

2015-2016

City of Crystal Lake Adopted Annual Budget



City of Crystal Lake, Illinois
For the Fiscal Year beginning May 1, 2015
www.crystallake.org

The City of Crystal Lake Police and Fire Rescue Departments have been proudly serving the community for over 100 years.



CITY OF CRYSTAL LAKE, ILLINOIS

2015/2016 BUDGET

CITY OFFICIALS

MAYOR

Aaron T. Shepley

COUNCILMEMBERS

Ellen Brady
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
Paul DeRaedt
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

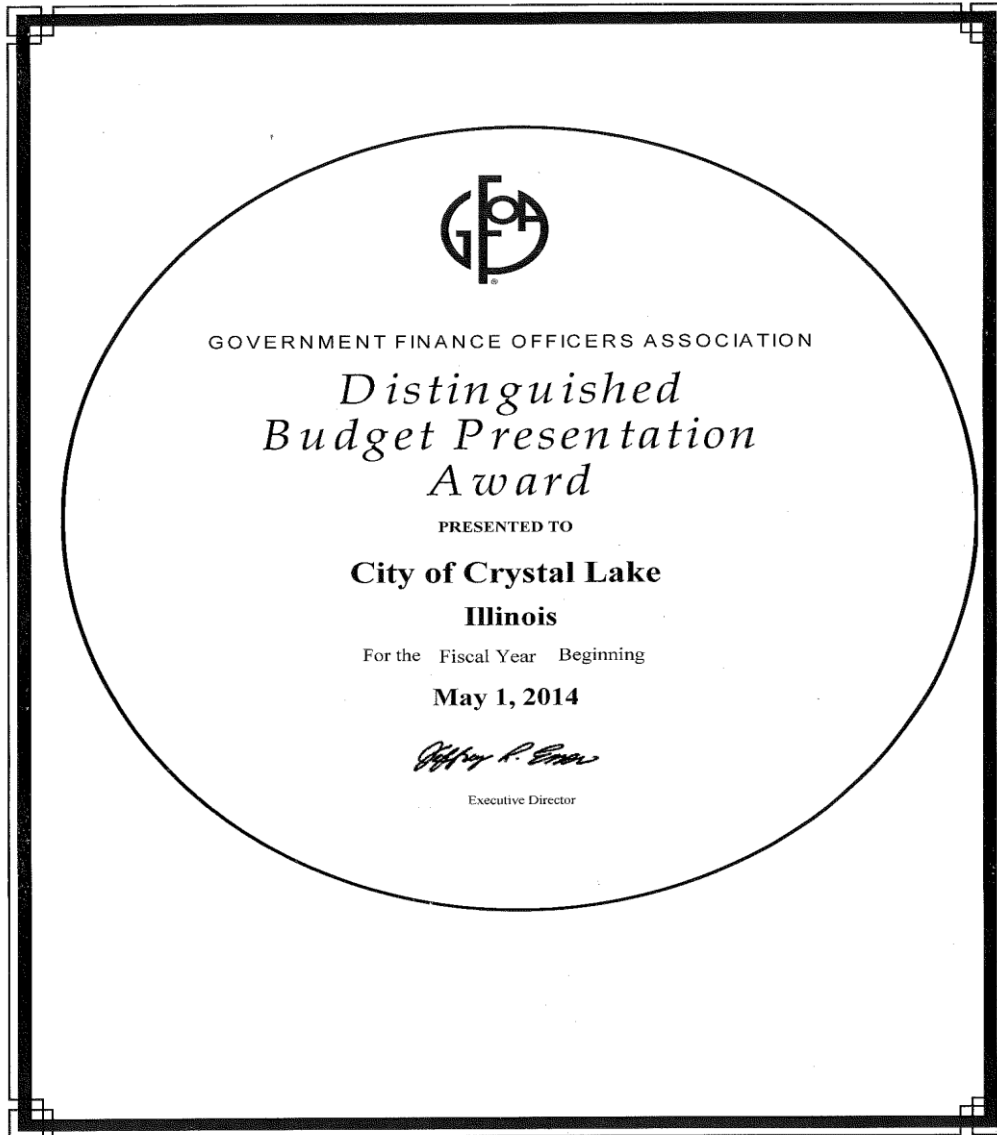
Fiscal Year 2015-2016

Table of Contents

Transmittal Letter	7
Summary of All Funds	30
General Fund	
Summary of Revenues	48
Summary of Expenditures	50
Summary of Expenditures – Major Object	52
Executive Department	53
Legal and Judiciary Department	57
Administration Department	59
Administrative Adjudication Division	69
Police Department	72
Fire and Police Commission	84
Community Development	87
Streets Division	101
Health Department	107
Storm Sewer Maintenance Division	109
Fleet & Facility Services Division	115
Information Technology Department	121
Shared Services Division	127
Special Projects Division	129
Police Pension and Firefighters' Pension Obligation	132
Debt Service	134

Home Rule Sales Tax Fund	136
Water and Sewer Fund	
Fund Summary	140
Summary of Expenditures – Major Object	142
Public Works Administration Division	143
Water Operations Division	149
Wastewater Treatment Division	157
Sewers and Lifts Division	164
Water and Sewer Debt Service Fund	170
Water and Sewer Capital & Equipment Replacement Fund	173
Water & Sewer SSA Participation Fees Fund	176
Fire Rescue Fund	178
Library Funds	189
Other Funds	
Motor Fuel Tax Fund	207
Road/Vehicle License Fund	212
Three Oaks Recreation Area Operating Fund	217
Three Oaks Capital & Equipment Replacement Fund	225
Crossing Guard Fund	228
IMRF/FICA Fund	230
Insurance Fund	232
Restricted Police Fund	235
Foreign Fire Insurance Tax Fund	239
Capital & Equipment Replacement Fund	241
Police Pension Fund	245
Firefighters' Pension Fund	247
Debt Service Funds	
Three Oaks Debt Service Fund	249
SEECOM Debt Service Fund	251
SSA 43/Crystal Heights Debt Service Fund	253
Capital Construction Funds	
Three Oaks Development Fund	256
Main Street TIF Fund	259
Virginia Street TIF Fund	261
Vulcan Lakes TIF Fund	263

Account Descriptions	266
Glossary of Terms	273
Appendices	
The Budget Process	282
FY2015/2016 Budget Calendar	285
Financial Policies	287
History of Crystal Lake	295
Community Profile	297



The Government Finance Officers' Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Crystal Lake, Illinois for the Annual Budget beginning May 1, 2014. In order to receive this award, a governmental unit must publish a document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device. The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements and we are submitting it to the GFOA to determine eligibility for another award.



March 19, 2015

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 2015/2016, 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 Annual Budget for Fiscal Year (FY) 2015/2016. 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 Great Recession has been, 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 budget and financial policies.

SPENDING CONTROL

Fiscal year 2015/2016 revenue projections are ahead of last year's budget. Contributing to the increase in revenue is a one-time reimbursement anticipated to be received from McHenry County for the widening of South Main Street. Ambulance fees and Water and Sewer user charges are also projected to rise as part of multi-year rate structures. Limited economic recovery has translated to some gains in sales, income, use, auto rental and replacement taxes. Receipts from telecommunications tax continue to decline as consumers rely more on wireless technology for communications than on landlines. New home construction activities remain sluggish. Receipts of Plan Review, Building Permit and Impact Fee revenue are expected to fall below the prior year's budget.

To balance the fiscal year 2015/2016 budget, the City of Crystal Lake will continue to follow spending control measures that include taking advantage of cooperative purchasing opportunities through joint purchasing agreements, seeking competitive bids and avoid 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 eighteen and one-quarter 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, eight full-time positions in the Community Development Department, six full-time positions in the Public Works Department, and one full-time position in the Information Technology Department.

One full-time position in the Information Technology Department was converted to part-time (0.50 full-time equivalent) in addition to the conversion of one full-time position in the Community Development Department to part-time position (0.75 full-time equivalent). One part-time Intern position (0.50 full-time equivalent) was added to the Special Projects Division.

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 76 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 fiscal year 2015/2016 budget reflects an overall 0.40% increase in group health insurance premiums.

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. As an example, on February 8, 2015, Governor Rauner delivered his first budget address. The most important item for the City of Crystal Lake is his proposal to cut by 50% the Local Government Distributive Fund (LGDF). The LGDF is the mechanism that is used to collect the municipal share of state income tax revenue. Under the Governor's proposal, the City of Crystal Lake would lose approximately \$2,016,779 per year. The City's share of State income tax revenue accounts for the second largest source of revenue for the General Fund with Sales Tax being the largest.

If approved by the Illinois General Assembly, it appears that the proposed cuts would take effect as part of the 2016 State Budget which runs from July 1, 2015 – June 30, 2016. Because it is unknown how the Illinois General Assembly will proceed with this proposal, City staff is presenting the attached budget as if the City will receive its normal distribution of income tax. The 2015-2015 City Budget can be reevaluated at a future date if the General Assembly does in fact approval the diverting of local government funds. City staff is currently evaluating this impact and will be prepared to discuss options with the City Council if necessary.

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

Economic downturns do not have a corresponding reduction in demand for City services. This has been especially true throughout the long period from the onset of the

Great Recession. 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 during the 2013-2014 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

Illinois' unemployment rate dropped to 6.1 percent in January, 2015. It was the 10th monthly decrease in the past 11 months. In January 2014 Illinois' unemployment rate was 8.2 percent. According to Moody's Analytics, Illinois' economy has improved over the last year. Longer term, Illinois has a lot of what businesses need to thrive — talent, access to customers and capital, transportation — but fiscal reforms are needed before it can fully capitalize on these strengths.

Attractive Place to Live and Work

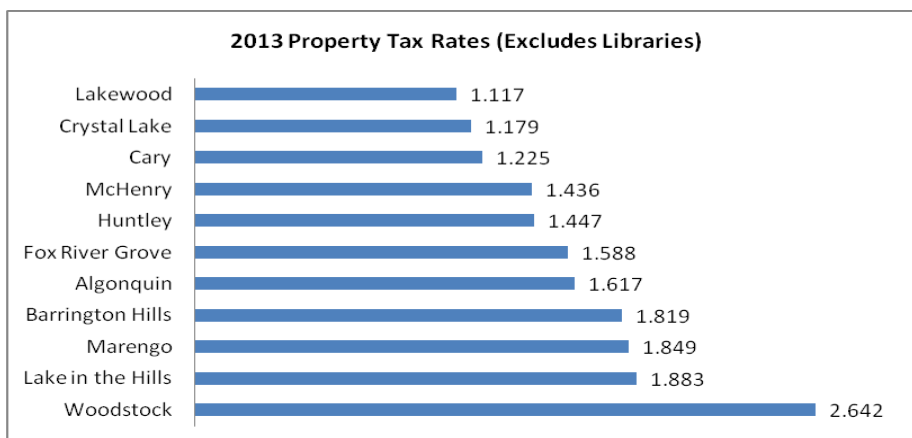
Crystal Lake continues to be an attractive place to live and conduct business. In 2011 through 2014, new businesses who have either occupied space or leased space and are under construction, or relocated to larger buildings include: HH Gregg, Five Below, Ross Dress for Less, Superior Health Club, The 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, 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, Crystal Lake Beer Company, Marvin's Toy Store, Melissa's Chocolate Factory, Kitchen Outfitters,

Reprographics and National Gift Card, Mathnasium, Pepper Annex, Bio-energy Technology, Inc., and Terra Cotta Industries.

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 2015/2016 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 16, 2014, 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 2014 tax levy, the amount of money to be raised is \$16,244,113, an increase of 1.43% over the aggregate extension for 2013. Additional dollars raised from the 2014 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, as well as Library operations.

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 \$200,000 has experienced the same decline in EAV since 2013 as the City overall, then the impact of the City's 2014 property tax levy is estimated to add \$9.84 to the annual tax bill or \$0.82 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.

Fund 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 2015/2016 fiscal year, the City will have an unassigned fund balance of 34.52% before reserving funds to use in the subsequent fiscal year. Funds that have been restricted or assigned are amounts that are held in reserve by the City's liability insurance carrier (IRMA) and group health insurance administrator (IPBC), as well as amounts anticipated to be recovered from the Illinois Metropolitan Investment Fund (IMET). Additional amounts are being held for pending tax objections. The 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 2014/2015 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-fifth 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, 2013 and 2014.

FUND SUMMARY

The City of Crystal Lake maintains fifty-three individual funds. Eighteen funds, consisting of resources received and held by the City as an agent for others, are not subject to appropriation but are reported in the City's 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 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 and the Library FICA Fund)
- Other Funds (Motor Fuel Tax, Road/Vehicle License, Three Oaks Recreation Area Operating Fund, Three Oaks Capital & Equipment Replacement Fund, Crossing Guard, IMRF/FICA Fund, Insurance Fund, Police Department - Restricted Fund, Foreign Fire Insurance Tax Fund, Capital & Equipment Replacement Fund, Police Pension Fund and the Firefighters' Pension Fund)
- Debt Service Funds (Three Oaks Debt Service Fund, SEECOM Debt Service Fund and the Crystal Heights Debt Service Fund)
- Capital Construction Funds (Three Oaks Development Fund, Main Street TIF Project Fund, Virginia Street TIF Project Fund and the Vulcan Lakes TIF Project Fund)

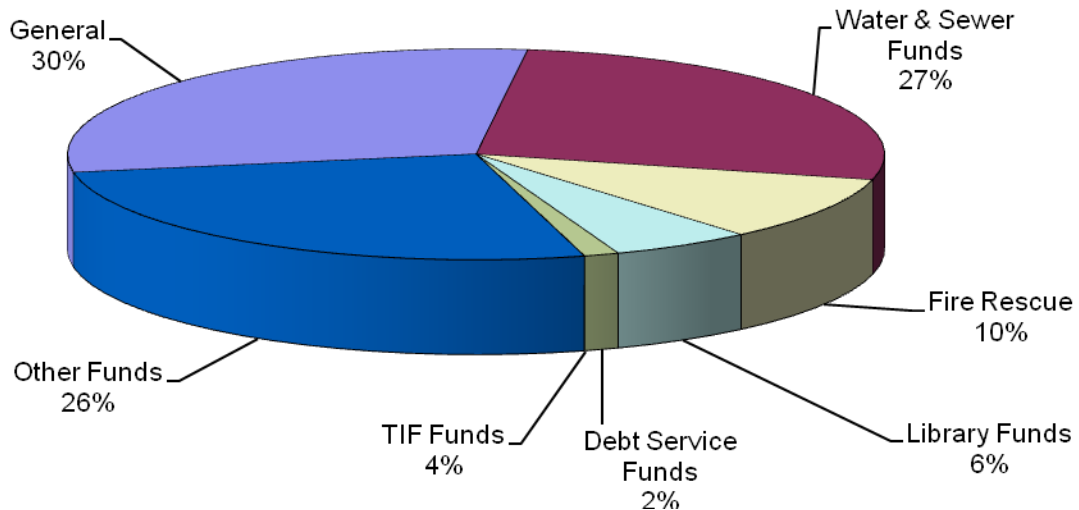
The presentations of the major funds are divided by departments. Each departmental presentation contains a statement of activities, an organizational chart, a personnel summary, fiscal year 2014/2015 accomplishments, fiscal year 2015/2016 objectives, a budget by account, and a brief summary of account 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 2015/2016 to reduce expenditures as well as capture available revenues.

BUDGET OVERVIEW – ALL FUNDS

Expenditures and Other Uses by Fund



Budgeted expenditures and other uses for all funds in fiscal year 2015/2016 total approximately \$105.08 million (including the Library). Fiscal year 2015/2016 expenditures and other uses are as follows:

- Operating expenditures \$56,543,320
- Revenue sharing \$575,000
- Debt service \$5,394,489
- Capital expenditures \$27,635,073
- Transfers between City funds \$14,934,866

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 2015/2016 budget are \$92.36 million:

- Revenues \$67,290,955
- Bond proceeds \$10,131,788 (net of issuance costs)
- Transfers between City funds \$14,934,866

It is anticipated, with the change in the economy, that several revenues will show signs of growth in amounts anticipated to be collected in 2015/2016 as compared to the prior year. These include:

- Sales Tax by 7.96% or \$822,945
- Income Tax by 1.23% or \$48,892
- Replacement Tax by 17.13% or \$25,300
- Use Tax by 8.99% or \$65,189
- Leased Car Tax by 35.06% or \$13,500
- Home Rule Sales Tax by 4.27% or \$209,000

Receipts from telecommunications tax continue to decline as consumers rely more on wireless technology for communications than on landlines. Fiscal year 2015/2016 revenues are anticipated to decline 9.89% or \$153,700. New home construction activities remain sluggish. Receipts of Plan Review, Building Permit and Impact Fee revenue are expected to fall 45.00% or \$225,000 below the prior year's budget.

Revenues projected for fiscal year 2015/2016 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 inter-fund transfers for fiscal year 2015/2016 include:

- Transfer of Home Rule Sales Tax to fund Target Response Unit operations (TRU Team), economic development initiatives, flooding mitigation, document management and imaging and core services in the General Fund;
- Transfer of Home Rule Sales Tax to fund Three Oaks Recreation Area operations;
- Transfer of Home Rule Sales Tax for the payment of debt issued to construct the Three Oaks Recreation Area;
- Transfer of Home Rule Sales Tax to fund Gateway/Way-finding Signage;
- Transfer of Home Rule Sales Tax to the Road/Vehicle License Fund for road resurfacing projects;
- 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
- Transfers between Water & Sewer Funds for capital acquisition and debt service;
- Transfer of property tax increment from the Virginia Street TIF Fund to the Home Rule Sales Tax Fund for funds advanced in FY2011 and FY2012.

Streets

The fiscal year 2015/2016 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 \$8.96 million. Street improvement costs budgeted in fiscal year 2015/2016 include:

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

Funds to provide for intersection improvements at Route 176/Briarwood Road, Route 176/Walkup Avenue, as well as those for roadway improvements along Pingree Road, McHenry Avenue and Crystal Lake Avenue (Main Street to Erick Street) have been re-budgeted. 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 2015/2016 are:

Street Name	Limit	Limit
Ashford Lane	Village Road	Bradford Lane
Becker Court	Village Road	End
Blue Heron Drive	Willow Tree Drive	Alexandra Blvd
Bradford Lane	Village Road	Miller Road
Brompton Court	Brompton Lane	End
Brook Drive	Nash Road	McHenry Avenue
East Broadway Ave	Nash Road	McHenry Avenue
Everett Avenue	Nash Road	McHenry Avenue
Golf Road	Nash Road	McHenry Avenue
Hartford Lane	Village Road	Ashford Lane
James Street	E. Broadway Avenue	Porter Avenue
Lincolnshire Drive	Devonshire Lane	Darlington Lane
Magnolia Drive	Woods creek Circle	Alexandra Blvd
Nash Road	St. Andrews Lane	Lake Avenue
Nottingham Court	Nottingham Lane	End
Nottingham Lane	S of Dartmoor Drive	Lincolnshire Drive
Pebble Lane	Woods creek Circle	Alexandra Blvd
Penny Lane	Village Road	Brompton Lane
Porter Avenue	Nash Road	McHenry Avenue
Sussex Lane	Buckingham Drive	Berkshire Drive
Village Court	Village Road	End
Village Road Court (East of Golf Course Road)	Village Road	North and South to End
Willow Tree Drive	Golf Course Road	Alexandra Blvd
Woods creek Circle	Willow Tree Drive	Alexandra Blvd
Yorkshire Lane	Suffolk Drive	Coventry Lane

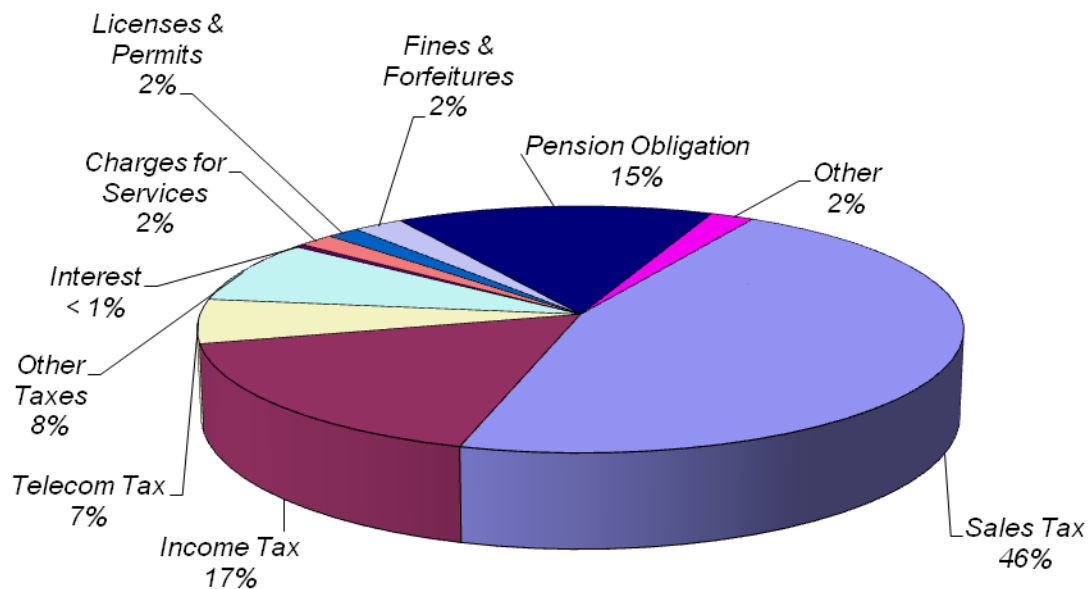
Capital Expenditures

The fiscal year 2015/2016 City budget reflects capital expenditures of \$27.64 million. In addition to resurfacing and roadway improvements, other major capital purchases reflected in this budget are:

- Pavement preservation, pavement marking and manhole cover replacements
- Curb and sidewalk replacement
- Construction of a multi-use path in the vicinity of the Country Club Subdivision
- Traffic signal modernization and emergency vehicle pre-emption equipment upgrades along Route 14
- Water and sewer main replacement
- Chlorides reduction study (EPA mandate)
- Enhancement of Water Treatment Plant #2 (Engineering)
- Rehabilitation of Wastewater Treatment Plants #2 and #3
- Water tower rehabilitation (Water Treatment Plant #1)
- Sanitary sewer lining and grouting
- Emerald Ash Borer (EAB) eradication
- Flooding mitigation
- Brink Street parking lot rehabilitation
- Driveway and parking lot replacement at Fire Station #4
- Gateway/Way-finding signage
- Automotive equipment
- Fiber optic network
- Cardiac monitors replacement
- LED lighting upgrade (IL DCEO grant)
- Closed-circuit camera and security system enhancements
- Computer hardware and software
- Parking lot expansion and switchback design (Three Oaks Recreation Area)

General Fund Revenues

General Fund Revenues by Source



With the continuation of no corporate property tax, the General Fund's single largest revenue source is Retail Sales Tax, 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, 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. \$525,000 of Home Rule Sales Tax will be transferred to the Road and Vehicle License Fund in fiscal year 2015/2016 for street resurfacing.

Retail sales tax (\$11.16 million), income tax (\$4.03 million) and telecommunication tax (\$1.40 million) comprise the majority of the revenue sources for the General Fund or 68.66% 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 only modestly in fiscal year 2015/2016 (assuming no changes at the State level) as employers continue to grow their bottom lines. Cable Franchise Fees are expected to

rise in fiscal year 2015/2016 as providers pass along increases for cable services to consumers. An increase in rental income is also anticipated as the City secured a new tenant for cellular tower space at a city-owned facility.

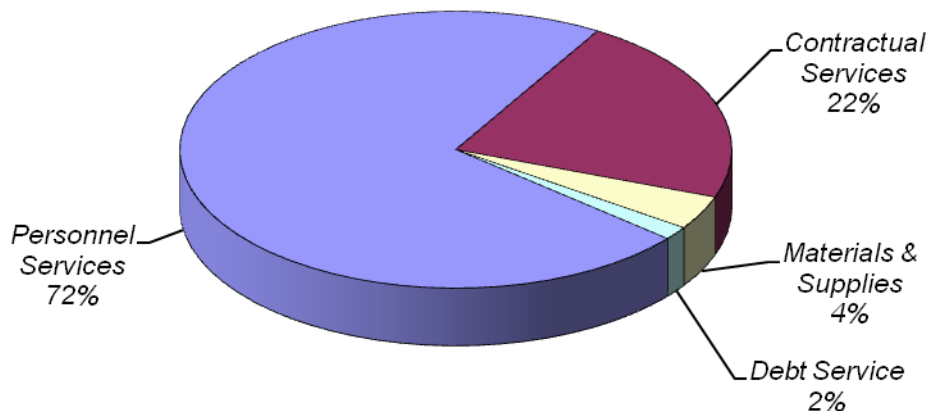
As technology advances, consumers are relying less on land lines for communications. Individuals and businesses alike are opting for comprehensive data plans that include text messaging, e-mail and voice-over-internet protocols. This new technology results in lowering telecommunications tax receipts available to local governments as these data plans are exempt from taxation. Consequently, fiscal year 2015/2016 telecommunication tax revenues are projected to be lower than those of fiscal year 2014/2015.

New home construction activities remain sluggish. Receipts of Plan Review, Building Permit and Impact Fee revenue are expected to fall below the prior year's budget. Receipts of miscellaneous income too, are projected to be lower in fiscal year 2015/2016 than 2014/2015.

Fiscal year 2015/2016 General Fund revenues, as compared to those of the prior year budget, are up 3.12% or \$732,026. Diversifying revenues will allow the General Fund to remain strong even in tough economic times.

General Fund Expenditures

General Fund Expenditures by Object



Fiscal year 2015/2016 General Fund expenditures, as compared to those of the prior year budget, are up 0.03% or \$9,037. Program expenses associated with the eradication of the Emerald Ash Borer (EAB) have been budgeted in the Capital & Equipment and Replacement Fund. A reallocation of SEECOM dispatch services to the

Fire Rescue Fund best matches expenses to revenue sources. Costs associated with providing utility billing assistance to Crystal Lake customers have also been reallocated. These utility-related personnel expenses have been budgeted in the Water and Sewer Fund.

Due to lower numbers of cases than anticipated, the fiscal year 2015/2016 budget provides funding for twelve (12) Administrative Adjudication hearings as opposed to eighteen (18) that were budgeted in the prior year. The Administrative Adjudication Division hears a wide range of cases involving violations of municipal ordinances that were once heard in McHenry County Circuit Court. Hearings at City Hall expedite resolutions, reduce litigation expenses and are more convenient for residents and visitors who wish to contest a ticket or other citation. An Administrative Adjudication hearing is a civil, not criminal proceeding.

Funds have been budgeted in fiscal year 2015/2016 to outsource Geographical Information System (GIS) services. Outsourcing GIS services will provide for regular maintenance and updates to the City's GIS while allowing staff to better serve the City of Crystal Lake community. Expenses for GIS services have been allocated among the General Fund, the Fire Rescue Fund and the Water and Sewer Fund.

Many employers, including the City of Crystal Lake, compensate their employees based on a 14 day pay period, multiplied by 26 times per year, which translates to 364 days per year. After eleven (11) years employers are faced with paying employees for each year's remaining calendar day plus an extra day for each leap year. It is during fiscal year 2015/2016 that employees will receive twenty-seven (27) paychecks, the first of which will occur on May 1, 2015 and the twenty-seventh on April 29, 2016. As a result, the salary and wages accounts in the General Fund, Water and Sewer Fund and Fire Rescue Fund reflect the payment of a 27th payroll in fiscal year 2015/2016. This anomaly will not occur again for another eleven years.

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 and equipment expenditures in this budget include:

- Police vehicle replacements (6)
- 10-yard dump truck replacement
- 5-yard dump truck replacement
- Pickup truck replacements (3)
- Tractor replacement
- Brink Street parking lot rehabilitation (downtown shopping district)
- Sidewalk replacement (downtown shopping district)

- Brick cross-walk repairs
- Flooding mitigation (engineering study and design)
- Emerald Ash Borer (EAB) eradication
- Gateway/Way-finding signage
- Closed-circuit camera and security system enhancements
- Fiber optic network
- Trench drain reconstruction (Public Works garage)
- Exterior LED lighting upgrade (ILDCEO grant)
- Underground tank and fuel island replacement (engineering)
- Server and mobile data terminal replacements
- Advanced Authentication for the Criminal Justice Information System (FBI mandate), Applicant Tracking, Budget and Server Log Monitoring software

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 is 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 fell short of the annual 200 new connections per year required to repay the debt, Water and Sewer Fund reserves were used to pay amounts due.

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 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 which included an annual increase of 11.4% for water and sewer services for five consecutive years. The increase in water and sewer rates provides a funding mechanism that will allow the water and sewer fund to continue to be financially independent and allows for some capital investment in order to maintain water and sewer infrastructure systems. The fiscal year 2015/2016 budget incorporates the second of five consecutive years of rate increases recommended by the study and approved by City Council in April, 2014.

The 11.4% water and sewer rate increase makes available an additional \$532,234 for debt repayment and infrastructure improvements. It is anticipated that Lakewood residents on City sewer will transition to Lakewood sewer midway through fiscal year 2015/2016 reducing additional revenues generated by the rate increase to \$456,034 (a reduction of \$76,200).

In order to meet infrastructure requirements of the Water and Sewer Fund for this year, the budget anticipates the issuance of nearly \$2.11 million in bonds and to secure nearly \$8.03 million from the Illinois Environmental Protection Agency (IEPA) through a low-interest loan. Additional revenue as a result of water and sewer rate increases will go towards re-paying principal and interest on outstanding bonds and notes.

Priority water/sewer capital expenditures in this budget include:

- Water and sewer main replacement
- Chlorides reduction study (EPA mandate)
- Enhancement of Water Treatment Plant #2 (Engineering)
- Rehabilitation of Wastewater Treatment Plants #2 and #3
- Water tower rehabilitation (Water Treatment Plant #1)
- Sanitary sewer lining and grouting
- Electrical grounding and bonding (Lift Stations #2 through #31)
- Capacity, Management, Operations and Maintenance Plan Preparation (EPA mandate)

Operating expenses in the Water & Sewer Fund for fiscal year 2015/2016, as compared to those of the prior year budget, are up 8.42% or \$648,788. Increases in operating expenses are largely attributed to anticipated rate increases for electricity and for water softening salt. This budget also includes supplies to replenish sand filters used in the wastewater treatment process, personnel expenses (reallocated from the General Fund) to provide utility billing assistance to customers, and funds that will allow the City to outsource GIS services. In addition, the fiscal year 2015/2016 budget for salaries and wages reflects increases negotiated through collective bargaining processes and the payment of the 27th payroll.

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 through a negotiated contract. Property Tax (\$6.42 million), service fees charged to the Crystal Lake Rural Fire Protection District (\$1.40 million) and ambulance fees (\$1.26 million) comprise the majority of the revenue sources for the Fire Rescue Fund or 95.08% of the total revenues.

Fiscal year 2015/2016 Fire Rescue Fund revenues, as compared to those of the prior year budget, are up 8.17% or \$720,441. Ambulance fees are projected to rise 30.45% or \$294,100 as a result of transferring billing and collection processes to a new third-party vendor and as new rate structures adopted by the City Council in April, 2014 take

effect. Fees for services provided to the Crystal Lake Rural Fire Protection District (CLRFPD) are also anticipated to rise 9.43% or \$120,314 in fiscal year 2015/2016. The CLRFPD, however is limited by the Property Tax Extension Law Limit (PTELL) in the amount of property tax it can raise. Property taxes raised by the CLRFPD are used to pay the City for services rendered.

A growing number of municipalities, including Algonquin, Cary, Carpentersville, Fox-River Grove, Elgin, and Huntley, have adopted ordinances authorizing the recovery of costs of providing emergency response services to “at-fault” non-resident drivers involved in motor vehicle accidents. The adoption of the Cost Recovery Fee will allow the City to recover the cost of providing these services to non-residents that are otherwise paid by Crystal Lake taxpayers. Like most municipalities, the City already charges fees for some services provided by the Fire Department (e.g. ambulance, and hazardous materials calls) to recover costs associated with the delivery of service. A growing number of fire departments have adopted ordinances that also allow for the recovery of costs associated with providing emergency response services to “at fault” non-resident drivers involved in motor vehicle accidents. The City estimates annual recovery of approximately \$48,000 in costs associated with emergency response services provided to "at-fault" non-resident drivers involved in motor vehicle accidents.

Operating expenses for fiscal year 2015/2016, as compared to those of the prior year budget, are up 7.01% or \$613,711. Increases in operating expenses are largely attributed to ambulance cot and stair chair replacements budgeted in the Small Tools and Equipment account, an additional allocation of SEECOM dispatch services from the General Fund and funds that will allow the City to outsource GIS services. The Salaries and wages accounts reflect increases negotiated through collective bargaining processes and the payment of a 27th payroll.

The Department’s 2015/2016 budget request reflects the following capital purchases:

- Bureau Chief vehicle replacements (#334 and #338)
- Ambulance replacement (#353)
- Pumper replacement (#340)
- Driveway and parking lot replacement at Fire Station #4
- Cardiac monitors replacement (6 of 11 units)

Other Funds

The remainder of the expenditures for the City is comprised of 28 funds that account for 27.42% of total expenditures and other uses. These funds include:

- Home Rule Sales Tax Fund
- Insurance Fund
- Police Department – Restricted Fund
- Road/Vehicle License Fund
- Crossing Guard Fund
- IMRF/FICA Fund

- Motor Fuel Tax Fund
- Foreign Fire Insurance Tax Fund
- Three Oaks Recreation Area Funds
- Debt Service Funds
- TIF Funds
- Police Pension Fund
- Fire Pension Fund
- Library 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 2015/2016 budget are:

- Route 176/Main Street intersection improvements (Phase I engineering)
- Crystal Lake Avenue and Main Street intersection improvements (Phase II engineering)
- South Main Street widening (Construction)
- Construction of a multi-use path in the vicinity of the Country Club Subdivision
- Traffic signal modernization and emergency vehicle pre-emption equipment upgrades along Route 14
- Illuminated street signs
- Engineering costs to re-route the Prairie Trail bikeway in order to provide for a signalized crossing over Route 176 (funding provided from CMAP grant).

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

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. 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 fifth-year budget (fiscal year 2015/2016) 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 2015/2016 are funds for the addition of a paddle pontoon and shore station (boat lift), as well as the replacement of a small 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), 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 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). As new home construction activities remain sluggish, this budget does not anticipate the receipt of any developer donations. Expenditures of donations received in prior years are planned for the addition of an area dedicated for scuba diving and for the design of additional parking areas and switchbacks in the Three Oaks Recreation Area. A switchback is an engineering tool to get trails and roads up steep hills by snaking paths back and forth until they reach a summit.

Police Department - Restricted Fund

The Police Department restricted accounts consist of monies collected by the Police Department for specific infractions such as DUI, drug forfeitures and vehicle impoundments. The restricted accounts are governed by State or Federal statutes. These funds are limited in their potential uses and must be used by the Police Department for purposes directly related to DUI and drug related enforcement and prevention.

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, 2013 and 2014.

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

At April 30, 2015, the City will have a number of debt issues outstanding. These include \$8,192,000 of Special Service Area (SSA) bonds and \$39,655,000 in general obligation bonds. Effective February 1, 2013, the reporting of outstanding SSA bonds in the City's financial statements, was removed as a liability as SSA bonds are not direct obligations

of the City. General obligation bonds will be repaid using alternative revenue sources, not ad valorem property taxes.

In order to meet infrastructure requirements of the Water and Sewer Fund for this year, the budget anticipates the issuance of nearly \$2.11 million in bonds and to secure nearly \$8.03 million from the Illinois Environmental Protection Agency (IEPA) through a low-interest loan. Additional revenue as result of planned water and sewer rate increases will go towards re-paying principal and interest on outstanding bonds and notes.

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 for fiscal year 2015/2016, the City's ratio of net bonded debt to estimated full value as determined using the City's 2013 equalized assessed valuation is 4.21%. With the inclusion of the IEPA loan for fiscal year 2015/2016, the City's ratio of total debt outstanding to estimated full value as determined using the City's 2013 equalized assessed valuation is 5.02%.

Budgetary Control Basis

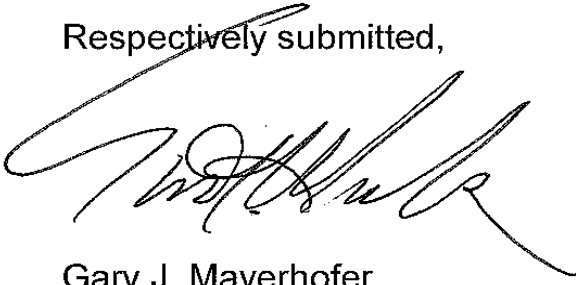
The annual City Budget is prepared on the current financial resources measurement focus for all funds, using the modified accrual basis of accounting, whereas the City's basis for accounting for the Comprehensive Annual Financial Report is on an accrual and modified accrual basis. All annual appropriations 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.

ACKNOWLEDGEMENTS

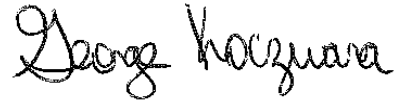
Our organizational culture is one in which each of the strategic commitments is not categorized by department, but rather requires contributions from all levels of the organization, departments, and elected and volunteer commissions. The City of Crystal Lake team, working as one, collectively impacts each strategic commitment. The City of Crystal Lake is in sound financial condition for fiscal year 2015/2016 as evidenced by our continued strong general purpose bond rating, as well as our adherence to external and internal financial policies. We believe the 2015/2016 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 2015/2016 City Budget for your consideration.

Respectively submitted,

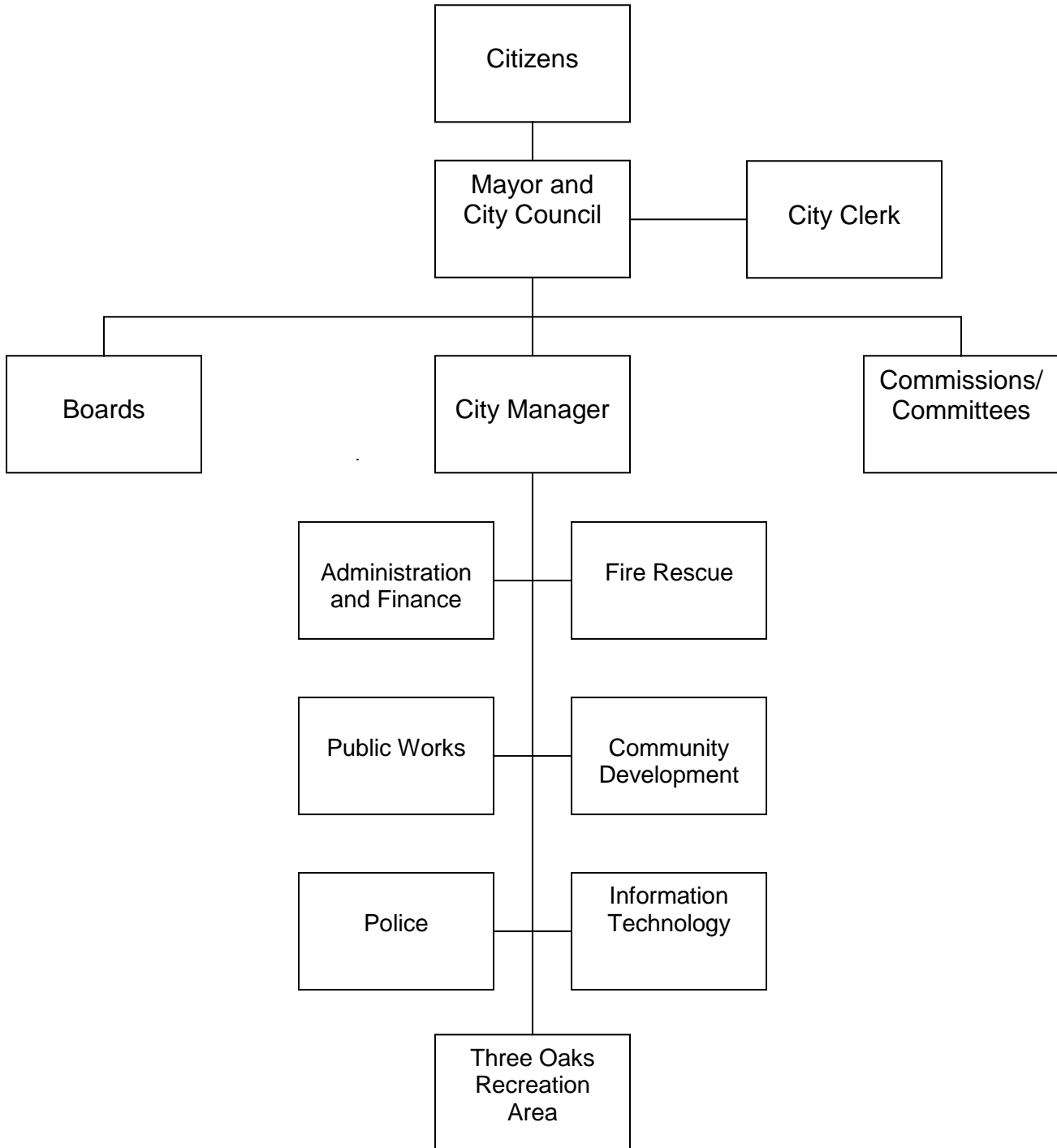


Gary J. Mayerhofer
City Manager



George J. Koczvara
Director of Finance/Treasurer

CITY OF CRYSTAL LAKE ORGANIZATIONAL STRUCTURE



City of Crystal Lake
Annual Budget
Fiscal Year 2015/2016

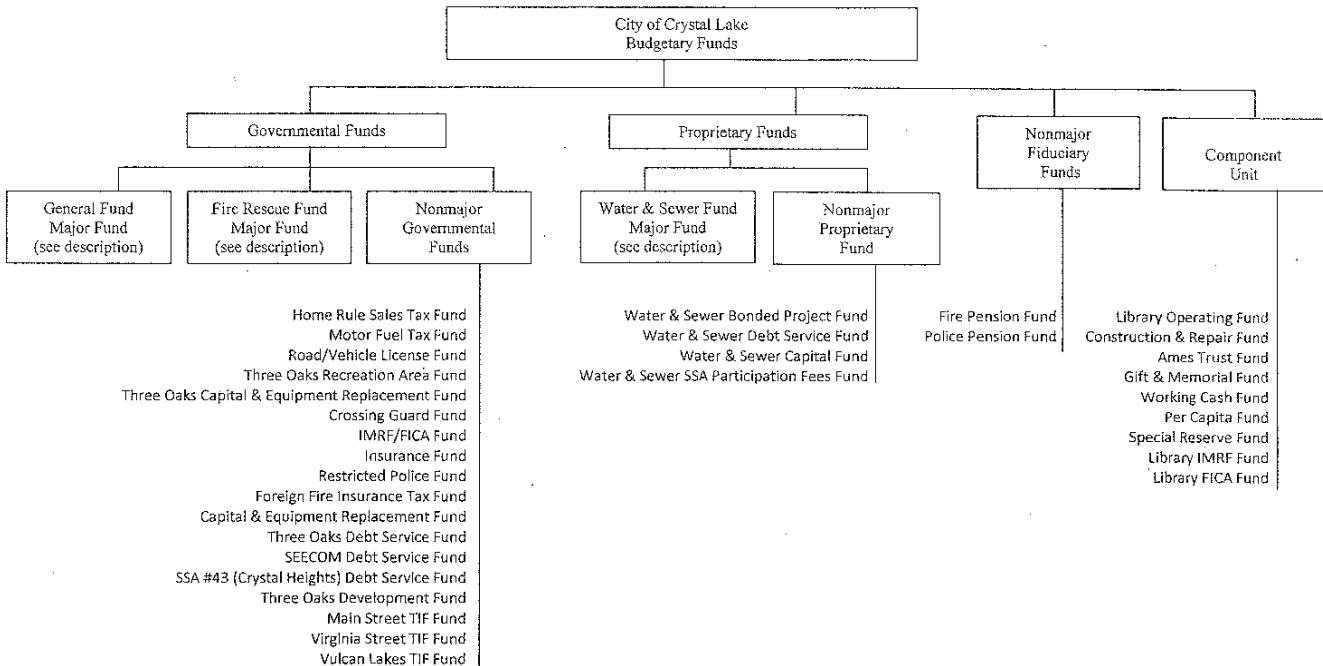


Summary of All Funds

FY2015/2016 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 fifty-three individual funds. Eighteen funds consisting of resources received and held by the City as an agent for others, are not subject to appropriation but are reported in the City's Comprehensive Annual Financial Report. Included in this submittal are the budgets for the following funds:



FY2015/2016
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	RP	FF	3OAK	MFT	DS	CF	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															
Police Department	X							X	X							X

FY2015/2016
SUMMARY OF FUNDS (Cont'd)
CITY OF CRYSTAL LAKE

DEPARTMENT DIVISION	FUND														
	G	FR	WS	INS	HMR	RVL	IMRF	CG	RP	FF	3OAK	MFT	DS	CF	CR
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 Fund, **CG** - Crossing Guard Fund, **RP** - Restricted Police, **FF** - Foreign Fire Insurance Tax Fund, **3OAK** - Three Oaks Recreation Area Fund, **MFT** - Motor Fuel Tax Fund, **DS** - Debt Service Funds, **CF** - Construction Funds, **CR** - Capital & Equipment Replacement Fund

**FY2015/2016
REVENUES & OTHER SOURCES SUMMARY – ALL FUNDS
CITY OF CRYSTAL LAKE**

	2012/2013 Actual	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimate	2015/2016 Budget
Revenues & Other Sources					
General Fund	26,988,017	26,681,605	27,334,820	27,630,273	27,819,154
Home Rule Sales Tax Fund	4,780,047	5,066,427	4,944,100	5,134,106	5,122,000
Insurance Fund	988	693,235	148,375	-	16,000
Capital Replacement Fund	1,541,874	2,121,525	3,097,933	2,212,042	3,845,812
Restricted Police Funds	-	-	-	481,105	123,300
Fire Rescue Fund	8,444,362	8,475,045	8,820,011	9,175,902	9,540,452
Road/Vehicle License Fund	2,209,356	2,204,786	1,685,199	1,711,099	2,235,925
Crossing Guard Fund	67,322	53,943	62,705	62,620	62,634
IMRF/FICA Fund	1,408,100	1,397,452	1,709,541	1,691,064	1,687,100
Motor Fuel Tax Fund	1,817,742	1,858,430	1,051,193	1,414,000	3,245,976
Foreign Fire Insurance Fund	62,325	61,229	60,150	65,000	65,300
Three Oaks Recreation Fund	594,708	536,628	549,145	539,868	563,534
Three Oaks Capital Fund	-	193,134	44,000	44,010	-
Three Oaks Dvlpmnt Fund	-	349,145	301,413	214,963	50
Debt Service Funds	4,032,817	2,072,542	1,436,906	1,422,034	1,348,043
TIF Funds	346,636	38,564	56,400	2,055,436	15,020
Water & Sewer Fund	8,781,598	8,755,256	9,336,754	9,019,369	9,846,755
Wtr & Swr Debt Svc Fund	2,577,906	10,265,163	2,510,975	2,864,189	3,519,512
Wtr & Swr Bonded Prj Fund	4,270,763	10,512,001	167,250	158,448	-
Wtr & Swr Capital Fund	-	135,008	3,988,000	274,005	11,629,754
Wtr & Swr SSA Fees Fund	2,329,774	40,053	-	-	-
Police Pension Fund	4,966,681	5,234,083	3,619,564	3,638,554	3,563,923
Fire Pension Fund	3,892,530	3,737,226	2,924,093	2,918,351	3,288,761
Library Funds	4,942,294	5,185,178	4,645,485	5,363,737	4,818,604
Total - All Funds	\$84,055,840	\$95,667,658	\$78,494,012	\$78,090,175	\$92,357,609

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.

