

2014-2015

# City of Crystal Lake Adopted Annual Budget



City of Crystal Lake, Illinois  
For the Fiscal Year beginning May 1, 2014  
[www.crystallake.org](http://www.crystallake.org)

The City of Crystal Lake is celebrating its Centennial anniversary of incorporation in 2014 (September 23, 1914 to September 23, 2014).



# CITY OF CRYSTAL LAKE, ILLINOIS

## 2014/2015 BUDGET

### CITY OFFICIALS

#### MAYOR

Aaron T. Shepley

#### COUNCILMEMBERS

Ellen Brady Mueller  
Ralph M. Dawson  
Cameron Hubbard

Brett Hopkins  
Cathy A. Ferguson  
Jeffrey T. Thorsen

#### CITY CLERK

Nick Kachiroubas

#### ADMINISTRATION

Gary J. Mayerhofer  
Eric T. Helm  
Bradley S. Mitchell  
George J. Koczwar  
Ann L. Everhart  
Gregory A. Fettes  
Victor C. Ramirez  
James Black  
James P. Moore  
Michelle V. Rentzsch

City Manager  
Deputy City Manager  
Assistant to the City Manager  
Director of Finance/Treasurer  
Director of Human Resources  
Director of Information Technology  
Director of Public Works  
Chief of Police  
Chief of Fire Rescue  
Director of Community Development



# 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 2014-2015

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Crystal Lake  
Illinois**

For the Fiscal Year Beginning

**May 1, 2013**

Executive Director



March 12, 2014

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

During the past few years, we reported many challenges due to the state of the economy. Though we have weathered the storm better than many communities, Crystal Lake has not been immune to these problems and we continue to face the challenge of maintaining high service levels in an uncertain revenue environment. For the fiscal year 2014/2015, we face 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) 2014/2015. 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 has resulted 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 for the future. Past decisions have given the City the flexibility to maintain excellent services today.

The following sections of this letter will outline:

1. The spending control measures that the City has incorporated into this budget in order to maintain current service levels,
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**

Fiscal year 2014/2015 revenue projections are slightly ahead of last year's budget. Limited economic recovery has translated to minimal gains in sales, income and use taxes in the General Fund. Receipts from telecommunications tax continue to decline as competition among carriers increases, resulting in lowered prices for consumers. New home construction activities remain sluggish. To balance the fiscal year 2014/2015 budget, the City of Crystal Lake will continue to follow spending control measures that include taking advantage of electrical aggregation and other bulk purchasing opportunities through cooperative purchasing agreements, seeking competitive bids and avoiding filling vacated positions unless they are critical to City operations. Whenever possible, grant funding shall be sought to offset program and project costs.

### **Personnel**

During the past few years, the equivalent of seventeen positions have become vacant. These positions have been eliminated. These include two full-time positions in the City Administration Department, one full-time position in the Police Department, six full-time positions in the Community Development Department, seven full-time positions and one part-time position (0.50 full-time equivalent) in the Public Works Department, and one full-time position in the Information Technology Department. One full-time position in the Community Development Department and one full-time position in the Fire Rescue Department were converted to part-time positions (0.75 full-time equivalents). In Fiscal Year 2013/2014, a part-time Public Education Coordinator position (0.50 full-time equivalent) was added to the Fire Rescue Department. During the upcoming budget year, one part-time position (0.50 full-time equivalent) in the Public Works Department will be converted to full-time.

### **Insurance**

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

In an effort to better control health care costs, the City joined the Intergovernmental Personnel Benefit Cooperative (IPBC). The IPBC is an entity created under Illinois State laws, which allows municipal groups to band together for the purposes of health insurance. The IPBC was established in 1979 and includes 66 municipalities or municipal entities as members.

The purpose of the IPBC is to provide economies of scale and risk pooling that will allow members more financial stability than offered by the commercial insurance market. Due to favorable claims experience, the proposed fiscal year 2014/2015 budget reflects a 3.7% increase in group insurance. This increase will be mitigated by reserves that have been established with IPBC.

### Projects Deferred

Projects previously anticipated have been deferred until the economy sufficiently recovers. The delayed projects include initial construction funding for the Main Street Railroad relocation project. During the 2013/2014 fiscal year, the City received Phase I Engineering approval from IDOT for this project. Based on a preliminary budget, this project is estimated to cost approximately \$9 million. Final engineering and construction will not occur until funds are available.

### Capital Expenditures

One-time capital expenditures will be funded using unassigned fund balances coupled with bond proceeds. Bonds shall not be used to finance operating deficits and fund balances shall be maintained in accordance with the City's financial policies.

## **CHALLENGES**

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

### State Budget Crisis

The State of Illinois is in the midst of a budget crisis. A number of scenarios have been discussed, some of which could reduce revenue to local government. Even without these scenarios, the national economy continues to recover at a very slow pace, impacting municipal 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 employer and employee contributions are dictated by State law. The City will continue to work with our legislators and the Northwest Municipal Conference to help develop sustainable 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. Water lines, especially this past winter, freeze and must be de-thawed. 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.

### Costs of Unfunded State and Federal Mandates

In addition to decreases in revenue and increases in service demands, local governments must adhere to numerous state and federal requirements that are not necessarily accompanied by funds from the state or the federal government. Examples include mandates by Illinois' Environmental Protection Agency and the U.S.

Environmental Protection Agency related to water and sewage issues, provisions in the Prevailing Wage Act, and other state mandates.

## **OPPORTUNITIES**

Despite the challenges there is room for optimism.

### Economic Outlook

According to Moody's Analytics, the Chicagoland region's economic output should expand at 2.9 percent in 2014, slightly faster than the 2.6 percent pace set last year, with a healthier gain of nearly 3.8 percent on the horizon in 2015. At this year's forecasted rate, "Chicago's economy will grow the fastest in a decade in 2014," says a recent report by the West Chester, Pa.-based economic research and forecasting arm of New York credit rating agency Moody's Corp. "Chicago's recovery has strengthened and downside risk has decreased."

During the "lost" years of 2008 through 2010, the Chicago region shed more than 264,000 jobs. Since then, only about 155,000 jobs were regained, and Moody's estimates that the region won't climb above 2007 employment levels until 2015. At the current pace, unemployment in the Chicago region will remain high at nearly 8.5 percent in 2014, down from last year's 9.2 percent average, yet well above the projected 6.6 percent jobless rate for the nation, according to Moody's. "There's no doubt Illinois is improving," says Edward Boss, chief economist at the Commission on Government Forecasting and Accountability, the research arm of the Illinois General Assembly. "The bad news is we're improving a heck of a lot worse than the rest of the U.S."

The area's housing market continues to be a long-term drag, but that also is starting to turn around. The stockpile of foreclosed homes is coming down at a faster pace, and permits for single-family homes were up 18 percent in 2013 for the Chicagoland area. Housing's better-than-expected improvement caused the Chicago-area economy to exceed the barely negligible growth Moody's anticipated a year ago. The homebuilding business is still just a third of what it was in 2006 and 2007, but Moody's expects the number of new homes to increase 4 percent this year.

In addition to housing, business-related real estate is poised to build on last year's gains. The vacancy rate improved even though 1.1 million square feet of new office space entered the market in the Chicagoland area, says Robert Kramp, Midwest research director at Jones Lang LaSalle Inc., a Chicago-based real estate broker. "We're expecting it to maintain at 15.5 percent to 16 percent." "Sectors that employ workers in office and industrial space have seen job growth," he adds. "Employers have extracted as much efficiency out of their worker pool as they could, and they are looking to expand."

While 2014 should see modest improvement in retail space, "there's still a significant amount of distressed real estate out there," says Larry Kilduff, Jones Lang's senior vice president for retail in the Midwest. "It will take another few years" for the glut of stores to

stabilize, he adds. "But there's so little being built, once everybody's comfortable, there will be a significant amount of development."

One promising sign is that 22 industrial and commercial buildings are under construction in the Chicago area, totaling almost 7.7 million square feet. Another seven projects totaling 1.8 million square feet are in the planning stage, according to Jones Lang research. At this time last year, only 11 industrial and commercial projects totaling 5.1 million square feet were in some stage of development, according to the firm.

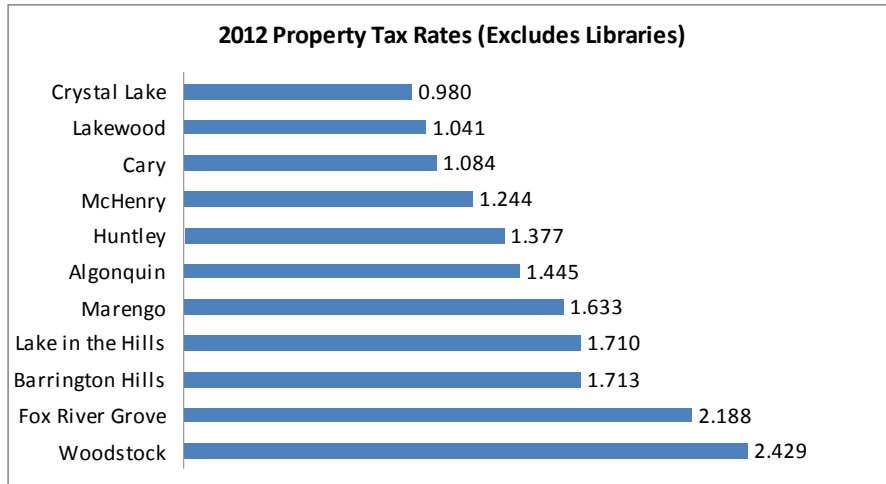
#### Attractive Place to Live and Work

Crystal Lake continues to be an attractive place to live and conduct business. In 2011 through early 2014, new businesses who have either occupied space or leased space and are under construction, or relocated to larger buildings include: HH Gregg, Five Below, Ross Dress for Less, Superior Health Club, The Fresh Market, Jersey Mikes, Courtesy Motors, Five Guys Burgers, O'Reilly Auto Parts, Harbor Freight Tools, Alternative Garden Supply, Savers, Weight Watchers, Meineke Car Care Center, Randall Road Animal Hospital, Exemplar Financial, Olive Tap, KK Buffet, Advance Auto Parts, Kyoto Restaurant, Electron Marketing, Scali & Assoc. Accounting, The Movement, Suran Built Inc., Action Kung Fu, Supreme Shine Detailing, Samsone & Associates, Mr. Cakes, Subway at Healthbridge, Mobil Oil at Routes 31 and 176, Colonial Ice Cream & Café, Route 14 Dentistry, Crystal Lake Bank & Trust, Straight Shooters Gallery, Elite Kids, Salon 134, Providence Packaging, Phoenix Electronics, RW Technologies, Aptar Group, Five Star Pallet, Crystal Lake Rib House, Texas Roadhouse, Greek's Pizzeria, Crystal Lake Beer Company, Marvin's Toy Store, Riverside Chocolate Factory, Kitchen Outfitters, Reprographics and National Gift Card.

The City of Crystal Lake is fortunate to have two Metra train stations within our corporate limits. The second station, 2,000-square-foot Pingree Road Metra Station, was completed in the winter of 2005 at a cost of \$2.1 million. Metra funded the construction of the Pingree Road Station as well as renovations to the Downtown Train Station, which were completed the summer of 2006.

#### Low Property Tax

The fiscal year 2014/2015 budget continues the funding of General Fund services without the use of a corporate property tax. General Fund services include police, community development, streets, storm sewers, and fleet and facility maintenance, as well as legal and City administration. The primary funding of these services are sales tax and other alternate revenue sources. When comparing surrounding communities that provide like services, Crystal Lake's portion of a property owner's tax bill is among the lowest as illustrated in the following comparison.



The City is committed to maintaining a low property tax rate. On December 17, 2013, the Crystal Lake City Council adopted a property tax levy ordinance that maintained a zero General Fund levy, which has been in place since 1997.

For the 2013 tax levy, the amount of money to be raised is \$16,015,325, an increase of 8.34% over the aggregate extension for 2012. Additional dollars raised from the 2013 property tax levy will be used to offset increases related to the firefighters' collective bargaining agreement and as required in the funding of public pensions, including police and firefighters' pension funds. Determining the impact of the City's tax levy on area home values is dependent on several factors: the assessed value of a property as determined by each township's assessor, the equalization multiplier assigned by each township supervisor, the equalization multiplier assigned by the State and exemptions specific to each property and property owner, (homestead, senior, senior freeze, etc.). The City of Crystal Lake spans four different townships: Algonquin Township, Nunda Township, Dorr Township and Grafton Township.

Assuming a home valued at \$250,000 has experienced the same decline in EAV since 2008 as the City overall, then the impact of the City's 2013 property tax levy is estimated to add \$60.13 to the annual tax bill or \$5.01 per month.

During the past few years, the City took actions to minimize property tax increases despite having one of the lowest property tax levies in the region. As an illustration, for the 2010 tax levy, the City decreased the levy by 2.35%. The way the City was able to mitigate the tax levy increases were through spending controls and by utilizing reserves.

A fund reserve is an unrestricted fund balance set aside to stabilize a municipality's finances to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures that may result from emergency situations, provide cash flow liquidity for general operations, and maintain investment grade bond ratings and good credit standing. The most common trigger for use of fund reserves is on the income side, such as was experienced during the past few years when sales and income tax revenues were reduced due to the recession. Since fund reserves are most

valuable if they are reliable, an important factor in using reserves is also having a realistic plan to replenish them.

While credit agencies have always analyzed fund balance as part of their evaluation of credit-worthiness, increased attention has been focused on determining sufficient levels because of recent events in the credit markets. The City's Financial Policies, which are approved annually, indicate that the City shall strive to maintain a minimum unassigned fund balance in the General Fund of between 25% and 50%.

For the past few years, the City has used fund balance to mitigate tax increases. At the fiscal year ended April 30, 2011, the City had an unassigned fund balance for the General, Insurance, Home Rule Sales Tax, and Capital Equipment Replacement Funds of 82.44%. It is estimated that at the end of the 2014-2015 fiscal year, the City will have an unassigned fund balance of 43.35%. The proposed budget continues the use of funds reserves to pay for capital related items.

### 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 2013/2014 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 twenty-third 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, in 2009, which is the last time the City utilized Moody's Investor Services as part of a bond issuance, they upgraded the City's bond rating from an Aa3 to an Aa2, which was subsequently recalibrated to an Aa1 in a global scale change. In 2009, Standard and Poor's rated the City for the first time with an AA+ rating. The AA+ rating was affirmed by Standard and Poor's again in 2012 and 2013.

### 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, had changed a great deal over the past years. Having already used the current strategic plan through five budget cycles, an update to the document was warranted to ensure that the City continues to head in the right direction in achieving its goals. The City Council adopted a revised Strategic Plan, which was timely considering the City's centennial anniversary of incorporation in 2014 (September 1914 to September 2014). The updated strategic plan will be the guiding document for the City as it winds down its first 100 years as an incorporated community.

### FUND SUMMARY

The City of Crystal Lake maintains forty-three individual funds. Five funds, consisting of resources received and held by the City as an agent for others, are not subject to appropriation but are reported in the City's Comprehensive Annual Financial Report.

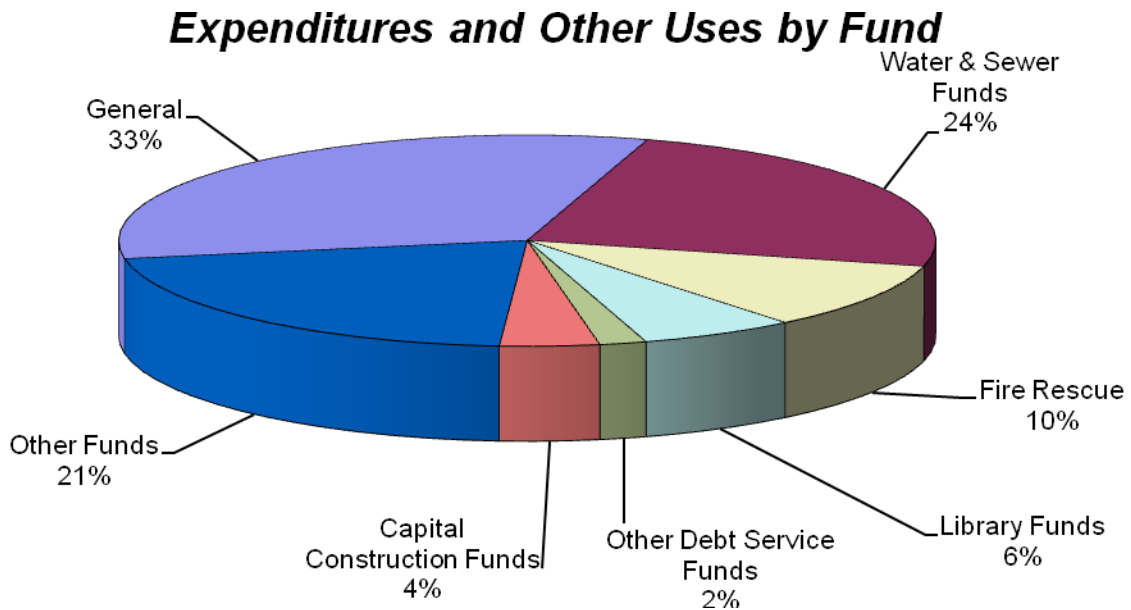
Nine individual funds are Library Funds. Included in this submittal are the budgets for the following funds:

- General Fund
- Home Rule Sales Tax Fund
- Water and Sewer Funds (Water and Sewer Operating Fund, Water & Sewer Bonded Project Fund, Water & Sewer Debt Service Fund, Water & Sewer Capital & Equipment Replacement Fund and the Water & Sewer SSA Participation Fees Fund)
- Fire Rescue Fund
- Library Funds (Library Operating Fund, Library Construction & Repair Fund, Library Ames Trust Fund, Library Gift & Memorial Fund, Library Working Cash Fund, Library Per Capita Fund, Library Special Reserve Fund, Library IMRF Fund, Library FICA Fund)
- Other Funds (Motor Fuel Tax, Road/Vehicle License, Three Oaks Recreation Area Fund, Crossing Guard, IMRF/FICA Fund, Insurance Fund, Foreign Fire Insurance Tax Fund, Police Pension Fund and the Firefighters' Pension Fund)
- Debt Service Funds (Three Oaks Debt Service Fund, SEECOM Debt Service Fund, Crystal Heights Debt Service Fund, Tracy Trail Debt Service Fund, Bryn Mawr Debt Service Fund and the Ryland Debt Service Fund)
- Capital Construction Funds (Capital & Equipment Replacement Fund, Three Oaks Capital & Equipment Replacement Fund, Three Oaks Development Fund, Main Street TIF Fund, Virginia Street TIF Fund and the Vulcan Lakes TIF Fund)

The presentations of the major funds are divided by departments. Each departmental presentation contains a statement of activities, an organizational chart, a personnel summary, fiscal year 2013/2014 accomplishments, fiscal year 2014/2015 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 it will have on City revenues. Staff will continue to undertake cost-saving measures in FY 2014/2015 to reduce expenditures as well as capture available revenues.

## **BUDGET OVERVIEW – ALL FUNDS**



Budgeted expenditures and other uses for all funds in fiscal year 2014/2015 total approximately \$91.32 million (including the Library). Fiscal year 2014/2015 expenditures and other uses are as follows:

- Operating expenditures \$53,960,910
- Revenue sharing \$575,000
- Debt service \$5,074,331
- Capital expenditures \$19,841,897
- Transfers between City funds \$11,869,226

The difference between expenditures, other uses, revenues and other sources are the planned use of fund balance to provide for improvements to roads and maintenance of water and sewer infrastructure, as well as to fund capital equipment purchases.

Revenues and other amounts available to support the fiscal year 2014/2015 budget are \$78.72 million:

- Revenues \$63,091,804
- Bond proceeds \$3,768,000 (net of issuance costs)
- Transfers between City funds \$11,869,226

It is anticipated, with the change in the economy, that several revenues will show signs of growth in amounts anticipated to be collected in 2014/2015 as compared to the prior year. These include:

- Income Tax by 6.78% or \$253,059



- Use Tax by 16.04% or \$100,225
- Home Rule Sales Tax by 5.47% or \$268,180

Revenues projected for fiscal year 2014/2015 reflect a conservative view and can be positively impacted by reductions in unemployment or increases in consumer spending and construction activities.

Other financing sources or interfund transfers proposed for fiscal year 2014/2015 include:

- Transfer of Home Rule Sales Tax to fund Target Response Unit operations (TRU Team), economic development initiatives, flooding mitigation, GIS, document management and imaging and core services in the General Fund;
- Transfer of Home Rule Sales Tax to fund Three Oaks Recreation Area operations and equipment replacements;
- 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 fund Route 14 Gateway Enhancements;
- Transfer from the General Fund to the Capital Replacement Fund for capital acquisition;
- Transfer of Motor Fuel Tax to the Road/Vehicle License Fund for road resurfacing projects

### **Streets**

The fiscal year 2014/2015 budget reflects \$2,000,000 for the City's annual street resurfacing program. The annual street resurfacing program, combined with other resurfacing and improvement projects budgeted in the MFT and the Road/Vehicle License Funds, total over \$5.09 million. Street improvement costs budgeted in fiscal year 2014/2015 include:

- IL Route 176/Main Street intersection improvements (Phase I engineering)
- Crystal Lake Avenue and Main Street intersection improvements (Phase II engineering)
- South Main Street widening

Funds to provide for intersection improvements at IL Route 176/Briarwood Road, IL Route 176/Walkup Avenue, IL Route 176/Main Street have been re-budgeted, as well as those for Pingree Road, McHenry Avenue and Crystal Lake Avenue (Main Street to Erick Street) improvements. These projects are complete; however, the City has not received final construction invoices from the State of Illinois.

Streets programmed for resurfacing in fiscal year 2014/2015 are:

<b>Street</b>	<b>To</b>	<b>From</b>
Autumncrest Drive	Alexandra Boulevard	Crabtree Drive
Barton Lane	Westport Ridge	Rosewood Lane
Crabtree Drive	Alexandra Boulevard	Autumncrest Drive
Cress Creek Lane	Saint Andrews Lane	Woodmar Drive
Crimson Drive	Ackman Road	Westport Ridge
Crystal Lake Avenue	US 14	Francis Avenue
Deerhaven Drive	Alexandra Boulevard	Miller Road
Driftwood Lane	Village Road	Alexandra Boulevard
Driftwood Court	Village Road	Village Road
Exmoor Court	Saint Andrews Lane	End
Exmoor Terrace	Saint Andrews Lane	End
Fairview Avenue	Oak Street	Francis Avenue
Fernleaf Drive	Crimson Drive	Westport Ridge
Francis Avenue	Fairview Avenue	Crystal Lake Avenue
Glasgow Lane	Stone Creek Circle East	Birmingham Lane
Monarch Drive	Fernleaf Drive	Westport Ridge
Oak Street	Crystal Lake Avenue	Dole Avenue
Piper Court	Windham Cove Drive	End
Rosewood Lane	Regent Drive	Regent Drive
Saddle Creek Lane	Woodhaven Drive	Deerhaven Drive
Stone Creek Circle East	Deerhaven Drive	Village Road
Stone Creek Circle West	Deerhaven Drive	Deerhaven Drive
Tamarisk Terrace	Saint Andrews Lane	End
Three Oaks Road	Various Locations	
Village Road	Driftwood Road	Stone Creek Circle East
Weston Drive	Rosewood Lane	Golf Course Road
Westport Ridge	Ackman Road	Fernleaf Drive
Westport Ridge Court	Westport Ridge	Westport Ridge
Windham Cove Drive	Westport Ridge	McHenry Avenue
Woodhaven Drive	Village Road	Miller Road

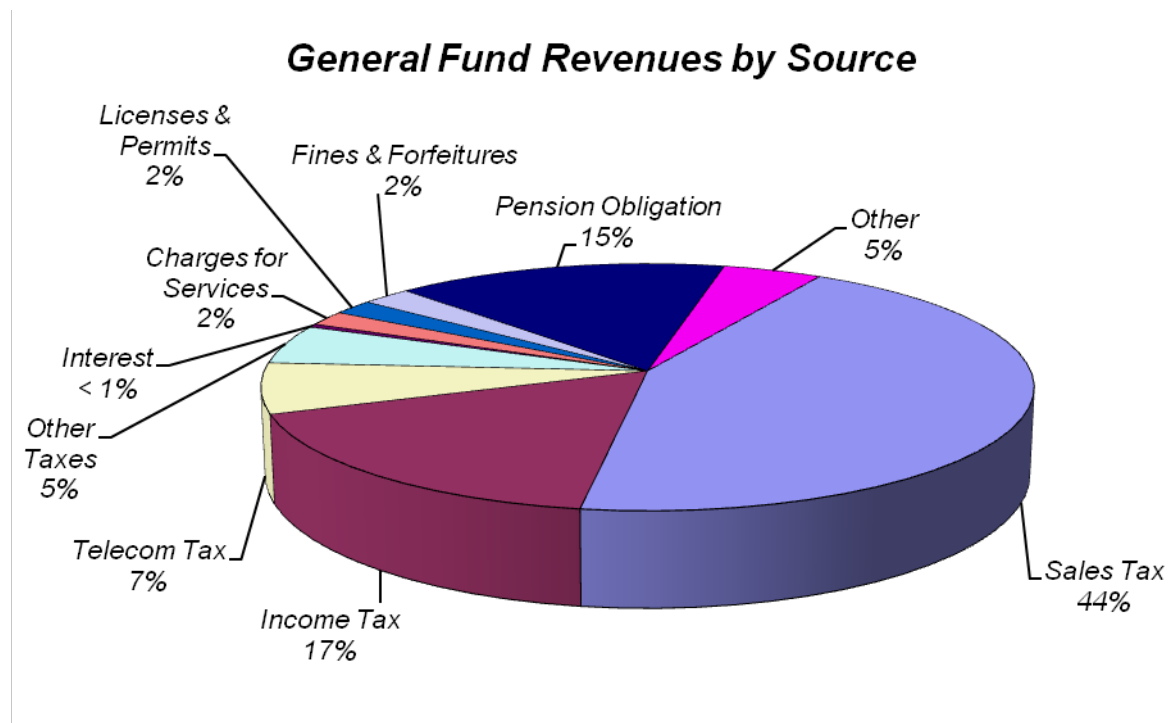
### **Capital Expenditures**

The fiscal year 2014/2015 City budget reflects capital expenditures of \$19.84 million. In addition to street improvements, other major capital purchases reflected in this budget are:

- Automotive equipment
- Roadway improvements

- Flooding mitigation
- Water and sewer main replacement
- Sanitary sewer rehabilitation
- Construction of new Well #18 and expansion of Water Treatment Plant #5
- Engineering and design of an additional digester at Wastewater Treatment Plant #2
- Aerobic digester rehabilitation at Wastewater Treatment Plant #3
- An additional beach area at the Three Oaks Recreation Area facility for scuba activities, pending a grant award from the Illinois Department of Natural Resources
- Prairie Trail underpass (at U.S. Route 14) repairs
- Gateway enhancements (city-wide)
- HVAC replacement (server and telephone rooms in City Hall)
- Closed circuit camera system upgrade
- Generator replacement (Water Treatment Plant #3)
- Water tank rehabilitation (Water Treatment Plant #4)
- Secondary clarifier rehabilitation (Wastewater Treatment Plant #2)
- Hydraulic improvements (Wastewater Treatment Plant #2)
- Screening improvements (Wastewater Treatment Plant #3)
- Lift Station #1 improvements (McHenry Avenue at Barlina Road)
- Administrative office reconfiguration (Wastewater Treatment Plant #2)

## General Fund Revenues



With the continuation of no corporate property tax, the General Fund's single largest revenue source is Retail Sales Tax, both the 1% Municipal Tax and the Home Rule 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 to the General Fund are identified as Other Financing Sources in the Fund Summary.

Home Rule Sales Tax serves to provide funding for the Target Response Unit in the Police Department, enhanced economic development initiatives, flooding mitigation, and document management and imaging, and to support existing City services. Remaining Home Rule Sales Tax funds are dedicated to the repayment of debt for the construction of the Three Oaks Recreation Area.

Retail sales tax (\$10.34 million), income tax (\$3.98 million) and telecommunication tax (\$1.55 million) comprise the majority of the revenue sources for the General Fund or 67.74% of the total revenues. Retail sales tax and income tax, unlike property tax, are volatile and greatly influenced by the economy.

An economic recession that began in 2008, coupled with retail growth in surrounding communities remains a concern. While a robust economic recovery is not anticipated, the City of Crystal Lake continues to expand its sales generating tax base by attracting retail development and shoppers alike. Income tax receipts are expected to grow in fiscal year 2014/2015 as unemployment falls and people return to work.

As competition increases among telecommunication providers, consumers are taking advantage of comprehensive telecommunications packages at lower prices. The new structure will result in lowering telecommunications tax receipts available to local governments. As such, fiscal year 2014/2015 telecommunication tax revenues are projected to be lower than those of fiscal year 2013/2014. Police fines are down from fiscal year 2013/2014 due in large part to increases in compliance with traffic laws. A reduction in rental income is attributable to the cancellation of a tower lease agreement by U.S. Cellular. Receipts of miscellaneous income are also projected to be lower in fiscal year 2014/2015 than 2013/2014.

Fiscal year 2014/2015 General Fund revenues, as compared to those of the prior year budget, are down 1.65% or \$393,241. Diversifying revenues allows for the General Fund to remain strong even in tough economic times. A number of steps will be reviewed during the upcoming fiscal year to address rebalancing City revenues and expenditures including:

#### Service Delivery Review

Funds have been included in the proposed budget to conduct a service delivery review. Crystal Lake, like all municipalities, must continually evolve to meet the changing needs of its citizens. Because the City is a service provider, its main expenditures are personnel related. A service delivery review would be conducted to systematically examine municipal services for efficiency, effectiveness, usefulness and sustainability,

and develop options and strategies that will enable the municipality to match resources to the desired level of service.

### Strategic Budget Sustainability Review

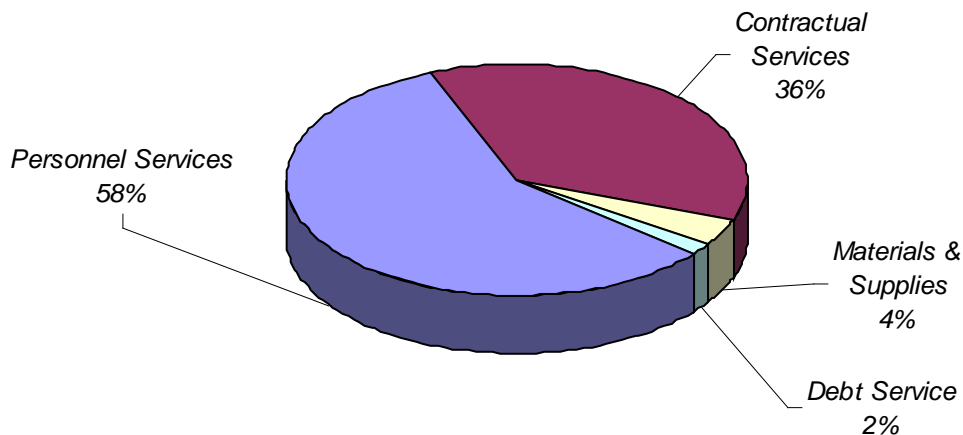
The results of the Service Delivery Review would be used to conduct a strategic budget sustainability study and develop recommendations to allow the City to continue to provide services within its projected resource capacity or explore diversified revenue options to maintain service levels.

### Citizen Survey

In 2010, the City completed a citizen survey through The National Citizen Survey™ (The NCS). The NCS gathers resident opinion across a range of community issues. 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 comparison can be more precise and useful. The results of the NCS would be used in conjunction with the Service Delivery Review to identify clear priorities for use in strategic planning and budget setting.

## **General Fund Expenditures**

### ***General Fund Expenditures by Object***



Fiscal year 2014/2015 General Fund expenditures, as compared to those of the prior year budget, are down 6.07% or \$1,758,511. Projects such as the Railroad Street parking expansion, Raue Center for the Arts building repairs, city-wide gateway enhancements, and document management and imaging, as well as various engineering studies for flooding mitigation will not be re-budgeted again in fiscal year 2014/2015 in the General Fund. Other reductions are attributable to positions that were vacated or expenses associated with the City's centennial celebration that is scheduled

to conclude in September, 2014. A reallocation of SEECOM dispatch services to the Fire Rescue Fund best matches expenses with calls for service.

During fiscal year 2011/2012, a Capital and Equipment Replacement Fund was established and initial funding was provided by General Fund reserves. While capital replacement is not presented as an expenditure of the General Fund, rather, segregated for accounting purposes, transfers from the General Fund to the Capital Replacement Fund are identified as Other Financing Uses in the Fund Summary.

### **Capital and Equipment Replacement Fund**

Major capital expenditures proposed in this budget include:

- Police vehicle replacements (4)
- CSO vehicle replacement
- Community Development vehicle replacements (4)
- Pickup truck replacements (3)
- Mini-dump truck replacement
- 5-yard dump truck replacements (2)
- JULIE van replacement
- Combination sewer cleaner replacement
- Flooding mitigation
- Sidewalk replacement (downtown shopping district)
- Gateway enhancements (city-wide)
- Prairie Trail underpass (at U.S. Route 14) repairs
- Parking lot design engineering (Brink Street Marketplace)
- HVAC improvements (computer and telephone rooms)
- Fuel pump upgrades
- Floor scrubber
- Closed circuit camera upgrade
- Computer and server replacements

### **Water and Sewer Funds**

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 its point of origin to the treatment facility for treatment and disposal.

The Water and Sewer Fund has been a self-supporting utility. In the late 1990's, water and sewer connection fee receipts were pledged for the payment of a low interest loan from the Illinois EPA. As the economy slowed, so too did new construction and the receipt of connection fees to repay the City's debt. As connection fees from new construction have fallen short of the annual 200 new connections per year required to repay the debt, Water and Sewer Fund reserves have been used to pay amounts due.

As of April 30, 2014, the outstanding loan balance is \$7,858,257. Annual debt service payments are \$1,033,504 through June 18, 2023.

In 2012, the City authorized a Wastewater Master Plan to evaluate both wastewater facilities and determine necessary improvements both in the short term and long term. This report was completed in June of 2013. The City further authorized a Water Master Plan in 2013 to address both short-term and long-term required improvements in the City's water production system, treatment process, distribution system, and chlorides discharges from the water plants. This report was completed in February 2014. These reports have provided the engineering analysis to identify critically needed improvements in the Wastewater Treatment and Water Division areas.

Finally, the City commissioned a water and sewer rate study, which was completed in February, 2014. The study provided a number of options and the proposed 2014/2015 budget incorporates the recommended option, which includes an increase of 11.4% for water and sewer services. This increase provides a funding mechanism that will allow the water and sewer fund to continue to be financially independent and provide for some capital investment to maintain water and sewer infrastructure systems. This is the first of five consecutive years of rate increases recommended by the study. The 2014/2015 budget also includes an increase in the senior citizen discount rate from 15% to 20%. Senior Citizens can apply for the 20% discount on the first 4,000 gallons of water used.

The 11.4% water and sewer rate increase makes available an additional \$817,724 for debt repayment and infrastructure improvements. In order to meet the infrastructure requirements of the Water and Sewer Fund for this year, the proposed budget anticipates the issuance of nearly \$3.77 million in bonds. The additional revenue as result of the water and sewer rate increase would go toward re-paying the principal and interest on the bond issue.

Priority water/sewer capital expenditures proposed in this budget include:

- Water and sewer main replacement
- Sanitary sewer rehabilitation
- Construction of new Well #18 and expansion of Water Treatment Plant #5
- Engineering and design of an additional digester at Wastewater Treatment Plant #2
- Aerobic digester rehabilitation at Wastewater Treatment Plant #3
- Generator replacement (Water Treatment Plant #3)
- Water tank rehabilitation (Water Treatment Plant #4)
- Secondary clarifier rehabilitation (Wastewater Treatment Plant #2)
- Hydraulic improvements (Wastewater Treatment Plant #2)
- Sand filter #1 and #2 replacement (Wastewater Treatment Plant #3)
- Primary tank replacement (Wastewater Treatment Plant #3)
- Skimming troughs replacement (Wastewater Treatment Plant #3)
- Screening improvements (Wastewater Treatment Plant #3)

- Sludge drying bed rehabilitation (Wastewater Treatment Plant #3)
- Lift Station #1 improvements (McHenry Avenue at Barlina Road)
- Administrative office reconfiguration (Wastewater Treatment Plant #2)

### **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 2014/2015 budget request reflects the following capital purchases:

- Replace vehicle #322
- Replace ambulance #352
- Replace pumper #340
- Replace boat #399
- Replace SCBA compressor

### **Other Funds**

The remainder of the expenditures for the City is comprised of 28 funds that account for 29.68% of total expenditures and other uses. These funds include:

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

### **Home Rule Sales Tax Fund**

The Home Rule Sales Tax Fund provides funding for the Target Response Unit in the Police Department, enhanced economic development initiatives, flooding mitigation, and document management and imaging, and to support existing City services. Home Rule Sales Tax funds are also dedicated to the repayment of debt on major construction projects and are used to enhance the City's street resurfacing program.

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



### **Motor Fuel Tax Fund**

The Motor Fuel Tax Fund is used to account for the maintenance and improvement of various streets in the City. Financing is provided by the City's share of Motor Fuel Tax allotments. State Statutes require those allotments to be used to maintain streets. Salt and other de-icing materials for the City's snowplowing operations, as well as traffic signal maintenance costs, are budgeted in the Motor Fuel Tax Fund. Capital expenditures in the fiscal year 2014/2015 budget are:

- IL Route 176/Main Street intersection improvements (Phase I engineering)
- Crystal Lake Avenue/Main Street intersection improvement (Phase II engineering)
- South Main Street widening
- Bikeway corridor improvements
- Country Club multi-use path
- Illuminated street signs

### **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 for the City's annual city-wide road resurfacing program, annual pavement marking program, sidewalk repairs and curb replacement, and pedestrian safety improvements.

### **Three Oaks Recreation Area Fund**

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 the City Council, the Vulcan Lakes Advisory Committee and City Staff, the recreation area became a reality in 2010.

The City opened the Three Oaks Recreation Area to the public on October 1, 2010. The area provides an unparalleled recreational experience. The pristine waters are a prime venue for swimming, boating, hiking and fishing. Fiscal year 2011/2012 was the first full year of operations. Included in this fourth-year budget (fiscal year 2014/2015) are funds to provide for the operations of the recreation area, including Site Supervisors, attendants and lifeguards, as well as maintenance of equipment.

Budgeted in the Three Oaks Capital and Equipment Replacement Fund for fiscal year 2014/2015 are funds for the addition of a paddle pontoon and wireless area network in the park. Also budgeted are funds to provide for repairs to the Main Street basin and to replace the utility vehicle.

### **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 (funded from Home Rule Sales Tax receipts).

### **Capital Construction Funds**

In order to provide 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 benefitting 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 City residents in general. Included in capital construction funds are projects financed through tax increment financing (TIF) districts (Main Street TIF, Virginia Street TIF and Vulcan Lakes TIF) and from developer donations in lieu of dedications of land for park and recreational purposes (Three Oaks Development Fund). Included in the fiscal year 2014/2015 budget are funds to provide for an additional beach area at Three Oaks Recreation Area in order to add a scuba attraction to the park, pending an award of grant proceeds from the Illinois Department of Natural Resources.

### **FINANCIAL POLICIES**

The City of Crystal Lake's Financial Policies 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 in 2009, which is the last time the City utilized Moody's Investor Services as part of a bond issuance, they upgraded the City's bond rating from an Aa3 to an Aa2, which was subsequently recalibrated to an Aa1 in a global scale change. In 2009, Standard and Poor's rated the City for the first time with an AA+ rating. The AA+ rating was affirmed by Standard and Poor's again in 2012 and 2013.

The following are detailed in the City of Crystal Lake's Financial Policies:

- Budget Policy
- Purchasing Authority Policy and Procedures
- Purchase Card Policy and Procedures
- Capital Asset Policy and Procedures
- Debt Management Policy
- Fund Balance Policy

- Investment Policy
- Revenue and Cash Management Policy
- Personal Information Protection Policy and Red Flag Policy

### **Debt Administration**

As of April 30, 2014, the City will have a number of debt issues outstanding. These include \$8,269,000 in special service area bonds and \$35,180,000 in general obligation bonds paid from alternative revenue sources. In addition, in the Water and Sewer Funds there is an \$7,858,257 low interest (2.535%) note payable to the Illinois EPA, which is funded through a combination of user fees and water and sewer connection fees in the Water and Sewer Fund.

Proposed for fiscal year 2014/2015 is the issuance of \$3,768,000 in general obligation bonds. Bond proceeds will be used towards infrastructure improvements in the Water and Sewer Fund. Another option that will be reviewed is the use of the Illinois Environmental Protection Agency (IEPA) revolving loan program for water and sewer infrastructure improvement programs.

Under Illinois Compiled Statutes, general obligation bonded debt issuances are subject to a legal limitation based on 8.625% of the total assessed value of real estate property for non-home rule communities. Since the City is a home rule community, the City is not subject to these limitations. However, the City shall impose the non-home rule limit upon itself through the approval of its Financial Policies and Procedures by the Crystal Lake City Council. With the inclusion of general obligation bonds proposed for fiscal year 2014/2015, the City's ratio of net bonded debt to estimated full value as determined using the City's 2012 equalized assessed valuation is 3.59%.

### **Budgetary Control Basis**

The annual City Budget is prepared on the current financial resources measurement focus for all funds, using the modified accrual basis of accounting, whereas the City's basis for accounting for the Comprehensive Annual Financial Report is on an accrual and modified accrual basis. All annual appropriations lapse at the end of the fiscal year to the extent they have not been expended or lawfully encumbered. Expenditures may not exceed appropriations at the fund level.

### **PERFORMANCE MEASUREMENTS**

The budget document continues to be modified to report more quantitative and qualitative performance measurements. A goal of the City is to establish a reporting system which will give the public, City Council and staff the ability to evaluate the level and value of service provided to the community. Future budget documents will serve as the primary source of such reporting. The primary focus of this budget's reporting has been quantitative in nature. City management utilizes performance measures as a way to quantify if expenditures are being used in the most efficient manner.

This budget continues the "Crystal Lake Vital Signs" performance reporting. The measures found in the Vital Signs were selected by a collaboration of Department

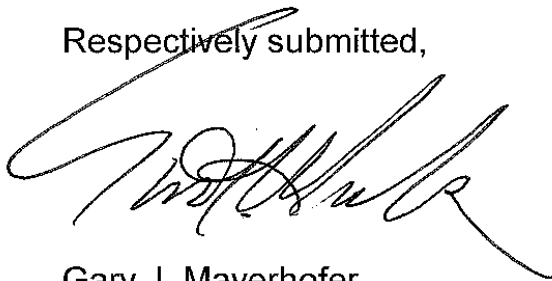
Directors, budget staff, the City Manager, and others in City government. When looked at together, these 18 measures were intended to provide citizens and government with a quick assessment of the health or well-being of the City.

### **ACKNOWLEDGEMENTS**

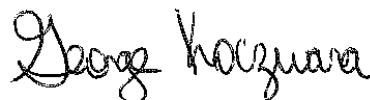
Our organizational culture is one in which each of the strategic commitments is not categorized by department, but rather requires contributions from all levels of the organization, departments, and elected and volunteer commissions. The City of Crystal Lake team, working as one, collectively impacts each strategic commitment. The City of Crystal Lake is in sound financial condition for fiscal year 2014/2015 as evidenced by our continued strong general purpose bond rating, as well as our adherence to external and internal financial policies. We believe the 2014/2015 Annual Budget balances the needs of the City in a fiscally responsible manner.

This budget is the culmination of a major effort by numerous members of the City Staff, City Council and the citizens of Crystal Lake whose input has been utilized to develop policy and spending priorities. We would like to especially thank the Department Directors, Deputy City Manager Eric Helm, Assistant Finance Director Laura Herrig and the Finance and Administrative staff for their help in preparing and assembling this document. On behalf of the Management Team, we are pleased to present the Fiscal Year 2014/2015 City Budget for your consideration.

Respectively submitted,

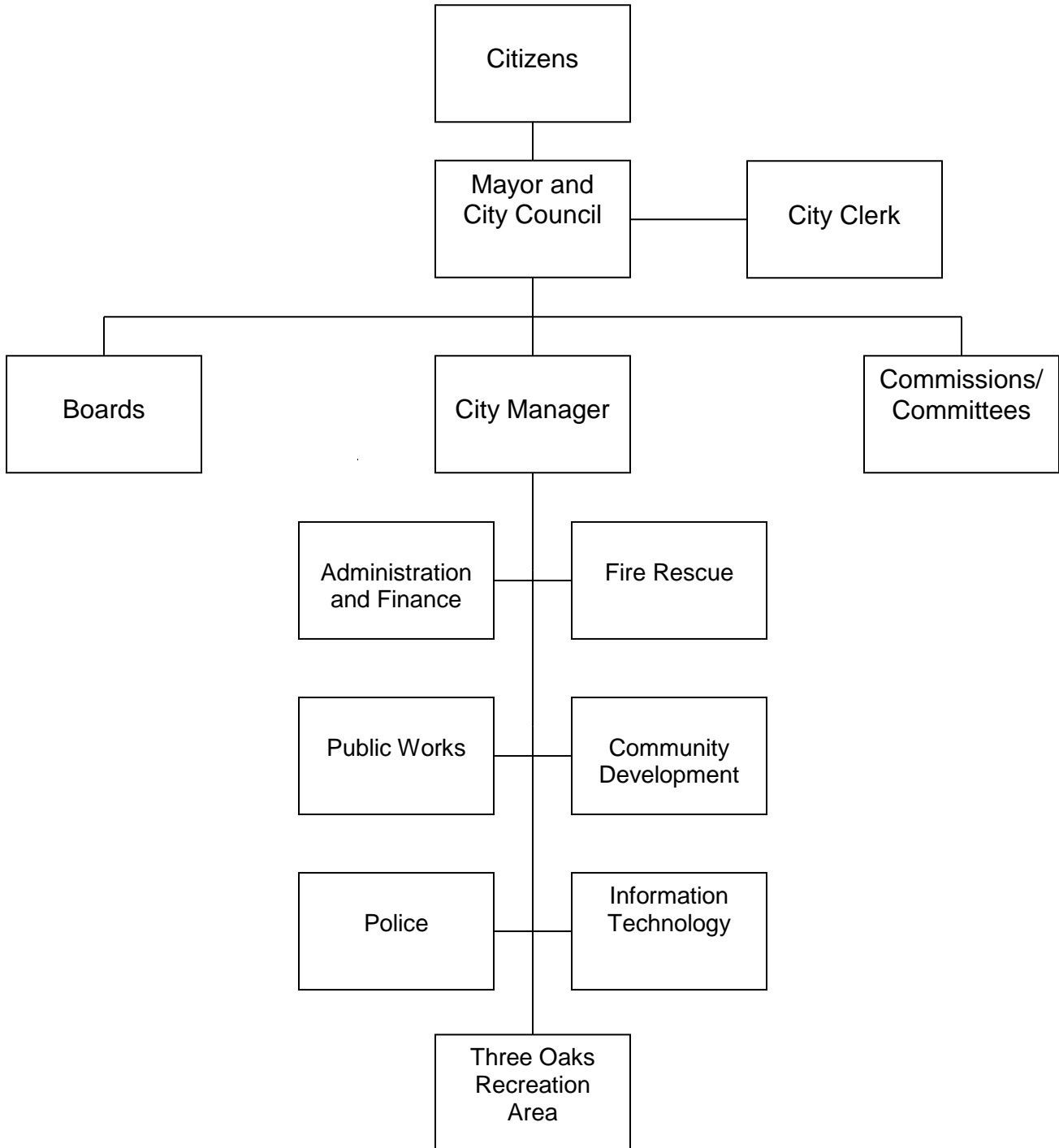


Gary J. Mayerhofer  
City Manager



George J. Koczvara  
Director of Finance/Treasurer

# CITY OF CRYSTAL LAKE ORGANIZATIONAL STRUCTURE



City of Crystal Lake  
Annual Budget  
Fiscal Year 2014/2015



# Performance Measurement

## **Performance Measurement**

Managing a municipality the size of Crystal Lake is, in many ways, like managing a large for-profit corporation. Crystal Lake managers must skillfully steward public dollars to ensure City operations deliver high-quality services at a reasonable cost. Profit-making corporations often translate value in terms of bottom-line profits. Public entities, like the City of Crystal Lake, often look to stakeholder feedback, benchmarking with other cities, industry standards, and achievement of internally established goals to assess the efficiency and effectiveness of its service delivery programs.

Most public entities publish a number of financial tools to convey to their stakeholders how they spend taxpayer dollars. They use legislatively approved budgets to set the course for program operations and infrastructure investments. They report on their financial condition regularly throughout the year and at year-end with an audited Comprehensive Annual Financial Report (CAFR). These reports focus primarily on financial performance, such as how did we spend against a budget, or did tax resources come in as planned. They rarely provide insight into what government programs do, what they accomplish, their challenges, and how well they meet their goals and consumer or stakeholder needs.

Crystal Lake is among a growing number of jurisdictions that produce reports on government performance. These reports attempt to look at what an organization is accomplishing, not just how it spends resources. Along with financial information, they help jurisdictions look at how well they are delivering services, where challenges might exist, and potential opportunities for improvements. The report supports Crystal Lake's goal of being accountable to its residents by providing insight into the accomplishments and challenges faced by the government during the previous year.

Public entities must continually strive to provide their stakeholders with highly efficient, well-managed programs that meet citizen, stakeholder, and policy-maker expectations. Citizens and other stakeholders invest substantial resources in their government and rightfully expect that the government will provide in return quality services at a reasonable cost that meet their needs. This is government's bottom line.

## **Building and Maintaining Community Trust**

Cities today are competing with one another to provide the essential services necessary to successfully meet the needs of their rapidly changing communities. In order to help cities think intelligently and grow strategically for these changes, cities require insight and direction to make informed policy decisions and to make their respective city the best place to live. Reliable feedback from citizens gives cities guidance on how to:

- provide the quality of services residents and businesses expect and require,
- deliver the quality of life that attracts and retains businesses and residents,
- allocate a city's increasingly scarce resources to support key outcomes, and
- attract and retain the human and economic resources necessary to support long-term, sustainable economic growth.

By knowing and providing what a community needs, residents will be more satisfied with their city. Citizen satisfaction surveys have become increasingly more common as many jurisdictions attempt to gauge citizen expectations and satisfaction with government services. They have become important tools for identifying citizen preferences, gauging citizen satisfaction and measuring government performance.

Results from these surveys often focus on both the combined satisfaction ratings and the highest satisfaction ratings.

A review of Crystal Lake's most recent Performance Measures Survey data shows a high level of loyalty to and satisfaction with Crystal Lake. In 2010, 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 equal to the benchmark comparison and two were below.
- 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
- The three characteristics receiving the least positive ratings were employment opportunities, ease of bus travel and traffic flow on major streets.

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.”

Research on customer satisfaction reveals that a very satisfied customer/resident is nearly six times more likely to be loyal and to repurchase and or recommend a product/service/city than is a customer/resident who is “just satisfied.” The average customer/resident with a problem eventually tells nine other people while very satisfied customers tell five other people about their good treatment.

Simply put completely satisfied customers/residents or very satisfied customers/residents are very loyal to a community. Somewhat satisfied customers/residents can be ambivalent and are unpredictable, and dissatisfied customers/residents are very disloyal.

### **Citizen Engagement**

The 2011-2012 Budget marked a new chapter in performance reporting for the City of Crystal Lake with the introduction of “Crystal Lake Vital Signs.” The measures found in the Vital Signs were selected by a collaboration of department directors, budget staff, the City Manager, and others in city government. When looked at together, these 18 measures were intended to provide citizens and government with a quick assessment of the health or well-being of the City.

A reason for the introduction of Vital Signs is to have citizens validate the performance indicators selected by management. Too often, government performance measures are technical in nature or expressed in language not readily understandable to citizens. Thus, eleven of the eighteen Vital Signs are measures of resident attitudes and opinions, measured via periodic representative surveys of residents. The other seven measures are more technical and actuarial measures. When looked at together, Crystal Lake Vital Signs provides a good indication of the overall health of the City.

City of Crystal Lake Vital Signs							
		2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Target
<b>Public Safety</b>							
1	Part I Crimes per 100,000 population	2506	2590	2263	2143	2057	2200
2	Part II Crimes per 100,000 population	8123	6463	6995	8478	7407	6400
3	Percent of fires confined to room of origin	50%	57%	46%	59%	31%	50%
4	Cardiac arrest survival rate (annual %)	33%	25%	26%	26%	31%	25%
<b>Quality of Life</b>							
5	Residents' rating of overall quality of life as excellent or good	89%	Survey conducted periodically	Survey conducted periodically	Survey conducted periodically	Survey conducted periodically	89%
6	Residents reporting they plan on staying in the City of Crystal Lake for the next five years	88%	Survey conducted periodically	Survey conducted periodically	Survey conducted periodically	Survey conducted periodically	88%
7	Violations of state and federal drinking water	0	0	0	0	0	0
8	Water service interruptions per 1,000 service connections	16.05	21.94	21.5	22.5	23.5	20.0
<b>Neighborhood Vitality</b>							
9	Residents rating their neighborhood as a good to excellent place to live	84%	Survey conducted periodically	Survey conducted periodically	Survey conducted periodically	Survey conducted periodically	85%
10	Residents satisfied with snow removal	79%	Survey conducted periodically	Survey conducted periodically	Survey conducted periodically	Survey conducted periodically	80%
11	Resident rating of safety in their neighborhood after dark as excellent or good	86%	Survey conducted periodically	Survey conducted periodically	Survey conducted periodically	Survey conducted periodically	87%
12	Residents rating of overall cleanliness of Crystal Lake as excellent or good	85%	Survey conducted periodically	Survey conducted periodically	Survey conducted periodically	Survey conducted periodically	86%
<b>Financial Excellence &amp; Planning</b>							
13	Residents' rating of overall image or reputation as excellent or good	89%	Survey conducted periodically	Survey conducted periodically	Survey conducted periodically	Survey conducted periodically	89%
14	Residents' rating of services provided by the City of Crystal Lake as excellent or good	86%	Survey conducted periodically	Survey conducted periodically	Survey conducted periodically	Survey conducted periodically	86%
15	Standard & Poor's Bond rating	AA+	AA+	AA+	AA+	AA+	AA+
16	Rating of those residents who had interacted with an employee of the City of Crystal Lake in the previous 12 months as excellent or good	87%	Survey conducted periodically	Survey conducted periodically	Survey conducted periodically	Survey conducted periodically	87%

Sustainability							
17	Residents rating of overall natural environment in Crystal Lake as excellent or good	81%	Survey conducted periodically	Survey conducted periodically	Survey conducted periodically	Survey conducted periodically	82%
18	Residents rating air quality in Crystal Lake as excellent or good	83%	Survey conducted periodically	Survey conducted periodically	Survey conducted periodically	Survey conducted periodically	84%

## Public Safety

### 1. Total reported criminal offenses

Safety from violent or property crimes creates the cornerstone of an attractive community. No one wants to live in fear of crime, fire or natural hazards, and communities in which residents feel protected or unthreatened are communities that are more likely to show growth in population, commerce and property value.

Part I Crimes are collectively known as “Index Crimes”. This name is used because the crimes are considered quite serious; aggravated assault, forcible rape, murder, and robbery are classified as violent crimes, while arson, burglary, larceny, theft, and motor vehicle theft are classified as property crimes. In 2013, 838 or 2057 per 100,000 population Part I crimes occurred. This is lower than that was reported during 2012, which was 873 or 2143 per 100,000 population Part I crimes having had occurred.

