



POPULAR ANNUAL FINANCIAL REPORT

MAY 1, 2022-APR 30, 2023
CRYSTAL LAKE IL



BOARD OF COMMISSIONERS



A Note FROM THE PARK BOARD

ERIC ANDERSON
President
eanderson

Dear Friends and Neighbors,

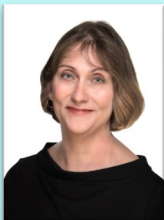
We are happy to present to you the Crystal Lake Park District's Popular Annual Financial Report ("PAFR"). The PAFR gives just a few highlights regarding the financial status of the Park District through the end of its most recently completed fiscal year (May 1, 2022 through April 30, 2023). For a full report, you can get a copy of the audited financial statements from the Park District Administration Office.

The bottom line is that the financial status of the Crystal Lake Park District is excellent. In fact, for the tax year 2023 the Board of Park Commissioners decided to levy real estate taxes in an amount less than the maximum amount allowable. We did this because the Park District did not need it. The current board is committed to levying taxes on your property only to the extent needed, and not simply burdening you with the maximum amount of real estate taxes that the state law allows.

We are very excited about the new Haligus Road Park that is underway, as well as the improvements to current parks, e.g., the baseball fields at Lippold, the Nature Center interpretive exhibits. The Park District staff works so hard developing and maintaining parks, providing recreational opportunities, and otherwise conducting the business of the Park District. I see the Park District staff as friendly, eager to try to provide the best parks and services possible, and worthy of your investment in them. I hope you see that, too.

Thank you for your continued support and trust.

Eric Anderson
President, Board of Park Commissioners



CATHY CAGLE
Commissioner
ccagle



JASON HEISLER
Treasurer
jheisler



MIKE JACOBSON
Commissioner
mjacobson



KAREN JOHNSON
Commissioner
kjohnson



LINDA MATTHIAS
Commissioner
lmatthias



SARAH MICHEHL
Vice President
smichehl

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Photo Credit: Jenna Stober

Summer kicked off with our Park Quest scavenger hunt where participants matched park photos with locations. Once the game was completed, players were rewarded with plush forest animals. The Quest was an opportunity to further our initiative to introduce the community to areas of the Park District they may not normally visit.

The Crystal Lake Park District is governed by an elected Board of seven Commissioners who each serve a four-year term. It is a volunteer, unpaid position. The District's Executive Director, Jason Herbster, manages and directs all staff and operations for the Park District.