**FY2015/2016
EXPENDITURES & OTHER USES SUMMARY – ALL FUNDS
CITY OF CRYSTAL LAKE**

	2012/2013 Actual	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimate	2015/2016 Budget
Expenditures & Other Uses					
General Fund	26,904,821	29,076,141	30,188,050	31,659,039	31,317,466
Home Rule Sales Tax Fund	4,594,917	5,706,965	5,851,552	4,694,122	5,668,255
Insurance Fund	357,406	246,753	104,725	104,725	48,200
Capital Replacement Fund	1,541,874	2,121,525	3,097,933	2,212,042	3,845,812
Restricted Police Funds	-	-	-	73,264	53,000
Fire Rescue Fund	9,691,854	8,494,646	9,320,861	9,116,933	10,379,173
Road/Vehicle License Fund	2,050,107	2,203,541	2,411,080	2,374,269	2,467,810
Crossing Guard Fund	56,061	52,648	62,705	62,705	62,705
IMRF/FICA Fund	1,500,987	1,568,549	1,749,480	1,749,480	1,687,000
Motor Fuel Tax Fund	2,285,970	1,545,911	4,977,122	1,953,878	9,284,823
Foreign Fire Insurance Fund	28,450	63,101	60,150	60,150	60,150
Three Oaks Recreation Fund	743,367	539,047	549,145	539,868	563,534
Three Oaks Capital Fund	-	90,497	44,000	45,860	45,529
Three Oaks Dvlpmnt Fund	-	-	398,826	417,826	75,824
Debt Service Funds	4,093,619	1,450,395	1,434,049	1,436,826	1,440,617
TIF Funds	567,345	227,218	47,500	15,381	14,500
Water & Sewer Fund	6,510,488	8,134,146	10,073,656	10,279,279	11,720,372
Wtr & Swr Debt Svc Fund	3,452,384	10,492,182	2,967,676	2,651,068	3,519,512
Wtr & Swr Bonded Prj Fund	2,541,767	7,014,870	4,837,344	5,966,672	-
Wtr & Swr Capital Fund	-	-	3,988,000	230,817	11,629,754
Wtr & Swr SSA Fees Fund	-	-	220,000	-	1,385,130
Police Pension Fund	1,895,873	2,070,187	2,327,695	2,336,695	2,481,500
Fire Pension Fund	1,046,481	1,161,890	1,370,560	1,311,000	1,484,000
Library Funds	4,395,618	4,668,213	5,632,143	7,102,055	5,848,081
Total - All Funds	\$74,259,389	\$86,928,425	\$91,714,253	\$86,393,954	\$105,082,748

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.

FY2015/2016
REVENUES & EXPENDITURES BY TYPE – ALL FUNDS
CITY OF CRYSTAL LAKE

	2012/2013 Actual	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimate	2015/2016 Budget
Revenues and Other Sources:					
Charges for services	13,043,161	12,694,635	12,667,145	12,523,685	13,586,680
Licenses and permits	681,467	689,030	701,000	608,000	608,000
Intergovernmental	17,812,001	17,451,328	16,728,103	18,432,964	17,504,829
Fines and forfeits	655,211	665,672	627,500	744,600	644,600
Property taxes	14,995,551	15,282,628	16,511,425	16,425,245	16,736,021
Other taxes	7,458,667	7,521,129	7,408,200	7,529,000	7,520,000
Interest	4,787,946	4,730,384	1,876,349	1,892,744	2,142,260
Miscellaneous	2,557,197	3,642,523	2,643,407	2,669,306	4,910,881
Other sources	22,064,639	32,990,329	19,330,883	17,264,631	28,704,338
Total	\$84,055,840	\$95,667,658	\$78,494,012	\$78,090,175	\$92,357,609
Expenditures and Other Uses:					
General government	8,865,450	9,988,147	9,588,803	9,450,400	9,683,398
Public safety	24,359,323	25,075,331	26,887,566	26,877,584	28,127,857
Highways and streets	8,290,463	7,632,726	6,061,906	6,009,024	5,632,322
Waterworks and sewerage	6,510,488	6,790,835	7,428,015	7,037,821	8,194,403
Culture and recreation	4,438,392	4,510,822	5,211,921	5,315,982	5,480,340
Capital outlay	6,983,379	10,252,339	19,841,897	13,800,104	27,635,073
Debt service	5,326,415	11,842,899	4,824,918	4,511,272	5,394,489
Other uses	9,485,479	10,835,326	11,869,226	13,391,768	14,934,866
Total	\$74,259,389	\$86,928,425	\$91,714,253	\$86,393,954	\$105,082,748
Revenues and Other Sources in Excess of Expenditures and Other Uses	9,796,451	8,739,233	(13,220,241)	(8,303,780)	(12,725,139)
Beginning Balance, May 1	\$89,651,740	\$99,286,725	\$107,199,625	\$107,199,625	\$98,749,747
Changes due to Receivables and Payables	(161,466)	(826,333)	1,047,753	(146,098)	-
Ending Balance, April 30	\$99,286,725	\$107,199,625	\$95,027,137	\$98,749,747	\$86,024,609

**FY2015/2016
REVENUES AND EXPENDITURES – BY FUND TYPE
CITY OF CRYSTAL LAKE**

	Governmental Funds			
	General Fund	Fire Rescue Fund	Nonmajor Governmental Funds	Total Governmental Funds
<u>FY2015/2016 Revenues and Other Sources (Budget):</u>				
Charges for services	410,160	3,051,714	\$397,663	\$3,859,537
Licenses and permits	374,000		234,000	608,000
Intergovernmental	16,190,971	12,000	1,198,000	17,400,971
Fines and forfeits	576,000		-	576,000
Property taxes	3,637,684	6,415,488	2,224,019	12,277,191
Other taxes	2,411,000		5,109,000	7,520,000
Interest	105,000	250	25,660	130,910
Miscellaneous	467,325	61,000	2,609,799	3,138,124
Other sources	3,647,014	-	6,532,553	10,179,567
Total	\$27,819,154	\$9,540,452	\$18,330,694	\$55,690,300
<u>FY2015/2016 Expenditures and Other Uses (Budget):</u>				
General government	7,946,698		\$1,736,700	\$9,683,398
Public safety	14,636,647	9,370,854	154,855	24,162,357
Highways and streets	4,801,449		830,873	5,632,322
Waterworks and sewerage	-		-	-
Culture and recreation	-		563,534	563,534
Capital outlay	-	1,008,319	13,909,925	14,918,244
Debt service	434,360		1,440,617	1,874,977
Other uses	3,498,312		6,681,255	10,179,567
Total	\$31,317,466	\$10,379,173	\$25,317,759	\$67,014,399
Revenues and Other Sources in Excess of Expenditures and Other Uses	<u>(\$3,498,312)</u>	<u>(\$838,721)</u>	<u>(\$6,987,065)</u>	<u>(\$11,324,099)</u>
Beginning Balance, May 1	\$9,880,630	\$1,616,197	\$17,998,011	\$29,494,838
Change in Receivables/Payables	-	-	-	-
Ending Balance, April 30	<u>\$6,382,318</u>	<u>\$777,476</u>	<u>\$11,010,946</u>	<u>\$18,170,740</u>

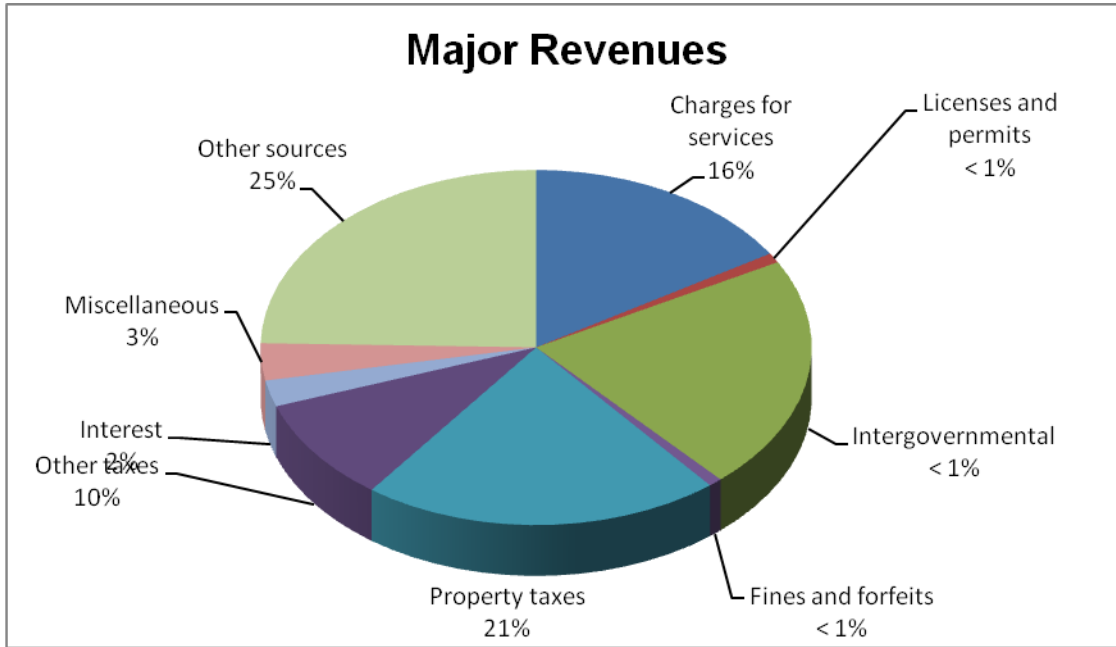
**FY2015/2016
REVENUES AND EXPENDITURES – BY FUND TYPE
CITY OF CRYSTAL LAKE**

	<i>Proprietary Funds</i>					FY2015/2016 Totals
	Water & Sewer	Water & Sewer	Nonmajor	Nonmajor	Component	
	Fund	Capital Fund	Proprietary Funds	Fiduciary Funds	Units	
<u>FY2015/2016 Revenues and Other Sources (Budget):</u>						
Charges for services	9,517,800	-	149,343	\$0	\$60,000	\$13,586,680
Licenses and permits	-	-	-	-	-	608,000
Intergovernmental	-	-	-	-	103,858	17,504,829
Fines and forfeits	-	-	-	-	68,600	644,600
Property taxes	-	-	-	-	4,458,830	16,736,021
Other taxes	-	-	-	-	-	7,520,000
Interest	10,000	-	-	2,000,000	1,350	2,142,260
Miscellaneous	318,955	112,836	-	1,215,000	125,966	4,910,881
Other sources	-	11,516,918	3,370,169	3,637,684	-	28,704,338
Total	\$9,846,755	\$11,629,754	\$3,519,512	\$6,852,684	\$4,818,604	\$92,357,609
<u>FY2015/2016 Expenditures and Other Uses (Budget):</u>						
General government	\$0	\$0	\$0	\$0	\$0	\$9,683,398
Public safety	-	-	-	3,965,500	-	28,127,857
Highways and streets	-	-	-	-	-	5,632,322
Waterworks and sewerage	8,194,403	-	-	-	-	8,194,403
Culture and recreation	-	-	-	-	4,916,806	5,480,340
Capital outlay	155,800	11,629,754	-	-	931,275	27,635,073
Debt service	-	-	3,519,512	-	-	5,394,489
Other uses	3,370,169	-	1,385,130	-	-	14,934,866
Total	\$11,720,372	\$11,629,754	\$4,904,642	\$3,965,500	\$5,848,081	\$105,082,748
Revenues and Other Sources in Excess of Expenditures and Other Uses	(\$1,873,617)	\$0	(\$1,385,130)	\$2,887,184	(\$1,029,477)	(\$12,725,139)
Beginning Balance, May 1	\$2,801,179	\$178,196	\$2,686,083	\$59,724,878	\$3,864,573	\$98,749,747
Change in Receivables/Payables	-	-	-	-	-	-
Ending Balance, April 30	<u>\$927,562</u>	<u>\$178,196</u>	<u>\$1,300,953</u>	<u>\$62,612,062</u>	<u>\$2,835,096</u>	<u>\$86,024,609</u>

**FY2015/2016
CHANGES IN FUND BALANCE – ALL FUNDS
CITY OF CRYSTAL LAKE**

	Estimated Beginning Balance 05/01/15	FY2015/2016 Revenues & Other Sources	FY2015/2016 Expenditures & Other Uses	Projected Ending Balance 04/30/16
General Fund ⁽¹⁾	9,880,630	27,819,154	31,317,466	6,382,318
Home Rule Sales Tax Fund ⁽¹⁾	3,218,938	5,122,000	5,668,255	2,672,683
Insurance Fund	1,667,529	16,000	48,200	1,635,329
Capital Replacement Fund	3,000,000	3,845,812	3,845,812	3,000,000
Restricted Police Funds ⁽²⁾	407,841	123,300	53,000	478,141
Fire Rescue Fund ⁽¹⁾	1,616,197	9,540,452	10,379,173	777,476
Road & Vehicle License Fund ⁽¹⁾	241,332	2,235,925	2,467,810	9,447
Crossing Guard Fund	65,957	62,634	62,705	65,886
IMRF/FICA Fund	736,642	1,687,100	1,687,000	736,742
Motor Fuel Tax Fund ⁽¹⁾	7,327,746	3,245,976	9,284,823	1,288,899
Foreign Fire Insurance Fund	188,215	65,300	60,150	193,365
Three Oaks Recreation Fund	-	563,534	563,534	-
Three Oaks Capital Fund ⁽¹⁾	100,787	-	45,529	55,258
Three Oaks Dvlpmnt Fund ⁽¹⁾	146,282	50	75,824	70,508
Three Oaks Debt Svc Fund	-	1,050,570	1,050,570	-
SSA 43 Debt Service ⁽³⁾	604,331	32,050	124,624	511,757
SEECOM Debt Service	167	265,423	265,423	167
Main Street TIF	292,245	1,020	500	292,765
Virginia Street TIF	-	13,500	13,500	-
Vulcan Lakes TIF	-	500	500	-
Water & Sewer Fund ⁽³⁾	2,801,179	9,846,755	11,720,372	927,562
Wtr & Swr Debt Svc Fund	316,256	3,519,512	3,519,512	316,256
Wtr & Swr Bonded Prj Fund	(0)	-	-	(0)
Wtr & Swr Capital Fund	178,196	11,629,754	11,629,754	178,196
Wtr & Swr SSA Fees Fund ⁽¹⁾	2,369,827	-	1,385,130	984,697
Police Pension Fund	33,158,966	3,563,923	2,481,500	34,241,389
Fire Pension Fund	26,565,912	3,288,761	1,484,000	28,370,673
Library Operations Fund	2,202,324	4,121,789	4,219,991	2,104,122
Library Per Capita Fund	-	101,858	101,858	-
Library IMRF/FICA Funds	132,895	471,491	471,491	132,895
Library Ames Trust Fund	363,777	-	-	363,777
Library Gift & Memorial Fund	576	18,905	18,905	576
Library Repair Fund	183,637	104,561	104,561	183,637
Library Special Reserve Fund ⁽¹⁾	931,275	-	931,275	-
Library Working Cash Fund	50,089	-	-	50,089
	\$ 98,749,747	\$ 92,357,609	\$ 105,082,748	\$ 86,024,609

FY2015/2016
MAJOR REVENUES
CITY OF CRYSTAL LAKE



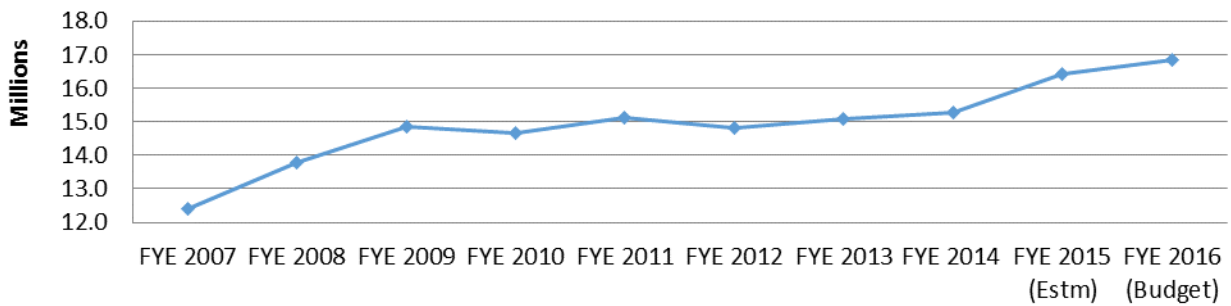
Budget preparation begins with revenue projections. Revenues are projected based on the following:

- 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 (\$16,736,021), sales taxes (\$11,163,000), home rule sales taxes (\$5,109,000), user-fees for water and sewer (\$9,517,800), State income taxes (\$4,033,557), telecommunication taxes (\$1,400,000), and interest income (\$2,142,260). Combined, these sources represent \$50,101,638 or more than 78% of all receipts.

Property Tax Revenue

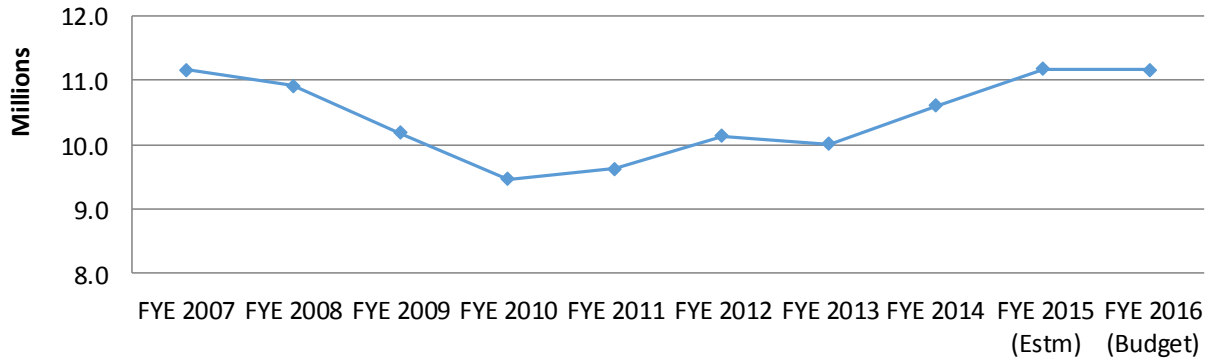


Property taxes include amounts levied against all real estate in the City. Real property taxes collected during 2014/2015 were levied December 17, 2013 on assessed values as of January 1, 2013, the lien date. Assessed values are established by the County Assessor at 33.33% of appraised market value. 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.

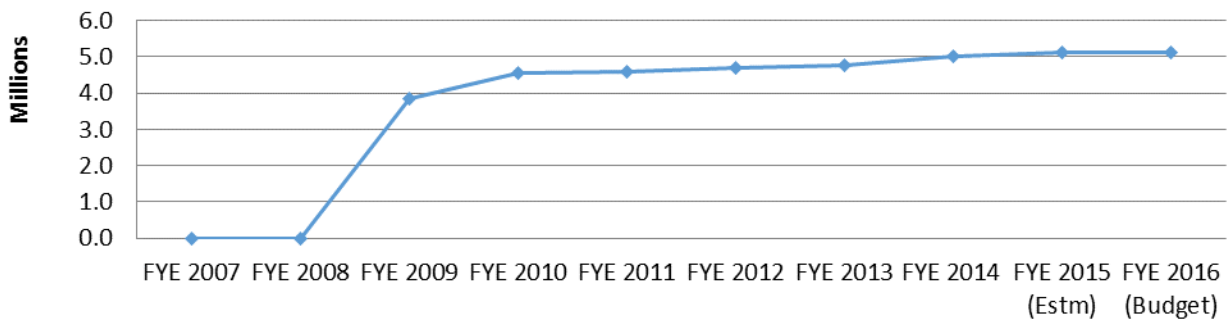
Sales Tax Revenue



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.

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. Fiscal year 2014/2015 sales are tracking 6% above those of the prior year through December 31, 2014. This trend is expected to continue through fiscal year 2015/2016.

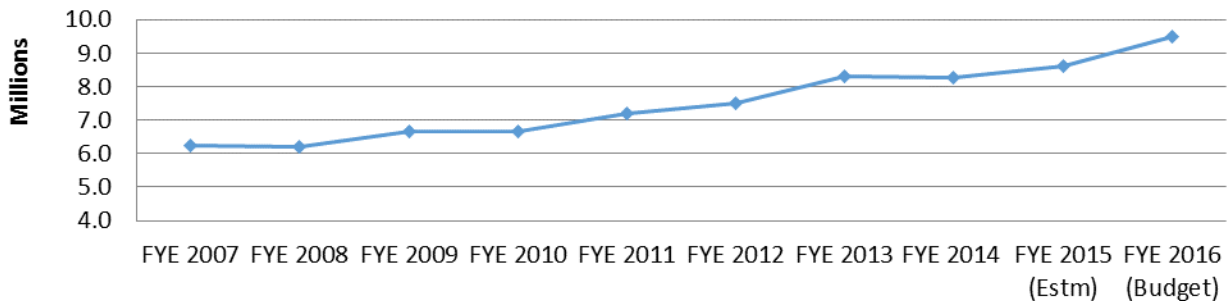
Home Rule Sales Tax Revenue



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 2015/2016, 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).

Fiscal year 2014/2015 sales (excluding titled vehicles and groceries that are exempt from Home Rule Sales Tax) are tracking 3% above those of the prior year through December 31, 2014. This trend is expected to continue through fiscal year 2015/2016.

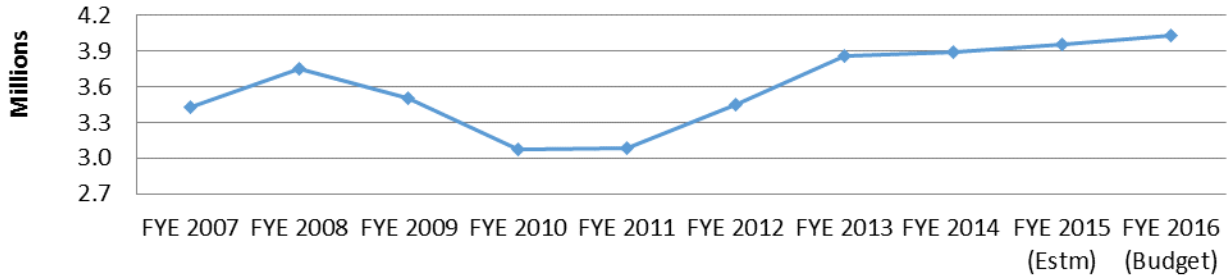
User Fees



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. This fiscal year 2015/2016 budget incorporates the second of five consecutive years of rate increases approved by City Council in April, 2014.

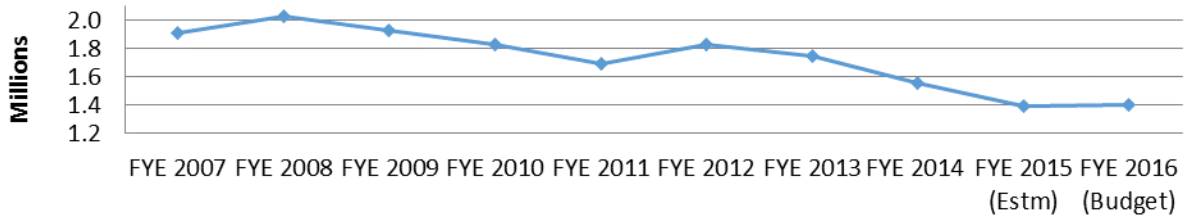
An 11.4% increase in water and sewer rates provides a funding mechanism that will allow the water and sewer fund to continue to be financially independent and allows for some capital investment in order to maintain water and sewer infrastructure systems. While the water and sewer rate increase makes available an additional \$532,034 for debt repayment and infrastructure improvements, it is anticipated that Village of Lakewood residents on City sewer will transition to Lakewood sewer midway through fiscal year 2015/2016, reducing additional revenues generated by the rate increase to \$456,034 (a reduction of \$76,200).

State Income Tax Revenue



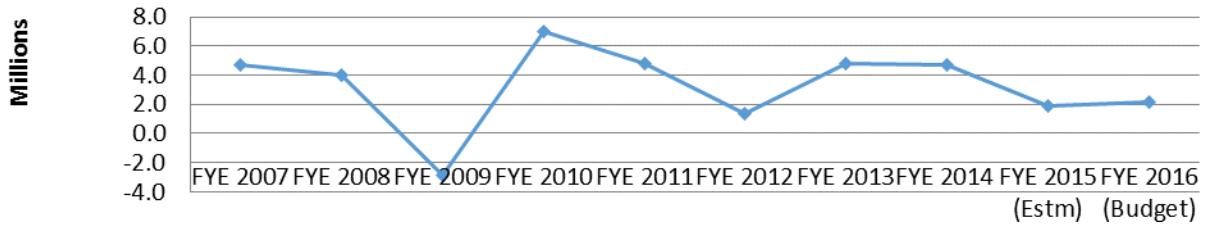
State income tax revenues are expected to grow only modestly in fiscal year 2015/2016 as employers continue to be concerned about the direction of the economy. While reductions in local government revenue sharing have been proposed by the State’s Governor, budgeted revenues are based on per capita projections from the Illinois Municipal League. 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. As technology advances, consumers are relying less on land lines for communications. Individuals and businesses alike are opting for comprehensive data plans that include text messaging, e-mail and voice-over-internet protocols. This new technology results in lowering telecommunications tax receipts available to local governments as these data plans are exempt from taxation. Consequently, fiscal year 2015/2016 revenues are anticipated to decline 9.89% or \$153,700 from those of fiscal year 2014/2015.

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.

**FY2015/2016
PERSONNEL SUMMARY – ALL FUNDS
CITY OF CRYSTAL LAKE**

Position	FY2013/2014	FY2014/2015	FY2015/2016
	Actual	Budget	Budget
City Administration	15.50	14.50	13.50
Administrative Adjudication	1.00	1.00	1.00
Special Projects	0.00	0.00	0.50
Information Technology	2.00	2.00	1.50
Police	79.75	79.75	79.75
Community Development	25.00	22.75	22.75
Public Works Administration	5.25	5.25	5.25
Streets	20.00	19.00	19.00
Storm Sewer	8.00	7.00	7.00
Fleet & Facility Services	6.50	6.50	6.50
Water Operations	13.00	6.00	7.00
Wastewater Treatment	8.50	10.00	10.00
Sewer & Lifts	2.00	8.00	8.00
Fire Rescue	67.75	67.75	67.50
Total FTE	254.25	249.50	249.25

During the past few years, the equivalent of eighteen and one-quarter 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, eight full-time positions in the Community Development Department, six full-time positions in the Public Works Department, and one full-time position in the Information Technology Department.

One full-time position in the Information Technology Department was converted to part-time (0.50 full-time equivalent) in addition to the conversion of one full-time position in the Community Development Department to part-time position (0.75 full-time equivalent). One part-time Intern position (0.50 full-time equivalent) was added to the Special Projects Division to assist with special projects.

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 2015/2016



General Fund

FY2015/2016 REVENUE SUMMARY GENERAL FUND

	2012/2013 Actual	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimate	2015/2016 Budget
REVENUES					
Property Tax - Police/Fire Pension	3,372,270	3,463,019	3,693,657	3,689,905	3,637,684
Total Property Taxes	3,372,270	3,463,019	3,693,657	3,689,905	3,637,684
Sales Tax	10,016,056	10,608,131	10,340,055	11,177,000	11,163,000
State Income Tax	3,854,999	3,890,892	3,984,665	3,952,071	4,033,557
Replacement Tax	142,419	152,357	147,700	173,000	173,000
Use Tax	645,986	718,436	725,225	753,746	790,414
Grant Proceeds - State of IL	515,538	4,400	4,000	4,000	4,000
Grant Proceeds - Federal	41,381	40,421	12,000	12,000	27,000
Grant Proceeds - Other	19,094	5,310	-	-	-
Total Intergovernmental	15,235,473	15,419,947	15,213,645	16,071,817	16,190,971
Franchise Fees - Cable	640,472	645,315	626,000	669,000	669,000
Leased Car Tax	36,185	43,174	38,500	52,000	52,000
Telecommunications Tax	1,746,976	1,559,980	1,553,700	1,397,000	1,400,000
Hotel Tax	278,356	272,587	290,000	290,000	290,000
Total Other Taxes	2,701,989	2,521,056	2,508,200	2,408,000	2,411,000
Liquor Licenses	96,098	97,674	100,000	100,000	100,000
Building Permits	291,615	335,856	325,000	243,000	243,000
Occupancy Permits	5,440	7,305	6,000	6,000	6,000
Miscellaneous Licenses & Permits	41,175	15,674	25,000	25,000	25,000
Total Licenses & Permits	434,328	456,509	456,000	374,000	374,000
Police Department Fines	447,472	460,654	430,000	530,000	430,000
Police Towing (DUIs, etc.)	76,850	73,760	67,500	86,000	86,000
Adjudication Fines	56,908	59,079	60,000	60,000	60,000
Total Fines & Forfeitures	581,230	593,493	557,500	676,000	576,000
Review Fees	36,798	74,817	75,000	32,000	32,000
Inspection Services Fees	2,915	4,396	4,500	2,000	19,160
Storm Sewer Connection Fees	720	3,080	-	-	-
Zoning & Subdivision Fees	23,277	19,500	20,000	28,000	28,000
Parking Revenue	221,435	214,058	221,000	206,000	206,000
Special Police Detail	105,488	119,979	125,000	125,000	125,000
Total Charges for Services	390,633	435,830	445,500	393,000	410,160

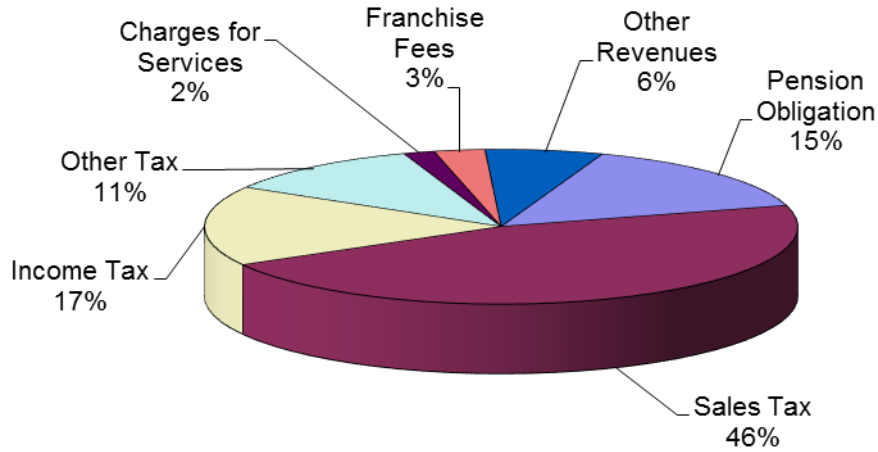
FY2015/2016
REVENUE SUMMARY (Cont'd)
GENERAL FUND

	2012/2013	2013/2014	2014/2015	2014/2015	2015/2016
	Actual	Actual	Budget	Estimate	Budget
REVENUES (Cont'd)					
Investment Interest	284,962	174,089	105,000	107,000	105,000
Total Interest Earnings	284,962	174,089	105,000	107,000	105,000
Rental Income	86,025	53,005	55,112	55,000	91,825
Transfer Station Host Fees	334,751	291,989	315,000	308,000	308,000
Capital Facilities Fees	13,959	20,228	-	-	-
Centennial Celebration	-	66,075	-	-	-
Reimbursed Expenses	11,244	39,504	5,500	42,000	5,500
Miscellaneous	44,047	174,804	85,000	233,000	62,000
Total Miscellaneous	490,026	645,605	460,612	638,000	467,325
Total Revenues	\$23,490,911	\$23,709,548	\$23,440,114	\$ 24,357,722	\$ 24,172,140

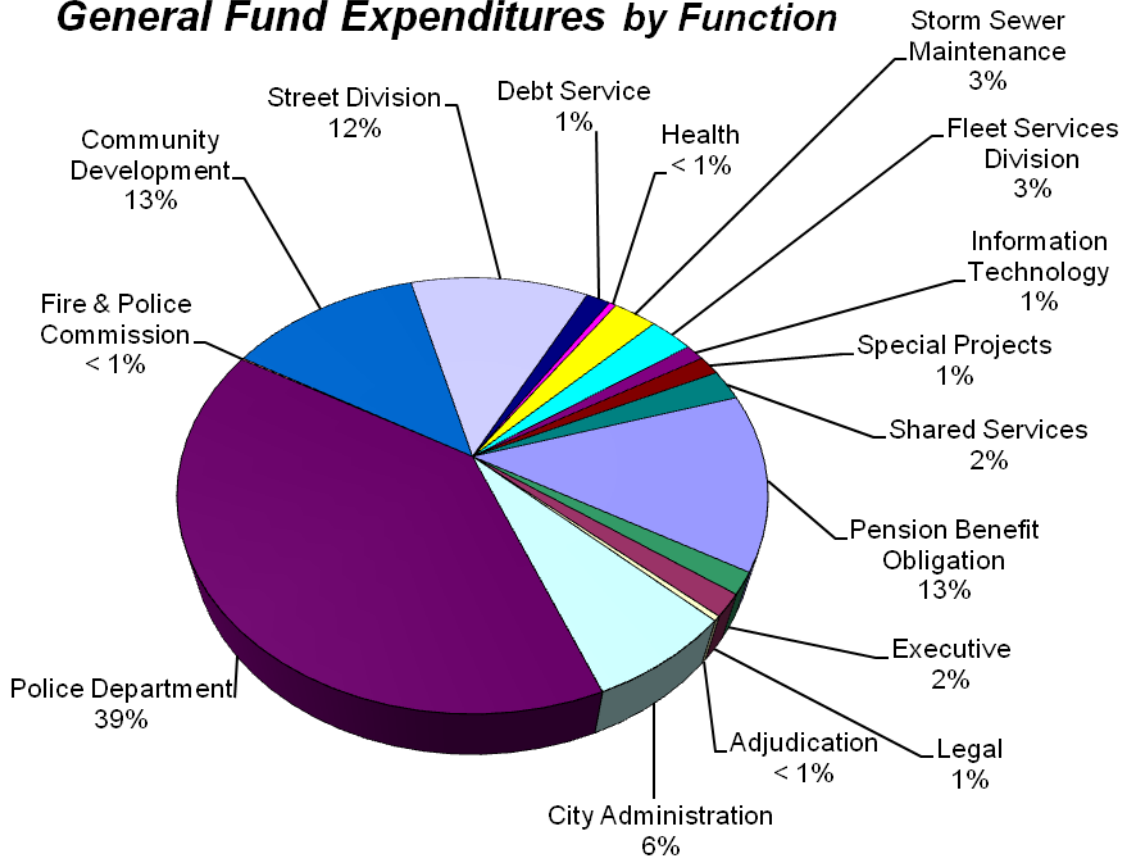
**FY2015/2016
EXPENDITURE SUMMARY
GENERAL FUND**

	2012/2013 Actual	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimate	2015/2016 Budget
EXPENDITURES					
Executive	405,145	582,298	517,298	497,298	446,431
Legal	309,250	365,657	413,350	413,350	463,350
City Administration	1,798,592	1,794,388	1,838,391	1,834,075	1,942,095
Adjudication	81,882	72,088	111,953	94,149	97,238
Police Department	9,589,064	10,035,119	10,609,883	10,580,632	10,967,380
Fire & Police Commission	39,208	31,500	30,023	30,023	31,583
Community Development	3,071,439	3,307,437	3,538,994	3,454,804	3,484,214
Street Division	2,807,709	3,266,280	3,823,042	3,823,042	3,218,684
Storm Sewer Maintenance	1,479,893	760,828	736,810	734,360	788,891
Fleet & Facility Services	683,873	660,091	758,911	754,238	793,874
Information Technology	341,936	417,184	318,783	318,783	343,982
Health	94,556	106,904	130,000	130,000	130,000
Special Projects	472,398	913,561	367,700	326,700	402,732
Shared Services	431,859	613,328	498,129	525,536	636,657
Pension Benefit Obligation	3,372,270	3,463,019	3,693,657	3,689,905	3,637,684
Debt Service	380,929	427,210	423,193	423,378	434,360
Total Expenditures	\$25,360,003	\$26,816,892	\$27,810,117	\$27,630,273	\$27,819,154
Revenues in Excess of Expenditures	\$ (1,869,092)	\$ (3,107,344)	\$ (4,370,003)	\$ (3,272,551)	\$ (3,647,014)
OTHER SOURCES (USES)					
Transfer In	2,637,118	2,972,057	3,894,706	3,272,551	3,647,014
Bond Proceeds	850,000	-	-	-	-
Bond Premium	9,988	-	-	-	-
Transfer Out	(1,544,818)	(2,259,249)	(2,377,933)	(4,028,766)	(3,498,312)
Total Other Sources/ (Uses)	\$ 1,952,288	\$ 712,808	\$ 1,516,773	\$ (756,215)	\$ 148,702
Change in Fund Balance	83,196	(2,394,536)	(2,853,230)	(4,028,766)	(3,498,312)
Beginning Balance, May 1	16,220,736	16,303,932	13,909,396	13,909,396	9,880,630
Ending Balance, April 30	16,303,932	13,909,396	11,056,166	9,880,630	6,382,318
Nonspendable Fund Balance	(2,093,698)	(1,999,373)	(2,239,098)	(2,406,803)	(2,406,803)
Assigned Fund Balance	-	(2,419,158)	(84,877)	(3,583,189)	(62,277)
Unassigned Fund Balance, April 30	\$14,210,234	\$ 9,490,865	\$ 8,732,191	\$ 3,890,638	\$ 3,913,238

General Fund Revenues by Source



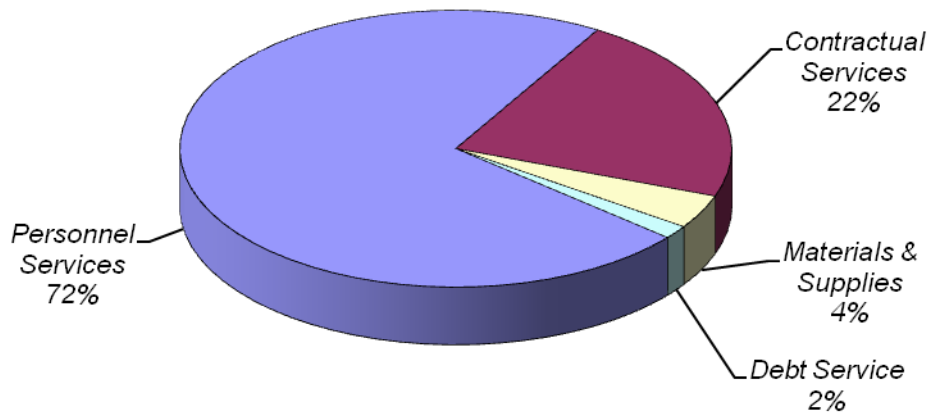
General Fund Expenditures by Function



**FY2015/2016
EXPENDITURE SUMMARY – MAJOR OBJECT
GENERAL FUND**

	Personnel Services	Contractual Services	Materials & Supplies	Capital Outlay	Debt Service	Grand Total
Executive	22,800	423,631	-	-	-	446,431
Legal	-	463,350	-	-	-	463,350
Administration Department	1,599,414	246,613	96,068	-	-	1,942,095
Adjudication	56,538	36,800	3,900	-	-	97,238
Police Department	8,949,614	1,616,026	401,740	-	-	10,967,380
Fire & Police Commission	-	31,583	-	-	-	31,583
Community Development	2,295,068	1,123,739	65,407	-	-	3,484,214
Street Division	2,024,715	847,303	346,666	-	-	3,218,684
Health	-	130,000	-	-	-	130,000
Storm Sewer Maintenance	651,627	69,650	67,614	-	-	788,891
Fleet & Facility Services Division	704,171	49,371	40,332	-	-	793,874
Information Technology	197,592	97,196	49,194	-	-	343,982
Special Projects	24,700	348,032	30,000	-	-	402,732
Shared Services	-	636,657	-	-	-	636,657
Pension Benefit Obligation	3,637,684	0	-	-	-	3,637,684
Debt Service	-	-	-	-	434,360	434,360
Total	20,163,923	6,119,951	1,100,921	-	434,360	27,819,154
% Percentage	72.48%	22.00%	3.96%	0.00%	1.56%	100.00%

General Fund Expenditures by Object



City of Crystal Lake
Annual Budget
Fiscal Year 2015/2016

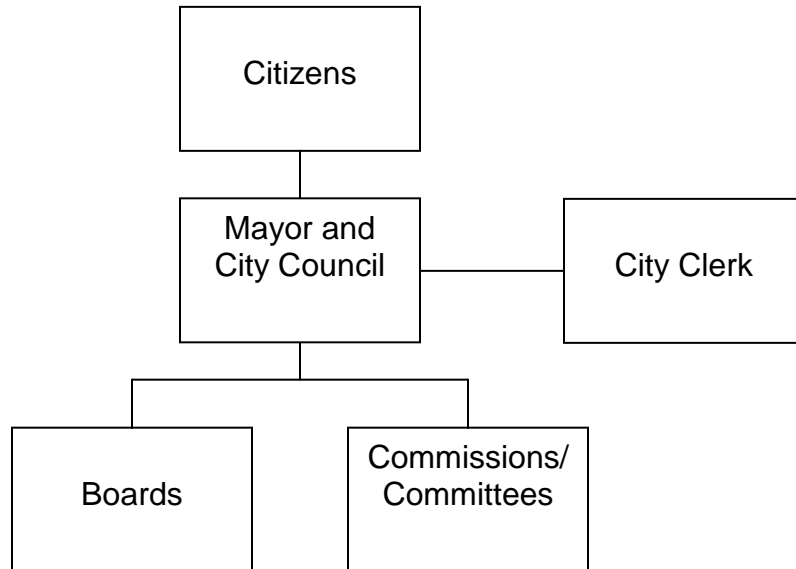


**EXECUTIVE
DEPARTMENT**

FY2015/2016
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 services.

FY2015/2016
ORGANIZATIONAL CHART
EXECUTIVE DEPARTMENT



FY2015/2016
ANNUAL BUDGET
EXECUTIVE DEPARTMENT

EXPENDITURES	2012/2013 Actual	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimate	2015/2016 Budget
Regular Salaries	22,510	22,990	22,800	22,800	22,800
Total Personnel Services	22,510	22,990	22,800	22,800	22,800
Professional Services	7,944	6,000	6,000	6,000	-
Training	5,788	8,906	6,680	6,680	6,680
Dues & Subscriptions	36,460	38,463	37,216	37,216	37,624
Insurance & Bonding	11,407	9,804	11,902	11,902	11,902
Community Activities	36,187	204,501	119,500	99,500	54,825
Other / Hotel Tax	284,849	291,634	313,200	313,200	312,600
Total Contractual Services	382,635	559,308	494,498	474,498	423,631
Total	\$ 405,145	\$ 582,298	\$ 517,298	\$ 497,298	\$446,431

FY2015/2016
ACCOUNT INFORMATION
EXECUTIVE DEPARTMENT

- A reduction in Community Activities expenses is largely the result of reclassifying costs associated with the production of a monthly newsletter to the City Administration Department.