### 2. Number of violent & property crimes committed per 100,000 population

Part II Crimes include simple assault, curfew and loitering offenses, embezzlement, forgery and counterfeiting, disorderly conduct, DUI, drug offenses, fraud, gambling, liquor, family offenses, prostitution, public drunkenness, runaways, sex offenses, stolen property, vandalism, vagrancy and weapon offenses. In 2013, 3,018 or 7407 per 100,000 population Part II crimes occurred. This is lower than that was reported during 2012, which was 3,454 or 8478 per 100,000 population Part II crimes having had occurred.

### 3. Percent of fires contained to room of origin

As well as its building and fire codes, a key measure of the effectiveness of a community’s fire prevention and suppression programs is the ability to contain a fire to the room of origin. Over the years, the combination of strengthened codes, such as requiring sprinkler systems in commercial occupancies and multi-family housing complexes, newer and more fire-retardant building materials, and proactive prevention programs, has significantly influenced the containment of fires to the room of origin.

A combination of firefighter training, resource positioning and deployment, public education, and code changes have had a positive effect on improved fire safety.

#### 4. Cardiac arrest survival rate

The percentage of patients in full cardiac arrest who have a pulse upon delivery to a medical facility is accepted as an indicator of performance. Survival is dependent on many factors in addition to Fire Rescue Department response time and engagement at the scene. Changes in administering CPR, early access to an Automatic External Defibrillator (AED) and 911 plays a part in the Chain of Survival. A healthy lifestyle, annual physical exams and access to medical care for the patients we treat can play a major part in surviving a heart attack.

### Quality of Life

#### 5. Overall Quality of Life

Overall quality of life may be the single best indicator of success in providing the natural ambience, services and amenities that make for an attractive community. The overall quality of life in the City of Crystal Lake was rated as “excellent” or “good” by almost nine out of ten respondents.

#### 6. Residents Plan on Staying for the Next Five Years

The most recent citizen survey conducted by the City contained many questions related to quality of community life in the City of Crystal Lake – not only direct questions about quality of life overall and in neighborhoods, but questions to measure residents’ commitment to the City of Crystal Lake. Residents were asked whether they planned to move soon. Intentions to stay provide evidence that the City of Crystal Lake offers services and amenities that work. The citizen survey found that 88% report they plan on staying in the City of Crystal Lake for the next five years.

#### 7. Violations of state and federal drinking water standards

Crystal Lake’s water is safe and clean. Again in 2012, Crystal Lake incurred no violations of state and federal drinking water standards. The Public Works Department enforces high design and maintenance standards that translate to quality water.

#### 8. Water service interruptions per 1,000 service connections

Reliability of water service is often looked at in relation to the number of water service interruptions per 1,000 service connections. The number of service interruptions for 2013 of 23.5 per 1,000 connections was slightly higher than the 22.5 per 1,000 interruptions reported in 2012 due to the required shutdowns for installation of new water mains and the aging infrastructure. As the infrastructure throughout the City ages, the prevalence of water main breaks will increase, which will cause future service interruptions. To alleviate this issue, the City will make every effort to schedule infrastructure replacement programs around critical sections of water main to ensure the highest level of service to our water consumers.

## Neighborhood Vitality

### 9. Neighborhood as a place to live

Cities are ultimately defined by the livability of their neighborhoods. Crystal Lake is not an exception. The most recent citizen survey found that 84% consider their neighborhood to be an excellent or good place to live. A sense of community is a driver of one's impression of their neighborhood as a place to live.

### 10. Snow Removal

Crystal Lake realizes the importance of snow removal to our residents, businesses and the travelling public. The City utilizes a "Snow Management Plan" to safely clear all dedicated City roadways as quickly and efficiently as possible. The most recent citizen survey found that almost eight out of ten residents considered the way snow removal is conducted in the City as either excellent or good. Snow removal is a key driver that correlates most strongly with residents' perceptions about overall City service quality.

### 11. Neighborhood Safety After Dark

An important element of neighborhood vitality is how safe neighborhoods are after dark. The most recent citizen survey found that 86% consider the safety of their neighborhood after dark to be excellent or good.

### 12. Overall Cleanliness

Residents value the aesthetic qualities of their hometowns and appreciate features such as overall cleanliness. The most recent citizen survey found that 85% consider the cleanliness of Crystal Lake to be excellent or good.

## Management & Planning

### 13. Overall Image

When local government leaders are trusted, an environment of cooperation is more likely to surround all decisions they make. Cooperation leads to easier communication between leaders and residents and increases the likelihood that high value policies and programs will be implemented to improve the quality of life of the entire community. Trust can be measured in residents' opinions about the overall direction the City of Crystal Lake is taking, their perspectives about the service value their taxes purchase and the openness of government to citizen participation. The overall image or reputation of Crystal Lake was rated as "excellent" or "good" by almost nine out of ten respondents.

### 14. Rating of Services

Resident opinion about services provided by the City of Crystal Lake could be compared to their opinion about services provided by the state and federal governments. If residents find nothing to admire in the services delivered by any level of government, their opinions about the City of Crystal Lake may be colored by their dislike

of what all levels of government provide. The most recent citizen survey found that 86% consider the services provided by Crystal Lake to be excellent or good.

#### 15. City Bond Rating

A municipal bond rating is very similar to an individual's credit rating. In a similar way that a credit rating estimates an individual's financial credit worthiness, a municipal bond rating represents a city's credit worthiness. Crystal Lake's bond rating of AA+ from Standard & Poor's Rating Service is one of the highest provided by one the nation's most respected bond-rating agencies.

The City of Crystal Lake's municipal bonds are judged to be of very good quality and carry a small degree of investment risk. Crystal Lake maintains adequate cash reserves for all of its funds, has little long-term debt, and consistently receives awards of excellence for both budgeting and financial reporting from the Government Finance Officers Association. Simply put, the City of Crystal Lake is well managed and financially strong.

#### 16. City Employee Interaction

The employees of the City of Crystal Lake who interact with the public create the first impression that most residents have of the City of Crystal Lake. Front line staff that provide information, assist with bill paying, create service schedules, fight fires and crime and even give traffic tickets are the collective face of the City of Crystal Lake. As such, it is important to know about residents' experience talking with that "face." When employees appear to be knowledgeable, responsive and courteous, residents are more likely to feel that any needs or problems may be solved through positive and productive interactions with the City of Crystal Lake staff.

The most recent citizen survey asked those residents who had interacted with an employee of the City of Crystal Lake to rate their experience. The survey found that 87% rated their interaction as either excellent or good.

### Sustainability

#### 17. Natural Environment

These days, increasing attention is paid to proper treatment of the environment. The smell or taste of the air and the overall environment are valued by residents. Treatment of the environment affects air and water quality and, generally, how habitable and inviting a place appears. The most recent citizen survey found that 81% considered the overall quality of the natural environment as excellent or good.

#### 18. Air Quality

The most recent citizen survey found that 83% considered the air quality in Crystal Lake as excellent or good.

City of Crystal Lake  
Annual Budget  
Fiscal Year 2014/2015

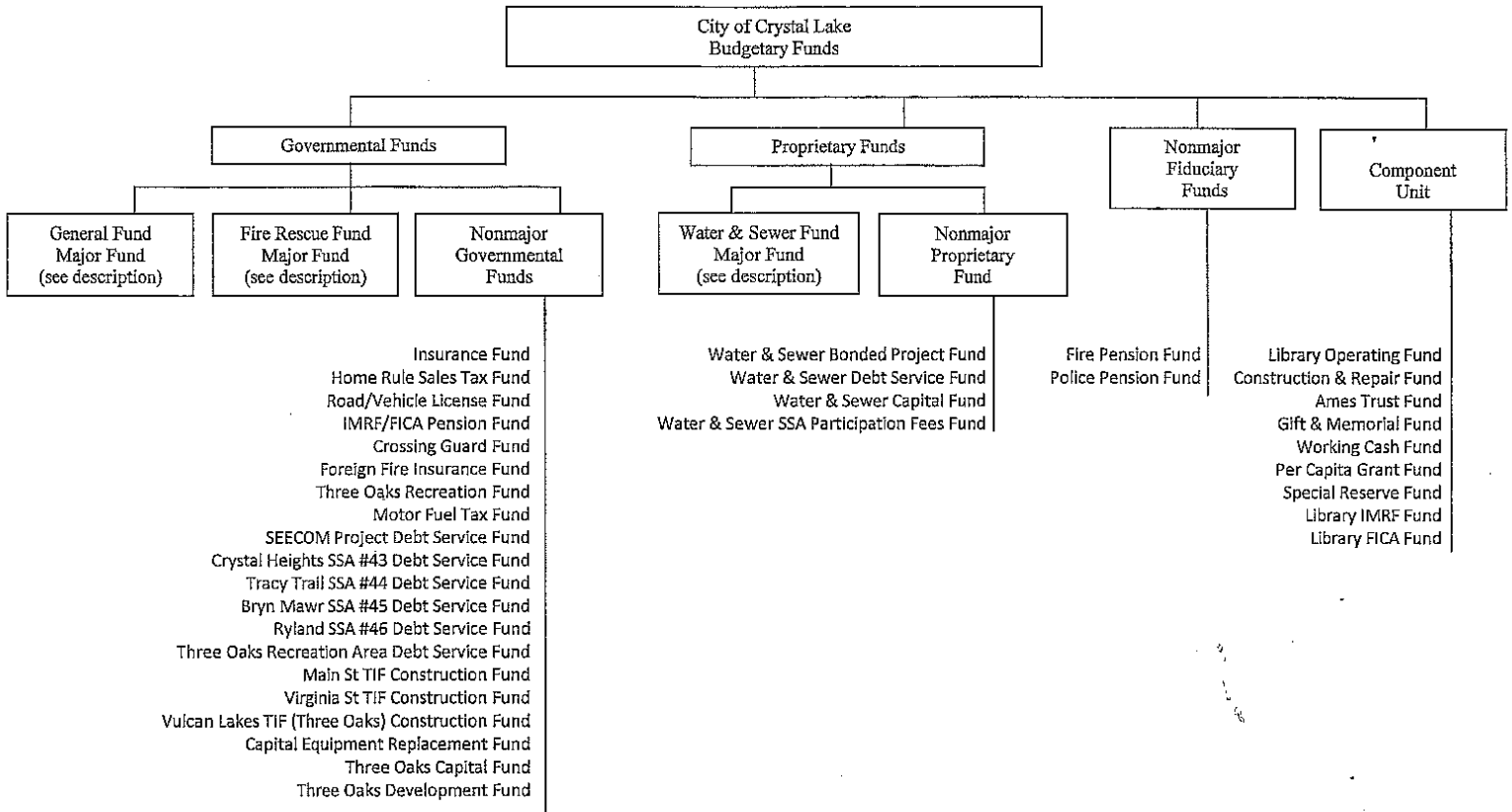


## Summary of All Funds

# FY2014/2015 SUMMARY OF FUNDS CITY OF CRYSTAL LAKE

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

The City of Crystal Lake maintains thirty-eight individual funds. Five funds consisting of resources received and held by the City as an agent for others, are not subject to appropriation but are reported in the City's Comprehensive Annual Financial Report. Included in this submittal are the budgets for the following funds:





FY2014/2015  
SUMMARY OF FUNDS (Cont'd)  
CITY OF CRYSTAL LAKE

**Major Fund Descriptions**

The **General Fund** accounts for all general government activity not accounted for in other funds of the City. Departmental operating activities such as those of police, streets, planning and economic development, engineering and building as well as general government support services, such as the Mayor's Office, City Manager's Office, Finance and Information Technology are accounted for in the General Fund.

**Fire Rescue Fund** is used to track the operating activities of the Fire Rescue Department. Funding for Fire Rescue Department activities is derived mostly from property taxes. Ambulance user fees, wireless alarm monitoring fees and grant proceeds make up the remainder.

The **Water and Sewer Fund** is comprised of a number of divisions working to maintain a quality water supply system and to collect, convey and treat wastewater effectively and efficiently.

**Organizational Relationships**

The presentations of the major funds are divided by departments. A department is a major administrative segment of the City which indicates overall management responsibility for an operation or a group of related operations within a functional area (i.e. Public Works Department). The smallest organizational unit included in this budget submittal is the division. The division indicates responsibility for one operational area, and in many cases these operational areas are put together to demonstrate a broader responsibility. When this is done, the divisions are combined to make up a department.

DEPARTMENT DIVISION	FUND													
	G	FR	WS	INS	HMR	RVL	IMRF	CG	FF	TO	MFT	DS	TIF	CR
Executive Department	X													X
Legal & Judiciary Department	X													X
City Administration Department														
City Manager/Human Resources/Finance	X			X	X		X			X		X		X
Administrative Adjudication	X													X
Shared Services	X													X
Special Projects	X													X
Police/Firefighter Pension	X													

FY2014/2015  
SUMMARY OF FUNDS (Cont'd)  
CITY OF CRYSTAL LAKE

DEPARTMENT DIVISION	FUND														
	G	FR	WS	INS	HMR	RVL	IMRF	CG	FF	3OAK	MFT	DS	TIF	CR	
Police Department	X							X						X	
Fire Rescue Department		X							X						
Community Development	X					X					X		X	X	
Public Works Department															
Public Works Administration			X												
Streets	X													X	
Fleet & Facility Services	X													X	
Water Operations			X												
Sanitary Sewers & Lifts			X												
Storm Sewers	X													X	
Wastewater Treatment			X												
Health Department	X													X	
Information Technology Department	X													X	
Fire & Police Commission	X													X	

**G** - General Fund, **FR** - Fire Rescue Fund, **WS** - Water & Sewer Fund, **INS** - Insurance Fund, **HMR** - Home Rule Sales Tax Fund, **RVL** - Road & Vehicle License Fund, **IMRF** - Illinois Municipal Retirement /FICA Fund, **CG** - Crossing Guard Fund, **FF** - Foreign Fire Insurance Tax Fund, **TO** - Three Oaks Recreation Area Funds, **MFT** - Motor Fuel Tax Fund, **DS** - Debt Service Funds, **TIF** - Tax Increment Financing Construction Funds, **CR** - Capital Replacement Fund

**FY2014/2015**  
**REVENUES & OTHER SOURCES SUMMARY – ALL FUNDS**  
**CITY OF CRYSTAL LAKE**

	2011/2012	2012/2013	2013/2014	2013/2014	2014/2015
	Actual	Actual	Budget	Estimate	Budget
Revenues & Other Sources					
General Fund	24,784,691	26,988,017	27,733,971	26,893,190	27,334,820
Home Rule Sales Tax Fund	4,714,279	4,780,047	4,685,420	4,941,959	4,944,100
Insurance Fund	423,765	988	213,254	-	148,375
Capital Replacement Fund	3,000,000	1,541,874	2,526,205	2,356,205	3,097,933
Fire Rescue Fund	9,319,212	8,444,362	8,394,257	8,413,257	8,820,011
Road/Vehicle License Fund	1,236,125	2,209,356	2,287,600	2,217,110	1,685,199
Crossing Guard Fund	53,679	67,322	43,860	43,460	62,705
IMRF/FICA Fund	1,054,043	1,408,100	1,402,764	1,402,764	1,709,541
Motor Fuel Tax Fund	1,437,047	1,817,742	1,440,458	1,172,693	1,051,193
Foreign Fire Insurance Fund	61,618	62,325	60,150	61,916	60,150
Three Oaks Recreation Fund	682,813	594,708	549,839	512,675	549,145
Three Oaks Capital Fund	-	-	143,822	61,982	44,000
Three Oaks Dvlpmnt Fund	-	-	-	344,015	301,413
Three Oaks Debt Svc Fund	1,030,996	1,009,775	1,048,949	1,050,916	1,049,946
Debt Service Funds	1,236,518	3,449,486	802,116	807,274	621,978
Capital Construction Funds	4,206,857	346,636	83,000	92,232	56,400
Water & Sewer Fund	7,836,790	8,781,598	8,593,564	8,718,371	9,336,754
Wtr & Swr Debt Svc Fund	1,968,533	2,577,906	1,647,857	2,087,300	2,510,975
Wtr & Swr Bonded Prj Fund	765,557	4,270,763	6,975,519	10,272,600	167,250
Wtr & Swr Capital Fund	-	-	-	160,000	3,988,000
Wtr & Swr SSA Fees Fund	-	2,329,774	-	-	-
Police Pension Fund	2,242,022	4,966,681	3,473,971	3,473,971	3,619,564
Fire Pension Fund	3,115,025	3,892,530	2,749,940	2,749,940	2,924,093
Library Funds	5,099,125	4,942,294	4,453,104	5,037,628	4,645,485
Total - All Funds	74,268,695	84,482,284	79,309,620	82,871,458	78,729,030

The schedule of Revenues and Other Sources (above) represents operating revenues of the City, interest income, grant receipts, bond proceeds and transfers between City funds for purposes mostly attributable to capital acquisition.

**FY2014/2015  
EXPENDITURES & OTHER USES SUMMARY – ALL FUNDS  
CITY OF CRYSTAL LAKE**

	2011/2012	2012/2013	<b>2013/2014</b>	2013/2014	<b>2014/2015</b>
	Actual	Actual	<b>Budget</b>	Estimate	<b>Budget</b>
<b>Expenditures &amp; Other Uses</b>					
General Fund	28,390,316	26,904,821	31,684,509	30,597,806	29,712,751
Home Rule Sales Tax Fund	5,930,988	4,594,917	6,607,540	6,485,580	5,851,552
Insurance Fund	113,038	357,406	381,866	163,992	104,725
Capital Replacement Fund	-	1,541,874	2,526,205	2,356,205	3,097,933
Fire Rescue Fund	9,902,053	9,691,854	8,862,395	8,680,320	9,320,861
Road/Vehicle License Fund	2,080,704	2,050,107	2,365,830	2,350,583	2,411,080
Crossing Guard Fund	62,420	56,061	62,705	62,705	62,705
IMRF/FICA Fund	1,457,390	1,500,987	1,750,951	1,665,000	1,749,480
Motor Fuel Tax Fund	3,174,311	2,285,970	4,463,086	1,515,941	4,810,122
Foreign Fire Insurance Fund	49,348	28,450	60,150	60,150	60,150
Three Oaks Recreation Fund	531,735	743,367	549,839	515,094	549,145
Three Oaks Capital Fund	-	-	43,276	61,982	44,000
Three Oaks Dvlpmnt Fund	-	-	-	-	398,826
Three Oaks Debt Svc Fund	1,030,986	1,032,276	1,048,949	1,050,916	1,049,946
Debt Service Funds	1,117,761	3,464,094	802,116	802,116	633,516
Capital Construction Funds	5,234,333	567,345	50,000	55,231	47,500
Water & Sewer Fund	7,103,011	6,510,488	8,883,636	9,233,648	10,073,654
Wtr & Swr Debt Svc Fund	1,713,418	3,452,384	2,417,454	1,960,753	2,967,676
Wtr & Swr Bonded Prj Fund	2,675,158	2,541,767	9,086,618	7,461,403	4,837,344
Wtr & Swr Capital Fund	-	-	-	160,000	3,988,000
Wtr & Swr SSA Fees Fund	-	-	-	-	220,000
Police Pension Fund	1,680,899	1,895,873	1,963,100	2,078,674	2,327,695
Fire Pension Fund	852,703	1,046,481	1,120,300	1,120,300	1,370,560
Library Funds	4,584,501	4,395,618	4,978,014	6,070,898	5,632,143
<b>Total - All Funds</b>	<b>77,685,073</b>	<b>74,662,140</b>	<b>89,708,539</b>	<b>84,509,297</b>	<b>91,321,364</b>

The schedule of Expenditures and Other Uses (above) represents operating expenditures of the City, debt service payments, capital acquisition and transfers between City funds for purposes mostly attributable to capital acquisition.

**FY2014/2015**  
**REVENUES & EXPENDITURES BY TYPE – ALL FUNDS**  
**CITY OF CRYSTAL LAKE**

	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2013/2014 Estimate	2014/2015 Budget
<b>Revenues and Other Sources:</b>					
Charges for services	13,461,005	14,509,780	13,878,146	14,106,571	14,275,662
Licenses and permits	603,915	681,467	753,550	690,800	701,000
Intergovernmental	1,642,168	1,828,584	501,561	130,140	480,403
Fines and forfeits	681,590	581,230	845,000	532,550	557,500
Property taxes	15,074,746	15,392,252	15,759,539	15,728,501	16,746,443
Other taxes	22,439,403	22,704,554	22,675,239	22,815,316	23,029,900
Interest	1,367,535	4,788,067	2,011,713	1,954,668	1,876,249
Miscellaneous	2,024,228	1,928,769	1,872,096	2,143,290	1,730,990
Other sources	16,974,105	22,067,581	21,012,776	24,769,622	19,330,883
<b>Total</b>	<b>\$74,268,695</b>	<b>\$84,482,284</b>	<b>\$79,309,620</b>	<b>\$82,871,458</b>	<b>\$78,729,030</b>

<b>Expenditures and Other Uses:</b>					
General government	7,747,682	8,526,195	10,129,872	9,661,419	9,588,804
Public safety	23,557,852	25,336,860	25,609,005	25,668,961	26,887,566
Highways and streets	4,487,004	4,571,002	6,050,519	5,694,516	5,419,606
Waterworks and sewerage	6,614,448	6,451,434	7,332,304	7,363,173	7,428,013
Culture and recreation	4,401,413	4,438,392	5,562,129	5,044,896	5,211,921
Capital outlay	13,323,501	10,123,612	19,602,488	15,534,879	19,841,897
Debt service	4,239,591	8,329,683	4,695,546	4,240,812	5,074,331
Other uses	13,313,582	6,884,962	10,726,676	11,300,641	11,869,226
<b>Total</b>	<b>\$77,685,073</b>	<b>\$74,662,140</b>	<b>\$89,708,539</b>	<b>\$84,509,297</b>	<b>\$91,321,364</b>

Revenues and Other Sources in Excess of Expenditures and Other Uses	(3,416,378)	9,820,144	(10,398,919)	(1,637,839)	(12,592,334)
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Beginning Balance, May 1	\$93,614,020	\$89,813,073	\$99,471,751	\$99,471,751	\$96,763,038
Changes due to Receivables and Payables	(384,569)	(161,466)	(\$1,070,874)	(1,070,874)	\$0
Ending Balance, April 30	<b>\$89,813,073</b>	<b>\$99,471,751</b>	<b>\$88,001,957</b>	<b>\$96,763,038</b>	<b>\$84,170,704</b>

The difference between budgeted revenues and budgeted expenditures are the planned use of reserves to provide for improvements to infrastructure, as well as to fund capital purchases.

**FY2014/2015  
REVENUES AND EXPENDITURES – BY FUND TYPE  
CITY OF CRYSTAL LAKE**

	<b>Governmental Funds</b>			
	General	Fire Rescue	Nonmajor	Total
	Fund	Fund	Governmental Funds	Governmental Funds
<b><u>FY2014/2015 Revenues and Other Sources (Budget):</u></b>				
Charges for services	\$445,500	\$2,589,300	\$519,334	\$3,554,134
Licenses and permits	456,000		245,000	701,000
Intergovernmental	16,000	12,000	199,413	227,413
Fines and forfeits	557,500		-	557,500
Property taxes	3,693,657	6,187,211	2,484,275	12,365,143
Other taxes	17,079,845		5,950,055	23,029,900
Interest	105,000	1,500	12,249	118,749
Miscellaneous	1,086,612	30,000	589,473	1,706,085
Other sources	3,894,706		5,382,279	9,276,985
<b>Total</b>	<b>\$27,334,820</b>	<b>\$8,820,011</b>	<b>\$15,382,078</b>	<b>\$51,536,909</b>
<b><u>FY2014/2015 Expenditures and Other Uses (Budget):</u></b>				
General government	\$7,734,599		\$1,854,205	\$9,588,804
Public safety	14,333,563	8,732,893	122,855	23,189,311
Highways and streets	4,843,463		576,143	5,419,606
Waterworks and sewerage			-	-
Culture and recreation			549,145	549,145
Capital outlay		587,968	9,185,818	9,773,786
Debt service	423,193		1,683,462	2,106,655
Other uses	2,377,933		6,899,052	9,276,985
<b>Total</b>	<b>\$29,712,751</b>	<b>\$9,320,861</b>	<b>\$20,870,680</b>	<b>\$59,904,292</b>
Revenues and Other Sources in Excess of Expenditures and Other Uses	<u>(\$2,377,931)</u>	<u>(\$500,850)</u>	<u>(\$5,488,602)</u>	<u>(\$8,367,383)</u>
Beginning Balance, May 1	<u>\$12,599,316</u>	<u>\$1,309,766</u>	<u>\$13,964,902</u>	<u>\$27,873,984</u>
Ending Balance, April 30	<u>\$10,221,385</u>	<u>\$808,916</u>	<u>\$8,476,300</u>	<u>\$19,506,601</u>

**FY2014/2015  
REVENUES AND EXPENDITURES – BY FUND TYPE  
CITY OF CRYSTAL LAKE**

	<b>Proprietary Funds</b>				FY2014/2015 Totals
	Water & Sewer Fund	Nonmajor Proprietary Funds	Nonmajor Fiduciary Funds	Component Units	
<b><u>FY2014/2015 Revenues and Other Sources (Budget):</u></b>					
Charges for services	\$9,320,754	\$138,734	\$1,105,000	\$157,040	\$14,275,662
Licenses and permits	-	-	-	-	701,000
Intergovernmental	-	167,250	-	85,740	480,403
Fines and forfeits	-	-	-	-	557,500
Property taxes	-	-	-	4,381,300	16,746,443
Other taxes	-	-	-	-	23,029,900
Interest	10,000	-	1,745,000	2,500	1,876,249
Miscellaneous	6,000	-	-	18,905	1,730,990
Other sources	-	6,360,241	3,693,657	-	19,330,883
<b>Total</b>	<b>\$9,336,754</b>	<b>\$6,666,225</b>	<b>\$6,543,657</b>	<b>\$4,645,485</b>	<b>\$78,729,030</b>
<b><u>FY2014/2015 Expenditures and Other Uses (Budget):</u></b>					
General government	-	-	\$0	-	\$9,588,804
Public safety	-	-	3,698,255	-	26,887,566
Highways and streets	-	-	-	-	5,419,606
Waterworks and sewerage	7,428,013	-	-	-	7,428,013
Culture and recreation	-	-	-	4,662,776	5,211,921
Capital outlay	273,400	8,825,344	-	969,367	19,841,897
Debt service	-	2,967,676	-	-	5,074,331
Other uses	2,372,241	220,000	-	-	11,869,226
<b>Total</b>	<b>\$10,073,654</b>	<b>\$12,013,020</b>	<b>\$3,698,255</b>	<b>\$5,632,143</b>	<b>\$91,321,364</b>
Revenues and Other Sources in Excess of Expenditures and Other Uses	(\$736,900)	(\$5,346,795)	\$2,845,402	(\$986,658)	(\$12,592,334)
Beginning Balance, May 1	\$3,278,455	\$7,456,570	\$54,101,373	\$4,052,656	\$96,763,038
Ending Balance, April 30	\$2,541,555	\$2,109,775	\$56,946,775	\$3,065,998	\$84,170,704

**FY2014/2015  
CHANGES IN FUND BALANCE – ALL FUNDS  
CITY OF CRYSTAL LAKE**

	Estimated Beginning Balance 05/01/14	FY2014/2015 Revenues & Other Sources	FY2014/2015 Expenditures & Other Uses	Projected Ending Balance 04/30/15
General Fund <sup>(1)</sup>	12,599,316	27,334,820	29,712,751	10,221,385
Home Rule Sales Tax Fund <sup>(1)</sup>	1,875,871	4,944,100	5,851,552	968,419
Insurance Fund <sup>(2)</sup>	1,161,780	148,375	104,725	1,205,430
Capital Replacement Fund	3,000,000	3,097,933	3,097,933	3,000,000
Fire Rescue Fund <sup>(1)</sup>	1,309,766	8,820,011	9,320,861	808,916
Road & Vehicle License Fund <sup>(1)</sup>	769,784	1,685,199	2,411,080	43,903
Crossing Guard Fund	45,502	62,705	62,705	45,502
IMRF/FICA Fund	703,919	1,709,541	1,749,480	663,980
Motor Fuel Tax Fund <sup>(1)</sup>	7,211,857	1,051,193	4,810,122	3,452,928
Foreign Fire Insurance Fund	187,003	60,150	60,150	187,003
Three Oaks Recreation Fund	-	549,145	549,145	(0)
Three Oaks Capital Fund <sup>(1)</sup>	-	44,000	44,000	-
Three Oaks Dvlpmnt Fund <sup>(3)</sup>	344,015	301,413	398,826	246,602
Thee Oaks Debt Svc Fund	-	1,049,946	1,049,946	0
SSA 43 Debt Service <sup>(4)</sup>	(3,024)	123,291	120,267	-
SSA 44 Debt Service	157,936	68,350	68,350	157,936
SSA 45 Debt Service <sup>(4)</sup>	14,395	-	14,395	-
SSA 46 Debt Service	17,852	166,668	166,668	17,852
SEECOM Debt Service <sup>(4)</sup>	167	263,669	263,836	-
Main Street TIF	291,869	8,900	-	300,769
Virginia Street TIF	-	43,100	43,100	-
Vulcan Lakes TIF	(1,814,024)	4,400	4,400	(1,814,024)
Water & Sewer Fund <sup>(4)</sup>	3,278,455	9,336,754	10,073,654	2,541,555
Wtr & Swr Debt Svc Fund <sup>(4)</sup>	456,701	2,510,975	2,967,676	-
Wtr & Swr Bonded Prj Fund <sup>(1)</sup>	4,670,094	167,250	4,837,344	0
Wtr & Swr Capital Fund	-	3,988,000	3,988,000	-
Wtr & Swr SSA Fees Fund <sup>(1)</sup>	2,329,774	-	220,000	2,109,774
Police Pension Fund <sup>(5)</sup>	30,088,508	3,619,564	2,327,695	31,380,377
Fire Pension Fund <sup>(5)</sup>	24,012,865	2,924,093	1,370,560	25,566,398
Library Operations Fund	2,187,830	4,056,997	4,056,997	2,187,830
Library Per Capita Fund	-	83,740	83,740	-
Library IMRF/FICA Funds	318,518	452,903	466,694	304,727
Library Ames Trust Fund	366,289	-	3,500	362,789
Library Gift & Memorial Fund	577	18,905	18,905	577
Library Repair Fund	160,032	32,940	32,940	160,032
Library Special Reserve Fund <sup>(1)</sup>	969,367	-	969,367	0
Library Working Cash Fund	50,043	-	-	50,043
	<u>96,763,038</u>	<u>78,729,030</u>	<u>91,321,364</u>	<u>84,170,704</u>



(1) The difference between available revenues and budgeted expenditures are the planned use of unassigned fund balance to provide for improvements to roads and maintenance of water and sewer infrastructure, as well as to fund capital equipment purchases.

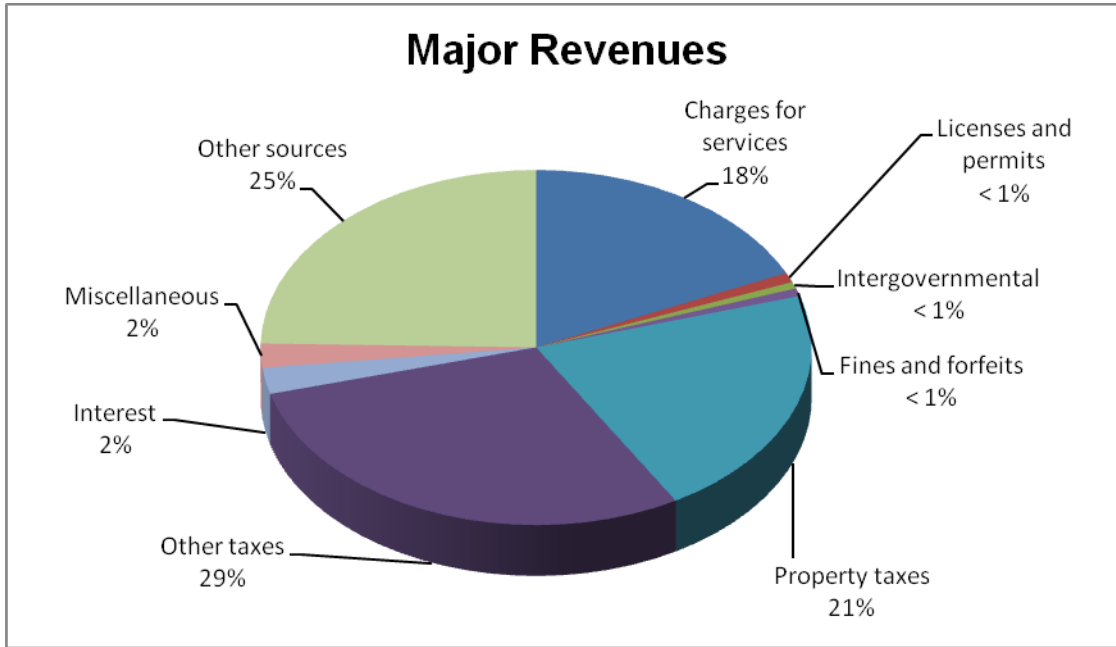
(2) The difference between available revenues and budgeted expenditures are the planned use of unassigned fund balance to provide for benefits as required by the Public Safety Employee Benefits Act.

(3) Park in-lieu fees received from developers that are restricted to funding improvements related to park facilities to support new development.

(4) The difference between available revenues and budgeted expenditures are the planned use of fund balance to provide for debt service. Future debt service payments shall be supported by SSA taxes and water and sewer user fees.

(5) The tax levies for Fire and Police Pensions have been determined by the State of Illinois actuary. The State of Illinois actuary determines the levy amount then each Pension Fund retains its own third-party actuary to verify the amounts. The intention of each actuary is to determine the appropriate level of funding to pay pension benefits as required by State Statutes. Both Fire and Police Pension Boards have recommended that the City Council adopt the levy as determined by the actuary.

FY2014/2015  
MAJOR REVENUES  
CITY OF CRYSTAL LAKE



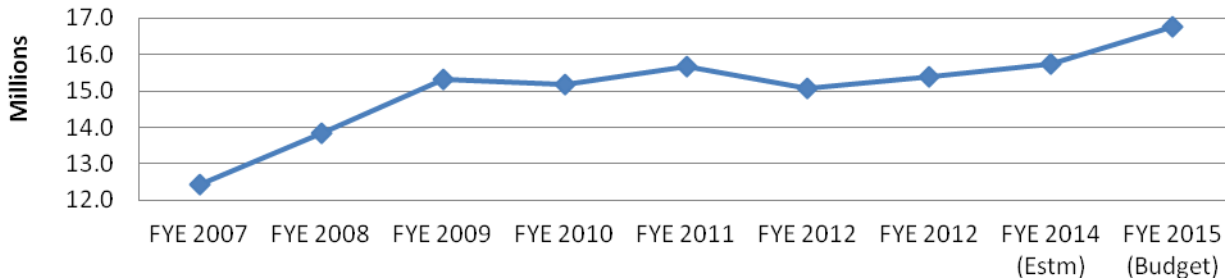
Budget preparation begins with revenue projections. Revenues are projected based on the following:

- Legislative action: The City continues to monitor the legislature through organizations such as the Illinois Municipal League (IML), when in session, to determine potential bills which would directly affect the amount of revenue received from the State.
- Consultation with departments directly involved in evaluating potential and existing revenues: Department heads are required to review their revenue streams during the budget process and make recommendations to the Director of Finance.
- Review of revenue history: The City reviews previous years' revenues to determine revenue projections for the upcoming budget year.
- Economic trends: State of Illinois employment rates, real estate development patterns, interest rates and the Consumer Price Index.
- Consulting with outside sources: The City consults with surrounding communities, County government, financial advisors, and other third-parties to assist in determining revenue forecasts and trends.

Revenue used to support City programs and projects comes from a variety of sources.

The largest sources of revenue for the City come from property taxes (\$16,746,443), sales taxes (\$10,340,055), home rule sales taxes (\$4,900,000), user-fees for water and sewer (\$9,024,966), State income taxes (\$3,984,665), telecommunication taxes (\$1,553,700), and interest income (\$1,876,349). Combined, these sources represent \$48,426,178 or more than 81% of all receipts.

## Property Tax Revenue

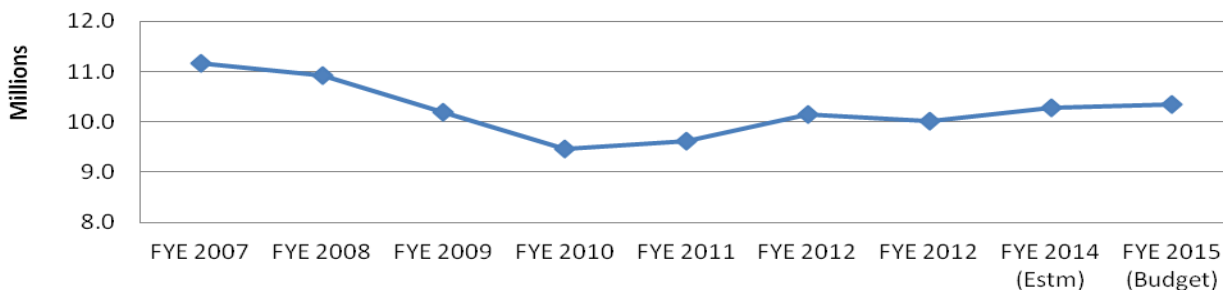


**Property taxes** include amounts levied against all real estate in the City. Real property taxes collected during 2013/2014 were levied December 18, 2012 on assessed values as of January 1, 2012, the lien date. Assessed values are established by the County Assessor at 33.33% of appraised market value. Real property taxes are payable semi-annually. The first payment is due in June, the remainder is payable in September each year.

The County Treasurer collects property taxes on behalf of all taxing districts in the County including the City of Crystal Lake. The County Treasurer periodically remits to the City its portion of the taxes collected.

Property taxes are levied primarily for purposes of meeting pension obligations, public safety, culture and recreation, and debt service. The City currently has no Corporate Property tax.

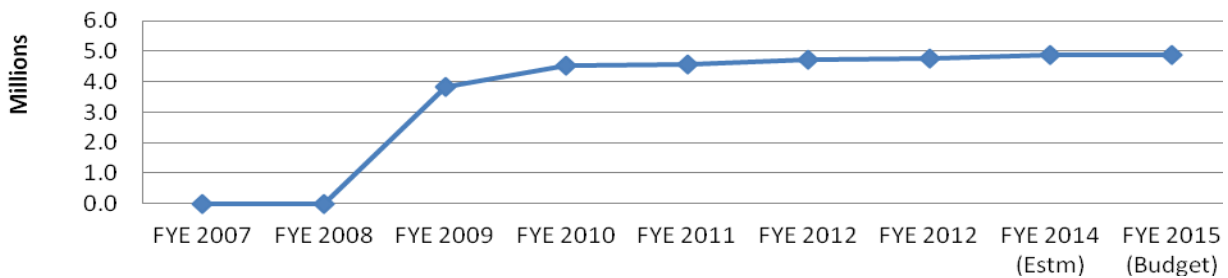
## Sales Tax Revenue



**Sales tax** on general merchandise in the City of Crystal Lake is 7.0%. Of the 7.0%, 1% is returned each month to the City with the remainder being distributed to the State, the RTA, and the County.

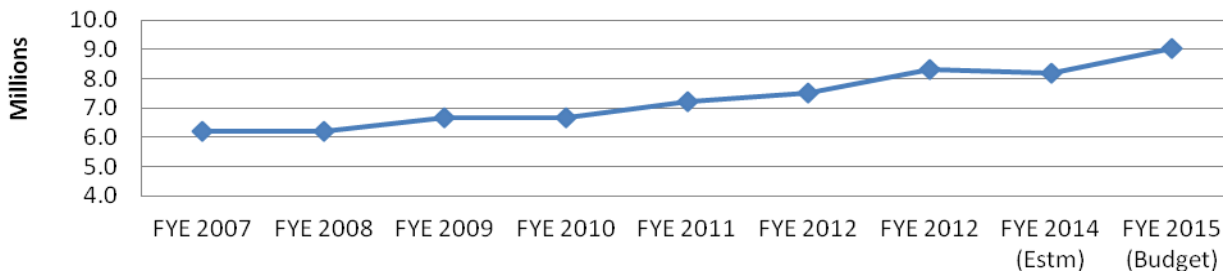
State sales tax revenues are volatile and greatly influenced by the economy. In years past, the City benefited from healthy increases in sales tax revenue but due to the current state of the economy and surrounding area retail growth, it is anticipated that sales tax in 2014/2015 will remain flat.

### Home Rule Sales Tax Revenue



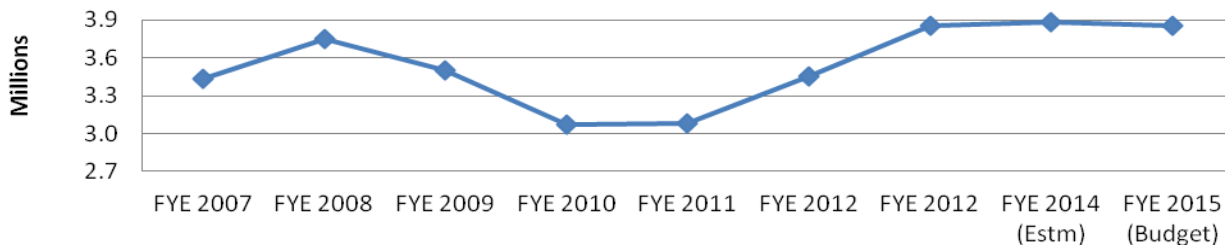
A 0.75% **Home Rule Sales Tax** was implemented under Illinois Home Rule Authority as of July 1, 2008. A Home Rule Sales Tax on general merchandise allows core services of the City to be maintained through fiscal 2014/2015, as well as add programs as outlined in the City’s Strategic Plan (traffic services unit in the Police Department, flooding mitigation, document imaging and management, enhanced economic development activities and the operation of the City’s Three Oaks Recreation Area).

### User Fees



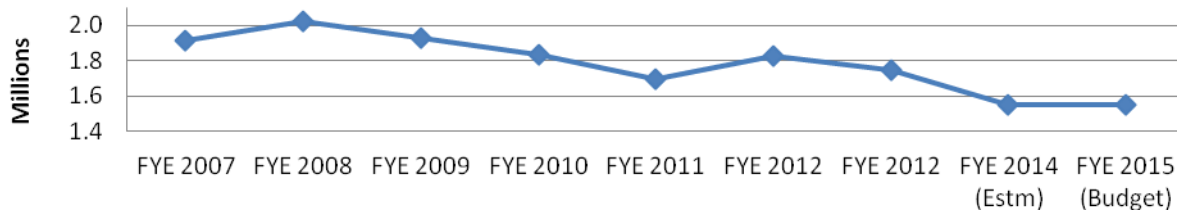
**User fees** for water and sewer are calculated on the number of gallons of water consumed as determined by a water meter. Meters are read every month. Fees for water and sewer are combined in a monthly bill sent to residents and businesses. Due to the necessity to relocate and replace critical infrastructure, this budget introduces a water and sewer rate increase of 11.4%.

## State Income Tax Revenue



**State income tax** revenues are expected to rise above 2013/2014 receipts as claims for unemployment compensation begin to decline. Budgeted revenues are based on the Illinois Municipal League's per capita projections. The Illinois Municipal League is an organization that provides training and other services to local municipalities throughout Illinois.

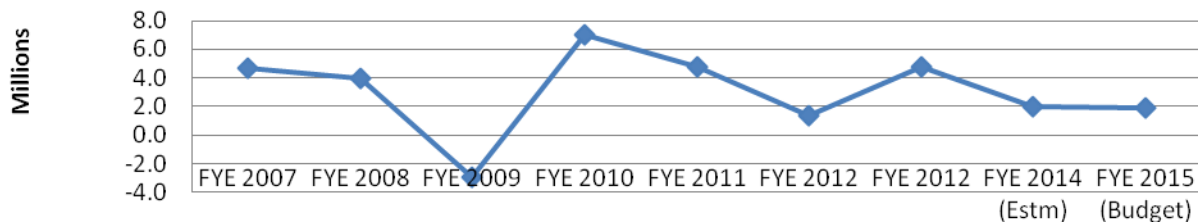
## Telecommunication Tax Revenue



**Telecommunication tax** is administered by the Illinois Department of Revenue. Only those municipalities that have imposed the tax by local ordinance or resolution receive distributions of the telecommunication tax.

Economic indicators suggest that a decrease in telecommunications tax receipts is possible as cellular service providers compete for dollars by offering more services for lower prices.

## Investment Earnings



**Investment Earnings Income** is expected to remain steady as market earning rates remain low. The City continues to monitor its portfolio in order to maximize returns without sacrificing the safety of principal.

**FY2014/2015  
PERSONNEL SUMMARY – ALL FUNDS  
CITY OF CRYSTAL LAKE**

Full Time Equivalents (FTE's)	FY2012/2013 Actual	FY2013/2014 Budget	FY2014/2015 Budget
City Administration	15.50	15.50	14.50
Administrative Adjudication	1.00	1.00	1.00
Police	80.25	79.75	79.75
Community Development	25.00	25.00	22.75
Streets	19.75	20.00	20.00
Storm Sewer Maintenance	8.00	8.00	7.00
Fleet & Facility Services	6.50	6.50	6.50
Information Technology	2.00	2.00	2.00
<b>TOTAL GENERAL FUND</b>	<b>158.00</b>	<b>157.75</b>	<b>153.50</b>
Public Works Administration	5.00	5.25	5.25
Water Operations	13.00	13.00	6.00
Wastewater Treatment	8.50	8.50	10.00
Sewers & Lifts	2.00	2.00	2.00
<b>TOTAL WATER &amp; SEWER FUND</b>	<b>28.50</b>	<b>28.75</b>	<b>29.25</b>
Fire Rescue Operations	67.50	67.25	67.75
<b>TOTAL FIRE RESCUE FUND</b>	<b>67.50</b>	<b>67.25</b>	<b>67.75</b>
<b>TOTAL ALL FUNDS</b>	<b>254.00</b>	<b>254.25</b>	<b>250.50</b>

During the past few years, the equivalent of seventeen positions has become vacant. These positions have been eliminated. These include two full-time positions in the City Administration Department, one full-time position in the Police Department, six full-time positions in the Community Development, seven full-time positions and one-part time position (0.50 full-time equivalent) in the Public Works Department and one full-time position in the Information Technology Department. One full-time position in the Community Development Department and one full-time position in the Fire Rescue Department were converted to part-time positions (0.75 full-time equivalents). In Fiscal Year 2013/2014 a part-time Public Education Coordinator position (0.50 full-time equivalent) was added to the Fire Rescue Department. During the upcoming budget year, one part-time position (0.50 full-time equivalent) in the Public Works Department will be converted to full-time. As the Public Works Department undergoes reorganization, six positions within the Water Operations Division will be transferred to the Sewers and Lifts Division. One position within the Storm Sewer Division will be transferred to the Wastewater Division.

The Personnel Summary-All Funds does not include elected officials, Planning and Zoning Committee members, paid-on-premise firefighters, crossing guards, Library personnel 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 2014/2015



General Fund

# FY2014/2015 REVENUE SUMMARY GENERAL FUND

	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2013/2014 Estimate	2014/2015 Budget
<b>REVENUES</b>					
Property Tax - Police/Fire Pension	3,375,658	3,372,270	3,470,581	3,470,581	3,693,657
<b>Total Property Taxes</b>	<b>3,375,658</b>	<b>3,372,270</b>	<b>3,470,581</b>	<b>3,470,581</b>	<b>3,693,657</b>
Grant Proceeds - State of IL	16,889	515,538	15,000	4,400	4,000
Grant Proceeds - Federal	10,609	41,381	5,000	25,000	12,000
Grant Proceeds - Other	26,623	19,094	-	3,000	-
<b>Total Intergovernmental</b>	<b>54,121</b>	<b>576,013</b>	<b>20,000</b>	<b>32,400</b>	<b>16,000</b>
Sales Tax	10,137,309	10,016,056	10,340,055	10,277,500	10,340,055
Leased Car Tax	35,281	36,185	35,987	38,500	38,500
State Income Tax	3,451,994	3,854,999	3,731,606	3,882,000	3,984,665
Replacement Tax	139,013	142,419	118,161	147,700	147,700
Use Tax	599,648	645,986	625,000	690,700	725,225
Telecommunications Tax	1,824,479	1,746,976	1,860,969	1,553,700	1,553,700
Hotel Tax	281,817	278,356	290,000	290,000	290,000
<b>Total Other Taxes</b>	<b>16,469,541</b>	<b>16,720,977</b>	<b>17,001,778</b>	<b>16,880,100</b>	<b>17,079,845</b>
Liquor Licenses	99,744	96,098	112,750	100,000	100,000
Building Permits	232,482	291,615	350,000	325,000	325,000
Occupancy Permits	5,610	5,440	6,000	6,000	6,000
Miscellaneous Licenses & Permits	25,740	41,175	40,000	15,000	25,000
<b>Total Licenses &amp; Permits</b>	<b>363,576</b>	<b>434,328</b>	<b>508,750</b>	<b>446,000</b>	<b>456,000</b>
Police Department Fines	544,358	447,472	600,000	430,000	430,000
Police Towing (DUIs, etc.)	75,005	76,850	185,000	61,250	67,500
Adjudication Fines	62,227	56,908	60,000	41,300	60,000
<b>Total Fines &amp; Forfeitures</b>	<b>681,590</b>	<b>581,230</b>	<b>845,000</b>	<b>532,550</b>	<b>557,500</b>
Review Fees	41,252	36,798	125,000	75,000	75,000
Inspection Services Fees	31,413	2,915	7,000	4,500	4,500
Storm Sewer Connection Fees	1,800	720	-	3,100	-
Zoning & Subdivision Fees	21,624	23,277	21,500	20,000	20,000
Parking Revenue	235,637	221,435	235,000	221,000	221,000
Special Police Detail	86,528	105,488	100,000	125,802	125,000
<b>Total Charges for Services</b>	<b>418,254</b>	<b>390,633</b>	<b>488,500</b>	<b>449,402</b>	<b>445,500</b>

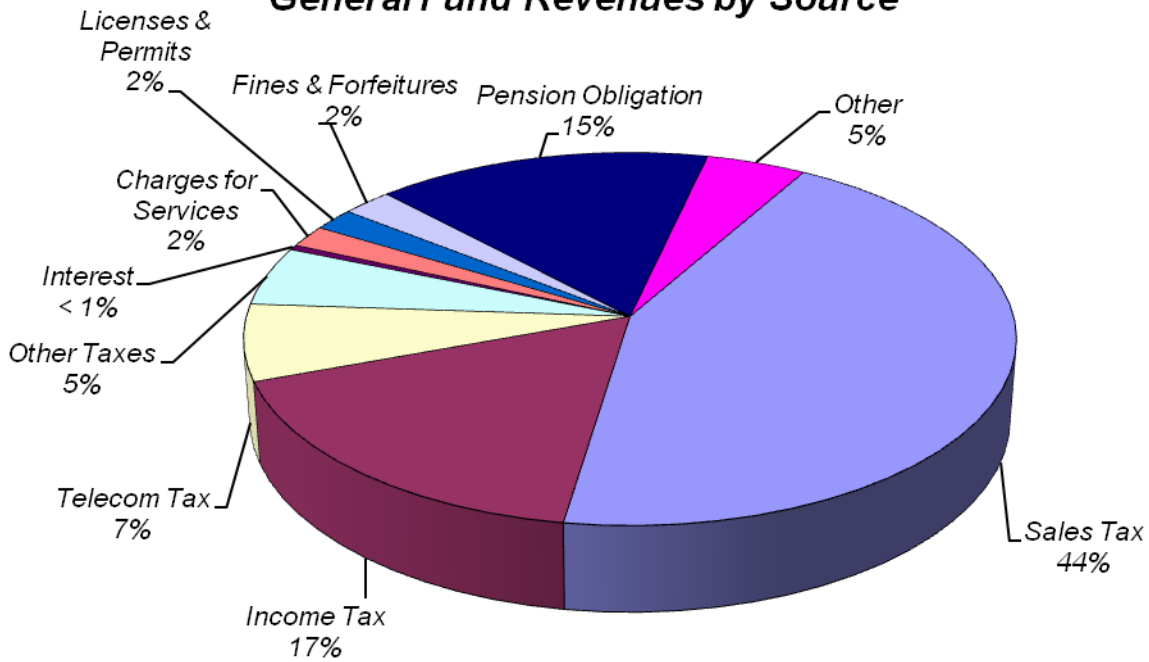
FY2014/2015  
REVENUE SUMMARY (Cont'd)  
GENERAL FUND

	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2013/2014 Estimate	2014/2015 Budget
REVENUES (Cont'd)					
Investment Interest	223,170	284,962	183,333	183,333	105,000
<b>Total Interest Earnings</b>	<b>223,170</b>	<b>284,962</b>	<b>183,333</b>	<b>183,333</b>	<b>105,000</b>
Franchise Fees - Cable	604,233	640,472	626,000	626,000	626,000
Rental Income	82,607	86,025	89,273	53,300	55,112
Transfer Station Host Fees	219,298	334,751	285,000	311,000	315,000
Capital Facilities Fees	4,744	13,959	7,140	-	-
Centennial Celebration	-	-	-	64,600	-
Reimbursed Expenses	22,033	11,244	60,000	15,000	5,500
Miscellaneous	141,284	44,047	248,000	155,000	85,000
<b>Total Miscellaneous</b>	<b>1,074,199</b>	<b>1,130,498</b>	<b>1,315,413</b>	<b>1,224,900</b>	<b>1,086,612</b>
<b>Total Revenues</b>	<b>22,660,109</b>	<b>23,490,911</b>	<b>23,833,355</b>	<b>23,219,266</b>	<b>23,440,114</b>

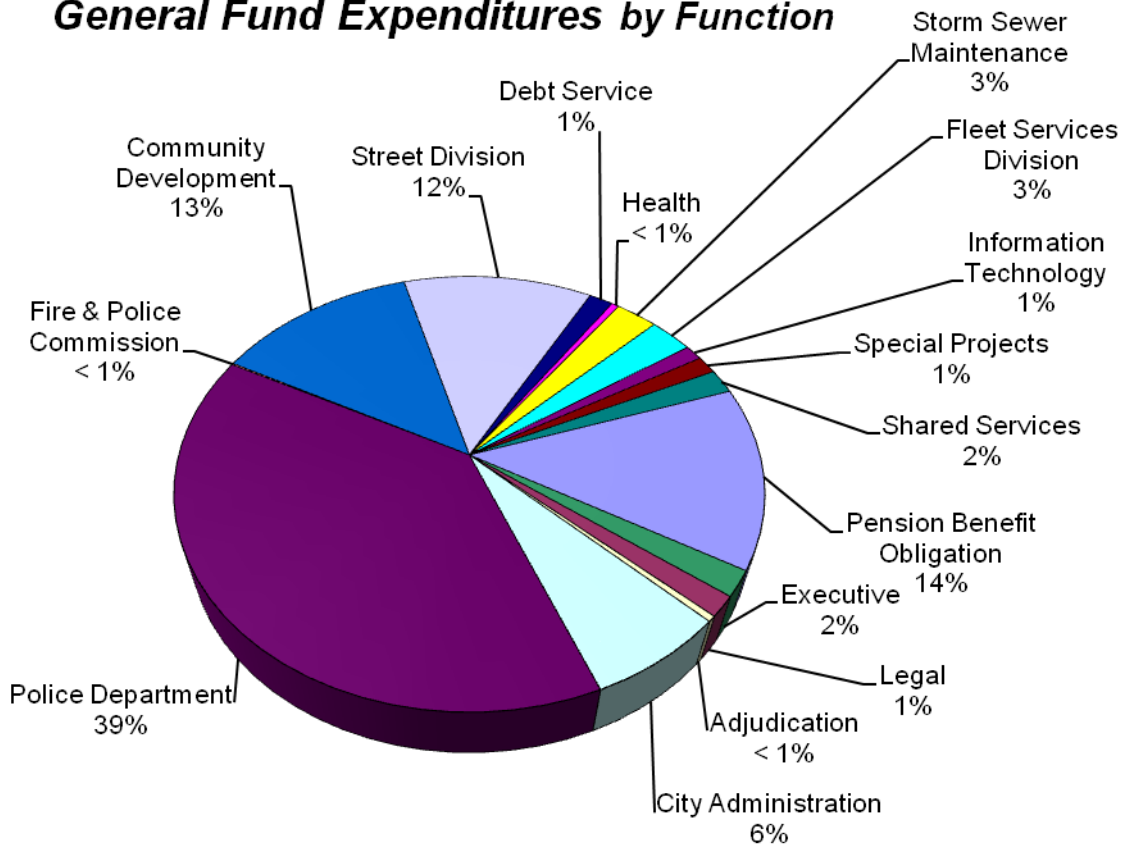
**FY2014/2015  
EXPENDITURE SUMMARY  
GENERAL FUND**

