



Village of Algonquin, Illinois
ANNUAL BUDGET | FISCAL YEAR 2012 - 2013

Adopted April 3, 2012

John Schmitt, Village President
William Ganek, Village Manager
Gerald Kautz, Village Clerk

Brian Dianis, Village Trustee
Jerry Glogowski, Village Trustee
Robert Smith, Village Trustee
Debby Sosine, Village Trustee
John Spella, Village Trustee
Jim Steigert, Village Trustee

A Glimpse into Algonquin’s History...

The Village of Algonquin was settled in 1834 with the arrival of Samuel Gillian, the first settler in McHenry County. Other early settlers were Dr. Cornish, Dr. Plumleigh, Eli Henderson, Alex Dawson, and William Jackson. The Village changed names several times in the early days; the names included Cornish Ferry, Cornishville, and Osceola. The name Algonquin was finally selected in 1847 as a suggestion from Samuel Edwards as a namesake for a ship he once owned.

The Village was incorporated in 1890 and witnessed both commercial and recreational trade. Algonquin was a favorite vacation spot for residents of Chicago. Nestled in the foothills of the Fox River Valley, Algonquin became known as the “Gem of the Fox River Valley.”

The first Village Hall was constructed in 1906 at 2 South Main Street and throughout the years housed fire protection, library, and school services for the community as well as accommodating the municipal offices. The building served as Village Hall until the new Village Hall was completed in 1996. The original building is now called Historic Village Hall and serves as a community facility and meeting location.

A highlight in Algonquin’s history was the period from 1906 to 1913, when the Algonquin Hill Climbs were held. The event was one of the earliest organized auto racing events held in the United States. Algonquin had a population of about 600 residents at that time and the annual hill climbs would bring crowds in excess of 25,000 to the Village.

Over the years, Algonquin has developed into a growing and thriving community, with its solid base of residential and commercial development as well as an expanding industrial/business sector. A tremendous commercial success was witnessed in the fall of 2004 with the opening of Algonquin Commons, the largest lifestyle center in Illinois.

Algonquin’s population as of the 2010 census was 30,046, which has more than doubled since the 1990 census, which recorded a population of 11,663. The Village has grown from a small, rural, farming community to a vibrant urban leader in McHenry and Kane Counties.

Village Officials

William J. Ganek
Village Manager

John R. Walde
Finance Director

Michael J. Kumbera
Assistant to the Village Manager

Russell B. Laine
Police Chief

Robert G. Mitchard II
Public Works Director

Todd A. Walker
Human Resources Director

Craig E. Arps
Building Commissioner

Russell W. Farnum
Community Development Director

Kevin D. Crook
Information Systems Director

Village of Algonquin Mission Statement

The Mission of the People of Algonquin is to Foster a Harmonious, Distinctive Community with a Strong Sense of Place, Preserving its Ecological and Historical Richness, Providing a Safe and Comfortable Environment, Through a Responsible Use of Community Resources, and Developing Ownership and Pride in the Community Through Significant Citizen Involvement in all Civic, Social, and Cultural Affairs.

To this End, We Will Provide for the Needs of Today, Prepare for the Demands of Tomorrow, and Remain Mindful and Respectful of the Past.



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Algonquin
Illinois**

For the Fiscal Year Beginning

May 1, 2011

Linda C. Dawson Jeffrey R. Egan

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of Algonquin, Illinois for its annual budget for the fiscal year beginning May 1, 2011. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This 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 GFOA to determine its eligibility for another award.



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ORDINANCE NO. 2012-O-13
AN ORDINANCE APPROVING THE VILLAGE OF ALGONQUIN
ANNUAL BUDGET FOR FISCAL YEAR 2012-2013

WHEREAS, the Village of Algonquin, McHenry and Kane Counties, Illinois is a home rule municipality as contemplated under Article VII, Section 6, of the Constitution of the State of Illinois, and the passage of this Ordinance constitutes an exercise of the Village's home rule powers and functions as granted in the Constitution of the State of Illinois.

WHEREAS, the Village of Algonquin, McHenry and Kane Counties, Illinois, has adopted 65 ILCS 5/8-2-9.1 through 5/8-2-9.9 in lieu of passing an appropriation ordinance prior to the end of the first quarter of the fiscal year; and

WHEREAS, 65 ILCS 5/8-2-9.4 requires that the annual budget shall be adopted by the corporate authorities before the beginning of the fiscal year to which it applies; and

WHEREAS, Ordinance 92-O-82 requires the preparation of an annual budget Ordinance for approval by the Board of Trustees.

NOW, THEREFORE, BE IT ORDAINED by the President and Board of Trustees of the Village of Algonquin, McHenry and Kane Counties, Illinois, as follows:

SECTION 1: That the Village of Algonquin Annual Budget for Fiscal Year 2012-2013, attached hereto and made a part hereof, is hereby approved.

SECTION 2: If any section, paragraph, subdivision, clause, sentence or provision of this Ordinance shall be adjudged by any Court of competent jurisdiction to be invalid, such judgment shall not affect, impair, invalidate or nullify the remainder thereof, which remainder shall remain and continue in full force and effect.

SECTION 3: All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict.

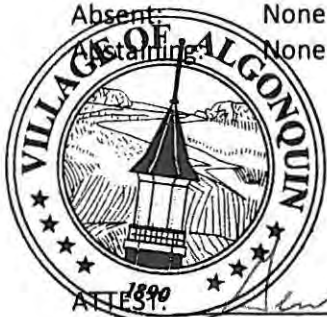
SECTION 4: This Ordinance shall be in full force and effect upon its passage, approval and publication in pamphlet form (which publication is hereby authorized) as provided by law.

Voting Aye: Steigert, Smith, Spella, Sosine, Dianis, Glogowski

Voting Nay: None

Absent: None

Abstaining: None



Gerald S. Kautz

Gerald S. Kautz, Village Clerk

Approved:

John C. Schmitt

John C. Schmitt, Village President

Passed: 04-03-2012
Approved: 04-03-2012
Published: 04-04-2012

Prepared By:
William J. Ganek, Budget Officer
Village of Algonquin
2200 Harnish Drive
Algonquin, Illinois 60102



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Village of Algonquin

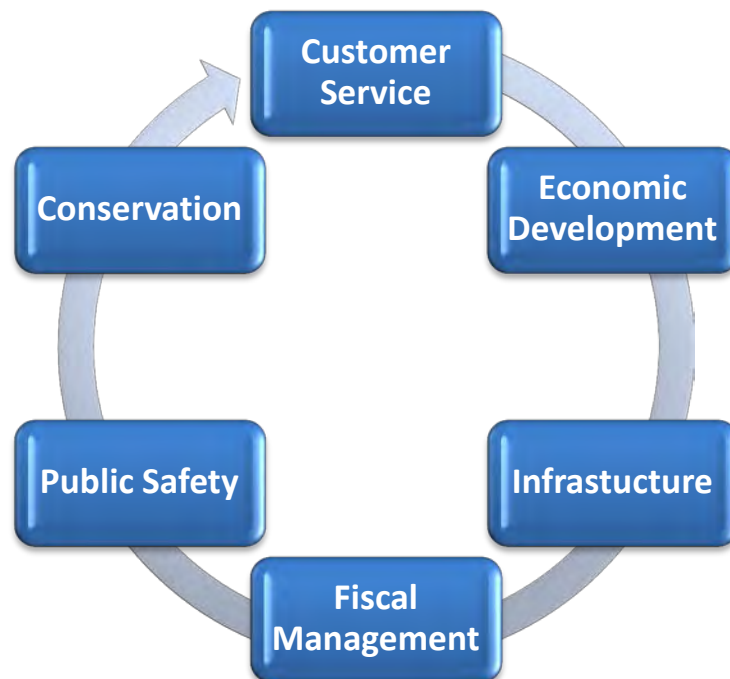
The Gem of the Fox River Valley

April 3, 2012

The Village of Algonquin Residents,
President and Board of Trustees

On behalf of Village staff, I am pleased to present the Village of Algonquin's Annual Budget for Fiscal Year 2012-2013. The annual budget represents the single most important policy adopted each year in any municipal organization. This is particularly true in a village such as Algonquin which offers a multitude of services and programs to its residents. The budget provides information that guides Village decision makers in making allocation choices based on anticipated revenue projections. The budget document is a planned program of expenditures based on the revenue projections that carry out the Village's scope of services and goals established by the President and Board of Trustees. This budget document is a tool used to assist Village officials in making sound and rational choices regarding the provision of services to the public.

To this end, six "Guiding Principles" have been established to guide the budget's development and to measure the success of the recommended implementation of the budget.



Customer Service

Maintain and/or Enhance Customer Service and Citizen Satisfaction

- In order to provide the most efficient and effective services to residents, staff should continually evaluate operations. Increase the consistent focus on customer service through efficiency studies, training of front-line staff, and evaluating roles and responsibilities.
- Employee satisfaction, growth, and development foster positive customer service. This is accomplished through many vehicles, including training and evaluating roles/responsibilities.
- Implement mechanisms for promoting effective internal and external communication.

Economic Development

Continue to Promote and Foster Economic Development

- Economic development is instrumental in offering residents a community in which they can live, work, and play; creating jobs and bringing visitors to our community; and providing revenue to fund needed capital projects and other operational programs.
- Allocate the necessary resources to the continued development of the Village's economy, focusing on the Algonquin Corporate Campus, downtown, the Route 62 east corridor, and the mining operations.

Infrastructure

Evaluate, Plan for, and Implement Important Capital Improvement Projects in Order to Maintain the Village's Infrastructure and Uphold a High Quality of Life for Residents

- Providing adequate infrastructure throughout the Village is pertinent in order to ensure safe roadways, functional water and sewer systems, and top-notch park facilities for residents, businesses, and visitors.
- Continue to develop and implement multi-year plans, including neighborhood capital improvements.
- Continue to develop and refine the Village's transportation network in order to provide accessibility and mobility via the Village's roadway and trail systems.

Fiscal Management

Assess All Viable Options to Increase/Maintain the Village's Revenue Base

- Explore grants, operational efficiencies, and additional economic development opportunities.
- Obtain additional dedicated revenue sources for funding capital projects.
- Evaluate projects and personnel functions to find opportunities for cost savings.

Public Safety

Continue to Allocate the Necessary Resources for the Maintenance of the Public's Health, Safety, and Welfare through a Well-Trained and Dedicated Staff

- Emphasize and focus on public safety, emergency planning, and homeland security as a priority in our daily operations.
- As the number of commercial establishments level off or are reduced in the Village, and the needs of the citizenry fluctuate, differing resources must be allocated to these important government functions.

Conservation

Continue to Promote and Develop Programs with a Conservation Focus

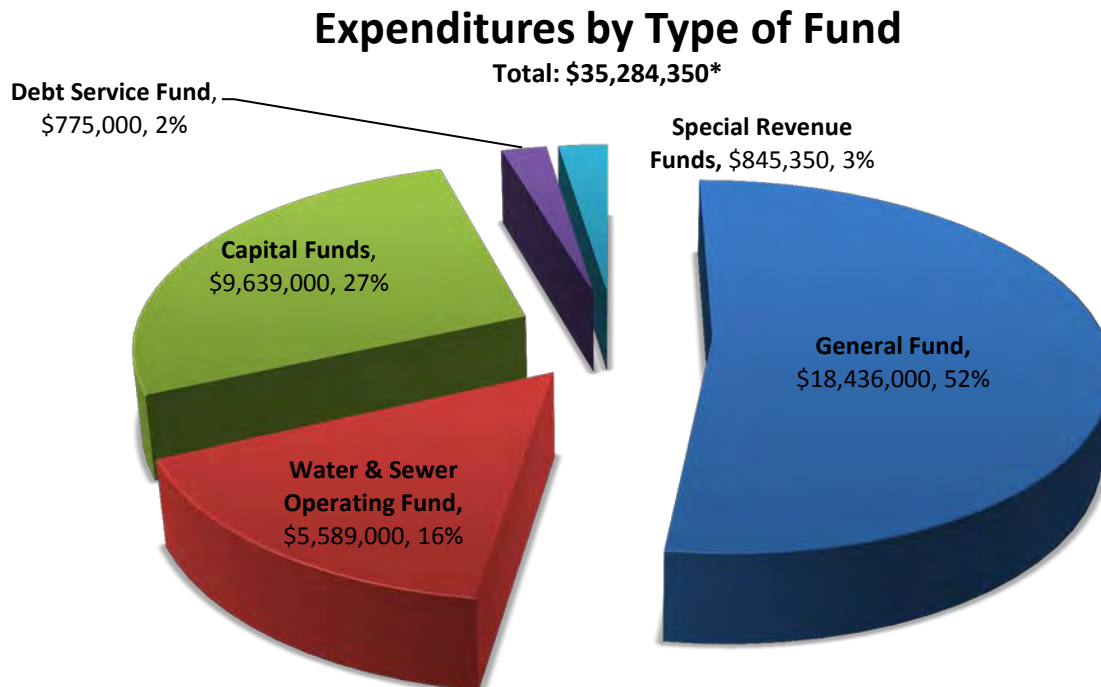
- Promoting and adhering to a conservation mindset and lifestyle have been priorities for the Village over the past several years. Conservation is imperative in order to protect and conserve natural resources such as groundwater, wetlands, and natural water bodies.
- Promote and enforce the Village's water conservation program, and continue to work with other governments and agencies to address issues of water quality and quantity on a regional basis.
- Continue to promote the Village's recycling program through educational materials and other programs.

Budget Overview

The Village of Algonquin is currently operating under the budget system as provided for by Illinois State Statutes. This process was adopted in lieu of passing an appropriation ordinance since, under the budget system; its adoption more truly reflects anticipated receipts and disbursements. Under State statutes, the annual budget must be adopted by the corporate authorities before the beginning of the fiscal year (May 1, 2012). The President and Board of Trustees of the Village of Algonquin adopted the annual budget for FY 12/13 on April 3, 2012.

The budget for the Village is comprised of several funds. The principal operating funds are the General Fund and the Water and Sewer Operating Fund. There are several other funds that can be classified as capital improvement project (CIP) funds, debt service funds, service funds, and special funds. Each fund has specific purposes, as defined throughout the budget document. **It is important to note that despite the conditions of the current economy, the Village is able to maintain current service levels with a BALANCED General Fund budget of \$18.4 million.** Additionally, the General Fund is on pace to maintain approximately a five-month cash reserve (42 percent of the General Fund) throughout FY 12/13.

The FY 12/13 budget of the Village of Algonquin for all funds totals over \$35 million of expenditures, including transfers. The Village establishes a budget for 14 separate funds. These funds can be further paired into five major funding groups as seen on the chart below.



* Service fund expenditures are incorporated into the operating budgets.

The FY 12/13 budget, as the previous eight budgets, utilized a “constraint budget process” to ensure that expenditures do not exceed the projected revenues for the operating budget. Other funds, such as capital or debt funds, have reserves established to offset any shortfalls of revenue for any particular

year when the expenses exceed the revenues in order to accomplish the purpose of those limited purpose funds. The overriding principle for the operation funds is to “live within our means.” This principle is followed closely with additional emphasis to enhance our cash reserves in excess of 33 percent (four months). Once this contingency was established in the base budget of the expenditure guidelines, the constraint budgeting process required each department to submit their individual budget maintaining the current level of service provided to our residents. This includes the maintenance of a competitive compensation and benefit package. Using this method of budgeting, the General Fund and Water and Sewer Operating Fund budgets support the largest assets of the Village - its employees. Despite the challenges related to the decline in the economy, as described in more detail later in this letter, the Village is able to maintain the high quality of life for residents.

General Fund

General Fund expenditures comprise the largest fund of the Village’s FY 12/13 budget with \$18,436,000 of expenditures. These funds go toward the majority of services provided to the community by various departments of the Village. General Fund revenues for FY 12/13 are up 2 percent from FY 11/12 to \$18,358,000. This is partially attributed to a rebound in sales tax receipts due to the strong retail composition of the Village’s economy. Certain restricted accounts will be utilized in FY 12/13 to offset certain expenditures. The FY 12/13 budget will draw \$48,000 to replace a Public Works truck from the Vehicle Replacement Fund, a fund which sets aside revenues for future large vehicle and equipment purchases. Additionally, \$30,000 was drawn from the restricted insurance account for FY 12/13 insurance expenses. This has allowed the Village to reduce its real estate tax levy for this budget. Overall, this equates to a total General Fund expenditure increase of 1 percent.

Water & Sewer Operating Fund

The Water and Sewer Operating Fund serves as an enterprise fund in which user fees are able to fund operating expenses through the Village’s water and sewer utility. The FY 12/13 Water and Sewer Operating Fund expenditures are budgeted at \$5,589,000, which represents a less than 1 percent increase from FY 11/12. Bond Series 2001A was retired in FY 11/12 which will allow working capital to be set aside for future system improvements.

Capital Funds

The Capital Funds include various expenditures to be allocated toward improvements of the Village’s street system, water and sewer system, and parks. Total expenditures in FY 12/13 are budgeted at \$9,749,000, which represents a 92 percent increase from FY 11/12. Capital expenditures are driven by multi-year capital improvement plans, which typically feature cyclical expenditure patterns to help finance large public improvements. Accordingly, FY 12/13 features several large capital projects as a designated “build” year. Revenues in FY 12/13 are budgeted at \$6,089,705 and an additional \$3,659,295 will be drawn from the capital fund balance.

Special Revenue Funds

Special Revenue Funds include a total of \$735,350 of expenditures in FY 12/13 and allocate dollars for pensions, school donations, cemetery, and other purposes. This represents a decrease of 4 percent from FY 11/12, most notably from a decrease in school impact fees due to lack of development.

Debt Service Fund

The final category is the Debt Service Fund, which allocates \$775,000 to retire debt previously established by the Village. Payments for Bond Series 2005B and 2010, which were used to finance the Public Works Facility, are the expenditures for this fund in FY 12/13, a 2 percent increase from FY 11/12.

Factors Contributing to Changes in the Budget

Many factors, including policy issues, legislative mandates, and economic conditions, have impacted this year's budget. Several of these factors are highlighted below and described in further detail throughout the budget document. The FY 12/13 budget was crafted using the following quote from an IBM Smarter Cities report:

"Getting government right – that is, making sure that it operates in a highly efficient and effective manner – has never been more important."

- IBM

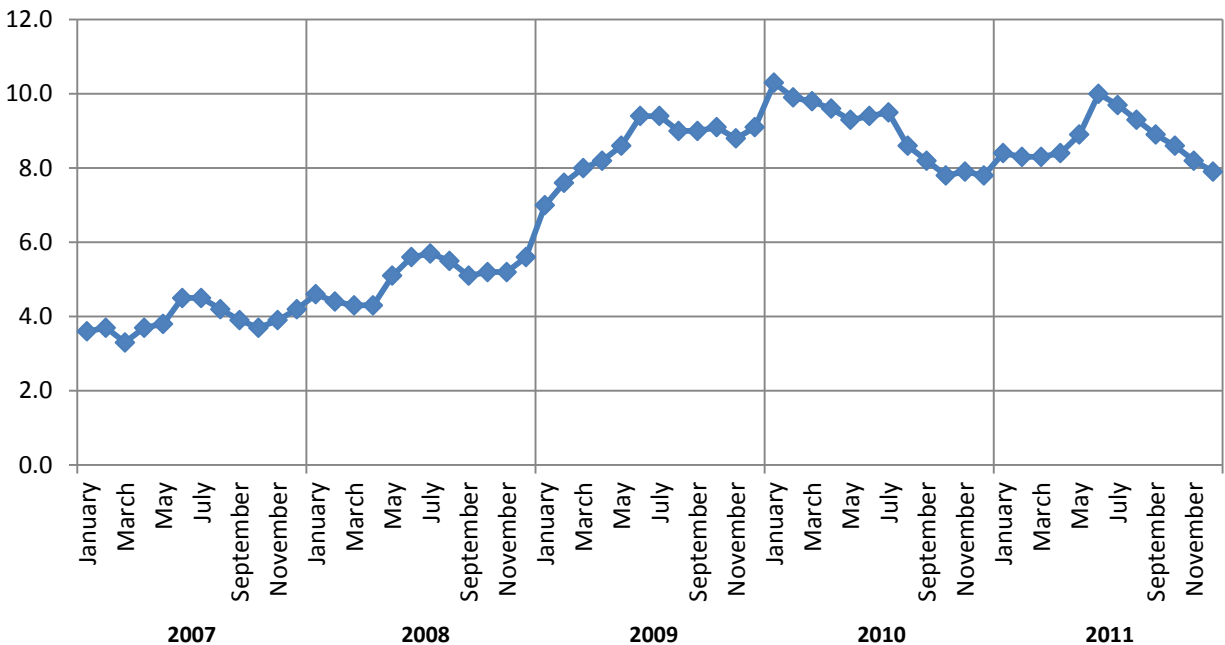
This quote reflects the Village's approach to adapt to the new normal that is the outcome of the economic recession. To successfully adapt, this budget not only introduces technology to enhance efficiency, but tasks the Village's departments to refine operations to fully realize the cost effectiveness and efficiency of the technology. Again, as mentioned in the FY 11/12 budget document, the Village will continue to maintain a performance-based organizational culture to maintain quality community services without increasing the tax burden on our residents.

Economic Factors Impacting the Budget

Several economists have stated that the current economic recession that started in December 2007 reached its low point in the summer of 2009 and that we are currently in economic recovery. The European debt crisis did adversely impact key economic indicators, including unemployment rates (shown below); however, favorable indicators in the second half of 2011 suggest economic recovery, albeit at a very slow pace.

Algonquin Unemployment Rate

(2007 - 2011) - Source: Illinois Department of Employment Security

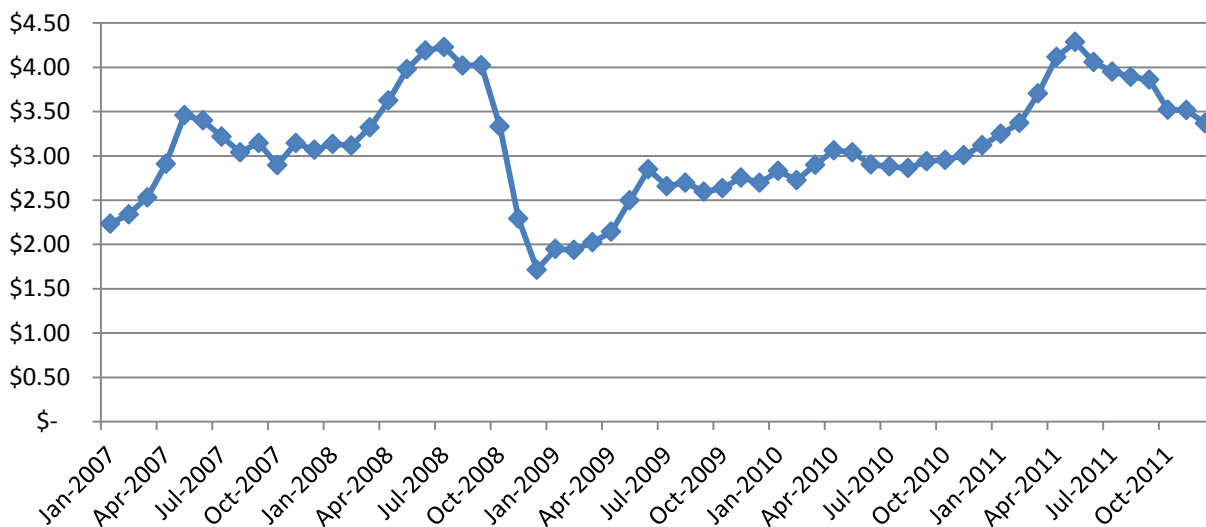


The Village approached the impact of the economy on the budget in a strategic and collaborative fashion. The following economic factors were significant in the development of the FY 12/13 budget:

- **Unemployment:** Unemployment, although improving, remains at a high level and is expected to have an adverse impact on revenues. Algonquin finished 2011 with an overall unemployment rate of 8.7 percent, which is lower than regional rates for Kane and McHenry Counties. Continued slow employment recovery is expected to limit revenue growth for income tax and other sources that are driven by personal disposal income.
- **Foreclosures:** Approximately 250 properties were foreclosed in Algonquin in 2011, which is down from 2010. Foreclosures adversely impact property values and income sources that are distributed on a per capita basis due to population loss. Although the foreclosure market is relatively active in Algonquin, its impact on Village revenues and services will remain present until the housing market is able to stabilize.
- **Equalized Assessed Value (EAV):** Due to limited development and higher volume of property assessment challenges, EAV is expected to continue to decrease during FY 12/13.
- **Interest Rates:** Dismal federal funds rates during the economic recession have minimized any rate of return on investments. In 2011, the market averaged between 4 and 19 basis points (1/100th of a percent). In FY 11/12, the Village Board amended the Village’s investment policy to allow for a wider range of investment options. Modest growth in investment income is expected in FY 12/13.
- **Health Insurance:** Health insurance costs for FY 12/13 are budgeted at a 4 percent increase for FY 12/13. This line item continues to see gradual growth as insurers adapt to new regulations.
- **Liability Insurance:** Significant natural disasters during the recent years including earthquakes, hurricanes, tornadoes, and flooding have increased the frequency and losses associated with property insurance claims. Subsequently, this has increased premiums across the market. Additionally, workers compensation costs continue to rise in the state. Combined, these equate to a 15 percent increase in the Village’s liability insurance premium in FY 12/13.
- **Fuel:** High crude oil prices will continue to be a strain on the Village’s operating budget and also challenge the recovery of the economy. Fuel costs are expected to increase in FY 12/13.

5-Year Retail Gasoline Prices

Chicago Market - Source: U.S. Energy Information Administration



The Village approached the impact of the economy on the budget in a strategic and collaborative fashion. The Village's strategies for coping with the economic downturn are as follows:

- Pursue Grants: Staff will continue to look for opportunities to supplement revenues with grants and opportunities through the State and federally funded programs.
- Evaluate Vacant Positions: No new full-time employees will be hired in this fiscal year. If a position opens, the Village will evaluate the need for that position and will either fill the position, eliminate the position, or delay the hiring process. Merit raises are budgeted at 2.0 percent. Union employees will receive salary increases pursuant to their respective collective bargaining agreements.
- Reduce Overtime: Departments have developed plans to minimize overtime costs while maintaining core community services.
- Cash Reserves: The FY 12/13 budget as presented maintains an approximate five-month cash reserve. Additionally, the Water and Sewer Operating fund maintains a four-month cash reserve (34 percent of the Water and Sewer Operating Fund) for its operations.
- Take-Home Vehicle Reduction: Continuing reductions from FY 11/12 due to improvements in technology and accessibility to the Village's network, one additional take-home vehicle will be transferred to the Village's motor pool.
- Intergovernmental Agreements: The Village has entered into several intergovernmental agreements with neighboring communities to provide services such as information technology, building inspection, plan review, and fleet maintenance. These agreements generate additional revenue for the Village while utilizing any excess capacity available from service areas that are driven by economic conditions.

Policy Issues Impacting the Budget

The Village Board established many directives that led the design of the budget, including:

- Illinois Route 31 Western Bypass: The construction of the Algonquin Western Bypass is a critical component to the regional transportation network. Site grading for this project is expected to begin in FY 12/13. Once the project is completed, a jurisdictional transfer of the existing Illinois Route 31 will take place, yielding Village control of Main Street. This will be a significant acquisition to fully implement the Village's Downtown Plan and enhance the viability of this area. Future maintenance and construction costs related to this roadway will be transferred to the Village.
- Swimming Pool: The Swimming Pool Fund will again be balanced for FY 12/13 with a transfer from the General Fund. The increasing age of the facility, coupled with expanded State and ADA regulations, requires increased maintenance expenditures to keep the facility safe and compliant. Continued operating deficits driven by the age of this facility severely challenge the swimming pool's ability to remain viable in the future. Policy discussions are recommended to determine a long-term solution for this facility.
- Forestry: The emerald ash borer caused the removal of over 1,100 Village-owned trees in 2011, with an additional 3,000 showing signs of failure. The FY 12/13 budget proposes \$80,000 in reforestation funding and a flatbed trailer to accommodate the installation of the new trees efficiently.
- Infrastructure Maintenance: Infrastructure needs in the Village are increasing due to the aging of streets and water and sewer lines. These factors are resulting in a growing gap between capital expenditures and revenues. The Village is proceeding with various capital projects in FY 12/13, including road resurfacing of Spring Creek Subdivision, road reconstruction of Indian

Grove Subdivision, and road reconstruction of Edgewood Drive. Infrastructure project spending in FY 12/13 exceeds \$9.7 million.

- Water Conservation: The Village continues to actively enforce its water conservation program which was developed in 2003. The program has been very successful in limiting water consumption to sustainable levels for the Village groundwater supply. Subsequently, water and sewer fees have remained flat as a result of lower consumption.
- Water and Sewer System Expansion: As a developing community, the Village is committed to maintaining and developing infrastructure to meet the ever growing needs of the community. Revenues are set aside each year for the future expansion of Water Treatment Plant #3 which will serve future developments on the west side of the Village.
- Water and Sewer Rates: In spring 2008, the Village Board passed an ordinance that adjusted water and sewer rates (which fund the Water and Sewer Operating Fund) and tap-on fees (which contribute to the Water and Sewer Improvement and Construction Fund). As always, it is the goal of the Village to provide high quality water and environmentally responsible wastewater conveyance and treatment to our residents and businesses at a reasonable cost. Accommodating a phased-in increase to our rates will allow us to continue to provide this service to our residents without incurring significant debt, and with the assurance that we can maintain the high standards that our residents have come to expect. The fifth and final increase as part of this program is slated for this fiscal year.

Legislative Issues Impacting the Budget

- Local Government Distributive Fund: As the State of Illinois continues to address its financial challenges, several members of the General Assembly have called on reducing or even eliminating the Local Government Distributive Fund (LGDF). It is important to note that **the State is currently four months behind on payments to the Village, which equals approximately \$896,000 in funding**. The FY 12/13 budget assumes a total of 12 payments will be made in the fiscal year.
- Federal Transportation Funding: Recent developments in drafting a new federal transportation bill will continue to be monitored. In March 2012, Congress passed an extension that runs through September 2012 to continue funding transportation projects. A permanent federal transportation program funding is imperative for Algonquin to help address regional transportation issues and congestion.
- Pension Reforms: Village staff will continue to monitor public safety pension legislation. Pension expenses are one of the fastest growing expenditures the Village has and undoubtedly will create future funding challenges for Algonquin. The Village is appropriately funding its pension obligations based on the outcomes of annual actuarial studies.

Conclusion

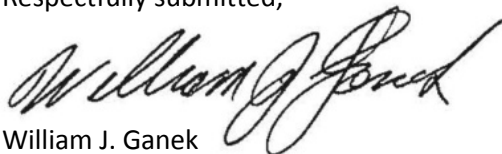
Overall, the Village is in sound financial condition. Due to adherence to the Village's Guiding Principles and use of constraint budgeting in previous years, the Village is in a stronger position than many other local communities dealing with the economic recession. We have a strong bond rating (AA+) and cash reserves, while maintaining low debt obligations. It is essential to carefully maintain the day-to-day operations but continue to pursue important capital improvement projects. In many cases, these capital improvement projects warrant significant attention in respect to their opportunity to yield future operational cost savings. These cost savings enhance the Village's ability to contend with the many

pressures upon local government presented by State and federal mandates, tax caps, declining revenue sources, escalating insurance costs, and other demands for new or improved services from our residents and businesses.

This budget takes another step in affording the Village of Algonquin the opportunity and capability to initiate the projects tied to growth management of the Village, while maintaining a sound financial base for the benefit of the residents of the community and the improvement of its infrastructure.

The combined leadership of the elected officials, support of the public, and experience and skills of professional Village staff will allow the Village of Algonquin to focus on the importance of delivering uninterrupted, high quality services to the public. With the support of the President and Board of Trustees, and the assistance of the Village staff, this budget can serve as a guide to maintaining efficient and effective municipal services and accomplishing the Village's financial objectives.

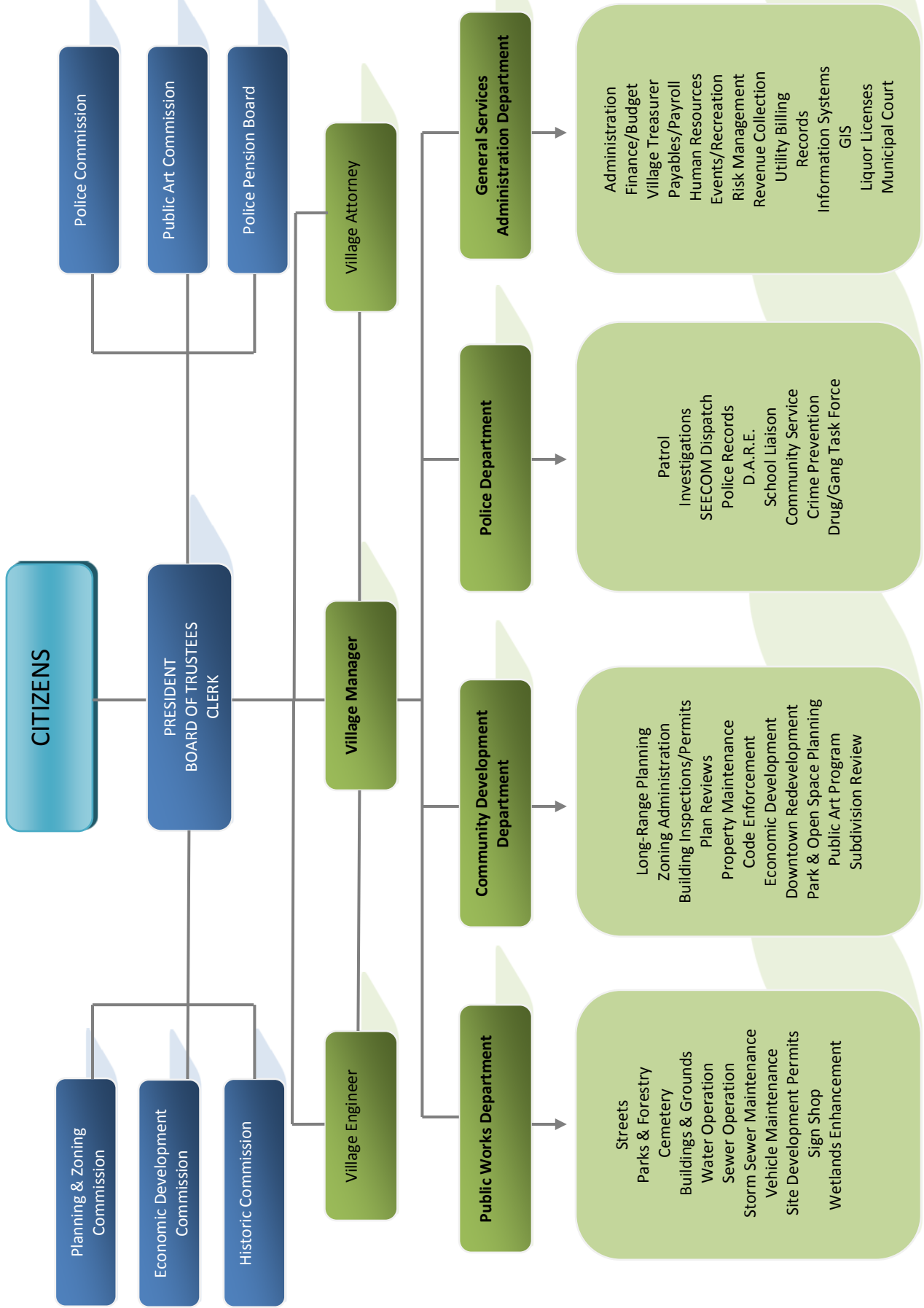
Respectfully submitted,

A handwritten signature in black ink, appearing to read "William J. Ganek". The signature is fluid and cursive, with the first name "William" being the most prominent.

William J. Ganek
Village Manager/Budget Officer

WJG:mjk

Village of Algonquin 2012 – 2013 Organizational Chart



Guiding Principles

The principles listed below are, for the most part, timeless, and will be part of the fabric of the Village's direction for the coming years, if not forever. However, the means in which we meet or work towards these principles may change from year to year. This document intends to not only describe the guiding principles, but also to highlight some of the major programs and other purchases that have been included in this year's budget in order to support the guiding principles. Many programs and services can fit into more than one category; we have placed the programs in the category where they fit best.

The Guiding Principles were originally established as part of the FY 05/06 budget process, as defined in the Budget Message (see the Budget Message for additional description of each guiding principle). The Village aims to focus its time and resources in accomplishing the following objectives:

Customer Service

- *Maintain and/or Enhance Customer Service and Citizen Satisfaction*
- Implement fiber optic network and Ethernet services between Village Hall and Public Works Facility.
- Develop and distribute 2013 Calendar and Annual Report to all Village residents.
- Enhance functionality of existing social media platforms.
- Increase utilization and integration of MUNIS enterprise financial system.
- Continue to provide prompt service on building inspections, permit applications, plan reviews, and property maintenance concerns.
- Continue to manage and provide guidance to all operating divisions of the Public Works Department to ensure citizen satisfaction.
- Continue to key in on core services and make those better while holding the line on budgets.
- Continue to collect information and infrastructure for GIS.
- Continue to foster communication via digital media, *Algonquin Citizen* articles and work notifications.
- Continue to train, provide expectations for, and develop positive, knowledgeable customer service representatives.
- Offer theme nights once per month.
- Offer daily contests for swimmers.
- Consistently obtain customer evaluations of swim lesson programs and obtain a 4.0 or better.
- Develop a weekly cleaning schedule of facility for staff.
- Maintain training of C.F.A software e- service request system.
- Keep vehicle replacement guidelines current.
- Perform economic impact of current fleets within departments.

Economic Development

- *Continue to Promote and Foster Economic Development*
- Coordinate efforts with Illinois Department of Transportation (IDOT) to continue construction on the Algonquin Western Bypass (Illinois Route 31).
- Hold inaugural Run for Recreation race in May.
- Hold Summer Concert Series at Riverfront Park from June to August.
- Complete Downtown Economic Study and Land Use Assessment.
- Create marketing materials and strategies for East Algonquin Road and downtown.
- Complete Algonquin Corporate Campus strategic marketing plan.
- Effectively promote pool rental opportunities to schools, athletic groups, and businesses.
- Complete analysis of fee structures for rentals, pool passes, swim lessons, etc.

Infrastructure

- *Evaluate, Plan for, and Implement Important Capital Improvement Projects in order to maintain the Village's infrastructure and uphold a high quality of life for residents*
- Continue to work with Kane County for the construction of the Longmeadow Parkway corridor.
- Continue dialogue with McHenry County regarding the Randall Road Improvements Study.
- Assist in completion of the Sanitary Basin Studies and Water Supply Planning Studies.
- Assist in continuing study of the Western Bypass and Randall/Algonquin intersection.
- Continue evaluating opportunities to leverage developer-provided infrastructure improvements.
- In house paving of Victoria Court, Amberwood Court, Saddlebrook Court, Cherrywood Court, Fairmont Court and Somerset Court with the possibility of Holly Lane and Country Lane depending on finances, weather and time.
- To finish concrete work in High Hill Subdivision and work on new trip hazard list provided by GIS staff.
- Continue to assemble the park system five-year plan, and recommend park system repairs, replacements, and improvements.
- Continue ongoing maintenance and seasonal cleanups.
- Continue to tend and manicure the grounds.
- Continue to make any necessary repairs to roads and infrastructure to keep a safe and presentable environment.
- In-house paving of Amberwood Court, Cherrywood Court, Fairmont Court, Saddlebrook Court, Somerset Court, and Victoria Court.
- Continue to provide maintenance to streets through curb and sidewalk repair as well as pavement patching.
- Completion of the Spring Creek Section 2 resurfacing project.
- Phase 1 engineering services for Cumberland Parkway/Copper Oaks road resurfacing.
- Complete Edgewood Road reconstruction project.
- Complete Indian Shores road reconstruction project.
- Complete Lake Braewood drainage study.
- Complete Algonquin Lakes storm sewer project.

- Complete Phase 2 engineering for the Highlands.
- Complete Phase 1&2 engineering for Fieldcrest Farms street improvements.
- Complete Phase 1 engineering for Copper Oaks Section 1.
- Research costs and develop a plan to repaint locker rooms.
- Research costs and replace locker room mats.
- Target of 153 trees to be added to Village's tree infrastructure through our reforestation fund.
- **Miles of sanitary sewer televised annually.** Target: 5-year televising cycle, or approximately 150,000 linear feet of sewer, to be televised to evaluate infrastructure condition, determine necessary repairs, locate illegal connection points, and provide for long-range planning.
- **Miles of sanitary sewers flushed annually.** Target: 5-year flushing cycle, or approximately 150,000 linear feet of sewer, to be cleaned to increase pipe capacity and reduce risk of backup.
- **Replacement of Sewer Camera.** Purchase of a replacement sewer camera and associated software to accomplish the goal of sanitary sewer televised annually.
- Northern Basin Study Amendment.
- Ocoola Drive Watermain Replacement Construction.
- Emergency Water System Interconnect.
- SCADA System Upgrades – Year 1.
- Process for five-year plan and attributed costs are nearing completion.

Fiscal Management

- *Assess all viable options to increase/maintain the Village's revenue base*
- Maintain or increase Village's Standard and Poor's bond rating of AA+.
- Obtain Government Finance Officers Association (GFOA) awards for annual budget and comprehensive annual financial report.
- Develop and maintain intergovernmental agreements with neighboring special districts and municipalities to help reduce operating costs for both parties.
- Increase Recreation sponsorship and advertising opportunities for local businesses.
- To identify and apply for various grants that will enhance our operations and services to the community.
- Continue filling key vacant storefronts and buildings.
- Consider further expanding subcontract services to nearby communities.
- Continue programs which allow material exchange of wood waste material.
- Continue relationships that foster tree donations to the community from outside organizations, individuals, and nurseries.
- Implement and market the Tree of Honor Program.
- **Water & Sewer Rate Study.** Target: Undertake a new rate study to evaluate economic climate, costing centers, water demands, and long-range expenditures. Determine applicability of varied rate structure approach.
- **Internal Evaluation.** Target: Undertake an internal evaluation of the Utilities Division to determine the most effective, streamlined operation. Evaluation could include reassignment of critical services and staff.
- Explore options for asset resale options to reduce cost of ownership for fleet and facilities.

Public Safety

- *Continue to allocate the necessary resources for the maintenance of the Public's Health, Safety, and Welfare through a well-trained and dedicated staff*
- GIS Coordinator to receive Geographic Information Systems Professional (GISP) certification.
- Conduct specialized patrols to enhance traffic safety and response to citizens' concerns.
- Complete final phase of radio frequency narrow-banding project to enhance communications network.
- Obtain state-mandated Lead Homicide Investigator status for all personnel assigned to Investigations.
- Implement the personal radiation detector program.
- Develop a process of utilizing systems to disseminate important public safety information to the public.
- Continue webinars and exploring other non-travel or low cost training opportunities.
- Maintain existing staff certifications and enhance with certifications that may add revenue opportunities through fee for service applications (e.g. backflow inspections).
- Mandatory OSHA and safety training will continue to be provided.
- Project Manager will attend specific training.
- Continue to send staff to any trade shows, seminars or in-house training which will augment their knowledge or proliferate their productivity and efficiency.
- Certify/recertify staff in all lifeguarding skills.
- Certify/recertify all staff in CPR/AED/first aid.
- Certify/recertify staff in water safety instruction.
- Work with other departments to provide training to all pool staff in working with chemicals and proper cleaning techniques.
- **Staff Training.** Target: 48 hours per person annually. Increase focus on staff certification, customer service, emergency preparedness, and tabletop training exercises.
- **Illinois Public Service Institute.** Chief Water Operator's second year of a three-year management program learning from industry leaders geared specifically for Public Works people.
- Continued pursuit of educational opportunities for all levels of staff members.
- Maintain certifications and affiliations with professional organizations.

Conservation

- *Continue to promote and develop programs with a Conservation Focus*
- Complete at least two Village facility energy audits with the Smart Energy Design Assistance Center (SEDAC).
- Implement tablet PC technology to administer meeting packets to Village Board members.
- Hold two e-waste recycling events (fall and spring).
- Host holiday light recycling at Village Hall between November and January.
- Participate in the "DEA Prescription Drug Take-Back" program when it is offered again.
- Continue evaluating opportunities to implement sustainability into development projects.

- Continue participation in ECO Committee to enhance conservation in daily Village operations.
- Continue stormwater public education and provide yearly reports to the IEPA on our NPDES Phase 2 permit.
- Assistant Public Works Director will continue to serve on the technical committee for the Jelkes Creek Watershed Study and will function as coordinator for the Woods Creek Watershed Study.
- While assisting PW Admin in the clearing and burning of open spaces, prairies and woodlands, the street staff involved, do to on-site training, are learning the importance of maintaining and restoring the areas which are imperative to the health and welfare of the environment and waters within the Village of Algonquin. This learning process has become invaluable and will be handed down from employee to employee.
- Our mission is to preserve, protect and develop our urban forest and native spaces. This work will continue with passion.
- Complete Lawndale Park Creek restoration.
- Complete Phase 1&2 engineering for Souwanas Creek restoration.
- Utilize feedback from the energy audit to develop energy efficient practices of the concession area and bath house.
- Construct Blue Ridge Detention Naturalization.
- Enhancements and restoration in the Falcon Ridge Nature Preserve.
- Complete the final year of maintenance for Gaslight Park.
- **Water Leak Survey.** Target: Continue to participate in an annual leak survey to identify water losses due to water leaks and improve accountability.
- Explore environmental impact of all aspects of current programs and strategies for both fleets and facilities operation.
- Possible L.E.D. for lighting.
- Light dimmer programs and implementation of additional timers.
- Analyze vehicle utilization.