FY2015/2016
ACCOUNT INFORMATION (Cont'd)
EXECUTIVE DEPARTMENT

Other/Hotel Tax	2012/2013	2013/2014	2014/2015	2014/2015	2015/2016
Item Description	Actual	Actual	Budget	Estimate	Budget
Crystal Lake Chamber of Commerce	4,963	4,880	5,000	5,000	5,000
Historic Downtown Assoc	35,000	35,000	35,000	35,000	35,000
Raue Center for the Arts	144,500	150,000	150,000	150,000	150,000
McHenry County Youth Sports Assn	52,778	52,800	52,800	52,800	52,800
Crystal Lake Babe Ruth Baseball	-	2,000	2,000	2,000	-
Lakeside Legacy Foundation	35,389	35,400	45,400	45,400	45,400
McHenry County Music Center	3,600	3,600	3,600	3,600	-
Crystal Lake Rowing Club	2,469	1,815	2,500	2,500	2,500
Berkshire Ballet Theatre	1,900	1,900	1,900	1,900	1,900
Convention & Visitors Bureau	4,000	4,000	14,000	14,000	14,000
Williams Street Repertory Theatre Co	-	-	1,000	1,000	1,000
Crystal Lake Soccer Federation	-	-	-	-	5,000
Total	\$ 284,599	\$ 291,395	\$ 313,200	\$ 313,200	\$312,600

City of Crystal Lake
Annual Budget
Fiscal Year 2015/2016



LEGAL AND JUDICIARY

FY2015/2016
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.

FY2015/2016
ANNUAL BUDGET
LEGAL AND JUDICIARY

EXPENDITURES	2012/2013 Actual	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimate	2015/2016 Budget
Professional	78,054	4,212	8,350	8,350	8,350
Legal	231,196	361,445	405,000	405,000	455,000
Total Contractual Services	309,250	365,657	413,350	413,350	463,350
Total	\$309,250	\$ 365,657	\$ 413,350	\$ 413,350	\$463,350

FY2015/2016
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. Due to ongoing litigation, additional funds are budgeted for fiscal year 2015/2016.

City of Crystal Lake
Annual Budget
Fiscal Year 2015/2016



**ADMINISTRATION
DEPARTMENT**

FY2015/2016
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.

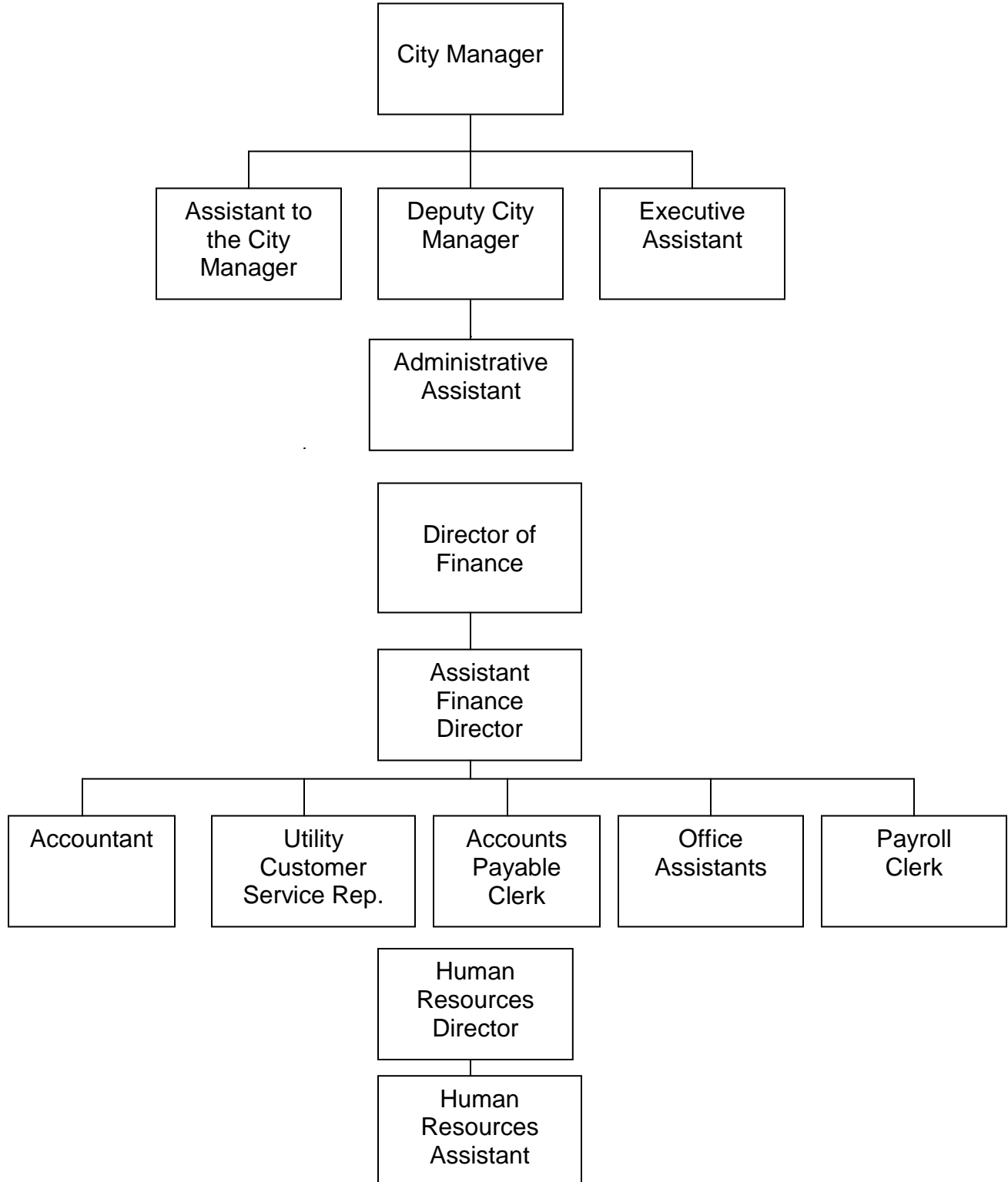
Finance Department

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.

FY2015/2016
ORGANIZATIONAL CHART
ADMINISTRATION DEPARTMENT



FY2015/2016 PERSONNEL SUMMARY ADMINISTRATION DEPARTMENT

Position	FY2013/2014	FY2014/2015	FY2015/2016
	Actual	Budget	Budget
City Manager	1.00	1.00	1.00
Director of Finance	1.00	1.00	1.00
Deputy City Manager	2.00	1.00	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	2.50	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	1.00	0.00
Total FTE	15.50	14.50	13.50

FY2014/2015 ACCOMPLISHMENTS ADMINISTRATION DEPARTMENT

- Crystal Lake Centennial Celebration. City Staff performed numerous functions to organize and manage the City's Centennial Celebration:

Provided support and guidance to the Centennial Committees.

Monthly Historic Speaker Series

City Staff assisted with the coordination of public information regarding centennial events.

City Staff worked with the Committee to hold the Centennial Closing events in September 2014.

FY2014/2015
ACCOMPLISHMENTS (Cont'd)
ADMINISTRATION DEPARTMENT

- City Staff managed the maintenance and operations of the Three Oaks Recreation Area. City Staff also negotiated an agreement with Copley McGinnis LLC for the development of a cable wakeboard park. Also, City staff received an Illinois Department of Natural Resources Open Space and Lands Acquisition and Development grant to pay for 50% of the cost of a scuba facility. This public scuba facility will open in Spring 2015.
- The City completed a number of major capital improvement projects.
- The City continued implementation of an electrical aggregation program for its residents which provide cost savings for the supply of electricity.
- 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.
- 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.
- 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 MCRide 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.

FY2014/2015
ACCOMPLISHMENTS (Cont'd)
ADMINISTRATION DEPARTMENT

- The City received the Certificate of Achievement for Excellence in Financial Reporting and the Distinguished Budget Presentation Award from Government Finance Officers' Association.

FY2015/2016
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.
- Continue to strengthen and diversify revenues.
- Continue to explore strategic annexation opportunities.
- Continue to work with community organizations and residents to understand and address community problems.
- Continue to support community events that create opportunities for community and neighborhood gatherings.
- Continue to promote effective communication through the enhanced use of the City government access channel, the development of a City marketing plan, and the City website.
- Continue to evaluate and improve customer service delivery needs and actions.
- Continue to increase utilization of technology.
- Continue to foster intergovernmental collaboration.

FY2015/2016
OBJECTIVES (Cont'd)
ADMINISTRATION DEPARTMENT

- 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.
- Utilizing the new Budget software, create a new format and enhanced Performance Measurement Program/Report.
- Complete 2015/2016 Citizen Survey. Continue to create and implement a comprehensive index of community satisfaction with municipal services.
- Facilitate the electronic delivery of the City newsletter.
- Continue to enhance the City website.
- Streamline performance evaluation and recruiting process by implementing a Human Capital Management Software system.
- Enhance leadership/supervisor training.
- Update compensation and classification plan.

FY2015/2016
ANNUAL BUDGET
ADMINISTRATION DEPARTMENT

EXPENDITURES	2012/2013 Actual	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimate	2015/2016 Budget
Regular Salaries	1,322,087	1,346,113	1,295,577	1,295,577	1,334,729
Part-time Salaries	34,152	34,003	37,718	37,718	40,167
Overtime	-	1,642	2,500	500	2,500
Group Insurance	220,223	219,876	219,358	219,358	222,018
Total Personnel Services	1,576,462	1,601,634	1,555,153	1,553,153	1,599,414
Professional	40,463	24,607	37,030	37,030	32,030
Annual Audit	16,680	16,383	21,500	21,400	20,535
Publishing	4,144	4,346	7,100	5,100	7,100
Postage & Freight	23,422	12,897	36,238	36,238	55,638
Training	9,681	5,923	9,500	9,500	9,500
Dues & Subscriptions	8,054	8,524	8,116	10,000	8,666
Insurance & Bonding	55,237	50,109	56,866	56,866	56,866
Physical Examinations	806	680	2,000	2,000	4,428
Office Equipment	4,201	6,901	5,350	5,350	5,350
Employee Programs	10,974	9,533	30,000	30,000	46,500
Total Contractual Services	173,662	139,903	213,700	213,484	246,613
Office Supplies	10,729	10,825	11,300	11,300	11,300
Motor Fuel & Lub.	1,875	3,242	1,750	1,950	1,750
Comp. Hardware & Software	7,012	7,021	9,888	9,888	8,538
Small Tools & Equipment	2,682	1,226	4,800	2,600	3,100
Automotive Supplies	1,852	2,217	2,000	2,000	2,000
Stationery & Printing	24,318	28,320	39,800	39,700	69,380
Total Materials & Supplies	48,468	52,851	69,538	67,438	96,068
Total	\$1,798,592	\$1,794,388	\$1,838,391	\$ 1,834,075	\$1,942,095

FY2015/2016
ACCOUNT INFORMATION
ADMINISTRATION DEPARTMENT

- The City compensates its employees based on a 14 day pay period, multiplied by 26 times per year, which translates to 364 days per year. After eleven (11) years the City is faced with paying employees for each year's remaining calendar day plus an extra day for each leap year. The Salaries budget reflects the payment of a 27th payroll during fiscal year 2015/2016. This payroll anomaly will not occur again for eleven more years. Personnel costs associated with an Office Assistant position have been reallocated to the Water and Sewer Fund. The Office Assistant is responsible for providing utility billing assistance to Crystal Lake customers. Costs associated with providing utility billing assistance to Crystal Lake customers have been reallocated to the Water and Sewer Fund.
- Due to favorable claims experience, group health insurance costs are anticipated to rise only 0.4%. Reductions or increases beyond 0.4% for fiscal year 2015/2016 are attributed to plan changes (single to family coverage, family to spousal coverage, etc.).
- For fiscal year 2015/2016, filing fees associated with liens for water and sewer service have been re-allocated from the Professional Services account to the Water and Sewer Fund.
- An increase in Postage & Freight expenses for fiscal year 2015/2016 is the result of reclassifying expenses associated with the monthly newsletter. During fiscal year 2014/2015, costs were shared with the Executive Department.
- Additional funds have been budgeted in the Physical Examinations account for fiscal year 2015/2016. Funds will be used to pay for examinations for seasonal employees other than those employed at the Three Oaks Recreation Area. Physicals for the Three Oaks Recreation Area employees are budgeted in the Three Oaks Recreation Area Fund.
- Additional funds have been requested in the Employee Programs account for fiscal year 2015/2016. Additional funds will be used to enhance employee training.
- Annual maintenance fees for the City's new budget software have been allocated from the Computer Hardware & Software account to the Shared Services Division.

FY2015/2016
ACCOUNT INFORMATION (Cont'd)
ADMINISTRATION DEPARTMENT

- A reduction in the Small Tools and Equipment account best reflects items that will be needed during fiscal year 2015/2016.
- An increase in Stationery & Printing expenses for fiscal year 2015/2016 is the result of reclassifying expenses associated with the monthly newsletter. During fiscal year 2014/2015, costs were shared with the Executive Department.

City of Crystal Lake
Annual Budget
Fiscal Year 2015/2016



**ADMINISTRATIVE
ADJUDICATION**

**FY2015/2016
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.

**FY2015/2016
PERSONNEL SUMMARY
ADMINISTRATIVE ADJUDICATION DIVISION**

Position	FY2013/2014 Actual	FY2014/2015 Budget	FY2015/2016 Budget
Administrative Assistant	1.00	1.00	1.00
Total FTE	1.00	1.00	1.00

**FY2014/2015
ACCOMPLISHMENTS
ADMINISTRATIVE ADJUDICATION DIVISION**

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

**FY2015/2016
OBJECTIVES
ADMINISTRATIVE ADJUDICATION DIVISION**

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

FY2015/2016
ANNUAL BUDGET
ADMINISTRATIVE ADJUDICATION DIVISION

EXPENDITURES	2012/2013	2013/2014	2014/2015	2014/2015	2015/2016
	Actual	Actual	Budget	Estimate	Budget
Regular Wages	44,027	44,688	46,910	46,910	49,466
Overtime	-	400	-	-	-
Group Health Insurance	6,967	7,315	6,947	6,947	7,072
Total Personnel Services	50,994	52,403	53,857	53,857	56,538
Professional	29,854	19,020	53,396	35,592	36,000
Postage & Freight	474	363	800	800	800
Total Contractual Services	30,328	19,383	54,196	36,392	36,800
Office Supplies	310	52	500	500	500
Comp. Hardware & Software	250	250	2,200	2,200	2,200
Stationery & Printing	-	-	1,200	1,200	1,200
Total Materials & Supplies	560	302	3,900	3,900	3,900
Total	\$ 81,882	\$ 72,088	\$ 111,953	\$ 94,149	\$ 97,238

FY2015/2016
ACCOUNT INFORMATION
ADMINISTRATIVE ADJUDICATION DIVISION

- The City compensates its employees based on a 14 day pay period, multiplied by 26 times per year, which translates to 364 days per year. After eleven (11) years the City is faced with paying employees for each year's remaining calendar day plus an extra day for each leap year. The Salaries budget reflects the payment of a 27th payroll during fiscal year 2015/2016. This payroll anomaly will not occur again for eleven more years.
- The fiscal year 2015/2016 budget anticipates that a total of twelve (12) days of hearings be held as opposed to eighteen (18) that were budgeted for fiscal year 2014/2015. As a result, the fiscal year 2015/2016 budget for Professional Services was reduced.

City of Crystal Lake
Annual Budget
Fiscal Year 2015/2016



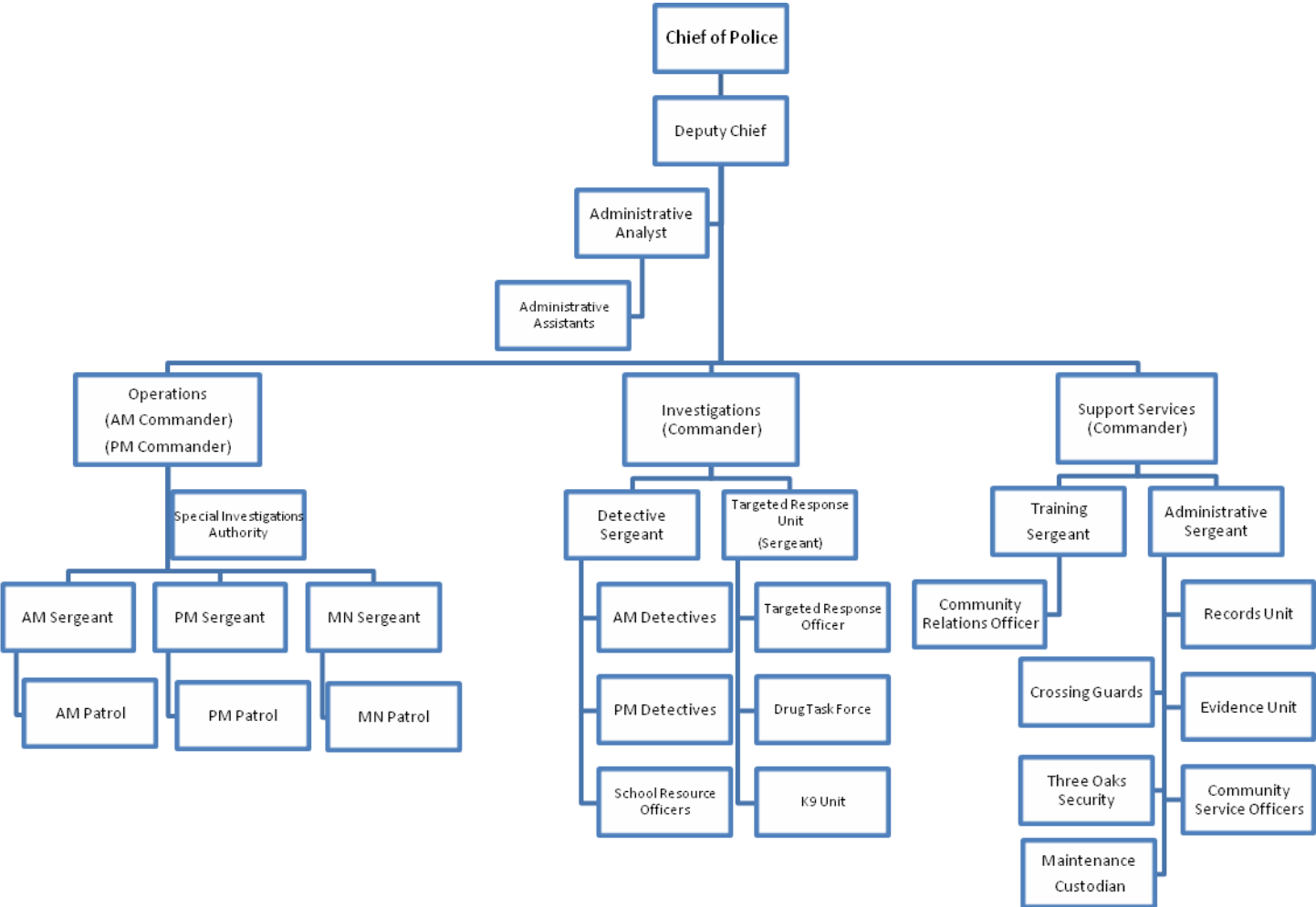
**POLICE
DEPARTMENT**

FY2015/2016
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: preventative patrol operations, traffic services, 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.

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.

FY2015/2016 ORGANIZATIONAL CHART POLICE DEPARTMENT



FY2015/2016 PERSONNEL SUMMARY POLICE DEPARTMENT

Position	FY2013/2014	FY2014/2015	FY2015/2016
	Actual	Budget	Budget
Police Chief	1.00	1.00	1.00
Deputy Police Chief	1.00	1.00	1.00
Commander	4.00	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
Administrative Assistant	1.00	1.75	1.75
Administrative Clerk	0.75	0.00	0.00
Police Records Supervisor	1.00	1.00	1.00
Administrative Analyst	1.00	1.00	1.00
Police Records Assistant	4.00	4.00	4.00
Maintenance Custodian	1.00	1.00	1.00
Total FTE	79.75	79.75	79.75

FY2014/2015 ACCOMPLISHMENTS POLICE DEPARTMENT

- 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.

This goal is in progress and on target to be completed. Traffic enforcement activities are being conducted and once these initiatives are complete, staff will analyze the data and create a presentation illustrating our efforts. This presentation will be sent to the Illinois Chiefs of Police Association for review and consideration.

FY2014/2015
ACCOMPLISHMENTS (Cont'd)
POLICE DEPARTMENT

- 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.

This goal is in progress and on target to be completed. In June, staff participated in a cyber attack exercise. Another scenario based training activity will be scheduled later this year. This activity will include participation by our recently appointed supervisors.

- 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.

This goal is complete. In July staff met with seniors to discuss potential scams as well as tactics to prevent exploitation. In addition the Department coordinated a presentation given by the State of Illinois Comptroller's Office regarding senior scams and identity theft.

- 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.

This goal is complete. In 2014 submissions into the Peer Jury Program increased by 71%. In addition the new Investigations Sergeant will assume their role in the McHenry County Juvenile Officers Association.

FY2014/2015
ACCOMPLISHMENTS (Cont'd)
POLICE DEPARTMENT

- 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.

This goal is complete. The Department purchased software from Public Engines called Crime Reports. This software is up and running and the next step will be enabling access in the squad cars.

- 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.

This goal is in progress and on track for completion. One check occurred in June and another check was completed before Halloween.

- 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.

This goal is complete. One supervisor attended and graduated from the Northwestern University Center for Public Safety's Staff and Command training. Leadership training was also provided by Dr. Thomas Meloni from Western

FY2014/2015
ACCOMPLISHMENTS (Cont'd)
POLICE DEPARTMENT

Illinois University for management staff in 2014. Finally, three students participated in the internship program during this year.

- 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.

This goal is in progress and on track to be completed. The next status report is due March 2015. Also during the spring, the Department will hold a mock reaccreditation assessment with regional assessors. These assessors will provide feedback regarding our areas of strengths and weaknesses. Later in 2015 the Department will also hold our formal assessment with CALEA assessors. This assessment will determine our accreditation status.

- 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.

FY2014/2015
ACCOMPLISHMENTS (Cont'd)
POLICE DEPARTMENT

IRMA will provide a report identifying areas of needed improvement with specific, identifiable recommendations. The goal will be to implement these recommendations.

This goal is nearly complete. One suggestion that has not been implemented regards developing a mandatory fitness program. Due to contractual considerations, this recommendation will be further evaluated in 2015.

- 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.

This goal is in progress and on track to be completed. During this campaign there will be eight enforcement efforts centered around the following days: Halloween, Thanksgiving, Christmas/New Years, Super Bowl, St. Patrick's Day, Memorial Day, Independence Day, and Labor Day. To date, each event completed has had success and similar results are anticipated for the remaining events.

- 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.

FY2014/2015
ACCOMPLISHMENTS (Cont'd)
POLICE DEPARTMENT

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.

This goal will be suspended. The federal government has yet to establish a firm deadline for Advanced Authentication. As a result, until details regarding specific requirements are finalized the completion of this goal will be delayed.

FY2015/2016
OBJECTIVES
POLICE DEPARTMENT

- The Department will continue participation in the Illinois Traffic Safety Challenge, improving upon our commitment to traffic safety through a reduction in traffic crashes and most importantly reduce the occurrences of injuries that result from them.
- 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.
- The Department will facilitate at least three (3) community presentations during the fiscal year covering topics of current crime trends affecting our residents and/or business owners.
- 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.

FY2015/2016
OBJECTIVES (Cont'd)
POLICE DEPARTMENT

- 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 staff to leadership and other police management training.
 - Continue enhancing the Department's internship program to ensure mentoring opportunities are available.

- Maintain CALEA accreditation compliance through the reaccreditation phase.
 - The Police Department will undergo our second onsite assessment through CALEA in October of 2015. A successful assessment will allow the Department to retain its accreditation status for three more years.

- Create lesson plans and handouts for patrol roll call training in crime scene responsibilities on a variety of topics, including, but not limited to:
 - Securing the scene
 - Protecting evidence
 - Entry/exit log
 - Photographing
 - Canvass form
 - Use of in-car camera for area documentation of vehicles
 - Preliminary investigation

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

- Research and discuss the feasibility and worth of the formulation of a dedicated Traffic Unit.

**FY2015/2016
ANNUAL BUDGET
POLICE DEPARTMENT**

EXPENDITURES	2012/2013 Actual	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimate	2015/2016 Budget
Regular Salaries	6,189,591	6,402,772	6,648,613	6,648,613	7,020,596
Part-time Salaries	64,919	59,525	71,152	71,152	76,074
Overtime	395,731	383,654	519,251	490,000	549,251
Group Insurance	1,061,707	1,170,361	1,242,781	1,242,781	1,303,693
Total Personnel Services	7,711,948	8,016,312	8,481,797	8,452,546	8,949,614
Professional	1,137,914	1,275,162	1,289,680	1,289,680	1,162,115
Publishing	129	232	100	250	100
Postage & Freight	4,697	2,887	4,000	4,000	4,000
Training	50,597	61,351	65,495	65,495	74,035
Dues & Subscriptions	8,592	11,290	15,290	15,290	15,080
Insurance & Bonding	309,756	279,641	318,326	318,326	318,326
Building & Offices Maintenance	-	-	-	-	-
Physical Examinations	-	2,965	8,800	8,650	8,800
Operating Equipment	16,189	19,682	21,320	21,320	21,320
Office Equipment	2,856	2,449	4,750	4,750	4,750
Radio Equipment	2,656	5,712	7,500	7,500	7,500
Rental - Buildings & Equip.	5,400	1,100	-	-	-
Total Contractual Services	1,538,786	1,662,471	1,735,261	1,735,261	1,616,026
Office Supplies	12,478	11,122	11,320	11,320	11,320
Cleaning Supplies	448	547	800	800	800
Motor Fuel & Lub.	168,877	127,249	170,000	170,000	170,000
Comp. Hardware & Software	25,673	32,346	41,360	41,360	42,960
Small Tools & Equipment	31,698	61,088	60,385	60,385	58,860
Auto. Supplies & Materials	32,236	40,306	35,150	35,150	35,150
Clothing	53,644	72,895	63,760	63,760	72,600
Stationery & Printing	3,736	10,592	10,050	10,050	10,050
Total Materials & Supplies	328,790	356,145	392,825	392,825	401,740
Automotive Equipment	-	191	-	-	-
Operating Equipment	9,540	-	-	-	-
Total Capital Outlay	9,540	191	-	-	-
Total	\$9,589,064	\$10,035,119	\$10,609,883	\$10,580,632	\$10,967,380

FY2015/2016
ACCOUNT INFORMATION
POLICE DEPARTMENT

- The City compensates its employees based on a 14 day pay period, multiplied by 26 times per year, which translates to 364 days per year. After eleven (11) years the City is faced with paying employees for each year's remaining calendar day plus an extra day for each leap year. The Salaries budget reflects the payment of a 27th payroll during fiscal year 2015/2016. This payroll anomaly will not occur again for eleven more years.
- Additional funds have been requested in the Overtime account. Additional funds will provide for law enforcement personnel to monitor activities and events at the City's Three Oaks Recreation Area. Coming to the Three Oaks Recreation Area facility during fiscal year 2015/2016 is a new water sport attraction, wakeboarding.
- Due to favorable claims experience, group health insurance costs are anticipated to rise only 0.4%. Reductions or increases beyond 0.4% for fiscal year 2015/2016 are attributed to plan changes (single to family coverage, family to spousal coverage, etc.).
- A decrease in the Professional Services account is largely attributed to a reallocation of SEECOM dispatch services to the Fire Rescue Fund. The reallocation of costs best matches expenses to funding sources.
- Additional funds have been requested in the Training account. Additional funds will provide staff with additional training opportunities.
- Additional funds have been requested in the Clothing account for fiscal year 2015/2016. Additional funds will provide for the replacement of bulletproof vests. The City anticipates that the Department of Justice will reimburse the City up to fifty-percent (50%) for each vest purchased.

City of Crystal Lake
Annual Budget
Fiscal Year 2015/2016



**FIRE AND POLICE
COMMISSION**

FY2015/2016
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.

FY2014/2015
ACCOMPLISHMENTS
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.

The City conducted a promotional examination and process for the position of Fire Lieutenant and completed the process for Police Sergeant in July of this 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.

- Complete a revision of and seek Council approval of a revision to the Board of Fire and Police Commission Rules and Regulations.

A revision to the Rules and Regulations as a result of the new agreement with MAP is underway and will be completed soon.

**FY2015/2016
OBJECTIVES
FIRE & POLICE COMMISSION**

- Conduct promotional examinations and processes as needed for the establishment of eligibility lists for the position of Battalion/Bureau Chief as it expires in 2015 and for Police Sergeant or Fire Lieutenant 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.

**FY2015/2016
ANNUAL BUDGET
FIRE & POLICE COMMISSION**

EXPENDITURES	2012/2013 Actual	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimate	2015/2016 Budget
Professional Services	15,301	6,894	-	-	-
Publishing	1,122	-	3,520	3,520	3,520
Postage & Freight	23	91	650	650	650
Training	-	1,000	1,650	1,650	1,650
Dues & Subscriptions	375	375	395	395	395
Insurance & Bonding	2,404	2,066	2,508	2,508	2,508
Examinations	19,983	21,074	21,300	21,300	22,860
Total Contractual Services	39,208	31,500	30,023	30,023	31,583
Total	\$ 39,208	\$ 31,500	\$ 30,023	\$ 30,023	\$ 31,583

**FY2015/2016
ACCOUNT INFORMATION
FIRE & POLICE COMMISSION**

- An increase in the Examinations account expenses are attributed to increases in cost to complete psychological exams. Psychological exams are essential in promotional examination processes of the Board of Fire and Police Commissioners.

City of Crystal Lake
Annual Budget
Fiscal Year 2015/2016



**COMMUNITY
DEVELOPMENT
DEPARTMENT**

**FY2015/2016
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 DIVISION

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

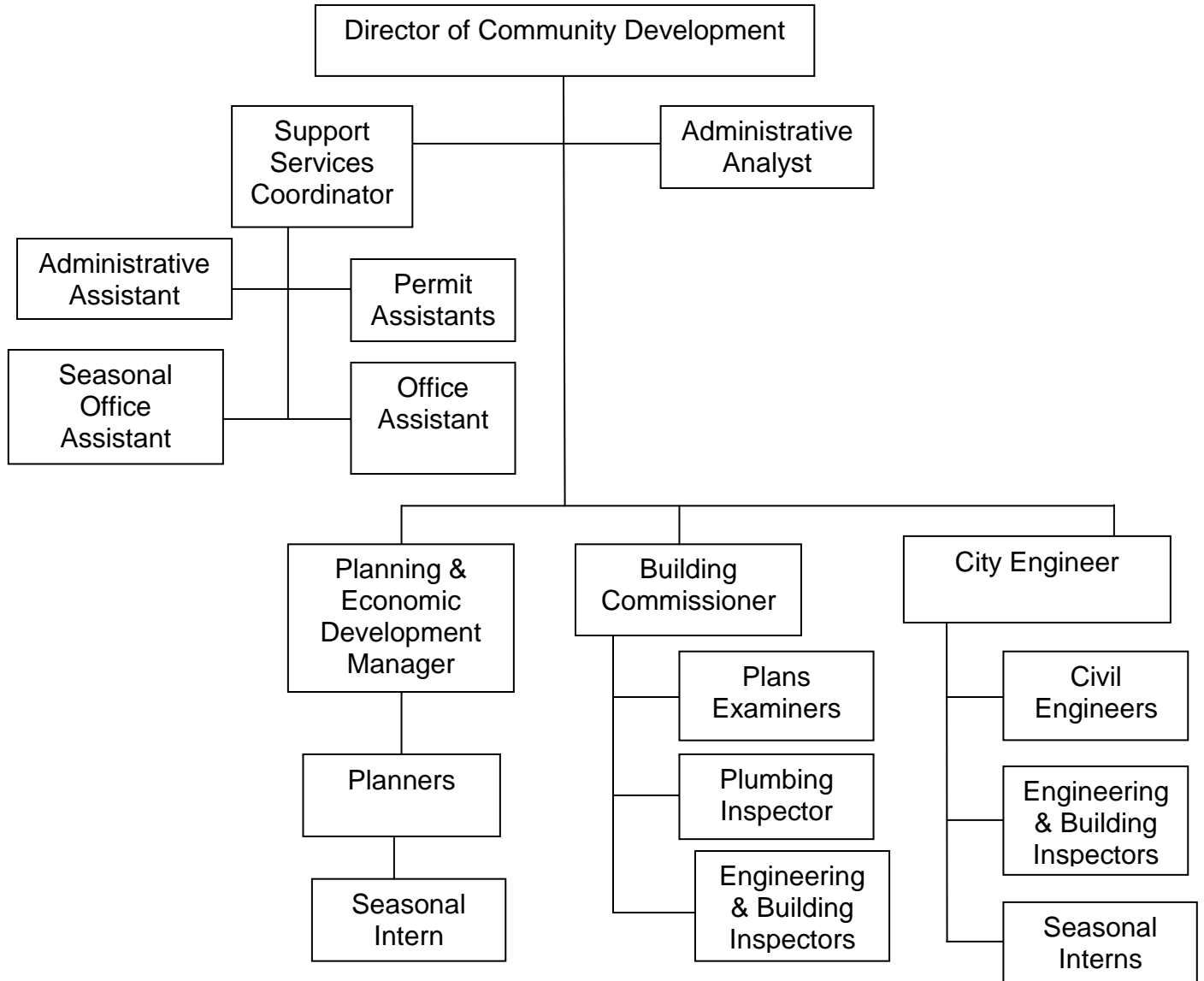
ENGINEERING DIVISION

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

PLANNING & ECONOMIC DEVELOPMENT DIVISION

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

FY2015/2016
 ORGANIZATION CHART
 COMMUNITY DEVELOPMENT



FY2015/2016 PERSONNEL SUMMARY COMMUNITY DEVELOPMENT

Position	FY2013/2014	FY2014/2015	FY2015/2016
	Actual	Budget	Budget
Community Development Director	0.00	1.00	1.00
Director of Planning & Economic Development	1.00	0.00	0.00
Director of Engineering & Building	1.00	0.00	0.00
Building Commissioner	1.00	1.00	1.00
City Engineer	0.00	1.00	1.00
Assistant City Engineer	1.00	0.00	0.00
Planning & Economic Development Manager	0.00	1.00	1.00
Assistant Director of Planning & Economic Development	1.00	0.00	0.00
Planner	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
Engineering Tech	0.00	3.00	3.00
Plumbing Inspector	1.00	1.00	1.00
Engineering & Building Inspector	7.00	3.00	3.00
Administrative Analyst	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
Permit Assistant	3.00	2.75	2.75
Total FTE	25.00	22.75	22.75

FY2014/2015 ACCOMPLISHMENTS COMMUNITY DEVELOPMENT

Building Division

- 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.

The Division introduced using tablets to record inspection results in the field, and has continued to work on improving their utility.

- Modify the format of the current customer service forms to gather different feedback and encourage additional responses from contractors and business owners.

The Division continued its survey program to help measure service satisfaction. Overall, the Division continues to receive good marks on its professionalism, timeliness, and communication.

FY2014/2015
ACCOMPLISHMENTS (Cont'd)
COMMUNITY DEVELOPMENT

- Continue to train department personnel on post-disaster damage assessment. Develop new procedures and tools to streamline damage assessment process.

The Division has continued to train personnel on post-disaster damage assessment.

- 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.

The Division contributed articles to the City Newsletter throughout the year to help advise homeowners on safety and home maintenance practices.

- Hire a qualified contractor to aid with Building Division services during peak times.

In order to accommodate the growing demand for services, the Building Division conducted a search for a qualified consultant to help with Building Division services. TPI was selected, and the Division has used them for property maintenance inspections and plumbing reviews and inspections. The City has conducted surveys on TPI's performance, and has received limited but overall positive feedback.

- Review inspection practices to ensure the most effective use of inspector's time.

The Building Division studied the inspections for many common permit types and determined that some inspections could be eliminated without a significant drop in customer services. For example, a roof permit would typically have two inspections: and in-progress inspection and a final inspection. This significantly reduces the inspection load and allows inspectors to reallocate that time to more complicated inspections and permit reviews.

Engineering Division

- 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.

The McHenry County Board approved the amended McHenry County Stormwater Management Ordinance on November 18, 2014. A comprehensive review of the revised County stormwater ordinance as it compares to the City's current stormwater ordinance was completed.

- Continue to train department personnel on post-disaster damage assessment. Develop new procedures and tools to streamline the damage assessment process.

The Division has continued to train personnel on post-disaster damage assessment.

FY2014/2015
ACCOMPLISHMENTS (Cont'd)
COMMUNITY DEVELOPMENT

- 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.

Examples of positive outcomes from the City's good relationships with other transportation agencies include:

- *The City approached the McHenry County Division of Transportation about installing a pedestrian crossing beacon across Ackman Road. MCDOT saw the value in this project and offered to take the lead in implementing it.*
 - *The transportation master planning process was initiated. A public meeting was held to gather feedback on July 16, 2014.*
- Continue to research and apply for grant opportunities to help offset costs for needed City improvements.

The Engineering Division applied for federal STP funding to extend Teckler Boulevard to Main Street and to reconstruct Dole Avenue. Both of these projects did not receive funding.

A pre-application was submitted to the Illinois Emergency Management Agency requesting grant funds through the Hazard Mitigation Grant Program for the flooding in Area 4 (south of the lake) and Area 1C (Crystal Lake Avenue/Pine Street/Route 14/Oriole Trail). The pre-application was not accepted for Area 4; however, Area 1C is still under consideration.

- Continue monitoring the State's Route 31 at Route 176 intersection improvement.

This intersection improvement was completed in November of 2014.

- Assist the Public Works Department with the second stage of the County Club Area water main improvement project.

Stage two of the County Club Area water main improvement project was completed in July of 2014. Design engineering for stage three was completed.

- Oversee the construction of the South Main Street Improvements and associated utility relocations.

All utility relocations were completed in November of 2014. The project was let and Copenhagen Construction is the contractor. Construction started in the spring of 2015.

FY2014/2015
ACCOMPLISHMENTS (Cont'd)
COMMUNITY DEVELOPMENT

- Continue to coordinate with IDOT on the Route 14 Improvement from Lake Shore Drive (City of Woodstock) to Crystal Lake Avenue.

Utility relocations are anticipated to be complete by April of 2015. The project was let and Plote Construction is the contractor. The contractor anticipates starting construction in the spring of 2015.

- Continue the preliminary and design engineering of the Crystal Lake Avenue and Main Street Improvement.

Preliminary engineering was completed in the winter of 2015.

- Initiate the preliminary engineering of the Main Street and Route 176 intersection Improvement.

Preliminary engineering was initiated.

- Continue the preliminary and design engineering of the Country Club Multi-use Path Improvement.

Preliminary and design engineering was completed in the winter of 2015.

- 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.

The Division completed an analysis of various areas throughout the City that have a history of flooding in December of 2014. The Division also completed an updated flooding study, which prioritizes the various flooding analyses to create a long-term flooding mitigation improvement plan in spring of 2015. Additionally, a hydraulic/hydrologic modeling of the lake was completed in fall of 2014. The Division formally submitted the model to the various regulatory agencies for approval in the winter of 2015.

FY2014/2015
ACCOMPLISHMENTS (Cont'd)
COMMUNITY DEVELOPMENT

- Utilize a trial of GSB 88, a pavement rejuvenator, to evaluate its effectiveness as a long-term pavement preservation technique.

The Division has completed a trial of GSB 88 on a few streets, and will continue to monitor the streets to determine its long-term effectiveness.

Planning and Economic Development Division

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

The Division has been active in promoting Crystal Lake through the International Council of Shopping Centers as well as other activities. Over 520,000 square feet in business occupancies occurred in 2014.

- 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.

The Division has continued working with existing and former businesses in Crystal Lake to expand or relocate facilities here. Some of the positive outcomes of this have been:

- *Terra Cotta Industries acquisition and 105,000 square foot occupancy of the former Eisenmann property.*
 - *Cardinal Pack relocation in Crystal Lake.*
 - *National Gift Card's return to Crystal Lake and occupancy of 45,000 square feet.*
- 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 Visit McHenry County on marketing Crystal Lake's tourism opportunities, particularly our historic downtown, Three Oaks Recreation Area, Raue Center, etc.

FY2014/2015 ACCOMPLISHMENTS (Cont'd) COMMUNITY DEVELOPMENT

The Division had continued to be proactive in communicating positive development news to the public. The division has achieved this by:

- *Issuing timely press releases announcing new businesses in Crystal Lake, such as Burlington Coat Factory and Fresh Thyme Market.*
 - *Placing quarter page advertisements in the Northwest Herald promoting new businesses.*
 - *Working with organizers on several special events, include the Tour De Crystal Lake, IL Championship Triathlon, the City's Centennial events, and the Historic Preservation Commission Trolley Tour.*
 - *Conducted a Developers' Input Forum.*
- 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).

The City has contacted developers directly to promote the TIF redevelopment areas and recruit new developments to these important areas.

- Continued progress with comprehensive annexations to include pocketed commercial and residential areas and peripheral, strategic areas.

The Division continued its pocketed annexation program. Several properties were annexed, and a plan was developed about how to move forward with the rest of the properties.

- Work with Departments to expand the citywide Geographic Information System (GIS) enterprise system to include training, expansion of available info, and end-user experience.

The Community Development Department conducted an RFP for a GIS services consultant to improve the existing GIS data and provide additional staff training.

- 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.

Improvements to the development review system are researched by the Community Development Department staff and are incorporated as necessary.

FY2014/2015
ACCOMPLISHMENTS (Cont'd)
COMMUNITY DEVELOPMENT

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

The Planning and Zoning Commission held a training session to review their purview and relevant case law. All three groups maintain their training on Open Meetings Act requirements.

FY2015/2016
OBJECTIVES
COMMUNITY DEVELOPMENT

Department Wide

- Utilize customer e-mails obtained during permit and development process to send electronic surveys. Report on survey results regularly.
- Review and streamline the development process.
- Improve service to residents by investing in staff training. Cross-train employees to ensure redundancy for essential functions.
- Improve the utilization of the City's web-based Geographic Information System (GIS) through adding features, and providing additional training to staff.

Building Division

- Improve use of tablets for field inspections by taking advantage of new features in updated Springbrook program.
- Implement document scanning program as part of City-wide initiative.
- Conduct a comprehensive review of all Building Division forms and handouts to ensure accuracy and consistency.
- Review division processes, such as permit reviews and inspections, to ensure efficiency.
- Improve public awareness of the importance of Building Code benefits through participation in the National Night Out, the International Code Council Building Safety Month, and creating timely, informational articles for the City newsletter.

Engineering Division

- Continue to conduct street maintenance programs, such as resurfacing, pavement preservations, and pavement marking. Develop a long-range plan prioritizing street reconstructions.

FY2015/2016
OBJECTIVES (Cont'd)
COMMUNITY DEVELOPMENT

- Continue Flooding Mitigation programs:
 - Proceed through the first steps outlined in the approved flooding study update.
 - Obtain an approved FEMA model for Crystal Lake.
 - Amend the City's storm water ordinance to reflect the amended McHenry County Storm Water Ordinance.
 - Continue maintenance of Cove Pond Wetland.
- Continue to maintain safe pedestrian sidewalks:
 - Conduct annual sidewalk program, which helps minimize insurance claims related to tripping hazards.
 - Finalize the ADA transition plan for sidewalk ramps.
 - Conduct the Downtown Sidewalk Program.
- Create the framework for the establishment of a Neighborhood Traffic Study Program, which would evaluate existing neighborhood traffic conditions and provide recommendations to create a consistent striping, traffic control, signage, and traffic calming plan for the City.
- Design and implement transportation project to increase safety and decrease congestion, including:
 - South Main Street Improvement
 - Route 14 Improvement
 - Country Club Multi-use Path
 - Brink Street Parking Lot Reconstruct
 - Crystal Lake Avenue and Main Street Improvement
 - Route 176 and Main Street Intersection Improvement
 - Illuminated Street Name Sign Program
- Assist Public Works in the construction of the final phase of the Country Club Water Main replacement program.
- Continue to pursue grant funding from outside agencies.
- Continue to maintain good relationships with other transportation agencies.

FY2015/2016
OBJECTIVES (Cont'd)
COMMUNITY DEVELOPMENT

Planning and Economic Development Division

- Promote development, redevelopment, and business occupancies in primary retail-commercial corridors and industrial parks. Actively market available properties through email marketing, retailer and developer contacts, and industry trade organizations. Promote and coordinate development for the City's TIF districts. Promote redevelopment of the Crystal Court shopping center.
- Work with the McHenry County Economic Development Council and the Illinois Department of Commerce and Economic Opportunity for manufacture outreach and site selection inquires.
- Analyze and promote successful industry clusters to attract compatible industries that rely on co-location or nearby proximities.
- Continue manufacturer site visits, tours, and bi-annual business anniversaries.
- Continue to promote the City's positive attributes through press outreach, on-going interaction with media outlets, and expanded use of social media.
- Continue collaboration with Visit McHenry County, Downtown Crystal Lake, the Chamber of Commerce, and the Raue Center to promote local events and to draw people to Crystal Lake.
- Continue to conduct developer and special interest group forums and tours.
- Continue to make progress on the comprehensive annexation program.

