



AGENDA
REGULAR CITY COUNCIL MEETING
Monday, April 15, 2024, 7:00 p.m.
City Council Chambers, 333 S Green St, McHenry, IL 60050

1. Call to Order.
2. Roll Call.
3. Pledge of Allegiance.
4. Public Hearing: Call to order a Public Hearing for the proposed Fiscal Year 2024/2025 Budget
5. Motion to adopt the Fiscal Year 2024/2025 Budget
6. Public Comment.
7. Consent Agenda. Motion to Approve the following Consent Agenda Items as presented:
 - A. Annual appointments to Boards, Commissions, and Other Offices (Deputy Clerk Johnson)
 - B. Approval of FY24/25 Liquor License Renewals (May 1, 2024 through April 30, 2025) as presented, conditioned upon receipt of required paperwork and payment of fees (Deputy Clerk Johnson)
 - C. Approval of FY 24/25 Video Gaming License Renewals (May 1, 2024 through April 30, 2025) as presented, conditioned upon receipt of required paperwork and payment of fees (Deputy Clerk Johnson)
 - D. Approval of a street closure on Sunday, August 4, 2024, of Park Street from 1304/1309 Park Street to Elm Street from 12:00 p.m. to 6:00 p.m. for use by the Liberty Club, NFP (PLAV). (Deputy Clerk Johnson)
 - E. Intergovernmental Agreement with the Village of Prairie Grove for plan review and building inspection services (Director Polerecky)
 - F. Approval for (1) the Mayor to sign three-year renewal terms and condition agreements for In-Time, and ThinkGard and (2) approve IT professional services subscription renewals for FY 24/25, for In-Time, TKB Associates, Tyler Technologies, and ThinkGard for a total amount not to exceed \$248,685.12 (Chief Birk)
 - G. Mayor Designation to Affix Signature (Deputy Clerk Johnson)



H. Fox River Day Proclamation (Deputy Clerk Johnson)

I. April 1, 2024 City Council Meeting Minutes

J. Issuance of Checks in the amount of \$537,624.99

K. As Needed Checks in the amount of \$271,019.07

8. Individual Action Item Agenda

A. Sam Oil Liquor License

Motion to approve a Class C Liquor License to Sam Oil LLC, located at 4608 W Crystal Lake Road, contingent on the successful background check of a qualified agent/manager within 30 days (Deputy Clerk Johnson)

B. Patina McHenry Liquor License

Motion to approve a Class C Liquor License to Patina McHenry LLC, located at 1202 Riverside Drive Unit 10, and if approved, pass an ordinance Amending Title 4, Chapter 2, Alcoholic Liquor, Section 6, Limitation on Number of Licenses, of the McHenry City Code (Deputy Clerk Johnson)

C. Zoning and CUP for 4016 W Crystal Lake Road

Motion to pass an Ordinance granting a Zoning Variation and Conditional Use Permit to allow an Open Sales Lot in conjunction with Automotive Sales at 4016 W Crystal Lake Road (Director Polerecky)

D. Central WWTP Site NFR Letter

Motion to approve Change Order #1 in the amount of \$40,680 to HR Green, Inc. for the Central WWTP Site Remediation Program. (Director Wirch)

9. Discussion Item Agenda

A. Orchard Beach Road – Property Annexation (Director Polerecky)

10. Staff Reports.

Provided the 1st meeting of each month.

11. Mayor's Report.

12. City Council Comments.

13. **Executive Session if necessary**

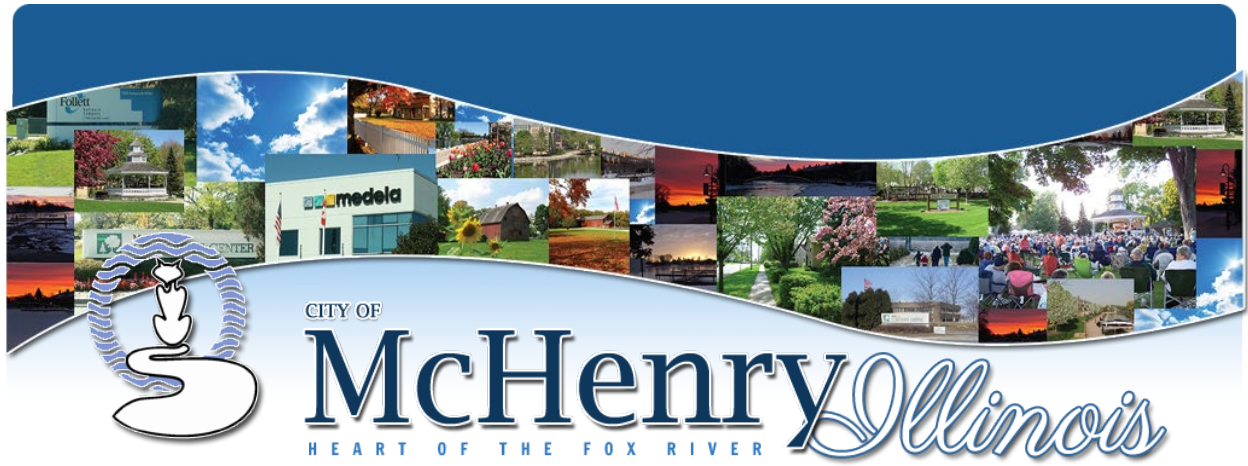
14. Adjourn.

The complete City Council packet is available for review online via the City website at



www.cityofmchenry.org. For further information, please contact the Office of the City Administrator at 815-363-2108.

This meeting will be live streamed with a quorum of the City Council physically present. Public comments may only be heard by members of the public physically present at the meeting. Remote public comments will not be heard. The public can listen and view the meeting from the following link:
<https://cityofmchenry.zoom.us/j/85011987441>



Fiscal Year 2024/2025 Annual Budget

April 2024

City of McHenry, Illinois
FY2024/2025 Annual Budget
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LETTER OF BUDGET TRANSMITTAL

April 15, 2024

Honorable Mayor and City Council and Residents of McHenry:

On behalf of the Department Directors and all employees of the City of McHenry, I am pleased to be able to submit for your consideration the Fiscal Year 2024/2025 Budget. The purpose of this letter of budget transmittal is to provide a broad overview of the budget information contained in the detailed budget document that follows. As always, it is the goal of the City Administration to provide the City Council and general public with a budget document that is transparent and provides an accounting for all of the funds that the City receives and expends.

BACKGROUND:

The City's annual fiscal year budget covers the period beginning May 1st and ending April 30th. The budget document itself, upon completion, contains information relative to estimated revenues and planned operational and capital expenditures for the various funds of the municipality for the identified fiscal year.

Although the budget is not formally adopted by the City Council until April of each year, the budget development process officially begins each October with the preparation of the annual tax levy, which is used to fund many of the current programs and services, along with the development/update of the Community Investment Plan. The budget preparation process provides the various divisions and departments of the City with the opportunity to review accomplishments, set goals and objectives, and identify the means for accomplishing these goals and objectives.

Every employee of the municipality plays a role in the budgeting process – be it formulation, preparation, implementation, administration, or evaluation. Ultimately, Department Directors, through the Finance Director and City Administrator, are accountable to the City Council and to the residents of McHenry for the performance of departments in meeting the goals and objectives of a full-service municipality, and for the diligent fiscal management of funds, as set forth in the budget document.

Department Directors, with input from their respective managers, superintendents and departmental staff, analyze historical data, review existing operational needs, and project anticipated operational needs in order develop line-item budget requests that allow them to maintain or enhance the level of programs and services within their departments. These

detailed requests submitted to the City Administrator and Finance Director, and meetings are held with Department Directors to review and adjust requests based on identified need and anticipated revenues, keeping in mind the overall services that the municipality must provide to residents. **As always, it is the goal of City Administration to present City Council with a balanced operating budget. This goal is achieved in the attached budget information.**

The discussion that follows includes analyses and recommendations based on the best available information that staff has at the time of budget development and reflects a commitment to meeting or exceeding budgetary guidelines as established by the National Advisory Council on State and Local Budgeting and the Government Finance Officers Association best practices on budgeting.

ANALYSIS – GENERAL FUND:

The General Fund represents the core revenue and expense fund for municipal functions. General Fund Revenues are comprised of Intergovernmental sources such as Property Tax, State Sales Tax, Local Sales Tax, State Income Tax, State Replacement Tax, State Pull Tabs, Intertrack Wagering, State Communications Tax, and State Grants; Local Sources such as Franchise Fees, Licenses and Permits, Fines and Forfeitures, Charges for Services, and Interest Income; and Miscellaneous sources such as Donations and Reimbursements for Services.

General Fund Expenses include personnel, contractual, supplies and other operating expenses related to the following operating budgets - Administration (100.01), Elected Officials (100.02), Community Development (100.03), Finance (100.04), Human Resources (100.05), Economic Development (100.06), Police Commission (100.21), Police (100.22), Police Dispatch (100.23), Public Works-Administration (100.30), Public Works-Streets (100.33), Parks and Recreation (100.41), and Parks Maintenance (100.45).

Please reference the attached spreadsheet titled “General Fund – Revenues, Expenditures and Fund Balance Summary” for the following discussion.

General Fund Revenue, Expenditure and Fund Balance Summary

In summary, FY24/25 proposed General Fund Revenues and Expenditures reflect total revenues of \$31,140,129 (an increase of \$1,364,875 or 4.58% from the FY23/24 Budget amount – Row 27, Column W), and total operating expenditures of \$30,289,012 (an increase of \$996,073 or 3.40%, less capital, from the FY23/24 Budget amount – Row 38, Column W). **This reflects a net difference (revenues over expenditures) of \$851,117. Importantly, this means that the proposed General Fund Operating Budget, as presented, is BALANCED.**

While COVID-19 has made many revenues volatile over the last few years, the City has been fortunate to see recovery in many revenue sources. While specifics will be detailed in the discussion that follows, the primary reasons for increases in revenues relate to projections for State Income Taxes (an increase of \$423,306 or 10.04% - Row 12, Column W), Intertrack

Wagering Taxes (an increase of \$13,000 or 52% - Row 17, Column W), Video Gaming Revenue (an increase of \$25,000 or 2.78% - Row 18, Column W), Charges for Services (an increase of \$171,000 or 14.09% - Row 22, Column W), Reimbursements (an increase of \$609,344 or 19.79% - Row 23, Column W), and Interest Income (an increase of \$250,000 or 71.43% - Row 24, Column W). These increases are partially offset by decreases to Property Taxes (a decrease of \$40,379 or 0.8% - Row 9, Column W), State Sales Taxes (a decrease of \$104,490 or 1.10% - Row 10, Column W), and Franchise Fees (a decrease of \$40,000 or 10.53% - Row 19, Column W).

Regarding General Fund Expenditures, Personnel costs are proposed to increase by \$324,310, or 1.72% (Row 30, Column W) due to Union Contract increases, CPI-U increases for non-bargaining unit employees, the addition of a part-time FOIA Officer in the police department and higher insurance costs. It should be noted that a portion of the Police Dispatch Center costs and the School Resource Officers that are in the middle and high schools are offset by General Fund Revenue increases in the form of reimbursements (reflected in Row 23, Column W) from dispatch partner agencies, customers, and the school districts. Most notably, FY24/25 General Fund Expenditures, as proposed, reflect increased Contractual costs of \$400,952 or 10.55% (Row 31, Column W), and Transfers reflect an increase of \$248,212 or 5.97% (Row 35, Column W). Reasons for these increases are discussed in detail beginning on page 10 of this memorandum.

Finally, the FY24/25 General Fund Expenditures, as identified in this attachment, do not include any transfers for Capital Improvement or Capital Equipment at this time. As discussed in detail on pages 12 and 13 of this memo, the *Fund Balance and Reserve Policy* defines the process for transferring excess funds for capital needs. In FY22/23 and FY23/24, capital projects were budgeted in the General Fund using Fund balance, which canceled the Fund Balance transfer that would have occurred during the audit process. There are a few carryover projects from FY23/24 that are budgeted to be completed in FY24/25, as well as \$100,000 in vehicle replacement purchases included in the General Fund Budget. At this time, estimated Fund Balance totals for FY23/24 show that there will be Fund Balance available to transfer to the Capital Accounts for projects, in accordance with the City's policy. However, with the creation of the ComEd and Nicor Utility Taxes in FY2023/24, capital projects will be primarily budgeted using Utility Tax funds going forward. This may necessitate updates to the *Fund Balance and Reserve Policy*; this topic will be brought forward for City Council consideration after the FY23/24 audit has concluded.

Carrying the General Fund Revenue and Expenditure estimates through the end of the fiscal year (April 30, 2024), it is projected that the total General Fund Balance will be \$19,223,163 at the end of FY23/24 (Column V, Row 44). As defined in the *Fund Balance and Reserve Policy*, the estimated required 120-day General Fund Balance Reserve would be \$10,096,337, so this balance is projected to be approximately \$9,126,826 higher than the requirement. However, a significant amount of this fund balance is reserved for specific projects. American Rescue Plan Act (ARPA) COVID funds (\$3,682,586) are reserved for the Route 31 widening capital project projected to commence in FY25/26; Public Safety Answering Point (PSAP, or 911) Grant funds (\$1,240,442) are reserved specifically for dispatch expenses and are approved for spending by the NERCOM board; and Police Seizure Funds (\$221,256) can only

be allotted to specific Police eligible expenses. The remaining FY23/24 General Fund Balance that could be utilized for capital projects is \$4,203,798 (Column V, Row 49); as you will see, a portion of this amount is budgeted for capital projects to be completed in FY24/25.

REVENUES:

General Fund Revenues – FY23/24 Budgeted, FY23/24 Estimated, FY24/25 Proposed

General Fund Revenues are derived from a number of sources – taxes, video gaming, licenses and permits, fines and forfeitures, franchise fees, charges for services, reimbursement for services, donations, interest income, and other miscellaneous sources. Some revenues can be clearly identified and estimated based on historical performance or other factors. For example, Property Tax revenue is based on the adoption of the annual property tax levy. However, the economic recession of 2007/2008 and the pandemic have served to remind local governments that economic-based revenues, such as Sales Taxes and State Income Taxes, are not guaranteed and are closely tied to the economy and disposable income.

In estimating General Fund Revenues for the purpose of budget development, City Administration takes a conservative approach in order to: 1) ensure that General Fund Revenue projections are not overstated to avoid deficit spending and the need to utilize the General Fund Balance (e.g., 120 day unassigned fund balance) for operational expenses; 2) limit excessive increases in operating expenditures; and 3) maintain a financial “buffer,” in the form of the General Fund Balance, to protect the City from future unforeseen economic threats. Utilizing this philosophy, City Administration then considers past revenue performance, current economic trends, local economic conditions, and economic forecast models developed by the Illinois Municipal League (IML) for use by local governments in developing revenue projections for the purpose of budget development.

FY23/24 Budgeted Revenues (Column U)

In FY23/24, total budgeted General Fund Revenues were \$29,775,254 (Column U, Row 27). Of this, \$5,027,941 (16.9%) was from Property Taxes, \$9,460,894 (31.8%) was from the City’s 1% share of the State Sales Tax, \$3,866,480 (13.0%) was from the .75% Local Sales Tax, and \$4,216,779 (14.2%) came from the City’s share of the State Income Tax. Revenues derived from these four (4) sources were budgeted at \$22,572,094 or 75.8% of total General Fund Revenues. Of the remaining \$7,203,160 (24.2%) in budgeted General Fund Revenues, \$1,213,289 (4.1%) were from Charges for Services, \$3,078,871 (10.3%) from Reimbursement for Services, \$363,000 (1.2%) from Fines and Forfeitures, \$295,000 (1.0%) from Licenses and Permits, \$380,000 (1.3%) from Franchise Fees, \$900,000 (3.0%) from Video Gaming, \$200,000 from Telecommunications Tax (0.7%), \$350,000 (1.2%) from Interest Income, and the remaining \$423,000 (1.4%) came from all other sources combined.

FY23/24 Estimated Revenues (Column V)

The following estimated revenues are based on 10 months of actual revenues and projected through the remainder of the fiscal year (April 30, 2024). Unfortunately, in some cases this estimation is more difficult than simply annualizing by dividing the 10-month actual by 10 and multiplying by 12, due to the timing of when specific revenues are received. Further,

FY23/24 Actual revenues will not be known and confirmed until approximately 2-3 months (June-July) after the close of the fiscal year due to the timing involved with the receipt of state-shared revenues and, ultimately, the completion of the annual audit in September/October 2024, 4-5 months into the new budget year.

At this time, estimated General Fund Revenues are projected to be \$31,192,842 (Column V, Row 27) or \$1,417,588 (4.8%) higher than FY23/24 Budgeted revenues of \$29,775,254. This reflects an estimated decrease of \$640,759, or 2.0%, from FY22/23 Actual revenues of \$31,833,601.

Notably, FY23/24 Estimated Revenues, when compared to FY22/23 Actual revenues and FY23/24 Budgeted revenues, highlight the following:

- (Row 10) State Sales Tax revenue is projected to be \$37,185 (0.4%) lower than budgeted and \$100,000 (1.1%) lower than the FY22/23 Actual amount.
- (Row 11) Local Sales Tax revenue is projected to be \$73,735 (1.9%) lower than budgeted and \$30,000 (0.8%) lower than received in FY22/23.
- (Row 10 + Row 11) Combined, total Sales Tax revenue is estimated to be \$110,920 (0.8%) lower than budgeted and \$130,000 (1.0%) lower than the FY22/23 Actual. State Sales Tax revenues have shown significant signs of an economic recovery since the beginning of COVID-19, but they have recently begun to this year are showing signs of level off. Estimates and proposed amounts for FY24/25 are extremely conservative, as City Administration watches the actual receipts closely. As a reminder, Local Sales Tax revenues do not include the sale of licensed or titled items such as cars, boats or motorcycles. As such, while the economic recovery and resulting increase in the sale of licensed vehicles has had a positive impact on the City's portion of the State Sales Tax, it has not similarly impacted Local Sales Tax revenues.
- (Row 12) State Income Tax receipts are estimated to be \$226,144 (5.4%) higher than budgeted and \$58,494 (1.3%) higher than FY22/23.
- (Row 13) State Replacement Tax receipts are estimated to be \$53,333 (27.7%) lower than budgeted and \$99,766 (40.5%) lower than FY22/23.
- (Row 15) Self Storage Tax receipts are estimated to be \$9,433 (7.9%) higher than budgeted and \$85,376 (193.8%) higher than FY22/23. These taxes were not budgeted in FY22/23, as the tax was passed by City Council in June of 2022 and went to effect on 1/1/2023.
- (Row 18) Video Gaming revenues are estimated to be \$926,806, which is \$26,806 (3.0%) higher than budgeted and \$15,603 (1.7%) lower than FY22/23.

- (Row 19) Franchise Fees revenues are estimated to be \$34,027 (9.0%) lower than budgeted and \$33,105 (8.7%) lower than FY22/23.
- (Row 22) Charges for Services revenues are estimated to be \$271,867 (22.4%) higher than budgeted and \$98,048 (7.1%) higher than FY22/23.
- (Row 23) Reimbursements for services revenues are estimated to be \$425,262 (13.8%) higher than budgeted and \$850,720 (32.1%) higher than FY22/23. The large increase over FY23/24 budget is due to Reimbursements for the two school resource officers in the middle schools that were not budgeted.
- (Row 24) Interest Income revenues are estimated to be \$493,766 (141%) higher than budgeted and \$404,144 (91.9%) higher than FY22/23 due to increased interest rates, as well as fund reserves held for Rt. 31 construction and other purposes.
- (Row 26) Miscellaneous Income revenues are estimated at \$4,778 (6.2%) higher than budgeted and \$2,043,202 (96.2%) lower than FY22/23. The large decrease over the FY22/23 actual is due to ARPA COVID funds received in FY22/23.

In summary, FY23/24 Estimated Revenues are projected at \$1,417,588 (4.8%) higher than budgeted primarily due to State Income Tax, Video Gaming receipts, Fines and Forfeitures, Charges for Services, Interest Income, and Reimbursements. When compared to FY22/23 Actual Revenues, total General Fund Revenues decreased \$640,759 (2.0%). This is primarily due to State and Local Tax receipts, State Replacement Tax, and Miscellaneous Income.

FY24/25 Proposed Revenues (Column W)

FY24/25 Proposed General Fund Revenues represent a net increase of \$1,364,875 (4.6%) from FY23/24 Budgeted revenues and a decrease of \$693,472 (2.2%) from FY22/23 Actual revenues. Highlights of changes to General Fund Revenues proposed for FY24/25 include:

- (Row 9) At the direction of City Council, the City's property tax levy was not increased for 2024. This, combined with declining Road and Bridge Taxes and property tax collection rates around 99%, resulted in an estimated Property Tax revenue decrease of \$40,379 (0.8%) versus the FY23/24 Budget.
- (Row 10) State Sales Tax revenues are proposed at \$9,356,404, which is \$104,490 (1.1%) lower than FY23/24 Budget. The City has seen the leveling out of Sales Taxes during FY23/24, so FY24/25 revenue was conservatively decreased.
 - The Governor has proposed permanently eliminating the state-wide 1% Grocery Tax and has not proposed covering the losses from other sources for local governments. If this occurs, the City's Sales Tax revenue would decrease by approximately an additional \$900,000. This would be a significant reduction to the City's overall budget. As of March 1, 2024, the Illinois

Municipal League is actively lobbying against this proposal on behalf of Illinois municipalities.

- (Row 11) Local Sales Tax revenues are proposed at \$3,874,618, an increase of \$8,138 (.2%) from the amount budgeted in FY23/24.
- (Row 10 + Row 11) Combined State and Local Sales Tax revenues are proposed at \$13,231,022, a decrease of \$96,352 (0.7%) from the FY23/24 Budget amount.
- (Row 12) State Income Tax revenues are proposed at \$4,640,085, an increase of \$423,306 (10.04%) from FY23/24. Regarding State Income Tax revenues, please note the following:
 - There are multiple agencies working to restore the Local Government Distributive Fund (LGDF), which includes Income Tax distribution, to its full 10 percent (which was cut to 6% in 2011, changed a few times since then and currently sits at just over 6%). Over the years, the Governor has proposed cutting an additional 10% from the LGDF. Restoring or cutting these funds could represent a large increase or decrease in revenues. Staff will continue to watch these developments closely in case expense adjustments need to be made to offset any decrease in revenue.
- (Row 14) State Telecommunication Tax revenues are proposed at \$190,000, which is \$10,000 (5.0%) less than the amount budgeted in FY23/24, as revenues have continued to decline over the last few years.
- (Row 15) Self Storage Tax receipts are expected to be \$125,000 in FY24/25, an increase of \$5,000 (4.2%) from the amount budgeted in FY23/24.
- (Row 18) Video Gaming revenues are proposed at \$925,000, a \$25,000 (2.78%) increase from the FY23/24 Budget amount.
- (Row 19) Franchise Fees revenues are proposed to decrease by \$40,000, or 10.53% from the amount budgeted in FY23/24.
- (Row 20) Licenses and Permits revenues are proposed to decrease by \$6,000, or 2.03% from the amount budgeted in FY23/24.
- (Row 22) Charges for Services revenues are proposed to increase by \$171,000, or 14.09% from the amount budgeted in FY23/24.
- (Row 23) Reimbursements are proposed to increase \$609,344 or 19.79%. This category includes the Police Dispatch Center revenues derived from partner and

customer agencies served through this facility, police school resource officer reimbursements, police impound fees, and other miscellaneous reimbursements.

- (Row 24) Interest Income is proposed to increase \$250,000 (71.43%) due to increasing interest rates.
- (Row 26) Miscellaneous Income is proposed to increase \$116,456 or 151.24%, primarily due to anticipated Police Department Grant funds for body cameras.

In summary, FY24/25 Proposed Revenues are \$1,364,875 (4.6%) higher than budgeted in FY23/24 and \$52,713 (0.2%) lower than FY23/24 Estimated revenues. The primary reasons for the proposed increase include an increase in Local Sales Tax (\$8,138), an increase to the Income Tax (\$423,306), an increase to the Self Storage Tax (\$5,000), an increase in Video Gaming revenues (\$25,000), an increase in Fines and Forfeitures revenues (\$15,000), an increase to Charges for Services revenues (\$171,000), an increase to Reimbursement revenues (\$609,344), an increase to Interest Income (\$250,000), and an increase to Miscellaneous revenues (\$116,456). These increases are partially offset by decreases to Property Tax revenue (\$40,379), Sales Tax (\$104,490), State Replacement Tax revenue (\$70,000), State Telecommunication Tax revenue (\$10,000), Franchise Fees revenues (\$40,000), and Licenses and Permit revenues (\$6,000).

EXPENDITURES:

General Fund Expenditures – FY23/24 Budgeted, FY23/24 Estimated, FY24/25 Proposed

General Fund Expenditures include personnel, contractual, supplies and other operating expenses related to the following operating budgets - Administration (100.01), Elected Officials (100.02), Community Development (100.03), Finance (100.04), Human Resources (100.05), Economic Development (100.06), Police Commission (100.21), Police (100.22), Police Dispatch (100.23), Public Works-Administration (100.30), Public Works-Streets (100.33), Parks and Recreation (100.41), and Parks Maintenance (100.45).

In addition, the General Fund also serves as a funding source for revenue transfers to other municipal accounts found within Special Revenue Funds, Debt Service Funds, Internal Service Funds, and Fiduciary Funds.

FY23/24 Budgeted Expenditures (Column U)

In FY23/24, total budgeted expenditures (capital and operating) were \$31,881,339. Budgeted capital expenditures were \$2,588,400, and budgeted operating expenditures were \$29,292,939. While this amount reflected an increase of \$2,858,417 (10.8%) from the FY22/23 Actual expenditures (Column T, Row 38), this difference was primarily due to contractual and personnel expenses. Three additional police officers, two lead telecommunicators, and a Communications Specialist were added to the Police, Dispatch,

and Administration departments, respectively. These three positions added almost \$700,000 to the budget. The additional \$1.1 million was due to contract step and cost of living adjustments for bargaining unit employees and a 5% increase to non-bargaining unit employees as well as insurance increases. Contractual expenses increased just over \$550,000 due to increased legal fees, contractual street resurfacing expenses, Comprehensive Plan expenses, and Façade grant expenses.

FY23/24 Estimated Expenditures (Column V)

In general, City Administration – including department directors, superintendents, and supervisors – closely monitors expenditures throughout the year to ensure that operating budgets stay within the approved amounts. The fiscal diligence of all of these individuals most often results in expenditures being less than the amount budgeted. Even with surging prices due to recent inflationary pressures, expenditures have been well managed and continue to fall within the budget.

For FY23/24, operating expenditures are estimated at \$27,595,037, or \$1,697,902 (5.8%) less than the budgeted amount of \$29,292,939. Highlights of changes to FY23/24 Estimated Expenditures include:

- (Row 30) Reduced Personnel costs of \$1,012,894 (5.4%) resulting from budgeted positions unfilled during the year and lower benefit costs.
- (Row 31) Contractual costs are estimated at \$485,064 (12.8%) lower than the original budget, due to projects that are started (including the Comprehensive Plan and Streets Engineering) but not yet completed, and therefore will need to be carried over to FY24/25.
- (Row 32) Supply costs are estimated at \$125,972 (10.9%) less than budget.
- (Row 33) Other estimated expenditures are estimated at \$73,972 (5.6%) less than the original budget.
- (Row 34) Capital Outlay expenditures are \$495,315 less than the original budget; however, funds have been carried over to complete a number of these projects in FY24/25.

Note: City Administration anticipates changes to FY23/24 Estimated expenditures due to increases or decreases in revenues and expenses through the end of the fiscal year.

FY24/25 Proposed Expenditures (Column W)

FY24/25 proposed operating expenditures represent an increase of \$996,073 (3.4%) from the FY23/24 Operating Budget amount of \$29,292,939. Highlights of changes to General Fund Expenditures proposed for FY24/25 include:

- (Row 30) Personnel costs are proposed to increase \$324,310 (1.72%) over the amount budgeted in FY23/24. Personnel costs include salaries, overtime, health/dental/life/vision insurance, FICA, Police Pension and IMRF retirement, and uniforms. Significant year-over-year changes include:
 1. Personnel costs related to salaries account for a \$341,077 increase from FY23/24 to FY24/25 due to contract steps and cost of living adjustments. Employees covered by collective bargaining units IUOE Local 150 (Public Works, Parks employees), FOP Unit 1 (Police Patrol), and FOP Unit 2 (Dispatch) receive contract steps and cost of living adjustments (IUOE Local 150 – 2.25%, FOP Unit 1 – 3.5% and FOP Unit 2 – 2.5%). Wage increases are included for Police Sergeants and other non-bargaining employees based on the previous year’s Consumer Price Index for All Urban Areas (CPI-U), which was 3.34% in 2023. City Administration has used the CPI-U as the marker for non-bargaining unit employee increases since FY15/16. In FY24/25, the increases were set at 3.5%, just above the CPI-U. There is no additional merit component proposed for FY24/25.
 2. Police Pension costs are proposed at \$2,373,955 (of which \$1,663,589 is a transfer to the Debt Service Fund to cover the Pension Obligation Bond). This equates to an increase of \$37,427 (1.6%). Police Pension costs are determined by an actuary retained by the Police Pension Board and are based on several factors, including wages, investment rate, and age of the workforce. The City issued the Pension Obligation Bond in 2020 to set the City up to be 100% funded by the required deadline of 2040.
 3. A second part-time Freedom of Information Act (FOIA) Officer position has been added to the Police Department budget to process the additional FOIA requests that are anticipated due to the addition of body cameras; this position is budgeted at \$21,920.
 4. NERCOM has voted to again use PSAP funds to supplement the budget. In FY22/23, \$300,000 in PSAP funds was used to cover expenses; this was increased to \$500,000 in FY23/24. For FY24/25, \$700,000 in PSAP revenues are budgeted to offset dispatch center expenses. Note that the NERCOM board for the dispatch center approved adding two additional Lead Telecommunicator positions to the FY23/24 budget; however, these positions were not filled until December 2023, resulting in salary and benefit savings.
 5. Total Benefit costs are proposed to decrease \$88,447 (9.4%) due to decreases to insurance elections, FICA, and IMRF costs.
- (Row 31) Contractual costs are anticipated to increase by \$400,952 (10.55%) from the amount budgeted in FY23/24 due to the following:

1. The purchase of Body Worn and In-Squad Cameras for the Police Department will add \$265,768 to the FY24/25 budget. The Department will apply for grant funding to cover a portion of this cost; in anticipation of being awarded this grant, \$115,456 has been budgeted in Reimbursement Revenue. Note that there will be a recurring annual cost for data storage after the first year of the contract.
 2. Streets Department expenses were increased by \$74,200 (30.29%) to cover an updated road condition survey.
 3. Parks Department expenses were increased by \$81,914 (28.29%) due to increased special recreation association (NISRA) dues, fees, and additional parks trip expenses.
 4. Additional funds were added to other line items due to expected increases in prices due to inflation.
- (Row 32) Supplies expenditures are proposed to be increased by 0.61% (\$7,100) due to increases in prices for all supplies.
 - (Row 33) Other expenditures are anticipated to increase by \$15,499 (1.18%) due to additional funds budgeted for Special Events.
 - (Row 35) Transfers are anticipated to increase by \$248,212 (5.97%) due to increased expenses in the Information Technology Fund.

GENERAL FUND BALANCE:

On February 1, 2016, City Council adopted a new *Fund Balance and Reserve Policy* that, in summary, establishes minimum levels for designated funds to ensure stability and meet future needs. This policy meets the reporting requirements of Government Accounting Standards Board (GASB) Statement 54, which requires the formal adoption of a policy for the classification of fund balances to categories other than “unassigned.” The policy was established to provide financial stability in the various municipal funds, ensure adequate cash flow for operations, and provide some assurance that the City will be able to respond to emergencies with fiscal strength.

In regard to the General Fund Balance, specifically, the *Fund Balance and Reserve Policy* states:

“General Fund – The unrestricted fund balance target should be set at 120 days (4 months) of estimated operating expenditures including those expenditures reported in other Governmental Funds that receive annual operating transfers, with the exception of transfers intended to fund capital projects. If the

unreserved fund balance falls below 120 days, a plan will be developed to return to the target balance. If the unreserved fund balance reaches a low of 90 days (3 months), the plan will be implemented to return the fund balance to the target within a reasonable amount of time. One-time revenues shall not be used to fund current operations.”

This level of fund balance shall provide the capacity to:

- *Offset unexpected downturns in elastic revenues due to fluctuations in the local, state and national economies or the loss of major sales tax contributor(s);*
- *Offset negative fiscal changes brought about by action or legislation of another unit of government or agency;*
- *Ensure the continued, timely repayment of debt obligations that the City may have in the event of a financial downturn;*
- *Provide a sufficient cash flow for daily financial needs at all times; and,*
- *Provide a funding source for unanticipated expenditures or emergencies that may occur.*

As identified, the parameters in this policy help to guide City Administration in the development of the annual budget by ensuring that the General Fund Budget is presented as balanced, revenues over expenditures, while maintaining this reserve. Further, the establishment of the target minimum of 120 days provides clarity in identifying the level of funding that is available – once revenues, expenditures and fund balance are identified – to address the City’s capital needs. In other words, any funds remaining after meeting the operational and reserve needs of the municipality are “Assigned for Capital.”

The FY23/24 Budget included a beginning General Fund balance of \$17,718,443 (Column U, Row 6), based on FY22/23 audited financial information. Based on FY23/24 budgeted revenues, operating expenditures, and capital expenditures (which were funded with fund balance), it was anticipated that the ending fund balance would be \$15,612,358 (Column U, Row 44), with an estimated ending unassigned 120-day fund balance of \$9,739,783 (Column U, Row 45). With a total of \$4,452,282 reserved for the Rt. 31 widening and other uses discussed on page 4 above, the anticipated balance to be transferred to the Capital Improvement Fund was projected to be \$1,420,293 (Column U, Row 49). This figure was used to develop the FY24/25 Budget.

As noted previously, the City recently implemented two Utility Taxes to address General Fund Capital needs. The ComEd Utility Tax was implemented for existing capital asset maintenance and replacement, and the Nicor Utility Tax was implemented for new capital assets. The City’s existing Capital Improvement and Capital Equipment Funds will be phased out once projects are completed within those funds; they will be replaced with the Capital Asset Maintenance and Replacement Fund (to be funded by the ComEd Utility Tax) and the Capital Asset New Project Fund (to be funded by the Nicor Utility Tax). As referenced above,

due to these changes, the *Fund Balance and Reserve Policy* will likely need to be updated to provide direction for future years where revenues may be greater than expenses.

ANALYSIS – GENERAL FUND OPERATING DEPARTMENTS:

Please reference the attached operating department spreadsheets for the following discussion.

General Fund Operating Departments include personnel, contractual, supplies and other operating expenses for the following departments - Administration (100.01), Elected Officials (100.02), Community Development (100.03), Finance (100.04), Human Resources (100.05), Economic Development (100.06), Police Commission (100.21), Police (100.22), Police Dispatch (100.23), Public Works-Administration (100.30), Public Works-Streets (100.33), Parks and Recreation (100.41), and Parks Maintenance (100.45). These expenditures have already been summarized, in total, as part of the previous discussion of General Fund Revenues and Expenditures. The following narrative will focus on identifying the major points of each operating department. Note, the Budget Variance \$ (Column W) and Budget Variance % (Column X) are based on a budget-to-budget comparison from the FY24/25 Budgeted amount to the FY23/24 Budgeted amount.

General Administration (100.01)

Overall, the Administration operating budget is proposed to decrease by \$80,700 or 5.71% in FY24/25 (Column V, Row 59).

Salary/Benefit costs are identified to decrease by a net of \$62,562 or 7.76%, primarily due to the removal of expenses budgeted for a retirement payout.

Contractual expenditures (Row 21), which includes property tax expenses, insurance administrative expenses, shredding, and other miscellaneous administrative costs, are expected to remain the same in FY24/25.

Corporate Legal Fees (Row 22) include the City Attorney, Traffic Attorney and Collective Bargaining representation and are identified to decrease \$30,000 in FY24/25.

Other expenditures – which includes Administrative Expenses and internal transfers for Risk Management and Information Technology – is proposed to increase by \$10,362 (Column V, Row 45).

Elected Officials (100.02)

The Elected Officials budget is proposed for a \$1,361 increase, or 2.11%, due to an increase to internal transfers for Information Technology. (Column V, Row 37).

Community Development (100.03)

The Community Development budget is proposed increase \$134,815, or 9.03% (Column V, Row 42).

Salary/Benefit costs are budgeted to increase by \$114,764 (12.42%). This includes \$81,488 in non-union salary increases (which incorporates absorbing the transfer of an existing Customer Support Specialist position from Finance) and \$33,276 in benefit cost increases. Contractual Services are identified to increase by \$6,300 (1.53%). Supplies will remain the same, and the internal transfer for Risk Management and Information Technology will increase by \$13,751 (12.38%).

Finance (100.04)

Salary/Benefit costs are anticipated to decrease by \$59,840 (10.71%) due to moving an existing Customer Support Specialist position to the Community Development Department. Contractual Expenses are expected to increase \$5,000 (7.04%) due to higher credit card fees and postage increases. Development Expenses are expected to remain the same, as no new incentives were added in FY23/24. Transfers for Debt Service, Civil Defense Fund, Information Technology, and Audit Funds are budgeted to increase by \$29,910 (1.76%).

Human Resources (100.05)

Salaries/Benefit costs are budgeted to increase by \$24,571 (8.82%), which is primarily due to salary and insurance increases. Contractual Services are budgeted to decrease by \$16,500 (26.48%) due primarily to the removal of the FY23/24 expense for the City Administrator recruitment, while Other Expenses increase by \$4,154 (18.97%) due to an increased Information Technology Fund transfer.

Economic Development (100.06)

Salary/Benefit costs are budgeted to increase by \$7,516 (2.55%) due to salary and insurance increases. Contractual Services increase \$6,050 (3.04%) due to increased Marketing expenses. Purchase of Services – Information Technology expenses increase by \$2,006 (18.98%).

Police (100.22)

The Police budget is proposed at an overall increase of \$578,122, or 4.72% from FY23/24. Salary costs (Column W, Rows 7 through 11) are identified to increase by \$178,559 due to the addition of a second part-time FOIA officer, sworn salary increases, and non-sworn salary increases. These increases are offset by benefit decreases of \$16,030 which are attributable to lower insurance costs due to insurance election changes. . As discussed earlier, Police Pension costs are determined by an actuary retained by the Police Pension Board and are based on a number of factors, including wages, investment rate, and age of the workforce.

Contractual Services are budgeted to increase by \$252,018 (68.22%) due to the purchase of body-worn and in-car cameras, increased telephone costs and training/travel. Supplies decrease by \$16,950 (6.89%) due to lower gasoline usage/costs. The transfer to Information Technology increases by \$127,409 (20.51%) due to higher expenses within the Information Technology Fund. Capital Expenses within the Police Department Budget include a speed sign, firearms simulator, furniture, handheld radar units, and miscellaneous police equipment. The FY24/25 capital budget also includes a project to install a security fence for

a new fueling station at the Public Works garage; seizure funds will be used to pay for this \$50,000 expense.

Dispatch Center (100.23)

FY24/25 represents the eighth full year of operation for the consolidated dispatch center, NERCOM, which serves 16 area agencies. The proposed FY24/25 budget has been presented and approved by the partners of the dispatch center. The total amount proposed for the dispatch center in FY24/25 is \$3,164,925. Salaries/Benefit Costs show a net decrease of \$10,464 (0.35%) due to decreased benefit costs. As referenced above, PSAP Grant Funds have been used for the past few years to offset NERCOM's costs. For FY22/23, the partners voted to use \$300,000 in PSAP Grant funds; for FY23/24, this was increased to \$500,000 in PSAP Grant funds (which are currently reflected in the General Fund Balance due to timing). The partners voted to increase PSAP grant funds to \$700,000 to support the dispatch center for FY24/25. This grant funding has helped to lower the overall cost to the City and the other partners of the dispatch center, and the remaining funds can be used when updates are needed to the Center. As a reminder, the total dispatch center budget is also offset by more than \$1.7 million in reimbursements as a result of the partnerships with the City of Woodstock, City of Harvard and McHenry Township Fire Protection District, and through charges for dispatch services paid by customers of the dispatch center. These are reflected as General Fund Revenues and included in Row 23 of the *General Fund – Revenues, Expenditures and Fund Balance Summary* sheet.

Public Works Administration (100.30)

The overall Public Works Administration budget is proposed to decrease by \$19,840 (3.68%) due to decreases to salaries and insurance costs, offset slightly by an increase to transfers for Information Technology.

Public Works Streets (100.33)

The FY24/25 Public Works Streets budget is proposed to increase by a total of \$125,216 (3.02%) from FY23/24. Salaries/Benefits are proposed to increase by \$91,423 (5.42%) due to salary and insurance increases. Additionally, Contractual (Row 21) costs have been increased by \$74,200 (30.29%) due to an updated road condition survey expense. Materials and Supplies costs have been reduced by \$40,000 (6.97%) due to an analysis of historical trends. Transfers for Information Technology increase \$4,823 (18.61%).

Parks and Recreation (100.41)

As of FY23/24, the Parks Maintenance department was removed from the Parks and Recreation budget, but all programming expenses related to the Recreation Division not associated with the McHenry Recreation Center are still included. Revenues from recreation programming, which are reflected in General Fund Revenues, offset many of these costs.

The overall FY24/25 Parks and Recreation budget is proposed to increase by a total of \$254,811 (15.95%). Salary/Benefit costs are identified to increase by a total of \$50,795 (7.2%), primarily due to increases to Seasonal Salaries for increased programming; Contractual Services are budgeted to increase by \$81,914 (28.29%) due to increased NISRA dues, increased fees, and trip fees; Supplies to increase by \$25,400 (23.94%); and Other costs

to increase by \$56,702 (11.41%) due to increases to Special Events expenses and the Information Technology and Recreation Center Transfers. A Capital Expense of \$40,000 was added to cover three basketball court renovations.

Parks Maintenance (100.45)

The Parks maintenance budget is proposed to increase by \$86,685, or 5.78% from FY23/24. Salary/Benefit costs are identified to increase \$30,685 (2.67%) due to contract and benefit increases. Contractual expenses will increase by \$20,000 (9.64%) due to increased repair expenses. Supplies expenses will increase by \$36,000 (25.0%) due to Petersen Farmhouse improvements and increased maintenance costs.

ANALYSIS – MCHENRY RECREATION CENTER:

Please reference the attached spreadsheet titled “Recreation Center – Fund Summary” for the following discussion.

The McHenry Recreation Center officially opened on February 29, 2016. With more than 800 memberships sold prior to the opening date, the McHenry Recreation Center exceeded all expectations through its third full year of operation. Unfortunately, the COVID-19 pandemic changed the outlook of the Recreation Center Fund, and revenues remain unable to meet the demands of increasing expenses. Staff is working diligently to produce a plan to make sure operating costs are covered with operating revenues.

At the close of FY20/21 and FY21/22, the McHenry Recreation Center was required to use \$183,183 and \$137,793 of the Recreation Center Fund Balance, respectively, to balance the operating expenses. This left an ending fund balance of \$99,076 at the end of FY21/22. This Fund Balance was intended to be used to pay for future capital needs of the facility and/or any recreation center expansion efforts, but was instead used to cover operating needs.

During FY22/23, a \$100,000 General Fund transfer was made to the Recreation Center to help cover operating expenses and debt service as the Center continued to recover from COVID-19 closures and declining memberships.

Recreation Center revenues are directly tied to memberships, which decreased dramatically in FY20/21, stabilized in FY21/22 and have been slowly increasing in FY22/23 and FY23/24. Therefore, estimated actual revenues for FY23/24 are above budgeted amounts by \$42,358 (Columns T and U, Row 30). FY23/24 expenditures directly related to the operation of the facility (Salaries/Benefits, Contractual Services and Supplies) are estimated at \$25,892 higher than the budgeted amounts due to unbudgeted and unforeseen health insurance expenses. Total Estimated Expenses are expected to be \$47,505 over budget, primarily due to an unexpected capital expense (\$21,740 to replace a failed water heater).

In developing the FY24/25 proposed revenue and expenditures budget, staff continues to estimate revenues conservatively to account for the slow increases in membership. An additional \$150,000 Transfer from the General Fund has been included in the budget to cover the Recreation Center Debt Service payment and ensure that the fund is not running in a deficit. Staff is closely watching memberships and will continue to actively market the Recreation Center. Additionally, monthly membership fees have recently been increased to help alleviate some of the increasing operating expenses (i.e., minimum wage increases and material and supplies increases due to inflation). Revenues are proposed at \$854,500, which is \$71,344 (9.11%) higher than the budgeted amount in FY23/24. Total Expenditures for FY24/25 are budgeted to be \$849,826, or \$60,570 (7.67%) higher than FY23/24.

ANALYSIS – WATER AND SEWER FUND:

The Water and Sewer Fund is an enterprise fund – that is, a business-type fund utilized to account for operations and activities that are financed and operated in a manner similar to a private business enterprise, and where the cost of providing goods and services to the general public on a continuing basis is expected to be recovered primarily through user charges, including operating costs and capital improvement costs related to the maintenance of the water and sewer utility systems. These charges fund the operations of the Water, Wastewater and Utility Divisions in the Department of Public Works. The operating functions of these three divisions are to provide a safe and reliable supply of high-quality potable water and to protect public health and the environment by treating sewage to meet stringent environmental standards prior to discharge. Expenses for the Utility Division are split between the Water and Wastewater Divisions, with approximately 63.7% of operating expenses paid from the Water Division and the remaining 36.3% paid from the Wastewater Division.

Water and sewer revenues are derived directly from water and sewer sales, base charges, connection fees, and service penalties. These revenues should be sufficient to fund the operating and capital costs for the Water, Wastewater and Utility Divisions. Importantly, water and sewer revenues are driven by consumption and, as such, with a growing awareness of water conservancy (which the City supports) and wetter than average summer months, consumption has been relatively flat over the last ten years.

The City commissioned a water and sewer rate study that was completed in FY13/14. The results of this analysis identified the need to adjust water and sewer rates at that time and to annually review and adjust water and sewer rates based on operational costs and implement water and sewer base fees to fund utility system capital improvements.

As a reminder, Base Fee rate adjustments were completed during FY21/22 to directly address capital needs within the Water and Sewer Funds. As a result, water and sewer sales and service penalties will be designated for operating costs and will be analyzed with the budget process each year to ensure they meet all operating needs only.

The narrative that follows provides a snapshot of the status of the Water and Sewer Fund and identifies operational and capital expenses.

Please reference the attached worksheets titled “Water and Sewer Fund Summary (Fund 510, Department 31 Water, Water and Sewer Fund Summary (Fund 510, Department 32 Sewer, and Water and Sewer Fund Summary (Fund 510, Department 35 Utility)” for the following discussion.

Water and Sewer Fund Revenues, Expenditures and Capital

FY24/25 Water Division

FY24/25 Water Division operating expenditures are proposed at \$2,573,791, an increase of \$87,973 (3.54%) from FY23/24. This increase is due primarily to increasing personnel costs and benefit increases, as well as increases to Contractual Services, Materials and Supplies and Transfers to Information Technology. **A 5% water rate increase is recommended for FY24/25 and will be brought before the City Council for consideration in mid-2024.**

Water Capital Asset Maintenance and Replacement Projects

It is estimated that the capital base charge of \$8 will generate \$550,000 in FY24/25 for capital projects. In FY24/25, this amount, along with reserves in the Water/Sewer Fund, will be used to fund the following water system capital projects identified in the Community Investment Plan - \$800,000 for Water Tower 4 Repainting, \$150,000 for Water Plant 2 Control Upgrade and MCC Relocation, \$85,000 for Well 6 Pump Replacement & Aquifer Rehabilitation, and \$250,000 for Kane Street Water Main Replacement.

FY24/25 Wastewater Division

FY24/25 Wastewater Division operating expenditures are projected at \$3,661,956, an increase of \$118,160 (3.33%) from FY23/24. This increase is due to increasing salary and benefit costs, as well as repair and maintenance and material and supplies costs. **A 5% sewer rate increase is recommended for FY24/25 and will be brought before the City Council for consideration in mid-2024.**

Sewer Capital Asset Maintenance and Replacement Projects

It is estimated that the existing \$7 capital base charge will generate \$520,000 in FY24/25 for capital projects. This amount, along with existing Water and Sewer Fund Balance, will be used to complete capital projects. In FY24/25, the following sewer capital projects are identified in the Community Investment Plan - \$178,504 for Freund Lift Station Pump and Mechanical Upgrade (Bidding & Construction), \$325,000 for Sanitary Sewer Lining Annual Program, \$20,000 for MCC 50 & MCC 70 HVAC Replacement, \$40,000 for Dryer Rotary Joint Replacement, and \$100,000 for Secondary Clarifier Drive Rebuilds (Clarifiers 1-4).

FY24/25 Utility Division

FY24/25 Utility Division operating expenditures are projected at \$1,029,088, a decrease of \$28,782 (2.72%) from FY23/24. Personnel Costs have decreased by \$12,282 due to reduced benefit costs due to different insurance elections, and Contractual and Supplies expenses were decreased as well to better match actuals. As discussed above, the Utility Division is funded through transfers from the Water and Wastewater Division revenues. If transfers from the Water and Wastewater Divisions exceed expenses within the Utility Division, adjustments will be made in the following fiscal years, which may result in lower operating budgets for the Water and Wastewater Divisions.

ANALYSIS – CAPITAL IMPROVEMENT/CAPITAL EQUIPMENT PROJECTS:

As stated earlier, the Capital Improvement and Capital Equipment Funds will be phased out as projects that were budgeted in those two funds are completed. These will be replaced by the newly-created Capital Asset Maintenance and Replacement Fund (funded by ComEd Utility Taxes) and the Capital Asset New Project Fund (funded by Nicor Utility Taxes). Any remaining fund balance will be transferred to the Capital Asset Maintenance and Replacement Fund to address maintenance of existing infrastructure and equipment.

The following capital projects have been identified for implementation and funding through the FY24/25 General Fund budget. These include a combination of new projects as well as projects identified for “carryover” or “rebudgeting” from FY23/24 due to timing of the fiscal year end. As a reminder, as of FY21/22, the Local Street Program is funded primarily through Motor Fuel Tax revenues (as distinct from General Fund revenues).

General Fund Projects using Fund Balance (in Administration Budget)

Those projects with asterisks * are funded in whole or in part from non-municipal sources.

Streets/Sidewalks/Signals

South Main Street Parking Lot Engineering - \$40,000 (Rebudget from FY23/24)

Riverside Streetscape Design - \$157,000 (Rebudget from FY23/24)

Bull Valley Rd LBFP Phase I Engineering - \$209,970* (Partial Rebudget from FY23/24)

Riverside Sidewalk Engineering - \$23,000 (Rebudget from FY23/24)

Public Facilities

City Gateway Entrance Signs - \$240,000 (Rebudget from FY23/24)

Motor Pool

Vehicle Replacement - \$50,000

Roller - \$50,000

Capital Improvements/Equipment Fund Projects

Public Safety

License Plate Reader System - \$35,000 (Rebudget from FY23/24)

Streets/Sidewalks/Signals

Venice Avenue Design - \$48,000 (Rebudget from FY23/24)

Capital Asset Maintenance and Replacement Fund Projects

Parks and Recreation

Knox Park Skate Park Improvements - \$25,000

Motor Pool

Wing Truck - \$135,715 (Rebudget)

Concrete Truck - \$82,200 (Rebudget)
1-Ton Dump - \$135,000 (Rebudget)
Patrol SUV Replacements - \$295,000
Parks and Community Development Vehicle Replacements - \$110,000
Maintenance Cart - \$10,000
Street Sweeper - \$335,000

Streets/Sidewalks/Signals

South Main Street Parking Lot Paving - \$350,000
Street Lights (Route 120) - \$30,000

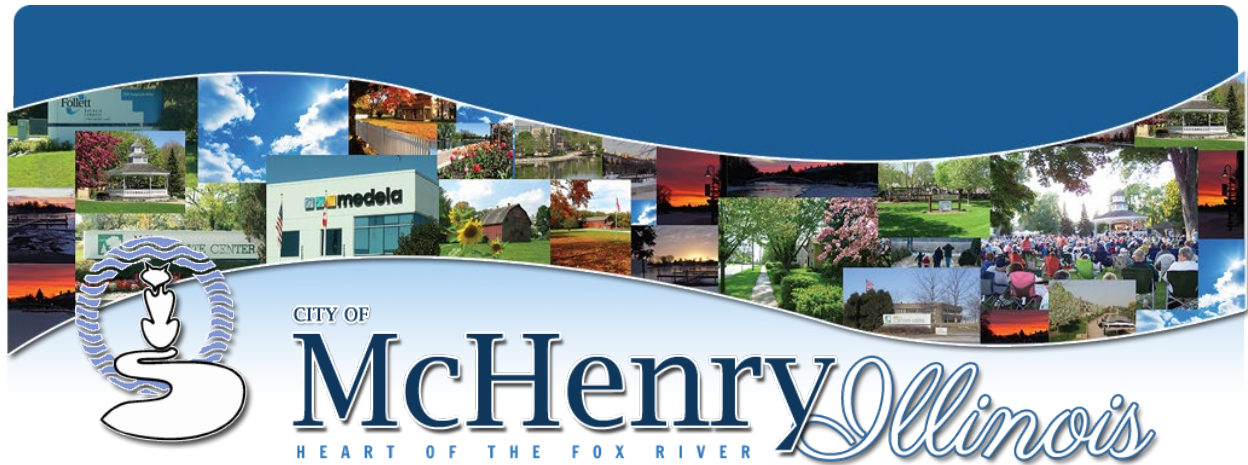
Motor Fuel Tax/Local Motor Fuel Tax Projects

Streets/Sidewalks/Signals

Local Street Program - \$1,500,000 (MFT)
Bull Valley Rd.* - \$195,000 (Partial MFT)
Local Street Program - \$540,000 (Streets Expense Line Item)
Oakwood Dr. Bridge Rehab Engineering - \$159,770 (Streets Expense Line Item)
Local Street Program - \$330,000 (Local MFT)
Barreville Rd. Engineering - \$50,000 (Local MFT)
Green St. STP - \$93,000* (Partial MFT)

Total General Fund = \$1,167,459
Total Capital Improvements/Equipment Fund = \$83,000
Total Capital Maintenance & Replacement Fund = \$1,507,915
Total Motor Fuel Tax Fund = \$1,730,400
Total Local Motor Fuel Tax Fund = \$380,000
Total Non-Municipal Funding Sources = \$359,881
Total Amount Funded = \$5,228,655

Note that this includes General Fund capital projects only. Additional capital projects are included in the Information Technology Fund, Developer Donations Fund, and TIF Fund budgets. Water and Sewer Fund capital improvement and capital equipment projects were included as part of the review of this fund above.



Fiscal Year 2024/2025
Annual Budget

Introduction

Elected Officials

Wayne S. Jett, Mayor

Ward 1

Victor A. Santi, Alderman

Ward 2

Andy Glab, Alderman

Ward 3

Frank McClatchey, Alderman

Ward 4

Chris Bassi, Alderwoman

Ward 5

Shawn Strach, Alderman

Ward 6

Michael Koch, Alderman

Ward 7

Sue Miller, Alderwoman

City Clerk

Trisha Ramel

Department Directors and Primary Administrators

Suzanne Ostrovsky

City Administrator

John Birk, Chief of Police

Ann Campanella, Director of Human Resources

Bill Hobson, Director of Parks and Recreation

Carolyn Lynch, Director of Finance

Doug Martin, Director of Economic Development

Ross Polerecky, Director of Community Development

Steve Wirch, Director of Public Works

Monte Johnson, Deputy City Clerk

History and Demographic Snapshot of McHenry

McHenry is located in east-central McHenry County, 55 miles northwest of the Chicago Loop and 35 miles from O'Hare International Airport. The City is centered on two major State highways – Illinois Route 31, which runs north/south from Wisconsin to South Elgin; and Illinois Route 120, which runs east/west from Woodstock to Park City. The City consists of approximately 13 square miles in land area.

In 1832, Major William McHenry led an expeditionary force through northern Illinois during the Black Hawk War. Settlement of the Fox River Valley began over the next few years, and on the river's west bank, at the site of an old Indian ford, the hamlet of McHenry established in 1836.

The McLean, Wheeler, McCullom, and Boone families were influential in the community's early years. A sawmill, hotel, and ferryboat were in operation by 1837, and legislation creating McHenry County was passed that year. The village served as county seat until 1844.

Gristmills started along newly dammed Boone Creek, and a wagon road entered town from the south in 1851. In 1864, the famed Riverside Hotel was built and still stands today.

George Gage, who served as the region's first state senator (1854–1858), owned the lands west of the millpond, and was able to secure the route of the Fox Valley Railroad (afterward a branch of the Chicago & North Western) from Chicago in 1854. Consequently, Gagetown (later West McHenry) began to eclipse the older east side of town containing the Riverside section and Green Street area, once known as Centerville. This can still be detected in the distinct commercial pattern that characterizes McHenry's "downtown."

The village incorporated in 1872. Though there were fewer than 800 inhabitants, commerce flourished. By 1876, there were seven churches and over 80 enterprises, including flour mills, harnessmakers, a pickle factory, a brewery, seven saloons, and a newspaper. The newspaper, the *McHenry Plaindealer*, was in publication from 1875 to 1985.

Over the next 50 years, McHenry grew slowly. During the 1920s, the town became known as a resort destination because of the Fox River, surrounding lakes, and easy accessibility from Chicago. Bands played at local pavilions, trainloads of visitors arrived to tour the famous lotus beds, and summer cottages proliferated along the Fox River. A boat-building industry flourished; marine recreation still remains important. For decades, McHenry took very seriously its title as the "Gateway to the Chain-of-Lakes," and this is still evidenced today in the city's motto, "Heart of the Fox River."

With the advent of the automobile, State Route 120 crossed the Fox River on a new two-lane bridge. The old wagon trail, now Highway 31, doglegged along the same route for a critical half mile before turning north toward Wisconsin. These configurations effectively relocated the city's commercial center to Route 120, and also had the unintended side effect of isolating the original business districts (West Main, Riverside Drive, and Green Street).

In addition to its beauty and strong attraction to tourists, McHenry owed its growth to the stability provided by the many farmers who worked the fertile land, as well as the establishment of industry with new factories such as Admiral, Borden and The Hunter Boat Company. The Fox River helped facilitate the import and export of lumber, cigars, clay, food products and brewing, which all helped

draw new residents to the area. The drainage of a large 60-acre pond that previously divided the community in half contributed to increased development and improved roadways, while the railroad allowed commuters to find this area the perfect place to settle with their families.

A new wave of industry, including automotive components, electronics, and metalworking, swept into town after World War II. The Northern Illinois Medical Center, begun in 1956 as a 23-bed community hospital, evolved into a regional trauma center serving two states. Beginning in the late 1940s, subdivisions were annexed on all sides of the city. By this time, many residents were commuting to work in other localities, including Chicago. McHenry's population tripled from 2,080 in 1950 to 6,772 in 1970, and tripled again to 21,501 in 2000.

The City of McHenry's current population is approximately 28,117, including approximately 11,018 occupied housing units, 8,291 of which are owner-occupied and 2,727 of which are renter-occupied, with an average household size of 2.5 and a median household income of \$83,651. The median age is 42.2, 26.9% of which have bachelor's degrees or higher (of those 25 years or older). The City's three largest employment industry sectors are Healthcare (16.8%), Retail Trade (13.6%) and Administration (13.1%). Currently, homes for sale in McHenry, IL have an average price of \$302,519. On the average, homes in McHenry, IL sell after 18 days on the market as compared to the national average of 42 days on the market. The average sale price for homes in the City of McHenry over the last 12 months is \$296,500, which is up 7% from the average home sale price over the previous 12 months. Approximately 606 homes have sold in McHenry over the past 12 months. The City's 2023 EAV was \$918,922,607.



Green Street looking south from State Route 120 (circa 1920s)

Budget Document Guide

This budget document is prepared with two major objectives in mind. First, to provide citizens and others interested in the City's finances with complete and understandable information regarding the budget. Second, to develop an annual fiscal plan that will assist City leaders in making better decisions and enhance financial accountability. This document shall serve as:

Policy Document

As a policy document, the City Council has established specific strategies to achieve its goals through policy decisions as noted in the City Administrator's letter of transmittal. These sections include:

- A budget message, included in the transmittal letter, that articulates priorities and budget issues, particularly major issues affecting budget decisions;
- Short-term initiatives that guide development of the budget in the upcoming year; and
- General information describing each budget unit's prior year accomplishments and budget year goals and objectives.

Operations Guide

As an operations guide, the budget document describes activities, services, and functions carried out by the organizational units. In addition, it provides an organizational chart and summary of authorized personnel for the prior year and the budget year.

Financial Plan

As a financial plan, the budget document describes all funds subject to appropriation in the fund structure overview section. In addition, all summaries of all major revenues and expenditures are provided in summary tables. The final budget also includes actual General Fund revenues for the FY17/18 through FY22/23 and estimated actuals for FY23/24 as well as budget amounts for FY23/24 and FY24/25. Finally, the summary section includes information as the projected changes in fund balances for all appropriated funds.

Communication Device

The Budget Document contains narratives, supplemented with tables and charts, which present the budget in a manner that is simple and understandable. The Proposed FY24/25 Budget is available for public review at the McHenry Municipal Center, 333 S. Green Street, McHenry, as well as on the City's website at www.cityofmchenry.org, both before and after adoption by the City Council.

Basis of Accounting and Budgeting

The City of McHenry uses the modified accrual basis of accounting to budget and account for transactions of the governmental funds. Under this basis of accounting, revenues are recognized when susceptible to accrual (when they are measurable and available), and expenditures are recognized when the fund liability is incurred. For the City's proprietary funds, the City uses the accrual basis of accounting. Under this basis, revenues are recorded when earned and expenses are recorded when the liability is incurred. The City prepares the budgets for proprietary funds consistent with this basis except that capital outlay items are included in the budget.

The City prepares its budget on a basis consistent with generally accepted accounting principles. The City appropriates funds for capital projects on a fiscal year basis. The Capital Projects section of this document includes descriptive information on each project with estimated costs and financing sources.

Budget Process Summary

Budget Process Overview

The City's annual fiscal year budget covers the period beginning May 1st and ending April 30th and contains information relative to estimated revenues and planned operational and capital expenditures for the various funds of the municipality for the identified fiscal year.

Although the budget is not formally adopted by the City Council until April of each year, the budget development process officially begins each October with the preparation of the annual tax levy, which is used to fund many of the current programs and services, along with the development/update of the Community Investment Plan (CIP). The budget preparation process provides the various divisions and departments of the City with the opportunity to review accomplishments, set goals and objectives, and identify the means for accomplishing these goals and objectives.

Capital Improvement Plan/Community Investment Plan

Previous to FY21/22, the City of McHenry utilized a five-year Capital Improvement Program as a planning tool for the identification of capital improvement and capital equipment projects. In an effort to develop a more useful short and long-term planning and budgeting tool for capital improvement and capital equipment items, the City developed a new Community Investment Plan document to replace the Capital Improvement Plan beginning in FY22/23. This document provides more accurate financials for capital acquisition and replacement over a 20-year period. This document is also reviewed and updated on an annual basis.

Budget Roles and Responsibilities

Every employee of the municipality plays a role in the budgeting process – be it formulation, preparation, implementation, administration, or evaluation. Ultimately, Department Directors, through the City Administrator, are accountable to the City Council and to the residents of McHenry for the performance of departments in meeting goals and objectives as they are laid out in the budget document.

Department Directors, with input from their respective managers, superintendents and departmental staff analyze historical data, review existing operational needs, and project anticipated operational needs in order develop detailed line-item budget requests that allow them to maintain or enhance the level of programs and services within their departments. These detailed requests are then submitted to the City Administrator and Finance Director, meetings are held with Department Directors to adjust requests based on anticipated revenues keeping in mind the overall needs of the municipality, and the fund line item requests found in the attached budget document are identified.

Budget Officer Finance System

In FY19/20, the City adopted the Budget Officer Finance System after using the appropriation method previously. The annual budget serves in lieu of the appropriation ordinance and must be adopted prior to the beginning of the fiscal year. The Illinois Optional Municipal Budget Act, passed by the Illinois General Assembly in 1967, allows municipalities to use the budget as the legal document to

spend public monies. Prior to the budget being passed, the document must be made available for public inspection at least ten days prior to its passage. A notice must be published not less than one week after the budget is made available for the public inspection and at least one week prior to the public hearing.

Budget Amendment Process

During the fiscal year it may be necessary, from time to time, to amend the approved budget for spending that was not planned for during the budget process. Budget amendments are brought before Council, per the *Purchasing Policy and Procedures* approved in 2016 and updated in 2020.

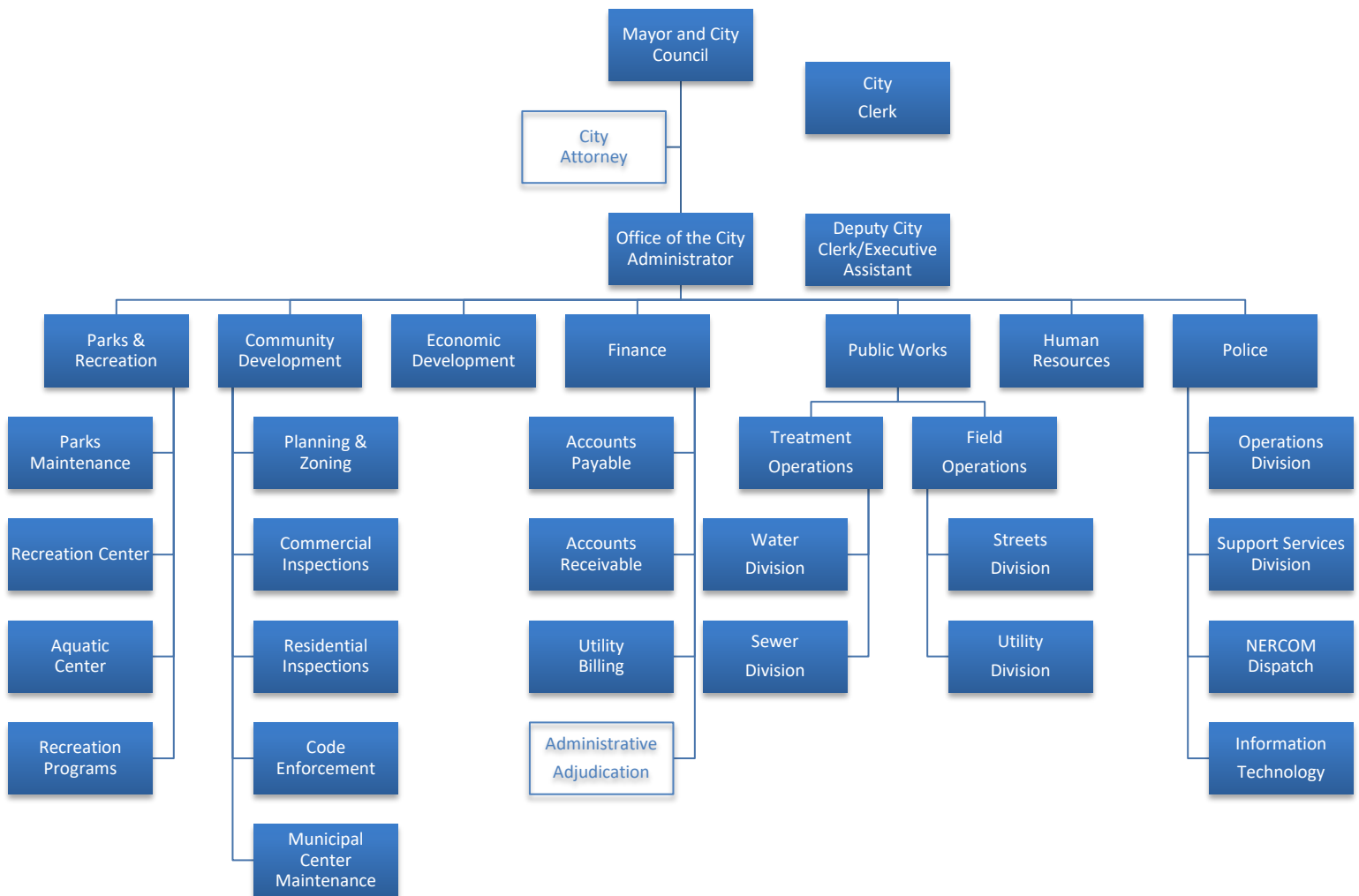
Budgetary Controls

Without proper internal financial controls, the budget document will not serve its role as a guidance tool for City programs and projects. To this end, the Finance Department prepares monthly reports which are reviewed by the Finance Director, respective Department Directors, and the City Administrator. These monthly reviews provide, at a minimum, an opportunity to make operational adjustments throughout the year as necessary. Any deviations from the fund budgetary amounts are discussed in this document and, when necessary, solutions are presented. Quarterly financial reports are also transmitted to the City Council via a City Council Meeting Consent Agenda to ensure that the elected body is consistently apprised of the status of municipal revenues and expenditures.

Budget Process Timeline

Tuesday, January 2, 2024	City Administrator, Finance Director distribute instructions for budget preparation to Department Directors
Friday, January 19, 2024	Department Directors submit budget requests to City Administrator and Finance Director – revenues and expenditures only (no narratives)
January 22-February 2, 2024	City Administrator and Finance Director review budget requests with respective Department Directors
Friday, February 2, 2024	Department Directors submit completed budget narratives to City Administrator
February 5 - March 1, 2024	Preparation of the Draft FY24/25 Budget
Monday, March 4, 2024	Transmit Draft FY24/25 Budget to City Council (operating funds)
Monday, March 18, 2024	City Council Regular Meeting - Discussion of Draft FY24/25 Budget (operating funds)
Monday, April 1, 2024	City Council Regular Meeting – Discussion of Draft FY24/25 Budget (all funds)
Wednesday, April 10, 2024	Final FY24/25 Budget (including narratives) transmitted to City Council
Monday, April 15, 2024	Annual Meeting - FY24/25 Budget adopted by City Council

City of McHenry Organizational Chart



Personnel Summary

The following table provides a summary overview of the staffing level of the municipality for the previous five (5) fiscal years and identifies the proposed staffing level for FY24/25. Staffing identified in the Recreation Center and Water and Sewer Funds is financed by revenues generated by these funds.

Authorized Personnel	Change from Prior FY	FY24/25 Proposed	FY 23/24	FY 22/23	FY 21/22	FY 20/21	FY 19/20	FY 18/19	FY 17/18
General Fund									
Administration	0.00	5.00	5.00	4.00	4.00	3.00	3.00	3.00	6.00
Community Development	1.00	9.00	8.00	8.00	7.00	7.50	7.50	6.50	7.90
Finance	(1.00)	4.00	5.00	5.00	5.00	5.00	5.00	6.00	5.00
Human Resources	0.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	0.00
Economic Development	0.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00	0.00
Police	0.00	57.00	57.00	54.00	53.75	54.75	54.75	52.75	52.75
NERCOM (Dispatch)	0.00	25.00	25.00	23.00	23.25	23.25	23.25	22.25	22.25
Public Works Administration	0.00	3.00	3.00	3.00	3.00	3.00	3.50	3.50	3.5
Public Works Streets	0.00	13.00	13.00	14.00	14.00	17.00	19.00	19.00	19.00
Parks and Recreation	0.00	3.50	3.50	11.30	10.75	10.75	10.50	9.25	11.00
Parks Maintenance	0.00	8.00	8.00	0.00	0.00	0.00	0.00	0.00	0.00
Total General Fund	0.00	131.50	131.50	126.30	124.75	128.25	130.50	126.25	127.40
Recreation Center Fund	0.00	1.30	1.30	1.50	2.05	2.05	2.00	2.25	1.00
Information Technology Fund	0.00	3.00	3.00	3.00	2.00	2.00	2.00	2.00	2.00
Water and Sewer Fund									
Water Division	0.00	4.50	4.50	4.50	5.00	5.50	5.50	5.50	5.50
Wastewater Division	0.00	8.50	8.50	8.50	9.00	8.00	8.00	8.00	9.00
Utility Division	0.00	7.00	7.00	8.00	7.00	8.00	8.00	8.00	8.00
Total Water and Sewer Fund	0.00	20.00	20.00	21.00	21.00	21.50	21.50	21.50	22.50
Total City of McHenry	0.00	155.80	155.80	151.80	149.80	153.80	156.00	152.00	152.90
Population		27,135	27,135	27,135	26,992	26,992	26,992	26,992	26,992
Employees per 1,000 Population		5.74	5.74	5.59	5.55	5.70	5.78	5.67	5.66

Fund Structure Overview

The accounting system and the budget appropriation process are structured according to the basic guidelines established by the Government Finance Officers Association (GFOA) of the United States and Canada. The format includes the basic funds and fund types which follow.

The City's governmental funds are as follows:

General Fund (100s)

This fund accounts for all transactions of the city that pertain to the general administration of the city and the services traditionally provided to its citizens. This includes Administration, Elected Officials, Community Development, Finance, Human Resources, Economic Development, Police, Dispatch, Public Works Administration, Streets, and Parks and Recreation.

Special Revenue Funds (200s)

These funds are utilized to account for revenues derived from specific sources which are usually required by law or regulation to be accounted for as separate funds. For the City of McHenry these funds include the Tourism Fund, Pageant Fund, Band Fund, Civil Defense Fund, Alarm Board Fund, Audit Fund, Annexation Fund, Motor Fuel Tax Fund, Local Motor Fuel Tax Fund, Developer Donation Fund, and Tax Increment Fund.

Debt Service Fund (300)

This fund accounts for the accumulation of revenues for and payment of principal and interest on general obligation long term debt.

Capital Funds (400s)

These funds are utilized to account for financial resources to be used for the acquisition or construction of capital facilities or other major fixed assets. For the City of McHenry these funds include the Recreation Center Fund, Capital Improvement Fund, Capital Asset Maintenance & Replacement Fund, Capital Equipment Fund, Capital Asset New Project Fund.

The City's business-type funds include the following:

Enterprise Funds (500s)

These funds are utilized to account for operations and activities that are financed and operated in a manner similar to a private business enterprise, and where the cost of providing goods and services to the general public on a continuing basis is expected to be recovered primarily through user charges. The City has also established Enterprise Funds when it was advantageous to segregate revenues earned and expenses incurred for an operation for purposes of capital maintenance, public policy, management control or accountability. Enterprise Funds for the City include the Water and Sewer Fund, Capital Development Fund, Utility Improvements Fund, and Marina Operations Fund.

Internal Service Funds (600s)

These funds are established to finance and account for services and/or commodities furnished by one department or agency to other departments or agencies of the city. The Internal Service Funds of the City are the Employee Insurance Fund, Risk Management Fund, and Information Technology Fund.

The City's other funds include the following:

Fiduciary Funds (700s)

These funds are used to account for resources held for the benefit of parties outside the city. The fiduciary funds of the city are the Employee Flexible Spending Fund, Developmental Escrow Fund, Retained Personnel Fund, Revolving Loan Fund, and the Police Pension Trust Fund.

Accounting for the financial activities of the City and the budget process are also presented according to classifications required by the State of Illinois. Revenues are credited to individual fund types while expenditures/expenses are recorded according to functional areas within specific funds for budgetary control purposes. The following functional areas are included in the budget:

General Government

This function provides for the operation of the government and assures the general administration of the municipality. Activities included in this function also include Municipal Center Building and Grounds Maintenance.

Community Development

The overall mission of this function is to protect and promote the health, welfare, safety and quality of life of McHenry Citizens, property owners, visitors and commercial interests through the development and implementation of the City's adopted ordinances and policies. Planning and development activities are also included within this function.

Finance

This function applies modern financial management practices to ensure that the City is able to deliver services effectively and efficiently on a sustained basis. Activities included in this function are reporting financial transactions, billing and collecting money, accounts payable, managing cash and investments, preparing the annual financial report, and developing the budget and financial forecasts.

Human Resources

The Department of Human Resources and Director of Human Resources coordinates the employee and risk related functions of the City. This includes compensation, benefits, wellness, staffing, recruitment & selection, internal policies, workers compensation and safety, performance management, labor relations, and employee relations, training, and process improvement.

Economic Development

The Economic Development Department is the first point of contact with potential businesses, citizens, and elected officials regarding business inquiries and potential new business opportunities. The department is responsible for effectuating orderly economic growth of the City, attracting, retaining, and serving businesses and residents in the community.

Public Safety

This function provides for services to reduce the amount and effects of external harm to individuals and damage to property, and in general to promote an atmosphere of personal security from external events.

Public Works

This function provides for safe and well-maintained infrastructure for the City. Activities included in this function are public works administration, roadway maintenance, snow and ice control, street cleaning, traffic control and engineering.

Parks and Recreation

This function promotes the general well-being of the City and encourages the fullest development of cultural and educational potentials of the citizens in the community. This function includes the activities of general parks, parks and maintenance, downtown maintenance and programs.

Debt Service

This function provides for the accumulation of resources for and the payment of principal and interest on long-term debt of the City.

Capital Projects

This function provides for the acquisition or construction of major capital facilities or equipment for the City.

Business-Type Activities

This function includes activities of the City that are financed in whole, or in part, by fees charged to external parties for goods and services. These activities are accounted for as enterprise funds and include the Water and Sewer and Marina Operations Funds.

Chart of Accounts Overview

Funds are comprised of various line item accounts. These are separated as “Revenues” and/or “Expenses” as appropriate and are assigned based on the following specific line item designations:

Revenues

3010 Property Tax Collection – Amount collected in taxes assessed on real estate.

3015 Property Tax Collection – 2020B Pension OB Bond – Amount collected in taxes assessed on real estate for pension obligation bond payments.

3020 Property Tax Collection – Road & Bridge – Amount collected in taxes assessed on real estate by the McHenry and Nunda Township Road Districts and disbursed to the City for roads and bridges within the City.

3030 Property Tax Collection – Police Protection – Amount collected in taxes assessed on real estate that funds a portion of police protection expenses.

3040 Property Tax Collection – Retirement – Amount collected in taxes assessed on real estate that funds a portion of retirement expenses.

3050 Property Tax Collection – Liability Insurance – Amount collected in taxes assessed on real estate that funds a portion of liability insurance expenses.

3051 Property Tax Collection – Police Pension – Amount collected in taxes assessed on real estate that funds the actuarial required contribution to the police pension fund.

3110 Personal Property Replacement Taxes – Revenues collected by the State of Illinois and disbursed to the City to replace money that was lost by local governments when their powers to impose personal property taxes on corporations, partnerships, and other business entities was taken away in 1979. These funds are limited to use for retirement funding.

3120 State Sales Taxes – The state collects a 1% tax on a seller’s receipts from sales of tangible personal property for use or consumption that is distributed based on sales in the City.

3121 Home Rule Sales Taxes – The state collects a 0.5% tax on a seller’s receipts from sales of tangible personal property for use or consumption that is distributed based on sales in the City. This home rule sales tax is not charged on sales of vehicles.

3122 Cannabis Use Taxes – The state collects state revenues from the Cannabis Regulation and Tax Act and 8% of deposits go to local governments, through Local Government Distributive Fund, which are to be used to fund crime prevention programs, training and interdiction efforts.

3125 Telecommunications Taxes – The state collects an 8% tax that is imposed on intrastate and interstate messages and 1% is distributed to the City.

3130 State Income Taxes – Amount collected in taxes imposed on financial income generated by all entities within the State. The State distributes 8% of the net collections of all income tax received

from individuals, trusts, and estates and 9.14% of the net collections of all income tax received from corporations to local governments based on the population in proportion to the total state population.

3140 Pull Tabs – Amount collected by the State and disbursed to the City for operator licenses and taxes on gross proceeds of pull tabs and jar games.

3141 Inter-Track Wagering – Amount collected for a 1% tax collected on the handle at Trackside McHenry Off Track Betting establishments within the City.

3142 Hotel/Motel Taxes – Amount collected for a 5% tax assessed on the rental or leasing charges for hotel or motel rooms.

3145 Electric Use Tax – Amount collected for a utility tax on the electric consumption per kilowatt-hours used.

3146 Gas Use Tax – Amount collected for a \$0.03 utility tax assessed on the per therm natural gas usage.

3150 Motor Fuel Tax Allotment – Taxes collected on gasoline and diesel fuel collected by the State and disbursed to the City based on the population.

3165 Storage Tax - Amount collected on the rental or leasing of any Self-Storage Facility accommodations in the City of McHenry at the rate of 5% of the gross rental or leasing charge.

3180 Grants – Amount collected from an external entity, such as a governmental agency, corporation or private foundation under a grant agreement.

3210 Interest Income – Interest earned on cash temporarily held in checking accounts, certificates of deposits, or other investments.

3310 Liquor Licenses – Amount paid by establishments within the City that hold valid liquor licenses.

3320 City Licenses – Amount collected from businesses within the City for licenses for massage parlors, athletic exhibitions for profit, billiard and pool halls, carnivals, circuses, exhibitions, motion pictures and theatricals, public dance halls, skating rinks, bowling alleys, and mechanical amusement.

3350 Video Gambling Licenses – Amount paid annually by each private business and terminal operator for a video gambling license. Also includes the amount disbursed by the State of Illinois for the City's portion of the video gaming tax.

3410 Permits – Amount collected to issue a building permit for miscellaneous improvements such as roof repairs, siding repairs, fences, etc.

3420 Plumbing Inspections – Amount collected for the inspection of the connection to a water main through a permit fee.

3430 Zoning & Plat Fees – Amount collected for residents or business owners to have a hearing before the planning & zoning commission for items like conditional use permits, variances, etc.

3505 Traffic Fines – Amount collected by the McHenry County Circuit Clerk's office and forwarded to the City for traffic fines that occurred within the City.

3510 Parking Fines – Amount collected in fines for parking violations.

3515 Police – Accident Reports – Amount collected for administrative fees to furnish accident reports.

3520 Police – Field Reports – Amount collected for administrative fees to furnish field reports.

3525 Drug Asset Forfeitures – Amount collected through the sale of assets that were forfeited.

3530 DUI Fines – Amount collected by the McHenry County Circuit Clerk's office and forwarded to the City for DUI charges.

3532 Overweight Truck Permits – Amount collected for the issuance of overweight truck permits.

3536 Police Bail Bond Processing Fees – Amount collected in fees to process bail paperwork.

3537 Police Impound Fees – Amount collected as an administrative penalty for a motor vehicle that is used in connection with the following driving violations such as driving under the influence, driving while license is suspended or revoked, no valid driver's license, etc.

3538 Warrant Execution – Amount received from other governmental agencies for the execution of a warrant by the City's police department.

3539 Electronic Citation – Amount collected by the McHenry County Circuit Clerk and forwarded to the City for electronic citation.

3540 Vehicle License Fines – Amount collected for fines for vehicle stickers that are purchased after the due date of June 30th.

3545 Vehicle Fund Fines – Amount collected by the McHenry County Circuit Clerk and forwarded to the City for vehicle court supervision fines.

3610 Sales – Water/Sewer – Amount collected for water and sewer usage based on meter readings charged at a per 1,000 gallon rate.

3615 Base Charge – Capital – Amount collected through the utility bill for water and sewer base fees that will be retained and used for development and repairs to the utility capital system.

3620 Penalties – Amount collected for utility bills that are paid after the due date.

3630 Hookup/Connection Fees – Amount collected for permit fees that are charged for the connection to the water and sewer system.

3631 Parks & Recreation Programs – Amount collected for programs offered through the parks and recreation department.

3632 Concessions – Amount collected at concession stands at City parks as well as at the Recreation Center.

3633 Beach Programs – Amount collected for daily admission at the McCullom Lake Beach.

3634 Swimming Pool – Amount collected for admission to the Merkel Aquatic Center.

3635 Park – Amount collected for programs offered through the parks and recreation department.

3636 General Program – Amount collected for programs offered through the parks and recreation department.

3637 Athletic Program – Amount collected for athletic programs offered through the parks and recreation department.

3640 Water Meter Sales – Amount collected for the initial or replacement water meter.

3641 Babysitting – Amount collected for childcare services offered at the Recreation Center.

3642 Room Rentals – Amount collected at the Recreation Center for community room rentals.

3643 Birthday Parties – Amount collected for birthday parties that are held and run by personnel at the Recreation Center.

3644 Sponsorship/Advertisement – Amount collected for sponsors or advertisements at the Recreation Center.

3645 Annual Membership – Amount collected for membership fees for the Recreation Center.

3646 Short-Term Membership – Amount collected for temporary membership fees for the Recreation Center.

3647 Daily Admissions – Amount collected for daily membership fees for the Recreation Center.

3648 Punch Passes – Amount collected for 10 and 20 punch passes that act as daily membership to the Recreation Center as well as attendance at specialty fitness classes held at the center.

3649 Miscellaneous Fees – Amount collected at the Recreation Center for miscellaneous fees such as workout logging devices, and other items sold at the center.

3650 Fitness Classes – Session Based – Amount collected for fitness classes held at the Recreation Center.

3651 Small Group Personal Training – Amount collected for Recreation Center members that sign up for a small group personal training session.

3652 Personal Training – Amount collected for Recreation Center members that sign up for personal training services.

3653 Elective Participant Premium – Amount collected for City provided health insurance for retired employees or former employees on COBRA.

3660 Debt Service Fees – Amount collected from sewer users to retire debt issued by the City.

3665 Debt Service Fees – IEPA Loan – Amount collected from sewer users to retire an Illinois Environmental Protection Agency loan used to consolidate the Central and South Wastewater Treatment Plants.

3682 Mowing/Weeds – Amount collected for the cutting or removal of weeds and plant growth in excess of 8 inches which is paid for by the owner of the property.

3683 Alarm Board – Fines collected on false alarms after having six free alarms.

3684 Boat Launch – Fees collected for the use of the boat launch at Miller Riverfront Park.

3711 Meeting Fees – Planning & Zoning - Reimbursements by developers and zoning petitioners for the Planning & Zoning Commission hearing attendance collected in the Retained Personnel Fund.

3715 Annexation Income – Amount collected as determined by the annexation agreement.

3720 Operating Fees – Amount collected through permit fees on behalf of the school districts, fire district and library district from the developer to pay its fair share of public improvements that may be required because of the new development. These fees are paid out to the districts monthly.

3730 Engineering Fees – Reimbursements by developers for expenses paid for contracted engineering advice and service in the Retained Personnel Fund.

3735 Legal Fees – Reimbursements by developers for expenses paid for legal fees in the Retained Personnel Fund.

3740 Fees – Developers – Miscellaneous – Reimbursements by developers for miscellaneous expenses such as recording fees in the Retained Personnel Fund.

3745 Gravel Mining/Annexation Agreement – Amount received per the annexation agreement for the gravel pit within the City.

3750 Refunds – Developers – Amount paid by developers for a retained personnel deposit that is over and above the expenses and will be refunded to the developer.

3760 Received from Developers – Amount collected from developers as contributions to public improvements such as signs, traffic signals, intersection improvements, etc.

3775 Developer Donations – Schools – Amount collected through permit fees on behalf of the school districts from the developer to pay its fair share of public improvements that may be required because of the new development. These fees are paid out to the school districts annually.

3780 Developer Donations – Parks – Amount collected through permit fees for parks from the developer to pay its fair share of public improvements that may be required because of the new development.

3785 Developer Donations – Library – Amount collected through permit fees on behalf of the library district from the developer to pay its fair share of public improvements that may be required because of the new development. These fees are paid out to the library district annually.

3790 Developer Donations – Fire – Amount collected through permit fees on behalf of the fire district from the developer to pay its fair share of public improvements that may be required because of the new development. These fees are paid out to the fire district annually.

3815 Donations – Amount donated to the City for various reasons.

3830 Employer Contributions – Actuarial contrived amount that the City contributes to the Police Pension Fund.

3831 Employee Contributions – Amount collected from employees for benefits provided by the City.

3832 Cable Franchise Fees – Amount charged to a cable television company for the use of public rights-of-way.

3835 Garbage Bags – Amount collected for the sale of garbage stickers to residents.

3836 Gain/Loss on Sale – Amount received on the sale of an asset is greater than the asset's book value a gain is recorded, amount received on the sale of an asset is less than the asset's book value a loss is recorded.

3836 Unrealized Gain/Loss – Unrealized gain is a “paper” gain that results from holding an asset that has increased in price but has not been realized since it is still held. Unrealized loss is a “paper” loss that results from holding an asset that has decreased in price but has not been realized since it is still held.

3845 Rental Income – Rent charged for the use of municipal properties including Main Street Station, Hickory Creek Farm, farmlands, water towers, the marina, etc.

3881 Reimbursement – Communication Desk – Amount charged to agencies that the City provides dispatching services for.

3882 Reimbursement – Miscellaneous – Reimbursement for expenses for city services provided such as school resource officers, traffic control, snowplowing, etc.

3885 Reimbursements – Property Insurance – Insurance payments for property damage within the City.

3886 Reimbursement – State – Reimbursement for expenses from the state through an agreement for various projects.

3890 Miscellaneous Income – Revenue that does not fit into other categories such as handicap placards, lien fees, collection fees, adjudication court fees, etc.

3895 Alarm Board – Revenue for fire alarm monitoring for businesses via direct connection to NERCOM dispatch center.

3915 Bond Interest Rebate – Interest rebate issued to the City from the Department of the Treasury Internal Revenue Service for Recovery Zone Economic Development Bonds and Build America Bonds.

3920 Sale of Fixed Assets – Proceeds from the sale of municipal owned fixed assets.

3969 Transfer – TIF – Internal Fund Transfer from the TIF Fund to cover debt service fees.

3970 Charges for Services – Internal Fund Transfer from the Water/Sewer Fund to cover administrative costs for the issuance of utility bills.

3971 Transfers – Annexation Fund – Internal Fund Transfer from the Annexation Fund to cover debt service fees.

3972 Transfers – Recreation Center Fund – Internal Fund Transfer from the Recreation Center Fund to cover debt service fees.

3975 Transfers – General Fund – Internal Fund Transfer from the General Fund to cover debt service fees, capital expenses, insurance expenses, and information technology expenses.

3978 Transfers – Water/Sewer Fund – Internal Fund Transfer from the Water/Sewer Fund to cover debt service fees, utility division expenses, insurance expenses, and information technology expenses.

3986 Transfers – Motor Fuel Tax Fund – Internal Fund Transfer from the Motor Fuel Tax Fund to cover debt service fees.

3994 Transfers – SSA #4 – Internal Fund Transfer from the SSA #4 Fund to cover expenses for the Lakewood Road Utility.

3999 Transfers – Other Funds – Internal Fund Transfer from miscellaneous special revenue funds and internal service funds to cover items such as fireworks, risk management, etc.

Expenses

4010 Salaries – Regular – Salary expense for employees who work 40 hours or full time.

4020 Salaries – Sworn – Salary expense for sworn police department employees who work 40 hours or full time.

4030 Salaries – Regular Part-time – Salary expense for employees who work less than 40 hours, but are employed throughout the calendar year.

4050 Salaries – Regular Overtime – Salary expense paid to non-exempt non-sworn employees at one and one-half times or two times the employee's regular hourly rate for all hours worked in excess of forty hours per week.

4055 Salaries – Regular Sworn Overtime - Salary expense paid to non-exempt sworn employees at one and one-half times the employee's regular hourly rate for all hours worked in excess of forty hours per week.

4060 Salaries - Snow Removal Overtime - Salary expense paid to non-exempt non-sworn employees at one and one-half times or two times the employee's regular hourly rate for all hours worked in excess of forty hours per week for snowplowing.

4080 Salaries – Career Ladder – Salary expense paid to sworn police department employees for on-call and investigator stipend pay.

4100 Salaries – Seasonal/Part-time – Salary expense for employees who work less than 40 hours per week and can be seasonal help.

4220 Salaries – Boards & Commissions – Salary expense for the Mayor, Council members, the City Clerk and the Planning and Zoning Commissioners.

4310 Health Insurance – Expenses for employee group medical insurance premiums.

4320 Dental Insurance – Expenses for employee group dental insurance premiums.

4330 Life Insurance – Expenses for employee group life insurance premiums for city provided coverage at \$30,000.

4340 Vision Insurance – Expenses for employee group vision insurance premiums.

4410 Contribution - FICA – The employer contribution of Social Security and Medicare, which is currently at 7.65% of eligible wages.

4420 Contribution IMRF – The employer contribution of IMRF for all employees covered under the IMRF program.

4430 Contribution Police Pension – The amount provided through property tax collection for the Police Pension Fund. This amount is determined by an actuarial study conducted on an annual basis.

4510 Uniform Allowance – Expenses for uniforms and personal protective equipment provided for those public service employees required to wear uniforms while performing their jobs.

4910 Retirement Benefits – Retirement benefits paid to police pension beneficiaries who apply for a regular pension.

4920 Disability Benefits – Retirement benefits paid to police pension beneficiaries who have been found to have a duty disability. This type of pensions must be approved by the Police Pension board.

4930 Survivor Benefits – Retirement benefits paid to the surviving spouse of a police pension beneficiary.

4940 Non-Duty Disability Benefits - Retirement benefits paid to police pension beneficiaries who have been found to have a non-duty disability. This type of pensions must be approved by the Police Pension board.

4990 Contribution Refund – Refund of police pension contributions made by a sworn employee that is no longer employed with the City. The employee must request a refund from the pension fund.

5110 Contractual Services – Expenses that are based on a contract or are paid on a monthly basis such as mowing, PACE fees, copier lease payments, bank service charges, miscellaneous building charges, etc.

5200 Contract Custodial – Expenses for monthly janitorial serves at the Recreation Center.

5215 Retention/Promotion – Expenses for promotional materials for the Recreation Center.

5220 Engineering Fees – Expenses paid for contracted engineering advice and service in the Retained Personnel Fund, which are reimbursed by the developers.

5230 Legal Services – Expenses for contracted legal advice and services.

5245 Health HRA Reimbursement – Employee health insurance reimbursement expenses paid by the city that covers expenses above the in-house set deductible up to the insurance carrier's deductible.

5310 Postage & Meter – Expenses for postal related services such as stamps, bulk mailings, overnight deliveries, UPS, etc.

5320 Telephone – Expenses for telephone lines, alarm circuits, and cellular phone services.

5321 Cable/TV – Expenses for monthly cable television service at the Recreation Center.

5330 Printing & Publishing – Expenses for advertisements such as employee recruitment ads, bid notices, legal notices, and other required notices. Expenses also for the city newsletter and printing of vehicle sticker notices and utility bills.

5370 Repair & Maintenance – Expenses for routine maintenance on municipal vehicles.

5375 Repair & Maintenance – Equipment – Expenses for routines maintenance on municipal equipment.

5380 Repair & Maintenance – Utility System – Expenses for routine maintenance on municipal utility systems.

5410 Dues – Expenses for membership dues for various professional organizations.

5420 Travel Expenses – Expenses paid for travel related costs such as mileage, tolls, per diem, lodging for conferences and training for employees on municipal business.

5430 Training – Expenses including registration fees, tuition, etc. for attendance at professional conferences and meetings for professional development.

5440 Tuition Reimbursement – Expenses for tuition that covers successful completion of course work with proof of a passing grade or certification.

5450 Publications – Expenses for books, magazines, periodicals, pamphlets, maps, subscriptions, training materials, etc. used for professional development.

5510 Utilities – Monthly expenses for utilities used by municipal buildings including electric and natural gas.

5520 Street Lighting – Monthly expenses for electric usage for streetlights throughout the city.

5580 Disposal – Expenses for sludge removal at the wastewater plant.

5600 Credit Card/Bank Fees – Expenses for monthly credit card and banking fees charged to the Recreation Center.

5950 MCMRMA Fees – Expenses for McHenry County Municipal Risk Management Agency annual fees for insurance that covers unemployment, workers compensation, car insurance, liability, fire, theft, property damage, etc.

5960 Insurance Premiums – Miscellaneous – Expenses for notary bonds and public official bonds.

5980 Property Damage – Expenses to repair municipal property damage that will be covered with insurance.

6110 Materials & Supplies – Expenses for operating materials & supplies such as custodial cleaning supplies, garbage stickers, miscellaneous building supplies, police training supplies, ammunition, badges, etc.

6111 Supplies – Custodial – Expenses for contracted custodial services at the Recreation Center.

6120 Supplies – Childcare – Expenses for small toys, books, and art supplies for the childcare room at the Recreation Center.

6130 Supplies – Safety – Expenses for first aid and other miscellaneous safety items for the Recreation Center.

6141 Office Furniture/Equipment – Expenses for desks, chairs, and other small equipment at the Recreation Center.

6142 Fitness Equipment – Expenses for fitness balls, bands, mats, cardio equipment, etc. at the Recreation Center.

6210 Bulk Office Supplies – Expenses for pens, pencils, paper, staples, binders, folders, calendars, ink, etc.

6250 Gasoline & Oil – Expenses for gasoline and oil used for municipal vehicles.

6270 Small Equipment & Tools – Expenses for equipment and tools used to maintain municipal equipment and personnel such as body armor, evidence equipment, weed trimmers, shop tools, etc.

6290 Safety & Personal Protection Equipment – Expenses for personal protective equipment provided to employees such as goggles, boots, chest waders, etc.

6310 Police – Canine Unit – Expenses for training, food, veterinarian bills, etc. for the sworn canine officer.

6340 Police – Forfeiture Expenses – Expenses that are paid for using police forfeiture funds that must be tracked separately.

6920 Special Events – Expenses for community festivals and events such as the fireworks, community pool party, daddy/daughter date night, etc.

6940 Administrative Expenses – Expenses for notary fees, secretary of state fees for vehicles, county recording fees, holiday lighting, real estate taxes, etc.

6945 Development Expense – Sales tax incentive payments based on the terms of the development agreement.

6950 Forestry – Expenses for the tree program including trees, watering, chainsaws for trimming, tree removal, etc.

6960 Miscellaneous Expenses – Expenses for miscellaneous items not previously covered such as insurance processing fees.

6961 Miscellaneous Refunds – Expenses for refunds of retained personnel deposits that are not used for development expenses.

6965 Reimbursements – Flexible Spending – Expenses paid to employees from their flexible spending accounts for qualified medical expenses.

6970 Distributions – Schools – Permit fees that are collected on behalf of the school districts from the developer to pay its fair share of public improvements that may be required because of the new development. These fees are paid out to the school districts annually.

6980 Distributions – Library - Permit fees that are collected on behalf of the library district from the developer to pay its fair share of public improvements that may be required because of the new development. These fees are paid out to the library district annually.

6990 Distributions – Fire - Permit fees that are collected on behalf of the fire district from the developer to pay its fair share of public improvements that may be required because of the new development. These fees are paid out to the fire district annually.

7091 Debt Service – Accrued Interest – Amount of interest owed on a loan/bond that has accumulated but not yet paid.

7100 Bond Principal – Amount paid for principal payment on bonds.

7110 Capital Lease Principal Payments – Amount paid for principal payments on capital leases. Capital leases are used when the item is going to be purchased when the term of the lease is over.

7200 Bond Interest – Amount paid for interest payments on bonds, which are charges paid on the principal based on an agreed upon rate.

7300 Fees – Paying Agent – Amount paid to an escrow agent for various filings for the issued bonds.

7400 Bond Issuance Costs – Amount paid to issue a bond.

7450 Bond Discount – Amount by which the market price of a bond is lower than its principal amount due at maturity.

7600 Loan Interest – Amount paid for interest payment on loans.

7610 Loan Principal – Amount paid for principal payment on loans.

8100 Land Acquisition – Amount used for the purchase of land.

8200 Buildings – Amounts paid for the acquisition and improvements to municipal buildings.

8300 Equipment – Amount paid for the acquisition of equipment costing \$5,000 or more such as machines, shop equipment, playground equipment, mowers, etc.

8400 Vehicles – Amount paid for the acquisition of vehicles and the necessary equipment to use the vehicle.

8500 Utility System – Amount paid for the acquisition and improvements to the water and sewer utility systems.

8600 Streets – Amount paid for improvements to municipal streets.

8800 Park Improvements – Amount paid for improvements to municipal parks.

8900 Public Improvements – Amount paid for the acquisition and improvements to other miscellaneous municipal capital items.