Personnel Summary

Please note that all budgeted positions are shown. Some positions may not have been filled during all or a portion of the fiscal year listed. More detailed summaries can be found in the program description for each division/department.

| Department/Division | FY 08/09 | FY 09/10 | FY 10/11 | FY 11/12 | FY 12/13 | Change |
|---|---------------|---------------|---------------|---------------|---------------|--------------------------|
| General Services Administration | | | | | | |
| Full-Time Equivalent Positions | 21.00 | 21.25 | 18.75 | 18.50 | 19.00 | ▲0.50 ¹ |
| <i>Full-Time Employees</i> | 19 | 19 | 18 | 18 | 18 | - |
| <i>Part-Time Employees</i> | 5 | 6 | 2 | 1 | 2 | ▲1 |
| Police | | | | | | |
| Full-Time Equivalent Positions | 61.00 | 61.00 | 60.00 | 60.00 | 60.00 | - |
| <i>Full-Time Employees</i> | 60 | 60 | 59 | 59 | 59 | - |
| <i>Part-Time Employees</i> | 4 | 4 | 4 | 4 | 4 | - |
| Community Development | | | | | | |
| Full-Time Equivalent Positions | 12.25 | 12.25 | 12.00 | 12.00 | 11.50 | ▼0.50 ² |
| <i>Full-Time Employees</i> | 12 | 12 | 12 | 12 | 12 | - |
| <i>Part-Time Employees</i> | 1 | 1 | 0 | 0 | 0 | - |
| Public Works Administration | | | | | | |
| Full-Time Equivalent Positions | 7.50 | 7.50 | 7.00 | 6.00 | 6.00 | - |
| <i>Full-Time Employees</i> | 7 | 7 | 7 | 6 | 6 | - |
| <i>Part-Time Employees</i> | 2 | 2 | 0 | 0 | 0 | - |
| Public Works Streets | | | | | | |
| Full-Time Equivalent Positions | 16.00 | 16.00 | 15.00 | 14.00 | 14.00 | - |
| <i>Full-Time Employees</i> | 15 | 15 | 15 | 14 | 14 | - |
| <i>Part-Time Employees</i> | 4 | 4 | 0 | 0 | 0 | - |
| Public Works Parks and Forestry | | | | | | |
| Full-Time Equivalent Positions | 17.00 | 17.00 | 16.00 | 16.00 | 15.50 | ▼0.50 ³ |
| <i>Full-Time Employees</i> | 15 | 15 | 15 | 15 | 14 | ▼1 |
| <i>Part-Time Employees</i> | 8 | 8 | 4 | 4 | 6 | ▲2 |
| Public Works Water and Sewer Utilities | | | | | | |
| Full-Time Equivalent Positions | 23.25 | 23.25 | 22.00 | 20.75 | 20.75 | - |
| <i>Full-Time Employees</i> | 22 | 22 | 22 | 20 | 20 | - |
| <i>Part-Time Employees</i> | 5 | 5 | 0 | 3 | 3 | - |
| Public Works Building Services | | | | | | |
| Full-Time Equivalent Positions | 4.25 | 4.00 | 4.00 | 4.00 | 4.00 | - |
| <i>Full-Time Employees</i> | 4 | 4 | 4 | 4 | 4 | - |
| <i>Part-Time Employees</i> | 1 | 0 | 0 | 0 | 0 | - |
| Public Works Vehicle Maintenance | | | | | | |
| Full-Time Equivalent Positions | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | - |
| <i>Full-Time Employees</i> | 5 | 5 | 5 | 5 | 5 | - |
| <i>Part-Time Employees</i> | 0 | 0 | 0 | 0 | 0 | - |
| Swimming Pool | | | | | | |
| Full-Time Equivalent Positions ⁵ | 4.75 | 4.75 | 4.75 | 4.75 | 4.50 | ▼0.25 ⁴ |
| <i>Part-Time Employees</i> | 42 | 42 | 51 | 50 | 38 | ▼12 |
| <i>Full-Time Employee Subtotal</i> | 159 | 159 | 157 | 153 | 152 | ▼1 |
| <i>Part-Time Employee Subtotal</i> | 72 | 72 | 61 | 62 | 53 | ▼9 |
| TOTAL EMPLOYEE HEADCOUNT | 231 | 231 | 218 | 215 | 205 | ▼10⁶ |
| TOTAL FTEs | 172.00 | 172.00 | 164.50 | 161.00 | 160.25 | ▼0.75⁶ |

¹ – A vacant Intern position will be filled this fiscal year.

² – A Secretary II position will be split 50/50 with General Services Administration.

³ – A vacant Maintenance Worker I position will not be filled this fiscal year. Two (2) additional seasonal workers will be hired this fiscal year.

⁴ – Overall headcount for Swimming Pool staff has decreased as existing staff will work additional hours in fiscal year.

⁵ – Historic values for the Swimming Pool were tracked as an overall headcount instead of FTEs. Therefore, prior to FY 11/12, these values are estimates.

⁶ – Total does not include Temporary Recreation Instructors, which will work a negligible amount of hours during the fiscal year.

Fund Balance Projections

| | <u>* Projected Fund Balance at 05/01/12</u> | <u>FY 2013 Revenues</u> | <u>FY 2013 Expenditures</u> | <u>Projected Fund Balance at 04/30/13</u> |
|---------------------------------------|---|-----------------------------|---------------------------------|---|
| General Fund | 11,987,865 | 18,358,000 | 18,436,000 | 11,909,865 |
| Cemetery Fund | 266,544 | 37,050 | 36,250 | 267,344 |
| Motor Fuel Fund | 1,982,874 | 748,500 | 2,061,500 | 669,874 |
| Street Improvement Fund | 4,086,190 | 3,385,000 | 5,593,000 | 1,878,190 |
| Swimming Pool Fund | 1,037 | 213,000 | 213,000 | 1,037 |
| Park Fund | (20,191) | 9,000 | 176,500 | (187,691) |
| W & S Operating Fund | 64,870,268 | 5,589,000 | 5,589,000 | 64,870,268 |
| W & S Improvement & Construction Fund | 6,565,583 | 1,947,000 | 1,808,000 | 6,704,583 |
| Village Construction Fund | 130,507 | 205 | 110,000 | 20,712 |
| Special Revenue Fund | 1,421,928 | 145,700 | 143,000 | 1,424,628 |
| Building Services Fund | - | 747,600 | 747,600 | - |
| Vehicle Maint. Service Fund | 88,164 | 1,345,400 | 1,345,400 | 88,164 |
| Police Pension Fund | 14,196,853 | 2,048,000 | 343,100 | 15,901,753 |
| Debt Service Fund | 4,342,803 | 780,000 | 775,000 | 4,347,803 |
| TOTALS | 109,920,425 | 35,353,455 | 37,377,350 | 107,896,530 |

*Projected Fund Balance at 05/01/13 is estimated actual

2011-2013 Summary of Estimated Financial Sources and Use

(For Budgetary Purposes Only)

| | General Fund | | Special Revenue Funds | |
|--|----------------------|----------------------|-----------------------|---------------------|
| | 2011 Actual | * 2012 Budgeted | 2011 Actual | * 2012 Budgeted |
| Financial Sources: | | | | |
| Property Tax | \$ 5,960,733 | \$ 5,951,000 | \$ - | \$ - |
| Sales Tax | 6,577,998 | 6,500,000 | - | - |
| Other Taxes | 3,444,729 | 3,494,050 | 3,974,359 | 3,823,850 |
| Licenses and Permits | 358,788 | 398,000 | - | - |
| Intergovernmental, Grants, Contributions | 287,492 | 110,000 | 47,558 | 108,000 |
| Charges for Services & Uses | 169,229 | 322,350 | 132,090 | 144,500 |
| Fines, Fees and Forfeitures | 907,896 | 1,095,100 | - | - |
| Interest | 45,889 | 32,500 | 24,078 | 35,755 |
| Miscellaneous | 25,049 | 11,000 | 33,515 | 37,000 |
| Total Estimated Financial Sources | \$ 17,777,803 | \$ 17,914,000 | \$ 4,211,600 | \$ 4,149,105 |
| Financial Sources | | | | |
| General Government | \$ 3,669,881 | \$ 3,308,100 | \$ 439,164 | \$ 370,100 |
| Public Safety | 7,980,376 | 8,558,200 | - | - |
| Public Works | 574,441 | 608,200 | - | - |
| Streets Department | 2,116,542 | 2,228,200 | 1,818,220 | 1,521,500 |
| Culture and Recreation | 1,457,959 | 1,621,505 | 97,182 | 230,500 |
| Debt Service | - | - | - | - |
| Water & Sewer | - | - | - | - |
| Miscellaneous | - | 756,635 | - | - |
| Capital Outlay | 36,377 | 307,865 | 1,475,678 | 1,150,000 |
| Total Budget: | \$ 15,835,576 | \$ 17,388,705 | \$ 3,830,244 | \$ 3,272,100 |
| Excess of revenues or (expenditures) | 1,942,227 | 525,295 | 381,356 | 877,005 |
| Transfers In/Out | (724,050) | (781,295) | 52,398 | 26,495 |
| Other Financing Sources | - | - | - | - |
| Capital Contributions | - | - | - | - |
| Net Increase (Decrease) in Fund Balance | 1,218,177 | (256,000) | 433,754 | 903,500 |
| Fund Balance - May 1 | 9,482,920 | 10,701,097 | 5,523,656 | 5,957,410 |
| Fund Balance - April 30 | \$ 10,701,097 | \$ 10,445,097 | \$ 5,957,410 | \$ 6,860,910 |

* The Fund Balance was determined by using budgeted figures for 2012 and 2013

2011-2013 Summary of Estimated Financial Sources and Uses

(For Budgetary Purposes Only)

| | Water & Sewer Funds | | * 2013 | | Non Major Funds | | * 2013 | |
|--|---------------------|--------------------|--------------------|--------------------|-----------------|--------------------|--------------------|--------------------|
| | 2011 Actual | * 2012 Budgeted | * 2013 Budgeted | * 2013 Budgeted | 2011 Actual | * 2012 Budgeted | * 2013 Budgeted | * 2013 Budgeted |
| Financial Sources: | | | | | | | | |
| Property Tax | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sales Tax | 2,140,901 | 2,167,000 | 1,825,000 | | - | - | - | - |
| Other Taxes | - | - | - | - | - | - | - | - |
| Licenses and Permits | - | - | - | - | - | - | - | - |
| Intergovernmental, Grants, Contributions | 54,112 | 25,000 | 25,000 | 25,000 | 1,327,875 | 1,341,000 | 1,413,000 | |
| Charges for Services & Uses | 5,238,874 | 5,512,300 | 5,533,500 | 5,533,500 | 1,732,069 | 1,884,980 | 2,093,000 | |
| Fines, Fees and Forfeitures | 79,985 | 85,500 | 89,500 | 89,500 | - | - | - | |
| Interest | 30,000 | 22,300 | 33,000 | 33,000 | 313,130 | 125,305 | 10,205 | |
| Miscellaneous | 131,806 | 7,500 | 30,000 | 30,000 | 857,881 | 579,000 | 635,000 | |
| Total Estimated | | | | | | | | |
| Financial Sources | \$ 7,675,678 | \$ 7,819,600 | \$ 7,536,000 | | \$ 4,230,955 | \$ 3,930,285 | \$ 4,151,205 | |

| | | | | | | | | |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|------|
| Expenditures: | | | | | | | | |
| General Government | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Public Safety | - | - | - | - | 293,620 | 343,000 | 343,100 | |
| Public Works | - | - | - | - | 1,732,316 | 1,852,480 | 2,093,000 | |
| Streets Department | - | - | - | - | - | - | - | |
| Culture and Recreation | - | - | - | - | - | - | - | |
| Debt Service | 379,258 | 1,219,300 | 859,700 | 859,700 | 726,508 | 760,000 | 775,000 | |
| Water & Sewer | 8,189,734 | 5,255,600 | 5,678,300 | 5,678,300 | - | - | - | |
| Miscellaneous | 9,478 | - | - | - | - | - | - | |
| Capital Outlay | - | 1,235,000 | 859,000 | 859,000 | - | 32,500 | 110,000 | |
| Total Budget: | \$ 8,578,470 | \$ 7,709,900 | \$ 7,397,000 | \$ 7,397,000 | \$ 2,752,444 | \$ 2,987,980 | \$ 3,321,100 | |
| Excess of revenues or (expenditures) | (902,792) | 109,700 | 139,000 | 139,000 | 1,478,511 | 942,305 | 830,105 | |
| Transfers In/Out | - | - | - | - | 671,652 | 754,800 | 770,000 | |
| Financing Sources | - | - | - | - | 10,847 | - | - | |
| Capital Contributions | - | - | - | - | - | - | - | |
| Net Increase (Decrease) in Fund Balance | (902,792) | 109,700 | 139,000 | 139,000 | 2,161,010 | 1,697,105 | 1,600,105 | |
| Fund Balance - May 1 | \$ 69,831,193 | \$ 68,928,401 | \$ 69,038,101 | \$ 69,038,101 | \$ 14,565,456 | \$ 16,726,466 | \$ 18,423,571 | |
| Fund Balance - April 30 | \$ 68,928,401 | \$ 69,038,101 | \$ 69,177,101 | \$ 69,177,101 | \$ 16,726,466 | \$ 18,423,571 | \$ 20,023,676 | |

* The Fund Balance was determined by using budgeted figures for 2012 and 2013

2011-2013 Summary of Estimated Financial Sources and Uses

(For Budgetary Purposes Only)

| | Total All Funds | | |
|--|-----------------------|-----------------------|-----------------------|
| | 2011 Actual | * 2012 Budgeted | * 2013 Budgeted |
| Financial Sources: | | | |
| Property Tax | \$ 5,960,733 | \$ 5,951,000 | \$ 5,945,000 |
| Sales Tax | 8,718,899 | 8,667,000 | 8,975,000 |
| Other Taxes | 7,419,088 | 7,317,900 | 7,686,000 |
| Licenses and Permits | 358,788 | 398,000 | 324,775 |
| Intergovernmental, Grants, Contributions | 1,717,037 | 1,584,000 | 1,669,800 |
| Charges for Services & Uses | 7,272,262 | 7,864,130 | 8,086,550 |
| Fines, Fees and Forfeitures | 987,881 | 1,180,600 | 919,800 |
| Interest | 413,097 | 215,860 | 155,460 |
| Miscellaneous | 1,048,251 | 634,500 | 709,600 |
| Total Estimated Financial Sources | \$ 33,896,036 | \$ 33,812,990 | \$ 34,471,985 |
| Expenditures: | | | |
| General Government | \$ 4,109,045 | \$ 3,678,200 | \$ 3,659,350 |
| Public Safety | 8,273,996 | 8,901,200 | 9,067,700 |
| Public Works | 2,306,757 | 2,460,680 | 2,710,600 |
| Streets Department | 3,934,762 | 3,749,700 | 5,197,300 |
| Culture and Recreation | 1,555,141 | 1,852,005 | 1,856,330 |
| Debt Service | 1,105,766 | 1,979,300 | 1,634,700 |
| Water & Sewer | 8,189,734 | 5,255,600 | 5,678,300 |
| Miscellaneous | 9,478 | 756,635 | 857,500 |
| Capital Outlay | 1,512,055 | 2,725,365 | 5,834,100 |
| Total Budget: | \$ 30,996,734 | \$ 31,358,685 | \$ 36,495,880 |
| Excess of revenues or (expenditures) | 2,899,302 | 2,454,305 | (2,023,895) |
| Transfers In/Out | - | - | - |
| Financing Sources | 10,847 | - | - |
| Capital Contributions | - | - | - |
| Net Increase (Decrease) in Fund Balance | 2,899,302 | 2,454,305 | (2,023,895) |
| Fund Balance - May 1 | \$ 99,403,225 | \$ 102,313,374 | \$ 104,767,679 |
| Fund Balance - April 30 | \$ 102,302,527 | \$ 104,767,679 | \$ 102,743,784 |

* The Fund Balance was determined by using budgeted figures for 2012 and 2013

Executive Summary

The annual budget is a financial statement of the goals and objectives for the Village during the fiscal year. These goals and objectives have been assessed and reconfirmed over the past year regarding the delivery of basic Village services. The following table shows projected revenues, expenditures, and the net surplus/(deficit) by fund for the FY 12/13 budget:

| Fund | Budget Summary | | |
|--|-------------------|-------------------|--------------------------|
| | Revenues | Expenditures | Surplus/(Deficit) |
| GENERAL | | | |
| General | 18,358,000 | 18,436,000 | (78,000) ¹ |
| Subtotal: | 18,358,000 | 18,436,000 | (78,000) |
| CAPITAL PROJECTS | | | |
| Motor Fuel Tax (MFT) | 748,500 | 2,061,500 | (1,313,000) ² |
| Park | 9,000 | 176,500 | (167,500) ² |
| Street Improvement | 3,385,000 | 5,593,000 | (2,208,000) ² |
| Water & Sewer Improvement & Construction | 1,947,000 | 1,808,000 | 139,000 |
| Village Construction | 205 | 110,000 | (109,795) ² |
| Subtotal: | 6,089,705 | 9,749,000 | (3,659,295) |
| ENTERPRISE | | | |
| Water & Sewer Operating | 5,589,000 | 5,589,000 | - |
| Subtotal: | 5,589,000 | 5,589,000 | - |
| SPECIAL REVENUE | | | |
| Cemetery | 37,050 | 36,250 | 800 |
| Swimming Pool | 213,000 | 213,000 | - |
| Special Revenue | 145,700 | 143,000 | 2,700 |
| Subtotal: | 395,750 | 392,250 | 3,500 |
| DEBT | | | |
| Debt Service | 780,000 | 775,000 | 5,000 |
| Subtotal: | 780,000 | 775,000 | 5,000 |
| INTERNAL SERVICE | | | |
| Vehicle Maintenance | 1,345,400 | 1,345,400 | - |
| Building Services | 747,600 | 747,600 | - |
| Subtotal: | 2,093,000 | 2,093,000 | - |
| PENSION TRUST | | | |
| Police Pension | 2,048,000 | 343,100 | 1,704,900 |
| Subtotal: | 2,048,000 | 343,100 | 1,704,900 |
| TOTAL ALL FUNDS: | 35,353,455 | 37,377,350 | (2,023,895) |

Notes:

- 1 – General Fund insurance and vehicle purchases are being partially funded from restricted fund balances.
- 2 – Various capital fund projects are being partially funded from restricted fund balance.

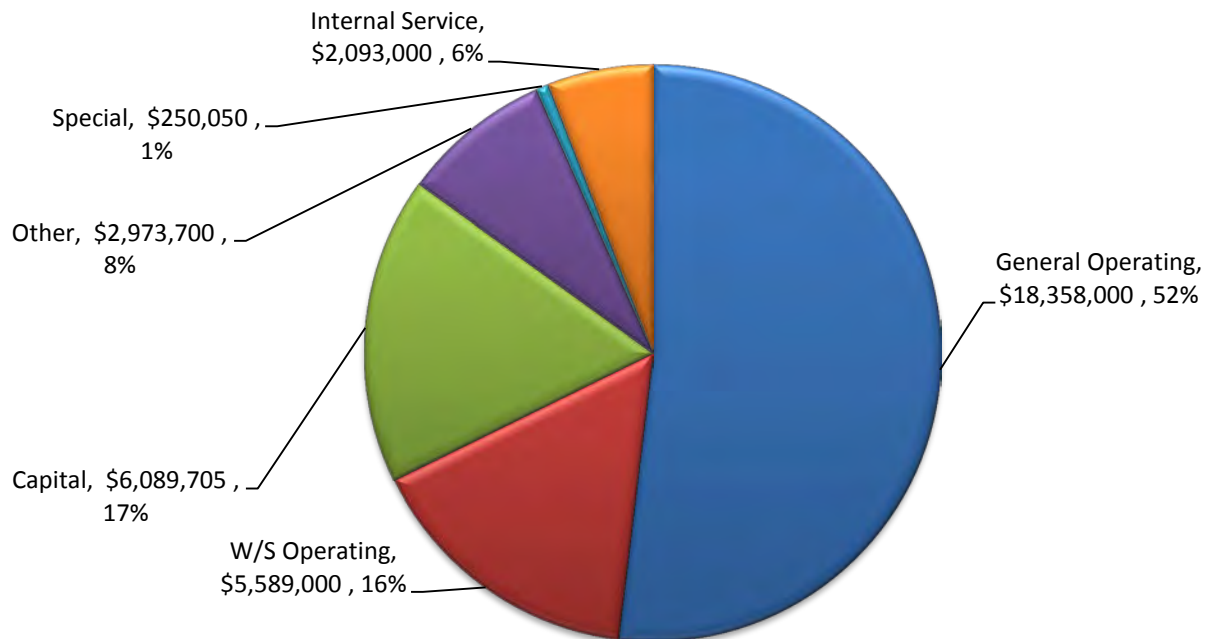
Revenue Summary

The budget is prepared on a fund account basis. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities and outcomes. The following table presents actual fund revenues for FY 09/10 and FY 10/11, budgeted revenues for FY 11/12, and budgeted revenues for FY 12/13:

Total Revenues By Fund

| | FY 09/10 Actual | FY 10/11 Budget | FY 11/12 Budget | FY 12/13 Budget |
|-------------------------------|----------------------|----------------------|----------------------|----------------------|
| General Fund | \$ 17,877,748 | \$ 17,823,656 | \$ 17,959,000 | \$ 18,358,000 |
| Cemetery Fund | 36,820 | 38,057 | 40,050 | 37,050 |
| Motor Fuel Tax Fund | 808,901 | 981,642 | 825,850 | 748,500 |
| Street Improvement Fund | 3,271,745 | 2,975,944 | 2,960,000 | 3,385,000 |
| Swimming Pool Fund | 194,440 | 226,678 | 218,000 | 213,000 |
| Park Fund | 2,462 | 6,994 | 10,000 | 9,000 |
| Water/Sewer Operating Fund | 5,196,218 | 5,347,998 | 5,540,600 | 5,589,000 |
| Water/Sewer Construction Fund | 2,391,351 | 2,318,202 | 2,289,000 | 1,947,000 |
| Special Revenue Fund | 54,446 | 117,788 | 166,700 | 145,700 |
| Village Construction Fund | 1,880 | 1,176 | 105 | 205 |
| Building Services Fund | 617,463 | 622,674 | 683,430 | 747,600 |
| Vehicle Services Fund | 1,057,873 | 1,109,641 | 1,201,550 | 1,345,400 |
| Police Pension Fund | 2,249,479 | 2,375,758 | 1,920,000 | 2,048,000 |
| Debt Service Fund | 740,340 | 793,354 | 880,000 | 780,000 |
| TOTAL | \$ 34,501,167 | \$ 34,739,562 | \$ 34,694,285 | \$ 35,353,455 |

The Village is projecting a total of \$35.4 million in revenues for FY 12/13, which includes inter-fund transfers. The operating funds (General and Water & Sewer) comprise of 68 percent of revenues for FY 12/13. Capital revenues remain stable from FY 11/12 with 17% of total revenues. Below is a graph displaying FY 12/13 revenues by fund type:



Total Revenues By Category

| | FY 09/10 Actual | FY 10/11 Actual | FY 11/12 Budget | FY 12/13 Budget |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|
| Taxes | \$ 20,690,995 | \$ 21,156,984 | \$ 21,112,050 | \$ 21,858,000 |
| Licenses & Permits | 347,172 | 362,896 | 401,500 | 329,975 |
| Donations & Grants | 1,843,974 | 1,331,297 | 1,156,850 | 1,120,800 |
| Charges for Services | 7,262,099 | 7,523,386 | 7,901,030 | 8,099,550 |
| Fines & Forfeitures | 1,122,469 | 894,424 | 1,086,200 | 821,100 |
| Investment Income | 1,369,965 | 1,270,729 | 794,860 | 790,460 |
| Other Income | 1,174,877 | 1,347,692 | 1,360,500 | 1,452,100 |
| Other Financing Sources (Transfers) | 689,617 | 852,355 | 881,295 | 881,470 |
| TOTAL | \$ 34,501,167 | \$ 34,739,763 | \$ 34,694,285 | \$ 35,353,455 |

Taxes – Taxes are the largest and most stable revenue source for the Village, comprising of 62 percent of the revenues for the FY 12/13 budget. Taxes are largely comprised of sales, income, and real estate taxes. This source is projected to increase \$745,950 (4 percent) from the FY 11/12 budget.

Licenses & Permits – Licenses and Permits is made up of primarily community development fees such as building permits and development fees. Additionally, liquor and other licenses make up this revenue source. Licenses and Permits revenues are projected to be down 18 percent from the FY 11/12 budget.

Donations & Grants – Donations and Grants are revenues applicable to specific capital or operational expenditures. Intergovernmental agreements with the Police Department also make up revenue in this category. Revenues in FY 12/13 are down 3 percent from FY 11/12 in this category.

Charges for Services – Charges for Services are comprised largely of user fees, fees only applicable to those who use the service. The largest revenue source in this category is water and sewer fees in the Water and Sewer Operating Fund. Additionally, a majority of the revenue from the internal service funds are derived from billings to other Village departments. This category is up approximately 3 percent from FY 11/12.

Fines & Forfeitures – Fine and Forfeiture revenues are generated primarily through police and court fines. This category is projected to decrease approximately 24 percent from FY 11/12. Court fees have been decreasing due to circuit courts retaining a larger percentage and red light camera enforcement revenues are down as compliance rates continue to increase.

Investment Income – Dismal federal funds rate are expected to continue in FY 12/13 and investment income is expected to remain flat.

Other Income – Other Income is predominately comprised of Police Pension contributions (employee and employer). This category is up 7 percent from FY 11/12 due to increased employer contributions in the Police Pension Fund.

Other Financing Sources – Other Financing Sources include transfers, which is the method the Village uses to move monies between funds for expenditures such as debt service. This category has budgeted \$881,470 for FY 12/13.

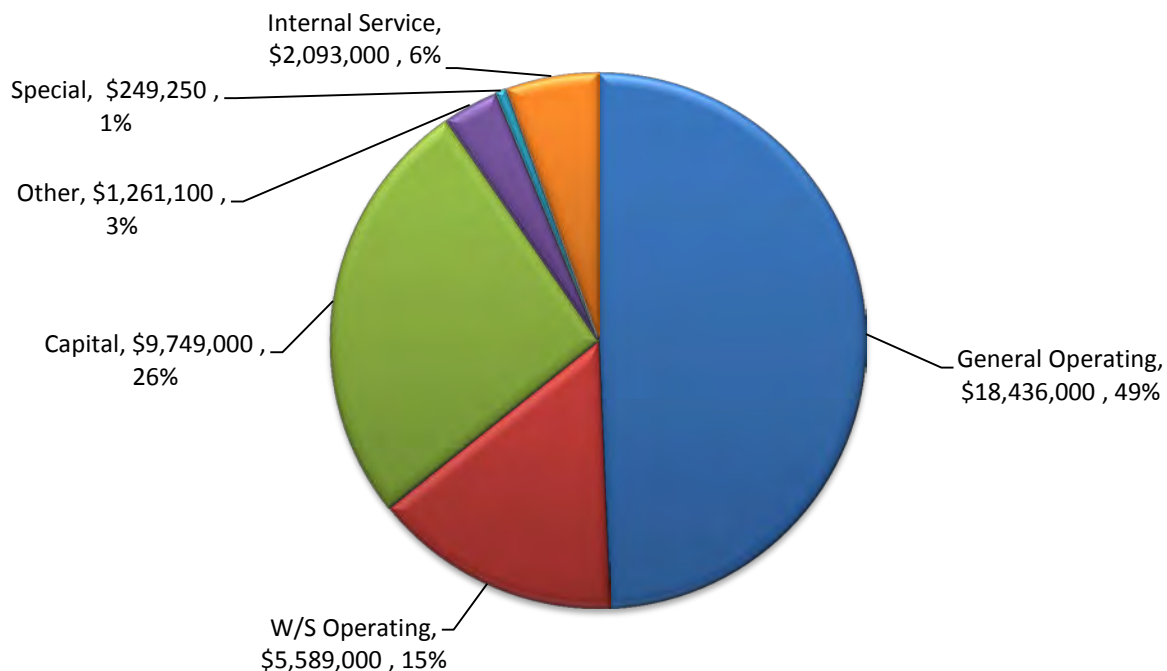
Expenditure Summary

The Village is projecting a total of \$37.4 million in expenditures for FY 12/13, including inter-fund transfers. Similar to revenues, the funds with the largest expenditures are the General Fund and Water and Sewer Operating Fund. These funds account for the Village's costs of personnel and daily operations. The Motor Fuel Tax, Street Improvement, Park, and Water and Sewer Improvement and Construction Funds account for the Village's capital expenditures.

Total Expenditures By Fund

| | FY 09/10 Actual | FY 10/11 Actual | FY 11/12 Budget | FY 12/13 Budget |
|-------------------------------|----------------------|----------------------|----------------------|----------------------|
| General Fund | \$ 16,747,154 | \$ 16,605,480 | \$ 18,215,000 | \$ 18,436,000 |
| Cemetery Fund | 31,924 | 35,285 | 39,100 | 36,250 |
| Motor Fuel Tax Fund | 514,503 | 820,324 | 328,000 | 2,061,500 |
| Street Improvement Fund | 3,743,878 | 2,488,111 | 2,336,000 | 5,593,000 |
| Swimming Pool Fund | 194,144 | 210,030 | 218,000 | 213,000 |
| Park Fund | 137,364 | 97,182 | 230,500 | 176,500 |
| Water/Sewer Operating Fund | 8,430,387 | 8,260,995 | 5,540,600 | 5,589,000 |
| Water/Sewer Construction Fund | 1,949,887 | 682,998 | 2,179,300 | 1,808,000 |
| Special Revenue Fund | 43,398 | 262,617 | 165,500 | 143,000 |
| Village Construction Fund | 0 | 0 | 0 | 110,000 |
| Building Services Fund | 617,463 | 622,674 | 683,430 | 747,600 |
| Vehicle Services Fund | 1,057,873 | 1,109,641 | 1,201,550 | 1,345,400 |
| Police Pension Fund | 284,800 | 293,618 | 343,000 | 343,100 |
| Debt Service Fund | 727,865 | 687,453 | 760,000 | 775,000 |
| TOTAL | \$ 34,480,640 | \$ 32,176,408 | \$ 32,239,980 | \$ 37,377,350 |

Below is a graph displaying FY 12/13 expenditures by fund type:



Total Expenditures By Category

| | FY 09/10 Actual | FY 10/11 Actual | FY 11/12 Budget | FY 12/13 Budget |
|----------------------|----------------------|----------------------|----------------------|----------------------|
| Personnel | \$ 14,099,293 | \$ 14,121,342 | \$ 15,836,100 | \$ 16,150,475 |
| Contractual Services | 4,224,191 | 4,416,377 | 4,550,375 | 5,066,995 |
| Supplies & Materials | 3,571,811 | 3,077,730 | 3,358,855 | 4,815,160 |
| Maintenance | 1,973,184 | 1,933,464 | 2,413,835 | 2,463,190 |
| Capital Expenditures | 2,874,138 | 1,591,790 | 2,725,365 | 5,834,100 |
| Debt Services | 1,640,361 | 1,441,710 | 1,979,300 | 1,634,700 |
| Other Charges | 4,614,100 | 4,741,640 | 494,855 | 531,260 |
| Transfers | 1,483,562 | 852,355 | 881,295 | 881,470 |
| TOTAL | \$ 34,480,640 | \$ 32,176,408 | \$ 32,239,980 | \$ 37,377,350 |

Personnel – Personnel costs account for salaries, health insurance, FICA, pension and other costs related to Village employees. This category increased 2 percent from FY 11/12, primarily due to increased health insurance costs and police pension contribution expenses.

Contractual Services – Contractual Services is budgeted at \$5,066,995 for FY 12/13. This category includes utilities, contracted services, and equipment rental. Increased professional services expenditures and the purchase of a Memorial Tree of Honor contribute to an 11 percent increase.

Supplies & Materials – The Supplies and Materials category accounts for the daily items required for Village operations includes building and office supplies, fuel, tools, community programs, and other equipment. This category has been increased in FY 12/13, budgeted at \$4,815,160 due, in part to, rising fuel costs.

Maintenance – Maintenance expenditures include costs for maintaining Village buildings, vehicles, and infrastructure. Maintenance costs are budgeted at \$2,463,190 for FY 12/13.

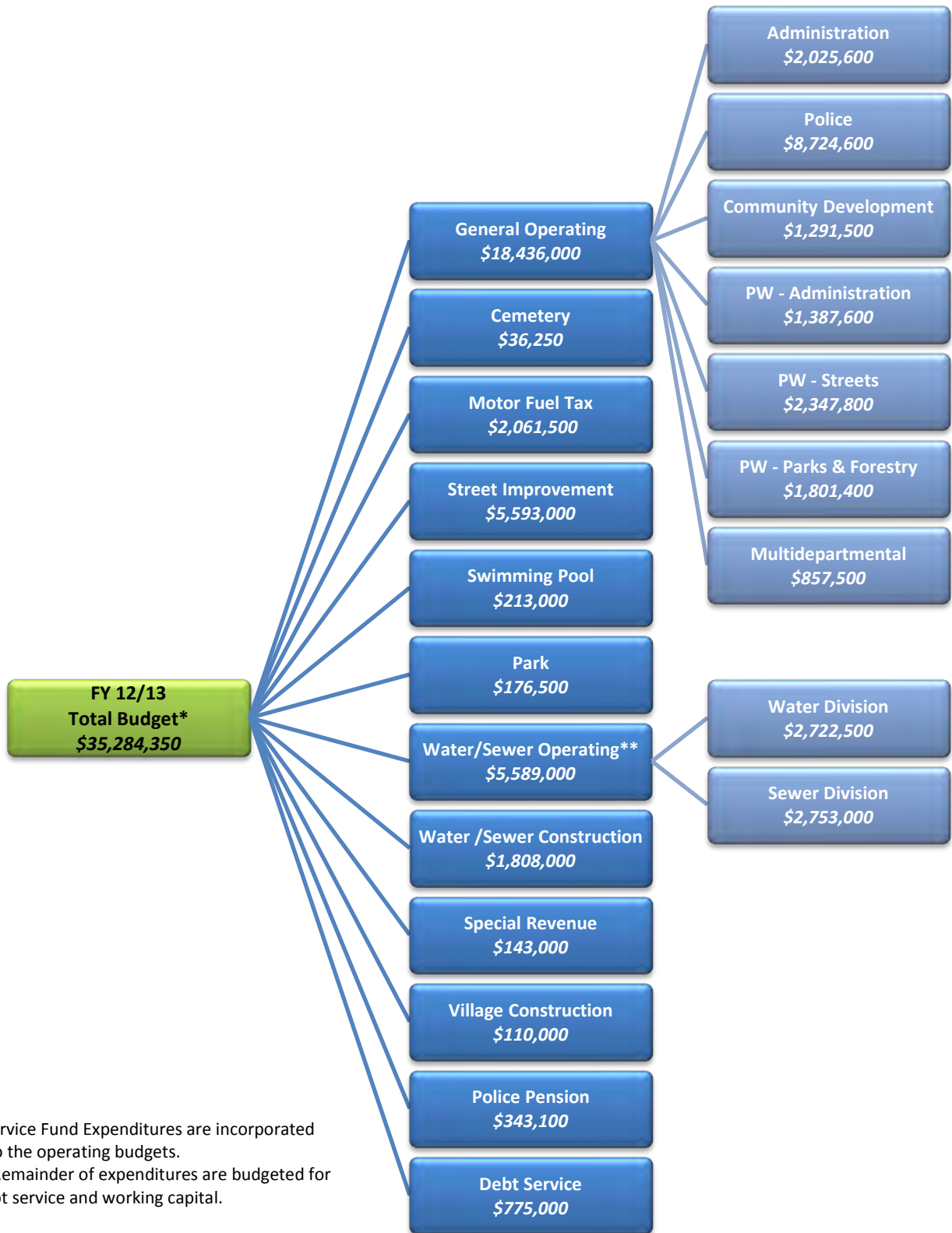
Capital Expenditures – Capital Expenditures are large dollar amount purchases of facilities and equipment. Capital Expenditures for FY 12/13 increased two-fold from FY 11/12 with \$5,834,100 budgeted for several major capital projects in the Village.

Transfers – Transfers includes monies that are transfer between accounts. The FY 12/13 budget includes \$881,470 worth of transfers.

Other Charges – Other charges include recreation programming, elected officials expenses, police pension expenses, and other training expenses. This category makes up a minor portion of the FY 12/13 budget with \$531,260 of expenditures.

A chart illustrating the allocation of the funds to individual cost centers are shown on the following page. Internal Service Funds are accounted for in the operating budgets.

Fund Structure and FY 12/13 Budget Allocation



*Service Fund Expenditures are incorporated into the operating budgets.

**Remainder of expenditures are budgeted for debt service and working capital.

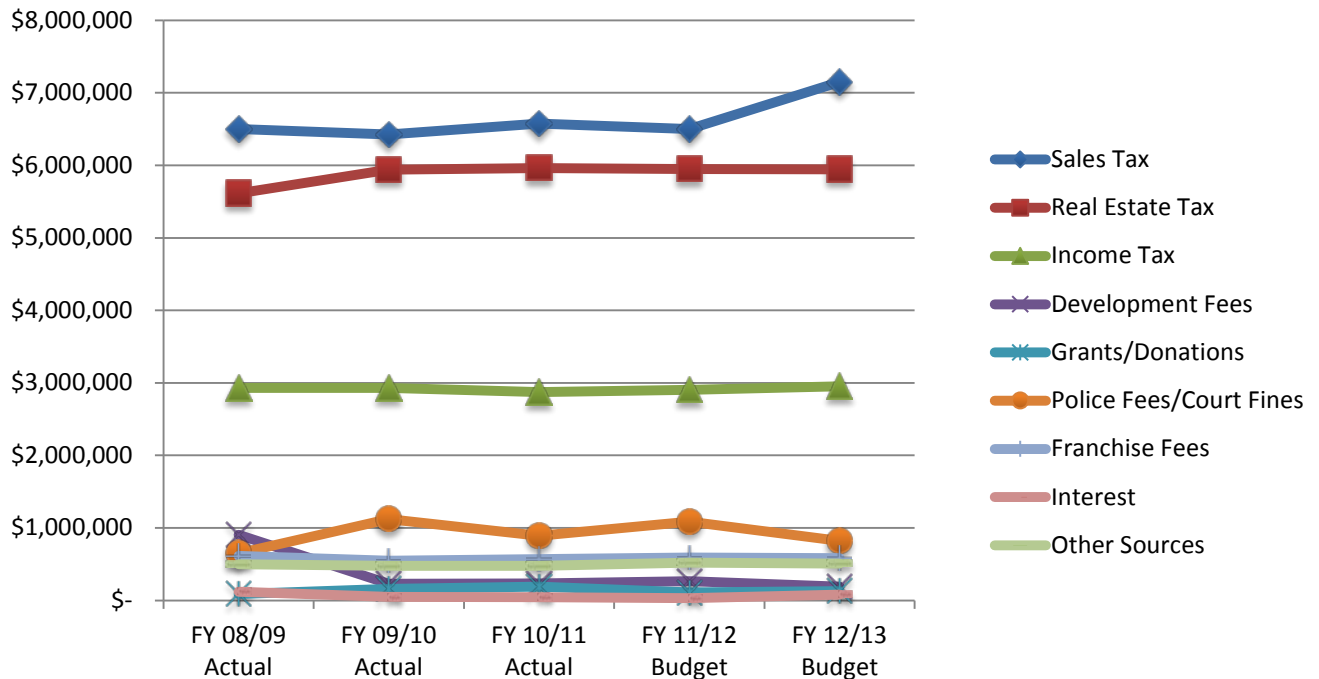
General Fund Budget Overview

The General Fund budget maintains its conservative projections of revenues and expenditures, and attempts to solve some of the concerns for improved service delivery identified by elected officials, Village staff, and citizens of this community. The budget for the General Fund followed a “constraint budgeting” process to ensure maintenance of the existing services while enhancing budget goals by department and division in the allocation of the anticipated revenue growth for the Village. It is the overriding principle of the budget to deliver outstanding service to our citizens at a reasonable cost.

The FY 12/13 General Fund budget projects a 2.2 percent increase in revenues and an approximate 1.2 percent increase in expenditures as compared to the budget for FY 11/12. It is also important to note that the Village will use \$30,000 from the restricted insurance account to partially fund the Village’s FY 12/13 liability insurance premium and \$48,000 from the Vehicle Replacement Fund; however these are not reflected as revenue sources. The FY 12/13 budget is balanced at \$18,436,000.

General Fund Anticipated Revenue - \$18,358,000 - There are many sources of revenue needed to fund a \$18.4 million General Fund budget. Some of the revenue accounts are predictable based on past trends, while other revenues are more difficult to predict during the current economic recovery and unpredictable State shared revenues. This section will address the larger revenue accounts and those revenue accounts involving various assumptions and deviations from the FY 11/12 budget.

The following chart shows the budget trends for revenues that support the general fund, by category:



The major categories of revenue line items are as follows:

Sales Tax - \$7,150,000 – Recent strong retail activity and sales tax receipts account for an approximate 10 percent increase in sales tax for FY 12/13. This percent growth is a budget-to-budget comparison, which used very conservative revenue estimates; real growth between fiscal years is projected at 3

percent. Projected sales tax contributes approximately 39 percent of the total anticipated revenue for the General Fund and is the largest revenue source in the General Fund.

Sales tax is elastic and can fluctuate based upon competition from adjacent communities and external economic forces from year to year and should not be completely relied upon as the ever increasing revenue source. The timing of new commercial uses and predicting resulting sales taxes to be generated by these new and sometimes competing businesses make sales tax less predictable as a revenue source. A benefit to sales tax is that it is largely funded by non-residents who shop within the Village.

Real Estate Taxes - \$5,945,000 – The real estate tax revenues include the distribution of the real estate taxes as levied. The real estate tax revenue contributes approximately 32 percent to the General Fund Budget and is down from FY 11/12, due to the Village Board approving a reduced property tax levy for 2012. Real Estate Taxes are the second largest source of revenue next to sales tax. Real Estate Taxes are a more stable revenue source than sales tax and will increasingly be depended on for funding Village operations. Property assessments are expected to decrease because of the downturn in the real estate market.

Income Tax - \$2,951,000 – Income taxes received by the State are based upon the census of population and overall income tax collected by the State. The events of the past years have slowed employment growth, and subsequently, the income tax revenue collected by the State. However in FY 12/13, the income tax revenue is projected to increase 2 percent from the budget projection for FY 11/12 on positive job outlook indicators. Income tax revenue consists of 16 percent of the total revenue for the General Fund.

Police and Court Fines - \$823,300 – This series of revenue accounts makes up the payments from fines, prosecution fees and forfeited funds related to police and court activities, plus any reimbursement for police training. Court costs allocations at the County Circuit Court level and improved compliance with traffic light enforcement contribute to a 24 percent decrease in these accounts. Police and Court Fines account for 4 percent of the General Fund revenue.

Franchise Fees - \$582,000 – These items cover revenues provided to the Village by utility companies for use of the public rights of way through franchise agreements. This stable revenue source accounts for approximately 3 percent of the revenue in the General Fund and experienced a 1 percent overall decrease from the FY 11/12 budget.