FY2015/2016
ANNUAL BUDGET
COMMUNITY DEVELOPMENT

EXPENDITURES	2012/2013 Actual	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimate	2015/2016 Budget
Regular Salaries	1,892,168	1,897,087	1,800,941	1,800,941	1,883,331
Part-time Salaries	8,100	33,227	64,175	64,175	60,653
Overtime	16,486	23,986	40,000	40,000	20,000
Group Insurance	353,530	371,207	337,247	337,247	331,084
Total Personnel Services	2,270,284	2,325,507	2,242,363	2,242,363	2,295,068
Professional	444,204	437,320	510,316	418,350	415,306
Publishing	3,963	965	2,500	2,500	2,500
Postage & Freight	3,256	2,419	4,500	4,500	4,500
Training	12,247	6,295	17,300	17,300	17,300
Dues & Subscriptions	3,765	4,824	4,680	4,480	4,925
Insurance & Bonding	99,514	85,522	103,828	103,828	103,828
Operating Equipment	21	63	680	680	180
Office Equipment	-	295	500	500	-
Radio Equipment	-	-	200	200	200
Total Contractual Services	566,970	537,703	644,504	552,338	548,739
Office Supplies	9,846	9,149	9,550	9,550	9,550
Motor Fuel & Lubricants.	14,252	12,812	17,400	17,401	17,400
Comp. Hardware & Software	18,311	19,189	26,657	26,657	17,757
Small Tools & Equipment	3,280	3,038	4,200	4,200	4,200
Automotive Supplies	8,727	7,933	11,820	11,820	9,000
Clothing	3,290	3,113	3,300	3,300	3,300
Stationery & Printing	2,531	1,857	4,200	4,200	4,200
Total Materials & Supplies	60,237	57,091	77,127	77,128	65,407
Sales Tax Revenue Sharing	173,948	387,136	575,000	582,975	575,000
Total Other Uses	173,948	387,136	575,000	582,975	575,000
Total	\$3,071,439	\$3,307,437	\$3,538,994	\$ 3,454,804	\$3,484,214

FY2015/2016
ACCOUNT INFORMATION
COMMUNITY DEVELOPMENT

- The City compensates its employees based on a 14 day pay period, multiplied by 26 times per year, which translates to 364 days per year. After eleven (11) years the City is faced with paying employees for each year's remaining calendar day plus an extra day for each leap year. The Salaries budget reflects the payment of a 27th payroll during fiscal year 2015/2016. This payroll anomaly will not occur again for eleven more years.
- A reduction in Part-time Salaries is attributed to the elimination of one seasonal position.
- Overtime expenses have been reduced in favor of using a third-party vendor during peak times to assist with inspections and plan reviews.
- Due to favorable claims experience, group health insurance costs are anticipated to rise only 0.4%. Reductions or increases beyond 0.4% for fiscal year 2015/2016 are attributed to plan changes (single to family coverage, family to spousal coverage, etc.).
- Professional Services expenses have been reduced for fiscal year 2015/2016. The reduction was achieved through eliminating Planning Liason services to the McHenry Division of Transportation (McDOT) and by eliminating Geographical Information System (GIS) consultant services. The City plans to outsource GIS services during fiscal year 2015/2016. Outsourcing GIS services will provide for regular maintenance and updates to the City's GIS while allowing staff to better serve the City of Crystal Lake community. Expenses for GIS services have been allocated among Shared Services, the Fire Rescue Fund and the Water and Sewer Fund.
- Operating Equipment, Office Equipment and Computer Hardware and Software account expenses were all reduced for fiscal year 2015/2016. Reductions were made possible by the purchase of a new multi-function plotter during fiscal year 2014/2015 in lieu of a contract to lease the equipment.
- Automotive Supplies were reduced for fiscal year 2015/2016 as each vehicle in the Community Development Department fleet were replaced over the previous two (2) fiscal years.

City of Crystal Lake
Annual Budget
Fiscal Year 2015/2016



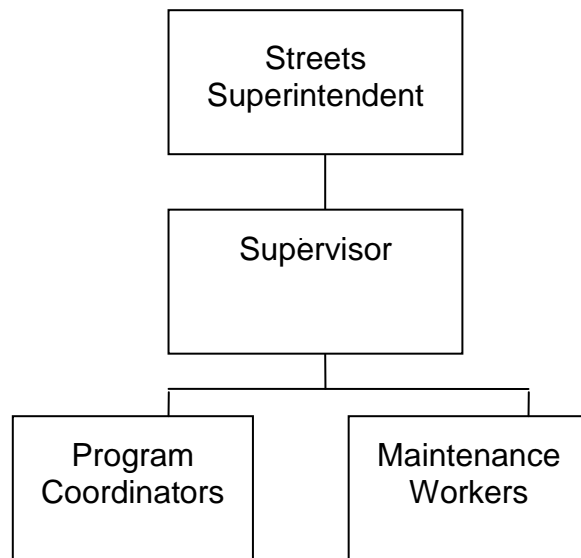
STREETS DIVISION-

**PUBLIC WORKS
DEPARTMENT**

FY2015/2016
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.

FY2015/2016
ORGANIZATIONAL CHART
STREETS DIVISION



FY2015/2016 PERSONNEL SUMMARY STREETS DIVISION

Position	FY2013/2014	FY2014/2015	FY2015/2016
	Actual	Budget	Budget
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	14.00	14.00
Administrative Assistant	1.00	1.00	1.00
Total FTE	20.00	19.00	19.00

FY2014/2015 ACCOMPLISHMENTS 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.

The new sign management system has been implemented in the Division and is used on a weekly basis. The program has inventoried 7,405 signs, of which 1,138 are regulatory stop signs. All signs not meeting the requirements of the MUTCD (74) have been identified for replacement. To date, 18 of the 74 signs not meeting the reflectivity requirements of the MUTCD have been replaced. The project will move forward when EAB removals are complete.

- Advance year 2 of the City's Stop and Yield Sign Replacement Program becoming fully compliant with MUTCD requirements.

To date, 277 Stop and Yield signs including new telspar posts have been changed out within the program. The program was put on hold due to the discrepancy with Yield sign locations and the increased EAB removal and replacement programs.

- 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.

To date, the trucks have been utilized in the removal of over 1,123 parkway trees since the forestry truck was first implemented in 2013. To contract the same amount of removals would cost approximately \$336,900.00.

FY2014/2015
ACCOMPLISHMENTS (Cont'd)
STREETS DIVISION

- Continue to increase the use of liquid technology during winter operations and reduce road and sidewalk salt usage to minimize the risks chloride contamination.

Through the use of advanced technology, improved deicing material, and the impending salt shortage, the Division will reduce road salt usage by 15% and increase liquid technology by 28% reducing chloride contamination throughout the City.

FY2015/2016
OBJECTIVES
STREETS DIVISION

- Utilize the newly acquired sign management and inventory system to its fullest capability and train two additional Street Division personnel on the functionality and operation of the program.
- Continue to increase the use of liquid technology during winter operations and emphasize the reduced use of road and sidewalk salt to reduce the risks of chloride contamination.
- Complete the replacement of the 56 regulatory signs identified as not meeting the reflectivity requirements of the MUTCD.
- Advance the Stop & Yield Sign Replacement Program to become fully compliant with MUTCD requirements in the next three years.
- Utilize the forestry truck and grapple truck to decrease the tree removal and annual brush pickup budget and increase productivity and customer service.
- Continue to program aggressive Emerald Ash Borer (EAB) removals utilizing a contractor and in-house staff.

**FY2015/2016
ANNUAL BUDGET
STREETS DIVISION**

EXPENDITURES	2012/2013 Actual	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimate	2015/2016 Budget
Regular Salaries	1,288,232	1,315,269	1,388,518	1,388,518	1,461,854
Part-time Salaries	41,215	20,677	32,640	32,640	41,040
Overtime	148,056	310,461	200,960	200,960	200,960
Group Insurance	283,733	317,195	315,667	315,667	320,861
Total Personnel Services	1,761,236	1,963,602	1,937,785	1,937,785	2,024,715
Professional	48,032	73,796	114,060	114,060	114,060
Publishing	852	199	650	650	650
Postage & Freight	48	31	698	698	698
Training	5,999	3,392	3,600	3,600	3,600
Dues & Subscriptions	694	864	1,760	1,760	1,760
Insurance & Bonding	156,955	141,241	155,575	155,575	155,575
Animal Control	-	150	500	500	500
Physical Examinations	956	1,995	3,090	3,090	1,190
Operating Equipment	1,746	2,589	3,520	3,520	3,520
Office Equipment	-	-	250	250	250
Radio Equipment	118	-	500	500	500
Street Lights	474,832	481,775	500,000	500,000	525,000
Tree Removal	14,256	153,188	590,300	590,300	15,000
Rental - Buildings & Equip.	9,551	19,910	25,000	25,000	25,000
Total Contractual Services	714,039	879,130	1,399,503	1,399,503	847,303
Office Supplies	1,222	1,419	1,960	1,960	1,960
Cleaning Supplies	2,641	2,262	4,060	4,060	4,360
Landscape Materials	26,926	56,223	182,700	182,700	28,220
Motor Fuel & Lub.	113,240	130,976	108,500	108,500	108,500
Comp. Hardware & Software	10,940	6,613	16,294	16,294	16,294
Small Tools & Equipment	7,412	9,602	9,750	9,750	23,582
Automotive Supplies	109,643	140,335	90,180	90,180	90,180
Materials	31,635	27,428	28,460	28,460	28,460
Clothing	12,291	13,718	13,350	13,350	14,610
Street Signs	16,484	29,554	30,000	30,000	30,000
Stationery & Printing	-	-	500	500	500
Total Materials & Supplies	332,434	418,130	485,754	485,754	346,666
Automotive Equipment	-	5,418	-	-	-
Total Capital Outlay	-	5,418	-	-	-
Total	\$2,807,709	\$3,266,280	\$3,823,042	\$ 3,823,042	\$3,218,684

FY2015/2016
ACCOUNT INFORMATION
STREETS DIVISION

- The City compensates its employees based on a 14 day pay period, multiplied by 26 times per year, which translates to 364 days per year. After eleven (11) years the City is faced with paying employees for each year's remaining calendar day plus an extra day for each leap year. The Salaries budget reflects the payment of a 27th payroll during fiscal year 2015/2016. This payroll anomaly will not occur again for eleven more years.
- Additional funds have been requested in the Part-time Salaries account for fiscal year 2015/2016. Additional funds will provide for the addition of two seasonal staff members to assist with snow removal operations.
- Due to favorable claims experience, group health insurance costs are anticipated to rise only 0.4%. Reductions or increases beyond 0.4% for fiscal year 2015/2016 are attributed to plan changes (single to family coverage, family to spousal coverage, etc.).
- The Physical Examinations account has been reduced for fiscal year 2015/2016 as a result of staff completing Hepatitis B series shots in the previous year.
- Additional funds have been requested in the Street Lights account for fiscal year 2015/2016 in anticipation of an increase in electrical rates.
- Program expenses associated with the eradication of the Emerald Ash Borer (EAB) that were budgeted in the Tree Removal and Landscape Materials accounts in fiscal year 2014/2015 have been budgeted in the Capital & Equipment and Replacement Fund for fiscal year 2015/2016.
- Additional funds have been requested in the Small Tools and Equipment account for fiscal year 2015/2016 in order to provide for the replacement of power tools (chain saws, leaf blower and weed wacker), as well as a winch kit and chipper box for Public Works truck #431.

City of Crystal Lake
Annual Budget
Fiscal Year 2015/2016



HEALTH DEPARTMENT

FY2015/2016
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.

FY2014/2015
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.

FY2015/2016
OBJECTIVES
HEALTH DEPARTMENT

- Continue to follow the recommendations of the Ad Hoc Mosquito Abatement Review Committee.

FY2015/2016
ANNUAL BUDGET
HEALTH DEPARTMENT

	2012/2013	2013/2014	2014/2015	2014/2015	2015/2016
EXPENDITURES	Actual	Actual	Budget	Estimate	Budget
Pest Control	94,556	106,904	130,000	130,000	130,000
Total Contractual Services	94,556	106,904	130,000	130,000	130,000
Total	\$ 94,556	\$106,904	\$130,000	\$130,000	\$130,000

City of Crystal Lake
Annual Budget
Fiscal Year 2015/2016



**STORM SEWER
MAINTENANCE DIVISION-**

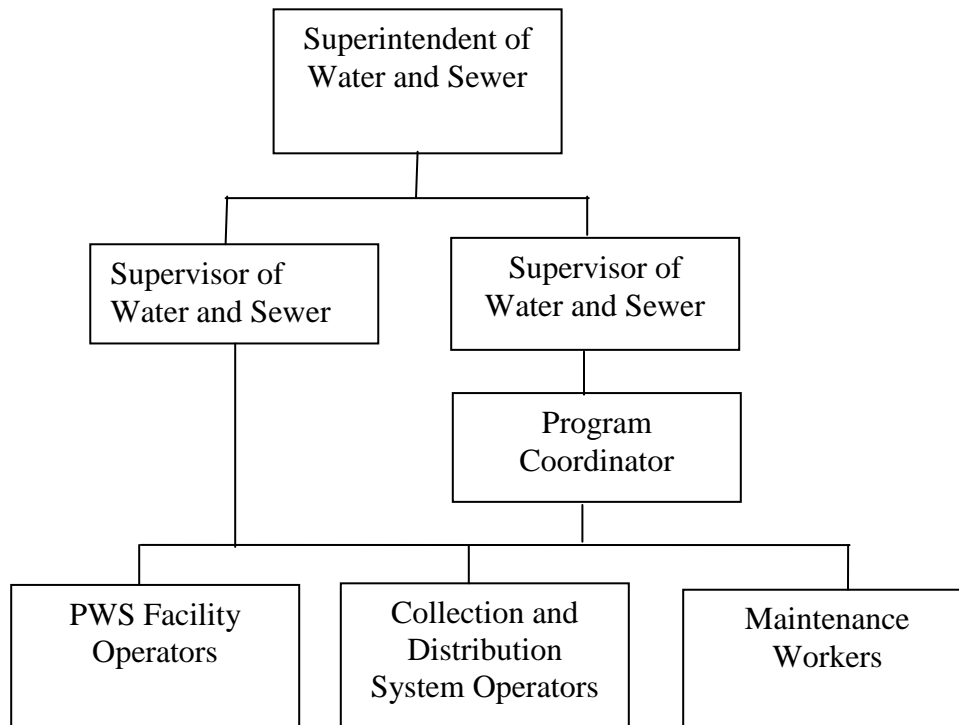
**PUBLIC WORKS
DEPARTMENT**

FY2015/2016
STATEMENT OF ACTIVITIES
STORM SEWER MAINTENANCE DIVISION

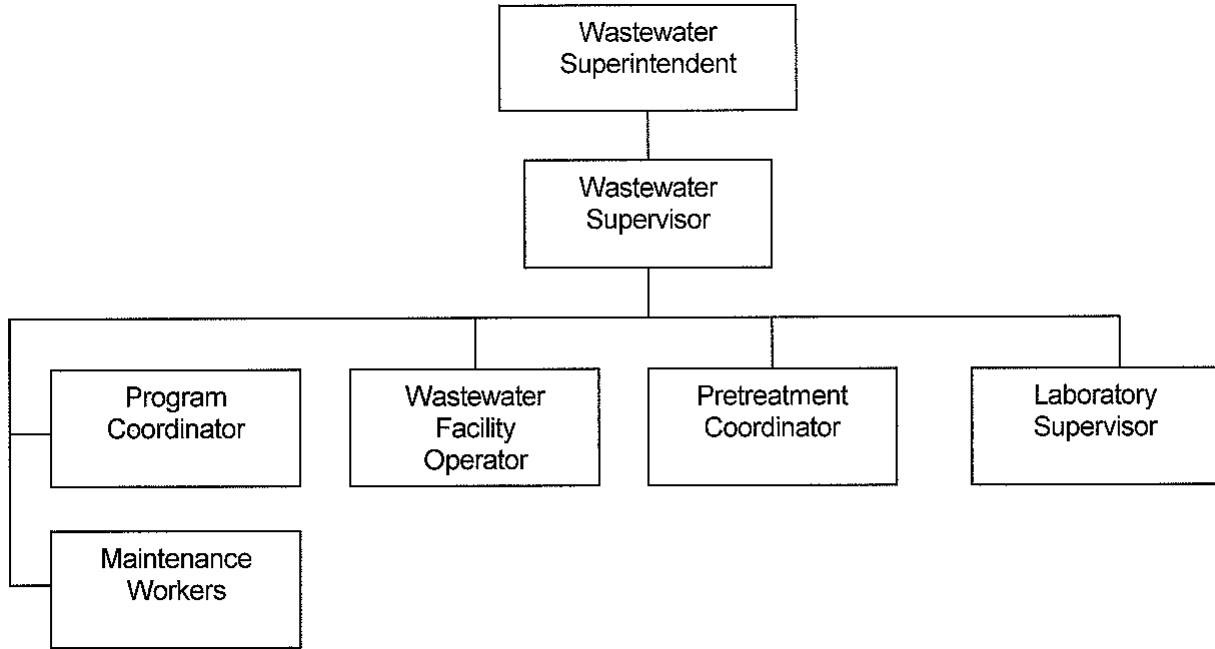
The Storm Sewer Maintenance Division is responsible for the maintenance, operation and management of the storm sewer collection and conveyance system. There are over 60 miles of storm sewer in conjunction with 3 storm water pumping stations that are routinely inspected to verify proper operation. The 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.

During fiscal year 2014/2015 the Water Division was expanded to include the management and maintenance of the storm collection system including inlets and manholes. The Wastewater Treatment Division was expanded to include the management and maintenance of three (3) storm water lift stations.

FY2015/2016
ORGANIZATIONAL CHART
STORM SEWER MAINTENANCE DIVISION



FY2015/2016
 ORGANIZATIONAL CHART (Cont'd)
 STORM SEWER MAINTENANCE DIVISION



FY2015/2016
 PERSONNEL SUMMARY
 STORM SEWER MAINTENANCE DIVISION

Position	FY2013/2014	FY2014/2015	FY2015/2016
	Actual	Budget	Budget
Supervisor	1.00	1.00	1.00
WW Collection Systems Operator	4.00	3.00	3.00
Maintenance Worker	3.00	3.00	3.00
Total FTE	8.00	7.00	7.00

FY2014/2015
ACCOMPLISHMENTS
STORM SEWER MAINTENANCE DIVISION

- Work with the Streets Division to make adjustments and repairs to depressed or deteriorating storm sewer inlets.

Repairs have been completed as required. This will be an ongoing objective.

- Coordinate efforts with the Streets Division and Community Development to ensure proper flow of troubled storm sewer areas that have experienced standing water in the past.

The Water & Sewer Division has been working with both the Streets Division and the Community Development Department on related projects such as dry well cleaning, storm sewer cleaning and flow monitoring. This will be an ongoing objective.

- Prior to roadway resurfacing, conduct pre-inspection of all affected storm sewer inlets with the Community Development Department to ensure proper repairs are specified.

The Water & Sewer Division has been working with Community Development to inspect all storm inlets prior to roadway resurfacing. All projects to-date are complete.

FY2015/2016
OBJECTIVES
STORM SEWER MAINTENANCE DIVISION

- Work with City's selected GIS consultant to improve the accuracy of the sanitary and storm layers of the GIS system. This will be an ongoing goal over the next several years.
- Initiate a storm sewer cleaning program that will include inlets and mains. The primary areas will be prioritized with the input of the Community Development Department.

FY2015/2016
ANNUAL BUDGET
STORM SEWER MAINTENANCE DIVISION

EXPENDITURES	2012/2013 Actual	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimate	2015/2016 Budget
Regular Salaries	473,039	495,371	461,052	461,052	493,143
Overtime	20,474	29,295	20,000	20,000	20,000
Group Insurance	130,104	136,609	136,866	136,866	138,484
Total Personnel Services	623,617	661,275	617,918	617,918	651,627
Professional Services	8,199	-	2,500	2,500	2,500
Publishing	93	152	100	100	100
Training	3,131	3,090	4,065	4,065	4,815
Dues & Subscriptions	2,790	2,973	3,040	3,410	3,040
Insurance & Bonding	26,617	22,875	27,771	27,771	27,771
Utilities	960	1,465	5,000	5,000	5,000
Physical Examinations	1,075	425	960	960	960
Operating Equipment	766	1,377	1,150	1,150	3,150
Rent - Clothing	1,043	1,098	1,050	1,050	1,050
Radio Equipment	-	-	250	250	250
Storm Sewers	2,030	4,913	13,350	1,530	15,000
Plant Maintenance Services	2,646	2,631	5,014	5,014	5,014
State Filing Fees	1,000	1,000	1,000	1,000	1,000
Total Contractual Services	50,350	41,999	65,250	53,800	69,650
Office Supplies	279	566	260	260	260
Landscape Materials	-	-	250	250	250
Motor Fuel & Lubricants.	16,233	15,388	13,700	13,700	18,222
Comp. Hardware & Software	-	535	612	612	612
Small Tools & Equipment	2,849	2,940	1,780	1,780	2,480
Automotive Supplies	11,216	17,850	12,300	21,300	21,050
Materials	5,676	7,423	16,700	16,700	16,700
Clothing	5,465	5,391	5,840	5,840	5,840
Operating Supplies	1,745	1,361	1,700	1,700	1,700
Plant Maintenance Materials	401	-	500	500	500
Total Materials & Supplies	43,864	51,454	53,642	62,642	67,614
System Improvements	762,062	6,100	-	-	-
Total Capital Outlay	762,062	6,100	-	-	-
Total	\$1,479,893	\$ 760,828	\$ 736,810	\$ 734,360	\$ 788,891

FY2015/2016
ACCOUNT INFORMATION
STORM SEWER MAINTENANCE DIVISION

- The City compensates its employees based on a 14 day pay period, multiplied by 26 times per year, which translates to 364 days per year. After eleven (11) years the City is faced with paying employees for each year's remaining calendar day plus an extra day for each leap year. The Salaries budget reflects the payment of a 27th payroll during fiscal year 2015/2016. This payroll anomaly will not occur again for eleven more years.
- Due to favorable claims experience, group health insurance costs are anticipated to rise only 0.4%. Reductions or increases beyond 0.4% for fiscal year 2015/2016 are attributed to plan changes (single to family coverage, family to spousal coverage, etc.).
- Additional funds have been requested in the Training account. Additional funds will provide additional training opportunities to the division supervisor.
- Additional funds have been requested in the Operating Equipment Maintenance Services account for televising equipment repairs.
- Additional funds have been requested in the Storm Sewers account. Additional funds will provide for asphalt repairs.
- An increase in the Motor Fuel and Lubricants account is attributed to fuel for portable generators.
- Additional funds have been requested in the Small Tools and Equipment account. Additional funds will provide for the replacement of hand tools (shovels, picks, trowels, etc.).
- Additional funds have been requested in the Automotive Supplies account. Additional funds will provide for repairs to the City's Vactor (sewer cleaner).

City of Crystal Lake
Annual Budget
Fiscal Year 2015/2016



**FLEET & FACILITY
SERVICES
DIVISION**

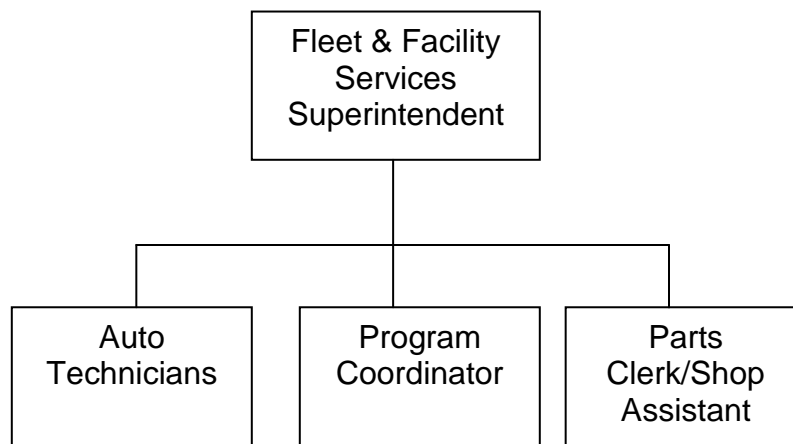
FY2015/2016
STATEMENT OF ACTIVITIES
FLEET & FACILITY SERVICES DIVISION

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.

FY2015/2016
ORGANIZATIONAL CHART
FLEET & FACILITY SERVICES DIVISION



FY2015/2016
PERSONNEL SUMMARY
FLEET & FACILITY SERVICES DIVISION

Position	FY2013/2014	FY2014/2015	FY2015/2016
	Actual	Budget	Budget
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 FTE	6.50	6.50	6.50

FY2014/2015
ACCOMPLISHMENTS
FLEET & FACILITY SERVICES DIVISION

- Upgrade fuel distribution hardware, software and site restoration as budget funding allows.

The fuel site concrete & fuel pump sumps were replaced in September 2014. New fuel pumps were installed as the old pumps were very corroded, and new leak detectors were also added. A new tank gauging system was installed to keep up with current EPA & OSFM regulations. The fuel distribution hardware was upgraded including new software. This project included the installation of a radio frequency id system for a more efficient way to pump fuel and an improved accuracy in the database.

- Complete high priority facility repair requests within two weeks.

Although the Facility Services Program Coordinator is pulled many directions, we address high priority repairs as soon as possible, typically within two weeks.

- Improve direct labor application to all equipment repairs.

With the recent CFA software upgrade, the application or allocation to direct and indirect labor has been much more accurate from a tracking point of view. The division continues to minimize indirect labor where possible, allocating it to specific assets or divisions. Indirect labor such as vacation, comp time and sick time are tied to the bargaining unit contract, so there is not much to address there.

- Complete high priority fleet service requests within two weeks.

The Division strives to provide the best level of customer service possible. Most high priority repairs are addressed by the fleet on call technician immediately at the request of its customers as needed. Other high priority requests are scheduled as soon as possible.

FY2014/2015
ACCOMPLISHMENTS
FLEET & FACILITY SERVICES DIVISION

- 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.

Divisional personnel have added to their EVT certifications and there are 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 fifth 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 1 of approximately 170 municipal fleet garages nationwide to fulfill the criteria to achieve this status.

FY 2015/2016
OBJECTIVES
FLEET & FACILITY SERVICES DIVISION

- Improve communications with internal customers regarding scheduling and end of project communications. This shall be accomplished by communicating to the customer when the job is completed, providing the fleet schedule no later than 24 hours before the next business day.
- Investigate Air Handler lockout issues in Mechanical Room #8. Work with an engineer to develop a remedy and discover costs to provide heated boiler room make up air to minimize/eliminate lockout issues. Funds shall then be requested to address this issue during the 16/17 fiscal year.
- Work with outside energy consultants through the auspices of the DCEO & ICECF grant funding to research energy consumption reduction opportunities. Procure grant funding from the DCEO and ICECF to minimize the cost to our stakeholders.
- Continue a wider scope of EVT and ASE certification for technicians.
- With the use of seasonal employees, paint all man doors throughout the Public Works Garage. Clean prepare and paint all bollards on the Municipal Complex property.

FY2015/2016
ANNUAL BUDGET
FLEET & FACILITIES SERVICES DIVISION

EXPENDITURES	2012/2013 Actual	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimate	2015/2016 Budget
Regular Salaries	456,815	470,281	530,521	530,521	560,235
Part-time Salaries	22,498	28,862	36,387	36,387	38,993
Overtime	8,624	17,904	15,000	15,000	15,000
Group Insurance	88,719	93,155	82,885	82,885	89,943
Total Personnel Services	576,656	610,202	664,793	664,793	704,171
Professional Services	3,473	-	-	-	-
Publishing	373	262	290	240	290
Postage & Freight	512	518	350	625	675
Training	4,529	5,852	5,790	4,496	5,790
Dues & Subscriptions	105	357	495	491	495
Insurance & Bonding	30,970	24,535	29,721	29,271	34,071
Utilities	-	1,895	-	-	-
Buildings & Offices Maintenance	-	28	-	-	-
Physical Examinations	623	1,053	640	640	835
Operating Equipment	3,892	4,416	4,275	4,275	3,865
Clothing Rental	3,059	2,954	3,850	3,000	3,250
Radio Equipment	-	-	100	100	100
Total Contractual Services	47,536	41,870	45,511	43,138	49,371
Office Supplies	859	585	900	900	900
Cleaning Supplies	969	768	1,000	1,000	900
Motor Fuel & Lub.	3,869	3,561	4,000	3,000	3,000
Comp. Hardware & Software	5,449	5,950	8,382	7,282	8,232
Small Tools & Equipment	6,655	11,158	24,475	24,475	14,225
Automotive Supplies	35,083	(19,443)	3,350	3,350	5,800
Clothing	2,977	3,376	4,400	4,275	4,400
Operating Supplies	3,820	1,774	2,000	2,000	2,850
Stationery & Printing	-	-	100	25	25
Total Materials & Supplies	59,681	7,729	48,607	46,307	40,332
Automotive Equipment	-	290	-	-	-
Total Capital Outlay	-	290	-	-	-
Total	\$ 683,873	\$ 660,091	\$ 758,911	\$ 754,238	\$ 793,874

FY2015/2016
ACCOUNT INFORMATION
FLEET & FACILITY SERVICES DIVISION

- The City compensates its employees based on a 14 day pay period, multiplied by 26 times per year, which translates to 364 days per year. After eleven (11) years the City is faced with paying employees for each year's remaining calendar day plus an extra day for each leap year. The Salaries budget reflects the payment of a 27th payroll during fiscal year 2015/2016. This payroll anomaly will not occur again for eleven more years.
- Due to favorable claims experience, group health insurance costs are anticipated to rise only 0.4%. Reductions or increases beyond 0.4% for fiscal year 2015/2016 are attributed to plan changes (single to family coverage, family to spousal coverage, etc.).
- Additional funds have been requested in the Postage & Freight account in order to match the utilization of shipping parts, cores and items in need of repair.
- An increase in the Insurance & Bonding account allows for the payment of premiums to insure three (3) underground storage tanks that exceed 25 years of age.
- Additional funds have been requested in the Examinations account in order to provide for commercial driver license (CDL) renewals.
- Funds budgeted in the Operating Equipment Maintenance account have been reduced as the amount of equipment needing annual inspections has been reduced. Some equipment is shared among the various divisions of the Public Works Department.
- Due to a decrease in uniform rental rates, funds in the Clothing Rental account were reduced.
- As a result of inventories on hand, funds in the Cleaning Supplies account were reduced.
- A reduction in the Motor Fuel & Lubricants account best matches funds to utilization.
- Expenses associated with the replacement of gas-fired heaters in the Public Works garage are budgeted in the City's Capital and Equipment Replacement Fund for fiscal 2015/2016. In place of gas-fired heaters, fall protection equipment (harnesses, tie-offs, etc.) have been budgeted in the Small Tools and Equipment account.
- Additional funds have been requested in the Automotive Supplies account for fiscal year 2015/2016. Additional funds will allow for the replacement of hydraulic hose for the aerial boom lift.
- Additional funds have been requested in the Operating Supplies account for fiscal year 2015/2016. Additional funds will allow for the replacement of welding supplies and for the purchase of grease cups for the two (2) SEFAC mobile lift sets.
- A reduction in Stationery and Printing best matches funds to utilization.

City of Crystal Lake
Annual Budget
Fiscal Year 2015/2016



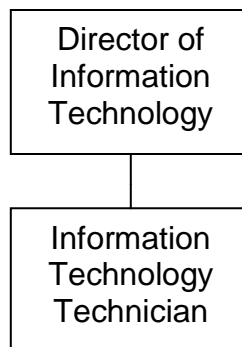
**INFORMATION
TECHNOLOGY
DEPARTMENT**

FY2015/2016
STATEMENT OF ACTIVITIES
INFORMATION TECHNOLOGY DEPARTMENT

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.

FY2015/2016
ORGANIZATIONAL CHART
INFORMATION TECHNOLOGY DEPARTMENT



FY2015/2016
PERSONNEL SUMMARY
INFORMATION TECHNOLOGY DEPARTMENT

Position	FY2013/2014	FY2014/2015	FY2015/2016
	Actual	Budget	Budget
Information Technology Director	1.00	1.00	1.00
Information Technology Analyst	1.00	1.00	0.00
Information Technology Technician	0.00	0.00	0.50
Total FTE	2.00	2.00	1.50

FY2014/2015
ACCOMPLISHMENTS
INFORMATION TECHNOLOGY DEPARTMENT

- Continue to expand the implementation of the document management system and all its processes throughout all Departments.

Ongoing

- Acquire and install a replacement server and upgraded software for web monitoring and filtering.

In Process

- Acquire and implement a replacement/upgrade to the City's email archiving appliance.

Storage upgrade completed.

- Research, acquire and implement upgraded capabilities for malware/virus detection and eradication.

Completed

- Acquire and implement wireless Internet at Three Oaks Recreation Area.

Completed

- Continue to develop the City's terminal server and the ability for remote access from outside the network for selected users.

Ongoing

- Continue to assist Departments in utilizing the City's website for maximum outreach.

Ongoing

- Acquire and implement a replacement to the City's media file server.

In Process

FY2014/2015
ACCOMPLISHMENTS (Cont'd)
INFORMATION TECHNOLOGY DEPARTMENT

- Continue to assist Departments in actively using the Master Address Repository for daily operations.

Ongoing

- Continue to assist Departments in their data and layer implementations within the City's upgraded GIS system.

Ongoing

- Continue to work in concert with other City Departments to implement alternative methods of network connections to remote City sites and facilities.

In Process

- Continue to assist Departments with additional Springbrook implementation.

In Process – upgrade April 8, 2015

- Continue to assist Departments with social networking content and initiatives.

Ongoing

- Acquire and install various new and replacement pieces of equipment throughout the Wide Area Network (WAN).

In Process

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

In Process

- Continue PC and printer preventative maintenance program.

On Hold

FY2015/2016
OBJECTIVES
INFORMATION TECHNOLOGY DEPARTMENT

- Complete and implement IT Strategic Plan and Needs Assessment.
- Acquire and install a replacement server for Microsoft Exchange hosting.
- Acquire and install a replacement server for Springbrook ERP Software.

FY2015/2016
OBJECTIVES (Cont'd)
INFORMATION TECHNOLOGY DEPARTMENT

- Acquire and install a replacement network firewall.
- Acquire and install server log monitoring software.
- Continue to expand the implementation of the document management system and all its processes throughout all Departments
- Continue to assist Departments in utilizing the City's website for maximum outreach.
- Continue to assist Departments with additional Springbrook implementation.
- 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.

FY2015/2016
ANNUAL BUDGET
INFORMATION TECHNOLOGY DEPARTMENT

EXPENDITURES	2012/2013 Actual	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimate	2015/2016 Budget
Regular Salaries	203,066	206,892	220,954	220,954	161,214
Part-time Salaries	-	-	-	-	16,470
Group Insurance	32,707	23,900	26,499	26,499	19,908
Total Personnel Services	235,773	230,792	247,453	247,453	197,592
Professional Services	5,368	9,616	10,000	10,000	85,000
Training	-	999	3,000	3,000	2,400
Dues & Subscriptions	150	-	350	350	350
Insurance & Bonding	9,053	7,780	9,446	9,446	9,446
Total Contractual Services	14,571	18,395	22,796	22,796	97,196
Office Supplies	883	1,401	1,590	1,590	1,590
Comp. Hardware & Software	91,477	37,583	46,494	46,494	47,154
Small Tools & Equipment	107	-	450	450	450
Total Materials & Supplies	92,467	38,984	48,534	48,534	49,194
Operating Equipment	(875)	129,013	-	-	-
Total Capital Outlay	(875)	129,013	-	-	-
Total	\$ 341,936	\$ 417,184	\$ 318,783	\$ 318,783	\$ 343,982

FY2015/2016
ACCOUNT INFORMATION
INFORMATION TECHNOLOGY DEPARTMENT

- Changes in the department are reflected in the Salaries, Insurance, Professional Services and Training accounts. A part-time Information Technology Technician will assist in performing duties vacated by the Information Technology Analyst. Outsourcing other duties will allow existing department staff to continue to provide direction and assistance in the implementation of new technology to other departments in the organization. As a result of staffing changes, funds in the Training account were reduced.

City of Crystal Lake
Annual Budget
Fiscal Year 2015/2016



**SHARED SERVICES
DIVISION**

FY2015/2016
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.

FY2015/2016
ANNUAL BUDGET
SHARED SERVICES DIVISION

EXPENDITURES	2012/2013 Actual	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimate	2015/2016 Budget
Professional Services	-	69,714	73,416	73,416	183,537
Utilities	205,874	272,065	218,798	246,205	244,705
Buildings & Offices	225,985	271,549	205,915	205,915	208,415
Total Contractual Services	431,859	613,328	498,129	525,536	636,657
Total Budget	\$431,859	\$613,328	\$498,129	\$525,536	\$ 636,657

FY2015/2016
ACCOUNT INFORMATION
SHARED SERVICES DIVISION

- Additional funds have been requested in the Professional Services account for fiscal year 2015/2016. Additional funds will allow for outsourcing of Geographical Information System (GIS) services. Outsourcing GIS services will provide for regular maintenance and updates to the City’s GIS while allowing staff to better serve the City of Crystal Lake community. Expenses for GIS services have been allocated among Shared Services, Fire Rescue and Water Operations.
- Additional funds have been requested in the Utilities account in anticipation of rising costs associated with land-based telecommunication and digital transmission services.

City of Crystal Lake
Annual Budget
Fiscal Year 2015/2016



**SPECIAL PROJECTS
DIVISION**

**FY2015/2016
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.

**FY2014/2015
ACCOMPLISHMENTS
SPECIAL PROJECTS DIVISION**

- Successfully completed the 28th 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.

**FY2015/2016
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.

**FY2015/2016
ANNUAL BUDGET
SPECIAL PROJECTS DIVISION**

EXPENDITURES	2012/2013 Actual	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimate	2015/2016 Budget
Part-time Salaries	-	-	-	-	24,700
Total Personnel Services	-	-	-	-	24,700
Professional Services	77,836	10,654	7,500	4,500	4,500
Reimbursed Expenses	-	-	4,200	4,200	4,200
Buildings & Offices	229,196	865,929	258,000	252,000	276,492
Radio Equipment	-	-	-	-	-
Para Transit Services	42,137	43,531	90,000	60,000	62,840
Total Contractual Services	349,169	920,114	359,700	320,700	348,032
Office Supplies	5,039	773	8,000	6,000	5,000
Motor Fuel & Lub.	-	(7,326)	-	-	-
Small Tools & Equipment	-	-	-	-	25,000
Total Materials & Supplies	5,039	(6,553)	8,000	6,000	30,000
Land	118,190	-	-	-	-
Total Capital Outlay	118,190	-	-	-	-
Total	\$ 472,398	\$ 913,561	\$ 367,700	\$ 326,700	\$ 402,732

**FY2015/2016
ACCOUNT INFORMATION
SPECIAL PROJECTS DIVISION**

- Funds have been requested in the Part-time Salaries account for fiscal year 2015/2016. Funds will provide for a part-time intern position. The intern will address various projects in the City Manager's Office and Human Resources. These tasks include training, surveys, performance measurement, recruiting and other special projects.
- A reduction in the Professional Services account best matches funds to utilization.
- Funds budgeted in the Para Transit Services account is based on an intergovernmental agreement between McHenry County, the City of Crystal Lake, the City of McHenry and the City of Woodstock. The combined local dial-a-ride services provide greater consistency between service fares and hours, improves service performance monitoring and enables direct account for federal grant funding. It is anticipated that federal funding awarded from the Regional Transportation Authority (RTA) to McHenry County will continue to cover 50% of the operating costs associated with the program.
- A reduction in the Office Supplies account best matches funds to utilization.
- Funds have been requested in the Small Tools & Equipment account for fiscal year 2015/2016. Funds will provide for the replacement of seasonal amenities.

City of Crystal Lake
Annual Budget
Fiscal Year 2015/2016



POLICE & FIREFIGHTERS' PENSION OBLIGATION

FY2015/2016
 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.

FY2015/2016
 ANNUAL BUDGET
 POLICE & FIREFIGHTERS' PENSION OBLIGATION

EXPENDITURES	2012/2013 Actual	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimate	2015/2016 Budget
Pension Obligation	3,372,270	3,463,019	3,693,657	3,689,905	3,637,684
Total Contractual Services	3,372,270	3,463,019	3,693,657	3,689,905	3,637,684
Total	\$3,372,270	\$3,463,019	\$3,693,657	\$3,689,905	\$3,637,684

City of Crystal Lake
Annual Budget
Fiscal Year 2015/2016



DEBT SERVICE

FY2015/2016
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.

FY2015/2016
ANNUAL BUDGET
DEBT SERVICE

	2012/2013 Actual	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimate	2015/2016 Budget
Debt Service Principal	314,439	352,020	356,017	356,017	375,723
Debt Service Interest	66,490	75,190	67,176	67,361	58,637
Total Debt Service	380,929	427,210	423,193	423,378	434,360
Total	\$ 380,929	\$ 427,210	\$ 423,193	\$ 423,378	\$ 434,360

City of Crystal Lake
Annual Budget
Fiscal Year 2015/2016



HOME RULE SALES TAX
FUND

FY2015/2016
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.