9100 Amortization – Bond Discount – Annual amount to gradually reduce the discount on bonds payable over the life of the bonds until the bonds' carrying value equals the face value at maturity.

9510 Depreciation – Amount charged as an expense for an expired portion of a fixed asset.

9605 OPEB – Actuarial determined amount for Other Post-Employment Benefits, adjusted annually.

9605 OPEB Contributions – Actuarial determined amount for Other Post-Employment Benefits, adjusted annually.

9901 Transfer – General Fund – Internal Fund Transfers from the Tourism Fund to cover miscellaneous special events with hotel/motel taxes.

9904 Transfer – Debt Service Fund – Internal Fund Transfers from various City funds to cover annual bond interest and principal costs for City projects.

9920 Purchase Service – Risk Management – Internal Fund Transfers from General Fund Departments as well as Water/Sewer Fund Departments and Information Technology Fund to cover the insurance premiums for McHenry County Municipal Risk Management Agency. These premiums cover unemployment, workers compensation, car insurance, liability, fire, theft, property damage, etc.

9921 Purchase Service – Billing General Fund – Internal Fund Transfers to the General Fund for the water and sewer portion of costs that are paid for by the finance department for billing administrative duties and water/sewer bill mailings.

9922 Purchase Service – Information Technology – Internal Fund Transfer to cover information technology expenses for all departments within the city. These expenses include salaries and benefits for Information Technology employees as well as computers, supplies, and software used in all City departments.

9923 Purchase Service – Audit Fund – Internal Fund Transfer to cover the external auditing annual fees for all funds within the City.

9930 Transfer – Water/Sewer Fund – Internal Fund Transfer to the Water and Sewer Divisions to cover Utility Division expenses.

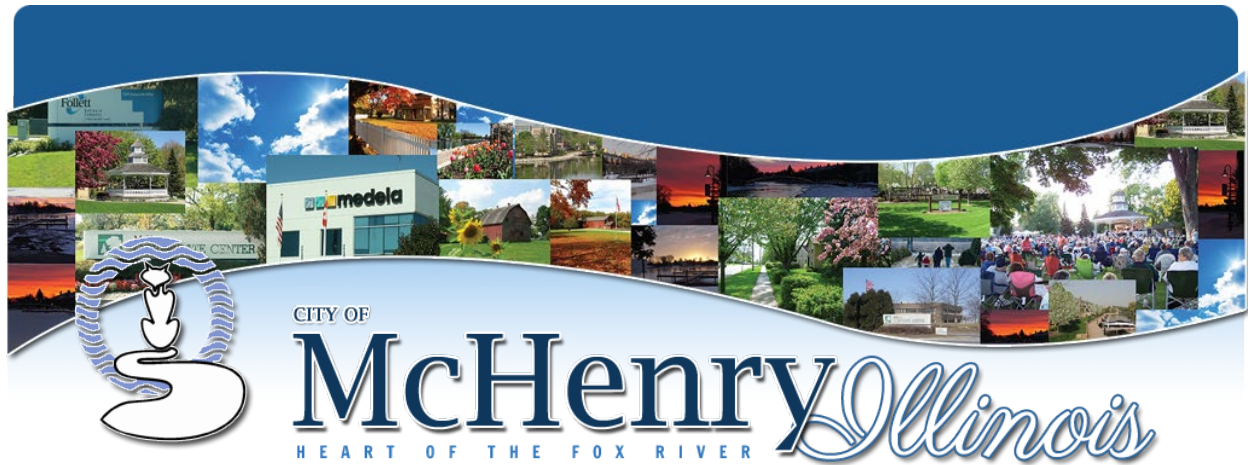
9936 Transfer – Utility Improvement Fund – Internal Fund Transfer from the Water and Sewer Divisions to cover Capital expenses for the Utility System.

9942 Transfer – Capital Improvements Fund – Internal Fund Transfer from the General Fund Departments to cover capital charges for items that are over \$10,000 and have a useful life of over 5 years.

9944 Transfer – Band Fund – Internal Fund Transfer from the General Fund to cover the music in the park weekly event. This covers the expenses for the municipal band as well as community bands that perform.

9945 Transfer – Civil Defense Fund – Internal Fund Transfer from the General Fund for expenses to train personnel and maintain the early warning system equipment to protect and defend the City from natural disasters or man-made environmental disasters through early warning and public notification systems.

9946 Transfer – Capital Equipment Fund - Internal Fund Transfer from the General Fund Departments to cover capital vehicle and equipment charges for items that are over \$10,000 and have a useful life of over 5 years.



Fiscal Year 2024/2025
Annual Budget

Summary of Revenues & Expenditures – All Funds

Summary of Proposed Revenues - All Funds

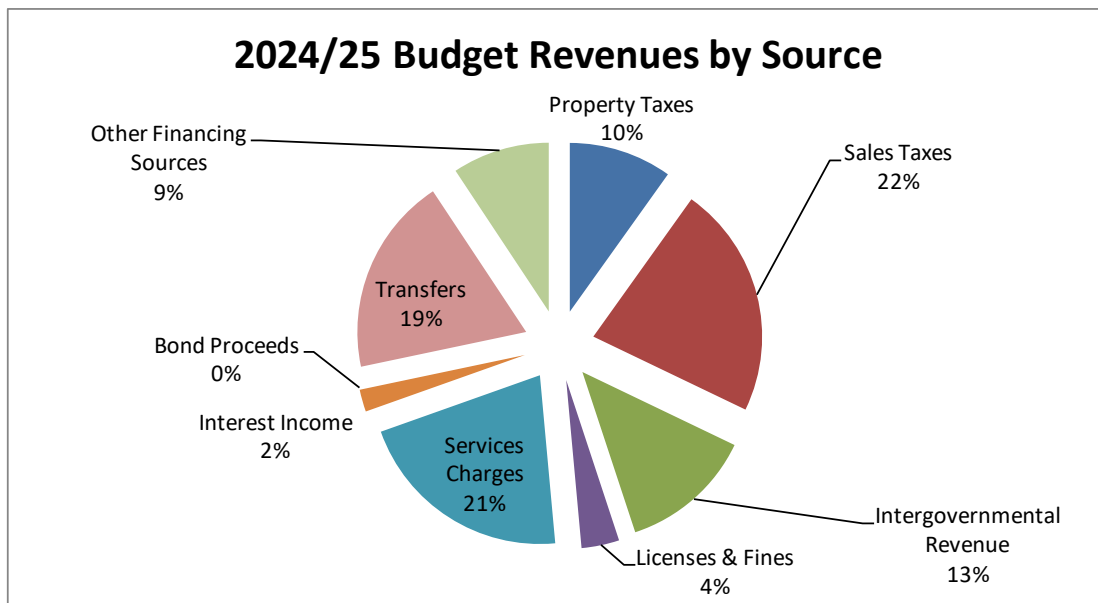
	A	B	C	D	E	F
1	Revenue Budget 2024/25					All Funds
2						
3			Total			Net
4			Revenue		Transfers	Revenue
5	General Fund		\$31,174,529		\$630,289	\$30,544,240
6						
7	Special Revenue Funds					
8		Band Fund	12,000		12,000	0
9		Civil Defense Fund	6,000		6,000	0
10		Alarm Board Fund	231,000		0	231,000
11		Audit Fund	53,876		27,450	26,426
12		Annexation Fund	128,000		0	128,000
13		Motor Fuel Tax Fund	1,300,686		0	1,300,686
14		Local Motor Fuel Tax Fund	370,000		0	370,000
15		Developer Donations	180,000		0	180,000
16		Developer Donations (Parks)	859,517		0	859,517
17		TIF Fund	898,000		0	898,000
18		Pageant Fund	4,000		0	4,000
19		Tourism Fund	275,000		0	275,000
20	Total Special Revenue Funds		4,318,079		45,450	4,272,629
21						
22	Capital Project Funds					
23		Recreation Center Construction Fund	854,500		270,000	584,500
24		Special Service Area #1A	0		0	0
25		Special Service Area #4	15,580		0	15,580
26		Capital Improvements Fund	27,000		0	27,000
27		Capital Maintenance & Replacement Fund	1,091,000		0	1,091,000
28		Capital Equipment Fund	5,400		5,000	400
29		Capital Asset New Projects Fund	285,200		0	285,200
30	Total Capital Project Funds		2,278,680		275,000	2,003,680
31						
32	Debt Service Funds					
33		Debt Service Fund	2,356,047		2,356,047	0
34	Total Debt Service Funds		2,356,047		2,356,047	0
35						
36	Proprietary Funds					
37		Public Works - Water	3,217,597		0	3,217,597
38		Public Works - Wastewater	6,146,320		0	6,146,320
39		Public Works - Utility	1,029,088		1,029,088	0
40		Capital Development Fund	345,000		0	345,000
41		Marina Operations Fund	41,000		0	41,000
42		Utility Improvements Fund	20,000		0	20,000
43	Total Proprietary Funds		10,799,005		1,029,088	9,769,917
44						
45	Internal Service Funds					
46		Risk Management Fund	1,154,320		1,129,320	25,000
47		Information Technology Fund	1,531,728		1,529,728	2,000
48		Health Insurance Fund	4,098,809		3,593,651	505,158
49	Total Internal Service Funds		6,784,857		6,252,699	532,158
50						
51	Fiduciary Funds					
52		Medical Flexible Spending Fund	45,000		0	45,000
53		Revolving Loan Fund	1,000		0	1,000
54		Police Pension Fund	1,628,262		703,262	925,000
55		Development Escrow Fund	0		0	0
56		Retained Personnel Fund	75,000		0	75,000
57	Total Fiduciary Funds		1,749,262		703,262	1,046,000
58						
59	Total All Funds		\$59,460,459		\$11,291,835	\$48,168,624

Comparison of Budget vs. Proposed Revenues - All Funds

	A	B	C	D	E
1	Revenue Budget				All Funds
2					
3					
4		2023/24	2024/25	Difference	Pecent Change
5	General Fund	\$29,775,254	\$31,174,529	\$1,399,275	4.7%
6					
7	Special Revenue Funds				
8	Band Fund	12,000	12,000	0	0.0%
9	Civil Defense Fund	4,000	6,000	2,000	50.0%
10	Alarm Board Fund	230,000	231,000	1,000	0.4%
11	Audit Fund	48,550	53,876	5,326	11.0%
12	Annexation Fund	227,500	128,000	(99,500)	-43.7%
13	Motor Fuel Tax Fund	1,283,672	1,300,686	17,014	1.3%
14	Local Motor Fuel Tax Fund	360,000	370,000	10,000	0.0%
15	Developer Donations	120,000	180,000	60,000	50.0%
16	Developer Donations (Parks)	243,000	859,517	616,517	253.7%
17	TIF Fund	1,513,000	898,000	(615,000)	-40.6%
18	Pageant Fund	4,000	4,000	0	0.0%
19	Tourism Fund	268,000	275,000	7,000	2.6%
20	Total Special Revenue Funds	4,313,722	4,318,079	4,357	0.1%
21					
22	Capital Project Funds				
23	Recreation Center Construction Fund	783,156	854,500	71,344	9.1%
24	Special Service Area #1A	0	0	0	0.0%
25	Special Service Area #4	15,580	15,580	0	0.0%
26	Capital Improvements Fund	1,950	27,000	25,050	1284.6%
27	Capital Maintenance & Replacement Fund	1,126,000	1,091,000	(35,000)	-3.1%
28	Capital Equipment Fund	400	5,400	5,000	1250.0%
29	Capital Asset New Projects Fund	0	285,200	285,200	0.0%
30	Total Capital Project Funds	1,927,086	2,278,680	351,594	18.2%
31					
32	Debt Service Funds				
33	Debt Service Fund	2,349,940	2,356,047	6,107	0.3%
34	Total Debt Service Funds	2,349,940	2,356,047	6,107	0.3%
35					
36	Proprietary Funds				
37	Public Works - Water	3,197,500	3,217,597	20,097	0.6%
38	Public Works - Wastewater	5,966,836	6,146,320	179,484	3.0%
39	Public Works - Utility	1,057,870	1,029,088	(28,782)	-2.7%
40	Capital Development Fund	221,000	345,000	124,000	56.1%
41	Marina Operations Fund	45,500	41,000	(4,500)	-9.9%
42	Utility Improvements Fund	271,580	20,000	(251,580)	-92.6%
43	Total Proprietary Funds	10,760,286	10,799,005	38,719	0.4%
44					
45	Internal Service Funds				
46	Risk Management Fund	1,149,503	1,154,320	4,817	0.4%
47	Information Technology Fund	1,293,988	1,531,728	237,740	18.4%
48	Health Insurance Fund	4,125,008	4,098,809	(26,199)	-0.6%
49	Total Internal Service Funds	6,568,499	6,784,857	216,358	3.3%
50					
51	Fiduciary Funds				
52	Employee Flexible Spending Fund	45,000	45,000	0	0.0%
53	Revolving Loan Fund	1,230	1,000	(230)	-18.7%
54	Police Pension Fund	2,861,455	1,628,262	(1,233,193)	-43.1%
55	Development Escrow Fund	0	0	0	0.0%
56	Retained Personnel Fund	75,000	75,000	0	0.0%
57	Total Fiduciary Funds	2,982,685	1,749,262	(1,233,423)	-41.4%
58					
59	Total All Funds	\$58,677,472	\$59,460,459	\$782,987	1.3%
60					

Summary of Revenues and Other Financing Sources - All Funds

Source	2023/24	2024/25	Dollar Change	% Change
Property Taxes	5,874,947	5,869,568	(5,379)	-0.09%
Sales Taxes	13,327,374	13,231,022	(96,352)	-0.72%
Intergovernmental Revenue	6,991,451	7,614,271	622,820	8.91%
Licenses & Fines	2,068,000	2,152,000	84,000	4.06%
Services Charges	11,871,532	12,498,575	627,043	5.28%
Interest Income	2,353,580	1,265,600	(1,087,980)	-46.23%
Bond Proceeds	-	-	-	0.00%
Transfers	11,249,017	11,291,835	42,818	0.38%
Other Financing Sources	4,941,571	5,537,588	596,017	12.06%
Total	58,677,472	59,460,459	782,987	1.33%



Summary of Proposed Expenditures - All Funds

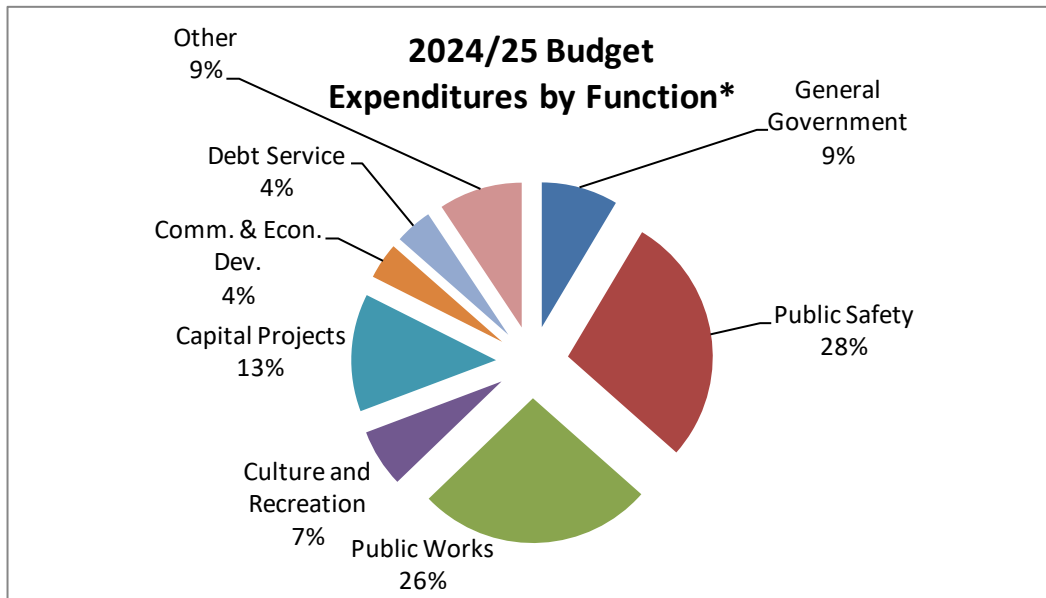
	A	B	C	D	E	F	G
1	Expense Budget 2024/25						All Funds
2							
3			Total				Net
4			Budget		Transfers		Budget
5	General Fund						
6		Administration	\$2,103,316		\$148,719		\$1,954,597
7		Elected Offices	65,911		8,534		57,377
8		Community Development	1,628,042		124,856		1,503,186
9		Finance Department	2,265,361		404,788		1,860,573
10		Human Resources	375,307		26,052		349,255
11		Economic Development	519,784		12,577		507,207
12		Police Commission	8,328		0		8,328
13		Police Department	12,870,236		2,790,580		10,079,656
14		Dispatch Department	3,164,925		141,322		3,023,603
15		Public Works - Administration	518,774		65,734		453,040
16		Public Works - Streets	4,264,942		168,608		4,096,334
17		Parks and Recreation	1,852,730		511,004		1,341,726
18		Parks Maintenance	1,585,726		0		1,585,726
19	Total General Fund		31,223,382		4,402,774		26,820,608
20							
21	Special Revenue Funds						
22		Band Fund	15,000		0		15,000
23		Civil Defense Fund	6,000		0		6,000
24		Alarm Board Fund	125,000		0		125,000
25		Audit Fund	53,500		0		53,500
26		Annexation Fund	35,000		35,000		0
27		Motor Fuel Tax Fund	1,788,500		0		1,788,500
28		Local Motor Fuel Tax Fund	380,000		0		380,000
29		Developer Donations	180,000		0		180,000
30		Developer Donations (Parks)	963,017		0		963,017
31		TIF Fund	1,792,816		227,230		1,565,586
32		Pageant Fund	4,000		0		4,000
33		Tourism Fund	211,500		111,500		100,000
34	Total Special Revenue Funds		5,554,333		373,730		5,180,603
35							
36	Capital Project Funds						
37		Recreation Center Construction Fund	849,826		223,463		626,363
38		Special Service Area #1A	0		0		0
39		Special Service Area #4	15,580		15,580		0
40		Capital Improvements Fund	53,000		5,000		48,000
41		Capital Maintenance & Replacement	1,507,915		0		1,507,915
42		Capital Equipment	35,000		0		35,000
43		Capital Asset New Projects Fund	0		0		0
44	Total Capital Project Funds		2,461,321		244,043		2,217,278
45							
46	Debt Service Funds						
47		Debt Service Fund	2,356,049		0		2,356,049
48	Total Debt Service Funds		2,356,049		0		2,356,049
49							
50	Proprietary Funds						
51		Public Works - Water	3,223,791		1,225,906		1,997,885
52		Public Works - Wastewater	7,913,297		743,604		7,169,693
53		Public Works - Utility	1,029,088		0		1,029,088
54		Capital Development Fund	0		0		0
55		Marina Operations Fund	44,000		0		44,000
56		Utility Improvements Fund	0		0		0
57	Total Proprietary Funds		12,210,176		1,969,510		10,240,666
58							
59	Internal Service Funds						
60		Risk Management Fund	1,149,503		22,503		1,127,000
61		Information Technology Fund	1,584,729		10,683		1,574,046
62		Health Insurance Fund	4,087,010		0		4,087,010
63	Total Internal Service Funds		6,821,242		33,186		6,788,056
64							
65	Fiduciary Funds						
66		Employee Flexible Spending Fund	45,000		0		45,000
67		Revolving Loan Fund	0		0		0
68		Police Pension Fund	2,603,039		4,450		2,598,589
69		Development Escrow Fund	0		0		0
70		Retained Personnel Fund	75,000		0		75,000
71	Fiduciary Funds		2,723,039		4,450		2,718,589
72							
73	Total All Funds		\$63,349,542		\$7,027,693		\$56,321,849

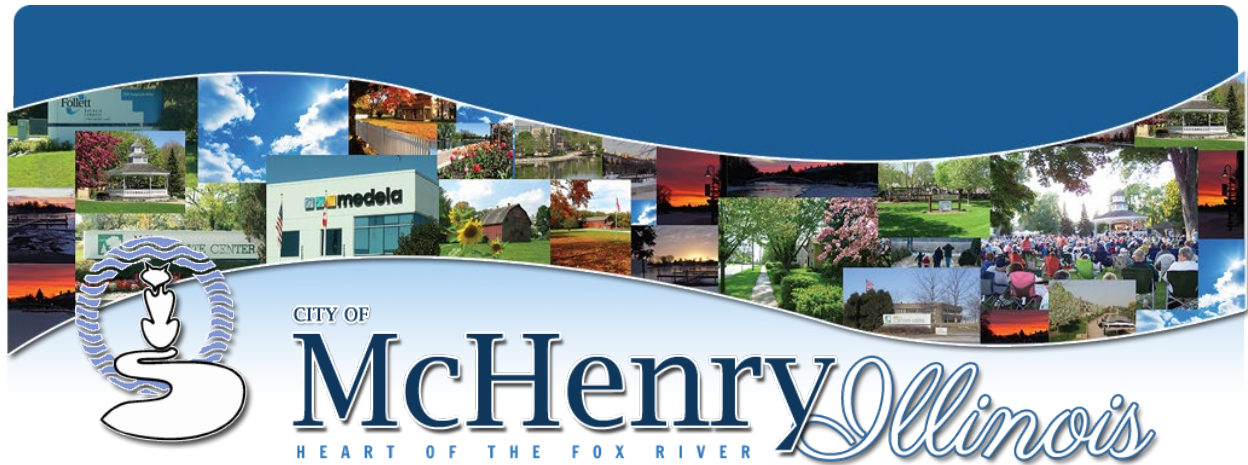
Comparison of Budget vs. Proposed Expenditures - All Funds

	A	B	C	D	E	F	G	H	I
1	Expense Budget 2024/25								All Funds
2									
3									
4									
5			Total		Total				
6			Budgeted		Budgeted				
7			Expenditures		Expenditures				Percentage
8			2023/24		2024/25		Difference		Change
9	General Fund								
10		Administration	\$3,974,946		\$2,103,316		(\$1,871,630)		-47.09%
11		Elected Offices	64,550		65,911		1,361		2.11%
12		Community Development	1,493,227		1,628,042		134,815		9.03%
13		Finance Department	2,291,091		2,265,361		(25,730)		-1.12%
14		Human Resources Department	363,082		375,307		12,225		0.00%
15		Economic Development Department	504,062		519,784		15,722		0.00%
16		Police Commission	8,328		8,328		0		0.00%
17		Police Department	12,249,814		12,870,236		620,422		5.06%
18		Dispatch Department	3,156,939		3,164,925		7,986		0.25%
19		Public Works - Administration	538,614		518,774		(19,840)		-3.68%
20		Public Works - Streets	4,139,726		4,264,942		125,216		3.02%
21		Parks and Recreation	1,597,919		1,852,730		254,811		15.95%
22		Parks Maintenance	1,499,041		1,585,726		86,685		5.78%
23		Total General Fund	31,881,339		31,223,382		(657,957)		-2.06%
24									
25	Special Revenue Funds								
26		Band Fund	14,500		15,000		500		3.45%
27		Civil Defense Fund	5,300		6,000		700		13.21%
28		Alarm Board Fund	145,000		125,000		(20,000)		-13.79%
29		Audit Fund	50,200		53,500		3,300		6.57%
30		Annexation Fund	85,000		35,000		(50,000)		-58.82%
31		Motor Fuel Tax Fund	2,936,206		1,788,500		(1,147,706)		-39.09%
32		Local Motor Fuel Tax Fund	300,000		380,000		80,000		26.67%
33		Developer Donations	120,000		180,000		60,000		50.00%
34		Developer Donations (Parks)	600,959		963,017		362,058		60.25%
35		TIF Fund	1,421,535		1,792,816		371,281		26.12%
36		Pageant Fund	3,900		4,000		100		2.56%
37		Tourism Fund	261,250		211,500		(49,750)		-19.04%
38		Total Special Revenue Funds	5,943,850		5,554,333		(389,517)		-6.55%
39									
40	Capital Project Funds								
41		Recreation Center Construction Fund	789,256		849,826		60,570		7.67%
42		Special Service Area #1A	0		0		0		0.00%
43		Special Service Area #4A	15,580		15,580		0		0.00%
44		Capital Improvements Fund	48,500		53,000		4,500		9.28%
45		Capital Maintenance & Replacement Fund	1,974,000		1,507,915		(466,085)		-23.61%
46		Capital Equipment Fund	30,000		35,000		5,000		0.00%
47		Total Capital Project Funds	2,857,336		2,461,321		(396,015)		-13.86%
48									
49	Debt Service Funds								
50		Debt Service Fund	2,349,942		2,356,049		6,107		0.26%
51		Total Debt Service Funds	2,349,942		2,356,049		6,107		0.26%
52									
53	Proprietary Funds								
54		Public Works - Water	3,135,868		3,223,791		87,923		2.80%
55		Public Works - Wastewater	7,695,137		7,913,297		218,160		2.84%
56		Public Works - Utility	1,057,870		1,029,088		(28,782)		-2.72%
57		Capital Development Fund	250,000		0		(250,000)		0.00%
58		Marina Operations Fund	44,000		44,000		0		0.00%
59		Utility Improvements Fund	350,000		0		(350,000)		0.00%
60		Total Proprietary Funds	12,532,875		12,210,176		(322,699)		-2.57%
61									
62	Internal Service Funds								
63		Risk Management Fund	1,149,503		1,149,503		0		0.00%
64		Information Technology Fund	1,370,152		1,584,729		214,577		15.66%
65		Health Insurance Fund	4,090,594		4,087,010		(3,584)		-0.09%
66		Total Internal Service Funds	6,610,249		6,821,242		210,993		3.19%
67									
68	Fiduciary Funds								
69		Employee Medical Flexible Spending Fund	45,000		45,000		0		0.00%
70		Revolving Loan Fund	0		0		0		0.00%
71		Police Pension Fund	2,450,444		2,603,039		152,595		6.23%
72		Development Escrow Fund	0		0		0		0.00%
73		Retained Personnel Fund	75,000		75,000		0		0.00%
74		Total Fiduciary Funds	2,570,444		2,723,039		152,595		5.94%
75									
76		Total All Funds	\$64,746,035		\$63,349,542		(\$1,396,493)		-2.16%

Expenditures by Function - All Funds

Function	2022/23	2023/24	2024/25	Dollar Change	Percent Change
General Government	4,217,487	4,770,833	4,818,278	47,445	0.99%
Public Safety	13,762,331	15,166,473	15,759,076	592,603	3.91%
Public Works	13,454,337	14,405,749	14,790,540	384,791	2.67%
Culture and Recreation	3,200,107	3,388,614	3,645,315	256,701	7.58%
Capital Projects	9,970,814	10,253,565	7,408,188	(2,845,377)	-27.75%
Comm. & Econ. Dev.	1,919,907	2,140,613	2,285,393	144,780	6.76%
Debt Service	2,351,471	2,349,942	2,356,049	6,107	0.26%
Other	4,782,309	5,262,594	5,259,010	(3,584)	-0.07%
Total	53,658,763	57,738,383	56,321,849	(1,416,534)	-2.45%





Fiscal Year 2024/2025
Annual Budget

General Fund Revenues, Expenditures & Fund Balance Summary

General Fund Revenues, Expenditures & Fund Balance Summary

General Fund Overview

The General Fund represents the core revenue and expense fund for municipal functions. General Fund Revenues are comprised of Intergovernmental sources such as Property Tax, State Sales Tax, Local Sales Tax, State Income Tax, State Replacement Tax, State Pull Tabs, Inter Track Wagering, State Communications Tax, and State Grants; Local Sources such as Franchise Fees, Licenses and Permits, Fines and Forfeitures, Charges for Services, and Interest Income; and Miscellaneous sources such as Donations and Reimbursements for Services.

General Fund Expenses include personnel, contractual, supplies and other operating expenses related to the following operating budgets - Administration (100.01), Elected Officials (100.02), Community Development (100.03), Finance (100.04), Human Resources (100.05), Economic Development (100.06), Police Commission (100.21), Police (100.22), Police Dispatch (100.23), Public Works-Administration (100.30), Public Works-Streets (100.33), and Parks and Recreation (100.41).

Please reference the spreadsheet found at the end of this section titled “General Fund – Revenues, Expenditures and Fund Balance Summary” for the following discussion.

General Fund Revenue, Expenditure and Fund Balance Summary

In summary, FY24/25 proposed General Fund Revenues and Expenditures reflect total revenues of \$31,174,529 (an increase of \$1,399,275 or 4.7% from the FY23/24 Budget amount – Row 27, Column W), and total operating expenditures of \$30,331,312 (an increase of \$1,038,373 or 3.54%, less capital, from the FY23/24 Budget amount – Row 38, Column W). **This reflects a net difference (revenues over expenditures) of \$843,217. Importantly, this means that the proposed General Fund Operating Budget, as presented, is BALANCED.**

While COVID-19 has made many revenues volatile over the last few years, the City has been fortunate to see recovery in many revenue sources. While specifics will be detailed in the discussion that follows, the primary reasons for increases in revenues relate to projections for State Income Taxes (an increase of \$423,306 or 10.04% - Row 12, Column W), Intertrack Wagering Taxes (an increase of \$13,000 or 52% - Row 17, Column W), Video Gaming Revenue (an increase of \$25,000 or 2.78% - Row 18, Column W), Charges for Services (an increase of \$171,000 or 14.09% - Row 22, Column W), Reimbursements (an increase of \$643,744 or 20.91% - Row 23, Column W), and Interest Income (an increase of \$250,000 or 71.43% - Row 24, Column W). These increases are partially offset by decreases to Property Taxes (a decrease of \$40,379 or 0.8% - Row 9, Column W), State Sales Taxes (a decrease of \$104,490 or 1.10% - Row 10, Column W), and Franchise Fees (a decrease of \$40,000 or 10.53% - Row 19, Column W).

Regarding General Fund Expenditures, Personnel costs are proposed to increase by \$324,310, or 1.72% (Row 30, Column W) due to Union Contract increases, CPI-U increases for non-bargaining unit employees, the addition of a part-time FOIA Officer in the police department and higher insurance costs. It should be noted that a portion of the Police Dispatch Center costs and the School Resource Officers that are in the middle and high

schools are offset by General Fund Revenue increases in the form of reimbursements (reflected in Row 23, Column W) from dispatch partner agencies, customers, and the school districts. Most notably, FY24/25 General Fund Expenditures, as proposed, reflect increased Contractual costs of \$443,252 or 11.66% (Row 31, Column W), and Transfers reflect an increase of \$248,212 or 5.97% (Row 35, Column W). Reasons for these increases are discussed in detail later in this memorandum.

Finally, the FY24/25 General Fund Expenditures, as identified in this attachment, do not include any transfers for Capital Improvement or Capital Equipment at this time. As discussed in detail on pages 12 and 13 of this memo, the *Fund Balance and Reserve Policy* defines the process for transferring excess funds for capital needs. In FY22/23 and FY23/24, capital projects were budgeted in the General Fund using Fund balance, which canceled the Fund Balance transfer that would have occurred during the audit process. There are a few carryover projects from FY23/24 that are budgeted to be completed in FY24/25, as well as \$100,000 in vehicle replacement purchases included in the General Fund Budget. At this time, estimated Fund Balance totals for FY23/24 show that there will be Fund Balance available to transfer to the Capital Accounts for projects, in accordance with the City's policy. However, with the creation of the ComEd and Nicor Utility Taxes in FY2023/24, capital projects will be primarily budgeted using Utility Tax funds going forward. This may necessitate updates to the *Fund Balance and Reserve Policy*; this topic will be brought forward for City Council consideration after the FY23/24 audit has concluded.

Carrying the General Fund Revenue and Expenditure estimates through the end of the fiscal year (April 30, 2024), it is projected that the total General Fund Balance will be \$19,223,163 at the end of FY23/24 (Column V, Row 44). As defined in the *Fund Balance and Reserve Policy*, the estimated required 120-day General Fund Balance Reserve would be \$10,096,337, so this balance is projected to be approximately \$9,126,826 higher than the requirement. However, a significant amount of this fund balance is reserved for specific projects. American Rescue Plan Act (ARPA) COVID funds (\$3,682,586) are reserved for the Route 31 widening capital project projected to commence in FY25/26; Public Safety Answering Point (PSAP, or 911) Grant funds (\$1,240,442) are reserved specifically for dispatch expenses and are approved for spending by the NERCOM board; and Police Seizure Funds (\$221,256) can only be allotted to specific Police eligible expenses. The remaining FY23/24 General Fund Balance that could be utilized for capital projects is \$4,203,798 (Column V, Row 49); as you will see, a portion of this amount is budgeted for capital projects to be completed in FY24/25.

REVENUES:

General Fund Revenues – FY23/24 Budgeted, FY23/24 Estimated, FY24/25 Proposed

General Fund Revenues are derived from a number of sources – taxes, video gaming, licenses and permits, fines and forfeitures, franchise fees, charges for services, reimbursement for services, donations, interest income, and other miscellaneous sources. Some revenues can be clearly identified and estimated based on historical performance or other factors. For example, Property Tax revenue is based on the adoption of the annual property tax levy. However, the economic recession of 2007/2008 and the pandemic have served to remind

local governments that economic-based revenues, such as Sales Taxes and State Income Taxes, are not guaranteed and are closely tied to the economy and disposable income.

In estimating General Fund Revenues for the purpose of budget development, City Administration takes a conservative approach in order to: 1) ensure that General Fund Revenue projections are not overstated to avoid deficit spending and the need to utilize the General Fund Balance (e.g., 120 day unassigned fund balance) for operational expenses; 2) limit excessive increases in operating expenditures; and 3) maintain a financial “buffer,” in the form of the General Fund Balance, to protect the City from future unforeseen economic threats. Utilizing this philosophy, City Administration then considers past revenue performance, current economic trends, local economic conditions, and economic forecast models developed by the Illinois Municipal League (IML) for use by local governments in developing revenue projections for the purpose of budget development.

FY23/24 Budgeted Revenues (Column U)

In FY23/24, total budgeted General Fund Revenues were \$29,775,254 (Column U, Row 27). Of this, \$5,027,941 (16.9%) was from Property Taxes, \$9,460,894 (31.8%) was from the City’s 1% share of the State Sales Tax, \$3,866,480 (13.0%) was from the .75% Local Sales Tax, and \$4,216,779 (14.2%) came from the City’s share of the State Income Tax. Revenues derived from these four (4) sources were budgeted at \$22,572,094 or 75.8% of total General Fund Revenues. Of the remaining \$7,203,160 (24.2%) in budgeted General Fund Revenues, \$1,213,289 (4.1%) were from Charges for Services, \$3,078,871 (10.3%) from Reimbursement for Services, \$363,000 (1.2%) from Fines and Forfeitures, \$295,000 (1.0%) from Licenses and Permits, \$380,000 (1.3%) from Franchise Fees, \$900,000 (3.0%) from Video Gaming, \$200,000 from Telecommunications Tax (0.7%), \$350,000 (1.2%) from Interest Income, and the remaining \$423,000 (1.4%) came from all other sources combined.

FY23/24 Estimated Revenues (Column V)

The following estimated revenues are based on 10 months of actual revenues and projected through the remainder of the fiscal year (April 30, 2024). Unfortunately, in some cases this estimation is more difficult than simply annualizing by dividing the 10-month actual by 10 and multiplying by 12, due to the timing of when specific revenues are received. Further, FY23/24 Actual revenues will not be known and confirmed until approximately 2-3 months (June-July) after the close of the fiscal year due to the timing involved with the receipt of state-shared revenues and, ultimately, the completion of the annual audit in September/October 2024, 4-5 months into the new budget year.

At this time, estimated General Fund Revenues are projected to be \$31,192,842 (Column V, Row 27) or \$1,417,588 (4.8%) higher than FY23/24 Budgeted revenues of \$29,775,254. This reflects an estimated decrease of \$640,759, or 2.0%, from FY22/23 Actual revenues of \$31,833,601.

Notably, FY23/24 Estimated Revenues, when compared to FY22/23 Actual revenues and FY23/24 Budgeted revenues, highlight the following:

- (Row 10) State Sales Tax revenue is projected to be \$37,185 (0.4%) lower than budgeted and \$100,000 (1.1%) lower than the FY22/23 Actual amount.

- (Row 11) Local Sales Tax revenue is projected to be \$73,735 (1.9%) lower than budgeted and \$30,000 (0.8%) lower than received in FY22/23.
- (Row 10 + Row 11) Combined, total Sales Tax revenue is estimated to be \$110,920 (0.8%) lower than budgeted and \$130,000 (1.0%) lower than the FY22/23 Actual. State Sales Tax revenues have shown significant signs of an economic recovery since the beginning of COVID-19, but they have recently begun to this year are showing signs of level off. Estimates and proposed amounts for FY24/25 are extremely conservative, as City Administration watches the actual receipts closely. As a reminder, Local Sales Tax revenues do not include the sale of licensed or titled items such as cars, boats or motorcycles. As such, while the economic recovery and resulting increase in the sale of licensed vehicles has had a positive impact on the City's portion of the State Sales Tax, it has not similarly impacted Local Sales Tax revenues.
- (Row 12) State Income Tax receipts are estimated to be \$226,144 (5.4%) higher than budgeted and \$58,494 (1.3%) higher than FY22/23.
- (Row 13) State Replacement Tax receipts are estimated to be \$53,333 (27.7%) lower than budgeted and \$99,766 (40.5%) lower than FY22/23.
- (Row 15) Self Storage Tax receipts are estimated to be \$9,433 (7.9%) higher than budgeted and \$85,376 (193.8%) higher than FY22/23. These taxes were not budgeted in FY22/23, as the tax was passed by City Council in June of 2022 and went to effect on 1/1/2023.
- (Row 18) Video Gaming revenues are estimated to be \$926,806, which is \$26,806 (3.0%) higher than budgeted and \$15,603 (1.7%) lower than FY22/23.
- (Row 19) Franchise Fees revenues are estimated to be \$34,027 (9.0%) lower than budgeted and \$33,105 (8.7%) lower than FY22/23.
- (Row 22) Charges for Services revenues are estimated to be \$271,867 (22.4%) higher than budgeted and \$98,048 (7.1%) higher than FY22/23.
- (Row 23) Reimbursements for services revenues are estimated to be \$425,262 (13.8%) higher than budgeted and \$850,720 (32.1%) higher than FY22/23. The large increase over FY23/24 budget is due to Reimbursements for the two school resource officers in the middle schools that were not budgeted.
- (Row 24) Interest Income revenues are estimated to be \$493,766 (141%) higher than budgeted and \$404,144 (91.9%) higher than FY22/23 due to increased interest rates, as well as fund reserves held for Rt. 31 construction and other purposes.

- (Row 26) Miscellaneous Income revenues are estimated at \$4,778 (6.2%) higher than budgeted and \$2,043,202 (96.2%) lower than FY22/23. The large decrease over the FY22/23 actual is due to ARPA COVID funds received in FY22/23.

In summary, FY23/24 Estimated Revenues are projected at \$1,417,588 (4.8%) higher than budgeted primarily due to State Income Tax, Video Gaming receipts, Fines and Forfeitures, Charges for Services, Interest Income, and Reimbursements. When compared to FY22/23 Actual Revenues, total General Fund Revenues decreased \$640,759 (2.0%). This is primarily due to State and Local Tax receipts, State Replacement Tax, and Miscellaneous Income.

FY24/25 Proposed Revenues (Column W)

FY24/25 Proposed General Fund Revenues represent a net increase of \$1,399,275 (4.7%) from FY23/24 Budgeted revenues and a decrease of \$659,072 (2.1%) from FY22/23 Actual revenues. Highlights of changes to General Fund Revenues proposed for FY24/25 include:

- (Row 9) At the direction of City Council, the City's property tax levy was not increased for 2024. This, combined with declining Road and Bridge Taxes and property tax collection rates around 99%, resulted in an estimated Property Tax revenue decrease of \$40,379 (0.8%) versus the FY23/24 Budget.
- (Row 10) State Sales Tax revenues are proposed at \$9,356,404, which is \$104,490 (1.1%) lower than FY23/24 Budget. The City has seen the leveling out of Sales Taxes during FY23/24, so FY24/25 revenue was conservatively decreased.
 - The Governor has proposed permanently eliminating the state-wide 1% Grocery Tax and has not proposed covering the losses from other sources for local governments. If this occurs, the City's Sales Tax revenue would decrease by approximately an additional \$900,000. This would be a significant reduction to the City's overall budget. As of March 1, 2024, the Illinois Municipal League is actively lobbying against this proposal on behalf of Illinois municipalities.
- (Row 11) Local Sales Tax revenues are proposed at \$3,874,618, an increase of \$8,138 (.2%) from the amount budgeted in FY23/24.
- (Row 10 + Row 11) Combined State and Local Sales Tax revenues are proposed at \$13,231,022, a decrease of \$96,352 (0.7%) from the FY23/24 Budget amount.
- (Row 12) State Income Tax revenues are proposed at \$4,640,085, an increase of \$423,306 (10.04%) from FY23/24. Regarding State Income Tax revenues, please note the following:
 - There are multiple agencies working to restore the Local Government Distributive Fund (LGDF), which includes Income Tax distribution, to its full

10 percent (which was cut to 6% in 2011, changed a few times since then and currently sits at just over 6%). Over the years, the Governor has proposed cutting an additional 10% from the LGDF. Restoring or cutting these funds could represent a large increase or decrease in revenues. Staff will continue to watch these developments closely in case expense adjustments need to be made to offset any decrease in revenue.

- (Row 14) State Telecommunication Tax revenues are proposed at \$190,000, which is \$10,000 (5.0%) less than the amount budgeted in FY23/24, as revenues have continued to decline over the last few years.
- (Row 15) Self Storage Tax receipts are expected to be \$125,000 in FY24/25, an increase of \$5,000 (4.2%) from the amount budgeted in FY23/24.
- (Row 18) Video Gaming revenues are proposed at \$925,000, a \$25,000 (2.78%) increase from the FY23/24 Budget amount.
- (Row 19) Franchise Fees revenues are proposed to decrease by \$40,000, or 10.53% from the amount budgeted in FY23/24.
- (Row 20) Licenses and Permits revenues are proposed to decrease by \$6,000, or 2.03% from the amount budgeted in FY23/24.
- (Row 22) Charges for Services revenues are proposed to increase by \$171,000, or 14.09% from the amount budgeted in FY23/24.
- (Row 23) Reimbursements are proposed to increase \$643,744 or 20.91%. This category includes the Police Dispatch Center revenues derived from partner and customer agencies served through this facility, police school resource officer reimbursements, police impound fees, and other miscellaneous reimbursements.
- (Row 24) Interest Income is proposed to increase \$250,000 (71.43%) due to increasing interest rates.
- (Row 26) Miscellaneous Income is proposed to increase \$116,456 or 151.24%, primarily due to anticipated Police Department Grant funds for body cameras.

In summary, FY24/25 Proposed Revenues are \$1,399,275 (4.7%) higher than budgeted in FY23/24 and \$18,313 (0.05%) lower than FY23/24 Estimated revenues. The primary reasons for the proposed increase include an increase in Local Sales Tax (\$8,138), an increase to the Income Tax (\$423,306), an increase to the Self Storage Tax (\$5,000), an increase in Video Gaming revenues (\$25,000), an increase in Fines and Forfeitures revenues (\$15,000), an increase to Charges for Services revenues (\$171,000), an increase to Reimbursement revenues (\$643,744), an increase to

Interest Income (\$250,000), and an increase to Miscellaneous revenues (\$116,456). These increases are partially offset by decreases to Property Tax revenue (\$40,379), Sales Tax (\$104,490), State Replacement Tax revenue (\$70,000), State Telecommunication Tax revenue (\$10,000), Franchise Fees revenues (\$40,000), and Licenses and Permit revenues (\$6,000).

EXPENDITURES:

General Fund Expenditures – FY23/24 Budgeted, FY23/24 Estimated, FY24/25 Proposed

General Fund Expenditures include personnel, contractual, supplies and other operating expenses related to the following operating budgets - Administration (100.01), Elected Officials (100.02), Community Development (100.03), Finance (100.04), Human Resources (100.05), Economic Development (100.06), Police Commission (100.21), Police (100.22), Police Dispatch (100.23), Public Works-Administration (100.30), Public Works-Streets (100.33), Parks and Recreation (100.41), and Parks Maintenance (100.45).

In addition, the General Fund also serves as a funding source for revenue transfers to other municipal accounts found within Special Revenue Funds, Debt Service Funds, Internal Service Funds, and Fiduciary Funds.

FY23/24 Budgeted Expenditures (Column U)

In FY23/24, total budgeted expenditures (capital and operating) were \$31,881,339. Budgeted capital expenditures were \$2,588,400, and budgeted operating expenditures were \$29,292,939. While this amount reflected an increase of \$2,858,417 (10.8%) from the FY22/23 Actual expenditures (Column T, Row 38), this difference was primarily due to contractual and personnel expenses. Three additional police officers, two lead telecommunicators, and a Communications Specialist were added to the Police, Dispatch, and Administration departments, respectively. These three positions added almost \$700,000 to the budget. The additional \$1.1 million was due to contract step and cost of living adjustments for bargaining unit employees and a 5% increase to non-bargaining unit employees as well as insurance increases. Contractual expenses increased just over \$550,000 due to increased legal fees, contractual street resurfacing expenses, Comprehensive Plan expenses, and Façade grant expenses.

FY23/24 Estimated Expenditures (Column V)

In general, City Administration – including department directors, superintendents, and supervisors – closely monitors expenditures throughout the year to ensure that operating budgets stay within the approved amounts. The fiscal diligence of all of these individuals most often results in expenditures being less than the amount budgeted. Even with surging prices due to recent inflationary pressures, expenditures have been well managed and continue to fall within the budget.

For FY23/24, operating expenditures are estimated at \$27,595,037, or \$1,697,902 (5.8%) less than the budgeted amount of \$29,292,939. Highlights of changes to FY23/24 Estimated Expenditures include:

- (Row 30) Reduced Personnel costs of \$1,012,894 (5.4%) resulting from budgeted positions unfilled during the year and lower benefit costs.
- (Row 31) Contractual costs are estimated at \$485,064 (12.8%) lower than the original budget, due to projects that are started (including the Comprehensive Plan and Streets Engineering) but not yet completed, and therefore will need to be carried over to FY24/25.
- (Row 32) Supply costs are estimated at \$125,972 (10.9%) less than budget.
- (Row 33) Other estimated expenditures are estimated at \$73,972 (5.6%) less than the original budget.
- (Row 34) Capital Outlay expenditures are \$495,315 less than the original budget; however, funds have been carried over to complete a number of these projects in FY24/25.

Note: City Administration anticipates changes to FY23/24 Estimated expenditures due to increases or decreases in revenues and expenses through the end of the fiscal year.

FY24/25 Proposed Expenditures (Column W)

FY24/25 proposed operating expenditures represent an increase of \$1,038,373 (3.54%) from the FY23/24 Operating Budget amount of \$29,292,939. Highlights of changes to General Fund Expenditures proposed for FY24/25 include:

- (Row 30) Personnel costs are proposed to increase \$324,310 (1.72%) over the amount budgeted in FY23/24. Personnel costs include salaries, overtime, health/dental/life/vision insurance, FICA, Police Pension and IMRF retirement, and uniforms. Significant year-over-year changes include:
 1. Personnel costs related to salaries account for a \$341,077 increase from FY23/24 to FY24/25 due to contract steps and cost of living adjustments. Employees covered by collective bargaining units IUOE Local 150 (Public Works, Parks employees), FOP Unit 1 (Police Patrol), and FOP Unit 2 (Dispatch) receive contract steps and cost of living adjustments (IUOE Local 150 – 2.25%, FOP Unit 1 – 3.5% and FOP Unit 2 – 2.5%). Wage increases are included for Police Sergeants and other non-bargaining employees based on the previous year's Consumer Price Index for All Urban Areas (CPI-U), which was 3.34% in 2023. City Administration has used the CPI-U as the marker for non-bargaining unit employee increases since FY15/16. In FY24/25, the

increases were set at 3.5%, just above the CPI-U. There is no additional merit component proposed for FY24/25.

2. Police Pension costs are proposed at \$2,373,955 (of which \$1,663,589 is a transfer to the Debt Service Fund to cover the Pension Obligation Bond). This equates to an increase of \$37,427 (1.6%). Police Pension costs are determined by an actuary retained by the Police Pension Board and are based on several factors, including wages, investment rate, and age of the workforce. The City issued the Pension Obligation Bond in 2020 to set the City up to be 100% funded by the required deadline of 2040.
 3. A second part-time Freedom of Information Act (FOIA) Officer position has been added to the Police Department budget to process the additional FOIA requests that are anticipated due to the addition of body cameras; this position is budgeted at \$21,920.
 4. NERCOM has voted to again use PSAP funds to supplement the budget. In FY22/23, \$300,000 in PSAP funds was used to cover expenses; this was increased to \$500,000 in FY23/24. For FY24/25, \$700,000 in PSAP revenues are budgeted to offset dispatch center expenses. Note that the NERCOM board for the dispatch center approved adding two additional Lead Telecommunicator positions to the FY23/24 budget; however, these positions were not filled until December 2023, resulting in salary and benefit savings.
 5. Total Benefit costs are proposed to decrease \$88,447 (9.4%) due to decreases to insurance elections, FICA, and IMRF costs.
- (Row 31) Contractual costs are anticipated to increase by \$443,252 (11.66%) from the amount budgeted in FY23/24 due to the following:
 1. The purchase of Body Worn and In-Squad Cameras for the Police Department will add \$265,768 to the FY24/25 budget. The Department will apply for grant funding to cover a portion of this cost; in anticipation of being awarded this grant, \$115,456 has been budgeted in Reimbursement Revenue. Note that there will be a recurring annual cost for data storage after the first year of the contract.
 2. Streets Department expenses were increased by \$74,200 (30.29%) to cover an updated road condition survey.
 3. Parks Department expenses were increased by \$81,914 (28.29%) due to increased special recreation association (NISRA) dues, fees, and additional parks trip expenses.
 4. Additional funds were added to other line items due to expected increases in prices due to inflation.

- (Row 32) Supplies expenditures are proposed to be increased by 0.61% (\$7,100) due to increases in prices for all supplies.
- (Row 33) Other expenditures are anticipated to increase by \$15,499 (1.18%) due to additional funds budgeted for Special Events.
- (Row 35) Transfers are anticipated to increase by \$248,212 (5.97%) due to increased expenses in the Information Technology Fund.

GENERAL FUND BALANCE:

On February 1, 2016, City Council adopted a *Fund Balance and Reserve Policy* that, in summary, establishes minimum levels for designated funds to ensure stability and meet future needs. This policy meets the reporting requirements of Government Accounting Standards Board (GASB) Statement 54, which requires the formal adoption of a policy for the classification of fund balances to categories other than “unassigned.” The policy was established to provide financial stability in the various municipal funds, ensure adequate cash flow for operations, and provide some assurance that the City will be able to respond to emergencies with fiscal strength.

In regard to the General Fund Balance, specifically, the *Fund Balance and Reserve Policy* states:

“General Fund – The unrestricted fund balance target should be set at 120 days (4 months) of estimated operating expenditures including those expenditures reported in other Governmental Funds that receive annual operating transfers, with the exception of transfers intended to fund capital projects. If the unreserved fund balance falls below 120 days, a plan will be developed to return to the target balance. If the unreserved fund balance reaches a low of 90 days (3 months), the plan will be implemented to return the fund balance to the target within a reasonable amount of time. One-time revenues shall not be used to fund current operations.”

This level of fund balance shall provide the capacity to:

- *Offset unexpected downturns in elastic revenues due to fluctuations in the local, state and national economies or the loss of major sales tax contributor(s);*
- *Offset negative fiscal changes brought about by action or legislation of another unit of government or agency;*
- *Ensure the continued, timely repayment of debt obligations that the City may have in the event of a financial downturn;*
- *Provide a sufficient cash flow for daily financial needs at all times; and,*

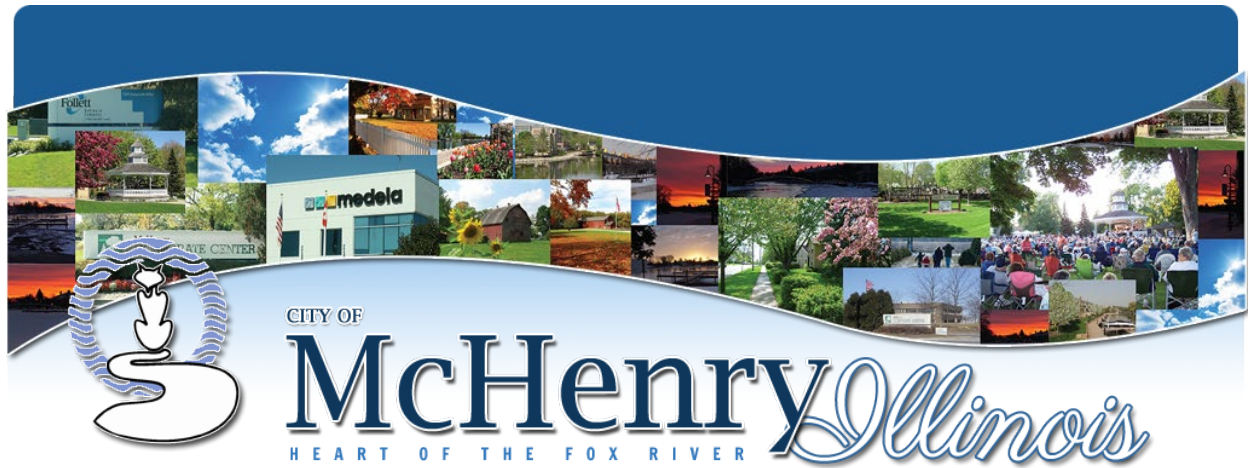
- *Provide a funding source for unanticipated expenditures or emergencies that may occur.*

As identified, the parameters in this policy help to guide City Administration in the development of the annual budget by ensuring that the General Fund Budget is presented as balanced, revenues over expenditures, while maintaining this reserve. Further, the establishment of the target minimum of 120 days provides clarity in identifying the level of funding that is available – once revenues, expenditures and fund balance are identified – to address the City’s capital needs. In other words, any funds remaining after meeting the operational and reserve needs of the municipality are “Assigned for Capital.”

The FY23/24 Budget included a beginning General Fund balance of \$17,718,443 (Column U, Row 6), based on FY22/23 audited financial information. Based on FY23/24 budgeted revenues, operating expenditures, and capital expenditures (which were funded with fund balance), it was anticipated that the ending fund balance would be \$15,612,358 (Column U, Row 44), with an estimated ending unassigned 120-day fund balance of \$9,739,783 (Column U, Row 45). With a total of \$4,452,282 reserved for the Rt. 31 widening and other uses discussed on page 4 above, the anticipated balance to be transferred to the Capital Improvement Fund was projected to be \$1,420,293 (Column U, Row 49). This figure was used to develop the FY24/25 Budget.

As noted previously, the City recently implemented two Utility Taxes to address General Fund Capital needs. The ComEd Utility Tax was implemented for existing capital asset maintenance and replacement, and the Nicor Utility Tax was implemented for new capital assets. The City’s existing Capital Improvement and Capital Equipment Funds will be phased out once projects are completed within those funds; they will be replaced with the Capital Asset Maintenance and Replacement Fund (to be funded by the ComEd Utility Tax) and the Capital Asset New Project Fund (to be funded by the Nicor Utility Tax). As referenced above, due to these changes, the *Fund Balance and Reserve Policy* will likely need to be updated to provide direction for future years where revenues may be greater than expenses.

	A	J	L	N	P	R	T	U	V	W	X	Y
1	General Fund - Revenues, Expenditures and Fund Balance Summary											
2												
3		FY17/18	FY18/19	FY19/20	FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25	Budget	Budget
4		Actual	Actual	Actual	Actual	Actual	Actual	Budget	Estimated	Proposed	Variance \$	Variance %
5												
6	FUND BALANCE BEGINNING	7,303,780	7,266,953	7,263,313	7,036,056	9,985,441	14,705,115	17,720,608	17,720,608	19,225,328	1,504,720	8.49%
7												
8	REVENUES											
9	Property Taxes	4,947,812	4,945,232	4,950,914	4,940,219	4,844,022	4,975,754	5,027,941	5,000,455	4,987,562	(40,379)	-0.80%
10	State Sales Tax	7,659,203	7,765,544	7,810,823	8,730,755	9,227,405	9,523,709	9,460,894	9,423,709	9,356,404	(104,490)	-1.10%
11	Local Sales Tax	1,988,773	2,003,318	2,642,858	2,997,213	3,580,074	3,822,745	3,866,480	3,792,745	3,874,618	8,138	0.21%
12	State Income Tax	2,456,160	2,792,465	2,655,608	3,276,353	4,301,251	4,384,429	4,216,779	4,442,923	4,640,085	423,306	10.04%
13	State Replacement Tax	59,769	65,260	83,626	78,561	184,105	246,433	200,000	146,667	130,000	(70,000)	-35.00%
14	State Telecommunications Tax	129,378	123,903	260,750	244,938	209,789	198,361	200,000	190,300	190,000	(10,000)	-5.00%
15	Self Storage Tax	-	-	-	-	-	44,057	120,000	129,433	125,000	5,000	4.17%
16	Pull Tabs	886	883	930	893	674	1,312	1,000	310	500	(500)	-50.00%
17	Intertrack Wagering	49,872	46,192	40,725	16,080	31,550	39,296	25,000	39,184	38,000	13,000	52.00%
18	Video Gaming	522,691	609,064	533,347	629,107	906,233	942,409	900,000	926,806	925,000	25,000	2.78%
19	Franchise Fees	344,775	345,056	352,679	360,325	386,552	379,078	380,000	345,973	340,000	(40,000)	-10.53%
20	Licenses and Permits	368,219	440,575	274,640	346,134	397,499	313,857	295,000	298,874	289,000	(6,000)	-2.03%
21	Fines and Forfeitures	368,411	349,262	349,075	309,027	420,532	343,690	363,000	539,780	378,000	15,000	4.13%
22	Charges for Services	1,142,382	1,182,875	1,191,117	927,154	1,271,413	1,387,108	1,213,289	1,485,156	1,384,289	171,000	14.09%
23	Reimbursements	2,127,511	2,338,070	2,072,393	3,504,190	2,732,948	2,653,413	3,078,871	3,504,133	3,722,615	643,744	20.91%
24	Interest Income	80,010	165,029	152,344	15,771	12,157	439,622	350,000	843,766	600,000	250,000	71.43%
25	Donations	17,279	4,450	640	750	13,064	13,348	-	850	-	-	#DIV/0!
26	Miscellaneous	251,325	313,172	325,294	25,720,555	2,158,123	2,124,980	77,000	81,778	193,456	116,456	151.24%
27	TOTAL REVENUE	22,514,456	23,490,350	23,697,763	52,098,025	30,677,391	31,833,601	29,775,254	31,192,842	31,174,529	1,399,275	4.70%
28												
29	EXPENDITURES											
30	Personnel	16,450,544	16,671,961	17,064,143	41,566,435	16,285,444	17,037,545	18,859,878	17,846,984	19,184,188	324,310	1.72%
31	Contractual	2,170,853	2,166,593	2,249,031	2,007,064	1,967,719	3,251,340	3,801,918	3,316,854	4,245,170	443,252	11.66%
32	Supplies	896,035	863,022	914,317	645,947	977,964	1,091,952	1,160,070	1,034,098	1,167,170	7,100	0.61%
33	Other	786,570	795,806	864,056	1,580,459	1,092,852	1,289,053	1,316,511	1,242,539	1,332,010	15,499	1.18%
34	Capital Outlay	355,432	1,050,698	1,057,884	1,744,150	1,727,328	2,383,586	2,588,400	2,093,085	892,070	(1,696,330)	-65.54%
35	Transfers	1,891,849	1,954,260	1,775,589	1,604,585	3,906,410	3,764,632	4,154,562	4,154,562	4,402,774	248,212	5.97%
36	TOTAL EXPENDITURES	22,551,283	23,502,340	23,925,020	49,148,640	25,957,717	28,818,108	31,881,339	29,688,122	31,223,382	(657,957)	-2.06%
37												
38	TOTAL OPERATING EXPENDITURES	22,195,851	22,451,642	22,867,136	47,404,490	24,230,389	26,434,522	29,292,939	27,595,037	30,331,312	1,038,373	3.54%
39												
40	EXCESS/(DEFICIENCY) REVENUES OVER EXPENDITURES	(36,827)	(11,990)	(227,257)	2,949,385	4,719,674	3,015,493	(2,106,085)	1,504,720	(48,853)		
41												
42	NET CHANGE IN FUND BALANCE	(36,827)	(11,990)	(227,257)	2,949,385	4,719,674	3,015,493	(2,106,085)	1,504,720	(48,853)		
43												
44	FUND BALANCE ENDING	7,266,953	7,254,963	7,036,056	9,985,441	14,705,115	17,720,608	15,614,523	19,225,328	19,176,475		
45	Less Unassigned - 120 days	7,350,447	7,640,353	8,045,963	7,946,826	8,788,191	8,787,381	9,739,783	10,096,337	10,096,337		
46	Less Assigned for Rt 31 Widening						3,682,586	3,682,586	3,682,586	3,682,586		
47	Less PSAP Grant Funds						769,696	769,696	1,240,442	1,540,442		
48	Less Seizure Funds								221,256	171,256		
49	Assigned for Capital	(83,494)	(385,390)	(1,009,907)	2,038,615	5,916,924	4,480,945	1,422,458	4,205,963	3,685,854		



Fiscal Year 2024/2025
Annual Budget

General Fund Operating Budgets

General Fund Operating Budgets - Overview

This section includes the budgets for all operating departments funded through the General Fund. General Fund Operating Departments include - Administration (100.01), Elected Officials (100.02), Community Development (100.03), Finance (100.04), Human Resources (100.05), Economic Development (100.06), Police Commission (100.21), Police (100.22), Police Dispatch (100.23), Public Works-Administration (100.30), Public Works-Streets (100.33), and Parks and Recreation (100.41). While these expenditures have already been summarized, in total, as part of the previous discussion of General Fund Revenues and Expenditures, the information contained in each of the following sections will provide details regarding each operating department. The narrative below is a summary overview of sections that follow.

General Administration (100.01)

Overall, the Administration operating budget is proposed to decrease by \$80,700 or 5.71% in FY24/25 (Column V, Row 59).

Salary/Benefit costs are identified to decrease by a net of \$62,562 or 7.76%, primarily due to the removal of expenses budgeted for a retirement payout.

Contractual expenditures (Row 21), which includes property tax expenses, insurance administrative expenses, shredding, and other miscellaneous administrative costs, are expected to remain the same in FY24/25.

Corporate Legal Fees (Row 22) include the City Attorney, Traffic Attorney and Collective Bargaining representation and are identified to decrease \$30,000 in FY24/25.

Other expenditures – which includes Administrative Expenses and internal transfers for Risk Management and Information Technology – is proposed to increase by \$10,362 (Column V, Row 45).

Elected Officials (100.02)

The Elected Officials budget is proposed for a \$1,361 increase, or 2.11%, due to an increase to internal transfers for Information Technology. (Column V, Row 37).

Community Development (100.03)

The Community Development budget is proposed increase \$134,815, or 9.03% (Column V, Row 42).

Salary/Benefit costs are budgeted to increase by \$114,764 (12.42%). This includes \$81,488 in non-union salary increases (which incorporates absorbing the transfer of an existing Customer Support Specialist position from Finance) and \$33,276 in benefit cost increases. Contractual Services are identified to increase by \$6,300 (1.53%). Supplies will remain the same, and the internal transfer for Risk Management and Information Technology will increase by \$13,751 (12.38%).

Finance (100.04)

Salary/Benefit costs are anticipated to decrease by \$59,840 (10.71%) due to moving an existing Customer Support Specialist position to the Community Development Department. Contractual Expenses are expected to increase \$5,000 (7.04%) due to higher credit card fees and postage increases. Development Expenses are expected to remain the same, as no new incentives were added in FY23/24. Transfers for Debt Service, Civil Defense Fund, Information Technology, and Audit Funds are budgeted to increase by \$29,910 (1.76%).

Human Resources (100.05)

Salaries/Benefit costs are budgeted to increase by \$24,571 (8.82%), which is primarily due to salary and insurance increases. Contractual Services are budgeted to decrease by \$16,500 (26.48%) due primarily to the removal of the FY23/24 expense for the City Administrator recruitment, while Other Expenses increase by \$4,154 (18.97%) due to an increased Information Technology Fund transfer.

Economic Development (100.06)

Salary/Benefit costs are budgeted to increase by \$7,516 (2.55%) due to salary and insurance increases. Contractual Services increase \$6,050 (3.04%) due to increased Marketing expenses. Purchase of Services – Information Technology expenses increase by \$2,006 (18.98%).

Police (100.22)

The Police budget is proposed at an overall increase of \$620,422, or 5.06% from FY23/24. Salary costs (Column W, Rows 7 through 11) are identified to increase by \$178,559 due to the addition of a second part-time FOIA officer, sworn salary increases, and non-sworn salary increases. These increases are offset by benefit decreases of \$16,030 which are attributable to lower insurance costs due to insurance election changes. . As discussed earlier, Police Pension costs are determined by an actuary retained by the Police Pension Board and are based on a number of factors, including wages, investment rate, and age of the workforce.

Contractual Services are budgeted to increase by \$294,318 (79.67%) due to the purchase of body-worn and in-car cameras, annual expenses for the McHenry Forensic Computer Tech Lab, increased telephone costs and training/travel. Supplies decrease by \$16,950 (6.89%) due to lower gasoline usage/costs. The transfer to Information Technology increases by \$127,409 (20.51%) due to higher expenses within the Information Technology Fund. Capital Expenses within the Police Department Budget include a speed sign, firearms simulator, furniture, handheld radar units, and miscellaneous police equipment. The FY24/25 capital budget also includes a project to install a security fence for a new fueling station at the Public Works garage; seizure funds will be used to pay for this \$50,000 expense.

Dispatch Center (100.23)

FY24/25 represents the eighth full year of operation for the consolidated dispatch center, NERCOM, which serves 16 area agencies. The proposed FY24/25 budget has been presented and approved by the partners of the dispatch center. The total amount proposed for the dispatch center in FY24/25 is \$3,164,925. Salaries/Benefit Costs show a net decrease of \$10,464 (0.35%) due to decreased benefit costs. As referenced above, PSAP Grant Funds have been used for the past few years to offset NERCOM's costs. For FY22/23, the partners voted to use \$300,000 in PSAP Grant funds; for FY23/24, this was increased to \$500,000 in PSAP Grant funds (which are currently reflected in the General Fund Balance due to timing). The partners voted to increase PSAP grant funds to \$700,000 to support the dispatch center for FY24/25. This grant funding has helped to lower the overall cost to the City and the other partners of the dispatch center, and the remaining funds can be used when updates are needed to the Center. As a reminder, the total dispatch center budget is also offset by more than \$1.7 million in reimbursements as a result of the partnerships with the City of Woodstock, City of Harvard and McHenry Township Fire Protection District, and through charges for dispatch services paid by customers of the dispatch center. These are reflected as General Fund Revenues and included in Row 23 of the *General Fund – Revenues, Expenditures and Fund Balance Summary* sheet.

Public Works Administration (100.30)

The overall Public Works Administration budget is proposed to decrease by \$19,840 (3.68%) due

to decreases to salaries and insurance costs, offset slightly by an increase to transfers for Information Technology.

Public Works Streets (100.33)

The FY24/25 Public Works Streets budget is proposed to increase by a total of \$125,216 (3.02%) from FY23/24. Salaries/Benefits are proposed to increase by \$91,423 (5.42%) due to salary and insurance increases. Additionally, Contractual (Row 21) costs have been increased by \$74,200 (30.29%) due to an updated road condition survey expense. Materials and Supplies costs have been reduced by \$40,000 (6.97%) due to an analysis of historical trends. Transfers for Information Technology increase \$4,823 (18.61%).

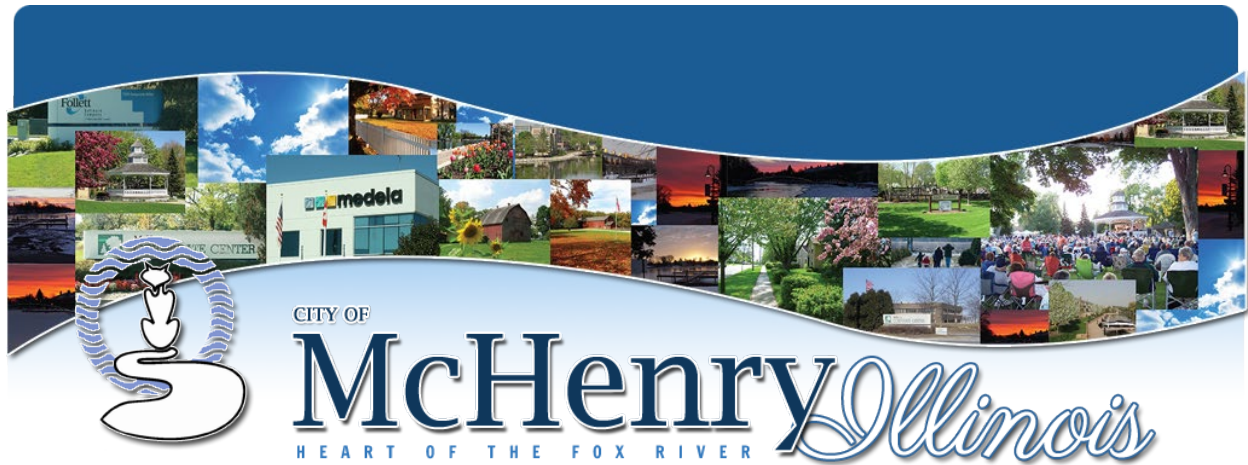
Parks and Recreation (100.41)

As of FY23/24, the Parks Maintenance department was removed from the Parks and Recreation budget, but all programming expenses related to the Recreation Division not associated with the McHenry Recreation Center are still included. Revenues from recreation programming, which are reflected in General Fund Revenues, offset many of these costs.

The overall FY24/25 Parks and Recreation budget is proposed to increase by a total of \$254,811 (15.95%). Salary/Benefit costs are identified to increase by a total of \$50,795 (7.2%), primarily due to increases to Seasonal Salaries for increased programming; Contractual Services are budgeted to increase by \$81,914 (28.29%) due to increased NISRA dues, increased fees, and trip fees; Supplies to increase by \$25,400 (23.94%); and Other costs to increase by \$56,702 (11.41%) due to increases to Special Events expenses and the Information Technology and Recreation Center Transfers. A Capital Expense of \$40,000 was added to cover three basketball court renovations.

Parks Maintenance (100.45)

The Parks maintenance budget is proposed to increase by \$86,685, or 5.78% from FY23/24. Salary/Benefit costs are identified to increase \$30,685 (2.67%) due to contract and benefit increases. Contractual expenses will increase by \$20,000 (9.64%) due to increased repair expenses. Supplies expenses will increase by \$36,000 (25.0%) due to Petersen Farmhouse improvements and increased maintenance costs.



Fiscal Year 2024/2025
Annual Budget

General Administration

General Administration – Overview

The General Administration Budget contains personnel and operational functions related to the provision of general administrative services and, beginning in FY19/20, includes capital projects expenditures from the General Fund Balance. Beginning in FY18/19, due to operational/department restructuring, economic development and human resources functions were formed under separate departmental budgets (Economic Development and Human Resources) and, as such, all related expenditures are now found within these budgets. Next, municipal center building and grounds maintenance activities are now included under the Department of Community Development and, starting in FY19/20, all Contractual and Repair and Maintenance costs related to these activities were also transferred to the Community Development Budget. Finally, capital projects to be funded through the General Fund Balance are accounted for in this fund.



The Office of the City Administrator, which includes the positions of City Administrator and Deputy City Clerk, is responsible for providing management services, budgeting, legislative support, and communications to elected officials, staff, and the public in carrying out the policy and direction as set by the City Council.

General Administration – Organizational Chart



General Administration – FY23/24 Accomplishments

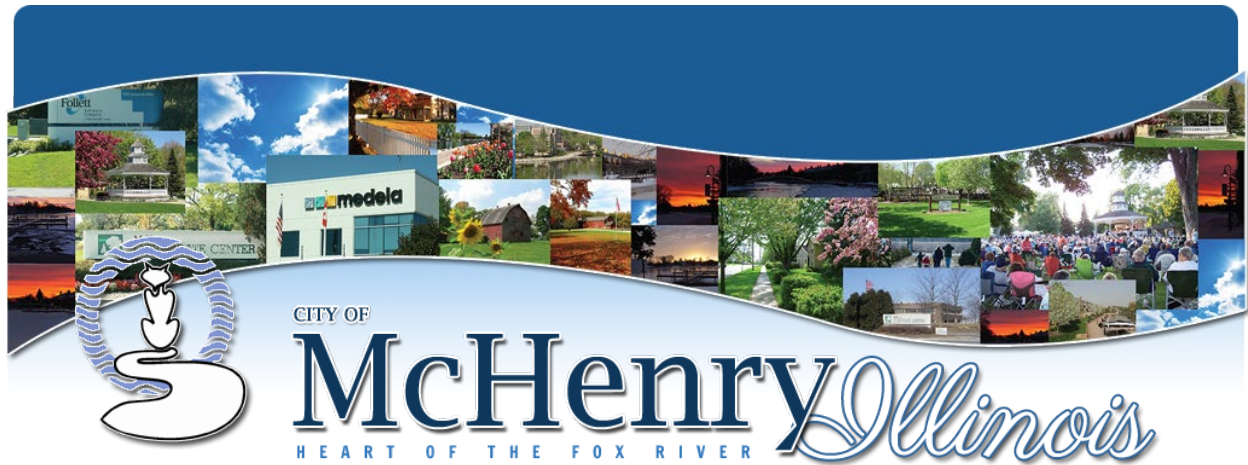
- Delivered positive financial results for FY23/24; the fiscal year is projected to end with 4.8% higher overall revenues and 6.9% lower overall expenses than budgeted.
- Developed and presented a balanced operating budget to City Council for FY24/25, including a \$3.2 million local street program.
- Coordinated all City liquor and gaming license application procedures; enacted an ordinance in 2023 to help define a video gaming café, and to restrict any new video gaming cafes from obtaining liquor and gaming licenses.
- Laserfiche, the City's digital document program, continues to grow as over 1 million documents have now been scanned or uploaded to the system. This makes the finding of historical documents very efficient when it otherwise may have been impossible to find certain documents. Many forms have been digitized for both public and internal use, further making tasks more efficient.
- The City's Geographic Information System (GIS) continues to grow and become a vital part of daily work activity. Public Works assets are housed in GIS, and public facing GIS applications allow the City to promote transparency and give the public an easy way to use City data in a geographical manner.
- Completed the recruitment and onboarding process for a new City Administrator.

General Administration – FY24/25 Goals & Objectives

- Assist department staff as needed to support growth and development in the City, with a primary focus on maximizing investment within the City's downtown Tax Increment Financing (TIF) district.
- Continue to evaluate and identify alternative revenue sources, especially as the State of Illinois continues to threaten local government pass-through revenues.
- Develop a long-term revenue and expense forecast formula.
- Formulate a cohesive and collaborative path forward for the City, which may include a formal strategic planning effort.
- Collaborate with Human Resources and Department Directors to develop departmental succession plans.
- Continue to provide leadership and oversight to all departments to provide the highest quality of services in the most cost and time efficient manner to customers.

	A	B	O	Q	S	T	U	V	W	X
1	General Administration - Fund Summary (Fund 100, Department 01)									
2										
3	Account	Account	FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25	Variance	Variance
4	Number	Description	Actual	Actual	Actual	Budget	Estimated	Proposed	(\$)	(%)
5										
6	Salaries/Benefits									
7	4010	Salaries	301,140	318,799	350,538	584,376	457,104	527,891	(56,485)	-9.67%
8	4050	Overtime	146	-	-	1,000	750	1,000	-	0.00%
9	4110	Salaries - Seasonal	74	-	-	-	-	-	-	#DIV/0!
10	4220	Board and Commission Expense	6,087	2,644	6,313	16,000	6,300	6,500	(9,500)	-59.38%
11	4310	Health Insurance	65,217	68,609	65,290	103,101	58,201	114,250	11,149	10.81%
12	4320	Dental Insurance	1,723	2,497	3,037	4,333	3,195	4,337	4	0.09%
13	4330	Life Insurance	215	257	266	476	212	288	(188)	-39.50%
14	4340	Vision Insurance	152	297	338	474	340	448	(26)	-5.49%
15	4410	FICA Medicare	20,832	21,810	23,891	38,729	33,969	37,742	(987)	-2.55%
16	4420	IMRF Retirement	36,324	37,316	36,104	57,250	43,821	50,721	(6,529)	-11.40%
17	4510	Uniform Allowance	246	413	83	950	699	950	-	0.00%
18		TOTAL SALARIES/BENEFITS	432,156	452,642	485,860	806,689	604,591	744,127	(62,562)	-7.76%
19										
20	Contractual Services									
21	5110	Contractual	154,956	95,321	56,358	100,000	91,928	100,000	-	0.00%
22	5230	Corporate Legal Fees (All Departments)	243,660	240,682	319,123	300,000	264,068	270,000	(30,000)	-10.00%
23	5310	Postage and Meter	1,071	862	918	1,000	952	1,000	-	0.00%
24	5330	Printing and Publishing	4,952	4,136	330	2,500	487	2,500	-	0.00%
25	5370	Repair and Maintenance	-	-	-	500	-	-	(500)	-100.00%
26	5410	Dues	15,241	14,923	17,322	19,000	14,252	19,000	-	0.00%
27	5420	Travel Expense	-	383	6,050	4,000	3,846	5,000	1,000	25.00%
28	5430	Training	912	1,155	2,916	1,500	1,058	2,500	1,000	66.67%
29	5510	Utilities	-	-	17	500	-	500	-	0.00%
30		TOTAL CONTRACTUAL SERVICES	420,792	357,462	403,034	429,000	376,591	400,500	(28,500)	-6.64%
31										
32	Supplies									
33	6110	Materials and Supplies	33,821	27,599	55,824	30,000	25,396	30,000	-	0.00%
34	6210	Office Supplies	687	1,256	333	1,500	1,695	1,500	-	0.00%
35	6250	Gasoline and Oil	-	828	-	-	-	-	-	#DIV/0!
36		TOTAL SUPPLIES	34,508	29,683	56,157	31,500	27,091	31,500	-	0.00%

	A	B	O	Q	S	T	U	V	W	X
1	General Administration - Fund Summary (Fund 100, Department 01)									
2										
3	Account	Account	FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25	Variance	Variance
4	Number	Description	Actual	Actual	Actual	Budget	Estimated	Proposed	(\$)	(%)
37										
38	Other									
39	6940	Administrative Expense	236,600	11,106	7,479	8,500	5,850	8,500	-	0.00%
40	9920	Purchase of Services - Risk Management	48,302	51,418	65,949	80,739	80,739	80,739	-	0.00%
41	9922	Purchase of Services - Information Tech	40,688	43,415	48,172	57,618	57,618	67,980	10,362	17.98%
42		TOTAL OTHER	325,590	105,939	121,600	146,857	144,207	157,219	10,362	7.06%
43										
44	Capital Outlay									
45	8100	Land	-	533,969	809,618	40,000	45,052	-	(40,000)	-100.00%
46	8200	Buildings	389,843	99,266	303,590	-	(2,181)	-	-	#DIV/0!
47	8300	Equipment	100,276	68,878	172,024	-	7,064	-	-	#DIV/0!
48	8400	Vehicle	1,128,524	226,925	271,684	-	-	100,000	100,000	#DIV/0!
49	8600	Streets	30,812	7,008	-	100,000	-	209,970	109,970	109.97%
50	8900	Public Improvements	44,925	269,748	549,359	2,420,900	2,028,112	460,000	(1,960,900)	-81.00%
51		TOTAL CAPITAL OUTLAY	1,694,380	1,205,794	2,106,275	2,560,900	2,078,047	769,970	(1,790,930)	-69.93%
52										
53		TOTAL GENERAL ADMINISTRATION	2,907,426	2,151,520	3,172,926	3,974,946	3,230,527	2,103,316	(1,871,630)	-47.09%
54										
55		TOTAL GENERAL OPERATING EXPENDITURES	1,213,046	945,726	1,066,651	1,414,046	1,152,480	1,333,346	(80,700)	-5.71%



Fiscal Year 2024/2025
Annual Budget

Elected Officials

Elected Officials - Overview

The Elected Officials Budget contains personnel and operational functions related to the elected positions of the municipality. These include the Office of the Mayor, the seven (7) Aldermen, and the City Clerk. The primary functions of these elected positions are described below.



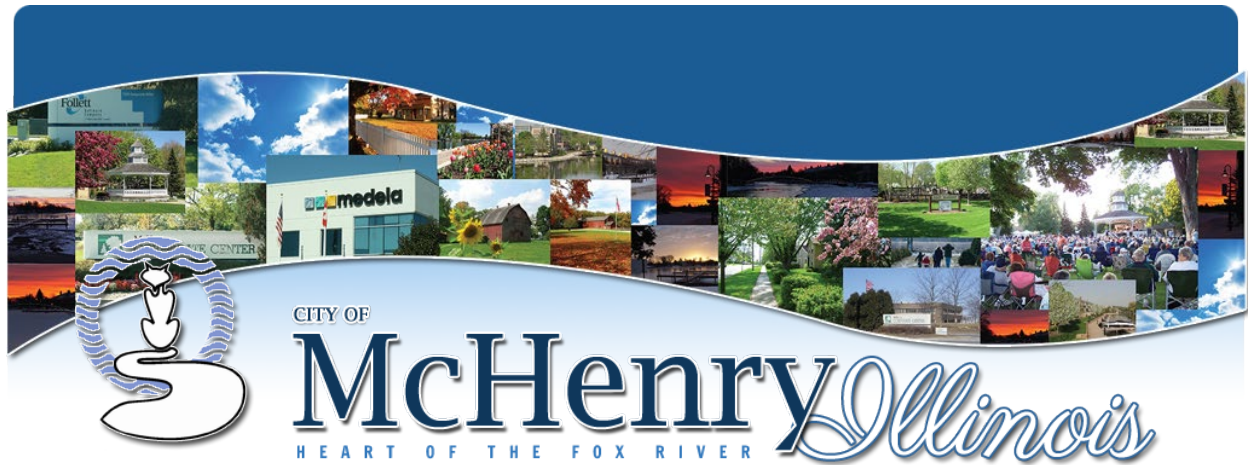
The Office of the Mayor provides leadership, initiative, and direction necessary to provide quality services to the citizens of McHenry. The Mayor interacts continuously with the appointed City Administrator in ensuring that the established policies and ordinances of the municipality, as set by the City Council, are carried out by the various departments, divisions and employees of the city.

The City Council, comprised of seven (7) Aldermen representing geographically defined wards and elected to staggered four (4) year terms, is the legislative body for the City of McHenry. The authority of the City Council is expressed during regularly scheduled City Council Meetings (1st and 3rd Mondays of each month) through the adoption of policies, resolutions, ordinances and other related actions as deemed appropriate to promote and protect the high level of service quality and financial stability of the City.

The City Clerk, elected every four (4) years, has the responsibility for taking minutes for all regular City Council meetings, Committee of the Whole meetings, and Planning and Zoning Board meetings. The City Clerk is also responsible for records management of the municipality. The City Clerk is assisted in these efforts by an appointed Deputy City Clerk who is a full-time employee of the City.



	A	B	O	Q	S	T	U	V	W	X
1	Elected Officials - Fund Summary (Fund 100, Department 02)									
2										
3	Account	Account	FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25	Variance	Variance
4	Number	Description	Actual	Actual	Actual	Budget	Estimated	Proposed	(\$)	(%)
5										
6	Salaries/Benefits									
7	4010	Salaries	-	-		-	-	-	-	#DIV/0!
8	4210	Salaries - Elected Officials	53,135	52,675	53,700	53,300	53,850	53,300	-	0.00%
9	4410	FICA Medicare	4,065	4,030	4,109	4,077	4,106	4,077	-	0.00%
10	4420	IMRF Retirement	-	-	-	-	-	-	-	#DIV/0!
11		TOTAL SALARIES/BENEFITS	57,200	56,705	57,809	57,377	57,956	57,377	-	0.00%
12										
13	Contractual Services									
14	5310	Postage and Meter	-	-	5	-	-	-	-	#DIV/0!
15	5330	Printing and Publishing	46	-	-	-	-	-	-	#DIV/0!
16	5410	Dues	-	-	-	-	-	-	-	#DIV/0!
17	5420	Travel Expense	-	-	-	-	-	-	-	#DIV/0!
18	5430	Training	-	-	-	-	-	-	-	#DIV/0!
19	5450	Publications	-	-	-	-	-	-	-	#DIV/0!
20		TOTAL CONTRACTUAL SERVICES	46	-	5	-	-	-	-	#DIV/0!
21										
22	Supplies									
23	6210	Office Supplies	70	-	-	-	-	-	-	#DIV/0!
24		TOTAL SUPPLIES	70	-	-	-	-	-	-	#DIV/0!
25										
26	Other									
27	6940	Administrative Expense	19,568	-	-	-	-	-	-	#DIV/0!
28	9922	Purchase of Services - Information Tech	8,025	8,606	5,933	7,173	7,173	8,534	1,361	18.97%
29		TOTAL OTHER	27,593	8,606	5,933	7,173	7,173	8,534	1,361	18.97%
30										
31		TOTAL ELECTED OFFICIALS	84,909	65,311	63,747	64,550	65,129	65,911	1,361	2.11%



Fiscal Year 2024/2025
Annual Budget

Community Development

Community Development - Overview



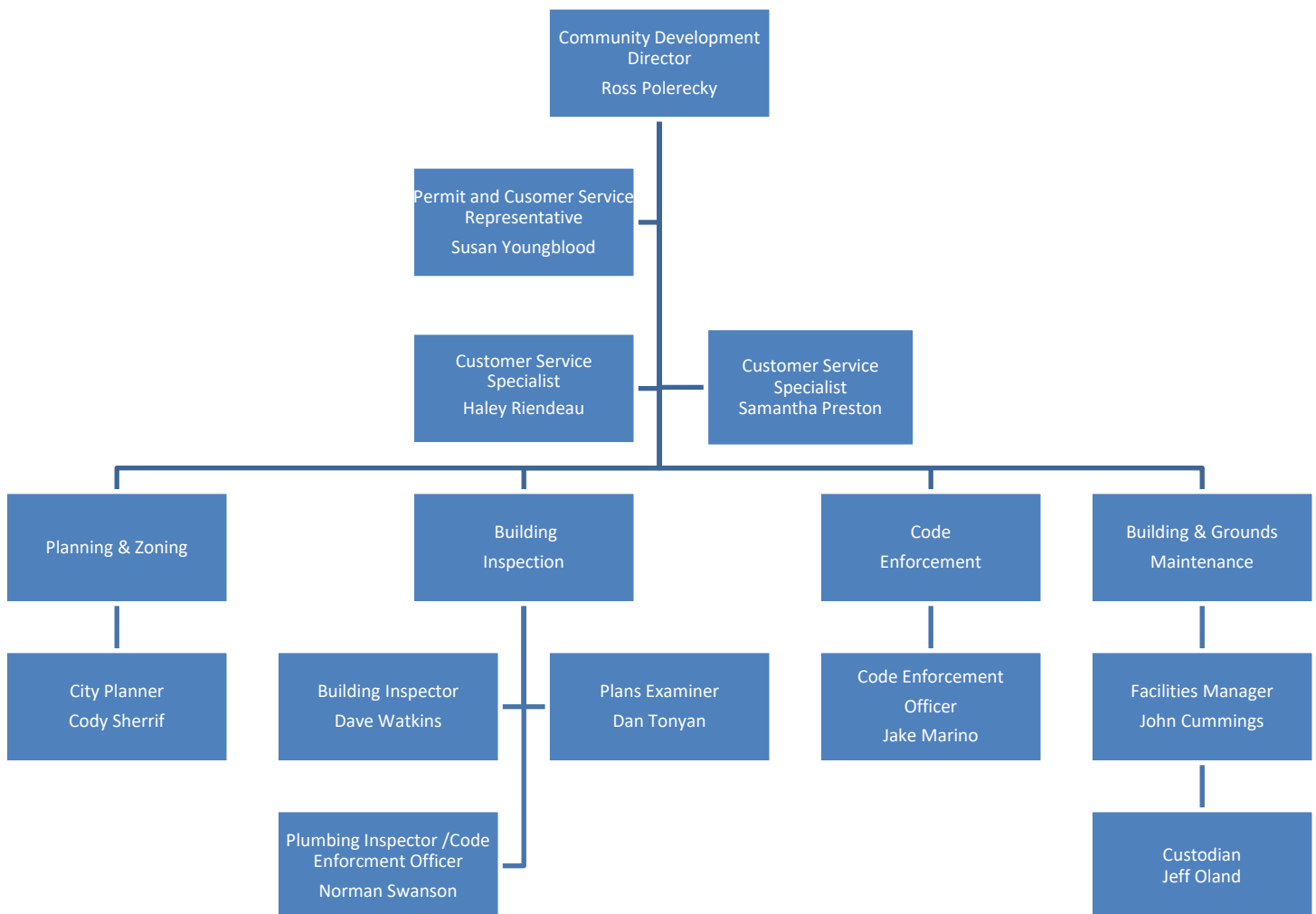
The Department of Community Development is responsible for promoting the health, welfare, safety, and quality of life to McHenry citizens, property owners, visitors, and commercial interests. These services are provided by an experienced and professional staff that consists of a City Planner, Building Inspector, Plans Examiner, Plumbing Inspector/ Code Enforcement Officer, and a full time Code Enforcement Officer. The administrative staff within the department includes one Permit & Customer Service Representative and two Customer Service Specialists. The Community Development administrative staff is tasked with handling day-to-day operations at the City's main customer service counter. This includes acceptance of payment of water bills, adjudication fines and permitting fees, issuance of building and downtown parking permits, and answering general questions, along with a range of additional operational tasks. Building grounds and maintenance for the Municipal Center also falls under Community Development; this division consists of one full time Facilities Manager and one full time custodial position.

The Department relies on a partnership with local and regional government and public agencies, community-based organizations, and the business community to succeed in its mission. The Department of Community Development strives to achieve the highest level of customer service and professionalism in helping the community thrive.

The Department of Community Development coordinates closely with the Director of Economic Development to ensure that business expansion, relocation and development projects remain top priorities. Staff also ensures that processes are streamlined to the extent possible, while maintaining the appropriate attention to detail regarding applicable codes and other guidelines.



Community Development – Organizational Chart



Community Development – FY23/24 Accomplishments

- Continued to provide exceptional service to the community
- Continued to work with comprehensive plan consultant HDR to establish a new and updated comprehensive plan for the City
- Issuance of over 26 single and multi-family home permits
- Consolidation of the City's GIS maps into one functional package that can be used by all individuals in the City, but maintaining restrictions for editing and viewing of certain sensitive layers (i.e., water and sewer infrastructure)
- Continued efforts to digitize historical building documents using Laserfiche
- Creation of a downtown streetscape plan for the Riverside Drive Corridor
- Approval and start of construction for 540 market rate apartments in the Fox Meadows subdivision
- Updates to the Municipal Code and Zoning Ordinance
- Acquisition of properties within the downtown area to help facilitate development within the Downtown TIF District
- Updated downtown parking permit ordinances and regulations

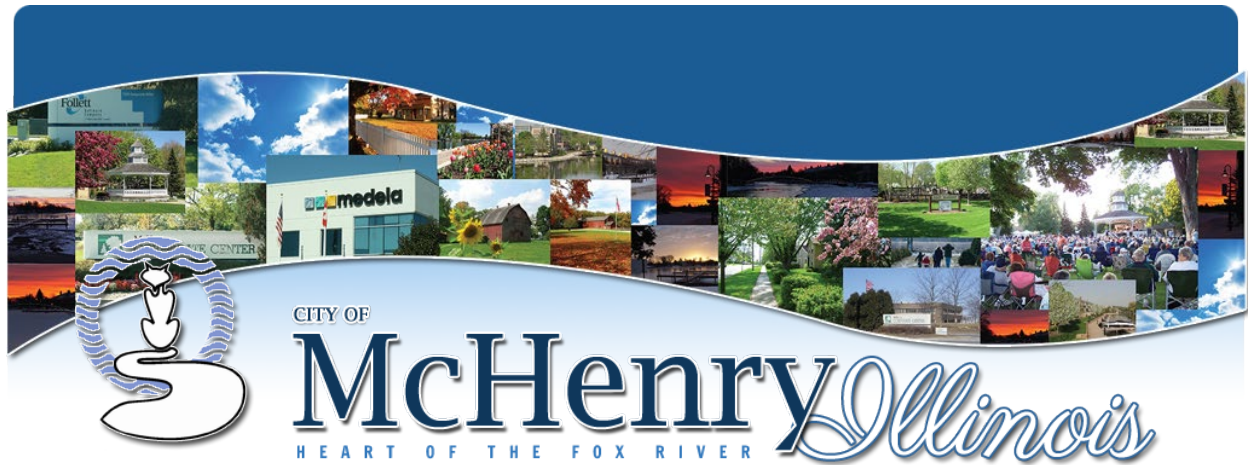
Community Development – FY24/25 Goals & Objectives

- Continue to support efforts to redevelop the Green Street corridor and the Central Wastewater Treatment Plant site
- Focus on redevelopment of additional vacant lots within the downtown districts
- Update building permit fees
- Update building codes
- Continue to update antiquated ordinances
- Continue to provide a high level of customer service to residents and businesses
- Focus on continuing education of employees within the department to ensure that we provide the highest level of service possible
- Work closely with Economic Development to continue efforts to draw development to the City of McHenry
- Implementation of the downtown streetscape plan for the Riverside Drive Corridor
- Explore options to create a unified development ordinance
- Continue code enforcement efforts
- Continue to focus on residential growth, particularly single family homesites

Community Development – FY24/25 Performance Measures

Item	Goal	Description	FY24/25 Proposed Outcome(s)
Redevelopment of vacant downtown parcels	Focus efforts to redevelop downtown vacant parcels	Recruit qualified developers	Masterplan the downtown districts
Explore options to create a unified development ordinance	Research other municipalities and their UDO to educate ourselves on the processes of implementing a UDO	A UDO is a document in which traditional zoning regulations are combined with other desired city regulations, such as design guidelines and water management, into a single document	To be ready to start implementation of a UDO in the 24/25 fiscal year
Code Enforcement efforts	To use education and face to face contact with residents to increase code compliance	Are code compliance violations being mitigated and closed in an efficient manner	Continue a high level of compliance in the code enforcement department
Digitize historical building documents	To continue to digitize building documents thus eliminating paper and creating an easier more efficient way to review these documents	Digitize, label and file documents to create a more efficient method of searching reviewing old documents	60% of historic documents transferred to Laserfishe
Downtown Streetscape Masterplan	Continue with design of the Riverside Drive corridor	Explore grant opportunities to help fund construction of phase I of the downtown streetscape plan	To set a construction schedule for the construction of phase I of the downtown streetscape plan
Comprehensive Plan	Continue to work with comprehensive plan consultant	Focus on community outreach and develop a useful comprehensive plan to help guide new development	Present a new comprehensive plan to the city

	A	B	O	Q	S	T	U	V	W	X
1	Community Development - Fund Summary (Fund 100, Department 03)									
2										
3	Account	Account	FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25	Budget	Budget
4	Number	Description	Actual	Actual	Actual	Budget	Estimated	Proposed	Variance (\$)	Variance (%)
5										
6	Salaries/Benefits									
7	4010	Salaries	512,770	524,676	609,003	624,528	662,604	706,016	81,488	13.05%
8	4310	Health Insurance	117,869	131,874	149,860	178,815	165,871	200,972	22,157	12.39%
9	4320	Dental Insurance	4,270	5,211	6,220	7,695	7,354	7,775	80	1.04%
10	4330	Life Insurance	267	411	568	664	475	459	(205)	-30.87%
11	4340	Vision Insurance	498	699	797	890	875	871	(19)	-2.13%
12	4410	FICA Medicare	37,331	37,997	44,279	47,776	47,731	53,245	5,469	11.45%
13	4420	IMRF Retirement	128,386	61,366	62,735	61,079	62,156	66,748	5,669	9.28%
14	4510	Uniform Allowance	1,009	1,052	1,566	2,375	1,202	2,500	125	5.26%
15		TOTAL SALARIES/BENEFITS	802,400	763,286	875,028	923,822	948,268	1,038,586	114,764	12.42%
16										
17	Contractual Services									
18	5110	Contractual	23,746	21,035	205,355	316,100	313,197	325,000	8,900	2.82%
19	5120	Building Maintenance	36,360	27,875	39,336	82,600	80,956	72,000	(10,600)	-12.83%
20	5310	Postage and Meter	569	357	724	1,000	1,024	2,000	1,000	100.00%
21	5330	Printing and Publishing	297	1,019	1,916	1,500	2,206	1,500	-	0.00%
22	5370	Repair and Maintenance	1,118	646	3,713	5,000	4,262	5,000	-	0.00%
23	5410	Dues	422	664	967	1,600	481	1,600	-	0.00%
24	5420	Travel Expense	-	-	-	-	-	-	-	#DIV/0!
25	5430	Training	1,090	1,399	1,919	3,000	2,394	6,000	3,000	100.00%
26	5450	Publications	3,899	46	174	1,000	245	5,000	4,000	400.00%
27		TOTAL CONTRACTUAL SERVICES	67,501	53,041	254,104	411,800	404,765	418,100	6,300	1.53%
28										
29	Supplies									
30	6110	Materials and Supplies	9,543	15,479	27,079	30,000	21,771	30,000	-	0.00%
31	6210	Office Supplies	982	953	1,614	2,500	2,866	2,500	-	0.00%
32	6250	Gasoline and Oil	3,732	8,492	12,842	12,000	12,005	12,000	-	0.00%
33	6270	Small Equipment	879	537	156	2,000	-	2,000	-	0.00%
34		TOTAL SUPPLIES	15,136	25,461	41,691	46,500	36,642	46,500	-	0.00%
35										
36	Other									
38	9920	Purchase of Services - Risk Management	23,540	23,540	30,127	36,884	36,884	36,884	-	0.00%
39	9922	Purchase of Services - Information Tech	50,592	54,128	61,684	74,221	74,221	87,972	13,751	18.53%
40		TOTAL OTHER	74,132	77,668	91,811	111,105	111,105	124,856	13,751	12.38%
41										
42		TOTAL COMMUNITY DEVELOPMENT	959,169	919,456	1,262,634	1,493,227	1,500,780	1,628,042	134,815	9.03%



Fiscal Year 2024/2025
Annual Budget

Finance

Finance - Overview

Mission Statement

It is the mission of the Finance Department to account for all municipal resources and to apply such resources in a manner that is most beneficial to the citizens of McHenry. The primary operating functions of the Finance Department are as follows:

- **Administration:** Responsible for management of financial affairs of the city, including budgeting and financial planning, and supervision of operations within the department.
- **Accounting:** Provides the City's financial reporting, payroll processing, accounts payable and receivable, purchasing, fixed asset reporting, special tax collections, billing, and auditing functions.
- **Revenue:** Collects various revenues, manages the Police Pension fund, ensures payments to retirees are processed, and invests idle City funds.



Finance – Organizational Chart



Finance – FY23/24 Accomplishments

- Assisted with obtaining new software for online Utility bill payments.
- Completed analysis on water/sewer rates to ensure operating expenses are covered.
- Received an unqualified opinion on the audit.

