4,000,000	2,000,000	2,000,000
Water Accrual Adjustment	W&S Operating Fund	432,377	-	-	-	-	-
W&S Debt Service Fund	W&S Capital Fund	-	-	671,929	-	1,451,007	4,882,064
W&S 2019 GO Project Fund	W&S Capital Fund	900,161	1,244,510	28,301	2,135,738	-	1,700,000
W&S 2015 GO Project Fund	W&S Operating Fund	259,551	-	-	-	-	-
Insurance Reserves Fund	General Fund	4,884,514	-	-	-	-	-
Library - Construction & Repair	Library - Special Reserve	-	-	-	-	262,471	-
Library - Operating Fund	Library - Special Reserve	358,617	825,958	338,446	163,752	184,563	-
Library - Operating Fund	Library - Working Cash	-	1,293	-	-	-	-
Total - All Funds		23,376,964	22,999,123	17,550,763	25,929,974	21,297,003	28,777,726

The chart below illustrated the history of operating transfers to capital funds in the past few years, as well as the anticipated transfer for FY 2024B. As the capital funds have limited direct revenues (utility taxes, grants, and other smaller revenue sources), the capital funds rely on operational surpluses to fund critical elements such as vehicles, roads, infrastructure and equipment.



REVENUES & OTHER FINANCING SOURCES - ALL FUNDS

Fund	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
Revenues & Other Sources								
General Fund	$ 41,093,432	$ 37,680,179	$ 41,512,122	$ 40,282,404	$ 42,053,510	$ 32,010,593	$ (8,271,811)	-20.5%
Restricted Police Funds	113,863	110,778	213,276	106,000	162,080	85,340	(20,660)	-19.5%
Fire Rescue Fund	12,271,511	12,278,721	12,684,938	12,211,167	12,960,909	11,892,054	(319,113)	-2.6%
Road/Vehicle License Fund	609,236	606,001	607,838	623,100	644,601	450,160	(172,940)	-27.8%
School Crossing Guard Fund	85,859	118,596	116,783	143,900	141,223	119,242	(24,658)	-17.1%
IMRF/FICA Fund	1,574,218	1,183,020	1,088,601	1,274,510	1,271,938	1,311,699	37,189	2.9%
Motor Fuel Tax Fund	2,950,569	2,300,394	2,221,367	1,929,284	1,867,313	1,289,502	(639,782)	-33.2%
Foreign Fire Insurance Fund	255	36	17	-	-	-	-	N/A
Commuter Parking Fund	31,704	213,743	192,286	277,949	200,025	145,000	(132,949)	-47.8%
Three Oaks Development Fund	554,257	200,607	319,904	500	430,750	300	(200)	-40.0%
Debt Service Funds	1,111,860	1,021,592	1,053,237	1,023,285	1,018,182	1,003,177	(20,108)	-2.0%
TIF Funds	216,150	223,204	240,738	251,750	320,308	312,000	60,250	23.9%
Capital Replacement Fund	13,075,539	15,381,764	13,442,641	11,733,707	12,931,269	11,144,261	(589,446)	-5.0%
Vehicle Replacement Fund	-	-	-	-	3,000,000	1,637,015	1,637,015	N/A
Water & Sewer Funds	24,915,825	28,394,024	39,944,755	44,040,506	30,376,484	33,972,809	(10,067,697)	-22.9%
Group Insurance Fund	6,199,264	6,051,320	6,219,452	6,303,831	6,279,938	4,333,643	(1,970,188)	-31.3%
Police Pension Fund	14,733,005	1,388,414	5,340,374	5,311,422	6,452,176	5,224,753	(86,669)	-1.6%
Fire Pension Fund	13,867,897	(459,983)	3,458,463	4,077,860	4,844,701	3,868,590	(209,270)	-5.1%
Library Funds	5,395,276	5,917,986	5,582,578	5,580,887	5,864,169	5,601,519	20,632	0.4%
Total - All Funds	$ 165,704,390	$ 112,610,395	$ 134,239,371	$ 135,172,062	$ 130,819,576	$ 114,401,657	$ (20,770,405)	-15.4%

EXPENDITURES & OTHER FINANCING USES - ALL FUNDS

Fund	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
Expenditures & Other Uses								
General Fund	$ 36,423,083	$ 39,685,594	$ 40,175,632	$ 39,816,533	$ 42,005,049	$ 33,740,186	$ (6,076,347)	-15.3%
Insurance Reserves Fund	4,884,514	-	-	-	-	-	-	N/A
Restricted Police Funds	650	7,326	8,805	164,997	110,932	106,520	(58,477)	-35.4%
Fire Rescue Fund	11,242,892	11,274,150	11,563,698	11,901,420	13,385,529	10,204,592	(1,696,828)	-14.3%
Road/Vehicle License Fund	586,201	596,257	597,686	623,100	714,559	450,160	(172,940)	-27.8%
School Crossing Guard Fund	61,641	127,084	123,391	143,799	138,615	86,352	(57,447)	-39.9%
IMRF/FICA Fund	1,506,482	1,510,738	1,436,179	1,526,472	1,410,932	1,107,978	(418,494)	-27.4%
Motor Fuel Tax Fund	1,038,730	1,941,109	2,627,094	7,296,332	4,147,627	6,704,599	(591,733)	-8.1%
Foreign Fire Insurance Fund	604	241,246	35,129	-	-	-	-	N/A
Commuter Parking Fund	184,894	188,103	176,480	277,949	200,973	151,296	(126,653)	-45.6%
Three Oaks Development Fund	-	-	-	1,400,000	900,000	1,000,000	(400,000)	-28.6%
Debt Service Funds	1,046,562	1,021,347	1,052,993	1,023,285	1,303,664	1,003,177	(20,108)	-2.0%
TIF Funds	237,240	639,232	289,052	296,750	361,691	312,688	15,938	5.4%
Capital Replacement Fund	10,289,022	4,193,326	9,900,965	24,305,403	14,616,753	20,113,944	(4,191,459)	-17.2%
Vehicle Replacement Fund	-	-	-	-	-	2,746,999	2,746,999	N/A
Water & Sewer Funds	25,467,108	28,498,455	31,435,818	49,232,722	29,412,190	44,673,912	(4,558,810)	-9.3%
W&S Operating Fund	14,779,884	15,042,716	12,290,464	18,588,298	15,638,311	13,493,227	(5,095,071)	-27.4%
W&S Debt Service Fund	3,627,719	3,631,497	11,637,895	4,317,708	5,279,134	8,678,619	4,360,911	101.0%
W&S Capital Fund	5,895,286	8,576,674	7,446,882	24,187,978	7,752,915	20,800,266	(3,387,712)	-14.0%
W&S 2015 GO Project Fund	259,551	-	-	-	-	-	-	N/A
W&S 2019 GO Project Fund	904,669	1,247,569	60,578	2,138,738	741,830	1,701,800	(436,938)	-20.4%
Group Insurance Fund	5,535,906	5,707,443	5,794,258	6,293,851	5,759,552	4,333,481	(1,960,370)	-31.1%
Police Pension Fund	3,443,003	4,086,722	4,100,678	4,236,784	4,025,620	3,108,284	(1,128,500)	-26.6%
Fire Pension Fund	1,786,664	2,119,168	2,336,029	2,572,275	2,645,307	1,978,615	(593,660)	-23.1%
Library Funds	7,420,464	6,532,195	5,290,032	5,722,990	6,006,272	5,889,504	166,514	2.9%
Total - All Funds	$ 111,155,660	$ 108,369,496	$116,943,918	$ 156,834,662	$ 127,145,265	$ 137,712,287	$ (19,122,375)	-12.2%

REVENUES & EXPENDITURES BY TYPE - ALL FUNDS

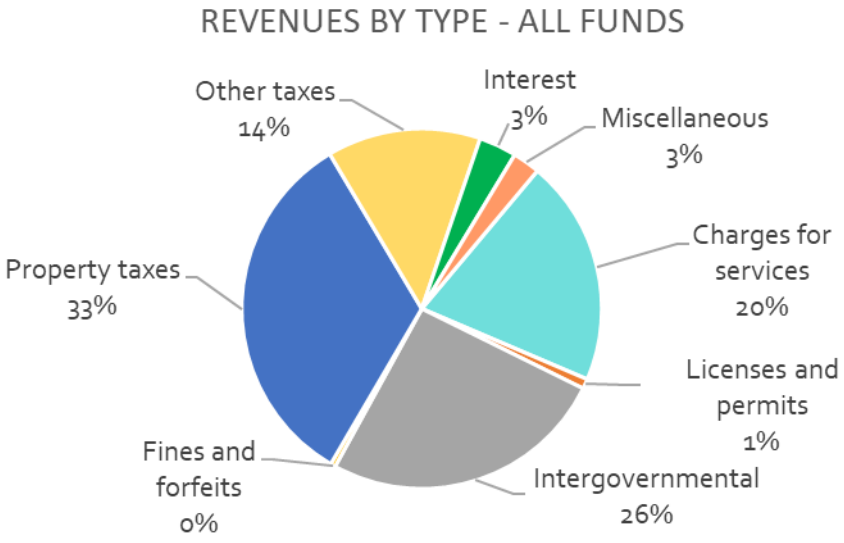
Type	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
Revenues and Other Sources:								
Charges for services	$ 18,919,336	$ 20,738,160	$ 22,232,324	$ 20,874,065	$ 23,177,317	$ 16,382,841	$ (4,491,224)	-21.5%
Licenses and permits	1,158,614	1,034,144	1,059,180	869,000	1,247,250	717,000	(152,000)	-17.5%
Intergovernmental	24,218,556	25,546,035	25,461,443	27,271,352	26,941,996	20,734,580	(6,536,772)	-24.0%
Fines and forfeits	453,357	491,556	536,113	497,500	521,500	356,000	(141,500)	-28.4%
Property taxes	18,373,424	18,359,637	25,044,746	20,108,803	25,960,428	26,646,876	6,538,073	32.5%
Other taxes	9,866,953	11,253,734	11,393,576	11,373,136	11,610,599	10,703,698	(669,438)	-5.9%
Interest	23,152,937	(7,785,113)	1,992,091	2,746,200	5,219,154	2,732,160	(14,040)	-0.5%
Miscellaneous	12,104,486	11,192,756	5,712,488	10,433,414	4,044,995	2,422,105	(8,011,309)	-76.8%
Internal service charges	4,869,580	4,973,668	5,242,013	5,176,583	5,176,583	3,528,671	(1,647,912)	-31.8%
Internal transfers	22,787,778	23,059,123	17,579,882	25,929,974	27,076,127	28,777,726	2,847,752	11.0%
Other sources	2,894,699	3,746,695	17,985,516	9,892,035	(156,373)	1,400,000	(8,492,035)	-85.8%
Total	138,799,717	112,610,395	134,239,372	135,172,062	130,819,576	114,401,657	(20,770,405)	-15.4%
Expenditures and Other Uses:								
General government	8,700,349	7,650,883	7,854,287	9,123,746	8,510,644	6,921,754	(2,201,992)	-24.1%
Public safety	30,900,701	33,014,531	35,385,824	36,752,375	36,445,119	28,964,976	(7,787,399)	-21.2%
Highways and streets	5,994,763	6,427,262	6,761,199	8,171,987	7,487,659	5,796,987	(2,375,000)	-29.1%
Waterworks and sewerage	8,623,890	8,627,917	15,629,582	10,270,590	17,563,099	28,484,990	18,214,400	177.3%
Culture and recreation	5,294,384	5,501,744	5,609,309	6,276,035	6,194,288	6,354,096	78,061	1.2%
Capital outlay	17,928,378	12,867,205	9,377,101	47,678,397	13,982,891	23,214,834	(24,463,563)	-51.3%
Debt service	4,717,192	4,705,870	12,070,368	5,392,917	4,902,142	4,851,495	(541,422)	-10.0%
Lease payments	518,794	807,518	891,127	944,790	763,668	11,948	(932,842)	-98.7%
Internal service charges	5,535,906	5,707,443	5,794,258	6,293,851	5,759,552	4,333,481	(1,960,370)	-31.1%
Internal transfers	22,941,295	23,059,123	17,570,863	25,929,974	25,536,203	28,777,726	2,847,752	11.0%
Total	111,155,651	108,369,496	116,943,918	156,834,662	127,145,265	137,712,287	(19,122,375)	-12.2%
Revenues & Other Sources in Excess of Expenditures & Other Uses	27,644,067	4,240,898	17,295,453	(14,542,004)	3,674,311	(23,310,630)		
Beginning Balance, May 1	142,407,907	167,382,467	174,126,348	173,191,293	192,951,937	196,626,248		
Change in Receiv/Pay	(2,258,733)	2,502,990	1,530,136	-	-	-		
Prior Period Adjustment	(410,773)	-	-	-	-	-		
Ending Balance, April 30	$ 167,382,467	$ 174,126,355	$ 192,951,937	$ 158,649,290	$ 196,626,248	$ 173,315,618		

FUND BALANCE:
HISTORY AND BUDGETARY CHANGES – ALL FUNDS

Fund	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Estimate	2024B Revenues & Other Sources	2024B Expenditures & Other Uses	Fiscal 2024B Budget	$ Change	% Change
GENERAL FUND									
General Fund	$ 21,756,953	$ 19,751,538	$ 21,087,371	$ 21,135,832	$ 32,010,593	$ 33,740,186	$ 19,406,239	$ (1,729,593)	-8.2%
WATER & SEWER OPERATING FUNDS									
W&S Operating Fund	8,774,175	8,891,776	11,743,870	12,304,823	10,791,252	13,493,227	9,602,848	(2,701,975)	-22.0%
W&S Debt Service Fund	124,134	124,134	7,181,317	5,855,310	3,796,555	8,678,619	973,246	(4,882,064)	-83.4%
FIRE RESCUE FUND									
Fire Rescue Fund	5,511,836	6,516,407	7,637,647	7,213,027	11,892,054	10,204,592	8,900,489	1,687,462	23.4%
OTHER FUNDS									
Restricted Police Funds	394,796	498,249	702,720	753,868	85,340	106,520	732,688	(21,180)	-2.8%
Road/Vehicle License Fund	50,063	59,806	69,958	0	450,160	450,160	0	-	0.0%
School Crossing Guard Fund	127,079	118,590	111,982	114,590	119,242	86,352	147,480	32,890	28.7%
IMRF/FICA Fund	1,820,320	1,492,602	1,145,024	1,006,030	1,311,699	1,107,978	1,209,751	203,721	20.2%
Motor Fuel Tax Fund	8,163,778	8,523,063	8,117,336	5,837,022	1,289,502	6,704,599	421,925	(5,415,097)	-92.8%
Foreign Fire Insurance Fund	276,322	35,112	-	-	-	-	-	-	N/A
Commuter Parking Fund	(9,517)	16,124	31,929	30,981	145,000	151,296	24,685	(6,296)	-20.3%
Three Oaks Develop. Fund	964,812	1,165,418	1,485,323	1,016,073	300	1,000,000	16,373	(999,700)	-98.4%
Group Insurance Fund	663,358	1,007,235	1,432,430	1,952,816	4,333,643	4,333,481	1,952,978	162	0.0%
Police Pension Fund	50,745,977	48,047,669	49,287,365	51,713,921	5,224,753	3,108,284	53,830,390	2,116,469	4.1%
Fire Pension Fund	52,242,066	49,662,915	50,785,349	52,984,743	3,868,590	1,978,615	54,874,718	1,889,975	3.6%
DEBT SERVICE FUNDS									
2012 GOB (Crystal Heights)	284,992	285,237	285,482	-	-	-	-	-	N/A
2009 Bonds (Three Oaks)	-	-	-	-	1,003,177	1,003,177	-	-	N/A
TIF FUNDS									
Main Street TIF Fund	320,814	-	37,663	-	50,000	49,844	156	156	N/A
Virginia Street TIF Fund	-	-	-	-	152,000	152,000	-	-	N/A
Vulcan Lakes TIF Fund	-	-	-	-	90,000	90,000	-	-	N/A
Waters Edge TIF Fund	-	(95,214)	(181,191)	(184,911)	20,000	20,844	(185,755)	(844)	0.5%
GOVERNMENTAL CAPITAL FUNDS									
Capital Replacement Fund	4,819,529	16,007,964	19,549,640	17,864,156	11,144,261	20,113,944	8,894,473	(8,969,683)	-50.2%
Vehicle Replacement Fund	-	-	-	3,000,000	1,637,015	2,746,999	1,890,016	(1,109,984)	-37.0%
WATER & SEWER CAPITAL FUNDS									
W&S Capital Fund	1,611,182	5,794,168	5,915,460	8,336,638	19,380,002	20,800,266	6,916,374	(1,420,264)	N/A
W&S 2019 Project Fund	4,416,265	2,514,237	2,523,396	1,831,566	5,000	1,701,800	134,766	(1,696,800)	-92.6%
LIBRARY FUNDS									
Operating Fund	3,055,016	2,548,801	2,673,358	2,488,795	4,791,080	4,791,080	2,488,795	-	0.0%
Special Reserve	(53,150)	41,142	72,277	446,811	-	241,500	205,311	(241,500)	-54.0%
Gift & Memorial	65,561	24,196	13,041	306	45,000	67,485	(22,179)	(22,485)	-7348.0%
Ames Trust	389,013	389,242	390,117	390,117	-	15,000	375,117	(15,000)	-3.8%
Construction & Repair	512,079	378,252	482,980	220,509	144,645	144,645	220,509	-	0.0%
Working Cash	51,293	50,021	51,492	51,492	-	-	51,492	-	0.0%
Per Capita	-	(330)	(329)	(329)	118,794	118,794	(329)	-	0.0%
IMRF Fund	144,941	107,327	167,908	167,908	277,000	286,000	158,908	(9,000)	-5.4%
FICA Fund	158,780	170,674	151,022	94,154	225,000	225,000	94,154	-	0.0%
TOTAL - ALL FUNDS	$ 167,382,467	$ 174,126,355	$ 192,951,937	$ 196,626,248	$ 114,401,657	$ 137,712,287	$ 173,315,618	($23,310,630)	-11.9%

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 $23.3 million decrease, $6.6 million 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:

- 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. An example of this includes the Governor of Illinois' proposal to eliminate the State's sales tax on groceries, which is currently passed on to municipalities. The budget includes a corresponding reduction to Sales Tax in preparation for the revenue loss.
- Consultation with departments: Each department is consulted to evaluate potential and existing revenues. Department heads review their respective 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

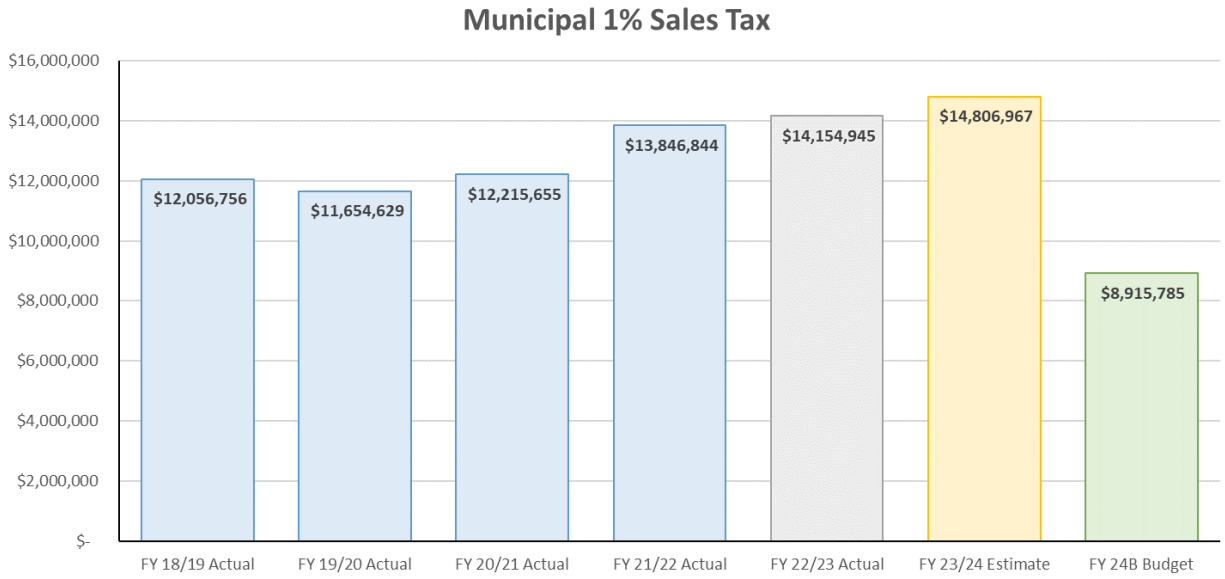
taxes, user-fees for water and sewer, and fire rescue services. Combined, these sources represent over $52.7 million or 65% of all anticipated receipts.

Property Taxes

Property taxes include amounts levied against all real estate in the City. Real property taxes that will be collected during 2024B were levied December 2023. 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.

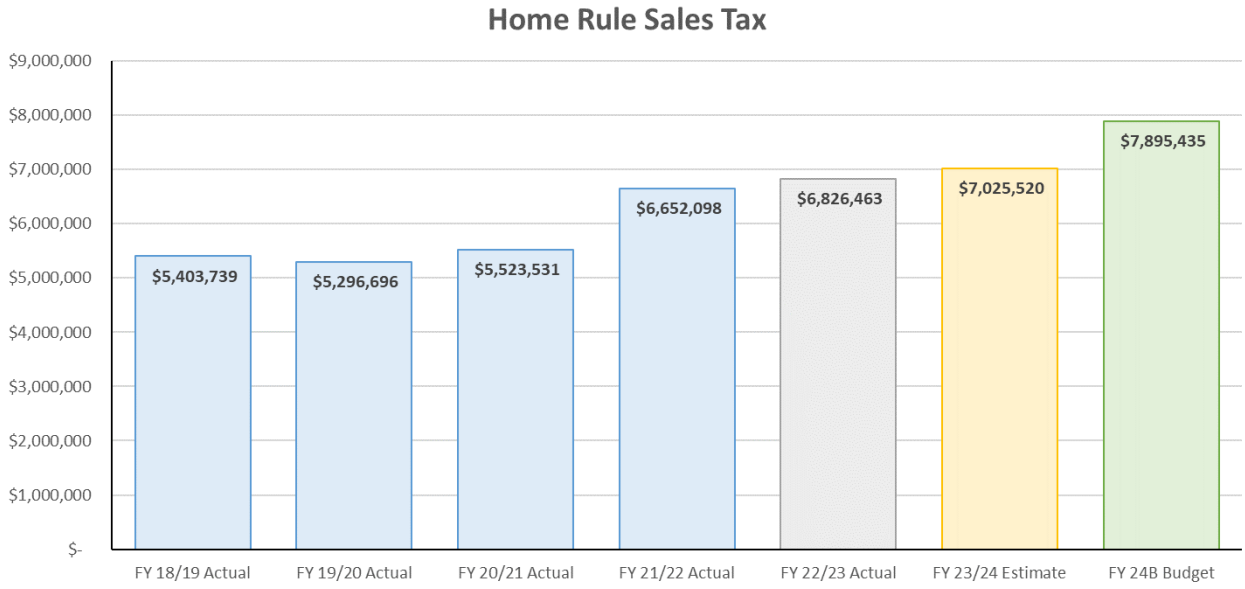
Municipal Sales Tax



Receipts of Sales Tax are anticipated to end the year at $14.81 million or 3% above the fiscal year budget of $14.40 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 2024B budget reflects a 1.5% increase in receipts of sales tax compared to current FY 2023/24 receipts. The State of Illinois has put forth a proposal to eliminate the 1% sales tax on groceries, and the FY 2024B budget anticipates this reduction to sales tax.

Home Rule Sales Tax

A 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. The Home Rule Sales Tax is only imposed on general merchandise purchases; it 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.

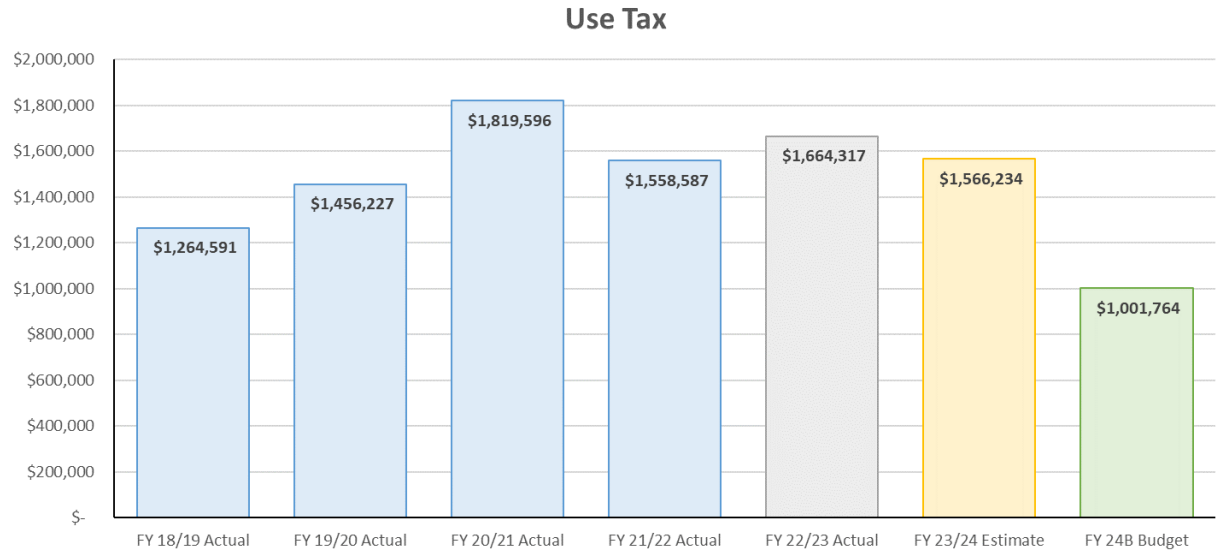


Receipts for FY 2023/24 have outperformed budgeted expectations. Fiscal year 2023/24 revenue is expected to end the year at $7.03 million or 1% above the fiscal year budget of $6.98 million. Budgetary projections for FY 2024B reflect a 2% increase in Home Rule Sales Tax receipts when compared to the FY 2023/24 receipts/estimates.

Starting July 2024, this rate will be increased 0.50% to 1.25% in order to offset costs of increasing police patrol and firefighter/paramedic personnel, as well as funding for the road program and lead water service line replacements. The increase accounts for the anticipated loss from the proposed elimination of the State Sales Tax on groceries, which the City is estimating a loss of $1.7 to $2.0 million per year should it be eliminated.

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.

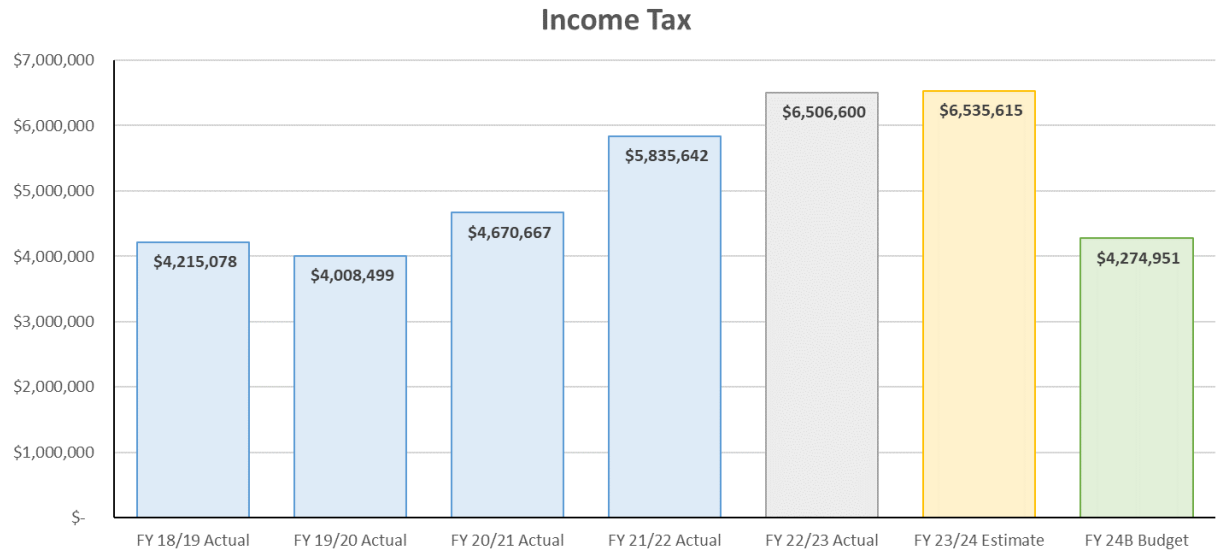


Beginning January 1, 2020, marketplace facilitators such as Amazon were required to collect a 6.25% Use Tax on marketplace sales from certain retailers. Effective January 1, 2021, marketplace facilitators and eligible remote retailers are required to collect state and locally-imposed sales taxes, instead 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 2023/24 receipts are anticipated to end the year at $1.57 million or 4% below the FY 2023/24 budget of $1.64 million. FY2024B receipts are budgeted for $1 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.



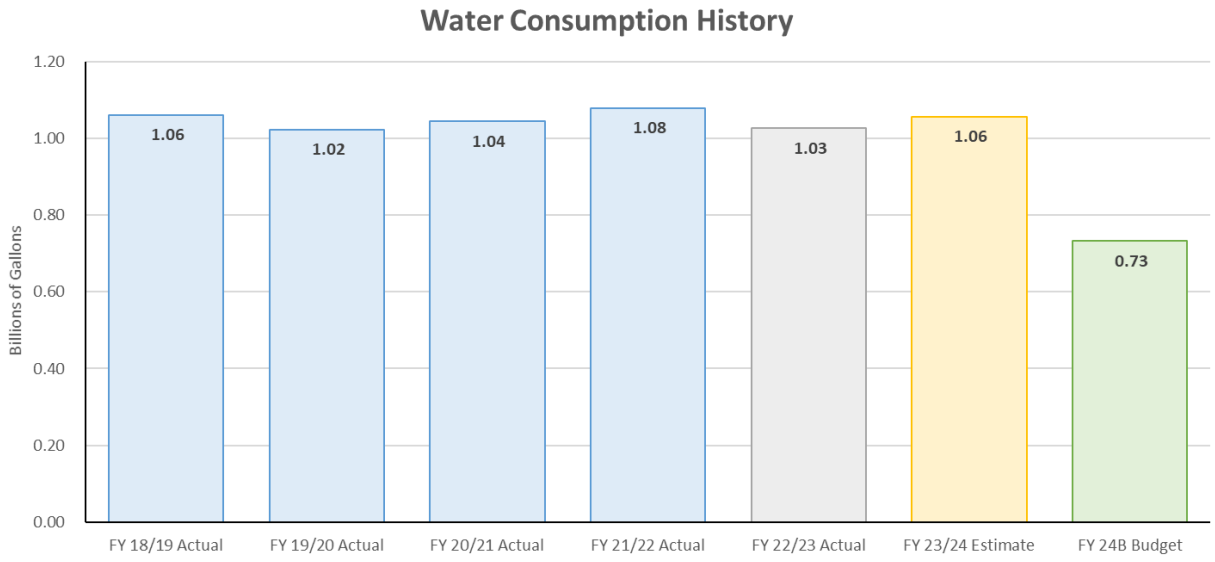
Receipts of State Income Tax are anticipated to end the year at $6.54 million or 1.3% above the FY 2023/24 budget of $6.45 million. Based on a recommendation from the Illinois Municipal League citing economic factors, the amount of State Income Tax for FY 2024B has been budgeted at $4.27 million.

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. 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%. While the proposed State FY 2024/25 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 1.06 billion gallons, higher in comparison to 1.03 billion gallons during 2022/23. While homes are being equipped with more water conservation devices, new customers have been added due to recent grown in the community.



This fiscal year 2024B budget incorporates a 3% water and sewer rate increase beginning with September consumption that will be billed in November 2024. For an average family of four with 6,000 gallons of consumption per month, this would equate to an additional $2.59 per month. The FY 2023/24 budget included an increase of 3% that was implemented in September 2023. 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 2023/24, the City invoiced $2,669,024 for these services. In fiscal year 2024B, the City anticipates receiving $1,831,695. This projection includes the assumption that both agencies will experience small growth in their EAV for the 2023 levy.

PERSONNEL SUMMARY - ALL FUNDS

Position	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Estimate	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget
City Administration	12.55	13.05	13.05	13.80	14.00	14.00
Administrative Adjudication	1.00	1.00	1.00	0.50	0.50	0.50
Information Technology	1.00	1.00	1.00	1.00	1.00	1.00
Police	77.70	77.70	78.70	78.70	78.70	88.70
Community Development	15.40	15.00	15.00	15.00	15.00	15.00
Public Works Administration	3.25	4.75	5.75	4.50	4.50	4.50
Engineering	7.00	7.00	7.00	8.00	8.00	8.00
Streets	15.00	15.00	15.00	15.00	15.00	15.00
Fleet Services	7.00	7.00	7.00	5.00	5.00	5.00
Facility Services	0.00	0.00	0.00	2.00	2.00	2.00
Water Operations	17.00	16.00	16.00	16.00	16.00	16.00
Wastewater Treatment	13.00	13.00	13.00	13.00	13.00	13.00
Fire Rescue	67.50	67.50	67.50	67.50	68.00	80.00
Total FTE	237.40	238.00	240.00	240.00	240.70	262.70
Change from PY	(1.35)	(0.40)	0.00	0.00	0.70	22.70
Cumulative Change	(30.10)	(29.50)	(27.50)	(27.50)	(26.80)	(4.80)
% Change	11.25%	11.03%	10.28%	10.28%	10.02%	1.79%

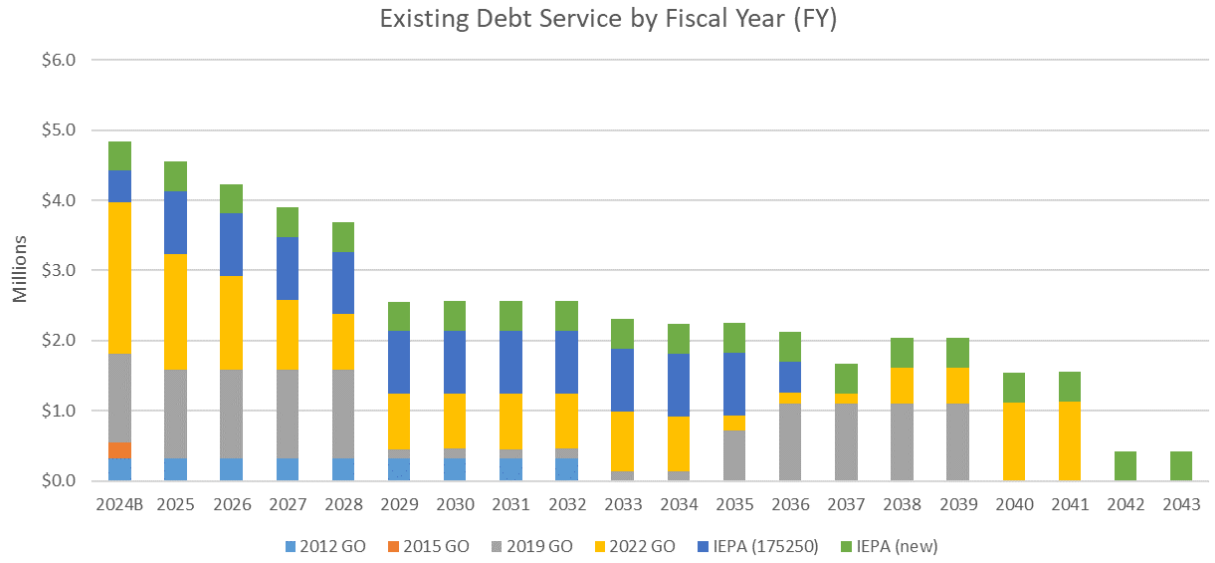
In FY2023/24, one part-time position in City Administration and one part-time position in the Fire Rescue Department were converted to full-time positions. Ten (10) new police officers and twelve (12) new firefighter/paramedic positions have been authorized. However, only four of the new police officers positions and three of the new firefighter/paramedic positions have been included in the budgeted to be filled in FY 2024B. Overall, through attrition, the City has reduced staffing by 4.80 full-time equivalents (FTE) over the past fourteen 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.

DEBT SERVICE

At April 30, 2024, the City will have a number of debt issues outstanding. These include $24,695,000 in general obligation bonds and $230,000 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, 2024, the remaining balance will be $10,611,558. 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. In FY 2024B, the City will be issuing general obligation bonds in order to finance the water meter replacement program. The program will cost approximately $10 million over the course of three years.

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



The following summaries the debt services obligations of the City as of April 30, 2024:

Debt Issuance	Purpose
2012 GO Bonds	Proceeds used for Flooding Mitigation and Water & Sewer Improvements.
2015 GO Notes	Proceeds used for water & sewer improvements, including Country Club watermain replacement, and US Route 14 water & sewer improvements.
2016 IEPA Loan	Proceeds used for improvements to Wastewater Treatment Plant #2 and Wastewater Treatment Plant #3.
2019A GO Bonds	Refinance 2009B GO Bonds and fund water & sewer improvements, including WWTP #2 UV Disinfection System Replacement, Lift Station #14 Rehabilitation. The 2009B GO Bonds were issued to fund the development of the Three Oaks Recreation Area.
2019B GO Bonds	Refinance 2009A GO Bonds. The 2009A GO Bonds were issued to fund development of the Three Oaks Recreation Area and various water system improvements.
2022B GO Bonds	Proceeds used for water & sewer improvements, including Dole Avenue Watermain, Edgewater Storage, Lift Station #16 Rehabilitation, Reestablish Crystal Creek.
2022C GO Bonds	Refinance 2013 GO Bonds. The 2013 GO Bonds were issued to fund various water and sewer system improvements.
2019 IEPA Loan	Proceeds used for improvements to Water Treatment Plant #2.

Debt Service Schedule - Prinicpal Payments

Fiscal Year	2012 GO Bonds	2015 GO Note	2019 GO Bonds	2022 GO Bonds	IEPA (175250)	IEPA (new)	Total
2024B	$260,000	$230,000	$800,835	$1,770,000	$347,555	$325,044	$3,733,434
2025	265,000	0	960,000	1,330,000	704,837	329,446	3,589,283
2026	270,000	0	1,005,000	1,050,000	718,008	333,909	3,376,917
2027	275,000	0	1,045,000	750,000	731,425	338,432	3,139,857
2028	280,000	0	1,090,000	565,000	745,093	343,016	3,023,109
2029	285,000	0	0	580,000	759,016	347,663	1,971,678
2030	295,000	0	0	595,000	773,199	352,372	2,015,571
2031	300,000	0	0	615,000	787,647	357,145	2,059,792
2032	310,000	0	0	630,000	802,366	361,983	2,104,348
2033	0	0	0	710,000	817,359	366,886	1,894,245
2034	0	0	0	655,000	832,633	371,856	1,859,488
2035	0	0	575,000	120,000	848,192	376,893	1,920,084
2036	0	0	975,000	60,000	430,021	381,998	1,847,019
2037	0	0	1,005,000	55,000	0	387,172	1,447,172
2038	0	0	1,035,000	420,000	0	392,417	1,847,417
2039	0	0	1,065,000	435,000	0	397,732	1,897,732
2040	0	0	0	1,045,000	0	403,120	1,448,120
2041	0	0	0	1,100,000	0	408,580	1,508,580
2042	0	0	0	0	0	414,115	414,115
2043	0	0	0	0	0	419,724	419,724
Total	**$2,540,000**	**$230,000**	**$9,555,835**	**$12,485,000**	**$9,297,350**	**$7,409,500**	**$41,517,685**

Debt Service Schedule - Total Payments

Fiscal Year	2012 GO Bonds	2015 GO Note	2019 GO Bonds	2022 GO Bonds	IEPA (175250)	IEPA (new)	Total
2024B	$318,856	$234,947	$1,261,700	$2,158,768	$446,242	$423,978	$4,844,492
2025	318,656	0	1,263,650	1,654,853	892,485	423,978	4,553,622
2026	318,356	0	1,270,250	1,328,673	892,485	423,978	4,233,742
2027	317,619	0	1,270,050	993,895	892,485	423,978	3,898,027
2028	316,431	0	1,273,250	786,320	892,485	423,978	3,692,465
2029	314,781	0	139,650	786,348	892,485	423,978	2,557,242
2030	318,013	0	139,650	785,978	892,485	423,978	2,560,103
2031	315,638	0	139,650	790,210	892,485	423,978	2,561,961
2032	318,138	0	139,650	788,913	892,485	423,978	2,563,163
2033	0	0	139,650	852,218	892,485	423,978	2,308,331
2034	0	0	139,650	778,175	892,485	423,978	2,234,288
2035	0	0	714,650	223,525	892,485	423,978	2,254,638
2036	0	0	1,097,400	159,745	446,242	423,978	2,127,366
2037	0	0	1,098,150	152,855	0	423,978	1,674,983
2038	0	0	1,098,000	516,123	0	423,978	2,038,101
2039	0	0	1,096,950	517,893	0	423,978	2,038,821
2040	0	0	0	1,114,190	0	423,978	1,538,168
2041	0	0	0	1,135,750	0	423,978	1,559,728
2042	0	0	0	0	0	423,978	423,978
2043	0	0	0	0	0	423,978	423,978
Total	**$2,856,488**	**$234,947**	**$12,281,950**	**$15,524,428**	**$10,709,819**	**$8,479,569**	**$50,087,201**

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 three capital replacement funds: Capital Replacement Fund, Vehicle Replacement Fund or Water & Sewer Capital 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 Replacement Funds section on page 208 and in the Capital Improvement Plan Highlights section on page 234. Additional details on major capital projects can be found in the City's Capital Improvement Plan located at www.crystallake.org.