FY2015/2016
ANNUAL BUDGET
HOME RULE SALES TAX FUND

	2012/2013	2013/2014	2014/2015	2014/2015	2015/2016
	Actual	Actual	Budget	Estimate	Budget
REVENUES					
Home Rule Sales Tax	4,756,678	5,000,073	4,900,000	5,121,000	5,109,000
Investment Interest	3,847	1,628	1,000	-	-
Total Revenues	\$ 4,760,525	\$ 5,001,701	\$ 4,901,000	\$ 5,121,000	\$ 5,109,000
Revenues in Excess of Expenditures	\$ 4,760,525	\$ 5,001,701	\$ 4,901,000	\$ 5,121,000	\$ 5,109,000

FY2015/2016
ANNUAL BUDGET
HOME RULE SALES TAX FUND (Cont'd)

	2012/2013 Actual	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimate	2015/2016 Budget
OTHER SOURCES (USES)					
Transfer In					
Virginia Street Corridor	19,522	64,726	43,100	13,106	13,000
Transfer Out					
Target Response Unit	(424,771)	(419,354)	(401,648)	(401,648)	(455,217)
Economic Development	(113,038)	(269,023)	(232,000)	(232,000)	(232,000)
Flooding Mitigation	-	-	(410,000)	(83,000)	(160,000)
Flooding Mitigation Debt Svc	(3,365)	(52,790)	(52,942)	(52,942)	(53,077)
Document Imaging	-	(129,012)	(50,000)	(45,000)	(30,000)
GIS	(59,150)	-	(35,000)	(10,000)	-
Gateway/Way-finding Signage	-	(55,405)	(250,000)	(50,000)	(92,500)
Core Services	(2,036,793)	(2,106,472)	(3,183,116)	(2,585,961)	(2,906,720)
Fire Rescue	(46,368)	-	-	-	-
Road Resurfacing	(785,904)	(1,500,000)	-	-	(525,000)
3Oaks Debt Service	(984,646)	(1,046,229)	(1,045,546)	(1,048,349)	(1,050,570)
3Oaks Operations	(140,882)	(128,680)	(147,300)	(141,222)	(163,171)
3Oaks Capital & Equip Repl	-	-	(44,000)	(44,000)	-
Bryn Mawr Debt Svc	-	-	-	-	-
Virginia Street Corridor	-	-	-	-	-
Residual Chlorides Mgmt	-	-	-	-	-
Total Other Sources (Uses)	\$ (4,575,395)	\$ (5,642,239)	\$ (5,808,452)	\$ (4,681,016)	\$ (5,655,255)
Change in Fund Balance	185,130	(640,538)	(907,452)	439,984	(546,255)
Beginning Balance, May 1	3,234,362	3,419,492	2,778,954	2,778,954	3,218,938
Ending Balance, April 30	\$ 3,419,492	\$ 2,778,954	\$ 1,871,502	\$ 3,218,938	\$ 2,672,683
Nonspendable/Assigned	-	(907,452)	-	(546,255)	-
Unassigned Balance, April 30	\$ 3,419,492	\$ 1,871,502	\$ 1,871,502	\$ 2,672,683	\$ 2,672,683

City of Crystal Lake
Annual Budget
Fiscal Year 2015/2016

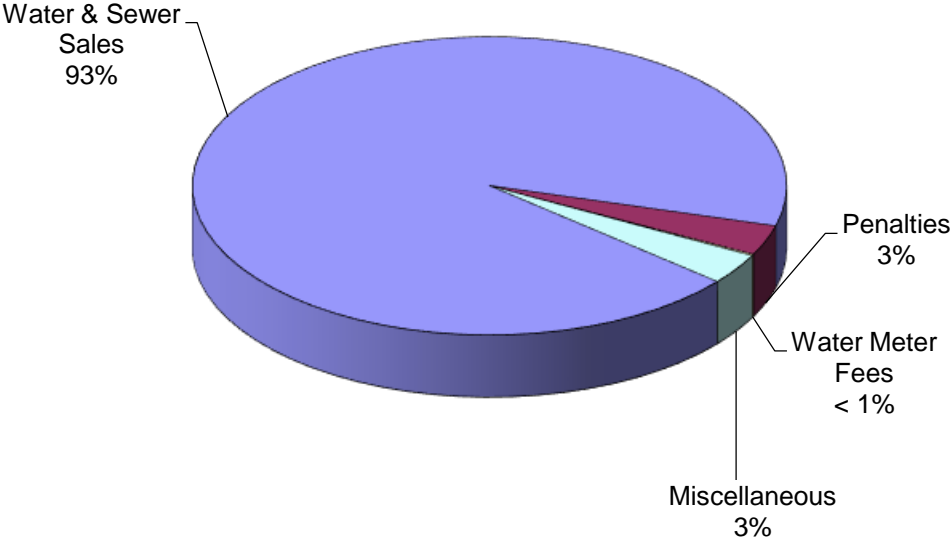


**WATER & SEWER
OPERATING FUND**

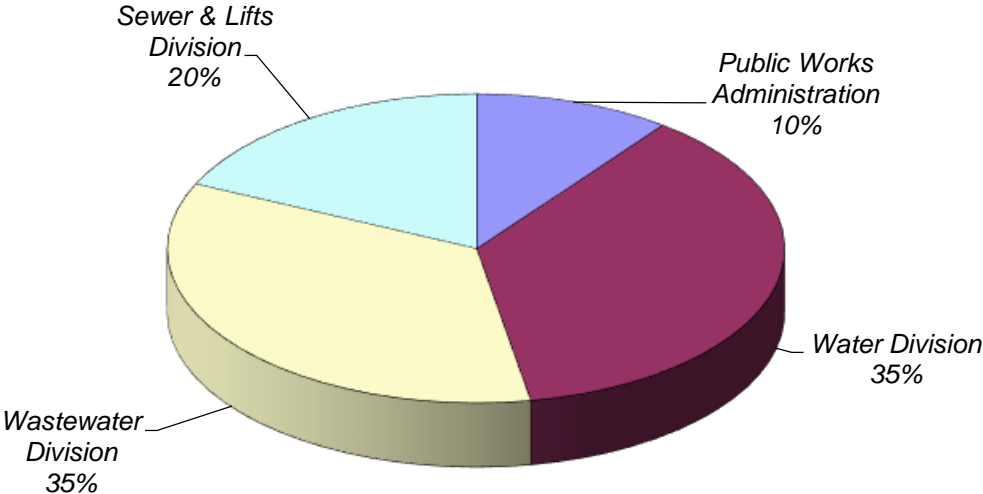
**FY2015/2016
ANNUAL BUDGET
WATER & SEWER OPERATING FUND SUMMARY**

	2012/2013 Actual	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimate	2015/2016 Budget
REVENUES					
Water Sales	3,976,126	4,006,487	4,371,663	4,160,000	4,636,000
Sewer Sales	3,989,408	3,978,064	4,353,303	4,147,000	4,545,000
Penalties	352,531	292,905	300,000	324,000	321,800
Water Meter Sales	17,476	36,913	15,000	15,175	15,000
Tap On Fees	46,291	140,668	1,000	22,285	-
Investment Income	2,778	18,792	10,000	10,000	10,000
Reimbursed Expenses	403	5,823	350	18,909	-
Rental Income	280,020	259,539	269,438	272,300	279,200
Host Fees	-	-	10,000	12,350	11,055
Miscellaneous	50,723	16,065	6,000	37,350	28,700
Grants	65,842	-	-	-	-
Total Revenues	\$ 8,781,598	\$ 8,755,256	\$ 9,336,754	\$ 9,019,369	\$ 9,846,755
EXPENDITURES					
Public Works Administration	690,521	755,240	804,555	831,776	860,259
Water Department	3,035,973	2,912,280	2,686,111	2,463,561	3,081,461
Wastewater Department	2,204,502	2,466,021	2,723,067	2,512,739	2,894,059
Sewer & Lifts Department	579,492	657,294	1,487,682	1,523,144	1,514,424
Total Expenditures	\$ 6,510,488	\$ 6,790,835	\$ 7,701,415	\$ 7,331,221	\$ 8,350,203
Revenues in Excess of Expenditures	\$ 2,271,110	\$ 1,964,421	\$ 1,635,339	\$ 1,688,148	\$ 1,496,552
OTHER SOURCES (USES)					
Transfer In	-	-	-	-	-
Bond Proceeds	-	-	-	-	-
Transfer Out	-	(1,343,311)	(2,372,241)	(2,948,058)	(3,370,169)
Total Other Sources (Uses)	\$ -	\$(1,343,311)	\$(2,372,241)	\$(2,948,058)	\$(3,370,169)
Change in Payables/Receivables	(177,268)	(507,621)	-	(681,487)	-
Change in Cash Balance	2,093,842	113,489	(736,902)	(1,941,397)	(1,873,617)
Beginning Cash Balance, May 1	2,535,245	4,629,087	4,742,576	4,742,576	2,801,179
Available Cash, April 30	\$ 4,629,087	\$ 4,742,576	\$ 4,005,674	\$ 2,801,179	\$ 927,562

Water & Sewer Fund Revenues by Source



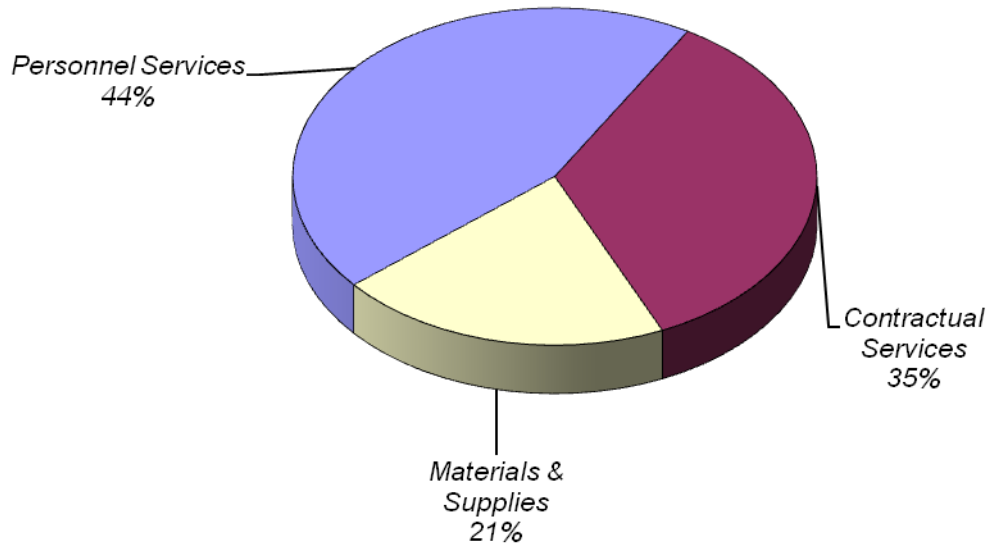
Water & Sewer Expenditures by Function



**FY2015/2016
SUMMARY OF EXPENDITURES – MAJOR OBJECT
WATER & SEWER OPERATING FUND**

	Personnel Services	Contractual Services	Materials & Supplies	Capital Outlay	Debt Service	Grand Total
Public Works Administration	629,718	190,245	40,296	0	0	860,259
Water Department	949,102	1,249,014	883,345	0	0	3,081,461
Wastewater Department	1,223,050	1,008,410	662,599	0	0	2,894,059
Sewer & Lifts Department	921,122	457,717	135,585	0	0	1,514,424
	3,722,992	2,905,386	1,721,825	0	0	8,350,203
% Percentage	44.59%	34.79%	20.62%	0.00%	0.00%	100.00%

Water & Sewer Expenditures by Type



City of Crystal Lake
Annual Budget
Fiscal Year 2015/2016



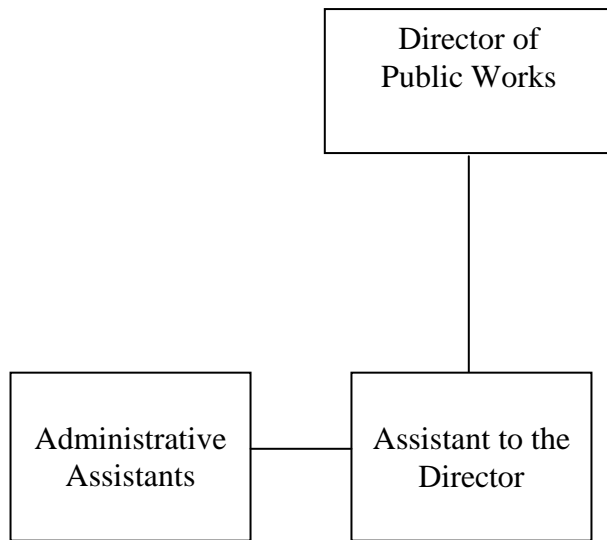
**PUBLIC WORKS
ADMINISTRATION
DIVISION –**

**PUBLIC WORKS
DEPARTMENT**

FY2015/2016
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.

FY2015/2016
ORGANIZATIONAL CHART
PUBLIC WORKS ADMINISTRATION DIVISION



FY2015/2016
PERSONNEL SUMMARY
PUBLIC WORKS ADMINISTRATION DIVISION

Position	FY2013/2014	FY2014/2015	FY2015/2016
	Actual	Budget	Budget
Director of Public Works	1.00	1.00	1.00
Assistant Public Works Director	1.00	1.00	0.00
Assistant to the Public Works Director	0.00	0.00	1.00
Utility Customer Service Representative	1.00	1.00	1.00
Administrative Assistant	2.00	2.25	2.25
Office Assistant	0.25	0.00	0.00
Total FTE	5.25	5.25	5.25

FY2014/2015
ACCOMPLISHMENTS
PUBLIC WORKS ADMINISTRATION DIVISION

- 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.

The Public Works Department has implemented an emergency response plan that accounts for adequate, equitable coverage and up-staffing for any emergency situation.

- Utilize findings and recommendations from Water and Wastewater Treatment Master Plans to develop an integrated approach to address chlorides discharged from WWTP3.

The shallow well being drilled at WTP#5 (Bard Rd.) was unsuccessful. Plans are being developed to implement a new deep well to increase the City's firm water capacity. Any new well will require plant improvements to accommodate the treatment and be mindful of the chlorides discharged from the facility.

- Research cost-effective solutions to address the asset management needs of the Department.

Staff is exploring software programs that provide everything from work orders to mapping tools as well as GIS based asset management tools, similar to that used for the sign management program, which could be implemented department-wide.

- Review and revise position job descriptions to address changes to job duties and technology.

Staff is currently updating job descriptions in light of the recent transitions to divisional operations. These considerations, along with the implementation of new equipment and technology, and the requirements of the collective bargaining agreement with IUOE Local 150 to transition from a Maintenance Worker I to a Maintenance Workers II will be outlined in the job descriptions.

- Finalize the Self Assessment portion of the APWA Accreditation program and schedule an on-site review with APWA staff.

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.

FY2015/2016
OBJECTIVES
PUBLIC WORKS ADMINISTRATION DIVISION

- See to the successful financial management and construction of significant capital improvements, including the following:
 - a. Evaluate increased water production and treatment alternatives
 - b. Wastewater Treatment Plant #2 & #3 Solids Handling Improvements
 - c. Stage 3 Country Club Watermain Replacement
 - d. Route 14 Watermain Relocation

- Finalize the Department's initial Self Assessment phase of APWA Accreditation and schedule an on-site review.

- Research the impacts and potential benefits of outsourcing or contractually supplementing maintenance operations prior to investing in the replacement of large pieces of equipment; specifically street sweeping and sewer cleaning operations which are scheduled for replacement in FY2016/2017.

- Complete a spatial analysis of public works facilities in light of the recent organizational fluctuations to determine a feasible solution to house equipment and personnel in the most appropriate locations.

- Work with the Wastewater Treatment and Public Water Supply Divisions to determine the steps necessary to implement a remote electronic response program utilizing SCADA to respond to alarms at the water and wastewater treatment plants and the lift stations, and develop a response policy/protocol for employees to follow to eliminate the possibility of ambiguity.

**FY2015/2016
ANNUAL BUDGET
PUBLIC WORKS ADMINISTRATION DIVISION**

EXPENDITURES	2012/2013 Actual	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimate	2015/2016 Budget
Regular Salaries	335,222	387,910	438,745	438,745	457,323
Part-time Salaries	32,273	-	-	-	-
Overtime	-	645	-	-	-
Group Insurance	48,469	80,610	78,896	78,896	79,635
City Portion FICA / Retirement	18,538	21,447	27,202	27,202	28,354
City Portion IMRF	45,629	48,588	57,549	57,549	57,775
City Portion MEDI	6,400	5,015	6,362	6,362	6,631
Total Personnel Services	486,531	544,215	608,754	608,754	629,718
Professional Services	55,051	41,774	44,600	71,840	78,940
Annual Audit	5,545	4,979	7,200	7,181	7,600
Publishing	-	370	200	200	200
Postage & Freight	61,435	63,100	64,600	64,600	64,600
Training	3,626	1,966	2,720	2,720	2,720
Dues & Subscriptions	63	626	753	753	753
Insurance & Bonding	24,266	52,366	19,648	19,648	19,648
Utilities	6,159	6,159	6,159	6,159	6,159
Buildings & Offices	10,017	9,525	9,525	9,525	9,525
Examinations	395	-	-	-	-
Office Equipment	-	-	100	100	100
Total Contractual Services	166,557	180,865	155,505	182,726	190,245
Office Supplies	1,489	1,812	1,300	1,300	1,300
Motor Fuel & Lub.	49	-	-	-	-
Computer Hardware & Software	15,776	11,522	16,336	16,336	16,336
Small Tools and Equipment	5	131	350	350	350
Printing & Stationery	20,114	16,695	22,310	22,310	22,310
Total Materials & Supplies	37,433	30,160	40,296	40,296	40,296
Total	\$690,521	\$755,240	\$804,555	\$ 831,776	\$ 860,259

FY2015/2016
ACCOUNT INFORMATION
PUBLIC WORKS ADMINISTRATION DIVISION

- The City compensates its employees based on a 14 day pay period, multiplied by 26 times per year, which translates to 364 days per year. After eleven (11) years the City is faced with paying employees for each year's remaining calendar day plus an extra day for each leap year. The Salaries budget reflects the payment of a 27th payroll during fiscal year 2015/2016. This payroll anomaly will not occur again for eleven more years.
- Due to favorable claims experience, group health insurance costs are anticipated to rise only 0.4%. Reductions or increases beyond 0.4% for fiscal year 2015/2016 are attributed to plan changes (single to family coverage, family to spousal coverage, etc.).
- For fiscal year 2015/2016, filing fees associated with liens for water and sewer service have been re-allocated from the General Fund to the Professional Services account. Additionally, funds are budgeted for hosting the City's Webpayments portal. The Webpayments portal allows utility bill customers to view and pay their water and sewer bills online.

City of Crystal Lake
Annual Budget
Fiscal Year 2015/2016



**WATER OPERATIONS
DIVISION –**

**PUBLIC WORKS
DEPARTMENT**

FY2015/2016

STATEMENT OF OPERATIONS

WATER OPERATIONS DIVISION

The primary responsibilities of the Water Division are to provide an adequate supply of potable water to the residents and businesses of Crystal Lake.

The facilities that the Water Division is responsible for managing, operating and maintaining include:

- Five water treatment facilities and 11 wells.
- Four elevated and four ground water storage reservoirs.
- Water distribution system consisting of 230 miles of water mains, 2,850 system valves and 3,093 fire hydrants.

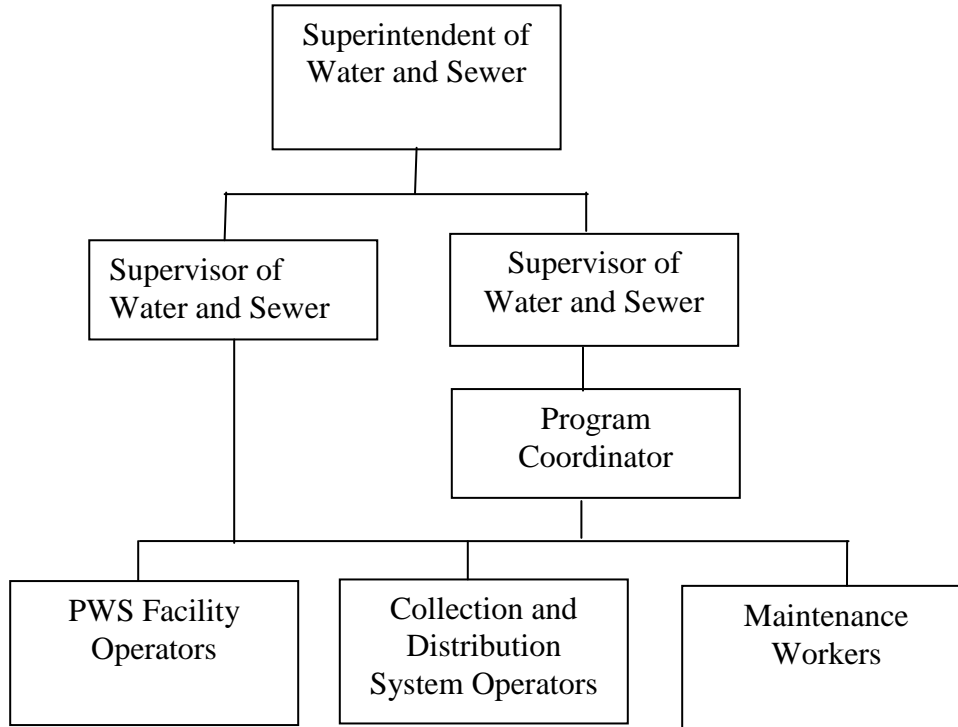
During fiscal year 2014/2015 the Water Division was expanded to include the management and maintenance of the sanitary and storm collection system including:

- Sanitary collection system with approximately 175 miles of sewer mains and manholes.
- Storm water collection system including inlets and manholes.

Daily activities include:

- Monthly reading of 13,673 water meters via drive-by readers, connect and seal of every new water meter, performing final meter reads for every property closing and the shut off of water for non-payment.
- Responding to residents and businesses with sewer, water quality and water pressure concerns.
- Assuring EPA compliance by performing all bacteriological, fluoride, chlorine, phosphate and other water samples required by the EPA. Compiling and submitting reports to the EPA.
- Review of plans for sewer and water system additions and improvements, walk-throughs on every addition to the sewer and water system to assure proper installation and operation of new facilities.
- JULIE locates – Responsible to field locate all City water and sewer utilities.
- Assist with fire flow testing for contractors, and chlorination and pressure testing of water mains.
- Complete regular maintenance and repair work at the water treatment facilities, and to the sewer and water distribution systems.
- Work with the Street Division to remove snow on main routes, cul-de-sacs and public sidewalks.

FY2015/2016
ORGANIZATIONAL CHART
WATER OPERATIONS DIVISION



FY2015/2016
PERSONNEL SUMMARY
WATER OPERATIONS DIVISION

Position	FY2013/2014	FY2014/2015	FY2015/2016
	Actual	Budget	Budget
Superintendent	1.00	1.00	1.00
Supervisor	1.00	0.00	0.00
PWS Facility Operator	5.00	5.00	5.00
PWS Distribution Operator	2.00	0.00	0.00
Maintenance Worker	4.00	0.00	0.00
Office Assistant	0.00	0.00	1.00
Total FTE	13.00	6.00	7.00

FY2014/2015 ACCOMPLISHMENTS WATER OPERATIONS DIVISION

- Meet all EPA water standards and receive zero EPA violation.

As of this time, all EPA standards have been met and no EPA violations have been issued to the City of Crystal Lake Water System.

- Receive the Fluoridation Award for the twentieth consecutive year.

The City has received the fluoridation award for the twentieth consecutive year.

- 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).

Well #10 rehabilitation work was completed this year, and Well #15 repair work will be completed by January of 2015.

- 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.

We are evaluating alternatives to provide an additional deep well to address the firm capacity deficiency and associated treatment to address effluent standards.

- Replace existing water mains as required by upcoming State road projects (Route 14), and continue with our planed water main replacement program in the Country Club area.

Route 14 water main project has been postponed until 2015. We will work with contractor to complete this work in 2015. Phase 2 of Country Club area was completed ahead of schedule and below budget.

- Have the two ground storage reservoirs at WTP #4 (Knaack) recoated.

Both tanks have been recoated and they will both be back into service before December 2014.

- Replace the failing parking lot and service drive located at WTP#3 (Virginia).

The parking lot and drive have been replaced.

FY2015/2016
OBJECTIVES
WATER OPERATIONS DIVISION

- Meet all EPA water standards and receive zero EPA violations.
- 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).
- Work with an engineering consultant to evaluate the Water Master Plan recommendations and evaluate alternatives to add a deep well to address the deficiency in meeting the required firm capacity.
- Replace existing water mains as required by upcoming State road projects (Route 14), and complete the water main replacement program of the Country Club area.
- Work with the Wastewater Division to determine which tributary areas have high levels of inflow and infiltration concerns. Clean and televise the most critical areas found, and create and prioritize a plan to help reduce infiltration using rehabilitation processes such as sanitary main lining and grouting.
- Work with City's selected GIS consultant to improve the accuracy of the sanitary and storm layers of the GIS system. This will be an ongoing goal over the next several years.
- Increase the amount of sanitary sewer cleaning from 10 miles of main per year to 30+ miles per year.
- Initiate a storm sewer cleaning program that will include inlets and mains. The primary areas will be prioritized with the input of the Engineering Department.
- Review the root foaming and grease treatment programs for effectiveness and modify if necessary.

**FY2015/2016
ANNUAL BUDGET
WATER OPERATIONS DIVISION**

EXPENDITURES	2012/2013 Actual	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimate	2015/2016 Budget
Regular Salaries	939,968	974,350	503,321	503,321	574,181
Part-time Wages	7,941	7,907	8,400	8,400	8,400
Overtime	77,122	114,862	91,500	91,500	91,500
Group Insurance	211,448	222,020	117,313	117,313	139,356
City Portion FICA / Retirement	55,922	65,305	37,400	37,400	41,793
City Portion IMRF	126,964	137,338	78,021	78,021	84,098
City Portion MEDI	19,307	15,273	8,747	8,747	9,774
Total Personnel Services	1,438,672	1,537,055	844,702	844,702	949,102
Professional Services	41,300	52,916	124,700	124,700	224,700
Publishing	498	872	500	500	500
Postage & Freight	5,108	5,285	5,600	3,050	3,050
Training	5,616	3,658	7,000	7,000	7,000
Dues & Subscriptions	3,361	3,327	3,475	3,475	3,475
Insurance & Bonding	57,245	51,064	58,565	58,565	58,565
Utilities	465,290	460,026	548,500	468,500	692,500
Examinations	604	1,091	1,724	1,724	1,724
Operating Equipment	249	214	300	300	300
Radio Equipment	151	403	3,000	3,000	3,000
Sidewalks	5,615	5,960	9,000	18,000	9,000
Plant Maintenance Services	172,056	133,081	206,200	206,200	206,200
Lines & Sewers	5,922	24,780	18,000	18,000	38,000
Rental - Buildings & Equipment	447	725	1,000	1,500	1,000
Total Contractual Services	763,462	743,402	987,564	914,514	1,249,014
Office Supplies	567	1,136	1,950	1,950	1,950
Landscape Materials	495	369	950	950	950
Motor Fuel & Lub.	30,307	34,182	32,500	32,500	32,500
Computer Hardware & Software	5,355	5,476	5,175	5,175	5,175
Small Tools & Equipment	7,774	10,802	18,500	18,500	14,000
Automotive Supplies	24,269	26,706	18,500	18,500	18,500
Materials	21,450	33,571	25,000	15,000	25,000
Clothing	8,575	9,440	9,900	9,900	9,900
Water Meters and Parts	33,788	69,806	90,000	90,000	75,000
Fire Hydrants and Parts	11,681	31,445	35,000	35,000	35,000
Salt	307,499	264,688	390,000	300,000	450,000
Chemicals & Sealants	66,750	62,900	88,000	67,000	77,000
Laboratory Supplies	5,007	8,291	6,500	6,500	6,500
Water Tap Materials	14,338	20,267	23,500	20,000	23,500
Operating Supplies	7,609	6,313	7,000	7,000	7,000
Plant Maintenance Materials	53,326	45,840	100,600	75,600	100,600
Stationery & Printing	134	591	770	770	770
Total Materials & Supplies	598,924	631,823	853,845	704,345	883,345

FY2015/2016
ANNUAL BUDGET
WATER OPERATIONS DIVISION (Cont'd)

EXPENDITURES (Cont'd)	2012/2013 Actual	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimate	2015/2016 Budget
System Improvement	234,915	-	-	-	-
Total Capital Outlay	234,915	-	-	-	-
Total	\$3,035,973	\$2,912,280	\$2,686,111	\$2,463,561	\$3,081,461

FY2015/2016
ACCOUNT INFORMATION
WATER OPERATIONS DIVISION

- The City compensates its employees based on a 14 day pay period, multiplied by 26 times per year, which translates to 364 days per year. After eleven (11) years the City is faced with paying employees for each year's remaining calendar day plus an extra day for each leap year. The Salaries budget reflects the payment of a 27th payroll during fiscal year 2015/2016. This payroll anomaly will not occur again for eleven more years. Personnel costs associated with an Office Assistant position have been reallocated from the General Fund to the Water Division of the Public Works Department. The Office Assistant is responsible for providing utility billing assistance to Crystal Lake customers.
- Due to favorable claims experience, group health insurance costs are anticipated to rise only 0.4%. Reductions or increases beyond 0.4% for fiscal year 2015/2016 are attributed to plan changes (single to family coverage, family to spousal coverage, etc.) plus a reallocation of costs for an Office Assistant position from the General Fund.
- Additional funds have been requested in the Professional Services account for fiscal year 2015/2016. Additional funds will allow for outsourcing of Geographical Information System (GIS) services. Outsourcing GIS services will provide for regular maintenance and updates to the City's GIS while allowing staff to better serve the City of Crystal Lake community. Expenses for GIS services have been allocated among Shared Services in the General Fund, Fire Rescue Operations in the Fire Rescue Fund and Water Operations in the Water and Sewer Fund.
- Funds in the Postage & Freight account have been reduced. Notices of intent to discontinue water service (also known as Red Tags or Shut-off Notices) are delivered via Fed Ex. Fed Ex provides tracking and delivery notifications, while allowing City staff to address other tasks. Costs associated with using the Fed Ex program for notices are billed back to the customer.

FY2015/2016
ACCOUNT INFORMATION (Cont'd)
WATER OPERATIONS DIVISION

- Additional funds have been requested in the Utilities account for fiscal year 2015/2016 in anticipation of an increase in electrical rates.
- Additional funds have been requested in the Lines & Sewers Maintenance account. Additional funds will provide for asphalt repairs following water main breaks.
- Funds in the Small Tools & Equipment account have been reduced. During fiscal year 2014/2015, a trench shoring box was purchased. The funds will not be re-budgeted. Budgeted in fiscal year 2015/2016 are funds to provide for a night light system and trash pump.
- Funds in the Water Meters and Parts account have been reduced. During fiscal year 2014/2015, a mobile data collector, used in the collection of monthly water meter readings, was purchased. The funds will not be re-budgeted.
- Additional funds have been requested in the Salt account for fiscal year 2015/2016. The increase best reflects current pricing and amounts used in water treatment processes.
- Funds in the Chemicals & Sealants account were reduced. The reduction best reflects current pricing and amounts used in water treatment processes.

City of Crystal Lake
Annual Budget
Fiscal Year 2015/2016



**WASTEWATER
TREATMENT DIVISION –**

**PUBLIC WORKS
DEPARTMENT**

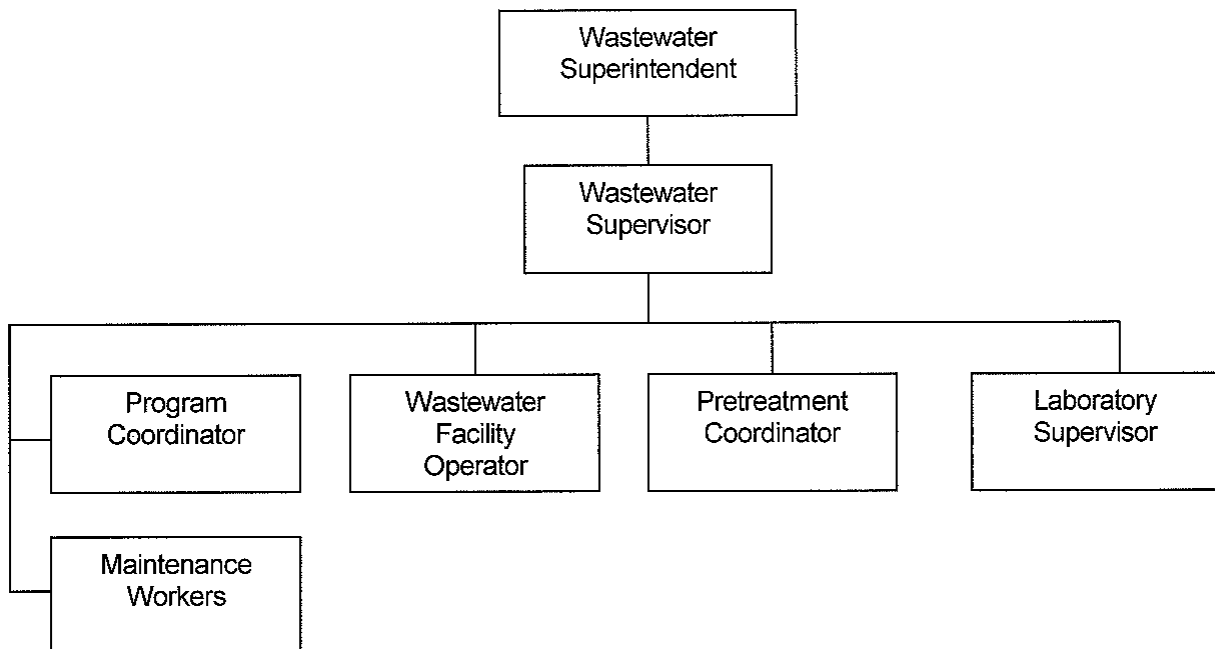
FY2015/2016
STATEMENT OF ACTIVITIES
WASTEWATER TREATMENT DIVISION

The primary responsibility of the Wastewater Division is to provide for the operation and maintenance of two (2) wastewater treatment facilities. During fiscal year 2014/2015 the Wastewater Division was expanded to include the management and maintenance of the City's twenty-six (26) sanitary lift stations and three (3) storm water lift stations.

During fiscal year 2014/15, the treatment plants processed approximately 4.8 million gallons per day (MGD) or 1.8 billion gallons of wastewater throughout the year, producing an effluent that not only met but 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. The lab monitors Crystal Lake and the upstream watershed, the lakes at the Three Oaks Recreation Area, Sleepy Hollow Creek water shed and various ground water monitoring wells throughout the City.

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 industries and businesses that could cause issues in the collection system or wastewater facilities, as well as restaurant grease traps. The Division also assists the Water Division with investigating sewer back-ups related to grease or other contaminants found in the collection system.

FY2015/2016
ORGANIZATIONAL CHART
WASTEWATER TREATMENT DIVISION



FY2015/2016 PERSONNEL SUMMARY WASTEWATER TREATMENT DIVISION

Position	FY2013/2014	FY2014/2015	FY2015/2016
	Actual	Budget	Budget
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
Program Coordinator	0.00	0.00	1.00
WW Facility Operator	1.00	1.00	1.00
WW Collection Systems Operator	0.00	1.00	1.00
Maintenance Worker	3.50	4.00	3.00
Total FTE	8.50	10.00	10.00

FY2014/2015 ACCOMPLISHMENTS WASTEWATER TREATMENT DIVISION

- 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.

Final Clarifier rehabilitation – Two final clarifiers at WWTP#2 have been rehabilitated. Two additional clarifiers are programmed to be rehabilitated as part of the plant improvements scheduled to take place in 2015 and 2016.

Bio-solids Building – This project is complete. The hardware on the building is stainless steel or galvanized metal to prevent future corrosion issues in the harsh environment.

Blower Room MCC – The MCC in the blower room was replaced and is fully operational.

Hydraulic Improvement WWTP 2 – The weirs and baffles have been installed in the primary clarifiers, and the UV bypass channel has been established. This project was substantially completed in January, 2015.

Lift Station 12 Fine Screen – This project is substantially complete. The fine screen is operational and the contractor is wrapping up punch list items. This project was substantially completed in January, 2015.

Anaerobic Digester – The engineering for this project is approximately 90% complete. An application for an IEPA loan has been submitted and it is expected that this project will be bid in early 2015.

FY2014/2015
ACCOMPLISHMENTS (Cont'd)
WASTEWATER TREATMENT DIVISION

- Complete all Plant projects listed in this year's budget prior to January 1, 2015.

WWTP #2 replacement of digester safety ladder to roof top. – This project is complete.

Refrigerated Sampler replacement – This item was purchased and put into service.

Lift Station #12 disconnect – The disconnect was established as part of the improvements going on at the lift station site.

Channel monster rebuild (WWTP #2) – Digester in-line muffin monster was rebuilt.

Replace Raw Pump #7 – This pump was replaced. The old pump was retained by staff. It will be rebuilt and kept as a spare.

DMR/Sludge Reporting – This project is in progress. This will be a five year program to completely digitize all reporting aspects of the treatment plants.

- With the recent departure of the volunteer Three Oaks lake sampling program, ensure consistency and continuity of the program.

Wastewater Division staff took the lead on the sampling of the lake. Three Oaks staff assisted as they were able.

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

The City's pretreatment program has been proactive and maintains compliance. In addition to routine inspections, several businesses have been investigated following reported discharge or spill incidents and as a result of grease buildup on the sanitary sewers.

FY2015/2016
OBJECTIVES
WASTEWATER TREATMENT DIVISION

- Meet all NPDES permit limits at both facilities during construction of new solids handling units at both facilities. This project will take between 18 and 24 months to complete and demand attention of staff to ensure the compliance of both facilities.

FY2015/2016
OBJECTIVES (Cont'd)
WASTEWATER TREATMENT DIVISION

- Complete all facility special projects listed in this year's budget prior to January 1 of 2016. These projects include:
 - a. Pump replacements/repairs at all facilities
 - b. New generator plugs to ensure employee safety during power failures
 - c. Lift station engineering evaluations
 - d. Primary Tank right angle gear box replacement (WWTP 2)
 - e. Sand Replacement for Sand Filter 1 & 2 (WWTP 2) Part one of a two year program
 - f. New VFD on Pump 3 at Lift Station 12 (WWTP 3)

- Cross train staff to be able to utilize any employee in any job function within the Division. This will take several years to accomplish, due to the multiple tasks and varying tasks involved at the facilities.

- Continue to monitor, inspect, and enforce activities as required by the City's approved Pretreatment Program. This includes industrial inspections, restaurant surveys, and general business inspections to protect the City infrastructure.

- Correct all grounding and bonding issues at the lift stations.

- Contract out the annual pump inspections to a qualified vendor. This project will allow our staff to make the repairs and for issues above our capabilities they will be sent to a repair center.

- Install a High Resistance Ground (HRG) system at Lift Station 19. This is a 480-volt system that could have a critical failure without this unit. The system protects the station from voltage spikes that can destroy the equipment. This system has been installed at several water facilities and Lift Station 13. This will start a program of installing these units at all 480-volt stations over the next several years based on critical need.

- Lift Station 10 has no Neutral or Ground. This project will include pulling in a new service to this lift station.

**FY2015/2016
ANNUAL BUDGET
WASTEWATER TREATMENT DIVISION**

EXPENDITURES	2012/2013 Actual	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimate	2015/2016 Budget
Regular Salaries	558,081	564,334	740,021	740,021	800,432
Part-time Salaries	32,717	39,546	7,920	8,751	11,880
Overtime	47,647	41,837	47,300	55,045	51,117
Group Insurance	106,286	136,427	195,523	195,523	185,991
City Portion FICA / Retirement	34,069	38,000	49,305	49,305	53,533
City Portion IMRF	77,995	79,722	103,270	103,270	107,578
City Portion MEDI	11,762	8,887	11,531	11,531	12,520
Total Personnel Services	868,557	908,753	1,154,870	1,163,446	1,223,050
Professional Services	66,229	82,396	94,985	38,200	94,985
Pest Control Services	-	135	-	-	1,620
Publishing	370	960	450	450	450
Postage & Freight	2,660	3,055	3,000	3,000	3,000
Training	5,165	7,124	10,450	10,450	10,295
Dues & Subscriptions	337	3,728	3,701	3,701	3,701
Insurance & Bonding	46,103	39,454	45,507	45,507	44,707
Utilities	334,088	304,725	377,100	327,100	474,600
Examinations	428	914	867	1,737	1,452
Operating Equipment	24,399	-	-	-	-
Radio Equipment	-	390	100	1,500	700
Plant Maintenance Services	254,198	407,445	351,700	316,900	322,900
State Filing Fees	47,500	47,500	47,500	47,500	47,500
Rental - Buildings & Equipment	1,475	3,057	2,500	2,500	2,500
Total Contractual Services	782,952	900,883	937,860	798,545	1,008,410
Office Supplies	2,274	3,713	1,800	2,231	1,800
Landscape Materials	534	178	750	750	750
Motor Fuel & Lub.	7,997	11,665	7,000	11,186	7,000
Computer Hardware & Software	2,802	12,002	8,370	7,570	8,232
Small Tools & Equipment	34,010	42,803	37,700	36,133	24,700
Automotive Supplies & Materials	9,486	13,366	11,500	11,500	11,500
Public Works Materials	-	382	-	-	-
Clothing	5,463	14,039	9,750	11,903	10,550
Chemicals & Sealants	337,911	338,623	371,700	286,793	378,700
Laboratory Supplies	33,345	29,937	26,467	26,467	26,467
Operating Supplies	-	-	-	-	-
Plant Maintenance Materials	119,171	189,677	155,300	156,215	192,900
Total Materials & Supplies	552,993	656,385	630,337	550,748	662,599
Total	\$2,204,502	\$2,466,021	\$2,723,067	\$2,512,739	\$2,894,059

FY2015/2016
ACCOUNT INFORMATION
WASTEWATER TREATMENT DIVISION

- The City compensates its employees based on a 14 day pay period, multiplied by 26 times per year, which translates to 364 days per year. After eleven (11) years the City is faced with paying employees for each year's remaining calendar day plus an extra day for each leap year. The Salaries budget reflects the payment of a 27th payroll during fiscal year 2015/2016. This payroll anomaly will not occur again for eleven more years.
- Additional funds were requested in the Part-time Salaries account. Additional funds will provide seasonal assistance in gathering samples from various locations throughout the City for testing and analysis.
- Due to favorable claims experience, group health insurance costs are anticipated to rise only 0.4%. Reductions or increases beyond 0.4% for fiscal year 2015/2016 are attributed to plan changes (single to family coverage, family to spousal coverage, etc.).
- For the protection of machinery and wiring, funds have been requested in fiscal year 2015/2016 for pest control services.
- Additional funds have been requested in the Utilities account for fiscal year 2015/2016 in anticipation of an increase in electrical rates.
- Additional funds have been requested in the Examinations account for fiscal year 2015/2016. Additional funds will provide for fit-testing of respirators that are required when handling silica sand. Silica sand is used in wastewater treatment plant processes.
- Additional funds have been requested in the Radio Equipment account. Funds will provide batteries and replacement radio parts. Radios are used by the Division in confined spaces and during events in which the City's Emergency Operations Center is functioning.
- Funds in the Plant Maintenance Services account were reduced. During fiscal year 2014/2015, repairs to Return Activated Sludge (RAS) pumps were completed. These funds will not be re-budgeted. Budgeted in fiscal year 2015/2016 are funds to replace Programmable Logic Controllers (PLCs) and to rebuild an influent grinder (also known as a Channel Monster) at Wastewater Treatment Plant #2.
- Funds in the Small Tools & Equipment account were reduced. During fiscal year 2014/2015, safety stairs outside of the sand filter building and control building were replaced. These funds will not be re-budgeted.
- Additional funds have been requested in the Plant Maintenance Materials account for fiscal year 2015/2016. Additional funds will provide for the replacement of sand used in the sand filters during the wastewater treatment process and to provide for the replacement of diffusers in aeration tanks. Equal distribution of oxygen is critical to growing "good" bacteria for the decomposition of matter.

City of Crystal Lake
Annual Budget
Fiscal Year 2014/2015



**SEWERS AND LIFTS
DIVISION**

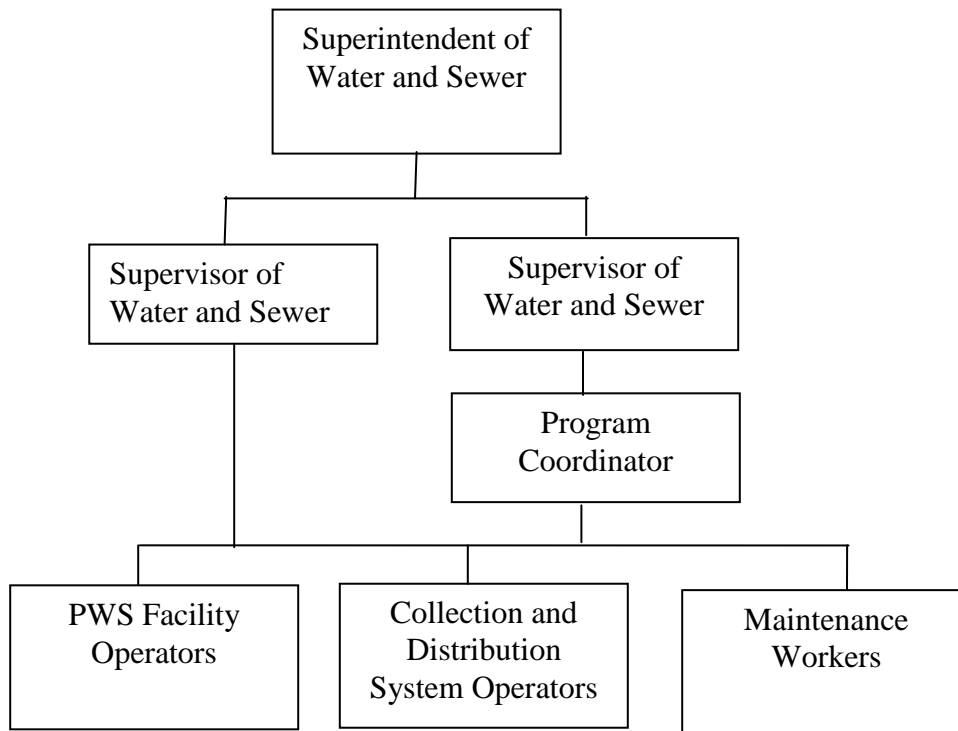
**PUBLIC WORKS
DEPARTMENT**

FY2015/2016
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 175 miles of sanitary sewer in conjunction with 26 sanitary pumping stations.

During fiscal year 2014/2015 the Water Division was expanded to include the management and maintenance of the sanitary collection system. The Wastewater Treatment Division was expanded to include management and maintenance of twenty-six (26) sanitary sewer lift stations.

FY2015/2016
ORGANIZATIONAL CHART
SEWERS & LIFTS DIVISION



FY2015/2016 PERSONNEL SUMMARY SEWERS & LIFTS DIVISION

Position	FY2013/2014	FY2014/2015	FY2015/2016
	Actual	Budget	Budget
Superintendent	1.00	1.00	0.00
Supervisor	0.00	0.00	1.00
Program Coordinator	0.00	0.00	1.00
PWS Distribution System Operator	0.00	2.00	1.00
WW Collection System Operator	1.00	1.00	1.00
Maintenance Worker	0.00	4.00	4.00
Total FTE	2.00	8.00	8.00

FY2014/2015 ACCOMPLISHMENTS SEWERS AND LIFTS DIVISION

- Evaluate the current sewer cleaning program that has been in place for the last few years to enhance and modify it as needed.

The number of sanitary sewer miles cleaned has been increased by taking a proactive approach and modifying the program "legacy" lines by reevaluating the program and its effectiveness. Storm lines in areas of repeated surcharging were added to the program.

- Utilize the information from the Area Specific Sanitary Sewer Evaluation System report to address rehabilitation needs, as well as the reduction of inflow and infiltration.

Staff have addressed significant areas of inflow and infiltration by outsourcing grouting and lining of specific sewer segments. Staff have documented the disconnection of 10 illegal sump pumps in the private sector and have replaced any open pick-hole manhole covers.

- Successfully cross-train staff to operate effectively in both the sewer collection and water distribution systems.

Cross-training is ongoing.