Finance – FY24/25 Goals & Objectives

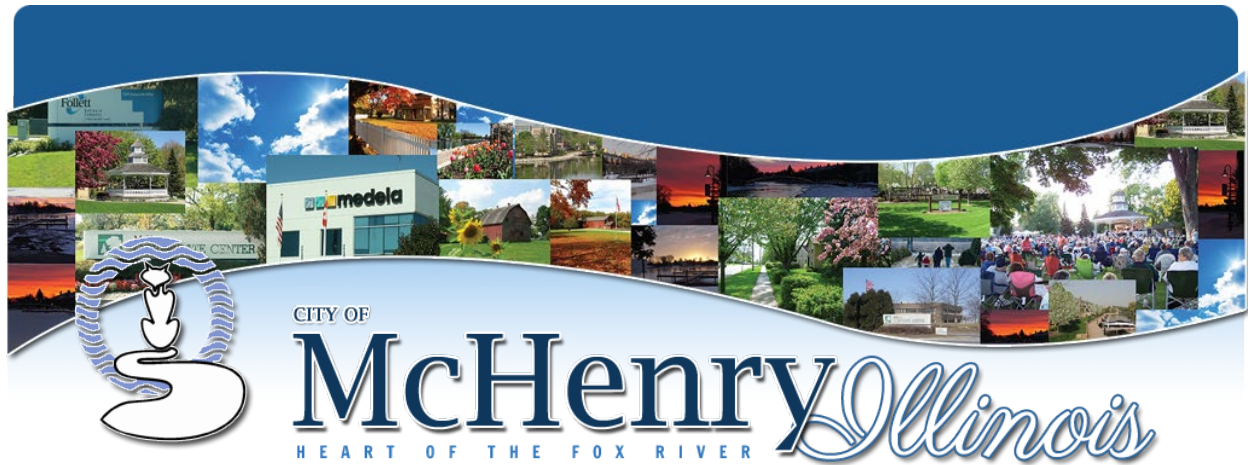
- Improve management of the City's investment portfolio, including implementing cash flow modeling and investment strategies.
- Create a procedure manual for all duties within the finance department including screenshots of the Tyler software to help with cross training.
- Begin cross training within the finance department to ensure vacancies can be covered.
- Improve communication of information to residents.

Finance – FY24/25 Performance Measures

Performance Item	Performance Goal	Performance Measure	FY24/25 Proposed Outcome(s)
Quarterly Reports	Develop and update quarterly reports and transmit to the appropriate board.	Was the quarterly report updated and transmitted to the board quarterly?	September 2024, December 2024, March 2025, and June 2025
Annual Budget	Develop and present a balanced operating budget for City Council consideration.	Was a balanced operating budget presented for City Council's consideration?	April 2025
Annual Audit	Continually have an unqualified audit opinion	Whether or not an unqualified opinion has been issued	An unqualified opinion issued on the 24/25 audit presented to council in September or October of 2025
Customer and Vendor Concerns/Complaints	Return all calls within one business day	% of Time that Finance Department Responds to Calls within one business day	100% of the time respond to calls within one business day.

	A	B	O	Q	S	T	U	V	W	X
1	Finance - Fund Summary (Fund 100, Department 04)									
2										
3	Account	Account	FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25	Variance	Variance
4	Number	Description	Actual	Actual	Actual	Budget	Estimated	Proposed	(\$)	(%)
5										
6	Salaries/Benefits									
7	4010	Salaries	328,222	364,298	390,182	410,421	371,277	361,648	(48,773)	-11.88%
8	4310	Health Insurance	55,120	60,331	68,412	72,773	60,606	72,055	(718)	-0.99%
9	4320	Dental Insurance	2,289	2,737	2,801	3,203	2,635	2,478	(725)	-22.64%
10	4330	Life Insurance	192	286	363	415	218	204	(211)	-50.84%
11	4340	Vision Insurance	388	493	498	530	419	305	(225)	-42.45%
12	4410	FICA Medicare	23,882	26,530	28,515	31,397	26,947	27,666	(3,731)	-11.88%
13	4420	IMRF Retirement	40,174	42,673	40,201	40,139	34,793	34,682	(5,457)	-13.60%
14		TOTAL SALARIES/BENEFITS	450,267	497,348	530,972	558,878	496,895	499,038	(59,840)	-10.71%
15										
16	Contractual Services									
17	5110	Contractual	15,379	31,137	36,607	24,000	27,749	27,000	3,000	12.50%
18	5310	Postage and Meter	27,400	28,326	31,793	34,000	35,602	35,000	1,000	2.94%
19	5330	Printing and Publishing	4,645	11,629	11,578	12,000	13,366	13,000	1,000	8.33%
20	5410	Dues	525	525	525	525	525	525	-	0.00%
21	5420	Travel Expense	-	-	-	-	-	-	-	#DIV/0!
22	5430	Training	-	-	-	500	-	500	-	0.00%
23		TOTAL CONTRACTUAL SERVICES	47,949	71,617	80,503	71,025	77,242	76,025	5,000	7.04%
24										
25	Supplies									
26	6110	Materials and Supplies	972	440	410	500	59	500	-	0.00%
27	6210	Office Supplies	4,933	4,528	4,304	4,000	1,705	4,000	-	0.00%
28		TOTAL SUPPLIES	5,905	4,968	4,714	4,500	1,764	4,500	-	0.00%
29										

	A	B	O	Q	S	T	U	V	W	X
1	Finance - Fund Summary (Fund 100, Department 04)									
2										
3	Account	Account	FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25	Variance	Variance
4	Number	Description	Actual	Actual	Actual	Budget	Estimated	Proposed	(\$)	(%)
30	Other									
31	6945	Development Expense	717,140	763,220	982,788	1,000,000	911,695	1,000,000	-	0.00%
32	7600	Loan Interest	-	29,053	25,794	17,798	17,798	9,550	(8,248)	-46.34%
33	7610	Loan Payment	244,568	251,957	233,555	263,213	263,213	271,460	8,247	3.13%
34	9904	Transfer to Debt Service	182,642	182,975	185,938	188,769	188,769	187,934	(835)	-0.44%
35	9942	Transfer to Capital Improvement Fund	-	696,503	-	-	-	-	-	#DIV/0!
36	9944	Transfer to Band Fund	12,000	-	12,000	12,000	12,000	12,000	-	0.00%
37	9945	Transfer to Civil Defense Fund	6,000	6,000	4,000	4,000	4,000	6,000	2,000	50.00%
38	9947	Transfer Other Funds	22,500	(84,555)	-	-	-	-	-	#DIV/0!
39	9920	Purchase of Service - Risk Management	16,226	16,226	20,758	25,414	25,414	25,414	-	0.00%
40	9922	Purchase of Service - IT	90,331	96,269	116,664	138,494	138,494	162,440	23,946	17.29%
41	9923	Purchase of Service - Audit	-	2,000	14,000	7,000	7,000	11,000	4,000	57.14%
42		TOTAL OTHER	1,291,407	1,959,648	1,595,497	1,656,688	1,568,383	1,685,798	29,110	1.76%
43										
44		TOTAL FINANCE	1,795,528	2,533,581	2,211,686	2,291,091	2,144,284	2,265,361	(25,730)	-1.12%



Fiscal Year 2024/2025
Annual Budget

Human Resources

Human Resources – Overview

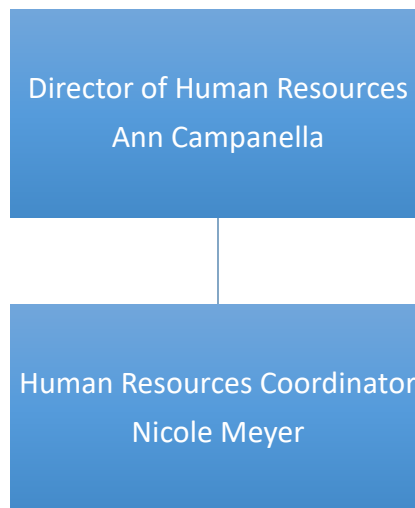
The Department of Human Resources coordinates the employee and risk related functions of the City. This includes compensation, benefits, wellness, staffing, recruitment & selection, internal policies, workers compensation and safety, performance management, labor relations, and employee relations, training, and process improvement.

The City employs an average of 275 full and permanent part-time staff, including staff for the McHenry Recreation Center. During the summer season, this increases to around 330 employees.

During the 24/25 budget year we, along with our consultants, will continue to watch insurance costs including health, workers compensation, and liability. The insurance industry continues to be volatile with weather-based claims throughout the country, the rising cost of pharmaceuticals, and the emotional health of our employees and their families. We continue to be as proactive as possible to mitigate claims, train on safety, and minimize insurance rate increases.



Human Resources – Organizational Chart



Human Resources – FY23/24 Accomplishments

- **Wellness.** Human Resources staff revised the City's wellness program to increase employee accountability for their own health year-round. Continued success with our wellness program, including biometric screenings, earned the City nearly \$20,000 in rebates from the IPBC, the City's insurance cooperative.
- We implemented a new electronic benefit system, PlanSource, through the IPBC. This was time consuming, as the migration of employee and retiree information from our old system did not go as PlanSource had planned. We were on the forefront of finding errors and working with the implementation team to find solutions.
- **NeoGov Perform Software Customization.** This has moved from implementation to working on customization for different departments.
- **Harassment Prevention Training.** Human Resources staff oversees the annual training required for all employees.
- **Employee Handbook.** Yearly updates to align with new legislation.
- **Family & Medical Leave.** Coordinator Meyer has kept the City compliant, managing 25 FMLA full time and intermittent cases in 2023.
- **Implementation of NeoGov Learn.** Starting implementation of this learning management software. With the increasing requirement of mandated training, even for part time employees, this system that comes with thousands of interactive training modules, will track each employee's training, send reminders, and give employees greater opportunities for development.
- **Implement Paid Time Off for All Workers Act.** This new Illinois mandate took effect 1/1/24, however there was much work in 2023 to find a timekeeping system for the part time/seasonal staff, create the policy, and coordinate the training of timekeeping and the Act itself.

Human Resources – FY24/25 Goals & Objectives

- **Processes & Procedures.** Continue the process of creating a written record of all HR & Risk processes and procedures.
- **Wellness.** Roll out updated wellness program and increase participation.
- **Risk Management.** Work with our insurer, Safety National, to create more safety training options.
- **Compliance.** Each year employers are required to provide numerous compliance notices to all employees, especially regarding health care. This year we will create a system to track and disseminate these notices.

Human Resources – FY24/25 Performance Measures

Item	Goal	Description	FY24/25 Proposed Outcome(s)
Training & Development	Add customization to Learn program	Customize training and create more courses	Provide more training & development opportunities
Process & Procedures	Continue documentation of procedures & processes	Analyze & document procedures & processes	Process & Procedure manual for HR/Risk
Performance	Customize rating forms for departments that need customization	Enhance some forms with customization	More meaningful evaluations forms.
Compliance paperwork for various healthcare laws	Become compliant with all associated paperwork.	Over 20 healthcare compliance notices that must be given to new and current employees	Ensure all paperwork is available electronically or manually for all employees

	A	B	O	Q	S	T	U	V	W	X
1	Human Resources - Fund Summary (Fund 100, Department 05)									
2										
3	Account	Account	FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25	Variance	Variance
4	Number	Description	Actual	Actual	Actual	Budget	Estimated	Proposed	(\$)	(%)
5										
6	Salaries/Benefits									
7	4010	Salaries	159,539	171,924	196,355	217,664	220,992	229,385	11,721	5.38%
8	4310	Health Insurance	18,367	19,117	20,392	21,682	20,564	32,758	11,076	51.08%
9	4320	Dental Insurance	850	887	895	998	1,146	1,209	211	21.14%
10	4330	Life Insurance	81	114	145	166	101	102	(64)	-38.55%
11	4340	Vision Insurance	154	169	168	176	171	195	19	10.80%
12	4410	FICA Medicare	11,674	12,580	14,441	16,651	16,323	17,548	897	5.39%
13	4420	IMRF Retirement	19,528	20,098	20,235	21,287	20,769	21,998	711	3.34%
14		TOTAL SALARIES/BENEFITS	210,193	224,889	252,631	278,624	280,066	303,195	24,571	8.82%
15										
16	Contractual Services									
17	5110	Contractual	21,930	35,624	22,013	51,500	43,589	35,000	(16,500)	-32.04%
18	5410	Dues	219	449	1,017	1,310	794	1,310	-	0.00%
19	5420	Travel Expense	-	297	-	2,500	-	2,500	-	0.00%
20	5430	Training	2,583	995	229	7,000	-	7,000	-	0.00%
21		TOTAL CONTRACTUAL SERVICES	24,732	37,365	23,259	62,310	44,383	45,810	(16,500)	-26.48%
22										
23	Supplies									
24	6210	Office Supplies	52	695	343	250	245	250	-	0.00%
25		TOTAL SUPPLIES	52	695	343	250	245	250	-	0.00%
26										
27	Other									
28	9922	Purchase of Services - Information Tech	10,150	10,884	18,111	21,898	21,898	26,052	4,154	18.97%
29		TOTAL OTHER	10,150	10,884	18,111	21,898	21,898	26,052	4,154	18.97%
30										
31		TOTAL HUMAN RESOURCES	245,127	273,833	294,344	363,082	346,592	375,307	12,225	3.37%



Fiscal Year 2024/2025
Annual Budget

Economic Development

Economic Development – Overview

The Department of Economic Development Budget contains personnel and operational functions related to the provision of economic development services in the City. Before FY18/19, costs related to economic development activities and personnel were accounted for in the General Administration and Community Development Budgets. With a growing emphasis on economic development activities, a separate budget fund was established to account for expenditures.

The Economic Development Department is the first point of contact with potential businesses, citizens, and elected officials regarding business inquiries and potential new business opportunities. The department is responsible for effectuating orderly economic growth of the City and attracting, retaining, and serving businesses and residents in the community.



PRIMARY GOALS AND OBJECTIVES

- Cultivate and develop continual relationships: with real estate brokers, current and prospective businesses, retailers, manufacturers, developers, attorneys, architects, engineers, etc.;
- Maintain contact with retailers, developers, manufacturers, and prospective business owners regularly to assist in workforce and space needs and location preferences;
- Promote City successes through social media, marketing and promotion, including businesses expanding, new businesses, and events, to keep residents and business owners informed;
- Maintain a list of available properties, including downtown and Richmond Road, along with demographics, socioeconomic and related data and in a format that provides quick access to all inquiries on the City and ThinkMcHenry websites;
- Maintain contact with Nicor and ComEd executive staff as it relates to development and business assistance;
- Work with the Community Development Department (zoning, subdivision, and coordination of development) to facilitate business retention, attraction and expansion;
- Facilitate Business Retention Visits with McHenry County Economic Development Corporation (MCEDC), State Department of Commerce and Economic Opportunity (DCEO), McHenry County Workforce Network, and the Small Business Development Center (SBDC) to provide assistance with issues facing companies in today's business climate and to prevent companies from closing or relocating to a new community;
- Maintain a list of City manufacturers which includes contacts, business type, space, employee count, and other demographics for ease of reporting and coordination with partner agencies in the county and state;
- Maintain a comprehensive list of all businesses in the City to ensure prompt and accurate information sharing;
- Work with the Department of Commerce and Economic Opportunity (DCEO); McHenry County Economic Development Corporation (MCEDC); Intersect Illinois; McHenry Area Chamber of Commerce; Small Business Development Center (SBDC) and other economic partners to provide business assistance, site selection, expansion, and retention;
- Continue multi-faceted efforts to retain existing businesses and attract new businesses to the City.

Economic Development – Organizational Chart



Economic Development – FY23/24 Accomplishments

- Worked cooperatively with key property owners and McHenry Area Chamber of Commerce, downtown business owners, and other relevant organizations and parties in seeking additional ways to revitalize downtown, working more closely with businesses with the goal being to attract additional investment in the downtown area, retain existing businesses, promote investment in older properties and assist smaller businesses struggling to keep doors open;
- Promoted business growth in all geographic areas of the City, on the City's major retail corridors, downtown, Illinois Route 120, Illinois Route 31, and in the City's business parks;
- Nominated Superior Felt and Filtration, Rock Solid Builders and Heartland as MCEDC Business Champions for our region – both Rock Solid Builders and Heartland won in their respective categories;
- Worked with McHenry County College/Small Business Development Center (SBDC) on business attraction and retention, employment needs, and collaboration for business development of the McHenry Riverwalk Shoppes;
- Continued to serve on the Manufacturing Pathways Consortium and make valuable business connections at the County and MCC Manufacturing events;
- Represented the City attending McHenry Area Chamber Business Mixers, Multi-Chamber Mixers; Ribbon Cuttings and Grand Openings for new and expanding businesses;
- Continued to serve as a member of the McHenry County Public Transit Access Committee;
- Served as a board member of the McHenry Area Chamber of Commerce;
- Attended McHenry County Workforce Network Meetings, serving as a board member for the City, and collaborating with other municipalities in the County in a concerted effort to assist and meet the needs of our primary employers;
- Assisted in the formation of the McHenry Riverwalk Shoppes by serving on the founding committee, coordinating efforts for mutual agreements, and assisting shop owners in relocating from the shops to storefronts in the City. Four of the 2023 shops have already acquired locations. Three more were not quite ready but are committed to opening stores in the City of McHenry possibly next year;
- Worked cooperatively with Naturally McHenry County in promotional marketing and social media for the City for tourism-related events and activities, often using social media influencers to obtain a further geographical reach;
- Worked cooperatively with the Parks and Recreation Department, Naturally McHenry County and the McHenry Area Chamber of Commerce on a combined Events Planning Committee for 2024;
- Collaborated with the Parks and Recreation Department and Chamber of Commerce in creating updated downtown wayfinding maps;
- Served alongside other municipalities and organizations on the MCEDC Economic Development Growth Experts (EDGE) group, working collaboratively toward growth in McHenry County;
- Coordinated business retail and industrial site visits;

- Cooperatively worked with downtown businesses and community organizations, school districts, and service and not-for-profit agencies to promote and meet our collective goals in the City;
- Created, promoted and facilitated processing of a new Façade Grant Program encouraging the revitalization of more building facades throughout the City;
- Increased activity on social media incorporating Linked-In to facilitate sharing business recognition, milestone anniversaries, and industry trends using pictures and videos;
- Worked assertively with developers and entrepreneurs to fill vacant storefronts in all areas of the City;
- Streamlined economic development website content for ease and attraction of new business development and added a News and Events page to filter marketing promoted through Naturally McHenry County and other agencies to our ThinkMcHenry website;
- Welcomed and introduced Economic Development staff to prospective businesses by attending all new business walk-through inspections as they are scheduled, making valuable connections in drawing new business to the City;
- Attended ICSC events in Chicago and Las Vegas to maintain prior contacts and establish new business connections with national restauranteurs and retailers, developing relationships and promoting expansion to the City;
- Regularly attended Coffee with the Chief at the McHenry Library and provided updates on economic development;
- Encouraged development on the south side of the City along the Route 31 corridor, most recently working with hotels and retailers and a developer on the Pacini property at Route 31 and Bull Valley Rd;
- Utilized CoStar to be more efficient in locating properties and providing information to prospective retailers and other businesses;
- Worked with several entities on attracting the City's first cannabis dispensary, EarthMed, to McHenry;
- Implemented Blutdot, a content management system and Business Directory for the City, which will also include a unique "Shop McHenry" program and app that rewards residents when they shop at businesses in the City limits;
- Implemented Alpha Map, a GIS based program which assists in locating new businesses and obtaining demographic, socio-economic and traffic information on properties.

Economic Development – FY24/25 Goals & Objectives

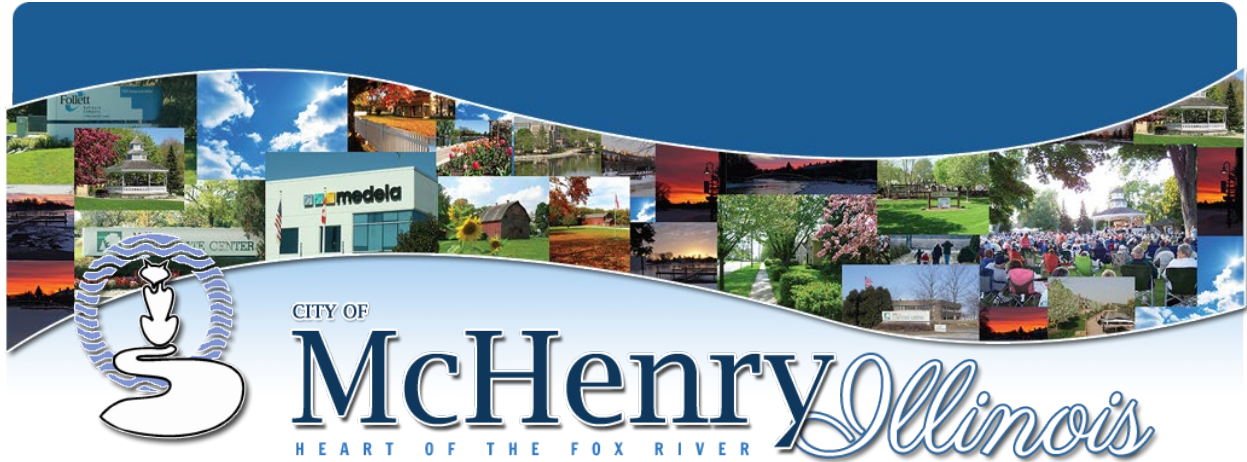
- Work cooperatively with key property owners and the McHenry Area Chamber of Commerce, downtown business owners, and other relevant organizations and parties in seeking additional ways to revitalize downtown, working more closely with businesses with the goal being to attract additional investment in the downtown area, retain existing businesses, promote investment in older properties and assist smaller businesses struggling to keep doors open;
- Evaluate additional Tax Increment Financing (TIF) districts to support long-term growth and development.
- Promote business growth in all geographic areas of the City, on the City's major retail corridors, downtown, Illinois Route 120, Illinois Route 31, and in the City's business parks;
- Continue to coordinate and promote the Commercial Tenant Incentive Improvement Program;
- Continue to coordinate and promote the Façade Improvement Grant Program;
- Become fluent in the use of Bludot and Alpha Map;
- Implement "Shop McHenry" program;
- Continue to assist and be a resource to businesses as-needed;
- Continue to regularly attend Coffee with the Chief at the McHenry Library and participate as needed;
- Represent the City in attending McHenry Area Chamber Mixers, Multi-Chamber Mixers; Ribbon Cuttings and Grand Openings for New Businesses to attract new business;
- Continue to serve as a member of the McHenry County Public Transit Access Committee;
- Serve as a board member of the McHenry Area Chamber of Commerce;
- Attend McHenry County Workforce Network Meetings (serve as a board member and POPS Committee member) continuing to work together to meet the needs of all the City's employers promoting and supporting workforce development in McHenry County;
- Coordinate site visits with existing businesses to track business retention and expansion needs;
- Be more active and present on all social media and advertising platforms: sharing business recognition milestone anniversaries, promoting businesses and events in McHenry with pictures and videos to have a competitive advantage over neighboring municipalities;
- Work assertively with developers to fill vacant storefronts in all areas of the City;
- Streamline and promote economic development website content over a wider demographic area for ease and attraction of new business development;
- Introduce economic development staff to prospective businesses by attending all new business walk-through inspections as they are scheduled;
- Attend ICSC to promote the economic advantages of the City of McHenry;
- Boost and promote development on the south side of the City;
- Continue to work on developing the northwest corner of Bull Valley Road and Illinois Route 31;
- Increase efforts in the development of R.J. Roberts property;

- Encourage and promote the development of a hotel;
- Work assertively with the owners of McHenry Commons to redevelop the site;
- Work to bring more cannabis related businesses to the City;
- Work cooperatively with the McHenry Riverwalk Shoppes owners to locate brick-and-mortar locations for the new successful businesses to remain in McHenry after their first year, increasing our tax base and drawing more consumers to our downtown;
- Coordinate a second business symposium targeting property developers to continue developing relationships that will ultimately contribute to revitalizing vacant properties;
- Work with local businesses to promote the creation of additional murals in the City and on the Riverwalk;
- Become more active in the Manufacturing Pathways Consortium in supporting and promoting workforce development in McHenry County;
- Attract beautification and new businesses to east and west sides of City along Illinois Route 120.

Economic Development – Performance Measures FY24/25

Item	Goal	Description	FY 24/25 Proposed Outcome(s)
Work on development of NWC of Crystal Lake Road and Bull Valley Road	Work with broker and property owner for this site to find suitable developer	Develop the site at the NWC of Crystal Lake Road and BVR	Begin to develop site pads for construction at NWC of Crystal Lake Road and Bull Valley Road
Work to redevelop the former Sears/Kmart Building Site	Get site redeveloped	The building is no longer vacant or standing, and the site is redeveloped	Site set for redevelopment
Bring another hotel to the City	Have a new hotel built in the City of McHenry	Hotel built or planned	Hotel being constructed
Work on development of NWC of Bull Valley Road and Illinois Route 31	Work with developer in constructing a planned development at the NWC of BVR and IL RTE 31	Redevelop site at NWC of Bull Valley Road and Illinois Route 31	Begin to develop site pads for construction at NWC of Bull Valley Road and Illinois Route 31

	A	B	O	Q	S	T	U	V	W	X
1	Economic Development - Fund Summary (Fund 100, Department 06)									
2										
3	Account	Account	FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25	Budget	Budget
4	Number	Description	Actual	Actual	Actual	Budget	Estimated	Proposed	Variance (\$)	Variance (%)
5										
6	Salaries/Benefits									
7	4010	Salaries	178,709	184,779	201,788	211,901	213,434	219,317	7,416	3.50%
8	4310	Health Insurance	36,151	37,776	40,528	43,245	35,903	42,693	(552)	-1.28%
9	4320	Dental Insurance	1,445	1,541	1,580	1,815	1,904	1,664	(151)	-8.32%
10	4330	Life Insurance	81	114	145	166	101	102	(64)	-38.55%
11	4340	Vision Insurance	151	193	191	204	185	195	(9)	-4.41%
12	4410	FICA Medicare	12,663	13,079	14,473	16,211	15,528	16,778	567	3.50%
13	4420	IMRF Retirement	21,833	21,619	20,800	20,724	19,995	21,033	309	1.49%
14		TOTAL SALARIES/BENEFITS	251,033	259,101	279,505	294,266	287,050	301,782	7,516	2.55%
15										
16	Contractual Services									
17	5110	Contractual	15,419	46,143	74,689	190,000	173,184	195,000	5,000	2.63%
18	5310	Postage & Meter	-	-	-	25	-	25	-	0.00%
19	5330	Printing and Publishing	672	150	160	250	122	500	250	100.00%
20	5410	Dues	2,384	2,509	2,617	2,700	1,890	2,700	-	0.00%
21	5420	Travel Expense	-	1,101	1,409	3,500	1,602	3,800	300	8.57%
22	5430	Training	239	1,132	2,882	2,500	2,623	3,000	500	20.00%
23		TOTAL CONTRACTUAL SERVICES	18,714	51,035	81,757	198,975	179,421	205,025	6,050	3.04%
24										
25	Supplies									
26	6110	Materials and Supplies	63	74	146	100	-	100	-	0.00%
27	6210	Office Supplies	281	174	46	150	76	300	150	100.00%
28		TOTAL SUPPLIES	344	248	192	250	76	400	150	60.00%
29										
30	Other									
31	9922	Purchase of Services - Information Tech	17,231	18,478	8,743	10,571	10,571	12,577	2,006	18.98%
32		TOTAL OTHER	17,231	18,478	8,743	10,571	10,571	12,577	2,006	18.98%
33										
34		TOTAL ECONOMIC DEVELOPMENT	287,322	328,862	370,197	504,062	477,118	519,784	15,722	3.12%



Fiscal Year 2024/2025
Annual Budget

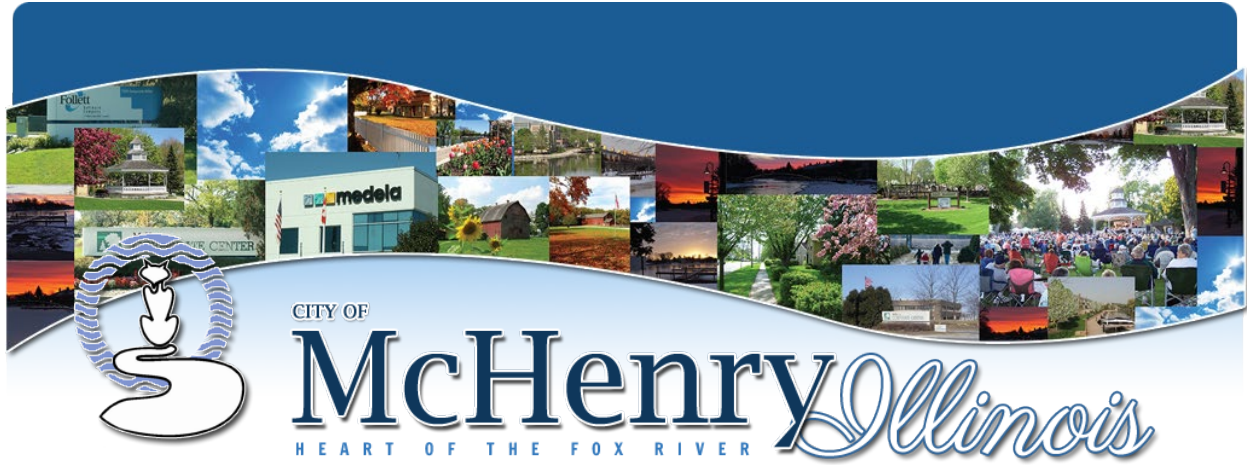
Police Commission

Police Commission – Overview

The purpose of the Police Commission is to select sworn personnel in accordance with the employment policies of the City of McHenry, as well as investigate conduct hearings regarding any sworn member of the McHenry Police Department.



	A	B	O	Q	S	T	U	V	W	X
1	Police Commission - Fund Summary (Fund 100, Department 21)									
2										
3	Account	Account	FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25	Variance	Variance
4	Number	Description	Actual	Actual	Actual	Budget	Estimated	Proposed	(\$)	(%)
5										
6	Salaries/Benefits									
7	4220	Salaries	2,475	1,350	1,350	1,350	1,350	1,350	-	0.00%
8	4410	Social Security - Medicare	189	103	103	103	103	103	-	0.00%
9		TOTAL SALARIES/BENEFITS	2,664	1,453	1,453	1,453	1,453	1,453	-	0.00%
10										
11	Contractual Services									
12	5110	Contractual	3,191	5,335	3,111	6,000	6,286	6,000	-	0.00%
13	5330	Printing and Publishing	-	-	-	-	-	-	-	#DIV/0!
14	5410	Dues	-	-	-	375	-	375	-	0.00%
15	5430	Training	-	-	-	500	-	500	-	0.00%
16	5450	Publications	-	-	-	-	-	-	-	#DIV/0!
17		TOTAL CONTRACTUAL SERVICES	3,191	5,335	3,111	6,875	6,286	6,875	-	0.00%
18										
19	Supplies									
20	6110	Materials and Supplies	-	-	20	-	-	-	-	#DIV/0!
21		TOTAL SUPPLIES	-	-	20	-	-	-	-	#DIV/0!
22										
23		TOTAL POLICE COMMISSION	5,855	6,788	4,584	8,328	7,739	8,328		



Fiscal Year 2024/2025
Annual Budget

Police

Police - Overview



Vision Statement

The McHenry Police Department will maintain the highest standards of criminal justice excellence in all aspects of policing. Through these standards the McHenry Police Department will define itself as a leader in the industry by those we serve and protect.



Mission Statement

The Mission of the McHenry Police Department is to work in a true partnership with the citizens we serve, enhance the quality of life and provide excellence in public safety.

Agency Values

The McHenry Police Department is charged with the responsibility to serve and protect the citizens of McHenry. Our agency values provide the foundation for our mission and guide us in our effort to meet the vision of the agency. The McHenry Police Department operates off the core values of; **Integrity, Courage, Service, Honor and Duty.**

Agency Structure

The McHenry Police Department is the third largest law enforcement agency in McHenry County. Organized into four main divisions of Administration, Support Services, Field Operations and Information Technologies (I.T.), the McHenry Police Department serves and protects the citizens of McHenry and all those who visit. Within each division specialty units are established to meet specific needs of the agency that support our vision and goals.

The McHenry Police Department is a community-oriented organization that operates off a problem-solving philosophy. The Administration Division is comprised of the Chief of Police, Deputy Chief of Police and an administrative assistant. The Support Services Division and Field Operations Division are each headed by Division Commanders and the I.T. Division is headed by a manager. These supervisors report to the Deputy Chief of Police. The Deputy Chief of Police reports to the Chief of Police. All sections and units of the organization are structured under one of the following divisions.

Field Operations Division

The Patrol Section is the largest component of the Field Operations Division and is responsible for responding to both emergency and non-emergency calls for services from the public. The Patrol Section is divided into three shifts to provide 24-hour police services. Each shift is supervised by two Sergeants. Uniformed Patrol Officers and one Community Service Officer (CSO) are responsible for partnering with the community to protect life and property and to maintain peace, order and safety. In addition, this Division handles special assignments, self-initiated activities and addresses community concerns. Additional Units within Field Operations include the Field Training Unit, Canine Unit, Truck Enforcement Unit, Bicycle Patrol Unit, Major Crash Assistance Team, Mobile Field Force Officers and Tactical Response Officers.

Support Services Division

The Support Services Division is comprised of the Investigation Section, Accreditation Unit, Training Unit, Public Relations Unit, Social Services Unit, Communications Center and Planning/Research/Technical.

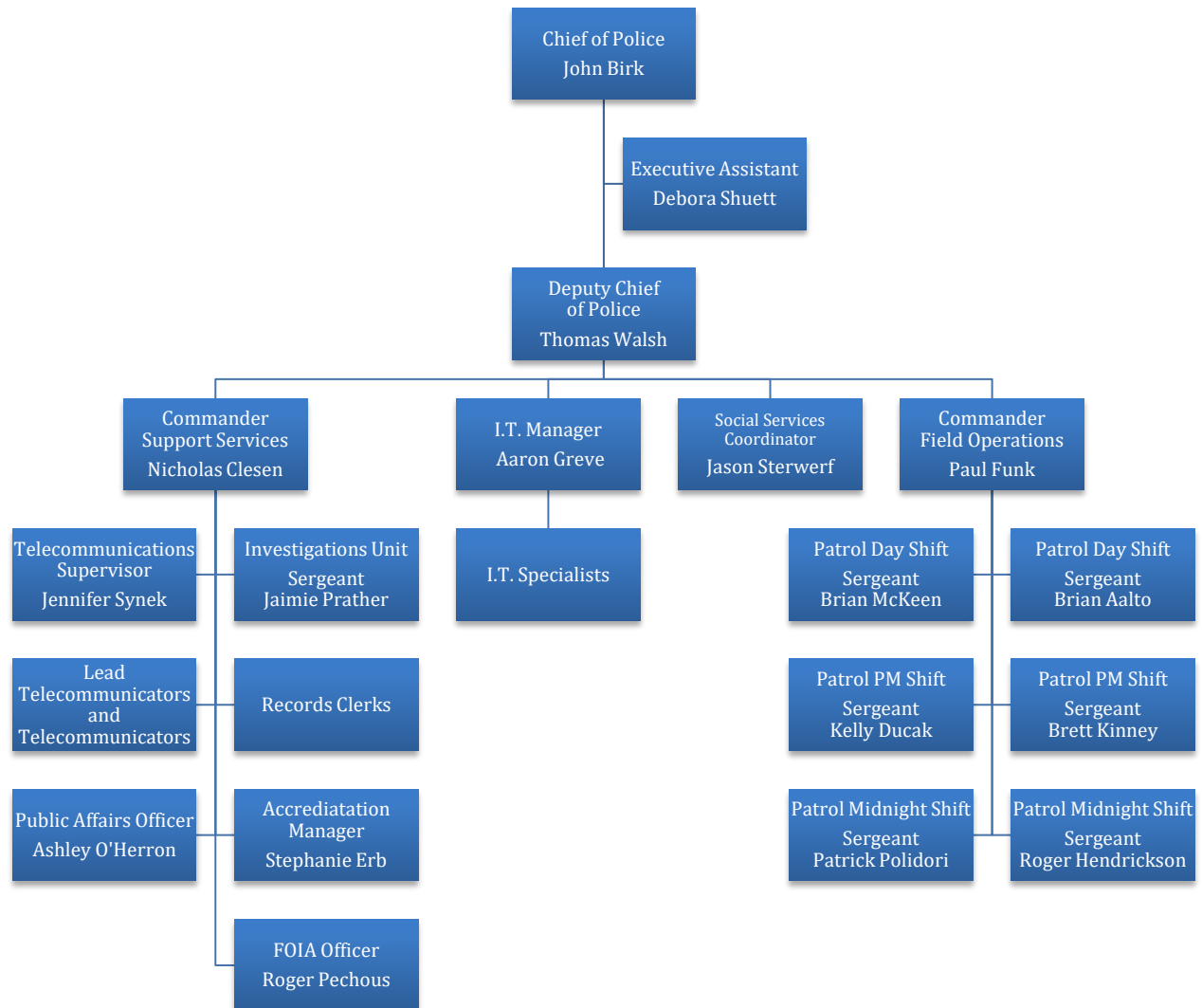
- Detectives work in plainclothes and provide expertise and resources to investigate crimes that happen in McHenry. Detectives investigate crimes that are often complex and may extend over a significant period of time and geographical area. The cases are investigated until an arrest is made or there are no longer leads to pursue. Many of the investigators have received specialized training in the investigation of homicides, child abuse, sexual assaults, juvenile delinquency, crime scene processing, felony property crimes, robberies, felony crimes against persons and cybercrime.
- The Accreditation Unit is utilized to revise and draft department policy and ensure that the agency is performing its duties in a manner that is consistent with the Law Enforcement Commission on Accreditation for Law Enforcement standards.
- The Training Unit is responsible for the management of all ongoing training for police personnel. Training includes annual in-house training such as Defense Tactics and Firearms along with all external training. Each officer and civilian employee is required to receive mandated training in accordance with our departmental policy, CALEA standards and Illinois statutes. This Unit is responsible for the coordination and implementation of thousands of hours of training each year.
- The Public Relations Unit is charged with the responsibility to foster the community orientated philosophy and problem-solving practices of the McHenry Police Department. This is done through multiple educational and community events provided to our citizens by the police.
- Social Services Unit is tasked with overseeing all social service-related efforts of the police department. This includes but is not limited to referrals of community members to social service resources, providing on-scene and on-call crisis intervention serves, overseeing the department's peer support program, providing professional and clinical consultation to department staff members and handing the department's comfort canine.
- The Dispatch Center, named Northeast Regional Communications (NERCOM), is the final and largest component of the Support Services Division. This unit is a consolidated dispatch center that provides emergency dispatch services for sixteen (16) police, fire and EMS agencies. Although the center is owned and operated by the McHenry Police Department, a partnership through an intergovernmental agreement between the McHenry Township Fire Protection District, Harvard Police Department and Woodstock Police Department allows for joint decision making on policy development and shared financial responsibility. The center operates off a separate budget which is managed by the Chief of Police and Deputy Chief of Police.

In an overview of the day-to-day operations of the center, at its optimal staffing level NERCOM is manned twenty-four hours a day, seven days a week, 365 days a year by a minimum of four telecommunicators at all times. Each telecommunicator is crossed-trained to be proficient in both police and fire/rescue disciplines of dispatching. In addition, the center provides Emergency Medical Dispatch services to all of our customers. Roles defined within the dispatch center include 911 call takers, police dispatch and fire/EMS dispatch. These defined roles allow for the center to provide services in the most efficient and effective way exceeding industry standards.

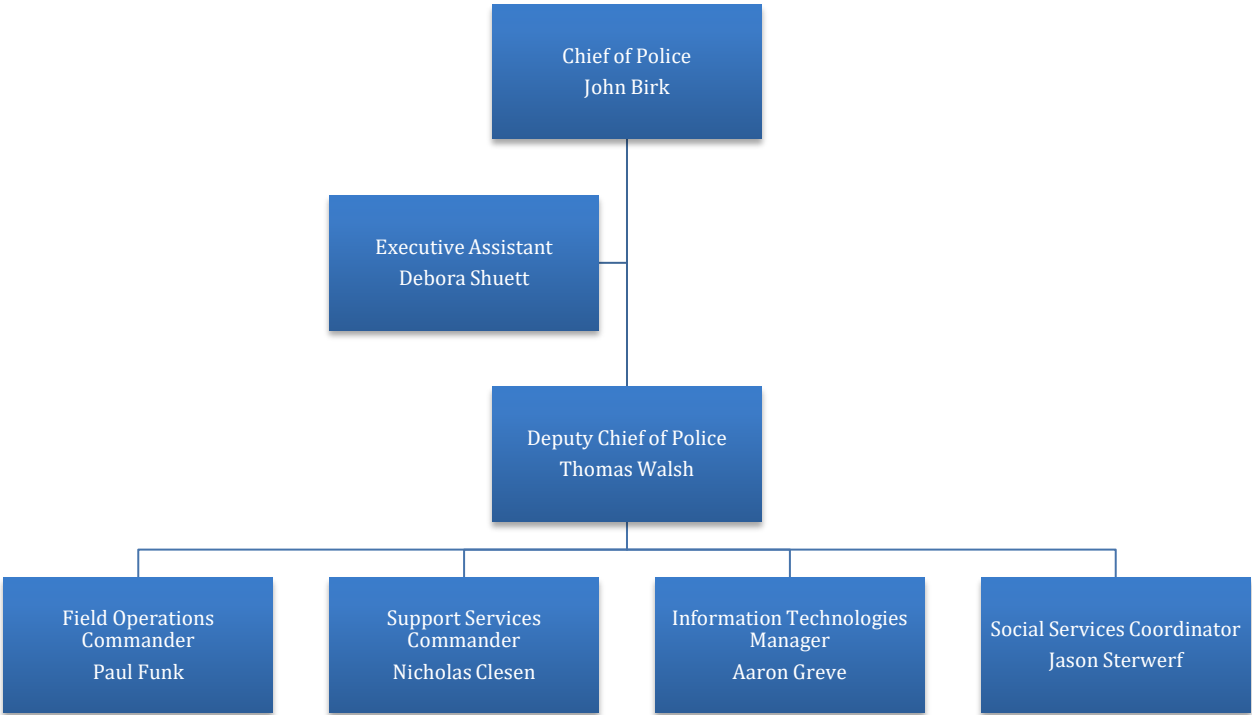
- The Planning/Research/Technical sections coordinate the specific planning and research activities of the department, complete short- and long-term special projects, attend to critical risk management issues and research & write grant proposals.

Police - Organizational Charts

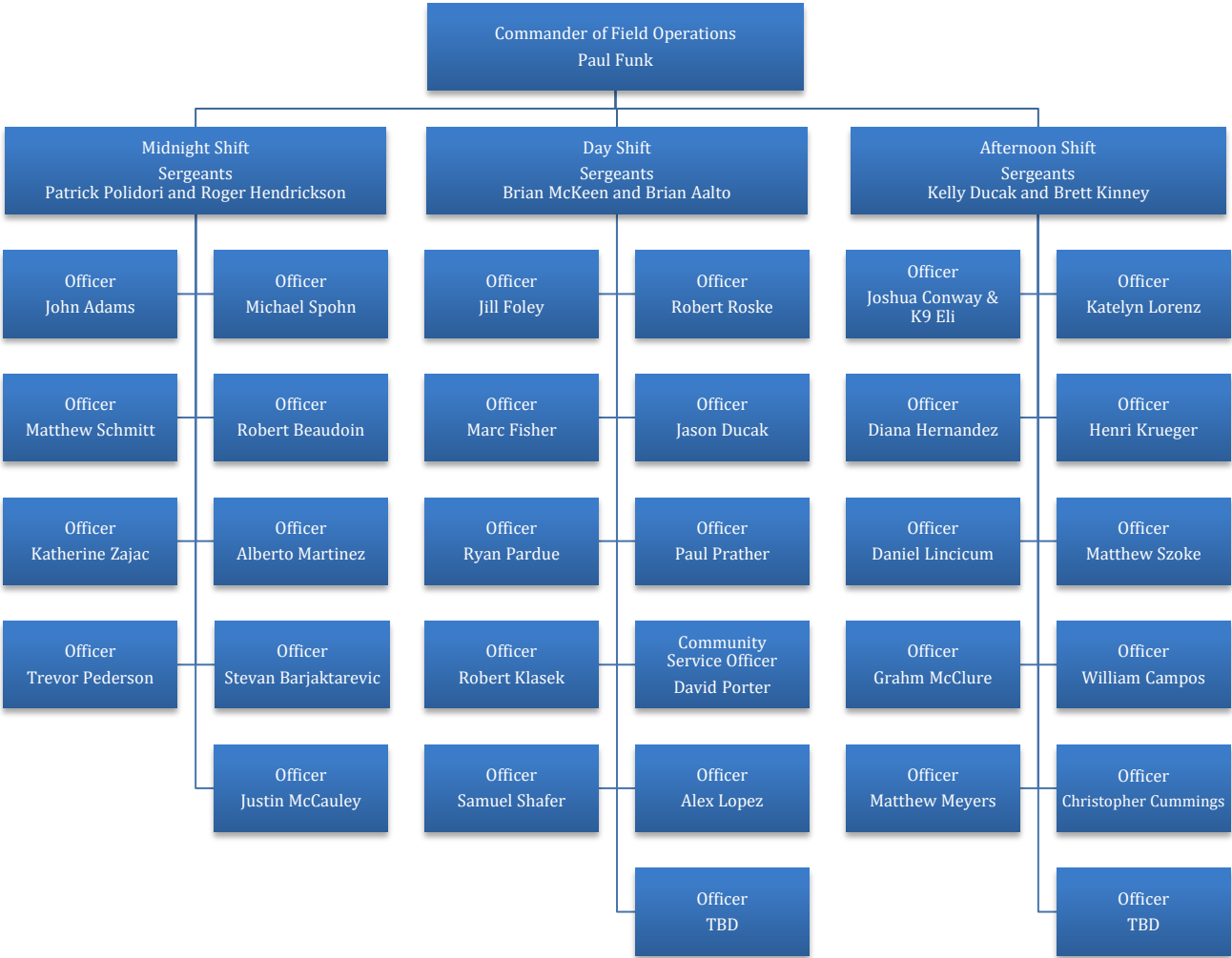
Police Overall



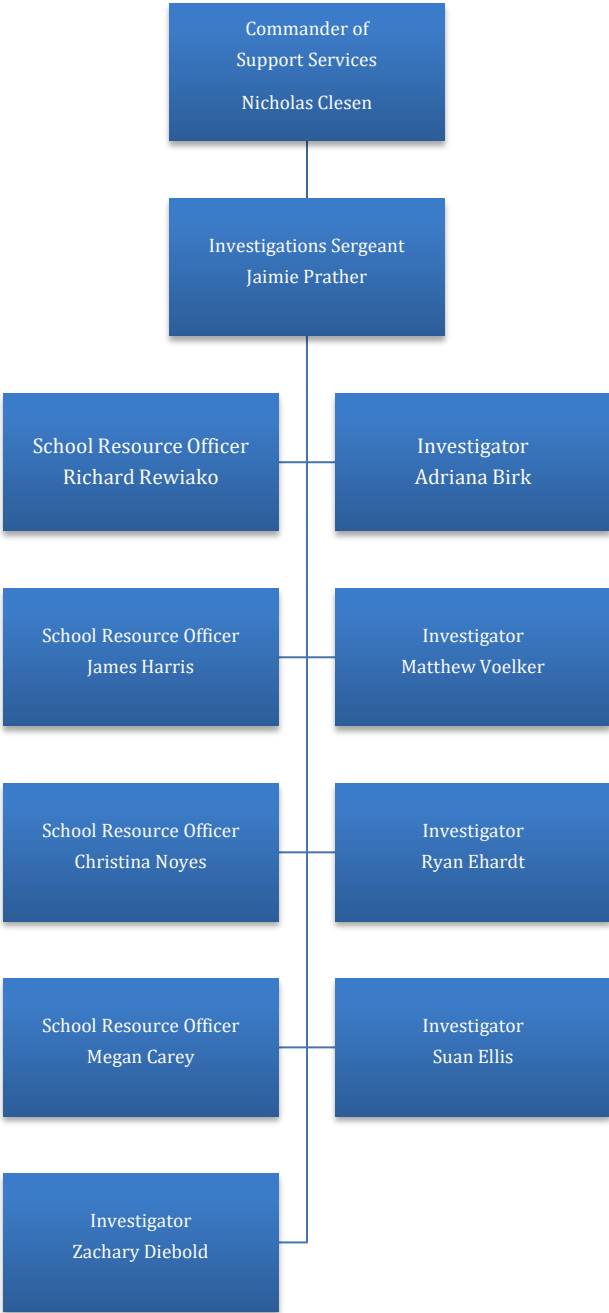
Police Administration



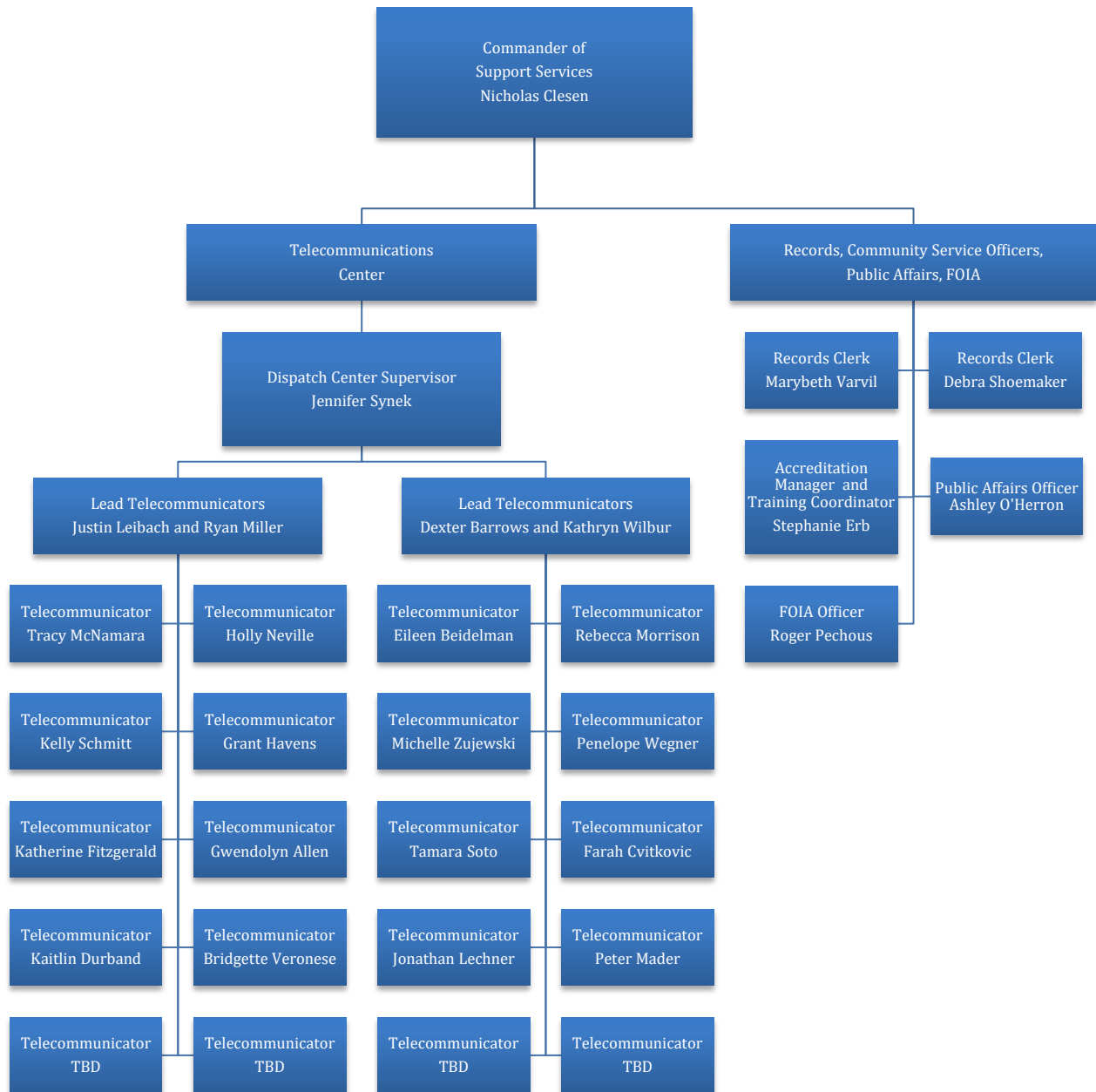
Police - Patrol Section



Police – Investigations Section



Police – Support Services Division Telecommunications, Records, Community Service Officers



Police – FY2023/24 Accomplishments

Personnel

Promotions

- On December 18th, 2023, Telecommunicators Ryan Miller and Kathryn Wilbur were promoted to the position of Lead Telecommunicator. Ryan has served with the police department since October 2015 and Kathryn has served with us since February 2020. The advancement of these two Telecommunicators will allow the department to have a Lead Telecommunicator on each of the dispatch center's four work shifts.
- On January 16th, 2024, Sergeant Nicholas Clesen was promoted to the rank of Commander. Commander Clesen started his career with the department in September 2003 and prior to promotion was tasked with supervising the Investigations Unit.
- Also on January 16th, 2024, Officer Roger Hendrickson was promoted to the rank of Sergeant. Sergeant Hendrickson joined us in December 2017 and during his career was assigned to the Northern Illinois Police Alarm System (NIPAS) Emergency Services Team.

Retirements

- On January 2nd, 2024, Commander Michael Cruz retired from the police department with just over twenty years of service. During his career Mike's specialty assignments included Bicycle Patrol Officer, Firearms Instructor, School Resource Officer (MCHS – East Campus) and Detective. He has also held the ranks of Sergeant and retired as a Commander.
- Omar Morales retired from the department on January 3rd, 2024. He had been with the McHenry Police Department since April 12th, 2002. During his time with the department Omar's specialty assignments included being assigned to the McHenry County Sheriff's Office as a Narcotics Officer, a member of the department's Street Crimes Unit, and assigned by the department as a Task Force Officer with the Department of Homeland Security.
- On January 31st, 2024, telecommunicator Patricia Garrett retired from the department. Pat served with the McHenry Police Department since October 2016, starting as a part-time Telecommunicator, and transitioned to full-time on January 1st, 2017. Prior to joining our team, she was a Police Assistant and Dispatcher with the City of Harvard for over thirteen years. Pat also served our country for over twenty years in the United States Army.

New Hires

- On April 19th, 2023, three new police officers joined the department. Trevor Pederson and Matthew Meyers attended the basic police academy at the Suburban Law Enforcement Academy at the College of DuPage. They graduated on August 18th, 2023, and then successfully completed the department's Field Training Program. Alex Lopez joined the department with over five years of experience with the Chicago Police Department.

- Stevan Barjaktarevic and Justin McCauley were sworn in as new police officers on August 16th, 2023. They attended the basic police academy at the Southwest Illinois Police Academy in Belleville, Illinois, graduating on December 22nd, 2023.
- On September 25th, 2023, Jonathan Lechner started his career with the police department as a Telecommunicator. Jon is an Illinois State University graduate and served in the United States Marine Corps.
- Trinity Tonyan joined the department as a Telecommunicator on October 25th, 2023. She is a MCHS graduate and spent some time with us in the school's internship program.
- On January 2nd, 2024, Christopher Cummings was sworn in as a new police officer. Chris started the basic police academy at Police Training Institute at the University of Illinois Urbana-Champaign.

Training

The McHenry Police Department recognizes the need to make sure all our sworn and civilian employees receive the highest level of training available. During FY 2023/24 sworn officers and civilian staff members of the McHenry Police Department participated in approximately 4,700 hours of training, both internally and externally. Training directly affects the success of service provided to the community and liability placed on the City. Some highlights were:

- Chief Birk, Deputy Chief Walsh and Sergeant Clesen attended the International Association of Chiefs of Police Conference in San Diego, California, and received world-renown training in topics that addressed contemporary or emerging issues confronting the law enforcement profession and the leaders of law enforcement agencies worldwide.
- Sergeant Polidori attended Northwestern University, School of Police Staff and Command. This extensive 10-week course provided management training by top law enforcement executives on topics including leadership, human resources, employee relations, organizational behavior, applied statistics, planning and policy development, and budgeting and resource allocation.
- Sergeants Ducak, Aalto, Kinney, and Prather all attended advanced training hosted by the FBI's Law Enforcement Executive Development Association. The Command Leadership Institute provides real-life, contemporary, best-practice strategies and techniques in topics such as: credibility, command discipline, liability, problem employees, and leading change within an organization.

Annual, Bi-Annual and Tri-Annual Training for the department includes:

- Arrest Search and Seizure law under the Fourth Amendment, Bias Based Policing (CALEA), Bloodborne Pathogens (OSHA), Civil Rights, Constitutional and Proper Use of Law Enforcement Authority, CPR/AED, Crisis Intervention Training, Critical Incident Response (CALEA), Crowd Control Response Training (CALEA), Cultural Competency, Defensive Tactics (CALEA), Emergency Medical Response, Ethics (CALEA), Firearms Qualifications, HAZMAT first responder awareness level, High Risk Traffic Stops, Human Rights, Implicit Bias, Investigations of Sexual Assault and Sexual Abuse, Law Legal Updates, Mental Health Awareness*(CALEA), Narcan, Officer Safety Techniques, Officer Wellness and Mental Health, Portable Fire Extinguisher Training, Procedural Justice, Psychology of Domestic Violence, Racial and Ethnic Sensitivity, Reporting Child Abuse and Neglect, Sexual Harassment, Standardized Field Sobriety Testing, Taser, Temporary Detention (CALEA), Trauma Informed Responses to Sexual Assault and Sexual Abuse, Use of Force.

Sworn Officer training was conducted in:

- Law Enforcement Administration
- Canine Unit Operations
- Narcotics Investigations
- Weekly Case Law Updates
- Crime Scene Investigations
- Homicide Investigations
- Interview & Interrogations
- Special Response Teams Training
- Rapid Deployment Training
- Firearms Training
- Critical Accident Investigations
- Patrol Operations
- Arson Investigations
- State Mandated Annual Training Segments

Civilian training was conducted in:

- Dispatch Leadership Symposium
- Integrated Emergency Management Course
- Dispatch Rapid SOS Admin Training
- CIT for 911 Dispatchers
- Dispatch - IPSTA Conference
- Dispatch - Mental Health First Aid for Public Safety
- Dispatch – Text To 911
- Dispatch - LEADS 3.0 Update
- Weekly Dispatch In-House Training 1-2 hours weekly
- Dispatch CPR Training
- Dispatch Annual ICS Training
- Dispatch Annual LEADS Certification
- Dispatch – Monthly Police/Fire/EMS Scenario Based Training Modules

Calls for Service

Police Calls for Service

In the 2023 calendar year the McHenry Police Department handled 26,179 calls for service through dispatch and police services. The following list highlights the types and volume of specific areas of investigation by the department. These investigations resulted in over 212 felony and misdemeanor charges being filed.

Homicide	0	Sex Offenses	3	Robbery	1
Burglary	11	Theft	74	Motor Vehicle Theft	9
Weapons Offenses	0	Domestic Disturbances	398	Drug Investigations	43
Fire Investigations	12	Death Investigations	46	Burglary to Vehicle	17
Juvenile Incidents	424				

Dispatch Center Calls for Service

During the 2023 calendar year, NERCOM answered approximately 44,809 Emergency 911 calls, approximately 78 text-to-9-1-1 calls for service, and approximately 77,394 non-emergency administrative calls. An additional 30,200 outgoing calls were made on the behalf of our customers for additional tasks.

The dispatch center handled the following calls for service during the 2023 calendar year:

Department	Calls for Service
McHenry Police	26,179
Johnsburg Police	3,325
Marengo Police	4,174
Union Police	106
Woodstock Police	38,544
Harvard Police	10,939
Fox River Grove Police	5,032
McHenry Fire	7,587
Marengo Fire & Rescue	1,982
Union Fire	124
Woodstock Fire	5,580
Harvard Fire	1,336
Cary Fire	2,656
Nunda Fire	498
Fox River Grove Fire	763

Mutual Aid

During FY 2023/24 the McHenry Police Department participated in multiple mutual aid requests. Sergeant Ducak, Detective Voelker and Officer Carey participated in eight (8) taskforce callouts through the McHenry County Major Investigation Assistance Team (MIAT), which resulted in one adult being charged with Aggravated Assault of a Peace Officer and one juvenile being charged with Aggravated Unlawful Use of a Weapon.

Multiple officers from the McHenry Police Department participated in three (3) callouts through the McHenry County Major Accident Assistance Team. These officers investigated vehicle crashes that resulted in death or serious bodily injury.

The McHenry Police Department has an officer assigned to the Northern Illinois Police Alarm System (NIPAS) Emergency Service Team. That officer participated in seventeen (17) callouts for incidents such as high-risk felony arrest warrants and armed/barricaded subjects.

Public Safety Initiative

During FY2023/24 the McHenry Police Department continued to take on the opioid and heroin crisis head on. Through a multi-tiered approach of solving this crisis, the McHenry Police Department has acted through enforcement efforts (arrests and drug seizures), the use of Narcan and participation in the “A Way Out Program”. During the 2023 calendar year the McHenry Police saved eleven (11) lives using Narcan and assisted eleven (11) people into the “A Way Out Program”.

The department’s I.T. Division spearheaded a program and installed security cameras at the newly renovated Miller Point Park and new Tiny Shops of Riverside Drive. These cameras live-stream through the City’s existing system and can be monitored by the police department’s dispatch center. In the rare case of a crime at one these locations (ex. Vandalism), footage can be used to identify the offender(s) and hold them responsible for their actions.

Accreditation

The Commission on Accreditation for Law Enforcement (CALEA) has been an ongoing partnership for the police department since 2002. The purpose of CALEA is to improve the delivery of public safety services, primarily by: maintaining a body of standards, developed by public safety practitioners, covering a wide range of up-to-date public safety initiatives; establishing and administering an accreditation process; and recognizing professional excellence.

- The continuous re-accreditation of the McHenry Police Department has proven that the agency has set and followed the following goals set by CALEA.
- Strengthen crime prevention and control capabilities;
- Formalize essential management procedures;
- Establish fair and nondiscriminatory personnel practices;
- Improve service delivery;
- Solidify interagency cooperation and coordination; and
- Increase community and staff confidence in the agency.
- Developed a comprehensive, well thought out, uniform set of written directives.
- Established a preparedness program that is ready to address natural or man-made critical incidents.
- Strengthened the agency's accountability, both within the agency and the community.
- Limited the agency's liability and risk

Through our continued efforts the McHenry Police Department successfully completed another annual assessment by CALEA, maintaining our accreditation.

In FY 22/23 the dispatch center was recognized by The International Academies of Emergency Dispatch (IAED) as an Accredited Center of Excellence (ACE) for emergency dispatching. McHenry Police Department/NERCOM is the 307th Medical ACE in the world and only the 7th center in Illinois to reach this status. The dispatch center maintained this accreditation through FY 23/24 certifying that the center is performing at or above the established standards for the industry. Centers who earn ACE status are the embodiment of dispatch done right, and have demonstrated strong local oversight, rigorous quality processes, and a commitment to data-driven continuous improvement.

Social Services Program

The police department Social Services program provided services for 142 different cases, which was a 166% increase in case referral from 2022. The social service program has been widely utilized and accepted by the McHenry Police officers as an additional tool to use in providing resources for the community.

The Social Service Coordinator is also the primary handler for the departments therapy canine, Oakley. Oakley continues his work and was deployed over 80 times in 2023. These deployments include every school in the city of McHenry, community events, partner law enforcement agency projects, hospital visits, and several nursing home outings. Oakley continued his official training in 2023 and completed his required visits to achieve AKC Therapy Dog (THD) and will complete the next level of AKC Therapy Dog Advance (THDA) which requires at least 100 deployments. In December 2023 Oakley was recertified by the Masonic Association of Service and Therapy Dogs for the 2024 year.

Community Outreach

The McHenry Police Department, in an effort to accomplish the agency's mission, participates in many community outreach events each year. Below highlights some of the more notable events that were able to occur in FY2023/24.

National Night Out

On August 8th, 2023 the police department hosted National Night Out at Knox Park. We were joined by the McHenry County Sheriff's Office, Johnsburg Police Department, McHenry County Conservation District Police, and the McHenry Township Fire Protection District. National Night Out is a campaign that enhances the relationship between neighbors and law enforcement while bringing back a true sense of community. Furthermore, it provides a great opportunity to bring police and neighbors together under positive circumstances.

Child Safety Seat Installations

The McHenry Police Department has a team of certified car seat technicians dedicated to providing education to parents and caretakers of young children. Members of the car seat team stay certified by acquiring continued education credits and demonstrating their use of proper skills and education techniques. Technician duties include offering free inspections of child's safety seats at both our police department and scheduled events. In 2023, the McHenry Police Department installed over 120 child seats and showed current parents and parents to be how to keep their families safe.

Adopt-A-School Program

In FY 2023/24, the McHenry Police Department continued the agency's "Adopt-A-School" program. This program pairs individual officers with specific grade schools with the community to increase awareness and safety within those schools. The program entails individual Day Shift patrol officers being assigned their own specific grade school. The objective is for the officers to get to know the faculty and students at their respective school so that the police department can provide a better service. This program involves activities such as foot patrols, classroom instruction blocks, training exercises, and a community approach to solving problems within our schools. The plan is designed to further the McHenry Police Department's mission of increasing school safety in our local schools.

Social Media Messaging

During FY2023/24, the McHenry Police Department continues its efforts to reach community members through social media. These platforms disseminate critical information and also help us show the lighter side of the department's daily operations.

Recognizing that many in and around our community utilize social media as an information source, the police department improved its efforts on Facebook and Twitter, increasing our followers from the previous year and having a reach of over 17,000 people on Facebook.

Since 2009, the McHenry Police Department has been using Nixle to communicate emergency messages in real-time. The police department currently has over 21,000 subscribers to this free service.

Special Olympics Illinois

Special Olympics is a global organization that unleashes the human spirit through the transformative power and joy of sport, every day around the world. Through programming in sports, health, education and community building, Special Olympics is changing the lives of people with intellectual disabilities solving the global injustice, isolation, intolerance, and inactivity they face. Special Olympics Illinois provides opportunities for more than 22,000 traditional athletes, more than 20,000 Young Athletes (ages 2-7), approximately 40,000 coaches and volunteers and thousands more people statewide through 19 area programs in all 102 counties of the state.

The Law Enforcement Torch Run is the single largest year-round fundraising vehicle benefiting Special Olympics Illinois. The annual intrastate relay and its various fundraising projects have two goals: to raise money and to gain awareness for the athletes who participate in Special Olympics Illinois. The Law Enforcement Torch Run has raised over \$1,000,000,000 over the last 44 years while increasing awareness of Special Olympics athletes and their accomplishments.

Our efforts helped raise almost \$10,0000 for the athletes of Special Olympics - Illinois.

Senior Citizen Dispatch Call-In Program

NERCOM participates in a Senior-Citizen call-in program designed by Woodstock PD to keep daily track of those who live alone within the Woodstock community. As a result of these daily phone calls with the telecommunicators, they have established friendships with the senior citizens and again this year, volunteered during their off time to bake Christmas cookies for them and to celebrate their birthdays.

Coffee with the Chief

Since 2012, the police department has held an active "Coffee with the Chief" Program. Currently this program is a partnership with the McHenry Public Library. This public meeting is offered to residents of McHenry as part of the McHenry Police Department's continued commitment in keeping our citizens and community informed about their police department. These events are opportunities for the Chief and members of the McHenry Police Department to obtain face to face feedback from our citizens.

In addition, our Dispatch Center Supervisor and several Telecommunicators participated in Woodstock's Coffee with the Chief this year as well. Our staff members were invited to discuss the

many challenges of dispatching police and fire services for multiple agencies. The presentation and Q & A session were well-received, and we were invited to return again next year.

Police Department Tours

During FY2023/24 the police department was visited by several community and youth groups who wanted to learn more about the functions and staff of the department. Officers gave tours and discussed/demonstrated forensic techniques. One of the highlights was the annual visit from the students of Riverwood School. Mayor Jett discussed the role of the City Council, Deputy Clerk Johnson gave a tour of the Municipal Center and Chief Birk show the students the department and one of our squad cars.

Rotary Secret Santa Program

This is the McHenry Police Department's fifth year assisting the McHenry Rotary Club with their Secret Santa Program. This program collects, wraps and distributes over 7,600 gifts for almost 2,000 children in need throughout McHenry County and then hand delivers them all. Both sworn and civilian employees of the department (and their family members) volunteered their time to sort, wrap and participate in a coordinated deliver event of these gifts.

Police – FY2024/25 Goals & Objectives

Below are the highlighted Goals and Objectives that the McHenry Police Department will focus on during the 2024/25 fiscal year.

- Continue to provide the highest level of police services to the citizens of McHenry.
- Further advancement of resources for the department's Social Services Program.
- Continue with the department's renovation / expansion phases to meet the department's performance and usage needs.
- Seek and secure the highest-level training opportunities for all agency members.
- Continue and expand the department's public relations/community involvement programs.
- Continued support for overall community school safety through the School Resource Officers (SRO) and the Adopt-A-School program.
- In partnership with District 15, launch a new drug prevention program in the junior high schools called "To Good for Drugs".
- Continue the department's Traffic Safety Plan in order to keep our roadways safe.
- Maintain fiscal responsibility and reduce any financial burden on the City through grant funding.
- Continue to maintain professional standards by being assessed through the Commission on Accreditation for Law Enforcement Agencies (CALEA).
- Maintain Emergency Medical Dispatch (EMD) ACE Accreditation through Priority Dispatch.
- Continue to actively partner with other organizations such as MCAT, MIAT, NIPAS and ILEAS in an effort to share police resources and reduce operational costs.
- Replace five police vehicles, all with appropriate emergency equipment.
- Replace four in-squad computers.
- Implement a new Body-Worn Camera program.
- Establish agency memberships in the newly created McHenry County Regional Training Center.
- Improve the quality of services provided to other outside police agencies.
- Strengthen our customer base through professional relationships.

- Annual review, revision and development of department policies and operational procedures.

Police – FY2024/25 Performance Measures

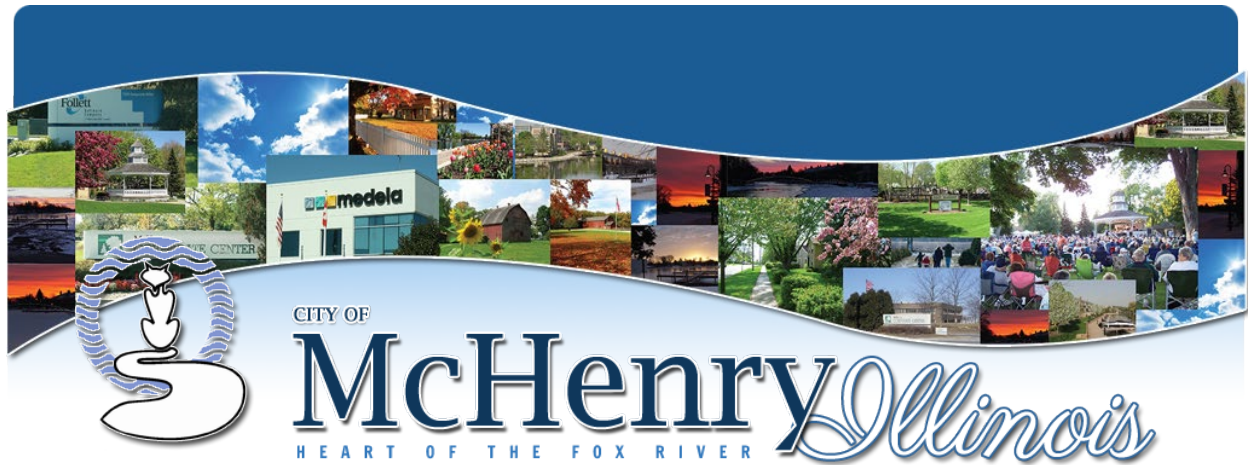
Item	Goal	Description	FY24/25 Proposed Outcome(s)
Crime Rate	Actively suppress property crime and crimes against persons in order to ensure the safety of the McHenry Community and its citizens.	Did UCR reportable property crimes and crimes against person totals stay the same or see a reduction?	February 15, 2025
Annual Police Budget	Manage police department resources in an efficient and effective manner ensuring that community needs are met.	To complete FY 24/25 by keeping expenditure at or under approved police budget.	April 30, 2025
Traffic Crash / Roadway Safety	Create a safe roadway system within the City by enforcing traffic laws in order to create safe driving behavior.	To complete the 2024 calendar year with an overall reduction in traffic accidents.	A reduction in traffic crashes investigated in 2024 as compared to 2023.
Accreditation	To improve the delivery of public safety services, primarily by: maintaining a body of standards, developed by public safety practitioners, covering a wide range of up-to-date public safety initiatives; establishing and administering an accreditation process; and recognizing professional excellence.	To successfully review and revise policies in accordance with new laws or practices; Complete CALEA proofs and reports as required.	<ol style="list-style-type: none"> 1. Review and revise as needed all agency policies by January 2025. 2. Complete all required CALEA standard proofs and reports for the 2024 calendar year by February 2025.
Community Relations	Maintain a strong working relationship with the McHenry Community and its Citizens in order to maintain trust and support in our mission to serve and protect.	<ol style="list-style-type: none"> 1. Improvements to community events such as; Child Safety Seat Installations, Coffee with the Chief, School Safety, Adopt-A-School Program, Garden Quarter Community Days, Special Olympics Illinois, safety Expos and MCPOA Events 2. Continued improvement to Public Relations and Social Media Interaction. 	An increase in attendance to all community events, positive community feedback and the launch of new initiatives by April 2025.
Training	Provide the highest level of professional police services with the lowest liability or risk to the City and the Citizens who we serve.	<p>2024/25 McHenry Police Department Training Plan.</p> <p>Illinois Police Training Act 50/ILCS 705/7</p>	Meet or exceed all training requirements in the calendar year 2024, established by departmental policy and Illinois State Statute.
Narcotics Enforcement	Reduce the amount of opioid usage and overdoses.	Arrest / Investigation enforcement action of the illegal sale and use of opioids. Narcan deployment. Participation in the "A Way Out" Program.	Obtain a reduction in the amount of opioid (specifically heroin) overdoses and deaths in McHenry for the 2024 calendar year.

Grants	See alternative ways to fund police related projects that support the mission of the organization.	Annual review of all grant submission applied for and all grant submission awarded.	Awarded grant funding for traffic enforcement and ballistic vest purchases with a minimum of two additional grants to be applied for.
Maintain state certification for Emergency Medical Dispatching	Meet the standard goal of priority dispatch for certification	All telecommunicators shall hold a current EMD certification from IDPH at all times.	Measure will be evaluated continually throughout the year and produced in annual report .
Emergency Call Processing	Initially process 95% of emergency calls within 60 seconds of them being answered.	Telecommunicator shall, within 60 seconds of answering an emergency call, acquire location of incident, phone number of caller, complaint type, and create a CAD event OR complete a PSAP to PSAP transfer at least 95% of the time.	Measure will be substantiated through the use of quarterly reporting, which will culminate into an annual report.
Emergency Call Dispatching	Dispatch 95% of emergency calls within 90 seconds of them being answered.	Telecommunicator group shall dispatch at least 95 % of all emergency calls within 90 seconds of them being answered.	Measure will be substantiated through the use of quarterly reporting, which will culminate into an annual report.
LEADS Hot File Entry	All Criminal Hot Files will be entered without delay.	Telecommunicator shall, within 60 minutes of receiving all necessary information, complete each Criminal Hot File entry into the LEADS/NCIC database.	Measure will be based on regular auditing of the LEADS CHF records contained within the 911 center.
Non-Emergency Call processing.	Initially process 95% of all non-emergency calls within 120 seconds of them being answered.	Telecommunicator shall, within 120 seconds of answering a non-emergency call, acquire location of incident, phone number of caller, complaint type, and create a CAD event OR complete a PSAP to PSAP transfer at least 95% of the time.	Measure will be substantiated through the use of quarterly reporting, which will culminate into an annual report.
Non-Emergency Call Dispatching	Dispatch 95% of non-emergency calls within 150 seconds of them being answered.	Telecommunicator group shall dispatch at least 95 % of all non-emergency calls within 150 seconds of them being answered.	Measure will be substantiated through the use of quarterly reporting, which will culminate into an annual report.

	A	B	O	Q	S	T	U	V	W	X
1	Police Department - Fund Summary (Fund 100, Department 22)									
2										
3	Account	Account	FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25		Variance
4	Number	Description	Actual	Actual	Actual	Budget	Estimated	Proposed	Variance (\$)	(%)
5										
6	Salaries/Benefits									
7	4010	Salaries	383,114	394,570	451,844	424,455	451,413	443,198	18,743	4.42%
8	4020	Sworn Salaries	4,903,477	5,002,324	5,261,441	5,684,302	5,665,965	5,816,698	132,396	2.33%
9	4030	Salaries - Part Time	16,119	16,681	15,935	25,920	5,587	47,840	21,920	84.57%
10	4050	Overtime	169	203	-	5,000	-	5,000	-	0.00%
11	4055	Sworn Overtime	184,320	289,240	239,816	244,500	256,617	250,000	5,500	2.25%
12	4080	Career Ladder	23,673	23,098	21,043	24,000	21,274	24,000	-	0.00%
13	4310	Health Insurance	1,005,590	996,674	1,063,642	1,223,772	954,169	1,149,413	(74,359)	-6.08%
14	4320	Dental Insurance	37,338	39,730	40,270	47,107	43,837	48,378	1,271	2.70%
15	4330	Life Insurance	2,107	3,004	3,905	4,731	2,885	2,907	(1,824)	-38.55%
16	4340	Vision Insurance	3,554	4,793	4,860	5,652	4,986	5,053	(599)	-10.60%
17	4410	FICA Medicare	390,083	410,608	430,791	490,226	466,699	503,885	13,659	2.79%
18	4420	IMRF Retirement	45,319	44,240	44,997	42,659	40,734	43,570	911	2.14%
19	4430	Contribution - Police Pension	26,150,315	655,318	621,970	671,455	669,181	710,366	38,911	5.80%
20	4510	Uniform Allowance	31,616	34,808	38,665	48,600	41,127	54,600	6,000	12.35%
21		TOTAL SALARIES/BENEFITS	33,176,794	7,915,291	8,239,179	8,942,379	8,624,474	9,104,908	162,529	1.82%
22										
23	Contractual Services									
24	5110	Contractual	173,621	135,330	218,628	133,200	181,406	405,768	272,568	204.63%
25	5310	Postage and Meter	1,696	2,595	1,391	2,000	2,800	2,000	-	0.00%
26	5320	Telephone	29,674	12,171	12,459	33,000	35,492	40,500	7,500	22.73%
27	5370	Repair and Maintenance	86,644	40,998	57,987	61,500	46,723	61,500	-	0.00%
28	5410	Dues	1,513	1,509	3,071	2,500	2,654	2,500	-	0.00%
29	5420	Travel Expense	3,852	9,622	11,296	29,200	17,731	31,200	2,000	6.85%
30	5430	Training	27,120	42,629	44,736	92,830	76,706	105,080	12,250	13.20%
31	5440	Tuition Reimbursements	11,250	13,090	18,791	15,000	7,853	15,000	-	0.00%
32	5450	Publications	166	-	166	200	166	200	-	0.00%
33		TOTAL CONTRACTUAL SERVICES	335,536	257,944	368,525	369,430	371,531	663,748	294,318	79.67%
34										

	A	B	O	Q	S	T	U	V	W	X
1	Police Department - Fund Summary (Fund 100, Department 22)									
2										
3	Account	Account	FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25		Variance
4	Number	Description	Actual	Actual	Actual	Budget	Estimated	Proposed	Variance (\$)	(%)
35										
36	Supplies									
37	6110	Materials and Supplies	21,037	21,641	19,318	25,500	25,845	26,000	500	1.96%
38	6210	Office Supplies	12,953	17,102	20,537	21,500	18,128	20,000	(1,500)	-6.98%
39	6250	Gasoline and Oil	84,806	116,652	150,765	168,000	145,606	150,000	(18,000)	-10.71%
40	6270	Small Equipment	24,568	12,947	23,185	19,700	21,690	21,750	2,050	10.41%
41	6310	K-9 Unit	3,198	4,527	14,164	11,150	12,605	11,150	-	0.00%
42	6340	Forfeiture Expenses	-	-	-	-	-	-	-	#DIV/0!
43		TOTAL SUPPLIES	146,562	172,869	227,969	245,850	223,874	228,900	(16,950)	-6.89%
44										
45	Other									
46	7400	Bond Issuance Costs	335,432	-	-	-	-		-	#DIV/0!
47	9904	Transfer - Debt Service	-	1,667,297	1,664,827	1,665,073	1,665,073	1,663,589	(1,484)	-0.09%
48	9920	Purchase of Services - Risk Management	229,083	229,083	303,597	378,487	378,487	378,487	-	0.00%
49	9922	Purchase of Services - Information Tech	355,398	382,585	506,380	621,095	621,095	748,504	127,409	20.51%
50		TOTAL OTHER	919,913	2,278,965	2,474,804	2,664,655	2,664,655	2,790,580	125,925	4.73%
51										
52	Capital Outlay									
53	8300	Capital - Equipment	9,167	39,330	243,617	27,500	3,504	82,100	54,600	198.55%
54	8400	Capital - Vehicles	-	-	-	-	-	-	-	#DIV/0!
55		TOTAL CAPITAL OUTLAY	9,167	39,330	243,617	27,500	3,504	82,100	54,600	198.55%
56										
57		TOTAL POLICE DEPARTMENT	34,587,972	10,664,399	11,554,094	12,249,814	11,888,038	12,870,236	620,422	5.06%

	A	B	O	Q	S	T	U	V	W	X
1	Dispatch Center - Fund Summary (Fund 100, Department 23)									
2										
3	Account	Account	FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25	Variance	Variance
4	Number	Description	Actual	Actual	Actual	Budget	Estimated	Proposed	(\$)	(%)
5										
6	Salaries/Benefits									
7	4010	Salaries	1,630,007	1,580,982	1,498,966	1,872,576	1,727,351	1,950,559	77,983	4.16%
8	4030	Salaries - Part Time	13,220	10,520	7,750	30,000	-	30,000	-	0.00%
9	4050	Overtime	119,484	153,627	222,346	125,000	184,641	125,000	-	0.00%
10	4310	Health Insurance	347,313	364,402	395,932	539,040	348,589	472,727	(66,313)	-12.30%
11	4320	Dental Insurance	13,254	13,746	14,836	21,679	16,297	19,233	(2,446)	-11.28%
12	4330	Life Insurance	897	1,255	1,484	2,075	1,094	1,275	(800)	-38.55%
13	4340	Vision Insurance	1,350	1,795	1,814	2,448	1,350	2,278	(170)	-6.94%
14	4410	FICA Medicare	133,643	125,841	124,722	155,110	139,895	161,075	5,965	3.85%
15	4420	IMRF Retirement	212,400	203,409	177,747	223,729	182,973	199,046	(24,683)	-11.03%
16	4510	Uniform Allowance	6,247	6,274	8,056	10,000	6,759	10,000	-	0.00%
17		TOTAL SALARIES/BENEFITS	2,477,815	2,461,851	2,453,653	2,981,657	2,608,949	2,971,193	(10,464)	-0.35%
18										
19	Contractual Services									
20	5110	Contractual	10,034	11,146	23,007	10,900	17,459	14,900	4,000	36.70%
21	5310	Postage and Meter	-	52	-	50	33	50	-	0.00%
22	5320	Telephone	-	-	-	-	-	-	-	#DIV/0!
23	5420	Travel Expense	(24)	1,451	4,306	6,850	1,690	6,850	-	0.00%
24	5430	Training	10,216	8,249	7,333	14,990	10,805	17,990	3,000	20.01%
25	5440	Tuition Reimbursements	1,750	1,750	-	2,500	-	2,500	-	0.00%
26	5510	Utilities	-	-	-	500	-	500	-	0.00%
27		TOTAL CONTRACTUAL SERVICES	21,976	22,648	34,646	35,790	29,987	42,790	7,000	19.56%
28										
29	Supplies									
30	6110	Materials and Supplies	4,295	5,340	3,082	5,620	5,953	7,120	1,500	26.69%
31	6210	Office Supplies	472	707	802	1,000	260	2,500	1,500	150.00%
32	6270	Small Equipment	-	-	-	-	-	-	-	#DIV/0!
33		TOTAL SUPPLIES	4,767	6,047	3,884	6,620	6,213	9,620	3,000	45.32%
34										
35	Other									
36	9920	Purchase of Service - Risk Management	51,132	51,132	54,711	60,182	60,182	64,997	4,815	8.00%
37	9922	Purchase of Service - IT	37,462	38,399	67,935	72,690	72,690	76,325	3,635	5.00%
38		TOTAL OTHER	88,594	89,531	122,646	132,872	132,872	141,322	8,450	6.36%
39										
40		TOTAL DISPATCH CENTER	2,593,152	2,580,077	2,614,829	3,156,939	2,778,021	3,164,925	7,986	0.25%



Fiscal Year 2024/2025
Annual Budget

Public Works Administration

Public Works Administration - Overview



Public Works Departmental Mission

The mission of the Public Works Department is to respond to the community needs consistent with the policies determined by City Council, to maintain a working environment built upon trust, respect and citizen involvement, and to achieve the City's goal of being responsive to resident needs and focusing on customer service.

The Department consists of four operating sections that provide services to the citizens of our community. These sections include Administration, Street/Utility Division, Water Division, and Wastewater Division.

In spring of 2020, the Public Works Department was reorganized to consolidate duties, reduce management personnel costs, and create opportunities for cross training between divisions. Maintenance operations are now divided into two groups: Field Operations, which includes the Street and Utility Divisions, and Treatment Operations, which includes the Water and Wastewater Divisions.

Public Works Administration Mission

It is the purpose of the Administration Division to provide direction and administrative support to the Department of Public Works. Public Works Administration is also responsible for completing City projects for the public welfare, to the highest quality, in accordance with legal and contractual standards, and in accordance with City statutes. The Public Works Department is responsible for the management of all City Engineering and Construction Projects, Request for Proposal solicitation for Engineering and Construction projects, contract enforcement, and general technical assistance for the Public Works Department.

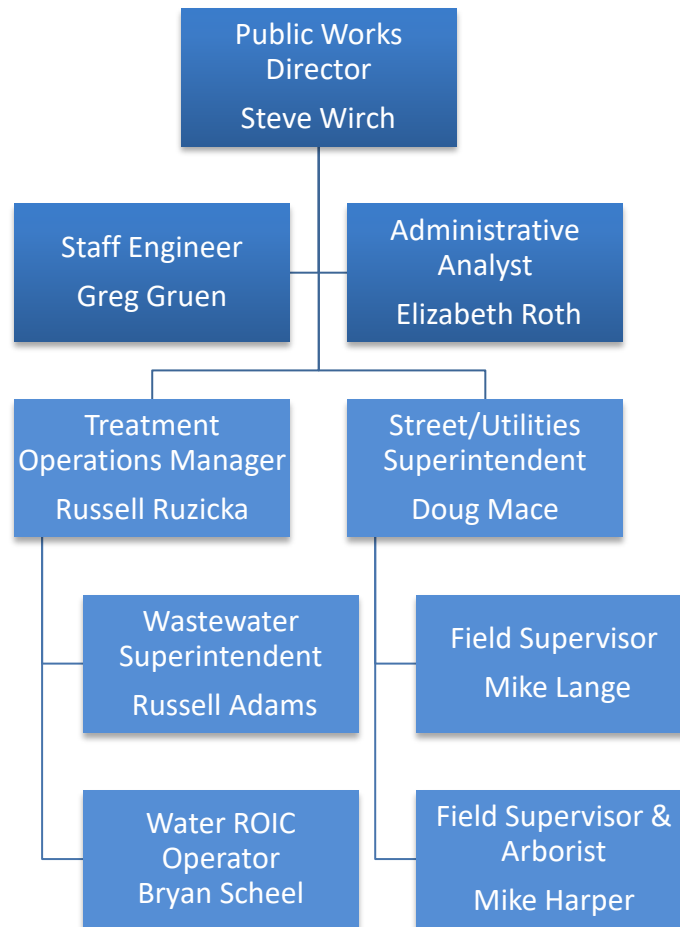


There are several primary operating functions within the Public Works Administration Division:

- To coordinate with the Mayor, City Council and City Administrator to ensure proper execution of the City's policies and departmental programs.
- To provide "in-house" engineering services for a number of City projects, to perform plan review for development and utility projects, and to perform project management services for the City's contracted engineering services and publicly bid capital construction projects.
- To provide administration, personnel management, asset management, departmental strategic planning, financial management, and capital improvement program planning/implementation for a Public Works Department responsible for all municipally owned and operated public infrastructure within the corporate limits of the City of McHenry.

The Public Works Administration Division includes the Director of Public Works Steve Wirch, Staff Engineer Greg Gruen, and Administrative Analyst Elizabeth Roth.

Public Works Administration – Organizational Chart





Public Works Administration – FY23/24 Accomplishments

- Administration and oversight of Refuse Collection Contract.
- Awarded “Tree City USA” for the 28th consecutive year.
- Successful completion of FY23/24 Road Resurfacing Program which included over 6 miles of resurfacing.
- Year 2 implementation of the 20-year Community Investment Plan which was funded with base fees implemented in January of 2022.
- Consultant selection, project startup, project management and coordination with all City Departments for the design of Riverside Drive Streetscape Improvements.
- Project management for the completion of the North Riverside Drive Parking Lot Reconstruction.
- “In-House” plan and contract document preparation, public bidding, and project management for the resurfacing of parking lots at Petersen Park.
- Ongoing project management for the construction of the South Main Street Parking Lot Rehabilitation.
- Ongoing project management and coordination of design services for utility relocation associated with the future reconstruction of Illinois Route 31.
- Ongoing project management for the Bull Valley Road Surface Transportation Program (STP).
- Project management for the completion of the Green Street STP resurfacing project.

- Ongoing project management for the Barreville Road STP project selected in the Spring 2022 Council of Mayors call for projects.
- Ongoing project management and “in-house” engineering design for the Illinois Department of Natural Resources \$150,000 grant funding for the City Boat Launch Parking Lot Paving Project.
- Successful award of the Illinois Transportation Enhancement Program for Illinois Route 31 sidewalks and street lighting.
- Ongoing project management for the Oakwood Drive bridge rehabilitation.
- Successful completion and/or award of grants totaling \$6,556,000 over the last 4 years for the following projects: Green Street-STP (2023) \$919,000; Bull Valley Road-STP (2024) \$262,000; Barreville Road (2027) \$709,000; IDNR Boat Launch Paving (2024) \$150,000; Oakwood Drive Bridge (2026) \$631,000; Bull Valley Road Bridge (2028) \$1,368,000; Route 31 Sidewalk & Lighting ITEP (2028) \$2,517,000

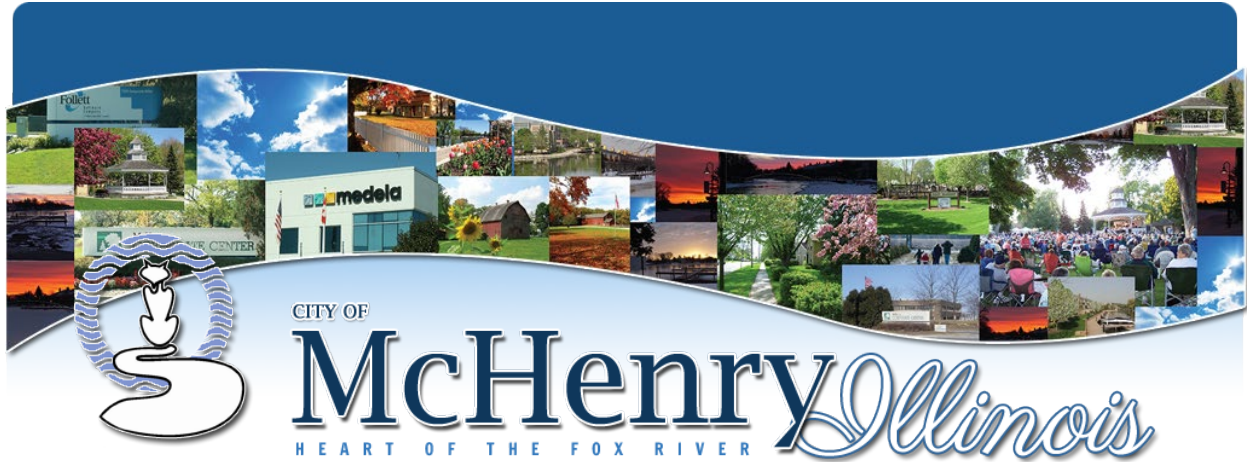
Public Works Administration – FY24/25 Goals & Objectives

- Provide effective communication with the City residents about the various Public Works projects, programs, and services.
- Ongoing management of the City's refuse collection contract, leaf pickup, yard waste, and e-waste/Christmas lights recycling programs.
- Provide responsible financial management while maintaining existing Public Works services.
- Continue electronic archiving efforts to fully digitize existing paper records into a searchable electronic record.
- Continued implementation of an annual road resurfacing program of more than \$2.0 million including successful management and completion of a \$2.8 million program in 2024.
- Year 3 implementation of the 20-year Community Investment Plan adopted by City Council in January of 2022.
- Successful project management for construction of the Bull Valley Road STP project.
- Ongoing project management with the Village of Prairie Grove for the Barreville Road STP Project.
- Completion of Phase II Engineering and project management for the Oakwood Drive Bridge Project.
- Project management for ongoing design projects, including Venice Avenue Reconstruction and Water Tower #4 painting.
- Project management, coordination with City Departments, and final plan delivery for the Riverside Drive Streetscape Improvements Project.
- Project management for the design and construction of the South Main Street Parking Lot Construction.
- Ongoing project management and securing of easements for the design of the Mill Street and Richmond Road Water Main Replacement projects (FY22/23 Water Main Replacement Program).
- Continued project management of design services for utility relocation associated with the future reconstruction of Illinois Route 31.
- Continued implementation and maintenance of OSHA Safety Programs & Policies for all Local 150 and Public Works staff.

Public Works Administration – FY24/25 Performance Measures

Performance Item	Performance Goal	Performance Measure	FY24/25 Proposed Outcome(s)
Capital Improvement Program (CIP)	Develop an updated CIP and transmit to Finance and Administration Department	Was the CIP updated and transmitted to the Finance and Administration Department by the due date?	All deadlines are met
Annual Budget	Develop and present an operating budget to the Finance and Administration Department	Was the operating budget transmitted to the Finance and Administration Department by the due date?	All deadlines are met
Resident Complaints/Inquires	Respond to a resident complaint or inquiry within one working day from receipt	% of time that Public Works Department staff responds within one day	Respond to resident complaints/inquiries within one working day 100% of the time throughout the year
Request for Proposals (RFP) Development	Develop all RFP's for Engineering Services and for Construction projects for which the City performs "in house" engineering services	Status of RFP's for budgeted projects	All RFP's completed, issued, and contracts awarded for projects in current budget year
Project Management	Manage City Engineering and Construction Projects and assure projects are completed on time and on budget	Schedule and Budget status of City Engineering and Construction Projects	All Engineering and Construction Projects completed on time and on budget
Contract Enforcement	Assure that City Engineering and Construction Projects are completed in accordance with contract documents and scope of services	Quality Assurance of City Engineering and Construction Projects	All contract work and scope items are completed in accordance with contract provisions
Permit Reviews	Review and issue utility permit applications and assure that City infrastructure is undamaged or is fully restored upon completion of permit work	Status of issued permit	All issued permits are completed and closed per the terms of the original permit application. No/minimal outstanding permits.
Technical Support for Maintenance Staff	Provide all requested technical support for Operations Managers, Maintenance Superintendents, and Supervisors	Completion status of requests for technical assistance	All requests for technical assistance are completed on "as needed" basis
Financial Management	Efficient management of all operating fund accounts	Final Operating Expenditures relative to budgeted operating expenditures	All operating funds are at or below the approved operating budget and/or overages are documented and justified

	A	B	O	Q	S	T	U	V	W	X
1	Public Works Administration - Fund Summary (Fund 100, Department 30)									
2										
3	Account	Account	FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25	Variance	Variance
4	Number	Description	Actual	Actual	Actual	Budget	Estimated	Proposed	(\$)	(%)
5										
6	Salaries/Benefits									
7	4010	Salaries	285,990	295,606	340,257	367,180	330,059	343,439	(23,741)	-6.47%
8	4050	Overtime	-	-	-	-	-	-	-	#DIV/0!
9	4110	Salaries - PT Seasonal	389	5,704	13,173	15,000	-	10,000	(5,000)	-33.33%
10	4310	Health Insurance	24,188	22,943	21,655	22,913	20,958	31,983	9,070	39.58%
11	4320	Dental Insurance	1,020	1,097	1,417	2,552	2,119	2,396	(156)	-6.11%
12	4330	Life Insurance	131	171	211	249	143	153	(96)	-38.55%
13	4340	Vision Insurance	151	193	191	206	168	195	(11)	-5.34%
14	4410	FICA Medicare	21,727	22,862	25,919	29,237	24,940	27,038	(2,199)	-7.52%
15	4420	IMRF Retirement	35,079	34,605	35,104	35,910	31,087	32,936	(2,974)	-8.28%
16	4510	Uniform Allowance	82	-	-	500	-	500	-	0.00%
17		TOTAL SALARIES/BENEFITS	368,757	383,181	437,927	473,747	409,474	448,640	(25,107)	-5.30%
18										
19	Contractual Services									
20	5110	Contractual	2,428	12,170	28	-	28	-	-	#DIV/0!
21	5310	Postage and Meter	183	568	66	200	227	200	-	0.00%
22	5410	Dues	1,060	866	823	1,000	823	500	(500)	-50.00%
23	5420	Travel Expense	-	-	-	500	-	1,700	1,200	240.00%
24	5430	Training	-	-	125	500	2,100	1,500	1,000	200.00%
25	5440	Tuition Reimbursement	-	1,564	3,000	3,000	-	-	(3,000)	-100.00%
26		TOTAL CONTRACTUAL SERVICES	3,671	15,168	4,042	5,200	3,178	3,900	(1,300)	-25.00%
27										
28	Supplies									
29	6210	Office Supplies	600	750	508	500	518	500	-	0.00%
30	6270	Small Equipment	147	-	-	500	-	-	(500)	-100.00%
31	6950	Forestry	9,000	8	34	-	-	-	-	#DIV/0!
32		TOTAL SUPPLIES	9,747	758	542	1,000	518	500	(500)	-50.00%
33										
34	Other									
35	9920	Purchase of Service - Risk Management	13,384	13,384	17,084	20,916	20,916	20,916	-	0.00%
36	9922	Purchase of Service - IT	27,330	29,271	31,309	37,751	37,751	44,818	7,067	18.72%
37		TOTAL OTHER	40,714	42,655	48,393	58,667	58,667	65,734	7,067	12.05%
38										
39		TOTAL PUBLIC WORKS - ADMINISTRATION	422,889	441,762	490,904	538,614	471,837	518,774	(19,840)	-3.68%



Fiscal Year 2024/2025
Annual Budget

Public Works Street Division

Public Works Street Division - Overview

Public Works Street Division Mission

It is the mission of the Street Division to support and enhance a high quality of life for the City's residents, businesses, and visitors by providing a well-planned, environmentally sensitive, and cost-effective infrastructure through superb customer service. In addition, the division will provide residents with a quality urban forestry program which is cost effective and acts as a responsible steward for the natural resources of the community.

The functions of the Street Division include street cleaning, street maintenance, responding to all resident requests, and snow and ice removal. All City-owned vehicles and various pieces of equipment are repaired and maintained at the Public Works Facility with two full-time mechanics. The division also maintains public sidewalks and curbs.



