

2010-2011

City of Crystal Lake Annual Budget



City of Crystal Lake, Illinois

For the Fiscal Year beginning May 1, 2010

Adopted April 20, 2010

www.crystallake.org



CITY OF CRYSTAL LAKE, ILLINOIS

2010/2011 BUDGET

CITY OFFICIALS

MAYOR

Aaron T. Shepley

COUNCILMEMBERS

Ellen Brady Mueller
Ralph M. Dawson
Carolyn Schofield

Brett Hopkins
Cathy A. Ferguson
Jeffrey T. Thorsen

CITY CLERK

Nick Kachiroubas

ADMINISTRATION

Gary J. Mayerhofer	City Manager
George J. Koczwara	Deputy City Manager
Eric T. Helm	Deputy City Manager
Ann L. Everhart	Director of Human Resources
Gregory A. Fettes	Director of Information Technology
Eric R. Lecuyer	Director of Public Works
David Linder	Chief of Police
James P. Moore	Chief of Fire Rescue
Mark F. Nannini	Director of Finance/City Treasurer
Victor C. Ramirez	Director of Engineering/Building
Michelle V. Rentzsch	Director of Planning and Econ. Dev.



CITY OF CRYSTAL LAKE

Mission Statement

The City of Crystal Lake is committed to the high quality of life enjoyed by the citizens and businesses of the Crystal Lake community. Our mission is to enhance and preserve the history, natural resources and unique cultural traditions of the community as well as provide fiscally sound and responsive services, programs, and facilities with the highest degree of professionalism, integrity, and efficiency so that Crystal Lake continues to be a great place to live and work.



City of Crystal Lake, Illinois

Annual Budget

Fiscal Year 2010-2011

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
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PRESENTED TO

**City of Crystal Lake
Illinois**

For the Fiscal Year Beginning

May 1, 2009

President

Executive Director



March 23, 2010

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

One year ago, we reported many challenges due to the state of the economy. Though we have weathered the storm better than most communities, Crystal Lake has not been immune to these problems and we continue to face the challenge of maintaining high service levels in an environment of declining revenues. For the fiscal year 2010-2011, we continue to face declining revenues with a continued uncertain economic future.

Despite the challenges, and with the tireless efforts of many, we are pleased to present the City of Crystal Lake's Proposed Annual Budget for Fiscal Year (FY) 2010-2011. The budget is balanced, meets the needs and demands of our community's long-term strategic commitments, and is within the parameters of the financial limitations discussed below.

The economic crisis in the country today is, in many ways, unprecedented and will likely result in fundamental structural changes to the way the economy operates. Because of the leadership of the City Council, residents can be proud in knowing that the City has planned ahead and is in a position to continue to weather the difficult days ahead. Past decisions have given the City the flexibility to maintain excellent services today and into the future.

The following sections of this letter will outline:

1. The spending control measures that the City has incorporated to meet the reduced revenue projections,
2. The potential challenges that the City faces that can still disrupt revenue and expenditure projections,
3. Opportunities that are available,
4. The emphasis that service delivery has when formulating the budget, and
5. A general summary of the City's funds in the proposed budget and financial policies.

SPENDING CONTROL

Revenue projections for the 2010-2011 Budget are below budgeted revenues from the 2009-2010 Budget. In order to balance the budget, the following spending control measures have been incorporated into the 2010-2011 Budget.

Personnel

Eight positions have become vacant through attrition and are not anticipated to be filled. These include two full-time positions in the Engineering and Building Department, two full-time positions in the Streets Division, one full-time position in the Storm Sewer Division, one full-time position in the Sewer and Lifts Division, one full-time position in the Wastewater Division and one full-time position in the Information Technology Department. During the upcoming budget year, positions that become vacant through attrition will be analyzed. If these positions are not critical to core service delivery, they will not be filled. In addition, the City's merit pool has been reduced by 50% or approximately \$100,000.

Insurance

Through concerted efforts and enhancements in the City's risk management program and wellness techniques, the City is able to take advantage of very favorable insurance costs. Increases in the City's liability and health insurance are budgeted at 0%.

Projects Deferred

Projects previously anticipated have been deferred until such time that the economy sufficiently recovers. The delayed projects include initial construction funding for the Main Street Railroad relocation project. Staff is continuing to complete due diligence on this project and will not initiate additional construction in the new fiscal year. Implementation of a comprehensive G.I.S. and document management system, and contributions toward a senior center are also delayed. These projects can be reinstated in the future through a drawdown of the City's fund balance.

Operating Capital

One-time operating capital expenditures will continue to be funded through the City's reserved fund balance, while maintaining a fund balance in accordance with the City's financial policies.

Printing

The annual City Calendar which was mailed each year to City residents, has been eliminated. Printing and postage costs therefore, have been reduced.

Across-the-board reductions

The majority of line items in the proposed budget have seen across-the-board reductions as compared to the previous budget.

CHALLENGES

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

Decreased revenue sharing from the State

The State of Illinois is in the midst of a budget crisis. A potential solution that has been floated would be to reduce the State's allocation to the Local Government Distributive Fund. Doing so would reduce the revenue the City receives from the state income tax, use tax, and motor fuel tax. There could be other scenarios that are pending in Springfield which would reduce revenue to local government. Even without the State decreasing the City's formula share, the national

economy will likely continue to negatively impact these revenue streams for at least the coming year.

Increased pension costs

All full-time employees are required by statute to participate in State mandated pension plans. Both the benefits and employee contributions are dictated by State law and any funding deficiencies become the City's responsibility. Historically, when the State Legislature has increased these benefits, they have exempted the increased benefits from the State Mandates Act. The City is working with our legislators and the Northwest Municipal Conference to help develop meaningful pension reform.

Service Requirements of the Community

The economic downturn does not have a corresponding reduction in demand for City services. If we have a cool, wet summer, we sell less water. If we have a harsh winter, our cost for providing snow and ice control rises. Freeze-thaw cycles tend to produce water main breaks. The need for Police services and property maintenance complaints tend to increase as citizens grapple with increasingly difficult circumstances. The need for maintenance of our municipal infrastructure, including streets and water and sewer systems, remains constant to avoid costly failures in the future.

The New Normal in Consumer Spending

With the continuation of no corporate property tax, the General Fund's single largest revenue source is retail sales tax. Many economists predict that once the current economic crisis wanes, we are likely to enter a period of new normality, with lower household debt, higher personal savings, and less consumption. In a recent Gallup poll, nearly 6 in 10 Americans (57%) said they are spending less money than they used to, and 38% say this reduced spending will be their new, normal spending pattern. In a marked shift from earlier this decade, 62% of Americans now say they enjoy saving more than spending, while 35% say the reverse. Less consumption will continue to impact City sales tax revenue.

The 2010-2011 Budget includes a reduction in sales tax revenue of 11.9% over the previous year's budget. Long-term reduced sales tax revenue will require continued emphasis on spending reductions while at the same time meeting service delivery demands.

OPPORTUNITIES

Despite the challenges there is room for optimism.

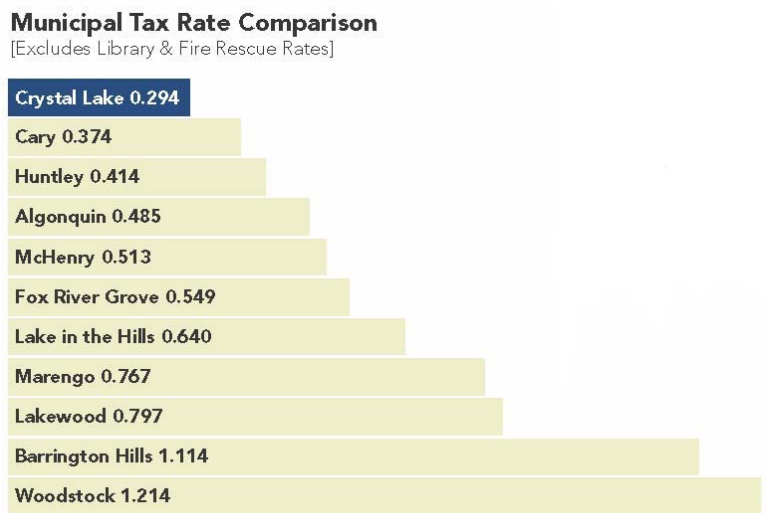
Attractive Place to Live and Work

Crystal Lake, as indicated in the survey response below, continues to be an attractive place to live and conduct business. In 2009 and the first two months of 2010, new businesses have opened or will soon open, including Eye Boutique, Northwest Pulmonary and Sleep Medicine, new Taco Bell, Curves, UPS Store, Tweek's Nails, Aerotek, Inc., Mercy Health System, Karande & Associates, Seesmart LED Midwest, National City Bank, Buffalo Wild Wings, AFLAC/Winters Insurance, Behavioral Vision, Unique Bath Solutions, Industrial Carpet, Dunkin Donuts, Vision Works, Vogue Cleaners, Amidei Nursing Registry, LuLu's Wiggin Out, Mohs Surgery & Dermatology, Chicago Plastics, Midwest Gold Buyers, Orkis & Chrism Autos, First United

Realty, Dynamic Family Health, Simply Eyebrows, Campana Catering, Crystal Lake Optical, Challenge Engineering, Rocks Bar & Grill, Ted Orzechoskie State Farm Agency, NISRA, Care Solutions, Inc., Play N Trade, North Shore Oncology, Dolphin Swim Club, Jameson's Charhouse, State Farm Insurance (Nick Slaughter), Bedding Experts, Panda Express, Mansion Salon & Spa, Tax Buffet, Creative Construction, Gallant Companies, Bedding Experts, Laboratory Corp of America, Sweet Pea Cakes, Accurate Personnel, Milestone Therapy Center, Back to Bed, On Angels Wings, Edible Arrangements, Hellyer's Welding, and Aviation Insurance.

Low Property Tax

The 2010/2011 Budget continues the funding of General Fund services without the use of a corporate property tax. General Fund services include police, engineering, planning, streets, and administration services. The primary funding of these services are sales tax and other alternate revenue sources.



Three Oaks Recreation Area

The Vulcan Materials Company began mining operations at the property known as Vulcan Lakes in the 1950's. Realizing the potential for a future recreation area, the City entered into an agreement with Vulcan Materials in the 1990's for the future ownership of the property. In 2007, the 462-acre property was officially deeded to the City. Through the dedication of City Council, the Vulcan Lakes Advisory Committee and City Staff, the recreation area will soon become a reality.

Once the City completes the improvements in September 2010, the Three Oaks Recreation Area will offer the public an unparalleled recreational experience. The pristine waters of Three Oaks Recreation Area will be a prime venue for swimming, boating, hiking and fishing.



Financial Stewardship

The City takes its role as financial steward very seriously. The Government Finance Officers Association (GFOA) voted to award the City of Crystal Lake's budget document the Distinguished Budget Presentation Award for the 2009/2010 fiscal year. This award is the highest form of recognition in governmental budgeting. Also this year, the City again received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association. This is the nineteenth year in a row the City has received this award and it is expected that this year the City will again receive this award. Finally, Moody's Investor Services recently upgraded the City's bond rating from an Aa3 to an Aa2. Standard and Poor's also recently rated the City for the first time with a AA+ rating. These enhanced ratings are a direct reflection of the financial strength and management of the City of Crystal Lake.

SERVICE DELIVERY

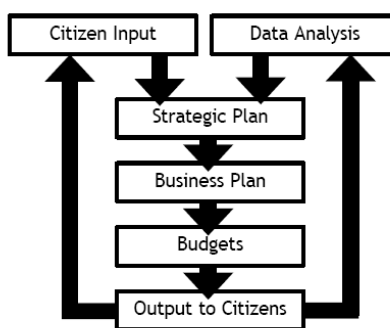
As part of the City's continuing efforts to enhance service delivery, in March 2007, the City Council adopted a first-ever Strategic Plan. The Strategic Plan was an acknowledgement that the community, as well as City government, has changed a great deal over the past years. These changes have focused attention on several community challenges.

Having already used the current strategic plan through three budget cycles, an update to the document is warranted to ensure that the City is heading in the right direction in achieving its goals. This strategic plan update would be especially timely considering that the City will be celebrating its centennial anniversary of incorporation in 2014 (September 1914 to September

2014). The strategic plan update would be the guiding document for the City as it winds down its first 100 years as an incorporated community.

Evaluation is a key aspect of a strategic plan's implementation. Evaluation at regular intervals is critical to understanding how the organization is performing relative to the expectations articulated in the plan so that progress toward the achievement of community-wide goals can be assessed.

With the planned update to the Strategic Plan, the strategic planning cycle begins anew, utilizing the "baseline" established during the Strategic Plan's inception and building upon the City's experience over the planning horizon. Another "baseline" used for the Strategic Plan update is citizen input, as illustrated in the following diagram.



An effective way of gathering citizen input is through a citizen survey. A citizen survey is a uniform survey tool to assess resident satisfaction with community amenities and government service provision.

Recently, the City completed a citizen survey through The National Citizen Survey™ (The NCS). The NCS is a premier citizen survey service from the International City/County Management Association (ICMA) and National Research Center, Inc. The NCS is a service to administer, analyze and report results from a customizable citizen survey. The report compares the results from our jurisdiction with results from other jurisdictions across the U.S. using a database of survey results so that the comparisons can be more precise and useful. Below is a summary of the results of the recently completed statistically significant survey.

- The overall quality of life in the City of Crystal Lake was rated as "excellent" or "good" by 89% of respondents.
- 88% reported they plan on staying in the City of Crystal Lake for the next five years.
- A variety of characteristics of the community were evaluated by those participating in the study. The three characteristics receiving the most favorable ratings were opportunities to participate in religious or spiritual events or activities, the overall image or reputation of Crystal Lake, and ease of rail travel in Crystal Lake.

- On average, residents gave very favorable ratings to almost all local government services. City services rated were able to be compared to the benchmark database. Of the 38 services for which comparisons were available, 36 were above the benchmark comparison, none were even to the benchmark comparison, and two were below. The two areas receiving less positive ratings involved drinking water and bus or transit service. The complete report of survey results and benchmark report is attached as an appendix to this budget document.
- A Key Driver Analysis was conducted for the City which examined the relationship between ratings of each service and ratings of the City's services overall. Those key driver services that correlated most strongly with residents' perceptions about overall City service quality were:
 - Police services
 - Sewer services
 - Ambulance or emergency medical services
 - Snow removal
 - Public schools
 - Preservation of natural areas
 - Public information services
- Residents in the City of Crystal Lake were civically engaged. While only 22% had attended a meeting of local elected public officials or other local public meeting in the previous 12 months, 96% had provided help to a friend or neighbor. About half had volunteered their time to some group or activity in the City of Crystal Lake, which was higher than the benchmark.
- In general, survey respondents demonstrated trust in local government. A majority rated the overall direction being taken by the City of Crystal Lake as "good" or "excellent." This was higher than the benchmark. The overall image or reputation of Crystal Lake was rated "Excellent" or "Good" by 89%.
- Those residents who had interacted with an employee of the City of Crystal Lake in the previous 12 months gave high marks to those employees. 87% rated their overall impression of employees as "excellent" or "good."

As a first time participant in the NCS, the overall results are very encouraging. The results provide feedback on the City's strengths, as well as those areas where the City can make improvements. The survey results will be a guiding instrument in the Strategic Plan update. The complete report of survey results and benchmark report is attached as an appendix to this budget document.

FUND SUMMARY

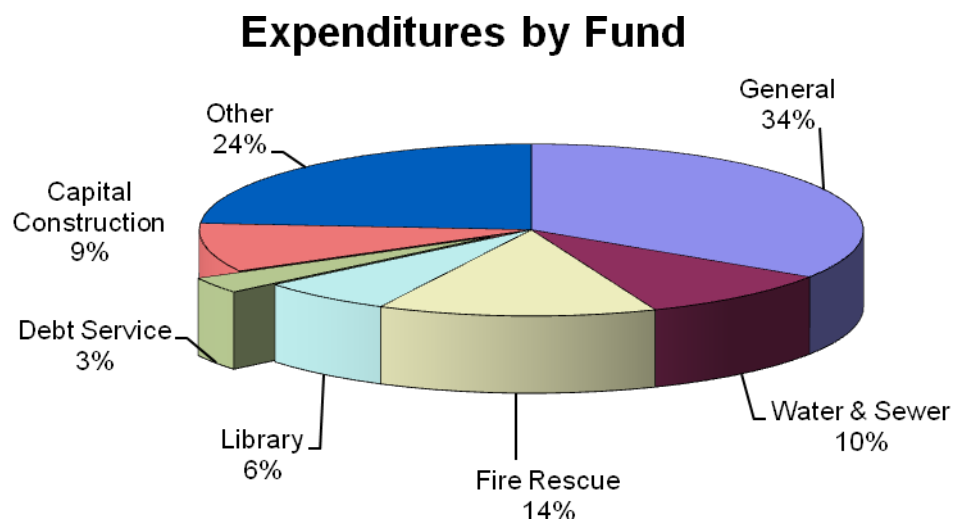
The City maintains twenty-three individual funds. Included in this submittal are the budgets for the following funds:

- General Fund
- Home Rule Sales Tax Fund
- Water and Sewer Fund, including Water and Sewer Capital Improvement Fund
- Fire Rescue Fund
- Library Funds
- Other Funds (Motor Fuel Tax, Road/Vehicle License, Crossing Guard, IMRF, Police Pension, Firefighters' Pension, Foreign Fire Insurance, and Three Oaks Recreation Area)
- Debt Service Funds
- Capital Construction Funds (Main Street TIF, Virginia Street Corridor TIF and Vulcan Lakes TIF)

The presentations of the major funds are divided by departments. Each departmental presentation contains a statement of activities, an organizational chart, a personnel summary, FY 2009/2010 accomplishments, FY 2010/2011 objectives, a proposed budget by account, and a brief summary of account information.

Several revenues, such as Sales Tax, Home Rule Sales Tax, Investment Income, Building Permits, Plan Review Fees, Motor Fuel Tax and the State Income Tax have been impacted by economic conditions. Staff has worked diligently to provide a budget proposal that meets the high standards of the City and reflects a conservative view of the economic environment. The overriding concern in preparing this budget was the future state of the economy and what impact that will have on City revenues. Staff will continue to undertake cost-saving measures in FY 2010/2011 to reduce expenditures as well as capture available revenues.

BUDGET OVERVIEW – ALL FUNDS



Budgeted expenditures and other uses for all funds in FY 2010/2011 total approximately \$78.91 million (including the Library) as compared to the prior fiscal year 2009/2010 budget of \$103.28 million. The decrease is largely attributable to:

- Funds budgeted in 2009/2010 provided for refinancing of 1998 general obligation bonds (\$4.7 million).
- Funds budgeted in 2009/2010 provided the development of the Three Oaks Recreation Area (\$16.0 million);
- Funds were budgeted in 2009/2010 for the Railroad Relocation Project (\$8.0 million);
- Funds were budgeted in 2009/2010 for a one-time contribution towards a senior center (\$3.0 million); and,
- Funds were budgeted in 2009/2010 for the Virginia Street corridor project (\$5.5 million).

Funds have been budgeted, again in 2010/2011 for the Virginia Street corridor beautification project (\$6.0 million). Also included in budgeted expenditures for 2010/2011 are various infrastructure improvements in the Water and Sewer Capital Fund.

Revenues and other amounts available to support the FY 2010/2011 budget are \$67.25 million. The difference between available revenues and budgeted expenditures are the planned use of reserves to provide for improvements to roads and maintenance of water and sewer infrastructure, as well as to fund capital equipment purchases.

Included in last year's projections were bond proceeds to refinance outstanding 1998 general obligation bonds, and provide for facility improvements in the Water and Sewer Capital Fund and for the construction of the Three Oaks Recreation Area, as well as other major construction projects still under consideration.

Several revenues have been impacted by economic conditions and, thus, show a reduction in amounts anticipated to be collected in 2010/2011 as compared to the prior year. These include reductions in:

- Sales Tax by 11.89%
- Home Rule Sales Tax by 12.82%
- State Income Tax by 17.14%
- Motor Fuel Tax by 2.5%
- Investment Income by 39.88%

Revenues projected for FY 2010/2011 reflect a conservative view and can be positively impacted by reductions in unemployment or increases in consumer spending.

Other Sources or interfund transfers proposed for FY 2010/2011 include:

- Transfer of Home Rule Sales Tax to fund Target Response Unit operations, economic development initiatives, flooding mitigation, and core services in the General Fund;
- Transfer of Home Rule Sales Tax to fund Three Oaks Recreation Area operations;
- Transfer of Home Rule Sales Tax for the payment of debt issued to construct the Three Oaks Recreation Area;
- Transfer of Home Rule Sales Tax to provide initial funding to the Virginia Street corridor project;

- Transfer of Motor Fuel Tax for the Virginia Street corridor project; and,
- Transfer of funds from the Water and Sewer Fund to the Water and Sewer Capital Fund for the payment of outstanding debt obligations.
- An interfund loan from General Fund reserves to the Water and Sewer Capital Fund for the construction of a charcoal filtration system.

Automotive Equipment

The City is in year three of a four-year test to extend the replacement of police vehicles to a four-year cycle from a two-year cycle. As a result, no squad cars have been budgeted in FY 2010/2011. Five pieces of rolling stock, however, have been budgeted. They include:

- Two pickup trucks, fitted with plows, in the Engineering Division
- Two administrative vehicles for the Police Department
- Pumper truck for the Fire Rescue Department

Included in automotive equipment is the upgrade of snowplow spreader controls with anti-icing units and GPS modules for real-time reporting of snow and ice control operations.

Streets

The FY 2010/2011 budget reflects \$1.11 million for the City’s annual street resurfacing program, which is a slight increase over the previous fiscal year. The annual street resurfacing program, combined with other resurfacing and improvement projects budgeted in the Road/Vehicle and MFT Funds, total over \$11.23 million. Street improvement costs budgeted in FY 2010/2011 include:

- East Crystal Lake Avenue
- Erick Street
- Crystal Lake Avenue and Main Street
- South Main Street widening
- Pingree Road (segment 2 and segment 3)
- IL Route 176 and Briarwood intersection improvements
- IL Route 176 and Walkup intersection improvements
- UPS and LED traffic signal upgrades (phase I and phase II)
- Virginia Street corridor

Streets programmed for resurfacing in FY 2010/2011 are:

<i>Street Name</i>	<i>From</i>	<i>To</i>
Birmingham Court	Birmingham Lane	Cul-de-sac
Birmingham Lane	Village Road	Village Road
Brigham Lane	Village Road	Birmingham Lane
Cunningham Lane	Village Road	Birmingham Lane
Durham Court	Birmingham Lane	Cul-de-sac
Cascade Drive	Lochwood Drive	660 Feet West of Larium Lane

<i>Street Name</i>	<i>From</i>	<i>To</i>
Kimer Court	Midlane Drive	Cul-de-sac
Lochwood Drive	Oak Street	660 Feet East of Cascade Drive
Midlane Drive	Spring Ridge Drive	East End
Parkside Court	Lochwood Drive	Cul-de-sac
Parkside Terrace	Lochwood Drive	Cul-de-sac
Minnie Street	Walkup Avenue	Woodstock Street
Prairie Street	Glen Avenue	Main Street
Gates Street	Main Street	Walkup Avenue
Briarwood Drive	Butternut Drive	North City Limit
Pinewood Lane	Timberhill Drive	Honeysuckle Lane
Timberhill Drive	Thornwood Lane	Edgewater Drive
Cedar Drive	Edgewater Drive	Pinewood Lane
Huntley Road	Plum Tree	Ackman Road
Sarasota Lane	Barlina Road	Shadowood Lane
Bayberry Drive	Edgewater Drive	Pinewood Lane
Keith Avenue	Union Street	U.S. Route 14

Capital Expenditures

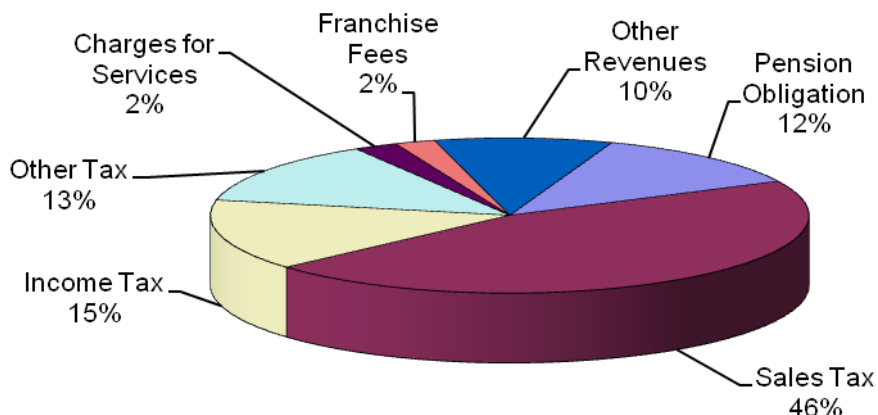
The FY 2010/2011 City budget reflects capital expenditures of \$17.62 million as compared to FY 2009/2010 capital expenditures of \$40.19 million. Funds budgeted last year provided for the purchase of six pieces of rolling stock, the replacement of in-car video cameras, the Railroad Street parking lot expansion, the Main Street railroad relocation, water and sewer system improvements, and various road resurfacing projects, as well as the construction of the Three Oaks Recreation Area. Funds have been re-budgeted for the Virginia Street corridor beautification project.

Major capital purchases reflected in the FY 2010/2011 budget are:

- Automotive equipment
- Street projects
- Chiller replacement at the Municipal Complex facility
- Financial software upgrade
- Wells rehabilitation
- Repaint Bard Road water tower
- Water main replacement
- Sanitary sewer replacement
- Residuals management design and construction
- Charcoal filtration system
- Three Oaks Recreation Area equipment

General Fund Revenues

General Fund Revenues by Source



With the continuation of no corporate property tax, the General Fund's single largest revenue source is Retail Sales Tax. While Home Rule Sales Tax is not presented as revenue in the General Fund, rather, segregated for accounting purposes, transfers from Home Rule Sales Tax are identified in the General Fund as Other Financing Sources.

Home Rule Sales Tax serves to provide funding for the Target Response Unit in the Police Department, to enhance economic development initiatives, mitigate flooding, and to support existing City services. Remaining funds are dedicated for debt service for major construction projects. In FY 2009/2010 and again in FY 2010/2011, Home Rule Sales Tax will be transferred to the General Fund to support existing core services.

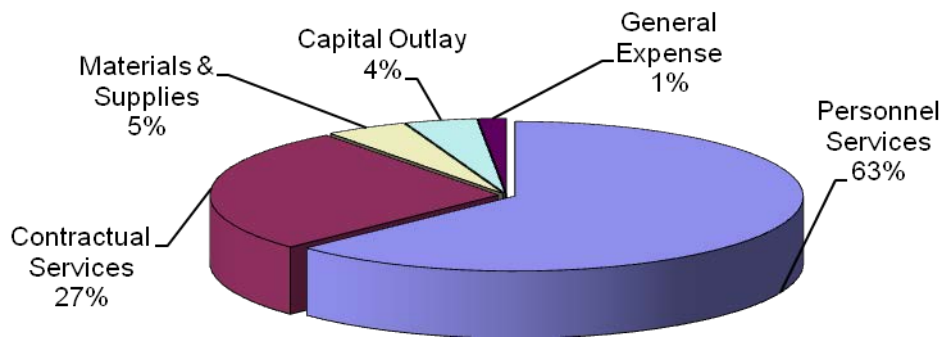
Retail sales tax (\$9.43 million), income tax (\$3.06 million) and telecommunication tax (\$1.85 million) comprise the majority of the revenue sources for the General Fund or 69.26% of the total revenues. Retail sales tax and income tax, unlike property tax, are volatile and greatly influenced by the economy.

Retail growth in surrounding communities, coupled with an economic recession that began in 2008, has caused sales tax receipts to decline in recent years. A full economic recovery is not anticipated during the proposed budget year. A decrease in income tax receipts is also projected for FY 2010/2011 as unemployment levels remain high. Telecommunications tax revenues are expected to decline as competition increases among telecommunication providers, resulting in lower prices and more comprehensive telecommunications packages.

FY 2010/2011 General Fund revenues, as compared to those of the prior year, are down 9.21%. Lost revenues are attributed to the current recessionary economy. Diversifying revenues allows for the General Fund to remain strong even in tough economic times.

General Fund Expenditures

General Fund Expenditures by Object



FY 2010/2011 General Fund expenditures, as compared to those of the prior year, are down 14.94%. Expenditures budgeted in the prior fiscal year included costs for refinancing outstanding 1998 bonds and gift certificate programs aimed at drawing shoppers to Crystal Lake for Back-to-School and Holiday shopping. Incentives were offered for new car purchases as well.

The proposed FY 2010/2011 budget contains no new positions. No expenditures have been budgeted for six positions in the General Fund which had been vacated in the prior year. Operating expenses have been reduced as we look for the most effective and efficient use of resources available. With advancements in technology, for instance, more training opportunities are available via the internet. Online attendance, therefore, allows the City to reduce travel costs. Printing and mailing costs have also been reduced as a result of eliminating the City calendar. Several economic development initiatives are in process that promise to replace gift certificate programs of past years with new, exciting promotions aimed at reducing costs while still attracting businesses and shoppers to Crystal Lake.

While no change is projected in the proportionate share of Southeast Emergency Communication Center (SEECOM) costs, for which the City is financially liable, a reallocation of expenditures from the General Fund to the Fire Rescue Fund best reflects the matching of expenses to sources of funding. An increase in electric rates is reflected in the Streets Division budget for street lights.

Water and Sewer Fund

The Public Works Department is charged with the responsibility of collecting, treating, pumping and distributing potable water and providing related water service to residents of Crystal Lake. The department is also responsible for the network of sewers conveying sanitary sewage in the

City from their point of origin to the treatment facility for treatment and disposal. The City is empowered to establish rates and charges for services provided and for the construction and maintenance of its water and sewer systems. The Water and Sewer Fund is a self-supporting utility.

In order to maintain its self-supporting status and as recommended by an independent study completed in February 2009, this year's budget request includes a blended rate increase of 6.42% in the charge for water and sewer services. This increase provides a funding mechanism for operations and in meeting debt service obligations that were originally intended to be paid from connection fees.

In the late 1990's, water and sewer connection fee receipts were pledged for the payment of a low interest loan from the Illinois E.P.A. As the economy slowed, so too did new construction and the receipt of connection fees to repay the City's debt. Increasing user rates for water and sewer will provide necessary dollars to assist in meeting the City's obligation.

Capital expenditures proposed in this budget include:

- Deep well #7 maintenance
- Shallow well #10 maintenance
- SCADA controls at City Hall
- WTP #2 well rehabilitation
- WTP #3 softener & iron control
- WTP #5 softener rehabilitation
- Recoat Bard Road water tower
- Water main replacement
- Sanitary sewer relining
- Lift station pump replacement
- Charcoal filtration system

Funding for most projects was provided by the issuance of Build America bonds in the preceding fiscal year.

Fire Rescue Fund

The Crystal Lake Fire Rescue Department operates out of three stations and is charged with providing services not only to the City, but to the Crystal Lake Rural Fire Protection District as well, through a negotiated contract. The department's 2010/2011 budget request reflects the following capital purchases:

- Pumper truck to replace Engine 340
- Radio reprogramming (from wide to narrow-band frequencies)

Increased operating expenditures within the Fire Rescue Fund are attributable to an increase in the allocation of SEECOM services from the General Fund. This reallocation best reflects the matching of expenses to sources of funding.

Other Funds

The remainder of the expenditures for the City is comprised of 19 funds that account for 37.88% of total expenditures and other uses. These funds include:

- Motor Fuel Tax Fund (MFT)
- Road/Vehicle License Fund
- Crossing Guard Fund
- IMRF Fund
- Police Pension Fund
- Firefighters Pension Fund
- Foreign Fire Insurance Fund
- Library Funds
- Three Oaks Recreation Area Fund
- Debt Service Funds
- Capital Construction Funds
- Home Rule Sales Tax Fund

Motor Fuel Tax Fund

The Motor Fuel Tax Fund is used to account for the maintenance and various street improvements in the City. Financing is provided by the City's share of Motor Fuel Tax allotments. State statutes require those allotments to be used to maintain streets. Salt for the City's snowplowing operations, as well as traffic signal maintenance costs, are budgeted here. In the 2010/2011 budget are funds for the engineering and construction of several major roads. Many of these are on-going from the prior year: Virginia Street Corridor, Walkup Avenue and Route 176, Pingree Road Segment 2, Pingree Road Segment 3, South Main Street, Briarwood and Route 176, Crystal Lake Avenue and Main Street and East Crystal Lake Avenue. This year's budget request also includes UPS and LED upgrades to traffic signals.

Road/Vehicle License Fund

The Road/Vehicle License Fund is used to account for revenues received from county road and bridge taxes and to account for revenue from vehicle license fees. Proposed in this budget are funds to provide for the City's annual city-wide road resurfacing program, annual pavement marking program, sidewalk repairs and curb replacement. Funds are proposed for a Dole Avenue bike lane.

No increase in vehicle stickers are proposed in this budget.

Three Oaks Recreation Area Fund

The construction of the Three Oaks Recreation Area (formerly known as Vulcan Lakes) began in Fiscal Year 2009/2010. The operations of this area as a recreational mecca will begin in late summer or early fall of 2010. Included in this budget are funds to provide training to life guards, attendants and the Site Supervisor.

Included in this budget are all the startup costs, as well as costs for storage and winterizing of all equipment. The concessions stand will be operated by a yet-to-be determined third party vendor. Capital equipment purchases will be made from 2009 bond proceeds.

Debt Service Funds

Debt service funds are used to account for the payment of principal and interest funded mostly by alternative revenue sources. These include the Crystal Heights water and sewer project (funded by participation agreements), Tracy Trail road improvement project (also funded by participation agreements), Bryn Mawr water and sewer project (funded by additional property taxes on benefiting properties), Ryland Homes infrastructure improvements (also funded by additional property taxes on benefiting properties), the Southeast Emergency Communications (SEECOM) project (funded by the SEECOM participants), and the Three Oaks Recreation Area Development project.

Capital Replacement Fund

During the FY 2010/2011 budget year, City Staff will establish a Capital Replacement Fund and identify resources for the specific purpose of replacing capital equipment. Initial funding will be provided by General Fund reserves.

FINANCIAL POLICIES

The City of Crystal Lake Financial Policies, listed in the Appendices of this document, provide the basic framework for the fiscal management of the City. These policies provide guidelines for evaluating both current activities and proposals for future programs. Most of the policies represent longstanding principles, traditions and practices that have guided the City in the past and have helped maintain the City's financial stability. The City's financial strength is exemplified by the fact that Moody's Investor Services recently upgraded the City's bond rating from an Aa3 to an Aa2. Standard and Poor's also recently rated the City for the first time with a AA+ rating. These enhanced ratings are a direct reflection of the financial strength and management of the City of Crystal Lake.

The following financial policies are detailed in Appendix A:

- Revenue Policy
- Expenditure Policy
- Reserve Policy
- Cash Management Policy
- Capital Improvement Policy
- Debt Management Policy
- Budgeting Policy

Debt Administration

As of April 30, 2010, the City will have a number of debt issues outstanding. These include \$8,863,000 in special service area bonds and \$27,835,000 in general obligation bonds paid from alternative revenue sources. In addition, in the Water and Sewer Funds there is a

\$11,012,866 low interest (2.535%) note payable to the Illinois EPA, which is funded through water and sewer connection fees and user fees.

Budgetary Control Basis

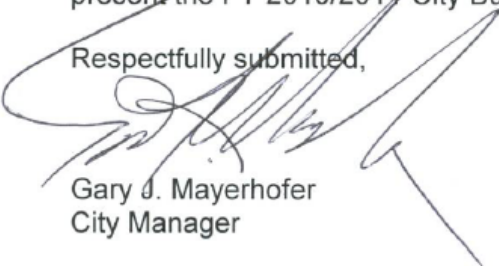
The annual City Budget is prepared on a cash basis, whereas the City's basis of accounting for its Comprehensive Annual Financial Report is on an accrual and modified accrual basis. All annual appropriations lapse at fiscal year end to the extent they have not been expended or lawfully encumbered. Expenditures may not legally exceed appropriations at the fund level.

ACKNOWLEDGEMENTS

Our organizational culture is one that each of the strategic commitments are not categorized by department, but rather requires contributions from all levels of the organization, departments, and elected and volunteer commissions. The Crystal Lake team, working as one, collectively impacts each strategic commitment. The City of Crystal Lake is in sound financial condition, as evidenced by our continued strong general purpose and revenue bond ratings, as well as our adherence to external and internal financial policies. We believe the 2010/2011 Annual Budget balances the needs of the City in a fiscally responsible manner and effectively positions our community for the future.

We would like to thank the Department Directors, Deputy City Manager George Koczwar, Assistant Finance Director Laura Herrig and the Finance and Administrative staff for their help in preparing and assembling this budget. On behalf of the Management team, we are pleased to present the FY 2010/2011 City Budget for your consideration.

Respectfully submitted,

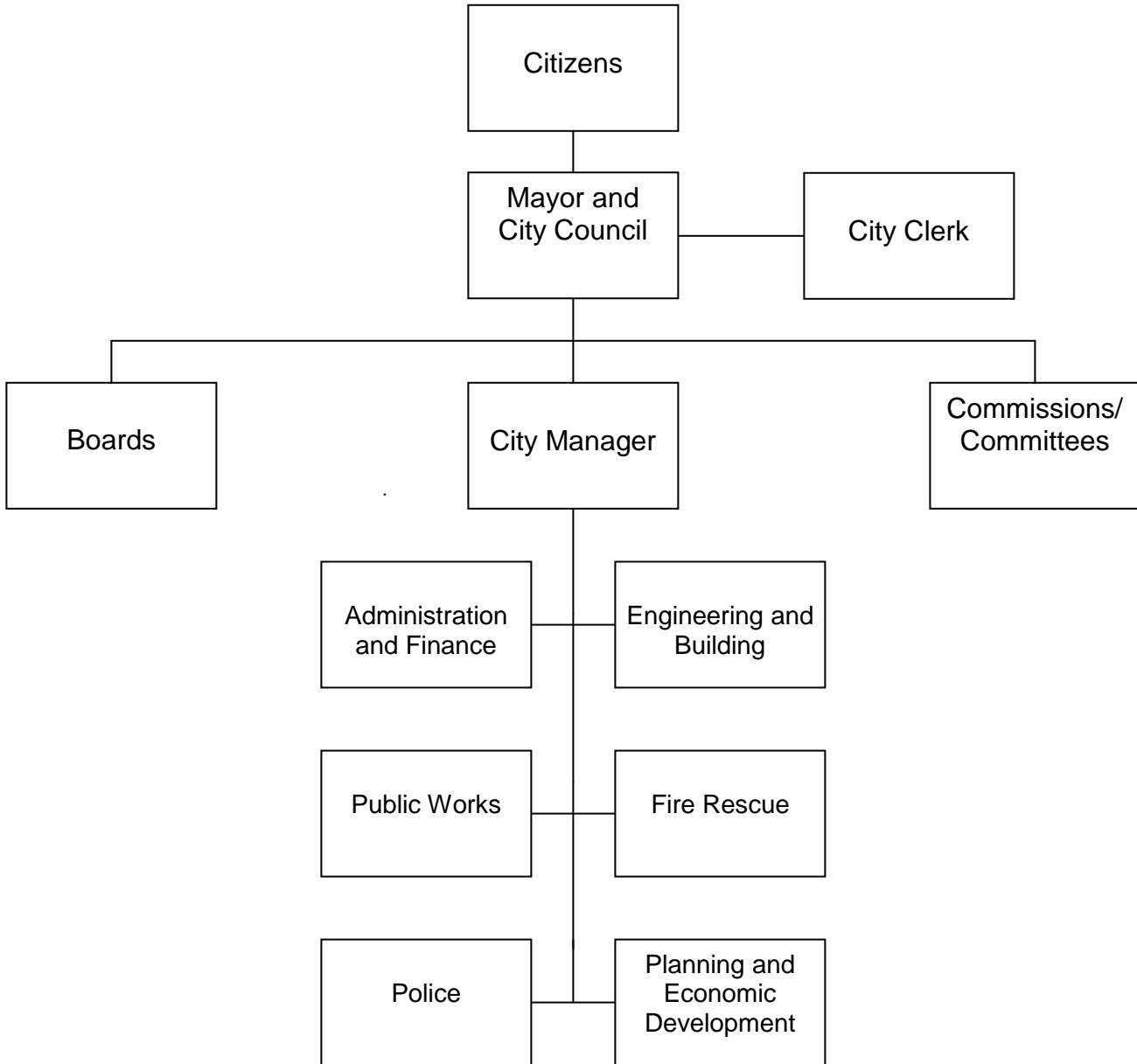


Gary J. Mayerhofer
City Manager

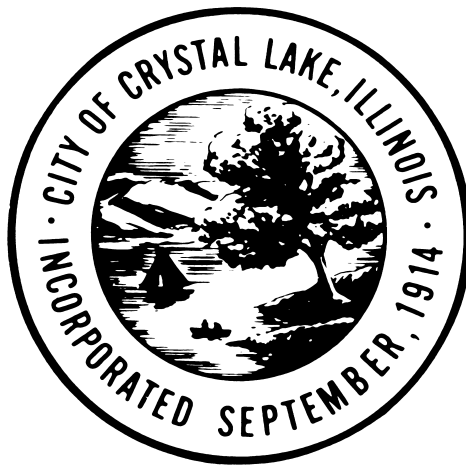


Mark F. Nannini
Director of Finance/City Treasurer

CITY OF CRYSTAL LAKE ORGANIZATIONAL STRUCTURE



City of Crystal Lake
Annual Budget
Fiscal Year 2010/2011



Summary of All Funds

CITY OF CRYSTAL LAKE

Summary of All Funds – by Fund

	2007/2008 Actual	2008/2009 Actual	2009/2010 Budget	2009/2010 Estimate	2010/2011 Budget	\$ Change	% Change
Revenues & Other Sources							
General Fund	23,504,587	22,381,821	27,148,818	26,670,972	23,532,988	(3,615,830)	-13.32%
Insurance Fund	179,436	285,469	-	4,649	4,696	4,696	0.00%
Water & Sewer Fund	6,627,547	6,888,743	9,330,761	8,827,898	7,661,173	(1,669,588)	-17.89%
Fire Rescue Fund	7,352,738	8,066,191	8,138,328	8,103,577	8,312,551	174,223	2.14%
Library Funds	4,048,179	4,090,531	4,868,956	4,582,960	4,283,433	(585,523)	-12.03%
Road/Vehicle Fund	778,328	1,181,271	827,998	706,086	691,320	(136,678)	-16.51%
IMRF Pension Fund	1,868,642	1,929,626	1,950,126	1,915,223	2,041,571	91,445	4.69%
Police Pension Fund	2,543,201	(1,306,286)	2,177,958	2,159,700	2,418,111	240,153	11.03%
Firefighters Pension Fund	1,928,440	(75,478)	1,680,672	1,659,134	1,905,876	225,204	13.40%
Crossing Guard Fund	67,422	64,935	65,120	64,265	64,275	(845)	-1.30%
Foreign Fire Insurance Fund	57,780	49,223	50,155	64,625	64,584	14,429	28.77%
Three Oaks Recreation Fund	-	-	158,165	-	295,469	22,710	14.36%
Subtotal - Operating Funds	48,956,300	43,556,047	56,397,057	54,759,089	51,276,047	(5,121,010)	-9.08%
Home Rule Sales Tax Fund	-	3,845,589	4,655,313	4,275,000	4,061,400	(593,913)	-12.76%
Water & Sewer Capital Imprvmnt	998,019	702,167	1,748,687	3,154,329	2,947,170	1,198,483	68.54%
Motor Fuel Tax Fund	1,572,605	1,359,488	1,377,526	1,219,805	1,070,570	(306,956)	-22.28%
Debt Service Funds	713,426	1,114,311	3,526,364	1,078,231	2,096,284	(1,430,080)	-40.55%
Construction Funds	1,046,756	2,326,175	31,000,000	15,446,863	5,801,861	(25,198,139)	-81.28%
Total - All Funds	53,287,106	52,903,776	98,704,947	79,933,317	67,253,332	(31,451,615)	-31.86%

CITY OF CRYSTAL LAKE

Summary of All Funds – by Fund (Cont'd)

	2007/2008 Actual	2008/2009 Actual	2009/2010 Budget	2009/2010 Estimate	2010/2011 Budget	\$ Change	% Change
Expenditures & Other Uses							
General Fund	21,661,628	22,928,274	28,774,047	28,061,484	26,034,089	(2,739,957)	-9.52%
Insurance Fund	-	-	-	-	-	-	0.00%
Water & Sewer Fund	6,604,262	7,251,468	9,339,428	9,701,803	7,260,544	(2,078,884)	-22.26%
Fire Rescue Fund	6,175,255	7,634,487	8,158,328	8,008,316	9,496,235	1,337,907	16.40%
Library Funds	3,928,375	3,685,966	5,175,420	4,850,057	4,569,833	(605,587)	-11.70%
Road/Vehicle Fund	1,771,282	1,217,317	1,452,820	1,178,606	1,518,964	66,144	4.55%
IMRF Pension Fund	1,546,075	1,644,560	2,013,744	2,013,744	2,041,571	27,827	1.38%
Police Pension Fund	1,322,995	1,304,527	1,312,415	1,307,015	1,488,000	175,585	13.38%
Firefighters Pension Fund	416,961	517,344	535,834	535,834	586,194	50,360	9.40%
Crossing Guard Fund	55,097	55,120	56,769	57,069	58,443	1,674	2.95%
Foreign Fire Insurance Fund	30,906	59,955	59,993	59,993	64,584	4,591	7.65%
Three Oaks Recreation Fund	-	-	158,165	-	295,469	137,304	86.81%
Subtotal - Operating Funds	43,512,835	46,299,018	57,036,963	55,773,921	53,413,926	(3,623,037)	-6.35%
Home Rule Sales Tax Fund	-	2,181,395	3,740,971	3,202,493	4,823,261	1,082,290	28.93%
Water & Sewer Capital Imprvmt	1,029,003	1,072,324	1,633,525	1,633,525	6,233,412	4,599,887	281.59%
Motor Fuel Tax Fund	963,791	1,478,268	6,351,800	2,500,455	5,893,186	(458,614)	-7.22%
Debt Service Funds	1,141,420	1,235,494	3,516,778	1,029,245	2,137,584	(1,379,194)	-39.22%
Construction Funds	2,416,616	5,119,277	31,000,000	14,581,727	6,413,611	(24,586,389)	-79.31%
Total - All Funds	49,063,665	57,385,777	103,280,037	78,721,367	78,914,980	(24,365,057)	-23.59%

The summaries above depict total budgeted revenues, expenditures, and transfers between City funds.