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2024B

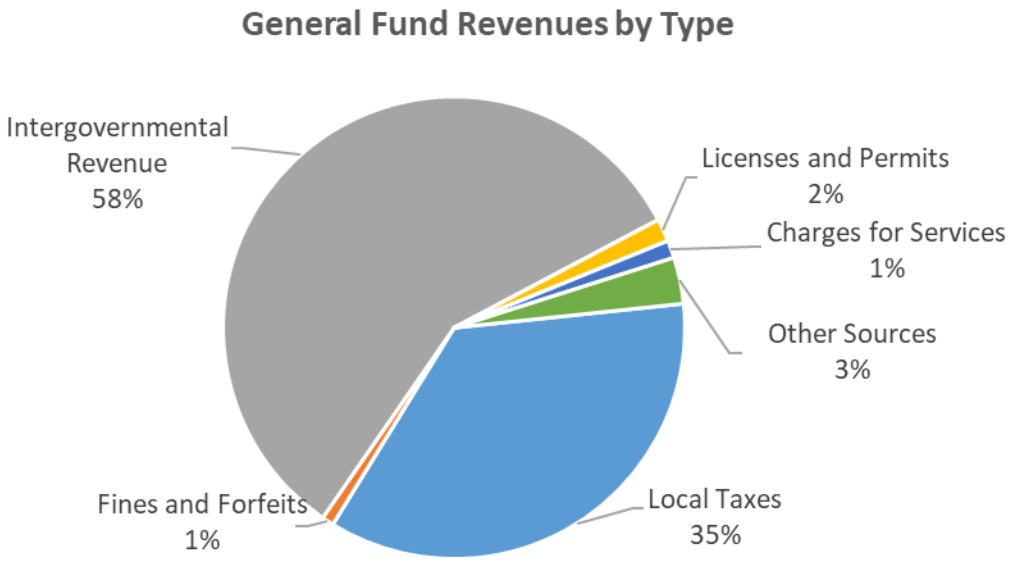
GENERAL FUND

ANNUAL BUDGET SUMMARY

	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
REVENUES								
40030. Property Tax - Police Pension	$ 2,685,775	$ 2,930,936	$ 3,481,668	$ 3,481,415	$ 3,482,254	$ 3,612,536	$ 131,121	3.8%
40035. Property Tax - Fire Pension	1,878,976	2,023,985	2,285,797	2,285,632	2,286,134	2,285,640	8	0.0%
Total Property Taxes	4,564,751	4,954,921	5,767,466	5,767,047	5,768,388	5,898,176	131,129	2.3%
41020. Personal Property Replace- State	150,222	349,201	457,772	316,132	370,920	172,220	(143,912)	-45.5%
41025. Personal Property Replace-Twnship	16,224	34,529	68,600	39,725	42,760	28,938	(10,787)	-27.2%
41030. Sales Tax - Il	12,215,655	13,846,844	14,154,945	14,401,444	14,806,967	8,915,785	(5,485,659)	-38.1%
41040. Income Tax - Il	4,670,667	5,835,642	6,506,600	6,452,518	6,535,615	4,274,951	(2,177,567)	-33.7%
41045. Use Tax - Il	1,819,596	1,558,587	1,664,317	1,639,775	1,566,234	1,001,764	(638,011)	-38.9%
41700. Grant Proceeds - State of IL	22,322	91,177	9,892	2,000	40,000	2,000	-	0.0%
41800. Grant Proceeds - Federal	1,508,711	51,073	22,462	25,000	23,000	20,000	(5,000)	-20.0%
41850. Grant Proceeds - Other Govt	-	-	33,923	-	-	-	-	N/A
41900. Grant Proceeds - Other	46,489	53,499	213	44,000	4,500	-	(44,000)	-100.0%
Total Intergovernmental Revenue	20,449,886	21,820,551	22,918,723	22,920,594	23,389,996	14,415,658	(8,504,936)	-37.1%
42050. Liquor Licenses	73,573	79,749	133,858	125,000	147,000	136,500	11,500	9.2%
42090. Miscellaneous Licenses	14,965	12,299	15,540	14,000	16,250	15,500	1,500	10.7%
42210. Building Permits	845,902	723,367	695,633	500,000	850,000	500,000	-	0.0%
Total Licenses and Permits	934,440	815,416	845,032	639,000	1,013,250	652,000	13,000	2.0%
43032. Home Rule Sales Tax	5,523,531	6,652,098	6,826,463	6,979,256	7,025,520	7,895,435	916,179	13.1%
43035. Auto Rental Tax - Il	39,076	59,236	60,825	51,932	58,821	38,960	(12,972)	-25.0%
43040. Local Cannabis Tax	-	-	62,931	200,000	275,000	195,000	(5,000)	-2.5%
43200. Hotel Tax	286,198	363,158	329,027	345,000	345,000	217,616	(127,384)	-36.9%
43300. Telecommunications Tax	664,080	589,605	557,117	482,053	511,746	329,262	(152,791)	-31.7%
43500. Franchise Fees - Cable	620,139	643,023	604,830	603,438	540,780	350,297	(253,141)	-41.9%
Total Other Taxes	7,133,024	8,307,120	8,441,192	8,661,679	8,756,867	9,026,570	364,891	4.2%
44300. Police Fines	172,744	174,026	268,401	190,000	290,000	200,000	10,000	5.3%
44310. Police Towing Fines	56,500	73,015	96,500	67,000	90,000	60,000	(7,000)	-10.4%
44320. Police False Alarms	34,200	22,125	23,550	22,000	24,000	22,000	-	0.0%
44510. Adjudication Fines	66,689	54,583	69,907	55,000	50,000	30,000	(25,000)	-45.5%
Total Fines and Forfeits	330,133	323,749	458,357	334,000	454,000	312,000	(22,000)	-6.6%
45150. Parking - Three Oaks	1,880	111,994	123,842	120,000	124,200	120,000	-	0.0%
45160. Beach Admission - Three Oaks	65,551	163,881	185,003	180,000	217,201	185,000	5,000	2.8%
45165. Instruction - Three Oaks	7,945	12,544	14,780	12,000	17,240	15,000	3,000	25.0%
45170. Season Pass - Three Oaks	3,464	4,376	3,480	4,000	3,570	3,500	(500)	-12.5%
45210. Plan Review Fees	121,296	153,733	186,129	90,000	315,000	90,000	-	0.0%
45270. Inspection Fees	12,469	8,918	6,367	5,000	5,000	3,500	(1,500)	-30.0%
45400. Police Detail	47,896	112,291	110,318	85,000	90,000	70,000	(15,000)	-17.6%
Total Charges for Services	260,501	567,738	629,919	496,000	772,211	487,000	(9,000)	-1.8%

ANNUAL BUDGET SUMMARY (CONTINUED)

	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
REVENUES								
47010. Interest Income	380,925	334,046	664,370	300,000	430,000	250,000	(50,000)	-16.7%
47990. Unrealized Gain/Loss on Invest	(35,464)	(1,885,620)	(105,428)	-	-	-	-	0.0%
Total Interest Income	345,461	(1,551,575)	558,942	300,000	430,000	250,000	(50,000)	-16.7%
48150. Rent - Three Oaks Concessions	73,495	70,731	72,280	65,000	71,259	70,000	5,000	7.7%
48155. Rent - Three Oaks Boats	122,133	149,452	123,356	130,000	162,599	140,000	10,000	7.7%
48160. Rent - Three Oaks Pavillions	5,445	15,473	18,682	18,000	22,016	20,000	2,000	11.1%
48165. Rent - Three Oaks Beach Chairs	-	1,585	2,025	2,000	2,165	2,000	-	0.0%
48170. Consumables - Three Oaks	85	2,184	2,322	2,000	2,939	2,500	500	25.0%
48650. Historical Preservation Services	10,067	-	1,820	7,000	7,142	7,000	-	0.0%
48700. Rental Income - City Facilities	154,296	162,446	171,570	122,650	117,642	121,723	(927)	-0.8%
48800. Host Fees	424,410	437,956	441,333	420,000	435,000	325,000	(95,000)	-22.6%
48820. Capital Facility Fees	216,138	85,600	159,498	60,000	200,000	60,000	-	0.0%
48930. Electrical Civic Contribution	49,002	98,004	49,002	98,004	-	-	(98,004)	-100.0%
48940. EV Charging Station	-	28	192	250	150	60	(190)	0.0%
48950. Reimbursements	22,080	129,332	365,077	75,000	171,500	39,000	(36,000)	-48.0%
48990. Miscellaneous Income	799,240	1,023,176	344,249	25,000	126,081	30,750	5,750	23.0%
48995. Sale of Fixed Assets	195,719	136,061	-	-	-	-	-	0.0%
Total Miscellaneous	2,072,110	2,312,027	1,751,405	1,024,904	1,318,493	818,033	(206,871)	-20.2%
Total Revenues	$36,090,306	$37,549,947	$ 41,371,035	$40,143,224	$41,903,205	$ 31,859,437	$ (8,283,787)	-20.6%

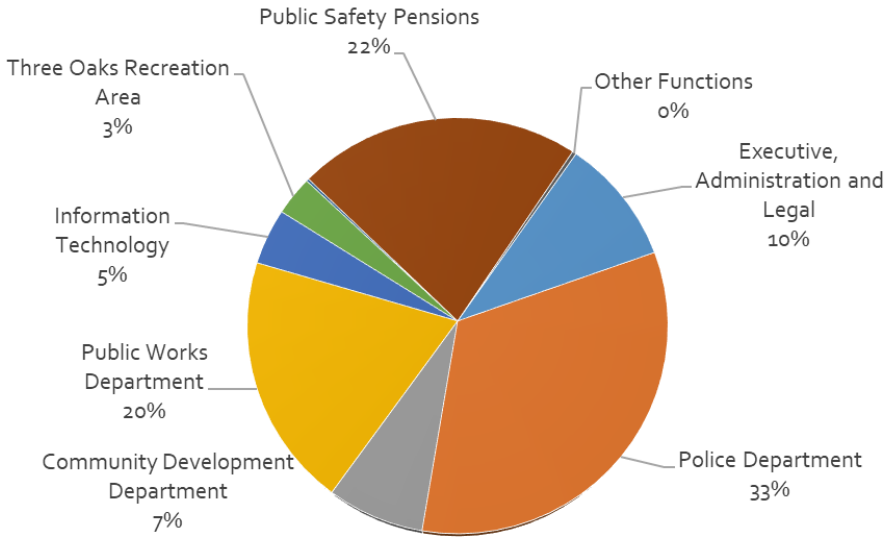


ANNUAL BUDGET SUMMARY (CONTINUED)

	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
EXPENDITURES								
Executive Department	191,555	365,407	451,084	523,475	500,442	423,165	(100,310)	-19.2%
Legal Department	798,804	796,764	560,998	563,695	608,310	559,695	(4,000)	-0.7%
City Administration Department								
City Manager/Human Resources/Finance	1,782,674	1,851,790	1,960,376	2,233,280	1,968,620	1,643,955	(589,325)	-26.4%
Information Technology	508,325	876,699	935,993	1,481,116	1,446,438	1,162,417	(318,699)	-21.5%
Administrative Adjudication	98,156	97,275	106,329	66,657	50,115	46,533	(20,124)	-30.2%
Special Projects	371,667	-	-	-	-	-	-	N/A
Shared Services	648,826	-	-	-	-	-	-	N/A
Police Department	10,295,586	10,847,121	11,244,337	11,929,439	11,485,703	8,775,662	(3,153,777)	-26.4%
Community Development Department	2,776,518	2,051,115	2,311,109	2,677,591	2,202,610	1,950,835	(726,756)	-27.1%
Public Works Department								
Streets	3,278,513	3,412,791	3,492,139	3,791,405	3,685,773	2,933,955	(857,450)	-22.6%
Engineering	866,457	1,005,952	1,072,972	1,408,704	1,331,927	1,046,149	(362,555)	-25.7%
Fleet Services	910,061	1,273,220	1,423,991	769,269	688,051	546,539	(222,730)	-29.0%
Facility Services	-	-	-	913,410	929,028	670,048	(243,362)	-26.6%
Three Oaks Recreation Area	495,401	761,523	912,460	846,603	764,856	818,483	(28,120)	-3.3%
Fire & Police Commission	23,507	44,164	29,811	36,614	47,302	36,790	176	0.5%
Pension Obligation	4,564,751	4,954,921	5,767,466	5,767,047	5,768,051	5,898,176	131,129	2.3%
Debt Service	53,495	53,529	52,706	52,924	52,724	53,763	839	1.6%
Total Expenditures	27,664,296	28,392,271	30,321,772	33,061,229	31,529,950	26,566,165	(6,495,064)	-19.6%
Revenues Over (Under) Expenditures	8,426,010	9,157,676	11,049,263	7,081,995	10,373,255	5,293,272		
OTHER FINANCING SOURCES (USES)								
Transfer In								
Insurance Reserves Fund	4,884,514	-	-	-	-	-		
SSA & SA Funds	-	-	9,618	-	106	-		
Virginia Street TIF Fund	118,612	130,233	131,469	139,180	150,199	151,156		
Transfer Out								
Capital Replacement Fund	(2,123,621)	(3,221,778)	(3,145,105)	(3,000,000)	(3,000,000)	(1,620,000)		
Capital Replacement Fund - Advance	(5,250,000)	(7,000,000)	(5,700,000)	-	(3,500,000)	-		
Commuter Parking Fund	-	(107,036)	(24,981)	(152,949)	(40,000)	(40,000)		
Fire Rescue Fund	-	-	-	-	-	-		
Health Insurance Fund	(256,305)	-	-	-	-	-		
SSA #45 (Bryn Mawr)	(156,810)	-	-	-	-	-		
Three Oaks Debt Service	(972,051)	(964,510)	(983,774)	(952,355)	(935,099)	(914,021)		
Vehicle Replacement Fund	-	-	-	-	(3,000,000)	(1,400,000)		
Water & Sewer Capital Fund	-	-	-	(2,650,000)	-	(3,200,000)		
Total Other Financing Sources (Uses)	(3,755,661)	(11,163,091)	(9,712,773)	(6,616,124)	(10,324,794)	(7,022,865)		
Net Change in Fund Balance	4,670,349	(2,005,415)	1,336,490	465,871	48,461	(1,729,593)		
Beginning Fund Balance	17,497,377	21,756,953	19,751,536	20,760,092	21,087,371	21,135,832		
Prior Period Adjustment	(410,773)	-	(655)	-	-	-		
Ending Fund Balance	21,756,953	19,751,538	21,087,371	21,225,963	21,135,832	19,406,239		
Restricted or Assigned Fund Balance	(7,700,391)	(4,982,886)	(5,485,450)	(3,881,710)	(5,486,592)	(5,609,315)		
Available Fund Balance	$ 14,056,562	$14,768,652	$15,601,921	$ 17,344,253	$ 15,649,240	$13,796,924		

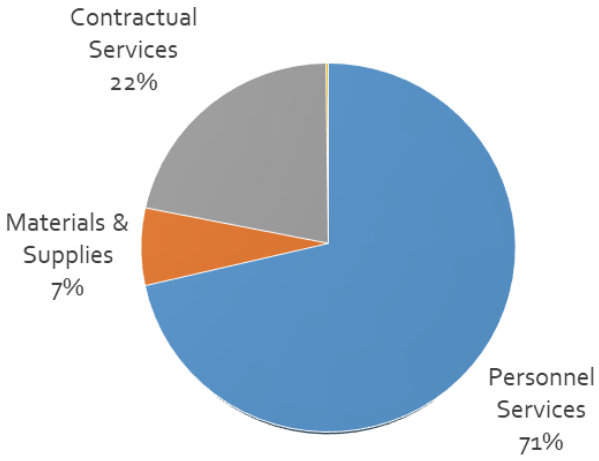
As a service organization, one important way to analyze spending is to look at the expenditures by function, otherwise known as purpose. As the graphic below shows, the majority of General Fund expenditures are related to the Police Department operations. Public Works expenditures for the General Fund, 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, 71% of the expenditures in the General Fund relate to personnel services. The second largest is contractual services at 22%. Supplies and debt services, as well as other smaller categories make up the remaining 7%.

General Fund Expenditures by Object

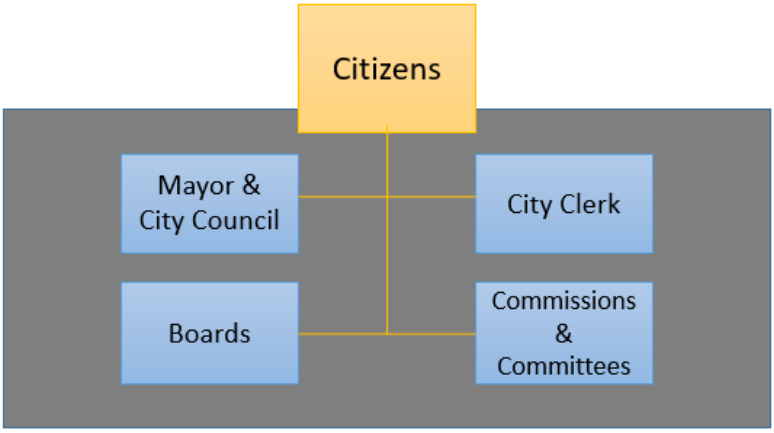


EXECUTIVE DEPARTMENT

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 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
54110. Wages-Full Time	$ 22,700	$ 22,800	$ 22,800	$ 22,800	$ 22,800	$ 15,200	$ (7,600)	-33.3%
Personnel Services	22,700	22,800	22,800	22,800	22,800	15,200	(7,600)	-33.3%
55200. Training	450	13,625	3,834	9,030	3,708	8,170	(860)	-9.5%
55220. Dues and Subscriptions	18,421	16,724	18,748	19,750	19,648	19,642	(108)	-0.5%
55240. Insurance Services	9,053	11,070	12,048	13,255	10,838	8,853	(4,402)	-33.2%
55760. Community Events	2,459	97,313	84,954	119,400	104,208	96,300	(23,100)	-19.3%
58900. Miscellaneous	138,472	203,875	308,700	339,240	339,240	275,000	(64,240)	-18.9%
Contractual Services	168,855	342,607	428,284	500,675	477,642	407,965	(92,710)	-18.5%
Total - Executive	$ 191,555	$ 365,407	$ 451,084	$ 523,475	$ 500,442	$ 423,165	$ (100,310)	-19.2%

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.

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 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
55010. Professional Services	$ 19,687	$ 7,829	$ 8,809	$ 13,695	$ 13,666	$ 9,695	$ (4,000)	-29.2%
55030. Legal Services	779,117	788,935	552,189	550,000	594,644	550,000	-	0.0%
Contractual Services	798,804	796,764	560,998	563,695	608,310	559,695	(4,000)	-0.7%
Total - Legal	$ 798,804	$ 796,764	$ 560,998	$ 563,695	$ 608,310	$ 559,695	$ (4,000)	-0.7%

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

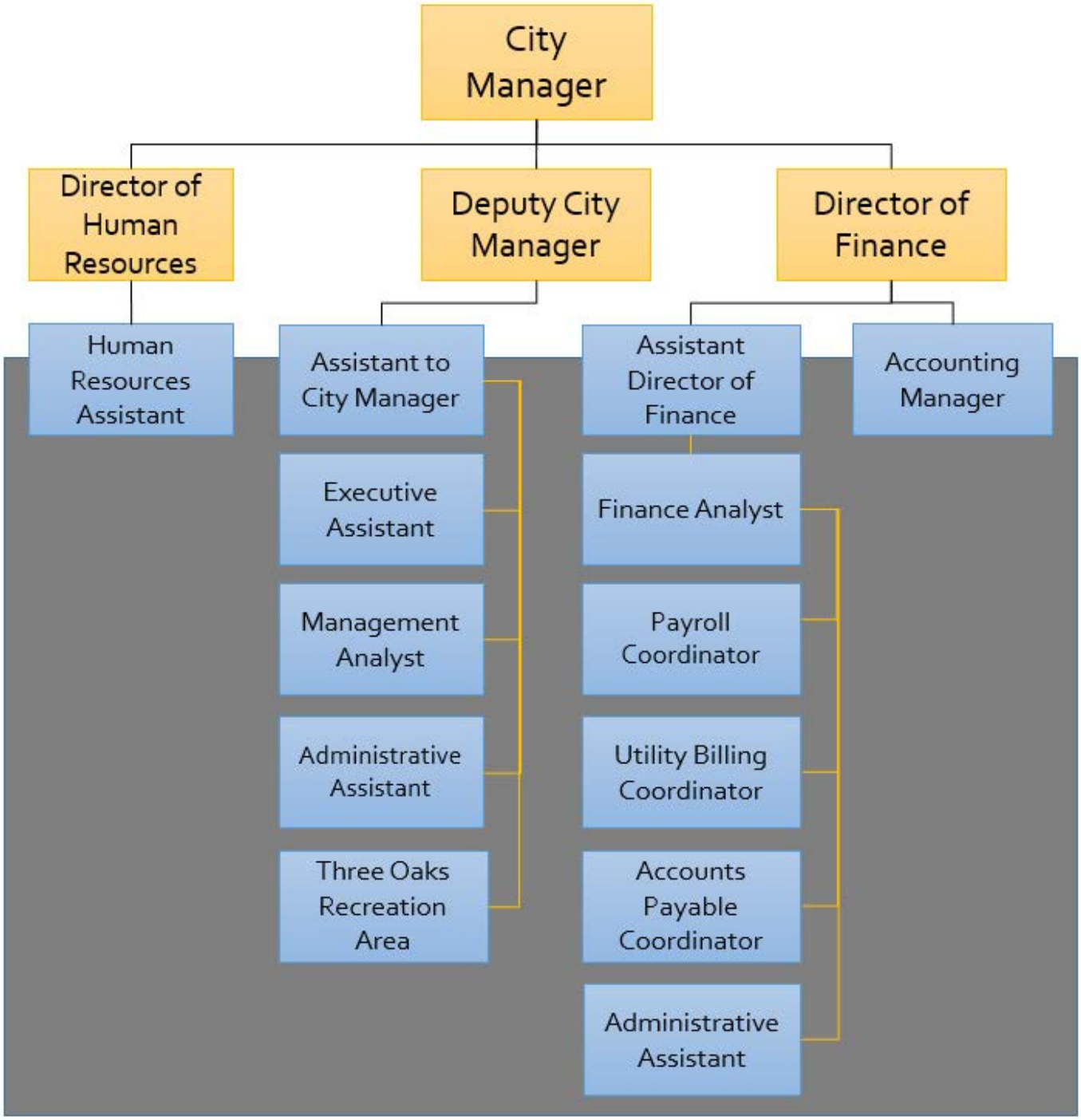
The Finance Department is responsible for maintaining the integrity of all financial systems, records and functions of the City in accordance with applicable laws, ordinances, policies and procedures. These activities include the recording and reporting of all financial transactions, billing and collection 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 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget
City Manager	1.00	1.00	1.00	1.00	1.00	1.00
Deputy City Manager	1.00	1.00	1.00	0.00	0.00	1.00
Assistant City Manager	0.00	0.00	1.00	1.00	1.00	0.00
Assistant to the City Manager	1.00	1.00	0.00	1.00	1.00	1.00
Management Analyst	0.00	1.00	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	0.80	1.30	1.30	0.80	1.00	1.00
Accounting Manager	0.00	0.00	0.00	1.00	1.00	1.00
Accountant	1.00	1.00	1.00	0.00	0.00	0.00
Finance Analyst	0.00	0.00	0.00	1.00	1.00	1.00
Payroll Coordinator	0.00	0.00	0.00	1.00	1.00	1.00
Accounts Payable Coordinator	0.00	0.00	0.00	1.00	1.00	1.00
Financial Services Rep	1.75	1.75	1.75	0.00	0.00	0.00
Total FTE	12.55	13.05	13.05	13.80	14.00	14.00

ACCOMPLISHMENTS

- Facilitate the Water's Edge development including the formation of a redevelopment agreement.

  Completed. The City negotiated the redevelopment agreement with the developer and construction has commenced on the property.

- Implement a virtual agenda management system for City Council and Planning and Zoning Commission meetings.

  On track. The City is training staff to use the agenda management software. Implementation is anticipated in 2024.

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

  Completed. The City finalized the purchase of the Downtown Train Station property in August 2023.

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

  Completed. The City selected Breaking Bread to operate the concessions area at the Downtown Train Station.

- Implement a Public Arts Commission to enhance the aesthetics and cultural identity of the City.

  Completed. The Public Arts Commission was established in May 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 2023.

- Coordinate the installation of electric vehicle charging stations and pursue grant opportunities to fund the installations.

  Ongoing. The City is evaluating locations for a potential electrc vehicle charging station.

- 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.

- 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.

  Ongoing. Design engineering is in progress for the full lake trail, Construction is anticipated to begin 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 with addressing and document retention needs.

  Ongoing. Staff continues to utilize Filebound 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. Finalize the Water's Edge redevelopment agreement.

Ongoing. A T.I.F. was approved last year for the Water's Edge development.

- Develop greater use of video in promotion of the City and City services by utilizing drone footage and innovative video topics.

  Ongoing. The City continues to expand the use of vidoe promotion through its Clearly Crystal Lake campaign and the State of the Community video.

- 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. The City 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 2023 to foster community gathering. The Memorial Day Parade, Independence Day Parade, fireworks show and the Festival of Lights Parade were all held without disruption.

- 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.

  On track.

- Increase utilization of technology

  Staff continues to promote and develop online licensing services.

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

- Begin negotiations with Local 150 for a successor Public Works collective bargaining agreement.

  Completed.

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

  Completed. The new CBA was signed in September 2023.

- Train and equip supervisors through a comprehensive training program.

  Ongoing.

- 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.

- Foster intergovernmental collaboration.

  Ongoing. The City continually looks for opportunities to improve intergovernmental cooperation when it benefits the City of Crystal Lake. The City actively participated as a

member of 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 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.

  Completed. The City has successfully completed the transition to BS&A financial software.

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

  Ongoing. Draft financial policies continue to be researched and written. Once complete, staff will take the revised policies to City Council for approval.

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

  Completed. Using the BS&A software, grant documents are stored, grant revenues and expenditures are tracked, and grant reports are generated.

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

  Completed. With the implementation of BS&A software, customers can now receive their accounts receivable invoices electronically, reducing the number of paper statements that are mailed each month.

- Research various parking pass term options for the Metra station parking lot in order to provide customers with increased flexibility.

Completed. After completing a review of parking pass options, the City now offers monthly passes. Additionally, customers can purchase 6-month and 12-month bundles at a discount.

- Evaluate online bid platforms to improve access and functionality for bids and requests for proposals.

  Completed. The City has successfully completed the transition to a new online bidding software, QuestCDN.

The Finance Department achieved the following additional accomplishments during fiscal year 2023/24:

- Received the Distinguished Budget Presentation Award from the GFOA for the FY2023/24 budget document, received the Certificate of Achievement for the City's FY2022/23 ACFR, and received the Certificate of Achievement for the City's FY2022/23 PAFR. This is the fifteenth year the City has received the budget award, the thirty-fourth year that the City has received the award for the ACFR, and the second year that the City has received the award for the PAFR.

OBJECTIVES

- Pursue online licensing features through the City's online permitting software, Accela.
- Implement a virtual agenda management system for City Council and Planning and Zoning Commission meetings.
- Utilize the 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 continue the plan to backscan CMO documents into the City's document management system.
- 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.

- Create a youth commission in promote civic engagement among the youth in the community.

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

- Complete negotiations with Local 150 for a successor Public Works collective bargaining agreement.
- Complete negotiations with Crystal Lake Professional Firefighters Association Local 3926 for a successor collective bargaining agreement that includes Battalion Chiefs.
- Train and equip supervisors through a comprehensive quarterly training program.
- Improve employee engagement through various programs initiated by the City's wellness committee.
- Secure a consultant before June 2024 to evaluate competitive 457 Deferred Compensation Plans to improve employee investment options

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

- Update financial policies to reflect changes relating to new financial software and incorporate efficiencies and best practices in the industry.
- Review adjudication procedures to identify any processes that can be streamlined or improved in order to improve efficiency.
- Research various purchasing cards in order to determine which option best supports the City's purchasing needs.

ANNUAL BUDGET

Account	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
54110. Wages-Full Time Employees	$ 1,336,887	$1,355,986	$ 1,427,793	$ 1,535,327	$ 1,402,994	$1,155,805	$ (379,522)	-24.7%
54115. Wages-Part Time Employees	41,719	41,786	45,130	77,237	56,608	27,600	(49,637)	-64.3%
54150. Wages-Overtime	444	2,106	271	5,000	310	500	(4,500)	-90.0%
54200. Group Insurance	181,418	187,633	177,336	220,487	220,487	162,696	(57,791)	-26.2%
Personnel Services	1,560,468	1,587,511	1,650,530	1,838,051	1,680,399	1,346,601	(491,450)	-26.7%
55010. Professional Services	58,459	56,974	59,895	74,435	58,321	52,087	(22,348)	-30.0%
55040. Annual Audit Services	23,793	23,862	26,246	28,200	18,740	28,675	475	1.7%
55140. Publishing Services	4,578	3,594	5,496	5,650	4,044	4,725	(925)	-16.4%
55160. Postage & Freight	24,059	25,922	26,266	39,161	32,560	23,630	(15,531)	-39.7%
55200. Training	4,477	3,762	9,937	10,200	11,556	9,050	(1,150)	-11.3%
55220. Dues and Subscriptions	8,107	14,367	11,435	11,747	13,427	11,066	(681)	-5.8%
55240. Insurance and Bonding Services	34,340	33,049	58,326	52,475	36,782	34,985	(17,490)	-33.3%
55310. Examinations	2,975	3,427	4,336	5,100	5,100	5,100	-	0.0%
55340. Maintenance Services-Office Equip.	5,124	5,346	4,028	7,600	1,118	2,082	(5,518)	-72.6%
55550. Employee Programs Services	5,850	34,286	36,133	77,905	35,453	60,700	(17,205)	-22.1%
Contractual Services	171,762	204,589	242,098	312,473	217,101	232,100	(80,373)	-25.7%
56000. Office Supplies	5,253	7,732	10,529	8,000	15,000	8,000	-	0.0%
56040. Motor Fuel & Lubricants	691	1,271	376	600	300	600	-	0.0%
56050. Computer Hardware & Software	10,974	11,468	9,010	10,000	5,400	4,850	(5,150)	-51.5%
56060. Small Tools and Equipment	-	1,735	1,996	7,100	2,980	2,200	(4,900)	-69.0%
56070. Automotive Supplies	741	989	460	2,000	400	1,000	(1,000)	-50.0%
56950. Stationery and Printing	32,785	36,496	45,378	55,056	41,480	38,604	(16,452)	-29.9%
Materials & Supplies	50,444	59,691	67,749	82,756	65,560	55,254	(27,502)	-33.2%
58900. Miscellaneous	-	-	-	-	5,560	10,000	10,000	0.0%
Other Expenses	-	-	-	-	5,560	10,000	10,000	0.0%
Total - City Administration	$1,782,674	$1,851,790	$1,960,376	$ 2,233,280	$ 1,968,620	$1,643,955	$ (589,325)	-26.4%

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 City of Crystal Lake is transitioning from a May to April fiscal year to a January to December fiscal year. Fiscal Year 2024B is only inclusive of 8 months in order to bridge the transitional period. As a result of the shortened fiscal year, many budgetary line items have significant variances, making year-over-year comparisons challenging.
- The decrease in Overtime Wages best reflects the anticipated cost for FY2024B.
- The amount for Professional Services has decreased due to the removal of bike share racks.
- Computer Hardware and Software has decreased due to the reallocation of software expenses to Information Technology.
- Office Supplies will remain the same amount for the shortened FY2024B to best reflect anticipated costs.

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 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget
Financial Services Rep	1.00	1.00	1.00	0.00	0.00	0.00
Administrative Assistant	0.00	0.00	0.00	0.50	0.50	0.50
Total FTE	1.00	1.00	1.00	0.50	0.50	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 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
54110. Wages-Full Time Employees	$ 52,355	$ 55,370	$ 57,034	$ 29,055	$ 26,297	$ 21,720	$ (7,335)	-25.2%
54200. Group Insurance	22,593	23,935	24,573	3,502	3,502	2,513	(989)	-28.2%
Personnel Services	74,948	79,305	81,607	32,557	29,799	24,233	(8,324)	-25.6%
55010. Professional Services	22,851	17,623	24,073	32,000	19,466	21,500	(10,500)	-32.8%
55160. Postage & Freight	324	348	649	1,000	850	700	(300)	-30.0%
Contractual Services	23,175	17,971	24,722	33,000	20,316	22,200	(10,800)	-32.7%
56000. Office Supplies	33	-	-	100	-	100	-	0.0%
56050. Computer Hardware & Software	-	-	-	-	-	-	-	0.0%
56950. Stationery and Printing	-	-	-	1,000	-	-	(1,000)	-100.0%
Materials & Supplies	33	-	-	1,100	-	100	(1,000)	-90.9%
Total - Administrative Adjudication	$ 98,156	$ 97,275	$ 106,329	$ 66,657	$ 50,115	$ 46,533	$ (20,124)	-30.2%

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.

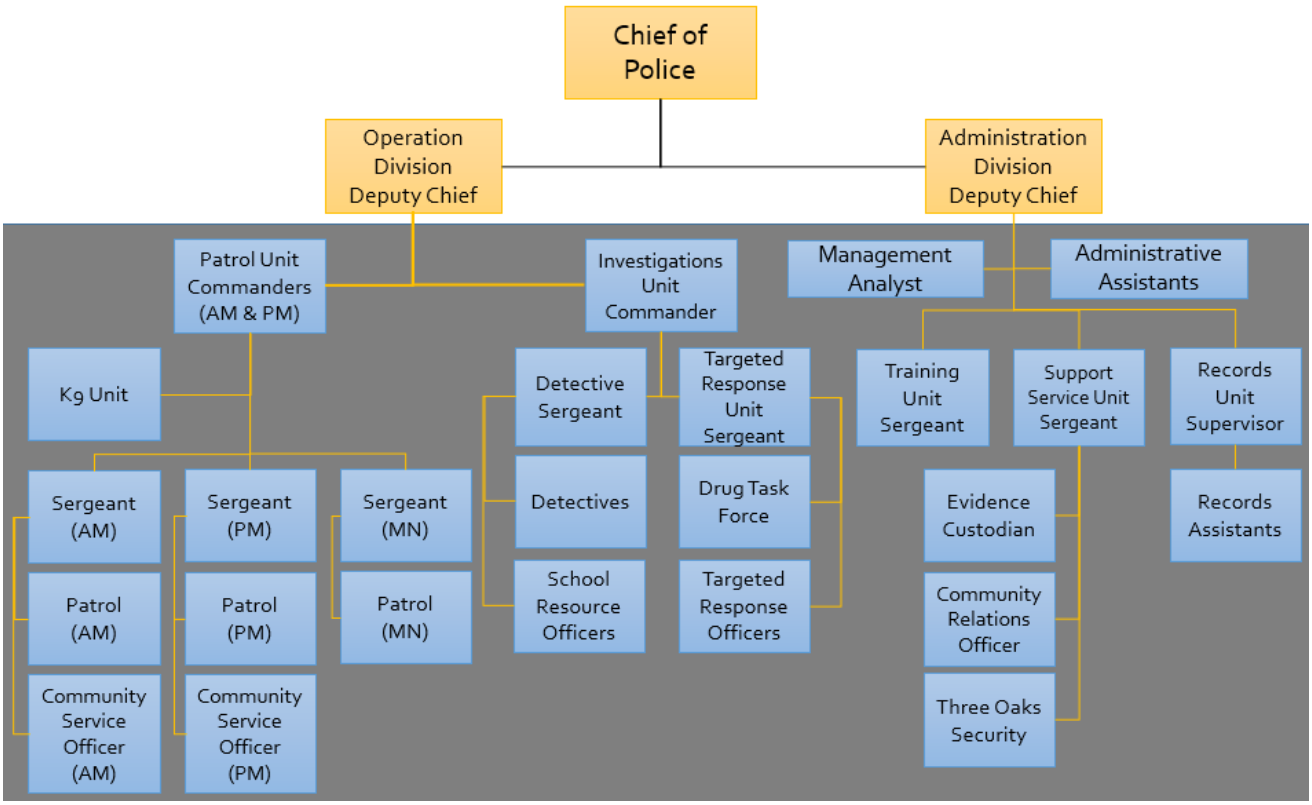
- The City of Crystal Lake is transitioning from a May to April fiscal year to a January to December fiscal year. Fiscal Year 2024B is only inclusive of 8 months in order to bridge the transitional period. As a result of the shortened fiscal year, many budgetary line items have significant variances, making year-over-year comparisons challenging.
- The decrease in Stationery & Printing is due to the implementation of new adjudication software. Tickets will now be entered electronically rather than on paper tickets.

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 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B 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	60.00	*
Property Control Officer	0.00	0.00	1.00	1.00	1.00	1.00	
Community Service Officer	4.00	4.00	3.00	3.00	3.00	3.00	
Management Analyst	0.00	0.00	1.00	1.00	1.00	1.00	
Administrative Assistant	1.70	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	77.70	77.70	78.70	78.70	78.70	88.70	

* An additional ten (10) police officers have been authorized. However, only 4 of the new positions are budgeted to be filled in FY 2024B.

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.

  On track. We continue to participate in the Traffic Safety Challenge. Our 2023 application was submitted and progress has been made on 2024's submission by utilizing TDR's, TEE's, social media posts, and the Speed Trailer.

- 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. Newly promoted Sergeants Mattson and Sindaravicius completed ICS 300 and ICS 400.

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

    Completed. Two Tabletop exercises were completed with School District 155. An additional tabletop exercise was completed with McHenry County EMA.

- 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 October. Chief Black also participated in a Town Hall event at Lewis University in November. Also, the Community Relations Officer completed twenty-six 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.

  On track. Patrol Sergeants monitor the activity of patrol officers on a monthly basis and encourage officers to remain proactive. 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. This documentation includes proactive activities such as foot patrols in businesses, neighborhoods, and while attending neighborhood block parties.

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

    On track. Two compliance checks have been completed so far this ficsal year. One of those was within two weeks of Halloween. An additional compliance check has been scheduled for the near future.

- 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.

  Completed. Commander Coutre attended and successfully completed in January 2024. Also, Sergeant Lloyd-Mietus is currently attending and is anticipated to graduate in May 2024. Chief Black and Deputy Chief Neumann attended the International Association of Chiefs of Police Annual Conference. Chief Black also attended the Illinois Association of Chiefs of Police Annual Conference.

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

    Completed. The Department completed its fourth year of the four year cycle on October 15. The Department will obtain another accreditation award during the CALEA Spring Conference in 2024.

- 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 campaigns in the IDOT 2023 fiscal year, officers made 5 DUI arrests.

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

    Completed. During IDOT's FY23, 92% of budgeted funds were utilized which was an 18% increase over the previous fiscal year. Regarding fund expenditure, the IDOT grant manager noted the PD did an excellent use of utilizing allocated funds. During the first campaign in FY24, nearly all budgeted funds were utilized for the campaign with all budgeted hours filled.

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

    Completed. The IDOT liaison reports our efforts are in compliance with the grant requirements. The seatbelt compliance rate for the residents of Crystal Lake remains high.

  - 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 and annual reports). All financial campaign reports were submitted to the City's Finance Department at the same time they were transmitted to IDOT. The grant proposal for FY24 was submitted prior to the assigned deadline and all requested funds for IDOT FY24 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.
    - 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.

    On track. The Records Unit has completed working on 2021 expungements and will always be a year behind, but current with authorized expungements. The Department remains certified as NIBRS compliant. The required information for monthly reporting is being reported to the State. Additionally, the Department's Response to Resistance Policy achieved recertification through the Illinois Association of Chiefs of Police.

- 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.

    On track. All certified instructors have successfully been approved through ILETSB or are in the application process. Any other employees who complete the Instructor Development course will apply for certification upon completion.

- Review Department staff study once completed by the consultant and propose recommendations to the City Council based on the findings.

    Completed. The Department continues to work with the consultants to finalize the staff study. Chief Black will present the results of the staff study to the City Council upon completion.

The Police Department achieved the following additional accomplishments during fiscal year 2023/24:

- *The Department was selected by IRMA for their iMPACT project as a result of being one of their top performing departments.*

OBJECTIVES

- The Department will maintain qualifications under the Incident Command System in order to continue our effective responses during any planned or unplanned major event. This goal will include providing introductory training for any newly appointed supervisors.
- The Department will provide one scenario-based training opportunity for police supervisors to practice their skills in a simulated environment.
- To 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 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. One compliance check will be conducted within two weeks of Halloween.
- The Department will continue supervisory and management training, as well as develop leadership and mentoring opportunities. This will include sending at least one Sergeant to the Northwestern University Center for Public Safety to attend a session of Staff and Command. This will also include sending members of the command staff to advanced leadership and management training.
- The Department will successfully implement the IDOT Traffic Enforcement Grant Program. This will include focusing efforts on impaired driving, distracted driving, and speeding violations.
- The Department will staff each IDOT Traffic Enforcement Grant Program campaign fully with officers to ensure grant funds are spent as outlined in the grant.
- The Department will ensure minimum production standards for enforcement efforts are adhered to as specified in the IDOT Traffic Enforcement Grant Program.

- The Department will 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 the year 2022.
- The Department will utilize the assigned Police Social Worker to respond to and engage with community members that may be experiencing crisis.

ANNUAL BUDGET

Account	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
54110. Wages-Full Time Employees	$ 7,034,317	$ 7,293,190	$ 7,472,805	$ 7,920,039	$ 7,780,822	$ 5,842,481	$ (2,077,558)	-26.2%
54115. Wages-Part Time Employees	51,442	64,559	67,348	90,864	81,398	64,038	(26,826)	-29.5%
54150. Wages-Overtime	265,200	477,904	507,498	577,277	450,000	400,000	(177,277)	-30.7%
54200. Group Insurance	1,357,148	1,392,590	1,487,360	1,334,916	1,334,916	977,200	(357,716)	-26.8%
Personnel Services	8,708,107	9,228,243	9,535,012	9,923,096	9,647,136	7,283,719	(2,639,377)	-26.6%
55010. Professional Services	1,065,370	928,731	920,259	1,043,395	962,897	733,339	(310,056)	-29.7%
55140. Publishing Services	137	50	-	100	200	100	-	0.0%
55160. Postage & Freight	3,010	2,427	3,416	3,000	3,000	3,000	-	0.0%
55200. Training	35,125	54,925	95,043	93,430	63,653	73,240	(20,190)	-21.6%
55220. Dues and Subscriptions	13,948	34,428	50,388	104,721	116,462	150,410	45,689	43.6%
55240. Insurance and Bonding Services	177,850	212,505	246,094	293,745	263,938	195,830	(97,915)	-33.3%
55310. Examinations	1,969	7,021	2,565	5,550	3,500	8,550	3,000	54.1%
55320. Maintenance Services-Oper. Equip.	12,008	43,148	38,536	67,104	38,089	50,972	(16,132)	-24.0%
55340. Maintenance Services-Office Equip.	2,663	3,368	3,442	3,550	3,400	2,100	(1,450)	-40.8%
55360. Radio Equipment Services	2,795	795	-	3,000	5,772	3,000	-	0.0%
55760. Community Events	-	-	-	-	78	-	-	N/A
Contractual Services	1,314,875	1,287,398	1,359,744	1,617,595	1,460,989	1,220,541	(397,054)	-24.5%
56000. Office Supplies	8,307	11,303	10,835	11,320	11,000	8,000	(3,320)	-29.3%
56020. Cleaning Supplies	-	-	899	800	700	800	-	0.0%
56040. Motor Fuel & Lubricants	66,976	99,038	107,778	128,450	110,000	84,777	(43,673)	-34.0%
56050. Computer Hardware & Software	41,207	41,131	34,686	39,764	33,468	26,007	(13,757)	-34.6%
56060. Small Tools and Equipment	46,093	36,917	41,151	69,164	67,650	40,618	(28,546)	-41.3%
56070. Automotive Supplies	48,125	60,455	61,722	50,000	70,000	33,000	(17,000)	-34.0%
56120. Clothing	46,300	73,492	75,707	75,950	75,490	70,700	(5,250)	-6.9%
56950. Stationery and Printing	5,865	2,875	10,187	13,300	9,270	7,500	(5,800)	-43.6%
Materials & Supplies	262,873	325,211	342,966	388,748	377,578	271,402	(117,346)	-30.2%
58800. Grants - Historical	-	-	4,901	-	-	-	-	N/A
58900. Miscellaneous	9,731	6,269	1,715	-	-	-	-	N/A
Other Expenses	9,731	6,269	6,616	-	-	-	-	N/A
Total - Police	$ 10,295,586	$ 10,847,121	$ 11,244,337	$11,929,439	$ 11,485,703	$ 8,775,662	$ (3,153,777)	-26.4%

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 City of Crystal Lake is transitioning from a May to April fiscal year to a January to December fiscal year. Fiscal Year 2024B is only inclusive of 8 months in order to bridge the transitional period. As a result of the shortened fiscal year, many budgetary line items have significant variances, making year-over-year comparisons challenging.
- The amount budgeted for Stationary and Printing Account decreased due to transitioning to electronic citation program resulting in a reduced printing necessity and reduced costs associated with the awards ceremony.
- Small Tools decreased due to completed purchases of a remote video system and a replacement VARDA.
- The budgeted amount Computer Hardware/Software Account has decreased due to the payment structure of several services.
- The decrease in Motor Fuel & Lube is due to lower fuel costs.
- The budgeted amount for Professional Services Account decreased as a result of reduced SEECOM costs and legal fees.
- Operating Equipment has decreased due to a reduction in the number of squad printers expected to be purchased.
- The decrease in Training is due to decreases in academy enrollment, conferences, job-specific training, and the uncertainty relating to unfunded mandates.
- The Dues & Subscription budget increase is a result of moving the operating costs of the Axon Interview system and the Flock service contract from the Capital Replacement Fund.
- The amount budgeted for Examinations has increased due to relocating the vaccines to this account.

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 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
55010. Professional Services	$ 293	$ 338	$ 1,339	$ 500	$ 500	$ 500	$ -	0.0%
55140. Publishing Services	993	1,590	1,898	1,500	2,587	1,000	(500)	-33.3%
55160. Postage & Freight	124	289	136	300	100	250	(50)	-16.7%
55200. Training	-	-	-	2,000	-	1,000	(1,000)	-50.0%
55220. Dues and Subscriptions	-	-	375	375	-	375	-	0.0%
55240. Insurance and Bonding Services	1,444	1,452	1,623	2,314	2,314	1,543	(771)	-33.3%
55310. Examinations	20,653	40,496	24,440	29,625	41,801	32,122	2,497	8.4%
Contractual Services	23,507	44,164	29,811	36,614	47,302	36,790	176	0.5%
Total - Fire & Police Commission	$ 23,507	$ 44,164	$ 29,811	$ 36,614	$ 47,302	$ 36,790	$ 176	0.5%

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 Training account have decreased to better reflect actual usage.
- The increase in Examinations is due to the anticipated additional hires in the Police and Fire Rescue Departments.

COMMUNITY DEVELOPMENT DEPARTMENT

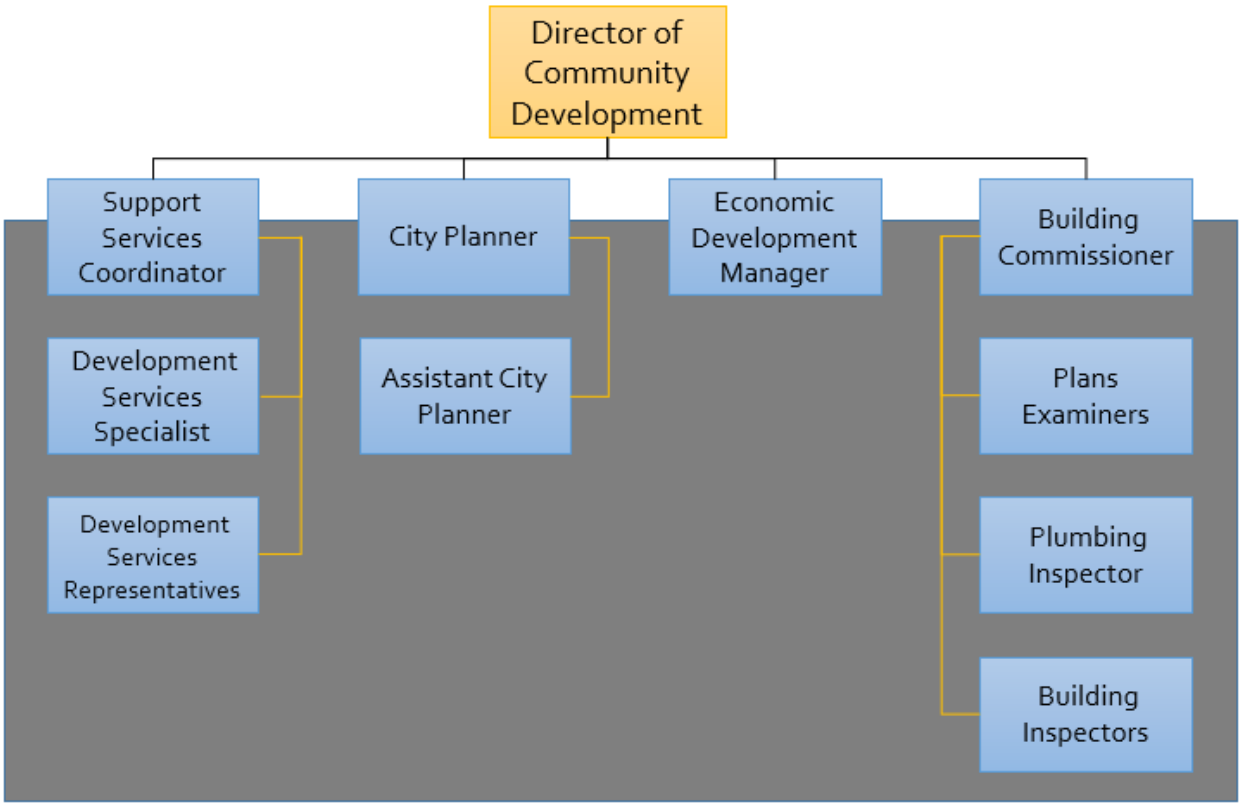
STATEMENT OF ACTIVITIES

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 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B 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
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	3.00	3.00	3.00	3.00	3.00	3.00
Development Services Specialist	1.00	1.00	0.00	0.00	0.00	0.00
Development Services Representative	2.40	2.00	3.00	3.00	3.00	3.00
Total FTE	15.40	15.00	15.00	15.00	15.00	15.00

ACCOMPLISHMENTS

Department Wide:

- Expand the Department's capabilities with the Accela Land Management software, by implementing reporting functions.

  Completed. The department has worked with our consultant to develop reports to track department metrics.

- Link Accela and GIS with other data sources to improve the quality of project reviews and simplify data retrieval.

  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.

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

  On track. The department reviewed the Accela online application process and is making edits to simplify the applications for development proposals. This will increase ease and efficiency for applicants and staff.

- 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. City staff updates development approval maps that are available on the City's website. A new webpage was also added to the website to highlight current and approved zoning approval requests.

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

  On track. Staff have participated in multiple cross-trainings.

- Implement a new customer survey and survey technique in order to garner feedback on the Department's performance. Report on survey results regularly.

  On track. Customer service surveys are being reviewed and a new technique is being explored.

- Pursue grant funding from outside agencies.

  On track. Staff continues to seek out grant funding opportunities. Multiple grants were applied for the Downtown Public Place projects, unfortunately we were not selected.

- 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 and social media.

  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.

- 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.

- 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.

Planning and Economic Development Division:

- Promote and market 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, Heartland, LinkedIn Restaurant Business 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, Eilers and Downtown Businesses on their reinvestments and façade renovations. The City was also a presenter at the Heartland Relators Organization event to promote development opportunities in the Crystal Lake market.

- Publish a public-facing strategic plan for Economic Development.

  Completed. The City created a new Economic Development Strategic Plan to provide an overview and act as a guide to anyone interested in learning about the community's pro-business commitment. It include the city's strategies and goals for business attraction, recruitment, retention, marketing and partnerships.

- 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.

  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. Staff has also been focusing efforts and collaborating with the Water's Edge development team.

- Plan for development in the northwest corridor and promote citywide 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. In addition, staff has worked closely with Public Works on the Northwest Sanitary project.

- 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.

  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 Story map 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.

- 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. The city also created a new grant program to offer additional assistance to businesses looking to reinvest in their retail location or fill a mid-size retail vacancy, which has already helped three businesses. 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 2050 Comprehensive Land Use Plan.

  On track. Staff continues to work on the comprehensive plan. Staff has generated a survey to be distributed to the general public for feedback. Staff has presented the housing component to the City Council and Planning and Zoning Commission at their joint workshop for feedback.

- 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.

On track. Staff routinely meets with developers to discuss development of key properties including infill sites close to the City center.

- Further expand the use of 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 and a new user friendly Available Properties Map was created. Staff continues to utilize Baxter & Woodman to plan our GIS system.

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

  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. Story maps are being utilized to help provide access to more information about development projects as well as fun things to do in town.

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

  On track. The City hired GeWalt Hamilton and Teska to assist in planning the Downtown places. Staff has worked with the consultant to put out surveys, organize an open house and finalize the design sketches.

The Planning and Economic Development Division achieved the following additional accomplishments during fiscal year 2023/24:

- A key redevelopment property, 95 E. Crystal Lake Avenue received zoning approvals and has started construction.
- Water's Edge, the former Crystal Court Shopping Center received zoning approvals and has started construction.

OBJECTIVES

Department Wide:

- Assist in expanding the City's capabilities with the Accela Land Management software, by converting processes to Accela that are currently being handled by other software programs.

- 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.

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 Business Resource Guide.
- Plan for development in the northwest corridor and promote citywide strategic parcels.
- Foster a support system for small businesses and encourage entrepreneurship in the City by hosting a business workshop.
- Outline a plan to update the 2030 Comprehensive Land Use Plan and create viable development scenarios with concise design guidelines through the 2050 Comprehensive Land Use Plan.
- Assist development teams and property owners on creating successful infill developments 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.

- Enhance the City's customer service by expanding 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.
- Assist the Public Arts Commission in implementing the Public Arts Strategic Plan.

ANNUAL BUDGET

Account	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
54110. Wages-Full Time Employees	$ 1,299,471	$ 1,360,660	$ 1,381,090	$ 1,515,135	$ 1,437,870	$ 1,084,095	$ (431,040)	-28.4%
54115. Wages-Part Time Employees	14,477	75,835	22,406	38,480	30,472	37,600	(880)	-2.3%
54150. Wages-Overtime	2,651	1,030	720	5,000	1,000	3,000	(2,000)	-40.0%
54200. Group Insurance	232,931	184,411	222,573	219,963	219,963	112,626	(107,337)	-48.8%
Personnel Services	1,549,530	1,621,936	1,626,788	1,778,578	1,689,305	1,237,321	(541,257)	-30.4%
55010. Professional Services	842,663	266,814	478,434	694,635	367,199	550,775	(143,860)	-20.7%
55140. Publishing Services	527	2,186	1,283	1,000	600	700	(300)	-30.0%
55160. Postage & Freight	1,331	2,061	1,704	2,000	1,800	1,800	(200)	-10.0%
55200. Training	3,368	6,049	6,604	12,100	7,686	9,700	(2,400)	-19.8%
55220. Dues and Subscriptions	3,616	3,805	4,879	5,133	5,581	4,304	(829)	-16.2%
55240. Insurance and Bonding Services	59,806	61,185	69,607	95,811	63,920	63,875	(31,936)	-33.3%
55310. Examinations	-	-	-	-	-	4,000	4,000	N/A
55650. Historic Preservation Services	1,050	1,401	6,015	7,000	6,000	6,000	(1,000)	-14.3%
55910. Enhanced Sales Tax Incentive	302,484	62,695	95,776	60,000	46,402	60,000	-	0.0%
Contractual Services	1,214,845	406,197	664,302	877,679	499,188	701,154	(176,525)	-20.1%
56000. Office Supplies	2,393	4,294	2,043	4,540	3,057	2,900	(1,640)	-36.1%
56040. Motor Fuel & Lubricants	2,731	4,997	5,669	6,094	6,140	5,000	(1,094)	-18.0%
56050. Computer Hardware & Software	4,324	4,957	3,623	3,000	-	-	(3,000)	0.0%
56060. Small Tools and Equipment	175	3,550	942	1,500	299	600	(900)	-60.0%
56070. Automotive Supplies	976	4,124	6,319	3,500	2,621	2,200	(1,300)	-37.1%
56120. Clothing	976	916	1,285	1,700	1,700	1,200	(500)	-29.4%
56950. Stationery and Printing	568	144	138	1,000	300	460	(540)	-54.0%
Materials & Supplies	12,143	22,982	20,019	21,334	14,117	12,360	(8,974)	-42.1%
Total - Community Development	$ 2,776,518	$ 2,051,115	$ 2,311,109	$ 2,677,591	$ 2,202,610	$ 1,950,835	$ (726,756)	-27.1%

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 City of Crystal Lake is transitioning from a May to April fiscal year to a January to December fiscal year. Fiscal Year 2024B is only inclusive of 8 months in order to bridge the transitional period. As a result of the shortened fiscal year, many budgetary line items have significant variances, making year-over-year comparisons challenging.
- The increase in Part-Time Wages is due to increasing the per hour amount to maintain competitive wages.
- The Professional Services account increase is due to anticipated professional services work on the proposed Depot Park renovation. Additionally, legal services were removed from this account and there was a decrease in site debris removal.
- The increase in the Postage and Freight account best reflects rising postage costs.
- Travel and Training is slightly increased due to the timing of conferences.
- Examinations is higher than normal due to anticipated employee tuition reimbursement.
- The increase in the Motor Fuel & Lube account best reflects rising fuel costs.