	2011/2012	2012/2013	2013/2014	2013/2014	2014/2015
	Actual	Actual	Budget	Estimate	Budget
<b>EXPENDITURES</b>					
Executive	324,528	405,145	617,893	600,948	517,298
Legal	355,301	309,250	413,350	413,350	413,350
City Administration	1,773,885	1,798,592	1,917,131	1,887,487	1,838,392
Adjudication	77,692	81,882	113,977	88,292	111,953
Police Department	9,194,098	9,589,064	10,421,531	10,477,930	10,609,883
Fire & Police Commission	7,052	39,208	30,023	29,581	30,023
Community Development	2,729,735	3,071,439	3,638,793	3,548,849	3,538,994
Street Division	2,978,194	2,807,709	3,425,813	3,533,718	3,347,742
Health	116,755	94,556	130,000	106,904	130,000
Storm Sewer Maintenance	724,520	1,479,893	1,427,325	826,427	736,810
Fleet & Facility Services	686,956	683,873	734,436	721,509	758,911
Information Technology	432,900	341,936	539,498	447,926	318,783
Special Projects	426,415	472,398	1,207,439	1,177,439	367,700
Shared Services	352,764	431,859	478,713	483,633	498,129
Pension Benefit Obligation	3,375,658	3,372,270	3,470,581	3,470,581	3,693,657
Debt Service	377,426	380,929	427,027	427,027	423,193
<b>Total Expenditures</b>	<b>23,933,879</b>	<b>25,360,003</b>	<b>28,993,530</b>	<b>28,241,601</b>	<b>27,334,818</b>
Revenues in Excess of Expenditures	(1,273,770)	(1,869,092)	(5,160,175)	(5,022,335)	(3,894,704)
<b>OTHER SOURCES (USES)</b>					
Transfer In	2,124,582	2,637,118	3,900,616	3,673,924	3,894,706
Bond Proceeds	-	850,000	-	-	-
Bond Premium	-	9,988	-	-	-
Transfer Out	(4,456,437)	(1,544,818)	(2,690,979)	(2,356,205)	(2,377,933)
<b>Total Other Sources/ (Uses)</b>	<b>(2,331,855)</b>	<b>1,952,288</b>	<b>1,209,637</b>	<b>1,317,719</b>	<b>1,516,773</b>
Change in Fund Balance	(3,605,625)	83,196	(3,950,538)	(3,704,616)	(2,377,931)
Beginning Balance, May 1	19,826,361	16,220,736	16,303,932	16,303,932	12,599,316
Ending Balance, April 30	16,220,736	16,303,932	12,353,394	12,599,316	10,221,385
Nonspendable	(2,191,516)	(2,093,698)	(2,093,698)	(2,093,698)	(2,093,698)
Assigned to promote tourism	-	-	-	(101,474)	(80,474)
<b>Unassigned Balance, April 30</b>	<b>14,029,220</b>	<b>14,210,234</b>	<b>10,259,696</b>	<b>10,404,144</b>	<b>8,047,213</b>

### General Fund Revenues by Source



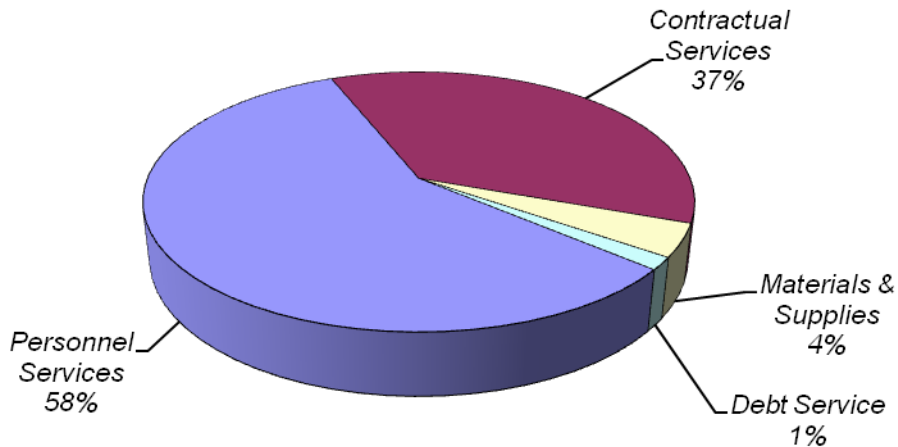
### General Fund Expenditures by Function



**FY2014/2015  
EXPENDITURE SUMMARY – MAJOR OBJECT  
GENERAL FUND**

	Personnel Services	Contractual Services	Materials & Supplies	Capital Outlay	Debt Service	Grand Total
Executive	22,800	494,498	-	-	-	517,298
Legal	-	413,350	-	-	-	413,350
Administration Department	1,555,153	213,700	69,538	-	-	1,838,392
Adjudication	53,857	54,196	3,900	-	-	111,953
Police Department	8,481,797	1,735,261	392,825	-	-	10,609,883
Fire & Police Commission	-	30,023	-	-	-	30,023
Community Development	2,242,363	1,223,324	73,307	-	-	3,538,994
Street Division	1,937,785	983,383	426,574	-	-	3,347,742
Health	-	130,000	-	-	-	130,000
Storm Sewer Maintenance	617,918	65,250	53,642	-	-	736,810
Fleet & Facility Services Division	664,793	45,511	48,607	-	-	758,911
Information Technology	247,453	22,796	48,534	-	-	318,783
Special Projects	-	359,700	8,000	-	-	367,700
Shared Services	-	498,129	-	-	-	498,129
Pension Benefit Obligation	-	3,693,657	-	-	-	3,693,657
Debt Service	-	-	-	-	423,193	423,193
<b>Total</b>	<b>15,823,919</b>	<b>9,962,778</b>	<b>1,124,927</b>	<b>-</b>	<b>423,193</b>	<b>27,334,818</b>
<b>% Percentage</b>	<b>57.89%</b>	<b>36.45%</b>	<b>4.12%</b>	<b>0.00%</b>	<b>1.55%</b>	<b>100.00%</b>

**General Fund Expenditures by Object**



City of Crystal Lake  
Annual Budget  
Fiscal Year 2014/2015

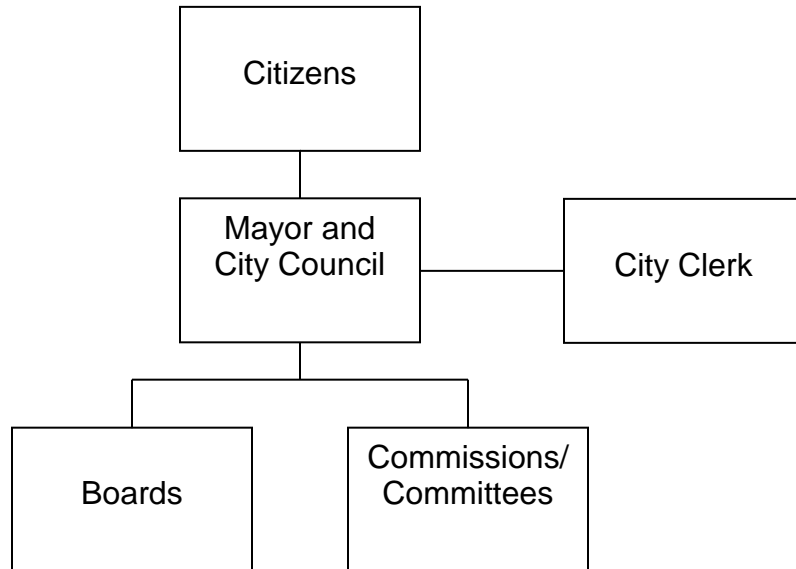


**EXECUTIVE  
DEPARTMENT**

FY2014/2015  
STATEMENT OF ACTIVITIES  
EXECUTIVE DEPARTMENT

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.

FY2014/2015  
ORGANIZATIONAL CHART  
EXECUTIVE DEPARTMENT





FY2014/2015  
ANNUAL BUDGET  
EXECUTIVE DEPARTMENT

EXPENDITURES	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2013/2014 Estimate	2014/2015 Budget
Regular Salaries	20,570	22,510	22,800	22,800	22,800
<b>Total Personnel Services</b>	<b>20,570</b>	<b>22,510</b>	<b>22,800</b>	<b>22,800</b>	<b>22,800</b>
Professional Services	5,550	7,944	6,000	6,000	6,000
Training	6,380	5,788	6,680	6,680	6,680
Dues & Subscriptions	37,052	36,460	37,216	37,369	37,216
Insurance & Bonding	11,407	11,407	11,902	9,804	11,902
Community Activities	36,948	36,187	241,095	226,095	119,500
Other / Hotel Tax	206,621	284,849	292,200	292,200	313,200
<b>Total Contractual Services</b>	<b>303,958</b>	<b>382,635</b>	<b>595,093</b>	<b>578,148</b>	<b>494,498</b>
Total	<b>324,528</b>	<b>405,145</b>	<b>617,893</b>	<b>600,948</b>	<b>517,298</b>

FY2014/2015  
ACCOUNT INFORMATION  
EXECUTIVE DEPARTMENT

- A reduction in the Community Activities account best reflects dollars anticipated to be expended on the City's Centennial Celebration. A year of special events to celebrate the City's Centennial (September 23, 1914 to September 23, 2014) will conclude with a closing ceremony in September 2014.
- Other/Hotel tax expenditures reflect City Council approval of funding requests from not-for-profit organizations that promote tourism to the City of Crystal Lake. Funding levels approved by City Council are as follows:

**FY2014/2015**  
**ACCOUNT INFORMATION (Cont'd)**  
**EXECUTIVE DEPARTMENT**

Other/Hotel Tax	2011/2012	2012/2013	<b>2013/2014</b>	2013/2014	<b>2014/2015</b>
Item Description	Actual	Actual	<b>Budget</b>	Estimate	<b>Budget</b>
Crystal Lake Chamber of Commerce	4,359	4,963	5,000	5,000	5,000
Historic Downtown Assoc	35,000	35,000	35,000	35,000	35,000
Raue Center for the Arts	96,000	144,500	150,000	150,000	150,000
McHenry County Youth Sports Assn	40,778	52,778	52,800	52,800	52,800
Crystal Lake Babe Ruth Baseball	1,631	-	2,000	2,000	2,000
Lakeside Legacy Foundation	20,389	35,389	35,400	35,400	45,400
McHenry County Music Center	2,935	3,600	3,600	3,600	3,600
Crystal Lake Rowing Club	2,029	2,469	2,500	2,500	2,500
Berkshire Ballet Theatre	1,000	1,900	1,900	1,900	1,900
Convention & Visitors Bureau	2,500	4,000	4,000	4,000	14,000
Williams Street Repertory Theatre Co	-	-	-	-	1,000
Total	<b>206,621</b>	<b>284,599</b>	<b>292,200</b>	292,200	<b>313,200</b>

City of Crystal Lake  
Annual Budget  
Fiscal Year 2014/2015



# LEGAL AND JUDICIARY

FY2014/2015  
STATEMENT OF ACTIVITIES  
LEGAL AND JUDICIARY

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.

FY2014/2015  
ANNUAL BUDGET  
LEGAL AND JUDICIARY

EXPENDITURES	2011/2012 Actual	2012/2013 Actual	<b>2013/2014 Budget</b>	2013/2014 Estimate	<b>2014/2015 Budget</b>
Professional	6,740	78,054	8,350	8,350	8,350
Legal	348,561	231,196	405,000	405,000	405,000
<b>Total Contractual Services</b>	355,301	309,250	<b>413,350</b>	413,350	<b>413,350</b>
Total	355,301	309,250	<b>413,350</b>	413,350	<b>413,350</b>

FY2014/2015  
ACCOUNT INFORMATION  
LEGAL AND JUDICIARY

- Legal expenditures reflect fees charged by counsel to represent the City in various legal matters except those associated with collective bargaining units of the City and Administrative Adjudication. Legal expenses associated with collective bargaining units of the City are accounted for in the Professional Services account of the Police Department, Fire Rescue Department and Public Works Administration Department. The Administrative Adjudication program budget is presented in subsequent pages of this document.

City of Crystal Lake  
Annual Budget  
Fiscal Year 2014/2015



**ADMINISTRATION  
DEPARTMENT**

FY2014/2015  
STATEMENT OF ACTIVITIES  
ADMINISTRATION DEPARTMENT

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.

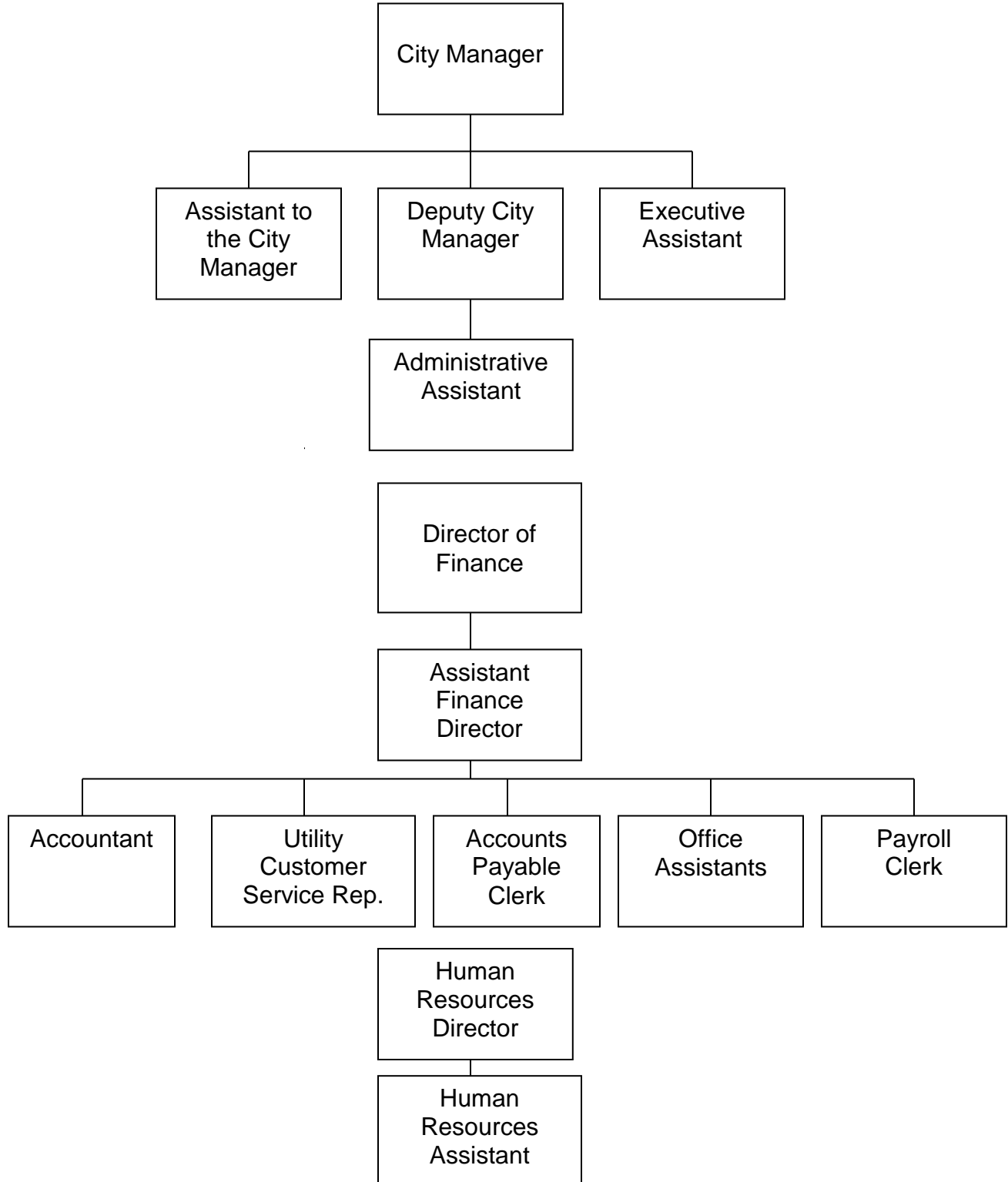
Finance Department

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 full-time, part-time and seasonal employees of the City of Crystal Lake.

FY2014/2015  
ORGANIZATIONAL CHART  
ADMINISTRATION DEPARTMENT



FY2014/2015  
PERSONNEL SUMMARY  
ADMINISTRATION DEPARTMENT

Position	Actual FY2012-2013	Budget FY2013-2014	Budget FY2014-2015
City Manager	1.00	1.00	1.00
Director of Finance	1.00	1.00	1.00
Deputy City Manager	2.00	2.00	1.00
Assistant to the City Manager	1.00	1.00	1.00
Director of Human Resources	1.00	1.00	1.00
Assistant Finance Director	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00
Human Resources Assistant	1.00	1.00	1.00
Administrative Assistant	1.75	1.75	2.50
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	1.00
Total Staff	15.50	15.50	14.50

FY2013/2014  
ACCOMPLISHMENTS  
ADMINISTRATION DEPARTMENT

- Crystal Lake Centennial Celebration: City Staff performed numerous functions to organize and manage the City's Centennial Celebration:
  - *Centennial Committee Operations:* Provided support and guidance to the Centennial Committees.
  - *Centennial "Kick-Off" Celebration:* Organized a three day festival at Three Oaks Recreation Area in September 2013.
  - *Winter Festival:* The City coordinated with the Crystal Lake Park District and Lakeside Legacy Foundation to host the Winter Festival in December 2013.
  - *Speaker Series:* In addition, other events continue to be held to commemorate the City's Centennial, including a monthly speaker series.
  - *Centennial Event Promotion:* City Staff assisted with the coordination of public information regarding centennial events.
  - *Planning of Centennial Closing Event:* City Staff is working with the Committee to organize the Centennial Closing events in September 2014.



FY2013/2014  
ACCOMPLISHMENTS (Cont'd)  
ADMINISTRATION DEPARTMENT

- Managed the Three Oaks Recreation Area: Three Oaks continued to be an attraction in 2013/2014. 88,232 people visited the park this year. City Staff managed the maintenance and operations of the facility.
- The City completed a number of major capital improvement projects including: McHenry Avenue (Route 14 to Rakow Road), City-wide bikeway corridor improvements, Country Club water main, Railroad Street commuter lot expansion and an annual maintenance programs that included resurfacing 8.1 miles of streets, eliminating 200 tripping hazards through the City's sidewalk and curb repair program, and crack sealing 74,900 linear feet as a pavement preservation technique for the City. In addition, the City assisted McHenry County in completing the Rakow Road project.
- Implemented an enhanced downtown surface-parking plan which will include the expansion of the existing commuter parking lot along Railroad Street to extend completely between Second Street and Grant Street. Improvements included in this project were: Additional commuter parking spaces, Additional motorcycle parking spaces, Additional bike racks, New roadway lighting along Railroad Street and Grant Street, matching the decorative poles throughout the rest of the Downtown District, and the conversion of the remaining paid parking spaces in the Depot Parking Lot to free 4-hour parking
- The City continued implementation of an electrical aggregation program for its residents which provide cost savings for the supply of electricity. In 2010, the Illinois State Legislature gave cities a tool to help taxpayers save money giving cities the ability to seek competitive pricing for the provision of electricity to residents and small businesses. Following a successful referendum, the City successfully combined electrical service for all individual customers into a single bid, lowering electrical bills for residents and consumers.
- Significant progress continues to be made in implementing the strategic commitments of the first-ever Strategic Plan completed in 2007.
- The proactive economic development program, that encourages business retention and recruitment, continues to be enhanced. Over the past 3 years, nearly 1,000,000 square feet of vacant space has been occupied by new businesses in Crystal Lake, and has created over 1,000 new jobs in Crystal Lake.
- An overall high-quality customer service culture, through increased training and communication, continued to be promoted.
- The City continued to improve and promote effective, positive communication with the community, staff, and elected officials.

FY2013/2014  
ACCOMPLISHMENTS (Cont'd)  
ADMINISTRATION DEPARTMENT

- An overall safety culture, through training and communication, continued to be promoted.
- The City continued to work with METRA, the Union Pacific Rail Line, and PACE suburban bus service to maintain commuter friendly transportation. In addition, the City, in cooperation with McHenry County, and the cities of McHenry and Woodstock continued to provide dial-a-ride services through the MCRidge program. The MCRide service makes it easier for suburban to suburban commuters and persons with disabilities to schedule and use dial-a-ride services in McHenry County, improve access to jobs and job related activities, and provide greater mobility to individuals with disabilities.
- The City received the Certificate of Achievement for Excellence in Financial Reporting and the Distinguished Budget Presentation Award from Government Finance Officers' Association.

FY2014/2015  
OBJECTIVES  
ADMINISTRATION DEPARTMENT

- Continue to promote the development of strategic areas, including the Three Oaks Recreation Area, the Main Street T.I.F., the Northwest corridor, the Route 31 corridor, the Virginia Street T.I.F., and the commercial areas along Route 14.
- Complete a number of major capital improvement projects including: South Main Street improvements and associated utility relocations and an annual maintenance program including street resurfacing, eliminating tripping hazards through the City's sidewalk and curb repair program, and crack sealing as a pavement preservation technique for the City. In addition, the City will continue monitoring of the IL Route 176 and IL Route 31 project and coordinate with the State of Illinois on the US Route 14 widening project (Crystal Lake Avenue to Lake Shore Drive in Woodstock).
- Continue to implement the plan to commemorate the City's Centennial.
- Enhance the City's Performance Measurement Program.
- 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.
- Continue to explore strategic annexation opportunities.

FY2014/2015  
OBJECTIVES (Cont'd)  
ADMINISTRATION DEPARTMENT

- 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 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.
- Coordinate the development of a City-wide GIS system.

FY2014/2015  
ANNUAL BUDGET  
ADMINISTRATION DEPARTMENT

EXPENDITURES	2011/2012	2012/2013	2013/2014	2013/2014	2014/2015
	Actual	Actual	Budget	Estimate	Budget
Regular Salaries	1,304,506	1,322,087	1,412,592	1,412,592	1,295,577
Part-time Salaries	32,670	34,152	34,925	34,925	37,718
Overtime	12	-	2,500	2,500	2,500
Group Insurance	223,277	220,223	217,647	196,941	219,358
<b>Total Personnel Services</b>	<b>1,560,465</b>	<b>1,576,462</b>	<b>1,667,664</b>	<b>1,646,958</b>	<b>1,555,153</b>
Professional	37,700	40,463	37,030	37,030	37,030
Annual Audit	17,352	16,680	23,503	21,500	21,500
Publishing	3,288	4,144	6,850	6,850	7,100
Postage & Freight	21,769	23,422	25,638	25,638	36,238
Training	7,724	9,681	9,500	9,500	9,500
Dues & Subscriptions	4,455	8,054	8,116	8,116	8,116
Insurance & Bonding	63,097	55,237	56,866	49,931	56,866
Physical Examinations	1,216	806	2,000	2,000	2,000
Office Equipment	3,546	4,201	5,350	5,350	5,350
Employee Programs	1,452	10,974	11,500	11,500	30,000
<b>Total Contractual Services</b>	<b>161,599</b>	<b>173,662</b>	<b>186,353</b>	<b>177,415</b>	<b>213,700</b>
Office Supplies	10,213	10,729	11,300	11,300	11,300
Motor Fuel & Lub.	3,999	1,875	1,750	1,750	1,750
Comp. Hardware & Software	9,606	7,012	5,566	5,566	9,888
Small Tools & Equipment	1,515	2,682	4,800	4,800	4,800
Automotive Supplies	1,913	1,852	2,000	2,000	2,000
Stationery & Printing	24,575	24,318	37,698	37,698	39,800
<b>Total Materials &amp; Supplies</b>	<b>51,821</b>	<b>48,468</b>	<b>63,114</b>	<b>63,114</b>	<b>69,538</b>
<b>Total</b>	<b>1,773,885</b>	<b>1,798,592</b>	<b>1,917,131</b>	<b>1,887,487</b>	<b>1,838,392</b>

FY2014/2015  
ACCOUNT INFORMATION  
ADMINISTRATION DEPARTMENT

- A reduction in Regular Salaries is attributable to a vacancy in the Director of Finance position. Deputy City Manager, George Koczvara was appointed Interim Director of Finance on November 1, 2013.
- The change in Part-time Salaries reflects wages paid in the prior year coupled with a projected merit increase equal to 2.5%. The prior year budget amount was found to be understated.
- Audit fees reflected in this budget are pursuant to the terms of a contract with an independent audit firm.
- Additional funds have been requested in the Postage and Freight account as well as, the Stationery & Printing account. Additional funds will provide for the continuation of a monthly newsletter to Crystal Lake residents and businesses.
- Additional funds have been requested in the Employee Programs account. Additional funds will provide for employee training city-wide, covering a myriad of topics.
- An increase in Computer Hardware & Software is attributable to annual licensing costs for the City's new GIS mapping software. The GIS mapping software license cost is allocated among all users in various departments of the City.

City of Crystal Lake  
Annual Budget  
Fiscal Year 2014/2015



**ADMINISTRATIVE  
ADJUDICATION**

**FY2014/2015  
STATEMENT OF ACTIVITIES  
ADMINISTRATIVE ADJUDICATION DIVISION**

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.

**FY2014/2015  
PERSONNEL SUMMARY  
ADMINISTRATIVE ADJUDICATION DIVISION**

Position	Actual FY2012-2013	Budget FY2013-2014	Budget FY2014-2015
Administrative Assistant	1.00	1.00	1.00
Total Staff	1.00	1.00	1.00

**FY2013/2014  
ACCOMPLISHMENTS  
ADMINISTRATIVE ADJUDICATION DIVISION**

- Continued to successfully implement the Administrative Adjudication Program for the City of Crystal Lake.

**FY2014/2015  
OBJECTIVES  
ADMINISTRATIVE ADJUDICATION DIVISION**

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

FY2014/2015  
ANNUAL BUDGET  
ADMINISTRATIVE ADJUDICATION DIVISION

EXPENDITURES	2011/2012	2012/2013	2013/2014	2013/2014	2014/2015
	Actual	Actual	Budget	Estimate	Budget
Regular Wages	43,372	44,027	45,766	45,766	46,910
Overtime	-	-	-	500	-
Group Health Insurance	6,967	6,967	7,315	6,926	6,947
<b>Total Personnel Services</b>	<b>50,339</b>	<b>50,994</b>	<b>53,081</b>	<b>53,192</b>	<b>53,857</b>
Professional	25,752	29,854	53,396	30,000	53,396
Postage & Freight	546	474	2,500	600	800
<b>Total Contractual Services</b>	<b>26,298</b>	<b>30,328</b>	<b>55,896</b>	<b>30,600</b>	<b>54,196</b>
Office Supplies	76	310	1,000	500	500
Comp. Hardware & Software	188	250	2,500	2,500	2,200
Stationery & Printing	791	-	1,500	1,500	1,200
<b>Total Materials &amp; Supplies</b>	<b>1,055</b>	<b>560</b>	<b>5,000</b>	<b>4,500</b>	<b>3,900</b>
Total	<b>77,692</b>	<b>81,882</b>	<b>113,977</b>	<b>88,292</b>	<b>111,953</b>

FY2014/2015  
ACCOUNT INFORMATION  
ADMINISTRATIVE ADJUDICATION DIVISION

- Administrative Adjudication expenditures reflect operating costs of the City's Administrative Adjudication program. Reflected in expenditures are an independent Administrative Adjudication Hearing Officer, Prosecutor and one City Administrative Assistant.
- Decreases in fiscal year 2014/2015 expenditures best reflects services and supplies needed to operate the Administrative Adjudication program.



City of Crystal Lake  
Annual Budget  
Fiscal Year 2014/2015



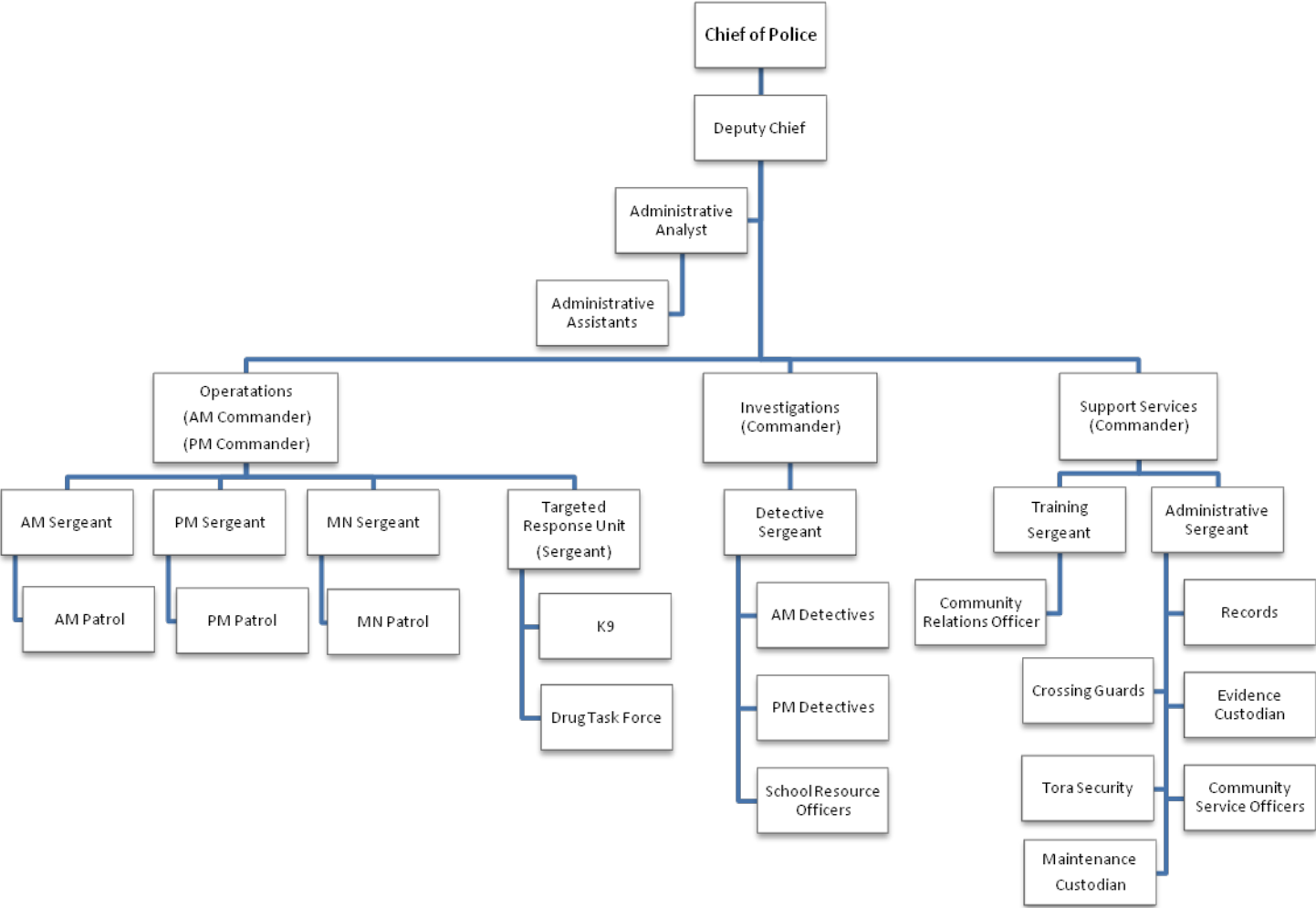
**POLICE  
DEPARTMENT**

FY2014/2015  
STATEMENT OF ACTIVITIES  
POLICE DEPARTMENT

The Police Department is responsible for providing a 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 Crystal Lake Police Department remains committed to providing community service built on a philosophy of customer satisfaction. We have made progress by building partnerships with various community groups. Since these partnerships enable a true problem solving environment, specific solutions can occur.

Additionally, the department continues to prioritize retention of public respect and confidence. To illustrate these ideals, the department recently received accreditation through the Commission of Accreditation for Law Enforcement Agencies (CALEA). During the past several years, the department completed more than 450 CALEA standards before receiving accreditation. This was accomplished through a constant and earnest effort from all departmental employees. Our staff is committed to a high professional level of service and remains committed to protecting the lives and enhancing the safety of all residents.

# FY2014/2015 ORGANIZATIONAL CHART POLICE DEPARTMENT



FY2014/2015  
PERSONNEL SUMMARY  
POLICE DEPARTMENT

Position	Actual FY2012-2013	Budget FY2013-2014	Budget FY2014-2015
Police Chief	1.00	1.00	1.00
Deputy Police Chief	1.00	1.00	1.00
Commander	3.00	4.00	4.00
Sergeant	11.00	11.00	11.00
Police Officer	50.00	50.00	50.00
Community Service Officer	4.00	4.00	4.00
Office Coordinator	1.00	0.00	0.00
Administrative Assistant	1.00	1.00	1.75
Administrative Clerk	0.75	0.75	0.00
Police Records Supervisor	1.00	1.00	1.00
Administrative Analyst	1.00	1.00	1.00
Police Records Assistant	4.50	4.00	4.00
Maintenance Custodian	1.00	1.00	1.00
Total Staff	80.25	79.75	79.75

FY2013/2014  
ACCOMPLISHMENTS  
POLICE DEPARTMENT

**Goal: Pending acknowledgement of CALEA accreditation in March 2013, maintain compliance of such accreditation standards throughout the reaccreditation phase.**

Status: This goal is met. In March 2013, the Crystal Lake Police Department received initial CALEA accreditation. The department has begun the reaccreditation process and has maintained compliant with all CALEA standards.

**Goal: Research, adopt and implement a Mobile Crash Reporting (MCR) system to electronically document traffic crashes.**

Status: This goal is met. The program has been installed and “train the trainer” was completed. Department personnel are using the program as we continue to complete the training of remaining personnel.

FY2013/2014  
ACCOMPLISHMENTS (Cont'd)  
POLICE DEPARTMENT

**Goal: Implement “Advanced Authentication” for Criminal Justice Information System (CJIS) compliance mandated by the FBI. The mandate sets forth minimum requirements for securing access to the data included within CJIS.**

Status: This goal is partially met. Even though CJIS extended the deadline for Advanced Authentication to September 30<sup>th</sup>, 2014, the department has researched options, vendors and pricing. The department continues to monitor CJIS on this matter. This goal has been extended into FY 2014/2015 budget.

**Goal: Bring all OSHA/IDOL regulations into compliance. This includes the following remaining areas: occupational noise exposure, respiratory protection, hazard communications, lead exposure, control of traffic through traffic incident management areas, and tuberculosis.**

Status: This goal is partially met. One of the seventeen OSHA regulations requires some attention. All remaining requirements are currently being addressed by the agency training coordinator and training committee. The goal is to complete the remaining tasks before April 30, 2014.

**Goal: Continue to use crime analysis techniques and departmental resources, such as the chronic nuisance ordinance, to further develop problem-oriented strategies that target repetitive problems or quality of life issues.**

Status: This goal is met. For example the department has worked with the Community Development Department to address code and nuisance issues at rental properties.

**Goal: Continue enhancement of supervisory and management training as well as develop leadership and mentoring opportunities for staff. The Department will send at least one Sergeant or Staff Sergeant to the Northwestern University Center for Public Safety Staff and Command training.**

Status: This goal is met. One sergeant is currently attending this training and anticipated to graduate in 2014. In addition, command staff and other supervisors received eight hours of leadership training in December.

**Goal: Continue to meet CALEA requirements and increase the number of in-house training hours by 5%. Also ensure that annual, bi-annual, and tri-annual training required by CALEA is completed.**

Status: This goal is met. The department is currently on pace to increase in-house training by 11 %.

FY2013/2014  
ACCOMPLISHMENTS (Cont'd)  
POLICE DEPARTMENT

**Goal: Develop an advertising campaign to address distracted driving in the community. Cell phone usage and other distracted driving issues are currently not tracked; however, this will change as of January 1<sup>st</sup> 2013, as this information will now be included on the State crash form. 2013 can be used as a baseline for the campaign and the advertising will be adjusted to address trending distraction areas.**

Status: This goal is in-progress. The department is currently developing this campaign since 2013 will be used as a baseline for future analysis.

**Goal: The Patrol Division will participate in the 2013 Illinois Traffic Safety Challenge. This year-long initiative will include aggressive traffic enforcement, comprehensive training for all staff, and public education efforts in the following areas: seat belt/child safety seats, speeding, and impaired driving.**

Status: This goal is met/in-progress. The department continues to work on the Traffic Safety Challenge. Having completed the first  $\frac{3}{4}$  of the year, we already recognize the number of traffic crashes overall has decreased by 4%, and the number of crashes involving injury has decreased approximately 24%.

**Goal: The Division will continue to work closely with IDOT to acquire grant funding for safety related enforcement efforts; at minimum in line with 2012 participation.**

Status: This goal is in progress. Grant opportunities continue to be a focus, despite budget cuts and tighter restrictions being placed on grant recipients by IDOT. However, due to our efforts, we continue to be a department encouraged by our IDOT liaison to take on more hours and grant money.

**Goal: The Police Department will participate in the now-forming McHenry County Traffic Safety Committee where municipal staff from throughout the County will work to compile traffic crash statistics and their respective causes. This combines efforts and resources to reduce occurrences.**

Status: This goal is in progress. The McHenry County Traffic Safety Committee is still determining how to effectively pursue its goals.

FY2013/2014  
ACCOMPLISHMENTS (Cont'd)  
POLICE DEPARTMENT

**Goal: Develop in-house team building exercises/scenarios that will be used throughout the year. Such training will test the investigators' readiness for a variety of crimes such as gang violence, homicide, and kidnapping/abduction. In addition, this training will also reinforce which outside law enforcement resources are available for specific incidents.**

Status: This goal is met. The Investigation's Commander completed two hours of training on child abduction. The Amber Alert policy was also reviewed and forms and phone numbers were supplied during a power-point presentation. We have also conducted major case training, discussed the utilization of the McHenry County Major Investigation Assistance Team as well as explained how to track leads when conducting any major investigation.

**Goal: Develop our relationship with the Internet Crimes Against Children (ICAC) organization. This organization offers a variety of services that can help our area children with Internet safety. As a member of this organization, staff will be provided training and equipment.**

Status: This goal is met. Internet Crimes Against Children (ICAC) is up and running. Two investigators have received initial training and will continue with regular training updates in the future. All equipment has been purchased and is currently being utilized.

**Goal: For the Emergency Services Team (EST), explore opportunities for training that will develop members at all levels. Hands-on training, educational seminars, and in-house trainings will be considered to assist with this development. Such areas of development that will be sought include tactical decision making, leadership skills, problem solving scenarios, and other basic related skills.**

Status: This goal is in progress. All EST members train on a monthly basis. The department sent three members to the Illinois Tactical Officer's Conference in November of 2013.

FY2013/2014  
ACCOMPLISHMENTS (Cont'd)  
POLICE DEPARTMENT

**Goal: Reduce preventable workers compensation and non-workers compensation accidents as compared to the previous year.**

Status: This goal is not met. To date, there have been 23 accidents reported and reviewed by the department safety committee, compared to 23 in all of 2012. Of the 23 accidents reviewed so far in calendar year 2013, 12 were deemed Preventable and 11 Not-Preventable. In 2012, of the 23 reviewed accidents, 12 were deemed Preventable and 11 were deemed Not-Preventable. Even if there are no other accidents in 2013, there will not have been a reduction of Preventable accidents. After analysis of each preventable incident, the department has concluded there is not a significant trend in one specific area such as slip and falls. Rather, the department experienced a wide range of preventable incidents, with uniqueness to each event.

FY2014/2015  
OBJECTIVES  
POLICE DEPARTMENT

**Goal: The Department will again participate in the Illinois Chiefs of Police Association Traffic Safety Challenge, maintaining our commitment to traffic safety.**

- The Department will meet the criteria set forth in the Challenge and submit a year-end report as prescribed.

**Goal: Maintain qualifications under the Incident Command System in order to continue our effective responses during any planned or unplanned major event.**

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

**Goal: Inform and educate the City's senior population of the various types of scams and exploitation tactics that mainly target their community.**

- We will offer two programs/learning seminars to our senior community so they may better identify when they are the target of suspected criminal activity.

**Goal: Increase the utilization of the McHenry County Peer Jury Program.**

- Increase submissions into the Peer Jury Program by 20% in 2014.
- The Department shall continue to maintain a seat in the McHenry County Juvenile Officers Association.



FY2014/2015  
OBJECTIVES (Cont'd)  
POLICE DEPARTMENT

**Goal: Implement a Crime Analysis Mapping Program**

- Analyze various options to implement crime analysis mapping to utilize Data-Driven Approaches to Crime and Traffic Safety (DDACTS).
- Create reports from Computer Aided Dispatch and Records Management System to import data into the mapping program.
- Implement the mapping program so it will be accessible in the squad cars for patrol.

**Goal: Members of Targeted Response Unit will continue to conduct sex offender compliance checks to ensure those sex offenders registered within the City are accurately reporting the information required under State law.**

- At least three compliance checks will be conducted.
- One compliance check will be conducted within two weeks prior to Halloween.

**Goal: Continue enhancing supervisory and management training as well as develop leadership and mentoring opportunities.**

- Send at least one Sergeant to the Northwestern University Center for Public Safety to attend a session of Staff and Command.
- Develop executive staff by sending to leadership and other police management training.
- Continue enhancing the department's internship program to ensure mentoring opportunities are available.

**Goal: Maintain CALEA accreditation compliance through the reaccreditation phase.**

- CALEA requires continuous compliance with applicable standards. This involves preparing proofs of compliance and operating by the letter and spirit of the established standards.
- The Department will submit an annual CALEA Agency Status Report summarizing the accreditation maintenance experience for the preceding year. In the report, the agency declares its continued compliance with applicable standards, identifies strengths and weaknesses, and discusses agency risks and future opportunities.

FY2014/2015  
OBJECTIVES (Cont'd)  
POLICE DEPARTMENT

**Goal: Implement all recommendations provided during the October 2013 IRMA Management Assessment Program (IMAP) visit.**

- IMAP provides the agency with an evaluation of each risk management program. During this visit, IRMA staff will review, evaluate, and gather supportive documentation and files necessary to accurately assess the agencies overall risk management program.
- Twenty-one risk management programs are evaluated including: safety committees, inspections, behavior observations, accident investigations, performance evaluations, fleet safety, emergency evacuation/disaster preparedness, child protection management, use of force policy, police tactical training, vehicle pursuits, secondary employment and traffic stop policy.
- IRMA will provide a report identifying areas of needed improvement with specific, identifiable recommendations. The goal will be to implement these recommendations.

**Goal: Successfully implement the IDOT Traffic Enforcement Grant Program.**

- Focus efforts on impaired driving, distracted driving, and speeding violations.
- Staff each campaign fully with officers to ensure grant funds are spent as outlined in the grant.
- Ensure minimum production standards for enforcement efforts are adhered to as specified in the grant.
- Complete data reports and grant reimbursement paperwork on time and with a high degree of accuracy with appropriate paperwork forwarded to IDOT and City's Finance Department.

**Goal: Implement "Advanced Authentication" for Criminal Justice Information System (CJIS).**

- Compliance is mandated by the FBI. The mandate sets minimum requirements for securing access to data included in CJIS, a computerized information system that is part of the FBI's National Crime Information Center. CJIS provides law enforcement agencies with access to centralized information such as fingerprint records, criminal histories, and crime reporting systems.
- Advanced Authentication requires a password or physical characteristic (i.e. finger biometrics) to gain computer access to CJIS data.
- For interim compliance a police vehicle shall be considered a physically secure location and will not require Advanced Authentication until September 30, 2014.

**FY2014/2015  
ANNUAL BUDGET  
POLICE DEPARTMENT**

EXPENDITURES	2011/2012	2012/2013	2013/2014	2013/2014	2014/2015
	Actual	Actual	Budget	Estimate	Budget
Regular Salaries	6,145,369	6,189,591	6,486,452	6,486,452	6,648,613
Part-time Salaries	48,068	64,919	66,316	66,316	71,152
Overtime	365,823	395,731	519,251	519,251	519,251
Group Insurance	1,051,324	1,061,707	1,170,361	1,227,495	1,242,781
<b>Total Personnel Services</b>	<b>7,610,584</b>	<b>7,711,948</b>	<b>8,242,380</b>	<b>8,299,514</b>	<b>8,481,797</b>
Professional	390,599	1,137,914	1,355,680	1,355,680	1,289,680
Publishing	574	129	100	400	100
Postage & Freight	3,255	4,697	4,000	4,000	4,000
Training	48,100	50,597	64,495	64,495	65,495
Dues & Subscriptions	15,102	8,592	17,950	17,215	15,290
Insurance & Bonding	333,198	309,756	318,326	318,326	318,326
Building & Offices Maintenance	889	-	-	-	-
Physical Examinations	60	-	9,815	9,515	8,800
Operating Equipment	17,361	16,189	21,320	21,320	21,320
Office Equipment	2,592	2,856	5,350	5,350	4,750
Radio Equipment	1,802	2,656	7,500	7,500	7,500
Rental - Buildings & Equip.	-	5,400	-	-	-
<b>Total Contractual Services</b>	<b>813,532</b>	<b>1,538,786</b>	<b>1,804,536</b>	<b>1,803,801</b>	<b>1,735,261</b>
Office Supplies	11,176	12,478	11,320	11,320	11,320
Cleaning Supplies	258	448	800	800	800
Motor Fuel & Lub.	156,847	168,877	170,000	170,000	170,000
Comp. Hardware & Software	26,229	25,673	37,205	37,205	41,360
Small Tools & Equipment	39,054	31,698	46,414	46,414	60,385
Auto. Supplies & Materials	36,084	32,236	35,150	35,150	35,150
Clothing	43,763	53,644	63,676	63,676	63,760
Stationery & Printing	4,105	3,736	10,050	10,050	10,050
<b>Total Materials &amp; Supplies</b>	<b>317,516</b>	<b>328,790</b>	<b>374,615</b>	<b>374,615</b>	<b>392,825</b>
Automotive Equipment	160,170	-	-	-	-
Operating Equipment	292,296	9,540	-	-	-
<b>Total Capital Outlay</b>	<b>452,466</b>	<b>9,540</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>9,194,098</b>	<b>9,589,064</b>	<b>10,421,531</b>	<b>10,477,930</b>	<b>10,609,883</b>

FY2014/2015  
ACCOUNT INFORMATION  
POLICE DEPARTMENT

- Additional funds have been requested in the Part-time Salaries account. Additional funds will provide for the reclassification of a part-time Investigations Clerk to a part-time Administrative Assistant. The part-time Administrative Assistant shall assist with administrative functions of the department as an Office Coordinator position was eliminated in fiscal year 2013/2014.
- An increase in group health insurance is attributable to plan changes implemented during fiscal year 2013/2014. Due to favorable claims experience, an anticipated increase of 3.7% in fiscal year 2014/2015 will be mitigated by reserves that have been established with IPBC.
- A decrease in the Professional Services account is attributable to a reallocation of SEECOM dispatch services to the Fire Rescue Fund. The reallocation of costs best matches expenses with calls for service.
- Additional funds have been requested in the Computer Hardware & Software account. Additional funds will provide for crime reporting and tracking software.
- Reflected in the fiscal year 2014/2015 budget for Small Tools and Equipment are dollars to replace existing tasers in the department. The taser replacement program is a multi-year program that will span fiscal year 2014/2015 and 2015/2016.

City of Crystal Lake  
Annual Budget  
Fiscal Year 2014/2015



**FIRE AND POLICE  
COMMISSION**

FY2014/2015  
STATEMENT OF ACTIVITIES  
FIRE & POLICE COMMISSION

The Board of Fire and Police Commissioners consists of a Chairperson and two Commissioners. The Director of Human Resources for the City of Crystal Lake serves as the staff liaison to the Board of Fire and Police Commissioners. The Board has the authority to provide for promotion of certain positions in the Fire Rescue and Police Departments. As of the new contract with the Police Union, the Board no longer has a role in disciplinary actions and/or terminations of sworn police officers however Police Sergeants would still be subject to the exclusive jurisdiction of the Board of Fire and Police Commissioners according to applicable state law.

FY2013/2014  
ACCOMPLISHMENTS  
FIRE & POLICE COMMISSION

- We are currently conducting a promotional examination and process for the position of Fire Rescue Battalion/Bureau Chief and will be launching processes for Police Sergeant and Fire Lieutenant prior to the end of the fiscal year. These processes establish eligibility lists for the positions and new processes are required prior to the expiration of a list or if there should become a risk of any of the current lists being exhausted prior to their expiration dates.
- Continue to fulfill the duties of the Board as listed in the Board of Fire and Police Commission Rules and Regulations. The Rules and Regulations will require a revision as a result of the new agreement with MAP and a revised version will need to come before the City Council within the next few months.

FY2014/2015  
OBJECTIVES  
FIRE & POLICE COMMISSION

- Conduct promotional examinations and processes as needed for the establishment of eligibility lists for positions of Police Sergeant, Fire Lieutenant or Battalion/Bureau Chief should there become a risk of any of the current active lists being exhausted prior to their expiration dates.
- Complete a revision of and seek Council approval of a revision to the Board of Fire and Police Commission Rules and Regulations.

**FY2014/2015**  
**ANNUAL BUDGET**  
**FIRE & POLICE COMMISSION**

EXPENDITURES	2011/2012 Actual	2012/2013 Actual	<b>2013/2014 Budget</b>	2013/2014 Estimate	<b>2014/2015 Budget</b>
Professional Services	630	15,301	-	-	-
Publishing	-	1,122	3,520	3,520	3,520
Postage & Freight	106	23	650	650	650
Training	90	-	1,650	1,650	1,650
Dues & Subscriptions	375	375	395	395	395
Insurance & Bonding	2,404	2,404	2,508	2,066	2,508
Examinations	3,447	19,983	21,300	21,300	21,300
<b>Total Contractual Services</b>	7,052	39,208	<b>30,023</b>	29,581	<b>30,023</b>
Total	7,052	39,208	<b>30,023</b>	29,581	<b>30,023</b>

City of Crystal Lake  
Annual Budget  
Fiscal Year 2014/2015



**COMMUNITY  
DEVELOPMENT  
DEPARTMENT**



**FY2014/2015  
STATEMENT OF ACTIVITIES  
COMMUNITY DEVELOPMENT**

The Community Development Department helps the City maintain and improve a vibrant business community while ensuring the safety and well-being of our citizens. The Department accomplishes this through three distinct yet cooperative disciplines: Building, Engineering and Planning and Economic Development.

**BUILDING SECTION**

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

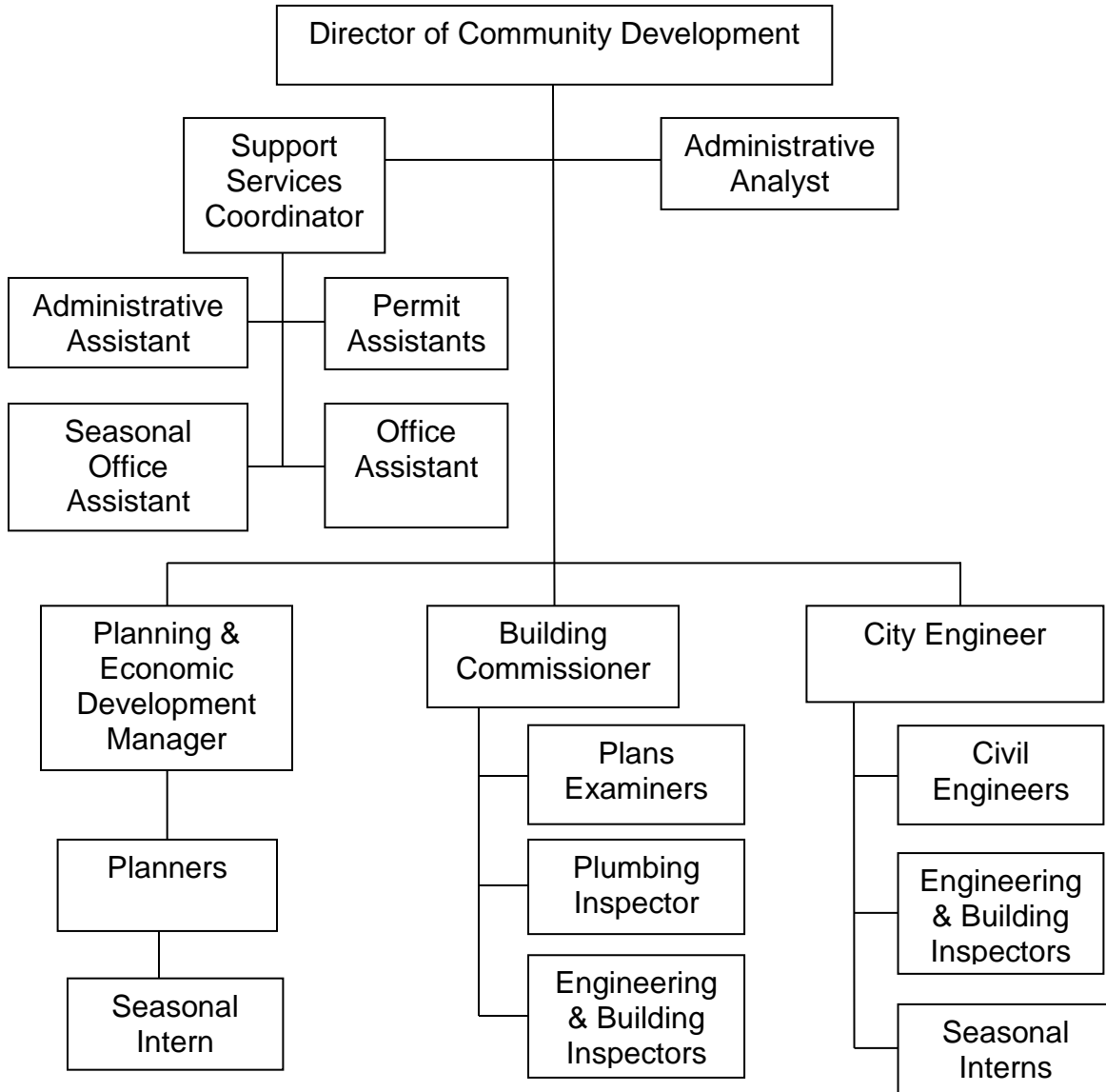
**ENGINEERING SECTION**

The Engineering Section enhances and preserves natural resources and oversees public infrastructure design and construction to ensure safe, high-quality improvements in the City. The Engineering Section also reviews and inspects sidewalks, parking lots, driveways, roads, grading, site drainage improvements, utility extensions and connections, and traffic related issues. The Section 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 Section also assists residents with minor engineering issues, such as sump pump discharge issues, drainage issues, and traffic control concerns.

**PLANNING & ECONOMIC DEVELOPMENT SECTION**

The Planning and Economic Development Section oversees the economic development, planning and zoning aspects of the City's operations. The Section advances business recruitment and retention through several programs and initiatives. The Section also coordinates development proposals as they move through the City process, conducts plan reviews, and coordinates the City Geographic Information Services (GIS) efforts. The Section also participates in several community organizations, such as the Chamber of Commerce and the Downtown Crystal Lake organization.