CITY OF CRYSTAL LAKE

Summary of All Funds - Revenues

The summary below reflects only *revenues* anticipated to be received during the year and does not include bond proceeds or other financing sources such as transfers in:

	2007/2008 Actual	2008/2009 Actual	2009/2010 Budget	2009/2010 Estimate	2010/2011 Budget	\$ Change	% Change
Revenues Only							
General Fund	23,504,587	21,913,344	22,792,721	20,315,655	20,692,828	(2,099,893)	-9.21%
Insurance Fund	960	2,488	-	4,649	4,696	4,696	0.00%
Water & Sewer Fund	6,627,547	6,888,743	7,595,761	7,092,898	7,661,173	65,412	0.86%
Fire/Rescue Fund	7,202,128	8,066,191	8,138,328	8,103,577	8,312,551	174,223	2.14%
Library Funds	3,984,748	4,063,341	4,522,181	4,237,412	4,283,233	(238,948)	-5.28%
Road/Vehicle Fund	778,328	724,802	774,998	653,086	691,320	(83,678)	-10.80%
IMRF Pension Fund	1,868,642	1,929,626	1,950,126	1,915,223	2,041,571	91,445	4.69%
Police Pension Fund	2,543,201	(1,306,286)	2,177,958	2,159,700	2,418,111	240,153	11.03%
Firefighters Pension Fund	1,928,440	(75,478)	1,680,672	1,659,134	1,905,876	225,204	13.40%
Crossing Guard Fund	67,422	64,935	65,120	64,265	64,275	(845)	-1.30%
Foreign Fire Insurance Fund	57,780	49,223	50,155	64,625	64,584	14,429	28.77%
Three Oaks Recreation Fund	-	-	-	-	22,710	22,710	0.00%
Subtotal - Operating Funds	48,563,783	42,320,930	49,748,020	46,270,224	48,162,928	(1,585,092)	-3.19%
Home Rule Sales Tax Fund	-	3,845,589	4,655,313	4,275,000	4,061,400	(593,913)	-12.76%
Water & Sewer Capital Imprvmnt	998,019	702,167	948,687	591,800	484,335	(464,352)	-48.95%
Motor Fuel Tax Fund	1,572,605	1,359,488	1,377,526	1,219,805	1,070,570	(306,956)	-22.28%
Debt Service Funds	594,013	1,016,104	1,146,831	1,078,231	1,147,803	972	0.08%
Capital Construction Funds	1,046,756	1,069,725	-	211,863	1,540,000	1,540,000	100.00%
Total - All Funds	52,775,176	50,314,003	57,876,377	53,646,923	56,467,036	(1,409,341)	-2.44%

CITY OF CRYSTAL LAKE

Summary of Personnel – All Funds

	Actual FY2008-2009	Budget FY2009-2010	Budget FY2010-2011
Total Full Time Equivalents	267.25	267.50	259.50

Eight positions have become vacant through attrition and have not been rebudgeted. These include two full-time positions in the Engineering and Building Department, two full-time positions in the Streets Division, one full-time position in the Storm Sewer Division, one full-time position in the Sewer and Lifts Division, one full-time position in the Wastewater Division and one full-time position in the Information Technology Department. During the upcoming budget year, positions that become vacant through attrition will be analyzed. If these positions are not critical to core service delivery, they will not be filled.

The summary above does not include elected officials, Planning and Zoning Committee members, paid-on-premise firefighters, crossing guards, and seasonal or temporary employees.

Personnel summaries throughout the budget document reflect the positions for which salaries and wages are budgeted. Organizational charts reflect the structure of each department.

City of Crystal Lake
Annual Budget
Fiscal Year 2010/2011



General Fund

GENERAL FUND

Summary of Revenues

REVENUES	2007/2008 Actual	2008/2009 Actual	2009/2010 Budget	2009/2010 Estimate	2010/2011 Budget	\$ Change	% Change
Property Tax - Police/Fire Pension	1,929,135	2,093,079	2,257,001	2,257,001	2,518,987	261,986	11.61%
Total Property Taxes	1,929,135	2,093,079	2,257,001	2,257,001	2,518,987	261,986	11.61%
Sales Tax	10,915,086	10,189,284	10,696,446	9,423,000	9,425,000	(1,271,446)	-11.89%
Leased Car Tax	26,807	30,560	25,000	29,000	25,000	0	0.00%
State Income Tax	3,748,680	3,503,952	3,688,300	3,371,106	3,056,000	(632,300)	-17.14%
Replacement Tax	171,107	144,517	133,049	133,049	118,000	(15,049)	-11.31%
Use Tax	556,870	558,750	541,120	495,000	495,000	(46,120)	-8.52%
Telecommunications Tax	2,022,417	1,925,732	1,911,000	1,865,000	1,850,000	(61,000)	-3.19%
Grant Proceeds - State of IL	15,085	10,491	7,500	10,152	7,500	0	0.00%
Grant Proceeds - Federal	81,881	16,894	5,000	5,000	5,000	0	0.00%
Total Intergovernmental	17,537,933	16,380,179	17,007,415	15,331,307	14,981,500	(2,025,915)	-11.91%
Hotel Tax	241,208	313,289	290,000	250,000	270,000	(20,000)	-6.90%
Total Other Taxes	241,208	313,289	290,000	250,000	270,000	(20,000)	-6.90%
Liquor Licenses	101,192	94,218	94,000	72,500	94,000	0	0.00%
Building Permits	483,050	295,604	275,000	290,000	290,000	15,000	5.45%
Occupancy Permits	4,600	4,855	5,250	4,700	5,250	0	0.00%
Miscellaneous Licenses & Permits	50,665	43,843	5,250	5,250	5,250	0	0.00%
Total Licenses & Permits	639,507	438,519	379,500	372,450	394,500	15,000	3.95%
Police Department Fines	501,930	513,663	714,070	375,500	525,000	(189,070)	-26.48%
Police Towing (DUIs, etc.)	-	94,513	180,000	175,000	180,000	0	0.00%
Adjudication Fines	-	18,036	50,000	42,500	50,000	0	0.00%
Total Fines & Forfeitures	501,930	626,211	944,070	593,000	755,000	(189,070)	-20.03%
Plan Review Fees	154,840	54,324	115,000	65,500	115,000	0	0.00%
Engineering Review Fees	165,332	35,854	-	10,000	10,000	10,000	0.00%
Inspection Services	970	1,591	-	2,000	2,000	2,000	0.00%
Zoning & Subdivision Fees	10,994	4,403	8,000	5,125	8,000	0	0.00%
Annexation Fees	40,550	350	1,200	-	1,200	0	0.00%
Parking Revenue	233,183	244,604	280,000	216,000	280,000	0	0.00%
Special Police Detail	79,850	53,104	64,000	64,000	72,000	8,000	0.00%
Total Charges for Services	685,719	394,230	468,200	362,625	488,200	20,000	4.27%

GENERAL FUND

Summary of Revenues (Cont'd)

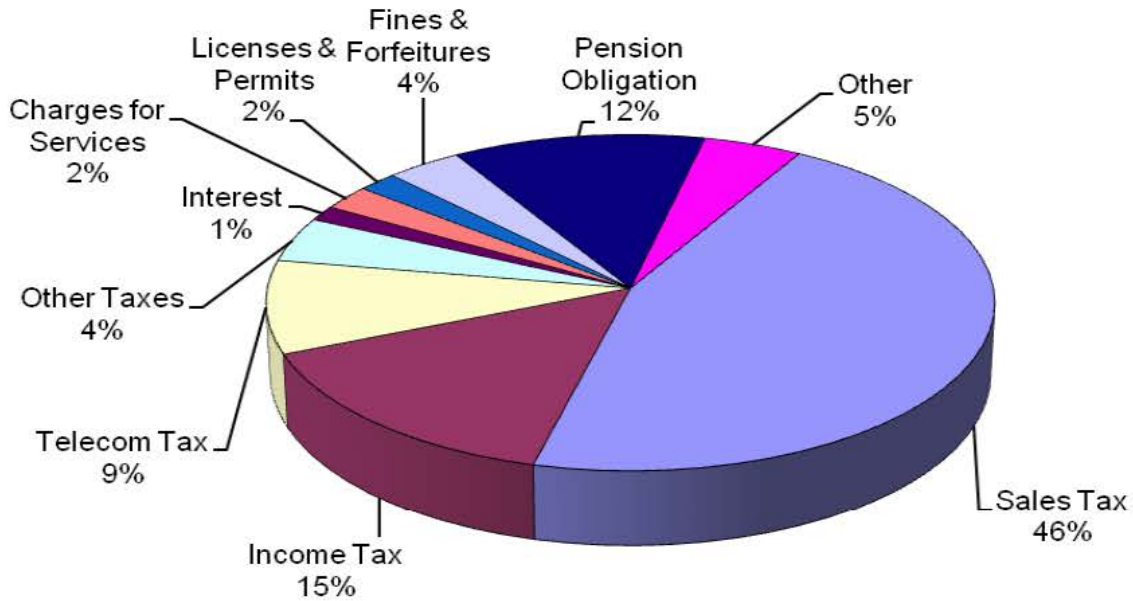
REVENUES	2007/2008 Actual	2008/2009 Actual	2009/2010 Budget	2009/2010 Estimate	2010/2011 Budget	\$ Change	% Change
Investment Interest	937,040	918,940	513,902	293,319	308,941	(204,961)	-39.88%
Total Interest Earnings	937,040	918,940	513,902	293,319	308,941	(204,961)	-39.88%
Franchise Fees - Cable	433,134	474,377	425,000	490,000	455,000	30,000	7.06%
Rental Income	73,919	82,246	59,500	59,500	59,500	0	0.00%
Transfer Station Host Fees	-	-	42,150	31,200	115,200	73,050	173.31%
Capital Facilities Fees	13,740	2,478	14,000	5,000	7,000	(7,000)	-50.00%
Reimbursed Expenses	91,632	34,272	91,983	25,253	91,000	(983)	100.00%
Miscellaneous	419,690	155,524	300,000	245,000	248,000	(52,000)	-17.33%
Total Miscellaneous	1,032,115	748,896	932,633	855,953	975,700	43,067	4.62%
Total Revenues	23,504,587	21,913,344	22,792,721	20,315,655	20,692,828	(2,099,893)	-9.21%

GENERAL FUND

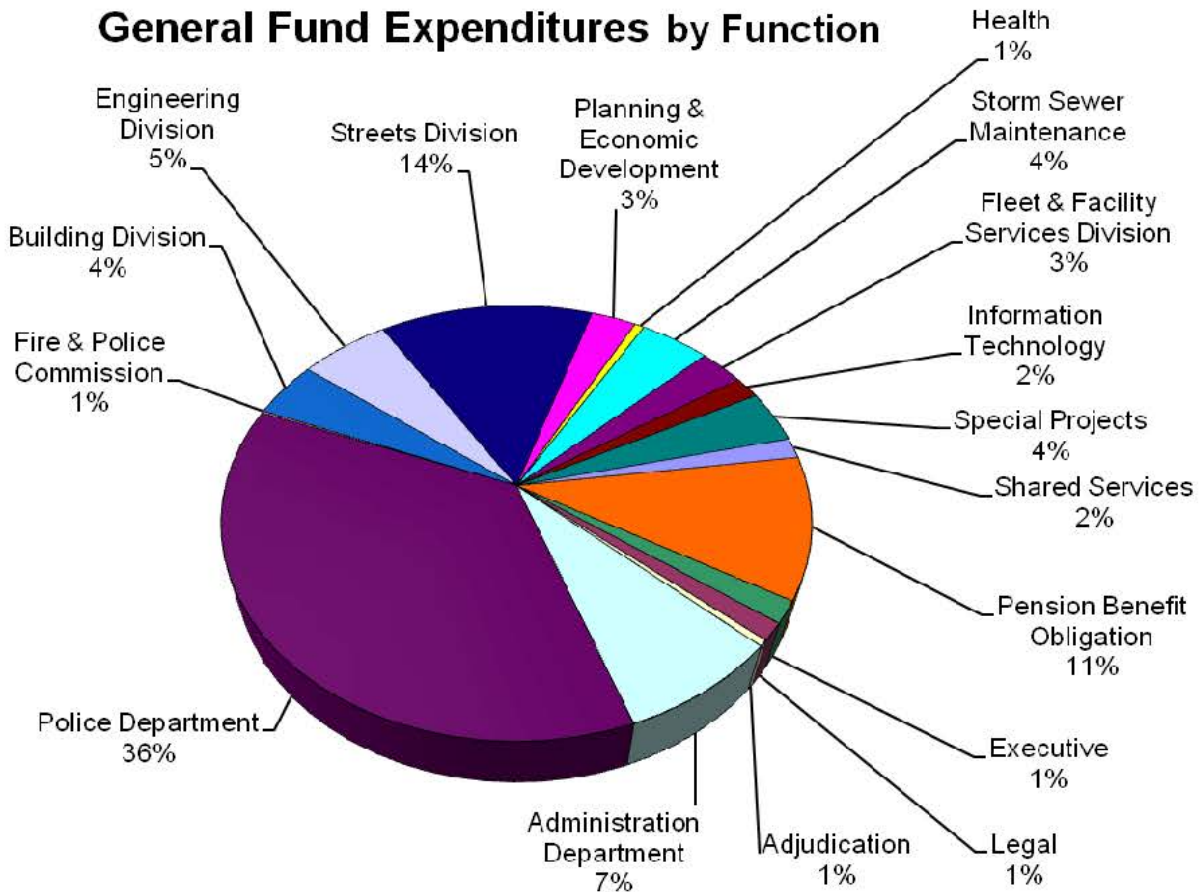
Summary of Expenditures

	2007/2008	2008/2009	2009/2010	2009/2010	2010/2011	\$	%
	Actual	Actual	Budget	Estimate	Budget	Change	Change
EXPENDITURES							
Executive	214,768	369,372	393,935	391,709	395,335	1,400	0.36%
Legal	231,846	292,402	283,350	273,350	311,350	28,000	9.88%
City Administration	1,723,307	1,797,255	1,956,115	1,933,429	1,900,144	(55,971)	-2.86%
Adjudication	-	29,528	98,887	92,776	108,290	9,403	9.51%
Police Department	8,128,148	8,523,056	9,235,631	9,191,444	8,726,925	(508,706)	-5.51%
Fire & Police Commission	37,021	39,162	37,574	37,227	37,529	(45)	-0.12%
Building Division	895,707	982,672	1,084,372	1,046,460	1,025,723	(58,649)	-5.41%
Engineering Division	1,203,402	1,275,114	1,426,994	1,409,899	1,380,111	(46,883)	-3.29%
Street Division	3,143,668	3,258,389	3,352,167	3,172,079	3,291,344	(60,823)	-1.81%
Planning & Economic Dvlpmt	621,576	741,194	1,048,739	1,013,309	694,050	(354,689)	-33.82%
Health	86,749	101,507	147,452	107,138	147,452	-	0.00%
Storm Sewer Maintenance	631,358	681,871	1,036,550	985,407	1,076,660	40,110	3.87%
Fleet & Facility Services	597,077	634,691	681,839	677,128	681,839	(0)	0.00%
Information Technology	428,302	427,120	454,537	450,626	392,801	(61,736)	-13.58%
Special Projects	1,245,153	1,021,662	4,255,363	4,145,363	939,259	(3,316,104)	-77.93%
Shared Services	292,910	358,776	454,235	307,832	362,290	(91,945)	-20.24%
Pension Benefit Obligation	1,929,517	2,093,079	2,257,001	2,257,001	2,518,987	261,986	11.61%
Total Expenditures	21,410,509	22,626,851	28,204,741	27,492,178	23,990,089	(4,214,651)	-14.94%
Revenues in Excess of Expenditures							
	2,094,078	(713,508)	(5,412,020)	(7,176,523)	(3,297,261)		
OTHER SOURCES (USES)							
Transfer In	-	468,477	1,150,273	3,149,493	2,840,160		
Bond Proceeds	-	-	2,940,000	2,940,000	-		
Transfer Out	(150,610)	(122,365)	-	-	(2,000,000)		
GASB 45 OPEB funding	(100,509)	(179,058)	265,824	265,824	-		
Land Purchase			(319,306)	(319,306)	-		
Façade Imprvmnt Program			(250,000)	(250,000)	-		
Raue Center Contribution			-	-	(44,000)		
Capital/Technology Reserve					(3,000,000)		
Total Other Sources (Uses)	(251,119)	167,054	3,786,791	5,786,011	(2,203,840)		
Beginning Balance, May 1							
	20,399,296	22,242,255	21,695,802	21,695,802	20,305,289		
Ending Balance, April 30							
	22,242,255	21,695,802	20,070,573	20,305,289	14,804,188		

General Fund Revenues by Source



General Fund Expenditures by Function

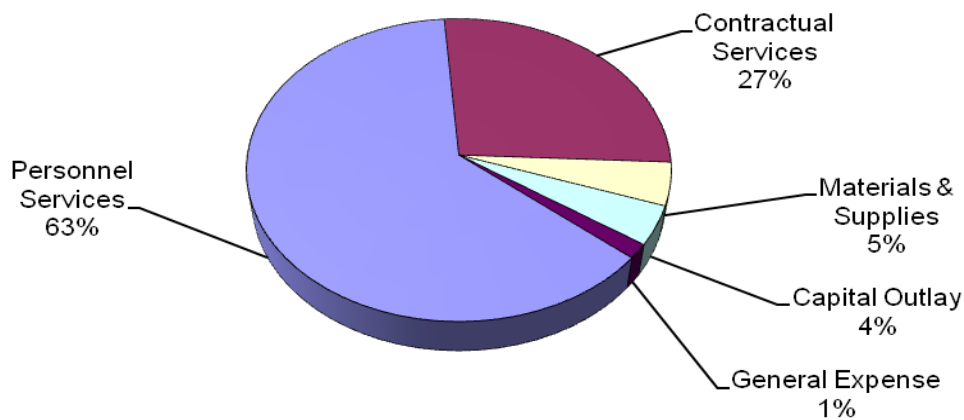


GENERAL FUND

Summary of Expenditures – Major Object

	Personnel Services	Contractual Services	Materials & Supplies	Capital Outlay	General Expense	Grand Total
Executive	22,800	372,535	-	-	-	395,335
Legal	-	311,350	-	-	-	311,350
Administration Department	1,651,810	180,034	68,300	-	-	1,900,144
Adjudication	48,950	54,340	5,000	-	-	108,290
Police Department	7,440,716	815,628	381,240	89,341	-	8,726,925
Fire & Police Commission	-	37,069	460	-	-	37,529
Building Division	940,545	62,728	22,450	-	-	1,025,723
Engineering Division	1,113,250	172,961	46,900	47,000	-	1,380,111
Street Division	1,954,558	944,871	331,705	60,210	-	3,291,344
Planning & Economic Development	494,758	191,507	7,785	-	-	694,050
Health	-	147,452	-	-	-	147,452
Storm Sewer Maintenance	530,094	65,956	50,610	430,000	-	1,076,660
Fleet & Facility Services Division	588,814	63,257	29,768	-	-	681,839
Information Technology	230,458	22,403	84,940	55,000	-	392,801
Special Projects	-	153,156	83,222	326,000	376,881	939,259
Shared Services	-	362,290	-	-	-	362,290
Pension Benefit Obligation	-	2,518,987	-	-	-	2,518,987
Total	15,016,753	6,476,524	1,112,380	1,007,551	376,881	23,990,089
% Percentage	62.60%	27.00%	4.64%	4.20%	1.57%	100.00%

General Fund Expenditures by Object



City of Crystal Lake
Annual Budget
Fiscal Year 2010/2011

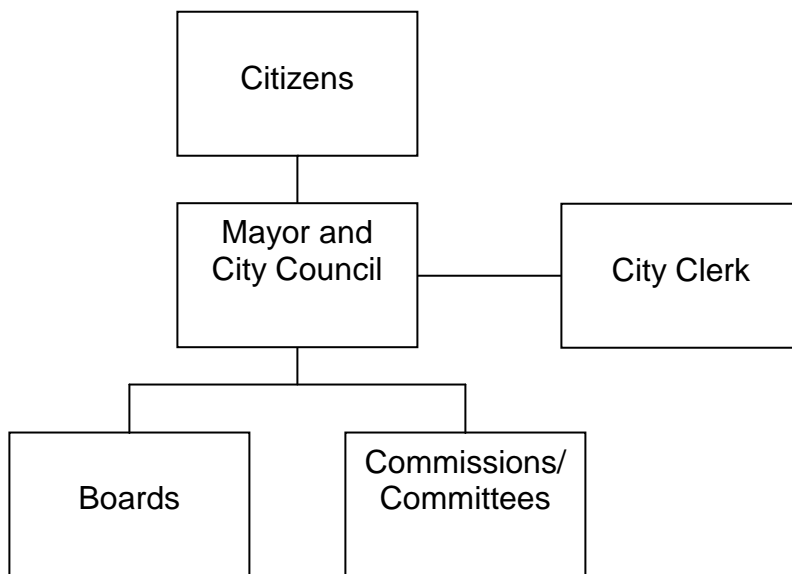


**EXECUTIVE
DEPARTMENT**

EXECUTIVE DEPARTMENT STATEMENT OF ACTIVITIES

It is the responsibility of the Mayor and City Council to develop policies and enact ordinances and resolutions to ensure the health, safety, and welfare of Crystal Lake residents. The City Council adopts an annual budget outlining the services to be offered to City residents during the coming year and establishes the revenue sources to be used to finance the proposed services.

EXECUTIVE DEPARTMENT ORGANIZATIONAL CHART



EXECUTIVE DEPARTMENT BUDGET

EXPENDITURES	2007/2008	2008/2009	2009/2010	2009/2010	2010/2011	\$	%
	Actual	Actual	Budget	Estimate	Budget	Change	Change
Regular Salaries	23,280	23,010	22,800	22,800	22,800	-	0.00%
Total Personnel Services	23,280	23,010	22,800	22,800	22,800	-	0.00%
Professional Services	-	5,550	6,000	5,500	6,000	-	0.00%
Training	4,835	2,563	6,680	6,680	6,680	-	0.00%
Dues & Subscriptions	28,605	32,347	36,098	36,025	35,998	(100)	-0.28%
Insurance & Bonding	9,122	9,991	11,407	9,754	11,407	-	0.00%
Community Activities	-	-	8,850	8,850	8,350	(500)	-5.65%
Other / Hotel Tax	148,926	295,911	302,100	302,100	304,100	2,000	0.66%
Total Contractual Services	191,488	346,362	371,135	368,909	372,535	1,400	0.38%
Total Budget	214,768	369,372	393,935	391,709	395,335	1,400	0.36%

EXECUTIVE DEPARTMENT ACCOUNT INFORMATION

- Other/Hotel tax expenditures reflect Council approval of funding requests from not-for-profit organizations that promote tourism in the City of Crystal Lake. Funding levels approved by City Council are as follows:

Other/Hotel Tax	2007/2008	2008/2009	2009/2010	2009/2010	2010/2011	\$	%
Item Description	Actual	Actual	Budget	Estimate	Budget	Change	Change
Crystal Lake Chamber of Commerce	4,974	2,500	9,000	9,000	6,000	(3,000)	-33.33%
Historic Downtown Assoc	31,000	35,000	35,000	35,000	35,000	-	0.00%
Raue center for the Arts	49,000	150,000	150,000	150,000	150,000	-	0.00%
GALA Festival	18,000	15,000	-	-	-	-	0.00%
McHenry County Youth Sports Assn	39,000	55,000	55,000	55,000	50,000	(5,000)	-9.09%
Crystal Lake Babe Ruth Baseball	1,000	1,000	2,000	2,000	2,000	-	0.00%
Lakeside Legacy Foundation	-	15,000	-	-	25,000	25,000	100.00%
Northwest Area Arts Council	-	6,000	10,000	10,000	-	(10,000)	-100.00%
McHenry County Music Center	2,000	3,600	3,600	3,600	3,600	-	0.00%
Crystal Lake Rowing Club	-	1,650	2,500	2,500	2,500	-	0.00%
4th of July Fireworks & Parade	-	-	35,000	35,000	30,000	(5,000)	-14.29%
Total	144,974	284,750	302,100	302,100	304,100	2,000	0.66%

City of Crystal Lake
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LEGAL AND JUDICIARY

LEGAL AND JUDICIARY STATEMENT OF ACTIVITIES

It is the responsibility of Legal and Judiciary to provide legal advice to elected and administrative officials, to prepare and review legal documents for the City, to litigate cases involving the City and to conduct real estate transactions for the City.

LEGAL AND JUDICIARY BUDGET

EXPENDITURES	2007/2008 Actual	2008/2009 Actual	2009/2010 Budget	2009/2010 Estimate	2010/2011 Budget	\$ Change	% Change
Professional	467	2,884	17,350	7,350	7,350	(10,000)	-57.64%
Legal	231,379	289,518	266,000	266,000	304,000	38,000	14.29%
Total Contractual Services	231,846	292,402	283,350	273,350	311,350	28,000	9.88%
Total Budget	231,846	292,402	283,350	273,350	311,350	28,000	9.88%

LEGAL AND JUDICIARY BUDGET ACCOUNT INFORMATION

- Legal expenditures reflect increased fees charged by counsel to represent the City in legal matters except those associated with Administrative Adjudication. The Administrative Adjudication program budget is presented in subsequent pages of this document.

City of Crystal Lake
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**ADMINISTRATION
DEPARTMENT**

ADMINISTRATION DEPARTMENT STATEMENT OF ACTIVITIES

The Administration Department is subdivided into the City Manager's Office, Finance, and Human Resources. The Statement of Activities for the Administration Department is as follows:

City Manager's Office

The City Manager, who is appointed by the City Council, serves as the chief executive officer and is responsible for the day-to-day operations of the City. The City Manager's Office is the center point of communication between the Mayor and City Council, the various City Departments, and the citizenry. The City Manager's Office provides leadership by translating policy, as established by the City Council, into operating programs. The City Manager's Office ensures that the mission statement is the driving force behind all operational endeavors. In addition, the City Manager's Office coordinates the budget, handles risk management, and is responsible for promoting an overall customer service culture, managing and responding to City Council issues, providing vision, guidance, oversight, and examples to departments concerning performance and general service delivery, administering initiatives and participating in community leadership efforts.

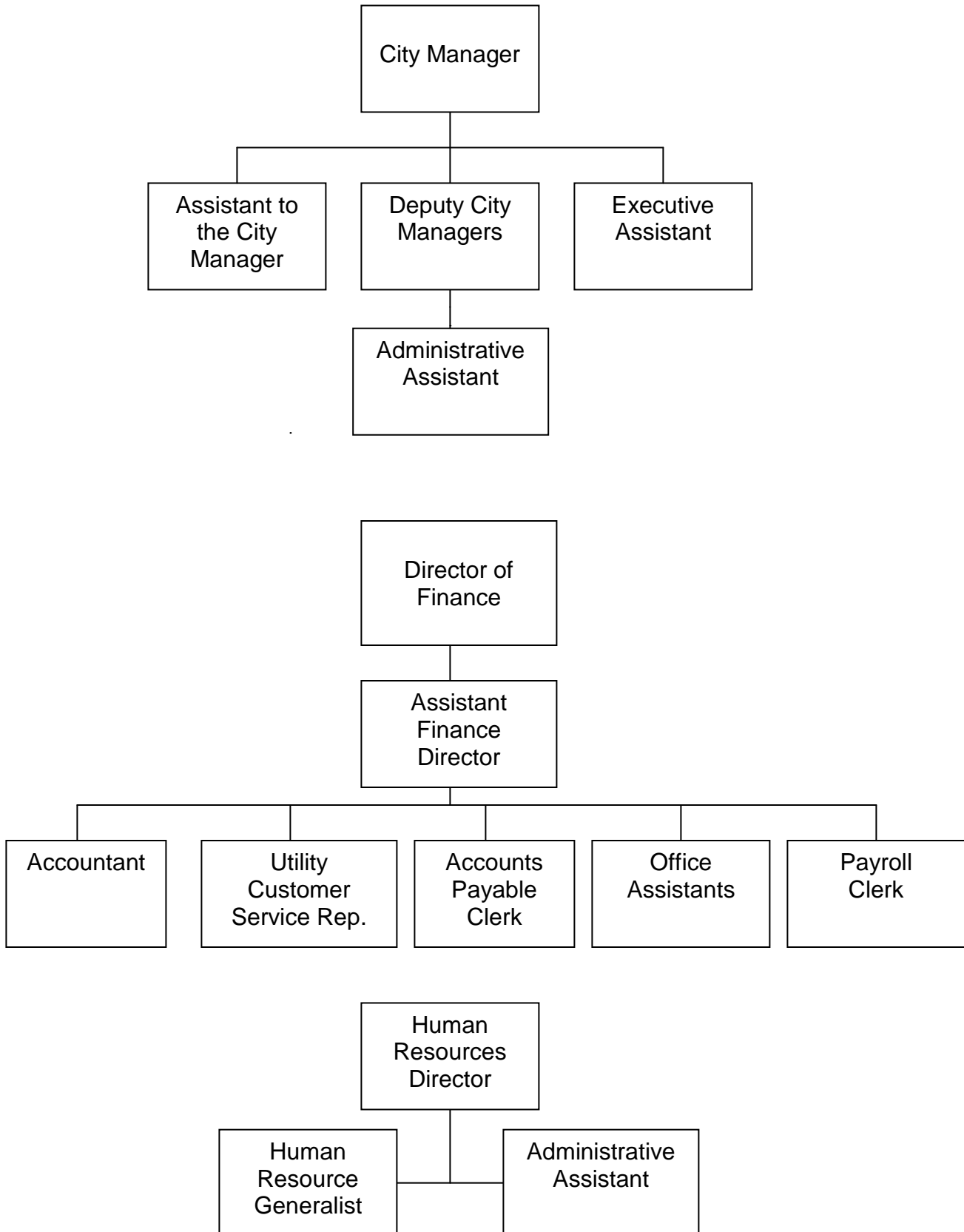
Finance Department

The Finance Department is responsible for maintaining the integrity of all financial systems, records and functions of the City in accordance with applicable laws, ordinances, policies and procedures. These activities include the recording and reporting of all financial transactions, billing and collection of all monies due the City, making payments to employees and vendors, managing cash and investments, preparing the annual financial report, and developing budget and financial forecasts. Additionally, Finance Department personnel administer the Police and Fire Pension programs, as well as the Administrative Adjudication Program.

Human Resources

The Human Resources Division is responsible for all recruitment efforts: the interview, testing, and hiring processes. The operating departments rely on Human Resources for assistance and direction as it applies to labor relations, employee relations and performance management, as well as for guidance in the administration of organizational policies, and federal and state regulations. In addition, the Human Resources Division is responsible for benefits administration, which includes health, life, disability, and workers compensation insurance issues, as well as providing administrative assistance to the pension funds and two deferred compensation programs. The Division handles classification and compensation administration, personnel records management, and training and development for over 250 full-time equivalent employees and approximately 42 part-time employees of the City of Crystal Lake.

ADMINISTRATION DEPARTMENT ORGANIZATIONAL CHART



ADMINISTRATION DEPARTMENT PERSONNEL

Position	Actual FY2008-2009	Budget FY2009-2010	Budget FY2010-2011
City Manager	1.00	1.00	1.00
Director of Finance	1.00	1.00	1.00
Deputy City Manager	1.00	2.00	2.00
Assistant to the City Manager	2.00	1.00	1.00
Director of Human Resources	1.00	1.00	1.00
Assistant Finance Director	1.00	1.00	1.00
Human Resources Generalist	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00
Administrative Analyst	1.00	0.00	0.00
Administrative Assistant	2.75	2.75	2.75
Accountant	1.00	1.00	1.00
Payroll Clerk	1.00	1.00	1.00
Accounts Payable Clerk	1.00	1.00	1.00
Office Assistant	1.75	1.75	1.75
Total Staff	17.50	16.50	16.50

ADMINISTRATION DEPARTMENT 2009/2010 ACCOMPLISHMENTS

- Significant progress continues to be made in implementing the strategic commitments of the first-ever Strategic Plan completed in 2007.
- Significant progress has been made toward the eventual opening of the Three Oaks Recreational Area. Once the City completes the improvements in the fall of 2010, the Three Oaks Recreational Area will offer the public an unparalleled recreational experience. The pristine waters of the Three Oaks Recreational Area will be a prime venue for swimming, boating, hiking and fishing.
- In 2009, the City experienced substantially fewer workplace accidents and lost time injuries. Total monetary claim experience in 2009 decreased 50% when compared to 2008. Lost-time injury claims, the most expensive type of claim, fell from seven in 2008 to only three in 2009. While many factors can impact the number of workplace accidents, staff believes that safety efforts employed in each department has attributed to this improved loss history.
- The proactive economic development program, that encourages business retention and recruitment, continues to be enhanced.
- An overall high quality customer service culture, through increased training and communication, continued to be promoted.
- The City completed a citizen survey through The National Citizen Survey™ (The NCS). The NCS is a premier citizen survey service from the International City/County

Management Association (ICMA) and National Research Center, Inc. The NCS is a service to administer, analyze and report results from a customizable citizen survey. The report compares the results from our jurisdiction with results from other jurisdictions across the U.S. using a database of survey results so that the comparisons can be more precise and useful. As indicated in the survey results, the overall quality of life in the City of Crystal Lake was rated as “excellent” or “good” by 89% of respondents.

- The City continued to improve and promote effective, positive communication with the community, staff, and elected officials.
- The City continued to work with METRA, the Union Pacific Rail Line, and PACE suburban bus service to maintain commuter friendly transportation.
- Continued revisions of Personnel Policies and creation of new policies.
- Modules for employee training and development have been developed and implementation continues.
- The City received the Government Finance Officers’ Association Distinguished Budget award.

ADMINISTRATION DEPARTMENT 2010/2011 OBJECTIVES

- Continue to promote the development of strategic areas including the Three Oaks Recreational Area, the Main Street T.I.F., the Northwest corridor, the Route 31 corridor, the Virginia Street T.I.F., and the commercial areas along Route 14.
- Continue to work with the Union Pacific Railroad to relocate the Metra train yard, relocate the rail line from Main Street and eliminate the railroad grade crossings on Main Street.
- Continue to strengthen and diversify revenues and job base.
- Continue to explore strategic annexation opportunities.
- Continue to work with community organizations and residents to understand and address community problems.
- Continue to support community events that create opportunities for community and neighborhood gatherings.
- Continue to promote effective communication through the enhanced use of the City government access channel, the development of a City marketing plan, and the completely retooled City website.
- Continue to create and implement a comprehensive index of community satisfaction with municipal services.
- Continue to evaluate and improve customer service delivery needs and actions.
- Continue to increase utilization of technology.
- Continue to foster intergovernmental collaboration.
- Continue to promote a workplace that encourages excellence.
- Continue to ensure fiscal responsibility.
- Maintain a prioritized capital improvement plan.
- Annually update the Strategic Plan.

ADMINISTRATION DEPARTMENT BUDGET

EXPENDITURES	2007/2008	2008/2009	2009/2010	2009/2010	2010/2011	\$	%
	Actual	Actual	Budget	Estimate	Budget	Change	Change
Regular Salaries	1,155,798	1,225,529	1,351,123	1,351,123	1,384,901	33,778	2.50%
Part-time Salaries	58,268	55,330	59,738	59,738	61,231	1,493	2.50%
Overtime	9,480	8,884	15,000	15,000	10,000	(5,000)	-33.33%
Group Insurance	179,086	217,019	195,678	195,678	195,678	-	0.00%
Total Personnel Services	1,402,632	1,506,761	1,621,539	1,621,539	1,651,810	30,271	1.87%
Professional	30,374	28,467	77,776	72,676	25,530	(52,246)	-67.17%
Annual Audit	17,913	14,841	20,500	20,500	25,706	5,206	25.40%
Publishing	8,548	4,498	7,000	7,350	6,850	(150)	-2.14%
Postage & Freight	28,071	31,679	31,940	30,925	24,425	(7,515)	-23.53%
Training	12,778	19,019	13,420	12,155	9,500	(3,920)	-29.21%
Dues & Subscriptions	11,580	9,341	9,267	10,135	7,430	(1,837)	-19.82%
Insurance & Bonding	47,350	48,323	54,503	46,609	54,503	-	0.00%
Physical Examinations	1,658	8,001	2,200	2,200	2,000	(200)	-9.09%
Operating Equipment	4,560	209	2,000	2,000	2,000	-	0.00%
Office Equipment	5,668	8,493	7,175	6,390	6,590	(585)	-8.15%
Employee Programs	12,529	16,935	19,000	19,000	15,000	(4,000)	-21.05%
Rent - Buildings & Equipment	105	210	1,100	1,100	500	(600)	-54.55%
Rent - Land	-	-	-	-	-	-	0.00%
Total Contractual Services	181,134	190,015	245,881	231,040	180,034	(65,847)	-26.78%
Office Supplies	19,586	12,975	12,355	12,000	12,000	(355)	-2.87%
Cleaning Supplies	-	-	-	-	-	-	0.00%
Motor Fuel & Lub.	2,483	1,819	1,750	1,750	1,750	-	0.00%
Comp. Hardware & Software	43,562	19,448	12,200	12,200	7,250	(4,950)	-40.57%
Small Tools & Equipment	8,237	5,433	5,500	5,200	4,800	(700)	-12.73%
Automotive Supplies	1,189	998	-	-	-	-	0.00%
Stationery & Printing	62,901	59,807	56,890	49,700	42,500	(14,390)	-25.29%
Miscellaneous	1,583	-	-	-	-	-	0.00%
Total Materials & Supplies	139,541	100,479	88,695	80,850	68,300	(20,395)	-22.99%
Automotive Equipment	-	-	-	-	-	-	0.00%
Departmental Equipment	-	-	-	-	-	-	0.00%
Total Capital Outlay	-	-	-	-	-	-	0.00%
Total Budget	1,723,307	1,797,255	1,956,115	1,933,429	1,900,144	(55,971)	-2.86%

ADMINISTRATION DEPARTMENT ACCOUNT INFORMATION

- The FY 2009/2010 budget and year-end estimate for the professional services account reflects costs associated with the issuance of refunding bonds, Series 2009C. The production of a City calendar in FY 2010/2011 has been removed.
- Audit fees reflected in this budget are pursuant to the terms of a contract with an independent auditing firm.
- Postage and freight cost reductions are attributable to the elimination of the City's calendar.
- Dollars available for training in FY 2010/2011 have been reduced. Due to technological advances, more training is performed via the internet saving valuable City resources.
- Dues and subscriptions have been reduced to eliminate duplication, when necessary.
- The FY2010/2011 budget for computer hardware and software does not contain dollars to replace PCs, as many were replaced in prior years.
- Budget dollars in the Stationery and Printing account are reduced in FY 2010/2011 because of the elimination of the City's calendar.

City of Crystal Lake
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**ADMINISTRATIVE
ADJUDICATION**

ADMINISTRATIVE ADJUDICATION STATEMENT OF ACTIVITIES

The City's Division of Administrative Adjudication hears a wide range of cases involving violations of municipal ordinances that were once heard in the McHenry County Circuit Court. Having hearings at City Hall expedites compliance, reduces litigation expenses and allows the Circuit Court to focus on more serious offenses. Hearings at City Hall also are more convenient for residents who wish to contest a ticket or other citation. An administrative hearing is a civil, not a criminal proceeding. Cases filed in adjudication are punishable by fines and a variety of other penalties, excluding jail time. Under the administrative hearing system, an Administrative Law Judge, not the City entity that issued the ticket, complaint or notice of violation, hears cases. Administrative Law Judges, all of whom are experienced attorneys, are required to undergo State mandated training to be professional, fair and courteous.

ADMINISTRATIVE ADJUDICATION PERSONNEL

Position	Actual FY2008-2009	Budget FY2009-2010	Budget FY2010-2011
Administrative Assistant	0.75	1.00	1.00
Total Staff	0.75	1.00	1.00

ADMINISTRATIVE ADJUDICATION 2009/2010 ACCOMPLISHMENTS

- Successfully implemented the Administrative Adjudication Program for the City of Crystal Lake.

ADMINISTRATIVE ADJUDICATION 2010/2011 OBJECTIVES

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

ADMINISTRATIVE ADJUDICATION BUDGET

EXPENDITURES	2007/2008 Actual	2008/2009 Actual	2009/2010 Budget	2009/2010 Estimate	2010/2011 Budget	\$ Change	% Change
Regular Wages	-	-	42,736	36,625	42,499	(237)	-0.55%
Part-time Salaries	-	29,528	-	-	-	-	0.00%
Group Health Insurance	-	-	6,451	6,451	6,451	-	0.00%
Total Personnel Services	-	29,528	49,187	43,076	48,950	(237)	-0.48%
Professional	-	-	43,200	43,200	51,840	8,640	20.00%
Postage & Freight	-	-	2,500	2,500	2,500	-	0.00%
Total Contractual Services	-	-	45,700	45,700	54,340	8,640	18.91%
Office Supplies	-	-	-	-	1,000	1,000	100.00%
Comp. Hardware & Software	-	-	2,500	2,500	2,500	-	0.00%
Stationery & Printing	-	-	1,500	1,500	1,500	-	0.00%
Total Materials & Supplies	-	-	4,000	4,000	5,000	1,000	25.00%
Total Budget	-	29,528	98,887	92,776	108,290	9,403	9.51%

ADMINISTRATIVE ADJUDICATION ACCOUNT INFORMATION

- Professional services expenditures reflect increased fees charged by the Hearing Officer and Prosecutor that represents the City in all matters of Administrative Adjudication.
- FY 2010/2011 budget reflects supplies needed by the Administrative Assistant in the operation of the Administrative Adjudication program.

City of Crystal Lake
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**POLICE
DEPARTMENT**

POLICE DEPARTMENT STATEMENT OF ACTIVITIES

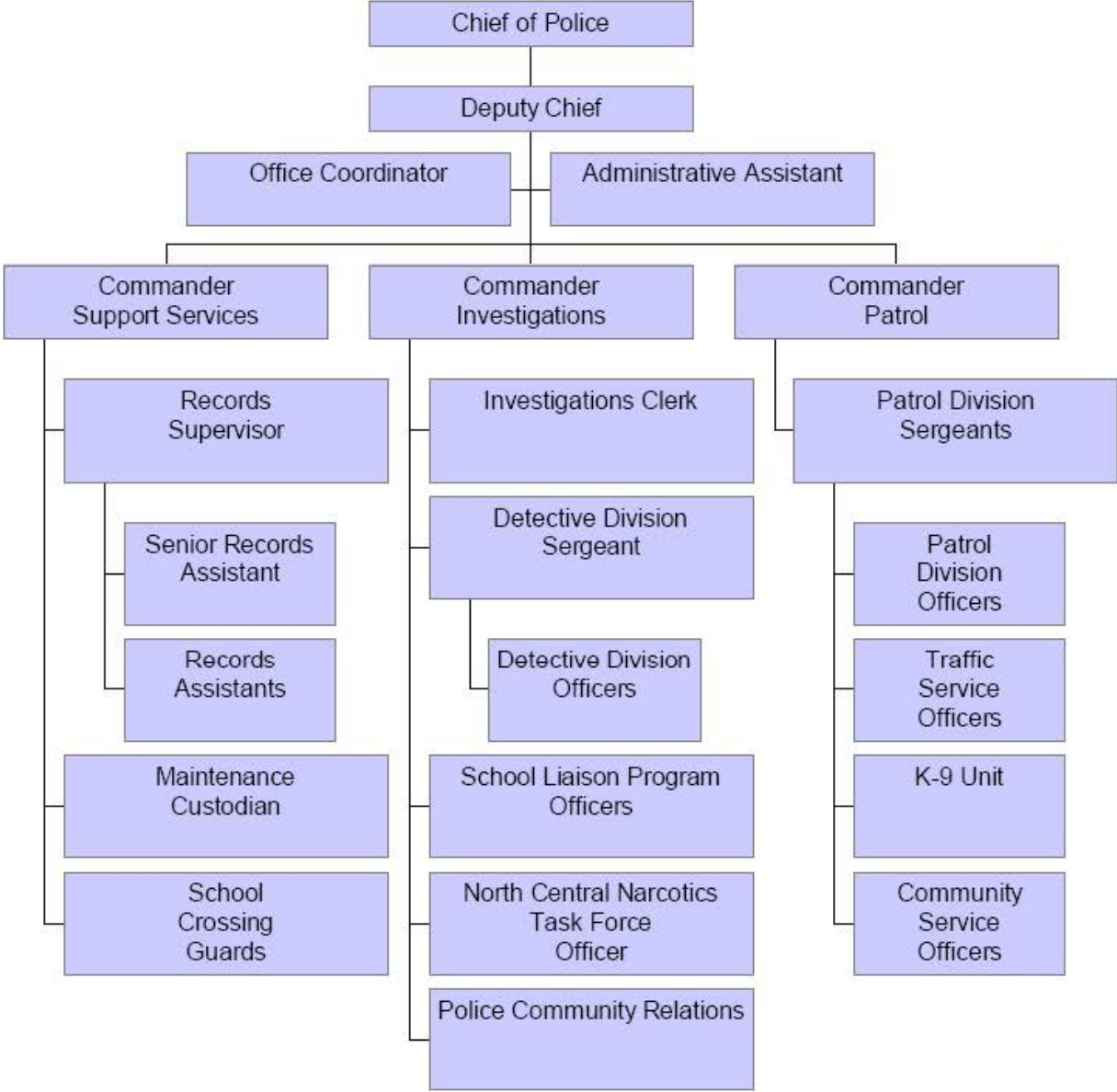
The Crystal Lake Police Department remains committed to providing service to the residents of our community built on a philosophy of customer satisfaction as one of our primary goals. We have made strides within this focus by emphasizing the provision of our services through the building of partnerships with various community groups in the community. We have created numerous programs that enhance our ability to serve various elements of the community, in order to produce specific solutions in a true problem-solving environment. Our Targeted Response Unit (TRU) works with the business community to reduce crime. The relationship that we have built with the security departments of area stores and several other endeavors have combined to create the highest level of proactive law enforcement service in the history of the department.

Additionally, the department continues to prioritize the ability to retain the confidence and respect of the public to whom it serves. This is accomplished through a constant and earnest effort on the part of all members and employees of the department to perform their duties in an efficient, honest and professional manner. Our officers remain committed to protecting the lives and enhancing the safety of all residents of this community.

The Police Department is responsible for providing an extensive variety of services to the community on a twenty-four-hour, seven-day-a-week basis. These services include, but are not limited to traffic services, preventative patrol operations, criminal investigations, youth services, crime prevention, parking enforcement and public education.

In addition, the Police Department participates in the Operation Click Seat Belt Program, North Central Narcotics Task Force, McHenry County Major Investigation Assistance Team, McHenry County Chiefs Association, McHenry County Gang Task Force, Police Canine Unit, Bicycle Patrol Officer Program, High School Resource Officer Program, Neighborhood Watch, National Night Out, and Citizen Police Academy. The department also has provided highly trained personnel to the Emergency Services Team. These officers respond to any high-risk incident or request for additional manpower during emergency situations. Additionally, the Police Department has created a specialized unit (TRU), responsible for addressing problems at their root cause, with a priority mission of reducing the number of traffic infractions, traffic crashes and intoxicated drivers, through the use of proactive enforcement measures.

POLICE DEPARTMENT ORGANIZATIONAL CHART



POLICE DEPARTMENT PERSONNEL

Position	Actual FY2008-2009	Budget FY2009-2010	Budget FY2010-2011
Police Chief	1.00	1.00	1.00
Deputy Police Chief	1.00	1.00	1.00
Commander	3.00	3.00	3.00
Sergeant	11.00	11.00	11.00
Police Officer	50.00	50.00	50.00
Community Service Officer	5.00	5.00	5.00
Office Coordinator	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
Police Records Supervisor	1.00	1.00	1.00
Senior Police Records Assistant	1.00	1.00	1.00
Police Records Assistant	4.50	4.50	4.50
Investigations Clerk	0.75	0.75	0.75
Maintenance Custodian	1.00	1.00	1.00
Total Staff	81.25	81.25	81.25

POLICE DEPARTMENT 2009/2010 ACCOMPLISHMENTS

Goal: With the full implementation of the Targeted Response Unit (TRU), our goal is to decrease overall traffic crashes by 10%, and the number of injury related crashes by 15% as a result of the identification of causative factors related to crashes, and targeted enforcement of violations that preempt them.

Status: The TRU team spent several months collecting crash data from every major intersection within the City limits. That data was utilized to identify common traffic violations associated with traffic crashes. The TRU, utilizing this data, performed numerous targeted enforcement campaigns directed at minimizing infractions that historically were causative factors at those locations.

Numerous DUI enforcement campaigns were conducted to reduce the number of violations identified by the Illinois State Police as "The Fatal Five", which include Driving under the Influence, Speeding, Seat Belt violations, Improper Lane Usage and Following Too Closely. These offenses are statistically most likely to cause deaths on the roadways, and emphasizing enforcement of these offenses aided in an overall more productive utilization of our workforce as it relates to traffic safety.