PUBLIC WORKS DEPARTMENT
ENGINEERING DIVISION

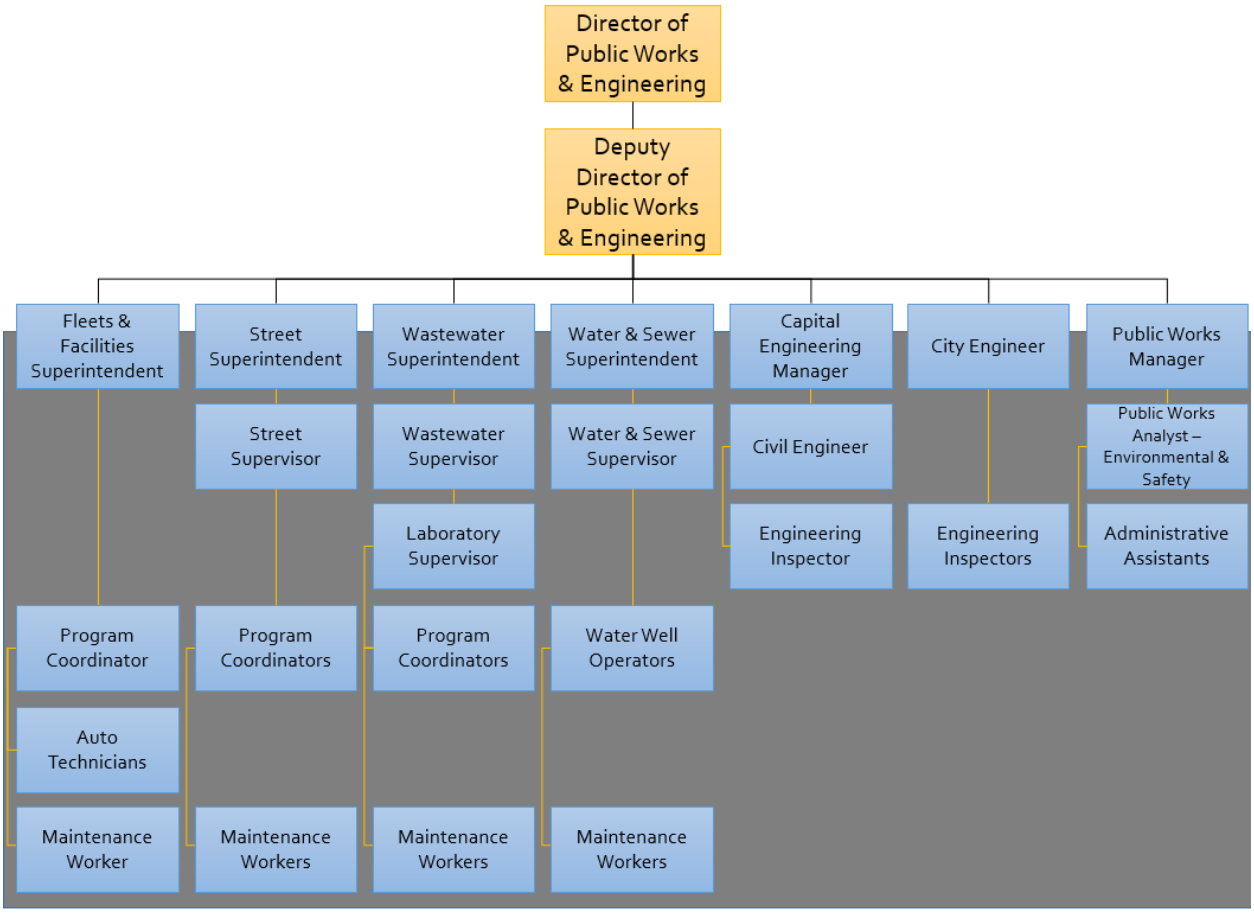
STATEMENT OF ACTIVITIES

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

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

ACCOMPLISHMENTS

- 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; and Virginia Street Corridor Parking Lot.Initiate design engineering to determine costs to extend sanitary sewer to service future development in the northwest area.

  On track. Dole Avenue engineering complete. Edgewater Storage at North Avenue engineering in progress; Lake Analysis in progress by USGS; Northwest Area Sanitary Sewer corridor engineering to be completed in FY24B; Engineering underway for US 14 Beautification. IDOT coordination for Route 176 and Oak Street; Engineering for Main Street at Liberty Road to take place in 2024B; Engineering and land acquisition completed for Three Oaks Road at Lutter Drive/Sands Road Intersection Improvement; Engineering for Various Pedestrian Connections to Prairie Trail underway; Virginia Street Corridor Parking Lot project is on hold.

- 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 Pedestrian Improvement; Spot Bicycle and Pedestrian Improvements; and Route 14 Beautification.

  On track. Annual programs completed. Cog Circle will be completed in FY2024B or FY 2025 (developer dependent). Dole Avenue under construction; Congress Parkway Roundabouts completed; Central Park at Lutter Drive traffic signal completed. Pingree Road at Grandview to be completed in FY2024B. Main Street at Liberty Road anticipated to be constructed in 2025.

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

  On track. Multiple in-person and on-line training opportunities provided to staff and Licensed Professional Engineers.

- Continue to utilize available technology to assist with inspections and project planning.

  On track. Staff continues to complete design engineering for various small projects in-house.

The Engineering Division achieved the following additional accomplishments during fiscal year 2023/24:

- Completed design and construction engineering in-house for the Congress Parkway roundabouts.
- Provided design and construction engineering services to Community Development projects and Three Oaks Recreation Area projects.
- Provided construction engineering services for the Central Park/ Lutter Drive traffic signal with in-house engineering staff.

OBJECTIVES

- Prepare engineering and design for the following projects:
    - US 14 Landscape Medians
    - Pedestrian Connections to the Prairie Trail
    - Annual resurfacing and concrete programs
    - Pedestrian improvements on Oak St.
    - Pingree Rd./Grandview Dr. pedestrian enhancements.
- Initiate construction and management for the following projects:
    - Annual resurfacing and concrete program
    - Dole Ave. reconstruction
    - Cog Circle improvement
    - Pingree Rd./Grandview Dr. pedestrian project
    - Pedestrian Connections to the Prairie Trail
    - Three Oaks Rd. at Lutter Dr./Sands Rd.
- Initiate engineering on the following projects; Oak St./IL 176
- Complete at least two (2) bicycle projects
- Provide training opportunities for all staff utilizing experienced employees and outside resources.
- Complete the engineering design for at least two projects utilizing in-house staff.
- Ensure all development inspections are completed with City deadlines.

ANNUAL BUDGET

Account	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2022 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
54110. Wages-Full Time Employees	$ 690,196	$ 712,243	$ 745,431	$ 939,762	$ 880,593	$ 659,861	$ (279,901)	-29.8%
54115. Wages-Part Time Employees	-	15,000	16,972	20,800	20,800	32,640	11,840	56.9%
54150. Wages-Overtime	4,839	5,363	7,650	10,000	14,000	20,000	10,000	100.0%
54200. Group Insurance	114,286	111,291	128,266	149,992	149,992	92,886	(57,106)	-38.1%
Personnel Services	809,321	843,897	898,319	1,120,554	1,065,385	805,387	(315,167)	-28.1%
55010. Professional Services	24,979	40,230	38,033	124,500	124,500	68,000	(56,500)	-45.4%
55080. Pest Control Services	-	95,611	108,022	125,000	109,522	139,000	14,000	0.0%
55140. Publishing Services	259	546	1,039	1,000	1,012	1,000	-	0.0%
55160. Postage & Freight	-	56	71	500	250	500	-	0.0%
55200. Training	945	4,027	3,147	4,200	3,500	2,400	(1,800)	-42.9%
55220. Dues and Subscriptions	341	1,004	580	1,080	1,180	580	(500)	-46.3%
Contractual Services	26,524	141,474	150,893	256,280	239,964	211,480	(44,800)	-17.5%
56000. Office Supplies	9	25	304	700	1,200	700	-	0.0%
56040. Motor Fuel & Lubricants	2,439	3,615	5,993	12,200	6,500	6,000	(6,200)	-50.8%
56050. Computer Hardware & Software	7,539	9,521	7,990	9,870	9,110	9,732	(138)	-1.4%
56060. Small Tools and Equipment	15,629	3,990	1,543	4,800	4,800	9,800	5,000	104.2%
56070. Automotive Supplies	3,588	1,787	5,369	2,600	3,268	1,850	(750)	-28.8%
56120. Clothing	1,218	1,606	1,020	1,500	1,500	1,000	(500)	-33.3%
56950. Stationery and Printing	190	37	200	200	200	200	-	0.0%
Materials & Supplies	30,612	20,580	22,419	31,870	26,578	29,282	(2,588)	-8.1%
Other Expenses	-	-	1,341	-	-	-	-	0.0%
Total - Engineering Division	$ 866,457	$ 1,005,952	$1,072,972	$1,408,704	$ 1,331,927	$1,046,149	$ (362,555)	-25.7%

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 City of Crystal Lake is transitioning from a May to April fiscal year to a January to December fiscal year. Fiscal Year 2024B is only inclusive of 8 months in order to bridge the transitional period. As a result of the shortened fiscal year, many budgetary line items have significant variances, making year-over-year comparisons challenging.
- The Part Time Employees Wages increased due to an additional GIS intern request and an hourly rate increase for Engineering interns which will more accurately reflect fair market value.
- Overtime was increased due to the anticipated overtime work associated with upcoming engineering projects in this fiscal year.
- The increase in Pest Control Services provides for two city-wide sprayings in additional to the regular treatment program.
- Small Tools & Equipment has increased to allow for the replacement of the drone currently used by the Engineering and Public Works Department and Community Development Department for various projects and economic development material.

PUBLIC WORKS DEPARTMENT
STREETS DIVISION

STATEMENT OF ACTIVITIES

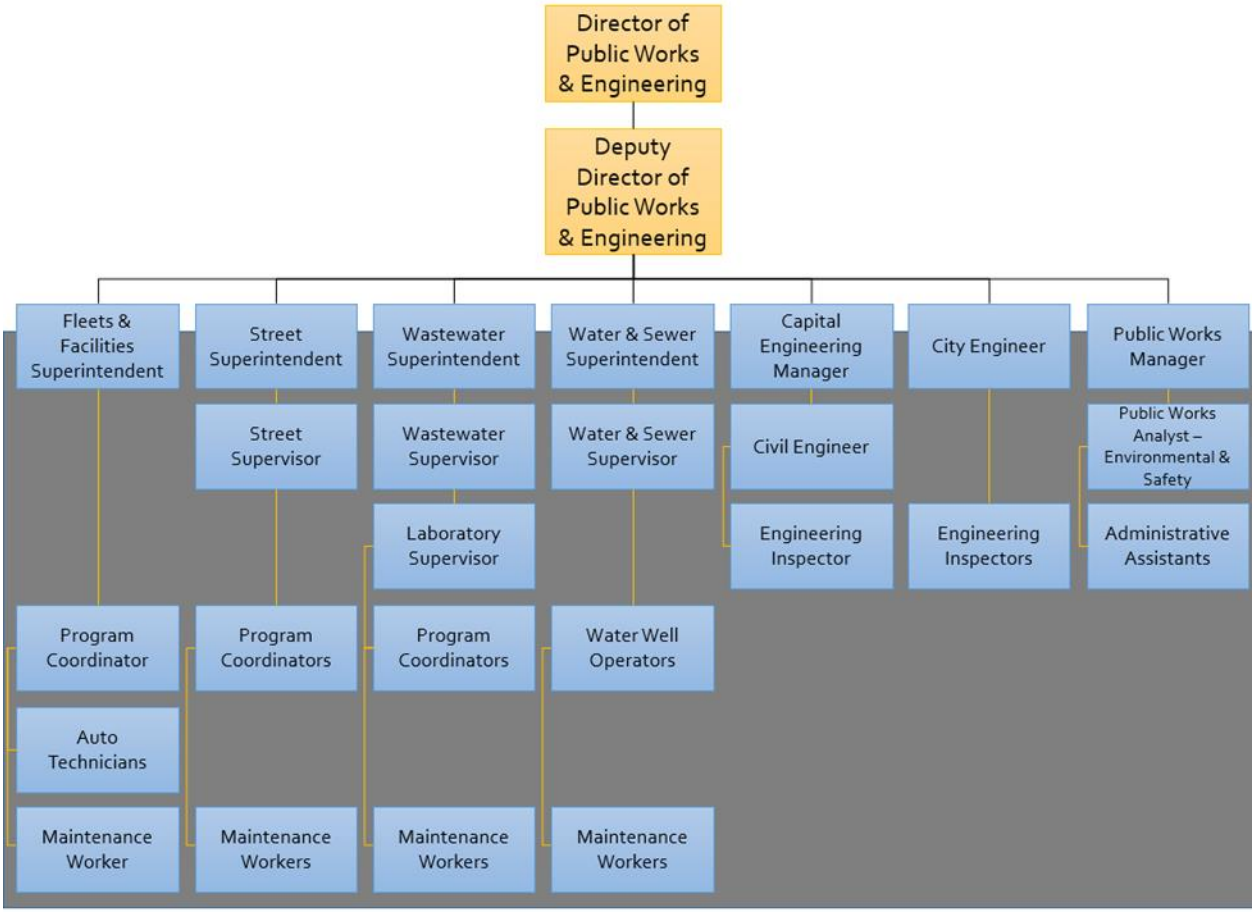
It is the responsibility of the Streets Division to manage and repair public streets, traffic control signs, parkways, parkway trees, public and municipal grounds in a manner consistent with City policy and regulatory agency requirements.

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 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B 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	3.00	3.00	3.00	3.00	3.00	3.00
Maintenance Worker	8.00	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	15.00	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. iPads will be purchased this year as implementation on the program continues to progress.

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

  Completed. The Brink St. Parking Lot Retaining Wall Replacement Project is complete. The Downtown Paver/Sidewalk Repair Program is ongoing and the Salt Storage Building has been initiated and staff are working with a vendor to complete the project.

- 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 2024.

- Continue to utilize available technology to track and document division activities (i.e. tree trimming, planting, and removal, snow and ice control, patching, etc.)

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

The Streets Division achieved the following additional accomplishments during fiscal year 2023/24:

- Improved winter storm pre-planning and scheduling
- The Street Division has responded to 15 snow and ice events so far this fiscal year including a 12+ inch storm. Downtown parking was maintained throughout the event
- Snow removal on City property sidewalks and the Metra Station was privatized. In-house office renovation project resulting in improved use of space and working environment.
- Contract purchased of street banners at less cost than producing in-house.

OBJECTIVES

- Implement asset management software to enhance internal customer service and measure true costs of service.
- Complete annual pavement patching, tree replacement and winter tree trimming programs.

- Develop five (5) key performance indicators (KPI's) that track and document division efficiencies and activities.
- Implement use of pre-formed pavement markings in at least one (1) location.

ANNUAL BUDGET

Account	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
54110. Wages-Full Time Employees	$ 1,259,126	$ 1,240,942	$ 1,203,940	$ 1,275,458	$ 1,158,432	$ 878,580	$ (396,878)	-31.1%
54115. Wages-Part Time Employees	12,585	29,456	21,953	84,096	43,764	52,986	(31,110)	-37.0%
54150. Wages-Overtime	234,032	134,703	166,951	54,910	54,910	39,269	(15,641)	-28.5%
54155. Wages-Snow Overtime	-	-	-	128,130	110,000	53,815	(74,315)	0.0%
54200. Group Insurance	274,955	305,383	295,512	301,028	301,028	173,441	(127,587)	-42.4%
Personnel Services	1,780,698	1,710,483	1,688,357	1,843,622	1,668,134	1,198,091	(645,531)	-35.0%
55010. Professional Services	559,316	587,251	662,974	770,013	908,833	990,083	220,070	28.6%
55140. Publishing Services	327	660	825	300	300	300	-	0.0%
55160. Postage & Freight	26	42	26	100	100	100	-	0.0%
55200. Training	3,297	2,948	5,610	7,300	7,619	9,314	2,014	27.6%
55220. Dues and Subscriptions	1,245	669	1,321	1,960	1,960	1,960	-	0.0%
55240. Insurance and Bonding Services	114,614	99,965	129,376	143,562	100,975	95,710	(47,852)	-33.3%
55270. Animal Control Services	-	-	-	250	900	1,000	750	300.0%
55300. Maintenance Services-Buildings & O	-	107,763	143,045	220,820	208,315	70,000	(150,820)	-68.3%
55310. Examinations	2,041	2,212	1,452	1,855	1,860	2,270	415	22.4%
55320. Operating Equipment Maintenance	1,385	4,607	-	3,520	3,520	5,520	2,000	56.8%
55340. Office Equipment Maintenance	59	-	-	250	250	250	-	0.0%
55360. Radio Equipment Services	-	-	-	500	500	-	(500)	-100.0%
55410. Street Lights Services	556,208	553,374	552,464	465,800	477,852	310,533	(155,267)	-33.3%
55640. Tree Removal Services	11,890	14,275	9,760	15,000	15,000	-	(15,000)	-100.0%
55680. Rent - Buildings and Equipment	8,346	21,095	411	1,000	1,000	1,000	-	0.0%
Contractual Services	1,258,754	1,394,862	1,507,266	1,632,230	1,728,984	1,488,040	(144,190)	-8.8%
56000. Office Supplies	802	1,430	1,614	1,960	1,960	1,960	-	0.0%
56020. Cleaning Supplies	3,107	3,055	2,277	4,260	4,260	4,140	(120)	-2.8%
56030. Landscape Materials	3,285	3,203	2,890	4,800	4,800	4,800	-	0.0%
56040. Motor Fuel & Lubricants	63,713	91,861	101,253	94,494	72,000	39,617	(54,877)	-58.1%
56050. Computer Hardware & Software	8,465	13,636	2,112	22,359	21,405	16,662	(5,697)	-25.5%
56060. Small Tools and Equipment	5,693	32,167	17,893	21,700	21,700	18,572	(3,128)	-14.4%
56070. Automotive Supplies	104,495	98,375	98,336	80,180	80,180	55,180	(25,000)	-31.2%
56080. Public Works Materials	25,746	40,088	39,165	48,640	47,200	45,200	(3,440)	-7.1%
56120. Clothing	10,111	9,234	15,363	14,660	12,650	10,693	(3,967)	-27.1%
56230. Street Signs	13,644	14,397	5,211	22,000	22,000	50,000	28,000	127.3%
56950. Stationery and Printing	-	-	-	500	500	1,000	500	100.0%
Materials & Supplies	239,061	307,446	286,115	315,553	288,655	247,824	(67,729)	-21.5%
Other Expenses	-	-	10,402	-	-	-	-	N/A
Total - Streets	$ 3,278,513	$ 3,412,791	$ 3,492,139	$ 3,791,405	$ 3,685,773	$ 2,933,955	$ (857,450)	-22.6%

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 City of Crystal Lake is transitioning from a May to April fiscal year to a January to December fiscal year. Fiscal Year 2024B is only inclusive of 8 months in order to bridge the transitional period. As a result of the shortened fiscal year, many budgetary line items have significant variances, making year-over-year comparisons challenging.
- The Part Time Employees Wages was increased due to an hourly rate increase for summer seasonal which will more accurately reflect fair market value.
- The increase in Professional Services was due to projected contractual increases for tree planting and trimming services, landscaping services, wetland management services and street patching services. Additionally, several mowing and landscaping services within the General Fund have been consolidated into this account.
- Building and Office Maintenance decreased due to landscaping and mowing services being consolidated into the Professional Services account.
- The budgeted amount for Street Signs increased to allow for the purchase of an additional changeable message board and temporary pavement markings which are compliant with the most recent edition of the Manual on Uniform Traffic Control Devices.

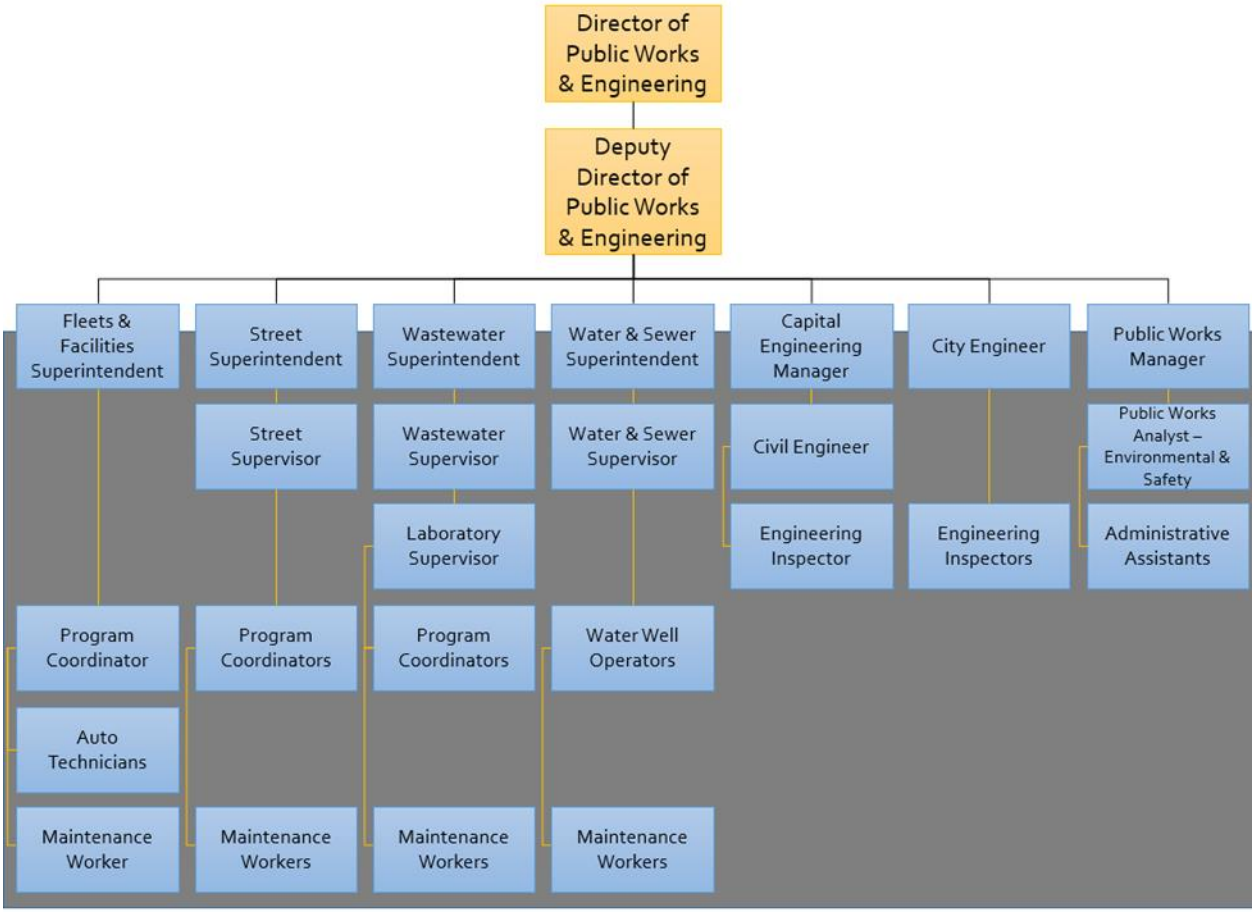
PUBLIC WORKS DEPARTMENT
FLEET SERVICES DIVISION

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 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget
Superintendent	1.00	1.00	1.00	1.00	1.00	1.00
Program Coordinator	1.00	1.00	1.00	0.00	0.00	0.00
Automotive Technician	4.00	4.00	4.00	4.00	4.00	4.00
Maintenance Worker	1.00	1.00	1.00	0.00	0.00	0.00
Total FTE	7.00	7.00	7.00	5.00	5.00	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

- 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 2024.

The Fleet Services Division achieved the following additional accomplishment during fiscal year 2023/24:

- Reconfiguration of AC systems in the Streets Division work area.

OBJECTIVES

- Complete repair requests from internal customers within the promised timeframe.
- Provide at least four (4) training opportunities for all staff utilizing experienced employees and outside resources.
- Complete requests for assistance in developing bid specifications for new vehicles with 30 day of the request.

ANNUAL BUDGET

Account	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
54110. Wages-Full Time Employees	$ 613,944	$ 637,198	$ 667,995	$ 559,409	$ 474,522	$ 398,895	$ (160,514)	-28.7%
54115. Wages-Part Time Employees	-	-	2,121	-	-	-	-	N/A
54150. Wages-Overtime	11,789	13,291	31,633	2,876	4,497	2,250	(626)	-21.8%
54200. Group Insurance	139,867	144,508	141,030	99,938	99,938	65,840	(34,098)	-34.1%
Personnel Services	765,600	794,997	842,779	662,223	578,957	466,985	(195,238)	-29.5%
55010. Professional Services	79,386	75,872	81,873	71,634	71,634	50,150	(21,484)	-30.0%
55140. Publishing Services	602	527	386	250	250	250	-	0.0%
55160. Postage & Freight	252	384	373	140	140	100	(40)	-28.6%
55200. Training	2,565	2,273	4,699	4,840	4,840	4,338	(502)	-10.4%
55220. Dues and Subscriptions	424	260	475	555	649	690	135	24.3%
55240. Insurance and Bonding Services	28,696	22,220	22,189	-	-	-	-	N/A
55260. Utilities	-	51,642	85,252	-	-	-	-	N/A
55300. Maintenance Services-Buildings & O	200	284,748	352,069	-	-	-	-	N/A
55310. Examinations	853	1,983	1,070	690	730	865	175	25.4%
55320. Maintenance Services-Operating Eq	5,327	6,289	4,934	4,325	4,175	4,123	(202)	-4.7%
55350. Rent - Clothing	2,878	3,373	3,289	3,750	3,750	300	(3,450)	-92.0%
55360. Radio Equipment Services	-	-	-	100	100	100	-	0.0%
Contractual Services	121,183	449,571	556,608	86,284	86,268	60,916	(25,368)	-29.4%
56000. Office Supplies	486	278	448	850	850	550	(300)	-35.3%
56020. Cleaning Supplies	259	239	953	800	850	470	(330)	-41.3%
56040. Motor Fuel & Lubricants	1,616	3,721	2,762	1,980	1,980	1,325	(655)	-33.1%
56050. Computer Hardware & Software	7,508	10,860	9,167	9,779	8,983	7,954	(1,825)	-18.7%
56060. Small Tools and Equipment	5,378	7,765	5,527	2,571	5,001	1,960	(611)	-23.8%
56070. Automotive Supplies	3,774	2,371	778	1,292	1,028	1,292	-	0.0%
56120. Clothing	3,517	3,207	3,430	2,900	3,225	4,197	1,297	44.7%
56320. Operating Supplies	740	212	869	550	869	850	300	54.5%
56950. Stationery and Printing	-	-	-	40	40	40	-	0.0%
Materials & Supplies	23,278	28,652	23,933	20,762	22,826	18,638	(2,124)	-10.2%
Other Expenses	-	-	672	-	-	-	-	N/A
Total - Fleet Services	$ 910,061	$1,273,220	$1,423,991	$ 769,269	$ 688,051	$ 546,539	$ (222,730)	-29.0%

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.

- The City of Crystal Lake is transitioning from a May to April fiscal year to a January to December fiscal year. Fiscal Year 2024B is only inclusive of 8 months in order to bridge the transitional period. As a result of the shortened fiscal year, many budgetary line items have significant variances, making year-over-year comparisons challenging.
- Professional Services has increased due to an anticipated increase in the NAPA Services contract.
- Funds budgeted for Clothing have increased to meet the requirements of the most recent collective bargaining agreement.

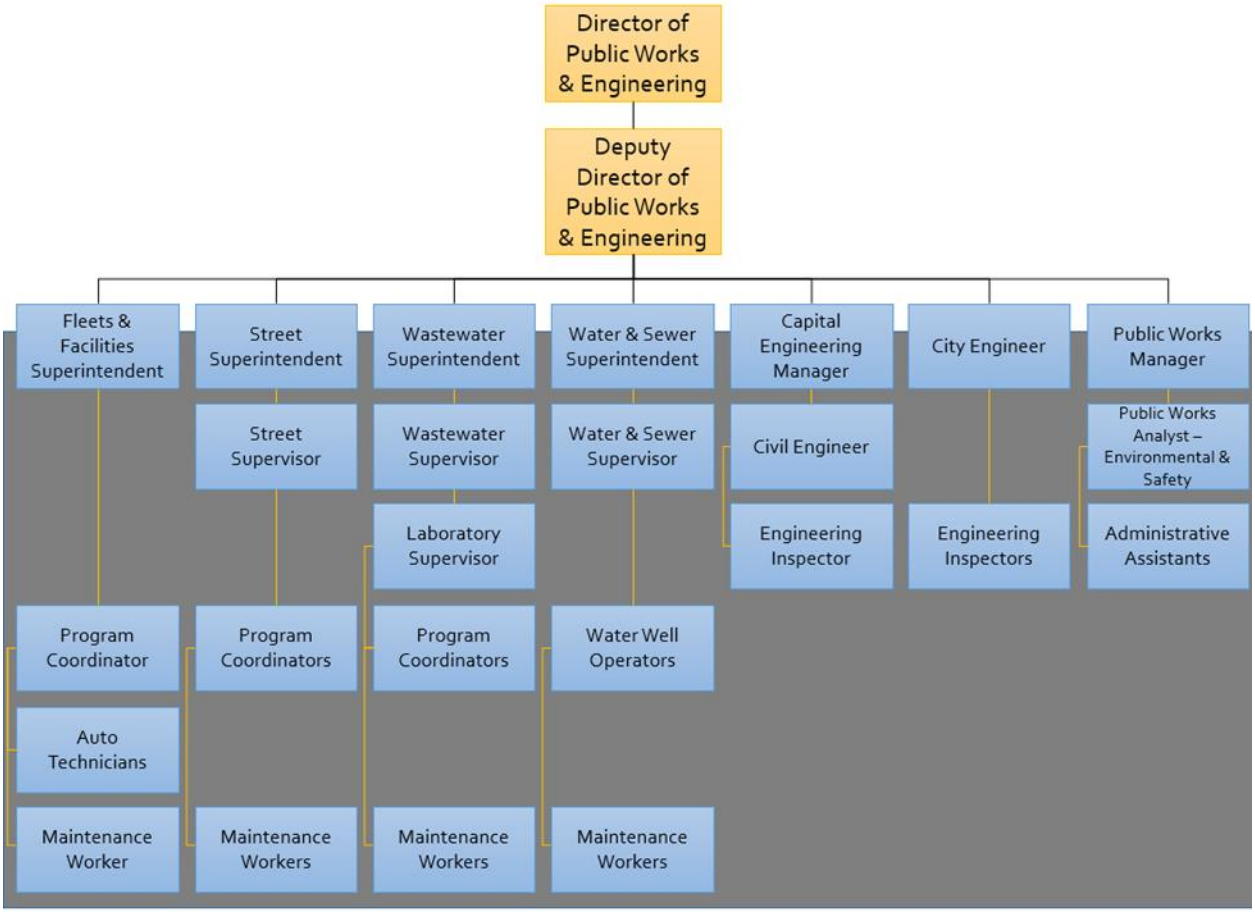
PUBLIC WORKS DEPARTMENT
FACILITY SERVICES DIVISION

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 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget
Program Coordinator	0.00	0.00	0.00	1.00	1.00	1.00
Maintenance Worker	0.00	0.00	0.00	1.00	1.00	1.00
Total FTE	0.00	0.00	0.00	2.00	2.00	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

- Prepare engineering for the following projects: City Hall Air Handling Unit/Humidification Unit Replacement; City Hall Offices Boiler Replacement; and Replacement of Air Cooled Condensing Units 1 thru 6.

  Completed. HVAC improvements have been engineered and a contract awarded. Construction to start in 2024

- Manage construction for the following projects: City Hall Boiler Replacement; City Hall Generator Fuel Tank Repair/Replacement; Police Department Hot Water System Replacement; and Replacement of Air Cooled Condensing Units 1, 2, and 3.

  Completed. PD hot water heater completed. Generator base tank replacement in March 2024. ACCU 1-3 combined with overall HVAC project (2024 start)

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

  On track. Ongoing effort.

The Facility Services Division achieved the following additional accomplishment during fiscal year 2023/24:

- Reconfiguration of AC systems in the Streets Division work area.
- Painting of City Hall administration areas.
- Implementation of the Building Automation System integrating the lighting and climate control systems.
- Initation of both the Arc Flash Study update and the Police Department facility space study.

OBJECTIVES

- Manage construction for the following projects:
  - City Hall Boiler Replacement
  - Replacement of Air Cooled Condensing Units 1-6
  - Fire Station 1 kitchen reconfiguration and construction:
- Provide at least four (4) 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 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
54110. Wages-Full Time Employees	$ -	$ -	$ -	$ 188,301	$ 167,981	$ 133,864	$ (54,437)	-28.9%
54115. Wages-Part Time Employees	-	-	-	8,450	6,177	9,600	1,150	0.0%
54150. Wages-Overtime	-	-	-	11,124	23,113	15,000	3,876	34.8%
54200. Group Insurance	-	-	-	44,840	44,840	30,247	(14,593)	-32.5%
Personnel Services	-	-	-	252,715	242,111	188,711	(64,004)	-25.3%
55140. Publishing Services	-	-	-	250	486	250	-	0.0%
55160. Postage & Freight	-	-	-	140	140	140	-	0.0%
55200. Training	-	-	-	1,950	1,950	1,983	33	1.7%
55220. Dues and Subscriptions	-	-	-	200	200	200	-	0.0%
55240. Insurance and Bonding Services	-	-	-	28,508	18,115	19,005	(9,503)	-33.3%
55260. Utilities	-	-	-	121,000	90,000	75,000	(46,000)	-38.0%
55300. Maintenance Services-Buildings & O	-	-	-	503,419	570,919	376,689	(126,730)	-25.2%
55310. Examinations	-	-	-	404	274	320	(84)	-20.8%
Contractual Services	-	-	-	655,871	682,084	473,587	(182,284)	-27.8%
56040. Motor Fuel & Lubricants	-	-	-	1,020	1,020	700	(320)	-31.4%
56050. Computer Hardware & Software	-	-	-	326	326	722	396	121.5%
56060. Small Tools and Equipment	-	-	-	929	929	929	-	0.0%
56070. Automotive Supplies	-	-	-	408	417	3,625	3,217	788.5%
56120. Clothing	-	-	-	1,901	1,901	1,534	(367)	-19.3%
56320. Operating Supplies	-	-	-	200	200	200	-	0.0%
56950. Stationery and Printing	-	-	-	40	40	40	-	0.0%
Materials & Supplies	-	-	-	4,824	4,833	7,750	2,926	60.7%
Total - Facility Services	$ -	$ -	$ -	$ 913,410	$ 929,028	$ 670,048	$ (243,362)	-26.6%

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 City of Crystal Lake is transitioning from a May to April fiscal year to a January to December fiscal year. Fiscal Year 2024B is the transitional period bridging the fiscal year cahge, and it is only inclusive of 8 months. As a result of the shortened fiscal year, many budgetary line items have significant variances, making year-over-year comparisons challenging.
- Part Time Employees Wage was increased due to an hourly rate increase for summer seasonal which will more accurately reflect fair market value.
- The budgeted amount for Overtime increased in anticipation of overtime work associated with upcoming Facilities projects in this fiscal year.
- Automotive Supplies has increased to cover the cost of inspection and tire replacement for the aerial lift.

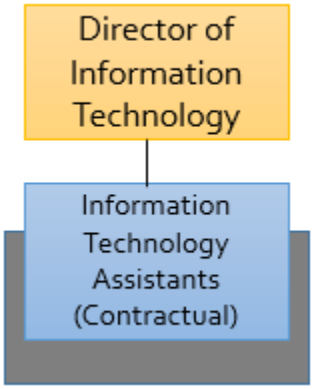
INFORMATION TECHNOLOGY DEPARTMENT

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 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget
Information Technology Director	1.00	1.00	1.00	1.00	1.00	1.00
Total FTE	1.00	1.00	1.00	1.00	1.00	1.00

ACCOMPLISHMENTS

- Design and implement replacement for City Council Video/Audio System

  On track. Estimated to be completed by April 30, 2024

- Complete the access control system refurbishment to improve security in City facilities.

  Held. Project moved to FY24B to include integration of surveillance system and building access control system upgrades.

- Continue to expand and improve with City's Geographic Information Systems (GIS).

  On track. Completed move to the ERSI platform from GeoCortex. Working with third party provider on various mapping updates for City Departments.

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

  Completed. Upgrade to BS&A completed during fiscal year.

- Complete Emergency Notification Building Intercom System project.

  Completed. Project was completed during fiscal year providing emergency notification and building evacuation capabilities throughout City Hall.

- Upgrade wireless network including providing wireless access to remote Fire Stations and Three Oaks Recreation Area

  On track. Upgrade to wireless network expected to be completed by the end of the fiscal year.

- Complete 5 year IT Strategic Plan

  Completed. 5 year IT Strategic Plan completed during fiscal year.

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

  On track. Network upgrades have continued through the fiscal year and all budgeted equipment will be replaced by April 30, 2024.

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

  On track. Ongoing objective.

OBJECTIVES

- Bid and install integrated surveillance and building access control system by December 31, 2024

- Identify all City copiers due for replacement and issue an RFP for a 5 year contract through a managed print service provider.
- Develop project plan to assess the cost and benefits of upgrading the City's email system to include an evaluation of a cloud based solution.
- Strengthen IT governance by assessing current technology policies and developing new policies.
- Develop incident response plan to minimize the overall impact of a cyber security incident.
- Implement year 1 Strategic Plan objectives.
- Continue to maintain the City's network infrastructure with little or no downtime during normal City Hall operating hours

ANNUAL BUDGET

Account	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
54110. Wages-Full Time Employees	$ 166,394	$ 176,956	$ 216,225	$ 192,705	$ 166,753	$ 130,465	$ (62,240)	-32.3%
54200. Group Insurance	22,733	17,778	17,900	25,200	25,200	16,938	(8,262)	-32.8%
Personnel Services	189,127	194,734	234,125	217,905	191,953	147,403	(70,502)	-32.4%
55010. Professional Services	267,206	300,480	280,368	502,080	502,080	431,805	(70,275)	-14.0%
55160. Postage & Freight	19	-	-	-	-	-	-	N/A
55200. Training	311	3,729	3,726	13,500	4,015	4,676	(8,824)	-65.4%
55220. Dues and Subscriptions	600	-	250	450	350	375	(75)	-16.7%
55240. Insurance and Bonding Services	5,441	5,471	6,116	8,717	5,319	5,815	(2,902)	-33.3%
55260. Utilities	-	159,788	181,056	191,150	202,975	144,558	(46,592)	-24.4%
55300. Building & Office Maintenance	-	17,213	14,054	23,500	19,214	22,467	(1,033)	-4.4%
Contractual Services	273,577	486,680	485,570	739,397	733,953	609,696	(129,701)	-17.5%
56000. Office Supplies	809	1,739	2,440	7,750	7,750	5,270	(2,480)	-32.0%
56050. Computer Hardware & Software	44,812	193,546	213,565	515,564	512,282	399,708	(115,856)	-22.5%
56060. Small Tools and Equipment	-	-	294	500	500	340	(160)	-32.0%
Materials & Supplies	45,621	195,285	216,299	523,814	520,532	405,318	(118,496)	-22.6%
Total - Information Technology	$ 508,325	$ 876,699	$ 935,993	$ 1,481,116	$1,446,438	$ 1,162,417	$ (129,701)	-8.8%

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 City of Crystal Lake is transitioning from a May to April fiscal year to a January to December fiscal year. Fiscal Year 2024B is the transitional period bridging the fiscal year cahge, and it is only inclusive of 8 months. As a result of the shortened fiscal year, many budgetary line items have significant variances, making year-over-year comparisons challenging.
- The Professional Services account increased due to a new contract with rates more in line with industry standards.
- The amount budgeted for Computer Hardware & 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 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
55010. Professional Services	$ 45,993	$ -	$ -	$ -	$ -	$ -	$ -	N/A
55220. Dues & Subscriptions	1,299	-	-	-	-	-	-	N/A
55260. Utilities	174,144	-	-	-	-	-	-	N/A
55300. Maintenance Services-Bldgs/Offices	270,009	-	-	-	-	-	-	N/A
Contractual Services	491,445	-	-	-	-	-	-	N/A
56050. Computer Hardware & Software	157,381	-	-	-	-	-	-	N/A
Materials & Supplies	157,381	-	-	-	-	-	-	N/A
80115. Coronavirus	-	-	-	-	-	-	-	N/A
Other Expense	-	-	-	-	-	-	-	N/A
Total - Shared Services	$ 648,826	$ -	$ -	$ -	$ -	$ -	$ -	N/A

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 2021/22, all costs previously budgeted for within the Shared Services Division were reallocated 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 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
54115. Wages-Part Time Employees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	N/A
Personnel Services	-	-	-	-	-	-	-	N/A
55010. Professional Services	-	-	-	-	-	-	-	N/A
55080. Pest Control Services	93,193	-	-	-	-	-	-	N/A
55300. Maintenance Services-Bldgs/Offices	108,175	-	-	-	-	-	-	N/A
55750. Para Transit Services	44,308	-	-	-	-	-	-	N/A
Contractual Services	245,676	-	-	-	-	-	-	N/A
56000. Office Supplies	-	-	-	-	-	-	-	N/A
56060. Small Tools and Equipment	8,126	-	-	-	-	-	-	N/A
Materials & Supplies	8,126	-	-	-	-	-	-	N/A
880115. Coronavirus	117,865	-	-	-	-	-	-	N/A
Other Expenses	117,865	-	-	-	-	-	-	N/A
Total - Special Projects	$ 371,667	$ -	$ -	$ -	$ -	$ -	$ -	N/A

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 2021/22, all costs previously budgeted for within the Special Projects Division were reallocated 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 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.

      Completed. The Three Oaks Recreation Area was fully staffed to complete a successful year of operations at the park.
    - Certify all employees for CPR and AED training to ensure safety of patrons and staff at the park.

      Completed. All lifeguards, attendants, and managers completed CPR certification.
- 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.

      Completed. Satisfaction scores matched or exceeded previous year scores.
- Implementation of the following Capital items:
    - Complete the site screening and fencing at the storage facility.

On track. Site screenings and fencing is on schedule to be installed prior to the end of the fiscal year.

- Begin survey and design of the full length trail. Pursue potential grant funding opportunities for the trail.

  Ongoing. The City received the Recreational Trails Program grant award for $200,000 for the lake loop trail project. Design engineering is in progress.

- Purchase a new pontoon boat with electric motor capabilities to replace the decommissioned pontoon boat.

  Completed. The City re-evaluated watercraft needs and purchased five new row boats to replace aging watercraft.

- Replace the playground soft surface and install shade structures inside the beach area.

  Completed. The playground surface was replaced in October 2023.

- Revenues shall pay for all part-time salaries.

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

OBJECTIVES

- Enhance Training
  - 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:
  - Begin construction of the lake loop trail.
  - Perform upgrades and repairs to the pedestrian island.
  - Perform enhancements at the parking gate.

- Revenues shall pay for all part-time salaries. Fiscally responsible management of the park by establishing appropriate staffing levels based on weather and customer volumes.

ANNUAL BUDGET

Account	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
54115. Wages-Part Time Employees	$ 189,221	$ 339,769	$ 337,970	$ 429,875	$ 389,970	$ 437,000	$ 7,125	1.7%
54301. Employer's Social Security	14,003	25,977	25,906	32,886	30,000	33,278	392	1.2%
54302. Employer's IMRF	8,058	9,564	6,830	8,192	3,127	4,000	(4,192)	-51.2%
Personnel Services	211,282	375,310	370,706	470,953	423,097	474,278	3,325	0.7%
55010. Professional Services	80,720	80,314	88,380	85,390	79,579	63,239	(22,151)	-25.9%
55140. Publishing Services	695	269	483	1,550	730	1,150	(400)	-25.8%
55160. Postage & Freight	84	-	-	-	-	-	-	N/A
55200. Training	1,952	4,188	1,408	6,350	3,491	6,350	-	0.0%
55240. Insurance and Bonding Services	13,826	20,366	6,551	6,785	15,027	6,785	-	0.0%
55260. Utilities	26,080	26,946	19,666	33,580	32,923	29,800	(3,780)	-11.3%
55310. Examinations	10,818	13,769	12,833	15,500	18,165	15,500	-	0.0%
55300. Building & Grounds Maint	106,222	112,075	130,930	130,770	115,314	130,440	(330)	-0.3%
Contractual Services	240,397	257,926	260,250	279,925	265,229	253,264	(26,661)	-9.5%
56000. Office Supplies	318	955	515	1,000	1,500	1,000	-	0.0%
56020. Cleaning Supplies	1,748	4,098	4,358	4,500	4,500	4,500	-	0.0%
56040. Motor Fuel & Lubricant	1,387	2,236	2,928	3,000	3,200	3,000	-	0.0%
56050. Computer Hardware & Software	11,488	15,915	14,052	14,725	12,891	13,941	(784)	-5.3%
56060. Small Tools and Equipment	12,929	33,336	42,246	47,650	31,004	43,650	(4,000)	-8.4%
56070. Automotive Supplies	3,246	5,256	4,579	4,000	3,800	4,000	-	0.0%
56120. Clothing	2,160	5,272	5,203	7,500	8,108	7,500	-	0.0%
56320. Operating Supplies	5,241	2,069	6,069	13,350	11,527	13,350	-	0.0%
56420. Plant Maintenance Supplies	5,205	13,258	-	-	-	-	-	N/A
Materials & Supplies	43,722	82,394	79,950	95,725	76,530	90,941	(4,784)	-5.0%
80105. Flooding Event	-	45,892	201,553	-	-	-	-	0.0%
Other Expenses	-	45,892	201,553	-	-	-	-	0.0%
Total - Three Oaks Recreation Area	$ 495,401	$ 761,523	$ 912,460	$ 846,603	$ 764,856	$ 818,483	$ (28,120)	-3.3%

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 City of Crystal Lake is transitioning from a May to April fiscal year to a January to December fiscal year. Fiscal Year 2024B is the transitional period bridging the fiscal year cahge, and it is only inclusive of 8 months. As a result of the shortened fiscal year, many budgetary line items have significant variances, making year-over-year comparisons challenging.
- Part-Time Wages have increased due to the State of Illinois minimum wage increase.
- Publishing Services has decreased to best reflect anticipated costs.
- The amount for Small Tools and Equipment has decreased due to the reallocation of row boat purchases to the Capital Fund.