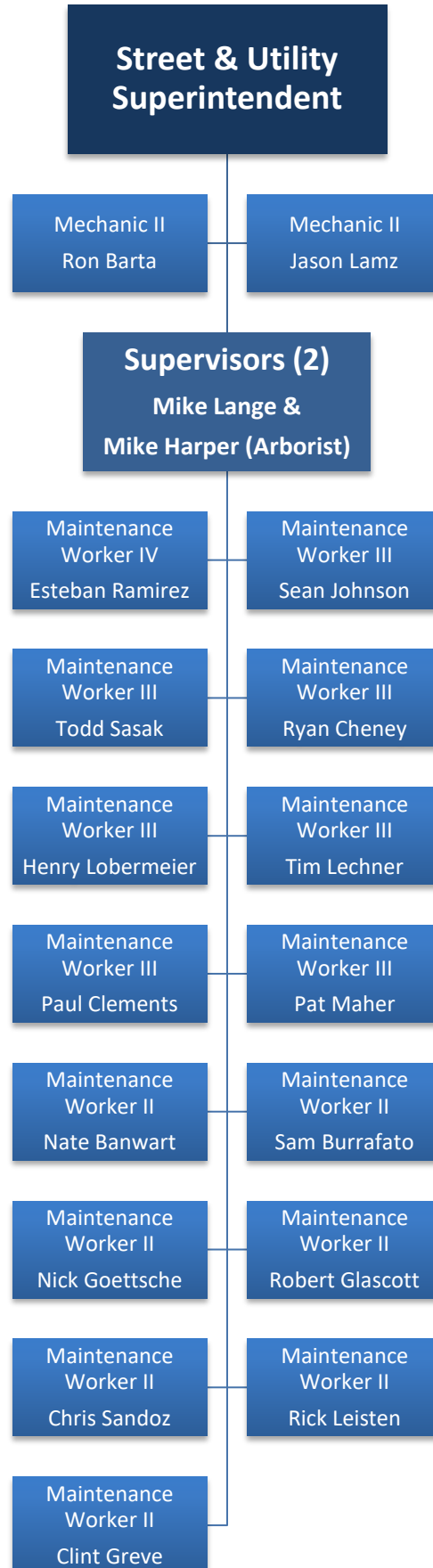
The Street Division provides residents with cost effective and quality urban forestry services and delivers responsible stewardship for the natural resources of the community. The arborist's crews utilize professional management practices in tree planting, maintenance, and removal to improve the quality of the urban tree canopy.

In summary, Street Division employees undertake the following tasks:

- Remove snow, control ice, conduct street cleaning, and perform other necessary miscellaneous repairs.
- Repair and maintenance of all City-owned vehicles and various equipment with two full-time mechanics.
- Monitoring and maintenance of City streetlights and signals by a private contractor.
- Maintenance of City streets by filling potholes and patching.
- Monitor creek levels and maintenance of channels to prevent flooding.
- Advise and consult with the Department Director regarding fleet and infrastructure needs and responses to service requests.
- Tree planting, maintenance and removal, completion of tree inventories, performance of tree surveys for insect, disease and any hazardous tree problems, administration of the City Arbor Day Program, maintenance of the City's status in the Tree City USA and Growth Awards Program. Coordinate with other City departments, community groups and volunteers on tree related issues, and oversight of the Tree Preservation Ordinance for compliance.
- Oversight of the mowing contract for City properties.

Public Works Street Division – Organizational Chart

In May of 2020, the Public Works Department combined the Street Division and the Utility Division. Combining the two divisions into one was done to further utilize City personnel for daily operations. Street-related operations are solely funded through the General Fund while Utility-related operations are funded through both the Water/Sewer Fund and the General Fund. The hours worked and expenses for FY23/24 have been properly separated by Fund to account for the amount budgeted annually.



Public Works Street Division - FY23/24 Accomplishments

- Maintained level of service while reducing personnel costs through an ongoing staff attrition process.
- Replaced 160 signs throughout the City through the Sign Replacement Program.
- Completed the bi-annual brush pick-up program.
- Completed ADA ramps and concrete curbs in advance of the 2024 Road Resurfacing Program.
- Removed brush and cleared the Lakeland Park Drainage Ditch of excess vegetation.
- Fleet maintenance staff performed ongoing maintenance of City-owned vehicles and equipment.
- Division staff performed ongoing right-of-way maintenance including parkway restoration, mowing, and creek cleaning.
- Staff successfully completed snow removal, ice control, and street cleaning in addition to making miscellaneous repairs.
- 300 City trees were trimmed by staff and 1,000 contracted trees were trimmed in various locations throughout City rights-of-way.
- 62 trees were removed in 2023 by City personnel and 10 trees were contracted for removal.
- 35 trees were planted throughout the city.
- Contracted for City street pavement marking program. Striping took place in various parts of town, striping stop bars, crosswalks, and longitudinal lines.
- Completion of the ADA sidewalk survey.

Public Works Street Division – FY24/25 Goals & Objectives

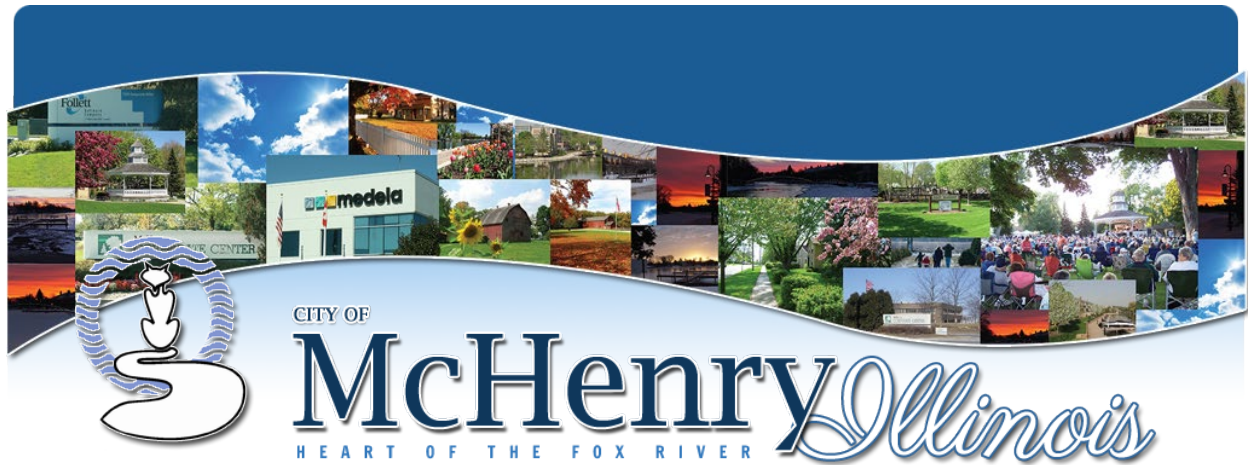
- Continue to provide a quality level of service while reducing personnel costs through an ongoing staff attrition process.
- Address all snow and ice events by clearing roadways to ensure safe travel on City streets.
- Maintain the City's fleet to ensure efficient operations and maximize fleet service life.
- Repair and maintain City streets by dedicating personnel to patch grind and pothole repair.
- Continued successful performance of mowing of the City's rights-of-way and property in a timely fashion.
- Successfully respond to all resident requests in a timely manner.
- Continue a 5-year striping program interval for all neighborhood crosswalks and stop bars not currently on a schedule.
- Continue a 10-year Sign Replacement Program.
- Inspect and maintain the City-owned street light systems.
- Continued assistance with the preparation for Fiesta Days, 4th of July activities, and other City festivals.
- Plant five trees for the City Arbor Day celebration, ten trees within the City Park System, and 50 trees in City parkways.
- Successfully assist Developers with tree plantings in new subdivisions on an as-needed basis.
- Continue implementation of the 5-year pruning rotation in City parks and City parkways.
- Identify hazardous trees for removal and remove other trees as required.
- Continue to monitor for Emerald Ash Borer, Gypsy Moth, and Japanese Beetle.
- Manage contracted services agreements.
- Assist with the administration of Capital Improvement Projects including the 2024 Road Resurfacing Program.
- Complete the ADA sidewalk survey for IDOT ADA transition plan.

Public Works Street Division – FY24/25 Performance Measures

Performance Item	Performance Goal	Performance Measure	FY24/25 Proposed Outcome(s)
Internal Training	Provide all necessary training for all division employees each year	Was all training required for the year completed?	Staff is fully prepared for work. Work related injuries are minimized.
Street Sweeping	Sweep 121 center lane miles per year	Number of sweeping cycles completed	Clean streets & well-functioning closed drainage systems
Sidewalk Maintenance	Repair all uneven sidewalk panels identified through sidewalk survey	Number of locations completed and outstanding locations	Safer sidewalks for residents
Asphalt Maintenance	Pothole and spot patching	Were all necessary road repairs made?	Safe roads, well maintained roads, and cost-effective roadway maintenance
Road Resurfacing Program Support	ADA ramp installation	All ADA ramps in next year's Road Program	All ADA ramps in next year's Road Program in advance of the bidding process.
Drainage Maintenance	Provide all necessary ditching and creek maintenance to prevent flooding	Repairs completed and outstanding necessary repairs	Well maintained creeks and drainage ways which reduce the City's risk of flooding
ADA Sidewalk Survey	Perform ADA sidewalk survey	Completion ADA sidewalk survey for City sidewalks	Complete IDOT ADA transition plan
Manage Woodland Areas	Creek Maintenance/Controlled burns	One prescribed burn/all creeks maintained	Successful maintenance of the City's natural areas/preserve creeks

	A	B	O	Q	S	T	U	V	W	X
1	Public Works Streets - Fund Summary (Fund 100, Department 33)									
2										
3	Account	Account	FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25	Variance	Variance
4	Number	Description	Actual	Actual	Actual	Budget	Estimated	Proposed	(\$)	(%)
5										
6	Salaries/Benefits									
7	4010	Salaries	1,144,738	998,542	1,006,215	1,041,589	1,036,213	1,096,833	55,244	5.30%
8	4050	Overtime	13,070	14,825	15,542	17,500	13,203	17,500	-	0.00%
9	4060	Overtime - Snow Removal	96,713	45,106	54,869	72,500	45,789	72,500	-	0.00%
10	4110	Salaries - PT Seasonal	185	8,184	13,862	15,000	18,533	15,000	-	0.00%
11	4310	Health Insurance	312,104	307,395	335,649	331,913	346,839	360,825	28,912	8.71%
12	4320	Dental Insurance	1,536	1,320	1,409	1,624	1,585	1,941	317	19.52%
13	4330	Life Insurance	615	746	919	1,079	651	663	(416)	-38.55%
14	4340	Vision Insurance	134	187	216	228	210	220	(8)	-3.51%
15	4410	FICA Medicare	86,782	78,694	79,683	87,714	80,732	91,940	4,226	4.82%
16	4420	IMRF Retirement	229,929	120,770	108,632	110,669	99,075	113,817	3,148	2.84%
17	4510	Uniform Allowance	9,824	9,323	10,707	8,125	9,226	8,125	-	0.00%
18		TOTAL SALARIES/BENEFITS	1,895,630	1,585,092	1,627,703	1,687,941	1,652,056	1,779,364	91,423	5.42%
19										
20	Contractual Services									
21	5110	Contractual	207,555	173,671	156,332	245,000	182,898	319,200	74,200	30.29%
22	5300	Contractual Street Resurfacing	-	-	543,322	705,000	349,045	699,770	(5,230)	-0.74%
23	5301	Contractual Street Resuracing Township	-	-	300,000	300,000	300,000	300,000	-	0.00%
24	5320	Telephone	43	-	-	-	-	-	-	#DIV/0!
25	5370	Repair & Maintenance	155,904	149,638	152,333	170,000	159,361	170,000	-	0.00%
26	5430	Training Reimbursement	1,004	820	968	1,500	606	1,500	-	0.00%
27	5440	Tuition Reimbursement	844	3,000	3,000	3,000	3,000	3,000	-	0.00%
28	5510	Utilities	-	-	-	-	-	-	-	#DIV/0!
29	5520	Street Lighting	320,227	264,809	283,633	290,000	290,789	290,000	-	0.00%
30		TOTAL CONTRACTUAL SERVICES	685,577	591,938	1,439,588	1,714,500	1,285,699	1,783,470	68,970	4.02%
31										
32	Supplies									
33	6110	Materials & Supplies	174,534	273,606	282,201	330,000	272,682	305,000	(25,000)	-7.58%
34	6210	Office Supplies	481	495	853	500	422	500	-	0.00%
35	6250	Gasoline & Oil	56,949	74,562	66,923	70,000	68,301	70,000	-	0.00%
36	6270	Small Equipment	2,126	1,270	2,352	2,000	973	2,000	-	0.00%
37	6290	Safety Equipment	636	51	1,811	1,000	750	1,000	-	0.00%
38	6950	Forestry	8,533	146,750	143,483	170,000	142,097	155,000	(15,000)	-8.82%
39		TOTAL SUPPLIES	243,259	496,734	497,623	573,500	485,225	533,500	(40,000)	-6.97%

	A	B	O	Q	S	T	U	V	W	X
1	Public Works Streets - Fund Summary (Fund 100, Department 33)									
2										
3	Account	Account	FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25	Variance	Variance
4	Number	Description	Actual	Actual	Actual	Budget	Estimated	Proposed	(\$)	(%)
40										
41	Other									
42	9920	Purchase of Service - Risk Management	88,088	88,088	112,608	137,864	137,864	137,864	-	0.00%
43	9922	Purchase of Service - IT	19,934	21,340	21,525	25,921	25,921	30,744	4,823	18.61%
44		TOTAL OTHER	108,022	109,428	134,133	163,785	163,785	168,608	4,823	2.94%
45										
46	Capital Outlay									
47	8300	Capital - Equipment	19,108	-	-	-	-	-	-	#DIV/0!
48	8400	Capital - Vehicle	18,000	-	-	-	-	-	-	#DIV/0!
49	8600	Capital - Streets	-	476,687	12,876	-	-	-	-	#DIV/0!
50		TOTAL CAPITAL OUTLAY	37,108	476,687	12,876	-	-	-	-	#DIV/0!
51										
52		TOTAL PUBLIC WORKS - STREETS	2,969,596	3,259,879	3,711,923	4,139,726	3,586,765	4,264,942	125,216	3.02%



Fiscal Year 2024/2025
Annual Budget

Parks and Recreation

Parks and Recreation - Overview



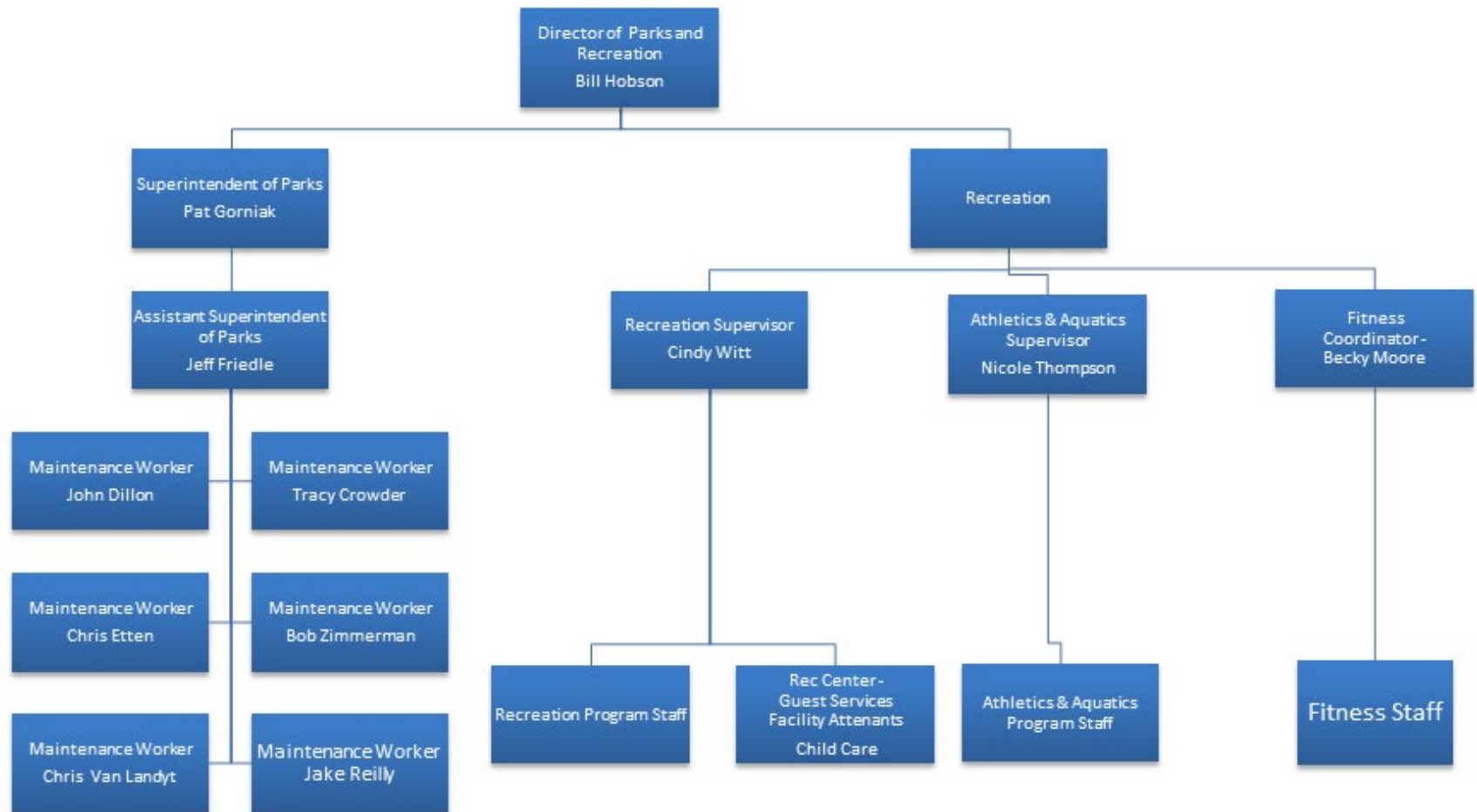
Mission

It is the mission of the Parks and Recreation Department to provide planned recreation programs and maintain facilities and parks to meet the recreational and park facility needs of the public, recognizing that leisure activities, facilities, and open spaces are important to individuals, families, and community life.

The Recreation Division of the Parks and Recreation Department consists of five full-time personnel. Director of Parks and Recreation Bill Hobson works alongside Athletics and Aquatics Supervisor Nicole Thompson, Recreation Supervisor Cindy Witt, Fitness Coordinator Becky Moore and Recreation Program Specialist Mannon Amelio to coordinate the various programs, events and services provided by the Department. Additionally, staff oversees the management of the McHenry Recreation Center, Petersen Beach and Merkel Aquatics Center facilities for the Department.

The Parks Division, consisting of Superintendent of Parks and Downtown Maintenance Pat Gorniak, Assistant Superintendent Jeff Friedle and six (6) full-time Parks Maintenance Workers, maintain the City's more than 650 acres of park space, contained in thirty-eight (38) municipally owned park sites. In addition, the Parks Division is responsible for maintaining the amenities of the City's three downtown business districts – Riverside Drive, Green Street, and Main Street.

Parks and Recreation – Organizational Chart



Parks and Recreation – FY23/24 Accomplishments

Recreation Center

- Recreation Center memberships continued to rebound in 2023 from the significant Covid-related losses in 2020 and 2021. Membership totals have grown to nearly 1,300. These “active members” are paying members who are in an annual contract, in good standing, and do not include employees, punch pass holders or other short-term memberships.

Special Events

- River Run is in the process of rebuilding post-covid. The Kids Fun Run, catering to children aged 5-10, was a new addition this year and received positive feedback. The event will be relocated to Petersen Park and rebranded as the Lakefront 5K and Fun Run in 2024.
- The Big Wheels Race is also gradually making a comeback, with around 40 children taking part. To boost participation, the event will be rescheduled to the first Sunday of Fiesta Days.
- The first Let’s Get Jiggy Puzzle Competition in the spring was well received.
- The Dad & Daughter Dance in February attracted a record turnout of over 500 attendees. Jersey Mike’s provided discounted food for the occasion.
- Other holiday events throughout the seasons included the Halloween Bash, Santa’s Candy Cane Hunt, Letters from Santa, and Breakfast with the Bunny.

Programs

- Sixteen sessions of the Explorers Camp (ages 4-6) took place at Knox Park over the summer. Daily activities, arts & crafts, and games were organized around different themes.
- The Summer Day Camp (ages 6-15) was highly successful at Knox Park, running for ten weeks with a full capacity of 125 campers each week.
- The fall/spring dance program saw 125 students participating, with a dance recital scheduled for May 4 at McHenry High School West Campus.
- The "Bags-to-Go" art-themed activities for toddlers continued throughout the year, offering monthly kits of activities and supplies for purchase and pickup.
- The community rooms at the McHenry Recreation Center remained a popular choice for family and business events, being rented 58 times for occasions such as birthdays, showers, seminars, meetings, and luncheons.
- Collaborative Programs with Local Businesses:
 - Rock ‘n’ Kids – Children’s music programs
 - Snapology of McHenry – Children’s programs, camps, & birthday parties
 - Totally Cupcaked (pick-up) – Monthly cupcake club

- The Studio – Children's art & poetry classes at the local art studio
- Young Rembrandts – Children's art & cartooning programs and camps
- Minds in Motion – Children's STEM programs & camps

Field Trips

- 35 Adult Field Trips were organized in partnership with Crystal Lake, Cary, and Barrington Park Districts, along with Lake in the Hills Parks and Recreation Department. These trips cater to adults and seniors, with at least two to three trips offered per month. Excursions include visits to theaters, musical productions, casinos, museums, historical tours, food tours, educational trips, and lunch outings.

Athletics

- We served 1,391 local youth through our sports programs during the last year. We continue to offer between 150-180 program sessions of athletics per year. It accounts for an increase of over \$30,000 in revenue than the previous year. Our largest user group continues to be our 2-5 year old program offerings. We have added current trends like pickleball classes to our program offerings, along with partnering with a new gym and bringing back a gymnastics program.
- Adult leagues continue to decline each year. So, we have tried to offer new leagues at different times of the year to see what works. Examples include fall adult basketball leagues, spring pickleball leagues, and a winter adult co-ed volleyball league. We will continue to market and explore running these programs while finding out what the community is looking for and what time of the year works best. We have moved to utilizing the unused fields for rentals to bring in additional revenue.
- Fall/Winter swim team had 60 swimmers enrolled. To increase enrollment, we have started offering swim lessons during the school year at the upper campus pool. We have seen an increase in our swim team enrollment already through this endeavor.
- Our McHenry Instructional Basketball league went into its 6th year of operations. We had 177 children enrolled in the league from grades 1st through 8th. The league continues to flourish and see advancement of all players with a focus on good sportsmanship.

Aquatics

- The pool had a total of 9,455 visitors. This was an increase of 2,632 more visitors than the 2022 season. The beach had a total of 2,353 visits during the 2023 operating season.
- We saw an increase in revenue by close to \$30,000 from the previous summer due to a minor fee increase, increased usage, high swim lesson numbers, and addition of swim lessons during the school year.
- We serviced more than 486 children in our swim lesson program. The focus on safety around the pool and surrounding water continues to be a focal point for our program. The number is an increase of 146 kids from the previous season.

- We continue to navigate repairs and maintenance plans for our facilities as they continue to age and become outdated. Every year we focus on replacing a little bit at a time as we know that repairs will continue to come up. This past season, we operated with our new heater installed that helped us maintain a comfortable water temp all season long.

Parks Improvements

- The defining project for the department in the past year was the complete renovation of Miller Point Park. The \$2.6 million investment created a gathering point on the shores of the Fox River and Boone Creek. The park is set up to host both large and smaller events. It serves as the home for a privately owned boat and kayak rental business that the City leases to a private vendor, along with a small bar for refreshments. It is a destination location for the City of McHenry that also has become a hub for the Riverwalk.
 - Nearly \$600,000 in donations was received for the park improvements:
 - \$250,000 from the Gary Lang Family for the large amphitheater
 - \$200,000 from the R.I.S.E. Up Foundation towards site improvements
 - \$75,000 from the Cunat Family for a lighted splash pad
 - \$30,000 from the A.D. Johnson Family Foundation for seatwalls
 - \$7,500 from Mel and Cynthia Locke-Jones for sod in the park
 - Piers at Miller Point were also renovated as the existing had become unstable and did not accommodate larger boats very well.
 - \$300,000 was invested into a permanent restroom/maintenance hub facility in the park.
 - City IT divisions installed numerous security cameras throughout the park.
- A driving factor in the renovation of the park was the implementation of a tiny shoppes project that was the result of a partnership between the City of McHenry, the Parks and Recreation Department, the McHenry Area Chamber of Commerce and the District 156 School District.
 - Ten incubator shoppes were to be constructed in order to bring businesses to town and provide an easy start-up venture, with a goal to transition those shoppes to permanent brick and mortar businesses.
 - A committee looked at many different locations and identified Miller Point Park as the optimal spot for the initiative. With an accepted park design by City Council, students at McHenry High School engineering and trades began construction of the walls for the shoppes. The “pre-fab” walls were transported by the Parks Department and stored in a barn.
 - The City bid the project which included \$1.0 million in improvements for the tiny shoppes, renamed as the Riverwalk Shoppes, and construction commenced in March of 2023.
 - The Chamber of Commerce spearheaded construction. The community lined up with manpower and in-kind donations to the project in order to complete the shoppes. In all, the project benefited from over \$800,000 of in-kind donations and volunteer hours.

- Parks Maintenance staff played a huge role in the facilitation of the construction of the shoppes, on-site daily assisting in construction.
- The Riverwalk Shoppes opened in August of 2023 and have been extremely successful in their short time. Applications for season 2 have been submitted and decided upon for the May 3, 2024, season open.
- Another large-scale project completed in 2023 was the reroof of the Hickory Creek Horse Barn. The transition from a cedar shake roof to a metal roof will provide a safer, more weather-secure facility for the boarding of horses and the horse operation, including the storage of hay. The \$350,000 investment into the property will ensure many years added to the structure and further the goal of introducing more of a public component to the use of the facility.
- A brand-new equipment shed on a poured concrete slab was constructed at the Merkel Aquatic Center. This will provide a bigger and more secure area for the storage of pool related items both in and out of season. The old shed was able to be moved and refurbished to be utilized for park program storage at Knox Park.
- One quarter acre of scrub trees and brush were cleared in Whispering Oaks Park. This provided better visibility for Fort McHenry Playground as well as for the new business, Wingstop, adjacent to the park.
- Eight raised planter beds were built by the Parks Maintenance team. The beds were placed at Petersen Farm and will serve as a community garden initiative for the City of McHenry.
- The Parks Department also spearheaded many of our downtown initiatives and projects. The most prominent of which last year was the expansion of the decorative street signs, utilizing the Site Link Poles and black surrounds of the street signage.
- Another downtown project led by the Parks Department was the paving of the parking lots in the main area of the Green Street lot on the former bank site and on the upper lot, former site of the Justen Funeral home. The lots were laid out and designed by the Public Works Department. The two departments collaborated to prepare the lots for pavement, which was partially donated.
- The Parks Department installed 320 cubic yards of mulch in playgrounds this past season.
- Lastly, security camera and hotspot points were installed at Petersen Park Beach front. The hotspots will be particularly helpful during the larger events that are hosted there.

Parks and Recreation – FY24/25 Goals & Objectives

- Complete construction of Phase 4 of the McHenry downtown Riverwalk.
- Complete improvements to Miller Riverfront Park and boat launch, to include construction of the McHenry County Sheriff's Marine Unit building, new public restroom facilities, and paving of the parking lot.
- Establish and execute a plan for ongoing maintenance of the City's parks and park amenities.
- Evaluate and continue to improve key City events, including ShamRocks the Fox; collaborate closely with local user groups, service groups and businesses to increase engagement with McHenry's fantastic public events.
- Continue to offer and improve quality recreation programming for City residents.
- Enhance Department's sponsorship program.
- Continue to develop relationships with school districts, chamber, and various social clubs in community.

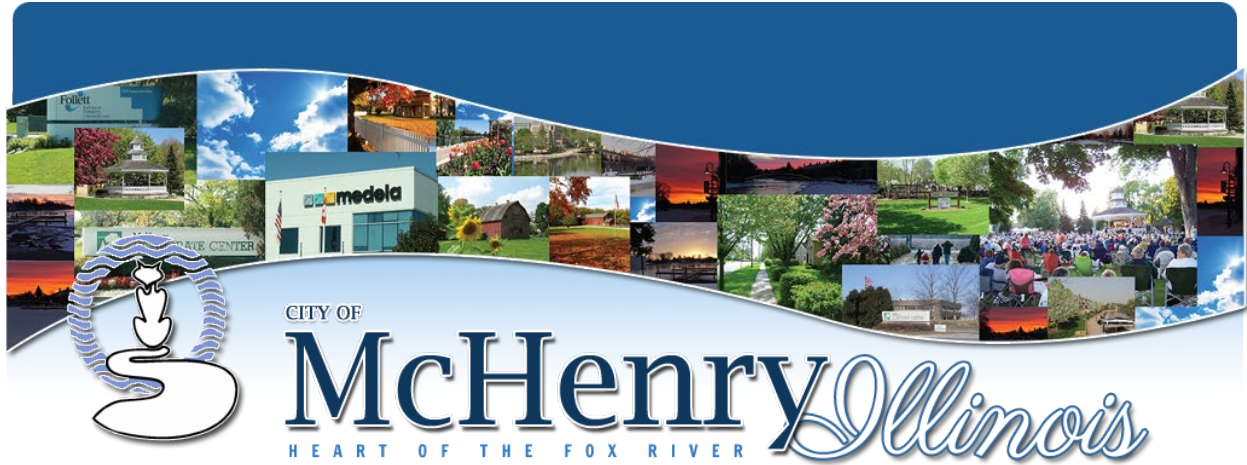
Parks and Recreation – FY24/25 Performance Measures

Item	Goal	Description	FY 24/25 Proposed Outcome(s)
Marketing	Measure the Department's marketing success and effectiveness.	Are the Department's marketing efforts reaching the intended audience and which methods are most effective?	October 2024
Technology	Explore opportunities to improve customer service and department operations through the introduction of technological advancements.	What technology are we utilizing and is it the most effective tool for the specific task? i.e. Programming Software	December 2024
Staff Development/Retention	Invest in training, retention methods, staff recognition and cross training in order to develop staff workforce and reduce turnover/loss.	How do we improve the performance of department staff?	February 2025
Membership Rebuilding	Run professional Marketing campaigns with a wider reach to gain memberships. Continue to reach out to potential corporate partners.	What is the value of a membership? Are we continuing to offer the most current group exercise classes? Are we maintaining a clean facility?	January 2025

	A	B	M	O	Q	S	T	U	V	W	X
1	Parks and Recreation - Fund Summary (Fund 100, Department 41-44,46,47)										
2											
3	Account	Account	FY19/20	FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25	Variance	Variance
4	Number	Description	Actual	Actual	Actual	Actual	Budget	Estimated	Proposed	(\$)	(%)
5											
6	Salaries/Benefits										
7	4010	Salaries	298,127	332,441	348,005	397,350	289,507	293,265	299,575	10,068	3.48%
8	4030	Salaries - Part Time	-	-	-	-	4,080	-	4,080	-	0.00%
9	4050	Overtime	-	-	-	-	-	-	-	-	#DIV/0!
10	4110	Salaries - Seasonal	218,220	136,723	269,981	288,241	301,000	331,044	338,000	37,000	12.29%
11	4150	Overtime - Seasonal	-	-	77	-	-	171	-	-	#DIV/0!
12	4310	Health Insurance	53,795	55,246	57,471	63,687	32,957	31,971	32,907	(50)	-0.15%
13	4320	Dental Insurance	2,191	2,089	2,226	2,545	1,607	1,788	1,489	(118)	-7.34%
14	4330	Life Insurance	531	528	721	922	291	197	179	(112)	-38.49%
15	4340	Vision Insurance	196	234	310	362	262	248	253	(9)	-3.44%
16	4410	FICA Medicare	38,332	34,602	45,992	51,199	45,486	46,911	49,087	3,601	7.92%
17	4420	IMRF Retirement	33,756	40,580	40,708	40,930	28,314	27,532	28,729	415	1.47%
18	4510	Uniforms	-	1,037	1,586	2,511	2,000	1,152	2,000	-	0.00%
19		TOTAL SALARIES/BENEFITS	645,148	603,480	767,077	847,747	705,504	734,279	756,299	50,795	7.20%
20											
21	Contractual Services										
22	5110	Contractual	127,823	40,528	128,083	157,417	106,900	147,533	151,400	44,500	41.63%
23	5310	Postage and Meter	3,846	3,051	6,634	4,960	6,000	4,758	6,500	500	8.33%
24	5330	Printing and Publishing	19,826	8,182	14,121	22,254	22,875	19,809	23,025	150	0.66%
25	5370	Repair and Maintenance	-	-	-	-	-	-	-	-	#DIV/0!
26	5410	Dues	135,053	136,569	136,853	134,028	131,418	129,033	164,682	33,264	25.31%
27	5420	Travel Expense	61	-	482	623	1,600	500	1,600	-	0.00%
28	5430	Training	3,969	3,359	4,069	6,625	7,220	6,858	7,220	-	0.00%
29	5440	Tuition Reimbursements	-	-	-	-	-	-	-	-	#DIV/0!
30	5450	Publications	547	373	386	437	-	-	-	-	#DIV/0!
31	5510	Utilities	14,744	11,479	11,924	14,189	13,500	16,289	17,000	3,500	25.93%
32		TOTAL CONTRACTUAL SERVICES	305,869	203,541	302,552	340,533	289,513	324,780	371,427	81,914	28.29%
33											

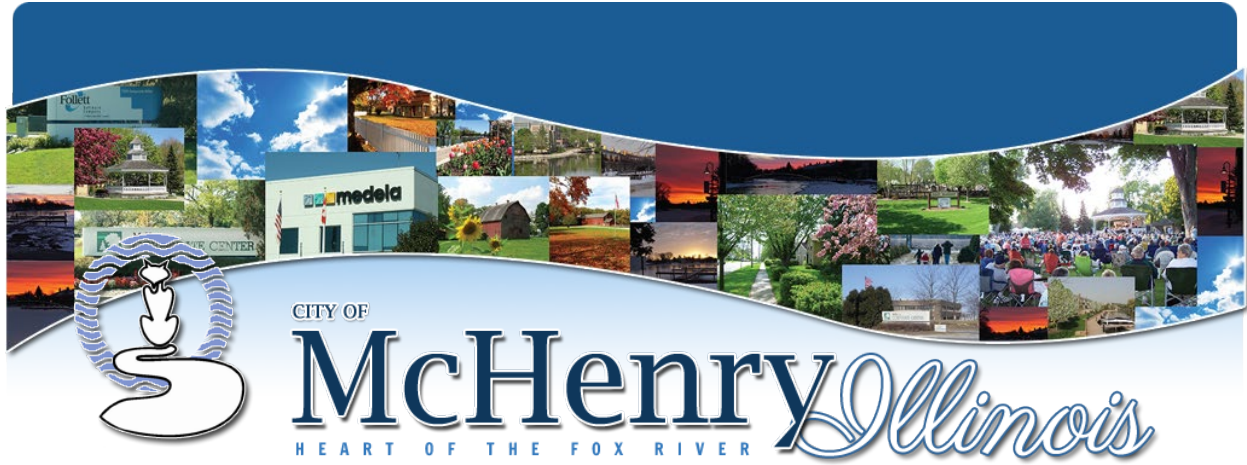
	A	B	M	O	Q	S	T	U	V	W	X
1	Parks and Recreation - Fund Summary (Fund 100, Department 41-44,46,47)										
2											
3	Account	Account	FY19/20	FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25	Variance	Variance
4	Number	Description	Actual	Actual	Actual	Actual	Budget	Estimated	Proposed	(\$)	(%)
34	Supplies										
35	6110	Materials and Supplies	108,488	60,149	110,045	109,573	102,100	94,671	127,500	25,400	24.88%
36	6210	Office Supplies	946	528	1,633	1,732	2,000	1,283	2,000	-	0.00%
37	6250	Gasoline and Oil	-	-	-	-	-	-	-	-	#DIV/0!
38	6270	Small Equipment	-	1,574	-	1,755	2,000	1,889	2,000	-	0.00%
39		TOTAL SUPPLIES	109,434	62,251	111,678	113,060	106,100	97,843	131,500	25,400	23.94%
40											
41	Other										
42	6920	Special Events	51,526	27,151	37,516	39,437	27,000	43,983	42,500	15,500	57.41%
43	9902	Transfer - Recreation Center	81,954	111,985	111,985	211,985	250,356	250,356	270,000	19,644	7.85%
44	9920	Purchase of Services - Risk Management	66,973	66,973	66,973	85,604	104,804	104,804	104,804	-	0.00%
45	9922	Purchase of Services - Information Tech	63,068	75,589	80,986	94,988	114,642	114,642	136,200	21,558	18.80%
46		TOTAL OTHER	263,521	281,698	297,460	432,014	496,802	513,785	553,504	56,702	11.41%
47											
48											
49	Capital Outlay										
50	8300	Capital Expense - Equipment	17,270	-	5,517	20,818	-	11,534	-	-	#DIV/0!
51	8400	Capital Expense - Vehicles	-	-	-	-	-	-	-	-	#DIV/0!
52	8700	Capital Expense - Park Improvements	-	-	-	-	-	-	-	-	#DIV/0!
53	8800	Public Improvements	19,829	3,495	-	-	-	-	40,000	40,000	#DIV/0!
54		TOTAL CAPITAL OUTLAY	37,099	3,495	5,517	20,818	-	11,534	40,000	40,000	#DIV/0!
55											
56		TOTAL PARKS & RECREATION	1,361,071	1,154,465	1,484,284	1,754,172	1,597,919	1,682,221	1,852,730	254,811	15.95%

	A	B	D	E	F	H	I	J	K	L	M
1	Parks Maintenance - Fund Summary (Fund 100, Department 45)										
2											
3	Account	Account	FY19/20	FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25	Variance	Variance
4	Number	Description	Actual	Actual	Actual	Actual	Budget	Estimated	Proposed	(\$)	(%)
5											
6	Salaries/Benefits										
7	4010	Salaries	489,353	522,519	544,611	569,728	708,769	707,597	728,706	19,937	2.81%
8	4050	Overtime	17,196	17,140	38,159	38,087	30,000	32,391	30,000	-	0.00%
9	4110	Salaries - Seasonal	51,963	14,765	37,665	37,000	42,640	42,928	43,800	1,160	2.72%
10	4150	Overtime - Seasonal	6,028	721	1,536	1,588	-	3,288	4,000	4,000	#DIV/0!
11	4310	Health Insurance	153,718	166,418	173,978	183,340	226,568	221,251	230,348	3,780	1.67%
12	4320	Dental Insurance	1,077	1,022	1,101	1,134	2,632	2,262	2,396	(236)	-8.97%
13	4330	Life Insurance	-	-	-	-	664	403	408	(256)	-38.55%
14	4340	Vision Insurance	59	74	109	107	238	202	110	(128)	-53.78%
15	4410	FICA Medicare	43,224	43,527	47,808	49,682	59,778	59,200	61,698	1,920	3.21%
16	4420	IMRF Retirement	56,738	68,656	69,569	63,764	72,252	70,294	72,760	508	0.70%
17	4510	Uniforms	3,751	3,205	2,992	3,648	4,000	1,657	4,000	-	0.00%
18		TOTAL SALARIES/BENEFITS	823,107	838,047	917,528	948,078	1,147,541	1,141,473	1,178,226	30,685	2.67%
19											
20	Contractual Services										
21	5110	Contractual	144,299	144,131	158,224	190,894	180,500	193,835	202,500	22,000	12.19%
22	5310	Postage and Meter	18	18	-	15	-	-	-	-	#DIV/0!
23	5370	Repair and Maintenance	29,128	16,227	29,807	15,078	15,000	9,119	13,000	(2,000)	-13.33%
24	5430	Training	1,347	495	1,610	-	-	-	-	-	#DIV/0!
25	5510	Utilities	9,259	12,968	11,973	12,246	12,000	10,037	12,000	-	0.00%
26		TOTAL CONTRACTUAL SERVICES	184,051	173,839	201,614	218,233	207,500	212,991	227,500	20,000	9.64%
27											
28	Supplies										
29	6110	Materials and Supplies	103,827	98,068	98,646	116,491	107,000	112,623	143,000	36,000	33.64%
30	6210	Office Supplies	150	152	59	10	-	207	-	-	#DIV/0!
31	6250	Gasoline and Oil	16,247	13,874	18,043	28,830	25,000	24,608	25,000	-	0.00%
32	6270	Small Equipment	544	11,252	12,075	426	12,000	17,169	12,000	-	0.00%
33		TOTAL SUPPLIES	120,768	123,346	128,823	145,757	144,000	154,607	180,000	36,000	25.00%
34											
35											
36		TOTAL PARKS MAINTENANCE	1,127,926	1,135,232	1,247,965	1,312,068	1,499,041	1,509,071	1,585,726	86,685	5.78%



Fiscal Year 2024/2025
Annual Budget

Special Revenue Funds



Fiscal Year 2024/2025
Annual Budget

Tourism Fund

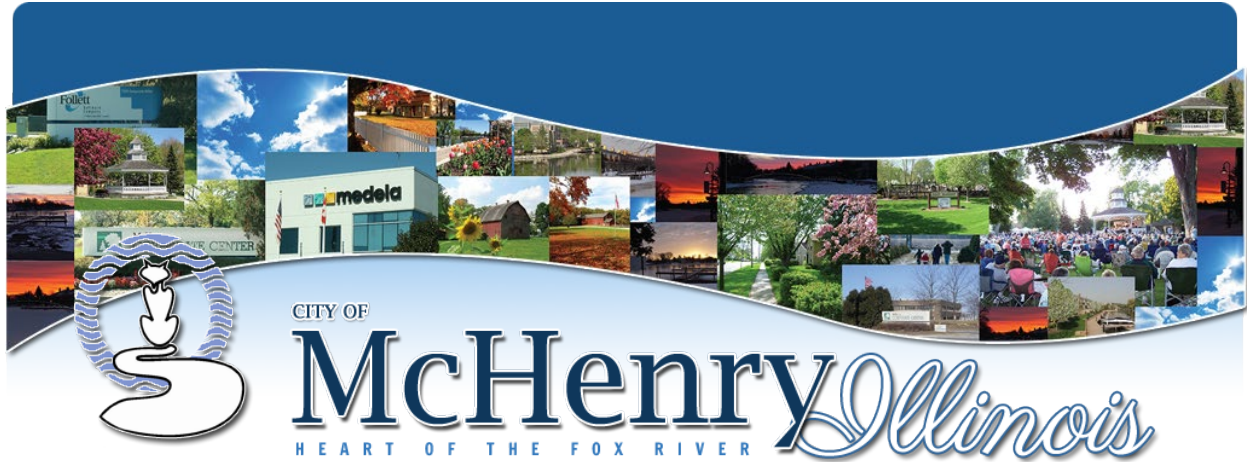
Tourism Fund – Overview

The purpose of the Tourism Fund is to finance tourism-related promotions of the City of McHenry. Revenues of the Tourism Fund are derived from a 5% tax on hotel and motel room receipts. Expenditures currently include annual contributions to the Naturally McHenry County organization (formerly McHenry County Convention and Visitors Bureau); partnering with the McHenry Jaycees to fund a portion of the annual Independence Day fireworks in Petersen Park; and on the City share of festivals and special events such as Fiesta Days, ShamRocks the Fox, and Bands, Brews & BBQ.

During FY23/24, the Tourism Fund paid off the loan on the acquisition of the Green Street Parking Lot.



	A	B	O	Q	S	T	U	V	W	X
1	Tourism - Fund Summary (Fund 200, Department 00)									
2										
3	Account	Account	FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25	Variance	Variance
4	Number	Description	Actual	Actual	Actual	Budget	Estimated	Proposed	(\$)	(%)
5										
6	Beginning Fund Balance		228,269	129,878	140,945	161,549	161,549	168,299		
7										
8		REVENUES								
9	3142	Taxes - Hotel/Motel	81,358	185,360	199,517	210,000	210,401	210,000	-	0.00%
10	3210	Interest	3	3	141	3,000	-	5,000	2,000	66.67%
11	3220	CD Interest	50	30	280	-	573	-	-	#DIV/0!
12	3240	IL Funds Interest	114	81	2,984	-	5,676	-	-	#DIV/0!
13	3890	Miscellaneous Income	-	71,216	73,502	55,000	63,502	60,000	5,000	9.09%
14	3911	Loan Proceeds	-	-	-	-	-	-	-	#DIV/0!
15		TOTAL REVENUES	81,525	256,690	276,424	268,000	280,152	275,000	7,000	2.61%
16										
17										
18		EXPENDITURES								
19										
20		Contractual Services								
21	5110	Contractual	13,696	79,403	89,600	95,000	93,654	100,000	5,000	5.26%
22		TOTAL CONTRACTUAL SERVICES	13,696	79,403	89,600	95,000	93,654	100,000	5,000	5.26%
23										
24		Other								
25	7600	Loan Interest	8,235	6,453	4,006	1,750	-	-	(1,750)	-100.00%
26	7610	Loan Principal Payment	58,985	60,767	63,214	65,500	-	-	(65,500)	-100.00%
27	8100	Land Aquisition	-	-	-	-	-	-	-	#DIV/0!
28	9901	Transfer to General Fund	99,000	99,000	99,000	99,000	99,000	111,500	12,500	12.63%
29		TOTAL OTHER	166,220	166,220	166,220	166,250	99,000	111,500	(54,750)	-32.93%
30										
31		TOTAL EXPENDITURES	179,916	245,623	255,820	261,250	192,654	211,500		
32										
33		NET INCREASE/(DECREASE)	(98,391)	11,067	20,604	6,750	87,498	63,500		
34										
35	Ending Fund Balance		129,878	140,945	161,549	168,299	249,047	231,799		



Fiscal Year 2024/2025
Annual Budget

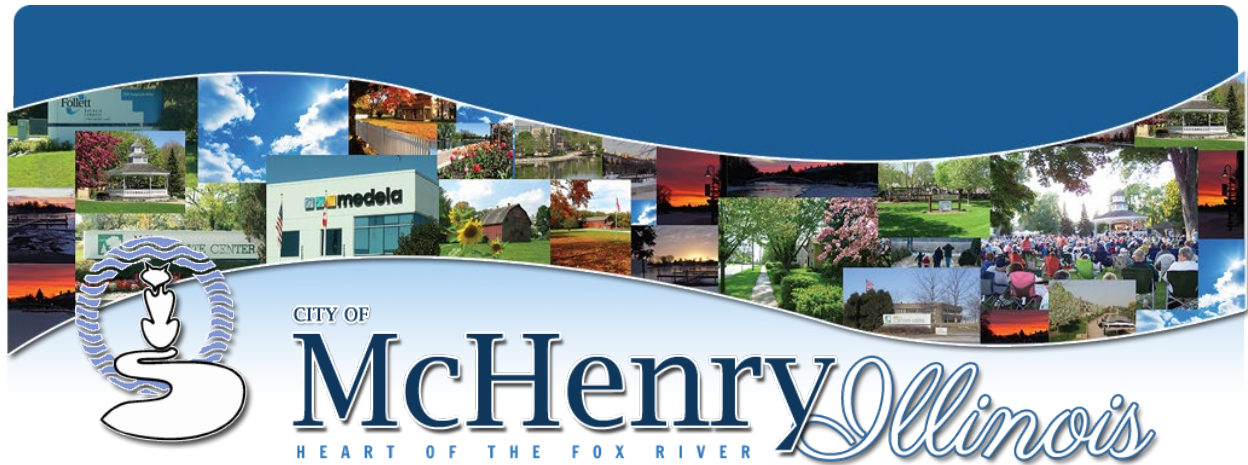
Pageant Fund

Pageant Fund – Overview

The purpose of the Pageant Fund is to account for revenues and expenditures used to conduct the annual Miss McHenry Pageant. The pageant, a community tradition for 60 years, is conducted annually. Female contestants between the ages of 16 and 20, living within the boundaries of the McHenry District 156 school district and having a McHenry address, are eligible to participate. Revenues are derived from entrance fees of \$200 per participant, normally paid by a sponsor, and other donations. Expenditures are directly related to the holding of the pageant.



	A	B	O	Q	S	T	U	V	W	X
1	Pageant - Fund Summary (Fund 205, Department 00)									
2										
3	Account	Account	FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25	Variance	Variance
4	Number	Description	Actual	Actual	Actual	Budget	Estimated	Proposed	(\$)	(%)
5										
6	Beginning Fund Balance		1,857	1,953	1,946	1,953	1,953	1,953		
7										
8	REVENUES									
9	3210	Interest Income	-	-	7	-	-	-	-	#DIV/0!
10	3890	Miscellaneous Income	-	-	-	4,000	-	4,000	-	0.00%
11		TOTAL REVENUES	-	-	7	4,000	-	4,000	-	0.00%
12										
13										
14	EXPENDITURES									
15										
16	Contractual Services									
17	5110	Contractual	-	-	-	1,200	-	1,500	300	25.00%
18	5310	Postage & Meter	4	7	-	-	-	-	-	#DIV/0!
19		TOTAL CONTRACTUAL SERVICES	4	7	-	1,200	-	1,500	300	25.00%
20										
21	Other									
22	6940	Administrative Expenses	(100)	-	-	2,700	-	2,500	(200)	-7.41%
23		TOTAL OTHER	(100)	-	-	2,700	-	2,500	(200)	-7.41%
24										
25		TOTAL EXPENDITURES	(96)	7	-	3,900	-	4,000		
26										
27		NET INCREASE/(DECREASE)	96	(7)	7	100	-	-		
28										
29	Ending Fund Balance		1,953	1,946	1,953	2,053	1,953	1,953		



Fiscal Year 2024/2025
Annual Budget

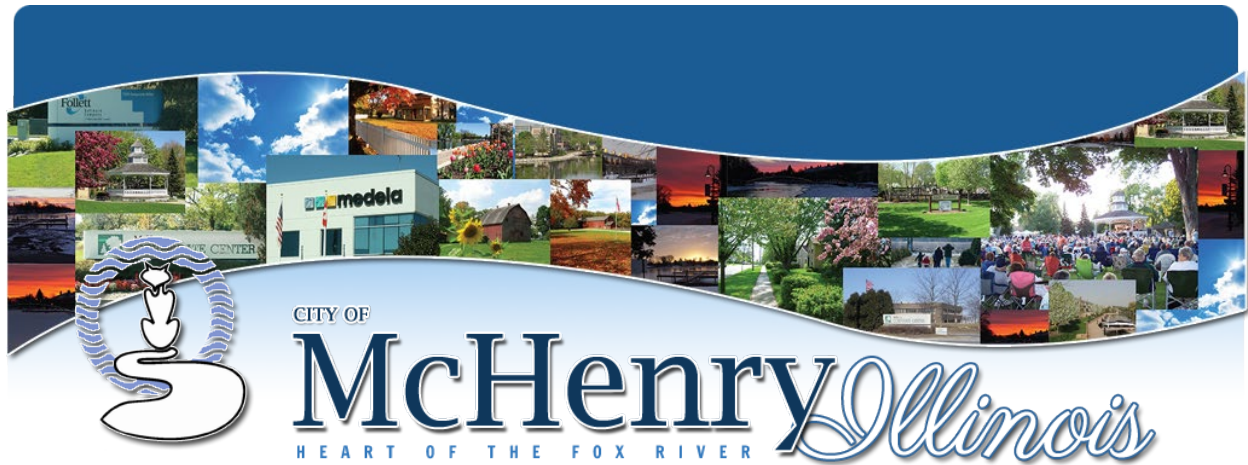
Band Fund

Band Fund – Overview

The purpose of the Band Fund is to finance and account for expenditures incurred for the provision of summer concerts by the municipal band to promote culture and recreation in McHenry. Revenues are derived through a transfer from the General Fund and expenditures are related to stipends paid to the members of the band.



	A	B	O	Q	S	T	U	V	W	X
1	Band - Fund Summary (Fund 210, Department 00)									
2										
3	Account	Account	FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25	Variance	Variance
4	Number	Description	Actual	Actual	Actual	Budget	Estimated	Proposed	(\$)	(%)
5										
6	Beginning Fund Balance		12,583	24,646	13,294	11,040	11,040	10,131		
7										
8	REVENUES									
9	3210	Interest Income	-	2	27	-	15	-	-	#DIV/0!
10	3220	CD Interest	5	3	27	-	20	-	-	#DIV/0!
11	3975	Transfer From General Fund	12,000	-	12,000	12,000	12,000	12,000	-	0.00%
12	TOTAL REVENUES		12,005	5	12,054	12,000	12,035	12,000	-	0.00%
13										
14										
15	EXPENDITURES									
16										
17	Contractual Services									
18	5110	Contractual	(58)	11,357	14,308	14,500	12,944	15,000	500	3.45%
19	TOTAL CONTRACTUAL SERVICES		(58)	11,357	14,308	14,500	12,944	15,000	500	3.45%
20										
21	Other									
22	6110	Materials & Supplies	-	-	-	-	-	-	-	#DIV/0!
23	6940	Administrative Expenses	-	-	-	-	-	-	-	#DIV/0!
24	TOTAL OTHER		-	-	-	-	-	-	-	#DIV/0!
25										
26	TOTAL EXPENDITURES		(58)	11,357	14,308	14,500	12,944	15,000		
27										
28	NET INCREASE/(DECREASE)		12,063	(11,352)	(2,254)	(2,500)	(909)	(3,000)		
29										
30	Ending Fund Balance		24,646	13,294	11,040	8,540	10,131	7,131		



Fiscal Year 2024/2025
Annual Budget

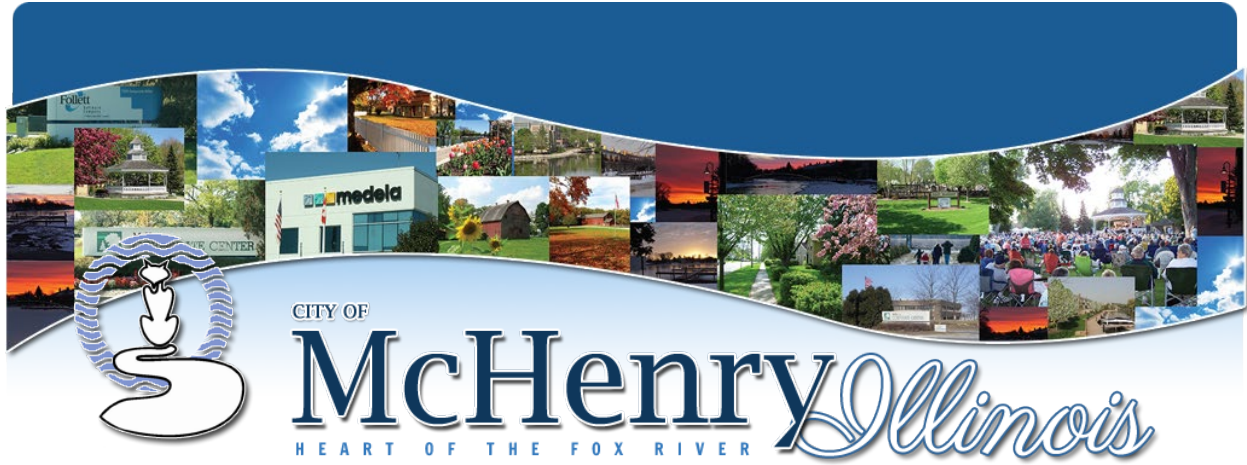
Civil Defense Fund

Civil Defense Fund – Overview

The Civil Defense Fund accounts for the training of personnel and the purchase and maintenance of equipment needed to protect and defend the City from natural disasters or man-made environmental disasters through early warning and public notification systems. Revenues are derived from a General Fund transfer, and expenditures are as-needed.



	A	B	O	Q	S	T	U	V	W	X
1	Civil Defense - Fund Summary (Fund 220, Department 00)									
2										
3	Account	Account	FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25	Variance	Variance
4	Number	Description	Actual	Actual	Actual	Budget	Estimated	Proposed	(\$)	(%)
5										
6	Beginning Fund Balance		5,836	8,640	10,091	8,148	8,148	10,274		
7										
8	REVENUES									
9	3210	Interest Income	4	1	42	-	24	-	-	#DIV/0!
10	3975	Transfer From General Fund	6,000	6,000	4,000	4,000	4,000	6,000	2,000	50.00%
11	TOTAL REVENUES		6,004	6,001	4,042	4,000	4,024	6,000	2,000	50.00%
12										
13										
14	EXPENDITURES									
15	5375	Repair & Maintenance	3,200	4,550	5,985	5,300	1,898	6,000	700	13.21%
16	TOTAL EXPENDITURES		3,200	4,550	5,985	5,300	1,898	6,000	700	13.21%
17										
18	NET INCREASE/(DECREASE)		2,804	1,451	(1,943)	(1,300)	2,126	-		
19										
20	Ending Fund Balance		8,640	10,091	8,148	6,848	10,274	10,274		



Fiscal Year 2024/2025
Annual Budget

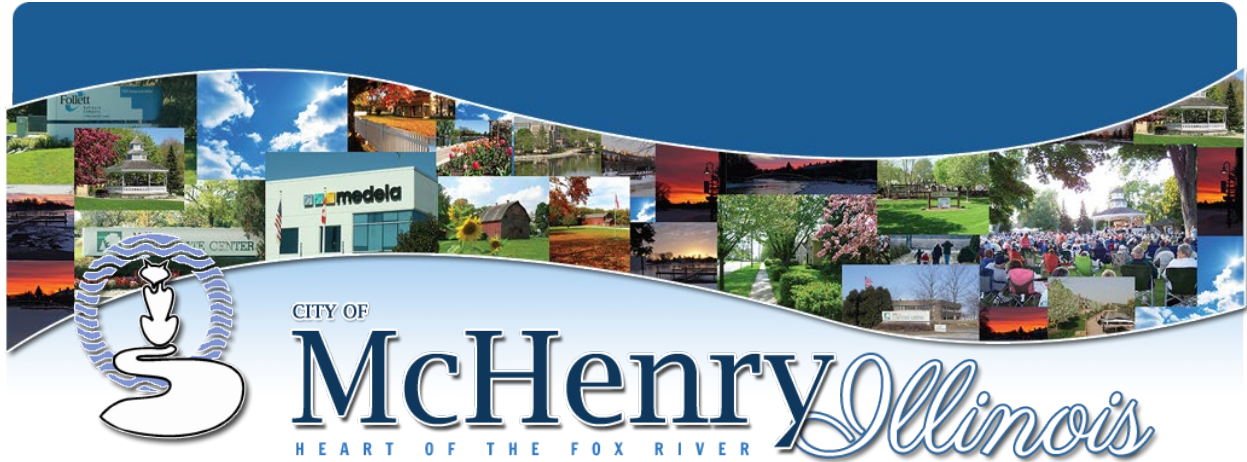
Alarm Board Fund

Alarm Board Fund – Overview

The Alarm Board Fund is to pay for the maintenance of radios and “head-end” equipment in the municipal 911 dispatch center (NERCOM). This equipment comprises the city’s direct connect radio fire alarm monitoring network. City businesses which are required, by building code, to have a fire alarm monitoring system are required to be monitored via direct connection to NERCOM. This direct connection helps to ensure a more efficient emergency response.



	A	B	O	Q	S	T	U	V	W	X
1	Alarm Board - Fund Summary (Fund 225, Department 00)									
2										
3	Account	Account	FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25	Variance	Variance
4	Number	Description	Actual	Actual	Actual	Budget	Estimated	Proposed	(\$)	(%)
5										
6	Beginning Fund Balance		725,659	870,026	985,779	1,106,887	1,106,887	1,249,668		
7										
8	REVENUES									
9	3210	Interest Income	19	104	3,147	5,000	3,110	6,000	1,000	20.00%
10	3240	IL Fund Interest	125	82	3,183	-	6,420	-	-	#DIV/0!
11	3895	Alarm Board Revenue	218,766	221,866	229,742	225,000	230,650	225,000	-	0.00%
12	TOTAL REVENUES		218,910	222,052	236,072	230,000	240,180	231,000	1,000	0.43%
13										
14										
15	EXPENDITURES									
16	5110	Contractual	74,543	106,299	114,964	125,000	97,399	125,000	-	0.00%
17	8300	Capital Expense - Equipment	-	-	-	20,000	-	-	(20,000)	-100.00%
18	TOTAL EXPENDITURES		74,543	106,299	114,964	145,000	97,399	125,000	(20,000)	-13.79%
19										
20	NET INCREASE/(DECREASE)		144,367	115,753	121,108	85,000	142,781	106,000		
21										
22	Ending Fund Balance		870,026	985,779	1,106,887	1,191,887	1,249,668	1,355,668		



Fiscal Year 2024/2025
Annual Budget

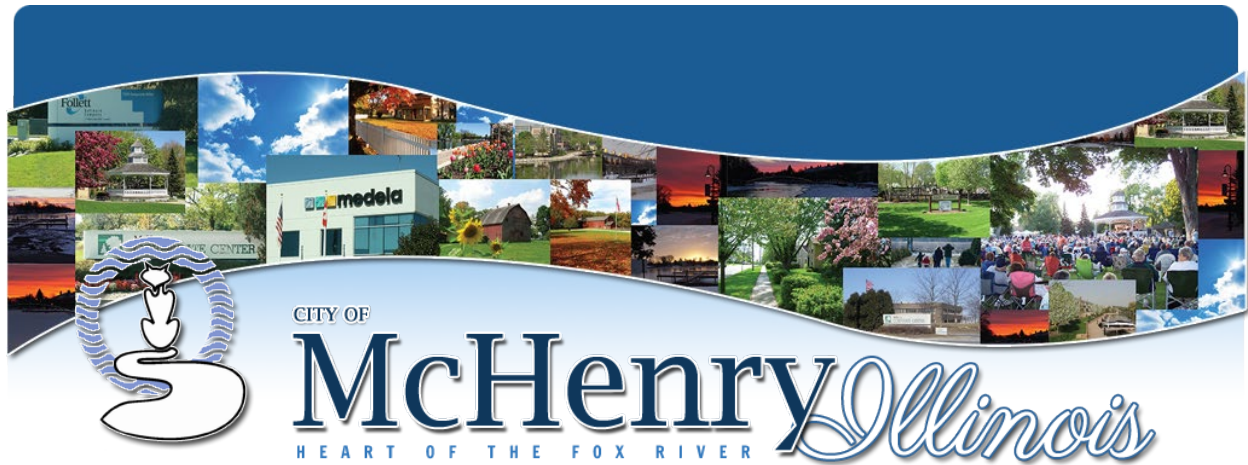
Audit Fund

Audit Fund – Overview

The purpose of the Audit Fund is to account for expenses incurred to complete the annual audit of the city's financial statements. The State of Illinois requires that the City of McHenry conducts an independent audit on an annual basis. Statutes provide authority for an entity to levy a portion of the property tax to pay for the audit. Since the authority to levy a property tax for the audit is separate from the authority to levy the corporate rate, the levy amount for audit is deposited into a separate fund and kept segregated from the General Fund receipts.



	A	B	O	Q	S	T	U	V	W	X
1	Audit - Fund Summary (Fund 230, Department 00)									
2										
3	Account	Account	FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25	Variance	Variance
4	Number	Description	Actual	Actual	Actual	Budget	Estimated	Proposed	(\$)	(%)
5										
6	Beginning Fund Balance		8,246	4,618	(4,198)	3,474	3,474	596		
7										
8	REVENUES									
9	3010	Property Tax Collections	26,299	26,313	26,275	26,426	26,339	26,426	-	0.00%
10	3210	Interest Income	-	-	13	-	4	-	-	#DIV/0!
11	3220	CD Interest	2	1	9	-	5	-	-	#DIV/0!
12	3970	Charges for Services	13,676	16,145	29,700	22,124	22,124	27,450	5,326	24.07%
13		TOTAL REVENUES	39,977	42,459	55,997	48,550	48,472	53,876	5,326	10.97%
14										
15										
16	EXPENDITURES									
17	5110	Contractual	43,605	51,275	51,825	50,200	51,350	53,500	3,300	6.57%
18		TOTAL EXPENDITURES	43,605	51,275	48,325	50,200	51,350	53,500	3,300	6.57%
19										
20		NET INCREASE/(DECREASE)	(3,628)	(8,816)	7,672	(1,650)	(2,878)	376		
21										
22	Ending Fund Balance		4,618	(4,198)	3,474	1,824	596	972		



Fiscal Year 2024/2025
Annual Budget

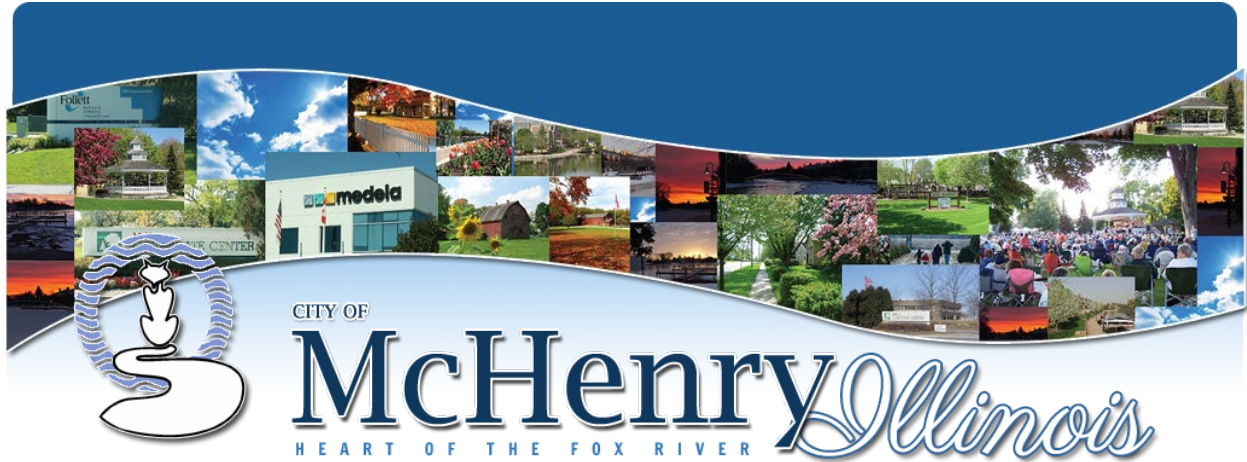
Annexation Fund

Annexation Fund – Overview

The Annexation Fund is a non-operating fund that is used to account for receipts from generally non-recurring revenue sources resulting from negotiated annexation agreements. Revenues include a fee assessed on gravel mining on a per ton basis; revenues from property being annexed into the City on an acreage and lot basis; and an additional per unit fee that is distributed to other taxing bodies. Expenses in the fund are related to improvements to infrastructure or municipal facilities.



	A	B	O	Q	S	T	U	V	W	X
1	Annexation - Fund Summary (Fund 260, Department 00)									
2										
3	Account	Account	FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25	Variance	Variance
4	Number	Description	Actual	Actual	Actual	Budget	Estimated	Proposed	(\$)	(%)
5										
6	Beginning Fund Balance		982,758	1,123,041	1,263,178	1,406,727	1,406,727	1,550,874		
7										
8	REVENUES									
9	3210	Interest Income	22	101	3,206	2,500	3,671	3,000	500	20.00%
10	3220	CD Interest	61	36	343	-	476	-	-	#DIV/0!
11	3715	Annexation Income	200	-	-	-	-	-	-	#DIV/0!
12	3720	Operating Fees - Annexation	-	-	-	50,000	-	-	(50,000)	-100.00%
13	3721	Operating Fees - District #15	137,424	-	-	-	-	-	-	#DIV/0!
14	3722	Operating Fees - District #156	100,022	-	-	-	-	-	-	#DIV/0!
15	3723	Operating Fees - Library	7,945	-	-	-	-	-	-	#DIV/0!
16	3724	Operating Fees - Fire	3,770	-	-	-	-	-	-	#DIV/0!
17	3745	Gravel Mining/Annexation Agreement	175,000	175,000	175,000	175,000	175,000	125,000	(50,000)	-28.57%
18		TOTAL REVENUES	424,444	175,137	178,549	227,500	179,147	128,000	(99,500)	-43.74%
19										
20										
21	EXPENDITURES									
22	6970	Distributions - Schools	237,446	-	-	40,000	-	-	(40,000)	-100.00%
23	6980	Distributions - Library	7,945	-	-	5,000	-	-	(5,000)	-100.00%
24	6990	Distributions - Fire	3,770	-	-	5,000	-	-	(5,000)	-100.00%
25	9901	Transfer General Fund	-	-	-	-	-	-	-	#DIV/0!
26	9904	Transfer to Debt Service	35,000	35,000	35,000	35,000	35,000	35,000	-	0.00%
27		TOTAL EXPENDITURES	284,161	35,000	35,000	85,000	35,000	35,000	(50,000)	-58.82%
28										
29		NET INCREASE/(DECREASE)	140,283	140,137	143,549	142,500	144,147	93,000		
30										
31	Ending Fund Balance		1,123,041	1,263,178	1,406,727	1,549,227	1,550,874	1,643,874		



Fiscal Year 2024/2025
Annual Budget

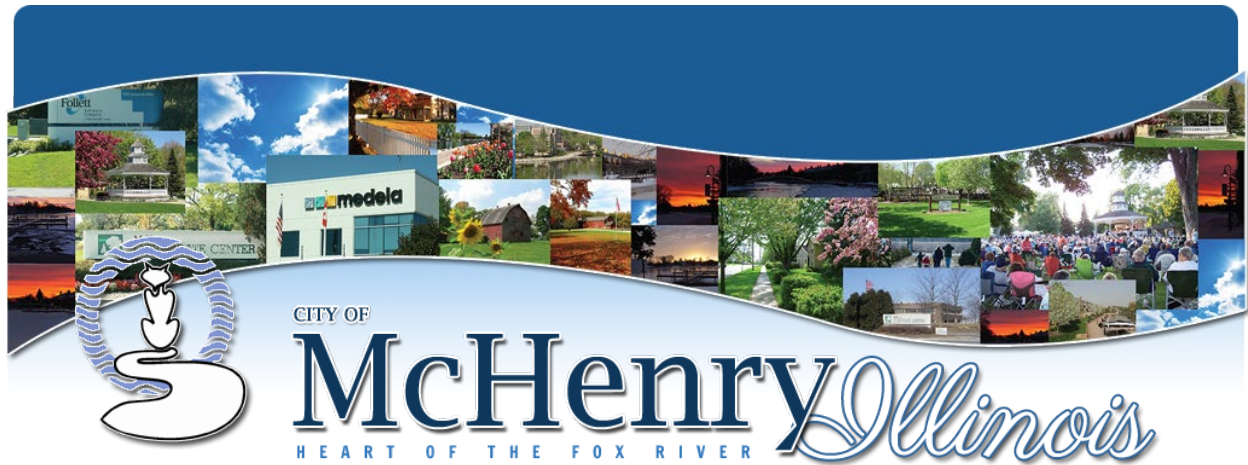
Motor Fuel Tax Fund

Motor Fuel Tax Fund – Overview

The purpose of the Motor Fuel Tax (MFT) Fund is to provide dedicated revenues from taxes on gasoline and diesel sales primarily to fund road improvements and maintenance. Motor Fuel Taxes are generated by a flat rate of cents per gallon. In 2021, the State of Illinois increased the monthly Municipal Motor Fuel Tax allotment by approximately 40%, bringing the City's annual revenue to over \$1.1 million. Beginning in FY22/23, the entirety of the Motor Fuel Tax revenue was dedicated to the Local Streets Resurfacing Program. These revenues, combined with the implementation of a Municipal Motor Fuel Sales Tax, dedication of all Township Road and Bridge Fund distributions, and the dedication of Street Division operating capital funds, have created a consistent annual program budget for the Local Streets Resurfacing Program. The Motor Fuel Tax Fund alone is budgeted for almost \$1.8 million for the FY24/25 program.



	A	B	O	Q	S	T	U	V	W	X
1	Motor Fuel Tax - Fund Summary (Fund 270, Department 00)									
2										
3	Account	Account	FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25	Variance	Variance
4	Number	Description	Actual	Actual	Actual	Budget	Estimated	Proposed	(\$)	(%)
5										
6	Beginning Fund Balance		1,441,795	2,426,895	3,080,153	2,418,598	2,418,598	1,524,570		
7										
8	REVENUES									
9	3150	MFT Allotments from State	1,034,926	1,128,538	1,139,143	1,152,966	1,167,619	1,183,086	30,120	2.61%
10	3155	Rebuild IL Grant	1,037,679	444,720	296,480	-	-	-	-	#DIV/0!
11	3180	Grants	-	-	-	-	-	-	-	#DIV/0!
12	3210	Interest Income	-	-	-	-	-	-	-	#DIV/0!
13	3240	IL Fund Interest	2,221	2,025	55,730	60,000	73,358	60,000	-	0.00%
14	3882	Reimbursements - Misc	-	-	-	-	-	-	-	#DIV/0!
15	3886	Reimbursements - State	70,933	31,211	-	70,706	63,298	57,600	(13,106)	-18.54%
16	3975	Transfer from General Fund	-	-	-	-	-	-	-	#DIV/0!
17	3999	Transfer from Other Funds	-	-	-	-	-	-	-	#DIV/0!
18	TOTAL REVENUES		2,145,759	1,606,494	1,491,353	1,283,672	1,304,275	1,300,686	17,014	1.33%
19										
20										
21	EXPENDITURES									
22	6110	Materials & Supplies	140,108	-	182	500	-	500	-	0.00%
23	8600	Streets	590,634	340,313	932,215	2,935,706	2,198,303	1,788,000	(1,147,706)	-39.09%
24	8605	Streets - Rebuild IL Grant	30,000	528,368	1,220,511	-	-	-	-	#DIV/0!
25	9901	Transfer to General Fund	-	84,555	-	-	-	-	-	#DIV/0!
26	9904	Transfer to Debt Service	399,917	-	-	-	-	-	-	#DIV/0!
27	TOTAL EXPENDITURES		1,160,659	953,236	2,152,908	2,936,206	2,198,303	1,788,500	(1,147,706)	-39.09%
28										
29	NET INCREASE/(DECREASE)		985,100	653,258	(661,555)	(1,652,534)	(894,028)	(487,814)		
30										
31	Ending Fund Balance		2,426,895	3,080,153	2,418,598	766,064	1,524,570	1,036,756		



Fiscal Year 2024/2025
Annual Budget

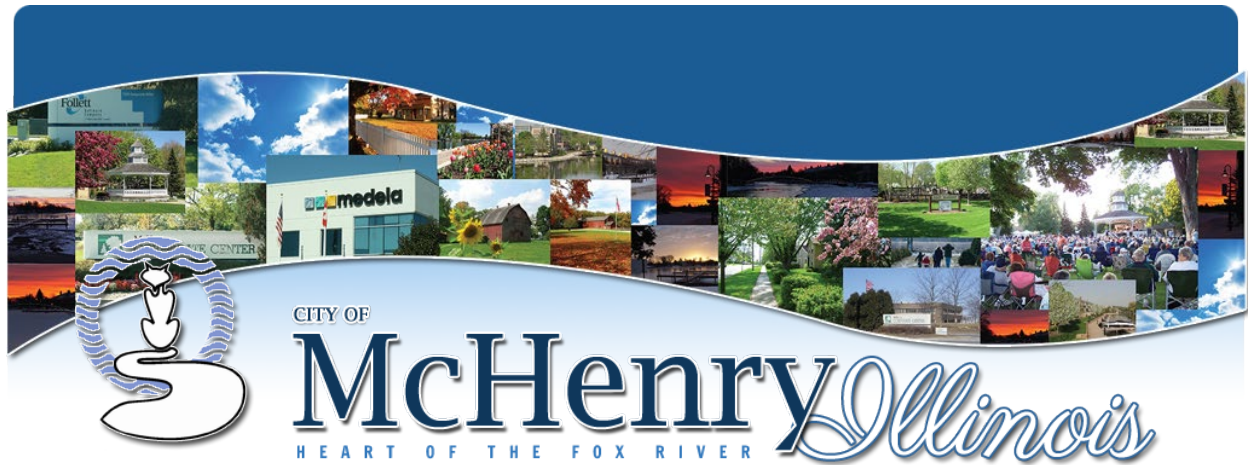
Local Motor Fuel Tax Fund

Local Motor Fuel Tax Fund – Overview

The purpose of the Local Motor Fuel Tax (MFT) Fund is to provide dedicated revenues from taxes on gasoline and diesel sales primarily to fund contracted resurfacing projects. A Municipal Retail Motor Fuel Tax in the amount of \$0.03 per gallon was approved in FY 20/21 and implemented in September 2020. These revenues, combined with the state Motor Fuel Tax, dedication of all Township Road and Bridge Fund distributions, and the dedication of Street Division operating capital funds, have created a consistent annual program budget for the Local Streets Resurfacing Program. The FY24/25 Local Motor Fuel Tax Fund budget includes \$380,000 in street projects.



	A	B	D	F	H	I	J	K	L	M
1	Local Motor Fuel Tax - Fund Summary (Fund 275, Department 00)									
2										
3	Account	Account	FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25	Variance	Variance
4	Number	Description	Actual	Actual	Actual	Budget	Estimated	Proposed	(\$)	(%)
5										
6	Beginning Fund Balance		-	203,595	52,592	117,247	117,247	218,473		
7										
8	REVENUES									
9	3160	Municipal Retail MFT Allotment	203,595	348,997	364,598	360,000	376,158	370,000	10,000	2.78%
10	3210	Interest Income	-	-	57	-	68	-	-	#DIV/0!
11	TOTAL REVENUES		203,595	348,997	364,655	360,000	376,226	370,000	10,000	2.78%
12										
13										
14	EXPENDITURES									
15	6110	Materials & Supplies	-		-				-	#DIV/0!
16	8600	Streets	-	500,000	300,000	300,000	275,000	380,000	80,000	26.67%
17	TOTAL EXPENDITURES		-	500,000	300,000	300,000	275,000	380,000	80,000	26.67%
18										
19	NET INCREASE/(DECREASE)		203,595	(151,003)	64,655	60,000	101,226	(10,000)		
20										
21	Ending Fund Balance		203,595	52,592	117,247	177,247	218,473	208,473		



Fiscal Year 2024/2025
Annual Budget

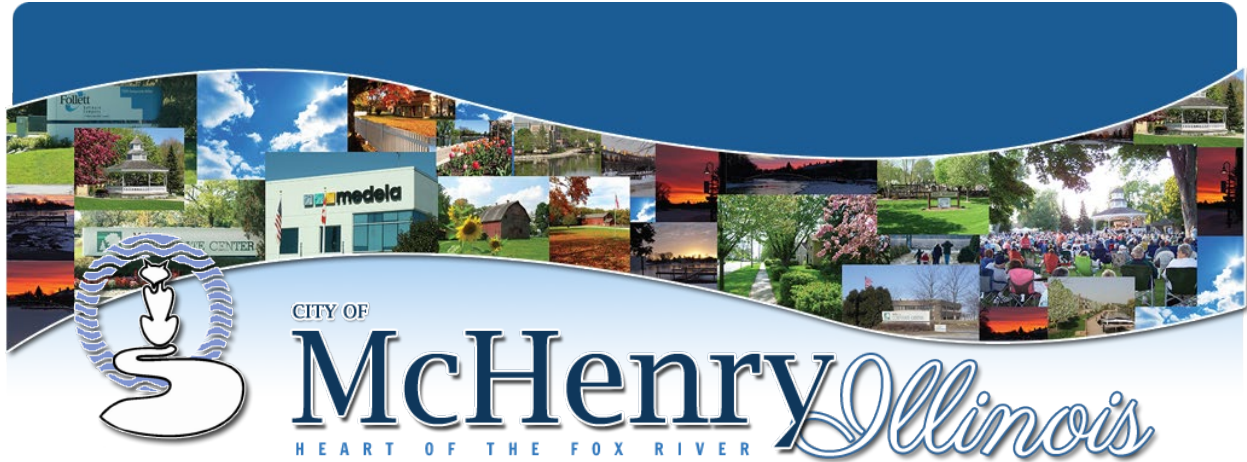
Developer Donation Fund

Developer Donation Fund – Overview

The Developer Donation Fund is to account for donations collected from developers on behalf of the primary and secondary school districts, fire protection district, library district and the municipal park system. Developer Donations are collected to ensure the provision of public facilities to serve new development by requiring each new developer to pay a calculated share of the costs of such improvements as a condition of approval. By municipal ordinance, anyone applying for a building permit for a residential unit is required to pay fees for each unit constructed.



	A	B	O	Q	S	T	U	V	W	X
1	Developer Donation - Fund Summary (Fund 280, Departments 00, 41)									
2										
3	Account	Account	FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25	Variance	Variance
4	Number	Description	Actual	Actual	Actual	Budget	Estimated	Proposed	(\$)	(%)
5										
6	Beginning Fund Balance		1,487,942	1,239,634	1,501,288	921,605	921,605	964,746		
7										
8	REVENUES									
9	3775	Developer Donations - Schools	94,110	289,500	67,994	80,000	92,680	80,000	-	0.00%
10	3780	Developer Donations - Parks	162,470	764,352	139,283	160,000	365,037	200,000	40,000	25.00%
11	3785	Developer Donations - Library	15,664	129,584	19,224	20,000	70,844	50,000	30,000	150.00%
12	3790	Developer Donations - Fire District	48,060	129,584	19,224	20,000	70,844	50,000	30,000	150.00%
13	3180	Grants	-	-	-	-	-	150,000	150,000	#DIV/0!
14	3210	Interest Income	37	141	2,900	8,000	2,957	8,000	-	0.00%
15	3220	CD Interest	193	115	1,086	-	1,491	-	-	#DIV/0!
16	3240	IL Fund Interest	518	291	9,381	-	12,428	-	-	#DIV/0!
17	3684	Boat Launch Revenues	38,520	43,558	44,995	40,000	53,042	50,000	10,000	25.00%
18	3815	Donations		197,700	-	-	75,000	-	-	#DIV/0!
19	3845	Rental Income	38,849	19,649	36,438	35,000	40,866	40,000	5,000	14.29%
20	3882	Reimbursements - Miscellaneous	-	-	-	-	-	411,517	411,517	#DIV/0!
21	3886	Reimbursements - State	-	-	-	-	-	-	-	#DIV/0!
22	3890	Miscellaneous Income	-	2,885	-	-	-	-	-	#DIV/0!
23	TOTAL REVENUES		398,421	1,577,359	340,525	363,000	785,189	1,039,517	676,517	186.37%
24										
25										
26	EXPENDITURES									
27	6940	Administrative Expenses	11,805	11,325	17,064	12,500	7,772	12,500	-	0.00%
28	6970	Distributions - Schools	94,110	289,500	67,994	80,000	92,680	80,000	-	0.00%
29	6980	Distributions - Library	15,664	129,584	19,224	20,000	70,844	50,000	30,000	150.00%
30	6990	Distributions - Fire	48,060	129,584	19,224	20,000	70,844	50,000	30,000	150.00%
31	8100	Land Acquisition	-	-	-	-	-	-	-	#DIV/0!
32	8800	Park Playground Improvements	477,090	755,712	796,702	588,459	499,908	950,517	362,058	61.53%
33	TOTAL EXPENDITURES		646,729	1,315,705	920,208	720,959	742,048	1,143,017	422,058	58.54%
34										
35	NET INCREASE/(DECREASE)		(248,308)	261,654	(579,683)	(357,959)	43,141	(103,500)		
36										
37	Ending Fund Balance		1,239,634	1,501,288	921,605	563,646	964,746	861,246		



Fiscal Year 2024/2025
Annual Budget

Tax Increment Finance Fund

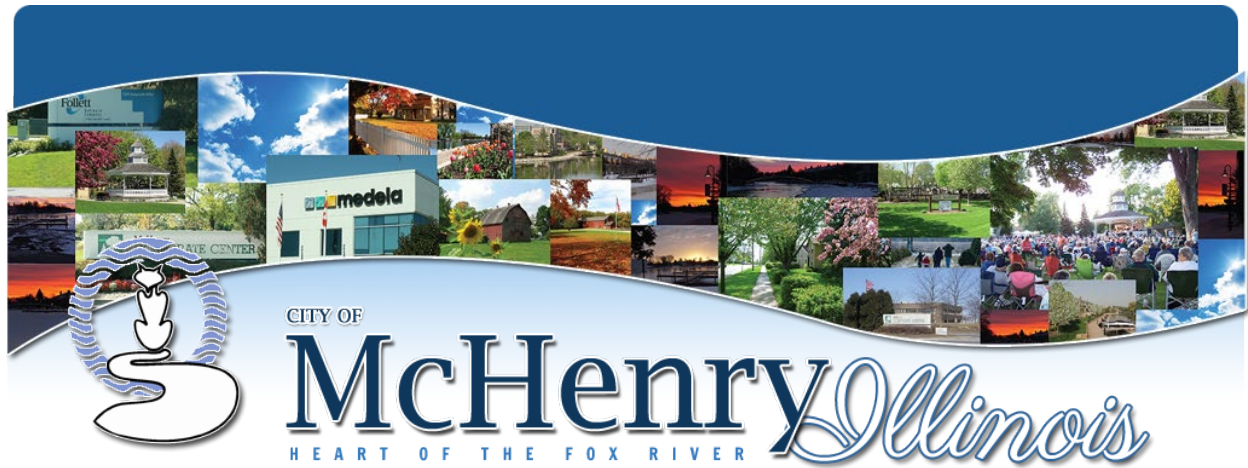
Tax Increment Finance Fund – Overview

The Tax Increment Finance (TIF) Fund accounts for revenues and expenditures related to the city's Downtown Tax Increment Finance District, established in 2002. The TIF District was recently extended for an additional 12 years and is now scheduled to sunset in 2037. TIF revenues are derived from the collection of property taxes each year at an increment based on the increase in the assessed valuation of properties within the area since creation of the district. Expenditures are related to the repayment of private development "extraordinary costs" per approved development agreements and for public improvements within the district that increase the value of all properties within the area.



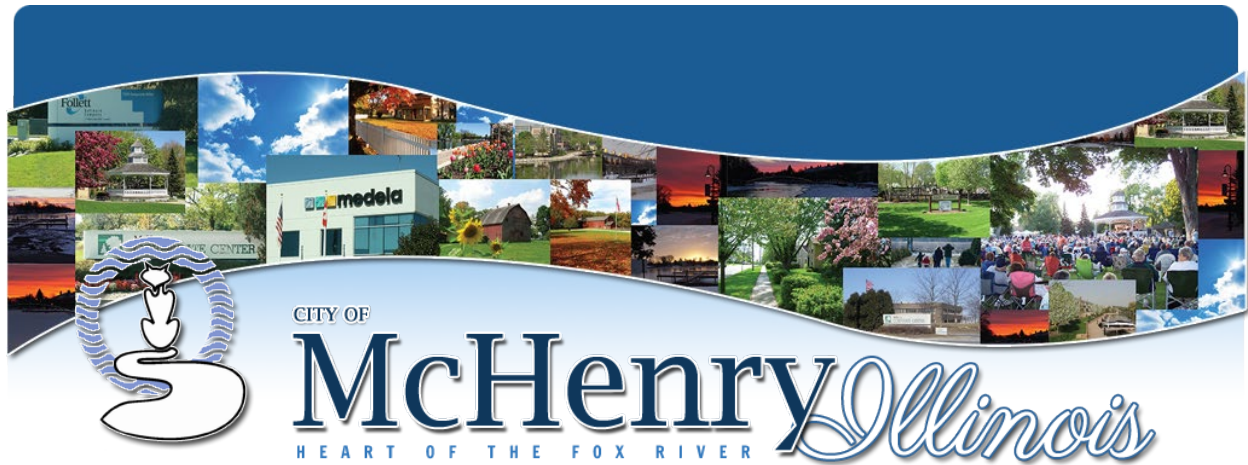
The TIF Fund is a valuable tool to continue to attract development of key sites that were identified in the initial planning stages of the TIF District, including the Central Wastewater Treatment Plant site and the Central Green Street area. The TIF Fund is also targeted to accomplish the completion of the Riverwalk and the implementation of a streetscape program.

	A	B	O	Q	R	S	T	U	V	W	X
1	Tax Increment Finance - Fund Summary (Fund 290, Department 00)										
2											
3	Account	Account	FY20/21	FY21/22	FY22/23	FY22/23	FY23/24	FY23/24	FY24/25	Variance	Variance
4	Number	Description	Actual	Actual	Budget	Actual	Budget	Estimated	Proposed	(\$)	(%)
5											
6	Beginning Fund Balance		280,604	719,415	993,626	993,626	232,000	323,465	279,903		
7											
8	REVENUES										
9	3010	Property Tax Collections	655,428	678,920	720,000	694,137	805,000	848,809	840,000	35,000	4.86%
10	3180	Grants	-	-	200,000	178,164	200,000	8,947	-	(200,000)	-100.00%
11	3210	Interest Income	26	121	-	2,621	3,000	3,000	3,000	-	#DIV/0!
12	3815	Donations	-	-	-	20,000	450,000	450,000	-	(450,000)	#DIV/0!
13	3890	Miscellaneous Income	62,860	55,000	355,000	65,388	55,000	55,000	55,000	-	0.00%
14	TOTAL REVENUES		718,314	734,041	1,275,000	960,310	1,513,000	1,365,756	898,000	(615,000)	-48.24%
15											
16											
17	EXPENDITURES										
18	5110	Contractual Services	7,860	9,525	-	108,966	10,000	3,505	10,000	-	0.00%
19	6940	Administrative Expenses	10,237	1,300	50,000	2,396	10,000	4,278	10,000	-	0.00%
20	8900	Public Improvements	37,571	224,170	2,145,000	1,384,839	1,180,000	1,180,000	1,545,586	365,586	30.98%
21	9901	Transfer to General Fund	2,500	2,500	2,500	2,500	2,500	2,500	2,500	-	0.00%
22	9904	Transfer to Debt Service	221,335	222,335	223,235	223,235	219,035	219,035	224,730	5,695	2.60%
23	TOTAL EXPENDITURES		279,503	459,830	2,420,735	1,721,936	1,421,535	1,409,318	1,792,816	371,281	26.12%
24											
25	NET INCREASE/(DECREASE)		438,811	274,211	(1,145,735)	(761,626)	91,465	(43,562)	(894,816)		
26											
27	Ending Fund Balance		719,415	993,626	(152,109)	232,000	323,465	279,903	(614,913)		



Fiscal Year 2024/2025
Annual Budget

Capital Projects & Debt Service Funds



Fiscal Year 2024/2025
Annual Budget

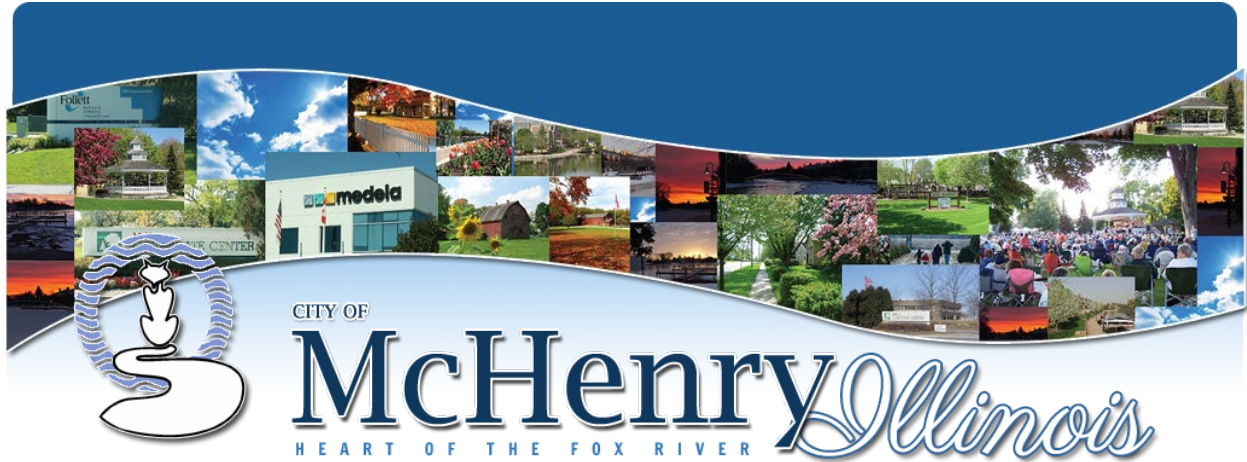
Debt Service Fund

Debt Service Fund – Overview

The Debt Service Fund accounts for the bonded indebtedness incurred by the City's General Fund, including bond and interest payments.



	A	B	O	Q	S	T	U	V	W	X
1	Debt Service - Fund Summary (Fund 300, Department 00)									
2										
3	Account	Account	FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25	Variance	Variance
4	Number	Description	Actual	Actual	Actual	Budget	Estimated	Proposed	(\$)	(%)
5										
6	Beginning Fund Balance		4,962	(226)	5,568	7,607	7,607	10,314		
7										
8	REVENUES									
9	3210	Interest Income	10	4	1,106	-	990	-	-	#DIV/0!
10	3220	CD Interest	49	29	277	-	250	-	-	#DIV/0!
11	3910	Bond Proceeds	-	-	-	-	-	-	-	#DIV/0!
12	3915	Bond Interest Rebate	3,688	3,692	-	-	-	-	-	#DIV/0!
13	3966	Premium on Refunding	-	-	-	-	-	-	-	#DIV/0!
14	3969	TIF Fund Transfer	221,335	222,335	223,235	219,035	219,035	224,730	5,695	2.60%
15	3971	Transfer from Annexation Fund	35,000	35,000	35,000	35,000	35,000	35,000	-	0.00%
16	3972	Transfer from Recreation Center Fund	130,656	133,956	132,156	130,356	130,356	133,511	3,155	2.42%
17	3975	Transfer from General Fund	182,642	1,850,272	1,850,765	1,853,842	1,853,842	1,851,523	(2,319)	-0.13%
18	3978	Transfer from Water/Sewer Fund	110,627	108,763	110,269	111,707	111,707	111,283	(424)	-0.38%
19	3986	Transfer from MFT Fund	399,917	-	-	-	-	-	-	#DIV/0!
20		TOTAL REVENUES	1,083,924	2,354,051	2,352,808	2,349,940	2,351,180	2,356,047	6,107	0.26%
21										
22										
23	EXPENDITURES									
24	7100	Bond Principal	950,000	1,605,000	1,675,000	1,695,000	1,695,000	1,725,000	30,000	1.77%
25	7200	Bond Interest	137,419	741,326	672,471	650,942	650,942	627,049	(23,893)	-3.67%
26	7300	Fees - Paying Agent	1,693	1,931	3,298	4,000	2,531	4,000	-	0.00%
27	7500	Bond Refunding	-	-	-	-	-	-	-	#DIV/0!
28		TOTAL EXPENDITURES	1,089,112	2,348,257	2,350,769	2,349,942	2,348,473	2,356,049	6,107	0.26%
29										
30		NET INCREASE/(DECREASE)	(5,188)	5,794	2,039	(2)	2,707	(2)		
31										
32	Ending Fund Balance		(226)	5,568	7,607	7,605	10,314	10,312		



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Recreation Center Fund

Recreation Center Fund – Overview

In March 1999, the City Council passed a resolution stating that 50% of developer donation fees for parks were to be set aside for the construction of a recreation center. Consequently, the Recreation Center Fund was created to account for these donations. In addition, any future funding sources identified for the construction of the facility would be deposited in this fund and, further, the expenditure of funds for the construction of a recreation facility would be taken from this fund.



In 2013 and 2014, City Council undertook a process to evaluate the feasibility of various options for recreation facilities, including the development of a family aquatics facility and/or a recreation center. Ultimately, it was determined that a recreation center should be the primary focus. Construction began in 2015, and the McHenry Recreation Center opened in February 2016. Construction was financed through a combination of cash payments from the Recreation Center Fund and the issuance of debt. This was done to ensure that funding remained in the Recreation Center Fund to cover any operating shortfalls, to serve as capital improvement funding for facility needs, or seed money for future expansions of recreation facilities.



The McHenry Recreation Center was negatively impacted by the COVID-19 pandemic; closures and restrictions led to a significant reduction in membership. Reserve funds were depleted as a result of reduced revenues. Staff has been engaged in a sustained effort to attract new members, and Recreation Center membership continues to increase. However, the recovery continues, since revenues are still not sufficient to fund day-to-day operations.

Recreation Center Fund – FY23/24 Accomplishments

Recreation Center

- Group fitness class attendance has maintained a consistent number of class participants per week. Average class numbers per week from May 2022 – April 2023 was around 700 participants. Since May 2023 – mid March 2024 numbers have increased to 720 – 740 participants per week with 70% of classes at full capacity.
- Group Fitness attendance from May 2023 – March 2024 – 26,770 visits
- Our personal trainers are currently seeing around 35 clients per week, with 4 groups of partner trainings and 2 monthly PT members.
- We offer 55 classes per week in categories ranging from HIIT, Strength, Mind/Body, Active Adults, Barre, TRX, Cycle, Kickboxing, Dance, Pilates and Kettlebell. Cardio Boxing was added in the fall of 2023 as a specialized program which runs 8 weeks per session and is a separate paid program to our group fitness schedule.
- Our group fitness staff heads up 4 holiday bootcamps per year for our Rec Center members. The 1.5-hour bootcamps are well attended by members and non-members with around 50 people.
- The last Friday of every month we host a potluck for our senior group x members which gives them the opportunity to have lunch with their friends and provides a fun social atmosphere after their workout.
- The Recreation Center serves as a hub for much more than simply a fitness center. The facility houses many of our classes and workshops. It also is a location that is rented out for any number of occasions to our community.

Recreation Center Fund – FY24/25 Goals & Objectives

- Create a collaborative marketing plan for programs, events and facilities; whereby increasing community reach, efficiency, return on investment.
- Increase visitation at Recreation Center, thereby increasing revenue. This shall include quarterly free community fitness days.
- Research trends, explore community partnerships and evaluate existing programs in an effort to consistently develop new programs and special events.
- Enhance Department's sponsorship program and apply it where applicable at the Recreation Center.