Current traffic statistics, in particular personal injury and roadway related traffic crash data obtained from 01/01/2008 through 10/23/2008, in comparison to data obtained from 01/01/2009 through 10/23/2009, reflected the following:

With regard to injuries as a result of accidents:

- Personal injury related crashes are currently down 19.8%
- Motorcycle injury down 66.7%
- Pedestrian injury down 25.0%
- Parking lot injury down 77.8%
- No fatal crashes occurred in 2008, and, so far, none have occurred in 2009
- Private property crashes are currently down 22.6%
- Roadway related crashes with no injury are currently down 4.2%
- Hit and Run crashes are currently down 13.1%

Our objective throughout was to reduce the number of injuries resulting from traffic crashes. The statistical relevance of our enforcement campaigns would suggest that they were successful, but additional analysis is necessary to be able to directly connect the two with absolute statistical veracity. Overall, the total percentage of all reported traffic crashes as a collective is currently down 10.8%.

Goal: Implement a program that would involve businesses within the Crystal Lake corporate limits that have security personnel. To initiate the program, contact will be made in person with each business, with introductions to each business owner/manager and those involved in the security sector of that business. A database will be compiled and kept for future reference. Once this is completed, a monthly meeting will be implemented with these security agents. The purpose of the meeting is to allow these security officials to network, to keep the Police Department up-to-date with issues each business may be dealing with, and to help provide solutions for these businesses. Additionally, this will be a vehicle to provide these businesses with appropriate crime information that may affect their particular business.

Status: This has currently been embraced by most of our “big box” stores, including Sears, Wal-Mart, Best Buy, K-Mart and Kohl’s. The first meeting was the culmination of efforts to contact all of the stores in Crystal Lake that have a security staff. Ten security personnel attended the first meeting and enthusiastically supported this effort. This information will allow the Police Department to prepare for this type of activity. We have also been provided with e-mail accounts from the stores so that information, including the pictures of local suspects, can be provided to the store security personnel.

A comprehensive premises check will also be provided to all businesses in Crystal Lake who request it. The Crystal Lake Police Department will also determine if there are gaps in their current security procedure or security system. This would include, but not be limited to, security camera placement, camera operation, and quality of video. A check of the lighting for both the interior and exterior of the building will also be done. This will also be utilized in conjunction with

the Crystal Lake Chamber of Commerce, who will be requested to collaborate in reaching out to the local businesses and assist the Police Department in providing several seminars to businesses throughout next year on a wide range of topics relative to crime prevention.

As a result of a shooting in a downstate Illinois church, the Crystal Lake Police Department received numerous calls from churches in town regarding a security assessment of their property. The inspections were provided, which offered recommendations on improving their existing security. Members of the Emergency Services Team have been directed to conduct training exercises at one or more of our local churches. We have been given permission from at least three churches in town who offered their facility to host the training.

The Crystal Lake Police Department completed a project in conjunction with McHenry County College with regard to the development of an overall safety response plan. This plan was created with the college administration, Crystal Lake Fire Rescue Department and other First Responder jurisdictions. This is an ongoing training for our staff in rapid response to quickly developing emergency situations, which has aided in the security of all of our schools.

Goal: Implement the Citizen Volunteers Employing Radar Team (CVERT) to follow up on citizen concerns regarding speeding in residential or targeted areas. The CVERT would log all violations and a letter would be provided on behalf of the Department to the registered owner indicating the violation. Especially in the case of younger drivers, this would encourage compliance through parental notification and oversight. In certain cases, citations could be issued if proper criteria are met. This program would allow better use of manpower and in the event a speeding problem is determined, then follow-up enforcement can be made by the Targeted Response Unit (TRU). This collaborative endeavor will be monitored by efforts to contact random recipients of these letters to elicit community feedback about the program.

Status: The volunteers are trained and ready to go. They have completed basic radar training, as well as training on the police radios. The CLPD will be utilizing these volunteers as part of a four-point response to citizen complaints relative to speeding autos.

Goal: Begin a process that would allow Volunteers in Policing to become active and assist the department with daily activities. This would begin with the CVERT Program and then limited involvement with current department services, such as parking enforcement, fingerprinting, records, and deliveries, that could alleviate some of the workload of the Community Service Officers. This measure will be monitored to determine the time savings associated with this change. Given the enhancement to time allotted to the CSO's, we would expect an increase in parking enforcement of at least 10%.

Update: Although the VIP program is still evolving, there have been additional enforcement activities expected of the CSO's. The availability of one CSO, who is stationed in the downtown area, has increased enforcement activity. Additionally, the Police Department administration has fostered an increase in the amount of parking enforcement by prioritizing this important function within the staff of Community Service Officers. Current enforcement of parking violations for

CSO's increased 25% over the same time last year. Parking enforcement for the entire Department increased 5.4% so far this year.

Outside of the CVERT Program, the volunteers were utilized for the 4th of July parade detail. The volunteers worked this detail without incident and obviously were a benefit to the department. This program is on-going. Additionally, they were utilized for a medical dispersal drill and at certain other races and events throughout the City. We have not provided for the parking citation utilization, since changes to our current system are projected with different equipment being used.

Goal: Form a department committee that would be active in the Illinois Law Enforcement Torch Run for Special Olympics. This program is recognized and endorsed by the Illinois Association of Chiefs of Police and the International Association of Chiefs of Police. The Crystal Lake Police Department has been active in the past to a limited extent. By forming a committee of interested department members, this will allow for a more organized effort that would reflect well on the Crystal Lake Police Department. Start Date: March 2009.

Update: A committee was formed. This year the CLPD participated in the Cops on the Roof Program, the Polar Plunge Program and the Torch Run. These events were attended by Police Officers and their family members, who showed commitment and support for these important programs.

Goal: Outfit and supply all personnel with personal protective headgear and crowd control implements to ensure enhanced safety measures in the event of civil unrest, or other hazardous assignments.

Update: All police officers have been provided with riot helmets and batons, and training in their use for crowd control.

Goal: Initiate implementation of new county-wide (VisionAIR) CAD, Mobile Field Reporting and Records Management System. This is anticipated to be a two-year project. This project will produce a far more enhanced capability in many areas of our management and the production of reports relative to a number of current endeavors. This will include crime analysis and focused statistical analysis capabilities, and inherently be a large part of enhancing productivity and time management.

Update: McHenry County Emergency Telephone System Board (ETSB) started a search for a new vendor after receiving notification that their current dispatch application was being discontinued. VisionAIR was chosen because it is an end-to-end system with broad access to relevant data for all public safety agencies within McHenry county. The integrated public safety system consists of products from VisionAIR's Public Safety Suite, including Computer Aided Dispatch (CAD), Records Management, Mobile Data applications for both law enforcement and fire service, Field Reporting, Inmate Management, Web-based Data Sharing and a Learning Management System. VisionAIR will also provide solutions for accessing legacy data, mapping, and automatic citation importing.

The implementation of VisionAIR is a two-year project that will also include a Records Management System that will go live in 2010. McHenry County ETSB has a core group of 9 individuals from different agencies that are setting up and implementing the VisionAIR Software. A representative of the Crystal Lake Police Department is part of the core group.

VisionCAD (Computer Aided Dispatch), Mobile and Inform have been implemented and are currently in use in the field. The records management system is anticipated to be up and running in 2010. The analysis functions are still anticipated and will require a modicum of data in their format for valid assessment. This project has been aggressively prioritized and is moving along very quickly.

Goal: Implementation of a new Automated Citation Program (APS). This is a project that is being funded by McHenry County and allows for the enhancement of our capabilities to remotely send citations to the courthouse in a paperless fashion. The Department has obtained a grant for new citation printers that will be utilized in the cars.

Update: The new printers have been purchased and we are in the process of installation in each of the patrol vehicles. Each of the vehicles has to be altered to accommodate both the printers and the long rifle storage locks.

Goal: Implementation of (MCR) Mobile Capture Accident Reporting. This is a program funded through the Illinois Department of Transportation and allows for accident reports to be directly transmitted from the patrol car to the State.

Update: This project, along with the Automatic Vehicle Locator (AVL) System, has been on hold while the VisionAIR System is brought on-line. It is anticipated that these projects will either be completed or close to completed by the end of the fiscal year. Two squad cars have been scheduled to for the installation of the automatic vehicle location (AVL) antennas by Fleet Services. The remaining squad cars will be scheduled in conjunction with the installation of new in-car printers.

Goal: The Commission on Accreditation for Law Enforcement Agencies (CALEA) was created in 1979 by four law enforcement membership organizations. The purpose of CALEA is to develop a set of law enforcement standards by establishing and administering an accreditation process through which law enforcement agencies could demonstrate voluntarily that they meet professionally recognized criteria for excellence in management and service delivery. The Crystal Lake Police Department intends to complete this accreditation process in as timely a manner as possible with the intent of aggressively pursuing this certification.

Update: We are up-to-date with all requirements up to the self-assessment portion. We have completed the five documents from the CALEA enrollment. Finally, several departments who either are in the process of accreditation or currently accredited were contacted. Site visits were done, as well as interviews with those staff members responsible for their respective CALEA projects.

POLICE DEPARTMENT 2010/2011 OBJECTIVES

Targeted Response Unit:

- Continue our efforts to reduce traffic crashes within the City by an additional 10%. This would be accomplished by directed and specifically targeted activity encompassing education and engineering, in collaboration with the City's Engineering Division, in order to optimize safe movement of vehicular traffic. We would assist in careful analysis of roadway design so as to not upset the aesthetic appearance of the community. Additionally, continue the systematic enforcement of traffic laws, targeting those violations most likely to cause, or historically identified as contributing to, injuries due to traffic crashes.
- Maintain and attempt to reduce the already low overall crime rate within the City through cooperative efforts of the Police Department, neighborhood watch groups, and businesses.
- Begin to utilize all attainable data and information to analyze crime trends in order to better schedule and staff patrol shifts and area beats to determine the appropriate allocation of personnel. This would be accomplished with the intent of impacting offenses such as criminal damage to property and vehicle burglary with a 10% reduction.

Records and Support Services:

- Implement the Mobile Crash Reporting system to electronically document traffic crashes, and eliminate several steps in the reporting process.
- Replace 15 of 29 police portable radios with new radios that are narrow band and P-25 compatible to comply with a 2013 FCC mandate. Currently, the Department maintains 79 portable radios. 29 of these radios are older models that will not be compatible with the narrow band requirement. These 29 radios will have to be replaced by 2013, with the replacement of 15 in the 2010/2011 budget, and 14 in the 2011/2012 budget.
- Implementation, training and troubleshooting of the new programs, Report Beam automated citation program, MCR (Mobile Capture and Reporting) and VisionAIR.
- Focus on Freedom of Information requests ensuring compliance with the new laws relative to these inquiries.
- The Police Department, through the Investigations Division, will begin a program aimed at promoting a liaison with the property managers within the City, specifically those that are associated with the U.S. Dept. of Housing and Urban Development. This program will promote a reduction in criminal activity that commonly occurs on and around such properties via a collective partnership.

Investigations:

- To meet the challenges of increased incidents of children victimized as a result of inappropriate material and conduct through the World Wide Web, e-mail, and chat rooms, the Department proposes an aggressive response. Chat rooms can pose a particularly

serious threat amongst our youths. In an effort to increase our abilities to respond to computer and internet facilitated crimes, such as sexual exploitation of children, the Department will apply for membership with a State supported Child Exploitation Task Force program, better known as I.C.A.C. or Internet Crimes Against Children. Officers assigned to investigations will receive free training and equipment through this program.

- Investigators will also seek membership with a Federal Task Force headed by U.S. Customs. This Federal Task Force is known as Cyber Crimes Investigation Group. As a member of the task force, the Police Department will be given a free computer and air-card, capable of allowing the investigator to surf the internet chat rooms. Once members of the Cyber Crimes Unit, the Crystal Lake Police Department can utilize the assistance of the U.S. Customs Task Force for any type of major crime and be supported by experts in the field of computer forensics and fugitive tracking.
- Due to a recognized influx of heroin use in and around our community, officers will take a proactive approach to increasing heroin and other drug arrests by 10%. Crystal Lake Investigators will work in concert with the North Central Narcotics Task Force and utilize a proactive approach aimed at this specific task.

Training:

- Develop Shift Level Instructors in numerous disciplines such as Batons, OC Spray, EVOC, and Taser to assist with annual or bi-annual training in these areas.
- Develop testing for new Department policies to ensure that line personnel and their supervisors understand the policy, and to document it.
- Develop career path training for command and supervisor staff to assist them in advancing their knowledge base and education level.
- Increase the number of Firearm Range Officers by two. Currently, all Range Officers are at the rank of Sergeant. Range personnel who are Patrol Officers will ease scheduling issues.
- Convert existing shotguns into less than lethal equipped deployment systems, once the patrol rifles are deployed on the street.

CALEA:

- Continue the self-assessment stage of CALEA accreditation with a goal of being approximately 50% complete by the end of 2010.

POLICE DEPARTMENT BUDGET

EXPENDITURES	2007/2008	2008/2009	2009/2010	2009/2010	2010/2011	\$	%
	Actual	Actual	Budget	Estimate	Budget	Change	Change
Regular Salaries	4,721,877	5,223,114	5,742,564	5,742,564	5,888,290	145,726	2.5%
Part-time Salaries	46,150	50,705	83,233	83,233	85,314	2,081	2.5%
Overtime	427,538	422,937	499,735	499,735	519,251	19,516	3.9%
Group Insurance	759,336	878,394	947,861	947,861	947,861	-	0.0%
Total Personnel Services	5,954,901	6,575,150	7,273,393	7,273,393	7,440,716	167,323	2.3%
Professional	933,817	899,582	974,670	974,670	375,076	(599,594)	-61.5%
Publishing	67	124	100	100	100	-	0.0%
Postage & Freight	1,934	3,493	4,600	4,600	4,600	-	0.0%
Training	62,746	66,116	72,305	72,305	68,120	(4,185)	-5.8%
Dues & Subscriptions	3,979	3,578	8,402	8,402	8,370	(32)	-0.4%
Insurance & Bonding	311,343	282,311	305,097	260,910	305,097	-	0.0%
Physical Examinations	-	4,515	9,815	9,815	9,815	-	0.0%
Operating Equipment	11,762	7,322	27,700	27,700	21,300	(6,400)	-23.1%
Office Equipment	4,219	3,387	6,091	6,091	5,950	(141)	-2.3%
Radio Equipment	25,561	8,407	9,700	9,700	7,500	(2,200)	-22.7%
Rental - Buildings & Equip.	7,295	7,668	8,450	8,450	9,700	1,250	14.8%
Total Contractual Services	1,362,723	1,286,503	1,426,930	1,382,743	815,628	(611,302)	-42.8%
Office Supplies	11,068	12,064	13,520	13,520	11,320	(2,200)	-16.3%
Cleaning Supplies	1,388	1,368	2,000	2,000	2,000	-	0.0%
Motor Fuel & Lub.	150,970	135,804	170,000	170,000	170,000	-	0.0%
Comp. Hardware & Software	87,128	62,381	55,675	55,675	45,250	(10,425)	-18.7%
Small Tools & Equipment	66,287	62,317	51,738	51,738	46,816	(4,922)	-9.5%
Auto. Supplies & Materials	21,794	22,457	27,500	27,500	35,150	7,650	27.8%
Clothing	57,203	68,135	66,675	66,675	60,640	(6,035)	-9.1%
D.A.R.E.	-	-	-	-	-	-	0.0%
Stationery & Printing	8,618	5,331	11,550	11,550	10,064	(1,486)	-12.9%
Total Materials & Supplies	404,456	369,855	398,658	398,658	381,240	(17,418)	-4.4%
Office Equipment	9,993	-	-	-	-	-	0.0%
Automotive Equipment	215,256	237,287	31,650	31,650	44,000	12,350	39.0%
Operating Equipment	180,819	54,261	105,000	105,000	45,341	(59,659)	-56.8%
Departmental Equipment	-	-	-	-	-	-	0.0%
Total Capital Outlay	406,068	291,548	136,650	136,650	89,341	(47,309)	-34.6%
Total Budget	8,128,148	8,523,056	9,235,631	9,191,444	8,726,925	(508,706)	-5.5%

POLICE DEPARTMENT ACCOUNT INFORMATION

- The FY 2010/2011 budget for professional services reflects a reallocation of costs associated with dispatch services to Fire Rescue. The reallocation of costs best matches expenditures to funding sources.
- A decrease in the Operating Equipment account reflects a reallocation of auto supplies to the Auto Supplies & Materials account.
- The FY 2010/2011 budget for computer hardware and software does not contain dollars to replace PCs and laptop computers, as many were replaced in prior years.
- Small tools and equipment purchases vary from budget year to budget year. Included in FY 2010/2011 are costs for ammunition, flashlights and microphones for in-car video and audio recording devices.
- Automotive equipment budgeted for FY 2010/2011 includes the replacement of two administrative vehicles.
- Capital purchases of operating equipment include tasers, P-25 compliant radios and tactical body armor.

City of Crystal Lake
Annual Budget
Fiscal Year 2010/2011



**FIRE AND POLICE
COMMISSION**

FIRE & POLICE COMMISSION STATEMENT OF ACTIVITIES

The Board of Fire and Police Commissioners consists of a Chairperson and two Commissioners. The Human Resources Director of the City of Crystal Lake serves as the staff liaison to the Board of Fire and Police Commissioners. The Board has the authority to provide for promotion of certain positions in the Fire Rescue and Police Departments. In addition, certain disciplinary actions and/or terminations of sworn personnel are subject to the exclusive jurisdiction of the Board of Fire and Police Commissioners according to applicable state law.

FIRE & POLICE COMMISSION 2009/2010 ACCOMPLISHMENTS

- Conducted promotional examinations and processes as needed for the establishment of eligibility lists for the position of Fire Battalion/Bureau Chief.
- Fulfilled the duties of the Board as outlined in the Board of Fire and Police Commission Rules and Regulations adopted in March, 2008.

FIRE & POLICE COMMISSION 2010/2011 OBJECTIVES

- Conduct promotional examinations and processes as needed for the establishment of eligibility lists for the positions of Police Sergeant and Fire Battalion/Bureau Chief. Testing must be conducted and new lists must be established prior to the expiration dates.
- Fulfill the duties of the Board as outlined in the Board of Fire and Police Commission Rules and Regulations adopted in March, 2008.

FIRE & POLICE COMMISSION BUDGET

EXPENDITURES	2007/2008	2008/2009	2009/2010	2009/2010	2010/2011	\$	%
	Actual	Actual	Budget	Estimate	Budget	Change	Change
Publishing	1,721	384	4,620	4,620	4,620	-	0.0%
Postage & Freight	429	200	750	750	750	-	0.0%
Training	-	-	1,500	1,500	1,500	-	0.0%
Dues & Subscriptions	375	375	395	395	395	-	0.0%
Insurance & Bonding	1,923	2,106	2,404	2,057	2,404	-	0.0%
Examinations	32,573	36,096	27,445	27,445	27,400	(45)	-0.2%
Total Contractual Services	37,021	39,162	37,114	36,767	37,069	(45)	-0.1%
Office Supplies	-	-	100	100	100	-	0.0%
Stationery & Printing	-	-	360	360	360	-	0.0%
Total Materials & Supplies	-	-	460	460	460	-	0.0%
Total Budget	37,021	39,162	37,574	37,227	37,529	(45)	-0.1%

City of Crystal Lake
Annual Budget
Fiscal Year 2010/2011

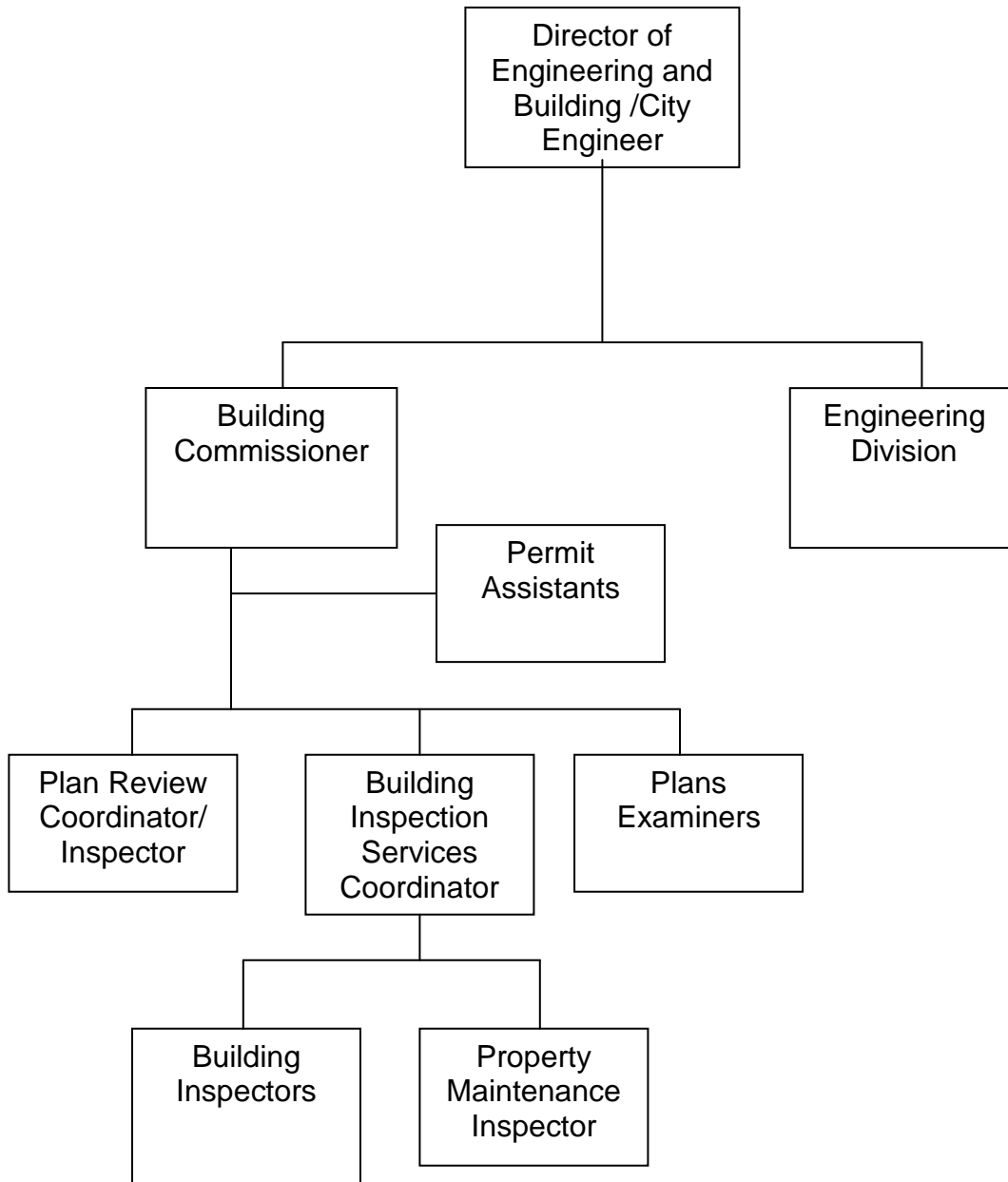


**BUILDING DIVISION-
ENGINEERING AND
BUILDING
DEPARTMENT**

BUILDING DIVISION STATEMENT OF ACTIVITIES

The Building Division works with residents, business owners, and developers to build safe, high-quality improvements to their property. The Division works closely with the property owner throughout the design, permitting, and construction phases to assure that the project meets community standards and City Code requirements, and addresses life-safety matters. An interactive process helps keep the projects on schedule, provides a helpful business climate, and puts the customer first. The Building Division works with the public to maintain the high quality of life enjoyed by City residents.

BUILDING DIVISION ORGANIZATIONAL CHART



BUILDING DIVISION PERSONNEL

Position	Actual FY2008-2009	Budget FY2009-2010	Budget FY2010-2011
Building Commissioner	1.00	1.00	1.00
Inspector Services Coordinator	1.00	1.00	1.00
Building Inspector	4.00	3.00	3.00
Plans Examiner	2.00	2.00	2.00
Permit Coordinator/Zoning Inspector	0.00	1.00	1.00
Property Maintenance Inspector	2.00	2.00	1.00
Permit Assistants	2.00	2.00	2.00
Total Staff	12.00	12.00	11.00

BUILDING DIVISION 2009/2010 ACCOMPLISHMENTS

Goal: Enhance customer service by improving communications with developers, contractors, and residents during the plan review and permitting process. Increase the amount of follow-up phone calls, e-mails, pre-submittal meetings, and site visits to address issues as they occur and reduce potential misunderstandings.

Status: Communication with developers has improved. The Building Division has been conducting pre-submittal meetings with developers. At these meetings, the general scope of the project is reviewed to make sure everyone understands the process, and the Division answers any questions the developer has before submitting a project. Plans Examiners are also helping developers with resubmitting plans for review through phone calls for resubmitted updates. Plans Examiners have started making routine visits to construction sites to reduce misunderstandings.

Goal: Work with the Planning and Economic Development Department to conduct a satisfaction survey of developers, contractors, and residents to identify concerns about the permit and inspection process. Use the information that will be gathered to revise forms and procedures to improve the overall efficiency of the department and to find ways to promote a business advocacy ethic in the department.

Accomplishment: The Building Division, with the assistance of the Planning and Economic Development Department, has developed a one-page customer survey. Building inspectors give the surveys to homeowners and contractors upon final inspections. The response rate has been good. As of December 3, 2009, the City has received 195 surveys. Most of the surveys rate the Building Division's services as "good" or "excellent." When the Building Division receives a negative survey, the Building Commissioner follows up on the survey to determine where the Building Division can improve.

Goal: Initiate annual meetings with contractors, developers, and other interested parties to get feedback on City building codes and the permit process.

Status: The Division conducted a meeting with paving contractors that reviewed the accessibility requirements of parking lots. The Division also had a meeting with sign contractors to discuss the sign portion of the Unified Development Ordinance.

Goal: Continue the education and cross training of inspectors to help remain consistent and thorough in the areas of inspections and plan review. Encourage all inspectors to continue obtaining additional certifications. Emphasis will be placed on training of inspectors in the field and encourage combined inspections on larger projects.

Status: The Division continues to promote training and education. A Plans Examiner received an ICC Certification in Residential Energy Conservation Code, and several other certifications are in progress. Division personnel have a combined 44 certifications. Procedures have been drafted to ensure consistent field inspections.

Goal: Improve the communication between departments by implementing standardized procedures for all departments conducting plan reviews and expand the use of the coordinated inspections.

Status: The Building Division began monthly coordination meetings with the Fire Rescue Department, the Public Works Department, and the Police Department to ensure quality communication. Cooperation among personnel in these departments has improved. Coordinated inspection scheduling has been well received and has improved customer service.

Goal: Continue to expand the use of the Springbrook software in managing building permits by using under-utilized features of the software.

Status: The Building Division incorporated occupancy information and zoning classifications into the Springbrook system.

Goals: Investigate an instant over-the-counter permit process for small residential projects that will ensure that these projects will comply with City Codes without a lengthy permit review.

Status: The Building Division has started issuing many types of permits over the counter. A policy of how to implement this program effectively has been established. In the first two months of the program, which were September and October, the City issued 319 permits. Of those, the Building Division issued 117 permits, or 38 percent, instantly.

Additional Accomplishments

SUP Enforcement: The Building Division has been working with the Planning and Economic Development Department to enforce conditions of special use permits.

Mutual Aid Agreement: The City approved an intergovernmental agreement where the Building Division will assist other communities with disaster damage assessment. The agreement was coordinated through the McHenry County Council of Governments.

Proactive Property Maintenance Inspections: The Division was proactive in property maintenance issues over the summer of 2009, using the Administrative Adjudication process to increase compliance. Between June and September 2009, the Division conducted 1,809 property maintenance inspections, which is 856 more property maintenance inspections than the Division completed during the same time period in 2008.

Damage Assessment Emergency Operation Plan: The Division developed an emergency operation damage assessment plan. The plan describes how the Division will respond to a request to assess damage to residences, businesses, and public buildings during a catastrophic event. The plan also describes how the data will be recorded and communicated to other entities.

BUILDING DIVISION 2010/2011 OBJECTIVES

Customer Service: Continue to reinforce the culture of customer service with staff.

Business Advocacy: Develop a process for helping business owners understand City Codes requirements. Work with the Planning and Economic Development Department to educate business owners on the value of following the City's codes. The Building Division has done this on a limited basis with special use permit and limited use issues, and will expand this model to other areas.

Annual Building Community Meetings: Continue holding annual meetings with contractors, developers, and other interested parties to get feedback on City building codes and the permit process.

Performance Measures Documentation: Develop a system of collecting code enforcement data for the annual ICMA performance measurement.

Personnel Training: Continue the education and cross training of inspectors to help remain consistent and thorough in the areas of inspections and plan review. Encourage all inspectors to continue obtaining additional certifications.

Instant Permit Process: Expand the instant permit process to include some types of commercial permits and commercial signs. The Division has had success in implementing a system where residents have received permits over the counter, and the program should benefit businesses as well.

Comprehensive Community Development Software: Conduct a feasibility and impact study on obtaining and implementing a comprehensive community development software package to track development applications, permits, and reviews, as well as having an online component where customers can access the information about their permit or development from their own computers.

BUILDING DIVISION BUDGET

EXPENDITURES	2007/2008	2008/2009	2009/2010	2009/2010	2010/2011	\$	%
	Actual	Actual	Budget	Estimated	Budget	Change	Change
Regular Salaries	651,134	723,095	835,758	803,495	802,271	(33,487)	-4.0%
Part-time Salaries	6,463	4,100	-	-	-	-	0.0%
Overtime	29,785	16,309	16,000	16,000	14,000	(2,000)	-12.5%
Group Insurance	131,028	144,448	139,142	139,142	124,274	(14,868)	-10.7%
Total Personnel Services	818,410	887,952	990,900	958,637	940,545	(50,355)	-5.1%
Professional	729	20,515	8,150	8,150	4,500	(3,650)	-44.8%
Publishing	-	45	350	350	200	(150)	-42.9%
Postage & Freight	2,306	3,184	4,100	4,100	3,500	(600)	-14.6%
Training	9,900	11,558	12,100	12,100	10,900	(1,200)	-9.9%
Dues & Subscriptions	790	1,000	1,110	1,110	1,020	(90)	-8.1%
Insurance & Bonding	37,258	34,196	39,008	33,359	39,008	-	0.0%
Operating Equipment	118	-	3,500	3,500	3,500	-	0.0%
Office Equipment	1,164	333	-	-	-	-	0.0%
Radio Equipment	-	-	100	100	100	-	0.0%
Total Contractual Services	52,265	70,831	68,418	62,769	62,728	(5,690)	-8.3%
Office Supplies	3,669	3,818	3,810	3,810	4,300	490	12.9%
Motor Fuel & Lub.	6,573	6,561	7,824	7,824	7,000	(824)	-10.5%
Comp. Hardware & Software	8,287	5,938	4,250	4,250	2,550	(1,700)	-40.0%
Small Tools & Equipment	248	1,282	1,400	1,400	1,200	(200)	-14.3%
Auto. Supplies & Materials	1,220	1,422	2,500	2,500	2,300	(200)	-8.0%
Clothing	1,912	1,865	1,970	1,970	1,800	(170)	-8.6%
Stationery & Printing	3,123	3,005	3,300	3,300	3,300	-	0.0%
Total Materials & Supplies	25,032	23,890	25,054	25,054	22,450	(2,604)	-10.4%
Capital - Office Equipment	-	-	-	-	-	-	0.0%
Total Capital Outlay	-	-	-	-	-	-	0.0%
Total Budget	895,707	982,672	1,084,372	1,046,460	1,025,723	(58,649)	-5.4%

BUILDING DIVISION ACCOUNT INFORMATION

- A reduction in salaries and group insurance reflects the vacancy in one Property Maintenance Inspector position. This position will not be filled in FY 2010/2011.
- Budget dollars in the Professional Services account have been reduced to reflect the pass-through of costs for elevator inspections, city-wide, that are performed by an outside agency.

City of Crystal Lake
Annual Budget
Fiscal Year 2010/2011



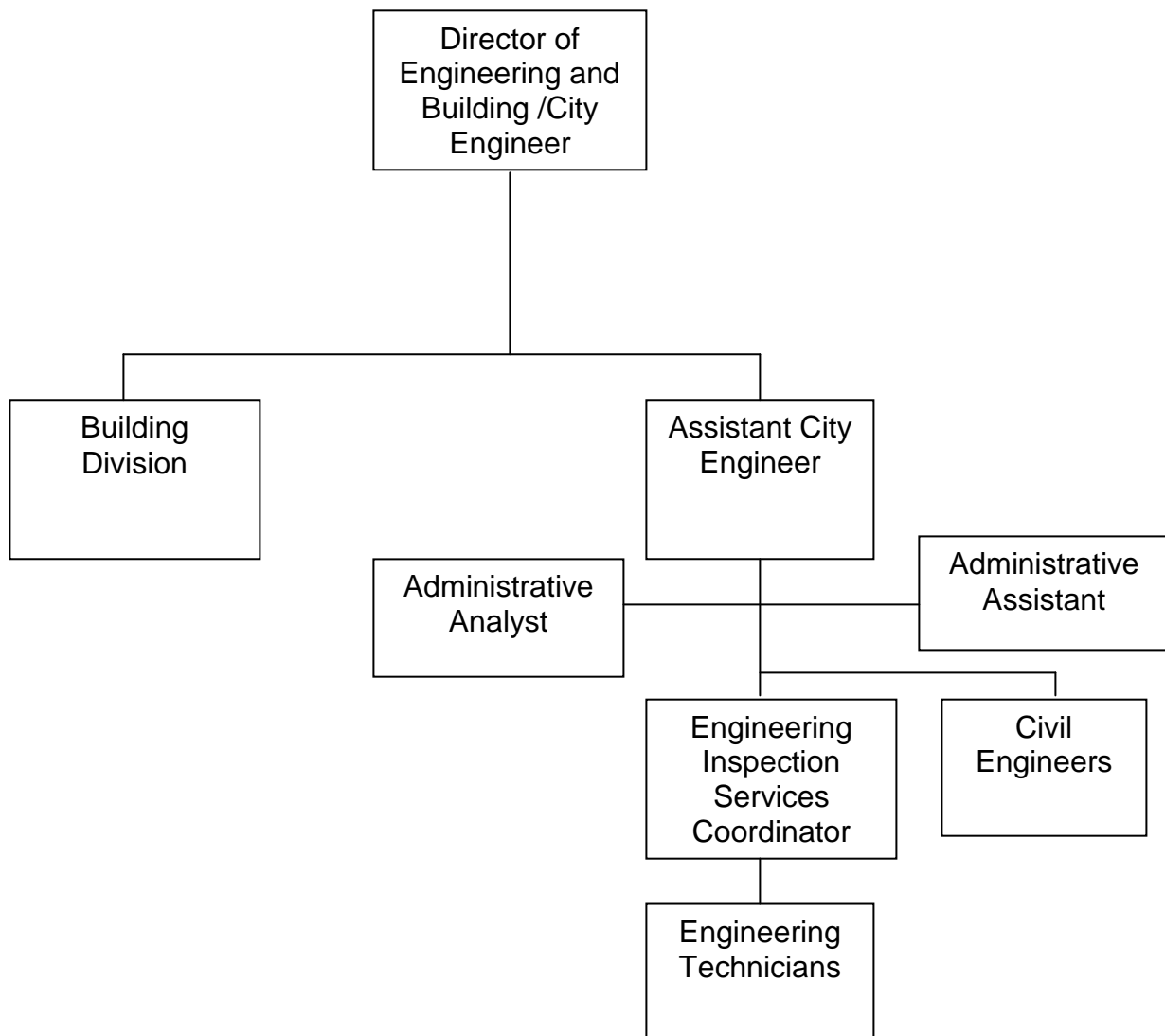
ENGINEERING DIVISION-

**ENGINEERING
AND
BUILDING
DEPARTMENT**

ENGINEERING DIVISION STATEMENT OF ACTIVITIES

The Engineering Division enhances and preserves natural resources and oversees public infrastructure design and construction to ensure safe, high-quality improvement in the City. The Engineering Division also reviews and inspects sidewalks, parking lots, driveways, roads, grading, site drainage improvements, utility extensions and connections, and traffic related issues. The Division works with residents, business owners, and developers throughout the review and construction phases to provide a high level of customer service as an advocate for development within the City. The Division also assists residents with minor engineering issues, such as sump pumps, drainage issues, and traffic control concerns.

ENGINEERING DIVISION ORGANIZATIONAL CHART



ENGINEERING DIVISION PERSONNEL

Position	Actual FY2008-2009	Budget FY2009-2010	Budget FY2010-2011
Director of Engineering and Building	1.00	1.00	1.00
Assistant City Engineer	1.00	1.00	1.00
Civil Engineer	3.00	3.00	3.00
Administrative Analyst	1.00	1.00	1.00
Engineering Technician	3.00	3.00	3.00
Inspection Services Coordinator	1.00	1.00	1.00
Drafter	1.00	1.00	0.00
Administrative Assistant	1.00	1.00	1.00
Total Staff	12.00	12.00	11.00

ENGINEERING DIVISION 2009/2010 ACCOMPLISHMENTS

Goal: Complete the final design for the UPRR Railroad relocation stage 1. Finalize the ICC petition for the UPRR yard relocation. Acquire the property needed for the project. Construction for stage 1 is targeted for spring of 2010.

Status: The Engineering Division has been working diligently on the acquisition of the necessary property.

Goal: Coordinate with the McHenry County Division of Transportation and their consultant to finalize Route 176 and Walkup Avenue Phase II design, acquire right-of-way, and set a letting schedule. Member initiative funds and Motor Fuel Tax funds will fund the City's share of the project.

Status: The City received notice from IDOT stating that they have advanced funding for land acquisition for this project. This should allow the County to begin the land acquisition for the project.

Goal: Coordinate with the McHenry County Division of Transportation and the Nunda and Algonquin Township Road Districts on the construction of the improvements to the Crystal Lake Avenue and Pingree Road/Terra Cotta Road intersection. A combination of federal grants and a developer contribution from Metra will fund this project.

Status: The City has coordinated extensively with the County, the township road districts, and their consultant on this project. Construction began on July 16, 2009. The construction was completed on December 2, 2009. In addition, the City worked with Algonquin Township Road District to extend sidewalks into a short stretch of unincorporated area. This sidewalk filled a gap

in the pedestrian facility network. The City and township road districts also developed an intergovernmental agreement for maintenance of the traffic signal.

Goal: Oversee the construction of the Erick Street Improvement. Federal grants and City MFT funds will fund this project.

Status: Construction began on April 28, 2009. Construction was substantially completed on November 23, 2009. The low bid was 20 percent less than the engineer's estimate of cost.

Goal: Oversee the construction of the East Crystal Lake Avenue Improvement from Erick Street to Pingree Road. Federal grants and City MFT funds will fund this project.

Status: Construction began on East Crystal Lake Avenue Segment 2 on March 30, 2009. The project was substantially complete on September 22, 2009. The City held a preconstruction public meeting to address any concerns of the residents in the area. The low bid was 25 percent less than the engineer's estimate of cost.

Goal: Continue the Phase II Engineering of East Crystal Lake Avenue Segment 1 from Main Street to Erick Street and have it ready for construction as soon as stage 1 of the UPRR Yard Relocation project is complete.

Status: The project has been delayed pending the resolution of the UPRR Yard Relocation land acquisition.

Goal: Coordinate with Metra and its consultant on the Phase II Engineering for the Pingree Road Segment 2 from south of Congress Parkway to the railroad tracks. Acquire the necessary right-of-way to construct the project.

Status: The Division met with IDOT to revise the original Project Development Report. The Division proposed eliminating the railroad crossing from the scope of improvement, which will not have an effect on the capacity of the improvement. IDOT has approved this change. This change will reduce the cost of the overall project by about \$1.5 million. The Division started property acquisition in January 2010, after IDOT approved the plats and legals.

Goal: Select a Phase II Engineering consultant and initiate the Phase II Engineering for the South Main Street improvement.

Status: The County approved the City's preferred configuration for the Virginia Road and Main Street/Pyott Road intersection on September 3, 2009. Division Staff presented the project to the McHenry County Transportation Committee on November 4, 2009. The Division hosted an open house for the project on November 12, 2009. The Division submitted the Draft Project Development Report to IDOT in December. The City retained a Phase II Engineering consultant.

Goal: Contingent on IDOT completing the Phase I Engineering, the City will initiate Phase II Engineering for the Briarwood and Route 176 intersection improvement.

Status: IDOT granted design approval for Phase I at the beginning of 2010. The Division has vigorously worked with the State to keep the project moving forward. The City retained a Phase II Engineering consultant.

Goal: Select a Phase II Engineering consultant and initiate the engineering for the Pingree Road Segment 3 improvement.

Status: The Division hosted an open house for the project on October 27, 2009. The Division submitted the Draft Project Development Report to IDOT in January 2010 and was approved. The City has coordinated this project with the Three Oaks Recreation Area project to improve bike access and water quality for both projects.

Goal: Continue coordination with the McHenry County Division of Transportation on the Rakow Road expansion project.

Status: The Division has received pre-final plans from MCDOT, and reviewed them for utility conflicts. The Division has also continued to advocate bike paths for this project. The Division has worked within MCDOT's aggressive schedule for local agency plan review to help keep this project on schedule.

Goal: Continue participating in the Randall Road Community Advisory Committee by representing the City's positions and suggesting design alternatives to protect the interests of the City and its residents.

Status: The Division has worked extensively on gaining support from MCDOT for a signalized continuous green T intersection at Village Road. The Division attended the Community Advisory Committee meeting on November 17, 2009 where the County's consultant, HDR, presented the preferred alternative.

Goal: Continue assisting the development of the Three Oaks Recreation Area by working with the consultant on infrastructure improvements to the site.

Status: The Division has continued to review plans and inspect infrastructure improvements associated with the recreation area. The Engineering Division has suggested several changes that have reduced the cost of the project.

Goal: Implement and reinforce the culture of business advocacy and customer service in Division Staff when working with the public.

Status: The Division completed assigned plan reviews in an average of 5.8 days, which is well below the 10-day target. This efficient turnaround time provided developers with quick and responsive reviews. The City Engineer has utilized regular staff meetings to encourage staff to continue providing high quality customer service.

Goal: Complete the necessary steps to implement the Crystal Lake Watershed Plan.

Status: The Division has completed and released an informational brochure on the Crystal Lake Watershed. The Division has engaged in discussion with property owners to expand the network of monitoring wells to six additional locations.

Goal: Improve the quality of reviews and inspections performed by the Engineering Division staff by gaining certifications in storm water management, professional traffic operation engineering, public infrastructure inspection, and erosion control inspection.

Status: Division personnel have attended many seminars so far this year that have enhanced the service provided to our customers. In addition, Steve Carruthers, Carl Papp, and Jason MacNally have achieved Erosion Control Inspector certifications. Abby Wilgreen has achieved the Certified Floodplain Manager certification.

Goal: Investigate the expansion of pedestrian and bike routes in the City by exploring the possibility of using on-street bike lanes.

Status: The Division worked with the Clean Air Counts Committee, the Traffic Safety Committee, area bicycle advocacy groups, and other entities to develop a draft Bicycle and Pedestrian Facility Master Plan for the City. The City has directly engaged the McHenry County Bicycle Advocates and the Illinois League of Bicyclists for their comment on the plan. The Division has conducted other public meetings for additional input.

Goal: Implement any cost-effective recommendations of the 2007 Flooding Study conducted by Hey and Associates, and develop a long-term plan for implementation of the study.

Status: The design for the North Shore Drive culvert was completed, and the construction on the culvert began. The Crystal Creek study was also completed. The Division retained Gewalt Hamilton to provide design services for the Area 2 improvements, which consisted of improving drainage in the North Shore area between East End Drive and Edgewater Drive. Gewalt Hamilton has completed this study.

Goal: Coordinate with UPRR to complete the South Main Street railroad crossing reconstruction near the Camfil-Farr facility. The City will provide traffic control, signage, and some paving.

Status: The Division worked with the UPRR to complete the reconstruction of the rail crossing. The project was completed in May. The project required that South Main Street be closed for only three days, which is drastically reduced from the UPRR's normal 10-day closure requirement.

Additional Accomplishments

Traffic Consultant Process: The Engineering Division conducted a request for qualifications (RFQ) to update the approved traffic consultant list. The list was last updated in 2005. An RFQ will be conducted every two years to update qualifications to ensure that the traffic consultants are providing the best service and value to the City and developers.

Brink Street Parking Lot: The Engineering Division designed and managed the construction of the parking lot at the southwest corner of Brink Street and Grant Street. The Division completed most of the design in-house, with some outside assistance for soil borings and lighting design. The Division established an aggressive construction schedule, and worked with the contractor to complete it two days ahead of schedule. Construction was completed November 13, 2009.

Damage Assessment Emergency Operation Plan: The Division developed an emergency operation damage assessment plan. The plan describes how the Division will respond to a request to assess damage to public infrastructure during a catastrophic event. The plan also describes how the data will be recorded and communicated to other entities.

American Recovery and Reinvestment Act (ARRA) funds for Traffic Signal Upgrades: The Division secured \$262,105 in ARRA funds to upgrade three traffic signals on Route 14. The project will upgrade the signals to LED and add uninterrupted power supply (UPS) battery backup to three intersections. The upgrade was let on November 6, 2009, and bids came in 34 percent below estimate.

Emergency Repair Program (ERP) Funds: The Division obtained \$306,926 in ERP funds. These funds will help resurface Crystal Lake Avenue (East Street to Walkup Avenue), Grant Street (Crystal Lake Avenue to Woodstock Street), and Woodstock Street (Grant Street to Walkup Avenue).

Improved GIS Data: The Division used GIS to create atlases for the City's streetlights and traffic signals. The Division cataloged City-owned or maintained infrastructure, such as controller cabinets and light poles. This allows the Division to make better decisions on how to maintain the system and streamline coordination with maintenance contractors.

New Quiet Zone: As part of the City's new train horn quiet zone application, the Division completed a petition of waiver to the Federal Rail Administration (FRA) on February 4, 2009 to avoid a costly signal system upgrade requested by the Union Pacific Railroad. The petition was approved by FRA on November 2, 2009. The Division submitted a notice of establishment to the FRA on December 9, 2009, and the quiet zone was established on December 31, 2009. This effectively silenced train horns on the track leading to McHenry between IL Route 176 and Crystal Lake Avenue. The Division completed the majority of the quiet zone implementation in-house without the aid of an outside consultant.

Pavement Completion: The Division oversaw the final surface work in two subdivisions whose developers had not completed the work: Walnut Glen and Lakeview Business Center 2. The developers' performance sureties provided the funds for the work.

ENGINEERING DIVISION 2010/2011 OBJECTIVES

Customer Service: Continue to reinforce the culture of customer service with staff. Help developers resubmit their projects by contacting them for status updates and offer to answer questions.

Traffic Studies for Developments: Continue to research and propose refinements to the City's traffic study process for proposed developments.

Flooding Mitigation: Implement the improvements to Area 2 of the flooding analysis. This may include the following:

- Replace the existing drainage network along Greenfield Road and East End Avenue.
- Build a new field tile across the south property line of Lippold Park.
- Divert the discharge from the Crystal Lake Park District detention facility to the west into the Lippold Park wetland restoration.
- Design a replacement field tile system adjacent to Sycamore Lane and Green Oaks Drive.

Complete Unfinished Subdivision Public Improvements: Work with developers to complete all outstanding public improvements located in subdivisions and developments. Once the work is completed, the City will close out all outstanding performance sureties.

Sustainable Infrastructure Program: Research, develop, and propose a sustainable infrastructure pilot program. The program may include the construction of a community rain garden.

Bicycle & Pedestrian Facility Master Plan: Propose the adoption of the Bicycle and Pedestrian Facility Master Plan. Work with Public Works and the City Manager's Office to pursue funding options, prioritize projects, and implement some of the recommended improvements from the master plan.