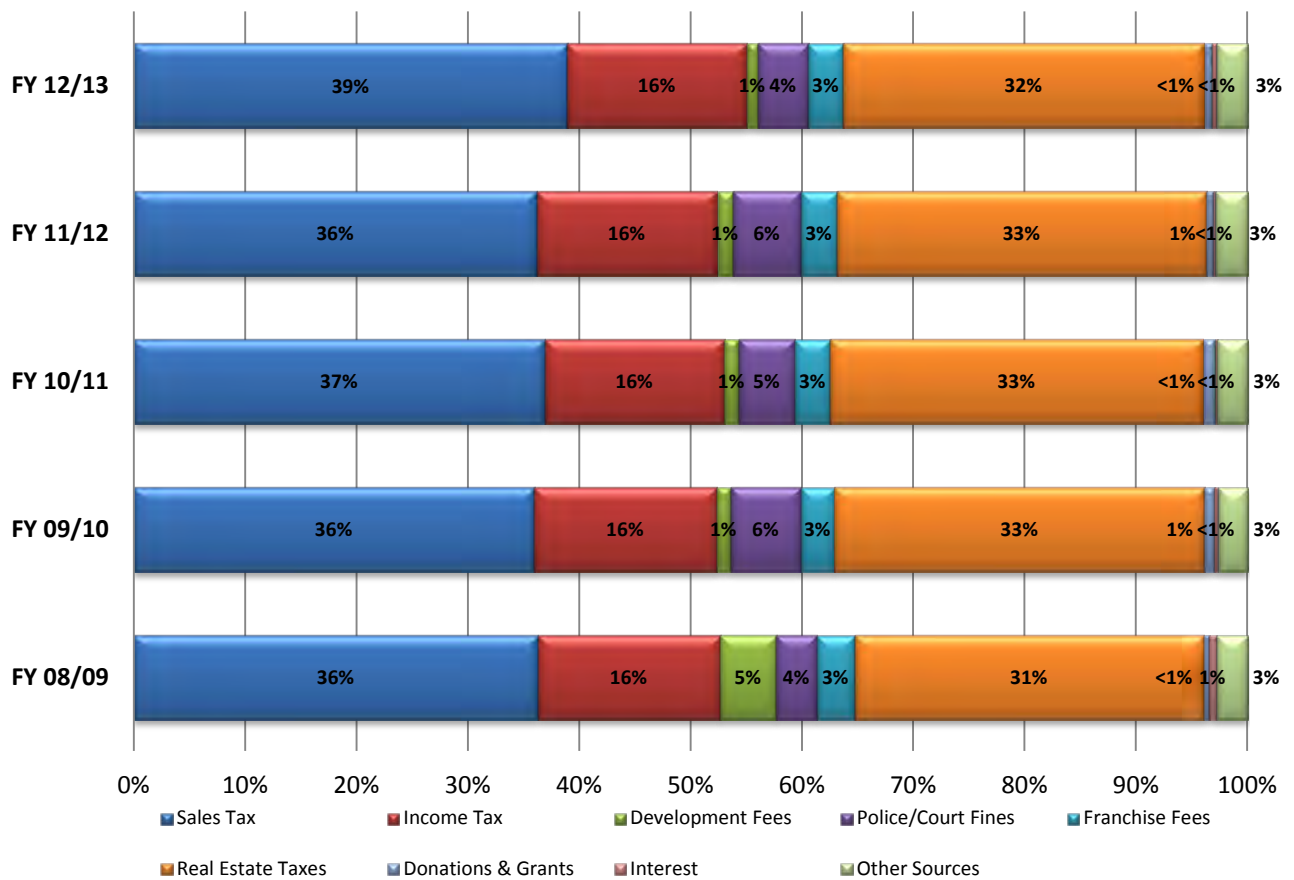
Community Development Fees - \$191,200 – The revenue from building permits, platting fees, and annexation may fluctuate based on the economy and the extent of building activity. The Village continues to experience a significant decline in residential building permits and slower commercial development. Accordingly, a 28 percent decrease from the current budget in overall community development fees is projected. Community development fees account for 1 percent of the General Fund revenue in this budget.

Grants and Donations - \$128,800 – This line item recognizes the revenue anticipated for various grant programs. Smaller contributions include the Meyer Material makeup fee from the annexation agreement. The revenues for grants and donations have increased from FY 11/12 and equal 1 percent of the General Fund revenues.

Interest - \$78,000 – These revenue line items include very modest interest received from the various investment institutions utilized by the Village. With stable cash reserves and low interest rates, this revenue source accounts for less than 1 percent of the General Fund revenue. A revised investment policy implemented in FY 11/12 that allows for a wider range of investment options contributes to the 140 percent increase in interest revenues for FY 12/13.

Other Revenue - \$508,700 – Fifteen other revenue sources account for the balance of the total revenue stream for the General Fund. A 2 percent decrease is expected in FY 12/13 from the prior year budget. The decrease is primarily due to the reduction in Recreation Programs expenditures (\$29,125) and is partially offset by the increase in Park Usage (\$20,000), which is attributed to increasing demand for park rentals in the Village. All of the smaller revenue accounts together make up 3 percent of the General Fund revenue.

The following chart shows the current and historical breakdown of revenue items that fund the General Fund budget:



General Fund Expenditures

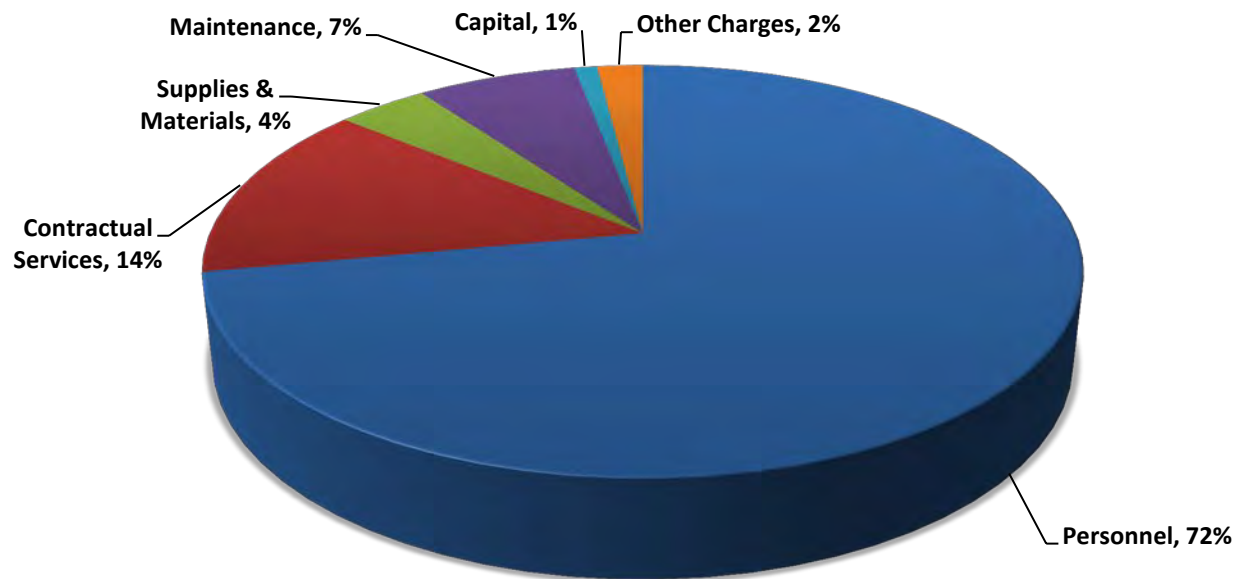
Administration, Police, Community Development, and Public Works are separate Departments funded by the General Fund. Public Works has three distinct divisions of responsibility covered under the General Fund: (1) Streets Division, (2) Parks & Forestry Division, and (3) Public Works Administration. The Water and Sewer Division is also under the Public Works Department, but is classified under the Water and Sewer Operating Fund, and is considered a separate free-standing Enterprise Fund. The

Building Service and Vehicle Maintenance Service Funds are administered through the Public Works Department, but receive their revenue from each department based upon the needs of vehicle and equipment maintenance.

General Fund Expenditures by Department

| Department | Expenditures | Percent of Total |
|-----------------------------------|----------------------|------------------|
| General Services Administration | \$ 2,025,600 | 11% |
| Police | 8,724,600 | 47% |
| Community Development | 1,291,500 | 7% |
| Public Works - Administration | 1,387,600 | 8% |
| Public Works - Streets | 2,347,800 | 13% |
| Public Works - Parks and Forestry | 1,801,400 | 10% |
| Multidepartmental | 857,500 | 5% |
| TOTAL: | \$ 18,436,000 | 100% |

General Fund Expenditures by Category*



*Does not include transfers to other funds (Debt Service, Pool, etc), long-term debt costs, working capital, or vehicle replacement.

Personnel - \$12,612,550 - The overall employee headcount for the General Fund in FY 12/13 has been reduced by 0.50 FTEs. One full-time position (Maintenance Worker I) will not be filled this fiscal year. In addition, a Secretary II position will be split between General Services Administration and Community Development to compensate for a vacancy in General Services Administration. A vacant Intern position will also be filled in General Services Administration. The Village will utilize existing staff to maintain core Village services and assign employees across departments in lieu of hiring additional full-time staff.

The General Fund budget suggests modest salary increases for current personnel. The Village Board will be considering whether there will be any increases to the merit compensation plan for nonunion

employees, which is examined annually. The plan provides that the department heads, with the advice and consent of the Village Manager, will review all nonunion employees for possible merit increases. Each department establishes a merit pool, so the proposed raises can reflect job performance rather than automatic across-the-board pay increases. For budget purposes, an approximate 2 percent merit pool increase is recommended at this time. Implementation of the merit compensation plan as established by the Committee of the Whole and the Village Board, by ordinance, will determine the appropriate merit pool increases for the employees during FY 12/13.

Police Pension Contributions represent the largest increase in personnel expenditures in FY 12/13. Modest growth rates are also shown in the Illinois Municipal Retirement Fund (IMRF) and health insurance line items.

Contractual Services - \$2,513,960 – The Contractual Services category generally consists of utilities and other services provided to the Village by a third party. Overall, natural gas expenditures continue to decrease due to the Village’s most recent franchise agreement with Nicor. Legal services, especially in Community Development, have been decreasing as development litigation continues to be resolved. Village communication expenses are nearly half of what it was in FY 08/09 as the Village adopts a more digital communications strategy.

Supplies and Materials - \$711,975 – Supplies and Materials consist of day-to-day items required to provide community services, such as office supplies, tools, fuel, and postage costs. Fuel expenditures have increased due to expected price increases in the global economy. Additionally, there are budgeted expenditures for computer replacements in FY 12/13 consistent with the Village’s computer replacement schedule.

Maintenance - \$1,262,850 – Maintenance costs are up modestly in FY 12/13, reflective of the Village aging facilities and fleet. A majority of these services are provided to Village departments by the Internal Services Division of the Public Works Department. Other line items include Office Equipment Maintenance and various infrastructure maintenance items in the Public Works Streets and Parks & Forestry Divisions.

Capital Expenditures - \$218,960 - The FY 12/13 budget as presented does contain several capital purchases to improve operations. The Police Department has budgeted \$22,000 for a replacement Dodge Charger Police Cruiser vehicle and \$18,000 for a replacement detective/administrative vehicle. An additional \$11,000 has been budgeted for another replacement Police Cruiser, pending an allocation of a 50 percent matching grant. The Public Works Streets Division will replace a truck (includes salt auger and plow) for \$48,000, which is being funded from the Vehicle Replacement Fund. A salt brine mixer system will be purchased for \$24,200 to allow the Village to mix de-icing solution for cost-savings. A scale system will also be purchased for \$11,500 to prevent unnecessary damage from overloading trucks and to help track material inventory. The Public Works Parks and Forestry Division will purchase two replacement turf mowers for a total cost of \$24,660. An all season vehicle will replace another turf mower and allow staff to use in the summer months for turf maintenance and also in the winter months for snow removal. Finally, a flatbed trailer was also purchased for this division to assist with the transport of tree installation and equipment transportation.

Other Charges - \$269,235 – The Other Chargers category is for specific expenditures related to Village operations. The largest area includes uniforms and professional development costs for Village employees.

Water and Sewer Operating Fund

The Water and Sewer Operating fund is a separate enterprise account that does not receive any tax income since revenue is derived solely from the use of the Village's water and sewer services. It is this reason the fund is classified as a true Enterprise Fund. The revenues and expenditures are directly related to the demand for these water and sewer services and are not supplemented by any other fund.

The FY 12/13 Water and Sewer Operating Fund budget is proposed to be balanced at \$5,589,000 (less than 1 percent increase from FY 11/12). The budget accommodates an increase in water and sewer rates effective in February 2013, which is the final increase part of the five year rate study. Hot and dry summers may produce increased revenue for water production, but it is better to be conservative in this budget and not depend on specific weather conditions.

Anticipated Revenue – Water and Sewer Operating Fund - \$5,589,000 – Approximately \$5.3 million is expected to be generated from water and sewer fees. This source alone accounts for 95% of the revenue needed to operate the water and sewer system of the Village. Other revenue sources are generated from interest on cash reserves, service charges, late charges, wireless service provider rental fees, and new meter sales.

Proposed Expenditures – Water and Sewer Operating Fund - \$5,589,000 – The expenditure format for the Water and Sewer Operating Fund separates the Water and Sewer Divisions; however, many of the expenditure items are split evenly between the two Divisions' line items.

With regard to personnel for the Utilities Division, this budget proposes no new positions. A total of 20.75 FTEs will focus on operations of the expanded Wastewater Treatment Plant, maintaining water and sewer distribution lines, and operation of the Water Treatment Plants. The priority of this year's water and sewer operating budget is continued maintenance of the existing system and environmental protection of our water and sewer utility system.

Internal Service Funds

Building Services Fund – \$747,600 – The Building Services Fund is established to allow the building maintenance staff to plan routine maintenance procedures, generate more accurate staffing levels, and provide budgeting information reflective of the demand placed on each department and division of the Village for building supplies and maintenance. All equipment, supplies and labor incurred with the maintenance of municipal buildings are estimated and then allocated to each department based on the facilities used by each department or division. This inter-service fund more accurately reflects the true costs of operating each department and division of the Village by including what is commonly called "overhead" in each of the departments' respective budgets. The Building Services Fund is proposed with a 9 percent increase from FY 11/12.

Vehicle Maintenance Service Fund – \$1,345,400 - The Vehicle Maintenance Service Fund is established to account for all the vehicle and equipment maintenance necessary across all departments of the Village. All parts and labor expenses incurred as part of the Village's annual vehicle maintenance are estimated and then allocated to each department based on service needed for the maintenance of vehicles and equipment. In addition, this service fund has similar overhead expenditures of "contractual services," "supplies," "maintenance," and "training," as do other department budgets. The Vehicle Maintenance Fund coordinates the daily maintenance of over 300 vehicles and other pieces of

equipment (chain saws, weed whips, etc.) that comprise the Village's fleet. The Vehicle Maintenance Service Fund is proposed with a 12 percent increase in expenditures from FY 11/12.

Capital Improvement Project Funds

The Capital Improvement Project Funds are specifically designated for infrastructure projects in Algonquin. This includes the engineering, design, and construction of roads, parks, and water and sewer facilities. The Village maintains the following four funds to develop these community assets.

Motor Fuel Tax (MFT) Fund – The MFT Fund is used for maintenance and improvements of Village streets. The budget for FY 12/13 includes \$748,500 for revenues and \$2,061,500 for expenditures. The resurfacing of Spring Creek Subdivision – Section 2 is scheduled for FY 12/13 using MFT funds. Additional expenditures will be allocated to the maintenance of existing roadways. Accumulated cash reserves in the MFT fund will be utilized for projects in FY 12/13.

Street Improvement Fund – The Street Improvement Fund is used for street maintenance and construction as well as drainage projects. An important difference between the Street Improvement Fund and MFT Fund is that the Street Improvement Fund relies on Village funding for capital projects, while the MFT fund is primarily state-shared revenue. With revenues budgeted at \$3,385,000 in FY 12/13, an additional \$2,208,000 of the fund balance will be used to finance current year construction projects. The FY 12/13 expenditures include \$654,000 of engineering and construction management projects. Continued projects from FY 11/12 include Hanson Road and Ratt Creek. New projects include the Algonquin Lakes storm sewer (\$100,000) Lawndale Park Creek restoration (\$150,000), Indian Grove Subdivision reconstruction (\$1,950,000), Edgewood Drive reconstruction (\$1,600,000), and Riverside Plaza sidewalk completion (\$350,000).

Park Fund - The Park Fund provides for large-scale new development of park sites as well as major wetland restoration and stream corridor maintenance projects. FY 12/13 revenues are budgeted at \$9,000 which will be added to the fund balance. To finance the \$176,500 of proposed expenditures in FY 12/13 the Village will use restricted funds and revenues received from grants. The impacts of the emerald ash borer warrant the use of \$20,000 of funds restricted for reforestation. Additional expenditures include \$111,500 for wetland mitigation and \$45,000 for open space maintenance.

Water and Sewer Improvement and Construction Fund - The Water and Sewer Improvement and Construction Fund provides for maintenance and improvements to Village water and sewer distribution and infrastructure. Revenues for FY 12/13 are projected at \$1,947,000 with expenditures at \$1,808,000. The remaining surplus will be used to finance larger projects in future years. The primary projects include SCADA system upgrades (\$150,000), an emergency water system interconnect with the Village of Carpentersville (\$35,000), Oceola Drive water main (\$400,000), and screenings compactor equipment (\$150,000). Other expenditures include the debt service payments for the Wastewater Treatment Facility expansion.

Village Construction Fund – The Village Construction Fund provides funding for the construction and capital improvements to Village facilities. Revenues are primarily development-driven, outside of the interest earned on the current fund balance. Projected revenues for FY 12/13 are \$205 due to interest income. Expenditures include \$110,000 in capital improvements for the replacement of the roof at Village Hall.

Swimming Pool Fund

The Swimming Pool Fund is used for the maintenance and operation of the Village's municipal pool. This fund is balanced at \$213,000 for FY 12/13 with a transfer from the General Fund of \$76,470. Additional regulatory requirements have required increased expenditures to ensure compliance with transfer income funding the bulk of the increased expenditures. Furthermore, the increasing age of this facility has required additional maintenance costs (\$74,650 in FY 12/13) to keep this facility in good working order.

Debt Fund

The Village has three bond series with covenants that require debt service. One of the bonds are related to the Water and Sewer Utility as follows:

- Series 2005A partially financed the Phase 6 expansion of the Wastewater Treatment Facility.

All of the Water and Sewer bonds were covered under the Water & Sewer Operating and Water & Sewer Improvement & Construction funds.

The remaining bonds pertain to construction of the Public Works Facility, as follows:

- Series 2010 refunded Series 2002A which was issued to partially finance the construction and equipping of the Public Works Facility.
- Series 2005B refunded Series 2002B which was also issued to partially finance the construction and equipping of the Public Works Facility.

The Debt Service Fund is used for the payment of principal and interest related to the 2005B bond and 2010 series which partially financed the Public Works Facility. Future scheduled payments will increase the amount of principal and interest of the 2005B and 2010 series, so the overall budget will remain consistent.

The revenues of \$780,000 include a \$770,000 transfer from the General Fund and investment income of \$10,000. Expenditures for debt service include \$620,000 for reduction of principal, \$150,000 for payment of interest expense, and \$5,000 for payment of bond fees or total expenditures of \$775,000.

Pension Trust

Police Pension - Revenues for the Police Pension Fund total \$2,048,000 including employee contributions of \$425,000, investment income of \$635,000 and employer contributions of \$988,000. Expenditures for pension benefits/contribution refunds are \$255,000 and administration expenses are \$88,100 for total expenditures of \$343,100.

Special Revenue Fund

This Special Revenue Fund was created in FY 09/10 to consolidate line items for the Hotel Tax, School Donations, Cul De Sac, and Community Development revolving loan, described below:

Community Development Revolving Loan - This is a revolving loan program for development of small business. There are no loans at present and the only revenue is investment income of \$500. There are no loans proposed at this time.

School Donation - Revenues are budgeted at \$80,200 including \$80,000 for impact fees (per ordinance) and investment income of \$200. The expenditures for this fund include impact fee payments to the two school districts totaling \$80,000. Please note that the amount collected and released is dependent on construction and is a direct reflection of development fees. For budgeting purposes, the amounts included here are consistent with the current fiscal year, but we estimate that these amounts are on the high end based on recent decline in construction in the Village.

Cul De Sac - Revenues are due to investment income of \$4,000. Expenditures of \$15,000 are for contractual snow plowing.

Hotel Tax - Revenues from the Hotel Tax result from taxes on hotel room billings pursuant to the municipal ordinance. The budget for revenues includes hotel tax receipts of \$60,000 and investment income of \$1,000. Expenditures are \$48,000 including \$13,000 for regional marketing and a transfer to the General Fund of \$35,000.

The total revenues for the Special Revenue Fund are \$145,700 with expenditures of \$143,000. The difference will be applied to the fund balance.



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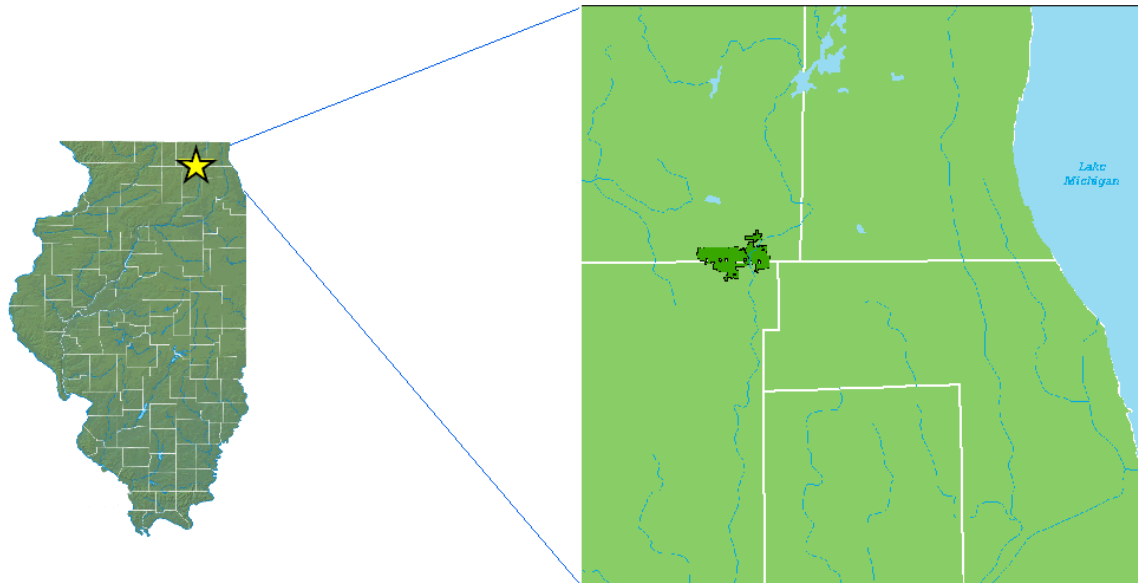
Village of Algonquin Overview

General Overview

The Village of Algonquin was incorporated in 1890 and has grown to a population of 30,046 as of 2010. Nestled in the Fox River Valley, Algonquin lies in both Kane and McHenry Counties and is conveniently located 45 miles from the Chicago Loop. Much of the Village’s growth has occurred since 1990. At the 1990 Census, Algonquin had 11,663 residents which increased to 23,276 at the 2000 Census. The Village covers approximately 12.4 square miles in Chicago’s far northwest suburbs.

| Historical Population Trends (Source: U.S. Census) | | | |
|--|---------------|---------------|----------------|
| Community | 2000 | 2010 | Percent Change |
| Hoffman Estates | 49,495 | 51,895 | 5% |
| Crystal Lake | 38,000 | 40,743 | 7% |
| Carpentersville | 30,586 | 37,691 | 23% |
| Algonquin | 23,276 | 30,046 | 29% |
| Lake in the Hills | 23,152 | 28,965 | 25% |
| McHenry | 21,501 | 26,992 | 26% |
| Woodstock | 20,151 | 24,770 | 23% |
| Huntley | 5,730 | 24,291 | 324% |
| Cary | 15,531 | 18,271 | 18% |
| Barrington | 10,168 | 10,327 | 2% |
| West Dundee | 5,428 | 7,331 | 35% |

Algonquin has a balanced land use distribution with approximately 63% of its land zoned residential, 14% commercial, 13% industrial, and 10% open space. Neighboring communities include Lake in the Hills and Cary to the north, Barrington Hills to the east, Carpentersville to the south, and Huntley to the west.



Government

The Village of Algonquin is formally organized under the Trustee-Village form of government and combines the strong political leadership of elected officials (in the form of the Village Board) with the professional experience of an appointed local government administrator (Village Manager). The Village Board consists of a President, six Trustees, and a Village Clerk, elected at large to serve overlapping four-year terms. The Village Board appoints the Village Manager to carry out its directives and oversee the delivery of public services. The Village Manager also supervises the daily operations of the Village and all of its departments.

Furthermore, Algonquin is a home-rule unit of government. As a home-rule unit, the Village has no tax rate or debt limitations, nor is it required to conduct a referendum to authorize the issuance of debt or to increase property taxes.

Village Services

Village services are organized among four major service areas: General Services Administration, Community Development, Police, and Public Works. Each of these departments is further delineated into specific divisions that provide public services. Overall, the Village has 153 full-time and 62 part-time/seasonal employees.

The General Services Administration Department (GSA) administers several functions of Village operations including the Village Manager's Office, Finance, Human Resources, Information Systems, Geographic Information Systems (GIS), Events and Recreation, and Office of Adjudication. Community Development is responsible for planning and zoning, economic development, and building and code enforcement. The Police Department has several operating functions including patrol, investigations, traffic, records, and administrative. Several Police Department employees are represented by a labor union (Metropolitan Alliance of Police Locals 78 and 183) which collectively bargains labor contracts. The Public Works Department is divided into five primary operating divisions: Administration, Streets, Parks & Forestry, Internal Services, and Utilities. Several Public Works Department employees are also represented by a labor union (International Union of Operating Engineers Local 150) to collectively bargain labor contracts.

Fire protection services are provided to Village residents by a separate taxing district, depending on their location of residence.

Business and Industry

The Village of Algonquin serves as an important center of commerce in northern Kane and McHenry Counties. Since 2006, just under one million square feet of commercial space has been added to the Village. This includes space on both the Randall Road and Algonquin Road corridors and the Old Town District. The largest retail space in the Village is Algonquin Commons, a lifestyle center which features over 80 specialty shops and restaurants.

The Algonquin Industrial Park, located south of Algonquin Road, is home to major employers such as Wauconda Tool & Engineering, Kenmode Tool & Engineering, Schiffmayer Plastics, and VCP Printing. The Algonquin Corporate Campus is a more recent development on the Village's south side which has

attracted employers such as Young Innovations Incorporated and Advantage Moving and Storage. Below is a listing of major employers in the Village of Algonquin:

| Major Employers in Algonquin | |
|-------------------------------------|----------------------------|
| <u>Employer</u> | <u>Number of Employees</u> |
| School District 300 | 374 |
| Village of Algonquin | 160 |
| Kenmode Tool and Engineering, Inc. | 135 |
| Wauconda Tool and Engineering, Inc. | 120 |
| Meyer Material Co. | 100 |
| Duro-Life Corp. | 62 |
| Target Manufacturing Inc. | 50 |
| Coldwell Banker Primus | 50 |
| Algonquin State Bank | 40 |
| Schiffmayer Plastics Corp. | 35 |
| Burnex Corp. | 30 |
| Hanson Material Service Corp. | 30 |
| SubCon Manufacturing Corp. | 30 |

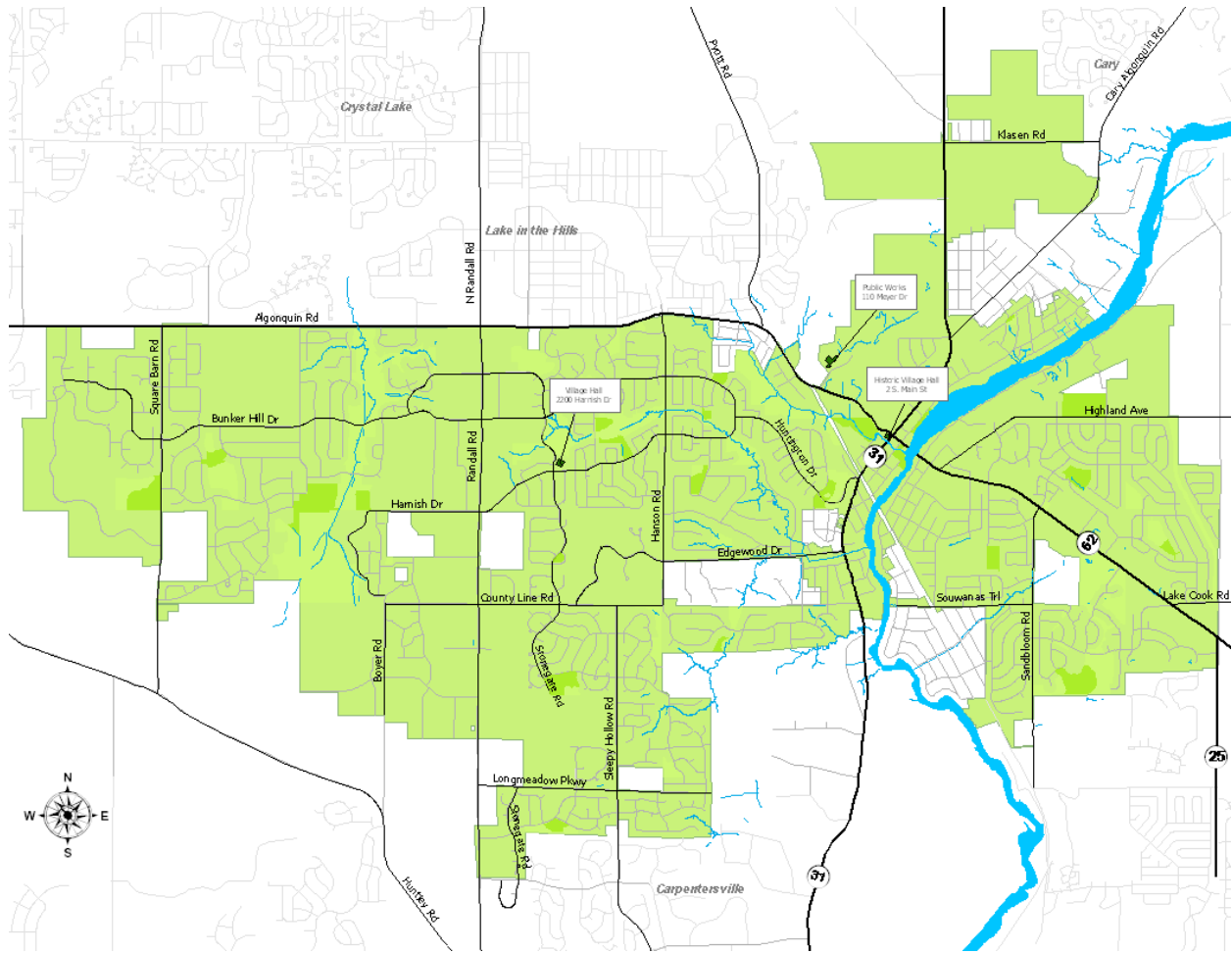
The following table displays historic unemployment rates comparing Algonquin to county, state, and national rates. During each of the past three years, Algonquin's unemployment rate has been lower than the other comparable rates.

| Historic Unemployment Rates (Source: Illinois Department of Labor) | | | |
|---|-------------|-------------|-------------|
| | <u>2009</u> | <u>2010</u> | <u>2011</u> |
| Algonquin | 8.6 | 9.0 | 8.7 |
| Kane County | 10.3 | 10.5 | 9.9 |
| McHenry County | 9.7 | 10.0 | 9.4 |
| Illinois | 10.0 | 10.5 | 9.8 |
| U.S. | 9.3 | 9.6 | 8.9 |

Transportation

Algonquin is conveniently located 5 miles north of the Jane Addams Tollway (Interstate 90), which easily connects the Village to the Chicago and Rockford regions. The Village is served by three state highways (Illinois Routes 25, 31, and 62) as well as the Randall Road corridor, which is the Village's primary retail artery. Commuter rail access (Metra) to Chicago is provided by the Union Pacific Northwest line and Milwaukee District West line with stops in nearby communities including Crystal Lake, Cary, Fox River Grove, Barrington, and Elgin.

The Village is also fortunate to have access to two international airports within a 45 minute commute. Chicago O'Hare International Airport is conveniently located 30 minutes southeast of the Village. Rockford International Airport is located 40 minutes west of Algonquin. Less than 2 minutes to the north, the Lake in the Hills Airport is a reliever airport for Chicago O'Hare and primarily accommodates single-engine aircraft.



Education

The Village of Algonquin is covered by two public school districts: Community Unit School District 300 and Consolidated School District 158. The following schools serve Algonquin residents:

| Elementary | Middle | High |
|---------------------|---------------------|--------------|
| Algonquin Lakes | Algonquin | Dundee-Crown |
| Eastview | Heinemann | Huntley |
| Neubert | Westfield Community | Jacobs |
| Liberty | | |
| Lincoln Prairie | | |
| Westfield Community | | |
| Conley | | |
| Mackeben | | |

Additionally, the Village contains several parochial schools including St. John's Evangelical Lutheran School and St. Margaret Mary Catholic School. Algonquin is in close proximity two local community colleges – McHenry County College in Crystal Lake and Elgin Community College in Elgin. The Village is served by several independent library districts. The Algonquin Area Public Library District, which includes two facilities, serves the majority of the Village. The Huntley Public Library, Dundee Township Library, Cary, Library, and the Barrington Area Library also service certain sections of the Village.

The Budget Process

The budget process is an essential procedure that requires a substantial amount of staff time and dedication. It serves many important purposes, including the following:

- The budget process allows staff and elected officials the opportunity to scrutinize and evaluate existing processes and weigh alternatives for increased efficiencies and effectiveness.
- It is an opportunity to compare the actions of the Village to the plans and goals that are guiding the Village.
- Through the budget process, staff confirms that all legal and statutory requirements are being met.
- The budget process is a means for elected officials and staff to set the course of action for the future operations of the Village.

Budgeting Philosophies

Constraint Budgeting

We continued to follow a constraint budgeting process for the FY 12/13 budget. In 2002, in response to fiscal challenges, such as a struggling economy, increasing liability and medical insurance costs, union contract obligations, and other financial barriers, and increasing demand for municipal services, the Village of Algonquin followed a new method for budgeting, which was originally adopted for FY 03/04. This method was modeled after a budget process outlined in a May 2002 article on “*constraint budgeting*” that appeared in the International City/County Management Association (ICMA)’s Public Management magazine.

The constraint budgeting methodology allows department heads to know in advance their bottom-line budget amount. This gives them the flexibility to prioritize their needs, with items that were cut or postponed placed on their enhanced budget request. We feel that, in the words of the ICMA article authors MacReynold and Fuhrer, “the system is simple, promotes fiscally responsible behavior, and is an effective aid in the decision-making process.”

Guiding Principles

The main tenets that guide the Village and its operations are crystallized in the Guiding Principles, core standards that serve as the guideposts for decision-making in the Village of Algonquin. The Guiding Principles were formulated based on several informal planning processes that occur regularly in the Village on an on-going basis, such as at Board meetings, staff brainstorm sessions, focus groups, and so on. The Guiding Principles are outlined in a separate document in this budget.

Preparation for Government Finance Officer’s Association Budget Awards Program

Each year, the budget team sets out to improve a specific section of the budget document, often to respond to recommendations made by GFOA reviewers as well as to changes in the financial industry and best practices. The Village was originally awarded GFOA’s Distinguished Budget Presentation Award for the FY 04/05 budget, and has been honored to receive this distinction for the fiscal years ending 2006, 2007, 2008, 2009, 2010, 2011, and 2012. The requirements of the award program are significant, requiring additional input from department heads and the Budget Team. Adding information to our budget as required by GFOA also enriches it as a communications tool with elected officials and residents.

Participants, Roles, and Responsibilities – The Budget Team

The Budget Team consists of the Budget Officer, Finance Director, Assistant Finance Director, and the Assistant to the Village Manager. Department Heads, Village Board, and Village residents also play crucial roles in the budgeting process. Department Heads are responsible for evaluating the needs of their department/divisions, soliciting input from staff, and compiling those needs and priorities into a cohesive and straightforward budget request. The Village Board is critical in evaluating the budget as proposed by the Budget Officer, asking questions, and, eventually, approving the budget. Residents and their needs are, of course, the driving force behind the budget process. In addition, residents have opportunities to view the budget proposal and attend the Committee meetings, Board meetings, and public hearings when the budget is addressed.

Budget Development Timeline

The timing of the budget process is critical, for two reasons. One, we operate under the system of “constraint budgeting,” which requires more up front work, as described below; second, we continue to alter and enhance the budget document in preparation for submittal to the Government Finance Officer’s Association’s (GFOA) Distinguished Budget Awards Program. Below is the timeline that we adhered to in preparing our budget.

August to October, 2011

- *Initial Budget Meetings – Budget Officer and Finance Director:* These preparatory meetings took place from August to October 2011, in order to assess the budget process, consider altering it to meet the Village’s financial situation as well as the global financial crisis, and determine a method for implementing the budget process.

November 2011

- *Preliminary Revenue Analysis:* As a part of the constraint budgeting philosophy, the Finance Director established revenue estimates for the General Fund in advance of distributing the worksheets to the Department Heads. Once the revenues were calculated, bottom line, constraint budget figures were established for each division’s budget. This step in the process was completed in November 2011. At this time, the Budget Team recognized that we would see a continued decline in revenues due to the declining economy. Through much dialogue, several budget parameters were set to guide staff through the budget process; guidelines were developed to assist department heads in defining realistic budgets in response to decreased revenues. These parameters included such measures as no new personnel.
- *Redistribution Account Submittal and Review and Entering Fixed Costs:* Prior to releasing the General Fund budget worksheets for completion, any and all redistribution accounts were budgeted and dispersed to the individual budgets. This allowed Department Heads to be aware of up front costs before they determined the rest of their request. Redistribution accounts include those for building supplies and maintenance, grounds maintenance, and vehicle and equipment maintenance. In addition, the Finance Director projected personnel costs, and those figures were entered into the worksheets. All other fixed costs (human resources training, most transfers, audit costs, and so forth) were entered up front as well. This step of the process took place in November 2011.
- *Capital Improvement Plan Review:* The Public Works Director reviewed and evaluated the Capital Improvement Plans, which include Streets, Water and Sewer, and Parks.

- *Budget Worksheets Distributed to Department Heads:* Once the fixed costs had been added to each division's budget, the worksheets were distributed to Department Heads for review and completion.

January 2012

- *Budget Submissions by Department Heads:* Throughout December, the Department Heads analyzed and prioritized the needs for their division, and budgeted those necessary items and costs into their budget requests. They submitted their budget proposals over a staggered schedule throughout January 2012.

January to February 2012

- *Review of Submittals and Budget Meetings:* The Budget Team met with each Department Head to review budget proposals. Adjustments were made, as necessary, to ensure a balanced budget (in the case of the General Fund), and that the goals and priorities of the Village Board and staff were being met through the budget. These meetings took place throughout January and February 2012.
- *Board Review:* The Committee of the Whole met on January 24, 2012, to review the Capital Funds (MFT, Street Improvement, Park, and Water and Sewer Improvement and Construction Funds).
- *Board Review:* The Committee of the Whole met on February 14, 2012, to review the Enterprise Funds (Water and Sewer Operating, Cemetery, and Swimming Pool funds) and the Building Services and Vehicle Maintenance Service Funds.

March 2012

- *Board Review:* On March 13, 2012, the Committee of the Whole met to review the General Fund and the remaining ("Other") funds.
- *Public Hearing:* A public hearing was held on March 20, 2012, to allow for citizen comment on the budget document. No comments were received.

April 2012

- *Official Adoption by the Village Board:* The Village Board officially adopted the Fiscal Year 2012-2013 budget on April 3, 2012.
- *Printing and Distribution of the Budget Document:* The budget document was compiled, printed, and distributed in April/May 2012. In addition, budget documents were filed with the Kane and McHenry County Clerks.
- *Finalization of Capital Improvement Plans:* The Public Works Director finalizes the Capital Improvement Plans based on available funding and discussions held throughout the budget process.

May 2012

- *Submittal to GFOA:* The budget will be submitted to the Government Finance Officer's Association for their consideration as part of GFOA's Distinguished Budget Awards program.
- *Implementation:* Throughout the May 1, 2012 to April 30, 2013 fiscal year, Village staff will focus on implementation of the budget. The Village Manager, Finance Director, and Department Heads all work together to ensure sound financial practices and consistent adherence to the budget.

A summary of the budget calendar in table format appears on the following page:

Summary Calendar

| Task | Assigned Staff | 2011 | | | | | 2012 | | | | | | |
|--|---------------------------------|--------|-----------|---------|----------|----------|---------|----------|-------|-------|-----|------|------|
| | | August | September | October | November | December | January | February | March | April | May | June | July |
| Citizen Input | | | | | | | | | | | | | |
| Initial Budget Meetings | Budget Team | | | | | | | | | | | | |
| Preliminary Revenue Analysis | FD | | | | | | | | | | | | |
| Redistribution Account Submittal | DH, FD, A2VM | | | | | | | | | | | | |
| Review and Enter Fixed Costs | FD, A2VM | | | | | | | | | | | | |
| Capital Improvement Plan Development and Review | Public Works Director, BO, A2VM | | | | | | | | | | | | |
| Budget Worksheets Distributed | A2VM | | | | | | | | | | | | |
| Budget Proposals Due | DH, A2VM, FD | | | | | | | | | | | | |
| Performance Measurement Reports Due | DH, A2VM | | | | | | | | | | | | |
| Review of Submittals | DH, Budget Team | | | | | | | | | | | | |
| Presentations of Budgets to Elected Officials/Public | BO, A2VM, FD, COTW | | | | | | | | | | | | |
| Budget Public Hearing | BO, A2VM, FD, COTW | | | | | | | | | | | | |
| Budget Adopted by Village Board | VB | | | | | | | | | | | | |
| Finalization of Capital Improvement Plans | DH, BO, A2VM | | | | | | | | | | | | |
| Filing Budgets with Counties | FD, A2VM | | | | | | | | | | | | |
| Printing of Budget Documents | A2VM | | | | | | | | | | | | |
| Budget Implementation Begins | Budget Team, DH, VB | | | | | | | | | | | | |
| Submittal of Budget to GFOA | A2VM | | | | | | | | | | | | |
| Review GFOA Comments and Begin FY 12/13 Budget | | | | | | | | | | | | | |

*BO=Budget Officer/Village Manager
 A2VM=Assistant to the Village Manager
 COTW=Committee of the Whole

FD=Finance Director
 VB=Village Board
 DH=Department Heads

**Formal citizen input is scheduled for January through budget approval in April. However, we welcome citizen input on the budget at any time throughout the year.

Revenue Assumptions and Trends

Budgeted Revenues – All Funds

Budgeted revenue in all funds for fiscal year (FY) 12/13 is \$35,353,455 which is an increase of \$659,170 (1.9 percent) over the comparable budget for FY 11/12. The increase is attributable to Sales Tax and State Income Tax in the General Fund. In other funds, revenues earmarked for capital projects have increased less than 1 percent from FY 11/12, while expenditures have increased 92 percent as several major capital projects are scheduled for FY 12/13. Investment income in all funds is projected to be flat due to the federal funds rate expected to hold at present levels which impacts interest bearing accounts. The following discussion of revenue assumptions and trends represents 93.1 percent of the total revenue budget.

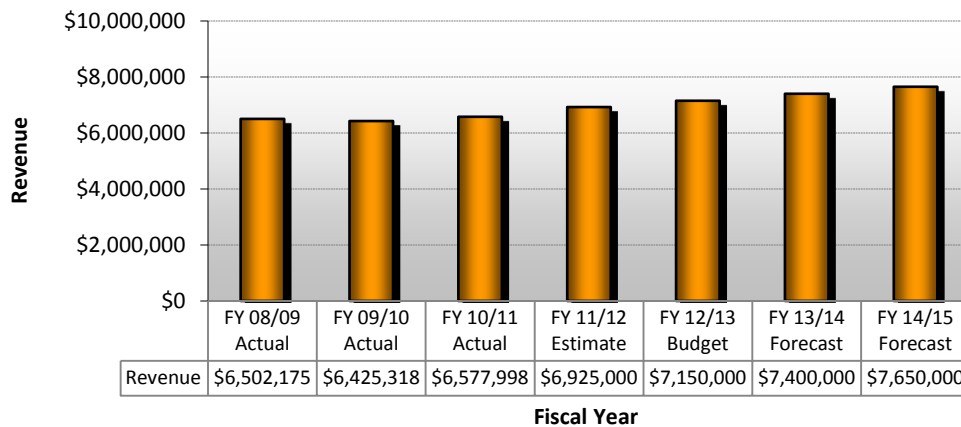
Common Assumptions

1. Interest Income Rate – 0 to 0.25 percent in the state investment pool and operating accounts.
2. The cash basis of accounting is used for budget purposes.
3. Trend analysis with historical information is used to project the budget unless another method is indicated.

1. Sales Tax

The budget assumes that the State of Illinois will continue to timely remit the municipal portion (1 percent) of the State Sales Tax to the Village on point of sales basis. Retail sales in Algonquin reversed the downturn in FY 10/11 and have continued to improve to date. The FY 12/13 budget for sales tax is \$7,150,000 or 8.7 percent more than the FY 10/11 actual and 3.25 percent more than the FY 11/12 estimated actual. The Village economy continues to improve as sales tax receipts have exceeded the peak level of \$6,504,000 in FY 07/08 while the unemployment rate in the village has improved from 9.7 percent in January 2010 to 7.7 percent in December 2011. The unemployment rate in the village had peaked at 9.8 percent in June 2009. While commercial construction in the Village continues to be soft, there is some new building activity at this time which will enhance sales tax collections.

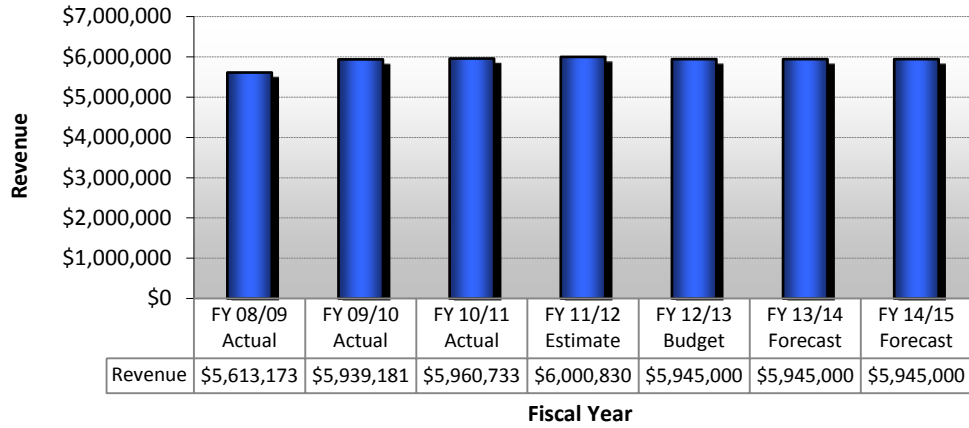
Sales Tax



2. Real Estate Tax

The FY 12/13 budget for real estate taxes in the General Fund is \$5,945,000 which is 0.9 percent less than the FY 11/12 estimated actual. As a home rule community, the village lowered its' portion of the tax levy recognizing the decrease in home values in recent years. The 2009 and 2010 EAV began to drop from the 2008 peak level and it is expected that the 2011 EAV will continue the decline due to real estate selling prices. The Village attained home rule status in 2003 and the Property Tax Limitation Act no longer impacts tax extensions.