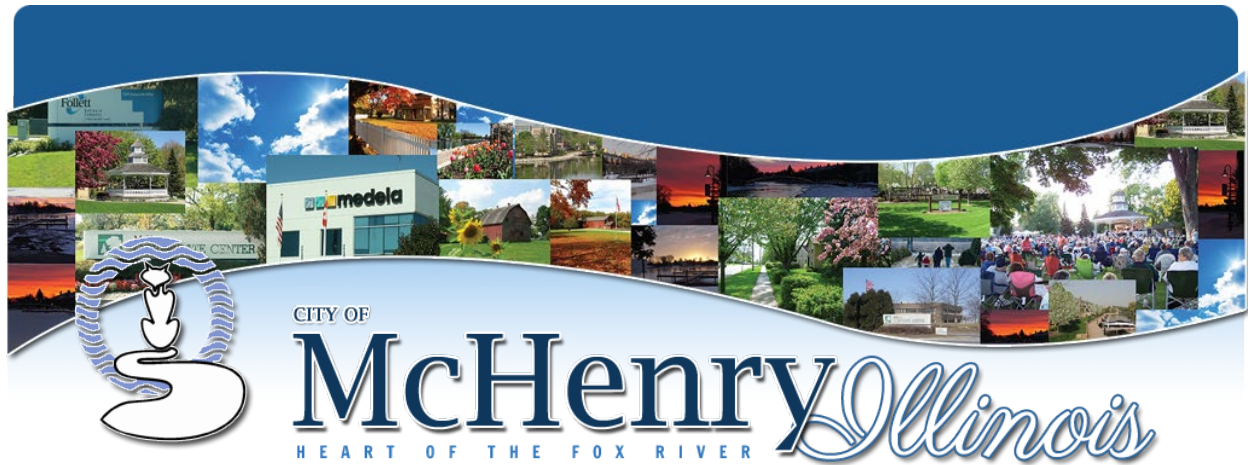
Recreation Center Fund – FY24/25 Performance Measures

Item	Goal	Description	FY 24/25 Proposed Outcome(s)
Membership Retention	To maintain a 60% fitness membership retention rate for the facility.	Through outreach to members and continual update of offerings, the goal is to keep members engaged and interested.	Membership loss is minimized and client base remains fairly constant.
Sponsorship	Further develop and apply a sponsorship program to the Recreation Center.	In identifying a comprehensive sponsorship program, additional community connections will be created as well introducing additional revenue	Fostering community partnerships and adding a revenue stream to the facility
Membership Rebuilding	Utilization of active marketing campaigns at key times of the year as well as free fitness days to increase the facility's community exposure.	What is the value of a membership? Are we continuing to offer the most current group exercise classes? Are we maintaining a clean facility?	Continued rebuilding of membership base dramatically impacted by Covid-19

	A	B	O	Q	S	T	U	V	W	X
1	Recreation Center - Fund Summary (Fund 400, Departments 00 & 40 Combined)									
2										
3	Account	Account	FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25	Variance	Variance
4	Number	Description	Actual	Actual	Actual	Budget	Estimated	Proposed	(\$)	(%)
5										
6	Beginning Fund Balance		420,052	236,869	99,076	112,125	112,125	100,878		
7										
8	REVENUES									
9	3210	Interest Income	61	-	-	-	-	-	-	#DIV/0!
10	3220	CD Interest	1,137	678	6,411	700	5,000	3,000	2,300	328.57%
11	3240	IL Fund Interest	108	80	2,910	5,000	3,000	3,000	(2,000)	-40.00%
12	3632	Concessions	-	568	2,996	3,000	3,409	3,500	500	16.67%
13	3641	Babysitting	6,086	12,748	10,505	10,000	13,175	13,000	3,000	30.00%
14	3642	Recreation Center Room Rentals	4,298	13,413	22,800	18,000	12,172	12,000	(6,000)	-33.33%
15	3643	Birthday Parties	-	-	-	-	-	-	-	#DIV/0!
16	3644	Sponsorship/Advertisement	100	100	-	100	-	-	(100)	-100.00%
17	3645	Annual Memberships	287,751	352,774	412,859	420,000	447,116	460,000	40,000	9.52%
18	3646	Short-Term Memberships	4,252	8,469	8,646	10,000	11,625	11,000	1,000	10.00%
19	3647	Daily Admissions	768	1,842	4,318	3,000	2,480	3,000	-	0.00%
20	3648	Punch Passes	5,391	10,626	11,166	10,000	12,412	12,000	2,000	20.00%
21	3649	Recreation Center Misc. Fees	2,345	1,959	1,459	2,000	1,755	2,000	-	0.00%
22	3650	Fitness Classes	2,290	1,581	565	1,000	7,237	7,000	6,000	600.00%
23	3651	Small Group Personal Training	15	-	-	-	-	-	-	#DIV/0!
24	3652	Personal Training	28,823	34,240	55,497	50,000	55,777	55,000	5,000	10.00%
25	3780	Transfer from Developer Donation Fund	-	-	-	-	-	-	-	#DIV/0!
26	3882	Miscellaneous Reimbursement	-	-	-	-	-	-	-	#DIV/0!
27	3910	Bond Proceeds	-	-	-	-	-	-	-	#DIV/0!
28	3965	Premium on Bonds Payable	-	-	-	-	-	-	-	#DIV/0!
29	3975	Transfer - General Fund	111,985	111,985	211,985	250,356	250,356	270,000	19,644	7.85%
30		TOTAL REVENUES	455,410	551,063	752,117	783,156	825,514	854,500	71,344	9.11%
31										
32										

	A	B	O	Q	S	T	U	V	W	X
1	Recreation Center - Fund Summary (Fund 400, Departments 00 & 40 Combined)									
2										
3	Account	Account	FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25	Variance	Variance
4	Number	Description	Actual	Actual	Actual	Budget	Estimated	Proposed	(\$)	(%)
33	EXPENDITURES									
34										
35	Salaries/Benefits									
36	4010	Salaries	28,996	30,276	52,353	60,678	57,891	59,882	(796)	-1.31%
37	4050	Overtime	-	-	-	-	-	-	-	#DIV/0!
38	4110	Salaries - Part- Time	-	-	-	-	-	-	-	#DIV/0!
39	4130	Salaries - Front Desk Attendants	91,816	110,092	122,222	140,000	127,891	148,640	8,640	6.17%
40	4135	Salaries - Fitness Coordinator	72,640	63,154	46,459	50,820	49,188	52,345	1,525	3.00%
41	4140	Salaries - Childcare Attendants	16,606	19,917	24,711	21,500	27,456	30,000	8,500	39.53%
42	4145	Salaries - Rental Attendants	-	45	368	250	145	-	(250)	-100.00%
43	4160	Salaries - Personal Trainers	17,502	23,555	37,587	38,000	36,685	30,000	(8,000)	-21.05%
44	4165	Salaries - Orientation/Consultants	468	660	876	1,000	759	800	(200)	-20.00%
45	4170	Salaries - Group Exercise Instructors	56,215	58,294	58,606	66,360	61,061	61,000	(5,360)	-8.08%
46	4175	Salaries - Fitness Program Instructors	21	601	263	700	854	500	(200)	-28.57%
47	4180	Salaries - Facility Attendants	29,550	38,546	39,920	41,000	44,442	49,500	8,500	20.73%
48	4310	Health/Vision	28,018	23,515	12,753	5,583	36,514	39,879	34,296	614.29%
49	4320	Dental Insurance	1,020	867	435	203	1,334	1,384	1,181	581.77%
50	4330	Life Insurance	-	-	-	125	55	77	(48)	-38.40%
51	4340	Insurance Premiums Vision	74	86	49	29	130	138	109	375.86%
52	4410	FICA Medicare	23,294	26,079	29,123	32,154	30,628	33,099	945	2.94%
53	4420	IMRF Retirement	12,413	11,518	10,654	10,904	11,756	14,119	3,215	29.48%
54	4510	Uniform Allowance	-	-	1,578	1,000	810	1,000	-	0.00%
55		TOTAL SALARIES/BENEFITS	378,633	407,205	437,957	470,306	487,599	522,363	52,057	11.07%
56										
57	Contractual Services									
58	5110	Contractual	9,769	11,180	16,854	16,700	17,200	17,000	300	1.80%
59	5200	Contract Custodial	-	-	-	-	-	-	-	#DIV/0!
60	5210	Marketing & Advertising	161	411	3,111	4,500	3,825	4,500	-	0.00%
61	5215	Retention/Promotion	-	-	741	1,000	-	1,000	-	0.00%
62	5225	Room Contractor	-	960	1,455	-	1,050	-	-	#DIV/0!
63	5320	Telephone	-	-	-	-	-	-	-	#DIV/0!
64	5321	Cable/TV	3,446	4,102	3,958	3,800	4,109	4,200	400	10.53%
65	5375	Repair & Maintenance - Equipment	10,639	12,109	16,291	11,500	9,548	9,000	(2,500)	-21.74%
66	5430	Training	574	757	704	500	717	500	-	0.00%
67	5510	Utilities	24,333	31,735	19,348	28,000	32,217	32,000	4,000	14.29%
68	5600	Credit Card/Bank Fees	6,957	9,947	16,256	15,000	12,556	11,000	(4,000)	-26.67%
69		TOTAL CONTRACTUAL SERVICES	55,879	71,201	78,718	81,000	81,222	79,200	(1,800)	-2.22%

	A	B	O	Q	S	T	U	V	W	X
1	Recreation Center - Fund Summary (Fund 400, Departments 00 & 40 Combined)									
2										
3	Account	Account	FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25	Variance	Variance
4	Number	Description	Actual	Actual	Actual	Budget	Estimated	Proposed	(\$)	(%)
70										
71	Supplies									
72	6110	Materials and Supplies	6,068	3,021	14,527	6,000	15,600	15,000	9,000	150.00%
73	6111	Custodial Supplies	10,585	11,958	7,345	9,000	6,640	8,000	(1,000)	-11.11%
74	6120	Supplies - Childcare	30	23	-	300	-	300	-	0.00%
75	6130	Supplies - Safety	1,390	1,370	1,339	1,200	1,180	1,000	(200)	-16.67%
76	6141	Office Furniture/Equipment	-	132	-	-	-	-	-	#DIV/0!
77	6142	Fitness Equipment	969	3,097	147	-	1,087	-	-	#DIV/0!
78	6210	Office & Technology Supplies	-	22	544	500	870	500	-	0.00%
79		TOTAL SUPPLIES	19,042	19,623	23,902	17,000	25,377	24,800	7,800	45.88%
80										
81	Other									
82	7400	Bond Issuance Costs	-	-	-	-	-	-	-	#DIV/0!
83	8200	Buildings	-	-	-	-	21,740	-	-	#DIV/0!
84	8300	Equipment	-	-	-	10,000	9,873	-	(10,000)	-100.00%
85	9901	General Fund Transfer	-	-	-	-	-	-	-	#DIV/0!
86	9904	Transfer to Debt Service Fund	130,656	133,956	132,156	130,356	130,356	133,511	3,155	2.42%
87	9920	Purchase of Services - Risk Management	20,000	20,000	25,534	31,261	31,261	31,261	-	0.00%
88	9922	Purchase of Service - IT	34,383	36,871	40,801	49,333	49,333	58,691	9,358	18.97%
89		TOTAL OTHER	185,039	190,827	198,491	220,950	242,563	223,463	2,513	1.14%
90										
91		TOTAL EXPENDITURES	638,593	688,856	739,068	789,256	836,761	849,826	60,570	7.67%
92										
93		NET INCREASE/(DECREASE)	(183,183)	(137,793)	13,049	(6,100)	(11,247)	4,674		
94										
95		Ending Fund Balance	236,869	99,076	112,125	106,025	100,878	105,552		



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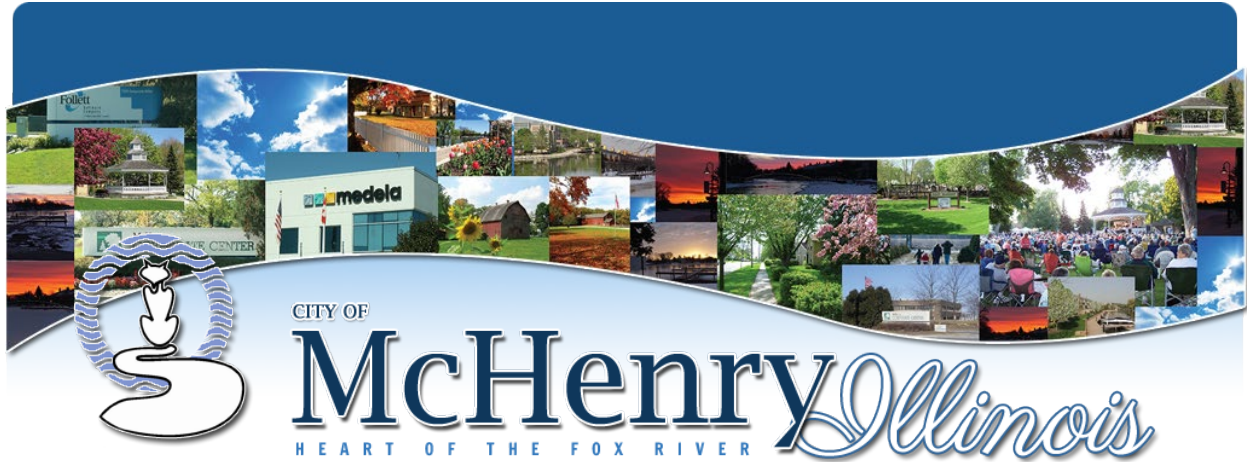
Special Service Area #4 Fund

Special Service Area #4 Fund – Overview

The Special Service Area (SSA) #4 Fund is to account for revenues and expenses associated with annual debt service for a sewer project that was completed in 2004 in the Lakewood Road Subdivision. SSAs allow a municipality to levy a property tax on property within a defined area to fund specific improvements. Through an SSA, payments are spread equally over the identified number of taxable lots rather than through assessment (Special Assessment). The SSA is to expire in tax year 2024.



	A	B	O	Q	S	T	U	V	W	X
1	Lakewood SSA#4 - Fund Summary (Fund 424, Department 00)									
2										
3	Account	Account	FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25	Variance	Variance
4	Number	Description	Actual	Actual	Actual	Budget	Estimated	Proposed	(\$)	(%)
5										
6	Beginning Fund Balance		82	(641)	(232)	27	27	59		
7										
8	REVENUES									
9	3010	Property Tax Collections	16,123	16,123	15,581	15,580	15,584	15,580	-	0.00%
10	3210	Interest Income	-	-	18	-	20	-	-	#DIV/0!
11	3220	CD Interest	1	1	7	-	8	-	-	#DIV/0!
12	TOTAL REVENUES		16,124	16,124	15,606	15,580	15,612	15,580	-	0.00%
13										
14										
15	EXPENDITURES									
16	9936	Transfer to Utility Improvement Fund	16,847	15,715	15,347	15,580	15,580	15,580	-	0.00%
17	TOTAL EXPENDITURES		16,847	15,715	15,347	15,580	15,580	15,580	-	0.00%
18										
19	NET INCREASE/(DECREASE)		(723)	409	259	-	32	-		
20										
21	Ending Fund Balance		(641)	(232)	27	27	59	59		



Fiscal Year 2024/2025
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Capital Improvements Fund

Capital Improvements Fund – Overview

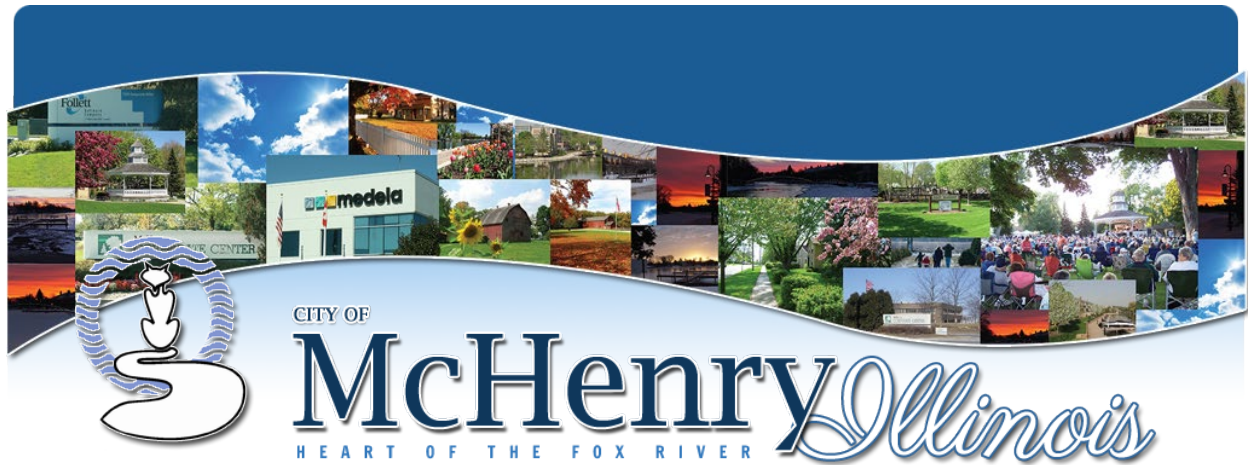
Historically, the purpose of the Capital Improvements Fund has been to account for funds identified for the maintenance and construction of public infrastructure projects other than water and sewer utilities. This includes roads and public facility maintenance, improvements and/or construction.



Through FY21/22, Capital Improvements Fund Revenues were derived from transfers from other funds - primarily the previous fiscal year-end surplus (revenues/expenditures) of the General Fund which, by policy, is then assigned for future capital asset maintenance and replacement projects. During FY21/22, the City Council adopted a tax on electric (started in June 2022) and natural gas (started in June 2023) utilities. Per City Ordinance adopted by Council, those revenues derived from the electric usage portion of these taxes are to be used to fund the City's General Fund capital asset and maintenance replacement program for projects identified as part of the Community Investment Plan.

In FY24/25, the Capital Improvements Fund will be used to account for any carryover funding from FY23/24 and capital asset maintenance and replacement projects, identified in the Community Investment Plan, will be funded through a newly established "Capital Asset Maintenance & Replacement Fund" section of the budget. This Capital Improvements Fund will then be removed from future budget documents.

	A	B	O	Q	S	T	U	V	W	X
1	Capital Improvements - Fund Summary (Fund 440, Department 00)									
2										
3	Account	Account	FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25	Variance	Variance
4	Number	Description	Actual	Actual	Actual	Budget	Estimated	Proposed	(\$)	(%)
5										
6	Beginning Fund Balance		478,286	321,452	1,013,329	251,039	251,039	283,262		
7										
8	REVENUES									
9	3210	Interest Income	1,402	382	663	1,000	31,148	25,000	24,000	2400.00%
10	3220	CD Interest	301	179	1,696	250	2,500	2,000	1,750	700.00%
11	3760	Received from Developers	-	-	-	-	-	-	-	#DIV/0!
12	3837	Unrealized Gain/Loss	-	(2,134)	14,071	-	-	-	-	#DIV/0!
13	3882	Reimbursements - Miscellaneous	48,772	34,870	39,037	700	-	-	(700)	-100.00%
14	3886	Reimbursements - State	-	-	-	-	-	-	-	#DIV/0!
15	3971	Transfer from Annexation Fund	-	-	-	-	-	-	-	#DIV/0!
16	3975	Transfer from General Fund	-	696,503	-	-	-	-	-	#DIV/0!
17	TOTAL REVENUES		50,475	729,800	55,467	1,950	33,648	27,000	25,050	1284.62%
18										
19										
20	EXPENDITURES									
21	5110	Contractual Services	-	-	-	-	-	-	-	#DIV/0!
22	8100	Land Acquisitions	-	-	-	-	-	-	-	#DIV/0!
23	8200	Buildings	130,350	-	100,000	-	-	-	-	#DIV/0!
24	8600	Streets	-	-	175,295	25,000	1,209	48,000	23,000	92.00%
25	8800	Park Playground Improvements	29,300	-	189	-	-	-	-	#DIV/0!
26	8900	Capital - Other Improvements	18,659	37,923	390,373	23,500	216	-	(23,500)	-100.00%
27	9901	Transfer - Capital Equipment Fund	29,000	-	151,900	-	-	5,000	5,000	#DIV/0!
28	TOTAL EXPENDITURES		207,309	37,923	817,757	48,500	1,425	53,000	4,500	9.28%
29										
30	NET INCREASE/(DECREASE)		(156,834)	691,877	(762,290)	(46,550)	32,223	(26,000)		
31										
32	Ending Fund Balance		321,452	1,013,329	251,039	204,489	283,262	257,262		



Fiscal Year 2024/2025
Annual Budget

Capital Equipment Fund

Capital Equipment Fund – Overview

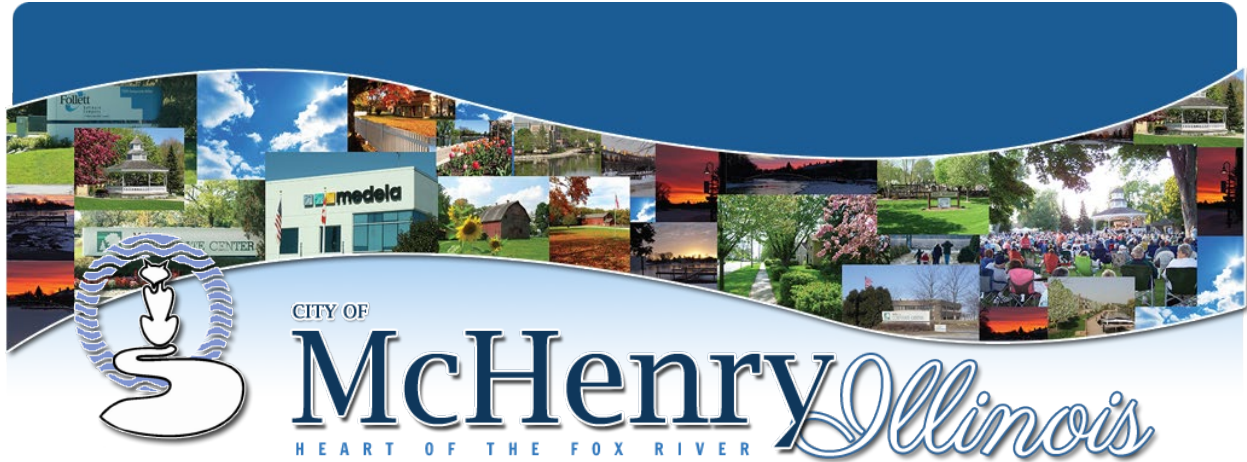
Historically, the Capital Equipment Fund has been utilized to track annual expenditures of equipment replacement (e.g., vehicles, computer equipment, etc.) as identified in the five-year Capital Improvement Plan.

Through FY21/22, Capital Equipment Fund Revenues were derived from transfers from other funds – primarily the previous fiscal year-end surplus (revenues/expenditures) of the General Fund which, by policy, is then assigned for future capital projects. During FY21/22, the City Council adopted a tax on electric (started in June 2022) and natural gas (started in June 2023) utilities. Per City Ordinance adopted by Council, those revenues derived from the natural gas usage portion of these taxes are to be used to fund any new (as distinct from maintenance and replacement) projects as identified as part of the Community Investment Plan.

In FY24/25, the Capital Equipment Fund will be used to account for any carryover funding from FY23/24 and this Capital Equipment Fund will be removed once projects are finished from future budget documents.



	A	B	O	Q	S	T	U	V	W	X
1	Capital Equipment - Fund Summary (Fund 450, Department 00)									
2										
3	Account	Account	FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25	Variance	Variance
4	Number	Description	Actual	Actual	Actual	Budget	Estimated	Proposed	(\$)	(%)
5										
6	Beginning Fund Balance		(28,749)	322	365	31,425	31,425	31,850		
7										
8	REVENUES									
9	3210	Interest Income	-	-	104	400	25	400	-	0.00%
10	3220	CD Interest	71	43	402	-	400	-	-	#DIV/0!
11	3975	Transfer from General Fund	29,000	-	151,900	-	-	5,000	5,000	#DIV/0!
12	TOTAL REVENUES		29,071	43	152,406	400	425	5,400	5,000	1250.00%
13										
14										
15	EXPENDITURES									
16	8300	Capital - Equipment	-	-	71,346	30,000	-	35,000	5,000	16.67%
17	8400	Capital - Vehicles	-	-	50,000	-	-	-	-	#DIV/0!
18	TOTAL EXPENDITURES		-	-	121,346	30,000	-	35,000	5,000	16.67%
19										
20	NET INCREASE/(DECREASE)		29,071	43	31,060	(29,600)	425	(29,600)		
21										
22	Ending Fund Balance		322	365	31,425	1,825	31,850	2,250		



Fiscal Year 2024/2025
Annual Budget

Capital Asset Maintenance & Replacement Fund

Capital Asset New Projects Fund – Overview

The Capital Asset Maintenance & Replacement Fund is being established in the FY24/25 Budget to identify the funding for the maintenance and replacement of existing capital assets with a cost of more than \$10,000.



During FY21/22 the City Council adopted a tax on electric utilities and, per City Ordinance, those revenues derived from this tax are to be used for the sole purpose of funding the Capital Asset Maintenance & Replacement Program as identified in the Community Investment Plan (CIP). The CIP is updated by Staff and reviewed and approved by the City Council on an annual basis as part of the budget development process.

Capital Asset Maintenance & Replacement Projects identified for funding in FY24/25 include:

Knox Park Skate Park Improvements	\$25,000
Wing Truck	\$135,715
Concrete Truck	\$82,200
1-Ton Dump	\$135,000
Patrol SUV Replacements	\$295,000
Vehicle Replacement	\$110,000
Maintenance Cart	\$10,000
Street Sweeper	\$335,000
South Main Street Parking Lot Paving	\$350,000
Street Lights (Route 120)	\$30,000
Total	\$1,507,915

Detailed descriptions of these projects can be found in the attached Community Investment Plan document.

	A	B	D	E	G	H	I	J	K	L
1	Capital Asset Maintenance & Replacement - Fund Summary (Fund 445, Department 00)									
2										
3	Account	Account	FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25		Variance
4	Number	Description	Actual	Actual	Actual	Budget	Estimated	Proposed	Variance (\$)	(%)
5										
6	Beginning Fund Balance		-	-	-	865,821	865,821	438,566		
7										
8	REVENUES									
9	3210	Interest Income	-	-	1,610	1,000	1,103	1,000	-	0.00%
10	3145	Electric Use Tax	-	-	1,043,524	1,125,000	1,077,565	1,090,000	(35,000)	-3.11%
11		TOTAL REVENUES	-	-	1,045,134	1,126,000	1,078,668	1,091,000	(35,000)	-3.11%
12										
13										
14	EXPENDITURES									
15	8200	Capital - Buildings	-	-	-	460,000	436,856	-	(460,000)	-100.00%
16	8300	Capital - Equipment	-	-	-	40,000	29,184	-	(40,000)	-100.00%
17	8400	Capital - Vehicles	-	-	179,313	829,000	508,782	1,102,915	273,915	33.04%
18	8600	Capital - Streets	-	-	-	25,000	24,905	-	(25,000)	-100.00%
19	8800	Capital - Park Improvements	-	-	-	70,000	63,321	25,000	(45,000)	-64.29%
20	8900	Capital - Public Improvements	-	-	-	550,000	442,875	380,000	(170,000)	-30.91%
21		TOTAL EXPENDITURES	-	-	179,313	1,974,000	1,505,923	1,507,915	(466,085)	-23.61%
22										
23		NET INCREASE/(DECREASE)	-	-	865,821	(848,000)	(427,255)	(416,915)		
24										
25	Ending Fund Balance		-	-	865,821	17,821	438,566	21,651		



CITY OF MCHENRY

General Fund Community Investment Plan (CIP)

Years 2024 through 2043

Introduction

The capital needs of a municipality can be divided into two distinct categories: 1) those related to the maintenance and replacement of existing capital assets; and 2) those related to the development of new capital assets. In McHenry, all capital asset maintenance, replacement, and expansion costs are funded through the General Fund, except for those projects related to the City's water and sanitary sewer utilities and those related to the McHenry Recreation Center. Water and sewer maintenance and replacement projects are funded through user base fees; water and sewer expansion projects are funded through utility capacity fees; and, Recreation Center maintenance, replacement and new capital assets are funded through the user fees of the facility. The purpose of this Community Investment Plan (CIP) is to serve as a realistic, strategic blueprint for the capital asset maintenance and replacement and new capital asset projects not related to Water and Sewer utilities or the Recreation Center.

Background

Prior to 2013/2014, the City of McHenry did not have a comprehensive multi-year capital improvement/equipment planning process. Capital asset maintenance and replacement and capital improvements (defined as those projects with a cost of more than \$10,000) were identified and funded annually as part of the municipal budget process. This practice, along with the fact that the recession of 2007/2008 resulted in the deferral of capital asset maintenance and replacement projects for a number of years. The municipality is still impacted by this backlog of these deferred items even today.

Beginning in 2013/2014, the City Administration introduced a 5-year Capital Improvement Program planning document. This document, reviewed and updated on an annual basis, became the basis for the City's capital improvement and equipment planning.

While the Capital Improvement Program served the city well, current trends in municipal capital asset maintenance and replacement planning have shifted towards a need for a longer term, and much more strategic, planning tool – commonly referred to as a Community Investment Plan – with a focus on capital asset maintenance and replacement projects, and importantly, the identification of funding sources for these projects. This Community Investment Plan provides a framework for long-range capital investment planning allowing for better resource management and the ability for staff and elected officials to ensure that short term needs are met with an understanding of future demands. This Community Investment Plan includes separate sections that address 1) the maintenance and replacement of existing capital assets and 2) the development of new assets (e.g., the construction of a new public facility), providing a clear distinction between meeting existing needs versus new capital asset projects.

Goals for the Plan

During the 2019 City Council Strategic Planning sessions, a goal was set to create a long-term projection of capital costs associated strictly with maintenance and replacement of assets that the city already holds. This need was identified due to the sporadic nature of the capital budgeting process which grouped capital projects in one class regardless of whether the capital expenditure was for the purposes of acquiring a new asset or maintenance and replacement of an existing asset. The logic for the change in the approach was that for the City to develop better control and predictability in its capital planning processes, projections of future capital costs based upon realistic service lives of existing assets were needed. With these objectives in mind, the structure and goals for this Community Investment Plan document are as follows:

1. The “wish list” approach for capital asset maintenance and replacement and the introduction of new capital asset projects is abandoned and replaced with a plan and schedule that is realistic to implement based on available funding.
2. Funding and implementation prioritization is for capital asset maintenance and replacement projects before the implementation of new capital asset projects.
3. Maintenance and replacement of existing capital assets is scheduled and implemented based upon acceptable costs and reasonable service lives. This information is analyzed and updated as part of the annual update of this plan.
4. Capital asset maintenance and replacement project costs are funded by the Electricity Use Tax (ComEd), the revenues of which are dedicated by municipal ordinance for the maintenance and replacement of existing assets only. No new capital assets are funded through this revenue source.
5. New capital assets must be justified and prioritized based on the needs of the community and are deliberately planned and funded through any one or a combination of the following sources – Natural Gas Utility Tax (Nicor), the revenues of which are dedicated by municipal ordinance for the development of new capital assets; General Fund surplus (revenues/expenditures, ensuring the General Fund Balance is achieved and that capital asset maintenance and replacement needs are met; or new sources of revenue. Significant facilities and infrastructure expansion projects should be considered for funding through referendums, bonded debt services, special assessments, etc.

Development of the Plan

The task of developing this Community Investment Plan was assigned to the city staff and all department heads continue to coordinate to prioritize projects and develop cost projections.

Capital expenditures are classified by department, expenditure, and type of treatment. Costs are also assigned projected year for implementation which is then used to develop a long-term projection and implementation schedule. The method of developing these costs included the following assumptions: 1) small items (under \$10,000) which are sporadically replaced through operating budgets are not included in the projection; 2) only existing capital assets are included in the projection; 3) maintenance treatments to fulfill the full asset service life and asset replacement costs were included; and, 4) each treatment or asset replacement was to include a cost and associated service life. Annualized costs were simply generated by dividing the capital cost over the projected service life; inflation was not included in the projection and therefore, all costs are present costs. The sum of annualized costs was then utilized to develop funding and implementation strategies for the plan.

Alternatively, new capital asset projects are identified separately in this document, with justification for need and estimated development costs. These projects should only be considered based on the availability of funding through the Natural Gas Utility Tax, if there is sufficient General Fund surplus, and/or if other revenues sources have been identified. More on project funding below.

Funding the Plan

Traditionally, McHenry's General Fund capital asset maintenance and replacement needs have been funded through excess General Fund revenues over expenditures after the achievement of a balanced operating budget and ensuring the existence of sufficient funds for the maintenance of the required (by policy) 120-day minimum General Fund balance. While conservative budgeting practices has resulted in the ability to address some of the City's capital needs, funding levels can be unreliable from year-to-year, resulting in the inability to appropriately budget, plan, and implement a regularly scheduled capital maintenance and replacement plan or to strategically plan for the development of new capital assets.

In February 2022, the City Council took a significant step in ensuring annual funding for General Fund capital asset maintenance and replacement projects included in this Community Investment Plan by adopting a new Electricity Utility Tax (ComEd). Annual revenues of this tax were estimated at \$1.1 million. **Importantly, in analyzing identified General Fund capital asset maintenance and replacement needs through 2043, the City Administration has determined that the annualized cost of capital maintenance and replacement projects is approximately \$1.6 million, which means that the maintenance and replacement projects, as identified, will require additional funding support from the General Fund and/or that projects require additional prioritizing for implementation.** A listing of capital asset maintenance and replacement projects are identified in **Appendix C**.

Also in February 2022, the City Council adopted a Natural Gas Utility Tax (Nicor) with estimated annual revenues estimated at \$760,000. By ordinance, Council dedicated these revenues for the development of any new capital asset projects. Council also made the decision to defer the

implementation of the Natural Gas Utility Tax until June 2023 and, as such, FY24/25 will be the first year that revenues from the Natural Gas Utility Tax will be available for new capital asset projects.

Organization of the Plan

The Community Investment Plan (CIP) is organized and presented to clearly distinguish Capital Asset Maintenance and Replacement Projects from New Capital Asset Projects.

Capital Asset Maintenance and Replacement Projects

Capital asset maintenance and replacement projects included in the Community Investment Plan are those projects estimated to cost at least \$10,000 and have a useful life of greater than one year. Projects are presented in two formats: 1) individually, via a brief project description that identifies the proposed project maintenance needs and/or replacement timeframe and estimated cost(s) (**Appendix B**); and 2) collectively, via a summary spreadsheet that identifies projects by classification (see below) and maintenance/replacement schedule within the 20-year span of this plan (**Appendix C**). The summary spreadsheet also serves as a master database used to perform simple analysis, summarization, categorization, and projection exercises for all the City's assets. From these exercises, several charts have been generated to illustrate the data. These charts include a breakdown of expenditures by year, a summary of expenditures by asset category, and expenditures by department. These charts are included as **Appendix A**.

Capital asset maintenance and replacement projects are classified into one of the following categories for reference purposes:

Infrastructure Maintenance/Improvements

Improvements to publicly owned infrastructure such as multi-use paths, crack sealing, culvert rehabilitation and replacement, bridge rehabilitation and replacement, street lighting replacement, signal equipment replacement, curb replacement, sidewalk replacement, and corrugated steel culvert replacement. Note that local streets are funded with Motor Fuel Tax Funds and, as such, are not included in this category.

Parks and Land Maintenance/Improvements

Improvements to publicly owned properties outside of a building footprint and for projects that are not eligible for funding through other municipal funds. Examples include parking lots, playground equipment replacement, ball courts, gazebos and other accessory structures, and fences.

Building Maintenance/Improvements

Improvements to the exterior or interior of publicly owned facilities that are not eligible for funding through other municipal funds (i.e., McHenry Recreation Center, water or sewer

conveyance/treatment facilities). The primary example in this category is the maintenance and replacement needs of the McHenry Municipal Center.

Vehicles and Equipment Replacements

Maintenance or replacement of municipal vehicles and equipment not eligible for funding through other municipal funds (i.e., Water/Sewer Fund for Water and Sewer vehicles). This category includes road vehicles as well as other motorized equipment such as backhoes, end-loaders, etc. Additionally, this includes all equipment which is routinely replaced by the Police Department. This equipment includes radar, radios, helmets, shields, body cameras, etc. and annually averages approximately \$155,000.

New Capital Asset Projects

New capital asset projects included in the Community Investment Plan are estimated to cost at least \$10,000 and have a useful life of greater than one year. New capital asset projects and estimated costs are identified within the narrative of this document, just before **Appendix A**. This includes a brief project description with estimated cost. Detailed information regarding the justification, development, implementation, and funding of new capital asset projects would be required as part of the budgeting process. New capital asset project categories are defined below.

Facilities and Infrastructure

Projects related to the expansion of existing public facilities beyond existing building footprints or the development of new infrastructure projects beyond existing limits. This could include, but is not limited to municipal buildings, public parking lots, multi-use paths, culverts, street lighting and other streetscape amenities, signalization, curbs, sidewalks, and corrugated steel culverts.

Parks and Land

Projects related to the expansion and/or acquisition of additional property for public use such as parking lots, playgrounds, ball courts, open park space, etc. and for which other public funding is not available.

Vehicles and Equipment

Projects related to the addition of vehicles and/or equipment to the municipal fleet.

Implementation of the Plan

Because it was uncertain when the Electricity Utility Tax revenues would be available after the passing of the ordinance in February of 2022, the Fiscal Year 22/23 Capital Improvement Program was funded through the traditional means of General Fund balances that were left after meeting operating budgets and minimum fund balances. The Capital Improvement Program also included projects both for the development of new assets as well as maintenance

and replacement of existing assets, all of which were funded through the same source (General Fund Balances available for capital).

As the original capital projection was “front-loaded” with maintenance and replacement projects that were considered immediately necessary, staff began preparations for the implementation of this Community Investment Plan by updating the schedule and beginning to shift projects to better match revenues to expenditures in the early years of the plan.

With deferred implementation based on the availability of funding, Electricity Utility Tax revenues in the amount of \$1.8 million (representing 18 months of collection) were able to be implemented in the FY23/24 Budget.

Because the Natural Gas Utility Tax did not take effect until June 2023, no new capital asset projects were planned to utilize this funding in FY23/24. While Natural Gas Utility Tax revenues are now being generated, it is still too early to appropriately estimate funding for the FY24/25 Budget. At this time, proposed projects will be identified with any projects recommended for funding as part of the FY24/25 Budget development process in March/April 2024.

Annual Review and Approval Process

The Community Investment Plan will be reviewed and updated annually to ensure that maintenance and replacement schedules are updated appropriately and that new capital asset projects are appropriately justified and planned. Identified projects will be included for approval as part of each fiscal year budget based on the maintenance and replacement schedules or defined new projects identified in this document.

Capital Asset Maintenance and Replacement Projects

The tables below identify the expenditure status, as of the development of this document, of capital asset maintenance and replacement projects included in the FY23/24 Budget (or added as amendments to the budget) and those projects identified to be included in the FY24/25 Budget. Again, it is important to remember that projects identified for implementation are based on the maintenance and replacement schedule provided in **Appendix C**.

Capital asset maintenance and replacement projects completed or substantially completed in FY23/24 include:

Project	Budgeted Amount	Actual/Projected Amounts*
City Hall Parking Lot Rehabilitation	\$550,000	\$435,000
City Hall Front Entrance and Doors	\$100,000	\$100,000
Jaycees Park Gazebo Roof Replacement	\$5,000	\$5,000

Knox Park Maintenance Sheds Replacement	\$20,000	\$20,000
Miller Riverfront Gazebo Roof Replacement	\$5,000	\$5,000
Petersen Park Horse Barn Roof Replacement	\$350,000	\$330,000
Freund Field Basketball Court Lighting**	\$50,000	\$50,000
Ballistic Helmet Replacement	\$40,000	\$40,000
Patrol SUV Vehicle Replacement (310)	\$64,000	\$57,000
Patrol SUV Vehicle Replacement (311)	\$64,000	\$57,000
Patrol Utility Vehicle Replacement (325)	\$59,000	\$53,000
Patrol Utility Vehicle Replacement (317)	\$59,000	\$53,000
Patrol Utility Vehicle Replacement (327)	\$59,000	\$53,000
Patrol Utility Vehicle Replacement (326)	\$59,000	\$53,000
Pearl Street Bridge Deck Oil	\$25,000	\$25,000
South Main Street Parking Lot Design***	\$0	\$60,400
Wing Truck	\$305,000	\$305,000
1-Ton Dump (Snowplow)	\$115,000	\$135,000
1-Ton Pickup (Concrete)	\$75,000	\$82,200
Body Cameras****	\$85,000	\$0
TOTALS	\$2,089,000	\$1,918,600

*Note that the final costs for some of the identified projects may increase or decrease as they are completed.

**Costs reallocated for the paving of the former Justen Funeral Home site and Green Street parking lots.

***This project was added during FY23/24 for Design Costs. Construction to occur in FY24/25.

****Project deferred for implementation to FY24/25.

Based on Electricity Utility Tax revenues from FY22/23 and FY23/24, it is anticipated that the amount of funding available for the FY24/25 Capital Asset Maintenance and Replacement Program will be \$1,100,000. Unfortunately, due to capital asset maintenance and replacement projects being deferred in previous years, capital asset maintenance and replacement needs are greater than anticipated resources. The nineteen (19) projects identified in the following table are estimated at \$1,710,000 and are listed in terms of priority – with Green being the highest priorities and Orange being lower immediate needs. The highlighted higher priority projects (those in Green) total \$1,255,000. Identified needs greater than available Electricity Utility Tax revenues will be funded with any unused funds from FY23/24 or FY23/24 General Fund surplus (Revenues/Expenditures). Further, capital asset maintenance and replacement needs will be a priority over the funding of any new capital projects with surplus funds. The full maintenance and replacement schedule identified in **Appendix C**.

Department	Project	Proposed Amount
Community Development	¾ Ton Maintenance Pickup	\$40,000
Parks & Recreation	Knox Park Skate Park	\$25,000
Parks & Recreation	Multi Use Vehicle	\$50,000
Parks & Recreation	¾ Ton Pickup	\$40,000
Parks & Recreation	Sedan (Taurus)	\$30,000
Parks & Recreation	Maintenance Cart	\$10,000
Police	PD Vehicle	\$59,000
Police	PD Vehicle	\$59,000
Police	PD Vehicle	\$59,000
Police	PD Vehicle	\$59,000
Police	PD Vehicle	\$59,000
Public Works	South Main Street Parking Lot	\$350,000
Public Works	Street Lights (Route 120)	\$30,000
Public Works	Street Sweeper	\$335,000
Public Works	Roller	\$50,000
Parks & Recreation	Garage Roof	\$250,000
Parks & Recreation	Garage Doors & Windows	\$50,000
Parks & Recreation	Garage Heating Unit	\$30,000
Parks & Recreation	Veterans Memorial Park Lighting	\$125,000
	TOTAL	\$1,710,000

A detailed description of each of these projects is included in **Appendix B** of this document.

Capital Asset New Projects

As identified previously in this document, the Electricity Utility Tax (ComEd) portion of the Municipal Utility Taxes is assigned for maintenance and replacement projects only, with revenues generated by the Natural Gas Utility Tax (NICOR) being assigned for Capital Asset New Projects. These projects are those facility, infrastructure, parks, land, vehicles and/or equipment projects that are not identified as maintenance or replacement projects in nature. While these additional expansion projects may be deemed important in nature, they will only be able to be implemented at such time as 1) there is sufficient funding is generated by the Natural Gas Utility Tax; 2) there is sufficient available General Fund surplus (revenues/expenditures) and capital maintenance and replacement projects have been funded; and/or, 3) alternate funding sources (municipal or non-municipal) are identified. This list continues to evolve, and new project ideas may be forwarded at any time for inclusion on this list. Projects are not listed in any order of priority and are only included in the Community Investment Plan so that they are appropriately identified. **Identification of available funding and ability to implement any of the following projects will not be known until the development of FY24/25 Budget.**

Venice Avenue**\$600,000**

This project includes the reconstruction of Venice Avenue and Court Street south of Illinois Route 120. This will include the addition of concrete curb and gutter as well as the addition of a pedestrian walkway to facilitate pedestrian movement from the Green Street Downtown Corridor to the Miller Point and Riverside Drive Corridor. The project is currently in design and will be funded for construction upon the assignment of a revenue source for construction funding.

Fueling Station**\$400,000**

This project will include the construction of a new City fueling station on the property at the Public Works Department located at 1415 Industrial Drive. The facility will include above ground gas and diesel tanks, an overhead canopy, necessary utility work, and fuel use tracking software. The proposed facility is currently in design and permitting and will be constructed upon the assignment of a funding source for this new facility project.

Police Buildout**\$800,000**

This project will include the expansion and modification of the sallyport in the Police Department portion of the building and the construction of a covered parking area on the north side of the building in the current Police Department parking area.

Riverside Sidewalk**\$150,000**

This project includes the necessary design and construction costs to complete missing gaps in the sidewalk along Riverside Drive between Pearl Street and McCullom Lake Road. Necessary work will include grading and drainage work as well as the construction of new base course and sidewalk on the west side of Riverside Drive.

Annual Sidewalk Replacement Program**\$300,000**

The scope of this project includes the replacement of existing sidewalks throughout the city based on identified need, much the same as the city's local road program.

Streetscape Improvements

In 2021 the City of McHenry commissioned an engineering and planning study to create a Downtown Streetscape Master Plan to be implemented over a multi-year period. The Study was finalized and adopted in December of 2021. Because of the large capital costs, which are not currently all accounted for, the project locations were prioritized, and preliminary engineering was initiated in 2022 on the highest-ranking location (Riverside Drive). Locations will be implemented and constructed in the future upon assignment of capital funding sources. A brief listing and order of magnitude cost of each corridor included in the Master Plan is as follows:

- | | |
|-----------------------------|--------------------|
| 1. Riverside Streetscape | \$3,000,000 |
| 2. Green Street Streetscape | \$3,000,000 |
| 3. Main Street Streetscape | \$3,000,000 |
| 4. Elm Street Streetscape | \$3,000,000 |

5. Miscellaneous Streetscape Improvements

\$1,500,000

Riverwalk Expansion (Phase 4)

\$1,750,000

This project includes the construction of Riverwalk segment from Pearl Street to Elm Street. The city has been coordinating with private property owners and Commonwealth Edison for the burial of power poles which will occur in FY23/24 however, the most significant portion of this project includes the development of the Riverwalk pathway itself. Completion of this segment will establish a continuous route from Weber's Park to Green Street along the Fox River and Boone Creek.

Route 31 Local Matches (Non-Water-Sewer)

\$1,000,000

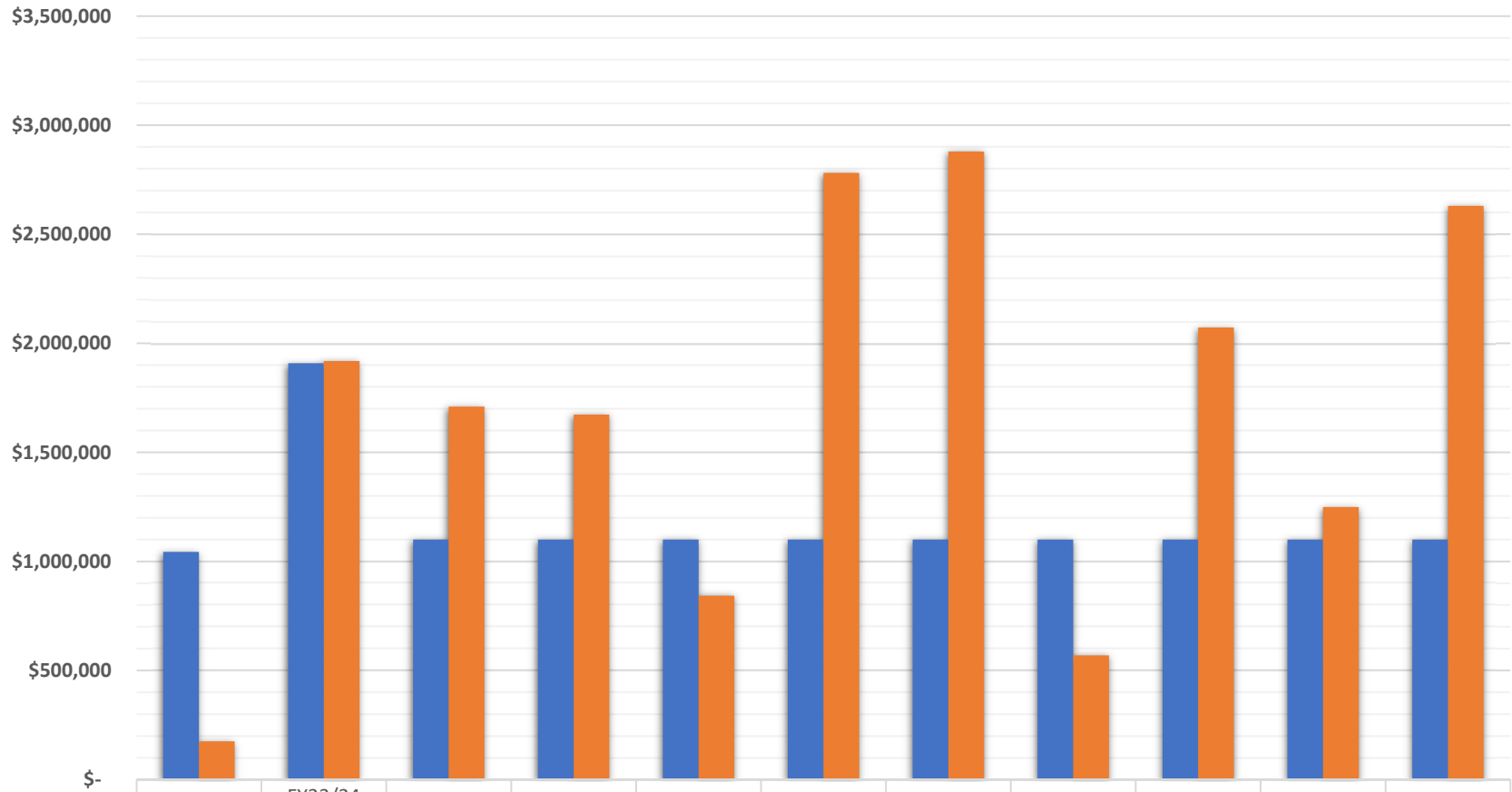
Illinois Department of Transportation (IDOT) is currently in Phase II Design for the reconstruction of Illinois Route 31 between the City of Crystal Lake and the City of McHenry. Construction is currently anticipated no earlier than 2025. In addition to the roadway costs which are strictly IDOT costs there are several costs for optional local improvements which have been outlined in a previously executed Letter of Intent (LOI) between the City of McHenry and IDOT. These costs include the City's local funding obligations for optional decorative street lighting, the local match for the construction of a multi-use path, and the local match for the municipal legs of signalized intersections.

Appendix A

This appendix includes a 10-year summary chart comparing estimated Electricity Utility Tax revenues and capital asset maintenance and replacement projects.

City of McHenry Community Investment Plan

10-Year Estimated Revenues vs. Maintenance & Replacement Costs



Electricity Utility Tax Revenue	\$1,043,524	\$1,908,524	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000
Maint & Replacement Costs	\$175,000	\$1,918,600	\$1,710,000	\$1,673,000	\$843,000	\$2,781,000	\$2,879,000	\$569,000	\$2,072,000	\$1,249,000	\$2,630,000

Appendix B

Included in this appendix is an individual project sheet for each capital item that is being funded in Fiscal Year 2024-2025. Sheets include a brief project description, sponsoring department information, engineering expenditure information, an anticipated service life, and a cost. Each page also includes a photo representing the project and a five-year table of expenditures for multi-year projects.



Community Investment Plan (General Fund)

Project
3/4 Ton Pick-up

Project Number

Project Description
The proposed funding continues the gradual replacement of the Community Development Department fleet.

Department	Community Dev
Category	Vehicle
Service Life	10-12 Years
Fiscal Year	24/25
Vehicle Cost	\$40,000.00



Fiscal Year Expenditures				
23/24	24/25	25/26	26/27	27/28
\$ -	\$ 40,000.00			



Community Investment Plan (General Fund)

Project
Knox Park Skate Park

Project Number

Project Description
The proposed funding in set earmarked to introduce a new pre-cast concrete ramp to the existing skatepark, which has been untouched since its construction.

Department	Parks & Recreation
Category	Expansion
Service Life	25 Years
Design Fiscal Year	23/24
Design Cost	\$0.00
Construction Fiscal Year	24/25
Construction Cost	\$25,000.00



Fiscal Year Expenditures				
23/24	24/25	25/26	26/27	27/28
\$ -	\$ 25,000.00			



Community Investment Plan (General Fund)

Project
Multi-Use Vehicle

Project Number

Project Description
The proposed funding is for the replacement of the Toro Workman. This is a multi-use vehicle that can utilize a variety of attachments.

Department	Parks & Recreation
Category	Vehicle
Service Life	10-12 Years
Fiscal Year	24/25
Vehicle Cost	\$50,000.00



Fiscal Year Expenditures				
23/24	24/25	25/26	26/27	27/28
\$ -	\$ 50,000.00			



Community Investment Plan (General Fund)

Project
3/4 Ton Pick-up

Project Number

Project Description
The proposed funding continues the gradual replacement of the Parks Maintenance Department fleet.

Department	Parks Maintenance
Category	Vehicle
Service Life	10-12 Years
Fiscal Year	24/25
Vehicle Cost	\$40,000.00



Fiscal Year Expenditures				
23/24	24/25	25/26	26/27	27/28
\$ -	\$ 40,000.00			



Community Investment Plan (General Fund)

Project
Sedan (Taurus)

Project Number

Project Description
The proposed funding is for the replacement of the the current staff use 2004 Ford Taurus.

Department	Parks & Recreation
Category	Vehicle
Service Life	10-12 Years
Fiscal Year	24/25
Vehicle Cost	\$30,000.00



Fiscal Year Expenditures				
23/24	24/25	25/26	26/27	27/28
\$ -	\$ 30,000.00			



Community Investment Plan (General Fund)

Project
Maintenance Cart

Project Number

Project Description
The proposed funding is for the replacement of the the John Deere Gator.

Department	Parks & Recreation
Category	Vehicle
Service Life	10-12 Years
Fiscal Year	24/25
Vehicle Cost	\$10,000.00



Fiscal Year Expenditures				
23/24	24/25	25/26	26/27	27/28
\$ -	\$ 10,000.00			



Community Investment Plan (General Fund)

Project
Police Vehicle / Equipment Replacement Program

Project Number 22-EQPT-001to006

Project Description
The purpose of this project is to maintain the function of the McHenry Police Department's Vehicle / Equipment Replacement Program. This program was established in order to ensure the agency is capable of maintaining the proper level of dependable police vehicles needed to service the community in all law enforcement efforts. Vehicles are a primary piece of law enforcement equipment that must be replaced in order to ensure fleet dependability and service to the community. This project is classified as an ongoing program. Vehicles and equipment are replaced every 5-7 years based upon age, condition, and mileage. A goal of 5 vehicles per year is identified. Cost estimates subject to change based on market.

Department	Police
Treatment	Replacement
Service Life	5-7 Years
Fiscal Year	FY24/25
Replacement Cost	\$295,000.00
Recurring Project	Yes



Fiscal Year Expenditures				
24/25	25/26	26/27	27/28	28/29
\$295,000	\$295,000	\$295,000	\$295,000	\$295,000
251				248



Community Investment Plan (General Fund)

Project
South Main Street Parking Lot

Project Number

Project Description
On Dec 21, 2021 City Council approved the Engineering Services Contract award Christopher B. Burke Engineering, LTD. The easements required for this project were obtained in 2023. Rehabilitation of the South Main Street Parking would include resurfacing, lighting and drainage.

Department	Public Works
Category	Rehabilitation
Service Life	25 Years
Design Fiscal Year	23/24
Design Cost	\$60,400.00
Construction Fiscal Year	24/25
Construction Cost	\$350,000.00



Fiscal Year Expenditures				
23/24	24/25	25/26	26/27	27/28
\$ 60,400.00	\$ 350,000.00			



Community Investment Plan (General Fund)

Project
Street Light Replacement Route 120 (East)

Project Number	30-INF-003
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Project Description
In 2017, the City replaced the street lights on Elm Street (IL State Route 120) between Front Street and Green Street. There are an additional 21 street lights on Elm Street (IL State Route 120) that are the City's responsibility to maintain between Green Street and River Road. Upgrading the street lights to match the existing, newer lights will enhance this corridor.

Department	Public Works
Treatment	Replacement
Service Life	30 Years
Design Fiscal Year	FY24/25
Design Cost	\$30,000.00
Construction Fiscal Year	FY25/26
Construction Cost	\$200,000.00



Fiscal Year Expenditures				
24/25	25/26	26/27	27/28	28/29
\$ 30,000.00	\$ 200,000.00			



Community Investment Plan (General Fund)

Project
Public Works Street Sweeper

Project Number	30-EQPT-003
-----------------------	--------------------

This truck is currently used for street sweeping the City streets and downtown parking lots. The current street sweeper is a 2006 Sterling SC800 and was purchased in August 2007. Due to its maintenance costs, availability of repair parts, and overall body condition, it is need of replacement.

Department	Public Works
Treatment	Replacement
Service Life	15 Years
Fiscal Year	FY24/25
Replacement Cost	\$335,000.00
Recurring Project	Yes



Fiscal Year Expenditures				
24/25	25/26	26/27	27/28	28/29
\$ 335,000.00				



Community Investment Plan (General Fund)

Project
Public Works Roller

Project Number	30-EQPT-005
-----------------------	-------------

The roller is currently used for compacting asphalt for potholes and patches. It is also used for compacting when doing shoulder maintenance. The current roller was purchased in 2001 and is in need of replacement due to availability of replacement parts, maintenance upkeep, and repair costs.

Department	Public Works
Treatment	Replacement
Service Life	15 Years
Fiscal Year	FY24/25
Replacement Cost	\$50,000.00
Recurring Project	Yes



Fiscal Year Expenditures				
24/25	25/26	26/27	27/28	28/29
\$ 50,000.00				



Community Investment Plan (General Fund)

Project
Parks Maintenance Garage Improvements/Repairs

Project Number

Project Description
The proposed funding are for the repairs to the parks and recreation maintenance building at 105 N. Green Street. The repairs include: \$250,000 for a complete re-roof (this is essential), \$50,000 for replacement of garage doors and building windows, \$50,000 for replacement of existing building heaters.

Department	Parks & Recreation
Category	Buildings
Service Life	25 Years
Fiscal Year	24/25
Vehicle Cost	\$350,000.00



Fiscal Year Expenditures				
23/24	24/25	25/26	26/27	27/28
\$ -	\$ 350,000.00			



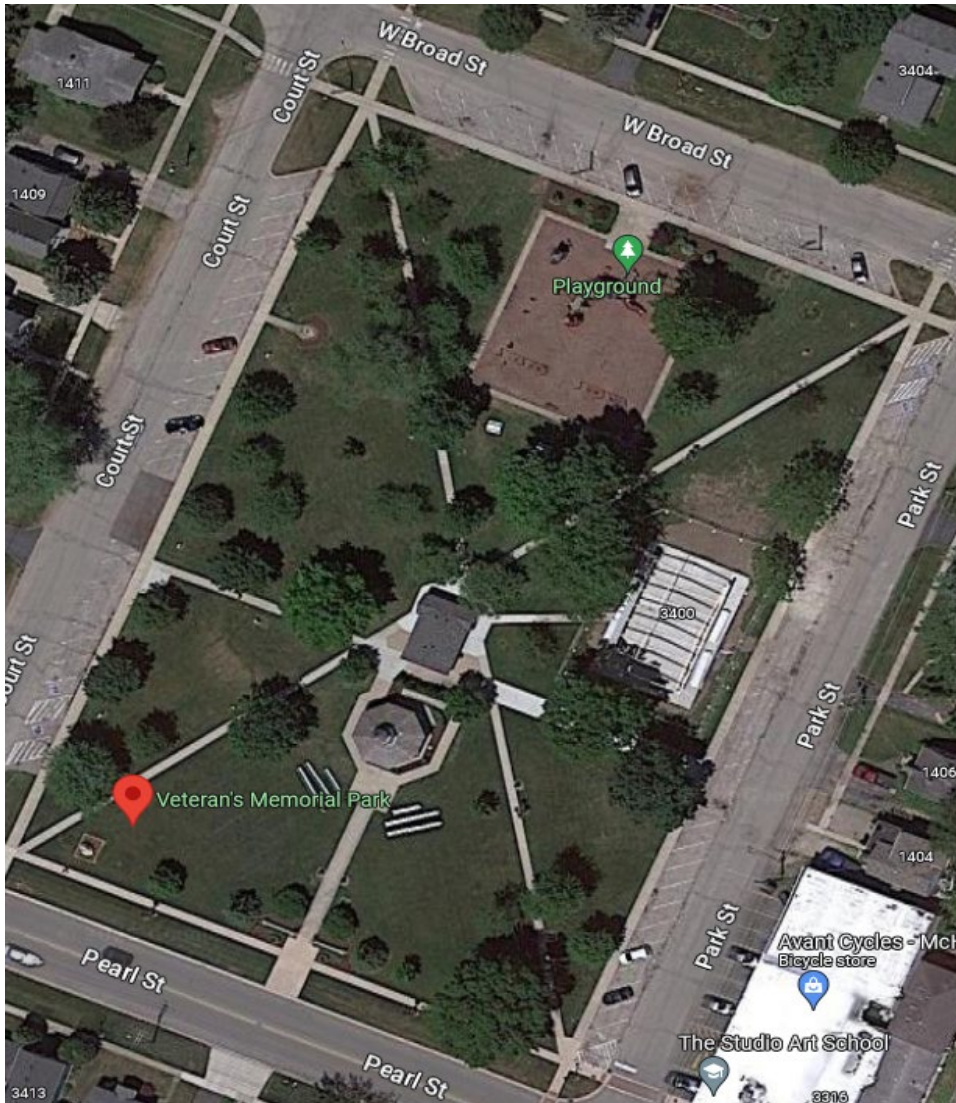
Community Investment Plan (General Fund)

Project
Veteran's Memorial Park Lighting

Project Number

Project Description
The proposed funding is for the installation of bollards around Veteran's Memorial Park as well as the replacement of the existing lighting.

Department	Parks & Recreation
Category	Facility Improvements
Service Life	30 Years
Fiscal Year	24/25
Vehicle Cost	\$125,000.00



Fiscal Year Expenditures				
23/24	24/25	25/26	26/27	27/28
\$ -	\$ 125,000.00			

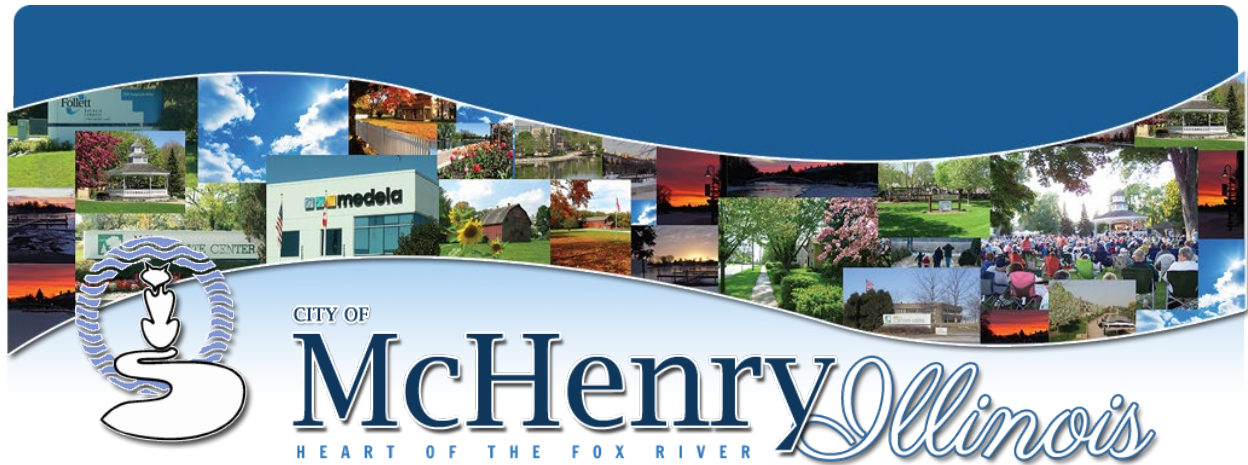
Appendix C

This appendix is the master spreadsheet of all capital items included in the 20-year projection.
This spreadsheet is annually.

General Fund (MUT) Capital Projection (2023-2042)

Project Number	Department	City of McHenry	Asset	Sub Asset/Description	Asset Class	Treatment	Interval	Year	Cost	Annualized	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033-2037	2038-2042
30-INF-001	Public Works	City of McHenry	Streets	Annual Crack Seal	Infrastructure	Crack Sealing	8	Annual	Annual	\$ 100,000.00	Omitted this FY		\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 500,000.00	\$ 500,000.00
30-EQPT-003	Public Works	City of McHenry	Wing Truck	406	Vehicle/Equipment	Replacement	20	2024	\$ 305,000.00	\$ 15,250.00	\$ 305,000.00		-	-	-	-	-	-	-	-	\$ -	\$ 325,000.00
01-FAC-001	Admin	City of McHenry	City Hall	Parking Lot	Facility	Major Rehabilitation	25	2023	\$ 550,000.00	\$ 22,000.00	\$ 435,000.00	-	-	-	-	-	-	-	-	-	\$ -	\$ -
01-FAC-002	Admin	City of McHenry	City Hall	Front Entrance & Front Doors	Facility	Replacement	30	2023	\$ 100,000.00	\$ 3,333.33	\$ 100,000.00	-	-	-	-	-	-	-	-	-	\$ -	\$ -
41-PARK-001	Parks & Rec	City of McHenry	Jaycees Park	Gazebo	Park/Land	Roof Replacement	25	2023	\$ 5,000.00	\$ 200.00	\$ 5,000.00	-	-	-	-	-	-	-	-	-	\$ -	\$ -
41-PARK-002	Parks & Rec	City of McHenry	Knox Park	Maintenance Sheds (2 each)	Park/Land	Replacement	25	2023	\$ 20,000.00	\$ 800.00	\$ 20,000.00	-	-	-	-	-	-	-	-	-	\$ -	\$ -
41-PARK-003	Parks & Rec	City of McHenry	Miller Riverfront	Gazebo	Park/Land	Roof Replacement	25	2023	\$ 5,000.00	\$ 200.00	\$ 5,000.00	-	-	-	-	-	-	-	-	-	\$ -	\$ -
41-PARK-004	Parks & Rec	City of McHenry	Horse Farm	Barn	Park/Land	Roof Replacement	25	2023	\$ 350,000.00	\$ 14,000.00	\$ 330,000.00	-	-	-	-	-	-	-	-	-	\$ -	\$ -
41-PARK-005	Parks & Rec	City of McHenry	Freund Field	Basketball Courts (Lighting)	Park/Land	Replacement	25	2023	\$ 50,000.00	\$ 2,000.00	\$ 50,000.00	-	-	-	-	-	-	-	-	-	\$ -	\$ -
22-LEQPT-002	Police	City of McHenry	Ballistic Helmets (55 each)		Light Equipment	Replacement	5	2023	\$ 40,000.00	\$ 8,000.00	\$ 40,000.00	-	-	-	-	\$ 40,000.00	-	-	-	-	\$ 40,000.00	\$ 40,000.00
22-EQPT-001	Police	City of McHenry	SUV - Patrol	310	Vehicle/Equipment	Replacement	5	2023	\$ 64,000.00	\$ 12,800.00	\$ 57,000.00	-	-	-	-	\$ 64,000.00	-	-	-	-	\$ 64,000.00	\$ 64,000.00
22-EQPT-002	Police	City of McHenry	SUV - Patrol	311	Vehicle/Equipment	Replacement	5	2023	\$ 64,000.00	\$ 12,800.00	\$ 57,000.00	-	-	-	-	\$ 64,000.00	-	-	-	-	\$ 64,000.00	\$ 64,000.00
22-EQPT-003	Police	City of McHenry	Utility - Patrol	325	Vehicle/Equipment	Replacement	5	2023	\$ 59,000.00	\$ 11,800.00	\$ 53,000.00	-	-	-	-	\$ 59,000.00	-	-	-	-	\$ 59,000.00	\$ 59,000.00
22-EQPT-004	Police	City of McHenry	Utility - Patrol	317	Vehicle/Equipment	Replacement	5	2023	\$ 59,000.00	\$ 11,800.00	\$ 53,000.00	-	-	-	-	\$ 59,000.00	-	-	-	-	\$ 59,000.00	\$ 59,000.00
22-EQPT-005	Police	City of McHenry	Utility - Patrol	327	Vehicle/Equipment	Replacement	5	2023	\$ 59,000.00	\$ 11,800.00	\$ 53,000.00	-	-	-	-	\$ 59,000.00	-	-	-	-	\$ 59,000.00	\$ 59,000.00
22-EQPT-006	Police	City of McHenry	Utility - Patrol	326	Vehicle/Equipment	Replacement	5	2023	\$ 59,000.00	\$ 11,800.00	\$ 53,000.00	-	-	-	-	\$ 59,000.00	-	-	-	-	\$ 59,000.00	\$ 59,000.00
	Public Works	City of McHenry	South Main Parking Lot		Infrastructure	Major Rehabilitation - Design	20	2023	\$ 60,400.00	\$ 3,020.00	\$ 60,400.00	-	-	-	-	-	-	-	-	-		
30-INF-002	Public Works	City of McHenry	Bridge	Pearl Street Bridge Deck Sealer	Infrastructure	Rehabilitation	5	2023	\$ 25,000.00	\$ 5,000.00	\$ 25,000.00	-	-	-	-	-	-	-	-	-	\$ -	\$ -
30-EQPT-001	Public Works	City of McHenry	1 Ton Small Dump	430	Vehicle/Equipment	Replacement	15	2023	\$ 115,000.00	\$ 7,666.67	\$ 135,000.00	-	-	-	-	-	-	-	-	-	\$ -	\$ 115,000.00
30-EQPT-002	Public Works	City of McHenry	1 Ton Pickup	425	Vehicle/Equipment	Replacement	12	2023	\$ 75,000.00	\$ 6,250.00	\$ 82,200.00	-	-	-	-	-	-	-	-	-	\$ 75,000.00	\$ -
03-EQPT-001	ComDev	City of McHenry	3/4 Ton Maint PU		Vehicle/Equipment	Replacement	12	2024	\$ 25,000.00	\$ 2,083.33	-	\$ 40,000.00	-	-	-	-	-	-	-	-	\$ -	\$ -
41-FAC-001	Parks & Rec	City of McHenry	Parks Garage	Roof	Facility	Replacement	50	2024	\$ 250,000.00	\$ 5,000.00	-	\$ 250,000.00	-	-	-	-	-	-	-	-	\$ -	\$ -
41-FAC-002	Parks & Rec	City of McHenry	Parks Garage	Windows	Facility	Replacement	50	2024	\$ 150,000.00	\$ 3,000.00	-	\$ 50,000.00	-	-	-	-	-	-	-	-	\$ -	\$ -
41-FAC-003	Parks & Rec	City of McHenry	Parks Garage	Heating Unit	Facility	Replacement	25	2024	\$ 100,000.00	\$ 4,000.00	-	\$ 30,000.00	-	-	-	-	-	-	-	-	\$ -	\$ -
41-PARK-006	Parks & Rec	City of McHenry	Veterans Memorial Park	Lighting System	Park/Land	Replacement	50	2024	\$ 125,000.00	\$ 2,500.00	-	\$ 125,000.00	-	-	-	-	-	-	-	-	\$ -	\$ -
41-PARK-007	Parks & Rec	City of McHenry	Knox Park	Skate Park	Park/Land	Major Rehabilitation	25	2024	\$ 25,000.00	\$ 1,000.00	-	\$ 25,000.00	-	-	-	-	-	-	-	-	\$ -	\$ -
41-EQPT-001	Parks & Rec	City of McHenry	Multi-Use Vehicle	Formerly (141)	Vehicle/Equipment	Replacement	25	2024	\$ 50,000.00	\$ 2,000.00	-	\$ 50,000.00	-	-	-	-	-	-	-	-	\$ -	\$ -
41-EQPT-003	Parks & Rec	City of McHenry	3/4 Ton Pickup	120	Vehicle/Equipment	Replacement	12	2024	\$ 40,000.00	\$ 3,333.33	-	\$ 40,000.00	-	-	-	-	-	-	-	-	\$ 40,000.00	\$ -
41-EQPT-004	Parks & Rec	City of McHenry	Sedan-Recreation	131	Vehicle/Equipment	Replacement	12	2024	\$ 30,000.00	\$ 2,500.00	-	\$ 30,000.00	-	-	-	-	-	-	-	-	\$ 30,000.00	\$ -
41-EQPT-005	Parks & Rec	City of McHenry	Maintenance Cart		Vehicle/Equipment	New Purchase	25	2024	\$ 10,000.00	\$ 400.00	-	\$ 10,000.00	-	-	-	-	-	-	-	-	\$ -	\$ -
22-EQPT-011	Police	City of McHenry	PD Vehicle		Vehicle/Equipment	Replacement	7	2024	\$ 59,000.00	\$ 8,428.57	-	\$ 59,000.00	-	-	-	-	-		\$ 59,000.00	-	\$ -	\$ 59,000.00
22-EQPT-012	Police	City of McHenry	PD Vehicle		Vehicle/Equipment	Replacement	7	2024	\$ 59,000.00	\$ 8,428.57	-	\$ 59,000.00	-	-	-	-	-		\$ 59,000.00	-	\$ -	\$ 59,000.00
22-EQPT-013	Police	City of McHenry	PD Vehicle		Vehicle/Equipment	Replacement	7	2024	\$ 59,000.00	\$ 8,428.57	-	\$ 59,000.00	-	-	-	-	-		\$ 59,000.00	-	\$ -	\$ 59,000.00
22-EQPT-014	Police	City of McHenry	PD Vehicle		Vehicle/Equipment	Replacement	7	2024	\$ 59,000.00	\$ 8,428.57	-	\$ 59,000.00	-	-	-	-	-		\$ 59,000.00	-	\$ -	\$ 59,000.00
22-EQPT-015	Police	City of McHenry	PD Vehicle		Vehicle/Equipment	Replacement	5	2024	\$ 59,000.00	\$ 11,800.00	-	\$ 59,000.00	-	-	-	-	\$ 59,000.00	-			\$ 59,000.00	\$ -
	Public Works	City of McHenry	South Main Parking Lot		Infrastructure	Major Rehabilitation	20	2024	\$ 350,000.00	\$ 17,500.00	-	\$ 350,000.00	-	-	-	-		-				
30-INF-003	Public Works	City of McHenry	Street Lights	Route 120 (East) (21 each)	Infrastructure	Replacement	30	2024	\$ 230,000.00	\$ 7,666.67	-	\$ 30,000.00	\$ 200,000.00	-	-	-	-	-	-	-	\$ -	\$ -
30-EQPT-004	Public Works	City of McHenry	Street Sweeper	441	Vehicle/Equipment	Replacement	15	2024	\$ 325,000.00	\$ 21,666.67	-	\$ 335,000.00	-	-	-	-	-	-	-	-	\$ -	\$ -
30-EQPT-005	Public Works	City of McHenry	Roller	450	Vehicle/Equipment	Replacement	25	2024	\$ 50,000.00	\$ 2,000.00	-	\$ 50,000.00	-	-	-	-	-	-	-	-	\$ -	\$ -

Annual Cost	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033-2037	2038-2042
\$ 1,496,154.92	\$ 1,918,600.00	\$ 1,710,000.00	\$ 1,673,000.00	\$ 843,000.00	\$ 2,781,000.00	\$ 2,879,000.00	\$ 569,000.00	\$ 2,072,000.00	\$ 1,249,000.00	\$ 2,630,000.00	\$ 8,876,000.00	\$ 7,101,000.00



Fiscal Year 2024/2025
Annual Budget

Capital Asset New Projects Fund

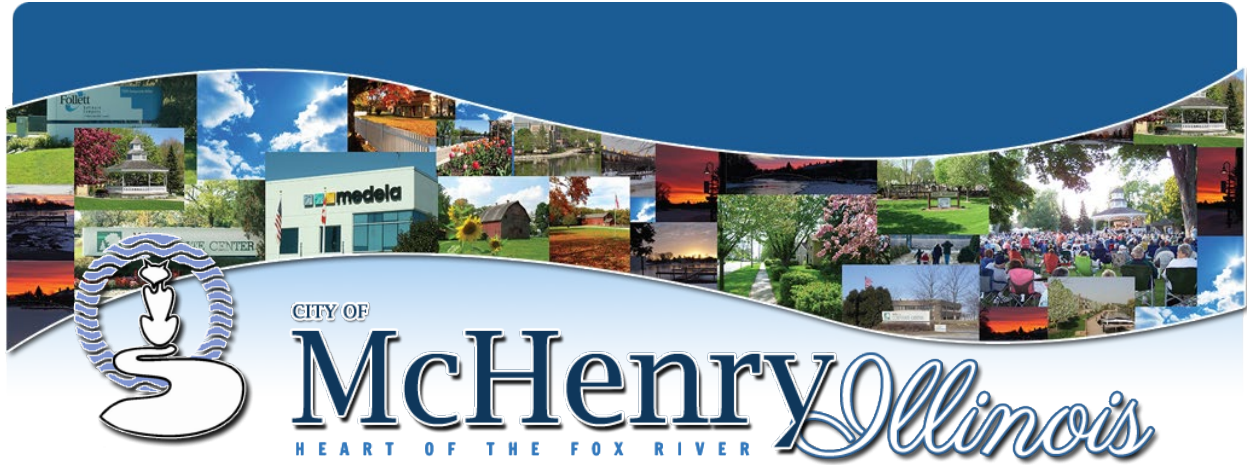
Capital Asset New Projects Fund – Overview

The Capital Asset New Projects Fund was established in the FY24/25 Budget to identify the funding for the development of new capital assets (as distinct from maintenance and replacement of existing capital assets) with a cost of more than \$10,000.

During FY21/22 the City Council adopted a tax on natural gas utilities and, per City Ordinance, those revenues derived from this tax are to be used for the sole purpose of funding the Capital Asset New Projects Fund. Since the implementation of the natural gas tax was deferred until June 2023, projects will not be identified for funding as part of the Community Investment Plan until such time as the city realizes a full fiscal year of revenues. As such, no new capital asset projects are identified for funding through this source for FY24/25.



	A	B	C	E	G	H	I	J	K	L
1	Capital Asset New Projects - Fund Summary (Fund 455, Department 00)									
2										
3	Account	Account	FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25	Variance	Variance
4	Number	Description	Actual	Actual	Actual	Budget	Estimated	Proposed	(\$)	(%)
5										
6	Beginning Fund Balance		-	-	-	-	-	272,020		
7										
8	REVENUES									
9	3210	Interest Income	-	-	-	-	162	200	200	#DIV/0!
10	3146	Gas Use Tax	-	-	-	-	271,858	285,000	285,000	#DIV/0!
11	TOTAL REVENUES		-	-	-	-	272,020	285,200	285,200	#DIV/0!
12										
13										
14	EXPENDITURES									
15	8200	Capital - Buildings	-	-	-	-	-	-	-	#DIV/0!
16	8900	Capital - Public Improvements	-	-	-	-	-	-	-	#DIV/0!
17	TOTAL EXPENDITURES		-	-	-	-	-	-	-	#DIV/0!
18										
19	NET INCREASE/(DECREASE)		-	-	-	-	272,020	285,200		
20										
21	Ending Fund Balance		-	-	-	-	272,020	557,220		



Fiscal Year 2024/2025
Annual Budget

Enterprise Funds



Fiscal Year 2024/2025
Annual Budget

Water & Sewer Fund

Water/Sewer Revenues and Public Works

Water, Wastewater, Utility

Water & Sewer Fund - Overview

The Water and Sewer Fund is an enterprise fund – that is, a business-type fund utilized to account for operations and activities that are financed and operated in a manner similar to a private business enterprise, and where the cost of providing goods and services to the general public on a continuing basis is expected to be recovered primarily through user charges, including operating costs and capital improvement costs related to the maintenance of the water and sewer utility systems. These fund the operations of the Water, Wastewater and Utility Divisions in the Department of Public Works. The operating functions of these three divisions are to provide a safe and reliable supply of high-quality potable water and to protect public health and the environment by treating sewage to meet stringent environmental standards prior to discharge.



Of note, the Utility Division was established in FY15/16, combining existing Water and Wastewater Division Maintenance Workers to specifically address utility system maintenance needs more routinely. Prior to this, utility maintenance projects were addressed by either the Water Division or Wastewater Division and often required coordination with the other division to ensure adequate manpower. The creation of the Utility Division established more effective means to deliver utility maintenance projects. The Utility Division has now been combined with the Street Division into the Street/Utility Division. The operating expenses for all Utilities maintenance are still accounted for separately and are reflected in the Utility Division section of the Enterprise Fund Budget. The expenses for the Utility Division are split between the Water and Wastewater Divisions as follows - approximately 63.7% of operating expenses are paid from the Water Division and the remaining 36.3% are paid from the Wastewater Division. Capital expenses are charged to the division that benefits from the maintenance project.

In general, water and sewer revenues are derived directly from water and sewer sales, base charges, connection fees, and service penalties and should be sufficient to fund the operating and capital costs for the Water, Wastewater and Utility Divisions. Importantly, water and sewer revenues are driven by consumption and, as such, with a growing awareness of water conservancy (which the City supports) and wetter than average summer months, consumption has been relatively flat over the last two years. The City reviews and adjusts water and sewer rates annually based on operational costs and implements water and sewer base fees to fund utility system capital improvements.

The narrative that follows provides a snapshot of the status of the Water and Sewer Fund and identifies operational and capital expenses. This is followed by more detailed summaries of the Water, Wastewater and Utility Divisions of the Department of Public Works.

Public Works Water Division - Overview

Public Works Water Division Mission

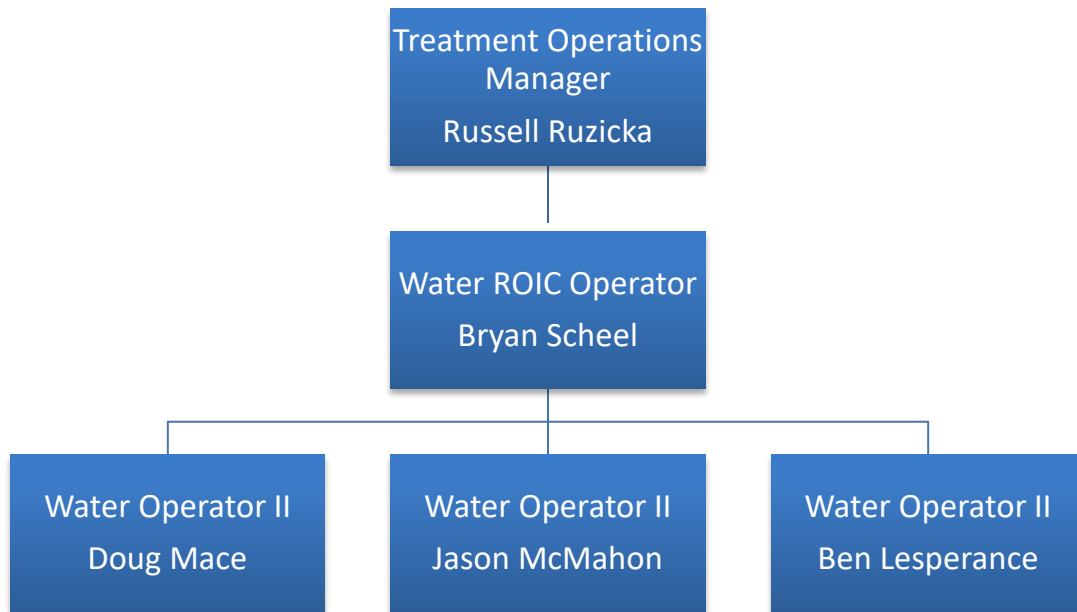
The primary focus and overlying responsibility of the Water Division is to provide a safe and reliable supply of potable water. This is accomplished by producing water from a system of wells, treating water, and conducting over 500 required water samples, thereby meeting or exceeding all federal and state health standards. Of major importance to the Water Division employees is providing the consumer with the highest level of customer service possible. We believe this inspires public trust within the community.

In summary, Water Division employees undertake the following tasks:

- Production of safe potable water that meets or exceeds State and Federal Drinking Water Regulations.
- Water Production – The Division maintains four iron removal filtration treatment plants served by eight active wells. The City has two emergency or backup wells that have no iron removal filtration but do have temporary chemical feed buildings.
- Water Storage consists of four elevated water storage tanks with a combined storage capacity of 2,750,000 gallons.
- Operation and maintenance of one booster pumping station.
- Provide meter readings to the Finance Department for utility billing for City water and sewer services. The Division manages meter accuracy and replacements as needed of approximately 8,538 water meters.
- Respond to consumer inquiries within 24 hours regarding water quality or high consumption questions or general concerns.



Public Works Water Division – Organizational Chart



Public Works Water Division – FY23/24 Accomplishments

- Met or exceeded State and Federal Drinking water regulations.
- The Water Division employees provided a high level of customer service by responding to customer requests within 24 hours and making available information consumers need to be informed about their drinking water source and water treatment technologies.
- In 2023, the Water Division produced over 801 million gallons of potable water and provided meter readings for over 8,538 water and sewer accounts for billing purposes.
- Received 27th consecutive annual fluoride award from the Illinois Department of Public Health.
- Installed 51 water meters for new construction.
- Completed the required lead and copper sampling of the City of McHenry's community water system.
- The Water Division had no reported personnel injuries or accidents in the past year.
- Completed Engineering & Design for Water Tower #4 repainting (FY24/25).

Public Works Water Division – FY24/25 Goals & Objectives

- Continue to meet or exceed all Federal and State drinking water regulations.
- Continue to provide the highest level of customer service possible by responding to customer requests within 24 hours and make information available for consumers to be informed about their drinking water source and water treatment technologies.
- Look for new opportunities to improve customer service to the consumer.
- Continue to maintain and improve water treatment facilities while remaining in budget.
- Continue to be injury and accident free.
- Release Water Tower #4 repainting project for bids in FY24/25 and complete the project in FY24/25.
- Plant #2 MCC Relocation.
- Continue to develop and train existing licensed operators.

Public Works Water Division – FY24/25 Performance Measures

Performance Item	Performance Goal	Performance Measure	FY24/25 Proposed Outcome(s)
IEPA Compliance	Achieve 100% compliance in all categories	100% compliance with no violations	100% compliance is expected with no violations
Respond to Customer Inquiries and Complaints	Respond to all inquiries within 24 hours of receiving	Percentage responded to within 24 hours	Response to all customer inquiries and complaints.
Capital Projects	Complete all Capital Projects on time and within budget	Were projects completed on time and within budget	All capital projects completed in a timely manner and under budget
Training/Licensing	Keep operators current with trainings. Achieve highest possible license.	Trainings completed/Tests passed	Operators keep license current. New licensed operators.
Safety –Personal Injury/Vehicle Accidents	Zero Injuries/ Accidents	How many reported injuries/accidents	No loss of workdays and remain on/under budget.

Public Works Wastewater Division – Overview

Public Works Wastewater Division Mission

It is the mission of the Public Works Department Wastewater Division to protect public health and the environment by treating sewage to meet stringent environmental standards prior to discharge. The function of the Wastewater Division is to operate and maintain the Wastewater Treatment Plant and twenty lift stations. The goal of the Wastewater Division is to efficiently maintain these facilities and to produce treated effluent which either meets or exceeds State and Federal standards. The division is also responsible for the removal and disposal of all by-products generated by the treatment process. This is accomplished through daily testing and monitoring of the treatment process and by operating sludge de-watering equipment to produce a high-quality biosolids product.

In summary, Wastewater Division employees undertake the following tasks:

- Provide for the operation and maintenance of the City's Wastewater Treatment Plant as well as the care and upkeep of twenty lift stations.
- Conduct daily testing and monitoring to ensure the treatment processes are working properly and efficiently and make any necessary changes to operations.
- Dispose of all treatment process by-products in a safe and cost-effective manner.
- Maintain records on the amount of wastewater treated and the quality of water discharged into the Fox River and report this information to the Illinois Environmental Protection Agency in compliance with NPDES permits.

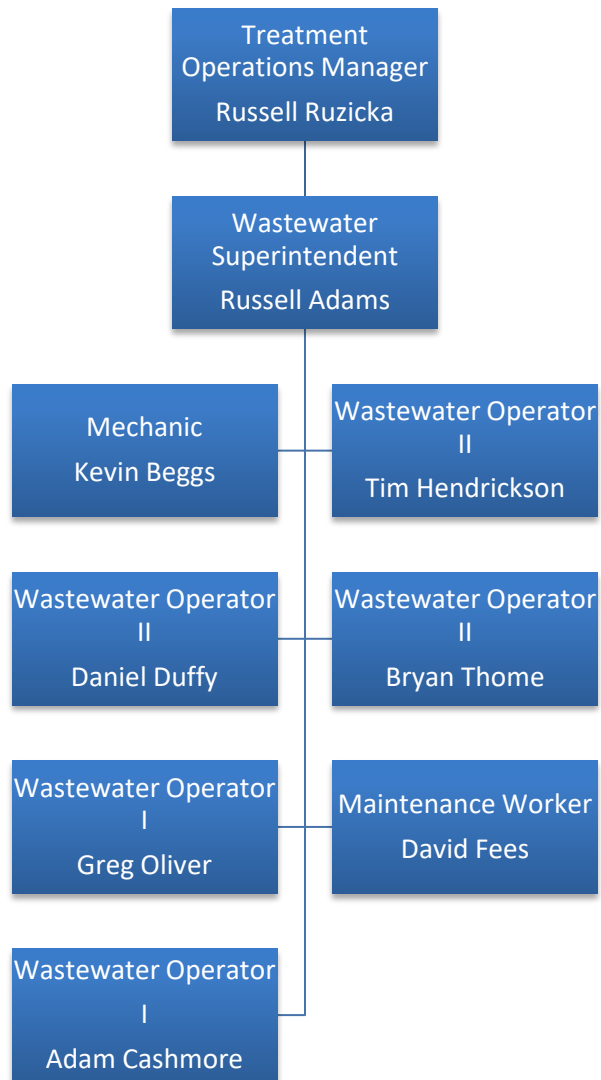


Cleaning and inspection of SBR Basin



Operational SBR Basin at WWTP

Public Works Wastewater Division – Organizational Chart



Public Works Wastewater Division – FY23/24 Accomplishments

- In FY23/24, the Wastewater Division continued to maintain compliance with the City NPDES permits.
- In 2023, the Wastewater Division treated over 1.017 BILLION gallons of wastewater.
- In 2023, Wastewater Division personnel responded to 138 emergency callouts. Quickly responding to and resolving these events prevents adverse incidents such as overflows, backups, or bypasses from occurring.
- The City of McHenry's current NPDES discharge permit went into effect on July 1st, 2021. Included in this permit was a future discharge limit of 0.50 mg/L for Total Phosphorous. The new limit takes effect in 2030. Wastewater Division personnel began implementing process changes in 2023 to further reduce Phosphorous concentrations in treated effluent. In 2023, the average Total Phosphorous in the treated effluent was 0.43 mg/L.
- The Wastewater Division added another licensed operator to its roster. Adam Cashmore (IEPA Class 3) was hired in June to fill a vacant position.
- In 2023, the Wastewater Division continued its partnership with Dahm Enterprises, Inc. to land-apply the Class A, Exceptional Quality (EQ) biosolids produced at the facility. This has allowed the Division to put its dried biosolids to beneficial use while simultaneously reducing disposal costs.



Public Works Wastewater Division – FY24/25 Goals & Objectives

- Continue to meet or exceed the NPDES permit requirements and regulations as set forth by the Illinois Environmental Protection Agency.
- Operate treatment plants and lift stations in a manner which minimizes the potential for a sanitary sewer overflow.
- Continue to analyze ways to maintain a high level of service and performance while minimizing operating costs.
- Optimize the Phosphorous removal process to achieve a twelve-month average discharge concentration below 0.40 mg/L. Building on the progress that has already been made, staff will continue to monitor the treatment process and identify ways to further optimize the treatment process to meet this goal.
- Promote individual advancement and certification through training opportunities for operations and maintenance personnel in the Wastewater division.
- Oversee the rebuild of the main drives on all four secondary clarifiers while minimizing disruptions of the treatment process.
- Complete Freund Lift Station mechanical improvements.
- Provide for the replacement of two failed air conditioning systems at the treatment plant which protect sensitive electrical components from overheating.



Belt Press at WWTP.



Disk Filters at WWTP.

Public Works Wastewater Div. – FY24/25 Performance Measures

Performance Item	Performance Goal	Performance Measure	FY24/25 Proposed Outcome(s)
Compliance with all NPDES Permits issued by the IEPA	100% Compliance with all permits at all times	Annual inspection/evaluation and monthly reports	Satisfactory annual inspection/report and no violations on monthly reports
Phosphorous Optimization	Reduce effluent Phosphorous concentrations to a level compliant with future limits.	Achieve a twelve-month average effluent concentration of 0.40 mg/L or lower.	Achieve effluent phosphorous levels below our current twelve-month average of 0.43 mg/L
Lift Stations	Reduction in number of off hours call-outs	Track number of callouts to each lift station	Reduce overtime costs
Safety	Reduce lost time hours due to work related injuries	Continued safety training	0 lost time days due to work related injuries
Sanitary Sewer Overflows (SSO's)	Prevent sanitary sewer overflows	Operate Acti-flo storm clarifier at the correct capacity	No sanitary sewer overflows
Certification	Grow the knowledge of the operations team through certification.	Increase the number of licensed plant staff.	Select one employee to send to training; pass IEPA wastewater license exam.

Public Works Utility Division – Overview

Public Works Utility Division Mission

It is the mission of the Utility Division to provide the highest level of customer service to its residents and consumers. Maintaining the water distribution, sanitary sewer collection systems and storm sewer system to peak performance will continue to ensure reliable services to City of McHenry's residents and businesses. This will enhance public safety within the community.

The Utility Division maintains and repairs all water mains, valves, fire hydrants, and "buffalo" boxes which are all part of the water distribution system. Another one of its duties is to maintain, clean, and televise the sanitary sewer collection system. The Division also maintains and repairs the storm sewer system.

The Utility Division also serves an emergency response role for winter snow plowing operations, after-hours water main breaks, and after-hours sanitary sewer backups.

In summary, employees undertake the following tasks:

- Maintenance of the City sanitary sewer collection system.
- Maintenance of the City water distribution system.
- Maintenance of the City owned storm water infrastructure.
- Support of winter operations.
- Emergency response for after-hours utility emergencies.



Public Works Utility Division – Organizational Chart

In May of 2020, the Public Works Department combined the Street Division and the Utility Division. Combining the two divisions into one was done to further utilize city personnel for daily operations. Street-related operations are solely funded through the General Fund while Utility-related operations are funded through both the Water/Sewer Fund and General Fund.

For personnel organizational chart, please refer to the organizational chart included in the Public Works Street Division annual budget section. The equivalent of 8 FTE's from the Utility Division are funded out of the Water/Sewer Fund.



Public Works Utility Division - FY23/24 Accomplishments

- Flushed all the City's fire hydrants for spring and fall hydrant flushing programs.
- Cleaned and televised over 102,000 feet of sanitary main.
- Repaired 13 water main breaks.
- Repaired 9 water services.
- Responded to multiple possible sanitary sewer backups.
- Cleaned and televised the storm sewer system in advance of the 2024 Road Resurfacing Program.
- Repaired and rehabilitated storm sewer structures in advance of the 2024 Road Resurfacing Program.
- Assisted with the ADA ramps for 2024 Road Resurfacing Program.
- Completed 100% of water service material survey for IEPA lead service inventory.
- Continued the annual Sewer Lining Program.
- Cleaned 25% of all City storm sewer catch basins.
- Completed Year 2 of the 3-year contracted hydrant painting program.

Public Works Utility Division – FY24/25 Goals & Objectives

- Continue to keep the sanitary collection system well maintained, which includes cleaning and televising the entire collection system on regularly scheduled intervals.
- Reduce inflow and infiltration in the collection system through the Capital Improvement Program which includes the sanitary sewer main and sewer manhole rehabilitation programs. Replace old style manhole covers with “new” sealed covers.
- Perform annual routing maintenance of the water distribution system through the annual water valve maintenance program, annual hydrant painting program, spring and fall hydrant flushing programs and the water main replacement program through the Community Investment Plan.
- Continue ongoing mapping of the storm sewer system in the City GIS database.
- Management of Sewer Lining Program.
- Submit final lead water service inventory to IEPA.