School Travel Plan: Work with School District 47, Crystal Lake Police, and other key stakeholders to complete a City-wide School Travel Plan. This plan will be used to identify barriers students encounter when walking and biking to school. This plan will also be used to help secure Safe Routes to School federal funding.

Three Oaks Recreation Area: Continue to inspect the improvements to the Three Oaks Recreation Area. Continue to work with the consultant and contractor to provide value engineering input, while still maintaining the targeted opening schedule and quality of construction.

Funding Assistance: The Division will aggressively pursue grants and other funding assistance opportunities from outside agencies to help fund infrastructure improvements and other City

programs.

Capital Improvement Projects:

UPRR Rail Yard Relocation: Complete the final design for stage 1. Finalize the ICC petition for the UPRR yard relocation. Acquire the property needed for the project.

Walkup Avenue and Route 176: Coordinate with McHenry County Division of Transportation and their consultant to finalize the Route 176 and Walkup Avenue Phase II design, acquire right-of-way, and set a letting schedule. Member initiative funds and Motor Fuel Tax funds will fund the City's share of the project.

Route 14 Traffic Signal Upgrades: Complete the construction of the traffic signal upgrades for three intersections on Route 14. The upgrades include replacing old equipment, converting the signal heads to LED, and adding uninterrupted power supply (UPS) battery backups. The three intersections that will be upgraded are Route 14 and Dole Avenue, Route 14 and McHenry Avenue, and Route 14 and Keith Avenue/Devonshire Lane.

East Crystal Lake Avenue Segment 1: Complete Phase II Engineering. Acquire needed right-of-way and easements for the project and set a letting schedule.

Crystal Lake Avenue and Main Street: Retain a consultant to design the improvement once the Stage 1 UPRR Railroad Improvement is complete.

South Main Street: Complete Phase II Engineering of the widening of South Main Street. Acquire the needed right-of-way for the project, and set a letting schedule.

Briarwood Road and Route 176: Continue Phase II Engineering. Work with IDOT on right-of-way acquisition. Set a letting schedule.

Pingree Road Segment 2: Complete Phase II Engineering and receive approval from IDOT. Complete right-of-way acquisition. Select a consultant for Phase III Engineering and set a letting schedule.

Pingree Road Segment 3: Complete Phase II Engineering and receive approval from IDOT. Set a letting schedule.

Rakow Road: Work with the County to ensure quality construction and minimize disruption to the residents. The County is planning to improve Rakow Road starting the summer of 2010.

Randall Road: Continue participating in the Randall Road Community Advisory Committee by representing the City's positions and suggesting design alternatives to protect the interests of the City and its residents. The County is planning to receive approval for the Phase I Engineering Design in late 2010.

Virginia Street Corridor: Construct the roadway and streetscape improvement components of the Virginia Street Improvement. Coordinate the relocation of overhead utilities. Put out bid for service line reconnections and manage the construction of the improvements.

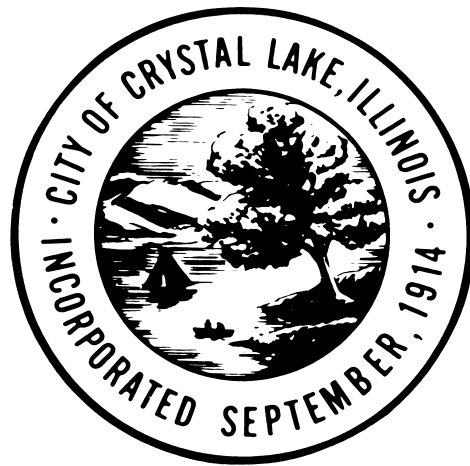
ENGINEERING DIVISION BUDGET

EXPENDITURES	2007/2008	2008/2009	2009/2010	2009/2010	2010/2011	\$	%
	Actual	Actual	Budget	Estimate	Budget	Change	Change
Regular Salaries	857,997	892,083	988,563	976,036	955,413	(33,150)	-3.4%
Part-time Salaries	5,824	6,688	-	-	-	-	0.0%
Overtime	13,099	9,770	8,000	8,000	8,000	-	0.0%
Group Insurance	155,873	171,839	164,705	164,705	149,837	(14,868)	-9.0%
Total Personnel Services	1,032,793	1,080,380	1,161,268	1,148,741	1,113,250	(48,018)	-4.1%
Professional	86,204	116,444	181,200	181,200	130,900	(50,300)	-27.8%
Publishing	1,895	2,026	1,800	1,800	1,800	-	0.0%
Postage & Freight	998	1,685	4,100	4,100	2,200	(1,900)	-46.3%
Training	5,401	5,354	5,500	5,500	5,000	(500)	-9.1%
Dues & Subscriptions	762	723	1,460	1,460	925	(535)	-36.6%
Insurance & Bonding	25,219	27,622	31,536	26,968	31,536	-	0.0%
Operating Equipment	255	274	500	500	500	-	0.0%
Office Equipment	1,164	333	-	-	-	-	0.0%
Radio Equipment	-	-	100	100	100	-	0.0%
Total Contractual Services	121,898	154,460	226,196	221,628	172,961	(53,235)	-23.5%
Office Supplies	3,375	3,700	3,450	3,450	3,450	-	0.0%
Motor Fuel & Lub.	8,839	8,069	11,180	11,180	10,400	(780)	-7.0%
Comp. Hardware & Software	26,528	21,913	17,500	17,500	26,450	8,950	51.1%
Small Tools & Equipment	5,206	1,577	2,000	2,000	1,800	(200)	-10.0%
Auto. Supplies & Materials	3,048	3,670	3,300	3,300	2,900	(400)	-12.1%
Clothing	1,355	1,082	1,700	1,700	1,500	(200)	-11.8%
Stationery & Printing	360	264	400	400	400	-	0.0%
Total Materials & Supplies	48,711	40,274	39,530	39,530	46,900	7,370	18.6%
Automotive Equipment	-	-	-	-	47,000	47,000	100.0%
Total Capital Outlay	-	-	-	-	47,000	47,000	100.0%
Total Budget	1,203,402	1,275,114	1,426,994	1,409,899	1,380,111	(46,883)	-3.3%

ENGINEERING DIVISION ACCOUNT INFORMATION

- A reduction in salaries and group insurance reflects the vacancy in the Drafter position. This position will not be filled in FY 2010/2011.
- A Comprehensive Drainage study was completed in FY 2009/2010. As such, dollars were not rebudgeted in the Professional Services account for FY 2010/2011.
- Computer hardware and software includes the purchase of a mobile data collector.
- Automotive equipment encompasses the purchase of two vehicles for day-to-day operations of the Engineering Division. These vehicles will be equipped with plows to assist with snow removal operations, if necessary.

City of Crystal Lake
Annual Budget
Fiscal Year 2010/2011



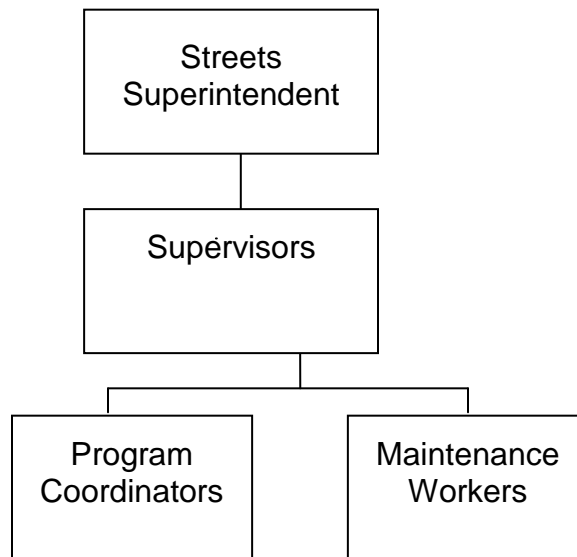
STREETS DIVISION-

**PUBLIC WORKS
DEPARTMENT**

STREETS DIVISION STATEMENT OF ACTIVITIES

The Streets Division is responsible for the management, maintenance, repair, and improvement of all public streets, traffic control signs, parkways, parkway trees, and the municipal buildings in adherence to all City policy and regulatory agency requirements. The Division handles the maintenance, improvement, and snow operations for over 175 center lane miles of public streets, 22 commuter lots, and all City-owned properties. Part of this maintenance entails pavement marking, concrete/asphalt replacement, crack sealing, landscaping, sign repair/replacement, vandalism removal, and lawn care. The Division is also responsible for the maintenance of all parkway trees. These duties consist of trimming, tree removals, stump grinding, right-of-way restoration, insect detection, and addressing resident concerns. In addition, the Division does a Spring and Fall planting of parkway trees. Some other services provided by the Division include Spring curbside brush removal, Fall curbside leaf removal, operating the brush drop off site (April – November) and Downtown beautification efforts. The Division is also called upon for special projects throughout the year, such as assistance at the recreation area under construction and building demolition.

STREETS DIVISION ORGANIZATIONAL CHART



STREETS DIVISION PERSONNEL

Position	Actual FY2008-2009	Budget FY2009-2010	Budget FY2010-2011
Superintendent	1.00	1.00	1.00
Supervisor	2.00	2.00	2.00
Program Coordinator	2.00	2.00	2.00
Maintenance Worker	18.00	18.00	16.00
Administrative Assistant	0.50	0.50	0.50
Total Staff	23.50	23.50	21.50

STREETS DIVISION 2009/2010 ACCOMPLISHMENTS

Goal: Continue to increase the avenues of communication between external customers with the use of the City’s website.

Status: The City-wide implementation of Gov QA has enhanced the level of customer service provided by the Streets Division.

Goal: Continue cost-saving measures, such as bidding out tree removal services, tree trimming, traffic control aluminum sign blanks and signposts, parking lot snowplowing services, brush pick-up, and road salt, calcium chloride, and “Super-Mix for snow operations.

Status: The Division has used the bid/proposal process for all of the above materials and services, as well as securing a contractor for lawn care operations and enhancing a contingency plan for snow removal operations of cul-de-sacs and City-maintained sidewalks.

Goal: Implement Phase Two of the five-year sign replacement program to comply with the MUTCD manual.

Status: The Division is currently on pace with the five-year plan.

Goal: Continue to monitor and update all Divisional policies, including the snow and ice control policy, tree trimming policy, mailbox policy, and right-of-way policy.

Status: A draft of the five-year tree trimming policy has been completed. The snow and ice control operations policy is currently under review.

Goal: Continue benchmarking Streets Division activities and review data to determine achievement of department goals and monitor the efficiency of operations.

Status: The Division collected the data for the City's implementation of the new performance measurement program and is in the process of reviewing and analyzing the information.

Goal: Upgrade computerized spreader systems for snow and ice control operations and review the data to determine achievement of operational goal and monitor the efficiency of snow and ice control operations.

Status: Five more snow removal units were outfitted with computerized spreader controls making a total of ten in the fleet. Data is being collected from the units and analyzed to increase efficiency with snow operations.

STREETS DIVISION 2010/2011 OBJECTIVES

Implement phase three of the five-year sign replacement program to comply with the MUTCD manual.

Utilize GIS to capture all phases of snow and ice removal operations in order to better track and analyze operations.

Continue to benchmark all aspects of the Division's operations and analyze the results to ensure efficiency of all operations. Emphasis will be put on street sweeping, leaf collection, asphalt repair, and tree trimming.

Work with the other Divisions in Public Works to obtain asset management software to enable our Division to capture all of our assets in GIS.

Continue to utilize liquid technology to reduce road salt use during winter operations.

STREETS DIVISION BUDGET

EXPENDITURES	2007/2008	2008/2009	2009/2010	2009/2010	2010/2011	\$	%
	Actual	Actual	Budget	Estimate	Budget	Change	Change
Regular Salaries	1,368,442	1,381,044	1,554,996	1,435,111	1,464,747	(90,249)	-5.8%
Part-time Salaries	18,178	30,802	20,838	20,838	21,359	521	2.5%
Overtime	220,583	300,334	176,000	176,000	176,000	-	0.0%
Group Insurance	273,065	315,874	322,188	304,842	292,452	(29,736)	-9.2%
Total Personnel Services	1,880,268	2,028,054	2,074,022	1,936,791	1,954,558	(119,464)	-5.8%
Professional	100,594	70,261	75,950	75,950	75,950	-	0.0%
Publishing	1,253	464	1,000	1,000	1,000	-	0.0%
Postage & Freight	280	177	1,000	1,000	1,001	1	0.1%
Training	9,729	11,642	3,220	3,220	3,220	-	0.0%
Dues & Subscriptions	1,225	760	600	600	865	265	44.2%
Insurance & Bonding	63,249	132,075	149,110	127,515	149,110	-	0.0%
Animal Control	-	-	500	500	500	-	0.0%
Physical Examinations	1,665	1,000	1,065	1,065	1,730	665	62.4%
Operating Equipment	3,762	8,857	9,700	9,700	9,700	-	0.0%
Office Equipment	-	-	250	250	250	-	0.0%
Radio Equipment	-	-	500	500	500	-	0.0%
Street Lights	496,284	575,521	521,000	521,000	630,000	109,000	20.9%
Tree Removal	64,188	54,189	42,545	42,545	42,545	-	0.0%
Rental - Buildings & Equip.	11,087	18,472	29,000	27,100	28,500	(500)	-1.7%
Total Contractual Services	753,316	873,417	835,440	811,945	944,871	109,431	13.1%
Office Supplies	1,256	2,684	1,960	1,960	1,960	-	0.0%
Cleaning Supplies	672	1,152	1,460	1,460	1,460	-	0.0%
Landscape Materials	22,354	18,078	29,500	27,500	27,500	(2,000)	-6.8%
Motor Fuel & Lubricant	122,912	96,521	108,500	108,500	108,500	-	0.0%
Comp. Hardware & Software	2,360	1,348	1,025	1,025	1,025	-	0.0%
Small Tools & Equipment	9,423	8,371	8,000	8,000	8,000	-	0.0%
Automotive Supplies	96,403	82,627	85,000	85,000	85,000	-	0.0%
Materials	29,250	18,315	22,460	28,460	28,460	6,000	26.7%
Clothing	14,405	15,551	14,300	14,300	14,300	-	0.0%
Street Signs	53,726	59,259	51,000	51,000	55,000	4,000	7.8%
Stationery & Printing	169	197	500	500	500	-	0.0%
Total Materials & Supplies	352,930	304,103	323,705	327,705	331,705	8,000	2.5%

STREETS DIVISION BUDGET (CONT'D)

EXPENDITURES	2007/2008 Actual	2008/2009 Actual	2009/2010 Budget	2009/2010 Estimate	2010/2011 Budget	\$ Change	% Change
Buildings	9,653	-	-	-	-	-	
Automotive Equipment	143,098	52,814	119,000	95,638	60,210	(58,790)	-49.4%
Operating Equipment	4,403	-	-	-	-	-	0.0%
Total Capital Outlay	157,154	52,814	119,000	95,638	60,210	(58,790)	-49.4%
 Total Budget	 3,143,668	 3,258,389	 3,352,167	 3,172,079	 3,291,344	 (60,823)	 -1.8%

STREETS DIVISION ACCOUNT INFORMATION

- A reduction in salaries and group insurance reflects two vacancies in this Division. These positions will not be filled in FY 2010/2011.
- Dollars budgeted in the Street Lights account for FY 2010/2011 reflect an increase in electric rates that will be passed on to the City due to the deregulation of street light electricity.
- An increase in the Materials account is attributable to an increase in street patching materials.
- The replacement of stop and yield signs are scheduled to commence in FY 2010/2011; thus, an increase in dollars needed to complete the program have been budgeted.
- Capital purchases planned for FY 2010/2011 include upgrading plow spreader controls in five fleet vehicles, the purchase of real-time GPS modules for tracking snow and ice control operations and the acquisition of two plows for fleet vehicles in the Engineering Division.

City of Crystal Lake
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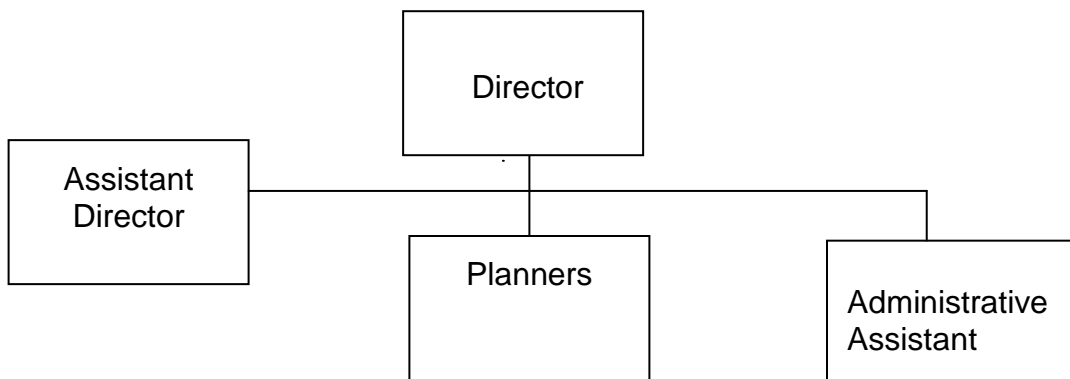
**PLANNING
AND
ECONOMIC DEVELOPMENT
DEPARTMENT**

PLANNING AND ECONOMIC DEVELOPMENT DEPARTMENT STATEMENT OF ACTIVITIES

The Planning & Economic Development Department oversees the economic development, planning and zoning aspects of the City's operations. Such responsibilities include:

- Advancement of the City's economic development through business recruitment and retention initiatives;
- Coordination of development proposals through the city review process;
- Building permit plan review;
- Research and response to external and internal customer inquiries;
- Coordination of the City's Geographic Information Services (GIS) efforts;
- Implementation of the Comprehensive Land Use Plan and Map;
- Administration of the Unified Development Ordinance and the Historic Preservation Ordinance;
- Outreach, participation and support of various community organizations, i.e., Chamber of Commerce and the Downtown Main Street organization;
- Research and assistance to the Planning & Zoning Commission, Economic Development Committee, Historic Preservation Commission, City Council and other City departments; and
- Execution of special projects as they arise.

PLANNING AND ECONOMIC DEVELOPMENT ORGANIZATIONAL CHART



PLANNING AND ECONOMIC DEVELOPMENT DEPARTMENT PERSONNEL

Position	Actual FY2008-2009	Budget FY2009-2010	Budget FY2010-2011
Director	1.00	1.00	1.00
Assistant Director	1.00	1.00	1.00
Planner	2.00	2.00	2.00
Administrative Assistant	1.00	1.00	1.00
Total Staff	5.00	5.00	5.00
 Planning & Zoning Committee Members	 9.00	 9.00	 9.00

PLANNING AND ECONOMIC DEVELOPMENT DEPARTMENT 2009/2010 ACCOMPLISHMENTS

Goal: Promote development of strategic areas as part of an overall economic development program to market Crystal Lake, attract upscale retailers/restaurateurs and companies, and retain/expand existing Crystal Lake businesses.

Status: The following has been accomplished: Active marketing of available sites through email blasts, website, tenant rep solicitations, commercial broker solicitations, ICSC events and incoming inquiries. Business retention visits.

Goal: Implement GIS projects for the City’s departments to provide further expansion of a city-wide interdepartmental GIS system. Develop a plan to institute a “24/7” City Hall with the most commonly requested development questions being provided on the City’s website.

Status: Additional GIS projects have been completed for various City departments this year. Training sessions were also conducted to learn advanced editing techniques.

Goal: Provide educational materials for residents and the development community and training sessions for staff on the UDO document.

Status: Applications and materials have been created as companion pieces to the UDO’s adoption. Educational pamphlets about other City code requirements have been produced.

Goal: Coordinate the development initiatives for the Virginia Street Corridor (VSC) TIF, the Crystal Lake & Main TIF, and the Vulcan Lakes TIF. Research, solicit, and engage stakeholders to create phased development plans for the aforementioned TIF Districts.

Status: Active marketing of available sites with these TIF Districts is ongoing. The VSC Streetscape beautification plans are close to being finalized.

Goal: Continue to streamline the Development Review system and work with other departments to improve processes, efficiency, and customer service of the Community Development departments.

Status: Continued re-assessment of internal processes. Process engineering review and assessment is underway.

Goal: Conduct an 8-year update of the City' Comprehensive Land Use Plan.

Status: Initial survey is available for public input. PZC discussions began in January of 2010.

Goal: Continue with Planning and Zoning Commission training opportunities.

Status: Training sessions have been conducted with the PZC members. Additional topics have been identified and sessions will be held, as time permits.

PLANNING AND ECONOMIC DEVELOPMENT DEPARTMENT 2010/2011 OBJECTIVES

Promote development of strategic areas as part of an overall economic development program to market Crystal Lake, attract upscale retailers/restaurateurs and companies, and retain/expand existing Crystal Lake businesses.

Expand business retention and workforce development efforts.

Coordinate the development initiatives for the Virginia Street Corridor TIF, the Crystal Lake & Main TIF, and the Vulcan Lakes TIF. Research, solicit, and engage stakeholders to create phased development plans for the aforementioned TIF Districts.

Work with McHenry County and continue to complete GIS projects for the City's departments to provide further expansion of a city-wide interdepartmental GIS system. Develop a plan to institute a "24/7" City Hall with the most commonly requested development questions being provided on the City's website.

Streamline the Development Review system and work with other departments to improve processes, efficiency, and customer service of the Community Development departments.

Develop and publish educational and informational handouts concerning code requirements - identifying and educating the City's residents and visitors about the City's requirements in an easily understandable fashion.

Continue with training programs: internal, PZC, and HPC.

PLANNING AND ECONOMIC DEVELOPMENT DEPARTMENT BUDGET

EXPENDITURES	2007/2008	2008/2009	2009/2010	2009/2010	2010/2011	\$	%
	Actual	Actual	Budget	Estimate	Budget	Change	Change
Regular Salaries	370,205	380,831	406,741	406,741	416,910	10,169	2.5%
Part-time Salaries	6,280	8,960	10,800	10,800	10,800	-	0.0%
Overtime	2,300	2,753	-	-	-	-	0.0%
Group Insurance	51,825	57,133	58,631	67,048	67,048	8,417	14.4%
Total Personnel Services	430,610	449,676	476,172	484,589	494,758	18,586	3.9%
Professional	87,845	241,035	503,750	471,200	151,200	(352,550)	-70.0%
Reimbursed Expenses	-	-	-	-	-	-	0.0%
Publishing	877	686	250	450	450	200	80.0%
Postage & Freight	2,419	3,156	9,100	3,200	3,200	(5,900)	-64.8%
Training	3,130	3,820	4,000	3,600	3,600	(400)	-10.0%
Dues & Subscriptions	1,976	4,749	2,842	3,700	2,667	(175)	-6.2%
Insurance & Bonding	85,078	25,374	28,970	24,775	28,970	-	0.0%
Operating Equipment	-	-	500	500	500	-	0.0%
Office Equipment	1,164	333	920	920	920	-	0.0%
Total Contractual Services	182,489	279,153	550,332	508,345	191,507	(358,825)	-65.2%
Office Supplies	2,322	2,569	1,560	2,000	1,560	-	0.0%
Motor Fuel & Lubricant	-	-	700	-	-	(700)	-100.0%
Comp. Hardware & Software	5,343	6,135	15,675	15,675	4,025	(11,650)	-74.3%
Small Tools & Equipment	265	184	200	200	200	-	0.0%
Stationery & Printing	547	3,476	4,100	2,500	2,000	(2,100)	-51.2%
Total Materials & Supplies	8,477	12,364	22,235	20,375	7,785	(14,450)	-65.0%
Total Budget	621,576	741,194	1,048,739	1,013,309	694,050	(354,689)	-33.8%

PLANNING AND ECONOMIC DEVELOPMENT DEPARTMENT ACCOUNT INFORMATION

- An increase in dollars budgeted for group insurance reflects plan changes for employees, from single to family coverage.
- Dollars budgeted for FY 2010/2011 in the Professional Services and Postage & Freight accounts reflect several economic development initiatives that promise to replace the gift certificate programs of past years with new, exciting promotions aimed at reducing costs while still attracting business and shoppers to Crystal Lake.
- An ARC info license was purchased in FY 2009/2010. As such, dollars were not re-budgeted in the Computer Hardware & Software account again for FY 2010/2011.

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HEALTH DEPARTMENT

HEALTH DEPARTMENT STATEMENT OF ACTIVITIES

Health is responsible for the administration of the annual Mosquito Control Program provided by the City through a private contractor and a Gypsy Moth Treatment Program for various sites within the City.

HEALTH DEPARTMENT 2009/2010 ACCOMPLISHMENTS

- The City continued the efforts of the Mosquito Management Program. The Program has been in place since March 2001 following the recommendations of the Ad Hoc Mosquito Abatement Review Committee.
- Worked with the Illinois Department of Agriculture and McHenry County to continue to control gypsy moth infested areas.

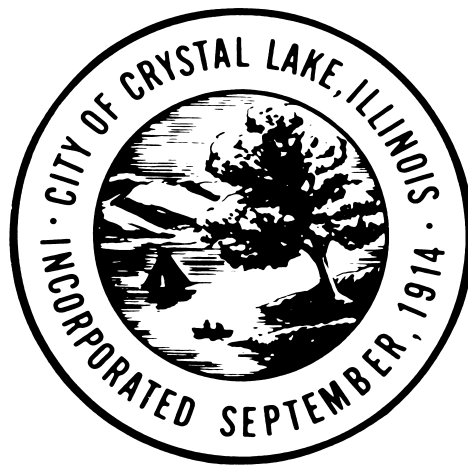
HEALTH DEPARTMENT 2010/2011 OBJECTIVES

- Continue to follow the recommendations of the Ad Hoc Mosquito Abatement Review Committee while at the same time keeping costs associated with the program consistent with those in FY 2008/2009.
- Work with the Illinois Department of Agriculture and McHenry County to continue to control gypsy moth infested areas.

HEALTH DEPARTMENT BUDGET

EXPENDITURES	2007/2008 Actual	2008/2009 Actual	2009/2010 Budget	2009/2010 Estimate	2010/2011 Budget	\$ Change	% Change
Pest Control	86,749	101,507	147,452	107,138	147,452	-	0%
Total Contractual Services	86,749	101,507	147,452	107,138	147,452	-	0%
Total Budget	86,749	101,507	147,452	107,138	147,452	-	0%

City of Crystal Lake
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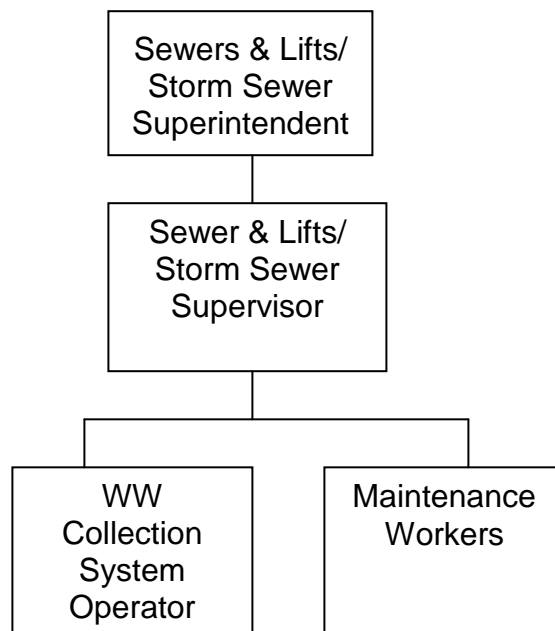
**STORM SEWER
MAINTENANCE DIVISION-**

**PUBLIC WORKS
DEPARTMENT**

STORM SEWER MAINTENANCE DIVISION STATEMENT OF ACTIVITIES

The Storm Sewer Maintenance Division is responsible for the maintenance, operation and management of the storm sewer collection and conveyance system. There are over 60 miles of storm sewer in conjunction with 3 storm water pumping stations that are routinely inspected to verify proper operation. The Storm Sewer Maintenance Division routinely checks the storm sewer system, cleans and televises dedicated areas and performs repairs and upgrades to defective areas of the system. The Division has the additional responsibility of locating the City's underground water and sewer systems.

STORM SEWER MAINTENANCE DIVISION ORGANIZATIONAL CHART



STORM SEWER MAINTENANCE DIVISION PERSONNEL

Position	Actual FY2008-2009	Budget FY2009-2010	Budget FY2010-2011
Supervisor	1.00	1.00	1.00
WW Collection Systems Operator	4.00	4.00	3.00
Maintenance Worker	2.00	2.00	2.00
Total Staff	7.00	7.00	6.00

STORM SEWER MAINTENANCE DIVISION 2009/2010 ACCOMPLISHMENTS

The Division maintained a high level of customer service by utilizing software programs like GovQA and improving notification processes for the community.

The Division performed approximately 110 repairs and/or replacements to the storm sewer system. This included everything from a simple interior cement patch to a complete basin replacement. In order to educate residents and business owners on the importance of rain gardens, staff began working with the Engineering Division in development and implementation of such a feature at the Municipal Complex.

Fleet Services worked with staff to evaluate the Division's needs when replacing vehicle units 614 (utility pick-up) and 616 (pick-up w/lift gate). Both units have been put into service, and are effectively being used in day-to-day operations. The replacement and transition of 619 (televising van) via the internal wash down process of a Fire Rescue Department ambulance took place during the winter months.

The Division followed safety practices and procedures on a consistent basis, and was incident-free during the Department's "Safetypalooza" event. Job safety analysis (JSA) forms are continually being developed as part of the Safety Committee's 2009/10 goals.

STORM SEWER MAINTENANCE DIVISION 2010/2011 OBJECTIVES

The Division will strive to maintain its high customer service levels to residents, business owners, visitors, and all other stakeholders in the community.

While working in conjunction with other Divisions in the Public Works Department, elevating the City's MS4 program will continue to be a primary focus as well. Incorporating rain gardens and bio-swales, and providing an effective cleaning program for the storm system will help to meet

the requirements for the City's NPDES permit. During the cleaning process, staff will inspect manholes and drains, document issues, and ultimately give the Division a more proactive approach to the repair and restoration processes.

The Division will strive to continue to provide a safe work environment and maintain property damage-free results for the Division. This will be supported through continuous training, review of safety policies and practices, and open communication with frontline employees.

STORM SEWER MAINTENANCE DIVISION BUDGET

EXPENDITURES	2007/2008 Actual	2008/2009 Actual	2009/2010 Budget	2009/2010 Estimate	2010/2011 Budget	\$ Change	% Change
Regular Salaries	379,725	378,494	436,910	389,622	399,363	(37,547)	-8.6%
Overtime	57,460	47,104	48,000	48,000	40,000	(8,000)	-16.7%
Group Insurance	95,464	105,242	105,599	105,599	90,731	(14,868)	-14.1%
Total Personnel Services	532,649	530,840	590,509	543,221	530,094	(60,415)	-10.2%
Publishing	72	-	100	100	-	(100)	-100.0%
Training	2,044	2,972	2,100	2,100	2,100	-	0.0%
Dues & Subscriptions	2,493	2,356	3,119	3,119	2,990	(129)	-4.1%
Insurance & Bonding	21,286	23,314	26,617	22,762	26,617	-	0.0%
Utilities	4,747	2,563	5,000	5,000	5,000	-	0.0%
Physical Examinations	246	170	770	770	630	(140)	-18.2%
Operating Equipment	4,647	1,844	1,350	1,350	850	(500)	-37.0%
Office Equipment	-	-	200	200	200	-	0.0%
Rent - Clothing	765	860	705	705	705	-	0.0%
Radio Equipment	-	-	200	200	200	-	0.0%
Storm Sewers	11,709	6,489	7,850	10,500	22,150	14,300	182.2%
Plant Maintenance Services	1,244	915	3,425	3,425	3,514	89	2.6%
State Filing Fees	1,000	1,000	1,000	1,000	1,000	-	0.0%
Total Contractual Services	50,253	42,481	52,436	51,231	65,956	13,520	25.8%
Office Supplies	207	215	260	260	260	-	0.0%
Landscape Materials	3,340	1,651	1,500	500	250	(1,250)	-83.3%
Motor Fuel & Lub.	12,742	12,786	13,700	13,700	13,700	-	0.0%
Comp. Hardware & Software	1,621	1,691	1,145	1,145	695	(450)	-39.3%
Small Tools & Equipment	7,815	7,497	7,200	4,550	3,830	(3,370)	-46.8%
Automotive Supplies	3,692	8,826	7,000	10,500	14,800	7,800	111.4%
Materials	12,095	13,318	10,500	15,500	11,500	1,000	9.5%
Clothing	4,430	4,250	4,300	4,300	4,075	(225)	-5.2%
Operating Supplies	2,373	4,500	3,000	3,000	1,000	(2,000)	-66.7%
Plant Maintenance Materials	141	5	500	500	500	-	0.0%
Total Materials & Supplies	48,456	54,739	49,105	53,955	50,610	1,505	3.1%

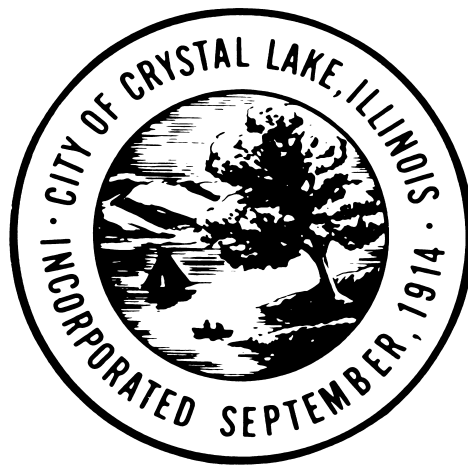
STORM SEWER MAINTENANCE DIVISION BUDGET (CONT'D)

EXPENDITURES	2007/2008 Actual	2008/2009 Actual	2009/2010 Budget	2009/2010 Estimate	2010/2011 Budget	\$ Change	% Change
Automotive Equipment	-	-	121,000	121,000	-	(121,000)	-100.0%
Operating Equipment	-	53,811	7,500	-	-	(7,500)	-100.0%
System Improvements	-	-	216,000	216,000	430,000	214,000	99.1%
Total Capital Outlay	-	53,811	344,500	337,000	430,000	85,500	24.8%
 Total Budget	 631,358	 681,871	 1,036,550	 985,407	 1,076,660	 40,110	 3.9%

STORM SEWER MAINTENANCE DIVISION ACCOUNT INFORMATION

- A reduction in salaries and group insurance reflects the reassignment of one Maintenance Worker position to the Water Operations Division in the Water and Sewer Fund.
- An increase in the Storm Sewers account for FY 2010/2011 is attributable to costs associated with concrete restorations that will be performed by City staff. Formerly, concrete restorations were completed by outside agencies.
- Budgeted in the Automotive Supplies account for FY 2010/2011, is the repair to the debris tank and section elbow of fleet vehicle #612, a Vac-all.
- Dollars budgeted in the System Improvements account is for flooding mitigation.

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**FLEET & FACILITY
SERVICES
DIVISION**

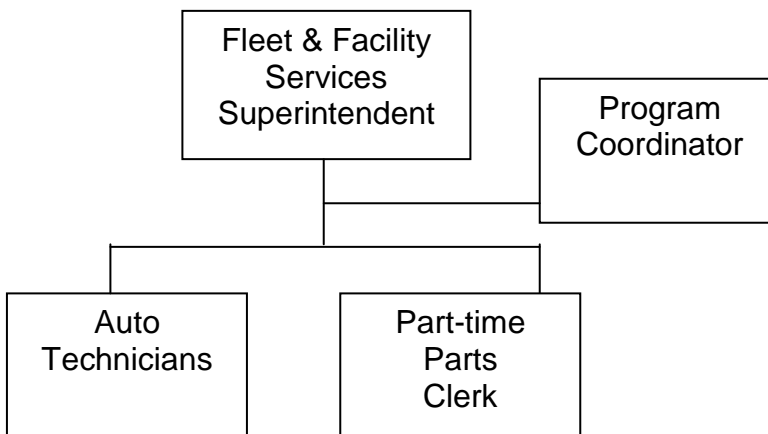
FLEET & FACILITY SERVICES DIVISION STATEMENT OF ACTIVITIES

The Fleet and Facility Services Division is responsible for an extensive variety of services within the City of Crystal Lake. Fleet services include, but are not limited to the maintenance, service, and repair of approximately 355 vehicles and pieces of equipment, averaging 300 repairs monthly. Additionally, we coordinate outsourced repairs, new vehicle preparation, technical training, accident repairs, equipment replacement and disposal. We work with other departments to write specifications for vehicles and equipment necessary to perform the varied requirements of their specific department. We secure titles and licensing of vehicles, monitor and maintain an inventory of fuel, lubricants, and commonly used repair parts, and maintain the fuel dispensing system. We coordinate the annual testing of fire pumps, aerial ladders, and ground ladders for the Fire Rescue Department.

The Facility Services side of the Division performs maintenance, service, building upgrades, and repairs necessary to the daily operations of the Municipal Complex. These services include, but are not limited to the maintenance, service, and repair of the mechanical systems, including HVAC systems, steam boilers, fire alarm systems, backup generators, elevators, and overhead garage doors within the Municipal Complex; we are also responsible for the management of service contracts with outside vendors.

Our goal is to support each department by providing effective and efficient service, preventative maintenance, repairs, and technical assistance necessary to the Municipal Complex and all City Departmental vehicles and equipment while optimizing useful life and reducing downtime. We will do this at the lowest possible cost with the least interference to the operating function of individual departments.

FLEET & FACILITY SERVICES DIVISION ORGANIZATIONAL CHART



FLEET & FACILITY SERVICES DIVISION PERSONNEL

Position	Actual FY2008-2009	Budget FY2009-2010	Budget FY2010-2011
Superintendent	1.00	1.00	1.00
Program Coordinator	1.00	1.00	1.00
Automotive Technician	4.00	4.00	4.00
Parts Clerk	0.50	0.50	0.50
Total Staff	6.50	6.50	6.50

FLEET & FACILITY SERVICES DIVISION 2009/2010 ACCOMPLISHMENTS

Goal: Reduction of energy consumption through optimizing lighting and heating ventilation & air conditioning schedules. This will also include the installation of motion detectors for specific rooms.

Status: Lighting schedules have been created through the lighting control system. The Division is currently setting schedules for the HVAC control system, turning off luminaries and setting temperature setbacks when office spaces are generally unoccupied, such as after-hours, weekends and holidays.

Goal: Track all building repairs and maintenance schedules through the Computerized Fleet Analysis (CFA) asset management software.

Status: The Division has been building the database within CFA, whereby more building costs will be tracked by this software as the database increases. This information will be vital to performance measurements through ICMA.

Goal: Maximize the use of the Complex generator, by adding additional circuits.

Status: The Complex generator now supplies backup power to all essential electrical branch circuits through the installation of a new 1200 amp automatic transfer switch which maximizes the utilization of the Municipal Complex generator.

Goal: Pursue a wider scope of Emergency Vehicle Technician (EVT) and Automotive Service Excellence (ASE) certifications through training and work experience. Obtain additional EVT certifications, 2 ASE Master Heavy Truck certification, and 1 ASE Master Automotive Technician certification by the end of the fiscal year.

Status: Two technicians attended a five-day training seminar through the Illinois Fire Mechanics Association in October. The EVT Testing will be offered in June of 2010. Technicians will be attending ASE testing in January and February of 2010.

FLEET & FACILITY SERVICES DIVISION 2010/2011 OBJECTIVES

Perform an arc-flash hazard analysis on all electrical services within the Municipal Complex. This will include, but not limited to identifying shock protection and flash protection boundaries, personal protective equipment (PPE) requirements and installation of code compliant warning labels.

Continue to pursue additional Emergency Vehicle Technician (EVT) and Automotive Service Excellence (ASE) certifications through training and work experience. Obtain additional EVT certifications, 2 ASE Master Heavy Truck certification, and 1 ASE Master Automotive Technician certification by the end of the fiscal year.

Identify HVAC equipment that is very inefficient or is near or at the end of its expected service life and incorporate the necessary assets into the 5-year capital plan.

Continue to build the Facility database within Computerized Fleet Analysis (CFA) and seek to merge this information with the Public Works CMMS database when it becomes available.

FLEET & FACILITY SERVICES DIVISION BUDGET

EXPENDITURES	2007/2008	2008/2009	2009/2010	2009/2010	2010/2011	\$	%
	Actual	Actual	Budget	Estimate	Budget	Change	Change
Regular Salaries	393,009	395,225	465,640	465,640	477,281	11,641	2.5%
Part-time Salaries	16,489	22,184	22,247	22,247	22,803	556	2.5%
Overtime	11,626	9,717	22,480	22,480	15,000	(7,480)	-33.3%
Group Insurance	65,473	72,180	73,730	73,730	73,730	-	0.0%
Total Personnel Services	486,597	499,306	584,097	584,097	588,814	4,717	0.8%
Professional Services	138	2,185	12,500	12,500	12,500	-	0.0%
Publishing	46	159	275	300	175	(100)	-36.4%
Postage & Freight	134	215	250	150	175	(75)	-30.0%
Training	4,417	7,990	8,730	8,030	10,500	1,770	20.3%
Dues & Subscriptions	85	40	120	329	395	275	229.2%
Insurance & Bonding	24,160	25,702	29,617	25,762	29,617	-	0.0%
Physical Examinations	680	490	750	800	675	(75)	-10.0%
Operating Equipment	11,702	9,270	6,050	6,050	5,320	(730)	-12.1%
Clothing Rental	4,144	4,444	4,600	4,200	3,800	(800)	-17.4%
Radio Equipment	-	-	100	100	100	-	0.0%
Total Contractual Services	45,506	50,495	62,992	58,221	63,257	265	0.4%
Office Supplies	1,026	1,064	800	800	800	-	0.0%
Cleaning Supplies	658	1,394	1,450	1,450	1,150	(300)	-20.7%
Motor Fuel & Lub.	3,399	2,499	3,550	3,550	3,450	(100)	-2.8%
Comp. Hardware & Software	6,722	5,168	5,925	5,925	5,925	-	0.0%
Small Tools & Equipment	13,885	12,533	13,300	13,300	9,193	(4,107)	-30.9%
Automotive Supplies	30,641	56,880	1,450	1,510	1,200	(250)	-17.2%
Clothing	1,756	2,308	3,275	3,275	3,050	(225)	-6.9%
Operating Supplies	5,186	3,021	4,950	4,950	4,950	-	0.0%
Stationery & Printing	18	24	50	50	50	-	0.0%
Total Materials & Supplies	63,291	84,890	34,750	34,810	29,768	(4,982)	-14.3%
Automotive Equipment	-	-	-	-	-	-	0.0%
Departmental Equipment	1,683	-	-	-	-	-	0.0%
Total Capital Outlay	1,683	-	-	-	-	-	0.0%
Total Budget	597,077	634,691	681,839	677,128	681,839	(0)	0.0%

FLEET & FACILITY SERVICES DIVISION ACCOUNT INFORMATION

- Preventative maintenance programs employed by the Fleet and Facility Services Division have resulted in efficiencies that reduce the number of incidents requiring the use of overtime.
- The FY 2010/2011 budget provides additional dollars for training opportunities in the field of “green” technology.
- Budget dollars have been reduced in the Small Tools & Equipment account for tool storage purchases that were completed in the prior year.

City of Crystal Lake
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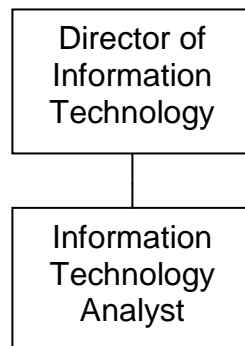
**INFORMATION
TECHNOLOGY
DEPARTMENT**

INFORMATION TECHNOLOGY DEPARTMENT STATEMENT OF ACTIVITIES

The Information Technology Department is responsible for the operation and maintenance of the City's Local and Wide Area Networks and the equipment essential for their operations. This includes over 180 desktop computers, over forty (40) laptops, seventeen (17) servers, a multitude of both desktop and networked printers, various switches and routers to provide service throughout the building, to Fire Stations #3 & #4, and to Wastewater Treatment Plant #2, and other miscellaneous network equipment.

The Information Technology Department is also responsible for the implementation and maintenance of a number of software packages contained on the various servers, which automate tasks for the various departments. Among these software packages are a number of specialty applications for the Police Department, Microsoft Office applications, building permit software, mapping software, and many other small applications.

INFORMATION TECHNOLOGY DEPARTMENT ORGANIZATIONAL CHART



INFORMATION TECHNOLOGY DEPARTMENT PERSONNEL

Position	Actual FY2008-2009	Budget FY2009-2010	Budget FY2010-2011
Information Technology Director	1.00	1.00	1.00
Network Administrator	1.00	1.00	0.00
Information Technology Analyst	1.00	1.00	1.00
Total Staff	3.00	3.00	2.00

INFORMATION TECHNOLOGY DEPARTMENT 2009/2010 ACCOMPLISHMENTS

- Assisted in the identification of need and development of a City-wide GIS system.
- Implemented additional user training, as needed.
- Began development and implementation of Intranet for City employees.
- Implemented a new Exchange Server for City email.
- Continued support for Springbrook Software and users of the software.
- Acquired and installed various new computers throughout the City. Maintained the City's network infrastructure with little or no downtime during regular City Hall operating hours.
- Acquired and implemented an additional rack in the server room, providing for additional mounting of network equipment.
- Continued the PC and printer preventative maintenance program.

INFORMATION TECHNOLOGY DEPARTMENT 2010/2011 OBJECTIVES

- Assist in the completion of the Three Oaks Recreation Area through development of Wide Area Network access to the facility and implementation of various software packages, in addition to assistance provided to various contractors installing systems that may run over the City's network infrastructure.
- Assist in the identification of need and development of a City-wide GIS system.
- Recondition various computers throughout the City's inventory.

- Continue the implementation and provide additional training for GovQA Customer Relationship Management Software.
- Continue to provide support for Springbrook Software and its users.
- Review and consolidate equipment utilized to provide service for the City's Local and Wide Area Networks.
- Develop and implement the ability for laptop users within the City's buildings to utilize dynamic ip addressing so that wireless connections can be established in all City facilities.
- Acquire and install various computers throughout the City.
- Maintain the City's network infrastructure with little or no downtime during regular City Hall operating hours.
- Continue PC and printer preventative maintenance program.

INFORMATION TECHNOLOGY DEPARTMENT BUDGET

EXPENDITURES	2007/2008 Actual	2008/2009 Actual	2009/2010 Budget	2009/2010 Estimate	2010/2011 Budget	\$ Change	% Change
Regular Salaries	247,260	253,476	276,552	276,552	200,174	(76,378)	-27.6%
Group Insurance	32,631	35,973	45,152	45,152	30,284	(14,868)	-32.9%
Total Personnel Services	279,891	289,449	321,704	321,704	230,458	(91,246)	-28.4%
Professional Services	5,573	1,480	12,500	12,500	10,000	(2,500)	-20.0%
Postage & Freight	64	-	-	-	-	-	0.0%
Training	3,269	1,414	4,500	4,500	3,000	(1,500)	-33.3%
Dues & Subscriptions	250	250	350	350	350	-	0.0%
Insurance & Bonding	7,240	7,929	9,053	7,742	9,053	-	0.0%
Total Contractual Services	16,396	11,073	26,403	25,092	22,403	(4,000)	-15.1%
Office Supplies	909	1,779	2,090	2,090	1,590	(500)	-23.9%
Comp. Hardware & Software	130,376	124,322	103,840	101,240	82,900	(20,940)	-20.2%
Small Tools & Equipment	730	496	500	500	450	(50)	-10.0%
Total Materials & Supplies	132,015	126,598	106,430	103,830	84,940	(21,490)	-20.2%
Operating Equipment	-	-	-	-	55,000	55,000	100.0%
Total Capital Outlay	-	-	-	-	55,000	55,000	100.0%
Total Budget	428,302	427,120	454,537	450,626	392,801	(61,736)	-13.6%

INFORMATION TECHNOLOGY DEPARTMENT ACCOUNT INFORMATION

- A reduction in salaries and group insurance reflects a vacancy in the Network Administrator position. This position will not be filled in FY 2010/2011.
- Budget dollars have been reduced in the Computer Hardware & Software account for purchases of equipment that were completed in the prior year.
- Capital Equipment reflects the cost of upgrading financial suite software to a .net version.