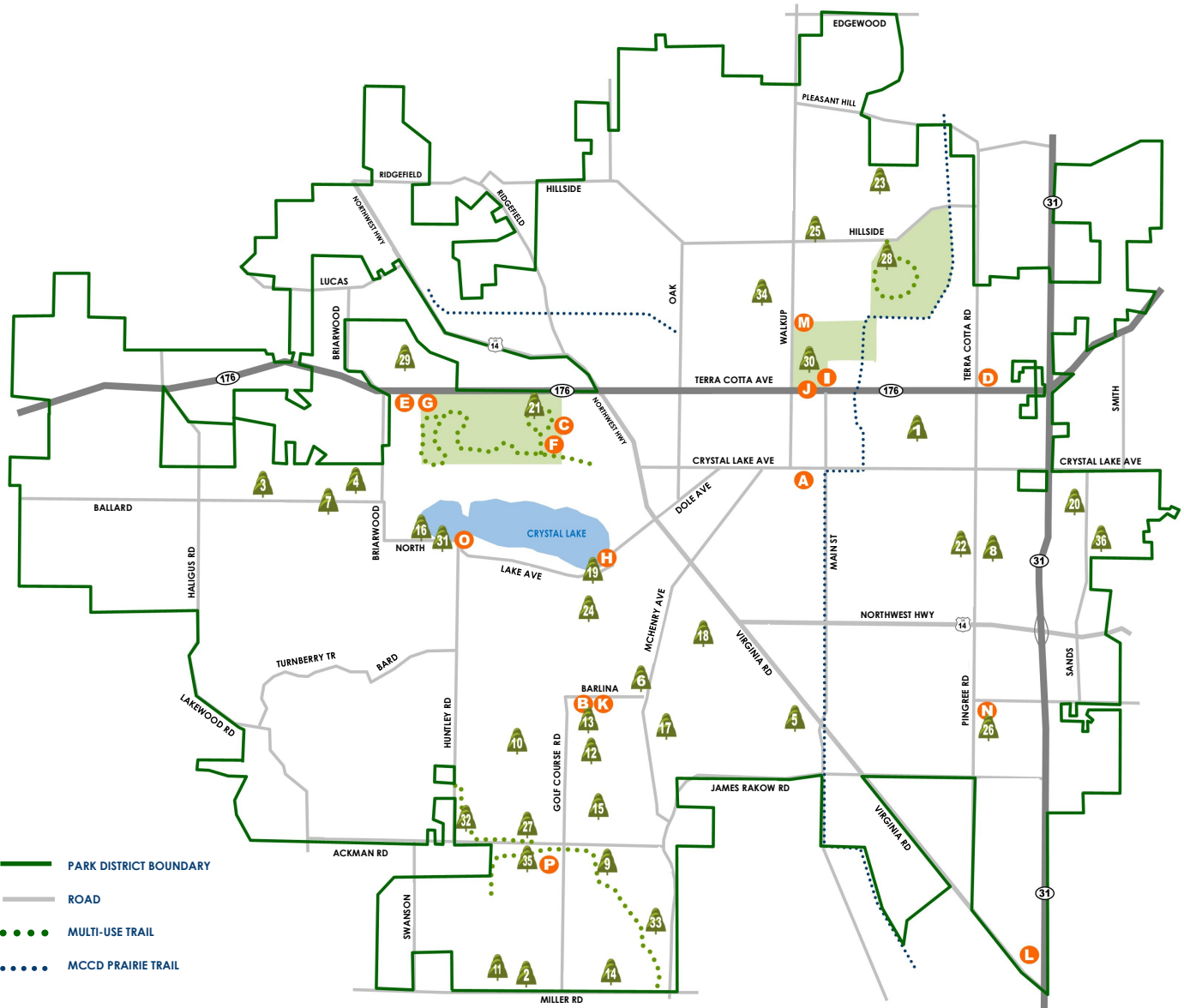


JASON HERBSTER
Executive Director
jherbster

Commissioners are elected to represent the community. As a community member, your input, ideas and feedback are critical. Please consider attending Board meetings, held every third Thursday of each month at 6:30 pm at the Administration Building or viewable via zoom. You can find the Board meetings schedule as well as minutes from past meetings by visiting crystallakeparks.org/About Us/Board Information. You may reach the Board members or Executive Director via email at anytime.

CRYSTAL LAKE PARK DISTRICT SERVICE AREA

The Crystal Lake Park District serves the communities of Crystal Lake, Lakewood, a very small portion of Lake in the Hills and some unincorporated areas. If a homeowner is uncertain if they are within the Park District boundaries, they can check their tax bill to see if they pay taxes to 'Crystal Lake Park.' If they pay taxes to the Crystal Lake Park District, they are residents. Below is a map showing the general boundary lines of the Crystal Lake Park District.



Crystal Lake Park District Parks



- | | | |
|--------------------------|--------------------------------|-----------------------------------|
| 1 Asbury Park | 13 Hill Farm Park | 25 Shamrock Hills Park |
| 2 Ken Bird Park | 14 Indian Prairie Park | 26 Spoerl Park |
| 3 Brighton Oaks Park | 15 Sam Johns Park | 27 Sterling Meadows Park |
| 4 Butternut Preserve | 16 Kamijima Park | 28 Sterne's Woods & Fen |
| 5 Canterbury Park | 17 Knaack Park | 29 Sunset Meadows Park |
| 6 Centennial Park | 18 Ladd Park | 30 Veteran Acres Park |
| 7 Cress Creek Park | 19 Lake Park/Main Beach | 31 West Park |
| 8 Della Street Park | 20 Lapins Park | 32 Willows Edge Park |
| 9 Fetzner Park | 21 Lippold Park | 33 Winding Creek Park & Bike Path |
| 10 Four Colonies Park | 22 Oak Hollow Park | 34 Woodland Estates Park |
| 11 Hampton Park | 23 Prairie Ridge Conserv. Area | 35 Woods creek Park |
| 12 Hidden Pond Bike Path | 24 Seminary Field | 36 Wyndwood Park |