Public Works Utility Division – FY24/25 Performance Measures

Performance Item	Performance Goal	Performance Measure	FY24/25 Proposed Outcome(s)
Clean & televise sanitary sewer collection system	100,000 lineal ft/year	Lineal ft/year	Clean & televise 100,000 lineal ft/year
Hydrant Flushing	Complete spring and fall hydrant flushing programs	Flush all hydrants spring and fall	Completion of spring and fall flushing programs
Water Distribution System Maintenance	Hydrant Painting & Valve Exercising	Number of hydrants painted; number of valves exercised	20% of hydrants painted & 20% of valves exercised annually
Storm sewer mapping	Locate and shoot structures	Amount of storm sewer structures shot on GIS	Complete mapping of the storm sewer system

	A	B	O	Q	S	T	U	V	W	X
1	Water and Sewer Fund Summary (Fund 510, Department 31 Water)									
2										
3	Account	Account	FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25	Variance	Variance
4	Number	Description	Actual	Actual	Actual	Budget	Estimated	Proposed	(\$)	(%)
5										
6		REVENUES								
7	3180	Grants	95,556	-	-	-	-	-	-	#DIV/0!
8	3200	Interest Income	-	-	-	100,000	-	50,000	(50,000)	-50.00%
9	3220	CD Interest	1,043	496	1,440	-	2,500	-	-	#DIV/0!
10	3240	IL Fund Interest	2,728	1,524	50,706	-	72,250	-	-	#DIV/0!
11	3610	Sales	2,211,341	2,481,440	2,442,323	2,437,500	2,360,920	2,477,597	40,097	1.65%
12	3615	Base Charge - Capital	127,408	330,058	544,754	520,000	561,109	550,000	30,000	5.77%
13	3620	Penalties	53,013	100,772	75,360	85,000	40,125	85,000	-	0.00%
14	3630	Hookup/Connection Fees	34,250	23,250	8,250	10,000	7,500	10,000	-	0.00%
15	3640	Water Meter Sales	37,025	52,107	20,650	10,000	15,750	10,000	-	0.00%
16	3821	Donated Public Improvements	2,334,210	1,096,340	-	-	-	-	-	#DIV/0!
17	3836	Gain/Loss on Sale	3,500	-	6,000	-	-	-	-	#DIV/0!
18	3845	Rental Income	30,000	30,000	25,697	30,000	26,000	30,000	-	0.00%
19	3882	Miscellaneous Reimbursement	-	-	632	-	8,572	-	-	#DIV/0!
20	3890	Miscellaneous Income	2,230	4,504	27,694	5,000	3,107	5,000	-	0.00%
21	3920	Proceeds from Fixed Asset Sale	-	-	-	-	-	-	-	#DIV/0!
22	3991	Transfer from Marina Fund	-	-	-	-	-	-	-	#DIV/0!
23		TOTAL REVENUES	4,932,304	4,120,491	3,203,506	3,197,500	3,097,833	3,217,597	20,097	0.63%
24										
25		TOTAL OPERATING REVENUES	2,270,355	2,588,736	2,597,523	2,627,500	2,478,902	2,617,597		

	A	B	O	Q	S	T	U	V	W	X
1	Water and Sewer Fund Summary (Fund 510, Department 31 Water)									
2										
3	Account	Account	FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25	Variance	Variance
4	Number	Description	Actual	Actual	Actual	Budget	Estimated	Proposed	(\$)	(%)
26										
27	EXPENDITURES									
28										
29	Salaries/Benefits									
30	4010	Salaries - Regular	480,830	406,260	404,638	417,023	406,977	445,796	28,773	6.90%
31	4050	Overtime - Regular	28,196	24,486	26,736	34,000	29,283	34,000	-	0.00%
32	4110	Salaries - Seasonal	-	4,422	1,160	7,500	6,264	7,500	-	0.00%
33	4310	Health Insurance	122,890	104,856	87,526	51,757	93,937	52,695	938	1.81%
34	4320	Dental Insurance	865	-	224	244	301	233	(11)	-4.51%
35	4330	Life Insurance	198	286	363	374	227	230	(144)	-38.50%
36	4340	Vision Insurance	109	-	42	44	41	43	(1)	-2.27%
37	4410	FICA	39,687	33,124	32,868	35,077	35,083	37,278	2,201	6.27%
38	4420	IMRF	(660)	-	110,539	44,110	42,742	46,012	1,902	4.31%
39	4510	Uniforms	1,526	1,733	1,938	2,250	1,448	2,250	-	0.00%
40		TOTAL SALARIES/BENEFITS	673,641	575,167	666,034	592,379	616,303	626,037	33,658	5.68%
41										
42	Contractual Services									
43	5110	Contractual	113,324	110,114	100,696	140,000	73,378	154,500	14,500	10.36%
44	5310	Postage & Meter	3	2,612	141	1,000	134	1,000	-	0.00%
45	5320	Telephone	-	-	-	-	-	-	-	#DIV/0!
46	5370	Repair & Maintenance	5,988	1,979	1,097	4,000	3,959	4,000	-	0.00%
47	5410	Dues	764	694	821	1,500	1,530	2,000	500	33.33%
48	5430	Training	383	2,356	579	1,500	694	1,500	-	0.00%
49	5440	Tuition Reimbursement	-	-	-	-	-	-	-	#DIV/0!
50	5510	Utilities	135,066	147,741	123,122	110,000	156,512	135,000	25,000	22.73%
51		TOTAL CONTRACTUAL SERVICES	255,528	265,496	226,456	258,000	236,207	298,000	40,000	15.50%
52										
53	Supplies									
54	6110	Materials and Supplies	150,546	235,298	242,473	250,000	289,870	270,000	20,000	8.00%
55	6210	Office Supplies	615	500	564	500	286	500	-	0.00%
56	6250	Gasoline & Oil	5,618	5,584	6,332	7,000	6,480	7,000	-	0.00%
57	6270	Small Equipment & Tools	999	995	292	1,000	953	1,000	-	0.00%
58	6940	Administrative Expenses	1,462	731	925	-	422	-	-	#DIV/0!
59		TOTAL SUPPLIES	159,240	243,108	250,586	258,500	298,011	278,500	20,000	7.74%
60										

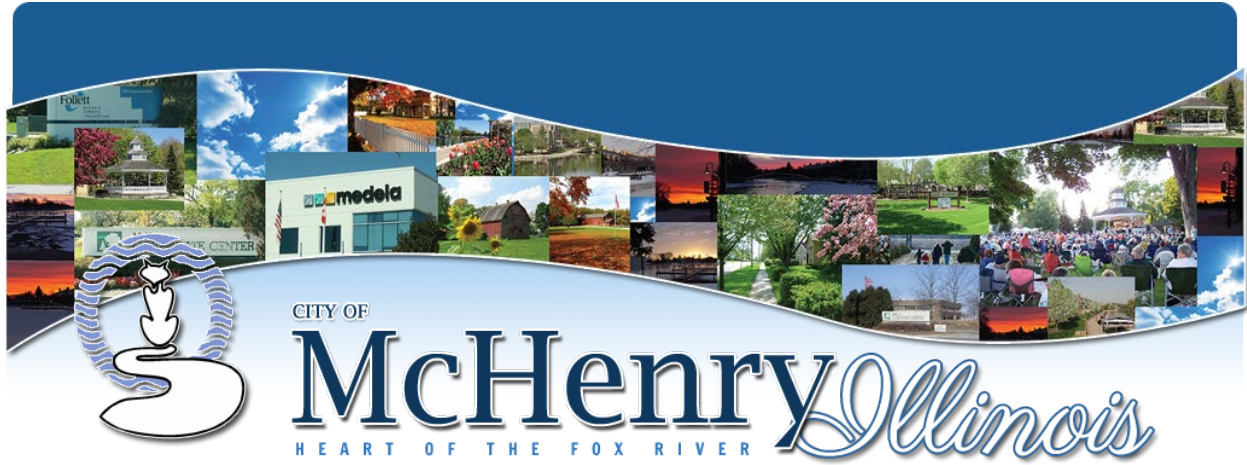
	A	B	O	Q	S	T	U	V	W	X
1	Water and Sewer Fund Summary (Fund 510, Department 31 Water)									
2										
3	Account	Account	FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25	Variance	Variance
4	Number	Description	Actual	Actual	Actual	Budget	Estimated	Proposed	(\$)	(%)
61	Other									
62	7091	Debt Service - Accrued Interest	(750)	(788)	(788)	-	(788)	-	-	#DIV/0!
63	7100	Principal Payment	-	-	-	110,000	-	115,000	5,000	4.55%
64	7200	Bond Interest	38,508	36,508	34,408	32,308	32,308	29,998	(2,310)	-7.15%
65	7300	Fees - Paying Agent	311	311	311	350	311	350	-	0.00%
66	8300	Capital - Equipment	-	-	-	-	-	-	-	#DIV/0!
67	8500	Capital - Utility System	-	66,942	-	-	-	-	-	#DIV/0!
68	9000	Amortization - Bond Issue Costs	-	-	-	-	-	-	-	#DIV/0!
69	9100	Amortization - Bond Discount	(46,517)	(512)	(512)	-	(512)	-	-	#DIV/0!
70	9510	Depreciation Expense	588,751	631,243	647,212	650,000	649,000	650,000	-	0.00%
71	9605	OPEB Expense	4,831	(16,959)	62,431	-	-	-	-	#DIV/0!
72	9606	OPEB Contributions	(5,906)	(8,492)	(9,774)	-	-	-	-	#DIV/0!
73	9904	Transfer to Debt Service	98,152	96,499	97,835	99,112	99,112	98,735	(377)	-0.38%
74	9920	Purchase of Service - MCMRMA	64,895	64,895	82,941	101,543	101,543	101,543	-	0.00%
75	9921	Purchase of Service - Billing	245,048	245,048	245,048	245,048	245,048	245,048	-	0.00%
76	9922	Purchase of Service - IT	26,258	27,778	28,357	33,188	33,188	38,488	5,300	15.97%
77	9923	Purchase of Service - Audit	4,863	5,035	5,750	5,399	5,399	6,000	601	11.13%
78	9930	Water/Sewer Transfer	625,101	720,385	731,578	750,041	750,041	736,092	(13,949)	-1.86%
79	9930	Water/Sewer Transfer - Utility Capital	-	-	-	-	-	-	-	#DIV/0!
80		TOTAL OTHER	1,643,545	1,867,893	1,924,797	2,026,989	1,914,650	2,021,254	(5,735)	-0.28%
81										
82		TOTAL OPERATING EXPENDITURES	2,143,203	2,320,421	2,420,661	2,485,868	2,416,171	2,573,791	87,923	3.54%
83										
84		TOTAL EXPENDITURES	2,731,954	2,951,664	3,067,873	3,135,868	3,065,171	3,223,791	87,923	2.80%

	A	B	N	P	R	S	T	U	V	W
1	Water and Sewer Fund Summary (Fund 510, Department 32 Sewer)									
2										
3	Account	Account	FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25		Variance
4	Number	Description	Actual	Actual	Actual	Budget	Estimated	Proposed	Variance (\$)	(%)
5										
6		REVENUES								
7	3180	Grants	525,000	-	-	-	-	-	-	#DIV/0!
8	3200	Interest Income	-	-	-	100,000	-	50,000	(50,000)	-50.00%
9	3220	CD Interest	1,043	496	1,440	-	2,500	-	-	#DIV/0!
10	3240	IL Fund Interest	2,728	1,524	50,706	-	72,250	-	-	#DIV/0!
11	3610	Sales	2,704,124	2,901,088	2,872,692	2,981,836	2,986,740	3,120,320	138,484	4.64%
12	3615	Base Charge - Capital	276,036	388,515	510,811	500,000	522,597	520,000	20,000	4.00%
13	3620	Penalties	45,137	72,724	58,783	65,000	37,136	65,000	-	0.00%
14	3630	Hookup/Connection Fees	46,137	23,750	7,500	10,000	7,500	10,000	-	0.00%
15	3660	Debt Service Fee	421,409	424,643	432,360	425,000	440,631	430,000	5,000	1.18%
16	3665	Debt Service - IEPA Loan	2,245,661	2,081,334	1,913,864	1,884,000	1,963,407	1,950,000	66,000	3.50%
17	3821	Donated Public Improvements	1,745,000	1,357,882	-	-	-	-	-	#DIV/0!
18	3836	Gain/Loss on Sale	(1,242,786)	32,760	-	-	-	-	-	#DIV/0!
19	3890	Miscellaneous Income	4,580	12,289	755	1,000	3,095	1,000	-	0.00%
20	3915	Bond Interest Rebate	7,254	25,082	-	-	-	-	-	#DIV/0!
21	3981	Transfer - Capital Development	16,776	-	-	-	-	-	-	#DIV/0!
22		TOTAL REVENUES	6,798,099	7,322,087	5,848,911	5,966,836	6,035,856	6,146,320	179,484	3.01%
23										
24		TOTAL OPERATING REVENUES	3,711,275	3,437,846	3,416,736	3,572,836	3,542,352	3,666,320	93,484	2.62%

	A	B	N	P	R	S	T	U	V	W
1	Water and Sewer Fund Summary (Fund 510, Department 32 Sewer)									
2										
3	Account	Account	FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25		Variance
4	Number	Description	Actual	Actual	Actual	Budget	Estimated	Proposed	Variance (\$)	(%)
25										
26		EXPENDITURES								
27										
28		Salaries/Benefits								
29	4010	Salaries - Regular	693,097	695,642	746,111	797,577	757,873	804,194	6,617	0.83%
30	4050	Overtime - Regular	31,742	33,190	39,642	40,000	33,620	40,000	-	0.00%
31	4110	Salaries - Seasonal	-	4,507	5,184	7,500	5,888	7,500	-	0.00%
32	4310	Health Insurance	203,936	203,427	238,654	282,069	264,652	286,902	4,833	1.71%
33	4320	Dental Insurance	850	1,109	1,357	1,520	1,438	1,431	(89)	-5.86%
34	4330	Life Insurance	323	428	546	697	403	434	(263)	-37.73%
35	4340	Vision Insurance	154	177	149	162	144	153	(9)	-5.56%
36	4410	FICA	55,382	55,959	60,386	64,648	63,033	65,155	507	0.78%
37	4420	IMRF	7,121	-	203,295	81,915	78,221	80,958	(957)	-1.17%
38	4510	Uniforms	9,075	9,481	10,699	11,775	11,239	13,025	1,250	10.62%
39		TOTAL SALARIES/BENEFITS	1,001,680	1,003,920	1,306,023	1,287,863	1,216,511	1,299,752	11,889	0.92%
40										
41										
42										
43		Contractual Services								
44	5110	Contractual	162,611	156,784	168,756	180,000	143,171	180,000	-	0.00%
45	5310	Postage & Meter	74	23	31	200	132	200	-	0.00%
46	5320	Telephone	-	-	-	-	-	-	-	#DIV/0!
47	5370	Repair & Maintenance	25,314	6,654	31,610	15,000	19,064	18,000	3,000	20.00%
48	5375	Repair & Maintenance - Equipment	96,617	66,423	132,686	115,000	170,181	175,000	60,000	52.17%
49	5380	Repair & Maintenance - Utility System	71,460	42,027	73,475	75,000	86,893	75,000	-	0.00%
50	5410	Dues	1,139	335	580	600	470	600	-	0.00%
51	5430	Training	1,444	1,295	631	1,250	196	1,000	(250)	-20.00%
52	5440	Tuition Reimbursement	409	514	575	600	-	600	-	0.00%
53	5450	Publications	-	-	-	-	-	-	-	#DIV/0!
54	5510	Utilities	333,041	313,241	293,882	325,000	354,136	325,000	-	0.00%
55	5580	Sludge Disposal	50,307	87,415	27,118	80,000	45,800	80,000	-	0.00%
56		TOTAL CONTRACTUAL SERVICES	742,416	674,711	729,344	792,650	820,043	855,400	62,750	7.92%
57										

	A	B	N	P	R	S	T	U	V	W
1	Water and Sewer Fund Summary (Fund 510, Department 32 Sewer)									
2										
3	Account	Account	FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25		Variance
4	Number	Description	Actual	Actual	Actual	Budget	Estimated	Proposed	Variance (\$)	(%)
58	Supplies									
59	6110	Materials and Supplies	192,982	198,177	240,235	303,000	349,700	348,500	45,500	15.02%
60	6210	Office Supplies	610	750	968	750	225	750	-	0.00%
61	6270	Small Equipment & Tools	-	-	1,031	1,000	1,019	1,000	-	0.00%
62	6250	Gasoline & Oil	17,453	28,823	31,431	30,000	29,498	30,000	-	0.00%
63		TOTAL SUPPLIES	211,045	227,750	273,665	334,750	380,442	380,250	45,500	13.59%
64										
65	Other									
66	6940	Administrative Expenses	2,150	1,585	2,086	-	1,004	-	-	#DIV/0!
67	7091	Debt Service - Accrued Interest	(23,398)	(12,254)	(15,173)	-	(16,000)	-	-	#DIV/0!
68	7100	Principal Payment	-	-	-	285,000	-	300,000	15,000	5.26%
69	7200	Bond Interest	163,953	118,958	104,200	93,600	93,600	82,200	(11,400)	-12.18%
70	7300	Fees - Paying Agent	1,093	750	750	750	750	750	-	0.00%
71	7400	Bond Issuance Costs	35,270	-	-	-	-	-	-	#DIV/0!
72	7450	Bond Discount Expense	18,776	-	-	-	-	-	-	#DIV/0!
73	7605	IEPA Loan Principal	-	-	-	1,561,149	-	1,590,322	29,173	1.87%
74	7600	IEPA Loan Interest	564,003	534,492	518,829	490,192	490,192	461,019	(29,173)	-5.95%
75	8300	Capital - Equipment	-	-	-	-	-	-	-	#DIV/0!
76	8500	Capital - Utility System	397,472	293,685	26,504	-	-	-	-	#DIV/0!
77	9000	Amortization - Bond Issue Costs	-	-	-	-	-	-	-	#DIV/0!
78	9100	Amortization - Bond Discount	7,225	(46,005)	(46,005)	-	(46,005)	-	-	#DIV/0!
79	9510	Depreciation Expense	1,704,349	2,133,432	2,157,391	2,100,000	2,167,000	2,200,000	100,000	4.76%
80	9605	OPEB Expense	4,831	(16,959)	62,431	-	-	-	-	#DIV/0!
81	9606	OPEB Contributions	(5,906)	(8,492)	(9,774)	-	-	-	-	#DIV/0!
82	9904	Transfer to Debt Service	12,475	12,264	12,434	12,596	12,596	12,548	(48)	-0.38%
83	9920	Purchase of Service - MCMRMA	86,695	86,695	110,863	135,728	135,728	135,728	-	0.00%
84	9921	Purchase of Service - Billing	261,238	261,238	261,238	261,238	261,238	261,238	-	0.00%
85	9922	Purchase of Service - IT	22,009	23,221	22,736	26,393	26,393	30,403	4,010	15.19%
86	9923	Purchase of Service - Audit	4,863	5,035	5,750	5,399	5,399	6,000	601	11.13%
87	9930	Water/Sewer Transfer	421,309	296,916	301,622	307,829	307,829	297,687	(10,142)	-3.29%
88	9930	Water/Sewer Transfer - Utility Capital	-	-	-	-	-	-	-	#DIV/0!
89	9936	Transfer to Utility Improvement Fund	-	6,250	-	-	-	-	-	#DIV/0!
90		TOTAL OTHER	3,678,407	3,690,811	3,515,882	5,279,874	3,439,724	5,377,895	98,021	1.86%
91										
92		TOTAL OPERATING EXPENDITURES	3,365,196	2,923,018	3,148,694	3,543,796	3,199,528	3,661,956	118,160	3.33%
93										
94		TOTAL EXPENDITURES	5,633,548	5,597,192	5,824,914	7,695,137	5,856,720	7,913,297	218,160	2.84%

	A	B	O	Q	S	T	U	V	W	X
1	Water and Sewer Fund Summary (Fund 510, Department 35 Utility)									
2										
3	Account	Account	FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25	Variance	Variance
4	Number	Description	Actual	Actual	Actual	Budget	Estimated	Proposed	(\$)	(%)
5										
6		REVENUES								
7	3890	Miscellaneous Income	-	-	838	-	-	-	-	#DIV/0!
8	3978	Transfer from Water/Sewer Fund	1,046,410	1,017,301	1,033,200	1,057,870	1,057,870	1,029,088	(28,782)	-2.72%
9		TOTAL REVENUES	1,046,410	1,017,301	1,034,038	1,057,870	1,057,870	1,029,088	(28,782)	-2.72%
10										
11		EXPENDITURES								
12										
13		Salaries/Benefits								
14	4010	Salaries - Regular	637,269	592,670	616,004	620,829	493,759	621,360	531	0.09%
15	4050	Overtime - Regular	18,457	30,648	18,724	20,000	9,528	15,000	(5,000)	-25.00%
16	4110	Salaries - Seasonal	-	4,928	5,351	7,500	7,500	7,500	-	0.00%
17	4310	Health Insurance	201,041	203,668	207,787	218,308	191,397	221,931	3,623	1.66%
18	4320	Dental Insurance	1,018	1,097	1,134	1,316	475	1,198	(118)	-8.97%
19	4330	Life Insurance	323	457	568	581	353	357	(224)	-38.55%
20	4340	Vision Insurance	74	108	107	116	44	110	(6)	-5.17%
21	4410	FICA	50,654	48,337	49,333	49,597	44,879	49,255	(342)	-0.69%
22	4420	IMRF	7,151	(21,127)	165,466	71,773	52,151	61,027	(10,746)	-14.97%
23	4510	Uniforms	3,130	3,473	3,229	3,000	2,990	3,000	-	0.00%
24		TOTAL SALARIES/BENEFITS	919,117	864,259	1,067,703	993,020	803,076	980,738	(12,282)	-1.24%
25										
26		Contractual Services								
27	5110	Contractual	4,010	3,773	-	-	-	-	-	#DIV/0!
28	5310	Postage & Meter	1	-	-	100	-	100	-	0.00%
29	5320	Telephone	-	-	-	-	-	-	-	#DIV/0!
30	5370	Repair & Maintenance	30,306	34,557	19,721	25,000	21,765	20,000	(5,000)	-20.00%
31	5410	Dues	364	323	327	500	100	500	-	0.00%
32	5430	Training	512	1,554	61	3,000	126	1,500	(1,500)	-50.00%
33		TOTAL CONTRACTUAL SERVICES	35,193	40,207	20,109	28,600	21,991	22,100	(6,500)	-22.73%
34										
35		Supplies								
36	6110	Materials and Supplies	23,424	338	3,592	-	115	-	-	#DIV/0!
37	6210	Office Supplies	91	257	248	250	209	250	-	0.00%
38	6250	Gasoline & Oil	20,133	21,865	29,902	35,000	24,351	25,000	(10,000)	-28.57%
39	6270	Small Equipment & Tools	-	567	566	1,000	567	1,000	-	0.00%
40		TOTAL SUPPLIES	43,648	23,027	34,308	36,250	25,242	26,250	(10,000)	-27.59%
41										
42		TOTAL EXPENDITURES	997,958	927,493	1,122,120	1,057,870	850,309	1,029,088	(28,782)	-2.72%

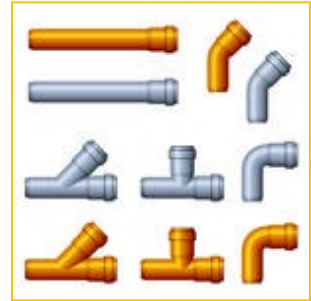


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Annual Budget

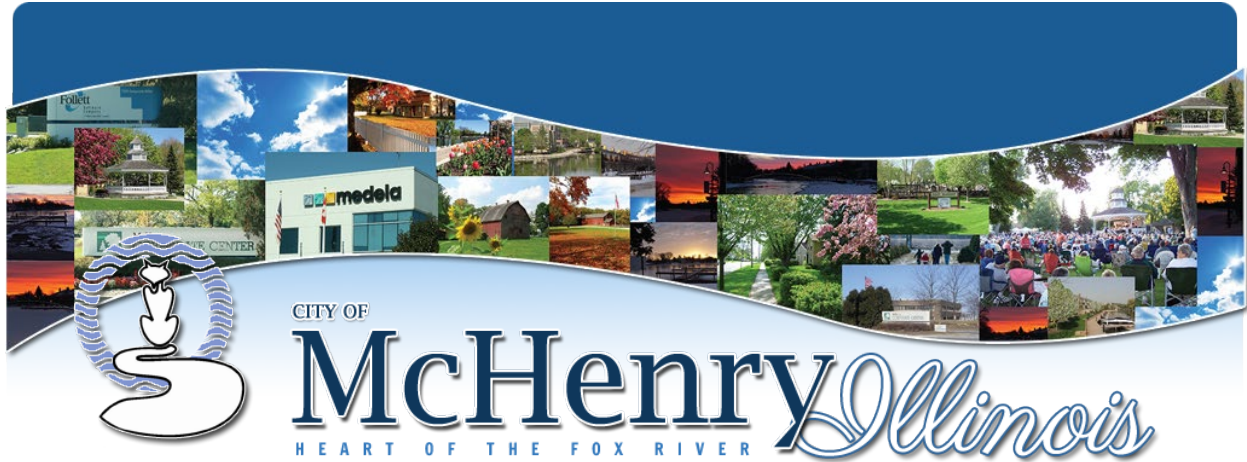
Capital Development Fund

Capital Development Fund – Overview

This fund accounts for the construction, expansion and/or extension of water and wastewater systems to accommodate new development and growth in the community. Revenues are generated through capital development fees on new residential and non-residential development.



	A	B	O	Q	S	T	U	V	W	X
1	Capital Development - Fund Summary (Fund 550)									
2										
3	Account	Account	FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25	Variance	Variance
4	Number	Description	Actual	Actual	Actual	Budget	Estimated	Proposed	(\$)	(%)
5										
6	Beginning Fund Balance		2,756,938	3,271,079	4,366,875	4,649,925	4,649,925	4,808,203		
7										
8	REVENUES									
9	3200	Interest	1,080	534	21,578	1,000	23,000	20,000	19,000	1900.00%
10	3630	Hookup/Connection Fees (31 - Water)	297,365	573,689	202,585	120,000	168,614	150,000	30,000	25.00%
11	3630	Hookup/Connection Fees (32 - Sewer)	232,472	665,323	178,700	100,000	195,621	175,000	75,000	75.00%
12	3837	Unrealized Gain/Loss	-	-	25,187	-	21,043	-	-	#DIV/0!
13	TOTAL REVENUES		530,917	1,239,546	428,050	221,000	408,278	345,000	124,000	56.11%
14										
15	EXPENDITURES									
16	9936	Transfer to Utility Improvement Fund	16,776	143,750	145,000	250,000	250,000	-	(250,000)	-100.00%
17	TOTAL EXPENDITURES		16,776	143,750	145,000	250,000	250,000	-	(250,000)	-100.00%
18										
19	NET INCREASE/(DECREASE)		514,141	1,095,796	283,050	(29,000)	158,278	345,000		
20										
21	Ending Fund Balance		3,271,079	4,366,875	4,649,925	4,620,925	4,808,203	5,153,203		



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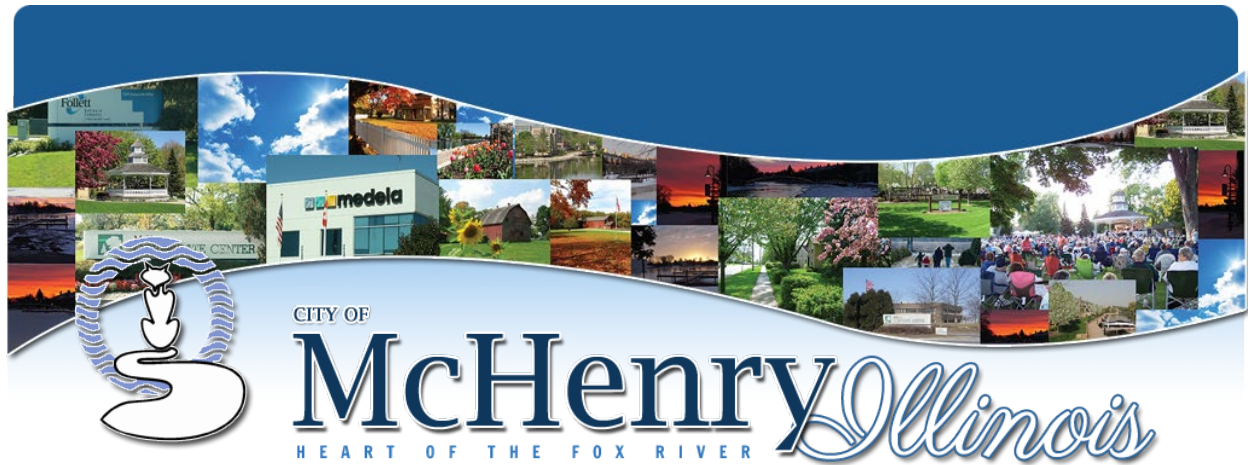
Utility Improvements Fund

Utility Improvements Fund – Overview

The Utility Improvements Fund was created to provide a single fund to record revenues and expenses for capital asset maintenance and replacement projects for the water and wastewater utilities as well as the expansion and/or extension of water and wastewater systems. Funding for these projects is derived primarily from transfer from the water and sewer and capital development funds. All projects for FY24/25 are budgeted in the Water and Sewer Funds, no transfers are scheduled to the Utility Improvements Fund.



	A	B	O	Q	S	T	U	V	W	X
1	Utility Improvements - Fund Summary (Fund 580)									
2										
3	Account	Account	FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25	Variance	Variance
4	Number	Description	Actual	Actual	Actual	Budget	Estimated	Proposed	(\$)	(%)
5										
6		REVENUES								
7	3180	Grants	175,000	-	-	-	-	-	-	#DIV/0!
8	3200	Interest	3,649	1,019	9,747	6,000	25,850	20,000	14,000	233.33%
9	3837	Unrealized Gain/Loss	-	(3,118)	27,252	-	-	-	-	#DIV/0!
10	3978	Transfer from Water/Sewer Fund	-	6,250	-	-	-	-	-	#DIV/0!
11	3981	Transfer from Capital Development Fund	-	143,750	145,000	250,000	250,000	-	(250,000)	-100.00%
12	3994	Transfer from SSA #4	16,847	15,715	15,347	15,580	15,580	-	(15,580)	-100.00%
13		TOTAL REVENUES	195,496	163,616	197,346	271,580	291,430	20,000	(251,580)	-92.64%
14										
15		EXPENDITURES								
16	8500	Capital - Utility Improvement Projects	-	-	10,118	350,000	-	-	(350,000)	-100.00%
17		TOTAL EXPENDITURES	-	-	10,118	350,000	-	-	(350,000)	-100.00%
18										
19		NET INCREASE/(DECREASE)	195,496	163,616	187,228	(78,420)	291,430	20,000		



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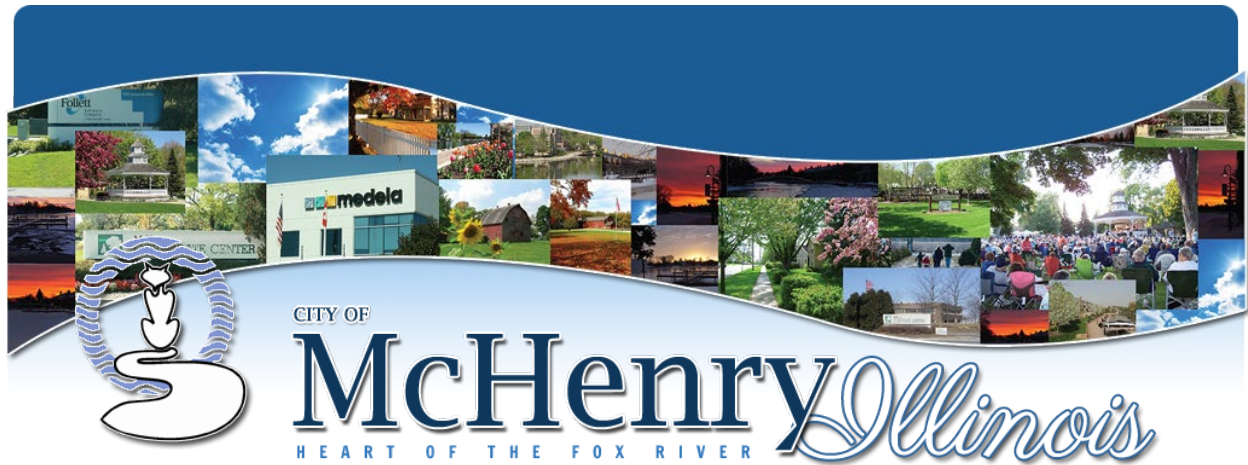
Marina Operations Fund

Marina Operations Fund – Overview

The City of McHenry acquired the marina in 2000 to be able to expand the Central Wastewater Treatment Plant. After the marina was acquired, it was determined that the wastewater facility could not be expanded at the existing site. At this time, the Marina Operations Fund is an enterprise fund that provides for the maintenance of a 60-slip marina on the Fox River that is being operated with the assistance of a subcontractor.

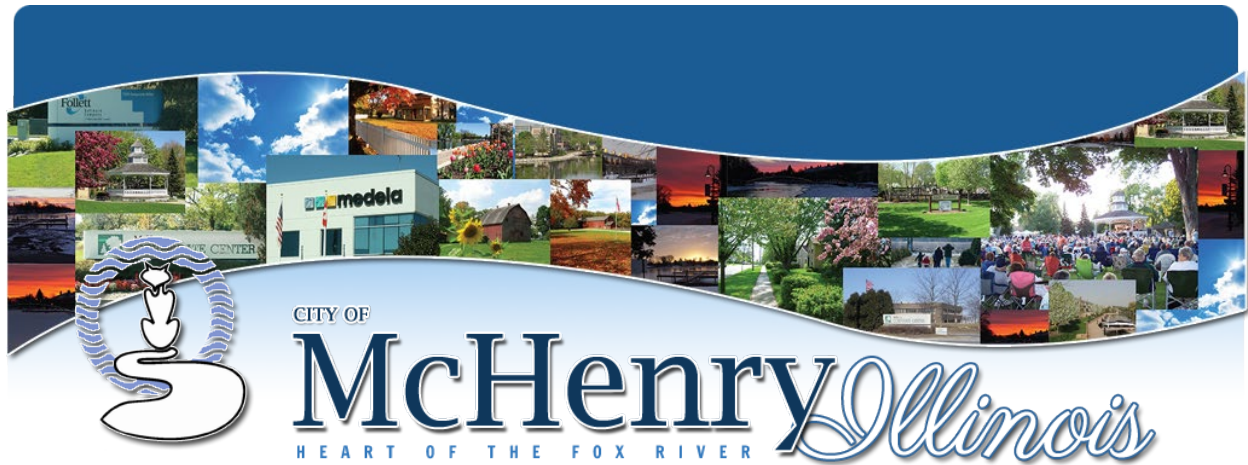


	A	B	O	Q	S	T	U	V	W	X
1	Marina Operations - Fund Summary (Fund 590)									
2										
3	Account	Account	FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25	Variance	Variance
4	Number	Description	Actual	Actual	Actual	Budget	Estimated	Proposed	(\$)	(%)
5										
6	Beginning Fund Balance		470,430	451,310	461,281	477,322	477,322	478,770		
7										
8	REVENUES									
9	3200	Interest	403	197	1,049	500	2,253	1,000	500	100.00%
10	3845	Rental Income	16,352	35,460	57,113	45,000	13,000	40,000	(5,000)	-11.11%
11		TOTAL REVENUES	16,755	35,657	58,162	45,500	15,253	41,000	(4,500)	-9.89%
12										
13	EXPENDITURES									
14	5110	Contractual Services	4,996	-	-	15,000	-	15,000	-	0.00%
15	6940	Administrative Expenses	30,879	25,686	42,121	29,000	13,805	29,000	-	0.00%
16	9930	Transfer to Water/Sewer Fund	-	-	-	-	-	-	-	#DIV/0!
17		TOTAL EXPENDITURES	35,875	25,686	42,121	44,000	13,805	44,000	-	0.00%
18										
19		NET INCREASE/(DECREASE)	(19,120)	9,971	16,041	1,500	1,448	(3,000)		
20										
21	Ending Fund Balance		451,310	461,281	477,322	478,822	478,770	475,770		



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Internal Service Funds



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Employee Insurance Fund

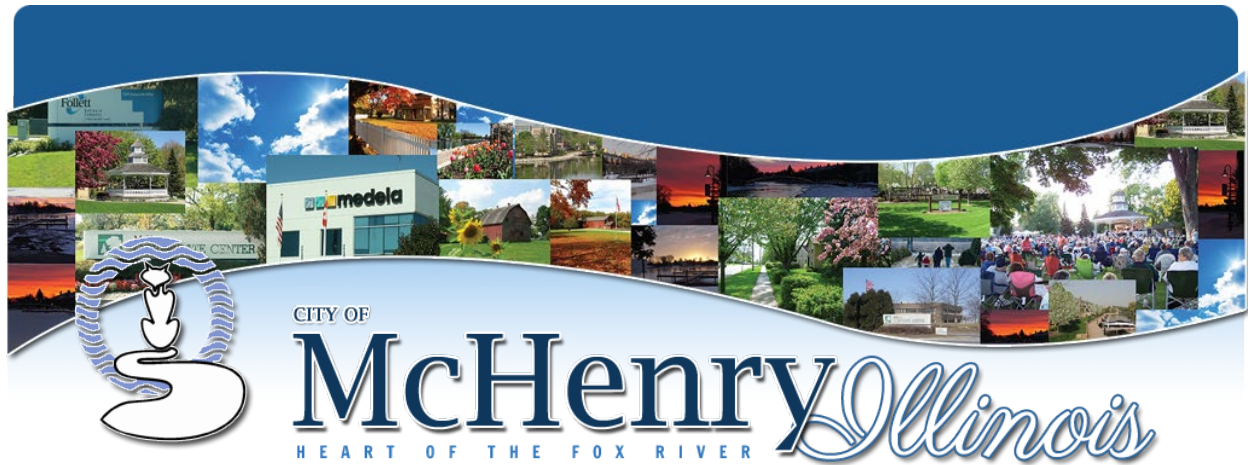
Employee Insurance Fund – Overview

The City of McHenry recognizes that health insurance benefits are an important component of an employee's total compensation package. The purpose of the Employee Insurance Fund is to finance and account for expenditures incurred to provide health insurance benefits to employees.

The current health insurance plan provided to employees offers a choice between a PPO (Preferred Provider Organization), an HMO (Health Maintenance Organization), and an HSA (Health Savings Account). Providing employees with a choice of plans allows for flexibility based on preference and affordability. In addition, employees receive dental and vision benefits. All IUOE 150 employees (Public Works and Parks Maintenance staff) are required to be on the IUOE 150 insurance plan as per their collective bargaining agreement.



	A	B	O	Q	S	T	U	V	W	X
1	Employee Insurance - Fund Summary (Fund 600)									
2										
3	Account	Account	FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25	Variance	Variance
4	Number	Description	Actual	Actual	Actual	Budget	Estimated	Proposed	(\$)	(%)
5										
6	Beginning Fund Balance		(85,783)	(90,560)	(93,742)	(91,283)	(91,283)	(40,146)		
7										
8	REVENUES									
9	3240	IL Funds Interest	70	61	2,359	2,000	3,683	2,000	-	0.00%
10	3653	Elective Participant Premium	215,360	217,268	168,185	195,170	136,536	144,599	(50,571)	-25.91%
11	3831	Employee Contributions	283,282	290,172	303,192	357,926	326,937	358,559	633	0.18%
12	3975	Transfer from General Fund	2,331,807	2,341,073	2,513,838	2,896,073	2,633,199	2,883,583	(12,490)	-0.43%
13	3978	Transfer from Water/Sewer Fund	514,236	514,515	532,998	584,486	566,590	610,773	26,287	4.50%
14	3999	Transfer from Other Funds	46,058	53,511	43,503	89,353	51,150	99,295	9,942	11.13%
15		TOTAL REVENUES	3,390,813	3,416,600	3,564,075	4,125,008	3,718,095	4,098,809	(26,199)	-0.64%
16										
17	EXPENDITURES									
18	4310	Insurance Premiums - Health	3,067,089	3,095,181	3,228,276	3,745,991	3,343,436	3,744,581	(1,410)	-0.04%
19	4320	Insurance Premiums - Dental	121,487	128,899	133,724	154,345	135,327	152,244	(2,101)	-1.36%
20	4340	Insurance Premiums - Vision	20,814	23,440	23,509	25,958	23,716	25,185	(773)	-2.98%
21	5245	Health HRA Reimbursement	185,500	171,175	175,263	163,500	163,500	164,000	500	0.31%
22	6960	Miscellaneous Expenses	700	1,087	844	800	979	1,000	200	25.00%
23		TOTAL EXPENDITURES	3,395,590	3,419,782	3,561,616	4,090,594	3,666,958	4,087,010	(3,584)	-0.09%
24										
25		NET INCREASE/(DECREASE)	(4,777)	(3,182)	2,459	34,414	51,137	11,799		
26										
27	Ending Fund Balance		(90,560)	(93,742)	(91,283)	(56,869)	(40,146)	(28,347)		



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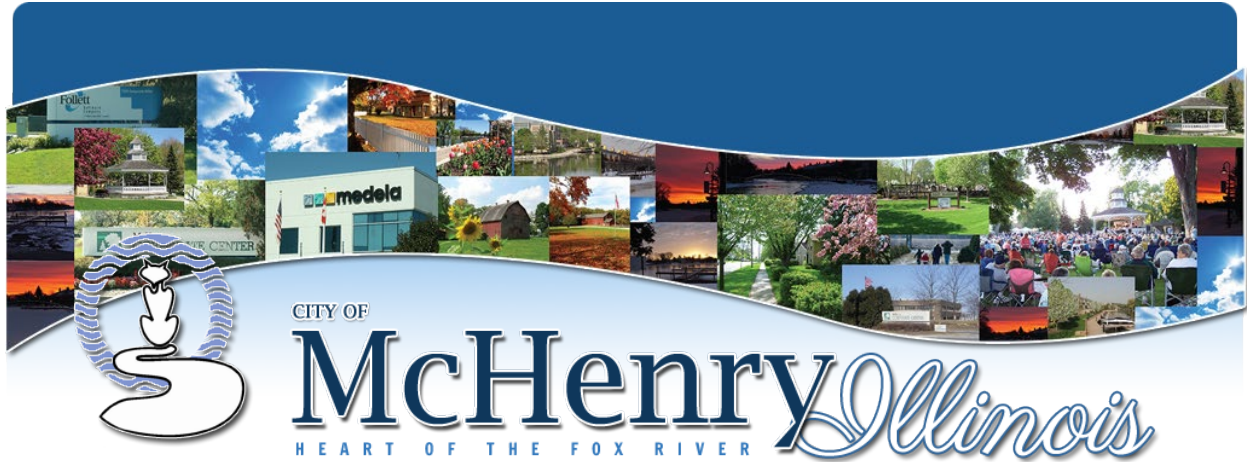
Risk Management Fund

Risk Management Fund – Overview

The purpose of the Risk Management Fund is to account for all activity related to risk management and insurance costs (other than employee health insurance) including loss control, loss prevention, risk transfer, and risk assessment.

The City of McHenry is a member of the McHenry County Risk Management Agency (MCMRMA), a public entity risk pool through which property, general liability, automobile liability, crime, cyber, excess property, excess liability, and boiler and machinery coverage is provided. The relationship between the City and MCMRMA is defined through a contractual obligation approved by both the City Council and MCMRMA Executive Board. Revenues for the fund are generated by service charges to the City's General Fund and non-General Fund operating units. The service charges to the General Fund are provided for the most part by the liability insurance portion of the property tax levy. Incidental revenues from interest earnings and reimbursements from MCMRMA are also occasionally posted to the fund.

	A	B	O	Q	S	T	U	V	W	X
1	Risk Management - Fund Summary (Fund 610)									
2										
3	Account	Account	FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25	Variance	Variance
4	Number	Description	Actual	Actual	Actual	Budget	Estimated	Proposed	(\$)	(%)
5										
6	Beginning Fund Balance		500,158	349,540	88,217	(26,189)	(26,189)	46,043		
7										
8	REVENUES									
9	3200	Interest Earnings	3	11	34		363	-	-	#DIV/0!
10	3847	MCMRMA Refund	-	-	-		-	-	-	#DIV/0!
11	3884	Reimb-Property Damage	25,855	195	35,565	25,000	64,032	25,000	-	0.00%
12	3885	Property Damage Reimbursements	-	332,874	-	-	-	-	-	#DIV/0!
13	3970	Charges for Services	715,175	718,291	918,502	1,124,503	1,124,503	1,129,320	4,817	0.43%
14	3975	Transfer from General Fund	-	-	-	-	-	-	-	#DIV/0!
15	3978	Transfer from Water/Sewer Fund	-	-	-	-	-	-	-	#DIV/0!
16		Transfer from IT Fund (need new acct #)	-	-	-	-	-	-	-	#DIV/0!
17	3890	Misc. Income	-	-	-	-	-	-	-	#DIV/0!
18		TOTAL REVENUES	741,033	1,051,371	954,101	1,149,503	1,188,898	1,154,320	4,817	0.42%
19										
20	EXPENDITURES									
21	5950	Insurance Premium - MCMRMA	842,789	855,514	932,886	1,100,000	1,005,849	1,100,000	-	0.00%
22	5960	Insurance Premium - Other	-	-	3,381	5,000	14,389	5,000	-	0.00%
23	5980	Property Damage	19,292	432,004	30,416	20,000	72,345	20,000	-	0.00%
24	6940	Administrative Expense	1,075	2,673	2,365	2,000	1,580	2,000	-	0.00%
25	6960	Misc. Expense	3,000	-	-	-	-	-	-	#DIV/0!
26	9901	Transfer General Fund	-	-	76,956	-	-	-	-	#DIV/0!
27	9921	Purchase of Service - GF	25,495	22,503	22,503	22,503	22,503	22,503	-	0.00%
28		TOTAL EXPENDITURES	891,651	1,312,694	1,068,507	1,149,503	1,116,666	1,149,503	-	0.00%
29										
30		NET INCREASE/(DECREASE)	(150,618)	(261,323)	(114,406)	-	72,232	4,817		
31										
32	Ending Fund Balance		349,540	88,217	(26,189)	(26,189)	46,043	50,860		



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Information Technology Fund

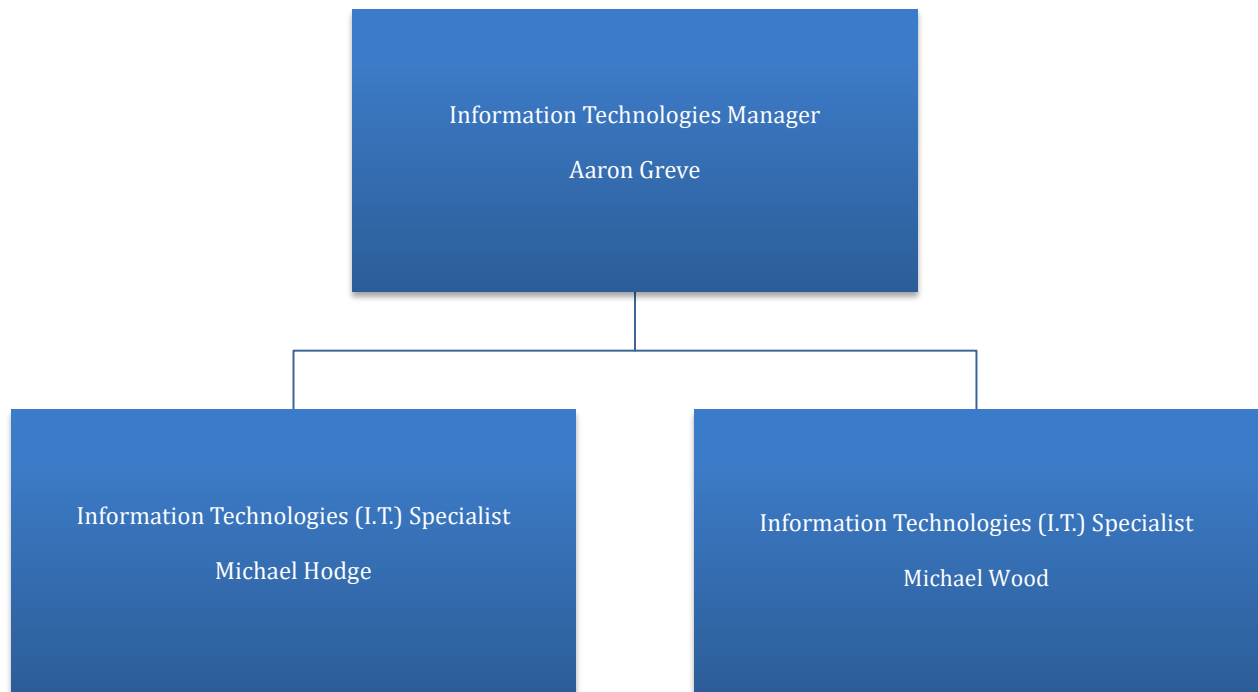
Information Technology Fund – Overview

The I.T. Division (located within the Police Department) purchases, operates, maintains, repairs and replaces all information technology related-programs, systems, software and hardware across the City organization.

The mission of the Information Technology Division is to provide the most innovate, highest quality, technology-based services in a cost-effective manner and to facilitate the achievement of the goals and objectives of each of the City's operating departments.

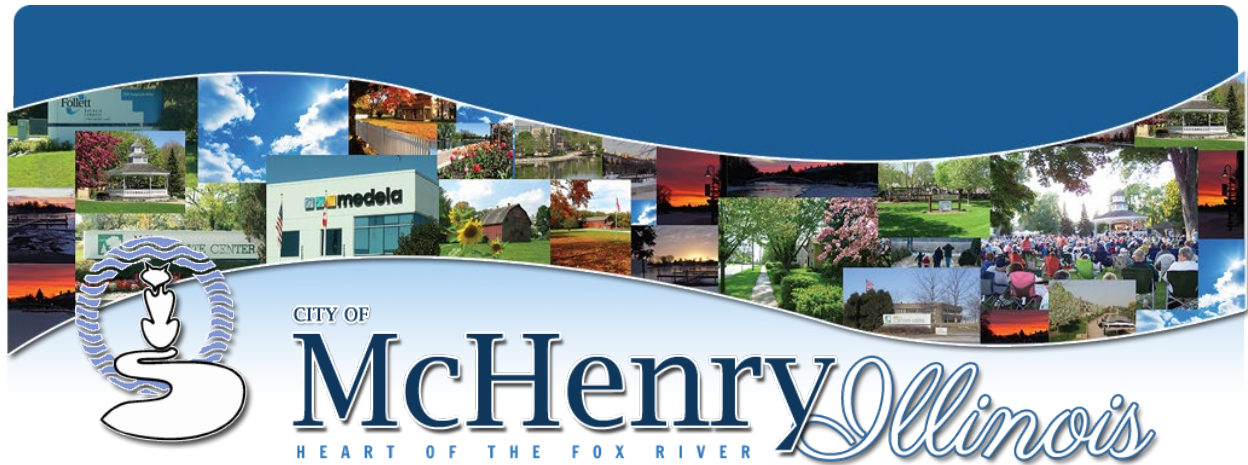
Information Technology Fund revenues are derived from transfers from the City's operating departments, and expenses are related to the direct provision of technology services by the Division's three staff members and for the replacement of equipment and software throughout the municipality.

Information Technology - Organizational Chart



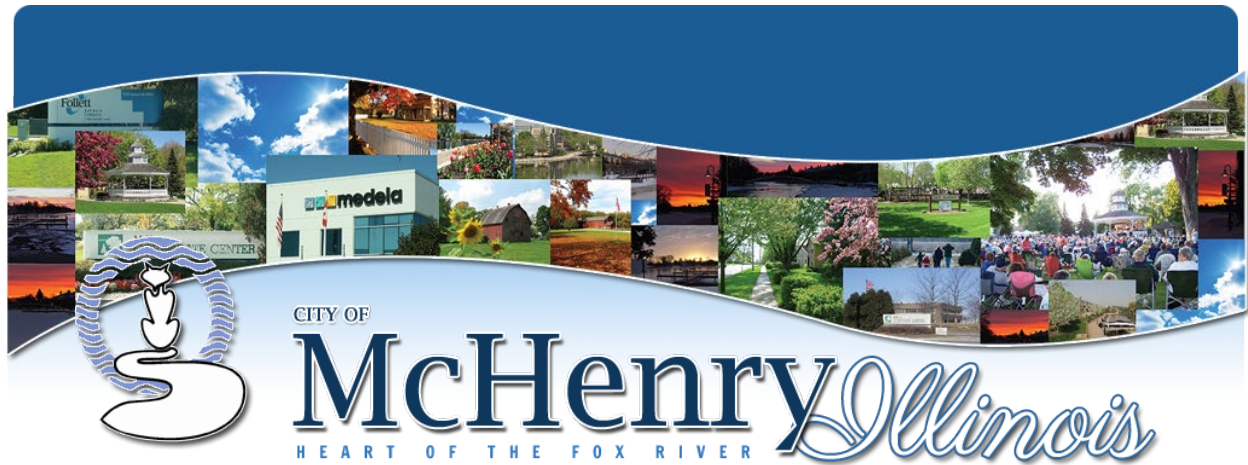
	A	B	O	Q	S	T	U	V	W	X
1	Information Technology - Fund Summary (Fund 620)									
2										
3	Account	Account	FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25	Variance	Variance
4	Number	Description	Actual	Actual	Actual	Budget	Estimated	Proposed	(\$)	(%)
5										
6	Beginning Fund Balance (Cash & Cash Equivalents)		226,346	390,786	433,004	466,953	466,953	556,327		
7										
8	REVENUES									
9	3200	Interest Earnings	35	64	1,295	3,000	1,819	2,000	(1,000)	-33.33%
10	3882	Miscellaneous Reimbursement	57,266	-	2,250	-	2,714	-	-	#DIV/0!
11	3970	Charges for Services	815,380	872,231	1,073,338	1,290,988	1,290,988	1,529,728	238,740	18.49%
12	3975	Transfer from General Fund	-	-	-	-	-	-	-	#DIV/0!
13	3978	Transfer from Water/Sewer Fund	-	-	-	-	-	-	-	#DIV/0!
14	TOTAL REVENUES		872,681	872,295	1,076,883	1,293,988	1,295,521	1,531,728	237,740	18.37%
15										
16	EXPENDITURES									
17	Salaries/Benefits									
18	4010	Salaries	158,902	160,214	221,138	269,845	274,986	279,738	9,893	3.67%
19	4050	Overtime - Regular	-	-	-	-	-	-	-	#DIV/0!
20	4310	Health Insurance	51,160	51,159	48,594	63,565	66,327	74,062	10,497	16.51%
21	4320	Dental Insurance	2,039	2,194	2,112	2,627	2,783	2,862	235	8.95%
22	4330	Life Insurance	81	114	152	249	151	153	(96)	-38.55%
23	4340	Vision Insurance	147	217	221	318	289	305	(13)	-4.09%
24	4410	FICA Medicare	11,122	11,398	15,648	20,643	19,276	21,400	757	3.67%
25	4420	IMRF Retirement	1,983	(21,664)	57,014	26,391	25,293	26,827	436	1.65%
26	4510	Uniform Allowance	896	815	787	1,500	622	1,500	-	0.00%
27	TOTAL SALARIES/BENEFITS		226,330	204,447	345,666	385,138	389,727	406,847	21,709	5.64%
28										
29	Contractual Services									
30	5110	Contractual	254,325	286,953	431,061	578,731	558,643	727,724	148,993	25.74%
31	5320	Telephone	45,334	44,580	46,717	50,000	42,143	58,500	8,500	17.00%
32	5410	Dues	300	300	300	600	300	600	-	0.00%
33	5420	Travel Expense	-	226	385	4,500	100	4,500	-	0.00%
34	5430	Training	45	7,395	125	8,000	125	8,000	-	0.00%
35	5440	Tuition Reimbursement	-	-	-	-	-	3,000	3,000	#DIV/0!
36	TOTAL CONTRACTUAL SERVICES		300,004	339,454	478,588	641,831	601,311	802,324	160,493	25.01%

	A	B	O	Q	S	T	U	V	W	X
1	Information Technology - Fund Summary (Fund 620)									
2										
3	Account	Account	FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25	Variance	Variance
4	Number	Description	Actual	Actual	Actual	Budget	Estimated	Proposed	(\$)	(%)
37										
38	Supplies									
39	6110	Materials and Supplies	9,087	5,643	4,906	29,950	22,913	22,125	(7,825)	-26.13%
40	6210	Office Supplies	785	1,996	2,113	2,500	778	3,200	700	28.00%
41	6270	Small Equipment	9,840	13,770	5,724	21,550	20,735	23,450	1,900	8.82%
42		TOTAL SUPPLIES	19,712	21,409	12,743	54,000	44,426	48,775	(5,225)	-9.68%
43										
44	Other									
45	9510	Depreciation	46,312	48,637	52,939	50,000	53,000	55,000	5,000	10.00%
46	9605	OPEB Expense	578	11,462	3,820	-	-	-	-	#DIV/0!
47	9606	OPEB Contributions	(705)	(2,425)	(2,275)	-	-	-	-	#DIV/0!
48	9920	Purchase of Services - Risk Management	6,857	6,857	8,726	10,683	10,683	10,683	-	0.00%
49		TOTAL OTHER	53,042	64,531	63,210	60,683	63,683	65,683	5,000	8.24%
50										
51	Capital Outlay									
52	8300	Capital - Equipment	25,569	225,350	106,965	228,500	160,000	261,100	32,600	14.27%
53		TOTAL CAPITAL OUTLAY	25,569	225,350	106,965	228,500	160,000	261,100	32,600	14.27%
54										
55		TOTAL EXPENDITURES	624,657	855,191	1,007,172	1,370,152	1,259,147	1,584,729	214,577	15.66%
56										
57		NET INCREASE/(DECREASE)	248,024	17,104	69,711	(76,164)	36,374	(53,001)		
58										
59	Ending Fund Balance (Cash & Cash Equivalents)		390,786	433,004	466,953	440,789	556,327	558,326		



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Fiduciary Funds



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Employee Flexible Spending Fund

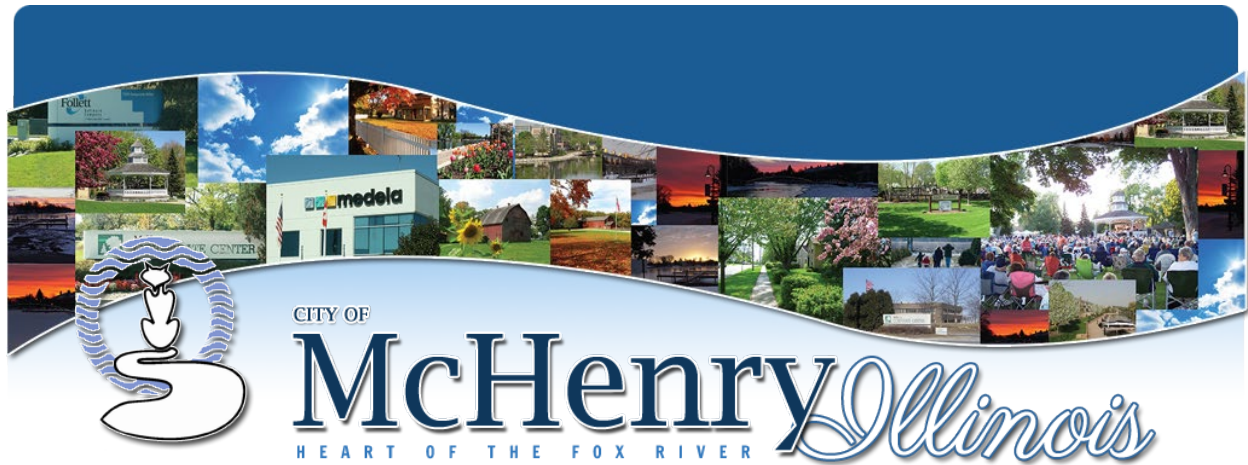
Employee Flexible Spending Fund – Overview

The Employee Flexible spending account is used to account for employee pre-tax medical spending accounts that are offered as a benefit to City employees.

Under the Internal Revenue Service (IRS) rules and regulations, employees can set aside money for certain medical benefits on a pre-tax basis. These benefits include medical expenses not covered under the employee's health insurance plan. When allowable medical costs are paid by the employee, the employee can be reimbursed from their flexible spending account. Depending on the tax bracket of the employee and the extent of utilization, an employee could potentially save several hundred dollars through medical and dependent care flexible spending deductions.



	A	B	O	Q	S	T	U	V	W	X
1	Employee Flex - Fund Summary (Fund 700)									
2										
3	Account	Account	FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25	Variance	Variance
4	Number	Description	Actual	Actual	Actual	Budget	Estimated	Proposed	(\$)	(%)
5										
6	Beginning Fund Balance		14,647	9,363	13,332	16,062	16,062	18,698		
7										
8	REVENUES									
9	3831	Employee Contributions	41,434	41,234	45,524	45,000	48,148	45,000	-	0.00%
10	3882	Reimbursement - Miscellaneous	48	147	731	-	-	-	-	#DIV/0!
11		TOTAL REVENUES	41,482	41,381	46,255	45,000	48,148	45,000	-	0.00%
12										
13	EXPENDITURES									
14	6940	Administrative Expenses	2,130	1,816	1,405	2,500	185	2,000	(500)	-20.00%
15	6965	Medical Reimbursements	44,636	35,596	42,121	42,500	45,327	43,000	500	1.18%
16	9999	Revenue/Expense Closing	(5,284)	3,969	2,730	-	2,636	-	-	#DIV/0!
17		TOTAL EXPENDITURES	41,482	41,381	46,256	45,000	48,148	45,000	-	0.00%
18										
19	Ending Fund Balance		9,363	13,332	16,062	16,062	18,698	18,698		



Fiscal Year 2024/2025
Annual Budget

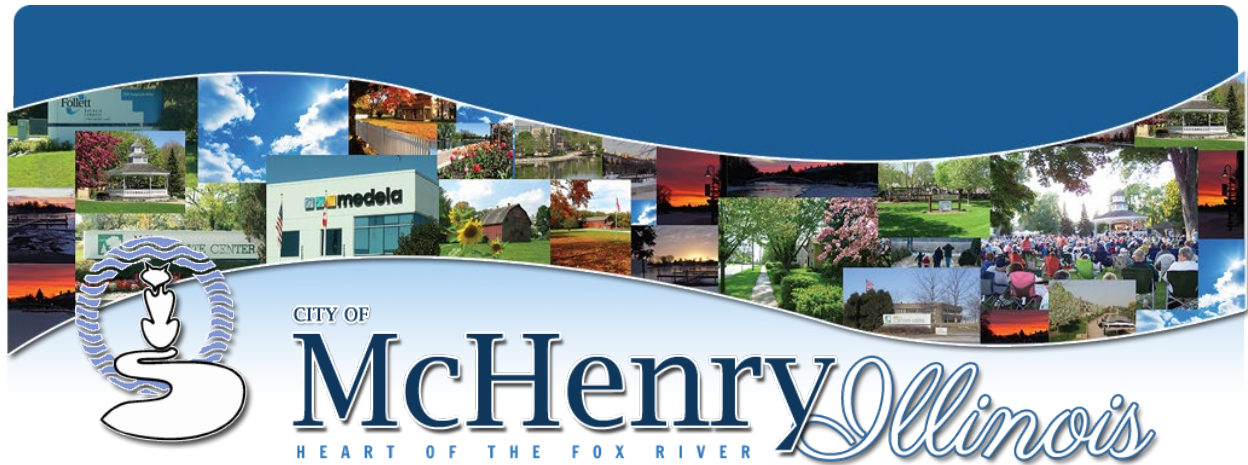
Development Escrow Fund

Development Escrow Fund – Overview

The Development Escrow Fund is a fiduciary fund used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, and other governments or funds. The Development Escrow Fund holds funds deposited by developers until such time as certain improvements are completed or in lieu of developer provided improvements. These funds are custodial in nature and do not involve measurement of results of operations.



	A	B	O	Q	S	T	U	V	W	X
1	Developmental Escrow - Fund Summary (Fund 720)									
2										
3	Account	Account	FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25	Variance	Variance
4	Number	Description	Actual	Actual	Actual	Budget	Estimated	Proposed	(\$)	(%)
5										
6	Beginning Fund Balance		6,830	6,830	6,830	6,854	6,854	6,878		
7										
8	REVENUES									
9	3210	Interest Earnings	-	1	24	-	24	-	-	#DIV/0!
10	3760	Received from Developers	-	-	-	-	-	-	-	#DIV/0!
11		TOTAL REVENUES	-	1	24	-	24		-	#DIV/0!
12										
13	EXPENDITURES									
14	6961	Miscellaneous Refunds	-	-	-	-	-	-	-	#DIV/0!
15	9942	Transfer to Capital Improvements Fund	-	-	-	-	-	-	-	#DIV/0!
16	9999	Revenue/Expense Closing	-	1	-	-	-	-	-	#DIV/0!
17		TOTAL EXPENDITURES	-	1	-	-	-	-	-	#DIV/0!
18										
19		NET INCREASE/(DECREASE)	-	-	24	-	24	-		
20										
21	Ending Fund Balance		6,830	6,830	6,854	6,854	6,878	6,878		



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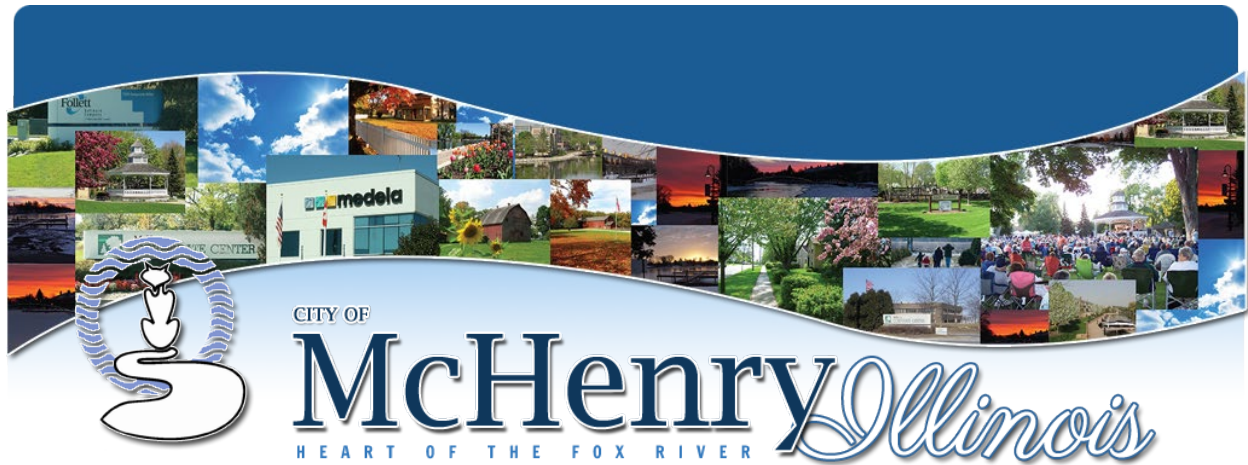
Retained Personnel Fund

Retained Personnel Fund – Overview

The Retained Personnel Fund is used to account for funds collected as reimbursement and expended for professional and technical services used to assist or advise the City in connection with land development. The City's retained personnel costs included engineering, legal, planning, and other technical professional matters. The City typically collects a deposit from property owners at the initiation of annexation, zoning, or other development proceedings that approximate the total retained personnel costs expected to be incurred.



	A	B	O	Q	S	T	U	V	W	X
1	Retained Personnel - Fund Summary (Fund 740)									
2										
3	Account	Account	FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25	Variance	Variance
4	Number	Description	Actual	Actual	Actual	Budget	Estimated	Proposed	(\$)	(%)
5										
6	Beginning Fund Balance		49,204	49,204	49,204	49,204	49,204	49,204		
7										
8	REVENUES									
9	3730	Engineering Fees	30,309	54,862	11,949	50,000	13,607	50,000	-	0.00%
10	3735	Legal Fees	-	21,097	17,242	15,000	9,508	15,000	-	0.00%
11	3740	Developer Miscellaneous Fees	-	4,725	-	8,000	-	8,000	-	0.00%
12	3750	Developer Refunds	-	-	5,382	2,000	-	2,000	-	0.00%
13		TOTAL REVENUES	30,309	80,684	34,573	75,000	23,115	75,000	-	0.00%
14										
15	EXPENDITURES									
16	5220	Engineering Fees	30,309	61,828	11,949	50,000	23,005	50,000	-	0.00%
17	5230	Legal Fees	-	18,342	17,242	15,000	-	15,000	-	0.00%
18	6960	Miscellaneous Fees	-	514	-	8,000	110	8,000	-	0.00%
19	6961	Miscellaneous Refunds	-	-	5,382	2,000	-	2,000	-	0.00%
20		TOTAL EXPENDITURES	30,309	80,684	34,573	75,000	23,115	75,000	-	0.00%
21										
22		NET INCREASE/(DECREASE)	-	-	-	-	-	-		
23										
24	Ending Fund Balance		49,204	49,204	49,204	49,204	49,204	49,204		



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Revolving Loan Fund

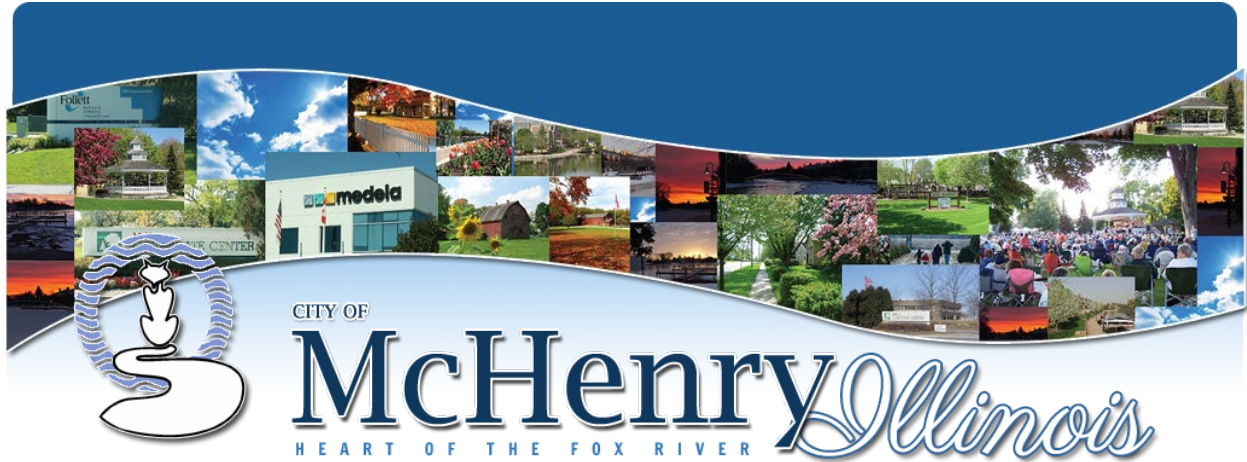
Revolving Loan Fund – Overview

The Revolving Loan Fund provides low interest loans to qualified existing and prospective businesses within the City of McHenry. The loan proceeds can be used to assist in the startup of a new business, expand an existing business, update existing facilities to make the business more competitive, or provide an incentive for established businesses to relocate to the City. The primary goal of the program is job creation and expansion of the sales and property tax bases.



The program requires loan applicants to complete a formal application that is then reviewed by City staff and the City Council. Terms are identified/negotiated, and a recommendation is provided to the full City Council for consideration. Of note, the Revolving Loan Fund itself does not have expenditures, as the loans are originated through the City's identified lender. Revenues are comprised of interest on the loans and interest income on available cash.

	A	B	O	Q	S	T	U	V	W	X
1	Revolving Loan - Fund Summary (Fund 750)									
2										
3	Account	Account	FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25	Variance	Variance
4	Number	Description	Actual	Actual	Actual	Budget	Estimated	Proposed	(\$)	(%)
5										
6	Beginning Fund Balance		277,748	301,017	301,385	302,408	302,408	303,388		
7										
8	REVENUES									
9	3210	Interest Earnings	11	32	961	1,000	980	1,000	-	0.00%
10	3210	Loan Interest	758	336	62	230	-	-	(230)	-100.00%
11	3975	Transfer General Fund	22,500	-	-	-	-	-	-	#DIV/0!
12	TOTAL REVENUES		23,269	368	1,023	1,230	980	1,000	(230)	-18.70%
13										
14	EXPENDITURES									
15	5110	Contractual Services	-	-	-	-	-	-	-	#DIV/0!
16	TOTAL EXPENDITURES		-	-	-	-	-	-	-	#DIV/0!
17										
18	NET INCREASE/(DECREASE)		23,269	368	1,023	1,230	980	1,000		
19										
20	Ending Fund Balance		301,017	301,385	302,408	303,638	303,388	304,388		



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Police Pension Fund

Police Pension Fund – Overview

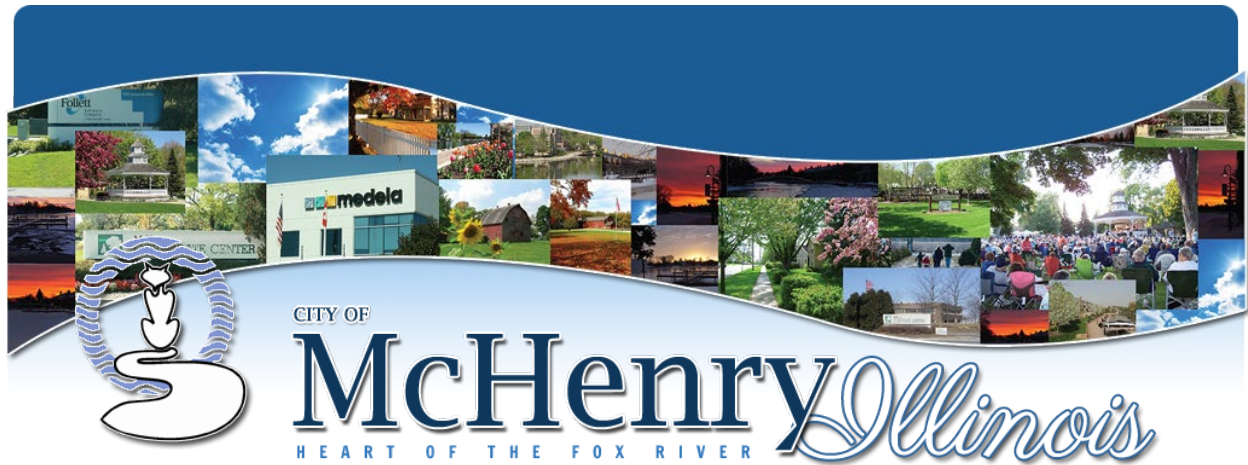


The Police Pension Fund accounts for retirement benefits for retired police officers and their beneficiaries through employer and employee contributions and investment earnings.

The primary purpose of this non-operating budgetary unit is to finance pensions for employees thorough employer and employee contributions combined with interest earnings on those contributions. These three revenue streams, if based on sound actuarial assumptions, should generate sufficient funds for employee retirement without placing undue burden on the employer or a risk to the pension due the employee. The City's pension plan is a defined benefit plan, meaning that regardless of investment performance, the plan is obligated to pay the defined benefit.

The Police Pension plan is administered by a board of trustees. The duties of the board are to control and manage the pension fund, to enforce the collection of contributions, to hear and determine applications for pensions, to authorize payment of pensions. Financial planning and investment management are now provided by the Illinois Police Officers' Pension Investment Fund (IPOPIF) staff and vendors. All investable assets of the Police Pension fund were transferred to IPOPIF, per the Illinois Pension Consolidation Act of 2019, in September of 2022. This act was created to allow for the pooling of assets into one larger investment fund to reduce costs through better negotiating power, access to investments that were closed to smaller local funds, and access to best-in-class investment managers at competitive pricing.

	A	B	O	Q	S	T	U	V	W	X
1	Police Pension - Fund Summary (Fund 760)									
2										
3	Account	Account	FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25	Variance	Variance
4	Number	Description	Actual	Actual	Actual	Budget	Estimated	Proposed	(\$)	(%)
5										
6	Beginning Fund Balance		27,655,974	61,710,978	56,638,040	55,718,518	55,718,518	59,692,236		
7										
8	REVENUES									
9	3210	Interest Earnings	1,199,824	3,503,502	1,326,285	1,700,000	377,985	400,000	(1,300,000)	-76.47%
10	3830	Employer Contributions	25,650,315	655,318	621,970	671,455	669,181	703,262	31,807	4.74%
11	3831	Employee Contributions	904,347	494,892	491,717	490,000	520,482	525,000	35,000	7.14%
12	3836	Gain/Loss on Sale	(94,810)	(824,298)	(5,542,682)	-	98,213	-	-	#DIV/0!
13	3837	Unrealized Gain/Loss	8,457,610	(6,303,419)	4,572,665	-	4,729,008	-	-	#DIV/0!
14	3839	Budget Stabilization Revenue	500,000	-	-	-	-	-	-	#DIV/0!
15	3882	Miscellaneous Reimbursement	-	493	16,531	-	-	-	-	#DIV/0!
16	TOTAL REVENUES		36,617,286	(2,473,512)	1,486,486	2,861,455	6,394,869	1,628,262	(1,233,193)	-43.10%
17										
18	EXPENDITURES									
19	4910	Pension Payments	1,678,791	1,768,422	1,807,854	1,832,678	1,885,732	2,056,026	223,348	12.19%
20	4920	Duty Disability Payments	259,310	291,764	343,378	347,500	347,647	351,622	4,122	1.19%
21	4930	Survivor Benefit Payments	210,606	210,606	70,933	108,177	108,176	108,177	-	0.00%
22	4940	Non-Duty Disability Payments	57,763	57,763	57,764	57,764	57,763	57,764	-	0.00%
23	4990	Contribution Refunds	234,629	100,133	-	-	-	-	-	#DIV/0!
24	5110	Contractual Services	117,233	164,888	121,879	100,000	17,508	25,000	(75,000)	-75.00%
25	5410	Dues	-	1,325	-	-	-	-	-	#DIV/0!
26	6940	Administrative Expenses	-	450	-	-	-	-	-	#DIV/0!
27	9923	Purchase of Service - Audit	3,950	4,075	4,200	4,325	4,325	4,450	125	2.89%
28	TOTAL EXPENDITURES		2,562,282	2,599,426	2,406,008	2,450,444	2,421,151	2,603,039	152,595	6.23%
29										
30	NET INCREASE/(DECREASE)		34,055,004	(5,072,938)	(919,522)	411,011	3,973,718	(974,777)		
31										
32	Ending Fund Balance		61,710,978	56,638,040	55,718,518	56,129,529	59,692,236	58,717,459		



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Supplemental Information

Financial Policies Overview

The following City financial policies, along with the approved Fund Balance and Reserve, Investment and Capital Improvement Program policies, establish the framework for McHenry's overall fiscal planning and management.

Operating Budget and Expense Policies

1. The City shall annually adopt a balanced budget where operating revenues are equal to, or exceed, operating expenditures in each fund.
2. Beginning fund balance should only be appropriated to the extent it supports non-recurring expenditures, replaces temporary declines in revenue, or is reasonably anticipated to be offset by an increase in revenue.
3. As part of the annual budget review process, the City will project General Fund revenues and expenditures for four years beyond the budget year and compare the projected balances to the fund balance policy. This will allow the City to identify potential problems early enough to correct them.
4. The City Council shall be provided monthly actual revenues and expenditures for all funds. Any departments or divisions projected to exceed their annual spending authority for the year shall work with the City Administrator to reduce expenses. This may include a deferral of hiring and major expenses for goods and services.

Revenue Policies

1. The City shall maintain a diversified and stable revenue system to the extent provided by law to insulate it from short-term fluctuations in any one revenue source.
2. The City will not budget one-time revenue sources to fund annual operating expenditures. Such revenues will fund non-recurring activities, such as capital projects and major capital equipment purchases.
3. Grant revenues shall be pursued to provide or enhance City services. However, recurring activities shall be initiated with grant funds only if the activity can be terminated in the event grant funds are discontinued or the activity should and can be funded within recurring City revenues.
4. All non-enterprise user fees and charges will be examined annually to determine the direct and indirect cost of service recovery rate. The acceptable recovery rate and any associated changes to user fees and charges will be approved by the City Council.
5. The City will set fees and user charges for the Water and Sewer funds at a level that fully supports the total direct and indirect costs of the activity. Indirect costs include the replacement of the capital assets of the fund.

Debt Management Policies

1. The City limits long-term debt to only those capital improvements that cannot be financed from current revenues and have an estimated useful life of at least ten years.
2. For General Obligation Debt, the City will maintain a debt to assessed valuation ratio that is 25% more stringent than the state debt limit.

Fund Balance and Reserve Policy

Overview

- The purpose of this policy is to establish the principles and parameters to which a Fund Balance target will be defined at the beginning of each budget period. This policy is established to provide financial stability, cash flow for operations, and the assurance that the City will be able to respond to emergencies with fiscal strength.
- In the event that unexpected situations may cause the City to fall below the minimum fund balance level, certain steps will be followed to correct the deficiency, as outlined in the section below titled “Fund Balance Parameters.”

Definitions

- **Fund Balance** – The difference between assets and liabilities in a Governmental Fund.
- **Net Position** – The amount remaining after subtracting total liabilities from total assets for Proprietary Funds.
- **Operating Expenditures** – Total expenditures minus capital and debt service.
- **Governmental Funds** – Are used to account for all or most of the City’s general activities, including the collection and disbursement of restricted or committed monies (special revenue funds), the funds restricted, committed or assigned for the acquisition or construction of major capital assets (capital projects fund), and the funds restricted, committed or assigned for the servicing of general long-term debt (debt service funds). The general fund is used to account for all activities of the general government not accounted for in some other fund.
 - **General Fund** – Accounts for all activities of the City not accounted for in another fund. The General Corporate Fund is used to account for most of the day-to-day operations of the City, which are financed from tax revenues and other general revenues. Nine (9) separate activities are accounted for within the General Fund including: Administration, Elected Officials, Community & Economic Development, Finance Department, Police Commission, Police Department, Public Works-Administration, Public Works-Streets, and Parks and Recreation.
 - **Special Revenue Funds** – These funds are utilized to account for revenues derived from specific sources which are usually required by law or regulation to be accounted for as separate funds. For the City of McHenry these funds include the following funds, with definitions provided:
 - **Tourism Fund** – The Tourism Fund is used for the purpose of financing tourism through promotion of the City. It is derived from a 5% occupancy tax on motel and hotel receipts.

- **Pageant Fund** – The purpose of the Pageant Fund is to account for revenues and expenditures used to conduct the annual Miss McHenry Pageant.
- **Band Fund** – The purpose of the Band Fund is to finance and account for expenditures incurred in the provision of summer concerts to promote culture and recreation to the community.
- **Civil Defense Fund** – The City Defense Fund is used to fund and account for activities related to the training of personnel and the purchase and maintenance of equipment to protect and defend the City from natural disasters or man-made environmental disasters through early warning and public notification systems.
- **Alarm Board Fund** – The purpose of this fund is to pay for the maintenance of radios, as well as the annual maintenance of the head-end equipment, in the City's dispatch center. Revenues are derived from the monitoring of business fire alarms, which are directly connected to the dispatch center.
- **Audit Fund** – The Audit Fund accounts for expenses incurred to complete the annual financial audit of the City.
- **Annexation Fund** – This fund tracks funds received from negotiated annexation agreements that are intended to be used for improvements to infrastructure or City facilities.
- **Motor Fuel Tax Fund** – The Motor Fuel Tax (MFT) Fund is to provide dedicated revenues from taxes on gasoline and diesel sales primarily to road maintenance and improvements.
- **Local Motor Fuel Tax Fund** – The purpose of this fund is to provide dedicated revenues from \$0.03 per gallon local tax on gasoline and diesel sales to fund contracted road resurfacing projects.
- **Developer Donation Fund** – The purpose of this fund is to account for donations collected from developers on behalf of the primary and secondary school districts, fire protection district, and the City's park system.
- **Tax Increment Finance Fund** – The Tax Increment Finance (TIF) Fund is utilized to capture the tax increment on property taxes generated through private investment within the downtown TIF District. These funds are then reinvested into this area to undertake public improvements and/or as incentivization to spur additional private investment.
- **Capital Projects Fund** – Capital Projects Fund is utilized to account for financial resources to be used for the acquisition or construction of capital facilities or other major fixed assets. The following funds are identified within the Capital Projects Fund:
 - **Recreation Center Construction Fund** – The purpose of this fund is to, first, account for revenues and expenditures related to the construction of the

recreation center facility; and, second, to account for capital expenditures specific to the completed recreation center facility.

- **Special Service Area #4A** – The SSA#4 Fund is utilized to account for revenues and expenses associated with annual debt service for the sewer project located in the Lakewood Road Subdivision.
- **Capital Maintenance & Replacement Fund** – The purpose of this fund is to provide dedicated revenues from electricity tax for the sole purpose of funding the maintenance and replacement of existing assets.
- **Capital Asset New Projects Fund** – The purpose of this fund is to provide dedicated revenues from gas tax for the sole purpose of funding new capital projects.
- **Capital Improvements Fund** – The purpose of the Capital Improvements Fund is to account for funds identified for the maintenance and construction of public infrastructure projects other than water and sewer utilities. This includes roads and public facility maintenance, improvements and/or construction.
- **Capital Equipment Fund** – The Capital Equipment Fund is utilized to track annual expenditures of equipment replacement (e.g., vehicles, computer equipment) as identified in the 5-Year Capital Improvement Program.
- **Debt Service Fund** – The Debt Service Fund accounts for bonded indebtedness incurred by the City's General Fund, including bond and interest payments.
- **Enterprise Funds** – Enterprise Funds are business-type funds utilized to account for operations and activities that are financed and operated in a manner similar to a private business enterprise, and where the cost of providing goods and services to the general public on a continuing basis is expected to be recovered primarily through user charges. The City has also established Enterprise Funds when it was advantageous to segregate revenues earned and expenses incurred for an operation for purposes of capital maintenance, public policy, management control, or accountability. The following funds comprise the City's Enterprise Funds:
 - **Water and Sewer Fund** – The Water and Sewer Fund funds the operations of the Water, Wastewater and Utility Division of the Department of Public Works whose functions are to provide a safe and reliable supply of high quality potable water and to protect public health and the environment by treating sewage to meet stringent environmental standards prior to discharge.
 - **Capital Development Fund** – This fund accounts for the construction, expansion and/or extension of water and wastewater systems to accommodate new development and growth in the community. Revenues are generated through capital development fees on new residential and non-residential development.

- **Utility Improvements Fund** – The Utility Improvements Fund is utilized for capital projects that improve or expand the capacity of the Water and Wastewater utilities.
- **Marina Operations Fund** – This Enterprise Fund is used to maintain a city-owned 60-slip marina on the Fox River.
- **Internal Service Funds** – Internal Service Funds are established to finance and account for services and/or commodities furnished by one department or agency to other departments or agencies of the city. The Internal Service Funds of the City are as follows:
 - **Employee Insurance Fund** – The purpose of this fund is to finance and account for expenditures incurred to provide health insurance benefits to employees.
 - **Risk Management Fund** – The Risk Management Fund accounts for all activity related to risk management and insurance costs (other than employee health insurance) including loss control, loss prevention, risk transfer, and risk assessment.
 - **Information Technology Fund** – The IT Fund facilitates the implementation of innovative, high quality technology-based services to each of the City's departments.
- **Fiduciary Funds** – These funds are used to account for resources held for the benefit of parties outside of the city. The Fiduciary Funds of the city include the following funds:
 - **Employee Flexible Spending Fund** – Accounts for employees' pre-tax medical spending accounts that are offered as a benefit to City employees.
 - **Development Escrow Fund** – This fund is used to segregate developer funds held by the City to ensure the completion of specific public improvements such as sidewalks and traffic signals.
 - **Retained Personnel Fund** – The Retained Personnel Fund accounts for funds collected as reimbursement and expended for professional and technical services used to assist or advise the City in connection with land development.
 - **Revolving Loan Fund** – This fund accounts for activity in the Revolving Loan Program, a low-interest program for businesses and industry with the goal of job creation.
 - **Police Pension Fund** – Accounts for retirement benefits for retired police officers and their beneficiaries through employer and employee contributions and investment earnings.

Governmental Fund Equity

- With the implementation of GASB 54, the fund balance structure for governmental funds changed as of the fiscal year ended April 30, 2012. Multiple fund balance classifications include: Non-Spendable, Restricted, and Unrestricted, with unrestricted being further broken down into: Committed, Assigned, and Unassigned.

- Expenses that can be attained from multiple fund classifications shall be used from the most to least restrictive fund. With the discretion of the Finance Director, and with the advice and consent of the Finance and Personnel Committee, a deviation can be made from this policy if it is in the best interest of the City of McHenry.
- Fund classifications are described by the following:
 - **Non-Spendable Fund Balance** – (1 of 2 conditions)
 - Amounts that are not in spendable form
 - Can never be spent (i.e., Inventory, Prepaid Rent)
 - Cannot currently be spent because of cash flow timing (i.e., Long-Term Receivables)
 - Amounts that are required to be maintained intact (i.e., principal of an endowment)
 - **Restricted**
 - Externally enforceable legal restrictions (i.e., grants, debt proceeds, tax levies)
 - **Unrestricted** (3 designations)
 - **Committed** – Amounts constrained for a specific purpose by a government using its highest level of decision-making authority
 - Must be committed prior to fiscal year-end, however, dollar amount can be decided at a later time.
 - Revenues reported within any given special revenue fund are considered “Committed” by the City Council in accordance with GASB Statement 54 and are intended to be used for the related purpose.
 - **Assigned** – Amounts constrained, for the intent to be used for a specific purpose by the City Administrator and Finance Director
 - Includes any remaining positive balances in governmental funds (other than the General Fund) that is not classified in any other fund balance category
 - A drawdown of the fund balance would be classified within this category
 - **Unassigned** – Remainder of the General Fund’s fund balance that is not classified in a previous category and amounts have not been expended in excess of resources available in other governmental funds

Proprietary (Enterprise/Internal Service) Fund Equity

- Proprietary funds include Enterprise and Internal Service Funds.
- Expenses that can be attained from multiple fund classifications shall be used from the most to least restrictive fund. With the discretion of the Finance Director, and with the advice and consent of the Finance and Personnel Committee, a lesser restrictive net asset classification can be used if they determine that it is in the best interest of the City.
- The net assets will be composed of three primary categories:
 - **Net Investment in Capital Assets** – That portion of a proprietary fund’s net assets that reflects the fund’s net investment in capital assets less any amount of outstanding debt related to the purchase/acquisition of said capital assets.

- Related debt, for this purpose, includes the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of capital assets of the Government.
- **Restricted Net Assets** – That portion of a proprietary fund's net assets that are subject to external enforceable legal restrictions (e.g., grantor, contributor and bond covenants).
- **Unrestricted Net Assets** – That portion of a proprietary fund's net assets that is neither restricted nor invested in capital assets (net of related debt).

Fund Balance Parameters (By Fund)

- It is the City's philosophy to support long-term financial strategies, where fiscal sustainability is its first priority, while also building funds for future growth. It is essential to maintain adequate levels of fund balance to mitigate current and future risks and to ensure stable tax levies. Credit rating agencies carefully monitor levels of fund balance to evaluate a city's creditworthiness.
- Revenues received within a given fund are specifically committed for its related purpose. Revenues reported within any fund may be modified from time to time through the annual budget process.
- The following parameters will be used as part of the budget process to establish targets for the following funds:
 - **General Fund** – The unrestricted fund balance target should be set at 120 days (4 months) of estimated operating expenditures including those expenditures reported in other Governmental Funds that receive annual operating transfers, with the exception of transfers intended to fund capital projects. If the unreserved fund balance falls below 120 days, a plan will be developed to return to the target balance. If the unreserved fund balance reaches a low of 90 days (3 months), the plan will be implemented to return the fund balance to the target within a reasonable amount of time. One-time revenues shall not be used to fund current operations.

This level of fund balance shall provide the capacity to:

- Offset unexpected downturns in elastic revenues due to fluctuations in the local, state and national economies or the loss of a major sales tax contributor(s);
- Offset negative fiscal changes brought about by action or legislation of another unit of government or agency;
- Ensure the continued, timely repayment of debt obligations that the City may have in the event of a financial downturn;
- Provide a sufficient cash flow for daily financial needs at all times; and,
- Provide a funding source for unanticipated expenditures or emergencies that may occur.

Funds in excess of the minimum may be considered for the funding of one-time, nonrecurring expenditures, assigned for future capital activities or used for the funding of other long-term obligations.

- **Tourism Fund** – No target is established for this fund. The expenditures in this fund are to be used for financing tourism through promotion of the City.
- **Pageant Fund** – No target is established for this fund.
- **Band Fund** – No target is established for this fund. There is an estimated yearly operating transfer provided by the General Fund to cover expenses.
- **Civil Defense Fund** – The unrestricted fund balance should be maintained at 120 days (4 months) of estimated operating expenditures. Additional fund balance needs to be retained to address long-term equipment replacement and or repair.
- **Alarm Board Fund** – The unrestricted fund balance should be maintained at 120 days (4 months) of estimated operating expenditures. Additional fund balance needs to be retained to address long-term equipment replacement.
- **Audit Fund** – No target is established for this fund. Any fund balance accumulated within this fund will be utilized to lower operating transfers from other funds or the property tax levy.
- **Annexation Fund** – The unrestricted fund balance should be maintained at sufficient levels to address the related annual debt service payments pledged by this fund and additional funding for capital projects.
- **Motor Fuel Tax Fund** – No target is established for this fund. The expenditures intended for the Motor Fuel Tax revenues must not exceed the amount of funds available from the State of Illinois Motor Fuel Tax Fund. These revenues should only be used for street improvements and repair, as allowed by the State of Illinois Law.
- **Developer Donation Fund** – The unrestricted fund balance should be maintained at sufficient levels to fund park related capital projects.
- **Tax Increment Finance Fund** – No target is established for this fund. All fund balance within this fund will go to pay for improvements completed within the TIF district.
- **Recreation Center Construction Fund** – The unrestricted fund balance should be maintained at 120 days (4 months) of estimated operating expenditures. Additional fund balance needs to be retained to address long-term equipment/furniture replacement or other unforeseen capital needs.
- **Special Service Area #4 (SSA#4)** – No fund balance is maintained in this fund, all revenues are transferred to the Utility Improvements Fund to cover project costs.
- **Capital Improvements Fund** – No target is established for this fund. The expenditures in this fund are to be used for retiring debt service and for capital

infrastructure expenditures. One-time revenues should be placed in this fund. However, the City will plan appropriately and maintain a sufficient reserve in order to meet the long-term capital planning, projected cash flow requirements, and infrastructure needs of the community.

- **Capital Equipment Fund** – No target is established for this fund. The expenditures in this fund are to be used for capital equipment expenditures.
- **Debt Service Fund** – No target is established for this fund. This fund is used only as a debt service fund.
- **Water and Sewer Fund** – The Water and Sewer Fund cash and investment balance should be maintained at a minimum level of 25%-35% of the previous year's operating expenses taking into account typical levels of expenditures required for capital outlays. Rates should be maintained at sufficient levels to meet the costs of water and sewer programs, fund depreciation, and build reserves for future capital needs. Water rates for consumers will be reviewed on an annual basis based on operating and capital needs. If the balances fall below the minimum, rates will be adjusted so as to gradually return to the minimum within a reasonable period of time. If balances exceed the minimum, the overage will be used to keep future rate increases lower or fund capital projects for the water/sewer systems.
- **Capital Development Fund** – No target is established for this fund. The expenditures in this fund are to be used for retiring debt service and for capital expenditures.
- **Utility Improvements Fund** – No target is established for this fund. The expenditures in this fund are to be used for capital infrastructure expenditures. One-time revenues should be placed in this fund. However, the City will plan appropriately and maintain a sufficient reserve in order to meet the long-term capital planning, projected cash flow requirements, and infrastructure needs of the community.
- **Marina Operations Fund** – No target is established for this fund. All fund balance within this fund will go to maintain the City owned marina.
- **Employee Insurance Fund** – No target is established for this fund. Any fund balance accumulated within this fund will be utilized to provide stability for the City's health insurance costs.
- **Risk Management Fund** – No target is established for this fund. Any fund balance accumulated within this fund will be utilized to provide stability for the City's risk management costs.
- **Information Technology Fund** – The unrestricted fund balance should be maintained at 120 days (4 months) of estimated operating expenditures. Additional fund balance needs to be retained to address capital expenditures.
- **Employee Flexible Spending Fund** – No fund balance is maintained within this fund. This fund is used only as an agency fund.

- **Development Escrow Fund** – No fund balance is maintained within this fund. This fund is used only as an agency fund.
- **Retained Personnel Fund** – No fund balance is maintained within this fund. This fund is used only as an agency fund.
- **Revolving Loan Fund** – No target is established for this fund. Any fund balance accumulated within this fund will be utilized to offer low interest loans to local businesses.
- **Police Pension Fund** – Fund balance targets will be determined through the Police Pension Board and the annual actuarial analysis.

Community Investment Program Financial Policy

1. The Community Investment Program (CIP) plan shall identify projects, their costs and the revenue sources and amounts needed to finance them.
2. The first year of the CIP program effectively becomes the capital projects budget within the operating budget for the year subject to the availability of adequate funds in the operating budget. Approval of the CIP does not guarantee that funds will be appropriated for the projects included in the first year of the CIP.
3. For General Obligation Debt, the City will maintain a debt to assessed value ratio that is 25% more stringent than the state debt limit (State limit is 8.625% of EAV; proposed limit would reduce to this ceiling to approximately 6.5% of EAV or \$25.5 million outstanding).
4. Bonds issued to finance capital projects shall be structured to coincide as closely as feasibly possible to the useful life of the project. By equitably distributing the costs of the project over time, those citizens benefiting from the project will share in the cost. In no instance shall the maturity exceed the useful life of the project.
5. The City will not use long-term debt for current operations.
6. Where feasible, the City shall investigate the use of all sources of revenue available before using local property tax funds for capital projects.
7. Where feasible, the City will pursue project financing mechanisms - such as special service areas, special assessments or other mechanisms - that target citizens receiving a disproportionate share of the project benefit.

Investment Policy

I. Policy

It is the policy of the City of McHenry to invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the City and conforming to all state and local statutes governing the investment of public funds.

II. Scope

This policy includes all funds governed by the Mayor and Council ("City Council").

III. General Objectives

The primary objectives, in priority order, of investment activities shall be safety, liquidity, and yield:

- A. **Safety.** Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk.
 - 1. **Credit Risk.** The City will minimize credit risk, the risk of loss due to the failure of the security issuer or backer, by:
 - (a) Limiting investments to the safest types of securities.
 - (b) Pre-qualifying the financial institutions, brokers/dealers, intermediaries, and advisers with which the City will do business.
 - (c) Diversifying the investment portfolio so that potential losses on individual securities will be minimized.
 - 2. **Interest Rate Risk.** The City will minimize the risk that the market value of securities in the portfolio will fall due to changes in general interest rates, by:
 - (a) Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity.
 - (b) Investing operating funds primarily in shorter-term securities, money market mutual funds, or similar investment pools.
- B. **Liquidity.** The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet

anticipated demands (static liquidity). Furthermore, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets (dynamic liquidity). A portion of the portfolio also may be placed in money market mutual funds or local government investment pools which offer same-day liquidity for short-term funds.

- C. Yield. The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. The core of investments are limited to relatively low risk securities as identified in this policy in anticipation of earning a fair return relative to the risk being assumed. Securities shall not be sold prior to maturity with the following exceptions:
1. A security with declining credit may be sold early to minimize loss of principal.
 2. A security swap would improve the quality, yield, or target duration in the portfolio.
 3. Liquidity needs of the portfolio require that the security be sold.

IV. Prudence

The standard of prudence to be used by investment officials shall be the “prudent person” standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security’s credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of the securities are carried out in accordance with the terms of this policy.

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

V. Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the City.

VI. Delegation of Authority

Authority to manage the investment program is granted to the City Treasurer or his designee, hereinafter referred to as Investment Officer. Responsibility for the operation of the investment program is hereby delegated to the Investment Officer, who shall act in accordance with established procedures and internal controls for the operation of the investment program consistent with this investment policy. Procedures should include references to: safekeeping, delivery vs. payment, investment accounting, repurchase agreements, wire transfer agreements, and collateral/depository agreements. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Investment Officer. The Investment Officer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

VII. Authorized Financial Dealers and Institutions

A list will be maintained of financial institutions authorized to provide investment services. In addition, a list also will be maintained of approved security broker/dealers selected by creditworthiness (e.g., a minimum capital requirement of \$10,000,000 and at least five years of operation). These may include “primary” dealers or regional dealers that qualify under Securities and Exchange Commission (SEC) Rule 15C3-1 (uniform net capital rule).

All financial institutions and broker/dealers who desire to become qualified for investment transactions must supply the following as appropriate:

- A. Audited financial statements.
- B. Proof of National Association of Securities Dealers (NASD) certification.
- C. Proof of state registration.
- D. Completed broker/dealer questionnaire.
- E. Certification of having read and understood and agreeing to comply with the City’s investment policy.

An annual review of the financial condition and registration of qualified financial institutions and broker/dealers will be conducted by the Investment Officer.

VIII. Suitable and Authorized Investments

The City may invest in any investment allowed for in the Illinois statutes regarding investment of public funds including but not limited to the following:

- A. U.S. government obligations, U.S. government agency obligations, and U.S. government instrumentality obligations, which have a liquid market with a readily determinable market value.

- B. Canadian government obligations (payable in local currency).
- C. Certificates of deposit and other evidences of deposit at financial institutions, bankers' acceptances, and commercial paper, rated in the highest tier (e.g., A-1, P-1, F-1, or D-1 or higher) by a nationally recognized rating agency.
- D. Investment-grade obligations of state, provincial and local governments and public authorities.
- E. Repurchase agreements only if the underlying purchased securities consist of government securities which are subject to the Government Securities Act of 1986 or as authorized in 30 ILCS 235/2(h)(1)-(11).
- F. Money market mutual funds regulated by the Securities and Exchange Commission and whose portfolios consist only of dollar-denominated securities.
- G. Local government investment pools, either state-administered or through joint powers statutes and other intergovernmental agreement legislation.

IX. Collateralization

Funds on deposit (checking accounts, certificates of deposit, etc.) in excess of FDIC limits must be secured by some form of collateral, witnessed by a written agreement and held at an independent – third party institution in the name of the City.

X. Safekeeping and Custody

All security transactions, including collateral for repurchase agreements, entered into by the City, shall be conducted on a delivery-versus-payment (DVP) basis. Securities will be held by an independent third-party custodian designated by the Investment Officer and evidenced by safekeeping receipts and a written custodial agreement.

XI. Diversification

The investments shall be diversified by:

- A. Limiting investments to avoid over concentration in securities from a specific issuer or business sector (excluding U.S. Treasury securities).
- B. Limiting investment in securities that have higher credit risks.
- C. Investing in securities with varying maturities.
- D. Continuously investing a portion of the portfolio in readily available funds such as local government investment pools (LGIPs), money market funds or overnight

repurchase agreements to ensure that appropriate liquidity is maintained in order to meet ongoing obligations.

XII. Maximum Maturities

To the extent possible, the City shall attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the City will not directly invest in securities maturing more than two years from the date of purchase or in accordance with state and local statutes and ordinances.

Reserve funds may be invested in securities exceeding two years if maturity of such investments is made to coincide as nearly as practicable with the expected use of the funds. The intent to invest in securities with longer maturities shall be disclosed to the corporate authorities.

XIII. Internal Controls

The Investment Officer is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits requires estimates and judgments by management.

Accordingly, the Investment Officer shall establish a process for an annual independent review by an external auditor to assure compliance with policies and procedures. The internal controls shall address the following points:

- A. Control of collusion.
- B. Separation of transaction authority from accounting and recordkeeping.
- C. Custodial safekeeping.
- D. Avoidance of physical delivery securities.
- E. Clear delegation of authority to subordinate staff members.
- F. Written confirmation of transactions for investments and wire transfers.
- G. Development of a wire transfer agreement with the lead bank and third-party custodian.

XIV. Performance Standards

The investment portfolio will be managed in accordance with the parameters specified within this policy. The portfolio should obtain a market average rate of return during a market/economic environment of stable interest rates. A series of appropriate benchmarks shall be established against which portfolio performance shall be compared on a regular basis.

XV. Reporting

The Investment Officer, or his designee, shall prepare an investment report at least quarterly, including a management summary that provides an analysis of the status of the current investment portfolio and transactions made over the last quarter. This management summary will be prepared in a manner which will allow the City to ascertain whether investment activities during the reporting period have conformed to the investment policy. The report should be provided to the Investment Officer, the legislative body, and any pool participants. The report will include the following:

- A. Listing of individual securities held at the end of the reporting period.
- B. Realized and unrealized gains or losses resulting from appreciation or depreciation by listing the cost and market value of securities over one-year duration that are not intended to be held until maturity.
- C. Average weighted yield to maturity of portfolio on investments as compared to applicable benchmarks.
- D. Listing of investment by maturity date.
- E. Percentage of the total portfolio which each type of investment represents.