FY2015/2016
OBJECTIVES
SEWERS & LIFTS DIVISION

- Work with the Wastewater Division to determine which tributary areas have high levels of inflow and infiltration concerns. Clean and televise the most critical areas found, and create and prioritize a plan to help reduce infiltration using rehabilitation processes such as sanitary main lining and grouting.
- Work with City's selected GIS consultant to improve the accuracy of the sanitary and storm layers of the GIS system. This will be an ongoing goal over the next several years.
- Increase the amount of sanitary sewer cleaning from 10 miles of main per year to 30+ miles per year.

**FY2015/2016
ANNUAL BUDGET
SEWERS & LIFTS DIVISION**

EXPENDITURES	2012/2013 Actual	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimate	2015/2016 Budget
Regular Salaries	157,877	159,333	593,072	561,172	630,874
Part-time Salaries	-	4,764	7,920	7,920	8,160
Overtime	3,023	1,413	5,000	27,038	10,500
Group Insurance	32,863	34,506	138,357	138,357	140,872
City Portion FICA / Retirement	9,684	9,863	37,572	37,572	40,271
City Portion IMRF	20,331	20,269	78,447	78,447	81,027
City Portion MEDI	2,265	2,306	8,787	8,787	9,418
Total Personnel Services	226,043	232,454	869,155	859,293	921,122
Professional Services	-	-	15,000	15,000	15,000
Pest Control Services	-	-	-	-	2,000
Postage & Freight	104	968	600	600	600
Training	1,227	809	2,250	1,575	3,250
Dues & Subscriptions	2,847	2,987	3,080	3,080	3,080
Insurance & Bonding	28,286	27,184	29,532	30,532	30,532
Utilities	64,148	66,390	65,100	65,752	84,850
Examinations	-	195	240	240	240
Operating Equipment	854	720	1,250	1,250	2,250
Clothing Rental	1,062	1,098	1,050	1,050	1,050
Plant Maintenance Services	152,367	46,082	63,200	63,200	90,065
Lines & Sewers	13,295	187,275	338,800	338,800	223,800
Rental - Building & Equipment	-	-	-	-	1,000
Total Contractual Services	264,190	333,708	520,102	521,079	457,717
Office Supplies	676	610	600	600	600
Landscape Materials	-	-	-	-	500
Motor Fuel & Lub.	16,654	15,182	13,700	13,700	13,700
Computer Hardware & Software	867	1,609	3,110	3,110	2,310
Small Tools & Equipment	4,680	8,652	46,595	46,595	22,595
Automotive Supplies	19,160	19,005	9,600	9,600	12,885
Materials	7,866	1,298	2,500	2,500	2,500
Clothing	1,175	1,130	1,520	1,520	1,520
Chemicals & Sealants	9,594	-	-	-	-
Plant Maintenance Materials	18,510	43,646	20,800	65,147	78,975
Total Materials & Supplies	79,182	91,132	98,425	142,772	135,585
Operating Equipment	10,077	-	-	-	-
Total Capital Outlay	10,077	-	-	-	-
Total	\$ 579,492	\$ 657,294	\$1,487,682	\$ 1,523,144	\$1,514,424

FY2015/2016
ACCOUNT INFORMATION
SEWERS & LIFTS DIVISION

- The City compensates its employees based on a 14 day pay period, multiplied by 26 times per year, which translates to 364 days per year. After eleven (11) years the City is faced with paying employees for each year's remaining calendar day plus an extra day for each leap year. The Salaries budget reflects the payment of a 27th payroll during fiscal year 2015/2016. This payroll anomaly will not occur again for eleven more years.
- Additional funds have been requested in the Overtime account for fiscal year 2015/2016. Additional funds will provide additional manpower to monitor lift stations during extreme weather events.
- Due to favorable claims experience, group health insurance costs are anticipated to rise only 0.4%. Reductions or increases beyond 0.4% for fiscal year 2015/2016 are attributed to plan changes (single to family coverage, family to spousal coverage, etc.).
- For the protection of machinery and wiring, funds have been requested in fiscal year 2015/2016 for pest control services.
- Additional funds have been requested in the Training account. Additional funds will provide staff with additional training opportunities.
- Additional funds have been requested in the Utilities account for fiscal year 2015/2016 in anticipation of an increase in electrical rates.
- Additional funds have been requested in the Operating Equipment Maintenance Services account for televising equipment repairs.
- Additional funds have been requested in the Plant Maintenance Services and Materials accounts. Additional funds will provide for inspections of each lift station, as well as any needed parts and repairs.
- Funds in the Lines & Sewers account have been reduced. During fiscal year 2014/2015 the City completed lining and grouting of sanitary sewer as part of a more comprehensive project involving water main replacement and street resurfacing in the Country Club Subdivision. The lining and grouting of sanitary sewer in the Country Club Subdivision was in addition to the City's annual lining and grouting program. Funds will not be re-budgeted.
- Funds have been requested in fiscal year 2015/2016 for cylinder rental of compressed gas used to complete welding repairs.
- Funds have been requested in fiscal year 2015/2016 for landscape improvements at various lift station locations throughout the City.
- Funds in the Computer Hardware & Software account have been reduced. During fiscal year 2014/2015 a laptop computer to run Programmable Logic Controller (PLC) software was purchased. Funds will not be re-budgeted.
- Funds in the Small Tools & Equipment account have been reduced. During fiscal year 2014/2015 chain cutters and nozzles, as well as flow meters were purchased. Some additional flow meters will be purchased during fiscal year 2015/2016.
- Additional funds have been requested in the Automotive Supplies account. Additional funds will provide for portable generator repairs.

City of Crystal Lake
Annual Budget
Fiscal Year 2015/2016



**WATER & SEWER
DEBT SERVICE FUND**

FY2015/2016
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.

FY2015/2016
ANNUAL BUDGET
WATER & SEWER DEBT SERVICE FUND

	2011/2012	2012/2013	2013/2014	2014/2015	2014/2015	2015/2016
	Actual	Actual	Actual	Budget	Estimate	Budget
Connection Fees	443,654	869,785	517,186	138,734	186,067	149,343
Investment Income	-	-	36	-	265	-
Total Revenues	\$ 443,654	\$ 869,785	\$ 517,222	\$ 138,734	\$ 186,332	\$ 149,343
Professional Services	-	32,456	90,603	-	-	-
Total Contractual Services	-	32,456	90,603	-	-	-
Debt Service Principal	1,287,127	2,988,133	9,391,571	1,865,095	1,796,329	2,461,932
Debt Service Interest	426,291	431,795	483,120	1,102,581	854,739	1,057,580
Total Debt Service	1,713,418	3,419,928	9,874,691	2,967,676	2,651,068	3,519,512
Total Expenditures	\$ 1,713,418	\$ 3,452,384	\$ 9,965,294	\$ 2,967,676	\$ 2,651,068	\$ 3,519,512
Revenues in Excess of						
Expenditures	\$(1,269,764)	\$(2,582,599)	\$(9,448,072)	\$(2,828,942)	\$(2,464,736)	\$(3,370,169)

FY2015/2016
ANNUAL BUDGET (Cont'd)
WATER & SEWER DEBT SERVICE FUND

	2011/2012	2012/2013	2013/2014	2014/2015	2014/2015	2015/2016
	Actual	Actual	Actual	Budget	Estimate	Budget
OTHER SOURCES (USES)						
Transfer In	1,524,879	-	1,195,831	2,372,241	2,677,857	3,370,169
Bond Proceeds	-	1,635,208	7,610,000	-	-	-
Bond Premium	-	72,913	942,110	-	-	-
Transfer Out	-	-	(526,888)	-	-	-
Total Other Sources (Uses)	\$ 1,524,879	\$ 1,708,121	\$ 9,221,053	\$ 2,372,241	\$ 2,677,857	\$ 3,370,169
Change in Payables/Receivables	-	15,802	(1,047,753)	1,047,753	1,047,753	-
Change in Cash Balance	255,115	(858,676)	(1,274,772)	591,052	1,260,874	-
Beginning Cash Balance, May 1	933,715	1,188,830	330,154	(944,618)	(944,618)	316,256
Ending Cash Balance, April 30	1,188,830	330,154	(944,618)	(353,566)	316,256	316,256
Restricted for Debt Service	(1,188,830)	(330,154)	944,618	353,566	(316,256)	(316,256)
Available Cash, April 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

City of Crystal Lake
Annual Budget
Fiscal Year 2015/2016



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

FY2015/2016
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.

FY2015/2016
ANNUAL BUDGET
WATER & SEWER CAPITAL & EQUIPMENT REPLACEMENT
FUND

	2012/2013 Actual	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimate	2015/2016 Budget
REVENUES					
Grant Proceeds	-	-	-	164,500	-
Investment Interest	-	8	-	10	-
Reimbursements	-	-	-	-	112,836
Total Revenues	\$ -	\$ 8	\$ -	\$ 164,510	\$ 112,836
EXPENDITURES					
Buildings & Facilities	-	-	-	-	25,700
Automotive Equipment	-	-	-	-	18,000
System Improvement	-	-	3,988,000	230,817	11,586,054
Total Capital Outlay	-	-	3,988,000	230,817	11,629,754
Total Expenditures	\$ -	\$ -	\$ 3,988,000	\$ 230,817	\$ 11,629,754
Revenues in Excess of Expenditures	-	\$ 8	(\$3,988,000)	(\$66,307)	(\$11,516,918)
OTHER SOURCES (USES)					
Transfer In	-	135,000	220,000	109,495	1,385,130
Bond Proceeds	-	-	3,768,000	-	2,106,788
IEPA Loan Proceeds	-	-	-	-	8,025,000
Transfer Out	-	-	-	-	-
Total Other Sources (Uses)	\$ -	\$ 135,000	\$ 3,988,000	\$ 109,495	\$ 11,516,918
Change in Payables/Receivables	-	-	-	-	-
Change in Cash Balance	-	135,008	-	43,188	0
Beginning Cash Balance, May 1	-	-	135,008	135,008	178,196
Available Cash, April 30	\$ -	\$ 135,008	\$ 135,008	\$ 178,196	\$ 178,196

FY2015/2016
ACCOUNT INFORMATION
WATER & SEWER CAPITAL & EQUIPMENT REPLACEMENT
FUND

- Fiscal year 2015/2016 revenues reflect funds reimbursed by the Village of Lakewood for the replacement of water main along Meridian Street (Country Club Subdivision).
- Capital expenditures budgeted for fiscal year 2015/2016 include:
 - Main replacement – Country Club Subdivision
 - Main replacement – Main Street @ Crystal Lake Avenue (Engineering)
 - Force main replacement – Lift Station #9 (Survey & Design)
 - Main relocation – U.S. Route 14
 - Main upsizing – Canyon Crossing Development
 - Enhancement of Water Treatment Plant #2 (Engineering)
 - Rehabilitation of Wastewater Treatment Plants #2 and #3
 - Motor control center rehabilitation (Raw Pump Station #1 at Wastewater Treatment Plant #2)
 - Water tower rehabilitation (Water Treatment Plant #1)
 - Electrical grounding and bonding (Lift Stations #2 through #31)
 - Chlorides reduction study (EPA mandate)
 - Capacity, Management, Operations and Maintenance Plan Preparation (EPA mandate)
 - Generator replacement – Lift Station #11

City of Crystal Lake
Annual Budget
Fiscal Year 2014/2015



**WATER & SEWER
SSA PARTICIPATION FEES
FUND**

FY2015/2016
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.

FY2015/2016
ANNUAL BUDGET
WATER & SEWER SSA PARTICIPATION FEES FUND

	2012/2013 Actual	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimate	2015/2016 Budget
REVENUES					
SSA Participation Fees	-	-	-	-	-
Investment Interest	-	110	-	-	-
Total Revenues	\$ -	\$ 110	\$ -	\$ -	\$ -
EXPENDITURES					
System Improvement	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues in Excess of Expenditures	\$ -	\$ 110	\$ -	\$ -	\$ -
OTHER SOURCES (USES)					
Transfer In	2,329,774	39,943	-	-	-
Bond Proceeds	-	-	-	-	-
Transfer Out	-	-	(220,000)	-	(1,385,130)
Total Other Sources (Uses)	\$ 2,329,774	\$ 39,943	\$ (220,000)	\$ -	\$(1,385,130)
Change in Receivables/Payables	-	-	-	-	-
Change in Cash Balance	2,329,774	40,053	(220,000)	-	(1,385,130)
Beginning Cash Balance, May 1	-	2,329,774	2,369,827	2,369,827	2,369,827
Ending Cash Balance, April 30	2,329,774	2,369,827	2,149,827	2,369,827	984,697
Restricted	-	(39,943)	(39,943)	(39,943)	(39,943)
Available Cash, April 30	\$ 2,329,774	\$ 2,329,884	\$ 2,109,884	\$2,329,884	\$ 944,754

City of Crystal Lake
Annual Budget
Fiscal Year 2015/2016

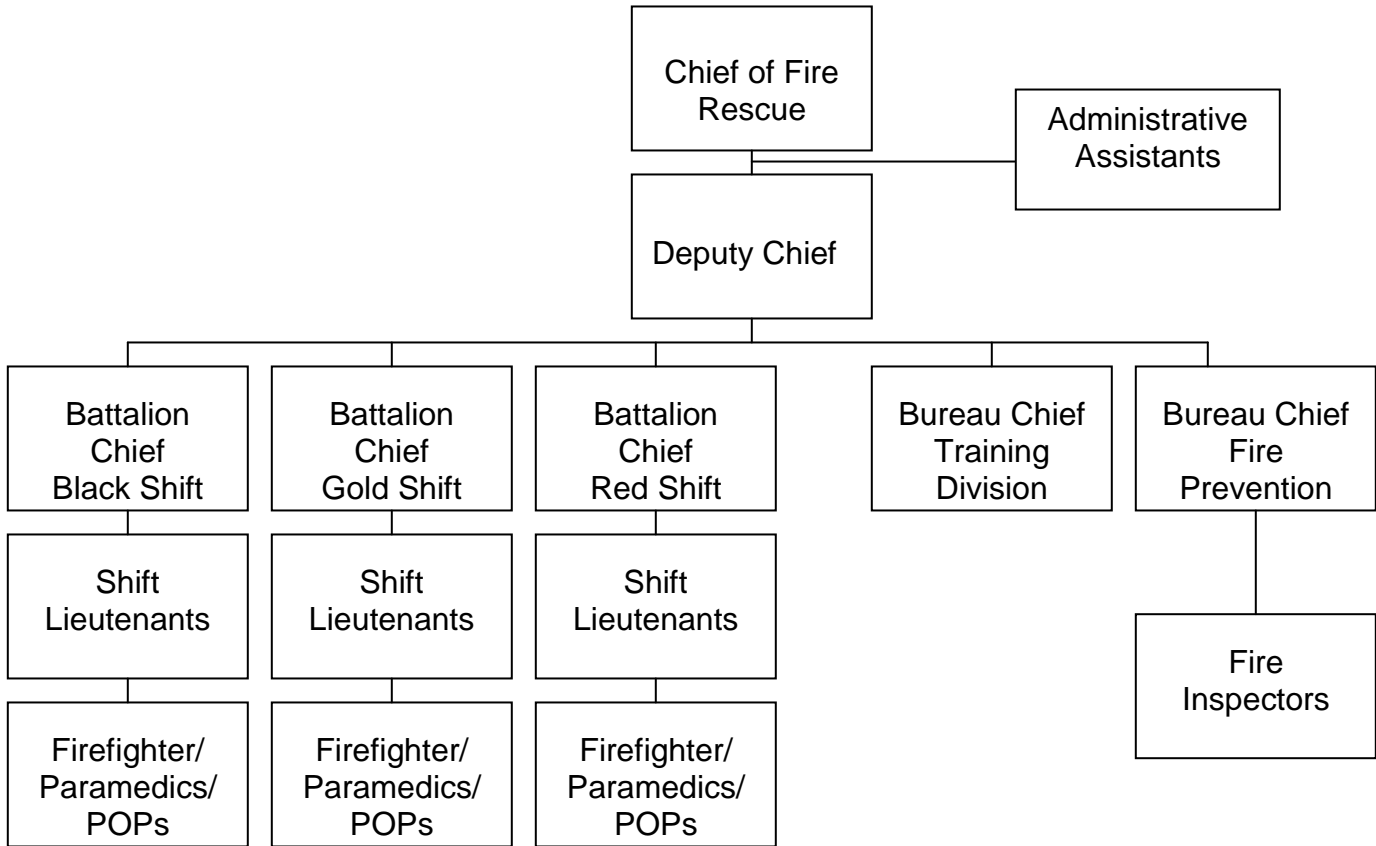


**FIRE RESCUE
FUND**

FY2015/2016
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.

FY2015/2016
ORGANIZATIONAL CHART
FIRE RESCUE DEPARTMENT



FY2015/2016 PERSONNEL SUMMARY FIRE RESCUE DEPARTMENT

Position	FY2013/2014	FY2014/2015	FY2015/2016
	Actual	Budget	Budget
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	1.75	1.75	2.00
Public Education Coordinator	0.50	0.50	0.00
Total FTE	67.75	67.75	67.50

FY2014/2015 ACCOMPLISHMENTS FIRE RESCUE DEPARTMENT

- Develop a comprehensive Master Address Repository (MAR).

The process to develop a comprehensive Master Address Repository was completed with input from multiple City departments (IT, Fire Rescue, Community Development) and our consultant Baxter and Woodman.

- Provide for prompt, efficient, and dependable emergency response.

Ambulance 352 will be 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.

Bureau Car 332 is a former police cruiser that is assigned to the Fire Prevention Bureau. It will be replaced with an SUV that provides for reliable service to the community especially on construction sites during fire inspections and during winter operation.

Boat 399 was 20 years old and is moored at Three Oaks Recreation Area. This boat provides for a rapid response to water rescue incidents on the South Lake and is equipped to perform dive rescue operations.

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 over a two budget year period,

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

we will be able to extend the service life of Engine 343 which will be a significant cost savings to the City.

- Continue 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. Additional progress was made this summer with the completion of a risk assessment which is one of the major components of fire service accreditation.

- Achieve re-certification of a City-wide Emergency Operations Plan.

The process to revise and recertify the City's EOP was completed. 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 March 2014.

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

Restructuring the part-time Administrative Assistant position to full-time has met the needs associated with program expansions in the Fire Rescue Department. The creation of a Master Address Repository (MAR) requires regular maintenance of this city-wide database. In addition, the Fire Rescue responsibilities for emergency management have grown over the last several years. The Administrative Assistant has been responsible for supporting the Fire Prevention Bureau and the City's Emergency Manager in meeting the requirements associated with these programs.

- 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 scheduled to be purchased during this fiscal year in order to maintain quality breathing air for our firefighters and dive rescue members to breathe when exposed to abnormal atmospheres.

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

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

Continued 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. The City continues to strive to bring this training to our elected officials.

FY2015/2016
OBJECTIVES
FIRE RESCUE DEPARTMENT

- Continue 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 353 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.

Bureau Cars 334 and 338 are at the end of their serviceable life. The former police cruisers will be replaced with SUV's that provide for reliable service to the community especially during winter operations.

FY2015/2016
OBJECTIVES (Cont'd)
FIRE RESCUE DEPARTMENT

The Department's heart monitors are used on a daily basis to detect abnormal heart rhythms and provide our paramedics with a tool to determine proper treatment in the field in coordination with the receiving hospital. The monitors were originally purchased in 2005 and have reached the end of their serviceable life. Technology, reliability, and medical advancements are also dictating the replacement monitors. Six (6) replacements are planned for fiscal year 2015/2016. The remaining Five (5) will be scheduled to be replaced in fiscal year 2016/2017.

The institution of an ambulance cot replacement program is necessary as the serviceable life on our cots is seven years according to the manufacturer. Without this program, parts for the cots will be difficult to obtain if at all. A regular replacement program that replaces one cot annually is needed to ensure reliability and safety for this important patient movement tool, as well as a cost savings of replacing all seven cots at once.

- 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.

- 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.

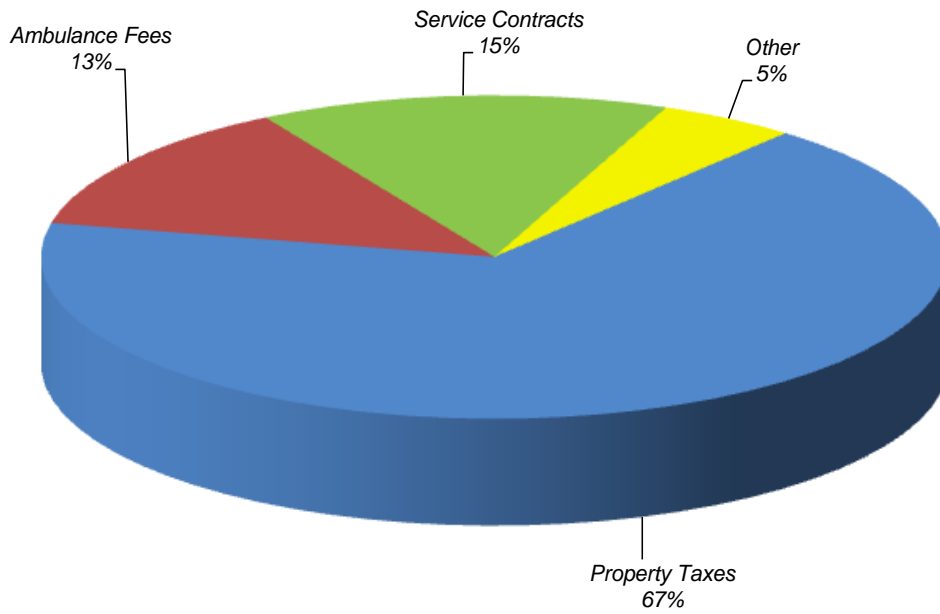
- Improve lifespan of Fire Rescue facilities.

Fire Station 4 and Water Treatment Plant 5 share a common driveway and were built within a few years of each other. The original asphalt on the property is over 20 years old and is in need of replacement due to the daily strain of fire apparatus and Public Works trucks on the pavement. The cost of this project could be shared between the two operating departments.

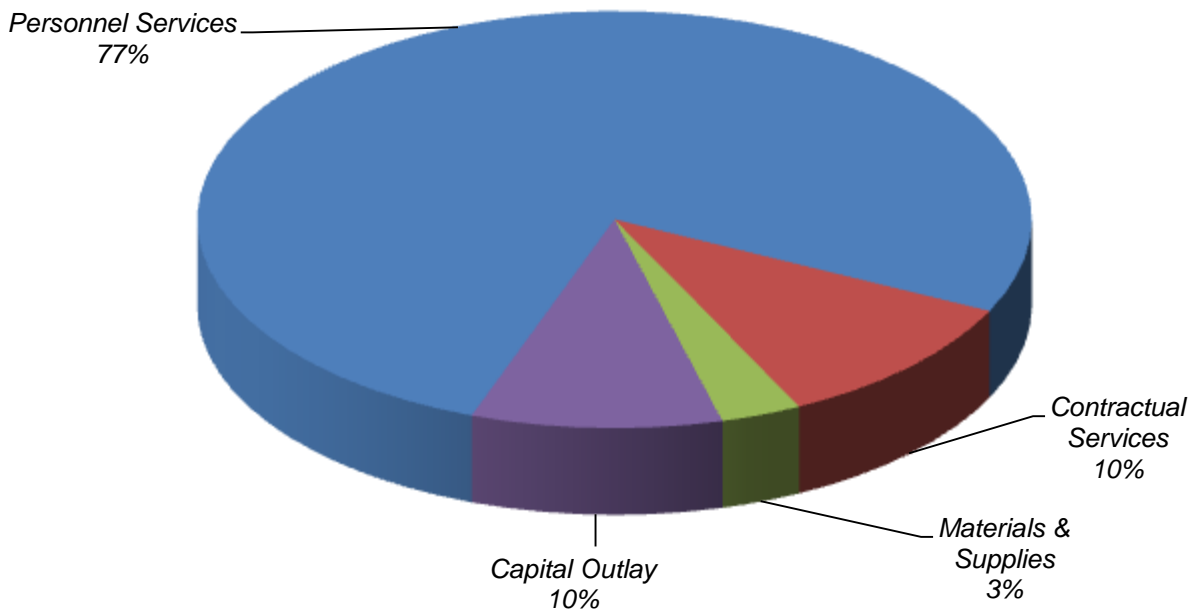
**FY2015/2016
ANNUAL BUDGET
FIRE RESCUE FUND**

	2012/2013 Actual	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimate	2015/2016 Budget
REVENUES					
Property Taxes	5,417,573	5,680,519	6,187,211	6,125,349	6,415,488
Alarm Fees	347,289	344,707	348,000	348,000	348,000
Ambulance Service Fees	1,076,017	1,044,432	965,900	1,100,000	1,260,000
Fire Recovery Fees	-	-	-	-	48,000
Service Contracts	1,477,090	1,432,776	1,275,400	1,375,087	1,395,714
Investment Interest	4,147	626	1,500	250	250
Reimbursement	-	-	-	-	31,000
Grants	28,484	5,622	12,000	12,000	12,000
Miscellaneous	47,394	(33,637)	30,000	30,000	30,000
Total Revenues	\$ 8,397,994	\$8,475,045	\$8,820,011	\$ 8,990,686	\$ 9,540,452
EXPENDITURES					
Personnel Services	6,927,611	7,116,716	7,506,363	7,487,613	7,959,286
Contractual Services	1,100,297	773,651	946,524	1,008,195	1,086,266
Materials & Supplies	304,008	307,500	304,256	313,026	325,302
Capital Outlay	1,359,938	296,779	563,718	308,099	1,008,319
Total Expenditures	\$ 9,691,854	\$8,494,646	\$9,320,861	\$ 9,116,933	\$10,379,173
Revenues in Excess of Expenditures	\$(1,293,860)	\$ (19,601)	\$ (500,850)	\$ (126,247)	\$ (838,721)
OTHER SOURCES (USES)					
Transfer In	46,368	-	-	-	-
Capital Facility Fees	-	-	-	185,216	-
Transfer Out	-	-	-	-	-
Total Other Sources (Uses)	\$46,368	-	-	\$185,216	-
Change in Fund Balance	(1,247,492)	(19,601)	(500,850)	58,969	(838,721)
Beginning Balance, May 1	2,824,321	1,576,829	1,557,228	1,557,228	1,616,197
Ending Balance, April 30	1,576,829	1,557,228	1,056,378	1,616,197	777,476
Nonspendable	(79,404)	-	(79,404)	-	-
Restricted for Additional Facilities Assigned for Next Year's Expenses	-	(500,850)	(250,000)	(185,216)	(185,216)
Assigned for Fire Rescue	\$ 1,497,425	\$1,056,378	\$ 726,974	\$ 724,760	\$ 592,260

Fire Rescue Revenues by Source



Fire Rescue Fund Expenditures by Type



FY2015/2016
ANNUAL BUDGET
FIRE RESCUE DEPARTMENT

EXPENDITURES	2012/2013 Actual	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimate	2015/2016 Budget
Regular Salaries	5,518,552	5,661,693	6,067,868	6,067,868	6,431,560
Part-Time Wages	90,812	67,522	105,455	86,705	34,823
Overtime	305,927	323,643	285,000	285,000	355,461
Group Insurance	1,012,320	1,063,858	1,048,040	1,048,040	1,137,442
Total Personnel Services	6,927,611	7,116,716	7,506,363	7,487,613	7,959,286
Professional Services	275,943	17,526	86,000	154,000	227,500
Annual Audit	4,500	3,739	4,500	3,065	4,500
Publishing	1,146	1,132	1,750	1,450	1,550
Postage & Freight	1,142	1,212	1,800	1,200	1,200
Training	52,428	50,161	49,530	49,530	49,530
Dues & Subscriptions	3,716	2,609	3,810	3,785	3,810
Insurance & Bonding	502,514	426,641	509,512	509,512	509,512
Utilities	44,810	46,604	59,173	59,173	59,173
Buildings & Offices	46,999	49,920	44,994	44,994	44,994
Examinations	16,601	22,584	22,080	22,080	24,288
Operating Equipment	33,437	32,933	34,200	28,346	28,120
Office Equipment	2,035	2,182	2,500	5,600	675
Radio Equipment	115,026	116,408	126,425	125,210	131,164
Rent - Buildings & Equip	-	-	250	250	250
Total Contractual Services	1,100,297	773,651	946,524	1,008,195	1,086,266
Office Supplies	7,119	9,705	9,400	8,953	7,100
Cleaning Supplies	3,075	7,681	6,215	6,800	4,825
Motor Fuel & Lubricant	90,061	69,236	91,000	75,000	80,000
Computer Equipment	24,381	33,546	30,480	30,480	19,495
Small Tools & Equip	85,124	67,707	67,191	68,190	90,425
Auto Supplies	49,796	72,109	61,000	85,350	85,900
Clothing	44,452	47,516	38,970	38,253	37,557
Total Materials & Supplies	304,008	307,500	304,256	313,026	325,302

FY2015/2016
ANNUAL BUDGET
FIRE RESCUE DEPARTMENT (Cont'd)

EXPENDITURES (Cont'd)	2012/2013 Actual	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimate	2015/2016 Budget
Buildings	1,142,158	74,879	-	-	90,000
Automotive Equipment	217,780	175,281	498,718	243,099	768,319
Operating Equipment	-	-	-	-	-
Departmental Equipment	-	46,619	65,000	65,000	150,000
Total Capital Outlay	1,359,938	296,779	563,718	308,099	1,008,319
Total	\$9,691,854	\$ 8,494,646	\$ 9,320,861	\$ 9,116,933	\$10,379,173

FY2015/2016
ACCOUNT INFORMATION
FIRE RESCUE DEPARTMENT

- The City compensates its employees based on a 14 day pay period, multiplied by 26 times per year, which translates to 364 days per year. After eleven (11) years the City is faced with paying employees for each year's remaining calendar day plus an extra day for each leap year. The Salaries budget reflects the payment of a 27th payroll during fiscal year 2015/2016. This payroll anomaly will not occur again for eleven more years. The Salaries budget also reflects the conversion of a part-time Administrative position (0.75 full-time equivalent) to full-time and the elimination of a part-time Public Education Coordinator position (0.50 full-time equivalent).
- Additional funds have been requested in the Overtime account for fiscal year 2015/2016 as paid-on-premises positions (budgeted in the Part-time Wages account) are vacated.
- Due to favorable claims experience, group health insurance costs are anticipated to rise only 0.4%. Reductions or increases beyond 0.4% for fiscal year 2015/2016 are attributed to plan changes (single to family coverage, family to spousal coverage, etc.).
- Additional funds have been budgeted in the Professional Services account for a reallocation of SEECOM dispatch services from the General Fund and for outsourcing of Geographical Information System (GIS) services. Outsourcing GIS services will provide for regular maintenance and updates to the City's GIS while allowing staff to better serve the City of Crystal Lake community. Expenses for GIS services have been allocated among Shared Services in the General Fund, Fire Rescue Operations in the Fire Rescue Fund and Water Operations in the Water and Sewer Fund.

FY2015/2016
ACCOUNT INFORMATION (Cont'd)
FIRE RESCUE DEPARTMENT

- Reductions in the Publishing account and in the Postage & Freight account best matches funds to utilization.
- Additional funds have been requested in the Examinations account in anticipation of increases in the cost associated with annual physicals.
- Funds in the Operating Equipment Maintenance Services account were reduced as hydro-testing of self-contained breathing apparatus (SCBA) tanks were completed in the prior fiscal year. Hydro-testing of SCBA tanks occurs once every five (5) years.
- Funds in the Office Equipment Maintenance Services account were reduced as a result of replacing an older model copy machine with a new machine. A new copier was purchased for the Department in fiscal year 2014/2015.
- Additional funds have been requested in the Radio Equipment Maintenance Services account in anticipation of cost increases to service the City's Wireless Alarm Network. The Crystal Lake Wireless Alarm Network (CLWAN) provides early notification of active alarms and allows for prompt dispatch of emergency personnel. The wireless alarm network eliminates the need for land lines and additional third-party monitoring services, saving Crystal Lake customers money. Responses to false alarm activations and interruptions to business operations are also reduced.
- Funds in the Office Supplies account were reduced as a copier lease agreement was allowed to expire. The Department purchased a new copier outright in fiscal year 2014/2015.
- As a result of inventories on hand, funds in the Cleaning Supplies account were reduced.
- A reduction in the Motor Fuel and Lubricants account best matches funds to utilization.
- Several personal computers were replaced in fiscal year 2014/2015. As a result, computer replacements were not budgeted in the Computer Hardware and Software account again for fiscal year 2015/2016. The fiscal year 2015/2016 budget includes the purchase of one (1) network printer and Fire Manager Scheduling software.
- Additional funds were requested in the Small Tools & Equipment account. Additional funds will provide for the replacement of an ambulance cot and stair chair.
- Additional funds were requested in the Auto Supplies account in anticipation of repairs due to ageing equipment.
- Capital purchases reflected in the 2015/2016 budget include: Bureau Chief vehicle replacements (#334 and #338), ambulance replacement, pumper replacement, driveway and parking lot replacement (Fire Station #4) and cardiac monitor replacement (6 of 11).

City of Crystal Lake
Annual Budget
Fiscal Year 2015/2016



LIBRARY FUNDS

FY2015/2016
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.

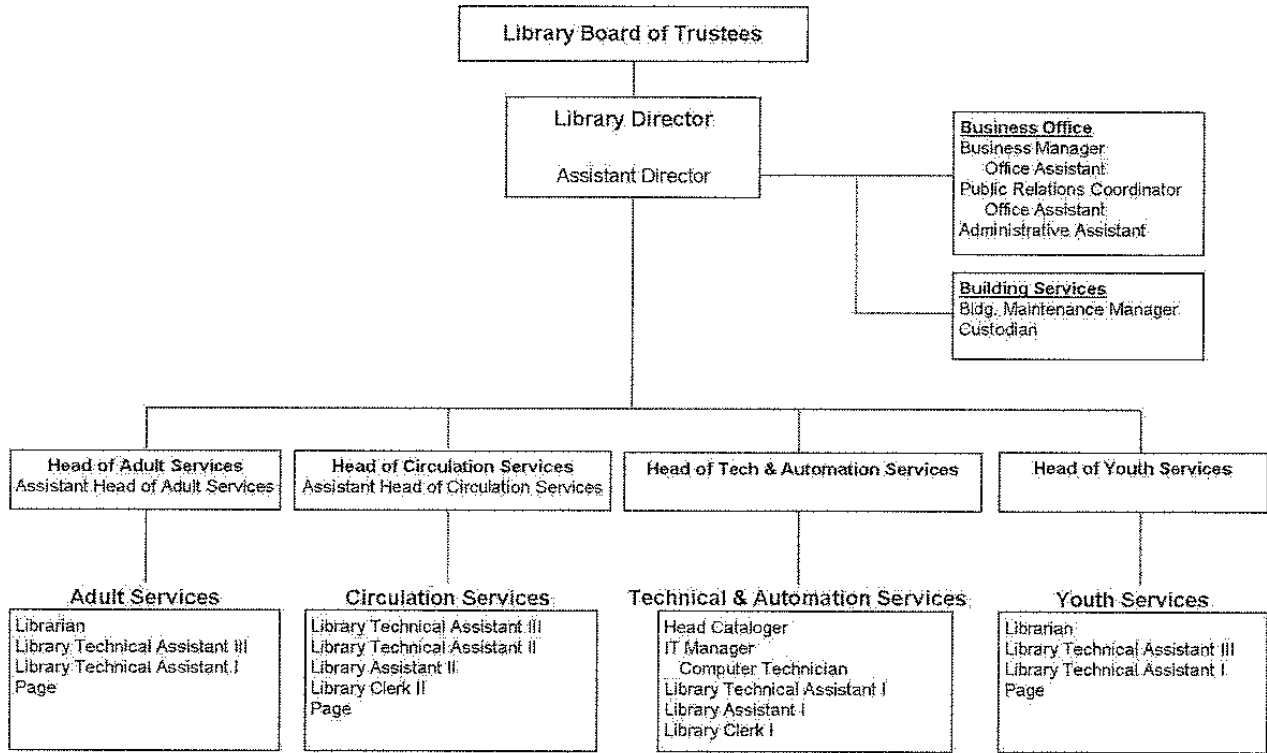
Understand How to Find, Evaluate and Use Information – Information Fluency

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.

FY2015/2016 ORGANIZATIONAL CHART CRYSTAL LAKE PUBLIC LIBRARY



FY2014/2015 ACCOMPLISHMENTS CRYSTAL LAKE PUBLIC LIBRARY

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

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

FY2014/2015
ACCOMPLISHMENTS (Cont'd)
CRYSTAL LAKE PUBLIC LIBRARY

- 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.

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.

- 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.

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

FY2014/2015
ACCOMPLISHMENTS (Cont'd)
CRYSTAL LAKE PUBLIC LIBRARY

plans, and we cooperate as much as we can with the limited available space for this purpose.

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

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.

- 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.

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.

- 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.

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.

FY2014/2015
ACCOMPLISHMENTS (Cont'd)
CRYSTAL LAKE PUBLIC LIBRARY

- 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.

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. The Library celebrated its 100 Year Anniversary of service to the Crystal Lake Community in 2013 with a variety of on-going and special events.

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

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. Any available funds are funneled towards addressing the capital needs of the current and future Library facilities.

- 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.

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.

FY2015/2016
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.

FY2015/2016
OBJECTIVES (Cont'd)
CRYSTAL LAKE PUBLIC LIBRARY

- Use every appropriate opportunity to communicate the educational, enduring, and evolving value of the Library to the Crystal Lake community.
- Work towards a long-term solution to resolve library facility inadequacies.

FY2015/2016
ANNUAL BUDGET
CRYSTAL LAKE PUBLIC LIBRARY OPERATING FUND

	2012/2013 Actual	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimate	2015/2016 Budget
REVENUES					
Property Tax	3,676,931	3,733,221	3,928,397	3,928,405	3,987,339
Grants	399	2,000	2,000	2,000	2,000
Library Fees	45,386	47,675	43,200	47,675	50,000
Copy Fees	9,513	9,047	8,900	9,500	10,000
Meeting Room Fees	245	982	-	-	-
Library Fines	73,981	72,179	70,000	68,600	68,600
Investment Income	18,464	15,194	2,500	1,350	1,350
Used Book Sale	1,218	1,809	-	-	-
Miscellaneous	2,365	1,058	2,000	1,700	2,500
Total Revenues	\$ 3,828,503	\$ 3,883,166	\$ 4,056,997	\$ 4,059,230	\$ 4,121,789
EXPENDITURES					
Regular Salaries	2,034,960	2,079,673	2,324,457	2,324,457	2,394,191
Group Insurance	272,017	266,808	590,182	522,500	582,441
Total Personnel Services	2,306,977	2,346,481	2,914,639	2,846,957	2,976,632
Legal/Professional Services	18,051	13,350	32,502	32,502	27,245
Community Relations	4,951	6,649	5,011	9,830	9,830
Publishing	3,446	2,200	5,000	5,000	5,000
Postage & Freight	27,631	26,719	29,500	29,500	29,500
Continuing Education	6,048	19,367	19,000	19,000	19,000
Dues & Subscriptions	6,226	6,408	6,720	6,025	6,145
Insurance & Bonding	28,891	29,588	32,228	30,856	32,331
Utilities	39,079	46,632	48,360	44,460	44,460
Buildings & Offices Maintenance	95,594	120,882	147,803	154,239	162,730
Operating Equipment Maintenance	126,310	119,582	100,000	103,595	103,710
Rental - Buildings & Equipment	16,944	16,949	16,980	24,020	24,020
Stationary & Printing	24,354	26,930	30,250	30,545	30,545
Contingency	-	-	4,654	86,265	56,378
Total Contractual Services	397,523	435,257	478,008	575,837	550,894

FY2015/2016
ANNUAL BUDGET
CRYSTAL LAKE PUBLIC LIBRARY OPERATING FUND (Cont'd)

	2012/2013 Actual	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimate	2015/2016 Budget
EXPENDITURES (Cont'd)					
Office & Library Supplies	29,965	36,852	35,000	37,500	37,500
Cleaning & Building Supplies	7,385	6,549	8,000	9,000	8,000
Landscape Materials	-	4	100	50	50
Small Tools & Equipment	4,592	3,951	800	3,290	1,000
Library Materials					
Books	217,281	224,004	244,850	240,450	247,665
AV Materials	117,543	117,003	121,700	122,200	125,900
Electronic Resources	95,235	112,651	129,500	141,350	150,000
Periodicals	16,484	16,172	17,950	16,950	17,500
Standing Orders	19,766	16,261	22,650	22,050	22,700
Programs	15,582	22,216	26,800	23,483	24,150
Total Materials & Supplies	\$ 523,833	\$ 555,662	\$ 607,350	\$ 616,323	\$ 634,465
Buildings	-	-	-	-	-
Operating Equipment	8,524	28,316	57,000	29,863	58,000
Departmental Equipment	-	-	-	-	-
Total Capital Outlay	\$ 8,524	\$ 28,316	\$ 57,000	\$ 29,863	\$ 58,000
Total Expenditures	\$ 3,236,856	\$ 3,365,716	\$ 4,056,997	\$ 4,068,980	\$ 4,219,991
Revenues in Excess of Expenditures	\$ 591,647	\$ 517,450	\$ -	\$ (9,750)	\$ (98,202)
OTHER SOURCES (USES)					
Transfer In	-	-	-	-	-
Loan Proceeds	-	-	-	-	-
Transfer Out	(507,474)	(575,401)	-	(493,206)	-
Total Other Sources (Uses)	\$ (507,474)	\$ (575,401)	\$ -	\$ (493,206)	\$ -
Change in Fund Balance	84,173	(57,951)	-	(502,956)	(98,202)
Beginning Balance, May 1	2,679,058	2,763,231	2,705,280	2,705,280	2,202,324
Ending Balance, April 30	\$ 2,763,231	\$ 2,705,280	\$ 2,705,280	\$ 2,202,324	\$ 2,104,122

FY2015/2016
ANNUAL BUDGET
CRYSTAL LAKE PUBLIC LIBRARY CONSTRUCTION & REPAIR
FUND

	2012/2013 Actual	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimate	2015/2016 Budget
REVENUES					
Rental Income	17,940	17,940	17,940	47,700	84,960
Investment Income	835	481	-	-	-
Capital Facility Fees	15,751	19,601	15,000	19,601	19,601
Miscellaneous	-	-	-	7,517	-
Total Revenues	\$ 34,526	\$ 38,022	\$ 32,940	\$ 74,818	\$ 104,561
EXPENDITURES					
Property Taxes	7,421	7,762	7,800	7,995	29,563
Professional Services	-	-	-	-	-
Buildings & Offices Maintenance	5,497	6,656	10,140	39,705	32,968
Contingency	-	-	15,000	27,118	42,030
Total Contractual Services	12,919	14,418	32,940	74,818	104,561
Total Expenditures	\$ 12,919	\$ 14,418	\$ 32,940	\$ 74,818	\$ 104,561
Revenues in Excess of Expenditures	\$ 21,607	\$ 23,604	\$ -	\$ -	\$ -
OTHER SOURCES (USES)					
Transfer In	-	-	-	-	-
Loan Proceeds	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Other Sources (Uses)	-	-	-	-	-
Change in Fund Balance	21,607	23,604	-	-	-
Beginning Balance, May 1	138,425	160,032	183,637	183,637	183,637
Ending Balance, April 30	\$ 160,032	\$ 183,637	\$ 183,637	\$ 183,637	\$ 183,637

FY2015/2016
ANNUAL BUDGET
CRYSTAL LAKE PUBLIC LIBRARY AMES TRUST FUND

	2012/2013 Actual	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimate	2015/2016 Budget
REVENUES					
Donations	-	-	-	-	-
Investment Income	3,563	988	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	\$ 3,563	\$ 988	\$ -	\$ -	\$ -
EXPENDITURES					
Library Materials					
AV Materials	-	-	3,500	3,500	-
Electronic Resources	-	5,000	-	-	-
Total Materials & Supplies	-	5,000	3,500	3,500	-
Total Expenditures	\$ -	\$ 5,000	\$ 3,500	\$ 3,500	\$ -
Revenues in Excess of Expenditures	\$ 3,563	\$ (4,012)	\$ (3,500)	\$ (3,500)	\$ -
OTHER SOURCES (USES)					
Transfer In	-	-	-	-	-
Loan Proceeds	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Other Sources (Uses)	-	-	-	-	-
Change in Fund Balance	3,563	(4,012)	(3,500)	(3,500)	-
Beginning Balance, May 1	367,726	371,289	367,277	367,277	363,777
Ending Balance, April 30	\$ 371,289	\$ 367,277	\$ 363,777	\$ 363,777	\$ 363,777