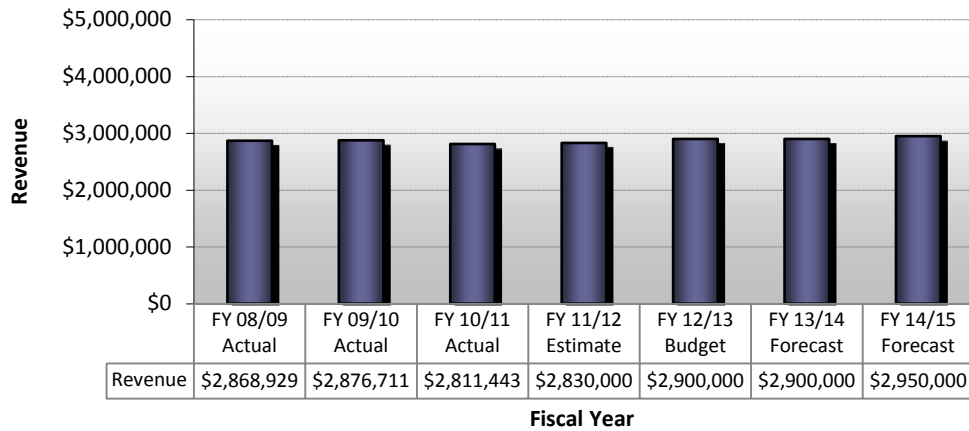
Real Estate Tax



3. State Income Tax

The State of Illinois allocates a portion of State Income Tax and Use Tax revenues to local governments with the distributions for each government based upon population. Our budget for FY 12/13 is \$2,900,000 or 2.5 percent more than the estimate for FY 11/12. Twelve monthly allocations are budgeted using per capita estimates determined by the Illinois Municipal League (IML) and our current population of 30,046 (a 1.4% reduction from 2010). The FY 11/12 estimate is \$2,830,000 or 0.1 percent more than the FY 10/11 actual. The FY 11/12 estimate reflects 12 cash distributions from the state; three of which were in arrears from FY 10/11. The cash flow problems of the State of Illinois have improved to some degree as the state's personal tax rate was increased from 3 percent to 5 percent as of 1/1/2011; however, without a change in the level of allocations to local government.

State Income Tax



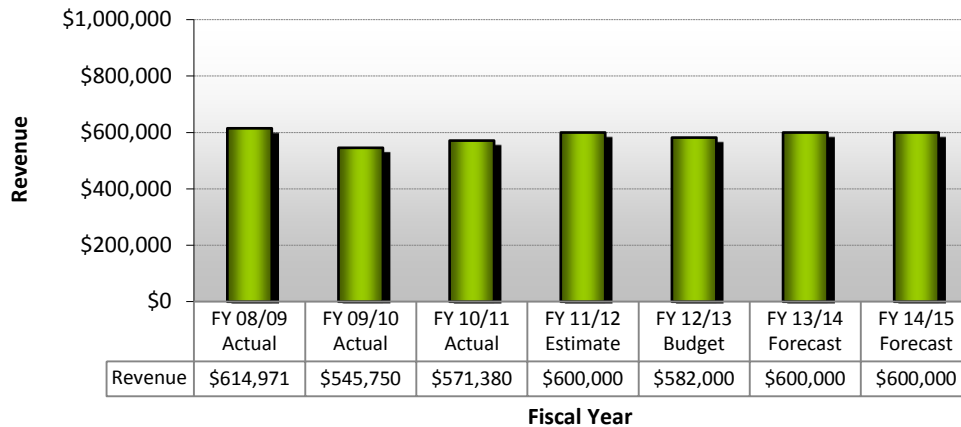
4. Franchise & Telecommunication Fees

Video Television Franchise Fees are based on 5 percent of the gross revenues collected by the local cable service provider and new video service provider. For FY 12/13, \$400,000 is projected for Cable Television Franchise Fees reflecting historical receipts. That budget is 3.6 percent less than the FY 11/12 estimate but 3.4 percent higher than the FY 10/11 actual.

Natural Gas Franchise Fees are no longer budgeted as a revenue item since the new franchise agreement allocates free therms to the village rather than a cash payment. The last cash payment was received in FY 08/09. We expect to use the free therms by December 2012

Telecommunication Fees were implemented as a Simplified Municipal Telecommunications Tax as of January 1, 2003. This tax is administered by the state of Illinois Department of Revenue and collections are remitted by the state to the village. The receipts have been relatively flat since FY 05/06. It appears that competition is reducing pricing but there is no information available for analysis. The current budget of \$182,000 is 1.0 percent less than FY 10/11 actual but equal to the FY 11/12 estimate.

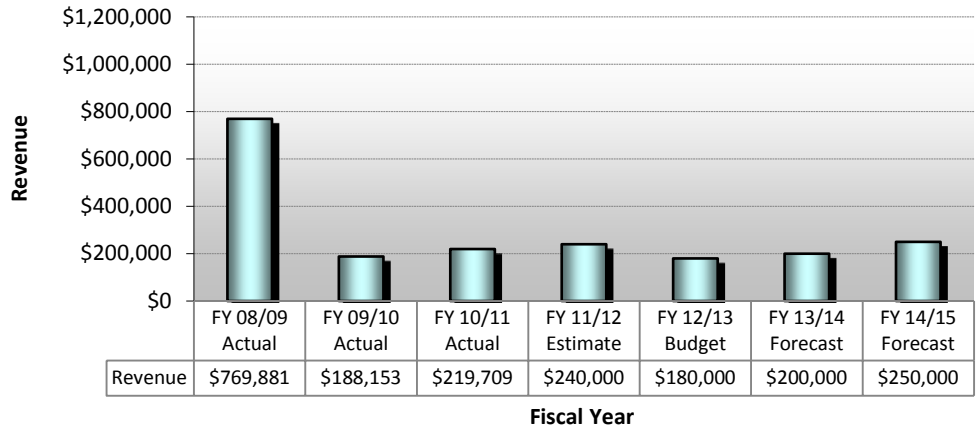
Franchise & Telecommunication Fees



5. Building Permit Fees

FY 12/13 permit fees are budgeted at \$180,000 reflecting maintenance type permits rather than new home permits. The budget is 25.0 percent less than FY 11/12 estimate and 18.0 percent less than the FY 10/11 actual.

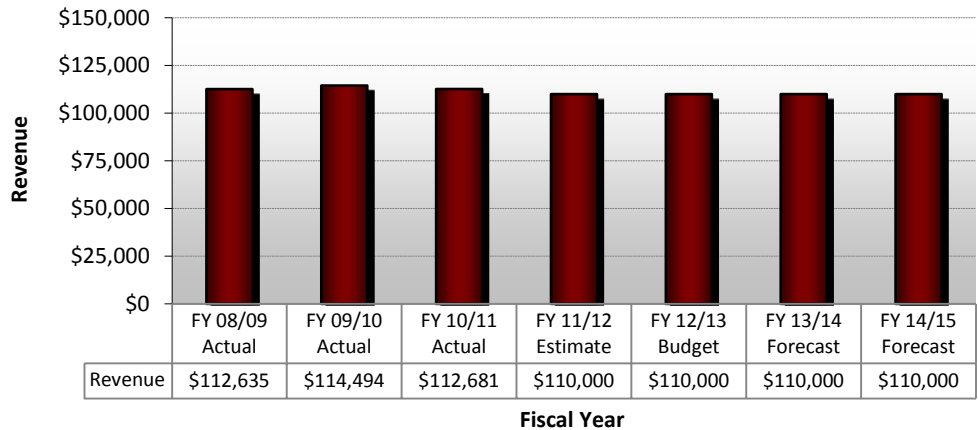
Building Permit Fees



6. Liquor License Fees

The FY 11/12 budget of \$110,000 for liquor licenses reflects the fee schedules associated with the authorized licenses as well as fees for new owners. This is equal to the FY 10/11 actual and the estimate for FY 11/12.

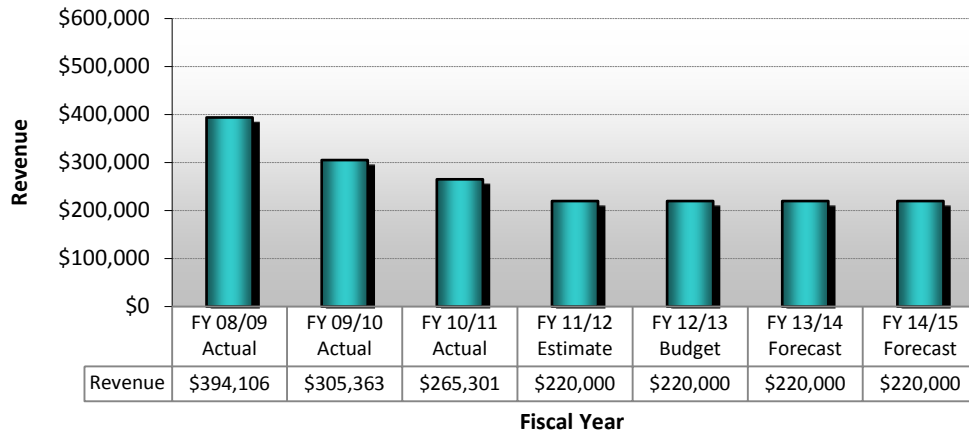
Liquor License Fees



7. Court Fines

Court fines are collected by McHenry County and forwarded to the Village based on ticket violations issued by the Village. The FY 12/13 budget of \$220,000 is 17.1 percent less than the FY 10/11 actual but equal to the estimate for FY 11/12. Other fines collected by the county are budgeted at \$25,100 which is 2.4 percent more than the FY 10/11 actual but equal to the FY 11/12 estimate.

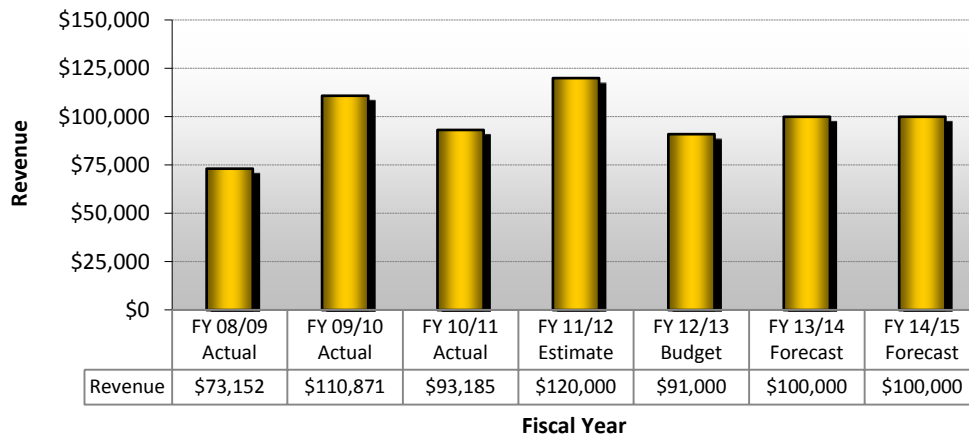
Court Fines



8. Intergovernmental Agreements

This line item accounts for payments received from other units of government pursuant to agreements for police officer assignments. This includes a liaison officer assigned to Community Unit School District 300 and one officer assigned to the North Central Narcotics Task Force. Pursuant to these agreements, \$91,000 has been budgeted for FY 12/13 which is 24 percent less than the estimate for FY 11/12. The budget is 2.3 percent less than FY 10/11.

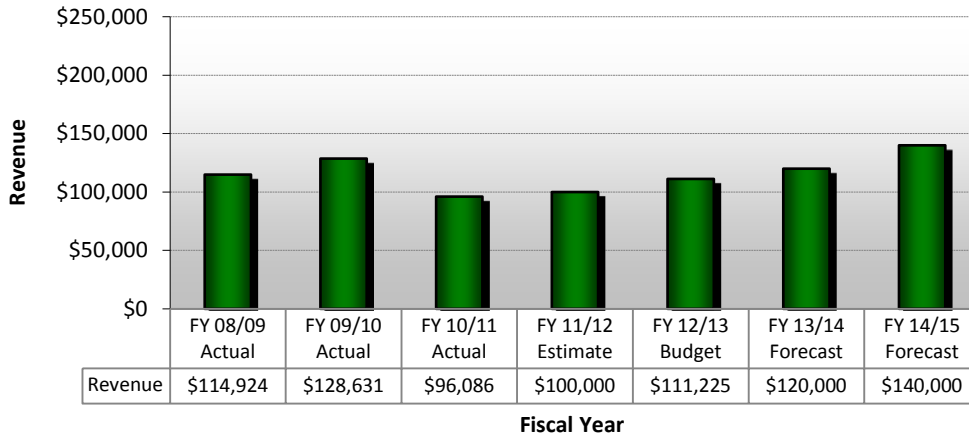
Intergovernmental Agreements



9. Recreation Programs

This line item accounts for registrations for events and recreation programs. Revenues are projected at \$111,225 which is 16 percent and 11 percent more than FY 10/11 actual and FY 11/12 estimate respectively. The increase is due to the introduction of adult athletic leagues and other continued development for this relatively new program which changes each year.

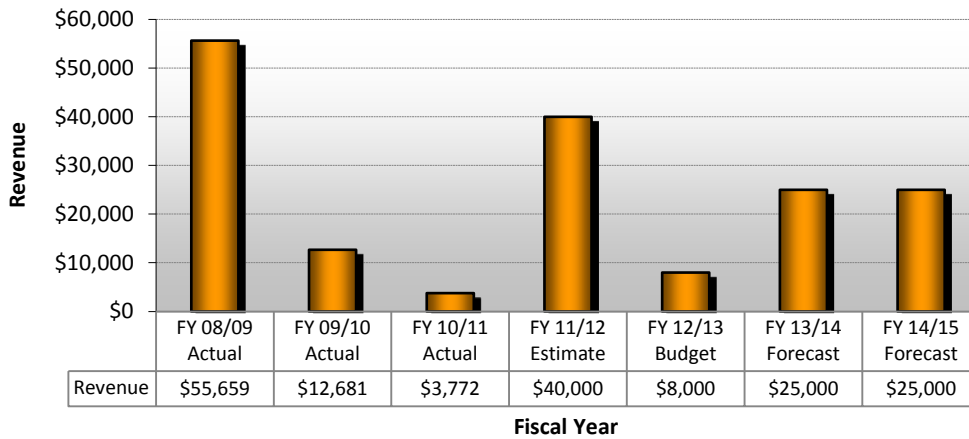
Recreation Programs



10. Sale of Surplus Equipment

Surplus property that is approved for sale through auction includes motor vehicles, outdated computer equipment and other equipment. A total of \$8,000 is projected to be received in FY 12/13 which is 112 percent more than FY 10/11 actual but 80 percent less than estimate in FY 11/12 as a number of vehicles were sold at auction this year.

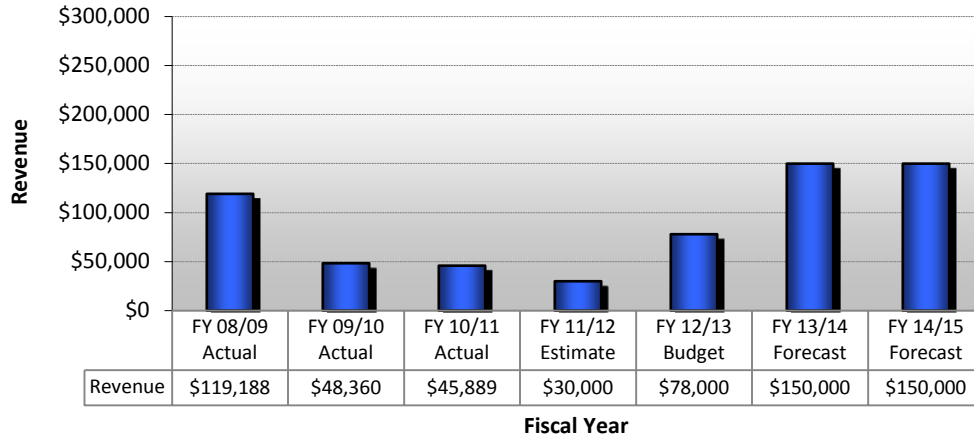
Sale of Surplus Equipment



11. Interest Income

Interest income in the General Fund is budgeted at \$78,000 which is 70 percent and 160 percent more than the FY 10/11 actual and FY 11/12 estimate. The current policy of the Federal Reserve regarding the Federal Funds Rate unfavorably impacts our investment yields for certificates of deposit and other interest bearing accounts. This budget anticipates higher income from fixed income securities including investment grade corporate bonds with maturities not to exceed three years.

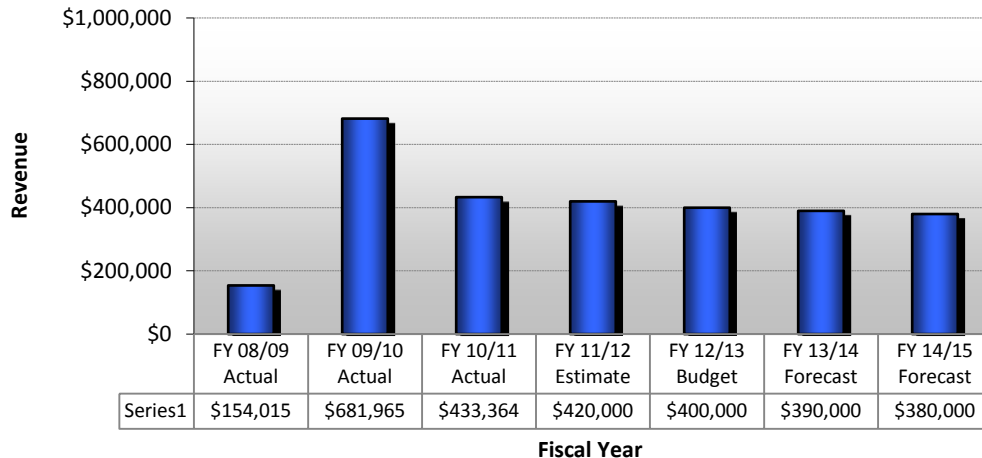
Interest Income



12. Traffic Light Enforcement

The red light camera enforcement program was implemented in the fall of 2009 and was designed to improve public safety at intersections with a history of high accident and traffic light violations. Citations are issued based on camera and video evidence of violations that exceed the standards set by the Police Department. The program was initiated late in FY 08/09. The FY 12/13 budget is \$400,000 or 7 percent less than FY 10/11 actual and 5 percent less than FY 11/12 estimate. It appears that the public has begun to adjust driving habits because of the possibility of traffic tickets. Village traffic studies indicate that accidents have decreased village wide.

Traffic Light Enforcement

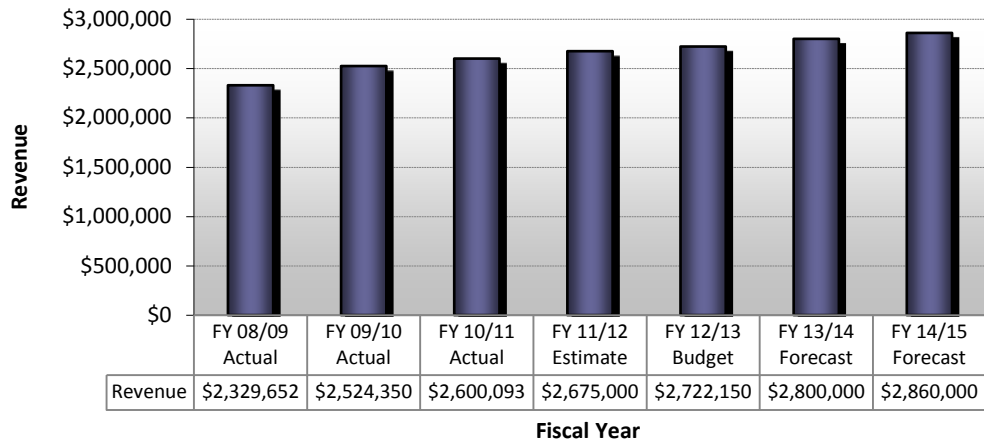


Water and Sewer Fund

1. Water Fees

The current rate of \$3.75 per 1,000 gallons became effective on February 1, 2012 and is an increase of 7 percent over the previous rate. The rate is scheduled to increase again by 6.7 percent on February 1, 2013. The FY 12/13 budget of \$2,722,150 is 4.7 percent higher than FY 10/11 actual and 1.8 percent higher than estimate for FY 11/12. Water usage in the village has flattened and is believed to be attributable to the economy with its impact on family budgets and home foreclosures.

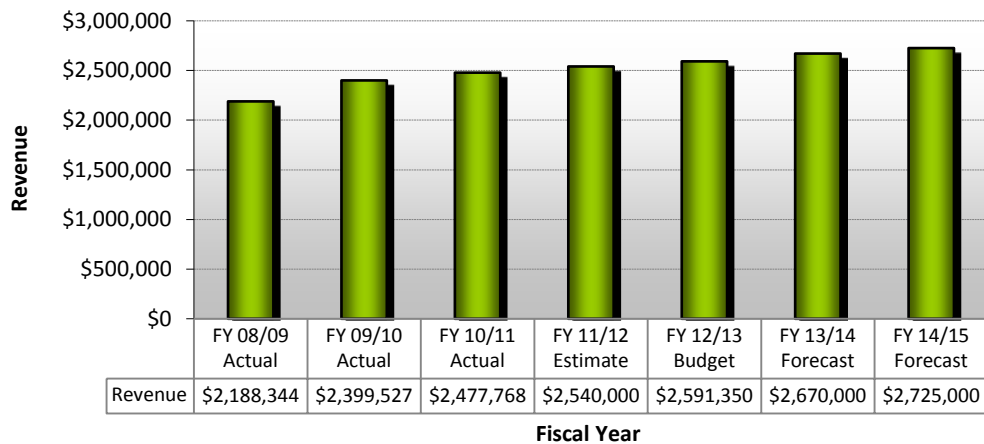
Water Fees



2. Sewer Fees

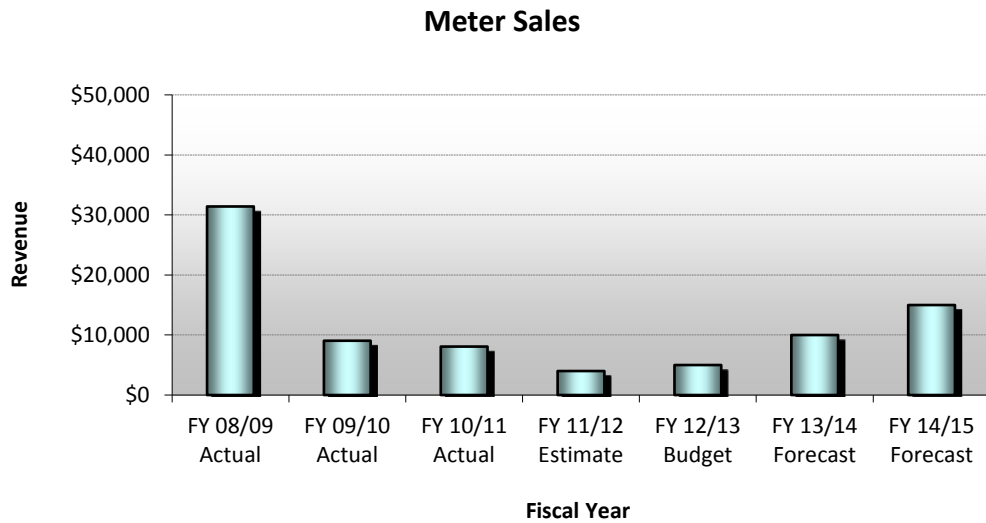
The current rate of \$3.55 per 1,000 gallons became effective on February 1, 2012 and is an increase of 7 percent over the previous rate. The rate is scheduled to increase again by 7.3 percent on February 1, 2013. The FY 12/13 sewer fee budget of \$2,591,350 is 4.6 percent higher than FY 10/11 actual and 2 percent higher than FY 11/12 estimate for the same reasons as water fees.

Sewer Fees



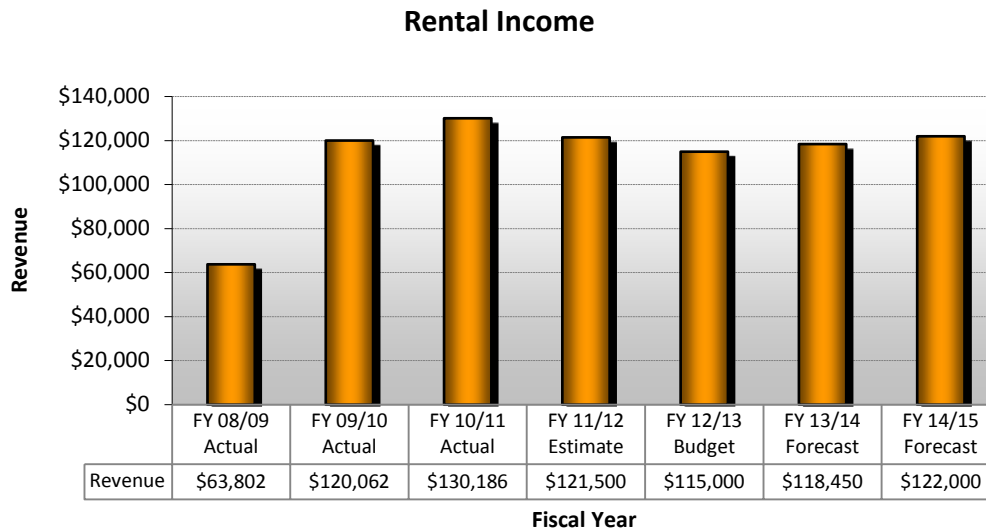
3. Meter Sales

The FY 12/13 meter sales budget of \$5,000 is 38 percent less than FY 10/11 actual but 25 percent more than FY 11/12 estimate. The number of new home building permits issued in recent years has significantly declined due to the economy.



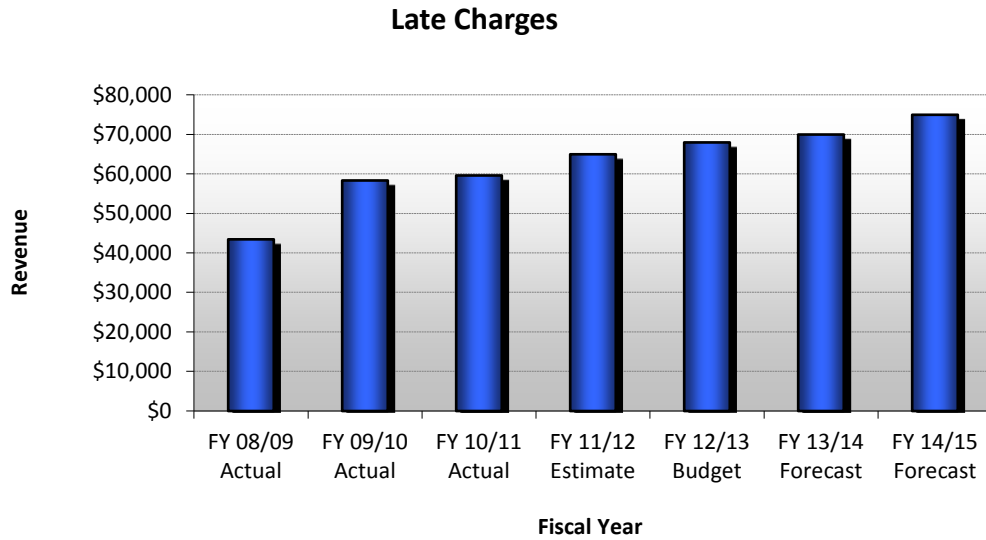
4. Rental Income

The FY 12/13 budget of \$115,000 is 11.7 percent less than FY 10/11 actual and 5.3 percent lower than estimate for FY 11/12 due to termination of one agreement. The rental income is fees paid annually by wireless service providers for antenna placed on Village utility property. The increase through FY 10/11 had been due to additional agreements.



5. Late Charges

The FY 12/13 late charges budget of \$68,000 is 14 percent higher than FY 10/11 actual and 13 percent higher than FY 11/12 estimate. The fees are assessed when utility bill payments are received after the due date.



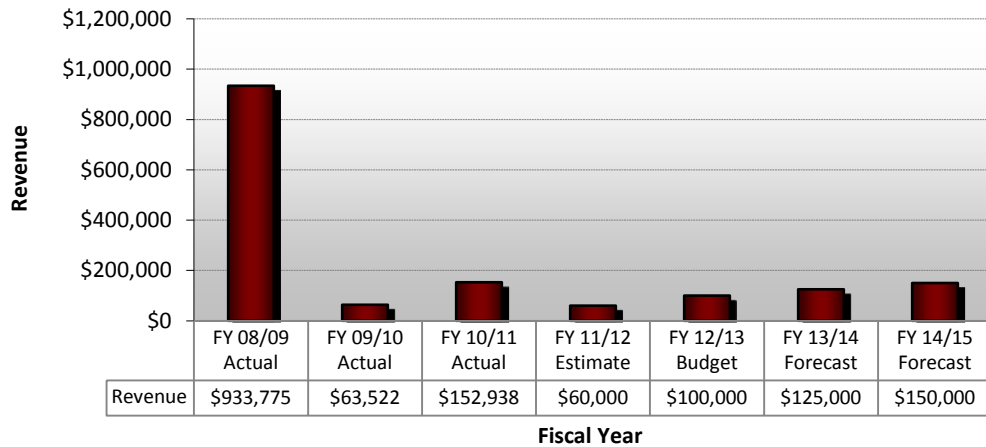
Water and Sewer Improvement and Construction Fund

1. Connection Fees

Water Tapping Fees for homes connecting to the Village’s water mains are assessed fees based on the number of bedrooms in the dwelling unit. The FY 12/13 budget is \$50,000 in the Water & Sewer Improvement and Construction Fund this year as residential and commercial construction since 2008 continue to be soft. The budget is 42 percent less than FY 10/11 actual but 67 percent more than estimated for FY 11/12.

Sewer Tapping Fees for homes connecting to the Village’s sewer mains are assessed fees based on the number of bedrooms in the dwelling unit. The FY 12/13 budget is \$50,000 as there is a lack of development at this time. The budget is 25 percent less than FY 10/11 actual but 67 percent more than the estimate for FY 11/12. The reduction is due to the lack of commercial permits and reflects the lack of building activity expected in residential subdivisions.

Connection Fees

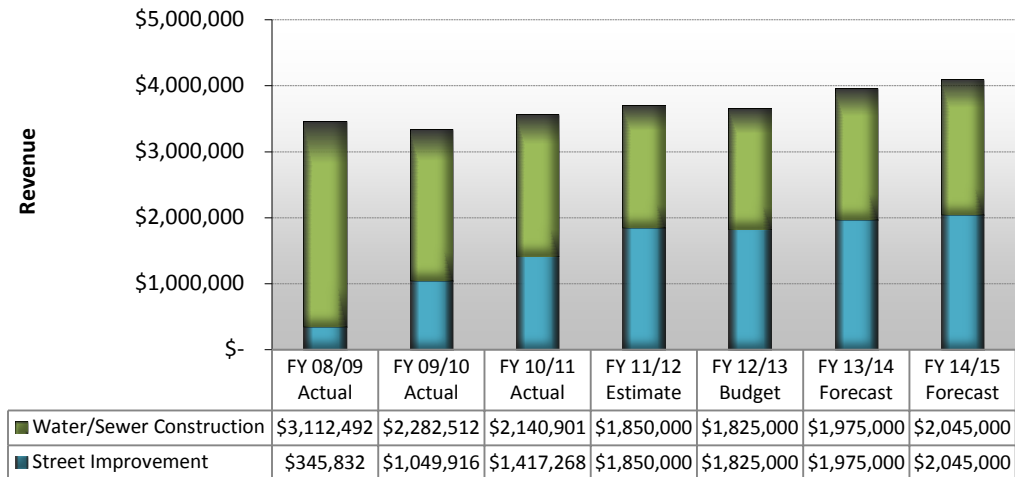


2. Home Rule Sales Tax

The Village of Algonquin is a home rule municipality. State statutes allow home rule municipalities the ability to impose an additional sales tax on all retail sale items except certain food, drugs and licensed vehicles. As of July 1, 2006, a home rule sales tax of 0.75 percent was implemented in the Village. The funds are allocated to capital projects and debt service.

50 percent of Home Rule Sales Tax Revenues, or \$1,825,000, will be allocated to the Water & Sewer Improvement and Construction Fund this year to partially finance well improvements and related raw water line and other capital items. This is a reduction from 60 percent in prior years and causes the budget to be 17 percent less than FY 11/12 estimate and 15 percent less than FY 10/11 actual.

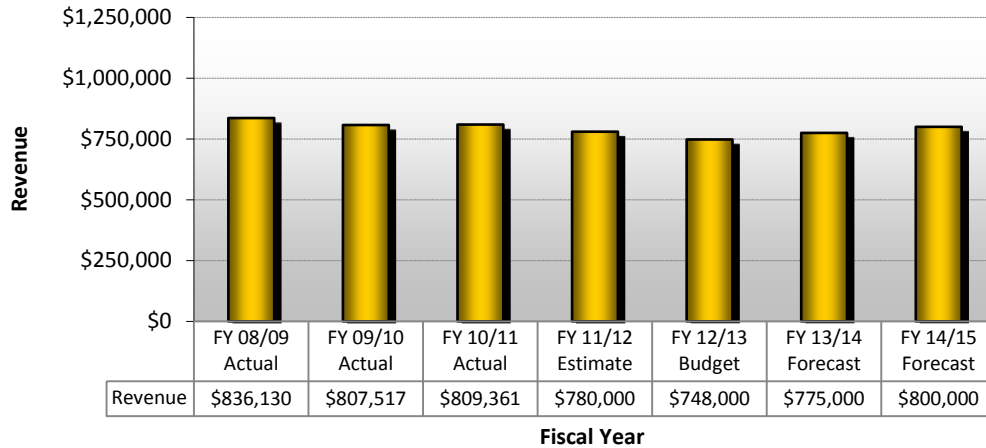
Home Rule Sales Tax



Motor Fuel Tax Fund

This is a state shared revenue source that is based on state taxes collected on gasoline and diesel fuel sales. The revenue is directly affected by the consumption of motor fuels and is sensitive to fluctuation in fuel prices when increasing prices may curtail the use of motor vehicles. The state distribution to municipalities is based on population and the funds can be used for the construction, maintenance, and extension of municipal streets as well as other authorized uses. The Village must comply with strict standards and regulations for the use of these funds. The IML monitors collections and distributions received by local governments from the Illinois Department of Transportation. IML also provides local government with a per capita estimate of the future distributions for local government planning purposes. The Village also participates in the state's High Growth City Distribution which will result in additional funds of approximately \$38,000 and total budgeted distributions of \$748,000. This would be a decrease of 4.1 percent from FY 11/12 estimate and 7.6 percent less than FY 10/11 actual. In the past two years, the state distributed \$132,374 to the village as a Capital Program allotment. There has been no announcement for this FY as yet.

Motor Fuel Tax Fund

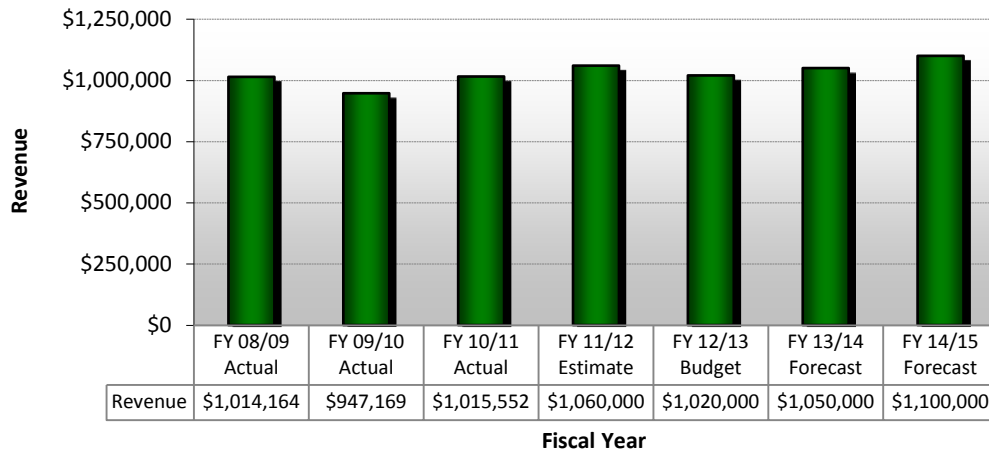


Street Improvement Fund

1. Utility Tax Receipts

The FY 12/13 budget for Utility Tax is \$1,020,000 attributable to the 4 percent tax on electric kilowatt usage and a 1 percent use tax billed on natural gas therm usage. Since growth in the Village has slowed, changes in the Utility Tax revenues depend on energy usage by existing customers and seasonal temperatures. This utility tax budget is .4 percent higher than FY 10/11 actual but 3.4 percent less than FY 11/12 estimate.

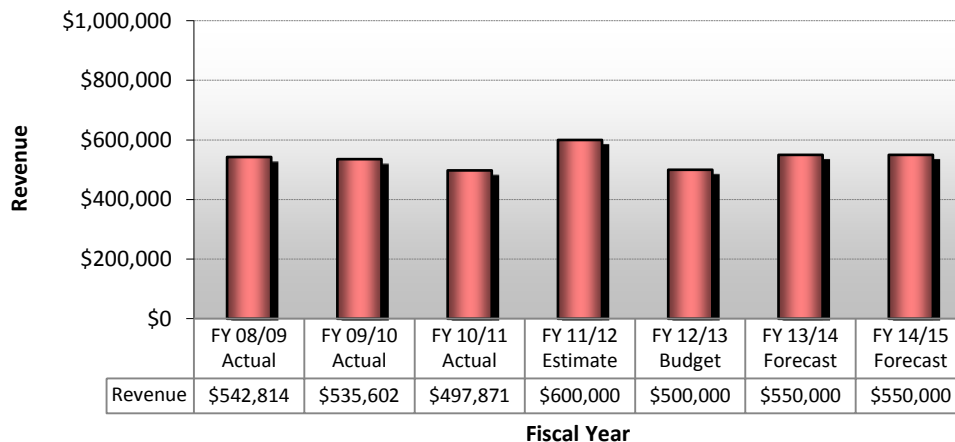
Utility Tax Receipts



2. Telecommunications Tax

The Telecommunications Tax has been administered by the State of Illinois Department of Revenue since January 1, 2003 as part of the Simplified Municipal Telecommunications Tax. The tax is collected by the state and remitted only to the participating municipalities. The receipts have been flat or slowly decreasing since FY 07/08. The FY 12/13 budget of \$500,000 is 17 percent less than estimate for FY 11/12 but 0.4 percent more than FY 10/11 actual. There is no information available for analysis at the municipal level.

Telecommunications Tax

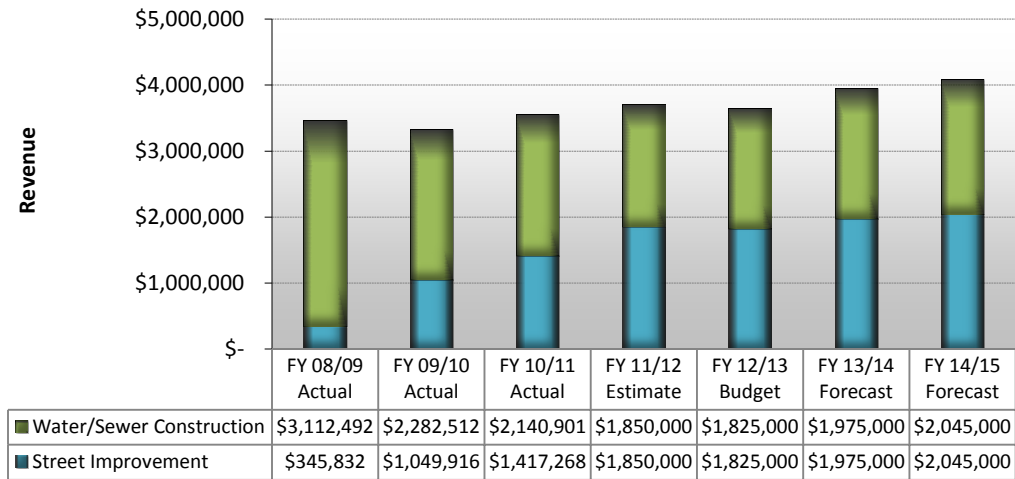


3. Home Rule Sales Tax

The Village of Algonquin is a home rule municipality. State statutes allow home rule municipalities the ability to impose an additional sales tax on all retail sale items except certain food, drugs and licensed vehicles. As of July 1, 2006, a home rule sales tax of 0.75 percent was implemented in the Village. The funds are allocated to capital projects and debt service.

The allocation of Home Rule Sales Tax to this fund for the FY 12/13 budget is now 50 percent of receipts or \$1,825,000. The allocation in FY 07/08 was 10 percent, 33 percent in FY 09/10, and 40 percent in FY 10/11 as more HRST revenues are being directed to this fund.

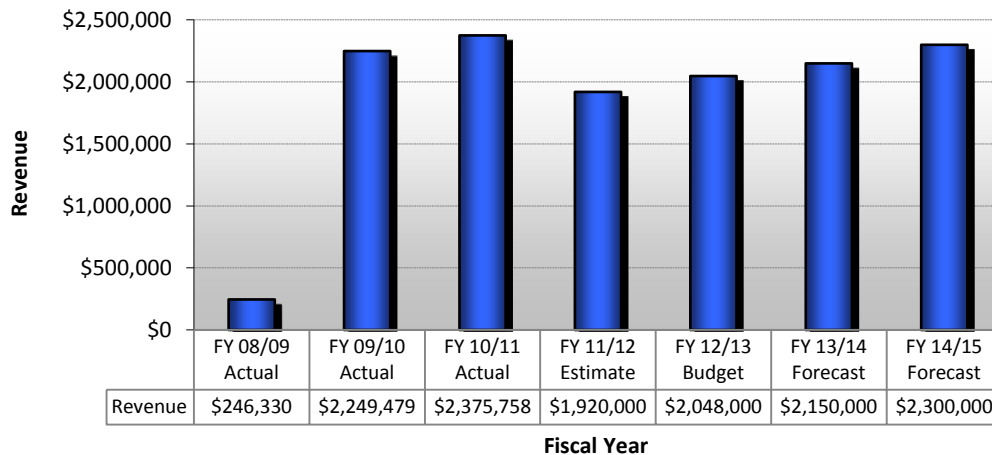
Home Rule Sales Tax



Police Pension Fund

The major revenues in this fund fall into three categories: Employer Contributions, Investment Income, and Employee Contributions. The employer contribution of \$988,000 is determined by the annual independent actuarial study. This amount is used in the tax levy and becomes the employer contribution to the Pension Fund when collected via property taxes. The FY 12/13 budget is 8 percent higher than FY 10/11 actual and 6 percent higher than the FY 11/12 estimate. The negative return on investments in FY 08/09 contributed to the Employer Contribution increase in the following years. Investment income of \$635,000 is estimated by an analysis of existing investments and current market conditions which influence the expected return on investment. This budget is 10 percent higher than the FY 11/12 budget due to improved market conditions and expectations by economists. The final major revenue of \$425,000 is contributions from officer salaries at 9.91 percent which is set by state statute. The FY 12/13 budget is 3.4 percent higher than FY 10/11 actual and 4 percent higher than the FY 11/12 budget. The general increases in police salaries are offset by one open position that will not be filled during this fiscal year. The total FY 12/13 revenue budget of \$2,048,000 is an increase of 7 percent over the FY 11/12 budget but 14 percent less than FY 10/11 actual attributable to improved market conditions in the financial industry that year.

Police Pension Fund

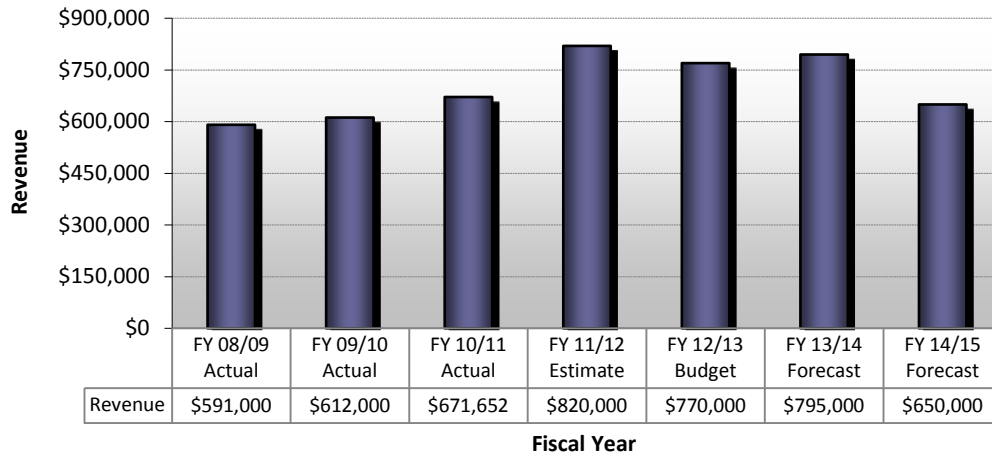


Debt Service Fund

The Village has one debt service fund which is used for the retirement of debt issued for construction of buildings in the general fund. Inter-fund transfers provide funding for all debt service expenditures in this fund. The budgeted transfer from the General Fund in FY 12/13 is \$770,000 which is 2 percent higher than the FY 11/12 budget.