XVI. Marking to Market

A statement of the market value of the portfolio shall be issued to the Mayor and City Council quarterly.

XVII. Exemption

Any investment currently held that does not meet the guidelines of this policy shall be exempted from the requirement of this policy. At maturity or liquidation, such monies shall be reinvested only as provided by this policy.

XVIII. Amendments

This policy shall be reviewed on an annual basis. The Investment Officer may implement changes in the investment policy after gaining approval from the Mayor and City Council for

the amendments. Any and all amendments to the investment policy shall be provided to the individual(s) charged with maintaining internal controls.

XIX. Investment Policy Adoption

The investment policy shall be adopted by the Mayor and City Council. The policy shall be reviewed on an annual basis by the Investment Officer and any modifications made thereto must be presented to the Mayor and City Council for approval.

Purchasing Policy and Procedures

A. General Rules, Regulations and Ethics

Purchasing of goods and services for the City of McHenry shall be in accordance with this Purchasing Policy, City Ordinances and applicable statutes of the State of Illinois. Items procured must represent the maximum economic benefit for each dollar spent. Purchases shall be of high quality and continued availability. Purchases shall be based on obtaining cost comparisons, quotations, or competitive bids. Purchases shall be based on obtaining better knowledge of methods and of commodities required to operate cost effectively. Local participation will be encouraged in the purchasing process. Consideration should be given to participate in cooperative purchasing efforts with other local government entities and in the State of Illinois Joint Purchasing Program whenever possible.

All personnel involved in the purchasing process shall conduct themselves with fairness and impartiality and demand the same of all vendors. Negotiations and discussions involving purchases shall be conducted in compliance with the Code of Ethics and Rules of Conduct in the City's Personnel Handbook. The purchasing process shall promote professionalism and be committed to the efficiencies of centralized purchasing.

B. Expenditure Approval Authority

The following table includes the personnel authorized to make purchases and the amount each are authorized to spend on items included in the annual fiscal year budget, as approved by the City Council:

Budgeted Amounts	Designated Employees*	Supervisors/Managers	Department Directors	Mayor, City Administrator or Finance Director
Less than \$750	X	X	X	X
Less than \$2,500		X	X	X
Less than \$10,000			X	X
Less than \$20,000				X

* Designated Employees:

- Executive Assistant/Deputy City Clerk
- Coordinators and Analysts
- Administrative Assistants (all departments)
- Public Works Maintenance Worker
- Public Works Operator
- Public Works Mechanic
- Parks & Recreation Maintenance Worker
- Public Works Project Engineer
- Community Development Plumbing Inspector
- Community Development Code Enforcement Officer
- Community Development Permit Technician

C. Purchasing Procedure for Budgeted Items

The following purchasing procedures apply to budgeted amounts, excluding architectural, surveying or engineering, legal, auditing, information technology or other professional services.

- For budgeted items from \$2,500.00 to \$9,999.99, three (3) cost comparisons shall be obtained prior to all purchases.
- For budgeted items from \$10,000.00 to \$19,999.99, three (3) written quotations shall be obtained prior to all purchases.
- For budgeted items \$20,000.00 and over, all purchases shall follow a competitive bidding process whereby bid specifications are developed, bids solicited, bids are received and evaluated by staff, and a recommendation is forwarded to the City Council for award/approval. The City Council reserves the right to waive the competitive bidding process upon the vote of 2/3 of the City Council members then holding office.

D. Purchasing Procedure for Non-budgeted Amounts

For all purchases that are not included in the annual fiscal year budget, a budget amendment request must be approved by the City Council prior to purchase, unless the actions are considered emergency in nature. Once approved, purchases may be made in accordance with the Expenditure Approval Authority set forth above.

E. Purchasing Procedure – Emergencies

For all purchases considered emergency in nature by the City Administrator or Mayor, such as threats to public health or safety, where immediate repairs to City property are required to protect or prevent against further loss or damage, or where immediate action is needed to prevent or minimize serious disruption to City services, competitive purchasing procedures, as directed by the Mayor or City Administrator under the circumstances, shall be used. The City Council shall be notified of the emergency circumstances and the expenditure amount and the item will be presented for formal approval or ratification at the next regular meeting of the City Council.

F. Change Orders

Change orders \$20,000.00 and over shall be brought before the City Council unless specifically authorized in the bid selection process. However, if a change order for any public works contract authorizes or necessitates any increase in the contract price that is fifty percent (50%) or more of the original contract price or that authorizes or necessitates any increase in the price of a subcontract under the contract that is fifty percent (50%) or more of the original subcontract price, then the portion of the contract that is covered by the change order must be resubmitted for bidding in the same manner for which the original contract was bid pursuant to the Public Works Contract Change Order Act, 50 ILCS 525.

Glossary of Terms

Accrual Basis of Accounting: A method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.

Activity: Specific or distinguishable type of work performed by a component of government for the purpose of accomplishing a function for which the government is responsible.

Appropriation: Legal authorization by the City Council to make expenditures and to incur obligations for specific purposes.

Assessed Valuation: A valuation set upon real estate or other property by a government as a basis for levying taxes.

Availability Criterion: Principle of the modified accrual basis of accounting according to which revenues may only be recognized when they are collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

Basis of Accounting: The timing of recognition, that is, when the effects of transactions or events should be recognized for financial reporting purposes. For example, the effects of transactions or events can be recognized on an accrual basis (that is, when the transactions or events take place), or on a cash basis (that is, when cash is received or paid).

Bond: A written promise to pay a specific sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity dates, together with periodic interest at a specified rate.

Budget: The financial plan for the operation of a program or organization, which includes an estimate of proposed expenditures for a given period, and the proposed means of financing those expenditures.

Budget Message: A general outline of the budget, which includes comments regarding the government's experience during the past period, its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

Budgetary Basis of Accounting: The method used to determine when revenues and expenditures are recognized for budgetary purposes.

Business-Type Activities: Activities of the City that are financed in whole, or in part, by fees charged to external parties for goods or services. These activities are accounted for as enterprise funds and include the Airport, Transit, Parking, Golf Course, Boat Harbor, Marina, Ambulance, Refuse Collection, Landfill, Transfer Station, Water Pollution Control, and Collection and Drainage Funds.

Capital Improvements Program: An annually updated plan or schedule of projected expenditures for public facilities and improvements which includes estimated project costs, sources of funding, and timing of work over a five-year period. For financial planning and general management, the program is presented as a plan of work and proposed expenditures and is the basis for appropriation requests and bond issues.

Capital Outlay: Fixed assets which have a value of \$300 or more and have a useful economic lifetime of more than one year.

Capital Projects Fund: Fund used to account for financial resources to be used *for* the acquisition or construction of major capital facilities.

Commodities: Supplies required by the municipality in order to perform the services to its citizens.

Community and Economic Development Function: Government function that provides for planning and development of the City including the social, physical and economic needs of the City. Activities included in this function are Planning, Zoning and Building Safety, Economic Development and the Municipal Housing Programs.

Contractual Services: Services other than employee services such as contractual arrangements and consultant services, which may be required by the municipality.

Culture and Recreation Function: This function promotes the general wellbeing of the City and encourages the fullest development of cultural and educational potentials of the citizens in the community. This function includes the activities of library, art center, parks and recreation, and cemetery.

Debt Service Fund: A fund established to account for the accumulation of resources for and the payment of general long-term debt, principal, and interest.

Depreciation: An appropriation is expended when a capital asset is acquired or constructed. By definition, a capital asset has a service life expected to extend over more than one fiscal period. The process of allocating the cost of a capital asset to the periods during which the asset is used is called depreciation.

Encumbrances: Obligations in the form of purchase orders, and/or contracts, which are chargeable to an appropriation and for which a part of the appropriation is reserved.

Enterprise Fund: A fund established to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of a governing body is that the cost of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges or where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Expenditures: The cost of goods received or services rendered for the government unit. For the City of McHenry, expenditures are charged against an appropriation when incurred, not when paid.

Fiscal Policy: The City of McHenry's policy with respect to taxes, spending and debt management as they relate to government services, programs, and capital investments.

Fiscal Year: A twelve-month period to which an annual operating budget applies.

Fringe Benefits: Benefits paid by the City of McHenry for social security, retirement, group health, life, dental and long-term disability insurance. It also includes costs for worker's compensation and unemployment.

Function: A group of related activities aimed at providing a major service or regulatory program for which a government is responsible.

Fund: The fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources together with all related liabilities and residual equity or balances and changes therein which are segregated for the purpose of carrying out specific activities or obtaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance: Funds remaining after the application of available revenues and resources to support expenditures for the fund.

General Fund: A fund used to account for all financial resources except those required to be accounted for in another fund.

General Government Function: Function that provides for the operation of the government and assures the general administration of the municipality. Activities included in this function are mayor and council, legal services, city administrator, human resources, wellness program, finance, computer operations, risk management, and buildings and grounds.

General Obligation Bonds: Bonds for the payment of which the full faith and credit of the issuing government are pledged. Goal: Broad statement of desired results for the city, department, and/or activity relating to the quality of services to be provided to the citizens of McHenry.

Governmental Funds: Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

Health and Social Services Function: Government function which provides for assistance to service agencies involved in providing health and social services in the community. For the City, this function includes the Economic Well-Being activity.

Intergovernmental Revenues: Revenue from other governments, primarily in the form of Federal and State grants, but may also be payments from other local governments.

Internal Service Fund: A fund used to account for the financing of goods and services provided by one department or agency to other departments or agencies of a government on a cost-reimbursement basis.

Legal Debt Margin: The excess of the amount of debt legally authorized over the amount of debt outstanding.

Level of Service: Generally used to define the existing or current services, programs and facilities provided by the government for its citizens. Level of service of any given activity may be increased, decreased, or remain the same depending upon the needs, alternatives, and available resources.

Levy: The total amount of taxes, special assessments, or service charges imposed by a government to support governmental activities.

Modified Accrual Basis of Accounting: Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

Objectives: Specific measurable achievements that an activity seeks to accomplish within a given time frame, which are directed to a particular goal. An objective should be stated in terms of results, not processes or activities. For the City of McHenry, departmental objectives are included in the department's budget request.

Ordinance: A formal legislative enactment by the governing body of a municipality.

Performance Measurement: Commonly used term for service efforts and accomplishments reporting.

Permanent Funds: A fiduciary fund type used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs.

Personal Services: Expenditures for salaries, wages, and related employee benefits for persons employed by the municipality.

Proprietary Funds: Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

Public Safety Function: Government function that provides for services to reduce the amount and effects of external harm to individuals and damage to property, and in general to promote an atmosphere of personal security from external events. Police, animal control, communications, fire, and civil defense activities are included in this function.

Public Works Function: Government function that provides for safe and well-maintained infrastructure for the City. Activities included in this function are public works administration, roadway maintenance, snow and ice control, street cleaning, traffic control and engineering.

Resolution: An order of a legislative body requiring less legal formality than an ordinance; additionally, it has less legal status.

Revenue: Income received by the City of McHenry to support the government's program of services to the citizens. Income includes such items as property tax, fees, user charges, grants and fines.

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 Funds: Funds used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Taxable Valuations: Valuations set upon real estate or other property by a government as the basis for levying taxes.

Taxes: Compulsory charges levied by government for the purpose of financing services performed for the common benefit. This does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments.

Trust and Agency Funds: Funds used to account for assets held by a government in a trustee or agent capacity for individuals, private organizations, other governments, and/or other finds.

BOARDS, COMMISSIONS, APPOINTMENTS

<u>Administration</u>	<u>Name</u>	<u>Expiration</u>
City Administrator	Suzanne Ostrovsky	04/30/25
Finance Director/City Treasurer	Carolyn Lynch	04/30/25
Public Works Director	Steve Wirch	04/30/25
Deputy City Clerk	Monte Johnson	04/30/25

Municipal Consulting Firms

Corporate Attorney	Zukowski, Rogers, Flood & McArdle	04/30/25
Labor Attorney	Ottosen, Britz, Kelly, Cooper & Gilbert, Ltd	04/30/25
Traffic Court Attorney	Zukowski, Rogers, Flood & McArdle	04/30/25
Administrative Adjudication Officer	Mollie Dahlin	04/30/25

Boards and Commissions

Planning and Zoning Commission (1-year term)	Andy Davis	04/30/25
	Dawn Bremer	04/30/25
	Terence Locke	04/30/25
	Stacy Rockweiler	04/30/25
	Mike Lehman	04/30/25
	Dan Gleason	04/30/25
	Bryan Riley	04/30/25

Landmark Commission 9 members, (3-year term)	Thomas Hillier (Chair)	04/30/27
	Marian Olson	04/30/27
	Marta Martin	04/30/27

Police Pension Board of Trustees (2-year term, 3 elected, 2 appointed)	James A Schmidt	04/30/26
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Emergency Services & Disaster (1-year term)	MTFPD Chief	04/20/25
	Police Commander	04/30/25
	Public Works Director	04/30/25
	Commercial Building Inspector	04/30/25

Ethics Commission (2-year term)	Susan Meyer	04/30/26
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Wayne Jett Jr, Mayor
City of McHenry
333 S Green St
McHenry, Illinois 60050
Phone: (815) 363-2108
www.cityofmchenry.org

AGENDA SUPPLEMENT

DATE: April 15, 2024
TO: McHenry City Council
FROM: Monte Johnson, Deputy City Clerk
RE: Liquor License Annual Renewal

Agenda Item Summary: Annual Renewal of City of McHenry Liquor Licenses effective May 1, 2024, through April 30, 2025.

Background: Pursuant to Title 4, Chapter 2, of the McHenry City Code, owners of establishments serving and/or selling alcoholic beverages located in the City limits shall annually renew their liquor licenses prior to the end of the current fiscal year on April 30, 2024.

Analysis: Attached is a list of all liquor licenses issued by the City that are presented for renewal.

Use this link to see a map view of all liquor and video gaming establishments:
<https://mchenry.maps.arcgis.com/apps/webappviewer/index.html?id=bb7325e838c84d0fa18cabc928f55b16>

Recommendation: A motion is recommended to approve FY 2024/25 liquor license renewals effective May 1, 2024, through April 30, 2025, as presented conditioned upon receipt of paperwork and payment of fees

The City of McHenry is dedicated to providing the citizens, businesses and visitors of McHenry with the highest quality of programs and services in a customer-oriented, efficient and fiscally responsible manner.

FY 24-25 Liquor License Renewals

Class A – Full Bar

License #	Business	Address
A-1	3 Queens	810 N Front St
A-2	31 North	217 N Front St
A-3	Addison's Steakhouse	335 Front St
A-4	After The Fox	1406 N Riverside Dr
A-5	Applebee's Neighborhood Bar & Grill	1700 N. Richmond Rd.
A-6	Big Fran's Boardwalk Gaming	3401 W. Elm Street
A-7	Bimbo's Restaurant	1318 N. Riverside Drive
A-8	Buddyz Pizza	1138 N. Green Street
A-9	Buffalo Wild Wings	3343 Shoppers Drive
A-10	SW Sales LLC	4005 W Kane Unit L
A-11	Annie's McHenry LLC	4117 W. Shamrock Lane
A-12	Chili's Grill & Bar	2409 N. Richmond Road
A-13	El Vado	929 N Front St
A-14	DC Cobbs McHenry	1204 N. Green Street
A-15	Toast and Roast	1250 N Green St
A-16	Green Peapod Restaurant	1225 N. Green Street
A-17	Hub Market	1210 N. Green Street
A-18	Jexal's Wing-Zeria	1260 N. Green Street
A-19	Liberty Club Of McHenry	1304 Park Street
A-20	Lucky Poker	700 N Front Street
A-21	Main Street Station	4005 W. Main Street
A-22	McHenry American Legion Post #491	1331 N. Riverside Drive
A-23	McHenry Brewing Co.	3425 Pearl Street
A-24	River Pearl LLC dba The Courthouse	1401 N Riverside Dr
A-25	Moe's On Main	3914 W. Main Street
A-26	My Place Bar & Grill	4621 W. Elm Street
A-27	Plum Garden Restaurant	3917 Main Street
A-28	Salerno's Pizzeria & R Bar	621 Ridgeview Drive
A-29	Smith's Central Garage	3315 Pearl Street

A-30	Tacos El Norte	4318 W. Elm Street
A-31	Ye Olde Corner Tap	3901 Main St
A-32	Gamblur LLC	1232 North Green Street
A-33	Old Bridge Tavern	1334 N. Riverside Drive
A-34	The Olive Garden Restaurant	3451 Shopper Drive
A-35	McHenry Country Club	820 N John St
A-36	Uprooted	2816 W. Route 120
A-37	VFW Veterans Club, Inc.	3002 W. Route 120
A-38	Vickie's Place	1211 N. River Road
A-39	Village Squire Of McHenry	4512 West Elm Street
A-40	The Vixen	1208 N Green
A-41	Whiskey Diablo	1325 Riverside
A-42	Bolgers	1259 N Green St
A-43	Shelly's McHenry LLC	4300 W Elm St
A-44	Bugsys	2314 W IL Route 120
A-45	Epic Foods LLC	2616 Schaid Ct
A-46	Cantaritto's Bar & Grill	1228 N Green
A-47	McHenry Steki	3918 Main St
A-48	Leona's Pizzeria	3102 W IL Route 120
A-49	Lighthouse Wines	1402 Riverside Dr, Unit 101

Class B – Table Service

B-1	Betty's Bistro	1771 North Richmond Road
B-2	Brunch Café	414 S. Route 31
B-3	Restaurante Hondureno Bustillo Matute LLC	4113 W Shamrock Ln
B-6	Green Street Café	1219 N. Green Street
B-8	Kim & Patty's Café	731 Ridgeview Drive
B-9	Laceys' Place	3515 Diamond Drive
B-10	Elsa's	341 Front Street
B-11	Meat & Potato Eatery	400 S. Rt. 31
B-12	Sakura	2302 N. Richmond Road
B-13	Stella's Place	1720 N. Richmond Road

B-14	Sushi King	2078 Richmond Road
B-16	The Patrooms Mexican Restaurant	4005 Kane St., Suite G
B-17	Windhill Pancake Parlor	3307 W Elm St
B-18	Don's Subs	323 Front St
B-20	La Trinidad Restaurant	4401 Elm St

Class C – Packaged

C-1	3110 Food Mart	3110 W Rt 120
C-2	Aldi	2226 N Richmond Road
C-3	Angelo's Fresh Market	4400 West Elm Street
C-4	Binny's Beverage Depot	4610 W Elm
C-5	Casey's	1901 N. Richmond Road
C-6	Bull Valley BP	5301 Bull Valley Road
C-7	CVS Pharmacy #10470	3900 West Elm Street
C-8	Family Food Mart	810 North Front Street
C-9	Gill Liquor	3702 West Elm Street
C-10	Pazo Oil, Inc	4608 W. Crystal Lake Road
C-11	Jewel Food Store	4222 W Elm St
C-12	La Huerta Carniceria	4605 West Elm Street
C-13	Heavenly Liquor and Tobacco	3012 W IL Route 120 Units A & B
C-14	Rahyl Petroleum	4713 W Elm St
C-15	Graham Enterprise	508 S Rt 31
C-16	McHenry Liquors, Inc.	1782 Richmond Road
C-17	Meijer Store #218	2253 Richmond Road
C-18	Midtown Food & Liquor	3808 West Elm Street
C-19	Osco Drug Store	4222 West Elm Street
C-20	Munson Ski & Marine	3112 W Lincoln Road

Class E – BYOA

E-1	Pink Nails	1226 N Green St
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Class G – Limited Service and Package

G-1 All Marines Retro Rentals

Class H – Limited Service

H-1 Twisted Limits Axe Throwing Lounge



Wayne Jett Jr, Mayor
City of McHenry
333 S Green St
McHenry, Illinois 60050
Phone: (815) 363-2108
www.cityofmchenry.org

AGENDA SUPPLEMENT

DATE: April 15, 2024
TO: McHenry City Council
FROM: Monte Johnson, Deputy Clerk
RE: Video Gaming License Annual Renewal

Agenda Item Summary: Annual Renewal of City of McHenry Video Gaming Licenses effective May 1, 2024, through April 30, 2025.

Background: Pursuant to Title 4, Chapter 6, of the McHenry City Code, owners of video gaming establishments located in the City limits shall annually renew their licenses prior to the end of the current fiscal year on April 30, 2024.

Analysis: Attached is a list of video gaming licenses issued by the City that are presented for renewal.

Use this link to see a map view of all liquor and video gaming establishments:
<https://mchenry.maps.arcgis.com/apps/webappviewer/index.html?id=bb7325e838c84d0fa18cabc928f55b16>

Recommendation: Motion to approve the FY 2024/25 video gaming license renewals effective May 1, 2024, through April 30, 2025, as presented conditioned upon receipt of paperwork and payment of fees.

The City of McHenry is dedicated to providing the citizens, businesses and visitors of McHenry with the highest quality of programs and services in a customer-oriented, efficient and fiscally responsible manner.

FY 24-25 Video Gaming Renewals

License #	Business	Licensed To	# Terminals
VG-01	Gamblur	Gamblur LLC	6
VG-02	Vickie's Place	R.V.V.J. LTD. d/b/a/ Vickie's Place	4
VG-03	McHenry Steki	McHenry Steki LLC	5
VG-04	Main Street Station	Trey and Tom Corp d/b/a Main Street Station	3
VG-05	Don's Subs	Don's Subs LLC	4
VG-06	After the Fox	After the Fox LTD	6
VG-07	SW Sales LLC	SW Sales, LLC	6
VG-08	VFW	VFW Veterans Club, Inc.	6
VG-09	Old Bridge Tavern	OBT, Inc dba Old Bridge Tavern	6
VG-10	My Place Bar & Grill	Venus Inc dba My Place Bar and Grill	6
VG-11	Annie's	Annie's McHenry LLC	6
VG-12	Salerno's	Salerno's McHenry, Inc. d/b/a Salerno's Pizzeria & R Bar	6
VG-13	Village Squire	Village Squire of McHenry, Inc.	6
VG-14	Windhill Pancake Parlor	4 Eggs Hospitality LLC	6
VG-15	Plum Garden	Plum Garden LLC	6
VG-16	Stella's	Stella's McHenry Plaza, LLC dba Stella's Place	6
VG-17	Green Street Café	Green Street Café	4

VG-18	Bimbo's	SOHCRA, Inc. dba Bimbo's Restaurant	4
VG-19	Big Fran's	I.M. Stein, Inc. d/b/a/ Big Fran's Boardwalk Gaming	6
VG-20	DC Cobbs	McHenry Cobbs Inc. d/b/a DC Cobbs	5
VG-21	Betty's Bistro	Blackhawk Restaurant Group LLC Series McHenryG dba Betty's Bistro	6
VG-22	Lucky Poker	Cl Quick Stop of Belvidere, Inc. d/b/a Lucky Poker	6
VG-23	Liberty Club - PLAV	Liberty Club NFP	4
VG-24	Corned Beef Factory	Shelly's McHenry LLC	6
VG-25	Patroons	Patroons Mexican Restaurant	6
VG-26	Meat & Potato Eatery	Dining Solutions, Inc d/b/a Meat & Potato Eatery	6
VG-27	El Vado	El Vado Mexican Restaurant	6
VG-28	Ye Olde Corner Tap	Ye Olde Corner Tap	3
VG-29	Moe's on Main	I.M. Stein, Inc. d/b/a Moe's On Main	6
VG-30	Uprooted	EMDK Venture, LLC d/b/a/ Uprooted	6
VG-31	Elsa's	Northern Café IV LLC dba Elsa's	6
VG-32	3 Queens	3 Queens Inc	6
VG-33	Lacey's Place	Lacey's Place	6
VG-34	Addison's Steakhouse	Addison's Steakhouse, LLC	3
VG-35	Epic Deli	Epic Foods LLC	6
VG-36	Bugsy's	Northern Club 2314, Inc.	6

VG-37	Hub Market	Hub Market	4
VG-38	Buddyz	Wade's Wave Inc. d/b/a/ Buddyz Pizza	6
VG-39	Jexal's	Jexal's Inc.	6
VG-40	American Legion	American Legion Post #491	6
VG-41	McHenry Country Club	McHenry Country Club, Inc	5
VG-42	Courthouse	River Pearl LLC dba The Courthouse	6
VG-43	Vixen	The Vixen	3
VG-44	Whiskey Diablo	1325 Riverside Inc, dba Whiskey Diablo	6
VG-45	Bolgers	Bolgers	5
VG-46	Leona's Pizzeria	Leona's Pizzeria Express of McHenry LLC	6
VG-47	Toast and Roast	Toast and Roast McHenry Corp	6
VG-48	Thorntons Store 344	Thorntons Store 344	5



Monte Johnson
Deputy City Clerk
333 S Green Street
McHenry, Illinois 60050
Phone: (815) 363-2100
Fax: (815) 363-2119
mjohnson@cityofmchenry.org

CONSENT AGENDA ITEM

DATE: April 15, 2024
TO: Mayor and City Council
FROM: Monte Johnson
RE: PLAV Request for Street Closure on August 4, 2024

AGENDA ITEM SUMMARY:

The purpose of this agenda item is for the consideration of a request for the Closure of Park Street between 1304/1309 Park Street to Elm Street by the Liberty Club, NFP.

BACKGROUND/ANALYSIS:

Each year the Liberty Club, NFP (PLAV) holds a celebration where a portion of Park Street is closed. The City has granted this use in previous years and there have been no issues with the closure. This request is being made this year for Sunday, August 4, between the hours of noon and 6 p.m.

As in previous years, no City services are needed except for the provision of barricades to block the street. The PLAV will be required to notify those addresses located on Park Street and coordinate ingress/egress with them, if needed.

RECOMMENDATION:

Therefore, if Council concurs, it is recommended that Park Street, from 1304/1309 Park Street to Elm Street, be closed between 12:00 p.m. and 6:00 p.m. on Sunday, August 4, 2024 for use by the Liberty Club, NFP (PLAV).



Department of Community Development
McHenry Municipal Center
333 Green Street
McHenry, Illinois 60050
Phone: (815) 363-2170
www.cityofmchenry.org

CONSENT AGENDA SUPPLEMENT

TO: Mayor and City Council

FROM: Ross Polerecky, Community Development Director

FOR: April 15th, 2024 Regular City Council Meeting

RE: Intergovernmental Agreement for building inspection services.

ATT: Agreement to perform building inspection services to the Village of Prairie Grove.

Agenda Item Summary: Staff is looking for an approval of an intergovernmental agreement with the Village of Prairie Grove for plan review and building inspection services.

Background: Staff started performing plan review and building inspection services for the Village of Prairie Grove in January of 2014. The City of McHenry bills Prairie Grove for hourly services which equates to roughly 10k a year. This agreement will bill hourly but has a minimum payment of 35k a year with the balance of services paid in the fourth quarter of the year. This agreement will be analyzed and renewed on an annual basis.

If the City Council concurs it is recommended that council approves the attached Intergovernmental Agreement with the Village of Prairie Grove for plan review and building inspection services.

**INTERGOVERNMENTAL AGREEMENT BETWEEN THE
VILLAGE OF PRAIRIE GROVE AND
CITY OF McHENRY FOR BUILDING CODE INSPECTIONS AND PLAN REVIEW
SERVICES**

THIS AGREEMENT is entered into by and between the Village of Prairie Grove (“Prairie Grove”) and City of McHenry (“McHenry”), both in McHenry County, State of Illinois.

Whereas, Prairie Grove and McHenry desire to execute this Intergovernmental Agreement for McHenry to provide Building Code Inspection services to Prairie Grove for Fiscal Year 2024-25, beginning on May 1, 2024 and ending on April 30, 2025, and believe it to be beneficial for the residents of Prairie Grove and McHenry.

NOW, THEREFORE, in consideration of the mutual promises contained herein and other good and valuable consideration, the sufficiency and adequacy of which is hereby acknowledged as being received, Prairie Grove, agree as follows:

1. McHenry agrees to provide agreed upon building code inspection and plan review services to Prairie Grove for Fiscal Year 2024-25, beginning on May 1, 2024 and ending on April 30, 2025.

2. Prairie Grove agrees to pay McHenry a minimum total of \$35,000 for this service. McHenry shall invoice Prairie Grove monthly for its costs of providing the services hereunder and Prairie Grove shall pay the invoice received within 30 days of receipt. If the total annual cost incurred by McHenry is less than \$35,000, its last monthly invoice shall reflect the difference between costs incurred by McHenry and \$35,000. If McHenry’s costs exceed \$35,000 before April 30, 2025, Prairie Grove shall pay those costs as invoice by McHenry.

3. Both parties shall maintain in place existing insurance policy coverages. Evidence of compliance with this requirement shall be provided upon the request of either party.

4. This Agreement may be earlier terminated by either party by giving at least 45 days’ written notice in advance to the non-terminating party and payment by the Village shall be pro-rated through the date of termination.

Village of Prairie Grove

David F. Underwood, Village President Date

City of McHenry

Wayne, Jett, Mayor Date



Office of the Chief of Police
John R. Birk
McHenry Municipal Center
333 Green Street
McHenry, Illinois 60050
Phone: (815) 363-2200
Fax: (815) 363-2149
www.cityofmchenry.org

CONSENT AGENDA SUPPLEMENT

TO: Mayor and City Council
FROM: John R. Birk, Chief of Police
FOR: April 15, 2024 Regular City Council meeting
RE: **Approval of Information Technology Software/Services Subscription Renewals**
ATT: Copy of Invoices and Terms & Conditions (TKB, In-Time, Tyler, ThinkGard & DACRA)

Agenda Item Summary:

Staff is seeking City Council's authorization to renew multiple information technology subscriptions for services / software platforms for FY 24/25. Staff is present to answer any questions Council may have.

Background:

The City's Information Technology Division operates annually through the use of outside professional information technology services. The following list of subscriptions/service agreements that are due for renewal between May and August of FY 24/25.

1. TKB Associates (Laserfiche) - Annual software subscription June 16, 2024 – June 15, 2025
Invoice: \$37,662.00
Description: Laserfiche is the City's digital document provider for the creation, storage and use of all City digital documentation.
2. Tyler Technologies - Annual software subscription May 1, 2024 – April 30, 2025
Invoice: \$33,816.32
Description: Tyler Technologies is the City's financial software platform utilized to manage the finance function of the City.
3. In-Time – Annual software subscription May 1, 2024 – April 30, 2025
Invoice: \$23,322.00
Description: In-Time is the City's scheduling software utilized to schedule and track all employees' hours of work and use of benefit time.

4. ThinkGard Total Data Security:

- a. Cisco Duo 2FA / AMP Endpoint Protection / Email Security-Filtering – Three-year renewal from July 2024 through July 2027. Full three-year pricing due at renewal.

Invoice: \$71,317.20

Description:

- Cisco Duo 2FA is the City's dual-authentication platform utilized to protect organizational logins to our network.
- Cisco AMP Endpoint Protection is the City's Antivirus Software Platform.
- Cisco Email Security/Filtering is the City's software utilized to provide protection and filtering of our email system.

- b. ThinkGard Backup Service Appliance - Three-year renewal from May 2024 through May 2027, paid annually.

Invoice: \$38,146.00

Description: The backup service appliance is the platform utilized to back up the City's main server infrastructure to a secondary site. Included in this new three-year term is new hardware at no cost and three years of support and service.

- c. ThinkGard: CyberGard Support Services – Three-year Professional services subscription from August 2024 through August 2027.

Invoice: \$22,821.60, paid annually.

Description: This is the support and maintenance fee associated with the maintenance and management of the ThinkGard Cisco product suite.

5. Dacra - Annual software subscription May 1, 2024 – April 30, 2025

Invoice: \$21,600.00

Description: Dacra is the City's adjudication and ticketing software used by the Police Department, Community Development Department and Finance Department.

Analysis:

All of the above software platforms and information technology professional services are critical to the continued safe operation of the City's information technology platform and infrastructure. IT staff has reviewed all proposed renewals and has recommended approval to renew all subscriptions as presented.

Staff is seeking Council's authorization to approve the payment of all invoices associated with the above listed information technology companies and authorize the Mayor to sign all related terms and condition documents associated with these renewals.

Recommendation:

If Council concurs, then it is recommended authorization be provided for (1) the Mayor to sign three-year renewal terms and condition agreements for In-Time, and ThinkGard and (2) approve IT professional services subscription renewals for FY 24/25, for In-Time, TKB Associates, Tyler Technologies, ThinkGard and DACRA for a total amount not to exceed \$248,685.12.



TKB Associates, Inc.

9459 Enterprise Drive
Mokena, IL 60448

Invoice

Date	Invoice #
03/18/2024	15283

Bill To
City of McHenry Aaron Greve 333 S. Green St. McHenry, IL 60050

Ship To
City of McHenry Aaron Greve 333 S. Green St. McHenry, IL 60050

P.O. No.	Terms	Rep	Via
		JB	UPS

Quantity	Item Code	Description	Price Each	Amount
		Renewal for your Self-Hosted Subscription 150 Business User Site License. The subscription will expire 06/15/2024 Terms: This has a 3 year contract agreement and will have a 3% YOY increase applied Year 1 subscription of \$35,500 minus SOD discount of \$6,500 = Year 1 at \$29,000.00 - 2022 Year 2 would be \$36,565.00 - 2023 Year 3 would be \$37,662.00 - 2024		
1	JSENF3B - S...	JSENF3B - Laserfiche Self-Hosted Subscription Business User Annual Subscription Fee (150 Business Users)	37,472.75	37,472.75T
5	JSCX1P	JSCX1P - Laserfiche Scan Connect Annual Subscription Fee Total Investment	37.85	189.25 37,662.00
		Self-Hosted Subscription Site License to Include the Following: 150 Business Users Import Agent Advanced Audit Trail Full SQL Support Laserfiche Forms, Laserfiche Connector, Laserfiche Workflow, SDK 10 - Quick Fields Complete w/ Agent Unlimited Web Public Portal, Forms Portal Replica Site License for Testing		

It's been a pleasure working with you!		Subtotal	\$37,662.00
Please visit our Web Site at www.tkbassociates.com		Sales Tax (0.0%)	\$0.00
		Total	\$37,662.00

Phone #	Fax #
708-478-4100	708-478-4167



Remittance:
Tyler Technologies, Inc
(FEIN 75-2303920)
P.O. Box 203556
Dallas, TX 75320-3556

Invoice

Invoice No	Date	Page
025-457428	04/01/2024	1 of 2

Questions:
Tyler Technologies - Local Government
Phone: 1-800-772-2260 Press 2, then 2
Email: ar@tylertech.com



Bill To: CITY OF MCHENRY
333 SOUTH GREEN STREET
MCHENRY, IL60050

Ship To: CITY OF MCHENRY
333 SOUTH GREEN STREET
MCHENRY, IL60050

Cust No.-BillTo-ShipTo	Ord No	PO Number	Currency	Terms	Due Date
43826 - MAIN - MAIN	0		USD	NET30	05/01/2024

Date	Description	Units	Rate	Extended Price
Contract No.: McHenry, City of				
	ESS Time & Attendance (Number of FTE Employees) - Maintenance	1	0.00	0.00
	Cycle: Start: 01/May/2024, End: 30/Apr/2025			
	Employee Self Service (number of FTE Employees) - Maintenance	1	0.00	0.00
	Cycle: Start: 01/May/2024, End: 30/Apr/2025			
	PCI Service Fee (Per Device)	1	180.00	180.00
	Cycle: Start: 01/May/2024, End: 30/Apr/2025			
	PCI Service Fee (Per Device)	1	180.00	180.00
	Cycle: Start: 01/May/2024, End: 30/Apr/2025			
	Content Manager Annual Fees	1		\$0.00
	Tyler Content Manager Standard Edition -TCM SE - Maintenance			
	ERP Pro Document Management Annual Fees	1		\$2,542.96
	Incode Content/Document Management Suite - Maintenance			
	Laserfiche Output Channel - Maintenance			
	Standard Forms Package - Maintenance			
	Output Director - Existing Customers -Maintenance			
	ERP Pro Financials Annual Fees	1		\$12,236.96
	Incode Personnel Management Suite Maintenance			
	Incode Financial Suite - Maintenance			
	Incode Personnel Management Suite Maintenance			
	Payroll - Electronic Time Clock Interface (Generic) - Maintenance			
	Purchasing - Maintenance			
	GASB MSDE Module w/ Adjustments & Reporting			
	Project Accounting - Maintenance			
	Positive Pay - Maintenance			
	Core Financials - Maintenance			
	Personnel Management - Maintenance			
	Personnel Management Consulting Service - Maintenance			
	Misc. Accounts Receivable - Maintenance			
	Tax LEIN Proces and File Export - Maintenance			
	ERP Pro Utilities Annual Fees	1		\$12,600.04
	Incode Customer Relationship Suite - Maintenance			
	Incode Customer Relationship Suite - Utility Meter-Reading Interface- Maintenance			
	Utility Handheld Meter-Reader Interface - Maintenance			
	Credit Card Processing via Authorize.Net - Maintenance			
	Cashiering - Maintenance			
	INCODE Address Verification with Presort - Maintenance			

RECEIVED

MAR 25 2024

CITY OF MCHENRY



Remittance:
Tyler Technologies, Inc
(FEIN 75-2303920)
P.O. Box 203556
Dallas, TX 75320-3556

Invoice

Invoice No	Date	Page
025-457428	04/01/2024	2 of 2

Questions:
Tyler Technologies - Local Government
Phone: 1-800-772-2260 Press 2, then 2
Email: ar@tylertech.com

Bill To: CITY OF MCHENRY
333 SOUTH GREEN STREET
MCHENRY, IL60050

Ship To: CITY OF MCHENRY
333 SOUTH GREEN STREET
MCHENRY, IL60050

Cust No.-BillTo-ShipTo	Ord No	PO Number	Currency	Terms	Due Date
43826 - MAIN - MAIN	190874		USD	NET30	05/01/2024

Date	Description	Units	Rate	Extended Price
	Utility Handheld Meter-Reader Interface - Maintenance			
	Utility CIS System - Maintenance			
	Collections - Maintenance			
	Municipal Justice Annual Fees	1		\$4,622.68
	Incode Court Case Management Suite			
	Court Incode Web Services/ API - Maintenance			
	Incode Scheduling - Maintenance			
	GIS/ Street Index Import - Maintenance			
	Criminal Court Case Management - Maintenance			
	Collection Agency Export Interface - Maintenance			
	Online Search - Maintenance			
	Third Party System Software	1		\$553.68
	System Software - Maintenance			
	Tyler University	1		\$900.00
	Tyler U			

****ATTENTION****

Order your checks and forms from
Tyler Business Forms at 877-749-2090 or
tylerbusinessforms.com to guarantee
100% compliance with your software.

Subtotal	33,816.32
Sales Tax	\$0.00
Invoice Total	33,816.32



Renewal Proposal and License Increase for the City of McHenry

Cloud Hosted Scheduling and
Workforce Management

Prepared by: Emily Kelvin – Davies
Customer Success
Manager
1-877-603-2830 x 1012
ekelvin-davies@intime.com

Date Issued: 03/14/2024

InTime Solution Pricing

Annual Subscription For: ***150 Full-Time Employees**
****83 Part-Time Employees**

*Employee Licensing Fee for Full-Time (\$84/emp/year)	\$12,600/year
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- Scheduling & Timekeeping Modules

Shift Bidding Module for Police Department Branch at 80 employees (\$18/emp/year)	\$1,440/year
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Secure Cloud Hosting Fee	\$1,800/year
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Payroll Module Maintenance Fee	\$3,000/year
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**Employee License Fee Part-Time/Seasonal Scheduling & Timekeeping Modules (\$54/emp/year)	\$4,482/year
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Annual subscription fees:	\$23,322/year
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Term Dates: May 1st, 2024 to April 30th, 2025

Notes

1. All prices are in USD.
2. This proposal is valid for 45 days.
3. Fees are exclusive of any and all applicable taxes and duties, including withholding taxes.
4. Payment for the subscription fee and for professional services (if any) are net thirty (30) days from date of invoice.
5. InTime's Terms and Conditions are attached to this proposal.
6. Invoicing schedule is per the following:

Subscription Fee: Upon contract signing and annually on contract date anniversary

Services and Training: On contract date

Acceptance of Terms

To indicate acceptance of the terms of this proposal, either issue InTime a purchase order referencing this proposal for the amounts indicated or sign the document on the spaces indicated below.

Both parties have read and agreed to the terms and conditions of this proposal:

**Customer Organization
Name**

Authorized Signature

Date

InTime Services Inc.

Vendor Name

Authorized Signature

Date

City of McHenry, IL - Cisco Product Renew Budget - 3 Year

Quote created: February 29, 2024 Reference: 20240229-210238512

City of McHenry, IL
333 S. Green Street
McHenry, Illinois 60050
United States

Aaron Greve
agreve@cityofmchenry.org
8153632216

Comments

Budget Numbers

*** Cisco Pricing Subject to Change ***

Jeremy Currie - "Technology Alignment Manager" ThinkGard, LLC



Products & Services

Item & Description	SKU	Quantity	Unit Price	Total
Cisco Duo Advantage edition (formerly Access)	DUO- ADVANTAGE	185	\$216.00 / 3 years	\$31,895.85 / 3 years after \$8,064.15 discount
MFR Part #: DUO-ADVANTAGE 1 Year of Service				

Item & Description	SKU	Quantity	Unit Price	Total
Cisco Advanced Malware Protection (AMP) PREMIER (3 Years)	AMP4E-PRE-CL-LIC	200	\$252.08 / 3 years	\$24,416.00 / 3 years after \$26,000.00 discount
Cisco Systems:CISO SECURE EMAIL CLOUD ESS INBOUND+MALWARE DEFENSE & ANYL CES-ESS-LIC 1 Year of Service	3M8453	185	\$111.60 / 3 years	\$10,078.80 / 3 years after \$10,567.20 discount
Cisco Systems:DATA LOSS PREVENTION ADD-ON CES-DLP 1 Year of Service		185	\$51.99 / 3 years	\$4,926.55 / 3 years after \$4,691.60 discount

Per three years subtotal \$71,317.20
after \$49,322.95 discount
Total \$71,317.20

This quote expires on March 31, 2024

Purchase terms

Terms: By signing the ThinkGard Proposal, Client agrees to pricing and services terms indicated on proposal pricing pages.

Sales Taxes: Price does not include sales tax. Applicable taxes will be assessed and applied at time of invoicing.

Questions? Contact me



Jeremy Currie

"Technology Alignment Manager"

jeremy@thinkgard.com

+12058345730

ThinkGard

3000 Galleria Circle, Suite 1130

Hoover, AL 35244

United States

City of McHenry, IL - Upgrade DataGard to 24 TB Appliance

Quote created: December 19, 2023 Reference: 20231219-154755548

City of McHenry, IL
333 S. Green Street
McHenry, Illinois 60050
United States

Aaron Greve
agreve@cityofmchenry.org
8153632216

Comments

Current Appliance is over 93% full as of 2/29/2023.

Upgrading McHenryIL-TG1 (SN: B42E99ACA512) S4E18

Monthly service changing from \$2,647.62 to \$3,158.00. (Increase of \$510.38)

Jeremy Currie - "Technology Alignment Manager" ThinkGard, LLC



Products & Services

Item & Description	SKU	Quantity	Unit Price	Total
Enterprise 24 TB Appliance (S5-24 - 192 GB RAM) 24TB Appliance • CPU (2x) Intel® Xeon® Gold x2 5218R (20 Cores 40 Threads for each processor) • RAM: 192GB ECC • Array: (3x)12TB SAS RAID 5 • OS Drive: (2x) 240GB NVMe m.2 RAID-1 (Mirror) on BOSS Card • Performance Cache:(SLOG) 480GB SATA SSD • Dual Power Supplies • NICs: (2x) 10Gb Base-T, (2x) 1Gb Base-T • Chassis: 1U	S5-24_192	1	\$12,660.00	\$0.00 after \$12,660.00 discount

Item & Description	SKU	Quantity	Unit Price	Total
DataGard TBR S5-24TB	DG-S5-24-	1	\$37,896.00	\$37,896.00 / year
DataGard S5-24TB Monthly Services	1TBR		/ year	for 3 years

Services Included in Monthly Rate:

- 1 Year Time-Based Retention in US-based datacenters (TBR)
- Bicoastal Data Center offsite replication locations
- Ongoing daily monitoring and management of all backup appliances:
 - Customizable local backup schedules per server (from every 5 minutes to 24 hours)
 - Experienced Support team that checks on every appliance daily
 - Initial remediation of backup errors
 - Communication with client if assistance or intervention is needed for production servers
 - Monitor daily mini disaster recovery test via screenshot verifications
 - Telephone and email on-call service available 24/7/365
 - Facilitate test restorations per request with IT staff
 - Annual Disaster Recovery testing, including cloud testing, with a DR Plan deliverable
- Full ThinkGard Support team assistance for any restoration event:
 - 24/7 assistance during all disaster events
 - Work with client to determine the most efficient of eight (8) restoration types available to provide business continuity
 - Server loss incident management: in the event an incident occurs, ThinkGard staff will assist the organization through restoration and recovery.
 - Mounting of backup points for simple file/volume recoveries
 - Local and/or cloud virtualization in the event of server(s) loss
 - Assist in verification of 'clean' servers in the case of a ransomware attack along with identifying and confirming the possible attack

Item & Description	SKU	Quantity	Unit Price	Total
window • 30 days of offsite virtualization, after which a fee of \$200.00 per 24 hours will incur.				
Migration Services – Enterprise The one-time fee includes: • Preconfigure appliance(s) networking to match client environment so that legacy appliance can connect to new appliance • Setup of migration to run on a Friday evening (recommended) through the weekend • Daily monitoring of the migration process to ensure it runs successfully • When the migration is complete, verify that all data has been migrated and confirm the data on the new appliance against the legacy appliance. • Once migrated data has been verified, begin the process of re-enabling local backups • Re-enable offsite replication on new appliance once offsite cloud data is associated to the new appliance • Removal of all backup jobs from legacy appliance(s) to ensure that there is no data on the local appliance(s) or in the cloud for the legacy appliance • Decommission legacy appliance(s) • Shipping Cost of appliance(s) to client	DG-ENT-MIG	1	\$500.00	\$250.00 after \$250.00 discount

Annual subtotal	\$37,896.00
One-time subtotal	\$250.00
after \$12,910.00 discount	
Total	\$38,146.00

Signature

Signature

Date

Printed name

Countersignature

Countersignature

Date

Printed name

This quote expires on April 30, 2024

Purchase terms

BACKUP AND DISASTER RECOVERY AGREEMENT TERMS

Term: This Agreement between Client and THINKGARD is effective upon the date signed by the Client, shall remain in force for a period of 3 years (36 Months) and be reviewed as needed to address any necessary adjustments or modifications. Should adjustments or modifications be required that affect the fees paid for the services rendered under this Agreement, said fee adjustment will be negotiated and agreed-to between the Client and THINKGARD in writing. Absent such a written adjustment, the Agreement automatically renews for a subsequent one-year term beginning on the day immediately following the end of the Initial Term unless either party gives the other thirty (30) day's prior written notice of its intent not to renew this Agreement. This Agreement cannot be automatically renewed more than five (5) times.

This Agreement may be terminated by the Client upon thirty (30) day's written notice if THINKGARD:

- Fails to substantially complete or satisfy its obligations under this Agreement and does not cure any identified failure within thirty (30) days of receipt of written notice of said failure from the Client;
- Breaches any material term or condition of this Agreement and fails to remedy such breach within thirty (30) days of receipt of written notice of such a breach from the Client
- Terminates or suspends its business operations unless it is succeeded by a permitted assignee under this Agreement.

If either party terminates this Agreement, THINKGARD will, if requested by the Client, assist Client in the orderly termination of services, including timely transfer of the services to another designated provider. Client agrees to pay THINKGARD the actual costs of rendering such assistance. Actual costs could include but are not limited to: Training, data transfer, license transfers or equipment de-installation. If Client terminates this Agreement without cause, Client agrees to pay THINKGARD a termination fee equal the actual hard costs that ThinkGard incurred as result of this early cancellation. Supporting documentation of hard costs will be provided to Client upon request.

Client agrees to allow THINKGARD to assign, delegate, subcontract services to third party competent contractors approved by THINKGARD and client. Any subcontractors will be required to agree in writing to confidentiality standards outlined in Confidentiality section below.

Services Provided: An on-site Backup Appliance that acts as a local storage device for data backups and standby server in the event of server and/or workstation failure.

- a) Incremental backups sent to the backup appliance once an hour by default.
- b) Secure Remote (Off-site) Storage provided at two (2) secure data centers.
- c) Day-to-day data restoration of files, file folders, emails or email stores, SQL databases, and SharePoint.
- d) Full data recovery from secure data centers with the most recent information stored offsite - in the event of total catastrophe, where the on-site server and backup appliance are lost.
- e) Full management, monitoring, and testing of the backup appliance and remote storage.

Security: All data is fully encrypted during transmits off-site and while stored off-site. All data is stored off-site, in encrypted form, on multiple servers in two (2) highly secure data center facilities. (a) Each file is encrypted using 256-bit AES and SSL key-based encryption technology. 256-bit AES encrypted data cannot be read without the corresponding keys - a feature designed to prohibit the misuse of the encrypted data. (b) The on-site backup appliance unit communicates with off-site remote servers using SSL (Secure Socket Layers) technology. As a result, the online backup of data is encrypted twice. It is encrypted at all times using the 256-bit AES encryption, and it is encrypted again while it's being sent over the Internet. (c) Data stored off-site remains encrypted at all times.

Data Deduplication and Compression: Data deduplication and compression occurs prior to data storage and transmit using state-of-the-art technology. This ensures that backups are completed in a shorter timeframe, less storage space is used on the on-site backup appliance and at the off-site data centers, and needed bandwidth to transfer data off-site remains manageable.

Backup Frequency: Servers can be backed up as frequently as once an hour by default. Retention policies can be customized to create as many archived versions of data and full recovery points as needed. Off-site backup frequency is continuous by default, and may be customized to meet Internet bandwidth limitations. Off-site backup frequency is ultimately dependent upon total data size, data changes, and available Internet bandwidth.

Smart Data Transport: Data transmission can be configured to minimize Internet bandwidth consumption. The on-site backup appliance and propriety off-site data transfer system leverages advanced bandwidth throttling to schedule Internet bandwidth used depending on the time of day, customized for each day of the week. This allows bandwidth to be limited during business hours to maintain network functionality and maximize bandwidth during off-peak hours to efficiently transfer data off-site.

Remote Storage provided at two high availability Data Centers in Pennsylvania and Utah Highly redundant storage in multiple redundant cluster nodes at two (2) redundant bi-coastal data centers. (a) Connectivity provided by multiple providers with automatic failover capabilities. (b) Facilities power is supplemented with both battery backup and diesel generation capabilities. (c) Full physical security at each facility including global biometric authentication access methodology to track all authenticated data center personnel and prohibit the entry of any unauthorized persons. (e) Fire suppression and environmental control provided.

Remote Storage and Base Remote Backup Image Creation (a) Your data is stored (in encrypted form) in two (2) secure off-site data centers, located in Pennsylvania and Utah. (b) The initial backup will be sent via a SATA II drive to the primary remote storage facility. There is an approximate two-week turnaround time to seed the initial backup off-site. Incremental backups will occur during the off-site seeding process and will collapse into the main backup once the off-site transfer is complete.

Recovery Time Objective (RTO): THINKGARD will log all retrieval activities from the Client. (a) THINKGARD will attempt to resolve access, backup, or retrieval problems over the phone on first call within 24-hours of the first request. THINKGARD will restore a file, file folder, email or an entire mailbox, as needed, upon Client's call to the THINKGARD helpdesk (b) In a disaster, where Client loses its entire office, THINKGARD will have a new backup appliance imaged, with the most current backup information (usually, the previous day's data). The new backup appliance will be shipped out via next-business day air transportation to a location of your choice. When the backup appliance arrives, it will be ready for use as a virtual server. (c) The backup appliance can also be used to perform a bare metal restore to dissimilar hardware, which means that when a new server arrives, the backup appliance can be used to restore the most current data to the new server(s) and/or workstation(s), regardless of hardware.

Off-Site Virtualization: In a disaster where Client loses its physical servers and backup appliance, servers and/or workstations may be virtualized off-site. (a) Servers can be virtualized in both off-site data centers. (b) Public IP and/or VPN access will be given to connect to remote virtual machines. Virtual machines can also be accessed using VNC and/or RDP.

Ownership of the Data: The backup data being stored on the backup appliance and at the Data Center remains the sole property of the Client. If the Client chooses to terminate services, THINKGARD will assist Client in the orderly termination of services. This could involve copying the backup image to an external drive, which can be synchronized with the data on the backup appliance. The Client agrees to pay THINKGARD the actual costs of rendering such assistance.

Catastrophe Service: In the event of a catastrophe, fees for the "Disaster Recovery Service" are covered in the Agreement.

Interference: Neither ThinkGard nor Client shall, during the term of this Agreement and for twenty-four (24) months following its termination, solicit for employment any employee of the other.

Warranty: THINKGARD warrants that THINKGARD's work will be performed in accordance with reasonable and customary practices prevailing at the time for its business. (a) As long as the service fees are current, the backup appliance unit shall be fully warranted and no additional charges will be incurred for hardware failure. Firmware and software updates are also included (please note, however, that the backup appliance cannot be modified in any way or the hardware warranty(ies) and THINKGARD's warranties under this Agreement, shall be voided. This includes adding software applications to the backup appliance itself, adding memory and/or hard drives, etc.) (c) Backup appliance replacement parts will be shipped next business day air transportation and prepaid by THINKGARD.

Confidentiality: Each party shall treat all information received from the other party as confidential ("Confidential Information") as a trade secret and strictly confidential. THINKGARD designates the backed up data and all information relating to the backed up data as confidential. Both parties shall: (i) restrict disclosure of Confidential Information to employees and agents solely on a "need to know" basis; (ii) advise employees and agents of their confidentiality obligations; (iii) use commercially reasonable means to comply with the confidentiality obligations of this Agreement; and (iv) notify the other of any unauthorized possession or use of that party's Confidential Information as soon as practicable after receiving notice of same. Notwithstanding the foregoing, neither party shall be obligated to preserve the confidentiality of any information which: (i) was previously known; (ii) is a matter of public knowledge; (iii) was or is independently developed; (iv) is released for disclosure with written consent; (v) is received from a third party to whom the information was disclosed without restriction.

Equipment and Facilities: Client agrees that THINKGARD may utilize certain items of their equipment and may gain access to certain parts of The Client's facilities. Facility access may be denied for any reason at any time, however if access to facilities is denied, the Client understands that THINKGARD may be unable to perform their duties adequately and if such a situation should exist, THINKGARD will be held harmless.

Passwords: THINKGARD acknowledges that it must have remote access to the backup appliance to perform their duties under this Agreement. Backup data will always be encrypted and not accessible to anyone who does not have the password. If the encryption password is lost, the backup data will be inaccessible.

No Third Party Beneficiary: Neither Party shall subcontract, assign, subrogate or transfer any interest, obligation or right under this Agreement without prior written consent from the other Party, and any such attempt shall be null and void. Except that a board of a governing authority cannot bind their successors in office to contracts beyond their term of office and extension beyond its term is voidable by the successor Board.

Dispute Resolution: This Agreement shall be governed by the state and Federal laws applicable to the State of Alabama, U.S.A.

Force Majeure & Malicious Acts: THINKGARD shall not be liable for any loss, damage or failure due to causes beyond its control, including strikes, riots, earthquakes, epidemics, wars, fires, floods, weather, power failure,

telecommunications and/or internet interruptions, the failure or closure of a financial institution, computer malfunctions, acts of God or any other failure, interruption or error not directly caused, or reasonably anticipated, by THINKGARD.

Taxes: Client shall be solely responsible for any taxes or similar charges arising out of this Agreement, including all applicable Federal, State or local sales taxes, customs, duties, use taxes, value-added taxes, excise charges or brokerage fees. Client shall also be solely responsible for assessing and remitting payment for any such items to the appropriate authorities.

Warranty of Representative Capacity: The Client warrants that its undersigned representative has the authority and capacity to bind Client to the terms and conditions of this Agreement and understands that THINKGARD has reasonably relied upon such warranty and promises as an inducement to enter into this Agreement.

Severability: If a court or quasi-judicial body subsequently determines that one or more of the provisions of this Agreement is unlawful, then the provisions deemed unlawful, and only those provisions, shall be rendered void and shall be considered severed from the other terms and conditions of this Agreement.

Additional Documents: The Parties agree to cooperate to the extent possible and execute any and all supplementary documents and to take all additional actions which may become necessary or appropriate to give full force and effect to the basic terms and intent of this Agreement.

Remedy: Upon Client's Payment Default: Client agrees that in the event it defaults on its payment obligations under this Agreement, THINKGARD shall: a) To the extent provided by law have the right to pursue any and all available legal remedies to collect said sums, including through the immediate filing of an action in a court of law Alabama and/or the federal jurisdiction which includes said County of Shelby, Alabama.

Understanding: The undersigned have read and understood each and every provision of this Agreement and agree that, at a minimum, prior to executing this Agreement, they were each given sufficient time and the opportunity to present the Agreement to an attorney for clarification of the meaning and function of each and every provision.

Integrated Agreement: This Agreement embodies the entire understanding of the Parties and all of the terms and conditions with respect to the matters discussed in this Agreement and that the terms are contractual and are not mere recitals. The Parties agree this Agreement supersedes and annuls any and all other or former Agreements, contracts, promises or representations, whether written or oral, expressed or implied, and it may not be altered, superseded or otherwise modified except in a writing signed by the party to be charged.

Immigration: By signing this contract, the contracting parties affirm, for the duration of the Agreement, that they will not violate federal immigration law or knowingly employ, hire for employment, or continue to employ an unauthorized alien within the State of Alabama.

Terms: By signing the ThinkGard Proposal, Client agrees to pricing and services terms indicated on proposal pricing pages.

Sales Taxes: Price does not include sales tax. Applicable taxes will be assessed and applied at time of invoicing.

Questions? Contact me



Jeremy Currie

"Technology Alignment Manager"

jeremy@thinkgard.com

+12058345730

ThinkGard

3000 Galleria Circle, Suite 1130

Hoover, AL 35244

United States



City of McHenry, IL - CyberGard Agreement Increase

Quote created: January 8, 2024 Reference: 20240108-145522574

City of McHenry, IL
333 South Green Street
McHenry, Illinois 60050
United States

Aaron Greve
agreve@cityofmchenry.org
8153632216

Comments

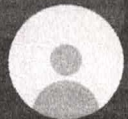
New Agreement going in to effect on 8/1/2024 to match Cisco Product renewal.

Increase user count from 140 users to 185 users.

** Increase of \$5,541.60 per year or \$461.80 per month

Replacing original 3 Year CyberGard Agreement from 8/2021.

Jeremy Currie - "Technology Alignment Manager" ThinkGard, LLC



Products & Services

6

Item & Description	SKU	Quantity	Unit Price	Total
CyberGard Security Essentials (\$1901.80 Per Month for 185 Users)		185	\$123.36 / year	\$22,821.60 / year

Includes the support and maintenance of a suite of security products below, ongoing Managed Security Services and CyberSecurity Incident Response services.

*Cisco Advanced Malware Protection (AMP)

*Cisco Secure Email (CSE)

*Duo Multifactor Authentication

Services include:

- Ongoing daily monitoring and management of supported CyberGard Security platform. This includes:

- Designing network wide workflows around cybersecurity strategy and response.
- Ensuring deployments are up to date with latest threat intelligence and hunting data
- Environment is protected internally and externally
- All activity by teams is tracked in system and reported to client
- Reporting of findings to customer at defined intervals

- Monthly review of security deployments and incidents

- Developing and maintaining a security posture to protect the organization.

- Making recommendations on policies, procedures, and security improvements including threat vectors outside the CyberGard solution.

- Maintaining and updating supported CyberGard security platform.

- Conducting tabletop exercises (per request) with IT staff to prepare in the event of an incident

- Creation of a Cyber Incident Response Plan (CIRP)

- Researching new threats and developing

Item & Description**SKU****Quantity****Unit
Price****Total**

countermeasures against them.

- Security incident management: in the event an incident occurs, ThinkGard staff will guide the organization through isolation and remediation.

- The client will have complete access to ThinkGard's cybersecurity team, including direct email and cell phone numbers.

Service Level Agreement (SLA): ThinkGard will create and provide a complete SLA for the respective solutions. The SLA is dependent on the organization accepting the recommended configuration. Additionally, monitored solution must be capable of the appropriate management. The SLA will include custom and specific response times per security solution, per escalation level. Included will be individual remediation tactics and methods.

Annual subtotal \$22,821.60

Total \$22,821.60

Signature

Signature

Date

Printed name

Countersignature

Countersignature

Date

Printed name

Purchase terms

Purchase Terms

Term - This Agreement between Client and THINKGARD is effective upon the date signed by the Client, shall remain in force for a period of 3 year(s), and be reviewed yearly to address any necessary adjustments or modifications. Should adjustments or modifications be required that affect the monthly fees paid for the services rendered under this Agreement, said fee adjustment will be negotiated and agreed-to between the Client and THINKGARD in writing. Absent such a written adjustment, the Agreement automatically renews for a subsequent one-year term beginning on the day immediately following the end of the Initial Term unless either party gives the other thirty (30) day's prior written notice of its intent not to renew this Agreement. This Agreement cannot be automatically renewed more than five (5) times.

- a. This Agreement may be terminated by the Client upon ninety (90) day's written notice if THINKGARD:
 - A. Fails to substantially complete or satisfy its obligations under this Agreement and does not cure any identified failure within ninety (90) days of receipt of written notice of said failure from the Client;
 - B. Breaches any material term or condition of this Agreement and fails to remedy such breach within ninety (90) days of receipt of written notice of such a breach from the Client;
 - C. Terminates or suspends its business operations, unless it is succeeded by a permitted assignee under this Agreement.
- b. If either party terminates this Agreement, THINKGARD will assist Client in the orderly termination of services, including timely transfer of the services to another designated provider. Client agrees to pay THINKGARD the actual costs of rendering such assistance. Actual costs could include but are not limited to: Training, data transfer, license transfers or equipment de-installation. If Client terminates this Agreement without cause, Client agrees to pay THINKGARD a termination fee equal to seventy five percent (75%) of remaining Agreement value.
- c. Client agrees to allow THINKGARD to assign, delegate, subcontract services to third party competent contractors approved by THINKGARD.

- 1. Services Provided Includes the support and maintenance of a suite of Cisco security products listed in THINKGARD proposal, ongoing Managed Security Services and CyberSecurity Incidence Response services THINKGARD will install any equipment if applicable
- 2. Incident Response services. Itemized in proposal
- 3. Catastrophe Service In the event of a breach, fees for consulting are included in Monthly Services Agreement.
- 4. Interference Client shall not, directly or indirectly, during the term of this Agreement and for twelve (12) months following its termination, induce or influence any employee of THINKGARD or any other person or entity to terminate their relationship with THINKGARD.
- 5. Warranty ThinkGard warrants: (1) it shall provide the Services in a professional, workmanlike manner consistent with this Agreement and generally accepted industry standards of care and competence; and (2) for ninety (90) days after date of delivery, the Services shall materially conform to their descriptions set forth on the proposal These warranties are voided to the extent of any alterations to any Services are not performed or authorized by the Company. Client must bring any breach of these warranties to the Company's attention promptly in writing within thirty (30) days of the date that the Services that are the subject of the breach were performed. Upon any breach of the warranties set forth in this section, the Company may, at its election: (1) use reasonable efforts to re-perform such Services or to correct any

defect, at no charge to Client; or (2) terminate the applicable Service and return of the fees paid by Client to the Company for such non-conforming Services (without interest). THE REMEDIES SET FORTH ABOVE SHALL BE CLIENT'S SOLE REMEDY AND THE COMPANY'S SOLE LIABILITY WITH RESPECT TO A BREACH BY COMPANY OF THE WARRANTIES SET FORTH IN THIS SECTION.

ThinkGard will not be responsible for any unauthorized access, alteration, theft or destruction of Client Data, unless caused as a result of ThinkGard's negligence or intentional misconduct, in which case ThinkGard's only obligation and Client's exclusive remedy is for ThinkGard to use commercially reasonable efforts to restore the Client Data from the most recent back-up. ThinkGard is not responsible for unauthorized access, alteration, theft or destruction of Client Data arising from Client's own or its Authorized Users' actions or omissions in contravention of the Documentation.

In the event that ThinkGard has determined that a Security Breach will or is likely to cause harm to the Client or an Authorized User, ThinkGard will, as promptly as practicable but in no event later than as required by law, provide Client with notice of the Security Breach. After initial notification, ThinkGard will keep Client updated at periodic intervals on the steps taken by ThinkGard to investigate the Security Breach including providing a reasonably detailed incident report, including measures to be taken by the Client to minimize potential damages. Such report will be provided promptly but no later than thirty (30) days following completion of the report. The Parties understand and agree that if ThinkGard is prevented by law or regulation from providing such notice(s) and/or reports within the time frames, such delay shall be excused.

6. Confidentiality Each party shall treat the information received from the other party that is designated as confidential ("Confidential Information") as a trade secret and strictly confidential. THINKGARD designates the Deliverables and all information relating to the Deliverables as confidential. Both parties shall: (i) restrict disclosure of Confidential Information to employees and agents solely on a "need to know" basis; (ii) advise employees and agents of their confidentiality obligations; (iii) use commercially reasonable means to comply with the confidentiality obligations of this Agreement; and (iv) notify the other of any unauthorized possession or use of that party's Confidential Information as soon as practicable after receiving notice of same. Notwithstanding the foregoing, neither party shall be obligated to preserve the confidentiality of any information which: (i) was previously known; (ii) is a matter of public knowledge; (iii) was or is independently developed; (iv) is released for disclosure with written consent; or (v) is received from a third party to whom the information was disclosed without restriction.

7. Equipment and Facilities Client agrees that THINKGARD may utilize certain items of Their equipment and may gain access to certain parts of The Client's facilities. Facility access may be denied for any reason at any time, however if access to facilities is denied, The Client understands that THINKGARD may be unable to perform their duties adequately and if such a situation should exist, THINKGARD will be held harmless.

8. Passwords THINKGARD acknowledges that it must have remote access to perform their duties under this Agreement. THINKGARD will require a CCO (Cisco Connection Online) associated with customer's Cisco Security and licensing, to perform mutually agreed upon services.

9. No Third Party Beneficiary Client shall not subcontract, assign, subrogate or transfer any interest, obligation or right under this Agreement without prior written consent from ThinkGard, and any such attempt shall be null and void. Except that a board of a governing authority cannot bind their successors

in office to contracts beyond their term of office and extension beyond its term is voidable by the successor Board.

10. Dispute Resolution This Agreement shall be governed by the state and Federal laws applicable to the State of Alabama, U.S.A.

11. Limitation of Liability IN NO EVENT, WHETHER IN TORT, CONTRACT, OR OTHERWISE, SHALL THINKGARD OR ITS LICENSORS, PARTNERS, OR SUPPLIERS BE LIABLE TO CUSTOMER OR ANY THIRD PARTIES UNDER THIS AGREEMENT FOR ANY INDIRECT, SPECIAL, INCIDENTAL, PUNITIVE, OR CONSEQUENTIAL DAMAGES, COSTS, LOSSES OR EXPENSE, (INCLUDING BUT NOT LIMITED TO LOST PROFITS, LOSS OR INTERRUPTION OF USE, LOSS OF DATA, DAMAGE TO NETWORKS, EQUIPMENT, OR THE COST OF PROCUREMENT OF SUBSTITUTE GOODS OR TECHNOLOGY), OR ANY AMOUNTS IN EXCESS OF THE ORIGINAL AMOUNTS PAID TO THINKGARD. THE FOREGOING LIMITATIONS SHALL APPLY TO THE MAXIMUM EXTENT PERMITTED BY APPLICABLE LAW.

12. Force Majeure & Malicious Acts THINKGARD shall not be liable for any loss, damage or failure due to causes beyond its control, including strikes, riots, earthquakes, epidemics, wars, fires, floods, weather, power failure, telecommunications and/or internet interruptions, the failure or closure of a financial institution, computer malfunctions, acts of God or any other failure, interruption or error not directly caused, or reasonably anticipated, by THINKGARD.

13. Taxes. Client shall be solely responsible for any taxes or similar charges arising out of this Agreement, including all applicable Federal, State or local sales taxes, customs, duties, use taxes, value-added taxes, excise charges or brokerage fees. Client shall also be solely responsible for assessing and remitting payment for any such items to the appropriate authorities.

14. Warranty of Representative Capacity Client warrants that its undersigned representative has the authority and capacity to bind Client to the terms and conditions of this Agreement and understands that THINKGARD has reasonably relied upon such warranty and promises as an inducement to enter into this Agreement.

15. Severability If a court or quasi-judicial body subsequently determines that one or more of the provisions of this Agreement is unlawful, then the provisions deemed unlawful, and only those provisions, shall be rendered void and shall be considered severed from the other terms and conditions of this Agreement.

16. Additional Documents The Parties agree to cooperate to the extent possible and execute any and all supplementary documents and to take all additional actions which may become necessary or appropriate to give full force and effect to the basic terms and intent of this Agreement.

17. Remedy Upon Client's Payment Default: Client agrees that in the event it defaults on its payment obligations under this Agreement, THINKGARD shall: a) To the extent provided by law have the right to pursue any and all available legal remedies to collect said sums, including through the immediate filing of an action in a court of law Alabama and/or the federal jurisdiction which includes said County of Shelby.

18. Understanding The undersigned have read and understood each and every provision of this Agreement and agree that, at a minimum, prior to executing this Agreement, they were each given

6

sufficient time and the opportunity to present the Agreement to an attorney for clarification of the meaning and function of each and every provision.

19. Integrated Agreement This Agreement embodies the entire understanding of the Parties and all of the terms and conditions with respect to the matters discussed in this Agreement and that the terms are contractual and are not mere recitals. The Parties agree this Agreement supersedes and annuls any and all other or former Agreements, contracts, promises or representations, whether written or oral, expressed or implied, and it may not be altered, superseded or otherwise modified except in a writing signed by the party to be charged.

20. Immigration By signing this contract, the contracting parties affirm, for the duration of the Agreement, that they will not violate federal immigration law or knowingly employ, hire for employment, or continue to employ an unauthorized alien within the State of Alabama.

By signing ThinkGard's Proposal, Client agrees to pricing and services terms indicated on proposal pricing pages.

Terms: By signing the ThinkGard Proposal, Client agrees to pricing and services terms indicated on proposal pricing pages.

Taxes:

Price does not include sales tax. Applicable taxes will be assessed and applied at time of invoicing.

Questions? Contact me



Jeremy Currie

"Technology Alignment Manager"

jeremy@thinkgard.com

+12058345730

ThinkGard

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Hoover, AL 35244

United States

450 E Devon Ave Ste 100
Itasca, IL 60143
+1 8474908440
ar@dacratech.com

Invoice

**BILL TO**

Amy Nuss
City of McHenry
333 S. Green Street
McHenry, IL 60051

INVOICE #	DATE	TOTAL DUE	DUE DATE		ENCLOSED
DT 2024-04-09	04/09/2024	\$21,600.00	05/01/2024		

ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
DACRA - Software as a Service	Annual Base License Fee (05/01/2024 to 04/30/2025)	1	18,000.00	18,000.00
DACRA - Software as a Service	LEADS Interface Annual Service and Support Fee (05/01/2024 to 04/30/2025)	1	1,800.00	1,800.00
DACRA - Software as a Service	RSM Interface Annual Service and Support Fee (05/01/2024 to 04/30/2025)	1	1,800.00	1,800.00

Thank you for your business.

BALANCE DUE

\$21,600.00

Please remit payment to:

ACH Payment Instructions:

ACH ABA / Routing: 071902399

Account Number: 5100339

Bank: American Commercial Bank & Trust

Lockbox address for checks:

DACRA Adjudication System

PO Box 88726

MILWAUKEE, WI 53288-8726



City of McHenry
333 S Green Street
McHenry, Illinois 60050
Phone: (815) 363-2100
Fax: (815) 363-2119
www.cityofmchenry.org

AGENDA ITEM

DATE: April 15, 2024
TO: City Council
FROM: Deputy Clerk Monte Johnson
RE: Mayor Designation to Affix Signature

AGENDA ITEM SUMMARY:

In order to be more efficient, attached is the Mayor's Designation to Affix Signature. This will allow Deputy Clerk Johnson to affix the Mayor's signature to certain documents. A paper trail will be used to show that the Mayor intends to have each document signed. The attached document shows that the Mayor has given Deputy Clerk Johnson such authority. This will allow the Deputy Clerk to affix a signature or an electronic signature. Below is the State Statute that explains the authorization:

When a Mayor/Village President seeks to designate another person to affix their signature, the Mayor must send written notice of this designation to the corporate authorities, stating the name of the person who has been selected and what instrument or instruments the person will have authority to sign. 65 ILCS 5/3.1-35-30.

RECOMMENDATION:

A motion to approve the Mayor's Designation to Affix Signature



Wayne S. Jett, Mayor
City of McHenry
333 Green Street
McHenry, Illinois 60050
Phone: (815) 363-2100
Fax: (815) 363-2119
www.cityofmchenry.org

Mayor Designation to Affix Signature

Date: April 15, 2025
To: City Council
Re: Designation to Affix Signature

McHenry City Council,

This letter serves as official written notice of my designation to the corporate authorities that Monte A Johnson, Deputy City Clerk, has been selected to affix my signature or electronic signature on official City documents.

The following documents may be signed by my designee: All resolutions, ordinances, proclamations, contracts, or other documents that have been approved at a City Council meeting. Any other documents that they Mayor may sign, including letters of interest, letters of appreciation, general correspondence, or other documents not listed below.

The following documents may NOT be signed by my designee: Any document requiring the Mayor's signature be notarized, or any check or other similar financial institution document that would cause funds to be withdrawn.

Wayne Jett, Mayor, City of McHenry
Written Signature

Wayne Jett, Mayor, City of McHenry
Electronic Signature

Monte Johnson, Deputy City Clerk

Monte Johnson, Deputy City Clerk
For Mayor Wayne Jett



Proclamation

Establishing "It's Our Fox River Day – A Watershed Wide Celebration"

WHEREAS, The Fox River was central to the lives of native Americans inhabiting the Fox River Valley in Wisconsin and Illinois for millennia, providing an abundance of food and water to wildlife and those native populations, and;

WHEREAS, The Fox River was the central to the lives of early settlers of the Fox River Valley, providing a source of water and power to mill the grains to feed those settlers, saw the lumber to shelter those settlers, and drive the early machinery which formed the commercial and industrial base that gave first growth to our community, and;

WHEREAS, The Fox River, once a fine fishery and source of public water, became burdened with the uncontrolled discharge of industrial, commercial and municipal wastes, with the resulting pollution threatening the health and welfare of all populations of the Fox River, including human and wildlife, and;

WHEREAS, sustained and increasingly diligent and effective efforts have been made over the past century to reduce and eliminate pollution and changes to our river's natural shorelines, and;

WHEREAS, The Fox River has been largely freed from its burden of pollution and once again has become a safe source of recreation and reliable public water supply, with its fish and wildlife population in clear recovery; and

WHEREAS, the City of McHenry recognizes the historic, present and future value of this unique and precious natural resource to our community, and all other communities within and beyond the Fox River Valley,

NOW THEREFORE, I the Mayor of the City of McHenry in the State of Illinois declare the third Saturday of September, this year and every year thereafter, shall be recognized as "It's Our Fox River Day", and to have and support events, public and private, that honor and celebrate the life and well-being of the Fox River for us to share now, and with generations to come.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Seal of the City of McHenry to be affixed, this 15th day of April, 2024.

Signed: _____

Wayne Jett, Mayor



MINUTES
REGULAR CITY COUNCIL MEETING
Monday, April 1, 2024, 7:00 p.m.
City Council Chambers, 333 S Green St, McHenry, IL 60050

Roll Call: Mayor Jett called the roll call.

Members present Alderman Santi, Alderman Glab, Alderman McClatchey, Alderwoman Bassi, Alderman Strach, Alderman Koch, Alderwoman Miller, and Mayor Jett. Others present Attorney McArdle, Administrator Ostrovsky, Director of Community Development Polerecky, Finance Director Lynch, Director of Parks and Recreation Hobson, Director of Economic Development Martin, Chief of Police Birk, City Planner Sheriff-absent, Director of Public Works Wirsch, Deputy Clerk Johnson, and City Clerk Ramel.

Pledge of Allegiance: Mayor Jett led the pledge.

Public Comment: John Smith, resident and President of the Riverwalk Foundation. Wanted to mention Waukegan Road as he resides there and stated that it may be cramped with any updated changes that may occur there. Assured everyone that things are way ahead with the Riverwalk Foundation.

Consent Agenda: Motion to Approve the following Consent Agenda Items as presented:

- A. Ordinance Authorizing the Mayor's and Deputy City Clerk's Execution of an Intergovernmental Agreement between the City of McHenry and McHenry High School District 156 (Chief Birk)
- B. Intergovernmental Agreement for membership to the Northeastern Illinois Regional Crime Laboratory (Chief Birk)
- D. March 19, 2024, City Council Special Meeting Minutes
- E. Issuance of Checks in the amount of \$326,354.60

A motion was made by Alderman McClatchey and seconded by Alderman Santi to approve the Consent Agenda Item as presented: Roll Call: Vote:7-ayes: Alderman Santi, Alderman Glab, Alderman McClatchey, Alderwoman Bassi, Alderman Strach, Alderman Koch, Alderwoman Miller. 0-nays, 0-abstained. Motion carried.

**Clerks note this Consent Agenda item was pulled by Alderwoman Bassi.*

C. March 18, 2024, City Council Meeting Minutes

Alderwoman Bassi wanted to correct the minutes. Alderwoman Bassi asked if the proceeds for the property sale of Rt 31 could be allocated to neighborhood streets or parks. Also, during the 24/25 budget presentation, Alderwoman Bassi asked Parks if they could provide The Council with the 24/25 schedule of neighborhood park maintenance similar to the road schedule provided by Public Works.

A motion was made by Alderwoman Bassi and seconded by Alderman Strach to approve the Consent Agenda Item as presented: Roll Call: Vote:7-ayes: Alderman Santi, Alderman Glab, Alderman McClatchey, Alderwoman Bassi, Alderman Strach, Alderman Koch, Alderwoman Miller. 0-nays, 0-abstained. Motion carried.

Discussion Item Agenda:

A. Holcim/Meyer (fka LaFarge) Annual Mine Presentation and Update (Director Polerecky)

Randi Willie took the podium regarding the changes and stated that there may be one more name change that will be coming up regarding the spin-off of the Holcim/Meyer business. Next, he gave an overview of how things were proceeding with the mining. The concentration will be in the South Pit, and much of the overview focuses on those operations. The 2023 Fall Aerial South Operations was also shared as well. The 2024 extraction plan was discussed as the movement is west and north as well, focus being done in the northern pit for the remainder of 2024.

The mining should remain below water for the rest of this year. The 2024 Restoration Plan and the Perimeter Transformation Phase were also shared with The Council. The Final Grading and Vegetation Plan was also shared for 2024-2025 with parts of the deck presented showing visuals of this process. They are on target to get the minerals out by target with restoration as well.

Alderman Santi wanted to know how many Saturdays did they work. Randi stated that he would get that answer for him. Alderman Santi followed up with a question asking what will be pulled out on the north side, it was confirmed by Randi Willie that 90% of that material is not going to be of an aggregate, but will drastically change be sand peat gravel and smaller gradients, there will be no crushing done there.

B. Conceptual Presentation – 7 Brew Coffee (Director Polerecky)

Chris George was representing the 7 Brew Coffee drive-through-only concept along with David Henney owner of the former Midwest Bank and Gas Station NE corner of Richmond and Elm Street was also speaking to The Council as well. Aerial photos were shared regarding the property, and existing photos from each street view were available to allow The Council to see the proposed property for the concept and the parking objectives.

The proposed overall site plan was presented to The Council including the through traffic and the proposed 7-Brew layout concept.

Chris George explained the concept of 7-Brew, which is a drive-through-only plan, founded in AK over 200 locations nationwide and one of the fastest growing currently. There are double drive-through lanes which allows for quick service, team members are in the lanes with iPads taking orders from customers. Some of the prototype elevations were shared throughout the presentation deck as well. Also, note that there are no food products provided here.

Alderman Santi wanted to know how many staff members are working during the day and Chirs explained there are 6-8 during peak times.

Alderman McClatchey wanted to know how people will go East on Route 120, different options will be looked at.

Alderman Strach wanted to know what the staff capacity is, per Chris 18-20 employees. Conceptionally wanted to know about the two lanes with the staff members taking the orders and where they pick up the product, it was shown to The Council through the deck pictures that were being projected, that they are hand-delivered drinks.

Alderman Glab wanted to know where the employees would park, off-site would be where they would park, there is language in the lease that would protect the employees' parking spaces. It was explained how the lease would work with 7-Brews and the Bank owner. Stated that he is not happy with the heavy traffic pattern there in the mornings concerned about it, also touched upon the redevelopment topic as well.

Alderwoman Bassi wanted to know the hours of operations 5-10 pm 7 days a week as confirmed by Chris. She is concerned about the traffic flow, including how much worse it is on Saturdays. Would also like to see what IDOT says, at this point not that comfortable with the ideas.

Alderwoman Miller stated that she loves the secret menu, and wanted to know how long it takes from order to delivery, it was confirmed 3 minutes or less, per Chris with 7-Brews. Wanted to know if other locations have been in similar patterns to our traffic, Chris confirmed

that yes and they have been successful. She is not as concerned about the redevelopment and is willing to give this idea a try.

Alderman Santi wanted to know if IDOT has been in discussion with them, it was confirmed that they are in talks with them and would like to have the data to continue with the next steps. The next step would be planning and zoning, it would not come back to the council after we agree to move forward, per Director Polerecky.

Alderman McClatchey has some concerns about the intersection there being so busy. He is interested in seeing what IDOT states about it. Adding the extra traffic is his main concern.

Chief Birk agrees it is one of the busiest intersections, the double lanes stacking cars allows for a lot of cars but doesn't have that big of a concern with this concept.

Alderman Strach likes the concept and is interested in IDOT and their perspective. Touching on the right in right out that could help with the stacking and traffic abilities.

Alderman Koch said it sounds good to him.

This conversation went on for some time many council members wanted to hear the results of IDOT.

C. Conceptual Presentation – Drive-Thru Restaurant, Gas Station, and Video Gaming - NW Corner of IL-31 and Bull Valley Road (Director Polerekcy)

Cody from Fortune LLC spoke to The Council and proposed a fuel station with a C store with a drive-through restaurant as well. Cody also owns another location in southern IL as well. It was noted by the petitioner that this is a quick in-and-out fuel station.

Alderman McClatchey is excited that something is going to happen over there, it's a good location wishes them good luck.

Alderman Strach wanted to know if they were traditional pumps or high-speed speed and stated that they would be high-speed.

Alderman Glab wanted to know if more left turns are being created, that is confirmed. Wants to see developments on that corner but not sure he wants to see a gas station there, has reservations regarding the north-end roadway.

Alderman Strach likes the concept and stated that it makes sense it is an odd size piece that is what we need on that side of town as well.

Alderwoman Miller likes the concept as well as appropriate for that corner, good use, and additional access for future development of our lots as well.

Alderman Santi likes the concept and hopes it can be a stepping stone to others on the corner.

Alderwoman Bassi likes that there is no heavy traffic, the less traffic the better she will be because she does live that way. She thinks she is comfortable with this.

Alderman Koch said that this sounds good to him and he likes it, wanted to know if we had to wait for the state, yes we do need to wait.

Per Mayor Jett, the majority of support from The Council stated that if the petitioner needs our help let him know.

D. FY24/25 Budget Presentation (City Administrator Ostrovsky)

Administrator Ostrovsky explained there is one revision that needs to be updated since the last time she presented to The Council, otherwise, there are no other changes that need to be made. Special Revenue Funds were covered: Tourism Fund, Pageant Fund and Band Fund, Civil Defense Fund, Alarm Board Fund, Audit Fund, Annexation Fund, MFT and Local Motor Fund, Developer Donations Fund, and Tax Increment Financing Fund.

Developer Donations and Tax Increment Financing Capital Projects were also outlined. Also outlined for The Council the Debt Service Fund, Capital Project Funds, Proprietary Funds, and Enterprise Funds were touched upon as well. Fiduciary Funds were identified as the final slide during the deck presentation.

Individual Action Item Agenda

A. Façade Grant Program

Motion to amend the Façade Grant Program as presented (Director Martin)

Last year 9 grants were approved, and the amendments that were talked about were brought forth to The Council.

Alderwoman Bassi stated happy to see the changes, last year 9 businesses received grants how many more will be allowed this budget year, per Director Martin it is hard to say a list has been kept for those calling asking for a packet and right now there are 7 people on that list, hoping for 5-6 more.

The maximum one applicant could receive is \$15,000, confirmed by Director Martin.

Alderman Strach talked about a building owner and business owner applying for both did we make revisions regarding this situation; Director Martin explained the TIF vs. Façade Grant that the business acquired. Alderman Strach wanted to make sure that they were not allowed to double up on it.

There have not been any other changes made to the program preventing it. Mayor Jett asked if it could be modified to make sure that only one grant would be provided.

**Clerks Note: This Individual Action Item motion amends that the business owner and property owner can only receive one grant.*

A motion was made by Alderman McClatchey and seconded by Alderman Bassi to approve Individual Agenda Items as presented: Roll Call: Vote: 7-ayes: Alderman Santi, Alderman Glab Alderman McClatchey, Alderwoman Bassi, Alderman Strach, Alderman Koch. 0-nays. 0-abstained. Motion approved.

B. Green and Elm Street Environmental

Motion to approve a “not to exceed” amount of \$63,000 to be paid to GZA environmental consultants to perform further environmental testing to obtain a no further remediation letter from the IEPA (Director Polerecky)

A motion was made by Alderman Strach and seconded by Alderwoman Miller to approve Individual Agenda Items as presented: Roll Call: Vote: 7-ayes: Alderman Santi, Alderman Glab, Alderman McClatchey, Alderwoman Bassi, Alderman Strach, Alderman Koch. 0-nays. 0-abstained. Motion approved.

Staff Reports.

Provided the 1st meeting of each month.

Mayor’s Report: None

City Council Comments: None

Executive Session:

A motion was made by Alderman Strach seconded by Alderman Strach to adjourn to Executive Session at 9:00 p.m. to discuss the purchase of real property for use of the public body, including meetings held to discuss whether particular buildings and parcels should be acquired (5 ILCS 120/2(c)(5)).

Mayor Jett reconvened the meeting from the Executive Session at 10:20 p.m. A motion was made by Alderman Koch and seconded by Alderwoman Bassi to return to an open session. Roll Call: Vote: 7-ayes: Alderman Santi, Alderman Glab, Alderman McClatchey, Alderwoman Bassi, Alderman Strach, Alderman Koch, Alderwoman Miller. 0-nays, 0-abstained. Motion carried.

Potential Action Item following Executive Session: Motion to Authorize the Mayor and City Clerk to execute the Real Estate Purchase and Sale Contract with Chicago Title Land Trust Co. No. 5457 (Carey Electric Contractors parcel) for the purchase of 3309 and 3407 Waukegan Road for a stated contract amount of \$2,400,000.

A motion was made by Alderman Santi and second by Alderwoman Miller to approve the Executive Session Item above Roll Call: Vote: 6-ayes: Alderman Santi, Alderman McClatchey, Alderwoman Bassi, Alderman Strach, Alderman Koch, Alderwoman Miller. 1-nays- Alderman Glab, 0-abstained. Motion carried.

Potential Action Item following Executive Session: Motion to Authorize the Mayor and City Clerk to execute the Real Estate Purchase and Sale Contract with WalRose LLC for the purchase of 3311 Waukegan Road (multi-family building and parcel adjacent to Carey Electric property) for a stated contract amount of \$362,500.

A motion was made by Alderman Strach and seconded by Alderwoman Miller to approve the Executive Session Item above Roll Call: Vote: 6-ayes: Alderman Santi, Alderman McClatchey, Alderwoman Bassi, Alderman Strach, Alderman Koch, Alderwoman Miller. 1-nays- Alderman Glab, 0-abstained. Motion carried.

Adjourn: A motion was made by Alderman Strach and seconded by Alderman Bassi to adjourn the meeting at 10:25 Roll Call: Vote: 7-ayes: Alderman Santi, Alderman Glab, Alderman McClatchey, Alderwoman Bassi, Alderman Strach, Alderman Koch, Alderwoman Miller. 0-nay-, 0-abstained. Motion carried.