FY2015/2016
ANNUAL BUDGET
CRYSTAL LAKE PUBLIC LIBRARY GIFT & MEMORIAL FUND

	2012/2013 Actual	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimate	2015/2016 Budget
REVENUES					
Donations	62,706	16,030	18,905	18,905	18,905
Investment Income	1	0	-	-	-
Total Revenues	\$ 62,707	\$ 16,031	\$ 18,905	\$ 18,905	\$ 18,905
EXPENDITURES					
Community Relations	88	300	300	-	-
Postage & Freight	18	239	100	100	100
Publishing	50	3,587	-	1,400	1,400
Buildings & Offices Maint	-	-	-	-	-
Contingency	-	-	8,115	35,143	5,000
Total Contractual Services	155	4,126	8,515	36,643	6,500
Landscape Materials	53	-	-	-	-
Small Tools & Equipment	-	864	-	-	-
Library Materials					
Books	2,744	1,397	3,500	3,500	3,500
Electronic Resources	-	1,147	-	-	-
Programming	5,418	20,442	5,000	15,331	7,015
Crystal Lake Foundation Events	1,748	-	1,750	3,137	1,750
Assisted Family Card	-	270	-	513	-
Stationery & Printing	1,113	136	140	140	140
Total Materials & Supplies	11,075	24,256	10,390	22,621	12,405
Operating Equipment	-	6,192	-	-	-
Total Capital Outlay	-	6,192	-	-	-
Total Expenditures	\$ 11,230	\$ 34,575	\$ 18,905	\$ 59,264	\$ 18,905
Revenues in Excess of Expenditures	\$ 51,477	\$ (18,544)	\$ -	\$ (40,359)	\$ -
OTHER SOURCES (USES)					
Transfer In	-	-	-	-	-
Loan Proceeds	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Other Sources (Uses)	-	-	-	-	-
Change in Fund Balance	51,477	(18,544)	-	(40,359)	-
Beginning Balance, May 1	8,003	59,480	40,935	40,935	576
Ending Balance, April 30	\$ 59,480	\$ 40,935	\$ 40,935	\$ 576	\$ 576

FY2015/2016
ANNUAL BUDGET
CRYSTAL LAKE PUBLIC LIBRARY WORKING CASH FUND

	2012/2013	2013/2014	2014/2015	2014/2015	2015/2016
	Actual	Actual	Budget	Estimate	Budget
REVENUES					
Investment Income	9	45	-	-	-
Miscellaneous Income	-	-	-	-	-
Total Revenues	\$ 9	\$ 45	\$ -	\$ -	\$ -
Revenues in Excess of Expenditures	\$ 9	\$ 45	\$ -	\$ -	\$ -
OTHER SOURCES (USES)					
Transfer In	-	-	-	-	-
Loan Proceeds	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Other Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Fund Balance	9	45	-	-	-
Beginning Balance, May 1	50,034	50,043	50,089	50,089	50,089
Ending Balance, April 30	\$ 50,043	\$ 50,089	\$ 50,089	\$ 50,089	\$ 50,089

FY2015/2016
ANNUAL BUDGET
CRYSTAL LAKE PUBLIC LIBRARY PER CAPITA FUND

	2012/2013 Actual	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimate	2015/2016 Budget
REVENUES					
Grants	41,782	92,798	83,740	50,929	101,858
Total Revenues	\$ 41,782	\$ 92,798	\$ 83,740	\$ 50,929	\$ 101,858
EXPENDITURES					
Legal/Professional Services	-	-	-	14,770	-
Postage & Freight	-	-	-	-	-
Continuing Education	8,664	7,700	15,400	15,400	15,400
Total Contractual Services	8,664	7,700	15,400	30,170	15,400
Stationery & Printing	2,989	1,500	3,000	1,500	3,000
Total Materials & Supplies	2,989	1,500	3,000	1,500	3,000
Operating Equipment	30,129	32,670	65,340	70,188	83,458
Total Capital Outlay	30,129	32,670	65,340	70,188	83,458
Total Expenditures	\$ 41,782	\$ 41,870	\$ 83,740	\$ 101,858	\$ 101,858
Revenues in Excess of Expenditures	\$ -	\$ 50,929	\$ -	\$ (50,929)	\$ -
OTHER SOURCES (USES)					
Transfer In	-	-	-	-	-
Loan Proceeds	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Other Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Fund Balance	-	50,929	-	(50,929)	-
Beginning Balance, May 1	-	-	50,929	50,929	(0)
Ending Balance, April 30	\$ -	\$ 50,929	\$ 50,929	\$ (0)	\$ (0)

FY2015/2016
ANNUAL BUDGET
CRYSTAL LAKE PUBLIC LIBRARY SPECIAL RESERVE FUND

	2012/2013 Actual	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimate	2015/2016 Budget
REVENUES					
Investment Income	3,369	5,205	-	-	-
Total Revenues	\$ 3,369	\$ 5,205	\$ -	\$ -	\$ -
EXPENDITURES					
Contingency	-	-	749,367	-	356,275
Building & Offices Maintenance	-	-	-	10,000	25,000
Operating Equipment	21,725	15,505	-	-	-
Legal/Professional Services	166,073	74,284	220,000	200,000	150,000
Total Contractual Services	187,798	89,789	969,367	210,000	531,275
Buildings	-	6,000	-	-	-
Operating Equipment	-	3,816	-	-	-
Land	-	-	-	1,410,000	400,000
Departmental Equipment	-	-	-	-	-
Total Capital Outlay	-	9,816	-	1,410,000	400,000
Total Expenditures	\$ 187,798	\$ 99,605	\$ 969,367	\$ 1,620,000	\$ 931,275
Revenues in Excess of Expenditures	\$ (184,429)	\$ (94,400)	\$ (969,367)	\$(1,620,000)	\$ (931,275)
OTHER SOURCES (USES)					
Transfer In	507,441	575,401	-	706,941	-
Loan Proceeds	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Other Sources (Uses)	\$ 507,441	\$ 575,401	\$ -	\$ 706,941	\$ -
Change in Fund Balance	323,012	481,001	(969,367)	(913,059)	(931,275)
Beginning Balance, May 1	1,040,321	1,363,333	1,844,334	1,844,334	931,275
Ending Balance, April 30	\$1,363,333	\$1,844,334	\$ 874,967	\$ 931,275	\$ 0

FY2015/2016
ANNUAL BUDGET
CRYSTAL LAKE PUBLIC LIBRARY IMRF FUND

	2012/2013 Actual	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimate	2015/2016 Budget
REVENUES					
Property Tax	460,119	281,488	282,102	282,107	288,545
Investment Interest	243	350	-	-	-
Total Revenues	\$ 460,361	\$ 281,839	\$ 282,102	\$ 282,107	\$ 288,545
EXPENDITURES					
Contingency			-	-	
Library Portion IMRF	397,559	255,354	288,873	288,873	288,545
Library Personnel Services	397,559	255,354	288,873	288,873	288,545
Total Expenditures	\$ 397,559	\$ 255,354	\$ 288,873	\$ 288,873	\$ 288,545
Revenues in Excess of Expenditures	\$ 62,802	\$ 26,484	\$ (6,771)	\$ (6,766)	\$ -
Other Sources/Uses					
Transfer In	33	-	-	-	-
Loan Proceeds	-	-	-	-	-
Transfer Out	-	(121,037)	-	(213,735)	-
Total Other Sources & Uses	\$ 33	\$ (121,037)	\$ -	\$ (213,735)	\$ -
Change in Fund Balance	62,835	(94,553)	(6,771)	(220,501)	-
Beginning Balance, May 1	255,683	318,518	223,965	223,965	3,464
Ending Balance, April 30	\$ 318,518	\$ 223,965	\$ 217,194	\$ 3,464	\$ 3,464

FY2015/2016
ANNUAL BUDGET
CRYSTAL LAKE PUBLIC LIBRARY FICA FUND

	2012/2013 Actual	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimate	2015/2016 Budget
REVENUES					
Property Tax	-	170,432	170,801	170,807	182,946
Investment Interest	-	213	-	-	-
Total Revenues	\$ -	\$ 170,645	\$ 170,801	\$ 170,807	\$ 182,946
EXPENDITURES					
Contingency			-	7,020	
Library Portion FICA	-	155,237	177,821	170,801	182,946
Library Personnel Services	-	155,237	177,821	177,821	182,946
Total Expenditures	\$ -	\$ 155,237	\$ 177,821	\$ 177,821	\$ 182,946
Revenues in Excess of Expenditures	\$ -	\$ 15,408	\$ (7,020)	\$ (7,014)	\$ -
Other Sources/Uses					
Transfer In	-	121,037	-	-	-
Loan Proceeds	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Other Sources & Uses	\$ -	\$ 121,037	\$ -	\$ -	\$ -
Change in Fund Balance	-	136,445	(7,020)	(7,014)	-
Beginning Balance, May 1	-	-	136,445	136,445	129,431
Ending Balance, April 30	\$ -	\$ 136,445	\$ 129,425	\$ 129,431	\$ 129,431

City of Crystal Lake
Annual Budget
Fiscal Year 2015/2016



**MOTOR FUEL TAX
FUND**

FY2015/2016
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.

FY2014/2015
ACCOMPLISHMENTS
MFT FUND

- Oversee the construction of the South Main Street Improvements and associated utility relocations.

All utility relocations were completed in November of 2014. The project was let and Copenhagen Construction is the contractor. Construction started in the spring of 2015.

- Continue to coordinate with IDOT on the Route 14 Improvement from Lake Shore Drive (City of Woodstock) to Crystal Lake Avenue.

Utility relocations are anticipated to be complete by April of 2015. The project was let and Plote Construction is the contractor. The contractor anticipates starting construction in the spring of 2015.

- Continue monitoring of the State's Route 31 at Route 176 intersection improvement.

This intersection improvement was completed in November of 2014.

- Continue the preliminary and design engineering of the Crystal Lake Avenue and Main Street Improvement.

Preliminary engineering was completed in the winter of 2014-2015.

- Initiate the preliminary engineering of the Main Street and Route 176 intersection improvement.

Preliminary engineering was initiated.

- Continue the preliminary and design engineering of the Country Club Multi-use Bicycle Path Improvement.

Preliminary and design engineering was completed in the winter of 2014-2015.

FY2014/2015
ACCOMPLISHMENTS (Cont'd)
MFT FUND

- Continue the multi-year program to install illuminated street name signs along major commercial corridors in Crystal Lake, which will improve visibility, safety, and way-finding within the City.

The second year of the program is complete. The following intersection were completed:

- *Teckler Boulevard at Route 14*
- *Crystal Point Drive at Route 14*
- *Exchange Drive at Route 14*

FY2015/2016
OBJECTIVES
MFT FUND

- Oversee the construction of the South Main Street Improvements and associated utility relocations.
- Continue to coordinate with IDOT on the Route 14 Improvement from Lake Shore Drive (City of Woodstock) to Crystal Lake Avenue.
- Continue the preliminary and design engineering of the Crystal Lake Avenue and Main Street Improvement.
- Continue the preliminary engineering of the Main Street and Route 176 intersection Improvement.
- Continue the multi-year program to install illuminated street name signs along major commercial corridors in Crystal Lake, which will improve visibility, safety, and way-finding within the City.

**FY2015/2016
ANNUAL BUDGET
MOTOR FUEL TAX FUND**

	2012/2013 Actual	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimate	2015/2016 Budget
REVENUES					
Allotments	1,166,453	1,210,835	990,055	1,386,000	969,700
Grants	504,738	509,889	-	-	-
Interest	55,540	36,482	7,000	28,000	25,000
Reimbursements	88,674	103,563	54,138	-	2,251,276
Miscellaneous	2,337	(2,339)	-	-	-
Total Revenues	\$ 1,817,742	\$ 1,858,430	\$ 1,051,193	\$ 1,414,000	\$ 3,245,976
EXPENDITURES					
Professional	955,018	305,624	50,000	-	50,000
Street Lights	21,202	20,238	40,000	49,708	40,000
Traffic Signals	70,560	64,558	100,063	101,697	100,063
Total Contractual Services	1,046,780	390,420	190,063	151,405	190,063
Salt	222,101	351,566	492,000	492,000	508,000
Total Materials & Supplies	222,101	351,566	492,000	492,000	508,000
Land/ROW	-	702,122	59,000	59,000	50,000
Streets	1,017,089	101,803	3,236,059	251,473	7,536,760
Total Capital Outlay	1,017,089	803,925	3,295,059	310,473	7,586,760
Total Expenditures	\$ 2,285,970	\$ 1,545,911	\$ 3,977,122	\$ 953,878	\$ 8,284,823
Revenues in Excess of Expenditures	\$ (468,228)	\$ 312,519	\$(2,925,929)	\$ 460,122	\$(5,038,847)
OTHER SOURCES (USES)					
Transfer In	-	-	-	-	-
Transfer Out	-	-	(1,000,000)	(1,000,000)	(1,000,000)
Total Other Sources (Uses)	\$ -	\$ -	\$(1,000,000)	\$(1,000,000)	\$(1,000,000)
Change in Fund Balance	(468,228)	312,519	(3,925,929)	(539,878)	(6,038,847)
Beginning Balance, May 1	8,023,333	7,555,105	7,867,624	7,867,624	7,327,746
Ending Balance, April 30	7,555,105	7,867,624	3,941,695	7,327,746	1,288,899
Nonspendable	-	-	-	-	-
Restricted for Streets	\$ 7,555,105	\$ 7,867,624	\$ 3,941,695	\$ 7,327,746	\$ 1,288,899

FY2015/2016
ACCOUNT INFORMATION
MFT FUND

- Fiscal year 2015/2016 revenues reflect reimbursements from Dorr Township for intersection improvements at Route 176 and Briarwood Road, from Metra for roadway improvements along Pingree Road, from McHenry County for roadway improvements along South Main Street and from the Chicago Metro Area for Planning (CMAP) for engineering services associated with the re-route of the Prairie Trail to a signalized crossing over Route 176.
- Additional funds have been requested in the Salt account for fiscal year 2015/2016 in anticipation of price increases for roadway salt.
- Funds for Land acquisition have been reduced as permanent easements for a multi-use path in the vicinity of Country Club Subdivision were secured in fiscal year 2014/2015.
- Programmed in the Streets account for fiscal year 2015/2016 are the following projects:
 - Route 176/Main Street intersection improvements (Phase I engineering)
 - Crystal Lake Avenue and Main Street intersection improvements (Phase II engineering)
 - South Main Street widening (Construction)
 - Construction of a multi-use path in the vicinity of the Country Club Subdivision
 - Traffic signal modernization and emergency vehicle pre-emption equipment upgrades along Route 14
 - Illuminated street signs
 - Engineering costs to re-route the Prairie Trail bikeway in order to provide for a signalized crossing over Route 176 (funding provided from CMAP grant)
 - Funds to provide for intersection improvements at Route 176/Briarwood Road, Route 176/Walkup Avenue, as well as those for roadway improvements along Pingree Road, McHenry Avenue and Crystal Lake Avenue (Main Street to Erick Street) have been re-budgeted. 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 2015/2016



**ROAD/VEHICLE LICENSE
FUND**

FY2015/2016 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.

FY2014/2015 ACCOMPLISHMENTS ROAD/VEHICLE LICENSE FUND

- 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).

The City resurfaced 6.87 miles of streets. The current Condition Rating Survey (CRS) rating for the entire system is now approximately 7.1, which meets the goal of maintaining a rating above 6.0, which is considered fair condition.

- 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.

Nearly 250 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.

- Enhance safety for motorists on City streets by refreshing pavement markings for improved visibility.

Thermoplastic pavement markings were refreshed or added with this year's program.

- Support the economic development of the historic Downtown by enhancing sidewalk aesthetics that are consistent with other recently completed improvements.

The latest phase of sidewalk replacement in the downtown was completed. This year's program completed sidewalk rehabilitation on the east side of Grant Street between Crystal Lake Avenue and Woodstock Street, the west side of Grant Street between Woodstock Street and the railroad tracks, and the south side of Woodstock Street between Williams Street and Main Street.

- Utilize a trial of GSB 88, a pavement rejuvenator, to evaluate its effectiveness as a long-term pavement preservation technique.

A trial has been completed of GSB 88 on a few streets. The City will continue to monitor the streets to determine its long-term effectiveness.

FY2015/2016
OBJECTIVES
ROAD/VEHICLE LICENSE FUND

- 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).
- 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.
- Enhance safety for motorists on City streets by refreshing pavement markings for improved visibility.
- Support the economic development of the historic Downtown by enhancing sidewalk aesthetics that are consistent with other recently completed improvements.

**FY2015/2016
ANNUAL BUDGET
ROAD/VEHICLE LICENSE FUND**

	2012/2013 Actual	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimate	2015/2016 Budget
REVENUES					
Property Tax	469,152	472,210	440,000	476,900	476,900
Motor Vehicle License	247,139	232,521	245,000	234,000	234,000
Interest	587	55	199	199	25
Reimbursed Expenses/Grants	706,574	-	-	-	-
Total Revenues	\$1,423,452	\$ 704,786	\$ 685,199	\$ 711,099	\$ 710,925
EXPENDITURES					
Professional	33,358	21,425	44,080	38,480	51,810
Postage & Freight	11,487	8,305	14,000	12,000	12,000
Street Maintenance & Repair	1,859,435	2,041,540	2,190,000	2,153,377	2,241,000
Sidewalk Maintenance & Repair	79,928	82,590	100,000	101,317	100,000
Total Contractual Services	1,984,208	2,153,860	2,348,080	2,305,173	2,404,810
Stationery & Printing	2,881	2,882	3,000	3,500	3,000
Total Materials & Supplies	2,881	2,882	3,000	3,500	3,000
Sidewalks	63,018	46,799	60,000	65,596	60,000
Total Capital Outlay	63,018	46,799	60,000	65,596	60,000
Total Expenditures	\$2,050,107	\$ 2,203,541	\$ 2,411,080	\$ 2,374,269	\$ 2,467,810
Revenues in Excess of Expenditures	\$ (626,655)	\$(1,498,755)	\$(1,725,881)	\$(1,663,170)	\$(1,756,885)
OTHER SOURCES (USES)					
Transfer In	785,904	1,500,000	1,000,000	1,000,000	1,525,000
Transfer Out	-	-	-	-	-
Total Other Sources (Uses)	\$ 785,904	\$ 1,500,000	\$ 1,000,000	\$ 1,000,000	\$ 1,525,000
Change in Fund Balance	159,249	1,245	(725,881)	(663,170)	(231,885)
Beginning Balance, May 1	744,008	903,257	904,502	904,502	241,332
Ending Balance, April 30	903,257	904,502	178,621	241,332	9,447
Nonspendable	-	-	-	-	-
Assigned for Streets	\$ 903,257	\$ 904,502	\$ 178,621	\$ 241,332	\$ 9,447

FY2015/2016
ACCOUNT INFORMATION
ROAD/VEHICLE LICENSE FUND

- Additional funds have been requested in the Professional Services account for fiscal year 2015/2016. Additional funds will provide for one (1) seasonal assistant to assist with the City's annual vehicle sticker renewal program which is conducted June 1st through July 15th.
- A reduction in the Postage & Freight account best matches funds to utilization.
- Budgeted in the Street Maintenance & Repair account are funds to provide for the City's annual street resurfacing program (\$2,000,000), pavement preservation (\$60,000), pavement marking (\$50,000), manhole frame and lid replacements (\$50,000), pedestrian safety improvements (\$15,000) and funds for additional roadway maintenance (\$66,000).

City of Crystal Lake
Annual Budget
Fiscal Year 2015/2016



THREE OAKS RECREATION AREA
OPERATING FUND

FY2015/2016
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.

FY2014/2015
ACCOMPLISHMENTS
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 park.

Three Oaks staff will again have a booth at the Chicagoland Fishing, Travel & Outdoor Expo (Schaumburg) in February 2015.

Continued promotion of Three Oaks through social media and website.

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.

- *Staff worked with community organizations to host events at Three Oaks during slow times, such as the Crystal Lake Anglers Fishing Derby and YMCA Fun Run.*

Improve Customer Survey Results

Staff is researching different mechanisms to enhance customer feedback. One possibility is onsite surveying using tablets. For this year's survey, a link to the survey was posted on the Three Oaks Facebook site, which resulted in an increase of survey respondents from 2013 to 2014.

FY2014/2015
ACCOMPLISHMENTS (Cont'd)
THREE OAKS RECREATION AREA OPERATING FUND

- Enhance Revenues

Look for opportunities to develop additional revenue sources.

Staff continues to explore potential addition revenue sources. Additions of Wakeboard Park and Scuba Facility are anticipated to enhance revenues.

Pending grant funding, implement dedicated scuba diving facility.

Construction of scuba facility is underway and will be open for 2015 season.

- Control Costs

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

Three Oaks was included as a site during the Chamber of Commerce Community Clean-Event.

Girl Scout project – Butterfly Garden

- Guest Service

Improve communication with customers:

Updated Website: Provide customers immediate notification regarding marina and park hours. Provide customers relevant information regarding pavilion rentals and other amenities.

- *Staff launched a revised Three Oaks website in late May, which makes it easier to navigate for information regarding Three Oaks and the amenities it has to offer.*
- *Staff initiated a marina hotline (telephone recording) for customers to call to get the current status of the marina.*

Continue to develop the City's social networking sites to communicate with customers.

- *Staff has increased presence on Facebook through more frequent posts, which has resulted in more than 1,000 likes (1,453).*

FY2014/2015
ACCOMPLISHMENTS (Cont'd)
THREE OAKS RECREATION AREA OPERATING FUND

- Team Member Training

Continue to develop leadership/management staff.

Staff continues to explore options to provide training and guidance to management staff. Staff is participating in a pilot supervisory training program.

Continue to provide practical customer service, technical, and safety training to all staff.

Training was provided to all staff at beginning of season, as well as throughout the season. Staff continues to explore training options for all staff.

Address training item noted in City's IRMA Risk Management audit: Create a training checklist for all supervisors to ensure that training is completed.

Staff has established a checklist to identify and track trainings. This checklist is continually being evaluated and updated to ensure necessary trainings are being addressed.

- Safety

Address items noted in the City's Risk Management audit:

Have standardized evaluation forms for seasonal part-time employees.

- *Staff has developed draft evaluation forms. A version of these revised draft evaluation forms were used for this year's end-of-year evaluations. It anticipated that these draft evaluation forms will be implemented for next season.*

Create a detailed safety/maintenance inspection list.

- *Staff is working on developing a monthly inspection list. A check of the facility for safety and maintenance concerns is done on a daily basis.*

Implement a Child Protection Policy, per the IRMA example policy.

- *City staff is working on developing this policy.*

FY2015/2016
OBJECTIVES
THREE OAKS RECREATION AREA OPERATING FUND

- Continuous Improvement – Marina and Beach

Continue to increase customer demand through marketing and promotion.

Continue to attend one sporting expo to increase public awareness of park.

Respond to customer suggestions noted in 2014 survey:

Review marina pricing and adjust as necessary to reflect market conditions.

Develop additional shoreline fishing areas.

Enhance mechanism for collecting customer survey results to achieve greater response.

Continue to build relationships with local organizations to assist in promotion of Three Oaks, as well as attract events to Three Oaks to encourage the use of the facility during slow times.

- Enhance Revenues

Continue to look for opportunities to develop additional revenue sources.

Promote the new scuba facility and cable park.

- Control Costs

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

- Guest Service

Improve communication with customers:

Continue to Updated Website to provide customers with more immediate and relevant park information.

Continue to utilize the City's social networking sites to communicate with customers.

- Team Member Training

Continue to develop leadership/management staff.

Continue to provide practical customer service, technical, and safety training to all staff.

FY2015/2016
OBJECTIVES (Cont'd)
THREE OAKS RECREATION AREA OPERATING FUND

- Safety

Continue to address items noted in the City's Risk Management audit:

Completion of standardized evaluation forms for seasonal part-time employees.

Implement a detailed safety/maintenance inspection list and safety team of Three Oaks staff.

FY2015/2016
ANNUAL BUDGET
THREE OAKS RECREATION AREA FUND OPERATING

	2012/2013 Actual	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimate	2015/2016 Budget
REVENUES					
Parking Fees	87,374	82,810	82,000	80,500	80,300
Admission Fees - Beach	152,684	127,404	127,404	134,022	133,960
Annual Facility Pass	6,580	5,075	4,100	3,425	1,900
Rental Income - Boats	167,089	155,373	152,850	141,604	143,430
Rental Income - Pavillion	5,748	6,721	4,100	6,310	6,400
Rental Income - Beach Chair	963	1,156	1,156	1,046	1,050
Rental Income - Concessions	10,557	9,056	9,483	9,825	9,656
Lake Use Fees (SCUBA)	3,964	5,643	5,643	4,347	4,350
Consumables	8,167	7,589	8,100	5,300	7,100
SCUBA Instruction	1,855	4,748	4,746	7,327	7,327
CPR Instruction	390	1,388	963	2,190	2,190
Interest Income	153	33	100	100	100
Grant Proceeds	6,894	-	-	-	-
Miscellaneous Income	1,408	953	1,200	2,650	2,600
Total Revenues	\$ 453,826	\$ 407,949	\$ 401,845	\$ 398,646	\$ 400,363
EXPENDITURES					
Part-time Salaries	351,090	347,971	362,333	363,493	372,052
Overtime	114	-	-	-	-
Total Personnel Services	351,204	347,971	362,333	363,493	372,052
Professional Services	11,475	11,028	12,893	12,749	12,025
Publishing	1,474	3,713	5,314	4,729	5,300
Postage & Freight	116	350	500	50	100
Training	2,444	2,856	3,100	2,228	3,500
Insurance & Bonding	3,814	3,285	3,462	3,462	3,462
Utilities	15,879	15,642	22,517	19,680	22,517
Physicals	6,645	8,640	7,000	7,415	7,000
Plant Maintenance Services	67,347	88,321	80,736	76,474	82,548
Total Contractual Services	109,194	133,835	135,522	126,787	136,452
Office Supplies	1,212	1,285	1,025	1,025	1,000
Cleaning Supplies	7,373	8,361	7,007	6,700	7,000
Motor Fuel & Lubricants	246	103	3,000	3,695	3,000
Comp. Hardware & Software	1,752	7,792	2,175	3,700	2,175
Small Tools & Equipment	4,593	926	1,000	125	1,000
Automotive Supplies	3,400	4,164	3,700	5,750	3,700
Clothing	8,969	6,266	8,600	7,000	8,600
Operating Supplies	62,305	28,344	24,783	21,593	28,555
Total Materials & Supplies	89,850	57,241	51,290	49,588	55,030
Total Expenditures	\$ 550,248	\$ 539,047	\$ 549,145	\$ 539,868	\$ 563,534

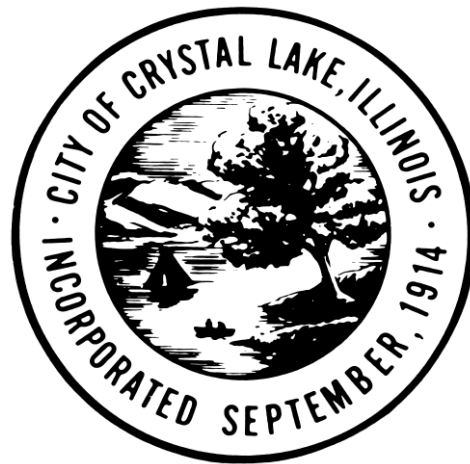
FY2015/2016
ANNUAL BUDGET (CONT'D)
THREE OAKS RECREATION AREA OPERATING FUND

	2012/2013 Actual	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimate	2015/2016 Budget
Revenues in Excess of Expenditures	\$ (96,422)	\$(131,098)	\$(147,300)	\$(141,222)	\$(163,171)
OTHER SOURCES (USES)					
Transfer In	140,882	128,679	147,300	141,222	163,171
Transfer Out	(193,119)	-	-	-	-
Total Other Sources (Uses)	\$ (52,237)	\$ 128,679	\$ 147,300	\$ 141,222	\$ 163,171
Change in Fund Balance	(148,659)	(2,419)	-	-	-
Beginning Balance, May 1	151,078	2,419	-	-	-
Ending Balance, April 30	2,419	-	-	-	-
Nonspendable	-	-	-	-	-
Assigned for Recreation	\$ 2,419	\$ -	\$ -	\$ -	\$ -

FY2015/2016
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 2015/2016 budget best reflects goods and services needed to continue to provide visitors will an unparalleled recreational experience.

City of Crystal Lake
Annual Budget
Fiscal Year 2015/2016



**THREE OAKS CAPITAL &
EQUIPMENT
REPLACEMENT FUND**

FY2015/2016
STATEMENT OF ACTIVITIES
THREE OAKS CAPITAL & EQUIPMENT REPLACEMENT FUND

The Three Oaks Capital Fund will provide for replacement of capital equipment used in the operation of the Three Oaks Recreation Area.

FY2015/2016
ANNUAL BUDGET
THREE OAKS CAPITAL & EQUIPMENT REPLACEMENT FUND

	2012/2013 Actual	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimate	2015/2016 Budget
REVENUES					
Interest Income	-	15	-	10	-
Total Revenues	\$ -	\$ 15	\$ -	\$ 10	\$ -
EXPENDITURES					
Professional Services	-	3,672	-	-	-
Total Contractual Services	-	3,672	-	-	-
Comp. Hardware & Software	-	-	1,000	1,000	-
Total Materials & Supplies	-	-	1,000	1,000	-
System Improvement	-	2,126	10,000	10,000	-
Operating Equipment	-	84,699	33,000	34,860	45,529
Total Capital Outlay	-	86,825	43,000	44,860	45,529
Total Expenditures	\$ -	\$ 90,497	\$ 44,000	\$ 45,860	\$ 45,529
Revenues in Excess of Expenditures	\$ -	\$ (90,482)	\$ (44,000)	\$ (45,850)	\$ (45,529)
OTHER SOURCES (USES)					
Transfer In	-	193,119	44,000	44,000	-
Bond Proceeds	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Other Sources (Uses)	\$ -	\$ 193,119	\$ 44,000	\$ 44,000	\$ -
Change in Fund Balance	-	102,637	-	(1,850)	(45,529)
Beginning Balance, May 1	-	-	102,637	102,637	100,787
Ending Balance, April 30	-	102,637	102,637	100,787	55,258
Nonspendable	-	-	-	-	-
Assigned for Recreation	\$ -	\$ 102,637	\$ 102,637	\$ 100,787	\$ 55,258

FY2015/2016
ACCOUNT INFORMATION
THREE OAKS CAPITAL & EQUIPMENT REPLACEMENT FUND

- Budgeted in the Three Oaks Capital & Equipment Replacement Fund for fiscal year 2015/2016 are funds to provide for an additional paddle pontoon boat, shore station (boat lift) and for the replacement of an all-terrain vehicle.

City of Crystal Lake
Annual Budget
Fiscal Year 2015/2016



**CROSSING GUARD
FUND**

FY2015/2016
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.

FY2015/2016
ANNUAL BUDGET
CROSSING GUARD FUND

	2012/2013	2013/2014	2014/2015	2014/2015	2015/2016
	Actual	Actual	Budget	Estimate	Budget
REVENUES					
Property Tax	34,910	24,952	45,116	45,116	45,119
Investment Interest	65	14	100	15	15
Reimbursed Expenses	32,347	28,977	17,489	17,489	17,500
Total Revenues	\$ 67,322	\$ 53,943	\$ 62,705	\$ 62,620	\$ 62,634
EXPENDITURES					
Part-time Salaries	56,061	52,648	62,605	62,605	62,605
Total Personnel Services	56,061	52,648	62,605	62,605	62,605
Small Tools & Equipment	-	-	100	100	100
Clothing	-	-	-	-	-
Total Materials & Supplies	-	-	100	100	100
Total Expenditures	\$ 56,061	\$ 52,648	\$ 62,705	\$ 62,705	\$ 62,705
Revenues in Excess of Expenditures	\$ 11,261	\$ 1,295	\$ -	\$ (85)	\$ (71)
Change in Fund Balance	11,261	1,295	-	(85)	(71)
Beginning Balance, May 1	53,486	64,747	66,042	66,042	65,957
Ending Balance, April 30	64,747	66,042	66,042	65,957	65,886
Nonspendable	-	-	-	-	-
Assigned for Crossing Guards	\$ 64,747	\$ 66,042	\$ 66,042	\$ 65,957	\$ 65,886

City of Crystal Lake
Annual Budget
Fiscal Year 2015/2016



IMRF/FICA FUND

FY2015/2016
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 Illinois Municipal Retirement Fund.

FY2015/2016
ANNUAL BUDGET
IMRF/FICA FUND

	2012/2013 Actual	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimate	2015/2016 Budget
REVENUES					
Property Tax - IMRF	757,255	640,812	941,341	931,929	920,000
Property Tax - FICA	649,305	756,394	766,700	759,035	767,000
Investment Interest	1,540	246	1,500	100	100
Total Revenues	\$1,408,100	\$1,397,452	\$1,709,541	\$1,691,064	\$1,687,100
EXPENDITURES					
City Portion - IMRF	851,682	888,357	981,130	981,130	920,000
City Portion - FICA	649,305	680,192	768,350	768,350	767,000
Total Personnel Services	1,500,987	1,568,549	1,749,480	1,749,480	1,687,000
Total Expenditures	\$1,500,987	\$1,568,549	\$1,749,480	\$1,749,480	\$1,687,000
Revenues in Excess of Expenditures	\$ (92,887)	\$ (171,097)	\$ (39,939)	\$ (58,416)	\$ 100
Change in Fund Balance	(92,887)	(171,097)	(39,939)	(58,416)	100
Beginning Balance, May 1	1,059,042	966,155	795,058	795,058	736,642
Ending Balance, April 30	966,155	795,058	755,119	736,642	736,742
Nonspendable	-	-	-	-	-
Restricted for Pension	\$ 966,155	\$ 795,058	\$ 755,119	\$ 736,642	\$ 736,742

City of Crystal Lake
Annual Budget
Fiscal Year 2015/2016



INSURANCE FUND

**FY2015/2016
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.

**FY2015/2016
ANNUAL BUDGET
INSURANCE FUND**

	2012/2013 Actual	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimate	2015/2016 Budget
REVENUES					
Investment Interest	988	202	-	-	-
Reimbursements	-	-	148,375	-	16,000
Miscellaneous	-	479,779	-	-	-
Total Revenues	\$ 988	\$ 479,981	\$ 148,375	\$ -	\$ 16,000
EXPENDITURES					
Group Health Insurance	217,790	1,984	104,725	104,725	48,200
Total Personnel Services	217,790	1,984	104,725	104,725	48,200
Insurance & Bonding	139,616	244,769	-	-	-
Total Contractual Services	139,616	244,769	-	-	-
Total Expenditures	\$ 357,406	\$ 246,753	\$ 104,725	\$ 104,725	\$ 48,200
Revenues in Excess of Expenditures	\$(356,418)	\$ 233,228	\$ 43,650	\$(104,725)	\$(32,200)
OTHER SOURCES (USES)					
Transfer In	-	213,254	-	-	-
Transfer Out	-	-	-	-	-
Total Other Sources (Uses)	\$ -	\$ 213,254	\$ -	\$ -	\$ -
Change in Fund Balance	(356,418)	446,482	43,650	(104,725)	(32,200)
Beginning Balance, May 1	1,682,190	1,325,772	1,772,254	1,772,254	1,667,529
Ending Balance, April 30	1,325,772	1,772,254	1,815,904	1,667,529	1,635,329
Nonspendable Assigned for Next Year's Expenses	(725,856)	(1,238,426)	(1,238,426)	(1,238,426)	(1,238,426)
	-	-	-	(32,200)	-
Unassigned Balance, April 30	\$599,916	\$533,828	\$ 577,478	\$429,103	\$396,903

FY2015/2016
ACCOUNT INFORMATION
INSURANCE FUND

- Budgeted in the Insurance Fund for fiscal year 2015/2016 are funds to provide for the administration of the City's flexible health spending and dependent care program, employee assistance program and for the City's annual wellness program that provides employees, including first responders with influenza vaccinations.

City of Crystal Lake
Annual Budget
Fiscal Year 2015/2016



RESTRICTED POLICE FUND

FY2015/2016
STATEMENT OF ACTIVITIES
RESTRICTED POLICE FUND

The Restricted Police Fund provides a set of budgetary accounts necessary to account for Funds collected by the Police Department for specific infractions such as DUI, drug forfeitures and vehicle impoundments. Restricted accounts are governed by State or Federal Statutes. Funds are limited in their potential uses. Funds expended must be used by the Police Department for DUI and drug enforcement activities. Prior to fiscal year 2014/2015, revenues and expenditures were accounted for on the balance sheet of the General Fund.

FY2015/2016
ANNUAL BUDGET
RESTRICTED POLICE FUND

	2012/2013 Actual	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimate	2015/2016 Budget
REVENUES					
45705 Donations - K9 Unit	-	-	-	12,735	-
45710 DUI Fines	-	-	-	77,628	19,000
45715 Drug Fines	-	-	-	7,332	4,000
45720 Vehicle Fines	-	-	-	74,781	21,000
45725 Forfeited Funds	-	-	-	34,892	6,000
45730 Electronic Citations	-	-	-	11,091	3,300
45775 Donations - Police Activities	-	-	-	18,794	1,000
45785 DEA (Federal Sharing)	-	-	-	243,852	69,000
45790 Raw Seizure (Pass-Thru)	-	-	-	-	-
45799 Miscellaneous Seizures	-	-	-	950	-
Total Revenues	\$ -	\$ -	\$ -	\$481,105	\$123,300
EXPENDITURES					
85705 Donations - K9 Unit	-	-	-	-	-
85710 DUI Fines	-	-	-	35,000	-
85715 Drug Fines	-	-	-	-	-
85720 Vehicle Fines	-	-	-	-	3,000
85725 Forfeited Funds	-	-	-	500	2,000
85730 Electronic Citations	-	-	-	777	-
85775 Donations - Police Activities	-	-	-	10,900	-
85785 DEA (Federal Sharing)	-	-	-	26,087	48,000
85790 Raw Seizure (Pass-Thru)	-	-	-	-	-
85799 Miscellaneous Seizures	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ 73,264	\$ 53,000
Revenues in Excess of Expenditures	-	-	-	\$ 407,841	\$ 70,300

FY2015/2016
ANNUAL BUDGET (Cont'd)
RESTRICTED POLICE FUND

	2012/2013	2013/2014	2014/2015	2014/2015	2015/2016
	Actual	Actual	Budget	Estimate	Budget
Change in Balance					
35705 Donations - K9 Unit	-	-	-	12,735	-
35710 DUI Fines	-	-	-	42,628	19,000
35715 Drug Fines	-	-	-	7,332	4,000
35720 Vehicle Fines	-	-	-	74,781	18,000
35725 Forfeited Funds	-	-	-	34,392	4,000
35730 Electronic Citations	-	-	-	10,314	3,300
35775 Donations - Police Activities	-	-	-	7,894	1,000
35785 DEA (Federal Sharing)	-	-	-	217,765	21,000
35790 Raw Seizure (Pass-Thru)	-	-	-	-	-
35799 Miscellaneous Seizures	-	-	-	950	-
Total Change in Balance	\$ -	\$ -	\$ -	\$408,791	\$ 70,300
Beginning Balance, May 1					
35705 Donations - K9 Unit	-	-	-	-	12,735
35710 DUI Fines	-	-	-	-	42,628
35715 Drug Fines	-	-	-	-	7,332
35720 Vehicle Fines	-	-	-	-	74,781
35725 Forfeited Funds	-	-	-	-	34,392
35730 Electronic Citations	-	-	-	-	10,314
35775 Donations - Police Activities	-	-	-	-	7,894
35785 DEA (Federal Sharing)	-	-	-	-	217,765
35790 Raw Seizure (Pass-Thru)	-	-	-	-	-
35799 Miscellaneous Seizures	-	-	-	-	950
Total Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$407,841

FY2015/2016
ANNUAL BUDGET (Cont'd)
RESTRICTED POLICE FUND

	2012/2013	2013/2014	2014/2015	2014/2015	2015/2016
	Actual	Actual	Budget	Estimate	Budget
Ending Balance, April 30					
35705 Donations - K9 Unit	-	-	-	12,735	12,735
35710 DUI Fines	-	-	-	42,628	61,628
35715 Drug Fines	-	-	-	7,332	11,332
35720 Vehicle Fines	-	-	-	74,781	92,781
35725 Forfeited Funds	-	-	-	34,392	38,392
35730 Electronic Citations	-	-	-	10,314	13,614
35775 Donations - Police Activities	-	-	-	7,894	8,894
35785 DEA (Federal Sharing)	-	-	-	217,765	238,765
35790 Raw Seizure (Pass-Thru)	-	-	-	-	-
35799 Miscellaneous Seizures	-	-	-	950	950
Total Ending Balance	\$ -	\$ -	\$ -	\$407,841	\$478,141

FY2015/2016
ACCOUNT INFORMATION
RESTRICTED POLICE FUND

- Budgeted in the Restricted Police Fund for fiscal year 2015/2016 are funds to provide for the purchase of scheduling software for the Police Department and for the replacement of tasers.

City of Crystal Lake
Annual Budget
Fiscal Year 2015/2016



FOREIGN FIRE INSURANCE FUND

FY2015/2016
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.

FY2015/2016
ANNUAL BUDGET
FOREIGN FIRE INSURANCE FUND

	2012/2013 Actual	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimate	2015/2016 Budget
REVENUES					
Foreign Fire Insurance Tax	60,446	61,016	60,000	64,700	65,000
Interest Earnings	1,863	229	150	300	300
Miscellaneous	16	(16)	-	-	-
Total Revenues	\$ 62,325	\$ 61,229	\$ 60,150	\$ 65,000	\$ 65,300
EXPENDITURES					
Stipends	-	1,125	1,500	1,500	1,500
Total Personnel Services	-	1,125	1,500	1,500	1,500
Legal	-	-	500	500	500
Training	-	-	1,200	1,200	1,200
Insurance & Bonding	200	100	100	100	100
Radio Equipment Services	284	556	5,000	5,000	5,000
Total Contractual Services	484	656	6,800	6,800	6,800
Computer Hardware & Software	-	-	100	100	100
Small Tools & Equipment	27,966	61,320	50,250	50,250	50,250
Operating Supplies	-	-	1,500	1,500	1,500
Total Materials & Supplies	27,966	61,320	51,850	51,850	51,850
Total Expenditures	\$ 28,450	\$ 63,101	\$ 60,150	\$ 60,150	\$ 60,150
Revenues in Excess of Expenditures	\$ 33,875	\$ (1,872)	\$ -	\$ 4,850	\$ 5,150
Change in Fund Balance	33,875	(1,872)	-	4,850	5,150
Beginning Balance, May 1	151,362	185,237	183,365	183,365	188,215
Ending Balance, April 30	185,237	183,365	183,365	188,215	193,365
Nonspendable	-	-	-	-	-
Assigned for Foreign Fire	\$ 185,237	\$ 183,365	\$ 183,365	\$ 188,215	\$ 193,365

City of Crystal Lake
Annual Budget
Fiscal Year 2015/2016



**CAPITAL & EQUIPMENT
REPLACEMENT FUND**

FY2015/2016
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.

FY2015/2016
ANNUAL BUDGET
CAPITAL & EQUIPMENT REPLACEMENT FUND

	2012/2013	2013/2014	2014/2015	2014/2015	2015/2016
	Actual	Actual	Budget	Estimate	Budget
REVENUES					
Grant Proceeds	-	3,050	-	-	40,000
Interest Income	-	-	-	-	-
Reimbursements	-	-	-	35,000	25,000
Total Revenues	\$ -	\$ 3,050	\$ -	\$ 35,000	\$ 65,000
EXPENDITURES					
Professional Services	-	69,575	439,943	229,943	1,135,000
Sidewalks	-	-	60,000	65,596	220,000
Total Contractual Services	-	69,575	499,943	295,539	1,355,000
Comp. Hardware & Software	79,102	125,752	219,900	185,450	350,250
Small Tools & Equipment	51,753	61,251	-	-	-
Automotive Supplies	8,568	-	-	-	45,000
Street Signs	15,674	-	263,000	50,000	92,500
Total Materials & Supplies	155,097	187,003	482,900	235,450	487,750
Buildings & Facilities	577,725	664,713	378,000	274,792	530,500
Automotive Equipment	667,669	1,048,742	1,160,000	1,165,979	707,600
Operating Equipment	141,383	151,492	180,000	90,000	242,000
Systems Improvements	-	-	217,090	147,282	522,962
Land	-	-	180,000	3,000	-
Total Capital Outlay	1,386,777	1,864,947	2,115,090	1,681,053	2,003,062
Total Expenditures	\$ 1,541,874	\$ 2,121,525	\$ 3,097,933	\$ 2,212,042	\$ 3,845,812
Revenues in Excess of Expenditures	\$(1,541,874)	\$(2,118,475)	\$(3,097,933)	\$(2,177,042)	\$(3,780,812)

FY2015/2016
ANNUAL BUDGET (Cont'd)
CAPITAL & EQUIPMENT REPLACEMENT FUND

	2012/2013 Actual	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimate	2015/2016 Budget
OTHER SOURCES (USES)					
Transfer In	1,541,874	2,118,475	3,097,933	2,177,042	3,780,812
Bond Proceeds	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Other Sources (Uses)	\$ 1,541,874	\$ 2,118,475	\$ 3,097,933	\$ 2,177,042	\$ 3,780,812
Change in Fund Balance	-	-	-	(0)	-
Beginning Balance, May 1	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Ending Balance, April 30	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Nonspendable	-	-	-	-	-
Unassigned Balance, April 30	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000

FY2015/2016
ACCOUNT INFORMATION
CAPITAL & EQUIPMENT REPLACEMENT FUND

- Fiscal year 2015/2016 revenues reflect proceeds anticipated to be received from the Illinois Department of Commerce and Economic Opportunity for lighting upgrades in addition to a reimbursement from the McHenry County Conservation District for work associated with the Prairie Trail underpass near the intersection of Route 14 and Main Street.
- Funds have been requested in fiscal year 2015/2016 to provide for the purchase or replacement of:
 - Police vehicle replacements (6)
 - 10-yard dump truck replacement
 - 5-yard dump truck replacement
 - Pickup truck replacements (3)
 - Sidewalk tractor replacement
 - Brink Street parking lot rehabilitation (downtown shopping district)
 - Sidewalk replacement (downtown shopping district)
 - Brick cross-walk repairs
 - Flooding mitigation (engineering study and design)
 - Emerald Ash Borer (EAB) eradication
 - Gateway/Way-finding signage
 - Closed-circuit camera and security system enhancements

FY2015/2016
ACCOUNT INFORMATION (Cont'd)
CAPITAL & EQUIPMENT REPLACEMENT FUND

- Fiber optic network
- Trench drain reconstruction (Public Works garage)
- Exterior LED lighting upgrade (IL DCEO grant)
- Underground tank and fuel island replacement (engineering)
- Server and mobile data terminal replacements
- Advanced Authentication for the Criminal Justice Information System (FBI mandate), Applicant Tracking, Budget and Server Log Monitoring software

City of Crystal Lake
Annual Budget
Fiscal Year 2015/2016



**POLICE PENSION
FUND**

FY2015/2016
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 2014 and is intended to fund the 2015/2016 budget.