Interest income is budgeted at \$10,000 which is substantially less than the two prior years when interest income from an escrowed treasury bond was reported here for payment of interest expenses for Bond Series 2005B. Bond Series 2002B was called on April 2, 2012 and Bond Series 2005B escrowed proceeds were used to retire that debt.

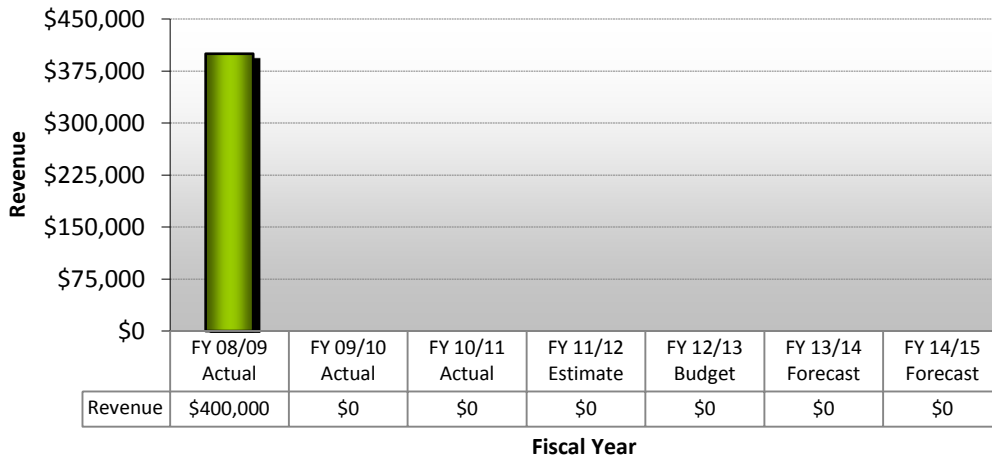
Debt Service Fund



Park Grants

There are no grants presently budgeted in this fund.

Park Grants

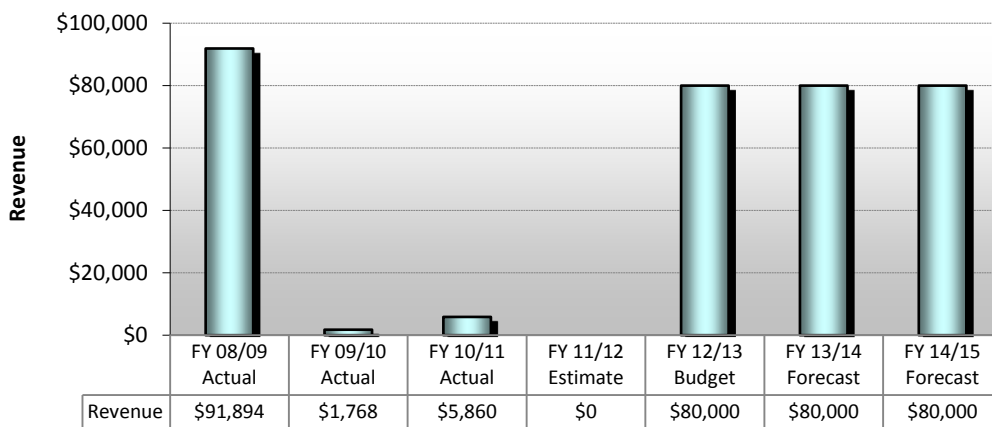


Fiscal Year

School Donation Impact Fees

School Donation Impact Fees are collected by the Village according to our ordinances and paid to the school districts upon request. The FY 12/13 budget is \$80,000. The estimated actual for FY 11/12 is –0- reflecting the lack of residential housing permits.

School Donation Impact Fees

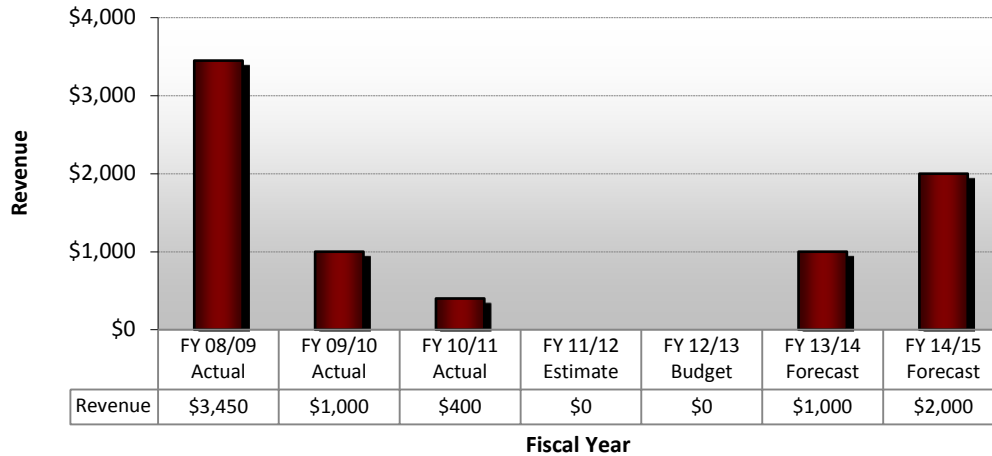


Fiscal Year

Municipal Facility Fee

There is no construction planned that will generate fees in this fund during FY 12/13. Estimated actual for FY 11/12 is \$-0- reflecting no permits for new homes.

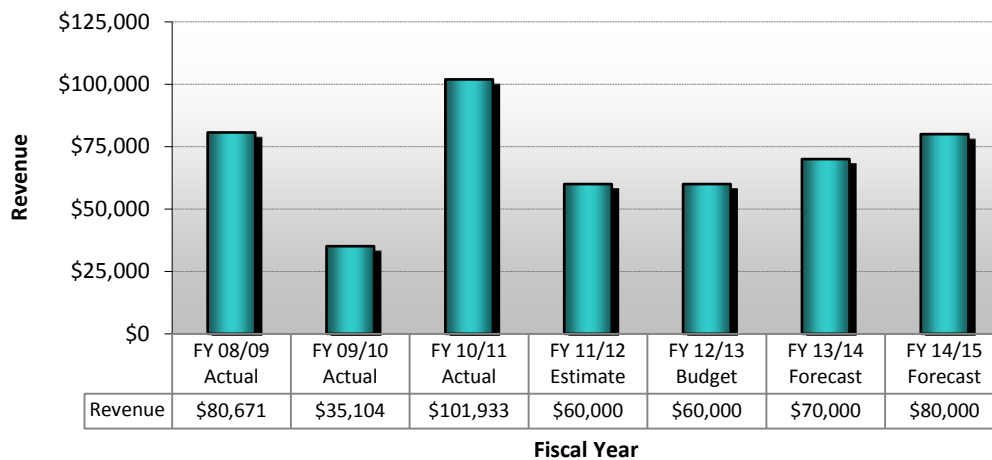
Municipal Facility Fees



Hotel Tax Fund

The hotel tax is 5 percent of hotel room billings and the FY 12/13 budget is \$60,000 which is equal to the FY 11/12 estimate. These revenue receipts have softened recently due to general economic conditions.

Hotel Tax Receipts





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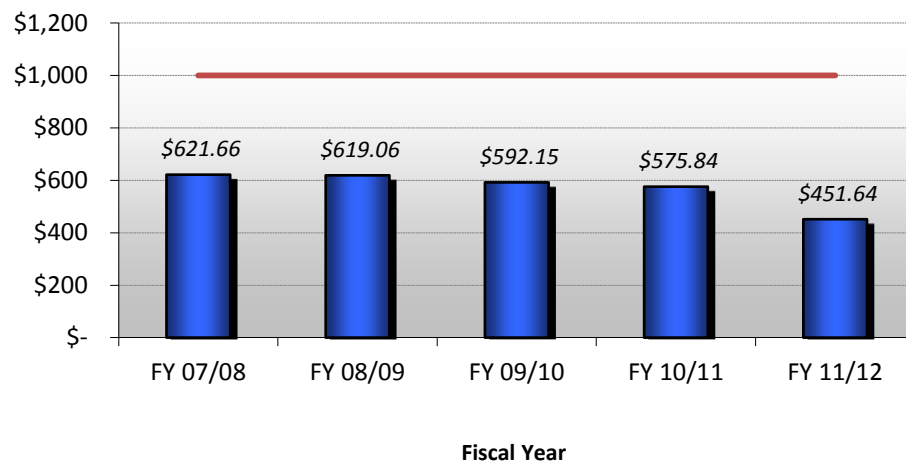
Debt Management Trends

The following information displays the financial limit ratios set forth by the Village in its debt management policy adopted in 2009. The charts below display a five year history of debt management trends and aid Village staff in future capital financing and validating compliance with the financial limit ratios set forth by the Village. This information is continually tracked to monitor the Village's debt service and position.

General Obligation Debt per Resident

The graph below illustrates General Obligation (G.O.) debt per Village resident. This graph does not include debt of overlapping jurisdictions (school districts, fire protection districts, library districts, etc.). In FY 04/05, the Village issued debt for the expansion of its Wastewater Treatment Facility. The decreasing trend in debt per resident shown below is expected to continue as the Village pays down existing debt.

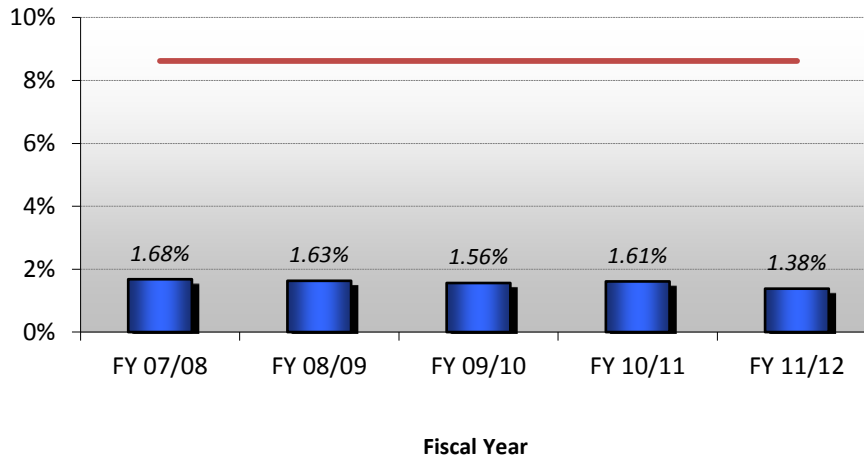
G.O. Debt per Resident



Ratio of General Obligation Debt to EAV

This graph illustrates the ratio of G.O. debt to the Village’s equalized assessed value (EAV). As a home rule community, the Village has adopted a threshold set forth by State Statutes for non-home rule municipalities’ limitation of the amount of debt that may be legally incurred. The limitation set by Statute is 8.625 percent of the most recent EAV of the real estate in the Village’s boundaries. The ratio of G.O. Debt to EAV is well below this threshold and is generally decreasing. In 2011 the Village’s EAV decreased, accounting for the slight increase in this ratio.

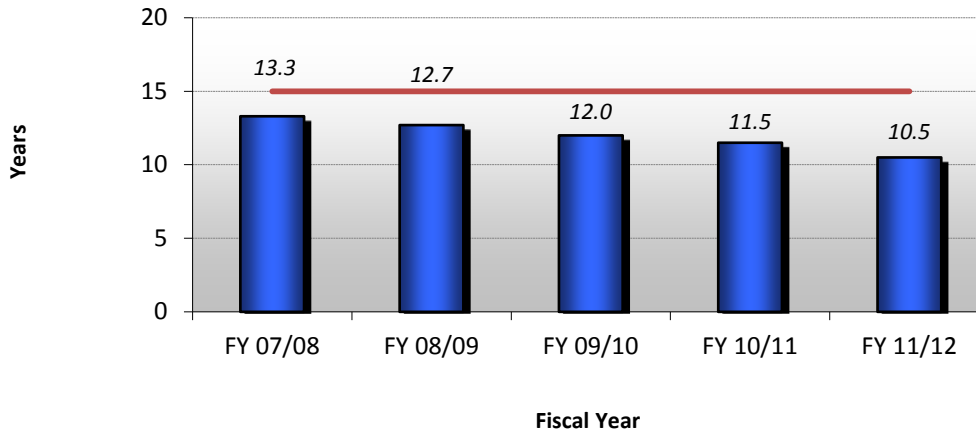
Ratio of G.O. Debt to EAV



Weighted Average Maturity of General Obligation Debt

When practical, the Village utilizes an even annual debt service pattern in its capital financing. During high growth periods of the late 1990s and early 2000s, the Village issued debt to construct facilities to serve the growing population. As such, this measure peaked in FY 06/07 and continues to decrease as the Village pays down existing debt. This trend is expected to continue in the near future, creating a larger margin between the weighted average maturity of G.O. debt and the 15-year limit set by the Village.

Weighted Average Maturity of G.O. Debt

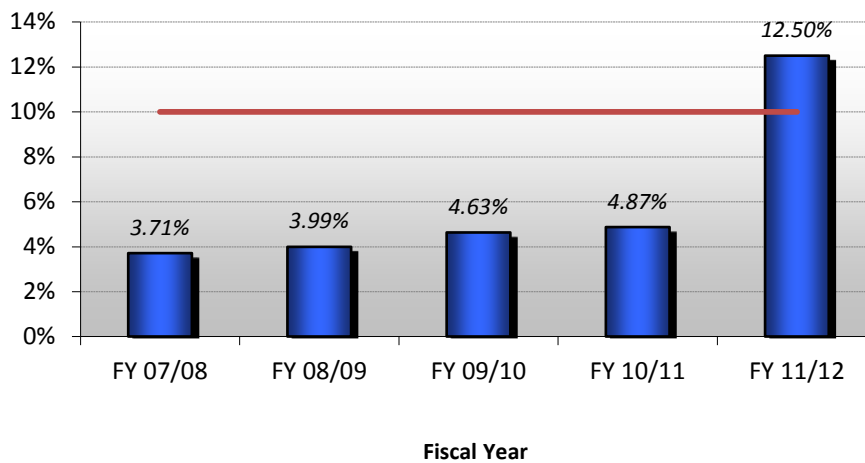


Ratio of General Obligation Debt Expenditures to Total Budget Expenditures

The ratio of G.O. Debt expenditures to total budget expenditures monitors what portion of the Village's operating budget is dedicated to debt service. The increasing trend shown below is expected to continue until 2015 when Bond Series 2010 will be retired. This trend has been exaggerated during the most recent fiscal years as revenues and expenditures have generally been flat. Despite this trend, the Village is well within its self-imposed 10 percent limit.

An advanced refunding of Bond Series 2002B was issued in 2005 with proceeds escrowed to provide funds for the call date of April 1, 2012. Retirement of \$2.8 million in 2002B debt caused the percent of debt service to budgeted expenditures to balloon for this year only.

Ratio of G.O. Debt Expenditures to Total Budget Expenditures



Revenue Debt Coverage

The Village of Algonquin does not have any revenue debt outstanding.



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Financial Policies

The Village of Algonquin has a tradition of sound municipal financial management. The Annual Budget includes a set of policies to be followed in managing the financial and budgetary affairs of the Village. These policies will allow the Village to maintain its strong financial condition, as well as quality services now and in the future.

Budget Policies

1. Budget System

The Village of Algonquin adopted the budget system for spending limits via Ordinance 92-O-82 pursuant to 65 ILCS 5/8-2.9.1 through 5/8-2-9.9 as authority. The budget system provides for the following:

By a vote of two-thirds of the corporate authorities then holding office, a budget officer may be appointed in every city or village. The budget officer shall be designated by the president with the approval of the corporate authorities. The designated budget officer in the Village of Algonquin is the Village Manager.

Among other duties, the budget officer has the responsibility to complete an annual budget which the corporate authorities must adopt before the beginning of the fiscal year to which it applies. The budget must include estimates of revenues available to the municipality for the fiscal year together with recommended expenditures for the municipality and all of the departments, commissions and boards.

The budget system has two significant improvements over the appropriation system which is another method of setting spending limits for the municipality. First, revision of the annual budget is permitted by a vote of two-thirds of the members of the corporate authorities then holding office. The budget may be revised by deleting, adding to, changing or creating sub-classes within object clauses and object clauses themselves. 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.

Second, the budget system authorizes the accumulation of funds over a period of years to be used to construct capital improvements along with a fund for contingency purposes.

2. Reserve Policy

The Village will maintain an operating cash reserve of at least 25% with a future goal of 50% of the total General Corporate Fund annual budgeted expenditures. The reserve shall be the minimum cash and cash equivalent unencumbered monies created and maintained to provide the capacity to:

- A. offset unexpected downturns or revision in any general corporate fund revenue.
- B. provide a sufficient cash flow for daily financial needs at all times.
- C. offset unexpected increases in general corporate fund expenditures.

The Village will maintain a Vehicle Replacement Cash Reserve with the funds designated for replacement of vehicles (with the exception of police squad cars) in the General Fund. The

intention is to smooth the impact of high cost vehicle purchases with annual monies set aside to provide funds for replacement of vehicles as follows:

- A. The vehicle replacement schedule with values will be determined by the Internal Services Superintendent.
- B. The funding source will not increase tax rates or debt burden.
- C. The funding will come from unencumbered cash surpluses that exceed the requirements for a 25% operating cash reserve.
- D. Funds for purchases will come from the Vehicle Replacement Cash Reserve.

Comment: The FY 12/13 Vehicle Replacement budget is \$0 due to the recessionary economy.

The Village will maintain a Water and Sewer Operating Fund cash reserve of at least 25% of the total Water and Sewer Operating Fund annual budgeted expenditures less debt service.

The Village will maintain a Village Construction Fund operating cash reserve for the construction of village facilities other than water and sewer related structures. Funding is provided from a Municipal Facility Fee on new home permits as well as transfers from the General Fund that will not impair the cash reserve policy of the General Corporate Fund. The cash reserve is expected to assist the pay-as-you go policy as referenced in section 12. Debt Administration.

If fund balances are used to support one-time capital and one-time non-operating expenditures, the funds must be specifically budgeted by the Village Board.

3. Contingencies

The annual budget may contain funds set aside for contingency purposes not to exceed 10 percent of the total budget without the amount set aside for contingency purposes. The budget officer shall have authority to make changes to the budget using the contingency budget.

Comment: The FY 12/13 expenditure budget contains a \$0 working capital contingency due to the economic difficulties in the local area as well that of the State of Illinois. The economy in Illinois has not recovered as the State continues to manage its cash flow difficulties, at least in part, by delaying payment of the income tax allocations to municipalities, presently four months in arrears.

4. Cash Basis of Accounting

Budgets are prepared on the cash basis of accounting with only transactions involving the source and use of cash being budgeted. Non-cash transactions such as depreciation and revenue accruals are not recognized in the budget. Refer to the Basis of Accounting (Section 10) for further explanation of this basis of accounting.

5. Balanced Budget

A balanced budget exists when revenues are equal to or in excess of expenditures for operating expenses and/or a cash reserve exists to offset large capital expenses.

6. Revenue Policies

The Village endeavors to maintain a diversified and stable revenue base to shelter it from short-term fluctuations in any one revenue source. The revenue mix combines elastic and inelastic revenue sources to minimize the effect of an economic downturn.

- A. Through the Village's economic development program, the Village will strive to strengthen its revenue base.
- B. Each existing and potential revenue source will be reexamined annually.
- C. The Village will maintain a revenue monitoring system to assist in trend analysis and revenue forecasting.
- D. The Village will oppose state and/or federal legislation that will mandate costs to units of local government without providing a new or increasing an existing revenue source to pay those costs.
- E. The Village follows a "cost of service" approach which results in user fees, rates and customer charges being sufficient to cover the cost of providing the service. Each year the Village will establish user fees, rates and charges at a level related to the cost of providing the service and to adjust for the effects of inflation.
- F. The Village will set fees and user charges for each enterprise fund, such as Water and Sewer, at a level that fully supports the total direct and indirect cost of the activity.
- G. The Village will not use one-time revenue for continuing expenses. All new and continuing expenses will be based on known and conservatively projected revenue sources. The identification of new, but one-time revenue opportunities (i.e. state and federal grants) will be used to fund one-time expenses such as capital equipment, purchases and small capital projects not involving on-going operating expenses.

7. Expenditure Policies

- A. The Village will maintain a level of expenditures which will provide for the public well-being and safety of the residents of the community.
- B. Expenditures will be within the confines of generated revenue and/or cash reserves.
- C. The Village will maintain expenditure categories according to state statute and administrative regulation.
- D. Services will parallel and adjust to the Village's inelastic revenue sources in order to maintain the highest level of service. During period of economic upturn, long term expansion of core services will be limited to the anticipated increase of those sources.
- E. Expenditure forecasts will be cognizant of the elastic and inelastic structure of revenues.
- F. Annual operating budgets should provide for adequate design, construction, maintenance and replacement of the Village's capital plant and equipment.
- G. A performance based employee compensation package consistent with sound economic policies of the Village of Algonquin is maintained to recruit and to retain qualified employees.

8. Cash Management

- A. An investment policy has been adopted by the Village Board. The investment policy provides guidelines for the prudent investment of the temporary idle cash and outlines the policies for maximizing the efficiency of the cash management system. The ultimate goal is to enhance the economic status of the Village while protecting its pooled cash.
- B. The cash management system is designed to accurately monitor and forecast expenditures and revenues, thus enabling the Village to invest funds to the fullest extent possible. The Village attempts to match funds to projected disbursements.
- C. In order to maximize interest earnings, the Village commingles the cash of all funds with the exception of the Police Pension Fund. Interest revenue derived from commingled cash is allocated to the participating funds monthly based on the relative cash balance of each fund.
- D. Criteria for selecting investments and the order of priority are:

- i. Legal - The investment program must be in conformance with federal laws, state statutes, local ordinances, and internal policies and procedures. State statutes govern the investment of public funds and provide the general framework for investment activity and fiduciary responsibilities.
- ii. Safety - The safety and risk associated with an investment refers to the potential loss of principal, interest or a combination of these amounts. The Village only invests in those investments that are considered safe.
- iii. Liquidity - This refers to the ability to "cash in" at any moment in time with a minimal chance of losing some portion of principal and interest. Liquidity is an important investment quality especially when the need for unexpected funds occur occasionally.
- iv. Yield – This is the potential dollar earnings an investment can provide, and is sometimes described as the rate of return.
- v. All monies that are due to the Village shall be collected as soon as possible. Monies that are received shall be deposited in an approved financial institution no later than the next business day after receipt by the Village.

9. Accounting, Auditing and Financial Reporting Policies

The Village will establish and maintain a high standard of accounting practices in conformance with Generally Accepted Accounting Principals (GAAP) for governmental entities as promulgated by the Governmental Accounting Standards Board (GASB). The following summarizes significant accounting policies of the Village.

- A. Reporting Entity - the Village is a municipal corporation under Illinois Compiled Statutes governed by an elected Board of Trustees and Village President.
- B. Fund Accounting - the accounts of the Village are organized on the basis of funds and account groups, each considered to be a separate set of self-balancing accounts comprising assets, liabilities, fund balance or equity, revenue, and expenditures or expenses as appropriate. 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 funds are grouped as follows:

General Fund – the General Fund is the general operating fund of the Village. It is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is divided into the following functional areas:

- Village Board/Clerk/Commissions/Committees
- General Services Administration
- Police Department
- Public Works Department
- Community Development Department
- Multidepartmental

Special Revenue Funds – the Special Revenue Funds are used to account for the accumulation of revenues that are legally restricted to expenditures for specific purposes. The special revenue funds include 1) Cemetery Fund – to account for the operations of the Village owned cemetery with funding from fees, donations, and Cemetery Trust cash and transfers from the General Fund. 2) Motor Fuel Tax Fund – accounts for motor fuel tax revenues and expenditures for the maintenance and construction of street related purposes/programs and capital projects authorized by the Illinois Department of Transportation. Financing is provided from the Village’s

share of State motor fuel taxes. 3) Street Improvement Fund – to account for infrastructure maintenance and improvements with funding provided by home rule sales tax, utility taxes and the telecommunications tax. 4) Swimming Pool Fund – accounts for the operations of the municipal swimming pool with funding from seasonal passes and daily fees, 5) Park Fund – to account for the acquisition and development of new park sites financed by state grants and developer contributions. 6) Special Revenue Fund – includes the Community Development Block Grant - accounts for the use of State grant monies earmarked for small business loans; Cul de Sac – to account for the maintenance of cul-de-sacs within the Village with funding provided by developer impact fees; Hotel/Motel Tax – to account for village and tourism related uses with funding provided by hotel/motel taxes; and School Donations – to account for revenue from developer impact fees that the Village transfers to the appropriate school district.

Debt Service Funds – Debt Service accounts for the accumulation of resources for the payment of general obligation/alternate bond debt service and related costs. Water & Sewer Bond & Interest is accounted for in the Water & Sewer Operating Fund. Debt service for Series 2005A is accounted for in the Water and Sewer Improvement and Construction Fund while debt service and related costs for other village properties is accounted for in a separate Debt Service Fund.

Capital Project Funds – Village expansion projects are accounted for in the Village Construction Fund and are financed by cash reserves, debt issuance, the allocation of the home rule sales tax and/or development fees. Village expansion projects in the enterprise fund are accounted for in the Water and Sewer Improvement and Construction Fund with funding from debt issuance, developer tapping fees, and the allocation from the home rule sales tax and donations.

Enterprise Fund – Enterprise funds account for operations that are financed and operated in a manner similar to private business enterprises, with the intent that the cost of providing goods or services to the general public on a continuing basis be financed through user charges. The Water and Sewer Operating Fund accounts for water and sewer services to the residents and businesses of the Village. The activities necessary to provide such services are accounted for in this fund and include administration, water and sewer operations, maintenance, financing, related debt service and billing and collection.

Internal Service Funds – The Vehicle Maintenance Fund accounts for the fueling, repair and maintenance of Village vehicles and equipment. The Building Maintenance Services Fund accounts for the maintenance of the buildings, equipment and fixtures (plumbing, heating, etc.). Activities necessary to provide such services include, but are not limited to, administration, operations, maintenance, financing, and related billing and collection.

Fiduciary Funds – Trust Funds are used to account for assets held by the Village in a trustee capacity. The Police Pension Fund is a pension trust fund that was established to account for benefits to be provided to Police Officers.

10. **Basis of Accounting**

Basis of accounting refers to the timing of when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. All governmental and agency funds are accounted for using the modified accrual basis of accounting. Revenues are recognized when measurable and available and expenditures are reported when the fund liability is incurred. A sixty day availability period is used for the majority of the Village's governmental fund revenues.

The financial statements of the enterprise and pension trust funds reflect the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when the liability is incurred.

Because the budget is prepared on a cash basis while the 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 explained. The most significant differences are 1) depreciation expense – the budget (cash) 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; 2) purchase of capital items – the cash 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; 3) revenue accruals – the cash basis does not recognize year end revenue accruals and will, therefore, result in a lower fund balance/retained earnings than the accrual basis when adjusting for year end revenue accruals; and 4) debt service principal payments and receipt of long-term debt proceeds – the GAAP basis of accounting used in proprietary funds does not report these transactions in operations while the opposite is true under our budgetary basis of accounting. The cash basis treatment of debt service principal payments will result in lower fund balance/retained earnings while the cash basis treatment of debt proceeds will result in higher fund balance/retained earnings.

Where possible, the reporting system will also provide monthly information on the total cost of specific services by type of expenditure and, if necessary, by Fund.

- A. An independent firm of certified public accountants will perform an annual financial and compliance audit according to Generally Accepted Auditing Standards (GAAS) and will publicly issue an opinion which will be incorporated in the Comprehensive Annual Financial Report.
- B. Annually, the Village will seek the GFOA Certificate of Achievement for Excellence in Financial Reporting Program.
- C. The Village will promote full disclosures in its annual financial statements and its bond presentations.

11. Debt Administration

As of May 1, 2012, the Village has three General Obligation/Alternate Bonds outstanding with a principal total of \$13,570,000. The following objectives are used in managing debt:

- A. The Village will confine long-term borrowing to capital improvements that cannot be financed from current revenues or reserves.
- B. The Village will target long-term borrowing for construction of long-lived capital assets only, with the remainder financed on a pay-as-you-go basis.
- C. Long-term debt will not be used for operations.
- D. The Village will maintain good communications with bond rating agencies about its financial condition. The Village will follow a policy of full disclosure on every financial report and bond prospectus.
- E. Every project proposed for financing through general obligation debt should be accompanied by a full analysis of the future operating and maintenance costs associated with the project.

12. Outstanding Debt

The outstanding debt is comprised of the following bond issues:

- A. The Village issued \$9,000,000 GO Sewer Bond Series 2005A dated December 15, 2005 with principal maturing April 1, 2006-2021, amounts ranging from \$25,000 to \$875,000, interest payable semi-annually each October 1st and April 1st, commencing October 1st, 2006, at rates of 3.5% to 4.15%. The bonds were issued to partially finance Phase 6 of the expansion of the Village's sewerage treatment plant. The tax levy for debt payment is abated annually using revenues from home rule sales tax to fund the debt service. The principal balance as of May 1, 2012 is \$8,765,000.
- B. The Village issued \$2,935,000 GO Refunding Bond Series 2005B dated January 1, 2006 with principal maturing April 1, 2016-2020, amounts ranging from \$535,000 to \$650,000, interest payable semi-annually each October 1st and April 1st, commencing April 1, 2006, at rates of 3.875% to 3.95%. The bonds were issued to refund the Village's GO (Capital Appreciation Alternate Revenue Source) Bond Series 2002B and pay the costs of issuing the 2005B Bonds. The proceeds from the issue paid issuance costs and the balance was escrowed. The initial interest has been paid from escrow fund investment income. In 2012, Series 2002B was called and the Village will make the remaining debt service payments. The tax levy for debt payment is planned to be abated annually using sales tax revenues from the General Fund. The principal balance as of May 1, 2012 is \$2,935,000.
- C. The Village issued \$3,055,000 GO Refunding Bond Series 2010 dated June 1, 2010 with principal maturing April 1, 2011-2015, amounts ranging from \$275,000 to \$910,000, interest payable semi-annually each October 1st and April 1st, commencing October 1, 2010, at rates of 2.00% to 3.00%. The bonds refunded General Obligation Refunding Bonds (Alternate Revenue Source), Series 2001A and the General Obligation (Alternate Revenue Source) Bonds, Series 2002A. Series 2001A had refunded Revenue Bond Series 1993 which financed extension and improvement of the combined waterworks and sewerage system of the Village. This portion of Series 2010 was retired in 2012. Series 2002A partially financed the construction and equipping of a new Public Works Facility. The tax levy for debt payment is abated annually and sales tax revenues from the General Fund are used to fund the debt service payments from the 2002A portion of debt. The principal balance as of May 1, 2012 is \$1,870,000.



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Village of Algonquin

Debt Management Policy

I. PURPOSE

The Village of Algonquin's Debt Management Policy is designed to be a management tool for debt issuance and capital infrastructure planning. The long term financial planning approach of this policy is consistent with the Village's mission statement as to providing for the needs of today and preparing for the demands of tomorrow.

The Debt Management Policy formally establishes parameters for issuing and managing debt while encompassing the Village's Capital Improvement Plan (CIP). The goals of this policy are to promote prudent financial management; preserve and enhance the Village's credit rating; ensure compliance with the CIP; maintain capital assets and plan for future needs; ensure compliance with federal and state statutes; and promote coordination and cooperation among public and private entities.

II. DEBT LIMITATIONS

A. Legal Authority

- i. The provisions set forth in this policy shall be consistent with the Bond Authorization Act (30 ILCS 305/0.01, et. seq.) of the State of Illinois.
- ii. The Village of Algonquin is a Home Rule municipality; therefore the debt limitations of bond laws are not applicable.

B. Types of Debt

- i. Long-Term Debt
 1. Long-term debt may be used when final maturities of bond are no less than thirteen (13) months and no greater than twenty (20) levy years.
 2. The Village may issue such debt which may include, but not limited to general obligation (GO) bonds, revenue bonds, tax increment bonds, alternate revenue bonds, special assessment bonds, debt certificates, and leasing in lieu of a debt issue.
 3. The Village may issue long-term debt when appropriate assessment of the need and priority of the capital improvement project has been performed; current resources are insufficient to finance the project; and when debt issuance is the optimal structure given the Village's outlook pertaining to the long range financial plan.
 4. Long-term debt shall not be used for operating costs or routine maintenance.
 5. Long-term debt shall be structured as to not exceed the expected useful life of the projects financed or twenty (20) years, whichever comes first.
- ii. Short-Term Debt
 1. Short-term debt may be used when maturities of bond are less than thirteen (13) months.
 2. The Village may issue such debt which may include, but not limited to bond anticipation notes (BANs), tax anticipation notes (TANs), revenue anticipation notes (RANs), grant anticipation notes (GANs), tax and revenue anticipation notes (TRANs), and tax-exempt commercial paper (TECP).
 3. The Village may issue short-term debt to provide interim financing which will be refunded with the proceeds of long-term obligations or to provide for

the temporary funding of operational cash flow deficits or anticipated revenues.

4. Lines of Credit should only be considered as an alternative to other short-term borrowing options. The lines of credit shall be structured to limit concerns as to the Internal Revenue Code.

iii. **Variable Rate Debt**

1. The Village may choose to issue bonds that pay a rate of interest that varies depending on market conditions, consistent with state laws and covenants of pre-existing bonds. Such market conditions include, but are not limited to:
 - a. High Interest Rate Environment
 - i. Current interest rates are above historic average trends.
 - b. Variable Revenue Stream
 - i. The revenue stream for repayment is variable, and is anticipated to move in the same direction as market-generated variable interest rates, or the dedication or revenues allows capacity for variability.
2. The Village shall have financing structure and budgetary safeguards in place to prevent adverse impacts from interest rate shifts. Such structures may include, but are not limited to, interest rate swaps, interest rate caps, and the matching of assets and liabilities.
3. The Village shall have no more than fifteen (15) percent of its outstanding general obligation debt in variable term debt.

C. Capital Improvement Plan

- i. The Capital Improvement Plan, prepared under the direction of the Village Manager, and reviewed by the Village Board, shall determine the Village's capital needs. The program shall be a multi-year plan for the acquisition, development, and/or improvement of the Village's infrastructure. Projects included in the CIP shall be prioritized; and the means for financing each shall be identified. The first year of the plan shall be the Capital Budget. If the current resources are insufficient to meet the needs identified in the Capital Budget, the Village Board may consider incurring debt to fund the shortfall. The Village Board, upon advice from the Village's financial advisor, may also consider funding multiple years of the CIP by incurring debt. The CIP should be revised and supplemented each year in keeping with the Village's policies on debt management.

D. Financial Limit Ratios

i. **Direct Debt**

1. The Village's General Obligation Bonded Debt to population ratio shall not exceed \$1,000 per capita, which shall be reviewed annually to ensure compliance.
2. The Village's General Obligation Bonded Debt to Equalized Assessed Value (EAV) ratio shall not exceed the threshold set forth by the Illinois State Statutes for non-home rule municipalities at 8.625%.
3. The Village's General Obligation Bonded Debt to Total Budget Expenditures ratio shall not exceed ten (10) percent.
4. The weighted average maturity of General Obligation Bonded debt shall not exceed fifteen years.

ii. **Revenue Debt**

1. The Village shall maintain one and one-quarter times coverage for all indebtedness of the Water and Sewer Fund.

III. DERIVATIVES

A. Use

- i. The Village may choose to use derivative products including, but not limited to, interest rate swaps, options on swaps, and other hedging mechanisms.
- ii. Use of derivative products shall only be used to increase the Village's financial flexibility, provide opportunities for interest rate savings, alter pattern of debt service payments, create variable rate exposure, change variable rate payments to fixed rate, and otherwise limit or hedge variable rate payments.
- iii. The use of derivative products shall only be considered upon the advice of the Village's Financial Advisor.

B. Policy

- i. Derivative products shall not be used for speculation, but only to manage risks associated with the Village's assets or liabilities.
- ii. Use of derivative products shall be consistent with the Village's financial policies that reflect the current risk tolerances and management capabilities of the Village.

IV. DEBT STRUCTURING

A. Maximum Term

- i. The maximum term of any debt issuance shall not exceed the useful life of the asset the debt is financing.

B. Debt Service Pattern

- i. Increasing Principal Debt Service
 1. When prudent and feasible, General Obligation Bonds should have an increasing principal debt service structure to realize the additional financial capacity of the Village during periods of robust growth.
- ii. Even Annual Debt Service
 1. When prudent and feasible, General Obligation Bonds should have a level debt service structure to simplify the budgeting process in future years.
- iii. Even Annual Principal Debt Service
 1. When prudent and feasible, the Village should structure debt service to obtain lower interest payments over life of debt.

C. Call Provisions

- i. Village securities may contain a call feature, which shall be no later than ten years from the date of delivery of the bonds.
- ii. The Village shall avoid the sale of non-callable bonds absent careful evaluation by the Village of the value of the call option.
- iii. The Village shall minimize call premiums to a level not to exceed three percent.

D. Credit Enhancements

- i. Bond Insurance
 1. The Village may purchase Bond Insurance when such is determined to be prudent and feasible, based upon the determination of the Village's Financial Advisor.
 2. The feasibility of Bond Insurance is less likely as long as the Village maintains a bond rating of AA or higher.
 3. The said provider shall be the bidder with the most cost-effective bid consistent with the Village's specifications.
- ii. Letters of Credit
 1. The Village may purchase Letters of Credit when such is determined to be prudent and feasible, based upon the determination of the Village's Financial Advisor.

2. Only financial institutions with long-term ratings greater than or equal to the Village's, and short-term ratings of "strong credit quality" as indicated by a rating of A-1 by Standard & Poor's or VMIG 1 by Moody's Investor Service shall be considered for providing letters of credit.

E. Capital Leasing

- i. Capital Leasing may be considered for equipment costing less than \$500,000.
- ii. Leasing shall not be considered when existing funds are available or could be made available for the acquisition unless the interest expense associated with the lease is less than the interest that can be earned by investing the existing funds available or unless it is warranted by prudent and feasible financial management.
- iii. Tax-exempt rates shall be obtained when leasing through a private entity.
- iv. Leases arranged with a government or other tax-exempt entity shall obtain an explicitly defined taxable rate so that the lease will not be counted in the Village's total annual borrowing subject to arbitrage rebate.
- v. Lease agreement shall permit the Village to refinance the lease at no more than reasonable cost should the Village decide to do so. A lease which can be called at will is preferable to one which can merely be accelerated.
- vi. The Village shall obtain at least three competitive proposals for any major lease financing. The net present value of competitive bids shall be compared, taking into account whether payments are in advance or in arrears, and how frequently payments are made.
- vii. The advice of the Village's Bond Counsel shall be sought in any capital leasing arrangement and when federal tax forms are prepared to ensure that all federal tax laws are obeyed.

V. DEBT ISSUANCE

A. Sale Method

- i. Competitive
 1. When economically feasible, the Village shall pursue a debt issue through a competitive sale. Village bonds shall be awarded to the bidder providing the lowest true interest cost (TIC) as long as the bid adheres to the requirements set forth in the official notice of sale (NOS).
- ii. Negotiated
 1. A negotiated sale may be pursued in such scenarios where the size of the issue may limit the number of potential bidders; a complex debt structure that requires a significant pre-marketing effort; a volatile interest rate market in which the Village would be best served with more flexibility.
- iii. Private Placement
 1. When economically feasible, the Village may privately place its debt. This method may be used for small debt issues or as recommended by the Village's Financial Advisor.

B. Refunding

- i. The Village may consider refunding outstanding debt when financially feasible and consistent with all applicable laws and statutes.
- ii. A net present value debt savings of at least three percent or greater must be realized unless currently callable, in which case a lower savings percentage is acceptable.

C. Financial Advisor Selection

- i. When deemed necessary by Village staff, the Village may retain a Financial Advisor to assist in its debt issuance and debt administration process.
- ii. The financial advisor shall not be permitted to underwrite the proposed negotiated sale of bonds, or resign in order to underwrite the said bond sale.

- iii. Unless an existing professional relationship exists, the Financial Advisor shall be selected by the use of a Request for Proposal (RFP) process to promote fairness, objectivity, and transparency.
- iv. Criteria to select a financial advisor may include, but is not limited to: overall experience, capability, fees, insurance, and access to current market information.

D. Underwriter Selection

- i. Competitive Sale
 - 1. The Village shall retain an outside Financial Advisor prior to undertaking competitive debt financing.
 - 2. The underwriter shall be selected based upon the lowest true interest cost (TIC) as long as the bid adheres to the requirements set forth in the official notice of sale (NOS).
- ii. Negotiated Sale
 - 1. The Village shall retain an outside Financial Advisor prior to undertaking negotiated debt financing.
 - 2. The Financial Advisor shall not be permitted to underwrite the proposed negotiated sale of bonds, or resign in order to underwrite the said bond sale.
 - 3. Unless an existing professional relationship exists, the Underwriter shall be selected by the use of a Request for Proposal (RFP) process to promote fairness, objectivity, and transparency.
 - 4. Criteria to select an Underwriter in a negotiated sale may include, but is not limited to: overall experience, capability, marketing philosophy, financial statements, underwriter's discount, and access to market information.

E. Bond Counsel Selection

- i. When deemed necessary by Village staff, the Village may retain a Bond Counsel to render an opinion on the validity of the bond offering, security for the offering and whether and to what extent interest on bonds is exempt from income and other taxation.
- ii. Unless an existing professional relationship exists, the Bond Counsel shall be selected by the use of a Request for Proposal (RFP) process to promote fairness, objectivity, and transparency.
- iii. Criteria to select a Bond Counsel may include, but is not limited to: overall experience, capability, and references.

F. Ratings

- i. The Village's debt capacity shall be maintained at a level to maintain and/or improve its rating of AA+ (S&P) as of September 2008.

VI. DEBT ADMINISTRATION

A. Investment

- i. The investment of bond proceeds shall be consistent with federal and state statutes that govern the investment of public funds.
- ii. Bond proceeds shall be invested as to minimize risk; ensure liquidity; and optimize returns.

B. Arbitrage

- i. The Village shall minimize the cost of arbitrage rebate and yield restriction while maintaining full compliance with the law.
- ii. The Village shall not issue debt except for projects identifiable in the CIP with likely prospects of timely initiation. Debt shall be issued as closely in time as feasible to the time any contracts are expected to be awarded so that the debt proceeds are spent quickly.
- iii. Bond Counsel may be retained to consult on any arbitrage rebate regulations.

- iv. Bond proceeds shall be spent before Village cash reserves.
- v. The Finance Director, or designee, shall be responsible for monitoring the amount of unspent debt proceeds including interest which is on hand and for ensuring that, to the extent feasible, the oldest proceeds on hand are spent first.

C. Law Compliance

- i. The Village and any retained counsel shall ensure compliance with the Tax Reform Act of 1986 (TRA) with respect to interest on tax-exempt securities.
- ii. The Village shall remain in compliance with Securities and Exchange Commission (SEC) Rule 15c2-12 by filing its annual financial statements and other financial and operating data for the benefit of its bondholders by October 30 each year.

D. Market and Investor Relations

- i. Rating Agencies and Investors
 - 1. The Village Finance Director, or designee, shall be responsible for maintaining the Village's relationship with Standard & Poor's and Moody's Investors Service.
 - 2. Communication with credit analysts from the aforementioned agencies shall be conducted at least once each fiscal year.
 - 3. Prior to any competitive or negotiated sale, the Finance Director, or designee, shall contact agency analysts with respect to the planned sale.
- ii. Village Board
 - 1. As appropriate, the Finance Director, or designee, shall forward communications from rating agencies and/or investors to the Village Manager regarding the Village's financial strengths and weaknesses, providing recommendations for addressing any weaknesses. Subsequently, information shall be communicated to the Village Board.