Crystal Lake Park District Buildings



- | | |
|------------------------------|-------------------------------|
| A Administrative Offices | I Nature Center |
| B Barlina House Preschool | J Oakwoods Lodge |
| C Boncosky Softball Fields | K Park District Police Office |
| D Colonel Palmer House | L Racket Club Tennis Facility |
| E Grand Oaks Rec Center | M Rotary Building |
| F Hound Town Dog Park | N Spoerl Park Building |
| G Lippold Family Golf Center | O West Beach Building |
| H Main Beach Pavilion | P Woods creek Building |

WHAT IS A POPULAR ANNUAL FINANCIAL REPORT?

The PAFR summarizes the Crystal Lake Park District's financial activities and performance results primarily gathered in our Annual Comprehensive Financial Report for the 2022-2023 financial year and from our 2023-2024 budget documents. The Annual Comprehensive Financial Report is prepared in accordance with Generally Accepted Accounting Principles (GAAP) and was audited by Lauterbach & Amen, LLP, receiving an "unqualified" opinion. An unqualified opinion is given when the auditors can state that the financial information and statements are accurately and fairly presented. The PAFR, on the other hand, is not audited and is simplified for general presentation. The financial information contained in this document is derived from actual General Accepted Accounting Principal (GAAP) data in the audited financial reports. Additional details regarding District finances can be found on the Park District website (crystallakeparks.org) or you may contact Tina Becke, Superintendent of Business Services, at 815-459-0680.



The Park District hosted Flannel Fest, a family event featuring Lumberjack games, best beard and pie eating contests, music and interactive activities.

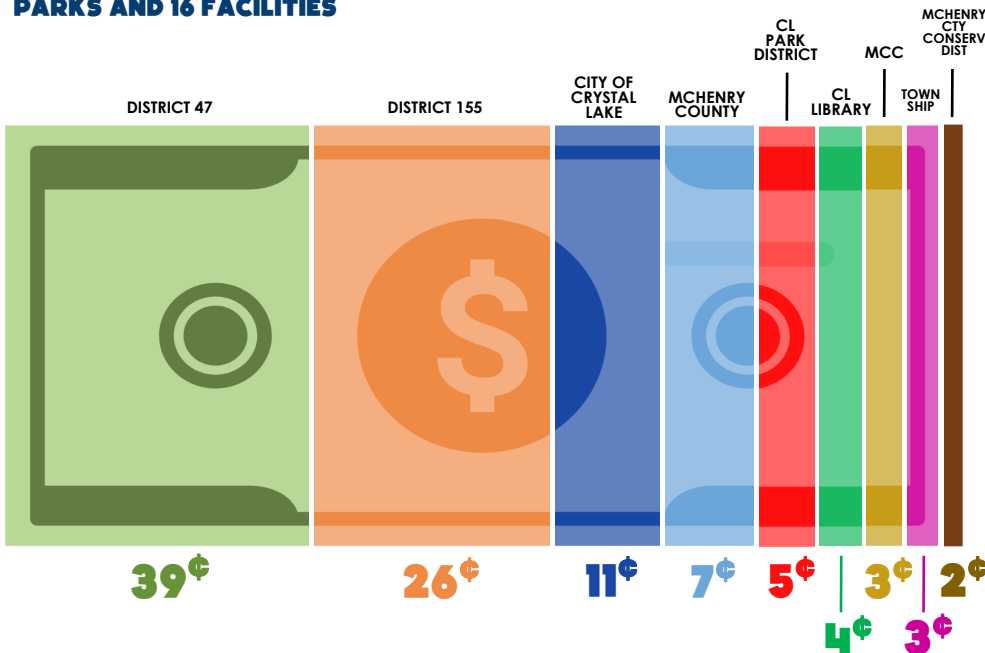
PROPERTY TAXES AND EQUALIZED ASSESSED VALUE

Tax rates and Equalized Assessed Value (EAV) have an inverse relationship; when the EAV of a property goes up, the effective tax rate goes down. The tax rate has declined in the last seven years and we anticipate inflation to affect the rate for the 2023 levy.