FY2015/2016
ANNUAL BUDGET
POLICE PENSION FUND

	2012/2013 Actual	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimate	2015/2016 Budget
REVENUES					
Employee Contributions	526,783	553,800	546,000	567,000	594,000
Employer Contributions	1,832,203	1,844,723	1,973,564	1,971,554	1,869,923
Investment Income	2,607,695	2,835,560	1,100,000	1,100,000	1,100,000
Total Revenues	\$ 4,966,681	\$ 5,234,083	\$ 3,619,564	\$ 3,638,554	\$ 3,563,923
EXPENDITURES					
Pension Payments	1,744,167	1,914,037	2,162,695	2,162,695	2,285,000
Total Personnel Services	1,744,167	1,914,037	2,162,695	2,162,695	2,285,000
Professional	136,016	144,241	141,000	160,000	173,500
Legal	9,103	3,299	15,000	6,000	15,000
Training	800	2,710	2,800	2,000	2,000
Dues & Subscriptions	775	775	1,000	1,000	1,000
State Filing Fees	5,012	5,125	5,200	5,000	5,000
Total Contractual Services	151,706	156,150	165,000	174,000	196,500
Total Expenditures	\$ 1,895,873	\$ 2,070,187	\$ 2,327,695	\$ 2,336,695	\$ 2,481,500
Revenues in Excess of Expenditures	\$ 3,070,808	\$ 3,163,896	\$ 1,291,869	\$ 1,301,859	\$ 1,082,423
Change in Fund Balance	3,070,808	3,163,896	1,291,869	1,301,859	1,082,423
Beginning Balance, May 1	25,622,403	28,693,211	31,857,107	31,857,107	33,158,966
Ending Balance, April 30	28,693,211	31,857,107	33,148,976	33,158,966	34,241,389
Nonspendable	-	-	-	-	-
Restricted for Pension	\$28,693,211	\$31,857,107	\$33,148,976	\$33,158,966	\$34,241,389

City of Crystal Lake
Annual Budget
Fiscal Year 2015/2016



**FIREFIGHTERS' PENSION
FUND**

FY2015/2016
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 2014 and is intended to fund the 2015/2016 budget.

FY2015/2016
ANNUAL BUDGET
FIREFIGHTERS' PENSION FUND

	2012/2013 Actual	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimate	2015/2016 Budget
REVENUES					
Employee Contributions	507,355	522,280	559,000	555,000	621,000
Employer Contributions	1,540,031	1,618,264	1,720,093	1,718,351	1,767,761
Investment Income	1,785,144	1,596,682	645,000	645,000	900,000
Miscellaneous	60,000	-	-	-	-
Total Revenues	\$ 3,892,530	\$ 3,737,226	\$ 2,924,093	\$ 2,918,351	\$ 3,288,761
EXPENDITURES					
Pension Payments	929,622	1,073,750	1,258,260	1,180,000	1,350,000
Total Personnel Services	929,622	1,073,750	1,258,260	1,180,000	1,350,000
Professional	94,993	77,776	86,800	104,000	107,000
Legal	18,308	6,201	20,000	20,000	20,000
Training	100	255	2,000	2,000	2,000
State Filing Fees	3,458	3,908	3,500	5,000	5,000
Total Contractual Services	116,859	88,140	112,300	131,000	134,000
Total Expenditures	\$ 1,046,481	\$ 1,161,890	\$ 1,370,560	\$ 1,311,000	\$ 1,484,000
Revenues in Excess of Expenditures	\$ 2,846,049	\$ 2,575,336	\$ 1,553,533	\$ 1,607,351	\$ 1,804,761
Change in Fund Balance	2,846,049	2,575,336	1,553,533	1,607,351	1,804,761
Beginning Balance, May 1	19,537,176	22,383,225	24,958,561	24,958,561	26,565,912
Ending Balance, April 30	22,383,225	24,958,561	26,512,094	26,565,912	28,370,673
Nonspendable	-	-	-	-	-
Restricted for Pension	\$ 22,383,225	\$ 24,958,561	\$ 26,512,094	\$ 26,565,912	\$ 28,370,673

City of Crystal Lake
Annual Budget
Fiscal Year 2015/2016



**THREE OAKS
DEBT SERVICE FUND**

FY2015/2016
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, 2015 is \$12,226,643.

FY2015/2016
ANNUAL BUDGET
THREE OAKS DEBT SERVICE FUND

	2012/2013 Actual	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimate	2015/2016 Budget
REVENUES					
Incremental Property Tax	-	-	-	-	-
Investment Income	17	-	-	-	-
Total Revenues	\$ 17	\$ -	\$ -	\$ -	\$ -
EXPENDITURES					
Bond Indebtedness - Principal	621,425	629,656	642,002	642,002	658,464
Bond Indebtedness - Interest	410,851	421,260	407,944	407,122	392,106
Total General Expenses	1,032,276	1,050,916	1,049,946	1,049,124	1,050,570
Total Expenditures	\$ 1,032,276	\$ 1,050,916	\$ 1,049,946	\$ 1,049,124	\$ 1,050,570
Revenues in Excess of Expenditures	\$(1,032,259)	\$(1,050,916)	\$(1,049,946)	\$(1,049,124)	\$(1,050,570)
OTHER SOURCES (USES)					
Transfer In	1,009,758	1,050,916	1,049,946	1,049,124	1,050,570
Transfer Out	-	-	-	-	-
Total Other Sources (Uses)	\$ 1,009,758	\$ 1,050,916	\$ 1,049,946	\$ 1,049,124	\$ 1,050,570
Change in Fund Balance	(22,501)	-	-	-	-
Beginning Balance, May 1	22,501	-	-	-	-
Ending Balance, April 30	-	-	-	-	-
Nonspendable	-	-	-	-	-
Restricted for Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -

City of Crystal Lake
Annual Budget
Fiscal Year 2015/2016



**SEECOM PROJECT
DEBT SERVICE FUND**

FY2015/2016
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, 2015 is \$1,257,750.

FY2015/2016
ANNUAL BUDGET
SEECOM PROJECT DEBT SERVICE FUND

	2012/2013	2013/2014	2014/2015	2014/2015	2015/2016
	Actual	Actual	Budget	Estimate	Budget
REVENUES					
Reimbursements	275,294	270,646	263,669	263,835	265,423
Interest Income	166	-	-	-	-
Total Revenues	\$ 275,460	\$ 270,646	\$ 263,669	\$ 263,835	\$ 265,423
EXPENDITURES					
Bond Issuance Costs	35,064	-	-	-	-
Bond Indebtedness - Principal	231,714	236,089	234,000	234,000	240,268
Bond Indebtedness - Interest	44,733	34,557	29,836	29,835	25,155
Total General Expenses	311,511	270,646	263,836	263,835	265,423
Total Expenditures	\$ 311,511	\$ 270,646	\$ 263,836	\$ 263,835	\$ 265,423
Revenues in Excess of Expenditures	\$ (36,051)	\$ -	\$ (167)	\$ -	\$ -
OTHER SOURCES (USES)					
Transfer In	-	-	-	-	-
Bond Proceeds	1,744,554	-	-	-	-
Bond Premium	77,783	-	-	-	-
Transfer Out	-	-	-	-	-
Bond Refunding	(1,786,119)	-	-	-	-
Total Other Sources (Uses)	\$ 36,218	\$ -	\$ -	\$ -	\$ -
Change in Fund Balance	167	-	(167)	-	-
Beginning Balance, May 1	-	167	167	167	167
Ending Balance, April 30	167	167	-	167	167
Nonspendable	-	-	-	-	-
Restricted for Debt Service	\$ 167	\$ 167	\$ -	\$ 167	\$ 167

City of Crystal Lake
Annual Budget
Fiscal Year 2015/2016



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

FY2015/2016
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, 2015 is \$573,333.

FY2015/2016
ANNUAL BUDGET
SSA 43/CRYSTAL HEIGHTS WATER & SEWER PROJECT DEBT
SERVICE FUND

	2012/2013	2013/2014	2014/2015	2014/2015	2015/2016
	Actual	Actual	Budget	Estimate	Budget
REVENUES					
Investment Income	139	136	-	75	50
Reimbursements	94,412	75,938	123,291	109,000	32,000
Total Revenues	\$ 94,551	\$ 76,074	\$ 123,291	\$ 109,075	\$ 32,050
EXPENDITURES					
Bond Issuance Costs	21,245	-	-	-	-
Bond Indebtedness - Principal	107,619	107,619	106,667	106,667	109,524
Bond Indebtedness - Interest	20,451	21,214	13,600	17,200	15,100
Total General Expenses	149,315	128,833	120,267	123,867	124,624
Total Expenditures	\$ 149,315	\$ 128,833	\$ 120,267	\$ 123,867	\$ 124,624
Revenues in Excess of Expenditures	(\$54,764)	(\$52,759)	\$3,024	(\$14,792)	(\$92,574)
OTHER SOURCES (USES)					
Transfer In	-	674,906	-	-	-
Bond Proceeds	795,238	-	-	-	-
Bond Premium	35,456	-	-	-	-
Transfer Out	-	-	-	-	-
Bond Refunding	(814,398)	-	-	-	-
Total Other Sources (Uses)	\$ 16,296	\$ 674,906	\$ -	\$ -	\$ -

FY2015/2016
 ANNUAL BUDGET (Cont'd)
 SSA 43/CRYSTAL HEIGHTS WATER & SEWER PROJECT DEBT
 SERVICE FUND

	2012/2013	2013/2014	2014/2015	2014/2015	2015/2016
	Actual	Actual	Budget	Estimate	Budget
Change in Fund Balance	(38,468)	622,147	3,024	(14,792)	(92,574)
Beginning Balance, May 1	35,444	(3,024)	619,123	619,123	604,331
Ending Balance, April 30	(3,024)	619,123	622,147	604,331	511,757
Nonspendable	-	-	-	-	-
Restricted for Debt Service	\$ -	\$ 619,123	\$ 622,147	\$ 604,331	\$ 511,757

City of Crystal Lake
Annual Budget
Fiscal Year 2015/2016



**THREE OAKS
DEVELOPMENT FUND**

FY2015/2016
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.

FY2015/2016
ANNUAL BUDGET
THREE OAKS DEVELOPMENT FUND

	2012/2013	2013/2014	2014/2015	2014/2015	2015/2016
	Actual	Actual	Budget	Estimate	Budget
REVENUES					
Impact Fees	-	349,105	100,000	15,000	-
Grants	-	-	199,413	199,913	-
Interest Income	-	40	2,000	50	50
Total Revenues	\$ -	\$ 349,145	\$ 301,413	\$ 214,963	\$ 50
EXPENDITURES					
Professional Services	-	-	-	1,000	-
Total Contractual Services	-	-	-	1,000	-
System Improvements	-	-	398,826	416,826	75,824
Total Capital Outlay	-	-	398,826	416,826	75,824
Total Expenditures	\$ -	\$ -	\$ 398,826	\$ 417,826	\$ 75,824
Revenues in Excess of Expenditures	\$ -	\$ 349,145	\$ (97,413)	\$ (202,863)	\$ (75,774)

FY2015/2016
ANNUAL BUDGET (Cont'd)
THREE OAKS DEVELOPMENT FUND

	2012/2013	2013/2014	2014/2015	2014/2015	2015/2016
	Actual	Actual	Budget	Estimate	Budget
OTHER SOURCES (USES)					
Transfer In	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Other Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Fund Balance	-	349,145	(97,413)	(202,863)	(75,774)
Beginning Balance, May 1	-	-	349,145	349,145	146,282
Ending Balance, April 30	-	349,145	251,732	146,282	70,508
Nonspendable	-	-	-	-	-
Restricted for Development	\$ -	\$ -	\$ 251,732	\$ 146,282	\$ 70,508

FY2015/2016
ACCOUNT INFORMATION
THREE OAKS DEVELOPMENT FUND

- Budgeted in the Three Oaks Development Fund for fiscal year 2015/2016 are funds to provide for the addition of an area designated for scuba diving at the Three Oaks Recreation Area facility and for the design of additional parking areas and switchbacks. A switchback is an engineering tool to get trails and roads up steep hills by snaking paths back and forth until they reach a summit.

City of Crystal Lake
Annual Budget
Fiscal Year 2015/2016



MAIN STREET TIF FUND

FY2015/2016
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.

FY2015/2016
ANNUAL BUDGET
MAIN STREET TIF FUND

	2012/2013 Actual	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimate	2015/2016 Budget
REVENUES					
Property Taxes (Incremental)	48,737	9,090	8,600	811	1,000
Investment Income	288	55	300	20	20
Total Revenues	\$ 49,025	\$ 9,145	\$ 8,900	\$ 831	\$ 1,020
EXPENDITURES					
Professional	703			500	500
Total Contractual Services	703	-	-	500	500
Total Expenditures	\$ 703	\$ -	\$ -	\$ 500	\$ 500
Revenues in Excess of Expenditures	\$ 48,322	\$ 9,145	\$ 8,900	\$ 331	\$ 520
OTHER SOURCES (USES)					
Transfer In	-		-	-	-
Bond Proceeds	-		-	-	-
Transfer Out	-		-	-	-
Total Other Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Fund Balance	48,322	9,145	8,900	331	520
Beginning Balance, May 1	234,447	282,769	291,914	291,914	292,245
Ending Balance, April 30	282,769	291,914	300,814	292,245	292,765
Nonspendable	-	-	-	-	-
Assigned for Capital Projects	\$ 282,769	\$ 291,914	\$ 300,814	\$ 292,245	\$ 292,765

City of Crystal Lake
Annual Budget
Fiscal Year 2015/2016



**VIRGINIA STREET TIF
FUND**

FY2015/2016
STATEMENT OF ACTIVITIES
VIRGINIA STREET TIF FUND

The Virginia Street Corridor TIF program was intended to spur comprehensive revitalization of this area and included streetscape improvements/beautification and redevelopment of key identified sites within the corridor. Initial funding for the Virginia Street project was provided using Home Rule Sales Tax. In accordance with Resolution 2008R-88, future tax increment could be used to provide reimbursement to the Home Rule Sales Tax Fund. Transfers to the Home Rule Sales Tax Fund are reflected as an Other Financing Use (Transfer Out).

FY2015/2016
ANNUAL BUDGET
VIRGINIA STREET TIF FUND

	2012/2013 Actual	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimate	2015/2016 Budget
REVENUES					
Property Taxes (Incremental)	84,187	45,804	43,100	13,606	13,500
Grants	(26,163)	-	-	-	-
Investment Income	107	7	-	-	-
Total Revenues	\$ 58,131	\$ 45,811	\$ 43,100	\$ 13,606	\$ 13,500
EXPENDITURES					
Professional	43,004	-	-	500	500
Total Contractual Services	43,004	-	-	500	500
Public Works Improvements	219,781	(18,915)	-	-	-
Total Capital Outlay	219,781	(18,915)	-	-	-
Total Expenditures	\$ 262,785	\$ (18,915)	\$ -	\$ 500	\$ 500
Revenues in Excess of Expenditures	\$ (204,654)	\$ 64,726	\$ 43,100	\$ 13,106	\$ 13,000
OTHER SOURCES (USES)					
Transfer In	-	-	-	-	-
Bond Proceeds	-	-	-	-	-
Transfer Out	(19,522)	(64,726)	(43,100)	(13,106)	(13,000)
Total Other Sources (Uses)	\$ (19,522)	\$ (64,726)	\$ (43,100)	\$ (13,106)	\$ (13,000)
Change in Fund Balance	(224,176)	-	-	-	-
Beginning Balance, May 1	224,176	-	-	-	-
Ending Balance, April 30	-	-	-	-	-
Nonspendable	-	-	-	-	-
Assigned for Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -

City of Crystal Lake
Annual Budget
Fiscal Year 2015/2016



VULCAN LAKES TIF FUND

FY2015/2016
STATEMENT OF ACTIVITIES
VULCAN LAKES TIF FUND

The Vulcan Lakes TIF was created to spur comprehensive development of this area to include residential, retail, and recreational facilities (Three Oaks Recreation Area). Initial funding for land acquisition and engineering services was provided using General Fund reserves. Advances made from the General Fund during fiscal year 2007/2008 will be reclassified from a liability (Due to General Fund) to an Other Financing Source (Transfer In) in fiscal year 2014/2015. Available property tax increment will be used to retire outstanding bonds. Other Financing Uses (Transfers Out) reflected in the schedule below represent transfers to the Three Oaks Debt Service Fund to pay principal and interest on outstanding bonds.

FY2015/2016
ANNUAL BUDGET
VULCAN LAKES TIF FUND

	2012/2013 Actual	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimate	2015/2016 Budget
REVENUES					
Property Taxes (Incremental)	25,112	4,687	4,400	1,275	500
Grant Proceeds	21,079	(21,079)	-	-	-
Investment Income	170	-	-	-	-
Total Revenues	\$ 46,361	\$ (16,392)	\$ 4,400	\$ 1,275	\$ 500
EXPENDITURES					
Professional	450	-	-	500	500
Total Contractual Services	450	-	-	500	500
Public Works Improvements	36,670	-	-	-	-
Operating Equipment	222,103	(16,399)	-	-	-
Total Capital Outlay	258,773	(16,399)	-	-	-
Total Expenditures	\$ 259,223	\$ (16,399)	\$ -	\$ 500	\$ 500
Revenues in Excess of Expenditures	\$ (212,862)	\$ 7	\$ 4,400	\$ 775	\$ -

FY2015/2016
ANNUAL BUDGET (Cont'd)
VULCAN LAKES TIF FUND

	2012/2013 Actual	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimate	2015/2016 Budget
OTHER SOURCES (USES)					
Transfer In	193,119	-	-	2,039,724	-
Bond Proceeds	-	-	-	-	-
Transfer Out	(25,112)	(197,806)	(4,400)	(775)	-
Total Other Sources (Uses)	\$ 168,007	\$ (197,806)	\$ (4,400)	\$ 2,038,949	\$ -
Change in Fund Balance	(44,855)	(197,799)	-	2,039,724	-
Beginning Balance, May 1	(1,797,070)	(1,841,925)	(2,039,724)	(2,039,724)	-
Ending Balance, April 30	(1,841,925)	(2,039,724)	(2,039,724)	-	-
Nonspendable	-	-	-	-	-
Assigned for Capital Projects	\$ (1,841,925)	\$ (2,039,724)	\$ (2,039,724)	\$ -	\$ -

City of Crystal Lake
Annual Budget
Fiscal Year 2015/2016



ACCOUNT DESCRIPTIONS

ACCOUNT DESCRIPTIONS

Personnel 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 three years;

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

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

57000 – Buildings

Includes the construction or acquisition of permanent structures

57020 – Office Equipment

Includes computers and or/machines and furniture

57030 – Automotive Equipment

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

57040 – Operating Equipment

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

57050 – Public Works Improvement

Includes costs for the extension of utilities to approved sites

57080 – Streets

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

57100 – System Improvement

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

57120 – Land

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

57160 – Departmental Equipment

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

City of Crystal Lake
Annual Budget
Fiscal Year 2015/2016



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

City of Crystal Lake
Annual Budget
Fiscal Year 2015/2016



APPENDICES

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.

Because the budget is prepared on a modified accrual basis for all funds but financial statements are prepared on a modified accrual (governmental funds) and accrual (enterprise and pension trust funds) basis, certain differences between the two methods need to be accounted for. Two most significant differences are 1) depreciation expense – the modified accrual basis does not recognize depreciation expense and will therefore result in higher fund balance/retained earnings than the accrual basis when adjusting for depreciation expense; and 2) purchase of capital items – the modified accrual basis recognizes the full cost of a capital asset when it is purchased rather than depreciating it over time and will therefore result in a lower

fund balance/retained earnings than the accrual basis when adjusting for the purchase of capital items.

The City's Comprehensive Annual Financial Report contains two categories of basic financial statements, government-wide and fund financial statements. Government-wide financial statements are intended to provide an aggregated overview of the City's net assets and changes in net assets. The government-wide financial statements report on the City as a whole and assist in assessing operational accountability, whether the City has used its resources efficiently and effectively in meeting operating objectives. Operational accountability is best achieved by using essentially the same basis of accounting and measurement focus used by business organizations, the accrual basis and flow of economic resources measurement focus.

Fund financial statements, the other category of basic financial statements, assist in assessing whether the City has raised and spent financial resources in accordance with budget plans and compliance with pertinent laws and regulations. Fund financial statements focus on the short-term flow of current financial resources or fiscal accountability, rather than on the flow of economic resources.

CITY OF CRYSTAL LAKE
FISCAL YEAR 2015-16 BUDGET CYCLE

Tuesday, September 2, 2014	Distribute FY2015-2016 Budget instructions to Departments
Friday, September 19, 2014	Distribute FY2014-2015 Mid-Year Review instructions to Departments
Friday, October 3, 2014	FY2015-2016 Budget Request due from Fire Rescue
Wednesday, October 8, 2014	FY2014-2015 Year-End Estimates due from Departments
Wednesday, October 15, 2014 - Wednesday, October 22, 2014	Departments to review FY2014-2015 Accomplishments and Year-End Estimates with the City Manager and Director of Finance
Thursday, October 16, 2014	Fire Rescue to review FY2015-2016 Budget Request with the City Manager and Director of Finance
Thursday, November 6, 2014	Distribute Mid-Year Financial Review and 2014 Tax Levy Discussion Memorandum to City Council
Friday, November 7, 2014	FY2015-2016 Objectives and Performance Measures due from Departments
Tuesday, November 18, 2014	City Council consideration of a resolution determining the 2014 Tax Levy (the tax levy determination shall not be made less than 20 days prior to the adoption of the tax levy)
Friday, November 21, 2014	FY2015-2016 Position Requisition Forms and Organization Charts due from Departments
Friday, December 5, 2014	Departments to complete FY2015-2016 through FY2019-2020 Project Detail in <i>PlanIt!</i>
Saturday, December 6, 2014	Publish Notice of Truth in Taxation (notice to be published 7-14 days prior to public hearing)
Tuesday, December 16, 2014	Public Hearing and Adoption of the 2014 Tax Levy
Thursday, December 18, 2014	File 2014 Tax Levy with McHenry County Clerk
Friday, December 19, 2014	FY2015-2016 Budget Request due from Departments FY2015-2016 Account Information due from Departments
Monday, January 12, 2015 – Friday, January 23, 2015	Departments to review FY2015-2016 Budget Request with the City Manager and Director of Finance

CITY OF CRYSTAL LAKE
FISCAL YEAR 2015-16 BUDGET CYCLE

Friday, February 20, 2015	Final FY2015-2016 Budget Revisions due from Departments (Accomplishments, Objectives, Performance Measures and Account Information)
Tuesday, March 24, 2015	Distribute Proposed FY2015-2016 Budget to City Council
Tuesday, March 31, 2015	Conduct Budget Workshop
Tuesday, April 7, 2015	Council consideration of a resolution to display publicly, the Proposed FY2015-2016 Budget and to set the Public Hearing date for the Proposed FY2015-2016 Budget (the tentative budget shall be available for public inspection at least 10 days prior to the passage of the annual budget)
Saturday, April 11, 2015	Publish Notice of Public Hearing for the FY2015-2016 Budget (notice to be published at least one week prior to the time of hearing)
Tuesday, April 21, 2015	Public Hearing and Adoption of the FY2015-2016 City Budget and Salary Ordinance
Friday, April 24, 2015	File Adopted FY2015-2016 Budget with the McHenry County Clerk

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. Below is a summary of the City's financial policies.

Budget Policies

The City of Crystal Lake Budget Policy is based on a set of fundamental principles designed to maintain an organization with a strong financial condition and a proactive approach to serving the needs of its citizens. Adherence to these principles will enable the City to provide services in a cost-effective manner in both good times and in periods of sustained economic downturn and uncertainty. These principles include:

1. The City budget shall reflect a long-term perspective and incorporate policies and management strategies to achieve the City's long-term goals.
2. The City's budget process shall identify broad organizational goals and link the departmental spending plans directly to the accomplishment of these goals.
3. The City shall publish an annual budget which serves as a communication tool, demonstrating the City's accountability for the sources and uses of public funds and providing an operations guide to assist personnel in the responsible management and application of these resources.
4. The focus of budget decisions will be on results and outcomes. The City will continually monitor its financial condition, performance relative to the adopted budget, and stakeholder satisfaction with programs and services and make adjustments as needed.
5. The budget shall be designed to promote involvement from citizens, staff, local businesses and other interested stakeholders. The annual budget shall be provided in its entirety on the City's web-site, and the City will annually exceed statutory requirements for public discussion and deliberation on the budget.
6. The City's annual budget for all funds shall be 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. A 90-day availability period is used for the majority of the City's revenues with the exceptions being property taxes (60 days) and income taxes (180 days). All annual appropriations lapse at fiscal year-end.
7. The City shall adopt a balanced budget. A balanced budget is defined as a budget where projected expenditures and other uses for the operating period are equal to or less than projected revenues and other sources available (including fund balance to mitigate capital and equipment replacement purchases).

Revenue Policies

The City must be sensitive to the balance between the need for services and the City's ability to raise fees, charges, and taxes to support those services. The City revenue estimates are to be conservatively forecasted and include the following principles:

1. *Mix of revenues* - the City should strive to maintain a stable and diverse mix of revenues in order to balance the sources of revenue and protect against fluctuations in any one revenue source.
2. *Charges for services* - the City shall have fees for services that benefit specific users established in such a manner which fully support all direct and indirect costs associated with providing the service. Departments that impose fees or service charges should prepare and periodically (i.e., annually) update cost-of-service studies for such services.
3. *One-time revenues* – the City shall avoid the use of one-time or otherwise intermittent revenues to support on-going operational costs.
4. *Grant Agreements* – the City shall explore the award of various local, State and/or Federal grants to support one-time capital or non-recurring expenditures. Prior to application and again prior to acceptance, the City will review the grant agreement to ensure matching requirements are reasonable and attainable, and ensure compliance with regulatory requirements if possible.
5. *Monitoring changes* - the City will monitor changes in key revenues on, at a minimum, a quarterly basis, and report on significant changes in collections or emerging trends.

Operating Expenditure Policies

It is important that the City maintain an adequate and effective cost analysis and containment program.

1. *Public Stewardship* – the City shall maintain a level of expenditures which will provide for the public well-being and the safety of the residents of the community.
2. *Current resources* – the City shall strive to pay for current operating expenses from available operating revenues.
3. *Full cost allocation* – the City budget shall reflect the full cost of providing services and avoid practices which balance current costs at the expense or detriment of future years, such as deferring or postponing necessary expenses.
4. *New programs and services* – the City should avoid the implementation of new programs or services without the identification of a dedicated revenue stream to pay for them.
5. *Employee staffing* – the City shall allocate staff and resources necessary to safely, effectively and efficiently meet the needs of its citizens. Any changes to staffing and

resource levels shall be consistent with the overall goals and priorities of the City Council.

6. *Employee pension plans* – the City shall provide for the responsible and timely funding of required employee pension plans in accordance with accepted actuarial standards and practices.

Capital Investment Policies

The capital assets of the City and their condition are critical to the quality of services provided and are therefore an important part of determining whether the needs and priorities of stakeholders can be met.

1. *Capital replacement* – the City shall strive to provide a systematic approach for the replacement of City equipment and infrastructure which include funding replacement of these assets over their anticipated useful life. The City should assess the issues, challenges and opportunities affecting the provision of capital assets in the future, including community needs and priorities, the impact of deferred maintenance, funding issues, changes in technology, and any legal or regulatory changes.
2. *Capital project proposals* – the City should include project cost estimates for the Capital Budget that are based upon a thorough analysis of the project and are expected to be as reliable as the level of detail known about the project.
3. *Operating cost impact* – proposals shall include all reasonable attainable cost estimates for operating and maintenance costs necessary for the life cycle of the asset.
4. *Comprehensive resource plan* - the plan should include the amount and type of resources required, a timeline, and financing strategies to be employed. The resources should be differentiated by phase of the project, where applicable.
5. *Budget cost* – capital projects will be budgeted at the full estimated cost of completing the project, or unique phase for larger projects, in the year the project is expected to be started.
6. *Contingencies* – the City shall include a reasonable amount for contingencies for each project award in the budgeted amount. The amount set aside shall correspond with industry standards and shall not exceed 10%.
7. *Multi-year projects* – capital projects that are not expensed during the budget period may be re-budgeted or carried over to the next fiscal period. Multi-year projects with unexpended funds will be carried over to the next fiscal period.
8. *Capital project funding* – a capital project will not be budgeted unless there is a reasonable expectation that funding is available.

Investment and Debt Policies

The City investment and debt issuance policies are designed to maintain a strong financial condition and incorporates the following principles:

1. *Asset Preservation* – Preservation and safety of assets is a higher priority than return on investments. Therefore, the City will seek a reasonable return on its investments while also preserving the original capital investment. The City maintains an Investment Policy, approved by the City Council and updated annually.
2. *Debt Issuance* – the City will strive to keep a strong bond rating by monitoring and improving its financial stability. Before debt is issued, consideration will be given to:
 - a. Whether the revenue stream is available to repay debt.
 - b. Alternate methods of financing.
 - c. Whether it would not be cost effective to delay issuing debt.

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, 2013 and 2014.

At April 30, 2015, the City will have a number of debt issues outstanding. These include \$8,192,000 of Special Service Area (SSA) bonds and \$39,655,000 in general obligation bonds. Effective February 1, 2013, the reporting of outstanding SSA bonds in the City's financial statements, was removed as a liability as SSA bonds are not direct obligations of the City. General obligation bonds will be repaid using alternative revenue sources, not ad valorem property taxes.

In order to meet infrastructure requirements of the Water and Sewer Fund for this year, the budget anticipates the issuance of nearly \$2.11 million in bonds and to secure nearly \$8.03 million from the Illinois Environmental Protection Agency (IEPA) through a low-interest loan. Additional revenue as result of planned water and sewer rate increases will go towards re-paying principal and interest on outstanding bonds and notes.

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 2015/2016, the City's ratio of net bonded debt to estimated full value as determined using the City's 2013 equalized assessed valuation is 4.21%. With the inclusion of the IEPA loan proposed for fiscal year 2015/2016, the City's ratio of total debt outstanding to estimated full value as determined using the City's 2013 equalized assessed valuation is 5.02%.

Below is a summary of the City's outstanding debt.

Issue	Balance @ 05/01/14	Issuances	Retirements	Balance @ 04/30/15
2009 General Obligation Bonds, original principal \$22,110,000 (partial Waterworks and TIF alternate revenue source), due in annual installments of \$900,000 to \$1,450,000 through December 15, 2019; interest at 1.40% to 5.30% payable semi-annually on June 15 and December 15.	\$17,290,000	\$0	\$1,290,000	\$16,000,000
2012 General Obligation Bonds, original principal \$9,235,000; portion of proceeds for refunding of Series 2004 General Obligation Bonds and remainder for General and Waterworks capital outlay, due in annual installments of \$40,000 to \$850,000 through December 15, 2032; interest at 2.00% to 2.625% payable semi-annually on June 15 and December 15.	\$8,425,000	\$0	\$770,000	\$7,655,000
2013 General Obligation Bonds, original principal \$9,465,000; proceeds for Waterworks capital outlay, due in annual installments of \$185,000 to \$675,000 through December 15, 2033; interest at 3.25% to 4.00% payable semi-annually on June 15 and December 15.	\$9,465,000	\$0	\$185,000	\$9,280,000
2014 General Obligation Bonds, original principal \$7,610,000; proceeds for refunding IL EPA Note, due in annual installments of \$480,000 to \$965,000 through December 15, 2022; interest at 3.00% payable semi-annually on June 15 and December 15.	\$7,610,000	\$0	\$890,000	\$6,720,000
General Obligation Bonds	\$42,790,000	\$0	\$3,135,000	\$39,655,000
Reported in:				
General Fund	\$2,532,397	\$0	\$356,003	\$2,176,394
Three Oaks Debt Svc Fund	\$12,868,645	\$0	\$642,002	\$12,226,643
SEECOM Debt Svc Fund	\$1,491,750	\$0	\$234,000	\$1,257,750
SSA 43 (Crystal Heights) Debt Svc Fund	\$680,000	\$0	\$106,667	\$573,333
Water & Sewer Debt Svc Fund	\$25,217,208	\$0	\$1,796,328	\$23,420,880
	\$42,790,000	\$0	\$3,135,000	\$39,655,000

Annual debt service requirements are as follows:

Fiscal Year Ended	Total	
	General Obligation Bonds Principal	Interest
2016	3,295,000	1,464,522
2017	3,395,000	1,366,847
2018	3,460,000	1,262,759
2019	3,575,000	1,155,399
2020	3,060,000	1,041,912
2021	2,520,000	942,723
2022	2,590,000	857,910
2023	2,155,000	762,390
2024	1,725,000	675,001
2025	1,790,000	598,761
2026	1,850,000	518,646
2027	1,910,000	434,616
2028	1,975,000	346,329
2029	2,040,000	252,919
2030	860,000	154,781
2031	895,000	125,013
2032	925,000	93,638
2033	960,000	61,138
2034	675,000	27,000
	39,655,000	12,142,304

Reserve Policies

The City will maintain adequate reserves in order to reduce the potential need to borrow to fund operations or abruptly reduce services during periods of economic downturn or other emergencies. It will also place resources into reserve for long-term capital needs. To accomplish these goals, the City has specific reserve requirements:

1. *General Fund* – The General Fund is a major fund and the general operating fund of the City. It is used to account for all financial resources except those that are accounted for in another fund. Each year a portion of fund balance will be determined as follows:
 - a. Restricted – a portion of the fund balance that may be restricted through external legal requirements.
 - b. Committed – a portion of the fund balance may be committed through formal action of the City Council through a resolution or ordinance adopted before the end of the fiscal year.
 - c. Assigned – a portion of the fund balance may be committed by action of the City Manager/Budget Officer. The amount will represent the funds the City intends to use for a specific purpose. This will be adjusted annually.

- d. Unassigned – the unassigned fund balance will be reviewed annually during the budget process. This unassigned fund balance will be maintained at a target level of 25% to 50% of annual budgeted expenditures. Balance in excess of 50% of annual budgeted expenditures may be transferred to the Capital & Equipment Replacement Fund to support future capital projects.
2. *Special Revenue Funds* – Special revenue funds are used to account for and report the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes other than debt services or capital projects. Financing for most special revenue funds is provided by a specific annual property tax levy. In some cases, financing is received from a motor fuel tax imposed by the state. These proceeds are devoted exclusively to the purposes for which the special tax was authorized.
- a. Motor Fuel Tax Fund – this is a fund established to account for revenues derived from a specific motor fuel allotment and expenses of these monies for the highways and streets throughout the City. Per state statute, Motor Fuel Tax Fund program revenue is legally restricted to the purpose of the fund. Therefore, the entire balance of the fund is restricted for purposes of street maintenance and construction. Increases and decreases in fund balance are associated with the specific projects planned. Therefore, no specific target range is established for this fund.
 - b. IMRF/FICA Fund – the IMRF FICA Fund accounts for the activities resulting from the City’s participation in the Illinois Municipal Retirement Fund as well as all activities resulting from the City’s contributions for social security and Medicare. Revenues are provided by a specific annual property tax levy which produces a sufficient amount to pay the City’s contributions to the Fund on behalf of the City’s employees. Fund balances in this fund are derived from property taxes and are therefore legally restricted to the purpose of the fund.
 - c. Fire Rescue Fund – the Fire Rescue Fund accounts for all revenues and expenditures related to the Fire Department. 100% of fund balance is assigned to provide for day-to-day operations.
3. *Debt Service Funds* – these funds were established to account for financial resources that are 100% restricted for the payment of principal and interest on outstanding debt.
4. *Capital & Equipment Replacement Funds* – these funds are established to account for and report the financial resources that are restricted, committed or assigned for capital outlays including the acquisition or construction of capital facilities and other capital assets. Fund balances in the Capital & Equipment Replacement Funds will be considered restricted, committed or assigned, depending on the intended source/use of funds.

Accounting Policies

The accounting policies of the City of Crystal Lake conform to accounting principles generally accepted in the United States of America as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting standards.

The City of Crystal Lake, Illinois is a municipal corporation established under Illinois Compiled Statutes governed by an elected City Council and Mayor. The City's reporting entity has been defined pursuant to GASB Statement No. 14. Because of its fiscal dependency on the City of Crystal Lake, the Crystal Lake Public Library is discretely presented in the financial statements of the City as a component unit.

Several other governmental entities have operations within the City but are separate legal entities. These entities include School District Nos. 47 and 155, Crystal Lake Civic Center Authority and the Crystal Lake Park District. The City is not financially accountable for these entities, and they are, therefore, not included in the City's reporting entity.

The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance or equity, revenue and expenses or expenditures, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The City has two pension trust funds. These funds account for the activities of the Police Pension Plan and the Firefighter's Pension Plan, both of which accumulate resources for pension benefit payments to qualified public safety employees. Because assets of the pension funds are held in a trustee capacity for others, pension fund assets cannot be used to support the City's own programs.

Governmental funds (General Fund, Special Revenue Funds, Debt Service Funds and Capital and Equipment Replacement Funds), are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible with the current period or soon enough thereafter to pay the liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 90 days of the end of the current fiscal year (60 days for property taxes and 180 days for income taxes).

Expenditures generally are recorded when the liability is incurred. However, compensated absences are recorded only when payment is due (upon employee retirement or termination). General capital asset acquisitions are reported as expenditures in governmental funds.

The financial statements of the Enterprise (Water and Sewer) Funds and Pension (Police and Firefighters') Trust Funds reflect the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flow takes place.

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.



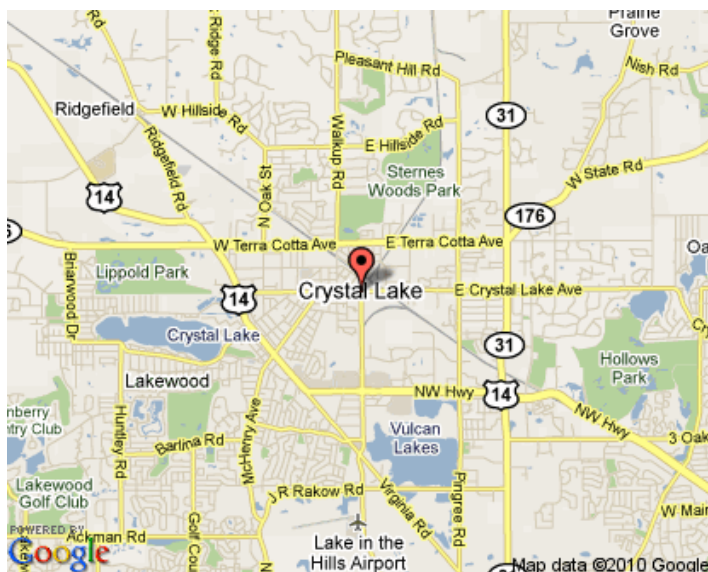
Robin Pendergast

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-Medtronic, Technipaq, Rita Corporation, Terra Cotta Industries and Mathews Company. Other major employers include: Walmart, Jewel Foodstores, the *Northwest Herald* newspaper, Crystal Lake School District 47, McHenry County College, Crystal Lake School District 155, 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 two million square feet of commercial occupancies over the last four years. The City's property valuation growth has remained constant over the past year through the addition of new non-residential development. This is evidence of the City's continued strong economic activity level and further underscores the City's strong non-residential tax base.

Despite substantial competition that has occurred from commercial growth in many of the areas surrounding Crystal Lake and the difficult retail environment for certain players in the very competitive Chicago arena, the retail sector has remained stable over the past year. The City has continued to maintain strength as a retail base for serving 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. In 2014, 680,151 square feet of commercial space was occupied by new and existing businesses. Of those occupancies, 577,225 square feet was occupied by new businesses. 2013 and 2014 could be categorized as "the years of the small business" as 78 new small businesses opened in Crystal Lake in 2013 and 98 in 2014.

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, 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 Starbucks 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 also offers Crystal Lake's first microbrewery, Crystal Lake Beer Company, that opened 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.

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, a new dealership was constructed in the Route 14 corridor, while maintaining the remaining two flags at the Route 31 facility. In addition, Pauly Toyota 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. Martin Chevrolet is nearing completion of a substantial renovation of their automobile dealership along Route 14.

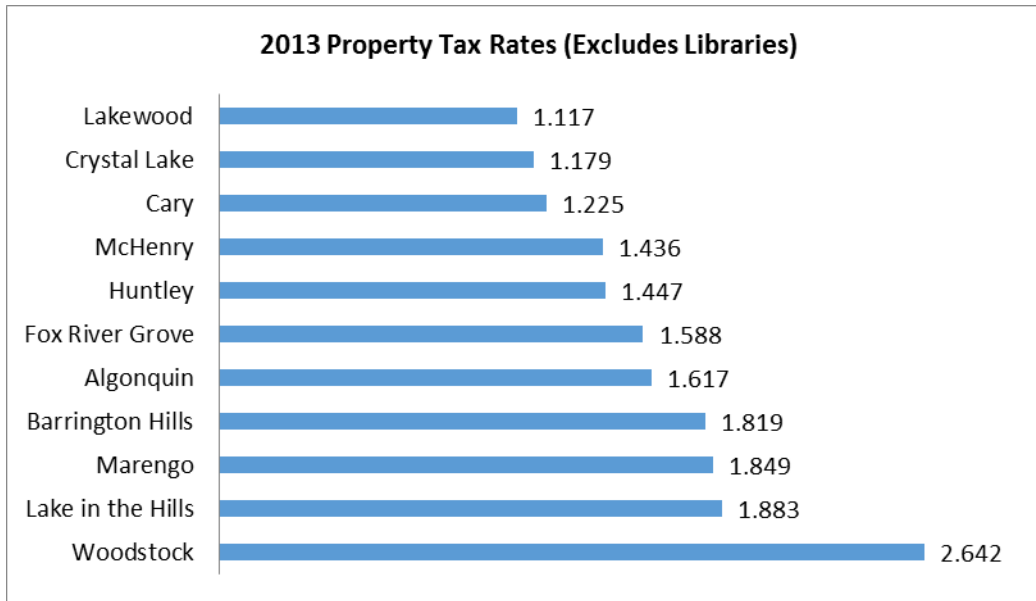
Crystal Lake continues to be an attractive place to live and conduct business. In 2011 through 2014, new businesses who have either occupied space or leased space and are under construction, or relocated to larger buildings include: HH Gregg, Five Below, Ross Dress for Less, Superior Health Club, The 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, 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, Crystal Lake Beer Company, Marvin's Toy Store, Melissa's

Chocolate Factory, Kitchen Outfitters, Reprographics, National Gift Card, Mathnasium, Pepper Annex, Bio-energy Technology, Inc. and Terra Cotta Industries.

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 2013 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

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
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
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

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 (1)	36.1	15,209	14,576 (2)	7.10 (3)
2014	40,857 (estimate)	35.2	15,351	14,622 (2)	5.00 (3)

(1) State of Illinois Census estimate

(2) Combines total enrollment for Districts 155 and 47

(3) Illinois Department of Employment Security



Dole Mansion

Miscellaneous Statistics

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 (Full-time Equivalents)	249.25	Tennis courts	30
		Community centers	8
Facilities and Services:		Number of Libraries	1
Miles of Streets	160	Water System:	
Number of Street Lights	2,410	Water mains (miles)	230
Number of Traffic Signals	33	Fire hydrants	3,095
Police Services		Maximum daily capacity (millions of gallons)	8.54
Number of Stations	1	Average daily consumption (millions of gallons)	3.93
Number of Police Personnel	79.75	Sewer System:	
Number of Calls For Service	27,047	Sanitary sewers (miles)	166
Number of Patrol Units	23	Storm sewers (miles)	60
Law Violations		Maximum daily treatment (millions of gallons)	19.7
Physical arrests	1,010	Average daily sewage treatment (millions of gallons)	5.1
Traffic violations	11,267		
Parking violations	5,406		
Fire/Emergency Medical Services			
Number of Stations	3		
Number of Fire Personnel	67.50		
Number of Calls Answered	5,695		
Number of Fire Inspections	1,104		
Number of Life Safety Inspections	476		



Crystal Lake Library