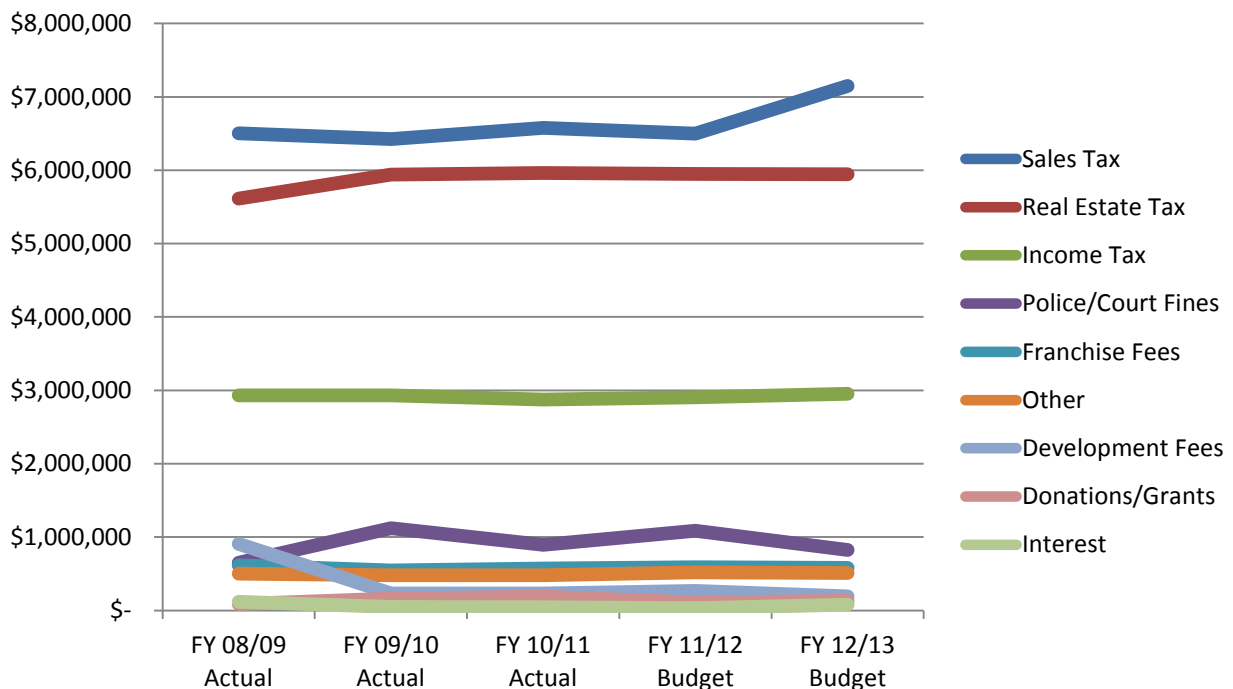
E. Policy Review

- i. The Village's Debt Management Policy shall be reviewed annually by the Village Manager and Finance Director.

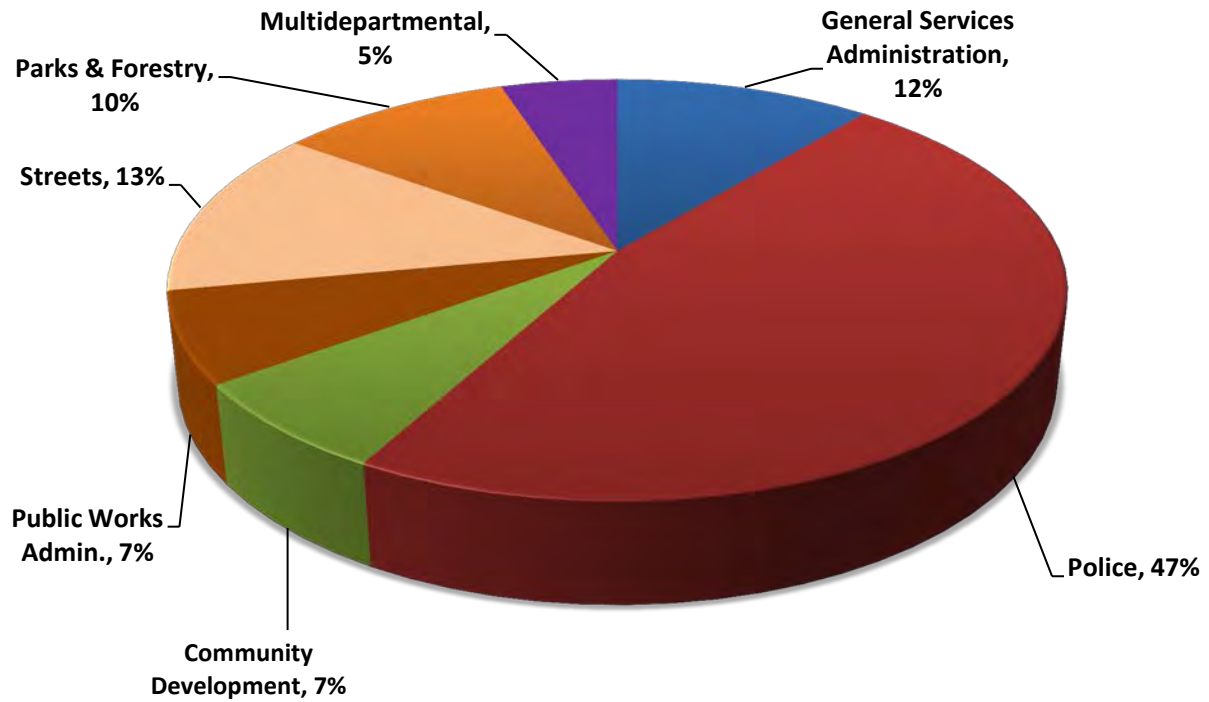
General Fund Totals

| | FY 12/13 |
|-------------------------------------|----------------------|
| Revenues | \$ 18,358,000 |
| <i>Restricted Account Reduction</i> | \$ 78,000 |
| TOTAL | \$ 18,436,000 |
| Expenditures | |
| General Services Administration | \$ 2,025,600 |
| Police | \$ 8,724,600 |
| Community Development | \$ 1,291,500 |
| Public Works Administration | \$ 1,387,600 |
| Public Works Streets | \$ 2,347,800 |
| Public Works Parks & Forestry | \$ 1,801,400 |
| Multidepartmental | \$ 857,500 |
| TOTAL | \$ 18,436,000 |
| Difference | \$ - |
| Result = Balanced Budget | |

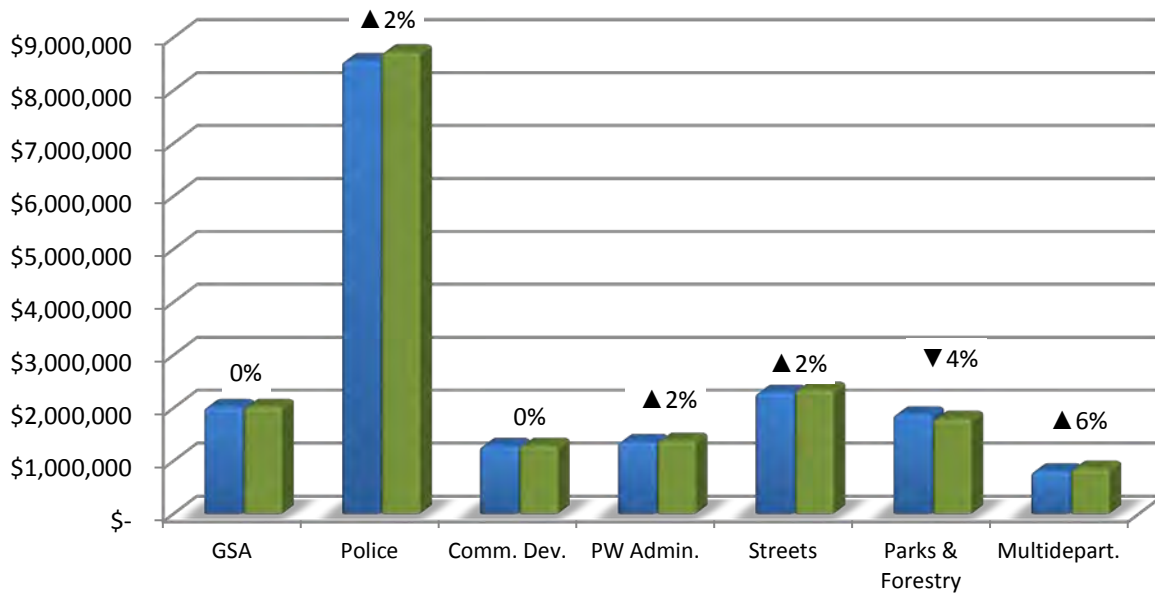
Revenue Trends (FY 08/09 - FY 12/13)



General Fund Expenditures



Department Expenditures (FY 11/12 vs FY 12/13)



General Fund

Revenues

| | | | FY 08/09 | FY 09/10 | FY 10/11 | FY 11/12 | FY 12/13 |
|---|-------|-----------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| | | | Actual | Actual | Actual | Budget | Budget |
| Sales Tax | | | | | | | |
| 01000500 | 31010 | Sales Tax | \$ 6,502,175.12 | \$ 6,425,318.39 | \$ 6,577,997.59 | \$ 6,500,000.00 | \$ 7,150,000.00 |
| Subtotal | | | \$ 6,502,175.12 | \$ 6,425,318.39 | \$ 6,577,997.59 | \$ 6,500,000.00 | \$ 7,150,000.00 |
| Income Tax | | | | | | | |
| 01000500 | 31020 | Income Tax | \$ 2,868,929.44 | \$ 2,876,711.41 | \$ 2,811,442.53 | \$ 2,850,000.00 | \$ 2,900,000.00 |
| 01000500 | 31590 | State Replacement Tax – Twp. | 7,367.96 | 4,163.61 | 6,808.71 | 5,000.00 | 4,000.00 |
| 01000500 | 31591 | State Replacement Tax – State | 55,999.54 | 49,568.08 | 55,097.30 | 49,000.00 | 47,000.00 |
| Subtotal | | | \$ 2,932,296.94 | \$ 2,930,443.10 | \$ 2,873,348.54 | \$ 2,904,000.00 | \$ 2,951,000.00 |
| Community Development Fees | | | | | | | |
| 01000100 | 32070 | Planning/Zoning/Annex. | 34,305.00 | 7,381.00 | 3,260.00 | 2,000.00 | 4,000.00 |
| 01000100 | 32100 | Building Permits | \$ 769,881.00 | \$ 188,153.25 | \$ 219,708.90 | \$ 250,000.00 | \$ 180,000.00 |
| 01000100 | 32101 | Site Development Fee | 4,275.00 | 270.50 | 300.00 | 1,000.00 | 500.00 |
| 01000100 | 32102 | Public Art Impact Fee | 2,596.45 | - | 548.00 | 500.00 | 700.00 |
| 01000100 | 34105 | Platting Fees | 83,980.00 | 27,870.00 | 4,446.00 | 5,000.00 | 1,000.00 |
| 01000100 | 35012 | Building Permit Fines | 11,150.00 | 5,642.00 | 5,123.50 | 6,000.00 | 5,000.00 |
| Subtotal | | | \$ 906,187.45 | \$ 229,316.75 | \$ 233,386.40 | \$ 264,500.00 | \$ 191,200.00 |
| Police/Court Fines | | | | | | | |
| 01000200 | 34020 | Police Accident Reports | \$ 4,819.50 | \$ 4,339.00 | \$ 3,617.00 | \$ 4,400.00 | \$ 4,000.00 |
| 01000200 | 34022 | Alarm Lines | 1,550.00 | - | 860.00 | 1,000.00 | 1,200.00 |
| 01000200 | 34025 | Police Training Reimbursement | 16,921.32 | - | - | 1,000.00 | 500.00 |
| 01000200 | 34018 | Truck Weight Permit | - | - | - | - | 2,000.00 |
| 01000200 | 35050 | Police Fines | 31,920.77 | 18,532.44 | 14,829.20 | 20,000.00 | 22,000.00 |
| 01000200 | 35053 | Municipal Court - Police Fines | 30,635.00 | 56,487.67 | 72,979.33 | 50,000.00 | 70,000.00 |
| 01000200 | 35060 | County-DUI Fines | 4,097.00 | 3,006.00 | 3,393.20 | 3,000.00 | 4,000.00 |
| 01000200 | 35061 | County-DARE Fines | - | - | 90.00 | 200.00 | 100.00 |
| 01000200 | 35062 | County Court Fines | 394,106.33 | 305,363.35 | 265,301.11 | 290,000.00 | 220,000.00 |
| 01000200 | 35063 | County Drug Fines | 857.25 | 1,194.25 | 1,000.00 | 2,000.00 | 1,000.00 |
| 01000200 | 35064 | County Prosecution Fees | 5,309.00 | 3,420.00 | 4,291.00 | 4,000.00 | 5,000.00 |
| 01000200 | 35065 | County Vehicle Fines | 27,675.85 | 16,495.50 | 14,904.00 | 17,000.00 | 12,000.00 |
| 01000200 | 35066 | County Electronic Citation Fee | - | - | 514.00 | - | 2,000.00 |
| 01000200 | 35067 | County Warrant Execution | - | - | 285.00 | - | 1,000.00 |
| 01000200 | 35085 | Towing & Storage | - | 21,075.00 | 68,930.00 | 75,000.00 | 70,000.00 |
| 01000200 | 35090 | Traffic Light Enforcement | 154,015.00 | 681,964.67 | 433,363.60 | 610,000.00 | 400,000.00 |
| 01000100 | 35095 | Municipal Court | 7,985.00 | 8,575.00 | 9,320.00 | 8,500.00 | 8,500.00 |
| Subtotal | | | \$ 679,892.02 | \$ 1,120,452.88 | \$ 893,677.44 | \$ 1,086,100.00 | \$ 823,300.00 |
| Franchise & Telecommunication Fees | | | | | | | |
| 01000500 | 31180 | Cable Franchise | \$ 359,885.21 | \$ 347,680.98 | \$ 387,235.60 | \$ 400,050.00 | \$ 400,000.00 |
| 01000500 | 31185 | Natural Gas Franchise | 54,318.88 | - | - | - | - |
| 01000500 | 31190 | Telecommunications Tax | 200,766.75 | 198,069.41 | 184,144.16 | 190,000.00 | 182,000.00 |
| Subtotal | | | \$ 614,970.84 | \$ 545,750.39 | \$ 571,379.76 | \$ 590,050.00 | \$ 582,000.00 |
| Real Estate Taxes | | | | | | | |
| 01000500 | 31500 | Real Estate Tax General | \$ 1,500,220.56 | \$ 1,606,921.85 | \$ 1,324,064.49 | \$ 1,475,000.00 | \$ 1,105,000.00 |
| 01000500 | 31510 | Real Estate Tax Police | 1,740,089.15 | 1,806,540.51 | 1,548,906.28 | 1,688,000.00 | 1,688,000.00 |
| 01000500 | 31520 | Real Estate Tax IMRF | 270,203.83 | 324,378.66 | 449,683.58 | 450,000.00 | 450,000.00 |
| 01000500 | 31530 | Real Estate Tax R&B | 340,133.18 | 348,877.31 | 363,691.16 | 350,000.00 | 370,000.00 |
| 01000500 | 31550 | Real Estate School Crossing | 20,057.12 | 19,967.64 | 18,982.63 | 19,000.00 | 19,000.00 |
| 01000500 | 31560 | Real Estate Tax - Insurance | 525,284.44 | 553,940.45 | 654,536.38 | 350,000.00 | 640,000.00 |
| 01000500 | 31570 | Real Estate Tax FICA | 500,376.30 | 499,044.09 | 674,525.41 | 675,000.00 | 675,000.00 |
| 01000500 | 31575 | Real Estate Tax ESDA | 10,028.58 | 11,978.25 | 9,994.50 | 10,000.00 | 10,000.00 |
| 01000500 | 31580 | Real Estate Tax Police Pension | 677,063.39 | 767,531.86 | 916,348.59 | 934,000.00 | 988,000.00 |
| Subtotal | | | \$ 5,583,456.55 | \$ 5,939,180.62 | \$ 5,960,733.02 | \$ 5,951,000.00 | \$ 5,945,000.00 |
| Donations | | | | | | | |
| 01001100 | 33025 | Donations - Recreation | \$ - | \$ - | \$ - | \$ - | \$ 11,000.00 |
| 01000100 | 33030 | Donations-Operating-General Govt. | 12,890.42 | 8,104.50 | 35,894.00 | - | 16,000.00 |
| 01000200 | 33031 | Donations-Operating-Public Safety | 4,285.00 | 3,699.70 | 4,904.18 | 5,000.00 | 5,800.00 |
| 01000300 | 33032 | Donations-Operating-Public Works | 1,478.82 | 84,573.00 | 36,444.76 | - | 16,000.00 |
| 01000100 | 33100 | Donation-Makeup Tax | 16,441.29 | 28,296.98 | 63,957.66 | 50,000.00 | 45,000.00 |
| Subtotal | | | \$ 35,095.53 | \$ 124,674.18 | \$ 141,200.60 | \$ 55,000.00 | \$ 93,800.00 |
| Grants | | | | | | | |
| 01000200 | 33231 | Grants-Operating Public Safety | 52,387.05 | 34,840.43 | 43,481.70 | 35,000.00 | 35,000.00 |
| 01000300 | 33232 | Grants-Operating Public Works | - | - | 4,074.00 | 20,000.00 | - |
| 01000200 | 33251 | Grants-Capital-Public Safety | 14,600.00 | - | - | - | - |
| Subtotal | | | \$ 66,987.05 | \$ 34,840.43 | \$ 47,555.70 | \$ 55,000.00 | \$ 35,000.00 |

General Fund

Revenues

| | | | FY 08/09 | FY 09/10 | FY 10/11 | FY 11/12 | FY 12/13 |
|---|-------|--|------------------|------------------|------------------|------------------|------------------|
| | | | Actual | Actual | Actual | Budget | Budget |
| Interest | | | | | | | |
| 01000500 | 36001 | Interest - Vendor Claims | \$ 22,948.56 | \$ 22,791.50 | \$ 24,824.68 | \$ 7,500.00 | \$ 20,000.00 |
| 01000500 | 36002 | Interest - Insurance | 13,108.05 | 5,506.27 | 5,439.31 | 5,000.00 | 3,000.00 |
| 01000500 | 36020 | Interest - Invest. Pools | 83,131.33 | 20,062.24 | 15,624.71 | 20,000.00 | 5,000.00 |
| 01000500 | 36050 | Investment Income - PAN Fixed Income | - | - | - | - | 50,000.00 |
| Subtotal | | | \$ 119,187.94 | \$ 48,360.01 | \$ 45,888.70 | \$ 32,500.00 | \$ 78,000.00 |
| Other | | | | | | | |
| 01000100 | 32080 | Liquor Licenses | \$ 112,634.75 | \$ 114,494.25 | \$ 112,681.00 | \$ 110,000.00 | \$ 110,000.00 |
| 01000100 | 32085 | Licenses | 52,140.43 | 36,872.95 | 26,398.00 | 38,000.00 | 34,775.00 |
| 01000100 | 33008 | Intergovernmental Agreement - Gen. Gov | - | - | 5,550.00 | - | 25,000.00 |
| 01000200 | 33010 | Intergovernmental Agreements-Police | 73,151.94 | 110,870.69 | 93,185.32 | 90,000.00 | 91,000.00 |
| 01000100 | 34010 | Historical Commission | 765.00 | 360.00 | 370.00 | 500.00 | 400.00 |
| 01000100 | 34012 | Reports/Maps/Ordinances | 1,964.24 | 3,498.54 | 4,553.40 | 2,000.00 | 500.00 |
| 01000100 | 34100 | Rental Income | 15,914.50 | 33,001.00 | 51,769.00 | 66,000.00 | 68,700.00 |
| 01000100 | 34101 | Maintenance Fee | 2,889.00 | 1,889.00 | 1,697.00 | 1,000.00 | 1,000.00 |
| 01000300 | 34102 | Park Usage | 12,960.00 | 10,635.00 | 8,660.40 | 10,000.00 | 20,000.00 |
| 01000300 | 34108 | Snow Plowing Fees | 7,478.75 | 8,006.25 | - | 3,000.00 | 1,000.00 |
| 01000100 | 34115 | School Donation Administrative Fee | - | - | - | - | - |
| 01000300 | 34230 | Subdivision Signs | 6,091.41 | 3,062.43 | 3,748.55 | 3,000.00 | 1,000.00 |
| 01000100 | 34400 | Senior Bus | 2,790.85 | 3,960.00 | 41.00 | - | - |
| 01000100 | 34410 | Recreation Programs | 114,924.45 | 128,630.72 | 96,085.60 | 140,350.00 | 111,225.00 |
| 01000100 | 34720 | Administrative Fees | (446.76) | 190.00 | 40.00 | - | - |
| 01000200 | 35080 | Forfeited Funds | - | - | - | - | - |
| 01000200 | 37100 | Restitution | 773.48 | 674.72 | 3,664.75 | 1,000.00 | 1,000.00 |
| 01000500 | 37110 | Insurance Claims | - | 9,370.00 | 21,289.40 | - | - |
| 01000500 | 37900 | Miscellaneous Revenue | 39,958.83 | 413.12 | (16.28) | 1,000.00 | 100.00 |
| 01000501 | 37901 | Miscellaneous Revenue - Insurance | - | 802.31 | - | - | - |
| 01000100 | 37905 | Sale of Surplus Property | 55,659.11 | 12,680.62 | 3,771.52 | 10,000.00 | 8,000.00 |
| 01000500 | 38016 | Transfer from Special Revenue-Hotel | - | - | 45,000.00 | 45,000.00 | 35,000.00 |
| Subtotal | | | \$ 499,649.98 | \$ 479,411.60 | \$ 478,488.66 | \$ 520,850.00 | \$ 508,700.00 |
| General Fund Total | | | \$ 17,939,899.42 | \$ 17,877,748.35 | \$ 17,823,656.41 | \$ 17,959,000.00 | \$ 18,358,000.00 |
| Restricted Fund Account Reductions | | | | | | | |
| Vehicle Replacement Fund | | | | | | | \$ 48,000.00 |
| 01000500 | 31560 | Real Estate Tax - Insurance | \$ - | \$ - | \$ - | \$ 256,000.00 | \$ 30,000.00 |
| FY 11/12 Total | | | | | | \$ 18,215,000.00 | \$ 18,436,000.00 |

General Services Administration Department

Service Area Description

The General Services Administration Department (GSA) administers several functions of Village operations including the Village Manager's Office, Finance, Human Resources, Information Systems, Geographic Information Systems (GIS), Events and Recreation, and Office of Adjudication.

The Village Manager's Office provides management services, budgeting, legislative support, and communications to elected officials, staff, and the general public in order to carry out the policy direction as set by the Village Board.



The General Services Administration Department performs its operations at Village Hall

The Finance Division provides water billing, accounts payable, payroll, and financial reporting services to residents, staff, and the general public in order to provide financial services and fiscal responsibility.

The Human Resources Division provides recruitment, training, benefits administration, and risk management services to Village staff in order to attract, retain, and develop a high quality public workforce.

The Information Systems Division provides technology services to Village staff in order to streamline department services with the use of technology to aid in the deliverance of better services to residents.

The Geographic Information Systems Division provides data collection and maintenance, map production, and system development and support to Village staff and the general public in order to support the planning and management of Village resources and enhance decision-making processes.

The Events and Recreation Division provides recreation and leisure opportunities to the community in order to promote a spirit of community and to enhance quality of life for Village residents.

The Office of Adjudication provides for the adjudication of municipal ordinance violations to the general public in order to expedite prosecutions, reduce expenses, and allow the circuit court to focus on the most serious offenses.

The General Services Administration Department supports the Village of Algonquin's mission by:

- Enhancing Customer Service and Citizen Satisfaction
- Promoting Economic Development
- Maintaining the Village's Infrastructure and Upholding a High Quality of Life for Residents
- Maintaining the Village's Revenue Base.
- Maintaining the Public's Health, Safety, and Welfare through a Well-Trained and Dedicated Staff.
- Promoting Programs with a Conservation Focus.

Personnel Summary

An Intern position (0.5) is proposed to be added in FY 12/13. This position will be responsible for general administrative assistance and special projects. The Recreation Superintendent position has been reclassified as a Recreation Coordinator for FY 12/13, with no change in overall headcount. The Events and Recreation Division will also be directly hiring temporary recreation instructors instead of contracting these services for cost savings. These positions will work a negligible amount of hours during the fiscal year and are budgeted separately in account 41113.

| Personnel Schedule | FY 08/09 | FY 09/10 | FY 10/11 | FY 11/12 | FY 12/13 | Change |
|---|-------------|--------------|--------------|-------------|-------------|--------------|
| Village Manager | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | - |
| Assistant Village Manager | 1.0 | 1.0 | - | - | - | - |
| Finance Director | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | - |
| Human Resources Director | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | - |
| Information Systems Director | - | - | 1.0 | 1.0 | 1.0 | - |
| Information Systems Coordinator | 1.0 | 1.0 | - | - | - | - |
| Assistant to the Village Manager | - | - | - | 1.0 | 1.0 | - |
| Management Assistant | - | - | 1.0 | - | - | - |
| Administrative Analyst | 1.0 | 1.0 | - | - | - | - |
| Assistant Finance Director | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | - |
| Accountant | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | - |
| Executive Secretary | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | - |
| Recreation Superintendent | 1.0 | 1.0 | 1.0 | 1.0 | - | ▼ 1.0 |
| Recreation Coordinator | - | - | - | - | 1.0 | ▲ 1.0 |
| GIS Coordinator | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | - |
| Principal Assistant | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 | - |
| Utility Billing Coordinator | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | - |
| Information Systems Technician | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | - |
| Account Clerk/Receptionist | 3.5 | 3.5 | 3.5 | 3.5 | 3.5 | - |
| Intern | 0.25 | 0.5 | 0.25 | - | 0.5 | ▲ 0.5 |
| Senior Van Driver | 1.25 | 1.25 | - | - | - | - |
| Total Full-Time Equivalent Positions | 21.0 | 21.25 | 18.75 | 18.5 | 19.0 | ▲ 0.5 |
| <i>Full-Time Employees</i> | <i>19</i> | <i>19</i> | <i>18</i> | <i>18</i> | <i>18</i> | <i>-</i> |
| <i>Part-Time Employees</i> | <i>5</i> | <i>6</i> | <i>2</i> | <i>1</i> | <i>2</i> | <i>▲ 1</i> |

FY 11/12 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 11/12 budget document and other tasks completed during the fiscal year. The status list is current as of the date this document was published.



Complete

- Implement new Geographic Information System (GIS) mapping applications for Village staff and public use.
- Expand Events and Recreation marketing efforts on Village social media sites.
- Develop intergovernmental agreements with neighboring special districts and municipalities to help reduce operating costs for both parties.
- Maintain or increase the Village Standard and Poor's Bond Rating of AA+.
- Implement hybrid Voice over Internet Protocol (VoIP) phone system to reduce telephone service expenses.
- Obtain Government Finance Officers Association (GFOA) awards for annual budget and comprehensive annual financial report.

- Revise and enhance Village's Emergency Management Plan.
- Continue work with Kane County for the construction of the Longmeadow Parkway corridor.
- Perform pilot study of e-reader technology and determine appropriate uses of technology to reduce paper and energy use in Village operations.
- Implement strategies to increase Administrative Adjudication fine collection rates.
- Increase Village website (www.algonquin.org) web traffic and Algonquin e-News subscribership as outlined in the Performance Measures section.
- Promote curbside recycling program to meet or exceed a diversion rate of 47%.
- Hold an e-Waste Recycling Event with a goal of collecting and recycling 70,000 pounds of electronics.



Near Completion

- Redesign Village website (www.algonquin.org), enhancing functionality and appearance.
- Coordinate efforts with Illinois Department of Transportation (IDOT) to continue construction on the Algonquin Western Bypass (Illinois Route 31).
- Expand and further utilize the reporting capabilities of Village financial management software (MUNIS).



Not Complete

- Enhance functionality of Village intranet system, providing staff with the tools to improve efficiency on public service delivery.
- Develop athletic league offerings through Village's Events and Recreation Division.

FY 12/13 Objectives

Guiding Principle #1: Maintain and/or Enhance Customer Service and Citizen Satisfaction

- Implement fiber optic network and Ethernet services between Village Hall and Public Works Facility.
- Develop and distribute 2013 Calendar and Annual Report to all Village residents.
- Enhance functionality of existing social media platforms.
- Increase utilization and integration of MUNIS enterprise financial system.

Guiding Principle #2: Continue to Promote and Foster Economic Development

- Coordinate efforts with Illinois Department of Transportation (IDOT) to continue construction on the Algonquin Western Bypass (Illinois Route 31).
- Hold inaugural Run for Recreation race in May.
- Hold Summer Concert Series at Riverfront Park from June to August.

Guiding Principle #3: Evaluate, Plan for, and Implement Important Capital Improvement Projects in Order to Maintain the Village's Infrastructure and Uphold a High Quality of Life for Residents

- Continue to work with Kane County for the construction of the Longmeadow Parkway corridor.
- Continue dialogue with McHenry County regarding the Randall Road Improvements Study.

Guiding Principle #4: Assess All Viable Options to Increase/Maintain the Village's Revenue Base

- Maintain or increase Village's Standard and Poor's bond rating of AA+.
- Obtain Government Finance Officers Association (GFOA) awards for annual budget and comprehensive annual financial report.
- Develop and maintain intergovernmental agreements with neighboring special districts and municipalities to help reduce operating costs for both parties.
- Increase Recreation sponsorship and advertising opportunities for local businesses.

Guiding Principle #5: Continue to Allocate the Necessary Resources for the Maintenance of the Public's Health, Safety, and Welfare through a Well-Trained and Dedicated Staff

- GIS Coordinator to receive Geographic Information Systems Professional (GISP) certification.

Guiding Principle #6: Continue to Promote and Develop Programs with a Conservation Focus

- Complete at least two Village facility energy audits with the Smart Energy Design Assistance Center (SEDAC).
- Implement tablet PC technology to administer meeting packets to Village Board members.
- Hold two e-waste recycling events (fall and spring).
- Host holiday light recycling at Village Hall between November and January.

Performance Measures

The FY 12/13 budget document features performance measures related to the Village's Guiding Principles to assist linking budgetary decisions to the intended outcomes determined by the Village Board. Output, efficiency, and outcome measures are used to provide a tangible link from Village services and strategies to the Guiding Principles. Aggressive targets are set during the budget process, not to determine success or failure, but to continuously improve service delivery and provide core services in the most cost-effective manner possible. Additional measures and strategies will be featured in subsequent budgets.

| Guiding Principle #1: Maintain and/or Enhance Customer Service and Citizen Satisfaction | | | | | | |
|--|---|--------|--------|--------|--------|--------|
| Department Objective | Strategy/Measure | 2009 | 2010 | 2011 | | 2012 |
| | | Actual | Actual | Target | Actual | Target |
| Implement mechanisms for promoting effective internal/external communication. | Increase the number of Algonquin e-News subscribers | 339 | 649 | 800 | 717 | 800 |
| | Increase the number of unique visitors per day to www.algonquin.org | 326 | 335 | 335 | 339 | 340 |
| | Increase the number of visits per day to www.algonquin.org | 530 | 567 | 575 | 670 | 625 |
| Evaluate operations to provide the most efficient and effective customer service. | Meet or exceed number of days to respond to a FOIA request | 2.27 | 1.43 | 3 | 1.54 | 3 |
| | Resolve Information Systems Help Desk tickets within 8 hours | 79.7% | 88.9% | 85% | 87% | 88% |
| | Resolve Information Systems Help Desk tickets within 3 days | 91.2% | 97.3% | 95% | 97.5% | 98% |

| Guiding Principle #4: Assess All Viable Options to Increase/Maintain the Village's Revenue Base | | | | | | |
|--|--|--------|--------|--------|--------|--------|
| Department Objective | Strategy/Measure | 2009 | 2010 | 2011 | | 2012 |
| | | Actual | Actual | Target | Actual | Target |
| Maintain high standard of fiscal reporting and accuracy. | Maintain and/or increase S&P Bond Rating | AA+ | AA+ | ≥AA+ | AA+ | ≥AA+ |
| | Obtain GFOA Distinguished Budget Presentation Award | Yes | Yes | Yes | Yes | Yes |
| | Obtain GFOA Certificate of Achievement for Excellence in Financial Reporting | Yes | Yes | Yes | Yes | Yes |
| Ensure prudent financial management of Village operations. | Administrative Adjudication fine collection rate ¹ | 52% | 55% | 60% | 50% | 55% |
| | Minimize costs per water billing transaction | \$0.31 | \$0.34 | \$0.33 | \$0.35 | \$0.33 |
| Operate Village in most cost-effective manner. | Maximize percentage of payments made using ACH | 20.2% | 21.4% | 22% | 22.7% | 23% |
| Notes: ¹ – This rate is continuously changing due to referral to collections and payments received directly by the Village. The current year rates will be lower due to the float from the last administrative hearing in 2011. The figure will be adjusted for the next reporting period. | | | | | | |

| Guiding Principle #6: Continue to Promote and Develop Programs with a Conservation Focus | | | | | | |
|---|--|--------|--------|--------|--------|--------|
| Department Objective | Strategy/Measure | 2009 | 2010 | 2011 | | 2012 |
| | | Actual | Actual | Target | Actual | Target |
| Promote Village recycling program to encourage recycling. | Increase Waste Diversion Rate (Diversion by recycling) | 45% | 46% | 47% | 47% | 48% |
| | Increase Amount of E-Waste Collected (lbs.) | 37,150 | 69,110 | 70,000 | TBD | TBD |

Statistics

| Administrative Adjudication | | | |
|---|----------|----------|----------|
| | 2009 | 2010 | 2011 |
| Cases | 444 | 464 | 273 |
| Cases Referred to Collections | 88 | 139 | 158 |
| Fines Levied | \$81,070 | \$93,215 | \$72,765 |
| Cases Judged Liable: | | | |
| Accumulation of Debris | 8 | 6 | 2 |
| Curfew Violation | 11 | 2 | 3 |
| Fighting/Battery | 14 | 4 | 7 |
| Illegal Dumping | 4 | 1 | 1 |
| Unimproved Parking Surface | 0 | 6 | 2 |
| Minor Consumption Possession Alcohol/Cannabis | 27 | 21 | 11 |
| Miscellaneous Parking | 18 | 35 | 29 |
| Miscellaneous Police Matters ² | 7 | 8 | 2 |
| Miscellaneous Property Code Violations ³ | 21 | 28 | 6 |
| Noise/Disturbing the Peace/Disorderly Conduct | 8 | 9 | 8 |
| Noxious Plants | 5 | 7 | 4 |
| Overnight Parking | 99 | 104 | 119 |
| Parking in Handicapped Zone | 0 | 24 | 6 |
| Property Damage | 7 | 4 | 0 |
| Protection of Trees | 10 | 0 | 0 |
| Sale/Delivery of Alcohol to a Minor | 5 | 7 | 2 |
| Theft | 61 | 36 | 20 |
| Trespassing | 9 | 4 | 2 |
| Unacceptable Vehicle Storage | 2 | 5 | 0 |
| Vehicle Seizure | 0 | 43 | 48 |
| Notes: | | | |
| ¹ – Administrative Adjudication program began in September 2008, therefore only partial year data is reported. | | | |
| ² – Violations include animals at large, public intoxication, false alarm, open burning, littering, obstructing police officer | | | |
| ³ – Violations include permit required, missing house numbers, illegal signage, illegal dumping, and illegal vehicle storage. | | | |

General Services Administration Department

Expenditures

| | | | FY 08/09 Actual | FY 09/10 Actual | FY 10/11 Actual | FY 11/12 Budget | FY 12/13 Budget |
|--|-------|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| Personnel | | | | | | | |
| 01100100 | 41103 | IMRF | \$ 81,479.59 | \$ 96,528.38 | \$ 99,031.86 | \$ 109,200.00 | \$ 114,215.00 |
| 01100100 | 41104 | FICA | 70,213.19 | 78,954.10 | 73,243.36 | 84,725.00 | 87,575.00 |
| 01100100 | 41105 | Unemployment Tax | 1,782.73 | 1,906.28 | 1,340.88 | 2,600.00 | 1,400.00 |
| 01100100 | 41106 | Health Insurance | 114,774.03 | 134,898.32 | 138,274.67 | 152,300.00 | 158,000.00 |
| 01100100 | 41110 | Salaries | 942,580.72 | 1,054,867.19 | 981,888.94 | 1,024,875.00 | 1,050,500.00 |
| 01100100 | 41113 | Salary - Recreation Instructors | - | 8,050.58 | 11,246.32 | 23,550.00 | 13,150.00 |
| 01100100 | 41130 | Salary - Elected Officials | 57,198.40 | 57,000.00 | 57,000.00 | 57,000.00 | 57,000.00 |
| 01100100 | 41140 | Overtime | 5,796.99 | 1,472.93 | 135.34 | 2,000.00 | 1,500.00 |
| Subtotal | | | \$ 1,273,825.65 | \$ 1,433,677.78 | \$ 1,362,161.37 | \$ 1,456,250.00 | \$ 1,483,340.00 |
| Contractual Services | | | | | | | |
| 01100100 | 42210 | Telephone | \$ 23,516.52 | \$ 16,536.34 | \$ 17,540.24 | \$ 23,700.00 | \$ 21,000.00 |
| 01100100 | 42211 | Natural Gas | 9,621.46 | 3,170.56 | 565.70 | 5,300.00 | 4,500.00 |
| 01100100 | 42230 | Legal Services | 97,560.39 | 60,647.95 | 82,258.13 | 85,000.00 | 85,000.00 |
| 01100100 | 42231 | Audit Services | 23,865.77 | 25,628.00 | 25,926.00 | 25,330.00 | 25,630.00 |
| 01100100 | 42234 | Professional Services | 321,414.20 | 49,110.18 | 21,449.19 | 20,150.00 | 37,450.00 |
| 01100100 | 42242 | Publications | 2,353.20 | 2,142.07 | 1,561.06 | 3,000.00 | 2,550.00 |
| 01100100 | 42243 | Printing & Advertising | 4,250.64 | 4,602.28 | 4,000.26 | 8,280.00 | 7,000.00 |
| 01100100 | 42245 | Village Communications | 25,384.67 | 19,711.87 | 12,863.17 | 15,100.00 | 12,700.00 |
| 01100100 | 42272 | Lease Payments | 5,968.00 | - | 3,288.00 | 6,500.00 | 6,050.00 |
| 01100100 | 42305 | Municipal Court | 12,072.27 | 14,569.25 | 11,097.53 | 25,900.00 | 14,600.00 |
| Subtotal | | | \$ 526,007.12 | \$ 196,118.50 | \$ 180,549.28 | \$ 218,260.00 | \$ 216,480.00 |
| Supplies & Materials | | | | | | | |
| 01100100 | 43308 | Office Supplies | \$ 14,750.87 | \$ 11,657.30 | \$ 6,742.08 | \$ 15,200.00 | \$ 11,000.00 |
| 01100100 | 43317 | Postage | 3,884.81 | 4,022.34 | 3,534.16 | 9,000.00 | 10,000.00 |
| 01100100 | 43320 | Tools, Equipment & Supplies | 934.75 | 233.97 | 2.77 | 1,500.00 | 500.00 |
| 01100100 | 43332 | Office Furniture & Equipment | 17,627.90 | 19,095.92 | - | 9,225.00 | 13,300.00 |
| 01100100 | 43340 | Fuel | 6,887.91 | 5,212.21 | 2,359.92 | 5,095.00 | 2,250.00 |
| Subtotal | | | \$ 44,086.24 | \$ 40,221.74 | \$ 12,638.93 | \$ 40,020.00 | \$ 37,050.00 |
| Maintenance | | | | | | | |
| 01100100 | 44420 | Vehicle Maintenance (S) | \$ 20,966.18 | \$ 10,052.62 | \$ 8,006.87 | \$ 15,620.00 | \$ 10,000.00 |
| 01100100 | 44423 | Building Services (S) | 135,816.38 | 85,260.31 | 106,259.52 | 122,315.00 | 125,800.00 |
| 01100100 | 44426 | Office Equipment Maintenance | 5,538.85 | 9,373.44 | 5,653.03 | 7,500.00 | 4,775.00 |
| Subtotal | | | \$ 162,321.41 | \$ 104,686.37 | \$ 119,919.42 | \$ 145,435.00 | \$ 140,575.00 |
| Capital Expenditures | | | | | | | |
| 01100100 | 45590 | Capital Purchase | \$ 39,534.00 | \$ - | \$ - | \$ - | \$ - |
| Subtotal | | | \$ 39,534.00 | \$ - | \$ - | \$ - | \$ - |
| Transfers | | | | | | | |
| 01100100 | 48099 | Transfer/Debt Service Fund ¹ | \$ 591,000.00 | \$ 612,000.00 | \$ - | \$ - | \$ - |
| Subtotal | | | \$ 591,000.00 | \$ 612,000.00 | \$ - | \$ - | \$ - |
| Other Charges | | | | | | | |
| 01101100 | 47701 | Recreation Programs | \$ 115,753.77 | \$ 115,163.73 | \$ 108,868.60 | \$ 127,200.00 | \$ 118,475.00 |
| 01100100 | 47740 | Travel/Training/Dues | 25,739.34 | 24,849.31 | 17,805.89 | 24,885.00 | 21,230.00 |
| 01100100 | 47741 | Elected Officials - Expenses | 286.21 | 682.54 | 414.08 | 500.00 | 500.00 |
| 01100100 | 47743 | Environmental Programs | 600.00 | 8,458.36 | 1,274.00 | 5,750.00 | 4,000.00 |
| 01100100 | 47745 | President's Expenses | 628.92 | 348.21 | 155.39 | 1,000.00 | 1,000.00 |
| 01100100 | 47750 | Historic Commission | 1,228.15 | 1,442.89 | 1,139.31 | 2,000.00 | 2,950.00 |
| Subtotal | | | \$ 144,236.39 | \$ 150,945.04 | \$ 129,657.27 | \$ 161,335.00 | \$ 148,155.00 |
| General Services Administration Total | | | \$ 2,781,010.81 | \$ 2,537,649.43 | \$ 1,804,926.27 | \$ 2,021,300.00 | \$ 2,025,600.00 |

¹ -This is now being funded out of the Public Works Administration budget to reflect bond costs for the Public Works Facility.

(S) indicates those line items that reimburse the Internal Service Funds. Grounds Maintenance is now covered under Building Services.



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Police Department

Service Area Description

The Algonquin Police Department provides professional and ethical law enforcement to our residents, businesses, and visitors, promoting a proactive approach to reducing crime, improving quality of life, and making our community safe.



The Police Department supports the Village of Algonquin’s mission by:

- Maintaining the Village’s Revenue Base.
- Maintaining the Public’s Health, Safety, and Welfare through a Well-Trained and Dedicated Staff.
- Promoting Programs with a Conservation Focus.

Personnel Summary

No new personnel are budgeted for FY 12/13.

| Personnel Schedule | FY 08/09 | FY 09/10 | FY 10/11 | FY 11/12 | FY 12/13 | Change |
|---|-------------|-------------|-------------|-------------|-------------|----------|
| Chief | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | - |
| Deputy Chief | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | - |
| Technical Services Manager | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | - |
| Sergeant | 7.0 | 7.0 | 7.0 | 7.0 | 7.0 | - |
| Detective Sergeant | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | - |
| Officer | 39.0 | 39.0 | 38.0 | 38.0 | 38.0 | - |
| Secretary | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | - |
| Record Clerk | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 | - |
| Community Service Officer | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | - |
| Crossing Guard | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | - |
| Total Full-Time Equivalent Positions | 61.0 | 61.0 | 60.0 | 60.0 | 60.0 | - |
| <i>Full-Time Employees</i> | <i>60</i> | <i>60</i> | <i>59</i> | <i>59</i> | <i>59</i> | <i>-</i> |
| <i>Part-Time Employees</i> | <i>4</i> | <i>4</i> | <i>4</i> | <i>4</i> | <i>4</i> | <i>-</i> |

FY 11/12 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 11/12 budget document and other tasks completed during the fiscal year. The status list is current as of the date this document was published.



Complete

- Applied for, received, and implemented various grants which enhanced our operations and services to the community.
- Specialized training received by many officers in areas of domestic violence, sexual assault, and mental health and senior issues.
- Ongoing training for all officers in use of force, legal updates and investigative techniques.
- Participated in “DEA Prescription Drug Take-Back” Program twice during the year.



Near Completion

- Comply with accreditation standard of the Illinois Law Enforcement Accreditation Program for May 2012.
- Additional officers to receive training in specialty areas.



Not Complete

- Conduct a Citizens' Police Academy.
- Research volunteer police programs and, if appropriate, develop a police volunteers program for the police department.
- Develop a department-wide training plan. This plan should identify training that is recurring and required for recertification, as well as training that is necessary for the career development of department personnel.

FY 12/13 Objectives

Guiding Principle #4: Assess All Viable Options to Increase/Maintain the Village's Revenue Base

- To identify and apply for various grants that will enhance our operations and services to the community.

Guiding Principle #5: Continue to Allocate the Necessary Resources for the Maintenance of the Public's Health, Safety, and Welfare through a Well-Trained and Dedicated Staff

- Conduct specialized patrols to enhance traffic safety and response to citizens' concerns.
- Complete final phase of radio frequency narrow-banding project to enhance communications network.
- Obtain state-mandated Lead Homicide Investigator status for all personnel assigned to Investigations.
- Implement the personal radiation detector program.
- Develop a process of utilizing systems to disseminate important public safety information to the public.

Guiding Principle #6: Continue to Promote and Develop Programs with a Conservation Focus

- Participate in the "DEA Prescription Drug Take-Back" program when it is offered again.

Performance Measures

The FY 12/13 budget document features performance measures related to the Village's Guiding Principles to assist linking budgetary decisions to the intended outcomes determined by the Village Board. Output, efficiency, and outcome measures are used to provide a tangible link from Village services and strategies to the Guiding Principles. Aggressive targets are set during the budget process, not to determine success or failure, but to continuously improve service delivery and provide core services in the most cost-effective manner possible. Additional measures and strategies will be featured in subsequent budgets.