X

Mayor Wayne Jett

X

City Clerk Trisha Ramel



McHenry, IL

Expense Approval Register

List of Bills Council Meeting - 4-15-24

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Vendor: CHRISTOPHER B BURKE ENGINEERING, LTD					
CHRISTOPHER B BURKE	190971	04/15/2024	MAIN ST P LOT REHAB	100-01-8900	2,950.50
Vendor CHRISTOPHER B BURKE ENGINEERING, LTD Total:					2,950.50
Vendor: COMED					
COMED	INV0015838	04/15/2024	UTIL	100-33-5520	37.56
COMED	INV0015838	04/15/2024	UTIL	100-45-5510	31.83
COMED	INV0015839	04/15/2024	UTIL	510-31-5510	1.47
COMED	INV0015839	04/15/2024	UTIL	510-32-5510	3,331.67
Vendor COMED Total:					3,402.53
Vendor: EJ EQUIPMENT					
EJ EQUIPMENT	E02510	04/15/2024	STREET SWEEPER	445-00-8400	334,152.28
Vendor EJ EQUIPMENT Total:					334,152.28
Vendor: FOX VALLEY FIRE & SAFETY					
FOX VALLEY FIRE & SAFETY	IN00672026	04/15/2024	HEARTLAND COUMPUTERS	225-00-5110	356.00
Vendor FOX VALLEY FIRE & SAFETY Total:					356.00
Vendor: HOFFMEISTER, CHERYL					
HOFFMEISTER, CHERYL	INV0015843	04/15/2024	REFUND FOR AUTODRAFTS	510-2200	131.16
Vendor HOFFMEISTER, CHERYL Total:					131.16
Vendor: HRGREEN					
HRGREEN	170188	04/15/2024	CUNAT- FOX MEADOWS	740-00-5220	25,556.00
HRGREEN	172935	04/15/2024	NORTH POINTE	740-00-5220	477.50
HRGREEN	172936	04/15/2024	VENICE AVE RECONST & PED	440-00-8900	450.00
HRGREEN	9-173429	04/15/2024	PHASE III GREEN ST	270-00-8600	1,634.70
Vendor HRGREEN Total:					28,118.20
Vendor: MCANDREWS PC, THE LAW OFFICE OF PATRICK					
MCANDREWS PC, THE LAW	INV0015840	04/15/2024	MTHLY TRAFFIC MARCH 2024	100-01-5230	4,000.00
Vendor MCANDREWS PC, THE LAW OFFICE OF PATRICK Total:					4,000.00
Vendor: MCHENRY COUNTY CHIEFS OF POLICE					
MCHENRY COUNTY CHIEFS OF	INV0015842	04/15/2024	MTHLY MTG	100-22-5430	80.00
Vendor MCHENRY COUNTY CHIEFS OF POLICE Total:					80.00
Vendor: MCHENRY COUNTY RECORDER OF DEEDS					
MCHENRY COUNTY RECORDER	INV0015841	04/15/2024	MARCH REC FEES	100-01-6940	124.00
Vendor MCHENRY COUNTY RECORDER OF DEEDS Total:					124.00
Vendor: ROBINSON ENGINEERING LTD					
ROBINSON ENGINEERING LTD	24040078	04/15/2024	MCH N RIVERSIDE DR P LOT CE	100-01-8900	648.25
Vendor ROBINSON ENGINEERING LTD Total:					648.25
Vendor: VANDERSTAPPEN SURVEYING & ENGINEERING					
VANDERSTAPPEN SURVEYING &	58083	04/15/2024	OLDE MILL POND HOA	740-00-5220	450.00
Vendor VANDERSTAPPEN SURVEYING & ENGINEERING Total:					450.00
Vendor: WINNEBAGO LANDFILL CO					
WINNEBAGO LANDFILL CO	13328	04/15/2024	SLUDGE	510-32-5580	426.80
Vendor WINNEBAGO LANDFILL CO Total:					426.80
Grand Total:					374,839.72

Fund Summary

Fund	Expense Amount
100 - GENERAL FUND	7,872.14
225 - ALARM BOARD FUND	356.00
270 - MOTOR FUEL TAX FUND	1,634.70
440 - CAPITAL IMPROVEMENTS FUND	450.00
445 - CAPITAL ASSET MAINTENANCE & REPLACEMENT	334,152.28
510 - WATER/SEWER FUND	3,891.10
740 - RETAINED PERSONNEL ESCROW	26,483.50
Grand Total:	374,839.72



McHenry, IL

Expense Approval Register

#2 List of Bills Council Meeting - 4-15-24

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Vendor: ADAMS STEEL SERVICE & SUPPLY, INC					
ADAMS STEEL SERVICE &	388225	04/15/2024	Equipment repairs	100-45-5370	171.15
ADAMS STEEL SERVICE &	APR 2024-4 STS	04/15/2024	3 Bottle Rentals - STS -	100-33-6110	150.00
Vendor ADAMS STEEL SERVICE & SUPPLY, INC Total:					321.15
Vendor: APPLIED CONCEPTS INC					
APPLIED CONCEPTS INC	435625	04/15/2024	Inv #435625 - Hand held radars	100-22-8300	1,634.00
Vendor APPLIED CONCEPTS INC Total:					1,634.00
Vendor: AQUA ILLINOIS					
AQUA ILLINOIS	MS-4977374	04/15/2024	1/20/24-3/19/24 AQUA READS	510-32-5110	430.40
Vendor AQUA ILLINOIS Total:					430.40
Vendor: AQUALAB WATER TREATMENT, INC					
AQUALAB WATER TREATMENT,	13120	04/15/2024	13120	100-03-5120	100.00
Vendor AQUALAB WATER TREATMENT, INC Total:					100.00
Vendor: ARAMARK REFRESHMENT SERVICES LLC					
ARAMARK REFRESHMENT	08403682	04/15/2024	Coffee #08403682	100-01-6110	178.85
ARAMARK REFRESHMENT	3247719	04/15/2024	Water Filter #3247719	100-01-6110	82.63
Vendor ARAMARK REFRESHMENT SERVICES LLC Total:					261.48
Vendor: AUTO TECH CENTERS INC					
AUTO TECH CENTERS INC	INV085952	04/15/2024	817 (85952)	510-35-5370	1,667.02
Vendor AUTO TECH CENTERS INC Total:					1,667.02
Vendor: BADGER METER INC					
BADGER METER INC	80155729	04/15/2024	Inv# 80155729 Badger	510-31-5110	997.44
Vendor BADGER METER INC Total:					997.44
Vendor: BROWN EQUIPMENT					
BROWN EQUIPMENT	INV25495	04/15/2024	Aquatech #817 switch	510-32-5370	618.91
Vendor BROWN EQUIPMENT Total:					618.91
Vendor: BUSS FORD SALES					
BUSS FORD SALES	5050683	04/15/2024	323 (5050683)	100-22-5370	539.14
BUSS FORD SALES	5050709	04/15/2024	313 5050709	100-22-5370	200.34
Vendor BUSS FORD SALES Total:					739.48
Vendor: CABAY & COMPANY INC					
CABAY & COMPANY INC	68975	04/15/2024	custodial supplies	400-00-6111	439.37
CABAY & COMPANY INC	69147	04/15/2024	Paper supplies	100-01-6110	1,024.66
CABAY & COMPANY INC	69147	04/15/2024	Paper supplies	100-45-6110	277.60
CABAY & COMPANY INC	69287	04/15/2024	custodial supplies	400-00-6111	434.73
CABAY & COMPANY INC	69288	04/15/2024	custodial supplies	400-00-6111	102.40
CABAY & COMPANY INC	69352	04/15/2024	custodial supplies	400-00-6111	566.20
Vendor CABAY & COMPANY INC Total:					2,844.96
Vendor: CAREY ELECTRIC					
CAREY ELECTRIC	02-23-1563	04/15/2024	4800 Metalmaster (Insurance)	610-00-5980	8,471.00
Vendor CAREY ELECTRIC Total:					8,471.00
Vendor: CARY PARK DISTRICT					
CARY PARK DISTRICT	2230	04/15/2024	Trip - Billy Elliott	100-46-5110	226.38
CARY PARK DISTRICT	2236	04/15/2024	Trip - Jolly Inn	100-46-5110	120.00
Vendor CARY PARK DISTRICT Total:					346.38
Vendor: CITY ELECTRIC SUPPLY					
CITY ELECTRIC SUPPLY	MCH/025973	04/15/2024	MCH/025973	100-03-6110	212.02
Vendor CITY ELECTRIC SUPPLY Total:					212.02
Vendor: COMCAST CABLE					
COMCAST CABLE	0291 4-1-24	04/15/2024	CH Cable TV	620-00-5110	76.39

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
COMCAST CABLE	7920 3-27-24	04/15/2024	CH Monthly Internet	620-00-5110	187.90
				Vendor COMCAST CABLE Total:	264.29
Vendor: CONSERV FS					
CONSERV FS	65171002	04/15/2024	Landscape supplies	100-45-6110	465.84
				Vendor CONSERV FS Total:	465.84
Vendor: CURRAN CONTRACTING COMPANY					
CURRAN CONTRACTING	29578	04/15/2024	UPM for Crystal Lake Road	100-33-6110	1,258.60
				Vendor CURRAN CONTRACTING COMPANY Total:	1,258.60
Vendor: DAHLIN, M, PC					
DAHLIN, M, PC	297	04/15/2024	MARCH ADJUDICATION COURT	100-03-5110	51.75
DAHLIN, M, PC	297	04/15/2024	MARCH ADJUDICATION COURT	100-22-5110	465.75
				Vendor DAHLIN, M, PC Total:	517.50
Vendor: DAHM ENTERPRISES, INC					
DAHM ENTERPRISES, INC	2026	04/15/2024	March Land Application # 2026	510-32-5580	819.72
				Vendor DAHM ENTERPRISES, INC Total:	819.72
Vendor: DREISILKER ELECTRIC MOTORS INC					
DREISILKER ELECTRIC MOTORS	I10020	04/15/2024	Sludge Building Blower #3	510-32-5375	167.35
DREISILKER ELECTRIC MOTORS	I10021	04/15/2024	Boone Lagoon Pump Motor	510-32-5380	481.92
				Vendor DREISILKER ELECTRIC MOTORS INC Total:	649.27
Vendor: GALLS LLC					
GALLS LLC	027112385	04/15/2024	Uniform Order	100-22-4510	138.23
GALLS LLC	027396899	04/15/2024	Inv #027396899 - Uniform	100-22-4510	39.42
GALLS LLC	027424405	04/15/2024	Inv #027424405 - Uniform	100-22-4510	164.99
GALLS LLC	027500086	04/15/2024	Inv #027500086 - Uniform	100-22-4510	230.00
GALLS LLC	027518652	04/15/2024	Inv #027518652 - LEAD	100-23-6110	312.00
				Vendor GALLS LLC Total:	884.64
Vendor: GENERAL COMMUNICATIONS					
GENERAL COMMUNICATIONS	330582	04/15/2024	DECOMMISSION WORK AT	100-22-8300	9,240.00
				Vendor GENERAL COMMUNICATIONS Total:	9,240.00
Vendor: GORDON FLESCH COMPANY INC,					
GORDON FLESCH COMPANY	IN14627211	04/15/2024	MFP DaaS / Monthly Page	620-00-5110	480.30
				Vendor GORDON FLESCH COMPANY INC, Total:	480.30
Vendor: GRAINGER					
GRAINGER	9061531167	04/15/2024	Electrical supplies	100-45-6110	347.55
GRAINGER	9070463501	04/15/2024	Plumbing Supplies	100-45-6110	535.11
				Vendor GRAINGER Total:	882.66
Vendor: GUARDIAN ALLIANCE TECHNOLOGIES					
GUARDIAN ALLIANCE	22605	04/15/2024	Inv #22605 - Applicant	100-22-5110	356.00
GUARDIAN ALLIANCE	23308	04/15/2024	Inv #23308 - Applicant	100-22-5110	102.00
				Vendor GUARDIAN ALLIANCE TECHNOLOGIES Total:	458.00
Vendor: HARM'S FARM					
HARM'S FARM	31799	04/15/2024	Landscape supplies: hanging	100-45-5110	6,798.00
				Vendor HARM'S FARM Total:	6,798.00
Vendor: HAWKINS INC					
HAWKINS INC	6716909	04/15/2024	Chemical Delivery #6716909	510-32-6110	8,374.30
HAWKINS INC	6717728	04/15/2024	Inv# 6717728	510-31-6110	7,719.36
				Vendor HAWKINS INC Total:	16,093.66
Vendor: HEARTLAND BUSINESS SYSTEMS, LLC					
HEARTLAND BUSINESS	67901-H	04/15/2024	Microsoft Monthly M365	620-00-5110	4,241.38
				Vendor HEARTLAND BUSINESS SYSTEMS, LLC Total:	4,241.38
Vendor: HEY AND ASSOCIATES INC					
HEY AND ASSOCIATES INC	23-0228-17233	04/15/2024	Meadow Lane Wetland	100-33-5110	77.50
				Vendor HEY AND ASSOCIATES INC Total:	77.50
Vendor: HOLCIM-MAMR, INC					
HOLCIM-MAMR, INC	719274248	04/15/2024	Virgin Grade 9 for City Fuel Pad	100-33-6110	499.88

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
HOLCIM-MAMR, INC	719285235	04/15/2024	Virgin Grade 9 for City Fuel Pad	100-33-6110	1,050.99
HOLCIM-MAMR, INC	719289230	04/15/2024	Virgin Grade 9 for City Fuel Pad	100-33-6110	3,655.20
HOLCIM-MAMR, INC	719296411	04/15/2024	City Fuel Pad - Grade 9 -	100-33-6110	1,031.08
HOLCIM-MAMR, INC	719308589 STS	04/15/2024	Gravel Shop Stock STS	100-33-6110	817.97
HOLCIM-MAMR, INC	719308589WTR	04/15/2024	Gravel Shop Stock WTR	510-31-6110	826.22
HOLCIM-MAMR, INC	719321798	04/15/2024	FM-2 Sand Greenbrier Water	510-31-6110	140.19
HOLCIM-MAMR, INC	719340493	04/15/2024	Virgin Grade 9 Crystal Lake Rd	100-33-6110	515.99
Vendor HOLCIM-MAMR, INC Total:					8,537.52
Vendor: HOME DEPOT PRO					
HOME DEPOT PRO	793954215	04/15/2024	793954215	100-03-6110	161.70
HOME DEPOT PRO	795335439	04/15/2024	795335439	100-03-6110	117.77
HOME DEPOT PRO	796021236	04/15/2024	796021236	100-03-6110	171.93
Vendor HOME DEPOT PRO Total:					451.40
Vendor: ILLINOIS TOLLWAY					
ILLINOIS TOLLWAY	VN5306134678	04/15/2024	Inv #VN5306134678 - Tolls	100-22-5110	67.50
ILLINOIS TOLLWAY	VW5106099878	04/15/2024	Inv #VW5106099878 - Tolls	100-22-5110	33.10
Vendor ILLINOIS TOLLWAY Total:					100.60
Vendor: IMAGETEC LP					
IMAGETEC LP	729482	04/15/2024	Imagetec Monthly Lease	620-00-5110	253.35
Vendor IMAGETEC LP Total:					253.35
Vendor: IMPRESSIVE IMAGES					
IMPRESSIVE IMAGES	7126 STS	04/15/2024	Embroidery for uniforms STS	100-33-4510	18.00
IMPRESSIVE IMAGES	7126	04/15/2024	Embroidery for Uniforms #7126	100-33-4510	9.00
IMPRESSIVE IMAGES	UT 7125	04/15/2024	Embroidery for uniforms UTY	510-35-4510	33.00
Vendor IMPRESSIVE IMAGES Total:					60.00
Vendor: INFOSEND, INC					
INFOSEND, INC	259786	04/15/2024	MARCH W-S BILLS	100-04-5310	2,848.34
INFOSEND, INC	259786	04/15/2024	MARCH W-S BILLS	100-04-5330	874.80
Vendor INFOSEND, INC Total:					3,723.14
Vendor: INTERSTATE BILLING SERVICE INC					
INTERSTATE BILLING SERVICE	3036613057	04/15/2024	415 (3036613057)	100-33-5370	540.00
Vendor INTERSTATE BILLING SERVICE INC Total:					540.00
Vendor: JENSEN, TED					
JENSEN, TED	03876	04/15/2024	Tig Well Metric Pipe Plug INV#	510-32-5380	15.00
Vendor JENSEN, TED Total:					15.00
Vendor: KIMBALL MIDWEST					
KIMBALL MIDWEST	102052518	04/15/2024	kimball stock (102052518)	100-33-5370	325.17
KIMBALL MIDWEST	102076144	04/15/2024	kimball stock (102076144)	100-33-5370	289.77
Vendor KIMBALL MIDWEST Total:					614.94
Vendor: KIRCHNER, INC					
KIRCHNER, INC	63899	04/15/2024	63899	100-03-5120	504.50
KIRCHNER, INC	63900	04/15/2024	63900	100-03-5120	823.00
KIRCHNER, INC	63907	04/15/2024	WWTP Fire Extinguisher	510-32-5110	251.00
KIRCHNER, INC	63908	04/15/2024	Shop Service: Fire extinguishers	100-45-5110	255.75
KIRCHNER, INC	63909	04/15/2024	Shop Service: Fire extinguishers	100-45-5110	238.25
KIRCHNER, INC	63910	04/15/2024	Fire Extinguisher Inspection	400-00-5110	135.25
KIRCHNER, INC	63911	04/15/2024	Water Plants Fire Extinguisher	510-31-5110	227.50
Vendor KIRCHNER, INC Total:					2,435.25
Vendor: KNPHEIDE EQUIPMENT CO-CHICAGO					
KNPHEIDE EQUIPMENT CO-	068F97859	04/15/2024	Vehicle repairs	100-45-5370	958.24
Vendor KNPHEIDE EQUIPMENT CO-CHICAGO Total:					958.24
Vendor: MAPLE CONSTRUCTION INC					
MAPLE CONSTRUCTION INC	7932	04/15/2024	1315 Riverside (LEAD Service)	510-31-5110	9,200.00
Vendor MAPLE CONSTRUCTION INC Total:					9,200.00

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Vendor: MARCHEWKA, MIKE					
MARCHEWKA, MIKE	3-27-24	04/15/2024	Pest Control: Beavers Petersen	100-45-5110	900.00
Vendor MARCHEWKA, MIKE Total:					900.00
Vendor: MCMASTER-CARR SUPPLY CO					
MCMASTER-CARR SUPPLY CO	24666805	04/15/2024	Stainless Steel Roll Pins	510-32-5380	26.81
Vendor MCMASTER-CARR SUPPLY CO Total:					26.81
Vendor: MEADE INC					
MEADE INC	708115	04/15/2024	Traffic Signal Locates on CLR	100-33-5110	174.59
Vendor MEADE INC Total:					174.59
Vendor: MID AMERICAN WATER OF WAUCONDA INC					
MID AMERICAN WATER OF	268204W	04/15/2024	Hymax couplers 268204W	510-31-6110	1,254.00
MID AMERICAN WATER OF	28203W	04/15/2024	Coupling	510-31-6110	419.00
Vendor MID AMERICAN WATER OF WAUCONDA INC Total:					1,673.00
Vendor: MIDWEST METER INC					
MIDWEST METER INC	0163807-IN	04/15/2024	Inv# 0163807-IN	510-31-5110	1,900.00
Vendor MIDWEST METER INC Total:					1,900.00
Vendor: MINUTEMAN PRESS OF MCH					
MINUTEMAN PRESS OF MCH	99504	04/15/2024	Public Works Envelopes #99504	510-32-6210	255.25
Vendor MINUTEMAN PRESS OF MCH Total:					255.25
Vendor: MOTOROLA					
MOTOROLA	8281846933	04/15/2024	Portable Radio Batteries	620-00-6270	941.60
Vendor MOTOROLA Total:					941.60
Vendor: MULCH CENTER, THE					
MULCH CENTER, THE	401485	04/15/2024	Landscape supplies	100-45-6110	144.00
Vendor MULCH CENTER, THE Total:					144.00
Vendor: NORTHWEST ELECTRICAL SUPPLY CO INC					
NORTHWEST ELECTRICAL	17601726	04/10/2024	Street Light Drivers	100-1103	559.89
NORTHWEST ELECTRICAL	17601725	04/15/2024	Street Light Bulbs	100-33-6110	96.44
NORTHWEST ELECTRICAL	17601727	04/15/2024	Street Light Bulbs inv#	100-33-6110	217.16
Vendor NORTHWEST ELECTRICAL SUPPLY CO INC Total:					873.49
Vendor: OFFICIAL FINDERS LLC					
OFFICIAL FINDERS LLC	23707	04/15/2024	invoice 23707	100-47-5110	640.00
Vendor OFFICIAL FINDERS LLC Total:					640.00
Vendor: OLSON AUTO BODY					
OLSON AUTO BODY	5313	04/15/2024	493 (5313)	100-33-5370	788.00
Vendor OLSON AUTO BODY Total:					788.00
Vendor: PETROCHOICE LLC					
PETROCHOICE LLC	514486416	04/15/2024	817 (5119640)	510-35-5370	244.10
PETROCHOICE LLC	51482571	04/15/2024	Fuel - UTY - 51482571	510-35-6250	1,176.45
PETROCHOICE LLC	51482582	04/15/2024	51482582	100-03-6250	241.55
PETROCHOICE LLC	51482583WW	04/15/2024	Fuel - WW - 51482583	510-32-6250	945.19
PETROCHOICE LLC	51482584WTR	04/15/2024	Fuel - WTR - 51482584	510-31-6250	305.14
PETROCHOICE LLC	51482586	04/15/2024	Fuel - STS - 51482586	100-33-6250	1,379.96
PETROCHOICE LLC	51482587	04/15/2024	Inv #51482587 - Fuel	100-22-6250	5,599.76
PETROCHOICE LLC	51484269	04/15/2024	SWWTP/Regional Gen. Fuel	510-32-6250	1,630.35
PETROCHOICE LLC	51493780	04/15/2024	fleet stock 51493780	100-33-6250	4,239.54
Vendor PETROCHOICE LLC Total:					15,762.04
Vendor: PETTIBONE & CO, P F					
PETTIBONE & CO, P F	185629	04/15/2024	Inv #185629 - Thermal paper	100-22-6210	290.00
PETTIBONE & CO, P F	185631	04/15/2024	Inv #185631 - Thermal paper	100-22-6210	145.00
Vendor PETTIBONE & CO, P F Total:					435.00
Vendor: PITEL SEPTIC INC					
PITEL SEPTIC INC	25695	04/15/2024	Shamrocks the fox; toilet	200-00-5110	4,040.00
Vendor PITEL SEPTIC INC Total:					4,040.00

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Vendor: PROSHRED SECURITY					
PROSHRED SECURITY	1386142	04/15/2024	Inv #1386142 - Monthly Shred	100-22-5110	80.13
Vendor PROSHRED SECURITY Total:					80.13
Vendor: PUCHALSKI GOODLOE LLP					
PUCHALSKI GOODLOE LLP	717	04/15/2024	POLICE PENSION LEGAL	760-00-5110	2,127.50
Vendor PUCHALSKI GOODLOE LLP Total:					2,127.50
Vendor: RABINE DORS & DOCKS					
RABINE DORS & DOCKS	3338	04/15/2024	SWWTP Maint. Building	510-32-6110	380.55
Vendor RABINE DORS & DOCKS Total:					380.55
Vendor: RELIABLE SAND & GRAVEL					
RELIABLE SAND & GRAVEL	8224	04/15/2024	Stone Crystal Lake Rd Culvert	100-33-6110	813.32
Vendor RELIABLE SAND & GRAVEL Total:					813.32
Vendor: ROGERS, PAUL					
ROGERS, PAUL	INV0015880	04/15/2024	INSURANCE DEDUCTION	600-00-6960	42.63
Vendor ROGERS, PAUL Total:					42.63
Vendor: RUSSO POWER EQUIPMENT					
RUSSO POWER EQUIPMENT	SPI20560030	04/15/2024	saw spi20560030	510-35-5370	282.21
RUSSO POWER EQUIPMENT	SPI20572708	04/15/2024	Equipment repairs	100-45-5370	42.98
Vendor RUSSO POWER EQUIPMENT Total:					325.19
Vendor: SCHMITT, JON					
SCHMITT, JON	INV0015882	04/15/2024	INSURANCE DEDUCTION	600-00-6960	268.98
Vendor SCHMITT, JON Total:					268.98
Vendor: SCHWALENBERG, RYAN					
SCHWALENBERG, RYAN	INV0015883	04/15/2024	INSURANCE DEDUCTION	600-00-6960	94.77
Vendor SCHWALENBERG, RYAN Total:					94.77
Vendor: SERVICEMASTER BY THACKER					
SERVICEMASTER BY THACKER	25416	04/15/2024	1415 Industrial Cleaning (Apr	100-33-5115	500.00
Vendor SERVICEMASTER BY THACKER Total:					500.00
Vendor: STANARD & ASSOCIATES INC					
STANARD & ASSOCIATES INC	SA000057520	04/15/2024	Inv #SA000057520 - Evaluations	100-21-5110	990.00
Vendor STANARD & ASSOCIATES INC Total:					990.00
Vendor: SUNNYSIDE COMPANY					
SUNNYSIDE COMPANY	116724	04/15/2024	319 (116724)	100-22-5370	334.60
Vendor SUNNYSIDE COMPANY Total:					334.60
Vendor: THOMAS SCHMIDT					
THOMAS SCHMIDT	INV0015881	04/15/2024	INSURANCE DEDUCTION	600-00-6960	1,828.03
Vendor THOMAS SCHMIDT Total:					1,828.03
Vendor: TODAY'S UNIFORMS					
TODAY'S UNIFORMS	253466	04/15/2024	Inv #253466 - Uniform Order -	100-22-4510	49.95
TODAY'S UNIFORMS	253784	04/15/2024	Inv #253784 - Uniform Order -	100-22-4510	131.90
TODAY'S UNIFORMS	253835	04/15/2024	Inv #253835 - Uniform Order -	100-22-4510	34.95
TODAY'S UNIFORMS	253999	04/15/2024	Inv #253999 - Uniform Order	100-22-4510	50.00
TODAY'S UNIFORMS	254109	04/15/2024	Inv #254109 - Uniform Order -	100-22-4510	75.95
TODAY'S UNIFORMS	254171	04/15/2024	Inv #254171 - Uniform Order -	100-22-4510	57.95
TODAY'S UNIFORMS	254202	04/15/2024	Inv #254202 - Uniform Order -	100-23-4510	59.95
TODAY'S UNIFORMS	254212	04/15/2024	Inv #254212 - Uniform Order -	100-23-4510	56.95
TODAY'S UNIFORMS	254251	04/15/2024	Inv #254251 - Uniform Order -	100-22-4510	44.95
TODAY'S UNIFORMS	254265	04/15/2024	Inv #254265 - Uniform Order -	100-22-4510	39.95
TODAY'S UNIFORMS	254268	04/15/2024	Inv #254268 - Uniform Order -	100-22-4510	59.95
TODAY'S UNIFORMS	254298	04/15/2024	Inv #254298 - Uniform Order -	100-22-4510	51.80
TODAY'S UNIFORMS	254299	04/15/2024	Inv #254299 - Uniform Order -	100-22-4510	114.95
TODAY'S UNIFORMS	254300	04/15/2024	Inv #254300 - Uniform Order -	100-22-4510	99.90
TODAY'S UNIFORMS	254302	04/15/2024	Inv #254302 - Uniform Order -	100-22-4510	44.95
TODAY'S UNIFORMS	254303	04/15/2024	Inv #254303 - Uniform Order -	100-22-4510	44.95
TODAY'S UNIFORMS	254304	04/15/2024	Inv #254304 - Uniform Order -	100-22-4510	44.95
TODAY'S UNIFORMS	254382	04/15/2024	Inv #254382 - Uniform Order -	100-22-4510	199.95

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
TODAY'S UNIFORMS	254397	04/15/2024	Inv #254397 - Uniform Order -	100-23-4510	65.95
TODAY'S UNIFORMS	254398	04/15/2024	Inv #254398 - Uniform Order -	100-23-4510	65.95
TODAY'S UNIFORMS	254629	04/15/2024	Inv #254629 - Uniform Order	100-23-4510	74.95
TODAY'S UNIFORMS	254630	04/15/2024	Inv #254630 - Uniform Order -	100-23-4510	74.95
TODAY'S UNIFORMS	254637	04/15/2024	Inv #254637 - Uniform Order -	100-23-4510	75.95
TODAY'S UNIFORMS	254642	04/15/2024	Uniform Order - K. Schmitt	100-23-4510	75.95
TODAY'S UNIFORMS	254695	04/15/2024	Inv #254695 - Uniform Order -	100-22-4510	175.00
TODAY'S UNIFORMS	254713	04/15/2024	inv #254713 - Uniform Order -	100-22-4510	56.95
TODAY'S UNIFORMS	254729	04/15/2024	Inv #254729 - Uniform Order -	100-22-4510	199.95
TODAY'S UNIFORMS	254956	04/15/2024	Inv #254956 - Uniform Order	100-22-4510	69.95
TODAY'S UNIFORMS	255004	04/15/2024	Inv #255004 - Uniform Order -	100-23-4510	179.85
Vendor TODAY'S UNIFORMS Total:					2,379.30
Vendor: TOPS IN DOG TRAINING CORP					
TOPS IN DOG TRAINING CORP	26774	04/15/2024	Inv #26774 - Training	100-22-6310	400.00
Vendor TOPS IN DOG TRAINING CORP Total:					400.00
Vendor: ULTRA STROBE COMMUNICATIONS INC					
ULTRA STROBE	084597	04/15/2024	310/311 VEHICLE EQUIPMENT	445-00-8400	6,937.85
ULTRA STROBE	084598	04/15/2024	310/311 VEHICLE EQUIPMENT	445-00-8400	6,937.85
ULTRA STROBE	084599	04/15/2024	DURANGO UNMARKED	445-00-8400	4,195.00
ULTRA STROBE	084600	04/15/2024	DURANGO MARKED VEHICLE	445-00-8400	4,195.00
ULTRA STROBE	084601	04/15/2024	DURANGO MARKED VEHICLE	445-00-8400	4,195.00
ULTRA STROBE	084602	04/15/2024	DURANGO MARKED VEHICLE	445-00-8400	4,195.00
ULTRA STROBE	084856	04/15/2024	VEH 325 EQUIPMENT	445-00-8400	193.69
ULTRA STROBE	084861	04/15/2024	PD VEHICLE EQUIPMENT	445-00-8400	581.07
Vendor ULTRA STROBE COMMUNICATIONS INC Total:					31,430.46
Vendor: UNITED LABORATORIES					
UNITED LABORATORIES	INV403957	04/15/2024	Descaling Wipes #INV403957	510-32-6110	210.00
Vendor UNITED LABORATORIES Total:					210.00
Vendor: XYLEM DEWATERING SOLUTIONS, INC					
XYLEM DEWATERING	401320997	04/15/2024	Millstream Bypass Rental	510-32-8500	420.00
XYLEM DEWATERING	401322350	04/15/2024	Millstream Bypass Rental	510-32-8500	2,940.99
Vendor XYLEM DEWATERING SOLUTIONS, INC Total:					3,360.99
Grand Total:					162,785.27

Fund Summary

Fund	Expense Amount
100 - GENERAL FUND	62,263.66
200 - TOURISM FUND	4,040.00
400 - RECREATION CENTER FUND	1,677.95
445 - CAPITAL ASSET MAINTENANCE & REPLACEMENT	31,430.46
510 - WATER/SEWER FUND	44,359.37
600 - EMPLOYEE INSURANCE FUND	2,234.41
610 - RISK MANAGEMENT FUND	8,471.00
620 - INFORMATION TECHNOLOGY FUND	6,180.92
760 - POLICE PENSION FUND	2,127.50
Grand Total:	162,785.27

AS NEEDED COUNCIL MEETING 4-15-24

620	620-00-5110	COMCAST CABLE	03/01/2024	187.90
290	290-00-8900	COMED	03/01/2024	30,000.00
100	100-45-5370	GLOBAL PARTS SOLUTIONS & TRANSPORT, LLC	03/01/2024	1,000.00
100	100-03-6110	HOME DEPOT PRO	03/01/2024	121.38
100	100-01-5110	ILLINOIS STATE POLICE	03/01/2024	367.25
200	200-00-5110	INDESTRUCTO RENTAL COMPANY	03/01/2024	5,500.00
100	100-01-5230	MCANDREWS PC, THE LAW OFFICE OF PATRICK	03/01/2024	4,000.00
100	100-44-5110	MCHENRY COUNTY DEPT OF HEALTH	03/01/2024	115.00
100	100-44-5110	MCHENRY COUNTY DEPT OF HEALTH	03/01/2024	115.00
100	100-44-5110	MCHENRY COUNTY DEPT OF HEALTH	03/01/2024	115.00
100	100-22-5410	MCHENRY COUNTY JUVENILE OFFICERS ASSOC	03/01/2024	120.00
100	100-01-5230	ZUKOWSKI ROGERS FLOOD & MCARDLE	03/01/2024	4,387.50
100	100-01-5230	ZUKOWSKI ROGERS FLOOD & MCARDLE	03/01/2024	6,879.70
100	100-03-6110	ACE HARDWARE	03/08/2024	56.64
100	100-33-6110	ACE HARDWARE	03/08/2024	234.99
100	100-33-6270	ACE HARDWARE	03/08/2024	53.98
100	100-45-6110	ACE HARDWARE	03/08/2024	139.36
510	510-31-6110	ACE HARDWARE	03/08/2024	208.85
510	510-32-5370	ACE HARDWARE	03/08/2024	5.20
510	510-32-5380	ACE HARDWARE	03/08/2024	92.82
510	510-32-5380	ACE HARDWARE	03/08/2024	14.91
510	510-32-6110	ACE HARDWARE	03/08/2024	223.65
100	100-41-6110	ADAMS MEMORIALS & MEMORABLE GIFTS	03/08/2024	690.00
200	200-00-5110	ADVANTAGE AVL	03/08/2024	5,200.00
100	100-46-6920	BRUNCH CAFE	03/08/2024	720.00
400	400-00-6111	CABAY & COMPANY INC	03/08/2024	203.39
400	400-40-6110	CABAY & COMPANY INC	03/08/2024	99.13
200	200-00-5110	CHAS HERDRICH & SONS, INC	03/08/2024	12,275.40
620	620-00-5110	COMCAST CABLE	03/08/2024	27.30
620	620-00-5110	COMCAST CABLE	03/08/2024	172.90
620	620-00-5110	COMCAST CABLE	03/08/2024	191.70
200	200-00-5110	DUNDEE SCOTTISH PIPE BAND	03/08/2024	1,000.00
225	225-00-5110	FOX VALLEY FIRE & SAFETY	03/08/2024	195.00
225	225-00-5110	FOX VALLEY FIRE & SAFETY	03/08/2024	4,662.00
225	225-00-5110	FOX VALLEY FIRE & SAFETY	03/08/2024	4,662.00
100	100-45-5110	FURST	03/08/2024	7,300.00
100	100-03-6110	HOME DEPOT CREDIT SERVICES	03/08/2024	538.81
100	100-33-6110	HOME DEPOT CREDIT SERVICES	03/08/2024	212.91
100	100-33-6270	HOME DEPOT CREDIT SERVICES	03/08/2024	58.95
100	100-45-6110	HOME DEPOT CREDIT SERVICES	03/08/2024	835.24
510	510-31-6110	HOME DEPOT CREDIT SERVICES	03/08/2024	109.54
200	200-00-5110	INDESTRUCTO RENTAL COMPANY	03/08/2024	5,704.00
200	200-00-5110	LYNCH, CAROLYN	03/08/2024	1,300.00
100	100-45-5110	MARCHEWKA, MIKE	03/08/2024	2,300.00
100	100-22-5370	NAPA AUTO PARTS MPEC	03/08/2024	225.16
100	100-33-5370	NAPA AUTO PARTS MPEC	03/08/2024	704.51
100	100-33-6250	NAPA AUTO PARTS MPEC	03/08/2024	1,076.48
100	100-45-5370	NAPA AUTO PARTS MPEC	03/08/2024	41.75
510	510-35-5370	NAPA AUTO PARTS MPEC	03/08/2024	289.76
100	100-33-4510	RED WING BUSINESS ADVANTAGE	03/08/2024	219.99
100	100-33-4510	RED WING BUSINESS ADVANTAGE	03/08/2024	246.39
200	200-00-5110	UNITED TALENT COORDINATORS	03/08/2024	9,800.00
100	100-46-5310	UPS	03/08/2024	36.65
620	620-00-5110	VERIZON CONNECT FLEET USA LLC	03/08/2024	895.45
100	100-01-6940	BANKCARD PROCESSING CENTER	03/15/2024	22.10
100	100-01-6940	BANKCARD PROCESSING CENTER	03/15/2024	975.00

100	100-05-5410	BANKCARD PROCESSING CENTER	03/15/2024	264.00
100	100-05-5430	BANKCARD PROCESSING CENTER	03/15/2024	325.00
100	100-06-5110	BANKCARD PROCESSING CENTER	03/15/2024	500.00
100	100-06-5410	BANKCARD PROCESSING CENTER	03/15/2024	250.00
100	100-06-5420	BANKCARD PROCESSING CENTER	03/15/2024	15.85
100	100-06-5430	BANKCARD PROCESSING CENTER	03/15/2024	169.00
100	100-22-6210	BANKCARD PROCESSING CENTER	03/15/2024	47.70
100	100-22-8300	BANKCARD PROCESSING CENTER	03/15/2024	4,299.99
100	100-23-5430	BANKCARD PROCESSING CENTER	03/15/2024	105.00
100	100-23-6210	BANKCARD PROCESSING CENTER	03/15/2024	38.61
100	100-03-5120	CINTAS CORPORATION LOC 355	03/15/2024	106.53
100	100-33-4510	CINTAS CORPORATION LOC 355	03/15/2024	323.00
510	510-32-4510	CINTAS CORPORATION LOC 355	03/15/2024	803.96
100	100-03-5370	FIRST BANKCARD	03/15/2024	114.75
100	100-22-5370	FIRST BANKCARD	03/15/2024	439.80
100	100-22-5420	FIRST BANKCARD	03/15/2024	138.85
100	100-33-6950	FIRST BANKCARD	03/15/2024	12.00
100	100-41-5310	FIRST BANKCARD	03/15/2024	132.00
100	100-41-6110	FIRST BANKCARD	03/15/2024	139.46
100	100-45-5430	FIRST BANKCARD	03/15/2024	43.00
100	100-45-6110	FIRST BANKCARD	03/15/2024	734.85
100	100-46-5110	FIRST BANKCARD	03/15/2024	327.28
100	100-46-6110	FIRST BANKCARD	03/15/2024	347.44
100	100-46-6112	FIRST BANKCARD	03/15/2024	200.00
100	100-46-6920	FIRST BANKCARD	03/15/2024	2,942.18
100	100-47-5110	FIRST BANKCARD	03/15/2024	147.00
100	100-47-5410	FIRST BANKCARD	03/15/2024	175.00
100	100-47-5430	FIRST BANKCARD	03/15/2024	63.00
100	100-47-6110	FIRST BANKCARD	03/15/2024	1,134.20
400	400-00-5321	FIRST BANKCARD	03/15/2024	458.37
400	400-40-5110	FIRST BANKCARD	03/15/2024	599.00
400	400-40-6142	FIRST BANKCARD	03/15/2024	144.26
620	620-00-8300	FIRST BANKCARD	03/15/2024	2,340.44
510	510-32-5430	FIRST BANKCARD	03/15/2024	255.00
510	510-35-5410	FIRST BANKCARD	03/15/2024	83.00
510	510-31-6110	GREAT LAKES WATER & SAFETY PRODUCTS	03/15/2024	1,659.44
100	100-01-5110	ILLINOIS STATE POLICE	03/15/2024	367.25
100	100-03-5120	MENDEZ LANDSCAPING & BRICK PAVERS INC	03/15/2024	450.00
100	100-03-5120	MENDEZ LANDSCAPING & BRICK PAVERS INC	03/15/2024	450.00
100	100-03-5120	MENDEZ LANDSCAPING & BRICK PAVERS INC	03/15/2024	475.00
100	100-03-5120	MENDEZ LANDSCAPING & BRICK PAVERS INC	03/15/2024	475.00
100	100-03-5120	MENDEZ LANDSCAPING & BRICK PAVERS INC	03/15/2024	875.00
100	100-45-6110	SHERWIN-WILLIAMS CO, THE	03/15/2024	254.53
100	100-42-5110	SOUTHWEST AQUATIC TEAM	03/15/2024	56.00
100	100-42-5110	SOUTHWEST AQUATIC TEAM	03/15/2024	77.00
100	100-01-6110	STAPLES	03/15/2024	113.58
100	100-01-6210	STAPLES	03/15/2024	75.71
100	100-03-6110	STAPLES	03/15/2024	11.50
100	100-03-6210	STAPLES	03/15/2024	23.89
100	100-30-6210	STAPLES	03/15/2024	266.94
100	100-30-6210	STAPLES	03/15/2024	66.28
100	100-45-5370	AMAZON CAPITAL SERVICES	03/22/2024	137.57
100	100-45-6110	AMAZON CAPITAL SERVICES	03/22/2024	299.18
100	100-46-6110	AMAZON CAPITAL SERVICES	03/22/2024	9.98
100	100-46-6920	AMAZON CAPITAL SERVICES	03/22/2024	11.99
100	100-47-6110	AMAZON CAPITAL SERVICES	03/22/2024	454.17
400	400-00-6110	AMAZON CAPITAL SERVICES	03/22/2024	109.43
100	400-00-6111	AMAZON CAPITAL SERVICES	03/22/2024	33.32

200	200-00-5110	CHAS HERDRICH & SONS, INC	03/22/2024	14,581.05
100	100-33-5520	CONSTELLATION NEWENERGY INC	03/22/2024	21,260.91
100	100-44-5510	CONSTELLATION NEWENERGY INC	03/22/2024	57.08
100	100-03-6110	HARBOR FREIGHT COMMERCIAL ACCOUNT	03/22/2024	79.98
100	100-45-6110	HARBOR FREIGHT COMMERCIAL ACCOUNT	03/22/2024	15.98
445	445-00-8200	KM CONSTRUCTION	03/22/2024	83,633.00
100	100-22-5320	MOTOROLA	03/22/2024	3,359.00
100	100-46-6920	SAM'S CLUB	03/22/2024	119.88
100	100-47-6110	SAM'S CLUB	03/22/2024	34.74
400	400-00-6110	SAM'S CLUB	03/22/2024	89.88
100	100-46-5110	THE DANCING HORSES DINNER THEATRE	03/22/2024	2,020.00
100	100-03-6110	ACE HARDWARE	03/29/2024	128.55
100	100-33-5370	ACE HARDWARE	03/29/2024	19.79
100	100-33-6110	ACE HARDWARE	03/29/2024	104.73
100	100-45-6110	ACE HARDWARE	03/29/2024	528.09
400	400-00-6111	ACE HARDWARE	03/29/2024	62.74
510	510-31-6110	ACE HARDWARE	03/29/2024	130.55
510	510-32-5380	ACE HARDWARE	03/29/2024	60.94
510	510-32-6110	ACE HARDWARE	03/29/2024	174.90
100	100-33-5110	LANGTON GROUP	03/29/2024	0.60
100	100-47-5110	MCHENRY COMMUNITY SCHOOL DIST #15	03/29/2024	2,575.00
100	100-01-6210	MINUTEMAN PRESS OF MCH	03/29/2024	39.38
100	100-22-6210	MINUTEMAN PRESS OF MCH	03/29/2024	39.38
TOTAL:				271,019.07



City of McHenry
333 S Green Street
McHenry, Illinois 60050
Phone: (815) 363-2100
Fax: (815) 363-2119
www.cityofmchenry.org

AGENDA ITEM

DATE: April 15, 2024
TO: City Council
FROM: Deputy Clerk Monte Johnson
RE: Sam Oil Liquor

AGENDA ITEM SUMMARY:

Sam Oil LLC has applied for a Class C liquor license at 4608 W. Crystal Lake Road. This application is simply for a new owner to take over the Marathon gas station on Crystal Lake Road.

The Mayor, Chief of Police, City Administrator, and Deputy Clerk met with the new business owner and the background checks has been completed and successfully passed. The new owner will have 30 days to find a manager/agent who lives within 10 miles of the City of McHenry.

RECOMMENDATION:

A motion to approve a Class C Liquor License to Sam Oil LLC, located at 4608 W. Crystal Lake Road.



Application for Liquor License

License Classification

Application Date *

3/11/2024

License Type *

A Class "D" (Special Event) license has a separate application

☐ A

☐ B

☒ C

☐ E

☐ F

☐ G

☐ H

[License Classifications](#) - Link to classifications list in the City Code

New/Transfer *

☐ New Business ☒ Transfer of License

Applicant Business

Name of Business *

SAM OIL LLC

Name on License

Name to appear on liquor license (if different than above).

Amiruddin Ahmed

Address *

4608 W Crystal Lake Rd

Phone *

[REDACTED]

Email *

[REDACTED]

Type of Business *

☐ Sole Proprietor ☐ Partnership ☒ LLC or Corporation

Principal Business Type *

☐ Bar

☐ Restaurant

☐ Retail Store

☐ Hotel

☒ Gas Station

☐ Gaming Parlor

☐ Other

[REDACTED]

A separate application will need to be filled out for video gaming. The issuance of a qualified liquor license in the City of McHenry does not guarantee that a video gaming license will be issued.

State of Filing

List state of filing for LLC, Corporation, Partnership and Sole Proprietor

Illinois

Alcohol Sale Length

How long has the business been in the business of selling alcohol? List date.

Over five years

Zoning

What Zoning Classification is the business property?

Business Location History

Date

Date on which the business opened or will open at the above Business Location

Property Ownership

Is the property at which the applicant business is located owned or leased by the applicant?

☒ Owned ☐ Leased

Location Qualifications *

Is the location of the applicant's business for which the license is sought within one hundred feet of any church, school, hospital, funeral home, home for aged or indigent persons or for veterans and their families or any military or naval station?

☒ No ☐ Yes

Parking

How many private property parking spaces are associated with the business location?

12

Business Agent

An agent is the authorized representative of the Licensee who has supervisory authority over all employees of the license premises. An agent may be an owner, partner, member, or designated manager.

Full Name *

Amiruddin Ahmed

Date of Birth *

[REDACTED]

Home Address *

Street Address, City, Zip

[REDACTED]

Phone *

[REDACTED]

Email *

[REDACTED]

Business History

History *

Have the applicant(s) (including all 5% or higher owners), corporation, LLC, or partnership ever engaged in the business or sale of alcoholic liquor at any other location?

☒ No
☐ Yes

Business Licensing and Filing Identification

ROT

Applicant's Retailer's Occupation tax (ROT) Registration Number

Delinquency *

Has applicant been delinquent in the payment of the Retailer's Occupational Tax (Sales Tax)?

☒ No ☐ Yes

Insurance

List the name and address of dram shop insurance company along with the policy numbers for both the applicant business and owner of the building (if leased) in which the alcoholic liquor will be sold for the duration of the license.

Insurance Company

Insurance Company Address

Policy Number

Background Questionnaire

The following questions are in relation to the McHenry City Liquor Ordinance and Illinois law as it pertains to liquor licensing. All questions must be answered honestly. Failure to do so may disqualify you from the application process.

Are you familiar with all the laws of the United States, State of Illinois and ordinances of the City of McHenry pertaining to the sale of alcoholic liquor; and will you abide by them?

*

☒ Yes ☐ No

Will you maintain the entire premises in a safe, clean and sanitary manner free from conditions, which might cause accidents?

*

☒ Yes ☐ No

Will you attempt to prevent rowdiness, fights and disorderly conduct of any kind and immediately notify the McHenry Police Department if any such events take place?

*

☒ Yes ☐ No

Has any manufacturer, importing distributor or distributor of alcoholic liquors directly or indirectly paid or agreed to pay for this license, advanced money or anything else of value or any credit (other than merchandising credit in the ordinary course of business for a period not in excess of 90 days), or is such a person directly or indirectly interested in the ownership, conduct or operation of the place of business?

*

☒ Yes ☐ No

Have any of the applicants, including all listed agents and partners who have a minimum of a 5% ownership in the business been convicted of any violation of any law pertaining to alcoholic liquors?

Liquor Violations? *

☐ Yes ☒ No

Felony / Misdemeanor? *

Have any of the applicants, including all listed agents and partners who have a minimum of a 5% ownership in the business been convicted of a felony or misdemeanor?

☐ Yes ☒ No

Will you and all your employees refuse to serve or sell alcoholic liquor to an intoxicated person or to a minor?

☒ Yes ☐ No

Has any owner(s) or member(s) of a Partnership been issued a federal gaming devise stamp or a federal wagering stamp by the federal government for the current tax period? If a Corporation, has any officer, manager, or director thereof; or, any stockholder owning in the aggregate more than twenty (20) percent of the stock, been issued a federal wagering devise stamp or a federal wagering stamp by the federal government for the current tax period?

Federal Gaming/Wagering Stamp *

☐ Yes ☒ No

Have you, or any partner, or owner of 5% or more shares of the business or Agent, ever had a liquor license revoked or suspended?

Suspension *

☐ Yes ☒ No

Liquor Suspension Information

For a large number of suspensions, a separate document may be submitted in lieu of filling out the boxes below.

Name

Date and Location of Offense

Is any individual who is directly or indirectly interested in applicant's place of business, a law-enforcing official or elected public official (mayor, alderman, and member of any City commission, committee or board)?

Official or Officer *

☐ Yes ☒ No

Public Official or Officer Information

Name

Address

Phone

Have you ever been convicted of a gambling offense (if a partnership or corporation, include all partners, owners of 5% or more shares of the corporation and the local manager)?

Gambling Offense

☐ Yes ☒ No

Ownership Records

A List of all owners, partners, stock holders and members must be listed below. In lieu of filling out multiple boxes, additional supporting paperwork may be submitted.

Owner Information

Name

Amiruddin Ahmed

Date of Birth

[REDACTED]

Address

Street Address, City, Zip

[REDACTED]

Phone

[REDACTED]

Email

[REDACTED]

Percentage of Ownership

100

File Upload

Upload supporting documents, certificate of insurance, etc

I, the undersigned, being first duly sworn, deposes and says that I (we), have read the above and foregoing Application, caused the answers to be provided thereto and all of the information given on said Application to be true and correct, and consent to investigation and background check by the Local Liquor Control Commissioner or his designee and agree to comply with all City Ordinances and the rules stated on this application.

Signature of Authorized Agent of Corporation

Amiruddin Ahmed

Acknowledgement*

☒ I understand that checking this box constitutes a legal signature and confirms that I have filled out this form to the best of my ability.

Date*

3/11/2024



City of McHenry
333 S Green Street
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www.cityofmchenry.org

AGENDA ITEM

DATE: April 15, 2024
TO: City Council
FROM: Deputy Clerk Monte Johnson
RE: Patina McHenry LLC

AGENDA ITEM SUMMARY:

Patina McHenry LLC has applied for a Class C liquor license. Patina Wine Shop is one of the new businesses that will be at the Riverwalk Shoppes for the 2024 season. They will have a Class C license, which allows them to sell packaged wine to go. The Class C license does not allow for consumption on premise, but the State of Illinois does allow for product sampling. Product sampling would consist of up to 3 samples of one ounce of wine to a consumer in one day.

The Mayor, Chief of Police, and Deputy Clerk met with the business and the background checks have been completed and successfully passed.

RECOMMENDATION:

A motion to approve a Class C Liquor License to Patina McHenry LLC, located at 1202 Riverside Drive Unit 10, and if approved, pass an ordinance Amending Title 4, Chapter 2, Alcoholic Liquor, Section 6, Limitation on Number of Licenses, of the McHenry City Code.



MC HENRY

PATINA WINE SHOP





THE CONCEPT

Patina Wine Shop will be a small upscale retail store, featuring wines from around the world.

Patina's walls will be lined with modern displays with retail wine, beer and spirit offerings, as well as beverage related gifts and home items.

We will strive to become "the" spot for locals, boaters and wine enthusiasts to come to get hard to find wines, cult favorites, unique gifts and customized items for their homes.



THE PRODUCTS

- Bottles of White Wine, Red Wine, Sparkling Wine, Fortified Wines
- 1 and 2 bottle a month Wine Club, offered in 3 month or 6 month memberships
- Hard to find Liquors, Local Spirits and Craft Beers



THE PRODUCTS

- Glassware, Decanters, Ice Cube Trays, Wine Openers
- Charcuterie Boards, Accoutrements
- Scented Candles, Wind Chimes, Bottle Carriers
- Custom and Seasonal Gift Baskets
- Picnic Baskets for Concerts in the Park





WHAT MAKES PATINA WINE SHOP DIFFERENT?

McHenry has Liquor Stores. Patina Wine Shop is not a Liquor Store. Instead of offering a large selection of typical economical beers, liquors and wine, we will offer a carefully curated selection of products for those who are looking for something fun, unique, allocated, often at a premium price point, hopefully bringing people looking for the finer things into the area.

McHenry does not have a wine shop or wine bar in town.

The closest establishment is Off the Vine Wine Shop which is 20 minutes to the south in Crystal Lake.

There is a wine bar/shop 25 minutes west in Woodstock, Winestock Market and Lounge and one in Wauconda, Bliss Wine Lounge. Both are more of a restaurant than a wine shop and do not offer a wide selection of gifts or a wine club.

We are hoping to capture not only neighbors from McHenry but also to appeal to our neighbors north and northeast of us who don't have anything close to what we offer by them.





OUR TARGET MARKET

Our target market is adults ages 35-65 who are upper middle class.

McHenry, Spring Grove and Volo have some of the most expensive real estate in the state. They are home to many people who can be described as "Urban Sophisticates". They read, support the arts and high-end shops and love travel.

We feel like this would be a great market for an upscale wine shop.

A man with curly hair, wearing a dark blue button-down shirt, is holding a clipboard and a blue pen. He is looking up at a wine rack filled with bottles. The background is a wine shop with many more wine bottles on shelves.

Patina Wine Shop Team

OWNER/SHOP MANAGER CARISSA SHAFFER

Carissa has been active in the restaurant industry for over 25 years. In 2003, she graduated from the Cooking and Hospitality Institute of Chicago and began managing restaurants. She spent 8 years with Francesca's Restaurants Group as the Director of Operations and a Managing Partner.

As her curiosity grew for wine and fine dining, she took a job as the Director of Operations with Boka Restaurant Group in Chicago, where she was able to work with Michelin Star Restaurants, James Beard Award Winning Chefs and Master Sommeliers.

In 2014, Carissa went on to open her own restaurant, Knife & Tine, in Lincoln Park to critical acclaim. In 2018, she sold off her business and began working with Bobby's Restaurants as a Director of Operations and Partner at Café Lucci and Bobby's Deerfield.

In 2023, Carissa and her partner Tim opened the first Patina Wine Bar in Park Ridge. The neighborhood went wild for an amazing wine bar with incredible food and they have been packed ever since.

She is extremely excited about Patina Wine Shop at the McHenry Riverwalk Shoppes! She hopes to spend the year gaining invaluable knowledge of the community, product likes and dislikes and sales trends and then to be back in front of you to ask for a liquor license for Patina Wine Bar Mc Henry!



OWNER/ SHOP MANAGER TIM ARIFI

Tim grew up in the family restaurant business with his Grandfather and Father owning Café Lucci in Glenview. From a young age, he spent all his time at the restaurant doing everything from hosting to washing dishes to valeting cars.

In 2007, Tim headed to Illinois State University where he received a degree in Operations Management and Entrepreneurship. During his time in college, he opened a mobile car detailing business, which was one of the first in Illinois. The business was extremely successful and profitable. But the call of the restaurant business was too strong, and he soon bought in as a partner of Bobby's Deerfield. Shortly after, he became the CFO of Bobby's Restaurants, handling the finances and overseeing accounting, reporting and cashflow.

Tim opened Patina Wine Bar in Park Ridge in 2023 and now oversees all the financials and the beverage program at the restaurant, ensuring they have unique and allocated items while also managing group programming and inventory.

While Carissa and Tim are familiar with the Northern Chicago Suburbs, they feel having a spot at the Riverwalk Shoppes will help them learn the clientele and the community. They feel this is the best way to learn if Patina Wine Bar Mc Henry would be viable.



SOMMELIER WYLIE SHAFFER

Wylie will be our Certified Sommelier for Patina Wine Shop.

After many years of classes and studying, he passed the very challenging and rigorous final exam with the Court of Master Sommeliers. The early part of his career was spent being the Sommelier at the Saloon Steakhouse, The Wit Hotel and The Purple Pig in Chicago.

He has a passion for unique wines and has traveled abroad to Portugal, Croatia, Greece and Italy to expand his knowledge. Wylie will be selecting the wines that Patina Wine Shop, the Wine Club and will be in store to discuss wine with customers.





Application for Liquor License

License Classification

Application Date *

2/13/2024

License Type *

A Class "D" (Special Event) license has a separate application

- | | | |
|-------------------------|-------------------------|------------------------------------|
| <input type="radio"/> A | <input type="radio"/> B | <input checked="" type="radio"/> C |
| <input type="radio"/> E | <input type="radio"/> F | <input type="radio"/> G |
| <input type="radio"/> H | | |

[License Classifications](#) - Link to classifications list in the City Code

New/Transfer *

- ☒ New Business ☐ Transfer of License

Applicant Business

Name of Business *

Patina McHenry LLC

Name on License

Name to appear on liquor license (if different than above).

Address *

TBD

Phone *

[REDACTED]

Email *

[REDACTED]

Type of Business *

- ☐ Sole Proprietor ☐ Partnership ☒ LLC or Corporation

Principal Business Type *

- | | |
|---|-------------------------------------|
| <input type="radio"/> Bar | <input type="radio"/> Restaurant |
| <input checked="" type="radio"/> Retail Store | <input type="radio"/> Hotel |
| <input type="radio"/> Gas Station | <input type="radio"/> Gaming Parlor |
| <input type="radio"/> Other | <input type="text"/> |

A separate application will need to be filled out for video gaming. The issuance of a qualified liquor license in the City of McHenry does not guarantee that a video gaming license will be issued.

State of Filing

List state of filing for LLC, Corporation, Partnership and Sole Proprietor

IL

Alcohol Sale Length

How long has the business been in the business of selling alcohol? List date.

Zoning

What Zoning Classification is the business property?

Business Location History

Date

Date on which the business opened or will open at the above Business Location

5/3/2024

Property Ownership

Is the property at which the applicant business is located owned or leased by the applicant?

☐ Owned ☒ Leased

List the property owner information for the leased property.

A copy of the property lease agreement must also be submitted. If the property is owned by a land trust, trustee must file affidavit disclosing names and addresses of all beneficial owners and percentage of interest.

Person or Business Name

Address

Phone Number

Email

Location Qualifications *

Is the location of the applicant's business for which the license is sought within one hundred feet of any church, school, hospital, funeral home, home for aged or indigent persons or for veterans and their families or any military or naval station?

☒ No ☐ Yes

Parking

How many private property parking spaces are associated with the business location?

NA

Business Agent

An agent is the authorized representative of the Licensee who has supervisory authority over all employees of the license premises. An agent may be an owner, partner, member, or designated manager.

Full Name *

Carissa Shaffer

Date of Birth *

[REDACTED]

Home Address *

Street Address, City, Zip

[REDACTED]

Phone *

Email *

Business History

History *

Have the applicant(s) (including all 5% or higher owners), corporation, LLC, or partnership ever engaged in the business or sale of alcoholic liquor at any other location?

- ☐ No
☒ Yes

Business History Information

For a large history, documents can be uploaded in lieu of filling out the fields

Name of Person or Business

Patina Wine Bar, LLC.

D/B/A Name

Address

112 S Prospect Ave. Park Ridge, IL 60056

Business Licensing and Filing Identification

ROT #

Applicant's Retailer's Occupation tax (ROT) Registration Number

Delinquency *

Has applicant been delinquent in the payment of the Retailer's Occupational Tax (Sales Tax)?

- ☒ No ☐ Yes

Insurance

List the name and address of dram shop insurance company along with the policy numbers for both the applicant business and owner of the building (if leased) in which the alcoholic liquor will be sold for the duration of the license.

Insurance Company

Ralph Weiner & Associates

Insurance Company Address

Policy Number

Owner Insurance Company

Owner Insurance Address

Background Questionnaire

The following questions are in relation to the McHenry City Liquor Ordinance and Illinois law as it pertains to liquor licensing. All questions must be answered honestly. Failure to do so may disqualify you from the application process.

Are you familiar with all the laws of the United States, State of Illinois and ordinances of the City of McHenry pertaining to the sale of alcoholic liquor; and will you abide by them?

*

☒ Yes ☐ No

Will you maintain the entire premises in a safe, clean and sanitary manner free from conditions, which might cause accidents?

*

☒ Yes ☐ No

Will you attempt to prevent rowdiness, fights and disorderly conduct of any kind and immediately notify the McHenry Police Department if any such events take place?

*

☒ Yes ☐ No

Has any manufacturer, importing distributor or distributor of alcoholic liquors directly or indirectly paid or agreed to pay for this license, advanced money or anything else of value or any credit (other than merchandising credit in the ordinary course of business for a period not in excess of 90 days), or is such a person directly or indirectly interested in the ownership, conduct or operation of the place of business?

*

☐ Yes ☒ No

Have any of the applicants, including all listed agents and partners who have a minimum of a 5% ownership in the business been convicted of any violation of any law pertaining to alcoholic liquors?

Liquor Violations? *

☐ Yes ☒ No

Felony / Misdemeanor? *

Have any of the applicants, including all listed agents and partners who have a minimum of a 5% ownership in the business been convicted of a felony or misdemeanor?

☐ Yes ☒ No

Will you and all your employees refuse to serve or sell alcoholic liquor to an intoxicated person or to a minor?

*

☒ Yes ☐ No

Has any owner(s) or member(s) of a Partnership been issued a federal gaming devise stamp or a federal wagering stamp by the federal government for the current tax period? If a Corporation, has any officer, manager, or director thereof; or, any stockholder owning in the aggregate more than twenty (20) percent of the stock, been issued a federal wagering devise stamp or a federal wagering stamp by the federal government for the current tax period?

Federal Gaming/Wagering Stamp *

☐ Yes ☒ No

Have you, or any partner, or owner of 5% or more shares of the business or Agent, ever had a liquor license revoked or suspended?

Suspension *

☐ Yes ☒ No

Liquor Suspension Information

For a large number of suspensions, a separate document may be submitted in lieu of filling out the boxes below.

Name

Date and Location of Offense

Is any individual who is directly or indirectly interested in applicant's place of business, a law-enforcing official or elected public official (mayor, alderman, and member of any City commission, committee or board)?

Official or Officer *

☐ Yes ☒ No

Public Official or Officer Information

Name

Address

Phone

Have you ever been convicted of a gambling offense (if a partnership or corporation, include all partners, owners of 5% or more shares of the corporation and the local manager)?

Gambling Offense

☐ Yes ☐ No

Ownership Records

A List of all owners, partners, stock holders and members must be listed below. In lieu of filling out multiple boxes, additional supporting paperwork may be submitted.

Owner Information

Name

Carissa Shaffer

Date of Birth

██████████

ORDINANCE NO. 24-

Amending Title 4, Chapter 2, Alcoholic Liquor, Section 6, License Classification and Fees; Approval Authority; Limitation on Number of Licenses

WHEREAS, the City of McHenry, McHenry County, Illinois, is a home rule municipality as contemplated under Article VII, Section 6, of the Constitution of the State of Illinois, and the passage of this Ordinance constitutes an exercise of the City's home rule powers and functions as granted in the Constitution of the State of Illinois.

NOW, THEREFORE BE IT ORDAINED by the City Council of the City of McHenry, McHenry County, Illinois, as follows:

SECTION 1: Section 4-2-6, subsection D-3, of the Municipal Code relating to liquor license classifications, shall be amended as follows:

D.3. Class C (Packaged Retail) License: Issuance of a Class C license shall authorize the retail sale of packaged alcoholic liquor only. No consumption of alcoholic liquor shall be permitted on the premises. The annual fee for a Class C license shall be one thousand one hundred dollars (\$1,100.00). No more than twenty-six (26) Class C licenses shall be in force in the City at any time.

SECTION 2: If any section, paragraph, subdivision, clause, sentence or provision of this Ordinance shall be adjudged by any Court of competent jurisdiction to be invalid, such judgment shall not effect, impair, invalidate or nullify the remainder thereof, which remainder shall remain and continue in full force and effect.

SECTION 3: All ordinances, or parts thereof, in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 4: This ordinance shall be published in pamphlet form by and under the authority of the corporate authorities of the City of McHenry, Illinois.

SECTION 5: This ordinance shall be in full force and effect from and after its passage, approval and publication, as provided by law.

Passed this 15th day of April 2024.

	<u>Ayes</u>	<u>Nays</u>	<u>Absent</u>	<u>Abstain</u>
Alderwoman Bassi	_____	_____	_____	_____
Alderman Glab	_____	_____	_____	_____
Alderman Koch	_____	_____	_____	_____
Alderman McClatchey	_____	_____	_____	_____
Alderwoman Miller	_____	_____	_____	_____
Alderman Santi	_____	_____	_____	_____
Alderman Strach	_____	_____	_____	_____

Wayne Jett, Mayor

Monte Johnson, Deputy City Clerk



Department of Community Development
McHenry Municipal Center
333 Green Street
McHenry, Illinois 60050
Phone: (815) 363-2170
Fax: (815) 363-2173
www.cityofmchenry.org

AGENDA SUPPLEMENT

TO: Mayor and City Council

FOR: April 15, 2024 City Council Meeting

FROM: Cody Sheriff, City Planner

RE: **Ordinance granting a Zoning Variation and Conditional Use Permit to allow an Open Sales Lot in conjunction with Automotive Sales at 4016 W. Crystal Lake Road.**

ATT:

1. Unapproved Planning and Zoning Commission Minutes dated March 20, 2024
2. Ordinance granting a Zoning Variation and Conditional Use Permit to allow an Open Sales Lot in conjunction with Automotive Sales at 4016 W. Crystal Lake Road.
3. Planning & Zoning Commission Staff Report & Petitioner's Application Packet

AGENDA ITEM SUMMARY:

Bold Motors Inc. is requesting approval of a Conditional Use Permit to operate an Open Sales Lot in conjunction with automotive sales at 4016 W. Crystal Lake Road. The City of McHenry Zoning Ordinance requires a Conditional Use Permit for automotive sales if openly displaying automotive vehicles for sale. The petitioner is also requesting approval of a Zoning Variation to accommodate the location of the existing Quonset hut that was constructed in 1950.

PLANNING & ZONING COMMISSION DISCUSSION & RECOMMENDATION:

A public hearing for the request was held on March 20, 2024. There were no objectors present at the hearing. Staff explained that the subject property is located within the boundaries of the Main Street Subarea Plan. The plan recommends the consolidation of the existing lots located on the southwest corner of IL-120 and Crystal Lake Road into a single development. Several years ago, Thorntons attempted to consolidate ownership of the lots but failed due to 'hold out' property owners wanting well above market value for their property. Staff believes it is unlikely that lot consolidation will occur without some type of government intervention. Staff



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also explained that the existing principal structure (Quonset hut) encroached within the required interior side yard setback but is considered legal nonconforming since the structure was lawfully constructed in 1950.

Overall, the Commission agreed with staff's assessment. The Commission's discussion was largely clarifying whether there was any type of automotive repair. The petitioner explained that very minor superficial repairs would occur onsite but most work would be contracted offsite with local automotive repair businesses. The Commission voted in favor of the request 6-1, 1-0, 0-abstain. The Commissioner voting against the request identified his desire for development to go in a different direction for this area with the new investment coming in at Taylor Place Apartments. Those voting in favor identified that overall consolidation would be unlikely without some form of government intervention. In the meantime, allowing a business to occupy the space would be preferred.

If the City Council concurs, it is recommended that the attached ordinance granting a Zoning Variation and Conditional Use Permit to allow an Open Sales Lot in conjunction with Automotive Sales be approved (City Council vote-simple majority).



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Unapproved Planning & Zoning Commission Meeting Minutes March 20, 2024

File No. Z-2024-03

Petitioner: Bold Motors Inc.

Request for a Conditional Use Permit to allow an Open Sales Lot in conjunction with Automotive Sales and Zoning Variations to accommodate the existing Principal and Accessory Structures at 4016 W. Crystal Lake Road.

Chairwoman Rockweiler opened the file at 5:31 p.m. Planner Sheriff stated that all publication requirements have been met. Petitioner Bold Motors Inc., represented by Jaime Valdez and Oleh Semesenko were sworn in by Chairwoman Rockweiler. Oleh gave a general overview of their business and desire to relocate to McHenry and that they are requesting approval of Variations to accommodate the existing principal building and a Conditional Use Permit for the Open Sales Lot.

Planner Sheriff presented the staff report. Planner Sheriff identified that the existing principal structure predates the currently adopted Zoning Ordinance and contained a legal nonconforming setback. Given the longevity of the use of the building staff did not believe approval of the request for a variation would generate any adverse impacts on the surrounding properties. Staff also did not believe that approval of the requested conditional use would generate any adverse impacts given the longevity of the use of the site for sales of commercial equipment and operations as a woodworking shop. Staff identified that the site is located within the boundaries of the Main Street Subarea Plan. The plan identifies this site as well as others surrounding it to be consolidated into a single lot. Staff identified that an attempt was made over 20 years ago to do this when Thorntons was looking at this corner but ultimately failed due to a single holdout property. Staff doesn't believe approval of the request would hinder the plan's goal for lot consolidation without government intervention of some sort such as eminent domain but that would require many steps to occur beforehand. Planner Sheriff identified several conditions of approval recommended if the Commission viewed the petition favorably.

Commissioner Riley asked questions about the location of the ROW. Planner Sheriff responded and explained it was a few feet from the existing curb.



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Commissioner Lehman and Commissioner Locke asked if the petitioner would be performing minor repair work and related activities. Mr. Semesenko responded saying that they would only be performing work that would clean the car's appearance and general work. Nothing serious would occur such as body work or any type of related automotive repair. Commissioner Davis also inquired about repair work and Mr. Semesenko reiterated prior points that any repair work would be superficial for the most part to get the cars ready for sale.

Commissioner Gleason asked about where customers will park. Mr. Semesenko responded saying that customers would park generally in front of the office area in the front next to the garage.

Chairwoman Rockweiler opened the public comment portion of the public hearing at 5:39PM. None were present and Chairwoman closed the public comment portion of the hearing at 5:39PM.

Final deliberation and discussion. The Commission was largely in agreement with the petition with the exception of Commissioner Locke who stated he was generally not in favor of the request stating he believed it was out of character of what the City wanted to accomplish in the Main Street Subarea.

A motion was made by Commissioner Lehman, Seconded by Commissioner Riley to recommend approval of the Petitioner's request for a Conditional Use Permit to allow an Open Sales Lot in conjunction with automotive sales at the Subject Property, subject to the following conditions:

1. The Property Owner shall maintain the display area in a neat and orderly manner as determined by the Zoning Administrator.
2. The display of motor vehicles shall be prohibited in the Right-of-Way.
3. The Property Owner shall apply for a building permit for the stripping of the parking lot prior to receiving a Certificate of Occupancy.

And by making said motion, Commissioner Lehman agreed that the approval criteria for Conditional Uses have been met as outlined in the staff report. Roll Call Vote: 6-ayes: Commissioners Rockweiler, Bremer, Davis, Gleason, Riley, and Lehman; 1-Nay: Locke; 0-abstained. Motion Carried.



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A motion was made by Commissioner Davis, seconded by Commissioner Bremer, to recommend approval of the petitioner's request for a zoning variation to allow a 2.3' setback in lieu of the 10' required to accommodate the existing principal structure. And by making said motion, Commissioner Davis agreed that the approval criteria for Variances have been met as outlined in the staff report. Roll Call Vote: 6-ayes: Commissioners Rockweiler, Bremer, Davis, Gleason, Riley, and Lehman; 1-Nay: Locke; 0-abstained. Motion Carried.

File Z-2024-03 was closed at 5:40PM.



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ORDINANCE NO 24-

ORDINANCE GRANTING A ZONING VARIATION AND CONDITIONAL USE PERMIT TO ALLOW AN OPEN SALES LOT IN CONJUNCTION WITH AUTOMOTIVE SALES AT 4016 W CRYSTAL LAKE ROAD

WHEREAS, the City of McHenry, McHenry County, Illinois, is a home rule municipality as contemplated under Article VII, Section 6, of the Constitution of the State of Illinois, and the passage of this Ordinance constitutes an exercise of the City's home rule powers and functions as granted in the Constitution of the State of Illinois; and

WHEREAS, a petition has been filed by Bold Motors Incorporated, ("Applicant"), requesting approval of a zoning variation and conditional use permit for an open sales lot in conjunction with automotive sales at the property commonly known as 4016 W Crystal Lake Road, legally described in the ALTA/NSPS Land Title Survey dated 4/29/2022 on "EXHIBIT A", attached hereto and incorporated herein, "SUBJECT PROPERTY"; and

WHEREAS, a public hearing on said petition was held before the Planning and Zoning Commission on March 20, 2024 in the manner prescribed by ordinance and statute, and as a result of said hearing, the Planning and Zoning Commission recommended to the City Council the granting of the requested Zoning Variation and Conditional Use Permit (6-aye; 1-nay; 0-abstain); and

WHEREAS, the City Council has considered the evidence and recommendations from the Planning and Zoning Commission and finds that the approval of the request is consistent with the objectives of the City of McHenry Zoning Ordinance to protect the public health, safety, morals, and general welfare of its residents.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MCHENRY, MCHENRY COUNTY, ILLINOIS, AS FOLLOWS:

SECTION 1: That the SUBJECT PROPERTY is hereby granted approval of a Conditional Use Permit to operate an Open Sales Lot in conjunction with Automotive Sales subject to the following condition(s):

1. The Property Owner shall maintain the display area in a neat and orderly manner as determined by the Zoning Administrator.
2. The display of motor vehicles shall be prohibited in the Right-of-Way.



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3. The Property Owner shall apply for a building permit for the stripping of the parking lot prior to receiving a Certificate of Occupancy.

SECTION 2: In granting said Conditional Use Permit, the City Council finds that the approval criteria for Conditional Use Permits listed in §11-15-5 of the City of McHenry Zoning Ordinance have been met.

SECTION 3: That the SUBJECT PROPERTY is hereby granted approval of a Zoning Variation to allow a 2.3' interior side yard setback off the northeast property line in lieu of the 10' required to accommodate the existing principal structure.

SECTION 4: In granting said Zoning Variance, the City Council finds that the approval criteria for Variances listed in §11-19-5 of the City of McHenry Zoning Ordinance have been met.

SECTION 5: This Ordinance shall be published in pamphlet form by and under the authority of the corporate authorities of the City of McHenry, McHenry County, Illinois.

SECTION 6: This Ordinance shall be in full force and effect from and after its passage, approval, and publication in pamphlet form as provided by law.

Passed this 15^h day of April, 2024.

	<u>Ayes</u>	<u>Nays</u>	<u>Absent</u>	<u>Abstain</u>
Alderwoman Bassi	_____	_____	_____	_____
Alderman Glab	_____	_____	_____	_____
Alderman Koch	_____	_____	_____	_____
Alderman McClatchey	_____	_____	_____	_____
Alderwoman Miller	_____	_____	_____	_____
Alderman Santi	_____	_____	_____	_____
Alderman Strach	_____	_____	_____	_____

Wayne Jett, Mayor

Trisha Ramel, City Clerk



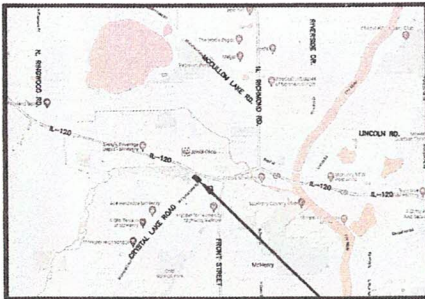
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EXHIBIT A

A.L.T.A./N.S.P.S. Land Title Survey of 4016 W. Crystal Lake Road dated 4/29/2022

A.L.T.A./N.S.P.S. LAND TITLE SURVEY

SHEET 1 OF 1



VICINITY MAP

LOCATION

PARCEL DETAILS

ADDRESS: 4016 W. CRYSTAL LAKE RD.
MCHENRY, IL 60050
PIN NO.: 09-27-476-017

LEGAL DESCRIPTION

PART OF THE EAST HALF OF THE SOUTHEAST QUARTER OF SECTION 27, TOWNSHIP 45 NORTH, RANGE 8 EAST OF THE THIRD PRINCIPAL MERIDIAN, DESCRIBED AS FOLLOWS: COMMENCING AT THE MOST SOUTHERLY CORNER OF LOT 1 OF HANLEY'S FIRST ADDITION TO THE CITY OF MCHENRY, ACCORDING TO THE PLAT THEREOF RECORDED MAY 29, 1893 AS DOCUMENT NO. 10152, IN BOOK 1 OF PLATS, PAGE 44; THENCE SOUTH 46 DEGREES 58 MINUTES WEST ALONG THE WESTERLY LINE OF CRYSTAL LAKE ROAD, 59.75 FEET FOR A PLACE OF BEGINNING; THENCE SOUTH 48 DEGREES 58 MINUTES WEST ALONG SAID WESTERLY LINE, 100.25 FEET; THENCE NORTH 43 DEGREES 02 MINUTES WEST, 224.4 FEET; THENCE NORTH 34 DEGREES 35 MINUTES EAST, 102.64 FEET TO A POINT WHICH IS SOUTH 34 DEGREES 35 MINUTES WEST, 9.91 FEET FROM THE SOUTHWEST CORNER OF LOT 3 OF SAID HANLEY'S FIRST ADDITION; THENCE SOUTH 43 DEGREES 02 MINUTES EAST, 246.41 FEET TO THE PLACE OF BEGINNING, IN MCHENRY COUNTY, ILLINOIS.

SURVEY RELATED SCHEDULE B EXCEPTIONS

NONE LISTED

SURVEYOR'S NOTES

1. FIELD WORK WAS COMPLETED ON 04/27/2022.
2. THE UNDERGROUND UTILITIES SHOWN HAVE BEEN LOCATED FROM FIELD SURVEY INFORMATION AND DRAWINGS IN THE SURVEYOR'S POSSESSION. THE SURVEYOR MAKES NO GUARANTEE THAT THE UNDERGROUND UTILITIES SHOWN COMPRISE ALL SUCH UTILITIES IN THE AREA, EITHER IN SERVICE OR ABANDONED. THE SURVEYOR FURTHER DOES NOT WARRANT THAT THE UNDERGROUND UTILITIES SHOWN ARE IN THE EXACT LOCATION INDICATED ALTHOUGH HE DOES STATE THAT THEY ARE LOCATED AS ACCURATELY AS POSSIBLE FROM INFORMATION AVAILABLE. THE SURVEYOR HAS NOT PHYSICALLY LOCATED THE UNDERGROUND UTILITIES.
3. COMPARE THE DESCRIPTION ON THIS PLAT WITH YOUR DEED, ABSTRACT, OR CERTIFICATE OF TITLE; ALSO COMPARE ALL POINTS BEFORE BUILDING BY SAME, AND REPORT ANY DIFFERENCES IMMEDIATELY.
4. BUILDING LINES ARE SHOWN ONLY WHERE THEY ARE SO RECORDED ON THE MAPS. REFER TO YOUR DEED OR ABSTRACT FOR ADDITIONAL ZONING RESTRICTIONS.
5. THIS SURVEY IS NOT VALID WITHOUT THE SURVEYOR'S ORIGINAL SIGNATURE AND SEAL.
6. EASEMENTS AND SERVITUDES SHOWN HEREON ARE BASED UPON A TITLE COMMITMENT PERMITTED BY CHICAGO TITLE IDENTIFIED AS MEMBER 2257000052, WITH AN EFFECTIVE DATE OF MARCH 28, 2022.
7. PLEASE NOTE, THE RIGHT OF WAY FOR CRYSTAL LAKE ROAD IS SHOWN ON THE COUNTY GIS SITE FOR 66 FEET. NO DOCUMENTS WERE PROVIDED TO THE SURVEYOR FOR ANY RIGHT OF WAY WIDTH OR ROADWAY DEDICATION IN THIS AREA.
8. THE BEARINGS ARE ASSUMED SHOWN HEREON, AND ARE BASED UPON THE WESTERLY LINE OF CRYSTAL LAKE ROAD BEING SOUTH 46 DEGREES 12 MINUTES 48 SECONDS WEST (ASSUMED).
9. DIMENSIONS ALONG CURVES ARE ARC DISTANCES.
10. MEASUREMENTS ARE SHOWN IN FEET AND DECIMAL PARTS THEREOF.
11. DIMENSIONS ENCLOSED IN () INDICATE RECORDED OR DEED DATA. ALL OTHER DIMENSIONS ARE MEASURED.

ALTA/NSPS TABLE "A" ITEMS

1. MONUMENTS PLACED (OR A REFERENCE MONUMENT OR WITNESS TO THE CORNER) AT ALL MAJOR CORNERS OF THE BOUNDARY OF THE PROPERTY, UNLESS ALREADY MARKED OR IDENTIFIED BY AN EXISTING MONUMENT OR WITNESS IN CLOSE PROXIMITY TO THE CORNER. [EXCEPT IN STATES THAT REQUIRE RECORD MONUMENT PLATTING] ALL CORNER MONUMENTS ARE FOUND AND SHOWN HEREON.
2. ADDRESSES OF THE SURVEYED PROPERTY IF DISCLOSED IN DOCUMENTS PROVIDED TO OR OBTAINED BY THE SURVEYOR, OR OBSERVED WHILE CONDUCTING THE FIELDWORK, SHOWN HEREON - SEE PARCEL DETAILS.
3. GROSS LAND AREA (AND OTHER AREAS IF SPECIFIED BY THE CLIENT), SHOWN HEREON - SEE AREA SUMMARY.
- 7.(A) EXTERIOR DIMENSIONS OF ALL BUILDINGS AT GROUND LEVEL, SHOWN HEREON.

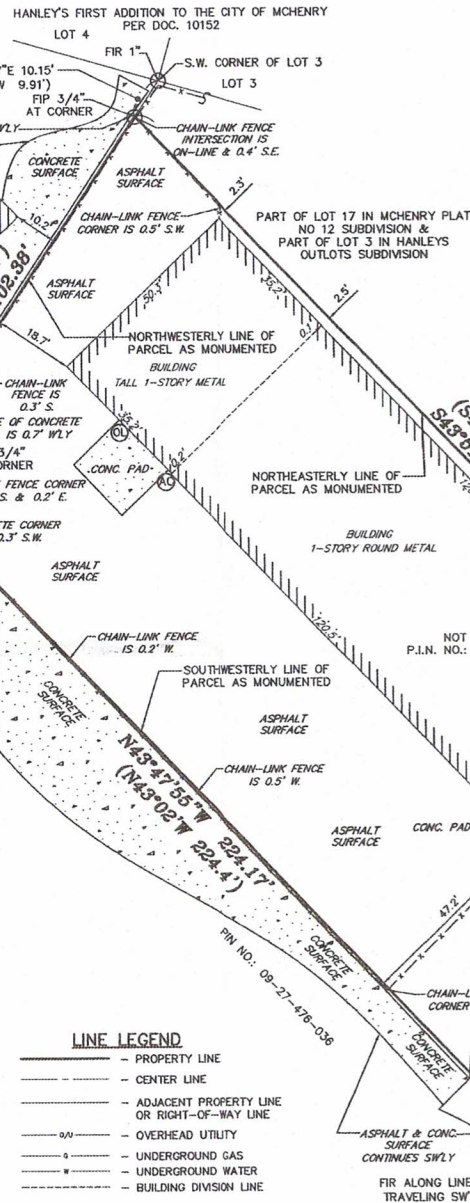
SURVEYOR'S CERTIFICATE

TO: CHICAGO TITLE INSURANCE COMPANY
JAMES A. UMBARGER JR.
DANIEL L. UMBARGER

THIS IS TO CERTIFY THAT THIS MAP OR PLAT AND THE SURVEY ON WHICH IS BASED WERE MADE IN ACCORDANCE WITH THE 2021 MINIMUM STANDARD DETAIL REQUIREMENTS FOR ALTA/NSPS LAND TITLE SURVEYS, JOINTLY ESTABLISHED AND ADOPTED BY ALTA AND NSPS, AND INCLUDES ITEMS 1, 2, 4 AND 7A OF TABLE A THEREOF. THE FIELD WORK WAS COMPLETED ON 04/27/2022.

DATED THIS 27TH DAY OF APRIL, 2022.

ERIC ZINGRE, JR.
PROFESSIONAL LAND SURVEYOR
MY REGISTRATION EXPIRES APRIL 30, 2022
PROFESSIONAL DESIGN FIRM LICENSE NUMBER 184-005886
EXPIRES APRIL 30, 2023



AREA SUMMARY
MEASURED PARCEL AREA IS 23,546 SQ. FT. =
0.540 ACRES, MORE OR LESS

SYMBOL LEGEND

- DEPRESSED CURB
- CONCRETE SURFACE
- (XXX.XX) - RECORD CALL
- ⊕ - MANHOLE
- ⊙ - UTILITY POLE
- ⊙ - BOLLARD
- ⊙ - AIR CONDITIONING UNIT
- ⊙ - OVERHEAD LIGHT
- ⊙ - GAS VALVE
- ⊙ - GAS METER
- FIP - FOUND IRON PIPE
- FIR - FOUND IRON ROD
- ⊙ - FOUND IRON PIPE/ROD
- ⊙ - CONCRETE
- ⊙ - BUFFALO BOX
- ⊙ - GUY WIRE
- Δ - SURVEY MARKER

LINE LEGEND

- PROPERTY LINE
- CENTER LINE
- ADJACENT PROPERTY LINE OR RIGHT-OF-WAY LINE
- OVERHEAD UTILITY
- UNDERGROUND GAS
- UNDERGROUND WATER
- BUILDING DIVISION LINE

PREPARED FOR
DONALD C. STINESPRING
& ASSOCIATES
5414 HILL RD.,
P.O. BOX 382,
RICHMOND, IL 60071

SURVEY

DRAWN BY	DATE	EZ SURVEYING, INC.
EZ	4/29/2022	P.O. BOX 595
PROJECT NO.		ROCKTON, IL 61072
2022096		(815) 519-7319
SCALE	SHEET	EMAIL: ERICZ@EVSURVEYING.COM
1" = 20'	1 OF 1	WWW.EVSURVEYING.COM

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Department of Public Works
Steve Wirch, Director of Public Works
1415 Industrial Drive
McHenry, Illinois 60050
Phone: (815) 363-2186
Fax: (815) 363-2214
www.cityofmchenry.org

REGULAR AGENDA SUPPLEMENT

DATE: April 15, 2024
TO: Mayor and City Council
FROM: Steve Wirch, Director of Public Works
Greg Gruen, P.E., Engineer
RE: Central WWTP Site Remediation Program
No Further Remediation (NFR) Letter
ATT: HR Green, Inc. - Change Order #1

AGENDA ITEM SUMMARY:

Staff requests City Council to consider approving Change Order #1 in the amount of \$40,680 to HR Green, Inc. to assist the City to obtain an NFR letter from the IEPA for the Central Wastewater Treatment Plant (WWTP) site. This Change Order is in addition to Task Order #3 that was previously approved by City Council.

BACKGROUND:

The Central WWTP site consists of approximately 7 acres of area at the far east end of Waukegan Road located along the Fox River. In Winter of 2021, the decommissioned WWTP was demolished in anticipation of future redevelopment. Staff has been in contact with several developers since that time. Due to the previous use of the site, they have indicated that obtaining an NFR letter from the IEPA is a prerequisite to developing the site.

On September 6, 2022, the City Council approved Task Order #3 with HR Green, Inc. for \$61,900 to assist the City in obtaining the NFR letter. The task order proposal scope was very specific and included providing 14 borings and 97 samples for analysis for potential contaminants. After the proposal was approved, HR Green developed a project plan and subsequently submitted the plan to the IEPA. This is the first step in the NFR process. The IEPA reviewed the plan and is requiring a total of 16 borings and 159 samples. The additional borings, sampling testing, analysis and

reporting will cost an additional \$40,680. To date, the City has spent only \$9,201 of the original contract.

The existing site is located in the City's Downtown TIF district. The FY24/25 budget includes \$96,000 to pay for the remaining costs.

ANALYSIS:

Staff has analyzed the proposal and the additional fee of \$40,680 is reasonable. This change order is due to the additional IEPA boring, sampling and testing requirements that were more than originally anticipated. Staff's recommendation is to proceed with Change Order #1 for Task Order #3 in the amount of \$40,680.

RECOMMENDATION:

Therefore, if Council concurs, it is recommended that City Council approve Change Order #1 in the amount of \$40,680 to HR Green, Inc. for the Central WWTP Site Remediation Program.



EXHIBIT A

SCOPE OF SERVICES

For
City of McHenry

Central WWTP – Site Remediation Program Environmental Services

~~Troy Strange~~
Steve Wirch

PE – Director of Public Works
City of McHenry
333 S Green Street
McHenry, IL 60050
815-363-2185

Prepared By:

Chad J. Pieper, PE – Project Manager

Updated by: Scott Marquardt, PE - Project Manager

HR Green, Inc.

1391 Corporate Drive, Suite 203

McHenry, IL 60050

815-385-1778

HR Green Project Number: 200769.03

~~August 8, 2022~~

April 9, 2024

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THIS **SCOPE OF SERVICES** is for a Professional Services Contract between the City of McHenry (hereafter "CLIENT") and HR Green, Inc. (hereafter "COMPANY").

1.0 Project Understanding

COMPANY is pleased to provide CLIENT this proposal to perform various tasks as detailed herein associated with Illinois EPA Site Remediation Program (SRP) consulting for the former Central Wastewater Treatment Facility property, identified as PINs 09-35-203-040, 022, 025, and 040, in McHenry, Illinois (Site). The Site is approximately 6.77 acres in size.

These services are proposed as part of the environmental due diligence process associated with potential redevelopment of the Site by a third-party developer.

A Phase I Environmental Site Assessment (ESA) was previously completed on the Site on January 11, 2019. The Phase I assessment process revealed the presence of Recognized Environmental Concern (RECs) in connection with or adjacent to the Site including a WWTP, Underground Storage Tanks (USTs), and a Leaking Underground Storage Tank (LUST) and a Historical Recognized Environmental Concern (HREC) including both an UST and LUST. In response to the identification of RECs on the Site, COMPANY performed a Phase II ESA to investigate the findings of this Phase I ESA. A total of five soil borings and five temporary wells were installed on the Site. The result of the investigation identified the presence of lead and benzene above the regulatory limits in groundwater and soil on the Site.

The CLIENT has requested a proposal to perform tasks associated with the pursuit of ultimately securing a focused No Further Remediation (NFR) Letter for the Site. COMPANY is recommending that the CLIENT pursue a focused NFR Letter with the contaminants of concern identified as Volatile Organic Compounds (VOCs), Polynuclear Aromatic Hydrocarbons (PNAs), and RCRA Metals.

Based on a review of the existing data, additional site investigation and technical reporting, at a minimum, is required for the issuance of a focused NFR Letter.

2.0 Scope of Services

The CLIENT agrees to employ COMPANY to perform the following services:

Task 1: Site Investigation Work Plan **Completed with plan approved by IEPA Jan. 30, 2023**

Based on the available information, COMPANY will prepare a Site Investigation Work Plan in conformance with the standards and requirements of the IEPA Site Remediation Program as provided in 740 and 742 as well as the United States Environmental Protection Agency (USEPA) SW-846, "Test Methods for Evaluating Solid Waste, Physical/Chemical Methods," ASTM E1903-97 standard, "Standard for Environmental Site Assessments: Phase II Environmental Site Assessment Process," and Occupational Health & Safety Administration (OSHA) 1910 Standards. The additional proposed site investigation activities identified in the plan will be proposed to meet the minimum investigation requirements based on recent input from the IEPA.

The plan shall include a detailed technical description of the proposed Site Investigation procedures inclusive of the installation of soil borings, temporary groundwater and soil gas monitoring wells, collection of soil, groundwater and soil gas samples with respect to 740 and 742 requirements. The Site Investigation Work Plan will also identify the reporting requirements

necessary for ultimately obtaining SRP approval and closure via issuance of an NFR Letter. The Work Plan shall be submitted to the IEPA for review and comment. Upon receipt of any comments, COMPANY shall modify the Plan, if necessary, and gain CLIENT approval for execution of the approved Work Plan Site Investigation activities.

Task 2: Focused Phase II Site Investigation

The purpose of the Phase II Focused Site Investigation (FSI) activities discussed within this section is to supplement existing data and evaluate current subsurface conditions at the Site for inclusion within a FSI Report to address the IEPA provided comments and meet the initial reporting requirements of 35 Illinois Administrative Code (IAC) 740, Site Remediation Program (740), and 35 IAC 742, Tiered Approach to Corrective Action Objectives (742). The FSI proposed herein is based on the initial review of available information. The initial scope identified herein was developed in conjunction with general regulatory requirements and guidelines, as well as input from the CLIENT and existing Site conditions. COMPANY initially proposes the following:

- Advance up to fourteen (14) soil borings to depths ranging between approximately 15 to 20 feet below ground surface (bgs) to evaluate soil and groundwater (if encountered) quality at the Site. 15
- Completion of three (3) soil borings that are 2" constructed groundwater monitoring wells and two (2) soil borings that are 1" temporary groundwater wells to maximum depths of 20 feet bgs to evaluate groundwater (if encountered) conditions at the Site. 4
- Installation of three (3) soil gas implants to a maximum depth of five (5) feet below grade to evaluate VOCs in soil gas.

COMPANY will perform a subsurface investigation in conformance with standards set forth by the IEPA in 740 and 742, US EPA SW-846, "Test Methods for Evaluating Solid Waste, Physical / Chemical Methods," ASTM E1903-19 standard, "Standard for Environmental Site.

Assessments: Phase II Environmental Site Assessment Process and OSHA 1910 Standards. COMPANY will subcontract a drilling contractor to perform environmental drilling services. The drilling contractor will be responsible for public utility locates prior to drilling activities. COMPANY requests the CLIENT and/or Owner identifies any private utility locations prior to mobilization.

All soil and groundwater samples selected for laboratory analysis will be placed in laboratory provided containers, labeled, placed in a cooler with ice, and logged on a chain of custody form. The soil samples will be transported under chain-of-custody to a National Environmental Laboratory Accreditation Conference (NELAC) accredited laboratory. The samples will be analyzed within the standard turnaround time (five to seven business days) following Level II Quality Assurance/Quality Control (QA/QC) protocols. The following presents the maximum number of soil samples to be analyzed for each parameter:

- Nineteen (19) samples for VOCs, USEPA Method 8260B. Soil samples will be preserved in the field following USEPA Method 5035 protocols. 30
- Nineteen (19) samples for PNAs, USEPA Method 8270B. 24
- Nineteen (19) samples for RCRA Metals, USEPA Method 6010B. 30

Six (6) samples for SVOCs, USEPA Method 8270B

Note: 3" Rock will require either larger drill rig or excavator to provide sample

- Up to twelve ~~(12)~~ ³⁰ samples for Toxicity Characteristic Leachate Procedure (TCLP) extraction and evaluation of two metal constituents per extracted sample, USEPA Method 1311/6010/6020.
- Up to six (6) soil samples for Total Petroleum Hydrocarbons (TPH), USEPA Method 8015B.
- Nineteen ~~(19)~~ ³⁰ samples for pH, USEPA Method 9045C.
- Three (3) samples for Fractional Organic Carbon (FOC), ASTM 2974-87.

A total of three (3) soil borings will be completed as constructed 2" groundwater monitoring wells and two (2) soil borings will be completed as 1" groundwater monitoring wells to a maximum depth of 20 feet bgs. From each well, a grab-groundwater-sample will be analyzed for the focused contaminants of concern as identified above with the exception of TPH, pH, and FOC, in accordance with the applicable method. Additionally, field-filtered groundwater samples will be collected for analyses of RCRA Metals to evaluate both dissolved and total concentrations. In addition to groundwater sample collection, COMPANY shall also perform in-situ hydraulic conductivity testing and survey the wells to identify a hydraulic gradient and groundwater flow direction.

The following table summarizes the soil, groundwater, and soil gas characterization analytical parameters and applicable methods:

Compound or Group of Compounds	USEPA	Method Identification Matrix
Volatile Organic Compounds (VOCs)	8260B	Soil/Groundwater
Polynuclear Aromatic Hydrocarbons (PNAs)	8270	Soil/Groundwater
RCRA Metals	6010B/7471	Soil/Groundwater
Total Petroleum Hydrocarbons (TPH)	8015B	Soil
Fractional Organic Carbon (FOC)	9060A	Soil
Toxicity Characteristic Leachate Procedure (TCLP) RCRA Metals (as necessary)	1311/6010/6020	Soil
pH	9045D	Soil
VOCs (Soil Gas)	TO-15	Soil Gas

Laboratory analytical results will be compared to the most stringent Soil Remediation Objectives (SROs) described in 35 Illinois Administrative Code (IAC) 742, Tiered Approach to Corrective Action Objectives (742). The TCLP metals analyses will only be performed to evaluate potential soil component to groundwater ingestion exposure pathway exceedances.

Groundwater is expected to be encountered during the investigation. Grab groundwater samples will be collected from the constructed groundwater monitoring wells and submitted to the laboratory for the purposes of obtaining a quantitative measure of potential contaminants in groundwater at the Site. The groundwater samples will be analyzed for the parameters identified above with the exception of TPH, pH and FOC.

Based on the nature of the Site, all soil boring cuttings which cannot be managed within the associated borehole following drilling activities shall be containerized within 55-gallon drum(s) and temporarily staged on-site. Following completion of field activities and acquisition of the Site by the CLIENT, COMPANY shall arrange for off-site transport and disposal of waste material generated during investigation activities. Boreholes will be properly abandoned and sealed utilizing soil boring cuttings, bentonite or similar product.

Task 3: Site Remediation Program - Technical Reporting (FSIR/ROR/RAP)

Upon completion of Site Investigation activities as well as coordination and selection of remedial actions to address any impacts, COMPANY will prepare and submit the required initial three (3) SRP technical reports which include a focused Site Investigation Report, Remedial Objectives Report, and Remedial Action Plan (SIR/ROR/RAP) per 740 and 742 requirements to the IEPA for review. Due to the Site history and existing environmental data, the use of environmental land use controls may be proposed within the RAP.

As noted, engineered barriers (i.e., asphalt parking areas, concrete foundations and slabs, etc.), building control technologies, and/or institutional controls (e.g., groundwater use restrictions, highway authority agreements) may be proposed, where applicable, within the RAP to address soil, soil gas and/or groundwater impacts. Once a remedial strategy is coordinated and selected by the CLIENT/stakeholders and an IEPA-approved RAP has been established and redevelopment plans have been finalized, COMPANY can coordinate with the CLINET to ensure the proposed measures are enacted.

Task 4: Site Remediation Program - Technical Reporting (Remedial Action Completion Report)

Once an IEPA-approved RAP has been established, COMPANY shall coordinate with the CLIENT to ensure the proposed measures are implemented. Additional coordination, construction oversight, and confirmation sampling may be necessary for remedial activities dependent upon supplemental site investigation results. The scope of these efforts, if additional work is necessary, will be evaluated during development of the RAP and a separate cost proposal can be provided to the CLIENT for these services if requested. Upon execution of the RAP components, COMPANY can prepare and submit the SRP-required Remedial Action Completion Report (RACR) documenting these conditions and requesting a final NFR Letter. The costs associated with preparing the RACR for IEPA review is identified in the below table. Any additional coordination for Highway Authority Agreements, off-site notifications, construction oversight, remedial design, or developing necessary institutional controls, if ultimately necessary, may be addressed under separate proposal or the general consulting project rates.

3.0 Deliverables and Schedules Included in this Agreement

COMPANY can commence preparation of the Site Investigation Work Plan within one week of authorization. The work plan shall be completed within three weeks of authorization. In the meantime, COMPANY recommends enrolling the Site into the IEPA SRP for assignment of an SRP Project Manager. Once the Work Plan is approved by the SRP Project Manager, COMPANY shall schedule drilling activities which shall be dependent upon drilling subconsultant availability. COMPANY anticipates that Site Investigation activities and lab analyses results shall be completed and received within approximately four weeks from initial mobilization for drilling.

The initial SRP reporting (FSIR/ROR/RAP) shall be completed within eight weeks following receipt of all analytical results. An IEPA review period of up to 90 days for the combined initial SRP reports is anticipated.

COMPANY shall submit all reports to the CLIENT in DRAFT format for review and comment prior to issuing a final report or submitting to the IEPA for review. The review time period may affect the overall project schedule.

Following RAP approval, the scope and schedule for remaining activities will depend upon Site Investigation results, RAP components, and the construction schedule. The final SRP Report and the Remedial Action Completion Report, can be submitted within four weeks of implementing all IEPA- approved Remedial Actions.

This schedule was prepared to include reasonable allowances for review and approval times required by the CLIENT and public authorities having jurisdiction over the project. This schedule shall be equitably adjusted as the project progresses, allowing for changes in the scope of the project requested by the CLIENT or for delays or other causes beyond the control of COMPANY.

4.0 Items not included in Agreement/Supplemental Services

The following items are not included as part of this AGREEMENT:

- The provided estimate for Phase II SI activities is based on general SRP requirements, limited available information regarding site history and conditions, and the provided redevelopment concept. Additional investigation scope of work may vary and will ultimately depend upon Illinois EPA feedback, updates to the final redevelopment plans, as well as the results of future investigation activities. The provided costs do not include any off-site investigation work, remobilization for additional soil borings or monitoring well installation, or coordination for off-site access or off-site remedial activities.
- It is assumed that the reliance on engineered barriers, institutional controls, and potentially Building Control Technology will eliminate the need for active remediation or extensive selective soil removal associated with impacted subsurface media. Pursuing risk-based closure by managing contamination in-situ and implementing applicable and effective environmental controls in accordance with SRP requirements is feasible based on the existing available data and represents the lowest potential costs for obtaining an NFR Letter.
- This proposal is based on fieldwork performed in Level D personal protection (i.e., steel-toed boots, hard hats, safety glasses, and gloves). COMPANY will postpone fieldwork and notify CLIENT immediately if field conditions warrant an increase in personal protection.

- Due to the nature of the Site, investigation derived waste (e.g., soil cuttings, purged groundwater) will be containerized within and/or 55-gallon drums as necessary for ultimate off-site disposal. This proposal assumes reasonable accommodation on behalf of the CLIENT, owner, contractor, and/or operator for temporarily staging waste container(s) on-site within the vicinity of the investigation area.
- Site restoration beyond surface patching of soil boring locations.

Supplemental services not included in the Agreement can be provided by COMPANY under separate agreement, if desired.

5.0 Services by Others

COMPANY will obtain True North Consultants, Inc. as a subconsultant for work and analysis and report preparations.

COMPANY will obtain a geotechnical subconsultant to perform soil boring and analytical analysis.

6.0 Client Responsibilities

The CLIENT is to provide COMPANY with project information to include, but not limited to:

- Provide legal access to the property for the Environmental Services.
- Provide any SRP enrollment fees, permitting fees, review or closure fees, or other fees that may be assessed by local, State, or Federal government agencies during the performance of environmental work on-site.
- Provide COMPANY with a temporary designated staging area(s) for investigation derived waste and re-locating drums (as necessary) until final pickup for transport to the disposal facility.



7.0 Professional Services Fee

7.1 Fees

The CLIENT AGREES to pay COMPANY on the following basis:

Time and material basis with a Not to Exceed fee of ~~\$58,000.00~~ **\$102,580.00**

Service	Quantity	Units	Rate	Total
Task 1: Site Investigation Work Plan	1	LS	\$3,000	\$3,000.00
Task 2: Focused Phase II Site Investigation ¹	1	LS	\$35,000	\$35,000.00
Investigation Derived Waste Disposal (est.) ²	5	DRUM	\$300	\$1,500.00
Backfill Sampling				\$1,195.00
Backfill Analytical				\$11,330.00
Task 3: Project Reporting				
SRP Technical Reports – FSIR/ROR/RAP	1	LS	\$9,450	\$9,450.00
Project Management, Administration, Meetings	30	HR	\$200	\$6,000.00
Task 4: Project Reporting				
SRP Technical Reports – RACR	1	LS	\$4,900	\$4,900.00
Project Management, Administration, Meetings	10 15	HR	\$205	\$2,050.00
Estimated Total Cost of Services				\$61,900.00
				\$102,580.00

The provided project costs and budgetary estimates presume that contaminant soil saturation conditions, natural attenuation capacity exceedances, and/or hazardous waste is not present at the Site based on available information. **Difference \$40,680.00**

Notes:

- (1) The costs for Task 2 include laboratory analytical, drilling contractor, equipment, and professional resources necessary for completing the identified scope. The included drilling costs are based on Prevailing Wage and a non-union contractor. If a union contractor is required to complete drilling services, additional costs may apply.
- (2) The provided disposal costs assume any and all waste generated during the investigation can be managed as a non- hazardous waste. Additional costs may apply in the event material(s) requiring off-site disposal are deemed a hazardous waste. These additional costs would depend upon contaminant type(s) and concentrations within the waste materials and ultimate classification of the waste stream.

Spent to Date: \$9,201.00

ATTACHMENT C

TASK CHANGE ORDER #1 FOR TASK NUMBER 3

In accordance with Section 4.1 of the Master Contract dated May 1, 2022 between the City of McHenry (the “City”) and HR Green, Inc. (the “Consultant”), the Parties agree to the following Task Change Order for Task Number 3:

1. Change in Contracted Services:

Provide additional borings and sampling due to IEPA review comments. Additional work based on Exhibit A Scope of Services red-line mark up dated 4/9/24

2. Change in Project Schedule (attach schedule if appropriate):

Work is to commence within 60 days of Change Order approval and be completed within 9 months.

3. Change in Project Completion Date:

All Contracted Services must be completed by 3/15/2025

4. Change in Compensation:

Time and Material not-to-exceed an ADDITIONAL \$40,680.

5. Change in Project Specific Pricing (if applicable).

ALL OTHER TERMS AND CONDITIONS OF THE CONTRACT REMAIN UNCHANGED

[signature page follows]

Task Change Order: Task Number 3

CITY

CONSULTANT

Signature
Director of Public Works

Timothy J. Hartnett

Signature

Timothy J. Hartnett
Printed Name

_____, 20____
Date

April 10, 2024
Date

If compensation increase greater than \$10,000, then the City Manager's signature is required.

Signature
City Manager

_____, 20____ Date

If compensation greater than \$25,000, then the City Council must approve the Services Change Order in advance and the City Administrator or Mayor's signature is required.

Signature
City Administrator

_____, 20____ Date

Task Change Order: Task Number 3



Department of Community Development
McHenry Municipal Center
333 Green Street
McHenry, Illinois 60050
Phone: (815) 363-2170
Fax: (815) 363-2173
www.cityofmchenry.org

AGENDA SUPPLEMENT

TO: Mayor and City Council
FOR: April 15, 2024 City Council Meeting
FROM: Cody Sheriff, City Planner
RE: **Orchard Beach Road Annexation – Discussion**
ATT:
1. Property Annexation Map

BACKGROUND:

The City began receiving requests for annexation of unincorporated property located along Orchard Beach Road starting in 2002. At the time, Riverside Hollow Subdivision was newly constructed, which extended new water and sewer service stubs into Orchard Beach Road. City Ordinance requires unincorporated property owners to annex into the City of McHenry to connect to City services. The Ordinance also allows property owners to connect without annexing but requires a 3/4ths super-majority City Council vote in addition to paying 1.5 times utility rates.

There were several challenges to annexation for property located on Orchard Beach Road. The road was classified as a nondedicated road and was in very poor condition. The other challenge was that because it was a nondedicated road, it was classified as a barrier to annexation. This left property owners with only the option of entering into pre-annexation agreements, which require properties to annex upon becoming contiguous in exchange for City services. Since 2002, the City has entered into pre-annexation agreements with 6 properties along Orchard Beach Road.

In 2023, the McHenry Township Highway Commissioner initiated roadway improvements to Orchard Beach Road using Motor Fuel Tax funds and took possession of the road. As a result, Orchard Beach Road is now classified as a public highway. This change in legal status of the roadway was reviewed by the City's attorney, who determined the parcels are now considered contiguous. Additionally, the road condition has now been improved, with an anticipated life cycle of 15-20 years until further significant maintenance will be required.



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A total of 9 properties are part of this current discussion: 6 that have executed pre-annexation agreements, 1 new connection permit under consideration (1920 Orchard Beach), and 2 properties that were issued connection permits without completing a pre-annexation agreement (the first in 2006, and another new single-family residence that is currently under construction at 2006 Orchard Beach). In the latter instance, the City still maintains the ability to deny connection to the City sewer. Also note that 2 of the executed pre-annexation agreements have since expired.

With the change in the legal status and improved physical condition of the roadway, the City has several options on how to move forward:

1. The property currently under construction is at 2006 Orchard Beach, which is at the northernmost point of the properties under discussion (see map attached). Annexing this property would allow the City to forcibly annex the remaining properties to the south. Staff believes this to be the most effective and efficient option that would allow the City to 'clean up' the remainder parcels without burdening individual homeowners. However, this homeowner has not signed a pre-annexation agreement.
2. The City could annex each property individually and negotiate with each individual property owner. However, this is a very time intensive process that may involve litigation should the property owners with active pre-annexation agreements refuse to annex voluntarily. Per the agreement, they are required to annex now that it is legally possible. (Note that the City does have the ability to disconnect properties under pre-annexation agreements if they refuse to annex. However, disconnection would render the homes uninhabitable and should be the option of last resort.)
3. The City could continue to allow the properties to remain unincorporated but still utilize City services at 1.5x the normal rate. However, it is inevitable that new property owners will continue to inquire about connecting to City services, and this problem will resurface repeatedly in the future. There is also an equity component to consider since the system is funded by McHenry residents.

STAFF ANALYSIS:

The City is now in a much better position to annex said properties than in prior years because Orchard Beach Road has been improved by the Township. If annexed, Orchard Beach Road would be placed near last on the list on the City's roadway maintenance schedule. The riverfront properties under discussion are on the higher end of home property values due to their quality and proximity to the Fox River. Therefore, staff estimates the property taxes generated could easily accommodate the future maintenance costs of Orchard Beach Road, provided the property



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tax levy is increased by an amount equal to the assessed value of the annexed properties' share of the levy.

STAFF RECOMMENDATION:

Staff recommends that the City pursue the annexation of 2006 Orchard Beach Road. This would allow the City to involuntarily annex the remainder parcels and avoid individual negotiation with many separate property owners. Note that there would be a minimal cost to the City to survey the properties.

Address	Status
1828 Orchard Beach Rd	None Located
1902 Orchard Beach Rd	Expired
1904 Orchard Beach Rd	Expired
1906 Orchard Beach Rd	Existing
1908 Orchard Beach Rd	Existing
1910 Orchard Beach Rd	Existing
1918 Orchard Beach Rd	Existing
1920 Orchard Beach Rd	Permit Submitted for Connection
2006 Orchard Beach Rd	Under Construction

Parcel Identification Map - Orchard Beach