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**SHARED SERVICES
DIVISION**

SHARED SERVICES DIVISION STATEMENT OF ACTIVITIES

The Shared Services Division has been established to account for repair and maintenance costs of the Municipal Building. Expenses include, but are not limited to the maintenance, service, and repairs of the mechanical systems, including HVAC systems, steam boilers, fire alarm systems, backup generators, elevators, and overhead garage doors.

SHARED SERVICES DIVISION BUDGET

EXPENDITURES	2007/2008 Actual	2008/2009 Actual	2009/2010 Budget	2009/2010 Estimate	2010/2011 Budget	\$ Change	% Change
Utilities	127,845	149,149	245,760	167,150	205,025	(40,735)	-16.57%
Buildings & Offices	165,065	209,627	208,475	140,682	157,265	(51,210)	-24.56%
Total Contractual Services	292,910	358,776	454,235	307,832	362,290	(91,945)	-20.24%
Capital - Buildings & Structures	-	-	-	-	-	-	0.00%
Total Capital Outlay	-	-	-	-	-	-	0.00%
Total Budget	292,910	358,776	454,235	307,832	362,290	(91,945)	-20.24%

SHARED SERVICES DIVISION ACCOUNT INFORMATION

- Reductions in utility costs reflect current rates for natural gas used in heating the municipal complex.
- Budget dollars for building and offices maintenance have been reduced for FY 2010/2011. Capital purchases such as the replacement of the chiller at City Hall are budgeted in the Special Projects Division of the General Fund.

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**SPECIAL PROJECTS
DIVISION**

SPECIAL PROJECTS DIVISION STATEMENT OF ACTIVITIES

The Special Projects Division provides a budgetary set of account categories for the expenditure of funds for certain activities that are encountered by the City that are not specifically or solely categorized under another operating department. These include funds for the City's share of the Dial-A-Ride program, facility improvements, and continuing efforts toward the development of the Three Oaks Recreation Area.

SPECIAL PROJECTS DIVISION 2009/2010 ACCOMPLISHMENTS

- Successfully completed the 23rd year of providing Dial-A-Ride services to the residents of Crystal Lake.
- Continued efforts to maintain the aesthetics of the rehabilitated Downtown Train Station and the Downtown area.

SPECIAL PROJECTS DIVISION 2010/2011 OBJECTIVES

- Continue funding the City's share of the Dial-A-Ride Program.
- Continue efforts to maintain the aesthetics of the Downtown train station and Downtown area.
- Continue maintenance and improvement of City facilities.

SPECIAL PROJECTS DIVISION BUDGET

EXPENDITURES	2007/2008	2008/2009	2009/2010	2009/2010	2010/2011	\$	%
	Actual	Actual	Budget	Estimate	Budget	Change	Change
Professional Services	14,533	4,946	10,300	10,300	7,800	(2,500)	-24.27%
Reimbursed Expenses	2,326	-	4,200	4,200	4,200	-	0.00%
Buildings & Offices	16,043	9,682	12,300	12,300	-	(12,300)	-100.00%
Radio Equipment	278,925	55,564	-	-	-	-	0.00%
Para Transit Services	198,120	217,694	250,000	140,000	141,156	(108,844)	-43.54%
Total Contractual Services	509,947	287,886	276,800	166,800	153,156	(123,644)	-44.67%
Office Supplies	-	4,574	10,000	10,000	8,000	(2,000)	-20.00%
Motor Fuel & Lub.	6,241	-	75,222	75,222	75,222	-	0.00%
Small Tools & Equipment	222	-	-	-	-	-	0.00%
Total Materials & Supplies	6,463	4,574	85,222	85,222	83,222	(2,000)	-2.35%
Buildings	189,119	310,576	540,000	540,000	326,000	(214,000)	-39.63%
Land	85,729	-	-	-	-	-	0.00%
Departmental Equipment	30,094	-	-	-	-	-	0.00%
Total Capital Outlay	304,942	310,576	540,000	540,000	326,000	(214,000)	-39.63%
Debt Service Principal	255,000	265,000	3,250,000	3,250,000	283,005	(2,966,995)	-91.29%
Debt Service Interest	168,801	153,626	103,341	103,341	93,876	(9,465)	-9.16%
Total General Expenses	423,801	418,626	3,353,341	3,353,341	376,881	(2,976,460)	-88.76%
Total Budget	1,245,153	1,021,662	4,255,363	4,145,363	939,259	(3,316,104)	-77.93%

SPECIAL PROJECTS DEPARTMENT ACCOUNT INFORMATION

- Dollars budgeted in the Building and Offices Maintenance account have been eliminated for FY 2010/2011. Previously, this account was used to track tax payments remitted to the County for newly acquired property. All City property is currently tax exempt.
- Funds budgeted in the Para Transit Services account represent contributions requested from PACE for the dial-a-ride program.
- Because of inventories already on hand, office supply expenses for FY 2010/2011 have been reduced. Office supplies budgeted in this division are for the downtown parking terminals: paper, parking cards and parking machine programming changes.
- Reflected in the Building account for FY 2010/2011 is the cost of replacing a chiller and adding a humidifier and water filtration to the HVAC system at City Hall, and expenses associated with the maintenance of infrastructure in the downtown area.
- The FY 2009/2010 budget provided for the refinancing of outstanding series 1998 bonds. The FY 2010/2011 budget reflects debt service for the new series 2009C bonds.

City of Crystal Lake
Annual Budget
Fiscal Year 2010/2011



**POLICE PENSION
AND FIREFIGHTERS
PENSION OBLIGATION**

POLICE PENSION AND FIREFIGHTERS PENSION OBLIGATION STATEMENT OF ACTIVITIES

The Police Pension and Firefighters Pension Obligation provide a budget for obligations to the Police Pension Fund and Firefighters Pension Fund based upon the actuarial information provided by an independent actuarial firm.

POLICE PENSION AND FIREFIGHTERS PENSION OBLIGATION BUDGET

EXPENDITURES	2007/2008 Actual	2008/2009 Actual	2009/2010 Budget	2009/2010 Estimate	2010/2011 Budget	\$ Change	% Change
Pension Obligation	1,929,517	2,093,079	2,257,001	2,257,001	2,518,987	261,986	11.61%
Total Contractual Services	1,929,517	2,093,079	2,257,001	2,257,001	2,518,987	261,986	11.61%
Total Budget	<u>1,929,517</u>	<u>2,093,079</u>	<u>2,257,001</u>	<u>2,257,001</u>	<u>2,518,987</u>	<u>261,986</u>	<u>11.61%</u>

City of Crystal Lake
Annual Budget
Fiscal Year 2010/2011



**HOME RULE SALES TAX
FUND**

HOME RULE SALES TAX FUND BUDGET STATEMENT OF ACTIVITIES

Home Rule Sales Tax serves to provide funding for the Target Response Unit in the Police Department, to enhance economic development initiatives, mitigate flooding, and to support existing City services. Remaining funds are dedicated for debt service for major construction projects including the Three Oaks Recreation Area. In FY 2009/2010 and again in FY 2010/2011, Home Rule Sales Tax will be transferred to the General Fund to support existing core services.

Home Rule Sales Tax is segregated for accounting purposes. Transfers from Home Rule Sales Tax are identified in the General Fund as Other Financing Sources.

	2007/2008	2008/2009	2009/2010	2009/2010	2010/2011	\$	%
	Actual	Actual	Budget	Estimate	Budget	Change	Change
REVENUES							
Home Rule Sales Tax	-	3,833,890	4,655,313	4,272,000	4,058,400	(596,913)	-12.82%
Investment Interest	-	11,699	-	3,000	3,000	3,000	0.00%
Reimbursed Expenses	-	-	-	-	-	-	0.00%
Total Revenues	-	3,845,589	4,655,313	4,275,000	4,061,400	(593,913)	-12.76%
Revenues in Excess of Expenditures							
	-	3,845,589	4,655,313	4,275,000	4,061,400	(593,913)	
OTHER SOURCES (USES)							
Transfer In	-	-	-	-	-		
Transfer Out							
Target Response Unit		(173,397)	(323,153)	(323,153)	(344,509)		
Economic Development		(200,000)	(475,000)	(475,000)	(100,000)		
Flooding Control		(95,080)	(352,120)	(352,120)	(513,500)		
GIS/Document Management		-	-	-	-		
"Core" Services		-	-	(1,999,220)	(1,882,151)		
Road Resurfacing		(456,469)	(53,000)	(53,000)	-		
Railroad Relocation (Debt Svc)		-	(626,944)	-	-		
Vulcan Lakes Engineering		(1,256,449)	-	-	-		
Three Oaks Area Construction (Debt Svc)		-	(1,242,888)	-	(948,481)		
Three Oaks Area Recreation		-	(158,165)	-	(272,759)		
Senior Center Contribution (Debt Svc)		-	(240,729)	-	-		
Virginia Street Corridor		-	(268,972)	-	(761,861)		
Total Other Sources (Uses)	-	(2,181,395)	(3,740,971)	(3,202,493)	(4,823,261)		
Beginning Balance, May 1	-	-	1,664,194	1,664,194	2,736,701		
Ending Balance, April 30	-	1,664,194	2,578,536	2,736,701	1,974,840		

City of Crystal Lake
Annual Budget
Fiscal Year 2010/2011



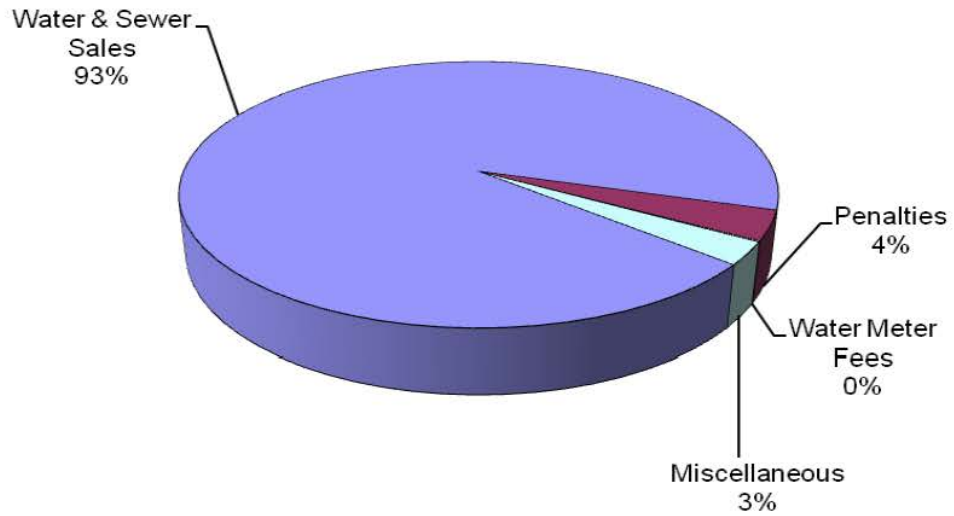
WATER AND SEWER FUND SUMMARY

WATER AND SEWER FUND SUMMARY

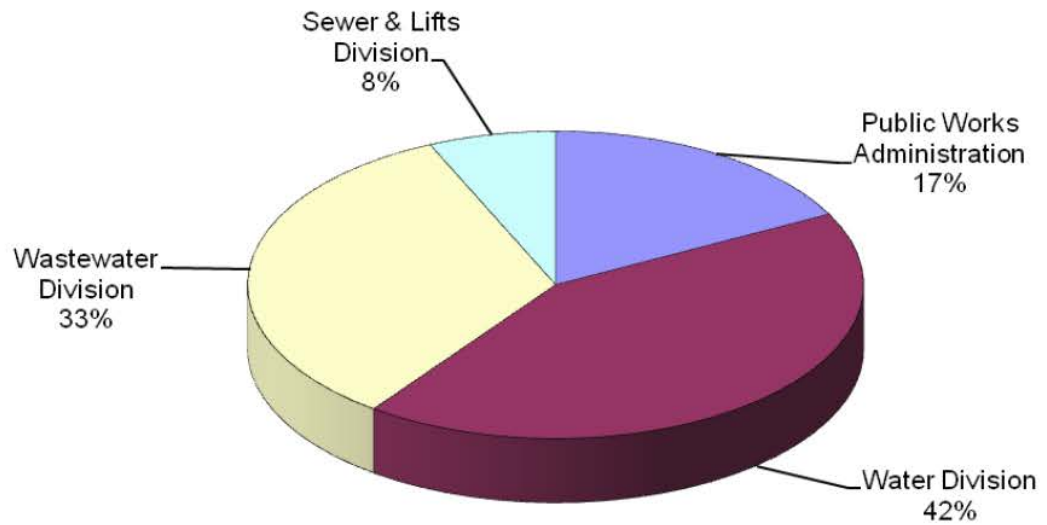
	2007/2008 Actual	2008/2009 Actual	2009/2010 Budget	2009/2010 Estimate	2010/2011 Budget	\$ Change	% Change
REVENUES							
Water Sales	2,908,765	3,151,310	3,499,932	3,238,336	3,561,846	61,914	1.77%
Sewer Sales	2,964,593	3,211,550	3,579,991	3,328,440	3,601,705	21,714	0.61%
Penalties	338,262	298,861	145,000	300,000	275,000	130,000	89.66%
Water Meter Fees	63,551	24,544	70,000	12,000	10,000	(60,000)	-85.71%
Tap On Fees	9,542	2,250	1,500	-	1,000	(500)	-33.33%
Investment Income	86,190	18,921	88,066	5,000	5,000	(83,066)	-94.32%
Reimbursed Expenses	2,498	368	-	350	350	350	0.00%
Rental Income	164,481	172,621	181,272	181,272	181,272	-	0.00%
Miscellaneous	89,665	8,319	30,000	27,500	25,000	(5,000)	-16.67%
Total Revenues	6,627,547	6,888,743	7,595,761	7,092,898	7,661,173	65,412	0.86%
EXPENDITURES							
Public Works Administration	989,909	1,073,208	2,929,616	2,960,224	1,182,695	(1,746,921)	-59.63%
Water Division	2,929,458	3,397,074	3,291,006	3,288,568	2,899,340	(391,666)	-11.90%
Wastewater Division	2,147,299	2,179,019	2,480,029	2,455,534	2,261,048	(218,981)	-8.83%
Sewers & Lifts Division	537,596	567,340	638,777	634,948	454,626	(184,152)	-28.83%
Total Expenditures	6,604,262	7,216,641	9,339,428	9,339,274	6,797,709	(2,541,719)	-27.21%
 Revenues in Excess of Expenditures	 23,285	 (327,898)	 (1,743,669)	 (2,246,378)	 863,464		
OTHER SOURCES (USES)							
Transfer In	-	-	-	-	-		
Bond Proceeds	-	-	1,735,000	1,735,000	-		
Transfer Out	-	-	-	(362,529)	(462,835)		
GASB 45 OPEB funding	-	(34,827)	-	-	-		
Total Other Sources (Uses)	-	(34,827)	1,735,000	1,372,471	(462,835)		
 Beginning Cash Balance, May 1	 1,581,852	 1,605,137	 1,242,412	 1,242,412	 368,505		
Ending Cash Balance, April 30	1,605,137	1,242,412	1,233,743	368,505	769,133		

WATER AND SEWER FUND

Revenues by Source

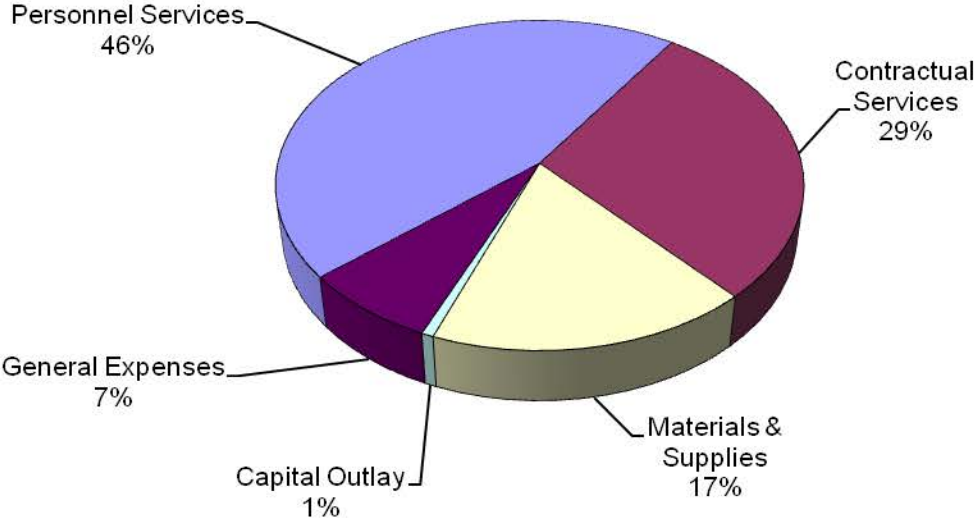


Expenditures by Function



WATER AND SEWER FUND

Expenditures by Type



City of Crystal Lake
Annual Budget
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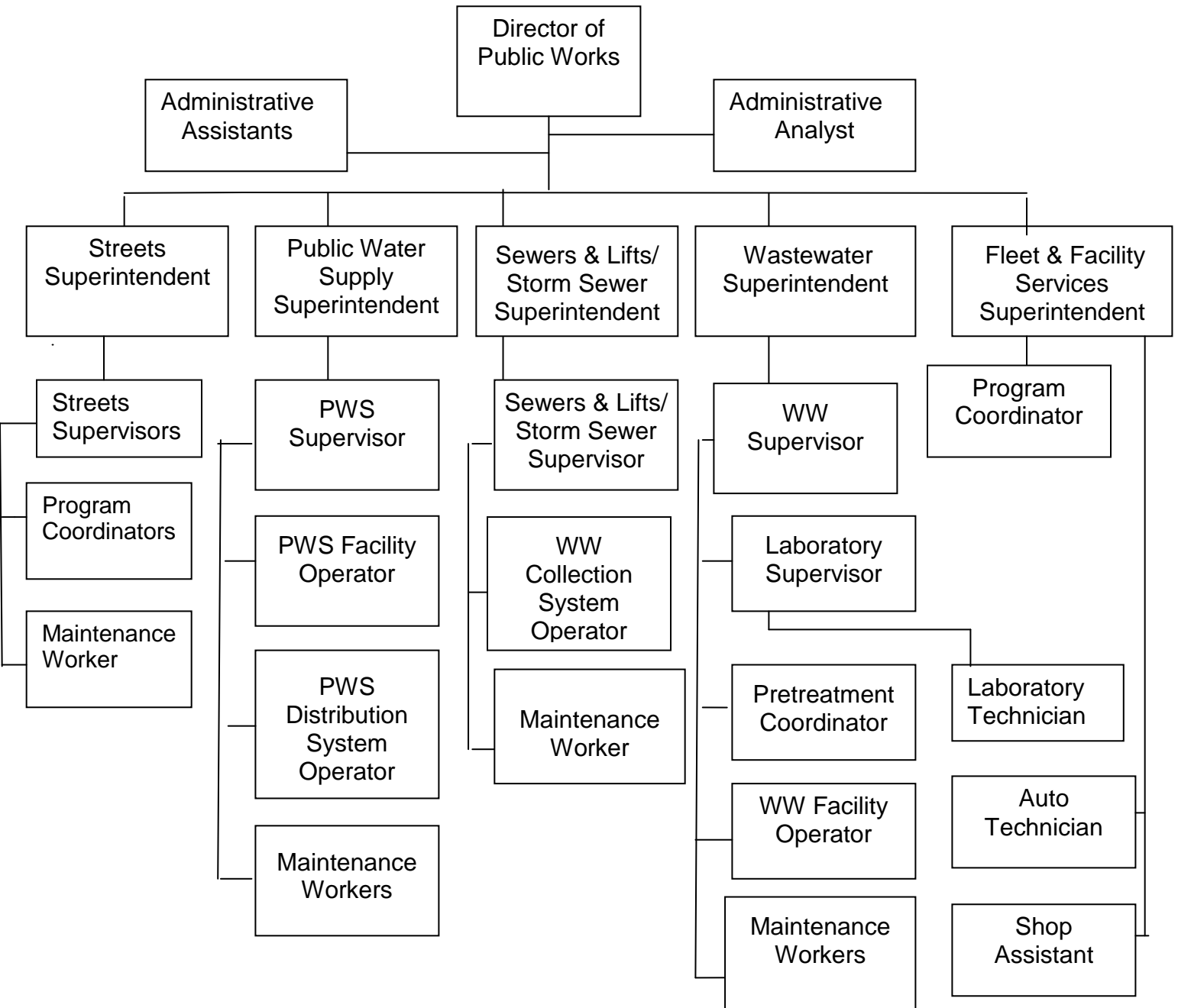
**PUBLIC WORKS
ADMINISTRATION
DIVISION –**

**PUBLIC WORKS
DEPARTMENT**

PUBLIC WORKS ADMINISTRATION DIVISION STATEMENT OF ACTIVITIES

The purpose of the Public Works Administration is to provide supervision and planning to the Water, Wastewater, Sewers & Lifts and Storm Sewer Maintenance and Streets Divisions to ensure that the Public Works Department meets the needs of the community and that the Fleet & Facility Services Division meets the needs of our internal customers.

ORGANIZATIONAL CHART



PUBLIC WORKS ADMINISTRATION DIVISION PERSONNEL

Position	Actual FY2008-2009	Budget FY2009-2010	Budget FY2010-2011
Director of Public Works	1.00	1.00	1.00
Administrative Analyst	0.00	1.00	1.00
Assistant to the Director	1.00	0.00	0.00
Administrative Assistant	1.50	1.50	1.50
Utility Customer Service Representative	1.00	1.00	1.00
Office Assistant	0.75	0.75	0.75
Total Staff	5.25	5.25	5.25

PUBLIC WORKS ADMINISTRATION DIVISION 2009/2010 ACCOMPLISHMENTS

Goal: Reduce lost time injuries through educational programs, the promotion of safe work practices and rewarding employees for maintaining a safe work environment.

Status: The Public Works Safety Committee has implemented two safety incentive programs this year. The first program, Safetypolooza, rewarded each Division for safe behavior. The Safety Committee opted to terminate this program mid-way through the year and begin a Safety Bingo program that operates on an individual basis rather than being dependent on one's division. The results of these incentive programs, along with ongoing training and our focus on safety, have been an improved loss experience, with fewer accidents and injuries.

Goal: Begin to take the first steps in a multi-year Public Works Accreditation process.

Status: The Department is now focusing its attention on the City's performance measurement initiative through the ICMA Center for Performance Measurement. The Department participated in the first performance audit conducted this year and has taken steps to adjust tracking methods to be fully responsive with the ICMA performance categories going into the future.

Goal: Initiate a long-term, multi-year buried infrastructure replacement program as outlined in the Five-Year Financial Plan.

Status: The Department is in the process of prioritizing infrastructure that needs to be replaced by use of a computerized model of the City's water system. The need for replacement or relocated buried infrastructure will be dictated by McDOT and IDOT, dependent on relocation requirements and project scheduling.

Goal: Continue to incorporate anti-icing, low salt alternatives for snow and ice control in the snow plan and update additional plow trucks with modern salt distribution controls.

Status: The Department will be further incorporating Super Mix and Calcium Chloride in the snow and ice-fighting methods. Ten trucks have been outfitted with computerized spreader controls to track and regulate salt use and anti-icing techniques have been employed as part of our snow and ice control tactics.

Goal: Complete the water and sewer rate and connection fee study to gain acceptance of long-term funding strategies needed to meet operational, maintenance, replacement and capital improvement funding.

Status: The first of a planned five-year rate increase has been approved by the City Council and put into effect.

Goal: With final effluent standards now in place, identify the best option to achieve compliance with the new Chlorides discharge standard for WWTP #3 and develop needed strategies to achieve compliance.

Status: An engineering firm has been contracted to oversee the chlorides reduction efforts. Detail design work and bids will be prepared this winter. The project is scheduled to be complete by the compliance cut-off date in summer 2011.

Goal: Continue to locate and reduce instances of inflow and infiltration to the wastewater plants.

Status: The Sewers & Lifts Division has conducted smoke testing of the sanitary sewer on several occasions throughout the year. Critical areas have been identified and sources of inflow and infiltration will be addressed with grouting/relining as appropriate.

Goal: Successfully outsource the City's lawn-mowing operations for cost-savings benefits and workforce reassignment.

Status: The outsourcing of the City's lawn-mowing operations was contracted to a private vendor. The outsourcing of this function resulted in an improved appearance of all City properties and the reallocation of workforce members to higher priority items. As an example, more fire hydrants than expected were recoated and the creating of GIS based water atlases was completed.

Goal: Upgrade the MS4 Program to meet standards.

Status: Polluted stormwater runoff is commonly transported through Municipal Separate Storm Sewer Systems (MS4s), from which it is often discharged untreated into local water bodies. To prevent harmful pollutants from being washed or dumped into an MS4, operators must obtain a NPDES permit and develop a stormwater management program. The Public Works Department, with input from the Engineering Division, revised and resubmitted the City's MS4 goals and objectives and has been working to promote programs and activities that achieve these goals. While we are now fully compliant, it is anticipated that the City will have a model program going into the future.

Goal: Integrate new Public Works Department leadership and create a multifunctional, team-oriented approach to meet department objectives.

Status: The Public Works leadership positions have been filled. All Superintendents and administration personnel are working together to provide the best possible services for the community and to meet all Department goals and objectives uniformly as a team. This effort has become more critical given ongoing economic pressures.

PUBLIC WORKS ADMINISTRATION DIVISION 2010/2011 OBJECTIVES

Work with the State of Illinois and McHenry County to further develop a long-term buried infrastructure program that addresses critical sections of pipe in Crystal Lake, but is also sensitive to the State's and County's policies to remove municipal pipes from under roadways prior to resurfacing projects. The goal of this objective is to limit the need to relocate relatively new infrastructure and allow for the replacement of aged and failing infrastructure.

Develop and integrate an alternative method of maintaining the downtown hanging flower baskets to maximize personnel resources for core services and minimize expenditures.

Integrate performance measures into routine task-tracking practices, and utilize the results of the ICMA Center for Performance Measurement to make educated decisions and improve the performance of the workforce.

Work with other City Departments and outside community groups and local governments to manage and track the success of the newly implemented MS4 Program.

Successfully meet chlorides discharge standards at WWTP #3 by integrating modifications at WTP #1 and WTP #4 on-time and on-budget.

Continue to promote communication and teamwork among the leadership staff of all the divisions in the Public Works Department.

Promote safety through education and incentive programs to foster safe working practices and camaraderie throughout the Public Works workforce.

Through effective planning and advanced development of programs, implement strategies and best management practices to meet and exceed expectations of the City in the daily duties of the Department, while fostering a cost-saving approach and embracing the limited resources available.

Enter into a new agreement with the Village of Lakewood for wastewater services.

Complete the planned Water and Sewer improvements for the first year of the five-year plan and undertake and complete the second-year projects.

PUBLIC WORKS ADMINISTRATION DIVISION BUDGET

EXPENDITURES	2007/2008	2008/2009	2009/2010	2009/2010	2010/2011	\$	%
	Actual	Actual	Budget	Estimate	Budget	Change	Change
Regular Salaries	219,856	250,762	339,864	337,160	348,361	8,497	2.5%
Part-time Salaries	41,510	47,027	46,914	46,914	48,087	1,173	2.5%
Overtime	296	17	-	-	-	-	0.0%
Group Insurance	29,413	32,870	34,968	43,385	51,802	16,834	48.1%
City Portion FICA / Retirement	14,202	16,368	23,980	23,980	24,319	339	1.4%
City Portion IMRF	24,906	27,649	34,496	34,496	43,814	9,318	27.0%
City Portion MEDI	3,322	3,828	5,608	5,608	5,688	80	1.4%
Total Personnel Services	333,505	378,520	485,830	491,543	522,071	36,241	7.5%
Professional Services	11,820	36,516	30,669	41,669	8,000	(22,669)	-73.9%
Reimbursed Expenses	1,346	-	-	-	-	-	0.0%
Annual Audit	5,610	4,197	5,200	5,200	2,999	(2,201)	-42.3%
Publishing	47	-	200	200	200	-	0.0%
Postage & Freight	57,450	56,363	55,000	69,600	68,010	13,010	23.7%
Training	1,796	943	4,175	4,175	1,675	(2,500)	-59.9%
Automotive Repair	-	-	200	200	-	(200)	-100.0%
Dues & Subscriptions	479	502	635	635	635	-	0.0%
Insurance & Bonding	41,182	34,364	18,831	16,104	18,831	-	0.0%
Utilities	3,931	7,525	9,746	9,746	6,159	(3,587)	-36.8%
Buildings & Offices	2,429	11,894	12,495	12,495	9,525	(2,970)	-23.8%
Examinations	-	-	100	100	-	(100)	-100.0%
Office Equipment	-	-	100	100	100	-	0.0%
Debt Collection	-	-	-	-	-	-	0.0%
Total Contractual Services	126,090	152,304	137,351	160,224	116,134	(21,217)	-15.4%
Office Supplies	1,178	1,542	1,300	1,300	1,300	-	0.0%
Motor Fuel & Lubricant	10	266	250	250	250	-	0.0%
Computer Hardware & Software	3,163	2,204	31,385	31,385	14,985	(16,400)	-52.3%
Small Tools and Equipment	51	82	350	350	350	-	0.0%
Automotive Supplies	297	4	-	-	-	-	0.0%
Printing & Stationery	14,522	18,494	26,250	28,272	22,310	(3,940)	-15.0%
Total Materials & Supplies	19,221	22,592	59,535	61,557	39,195	(20,340)	-34.2%
Debt Service Principal	315,000	335,000	2,075,000	2,075,000	366,995	(1,708,005)	-82.3%
Debt Service Interest	196,093	184,792	171,900	171,900	138,300	(33,600)	-19.5%
Total General Expenses	511,093	519,792	2,246,900	2,246,900	505,295	(1,741,605)	-77.5%
Total Budget	989,909	1,073,208	2,929,616	2,960,224	1,182,695	(1,746,921)	-59.6%

PUBLIC WORKS ADMINISTRATION DIVISION ACCOUNT INFORMATION

- An increase in dollars budgeted for group insurance reflects plan changes for employees, from single to family coverage.
- The City's required contribution to the Illinois Municipal Retirement Fund (IMRF) has been actuarially-determined. Contribution amounts are based, in part, on past earnings.
- Expenses in the Professional Services account for FY 2010/2011 have been reduced to reflect the use of a compensating balance account to offset lockbox service fees.
- Audit fees reflected in this budget are pursuant to the terms of a negotiated contract with an independent auditing firm. Audit fees are allocated to various funds of the City based on FY 2009-2010 year-end expenditure projections.
- An increase in postage and freight costs are attributable to courier services used to transport payments from the City's post office box to the lockbox provider for processing.
- Reduction in utility costs reflect current rates for natural gas used in heating the municipal complex.
- Budget dollars have been reduced in the Computer Hardware & Software account for purchases of equipment that were completed in the prior year.
- Printing & Stationery costs reflected in this budget are pursuant to the terms of a negotiated contract with an independent firm to produce the monthly water bills.
- The FY 2009/2010 budget provided for the refinancing of outstanding series 1998 bonds. The FY 2010/2011 budget reflects debt service for the new series 2009C bonds; also included is debt service associated with series 2004 bonds.

City of Crystal Lake
Annual Budget
Fiscal Year 2010/2011



**WATER OPERATIONS
DIVISION –**

**PUBLIC WORKS
DEPARTMENT**

WATER OPERATIONS DIVISION STATEMENT OF ACTIVITIES

The Water Operations Division and its staff of 14 full-time employees provide an adequate supply of quality potable water to the residents and businesses of Crystal Lake. This is accomplished by producing, treating, and distributing an average of 4.9 million gallons of water per day, with peak water demands increasing to over 9 million gallons per day in the summer months.

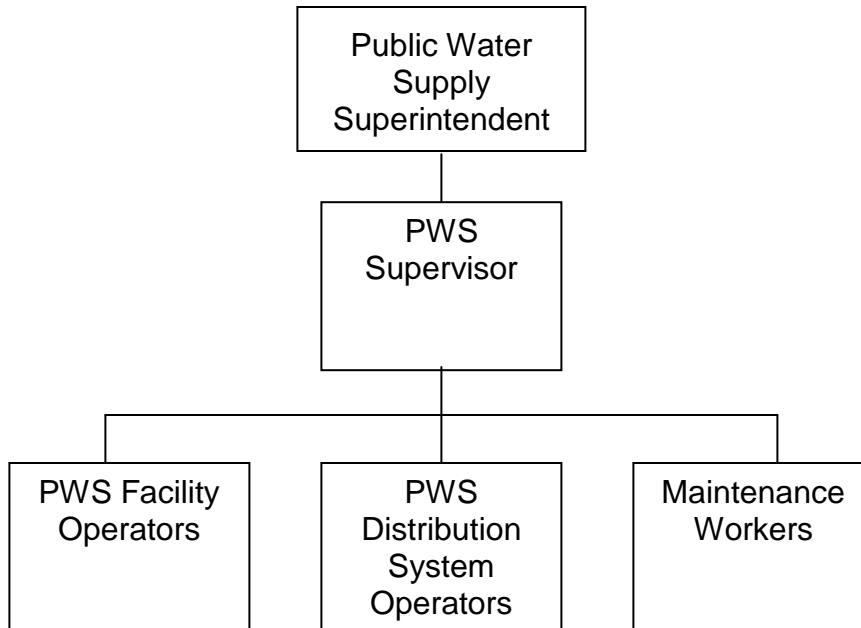
The Water Operations Division is responsible for the operation and maintenance of 5 water treatment facilities, four elevated and four ground water storage reservoirs, and the distribution system which consists of 175 miles of water mains, 2,700 system valves, and 3,029 fire hydrants.

Daily activities include:

- Monthly reading of 14,900 water meters via drive-by readers, connect and seal of every new meter, performing final meter reads for every property closing, hand delivery of late payment red tags, and shut off of water for non-payment.
- Responding to residents and businesses with water quality and water pressure concerns.
- Assuring EPA compliance by performing all bacteriological, fluoride, chlorine, phosphate, and other water samples required by the EPA. Compiles information and creates a monthly report which is a compliance requirement by the EPA.
- Reviews plans for water system additions and improvements, performs walk-throughs on every new addition to the water system to assure proper installation and operation of valves, curb stops, and fire hydrants.
- Assists with fire flow testing for contractors, and chlorination and pressure testing of water mains.
- Completes regular maintenance and repair work at the water treatment facilities and to the water distribution system.
- Winter months: The Water Operations Division works with the Streets Division to remove snow on main routes, cul-de-sac's, and public sidewalks.

In 2009, the Water Operations Division excavated and repaired 16 broken curb stops, 25 water main breaks, and 8 service leaks.

WATER OPERATIONS DIVISION ORGANIZATIONAL CHART



WATER OPERATIONS DIVISION PERSONNEL

Position	Actual FY2008-2009	Budget FY2009-2010	Budget FY2010-2011
Superintendent	1.00	1.00	1.00
Supervisor	2.00	1.00	1.00
PWS Facility Operators	4.00	5.00	5.00
PWS Distribution System Operators	2.00	3.00	3.00
Maintenance Workers	5.00	4.00	4.00
Total Staff	14.00	14.00	14.00

WATER OPERATIONS DIVISION 2009/2010 ACCOMPLISHMENTS

Goal: Meet all EPA water standards and receive zero EPA violations.

Status: As of this time, the Water Operations Division has met all EPA standards and has received no EPA violations.

Goal: Receive the Fluoridation Award for the fifteenth consecutive year.

Status: As of this time, the Water Operations Division has met all the conditions to receive this award for the fifteenth year in a row.

Goal: Install a variable frequency drive at one water plant to reduce electrical consumption.

Status: The Division is waiting for Department of Energy grant funding to install the new VFD's.

Goal: Install SCADA controls at Water Treatment Plant #2 to monitor plant operations remotely.

Status: The SCADA controls were installed by Water Operations Division staff. The project was completed \$5,000 under estimated budget and is working as designed.

Goal: Perform maintenance and rehabilitation work on Well #6 at Water Treatment Plant #2.

Status: Maintenance and rehabilitation work has been completed.

Goal: Start a large meter testing program. Test 25+ of the highest use meters to assure accuracy.

Status: The Division tested 27 large meters. All meters tested were within AWWA standards. One instance was identified where the water service connection was made before the meter. The owner has since corrected the piping.

Goal: Have an engineering study performed to identify and prioritize system improvements and repairs.

Status: Will be completed in fourth quarter as funding is available.

WATER OPERATIONS DIVISION 2010/2011 OBJECTIVES

Meet all EPA water standards and receive zero EPA violations.

Receive the Fluoridation Award for the sixteenth consecutive year.

Have one water tower and one ground storage tank recoated.

Perform maintenance and rehabilitation work on one deep well and one shallow well as identified after the peak demand season in the summer of 2010.

Install SCADA controls at Public Works facility to monitor and control water system remotely.

Replace up to one mile of existing water main to improve flows, water quality, and reliability.

Purchase leak detection equipment and begin an ongoing leak detection program throughout the water distribution system.

Purchase and install updated PLC controls for one-half of water treatment equipment at Water Treatment Plant #3.

Replace the existing Well #7 motor starter that was installed in 1960 with a new reliable starter.

Rehabilitate one water softener at Water Treatment Plant #5 to replace the corroding materials and improve the efficiency.

Rehabilitate one of the two existing wells at Water Treatment Plant #2 to improve production from the shallow wells.

WATER OPERATIONS DIVISION BUDGET

EXPENDITURES	2007/2008 Actual	2008/2009 Actual	2009/2010 Budget	2009/2010 Estimate	2010/2011 Budget	\$ Change	% Change
Regular Salaries	903,730	866,331	925,361	925,361	948,495	23,134	2.5%
Part-time Wages	-	-	-	-	-	-	0.0%
Overtime	120,327	75,891	91,591	91,591	91,500	(91)	-0.1%
Group Insurance	175,220	197,996	202,860	202,860	202,860	-	0.0%
City Portion FICA / Retirement	61,933	56,391	63,051	63,051	64,480	1,429	2.3%
City Portion IMRF	99,258	89,839	103,221	103,221	116,167	12,946	12.5%
City Portion MEDI	14,484	13,188	14,746	14,746	15,080	334	2.3%
Total Personnel Services	1,374,952	1,299,635	1,400,830	1,400,830	1,438,582	37,752	2.7%
Professional Services	36,414	20,552	65,950	65,950	35,200	(30,750)	-46.6%
Publishing	398	391	150	250	250	100	66.7%
Postage & Freight	2,710	5,528	5,600	5,600	5,600	-	0.0%
Training	8,532	9,782	8,400	8,400	7,000	(1,400)	-16.7%
Dues & Subscriptions	2,248	2,528	3,075	3,075	3,075	-	0.0%
Insurance & Bonding	46,491	55,342	57,131	49,002	57,131	-	0.0%
Utilities	488,536	660,592	645,232	645,232	645,232	-	0.0%
Examinations	1,110	575	1,300	1,300	1,300	-	0.0%
Operating Equipment	1,062	301	1,800	1,800	300	(1,500)	-83.3%
Clothing Rental	551	-	-	-	-	-	0.0%
Radio Equipment	-	2,174	650	650	500	(150)	-23.1%
Sidewalks	9,450	3,820	6,000	9,000	7,000	1,000	16.7%
Plant Maintenance Services	64,421	45,787	31,200	91,200	51,200	20,000	64.1%
Lines & Sewers	30,285	4,725	10,000	10,000	8,000	(2,000)	-20.0%
Rental - Buildings & Equipment	1,316	966	1,750	1,750	1,000	(750)	-42.9%
Total Contractual Services	693,524	813,062	838,238	893,209	822,788	(15,450)	-1.8%

WATER OPERATIONS DIVISION BUDGET (CONT'D)

EXPENDITURES	2007/2008	2008/2009	2009/2010	2009/2010	2010/2011	\$	%
	Actual	Actual	Budget	Estimate	Budget	Change	Change
Office Supplies	1,558	856	1,950	1,950	1,950	-	0.0%
Cleaning Supplies	20	29	-	-	-	-	0.0%
Landscape Materials	1,387	446	550	550	550	-	0.0%
Motor Fuel & Lubricant	30,019	24,829	31,950	31,950	29,450	(2,500)	-7.8%
Computer Hardware & Software	7,809	16,812	16,975	16,975	2,125	(14,850)	-87.5%
Small Tools & Equipment	10,332	7,348	8,400	8,400	8,000	(400)	-4.8%
Automotive Supplies	9,027	10,874	8,500	11,200	11,500	3,000	35.3%
Materials	15,108	14,359	12,500	17,000	15,000	2,500	20.0%
Clothing	7,336	854	8,875	8,875	8,875	-	0.0%
Water Meters and Parts	4,120	2,236	5,000	5,000	5,000	-	0.0%
Fire Hydrants and Parts	12,628	5,328	10,000	10,000	10,000	-	0.0%
Salt	294,964	304,895	300,000	310,000	325,000	25,000	8.3%
Chemicals & Sealants	92,413	83,334	95,068	95,068	98,000	2,932	3.1%
Laboratory Supplies	5,888	4,719	7,500	5,500	5,750	(1,750)	-23.3%
Water Tap Materials	5,706	9,048	12,000	12,000	12,000	-	0.0%
Operating Supplies	11,087	13,498	10,400	8,400	8,400	(2,000)	-19.2%
Plant Maintenance Materials	71,206	34,025	50,600	50,600	50,600	-	0.0%
Stationery & Printing	1,907	271	1,670	770	770	(900)	-53.9%
Total Materials & Supplies	582,515	533,761	581,938	594,238	592,970	11,032	1.9%
System Improvement	278,467	750,616	470,000	400,291	45,000	(425,000)	-90.4%
Total Capital Outlay	278,467	750,616	470,000	400,291	45,000	(425,000)	-90.4%
Total Budget	2,929,458	3,397,074	3,291,006	3,288,568	2,899,340	(391,666)	-11.9%

WATER OPERATIONS DIVISION ACCOUNT INFORMATION

- The City's required contribution to the Illinois Municipal Retirement Fund (IMRF) has been actuarially-determined. Contribution amounts are based, in part, on past earnings.
- Budget dollars have been reduced in the Professional Services account. Last year, the water system master plan was updated.
- The budget for plant maintenance services in FY 2010/2011 was increased to provide for emergency contractor repairs.
- A remote water meter reading system was purchased in FY 2009/2010. As such, dollars were not rebudgeted in the Computer Hardware & Software account.
- Due to rising mineral costs, the dollars budgeted for salt also increased. Salt is used by this division in its water-softening processes.
- Budgeted in the Systems Improvement capital account are water meters used to replace those that are found to be broken and leak detection equipment.

City of Crystal Lake
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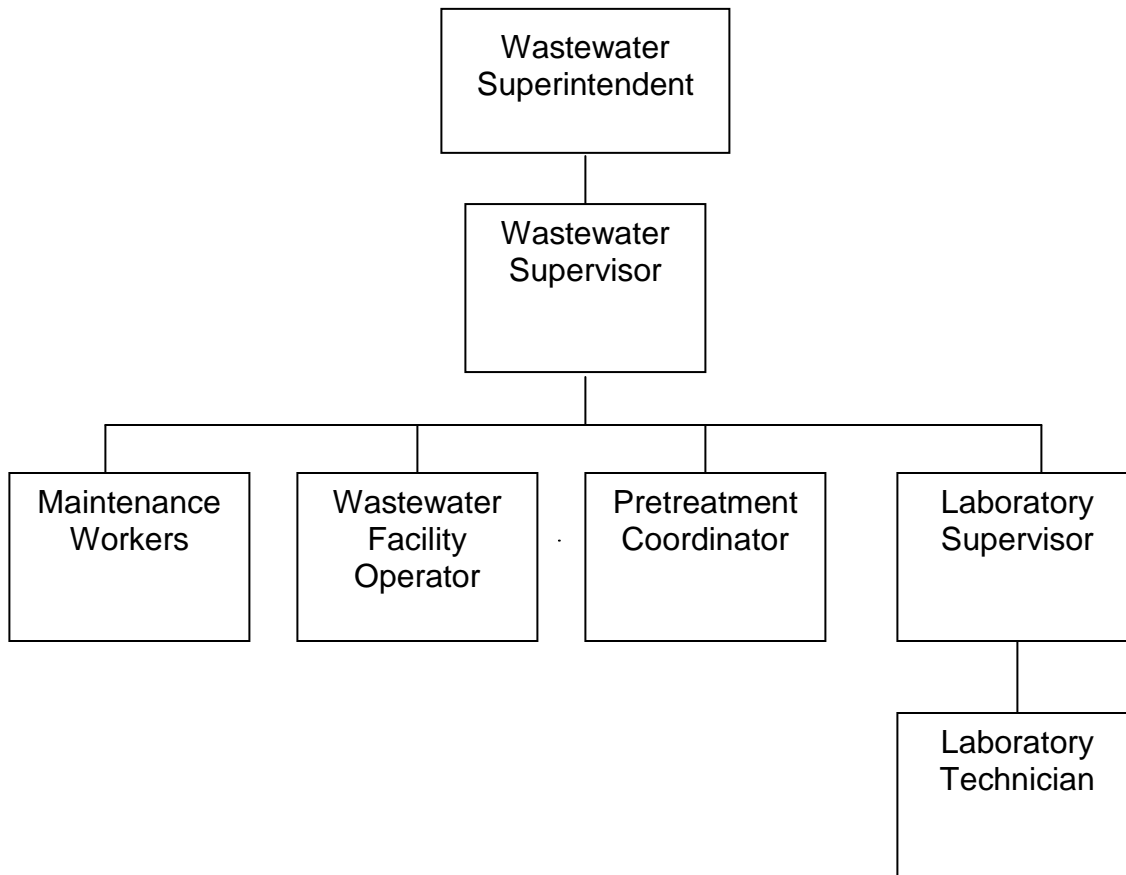
**WASTEWATER TREATMENT
DIVISION –**

**PUBLIC WORKS
DEPARTMENT**

WASTEWATER TREATMENT DIVISION STATEMENT OF ACTIVITIES

The Wastewater Treatment Division is responsible for the operation and maintenance of two wastewater treatment facilities. During the calendar year 2009, the facilities processed an average of 6.4 Million Gallons per Day (MGD) or 2.3 billion gallons annually, producing an effluent that not only met but also often exceeded the facilities' NPDES permit requirements. Other activities include laboratory analysis of samples required for NPDES reporting, plant process control, industrial monitoring and potable water analysis. In addition, the Division is also responsible for the enforcement of the City of Crystal Lake's Sewer Use Ordinance and the United States Environmental Protection Agency approved Pretreatment Program. This includes monitoring and inspecting restaurant grease traps and assisting the Sewers and Lifts Division with investigating sewer back-ups related to restaurant and industrial activities. The Division filled the vacant lab technician position with two part-time positions.

WASTEWATER TREATMENT DIVISION ORGANIZATIONAL CHART



WASTEWATER TREATMENT DIVISION PERSONNEL

Position	Actual FY2008-2009	Budget FY2009-2010	Budget FY2010-2011
Superintendent	1.00	1.00	1.00
Supervisor	1.00	1.00	0.00
Laboratory Supervisor	1.00	1.00	1.00
Laboratory Technician	1.00	1.00	0.00
Pretreatment Coordinator	1.00	1.00	1.00
WW Facility Operator	3.00	3.00	4.00
Maintenance Workers	2.00	2.00	2.00
Total Staff	10.00	10.00	9.00

WASTEWATER TREATMENT DIVISION 2009/2010 ACCOMPLISHMENTS

Goal: Replace two waste activated sludge (W.A.S.) piston pumps at Wastewater Plant #3.