Guiding Principle #5: Continue to Allocate the Necessary Resources for the Maintenance of the Public's Health, Safety, and Welfare Through a Well-Trained and Dedicated Staff

| Department Objective | Strategy/Measure | 2009 | 2010 | 2011 | | 2012 |
|---|--|--------|--------|--------|--------|--------|
| | | Actual | Actual | Target | Actual | Target |
| Change driving behavior of motorists who disobey traffic control devices at all controlled intersections. | Crashes at controlled intersections | 44 | 45 | <45 | 61 | TBD |
| | Crashes at red light camera-enforced intersections | 23 | 18 | <20 | 31 | TBD |
| Enforce traffic regulations to facilitate the smooth flow of vehicular and pedestrian traffic throughout the Village. | Traffic Accident Fatalities | 0 | 0 | 0 | 1 | 0 |
| | Hit and Run Traffic Accidents – Property Damage | 63 | 57 | N/A | 60 | N/A |
| | Hit and Run Traffic Accidents – Personal Injury | 1 | 2 | N/A | 7 | N/A |
| | Traffic Accidents: Property Damage | 702 | 506 | N/A | 536 | N/A |
| | Traffic Accidents: Personal Injury | 61 | 86 | N/A | 85 | N/A |
| | Traffic Accidents: Occurring on Private Property | 237 | 179 | N/A | 222 | N/A |
| Protect the safety and welfare of the public. | Part I Crimes ¹ | 683 | 595 | N/A | 552 | N/A |
| | Part II Crimes ² | 1,886 | 1,444 | N/A | 1,936 | N/A |
| | Service and Activity Calls | 9,086 | 14,925 | N/A | 15,507 | N/A |

Notes:

¹ – Includes: homicide, rape/sexual assault, robbery, aggravated battery, burglary, motor vehicle theft, theft, and arson.

² – Includes: battery, assault, deceptive practices, criminal damage/trespass, sex offenses, offenses involving children, liquor/drug offences, serious motor vehicle offenses, and disorderly conduct.

| | | | FY 08/09 Actual | FY 09/10 Actual | FY 10/11 Actual | FY 11/12 Budget | FY 12/13 Budget |
|---------------------------------|-------|-------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Personnel | | | | | | | |
| 01200200 | 41103 | IMRF | \$ 40,782.69 | \$ 45,715.95 | \$ 50,068.72 | \$ 55,150.00 | \$ 57,800.00 |
| 01200200 | 41104 | FICA | 342,734.20 | 345,063.49 | 348,581.83 | 387,650.00 | 397,700.00 |
| 01200200 | 41105 | Unemployment Tax | 6,403.63 | 6,505.59 | 5,381.70 | 5,400.00 | 5,400.00 |
| 01200200 | 41106 | Health Insurance | 445,943.47 | 496,661.20 | 541,350.16 | 603,150.00 | 613,600.00 |
| 01200200 | 41110 | Salaries | 447,613.36 | 478,074.14 | 498,761.87 | 517,775.00 | 532,000.00 |
| 01200200 | 41120 | Salary-Sworn Officers | 3,715,174.45 | 3,722,624.28 | 3,994,279.39 | 4,157,000.00 | 4,291,000.00 |
| 01200200 | 41122 | Salary - Crossing Guards | 15,780.00 | 17,004.00 | 16,650.00 | 17,000.00 | 17,760.00 |
| 01200200 | 41140 | Overtime | 403,818.76 | 418,692.43 | 176,799.02 | 308,000.00 | 280,000.00 |
| 01200200 | 41102 | Pension Contribution Expense | 677,063.39 | 767,531.86 | 916,348.59 | 934,000.00 | 988,000.00 |
| Subtotal | | | \$ 6,095,313.95 | \$ 6,297,872.94 | \$ 6,548,221.28 | \$ 6,985,125.00 | \$ 7,183,260.00 |
| Contractual Services | | | | | | | |
| 01200200 | 42210 | Telephone | \$ 50,196.35 | \$ 33,114.35 | \$ 34,018.45 | \$ 40,800.00 | \$ 46,675.00 |
| 01200200 | 42211 | Natural Gas | 11,065.54 | 3,055.18 | 141.40 | 5,525.00 | 5,000.00 |
| 01200200 | 42212 | Electric | - | - | - | 500.00 | 600.00 |
| 01200200 | 42215 | Repeater Lines | 12,876.85 | 17,285.74 | 19,323.97 | 20,000.00 | 20,000.00 |
| 01200200 | 42230 | Legal Services | 67,898.35 | 71,104.44 | 62,033.98 | 60,000.00 | 55,000.00 |
| 01200200 | 42234 | Professional Services | 15,496.37 | 5,341.47 | 1,283.31 | 6,000.00 | 8,940.00 |
| 01200200 | 42242 | Publications | 937.79 | 2,226.34 | 1,325.48 | 1,500.00 | 1,500.00 |
| 01200200 | 42243 | Printing & Advertising | 5,733.21 | 3,862.51 | 2,642.22 | 4,000.00 | 3,000.00 |
| 01200200 | 42250 | SEECOM | 548,766.64 | 557,548.73 | 569,394.36 | 600,000.00 | 580,000.00 |
| 01200200 | 42260 | Physical Exams - Non-sworn | 35.00 | - | - | 800.00 | - |
| 01200200 | 42270 | Equipment Rental | 42,270.00 | 7,863.53 | 4,374.22 | 3,840.00 | 5,600.00 |
| 01200201 | 42272 | Lease Payments | 3,996.00 | 4,789.45 | 3,093.48 | 1,770.00 | 2,175.00 |
| 01200200 | 42300 | Traffic Light Enforcement | 54,591.84 | 240,245.25 | 245,667.87 | 223,000.00 | 193,500.00 |
| Subtotal | | | \$ 813,863.94 | \$ 946,436.99 | \$ 943,298.74 | \$ 967,735.00 | \$ 921,990.00 |
| Supplies & Materials | | | | | | | |
| 01200200 | 43308 | Office Supplies | \$ 9,227.95 | \$ 8,945.84 | \$ 8,468.07 | \$ 9,540.00 | \$ 9,500.00 |
| 01200200 | 43309 | Materials | 39,982.30 | 11,495.17 | 20,541.39 | 34,000.00 | 28,225.00 |
| 01200200 | 43317 | Postage | 3,176.45 | 3,357.03 | 2,641.68 | 3,500.00 | 3,000.00 |
| 01200200 | 43320 | Tools, Equipment & Supplies | 23,082.06 | 10,553.76 | 1,529.00 | 14,525.00 | 23,900.00 |
| 01200200 | 43332 | Office Furniture & Equipment | 38,436.50 | 33,920.36 | 7,982.78 | 8,800.00 | 4,800.00 |
| 01200200 | 43340 | Fuel | 100,450.50 | 84,102.60 | 95,448.00 | 95,435.00 | 122,800.00 |
| 01200200 | 43364 | D.A.R.E./Community Programs | 3,374.45 | 291.46 | 317.96 | 1,000.00 | 1,500.00 |
| Subtotal | | | \$ 217,730.21 | \$ 152,666.22 | \$ 136,928.88 | \$ 166,800.00 | \$ 193,725.00 |
| Maintenance | | | | | | | |
| 01200200 | 44420 | Vehicle Maintenance(S) | \$ 145,301.61 | \$ 166,854.12 | \$ 117,485.27 | \$ 179,520.00 | \$ 140,000.00 |
| 01200200 | 44421 | Equipment Maintenance (S) | 22,788.39 | 20,096.25 | 12,164.24 | 13,595.00 | 8,000.00 |
| 01200200 | 44422 | Radio Maintenance | 6,669.23 | 6,587.81 | 627.50 | 9,000.00 | 4,000.00 |
| 01200200 | 44423 | Building Services(S) | 136,811.91 | 71,982.71 | 114,097.15 | 133,275.00 | 147,200.00 |
| 01200200 | 44426 | Office Equipment Maintenance | 7,782.11 | 8,913.54 | 10,380.54 | 14,050.00 | 12,525.00 |
| Subtotal | | | \$ 319,353.25 | \$ 274,434.43 | \$ 254,754.70 | \$ 349,440.00 | \$ 311,725.00 |
| Capital Expenditures | | | | | | | |
| 01200200 | 43335 | Vehicles & Equipment | \$ - | \$ - | \$ 57,356.32 | \$ 22,000.00 | \$ 51,000.00 |
| 01200200 | 45590 | Capital Purchase | 162,717.00 | 82,340.65 | 20,197.00 | - | - |
| 01200200 | 45597 | Capital Lease Payments | 6,574.96 | - | - | - | - |
| Subtotal | | | \$ 169,291.96 | \$ 82,340.65 | \$ 77,553.32 | \$ 22,000.00 | \$ 51,000.00 |
| Other Charges | | | | | | | |
| 01200200 | 47720 | Board of Police Commissioners | \$ 3,385.60 | \$ 2,938.92 | \$ 375.00 | \$ 500.00 | \$ 500.00 |
| 01200200 | 47730 | Emergency Service Disaster | 7,673.70 | 8,463.01 | 8,101.97 | 8,150.00 | 8,150.00 |
| 01200200 | 47740 | Travel/Training/Dues | 50,011.77 | 18,341.32 | 13,735.33 | 25,000.00 | 25,000.00 |
| 01200200 | 47760 | Uniforms & Safety Items | 39,831.80 | 29,583.28 | 17,455.72 | 33,450.00 | 29,250.00 |
| 01200200 | 47770 | Investigations | - | - | 149.83 | - | - |
| 01200600 | 47790 | Interest Expense | 50.63 | - | - | - | - |
| Subtotal | | | \$ 100,953.50 | \$ 59,326.53 | \$ 39,817.85 | \$ 67,100.00 | \$ 62,900.00 |
| Police Total | | | \$ 7,716,506.81 | \$ 7,813,077.76 | \$ 8,000,574.77 | \$ 8,558,200.00 | \$ 8,724,600.00 |

(S) indicates those line items that reimburse the Internal Service Funds. Grounds Maintenance is now covered under Building Service

Community Development Department

Service Area Description

The Community Development Department provides Planning, Zoning, Development, Plan Review, Inspections and Code Enforcement services to citizens in order to develop and maintain a safe, secure, and attractive community.

The Community Development Department supports the Village of Algonquin's Mission by:

- Enhancing Customer Service and Citizen Satisfaction.
- Promoting Economic Development.
- Maintaining the Village's Infrastructure and Upholding a High Quality of Life for Residents.
- Maintaining the Village's Revenue Base.
- Maintaining the Public's Health, Safety, and Welfare through a Well-Trained and Dedicated Staff.
- Promoting Programs with a Conservation Focus.



The Community Development Department strives to provide and maintain high quality development that enhances the quality of life in our Village

Personnel Summary

No new personnel are budgeted for FY 12/13. One (1) Secretary II position will be split between Community Development and General Services Administration.

| Personnel Summary | FY 08/09 | FY 09/10 | FY 10/11 | FY 11/12 | FY 12/13 | Change |
|---|--------------|--------------|-------------|-------------|-------------|-------------|
| Community Development Director | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | - |
| Building Commissioner | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | - |
| Assistant Building Commissioner | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | - |
| Building Inspector | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | - |
| Plumbing Inspector | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | - |
| Electrical Inspector | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | - |
| Senior Planner | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | - |
| Property Maintenance Inspector | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | - |
| Secretary II | 2.0 | 2.0 | 2.0 | 2.0 | 1.5 | ▼0.5 |
| Intern | 0.25 | 0.25 | - | - | - | - |
| Total Full-Time Equivalent Positions | 12.25 | 12.25 | 12.0 | 12.0 | 11.5 | ▼0.5 |
| <i>Full-Time Employees</i> | <i>12</i> | <i>12</i> | <i>12</i> | <i>12</i> | <i>12</i> | <i>-</i> |
| <i>Part-Time Employees</i> | <i>1</i> | <i>1</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>-</i> |

FY 11/12 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 11/12 budget document and other tasks completed during the fiscal year. The status list is current as of the date this document was published.



Complete

- Continue to timely and proactively require property maintenance of abandoned/foreclosed properties.
- Continue to leverage developer-provided infrastructure improvements.
- Continue to attract high quality retailers to the Randall Road, Algonquin Road, and Main Street corridors.
- Continue and consider expansion of the work-share program to supplement necessary work tasks from other departments and consider offering fee-based inspection or other services to adjacent communities.
- Prioritize Economic Development Certification for economic development staff.
- Maintain proper certifications, continuing education and training for all other staff.
- Implement the Conservation Design Ordinance requirements through development approvals.
- Continue participating in ECO Committee and implement suggested programs and events.



Near Completion

- Attract at least one major corporate user or another multi-tenant spec building to the Algonquin Corporate Campus.



Not Complete

- Create strategic marketing plan for the Algonquin Corporate Campus.
- Refresh and market the small business loan programs offered by the Village.

FY 12/13 Objectives

Guiding Principle #1: Maintain and/or Enhance Customer Service and Citizen Satisfaction

- Continue to provide prompt service on building inspections, permit applications, plan reviews, and property maintenance concerns.

Guiding Principle #2: Continue to Promote and Foster Economic Development

- Complete Downtown Economic Study and Land Use Assessment.
- Create marketing materials and strategies for East Algonquin Road and downtown.
- Complete Algonquin Corporate Campus strategic marketing plan.

Guiding Principle #3: Evaluate, Plan for, and Implement Important Capital Improvement Projects in Order to Maintain the Village's Infrastructure and Uphold a High Quality of Life for Residents

- Assist in completion of the Sanitary Basin Studies and Water Supply Planning Studies.
- Assist in continuing study of the Western Bypass and Randall/Algonquin intersection.
- Continue evaluating opportunities to leverage developer-provided infrastructure improvements.

Guiding Principle #4: Assess All Viable Options to Increase/Maintain the Village's Revenue Base

- Continue filling key vacant storefronts and buildings.
- Consider further expanding subcontract services to nearby communities.

Guiding Principle #5: Continue to Allocate the Necessary Resources for the Maintenance of the Public's Health, Safety, and Welfare through a Well-Trained and Dedicated Staff

- Continue webinars and exploring other non-travel or low cost training opportunities.
- Maintain existing staff certifications and enhance with certifications that may add revenue opportunities through fee for service applications (e.g. backflow inspections).

Guiding Principle #6: Continue to Promote and Develop Programs with a Conservation Focus

- Continue evaluating opportunities to implement sustainability into development projects.
- Continue participation in ECO Committee to enhance conservation in daily Village operations.

Performance Measures

The FY 12/13 budget document features performance measures related to the Village's Guiding Principles to assist linking budgetary decisions to the intended outcomes determined by the Village Board. Output, efficiency, and outcome measures are used to provide a tangible link from Village services and strategies to the Guiding Principles. Aggressive targets are set during the budget process, not to determine success or failure, but to continuously improve service delivery and provide core services in the most cost-effective manner possible. Additional measures and strategies will be featured in subsequent budgets.

| Guiding Principle #1: Maintain and/or Enhance Customer Service and Citizen Satisfaction | | | | | | |
|--|---|--------|--------|--------|--------|--------|
| Department Objective | Strategy/Measure | 2009 | 2010 | 2011 | | 2012 |
| | | Actual | Actual | Target | Actual | Target |
| Implement mechanisms for promoting effective internal and external communication. | Maximize the % of property maintenance violations resolved without court action | 93% | 96.5% | 95% | 97.6% | TBD |
| | Business Connection Newsletters Sent | 4 | 1 | N/A | 3 | 3 |
| | Regularly perform staff visits with businesses | N/A | 3.33 | 4 | 5.66 | 4 |

| Guiding Principle #2: Continue to Promote and Foster Economic Development | | | | | | |
|--|---|---------|--------|--------|--------|--------|
| Department Objective | Strategy/Measure | 2009 | 2010 | 2011 | | 2012 |
| | | Actual | Actual | Target | Actual | Target |
| Create jobs and bring visitors to our community. | Maximize the amount of new commercial space opened (square feet) | 160,525 | 30,788 | N/A | TBD | N/A |
| | Commercial Occupancy Permits Issued | 20 | 53 | N/A | TBD | N/A |
| | Maintain Employment Rate above Kane and McHenry Counties ¹ | 91.4% | 91.4% | TBD | TBD | TBD |

Notes: ¹ – Data provided by the Illinois Department of Employment Security, Local Area Unemployment Statistics. Target for 2011 is based upon the actual employment rate for Kane and McHenry Counties in 2011.

| Guiding Principle #5: Continue to Allocate the Necessary Resources for the Maintenance of the Public's Health, Safety, and Welfare Through a Well-Trained and Dedicated Staff | | | | | | |
|--|--------------------------------------|--------|--------|--------|--------|--------|
| Department Objective | Strategy/Measure | 2009 | 2010 | 2011 | | 2012 |
| | | Actual | Actual | Target | Actual | Target |
| Maintain a high level of quality, consistency, and reliability in building and property maintenance inspections. | Building Inspections | 4,802 | 3,301 | N/A | TBD | N/A |
| | Property Maintenance Inspections | 3,609 | 3,757 | N/A | 3,990 | N/A |
| | Residential Occupancy Permits Issued | 13 | 5 | N/A | TBD | N/A |

Community Development Department

Expenditures

| | | | FY 08/09 | FY 09/10 | FY 10/11 | FY 11/12 | FY 12/13 |
|------------------------------------|-------|------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| | | | Actual | Actual | Actual | Budget | Budget |
| Personnel | | | | | | | |
| 01300100 | 41103 | IMRF | \$ 71,373.67 | \$ 75,789.12 | \$ 82,783.44 | \$ 86,800.00 | \$ 91,000.00 |
| 01300100 | 41104 | FICA | 59,414.28 | 60,556.07 | 61,023.43 | 64,750.00 | 64,200.00 |
| 01300100 | 41105 | Unemployment Tax | 1,316.91 | 1,412.83 | 1,070.60 | 1,125.00 | 1,025.00 |
| 01300100 | 41106 | Health Insurance | 92,460.16 | 102,069.96 | 103,132.52 | 111,250.00 | 114,800.00 |
| 01300100 | 41110 | Salaries | 782,349.67 | 799,578.12 | 813,633.45 | 839,575.00 | 835,000.00 |
| 01300100 | 41132 | Salary - Planning/Zoning | 965.00 | 1,935.00 | 1,535.00 | 2,000.00 | 2,000.00 |
| 01300100 | 41140 | Overtime | 6,520.09 | 3,701.21 | 2.31 | 2,300.00 | 4,800.00 |
| Subtotal | | | \$ 1,014,399.78 | \$ 1,045,042.31 | \$ 1,063,180.75 | \$ 1,107,800.00 | \$ 1,112,825.00 |
| Contractual Services | | | | | | | |
| 01300100 | 42210 | Telephone | \$ 7,859.93 | \$ 6,149.32 | \$ 7,362.52 | \$ 8,560.00 | \$ 11,675.00 |
| 01300100 | 42211 | Natural Gas | 4,001.68 | 1,208.46 | 141.40 | 1,990.00 | 1,800.00 |
| 01300100 | 42230 | Legal Services | 34,262.50 | 137,161.31 | 46,810.30 | 26,700.00 | 26,700.00 |
| 01300100 | 42234 | Professional Services | 114,011.55 | 17,488.50 | 27,181.55 | 30,600.00 | 30,600.00 |
| 01300100 | 42242 | Publications | 2,811.18 | 533.63 | 336.72 | 500.00 | 500.00 |
| 01300100 | 42243 | Printing & Advertising | 4,956.72 | 2,547.67 | 2,643.13 | 1,200.00 | 1,800.00 |
| Subtotal | | | \$ 167,903.56 | \$ 165,088.89 | \$ 84,475.62 | \$ 69,550.00 | \$ 73,075.00 |
| Supplies & Materials | | | | | | | |
| 01300100 | 43308 | Office Supplies | \$ 3,867.04 | \$ 1,829.39 | \$ 2,279.62 | \$ 4,100.00 | \$ 4,100.00 |
| 01300100 | 43317 | Postage | 5,120.63 | 2,289.90 | 2,179.88 | 4,000.00 | 4,000.00 |
| 01300100 | 43320 | Tools, Equipment & Supplies | 172.30 | 1,333.01 | 37.56 | 500.00 | 500.00 |
| 01300100 | 43332 | Office Furniture & Equipment | 5,998.52 | 7,747.42 | - | 8,400.00 | 2,500.00 |
| 01300100 | 43340 | Fuel | 10,345.68 | 8,512.91 | 9,856.18 | 10,025.00 | 12,725.00 |
| 01300100 | 43362 | Public Art | 5,091.73 | 2,909.40 | 2,628.50 | 6,000.00 | 4,460.00 |
| Subtotal | | | \$ 30,595.90 | \$ 24,622.03 | \$ 16,981.74 | \$ 33,025.00 | \$ 28,285.00 |
| Maintenance | | | | | | | |
| 01300100 | 44420 | Vehicle Maintenance (S) | \$ 13,456.70 | \$ 11,221.30 | \$ 10,152.77 | \$ 11,620.00 | \$ 13,000.00 |
| 01300100 | 44423 | Building Services (S) | 73,706.57 | 58,490.73 | 31,412.15 | 38,350.00 | 36,250.00 |
| 01300100 | 44426 | Office Equipment Maintenance | 6,031.88 | 6,277.70 | 3,834.52 | 7,000.00 | 4,000.00 |
| Subtotal | | | \$ 93,195.15 | \$ 75,989.73 | \$ 45,399.44 | \$ 56,970.00 | \$ 53,250.00 |
| Capital Expenditures | | | | | | | |
| 01300100 | 45590 | Capital Purchase | \$ 38,440.00 | \$ - | \$ - | \$ - | \$ - |
| Subtotal | | | \$ 38,440.00 | \$ - | \$ - | \$ - | \$ - |
| Other Charges | | | | | | | |
| 01300100 | 47710 | Economic Development | \$ 21,997.48 | \$ 3,072.30 | \$ 2,060.01 | \$ 4,500.00 | \$ 13,500.00 |
| 01300100 | 47740 | Travel/Training/Dues | 10,651.53 | 8,402.84 | 3,459.15 | 14,455.00 | 10,065.00 |
| 01300100 | 47750 | Commission Support Material | 42.35 | - | - | - | - |
| 01300100 | 47760 | Uniforms & Safety Items | 760.00 | 199.00 | 240.00 | 500.00 | 500.00 |
| Subtotal | | | \$ 33,451.36 | \$ 11,674.14 | \$ 5,759.16 | \$ 19,455.00 | \$ 24,065.00 |
| Community Development Total | | | \$ 1,377,985.75 | \$ 1,322,417.10 | \$ 1,215,796.71 | \$ 1,286,800.00 | \$ 1,291,500.00 |

(S) indicates those line items that reimburse the Internal Service Funds. Grounds Maintenance is now covered under Building Services.

Public Works Department - Administration Division

Service Area Description

The Administration Division of the Public Works Department provides overall direction to the Department and management of the operating divisions to ensure that residents and customers are receiving adequate and reliable public works services.

The Administration Division of the Public Works Department supports the Village of Algonquin's mission by:

- Enhancing Customer Service and Citizen Satisfaction.
- Maintaining the Public's Health, Safety, and Welfare Through a Well Trained and Dedicated Staff.
- Promoting Programs with a Conservation Focus.



Village staff perform a controlled burn on one of the Village's natural areas

Personnel Summary

No new personnel are budgeted for FY 12/13.

| Personnel Schedule | FY 08/09 | FY 09/10 | FY 10/11 | FY 11/12 | FY 12/13 | Change |
|---|------------|------------|------------|------------|------------|----------|
| Public Works Director | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | - |
| Assistant Public Works Director | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | - |
| Project Manager | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | - |
| GIS Analyst | - | - | - | 1.0 | 1.0 | - |
| GIS Assistant/Inspector | 1.0 | 1.0 | 1.0 | - | - | - |
| Maintenance Worker I | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | - |
| Account Clerk II | 1.0 | 1.0 | 1.0 | - | - | - |
| Secretary I | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | - |
| Seasonal | 0.5 | 0.5 | - | - | - | - |
| Total Full-Time Equivalent Positions | 7.5 | 7.5 | 7.0 | 6.0 | 6.0 | - |
| <i>Full-Time Employees</i> | <i>7</i> | <i>7</i> | <i>7</i> | <i>6</i> | <i>6</i> | <i>-</i> |
| <i>Part-Time Employees</i> | <i>2</i> | <i>2</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>-</i> |

FY 11/12 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 11/12 budget document and other tasks completed during the fiscal year. The status list is current as of the date this document was published.



Complete

- Continue to manage and provide guidance to all operating divisions of the Public Works Department to ensure citizen satisfaction.
- Continue to key in on core services and make those better while holding the line on budgets.
- Continue to collect information and infrastructure for GIS.
- Project Manager and GIS Technician will attend specific training.
- Mandatory OSHA and safety training will continue to be provided.
- Public Works Director will attend APWA National Convention.

- Continue storm water public education and provide yearly reports to the IEPA on our NPDES Phase 2 permit.



Near Completion

- N/A



Not Complete

- N/A

FY 12/13 Objectives

Guiding Principle #1: Maintain and/or Enhance Customer Service and Citizen Satisfaction

- Continue to manage and provide guidance to all operating divisions of the Public Works Department to ensure citizen satisfaction.
- Continue to key in on core services and make those better while holding the line on budgets.
- Continue to collect information and infrastructure for GIS.

Guiding Principle #5: Continue to Allocate the Necessary Resources for the Maintenance of the Public’s Health, Safety, and Welfare through a Well-Trained and Dedicated Staff

- Mandatory OSHA and safety training will continue to be provided.
- Project Manager will attend specific training.

Guiding Principle #6: Continue to Promote and Develop Programs with a Conservation Focus

- Continue stormwater public education and provide yearly reports to the IEPA on our NPDES Phase 2 permit.
- Assistant Public Works Director will continue to serve on the technical committee for the Jelkes Creek Watershed Study and will function as coordinator for the Woods Creek Watershed Study.

Performance Measures

The FY 12/13 budget document features performance measures related to the Village’s Guiding Principles to assist linking budgetary decisions to the intended outcomes determined by the Village Board. Output, efficiency, and outcome measures are used to provide a tangible link from Village services and strategies to the Guiding Principles. Aggressive targets are set during the budget process, not to determine success or failure, but to continuously improve service delivery and provide core services in the most cost-effective manner possible. Additional measures and strategies will be featured in subsequent budgets.

| Guiding Principle #3: Evaluate, Plan for, and Implement Important Capital Improvement Projects in Order to Maintain the Village’s Infrastructure and Uphold a High Quality of Life for Residents | | | | | | |
|---|--|--------|--------|--------|--------|--------|
| Department Objective | Strategy/Measure | 2009 | 2010 | 2011 | | 2012 |
| | | Actual | Actual | Target | Actual | Target |
| Provide oversight for all major maintenance and construction projects. | Public Works Project Engineering Reviews | 5 | 8 | N/A | 5 | N/A |
| | Private Developer Engineering Reviews | 3 | 4 | N/A | 6 | N/A |
| | Site Development Permits Issued | 1 | 3 | N/A | 6 | N/A |

Public Works Administration

Expenditures

| | | | FY 08/09 Actual | FY 09/10 Actual | FY 10/11 Actual | FY 11/12 Budget | FY 12/13 Budget |
|--|-------|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| Personnel | | | | | | | |
| 01400300 | 41103 | IMRF | \$ 37,650.31 | \$ 41,020.39 | \$ 40,510.80 | \$ 43,025.00 | \$ 42,600.00 |
| 01400300 | 41104 | FICA | 31,411.00 | 31,629.86 | 28,957.90 | 30,900.00 | 30,000.00 |
| 01400300 | 41105 | Unemployment Tax | 796.15 | 706.50 | 472.40 | 550.00 | 450.00 |
| 01400300 | 41106 | Health Insurance | 32,083.11 | 36,294.36 | 36,312.78 | 41,050.00 | 40,800.00 |
| 01400300 | 41110 | Salaries | 415,808.04 | 422,533.23 | 394,080.24 | 397,675.00 | 387,500.00 |
| 01400300 | 41140 | Overtime | 8,232.09 | 6,068.83 | 1,109.12 | 4,000.00 | 4,000.00 |
| Subtotal | | | \$ 525,980.70 | \$ 538,253.17 | \$ 501,443.24 | \$ 517,200.00 | \$ 505,350.00 |
| Contractual Services | | | | | | | |
| 01400300 | 42210 | Telephone | \$ 6,536.04 | \$ 6,480.86 | \$ 7,911.88 | \$ 6,980.00 | \$ 9,355.00 |
| 01400300 | 42211 | Natural Gas | 7,534.46 | (1,012.04) | 60.50 | 4,900.00 | 3,000.00 |
| 01400300 | 42230 | Legal Services | 9,327.50 | 9,127.64 | 4,387.50 | 10,000.00 | 10,000.00 |
| 01400300 | 42232 | Engineering Services | 540.00 | - | - | - | - |
| 01400300 | 42234 | Professional Services | 2,017.29 | 3,714.10 | 1,006.50 | 1,250.00 | 16,050.00 |
| 01400300 | 42242 | Publications | 608.51 | 550.93 | 259.60 | 430.00 | 440.00 |
| 01400300 | 42243 | Printing & Advertising | 27.01 | 231.28 | 52.32 | 2,050.00 | 50.00 |
| 01400300 | 42260 | Physical Exams | - | - | - | 160.00 | - |
| 01400300 | 42270 | Equipment Rental | 102.11 | 4.77 | - | - | - |
| Subtotal | | | \$ 26,692.92 | \$ 19,097.54 | \$ 13,678.30 | \$ 25,770.00 | \$ 38,895.00 |
| Supplies & Materials | | | | | | | |
| 01400300 | 43308 | Office Supplies | \$ 2,968.59 | \$ 2,885.63 | \$ 2,091.27 | \$ 2,410.00 | \$ 1,880.00 |
| 01400300 | 43317 | Postage | 1,400.09 | 1,389.29 | 1,439.40 | 1,600.00 | 1,600.00 |
| 01400300 | 43319 | Building Supplies | 298.22 | - | - | - | - |
| 01400300 | 43320 | Tools, Equipment & Supplies | 5,764.67 | 898.75 | 1,285.25 | 800.00 | 800.00 |
| 01400300 | 43332 | Office Furniture & Equipment | 22,846.08 | 7,986.40 | 5,831.24 | 7,850.00 | 8,100.00 |
| 01400300 | 43340 | Fuel | 6,269.72 | 4,655.28 | 5,923.98 | 4,840.00 | 9,000.00 |
| Subtotal | | | \$ 39,547.37 | \$ 17,815.35 | \$ 16,571.14 | \$ 17,500.00 | \$ 21,380.00 |
| Maintenance | | | | | | | |
| 01400300 | 44420 | Vehicle Maintenance (S) | \$ 15,602.31 | \$ 8,747.84 | \$ 8,110.75 | \$ 9,760.00 | \$ 10,000.00 |
| 01400300 | 44421 | Equipment Maintenance (S) | 110.35 | - | - | - | - |
| 01400300 | 44423 | Building Services (S) | 53,190.45 | 41,165.54 | 24,118.29 | 24,170.00 | 29,800.00 |
| 01400300 | 44426 | Office Equipment Maintenance | 756.73 | 541.55 | 699.50 | 250.00 | 250.00 |
| Subtotal | | | \$ 69,659.84 | \$ 50,454.93 | \$ 32,928.54 | \$ 34,180.00 | \$ 40,050.00 |
| Capital Expenditures | | | | | | | |
| 01400300 | 45590 | Capital Purchase | \$ - | \$ 16,500.00 | \$ - | \$ - | \$ - |
| Subtotal | | | \$ - | \$ 16,500.00 | \$ - | \$ - | \$ - |
| Transfers | | | | | | | |
| 01400500 | 48099 | Transfer/Debt Service Fund ¹ | \$ - | \$ - | \$ 671,651.88 | \$ 754,800.00 | \$ 770,000.00 |
| Subtotal | | | \$ - | \$ - | \$ 671,651.88 | \$ 754,800.00 | \$ 770,000.00 |
| Other Charges | | | | | | | |
| 01400300 | 47740 | Travel, Training & Dues | \$ 10,346.93 | \$ 10,069.83 | \$ 8,010.62 | \$ 11,500.00 | \$ 9,875.00 |
| 01400300 | 47760 | Uniforms & Safety Items | 2,316.39 | 2,392.10 | 1,807.69 | 2,050.00 | 2,050.00 |
| Subtotal | | | \$ 12,663.32 | \$ 12,461.93 | \$ 9,818.31 | \$ 13,550.00 | \$ 11,925.00 |
| Public Works Administration Total | | | \$ 674,544.15 | \$ 654,582.92 | \$ 1,246,091.41 | \$ 1,363,000.00 | \$ 1,387,600.00 |

¹ - Debt Service is now reflected in this Fund since these funds are to pay off construction debt associated with the Public Works Facility.

(S) indicates those line items that reimburse the Internal Service Funds. Grounds Maintenance is now covered under Building Services.



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Public Works Department - Streets Division

Service Area Description

The Streets Division of the Public Works Department provides safe and clean roads, a reliable storm water system, an ecologically friendly retention/detention system, and an appealing view of right of ways, open spaces, wetlands, and woodlands. These services are provided to all our residents and visitors and those motorists who travel through, visit or shop in Algonquin thus providing an ecological, eye-appealing environment in which to live, visit or just pass through.



Streets crews work on installing a manhole

The Streets Division of the Public Works Department supports the Village of Algonquin’s mission by:

- Maintaining the Village’s Infrastructure and Upholding a High Quality of Life for Residents.
- Maintaining the Public’s Health, Safety, and Welfare Through a Well-Trained and Dedicated Staff.
- Promoting Programs with a Conservation Focus.

Personnel Summary

No new personnel are budgeted for FY 12/13.

| Personnel Schedule | FY 08/09 | FY 09/10 | FY 10/11 | FY 11/12 | FY 12/13 | Change |
|---|-------------|-------------|-------------|-------------|-------------|----------|
| Street Superintendent | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | - |
| Streets Supervisor | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | - |
| Maintenance Worker II | 2.0 | 2.0 | 2.0 | 1.0 | 1.0 | - |
| Maintenance Worker I | 10.0 | 10.0 | 10.0 | 10.0 | 10.0 | - |
| Seasonal | 1.0 | 1.0 | - | - | - | - |
| Total Full-Time Equivalent Positions | 16.0 | 16.0 | 15.0 | 14.0 | 14.0 | - |
| <i>Full-Time Employees</i> | <i>15</i> | <i>15</i> | <i>15</i> | <i>14</i> | <i>14</i> | <i>-</i> |
| <i>Part-Time Employees</i> | <i>4</i> | <i>4</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>-</i> |

FY 11/12 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 11/12 budget document and other tasks completed during the fiscal year. The status list is current as of the date this document was published.



Complete

- Repaving of Parkview Terrace North.
- Finish training the rest of the plow drivers on salt conservation and attempt to develop a program to train back-up drivers on same.



Near Completion

- Concrete work in High Hill Subdivision plus identified trip hazards (trip hazards complete).



Not Complete

- Continue to send staff to any trade shows or seminars which can enhance their knowledge or increase their productivity (ongoing).

FY 12/13 Objectives

Guiding Principle #3: Evaluate, Plan for, and Implement Important Capital Improvement Projects in Order to Maintain the Village's Infrastructure and Uphold a High Quality of Life for Residents

- In house paving of Victoria Court, Amberwood Court, Saddlebrook Court, Cherrywood Court, Fairmont Court and Somerset Court with the possibility of Holly Lane and Country Lane depending on finances, weather and time.
- To finish concrete work in High Hill Subdivision and work on new trip hazard list provided by GIS staff.

Guiding Principle #5: Continue to Allocate the Necessary Resources for the Maintenance of the Public's Health, Safety, and Welfare through a Well Trained and Dedicated Staff

- Continue to send staff to any trade shows, seminars or in-house training which will augment their knowledge or proliferate their productivity and efficiency.

Guiding Principle #6: Continue to Promote and Develop Programs with a Conservation Focus

- While assisting PW Admin in the clearing and burning of open spaces, prairies and woodlands, the street staff involved, do to on-site training, are learning the importance of maintaining and restoring the areas which are imperative to the health and welfare of the environment and waters within the Village of Algonquin. This learning process has become invaluable and will be handed down from employee to employee.

Performance Measures

The FY 12/13 budget document features performance measures related to the Village's Guiding Principles to assist linking budgetary decisions to the intended outcomes determined by the Village Board. Output, efficiency, and outcome measures are used to provide a tangible link from Village services and strategies to the Guiding Principles. Aggressive targets are set during the budget process not to determine success or failure, but to continuously improve service delivery and provide core services in the most cost-effective manner possible. Additional measures and strategies will be featured in subsequent budgets.

Guiding Principle #3: Evaluate, Plan for, and Implement Important Capital Improvement Projects in Order to Maintain the Village's Infrastructure and Uphold a High Quality of Life for Residents

| Department Objective | Strategy/Measure | 2009 | 2010 | 2011 | | 2012 |
|---|--------------------------|--------|--------|--------|--------|--------|
| | | Actual | Actual | Target | Actual | Target |
| Provide adequate infrastructure throughout the Village. | Street Light Work Orders | 30 | 39 | N/A | 71 | N/A |
| | Other Work Orders | 147 | 430 | N/A | 450 | N/A |
| | Potholes Repaired | 450 | 424 | N/A | 1,254 | N/A |

Statistics

| Public Works Streets Division | | | | | |
|--|-------|--|----------------|----------------|----------------|
| | 2007 | 2008 | 2009 | 2010 | 2011 |
| Sidewalk Concrete Poured (square feet) | 1,500 | 980 | 1,640 | 7,640 | 3425 |
| Curb Concrete Poured (linear feet) | N/A | 266 | 700 | 1,200 | 172 |
| Asphalt Used (tons) | 762 | 703 | 1,710 | 1,857 | 1875 |
| Pipe Installed (linear feet) | 1,350 | 750 | 1,800 | 1,100 | 600 |
| Structures Set | 11 | 7 | 4 | 7 | 6 |
| Road Striping Completed (miles) | 8 | 9 ¹ | 6 ² | 4 ³ | 3 ⁴ |
| Split Rail Fence Installed (linear feet) | 700 | 1,200 | 530 | 150 | 180 |
| Snow Fence Installed (linear feet) | 9,400 | 11,000 | 11,000 | 11,000 | 11,000 |
| Notes: | | | | | |
| ¹ – 52 stop bars and 32 crosswalks were also striped. | | ³ – 17 stop bars and 10 crosswalks were also striped. | | | |
| ² – 27 stop bars and 34 crosswalks were also striped. | | ⁴ - 12 stop bars and 8 crosswalks were also striped . | | | |

| | | | FY 08/09 Actual | FY 09/10 Actual | FY 10/11 Actual | FY 11/12 Budget | FY 12/13 Budget |
|---------------------------------|-------|------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Personnel | | | | | | | |
| 01500300 | 41103 | IMRF | \$ 77,616.31 | \$ 82,969.73 | \$ 88,756.09 | \$ 89,300.00 | \$ 95,550.00 |
| 01500300 | 41104 | FICA | 65,651.71 | 66,937.74 | 65,328.73 | 64,225.00 | 67,275.00 |
| 01500300 | 41105 | Unemployment Tax | 1,734.24 | 1,785.65 | 1,248.52 | 1,250.00 | 1,250.00 |
| 01500300 | 41106 | Health Insurance | 167,671.61 | 170,874.47 | 174,574.38 | 187,675.00 | 186,000.00 |
| 01500300 | 41110 | Salaries | 806,066.88 | 840,164.28 | 822,940.97 | 798,400.00 | 820,000.00 |
| 01500300 | 41140 | Overtime | 75,542.14 | 55,938.66 | 56,104.76 | 40,000.00 | 48,000.00 |
| Subtotal | | | \$ 1,194,282.89 | \$ 1,218,670.53 | \$ 1,208,953.45 | \$ 1,180,850.00 | \$ 1,218,075.00 |
| Contractual Services | | | | | | | |
| 01500300 | 42210 | Telephone | \$ 4,859.45 | \$ 4,924.13 | \$ 5,323.00 | \$ 5,260.00 | \$ 7,795.00 |
| 01500300 | 42211 | Natural Gas | 8,071.95 | (685.20) | 166.60 | 4,950.00 | 3,050.00 |
| 01500300 | 42212 | Electric | 351,811.62 | 436,115.85 | 434,193.86 | 441,500.00 | 439,700.00 |
| 01500300 | 42230 | Legal Services | 3,148.34 | 13,387.50 | 1,462.50 | 3,000.00 | 2,500.00 |
| 01500300 | 42232 | Engineering Services | 7,212.00 | 5,490.24 | 2,081.00 | 4,200.00 | 4,200.00 |
| 01500300 | 42234 | Professional Services | 4,738.53 | 13,175.51 | 11,877.03 | 17,350.00 | 25,120.00 |
| 01500300 | 42242 | Publications | 120.00 | 360.13 | - | - | - |
| 01500300 | 42243 | Printing & Advertising | - | 246.93 | 125.71 | 50.00 | 50.00 |
| 01500300 | 42264 | Snow Removal | 1,412.39 | 2,335.11 | 2,089.12 | 3,200.00 | 2,500.00 |
| 01500300 | 42270 | Equipment Rental | 1,873.44 | 1,388.75 | 500.52 | 1,000.00 | 1,000.00 |
| Subtotal | | | \$ 383,247.72 | \$ 476,738.95 | \$ 457,819.34 | \$ 480,510.00 | \$ 485,915.00 |
| Supplies & Materials | | | | | | | |
| 01500300 | 43308 | Office Supplies | \$ 337.61 | \$ 444.14 | \$ 493.53 | \$ 300.00 | \$ 500.00 |
| 01500300 | 43309 | Materials | 60,647.76 | 34,935.62 | 22,081.16 | 20,550.00 | 19,100.00 |
| 01500300 | 43317 | Postage | 51.55 | 59.87 | - | 60.00 | 60.00 |
| 01500300 | 43320 | Tools, Equipment & Supplies | 45,752.68 | 45,123.43 | 4,708.00 | 43,130.00 | 30,350.00 |
| 01500300 | 43332 | Office Furniture & Equipment | 5,744.01 | 6,121.00 | 400.00 | 1,340.00 | 4,100.00 |
| 01500300 | 43340 | Fuel | 85,212.30 | 60,718.19 | 73,727.93 | 81,670.00 | 88,875.00 |
| 01500300 | 43366 | Sign Program | 26,585.47 | 20,436.87 | 4,836.51 | 10,000.00 | 15,000.00 |
| Subtotal | | | \$ 224,331.38 | \$ 167,839.12 | \$ 106,247.13 | \$ 157,050.00 | \$ 157,985.00 |
| Maintenance | | | | | | | |
| 01500300 | 44420 | Vehicle Maintenance (S) | \$ 129,723.96 | \$ 110,559.15 | \$ 121,824.35 | \$ 139,440.00 | \$ 127,000.00 |
| 01500300 | 44421 | Equipment Maintenance (S) | 139,904.12 | 143,597.29 | 117,379.53 | 158,010.00 | 143,500.00 |
| 01500300 | 44423 | Building Maintenance (S) | 81,426.02 | 70,957.39 | 66,548.25 | 64,840.00 | 82,450.00 |
| 01500300 | 44426 | Office Equipment Maintenance | 694.35 | 549.81 | 644.00 | 500.00 | 700.00 |
| 01500300 | 44427 | Curb & Sidewalk Program | 8,695.13 | 2,356.50 | (172.00) | 1,000.00 | 1,500.00 |
| 01500300 | 44428 | Street Maintenance | 20,249.62 | 13,847.70 | 8,320.49 | 6,800.00 | 6,500.00 |
| 01500300 | 44429 | Street Lights | 5,945.05 | 1,754.68 | (1,313.86) | 12,000.00 | 8,000.00 |
| 01500300 | 44430 | Traffic Signal Maintenance | 12,360.12 | 41,857.12 | 22,685.62 | 18,400.00 | 22,400.00 |
| Subtotal | | | \$ 398,998.37 | \$ 385,479.64 | \$ 335,916.38 | \$ 400,990.00 | \$ 392,050.00 |
| Capital Expenditures | | | | | | | |
| 01500300 | 43335 | Vehicles & Equipment | \$ - | \$ - | \$ - | \$ - | \$ 35,700.00 |
| 01500300 | 45590 | Capital Purchase | 102,969.90 | - | 5,000.00 | 65,000.00 | 48,000.00 |
| 01500300 | 45597 | Capital Lease Payments | 3,565.05 | - | - | - | - |
| Subtotal | | | \$ 106,534.95 | \$ - | \$ 5,000.00 | \$ 65,000.00 | \$ 83,700.00 |
| Other Charges | | | | | | | |
| 01500300 | 47740 | Travel/Training/Dues | \$ 2,206.41 | \$ 1,477.03 | \$ 1,869.71 | \$ 2,100.00 | \$ 3,375.00 |
| 01500300 | 47760 | Uniforms & Safety Items | 8,223.55 | 8,534.29 | 5,732.56 | 6,700.00 | 6,700.00 |
| 01500600 | 47790 | Interest Expense | 27.45 | - | - | - | - |
| Subtotal | | | \$ 10,457.41 | \$ 10,011.32 | \$ 7,602.27 | \$ 8,800.00 | \$ 10,075.00 |
| Streets Total | | | \$ 2,317,852.72 | \$ 2,258,739.56 | \$ 2,121,538.57 | \$ 2,293,200.00 | \$ 2,347,800.00 |

(S) indicates those line items that reimburse the Internal Service Funds. Grounds Maintenance is now covered under Building Services

Public Works Department - Parks and Forestry Division

Service Area Description

The Parks and Forestry Division provides the development and maintenance of all park and open space parcels within the Village, as well as the installation, replacement, and maintenance of all village-owned trees. Our commitment to the citizens of Algonquin is to provide beautifully maintained recreational parcels, as well as a well-managed urban forest which provides environmental benefit and supports community aesthetics.