FY2014/2015  
 ORGANIZATION CHART  
 COMMUNITY DEVELOPMENT



## FY2014/2015 PERSONNEL SUMMARY COMMUNITY DEVELOPMENT

Position	Actual FY2012-2013	Budget FY2013-2014	Budget FY2014-2015
Community Development Director	0.00	0.00	1.00
Director of Planning & Economic Development	1.00	1.00	0.00
Director of Engineering & Building	1.00	1.00	0.00
Building Commissioner	1.00	1.00	1.00
City Engineer	0.00	0.00	1.00
Assistant City Engineer	1.00	1.00	0.00
Planning & Economic Development Manager	0.00	0.00	1.00
Assistant Director of Planning & Economic Development	1.00	1.00	0.00
Planners	2.00	2.00	2.00
Civil Engineer	2.00	2.00	2.00
Plans Examiner	2.00	2.00	2.00
Support Services Coordinator	1.00	1.00	1.00
Plumbing Inspector	1.00	1.00	1.00
Engineering & Building Inspector	7.00	7.00	6.00
Administrative Analyst	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
Permit Assistant	3.00	3.00	2.75
Total Staff	25.00	25.00	22.75

## FY2013/2014 ACCOMPLISHMENTS COMMUNITY DEVELOPMENT

### ENGINEERING AND BUILDING SECTION

**BUSINESS ADVOCACY, CUSTOMER SERVICE, AND DEVELOPMENT:**

- ***Pre-Occupancy Analysis Initiative*** – The department continues to support the Economic Development team’s initiatives for filling vacant commercial properties by conducting detailed pre-occupancy reviews and inspections with building owners prior to being contacted by prospective tenants to proactively streamline the approval process. Examples include 100 South Main, 150 North Main, and Crystal Lake Plaza.
- ***Department Website Upgrades*** – The format of the road construction page on the City’s website was updated this year to include weekly highlights for each ongoing project. The Building Division page was also updated this winter to include easier access to various forms, brochures, and applications.

FY2013/2014  
ACCOMPLISHMENTS (Cont'd)  
COMMUNITY DEVELOPMENT

**PUBLIC SAFETY:**

- ***Disaster Response Preparation*** – The department reviewed emergency response procedures and prepared mitigation checklists for damage assessment and maintaining essential traffic signal operations during extended power outages, tornados, or other disasters. Staff also evaluated a third-party mobile application for the intake of information, damage assessment documentation, and EOC reporting to ensure critical information is disseminated efficiently and accurately to be eligible for federal assistance.
- ***June 26 Flooding Response*** – The department coordinated the damage assessment process for the flooding that resulted from the June 26, 2013 storm. Reported locations of private property damage were inspected and documented for submittal to the McHenry County Emergency Management Agency (EMA) to apply for federal disaster relief.
- ***Zero Fatalities Initiatives:***
  - ***Hands-Free Cellular Device Law*** – The department helped the Police Department coordinate a traffic safety campaign through the City newsletter, signage, and social media (Twitter, Nixle, and Facebook) to remind motorists of the new state law requiring the use of hands-free cellular devices while driving.
  - ***Oak Street Pedestrian Signals*** – Installation of a new pedestrian signal, crosswalk, and curb ramp was completed this year at the intersection of Oak Street and IL Route 176. Prior to this improvement there was no crosswalk or pedestrian signal available for anyone wishing to cross Route 176. This project enhanced safety for pedestrians walking to the shopping center at the northwest quadrant of this intersection as well as Bernotas Middle School or North Elementary School.
  - ***Pedestrian Warning Beacons*** – New rectangular rapid flashing beacons were installed at three locations near major pedestrian generators and along roads with higher-volume and/or higher-speed traffic. The beacons utilize a different flash pattern that has resulted in greater compliance at the existing Three Oaks Recreation Area locations. The beacons were installed on McHenry Avenue at Husmann Elementary & Central High School, Crystal Lake Avenue at Beardsley Middle School, and Pingree Road @ Grandview Drive near the Metra Station.

FY2013/2014  
ACCOMPLISHMENTS (Cont'd)  
COMMUNITY DEVELOPMENT

**TRANSPORTATION AND INFRASTRUCTURE:**

- **2013 Active Infrastructure Construction Projects:**
  - **Citywide Bikeway Corridor Improvements:** This installation of bike lanes, bike routes, and wayfinding signage for this project was completed in early 2014. Eighty percent of this project was funded using a federal CMAQ grant.
  - **Country Club Area Watermain Project:** Assisted the Public Works Department with the construction of stage 1 of the County Club Area water main improvement project. An alternate installation method utilizing horizontal directional drilling was approved and saved a considerable amount of money given the soil types encountered in the work limits. This also limited the amount of front yard disturbance for the residents.
  - **McHenry Avenue:** Completed the construction of the McHenry Avenue improvements in 2013. In addition to resurfacing the pavement between U.S. Route 14 and Rakow Road, the project was able to take advantage of federal funding to improve traffic at Barlina Road with the addition of a new southbound right turn lane, address some standing water issues with upsized storm sewer near Nash Road, and eliminate a gap in the bike path in front of South High School.
  - **North Shore Drive (Area 1B/1D) Improvement:** The construction of the improved drainage channel and culverts beneath North Shore Drive were completed in late 2012 and early 2013. These improvements functioned as designed during the severe flooding that occurred on June 26, 2013, with access to the North Shore area maintained throughout the storm event. Previous rainfall of this magnitude would have resulted in the closure of the road for a substantial period.
  - **Railroad Street Commuter Lot Expansion:** Construction of the expanded commuter lot along Railroad Street was completed in 2013. This new lot added additional commuter spaces, which allowed the existing Depot lot along Woodstock Street to be resurfaced and converted to free 4-hour parking for downtown businesses. Additional streetscape work, matching the surrounding improvements in the downtown district, were also added.
  - **MCDOT Walkup Road at Route 176:** Coordinated with the County for the second season of the County's Illinois Route 176 and Walkup Avenue improvement. The department was also successful in working with the County to adjust the plan and relocate the Veteran Acres driveway to facilitate a safer mid-block crosswalk to the park with a pedestrian warning beacon. The project was completed in 2013.
  - **IDOT Route 31 at Route 176:** Monitored IDOT's Illinois Route 31 and Illinois Route 176 intersection improvement. Additional coordination with AT&T was initiated with IDOT to resolve outstanding utility conflicts that delayed the project. Monthly newsletter infographics and road signage were added to help remind motorists that local businesses are still open during construction. The project is anticipating a late 2014 completion.

FY2013/2014  
ACCOMPLISHMENTS (Cont'd)  
COMMUNITY DEVELOPMENT

- **Future Infrastructure Construction Projects:**
  - **Country Club Road Bicycle Path:** The preliminary and design engineering of the Country Club Road Bicycle Path Improvement was initiated in 2014. This project is being partially funded with a federal Safe Routes to School grant and is targeting a 2015 construction.
  - **Crystal Lake Avenue at Main Street:** Continued the preliminary and design engineering of the Crystal Lake Avenue and Main Street Improvement, which also includes streetscape elements matching the other improvements in the downtown district.
  - **North Main Street at Route 176:** The department successfully petitioned IDOT to allow a permanent traffic signal to be installed at the intersection of N. Main Street and IL Route 176. This approval of the traffic signal warrant is subject to additional intersection improvements and will be explored as part of the preliminary engineering that was initiated in 2014.
  - **North Shore (Area 2) Flooding Mitigation Improvement:** The department completed a revised design that provides a 100-year level of protection while addressing some of the resident concerns voiced at previous public meetings. A third public meeting was held to determine final feedback prior to seeking approval to initiate construction.
  - **Other Flooding Mitigation Improvements:** The Department continued to analyze the various areas throughout the City that have a history of flooding as well as completed hydraulic/hydrologic model of the lake. The areas, which were further studied, include:
    - Area 1A (west of US 14/north of Cove Pond)
    - Area 1C (Oriole Trail/Pine Street area)
    - Area 3 (west of the Lake)
    - IL Route 176, west of Terra Cotta Road
    - Intersection of US Route 14 and Keith/Devonshire
    - Washington Street and Pierson Street Area
    - Nash Road from the Crystal Lake Park District Property to Lundahl Middle School
    - College/Uteg Area
    - McHenry Avenue around Paddock Street
    - 345 Crystal Lake Avenue
  - **South Main Street:** Continued the design engineering and right-of-way acquisition for the widening of South Main Street between Route 14 and Rakow Road.

FY2013/2014  
ACCOMPLISHMENTS (Cont'd)  
COMMUNITY DEVELOPMENT

**ENVIRONMENTAL PROTECTION AND SUSTAINABILITY:**

- ***Achieve Bicycle Friendly Community Status*** – The department continued the progress towards the goal achieving Bicycle Friendly Community status through implementation of additional bikeway corridor projects, educational and promotional programs, and the receipt of a CMAP grant to prepare a Bicycle Facility Master Plan. The application for consideration was submitted to the League of American Bicyclists in February with results anticipated during the summer of 2014.
- ***Buffered Bike Lanes*** – The Department implemented new buffered bike lanes and other on-street bike routes as part of a CMAQ funded bikeway project. This project includes the area's first examples of buffered bike lanes, designed to provide the safety of extra separation between cyclists and motor vehicles.
- ***Protect the Crystal Lake Watershed*** – The Department coordinated with the McHenry County Stormwater Commission to advance a county ordinance change to include protective measures for the Crystal Lake Watershed in unincorporated areas and the Village of Lakewood. These changes were approved by the stormwater commission in 2013 and will be presented for adoption by the County Board in early 2014. Other changes will also be included in the upcoming revision to the entire county stormwater management ordinance in late 2014.

**PLANNING AND ECONOMIC DEVELOPMENT SECTION**

- **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.**
  - Active marketing of available sites through email blasts, website, individualized websites, tenant rep solicitations, commercial broker solicitations, ICSC events and incoming inquiries.
  - Business retention visits.
  - Better coordination with McEDC, now represented on the Board of Directors.
- **Expand business retention and workforce development efforts.**
  - Manufacturing facility monthly retention tours coordinated with Chamber, McEDC and EDC.
  - McEDC retooled for recruitment along with retention. City's active role in this effort. Working with McEDC and their manufacturing outreach/education efforts.
  - Timely response to McEDC and State manufacturer site inquiries.
  - Business anniversary awards at City Council meetings.

FY2013/2014  
ACCOMPLISHMENTS (Cont'd)  
COMMUNITY DEVELOPMENT

- **Enhance public communication including proactive positive news and two town meetings a year. Develop overall Crystal Lake marketing plan; promoting development, recreation and tourism opportunities throughout the City and in and around the Three Oaks Recreation Area.**
  - Press outreach through tailored press releases.
  - Developer or other special interest group forums.
  - Monthly newspaper full-color pieces highlighting new businesses.
  - Work with McCVB on marketing Crystal Lake's tourism opportunities, particularly our historic downtown, Three Oaks Recreation Area, Raue Center, etc.
- **Promote commercial redevelopment along Route 14.**
  - 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 development plans for the TIF Districts.
  - Promote commercial and residential development in the Main Street TIF with (former Oak building and former Hines site).
  - Promote redevelopment of Crystal Court property (attract development teams, finalize financial term sheet, shopper amenities plan).
- **Complete a comprehensive annexation policy**
  - Peripheral, strategic areas
  - Commercial pocketed areas
  - Residential pocketed areas
- **Work with Departments to expand the citywide GIS enterprise system to include training, expansion of available info, and end-user experience.**
  - Citywide enterprise GIS implemented in early 2013.
  - Internal application to be completed in November 2013.
  - Continued training to occur for web-based editing.
- **Streamline the Development Review system and work with other departments to improve processes, efficiency, and customer service of the Community Development departments.**
  - Continued re-assessment of internal processes.
- **Continue with training programs: internal, PZC, EDC and HPC.**
  - Training sessions have been conducted with the PZC members.
  - Joint EDC/PZC workshop discussion/training session.
  - Additional topics have been identified and sessions will be held, as the agenda load permits.
- **Development plan for the Northwest Corridor**
  - Utility infrastructure, layout and financial
  - General land uses
  - Conservation design amenities pattern book



FY2013/2014  
ACCOMPLISHMENTS (Cont'd)  
COMMUNITY DEVELOPMENT

- **Annual analysis and updates to insure that the UDO is current, legally sound and encouraging the most innovative development of property.**
  - Intermittent amendments have been approved throughout the year to ensure this goal is achieved.
- **Matching entryway sign program / gateway enhancements.**
  - The initial phase will be implemented soon once City Council approval is obtained.

FY2014/2015  
OBJECTIVES  
COMMUNITY DEVELOPMENT

ENGINEERING AND BUILDING SECTION

**BUILDING SECTION:**

- ***Streamline Data Entry in the Field*** – Explore tools, technology, and process modifications to reduce or eliminate redundant data entry for field inspections and code enforcement until such time that the Springbrook database is upgraded for access via a secure web interface.
- ***Customer Service Surveys*** – Modify the format of the current customer service forms to gather different feedback and encourage additional responses from contractors and business owners.
- ***Emergency Response Damage Assessment*** – Continue to train department personnel on post-disaster damage assessment. Develop new procedures and tools to streamline damage assessment process.
- ***Public Outreach*** – Develop a public outreach program that will educate our citizens on the value of maintaining their property. The City will use multiple methods to reach our citizens.

**ENGINEERING SECTION:**

- ***County Stormwater Management Ordinance Revision*** – Coordinate with McHenry County to provide input into their revised stormwater management ordinance to ensure that usability and technical parameters provide the necessary protections while helping to facilitate economic development.
- ***Emergency Response Damage Assessment*** – Continue to train department personnel on post-disaster damage assessment. Develop new procedures and tools to streamline the damage assessment process.

FY2014/2015  
OBJECTIVES (Cont'd)  
COMMUNITY DEVELOPMENT

- **Maintain Good Relationships with Transportation Partners** – Continue to work with other transportation agencies, such as the McHenry County Division of Transportation, IDOT, PACE, and Metra. Work with these agencies to identify our resident's transportation needs and develop solutions to meet those needs.
- **Pursue Grant Funding** – Continue to research and apply for grant opportunities to help offset costs for needed City improvements.
- **Illinois Route 31 and Illinois Route 176 Improvement** - Continue monitoring the State's Illinois Route 31 at Illinois Route 176 intersection improvement.
- **Country Club Area Water Main Improvement** - Assist the Public Works Department with the second stage of the County Club Area water main improvement project.
- **South Main Street Improvement** - Oversee the construction of the South Main Street Improvements and associated utility relocations.
- **U.S. Route 14 Improvement** – Continue to coordinate with IDOT on the U.S. Route 14 Improvement from Lake Shore Drive (City of Woodstock) to Crystal Lake Avenue.
- **Crystal Lake Avenue and Main Street Improvement** - Continue the preliminary and design engineering of the Crystal Lake Avenue and Main Street Improvement.
- **Illinois Route 176 and Main Street Improvement** - Initiate the preliminary engineering of the Main Street and Illinois Route 176 intersection Improvement.
- **Country Club Road Multi-use Path** - Continue the preliminary and design engineering of the Country Club Road Bicycle Path Improvement.
- **Flooding Mitigation Improvements:**
  - Prioritize the various flooding analyses to create a long-term flooding mitigation improvement plan.
  - Area 4 (south of the lake): Meet with various stakeholders and initiate preliminary engineering.
- **Pavement Preservation Initiatives** – Utilize a trial of GSB 88, a pavement rejuvenator, to evaluate its effectiveness as a long-term pavement preservation technique.

## PLANNING AND ECONOMIC DEVELOPMENT SECTION

- Promote development of strategic areas as part of an overall economic development program to market Crystal Lake, attract retailers/restaurateurs and companies, and retain/expand existing Crystal Lake businesses.
- Expand business retention and workforce development efforts.
  - Working with McEDC and their manufacturing outreach/education efforts
  - Timely response to McEDC and State manufacturer site inquiries
  - Continue with manufacturer site visits
  - Business anniversary awards at City Council meetings

FY2014/2015  
OBJECTIVES (Cont'd)  
COMMUNITY DEVELOPMENT

- Enhance public communication including proactive positive news. Continue with overall Crystal Lake marketing; promoting development, recreation and tourism opportunities throughout the City and in and around the Three Oaks Recreation Area.
  - Press outreach packet template
  - Developer or other special interest group forums
  - Overall City marketing plan
  - Work with McCVB on marketing Crystal Lake's tourism opportunities, particularly our historic downtown, Three Oaks Recreation Area, Raue Center, etc.
- Promote commercial redevelopment along Route 14.
  - 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 development plans for the TIF Districts.
  - Promote commercial and residential development in the Main Street TIF with (former Oak building and former Hines site).
  - Promote redevelopment of Crystal Court property (attract development teams, finalize financial term sheet, shopper amenities plan).
- Continued progress with comprehensive annexations to include pocketed commercial and residential areas and peripheral, strategic areas.
- Work with Departments to expand the citywide GIS enterprise system to include training, expansion of available info, and end-user experience.
- Continue with improvements to the Development Review system and work with other departments to improve processes, efficiency, and customer service of the Community Development departments.
- Continue with training programs: internal, PZC, EDC and HPC.

**FY2014/2015  
ANNUAL BUDGET  
COMMUNITY DEVELOPMENT**

EXPENDITURES	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2013/2014 Estimate	2014/2015 Budget
54110 Regular Salaries	1,859,321	1,892,168	2,031,039	2,031,039	1,800,941
54115 Part-time Salaries	7,400	8,100	30,000	30,000	64,175
54150 Overtime	28,718	16,486	16,000	40,000	40,000
54200 Group Insurance	352,395	353,530	371,207	384,899	337,247
<b>Total Personnel Services</b>	<b>2,247,834</b>	<b>2,270,284</b>	<b>2,448,246</b>	<b>2,485,938</b>	<b>2,242,363</b>
55010 Professional	301,518	444,204	479,050	485,034	510,316
55140 Publishing	3,701	3,963	2,500	2,500	2,500
55160 Postage & Freight	3,071	3,256	4,700	4,500	4,500
55200 Training	9,858	12,247	18,300	16,700	17,300
55220 Dues & Subscriptions	4,633	3,765	4,630	4,630	4,680
55240 Insurance & Bonding	104,231	99,514	103,828	85,522	103,828
55320 Operating Equipment	790	21	4,500	4,500	4,500
55340 Office Equipment	-	-	700	700	700
<b>Total Contractual Services</b>	<b>427,802</b>	<b>566,970</b>	<b>618,208</b>	<b>604,086</b>	<b>648,324</b>
56000 Office Supplies	7,608	9,846	9,750	9,450	9,550
56040 Motor Fuel & Lubricants	13,401	14,252	17,400	17,400	17,400
56050 Comp. Hardware & Software	17,017	18,311	26,289	26,289	26,657
56060 Small Tools & Equipment	1,720	3,280	3,200	3,200	4,200
56070 Automotive Supplies	8,272	8,727	8,000	8,000	8,000
56120 Clothing	2,877	3,290	3,300	3,300	3,300
56950 Stationery & Printing	3,204	2,531	4,400	4,050	4,200
<b>Total Materials &amp; Supplies</b>	<b>54,099</b>	<b>60,237</b>	<b>72,339</b>	<b>71,689</b>	<b>73,307</b>
58910 Sales Tax Revenue Sharing	-	173,948	500,000	387,136	575,000
<b>Total Other Uses</b>	<b>-</b>	<b>173,948</b>	<b>500,000</b>	<b>387,136</b>	<b>575,000</b>
<b>Total Budget</b>	<b>2,729,735</b>	<b>3,071,439</b>	<b>3,638,793</b>	<b>3,548,849</b>	<b>3,538,994</b>

FY2014/2015  
ACCOUNT INFORMATION  
COMMUNITY DEVELOPMENT

- Changes in several key positions in the department are reflected in the Regular Salaries and Group Insurance accounts. A vacated City Engineer position shall be filled by the Assistant City Engineer and a vacated Plans Examiner position shall be filled by an Inspector. The Assistant City Engineer and Inspector positions shall be eliminated, as well as a vacated Permit Assistant position.
- Part-time Salaries reflect the hiring of a part-time Office Assistant in fiscal 2013/2014 to assist with duties vacated by the full-time Permit Assistant. Three seasonal positions have been added to assist with increases in requests for permits during the construction season and to assist with economic development activities.
- Additional funds have been requested in the Professional Services account. Additional funds will provide for services relating to property inspections.
- Additional funds are budgeted in the Small Tools and Equipment account for the purpose of purchasing vehicle-mounted radios.

City of Crystal Lake  
Annual Budget  
Fiscal Year 2014/2015



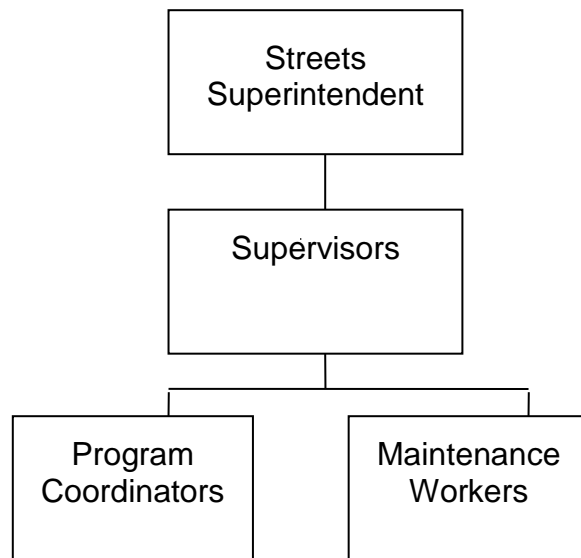
# STREETS DIVISION-

# PUBLIC WORKS DEPARTMENT

FY2014/2015  
STATEMENT OF ACTIVITIES  
STREETS DIVISION

It is the responsibility of the Streets Division to manage, repair, and improve the public streets, traffic control signs, parkways, parkway trees, public grounds, and all municipal buildings in a manner consistent with City policy and regulatory agency requirements. The Division is responsible for the maintenance, repair, and snow removal operations of over 175 centerline miles of public streets, 23 commuter, and public parking lots containing over 1,450 parking spaces, and over 7,400 traffic control signs throughout the City. In addition, the Streets Division is responsible for maintaining pavement markings, curb and gutter maintenance, crack filling, bituminous patching of existing streets, and parkway maintenance. The Streets Division is also responsible for the Spring, Fall, and Emerald Ash Borer tree planting programs, Spring brush pickup, the brush drop off site (April – November), tree trimming, tree removals, including storm damage and those with Dutch Elm disease or Emerald Ash Borer and the maintenance of City owned properties and right-of-ways. Additionally, the Streets Division maintains Gypsy Moth mapping and inventory, and the Emerald Ash Borer inventory and awareness campaign. The Division is also called upon for special projects throughout the year as the Centennial Celebration as well as assistance with the opening and closing and general maintenance at the Three Oaks Recreation Area.

FY2014/2015  
ORGANIZATIONAL CHART  
STREETS DIVISION



## FY2014/2015 PERSONNEL SUMMARY STREETS DIVISION

Position	Actual FY2012-2013	Budget FY2013-2014	Budget FY2014-2015
Superintendent	1.00	1.00	1.00
Supervisor	1.00	1.00	1.00
Program Coordinator	2.00	2.00	2.00
Maintenance Worker	15.00	15.00	14.00
Administrative Assistant	0.75	1.00	1.00
Total Staff	19.75	20.00	20.00

## FY2013/2014 ACCOMPLISHMENTS STREETS DIVISION

1. Implement the new sign management and inventory system and adhere to the reflectivity requirements of the MUTCD.

Status: The Sign Inventory program was completed in November, and has been fully functional since that time.

2. Continue with the City's Stop and Yield sign replacement program becoming fully compliant with MUTCD requirements.

Status: To date, over 200 Stop and Yield signs including new telspar posts have been changed out within the program.

3. Continue to benchmark all Services through Web QA.

Status: Benchmarking has been made more streamlined with the help of Gov QA software. All routes have been implemented into GIS mapping and expectations are relayed in daily morning meetings.

4. Utilize forestry truck to decrease tree removal budget and increase productivity and customer service.

Status: To date, the new forestry truck has been utilized in the removal of over 300 parkway trees resulting in an average savings of over \$150,000.00.

5. Maintain same level of services with reduced staff.

Status: Through the use of daily meetings and increased knowledge of expectations, customer service has been increased and complaints have decreased.



# FY2014/2015 OBJECTIVES STREETS DIVISION

- Incorporate the new sign management and inventory system into routine operations. Adhere to the reflectivity requirements of the MUTCD, and replace all signs not meeting reflectivity requirements by the end of 2014.
- Advance year 2 of the City's Stop and Yield Sign Replacement Program becoming fully compliant with MUTCD requirements.
- Utilize the new grapple truck in conjunction with the forestry truck to effectively manage the City's urban forest and decrease costs associated with tree removal and brush collection while increasing customer service.
- Continue to increase the use of liquid technology during winter operations and reduce road and sidewalk salt usage to minimize the risks chloride contamination.

FY2014/2015  
ANNUAL BUDGET  
STREETS DIVISION

EXPENDITURES	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2013/2014 Estimate	2014/2015 Budget
Regular Salaries	1,285,528	1,288,232	1,440,818	1,440,818	1,388,518
Part-time Salaries	33,775	41,215	16,320	16,320	32,640
Overtime	115,121	148,056	200,960	312,010	200,960
Group Insurance	283,733	283,733	317,195	314,050	315,667
<b>Total Personnel Services</b>	<b>1,718,157</b>	<b>1,761,236</b>	<b>1,975,293</b>	<b>2,083,198</b>	<b>1,937,785</b>
Professional	45,197	48,032	102,130	102,130	118,060
Publishing	384	852	650	650	650
Postage & Freight	58	48	698	698	698
Training	3,813	5,999	3,600	3,600	3,600
Dues & Subscriptions	1,719	694	1,985	1,985	1,760
Insurance & Bonding	154,886	156,955	155,575	155,575	155,575
Animal Control	-	-	500	500	500
Physical Examinations	2,705	956	3,514	3,514	3,090
Operating Equipment	5,570	1,746	8,700	8,700	8,700
Office Equipment	-	-	250	250	250
Radio Equipment	155	118	500	500	500
Street Lights	451,765	474,832	630,000	630,000	500,000
Tree Removal	106,877	14,256	165,000	165,000	165,000
Rental - Buildings & Equip.	368	9,551	22,000	22,000	25,000
<b>Total Contractual Services</b>	<b>773,497</b>	<b>714,039</b>	<b>1,095,102</b>	<b>1,095,102</b>	<b>983,383</b>
Office Supplies	908	1,222	1,960	1,960	1,960
Cleaning Supplies	1,172	2,641	2,360	2,360	4,060
Landscape Materials	18,357	26,926	61,800	61,800	132,700
Motor Fuel & Lub.	93,688	113,240	108,500	108,500	108,500
Comp. Hardware & Software	897	10,940	12,188	12,188	12,294
Small Tools & Equipment	5,326	7,412	11,300	11,300	9,750
Automotive Supplies	99,140	109,643	85,000	85,000	85,000
Materials	20,661	31,635	28,460	28,460	28,460
Clothing	14,404	12,291	13,350	13,350	13,350
Street Signs	41,631	16,484	30,000	30,000	30,000
Stationery & Printing	165	-	500	500	500
<b>Total Materials &amp; Supplies</b>	<b>296,349</b>	<b>332,434</b>	<b>355,418</b>	<b>355,418</b>	<b>426,574</b>
Total	<b>2,978,194</b>	<b>2,807,709</b>	<b>3,425,813</b>	<b>3,533,718</b>	<b>3,347,742</b>

FY2014/2015  
ACCOUNT INFORMATION  
STREETS DIVISION

- A reduction in Regular Salaries is attributable to a vacancy in a Maintenance Worker position net of bargaining unit increases. The vacated Maintenance Worker position shall be eliminated in fiscal year 2014/2015 in favor of contractual commitments for assistance with tree removal and replacement, tree trimming and snow removal from City-owned lots.
- An increase in Part-time Salaries reflects the addition of four seasonal staff to assist with painting and seasonal operations throughout the City.
- Additional funds have been requested in the Professional Services account. Additional funds will provide for sign management services and assistance in tree trimming operations and snow removal.
- A decrease in the Street Lights account best reflects utility costs associated with powering street lights throughout the City. Street light maintenance costs are budgeted in the Motor Fuel Tax Fund.
- Increased Landscape Materials is attributable to the removal and replacement of trees throughout the City that become infected by the Emerald Ash Borer (EAB).

City of Crystal Lake  
Annual Budget  
Fiscal Year 2014/2015



# HEALTH DEPARTMENT

FY2014/2015  
STATEMENT OF ACTIVITIES  
HEALTH DEPARTMENT

The Health Department 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.

FY2013/2014  
ACCOMPLISHMENTS  
HEALTH DEPARTMENT

- 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 to continue to control gypsy moth infested areas.

FY2014/2015  
OBJECTIVES  
HEALTH DEPARTMENT

- Continue to follow the recommendations of the Ad Hoc Mosquito Abatement Review Committee.
- Work with the Illinois Department of Agriculture and McHenry County to continue to control gypsy moth infested areas.

FY2014/2015  
ANNUAL BUDGET  
HEALTH DEPARTMENT

EXPENDITURES	2011/2012 Actual	2012/2013 Actual	<b>2013/2014 Budget</b>	2013/2014 Estimate	<b>2014/2015 Budget</b>
Pest Control	116,755	94,556	130,000	106,904	130,000
<b>Total Contractual Services</b>	116,755	94,556	<b>130,000</b>	106,904	<b>130,000</b>
Total	116,755	94,556	<b>130,000</b>	106,904	<b>130,000</b>

City of Crystal Lake  
Annual Budget  
Fiscal Year 2014/2015



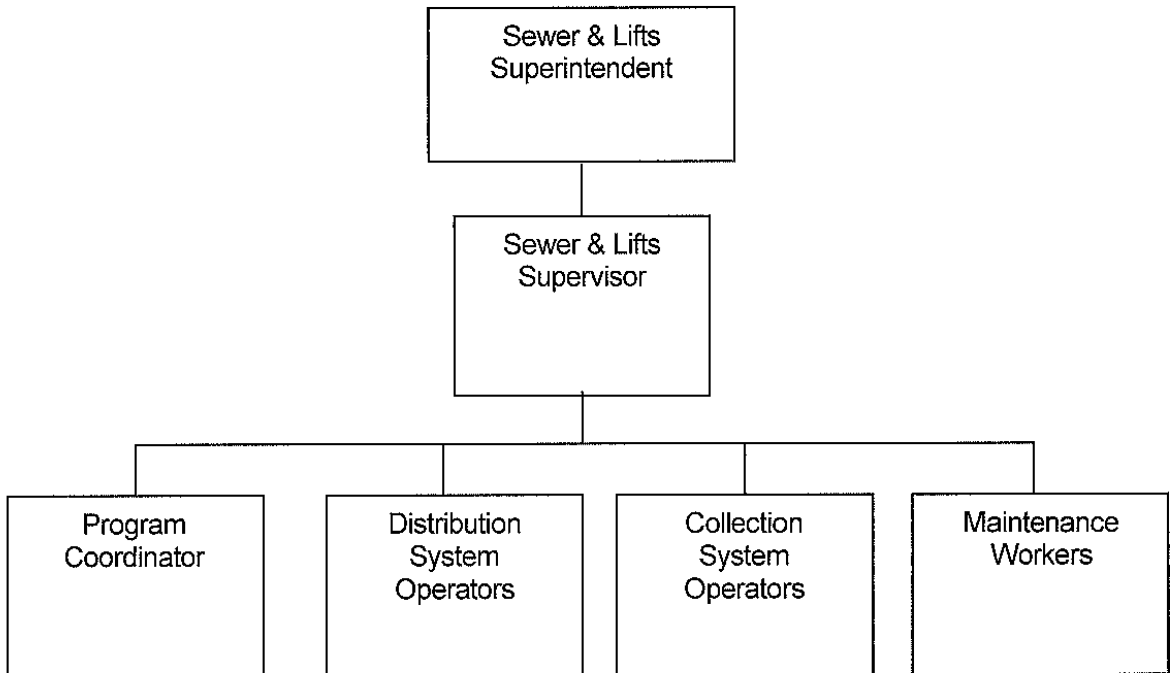
**STORM SEWER  
MAINTENANCE DIVISION-**

**PUBLIC WORKS  
DEPARTMENT**

FY2014/2015  
STATEMENT OF ACTIVITIES  
STORM SEWER MAINTENANCE DIVISION

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.

FY2014/2015  
ORGANIZATIONAL CHART  
STORM SEWER MAINTENANCE DIVISION



**FY2014/2015  
PERSONNEL SUMMARY  
STORM SEWER MAINTENANCE DIVISION**

Position	Actual FY2012-2013	Budget FY2013-2014	Budget FY2014-2015
Supervisor	1.00	1.00	1.00
WW Collection Systems Operator	4.00	4.00	3.00
Maintenance Worker	3.00	3.00	3.00
Total Staff	8.00	8.00	7.00

**FY2013/2014  
ACCOMPLISHMENTS  
STORM SEWER MAINTENANCE DIVISION**

In FY2013/14 the Storm Sewer Division performed the following activities:

- Cleaned/cleared debris and roots from storm conveyance structures.
- Developed specifications based on the needs of staff for an upsized utility crane truck, capable of pulling the pumps at each of the lift stations.
- Completed the final year of the City's initial five-year Notice of Intent (NOI) for the Illinois Environmental Protection Agency's Municipal Separate Storm Sewer System (MS4) program.
- Worked with a consultant to develop a new five-year NOI for the MS4 program which builds upon the previous program.

**FY2014/2015  
OBJECTIVES  
STORM SEWER MAINTENANCE DIVISION**

1. Work with the Streets Division to make adjustments and repairs to depressed or deteriorating storm sewer inlets.
2. Coordinate efforts with the Streets Division and Engineering Division to ensure proper flowage of troubled storm sewer areas that have experienced standing water in the past.
3. Prior to roadway resurfacing, conduct pre-inspections of all affected storm sewer inlets with the Engineering Division to ensure proper repairs are specified.



FY2014/2015  
ANNUAL BUDGET  
STORM SEWER MAINTENANCE DIVISION

EXPENDITURES	2011/2012	2012/2013	2013/2014	2013/2014	2014/2015
	Actual	Actual	Budget	Estimate	Budget
Regular Salaries	470,010	473,039	529,887	529,887	461,052
Overtime	19,558	20,474	20,000	32,000	20,000
Group Insurance	130,104	130,104	136,609	155,911	136,866
<b>Total Personnel Services</b>	<b>619,672</b>	<b>623,617</b>	<b>686,496</b>	<b>717,798</b>	<b>617,918</b>
Professional Services	-	8,199	-	-	2,500
Publishing	236	93	100	100	100
Training	1,886	3,131	2,415	3,165	4,065
Dues & Subscriptions	2,426	2,790	2,730	2,730	3,040
Insurance & Bonding	26,617	26,617	27,771	27,771	27,771
Utilities	1,641	960	5,000	5,000	5,000
Physical Examinations	876	1,075	960	960	960
Operating Equipment	259	766	1,150	1,150	1,150
Office Equipment	-	-	200	-	-
Rent - Clothing	1,165	1,043	1,050	1,150	1,050
Radio Equipment	85	-	200	200	250
Storm Sewers	9,860	2,030	13,350	5,700	13,350
Plant Maintenance Services	4,691	2,646	5,014	5,014	5,014
State Filing Fees	1,000	1,000	1,000	1,000	1,000
<b>Total Contractual Services</b>	<b>50,742</b>	<b>50,350</b>	<b>60,940</b>	<b>53,940</b>	<b>65,250</b>
Office Supplies	351	279	260	260	260
Landscape Materials	104	-	250	250	250
Motor Fuel & Lub.	15,118	16,233	13,700	13,700	13,700
Comp. Hardware & Software	28	-	609	609	612
Small Tools & Equipment	3,134	2,849	3,430	3,430	1,780
Automotive Supplies	7,119	11,216	16,900	16,900	12,300
Materials	18,645	5,676	16,700	11,500	16,700
Clothing	4,741	5,465	5,840	5,840	5,840
Operating Supplies	607	1,745	1,700	1,700	1,700
Plant Maintenance Materials	4,259	401	500	500	500
<b>Total Materials &amp; Supplies</b>	<b>54,106</b>	<b>43,864</b>	<b>59,889</b>	<b>54,689</b>	<b>53,642</b>
System Improvements	-	762,062	620,000	-	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>762,062</b>	<b>620,000</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>724,520</b>	<b>1,479,893</b>	<b>1,427,325</b>	<b>826,427</b>	<b>736,810</b>

FY2014/2015  
ACCOUNT INFORMATION  
STORM SEWER MAINTENANCE DIVISION

- Organizational changes within Public Works results in personnel costs being reallocated for fiscal year 2014/2015. Among the changes is the transfer of one position from the Storm Sewer division to the Wastewater Treatment division. The transfer is reflected in the Regular Salaries account.
- Additional funds have been requested in the Professional Services account. Additional funds will provide for the annual National Pollutant Discharge Elimination System (NPDES) report to be completed by an independent engineer.
- The Small Tools and Equipment account has been reduced as the purchase of a power washer was completed in fiscal year 2013/2014.
- The Automotive Supplies account has been reduced as the purchase of vehicle-mounted radios and global positioning system (GPS) modules were completed in fiscal year 2013/2014.
- Fiscal year 2014/2015 capital and equipment replacement expenditures are accounted for in the Capital and Equipment Replacement Funds of the City.

City of Crystal Lake  
Annual Budget  
Fiscal Year 2014/2015



**FLEET & FACILITY  
SERVICES  
DIVISION**

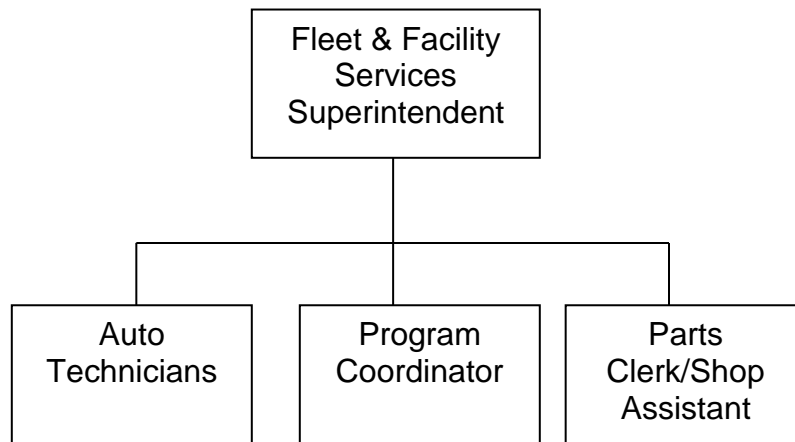
FY2014/2015  
STATEMENT OF ACTIVITIES  
FLEET & FACILITY SERVICES DIVISION

The Fleet and Facility Services Division is responsible for an extensive variety of services within the City of Crystal Lake. These services include, but are not limited to the maintenance, service, and repair of approximately 330 vehicles and pieces of equipment, with the Division averaging 300 repairs monthly. Additionally, we coordinate outsourced repairs, new vehicle preparation, technical training, accident repairs, equipment replacement, and equipment disposal. We work with other departments to write specifications for vehicles and equipment necessary to perform the varied requirements of their specific department. We 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 Department. We also recommend items for surplus and market those items at public auction.

The Facility Services side of the Division performs maintenance, service, building upgrades, and repairs necessary to the daily operations of the Municipal Complex and offers support to the Three Oaks Recreational Area buildings. These services include, but are not limited to the maintenance, service, and repairs of the mechanical systems, including HVAC systems, steam boilers, fire alarm systems, backup generators, elevators, phone systems, surveillance & security systems, and overhead garage doors. We are also responsible for the management of service contracts with outside vendors.

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

FY2014/2015  
ORGANIZATIONAL CHART  
FLEET & FACILITY SERVICES DIVISION



FY2014/2015  
PERSONNEL SUMMARY  
FLEET & FACILITY SERVICES DIVISION

Position	Actual FY2012-2013	Budget FY2013-2014	Budget FY2014-2015
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

FY2013/2014  
ACCOMPLISHMENTS  
FLEET & FACILITY SERVICES DIVISION

1. Utilize the new asset management software to its fullest capability. Train all fleet and facility personnel on the program.

Status: The new asset management tracking software was installed and rolled out in September. Technicians have been trained on the new “Shop Floor” data entry portal. This update also included a more robust “Electronic Service Request”, which has been greatly received.

2. Continue to grow and maintain fleet technician training and certifications in the areas of Emergency Vehicle Technician (EVT), Automotive Service Excellence (ASE) and maintain the Blue Seal of Excellence certification.

Status: A technician attended an Aerial Device training seminar through the Illinois Fire Mechanics Association in October 2013. Divisional personnel have added to their EVT certifications, and there are now three (3) EVT Master Ambulance Technicians and two (2) EVT Master Fire Apparatus Technicians. Three (3) fleet technicians and the Superintendent hold ASE Master Automotive Technician certificates, and all fleet technicians and Superintendent have attained the ASE Master Heavy/Medium Duty Truck certificate. For the fourth straight year, the Division has met the criteria for the National Institute for Automotive Service Excellence, Blue Seal of Excellence. The Fleet & Facility Services Division is one of approximately 150 municipal fleet garages nationwide to fulfill the criteria to achieve this status.

FY2013/2014  
ACCOMPLISHMENTS (Cont'd)  
FLEET & FACILITY SERVICES DIVISION

3. Parts room improvement project: Organize the parts room to make more efficient use of parts room space, and complete the bar coding of all parts where applicable.

Status: While the garage shutdown occurred to facilitate the flooring project, the parts room was completely dismantled and re-assembled. The whole fleet garage and parts room were painted. The bar coding aspect of this goal has been started; however, the departure of our tenured parts clerk has slowed the progress of this goal. Whereas parts were previously stored in several area's we were able to condense much of the parts into the central parts room, making a more efficient use of space.

4. Inventory all tools in the individual technician tool boxes. Create a standard for all toolboxes to ensure a common inventory of hand tools among all technicians.

Status: All technician toolboxes and the service truck were inventoried. A standard tool list will be developed based on this inventory, and tool deficiencies will be filled where necessary. This goal will be completed by the end of the fiscal year.

5. Utilize seasonal personnel to clean and paint handrails, bollards, and doors. Clean and wash all overhead garage doors and windows, and paint office and work areas within the Public Works space.

Status: The garage doors were cleaned, windows washed, hand rails and bollards were painted by seasonal, summer employees.

FY 2014/2015  
OBJECTIVES  
FLEET & FACILITY SERVICES DIVISION

1. Upgrade fuel distribution hardware, software and site restoration as budget funding allows.
2. Improve direct labor application to all equipment repairs.
3. Complete high priority facility repair requests within two weeks.
4. Complete high priority fleet service requests within two weeks.
5. Continue to grow and maintain fleet technician training and certifications in the areas of Emergency Vehicle Technician (EVT), Automotive Service Excellence (ASE) and maintain the Blue Seal of Excellence certification.
6. Perform a cost/benefit analysis to draft a recommendation to consider utilizing B20 bio-diesel as part of our fuel source.

**FY2014/2015  
ANNUAL BUDGET  
FLEET & FACILITIES SERVICES DIVISION**

EXPENDITURES	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2013/2014 Estimate	2014/2015 Budget
Regular Salaries	445,769	456,815	513,980	513,980	530,521
Part-time Salaries	21,435	22,498	33,633	33,633	36,387
Overtime	12,990	8,624	15,000	15,000	15,000
Group Insurance	88,719	88,719	93,155	82,624	82,885
<b>Total Personnel Services</b>	<b>568,913</b>	<b>576,656</b>	<b>655,768</b>	<b>645,237</b>	<b>664,793</b>
Professional Services	1,154	3,473	-	-	-
Publishing	146	373	290	290	290
Postage & Freight	372	512	325	325	350
Training	7,194	4,529	6,410	6,410	5,790
Dues & Subscriptions	1,840	105	235	235	495
Insurance & Bonding	36,741	30,970	29,721	27,325	29,721
Physical Examinations	1,104	623	640	640	640
Operating Equipment	4,283	3,892	4,300	4,300	4,275
Clothing Rental	2,624	3,059	4,250	3,750	3,850
Radio Equipment	55	-	100	100	100
<b>Total Contractual Services</b>	<b>55,513</b>	<b>47,536</b>	<b>46,271</b>	<b>43,375</b>	<b>45,511</b>
Office Supplies	806	859	900	900	900
Cleaning Supplies	556	969	1,100	1,100	1,000
Motor Fuel & Lub.	3,490	3,869	4,000	3,000	4,000
Comp. Hardware & Software	4,118	5,449	6,897	6,897	8,382
Small Tools & Equipment	9,872	6,655	11,500	11,500	24,475
Automotive Supplies	(4,282)	35,083	1,900	3,400	3,350
Clothing	3,391	2,977	4,000	4,000	4,400
Operating Supplies	2,515	3,820	2,000	2,000	2,000
Stationery & Printing	-	-	100	100	100
<b>Total Materials &amp; Supplies</b>	<b>20,466</b>	<b>59,681</b>	<b>32,397</b>	<b>32,897</b>	<b>48,607</b>
Automotive Equipment	42,064	-	-	-	-
<b>Total Capital Outlay</b>	<b>42,064</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>686,956</b>	<b>683,873</b>	<b>734,436</b>	<b>721,509</b>	<b>758,911</b>

FY2014/2015  
ACCOUNT INFORMATION  
FLEET & FACILITY SERVICES DIVISION

- The Part-time Salaries account has been increased to reflect the average number of hours (25) per week that the part-time Parts Clerk will be employed during fiscal year 2014/2015.
- A decrease in group health insurance is attributable to plan changes implemented during fiscal year 2013/2014. Due to favorable claims experience, an anticipated increase of 3.7% in fiscal year 2014/2015 will be mitigated by reserves that have been established with IPBC.
- An increase in Computer Hardware & Software is attributable to annual licensing costs for the City's new HVAC Pro software.
- Additional funds have been requested in the Small Tools and Equipment account. Additional funds will provide for the purchase of a gas monitoring sensor and the replacement of four (4) gas-fired heaters in the Public Works garage. The heater replacement program is a multi-year program that will span fiscal year 2014/2015, 2015/2016 and 2016/2017
- Additional funds have been requested in the Automotive Supplies account. Additional funds will provide for maintenance of an aerial boom lift, as well as vehicle repairs.
- Additional funds were budgeted in the Clothing account for fiscal year 2014/2015 in order to provide for safety boots and Nitrile gloves.



City of Crystal Lake  
Annual Budget  
Fiscal Year 2014/2015



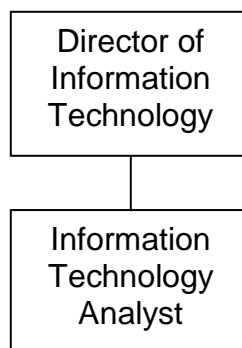
**INFORMATION  
TECHNOLOGY  
DEPARTMENT**

FY2014/2015  
STATEMENT OF ACTIVITIES  
INFORMATION TECHNOLOGY DEPARTMENT

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

The Information Technology Division is also responsible for the implementation and maintenance of a number of software packages contained on the various servers and desktop computers which automate tasks for the various departments. Among these software packages are a number of specialty applications for the Police and Fire Departments, Microsoft Office applications, Springbrook Software, GIS Server Software and desktop applications, and many other small applications.

FY2014/2015  
ORGANIZATIONAL CHART  
INFORMATION TECHNOLOGY DEPARTMENT



FY2014/2015  
PERSONNEL SUMMARY  
INFORMATION TECHNOLOGY DEPARTMENT

Position	Actual FY2012-2013	Budget FY2013-2014	Budget FY2014-2015
Information Technology Director	1.00	1.00	1.00
Information Technology Analyst	1.00	1.00	1.00
Total Staff	2.00	2.00	2.00

FY2013/2014  
ACCOMPLISHMENTS  
INFORMATION TECHNOLOGY DEPARTMENT

1. Implemented the City-wide document management system.
  - All hardware implemented and initial round of training completed.
  
2. Implemented Master Address Repository with the addition of the revised address layer to the City's GIS system.
  - Database was completed and delivered at the end of October, 2013. Approximately 95% of the addressing is complete and accurate.
  - The layer has been added to the GIS system.
  - Various anomalies are being reviewed and corrected, where possible by the Fire Rescue Department. These should all be completed by the end of March, 2014. Those addressing issues that require policy direction will be brought forth through the process by the Fire Rescue Department.
  - Addressing tool for entering new addresses into the MAR was developed and added to the mapping workstations in Community Development.
  
3. Continue to assist Departments in their data and layer implementations within the City's upgraded GIS system.
  - Water layer developed by B&W has been added to the new system.
  - Sign layer will be added once completed.
  
4. Implemented a robust backup system backup system with virtual server capability.
  
5. Acquired and implemented a more robust a more robust email spam filtering service for the City's email server.
  
6. Worked in concert with other City departments to implement alternative methods of network connections to remote City sites and facilities.
  - Worked with other departments on ICN potential.

FY2013/2014  
OBJECTIVES  
INFORMATION TECHNOLOGY DEPARTMENT

- Continue to expand the implementation of the document management system and all its processes throughout all Departments.
- Acquire and install a replacement server and upgraded software for web monitoring and filtering
- Acquire and implement a replacement/upgrade to the City's email archiving appliance.
- Research, acquire and implement upgraded capabilities for malware/virus detection and eradication.
- Acquire and implement wireless Internet at Three Oaks Recreation Area.
- Continue to develop the City's terminal server and the ability for remote access from outside the network for selected users.
- Continue to assist Departments in utilizing the City's website for maximum outreach.
- Acquire and implement a replacement to the City's media file server.
- Continue to assist Departments in actively using the Master Address Repository for daily operations.
- Continue to assist Departments in their data and layer implementations within the City's upgraded GIS system.
- Continue to work in concert with other City Departments to implement alternative methods of network connections to remote City sites and facilities.
- Continue to assist Departments with additional Springbrook implementation.
- Continue to assist Departments with social networking content and initiatives.
- Acquire and install various new and replacement pieces of equipment throughout the Wide Area Network (WAN).
- Continue to maintain the City's network infrastructure with little or no downtime during normal City Hall operating hours.
- Continue PC and printer preventative maintenance program.

FY2014/2015  
ANNUAL BUDGET  
INFORMATION TECHNOLOGY DEPARTMENT

EXPENDITURES	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2013/2014 Estimate	2014/2015 Budget
Regular Salaries	198,131	203,066	215,565	215,565	220,954
Part-time Salaries	-	-	-	-	-
Group Insurance	32,707	32,707	23,900	26,415	26,499
<b>Total Personnel Services</b>	<b>230,838</b>	<b>235,773</b>	<b>239,465</b>	<b>241,980</b>	<b>247,453</b>
Professional Services	2,513	5,368	10,000	10,000	10,000
Training	-	-	3,000	3,000	3,000
Dues & Subscriptions	325	150	350	350	350
Insurance & Bonding	9,053	9,053	9,446	7,781	9,446
<b>Total Contractual Services</b>	<b>11,891</b>	<b>14,571</b>	<b>22,796</b>	<b>21,131</b>	<b>22,796</b>
Office Supplies	808	883	1,590	1,590	1,590
Comp. Hardware & Software	90,516	91,477	45,197	45,197	46,494
Small Tools & Equipment	-	107	450	450	450
<b>Total Materials &amp; Supplies</b>	<b>91,324</b>	<b>92,467</b>	<b>47,237</b>	<b>47,237</b>	<b>48,534</b>
Operating Equipment	98,847	(875)	230,000	137,578	-
<b>Total Capital Outlay</b>	<b>98,847</b>	<b>(875)</b>	<b>230,000</b>	<b>137,578</b>	<b>-</b>
Total	432,900	341,936	539,498	447,926	318,783

FY2014/2015  
ACCOUNT INFORMATION  
INFORMATION TECHNOLOGY DEPARTMENT

- An increase in group health insurance is attributable to plan changes implemented during fiscal year 2013/2014. Due to favorable claims experience, an anticipated increase of 3.7% in fiscal year 2014/2015 will be mitigated by reserves that have been established with IPBC.
- A rise in Computer Hardware & Software costs for fiscal year 2014/2015 is attributable to increases in website hosting fees, as well as increases in annual licensing fees associated various applications used by the City in mitigating spam and computer viruses.
- Fiscal year 2014/2015 capital and equipment replacement expenditures are accounted for in the Capital and Equipment Replacement Funds of the City.

City of Crystal Lake  
Annual Budget  
Fiscal Year 2014/2015



**SHARED SERVICES  
DIVISION**

FY2014/2015  
STATEMENT OF ACTIVITIES  
SHARED SERVICES DIVISION

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.

FY2014/2015  
ANNUAL BUDGET  
SHARED SERVICES DIVISION

EXPENDITURES	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2013/2014 Estimate	2014/2015 Budget
Utilities	147,992	205,874	218,798	218,798	218,798
Buildings & Offices	204,772	225,985	259,915	264,835	279,331
<b>Total Contractual Services</b>	352,764	431,859	<b>478,713</b>	483,633	<b>498,129</b>
Total Budget	352,764	431,859	<b>478,713</b>	483,633	<b>498,129</b>

FY2014/2015  
ACCOUNT INFORMATION  
SHARED SERVICES DIVISION

- An increase in Buildings & Offices expense is attributable to an increase in maintenance fees associated with financial software used by City. Additional funds were requested also to provide for the maintenance and repair of public safety radio repeaters.

City of Crystal Lake  
Annual Budget  
Fiscal Year 2014/2015



**SPECIAL PROJECTS  
DIVISION**



FY2014/2015  
STATEMENT OF ACTIVITIES  
SPECIAL PROJECTS DIVISION

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, commuter parking and facility improvements.

FY2013/2014  
ACCOMPLISHMENTS  
SPECIAL PROJECTS DIVISION

- Successfully completed the 27<sup>th</sup> year of providing Dial-A-Ride services to the residents of Crystal Lake.
- Maintained the aesthetics of the Downtown Train Station and the Downtown Area.
- Maintained the City's building facilities.

FY2014/2015  
OBJECTIVES  
SPECIAL PROJECTS DIVISION

- Continue to fund the Dial-A-Ride services for the residents of Crystal Lake.
- Continue to maintain the aesthetics of the Downtown Train Station and the Downtown area.
- Continue the maintenance and improvement of City facilities.

FY2014/2015  
ANNUAL BUDGET  
SPECIAL PROJECTS DIVISION

EXPENDITURES	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2013/2014 Estimate	2014/2015 Budget
Professional Services	2,734	77,836	7,500	7,500	7,500
Reimbursed Expenses	-	-	4,200	4,200	4,200
Buildings & Offices	317,939	229,196	1,097,739	1,067,739	258,000
Radio Equipment	58	-	-	-	-
Para Transit Services	93,298	42,137	90,000	90,000	90,000
<b>Total Contractual Services</b>	<b>414,029</b>	<b>349,169</b>	<b>1,199,439</b>	<b>1,169,439</b>	<b>359,700</b>
Office Supplies	1,536	5,039	8,000	8,000	8,000
Motor Fuel & Lub.	10,850	-	-	-	-
<b>Total Materials &amp; Supplies</b>	<b>12,386</b>	<b>5,039</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>
Land	-	118,190	-	-	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>118,190</b>	<b>-</b>	<b>-</b>	<b>-</b>
Total	<b>426,415</b>	<b>472,398</b>	<b>1,207,439</b>	<b>1,177,439</b>	<b>367,700</b>

FY2014/2015  
ACCOUNT INFORMATION  
SPECIAL PROJECTS DIVISION

- Fiscal year 2014/2015 expenditures associated with the maintenance of the Union Pacific overpass at IL Route 176 and the Prairie Trail underpass at U.S. Route 14, as well as U.S. Route 14 gateway enhancements (Sands Road to Virginia Street) are accounted for in the Capital and Equipment Replacement Funds of the City. Expansion of the Railroad Street parking lot and Raue Center for the Arts building repairs were completed in fiscal year 2013/2014.