Even though the District's tax levy amount remains constant, the change in the Equalized Assessed Value (EAV) of the District has a dramatic effect on the rate. As the economy recovers from economic downturn and property values increase, the rate our residents pay decreases. This decrease is due to upturn in property values and directly relates to the economy. The District's EAV is expected to increase again this year; however, inflation will also be a factor moving forward.

PROPERTY TAX RATES PER \$100 EQUALIZED ASSESSED VALUE

THE CRYSTAL LAKE PARK DISTRICT RECEIVES LESS THAN 5 CENTS PER DOLLAR PAID IN TAXES TO MAINTAIN 36 PARKS AND 16 FACILITIES



4% TAX LEVY

The tax levy is the authority to collect tax revenue to finance the Park District's expenses. Each year, the District is required to estimate the amount of money to be raised by taxation for use in the following fiscal year.

The Property Tax Extension Limitation Law (PTELL) limits tax growth on the existing Equalized Assessed Value (EAV) of property to an increase of 5% or the Consumer Price Index (CPI), whichever is lower.

The CPI for the 2022 tax levy was 7.0%. PTELL limited the Crystal Lake Park District to a maximum of 5%. The Park Board of Commissioners approved a 4% levy with new growth.

The District's tax levy was filed using 4% on the EAV.



The Crystal Lake Park District **DID NOT COLLECT** the full dollar amount it was authorized to under the PTELL, providing a projected savings of approximately \$63,074 to property taxpayers.

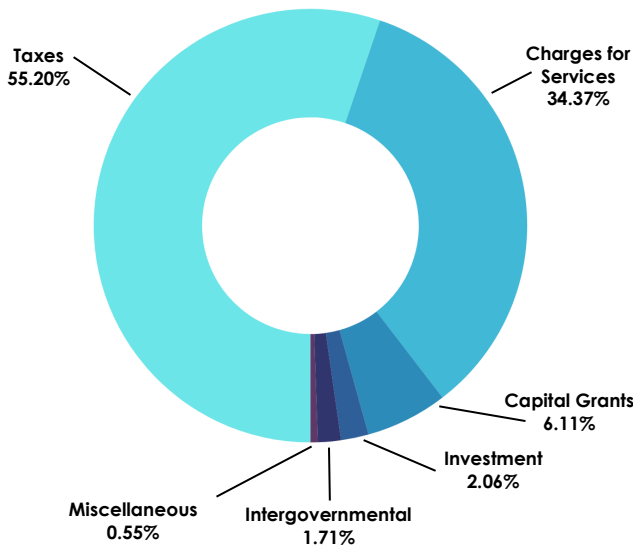


FUNDING OF THE PARK DISTRICT

For the fiscal year ending April 30, 2023, revenues totaled \$14,356,711 which is an increase of \$2,098,516 from last year. Charges for services had an increase of \$771,036 and developer donations and grants increased by \$845,465. The increase in revenue received from charges for services is related to continued growth in programs offered and attended during the fiscal year.

The District saw a continued recovery of revenues in the fiscal year ended April 30, 2023 and anticipates growth in future years. The District's largest sources of revenue are from Property Taxes and Charges for Services, which combined accounted for \$12,859,801 or 89.57% of the District's total revenue.