Status: This project is in process.

Goal: Perform an electrical arc flash study that will review electrical breaker safety settings, available fault current and safety labels for employee and contractor safety for each electrical cabinet.

Status: This project is in process.

Goal: Utilize the energy audit that was performed in December 2008 and current funding to increase energy efficiency at both wastewater facilities.

Status: In progress. Replacing older equipment as it fails with equipment that has a higher efficiency rating.

Goal: Replace the aerated grit tank airlift pump and bridge structure at Wastewater Plant #3. The grit washer system was replaced in 2006.

Status: This project is scheduled for completion later this month.

Goal: Purchase and install a computer maintenance software program to assist in keeping equipment running at peak performance and an asset management program to aid in predicting equipment breakdown and replacement for the CIP.

Status: This project is scheduled to begin before the end of the fiscal year.

Goal: Continue to increase monitoring, inspections and enforcement activities as required by the City's approved Pretreatment Program. Monitoring and enforcement is ongoing.

Status: The inspection rate has increased and we are currently updating our restaurant files.

Goal: The City's Local Limits and Sewer Use Ordinance to be revised and approved by the USEPA and City Council.

Status: The project was completed in July 2009.

WASTEWATER TREATMENT DIVISION 2010/2011 OBJECTIVES

Complete the next phase of the Local Limit Testing. This is a requirement of our Pretreatment and NPDES permits.

Replace the Sandfilter media at Wastewater Treatment Plant #3 to increase the efficiency of this process.

Install a new server at Wastewater Treatment Plant #2 for the SCADA system.

Install a new air compressor from the Grit system to reduce the run time on the larger centrifugal blowers, which will reduce energy cost.

Continue to increase monitoring, inspections and enforcement activities as required by the City's approved Pretreatment Program.

WASTEWATER TREATMENT DIVISION BUDGET

EXPENDITURES	2007/2008 Actual	2008/2009 Actual	2009/2010 Budget	2009/2010 Estimate	2010/2011 Budget	\$ Change	% Change
Regular Salaries	649,669	614,132	716,557	679,099	584,932	(131,625)	-18.4%
Part-time Salaries	6,064	7,016	-	19,100	41,750	41,750	100.0%
Overtime	66,005	48,491	41,800	41,800	43,000	1,200	2.9%
Group Insurance	111,792	126,376	119,254	119,254	106,352	(12,902)	-10.8%
City Portion FICA / Retirement	43,474	39,773	47,018	47,018	41,520	(5,498)	-11.7%
City Portion IMRF	68,553	62,717	76,973	76,973	74,803	(2,170)	-2.8%
City Portion MEDI	10,167	9,302	10,996	10,996	9,710	(1,286)	-11.7%
Total Personnel Services	955,724	907,807	1,012,598	994,240	902,068	(110,530)	-10.9%
Professional Services	33,701	20,530	53,100	53,100	41,175	(11,925)	-22.5%
Publishing	239	706	400	400	400	-	0.0%
Postage & Freight	726	1,404	1,850	1,850	1,850	-	0.0%
Training	7,463	6,708	4,110	4,110	3,560	(550)	-13.4%
Automotive Repair	-	200	-	-	-	-	0.0%
Dues & Subscriptions	1,065	1,880	674	674	684	10	1.5%
Insurance & Bonding	33,147	37,859	43,370	37,233	43,370	-	0.0%
Utilities	564,812	588,153	624,206	624,206	624,206	-	0.0%
Examinations	588	889	300	300	677	377	125.7%
Operating Equipment	9,810	26,539	28,450	28,450	28,450	-	0.0%
Radio Equipment	-	-	-	-	100	100	100.0%
Plant Maintenance Services	98,233	86,915	94,100	94,100	79,400	(14,700)	-15.6%
State Filing Fees	47,500	47,500	47,500	47,500	47,500	-	0.0%
Rental - Buildings & Equipment	443	4,120	1,295	1,295	1,295	-	0.0%
Total Contractual Services	797,727	823,402	899,355	893,218	872,667	(26,688)	-3.0%
Office Supplies	263	1,123	1,000	1,000	1,000	-	0.0%
Cleaning Supplies	-	-	-	-	-	-	0.0%
Landscape Materials	699	-	1,000	1,000	500	(500)	-50.0%
Motor Fuel & Lube	9,938	9,074	8,500	8,500	8,500	-	0.0%
Computer Hardware & Software	10,591	7,285	8,745	8,745	8,345	(400)	-4.6%
Small Tools & Equipment	76,560	34,327	39,000	39,000	39,000	-	0.0%
Automotive Supplies & Materials	2,581	4,034	6,000	6,000	6,000	-	0.0%
Clothing	5,545	7,586	8,200	8,200	7,750	(450)	-5.5%
Chemicals & Sealants	169,474	232,237	279,122	279,122	278,709	(413)	-0.1%
Laboratory Supplies	24,413	32,738	28,241	28,241	28,241	-	0.0%
Operating Supplies	-	347	-	-	-	-	0.0%
Plant Maintenance Materials	93,784	87,869	107,268	107,268	108,268	1,000	0.9%
Total Materials & Supplies	393,848	416,618	487,076	487,076	486,313	(763)	-0.2%

WASTEWATER TREATMENT DIVISION BUDGET (CONT'D)

EXPENDITURES	2007/2008 Actual	2008/2009 Actual	2009/2010 Budget	2009/2010 Estimate	2010/2011 Budget	\$ Change	% Change
Automotive Equipment	-	7,686	-	-	-	-	0.0%
Operating Equipment	-	23,505	81,000	81,000	-	(81,000)	-100.0%
System Improvement	-	-	-	-	-	-	0.0%
Total Capital Outlay	-	31,191	81,000	81,000	-	(81,000)	-100.0%
 Total Budget	 2,147,299	 2,179,019	 2,480,029	 2,455,534	 2,261,048	 (218,981)	 -8.8%

WASTEWATER TREATMENT DIVISION ACCOUNT INFORMATION

- An overall decrease in personnel services is attributed to two vacated full-time positions in this Division. One full-time position has been filled using two part-time personnel. The second vacated position will not be filled in FY 2010/2011.
- Funds were budgeted in the Professional Services account, for FY 2009/2010, to provide for an Arc-flash study. Budgeted in FY 2010/2011 are funds for Local Limits testing.
- Through negotiated contracts, the cost for the annual land application of bio-solids in the Plant Maintenance Services account has been reduced.
- FY 2010/2011 expenses for system improvements have been budgeted using 2009 bond proceeds in the Water and Sewer Capital Fund.

City of Crystal Lake
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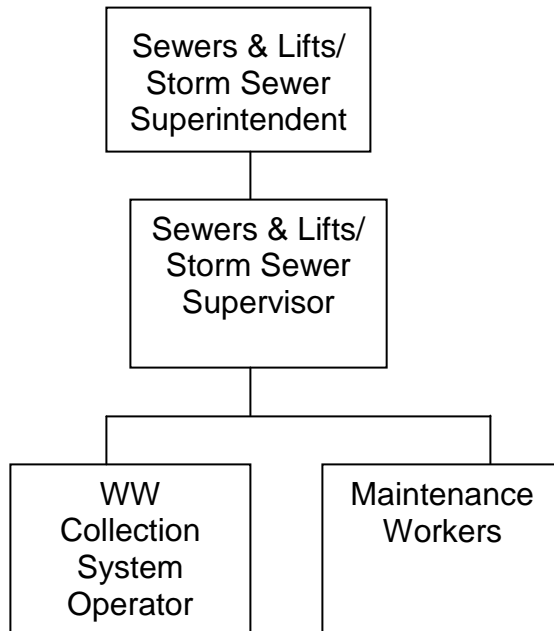
**SEWERS AND LIFTS
DIVISION**

**PUBLIC WORKS
DEPARTMENT**

SEWERS & LIFTS DIVISION STATEMENT OF ACTIVITIES

The Sewers and Lifts Division is responsible for the maintenance, operation and management of the sanitary sewer collection and conveyance system. There are over 126 miles of sanitary sewer in conjunction with 25 sanitary pumping stations that are inspected weekly to verify proper operation. The Sewers and Lifts Division routinely checks the sanitary system, cleans and televises dedicated areas and performs repairs and upgrades to defective areas of the system. The Division has the additional responsibility of locating the City's underground water and sewer systems.

SEWERS & LIFTS DIVISION ORGANIZATIONAL CHART



SEWERS & LIFTS DIVISION PERSONNEL

Position	Actual FY2008-2009	Budget FY2009-2010	Budget FY2010-2011
Superintendent	1.00	1.00	1.00
WW Collection System Operators	2.00	2.00	1.00
Total Staff	3.00	3.00	2.00

SEWERS AND LIFTS DIVISION 2009/2010 ACCOMPLISHMENTS

The Division maintained a high level of customer service by utilizing software programs like GovQA and improving upon the sewer cleaning and notification processes for the community. In addition to mailings was the usage of notification signage at least 24 hours in advance where sewer cleaning was being performed.

The Division has cleaned approximately 9 miles of sanitary sewer to date in FY 2009/2010. Review of televising footage identified two sections of sewer that had collapsed and required immediate repairs. Staff has dedicated numerous hours evaluating and developing methods to remedy the City's inflow and infiltration issues. Sewer line and manhole rehabilitation is currently in process.

Staff began focusing its efforts on evaluating crucial assets at the lift stations. Such assets can be defined as, but not limited to, frames and doors, roofs, generators, pumps, etc. Two lift stations (9 and 13) had one of their two submersible pumps undergo extensive repairs and rehab in order to maintain pumping capacities. The membrane flat roofs at six lift stations had numerous repairs completed in order to prolong their life expectancy. The consistent inspection and preventative maintenance programs have allowed the Division to be more proactive to upcoming issues, which has ultimately reduced after-hours emergency call outs.

Fleet and Facility Services worked with staff to evaluate the Division's needs when replacing vehicle units 614 (utility pick-up) and 616 (pick-up w/lift gate). Both units have been put into service and are effectively being used in day-to-day operations. The replacement and transition of 619 (televising van) via the internal wash down process of a Fire Rescue Department ambulance took place during the winter months. Staff has postponed the purchase of the budgeted manhole viewing camera in order to offset over-budget accounts and maintain the total approved budget for FY 2009/2010.

The Division followed safety practices and procedures on a consistent basis, and was incident free during the Department's "Safetypalooza" event. Job safety analysis (JSA) forms are continually being developed as part of the Safety Committee's 2009/10 goals.

SEWERS AND LIFTS DIVISION 2010/2011 OBJECTIVES

The Division will strive to maintain its high customer service levels to residents, business owners, visitors, and all other stakeholders in the community. New methods and technologies of the sewer cleaning process will be researched in order to reduce the anxiety felt by some of those in the community.

Staff will further develop and enhance the sewer cleaning and televising programs. As previously stated, this will involve evaluating methods and technologies of the sewer cleaning process. Industry advancements in cleaning nozzles and other related items have proven to increase productivity and efficiency. Inflow and infiltration will continue to be a primary focus for the Division. Continued flow monitoring and testing of the sanitary system will help identify issues, and the methods available to reduce and ultimately eliminate inflow and infiltration.

Staff has identified five sanitary lift stations that require roof and/or pedestrian door replacement. In addition to this is finalizing the installation of safety grates on wet wells for five sanitary and one storm lift station. These grates will eliminate the risk of injury for staff when working in and around wet wells. Annual generator maintenance for 13 lift stations will be carried out, as well as load bank testing and transfer switch maintenance. Load bank testing and transfer switch maintenance will involve rotating four generators each year, creating a three-year maintenance program.

No capital automotive and operating equipment for the FY 2010/2011 budget has been identified. Capital system improvements, such as submersible pump replacement and sanitary sewer pipe rehabilitation, will be completed.

Management will strive to continue to provide a safe work environment and maintain property damage-free results for the Division. This will be supported through continuous training, review of safety policies and practices, and open communication with frontline employees.

SEWERS & LIFTS DIVISION BUDGET

EXPENDITURES	2007/2008	2008/2009	2009/2010	2009/2010	2010/2011	\$	%
	Actual	Actual	Budget	Estimate	Budget	Change	Change
Regular Salaries	197,216	196,820	218,579	218,579	158,809	(59,770)	-27.3%
Part-time Salaries	11,915	12,515	-	-	-	-	0.0%
Overtime	23,528	(3,993)	18,000	18,000	14,000	(4,000)	-22.2%
Group Insurance	31,885	36,051	45,297	45,297	30,429	(14,868)	-32.8%
City Portion FICA / Retirement	14,179	12,296	14,668	14,668	10,714	(3,954)	-27.0%
City Portion IMRF	21,387	18,305	24,013	24,013	19,303	(4,710)	-19.6%
City Portion MEDI	3,316	2,876	3,430	3,430	2,506	(924)	-26.9%
Total Personnel Services	303,426	274,870	323,987	323,987	235,761	(88,227)	-27.2%
Postage & Freight	191	757	1,400	1,400	1,400	-	0.0%
Training	1,604	3,034	1,760	1,760	1,760	-	0.0%
Dues & Subscriptions	1,896	1,837	2,549	2,549	2,549	-	0.0%
Insurance & Bonding	24,099	25,398	29,436	25,607	29,436	-	0.0%
Utilities	77,304	62,660	61,500	61,500	61,500	-	0.0%
Examinations	248	140	830	830	315	(515)	-62.0%
Operating Equipment	2,233	702	1,300	1,700	1,150	(150)	-11.5%
Office Equipment	-	25	250	250	250	-	0.0%
Clothing Rental	712	806	630	630	630	-	0.0%
Radio Equipment	336	-	300	300	300	-	0.0%
Plant Maintenance Services	17,634	27,512	18,500	18,500	40,280	21,780	117.7%
Lines & Sewers	6,591	4,601	8,300	8,300	6,400	(1,900)	-22.9%
Total Contractual Services	132,848	127,473	126,755	123,326	145,970	19,215	15.2%
Office Supplies	505	1,105	600	600	600	-	0.0%
Motor Fuel & Lubricant	12,766	12,725	13,700	13,700	13,700	-	0.0%
Computer Hardware & Software	1,126	1,562	1,145	1,145	695	(450)	-39.3%
Small Tools & Equipment	5,553	15,087	13,100	13,100	13,100	-	0.0%
Automotive Supplies	6,360	6,262	9,500	14,500	17,300	7,800	82.1%
Materials	4,778	3,421	3,100	4,000	1,000	(2,100)	-67.7%
Clothing	1,952	2,813	1,990	1,990	1,550	(440)	-22.1%
Chemicals & Sealants	2,942	2,716	5,100	5,100	2,500	(2,600)	-51.0%
Plant Maintenance Materials	34,233	36,601	28,300	28,300	22,450	(5,850)	-20.7%
Total Materials & Supplies	70,215	82,292	76,535	82,435	72,895	(3,640)	-4.8%

SEWERS & LIFTS DIVISION BUDGET (CONT'D)

EXPENDITURES	2007/2008 Actual	2008/2009 Actual	2009/2010 Budget	2009/2010 Estimate	2010/2011 Budget	\$ Change	% Change
Operating Equipment	-	35,159	-	-	-	-	0.0%
System Improvement	31,107	47,546	111,500	105,200	-	(111,500)	-100.0%
Total Capital Outlay	31,107	82,706	111,500	105,200	-	(111,500)	-100.0%
Total Budget	537,596	567,340	638,777	634,948	454,626	(184,152)	-28.8%

SEWERS & LIFTS DIVISION ACCOUNT INFORMATION

- A reduction in personnel services reflects a vacancy in one Collection System Operator position. This position will not be filled in FY 2010/2011.
- For FY 2010/2011, additional dollars are budgeted in the Plant Maintenance Services account for facilities repairs, generator maintenance and load bank testing.
- Expenditure reductions in the Chemicals and Sealants account are attributable to improvements in bacterial treatment processes leading to the City using less product.
- Budget dollars have been reduced in the Plant Maintenance Materials account for control panel replacements completed in the prior year. Budgeted for FY 2010/2011 are safety hatch grates.
- FY 2010/2011 expenses for system improvements have been budgeted using 2009 bond proceeds in the Water and Sewer Capital Fund.

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**WATER AND SEWER
CAPITAL IMPROVEMENT
FUND**

WATER & SEWER CAPITAL IMPROVEMENT FUND STATEMENT OF ACTIVITIES

The Water and Sewer Capital Improvement Fund provides for the expenditure of water and sewer connection fees accumulated from properties that are newly developed and connected to City water and sewer facilities. The proceeds of water and sewer connection fees are intended to provide for water production, treatment, storage and pumping capacity to the distribution system and wastewater treatment and disposal facilities needed to meet the capacity requirements of new developments. Funds are also used to provide for required treatment upgrades to meet new drinking water standards or wastewater discharge standards to sustain the use of existing capacity, but not for the operation, maintenance or replacement of existing facilities. Additional fund proceeds from the 2004 Water & Sewer general obligation bond sale are also accounted for within the Water & Sewer Bond Construction fund and are used for infrastructure improvement projects intended to improve customer service and replace or repair existing facilities.

WATER & SEWER CAPITAL IMPROVEMENT FUND BUDGET

	2007/2008 Actual	2008/2009 Actual	2009/2010 Budget	2009/2010 Estimate	2010/2011 Budget	\$ Change	% Change
REVENUES							
Sewer Connection Fees	522,680	410,337	597,500	276,000	276,000	(321,500)	-53.81%
Acreage Fees	-	-	5,000	-	-	(5,000)	-100.00%
Water Connection Fees	360,943	257,510	265,000	130,000	130,000	(135,000)	-50.94%
Grant Proceeds (DOE)	-	-	-	183,000	-	-	-
Investment Interest	114,396	34,320	81,187	2,800	78,335	(2,852)	-3.51%
Total Revenues	998,019	702,167	948,687	591,800	484,335	(464,352)	-48.95%
EXPENDITURES							
Professional	3,500	28,376	100,000	100,000	200,000	100,000	100.00%
Total Contractual Services	3,500	28,376	100,000	100,000	200,000	100,000	100.00%
System Improvement	-	10,445	500,000	500,000	4,819,500	4,319,500	863.90%
Total Capital Outlay	-	10,445	500,000	500,000	4,819,500	4,319,500	863.90%
Bond Indebtedness - Principal	703,854	721,810	740,225	740,225	848,146	107,921	14.58%
Bond Indebtedness - Interest	321,649	311,693	293,300	293,300	365,766	72,466	24.71%
Proposed Debt							
2010 Bonds - Principal	-	-	-	-	-	-	0.00%
2010 Bonds - Interest	-	-	-	-	-	-	0.00%
Total General Expenses	1,025,503	1,033,503	1,033,525	1,033,525	1,213,912	180,387	17.45%
Total Expenditures	1,029,003	1,072,324	1,633,525	1,633,525	6,233,412	4,599,887	281.59%
Revenues in Excess of Expenditures	(30,984)	(370,157)	(684,838)	(1,041,725)	(5,749,077)		
OTHER SOURCES (USES)							
Transfer In	-	-	-	362,529	2,462,835	2,462,835	100.00%
Bond Proceeds	-	-	800,000	2,200,000	-	(800,000)	-100.00%
Total Other Sources (Uses)	-	-	800,000	2,562,529	2,462,835	1,662,835	100.00%
Beginning Cash Balance, May 1	4,102,698	4,071,714	3,701,557	3,701,557	5,222,361		
Ending Cash Balance, April 30	4,071,714	3,701,557	3,816,719	5,222,361	1,936,120		

City of Crystal Lake
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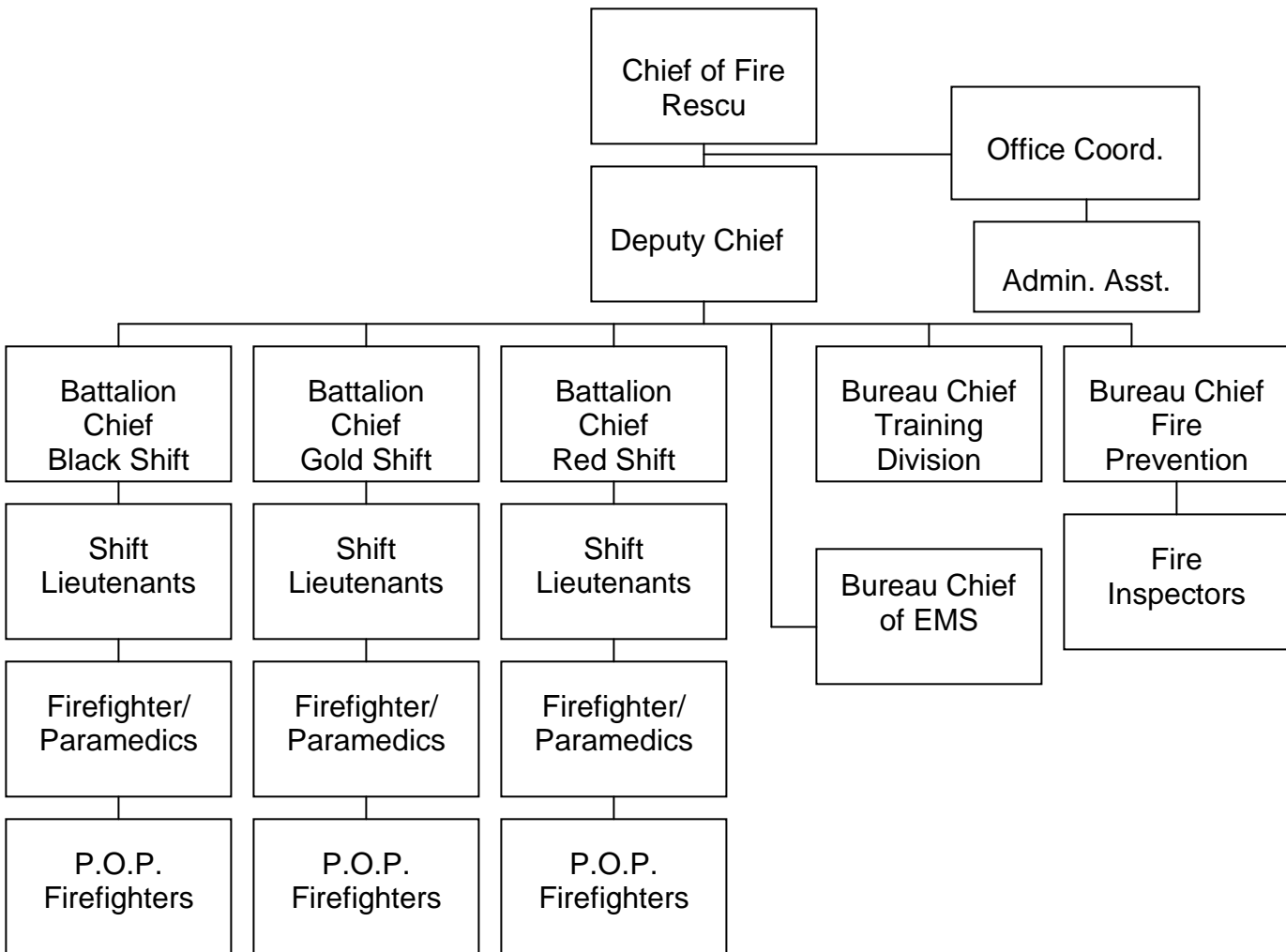


**FIRE RESCUE
FUND**

FIRE RESCUE DEPARTMENT STATEMENT OF ACTIVITIES

The Crystal Lake Fire Rescue Department operates out of three stations covering an area of approximately 46 square miles, and provides emergency services for the City of Crystal Lake and the Crystal Lake Rural Fire Protection District. These services include, but are not limited to fire suppression, emergency medical care, airport firefighting operations, hazardous material incidents, confined space rescue, trench rescue, high/low angle rescue, water rescue, dive rescue, fire investigations, juvenile fire-setter evaluations and education, CPR training, and other public education activities. The Department also reviews plans and conducts fire inspections for occupancies within its service areas.

FIRE RESCUE DEPARTMENT ORGANIZATIONAL CHART



FIRE RESCUE DEPARTMENT PERSONNEL

Position	Actual FY2008-2009	Budget FY2009-2010	Budget FY2010-2011
Chief of Fire Rescue	1.00	1.00	1.00
Deputy Chief	1.00	1.00	1.00
Battalion Chief/Shift Commander	3.00	3.00	3.00
Bureau Chief of Fire Prevention	1.00	1.00	1.00
Bureau Chief of EMS	1.00	1.00	1.00
Bureau Chief of Training	1.00	1.00	1.00
Fire Lieutenant	9.00	9.00	9.00
Firefighter/Paramedic	47.00	47.00	47.00
Fire Inspector	1.50	1.50	1.50
Office Coordinator	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
Total Staff	67.50	67.50	67.50

FIRE RESCUE DEPARTMENT 2009/2010 ACCOMPLISHMENTS

Goal: Implement a 4th ambulance into the Emergency Response Plan

Status: The 4th ambulance was fully implemented by the end of the 4th quarter of FY 2008/2009. The addition of our 4th ambulance has led to a decrease in our regular use of mutual-aid to meet our day-to-day requests for emergency service.

Goal: Develop and implement a SCBA Replacement Program

Status: In April of 2009, we received new Scott NxG7 self-contained breathing apparatus air packs (SCBA). Upon delivery of the SCBA, a comprehensive training program was initiated in order to provide our personnel the opportunity to learn all facets of this SCBA before they were placed into full-service. This program is fully implemented and working well.

Goal: Develop and implement a Wireless Fire Alarm System

Status: Fire Rescue staff worked with a consultant to educate themselves on the complexities of wireless fire alarm networks, the advantages/disadvantages of such systems and whether to purchase outright or lease necessary equipment. Staff's findings need to be compiled and evaluated before recommending an action plan to Council.

Goal: Continue to work towards gaining NIMS compliance

Status: Continued to provide training to our personnel to meet the requirements established in Presidential Directives 5 & 8 for emergency preparedness. Continued compliance efforts as

required by the National Incident Management System Compliance Assessment Tool (NIMSCAST).

Goal: Enhance emergency preparedness by developing a Strategic Distribution plan

Status: The Strategic Distribution plan was developed for city-wide disbursement of medications in cooperation with the McHenry County Department of Health and the Department of Homeland Security in the event of a disaster or major disease outbreak. A full-scale drill was conducted on August 30, 2009 to evaluate all elements of the Strategic Distribution plan.

Goal: Achieve an improved Insurance Service Organization (ISO) evaluation of our ability to provide fire protection service to our community

Status: ISO evaluates municipal fire-protection efforts in communities throughout the United States. A community's investment in fire mitigation is a proven and reliable predictor of future fire losses. Thus, insurance companies use the ISO rating to help establish fair premiums for fire insurance, generally offering lower premiums in communities with better protection.

Following the complete ISO review of the City's water supply, Fire Rescue Department, and dispatching, the ISO rating within the City limits has improved from a rating of 4 to a rating of 3.

FIRE RESCUE DEPARTMENT 2010/2011 OBJECTIVES

Design, construct and implement a dedicated Emergency Operations Center. A key component in emergency management is an Emergency Operations Center that is functional and ready for the moment disaster strikes. The EOC serves as the nerve center to provide strategic direction for rescue and community recovery efforts. The EOC places all stakeholders in one location to enhance communication and coordination. This project would be dependent on grant funding with a 20% match.

Continue a Department-wide focus on safety to reduce preventable injuries or accidents by 20%. The Fire Rescue Department has averaged 13 preventable injuries or accidents annually from 2006-2008. A reduction of 20% in preventable injuries or accidents would demonstrate an initial shift in the safety culture in the Fire Rescue Department.

Continue to work towards gaining National Incident Management System (NIMS) compliance.

Continue to provide training to our personnel in order to meet the requirements established by Homeland Security Presidential Directives (HSPD) 5 & 8 for emergency preparedness. Provide federally required NIMS training to our elected officials. Continue with compliance efforts as required by the National Incident Management System Compliance Assessment Tool (NIMSCAST).

Continued focus on organizational and personnel development. Fire Rescue personnel face new challenges every day as the world around us develops new construction materials, automobiles, chemicals, etc. In order to provide the benchmark in emergency services, our focus must be on continuous development of personnel and practices.

Provide for prompt, efficient and dependable emergency response. With the replacement of engine 340, we will be able to extend the service life of engine 341, which will be a significant cost-savings to the City.

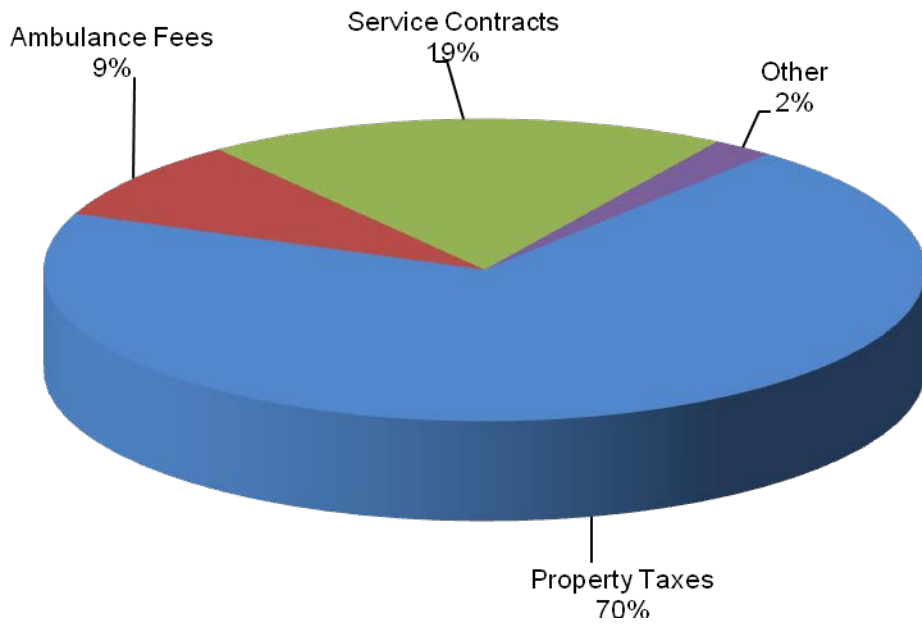
Develop an action plan for fire service accreditation. A key component of our organizational vision is to be a benchmark organization in emergency service. Fire service accreditation is a way to assess and guide achievement of organizational and professional benchmarking.

FIRE RESCUE FUND SUMMARY

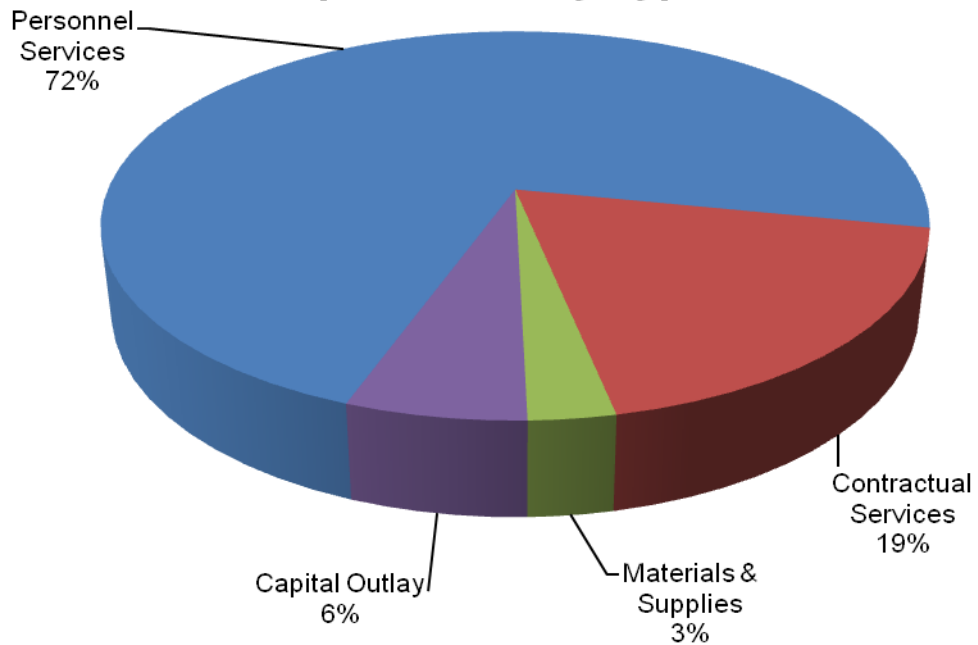
	2007/2008	2008/2009	2009/2010	2009/2010	2010/2011	\$	%
	Actual	Actual	Budget	Estimate	Budget	Change	Change
REVENUES							
Property Taxes	5,087,046	5,568,512	5,830,389	5,830,389	5,813,874	(16,515)	-0.28%
Ambulance Service Fees	535,330	942,142	715,645	715,645	715,645	-	0.00%
Service Contracts	1,447,899	1,495,619	1,520,294	1,520,294	1,596,309	76,015	5.00%
Investment Interest	69,594	25,575	55,000	7,771	64,724	9,724	17.68%
Grants	16,320	17,631	-	12,478	105,000	105,000	100.00%
Miscellaneous	45,939	16,712	17,000	17,000	17,000	-	0.00%
Total Revenues	7,202,128	8,066,191	8,138,328	8,103,577	8,312,551	174,223	2.14%
EXPENDITURES							
Personnel Services	4,887,568	5,895,153	6,643,261	6,602,916	6,893,309	250,048	3.76%
Contractual Services	815,790	1,046,597	1,211,412	1,111,715	1,766,107	554,695	45.79%
Materials & Supplies	248,553	290,777	283,655	273,685	271,819	(11,836)	-4.17%
Capital Outlay	145,376	332,864	20,000	20,000	565,000	545,000	2725.00%
General Expenses	-	-	-	-	-	-	0.00%
Total Expenditures	6,097,287	7,565,391	8,158,328	8,008,316	9,496,235	1,337,907	16.40%
Revenues in Excess of Expenditures	1,104,841	500,800	(20,000)	95,261	(1,183,684)	(989,460)	
OTHER SOURCES (USES)							
Transfer In	150,610	-	-	-	-		
Grant Proceeds							
Transfer Out	-	-	-	-	-		
GASB 45 OPEB funding	(77,968)	(69,096)	-	-	-		
Total Other Sources (Uses)	72,642	(69,096)	-	-	-		
Beginning Balance, May 1	2,610,469	3,787,952	4,219,656	4,219,656	4,314,917		
Ending Balance, April 30	3,787,952	4,219,656	4,199,656	4,314,917	3,131,233		

FIRE RESCUE FUND

Revenues by Source



Expenditures by Type



FIRE RESCUE DEPARTMENT BUDGET

EXPENDITURES	2007/2008	2008/2009	2009/2010	2009/2010	2010/2011	\$	%
	Actual	Actual	Budget	Estimate	Budget	Change	Change
Regular Salaries	3,816,710	4,575,387	5,012,084	5,012,084	5,362,926	350,842	7.00%
Part-Time Wages	155,404	165,799	344,750	325,642	308,014	(36,736)	-10.66%
Overtime	220,319	264,397	347,128	325,891	283,070	(64,058)	-18.45%
Group Insurance	695,135	889,571	939,299	939,299	939,299	-	0.00%
Total Personnel Services	4,887,568	5,895,153	6,643,261	6,602,916	6,893,309	250,048	3.76%
Professional Services	220,253	350,726	387,480	387,480	995,164	607,684	156.83%
Annual Audit	-	3,189	3,940	3,940	5,000	1,060	26.90%
Publishing	395	1,301	575	1,150	1,150	575	100.00%
Postage & Freight	1,119	1,460	3,200	3,165	3,200	-	0.00%
Training	34,425	51,836	48,235	48,192	42,785	(5,450)	-11.30%
Dues & Subscriptions	3,772	4,176	3,652	3,062	3,300	(352)	-9.64%
Insurance & Bonding	420,624	444,821	488,337	417,613	488,337	-	0.00%
Utilities	43,143	70,831	70,481	70,481	59,173	(11,308)	-16.04%
Buildings & Offices	25,658	51,129	53,426	53,676	45,094	(8,332)	-15.60%
Examinations	24,942	28,133	81,086	51,648	54,979	(26,107)	-32.20%
Operating Equipment	29,240	29,299	56,500	56,808	53,525	(2,975)	-5.27%
Office Equipment	870	677	1,800	1,800	1,800	-	0.00%
Radio Equipment	11,549	9,021	11,450	11,450	11,350	(100)	-0.87%
Rent - Buildings & Equip	(200)	-	1,250	1,250	1,250	-	0.00%
Total Contractual Services	815,790	1,046,597	1,211,412	1,111,715	1,766,107	554,695	45.79%
Office Supplies	6,519	6,587	9,350	8,850	10,250	900	9.63%
Cleaning Supplies	5,011	9,572	10,595	10,595	10,595	-	0.00%
Motor Fuel & Lubricant	66,880	63,985	86,300	86,300	86,300	-	0.00%
Computer Equipment	14,738	13,014	10,100	10,100	7,800	(2,300)	-22.77%
Small Tools & Equip	61,505	65,500	59,725	57,940	55,025	(4,700)	-7.87%
Auto Supplies	46,278	40,460	37,800	37,800	41,856	4,056	10.73%
Clothing	47,622	91,659	69,785	62,100	59,993	(9,792)	-14.03%
Total Materials & Supplies	248,553	290,777	283,655	273,685	271,819	(11,836)	-4.17%

FIRE RESCUE DEPARTMENT BUDGET (CONT'D)

EXPENDITURES	2007/2008 Actual	2008/2009 Actual	2009/2010 Budget	2009/2010 Estimate	2010/2011 Budget	\$ Change	% Change
Buildings	20,483	-	-	-	100,000	100,000	100.00%
Automotive Equipment	25,767	21,650	-	-	430,000	430,000	100.00%
Operating Equipment	-	-	20,000	20,000	35,000	15,000	75.00%
Departmental Equipment	99,126	311,214	-	-	-	-	0.00%
Total Capital Outlay	145,376	332,864	20,000	20,000	565,000	545,000	2725.00%
 Total Budget	 6,097,287	 7,565,391	 8,158,328	 8,008,316	 9,496,235	 1,337,907	 16.40%

FIRE RESCUE DEPARTMENT ACCOUNT INFORMATION

- The FY 2010/2011 budget for paid-on-call personnel in the Part-Time Wages account and overtime has been reduced to better reflect the actual number of hours worked.
- Professional services budget reflects a reallocation of SEECOM dispatch services from the Police Department in the General Fund. The reallocation of costs best matches expenses with funding sources.
- A decrease in dollars budgeted for training is largely attributed to a reduction in tuition reimbursement.
- A reduction in utility costs reflects current rates for natural gas used in heating the municipal complex.
- Budget dollars for buildings and offices maintenance have been reduced for FY 2010/2011. Capital purchases, such as the replacement of the chiller at City Hall are budgeted in the Special Projects Division of the General Fund.
- The reduction in dollars budgeted in FY 2010/2011 for examinations are based on bids recently received by the City.
- Budget dollars have been reduced in the Uniforms account for bunker gear that was purchased in the prior year.
- Capital purchases included in the FY 2010/2011 budget are: building modifications to accommodate an Emergency Operations Center (funded with grant proceeds), a new pumper, and funds to reprogram radios from wide to narrow-band frequencies.

City of Crystal Lake
Annual Budget
Fiscal Year 2010/2011

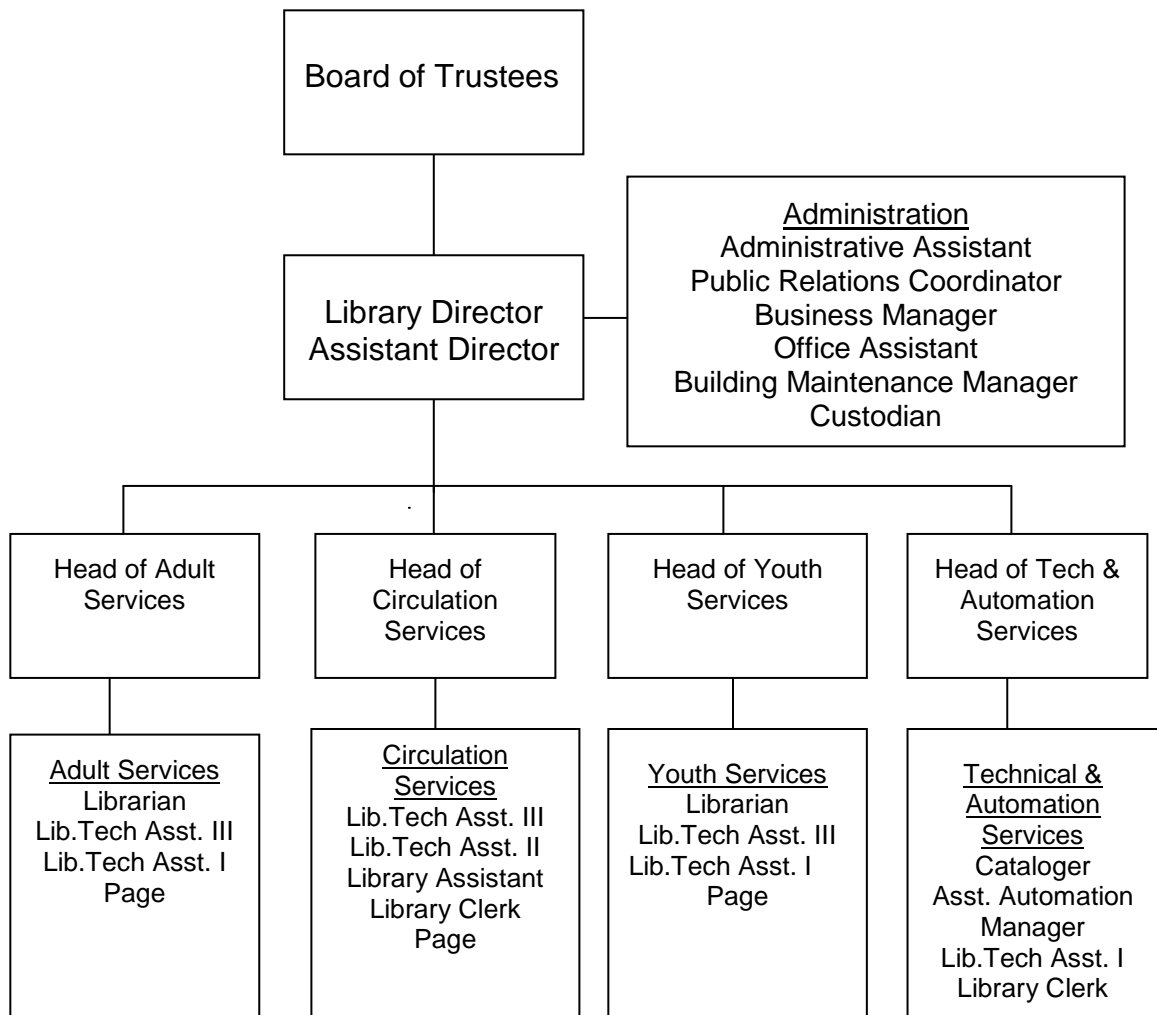


LIBRARY FUNDS

CRYSTAL LAKE PUBLIC LIBRARY STATEMENT OF ACTIVITIES

The annual operating budget for the Library is provided through the Library Fund and is provided for informational purposes only.