City of Crystal Lake  
Annual Budget  
Fiscal Year 2014/2015



**POLICE & FIREFIGHTERS'  
PENSION OBLIGATION**

FY2014/2015  
 STATEMENT OF ACTIVITIES  
 POLICE & FIREFIGHTERS' PENSION OBLIGATION

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.

FY2014/2015  
 ANNUAL BUDGET  
 POLICE & FIREFIGHTERS' PENSION OBLIGATION

EXPENDITURES	2011/2012 Actual	2012/2013 Actual	<b>2013/2014 Budget</b>	2013/2014 Estimate	<b>2014/2015 Budget</b>
Pension Obligation	3,375,658	3,372,270	3,470,581	3,470,581	3,693,657
<b>Total Contractual Services</b>	3,375,658	3,372,270	<b>3,470,581</b>	3,470,581	<b>3,693,657</b>
Total	3,375,658	3,372,270	<b>3,470,581</b>	3,470,581	<b>3,693,657</b>

City of Crystal Lake  
Annual Budget  
Fiscal Year 2014/2015



# DEBT SERVICE

**FY2014/2015**  
**STATEMENT OF ACTIVITIES**  
**DEBT SERVICE**

The Debt Service Division provides a budgetary set of account categories for the expenditure of funds to pay general obligations when they come due. Included below are proportionate amounts to provide for a Public Safety Facility (General Obligation Refunding Bonds, Series 2009C) and the flooding mitigation program (General Obligation Bonds, Series 2012). The flooding mitigation program is funded using Home Rule Sales Tax.

**FY2014/2015**  
**ANNUAL BUDGET**  
**DEBT SERVICE**

	2011/2012	2012/2013	<b>2013/2014</b>	2013/2014	<b>2014/2015</b>
	Actual	Actual	<b>Budget</b>	Estimate	<b>Budget</b>
Debt Service Principal	308,150	314,439	352,020	352,020	356,017
Debt Service Interest	69,276	66,490	75,007	75,007	67,176
<b>Total Debt Service</b>	377,426	380,929	427,027	427,027	423,193
Total	377,426	380,929	<b>427,027</b>	427,027	<b>423,193</b>

City of Crystal Lake  
Annual Budget  
Fiscal Year 2013/2014



HOME RULE SALES TAX  
FUND

FY2014/2015  
 STATEMENT OF ACTIVITIES  
 HOME RULE SALES TAX FUND BUDGET

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.

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.

FY2014/2015  
 ANNUAL BUDGET  
 HOME RULE SALES TAX FUND

	2011/2012	2012/2013	<b>2013/2014</b>	2013/2014	<b>2014/2015</b>
	Actual	Actual	<b>Budget</b>	Estimate	<b>Budget</b>
REVENUES					
Home Rule Sales Tax	4,710,538	4,756,678	4,631,820	4,892,559	4,900,000
Investment Interest	3,741	3,847	3,600	3,600	1,000
<b>Total Revenues</b>	<b>4,714,279</b>	<b>4,760,525</b>	<b>4,635,420</b>	4,896,159	<b>4,901,000</b>
Revenues in Excess of Expenditures	4,714,279	4,760,525	4,635,420	4,896,159	4,901,000



FY2014/2015  
ANNUAL BUDGET  
HOME RULE SALES TAX FUND (Cont'd)

	2011/2012	2012/2013	2013/2014	2013/2014	2014/2015
	Actual	Actual	Budget	Estimate	Budget
<b>OTHER SOURCES (USES)</b>					
Transfer In					
Virginia Street Corridor	-	19,522	50,000	45,800	43,100
Transfer Out					
Target Response Unit	(388,187)	(424,771)	(419,354)	(419,354)	(401,648)
Economic Development	(155,000)	(113,038)	(312,000)	(312,000)	(232,000)
Flooding Mitigation	-	-	(715,000)	-	(410,000)
Flooding Mitigation Debt Svc	-	(3,365)	(52,790)	(52,790)	(52,942)
Document Imaging	-	-	(220,000)	(102,000)	(50,000)
GIS	(25,000)	(59,150)	(35,000)	(35,000)	(35,000)
Route 14 Gateway Enhancements (Sands to Virginia)			(100,000)	(100,000)	(250,000)
UP Overpass Maintenance	-	-	-	-	-
Core Services	(1,556,395)	(2,036,793)	(2,106,472)	(2,712,780)	(3,183,116)
Fire Rescue	(550,000)	(46,368)	-	-	-
Road Resurfacing	(500,000)	(785,904)	(1,500,000)	(1,500,000)	-
Three Oaks Site Engineering	-	-	-	-	-
Three Oaks Area Debt Svc	(957,249)	(984,646)	(1,036,449)	(1,046,229)	(1,045,546)
Three Oaks Area Operations	-	(140,882)	(110,475)	(110,830)	(147,300)
Three Oaks Capital & Equipment Replacement				(94,597)	(44,000)
Bryn Mawr Debt Svc	(156,809)	-	-	-	-
Virginia Street Corridor	(978,235)	-	-	-	-
Residual Chlorides Mgmt	(664,113)	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>(5,930,988)</b>	<b>(4,575,395)</b>	<b>(6,557,540)</b>	<b>(6,439,780)</b>	<b>(5,808,452)</b>
Change in Fund Balance	(1,216,709)	185,130	(1,922,120)	(1,543,621)	(907,452)
Beginning Balance, May 1	4,451,071	3,234,362	3,419,492	3,419,492	1,875,871
Ending Balance, April 30	3,234,362	3,419,492	1,497,372	1,875,871	968,419
Nonspendable	-	-	-	-	-
<b>Unassigned Balance, April 30</b>	<b>3,234,362</b>	<b>3,419,492</b>	<b>1,497,372</b>	<b>1,875,871</b>	<b>968,419</b>

City of Crystal Lake  
Annual Budget  
Fiscal Year 2014/2015



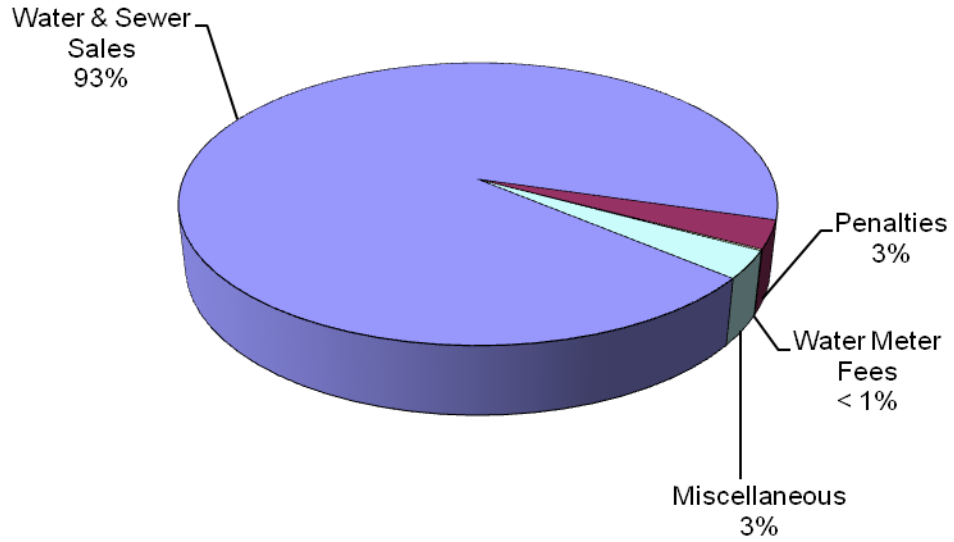
**WATER & SEWER  
OPERATING FUND**

**FY2014/2015  
ANNUAL BUDGET  
WATER & SEWER OPERATING FUND SUMMARY**

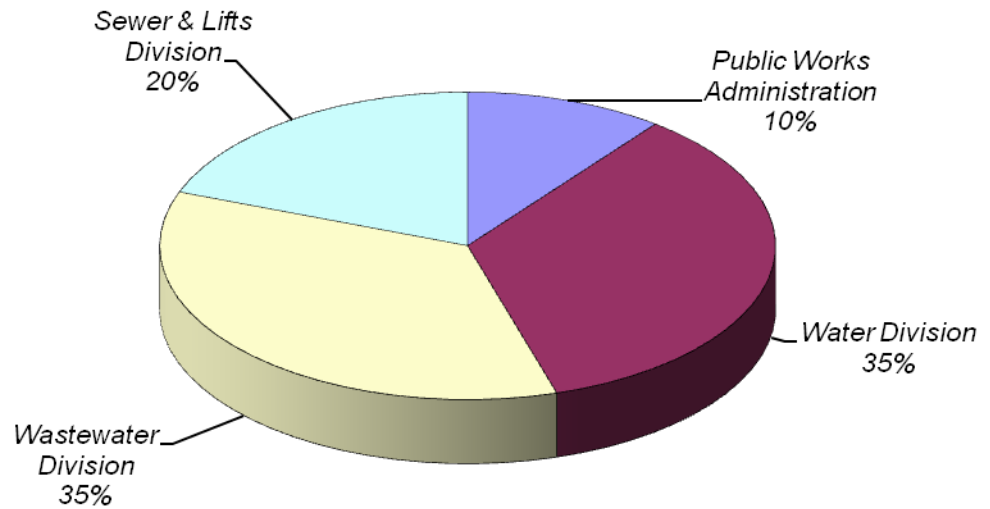
	2011/2012	2012/2013	2013/2014	2013/2014	2014/2015
	Actual	Actual	Budget	Estimate	Budget
<b>REVENUES</b>					
Water Sales	3,551,784	3,976,126	3,915,247	3,961,500	4,371,663
Sewer Sales	3,618,651	3,989,408	3,991,995	3,926,000	4,353,303
Penalties	334,146	352,531	300,000	303,000	300,000
Water Meter Sales	15,137	17,476	15,000	25,000	15,000
Tap On Fees	-	46,291	1,000	88,452	1,000
Investment Income	13,432	2,778	10,000	10,000	10,000
Reimbursed Expenses	30,621	403	350	100	350
Rental Income	267,563	280,020	308,972	257,051	269,438
Host Fees	-	-	-	-	10,000
Miscellaneous	4,145	50,723	51,000	11,600	6,000
Grants	1,311	65,842	-	-	-
<b>Total Revenues</b>	<b>7,836,790</b>	<b>8,781,598</b>	<b>8,593,564</b>	<b>8,582,703</b>	<b>9,336,754</b>
<b>EXPENDITURES</b>					
Public Works Administration	630,888	690,521	759,625	757,888	804,555
Water Department	3,267,172	3,035,973	3,315,888	3,316,648	2,686,110
Wastewater Department	2,161,584	2,204,502	2,720,169	2,747,543	2,723,067
Sewer & Lifts Department	551,991	579,492	709,797	714,269	1,487,681
<b>Total Expenditures</b>	<b>6,611,635</b>	<b>6,510,488</b>	<b>7,505,479</b>	<b>7,536,348</b>	<b>7,701,413</b>
Revenues in Excess of Expenditures	1,225,155	2,271,110	1,088,085	1,046,355	1,635,341
<b>OTHER SOURCES (USES)</b>					
Transfer In	-	-	-	135,668	-
Bond Proceeds	-	-	-	-	-
Transfer Out	(491,376)	-	(1,378,157)	(1,697,300)	(2,372,241)
<b>Total Other Sources (Uses)</b>	<b>(491,376)</b>	<b>-</b>	<b>(1,378,157)</b>	<b>(1,561,632)</b>	<b>(2,372,241)</b>
Change in Payables/Receivables	231,166	(177,268)	(835,356)	(835,356)	-
Change in Cash Balance	964,945	2,093,842	(1,125,428)	(1,350,633)	(736,900)
Beginning Cash Balance, May 1	1,570,301	2,535,246	4,629,088	4,629,088	3,278,455
<b>Available Cash, April 30</b>	<b>2,535,246</b>	<b>4,629,088</b>	<b>3,503,660</b>	<b>3,278,455</b>	<b>2,541,555</b>

\*Water & Sewer Funds are reported in aggregate in the Comprehensive Annual Financial Report (CAFR)

## Water & Sewer Fund Revenues by Source



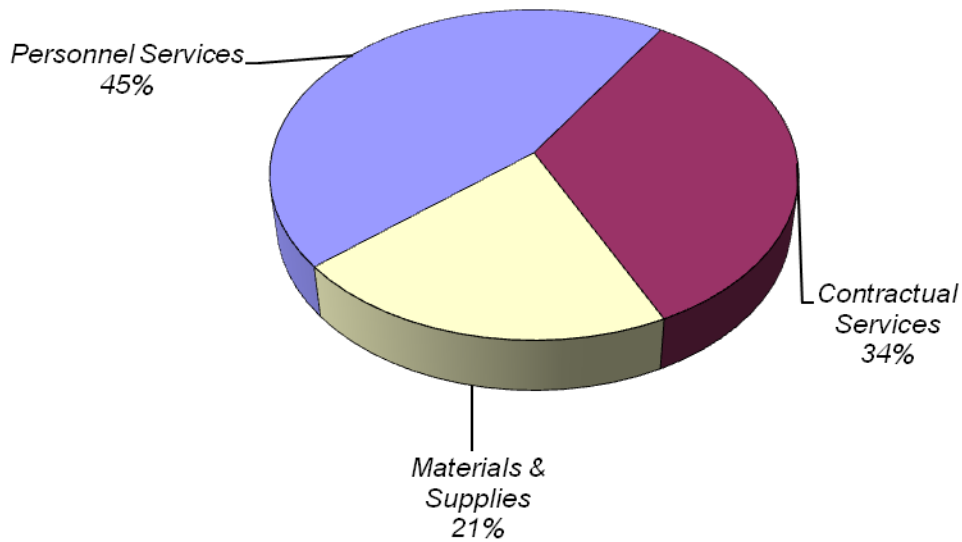
## Water & Sewer Expenditures by Function



**FY2014/2015  
SUMMARY OF EXPENDITURES – MAJOR OBJECT  
WATER & SEWER OPERATING FUND**

	Personnel Services	Contractual Services	Materials & Supplies	Capital Outlay	Debt Service	Grand Total
Public Works Administration	608,754	155,505	40,296	0	0	804,555
Water Department	844,701	987,564	853,845	0	0	2,686,110
Wastewater Department	1,154,870	937,860	630,337	0	0	2,723,067
Sewer & Lifts Department	869,154	520,102	98,425	0	0	1,487,681
	<b>3,477,479</b>	<b>2,601,031</b>	<b>1,622,903</b>	<b>0</b>	<b>0</b>	<b>7,701,413</b>
% Percentage	45.15%	33.77%	21.07%	0.00%	0.00%	100.00%

***Water & Sewer Expenditures by Type***



City of Crystal Lake  
Annual Budget  
Fiscal Year 2014/2015



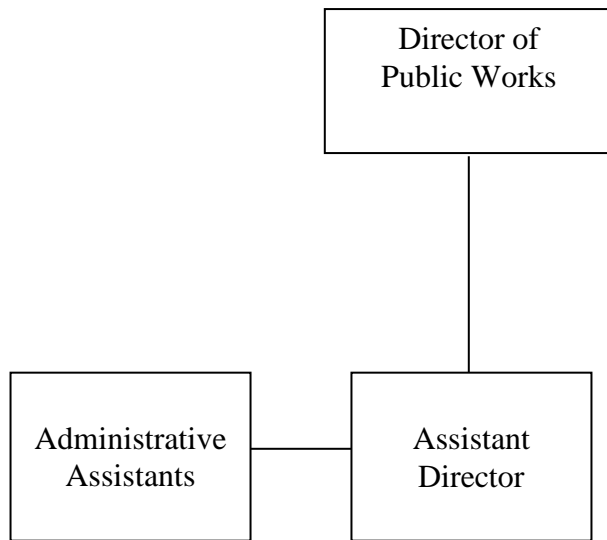
**PUBLIC WORKS  
ADMINISTRATION  
DIVISION –**

**PUBLIC WORKS  
DEPARTMENT**

FY2014/2015  
STATEMENT OF ACTIVITIES  
PUBLIC WORKS ADMINISTRATION DIVISION

Public Works Administration provides supervision and planning to the Water, Wastewater, Sewer & Lift and Storm Sewer Maintenance, and Street 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 the City's internal customers.

FY2014/2015  
ORGANIZATIONAL CHART  
PUBLIC WORKS ADMINISTRATION DIVISION



FY2014/2015  
PERSONNEL SUMMARY  
PUBLIC WORKS ADMINISTRATION DIVISION

Position	Actual FY2012-2013	Budget FY2013-2014	Budget FY2014-2015
Director of Public Works	1.00	1.00	1.00
Assistant Public Works Director	0.00	1.00	1.00
Assistant to the Public Works Director	1.00	0.00	0.00
Administrative Assistant	1.75	2.00	2.25
Utility Customer Service Representative	1.00	1.00	1.00
Office Assistant	0.25	0.25	0.00
Total Staff	5.00	5.25	5.25

FY2013/2014  
ACCOMPLISHMENTS  
PUBLIC WORKS ADMINISTRATION DIVISION

1. Review the departmental structure to identify areas to maximize efficiencies as well as equipment and personnel resources, and evaluate internal processes to determine any potential benefits of outsourced labor.

Status: Each division's operations have been thoroughly reviewed for efficiency and effectiveness. Special attention was given to deferred tasks to ensure that proper priorities were employed across all divisions. Outsourced contract help was sought after all internal resources were used.

2. Enhance professional development by giving most of Public Works staff the opportunity to attend the APWA National Congress while it is in Chicago in 2013.

Status: All superintendents and supervisors were given the opportunity to attend Congress. In addition, the automotive technicians were given the opportunity to visit the showroom floor to become familiar with new equipment and technologies available.

3. Maintain and build upon relationships with Local 150 throughout the collective bargaining process, and execute a favorable contract.

Status: IUOE Local 150 and the City have executed a contract that will govern the working relationship for the next five years.

4. Explore water conservation Best Management Practices and implement where practical. In addition, participate actively in the Northwest Water Planning Alliance as well as the McHenry County Groundwater Taskforce.

Status: While McHenry County's Groundwater Taskforce has met less frequently this year, City staff was able to attend their sensible salting seminar for winter operations. The Director has been attending the Northwest Water Planning Alliance Technical Advisory Committee monthly meetings to ensure that the City's interests are represented. He has also been appointed as the McHenry County Council of Governments representative.

5. Guide the process of achieving/implementing a long-term Water Master Plan.

Status: The Water Master Plan was completed by Baxter & Woodman this year. The recommendations will guide capital improvements for the foreseeable future.

6. Pursue any grant opportunities and Illinois State Revolving Loan funding for capital projects.

Status: The Department has pursued grants for energy efficient improvements, including the implementation of a Turbo Blower at WWTP#2. With the grant, this project has a return on investment period of less than three years.



FY2013/2014  
ACCOMPLISHMENTS (Cont'd)  
PUBLIC WORKS ADMINISTRATION DIVISION

7. Utilize the new CIP module effectively and ensure that all current bond funded projects are completed in a timely manner.

Status: Public Works staff has been working closely with the Finance Department to ensure that all bond funds are appropriately accounted for and that projects are completed on time.

8. Develop a consistent daily/weekly divisional assignment scheduling.

Status: Each division's schedules have been reviewed. While minor modifications have been made, the divisions are formatting their own schedules to meet their needs and account for personnel and equipment.

9. Complete the Self-assessment portion of APWA accreditation.

Status: Staff has been compiling documentation to meet accreditation requirements. Further documentation will be created and compiled throughout the year. It is still the Department's intention to have an on-site assessment in FY15.

FY2014/2015  
OBJECTIVES  
PUBLIC WORKS ADMINISTRATION DIVISION

1. Develop a Command Center staffing plan that that accounts for equitable staff coverage in the Command Center, but also sets the expectations of all public works operations during EOC operations.
2. Utilize findings and recommendations from Water and Wastewater Treatment Master Plans to develop an integrated approach to address chlorides discharged from WWTP3.
3. Research cost-effective solutions to address the asset management needs of the Department.
4. Review and revise position job descriptions to address changes to job duties and technology.
5. Finalize the Self Assessment portion of the APWA Accreditation program and schedule an on-site review with APWA staff.

FY2014/2015  
ANNUAL BUDGET  
PUBLIC WORKS ADMINISTRATION DIVISION

EXPENDITURES	2011/2012	2012/2013	2013/2014	2013/2014	2014/2015
	Actual	Actual	Budget	Estimate	Budget
Regular Salaries	322,208	335,222	393,318	428,044	438,745
Part-time Salaries	26,665	32,273	34,726	-	-
Overtime	50	-	-	-	-
Group Insurance	46,856	48,469	80,610	73,325	78,896
City Portion FICA / Retirement	19,177	18,538	26,539	26,539	27,202
City Portion IMRF	41,574	45,629	56,587	56,587	57,549
City Portion MEDI	4,486	6,400	6,207	6,207	6,362
<b>Total Personnel Services</b>	<b>461,016</b>	<b>486,531</b>	<b>597,987</b>	<b>590,702</b>	<b>608,754</b>
Professional Services	12,180	55,051	9,600	9,600	44,600
Annual Audit	4,964	5,545	5,545	5,545	7,200
Publishing	384	-	200	200	200
Postage & Freight	59,755	61,435	61,200	61,200	64,600
Training	3,462	3,626	3,445	3,445	2,720
Dues & Subscriptions	492	63	753	753	753
Insurance & Bonding	41,743	24,266	19,648	25,196	19,648
Utilities	6,159	6,159	6,159	6,159	6,159
Buildings & Offices	9,525	10,017	9,525	9,525	9,525
Examinations	441	395	-	-	-
Office Equipment	-	-	100	100	100
<b>Total Contractual Services</b>	<b>139,105</b>	<b>166,557</b>	<b>116,175</b>	<b>121,723</b>	<b>155,505</b>
Office Supplies	1,325	1,489	1,300	1,300	1,300
Motor Fuel & Lub.	306	49	-	-	-
Computer Hardware & Software	7,046	15,776	21,503	21,503	16,336
Small Tools and Equipment	550	5	350	350	350
Automotive Supplies	53	-	-	-	-
Printing & Stationery	21,487	20,114	22,310	22,310	22,310
<b>Total Materials &amp; Supplies</b>	<b>30,767</b>	<b>37,433</b>	<b>45,463</b>	<b>45,463</b>	<b>40,296</b>
<b>Total</b>	<b>630,888</b>	<b>690,521</b>	<b>759,625</b>	<b>757,888</b>	<b>804,555</b>

FY2014/2015  
ACCOUNT INFORMATION  
PUBLIC WORKS ADMINISTRATION DIVISION

- An increase in Regular Salaries is largely attributable to an upgrade of a part-time Administrative Assistant to full-time (30 hours per week to 40 hours per week) during fiscal year 2013/2014. Offsetting the increase is a reduction in Part-time Salaries.
- A decrease in group health insurance is attributable to plan changes implemented during fiscal year 2013/2014. Due to favorable claims experience, an anticipated increase of 3.7% in fiscal year 2014/2015 will be mitigated by reserves that have been established with IPBC.
- Additional funds have been requested in the Professional Services account for fiscal year 2014/2015. Additional funds will provide for services related to collective bargaining and other legal matters not budgeted in the General Fund.
- Audit fees reflected in this budget are pursuant to the terms of a contract with an independent audit firm and are in addition to funds budgeted in the General Fund and Fire Rescue Fund.
- An increase in Postage & Freight reflects rising costs of U.S. postal services.
- A decrease in the Training account is attributable to a reduction in conference attendance by the Assistant Public Works Director.
- Computer replacements were completed in fiscal year 2013/2014. As a result, computer replacements were not budgeted in the Computer Hardware & Software account again in fiscal year 2014/2015.

City of Crystal Lake  
Annual Budget  
Fiscal Year 2014/2015



**WATER OPERATIONS  
DIVISION –**

**PUBLIC WORKS  
DEPARTMENT**

FY2014/2015  
STATEMENT OF OPERATIONS  
WATER OPERATIONS DIVISION

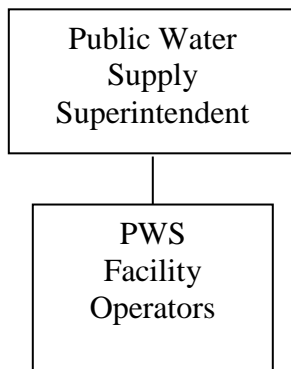
The Water Division and its staff of 6 full-time employees provide an adequate supply of quality potable water to the residents and businesses of Crystal Lake. This is accomplished by producing and treating an average of 4.5 million gallons per day. Peak water demands can increase to over 9 million gallons per day in the summer months.

The Water Division is responsible for the operation and maintenance of five water treatment facilities as well as four elevated and four ground water storage reservoirs.

Daily activities include:

- 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.
- Completes regular maintenance and repair work at the water treatment facilities and to the water distribution system.
- Winter months: The Water Division works with the Street Division to remove snow on main routes, cul-de-sac's, and public sidewalks.

FY2014/2015  
ORGANIZATIONAL CHART  
WATER OPERATIONS DIVISION



**FY2014/2015  
PERSONNEL SUMMARY  
WATER OPERATIONS DIVISION**

Position	Actual FY2012-2013	Budget FY2013-2014	Budget FY2014-2015
Superintendent	1.00	1.00	1.00
Supervisor	1.00	1.00	0.00
PWS Facility Operators	5.00	5.00	5.00
PWS Distribution System Operators	2.00	2.00	0.00
Maintenance Workers	4.00	4.00	0.00
Total Staff	13.00	13.00	6.00

**FY2013/2014  
ACCOMPLISHMENTS  
WATER OPERATIONS DIVISION**

1. **Objective:** Meet all EPA water standards and receive zero EPA violation.  
**Status:** As of this time, the Water Division has met all EPA standards and has received no EPA violations.
2. **Objective:** Receive the Fluoridation Award for the nineteenth consecutive year.  
**Status:** The Water Division has received this award for the nineteenth year in a row.
3. **Objective:** Perform maintenance and rehabilitation work on two wells to provide continued reliable water production from the City's water supply.  
**Status:** Well #12 rehabilitation work was approved by City Council and work will begin in December. This work is required by contract to be completed prior to January 31, 2014. Well #14 rehabilitation work will be completed by March of 2014.
4. **Objective:** Drill the new Well #18, and have plans and specifications created by an engineering firm for the installation of required equipment to put well into service in 2014.  
**Status:** Staff has been working with a consultant engineer on this project, and a potential location for a new well has been located on Water Plant 5 property. The test well will be drilled and if test results are acceptable, a permanent Well #18 will be drilled by the spring of 2014.
5. **Objective:** Replace existing water mains as required by upcoming State and County road projects, and begin our planed watermain replacement program in the Country Club area and View Street.  
**Status:** Route 176, Country Club, and Broadway watermain projects were completed in 2013. The View Street watermain contract has been awarded and work is scheduled to be completed in early spring of 2014.

FY2013/2014  
ACCOMPLISHMENTS (Cont'd)  
WATER OPERATIONS DIVISION

6. Objective: Have one water tower or storage reservoir recoated.  
Status: Bard Water Tower at WTP#5 recoating has been completed. The contractor will return in the spring to restore the site and landscaping to original conditions.
7. Objective: Replace existing chemical systems at WTP#2 (Highland) and WTP#5 (Bard) to comply with containment regulations and add monitoring through the SCADA system.  
Status: Water Division staff has replaced both chemical systems.
8. Objective: Purchase and install new control valves for the water treatment equipment at Water Treatment Plant #3 (Virginia Rd).  
Status: Control valves have been purchased and staff will complete the installation before March 1, 2014.
9. Objective: Add remote monitoring and alarms at the Fountains pressure reducing valve to improve security and repair response time for the single feed water main supplying the retirement community.  
Status: Equipment is on order and will be installed by City Staff and contractors before May 1, 2014.
10. Objective: Replace the failing parking lot and service drive located at WTP#3 (Virginia).  
Status: This project has been postponed to next year due to the WTP#3 generator project.
11. Objective: Have a long term water master plan created by an engineering firm.  
Status: Baxter and Woodman completed the draft version of the water master plan this year. A final draft will be complete in early 2014.

FY2014/2015  
OBJECTIVES  
WATER OPERATIONS DIVISION

1. Objective: Meet all EPA water standards and receive zero EPA violation.
2. Objective: Receive the Fluoridation Award for the twentieth consecutive year.
3. Objective: Perform maintenance and rehabilitation work on two wells to provide continued reliable water production from the City's water supply. The specific wells that require rehabilitation work will be prioritized by equipment failure and loss of specific capacity (water produced from the well).
4. Objective: Have plans and specifications created by an engineering firm for the expansion of WTP#5 (Bard) after the successful installation of the new well #18.
5. Objective: Have the two ground storage reservoirs at WTP #4 (Knaack) recoated.
6. Objective: Replace the WTP#3 (Virginia St.) generator and electrical switchgear.

FY2014/2015  
ANNUAL BUDGET  
WATER OPERATIONS DIVISION

EXPENDITURES	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2013/2014 Estimate	2014/2015 Budget
Regular Salaries	904,603	939,968	962,911	962,911	503,321
Part-time Wages	-	7,941	7,920	7,920	8,400
Overtime	82,997	77,122	91,500	91,500	91,500
Group Insurance	203,031	211,448	222,020	235,356	117,313
City Portion FICA / Retirement	58,579	55,922	65,865	65,865	37,400
City Portion IMRF	117,809	126,964	139,393	139,393	78,021
City Portion MEDI	13,700	19,307	15,404	15,404	8,747
<b>Total Personnel Services</b>	<b>1,380,719</b>	<b>1,438,672</b>	<b>1,505,013</b>	<b>1,518,349</b>	<b>844,701</b>
Professional Services	47,272	41,300	174,700	124,700	124,700
Publishing	1,091	498	250	1,000	500
Postage & Freight	5,514	5,108	5,600	5,600	5,600
Training	3,988	5,616	7,000	7,000	7,000
Dues & Subscriptions	2,780	3,361	3,075	3,075	3,475
Insurance & Bonding	58,624	57,245	58,565	53,239	58,565
Utilities	694,424	465,290	548,500	548,500	548,500
Examinations	1,018	604	1,724	1,724	1,724
Operating Equipment	267	249	300	300	300
Radio Equipment	-	151	3,000	3,000	3,000
Sidewalks	-	5,615	6,000	6,000	9,000
Plant Maintenance Services	23,199	172,056	226,200	226,200	206,200
Lines & Sewers	4,793	5,922	18,000	23,000	18,000
Rental - Buildings & Equipment	474	447	1,000	1,000	1,000
<b>Total Contractual Services</b>	<b>843,444</b>	<b>763,462</b>	<b>1,053,914</b>	<b>1,004,338</b>	<b>987,564</b>
Office Supplies	974	567	1,950	1,950	1,950
Landscape Materials	855	495	950	950	950
Motor Fuel & Lub.	28,000	30,307	32,500	32,500	32,500
Computer Hardware & Software	904	5,355	7,741	7,741	5,175
Small Tools & Equipment	6,175	7,774	11,300	11,300	18,500
Automotive Supplies	16,829	24,269	18,500	18,500	18,500
Materials	26,601	21,450	22,000	27,000	25,000
Clothing	7,871	8,575	9,400	9,400	9,900
Water Meters and Parts	4,520	33,788	62,000	82,000	90,000
Fire Hydrants and Parts	11,419	11,681	35,000	35,000	35,000
Salt	324,673	307,499	390,000	390,000	390,000
Chemicals & Sealants	69,665	66,750	88,000	88,000	88,000
Laboratory Supplies	5,158	5,007	5,750	7,750	6,500
Water Tap Materials	12,244	14,338	13,500	23,500	23,500
Operating Supplies	6,396	7,609	7,000	7,000	7,000
Plant Maintenance Materials	45,149	53,326	50,600	50,600	100,600
Stationery & Printing	703	134	770	770	770
<b>Total Materials &amp; Supplies</b>	<b>568,136</b>	<b>598,924</b>	<b>756,961</b>	<b>793,961</b>	<b>853,845</b>



FY2014/2015  
ANNUAL BUDGET  
WATER OPERATIONS DIVISION (Cont'd)

EXPENDITURES	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2013/2014 Estimate	2014/2015 Budget
System Improvement	474,873	234,915	-	-	-
<b>Total Capital Outlay</b>	474,873	234,915	-	-	-
Total	3,267,172	3,035,973	<b>3,315,888</b>	3,316,648	<b>2,686,110</b>

FY2014/2015  
ACCOUNT INFORMATION  
WATER OPERATIONS DIVISION

- Organizational changes within Public Works results in personnel costs being reallocated for fiscal year 2014/2015. Among the changes is the transfer of six positions from the Water Operations division to the Sewer & Lifts division. Regular Salaries, Group Insurance, City FICA and City IMRF reflect this change for fiscal year 2014/2015.
- Professional Services will be reduced in fiscal year 2014/2015 due to services no longer needed at Water Treatment Plant #1.
- Power washing and inspection of Water Treatment Plant #1 was completed during fiscal year 2013/2014. As a result, power washing and inspection services were not budgeted in the Plant Maintenance Services account again in fiscal year 2014/2015.
- Computer replacements were completed in fiscal year 2013/2014. As a result, computer replacements were not budgeted in the Computer Hardware & Software account again in fiscal year 2014/2015.
- Additional funds have been requested in the Small Tools and Equipment account. Additional funds will provide for the purchase of a trench shoring box during fiscal year 2014/2015. The trench shoring box shall be used during excavations to repair water main breaks.
- Additional funds have been requested in the Plant Materials account for asphalt used in the repair of roadways following water main breaks.
- Additional funds have been requested in the Water Meters and Parts account for fiscal year 2014/2015. Additional funds will provide for the replacement of the mobile data collector used in the collection of monthly water meter readings. The existing mobile collector is no longer supported by the manufacturer due to its age. Additional funds are also needed for purchase of replacement water meters. Due to rising water meter prices, additional funds are needed.
- An increase in Laboratory Supplies for fiscal year 2014/2015 reflects additional supplies required by the new in-line chlorine analyzers.

FY2014/2015  
ACCOUNT INFORMATION (Cont'd)  
WATER OPERATIONS DIVISION

- Additional funds have been requested in the Water Tap Materials account. Additional funds will provide for the replacement of brass stock material that will be scrapped in order to comply with the new 2014 Reduction of Lead in Drinking Water Act. This act prohibits brass fittings that are in contact with drinking water from containing more than 0.25% lead.
- Additional funds have been requested for Plant Maintenance Materials. The increase in funding is attributable to barium levels at Water Treatment Plant #1.

City of Crystal Lake  
Annual Budget  
Fiscal Year 2014/2015



**WASTEWATER  
TREATMENT DIVISION –**

**PUBLIC WORKS  
DEPARTMENT**

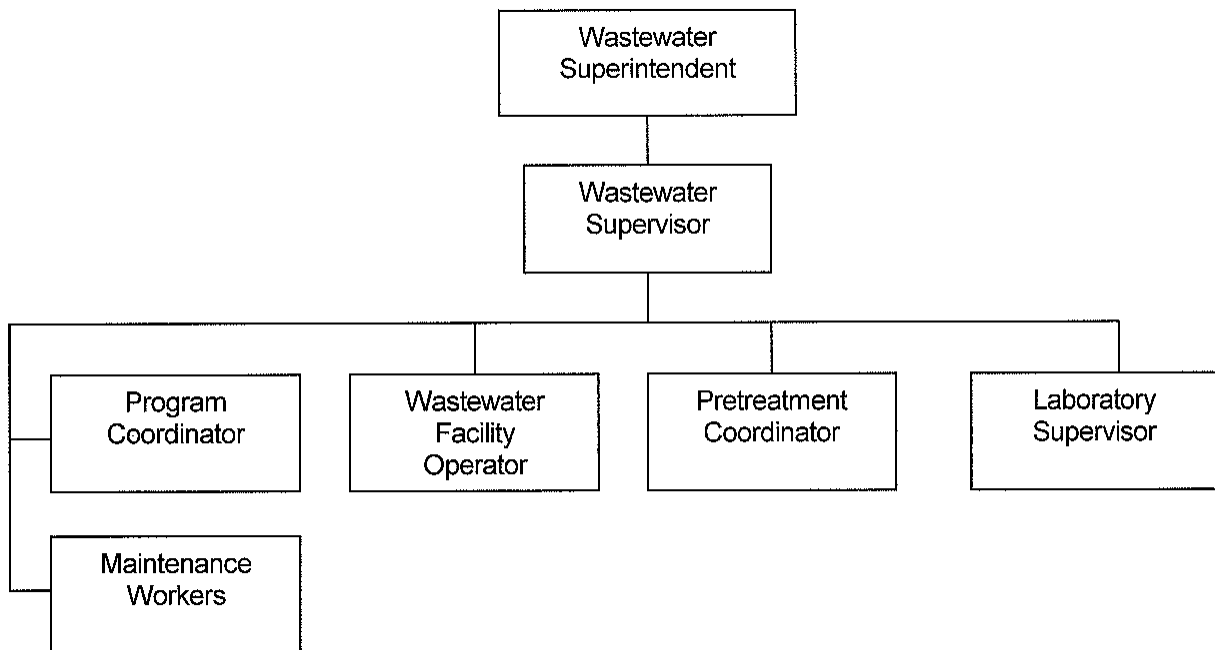
FY2014/2015  
STATEMENT OF ACTIVITIES  
WASTEWATER TREATMENT DIVISION

The Wastewater Treatment Division is responsible for the operation and maintenance of two wastewater treatment facilities, 26 sanitary lift stations, and three storm lift stations. During the fiscal year 2013/14, the treatment plants processed an average of 4.8 Million Gallons per Day (MGD) or 1.7 billion gallons throughout the year, 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.

In addition to routine maintenance and operation, engineering firms were engaged to design the following notable projects in FY14

- Rehabilitation of Lift Station #1 (McHenry Avenue)
- New screening at Lift Station 12 (Route 176)
- Hydraulic Improvements at WWTP #2 (Coventry Drive)
- Solids Handling Improvements at WWTP #2

FY2014/2015  
ORGANIZATIONAL CHART  
WASTEWATER TREATMENT DIVISION



FY2014/2015  
PERSONNEL SUMMARY  
WASTEWATER TREATMENT DIVISION

Position	Actual FY2012-2013	Budget FY2013-2014	Budget FY2014-2015
Superintendent	1.00	1.00	1.00
Supervisor	1.00	1.00	1.00
Laboratory Supervisor	1.00	1.00	1.00
Pretreatment Coordinator	1.00	1.00	1.00
WW Facility Operator	2.00	1.00	1.00
WW Collection Systems Operator	0.00	0.00	1.00
Maintenance Workers	2.50	3.50	4.00
Total Staff	8.50	8.50	10.00

FY2013/2014  
ACCOMPLISHMENTS  
WASTEWATER TREATMENT DIVISION

1. Objective: Initiate the plant upgrades and advanced maintenance prescribed in the recently completed WWTP Master Plan.

Status: The Clarifier Drives have been rebuilt. The Biosolids building has been demolished and will be starting erection soon. An engineering firm has been selected for the design and construction oversight of the other high priority projects.

2. Objective: Advance the knowledge of the two new staff members to get them fully acquainted and comfortable with the facilities, and integrate them into the on-call rotation as soon as practical

Status: We recently made a change placing the two newer employees at WWTP3 to operate the facility. The employees are adjusting well and their progress is ahead of schedule. Both of the new employees received their Class 4 wastewater licenses, and another employee received his Class 3 wastewater license.

3. Objective: Develop a staffing plan to address all advanced maintenance required at the two wastewater treatment facilities, as well as adequate supervision of the operations, pre-treatment program, and the laboratory.

Status: This work is in progress and will be updated and adjusted as required.

FY2013/2014  
ACCOMPLISHMENTS (Cont'd)  
WASTEWATER TREATMENT DIVISION

4. Objective: Continue to monitor, inspect, and enforce activities as required by the City's approved Pretreatment Program.

Status: The City had to fine one user over the past year due to reporting deficiencies. The monitoring and inspection program launched last year allowed staff to verify three industries that would not have been possible without the program. One of the samplings led to the issuance of a permit to the facility.

FY2014/2015  
OBJECTIVES  
WASTEWATER TREATMENT DIVISION

1. Complete the plant upgrades prescribed in the recently completed WWTP Master Plan, prior to the bond due date, and prepare RFPs for the next level of projects.
2. Complete all budgeted plant maintenance projects prior to January 1, 2015.
3. With the recent departure of the volunteer Three Oaks lake sampling program, ensure consistency and continuity of the program.
4. Continue to monitor, inspect, and enforce activities as required by the City's approved Pretreatment Program.

**FY2014/2015  
ANNUAL BUDGET  
WASTEWATER TREATMENT DIVISION**

EXPENDITURES	2011/2012 Actual	2012/2013 Actual	<b>2013/2014 Budget</b>	2013/2014 Estimate	<b>2014/2015 Budget</b>
Regular Salaries	546,180	558,081	599,034	599,034	740,021
Part-time Salaries	25,043	32,717	31,800	31,800	7,920
Overtime	35,942	47,647	43,000	43,000	47,300
Group Insurance	112,737	106,286	136,427	155,911	195,523
City Portion FICA / Retirement	35,608	34,069	41,778	41,778	49,305
City Portion IMRF	71,633	77,995	89,081	89,081	103,270
City Portion MEDI	8,328	11,762	9,771	9,771	11,531
<b>Total Personnel Services</b>	<b>835,471</b>	<b>868,557</b>	<b>950,891</b>	<b>970,375</b>	<b>1,154,870</b>
Professional Services	40,674	66,229	94,785	92,128	94,985
Pest Control Services	-	-	-	-	-
Publishing	301	370	400	414	450
Postage & Freight	359	2,660	1,850	3,000	3,000
Training	3,094	5,165	8,850	7,422	10,450
Dues & Subscriptions	190	337	3,465	3,701	3,701
Insurance & Bonding	43,998	46,103	45,507	45,507	45,507
Utilities	452,710	334,088	479,100	479,100	377,100
Examinations	1,579	428	812	812	867
Operating Equipment	-	24,399	-	-	-
Radio Equipment	-	-	100	100	100
Plant Maintenance Services	172,996	254,198	448,450	378,975	351,700
State Filing Fees	47,500	47,500	47,500	47,500	47,500
Rental - Buildings & Equipment	143	1,475	2,500	2,500	2,500
<b>Total Contractual Services</b>	<b>763,544</b>	<b>782,952</b>	<b>1,133,319</b>	<b>1,061,159</b>	<b>937,860</b>
Office Supplies	1,378	2,274	1,500	1,800	1,800
Landscape Materials	-	534	750	750	750
Motor Fuel & Lub.	7,910	7,997	7,000	7,000	7,000
Computer Hardware & Software	4,186	2,802	12,965	12,965	8,370
Small Tools & Equipment	36,197	34,010	47,500	47,500	47,500
Automotive Supplies & Materials	5,057	9,486	11,500	11,500	11,500
Public Works Materials	215	-	-	-	-
Clothing	5,505	5,463	7,750	7,750	9,750
Salt	160	-	-	-	-
Chemicals & Sealants	344,318	337,911	379,027	379,027	371,700
Laboratory Supplies	23,352	33,345	33,467	33,467	26,467
Operating Supplies	1,203	-	-	-	-
Plant Maintenance Materials	133,088	119,171	134,500	214,250	145,500
<b>Total Materials &amp; Supplies</b>	<b>562,569</b>	<b>552,993</b>	<b>635,959</b>	<b>716,009</b>	<b>630,337</b>
<b>Total</b>	<b>2,161,584</b>	<b>2,204,502</b>	<b>2,720,169</b>	<b>2,747,543</b>	<b>2,723,067</b>

FY2014/2015  
ACCOUNT INFORMATION  
WASTEWATER TREATMENT DIVISION

- Organizational changes within Public Works results in personnel costs being reallocated for fiscal year 2014/2015. Among the changes is the transfer of one position from the Storm Sewer division to the Wastewater Treatment division. Additionally, one Maintenance Worker position shall be reclassified from part-time (30 hours per week) to full-time (40 hours per week). Regular Salaries, Part-time Salaries, Group Insurance, City FICA and City IMRF reflect these changes.
- An increase in Postage & Freight reflects rising costs of sending water samples through the U.S. mail.
- Additional funds have been requested in the Training account to allow the Superintendent to attend training offered by the Central States Water Environment Association (CSWEA), allow the Wastewater Treatment Plant Supervisor to attend training offered by the Illinois Public Service Institute (IPSI) and to provide additional technical training to Division employees.
- A reduction in Utilities best reflects the effects of equipment upgrades on resources, as well as the effects of electrical aggregation.
- Several pieces of equipment were rebuilt in fiscal year 2013/2014. Among them was the pump used to lift the influent wastewater to the treatment facility (raw pump #7). Also during fiscal year 2013/2014, sand filter wheel and rail replacement parts were purchased and the ultraviolet computer system, a critical piece of equipment used for disinfection of the effluent, was upgraded. Budgeted in the Plant Maintenance Services account for fiscal year 2014/2015 is the replacement of a laboratory fume hood and repairs to Return Activated Sludge (RAS) pumps, influent grinder (also known as a Channel Monster) and the rehabilitation of the Primary Effluent Pump (PEP) at Wastewater Treatment Plant #3.
- Several personal computers and tablets were replaced in fiscal year 2013/2014. As a result, computer replacements were not budgeted in the Computer Hardware & Software account again in fiscal year 2014/2015.
- Additional funds have been requested in the Clothing account for fiscal year 2014/2015. Additional funds will provide for the purchase of additional personal protective equipment such as gloves, masks, safety goggles and respirators.
- A decrease in the Chemicals and Sealants account for fiscal year 2014/2015 best reflects amounts of Alum used in the wastewater treatment process.
- A decrease in the Laboratory Supplies account for fiscal year 2014/2015 best reflects amounts of supplies used in the wastewater treatment process.
- An increase in the Plant Maintenance Materials account best reflects amounts of replacement ultraviolet bulbs needed in the disinfection process of the wastewater treatment process.



City of Crystal Lake  
Annual Budget  
Fiscal Year 2013/2014



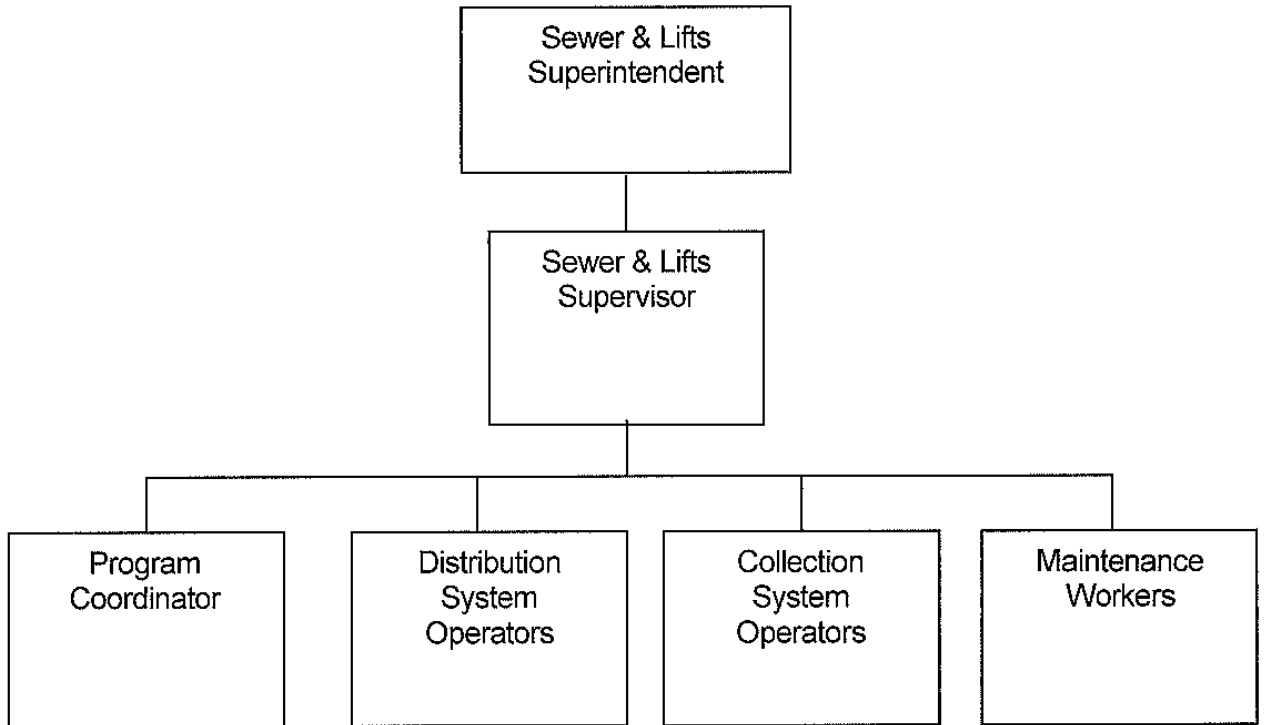
**SEWERS AND LIFTS  
DIVISION**

**PUBLIC WORKS  
DEPARTMENT**

FY2014/2015  
STATEMENT OF ACTIVITIES  
SEWERS & LIFTS DIVISION

The Sewers and Lifts Division is responsible for the maintenance, operation, and management of the sanitary sewer collection and conveyance system. There are over 166 miles of sanitary sewer in conjunction with 26 sanitary pumping stations.

FY2014/2015  
ORGANIZATIONAL CHART  
SEWERS & LIFTS DIVISION



## FY2014/2015 PERSONNEL SUMMARY SEWERS & LIFTS DIVISION

Position	Actual FY2012-2013	Budget FY2013-2014	Budget FY2014-2015
Superintendent	1.00	1.00	1.00
PWS Distribution System Operators	0.00	0.00	2.00
WW Collection System Operators	1.00	1.00	1.00
Maintenance Workers	0.00	0.00	4.00
Total Staff	2.00	2.00	8.00

## FY2013/2014 ACCOMPLISHMENTS SEWERS AND LIFTS DIVISION

1. Objective: Utilize the dry weather data collected during the 2012 drought and compare with existing wet weather data to identify key areas of inflow and infiltration concerns.

Status: Flow monitoring data, pumping operations and other information was used to confirm areas of concern when addressing inflow and infiltration. An area-specific sanitary sewer evaluation survey is currently being conducted in a few of these areas.

2. Objective: Review the "Lift Station SCADA Master Plan", evaluate the options presented, prioritize accordingly, and provide a recommended implementation plan based on approved funding.

Status: Contract was awarded to an engineering consultant to perform the phase one installation of the lift station SCADA system. The system will allow for overall system review, remote access, data trending and reporting, etc.

3. Objective: Evaluate the rehabilitation needs (lining, pipe bursting, etc.) for sanitary sewer segments found with poor flow characteristics due to age and deterioration.

Status: Pending the final report of the SSES and its recommendations, multiple sewer segments along Virginia Avenue have been earmarked for lining. Remaining funds will be used to address as many recommendations from the SSES as possible in this budget year.

FY2013/2014  
ACCOMPLISHMENTS (Cont'd)  
SEWERS AND LIFTS DIVISION

4. Objective: Review the root foaming and grease treatment programs for effectiveness and modify if necessary.

Status: The root foaming products have been thoroughly evaluated and staff has chosen one product for its effectiveness and limited impact on the wastewater treatment process. Grease block products were also evaluated along with the monitoring service provided. One manufacturer stands out among the others and will be the recommendation moving forward.

5. Objective: Should funding allow, provide an implementation plan for lift station backup generators based on the feasibility study completed in 2012/13.

Status: Three generators will be purchased this fiscal year, two portable units and the final unit for the newly rehabilitated lift station 1. A matrix prioritizing the replacement of existing and the implementation of new generators for lift stations has been created.

6. Objective: Revisit the poor flow characteristics of the “bottleneck” located at Virginia Street and Lakeshore Drive.

Status: A restriction in pipe size diameter at a manhole was found and removed. While the SSES being conducted will help identify inflow and infiltration issues, the sewer segments along Virginia Avenue slated for lining are upstream of the “bottleneck” and infiltration issues are quite evident.

7. Objective: Develop specifications and oversee the replacement of the undersized force main for Lift Station 8 (237 Lake Shore Dr).

Status: Previous design plans from the 1980s have been submitted to the engineering firm responsible for the lift station 1 rehabilitation project. The plans will be reviewed with today’s standards to ensure the proper specifications are developed and this project is completed in this fiscal year.

FY2014/2015  
OBJECTIVES  
SEWERS & LIFTS DIVISION

1. Evaluate the current sewer cleaning program that has been in place for the last few years to enhance and modify it as needed.
2. Utilize the information from the area specific SSES report to address rehabilitation needs as well as the reduction of inflow and infiltration.
3. Replace existing water mains as required by upcoming State road projects (Route 14), and continue with our planed watermain replacement program in the Country Club area.
4. Successfully cross-train staff to operate effectively in both the sewer collection and water distribution systems.

**FY2014/2015  
ANNUAL BUDGET  
SEWERS & LIFTS DIVISION**

EXPENDITURES	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2013/2014 Estimate	2014/2015 Budget
Regular Salaries	154,386	157,877	171,019	171,019	593,072
Part-time Salaries	-	-	8,040	8,040	7,920
Overtime	4,313	3,023	5,000	5,000	5,000
Group Insurance	32,863	32,863	34,506	38,978	138,357
City Portion FICA / Retirement	9,532	9,684	11,412	11,412	37,572
City Portion IMRF	19,193	20,331	23,270	23,270	78,447
City Portion MEDI	2,229	2,265	2,669	2,669	8,787
<b>Total Personnel Services</b>	<b>222,516</b>	<b>226,043</b>	<b>255,916</b>	<b>260,388</b>	<b>869,154</b>
Professional Services	-	-	-	-	15,000
Postage & Freight	183	104	600	700	600
Training	811	1,227	1,150	1,150	2,250
Dues & Subscriptions	2,398	2,847	2,590	2,590	3,080
Insurance & Bonding	31,321	28,286	29,532	29,532	29,532
Utilities	70,453	64,148	61,500	61,500	65,100
Examinations	280	-	240	240	240
Operating Equipment	40	854	1,150	1,150	1,150
Clothing Rental	1,106	1,062	1,050	1,150	1,050
Radio Equipment	-	-	300	300	100
Plant Maintenance Services	20,238	152,367	63,395	53,095	63,200
Lines & Sewers	8,044	13,295	223,800	223,800	338,800
<b>Total Contractual Services</b>	<b>134,874</b>	<b>264,190</b>	<b>385,307</b>	<b>375,207</b>	<b>520,102</b>
Office Supplies	471	676	600	600	600
Motor Fuel & Lub.	14,909	16,654	13,700	13,700	13,700
Computer Hardware & Software	-	867	1,909	1,909	3,110
Small Tools & Equipment	3,938	4,680	12,245	12,245	46,595
Automotive Supplies	6,412	19,160	16,600	16,600	9,600
Materials	1,716	7,866	2,500	2,500	2,500
Clothing	1,059	1,175	1,120	1,120	1,520
Chemicals & Sealants	-	9,594	-	-	-
Plant Maintenance Materials	24,561	18,510	19,900	30,000	20,800
<b>Total Materials &amp; Supplies</b>	<b>53,066</b>	<b>79,182</b>	<b>68,574</b>	<b>78,674</b>	<b>98,425</b>
Operating Equipment	-	10,077	-	-	-
System Improvement	141,535	-	-	-	-
<b>Total Capital Outlay</b>	<b>141,535</b>	<b>10,077</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>551,991</b>	<b>579,492</b>	<b>709,797</b>	<b>714,269</b>	<b>1,487,681</b>

FY2014/2015  
ACCOUNT INFORMATION  
SEWERS & LIFTS DIVISION

- Organizational changes within Public Works results in personnel costs being reallocated for fiscal year 2014/2015. Among the changes is the transfer of six positions from the Water Operations division to the Sewer & Lifts division. Regular Salaries, Group Insurance, City FICA and City IMRF reflect this change for fiscal year 2014/2015.
- Additional funds have been requested in the Professional Services account for fiscal year 2014/2015. Additional funds will provide engineering assistance in determining factors that contribute to surging at Lift Station #22 and cavitation at Lift Station #16.
- Additional funds have been requested in the Training account to allow the Superintendent to attend training offered by the Illinois Public Service Institute (IPSI).
- Additional funds have been requested in the Dues and Subscriptions account for fiscal year 2014/2015 due to increasing occurrences of JULIE utility locates. The City contracts with an independent party to provide JULIE locate assistance to the City.
- Additional funds have been budgeted in the Utilities account for fiscal year 2014/2015. Additional funds will be used to purchase services from Verizon for the City's Supervisory Control and Data Acquisition (SCADA) system. SCADA allows users to remotely monitor and control lift station operations throughout the City.
- Radio Equipment Maintenance services have been reduced due to the elimination of portable radios used by the Division.
- Additional funds have been requested in the Lines & Sewers Maintenance account for fiscal year 2014/2015. Additional funds will be used to line sewers in the Country Club subdivision. This project will be completed in conjunction with water main replacement and road resurfacing in the area.
- Additional funds have been budgeted in the Computer Hardware & Software account for global positioning system (GPS) services.
- Additional funds have been requested in the Small Tools and Equipment account. Additional funds will provide for the purchase of two (2) additional flow monitors, chain cutter and cleaning nozzles used in the sewer cleaning process.
- Repairs to Vac-All unit #611 were completed during fiscal year 2013/2014. As a result, Vac-All repairs were not budgeted again in the Automotive Supplies account for fiscal year 2014/2015.
- Additional funds have been requested in the Clothing account for fiscal year 2014/2015. Additional funds will provide for the replacement of uniforms for Division personnel.
- Additional funds have been requested in the Plant Maintenance Supplies account for the replacement of auto-dial alarm systems at lift stations not yet utilizing SCADA.