**REVENUES BY TYPE
FISCAL YEAR ENDED APRIL 30, 2023**



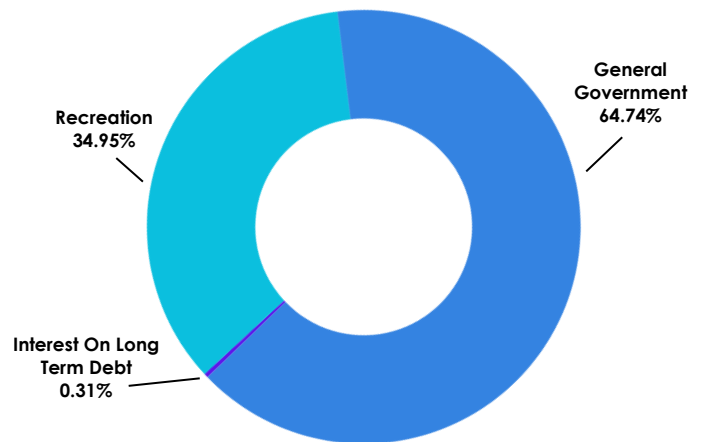
SPENDING OF THE PARK DISTRICT

For the fiscal year, beginning May 1, 2022 and ending April 30, 2023, total expenses were \$12,833,453 which is a \$3,460,242 increase from the prior fiscal year. The largest component, General Government (64.74%), includes all expenses related to maintaining parks, playgrounds, capital expenses, planning, and finance administration. This category also includes marketing, recreation administration, facility operation and maintenance expenses related to Lippold Park, Main and West Beach, the Nature Center and all other Park District facilities. As our facilities age, the cost of operations and maintenance increase.

The second largest expense component is the Recreation function (34.95%) which includes the activities and events offered to our residents. The Extended Time program in conjunction with District schools and the Racket Club are the two largest expenses.

The third component (0.31%) is debt service interest. The District's outstanding debt has remained relatively consistent over the previous 10 fiscal years. This year, debt was issued for a new park project on Haligus Road, which will serve residents in the northwest area of Crystal Lake and the Village of Lakewood.

**EXPENSES BY FUNCTION
FISCAL YEAR ENDED APRIL 30, 2023**



| Revenue Type | 2022-2023 |
|----------------------|----------------------|
| Taxes | \$ 7,925,460 |
| Charges for Services | \$ 4,934,341 |
| Capital Grants | \$ 877,053 |
| Investment | \$ 295,636 |
| Intergovernmental | \$ 245,393 |
| Miscellaneous | \$ 78,828 |
| Total Revenue | \$ 14,356,711 |

| Expenses by Function | 2022-2023 |
|------------------------------|----------------------|
| General Government | \$ 8,308,705 |
| Recreation | \$ 4,484,826 |
| Interest (on long term debt) | \$ 39,922 |
| Total Expenditures | \$ 12,833,453 |

GOVERNMENT FINANCE OFFICER'S ASSOCIATION AWARD IN POPULAR ANNUAL FINANCIAL REPORTING

This award represents a significant achievement by the Crystal Lake Park District for the 2021-2022 fiscal year. Presented by the Government Finance Officer's Association, this achievement is based on reader appeal, understandability, distribution methods, creativity and other elements of the Popular Annual Financial Report. The Park District has received this award for the last three consecutive fiscal years.



FACILITIES AND RECREATION

By the Numbers...

41%
Increase in revenue

SUMMER CAMP

The Park District employed 85 counselors and 24 inclusion aides that supervised 1,842 campers during Day Camp '22

22%
Increase in revenue

GOLF CENTER

The Lippold Family Golf Center has seen a surge in attendance since the improvements made in '22.

126%
Increase in revenue

SENIOR TRIPS

Each season, the Park District offers 8-10 different day trips for seniors. These popular trips sell out within days of registration opening.

51%
Increase in revenue

THEATRE

Photo: Kelly Bucheger

Musical productions featuring local students included Seussical, Aladdin Jr., Willy Wonka and Beauty & the Beast Jr.

OTHER NOTABLES

UP 36%
Youth Athletics

UP 25%
The Nature Center and Colonel Palmer House

UP 21%
Facility Rentals

UP 18%
Extended Time

UP 14%
The Racket Club

UP 10%
Adult Softball Leagues
in revenue

Grants

The Crystal Lake Park District has been actively pursuing grants for future projects throughout the District. We have received a total of \$1,281,309.28 in funding! Some of those grants include:

HALIGUS ROAD PARK

A new community park is being designed on Haligus Road from land that was donated to the Park District by the Village of Lakewood. The new park will incorporate pickleball and basketball courts, open field, splash pad, shelter, playground and walking path. An IDNR OSLAD (Open Space Lands Acquisition and Development) grant was awarded in the amount of \$600,000 and will be used for Phase I of the Haligus Road Park. Some of Phase I includes a playground, ping pong table, chess board picnic tables, splash pad and educational garden with interpretive signage.

Gametime Playcore will discount \$162,109.28 on the purchase of the playground equipment by supporting "Play-On", their initiative that promotes physical activity and fitness through active play.