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 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
54305. ER Contribution Police Pension	$ 2,685,775	$ 2,930,936	$ 3,481,668	$ 3,481,415	$ 3,482,254	$ 3,612,536	$ 131,121	3.8%
54306. ER Contribution Fire Pension	1,878,976	2,023,985	2,285,797	2,285,632	2,285,797	2,285,640	8	0.0%
Personnel Services	4,564,751	4,954,921	5,767,466	5,767,047	5,768,051	5,898,176	131,129	2.3%
Total - Pension Obligation	$ 4,564,751	$ 4,954,921	$ 5,767,466	$ 5,767,047	$ 5,768,051	$ 5,898,176	$ 131,129	2.3%

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 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
55015. Paying Agent Fees	$ -	$ -	$ -	$ 200	$ -	$ 200	$ -	0.0%
Contractual Services	-	-	-	200	-	200	-	0.0%
58100. Debt Service - Principal	40,316	41,156	41,156	41,997	41,997	43,676	1,679	4.0%
58110. Debt Service - Interest	13,179	12,373	11,550	10,727	10,727	9,887	(840)	-7.8%
Debt Service	53,495	53,529	52,706	52,724	52,724	53,563	839	1.6%
Total - Debt Service	$ 53,495	$ 53,529	$ 52,706	$ 52,924	$ 52,724	$ 53,763	$ 839	1.6%

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2024B

WATER & SEWER FUNDS

WATER AND SEWER FUNDS

OVERVIEW

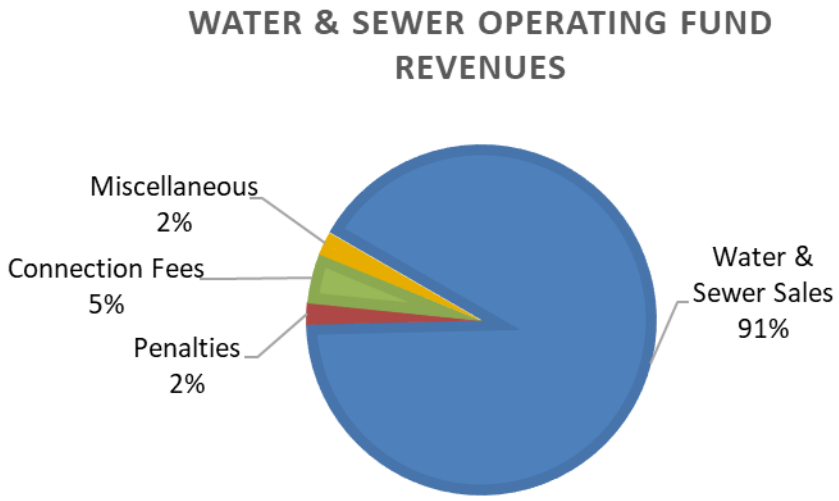
Water and sewer activities are accounted for in proprietary funds of the City. In order to best track these activities, the City maintains five (5) separate funds relating to water and sewer. Budget information is provided separately for each of the funds in the pages that follow and in the Capital Replacement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

- Operating Fund
  - Public Works Administration
  - Public Works Water and Underground Division
  - Public Works Wastewater Treatment Division
- Debt Service Fund
- Water and Sewer Capital and Equipment Replacement Fund
- Water and Sewer 2015 G. O. Project Fund
- Water and Sewer 2019 G. O. Project Fund

WATER AND SEWER OPERATING FUND

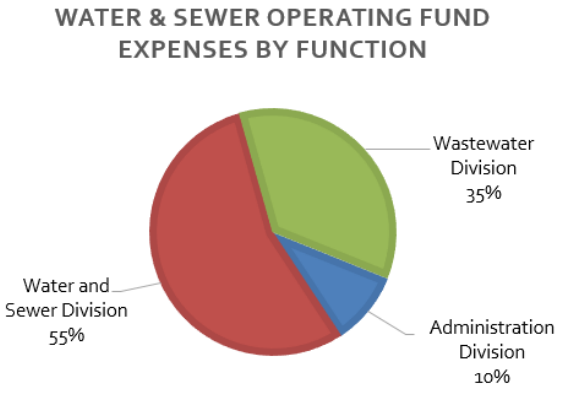
ANNUAL BUDGET SUMMARY

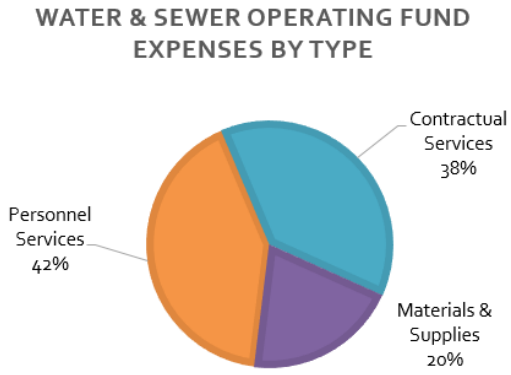
Account	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
REVENUES								
41800. Grant Proceeds - Federal	$ -	$ 2,646	$ -	$ -	$ -	$ -	$ -	0.0%
41900. Grant Proceeds - Other	-	-	2,500	-	-	-	-	0.0%
Total Intergovernmental Revenue	-	2,646	2,500	-	-	-	-	0.0%
46010. Water Sales	6,646,251	6,886,802	6,816,801	6,989,237	7,011,830	4,989,561	(1,999,676)	-28.6%
46015. Water Penalties	229,490	290,586	317,774	310,000	300,000	215,000	(95,000)	-30.6%
46020. Sewer Sales	6,325,299	6,548,258	6,516,941	6,897,293	6,870,581	4,850,293	(2,047,000)	-29.7%
46300. Water Meter Sales	78,499	60,700	66,795	45,000	85,000	40,000	(5,000)	-11.1%
46305. Meter Rental Fees	8,300	7,663	15,944	7,000	19,500	4,000	(3,000)	-42.9%
46480. Water Turn On Fee	10,800	9,500	13,300	10,000	14,000	8,000	(2,000)	-20.0%
46485. Red Tag Fees	12,828	26,450	35,700	30,000	40,000	25,000	(5,000)	-16.7%
46510. Connection Fees - Water	659,325	486,896	522,427	250,000	525,000	200,000	(50,000)	-20.0%
46520. Connection Fees - Sewer	909,364	647,474	729,915	375,000	750,000	300,000	(75,000)	-20.0%
46525. Connection Fees - Storm	-	600	600	-	-	-	-	0.0%
Total User Fees	14,880,156	14,964,928	15,036,197	14,913,530	15,615,911	10,631,854	(4,281,676)	-28.7%
47010. Interest Income	233,745	132,111	119,446	125,000	90,000	45,000	(80,000)	-64.0%
47020. Interest Income Leases	-	-	10,036					
47990. Unrealized Gain/Loss Invest	(83,310)	(440,445)	(89,271)	-	-	-	-	0.0%
Total Interest Income	150,436	(308,334)	40,210	125,000	90,000	45,000	(80,000)	-64.0%
48700. Rental Income-City Property	303,449	318,621	361,621	336,353	336,353	59,398	(276,955)	-82.3%
48820. Capital Facility Fees	101,509	40,253	79,614	30,000	75,000	30,000	-	0.0%
48950. Reimbursements	(18,239)	25,770	2,752	5,000	32,000	5,000	-	0.0%
48990. Miscellaneous Income	24,988	117,689	51,688	20,000	50,000	20,000	-	0.0%
Total Miscellaneous	411,706	502,333	495,675	391,353	493,353	114,398	(276,955)	-70.8%
Total Revenues	15,442,298	15,161,574	15,574,582	15,429,883	16,199,264	10,791,252	(4,638,631)	-30.1%



ANNUAL BUDGET SUMMARY (CONTINUED)

Account	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
EXPENSES								
Public Works Administration	752,749	845,673	993,578	940,479	955,907	741,462	(199,017)	-21.2%
Water & Underground Operations	4,464,052	4,432,181	3,990,092	5,534,380	5,354,514	4,224,440	(1,309,940)	-23.7%
Wastewater Treatment	3,407,089	3,350,063	3,311,556	3,795,731	3,499,763	2,730,770	(1,064,961)	-28.1%
Total Expenditures	8,623,890	8,627,917	8,295,226	10,270,590	9,810,184	7,696,672	(2,573,918)	-25.1%
Revenues Over (Under) Expenses before	6,818,408	6,533,657	7,279,356	5,159,293	6,389,080	3,094,580		
OTHER FINANCING SOURCES (USES)								
Gain on Sale of Assets	20,825	20,995	-	-	-	-		
Transfer In								
Water & Sewer 2015 GO Project Fund	259,551	-	-	-	-	-		
Water Accrual Adjustment	432,377	-	-	-	-	-		
Transfer Out								
Water & Sewer Debt Service Fund	(3,627,269)	(3,631,497)	(3,995,238)	(4,317,708)	(3,828,127)	(3,796,555)		
Water & Sewer Capital Replace. Fund	(2,532,019)	(2,783,302)	-	(4,000,000)	(2,000,000)	(2,000,000)		
Total Other Financing Sources (Uses)	(5,446,535)	(6,393,804)	(3,995,238)	(8,317,708)	(5,828,127)	(5,796,555)		
Change in Payables/Receivables	(25,618)	(22,253)	(432,025)	-	-	-		
Net Change in Cash	1,346,256	117,601	2,852,094	(3,158,415)	560,953	(2,701,975)		
Beginning Cash Balance	7,427,919	8,774,175	8,891,776	5,263,955	11,743,870	12,304,823		
Ending Cash Balance	$ 8,774,175	$ 8,891,776	$ 11,743,870	$ 2,105,540	$ 12,304,823	$9,602,848		





	Personnel Services	Contractual Services	Materials & Supplies	Grand Total
Administration Division	$447,946	$252,012	$41,504	$741,462
Water and Sewer Division	1,540,813	1,653,058	1,030,569	4,224,440
Wastewater Division	1,218,359	1,028,972	483,439	2,730,770
	$3,207,118	$2,934,042	$1,555,512	$7,696,672
% Percentage	41.67%	38.12%	20.21%	100.00%

PUBLIC WORKS ADMINISTRATION DIVISION

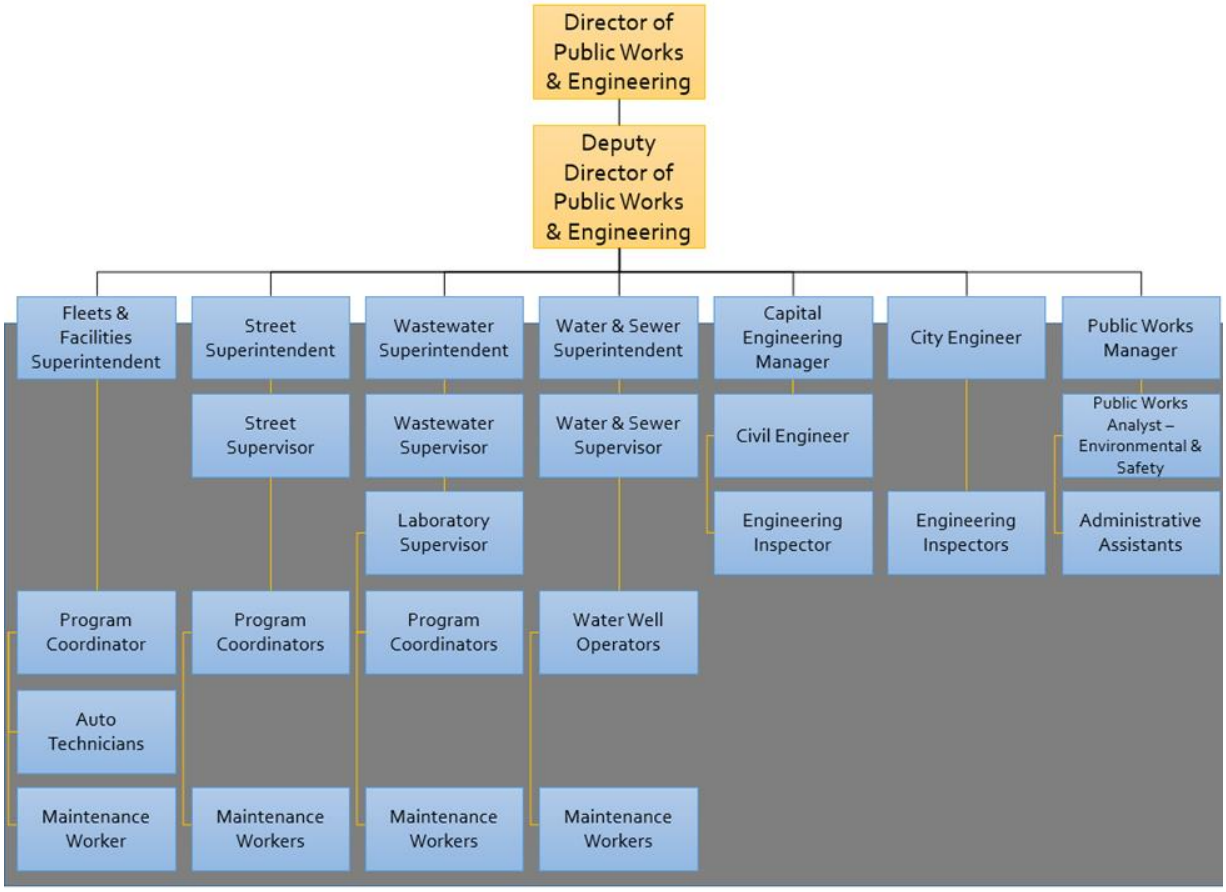
STATEMENT OF ACTIVITIES

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 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget
Director of Public Works & Engineering	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Director of Public Works & Engineering	0.00	0.00	1.00	0.00	0.00	0.00
Public Works Manager	0.00	1.00	1.00	1.00	1.00	1.00
Assistant to the Public Works Director	1.00	0.00	0.00	0.00	0.00	0.00
Administrative Assistant	1.00	1.50	1.50	1.50	1.50	1.50
Utility Billing Cordinator	0.00	0.00	0.00	1.00	1.00	1.00
Financial Services Rep	0.25	1.25	1.25	0.00	0.00	0.00
Total FTE	3.25	4.75	5.75	4.50	4.50	4.50

The above chart shows staff assigned to the Public Works Administration Division in FY2024B. No new positions are anticipated for the division. In FY2023/24, the position of Deputy Director of Public Works was allocated to the Public Works Engineering budget.

ACCOMPLISHMENTS

- Oversight and management of engineering and design projects for Wastewater, Engineering, Water and Sewer, Fleet and Facilities, and Streets Divisions.

  On track. Engineering was initiated or completed on budgeted projects.

- Oversight and management of construction projects for Wastewater, Engineering, Water and Sewer, Fleet and Facilities, and Streets Divisions.

  On track. Budgeted projects that did not have supply chain, permitting, or land acquisition difficulties proceeded to construction during the fiscal year.

- Fully implement asset management software for all divisions.

  Held. City is working with vendor and developing GIS structure to implement asset management.

- Update safety polices and Job Safety Analyses.

  On track. The Public Works Safety Committee and management review and update policies as needed.

The Public Works Administration Division achieved the following additional accomplishments during fiscal year 2023/24:

- Improved tracking of safety training and policies.

OBJECTIVES

- Ensure engineering for new, budgeted, capital projects in the Wastewater, Engineering, Water and Sewer, Fleet and Facilities, and Streets Divisions are started within the Fiscal Year.
- Start construction on the Re-establishment of Crystal Creek, Three Oaks Recreation Area water level control project, and Edgewater Drive drainage project
- Continue to implement asset management software for all divisions.
- Review, and update if necessary, ten (10) safety polices or Job Safety Analyses.
- Research potential for out-sourcing a snow plow route in new development or existing route.

ANNUAL BUDGET

Account	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Estimate	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
54110. Wages-Full Time Employees	$ 355,161	$ 437,048	$ 512,817	$ 473,559	$ 441,299	$ 340,275	$ (133,284)	-28.1%
54115. Wages-Part Time Employees	-	70	70	-	-	-	-	0.0%
54150. Wages-Overtime	194	9	-	200	-	200	-	0.0%
54200. Group Insurance	63,263	69,090	102,429	72,638	72,638	48,568	(24,070)	-33.1%
54301. Employer's FICA	23,464	29,572	34,847	36,243	33,775	26,047	(10,196)	-28.1%
54302. Employer's IMRF	46,688	55,353	54,386	45,292	40,926	32,856	(12,436)	-27.5%
Personnel Services	488,770	591,143	704,549	627,932	588,638	447,946	(179,986)	-28.7%
55010. Professional Services	111,670	114,297	115,769	101,100	139,164	115,950	14,850	14.7%
55040. Annual Audit Services	11,321	11,681	12,030	12,391	12,391	12,763	372	3.0%
55140. Publishing Services	464	826	2,715	1,000	1,000	1,000	-	0.0%
55160. Postage & Freight	63,547	80,850	87,780	86,000	88,113	60,549	(25,451)	-29.6%
55200. Training	643	126	2,978	3,495	1,620	4,965	1,470	42.1%
55220. Dues and Subscriptions	600	980	1,388	1,075	2,096	1,824	749	69.7%
55240. Insurance and Bonding Services	37,202	28,659	34,053	42,541	63,605	50,861	8,320	19.6%
55260. Utilities	6,159	-	-	-	-	-	-	0.0%
55300. Maintenance Services-Buildings	12,000	-	-	-	-	-	-	0.0%
55310. Examinations	195	-	-	-	-	4,000	4,000	0.0%
55340. Maintenance Services-Office Equip.	-	-	-	100	100	100	-	0.0%
Contractual Services	243,802	237,419	256,712	247,702	308,089	252,012	4,310	1.7%
56000. Office Supplies	1,038	592	957	1,000	900	1,000	-	0.0%
56050. Computer Hardware & Software	337	484	4,952	41,020	39,880	26,979	(14,041)	-34.2%
56060. Small Tools and Equipment	637	420	9,117	350	350	350	-	0.0%
56070. Automotive Supplies	-	-	2,515	-	-	-	-	N/A
56950. Stationery and Printing	15,477	15,547	14,751	22,375	17,950	12,975	(9,400)	-42.0%
58900. Miscellaneous	2,263	69	25	100	100	200	100	0.0%
Materials & Supplies	19,753	17,111	32,317	64,845	59,180	41,504	(23,341)	-36.0%
80115. Corona Virus Pandemic	424	-	-	-	-	-	-	0.0%
Total - Public Works Administration	$ 752,749	$ 845,673	$ 993,578	$ 940,479	$ 955,907	$ 741,462	$ (199,017)	-21.2%

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 City of Crystal Lake is transitioning from a May to April fiscal year to a January to December fiscal year. Fiscal Year 2024B is the transitional period bridging the fiscal year cahge, and it is only inclusive of 8 months. As a result of the shortened fiscal year, many budgetary line items have significant variances, making year-over-year comparisons challenging.
- 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 2024 is 9.65% of covered payroll.

- Travel & Training has increased to allow for safety related training opportunities including the Associate Safety Professional credentialing process for the Public Works Analyst.
- The budgeted amount for Professional Services has been increased to cover the costs of increased public outreach and watershed study group membership required by the City's IEPA issued storm water and wastewater permits (NPDES-MS4 permit).

WATER AND UNDERGROUND DIVISION

STATEMENT OF ACTIVITIES

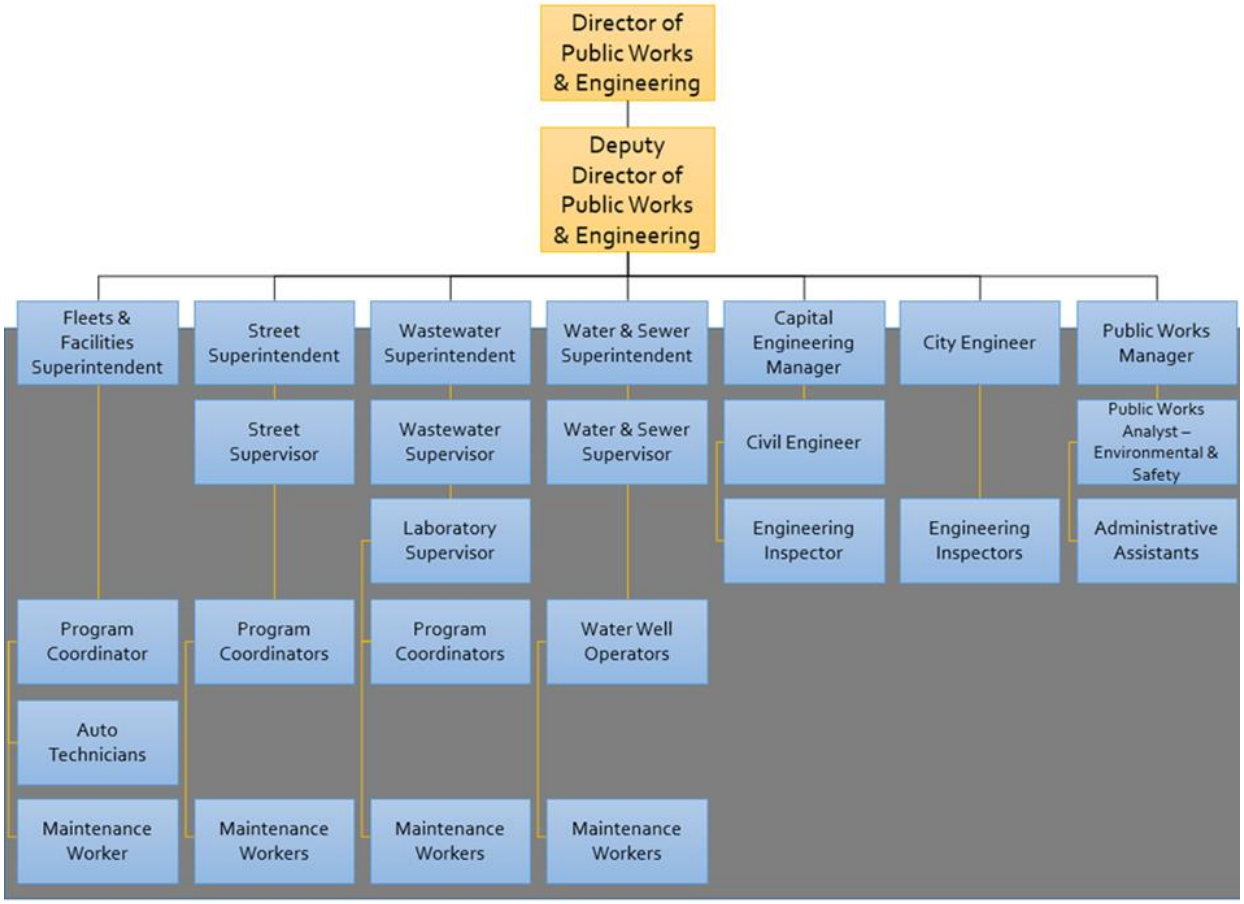
The Water and Sewer Division performs five primary functions:

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 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B 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	4.00	4.00
PWS Distribution Operator	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance Worker	7.00	7.00	7.00	7.00	8.00	8.00
Financial Services Rep	1.00	0.00	0.00	0.00	0.00	0.00
Total FTE	17.00	16.00	16.00	16.00	16.00	16.00

The above chart shows staff assigned to the Water & Underground Division in FY2024B. No new positions are anticipated for the division.

ACCOMPLISHMENTS

- Initiate engineering and design for the following projects: 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. These projects are all dependent on IEPA Loan Approval.

  On track. Projects have been initiated and staff are working with vendors to complete. New Deep well 20 has been put on hold.

- 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; and WTP#2 Reconstruction.

  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. 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

- Initiate or complete engineering for the following projects:
  - Lead Service Line Replacement Program
  - New Deep Well #19 and Raw Water Piping to WTP#2
  - Complete WTP#1 long term planning study
  - Water tank painting specifications
  - Water master plan update

  - Sub-area collection system monitoring

- Manage Construction for the following projects:
  - New Deep Well #19 and Raw Water Piping to WTP#2
  - Highland Avenue/Spruce Lane/ Randall Road Water Main Replacement Project
  - Sanitary Sewer Lining and Grouting Program;.
- Provide four (4) training opportunities for 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 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
54110. Wages-Full Time Employees	$ 1,359,534	$1,350,636	$ 1,335,278	$1,467,531	$1,451,620	$ 1,041,525	$ (426,006)	-29.0%
54115. Wages-Part Time Employees	5,450	14,560	14,040	22,206	22,206	22,400	194	0.9%
54150. Wages-Overtime	81,986	101,920	105,588	117,000	117,000	82,310	(34,690)	-29.6%
54200. Group Insurance	335,178	341,350	324,182	341,630	341,630	198,441	(143,189)	-41.9%
54301. Employer's Social Security	105,147	108,466	108,106	122,916	121,698	87,687	(35,229)	-28.7%
54302. Employer's IMRF	187,734	183,930	151,065	153,605	151,371	108,450	(45,155)	-29.4%
Personnel Services	2,075,028	2,100,862	2,038,259	2,224,888	2,205,525	1,540,813	(684,075)	-30.7%
55010. Professional Services	244,579	240,241	136,307	276,519	297,100	303,533	27,014	9.8%
55140. Publishing Services	890	471	457	600	600	400	(200)	-33.3%
55160. Postage & Freight	5,773	6,247	5,080	5,500	5,500	3,685	(1,815)	-33.0%
55200. Training	6,624	6,470	7,242	13,725	14,975	12,285	(1,440)	-10.5%
55220. Dues and Subscriptions	10,342	14,804	9,561	11,591	4,814	1,590	(10,001)	-86.3%
55240. Insurance and Bonding Services	63,169	68,447	74,010	92,308	89,758	61,540	(30,768)	-33.3%
55260. Utilities	488,141	579,887	347,116	682,100	682,100	455,007	(227,093)	-33.3%
55310. Examinations	2,007	2,854	2,340	2,390	2,390	1,920	(470)	-19.7%
55320. Maintenance Services-Operating I	8,635	9,473	11,698	12,785	12,815	12,815	30	0.2%
55350. Rent - Clothing	1,365	1,641	1,767	1,400	1,470	985	(415)	-29.6%
55360. Radio Equipment Services	161	-	821	3,250	4,000	4,250	1,000	30.8%
55390. Sidewalk Maintenance and Repair	6,750	-	12,404	12,000	12,000	12,000	-	0.0%
55400. Storm Sewer Services	47,982	25,325	2,100	65,000	45,000	48,500	(16,500)	-25.4%
55420. Plant Maintenance Services	326,477	398,395	196,276	560,700	568,470	547,048	(13,652)	-2.4%
55440. Lines and Systems Maintenance	355,073	51,257	31,124	185,500	165,500	185,500	-	0.0%
55630. State Filing Fee	-	-	-	1,000	1,000	1,000	-	0.0%
55680. Rent - Buildings and Equipment	204	488	613	1,000	1,000	1,000	-	0.0%
Contractual Services	1,568,171	1,406,001	838,916	1,927,368	1,908,492	1,653,058	(274,310)	-14.2%
56000. Office Supplies	616	1,207	2,495	2,380	2,380	1,500	(880)	-37.0%
56030. Landscape Materials	359	129	1,003	1,350	1,350	1,350	-	0.0%
56040. Motor Fuel & Lubricants	24,183	40,659	51,066	59,200	59,200	39,664	(19,536)	-33.0%
56050. Computer Hardware & Software	23,984	41,111	24,142	53,969	33,561	42,242	(11,727)	-21.7%
56060. Small Tools and Equipment	22,316	9,488	42,120	52,300	46,123	24,450	(27,850)	-53.3%
56070. Automotive Supplies	30,198	97,218	52,732	87,900	67,750	67,750	(20,150)	-22.9%
56080. Public Works Materials	34,539	27,970	26,016	56,450	56,950	56,950	500	0.9%
56120. Clothing	11,073	9,451	11,729	14,160	14,160	13,593	(567)	-4.0%
56140. Water Meter Parts	80,128	71,863	85,013	105,625	105,625	70,769	(34,856)	-33.0%
56150. Fire Hydrants	27,198	16,495	17,949	35,000	35,000	35,000	-	0.0%
56160. Salt	408,273	410,386	481,629	542,000	500,000	380,500	(161,500)	-29.8%
56170. Chemicals And Sealants	47,334	67,634	181,683	215,020	161,628	125,920	(89,100)	-41.4%
56180. Laboratory Supplies	7,960	9,751	8,855	12,500	12,500	11,961	(539)	-4.3%
56220. Water Tap Materials	15,949	24,627	23,231	23,500	23,500	23,500	-	0.0%
56320. Operating Supplies	3,518	7,641	5,571	7,700	7,700	7,700	-	0.0%
56420. Plant Maintenance Supplies	81,933	88,980	90,556	111,600	111,600	126,250	14,650	13.1%
56950. Stationery and Printing	9	706	418	1,470	1,470	1,470	-	0.0%
Materials & Supplies	819,570	925,318	1,106,206	1,382,124	1,240,497	1,030,569	(351,555)	-25.4%
80115. Corona Virus Pandemic	1,283	-	-	-	-	-	-	N/A
58100. Debt Service Principal GASB	-	-	6,711	-	-	-	-	N/A
Total - Water & Sewer Operations	$ 4,464,052	$4,432,181	$ 3,990,092	$5,534,380	$5,354,514	$ 4,224,440	$ (1,309,940)	-23.7%

ACCOUNT INFORMATION

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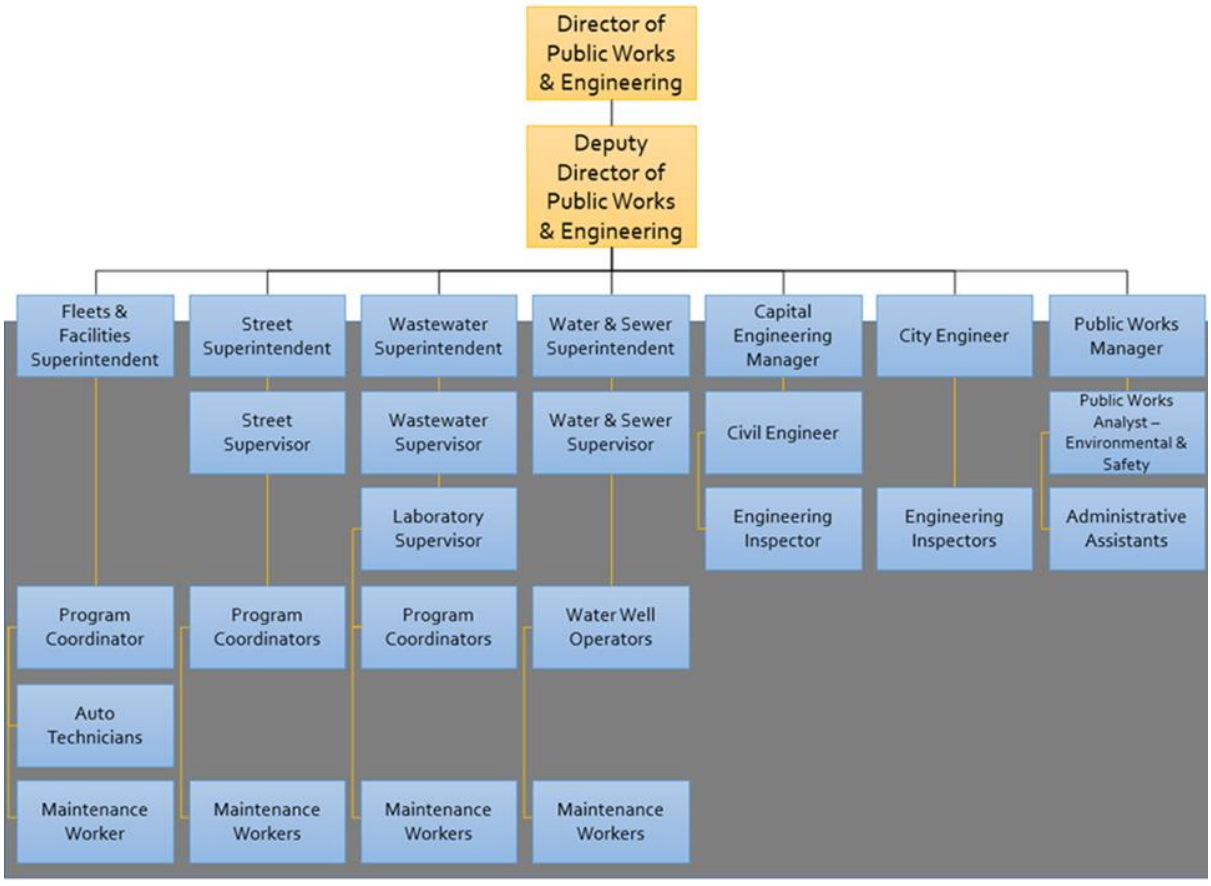
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- Professional Services was increased to allow for hydrant painting services.
- The budgeted amount for Plant Maintenance Supplies has been increased to purchase replacement Chlorine Analyzers and replacement filter media for Water Plant 4.

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 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B 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	2.00	2.00	2.00	2.00
WW Facility Operator	2.00	2.00	1.00	1.00	1.00	1.00
Maintenance Worker	7.00	7.00	7.00	7.00	7.00	7.00
Total FTE	13.00	13.00	13.00	13.00	13.00	13.00

The above chart shows staff assigned to the Water & Sewer Division in FY 2024B. No new positions are anticipated for the division.

ACCOMPLISHMENTS

- Completed engineering for the following projects: Lift Station #12 Generator Replacement and UST Removal Project; Lift Station #14 Rehabilitation Project; Lift Station #20 Generator and Lift Station Control Panel Replacement Project; Lift Station #6 rehabilitation concept study; Wastewater Treatment Plant #2 UV Disinfection System Replacement Project.

  Completed.

- 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 19 generator replacement; Lift Station CISCO Radio Replacement Project; and WWTP#2 UV Disinfection System Replacement Project

  On track. Lift 14 will be bid, but supply chain issues will likely delay construction completion until FY25. Lift Station 12 Generator may not be shipped until early 2024B and therefore the UST removal will take place in 2024B. Radio replacement project and UV disinfection project are completed.

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

  Completed. Staff was provided a varierty of in-house training and mentoring along with some staff attending industry events and the Illinois Public Service Institute.

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

Completed. There were no sanitary service overflows and minimal backups in 2023.

The Wastewater Division achieved the following additional accomplishments during fiscal year 2023/24:

- Completed replacement of several lift station electrical control panels utilizing in-house staff.
- Cleaning of one of the anaerobic digesters at Wastewater Plant 2 utilizing in-house staff and contracted hauling. This was a significant cost savings over a contractor-led project.

OBJECTIVES

- Initiate and complete engineering and design for the following projects:
    - Lift Station 6 rehabilitation
    - Lift Station 21 generator replacement
    - Lift Station 12 UST removal
- Initiate construction and management for the following projects:
    - Lift Station 14 rehabilitation
    - Lift Station 6 rehabilitation
    - Lift station 12 generator and UST removal
- Provide at least three (3) training opportunities for 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 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
54110. Wages-Full Time Employees	$ 1,015,614	$ 1,027,515	$ 1,040,170	$ 1,128,022	$ 1,049,028	$ 801,013	$ (327,009)	-29.0%
54150. Wages-Overtime	54,552	66,386	74,776	111,240	63,120	67,101	(44,139)	-39.7%
54200. Group Insurance	287,863	260,961	306,138	299,796	299,796	200,061	(99,735)	-33.3%
54301. Employer's Social Security	78,515	80,503	81,634	94,804	85,080	66,411	(28,393)	-29.9%
54302. Employer's IMRF	141,089	138,785	118,812	118,474	107,323	83,773	(34,701)	-29.3%
Personnel Services	1,577,633	1,574,150	1,621,529	1,752,336	1,604,347	1,218,359	(533,977)	-30.5%
55010. Professional Services	70,366	83,963	120,932	158,650	104,650	138,031	(20,619)	-13.0%
55080. Pest Control Services	2,212	2,121	1,974	2,600	2,600	1,734	(866)	-33.3%
55140. Publishing Services	598	676	243	450	450	300	(150)	-33.3%
55160. Postage & Freight	863	464	1,005	1,000	1,000	667	(333)	-33.3%
55200. Training	10,408	22,184	13,325	14,243	13,033	13,876	(367)	-2.6%
55220. Dues and Subscriptions	14,163	10,368	18,732	19,829	20,829	11,066	(8,763)	-44.2%
55240. Insurance and Bonding Services	32,129	34,439	41,760	55,511	38,944	37,007	(18,504)	-33.3%
55260. Utilities	384,085	365,079	281,797	400,300	364,800	249,992	(150,308)	-37.5%
55310. Examinations	2,755	1,218	1,643	1,812	1,732	2,315	503	27.8%
55360. Radio Equipment Services	-	-	-	700	700	467	(233)	-33.3%
55420. Plant Maintenance Services	560,242	462,492	447,542	659,533	601,062	521,849	(137,684)	-20.9%
55630. State Filing Fee	51,000	47,500	47,500	48,500	48,500	48,500	-	0.0%
55680. Rent - Buildings and Equipment	404	6,189	7,321	11,000	11,000	3,168	(7,832)	-71.2%
Contractual Services	1,129,224	1,036,693	983,774	1,374,128	1,209,300	1,028,972	(345,156)	-25.1%
56000. Office Supplies	4,258	7,110	4,863	5,630	5,630	3,755	(1,875)	-33.3%
56030. Landscape Materials	5,777	3,179	963	2,500	2,500	1,668	(832)	-33.3%
56040. Motor Fuel & Lubricant	17,360	37,606	31,262	21,615	27,264	18,509	(3,106)	-14.4%
56050. Computer Hardware & Software	10,228	20,485	6,587	16,595	16,595	14,499	(2,096)	-12.6%
56060. Small Tools and Equipment	36,529	24,005	30,936	15,640	15,640	11,433	(4,207)	-26.9%
56070. Automotive Supplies	7,373	18,476	9,290	20,175	20,175	13,457	(6,718)	-33.3%
56120. Clothing	13,697	15,012	16,543	13,575	13,575	11,932	(1,643)	-12.1%
56170. Chemicals And Sealants	295,332	310,150	302,605	334,000	354,000	232,783	(101,217)	-30.3%
56180. Laboratory Supplies	26,462	17,263	27,210	19,567	19,567	21,052	1,485	7.6%
56420. Plant Maintenance Supplies	276,825	285,935	273,309	219,970	211,170	154,351	(65,619)	-29.8%
Materials & Supplies	693,841	739,220	703,568	669,267	686,116	483,439	(185,828)	-27.8%
58100. Debt service	-	-	2,685	-	-	-	-	N/A
80115. Historical	6,390	-	-	-	-	-	-	N/A
Total - Wastewater Treatment	$ 3,407,089	$ 3,350,063	$ 3,311,556	$ 3,795,731	$ 3,499,763	$ 2,730,770	$ (1,064,961)	-28.1%

ACCOUNT INFORMATION

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- 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 2024 is 9.65% of covered payroll.
- The budgeted amount for Professional Services has increased for consultant services to assist with upcoming infrastructure projects.
- The Laboratory Supplies has been increased to purchase a replacement incubator, an essential piece of lab equipment for meeting IEPA permit requirements.

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 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
REVENUES								
47010. Interest Income	$ -	$ -	$ 38,820	$ -	$ 125,000	$ -	$ -	N/A
Total Interest Income	-	-	38,820	-	125,000	-	-	N/A
48990. Misc. Income	-	-	42,888	-	-	-	-	N/A
Total Misc. Income	-	-	42,888	-	-	-	-	N/A
Total Revenues	-	-	81,707	-	125,000	-	-	N/A
EXPENDITURES								
City Administration	1,737	1,653	1,297	2,000	1,497	2,000	-	0.00%
Debt Service								
55010. Professional Services	-	-	252,429	-	7,796	5,800	5,800	N/A
58100. Principal	2,604,423	2,766,676	9,736,986	2,941,689	2,941,687	3,003,088	61,399	2.09%
58110. Interest Expense	1,021,559	863,167	975,255	1,374,019	877,147	785,667	(588,352)	-42.82%
Total Expenditures	3,627,719	3,631,497	10,965,966	4,317,708	3,828,127	3,796,555	(521,153)	-12.07%
Revenues Over (Under) Expenses before Other Financing Sources (Uses)	(3,627,719)	(3,631,497)	(10,884,259)	(4,317,708)	(3,703,127)	(3,796,555)		
OTHER FINANCING SOURCES (USES)								
Bond Proceeds	-	-	14,530,000	-	-	-		
Bond Premium (Discount)	-	-	137,895	-	-	-		
Transfer In								
Water & Sewer Fund	3,627,269	3,631,497	3,995,238	4,317,708	3,828,127	3,796,555		
Water & Sewer Accrual Fund	26,472,296	-	-	-	-	-		
Transfer Out								
Water & Sewer Capital Fund	-	-	(671,929)	-	(1,451,007)	(4,882,064)		
Total Other Financing Sources (Uses)	30,099,564	3,631,497	17,991,204	4,317,708	2,377,120	(1,085,509)		
Change in Payables/Receivables	-	-	(49,763)	-	-	-		
Net Change in Cash	26,471,846	-	7,057,182	-	(1,326,007)	(4,882,064)		
Beginning Cash Balance	(26,347,711)	124,134	124,134	-	7,181,317	5,855,310		
Ending Cash Balance	$ 124,134	$ 124,134	$ 7,181,317	$ -	$5,855,310	$ 973,246		

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CITY OF CRYSTAL LAKE

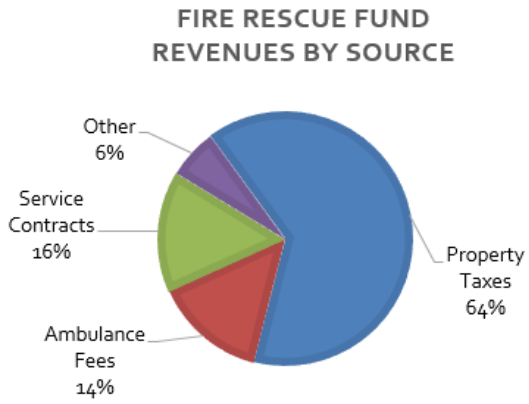
ANNUAL BUDGET

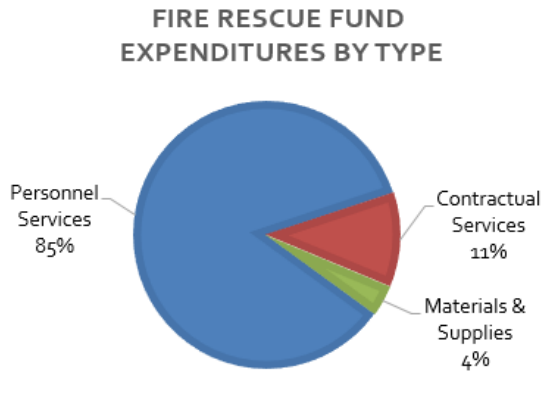
FISCAL YEAR 2024B

FIRE RESCUE FUND

ANNUAL BUDGET SUMMARY

Account	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
REVENUES								
40050. Property Tax - Fire/Rescue	$ 6,838,859	$ 6,837,798	$ 6,938,933	$ 7,348,000	$ 7,338,820	$ 7,608,859	$ 260,859	3.6%
41700. Grant Proceeds - State of IL	916	2,690	-	-	-	-	-	N/A
41800. Federal Grant Proceeds	786,486	13,429	-	-	-	-	-	N/A
41850. Grant Proceeds - Other Govt	75,571	49,422	21,888	-	-	-		N/A
41900. Grant Proceeds - Other	1,500	3,750	-	-	-	-	-	N/A
45050. Alarm System Monitoring Fees	410,745	423,940	431,860	425,000	450,000	293,000	(132,000)	-31.1%
45500. Ambulance Services	1,454,089	1,677,236	1,802,035	1,533,150	1,765,000	1,700,000	166,850	10.9%
45505. Ambulance GEMT	-	574,895	513,510	200,000	500,000	335,000	135,000	67.5%
45510. Fire Recovery Fees	16,771	16,939	6,910	10,000	2,500	25,000	15,000	150.0%
45550. Intergovernmental Services	2,438,422	2,461,444	2,513,354	2,594,517	2,669,024	1,831,695	(762,822)	-29.4%
47010. Interest Income	33,377	50,005	65,687	40,000	60,000	40,000	-	0.0%
47990. Unrealized Gain/Loss	(29,794)	55,579	(349,307)	-	-	-	-	N/A
48820. Capital Facility Fees	210,415	87,675	165,999	50,000	150,000	50,000	-	0.0%
48825. Impact Fees	-	1,571	240	-	1,065	-	-	N/A
48950. Reimbursements	21,375	12,642	12,861	10,000	10,000	8,000	(2,000)	-20.0%
48990. Miscellaneous Income	2,143	1,506	560,969	500	14,500	500	-	0.0%
48995. Gain on Sale of Assets	10,636	8,200	-	-	-	-	-	N/A
Total Revenues	12,271,511	12,278,721	12,684,938	12,211,167	12,960,909	11,892,054	(319,113)	-2.6%
EXPENDITURES								
Fire Rescue	10,724,295	10,827,533	11,563,698	11,901,420	12,022,616	8,974,577	(2,926,843)	-24.6%
Total Expenditures	10,724,295	10,827,533	11,563,698	11,901,420	12,022,616	8,974,577	(2,926,843)	-24.6%
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	1,547,216	1,451,188	1,121,240	309,747	938,293	2,917,477		
OTHER FINANCING SOURCES (USES)								
Transfer In								
General Fund HR	-	-	-	-	-	-		
Transfer Out								
Capital Replacement Fund	(518,597)	(446,617)	-	-	(1,362,913)	(993,000)		
Vehicle Replacement Fund	-	-	-	-	-	(237,015)		
Total Other Financing Sources (Uses)	(518,597)	(446,617)	-	-	(1,362,913)	(1,230,015)		
Net Change in Fund Balance	1,028,619	1,004,572	1,121,240	309,747	(424,620)	1,687,462		
Beginning Fund Balance	4,483,217	5,511,836	6,516,407	6,289,369	7,637,647	7,213,027		
Prior Period Adjustment	-	-	-	-	-	-		
Ending Balance	5,511,836	6,516,407	7,637,647	6,599,116	7,213,027	8,900,489		
Restricted or Assigned Fund Balance	(731,850)	(845,098)	(1,032,586)	(1,211,453)	(1,232,586)	(1,474,730)		
Available Fund Balance	$ 4,779,986	$ 5,671,309	$ 6,605,061	$ 5,387,663	$ 5,980,441	$ 7,425,760		

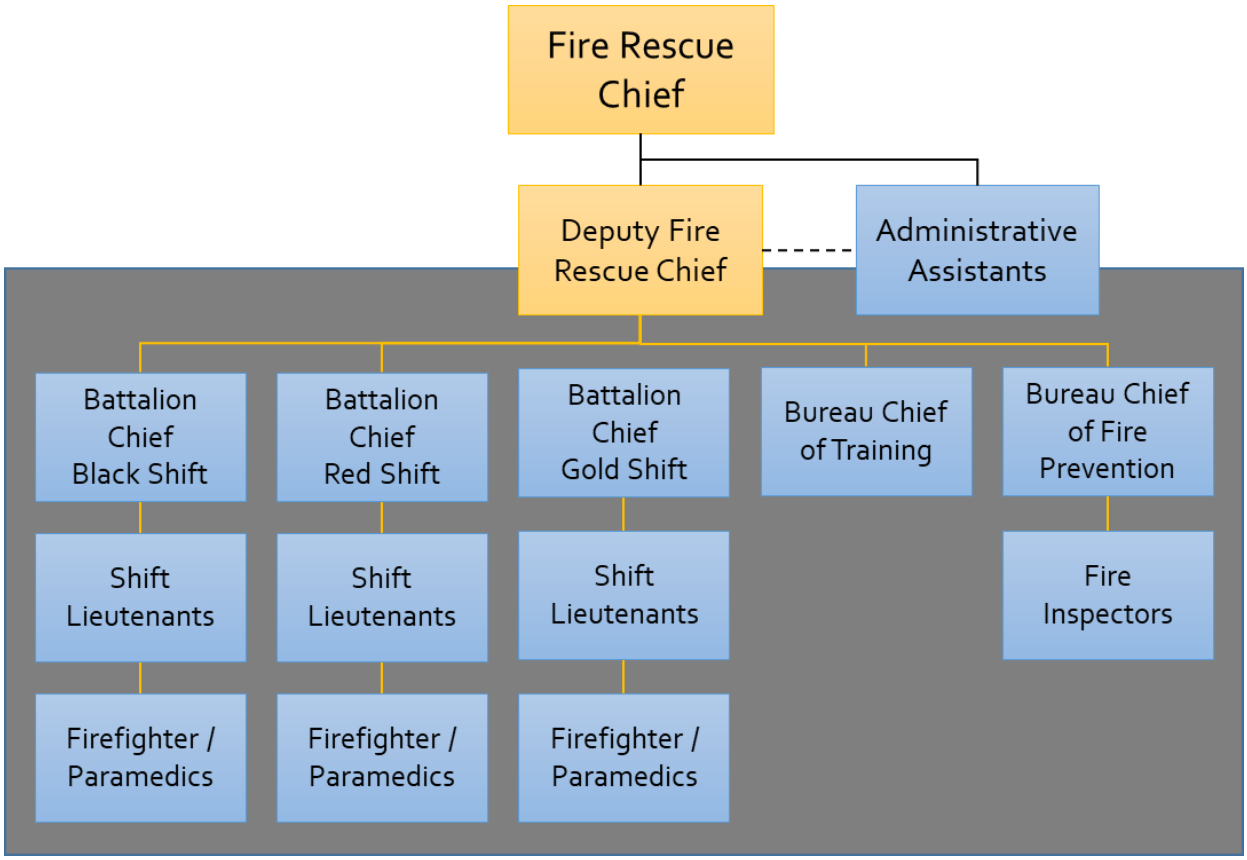




STATEMENT OF ACTIVITIES

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 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B 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	60.00	*
Fire Inspector	1.50	1.50	1.50	1.50	2.00	2.00	
Administrative Assistant	2.00	2.00	2.00	2.00	2.00	2.00	
Total FTE	67.50	67.50	67.50	67.50	68.00	80.00	

* An additional twelve (12) firefighter/paramedics have been authorized. However, only 3 of the new positions are budgeted to be filled in FY 2024B.