City of Crystal Lake  
Annual Budget  
Fiscal Year 2014/2015



**WATER & SEWER  
BONDED PROJECT FUND**



FY2014/2015  
STATEMENT OF ACTIVITIES  
WATER & SEWER BONDED PROJECT FUND

The Water & Sewer Bonded Project Fund provides for the receipt and disbursement of General Obligation Bonds, Series 2012 and Series 2013A. Proceeds of the bonds were used to (i) finance the cost of Wastewater Treatment Plant improvements, and waterworks, sewerage, and wastewater system improvements and (ii) pay certain costs associated with the issuance of the Bonds.

FY2014/2015  
ANNUAL BUDGET  
WATER & SEWER BONDED PROJECT FUND

	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2013/2014 Estimate	2014/2015 Budget
<b>REVENUES</b>					
Grant Proceeds	100,000	-	-	-	167,250
Investment Interest	1,344	11,266	-	-	-
Miscellaneous	100	25	-	274,200	-
<b>Total Revenues</b>	<b>101,444</b>	<b>11,291</b>	<b>-</b>	<b>274,200</b>	<b>167,250</b>
<b>EXPENDITURES</b>					
Professional	748	92,576	100,000	309,383	-
<b>Total Contractual Services</b>	<b>748</b>	<b>92,576</b>	<b>100,000</b>	<b>309,383</b>	<b>-</b>
Small Tools & Equipment	-	-	32,000	28,120	-
<b>Total Materials &amp; Supplies</b>	<b>-</b>	<b>-</b>	<b>32,000</b>	<b>28,120</b>	<b>-</b>
System Improvement	2,674,410	2,449,191	8,954,618	6,988,232	4,837,344
<b>Total Capital Outlay</b>	<b>2,674,410</b>	<b>2,449,191</b>	<b>8,954,618</b>	<b>6,988,232</b>	<b>4,837,344</b>
<b>Total Expenditures</b>	<b>2,675,158</b>	<b>2,541,767</b>	<b>9,086,618</b>	<b>7,325,735</b>	<b>4,837,344</b>
Revenues in Excess of Expenditures	(2,573,714)	(2,530,476)	<b>(9,086,618)</b>	(7,051,535)	<b>(4,670,094)</b>

FY2014/2015  
ANNUAL BUDGET (Cont'd)  
WATER & SEWER BONDED PROJECT FUND

	2011/2012	2012/2013	2013/2014	2013/2014	2014/2015
	Actual	Actual	Budget	Estimate	Budget
<b>OTHER SOURCES (USES)</b>					
Transfer In	664,113	-	160,000	-	-
Bond Proceeds	-	4,210,000	6,815,519	9,465,000	-
Bond Premium	-	49,472	-	533,400	-
Transfer Out	-	-	-	(135,668)	-
<b>Total Other Sources (Uses)</b>	<b>664,113</b>	<b>4,259,472</b>	<b>6,975,519</b>	<b>9,862,732</b>	<b>-</b>
Change in Payables/Receivables	(615,735)	-	(235,518)	(235,518)	-
Change in Cash Balance	(2,525,336)	1,728,996	(2,346,617)	2,575,679	(4,670,094)
Beginning Cash Balance, May 1	2,890,756	365,420	2,094,416	2,094,416	4,670,094
Ending Cash Balance, April 30	365,420	2,094,416	(252,201)	4,670,094	0
Restricted for Capital Projects	(365,420)	(2,094,416)	252,201	(4,670,094)	(0)
<b>Available Cash, April 30</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

FY2014/2015  
ACCOUNT INFORMATION  
WATER & SEWER BONDED PROJECT FUND

- Capital expenditures budgeted for fiscal year 2014/2015 include:
  - Main Replacement – County Club subdivision
  - Main Replacement – IL Route 31 at IL Route 176
  - Main Replacement – Crystal Lake Avenue (Main Street to Erick Street)
  - Main Extension – Water Treatment Plant #4 to View Street
  - New Well #18 construction
  - Generator replacement – Water Treatment Plant #3
  - Tank rehabilitation – Water Treatment Plant #4
  - Secondary Clarifier rehabilitation – Wastewater Treatment Plant #2
  - Hydraulic improvements – Wastewater Treatment Plant #2
  - Screening improvements – Wastewater Treatment Plant #3
  - Lift Station #1 improvements (McHenry Avenue at Barlina Road)

City of Crystal Lake  
Annual Budget  
Fiscal Year 2014/2015



**WATER & SEWER  
DEBT SERVICE FUND**

FY2014/2015  
STATEMENT OF ACTIVITIES  
WATER & SEWER DEBT SERVICE FUND

The Water & Sewer Debt Service Fund provides a budgetary set of account categories for the expenditure of funds to pay obligations when they come due. The Fund further 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.

	2011/2012	2012/2013	2013/2014	2013/2014	2014/2015
	Actual	Actual	Budget	Estimate	Budget
<b>REVENUES</b>					
Connection Fees	443,654	869,785	418,180	490,000	138,734
Investment Income	-	-	-	-	-
<b>Total Revenues</b>	<b>443,654</b>	<b>869,785</b>	<b>418,180</b>	<b>490,000</b>	<b>138,734</b>
<b>EXPENDITURES</b>					
Professional Services	-	32,456	-	-	-
<b>Total Contractual Services</b>	<b>-</b>	<b>32,456</b>	<b>-</b>	<b>-</b>	<b>-</b>
Debt Service Principal	1,287,127	2,988,133	1,533,639	1,533,304	1,865,095
Debt Service Interest	426,291	431,795	883,815	427,449	1,102,581
<b>Total Debt Service</b>	<b>1,713,418</b>	<b>3,419,928</b>	<b>2,417,454</b>	<b>1,960,753</b>	<b>2,967,676</b>
<b>Total Expenditures</b>	<b>1,713,418</b>	<b>3,452,384</b>	<b>2,417,454</b>	<b>1,960,753</b>	<b>2,967,676</b>
Revenues in Excess of					
Expenditures	(1,269,764)	(2,582,599)	(1,999,274)	(1,470,753)	(2,828,942)
<b>OTHER SOURCES (USES)</b>					
Transfer In	1,524,879	-	1,229,677	1,597,300	2,372,241
Bond Proceeds	-	1,635,208	-	-	-
Bond Premium	-	72,913	-	-	-
Transfer Out	-	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>1,524,879</b>	<b>1,708,121</b>	<b>1,229,677</b>	<b>1,597,300</b>	<b>2,372,241</b>
Change in Payables/Receivables	-	15,802	-	-	-
Change in Cash Balance	255,115	(858,676)	(769,597)	126,547	(456,701)
Beginning Cash Balance, May 1	933,715	1,188,830	330,154	330,154	456,701
Ending Cash Balance, April 30	1,188,830	330,154	(439,443)	456,701	-
Restricted for Debt Service	(1,188,830)	(330,154)	439,443	(456,701)	-
<b>Available Cash, April 30</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

City of Crystal Lake  
Annual Budget  
Fiscal Year 2014/2015



**WATER & SEWER CAPITAL  
& EQUIPMENT  
REPLACEMENT  
FUND**

FY2014/2015  
 STATEMENT OF ACTIVITIES  
 WATER & SEWER CAPITAL & EQUIPMENT REPLACEMENT  
 FUND

The Water & Sewer Capital & Equipment Replacement Fund provides a budgetary set of account categories for the expenditure of funds to pay for the replacement of water and sewer infrastructure (mains, lift stations, treatment plants, etc.). Revenues are primarily available from the issuance of bonds.

FY2014/2015  
 ANNUAL BUDGET  
 WATER & SEWER CAPITAL & EQUIPMENT REPLACEMENT  
 FUND

	2011/2012	2012/2013	2013/2014	2013/2014	2014/2015
	Actual	Actual	Budget	Estimate	Budget
<b>REVENUES</b>					
Grant Proceeds	-	-	-	-	-
Investment Interest	-	-	-	-	-
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	-	-	-	-	-
<b>EXPENDITURES</b>					
Professional	-	-	-	100,000	-
<b>Total Contractual Services</b>	-	-	-	100,000	-
Small Tools & Equipment	-	-	-	-	-
<b>Total Materials &amp; Supplies</b>	-	-	-	-	-
Buildings & Facilities	-	-	-	-	445,000
Automotive Equipment	-	-	-	-	-
Operating Equipment	-	-	-	-	25,000
System Improvement	-	-	-	60,000	3,518,000
<b>Total Capital Outlay</b>	-	-	-	<b>60,000</b>	<b>3,988,000</b>
<b>Total Expenditures</b>	-	-	-	160,000	3,988,000
Revenues in Excess of Expenditures	-	-	-	(160,000)	<b>(3,988,000)</b>

FY2014/2015  
ACCOUNT INFORMATION (CONT'D)  
WATER & SEWER CAPITAL & EQUIPMENT REPLACEMENT  
FUND

	2011/2012	2012/2013	2013/2014	2013/2014	2014/2015
	Actual	Actual	Budget	Estimate	Budget
OTHER SOURCES (USES)					
Transfer In	-	-	-	160,000	220,000
Bond Proceeds	-	-	-	-	3,768,000
Transfer Out	-	-	-	-	-
<b>Total Other Sources (Uses)</b>	-	-	-	160,000	3,988,000
Change in Payables/Receivables	-	-	-	-	-
Change in Cash Balance	-	-	-	-	-
Beginning Cash Balance, May 1	-	-	-	-	-
Ending Cash Balance, April 30	-	-	-	-	-
Reserved for Capital Projects	-	-	-	-	-
<b>Available Cash, April 30</b>	-	-	-	-	-

FY2014/2015  
ACCOUNT INFORMATION  
WATER & SEWER CAPITAL & EQUIPMENT REPLACEMENT  
FUND

- Capital expenditures budgeted for fiscal year 2014/2015 include:
  - Secondary Clarifier rehabilitation – Wastewater Treatment Plant #2
  - Engineering and design of an additional digester at Wastewater Treatment Plant #2
  - Sand filter rail replacement – Wastewater Treatment Plant #3
  - Primary tank and skimming trough replacement – Wastewater Treatment Plant #3
  - Aerobic Digester rehabilitation – Wastewater Treatment Plant #3
  - Sludge drying bed rehabilitation – Wastewater Treatment Plant #3

City of Crystal Lake  
Annual Budget  
Fiscal Year 2014/2015



**WATER & SEWER  
SSA PARTICIPATION FEES  
FUND**



**FY2014/2015**  
**STATEMENT OF ACTIVITIES**  
**WATER & SEWER SSA PARTICIPATION FEES FUND**

The Water & Sewer SSA Participation Fees Fund was established during Fiscal Year 2012/2013 and was funded initially from fees collected from parties that benefited from public improvements paid in part by SSA participants. The Water & Sewer Participation Fees Fund will provide for future maintenance and replacement of water and sewer infrastructure.

**FY2014/2015**  
**ANNUAL BUDGET**  
**WATER & SEWER SSA PARTICIPATION FEES FUND**

	2011/2012	2012/2013	<b>2013/2014</b>	2013/2014	<b>2014/2015</b>
	Actual	Actual	<b>Budget</b>	Estimate	<b>Budget</b>
<b>REVENUES</b>					
Grant Proceeds	-	-	-	-	-
SSA Participation Fees	-	2,329,774	-	-	-
Investment Interest	-	-	-	-	-
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	-	2,329,774	-	-	-
<b>EXPENDITURES</b>					
Professional	-	-	-	-	-
<b>Total Contractual Services</b>	-	-	-	-	-
Small Tools & Equipment	-	-	-	-	-
<b>Total Materials &amp; Supplies</b>	-	-	-	-	-
System Improvement	-	-	-	-	-
<b>Total Capital Outlay</b>	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-
Revenues in Excess of Expenditures	-	2,329,774	-	-	-

FY2014/2015  
 ANNUAL BUDGET (Cont'd)  
 WATER & SEWER SSA PARTICIPATION FEES FUND

	2011/2012	2012/2013	2013/2014	2013/2014	2014/2015
	Actual	Actual	Budget	Estimate	Budget
OTHER SOURCES (USES)					
Transfer In	-	-	-	-	-
Bond Proceeds	-	-	-	-	-
Transfer Out	-	-	-	-	(220,000)
<b>Total Other Sources (Uses)</b>	-	-	-	-	(220,000)
Change in Receivables/Payables	-	-	-	-	-
Change in Cash Balance	-	2,329,774	-	-	(220,000)
Beginning Cash Balance, May 1	-	-	2,329,774	2,329,774	2,329,774
Ending Cash Balance, April 30	-	2,329,774	2,329,774	2,329,774	2,109,774
Reserved for Capital Projects	-	-	-	-	-
<b>Available Cash, April 30</b>	-	2,329,774	<b>2,329,774</b>	2,329,774	<b>2,109,774</b>

City of Crystal Lake  
Annual Budget  
Fiscal Year 2014/2015

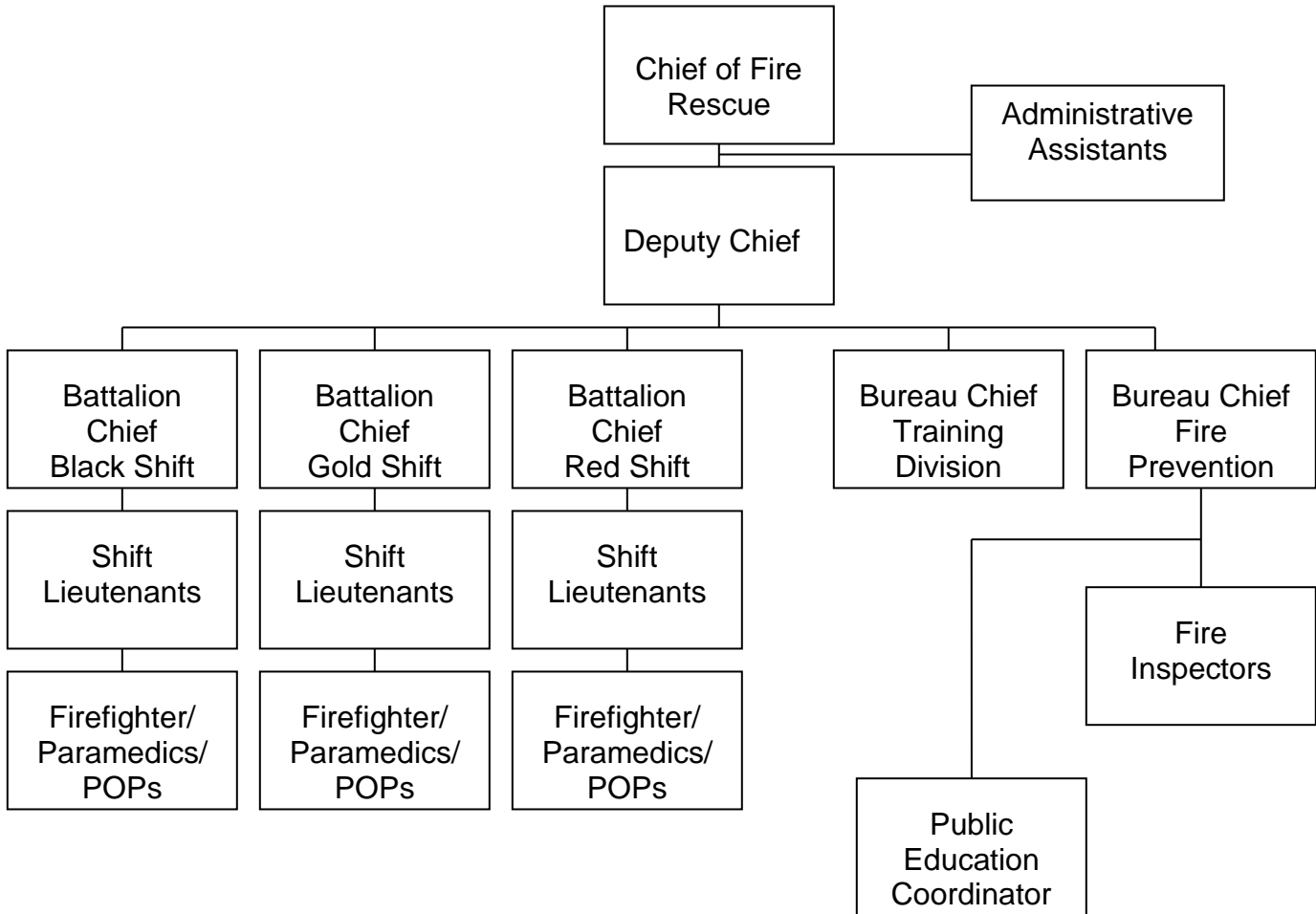


**FIRE RESCUE  
FUND**

FY2014/2015  
STATEMENT OF ACTIVITIES  
FIRE RESCUE DEPARTMENT

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.

FY2014/2015  
ORGANIZATIONAL CHART  
FIRE RESCUE DEPARTMENT



## FY2014/2015 PERSONNEL SUMMARY FIRE RESCUE DEPARTMENT

Position	Actual FY2012-2013	Budget FY2013-2014	Budget FY2014-2015
Chief of Fire Rescue	1.00	1.00	1.00
Deputy Chief	1.00	1.00	1.00
Bureau Chief	2.00	2.00	2.00
Battalion Chief	3.00	3.00	3.00
Fire Lieutenant	9.00	9.00	9.00
Firefighter/Paramedic	48.00	48.00	48.00
Fire Inspector	1.50	1.50	1.50
Administrative Assistant	1.00	1.75	1.75
Public Education Coordinator	0.00	0.50	0.50
Total Staff	67.50	67.75	67.75

## FY2013/2014 ACCOMPLISHMENTS FIRE RESCUE DEPARTMENT

- **Continued development of a dedicated Emergency Operations Center.**  
The construction of a dedicated Emergency Operations Center (EOC) has been completed. The EOC has proven its worth in the management of the June 2013, flooding and summer storm season.
- **Develop a comprehensive Master Address Repository (MAR)**  
The process to develop a comprehensive Master Address Repository has commenced with input from multiple City departments (IT, Fire Rescue, Planning) and our consultant Baxter and Woodman.
- **Provide for prompt, efficient, and dependable emergency response.**  
Ambulance 354 was replaced by a new style ambulance that will provide enhanced reliability during the weather extremes that our region experiences. This new style ambulance has additional cooling capacity for hot weather and four wheel drive for the winter storms.
- **Commence the Fire Service Accreditation Process**  
The Fire Rescue Department has become a registered agency with the Center for Public Safety Excellence and commenced the process of self assessment, benchmarking and obtaining organizational accreditation.

FY2013/2014  
ACCOMPLISHMENTS (Cont'd)  
FIRE RESCUE DEPARTMENT

- **Revise and achieve certification of a City-wide Emergency Operations Plan.**  
The process to revise and recertify the City's EOP has commenced. An Emergency Operations Plan (EOP) is an established and comprehensive disaster and emergency plan which seeks to provide measures which will be taken to preserve life and minimize damage, to respond to emergencies and provide assistance, and to establish a recovery system in order to return the community to its normal state of affairs.

The State of Illinois requires that EOP's are updated and re-certified every two years. Our current plan was certified in 2011.

FY2014/2015  
OBJECTIVES  
FIRE RESCUE DEPARTMENT

- **Establish regular City-wide Emergency Management Training.**  
As described in the "Enhancing Community Life through Service Maintenance and Development" section of the City of Crystal Lake Strategic Plan, emergency management is a priority in the protection of our community.

The interaction and coordination of all City departments during large scale events is essential to public safety. The regular training along with the use of Command Center and Emergency Operations Center concepts is necessary to build a cohesive approach to emergency management.

- **Provide for prompt, efficient and dependable emergency response.**  
Ambulance 355 is at the end of its useable service life. An essential component of emergency medical service is a reliable transport vehicle. The City works hard to maintain our ambulances. Based upon call load and wear, we keep our ambulances four years in front line response and two years in reserve and call-back response. Vehicle dependability whether front line, reserve or call-back status is essential to the safety and well-being of our patients.

Engine 340 is at the end of its useable service life with 15 years of emergency service. Along with the age and hours of service, Engine 340 has seen a decrease in dependability. With the replacement of Engine 340 we will be able to extend the service life of Engine 343 which will be a significant cost savings to the City.

Boat 399 is 20 years old and is moored at Three Oaks Recreation Area. This boat provides for a rapid response to a water rescue incident on the South Lake. This boat is not designed for water rescue and a replacement boat would provide for an improved rescue response.

FY2014/2015  
OBJECTIVES (Cont'd)  
FIRE RESCUE DEPARTMENT

- **Provide for enhanced customer service in the areas of fire prevention, addressing and emergency management**

Continued support of the Crystal Lake Wireless Alarm Network (CLWAN) is needed to maintain the City's investment in providing a reliable alarm monitoring system which protects the many businesses in Crystal Lake through subscriber transceivers at the customer location and the head end equipment at the City's regional dispatch center.

Car 332 is a reassigned police cruiser that is used by the Department's Fire Inspector. The vehicle is not designed to operate off the road. As the Fire Inspector performs inspections at construction sites, a simple SUV with all-wheel drive would be a suitable replacement and would offer another vehicle in the Fire Rescue fleet that would perform well in winter conditions.

- **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.

- **Improve lifespan of Fire Rescue facilities**

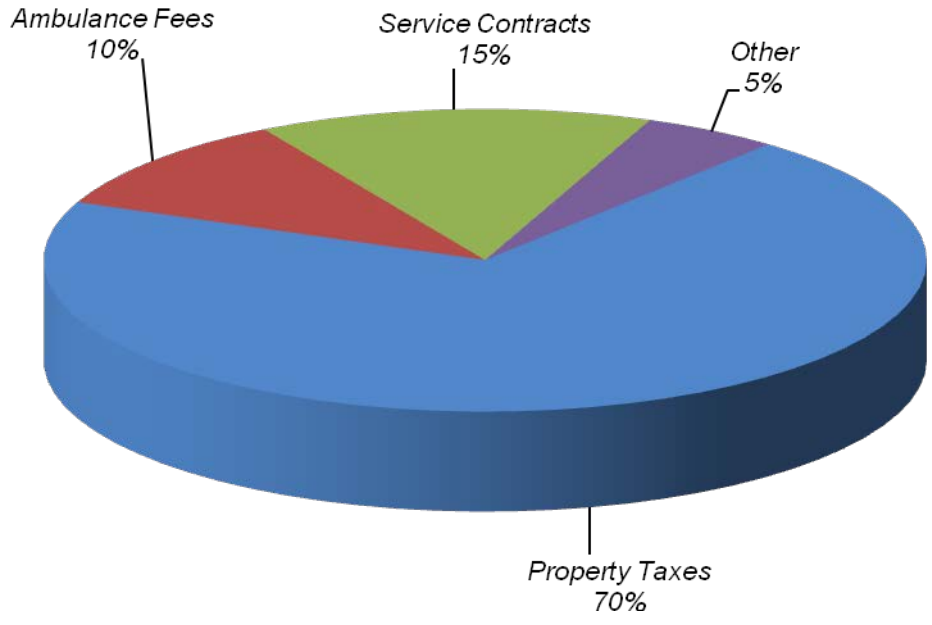
The current Self-Contained Breathing Apparatus (SCBA) compressor is 15 years old and has experienced an increase in the amount of service calls the last several years. Parts for the compressor are becoming more difficult to obtain. A replacement compressor is needed to maintain quality breathing air for our firefighters and dive rescue members to breathe when exposed to abnormal atmospheres.

**FY2014/2015  
ANNUAL BUDGET  
FIRE RESCUE FUND**

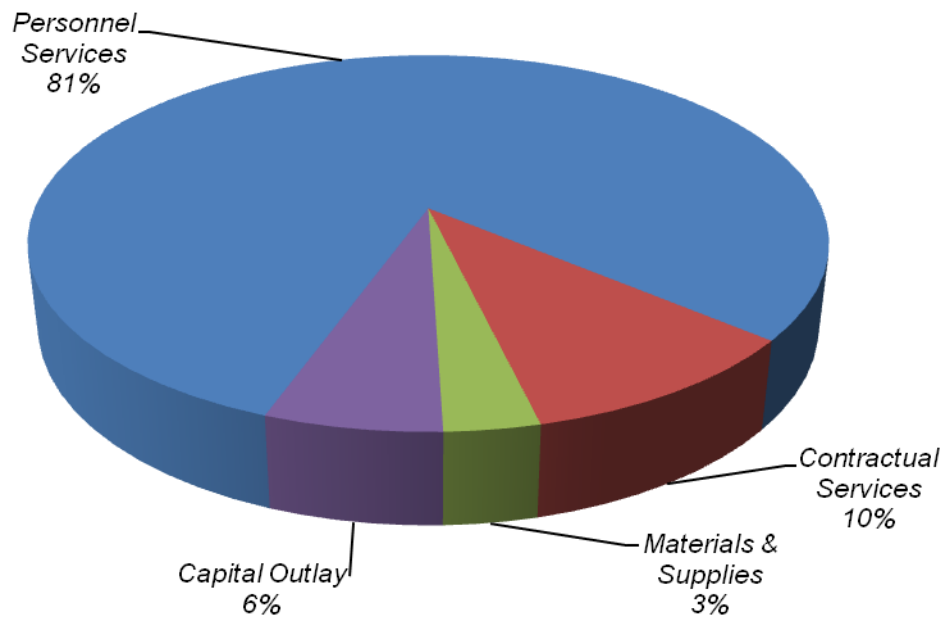
	2011/2012	2012/2013	2013/2014	2013/2014	2014/2015
	Actual	Actual	Budget	Estimate	Budget
<b>REVENUES</b>					
Property Taxes	5,423,158	5,417,573	5,692,981	5,692,981	6,187,211
Alarm Fees	345,310	347,289	348,000	348,000	348,000
Ambulance Service Fees	916,429	1,076,017	890,000	890,000	915,900
ambulance fee increase	-	-	-	-	50,000
Service Contracts	1,618,659	1,477,090	1,432,776	1,432,776	1,275,400
Investment Interest	3,053	4,147	1,500	1,500	1,500
Grants	17,749	28,484	12,000	12,000	12,000
Miscellaneous	444,854	47,394	17,000	36,000	30,000
<b>Total Revenues</b>	<b>8,769,212</b>	<b>8,397,994</b>	<b>8,394,257</b>	<b>8,413,257</b>	<b>8,820,011</b>
<b>EXPENDITURES</b>					
Personnel Services	6,821,758	6,927,611	7,321,626	7,289,016	7,506,363
Contractual Services	1,791,564	1,100,297	884,034	801,942	946,524
Materials & Supplies	279,843	304,008	318,955	278,082	304,256
Capital Outlay	1,008,888	1,359,938	337,780	311,280	563,718
<b>Total Expenditures</b>	<b>9,902,053</b>	<b>9,691,854</b>	<b>8,862,395</b>	<b>8,680,320</b>	<b>9,320,861</b>
Revenues in Excess of Expenditures	(1,132,841)	(1,293,860)	(468,138)	(267,063)	(500,850)
<b>OTHER SOURCES (USES)</b>					
Transfer In	550,000	46,368	-	-	-
Bond Proceeds	-	-	-	-	-
Transfer Out	-	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>550,000</b>	<b>46,368</b>	<b>-</b>	<b>-</b>	<b>-</b>
Change in Fund Balance	(582,841)	(1,247,492)	(468,138)	(267,063)	(500,850)
Beginning Balance, May 1	3,407,162	2,824,321	1,576,829	1,576,829	1,309,766
Ending Balance, April 30	2,824,321	1,576,829	1,108,691	1,309,766	808,916
Nonspendable	(146,489)	(79,404)	(79,404)	(79,404)	(79,404)
Assigned for Engine Replacement	-	-	-	-	(250,000)
<b>Assigned for Fire Rescue</b>	<b>2,677,832</b>	<b>1,497,425</b>	<b>1,029,287</b>	<b>1,230,362</b>	<b>479,512</b>



### **Fire Rescue Revenues by Source**



### **Fire Rescue Fund Expenditures by Type**



FY2014/2015  
ANNUAL BUDGET  
FIRE RESCUE DEPARTMENT

EXPENDITURES	2011/2012 Actual	2012/2013 Actual	<b>2013/2014 Budget</b>	2013/2014 Estimate	<b>2014/2015 Budget</b>
Regular Salaries	5,402,968	5,518,552	5,871,819	5,871,819	6,067,868
Part-Time Wages	117,527	90,812	102,883	95,354	105,455
Overtime	288,943	305,927	283,066	284,784	285,000
Group Insurance	1,012,320	1,012,320	1,063,858	1,037,059	1,048,040
<b>Total Personnel Services</b>	<b>6,821,758</b>	<b>6,927,611</b>	<b>7,321,626</b>	<b>7,289,016</b>	<b>7,506,363</b>
Professional Services	939,157	275,943	10,300	10,300	86,000
Annual Audit	3,516	4,500	4,500	4,500	4,500
Publishing	1,210	1,146	2,250	2,000	1,750
Postage & Freight	1,327	1,142	1,800	1,700	1,800
Training	53,445	52,428	49,530	54,405	49,530
Dues & Subscriptions	2,990	3,716	3,210	3,560	3,810
Insurance & Bonding	499,222	502,514	509,512	444,679	509,512
Utilities	44,192	44,810	59,173	59,173	59,173
Buildings & Offices	48,365	46,999	44,994	44,994	44,994
Examinations	16,536	16,601	22,080	22,080	22,080
Operating Equipment	25,846	33,437	29,200	29,151	34,200
Office Equipment	2,331	2,035	2,500	2,500	2,500
Radio Equipment	153,427	115,026	144,735	122,650	126,425
Rent - Buildings & Equip	-	-	250	250	250
<b>Total Contractual Services</b>	<b>1,791,564</b>	<b>1,100,297</b>	<b>884,034</b>	<b>801,942</b>	<b>946,524</b>
Office Supplies	8,464	7,119	9,400	8,900	9,400
Cleaning Supplies	6,220	3,075	7,385	6,765	6,215
Motor Fuel & Lubricant	70,605	90,061	84,200	84,200	91,000
Computer Equipment	16,904	24,381	54,730	55,330	30,480
Small Tools & Equip	72,416	85,124	68,195	70,754	67,191
Auto Supplies	64,019	49,796	56,075	55,525	61,000
Clothing	41,215	44,452	38,970	40,608	38,970
<b>Total Materials &amp; Supplies</b>	<b>279,843</b>	<b>304,008</b>	<b>318,955</b>	<b>322,082</b>	<b>304,256</b>

FY2014/2015  
ANNUAL BUDGET  
FIRE RESCUE DEPARTMENT (Cont'd)

EXPENDITURES	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2013/2014 Estimate	2014/2015 Budget
Buildings	62,523	1,142,158	121,500	51,000	-
Automotive Equipment	868,238	217,780	181,280	181,280	498,718
Operating Equipment	78,127	-	-	-	-
Departmental Equipment	-	-	35,000	35,000	65,000
<b>Total Capital Outlay</b>	<b>1,008,888</b>	<b>1,359,938</b>	<b>337,780</b>	<b>267,280</b>	<b>563,718</b>
Total	<b>9,902,053</b>	<b>9,691,854</b>	<b>8,862,395</b>	<b>8,680,320</b>	<b>9,320,861</b>

FY2014/2015  
ACCOUNT INFORMATION  
FIRE RESCUE DEPARTMENT

- A decrease in group health insurance is attributable to plan changes implemented during fiscal year 2013/2014. Due to favorable claims experience, an anticipated increase of 3.7% in fiscal year 2014/2015 will be mitigated by reserves that have been established with IPBC.
- Additional funds have been requested in the Professional Services account for fiscal year 2014/2015. Additional funds will provide for services related to collective bargaining and other legal matters not budgeted in the General Fund. Also reflected in the Professional Services account for fiscal year 2014/2015 is an allocation of SEECOM dispatch services from the General Fund. The reallocation of costs best matches expenses with calls for service.
- A decrease in the Publishing account for fiscal year 2014/2015 best reflects services needed.
- Additional funds have been requested in the Dues and Subscriptions account for fiscal year 2014/2015. Additional funds will allow the Department to subscribe to an emergency management network for sending and receiving alerts.
- Additional funds have been requested in the Operating Equipment Maintenance account for fiscal year 2014/2015. Additional funds will provide for the hydro-testing of self-contained breathing apparatus (SCBA) and scuba equipment. The hydro-testing program is a multi-year program that will span fiscal 2014/2015 and 2015/2016.
- A decrease in the Radio Equipment Maintenance account for fiscal year 2014/2015 best reflects costs associated with the City's wireless alarm network.
- A decrease in the Cleaning Supplies account for fiscal year 2014/2015 is attributable to inventories on-hand for pandemic flu preparedness.

FY2014/2015  
ACCOUNT INFORMATION (Cont'd)  
FIRE RESCUE DEPARTMENT

- An increase in the Motor Fuel and Lubricants account for fiscal year 2014/2015 is in anticipation of rising fuel costs.
- Several mobile data computers and tablets were replaced in fiscal year 2013/2014. As a result, computer replacements were not budgeted in the Computer Hardware & Software account again in fiscal year 2014/2015.
- An increase in the Automotive Parts account for fiscal year 2014/2015 is in anticipation of replacement parts needed.
- Funds requested in fiscal year 2014/2015 for capital and equipment replacement purposes include the replacement of vehicle #322, the replacement of ambulance #352, the replacement of boat #399 and the replacement of the SCBA compressor. Also budgeted for fiscal year 2014/2015 is the replacement of pumper #340. The cost to replace pumper #340 shall be allocated to fiscal 2014/2015 and 2015/2016.

City of Crystal Lake  
Annual Budget  
Fiscal Year 2014/2015



# LIBRARY FUNDS

FY2014/2015  
STATEMENT OF ACTIVITIES  
CRYSTAL LAKE PUBLIC LIBRARY

“Helping people, of all ages and backgrounds, learn, enjoy and better their lives” is the Mission Statement for the Crystal Lake Public Library.

The Library is open to the public 7 days, 68 hours per week (Sept-May), and during the summer months 6 days, 64 hours per week.

The Library has selected six Strategic Directions to meet its Mission:

**Connect to the Online World – Public Internet Access**

Residents will have high-speed access to the digital world with no unnecessary restriction or fees to ensure that everyone can take advantage of the ever-growing resources and services available through the Internet.

**Create Young Readers – Early Literacy**

Children from birth to age five will have programs and services designed to ensure that they will enter school ready to learn to read, write, and listen.

**Satisfy Curiosity – Lifelong Learning**

Residents will have the resources they need to explore topics of personal interest and continue to learn throughout their lives.

**Stimulate Imagination – Reading, Viewing, and Listening for Pleasure**

Residents will have materials and programs that excite their imaginations and provide pleasurable reading, viewing, and listening experiences.

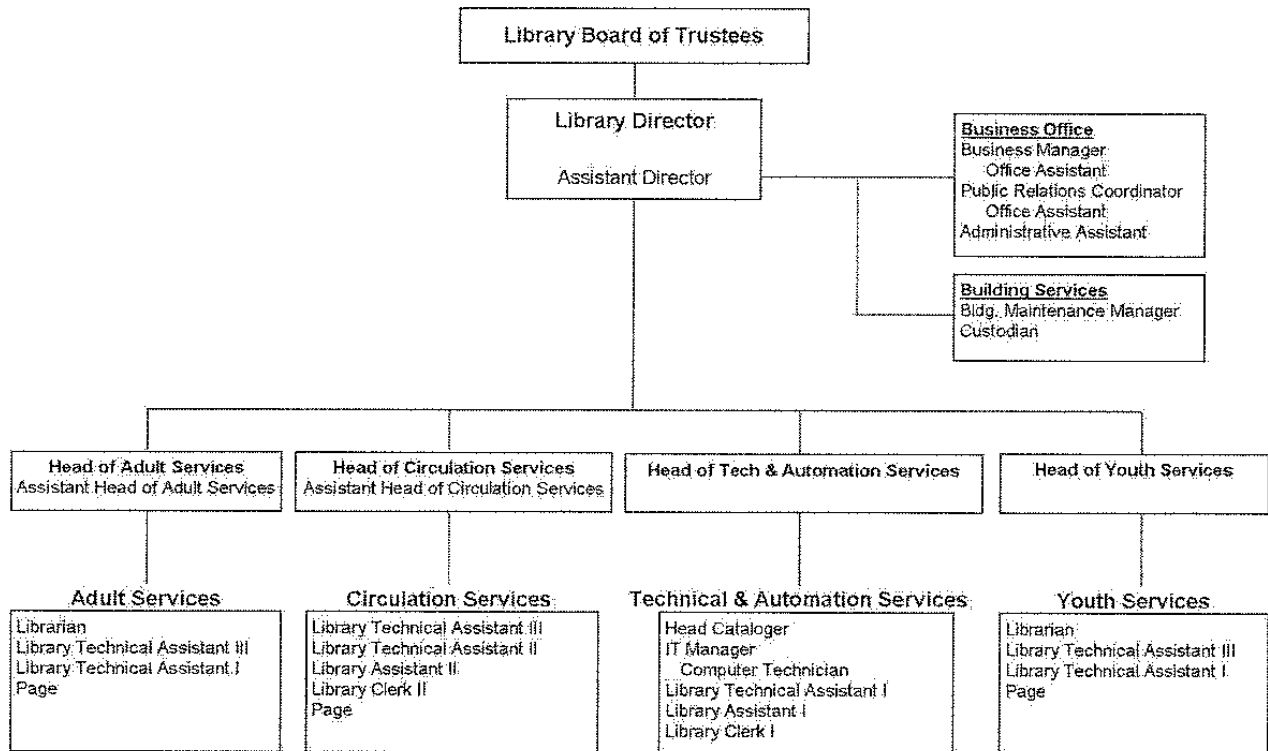
**Understand How to Find, Evaluate and Use Information – Information Fluency**

Residents will know when they need information to resolve an issue or answer questions and will have the skills to search for, locate, evaluate, and effectively use information to meet their needs.

**Visit a Comfortable Place – Physical and Virtual Spaces**

Residents will have safe and welcoming physical places to meet and interact with others or to sit quietly and read and will have open and accessible virtual spaces that support networking.

# FY2014/2015 ORGANIZATIONAL CHART CRYSTAL LAKE PUBLIC LIBRARY



# FY2013/2014 ACCOMPLISHMENTS CRYSTAL LAKE PUBLIC LIBRARY

**Goal: Customer Service – Identify and deliver, quickly, consistently and in a courteous and helpful manner, the materials, information, and assistance our customers need.**

**Status:** The Crystal Lake Public Library has a reputation for consistently giving outstanding customer service and this continues to be our top priority. In FY 11/12, when our operating budget was reduced to 2007 levels, we engaged in an exercise of identifying all services being provided, evaluating each service relative to the six Strategic Directions, and agreeing on 31 CORE Services upon which we would focus our energies. The operating budget has remained stagnant for several years, so this focus has continued. The CORE services and their relationship to the Strategic Directions are articulated in the following chart.

C L P L	Strategic Directions:	#1	#2	#3	#4	#5	#6
	CORE SERVICES	Connect to the Online World	Create Young Readers	Lifelong Learning: Satisfy Curiosity	Reading, Viewing, & Listening for Pleasure: Stimulate Imagination	Understand How to Find, Evaluate, & Use Information	Visit a Comfortable Place
1	Provide, develop, & maintain a collection for check out & in-house use		X	X	X	X	X
2	Participate in CCS membership to extend scope of local collection		X	X	X	X	
3	Provide access to information	X	X	X	X	X	X
4	Databases - in house & remote	X	X	X	X	X	X
5	Open to the public Monday-Sunday, 68 hours/week	X	X	X	X	X	X
6	Provide & maintain website; 24/7 access	X	X	X	X	X	X
7	Renewals in-person, on-line, by phone		X	X	X	X	X
8	Holds on items		X	X	X	X	X
9	Pay with credit cards; in-house & on-line		X	X	X	X	X
10	Answer phones		X	X	X	X	X
11	Notices: Overdue, Hold		X	X	X	X	X
12	Bookdrops 365 days/yr		X	X	X	X	X
13	Check materials out: Circ Desk & Self-checks		X	X	X	X	X
14	Answer Reference questions in person, by phone, by email & by IM		X	X	X	X	X
15	Reader's advisory services		X	X	X	X	X
16	Computers & printers for public use	X	X	X	X	X	X
17	Assist patrons with computer use	X	X	X	X	X	X
18	Reservation system for public computer use	X	X	X	X	X	X
19	Copy machine for public use		X	X	X	X	X
20	Create pathfinders		X	X	X	X	
21	Provide WiFi service	X	X	X	X	X	X
22	Conduct school visits & other tours		X	X	X	X	X
23	Summer & Winter reading programs		X	X	X		X
24	Assist patrons in use of the Library & its resources	X	X	X	X	X	X
25	Class tours with storytime or catalog instruction		X	X	X	X	X
26	Maintain an Early Literacy learning area (lower level Beacon)		X	X	X		X
27	High-speed Internet Access	X	X	X	X	X	X
28	Information/educational programs supporting Strategic Directions	X	X	X	X	X	X
29	Story & outreach programs promoting early literacy		X	X	X		X
30	Literacy theme packets		X	X	X		
31	Display new materials in a prominent location (cases/endcaps/shelves)		X	X	X		X



FY2013/2014  
ACCOMPLISHMENTS (Cont'd)  
CRYSTAL LAKE PUBLIC LIBRARY

**Goal: Collections – Promote intellectual curiosity and preserve intellectual freedom by providing a balanced collection, in a variety of formats, to meet the diverse needs of customers.**

**Status:** Each of the last five years, CLPL has circulated over 1 million items. Meeting, much less exceeding, the demand from our citizens for materials to check out from its Public Library is a challenging area because the Crystal Lake Public Library does not have a facility that can adequately house a collection large enough to satisfy the service demands of its community. In an effort to expand the breadth of access to materials, in 2002 CLPL joined the Cooperative Computer Services (CCS), a consortium of 24 public libraries, and immediately became one of the leading net borrowers. Each year our borrowing from others increased, reaching 92,030 just before the instability of state funding caused the collapse of the North Suburban Library System and changes to its inter-library delivery system. This resulted in changes in the cooperative borrowing agreements within CCS that have limited our ability to borrow from others. The result of this is that our patrons have to wait longer to get materials and have fewer options from which to choose. Due to space limitations, the Library is very close to withdrawing one item for each one added to the collection, further restricting the breadth and depth of our collection, and negatively impacts the Library's ability to provide the level of customer service that is the Crystal Lake standard.

**Goal: Programs – Promote intellectual curiosity and preserve intellectual freedom by providing programs and displays that promote lifelong learning, entertain, draw interest to the Library, and/or contribute to the culture of the community.**

**Status:** The Library is in the lifelong learning business and continues to provide a wide variety of programs for all ages: computer classes, Storytimes, Job Club, educational programs, book discussions, and films. During Project Shoehorn in 2007, the Library created a 12 seat computer lab with a moveable partition that can be closed to create our computer classroom. The demand for computer instruction is great, classes exceed capacity, resulting in waiting lists that often cannot be satisfied. Additionally, when the computer lab is being used for a computer class, the number of public access computer is cut in half, compromising that aspect of Library services as well.

The Library is one place in our community that many citizens visit on a regular basis so it is often used as a means of educating our residents and communicating current, local information. The Library has a small amount of display space and we often cooperate with other local groups to accomplish the goal stated above. Logically, the public library is also a wonderful place to provide information to the public on government information, such as proposed City or County Transportation plans, and we cooperate as much as we can with the limited available space for this purpose.

FY2013/2014  
ACCOMPLISHMENTS (Cont'd)  
CRYSTAL LAKE PUBLIC LIBRARY

**Goal: Facility and Technology – Provide a setting that is welcoming, well-maintained, safety conscious, accessible, and technologically up-to-date.**

**Status:** The Library Board's Facilities Committee and Library Staff continue to struggle with the current facility to make it welcoming, and to keep it well maintained, and safe. Accessibility in terms of the amount of parking and the stairs at the entry from the parking lot are ongoing challenges. Computer equipment is on a 4-year replacement cycle and annual funding for this is a priority. The Library building's age and inadequacies, in so many areas, continue to be our biggest challenge and one that consumes a great deal of time and energy to continuously seek creative work arounds. Finding a long-term solution to the Library's facility needs continues to be the top priority project.

**Goal: Staff – Provide staff with a safe work environment, opportunities for challenge and growth, a fair wage, and continuous education on Library's policies, procedures and performance expectations.**

**Status:** The Library Staff is our primary resource for providing on-going, excellent customer service. Meeting the "fair wage" goal has been an area of challenge as recent comparative studies have shown CLPL to be below the trend in many areas of our pay structure. After another wage comparison study by Management Association of IL, the Board adopted new Classifications and Pay Ranges; appropriate changes were implemented in October 2013. As a key part of the educational fabric of our Community, it is critical that the Library Staff is up-to-date on current thinking and technological trends; training remains a high priority.

**Goal: Community Outreach – Work cooperatively with other libraries, government agencies, schools, businesses, group of different ages and backgrounds, community groups, and other organizations to enhance access to Library resources.**

**Status:** The Crystal Lake Public Library has many cooperative arrangements. We continue to visit preschools and daycare centers in order to reach children from birth to age five with programs and services designed to ensure that they will enter school ready to learn to read, write, and listen. The Library provides Homebound Delivery service through our Volunteer Program. Another growing outreach service is our visits to nursing homes and elder care facilities: Bickford, Autumn Leaves, the Fountains, the Springs, Fair Oaks, Sunrise Assisted Living, and Crystal Pines.

FY2013/2014  
ACCOMPLISHMENTS (Cont'd)  
CRYSTAL LAKE PUBLIC LIBRARY

**Goal: Marketing – Educate the total Crystal Lake community (City and unincorporated) about the helpful and diverse materials and services available through the Crystal Lake Public Library.**

**Status:** The Library actively communicates with its public via a newsletter mailed to all households six times per year and via electronic newsletters during alternate months. During this last year two more electronic newsletters were added: Coming Soon for the Adults and Kids Beacon.net for parents, grandparents, and caregivers. Library services are marketed at community events such as EXPO, July 4th parade, and the Johnny Appleseed Festival. Information packets are developed for targeted groups such as the annual presentation to all D47 Principals to encourage classes to visit the Library for a field trip. Throughout 2013, the Library celebrated its 100 Year Anniversary of service to the Crystal Lake Community with a variety of on-going and special events.

**Goal: Finance – Maintain adequate funding for the Crystal Lake Public Library facilities, staff, collections, programs, and services.**

**Status:** Funding is very tight. By identifying CORE services, the Library Board and Staff have chosen to focus available funds on the most important areas. Staff works diligently to find the least expensive way to obtain the optimum quality products and services.

**Goal: Governance – Maintain a board of directors that has a broad understanding of the role of the public library, the role of the board, and the commitment required to be effective in that role.**

**Status:** The CLP Library Board is a good mix of dedicated people. During this last year the Board continued to focus on finding a long term solution to the Library's facility needs.

FY2014/2015  
OBJECTIVES  
CRYSTAL LAKE PUBLIC LIBRARY

- Continue to focus on our six Strategic Directions, provide CORE public library services through excellent customer service, 68-hour, 7-day in-person services, and 24/7 web services.
- Provide access to a wide variety of materials through the Library's physical and virtual collections.
- Use every appropriate opportunity to communicate the enduring value of the Library to the Crystal Lake community.
- Work towards a long-term solution to resolve library facility inadequacies.