NATURE CENTER INTERPRETIVE EXHIBITS

An IDNR Museum Grant was awarded for \$363,000 with the possibility of an additional \$145,200 for interactive exhibits featuring three ecosystems found in our region. Those ecosystems include prairie, wetland and woodland areas. Installation of these exhibit began this winter.

NATURE CENTER ENTRANCE GARDENS

A ComEd Green Region grant for \$10,000 was received to plant a new interpretive garden at the Nature Center that focuses on educating our community on the benefits of pollinator gardens while providing plants that will create habitat for butterflies, birds and bees.

The CL Dawnbreakers Rotary Club pledged \$1,000 for plants along with volunteers to help install the garden this spring.

'22-'23 COMPLETED PROJECTS

- Kamijima, Brighton Oaks and Lapins Parks received new playground structures and amenities.
- Rubber poured playground surfaces were installed at Woodscreek Park, Veteran Acres Park and Woodland Estates Park.
- Barlina Preschool offices, Grand Oaks Senior Room and Art Room now have new furniture.
- New siding was installed at Lippold Family Golf Center and Maintenance Garage.
- New flooring was added at Barlina Preschool, Rotary and Grand Oaks.



Brighton Oaks Playground



New illuminated sign at Grand Oaks

- Spoerl Park dugouts, Barlina House Preschool offices and Main Beach building received fresh coats of paint.
- The customer service desk areas at Lippold Family Golf Center and Main Beach were renovated.
- Eighteen new disc golf baskets were installed at the Lippold Disc Golf course.
- New LED signs were installed at Grand Oaks and the Lippold Family Golf Center.
- A new building entry sign was installed at West Beach.
- Wayfinding signage was added to Lippold Park. Fence repairs were made at Lippold softball fields.

- Parking lots were replaced at Barlina House Preschool, Grand Oaks and the Administration Office. Paved lots at Lippold Park and Indian Prairie were sealcoated and striped.
- A full service bar and concessions area were installed at Main Beach. Bar packages are available for rentals. A new roof was fitted on the Main Beach building.
- Frank Repp baseball field (Veteran Acres) was renovated and new shed erected.
- A Dixie Chopper for Lippold Park and a Field Pro Sandpro were purchased to improve athletic field maintenance.
- The Racket Club outdoor courts were removed and replaced, exterior court fence and walkway repaired.



A full service bar is now available for rentals at Main Beach



1 E. Crystal Lake Avenue
Crystal Lake IL 60014

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*****ECRWSS*****

Residential Customer

SERVING THE RESIDENTS OF CRYSTAL LAKE, UNICORPORATED CRYSTAL LAKE AND LAKEWOOD

ADMINISTRATION OFFICE

1 E. Crystal Lake Avenue Crystal Lake, IL 60014
TEL: 815.459.0680 FAX: 815.477.5005

OFFICE HOURS

LOBBY HOURS
M-F 8:30 AM - 5 PM
SAT 9:30 AM-12 PM (APR-JUL)

DRIVE UP WINDOW HOURS
M-F 8:30-12 PM

CLOSED

MONDAY, MAY 27



CRYSTALLAKEPARKS.ORG

AT THE CRYSTAL LAKE PARK DISTRICT, WE ARE COMMITTED TO THE FOLLOWING GUIDING PRINCIPLES:

CUSTOMER EXPERIENCE

The District strives to deliver exceptional experiences with every interaction that our customers have with our people, places, and processes. We look for opportunities to exceed the needs of our patrons, visitors and staff.

DIVERSITY, EQUITY AND INCLUSION

The District strives to be an ally to all the communities we serve.

INNOVATION

The District pursues innovation in our parks, facilities, programs and operations.

INTEGRITY

The District acts with honesty and integrity to build trust and provide transparency with our community, Board, and staff.

PUBLIC ENGAGEMENT

The District encourages involvement from the community in our planning and decision-making processes while effectively communicating updates about our services and operations.

SAFETY

The District provides safe and healthy environments in which to work, play and live.

STEWARDSHIP

The District, guided by sound financial principles, recognizes the cultural, historical, environmental, and conservation significance of the assets under our trust.

TEAMWORK

The District fosters positive working relations internally and collaborates with local governments and organizations for effective use of resources.



Main and West Beach continued to see strong attendance. Resident beach admission was up 18% and non-resident admission was up 32%.