CRYSTAL LAKE PUBLIC LIBRARY ORGANIZATIONAL CHART



CRYSTAL LAKE PUBLIC LIBRARY FUNDS SUMMARY

	2007/2008 Actual	2008/2009 Actual	2009/2010 Budget	2009/2010 Estimate	2010/2011 Budget	\$ Change	% Change
Revenues & Transfers In							
Library Operations Fund	3,867,698	4,030,124	4,418,581	4,121,717	4,181,893	(236,688)	-5.36%
Library Construction & Repair Fund	17,022	18,395	26,600	16,950	24,540	(2,060)	-7.74%
Ames Trust Fund	13,314	9,388	0	0	0	0	0.00%
Gift & Memorial Fund	38,349	6,626	27,000	10,750	32,000	5,000	18.52%
Working Cash Fund	2,189	773	2,000	200	0	(2,000)	-100.00%
General Reserve Fund	0	0	168,833	168,833	0	(168,833)	-100.00%
Special Reserve Fund	61,435	25,225	175,942	175,942	0	(175,942)	-100.00%
Per Capita Fund	48,171	0	50,000	88,568	45,000	(5,000)	-10.00%
	3,938,572	4,090,531	4,868,956	4,582,960	4,283,433	(585,523)	-12.03%
Expenditures & Transfers Out							
Library Operations Fund	3,773,412	3,563,955	4,962,749	4,716,492	4,306,893	(655,856)	-13.22%
Library Construction & Repair Fund	26,168	11,662	26,600	16,950	39,540	12,940	48.65%
Ames Trust Fund	1,566	15,887	8,900	8,900	8,000	(900)	-10.11%
Gift & Memorial Fund	79,218	59,007	27,000	18,374	29,200	2,200	8.15%
Working Cash Fund	2,774	2,189	2,000	773	200	(1,800)	-90.00%
General Reserve Fund	0	0	0	0	0	0	0.00%
Special Reserve Fund	0	0	100,000	0	100,000	0	0.00%
Per Capita Fund	45,237	33,265	48,171	88,568	86,000	37,829	78.53%
	3,883,137	3,685,966	5,175,420	4,850,057	4,569,833	(605,587)	-11.70%

CRYSTAL LAKE PUBLIC LIBRARY OPERATING BUDGET

	2007/2008	2008/2009	2009/2010	2009/2010	2010/2011	\$	%
	Actual	Actual	Budget	Estimate	Budget	Change	Change
REVENUES							
Property Tax	3,552,304	3,795,242	4,174,531	3,975,744	3,992,193	(182,338)	-4.37%
Grants	2,000	34,978	53,000	0	28,000	(25,000)	-47.17%
Library Fees	59,067	56,663	63,050	51,000	55,000	(8,050)	-12.77%
Copy Fees	9,513	10,811	15,000	12,000	15,000	0	0.00%
Meeting Room Fees	505	469	0	0	0	0	0.00%
Library Fines	77,230	83,725	90,000	81,000	85,000	(5,000)	-5.56%
Investment Income	124,305	43,188	20,000	200	5,000	(15,000)	-75.00%
Used Book Sale	1,828	1,368	0	0	0	0	0.00%
Miscellaneous	38,174	1,491	1,000	1,000	1,500	500	50.00%
Total Revenues	3,864,924	4,027,934	4,416,581	4,120,944	4,181,693	(234,888)	-5.32%
EXPENDITURES							
Regular Salaries	1,849,436	1,963,639	2,250,000	2,225,890	2,390,800	140,800	6.26%
Group Insurance	250,196	235,806	375,000	325,876	386,965	11,965	3.19%
FICA & IMRF	0	0	0	0	0	0	100.00%
Total Personnel Services	2,099,632	2,199,445	2,625,000	2,551,766	2,777,765	152,765	5.82%
Legal/Professional Services	19,333	37,532	25,050	30,837	34,000	8,950	35.73%
Community Relations	2,201	2,551	7,500	3,375	5,000	(2,500)	-33.33%
Publishing	6,949	2,867	15,000	11,550	13,000	(2,000)	-13.33%
Postage & Freight	30,766	35,157	40,000	37,200	40,000	0	0.00%
Continuing Education	17,498	15,123	43,000	30,500	33,000	(10,000)	-23.26%
Dues & Subscriptions	4,889	5,656	8,000	7,000	7,500	(500)	-6.25%
Insurance & Bonding	27,403	28,128	41,000	29,471	33,800	(7,200)	-17.56%
Utilities	45,804	60,428	70,000	60,840	66,000	(4,000)	-5.71%
Buildings & Offices Maintenance	167,568	110,836	173,719	175,022	185,000	11,281	6.49%
Operating Equipment Maintenance	69,296	117,573	110,000	82,970	100,000	(10,000)	-9.09%
Rental - Buildings & Equipment	30,599	29,968	35,000	31,860	35,000	0	0.00%
Stationary & Printing	17,576	26,246	40,000	32,000	34,000	(6,000)	-15.00%
Contingency	0	0	195,799	125,560	126,021	(69,778)	-35.64%
Total Contractual Services	439,882	472,064	804,068	658,185	712,321	(91,747)	-11.41%
Office & Library Supplies	36,519	39,597	50,000	44,000	48,000	(2,000)	-4.00%
Cleaning & Building Supplies	6,095	6,196	10,000	7,500	8,500	(1,500)	-15.00%
Landscape Materials	0	733	3,500	900	1,200	(2,300)	-65.71%
Small Tools & Equipment	2,248	5,318	9,000	4,460	8,500	(500)	-5.56%
Library Materials						0	
Books	183,329	193,728	275,000	226,205	235,607	(39,393)	-14.32%
AV Materials	112,483	119,376	175,000	156,455	165,000	(10,000)	-5.71%
Electronic Resources	71,037	97,217	150,000	141,735	150,000	0	0.00%
Periodicals	15,226	18,397	22,000	20,200	22,000	0	0.00%
Standing Orders	76,055	52,763	77,000	72,300	77,000	0	0.00%
Programs	12,713	25,664	53,000	39,700	46,000	(7,000)	-13.21%
Total Materials & Supplies	515,704	558,990	824,500	713,455	761,807	(62,693)	-7.60%

CRYSTAL LAKE PUBLIC LIBRARY OPERATING BUDGET (CONT'D)

	2007/2008 Actual	2008/2009 Actual	2009/2010 Budget	2009/2010 Estimate	2010/2011 Budget	\$ Change	% Change
Buildings	239,865	0	17,406	25,000	0	(17,406)	-100.00%
Operating Equipment	532	33,785	72,000	41,139	55,000	(17,000)	-23.61%
Departmental Equipment	0	0	0	0	0	0	0.00%
Total Capital Outlay	240,397	33,785	89,406	66,139	55,000	(34,406)	-38.48%
Debt Service - Principal	375,000	250,000	250,000	375,000	0	(250,000)	-100.00%
Debt Service - Interest	42,139	24,672	25,000	7,172	0	(25,000)	-100.00%
Total Debt Service	417,139	274,672	275,000	382,172	0	(275,000)	-100.00%
Total Expenditures	3,712,755	3,538,955	4,617,974	4,371,717	4,306,893	(311,081)	-6.74%
Revenues in Excess of Expenditures	152,170	488,979	(201,393)	(250,773)	(125,200)		
Other Sources/Uses							
Transfer In	2,774	2,189	2,000	773	200		
Loan Proceeds	0	0	0		0		
Transfer Out	(60,657)	(25,000)	(344,775)	(344,775)	0		
Total Other Sources & Uses	(57,884)	(22,811)	(342,775)	(344,002)	200		
Beginning Balance, May 1	1,692,555	1,786,841	2,253,010	2,253,010	1,658,235		
Ending Balance, April 30	1,786,841	2,253,010	1,708,842	1,658,235	1,533,235		

CRYSTAL LAKE PUBLIC LIBRARY CONSTRUCTION & REPAIR BUDGET

	2007/2008	2008/2009	2009/2010	2009/2010	2010/2011	\$	%
	Actual	Actual	Budget	Estimate	Budget	Change	Change
REVENUES							
Rental Income	0	14,880	18,600	14,950	17,940	(660)	-3.55%
Investment Income	4,860	1,586	0	0	0	0	0.00%
Capital Facility Fees	12,162	1,929	8,000	2,000	6,600	(1,400)	-17.50%
Miscellaneous	0	0	0	0	0	0	0.00%
Total Revenues	17,022	18,395	26,600	16,950	24,540	(2,060)	-7.74%
EXPENDITURES							
Property Taxes	5,769	5,968	7,000	6,208	7,000	0	0.00%
Professional Services	0	0	0	0	0	0	0.00%
Buildings & Offices Maintenance	20,399	5,693	3,000	3,500	4,000	1,000	33.33%
Contingency	0	0	16,600	7,242	28,540	11,940	71.93%
Total Contractual Services	26,168	11,662	26,600	16,950	39,540	12,940	48.65%
Total Expenditures	26,168	11,662	26,600	16,950	39,540	12,940	48.65%
Revenues in Excess of Expenditures	(9,146)	6,733	0	0	(15,000)		
Other Sources/Uses							
Transfer In	0	0	0	0	0		
Loan Proceeds	0	0	0	0	0		
Transfer Out	0	0	0	0	0		
Total Other Sources & Uses	0	0	0	0	0		
Beginning Balance, May 1	119,637	110,491	117,224	117,224	117,224		
Ending Balance, April 30	110,491	117,224	117,224	117,224	102,224		

CRYSTAL LAKE PUBLIC LIBRARY AMES TRUST BUDGET

	2007/2008 Actual	2008/2009 Actual	2009/2010 Budget	2009/2010 Estimate	2010/2011 Budget	\$ Change	% Change
REVENUES							
Donations	0	0	0	0	0	0	0.00%
Investment Income	13,314	9,388	0	0	0	0	0.00%
Miscellaneous	0	0	0	0	0	0	0.00%
Total Revenues	13,314	9,388	0	0	0	0	0.00%
EXPENDITURES							
Postage & Freight	0	0	100	0	0	(100)	100.00%
Contingency	0	0	0	0	0	0	0.00%
Total Contractual Services	0	0	100	0	0	(100)	100.00%
Office & Library Supplies	0	0	0	0	0	0	0.00%
Cleaning Supplies	0	0	0	0	0	0	0.00%
Landscape Materials	0	0	0	0	0	0	0.00%
Small Tools & Equipment	0	0	0	0	0	0	0.00%
Library Materials			0	0	0	0	0.00%
AV Materials	1,566	15,887	8,800	2,000	4,000	(4,800)	-54.55%
Electronic Resources	0	0	0	6,900	4,000	4,000	100.00%
Stationery & Printing	0	0	0	0	0	0	0.00%
Total Materials & Supplies	1,566	15,887	8,800	8,900	8,000	(800)	-9.09%
Total Expenditures	1,566	15,887	8,900	8,900	8,000	(900)	-10.11%
Revenues in Excess of Expenditures	11,748	(6,499)	(8,900)	(8,900)	(8,000)		
Other Sources/Uses							
Transfer In	0	0	0	0	0		
Loan Proceeds	0	0	0	0	0		
Transfer Out	0	0	0	0	0		
Total Other Sources & Uses	0	0	0	0	0		
Beginning Balance, May 1	359,624	371,372	364,873	364,873	355,973		
Ending Balance, April 30	371,372	364,873	355,973	355,973	347,973		

CRYSTAL LAKE PUBLIC LIBRARY GIFT & MEMORIAL BUDGET

	2007/2008	2008/2009	2009/2010	2009/2010	2010/2011	\$	%
	Actual	Actual	Budget	Estimate	Budget	Change	Change
REVENUES							
Donations	35,878	6,392	27,000	10,750	32,000	5,000	18.52%
Investment Income	2,471	234	0	0	0	0	0.00%
Miscellaneous	0	0	0	0	0	0	0.00%
Total Revenues	38,349	6,626	27,000	10,750	32,000	5,000	18.52%
EXPENDITURES							
Community Relations	0	49,938	1,000	2,580	0	(1,000)	100.00%
Postage & Freight	165	32	100	100	100	0	0.00%
Publishing	0	0	0	1,500	1,500	1,500	0.00%
Buildings & Offices Maint.	0	0	10,000	0	15,000	5,000	100.00%
Contingency	0	0	3,300	0	0	(3,300)	-100.00%
Total Contractual Services	165	49,971	14,400	4,180	16,600	2,200	15.28%
Landscape Materials	0	184	0	0	0	0	100.00%
Small Tools & Equipment	169	0	0	0	0	0	0.00%
Library Materials							
Books	1,530	1,314	2,500	2,325	2,500	0	0.00%
AV Materials	1,134	1,686	2,500	2,325	2,500	0	0.00%
Programming	12,173	753	4,000	5,625	5,000	1,000	25.00%
Crystal Lake Foundation Events	2,515	1,606	3,000	1,750	2,000	(1,000)	-33.33%
Assisted Family Card	330	283	500	619	500	0	0.00%
Stationery & Printing	14	11	100	50	100	0	0.00%
Total Materials & Supplies	17,867	5,837	12,600	12,694	12,600	0	0.00%
Buildings	61,186	0	0	0	0	0	0.00%
Operating Equipment	0	3,200	0	1,500	0	0	0.00%
Departmental Equipment	0	0	0	0	0	0	0.00%
Total Capital Outlay	61,186	3,200	0	1,500	0	0	0.00%
Total Expenditures	79,218	59,007	27,000	18,374	29,200	2,200	8.15%
Revenues in Excess of Expenditures	(40,869)	(52,381)	0	(7,624)	2,800		
Other Sources/Uses							
Transfer In	0	0	0	0	0		
Transfer Out	0	0	0	0	0		
Total Other Sources & Uses	0	0	0	0	0		
Beginning Balance, May 1	101,716	60,847	8,466	8,466	842		
Ending Balance, April 30	60,847	8,466	8,466	842	3,642		

CRYSTAL LAKE PUBLIC LIBRARY WORKING CASH BUDGET

	2007/2008 Actual	2008/2009 Actual	2009/2010 Budget	2009/2010 Estimate	2010/2011 Budget	\$ Change	% Change
REVENUES							
Investment Income	2,189	773	2,000	200	0	(2,000)	-100.00%
Miscellaneous Income	0		0	0	0	0	0.00%
Total Revenues	2,189	773	2,000	200	0	(2,000)	100.00%
Revenues in Excess of Expenditures	2,189	773	2,000	200	0		
Other Sources/Uses							
Transfer In	0	0	0	0	0		
Loan Proceeds	0	0	0	0	0		
Transfer Out	(2,774)	(2,189)	(2,000)	(773)	(200)		
Total Other Sources & Uses	(2,774)	(2,189)	(2,000)	(773)	(200)		
Beginning Balance, May 1	52,773	52,189	50,773	50,773	50,200		
Ending Balance, April 30	52,189	50,773	50,773	50,200	50,000		

CRYSTAL LAKE PUBLIC LIBRARY PER CAPITA FUND BUDGET

	2007/2008	2008/2009	2009/2010	2009/2010	2010/2011	\$	%
	Actual	Actual	Budget	Estimate	Budget	Change	Change
REVENUES							
Grants	48,171	0	50,000	88,568	45,000	(5,000)	-10.00%
Total Revenues	48,171	0	50,000	88,568	45,000	(5,000)	-10.00%
EXPENDITURES							
Legal/Professional Services	0	14,906	15,000	22,226	16,400	1,400	9.33%
Continuing Education	0	6,200	6,200	12,400	16,000	9,800	158.06%
Contingency	0	0	0	0	0	0	0.00%
Total Contractual Services	0	8,107	21,200	34,626	32,400	11,200	52.83%
Library Materials	13,223	0	0	0	0	0	0.00%
Programming	1,923	0	0	0	0	0	0.00%
Crystal Lake Foundation Events	0	0	0	0	0	0	0.00%
Assisted Family Card	0	0	0	0	0	0	0.00%
Stationery & Printing	0	4,790	3,000	6,000	4,000	1,000	33.33%
Total Materials & Supplies	15,146	4,790	3,000	6,000	4,000	1,000	33.33%
Buildings	0	0	0	0	0	0	0.00%
Operating Equipment	30,091	20,368	23,971	47,942	49,600	25,629	106.92%
Departmental Equipment	0	0	0	0	0	0	0.00%
Total Capital Outlay	30,091	20,368	23,971	47,942	49,600	25,629	106.92%
Total Expenditures	45,237	33,265	48,171	88,568	86,000	37,829	78.53%
Revenues in Excess of Expenditures	2,934	(33,265)	1,829	0	(41,000)		
Other Sources/Uses							
Transfer In	0	0	0	0	0		
Transfer Out	0	0	0	0	0		
Total Other Sources & Uses	0	0	0	0	0		
Beginning Balance, May 1	30,331	33,265	0	0	0		
Ending Balance, April 30	33,265	0	1,829	0	(41,000)		

* The above reflects a liability due at fiscal year-end. This liability will be offset by additional Capita Grant proceeds.

CRYSTAL LAKE PUBLIC LIBRARY SPECIAL RESERVE BUDGET

	2007/2008 Actual	2008/2009 Actual	2009/2010 Budget	2009/2010 Estimate	2010/2011 Budget	\$ Change	% Change
REVENUES							
Investment Income	778	225	0	0	0	0	0.00%
Capital Facility Fees	0	0	0	0	0	0	0.00%
Total Revenues	778	225	0	0	0	0	0.00%
EXPENDITURES							
Contingency	0	0	100,000	0	100,000	0	0.00%
Total Contractual Services	0	0	100,000	0	100,000	0	0.00%
Total Expenditures	0	0	100,000	0	100,000	0	0.00%
Revenues in Excess of Expenditures	778	225	(100,000)	0	(100,000)		
Other Sources/Uses							
Transfer In	60,657	25,000	175,942	175,942	0		
Transfer Out	0	0	0	0	0		
Total Other Sources & Uses	60,657	25,000	175,942	175,942	0		
Beginning Balance, May 1	18,261	79,696	104,921	104,921	280,863		
Ending Balance, April 30	79,696	104,921	180,863	280,863	180,863		

CRYSTAL LAKE PUBLIC LIBRARY GENERAL RESERVE BUDGET

	2007/2008	2008/2009	2009/2010	2009/2010	2010/2011	\$	%
	Actual	Actual	Budget	Estimate	Budget	Change	Change
REVENUES							
Investment Income	0	0	0	0	0	0	0.00%
Total Revenues	0	0	0	0	0	0	0.00%
EXPENDITURES							
Contingency	0	0	0	0	0	0	0.00%
Total Contractual Services	0	0	0	0	0	0	0.00%
Total Expenditures	0	0	0	0	0	0	0.00%
Revenues in Excess of Expenditures	0	0	0	0	0		
Other Sources/Uses							
Transfer In	0	0	168,833	168,833	0		
Transfer Out	0	0	0	0	0		
Total Other Sources & Uses	0	0	168,833	168,833	0		
Beginning Balance, May 1	0	0	0	0	168,833		
Ending Balance, April 30	0	0	168,833	168,833	168,833		

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**MOTOR FUEL TAX
FUND**

MFT FUND STATEMENT OF ACTIVITIES

The Motor Fuel Tax (MFT) Fund accounts for funds apportioned to the City by the State of Illinois for its highway maintenance responsibilities. The State of Illinois collects a flat tax on every gallon of fuel purchased. The State distributes these funds to municipalities, road districts, and counties. The State allocates MFT funds to municipalities based on population. Municipalities can use the MFT funds for road maintenance and improvement projects within specific guidelines established by the State.

MFT FUND 2009/2010 ACCOMPLISHMENTS

Goal: Oversee the construction of the Erick Street Improvement. Federal grants and City MFT funds will fund this project.

Status: Construction began on April 28, 2009. Construction was substantially completed on November 23, 2009. The low bid was 20 percent less than the engineer's estimate of cost.

Goal: Oversee the construction of the East Crystal Lake Avenue Improvement from Erick Street to Pingree Road. Federal grants and City MFT funds will fund this project.

Status: Construction began on East Crystal Lake Avenue Segment 2 on March 30, 2009. The project was substantially complete on September 22, 2009. The City held a preconstruction public meeting to address any concerns of the residents in the area. The low bid was 25 percent less than the engineer's estimate of cost.

Goal: Coordinate McHenry County Division of Transportation and their consultant to finalize Route 176 and Walkup Avenue Phase II design, acquire right-of-way, and set a letting schedule. Member initiative funds and Motor Fuel Tax funds will fund the City's share of the project.

Status: On October 23, 2009, the City received notice from IDOT stating that they have advanced funding for land acquisition for this project. This should allow the County to begin the land acquisition for the project.

Goal: Continue the Phase II Engineering of East Crystal Lake Avenue Segment 1 from Main Street to Erick Street and have it ready for construction as soon as stage 1 of the UPRR Yard Relocation project is complete.

Status: The project has been delayed pending the resolution of the UPRR Yard Relocation land acquisition issue.

Goal: Select a Phase II Engineering consultant and initiate the Phase II Engineering for the South Main Street improvement.

Status: The County approved the City's preferred configuration for the Virginia Road and Main Street/Pyott Road intersection on September 3, 2009. Division Staff presented the project to the McHenry County Transportation Committee on November 4, 2009. The Division hosted an open house for the project on November 12, 2009. The Division submitted the Draft Project Development Report to IDOT in December. The City retained a Phase II Engineering consultant.

Goal: Contingent on IDOT completing the Phase I Engineering, the City will initiate Phase II Engineering for the Briarwood and Route 176 intersection improvement.

Status: IDOT granted design approval for Phase I at the beginning of 2010. City staff has vigorously worked with the State to keep the project moving forward. The City retained a Phase II Engineering consultant.

Goal: The City will select a qualified engineering consultant and begin the Phase II Engineering for the Pingree Road Segment 3 improvement.

Status: The City hosted an open house for the project on October 27, 2009. The City submitted the Draft Project Development Report to IDOT in January 2010.

Goal: The City will begin construction on the Virginia Street Corridor Improvements.

Status: The Engineering Division worked with the Planning and Economic Development Department to address challenges relating to IDOT's review comments. The Engineering Division also worked on the overhead utility reroute.

Goal: The City will select a qualified consultant to finish the design of the other three legs of the Crystal Lake Avenue and Main Street intersection.

Status: The project has been delayed pending the resolution of the UPRR Yard Relocation land acquisition issue.

Goal: The City will coordinate with Metra and its consultant on the Phase II Engineering for the Pingree Road Segment 2 from south of Congress Parkway to the railroad tracks. The City will acquire the necessary ROW to construct the project.

Status: The Division met with IDOT on November 2, 2009 to revise the original Project Development Report. The Division proposed eliminating the railroad crossing from the scope of improvement, which will not have an effect on the capacity of the improvement. IDOT has approved this change. This change will reduce the cost of the overall project by about \$1.5 million. The Division started property acquisition in January 2010, after IDOT approved the plats and legals.

Additional Accomplishments

The City completed upgrading 16 intersections with LED signal heads and uninterrupted power supply (UPS) battery backups. There were several complex requirements from IDOT that the City had to meet to complete the upgrade. IDOT funded 52 percent of the improvement.

The Division secured \$262,105 in ARRA funds to upgrade three traffic signals on Route 14. The project will upgrade the signals to LED and add uninterrupted power supply (UPS) battery backup to three intersections. The upgrade was let on November 6, 2009, and bids came in 34 percent below estimate.

MFT FUND 2010/2011 OBJECTIVES

Virginia Street Corridor: Construct the roadway improvement component of the Virginia Street Corridor Improvements.

Walkup Avenue and Route 176: Coordinate with the McHenry County Division of Transportation and their consultant to finalize the Route 176 and Walkup Avenue Phase II design, acquire right-of-way, and set a letting schedule. Member initiative funds and Motor Fuel Tax funds will fund the City's share of the project.

East Crystal Lake Avenue Segment 1: Complete Phase II Engineering. Acquire needed right-of-way and easements for the project and set a letting schedule.

Crystal Lake Avenue and Main Street: Retain a consultant to design the improvement once the Stage 1 UPRR Railroad Improvement is complete.

South Main Street: Complete Phase II Engineering of the widening of South Main Street. Acquire the needed right-of-way for the project, and set a letting schedule.

Briarwood Road and Route 176: Continue Phase II Engineering. Work with IDOT on right-of-way acquisition. Set a letting schedule.

Pingree Road Segment 2: Complete Phase II Engineering and receive approval from IDOT. Complete right-of-way acquisition. Select a consultant for Phase III Engineering and set a letting schedule.

Pingree Road Segment 3: Complete Phase II Engineering and receive approval from IDOT. Set a letting schedule.

Route 14 Traffic Signal Upgrades: Complete the construction of the traffic signal upgrades for three intersections on Route 14. The upgrades include replacing old equipment, converting the signal heads to LED, and adding uninterrupted power supply (UPS) battery backups. The three intersections that will be upgraded are Route 14 and Dole Avenue, Route 14 and McHenry Avenue, and Route 14 and Keith Avenue/Devonshire Lane.

MFT FUND BUDGET

	2007/2008	2008/2009	2009/2010	2009/2010	2010/2011	\$	%
	Actual	Actual	Budget	Estimated	Budget	Change	Change
REVENUES							
Allotments	1,150,479	1,077,203	1,046,424	1,040,000	1,020,570	(25,854)	-2.5%
Grants	-	45	144,805	144,805	-	(144,805)	-100.0%
Interest	422,126	268,347	186,297	35,000	50,000	(136,297)	-73.2%
Miscellaneous	-	13,894	-	-	-	-	0.0%
Total Revenues	1,572,605	1,359,488	1,377,526	1,219,805	1,070,570	(306,956)	-22.3%
EXPENDITURES							
Professional	254,659	527,374	1,493,482	728,659	1,387,526	(105,956)	-7.1%
Reimbursed Expenses	-	-	-	-	-	-	0.0%
Traffic Signals	64,067	92,060	238,000	100,000	360,000	122,000	51.3%
Total Contractual Services	318,726	619,434	1,731,482	828,659	1,747,526	16,044	0.9%
Salt	307,547	734,666	602,706	439,826	430,500	(172,206)	-28.6%
Total Materials & Supplies	307,547	734,666	602,706	439,826	430,500	(172,206)	-28.6%
Land	-	72,190	711,500	250,000	1,176,200	464,700	65.3%
Streets	337,518	51,979	1,806,112	981,970	1,038,960	(767,152)	-42.5%
Total Capital Outlay	337,518	124,168	2,517,612	1,231,970	2,215,160	(302,452)	-12.0%
Total Expenditures	963,791	1,478,268	4,851,800	2,500,455	4,393,186	(458,614)	-9.5%
Revenues in Excess of Expenditures	608,814	(118,780)	(3,474,274)	(1,280,650)	(3,322,616)		
OTHER SOURCES (USES)							
Transfer In	-	-	-	-	-		
Transfer Out	-	-	(1,500,000)	-	(1,500,000)		
Total Other Sources (Uses)	-	-	(1,500,000)	-	(1,500,000)		
Change in Fund Balance	608,814	(118,780)	(4,974,274)	(1,280,650)	(4,822,616)		
Beginning Balance, May 1	9,161,683	9,770,497	9,651,717	9,651,717	8,371,067		
Ending Balance, April 30	9,770,497	9,651,717	4,677,443	8,371,067	3,548,451		

MFT FUND ACCOUNT INFORMATION

- In the FY 2010/2011 Budget are funds for the engineering and construction of several major roads. Many of these are ongoing from the prior year: Walkup Avenue and Route 176, Pingree Road Segment 2, Pingree Road Segment 3, South Main Street, Briarwood and Route 176, Crystal Lake Avenue and Main Street and East Crystal Lake Avenue. This year's budget request also includes UPS and LED upgrades to traffic signals.
- Prices for road salt have declined to earlier levels. As such, the FY 2010/2011 budget for road salt has been reduced. The City will continue its efforts to control amounts of salt used by continuing to upgrade vehicles with computerized spreader controls and by seeking super-mix-like alternatives.
- Budgeted in FY 2010/2011 is a transfer to the Virginia Street Corridor Construction Fund.

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**ROAD/VEHICLE LICENSE
FUND**

ROAD/VEHICLE LICENSE FUND STATEMENT OF ACTIVITIES

The Road/Vehicle License Fund provides street system and related capital improvement funding for the City. This fund contains revenue generated and expenditures related to the annual City vehicle sticker sales. Road tax levy funds rebated to the City by each of the four townships that encompass a portion of the City's corporate limits are also included in the Road/Vehicle License Fund.

ROAD/VEHICLE LICENSE FUND 2009/2010 ACCOMPLISHMENTS

The City bid out and conducted the annual street resurfacing program. The City resurfaced 22 streets at a cost of \$871,000.20

The City participated in the Northwest Municipal Conference thermoplastic joint purchase, and conducted the annual thermoplastic program.

The City surveyed and conducted a replacement program for areas three and four in the sidewalk replacement program.

The City worked with the UPRR to complete the reconstruction of the rail crossing. The project was completed in May. The project required that South Main Street be closed for only three days, which is drastically reduced from the UPRR's normal 10-day closure requirement.

The City power washed the downtown sidewalks twice: once in the spring and once in the fall.

ROAD/VEHICLE LICENSE FUND 2010/2011 OBJECTIVES

Annual Resurfacing Program: Conduct the annual street resurfacing program.

Annual Pavement Marking Program: Conduct the annual thermoplastic restriping program.

Annual Sidewalk Repair Program: Continue the City-wide sidewalk inspection and repair program. The City will look at expanding the program beyond potential tripping hazards to address sections that hold water and do not drain, severely spalled sections, and missing sections.

Curb and Gutter Replacement Program: The City will allocate funds previously used for sidewalk repair and replacement to replace damaged curbs and gutters.

Dole Avenue Bike Lanes: Install an on-street bike lane on Dole Avenue between Lake Shore Drive near Main Beach and Woodstock Street near the Historic Downtown. This project will not require geometric changes, and can be completed by changing the striping pattern on the street and adding signage.

ROAD/VEHICLE LICENSE FUND BUDGET

	2007/2008 Actual	2008/2009 Actual	2009/2010 Budget	2009/2010 Estimated	2010/2011 Budget	\$ Change	% Change
REVENUES							
Property Tax	404,028	414,836	421,586	421,586	420,000	(1,586)	-0.38%
Replacement Tax-Township	-	-	9,300	-	-	(9,300)	-100.00%
Motor Vehicle License	220,544	248,958	212,000	230,000	230,000	18,000	8.49%
Annual increase \$2.50/year	-	-	-	-	-	-	0.00%
Interest	127,273	61,915	82,112	1,500	28,820	(53,292)	-64.90%
Reimbursed Expenses	26,483	(908)	50,000	-	12,500	(37,500)	-75.00%
Total Revenues	778,328	724,802	774,998	653,086	691,320	(83,678)	-10.80%
EXPENDITURES							
Professional	81,409	42,348	126,200	127,200	107,345	(18,855)	-14.94%
Postage & Freight	6,539	8,538	17,550	17,550	17,550	-	0.00%
Sidewalks	63,339	119,115	150,000	127,647	137,000	(13,000)	-8.67%
Total Contractual Services	151,287	170,001	293,750	272,397	261,895	(31,855)	-10.84%
Stationery & Printing	2,225	3,422	8,470	2,650	2,650	(5,820)	-68.71%
Total Materials & Supplies	2,225	3,422	8,470	2,650	2,650	(5,820)	-68.71%
Public Works Improvements	1,552,207	1,043,894	1,150,600	903,559	1,254,419	103,819	9.02%
Land	-	-	-	-	-	-	0.00%
Streets	-	-	-	-	-	-	0.00%
Total Capital Outlay	1,552,207	1,043,894	1,150,600	903,559	1,254,419	103,819	9.02%
Bond Indebtedness - Principal	62,500	-	-	-	-	-	0.00%
Bond Indebtedness - Interest	3,063	-	-	-	-	-	0.00%
Total General Expenses	65,563	-	-	-	-	-	0.00%
Total Expenditures	1,771,282	1,217,317	1,452,820	1,178,606	1,518,964	66,144	4.55%
Revenues in Excess of Expenditures	(992,954)	(492,515)	(677,822)	(525,520)	(827,644)		
OTHER SOURCES (USES)							
Transfer In	-	456,469	53,000	53,000	-	(53,000)	-100.00%
Transfer Out	-	-	-	-	-	-	0.00%
Total Other Sources (Uses)	-	456,469	53,000	53,000	-	(53,000)	100.00%
Beginning Balance, May 1	3,422,863	2,429,909	2,393,863	2,393,863	1,921,343		
Ending Balance, April 30	2,429,909	2,393,863	1,769,041	1,921,343	1,093,699		

ROAD/VEHICLE LICENSE FUND ACCOUNT INFORMATION

- Proposed in this budget are funds to provide for the City's annual city-wide road resurfacing program, annual pavement marking program, sidewalk repairs and curb replacement. Funds are proposed for a Dole Avenue Bike Lane.
- Stationery and printing costs have been reduced. Vehicle sticker application forms are included in the contract price of the City's vendor, budgeted in the Professional Services account.

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THREE OAKS RECREATION AREA
OPERATING FUND

THREE OAKS RECREATION AREA OPERATING FUND STATEMENT OF ACTIVITIES

The construction of the Three Oaks Recreation Area (formerly known as Vulcan Lakes) began in Fiscal Year 2009/2010. The operations of this area will begin in late summer/early fall of 2010. Included in this budget are funds to provide training to life guards, attendants and the site supervisor.

Included in this budget are all the startup costs, as well as costs for storage and winterizing of all equipment. The concessions stand will be operated by a yet-to-be determined third party vendor. Capital equipment purchases will be made from 2009 bond proceeds.

THREE OAKS RECREATION AREA 2009/2010 ACCOMPLISHMENTS

- The construction activities were successfully bid and the City received pricing significantly below pre-construction estimates.
- The various trades were effectively supervised to ensure that the City received a quality construction project within the allocated budget.

THREE OAKS RECREATION AREA 2010/2011 OBJECTIVES

- Provide the community with a first-class recreational amenity for swimming, fishing, hiking and picnicking.
- Train new staff to provide patrons with exceptional customer service.
- Train new staff to provide patrons with a safe and enjoyable recreation environment.

THREE OAKS RECREATION AREA BUDGET

	2007/2008 Actual	2008/2009 Actual	2009/2010 Budget	2009/2010 Estimate	2010/2011 Budget	\$ Change	% Change
REVENUES							
Parking Fees	-	-	-	-	10,000	10,000	100.00%
Admission Fees	-	-	-	-	2,360	2,360	100.00%
Interest Income	-	-	-	-	250	250	100.00%
Rental Income	-	-	-	-	10,000	10,000	100.00%
Miscellaneous Income	-	-	-	-	100	100	100.00%
Total Revenues	-	-	-	-	22,710	22,710	100.00%
EXPENDITURES							
Part-time Salaries	-	-	2,660	-	157,761	155,101	5830.86%
Total Personnel Services	-	-	2,660	-	157,761	155,101	5830.86%
Professional Services	-	-	6,075	-	3,460	(2,615)	-43.05%
Publishing	-	-	21,975	-	7,000	(14,975)	-68.15%
Postage & Freight	-	-	200	-	200	-	0.00%
Training	-	-	2,000	-	4,000	2,000	100.00%
Insurance & Bonding	-	-	3,318	-	3,318	-	0.00%
Utilities	-	-	9,737	-	21,820	12,083	124.09%
Physicals	-	-	-	-	5,780	5,780	100.00%
Plant Maintenance Services	-	-	-	-	60,355	60,355	100.00%
Total Contractual Services	-	-	43,305	-	105,933	62,628	144.62%
Office Supplies	-	-	-	-	600	600	100.00%
Cleaning Supplies	-	-	-	-	2,500	2,500	100.00%
Comp. Hardware & Software	-	-	-	-	775	775	100.00%
Small Tools & Equipment	-	-	111,200	-	500	(110,700)	-99.55%
Clothing	-	-	1,000	-	18,900	17,900	1790.00%
Operating Supplies	-	-	-	-	8,500	8,500	100.00%
Total Materials & Supplies	-	-	112,200	-	31,775	(80,425)	-71.68%
Total Expenditures	-	-	158,165	-	295,469	137,304	86.81%
Revenues in Excess of Expenditures	-	-	(158,165)	-	(272,759)		
OTHER SOURCES (USES)							
Transfer In	-	-	158,165	-	272,759		
Transfer Out	-	-	-	-	-		
Total Other Sources (Uses)	-	-	158,165	-	272,759		
Beginning Balance, May 1	-	-	-	-	-		
Ending Balance, April 30	-	-	-	-	-		

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IMRF FUND

IMRF FUND STATEMENT OF ACTIVITIES

Employee Social Security pension requirements are accommodated through the Illinois Municipal Retirement Fund (IMRF). The IMRF is regulated by the Illinois Municipal Retirement Fund Agency established under State law.

IMRF FUND BUDGET

	2007/2008 Actual	2008/2009 Actual	2009/2010 Budget	2009/2010 Estimate	2010/2011 Budget	\$ Change	% Change
REVENUES							
Property Tax	1,821,144	1,911,877	1,912,823	1,912,823	2,039,071	126,248	6.6%
Replacement Tax	-	-	19,000	-	-	(19,000)	-100.0%
Investment Interest	47,498	17,749	18,303	2,400	2,500	(15,803)	-86.3%
Total Revenues	1,868,642	1,929,626	1,950,126	1,915,223	2,041,571	91,445	4.7%
EXPENDITURES							
City Portion Social Security	602,823	648,060	688,434	688,434	697,170	8,736	1.3%
City Portion IMRF	802,269	844,937	1,048,782	1,048,782	1,039,011	(9,771)	-0.9%
City Portion Medicare	140,983	151,563	276,528	276,528	305,390	28,862	10.4%
Total Personnel Services	1,546,075	1,644,560	2,013,744	2,013,744	2,041,571	27,827	1.4%
Total Expenditures	1,546,075	1,644,560	2,013,744	2,013,744	2,041,571	27,827	1.4%
Revenues in Excess of Expenditures	322,567	285,067	(63,618)	(98,521)	-		
Beginning Balance, May 1	422,487	745,054	1,030,121	1,030,121	931,600		
Ending Balance, April 30	745,054	1,030,121	966,503	931,600	931,600		

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**POLICE PENSION
FUND**

POLICE PENSION FUND STATEMENT OF ACTIVITIES

The Police Pension Fund was created, as required by State Statute, to provide retirement and disability benefits for sworn City of Crystal Lake police officers and their dependents. The tax levy passed in December 2009 and is intended to fund the 2010/2011 budget.

POLICE PENSION FUND BUDGET

	2007/2008	2008/2009	2009/2010	2009/2010	2010/2011	\$	%
	Actual	Actual	Budget	Estimate	Budget	Change	Change
REVENUES							
Employee Contributions	404,840	454,450	438,000	426,833	430,000	(8,000)	-1.8%
Employer Contributions	1,111,640	1,187,907	1,252,867	1,252,867	1,388,111	135,244	10.8%
Investment Income	1,026,721	(2,948,642)	487,091	480,000	600,000	112,909	23.2%
Total Revenues	2,543,201	(1,306,286)	2,177,958	2,159,700	2,418,111	240,153	11.0%
EXPENDITURES							
Pension Payments	1,230,880	1,221,753	1,206,160	1,206,160	1,380,000	173,840	14.4%
Total Personnel Services	1,230,880	1,221,753	1,206,160	1,206,160	1,380,000	173,840	14.4%
Professional	83,498	75,761	92,905	92,905	95,000	2,095	2.3%
Legal	2,838	2,020	3,000	3,000	5,000	2,000	66.7%
Training	98	-	250	250	1,000	750	300.0%
Dues & Subscriptions	1,250	750	1,200	1,200	2,000	800	66.7%
Insurance & Bonding	-	-	5,400	-	-	(5,400)	-100.0%
State Filing Fees	3,638	4,074	3,500	3,500	5,000	1,500	42.9%
Miscellaneous	793	169	-	-	-	-	0.0%
Total Contractual Services	92,115	82,774	106,255	100,855	108,000	1,745	1.6%
Total Expenditures	1,322,995	1,304,527	1,312,415	1,307,015	1,488,000	175,585	13.4%
Excess Revenues over Expenditures	1,220,206	(2,610,813)	865,543	852,685	930,111		
Beginning Balance, May 1	19,858,950	21,079,156	18,468,343	18,468,343	19,321,028		
Ending Balance, April 30	21,079,156	18,468,343	19,333,886	19,321,028	20,251,139		

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**FIREFIGHTERS PENSION
FUND**

FIREFIGHTERS PENSION FUND STATEMENT OF ACTIVITIES

The Firefighters Pension Fund was created, as required by State Statute, to provide retirement and disability benefits for City of Crystal Lake firefighters/paramedics and their dependents. The tax levy passed in December 2009 and is intended to fund the 2010/2011 budget.

FIREFIGHTERS PENSION FUND BUDGET

	2007/2008 Actual	2008/2009 Actual	2009/2010 Budget	2009/2010 Estimate	2010/2011 Budget	\$ Change	% Change
REVENUES							
Employee Contributions	337,702	407,744	365,479	350,000	375,000	9,521	2.6%
Employer Contributions	817,496	904,951	1,004,134	1,004,134	1,130,876	126,742	12.6%
Investment Income	773,242	(1,388,174)	311,059	305,000	400,000	88,941	28.6%
Total Revenues	1,928,440	(75,478)	1,680,672	1,659,134	1,905,876	225,204	13.4%
EXPENDITURES							
Pension Payments	367,870	476,986	491,460	491,460	528,000	36,540	7.4%
Total Personnel Services	367,870	476,986	491,460	491,460	528,000	36,540	7.4%
Professional	42,692	35,195	37,874	37,874	48,194	10,320	27.2%
Legal	4,333	2,275	3,000	3,000	5,000	2,000	66.7%
Training	98	650	2,000	2,000	2,000	-	0.0%
State Filing Fees	1,968	2,237	1,500	1,500	3,000	1,500	100.0%
Total Contractual Services	49,091	40,358	44,374	44,374	58,194	13,820	31.1%
Total Expenditures	416,961	517,344	535,834	535,834	586,194	50,360	9.4%
Excess Revenues over Expenditures	1,511,479	(592,822)	1,144,838	1,123,300	1,319,682		
Beginning Balance, May 1	11,206,602	12,718,081	12,125,259	12,125,259	13,248,559		
Ending Balance, April 30	12,718,081	12,125,259	13,270,097	13,248,559	14,568,241		

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**CROSSING GUARD
FUND**

CROSSING GUARD FUND STATEMENT OF ACTIVITIES

The Crossing Guard Fund provides the budgetary accounts necessary for the operation of the Crossing Guard Program. This program is administered by the Police Department for certain high-priority locations where crossing guards are warranted.

CROSSING GUARD FUND BUDGET

	2007/2008	2008/2009	2009/2010	2009/2010	2010/2011	\$	%
	Actual	Actual	Budget	Estimate	Budget	Change	Change
REVENUES							
Property Tax	44,825	46,531	47,665	47,665	47,675	10	0.0%
Investment Interest	942	321	955	100	100	(855)	-89.5%
Reimbursed Expenses	21,655	18,084	16,500	16,500	16,500	-	0.0%
Total Revenues	67,422	64,935	65,120	64,265	64,275	(845)	-1.3%
EXPENDITURES							
Part-time Salaries	55,097	54,744	56,769	56,769	56,769	-	0.0%
Total Personnel Services	55,097	54,744	56,769	56,769	56,769	-	0.0%
Small Tools & Equipment	-	-	-	100	694	694	100.0%
Clothing	-	376	-	200	980	980	100.0%
Total Materials & Supplies	-	376	-	300	1,674	1,674	100.0%
Total Expenditures	55,097	55,120	56,769	57,069	58,443	1,674	2.9%
Revenues in Excess of Expenditures	12,325	9,816	8,351	7,196	5,832		
Beginning Balance, May 1	12,678	25,003	34,819	34,819	42,015		
Ending Balance, April 30	25,003	34,819	43,170	42,015	47,847		

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FOREIGN FIRE INSURANCE FUND

FOREIGN FIRE INSURANCE FUND STATEMENT OF ACTIVITIES

The Foreign Fire Insurance Fund provides the budgetary accounts necessary to account for the proceeds of foreign fire insurance tax and for expenses authorized by the Board of Foreign Fire Insurance. These funds are received once a year from the State of Illinois. The funds are spent at the direction of the Foreign Fire Insurance Board per State Statute.

FOREIGN FIRE INSURANCE FUND BUDGET

	2007/2008	2008/2009	2009/2010	2009/2010	2010/2011	\$	%
	Actual	Actual	Budget	Estimate	Budget	Change	Change
REVENUES							
Foreign Fire Insurance Tax	56,491	48,755	48,755	64,284	64,284	15,529	31.85%
Interest Earnings	1,289	469	1,400	341	300	(1,100)	-78.57%
Total Revenues	57,780	49,223	50,155	64,625	64,584	14,429	28.77%
EXPENDITURES							
Stipends	-	1,075	1,500	1,500	1,500	-	0.00%
Total Personnel Services	-	1,075	1,500	1,500	1,500	-	0.00%
Legal	-	99	500	500	500	-	0.00%
Training	-	775	1,200	1,200	1,200	-	0.00%
Insurance & Bonding	-	-	100	100	100	-	0.00%
Radio Equipment Services	-	9,000	5,000	5,000	5,000	-	0.00%
Total Contractual Services	-	9,874	6,800	6,800	6,800	-	0.00%
Computer Hardware & Software	30,906	301	250	250	100	(150)	-60.00%
Small Tools & Equipment	-	48,705	49,643	49,643	54,684	5,041	10.15%
Operating Supplies	-	-	1,800	1,800	1,500	(300)	-16.67%
Total Materials & Supplies	30,906	49,006	51,693	51,693	56,284	4,591	8.88%
Total Expenditures	30,906	59,955	59,993	59,993	64,584	4,591	7.65%
Revenues in Excess of Expenditures	26,874	(10,732)	(9,838)	4,632	(0)		
Beginning Balance, May 1	45,922	72,796	62,064	62,064	66,696		
Ending Balance, April 30	72,796	62,064	52,226	66,696	66,696		

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INSURANCE FUND

INSURANCE FUND STATEMENT OF ACTIVITIES

The Insurance Fund is used to account for resources that are restricted for purposes of Other Post Employment Benefits (OPEB). This Insurance Fund was created in response to the Government Accounting Standards Board (GASB), Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. GASB is an independent organization that establishes and improves standards of accounting and financial reporting for state and local governments.

	2007/2008 Actual	2008/2009 Actual	2009/2010 Budget	2009/2010 Estimate	2010/2011 Budget	\$ Change	% Change
REVENUES							
Investment Interest	960	2,488	-	4,649	4,696	4,696	100.00%
Reimbursed Expenses	-	-	-	-	-	-	0.00%
Total Revenues	960	2,488	-	4,649	4,696	4,696	100.00%
EXPENDITURES							
Group Health Insurance	-	-	-	-	-	-	0.00%
Total Personnel Services	-	-	-	-	-	-	0.00%
Contractual Services							
Insurance & Bonding	-	-	-	-	-	-	0.00%
Total Contractual Services	-	-	-	-	-	-	0.00%
Total Expenditures	-	-	-	-	-	-	0.00%
Revenues in Excess of Expenditures	960	2,488	-	4,649	4,696		
OTHER SOURCES (USES)							
Transfer In	178,476	282,981	-	-	-		
Transfer Out	-	-	-	-	-		
Total Other Sources (Uses)	178,476	282,981	-	-	-		
Beginning Balance, May 1	-	179,436	464,905	464,905	469,554		
Ending Balance, April 30	179,436	464,905	464,905	469,554	474,250		

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DEBT SERVICE FUNDS

DEBT SERVICE FUNDS STATEMENT OF ACTIVITIES

Debt Service Funds consists of separate programs to fund the bond and interest obligations for various capital projects. During the fiscal year, payment of principal and interest amounts is due and payable on outstanding bond issues that provided funds for the construction of the various capital improvement projects. The budgetary accounts do not represent a general obligation for funding by the City as a whole. Rather, these projects represent certain specific improvements financed through, and with, payment obligations deriving from the parties that benefit from the improvements. These budgetary accounts include projects as follows:

	2007/2008	2008/2009	2009/2010	2009/2010	2010/2011	\$	%
	Actual	Actual	Budget	Estimate	Budget	Change	Change
Revenues & Transfers In							
North Shore SA 149	119,413	98,207	-	-	-	-	0.00%
SEECOM	290,158	289,458	283,608	283,608	287,758	4,150	1.46%
Crystal Heights SSA 43	165,773	121,143	133,110	131,210	132,824	(286)	-0.21%
Tracy Trail SSA 44	(29,562)	219,329	78,975	78,975	76,925	(2,050)	-2.60%
Bryn Mawr SSA 45	157,246	384,664	385,388	385,388	455,648	70,260	18.23%
Ryland SSA 46	10,399	1,511	157,750	157,750	153,348	(4,402)	-2.79%
Vulcan Lakes TIF	0	0	1,283,888	41,300	989,781	(294,107)	-22.91%
Main Street TIF	0	0	641,944	0	0	(641,944)	-100.00%
Virginia St TIF	0	0	320,972	0	0	(320,972)	-100.00%
Senior Center	0	0	240,729	0	0	(240,729)	-100.00%
Total Revenues & Transfers In	713,426	1,114,311	3,526,364	1,078,231	2,096,284	(1,430,080)	-40.55%
Expenditures & Transfers Out							
North Shore SA 149	197,827	196,688	-	-	-	-	0.00%
SEECOM	290,158	289,458	283,608	283,608	287,758	4,150	1.46%
Crystal Heights SSA 43	136,664	138,666	130,524	130,524	132,824	2,300	1.76%
Tracy Trail SSA 44	69,110	81,025	78,975	78,975	76,925	(2,050)	-2.60%
Bryn Mawr SSA 45	305,908	385,908	385,388	385,388	455,648	70,260	18.23%
Ryland SSA 46	141,753	143,750	150,750	150,750	153,348	2,598	1.72%
Vulcan Lakes TIF	0	0	1,283,888	0	1,031,081	(252,807)	-19.69%
Main Street TIF	0	0	641,944	0	0	(641,944)	-100.00%
Virginia St TIF	0	0	320,972	0	0	(320,972)	-100.00%
Senior Center	0	0	240,729	0	0	(240,729)	-100.00%
Total Expenditures & Transfers Out	1,141,420	1,235,494	3,516,778	1,029,245	2,137,584	(1,379,194)	-39.22%

SEECOM PROJECT DEBT SERVICE BUDGET

This project provided for the establishment of the Southeast Emergency Communications Center, which serves the Crystal Lake, Algonquin, and Cary areas. The member communities will share the related debt service proportionally. This bond is amortized over a 15-year period.

	2007/2008	2008/2009	2009/2010	2009/2010	2010/2011	\$	%
	Actual	Actual	Budget	Estimate	Budget	Change	Change
REVENUES							
Reimbursements	290,158	289,458	283,608	283,608	287,758	4,150	1.46%
Total Revenues	290,158	289,458	283,608	283,608	287,758	4,150	1.46%
EXPENDITURES							
Bond Indebtedness - Principal	190,000	195,000	195,000	195,000	205,000	10,000	5.13%
Bond Indebtedness - Interest	100,158	94,458	88,608	88,608	82,758	(5,850)	-6.60%
Total General Expenses	290,158	289,458	283,608	283,608	287,758	4,150	1.46%
Total Expenditures	290,158	289,458	283,608	283,608	287,758	4,150	1.46%
Revenues in Excess of Expenditures	-	-	-	-	-		
OTHER SOURCES (USES)							
Transfer In	-	-	-	-	-		
Transfer Out	-	-	-	-	-		
Total Other Sources (Uses)	-	-	-	-	-		
Beginning Balance, May 1	-	-	-	-	-		
Ending Balance, April 30	-	-	-	-	-		

CRYSTAL HEIGHTS WATER & SEWER PROJECT DEBT SERVICE BUDGET

The Crystal Heights Water and Sewer Project will provide the installation of water main and sanitary sewer lines for approximately 40 Crystal Heights residents. This project was constructed during the 2005 construction season and the related debt service is supported by payments required under the participation agreements and backed by a special service area. This bond is amortized over a 15-year period.