FY2014/2015  
ANNUAL BUDGET  
CRYSTAL LAKE PUBLIC LIBRARY OPERATING FUND

	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2013/2014 Estimate	2014/2015 Budget
<b>REVENUES</b>					
Property Tax	3,680,466	3,676,931	3,741,330	3,741,339	3,928,397
Grants	3,597	399	2,000	2,000	2,000
Library Fees	45,698	45,386	45,700	45,000	43,200
Copy Fees	9,245	9,513	10,000	8,900	8,900
Meeting Room Fees	305	245	-	-	-
Library Fines	74,739	73,981	74,740	72,000	70,000
Investment Income	3,617	18,464	2,000	2,500	2,500
Used Book Sale	1,539	1,218	-	-	-
Miscellaneous	20,389	2,365	2,000	2,000	2,000
<b>Total Revenues</b>	<b>3,839,595</b>	<b>3,828,503</b>	<b>3,877,770</b>	<b>3,873,739</b>	<b>4,056,997</b>
<b>EXPENDITURES (Cont'd)</b>					
Regular Salaries	2,033,680	2,034,960	2,240,375	2,240,375	2,324,457
Group Insurance	283,819	272,017	431,260	431,260	590,182
<b>Total Personnel Services</b>	<b>2,317,499</b>	<b>2,306,977</b>	<b>2,671,635</b>	<b>2,671,635</b>	<b>2,914,639</b>
Legal/Professional Services	46,571	18,051	37,302	36,613	32,502
Community Relations	3,569	4,951	4,642	5,011	5,011
Publishing	1,035	3,446	5,990	5,990	5,000
Postage & Freight	29,875	27,631	31,000	29,500	29,500
Continuing Education	17,074	6,048	20,600	19,000	19,000
Dues & Subscriptions	5,937	6,226	6,400	6,400	6,720
Insurance & Bonding	27,558	28,891	32,292	31,088	32,228
Utilities	43,370	39,079	54,680	48,360	48,360
Buildings & Offices Maintenance	93,067	95,594	146,807	143,769	147,803
Operating Equipment Maintenance	120,111	126,310	96,570	99,660	100,000
Rental - Buildings & Equipment	16,396	16,944	22,500	21,120	16,980
Stationary & Printing	26,768	24,354	31,000	30,250	30,250
Contingency	-	-	12,102	53,430	4,654
<b>Total Contractual Services</b>	<b>431,330</b>	<b>397,523</b>	<b>501,885</b>	<b>530,191</b>	<b>478,008</b>

FY2014/2015  
ANNUAL BUDGET  
CRYSTAL LAKE PUBLIC LIBRARY OPERATING FUND (Cont'd)

	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2013/2014 Estimate	2014/2015 Budget
Office & Library Supplies	31,073	29,965	35,000	33,000	35,000
Cleaning & Building Supplies	9,079	7,385	9,000	8,500	8,000
Landscape Materials	-	-	500	300	100
Small Tools & Equipment	25,489	4,592	2,400	7,280	800
Library Materials					
Books	221,391	217,281	231,000	244,850	244,850
AV Materials	114,322	117,543	123,400	121,700	121,700
Electronic Resources	121,746	95,235	139,150	129,000	129,500
Periodicals	15,857	16,484	18,500	17,950	17,950
Standing Orders	19,542	19,766	24,600	23,150	22,650
Programs	23,676	15,582	26,800	26,800	26,800
<b>Total Materials &amp; Supplies</b>	<b>582,174</b>	<b>523,833</b>	<b>610,350</b>	<b>612,530</b>	<b>607,350</b>
Buildings					
Operating Equipment	13,720	8,524	93,900	59,383	57,000
Departmental Equipment	-	-	-	-	-
<b>Total Capital Outlay</b>	<b>13,720</b>	<b>8,524</b>	<b>93,900</b>	<b>59,383</b>	<b>57,000</b>
Debt Service - Principal	-	-	-	-	-
Debt Service - Interest	-	-	-	-	-
Total Debt Service	-	-	-	-	-
<b>Total Expenditures</b>	<b>3,344,724</b>	<b>3,236,856</b>	<b>3,877,770</b>	<b>3,873,739</b>	<b>4,056,997</b>
Revenues in Excess of Expenditures	494,871	591,647	-	-	-
OTHER SOURCES (USES)					
Transfer In	89	-	-	-	-
Loan Proceeds	-	-	-	-	-
Transfer Out	(714,734)	(507,474)	-	(575,401)	-
<b>Total Other Sources (Uses)</b>	<b>(714,645)</b>	<b>(507,474)</b>	<b>-</b>	<b>(575,401)</b>	<b>-</b>
Change in Fund Balance	(219,774)	84,173	-	(575,401)	-
Beginning Balance, May 1	2,898,832	2,679,058	2,763,231	2,763,231	2,187,830
Ending Balance, April 30	2,679,058	2,763,231	2,763,231	2,187,830	2,187,830
Nonspendable	-	-	-	-	-
<b>Unassigned Balance, April 30</b>	<b>2,679,058</b>	<b>2,763,231</b>	<b>2,763,231</b>	<b>2,187,830</b>	<b>2,187,830</b>

**FY2014/2015**  
**ANNUAL BUDGET**  
**CRYSTAL LAKE PUBLIC LIBRARY CONSTRUCTION & REPAIR**  
**FUND**

	2011/2012	2012/2013	2013/2014	2013/2014	2014/2015
	Actual	Actual	Budget	Estimate	Budget
<b>REVENUES</b>					
Rental Income	17,940	17,940	17,940	17,940	17,940
Investment Income	965	835	-	-	-
Capital Facility Fees	3,487	15,751	6,000	15,000	15,000
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<b>22,392</b>	<b>34,526</b>	<b>23,940</b>	<b>32,940</b>	<b>32,940</b>
<b>EXPENDITURES</b>					
Property Taxes	7,222	7,421	7,500	7,762	7,800
Professional Services	-	-	-	-	-
Buildings & Offices Maintenance	3,673	5,497	10,440	10,178	10,140
Contingency	-	-	6,000	15,000	15,000
<b>Total Contractual Services</b>	<b>10,895</b>	<b>12,919</b>	<b>23,940</b>	<b>32,940</b>	<b>32,940</b>
<b>Total Expenditures</b>	<b>10,895</b>	<b>12,919</b>	<b>23,940</b>	<b>32,940</b>	<b>32,940</b>
Revenues in Excess of Expenditures	11,497	21,607	-	-	-
<b>OTHER SOURCES (USES)</b>					
Transfer In	-	-	-	-	-
Loan Proceeds	-	-	-	-	-
Transfer Out	-	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Change in Fund Balance	11,497	21,607	-	-	-
Beginning Balance, May 1	126,928	138,425	160,032	160,032	160,032
Ending Balance, April 30	138,425	160,032	160,032	160,032	160,032
Nonspendable	-	-	-	-	-
<b>Assigned Balance, April 30</b>	<b>138,425</b>	<b>160,032</b>	<b>160,032</b>	<b>160,032</b>	<b>160,032</b>

FY2014/2015  
ANNUAL BUDGET  
CRYSTAL LAKE PUBLIC LIBRARY AMES TRUST FUND

	2011/2012	2012/2013	2013/2014	2013/2014	2014/2015
	Actual	Actual	Budget	Estimate	Budget
<b>REVENUES</b>					
Donations	-	-	-	-	-
Investment Income	1,020	3,563	-	-	-
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<b>1,020</b>	<b>3,563</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>					
Postage & Freight	-	-	-	-	-
Contingency	-	-	-	-	-
<b>Total Contractual Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Office & Library Supplies	-	-	-	-	-
Cleaning Supplies	-	-	-	-	-
Landscape Materials	-	-	-	-	-
Small Tools & Equipment	-	-	-	-	-
Library Materials					
AV Materials	-	-	-	-	-
Electronic Resources	-	-	5,000	5,000	3,500
<b>Total Materials &amp; Supplies</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>3,500</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>3,500</b>
Revenues in Excess of Expenditures	1,020	3,563	(5,000)	(5,000)	(3,500)
<b>OTHER SOURCES (USES)</b>					
Transfer In	-	-	-	-	-
Loan Proceeds	-	-	-	-	-
Transfer Out	-	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Change in Fund Balance	1,020	3,563	(5,000)	(5,000)	(3,500)
Beginning Balance, May 1	366,706	367,726	371,289	371,289	366,289
Ending Balance, April 30	367,726	371,289	366,289	366,289	362,789
Nonspendable	-	-	-	-	-
<b>Assigned Balance, April 30</b>	<b>367,726</b>	<b>371,289</b>	<b>366,289</b>	<b>366,289</b>	<b>362,789</b>

FY2014/2015  
ANNUAL BUDGET  
CRYSTAL LAKE PUBLIC LIBRARY GIFT & MEMORIAL FUND

	2011/2012	2012/2013	2013/2014	2013/2014	2014/2015
	Actual	Actual	Budget	Estimate	Budget
<b>REVENUES</b>					
Donations	52,425	62,706	14,750	18,905	18,905
Investment Income	-	1	-	-	-
<b>Total Revenues</b>	<b>52,425</b>	<b>62,707</b>	<b>14,750</b>	<b>18,905</b>	<b>18,905</b>
<b>EXPENDITURES</b>					
Legal/Professional Services	4,048	-	-	-	-
Community Relations	466	88	300	300	300
Postage & Freight	44	18	50	242	100
Publishing	-	50	-	2,447	-
Buildings & Offices Maint	31,940	-	200	-	-
Contingency	-	-	-	33,059	8,115
<b>Total Contractual Services</b>	<b>36,498</b>	<b>155</b>	<b>550</b>	<b>36,048</b>	<b>8,515</b>
Landscape Materials	24	53	200	397	-
Small Tools & Equipment	1,692	-	-	1,665	-
Library Materials					
Books	5,208	2,744	4,200	3,500	3,500
AV Materials	671	-	-	-	-
Programming	6,419	5,418	27,910	27,026	5,000
Crystal Lake Foundation Events	1,557	1,748	1,750	1,147	1,750
Assisted Family Card	325	-	-	1,000	-
Stationery & Printing	20	1,113	50	140	140
<b>Total Materials &amp; Supplies</b>	<b>15,916</b>	<b>11,075</b>	<b>34,110</b>	<b>34,875</b>	<b>10,390</b>
Operating Equipment	100	-	-	6,885	-
Total Capital Outlay	100	-	-	6,885	-
<b>Total Expenditures</b>	<b>52,514</b>	<b>11,230</b>	<b>34,660</b>	<b>77,808</b>	<b>18,905</b>
Revenues in Excess of Expenditures	(89)	51,477	(19,910)	(58,903)	-
<b>OTHER SOURCES (USES)</b>					
Transfer In	-	-	-	-	-
Loan Proceeds	-	-	-	-	-
Transfer Out	-	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Change in Fund Balance	(89)	51,477	(19,910)	(58,903)	-
Beginning Balance, May 1	8,092	8,003	59,480	59,480	577
Ending Balance, April 30	8,003	59,480	39,570	577	577
Nonspendable	-	-	-	-	-
<b>Assigned Balance, April 30</b>	<b>8,003</b>	<b>59,480</b>	<b>39,570</b>	<b>577</b>	<b>577</b>



**FY2014/2015**  
**ANNUAL BUDGET**  
**CRYSTAL LAKE PUBLIC LIBRARY WORKING CASH FUND**

	2011/2012	2012/2013	2013/2014	2013/2014	2014/2015
	Actual	Actual	Budget	Estimate	Budget
<b>REVENUES</b>					
Investment Income	34	9	-	-	-
Miscellaneous Income	-	-	-	-	-
<b>Total Revenues</b>	<b>34</b>	<b>9</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>					
Legal/Professional Services	-	-	-	-	-
<b>Total Contractual Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenues in Excess of Expenditures	34	9	-	-	-
<b>OTHER SOURCES (USES)</b>					
Transfer In	-	-	-	-	-
Loan Proceeds	-	-	-	-	-
Transfer Out	(89)	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>(89)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Change in Fund Balance	(55)	9	-	-	-
Beginning Balance, May 1	50,089	50,034	50,043	50,043	50,043
Ending Balance, April 30	50,034	50,043	50,043	50,043	50,043
Nonspendable	-	-	-	-	-
<b>Restricted Balance, April 30</b>	<b>50,034</b>	<b>50,043</b>	<b>50,043</b>	<b>50,043</b>	<b>50,043</b>

**FY2014/2015**  
**ANNUAL BUDGET**  
**CRYSTAL LAKE PUBLIC LIBRARY PER CAPITA FUND**

	2011/2012	2012/2013	<b>2013/2014</b>	2013/2014	<b>2014/2015</b>
	Actual	Actual	<b>Budget</b>	Estimate	<b>Budget</b>
<b>REVENUES</b>					
Grants	40,716	41,782	83,744	83,740	83,740
<b>Total Revenues</b>	<b>40,716</b>	<b>41,782</b>	<b>83,744</b>	<b>83,740</b>	<b>83,740</b>
<b>EXPENDITURES</b>					
Legal/Professional Services	7,262	-	-	-	-
Postage & Freight	-	-	-	-	-
Continuing Education	7,789	8,664	15,400	15,400	15,400
<b>Total Contractual Services</b>	<b>15,051</b>	<b>8,664</b>	<b>15,400</b>	<b>15,400</b>	<b>15,400</b>
Stationery & Printing	1,500	2,989	3,000	3,000	3,000
<b>Total Materials &amp; Supplies</b>	<b>1,500</b>	<b>2,989</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
Operating Equipment	24,165	30,129	65,344	65,340	65,340
<b>Total Capital Outlay</b>	<b>24,165</b>	<b>30,129</b>	<b>65,344</b>	<b>65,340</b>	<b>65,340</b>
<b>Total Expenditures</b>	<b>40,716</b>	<b>41,782</b>	<b>83,744</b>	<b>83,740</b>	<b>83,740</b>
Revenues in Excess of Expenditures	-	-	-	-	-
<b>OTHER SOURCES (USES)</b>					
Transfer In	-	-	-	-	-
Loan Proceeds	-	-	-	-	-
Transfer Out	-	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Change in Fund Balance	-	-	-	-	-
Beginning Balance, May 1	-	-	-	-	-
Ending Balance, April 30	-	-	-	-	-
Nonspendable	-	-	-	-	-
<b>Restricted for Capital Projects</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**FY2014/2015**  
**ANNUAL BUDGET**  
**CRYSTAL LAKE PUBLIC LIBRARY SPECIAL RESERVE FUND**

	2011/2012 Actual	2012/2013 Actual	<b>2013/2014 Budget</b>	2013/2014 Estimate	<b>2014/2015 Budget</b>
<b>REVENUES</b>					
Investment Income	1,426	3,369	-	-	-
<b>Total Revenues</b>	<b>1,426</b>	<b>3,369</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>					
Contingency	-	-	500,000	749,367	749,367
Building & Offices Maintenance				-	-
Operating Equipment	-	21,725	-	-	-
Legal/Professional Services	36,216	166,073	-	220,000	220,000
<b>Total Contractual Services</b>	<b>36,216</b>	<b>187,798</b>	<b>500,000</b>	<b>969,367</b>	<b>969,367</b>
<b>Total Expenditures</b>	<b>36,216</b>	<b>187,798</b>	<b>500,000</b>	<b>969,367</b>	<b>969,367</b>
Revenues in Excess of Expenditures	(34,790)	(184,429)	(500,000)	(969,367)	(969,367)
<b>OTHER SOURCES (USES)</b>					
Transfer In	501,132	507,441	-	575,401	-
Loan Proceeds	-	-	-	-	-
Transfer Out	-	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>501,132</b>	<b>507,441</b>	<b>-</b>	<b>575,401</b>	<b>-</b>
Change in Fund Balance	466,342	323,012	(500,000)	(393,966)	(969,367)
Beginning Balance, May 1	573,979	1,040,321	1,363,333	1,363,333	969,367
Ending Balance, April 30	1,040,321	1,363,333	863,333	969,367	-
Nonspendable	-	-	-	-	-
<b>Assigned for Capital Projects</b>	<b>1,040,321</b>	<b>1,363,333</b>	<b>863,333</b>	<b>969,367</b>	<b>-</b>

**FY2014/2015**  
**ANNUAL BUDGET**  
**CRYSTAL LAKE PUBLIC LIBRARY IMRF FUND**

	2011/2012	2012/2013	<b>2013/2014</b>	2013/2014	<b>2014/2015</b>
	Actual	Actual	<b>Budget</b>	Estimate	<b>Budget</b>
<b>REVENUES</b>					
Property Tax	426,486	460,119	282,100	282,102	282,102
Investment Interest	207	243	-	-	-
<b>Total Revenues</b>	<b>426,693</b>	<b>460,361</b>	<b>282,100</b>	282,102	<b>282,102</b>
<b>EXPENDITURES</b>					
Contingency	-	-	-	-	-
Library Portion IMRF	384,613	397,559	282,100	282,102	288,873
<b>Library Personnel Services</b>	<b>384,613</b>	<b>397,559</b>	<b>282,100</b>	282,102	<b>288,873</b>
<b>Total Expenditures</b>	<b>384,613</b>	<b>397,559</b>	<b>282,100</b>	282,102	<b>288,873</b>
Revenues in Excess of Expenditures	42,080	62,802	-	-	(6,771)
<b>Other Sources/Uses</b>					
Transfer In	213,603	33	-	-	-
Loan Proceeds	-	-	-	-	-
Transfer Out	-	-	-	-	-
<b>Total Other Sources &amp; Uses</b>	<b>213,603</b>	<b>33</b>	-	-	-
Change in Fund Balance	255,683	62,835	-	-	(6,771)
Beginning Balance, May 1	-	255,683	318,518	318,518	318,518
Ending Balance, April 30	255,683	318,518	318,518	318,518	311,747
Nonspendable	-	-	-	-	-
<b>Restricted for Pension</b>	<b>255,683</b>	<b>318,518</b>	<b>318,518</b>	318,518	<b>311,747</b>

FY2014/2015  
 ANNUAL BUDGET  
 CRYSTAL LAKE PUBLIC LIBRARY FICA FUND

	2011/2012	2012/2013	2013/2014	2013/2014	2014/2015
	Actual	Actual	Budget	Estimate	Budget
<b>REVENUES</b>					
Property Tax	-	-	170,800	170,801	170,801
Investment Interest	-	-	-	-	-
<b>Total Revenues</b>	-	-	<b>170,800</b>	170,801	<b>170,801</b>
<b>EXPENDITURES</b>					
Contingency	-	-	-	-	-
Library Portion FICA	-	-	170,800	170,801	177,821
<b>Library Personnel Services</b>	-	-	<b>170,800</b>	170,801	<b>177,821</b>
<b>Total Expenditures</b>	-	-	<b>170,800</b>	170,801	<b>177,821</b>
Revenues in Excess of Expenditures	-	-	-	-	(7,020)
<b>Other Sources/Uses</b>					
Transfer In	-	-	-	-	-
Loan Proceeds	-	-	-	-	-
Transfer Out	-	-	-	-	-
<b>Total Other Sources &amp; Uses</b>	-	-	-	-	-
Change in Fund Balance	-	-	-	-	(7,020)
Beginning Balance, May 1	-	-	-	-	-
Ending Balance, April 30	-	-	-	-	<b>(7,020)</b>
Nonspendable	-	-	-	-	7,020
<b>Restricted for Pension</b>	-	-	-	-	-

City of Crystal Lake  
Annual Budget  
Fiscal Year 2014/2015



**MOTOR FUEL TAX  
FUND**

## FY2014/2015 STATEMENT OF ACTIVITIES MFT FUND

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.

## FY2013/2014 ACCOMPLISHMENTS MFT FUND

- **McHenry Avenue:** Completed the construction of the McHenry Avenue improvements. In addition to resurfacing the pavement between U.S. Route 14 and Rakow Road, the project was able to take advantage of federal funding to improve traffic at Barlina Road with the addition of a new southbound right turn lane, address some standing water issues with upsized storm sewer near Nash Road, and eliminate a gap in the bike path in front of South High School.
- **Citywide Bikeway Corridor Improvements:** Completed the installation of bike lanes, bike routes, and wayfinding signage throughout the City. Eighty percent of this project was funded using a federal CMAQ grant.
- **MCDOT Walkup Road at Route 176:** Coordinated with the County for the second, and final, season of the County's Illinois Route 176 and Walkup Avenue improvement. The department was also successful in working with the County to adjust the plan and relocate the Veteran Acres driveway to facilitate a safer mid-block crosswalk to the park with a pedestrian warning beacon.
- **IDOT Route 31 at Route 176:** Monitored IDOT's Illinois Route 31 and Illinois Route 176 intersection improvement. Additional coordination with AT&T was initiated with IDOT to resolve outstanding utility conflicts that delayed the project. Monthly newsletter infographics and road signage were added to help remind motorists that local businesses are still open during construction. The project is anticipating a late 2014 completion.
- **Country Club Road Multi-Use Path:** Initiated the preliminary and design engineering of the Country Club Road Multi-Use Path Improvement. This project is being partially funded with a federal Safe Routes to School grant.
- **Crystal Lake Avenue at Main Street:** Continued the preliminary and design engineering of the Crystal Lake Avenue and Main Street Improvement, which also includes streetscape elements matching the other improvements in the downtown district.
- **North Main Street at Route 176:** The department successfully petitioned IDOT to allow a permanent traffic signal to be installed at the intersection of N. Main Street and IL Route 176. This approval of the traffic signal warrant is subject to additional intersection improvements and will be explored as part of the preliminary engineering.

FY2013/2014  
ACCOMPLISHMENTS (Cont'd)  
MFT FUND

- **South Main Street:** Continued the design engineering and right-of-way acquisition for the widening of South Main Street between Route 14 and Rakow Road.
- **Illuminated Street Name Signs:** The illuminated street name signs for Main Street at Congress Parkway and Main Street at Northwest Highway were installed in 2014 following IDOT approval of the plans. This is part of the multi-year program to install illuminated street name signs along major commercial corridors in Crystal Lake, which will help improve visibility, safety, and wayfinding within the City.

FY2014/2015  
OBJECTIVES  
MFT FUND

- **South Main Street Improvement:** Oversee the construction of the South Main Street Improvements and associated utility relocations.
- **U.S. Route 14 Improvement:** Continue to coordinate with IDOT on the U.S. Route 14 Improvement from Lake Shore Drive (City of Woodstock) to Crystal Lake Avenue.
- **Illinois Route 31 and Illinois Route 176 Improvement:** Continue monitoring of the State's Illinois Route 31 at Illinois Route 176 intersection improvement.
- **Crystal Lake Avenue and Main Street Improvement:** Continue the preliminary and design engineering of the Crystal Lake Avenue and Main Street Improvement.
- **Illinois Route 176 and Main Street Improvement:** Initiate the preliminary engineering of the Main Street and Illinois Route 176 intersection Improvement.
- **Country Club Road Multi-use Path:** Continue the preliminary and design engineering of the Country Club Road Bicycle Path Improvement.
- **Illuminated Street Name Signs:** Continue the multi-year program to install illuminated street name signs along major commercial corridors in Crystal Lake, which will improve visibility, safety, and wayfinding within the City.



FY2014/2015  
ANNUAL BUDGET  
MOTOR FUEL TAX FUND

	2011/2012	2012/2013	2013/2014	2013/2014	2014/2015
	Actual	Actual	Budget	Estimated	Budget
<b>REVENUES</b>					
Allotments	1,198,386	1,166,453	981,641	981,641	990,055
Grants	144,674	504,738	383,817	-	-
Interest	111,654	55,540	55,000	7,000	7,000
Reimbursements	-	88,674	-	177,947	54,138
Miscellaneous	(17,667)	2,337	20,000	6,105	-
<b>Total Revenues</b>	<b>1,437,047</b>	<b>1,817,742</b>	<b>1,440,458</b>	<b>1,172,693</b>	<b>1,051,193</b>
<b>EXPENDITURES</b>					
Professional	480,029	955,018	200,000	50,000	50,000
Street Lights	18,903	21,202	40,000	40,000	40,000
Traffic Signals	81,392	70,560	311,813	142,064	100,063
<b>Total Contractual Services</b>	<b>580,324</b>	<b>1,046,780</b>	<b>551,813</b>	<b>232,064</b>	<b>190,063</b>
Salt	200,141	222,101	233,000	325,215	325,000
<b>Total Materials &amp; Supplies</b>	<b>200,141</b>	<b>222,101</b>	<b>233,000</b>	<b>325,215</b>	<b>325,000</b>
Land/ROW	145,967	-	988,564	700,440	59,000
Streets	601,663	1,017,089	2,689,709	258,222	3,236,059
<b>Total Capital Outlay</b>	<b>747,630</b>	<b>1,017,089</b>	<b>3,678,273</b>	<b>958,662</b>	<b>3,295,059</b>
<b>Total Expenditures</b>	<b>1,528,095</b>	<b>2,285,970</b>	<b>4,463,086</b>	<b>1,515,941</b>	<b>3,810,122</b>
Revenues in Excess of Expenditures	(91,048)	(468,228)	(3,022,628)	(343,248)	(2,758,929)
<b>OTHER SOURCES (USES)</b>					
Transfer In	-	-	-	-	-
Transfer Out	(1,646,216)	-	-	-	(1,000,000)
<b>Total Other Sources (Uses)</b>	<b>(1,646,216)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,000,000)</b>
Change in Fund Balance	(1,737,264)	(468,228)	(3,022,628)	(343,248)	(3,758,929)
Beginning Balance, May 1	9,760,597	8,023,333	7,555,105	7,555,105	7,211,857
Ending Balance, April 30	8,023,333	7,555,105	4,532,477	7,211,857	3,452,928
Nonspendable	-	-	-	-	-
<b>Restricted for Streets</b>	<b>8,023,333</b>	<b>7,555,105</b>	<b>4,532,477</b>	<b>7,211,857</b>	<b>3,452,928</b>

FY2014/2015  
ACCOUNT INFORMATION  
MFT FUND

- The fiscal year 2014/2015 budget provides funding for the engineering and construction of several major road improvement projects including: IL Route 176/Main Street intersection improvements (Phase I engineering), Crystal Lake Avenue/Main Street intersection improvements (Phase II engineering), and South Main Street widening. Funds to provide for intersection improvements at IL Route 176/Briarwood Road, IL Route 176/Walkup Avenue, IL Route 176/Main Street have been re-budgeted, as well as those for Pingree Road, McHenry Avenue and Crystal Lake Avenue (Main Street to Erick Street) improvements. These projects are complete; however, the City has not received final construction invoices from the State of Illinois.

City of Crystal Lake  
Annual Budget  
Fiscal Year 2014/2015



**ROAD/VEHICLE LICENSE  
FUND**

FY2014/2015  
STATEMENT OF ACTIVITIES  
ROAD/VEHICLE LICENSE FUND

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.

FY2013/2014  
ACCOMPLISHMENTS  
ROAD/VEHICLE LICENSE FUND

- **Street Resurfacing Program:** The City resurfaced 8.1 miles of streets. The current Condition Rating Survey (CRS) rating for the entire system is now approximately seven, which meets the goal of maintaining a rating above six, which is considered good condition.
- **Sidewalk and Curb Program:** Nearly 200 locations of sidewalk repairs were completed this year. In addition, a trial was conducted using concrete grinding techniques at 50 to 100 locations to determine if this method is a potential tool for addressing smaller sidewalk displacements in a cost effective manner.
- **Pavement Marking Program:** Thermoplastic pavement markings were refreshed or added with this year's program. A trial was also conducted on McHenry Avenue using inlaid wet reflective pavement markings for the high-visibility crosswalks installed with the recent resurfacing project. These markings are the same product used by MCDOT on Rakow Road and are designed to wear better and provide higher visibility.
- **Downtown Sidewalk Rehabilitation Program:** The latest phase of sidewalk replacement in the downtown was completed on the east side of Main Street north of the railroad tracks and on Beardsley Street.

FY2014/2015  
OBJECTIVES  
ROAD/VEHICLE LICENSE FUND

- **Street Resurfacing Program:** Maintain a Condition Rating Survey (CRS) average score for the entire roadway network greater than 6.0, which is considered good condition, and keep at least 85 percent of all lane miles in fair condition or better (CRS greater than 4.5).
- **Sidewalk and Curb Program:** Minimize insurance claims related to tripping hazards caused by uneven sidewalks. Consider the continual use of newer concrete grinding techniques for certain locations, in addition to the standard approach of full replacement, as an additional tool to complete the greatest number of repairs in the most cost effective manner.
- **Pavement Marking Program:** Enhance safety for motorists on City streets by refreshing pavement markings for improved visibility.

FY2014/2015  
OBJECTIVES(Cont'd)  
ROAD/VEHICLE LICENSE FUND

- **Downtown Sidewalk Rehabilitation Program:** Support the economic development of the historic Downtown by enhancing sidewalk aesthetics that are consistent with other recently completed improvements.
- **Pavement Preservation Initiatives:** Utilize a trial of GSB 88, a pavement rejuvenator, to evaluate its effectiveness as a long-term pavement preservation technique.

FY2014/2015  
ANNUAL BUDGET  
ROAD/VEHICLE LICENSE FUND

	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2013/2014 Estimated	2014/2015 Budget
<b>REVENUES</b>					
Property Tax	459,621	469,152	472,500	472,210	440,000
Motor Vehicle License	240,339	247,139	244,800	244,800	245,000
Interest	36,140	587	10,000	100	199
Reimbursed Expenses/Grants	25	706,574	60,300	-	-
<b>Total Revenues</b>	<b>736,125</b>	<b>1,423,452</b>	<b>787,600</b>	<b>717,110</b>	<b>685,199</b>
<b>EXPENDITURES</b>					
Professional	20,060	33,358	50,630	44,198	44,080
Postage & Freight	9,093	11,487	17,550	8,500	14,000
Street Maintenance & Repair	1,854,805	1,859,435	2,135,000	2,135,000	2,190,000
Sidewalk Maintenance & Repair	147,862	79,928	100,000	100,000	100,000
<b>Total Contractual Services</b>	<b>2,031,820</b>	<b>1,984,208</b>	<b>2,303,180</b>	<b>2,287,698</b>	<b>2,348,080</b>
Stationery & Printing	-	2,881	2,650	2,885	3,000
<b>Total Materials &amp; Supplies</b>	<b>-</b>	<b>2,881</b>	<b>2,650</b>	<b>2,885</b>	<b>3,000</b>
Sidewalks	48,884	63,018	60,000	60,000	60,000
<b>Total Capital Outlay</b>	<b>48,884</b>	<b>63,018</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>
<b>Total Expenditures</b>	<b>2,080,704</b>	<b>2,050,107</b>	<b>2,365,830</b>	<b>2,350,583</b>	<b>2,411,080</b>
Revenues in Excess of Expenditures	(1,344,579)	(626,655)	(1,578,230)	(1,633,473)	(1,725,881)
<b>OTHER SOURCES (USES)</b>					
Transfer In	500,000	785,904	1,500,000	1,500,000	1,000,000
Transfer Out	-	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>500,000</b>	<b>785,904</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,000,000</b>
Change in Fund Balance	(844,579)	159,249	(78,230)	(133,473)	(725,881)
Beginning Balance, May 1	1,588,587	744,008	903,257	903,257	769,784
Ending Balance, April 30	744,008	903,257	825,027	769,784	43,903
Nonspendable	(2,881)	(2,500)	(2,500)	(2,500)	(2,500)
<b>Assigned for Streets</b>	<b>741,127</b>	<b>900,757</b>	<b>822,527</b>	<b>767,284</b>	<b>41,403</b>

FY2014/2015  
ACCOUNT INFORMATION  
ROAD/VEHICLE LICENSE FUND

- The fiscal year 2014/2015 budget provides funding for the City's annual resurfacing program (\$2,000,000), pavement preservation program, pavement marking program, curb and sidewalk repair and replacement program and the pedestrian safety improvement program.

City of Crystal Lake  
Annual Budget  
Fiscal Year 2014/2015



THREE OAKS RECREATION AREA  
OPERATING FUND



FY2014/2015  
STATEMENT OF ACTIVITIES  
THREE OAKS RECREATION AREA OPERATING 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 destination began in early fall of 2010. Included in this budget are funds to provide a full year of operations for this recreation area, including training to life guards, attendants and the site supervisor.

Included in this budget are all operational costs, as well as costs for storage and winterizing of all equipment. The concessions stand is operated by Culver's and projected revenues and rent are included in this area.

FY2013/2014  
ACCOMPLISHMENTS  
THREE OAKS RECREATION AREA OPERATING FUND

Area #1: Continuous Improvement – Marina and Beach

- Increase sales and customer traffic by adding new watercraft elements.
- Move paddle boarding to south lake to encourage marina traffic.
- Improve customer service survey results.

**Results:**

- From April – June, poor weather depressed boat rentals and negatively impacted yearend figures. Marina revenues decreased 7.1% this year, when compared to 2012. In June alone, 16 days had measurable precipitation. If not for these underperforming months, sales from July – October were up 4.1%.
- It was not necessary to move paddle boarding to the South Lake this year, due to adequate space at the North Lake facility.
- Marina and Beach Customer survey results in 2013 improved from 2012. Customer service and cleanliness satisfaction increased considerably, while “dissatisfaction” decreased.

Area #2: Enhance Revenues

- Successfully implement public scuba diving.
- Seek to diversify revenue and expand park use during “non-peak” hours.
- Create mobile merchandise stands.

**Results:**

- This year, public scuba diving was offered from the public swim beach. Due to improved access, scuba revenues increased 78% this year (\$10,390), when compared to 2012 (\$5,819).
- The efforts to diversify revenues and increase merchandise sales is still developing due to limited space and facilities.

FY2013/2014  
ACCOMPLISHMENTS (Cont'd)  
THREE OAKS RECREATION AREA OPERATING FUND

Area #3: Control Costs

- Create volunteer network to assist with landscaping and other duties. The City has been approached by and will continue to reach out to local groups (boy scouts, churches, garden clubs, MCC).

**Results:**

- At various times during the year, the park used volunteer groups to clean litter and plant trees.
- Salary costs were also 6.4% less than budgeted. These costs were reduced because of slower demand.

Area #4: Guest Service

- Improve guest communication – notifications of marina operations and hours of operation. Create publically distributed rationale for why the park/marina closes, so that guests can know the conditions for park/marina closure. Provide guest accurate weather reports at the beginning of the day and throughout the day to communicate staff actions.
- Improve customer service survey results.

**Results:**

- The park served 88,232 patrons in 2013. This was a 7.1% decrease from figures in 2012. As was the case with marina rentals, the months of April – June depressed total attendance figures. Attendance from July – October increased 19% from the same time in 2012.
- The park used its website, Twitter and Facebook tools to provide information to the public.
- Customer survey results in 2013 improved from 2012. Customer service and cleanliness satisfaction increased considerably, while “dissatisfaction” decreased.

Area #5: Marketing

- Set up greater on-line and social media presence: Face book Page / Constant Contact / Twitter
- Advertise in publications (on-line Northwest Herald and Oaklee)
- Partner with local community organizations to serve their interests (i.e. YMCA and Scout Groups).
- Work with area hotels for packages that include Three Oaks rentals/admission.

FY2013/2014  
ACCOMPLISHMENTS (Cont'd)  
THREE OAKS RECREATION AREA OPERATING FUND

**Results**

- As a pilot program, the City utilized paid advertising from Facebook. This greatly increased the “likes”. In addition, the City purchased a Facebook promotion for paddleboats.
- The City could partner with local hotels to offer package deals to increase customer traffic.
- Attended Chicagoland Fishing Expo in Schaumburg. This greatly increased the park’s visibility.

Area #6: Team Member Training

- Improve employee training program. Set up “Three Oaks Leadership Academy Curriculum” for team leaders and team members.
- Revamp employee handbook so that it is easily relatable by employees.
- Create weekly “tailgate” talks for team groups.
- Organize and facilitate lifeguard training class to recruit future guards.

**Results**

- The following pre-season and ongoing staff training was conducted in 2013: Manager Training / Employee Training / Lake Patrol Training
- All supervisors were mentored and provided training materials on addressing difficult employee issues and leadership.
- Tailgate talks were conducted with employees and focused on employee safety.
- The City also provided two lifeguard classes.

Area #7: Safety

- Implement Three Oaks Lake Patrol by Three Oaks employees to ensure safe use of the lake by the public.
- Create team member post-incident/accident review team to evaluate incidents and identify areas of improvement.
- Create facility safety inspection group that inspects the facility for potentially hazardous conditions.

**Results:**

- Lake Patrol was successfully implemented in 2013.
- All accidents were reviewed and “near misses” were discussed at weekly manager meetings.
- Facility safety inspection sheets were also developed and reviewed periodically throughout the year.

FY2014/2015  
OBJECTIVES  
THREE OAKS RECREATION AREA OPERATING FUND

Continuous Improvement – Marina and Beach

- Increase customer demand through marketing and promotion. Continue to attend one sporting expo to increase public awareness of the park.
- Respond to customer suggestions noted in 2013 Survey:
  - Review marina pricing and adjust as necessary to reflect market conditions.
  - Investigate other promotions to encourage use of the facility during slow times.
- Improve customer survey results

Enhance Revenues

- Look for opportunities to develop additional revenue sources.
- Pending grant funding, implement dedicated scuba diving facility.

Control Costs

- Continue to leverage community volunteer networks to assist with the maintenance of the park.

Guest Service

- Improve communication with the customers:
- Updated Website: Provide customers immediate notification regarding marina and park hours. Provide customers relevant information regarding pavilion rentals and other amenities.
- Continue to develop the City's social networking sites to communicate with customers.

Team Member Training

- Continue to development leadership/management staff.
- Continue to provide practical customer service, technical, and safety training to all staff.
- Address training item noted in the City's IRMA risk management audit:  
Create a training checklist for all supervisors to ensure that training is completed.

Safety

- Address items noted in the City's IRMA risk management audit:
- Have standardized evaluation forms for seasonal part-time employees
- Create a detailed safety/maintenance inspection list
- Implement a Child Protection Policy, per the IRMA example policy.

**FY2014/2015**  
**ANNUAL BUDGET**  
**THREE OAKS RECREATION AREA FUND OPERATING**

	2011/2012	2012/2013	2013/2014	2013/2014	2014/2015
	Actual	Actual	Budget	Estimate	Budget
<b>REVENUES</b>					
Parking Fees	94,260	87,374	85,000	82,000	82,000
Admission Fees - Beach	143,003	152,684	152,684	127,404	127,404
Annual Facility Pass	2,140	6,580	6,070	4,100	4,100
Rental Income - Boats	220,833	167,089	170,536	152,850	152,850
Rental Income - Pavillion	8,469	5,748	3,000	4,100	4,100
Rental Income - Beach Chair	-	963	-	1,156	1,156
Rental Income - Concessions	11,027	10,557	10,000	9,483	9,483
Lake Use Fees (SCUBA)	-	3,964	-	5,643	5,643
Consumables	-	8,167	-	8,100	8,100
SCUBA Instruction	-	1,855	-	4,746	4,746
CPR Instruction	-	390	-	963	963
Interest Income	71	153	250	100	100
Grant Proceeds	-	6,894	-	-	-
Miscellaneous Income	203,010	1,408	11,824	1,200	1,200
<b>Total Revenues</b>	<b>682,813</b>	<b>453,826</b>	<b>439,364</b>	<b>401,845</b>	<b>401,845</b>
<b>EXPENDITURES</b>					
Part-time Salaries	374,808	351,090	372,719	348,911	362,333
Overtime	2,555	114	-	-	-
Group Insurance	-	-	-	-	-
<b>Total Personnel Services</b>	<b>377,363</b>	<b>351,204</b>	<b>372,719</b>	<b>348,911</b>	<b>362,333</b>
Professional Services	10,068	11,475	10,475	10,206	12,893
Publishing	2,028	1,474	3,200	1,860	5,314
Postage & Freight	215	116	150	410	500
Training	3,182	2,444	3,300	2,687	3,100
Insurance & Bonding	3,874	3,814	3,462	3,462	3,462
Utilities	12,482	15,879	30,004	13,866	22,517
Physicals	8,914	6,645	4,300	7,005	7,000
Plant Maintenance Services	64,877	67,347	66,510	78,741	80,736
Rent - Buildings & Equipment	101	-	-	-	-
<b>Total Contractual Services</b>	<b>105,741</b>	<b>109,194</b>	<b>121,401</b>	<b>118,237</b>	<b>135,522</b>
Office Supplies	1,351	1,212	1,000	1,026	1,025
Cleaning Supplies	5,587	7,373	6,000	8,609	7,007
Motor Fuel & Lubricants	88	246	5,100	2,587	3,000
Comp. Hardware & Software	35	1,752	712	1,579	2,175
Small Tools & Equipment	4,127	4,593	2,000	1,005	1,000
Automotive Supplies	2,674	3,400	4,107	2,897	3,700
Clothing	14,725	8,969	9,600	6,189	8,600
Operating Supplies	20,044	62,305	27,200	24,054	24,783
<b>Total Materials &amp; Supplies</b>	<b>48,631</b>	<b>89,850</b>	<b>55,719</b>	<b>47,946</b>	<b>51,290</b>

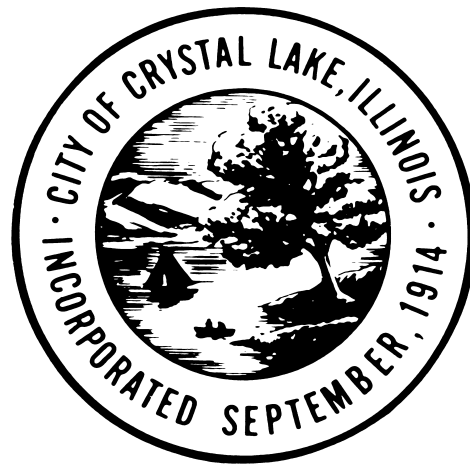
FY2014/2015  
ANNUAL BUDGET (CONT'D)  
THREE OAKS RECREATION AREA OPERATING FUND

	2011/2012	2012/2013	2013/2014	2013/2014	2014/2015
	Actual	Actual	Budget	Estimate	Budget
<b>Total Expenditures</b>	531,735	550,248	<b>549,839</b>	515,094	<b>549,145</b>
Revenues in Excess of Expenditures	151,078	(96,422)	(110,475)	(113,249)	(147,300)
OTHER SOURCES (USES)					
Transfer In	-	140,882	110,475	110,830	147,300
Transfer Out	-	(193,119)	-		-
<b>Total Other Sources (Uses)</b>	-	(52,237)	<b>110,475</b>	110,830	<b>147,300</b>
Change in Fund Balance	151,078	(148,659)	-	(2,419)	(0)
Beginning Balance, May 1	-	151,078	2,419	2,419	-
Ending Balance, April 30	151,078	2,419	2,419	-	(0)
Nonspendable	-	-	-	-	-
<b>Assigned for Recreation</b>	151,078	2,419	<b>2,419</b>	-	<b>(0)</b>

FY2014/2015  
ACCOUNT INFORMATION  
THREE OAKS RECREATION AREA OPERATING FUND

- The operations of this area as a recreational destination began in early fall of 2010 with its first full operational year following in fiscal year 2011/2012. The fiscal year 2014/2015 budget best reflects goods and services needed to continue to provide visitors with an unparalleled recreational experience.

City of Crystal Lake  
Annual Budget  
Fiscal Year 2014/2015



**THREE OAKS CAPITAL &  
EQUIPMENT  
REPLACEMENT FUND**

**FY2014/2015**  
**STATEMENT OF ACTIVITIES**  
**THREE OAKS CAPITAL & EQUIPMENT REPLACEMENT FUND**

The Three Oaks Capital Fund will provide for future development of the Three Oaks Recreation Area and for the replacement of capital equipment.

**FY2014/2015**  
**ANNUAL BUDGET**  
**THREE OAKS CAPITAL & EQUIPMENT REPLACEMENT FUND**

	2011/2012	2012/2013	<b>2013/2014</b>	2013/2014	<b>2014/2015</b>
	Actual	Actual	<b>Budget</b>	Estimate	<b>Budget</b>
<b>REVENUES</b>					
Impact Fees	-	-	143,822	-	-
Grants	-	-	-	-	-
Interest Income	-	-	-	30	-
<b>Total Revenues</b>	-	-	<b>143,822</b>	30	-
<b>EXPENDITURES</b>					
Professional Services	-	-	-	3,672	-
<b>Total Contractual Services</b>	-	-	-	3,672	-
Comp. Hardware & Software	-	-	-	-	1,000
Small Tools & Equipment	-	-	-	-	-
Automotive Supplies	-	-	-	-	-
<b>Total Materials &amp; Supplies</b>	-	-	-	-	1,000
System Improvement	-	-	-	-	10,000
Operating Equipment	-	-	43,276	58,310	33,000
<b>Total Capital Outlay</b>	-	-	43,276	58,310	43,000
<b>Total Expenditures</b>	-	-	43,276	61,982	44,000
Revenues in Excess of Expenditures	-	-	100,546	(61,952)	(44,000)



FY2014/2015  
 ANNUAL BUDGET (Cont'd)  
 THREE OAKS CAPITAL & EQUIPMENT REPLACEMENT FUND

	2011/2012	2012/2013	2013/2014	2013/2014	2014/2015
	Actual	Actual	Budget	Estimate	Budget
OTHER SOURCES (USES)					
Transfer In	-	-	-	61,952	44,000
Bond Proceeds	-	-	-	-	-
Transfer Out	-	-	-	-	-
<b>Total Other Sources (Uses)</b>	-	-	-	61,952	<b>44,000</b>
Change in Fund Balance	-	-	100,546	-	-
Beginning Balance, May 1	-	-	-	-	-
Ending Balance, April 30	-	-	100,546	-	-
Nonspendable	-	-	-	-	-
<b>Assigned for Recreation</b>	-	-	<b>100,546</b>	-	-

FY2014/2015  
 ACCOUNT INFORMATION  
 THREE OAKS CAPITAL & EQUIPMENT REPLACEMENT FUND

- Budgeted in the Three Oaks Capital and Equipment Replacement Fund for fiscal year 2014/2015 are funds for the addition of a paddle pontoon and wireless area network in the park. Also budgeted are funds to provide for repairs to the Main Street basin and to replace the gator utility vehicle.

City of Crystal Lake  
Annual Budget  
Fiscal Year 2014/2015



**CROSSING GUARD  
FUND**

FY2014/2015  
STATEMENT OF ACTIVITIES  
CROSSING GUARD FUND

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.

FY2013/2014  
ANNUAL BUDGET  
CROSSING GUARD FUND

	2011/2012	2012/2013	2013/2014	2013/2014	2014/2015
	Actual	Actual	Budget	Estimate	Budget
<b>REVENUES</b>					
Property Tax	27,962	34,910	25,000	25,000	45,116
Investment Interest	48	65	500	100	100
Reimbursed Expenses	25,669	32,347	18,360	18,360	17,489
<b>Total Revenues</b>	<b>53,679</b>	<b>67,322</b>	<b>43,860</b>	<b>43,460</b>	<b>62,705</b>
<b>EXPENDITURES</b>					
Part-time Salaries	62,405	56,061	62,605	62,605	62,605
<b>Total Personnel Services</b>	<b>62,405</b>	<b>56,061</b>	<b>62,605</b>	<b>62,605</b>	<b>62,605</b>
Small Tools & Equipment	15	-	100	100	100
Clothing	-	-	-	-	-
<b>Total Materials &amp; Supplies</b>	<b>15</b>	<b>-</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>Total Expenditures</b>	<b>62,420</b>	<b>56,061</b>	<b>62,705</b>	<b>62,705</b>	<b>62,705</b>
Revenues in Excess of Expenditures	(8,741)	11,261	(18,845)	(19,245)	-
Change in Fund Balance	(8,741)	11,261	(18,845)	(19,245)	-
Beginning Balance, May 1	62,227	53,486	64,747	64,747	45,502
Ending Balance, April 30	53,486	64,747	45,902	45,502	45,502
Nonspendable	-	-	-	-	-
<b>Assigned for Crossing Guards</b>	<b>53,486</b>	<b>64,747</b>	<b>45,902</b>	<b>45,502</b>	<b>45,502</b>

City of Crystal Lake  
Annual Budget  
Fiscal Year 2014/2015



# IMRF/FICA FUND

FY2014/2015  
STATEMENT OF ACTIVITIES  
IMRF/FICA FUND

The IMRF/FICA Fund is used to account for revenues derived from a separate tax levy and disbursement of these funds for contributions to Social Security and the state-sponsored Illinois Municipal Retirement Fund.

FY2014/2015  
ANNUAL BUDGET  
IMRF/FICA FUND

	2011/2012	2012/2013	<b>2013/2014</b>	2013/2014	<b>2014/2015</b>
	Actual	Actual	<b>Budget</b>	Estimate	<b>Budget</b>
<b>REVENUES</b>					
Property Tax - IMRF	403,781	757,255	642,218	642,218	941,341
Property Tax - FICA	649,340	649,305	758,046	758,046	766,700
Investment Interest	922	1,540	2,500	2,500	1,500
<b>Total Revenues</b>	<b>1,054,043</b>	<b>1,408,100</b>	<b>1,402,764</b>	<b>1,402,764</b>	<b>1,709,541</b>
<b>EXPENDITURES</b>					
City Portion - IMRF	808,050	851,682	992,905	917,000	981,130
City Portion - FICA	649,340	649,305	758,046	748,000	768,350
<b>Total Personnel Services</b>	<b>1,457,390</b>	<b>1,500,987</b>	<b>1,750,951</b>	<b>1,665,000</b>	<b>1,749,480</b>
<b>Total Expenditures</b>	<b>1,457,390</b>	<b>1,500,987</b>	<b>1,750,951</b>	<b>1,665,000</b>	<b>1,749,480</b>
Revenues in Excess of Expenditures	(403,347)	(92,887)	(348,187)	(262,236)	(39,939)
Change in Fund Balance	(403,347)	(92,887)	(348,187)	(262,236)	(39,939)
Beginning Balance, May 1	1,462,389	1,059,042	966,155	966,155	703,919
Ending Balance, April 30	1,059,042	966,155	617,968	703,919	663,980
Nonspendable	-	-	-	-	-
<b>Restricted for Pension</b>	<b>1,059,042</b>	<b>966,155</b>	<b>617,968</b>	<b>703,919</b>	<b>663,980</b>

City of Crystal Lake  
Annual Budget  
Fiscal Year 2014/2015



INSURANCE FUND

FY2014/2015  
STATEMENT OF ACTIVITIES  
INSURANCE FUND

The Insurance Fund is used to account for resources that are reserved for purposes of meeting funding requirements set by the Intergovernmental Risk Management Agency (IRMA) for liability insurance and that of the Intergovernmental Personnel Benefits Cooperative (IPBC) for group health insurance.

FY2014/2015  
ANNUAL BUDGET  
INSURANCE FUND

	2011/2012	2012/2013	2013/2014	2013/2014	2014/2015
	Actual	Actual	Budget	Estimate	Budget
<b>REVENUES</b>					
Investment Interest	831	988	-	-	-
Miscellaneous	-	-	-	-	148,375
<b>Total Revenues</b>	<b>831</b>	<b>988</b>	<b>-</b>	<b>-</b>	<b>148,375</b>
<b>EXPENDITURES</b>					
Group Health Insurance	407,741	622,229	331,866	113,992	104,725
<b>Total Personnel Services</b>	<b>407,741</b>	<b>622,229</b>	<b>331,866</b>	<b>113,992</b>	<b>104,725</b>
Insurance & Bonding	(294,703)	(264,823)	50,000	50,000	-
Total Contractual Services	(294,703)	(264,823)	50,000	50,000	-
<b>Total Expenditures</b>	<b>113,038</b>	<b>357,406</b>	<b>381,866</b>	<b>163,992</b>	<b>104,725</b>
Revenues in Excess of Expenditures	(112,207)	(356,418)	(381,866)	(163,992)	43,650
<b>OTHER SOURCES (USES)</b>					
Transfer In	422,934	-	213,254	-	-
Transfer Out	-	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>422,934</b>	<b>-</b>	<b>213,254</b>	<b>-</b>	<b>-</b>
Change in Fund Balance	310,727	(356,418)	(168,612)	(163,992)	43,650
Beginning Balance, May 1	1,371,463	1,682,190	1,325,772	1,325,772	1,161,780
Ending Balance, April 30	1,682,190	1,325,772	1,157,160	1,161,780	1,205,430
Nonspendable	(692,572)	(725,856)	(725,856)	(725,856)	(725,856)
<b>Unassigned Balance, April 30</b>	<b>989,618</b>	<b>599,916</b>	<b>431,304</b>	<b>435,924</b>	<b>479,574</b>

FY2014/2015  
ACCOUNT INFORMATION  
INSURANCE FUND

- Budgeted in fiscal year 2014/2015 are funds to continue the City's efforts in meeting funding requirements set by the Intergovernmental Risk Management Agency (IRMA) for liability insurance and that of the Intergovernmental Personnel Benefits Cooperative (IPBC) for group health insurance. Liability and group health insurance premiums are budgeted in the various operating departments of the City. Pursuant to the Public Safety Employee Benefits Act, the City's contribution for providing continuing health insurance coverage to eligible participants is budgeted here.



City of Crystal Lake  
Annual Budget  
Fiscal Year 2014/2015



FOREIGN FIRE INSURANCE FUND

FY2014/2015  
STATEMENT OF ACTIVITIES  
FOREIGN FIRE INSURANCE FUND

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.

FY2014/2015  
ANNUAL BUDGET  
FOREIGN FIRE INSURANCE FUND

	2011/2012	2012/2013	2013/2014	2013/2014	2014/2015
	Actual	Actual	Budget	Estimate	Budget
<b>REVENUES</b>					
Foreign Fire Insurance Tax	60,938	60,446	60,000	61,016	60,000
Interest Earnings	666	1,863	150	900	150
Miscellaneous	14	16	-	-	-
<b>Total Revenues</b>	<b>61,618</b>	<b>62,325</b>	<b>60,150</b>	<b>61,916</b>	<b>60,150</b>
<b>EXPENDITURES</b>					
Stipends	450	-	1,500	1,500	1,500
<b>Total Personnel Services</b>	<b>450</b>	<b>-</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
Legal	-	-	500	500	500
Training	-	-	1,200	1,200	1,200
Insurance & Bonding	100	200	100	100	100
Radio Equipment Services	1,532	284	5,000	5,000	5,000
<b>Total Contractual Services</b>	<b>1,632</b>	<b>484</b>	<b>6,800</b>	<b>6,800</b>	<b>6,800</b>
Computer Hardware & Software	-	-	100	100	100
Small Tools & Equipment	47,266	27,966	50,250	50,250	50,250
Operating Supplies	-	-	1,500	1,500	1,500
<b>Total Materials &amp; Supplies</b>	<b>47,266</b>	<b>27,966</b>	<b>51,850</b>	<b>51,850</b>	<b>51,850</b>
<b>Total Expenditures</b>	<b>49,348</b>	<b>28,450</b>	<b>60,150</b>	<b>60,150</b>	<b>60,150</b>
Revenues in Excess of Expenditures	12,270	33,875	-	1,766	-
Change in Fund Balance	12,270	33,875	-	1,766	-
Beginning Balance, May 1	139,092	151,362	185,237	185,237	187,003
Ending Balance, April 30	151,362	185,237	185,237	187,003	187,003
Nonspendable	-	-	-	-	-
<b>Assigned for Foreign Fire</b>	<b>151,362</b>	<b>185,237</b>	<b>185,237</b>	<b>187,003</b>	<b>187,003</b>

City of Crystal Lake  
Annual Budget  
Fiscal Year 2014/2015



**CAPITAL & EQUIPMENT  
REPLACEMENT FUND**

FY2014/2015  
STATEMENT OF ACTIVITIES  
CAPITAL & EQUIPMENT REPLACEMENT FUND

The Capital & Equipment Replacement Fund was established during Fiscal Year 2010/2011 and was funded initially from General Fund reserves. The Capital & Equipment Replacement Fund will provide for future replacements of capital and technological equipment. Additional reservations of fund balance may be made from time-to-time as operating surpluses become available or as deemed appropriate as a result of changes to the capital improvement policy.

FY2014/2015  
ANNUAL BUDGET  
CAPITAL & EQUIPMENT REPLACEMENT FUND

	2011/2012	2012/2013	2013/2014	2013/2014	2014/2015
	Actual	Actual	Budget	Estimate	Budget
<b>REVENUES</b>					
Miscellaneous Income	-	-	-	-	-
<b>Total Revenues</b>	-	-	-	-	-
<b>EXPENDITURES</b>					
Professional Services	-	-	70,000	70,000	439,943
Sidewalks	-	-	-	-	60,000
<b>Total Contractual Services</b>	-	-	<b>70,000</b>	70,000	<b>499,943</b>
Comp. Hardware & Software	-	79,102	173,870	163,870	219,900
Small Tools & Equipment	-	51,753	100,550	100,550	-
Automotive Supplies	-	8,568	-	-	-
Street Signs	-	15,674	-	-	263,000
<b>Total Materials &amp; Supplies</b>	-	155,097	<b>274,420</b>	264,420	<b>482,900</b>
Buildings & Facilities	-	577,725	905,865	755,865	378,000
Automotive Equipment	-	667,669	1,073,920	1,073,920	1,160,000
Operating Equipment	-	141,383	202,000	192,000	180,000
Systems Improvements	-	-	-	-	217,090
Land	-	-	-	-	180,000
<b>Total Capital Outlay</b>	-	1,386,777	<b>2,181,785</b>	2,021,785	<b>2,115,090</b>
<b>Total Expenditures</b>	-	1,541,874	<b>2,526,205</b>	2,356,205	<b>3,097,933</b>
Revenues in Excess of Expenditures	-	(1,541,874)	(2,526,205)	(2,356,205)	(3,097,933)

FY2014/2015  
ANNUAL BUDGET  
CAPITAL & EQUIPMENT REPLACEMENT FUND (Cont'd)

	2011/2012	2012/2013	2013/2014	2013/2014	2014/2015
	Actual	Actual	Budget	Estimate	Budget
<b>OTHER SOURCES (USES)</b>					
Transfer In	3,000,000	1,541,874	2,526,205	2,356,205	3,097,933
Bond Proceeds	-	-	-	-	-
Transfer Out	-	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>3,000,000</b>	<b>1,541,874</b>	<b>2,526,205</b>	<b>2,356,205</b>	<b>3,097,933</b>
Change in Fund Balance	3,000,000	-	-	-	-
Beginning Balance, May 1	-	3,000,000	3,000,000	3,000,000	3,000,000
Ending Balance, April 30	3,000,000	3,000,000	<b>3,000,000</b>	3,000,000	<b>3,000,000</b>
Nonspendable	-	-	-	-	-
<b>Unassigned Balance, April 30</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>

FY2014/2015  
ACCOUNT INFORMATION  
CAPITAL & EQUIPMENT REPLACEMENT FUND

- Funds have been requested in fiscal year 2014/2015 to provide for the purchase or replacement of:
  - Police vehicle replacements (4)
  - CSO vehicle replacement
  - Speed trailer replacement
  - Community Development vehicle replacements (4)
  - Pickup truck replacements (3)
  - Mini-dump replacement
  - 5-yard dump truck replacements (2)
  - JULIE van replacement
  - Combination sewer cleaner replacement
  - Flooding mitigation
  - Sidewalk replacement (downtown shopping district)
  - Gateway enhancements (city-wide)
  - Prairie Trail underpass (at U.S. Route 14) repairs
  - Parking lot design engineering (Brink Street Marketplace)
  - HVAC improvements (computer and telephone rooms)
  - Fuel pump upgrades

FY2014/2015  
ACCOUNT INFORMATION (Cont'd)  
CAPITAL & EQUIPMENT REPLACEMENT FUND

- Floor scrubber
- Closed circuit camera upgrade
- Computer and server replacements
- Advanced Authentication software
- Online Reporting software (Police)
- Damage Assessment Mobile Application and Database Hosting (Community Development)
- Council Dais upgrade
- HVAC automation system upgrade
- Warning Beacon (Fire Station #3)
- Changeable Message Board (Community Development)
- Brine Vessel
- Service delivery review and strategic budget sustainability review consulting services

City of Crystal Lake  
Annual Budget  
Fiscal Year 2014/2015



**POLICE PENSION  
FUND**

FY2014/2015  
STATEMENT OF ACTIVITIES  
POLICE PENSION FUND

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 2013 and is intended to fund the 2014/2015 budget.

FY2014/2015  
ANNUAL BUDGET  
POLICE PENSION FUND

	2011/2012	2012/2013	<b>2013/2014</b>	2013/2014	<b>2014/2015</b>
	Actual	Actual	<b>Budget</b>	Estimate	<b>Budget</b>
<b>REVENUES</b>					
Employee Contributions	528,711	526,783	525,200	525,200	546,000
Employer Contributions	1,834,018	1,832,203	1,848,771	1,848,771	1,973,564
Investment Income	(120,707)	2,607,695	1,100,000	1,100,000	1,100,000
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<b>2,242,022</b>	<b>4,966,681</b>	<b>3,473,971</b>	<b>3,473,971</b>	<b>3,619,564</b>
<b>EXPENDITURES</b>					
Pension Payments	1,566,766	1,744,167	1,800,000	1,913,839	2,162,695
<b>Total Personnel Services</b>	<b>1,566,766</b>	<b>1,744,167</b>	<b>1,800,000</b>	<b>1,913,839</b>	<b>2,162,695</b>
Professional	102,153	136,016	141,000	141,000	141,000
Legal	6,703	9,103	15,000	15,000	15,000
Training	-	800	1,000	2,710	2,800
Dues & Subscriptions	775	775	1,000	1,000	1,000
State Filing Fees	4,502	5,012	5,100	5,125	5,200
<b>Total Contractual Services</b>	<b>114,133</b>	<b>151,706</b>	<b>163,100</b>	<b>164,835</b>	<b>165,000</b>
<b>Total Expenditures</b>	<b>1,680,899</b>	<b>1,895,873</b>	<b>1,963,100</b>	<b>2,078,674</b>	<b>2,327,695</b>
Revenues in Excess of Expenditures	561,123	3,070,808	1,510,871	1,395,297	1,291,869
Change in Fund Balance	561,123	3,070,808	1,510,871	1,395,297	1,291,869
Beginning Balance, May 1	25,061,280	25,622,403	28,693,211	28,693,211	30,088,508
Ending Balance, April 30	25,622,403	28,693,211	30,204,082	30,088,508	31,380,377
Nonspendable	-	-	-	-	-
<b>Restricted for Pension</b>	<b>25,622,403</b>	<b>28,693,211</b>	<b>30,204,082</b>	<b>30,088,508</b>	<b>31,380,377</b>



City of Crystal Lake  
Annual Budget  
Fiscal Year 2014/2015



**FIREFIGHTERS' PENSION  
FUND**

FY2014/2015  
STATEMENT OF ACTIVITIES  
FIREFIGHTERS' PENSION FUND

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 2013 and is intended to fund the 2014/2015 budget.