ACCOMPLISHMENTS

- Seek approval from City Council to implement recommendations from the Operations and Utilization study beginning in FY 2024B.

  On Track. Report is in final draft form. An executive summary of recommendations has been prepared and being presented to Council.

- 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. Current ambulance orders will be delivered mid-year 2025. The Dive Rescue vehicle has been put on hold do to a steep increase in apparatus costs and supply chain availability.

- 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 23-24.

- Replace fire station alerting system head end equipment.

  Completed. Installation in August of 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 of new sets of turnout gear for all FD members through Council approval in 2023.

  In process. Turnout gear was ordered in fall of 2023 with delivery being delayed due to supply chain issues. The anticipated delivery for the gear will be March of 2024.

- PRFP to be completed for the purchase of replacement SCBA for the 2024B capital budget year.

  In process. The RFP has been completed and is with the Assistant City Manager for review. The anticipated delivery date for the new SCBA will be early summer of 2024.

The Fire Rescue Department achieved the following additional accomplishments during fiscal year 2023/24:

- Placed into service, one new ambulance, which will eleviate increased maintenance costs due to aging apparatus.
- Hired three new fire recruits.
- Completed a replacement of the fire alarm system and new installion of a fire suppression system at Fire Station 3/City backup data center.
- Completed Draft of Fire Operations and Utilization Study for Council review.

OBJECTIVES

- Implement identified recommendations from the Operations and Utilization study beginning in FY 2024B.
- 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.
- Replace CLWAN system with upgraded LS700.
- Continue the Implemention of Blue Card certification for all Fire Rescue members to enhance our incident management system.
- Install and migrate our current policy and procedures into the Lexipol Policy System.
- Purchase replacement SCBA for all apparatus positions.

- Continue to recruit and hire new members to fill our current vacant positions to eleviate staffing and overtime issues.
- Create a 5 year strategic plan to incorporate the outcomes of the Operations and Utilization Study and move towards the CPSE accreditation model.
- Migrate daily scheduling and operations to new First Due fire rescue software program.

ANNUAL BUDGET

Account	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
54110. Wages-Full Time Employees	$ 7,355,376	$ 7,073,446	$ 7,157,060	$ 7,797,742	$ 7,348,934	$ 5,755,626	$ (2,042,116)	-26.2%
54115. Wages-Part Time Employees	22,514	32,713	32,238	39,304	11,121	-	(39,304)	-100.0%
54150. Wages-Overtime	440,303	788,851	1,193,214	600,710	1,352,120	737,000	136,290	22.7%
54200. Group Insurance	1,389,995	1,455,422	1,533,297	1,565,099	1,565,099	1,129,225	(435,874)	-27.8%
Personnel Services	9,208,188	9,350,432	9,915,808	10,002,855	10,277,274	7,621,851	(2,381,004)	-23.8%
55010. Professional Services	461,773	505,511	544,269	530,000	530,000	361,850	(168,150)	-31.7%
55040. Annual Audit Services	4,486	4,543	4,679	4,819	4,819	4,964	145	3.0%
55140. Publishing Services	800	1,133	100	1,000	900	750	(250)	-25.0%
55160. Postage & Freight	1,213	1,531	1,173	1,500	1,800	1,000	(500)	-33.3%
55200. Training	22,696	26,439	34,047	67,170	37,750	49,320	(17,850)	-26.6%
55220. Dues and Subscriptions	17,475	32,419	48,073	51,316	48,381	40,297	(11,019)	-21.5%
55240. Insurance and Bonding Services	335,934	312,810	387,700	470,188	372,580	313,460	(156,728)	-33.3%
55260. Utilities	43,186	3,372	4,419	23,185	4,500	3,500	(19,685)	-84.9%
55300. Maintenance Services-Buildings & Offices	75,184	40,681	33,147	57,600	54,002	46,100	(11,500)	-20.0%
55310. Examinations	26,180	23,712	34,906	25,647	25,500	8,000	(17,647)	-68.8%
55320. Maintenance Services-Operating Equip.	47,809	40,111	47,505	72,150	66,735	42,950	(29,200)	-40.5%
55340. Maintenance Services-Office Equipment	530	886	1,332	800	800	550	(250)	-31.3%
55360. Radio Equipment Services	148,874	173,214	197,528	209,285	208,035	145,200	(64,085)	-30.6%
Contractual Services	1,186,140	1,166,362	1,338,878	1,514,660	1,355,802	1,017,941	(496,719)	-32.8%
56000. Office Supplies	6,982	3,431	7,868	7,250	5,450	5,200	(2,050)	-28.3%
56020. Cleaning Supplies	2,941	2,639	3,815	7,500	4,100	4,625	(2,875)	-38.3%
56040. Motor Fuel & Lubricants	41,120	75,140	96,179	95,000	86,375	63,650	(31,350)	-33.0%
56050. Computer Hardware & Software	19,124	12,837	9,855	24,425	22,960	10,050	(14,375)	-58.9%
56060. Small Tools and Equipment	33,130	46,986	61,907	50,775	71,700	69,600	18,825	37.1%
56070. Automotive Supplies	81,551	88,637	88,277	105,480	105,480	79,505	(25,975)	-24.6%
56120. Clothing	61,425	49,689	41,031	93,475	93,475	102,155	8,680	9.3%
58900. Miscellaneous	1,725	125	80	-	-	-	-	N/A
Materials & Supplies	247,997	279,483	309,011	383,905	389,540	334,785	(49,120)	-12.8%
80115. Corona Virus	81,970	31,256	-	-	-	-	-	N/A
Total - Fire Rescue	$ 10,724,295	$10,827,533	$11,563,698	$11,901,420	12,022,616	8,974,577	($2,926,843)	-24.6%

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 City of Crystal Lake is transitioning from a May to April fiscal year to a January to December fiscal year. Fiscal Year 2024B is only inclusive of 8 months in order to bridge the transitional period. As a result of the shortened fiscal year, many budgetary line items have significant variances, making year-over-year comparisons challenging.
- The increase in Small Tools and Equipment is reflective of the increased costs in medical supplies and equipment and the increased call volume.
- An increase is Clothing represents an increase in gear and clothing costs and to outfit new staff.

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2024B

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 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
REVENUES								
41210. Motor Fuel Tax - IL	$ 1,535,415	$ 1,677,201	$ 1,650,147	$ 1,680,249	$ 1,791,202	$ 1,259,502	$ (420,747)	-25.0%
41700. Grant Proceeds - State of IL								
IDOT (IL 176/Oak Traffic Signal)	-	-	-	165,000	-	-	(165,000)	-100.0%
IDOT LED Traffic Signal Upgrade	-	-	-	15,000	-	-	(15,000)	-100.0%
Rebuild Illinois Funds	1,340,207	895,041	447,521	-	-	-	-	N/A
47010. Interest Income	47,995	28,528	111,497	20,000	75,000	30,000	10,000	50.0%
47990. Unrealized Gain/Loss on Invest	(24,598)	(302,386)	(60,426)	-	-	-	-	N/A
48950. Reimbursements	51,550	2,010	72,629	49,035	1,111	-	(49,035)	-100.0%
Total Revenues	2,950,569	2,300,394	2,221,367	1,929,284	1,867,313	1,289,502	(639,782)	-33.2%
EXPENDITURES								
Public Works	702,175	507,460	725,630	960,500	808,198	449,000	(511,500)	-53.3%
Total Expenditures	702,175	507,460	725,630	960,500	808,198	449,000	(511,500)	-53.3%
Revenues Over (Under) Expenditures	2,248,393	1,792,934	1,495,737	968,784	1,059,115	840,502		
OTHER FINANCING SOURCES (USES)								
Transfer Out								
Capital Replacement Fund	(336,554)	(1,433,650)	(1,901,463)	(6,335,832)	(3,339,429)	(6,255,599)		
Total Other Financing Sources (Uses)	(336,554)	(1,433,650)	(1,901,463)	(6,335,832)	(3,339,429)	(6,255,599)		
Net Change in Fund Balance	1,911,839	359,285	(405,727)	(5,367,048)	(2,280,314)	(5,415,097)		
Beginning Fund Balance	6,251,939	8,163,778	8,523,063	8,117,336	8,117,336	5,837,022		
Ending Fund Balance	8,163,778	8,523,063	8,117,336	2,750,288	5,837,022	421,925		
Restricted or Assigned Fund Balance	(8,163,778)	(8,523,063)	(8,117,336)	(2,750,288)	(5,837,022)	(421,925)		
Available Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -		

ANNUAL BUDGET

Account	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
55010. Professional Services	$ 6,101	$ 7,543	$ 7,258	$ 57,500	$ 57,380	$ 53,800	$ (3,700)	-6.4%
55330. Traffic Signal Maintenance Serv.	59,353	64,202	230,826	115,000	115,000	69,000	(46,000)	-40.0%
55410. Street Lights Services	42,045	26,807	38,304	55,000	55,000	33,000	(22,000)	-40.0%
Contractual Services	107,499	98,552	276,388	227,500	227,380	155,800	(71,700)	-31.5%
56160. Salt	594,676	408,908	449,242	733,000	580,818	293,200	(439,800)	-60.0%
Materials & Supplies	594,676	408,908	449,242	733,000	580,818	293,200	(439,800)	-60.0%
57080. Capital - Streets	-	-	-	-	-	-	-	N/A
57120. Capital - Land	-	-	-	-	-	-	-	N/A
Capital Outlay	-	-	-	-	-	-	-	N/A
Total Engineering MFT	$ 702,175	$ 507,460	$ 725,630	$ 960,500	$ 808,198	$ 449,000	$ (511,500)	-53.3%

ACCOUNT INFORMATION

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

- The fiscal year 2024B transfer to the Capital and Equipment Replacement Fund provides funding for the following:
  - Dole Avenue reconstruction
  - Cog Circle reconstruction
  - Intersection improvements at Three Oaks Road, Lutter Drive and Sands Road
  - Oak Street Traffic signal replacement
  - Oak Street pedestrian improvements
  - Pedestrian enhancement at Pingree Road & Grandview Drive
  - Pedestrian connections to the Prairie Trail project
  - Annual resurfacing program

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 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
REVENUES								
40060. Property Tax - Streets	$ 430,259	$ 440,828	$ 453,010	$ 453,000	$ 484,460	$ 450,000	$ (3,000)	-0.7%
42010. Vehicle Licenses	178,874	164,003	148,388	170,000	154,000	-	(170,000)	-100.0%
47010. Interest Income	103	124	161	100	180	160	60	60.0%
48950. Reimbursements	-	1,045	-	-	561	-	-	N/A
48990. Miscellaneous Income	-	-	6,279	-	5,400	-	-	N/A
Total Revenues	609,236	606,001	607,838	623,100	644,601	450,160	(172,940)	-27.8%
EXPENDITURES								
Administration	52,671	39,737	46,466	50,750	44,682	-	(50,750)	-100.0%
Total Expenditures	52,671	39,737	46,466	50,750	44,682	-	(50,750)	-100.0%
Revenues Over (Under) Expenditures	556,564	566,263	561,372	572,350	599,919	450,160		
OTHER FINANCING SOURCES (USES)								
Transfer Out								
Capital Replacement Fund	(533,530)	(556,520)	(551,220)	(572,350)	(669,877)	(450,160)		
Total Other Financing Sources (Uses)	(533,530)	(556,520)	(551,220)	(572,350)	(669,877)	(450,160)		
Net Change in Fund Balance	23,034	9,743	10,152	-	(69,958)	-		
Beginning Fund Balance	27,029	50,063	59,806	-	69,958	0		
Ending Fund Balance	50,063	59,806	69,958	-	0	0		
Restricted or Assigned Fund Balance	(50,063)	(59,806)	(69,958)	-	(0)	(0)		
Available Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -		

ANNUAL BUDGET

Account	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
55010. Professional Services	$ 35,444	$ 30,279	$ 27,276	$ 30,050	$ 27,339	$ -	$ (30,050)	-100.0%
55160. Postage & Freight	13,009	8,774	8,881	15,500	12,801	-	(15,500)	-100.0%
Contractual Services	48,452	39,053	36,156	45,550	40,140	-	(45,550)	-100.0%
56950. Stationery and Printing	4,219	684	10,310	5,200	4,542	-	(5,200)	-100.0%
Materials & Supplies	4,219	684	10,310	5,200	4,542	-	(5,200)	-100.0%
Total - Administration	$ 52,671	$ 39,737	$ 46,466	$ 50,750	$ 44,682	$ -	$ (50,750)	-100.0%

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.

- The FY 2024B budget anticipates the discontinuation of the City's vehicle licenses.
- The fiscal year 2024B 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 enhancements.

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 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
REVENUES								
40070. Property Tax - Crossing Guards	$ 54,907	$ 54,904	$ 54,946	$ 71,900	$ 71,815	$ 75,966	$ 4,066	5.7%
47010. Interest Income	131	150	142	100	100	100	-	0.0%
48950. Reimbursements	30,821	63,542	61,696	71,900	69,308	43,176	(28,724)	-39.9%
Total Revenues	85,859	118,596	116,783	143,900	141,223	119,242	(24,658)	-17.1%
EXPENDITURES								
Police Department	61,641	127,084	123,391	143,799	138,615	86,352	(57,447)	-39.9%
Total Expenditures	61,641	127,084	123,391	143,799	138,615	86,352	(57,447)	-39.9%
Net Change in Fund Balance	24,217	(8,489)	(6,608)	101	2,608	32,890		
Beginning Fund Balance	102,862	127,079	118,590	106,378	111,982	114,590		
Ending Fund Balance	127,079	118,590	111,982	106,479	114,590	147,480		
Restricted or Assigned Fund Balance	(127,079)	(118,590)	(111,982)	(106,479)	(114,590)	(147,480)		
Available Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -		

ANNUAL BUDGET

Account	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
55010. Professional Services	$ 61,641	$ 127,084	$ 123,391	$ 143,799	$ 138,615	$ 86,352	$ (57,447)	-39.9%
Contractual Services	61,641	127,084	123,391	143,799	138,615	86,352	(57,447)	-39.9%
Total - Police Department	$ 61,641	$ 127,084	$ 123,391	$ 143,799	$ 138,615	$ 86,352	$ (57,447)	-39.9%

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 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
REVENUES								
40080. Property Tax- IMRF	$ 848,502	$ 739,056	$ 741,502	$ 772,510	$ 771,550	$ 795,686	$ 23,176	3.0%
40090. Property Tax - FICA	723,730	442,030	345,463	500,000	499,388	515,013	15,013	3.0%
47010. Interest Income	1,986	1,934	1,637	2,000	1,000	1,000	(1,000)	-50.0%
Total Revenues	1,574,218	1,183,020	1,088,601	1,274,510	1,271,938	1,311,699	37,189	2.9%
EXPENDITURES								
City Administration	1,506,482	1,510,738	1,436,179	1,526,472	1,410,932	1,107,978	(418,494)	-27.4%
Total Expenditures	1,506,482	1,510,738	1,436,179	1,526,472	1,410,932	1,107,978	(418,494)	-27.4%
Net Change in Fund Balance	67,736	(327,718)	(347,578)	(251,962)	(138,994)	203,721		
Beginning Fund Balance	1,752,584	1,820,320	1,492,602	1,137,259	1,145,024	1,006,030		
Ending Fund Balance	1,820,320	1,492,602	1,145,024	885,297	1,006,030	1,209,751		
Restricted or Assigned Fund Balance	(1,820,320)	(1,492,602)	(1,145,024)	(885,297)	(1,006,030)	(1,209,751)		
Available Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -		

ANNUAL BUDGET

Account	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
54301. Employer's FICA	$ 659,386	$ 684,816	$ 707,947	$ 820,123	$ 750,281	$ 596,309	$ (223,814)	-27.3%
54302. Employer's IMRF	847,096	825,922	728,232	706,349	660,651	511,669	(194,680)	-27.6%
Personnel Services	1,506,482	1,510,738	1,436,179	1,526,472	1,410,932	1,107,978	(418,494)	-27.4%
Total - City Administration	$ 1,506,482	$ 1,510,738	$ 1,436,179	$ 1,526,472	$ 1,410,932	$ 1,107,978	$ (418,494)	-27.4%

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 2024 is 9.65%.

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 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
REVENUES								
4XXXX. Employee Contributions	$ 659,864	$ 679,586	$ 700,188	$ 705,300	$ 660,359	$ 477,890	$ (227,410)	-32.2%
4XXXX. Cobra, Retiree Contributions	236,860	314,158	353,307	396,948	417,692	301,282	(95,666)	-24.1%
47010. Interest Earnings	164	444	882	500	907	600	100	20.0%
48950. Reimbursements								
Wellness Program	32,390	16,250	19,510	24,500	16,640	25,200	700	2.9%
48990. Miscellaneous Income	144,101	67,214	(96,448)	-	7,757	-	-	N/A
4XXXX. Internal Service Charges								
General Fund	2,363,342	2,392,142	2,519,493	2,414,775	2,414,775	1,648,861	(765,914)	-31.7%
Wellness / Admin Fees				10,620	10,620	2,724	(7,896)	-74.3%
Fire Rescue Fund	1,389,995	1,455,422	1,533,297	1,559,635	1,559,635	1,127,796	(431,839)	-27.7%
Wellness / Admin Fees				5,464	5,464	1,429	(4,035)	-73.8%
Water & Sewer Fund	686,304	671,401	732,749	711,448	711,448	446,422	(265,026)	-37.3%
Wellness / Admin Fees				2,616	2,616	648	(1,968)	-75.2%
Library	429,939	454,703	456,474	472,025	472,025	300,791	(171,234)	-36.3%
Total Revenues	5,942,959	6,051,320	6,219,452	6,303,831	6,279,938	4,333,643	(1,970,188)	-31.3%
EXPENDITURES								
City Administration	5,535,906	5,707,443	5,794,258	6,293,851	5,759,552	4,333,481	(1,960,370)	-31.1%
Total Expenditures	5,535,906	5,707,443	5,794,258	6,293,851	5,759,552	4,333,481	(1,960,370)	-31.1%
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	407,053	343,877	425,194	9,980	520,386	162		

ANNUAL BUDGET SUMMARY (CONTINUED)

Account	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
REVENUES								
Total Revenues	5,942,959	6,051,320	6,219,452	6,303,831	6,279,938	4,333,643	(1,970,188)	-31.3%
EXPENDITURES								
Total Expenditures	5,535,906	5,707,443	5,794,258	6,293,851	5,759,552	4,333,481	(1,960,370)	-31.1%
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	407,053	343,877	425,194	9,980	520,386	162		
OTHER FINANCING SOURCES (USES)								
Transfer In								
General Fund	256,305	-	-	-	-	-		
Total Other Financing Sources (Uses)	256,305	-	-	-	-	-		
Net Change in Fund Balance	663,358	343,877	425,194	9,980	520,386	162		
Beginning Fund Balance	-	663,358	1,007,235	1,432,430	1,432,430	1,952,816		
Ending Fund Balance	663,358	1,007,235	1,432,430	1,442,410	1,952,816	1,952,978		
Restricted or Assigned Fund Balance	(394,977)	(452,739)	(402,000)	(454,000)	(402,000)	(454,000)		
Available Fund Balance	$ 268,381	$ 554,496	$ 1,030,430	$ 988,410	$ 1,550,816	$ 1,498,978		

ANNUAL BUDGET

Account	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
54200. Group Insurance	$ 5,507,971	$ 5,698,902	$ 5,773,606	$ 6,250,851	$ 5,742,348	$ 4,303,481	$ (1,947,370)	-31.2%
Personnel Services	5,507,971	5,698,902	5,773,606	6,250,851	5,742,348	4,303,481	(1,947,370)	-31.2%
55010. Professional Services	11,265	8,541	7,137	13,000	4,969	10,000	(3,000)	-23.1%
55310. Examinations	16,670	-	13,515	30,000	12,235	20,000	(10,000)	-33.3%
Contractual Services	27,935	8,541	20,652	43,000	17,204	30,000	(13,000)	-30.2%
Total - City Administration	$ 5,535,906	$ 5,707,443	$ 5,794,258	$ 6,293,851	$ 5,759,552	$ 4,333,481	$ (1,960,370)	-31.1%

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.

- Premiums for employee PPO health plans decreased and premiums for employee HMO health plans and the dental plans increased.
- 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 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
REVENUES								
41810. DUI Fines	$ 26,746	$ 27,397	$ 32,943	$ 24,000	$ 30,000	$ 20,000	$ (4,000)	-17%
41820. Vehicle Fines	575	160	140	2,000	550	200	(1,800)	-90%
41830. Electronic Citations	2,370	2,912	4,126	2,500	5,500	2,740	240	10%
41845. DEA (Federal Sharing)	30,639	125	13,482	10,000	16,250	10,000	-	0%
41850. Drug Fines	3,389	4,847	2,495	3,000	5,000	2,400	(600)	0%
41860. Forfeited Funds	6,877	10,848	21,956	4,000	31,102	10,000	6,000	150%
41865. National Opioid Settlement	-	-	75,622	-	13,678	-	-	0%
43870. State Sharing Cannabis Tax	42,767	64,490	62,512	60,000	60,000	40,000	(20,000)	-33%
48840. Donations-Police Activities	500	-	-	500	-	-	(500)	0%
Total Revenues	113,863	110,778	213,276	106,000	162,080	85,340	(20,660)	-19%
EXPENDITURES								
51810. DUI Fines	-	-	-	88,480	32,032	82,320	(6,160)	0%
51830. Electronic Citations	-	-	-	1,000	1,000	1,000	-	0%
51840. Donations-Police Activities	-	946	-	2,800	6,800	2,800	-	0%
51845. DEA (Federal Sharing)	650	1,476	1,938	33,700	26,000	7,000	(26,700)	-79%
51850. Drug Fines	-	3,397	5,202	3,600	3,800	3,600	-	0%
51860. Forfeited Funds	-	1,508	1,665	9,800	6,300	9,800	-	0%
51865. National Opioid Settlement	-	-	-	25,617	35,000	-	(25,617)	0%
51870. State Sharing Cannabis Tax	-	-	-	-	-	-	-	N/A
Total Expenditures	650	7,326	8,805	164,997	110,932	106,520	(58,477)	-35%
Net Change in Fund Balance	113,213	103,453	204,471	(58,997)	51,148	(21,180)		

ANNUAL BUDGET SUMMARY (CONTINUED)

Account	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
REVENUES								
Total Revenues	113,863	110,778	213,276	106,000	162,080	85,340	(20,660)	-19%
EXPENDITURES								
Total Expenditures	650	7,326	8,805	164,997	110,932	106,520	(58,477)	-35%
Net Change in Fund Balance	113,213	103,453	204,471	(58,997)	51,148	(21,180)		
Beginning Fund Balance	281,583	394,796	498,249	586,904	702,720	753,868		
Restricted Fund Balance								
35710. DUI Fines	67,021	94,418	127,362	41,773	125,330	63,010		
35715. Drug Fines	25,427	26,877	24,170	25,401	25,370	24,170		
35720. Vehicle Fines	30,026	30,186	30,326	32,853	30,876	31,076		
35725. Forfeited Funds	58,804	68,144	88,435	69,910	113,237	113,437		
35730. Electronic Citations	25,456	28,367	32,493	40,549	36,993	38,733		
35775. Police Activities	8,394	7,449	7,449	4,850	649	(2,151)		
35785. DEA (Federal Sharing)	124,838	123,488	135,031	65,027	125,281	128,281		
35870. State Cannabis Tax	54,829	119,319	181,831	247,544	241,831	281,831		
35875. National Opioid Settlement	-	-	75,622	-	54,300	54,300		
Total Restricted Fund Balance	394,796	498,249	702,720	527,907	753,868	732,688		
Available Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -		

ACCOUNT INFORMATION

Budgeted in the Restricted Police Fund for fiscal year 2024B 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 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
REVENUES								
41600. Foreign Fire Insurance Tax	$ -	$ -	$ -	$ -	$ -	$ -	$ -	N/A
47010. Interest Income	255	36	17	-	-	-	-	N/A
Total Revenues	255	36	17	-	-	-	-	N/A
EXPENDITURES								
Foreign Fire Insurance Board	604	491	35,129	-	-	-	-	N/A
Total Expenditures	604	491	35,129	-	-	-	-	N/A
Revenues Over (Under) Expenditures	(349)	(456)	(35,112)	-	-	-		
OTHER FINANCING SOURCES (USES)								
Transfer to Capital Reserve Fund	-	(240,755)	-	-	-	-		
Total Other Financing Sources (Uses)	-	(240,755)	-	-	-	-		
Net Change in Fund Balance	(349)	(241,211)	(35,112)	-	-	-		
Beginning Fund Balance	276,672	276,322	35,112	-	-	-		
Ending Fund Balance	276,322	35,112	-	-	-	-		
Restricted or Assigned Fund Balance	(276,322)	(35,112)	-	-	-	-		
Available Fund Balance	$ -	$ -	$ 0	$ -	$ -	$ -		

ANNUAL BUDGET

Account	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
55030. Legal Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	N/A
55240. Insurance and Bonding Services	100	-	-	-	-	-	-	N/A
55260. Utilities	425	-	-	-	-	-	-	N/A
Contractual Services	525	-	-	-	-	-	-	N/A
56050. Computer Hardware & Softwar	-	-	-	-	-	-	-	N/A
56060. Small Tools and Equipment	79	491	400	-	-	-	-	N/A
56060. Operating Supplies	-	-	-	-	-	-	-	N/A
58900. Miscellaneous	-	-	34,729	-	-	-	-	N/A
Materials & Supplies	79	491	35,129	-	-	-	-	N/A
Total - Foreign Fire Insurance Board	$ 604	$ 491	$ 35,129	$ -	$ -	$ -	$ -	N/A

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, 2023, the plan fiduciary net position as a percentage of the total pension liability, was 61.15%. The tax levy passed in December 2023 is intended to fund the 2024B budget.

ANNUAL BUDGET SUMMARY

Account	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
REVENUES								
40030. Employer Contribution	$ 2,685,733	$ 2,930,906	$ 3,481,415	$ 3,481,415	$ 3,477,923	$ 3,612,536	$ 131,121	3.8%
47010. Interest Income	11,248,739	(2,573,309)	770,731	1,100,000	2,250,000	1,100,000	-	0.0%
48790. Employee Contribution	798,533	1,030,717	1,088,129	730,007	724,253	512,217	(217,790)	-29.8%
48990. Miscellaneous	-	100	100	-	-	-	-	N/A
Total Revenues	14,733,005	1,388,414	5,340,374	5,311,422	6,452,176	5,224,753	(86,669)	-1.6%
EXPENDITURES								
Police Pension Board	3,443,003	4,086,722	4,100,678	4,236,784	4,025,620	3,108,284	(1,128,500)	-26.6%
Total Expenditures	3,443,003	4,086,722	4,100,678	4,236,784	4,025,620	3,108,284	(1,128,500)	-26.6%
Net Change in Fund Balance	11,290,002	(2,698,308)	1,239,697	1,074,638	2,426,556	2,116,469		
Beginning Fund Balance	39,455,975	50,745,977	48,047,669	47,203,657	49,287,365	51,713,921		
Ending Fund Balance	50,745,977	48,047,669	49,287,365	48,278,295	51,713,921	53,830,390		
Restricted or Assigned Fund Balance	(50,745,977)	(48,047,669)	(49,287,365)	(48,278,295)	(51,713,921)	(53,830,390)		
Available Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -		

ANNUAL BUDGET

Account	Fiscal 2021 Actuals	Fiscal 2022 Actuals	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
54195. Pension Payments	$ 3,228,925	$ 3,850,144	$ 3,968,584	$ 4,098,584	$ 3,941,122	$ 3,030,864	$ (1,067,720)	-26.1%
Personnel Services	3,228,925	3,850,144	3,968,584	4,098,584	3,941,122	3,030,864	(1,067,720)	-26.1%
55010. Professional Services	192,709	215,218	72,839	110,000	60,180	49,670	(60,330)	-54.8%
55030. Legal Services	5,167	6,005	7,106	10,000	7,000	10,000	-	0.0%
55200. Training	800	-	275	1,000	1,000	1,000	-	0.0%
55220. Dues and Subscriptions	795	795	795	1,000	795	1,000	-	0.0%
55240. Insurance and Bonding Service	6,607	6,669	6,725	7,200	7,523	7,750	550	7.6%
55630. State Filing Fee	8,000	7,891	8,000	9,000	8,000	8,000	(1,000)	-11.1%
55700. IFA Loan Repayment	-	-	36,329					
Contractual Services	214,078	236,579	132,069	138,200	84,498	77,420	(60,780)	-44.0%
58900. Miscellaneous	-	-	24	-	-	-	-	N/A
Total - Police Pension Board	$ 3,443,003	$ 4,086,722	$ 4,100,678	$ 4,236,784	$ 4,025,620	$ 3,108,284	$ (1,128,500)	-26.6%

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, 2023, the plan fiduciary net position as a percentage of the total pension liability, was 80.26%. The tax levy passed in December 2023 is intended to fund the 2024B budget.

ANNUAL BUDGET SUMMARY

Account	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
REVENUES								
40030. Employer Contribution	$ 1,878,976	$ 2,023,991	$ 2,285,797	$ 2,285,632	$ 2,283,285	$ 2,285,640	$ 8	0.0%
47010. Interest Income	11,322,547	(3,129,518)	552,341	1,100,000	1,921,000	1,100,000	-	0.0%
48970. Employee Contribution	666,374	645,544	620,325	692,228	640,416	482,950	(209,278)	-30.2%
48990. Miscellaneous	-	-	-	-	-	-	-	0.0%
Total Revenues	13,867,897	(459,983)	3,458,463	4,077,860	4,844,701	3,868,590	(209,270)	-5.1%
EXPENDITURES								
Firefighters' Pension Board	1,786,664	2,119,168	2,336,029	2,572,275	2,645,307	1,978,615	(593,660)	-23.1%
Total Expenditures	1,786,664	2,119,168	2,336,029	2,572,275	2,645,307	1,978,615	(593,660)	-23.1%
Net Change in Fund Balance	12,081,233	(2,579,151)	1,122,434	1,505,585	2,199,394	1,889,975		
Beginning Fund Balance	40,160,833	52,242,066	49,662,915	49,139,310	50,785,349	52,984,743		
Ending Fund Balance	52,242,066	49,662,915	50,785,349	50,644,895	52,984,743	54,874,718		
Restricted or Assigned Fund Balance	(52,242,066)	(49,662,915)	(50,785,349)	(50,644,895)	(52,984,743)	(54,874,718)		
Available Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -		

ANNUAL BUDGET

Account	Fiscal 2021 Actuals	Fiscal 2022 Actuals	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
54195. Pension Payments	$ 1,575,630	$ 1,974,968	$ 2,236,078	$ 2,394,275	$ 2,531,086	$ 1,889,115	$ (505,160)	-21.1%
Personnel Services	1,575,630	1,974,968	2,236,078	2,394,275	2,531,086	1,889,115	(505,160)	-21.1%
55010. Professional Services	193,203	115,844	86,146	150,000	80,676	61,500	(88,500)	-59.0%
55030. Legal Services	3,140	12,431	5,823	10,000	16,750	10,000	-	0.0%
55200. Training	1,100	1,420	1,392	2,000	2,000	2,000	-	0.0%
55220. Dues and Subscriptions	265	795	795	1,000	1,000	1,000	-	0.0%
55240. Insurance and Bonding Services	5,615	5,710	5,795	7,000	5,795	7,000	-	0.0%
55630. State Filing Fee	7,711	8,000	-	8,000	8,000	8,000	-	0.0%
Contractual Services	211,034	144,200	99,951	178,000	114,221	89,500	(88,500)	-49.7%
Total - Firefighters Pension Board	$ 1,786,664	$ 2,119,168	$ 2,336,029	$ 2,572,275	$ 2,645,307	$ 1,978,615	$ (593,660)	-23.1%

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 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
REVENUES								
44300. Police Fines	$ 5,429	$ 45,130	$ 70,135	$ 50,000	$ 60,000	$ 35,000	$ (15,000)	-30.0%
45300. Parking Fees	26,251	61,655	97,168	75,000	100,000	70,000	(5,000)	-6.7%
47010. Interest Income	24	(78)	2	-	25	-	-	N/A
Total Revenues	31,704	106,707	167,305	125,000	160,025	105,000	(20,000)	-16.0%
EXPENDITURES								
Streets	184,893	188,103	176,480	277,949	200,973	151,296	(126,653)	-45.6%
Total Expenditures	184,893	188,103	176,480	277,949	200,973	151,296	(126,653)	-45.6%
Revenues Over (Under) Expenditures	(153,190)	(81,396)	(9,175)	(152,949)	(40,948)	(46,296)		
OTHER FINANCING SOURCES (USES)								
Transfer In								
General Fund	-	107,036	24,981	152,949	40,000	40,000		
Total Other Financing Sources (Uses	-	107,036	24,981	152,949	40,000	40,000		
Net Change in Fund Balance	(153,190)	25,640	15,806	-	(948)	(6,296)		
Beginning Fund Balance	143,673	(9,517)	16,124	-	31,929	30,981		
Ending Fund Balance	(9,517)	16,124	31,929	-	30,981	24,685		
Restricted or Assigned Fund Balance	-	(16,124)	(31,929)	-	(30,981)	(24,685)		
Available Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -		

ANNUAL BUDGET

Account	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
54110. Wages - Full Time Employees	$ 60,686	$ 58,697	$ 59,730	$ 62,112	$ 62,112	$ 45,081	$ (17,031)	-27.4%
54150. Overtime	24,960	24,960	24,960	24,960	24,960	16,640	(8,320)	-33.3%
54200. Group Health Insurance	17,411	24,613	24,943	25,529	25,529	17,198	(8,331)	-32.6%
54301. Employer's Social Security	6,552	6,399	6,478	6,661	6,661	4,722	(1,939)	-29.1%
54302. Employer's IMRF	11,262	11,520	11,662	11,990	11,990	5,957	(6,033)	-50.3%
Personnel Services	120,871	126,189	127,773	131,252	131,252	89,598	(41,654)	-31.7%
55010. Professional Services	29,565	21,125	24,214	73,585	58,312	43,718	(29,867)	-40.6%
55160. Postage & Freight	1,709	320	256	3,248	200	1,000	(2,248)	-69.2%
55260. Utilities	9,435	4,915	4,709	23,040	4,608	-	(23,040)	-100.0%
55320. Operating Equipment Maint.	19,843	27,736	8,400	27,205	-	14,330	(12,875)	-47.3%
55680. Rent - Buildings & Equipment	2,951	6,922	10,450	15,000	4,121	-	(15,000)	-100.0%
Contractual Services	63,503	61,018	48,030	142,078	67,241	59,048	(83,030)	-58.4%
56000. Office Supplies	520	895	678	2,792	2,480	2,650	(142)	-5.1%
56040. Motor Fuel & Lubricants	-	-	-	1,827	-	-	(1,827)	-100.0%
Material & Supplies	520	895	678	4,619	2,480	2,650	(1,969)	-42.6%
Total - Streets	$ 184,893	$ 188,103	$ 176,480	$ 277,949	$ 200,973	$ 151,296	$ (126,653)	-45.6%

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 2024B are funds to provide for parking enforcement activities, lighting, snow and ice control, lawn care and general maintenance. Also reflected in the fiscal year 2024B 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 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
REVENUES								
47010. Interest Income	$ 378	$ 978	$ 1,221	$ 500	$ 750	$ 300	$ (200)	-40.0%
48100. Capital Facility Fees	553,878	199,629	318,683	-	430,000	-	-	N/A
Total Revenues	554,257	200,607	319,904	500	430,750	300	(200)	-40.0%
EXPENDITURES								
Three Oaks Recreation Area	-	-	-	-	-	-	-	N/A
Total Expenditures	-	-	-	-	-	-	-	N/A
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	554,257	200,607	319,904	500	430,750	300		
OTHER FINANCING SOURCES (USES)								
Transfer Out								
Water & Sewer Capital Fund	-	-	-	(1,400,000)	(900,000)	(1,000,000)		
Total Other Financing Sources (Uses	-	-	-	(1,140,000)	(900,000)	(1,000,000)		
Net Change in Fund Balance	554,257	200,607	319,904	(1,139,500)	(469,250)	(999,700)		
Beginning Fund Balance	410,555	964,812	1,165,418	1,140,668	1,485,323	1,016,073		
Ending Fund Balance	964,812	1,165,418	1,485,323	1,168	1,016,073	16,373		
Restricted or Assigned Fund Balance	(964,812)	(1,165,418)	(1,485,323)	(1,168)	(1,016,073)	(16,373)		
Available Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -		

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 $1,000,000. The purpose of this transfer to the Water & Sewer Capital Fund is to assist in the funding of the Three Oaks Water Level Project.

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2024B

GOVERNMENTAL DEBT SERVICE FUND

CRYSTAL HEIGHTS SSA #43

DEBT SERVICE FUND

STATEMENT OF ACTIVITIES

Special Service Area (SSA) #43 was established in 2004 to fund water and sewer service extension for the Crystal Heights subdivision to replace a failing well and septic system. The City issued general obligation bonds, of which $1.5 million was allocated to fund the necessary improvements for this project and established SSA #43 to ensure the City was able to fully recoup the costs of the project. SSA #43 was closed in 2024.

ANNUAL BUDGET SUMMARY

Account	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
REVENUES								
40150. Property Tax	$ 28,607	$ -	$ -	$ -	$ -	$ -	$ -	N/A
47010. Interest Income	219	245	244	-	87	-	-	N/A
48950. Reimbursements	44,806	-	-	-	(4,693)	-	-	N/A
48990. Miscellaneous Income	-	-	-	-	-	-	-	N/A
Total Revenues	73,632	245	244	-	(4,606)	-	-	N/A
EXPENDITURES								
City Administration	8,334	-	-	-	280,770	-	-	N/A
Total Expenditures	8,334	-	-	-	280,770	-	-	N/A
Revenues Over (Under) Expenditures	65,298	245	244	-	(285,376)	-		
OTHER FINANCING SOURCES (USES)								
Transfer Out	-	-	-	-	(106)	-		
Total Other Financing Sources (Uses)	-	-	-	-	(106)	-		
Net Change in Fund Balance	65,298	245	244	-	(285,482)	-		
Beginning Fund Balance	219,695	284,992	285,237	285,690	285,482	-		
Restricted or Assigned Fund Balance	(284,992)	(285,237)	(285,482)	(285,690)	-	-		
Available Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -		

ANNUAL BUDGET

Account	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
58900. Miscellaneous	$ 8,334	$ -	$ -	$ -	$ 280,770	$ -	$ -	N/A
Contractual Services	8,334	-	-	-	280,770	-	-	N/A
58100. Debt Service - Principal	-	-	-	-	-	-	-	N/A
58110. Debt Service - Interest	-	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	-	N/A
Total - City Administration	$ 8,334	$ -	$ -	$ -	$ 280,770	$ -	$ -	N/A

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.

- Preliminary construction estimates exceeded the actual cost of improvements, and the funds received through the participation agreements and the SSA levy have been sufficient to generate a surplus. In accordance with state statute, the refund of the surplus was paid to the current property owners of record for the 43 parcels in the SSA, allocated based on each parcel's share of the overall equalized assessed value (EAV) of the included parcels.

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 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
EXPENDITURES								
City Administration	$ 1,038,229	$ 1,021,347	$1,052,993	$1,023,285	$ 1,022,788	$ 1,003,177	$ (20,108)	-2.0%
Total Expenditures	1,038,229	1,021,347	1,052,993	1,023,285	1,022,788	1,003,177	(20,108)	-2.0%
Revenues Over (Under) Expenditures	(1,038,229)	(1,021,347)	(1,052,993)	(1,023,285)	(1,022,788)	(1,003,177)		
OTHER FINANCING SOURCES (USES)								
Transfer In								
General Fund	972,051	964,510	983,774	952,355	935,099	914,021		
Vulcan Lakes TIF Fund	66,177	56,837	69,219	70,930	87,689	89,156		
Total Other Financing Sources (Uses)	1,038,229	1,021,347	1,052,993	1,023,285	1,022,788	1,003,177		
Net Change in Fund Balance	-	-	-	-	-	-		
Beginning Fund Balance	-	-	-	-	-	-		
Ending Fund Balance	-	-	-	-	-	-		
Restricted or Assigned Fund Balance	-	-	-	-	-	-		
Available Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -		

ANNUAL BUDGET

Account	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
55010. Professional Services	$ 513	$ 503	$ 503	$ 1,000	$ 503	$ 1,000	$ -	0.0%
Contractual Services	513	503	503	1,000	503	1,000	-	0.0%
58100. Debt Service - Principal	563,755	707,780	774,815	781,850	781,850	800,835	18,985	2.4%
58110. Debt Service - Interest	473,961	313,064	277,675	240,435	240,435	201,342	(39,093)	-16.3%
Debt Service	1,037,716	1,020,844	1,052,490	1,022,285	1,022,285	1,002,177	(20,108)	-2.0%
Total - City Administration	$ 1,038,229	$ 1,021,347	$1,052,993	$1,023,285	$ 1,022,788	$ 1,003,177	$ (20,108)	-2.0%

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2024B

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 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
REVENUES								
40175. Property Taxes - TIF	$ 29,556	$ 34,327	$ 38,418	$ 40,000	$ 48,640	$ 50,000	$ 10,000	25.0%
47010. Interest Income	304	262	41	-	40	-	-	N/A
Total Revenues	29,860	34,588	38,459	40,000	48,680	50,000	10,000	25.0%
EXPENDITURES								
Community Development	750	773	796	820	820	844	24	2.9%
Total Expenditures	750	773	796	820	820	844	24	2.9%
OTHER FINANCING SOURCES (USES)								
Transfer Out								
Capital Replacement Fund	(50,200)	(354,629)	-	(39,180)	(85,523)	(49,000)		
Total Other Financing Sources (Uses)	(50,200)	(354,629)	-	(39,180)	(85,523)	(49,000)		
Net Change in Fund Balance	(21,090)	(320,814)	37,663	-	(37,663)	156		
Beginning Fund Balance	341,904	320,814	-	-	37,663	0		
Ending Fund Balance	320,814	-	37,663	-	0	156		
Restricted or Assigned Fund Balance	(320,814)	-	-	-	(0)	(156)		
Available Fund Balance	$ 0	$ -	$ 37,663	$ -	$ -	$ -		

ANNUAL BUDGET

Account	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
55010. Professional Services	$ 750	$ 773	$ 796	$ 820	$ 820	$ 844	$ 24	2.9%
Contractual Services	750	773	796	820	820	844	24	2.9%
Total - Community Development	$ 750	$ 773	$ 796	$ 820	$ 820	$ 844	$ 24	2.9%

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 2024B 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 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
REVENUES								
40175. Property Taxes - TIF	$ 119,360	$ 131,001	$ 132,255	$ 140,000	$ 150,984	$ 152,000	$ 12,000	8.6%
47010. Interest Income	2	5	10	-	35	-	-	0.0%
Total Revenues	119,362	131,006	132,265	140,000	151,019	152,000	12,000	8.6%
EXPENDITURES								
Community Development	750	773	796	820	820	844	24	2.9%
Total Expenditures	750	773	796	820	820	844	24	2.9%
Revenues Over (Under) Expenditures	118,612	130,233	131,469	139,180	150,199	151,156		
OTHER FINANCING SOURCES (USES)								
Transfer Out								
General Fund	(118,612)	(130,233)	(131,469)	(139,180)	(150,199)	(151,156)		
Total Other Financing Sources (Uses)	(118,612)	(130,233)	(131,469)	(119,204)	(150,199)	(151,156)		
Net Change in Fund Balance	-	-	-	-	-	-		
Beginning Fund Balance	-	-	-	-	-	-		
Restricted or Assigned Fund Balance	-	-	-	-	-	-		
Available Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -		

ANNUAL BUDGET

Account	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
55010. Professional Services	$ 750	$ 773	$ 796	$ 820	$ 820	$ 844	$ 24	2.9%
Contractual Services	750	773	796	820	820	844	24	2.9%
Total - Community Development	$ 750	$ 773	$ 796	$ 820	$ 820	$ 844	$ 24	2.9%

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 2024B 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 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
REVENUES								
40175. Property Taxes - TIF	$ 66,919	$ 57,598	$ 70,000	$ 71,750	$ 88,484	$ 90,000	$ 18,250	25.44%
47010. Interest Income	9	11	15	-	25	-	-	N/A
Total Revenues	66,927	57,610	70,015	71,750	88,509	90,000	18,250	25.44%
EXPENDITURES								
Community Development	750	773	796	820	820	844	24	2.93%
Total Expenditures	750	773	796	820	820	844	24	2.93%
Revenues Over (Under) Expenditures	66,177	56,837	69,219	70,930	87,689	89,156		
OTHER FINANCING SOURCES (USES)								
Transfer In								
General Fund	(1)	-	-	-	-	-		
Transfer Out								
Three Oaks Debt Service Fund	(66,177)	(56,837)	(69,219)	(70,930)	(87,689)	(89,156)		
Total Other Financing Sources (Uses)	(66,177)	(56,837)	(69,219)	(70,930)	(87,689)	(89,156)		
Net Change in Fund Balance	-	-	-	-	-	-		
Beginning Fund Balance	-	-	-	-	-	-		
Restricted or Assigned Fund Balance	-	-	-	-	-	-		
Available Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -		

ANNUAL BUDGET

Account	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
55010. Professional Services	$ 750	$ 773	$ 796	$ 820	$ 820	$ 844	$ 24	2.9%
Contractual Services	750	773	796	820	820	844	24	2.9%
Total - Community Development	$ 750	$ 773	$ 796	$ 820	$ 820	$ 844	$ 24	2.9%

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 2024B 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 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
REVENUES								
40175. Property Taxes - TIF	$ -	$ -	$ -	$ -	$ 32,095	$ 20,000	$ 20,000	N/A
47010. Interest Income	-	-	(1)	-	5	-	-	N/A
Total Revenues	-	-	(1)	-	32,100	20,000	20,000	N/A
EXPENDITURES								
Community Development	-	95,214	85,976	45,000	35,820	20,844	(24,156)	-53.7%
Total Expenditures	-	95,214	85,976	45,000	35,820	20,844	(24,156)	-53.7%
Revenues Over (Under) Expenditures	-	(95,214)	(85,977)	(45,000)	(3,720)	(844)		
OTHER FINANCING SOURCES (USES)								
Transfer In	-	-	-	-	-	-		
Transfer Out	-	-	-	-	-	-		
Total Other Financing Sources (Uses)	-	-	-	-	-	-		
Net Change in Fund Balance	-	(95,214)	(85,977)	(45,000)	(3,720)	(844)		
Beginning Fund Balance	-	-	(95,214)	(201,735)	(181,191)	(184,911)		
Restricted or Assigned Fund Balance	-	-	-	-	-	-		
Available Fund Balance	$ -	$ (95,214)	$ (181,191)	$ (246,735)	$ (184,911)	$ (185,755)		

ANNUAL BUDGET

Account	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	$ Change	% Change
55010. Professional Services	$ -	$ 95,214	$ 85,976	$ 45,000	$ 35,820	$ 15,844	$ (29,156)	-64.8%
Contractual Services	-	95,214	85,976	45,000	35,820	15,844	(29,156)	-64.8%
58100. Debt Service - Principal	-	-	-	-	-	5,000	5,000	N/A
58200. Debt Service - Interest	-	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	5,000	5,000	N/A
Total - Community Development	$ -	$ 95,214	$ 85,976	$ 45,000	$ 35,820	$ 20,844	$ (24,156)	-53.7%

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 2024B are for legal services related to the creation of the TIF and developer note payments.