	2007/2008 Actual	2008/2009 Actual	2009/2010 Budget	2009/2010 Estimate	2010/2011 Budget	% Change	% Change
REVENUES							
Investment Income	24,905	6,867	2,110	210	-	(2,110)	-100.00%
Reimbursements	140,868	114,276	131,000	131,000	132,824	1,824	1.39%
Total Revenues	165,773	121,143	133,110	131,210	132,824	(286)	-0.21%
EXPENDITURES							
Bond Indebtedness - Principal	85,000	90,000	90,000	90,000	95,000	5,000	5.56%
Bond Indebtedness - Interest	51,664	48,666	40,524	40,524	37,824	(2,700)	-6.66%
Total General Expenses	136,664	138,666	130,524	130,524	132,824	2,300	1.76%
Total Expenditures	136,664	138,666	130,524	130,524	132,824	2,300	1.76%
Revenues in Excess of Expenditures	29,109	(17,523)	2,586	686	0		
OTHER SOURCES (USES)							
Transfer In	-	-	-	-	-		
Transfer Out	-	-	-	-	-		
Total Other Sources (Uses)	-	-	-	-	-		
Beginning Balance, May 1	41,533	70,642	53,119	53,119	53,805		
Ending Balance, April 30	70,642	53,119	55,705	53,805	53,805		

TRACY TRAIL PROJECT DEBT SERVICE BUDGET

This project provided for roadway improvements along Tracy Trail and is being paid for by Special Service Area #44. This bond is amortized over a 15-year period.

	2007/2008 Actual	2008/2009 Actual	2009/2010 Budget	2009/2010 Estimate	2010/2011 Budget	\$ Change	% Change
REVENUES							
Property Taxes	-	24,545	78,975	78,975	76,925	(2,050)	-2.60%
Investment Income	(29,562)	(1,093)	-	-	-	-	0.00%
Miscellaneous	-	195,877	-	-	-	-	0.00%
Total Revenues	(29,562)	219,329	78,975	78,975	76,925	(2,050)	-2.60%
EXPENDITURES							
Bond Indebtedness - Principal	50,000	50,000	50,000	50,000	50,000	-	0.00%
Bond Indebtedness - Interest	19,110	31,025	28,975	28,975	26,925	(2,050)	-7.08%
Total General Expenses	69,110	81,025	78,975	78,975	76,925	(2,050)	-2.60%
Total Expenditures	69,110	81,025	78,975	78,975	76,925		
Excess Revenues over Expenditures	(98,672)	138,304	-	-	-		
Beginning Balance, May 1	-	(98,672)	39,632	39,632	39,632		
Ending Balance, April 30	(98,672)	39,632	39,632	39,632	39,632		

BRYN MAWR WATER & SEWER PROJECT DEBT SERVICE BUDGET

This project provided for the installation of water main and sanitary sewer lines near Route 14 and Route 176, and is being paid for by Special Service Area #45. This bond is amortized over a 20-year period.

	2007/2008	2008/2009	2009/2010	2009/2010	2010/2011	\$	%
	Actual	Actual	Budget	Estimate	Budget	Change	Change
REVENUES							
Property Taxes	151,454	382,908	385,388	385,388	455,648	70,260	18.23%
Investment Income	5,792	1,756	-	-	-	-	0.00%
Total Revenues	157,246	384,664	385,388	385,388	455,648	70,260	18.23%
EXPENDITURES							
Bond Indebtedness - Principal	-	80,000	85,000	85,000	160,000	75,000	88.24%
Bond Indebtedness - Interest	305,908	305,908	300,388	300,388	295,648	(4,740)	-1.58%
Total General Expenses	305,908	385,908	385,388	385,388	455,648	70,260	18.23%
Total Expenditures	305,908	385,908	385,388	385,388	455,648		
Excess Revenues over Expenditures	(148,662)	(1,244)	-	-	-		
Beginning Balance, May 1	162,769	14,107	12,863	12,863	12,863		
Ending Balance, April 30	14,107	12,863	12,863	12,863	12,863		

RYLAND WATER & SEWER PROJECT DEBT SERVICE BUDGET

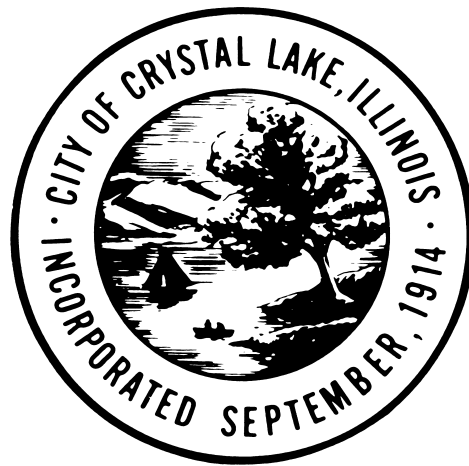
This project provided for the installation of water main and sanitary sewer lines within the Ryland Subdivision near Route 14 and Route 176, and is being paid for by Special Service Area #46. This bond is amortized over a 30-year period.

	2007/2008	2008/2009	2009/2010	2009/2010	2010/2011	\$	%
	Actual	Actual	Budget	Estimate	Budget	Change	Change
REVENUES							
Property Taxes	-	-	157,750	157,750	153,348	(4,402)	-2.79%
Investment Income	10,399	1,511	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
Total Revenues	10,399	1,511	157,750	157,750	153,348	(4,402)	-2.79%
EXPENDITURES							
Bond Indebtedness - Principal	-	-	7,000	7,000	10,000	3,000	42.86%
Bond Indebtedness - Interest	141,753	143,750	143,750	143,750	143,348	(402)	-0.28%
Total General Expenses	141,753	143,750	150,750	150,750	153,348	2,598	1.72%
Total Expenditures	141,753	143,750	150,750	150,750	153,348	2,598	1.72%
Excess Revenues over Expenditures	(131,354)	(142,239)	7,000	7,000	-		
Beginning Balance, May 1	271,200	139,846	(2,393)	(2,393)	4,607		
Ending Balance, April 30	139,846	(2,393)	4,607	4,607	4,607		

THREE OAKS RECREATION AREA (FORMERLY VULCAN LAKES) DEBT SERVICE FUND

	2007/2008	2008/2009	2009/2010	2009/2010	2010/2011	%	%
	Actual	Actual	Budget	Estimate	Budget	Change	Change
REVENUES							
Incremental Property Tax	-	-	41,000	41,300	41,300	300	0.73%
Investment Income	-	-	-	-	-	-	0.00%
Reimbursements	-	-	-	-	-	-	0.00%
Total Revenues	-	-	41,000	41,300	41,300	300	0.73%
EXPENDITURES							
Bond Indebtedness - Principal	-	-	-	-	502,079	502,079	100.00%
Bond Indebtedness - Interest	-	-	1,283,888	-	529,002	(754,886)	-58.80%
Total General Expenses	-	-	1,283,888	-	1,031,081	(252,807)	-19.69%
Total Expenditures	-	-	1,283,888	-	1,031,081	(252,807)	-19.69%
Revenues in Excess of Expenditures	-	-	(1,242,888)	41,300	(989,781)		
OTHER SOURCES (USES)							
Transfer In	-	-	1,242,888	-	948,481		
Transfer Out	-	-	-	-	-		
Total Other Sources (Uses)	-	-	1,242,888	-	948,481		
Beginning Balance, May 1	-	-	-	-	41,300		
Ending Balance, April 30	-	-	-	41,300	(0)		

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CAPITAL CONSTRUCTION FUNDS

CAPITAL CONSTRUCTION FUNDS STATEMENT OF ACTIVITIES

In order to provide the proper accounting procedures, and also to comply with State Statutes, various Capital Construction Funds were established. Budgetary and accounting mechanisms are provided for the Capital Construction Funds in order to account for revenues primarily available from bond sales that provide funding for respective projects. The debt retirement of the bond issues is provided from separate revenue sources, which may include special assessments, special service areas, or participation agreements. Only those areas benefiting from the improvement projects provide the special additional property taxes within a special service area and, thus, these arrangements do not represent a cost to the City residents in general.

CAPITAL CONSTRUCTION FUNDS BUDGET SUMMARY

	2007/2008	2008/2009	2009/2010	2009/2010	2010/2011	\$	%
	Actual	Actual	Budget	Estimate	Budget	Change	Change
Revenues & Transfers In							
Downtown Redevelopment TIF	814,020	847,500	-	-	-	-	0.00%
Bryn Mawr SSA 45	-	4,310	-	-	-	-	0.00%
Main Street TIF	48,296	45,008	8,000,000	56,631	15,000	(7,985,000)	-99.81%
Virginia Street TIF	167,042	132,043	4,000,000	155,232	5,786,861	1,786,861	44.67%
Vulcan/Three Oaks TIF	17,398	1,297,313	16,000,000	15,235,000	-	(16,000,000)	-100.00%
Senior Center Project	-	-	3,000,000	-	-	(3,000,000)	100.00%
Total Revenues & Transfers In	1,046,756	2,326,175	31,000,000	15,446,863	5,801,861	(25,198,139)	-81.28%
Expenditures & Transfers Out							
Downtown Redevelopment TIF	391,235	3,595,750	-	-	-	-	0.00%
Bryn Mawr SSA 45	-	300,000	-	-	-	-	0.00%
Main Street TIF	10,874	17,040	8,000,000	65,642	-	(8,000,000)	-100.00%
Virginia Street TIF	183,084	58,281	4,000,000	4,531	5,995,281	1,995,281	49.88%
Vulcan/Three Oaks TIF	1,831,423	1,148,206	16,000,000	14,511,554	418,330	(15,581,670)	-97.39%
Senior Center Project	-	-	3,000,000	-	-	(3,000,000)	-100.00%
Total Expenditures & Transfers Out	2,416,616	5,119,277	31,000,000	14,581,727	6,413,611	(24,586,389)	-79.31%

MAIN STREET TIF PROJECT BUDGET SUMMARY

Funds are budgeted for the initial planning and engineering design services for the Main Street TIF. The TIF program includes improvements to Main Street and Crystal Lake Avenue and the relocation of the railroad.

	2007/2008 Actual	2008/2009 Actual	2009/2010 Budget	2009/2010 Estimate	2010/2011 Budget	\$ Change	% Change
REVENUES							
Property Taxes (Incremental)	29,767	44,276	-	56,631	15,000	15,000	100.00%
Investment Income	18,529	732	-	-	-	-	0.00%
Total Revenues	48,296	45,008	-	56,631	15,000	15,000	100.00%
EXPENDITURES							
Professional	10,874	14,750	-	-	-	-	0.00%
Total Contractual Services	10,874	14,750	-	-	-	-	0.00%
Public Works Improvements	-	2,290	8,000,000	65,642	-	(8,000,000)	-100.00%
Total Capital Outlay	-	2,290	8,000,000	65,642	-	(8,000,000)	-100.00%
Total Expenditures	10,874	17,040	8,000,000	65,642	-	(8,000,000)	-100.00%
Revenues in Excess of Expenditures	37,422	27,969	(8,000,000)	(9,011)	15,000		
OTHER SOURCES (USES)							
Transfer In	-	-	-	-	-		
Bond Proceeds	-	-	8,000,000	-	-		
Transfer Out	-	-	-	-	-		
Total Other Sources (Uses)	-	-	8,000,000	-	-		
Beginning Balance, May 1	-	37,422	65,391	65,391	56,380		
Ending Balance, April 30	37,422	65,391	65,391	56,380	71,380		

VIRGINIA STREET TIF PROJECT BUDGET SUMMARY

Funds are budgeted for the initial planning and engineering design services. The Virginia Street Corridor TIF program is intended to spur a comprehensive revitalization of this area and will include streetscape improvements/beautification and redevelopment of key identified sites within the corridor.

	2007/2008 Actual	2008/2009 Actual	2009/2010 Budget	2009/2010 Estimate	2010/2011 Budget	\$ Change	% Change
REVENUES							
Property Taxes (Incremental)	98,782	131,460	-	155,232	150,000	150,000	100.00%
Grants	-	-	-	-	1,375,000	1,375,000	100.00%
Investment Income	68,260	583	-	-	-	-	0.00%
Total Revenues	167,042	132,043	-	155,232	1,525,000	1,525,000	100.00%
EXPENDITURES							
Professional	183,084	58,281	-	-	-	-	0.00%
Total Contractual Services	183,084	58,281	-	-	-	-	0.00%
Public Works Improvements	-	-	4,000,000	4,531	5,995,281	1,995,281	49.88%
Total Capital Outlay	-	-	4,000,000	4,531	5,995,281	1,995,281	49.88%
Total Expenditures	183,084	58,281	4,000,000	4,531	5,995,281	1,995,281	49.88%
Revenues in Excess of Expenditures	(16,042)	73,762	(4,000,000)	150,701	(4,470,281)		
OTHER SOURCES (USES)							
Transfer In	-	-	-	-	2,261,861		
Bond Proceeds	-	-	4,000,000	-	2,000,000		
Transfer Out	-	-	-	-	-		
Total Other Sources (Uses)	-	-	4,000,000	-	4,261,861		
Beginning Balance, May 1	-	(16,042)	57,720	57,720	208,420		
Beginning Balance, April 30	(16,042)	57,720	57,720	208,420	0		

THREE OAKS RECREATION AREA CONSTRUCTION BUDGET SUMMARY

Funds are budgeted for the initial planning and engineering design services. The Three Oaks Recreation Area is intended to spur a comprehensive development of this area and will include residential, retail, and recreational facilities.

	2007/2008	2008/2009	2009/2010	2009/2010	2010/2011	\$	%
	Actual	Actual	Budget	Estimate	Budget	Change	Change
REVENUES							
Property Taxes (Incremental)	17,393	41,058	-	-	-	-	0.00%
Investment Income	5	(195)	-	-	-	-	0.00%
Total Revenues	17,398	40,864	-	-	-	-	0.00%
EXPENDITURES							
Professional	31,423	1,148,193	-	204,320	-	-	0.00%
Total Contractual Services	31,423	1,148,193	-	204,320	-	-	0.00%
Public Works Improvements	-	13	16,000,000	14,307,234	-	(16,000,000)	-100.00%
Land	1,800,000	-	-	-	-	-	0.00%
Operating Equipment	-	-	-	-	418,330	418,330	100.00%
Total Capital Outlay	1,800,000	13	16,000,000	14,307,234	418,330	(15,581,670)	-100.00%
Total Expenditures	1,831,423	1,148,206	16,000,000	14,511,554	418,330	(15,581,670)	100.00%
Revenues in Excess of Expenditures	(1,814,025)	(1,107,343)	(16,000,000)	(14,511,554)	(418,330)		
OTHER SOURCES (USES)							
Transfer In	-	1,256,449	-	-	-		
Bond Proceeds	-	-	16,000,000	15,235,000	-		
Transfer Out	-	-	-	-	-		
Total Other Sources (Uses)	-	1,256,449	16,000,000	15,235,000	-		
Beginning Balance, May 1	-	(1,814,025)	(1,664,918)	(1,664,918)	(941,472)		
Ending Balance, April 30	(1,814,025)	(1,664,918)	(1,664,918)	(941,472)	(1,359,802)		

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BUDGET APPROVAL



The City of Crystal Lake

RESOLUTION

BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF CRYSTAL LAKE as follows:

SECTION 1: WHEREAS, the City of Crystal Lake has adopted the statutory procedure of utilizing a budget officer, which procedure requires that an annual budget be adopted by the corporate authorities before the beginning of the fiscal year to which it pertains, and further authorizes the budget officer to obtain such additional information from boards of the municipality as the officer determines may be useful for purposes of compiling a municipal budget, and which further provides that the budget shall contain actual or estimated revenues and expenditures for the fiscal year for which the budget is prepared, all to be itemized in a manner which is in conformity with a chart of accounts, and further, which budget shall show specific funds from which each anticipated expenditure shall be made; and

SECTION 2: WHEREAS, the annual budget for the City of Crystal Lake for the fiscal year May 1, 2010 through April 30, 2011 is hereby approved and adopted.

SECTION 3: That the City Clerk is directed to file a copy of the annual budget with the McHenry County Clerk.

DATED this 20th day of April, 2010.

CITY OF CRYSTAL LAKE, an Illinois Municipal Corporation

BY: _____

Aaron T. Shepley, Mayor

ATTEST: _____

Nick Kachiroubas, City Clerk

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GLOSSARY OF TERMS

GLOSSARY OF TERMS

ACCOUNTING SYSTEM: The total set of records and procedures that are used to record, classify, and report information on the financial status and operations of an entity.

ACCRUAL BASIS OF ACCOUNTING: The method of accounting under which transactions and events are recognized when they occur, regardless of when cash is received or paid.

ACTIVITY: A cost center for recording charges for services delivered or functions performed. Each activity has an assigned manager who is responsible for planning and conducting the various approved objectives or workload.

ADJUDICATION: Administrative Court conducted by the City for compliance issues and no criminal violation of local ordinance violations.

AMORTIZATION: (1) The portion of the cost of a limited-life or tangible asset charged as an expense during a particular period. (2) The reduction of a debt by regular payments of principal and interest sufficient to retire the debt by maturity.

APPROPRIATION: An authorization made by the legislative body of a government, which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

ASSESSED VALUATION: A valuation set upon real estate or other property by a government as a basis for levying taxes.

ASSESSMENT: (1) The process of making the official valuation of property for taxation. 2) The valuation placed upon property as a result of this process.

ASSETS: Property owned by a government, which has a monetary value.

BALANCED BUDGET: A plan (Budget) setting forth the current proposed expenditures for a given period and the proposed revenues being equal.

BOND: A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date(s)) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt.

BUDGET: A plan setting forth the financial operations, embodying an estimate of proposed expenditures for a given period and the proposed means of financing them with available resources.

BUDGET DOCUMENT: The official written statement prepared by the Finance Department staff, which presents the proposed budget to the legislative body.

BUDGET MESSAGE: A general discussion of the proposed budget presented in writing as part of or supplement to the budget document. The budget message explains principal budget issues against the

background of financial experience in recent years and presents recommendations made by the chief executive and designated budget officer.

CAPITAL ASSETS: Assets of significant value and having a useful life of several years.

CAPITAL IMPROVEMENTS BUDGET: A plan of proposed capital expenditures and the means of financing them. The capital budget is usually enacted as part of the complete annual budget, which includes capital outlays. The capital budget normally is based on a capital improvement plan (CIP).

CRYSTAL LAKE FIRE PROTECTION DISTRICT: The City of Crystal Lake Fire Rescue Department services the unincorporated area of Crystal Lake with EMS and Fire Protection Services.

DELINQUENT TAXES: Taxes, which remain unpaid on and after the date on which a penalty for non-payment is attached.

DIVISION: An organizational unit within a department for purposes of administration and cost accounting.

EMS: Emergency Medical Services

ENTERPRISE FUND: A fund established to account for operations financed and operated in a manner similar to private business enterprises. In this case, the governing body intends that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

EXPENDITURES: The payment of cash or the transfer of property or services for the purpose of acquiring an asset, service or settling a loss. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, intergovernmental grants, entitlement and shared revenues.

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

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

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

FUND: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

FUND BALANCE: The excess of a fund's assets over its liabilities, generally called a reserve. A negative fund balance is sometimes called a deficit.

GENERAL FUND: The fund used to account for all financial resources, except those required to be

accounted for in another fund.

GENERAL OBLIGATION BONDS: When a government pledges its full faith and credit for the repayment of the bonds it issues, then those bonds are general obligation (GO) bonds. Sometimes the term is also used to refer to bonds, which are to be repaid from taxes and other general revenues.

GENERAL OBLIGATION REVENUE BONDS: Intended to be paid first from the revenues of the enterprise fund. They are backed by the full faith, credit and taxing power of the City.

GENERALLY ACCEPTED ACCOUNTING PRINCIPALS (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompasses the conventions, rules and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the GASB.

G.I.S.: Geographic Information System

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB): The authoritative accounting and financial reporting standard-setting body for government entities.

GOVERNMENTAL FUNDS: Funds used to account for the acquisition, use and balance of expendable financial resources and the related current liabilities-(except those accounted for in proprietary funds and fiduciary funds). Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

GRANT: A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for a specified purpose.

INFRASTRUCTURE: The basic facilities, equipment, services and installations needed for the growth and functioning of a community. Includes roads, bridges, curbs and gutters, streets, sidewalks, drainage systems and lighting systems.

INTERGOVERNMENTAL REVENUES: Revenues from other governments in the form of grants, entities, shared revenues or payments in lieu of taxes.

INTERNAL SERVICE FUND: A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost reimbursement basis.

LEGAL DEBT LIMIT: The maximum amount of outstanding gross or net debt legally permitted.

LEGAL DEBT MARGIN: The legal debt limit less outstanding debt subject to limitation.

LEGISLATIVE: Having the power to create laws.

LEVY: (1) (Verb) To impose taxes, special assessments or service charges for the support of government activities. (2) (Noun) The total amount of taxes, special assessments or service charges imposed by a government.

MARKET VALUE: An assessor's estimate of what property would be worth on the open market if sold. The market value is set each year before taxes are payable.

MODIFIED ACCRUAL BASIS: The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash except for material and/or available revenues which should be accrued to reflect properly the taxes levied and revenue earned.

MOTOR FUEL TAX: Intergovernmental revenue from the State to be used for maintenance and construction of the municipal street system. The money comes from the State gasoline tax and fees from motor vehicle registration.

MATURITIES: The dates on which the principal or stated value of investments or debt obligations mature and may be reclaimed.

OBJECTIVE: Serving as a goal; being the object of a course of action.

OPERATING BUDGET: A plan of financial operation embodying an estimate of proposed expenditures for the calendar year and the proposed means of financing them (revenue estimates).

OPERATING EXPENSES: Proprietary fund expenses related directly to the fund's primary activities.

OPERATING TRANSFER: Routine and/or recurring transfers of assets between funds.

ORDINANCE: A formal legislative enactment by the government body of a municipality. If it is not in conflict with any higher form of law, it has the full force and effect of law within the boundaries of the municipality to which it applies.

OTHER CHARGES: A level of budgetary appropriations which include expenses for outside professional services, advertising, insurance, utility costs, repairs maintenance and miscellaneous costs.

PERFORMANCE INDICATORS: A quantitative or qualitative measurement of activity.

PERSONAL SERVICES: A level of budgetary appropriations, which include expenses for salaries, wages, and related employee benefits such as the City's share of retirement and insurance.

POLICY: A set of guidelines used for making decisions.

PROGRAM: Group activities, operations or organizational units directed to attaining specific purposes or objectives.

PROPRIETARY FUNDS: Account for government's ongoing organizations and activities that are similar to those often found in the private sector. All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of income, financial position and changes in financial position. Includes enterprise and internal service funds.

RESERVES: Assets kept back or saved for future use or special purpose.

RESIDUAL EQUITY TRANSFER: Non-recurring or non-routine transfers of assets between funds.

RETAINED EARNINGS: An equity account reflecting the accumulated earnings of the government's proprietary funds (those funds where service charges will recover costs of providing those services).

REVENUE: The term designates an increase to a fund's assets which:

- . does not increase a liability (e.g., proceeds from a loan)
- . does not represent a repayment of an expenditure already made
- . does not represent a cancellation of certain liabilities; and
- . does not represent an increase in contributed capital.

REVENUE ESTIMATE: A formal estimate of how much revenue will be earned from a specific revenue source for some future period, typically a future fiscal year.

SPECIAL ASSESSMENT: A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

SPECIAL REVENUE FUND: A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes.

SUPPLIES: A level of budgetary appropriations, which include expenses for commodities that are used, such as office supplies, operating supplies, repair and maintenance supplies.

TAX CAPACITY: A valuation set upon real estate and certain personal property by the County Assessor as a basis for levying property taxes. The assessor determines the estimated market (resale) value of the property. This value is converted by a formula per the County Assessor.

TAX RATE: The property tax rate that is based on the taxes levied as a proportion of the property value.

TAX LEVY: The total amount to be raised by general property taxes for the purposes stated in a resolution certified to the County Assessor.

TAXES: Compulsory charges levied by a government to finance services performed for the common benefit.

TRUTH IN TAXATION: The “taxation and notification law” requires local governments to set estimated levies, inform taxpayers about the impacts, and hold a separate hearing to take taxpayer input.

VARIANCE: A relaxation of the terms of the zoning ordinance where such variance will not be contrary to the public interest and where, owing to conditions peculiar to the property and not the result of the actions of the applicant, a literal enforcement of the ordinance would result in unnecessary and undue hardship.

WORKLOADS: A measure of the services provided.

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ACCOUNT DESCRIPTIONS

ACCOUNT DESCRIPTIONS

Personal Services

54110 – Regular Salary

Includes salaries, wages or fees (including over time) of all full-time employees, officials and officers of the City of Crystal Lake

54115 – Part-time Wages

Includes salaries, wages or fees (including over time) of all part-time employees of the City of Crystal Lake

54150 – Overtime

Wages paid above regular salary for hours worked beyond standard required work schedule.

54195 – Pension Payments

Includes monthly payments to retired or disabled police officers and firefighters or their survivors eligible to receive payments from their retirement funds

54200 – Group Insurance

Includes City's share of employee and dependent group term coverage

54301 – City Portion FICA Payments / Retirement Contribution

Includes City's share of FICA (Social Security) expense

54302 – City Portion IMRF Payments

Includes City's share of Intergovernmental Municipal Retirement Fund expense

54303 – City Portion Medicare Payments

Includes City's share of Medicare expense

Contractual Services

55010 – Professional

Includes payment to outside technical or professional advisors or consultants

55020 - Reimbursed Expenses

Includes all amounts that are paid by the City of Crystal Lake and reimbursed by an outside agency. Excludes Grants and insurance reimbursements.

55030 – Legal

All costs related to legal services provided to the City

55040 – Annual Audit

Includes payment to outside Certified Public Accountants for annual or special audit of City

funds as required by law or direction of the City Council

55080 – Pest Control

Includes all payments to outside consultants, vendors or other governmental agencies for control or abatement of vermin, mosquitoes, moths etc.

55140 – Publishing

Includes all legal advertising, statutory publication expenses and cost of miscellaneous publications

55160 – Postage and Freight

Includes mailing machine postage, out-going shipment charges, stamps, postcards, insurance and registration fees, pre-printed envelopes and postage dues. Incoming transportation charges are to be charged to the same classification as the cost of the materials or supplies received

55200 – Training

Includes transportation, mileage expense, meals, lodging and all necessary expenses incurred in performance of official duties. Also includes fees and expenses incurred for training courses, seminars, conferences, etc., relating to official duties

55210 – Automotive Repair

Includes costs of miscellaneous parts to maintain City automobiles

55220 – Dues and Subscriptions

Includes membership in technical and professional organizations and cost of subscribing to technical or professional publications, periodicals, bulletins or services from which the City will derive direct benefit

55240 – Insurance and Bonding

Includes cost of all types of insurance, insurance riders and fidelity bonds except employee group life and health insurance

55260 – Utilities

Includes costs of telephones, cellular phones, pagers, electricity, gas, heat fuel oil or propane for City buildings or installations

55270 – Animal Control

Includes cost of outside vendors or other governmental units for housing, feeding or humanely disposing of animals

55300 – Buildings and Offices

Includes costs of services, including labor and materials, performed by outside vendors for maintenance and repair of buildings, offices, garages and installations

55310 – Examinations

Includes all professional, laboratory or diagnostic fees paid to outside vendors for required examinations

55320 – Operating Equipment

Includes costs of services, including labor and materials, performed by outside vendors for maintenance and repair of all operating equipment; tractors, mowers, sweepers, automobiles, trucks, shop and plant equipment, traffic signals, instruments of all types, air conditioning equipment and minor apparatus and tools

55340 – Office Equipment

Includes costs of maintaining, including labor and materials, performed by outside vendors for maintenance and repair of office equipment; computers, office machines and furniture. Also includes service contracts

55350 – Clothing Rental

Includes expense of rental clothing

55360 – Radio Equipment

Includes costs of services, including labor and materials, performed by outside vendors for maintenance and repair of car radio receivers, paging equipment, control consoles and antenna tower, portable radios either by call or service contract

55390 – Sidewalks

Includes costs of services, including labor and materials, performed by outside vendors for maintenance and repair of sidewalks. New or major replacement should be charged to account 57080.

55400 – Storm Sewers

Includes costs of services, including labor and materials performed by outside vendors for maintenance and repair of storm sewers

55410 – Street Lights

Includes costs of services, including labor and materials, performed by outside vendors for maintenance and repair of streetlights. Also includes monthly service charge fee paid to outside vendors for street lights

55420 – Plant Maintenance

Includes costs of services, including labor and materials, performed by outside vendors for maintenance and repair of utility plants and equipment

55440 – Lines and Systems

Includes costs of services, including labor and materials, performed by outside vendors for maintenance and repair of water and sewer lines, interceptors, force mains, valves and valve vaults and lift stations

55460 – Fire Hydrants

Includes costs of services, including labor and materials, performed by outside vendors for maintenance and repair of fire hydrants

55550 – Employee Programs

Includes costs of employee recognition supplies and activities

55630 – State Filing Fees

Includes annual compliance fees for police and fire pension funds

55640 Tree Removal

Includes costs of services, including labor and materials, performed by outside vendors for tree and stump removal. Does not include costs included in Account 57080.

55660 – Tree Planting

Includes costs of services, including labor and materials, performed by outside vendors for tree planting, watering and fertilizing. Does not include costs in 56030 or 57080.

55680 – Rental Building or Equipment

Includes all rental costs of buildings and equipment. Does not include costs in Accounts 55240, 55260 and 55300 unless it is a part of the rental

55690 – Land Rental

Includes all rental costs of vacant land, parking lots, driveways, streets, roadways and easements

55750 – Para Transit Services

Includes the City's portion of costs for the Dial-A-Ride program through the Regional Transportation Agency

55890 – Contingent

Provides for unforeseen emergencies

55980 – Debt Collection

Includes costs of services, including labor and materials, performed by outside vendors in collecting debts due.

Supplies and Materials

56000 – Office Supplies

Includes all supplies necessary for the operation of an office: copy paper, writing utensils, staples, etc. Does not include postage or pre-stamped envelopes, charges for stationery, printing and miscellaneous.

56020 – Cleaning Supplies

Includes all cleaning supplies such as brooms, mops, brushes, solvents, soap, disinfectants,

deodorizers, etc.

56030 – Landscape Materials

Includes materials such as grass seed, sod and plant materials, including trees.

56040 – Motor Fuel and Lubricants

Includes gasoline, motor oil, diesel fuel and other fuels and lubricants for cars, trucks, heavy equipment, etc.

56050 – Computer Hardware & Software

Includes all costs of computer hardware and software, including printers, yearly maintenance and software updates/upgrades.

56060 – Small Supplies and Equipment

Includes all supplies and equipment of small unit value below the capitalization threshold of \$5,000 (per item) and subject to either loss or rapid deterioration. Includes all hand tools, supplies and equipment used by mechanics, laborers, maintenance men, etc.

56070 – Automotive Supplies and Materials

Includes cost of materials and supplies used for maintenance and repair of automobiles, trucks and other heavy equipment.

56080 – Public Works Materials

Includes all bituminous patching material, cement, sand, gravel, street paint, etc.

56120 – Clothing

Includes clothing allowance for City personnel

56140 – Water Meters and Parts

Includes costs of water meters and parts for maintenance and repair of water meters

56150 – Fire Hydrants and Parts

Includes costs of all parts for maintenance and repair of fire hydrants

56160 – Salt

Includes cost of water softener and ice control salt

56170 – Chemicals and Sealants

Includes all chemicals for treatment of water and sewer lines, and system and installation maintenance

56180 – Laboratory Supplies

Includes all laboratory supplies below the capitalization threshold of \$5,000 (per item), such as petrie dishes, flasks, slides, automatic sampling parts, analytical reagents, etc. Excludes Account 57160

56220 – Water Tap Materials

Includes costs of materials such as copper tubing, corporation codes, buffalo boxes and pressure fittings, etc., used in water taps

56230 – Street Signs

Includes costs to purchase new and replacement street signs.

56320 – Operating Supplies

Includes cost of materials and supplies used for in-house maintenance and repair of operating equipment.

56420 – Plant Maintenance

Includes cost of materials and supplies, performed in-house, for maintenance and repair of utility plants and equipment.

56950 – Stationery and Printing

Includes all costs for printing, binding, photography, blueprinting and microfilming services by outside vendors, including City letterhead and return-address labels and envelopes

Capital Outlay, account series 57000:

Capital Outlay includes the purchase of all real property such as land, buildings, machinery and equipment which benefit the current and future fiscal periods. Capital Outlay would include the purchase of all items which meet the following criteria:

Must have an estimated useful life of more than one year;

Must be capable of being permanently identified as an individual unit of property

Must belong to one of the general classes of property, which are considered as fixed assets in accordance with generally accepted accounting practices. Fixed assets are defined as items of more or less permanent property necessary to the operation of an enterprise. As a general rule, an item, which meets the first two requirements and has a unit cost of \$10,000 (per item) or more, should be classified as Capital Outlay.

57000 – Buildings

Includes the construction or acquisition of permanent structures

57020 – Office Equipment

Includes computers and or/machines and furniture

57030 – Automotive Equipment

Includes automobiles and trucks and necessary equipment/alterations if purchased with a new vehicle.

57040 – Operating Equipment

Includes all machinery and equipment not included in Accounts 57020, 57030 and 57160.

57050 – Public Works Improvement

Includes costs for the extension of utilities to approved sites

57080 – Streets

Includes construction costs of streets, parking lots, sidewalks, bridges, curbs, gutters, culverts, storm sanitary sewers, dry wells, airport runways and aprons, water lines, lighting systems, permanent signs, etc.

57100 – System Improvement

Includes construction and acquisition costs of water, sewer and storm sewer lines, manholes, lift stations, valve vaults, etc.

57120 – Land

Includes the cost of land, construction easements, permanent easements, legal and survey fees

57160 – Departmental Equipment

Includes only those items, which are unique to a particular department such as automotive testing equipment, microscopes, automatic sampling devices, etc.

City of Crystal Lake
Annual Budget
Fiscal Year 2010/2011



APPENDICES

FINANCIAL POLICIES

The Mayor and City Council have established policies to give overall direction to the staff in managing the City's finances. The following lists and explains both the City's long-term policies and recent resolutions governing revenues, expenditures, fund balances investments, capital improvements, debt management and budgeting. An item listed under a long-term policy identifies an action, which shows further progress toward meeting the long-term policy objective.

Revenue policies define which revenues are to be used and on what basis they should be recognized in the Budget:

- 1) The City will attempt to maintain a diversified and stable revenue system.
 - Utilize to the greatest extent possible revenues that are stable or grow in tandem with costs of operations.
 - The City will establish user charges and fees directly related to the cost of providing the service.
 - The City will review fees and charges annually.
- 2) Charge fees that reflect the full cost of providing services for general operations and Enterprise Funds (Water, Sewer, & Wastewater).
 - Utility fees for water, sewer, and wastewater are matched to the cost of providing these services.
 - Water and Sewer rates approximately equal operating expenses.
 - Water and Sewer revenues are first used to defray effective and efficient operation of the utility systems; monies accumulated in excess of operations costs are to be used for replacement and repair of those systems as needed.
- 3) Use cash basis of accounting for budgetary purposes.
- 4) Use trend analysis to support projected revenue increases or decreases.

The City used the following trend analyses in projecting revenues:

- State of Illinois employment rates
- City Hotel Tax receipts
- City Real Estate development patterns
- Sales Tax collections
- Investment rate of return performance
- Consumer Price Index
- Hotel Operators Tax - All hotels/motels pay a 5.0% tax on their gross rental receipts. There are seven payers of this tax in the City. The City collects this tax

as a home rule authority. Revenues from this tax are allocated by City Council for support of activities that draw visitors to the City of Crystal Lake.

Expenditure policies define how expenditures are budgeted:

- 1) Expenditures are generally equal to revenues unless specific Council action is being taken to increase or reduce cash balances (i.e. planned capital purchases or projects benefiting the City over several years).
- 2) Review staff levels throughout the year and submit formal requests for changes in staffing levels during the budget process.
- 3) Fulfill Goals as outlined in the annual budget documents.
 - To provide high quality services at a reasonable cost by comparing the City with similar communities throughout the budget process. The City regularly compares its expenditures with those of other communities by responding to and distributing specific issue surveys. The information collected is used in preparing the Budget Plan and establishing department goals.
- 4) Competitively compensate employees, recognizing that a well-trained and experienced work force is a vital component of providing high quality services at a reasonable cost.
- 5) Utilize the City Manager's recommendations regarding appropriate staffing for the City departments in the budget process. The City Manager will establish an understanding of departmental needs, quality of service and the financial implications of staffing options.
 - Departments discuss staffing needs and recommendations with the City Manager, Director of Human Resources and the Director of Finance throughout the developmental stage of the budget process, September through March each year.
- 6) Apply cost accounting practices to provide better accountability of City expenditures and their association with funding sources.

Reserve Policies impact budgeted expenditures by defining targeted fund balances for the end of the Fiscal Year.

- 1) Target and maintain an appropriate balance for each fund.
 - The Fiscal Year Projected Changes in Fund Balance in the presented Operating Budget indicates that City funds are in a targeted range.
- 2) Annually prepare a budget forecast in an attempt to identify strengths and weaknesses in the use of undesignated balances in future years.
 - A Five-Year Financial Plan was presented to the City Council in November 2007.

- Each fiscal year a revised plan has been presented to the City Council during the budget process.
- Modification of the plan presented during the March 2010 Budget Workshop.

Operating Reserves

- A. The City will maintain a General Fund operating reserve. The balance of the reserve shall be at least 50% of the regular annual operating expenditures of the General Fund. The General Fund operating reserve shall be created and maintained to provide the capacity to:
- 1) Offset unanticipated downturns or changes to General Fund revenues;
 - 2) Provide a sufficient cash flow for day-to-day operations;
 - 3) Offset unexpected increases in General Fund operating expenditures; and
 - 4) Provide an ability to make emergency purchases or repairs.
- B. The City will maintain a separate Water and Sewer Fund operating reserve. The Water and Sewer Fund operating reserve shall be created and maintained to provide for day-to-day operations of the Water and Sewer Fund. The City will strive to maintain a Water and Sewer operating reserve that will be equal to 25% of the regular annual operating expenditures of the Water and Sewer Fund.
- C. The City will maintain a separate Fire Rescue Fund operating reserve. The Fire Rescue Fund operating reserve shall be created and maintained to provide for day-to-day operations of the Fire Rescue Fund. The City will strive to maintain a Fire Rescue Fund operating reserve that will be equal to 50% of the regular annual operating expenditures of the Fire Rescue Fund.
- D. City staff shall seek Council approval before utilizing operating reserves for one-time capital purchases or for purposes other than regular operating expenditures.

Capital Reserves

A Capital Replacement Fund has been created in order to meet general capital needs of the City. Capital purchases will be made from Capital Replacement Fund resources. Funding for the Capital Replacement Fund will be provided from operating reserves in excess of 50% of the regular annual operating expenditures in the General Fund.

Cash Management determines the budgeted revenue stream and investment earnings by defining the parameters within which the City will invest cash. The City's Investment Policy Resolution, # 07-R-32, is the authoritative guide for City investment activities, (excluding the Fire Pension Funds, Library Funds and Police Pension Funds, whose investments are governed by the Board of Trustees of each respective fund).

- 1) The City will assess its fund balance in all the funds on an annual basis based on current and anticipated needs.

- 2) The primary objective is to preserve safety of the investment principal.
- 3) Diversification of investments is foremost in guaranteeing asset safety.
- 4) The City investment portfolio will remain sufficiently liquid to enable the City to meet all operating requirements, which may be reasonably anticipated in any City fund.
- 5) Return on Investments is of secondary importance to safety and liquidity of assets.
- 6) Limit risk

Capital Improvements Policies explain how capital requests are made and incorporated into the Budget.

- 1) Annually update budget for Capital items.
 - The annual budget process will include the discussion and review of proposed capital acquisitions at several levels. The Mayor, Councilmembers, and the City Manager discuss the City infrastructure and developmental needs. During the formal budget process, the Department Directors submit request forms to the Finance Department. The City Manager and Director of Finance review these forms with department heads. The entire Capital Plan is reviewed in the context of the budget to ensure that adequate funding will be available before presenting it to the Council for consideration.
- 2) Revenue streams are matched to Capital outlays.
- 3) Incorporate planned capital improvement projects for the current year into the Budget.
 - Those capital improvements that met the Council's direction are included in the Fiscal Year Budget.
- 4) Establish a Capital Replacement Fund during Fiscal Year 2010/2011 that provides for future replacements of capital and technological equipment. Initial funding will be provided by restricting a portion of Unreserved General Fund Balance. Additional reservations of fund balance may be made from time-to-time as operating surpluses in the General Fund become available or as deemed appropriate as a result of changes to the capital improvement policy.

Debt Management policies indicate when it is appropriate or desirable to issue debt.

- 1) The City will not issue notes or bonds to finance operating deficits.
- 2) The City will levy as tax sufficient to retire general obligation debt. Taxes will be abated for general obligation debt where an alternate revenue source is pledged and realized.
- 3) The City will maintain a General Fund Balance, which approximates to six months of operating expenditures.

- 4) The City will limit General Obligation Debt supported by property taxes to 3% of the City's E.A.V. per capita. The 2008 E.A.V. is \$1,439,688,252. The City population is estimated at 41,618. Therefore, the maximum limit is \$34,592.92 per capita.
- 5) The City will limit the amount of self-supporting debt to 2% of the City's E.A.V.

Budgeting policies explain the framework from which the Budget is prepared and communicated.

- 1) An open, well communicated budget process.
 - The budget process and documents are available for public use and all meeting/workshops are open to the public.
 - A Public Hearing is scheduled for April, specifically to review the proposed Budget.
 - A Truth in Taxation Hearing is scheduled for December each year.
 - Public notice is given in the newspapers, as required by State Statute.
- 2) Use prevailing governmental accounting standards.
 - An outside accounting firm audits the City's financial statements annually. Also, other outside agencies audit the City's record keeping of grants and Motor Fuel Tax Allotments.
 - Since 1989, the City's audits have met the GFOA's standards for excellence in financial reporting, which evaluates acceptable accounting practices.

CITY OF CRYSTAL LAKE, ILLINOIS
DEMOGRAPHIC STATISTICS

Fiscal Year	Population
1997	34,000 (1)
1998	34,401 (2)
1999	35,000 (1)
2000	36,500 (1)
2001	38,000 (3)
2002	39,300 (1)
2003	40,000 (1)
2004	41,000 (1)
2005	39,788 (2)
2006	40,328 (1)
2007	41,618 (1)
2008	41,618 (1)
2009	41,618 (1)

- (1) Estimate
- (2) Special Census
- (3) 2000 Census

CITY OF CRYSTAL LAKE, ILLINOIS

Miscellaneous Statistics

Date of incorporation	1914
Form of government	Council/Manager
Fiscal year	May 1 to April 30
Area (square miles)	18.8
Miles of Streets	160.3
Fire Protection	
Number of Stations	3
Number of fire department personnel and officers	70
Police Protection	
Number of Stations	1
Number of police personnel and officers	92
Municipal water:	
Miles of water mains	190
Daily average consumption (gallons)	4,822,000
Sewer System:	
Number of Treatment Plants	2
Daily average treatment (gallons)	4,800,000
Street Lights	2180
Traffic Signals	32

CITY OF CRYSTAL LAKE
FISCAL YEAR 2010-11 BUDGET CYCLE

Friday, August 14, 2009 Saturday, August 15, 2009	Proposed Strategic Planning Session
Wednesday, August 19, 2009	Departmental Strategic Action Plan discussion
Thursday, August 20, 2009	Fire Rescue Department to begin budget preparations/Citywide Five-Year Financial Plan Preparation begins for new submittal
Wednesday, September 16, 2009	Draft Action Plan, Five-Year Financial Plan and Five-Year Capital Plan distributed for internal review
Friday, September 18, 2009	Fire Rescue Department Budget due
Thursday, October 1, 2009	Mid-year financial review instructions distributed to all Departments
Week of October 19, 2009	Departmental mid-year financial review
Thursday, October 29, 2009	City Council mid-year financial packet sent 1) discussing mid-year financial review, and 2) outlining potential 2009 Tax Levy 3) Five-Year Financial Plan.
Monday, November 2, 2009	Distribute Hotel/Motel Tax application instructions
Monday, November 2, 2009	Budget instructions and worksheets distributed to all Departments
Tuesday, November 17, 2009	City Council Mid-Year Financial Review/Five-Year Financial Plan Review
Tuesday, November 17, 2009	City Council approval of tax levy determination, per Truth in Taxation requirements, which is required to be approved 20 days prior to tax levy ordinance approval
Saturday, December 5, 2009	Publish Truth in Taxation notice (notice to be published 7-14 days prior to public hearing)
Monday, December 14, 2009	Hotel/Motel Tax Applications Due
Tuesday, December 15, 2009	Public Hearing and Adopt 2009 Tax Levy

Wednesday, December 16, 2009	Tax Levy and Abatement Ordinances filed with County Clerk
Monday, December 21, 2009	All Budget requests due
Tuesday, January 12, 2010	Hotel/Motel Tax Application Workshop
Monday, January 25, 2010 - Friday, January 29, 2010	Revenue Discussions with City Manager
Monday, February 1, 2010 - Friday, February 12, 2010	Expenditure Discussions with City Manager and Department Heads
Monday, February 15, 2010 - Friday, February 19, 2010	Financing Discussions with City Manager
Monday, February 22, 2010 - Friday, February 26, 2010	Transmittal Letter Review by City Manager
Monday, March 4, 2010 - Monday, March 15, 2010	Proposed Budget Compilation
Tuesday, March 16, 2010	Proposed Budget Distribution to City Council
Tuesday, March 23, 2010	Budget Workshop
Tuesday, April 6, 2010	Council approval of tentative budget for public display and set budget hearing date
Saturday, April 10, 2010	Publish notice of public hearing on the budget (at least one week prior to the time of hearing)
Tuesday, April 20, 2010	Budget Public Hearing and adoption of 2010-11 City Budget and salary ordinance revision
Monday, May 3, 2010	Send Copy of Budget to County Clerk

Revenue Descriptions

REVENUES - BY TYPE

Property Tax – The City levies a property tax, without referendum approval. The City currently has no Corporate Property tax. Property taxes are levied as permissible under McHenry County in the respective areas.

Ad valorem (based on value) taxes are a mainstay of financing for local governments. Ad valorem taxes may be levied against real property. Other kinds of taxes are interest and penalties on delinquent taxes.

Sales Tax – A 1.0% tax on merchandise purchased. This tax is collected by the State of Illinois and remitted to the City of Crystal Lake on a monthly basis. An additional Home Rule Sales Tax of 0.75% was implemented under Illinois Home Rule Authority as of July 1, 2008.

State Income Tax – A tax on wages by the State of Illinois. This tax is collected by the State of Illinois and remitted to the City of Crystal Lake on a monthly basis.

Cable Franchise Fees - Businesses operating cable services within the City must pay a franchise fee in return for the right to do business within the City.

Telecommunication Tax - The City, by ordinance, imposes a tax on telecommunication services within the City of Crystal Lake. The State of Illinois collects this tax and remits it monthly.

Building Permits - The City Code is based on various activities which generate revenues based on the issuance of permits. Current activity is largely comprised of new construction, home remodeling and expansions. Local indicators, such as new construction, are an important factor that relates directly to the budgeted estimated revenues for building permit fees and recording and conveyance fees (primarily property transfer documents).

Zoning Fees - Based on the City Code of Ordinances and requests for changes to the ordinance classifications.

Miscellaneous Grants - These grants mostly pertain to public safety issues. Funds are derived from Federal, State and County Programs.

User Charges - Charges made for such services as extra police protection for a special event and fire inspection fees, to name a few.

Fines - Fine revenue resulting from library late fees and citations issued by law enforcement and code enforcement officers.

Miscellaneous - This classification comprises income from sources that are not otherwise classified, and includes such items as the sale of surplus equipment.

Sewer Fees – City charges for these services for the collection of all sewer use charges used to

defray the operating expenditures.

Undesignated Fund Balance - The Undesignated Balance of the General Fund represents net liquid assets available for appropriation. In laymen's terms, Undesignated Fund Balance represents available surplus cash.