FY2014/2015  
ANNUAL BUDGET  
FIREFIGHTERS' PENSION FUND

	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2013/2014 Estimate	2014/2015 Budget
<b>REVENUES</b>					
Employee Contributions	490,262	507,355	485,000	485,000	559,000
Employer Contributions	1,541,610	1,540,031	1,621,810	1,621,810	1,720,093
Investment Income	1,083,134	1,785,144	643,130	643,130	645,000
Miscellaneous	19	60,000	-	-	-
<b>Total Revenues</b>	<b>3,115,025</b>	<b>3,892,530</b>	<b>2,749,940</b>	<b>2,749,940</b>	<b>2,924,093</b>
<b>EXPENDITURES</b>					
Pension Payments	780,377	929,622	1,008,000	1,008,000	1,258,260
<b>Total Personnel Services</b>	<b>780,377</b>	<b>929,622</b>	<b>1,008,000</b>	<b>1,008,000</b>	<b>1,258,260</b>
Professional	57,944	94,993	86,800	86,800	86,800
Legal	11,278	18,308	20,000	20,000	20,000
Training	100	100	2,000	2,000	2,000
State Filing Fees	3,004	3,458	3,500	3,500	3,500
<b>Total Contractual Services</b>	<b>72,326</b>	<b>116,859</b>	<b>112,300</b>	<b>112,300</b>	<b>112,300</b>
<b>Total Expenditures</b>	<b>852,703</b>	<b>1,046,481</b>	<b>1,120,300</b>	<b>1,120,300</b>	<b>1,370,560</b>
Revenues in Excess of Expenditures	2,262,322	2,846,049	1,629,640	1,629,640	1,553,533
Change in Fund Balance	2,262,322	2,846,049	1,629,640	1,629,640	1,553,533
Beginning Balance, May 1	17,274,854	19,537,176	22,383,225	22,383,225	24,012,865
Ending Balance, April 30	19,537,176	22,383,225	<b>24,012,865</b>	24,012,865	<b>25,566,398</b>
Nonspendable	-	-	-	-	-
<b>Restricted for Pension</b>	<b>19,537,176</b>	<b>22,383,225</b>	<b>24,012,865</b>	<b>24,012,865</b>	<b>25,566,398</b>

City of Crystal Lake  
Annual Budget  
Fiscal Year 2014/2015



**THREE OAKS  
DEBT SERVICE FUND**

FY2014/2015  
STATEMENT OF ACTIVITIES  
THREE OAKS DEBT SERVICE FUND

This project provided for the construction of the Three Oaks Recreation Area and is being funded by Vulcan Lakes Tax Increment Financing and Home Rule Sales Tax. Build America Bonds are amortized over a 15-year period and Recovery Zone Bonds are amortized over 19 years. The final debt service payment is due on or before January 1, 2029. The principal amount of bonds outstanding on April 30, 2014 is \$12,868,645.

FY2014/2015  
ANNUAL BUDGET  
THREE OAKS DEBT SERVICE FUND

	2011/2012	2012/2013	2013/2014	2013/2014	2014/2015
	Actual	Actual	Budget	Estimate	Budget
<b>REVENUES</b>					
Incremental Property Tax	-	-	12,500	-	-
Investment Income	5	17	-	-	-
Reimbursements	-	-	-	-	-
<b>Total Revenues</b>	<b>5</b>	<b>17</b>	<b>12,500</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>					
Bond Indebtedness - Principal	613,195	621,425	629,656	629,656	642,002
Bond Indebtedness - Interest	417,791	410,851	419,293	421,260	407,944
Total General Expenses	1,030,986	1,032,276	1,048,949	1,050,916	1,049,946
<b>Total Expenditures</b>	<b>1,030,986</b>	<b>1,032,276</b>	<b>1,048,949</b>	<b>1,050,916</b>	<b>1,049,946</b>
Revenues in Excess of Expenditures	(1,030,981)	(1,032,259)	(1,036,449)	(1,050,916)	(1,049,946)
<b>OTHER SOURCES (USES)</b>					
Transfer In	1,030,991	1,009,758	1,036,449	1,050,916	1,049,946
Transfer Out	-	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>1,030,991</b>	<b>1,009,758</b>	<b>1,036,449</b>	<b>1,050,916</b>	<b>1,049,946</b>
Change in Fund Balance	10	(22,501)	-	-	-
Beginning Balance, May 1	22,491	22,501	-	-	-
Ending Balance, April 30	22,501	-	-	-	-
Nonspendable	-	-	-	-	-
<b>Restricted for Debt Service</b>	<b>22,501</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

City of Crystal Lake  
Annual Budget  
Fiscal Year 2014/2015



**SEECOM PROJECT  
DEBT SERVICE FUND**

FY2014/2015  
STATEMENT OF ACTIVITIES  
SEECOM PROJECT DEBT SERVICE FUND

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. The final debt service payment is due on or before December 15, 2019. The principal amount of bonds outstanding on April 30, 2014 is \$1,491,750.

FY2014/2015  
ANNUAL BUDGET  
SEECOM PROJECT DEBT SERVICE FUND

	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2013/2014 Estimate	2014/2015 Budget
<b>REVENUES</b>					
Reimbursements	286,403	275,294	270,200	270,200	263,669
Interest Income	-	166	-	-	-
<b>Total Revenues</b>	<b>286,403</b>	<b>275,460</b>	<b>270,200</b>	<b>270,200</b>	<b>263,669</b>
<b>EXPENDITURES</b>					
Bond Issuance Costs	-	35,064	-	-	-
Bond Indebtedness - Principal	210,000	231,714	235,700	235,700	234,000
Bond Indebtedness - Interest	76,403	44,733	34,500	34,500	29,836
Total General Expenses	286,403	311,511	270,200	270,200	263,836
<b>Total Expenditures</b>	<b>286,403</b>	<b>311,511</b>	<b>270,200</b>	<b>270,200</b>	<b>263,836</b>
Revenues in Excess of Expenditures	-	(36,051)	-	-	(167)
<b>OTHER SOURCES (USES)</b>					
Transfer In	-	-	-	-	-
Bond Proceeds	-	1,744,554	-	-	-
Bond Premium	-	77,783	-	-	-
Transfer Out	-	-	-	-	-
Bond Refunding	-	(1,786,119)	-	-	-
<b>Total Other Sources (Uses)</b>	<b>-</b>	<b>36,218</b>	<b>-</b>	<b>-</b>	<b>-</b>
Change in Fund Balance	-	167	-	-	(167)
Beginning Balance, May 1	-	-	167	167	167
Ending Balance, April 30	-	167	167	167	-
Nonspendable	-	-	-	-	-
<b>Restricted for Debt Service</b>	<b>-</b>	<b>167</b>	<b>167</b>	<b>167</b>	<b>-</b>

City of Crystal Lake  
Annual Budget  
Fiscal Year 2014/2015



**SSA 43/CRYSTAL HEIGHTS  
WATER & SEWER  
PROJECT  
DEBT SERVICE FUND**

FY2014/2015  
 STATEMENT OF ACTIVITIES  
 SSA 43/CRYSTAL HEIGHTS WATER & SEWER PROJECT DEBT  
 SERVICE FUND

The Crystal Heights Water and Sewer Project provided for 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. The final debt service payment is due on or before December 15, 2019. The principal amount of bonds outstanding on April 30, 2014 is \$680,000.

FY2014/2015  
 ANNUAL BUDGET  
 SSA 43/CRYSTAL HEIGHTS WATER & SEWER PROJECT DEBT  
 SERVICE FUND

	2011/2012	2012/2013	2013/2014	2013/2014	2014/2015
	Actual	Actual	Budget	Estimate	Budget
<b>REVENUES</b>					
Investment Income	7	139	-	-	-
Reimbursements	140,743	94,412	123,433	123,433	123,291
<b>Total Revenues</b>	<b>140,750</b>	<b>94,551</b>	<b>123,433</b>	<b>123,433</b>	<b>123,291</b>
<b>EXPENDITURES</b>					
Bond Issuance Costs	-	21,245	-	-	-
Bond Indebtedness - Principal	95,000	107,619	107,673	107,673	106,667
Bond Indebtedness - Interest	40,337	20,451	15,760	15,760	13,600
Total General Expenses	135,337	149,315	123,433	123,433	120,267
<b>Total Expenditures</b>	<b>135,337</b>	<b>149,315</b>	<b>123,433</b>	<b>123,433</b>	<b>120,267</b>
Revenues in Excess of Expenditures	5,413	(54,764)	-	-	3,024



**FY2014/2015**  
**ANNUAL BUDGET (Cont'd)**  
**SSA 43/CRYSTAL HEIGHTS WATER & SEWER PROJECT DEBT**  
**SERVICE FUND**

	2011/2012	2012/2013	<b>2013/2014</b>	2013/2014	<b>2014/2015</b>
	Actual	Actual	<b>Budget</b>	Estimate	<b>Budget</b>
<b>OTHER SOURCES (USES)</b>					
Transfer In	-	-	-	-	-
Bond Proceeds	-	795,238	-	-	-
Bond Premium	-	35,456	-	-	-
Transfer Out	-	-	-	-	-
Bond Refunding	-	(814,398)	-	-	-
<b>Total Other Sources (Uses)</b>	-	16,296	-	-	-
Change in Fund Balance	5,413	(38,468)	-	-	3,024
Beginning Balance, May 1	30,031	35,444	(3,024)	(3,024)	(3,024)
Ending Balance, April 30	35,444	(3,024)	(3,024)	(3,024)	-
Nonspendable	-	3,024	3,024	3,024	-
<b>Restricted for Debt Service</b>	35,444	-	-	-	-

City of Crystal Lake  
Annual Budget  
Fiscal Year 2014/2015



**SSA 44/TRACY TRAIL  
PROJECT  
DEBT SERVICE FUND**

FY2014/2015  
STATEMENT OF ACTIVITIES  
SSA 44/TRACY TRAIL PROJECT DEBT SERVICE FUND

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. The final debt service payment is due on or before December 1, 2021. The principal amount of bonds outstanding at April 30, 2013 is \$400,000.

FY2014/2015  
ANNUAL BUDGET  
SSA 44/TRACY TRAIL PROJECT DEBT SERVICE FUND

	2011/2012	2012/2013	2013/2014	2013/2014	2014/2015
	Actual	Actual	Budget	Estimate	Budget
<b>REVENUES</b>					
Property Taxes	32,168	52,455	70,550	70,550	68,350
Investment Income	111	176	-	-	-
Miscellaneous	38,968	26,527	-	-	-
<b>Total Revenues</b>	<b>71,247</b>	<b>79,158</b>	<b>70,550</b>	70,550	<b>68,350</b>
<b>EXPENDITURES</b>					
Bond Indebtedness - Principal	50,000	50,000	50,000	50,000	50,000
Bond Indebtedness - Interest	24,800	22,675	20,550	20,550	18,350
Total General Expenses	74,800	72,675	70,550	70,550	68,350
<b>Total Expenditures</b>	<b>74,800</b>	<b>72,675</b>	<b>70,550</b>	70,550	<b>68,350</b>
Excess Revenues over Expenditures	(3,553)	6,483	-	-	-
<b>OTHER SOURCES (USES)</b>					
Transfer In	120,368	-	-	-	-
Transfer Out	-	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>120,368</b>	-	-	-	-
Change in Fund Balance	116,815	6,483	-	-	-
Beginning Balance, May 1	34,638	151,453	157,936	157,936	157,936
Ending Balance, April 30	151,453	157,936	157,936	157,936	157,936
Nonspendable	-	-	-	-	-
<b>Restricted for Debt Service</b>	<b>151,453</b>	<b>157,936</b>	<b>157,936</b>	157,936	<b>157,936</b>

City of Crystal Lake  
Annual Budget  
Fiscal Year 2014/2015



**SSA 45/BRYN MAWR  
WATER & SEWER  
PROJECT  
DEBT SERVICE FUND**

FY2014/2015  
 STATEMENT OF ACTIVITIES  
 SSA 45/BRYN MAWR WATER & SEWER PROJECT DEBT  
 SERVICE FUND

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 25-year period. The final debt service payment is due on or before February 1, 2031. The principal amount of bonds outstanding on April 30, 2014 is \$5,440,000.

FY2014/2015  
 ANNUAL BUDGET  
 SSA 45/BRYN MAWR WATER & SEWER PROJECT DEBT  
 SERVICE FUND

	2011/2012	2012/2013	2013/2014	2013/2014	2014/2015
	Actual	Actual	Budget	Estimate	Budget
<b>REVENUES</b>					
Property Taxes	132,609	177,280	175,000	175,000	-
Investment Income	-	8	-	-	-
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<b>132,609</b>	<b>177,288</b>	<b>175,000</b>	<b>175,000</b>	<b>-</b>
<b>EXPENDITURES</b>					
Paying Agent Fees	-	22,579	-	-	14,395
Bond Indebtedness - Principal	170,000	-	-	-	-
Bond Indebtedness - Interest	291,448	143,314	175,000	175,000	-
Total General Expenses	461,448	165,893	175,000	175,000	14,395
<b>Total Expenditures</b>	<b>461,448</b>	<b>165,893</b>	<b>175,000</b>	<b>175,000</b>	<b>14,395</b>
Excess Revenues over Expenditures	(328,839)	11,395	-	-	(14,395)
<b>OTHER SOURCES (USES)</b>					
Transfer In	321,335	2,942	-	-	-
Transfer Out	-	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>321,335</b>	<b>2,942</b>	<b>-</b>	<b>-</b>	<b>-</b>
Change in Fund Balance	(7,504)	14,337	-	-	(14,395)
Beginning Balance, May 1	7,562	58	14,395	14,395	14,395
Ending Balance, April 30	58	14,395	14,395	14,395	-
Nonspendable	-	-	-	-	-
<b>Restricted for Debt Service</b>	<b>58</b>	<b>14,395</b>	<b>14,395</b>	<b>14,395</b>	<b>-</b>

City of Crystal Lake  
Annual Budget  
Fiscal Year 2014/2015



**SSA 46/RYLAND WATER &  
SEWER PROJECT  
DEBT SERVICE FUND**

**FY2014/2015**  
**STATEMENT OF ACTIVITIES**  
**SSA 46/RYLAND WATER & SEWER PROJECT DEBT SERVICE**  
**FUND**

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. The final debt service payment is due on or before March 1, 2036. The principal amount of bonds outstanding on April 30, 2013 is \$2,429,000.

**FY2014/2015**  
**ANNUAL BUDGET**  
**SSA 46/RYLAND WATER & SEWER PROJECT DEBT SERVICE**  
**FUND**

	2011/2012	2012/2013	<b>2013/2014</b>	2013/2014	<b>2014/2015</b>
	Actual	Actual	<b>Budget</b>	Estimate	<b>Budget</b>
<b>REVENUES</b>					
Property Taxes	163,773	166,967	162,933	168,086	166,668
Investment Income	33	89	-	5	-
<b>Total Revenues</b>	<b>163,806</b>	<b>167,056</b>	<b>162,933</b>	<b>168,091</b>	<b>166,668</b>
<b>EXPENDITURES</b>					
Bond Indebtedness - Principal	14,000	18,000	22,000	22,000	27,000
Bond Indebtedness - Interest	145,773	146,183	140,933	140,933	139,668
Total General Expenses	159,773	164,183	162,933	162,933	166,668
<b>Total Expenditures</b>	<b>159,773</b>	<b>164,183</b>	<b>162,933</b>	<b>162,933</b>	<b>166,668</b>
Excess Revenues over Expenditures	4,033	2,873	-	5,158	-
Change in Fund Balance	4,033	2,873	-	5,158	-
Beginning Balance, May 1	5,788	9,821	12,694	12,694	17,852
Ending Balance, April 30	9,821	12,694	12,694	17,852	17,852
Nonspendable	-	-	-	-	-
<b>Restricted for Debt Service</b>	<b>9,821</b>	<b>12,694</b>	<b>12,694</b>	<b>17,852</b>	<b>17,852</b>

City of Crystal Lake  
Annual Budget  
Fiscal Year 2014/2015



**THREE OAKS  
DEVELOPMENT FUND**



FY2014/2015  
STATEMENT OF ACTIVITIES  
THREE OAKS DEVELOPMENT FUND

The Three Oaks Development Fund was established during Fiscal Year 2013/2014 and was funded initially from developer donations in lieu of dedications of land for park and recreational purposes. Donations are restricted to the acquisition and development of park and recreation land that serve the needs of the residents of the development for which donations were made.

FY2014/2015  
ANNUAL BUDGET  
THREE OAKS DEVELOPMENT FUND

	2011/2012	2012/2013	2013/2014	2013/2014	2014/2015
	Actual	Actual	Budget	Estimate	Budget
<b>REVENUES</b>					
Impact Fees	-	-	-	344,015	100,000
Grants	-	-	-	-	199,413
Interest Income	-	-	-	-	2,000
<b>Total Revenues</b>	-	-	-	344,015	<b>301,413</b>
<b>EXPENDITURES</b>					
Professional Services	-	-	-	-	-
<b>Total Contractual Services</b>	-	-	-	-	-
System Improvements	-	-	-	-	398,826
Operating Equipment	-	-	-	-	-
<b>Total Capital Outlay</b>	-	-	-	-	398,826
<b>Total Expenditures</b>	-	-	-	-	398,826
Revenues in Excess of Expenditures	-	-	-	344,015	(97,413)

FY2014/2015  
ANNUAL BUDGET (Cont'd)  
THREE OAKS DEVELOPMENT FUND

	2011/2012	2012/2013	2013/2014	2013/2014	2014/2015
	Actual	Actual	Budget	Estimate	Budget
OTHER SOURCES (USES)					
Transfer In	-	-	-	-	-
Bond Proceeds	-	-	-	-	-
Transfer Out	-	-	-	-	-
<b>Total Other Sources (Uses)</b>	-	-	-	-	-
Change in Fund Balance	-	-	-	344,015	(97,413)
Beginning Balance, May 1	-	-	-	-	344,015
Ending Balance, April 30	-	-	-	344,015	246,602
Nonspendable	-	-	-	-	-
<b>Restricted for Development</b>	-	-	-	344,015	<b>246,602</b>

FY2014/2015  
ACCOUNT INFORMATION  
THREE OAKS DEVELOPMENT FUND

- Budgeted in the Three Oaks Development Fund for fiscal year 2014/2015 are funds to add an additional beach area to the park for scuba activities. The City shall secure grant funds from the Illinois Department of Natural Resources' Open Space Lands Acquisition and Development program that will reimburse the City up to 50% of the costs.

City of Crystal Lake  
Annual Budget  
Fiscal Year 2014/2015



# MAIN STREET TIF FUND

FY2014/2015  
STATEMENT OF ACTIVITIES  
MAIN STREET TIF FUND

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.

FY2014/2015  
ANNUAL BUDGET  
MAIN STREET TIF FUND

	2011/2012	2012/2013	2013/2014	2013/2014	2014/2015
	Actual	Actual	Budget	Estimate	Budget
<b>REVENUES</b>					
Property Taxes (Incremental)	72,120	48,737	33,000	9,100	8,600
Grants	-	-	-	-	-
Investment Income	145	288	-	-	300
<b>Total Revenues</b>	<b>72,265</b>	<b>49,025</b>	<b>33,000</b>	9,100	<b>8,900</b>
<b>EXPENDITURES</b>					
Professional	2,113	703	-	-	-
Total Contractual Services	2,113	703	-	-	-
Public Works Improvements	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
<b>Total Expenditures</b>	<b>2,113</b>	<b>703</b>	-	-	-
Revenues in Excess of Expenditures	70,152	48,322	33,000	9,100	8,900
<b>OTHER SOURCES (USES)</b>					
Transfer In	-	-	-	-	-
Bond Proceeds	-	-	-	-	-
Transfer Out	-	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Change in Fund Balance	70,152	48,322	33,000	9,100	8,900
Beginning Balance, May 1	164,295	234,447	282,769	282,769	291,869
Ending Balance, April 30	234,447	282,769	315,769	291,869	300,769
Nonspendable	-	-	-	-	-
<b>Assigned for Capital Projects</b>	<b>234,447</b>	<b>282,769</b>	<b>315,769</b>	291,869	<b>300,769</b>

City of Crystal Lake  
Annual Budget  
Fiscal Year 2014/2015



**VIRGINIA STREET TIF  
FUND**

FY2014/2015  
STATEMENT OF ACTIVITIES  
VIRGINIA STREET TIF FUND

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.

FY2014/2015  
ANNUAL BUDGET  
VIRGINIA STREET TIF FUND

	2011/2012	2012/2013	2013/2014	2013/2014	2014/2015
	Actual	Actual	Budget	Estimate	Budget
<b>REVENUES</b>					
Property Taxes (Incremental)	153,862	84,187	50,000	45,800	43,100
Grants	1,280,000	(26,163)	-	-	-
Investment Income	899	107	-	-	-
<b>Total Revenues</b>	<b>1,434,761</b>	<b>58,131</b>	<b>50,000</b>	<b>45,800</b>	<b>43,100</b>
<b>EXPENDITURES</b>					
Professional	302,352	43,004	-	-	-
Total Contractual Services	302,352	43,004	-	-	-
Public Works Improvements	4,376,350	219,781	-	-	-
Total Capital Outlay	4,376,350	219,781	-	-	-
<b>Total Expenditures</b>	<b>4,678,702</b>	<b>262,785</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenues in Excess of Expenditures	(3,243,941)	(204,654)	50,000	45,800	43,100
<b>OTHER SOURCES (USES)</b>					
Transfer In	2,624,451	-	-	-	-
Bond Proceeds	-	-	-	-	-
Transfer Out	-	(19,522)	(50,000)	(45,800)	(43,100)
<b>Total Other Sources (Uses)</b>	<b>2,624,451</b>	<b>(19,522)</b>	<b>(50,000)</b>	<b>(45,800)</b>	<b>(43,100)</b>
Change in Fund Balance	(619,490)	(224,176)	-	-	-
Beginning Balance, May 1	843,666	224,176	-	-	-
Ending Balance, April 30	224,176	-	-	-	-
Nonspendable					
<b>Assigned for Capital Projects</b>	<b>224,176</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

City of Crystal Lake  
Annual Budget  
Fiscal Year 2014/2015



# VULCAN LAKES TIF FUND

FY2014/2015  
STATEMENT OF ACTIVITIES  
VULCAN LAKES TIF FUND

The Three Oaks Recreation Area is intended to spur a comprehensive development of this area and will include residential, retail, and recreational facilities.

FY2014/2015  
ANNUAL BUDGET  
VULCAN LAKES TIF FUND

	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2013/2014 Estimate	2014/2015 Budget
<b>REVENUES</b>					
Property Taxes (Incremental)	73,742	25,112	-	4,687	4,400
Grant Proceeds	-	21,079	-	-	-
Investment Income	1,638	170	-	-	-
<b>Total Revenues</b>	<b>75,380</b>	<b>46,361</b>	<b>-</b>	<b>4,687</b>	<b>4,400</b>
<b>EXPENDITURES</b>					
Professional	-	450	-	-	-
Total Contractual Services	-	450	-	-	-
Public Works Improvements	-	36,670	-	-	-
Operating Equipment	479,776	222,103	-	4,744	-
Total Capital Outlay	479,776	258,773	-	4,744	-
<b>Total Expenditures</b>	<b>479,776</b>	<b>259,223</b>	<b>-</b>	<b>4,744</b>	<b>-</b>
Revenues in Excess of Expenditures	(404,396)	(212,862)	-	(57)	4,400
<b>OTHER SOURCES (USES)</b>					
Transfer In	-	193,119	-	32,645	-
Bond Proceeds	-	-	-	-	-
Transfer Out	(73,742)	(25,112)	-	(4,687)	(4,400)
<b>Total Other Sources (Uses)</b>	<b>(73,742)</b>	<b>168,007</b>	<b>-</b>	<b>27,958</b>	<b>(4,400)</b>
Change in Fund Balance	(478,138)	(44,855)	-	27,901	-
Beginning Balance, May 1	(1,318,932)	(1,797,070)	(1,841,925)	(1,841,925)	(1,814,024)
Ending Balance, April 30	(1,797,070)	(1,841,925)	(1,841,925)	(1,814,024)	(1,814,024)
Nonspendable	1,814,024	1,841,925	1,841,925	1,814,024	1,814,024
<b>Assigned for Capital Projects</b>	<b>16,954</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



City of Crystal Lake  
Annual Budget  
Fiscal Year 2014/2015



# BUDGET APPROVAL



**AN ORDINANCE APPROVING THE ANNUAL BUDGET OF THE CITY  
OF CRYSTAL LAKE, ILLINOIS, FOR THE FISCAL YEAR  
BEGINNING MAY 1, 2014 AND ENDING APRIL 30, 2015**

WHEREAS, the City Council designates a Budget Officer for the City who shall compile an annual budget for the City of Crystal Lake; and

WHEREAS, the Budget Officer has proposed to the corporate authorities a budget as required by Section 8-2-9.3 of the Illinois Municipal Code; and

WHEREAS, Section 8-2-9.9 of the Illinois Municipal Code requires that the corporate authorities of the City of Crystal Lake allow for public inspection of the tentative annual budget at least ten (10) days prior to its passage; and

WHEREAS, the tentative annual budget has been available for public inspection in the Office of the City Manager from April 1, 2014; and

WHEREAS, after proper notice being given, a public hearing was conducted on April 15, 2014, to obtain public comment on the tentative annual budget for the City of Crystal Lake for the fiscal year beginning May 1, 2014 and ending April 30, 2015.

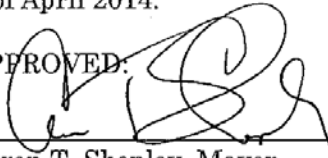
NOW, THEREFORE, BE IT ORDAINED by the Mayor and City Council of the City of Crystal Lake, McHenry County and State of Illinois, as follows:

Section 1: The fiscal year budget of the City of Crystal Lake, McHenry County, Illinois, for the fiscal year beginning May 1, 2014 and ending April 30, 2015, in the form attached hereto is hereby approved and adopted.

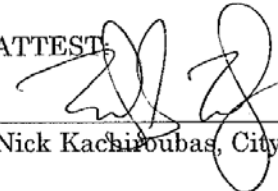
Section 2: That a certified copy of this Ordinance and a copy of the budget hereby approved shall be filed with the McHenry County Clerk in accordance with the provisions of the statutes of the State of Illinois.

DATED at Crystal Lake, Illinois, this 15th day of April 2014.

APPROVED:

  
\_\_\_\_\_  
Aaron T. Shepley, Mayor

ATTEST

  
\_\_\_\_\_  
Nick Kachipoubas, City Clerk

PASSED: April 15, 2014

APPROVED: April 15, 2014

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

City of Crystal Lake  
Annual Budget  
Fiscal Year 2014/2015



# 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.

**AD VALOREM PROPERTY TAXES:** In proportion to value. A basis for levy of taxes on property.

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

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

**APS:** Automated Citation Program

**ARRA:** American Recovery and Reinvestment Act of 2009

**ASE:** Automotive Service Excellence

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

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

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

**ASSIGNED FUND BALANCE:** The portion of a Governmental Fund's net assets to denote an intended use of resources.

**AVL:** Automatic Vehicle Locater

**BALANCED BUDGET:** A plan (Budget) setting forth expenditures and other uses for a given period being equal to or less than proposed revenues and other sources available.

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

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

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

**BUDGET MESSAGE:** A general discussion of the proposed budget presented in writing as part of or supplement to the budget document. The budget message explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the chief executive and designated budget officer.

**CAD:** Computer Aided Dispatch

**CALEA:** The Commission on Accreditation for Law Enforcement Agencies

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

**CAPITAL EXPENDITURES:** A capital expenditure is a purchase of any item over a specified amount depending on the type of asset (i.e., small tools, vehicles and infrastructure) with a useful life of 3 years or more. Items purchased meeting the criteria are tracked in the asset management system.

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

**CASH BASIS:** The basis of accounting under which revenues are recorded when received in cash and expenditures (or expenses) are recorded when cash is disbursed.

**CFA:** Computerized Fleet Analysis

**CMAQ:** Congestion Mitigation and Air Quality

**COMMITTED FUND BALANCE:** The portion of a Governmental Fund's net assets with self-imposed constraints or limitations that have been placed by formal action at the highest level of decision making.

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

**CSO:** Community Service Officer

**CVERT:** Citizen Volunteers Employing Radar Team

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

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

**EAV:** Equalized Assessed Valuation

**EMS:** Emergency Medical Services

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

**EPA:** Environmental Protection Agency

**ERP:** Emergency Repair Program

**ETSB:** Emergency Telephone System Board

**EVOC:** Emergency Vehicle Operators Course

**EVT:** Emergency Vehicle Technician

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

**FCC:** Federal Communications Commission

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

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

**FRA:** Federal Rail Administration

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

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

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

**GENERAL FUND:** The fund used to account for all financial resources, except those required to be accounted for in another fund.

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

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

**GENERALLY ACCEPTED ACCOUNTING PRINCIPALS (GAAP):** Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompasses the conventions, rules and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general

application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to State and local governments is the GASB.

**GIS:** Geographic Information System

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

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

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

**HPC:** Historical Preservation Commission

**HVAC:** Heating, Ventilating and Air Conditioning

**ICAC:** Internet Crimes Against Children

**ICMA:** International City/Council Management Association.

**ICSC:** International Council of Shopping Centers

**IDOT:** Illinois Department of Transportation

**IMRF:** Illinois Municipal Retirement Fund

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

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

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

**IPBC:** Intergovernmental Personnel Benefit Cooperative. The IPBC is an entity created under Illinois State laws which allows municipal groups to band together for the purposes of health insurance. The IPBC was created in 1979 and currently includes 59 municipalities or municipal entities as members.

**JSA:** Job Safety Analysis

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

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



**LEGISLATIVE:** Having the power to create laws.

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

**LEXIPOOL:** A system of risk management tools consisting of web based public safety policy manuals and training bulletins.

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

**MCDOT:** McHenry County Department of Transportation

**MCR:** Mobile Capture Accident Reporting

**METRA:** Northeast Illinois commuter rail system serving Chicago and area suburbs.

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

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

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

**NONSPENDABLE FUND BALANCE:** The portion of a Governmental Fund's net assets that are not available to be spent, either short-term or long-term, in either form or through legal restrictions.

**NCS:** National Citizen Survey

**NPDES:** National Pollutant Elimination System

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

**OC SPRAY:** Oleoresin Capsicum or "pepper" spray

**OPEB:** Other Post Employment Benefits

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

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

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

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

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

**PACE:** Suburban bus service of the regional transportation authority.

**PERFORMANCE INDICATORS:** A quantitative or qualitative measurement of activity.

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

**POLICY:** A set of guidelines used for making decisions.

**PLC:** Programmable logic controller

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

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

**PZC:** Planning and Zoning Commission

**REGIONAL TRANSPORTATION AUTHORITY:** Lead public transportation agency for Chicago area suburbs.

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

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

**RESTRICTED FUND BALANCE:** The portion of a Governmental Fund's net assets that are subject to external enforceable legal restrictions.

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

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

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

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

**SCADA:** Supervisory Control and Data Acquisition

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

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

**STP:** Surface Transportation Program

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

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

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

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

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

**TIF:** Tax Increment Financing District.

**TRU:** Targeted Response Unit.

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

**UDO:** Unified Development Ordinance

**UNASSIGNED FUND BALANCE:** Available expendable financial resources in a Governmental Fund that are not the object of a tentative management plan, i.e. designations (Only in the General Fund, unless negative).

**UPRR:** Union Pacific Railroad

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

**WAS:** Waste Activated Sludge

**WORKLOADS:** A measure of the services provided

**WTP:** Water Treatment Plant

**WWTP:** Wastewater Treatment Plant

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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.

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# APPENDICES

## SIGNIFICANT NON-RECURRING PROJECTS

**South Main Street (South of Virginia Road to Liberty Avenue)** – The South Main Street improvement will widen the roadway to two lanes in each direction, which will improve capacity and reduce congestion. The project eliminates a bottleneck between the four-lane sections of Main Street at U.S. Route 14 and at Pyott Road, which was widened with McHenry County’s Rakow Road project. The City received \$1.5 million in federal STP funding for construction. McHenry County has also agreed to contribute their proportionate share to the project for work on the intersection approaches under their jurisdiction, which is estimated to be \$2.1 million. Fiscal year 2014-2015 budget: \$700,701. Total project budget: \$6,951,930.

**Main Street @ Crystal Lake Avenue Intersection Improvement** – The Main Street and Crystal Lake Avenue improvement will complete modifications to the intersection. The north leg of the intersection was improved in 2008. Dedicated turn lanes in all directions and additional streetscaping elements consistent with recently completed Downtown TIF improvements will be completed. The project will improve traffic flow while enhancing vehicular and pedestrian safety at the intersection which lies at the end of the McHenry County Conservation District’s Prairie Trail bike path along Main Street. The City has obtained \$1.5 million in federal STP funding for construction. Fiscal year 2014-2015 budget \$268,547. Total project budget: \$2,361,700.

**Country Club Area** – The Country Club area project will consist of replacing water mains, relining sections of sanitary sewer and resurfacing roads. The Country Club area has a high prevalence of water main breaks as well as undersized 4-inch water mains. The Country Club area improvement is needed to reduce the likelihood of breaks and service interruptions, and improve water quality in the area. Roads in the County Club area are also in need of resurfacing. Fiscal year 2014-2015 budget: \$1,295,000. Total project budget: \$4,438,194.

**IL Route 176 at Main Street** – The IL Route 176 at Main Street project will consist of reconstructing/resurfacing North Main Street, improve the traffic channelization at the IL Route 176 and North Main Street intersection, improve water main and storm sewer and provide a safer crossing for the existing bike route. The City has received \$1.5 million in federal STP funding for construction. Fiscal year 2014-2015 budget: \$173,540. Total project budget: \$1,213,400.

**Water Treatment Plant #5 Expansion** – This project includes the design and construction of an addition to the existing facility for purposes of pumping and treating water from a new well. The new well #18 will allow the City to increase its capacity to meet demands during high flow events. Fiscal year 2014-2015 budget: \$200,000. Total project budget: \$2,700,000.

**Digester (Wastewater Treatment Plant #2)** – The Digester project will consist of the design and construction of one (1) additional Digester at Wastewater Treatment Plant #2 in order to improve bio-solids operations through increasing plant capacity while reducing risk of EPA violations due to foam overflow. Fiscal year 2014-2015 budget: \$2,500,000. Total project budget: \$9,100,000.

# HISTORY OF CRYSTAL LAKE

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

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

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

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

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

Since World War II, the population and boundaries of the City of Crystal Lake have changed dramatically. Throughout the Chicago area, people have relocated farther from Chicago to places like Crystal Lake in search of more open space, less traffic, cheaper land and safer neighborhoods.

# COMMUNITY PROFILE



The City of Crystal Lake, located 50 miles northwest of Chicago, currently occupies a land area of 20.234 square miles and serves a certified population of 40,743 with a median family income \$85,310.

The region has a varied manufacturing and industrial base that adds to a relatively stable unemployment rate. Major employers in the community are: AptarGroup, Knaack Manufacturing, Covidien, Curran Contracting, and Althoff Industries. Other major employers include: Walmart, Jewel Foodstores, the *Northwest Herald* newspaper, Crystal Lake School District 47, McHenry County College, Crystal Lake School District 177, Crystal Lake Park District and the City of Crystal Lake.

The City of Crystal Lake has operated under the Council-Manager form of government since 1957. Policy-making and legislative authority are vested in a governing council consisting of the Mayor and six other members. The City Council is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and hiring of the City Manager. The City Manager is responsible for carrying out the policies and ordinances of the City Council, for overseeing the day-to-day operations of the government, and for appointing the heads of the various departments, including the City Attorney. The City Council is elected at-large on a non-partisan basis. Council members serve four-year staggered terms.

The City of Crystal Lake provides a full range of services, including police and fire protection; construction and maintenance of highways, streets, and infrastructure; maintenance of the public storm drainage system; water, sanitary sewer service and wastewater treatment; and growth management, planning and development control through the activities of the Community Development Department. In addition to these general governmental activities, the City has certain information relative to the public library (a discretely presented component unit) and police and fire pension systems (blended component units). As such, the activities of the Library and police and fire pension systems have been included in the City of Crystal Lake's financial reporting entity. However, as separate governmental entities, the Crystal Lake Elementary and High School Districts, the Crystal Lake Park District, and the Crystal Lake Civic Center Authority

have not met the established criteria for inclusion in the reporting entity and, accordingly, are excluded from this report.

Development management represents a significant challenge and priority for the City. Utilization of impact fees and sophisticated policies requiring development to fund its own infrastructure cost illustrates the fact that the City has maintained growth management initiatives. The City's impact fees and growth-funded infrastructure requirements have ensured that the City's taxpayers are not burdened by development.

The non-residential sector of economic activity has continued to be built out, but not at the same pace as prior years, with over one million square feet of re-tenanted occurring over the past two years. The City's property valuation growth has remained constant over the past year through the addition of new non-residential development. This is evidence of the City's continued strong economic activity level and further underscores the City's strong non-residential tax base.

Despite substantial competition that has occurred from commercial growth in many of the areas surrounding Crystal Lake and the difficult retail environment for certain players in the very competitive Chicago arena, the retail sector has remained stable over the past year. The City has continued to maintain strength as a retail base for serving the regular commercial needs for the immediate City population, and has continued as a regional point for commercial activities. In 2011, over 572,000 square feet of vacant space was leased by new businesses, of which 39% was along Route 14. In 2012, over 338,000 square feet of vacant space was leased by new businesses throughout the City. In 2013, nearly 455,000 square feet of business occupancies occurred which included nearly 234,000 square feet by new businesses. Over 194,000 square feet was occupied by existing Crystal Lake businesses that expanded or relocated within the City of Crystal Lake borders. 2013 can be called "the year of the small business" as 78 new small businesses opened in Crystal Lake.

Route 14 serves as a retail corridor for the City of Crystal Lake, highlighted by Crystal Point Shopping Center, Crystal Court Shopping Center and The Commons Shopping Center. The Bohl Farm Marketplace, consisting of nearly 400,000 sq. ft. of retail space, anchors Kohl's department store, a Target store and Buy BuyBaby, and includes other national tenants such as Barnes and Noble, Five Below and a Chili's restaurant.

The Archway East Center development includes a Portillo's restaurant, a new Texas Roadhouse restaurant, Chick fil-A, Sports Authority, Mario Triccoci, Menards and three additional small independent retailers. Chipotle Mexican Grill, Noodles & Company, Culver's, Jameson's Charhouse, Fast Eddie's Car Wash, the Village Squire Restaurant, and the Regal Theaters are all located near this center.

The downtown sector of the City, which has continued to show substantial strength, exhibits a very low vacancy rate of less than 5% and continues to be a viable commercial destination. A Starbuck's and two independent ice cream shops are located in the Downtown area, as well as a number of unique fine dining establishments including Benedict's La Strata, Georgio's Pizzeria, Duke's Alehouse, Tacqueria Las Cumbres, Williams Street Public House, Finn McCool's and Da Baffone Cucina Italiana. Downtown Crystal Lake will also offer Crystal Lake's first microbrewery, Crystal Lake Beer Company, that is opening in the summer of 2014. The downtown district is home to the Raue Center for the Arts, which is an 800-seat theatre that is one of the finest examples of restored art

and decor in the nation. The Raue Center provides a unique draw for the downtown area as the largest performing arts theater in McHenry County.

Along Route 14, streetscape improvements have fostered private redevelopment interest with a major pharmacy proposed to anchor one of the key intersections.

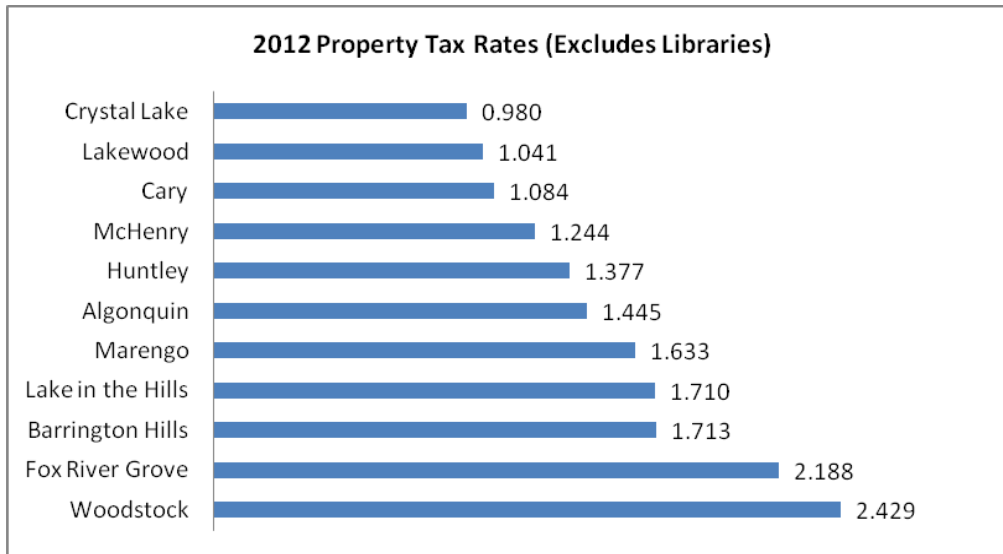
Anderson Motors, a major auto retailer of BMW, Volkswagen, and Mazda vehicles, located on North Route 31, has expanded their service facilities and indoor display areas. As part of a major expansion for this dealership, they are relocating and building a new Volkswagen dealership in the Route 14 corridor and maintaining the remaining two flags at the Route 31 facility. In addition, Pauly Toyota has relocated their auto dealership to the Lutter Center at the intersection of Route 31 and Rakow Road, near a Super Wal-Mart. Brilliance Honda completed a major expansion and relocated also within Crystal Lake. Brilliance Honda consolidated their car inventory locations and rebuilt an automobile dealership located at the northeast corner of Routes 176 and 14.

Crystal Lake continues to be an attractive place to live and conduct business. In 2011 through early 2014, new businesses who have either occupied space or leased space and are under construction, or relocated to larger buildings include: HH Gregg, Five Below, Ross Dress for Less, Superior Health Club, The Fresh Market, Jersey Mikes, Courtesy Motors, Five Guys Burgers, O'Reilly Auto Parts, Harbor Freight Tools, Alternative Garden Supply, Savers, Weight Watchers, Mattress Bargains, Meineke Car Care Center, Randall Road Animal Hospital, Exemplar Financial, Olive Tap, KK Buffet, Gumpas Psychiatry, Advance Auto Parts, Kyoto Restaurant, Electron Marketing, Scali & Assoc. Accounting, The Movement, Suran Built Inc., Action Kung Fu, Supreme Shine Detailing, Comnet Group Staffing, Samsone & Associates, Mr. Cakes, Subway at Healthbridge, Mobil Oil at Routes 31 and 176, The Fit Stop, Sandra's Hair Salon, Colonial Ice Cream & Café, Vanity Cosmetics, The Perfect Pear, Route 14 Dentistry, Crystal Lake Bank & Trust, Chene Chiropractic, Sunshine Travel, Freshly Baked Communication, Mattress Clinic, Straight Shooters Gallery, Panaderia El Molino Azul, N' Focus Photography, Elite Kids, S&M Thurow Salon, Salon 134, Providence Packaging, AL-RO Injection Molding, Phoenix Electronics, RW Technologies, Aptar Group, Phoenix Custom Woodworks, Five Star Pallet, Crystal Lake Ribhouse, Texas Roadhouse, Greeks Pizzeria, Crystal Lake Beer Company, Marvin's Toy Store, Riverside Chocolate Factory, Kitchen Outfitters, Reprographics and National Gift Card.

The City of Crystal Lake is fortunate to have two Metra train stations within our corporate limits. The second station, a 2,000-square-foot Pingree Road Metra Station, was completed in the winter of 2005 at a cost of \$2.1 million. Metra funded the construction of the Pingree Road Station as well as recent renovations to the Downtown Train Station, which were completed the summer of 2006. In response to increasing demand for parking, Metra recently completed its expansion of the commuter parking area at the Pingree Station.

Once again, the City has continued to have a very low property tax rate for municipal services compared to other municipalities in southeastern McHenry County. The following graph depicts the 2012 tax rates (excluding Library operations) for surrounding communities.





The continued development of the City's non-residential tax base and the stable retail sector of the community have facilitated this position. The City's retail base helps defray the cost of most General Fund supported services, such as police protection, street maintenance, brush and leaf pickup, and other services.

## Principal Employers (September 19, 2013)

Employer	Product or service	Employees
Crystal Lake School District 47	Elementary/middle school education	1100
McHenry County College	Higher education	856
Crystal Lake School District 155	High school education	798
AptarGroup	Product dispensing systems	545
Crystal Lake Park District	Parks and recreation	480
Knaack Manufacturing	Jobsite storage	381
Covidien	Medical products	350
Walmart	Department store	350
City of Crystal Lake	Municipal government	285
Jewel Foodstores	Grocer	220
Northwest Herald	Newspaper	217
Curran Contracting	Paving, excavating	210
Health Bridge Fitness Center	Health club	204
Home State Bank	Financial institution	156
Centegra Health System	Health care	148
The Fountains of Crystal Lake	Independent Living, Memory Care	145
General Kinematics Corp	Vibratory and rotary equipment	135
Technipaq	Sterilizable healthcare packaging	120
Althoff Industries	Mechanical/electrical controls	110
Home Depot	Home improvement supply	110
Prudential First Realty	Real estate services	107
Sage YMCA of Metro Chicago	Fitness and health facility	100

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

# Demographic Statistics

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Fiscal Year Ended April 30,	Population	Median Age	Total Housing Units	School Enrollment	Unemployment Rate
1990	21,823	-	-	-	-
2000	38,000	-	-	-	-
2001	38,050 (estimate)	-	-	12,706	3.60
2002	38,100 (estimate)	-	-	12,853	5.10
2003	38,150 (estimate)	-	-	13,471	6.50
2004	38,161 (estimate)	-	-	13,053	4.60
2005	39,788	-	-	15,458	5.30
2006	39,900 (estimate)	-	-	16,175	4.60
2007	40,050 (estimate)	-	-	16,011	4.10
2008	40,250 (estimate)	-	-	16,215	4.90
2009	40,500 (estimate)	-	-	16,008	9.60
2010	40,743	34.1	15,176	15,471	9.50
2011	40,743	35.1	15,176	15,829	8.30
2012	42,349 (estimate)	36.1	15,176	15,800	7.50
2013	40,766 <sup>(1)</sup>	36.1	15,209	14,576 <sup>(2)</sup>	7.10 <sup>(3)</sup>

<sup>(1)</sup>State of Illinois Census estimate

<sup>(2)</sup>Combines total enrollment for Districts 155 and 47

<sup>(3)</sup>Illinois Department of Employment Security

## Miscellaneous Statistics

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Date of Incorporation	September 23, 1914	Culture and Recreation	
Form of Government	Mayor - Council	Parks acreage	1,393
Area (square miles)	22.9	Parks	45
Number of Employees	269	Tennis courts	30
		Community centers	8
Facilities and Services:		Number of Libraries	1
Miles of Streets	160	Water System:	
Number of Street Lights	1,996	Water mains (miles)	230
Number of Traffic Signals	31	Fire hydrants	3,095
Police Services		Maximum daily capacity (millions of gallons)	8.54
Number of Stations	1	Average daily consumption (millions of gallons)	4.40
Number of Police Personnel	79.75	Sewer System:	
Number of Patrol Units	23	Sanitary sewers (miles)	166
Law Violations		Storm sewers (miles)	60
Physical arrests	918	Maximum daily treatment (millions of gallons)	16.5
Traffic violations	11,381	Average daily sewage treatment (millions of gallons)	5
Parking violations	4,569		
Fire/Emergency Medical Services			
Number of Stations	3		
Number of Fire Personnel	67.75		
Number of Calls Answered	5,452		
Number of Fire Inspections	1,060		
Number of Life Safety Inspections	721		

# THE BUDGET PROCESS

The City of Crystal Lake has adopted the statutory procedure of utilizing a budget officer which procedure requires that an annual budget be adopted by the corporate authorities before the beginning of the fiscal year to which it pertains.

## **Strategic Action Plan**

Recognizing the many challenges facing the community, City Council members and Department Heads actively engage in strategic planning processes. A Strategic Plan is developed for a five-year period and identifies the most important commitments that will achieve the community's vision where all share in the responsibility of participating in civic life and advance the City's mission 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. Key elements of the City's planning framework include:

- Establishing a process for review of an improvement in services managed by the City of Crystal Lake.
- Establishing the foundation for budgeting appropriate resources for specific outcomes.

## **Revenue Projections**

Revenue projections for the new fiscal year begin early in the current fiscal year. Projections are made by the departments responsible for the revenues with help from the Finance staff. Projections are based upon consultations with state and local agencies, trend analysis, anticipated changes in the local and regional economy, and discussions with directly associated staff members. Although revenue projections are prepared early in the budget process, the budget revenue analysis continues with departmental budget development and extends until the budget is adopted based upon any new information.

## **Expenditures**

The City of Crystal Lake uses a program-oriented budgeting process. Each budgeting unit is given a target or "baseline" funding level based upon the previous year's funding level. With a few exceptions, no fixed assets or wages and benefits are included in baseline funding. Any funding request that represents new expenditures and programs, or that is in excess of baseline funding, must be submitted as a separate request. Requests for capital purchases (fixed assets) must also be submitted separately.

## **Proposed Budget Analysis/Compilation**

The Finance Department reviews and compiles a preliminary draft of departmental budgets to present to the Budget Team, which is comprised of the Budget Officer (City Manager), Department Heads and Assistant Finance Director. During Budget Team meetings, each Department Head answers questions concerning their budget.

Given revenue projections and baseline funding requirements, budget changes in funding are made according to necessity and priority. A total recommended funding level is determined and is weighed against available resources.

## **Proposed Budget Development**

The Budget Officer prepares and submits to the Crystal Lake City Council, the Proposed Annual Budget covering the next fiscal year. The Proposed Budget assumes for each fund that operating revenues and resources are equal to, or exceed expenditures. The Budget Officer's message summarizes funding requirements, major changes in programs and

alternatives for funding.

### **City Council Budget Workshop**

A budget workshop is held with the City Council to review and discuss the proposed budget. The workshop is open to the public. Discussions and budget revisions may occur up until the budget is adopted. The corporate authorities make the tentative annual budget conveniently available for public inspection at least ten days prior to the passage of the annual budget.

### **Public Hearing/Budget Adoption**

Not less than one week after publication of the tentative annual budget, and prior to final action on the budget, the corporate authorities hold a public hearing on the tentative annual budget, after which hearing the tentative budget may be further revised and passed without any further inspection, notice, or hearing. At the public hearing, citizens may make formal comments concerning the proposed budget. The budget is approved by a vote of two-thirds of the members of the corporate authorities holding office.

### **Budget Amendments**

The City Council may delegate authority to delete, add to or change the adopted budget, subject to such limitation or requirement for prior approval by the Budget Officer or City Manager as the Council, upon a majority vote of the members then holding office, may establish. No revision of the budget shall be made increasing the budget in the event funds are not available to effectuate the purpose of the revision.

The City Manager may transfer funds between units in the same fund. With the prior approval of the City Manager, Heads of Departments may transfer funds between line items within the same budgeting unit. Changes at the fund level require the approval of two-thirds of the City Council.

### **Basis of Budgeting**

The City's annual budget for all funds is prepared using the inflows and outflows of current financial resources (modified basis of accounting). Current financial resources are cash or items such as receivables that will be converted into cash during the current fiscal period or that will be available soon enough after the end of the period to pay current-period liabilities.

The City's Comprehensive Annual Financial Report contains two categories of basic financial statements, government-wide and fund financial statements. Government-wide financial statements are intended to provide an aggregated overview of the City's net assets and changes in net assets. The government-wide financial statements report on the City as a whole and assist in assessing operational accountability, whether the City has used its resources efficiently and effectively in meeting operating objectives. Operational accountability is best achieved by using essentially the same basis of accounting and measurement focus used by business organizations, the accrual basis and flow of economic resources measurement focus.

Fund financial statements, the other category of basic financial statements, assist in assessing whether the City has raised and spent financial resources in accordance with budget plans and compliance with pertinent laws and regulations. Fund financial statements focus on the short-term flow of current financial resources or fiscal accountability, rather than on the flow of economic resources.

CITY OF CRYSTAL LAKE  
FISCAL YEAR 2014-15 BUDGET CYCLE

Friday, June 14, 2013	Departments to synchronize FY2013-2014 Project Detail in <i>PlanIt!</i> with the approved FY2013-2014 budget
Friday, July 12, 2013	Departments to complete FY2014-2015 through FY2018-2019 Project Detail in <i>PlanIt!</i>
Wednesday, July 31, 2013	Distribute FY2014-2015 Budget instructions to Departments
Friday, August 16, 2013	FY2014-2015 Position Requisition Forms due from Departments
Friday, September 13, 2013	FY2014-2015 Objectives and Performance Measures due from Departments
Wednesday, September 25, 2013	Distribute FY2013-2014 Mid-Year Review instructions to Departments
Friday, October 4, 2013	FY2014-2015 Budget Request due from Fire Rescue
Tuesday, October 15, 2013	Fire Rescue to review FY2014-2015 Budget Request with the City Manager and Director of Finance
Friday, October 18, 2013	FY2013-2014 Year-End Estimates due from Departments
Friday, November 8, 2013	Distribute Mid-Year Financial Review and 2013 Tax Levy Discussion Memorandum to City Council
Friday, November 15, 2013	FY2014-2015 Budget Request due from Departments FY2014-2015 Account Information due from Departments
Tuesday, November 19, 2013	City Council consideration of a resolution determining the 2013 Tax Levy (the tax levy determination shall not be made less than 20 days prior to the adoption of the tax levy)
Saturday, December 7, 2013	Publish Notice of Truth in Taxation (notice to be published 7-14 days prior to public hearing)
Friday, December 13, 2013	FY2013-2014 Accomplishments due from Departments FY2014-2015 Organization Charts due from Departments
Tuesday, December 17, 2013	Public Hearing and Adoption of the 2013 Tax Levy
Wednesday, December 18, 2013 – Friday, January 10, 2014	Departments to review FY2014-2015 Budget Requests with the City Manager and Director of Finance

CITY OF CRYSTAL LAKE  
FISCAL YEAR 2014-15 BUDGET CYCLE (CONT'D)

Thursday, December 19, 2013	File 2013 Tax Levy with McHenry County Clerk
Friday, February 7, 2014	Final FY2014-2015 Budget Revisions due from Departments (Accomplishments, Objectives, Performance Measures and Account Information)
Wednesday, March 12, 2014	Distribute Proposed FY2014-2015 Budget to City Council
Tuesday, April 1, 2014	Council consideration of a resolution to display publicly, the Proposed FY2014-2015 Budget and to set the Public Hearing date for the Proposed FY2014-2015 Budget (the tentative budget shall be available for public inspection at least 10 days prior to the passage of the annual budget)
Saturday, April 5, 2014	Conduct Budget Workshop  Publish Notice of Public Hearing for the FY2014-2015 Budget (notice to be published at least one week prior to the time of hearing)
Tuesday, April 15, 2014	Public Hearing and Adoption of the FY2014-2015 City Budget and Salary Ordinance
Friday, April 25, 2014	File Adopted FY2014-2015 Budget with the McHenry County Clerk