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2024B

CAPITAL REPLACEMENT FUNDS

CAPITAL 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 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget
REVENUES						
42060. Video Gaming License	$ 45,300	$ 54,725	$ 65,760	$ 60,000	$ 80,000	$ 65,000
43060. Video Gaming Tax	91,802	187,164	207,545	208,567	226,432	152,860
41700. Grant Proceeds - State of IL						
IDOT Traffic Signal LED Replacement	-	-	-	-	-	15,000
IDOT Traffic Signal/Ped 176/Oak	-	-	-	-	-	300,000
41800. Grant Proceeds - Federal						
Pedestrian Prairie Trail (Fed STP)	-	-	-	-	-	936,616
40402. Utility Tax - Electricity	848,503	962,321	913,810	-	-	-
40407. Utility Tax - Natural Gas	793,624	797,131	768,517	-	-	-
48950. Reimbursements						
Developer Contributions (Congress/Exchange Roun	-	-	-	4,480	-	-
Developer Contributions (Three Oaks/Sands/Lutte	-	-	-	-	-	71,093
McHenry County (US 14/Virginia)	-	1,432	-	-	-	-
McHenry County (Pedestrian P.Trail)		-	-	49,035	-	151,584
Mercy (Three Oaks/Sands/Lutter)	-	-	-	-	-	84,349
Mercy (Central Park/Lutter)	-	-	-	43,050	-	-
Metra (Congress Parkway Improvements)	-	-	-	590,650	-	-
Metra (Downtown Station)	-	-	32,585	-	-	-
Township (Pedestrian Oak)	-	-	-	-	-	-
48990. Miscellaneous Income	-	-	-	-	38,026	-
Total Revenues	1,779,229	2,002,773	1,988,217	955,782	344,458	1,776,502
EXPENDITURES						
City Administration	2,288	31,304	108,707	40,000	40,000	20,000
Community Development	35,650	-	-	539,000	432,200	400,000
Engineering	45,710	47,261	399,930	4,612,305	2,086,254	2,846,780
Facility Services	-	-	-	3,564,112	1,890,474	3,858,816
Fire Rescue	518,597	446,618	2,018,555	1,601,975	1,362,913	993,000
Fleet Services	923,600	153,749	835,040	58,799	3,830	40,000
Information Technology	220,100	278,389	543,512	871,200	499,898	506,095
Police	1,251,290	1,117,333	443,699	1,716,883	1,243,993	178,161
Roadway (MFT)	2,897,759	65,363	2,211,371	6,335,832	3,339,429	7,729,892
Roadway (Non-MFT)	2,083,167	1,616,848	1,698,370	2,175,000	2,325,000	2,325,000
Streets	2,265,226	396,402	1,286,263	1,808,297	694,808	20,000
Three Oaks Recreation Area	45,631	40,061	355,518	982,000	697,954	1,196,200
Total Expenditures	10,289,018	4,193,328	9,900,965	24,305,403	14,616,753	20,113,944
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	(8,509,789)	(2,190,556)	(7,912,748)	(23,349,621)	(14,272,295)	(18,337,442)

ANNUAL BUDGET SUMMARY (CONTINUED)

Account	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget
REVENUES						
Total Revenues	1,779,229	2,002,773	1,988,217	955,782	344,458	1,776,502
EXPENDITURES						
Total Expenditures	10,289,018	4,193,328	9,900,965	24,305,403	14,616,753	20,113,944
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	(8,509,789)	(2,190,556)	(7,912,748)	(23,349,621)	(14,272,295)	(18,337,442)
OTHER SOURCES (USES)						
Lease Financing	2,483,808	125,043	157,234	830,563	629,069	-
Transfer In						
General Fund	2,123,621	3,221,778	3,144,506	3,000,000	3,000,000	1,620,000
General Fund Residual	5,250,000	7,000,000	5,700,000	-	3,500,000	-
Fire Rescue Fund	518,597	446,617	-	-	1,362,913	993,000
Road/Vehicle License Fund	533,530	556,520	551,220	572,350	669,877	450,160
Motor Fuel Tax Fund	336,554	1,433,650	1,901,463	6,335,832	3,339,429	6,255,599
Foreign Fire Insurance Fund	-	240,755	-	-	-	-
Main Street TIF Fund	50,200	354,629	-	39,180	85,523	49,000
Transfer Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	11,296,310	13,378,991	11,454,423	10,777,925	12,586,811	9,367,759
Net Change in Fund Balance	2,786,521	11,188,435	3,541,676	(12,571,696)	(1,685,484)	(8,969,683)
Beginning Fund Balance	2,033,008	4,819,529	16,007,964	17,986,077	19,549,640	17,864,156
Ending Fund Balance	4,819,529	16,007,964	19,549,640	5,414,381	17,864,156	8,894,473
Restricted or Assigned Fund Balance	(879,009)	(1,391,815)	(1,139,225)	(28,935)	(607,207)	(28,935)
Available Fund Balance	$ 3,940,520	$ 14,616,149	$ 18,410,415	$ 5,385,446	$ 17,256,949	$ 8,865,538

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 City uses its Capital Improvements Plan (CIP) as a long-term planning document to identify and prioritize the City's anticipated capital needs. Capital items included in the CIP have anticipated costs of at least $20,000 over the next five years and have a useful life of more than one year. Capital items that do not meet criteria for inclusion in the CIP are still budgeted for in the Capital Replacement Fund but are considered immaterial for the purposes of the CIP. For a detailed listing of budgeted items, please see the Capital Improvements Plan Highlights section on page 234.

VEHICLE REPLACEMENT FUND

STATEMENT OF ACTIVITIES

The Vehicle Replacement Fund was established in Fiscal Year 2023/24 and was funded initially from General Fund reserves. The Vehicle Replacement Fund will provide for future replacements of City vehicles.

ANNUAL BUDGET SUMMARY

Account	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget
REVENUES						
47010. Interest Income	$ -	$ -	$ -	$ -	$ -	$ -
48950. Reimbursements	-	-	-	-	-	-
48995. Gain (Loss) on Sale of Assets	-	-	-	-	-	-
48990. Miscellaneous Income	-	-	-	-	-	-
Capital Contribution (Fire Protection District)	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-
EXPENDITURES						
City Administration	-	-	-	-	-	-
Community Development	-	-	-	-	-	-
Engineering	-	-	-	-	-	84,275
Fire Rescue	-	-	-	-	-	237,015
Facilities						2,555
Fleet Services	-	-	-	-	-	50,695
Police	-	-	-	-	-	794,768
Streets	-	-	-	-	-	1,577,691
Total Expenditures	-	-	-	-	-	2,746,999
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	-	-	-	-	-	(2,746,999)
OTHER SOURCES (USES)						
Transfer In						
General Fund	-	-	-	-	3,000,000	1,400,000
Fire Rescue Fund	-	-	-	-	-	237,015
Total Other Financing Sources (Uses)	-	-	-	-	3,000,000	1,637,015
Net Change in Fund Balance	-	-	-	-	3,000,000	(1,109,984)
Beginning Fund Balance	-	-	-	-	-	3,000,000
Ending Fund Balance	-	-	-	-	3,000,000	1,890,016
Restricted or Assigned Fund Balance	-	-	-	-	-	-
Available Fund Balance	$ -	$ -	$ -	$ -	$3,000,000	$1,890,016

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 City uses its Capital Improvements Plan (CIP) as a long-term planning document to identify and prioritize the City's anticipated capital needs. Capital items included in the CIP have anticipated costs of at least $20,000 over the next five years and have a useful life of more than one year. Capital items that do not meet criteria for inclusion in the CIP are still budgeted for in the Vehicle Replacement Fund but are considered immaterial for the purposes of the CIP. For a detailed listing of capital items, please see the Capital Improvements Plan Highlights section on page 234.

WATER AND SEWER CAPITAL 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 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget
REVENUES						
41800. Grant Proceeds - Federal						
ARPA Funds	$ -	$ 315,302	$ 46,220	$ 2,279,815	$ 1,539,924	$ 3,518,670
CDBG - Lift Station #9 Rehabilitation	87,315	-	-	-	-	-
CDBG - Pine/Oriole Land Acqusition	609,019	597,968	33,284	-	-	-
CDBG - College/Union Storm Sewer	-	75,000	-	-	-	-
CDBG - Rain Garden	-	-	17,000	-	-	-
CDBG - Edgewater Drainage Improvemen	-	-	-	-	-	125,000
41900. Grant Proceeds - Other						
ComEd - Rain Garden	-	-	10,000	-	-	-
43402. Utility Tax - Electricity	646,301	646,299	646,301	1,560,890	1,533,484	1,031,750
43407. Utility Tax - Natural Gas	353,699	353,699	353,699	1,142,000	1,033,816	452,518
Total Intergovernmental Revenue	1,696,334	1,988,268	1,106,504	4,982,705	4,107,224	5,127,938
47010. Interest Income	-	(58,450)	99,841	-	160,000	70,000
Total Interest Income	-	(58,450)	99,841	-	160,000	70,000
48950. Reimbursements	22,431	-	-	-	-	-
Crystal Creek Culvert Project	22,431	-	-	-	-	-
Lakewood (Broadway Conflict Manhole)	-	-	-	60,000	46,978	-
North Shore Adjustment	-	-	-	-	15,202	
Nicor (WM Replacement-North Main St)	-	-	(14,042)	-	-	-
48990. Miscellaneous Income	-	-	39,943	-	-	-
Reverse PY Retainage	-	-	434,662	-	-	-
Total Miscellaneous	22,431	-	460,563	60,000	62,180	-
Total Revenues	1,718,765	1,929,818	1,666,908	5,042,705	4,329,404	5,197,938
EXPENDITURES						
PW Admin	760,261	929,216	648,591	4,643,200	1,434,171	6,585,900
Water & Sewer Operations	3,229,288	6,225,507	5,755,207	14,926,696	5,151,028	11,745,953
Wastewater Treatment	1,905,737	1,421,951	1,043,084	4,618,082	1,167,716	2,468,413
Total Expenditures	5,895,286	8,576,674	7,446,882	24,187,978	7,752,915	20,800,266
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	(4,176,521)	(6,646,855)	(5,779,974)	(19,145,273)	(3,423,511)	(15,602,328)

ANNUAL BUDGET SUMMARY (CONTINUED)

Account	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget
REVENUES						
Total Revenues	1,718,765	1,929,818	1,666,908	5,042,705	4,329,404	5,197,938
EXPENDITURES						
Total Expenditures	5,895,286	8,576,674	7,446,882	24,187,978	7,752,915	20,800,266
Revenues Over (Under) Expenditures before Other Financing Sources (Uses)	(4,176,521)	(6,646,855)	(5,779,974)	(19,145,273)	(3,423,511)	(15,602,328)
OTHER FINANCING SOURCES (USES)						
Transfer In						
General Fund						
Three Oaks Water Level Adjustment	-	-	-	2,650,000	-	2,500,000
Lead Service Line Replacement	-	-	-	-	-	700,000
Three Oaks Development Fund	-	-	-	1,400,000	900,000	1,000,000
Water & Sewer Operation Fund	2,532,019	2,783,302	-	4,000,000	2,000,000	2,000,000
Water & Sewer 2019 GO Project Fund	900,161	1,244,510	-	-		-
McCormick Park Water Main	-	-	28,301	-	-	-
UV Disinfect Syst Replace (WWTP #2)	-	-	29,719	735,738	739,200	-
LS #14 Rehabilitation	-	-	-	1,400,000	-	1,700,000
Water & Sewer Debt Fund - 2022 GO						
Dole Avenue WM	-	-	-	717,238	1,031,007	1,575,671
Edgewater Storage	-	-	47,326	80,000	70,000	450,000
Lift Station #16			565,200	-	-	-
Reestablish Crystal Creek	-	-	59,402	350,000	350,000	2,550,000
WTP #2 New Deep Well #19 & Piping	-	-	-	3,909,350	1,539,924	4,186,585
Less: ARPA Funds	-	-	-	(2,595,116)	(1,539,924)	(3,880,192)
Lease Financing	410,891	-	127,021	-	-	-
Loan Proceeds						
WTP #2 Reconstruction	-	3,621,652	3,033,366	1,600,000	754,482	-
WTP #4 New Deep Well #20	-	-	-	800,000	-	-
Lead Service Line Replacement	-	-	-	4,000,000	-	-
Bond Proceeds			-			
Water Meter Replacement Program (Year	-	-	-	200,000	-	1,400,000
Total Other Financing Sources (Uses)	3,843,071	7,649,464	3,890,335	19,247,210	5,844,689	14,182,064
Change in Payables/Receivables	(1,627,629)	3,180,378	2,010,931	-	-	-
Net Change in Cash	(1,961,079)	4,182,986	121,292	101,937	2,421,178	(1,420,264)
Beginning Cash Balance	3,572,261	1,611,182	5,794,168	8,775,123	5,915,460	8,336,638
Ending Cash Balance	$ 1,611,182	$ 5,794,168	$ 5,915,460	$ 8,877,060	$ 8,336,638	$ 6,916,374

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 City uses its Capital Improvements Plan (CIP) as a long-term planning document to identify and prioritize the City's anticipated capital needs. Capital items included in the CIP have anticipated costs of at least $20,000 over the next five years and have a useful life of more than one year. Capital items that do not meet criteria for inclusion in the CIP are still budgeted for in the Water and Sewer Capital Replacement Fund but are considered immaterial for the purposes of the CIP. For a detailed listing of capital items, please see the Capital Improvements Plan Highlights section on page 234.

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		

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2024B

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.

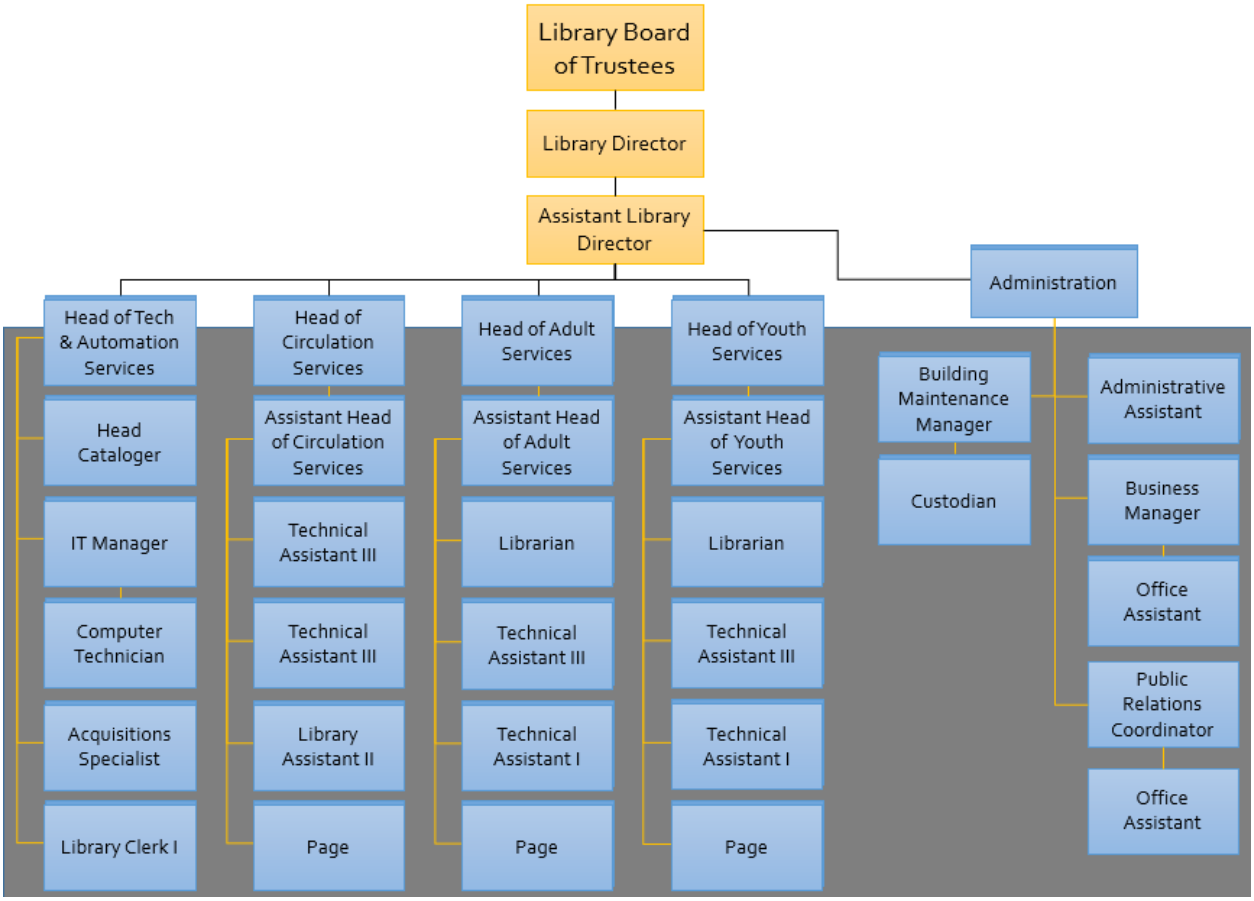
- Understand How to Find, Evaluate and Use Information – Information Fluency

  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 2023 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.

- Partnered with Crystal Lake Park District for summer concert series in parks for children and families, featuring Crystal Lake Strikers, Ralph Covert, and Alina Celeste Band.
- Expanded partnerships with District 47 and District 155 schools and new library programs

- Implement Strategic Plan
  - Planning was completed and approved by the Library Board
    - Strategic Direction 1 – Start Here to Imagine Possibilities
      - Goals
        - Reimagine library spaces to make it easier to use the library, meet the needs of our community, and welcome everyone.
        - Plan for future library spaces and infrastructure
    - Strategic Direction 2 – Inspire Joy and Connection
      - Goals
        - Build strong community relationships
        - Communicate the value of the library
        - Expand our community's horizons and experiences
    - Strategic Direction 3 – Nurture a Vibrant Future
      - Goals
        - Foster a culture of collaboration and job satisfaction
        - Strive for a responsible and stable financial position
- 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 identified the highest priority items from the assessment and used Special Reserve funds to begin addressing them.
  - Library Board working to develop long-term strategy to address capital needs.
  - Secured condenser serving 1984 addition

- Expanded library access to all Crystal Lake elementary and junior high students through Inter-governmental agreement with District 47 schools. The first students were eligible for Student Access Cards in August of 2023.
- Continued partnerships with local organizations, including Crystal Lake Park District, to offer large-scale programs and events.

OBJECTIVES

Calendar Year 2024 Strategic Goals:

- Implement Strategic Plan
    - Strategic Direction 1 – Start Here to Imagine Possibilities
        - Goals
            - Reimagine library spaces to make it easier to use the library, meet the needs of our community, and welcome everyone.
            - Plan for future library spaces and infrastructure
    - Strategic Direction 2 – Inspire Joy and Connection
        - Goals
            - Build strong community relationships
            - Communicate the value of the library
            - Expand our community's horizons and experiences
    - Strategic Direction 3 – Nurture a Vibrant Future
        - Goals
            - Foster a culture of collaboration and job satisfaction
            - Strive for a responsible and stable financial position
- 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.

LIBRARY ANNUAL BUDGET SUMMARY

	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Working Budget	Fiscal 2024 Estimate	Fiscal 2024B Working Budget	$ Change	% Change
REVENUES								
Library Operations Fund	$ 4,269,388	$ 4,278,735	$ 4,465,432	$ 4,607,006	$ 4,607,006	$ 4,791,080	$ 184,074	4.0%
Construction & Repair Fund	212,539	168,524	220,024	144,145	144,145	144,645	500	0.3%
Ames Fund	4,874	229	875	-	-	-	-	N/A
Gift & Memorial Fund	2,276	7,115	5,679	51,050	51,050	45,000	(6,050)	-11.9%
Working Cash Fund	167	21	1,471	-	-	-	-	N/A
Per Capita Fund	50,929	60,096	59,397	118,794	118,794	118,794	-	0.0%
Special Reserve Fund	14,373	36,177	(5,038)	-	-	-	-	N/A
IMRF Fund	281,327	279,784	326,287	333,652	333,652	277,000	(56,652)	-17.0%
FICA Fund	200,786	200,054	170,005	162,488	162,488	225,000	62,512	38.5%
Total Revenues	5,036,659	5,030,735	5,244,132	5,417,135	5,417,135	5,601,519	184,384	3.4%
EXPENDITURES								
Library Operations Fund	3,569,437	3,960,286	4,002,424	4,607,006	4,607,006	4,791,080	184,074	4.0%
Construction & Repair Fund	85,010	302,351	115,296	144,145	144,145	144,645	500	0.3%
Ames Fund	-	-	-	-	-	15,000	15,000	NA
Gift & Memorial Fund	62,793	48,480	16,834	63,785	63,785	67,485	3,700	5.8%
Working Cash Fund	-	-	-	-	-	-	-	N/A
Per Capita Fund	50,929	60,426	59,396	118,794	118,794	118,794	-	0.0%
Special Reserve Fund	2,799,438	767,843	302,273	72,500	72,500	241,500	169,000	233.1%
IMRF Fund	317,231	317,398	265,706	333,652	333,652	286,000	(47,652)	-14.3%
FICA Fund	177,009	188,160	189,657	219,356	219,356	225,000	5,644	2.6%
Total Expenditures	7,061,847	5,644,944	4,951,586	5,559,238	5,559,238	5,889,504	330,266	5.9%
Revenues Over (Under) Expenditures	(2,025,188)	(614,209)	292,546	(142,103)	(142,103)	(287,985)		
OTHER FINANCING SOURCES (USES)								
Transfer In	-	-	-	-	-	-		
Transfer Out	-	-	-	-	-	-		
Asset Impairment	-	-	-	-	-	-		
Total Other Financing Sources (Uses)	-	-	-	-	-	-		
Net Change in Fund Balance	(2,025,188)	(614,209)	292,546	(142,103)	(142,103)	(287,985)		
Beginning Fund Balance	6,348,717	4,323,529	3,709,320	3,406,405	4,001,866	3,859,763		
Prior Period Adjustment	-	-	-	-	-	-		
Ending Fund Balance	$ 4,323,529	$ 3,709,320	$ 4,001,866	$ 3,264,302	$ 3,859,763	$ 3,571,778		

Both the City of Crystal Lake and Crystal Lake Public Library will operate on the 8-month fiscal year for the upcoming FY 2024B. While the City has budgeted for only 8 months of revenues and expenditures, the Library has chosen to budget for a full 12 months for comparability purposes. The Library anticipates only 8 months of financial activity to be incurred and recorded for FY 2024B.

LIBRARY OPERATING FUND BUDGET

	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Working Budget	Fiscal 2024 Estimate	Fiscal 2024B Working Budget	$ Change	% Change
REVENUES								
Property Tax	$ 4,188,374	$ 4,187,645	$ 4,251,371	$ 4,448,456	$ 4,448,456	$ 4,591,000	$ 142,544	3.2%
Grants	19,364	-	-	-	-	-	-	N/A
Library Fees	16,294	58,658	54,726	40,000	40,000	40,000	-	0.0%
Copy Fees	355	4,458	6,487	6,000	6,000	6,000	-	0.0%
Meeting Room Fees	-	-	45	-	-	-	-	N/A
Flash Drive and Ear Bud Sales	-	-	80	50	50	80	30	60.0%
Passport Fees	-	-	43,677	35,000	35,000	40,000	5,000	14.3%
Library Fines	3,932	11,899	7,620	7,500	7,500	9,000	1,500	20.0%
Investment Income	24,070	(1,302)	77,597	55,000	55,000	90,000	35,000	63.6%
Used Book Sale	8	-	2,618	-	-	-	-	N/A
Miscellaneous	16,991	17,377	21,211	15,000	15,000	15,000	-	0.0%
Total Revenues	4,269,388	4,278,735	4,465,432	4,607,006	4,607,006	4,791,080	184,074	4.0%
EXPENDITURES								
Wages	2,397,271	2,541,342	2,549,463	2,858,946	2,858,946	2,955,629	96,683	3.4%
Group Insurance	431,608	454,703	456,414	520,000	520,000	540,000	20,000	3.8%
Total Personnel Services	2,828,879	2,996,045	3,005,877	3,378,946	3,378,946	3,495,629	116,683	3.5%
Legal/Professional Services	17,278	31,091	20,357	27,000	27,000	27,840	840	3.1%
Community Relations	1,195	6,844	4,807	5,720	5,720	5,720	-	0.0%
Publishing	1,399	4,312	3,228	5,270	5,270	5,670	400	7.6%
Postage & Freight	21,411	19,139	22,966	22,500	22,500	25,000	2,500	11.1%
Continuing Education	1,136	2,755	8,109	15,000	15,000	15,000	-	0.0%
Dues & Subscriptions	4,048	5,909	5,622	6,200	6,200	6,200	-	0.0%
Insurance & Bonding	33,453	33,194	39,788	70,710	70,710	45,150	(25,560)	-36.1%
Utilities	53,464	57,873	43,190	54,000	54,000	57,000	3,000	5.6%
Buildings & Offices Maintenance	125,417	151,360	177,774	184,580	184,580	205,777	21,197	11.5%
Operating Equipment Maintenance	70,561	99,140	116,400	137,000	137,000	130,835	(6,165)	-4.5%
Rental - Buildings & Equipment	8,375	11,821	13,281	18,500	18,500	15,000	(3,500)	-18.9%
Stationary & Printing	24,750	22,389	24,185	37,000	37,000	38,000	1,000	2.7%
Contingency	-	-	-	25,698	25,698	90,000	64,302	250.2%
Total Contractual Services	362,487	445,827	479,707	609,178	609,178	667,192	58,014	9.5%
Office & Library Supplies	19,242	21,825	16,832	26,000	26,000	26,000	-	0.0%
Cleaning & Building Supplies	11,401	11,917	11,556	13,000	13,000	15,000	2,000	15.4%
Landscape Materials	-	35	-	100	100	100	-	0.0%
Small Tools & Equipment	2,935	812	3,609	4,500	4,500	5,000	500	11.1%
Library Materials								
Books	58,112	152,265	167,145	182,535	182,535	185,000	2,465	1.4%
AV Materials	16,818	52,074	40,408	48,140	48,140	49,797	1,657	3.4%
Electronic Resources	206,325	216,000	208,666	257,245	257,245	260,000	2,755	1.1%
Periodicals	13,817	19,404	11,362	12,350	12,350	12,350	-	0.0%
Standing Orders	7,337	8,988	9,001	10,200	10,200	10,200	-	0.0%
Programs	10,437	15,907	13,085	22,500	22,500	22,500	-	0.0%
Total Materials & Supplies	346,424	499,227	481,664	576,570	576,570	585,947	9,377	1.6%
Buildings	418	270	-	-	-	-	-	N/A
Operating Equipment	31,229	18,917	35,176	42,312	42,312	42,312	-	0.0%
Total Capital Outlay	31,647	19,187	35,176	42,312	42,312	42,312	-	0.0%
Total Expenditures	3,569,437	3,960,286	4,002,424	4,607,006	4,607,006	4,791,080	184,074	4.0%
Revenues in Excess of Expenditures	699,951	318,449	463,008	-	-	-		

LIBRARY OPERATING FUND BUDGET (CONTINUED)

	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Working Budget	Fiscal 2024 Estimate	Fiscal 2024B Working Budget	$ Change	% Change
REVENUES								
Total Revenues	4,269,388	4,278,735	4,465,432	4,607,006	4,607,006	4,791,080	184,074	4.0%
EXPENDITURES								
Total Expenditures	3,569,437	3,960,286	4,002,424	4,607,006	4,607,006	4,791,080	184,074	4.0%
Revenues in Excess of Expenditures	699,951	318,449	463,008	-	-	-		
OTHER SOURCES (USES)								
Transfer In	-	1,293	-	-	-	-		
Loan Proceeds	-	-	-	-	-	-		
Transfer Out								
Library Special Reserve Fund	(358,617)	(825,958)	(338,446)	(163,752)	(184,563)	-		
Total Other Sources (Uses)	(358,617)	(824,665)	(338,446)	(163,752)	(184,563)	-		
Change in Fund Balance	341,334	(506,216)	124,562	(163,752)	(184,563)	-		
Beginning Fund Balance	2,713,678	3,055,012	2,548,796	2,219,730	2,673,358	2,488,795		
Nonspendable Fund Balance	(88,134)	(72,531)	-	-	-	-		
Available Fund Balance	$ 2,966,878	$ 2,476,265	$ 2,673,358	$ 2,055,978	$ 2,488,795	$ 2,488,795		

LIBRARY CONSTRUCTION AND REPAIR FUND BUDGET

	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Working Budget	Fiscal 2023 Estimate	Fiscal 2024B Working Budget	$ Change	% Change
REVENUES								
Rental Income	$ 113,968	$ 129,150	$ 140,109	$ 143,620	$ 143,620	$ 144,120	$ 500	0.3%
Investment Income	5,154	166	5,217	-	-	-	-	N/A
Capital Facility Fees	93,245	38,688	74,192	-	-	-	-	N/A
Miscellaneous	172	520	506	525	525	525	-	0.0%
Total Revenues	212,539	168,524	220,024	144,145	144,145	144,645	500	0.3%
EXPENDITURES								
Property Taxes	37,158	41,264	42,170	44,459	44,459	44,459	-	0.0%
Professional Services	417	618	1,125	1,200	1,200	1,200	-	0.0%
Buildings & Offices Maintenance	42,472	73,305	72,001	61,891	61,891	61,891	-	0.0%
Contingency	-	-	-	36,595	36,595	37,095	500	1.4%
Total Contractual Services	80,047	115,187	115,296	144,145	144,145	144,645	500	0.3%
Buildings	4,963	187,164	-	-	-	-	-	N/A
Operating Equipment	-	-	-	-	-	-	-	N/A
Total Capital Outlay	4,963	187,164	-	-	-	-	-	N/A
Total Expenditures	85,010	302,351	115,296	144,145	144,145	144,645	500	0.3%
Revenues in Excess of Expenditures	127,529	(133,827)	104,728	-	-	-		
OTHER SOURCES (USES)								
Transfer In	-	-	-	-	-	-		
Loan Proceeds	-	-	-	-	-	-		
Transfer Out to Special Reserve	-	-	-	-	(262,471)	-		
Total Other Sources (Uses)	-	-	-	-	(262,471)	-		
Change in Fund Balance	127,529	(133,827)	104,728	-	(262,471)	-		
Beginning Balance, May 1	384,550	512,079	378,252	392,282	482,980	220,509		
Ending Balance, April 30	$ 512,079	$ 378,252	$ 482,980	$ 392,282	$ 220,509	$ 220,509		

LIBRARY AMES TRUST FUND BUDGET

	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Working Budget	Fiscal 2024 Estimate	Fiscal 2024B Working Budget	$ Change	% Change
REVENUES								
Investment Income	$ 4,874	$ 229	$ 875	$ -	$ -	$ -	$ -	N/A
Total Revenues	4,874	229	875	-	-	-	-	N/A
EXPENDITURES								
Library Materials								
Books	-	-	-	-	-	15,000	15,000	N/A
Total Materials & Supplies	-	-	-	-	-	15,000	15,000	N/A
Total Expenditures	-	-	-	-	-	15,000	15,000	N/A
Revenues in Excess of Expenditures	4,874	229	875	-	-	(15,000)		
OTHER SOURCES (USES)								
Transfer In	-	-	-	-	-	-		
Loan Proceeds	-	-	-	-	-	-		
Transfer Out	-	-	-	-	-	-		
Total Other Sources (Uses)	-	-	-	-	-	-		
Change in Fund Balance	4,874	229	875	-	-	(15,000)		
Beginning Balance, May 1	384,139	389,013	389,242	389,242	390,117	390,117		
Ending Balance, April 30	$ 389,013	$ 389,242	$ 390,117	$ 389,242	$ 390,117	$ 375,117		

LIBRARY GIFT & MEMORIAL FUND BUDGET

	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Working Budget	Fiscal 2023 Estimate	Fiscal 2024 Working Budget	$ Change	% Change
REVENUES								
Donations	$ 2,276	$ 7,095	$ 6,627	$ 51,050	$ 51,050	$ 45,000	$ (6,050)	-11.9%
Investment Income	-	20	(948)	-	-	-	-	N/A
Total Revenues	2,276	7,115	5,679	51,050	51,050	45,000	(6,050)	-11.9%
EXPENDITURES								
Legal/Professional Services	-	-	-	-	-	-	-	N/A
Community Relations	-	-	1,372	1,000	1,000	930	(70)	-7.0%
Publishing	-	236	911	2,228	2,228	2,230	2	0.1%
Buildings & Offices Maint	-	-	-	687	687	690	3	0.4%
Contingency	-	-		-	-	-	-	N/A
Total Contractual Services	-	236	2,283	3,915	3,915	3,850	(65)	-1.7%
Small Tools & Equipment	-	-	1,792	2,160	2,160	3,405	1,245	57.6%
Library Materials							-	N/A
Books	-	255	380	1,500	1,500	2,742	1,242	82.8%
Programming	2,900	6,606	7,329	13,046	13,046	12,468	(578)	-4.4%
Crystal Lake Foundation Events	237	-	-	-	-	-	-	N/A
Assisted Family Card	-	580	-	2,164	2,164	1,915	(249)	-11.5%
Stationery & Printing	-	-	-	1,000	1,000	1,320	320	32.0%
Total Materials & Supplies	3,137	7,441	9,501	19,870	19,870	21,850	1,980	10.0%
Buildings	59,656	40,803	-	40,000	40,000	40,000	-	0.0%
Operating Equipment	-	-	5,050	-	-	1,785	1,785	N/A
Total Capital Outlay	59,656	40,803	5,050	40,000	40,000	41,785	1,785	4.5%
Total Expenditures	62,793	48,480	16,834	63,785	63,785	67,485	3,700	5.8%
Revenues in Excess of Expenditures	(60,517)	(41,365)	(11,155)	(12,735)	(12,735)	(22,485)		
OTHER SOURCES (USES)								
Transfer In	-	-	-	-	-	-		
Loan Proceeds	-	-	-	-	-	-		
Transfer Out	-	-	-	-	-	-		
Total Other Sources (Uses)	-	-	-	-	-	-		
Change in Fund Balance	(60,517)	(41,365)	(11,155)	(12,735)	(12,735)	(22,485)		
Beginning Balance, May 1	126,078	65,561	24,196	51,264	13,041	306		
Ending Balance, April 30	$ 65,561	$ 24,196	$ 13,041	$ 38,529	$ 306	$ (22,179)		

LIBRARY WORKING CASH FUND BUDGET

	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Working Budget	Fiscal 2023 Estimate	Fiscal 2024B Working Budget	$ Change	% Change
REVENUES								
Investment Income	$ 167	$ 21	$ 1,471	$ -	$ -	$ -	$ -	N/A
Miscellaneous Income	-	-	-	-	-	-	-	N/A
Total Revenues	167	21	1,471	-	-	-	-	N/A
EXPENDITURES								
Legal/Professional Services	-	-	-	-	-	-	-	N/A
Total Contractual Services	-	-	-	-	-	-	-	N/A
Total Expenditures	-	-	-	-	-	-	-	N/A
Revenues in Excess of Expenditures	167	21	1,471	-	-	-		
OTHER SOURCES (USES)								
Transfer In	-	-	-	-	-	-		
Loan Proceeds	-	-	-	-	-	-		
Transfer Out								
Library Operations Fund	-	(1,293)	-	-	-	-		
Total Other Sources (Uses)	-	(1,293)	-	-	-	-		
Change in Fund Balance	167	(1,272)	1,471	-	-	-		
Beginning Balance, May 1	51,126	51,293	50,021	50,000	51,492	51,492		
Ending Balance, April 30	$ 51,293	$ 50,021	$ 51,492	$ 50,000	$ 51,492	$ 51,492		

LIBRARY PER CAPITA FUND BUDGET

	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Working Budget	Fiscal 2024 Estimate	Fiscal 2024B Working Budget	$ Change	% Change
REVENUES								
Grants	$ 50,929	$ 60,096	$ 59,397	$ 118,794	$ 118,794	$ 118,794	$ -	0.0%
Total Revenues	50,929	60,096	59,397	118,794	118,794	118,794	-	0.0%
EXPENDITURES								
Legal/Professional Services	-	-	20,000	35,300	35,300	13,000	(22,300)	-63.2%
Continuing Education	150	9,732	3,826	20,000	20,000	20,000	-	0.0%
Total Contractual Services	150	9,732	23,826	55,300	55,300	33,000	(22,300)	-40.3%
Stationery & Printing	9,650	16,125	8,000	16,000	16,000	16,000	-	0.0%
Programs	-	-	10,301	-	-	-	-	N/A
Electronic Resources	-	-		-	-	-	-	N/A
Total Materials & Supplies	9,650	16,125	18,301	16,000	16,000	16,000	-	0.0%
57040. Operating Equipment	41,129	34,569	17,269	47,494	47,494	69,794	22,300	47.0%
Total Capital Outlay	41,129	34,569	17,269	47,494	47,494	69,794	22,300	47.0%
Total Expenditures	50,929	60,426	59,396	118,794	118,794	118,794	-	0.0%
Revenues in Excess of Expenditures	-	(330)	1	-	-	-		
OTHER SOURCES (USES)								
Transfer In	-	-	-	-	-	-		
Loan Proceeds	-	-	-	-	-	-		
Transfer Out	-	-	-	-	-	-		
Total Other Sources (Uses)	-	-	-	-	-	-		
Change in Fund Balance	-	(330)	1	-	-	-		
Beginning Balance, May 1	-	-	(330)	(329)	(329)	(329)		
Ending Balance, April 30	$ -	$ (330)	$ (329)	$ (329)	$ (329)	$ (329)		

LIBRARY SPECIAL RESERVE FUND BUDGET

	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Working Budget	Fiscal 2024 Estimate	Fiscal 2024B Working Budget	$ Change	% Change
REVENUES								
Investment Income	$ 14,373	$ 118	$ (5,038)	$ -	$ -	$ -	$ -	N/A
Miscellaneous Income	-	36,059	-	-	-	-	-	N/A
Total Revenues	14,373	36,177	(5,038)	-	-	-	-	N/A
EXPENDITURES								
Building & Offices Maintenance	-	-	48,087	41,000	41,000	-	(41,000)	-100.0%
Legal/Professional Services	673,969	144,843	56,944	31,500	31,500	41,500	10,000	31.7%
Total Contractual Services	673,969	144,843	105,031	72,500	72,500	41,500	(31,000)	-42.8%
Buildings	2,125,469	623,000	197,242	-	-	200,000	200,000	N/A
Total Capital Outlay	2,125,469	623,000	197,242	-	-	200,000	200,000	N/A
Total Expenditures	2,799,438	767,843	302,273	72,500	72,500	241,500	169,000	233.1%
Revenues in Excess of Expenditures	(2,785,065)	(731,666)	(307,311)	(72,500)	(72,500)	(241,500)		
OTHER SOURCES (USES)								
Transfer In								
Library Operating Fund	358,617	825,958	338,446	163,752	184,563	-		
Library Construction & Repair Fund	-	-	-	-	262,471	-		
Loan Proceeds	-	-	-	-	-	-		
Transfer Out	-	-	-	-	-	-		
Total Other Sources (Uses)	358,617	825,958	338,446	163,752	447,034	-		
Change in Fund Balance	(2,426,448)	94,292	31,135	91,252	374,534	(241,500)		
Beginning Balance, May 1	2,373,298	(53,150)	41,142	77,248	72,277	446,811		
Ending Balance, April 30	$ (53,150)	$ 41,142	$ 72,277	$ 168,500	$ 446,811	$ 205,311		

LIBRARY IMRF PENSION FUND BUDGET

	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Working Budget	Fiscal 2024 Estimate	Fiscal 2024B Working Budget	$ Change	% Change
REVENUES								
Property Tax	$ 279,710	$ 279,664	$ 319,797	$ 333,652	$ 333,652	$ 277,000	$ (56,652)	-17.0%
Investment Interest	1,617	120	6,490	-	-	-	-	N/A
Total Revenues	281,327	279,784	326,287	333,652	333,652	277,000	(56,652)	-17.0%
EXPENDITURES								
Contingency	-	-	-	-	-	9,000	9,000	N/A
Library Portion IMRF	317,231	317,398	265,706	333,652	333,652	277,000	(56,652)	-17.0%
Library Personnel Services	317,231	317,398	265,706	333,652	333,652	286,000	(47,652)	-14.3%
Total Expenditures	317,231	317,398	265,706	333,652	333,652	286,000	(47,652)	-14.3%
Revenues in Excess of Expenditures	(35,904)	(37,614)	60,581	-	-	(9,000)		
OTHER SOURCES (USES)								
Transfer In	-	-	-	-	-	-		
Loan Proceeds	-	-	-	-	-	-		
Transfer Out	-	-	-	-	-	-		
Total Other Sources (Uses)	-	-	-	-	-	-		
Change in Fund Balance	(35,904)	(37,614)	60,581	-	-	(9,000)		
Beginning Balance, May 1	180,845	144,941	107,327	107,327	167,908	167,908		
Ending Balance, April 30	$ 144,941	$ 107,327	$ 167,908	$ 107,327	$ 167,908	$ 158,908		

LIBRARY FICA FUND

	Fiscal 2021 Actual	Fiscal 2022 Actual	Fiscal 2023 Actual	Fiscal 2024 Working Budget	Fiscal 2024 Estimate	Fiscal 2024B Working Budget	$ Change	% Change
REVENUES								
Property Tax	$ 199,889	$ 199,865	$ 164,374	$ 162,488	$ 162,488	$ 225,000	$ 62,512	38.5%
Investment Interest	897	189	5,631	-	-	-	-	N/A
Total Revenues	200,786	200,054	170,005	162,488	162,488	225,000	62,512	38.5%
EXPENDITURES								
Library Portion FICA	177,009	188,160	189,657	219,356	219,356	225,000	5,644	2.6%
Contingency	-	-	-	-	-	-	-	N/A
Library Personnel Services	177,009	188,160	189,657	219,356	219,356	225,000	5,644	2.6%
Total Expenditures	177,009	188,160	189,657	219,356	219,356	225,000	5,644	2.6%
Revenues in Excess of Expenditures	23,777	11,894	(19,652)	(56,868)	(56,868)	-		
OTHER SOURCES (USES)								
Transfer In	-	-	-	-	-	-		
Loan Proceeds	-	-	-	-	-	-		
Transfer Out	-	-	-	-	-	-		
Total Other Sources (Uses)	-	-	-	-	-	-		
Change in Fund Balance	23,777	11,894	(19,652)	(56,868)	(56,868)	-		
Beginning Balance, May 1	135,003	158,780	170,674	119,641	151,022	94,154		
Ending Balance, April 30	$ 158,780	$ 170,674	$ 151,022	$ 62,773	$ 94,154	$ 94,154		

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2024B

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 $273 million in capital assets. Examples include roads, water mains, sanitary and storm sewers, buildings, equipment, vehicles 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.

FORMAT

The City's CIP includes several sections, providing various level of detail. These sections include:

Introduction: The Introduction section provides the reader with a high-level summary narrative style. The introduction lays a groundwork for understanding the CIP by detailing what has been included in the CIP and analyzing the CIP as a whole through commentary and graphical illustrations. A discussion of the annual financial planning process has also been provided.

Project Summaries: This section provides a snapshot of the included projects first by Department, then by year. A reader can quickly scan the list of projects and associated costs for a high level picture of the upcoming projects, as well as identify which projects the reader would like to learn more about.

Financial Impact Statements: This section lays out the impact of the capital plan on the overall finances of the City. It is important to note the projects contained in the CIP may move between years as resources and time constraints can play a factor, as well as from shifts in priorities. The financial impact is a snapshot of how the current plan would impact the finances of the City's capital funds. These statements provide details for the City's two capital funds separately, as they have unique funding sources and expenditures.

Detailed Project Master Pages: A project master sheet is included for each project. These project masters provide key information such as the expected timeline, prioritization, and a narrative project description. A map and/or pictures have been included where appropriate.

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. While the CIP focuses on a core five year period, projects that overlap either earlier year(s) or future year(s) include the known or projected costs of those years as well to get a more inclusive cost estimate of each project.

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

FINANCIAL SUMMARY

The City organizes all capital expenditures into three funds. These funds are the Capital Replacement Fund, the Vehicle 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, excluding vehicles. The vehicles relating to these areas are tracked in a separate fund (new for 2024B), the Vehicle Replacement Fund. 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. The utility taxes are allocated between the General Fund projects for the Capital Replacement Fund and the projects for the Water and 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 and have not been allocated to any specific project at this time.

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.

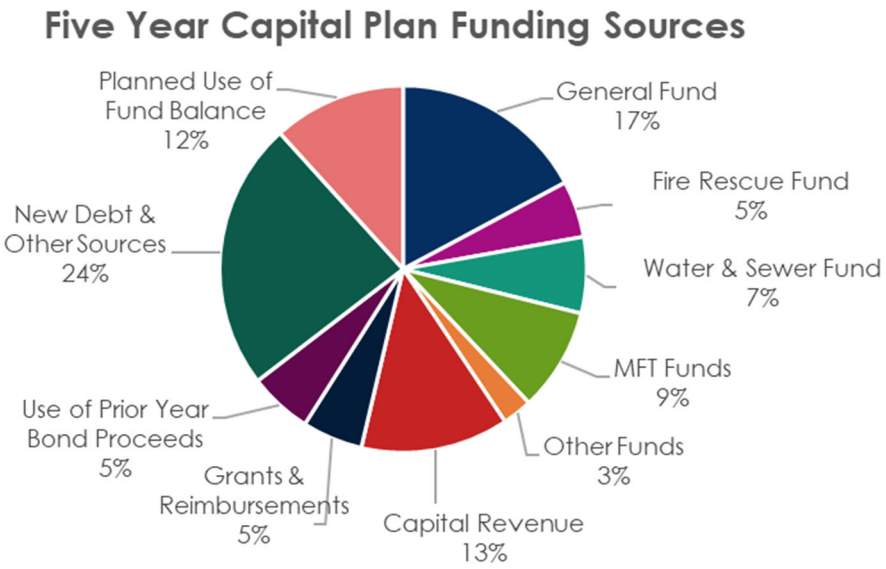
Grant Funds: The City applies for all identified relative grant opportunities, including Federal, State, and other agencies. These grant funds are necessary for successfully

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.

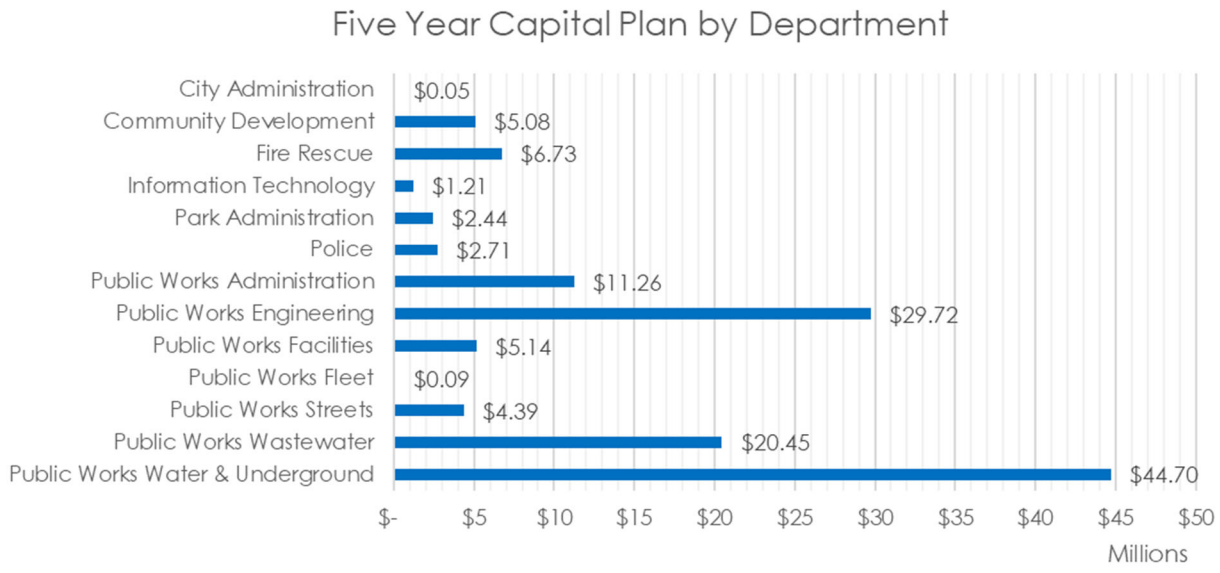
The CIP includes projects totaling $134 million over the next five years. When breaking down the projects by funding source, transfers from the major operational funds (General Fund, Fire Rescue, Water and Sewer Fund, and Motor Fuel Tax Fund) make up $51 million of this total, about 38%. The next five years also incorporates use of existing fund balance of about $16 million. This fund balance has been set aside from prior year operational surpluses to be used for large one-time capital expenditures, providing financial relief to the operating funds in the future years.



As can be seen above, dedicated capital revenue offsets about 13% of the anticipated capital needs of the next five years. Grant funds and reimbursements are expected to provide about 5%, 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

One way to organize the projects in the Capital Improvement Plan is by the department, and in the case of Public Works, the division responsible for the projects. This provides a perspective on the origin and nature of the projects.



Within the Public Works Department, three divisions are included in the Water & Sewer Capital Replacement Fund. Water & Underground accounts for all the capital needs of providing drinking water, Wastewater is for the removal and treatment of wastewater and storm water management is contained within Public Works Administration, as well as other water and sewer related engineering costs. The projects for the Water & Underground Division currently make up the majority of costs in the CIP at 33% with $44.7 million in projects. The project with the highest cost over the next five years is the water meter replacement project, estimated at $10 million. Completion of work on new deep well #19 and the start of new deep well #20 are estimated at $5.29 million over the five years. Staff is preparing for the lead service line replacement project, with expected costs of $6.25 million for City replacements and potential homeowner grant reimbursements. Additional requests are included for items such as water tower painting, treatment plan improvements, and water main improvements.

General (PW) Engineering projects have the next largest allocation with 22% of the next five year project costs. The highest ongoing project amount is the Engineering Annual Program with $2.7M to $3.1M each year, covering paving, sidewalk and curb concrete replacements, pedestrian improvements, and other items. Another large project included under Engineering is the reconstruction of Dole Avenue, which began in 2023. The estimate cost for the work in the current fiscal year 2024 is $1.9 million, with an additional $3.3 million includes in the CIP for

fiscal years 2024B and 2025. Examples of other projects include roadway, pedestrian and bicyclist improvements throughout the community.

Wastewater projects account for 15% with $20.4 million in projects. In recent years, the Wastewater Division has completed several large projects, allowing for a shift in funding priority to the Water & Sewer Division. The largest request is for $11.4 million to remove phosphorus from wastewater. The next largest request is for $2.5 million for rehabilitating pump station #14. Other projects include generator and control panel replacements, pump station reconstruction and rehabilitations, force main lining and a variety of other projects.

Public Works Administration has 8% of the projects with $11.26 million. These projects represent mostly storm water mitigation efforts such as the reestablishment of Crystal Creek ($5.15 million), Three Oaks Water Level Control ($4.40 million, Edgewater Drainage Improvements ($1.12 million) and a detention basin at City Hall ($1.65 million). These project costs include the total cost of the projects to date and not just the upcoming five year cycle.

The Fire Rescue Department identified $6.7 million in needs, which is 5% of the five year capital total. Fire vehicles represent the majority of the requests at $5.5 million. This is comprised of $1.9 million for ambulances, $2.1 million for two pumpers, with the remaining 1.5 million for specialty and command vehicles. Non-vehicle requests total $1.2 million, with the largest request being for self-contained breathing apparatus ($750k).

The Facilities division of Public Works requests represent 4% of the total at $5.14 million. Large requests include the replacement of air cooled condensing units for $1.2 million, garage floors for $1 million, air handling unit and boiler replacements for $914k, along with a variety of smaller projects. The Facilities division is responsible for building improvements for all of City Hall and a few other City facilities.

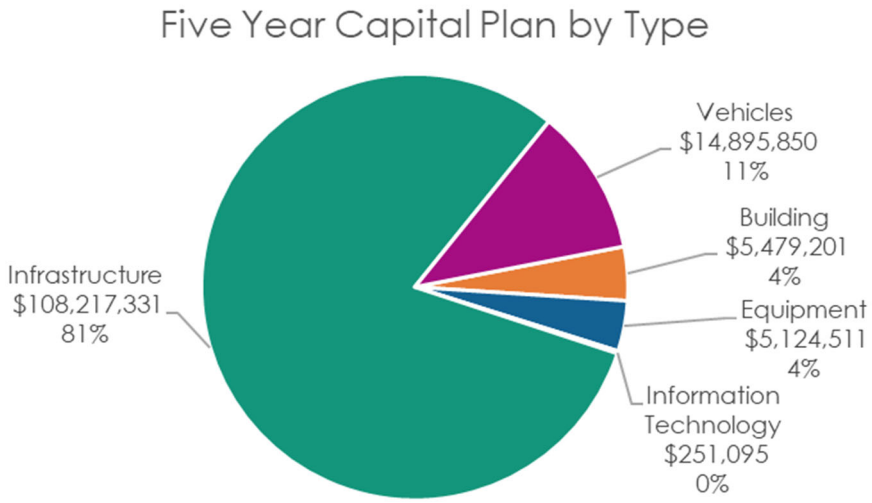
Community Development requests represent 4% of the total at $5.08 million. This represents Public Place Enhancements within Depot Park, on Railroad Street and a plaza at Gates & Main. Improvements to the Brink Street Market space are expected to be completed in the current fiscal year (2024). The City has been working with a consultant to identify potential enhancements for the community within the downtown area, including the solicitation of feedback from the public through surveys and an open house. These interactions have provided valuable feedback as to desired amenities and improvements. The City is planning a phased approach of the most appropriate and sought after enhancements.

Park Administration projects account 2% of the project costs. These projects all relate to the Three Oaks Recreation Area. One significant project is the Full Length Shoreline Trail project for $2.2 million. This project will add to the existing trails at Three Oaks, allowing for a full loop around the lake. Other projects include an updates to the island and row boat replacements.

The remaining department submittals represent small segments of the CIP. The Police Department has included additional street barriers for event safety ($60k), taser replacements ($100k) and smaller ticket priced items. Information Technology has several small projects, such as building security updates and computer/server replacements. City Administration has the continuation of one project, electronic vehicle charging stations within the community.

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 81% of the anticipated project costs included in the CIP. Within the infrastructure category, $71.6 million of the projects (66%) relate to the water and sewer system infrastructure. The next largest grouping is vehicles with 11%. Building improvements and equipment represent 4%, each, followed by Information Technology at less than 1%.

A variety of vehicles are included in the CIP, ranging from large heavy duty trucks and fire engines to smaller administration car and squads. Starting in 2019, the City began leasing a significant portion of the fleet. At that time, the leasing option was attractive due to government discounts, availability of vehicles, facilitation in turning over vehicles and stabilizing annual payment levels. In the past few years, the pricing and availability of purchasing vehicles has changed drastically. Going forward, the City will evaluate each upcoming vehicle acquisition

to determine the best financing tool, outright purchase or lease, based on available resources, cost of financing and the ability to fulfill vehicle orders.

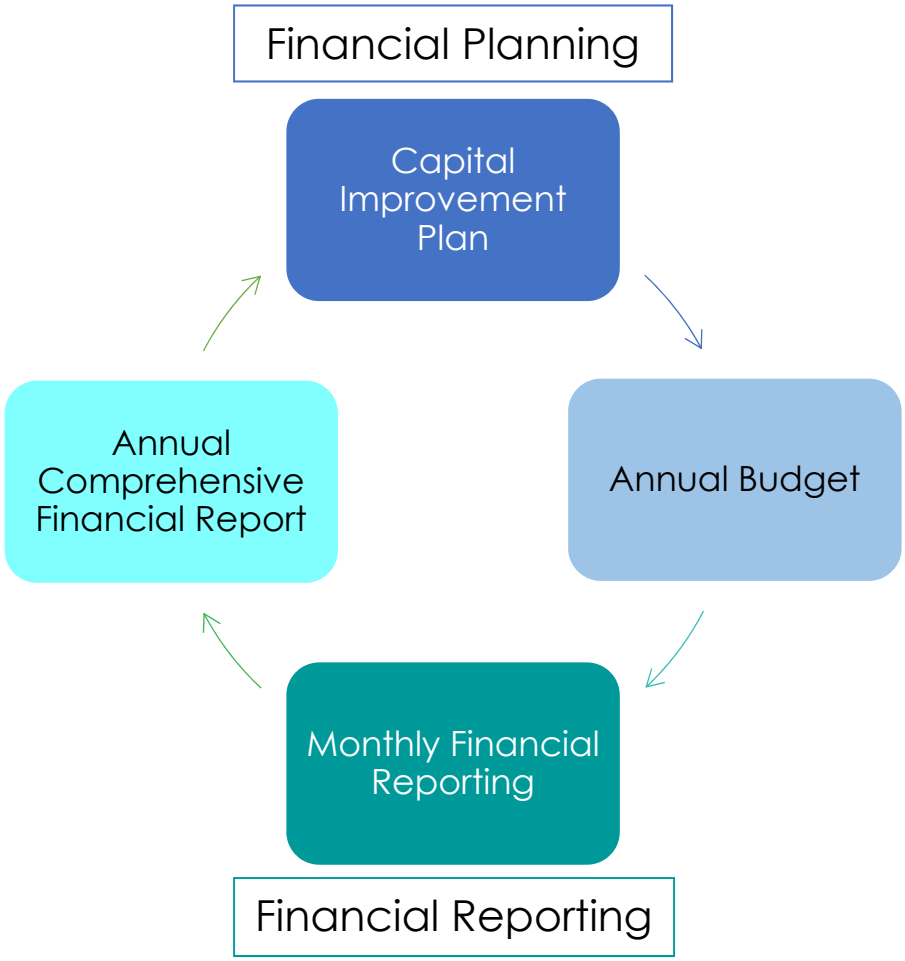
Fiscal Year

Traditionally, the City has operated on a May through April fiscal year. As of May 2024, the City is converting to a calendar fiscal year. As such, the 2024B fiscal year will run from May through December 2024. Starting in January 2025, the fiscal years will be January through December.

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 due 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.


Financial Planning
Capital Improvement Plan
Annual Budget
Monthly Financial Reporting
Financial Reporting
Annual Comprehensive Financial Report

CLOSING REMARKS

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 projects in the coming year, as well as in the near future, allows for 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 three funds, the Capital Replacement Fund, Vehicle Replacement Fund and the Water & Sewer Capital Replacement Fund.

Capital Replacement Fund

The Capital Replacement Fund is used for all capital excluding governmental vehicles, water, sewer, storm water 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 2024B	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028
Estimate Beginning Fund Balance	$ 17,864,156	$ 8,894,473	$ 4,113,895	$ 4,933,896	$ 5,240,026
Add:					
Direct Revenues	217,860	290,877	293,136	295,417	297,721
Grants and Reimbursements	1,558,642	437,285	-	-	1,500,000
Transfers In / Other Revenue	9,367,759	6,370,926	4,556,145	3,912,426	2,793,032
Available Resources for CIP	$ 29,008,417	$ 15,993,561	$ 8,963,176	$ 9,141,739	$ 9,830,779
CIP Expenditures					
Building Improvements	$ 4,203,816	$ 691,385	$ 450,000	$ 74,000	$ 60,000
Equipment	1,431,161	248,550	339,850	277,350	140,850
Infrastructure	14,402,872	10,764,731	3,239,430	3,550,363	4,639,194
Technology	76,095	175,000	-	-	-
Total CIP	$ 20,113,944	$ 11,879,666	$ 4,029,280	$ 3,901,713	$ 4,840,044
Estimate Ending Fund Balance	$ 8,894,473	$ 4,113,895	$ 4,933,896	$ 5,240,026	$ 4,990,735
Restrictions/Assignments	(28,935)	(2,035)	(2,035)	(2,035)	(2,035)
Estimate Available Ending Fund Balance	$ 8,865,538	$ 4,111,860	$ 4,931,861	$ 5,237,991	$ 4,988,700

As the chart above shows, the current financial plan has sufficient revenue sources to support the entirety of requests identified in the CIP without fully draining the reserves of the fund. Ideally, this fund should maintain a minimum of $3 -$4 million in reserves. Each year, the City will prioritize the most important and impactful projects to align with available revenue sources.

Vehicle Replacement Fund

All non-water and sewer related vehicles are slated for replacement from the Vehicle Replacement Fund. This fund is new for Fiscal Year 2024B; all activity relating to these vehicles was previously recorded in the Capital Replacement Fund. The beginning fund balance will be $3 million in reserves from the Capital Replacement Fund as seed money for the year's purchases. A separate fund allows for better prioritization and preservation of funding for critical fleet purchases. The City currently maintains over $18 million in governmental vehicles and major equipment. Vehicle replacements are staggered based on condition of vehicles, availability of replacements and type of vehicle.

Vehicle Replacement Fund					
	Fiscal Year 2024B	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028
Estimate Beginning Fund Balance	$ 3,000,000	$ 1,890,016	$ 1,284,736	$ 1,469,634	$ 1,835,588
Add:					
Direct Revenues	-	-	-	-	-
Transfers In / Other Revenue	1,637,015	2,161,628	3,108,103	1,934,241	3,991,802
Available Resources for CIP	$ 4,637,015	$ 4,051,644	$ 4,392,839	$ 3,403,875	5,827,390
CIP Expenditures					
Vehicles	$ 2,746,999	$ 2,766,908	$ 2,923,205	$ 1,568,287	$ 2,788,568
Total CIP	$ 2,746,999	$ 2,766,908	$ 2,923,205	$ 1,568,287	2,788,568
Estimate Ending Fund Balance	$ 1,890,016	$ 1,284,736	$ 1,469,634	$ 1,835,588	3,038,822
Estimate Available Ending Fund Balance	$ 1,890,016	$ 1,284,736	$ 1,469,634	$ 1,835,588	3,038,822

Water & Sewer Capital Replacement Fund

The third capital fund of the City is the Water & Sewer Capital Replacement Fund. This fund includes all capital projects relating to water and underground, wastewater, and storm water services. Vehicles relating to these services are also recorded in this fund. Revenue sources are limited and are derived primarily from operational revenues, grants, bond issuances and low-interest loans.

Water & Sewer Capital Replacement Fund	Fiscal Year 2024B	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028
Estimate Beginning Cash Balance	$ 8,336,638	$ 6,916,374	$ 3,671,233	$ 3,391,401	$ 2,008,500
Add:					
Direct Revenues	1,554,268	2,705,446	2,714,623	2,723,837	2,733,086
Grants and Reimbursements	3,643,670	-	-	-	-
Transfers In / Other Revenue	14,182,064	9,097,230	6,860,788	19,096,200	4,587,500
Available Resources for CIP	$ 27,716,640	$ 18,719,050	$ 13,246,644	$ 25,211,438	$ 9,329,086
CIP Expenditures					
Building Improvements	-	-	-	-	-
Equipment	484,250	217,500	1,150,000	835,000	-
Infrastructure	19,589,600	14,190,981	8,418,600	22,205,060	7,216,500
Land Improvements	-	-	-	-	-
Technology	-	-	-	-	-
Vehicles	726,416	639,336	286,643	162,878	286,610
Total CIP	$ 20,800,266	$ 15,047,817	$ 9,855,243	$ 23,202,938	$ 7,503,110
Estimate Ending Cash Balance	$ 6,916,374	$ 3,671,233	$ 3,391,401	$ 2,008,500	$ 1,825,976

The financial plan above does include cost of living increase of 3% per year to the water and sewer rates. With the unfunded mandate to replace lead water service lines looming, the City has also included a transfer from General Fund of the Home Rule Sales Tax to help offset costs of the City replacements and the proposed homeowner grant program. The City makes every attempt to keep rates for water and sewer services fair related to the costs necessary to provide the services, only requesting modest increases to rates when needed to support operating, debt and capital needs of the related services.

Request Title	CAPITAL REPLACEMENT FUND PROJECT COSTS					
	FY 2024 Projected Capital Cost	FY 2024B Capital Cost	FY 2025 Capital Costs	FY 2026 Capital Costs	FY 2027 Capital Costs	FY 2028 Capital Costs
City Administration						
Operating Equipment						
Electric Vehicle Charging Stations	20,000	20,000	-	-	-	-
Metra Station Tuckpointing	20,000	-	-	-	-	-
Total City Administration	40,000	20,000	-	-	-	-
Community Development						
Professional Services						
Public Place Brink Street	150,000	-	-	-	-	-
Public Place Depot Park	237,200	280,000	4,201,000	-	-	-
Public Place Plaza Gates & Main	-	100,000	-	-	-	-
Public Place Railroad Street	-	-	-	-	-	297,750
	387,200	380,000	4,201,000	-	-	297,750
System Improvements						
Downtown Parking Signs	-	20,000	-	-	-	-
Landscape Planters Main Street	45,000	-	-	-	-	-
	45,000	20,000	-	-	-	-
Total Community Develop.	432,200	400,000	4,201,000	-	-	297,750

Request Title	CAPITAL REPLACEMENT FUND PROJECT COSTS					
	FY 2024 Projected Capital Cost	FY 2024B Capital Cost	FY 2025 Capital Costs	FY 2026 Capital Costs	FY 2027 Capital Costs	FY 2028 Capital Costs
Fire Rescue						
Automotive Equipment						
Lease Extensions & Buyouts	20,960	-	-	-	-	-
Dive Vehicle	250,000	-	-	-	-	-
Ambulance Replacements	745,336	-	-	-	-	-
*See Vehicle Replace. Fund for Fiscal Years 2024B through 2028						
	1,016,296	-	-	-	-	-
Departmental Equipment						
Drone	-	20,000	-	-	-	-
Stair Chair Replacement	-	19,000	19,000	19,000	19,000	-
Small Capital Items	9,000					
CLWAN Eqiupment	-	153,000				
Power Load Cots	29,000					
Turnout Gear	255,000					
Turnout Gear Dryer	14,000					
Extrication Tool Replacement	-	-	-	149,500	-	-
Gear Washers / Extractor Replace.	-	51,000	-	-	-	-
Self Contained Breathing Apparatus	-	750,000	-	-	-	-
	307,000	993,000	19,000	168,500	19,000	-
Automotive Leasing Expenses						
Leasing Admin. Fees	2,790	-	-	-	-	-
Principal Payments	34,144	-	-	-	-	-
Interest Charges	2,683	-	-	-	-	-
*See Vehicle Replace. Fund for Fiscal Years 2024B through 2028						
	39,617	-	-	-	-	-
Total Fire Rescue Dept.	1,362,913	993,000	19,000	168,500	19,000	-

Request Title	CAPITAL REPLACEMENT FUND PROJECT COSTS					
	FY 2024 Projected Capital Cost	FY 2024B Capital Cost	FY 2025 Capital Costs	FY 2026 Capital Costs	FY 2027 Capital Costs	FY 2028 Capital Costs
Information Technology						
Computer Hardware and Software						
Exchange Server Replacement	-	-	100,000	-	-	-
File Server Replacement	-	35,000	-	-	-	-
Fire First Due Software	-	23,095	-	-	-	-
Licensing Software	12,600	-	-	-	-	-
Small Capital Items	15,000	-	-	-	-	-
SQL Upgrade	10,000	-	-	-	-	-
Timekeeping Software	-	18,000	-	-	-	-
	37,600	76,095	100,000	-	-	-
Buildings						
Building Security Update	-	295,000	-	-	-	-
Building Wireless System	50,000	-	-	-	-	-
Small Capital Items	9,200	-	-	-	-	-
Whole Building Intercome System	134,300	-	-	-	-	-
	193,500	295,000	-	-	-	-
Operating Equipment						
Copier Replacement Program	-	45,000	-	-	-	-
IT Strategic Plan	25,000	-	-	-	-	-
Microsoft Office Upgrade	-	-	75,000	-	-	-
Network Equipment Replacement	-	-	85,000	-	-	-
PC Annual Replacement Program	62,098	90,000	97,000	70,000	70,000	70,000
Phone System Upgrade	-	-	-	15,000	120,000	-
Small Capital Items	18,700	-	-	-	-	-
Video/Audio Equipment Council Chambers	163,000	-	-	-	-	-
	268,798	135,000	257,000	85,000	190,000	70,000
Total Information Tech.	499,898	506,095	357,000	85,000	190,000	70,000

Request Title	CAPITAL REPLACEMENT FUND PROJECT COSTS					
	FY 2024 Projected Capital Cost	FY 2024B Capital Cost	FY 2025 Capital Costs	FY 2026 Capital Costs	FY 2027 Capital Costs	FY 2028 Capital Costs
Park Administration						
Buildings						
Cedar Siding Staining	48,500	-	-	-	-	-
Interior Painting	18,000	-	-	-	-	-
Parking Gate Access Improvement	-	25,000	-	-	-	-
Parking Gate Shade Structure	-	25,000	-	-	-	-
Storage Maintenance Building	210,000	-	-	-	-	-
	276,500	50,000	-	-	-	-
Equipment						
Row Boat Replacemenets	-	25,000	25,000	25,000	25,000	25,000
Sail/Pontoon Boat Replacement	25,000	-	-	-	-	-
Minor Capital Items	879	-	10,550	16,850	10,850	10,850
	25,879	25,000	35,550	41,850	35,850	35,850
System Improvements						
Full Length Shoreline Trail	250,000	1,096,200	1,096,200	-	-	-
Island Updates	-	25,000	-	-	-	-
Parking Lot Seal Coat and Crack Filling	25,000	-	-	-	-	-
Playground Soft Surface Replacement	120,575	-	-	-	-	-
	395,575	1,121,200	1,096,200	-	-	-
Total Park Administration	697,954	1,196,200	1,131,750	41,850	35,850	35,850

Request Title	CAPITAL REPLACEMENT FUND PROJECT COSTS					
	FY 2024 Projected Capital Cost	FY 2024B Capital Cost	FY 2025 Capital Costs	FY 2026 Capital Costs	FY 2027 Capital Costs	FY 2028 Capital Costs
Police						
Computer Hardware & Software						
In-Squad Computers and Docking Stations	18,600	-	-	-	-	-
	18,600	-	-	-	-	-
Automotive Equipment						
Lease Extensions	106,263	-	-	-	-	-
Police Vehicles	557,025	-	-	-	-	-
*See Vehicle Replace. Fund for Fiscal Years 2024B through 2028						
	663,288	-	-	-	-	-
Operating Equipment						
Automated External Debibrillators	16,127	16,127	-	-	-	-
Automated License Plate Readers	28,000	-	-	-	-	-
Ballistic Helmets	21,842	-	-	-	-	-
Cameras for Interview Rooms and TDF	86,160	-	-	-	-	-
Drone	-	38,000	-	-	-	-
Investigation Scanner / CAD	-	64,034	-	-	-	-
Small Capital Items	-	-	12,000	12,000	-	-
Street Barriers	94,000	60,000	-	-	-	-
Taser Replacement	-	-	-	32,500	32,500	35,000
	246,129	178,161	12,000	44,500	32,500	35,000
Automotive Leasing Expenses						
Leasing Admin. Fees	14,164	-	-	-	-	-
Principal Payments	277,260	-	-	-	-	-
Interest Charges	24,552	-	-	-	-	-
*See Vehicle Replace. Fund for Fiscal Years 2024B through 2028						
	315,976	-	-	-	-	-
Total Police Department	1,243,993	178,161	12,000	44,500	32,500	35,000

Request Title	CAPITAL REPLACEMENT FUND PROJECT COSTS					
	FY 2024 Projected Capital Cost	FY 2024B Capital Cost	FY 2025 Capital Costs	FY 2026 Capital Costs	FY 2027 Capital Costs	FY 2028 Capital Costs
Public Works Engineering and Road Improvements						
Engineering						
Crystal Lake Ave at Walkup Roundabout	-	-	-	-	-	300,000
IDOT Route 31 Improvements	-	-	225,000	-	-	-
Parking Lot Resurface Alexandria	-	-	-	175,000	-	-
Pingree & Grandview Pedestrian Enhance.	41,850	225,000	688,430	-	-	-
Prairie Trail Connection Land Acquisitions	-	25,000	-	-	-	-
Randall Road Widening	-	100,000	5,000	-	-	-
Route 14 Beautification	34,444	1,826,780	-	-	-	652,570
Route 14 Street Light Upgrade	-	-	-	-	100,000	-
Route 176 & Terra Cotta	-	-	-	-	-	350,000
Signal Installation Central Park / Lutter	472,280	-	-	-	-	-
Spot Pedestrian & Bicyclist Improve.	100,000	110,000	100,000	100,000	-	-
Three Oaks Rd at Lutter & Sands - Land	67,300	-	-	-	-	-
Tracy Trail Reconstruction	-	560,000	-	-	-	-
Traffic Calming Congress/Exchange/Federal	1,359,832	-	-	-	-	-
	2,075,706	2,846,780	1,018,430	275,000	100,000	1,302,570
Automotive Leasing Expenses						
Leasing Admin. Fees	912	-	-	-	-	-
Principal Payments	8,134	-	-	-	-	-
Interest Charges	1,502	-	-	-	-	-
*See Vehicle Replace. Fund for Fiscal Years 2024B through 2028						
	10,548	-	-	-	-	-
Total Engineering Division	2,086,254	2,846,780	1,018,430	275,000	100,000	1,302,570
Roadways - Non-MFT Funded						
Annual Programs - Concrete	600,000	550,000	573,000	592,869	613,335	634,414
Annual Programs Engineering	1,725,000	1,775,000	1,833,000	1,896,561	1,962,028	2,029,460
Pavement Condition Assessment	-	-	-	100,000	-	-
Total Non-Motor Fuel Tax Funded	2,325,000	2,325,000	2,406,000	2,589,430	2,575,363	2,663,874
Public Works Engineering and Road Improvements (Continued)						
MFT Funded: Streets						
Annual Programs - Engineering	375,000	375,000	375,000	375,000	375,000	375,000
Cog Circle Reconstruction	-	250,000	-	-	-	-
Main Street at Liberty Drive	60,000	150,000	1,430,000	-	-	-
Prairie Trail Connections	9,800	1,170,770	-	-	-	-

Request Title	CAPITAL REPLACEMENT FUND PROJECT COSTS					
	FY 2024 Projected Capital Cost	FY 2024B Capital Cost	FY 2025 Capital Costs	FY 2026 Capital Costs	FY 2027 Capital Costs	FY 2028 Capital Costs
Route 31 at Three Oaks Rd Phase I Eng.	-	-	-	-	500,000	-
Three Oaks Rd at Lutter & Sands	329,260	1,730,000	-	-	-	-
Traffic Signal: LED Replacement	-	25,000	-	-	-	-
	774,060	3,700,770	1,805,000	375,000	875,000	375,000
MFT Streets: Dole Avenue Project						
Dole Avenue Reconstruction	1,895,969	3,334,122	15,000	-	-	-
MFT Streets: Route 176 / Oak Project						
Route 176 & Oak Street Improvements	25,000	625,000	-	-	-	-
MFT Streets: Oak St. Pedestrian Path Project						
Pedestrian Improve. on Oak Street	35,000	70,000	223,101	-	-	-
MFT Streets: Salt Storage Building Project						
Salt Storage Building	609,400	-	-	-	-	-
Total Motor-Fuel Tax	3,339,429	7,729,892	2,043,101	375,000	875,000	375,000

Request Title	CAPITAL REPLACEMENT FUND PROJECT COSTS					
	FY 2024 Projected Capital Cost	FY 2024B Capital Cost	FY 2025 Capital Costs	FY 2026 Capital Costs	FY 2027 Capital Costs	FY 2028 Capital Costs
Public Works Facilities						
Buildings						
Air Cooled Condensing Units 1-3	-	695,000	-	-	-	-
Air Cooled Condensing Units 4-6	-	526,000	-	-	-	-
Air Duct Cleaning	115,000	150,000	-	-	-	-
Air Handling Unit & Boiler Replacement	15,000	914,000	-	-	-	-
Architect/Engineer for Misc. Projects	30,000	20,000	50,000	50,000	50,000	50,000
Charging Stations for Fleet Vehicles	5,414	56,160	65,385	-	-	-
Door Replacement City Hall	50,000	75,176	-	-	-	-
Electrical Arc Flash Study	-	84,480	-	-	-	-
Electrical Service Replacement for IT	-	30,000	-	-	-	-
Evidence Storage Police Department	-	500,000	-	-	-	-
Facility Master Plan Municipal Complex	-	-	25,000	-	-	-
Fleets Garage Heating System Improvements	-	200,000	-	-	-	-
Garage Floor Repair/Replacement	197,125	290,000	310,000	400,000	-	-
Gas Detection System Replacement	-	-	110,000	-	-	-
Generator Base Tank Replacement	19,500	-	-	-	-	-
Heating and Cooling Replace. Fire Stn 3	-	-	30,000	-	-	-
Heating and Cooling Replace. Fire Stn 4	-	-	-	-	24,000	-
Hot Water Heater Fin Valve Replacement	-	50,000	-	-	-	-
Hot water System Replacement	95,000	-	-	-	-	-
Kitchel Remodel Fire Stn 1	115,415	148,000	-	-	-	-
Liebert Unit Replacement Server Room	39,800	-	-	-	-	-
Metra Station Purchase	976,290	-	-	-	-	-
Overhead Door Replacement Station 4	28,900	-	-	-	-	-
Paint & Floor Replace. Fire Stn 1	-	-	89,000	-	-	-
Paint & Floor Replace. Police Stn	-	70,000	-	-	-	-
Paint Municipal Complex	84,555	-	-	-	-	-

Request Title	CAPITAL REPLACEMENT FUND PROJECT COSTS					
	FY 2024 Projected Capital Cost	FY 2024B Capital Cost	FY 2025 Capital Costs	FY 2026 Capital Costs	FY 2027 Capital Costs	FY 2028 Capital Costs
Public Works Facilities (continued)						
Roof Replacement Station 4	60,000	-	-	-	-	-
Sally Port Heating Improvements	-	50,000	-	-	-	-
Sidewalk Replacement Front Portico	46,250	-	-	-	-	-
Small Capital Items	1,320	-	12,000	-	-	10,000
	1,879,569	3,858,816	691,385	450,000	74,000	60,000
Automotive Leasing Expenses						
Leasing Admin. Fees	472	-	-	-	-	-
Lease Extensions and Buyouts	10,565	-	-	-	-	-
Principal Payments	3,189	-	-	-	-	-
Interest Charges	509	-	-	-	-	-
*See Vehicle Replace. Fund for Fiscal Years 2024B through 2028						
	14,735	-	-	-	-	-
Total Facilities Division	1,894,304	3,858,816	691,385	450,000	74,000	60,000
Public Works Fleets						
Automotive Equipment						
Hydraulic Lift Replacement	-	40,000	-	-	-	-
Automotive Leasing Expenses						
Leasing Admin. Fees	-	-	-	-	-	-
Principal Payments	-	-	-	-	-	-
Interest Charges	-	-	-	-	-	-
*See Vehicle Replace. Fund for Fiscal Years 2024B through 2028						
Total Fleet Division	-	40,000	-	-	-	-

Request Title	FY 2024 Projected Capital Cost	CAPITAL REPLACEMENT FUND PROJECT COSTS FY 2024B Capital Cost	FY 2025 Capital Costs	FY 2026 Capital Costs	FY 2027 Capital Costs	FY 2028 Capital Costs
Public Works Streets						
Computer Hardware & Software						
Snow Plow Optimization Services	30,000	-	-	-	-	-
Automotive Equipment						
Case Wheel Loader	232,514	-	-	-	-	-
Truck 402 Lease Buyout	8,100	-	-	-	-	-
Lease Extensions	4,660	-	-	-	-	-
	245,274	-	-	-	-	-
Operating Equipment						
Changeable Message Sign	17,595	20,000	-	-	-	-
System Improvements						
City Banners	7,670	-	-	-	-	-
Automotive Leasing Expenses						
Leasing Admin. Fees	22,071	-	-	-	-	-
Principal Payments	336,683	-	-	-	-	-
Interest Charges	35,515	-	-	-	-	-
*See Vehicle Replace. Fund for Fiscal Years 2024B through 2028						
	394,269	-	-	-	-	-
Total Public Works Streets Dept.	694,808	20,000	-	-	-	-
		-	-	-	-	-
Capital Replacement Fund	$ 14,616,753	$20,113,944	$11,879,666	$4,029,280	$3,901,713	$4,840,044

	VEHICLE REPLACEMENT FUND PROJECT COSTS					
Request Title	FY 2024 Projected Capital Cost	FY 2024B Capital Cost	FY 2025 Capital Costs	FY 2026 Capital Costs	FY 2027 Capital Costs	FY 2028 Capital Costs
Governmental Purpose Vehicles						
City Administration	-	-	-	33,241	-	-
Community Development	-	-	105,000	72,000	-	-
Fire Rescue	-	237,015	761,628	1,608,103	434,241	2,491,802
Police	-	794,768	273,332	836,678	210,050	296,766
Public Works Engineering	-	84,275	121,425	4,900	9,813	-
Public Works Facilities	-	2,555	-	-	-	-
Public Works Fleet	-	50,695	-	-	-	-
Public Works Streets	-	1,577,691	1,505,523	368,283	914,183	-
	-	2,746,999	2,766,908	2,923,205	1,568,287	2,788,568
Total Project Costs	$ -	$2,746,999	$2,766,908	$2,923,205	$1,568,287	$2,788,568

For any governmental vehicle purchases prior to fiscal year 2024B, see the Capital Replacement Fund for details.

Request Title	FY 2024 Projected Capital Cost	FY 2024B Capital Cost	FY 2025 Capital Costs	FY 2026 Capital Costs	FY 2027 Capital Costs	FY 2028 Capital Costs
		WATER AND SEWER CAPITAL PROJECT COSTS				
Public Works Administration & Storm Water						
Professional Services						
Investment Manager Fees	5,220	3,500	-	-	-	-
System Improvements						
Broadway Conflict Manhole	103,351	-	-	-	-	-
City Hall Detention Basin	-	-	-	-	-	150,000
Country Club Sub. Spot Storm Sewer	-	-	-	138,600	1,677,060	-
Crystal Creek Reestablishment	350,000	2,550,000	2,250,000	-	-	-
Crystal Vista Rdway Drainage Retrofit	-	75,000	100,000	100,000	100,000	100,000
Edgewater Drainage Improvement	70,000	450,000	-	-	-	-
Lake Avenue Culvert	-	-	-	-	-	50,000
Small Capital Items	1,400	3,200	3,200	-	-	-
Three Oaks Water Level Control	900,000	3,500,000	-	-	-	-
	1,424,751	6,578,200	2,353,200	238,600	1,777,060	300,000
Grants Historical						
Pine & Oriole Depression	4,200	4,200	4,200	-	-	-
Total PW Administration	1,434,171	6,585,900	2,357,400	238,600	1,777,060	300,000

Request Title	FY 2024 Projected Capital Cost	FY 2024B Capital Cost	FY 2025 Capital Costs	FY 2026 Capital Costs	FY 2027 Capital Costs	FY 2028 Capital Costs
		WATER AND SEWER CAPITAL PROJECT COSTS				
Public Works Water & Underground						
Automotive Equipment						
Vehicle Replacements	132,100	462,157	483,470	102,060	95,130	201,160
Operating Equipment						
SCADA Server Replacement	-	-	45,000	-	-	-
System Improvements						
Backyard Water Main Removal	-	1,447,500	-	-	-	-
Collection System Analysis	-	50,000	50,000	50,000	-	-
Deep Well #19 (NEW)	1,539,924	4,186,585	300,000	-	-	-
Deep Well #20 (NEW)	-	-	-	-	-	800,000
Dole Avenue Water Main Replacement	1,351,655	2,839,615				
IDOT Route 31 Improvements	-	125,000	1,415,000	-	-	-
Lead Service Line Replacement	200,000	200,000	400,000	1,050,000	1,050,000	1,050,000
Northwest Areas Sanitary Forcemain	-	250,000	-	-	-	1,000,000
Risk and Resiliency Plan	-	-	35,000	-	-	-
Sanitary Sewer Lining & Grouting	290,000	-	513,581	529,000	550,000	566,500
Sanitary Sewer Manhole Lining	-	-	500,000	500,000	500,000	500,000
Water Master Plan Update	-	60,000	60,000	-	-	-
Water Meter Replacement Program	-	1,400,000	4,300,000	4,300,000	-	-
Water Plant #1 Long Term Improve.	-	80,000	120,000	200,000	5,000,000	-
Water Plant #2 Reconstruction	1,528,345	-	-	-	-	-
Water Main Replacement Prgm	-	-	-	-	-	1,000,000
Water Plant #3 Improvements	-	25,000	650,000	-	-	-
Water Tower & Reservoir Tank Paint	-	50,000	700,000	721,000	743,000	765,000
	4,909,924	10,713,700	9,043,581	7,350,000	7,843,000	5,681,500
Lead Service Line Grants						
Homeowner Grant Program	-	500,000	500,000	500,000	500,000	500,000

Request Title	FY 2024 Projected Capital Cost	FY 2024B Capital Cost	FY 2025 Capital Costs	FY 2026 Capital Costs	FY 2027 Capital Costs	FY 2028 Capital Costs
	WATER AND SEWER CAPITAL PROJECT COSTS					
Public Works Water & Underground (continued)						
Automotive Leasing Expenses						
Leasing Admin. Fees	5,124	4,301	4,881	1,298	498	208
Principal Payments	91,172	59,364	65,801	18,201	6,986	3,039
Interest Charges	12,708	6,431	6,413	2,032	1,065	316
	109,004	70,096	77,095	21,531	8,549	3,563
Total Water & Underground	5,151,028	11,745,953	10,149,146	7,973,591	8,446,679	6,386,223
Public Works Wastewater						
Automotive Equipment						
Vehicle Replacements	6,200	182,215	42,464	110,788	11,200	37,500
Operating Equipment						
Generator & UST Removal Pump Stn. #12	50,000	319,500	50,000	-	-	-
Generator Pump Stn. #20	50,000	102,250	-	-	-	-
Lift Station Cisco Radio Replacement	183,246	-	-	-	-	-
Generator Pump Stn. #21	-	30,000	30,000	235,000	-	-
SCADA Server Replace. WWTP #2	-	32,500	-	-	-	-
Generator & Stn. Control Panel PS#23	-	-	30,000	235,000	-	-
Generator & Stn. Control Panel PS#24	-	-	-	30,000	235,000	-
Generator & Stn. Control Panel PS#25	-	-	30,000	235,000	-	-
Gravity Belt Thickener WWTP #2	-	-	-	375,000	-	-
Portable Generator Replacements	-	-	-	-	100,000	-
Generator Replacement	121,376	-	-	-	-	-
RAW Pumps Replacement WWTP#2	-	-	-	40,000	500,000	-
SCADA Server Replace. WWTP #3	-	-	32,500	-	-	-
	404,622	484,250	172,500	1,150,000	835,000	-

Request Title	FY 2024 Projected Capital Cost	FY 2024B Capital Cost	FY 2025 Capital Costs	FY 2026 Capital Costs	FY 2027 Capital Costs	FY 2028 Capital Costs
		WATER AND SEWER CAPITAL PROJECT COSTS				
Public Works Wastewater (continued)						
System Improvements						
Centrifuge Units Rehab. WWTP #2	-	-	-	-	-	85,000
Final Clarifier Rehab WWTP #2 & #3	-	-	-	-	900,000	-
Phosphorus Removal WWTP #2 and #3	-	-	330,000	330,000	10,755,000	-
Primary Clarifier Equipment WWTP #2	-	-	-	-	180,000	-
Pump Stn. #10 Rehabilitation	-	-	-	-	-	400,000
Pump Stn. #14 Rehabilitation	-	1,700,000	760,000	-	-	-
Pump Stn. #6 Reconstruction	-	90,000	1,200,000	-	-	-
Pump Stn. Force Main Lining Program	-	-	-	-	250,000	250,000
UV Disinfection System Replacement	739,200	-	-	-	-	-
	739,200	1,790,000	2,290,000	330,000	12,085,000	735,000
Automotive Leasing Expenses						
Leasing Admin. Fees	-	668	1,008	928	548	229
Principal Payments	15,215	9,193	32,928	49,651	46,390	43,843
Interest Charges	2,479	2,087	2,371	1,685	1,061	315
	17,694	11,948	36,307	52,264	47,999	44,387
Total PW Wastewater	1,167,716	2,468,413	2,541,271	1,643,052	12,979,199	816,887
Total Water & Sewer Capital	$ 7,752,915	$ 20,800,266	$15,047,817	$9,855,243	$ 23,202,938	$7,503,110

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CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2024B

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 fiscal year 2024B, covering the time period from May 2024 to December 2024 with four additional years of projections through December 2028.

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 three 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 and the Vehicle 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:

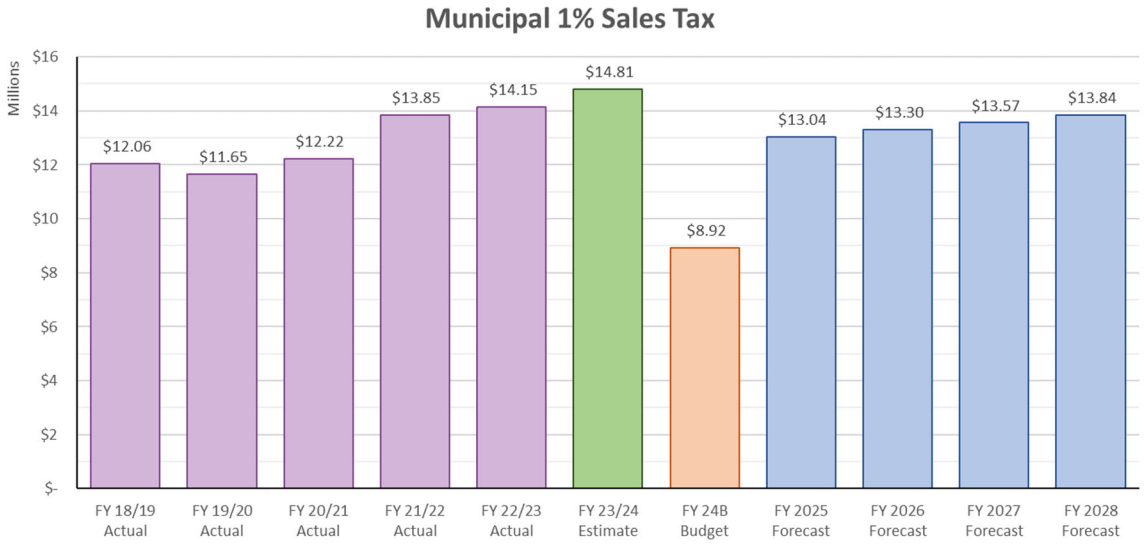
Salary & Benefits: 4%	Contractual Services: 2.5-4%
Health Insurance: 4%	Commodities: 3%
Public Safety Pension Contributions: 4.5%	Miscellaneous Expenditures: 3%

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.

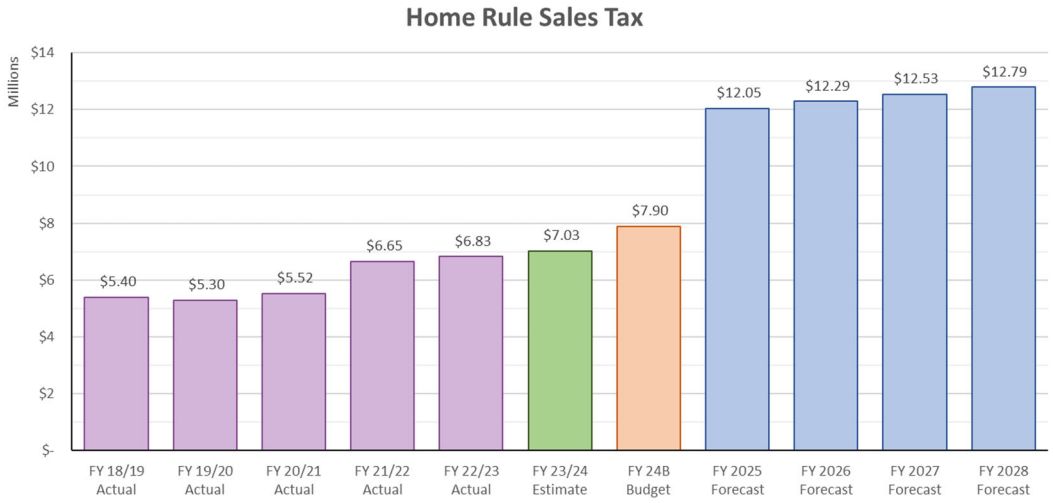
Sales Tax

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. Receipts are forecasted down in 2024 because of both the eight month budget year and the proposed elimination of the State's sales tax on groceries. The elimination of the tax on groceries is expected to reduce receipts by $1.7 to $2.0 million per year.



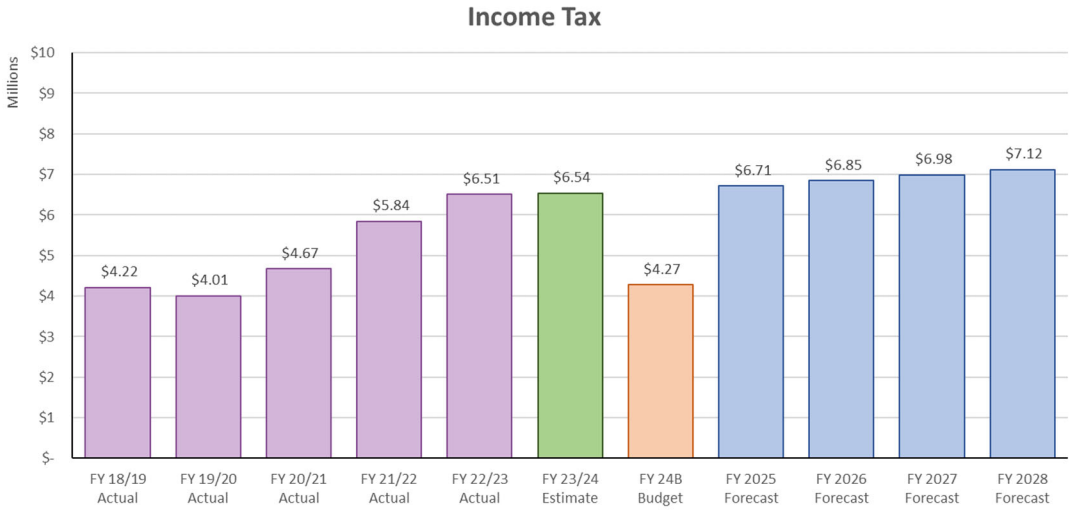
Home Rule Sales Tax

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%, with an increase to 1.25% to be effective July 1, 2024.



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 2% have been built into the future years.



FIVE YEAR FORECASTS

Six funds have been included in the City's Five Year Financial Plan. These are the General Fund, Fire Rescue Fund, Capital Replacement Fund, Vehicle 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.

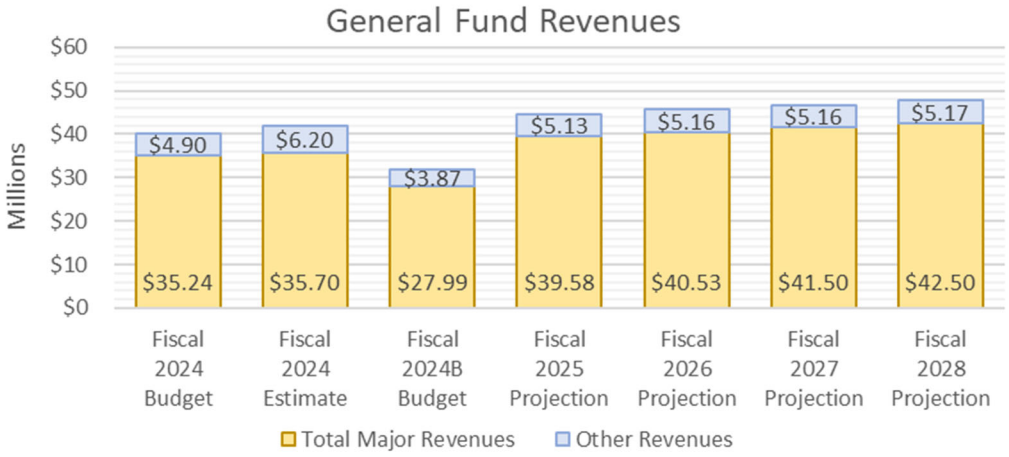
General Fund

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 that range for the next five years.

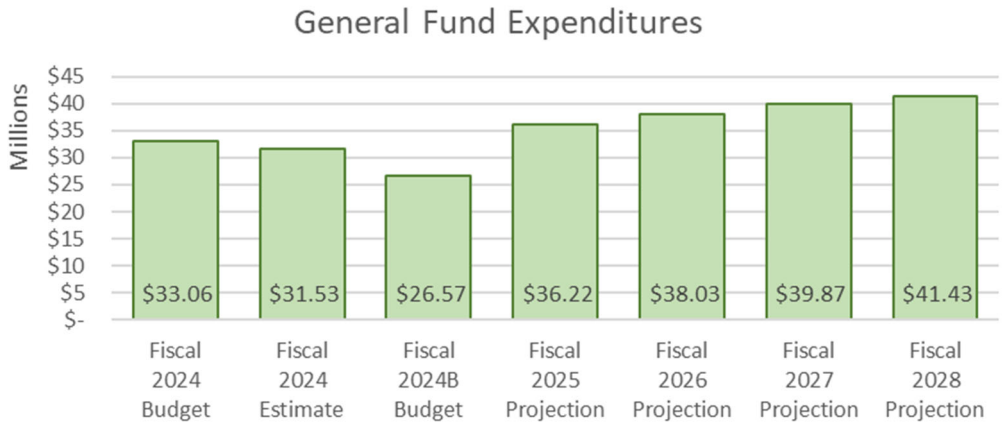
GENERAL FUND	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	Fiscal 2025 Projection	Fiscal 2026 Projection	Fiscal 2027 Projection	Fiscal 2028 Projection
Available Fund Balance as % of Expenditures	50%	49%	49%	46%	45%	46%	46%

Revenues are tracking for steady growth overall. Most major revenue sources have been growing steadily along with inflation. 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.

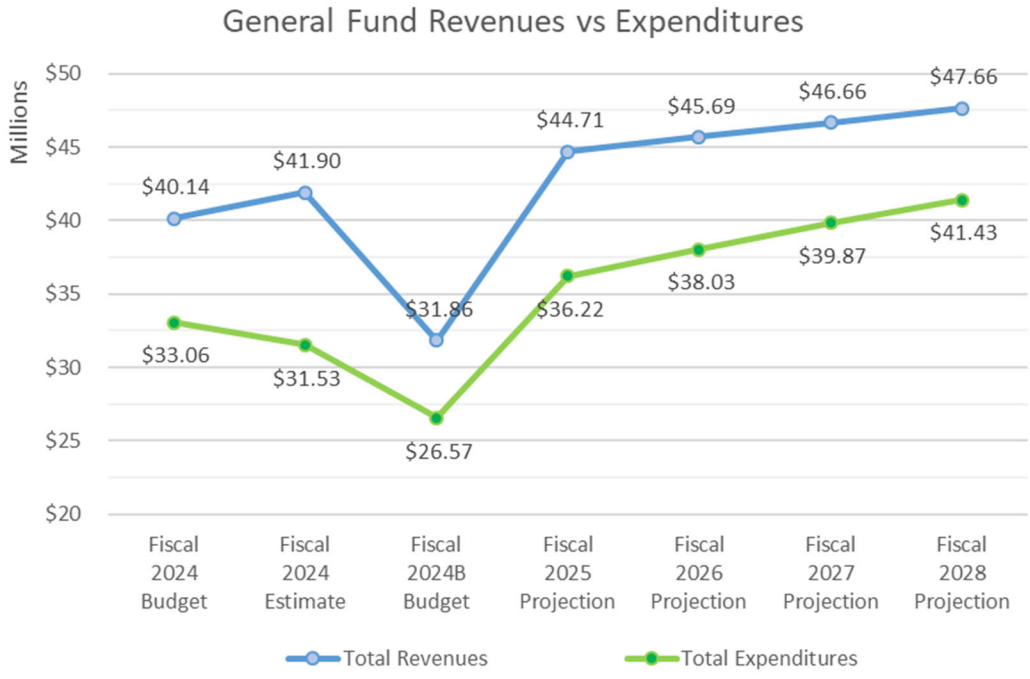


Expenditures are predicted to have steady growth as well. The City has a long-standing track record of keeping operational expenditures within budgetary constraints, taking advantage of

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.



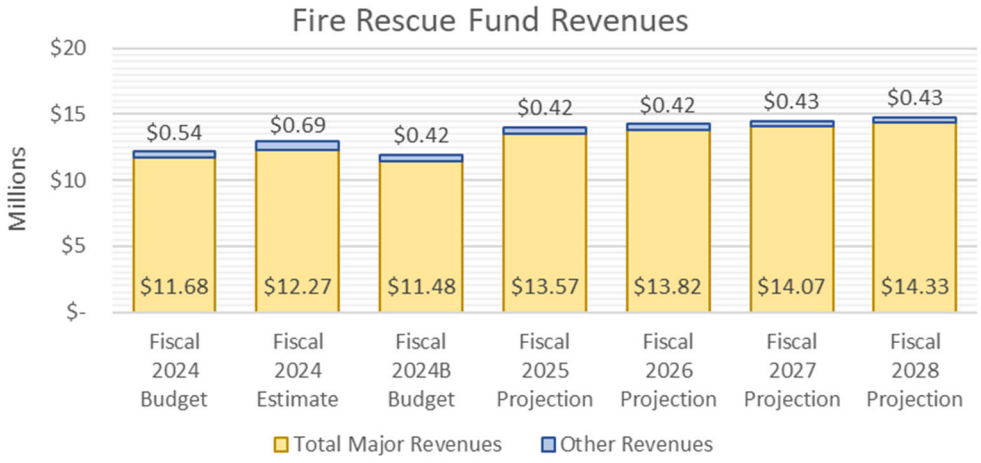
Overall, revenues for the General Fund are expected to outpace expenditures for the near future. Any operational surplus generated by the General Fund is used as a funding source for the City's capital needs. The excess is reflected in the TRANSFERS section of the General Fund and both governmental capital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



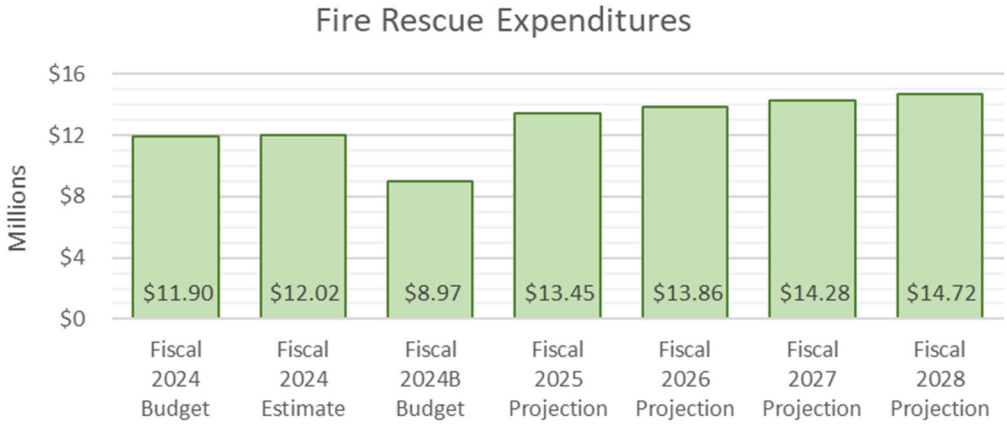
Fire Rescue Fund

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.

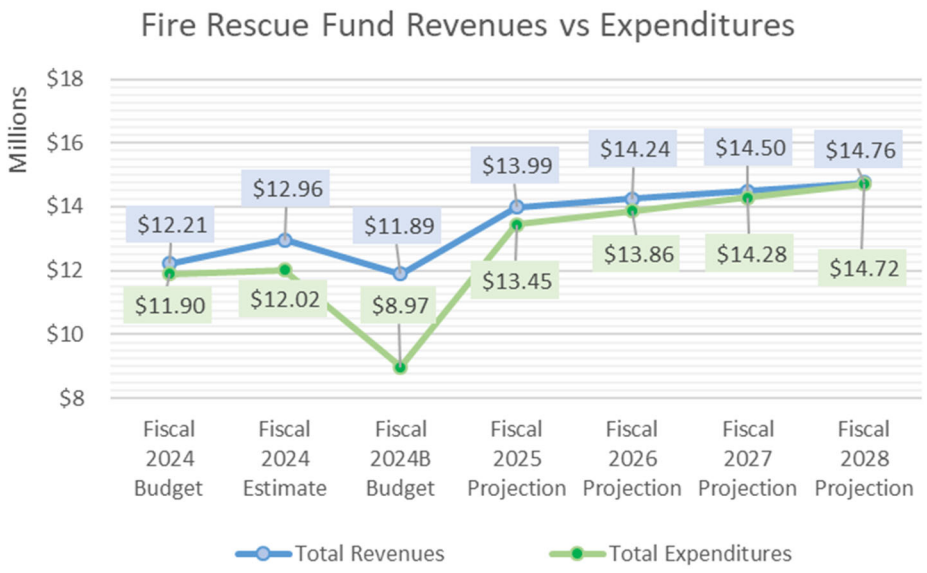
Major revenues for the Fire Rescue Fund include property taxes, ambulance transport fees, and contractual payments from the Village of Lakewood and the Crystal Lake Rural Fire Protection District. These three sources account for about 96% of the revenues in this fund. A change to the ambulance transport fee has been built into the budget for 2024B, setting the rate to match the Ground Emergency Medical Transport (GEMT) rate as determined by the State of Illinois for the City, as that rate is more reflective of actual transportation costs.



The majority of the increase for expenditures relates to personnel costs, as the Fire Rescue Department is a service based department. Based on identified needs of the community, the overall staffing levels of the Department are projected to increase, growing the operational expenditures at a higher pace.



Overall, expenditures for Fire Rescue operations are increasing faster than the corresponding revenue sources. In the upcoming fiscal year 2024B, a full year of property tax receipts will be received, compared to only eight months of expenditures, however the levy proceeds will be used to fund operations in to the first few months of 2025. The forecast shows sufficient resources for the next five years, with 2028 revenues about matching expenditures. Staff will review all future expenditures and revenues closely for this fund to ensure the Fire Rescue Fund will remains solvent.

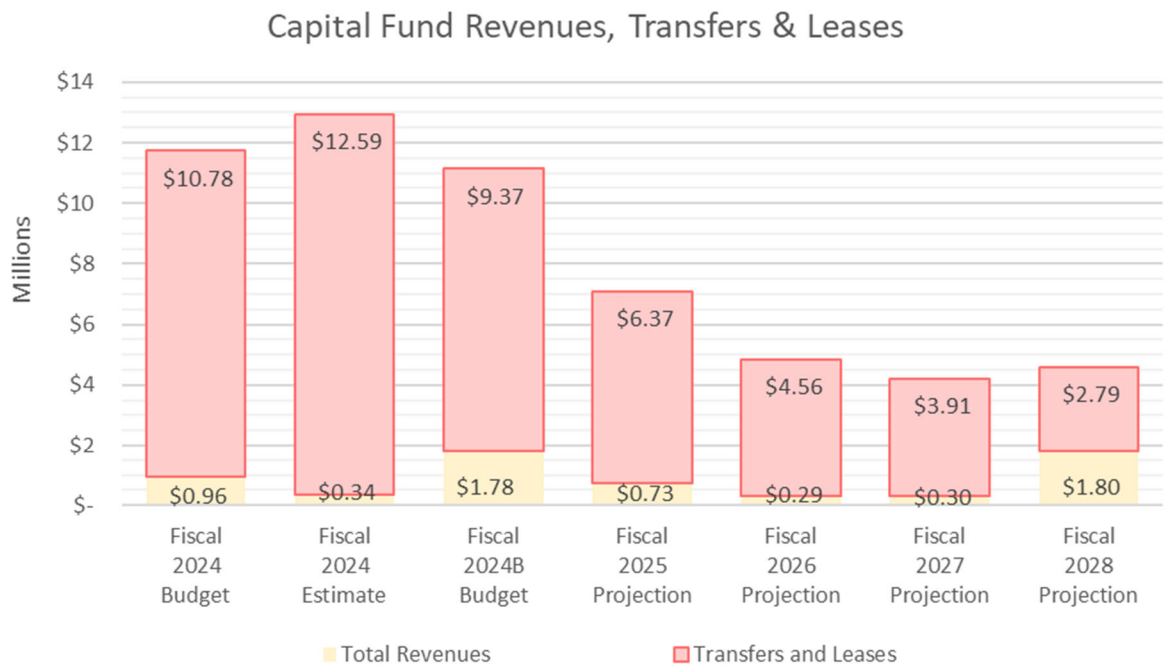


Capital Replacement Fund

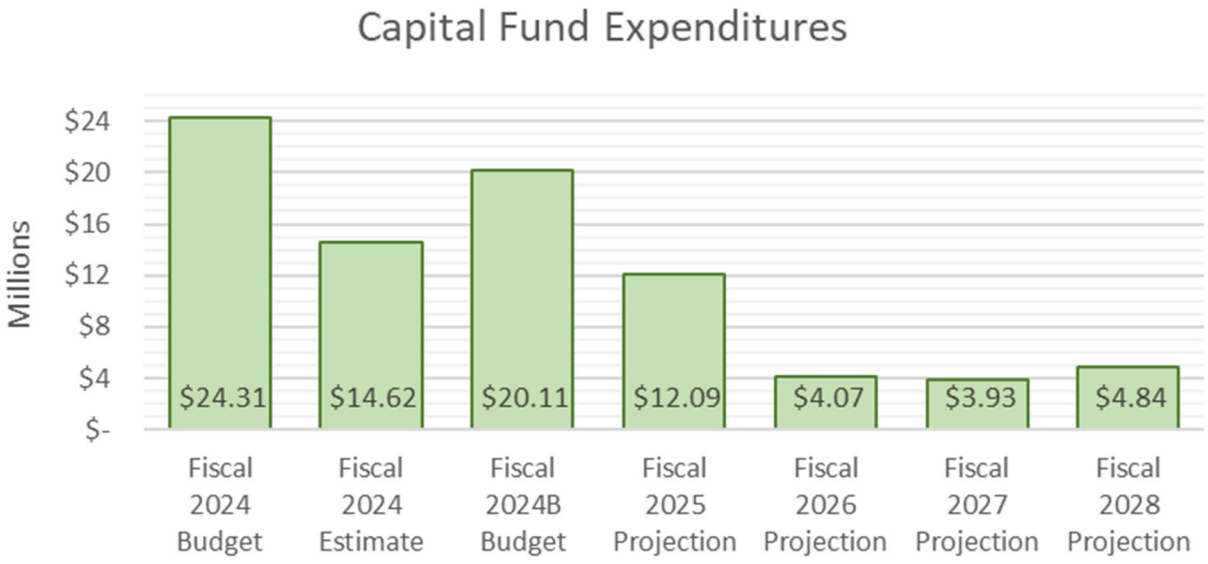
The first of the capital funds included herein is the Capital Replacement Fund (Capital Fund). The Capital Fund accounts for all the capital needs of the City's governmental functions except for vehicles. Please refer to Exhibit C at the end of this section for details on the Capital Fund Forecast.

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, the chart below incorporates transfer into the fund. While the fleet purchases have been traditionally charged to this fund, a new Vehicle Replacement Fund was created for Fiscal Year 2024B. Large variances in the major revenues below are attributable to one time sources such as grants.



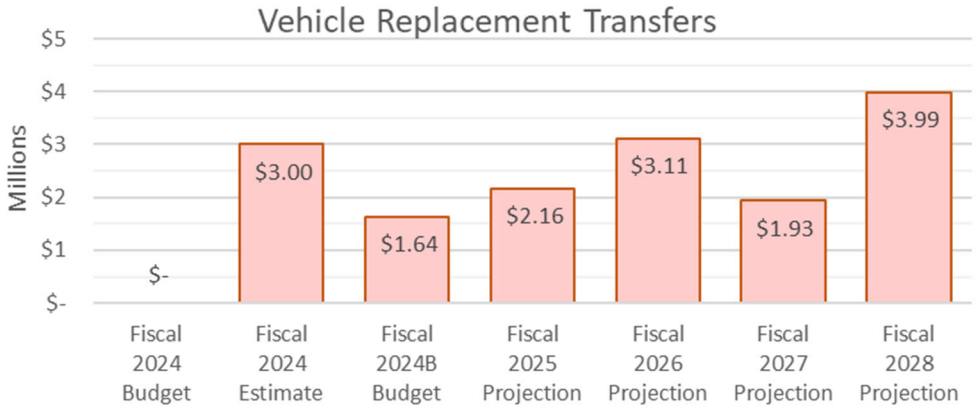
Being all capital expenditures, the annual amount can vary considerably from year to year. Projects are slated based on timing needs and ideally, available funding. Inclusion in the Capital Improvement Plan does not guarantee inclusion in the Annual Budget. Projects are evaluated continually to assess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



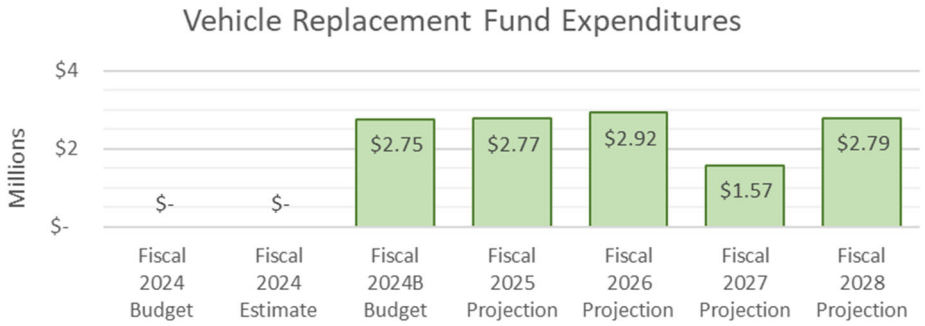
Vehicle Replacement Fund

New for Fiscal Year 2024B is the Vehicle Replacement Fund. This fund will be used for all governmental function vehicle replacement costs and existing lease obligation payments. Vehicles are a critical component of the City's capital inventory. Examples include police squad cars, fire rescue apparatus, and snow plows. Having a dedicated fund to account for such replacements allows the City to better plan for fluctuations year by year in estimated costs without a significant impact on the General Fund. It also allows for the accumulation of fund balance to ideally pay for the vehicles as needed without financing costs. Please refer to Exhibit D at the end of this section for details on the Vehicle Replacement Fund Forecast.

There are currently no revenue sources dedicated to funding vehicle replacements. All funding is provided as transfers from the General Fund and the Fire Rescue Fund. A fairly stable funding level is forecasted from the General Fund to build the reserves in years of lower cost replacements and draw down reserves in years where the replacements exceed the transfers in. Transfers in from the Fire Rescue Fund are set to match the proposed replacement needs.



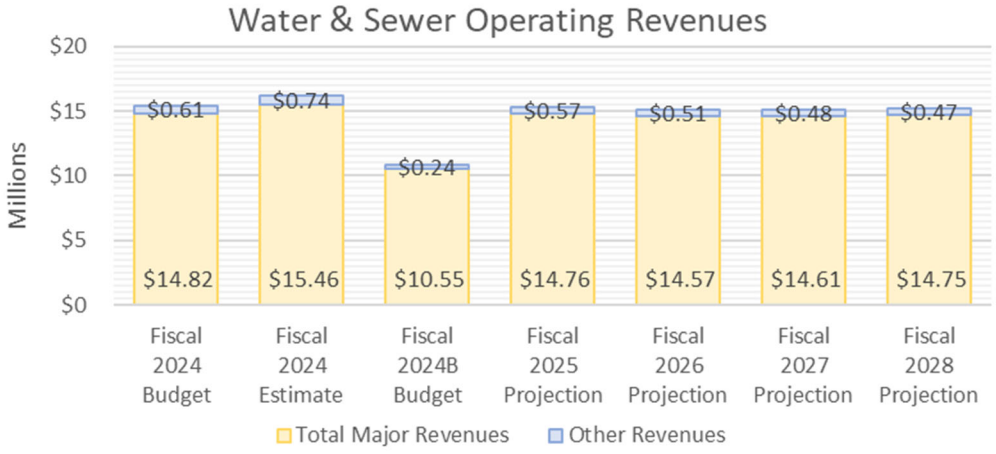
Expenditures have been planned out to account for when each vehicle is most likely due for replacement. All vehicles are evaluated based on condition and repairs annually and only replaced as needed. While the City entered into a vehicle leasing program in 2019, replacements going forward will be reviewed for purchase or lease; the most advantageous method for the City to fund the replacement will be selected on a case by case basis.



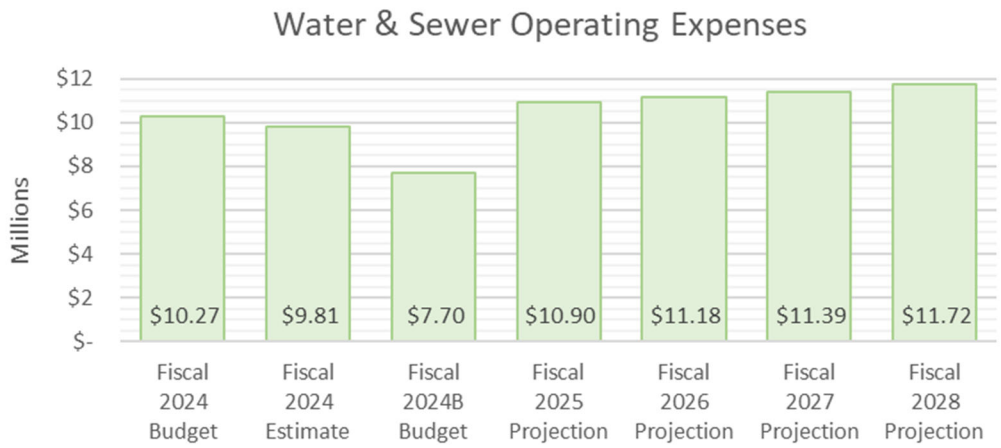
Water & Sewer Operating Fund

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 E at the end of this section for details on the Water & Sewer Operating Fund.

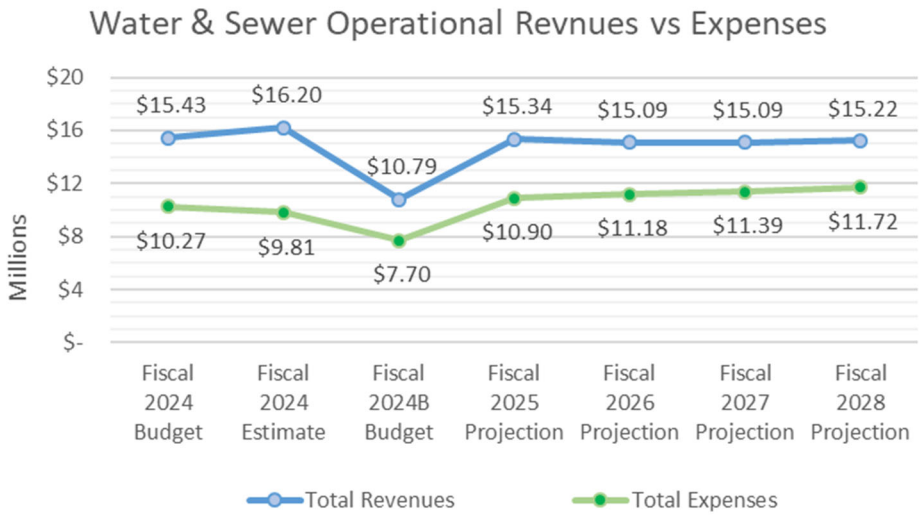
Major revenues in the Water & Sewer Operating Fund include consumption based fees for water and sewer services and connection fees for new construction. Consumption based fees are increased by inflationary levels each year as needed to cover the rising costs of operations and capital of the water and sewer systems.



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 Replacement Fund (Water & Sewer Capital Fund).

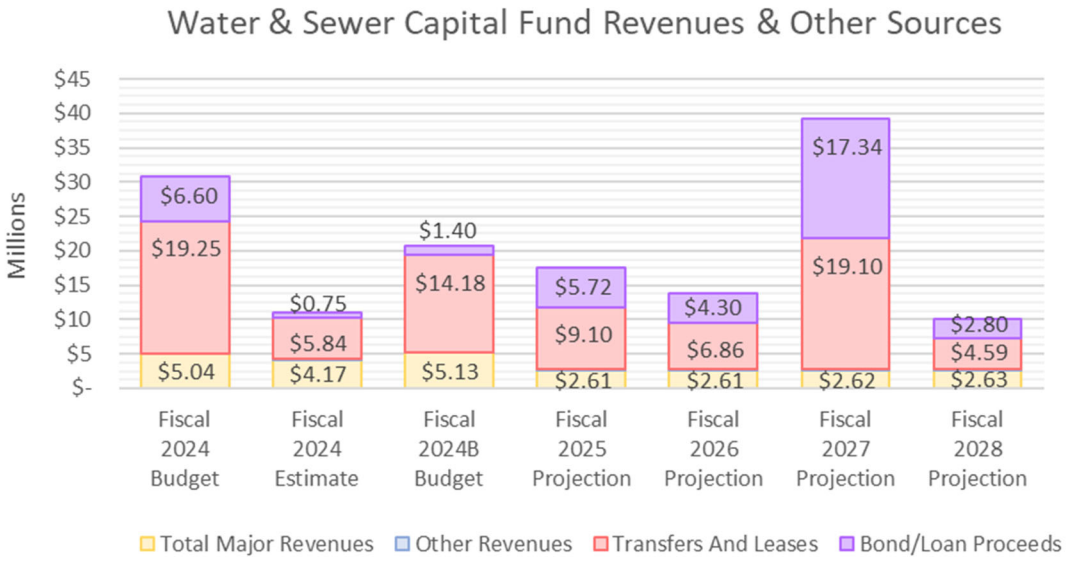


The fund balance of the Water & Sewer Operations Fund has temporarily grown as a transfer was not completed to the Water and Sewer Capital Fund in fiscal year 2022/23. The surplus will be drawn down over the next five years. Debt service obligations are approximately $4 million per year. Having available fund balance allows for stability of funding even with unexpected operational expenses that may arise.

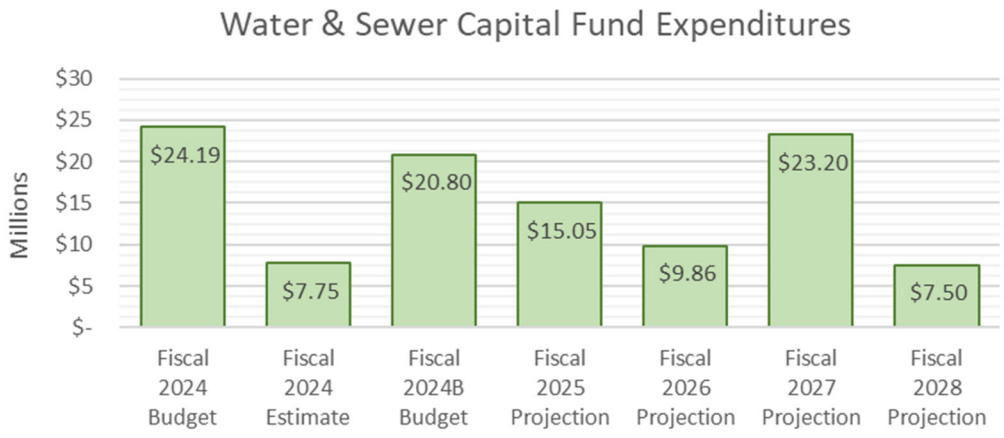
Water & Sewer Capital Replacement Fund

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 F 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 began allocating all of the gas and electric utility taxes to fund water and sewer capital needs; the tax were formerly split between 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. A debt issuance is planned for 2027 to fund a large improvement to Wastewater Treatment Plant #2.



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 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	Fiscal 2025 Projection	Fiscal 2026 Projection	Fiscal 2027 Projection	Fiscal 2028 Projection
REVENUES							
Major Revenues							
Property Taxes	$ 5,767,047	$ 5,768,388	$ 5,898,176	$ 6,163,594	$ 6,440,956	$ 6,730,799	$ 7,033,685
Sales Tax	14,401,444	14,806,967	8,915,785	13,038,891	13,299,669	13,565,662	13,836,975
Home Rule Sales Tax	6,979,256	7,025,520	7,895,435	12,047,953	12,288,912	12,534,690	12,785,384
Income Tax	6,452,518	6,535,615	4,274,951	6,711,901	6,846,139	6,983,062	7,122,723
Use Tax	1,639,775	1,566,234	1,001,764	1,617,593	1,649,945	1,682,944	1,716,603
Total Major Revenues	$35,240,040	$35,702,724	$27,986,111	$39,579,932	$40,525,621	$41,497,157	$42,495,370
Other Revenues	4,903,184	6,200,481	3,873,326	5,125,552	5,163,076	5,161,477	5,167,891
Total Revenues	$ 40,143,224	$ 41,903,205	$ 31,859,437	$ 44,705,484	$ 45,688,697	$ 46,658,634	$ 47,663,261
EXPENDITURES							
Executive	$ 523,475	$ 500,442	$ 423,165	$ 532,081	$ 536,860	$ 541,781	$ 546,851
Legal	563,695	608,310	559,695	710,083	738,486	768,026	798,747
City Administration	2,299,937	2,018,735	1,690,488	2,619,813	2,724,229	2,832,824	2,945,763
Information Technology	1,481,116	1,446,438	1,162,417	1,676,971	1,732,608	1,790,190	1,849,788
Police Department	11,929,439	11,485,703	8,775,662	13,398,275	14,277,100	15,192,409	15,800,959
Community Development	2,677,591	2,202,610	1,950,835	2,799,249	2,908,745	3,022,669	3,137,196
Public Works							
Engineering	1,408,704	1,331,927	1,046,149	1,511,585	1,571,658	1,634,153	1,699,172
Streets	3,791,405	3,685,773	2,933,955	4,077,724	4,230,105	4,388,313	4,552,579
Fleet Services	769,269	688,051	546,539	819,889	844,486	869,821	895,916
Facility Services	913,410	929,028	670,048	1,020,548	1,054,228	1,089,049	1,125,056
Fire & Police Commission	36,614	47,302	36,790	41,229	42,269	43,335	44,428
Three Oaks Rec. Area	846,603	764,856	818,483	849,324	879,460	911,657	945,053
Debt Service	52,924	52,724	53,763	0	53,730	53,680	53,556
Pension Obligation	5,767,047	5,768,051	5,898,176	6,163,594	6,440,956	6,730,799	7,033,685
Total Expenditures	$ 33,061,229	$ 31,529,950	$ 26,566,165	$ 36,220,365	$ 38,034,920	$ 39,868,705	$ 41,428,748
Revenues Over (Under) Expenditures	$ 7,081,995	$ 10,373,255	$ 5,293,272	$ 8,485,119	$ 7,653,777	$ 6,789,928	$ 6,234,513
TRANSFERS IN (OUT)							
Transfers In	$ 139,180	$ 150,199	$ 151,156	$ 130,000	$ 130,000	$ 130,000	$ -
Transfers Out	(6,755,304)	(10,475,099)	(7,174,021)	(5,051,796)	(7,021,339)	(5,805,602)	(5,303,007)
Net Transfers	$ (6,616,124)	$ (10,324,900)	$ (7,022,865)	$ (4,921,796)	$ (6,891,339)	$ (5,675,602)	$ (5,303,007)
FUND BALANCE							
Change in Fund Balance	$ 465,871	$ 48,355	$ (1,729,593)	$ 3,563,323	$ 762,438	$ 1,114,326	$ 931,506
Est. Beg. Fund Balance	20,760,092	21,087,371	21,135,832	19,406,239	22,969,563	23,732,001	24,846,327
Est. End. Fund Balance	$ 21,225,963	$ 21,135,726	$ 19,406,239	$ 22,969,563	$ 23,732,001	$ 24,846,327	$ 25,777,833
*Unrestricted Ending Fund Balance	$ 17,344,253	$ 15,649,240	$ 13,796,924	$ 17,238,232	$ 17,874,030	$ 18,859,184	$ 19,658,933
Available Fund Balance as % of Expenditures	50%	49%	49%	**46%**	**45%**	**46%**	**46%**

FIRE RESCUE FUND	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	Fiscal 2025 Projection	Fiscal 2026 Projection	Fiscal 2027 Projection	Fiscal 2028 Projection
REVENUES							
Major Revenues							
Property Taxes	$ 7,348,000	$7,338,820	$ 7,608,859	$7,761,036	$7,916,257	$8,074,582	$8,236,074
Transport Fees	1,733,150	2,265,000	2,035,000	3,017,500	3,055,225	3,093,516	3,132,381
Contract Service	2,594,517	2,669,024	1,831,695	2,790,878	2,846,696	2,903,630	2,961,703
Total Major Revenues	$ 11,675,667	$ 12,272,844	$ 11,475,554	$ 13,569,414	$ 13,818,178	$ 14,071,728	$ 14,330,158
Other Revenues	535,500	688,065	416,500	419,830	423,193	426,590	430,021
Total Revenues	$ 12,211,167	$ 12,960,909	$ 11,892,054	$ 13,989,244	$ 14,241,371	$ 14,498,318	$ 14,760,179
EXPENDITURES							
Fire Rescue	$11,901,420	$12,022,616	$8,974,577	$13,448,064	$13,857,683	$14,279,924	$14,715,184
Total Expenditures	$ 11,901,420	$ 12,022,616	$ 8,974,577	$ 13,448,064	$ 13,857,683	$ 14,279,924	$ 14,715,184
Revenues Over (Under) Expenditures	$ 309,747	$ 938,293	$ 2,917,477	$ 541,180	$ 383,688	$ 218,394	$ 44,995
TRANSFERS IN (OUT)							
Transfers In	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers Out	-	(1,362,913.0)	(1,230,015.0)	(733,324)	(1,757,603)	(434,241)	(2,491,802)
Net Transfers	$ -	$ (1,362,913)	$ (1,230,015)	$ (733,324)	$ (1,757,603)	$ (434,241)	$ (2,491,802)
FUND BALANCE							
Change in Fund Balance	$ 309,747	$ (424,620)	$ 1,687,462	$ (192,144)	$ (1,373,915)	$ (215,847)	$ (2,446,807)
Est. Beg. Fund Balance	6,289,369	$7,637,647	$7,213,027	8,900,489	8,708,346	7,334,431	7,118,584
Est. End. Fund Balance	$ 6,599,116	$ 7,213,027	$ 8,900,489	$ 8,708,346	$ 7,334,431	$ 7,118,584	$ 4,671,777
*Unrestricted Ending Fund Balance	$ 5,387,663	$ 5,980,441	$ 7,425,760	$ 6,984,699	$ 7,468,852	$ 5,722,045	$ 5,626,150
Available Fund Balance as % of Expenditures	45%	50%	83%	52%	54%	40%	38%

CAPITAL REPLACEMENT FUND	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	Fiscal 2025 Projection	Fiscal 2026 Projection	Fiscal 2027 Projection	Fiscal 2028 Projection
REVENUES							
Major Revenues							
Video Gaming	$ 268,567	$ 306,432	$ 217,860	$ 290,877	$ 293,136	$ 295,417	$ 297,721
Utility Taxes	-	-	-	-	-	-	-
Grants & Reimb.	687,215	-	1,558,642	437,285	-	-	1,500,000
Total Major Revenues	$ 955,782	$ 306,432	$ 1,776,502	$ 728,162	$ 293,136	$ 295,417	$ 1,797,721
Other Revenues	-	38,026	-	-	-	-	-
Total Revenues	$ 955,782	$ 344,458	$ 1,776,502	$ 728,162	$ 293,136	$ 295,417	$ 1,797,721
EXPENDITURES							
City Administration	40,000	40,000	20,000	-	-	-	-
Community Development	539,000	432,200	400,000	4,201,000	-	-	297,750
Information Technology	871,200	499,898	506,095	357,000	85,000	190,000	70,000
Fire Rescue	1,601,975	1,362,913	993,000	19,000	168,500	19,000	-
Police Department	1,716,883	1,243,993	178,161	12,000	44,500	32,500	35,000
Public Works							
Engineering	4,612,305	2,086,254	2,846,780	1,020,063	277,178	102,461	1,304,520
Fleet Services	58,799	3,830	40,000	2,219	1,798	1,352	0
Facility Services	3,564,112	1,890,474	3,858,816	691,385	450,000	74,000	60,000
Roadways - MFT	6,335,832	3,339,429	7,729,892	2,043,101	375,000	875,000	375,000
Roadways - Non MFT	2,175,000	2,325,000	2,325,000	2,406,000	2,589,430	2,575,363	2,663,874
Streets	1,808,297	694,808	20,000	208,052	36,903	28,850	-
Three Oaks Recreation	982,000	697,954	1,196,200	1,131,750	41,850	35,850	35,850
Total Expenditures	$ 24,305,403	$ 14,616,753	$ 20,113,944	$ 12,091,570	$ 4,070,159	$ 3,934,376	$ 4,841,994
Revenues Over (Under) Expenditures	$ (23,349,621)	$ (14,272,295)	$ (18,337,442)	$ (11,363,408)	$ (3,777,023)	$ (3,638,959)	$ (3,044,273)
OTHER FINANCING SOURCES (USES)							
Transfers In	$ 9,947,362	$ 11,957,742	$ 9,367,759	$ 6,370,926	$ 4,556,145	$ 3,912,426	$ 2,793,032
Transfers Out	-	-	-	-	-	-	-
Lease Financing	830,563	629,069	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-
Net Transfers	$ 10,777,925	$ 12,586,811	$ 9,367,759	$ 6,370,926	$ 4,556,145	$ 3,912,426	$ 2,793,032
FUND BALANCE							
Change in Fund Balance	$ (12,571,696)	$ (1,685,484)	$ (8,969,683)	$ (4,992,482)	$ 779,122	$ 273,467	$ (251,241)
Est. Beg. Fund Balance	17,986,077	19,549,640	17,864,156	8,894,473	3,901,991	4,681,113	4,954,580
Est. End. Fund Balance	$ 5,414,381	$ 17,864,156	$ 8,894,473	$ 3,901,991	$ 4,681,113	$ 4,954,580	$ 4,703,339

VEHICLE REPLACEMENT FUND	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	Fiscal 2025 Projection	Fiscal 2026 Projection	Fiscal 2027 Projection	Fiscal 2028 Projection
REVENUES							
Major Revenues							
	-	-	-	-	-	-	-
Total Major Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Revenues	-	-	-	-	-	-	-
Total Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EXPENDITURES							
City Administration	$ -	$ -	$ -	$ -	$ 33,241	$ -	$ -
Community Development	-	-	-	105,000	72,000	-	-
Fire Rescue	-	-	237,015	761,628	1,608,103	434,241	2,491,802
Police Department	-	-	794,768	273,332	836,678	210,050	296,766
Public Works							
Engineering	-	-	84,275	121,425	4,900	9,813	-
Fleet Services	-	-	50,695	-	-	-	-
Facility Services	-	-	2,555	-	-	-	-
Streets	-	-	1,577,691	1,505,523	368,283	914,183	-
Total Expenditures	$ -	$ -	$ 2,746,999	$ 2,766,908	$ 2,923,205	$ 1,568,287	$ 2,788,568
Revenues Over (Under) Expenditures	$ -	$ -	$ (2,746,999)	$ (2,766,908)	$ (2,923,205)	$ (1,568,287)	$ (2,788,568)
OTHER FINANCING SOURCES (USES)							
Transfers In	$ -	$ 3,000,000	$ 1,637,015	$ 2,161,628	$ 3,108,103	$ 1,934,241	$ 3,991,802
Transfers Out	-	-	-	-	-	-	-
Net Transfers	$ -	$ 3,000,000	$ 1,637,015	$ 2,161,628	$ 3,108,103	$ 1,934,241	$ 3,991,802
FUND BALANCE							
Change in Fund Balance	$ -	$ 3,000,000	$ (1,109,984)	$ (605,280)	$ 184,898	$ 365,954	$ 1,203,234
Est. Beg. Fund Balance	-	-	3,000,000	1,890,016	1,284,736	1,469,634	1,835,588
Est. End. Fund Balance	$ -	$ 3,000,000	$ 1,890,016	$ 1,284,736	$ 1,469,634	$ 1,835,588	$ 3,038,822

WATER & SEWER OPERATING FUND	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	Fiscal 2025 Projection	Fiscal 2026 Projection	Fiscal 2027 Projection	Fiscal 2028 Projection
REVENUES							
Major Revenues							
Consumption Fees	$ 14,196,530	$ 14,182,411	$ 10,054,854	$ 14,264,962	$ 14,399,238	$ 14,534,778	$ 14,671,594
Connection Fees	625,000	1,275,000	500,000	500,000	175,000	75,000	75,000
Total Major Revenues	$14,821,530	$15,457,411	$10,554,854	$14,764,962	$14,574,238	$14,609,778	$14,746,594
Other Revenues	608,353	741,853	236,398	574,550	514,645	484,061	469,758
Total Revenues	$ 15,429,883	$ 16,199,264	$ 10,791,252	$ 15,339,512	$ 15,088,883	$ 15,093,838	$ 15,216,352
EXPENSES							
Public Works Admin	$ 940,479	$ 955,907	$ 741,462	$ 1,066,369	$ 1,105,871	$ 1,121,748	$ 1,138,178
Water & Sewer	5,534,380	5,354,514	4,224,440	5,802,404	5,992,890	6,056,857	6,240,921
Wastewater	3,795,731	3,499,763	2,730,770	4,036,036	4,078,369	4,210,680	4,345,753
Total Expenses	$ 10,270,590	$ 9,810,184	$ 7,696,672	$ 10,904,809	$ 11,177,130	$ 11,389,286	$ 11,724,851
Revenues Over (Under) Expenses	$ 5,159,293	$ 6,389,080	$ 3,094,580	$ 4,434,703	$ 3,911,753	$ 3,704,553	$ 3,491,501
TRANSFERS IN (OUT)							
Transfers In	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers Out	(8,317,708)	(5,828,127)	(5,796,555)	(6,196,636)	(5,470,207)	(5,134,815)	(5,100,433)
Net Transfers	$ (8,317,708)	$ (5,828,127)	$ (5,796,555)	$ (6,196,636)	$ (5,470,207)	$ (5,134,815)	$ (5,100,433)
CASH BALANCE							
Change in Cash Balance	$ (3,158,415)	$ 560,953	$ (2,701,975)	$ (1,761,933)	$ (1,558,454)	$ (1,430,262)	$ (1,608,932)
Est. Beg. Cash Balance	5,263,955	11,743,870	12,304,823	9,602,848	7,840,914	6,282,461	4,852,198
Est. End. Cash Balance	$ 2,105,540	$ 12,304,823	$ 9,602,848	$ 7,840,914	$ 6,282,461	$ 4,852,198	$ 3,243,266
Available Cash Balance as % of Expenditures	21%	125%	125%	72%	56%	43%	28%

WATER & SEWER CAPITAL REPLACEMENT FUND	Fiscal 2024 Budget	Fiscal 2024 Estimate	Fiscal 2024B Budget	Fiscal 2025 Projection	Fiscal 2026 Projection	Fiscal 2027 Projection	Fiscal 2028 Projection
REVENUES							
Major Revenues							
Utility Taxes	2,702,890	2,567,300	1,484,268	2,605,446	2,614,623	2,623,837	2,633,086
Grants & Reimb.	2,339,815	1,602,104	3,643,670	-	-	-	-
Total Major Revenues	$ 5,042,705	$ 4,169,404	$ 5,127,938	$ 2,605,446	$ 2,614,623	$ 2,623,837	$ 2,633,086
Other Revenues	-	160,000	70,000	100,000	100,000	100,000	100,000
Total Revenues	$ 5,042,705	$ 4,329,404	$ 5,197,938	$ 2,705,446	$ 2,714,623	$ 2,723,837	$ 2,733,086
EXPENSES							
Public Works Admin	$ 4,643,200	$ 1,434,171	$ 6,585,900	$ 2,357,400	$ 238,600	$ 1,777,060	$ 300,000
Water & Sewer	14,926,696	5,151,028	11,745,953	10,149,146	7,973,591	8,446,679	6,386,223
Wastewater	4,618,082	1,167,716	2,468,413	2,541,271	1,643,052	12,979,199	816,887
Total Expenses	$ 24,187,978	$ 7,752,915	$ 20,800,266	$ 15,047,817	$ 9,855,243	$ 23,202,938	$ 7,503,110
Revenues Over (Under) Expenditures	$ (19,145,273)	$ (3,423,511)	$ (15,602,328)	$ (12,342,371)	$ (7,140,620)	$ (20,479,101)	$ (4,770,024)
OTHER FINANCING SOURCES (USES)							
Transfers In	$ 12,647,210	$ 5,090,207	$ 12,782,064	$ 3,339,766	$ 2,450,000	$ 1,750,000	$ 1,750,000
Transfers Out	-	-	-	-	-	-	-
Lease Financing	-	-	-	42,464	110,788	11,200	37,500
Bond/Loan Proceeds	6,600,000	754,482	1,400,000	5,715,000	4,300,000	17,335,000	2,800,000
Net Transfers	$ 19,247,210	$ 5,844,689	$ 14,182,064	$ 9,097,230	$ 6,860,788	$ 19,096,200	$ 4,587,500
CASH BALANCE							
Change in Cash Balance	$ 101,937	$ 2,421,178	$ (1,420,264)	$ (3,245,141)	$ (279,832)	$ (1,382,901)	$ (182,524)
Est. Beg. Cash Balance	8,775,123	$5,915,460	8,336,638	6,916,374	3,671,233	3,391,402	2,008,501
Est. End. Cash Balance	$ 8,877,060	$ 8,336,638	$ 6,916,374	$ 3,671,233	$ 3,391,402	$ 2,008,501	$ 1,825,977

CITY OF CRYSTAL LAKE

ANNUAL BUDGET

FISCAL YEAR 2024B

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, 2024 AND ENDING DECEMBER 31, 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 5, 2024; and

WHEREAS, after proper notice being given, a public hearing was conducted on April 16, 2024, to obtain public comment on the tentative annual budget for the City of Crystal Lake for the fiscal year beginning May 1, 2024 and ending December 31, 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, 2024 and ending December 31, 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 16th day of April 2024.

APPROVED:

_____
Haig Haleblian, Mayor

ATTEST:

_____
Nick Kachiroubas, City Clerk

PASSED: April 16, 2024
APPROVED: April 16, 2024

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.

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

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.

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.

GEMT: Ground Emergency Medical Transport

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

POPULAR ANNUAL FINANCIAL REPORT (PAFR): A financial report that is designed to be readable and easily accessible by the general public and others that do not have a background in public finance.

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 2024B

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 2024B BUDGET CYCLE

June 12, 2023	Distribute FY2024B capital planning instructions
August 4, 2023	FY2024B-FY2029 Capital Plan project worksheets due from departments
August 21, 2023 – September 1, 2023	Capital Request Review
September 19, 2023	Capital Project Presentation #1 to Council
October 3, 2023	Capital Project Presentation #2 to Council
October 17, 2023	Capital Project Presentation #3 to Council, if necessary
October 16, 2023 – November 3, 2023	CIP Document Preparation
November 10, 2023	Distribute 2023 Tax Levy Discussion Memorandum to City Council Distribute CIP Document to City Council
November 21, 2023	City Council consideration of a resolution determining the 2023 Tax Levy (the tax levy determination shall not be made less than 20 days prior to the adoption of the tax levy)
November 24, 2023	Publish Notice of Truth in Taxation (notice to be published 7-14 days prior to public hearing)
December 1, 2021	FY 2024B position requisition forms due from departments
December 5, 2023	Public hearing and adoption of the 2023 Tax Levy
December 15, 2023	File 2023 Tax Levy with McHenry County Clerk
January 8, 2024	FY2023-2024 accomplishments and objectives due from departments FY2023-2024 organization charts and performance metrics due from departments

January 22, 2024 – February 16, 2024	Departments meet with City Manager and Finance to review requests, accomplishments, objectives and metrics.
February 19, 2024 – March 22, 2024	Prepare and review budget document
March 27, 2024	Distribute proposed FY2023-2024 Budget to City Council
April 5, 2024	Make budget available to public (10+ days prior to adoption) Post agenda for workshop Publish notice of public hearing for the FY 2024B Budget (notice to be published 7 to 14 days prior to the time of hearing)
April 10, 2024	Conduct budget workshop
April 16, 2024	Public Hearing and Adoption of FY 2024B Budget, salary ordinance, water rate and other budget impact ordinances.
April 19, 2024	File adopted FY2023-2024 Budget with the McHenry County Clerk

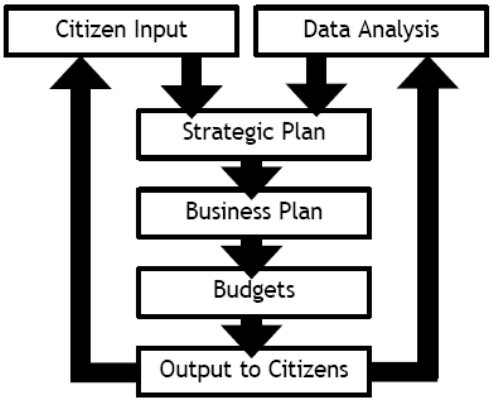
APPENDIX C - STRATEGIC PLAN

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.

ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR)

The Comprehensive Annual Financial Report (ACFR) 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.

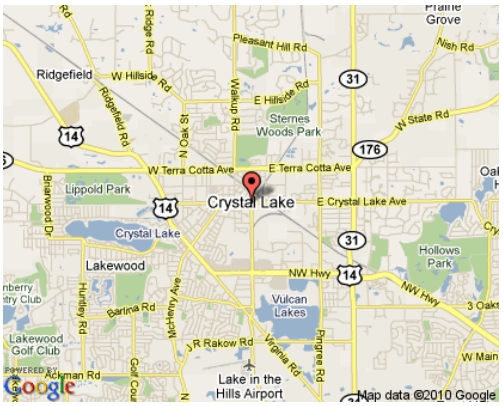
APPENDIX E - HISTORY OF CRYSTAL LAKE

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, Technipaq, Clayens, 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 2023 the City filled 1,100,122 square feet of commercial space with new businesses. Route 14 serves as a retail corridor for the City of Crystal Lake, highlighted by Crystal Point Shopping Center, County Corners Shopping Center, Crystal Lake Plaza, 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
Clayens	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	-	-	-	-
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
2023	40,269	39.9	15,371	12,647	3.6

[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)	262.70
Facilities and Services:	
Lane Miles of Streets	326
Traffic Signals Maintained	34
Police Services	
Number of Stations	1
Number of Police Personnel	82.70
Number of Calls For Service	26,590
Number of Patrol Units	22
Law Violations	
Physical arrests	899
Traffic violations	4,456
Parking violations	3,754
Fire/Emergency Medical Services	
Number of Stations	3
Number of Fire Personnel	71.00
Number of Calls Answered	7,576
Number of Fire Inspections	887
Number of Life Safety Inspections	149
Culture and Recreation	
Parks acreage	450
Number of Libraries	1
Water System:	
Water mains (miles)	240
Fire hydrants	3,234
Water Production Capacity (millions of gallons per day)	7.9
Average daily consumption (millions of gallons)	4.1
Sewer System:	
Sanitary sewers (miles)	165
Storm sewers (miles)	122
Wastewater Treatment Capacity (millions of gallons per day)	19.5
Average daily sewage (millions of gallons)	4.7