Parks and Forestry staff overlooking the Fox River Valley

The Parks and Forestry Division of the Public Works Department supports the Village of Algonquin's mission by:

- Maintain and/or Enhance Customer Service and Citizen Satisfaction.
- Evaluate, Plan for, and Implement Important Capital Improvement Projects in Order to Maintain the Village's Infrastructure and Uphold a High Quality of Life for Residents.
- Assess All Viable Options to Increase/Maintain the Village's Revenue Base.
- Continue to Promote and Develop Programs with a Conservation Focus.

Personnel Summary

One (1) Maintenance Worker I position will not be filled in FY 12/13. Six (6) Seasonal positions are proposed for FY 12/13.

| Personnel Schedule | FY 08/09 | FY 09/10 | FY 10/11 | FY 11/12 | FY 12/13 | Change |
|---|-------------|-------------|-------------|-------------|-------------|-------------|
| Parks and Forestry Superintendent | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | - |
| Parks and Forestry Supervisor | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | - |
| Maintenance Worker II | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | - |
| Maintenance Worker I | 9.0 | 9.0 | 9.0 | 9.0 | 8.0 | ▼1.0 |
| Seasonal | 2.0 | 2.0 | 1.0 | 1.0 | 1.5 | ▲0.5 |
| Total Full-Time Equivalent Positions | 17.0 | 17.0 | 16.0 | 16.0 | 15.5 | ▼0.5 |
| <i>Full-Time Employees</i> | <i>15</i> | <i>15</i> | <i>15</i> | <i>15</i> | <i>14</i> | <i>▼1</i> |
| <i>Part-Time Employees</i> | <i>8</i> | <i>8</i> | <i>4</i> | <i>4</i> | <i>6</i> | <i>▲2</i> |

FY 11/12 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 11/12 budget document and other tasks completed during the fiscal year. The status list is current as of the date this document was published.



Complete

- Provide the opportunity for at least one new staff member to become a certified arborist.
- Complete improvement projects at Cornish and Towne Parks, providing for a stabilized shoreline which will protect and preserve park lands.
- Maintain all designations and certifications in order for us to be readily qualified for potential grant opportunities.

- Work to secure offset exchange of wood debris in order to garner a profit or necessary functional materials.
- Obtain Tree City USA award.



Near Completion

- Continue the implementation of the departmental training program.
- Implement projects for next year’s budget that enable restoration of existing park parcels as well as the development of potential park spaces.



Not Complete

- N/A

FY 11/12 Objectives

Guiding Principle #1: Maintain and/or Enhance Customer Service and Citizen Satisfaction

- Continue to foster communication via digital media, *Algonquin Citizen* articles and work notifications.
- Continue to train, provide expectations for, and develop positive, knowledgeable customer service representatives.

Guiding Principle #3: Evaluate, Plan for, and Implement Important Capital Improvement Projects in Order to Maintain the Village’s Infrastructure and Uphold a High Quality of Life for Residents

- Continue to assemble the park system five-year plan, and recommend park system repairs, replacements, and improvements.

Guiding Principle #4: Assess All Viable Options to Increase/Maintain the Village’s Revenue Base

- Continue programs which allow material exchange of wood waste material.
- Continue relationships that foster tree donations to the community from outside organizations, individuals, and nurseries.
- Implement and market the Tree of Honor Program

Guiding Principle #6: Continue to Promote and Develop Programs with a Conservation Focus

- Our mission is to preserve, protect and develop our urban forest and native spaces. This work will continue with passion.

Performance Measures

The FY 12/13 budget document features performance measures related to the Village’s Guiding Principles to assist linking budgetary decisions to the intended outcomes determined by the Village Board. Output, efficiency, and outcome measures are used to provide a tangible link from Village services and strategies to the Guiding Principles. Aggressive targets are set during the budget process, not to determine success or failure, but to continuously improve service delivery and provide core services in the most cost-effective manner possible. Additional measures and strategies will be featured in subsequent budgets.

| Guiding Principle #1: Maintain and/or Enhance Customer Service and Citizen Satisfaction | | | | | | |
|--|-------------------------|--------|--------|--------|--------|--------|
| Department Objective | Strategy/Measure | 2009 | 2010 | 2011 | | 2012 |
| | | Actual | Actual | Target | Actual | Target |
| Maintain a highly trained and capable staff for operations. | ISA Certified Arborists | 6 | 7 | 8 | 7 | 9 |

| Guiding Principle #3: Evaluate, Plan for, and Implement Important Capital Improvement Projects in Order to Maintain the Village's Infrastructure and Uphold a High Quality of Life for Residents | | | | | | |
|---|--|--------|--------|--------|--------|--------|
| Department Objective | Strategy/Measure | 2009 | 2010 | 2011 | | 2012 |
| | | Actual | Actual | Target | Actual | Target |
| Maintain parkway trees and urban forests as a community resource. | Tree Replacements | 711 | 304 | 900 | 1,089 | 1,100 |
| | Trees Pruned | 3,356 | 3,414 | 3,500 | 3,716 | 3,500 |
| | Parkway Trees Maintained | 18,179 | 20,564 | N/A | 20,743 | N/A |
| Maintain high quality Village parks for residents, businesses, and visitors. | Park Sites Maintained | 21 | 21 | N/A | 21 | N/A |
| | Open Space/Detention Area Maintained (Acres) | 666.5 | 666.5 | N/A | 666.5 | N/A |
| | Developed Park Area Maintained (Acres) | 154.5 | 154.5 | N/A | 154.5 | N/A |

| Guiding Principle #6: Continue to Promote and Develop Programs with a Conservation Focus | | | | | | |
|---|----------------------------|--------|--------|--------|--------|--------|
| Department Objective | Strategy/Measure | 2009 | 2010 | 2011 | | 2012 |
| | | Actual | Actual | Target | Actual | Target |
| Preserve and enhance Village's tree resources. | Obtain Tree City USA Award | Yes | Yes | Yes | Yes | Yes |

| | | | FY 08/09 Actual | FY 09/10 Actual | FY 10/11 Actual | FY 11/12 Budget | FY 12/13 Budget |
|-----------------------------------|-------|------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Personnel | | | | | | | |
| 01600300 | 41103 | IMRF | \$ 71,240.05 | \$ 75,995.72 | \$ 82,249.63 | \$ 90,300.00 | \$ 86,000.00 |
| 01600300 | 41104 | FICA | 59,556.48 | 59,596.49 | 61,712.59 | 66,475.00 | 63,000.00 |
| 01600300 | 41105 | Unemployment Tax | 1,939.37 | 1,998.17 | 1,498.31 | 1,500.00 | 1,300.00 |
| 01600300 | 41106 | Health Insurance | 107,479.05 | 115,788.93 | 127,819.89 | 143,375.00 | 136,600.00 |
| 01600300 | 41110 | Salaries | 753,777.77 | 787,957.35 | 806,470.46 | 842,300.00 | 800,400.00 |
| 01600300 | 41140 | Overtime | 33,780.93 | 23,891.52 | 16,480.53 | 22,400.00 | 22,400.00 |
| Subtotal | | | \$ 1,027,773.65 | \$ 1,065,228.18 | \$ 1,096,231.41 | \$ 1,166,350.00 | \$ 1,109,700.00 |
| Contractual Services | | | | | | | |
| 01600300 | 42210 | Telephone | \$ 4,366.29 | \$ 5,406.94 | \$ 5,256.16 | \$ 5,110.00 | \$ 7,830.00 |
| 01600300 | 42211 | Natural Gas | 8,607.88 | (768.64) | 166.60 | 5,325.00 | 3,250.00 |
| 01600300 | 42230 | Legal Service | 690.00 | 112.50 | - | 500.00 | 500.00 |
| 01600300 | 42234 | Professional Services | 49,328.24 | 54,035.69 | 33,680.21 | 42,050.00 | 45,625.00 |
| 01600300 | 42243 | Printing & Advertising | 714.97 | 201.41 | 355.27 | 1,050.00 | 550.00 |
| 01600300 | 42253 | Community Events | 835.84 | 392.33 | 700.00 | 1,000.00 | 11,300.00 |
| 01600300 | 42260 | Physical Exams | 183.75 | - | - | 160.00 | - |
| 01600300 | 42270 | Equipment Rental | 2,160.86 | 928.77 | 150.00 | 750.00 | 750.00 |
| Subtotal | | | \$ 66,887.83 | \$ 60,309.00 | \$ 40,308.24 | \$ 55,945.00 | \$ 69,805.00 |
| Supplies & Materials | | | | | | | |
| 01600300 | 43308 | Office Supplies | \$ 478.87 | \$ 203.77 | \$ 292.18 | \$ 300.00 | \$ 300.00 |
| 01600300 | 43309 | Materials | 19,577.79 | 19,653.85 | 26,306.19 | 19,500.00 | 14,600.00 |
| 01600300 | 43317 | Postage | 26.36 | - | 32.97 | 50.00 | 50.00 |
| 01600300 | 43320 | Tools, Equipment & Supplies | 13,322.08 | 16,633.65 | 11,918.21 | 13,100.00 | 21,500.00 |
| 01600300 | 43332 | Office Furniture & Equipment | - | 5,540.30 | 1,500.00 | 3,940.00 | 1,200.00 |
| 01600300 | 43340 | Fuel | 41,017.31 | 28,234.40 | 38,453.66 | 37,370.00 | 47,450.00 |
| 01600300 | 43360 | Park Upgrades | 25,271.81 | 17,821.58 | (169.00) | 22,600.00 | 38,750.00 |
| Subtotal | | | \$ 99,694.22 | \$ 88,087.55 | \$ 78,334.21 | \$ 96,860.00 | \$ 123,850.00 |
| Maintenance | | | | | | | |
| 01600300 | 44402 | Tree Planting | \$ 26,375.11 | \$ 50,275.08 | \$ 32,749.80 | \$ 44,000.00 | \$ 64,500.00 |
| 01600300 | 44403 | Tree Trimming/Removal | 1,907.72 | - | - | 4,000.00 | 1,000.00 |
| 01600300 | 44420 | Vehicle Maintenance(S) | 21,463.05 | 52,231.72 | 57,291.86 | 57,005.00 | 60,000.00 |
| 01600300 | 44421 | Equipment Maintenance (S) | 125,483.82 | 93,301.58 | 83,923.53 | 100,830.00 | 121,900.00 |
| 01600300 | 44423 | Building Services (S) | 70,019.43 | 62,920.51 | 45,512.37 | 49,565.00 | 62,100.00 |
| 01600300 | 44425 | Open Space Maintenance | 15,000.00 | 14,652.73 | 15,000.00 | 15,000.00 | 15,000.00 |
| 01600300 | 44426 | Office Equipment Maintenance | 694.35 | 549.83 | 644.00 | 500.00 | 700.00 |
| Subtotal | | | \$ 260,943.48 | \$ 273,931.45 | \$ 235,121.56 | \$ 270,900.00 | \$ 325,200.00 |
| Capital Expenditures | | | | | | | |
| 01600300 | 43335 | Vehicles & Equipment | \$ - | \$ - | \$ - | \$ 19,500.00 | \$ 39,160.00 |
| 01600300 | 45590 | Capital Purchase | 207,130.00 | 42,692.70 | - | 191,000.00 | 45,100.00 |
| 01600300 | 45593 | Park Development | 156,523.02 | - | - | - | - |
| 01600300 | 45597 | Capital Lease Payment | 1,488.44 | - | - | - | - |
| Subtotal | | | \$ 365,141.46 | \$ 42,692.70 | \$ - | \$ 210,500.00 | \$ 84,260.00 |
| Transfers | | | | | | | |
| 01600500 | 48005 | Transfer to Pool | \$ 36,376.48 | \$ 66,097.81 | \$ 97,397.64 | \$ 71,495.00 | \$ 76,470.00 |
| Subtotal | | | \$ 36,376.48 | \$ 66,097.81 | \$ 97,397.64 | \$ 71,495.00 | \$ 76,470.00 |
| Other Charges | | | | | | | |
| 01600300 | 47740 | Travel/Training/Dues | \$ 6,580.56 | \$ 5,065.88 | \$ 2,061.62 | \$ 5,350.00 | \$ 5,615.00 |
| 01600300 | 47760 | Uniforms & Safety Items | 7,646.94 | 8,031.30 | 5,900.54 | 6,600.00 | 6,500.00 |
| 01600600 | 47790 | Interest Expense | 11.47 | - | - | - | - |
| Subtotal | | | \$ 14,238.97 | \$ 13,097.18 | \$ 7,962.16 | \$ 11,950.00 | \$ 12,115.00 |
| Parks & Forestry Total | | | \$ 1,871,056.09 | \$ 1,609,443.87 | \$ 1,555,355.22 | \$ 1,884,000.00 | \$ 1,801,400.00 |

(S) indicates those line items that reimburse the Internal Service Funds. Grounds Maintenance is now covered under Building Services.

Multidepartmental

Expenditures

| | | | FY 08/09 Actual | FY 09/10 Actual | FY 10/11 Actual | FY 11/12 Budget | FY 12/13 Budget |
|---|-------|------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| 01900100 | 42234 | Professional Services ¹ | \$ 11,588.61 | \$ 7,615.56 | \$ 4,380.04 | \$ 7,125.00 | \$ 8,800.00 |
| 01900100 | 42236 | Insurance | 524,954.77 | 378,036.97 | 510,454.06 | 606,000.00 | 699,000.00 |
| 01900100 | 43333 | Computer Network | 55,671.59 | 154,483.99 | 135,183.19 | 143,510.00 | 149,700.00 |
| 01900100 | 45590 | Capital Purchase | 193,786.08 | 11,106.90 | 11,180.00 | 51,865.00 | - |
| Multidepartmental Total | | | \$ 786,001.05 | \$ 551,243.42 | \$ 661,197.29 | \$ 808,500.00 | \$ 857,500.00 |
| ¹ - Includes funding for EAP program and for Hepatitis & Flu Shots. The remaining amounts are budgeted in Fund 07. | | | | | | | |



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Public Works Department – Water/Sewer Utilities Operating Division

Service Area Description

The Water and Sewer Utilities Division of the Public Works Department is responsible for the management, maintenance, and distribution of the Village’s water and sanitary sewer system. This includes one wastewater treatment facility, three water treatment plants and the overall distribution and conveyance system within the Village.



The Water/Sewer Utilities Operating Division maintains over 2,100 hydrants in the Village.

The Water and Sewer Utilities Division of the Public Works Department supports the Village of Algonquin’s mission by:

- Enhancing Customer Service and Citizen Satisfaction.
- Maintaining the Village’s Infrastructure and Upholding a High Quality of Life for Residents.
- Maintaining the Village’s Revenue Base.
- Maintaining the Public’s Health, Safety, and Welfare through a Well-Trained and Dedicated Staff.
- Promoting Programs with a Conservation Focus.

Personnel Summary

Three (3) seasonal personnel are proposed for FY 12/13.

| Personnel Schedule | FY 08/09 | FY 09/10 | FY 10/11 | FY 11/12 | FY 12/13 | Change |
|---|--------------|--------------|--------------|--------------|--------------|----------|
| Utilities Superintendent ¹ | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | - |
| Chief Wastewater Operator | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | - |
| Chief Water Operator | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | - |
| Wastewater Operator | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | - |
| Water Operator | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 | - |
| Environmental Compliance Coordinator | 1.0 | 1.0 | 1.0 | - | - | - |
| Utilities Supervisor ¹ | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | - |
| Lab Technician ¹ | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | - |
| Maintenance Worker II ¹ | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | - |
| Maintenance Worker I ² | 9.0 | 9.0 | 9.0 | 8.0 | 8.0 | - |
| Seasonal | 1.25 | 1.25 | - | 0.75 | 0.75 | - |
| Total Full-Time Equivalent Positions | 23.25 | 23.25 | 22.00 | 20.75 | 20.75 | - |
| <i>Full-Time Employees</i> | 22 | 22 | 22 | 20 | 20 | - |
| <i>Part-Time Employees</i> | 5 | 5 | 0 | 3 | 3 | - |

1 – Position is funded 50% Water Division, 50% Sewer Division.

2 – Position breakdown includes 7.0 FTEs funded 50% Water Division, 50% Sewer Division, 1.0 FTE funded 100% Water Division, and 1.0 FTE funded 100% Sewer Division.

FY 11/12 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 11/12 budget document and other tasks completed during the fiscal year. The status list is current as of the date this document was published.



Complete

- Staff sandblasted/painted 815 fire hydrants, representing approximately 40% of the service area.
- Staff exercised 537 main line valves, representing approximately 25% of the service area.
- Annual leak audit was conducted to identify water leaks to reduce water loss and increase accountability.
- Worked with Public Works Administration to install a rain garden at WTP No. 3.
- Rehabilitation of Well No. 8.
- Realignment of electrical loads to PGEN01 to provide additional backup of critical equipment at WWTF.
- Digester gas flow meters installed/tied to SCADA to measure quantity of available biogas.
- Chief Operator attended Year 1 of 3 at IPSI. Recipient of \$500 scholarship for each of the three years.
- Hosted FVOA 5th Annual Mini-Conference and Joint Products Show.
- Received Fluoridation award from Illinois Department of Public Health.
- Received nomination for Plant of the Year and Operator of the Year from IEPA.



Near Completion

- Replacement of weir gates at the WWTF.
- Replacement of cover on Anaerobic Digester No. 3.
- Purchase of equipment trailer.
- Sanitary sewer backup response procedure.



Not Complete

- Replacement of sewer camera equipment.
- Development of system of evaluation of water main for long-range planning.
- Development of GIS layer depicting high risk businesses and associated spill response plans.
- Development of a water meter replacement program.
- Revision of backflow prevention program.

FY 12/13 Objectives

Guiding Principle #3: Evaluate, Plan for, and Implement Important Capital Improvement Projects in Order to Maintain the Village's Infrastructure and Uphold a High Quality of Life for Residents

- **Miles of sanitary sewer televised annually.** Target: 5-year televising cycle, or approximately 150,000 linear feet of sewer, to be televised to evaluate infrastructure condition, determine necessary repairs, locate illegal connection points, and provide for long-range planning.
- **Miles of sanitary sewers flushed annually.** Target: 5-year flushing cycle, or approximately 150,000 linear feet of sewer, to be cleaned to increase pipe capacity and reduce risk of backup.
- **Replacement of Sewer Camera.** Purchase of a replacement sewer camera and associated software to accomplish the goal of sanitary sewer televised annually.

Guiding Principle #4: Assess All Viable Options to Increase/Maintain the Village’s Revenue Base

- **Water & Sewer Rate Study.** Target: Undertake a new rate study to evaluate economic climate, costing centers, water demands, and long-range expenditures. Determine applicability of varied rate structure approach.
- **Internal Evaluation.** Target: Undertake an internal evaluation of the Utilities Division to determine the most effective, streamlined operation. Evaluation could include reassignment of critical services and staff.

Guiding Principle #5: Continue to Allocate the Necessary Resources for the Maintenance of the Public’s Health, Safety, and Welfare through a Well-Trained and Dedicated Staff

- **Staff Training.** Target: 48 hours per person annually. Increase focus on staff certification, customer service, emergency preparedness, and tabletop training exercises.
- **Illinois Public Service Institute.** Chief Water Operator’s second year of a three-year management program learning from industry leaders geared specifically for Public Works people.

Guiding Principle #6: Continue to Promote and Develop Programs with a Conservation Focus

- **Water Leak Survey.** Target: Continue to participate in an annual leak survey to identify water losses due to water leaks and improve accountability.

Performance Measures

The FY 12/13 budget document features performance measures related to the Village’s Guiding Principles to assist linking budgetary decisions to the intended outcomes determined by the Village Board. Output, efficiency, and outcome measures are used to provide a tangible link from Village services and strategies to the Guiding Principles. Aggressive targets are set during the budget process, not to determine success or failure, but to continuously improve service delivery and provide core services in the most cost-effective manner possible. Additional measures and strategies will be featured in subsequent budgets.

| Guiding Principle #3: Evaluate, Plan for, and Implement Important Capital Improvement Projects in Order to Maintain the Village’s Infrastructure and Uphold a High Quality of Life for Residents | | | | | | |
|---|--|---------|---------|---------|---------|---------|
| Department Objective | Strategy/Measure | 2009 | 2010 | 2011 | | 2012 |
| | | Actual | Actual | Target | Actual | Target |
| Maintain Village’s infrastructure providing reliability and minimum interruptions to services. | Televise sanitary sewer system (linear feet) | 155,049 | 247,939 | 150,000 | 210,000 | 150,000 |
| | Flush sanitary sewer system (linear feet) | 50,000 | 25,000 | 150,000 | 35,000 | 150,000 |

Guiding Principle #5: Continue to Allocate the Necessary Resources for the Maintenance of the Public's Health, Safety, and Welfare through a Well-Trained and Dedicated Staff

| Department Objective | Strategy/Measure | 2009 | 2010 | 2011 | | 2012 |
|--|---|----------|----------|--------|----------|--------|
| | | Actual | Actual | Target | Actual | Target |
| Provide our community a safe and reliable supply of water. | Volume of water produced (million gallons) ¹ | 1,145.86 | 1,007.47 | N/A | 945.81 | N/A |
| | Volume of wastewater treated (million gallons) ¹ | 1,294.27 | 1,099.40 | N/A | 1,089.33 | N/A |
| Development of staff for maintenance, safety, and welfare of infrastructure. | Staff training per employee (hours) ¹ | N/A | N/A | 100 | 85 | 100 |
| Notes: ¹ – Values are for Fiscal Year Ending. | | | | | | |

Guiding Principle #6: Continue to Promote and Develop Programs with a Conservation Focus

| Department Objective | Strategy/Measure | 2009 | 2010 | 2011 | | 2012 |
|---|---|--------|--------|--------|--------|--------|
| | | Actual | Actual | Target | Actual | Target |
| Protect and manage groundwater supplies. | Daily water consumption per capita (gallons) ¹ | 117 | 92 | N/A | 85 | N/A |
| Notes: ¹ – Values are for Fiscal Year Ending. | | | | | | |

Water and Sewer Operating Fund

Revenues

| | | | FY 08/09 Actual | FY 09/10 Actual | FY 10/11 Actual | FY 11/12 Budget | FY 12/13 Budget |
|---|-------|---------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| 07000400 | 33035 | Donations-Operating-W&S | \$ 8,040.00 | \$ 37,071.13 | \$ 52,611.53 | \$ 25,000.00 | \$ 25,000.00 |
| 07000400 | 33055 | Donations-Capital-W&S | 833,418.00 | - | - | - | - |
| 07000400 | 34100 | Rental Income ¹ | 63,801.51 | 120,062.16 | 130,186.18 | 121,800.00 | 115,000.00 |
| 07000400 | 34200 | Miscellaneous Billing | - | 2,362.07 | - | - | - |
| 07000400 | 34700 | Water Fees | 2,329,652.22 | 2,524,350.30 | 2,600,092.59 | 2,708,000.00 | 2,722,150.00 |
| 07000400 | 34710 | Sewer Fees | 2,188,343.87 | 2,399,526.60 | 2,477,768.39 | 2,575,000.00 | 2,591,350.00 |
| 07000400 | 34720 | Administrative Fees | (704.54) | 1,955.85 | 880.00 | 1,000.00 | 1,000.00 |
| 07000400 | 34730 | Late Charges | 43,465.62 | 58,367.22 | 59,635.20 | 62,000.00 | 68,000.00 |
| 07000400 | 34740 | Reinstatement Fees | 18,067.36 | 20,350.46 | 20,250.03 | 22,000.00 | 20,000.00 |
| 07000400 | 34820 | Meter Sales | 31,425.00 | 9,050.00 | 8,075.00 | 7,500.00 | 5,000.00 |
| 07000400 | 35010 | Fines/Penalties | 2,300.00 | 712.68 | 100.00 | 500.00 | 500.00 |
| 07000500 | 36001 | Interest | 831.44 | 316.33 | 344.46 | 300.00 | 1,000.00 |
| 07000500 | 36020 | Interest - Investment Pools | 11.55 | 0.28 | - | - | - |
| 07000500 | 36030 | Interest - Bond (Restricted) | 36,780.06 | 17,317.23 | 6,794.22 | 10,000.00 | 10,000.00 |
| 07000500 | 37110 | Insurance Claims | 308,500.54 | - | - | - | - |
| 07000500 | 37900 | Other Revenue | 920.00 | 1,162.47 | 740.00 | 1,000.00 | 1,000.00 |
| 07000400 | 37905 | Sale of Surplus Property ² | 13,778.21 | 3,613.10 | 3,647.70 | 6,500.00 | 29,000.00 |
| Water & Sewer Operating Fund Total | | | \$ 5,878,630.84 | \$ 5,196,217.88 | \$ 5,361,125.30 | \$ 5,540,600.00 | \$ 5,589,000.00 |
| Actual figures have been adjusted, per auditor. | | | | | | | |
| ¹ - Accounts for rental from wireless service providers for tower rental fees. | | | | | | | |
| ² - Accounts for sale of Vehicle #'s 801, 815, and 808. | | | | | | | |

Water and Sewer Operating Fund

Total Expenditures

| | | | FY 08/09 Actual | FY 09/10 Actual | FY 10/11 Actual | FY 11/12 Budget | FY 12/13 Budget |
|--|-------|--------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| 07700400 | | Water Division Total | \$ 2,380,366.44 | \$ 2,147,277.22 | \$ 2,171,479.80 | \$ 2,546,550.00 | \$ 2,722,500.00 |
| 07800400 | | Sewer Division Total | 2,237,693.40 | 2,151,904.43 | 2,183,117.68 | 2,572,925.00 | 2,753,000.00 |
| 07080400 | 46680 | Bond Principal Payment | 440,000.00 | 460,000.00 | 325,000.00 | 355,000.00 | - |
| 07080400 | 46681 | Bond Interest Expense | 213,940.00 | 70,547.14 | 24,047.67 | 7,100.00 | - |
| 07080400 | 46682 | Bond Fees | 428.00 | 428.00 | - | 3,000.00 | - |
| 07800400 | 47900 | Working Capital | - | - | - | 46,025.00 | 113,500.00 |
| 07800500 | 48012 | Transfer to W&S I&C Fund | 22,930.02 | 11,519.45 | - | 10,000.00 | - |
| Subtotal | | | \$ 5,295,357.86 | \$ 4,841,676.24 | \$ 4,703,645.15 | \$ 5,540,600.00 | \$ 5,589,000.00 |
| 07800400 | 47785 | Depreciation Expense | \$ 3,682,587.00 | \$ 3,588,711.00 | \$ 3,557,350.00 | \$ - | \$ - |
| Subtotal | | | \$ 3,682,587.00 | \$ 3,588,711.00 | \$ 3,557,350.00 | \$ - | \$ - |
| Water and Sewer Operating Fund Total | | | \$ 8,977,944.86 | \$ 8,430,387.24 | \$ 8,260,995.15 | \$ 5,540,600.00 | \$ 5,589,000.00 |
| Please note that Fund 08, the Water & Sewer Bond and Interest Fund, was collapsed into this fund beginning in the 2009-2010 fiscal year. | | | | | | | |
| Depreciation Expense, which is an adjustment made by the auditors each year, has been moved from the Sewer Division budget to this summary budget. | | | | | | | |
| Bond Series 2001A was a refinancing of debt issued in 1993 to finance improvements in water/sewer systems. Final debt service payments will occur in FY 11/12. | | | | | | | |

| | | | FY 08/09 Actual | FY 09/10 Actual | FY 10/11 Actual | FY 11/12 Budget | FY 12/13 Budget |
|---------------------------------|-------|------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Personnel | | | | | | | |
| 07700400 | 41103 | IMRF | \$ 76,204.34 | \$ 83,347.51 | \$ 86,881.49 | \$ 96,825.00 | \$ 99,500.00 |
| 07700400 | 41104 | FICA | 63,612.22 | 65,000.12 | 63,274.21 | 68,000.00 | 72,200.00 |
| 07700400 | 41105 | Unemployment Tax | 1,788.54 | 1,541.81 | 1,214.32 | 1,250.00 | 1,275.00 |
| 07700400 | 41106 | Health Insurance | 130,344.91 | 148,802.61 | 152,885.43 | 160,485.00 | 196,000.00 |
| 07700400 | 41110 | Salaries | 832,651.77 | 863,932.62 | 842,513.42 | 860,655.00 | 915,000.00 |
| 07700400 | 41140 | Overtime | 39,131.27 | 28,544.02 | 28,560.53 | 28,000.00 | 29,000.00 |
| Subtotal | | | \$ 1,143,733.05 | \$ 1,191,168.69 | \$ 1,175,329.40 | \$ 1,215,215.00 | \$ 1,312,975.00 |
| Contractual Services | | | | | | | |
| 07700400 | 42210 | Telephone | \$ 5,655.17 | \$ 6,644.06 | \$ 7,775.46 | \$ 7,100.00 | \$ 9,725.00 |
| 07700400 | 42211 | Natural Gas | 40,363.01 | 24,013.17 | 20,732.96 | 35,800.00 | 26,795.00 |
| 07700400 | 42212 | Electric | 337,348.88 | 271,768.61 | 279,579.08 | 289,900.00 | 288,600.00 |
| 07700400 | 42225 | Bank Processing Fees | 15,752.83 | 16,191.19 | 17,504.27 | 18,000.00 | 19,500.00 |
| 07700400 | 42230 | Legal Services | 4,411.97 | 9,451.63 | 3,920.71 | 4,000.00 | 4,000.00 |
| 07700400 | 42231 | Audit Services | 4,080.00 | 4,386.00 | 4,437.00 | 4,340.00 | 4,400.00 |
| 07700400 | 42232 | Engineering Services | 12,534.08 | (3,050.00) | 1,800.00 | 89,000.00 | 79,000.00 |
| 07700400 | 42234 | Professional Services | 87,116.95 | 67,503.31 | 62,541.46 | 81,500.00 | 114,145.00 |
| 07700400 | 42236 | Insurance | 83,696.65 | 56,717.55 | 76,892.13 | 91,875.00 | 105,675.00 |
| 07700400 | 42242 | Publications | 962.94 | 451.50 | 913.50 | 900.00 | 1,325.00 |
| 07700400 | 42243 | Printing & Advertising | 7,532.81 | 4,763.85 | 3,933.57 | 5,700.00 | 4,600.00 |
| 07700400 | 42260 | Physical Exams | 258.75 | 114.40 | - | 160.00 | - |
| 07700400 | 42270 | Equipment Rental | 901.11 | 1,542.66 | 260.20 | 8,250.00 | 1,050.00 |
| Subtotal | | | \$ 600,615.15 | \$ 460,497.93 | \$ 480,290.34 | \$ 636,525.00 | \$ 658,815.00 |
| Supplies & Materials | | | | | | | |
| 07700400 | 43308 | Office Supplies | \$ 368.06 | \$ 287.38 | \$ 584.17 | \$ 500.00 | \$ 500.00 |
| 07700400 | 43309 | Materials | 5,548.68 | 9,357.52 | 6,020.76 | 29,100.00 | 25,800.00 |
| 07700400 | 43317 | Postage | 28,070.30 | 24,698.97 | 25,655.10 | 30,300.00 | 29,300.00 |
| 07700400 | 43319 | Building Supplies | 79.36 | - | - | - | - |
| 07700400 | 43320 | Tools, Equipment & Supplies | 12,059.77 | 10,628.47 | 5,683.94 | 12,350.00 | 21,275.00 |
| 07700400 | 43332 | Office Furniture & Equipment | 9,548.78 | 5,788.39 | 6,869.58 | 16,765.00 | 14,125.00 |
| 07700400 | 43340 | Fuel | 26,380.37 | 19,541.42 | 23,331.97 | 25,325.00 | 32,900.00 |
| 07700400 | 43342 | Chemicals | 194,299.18 | 179,036.67 | 161,334.42 | 199,080.00 | 199,080.00 |
| 07700400 | 43345 | Lab Supplies | 7,955.27 | 7,602.08 | 6,985.18 | 7,580.00 | 7,850.00 |
| 07700400 | 43348 | Meters & Meter Supplies | 73,187.85 | 42,703.32 | 41,199.63 | 70,000.00 | 70,000.00 |
| Subtotal | | | \$ 357,497.62 | \$ 299,644.22 | \$ 277,664.75 | \$ 391,000.00 | \$ 400,830.00 |
| Maintenance | | | | | | | |
| 07700400 | 44410 | Booster Station | \$ 15,554.24 | \$ 2,837.59 | \$ 7,792.24 | \$ 16,980.00 | \$ 14,700.00 |
| 07700400 | 44411 | Storage Facility | 5,235.90 | 7,768.01 | 57.76 | 9,000.00 | 9,000.00 |
| 07700400 | 44412 | Treatment Facility | 40,560.57 | 12,564.57 | 14,936.92 | 8,150.00 | 34,380.00 |
| 07700400 | 44415 | Distribution System | 20,740.58 | 14,001.74 | 18,544.48 | 31,750.00 | 47,400.00 |
| 07700400 | 44418 | Wells | 2,960.20 | 1,250.80 | 31,691.96 | 61,980.00 | 44,500.00 |
| 07700400 | 44420 | Vehicle Maintenance (S) | 23,883.29 | 26,103.98 | 30,587.34 | 28,945.00 | 30,000.00 |
| 07700400 | 44421 | Equipment Maintenance (S) | 37,477.31 | 33,271.53 | 32,034.45 | 35,965.00 | 54,000.00 |
| 07700400 | 44423 | Building Services (S) | 70,371.74 | 85,429.57 | 72,666.97 | 71,900.00 | 78,900.00 |
| 07700400 | 44426 | Office Equipment Maintenance | 703.96 | 549.83 | 444.00 | 500.00 | 700.00 |
| Subtotal | | | \$ 217,487.79 | \$ 183,777.62 | \$ 208,756.12 | \$ 265,170.00 | \$ 313,580.00 |
| Capital Expenditures | | | | | | | |
| 07700400 | 43335 | Vehicles & Equipment | \$ - | \$ - | \$ - | \$ 24,950.00 | \$ 450.00 |
| 07700400 | 45590 | Capital Purchase | 48,880.00 | - | 20,994.00 | - | 22,000.00 |
| Subtotal | | | \$ 48,880.00 | \$ - | \$ 20,994.00 | \$ 24,950.00 | \$ 22,450.00 |
| Other Charges | | | | | | | |
| 07700400 | 47740 | Travel/Training/Dues | \$ 5,526.09 | \$ 4,503.91 | \$ 3,928.56 | \$ 6,915.00 | \$ 6,250.00 |
| 07700400 | 47760 | Uniforms & Safety Items | 6,626.74 | 7,684.85 | 4,516.63 | 6,775.00 | 7,600.00 |
| Subtotal | | | \$ 12,152.83 | \$ 12,188.76 | \$ 8,445.19 | \$ 13,690.00 | \$ 13,850.00 |
| Water Total | | | \$ 2,380,366.44 | \$ 2,147,277.22 | \$ 2,171,479.80 | \$ 2,546,550.00 | \$ 2,722,500.00 |

(S) indicates those line items that reimburse the Internal Service Funds. Grounds Maintenance is now covered under Building Services.

| | | | FY 08/09 Actual | FY 09/10 Actual | FY 10/11 Actual | FY 11/12 Budget | FY 12/13 Budget |
|---------------------------------|-------|-------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Personnel | | | | | | | |
| 07800400 | 41103 | IMRF | \$ 71,604.56 | \$ 77,090.60 | \$ 81,516.80 | \$ 87,510.00 | \$ 87,200.00 |
| 07800400 | 41104 | FICA | 59,368.60 | 60,650.64 | 59,178.23 | 63,200.00 | 63,500.00 |
| 07800400 | 41105 | Unemployment Tax | 1,548.96 | 1,433.54 | 1,104.57 | 1,060.00 | 1,200.00 |
| 07800400 | 41106 | Health Insurance | 119,225.08 | 118,393.96 | 113,065.11 | 138,735.00 | 133,000.00 |
| 07800400 | 41110 | Salaries | 793,287.32 | 808,376.77 | 787,066.90 | 799,815.00 | 800,000.00 |
| 07800400 | 41140 | Overtime | 28,566.58 | 21,094.16 | 19,635.63 | 29,600.00 | 30,600.00 |
| Subtotal | | | \$ 1,073,601.10 | \$ 1,087,039.67 | \$ 1,061,567.24 | \$ 1,119,920.00 | \$ 1,115,500.00 |
| Contractual Services | | | | | | | |
| 07800400 | 42210 | Telephone | \$ 9,038.32 | \$ 9,478.21 | \$ 10,674.97 | \$ 9,775.00 | \$ 11,195.00 |
| 07800400 | 42211 | Natural Gas | 39,544.75 | 17,770.17 | 8,396.86 | 17,960.00 | 15,950.00 |
| 07800400 | 42212 | Electric | 450,155.07 | 436,558.06 | 422,053.46 | 430,200.00 | 431,000.00 |
| 07800400 | 42225 | Bank Processing Fees | 15,752.97 | 16,191.29 | 17,504.19 | 18,000.00 | 19,500.00 |
| 07800400 | 42230 | Legal Services | 5,568.97 | 10,390.82 | 433.21 | 4,000.00 | 4,000.00 |
| 07800400 | 42231 | Audit Services | 4,080.00 | 4,386.00 | 4,437.00 | 4,335.00 | 4,400.00 |
| 07800400 | 42232 | Engineering Services | 3,026.63 | 8,390.67 | - | 4,000.00 | 10,240.00 |
| 07800400 | 42234 | Professional Services | 63,204.68 | 60,206.83 | 69,352.47 | 93,400.00 | 116,825.00 |
| 07800400 | 42236 | Insurance | 72,277.23 | 54,294.90 | 80,312.59 | 91,875.00 | 106,700.00 |
| 07800400 | 42242 | Publications | 1,028.07 | 423.50 | 627.49 | 500.00 | 925.00 |
| 07800400 | 42243 | Printing & Advertising | 2,443.20 | 1,416.34 | 576.96 | 1,500.00 | 1,200.00 |
| 07800400 | 42260 | Physical Exams | 681.00 | 114.35 | - | 160.00 | - |
| 07800400 | 42262 | Sludge Removal | 45,118.95 | 77,106.00 | 89,408.05 | 79,540.00 | 111,990.00 |
| 07800400 | 42270 | Equipment Rental | 1,536.01 | 1,304.30 | 350.85 | 1,000.00 | 1,300.00 |
| Subtotal | | | \$ 713,455.85 | \$ 698,031.44 | \$ 704,128.10 | \$ 756,245.00 | \$ 835,225.00 |
| Supplies & Materials | | | | | | | |
| 07800400 | 43308 | Office Supplies | \$ 1,048.79 | \$ 679.24 | \$ 677.27 | \$ 500.00 | \$ 500.00 |
| 07800400 | 43309 | Materials | 2,297.67 | 7,120.53 | 4,402.87 | 14,050.00 | 18,700.00 |
| 07800400 | 43317 | Postage | 24,954.86 | 24,717.36 | 22,622.85 | 28,000.00 | 27,000.00 |
| 07800400 | 43319 | Building Supplies | 22.97 | - | - | - | - |
| 07800400 | 43320 | Tools, Equipment & Supplies | 14,158.10 | 14,425.13 | 13,620.12 | 27,470.00 | 20,800.00 |
| 07800400 | 43332 | Office Furniture & Equipment | 9,548.78 | 9,335.39 | 7,045.52 | 16,765.00 | 25,025.00 |
| 07800400 | 43340 | Fuel | 25,639.72 | 16,178.06 | 25,002.95 | 16,455.00 | 38,100.00 |
| 07800400 | 43342 | Chemicals | 77,036.59 | 57,369.18 | 34,894.96 | 82,100.00 | 79,100.00 |
| 07800400 | 43345 | Lab Supplies | 3,737.09 | 5,470.18 | 6,634.52 | 6,650.00 | 6,650.00 |
| 07800400 | 43348 | Meters & Meter Supplies | 71,335.64 | 42,703.31 | 35,000.00 | 70,000.00 | 70,000.00 |
| Subtotal | | | \$ 229,780.21 | \$ 177,998.38 | \$ 149,901.06 | \$ 261,990.00 | \$ 285,875.00 |
| Maintenance | | | | | | | |
| 07800400 | 44412 | Treatment Facility | \$ 46,455.17 | \$ 41,075.99 | \$ 76,198.39 | \$ 101,880.00 | \$ 100,500.00 |
| 07800400 | 44414 | Lift Station Maintenance | 17,973.95 | 16,721.87 | 21,051.66 | 27,500.00 | 48,950.00 |
| 07800400 | 44416 | Collection System Maintenance | 3,660.31 | 1,989.98 | 6,487.30 | 15,300.00 | 42,600.00 |
| 07800400 | 44420 | Vehicle Maintenance (S) | 22,208.32 | 31,952.49 | 35,156.11 | 34,165.00 | 35,000.00 |
| 07800400 | 44421 | Equipment Maintenance (S) | 41,822.30 | 29,075.51 | 39,154.59 | 30,025.00 | 65,000.00 |
| 07800400 | 44423 | Building Services (S) | 41,748.32 | 55,666.77 | 60,017.75 | 97,125.00 | 73,450.00 |
| 07800400 | 44426 | Office Equipment Maintenance | 703.96 | 738.83 | 793.37 | 500.00 | 910.00 |
| Subtotal | | | \$ 174,572.33 | \$ 177,221.44 | \$ 238,859.17 | \$ 306,495.00 | \$ 366,410.00 |
| Capital Expenditures | | | | | | | |
| 07800400 | 43335 | Vehicles & Equipment | \$ - | \$ - | \$ - | \$ 46,500.00 | \$ 900.00 |
| 07800400 | 45590 | Capital Purchase | 29,220.00 | - | 20,994.00 | 70,000.00 | 137,000.00 |
| Subtotal | | | \$ 29,220.00 | \$ - | \$ 20,994.00 | \$ 116,500.00 | \$ 137,900.00 |
| Other Charges | | | | | | | |
| 07800400 | 47740 | Travel/Training/Dues | \$ 9,252.70 | \$ 3,807.63 | \$ 2,199.92 | \$ 4,800.00 | \$ 4,590.00 |
| 07800400 | 47760 | Uniforms & Safety Items | 7,811.21 | 7,805.87 | 5,468.19 | 6,975.00 | 7,500.00 |
| Subtotal | | | \$ 17,063.91 | \$ 11,613.50 | \$ 7,668.11 | \$ 11,775.00 | \$ 12,090.00 |
| | | | | | | | |
| Sewer Total | | | \$ 2,237,693.40 | \$ 2,151,904.43 | \$ 2,183,117.68 | \$ 2,572,925.00 | \$ 2,753,000.00 |
| | | | | | | | |

(S) indicates those line items that reimburse the Internal Service Funds. Grounds Maintenance is now covered under Building Services.

Public Works Department - Internal Services Division

Service Area Description

The Internal Services Division of the Public Works Department is responsible for the management and maintenance of Village facilities, vehicle fleet, and equipment.

The Building Services Division provides a spectrum of services from keeping facilities stocked with day-to-day supplies, energy use management, service to boilers and HVAC equipment, and general maintenance to Village facilities. These services are necessary to ensure Village employees can meet the needs of the residents of Algonquin.



Partial pool upgrades for Lions Memorial Pool.

The Vehicle Maintenance Division provides an extensive range of maintenance from routine through advanced level repairs on fleet assets, generators and equipment that the Village owns. Village departments rely on these assets to deliver services to the residents of Algonquin.

The Internal Services Division of the Public Works Department supports the Village of Algonquin's mission by:

- Enhancing Customer Service and Citizen Satisfaction
- Maintaining the Village's Infrastructure and Upholding a High Quality of Life for Residents
- Maintaining the Village's Revenue Base
- Maintaining the Public's Health, Safety, and Welfare Through a Well-Trained and Dedicated Staff
- Promoting Programs with a Conservation Focus

Personnel Summary

No new personnel are budgeted for FY 12/13. The Internal Services Superintendent and Stock Coordinator positions are budgeted 50 percent in the Building Services Fund and 50% in the Vehicle Maintenance Fund.

| Building Services | | | | | | |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|---------------|
| Personnel Schedule | FY 08/09 | FY 09/10 | FY 10/11 | FY 11/12 | FY 12/13 | Change |
| Internal Services Superintendent | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | - |
| Senior Facilities Technician | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | - |
| Stock Coordinator | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | - |
| Maintenance Worker II | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | - |
| Maintenance Worker I | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | - |
| Seasonal (Part-Time) | 0.25 | - | - | | | - |
| Total Full-Time Equivalent Positions | 4.25 | 4.0 | 4.0 | 4.0 | 4.0 | - |
| <i>Full-Time Employees</i> | <i>4</i> | <i>4</i> | <i>4</i> | <i>4</i> | <i>4</i> | <i>-</i> |
| <i>Part-Time Employees</i> | <i>1</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>-</i> |

| Vehicle Maintenance Personnel Schedule | FY 08/09 | FY 09/10 | FY 10/11 | FY 11/12 | FY 12/13 | Change |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|---------------|
| Internal Services Superintendent | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | - |
| Senior Mechanic | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | - |
| Stock Coordinator | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | - |
| Fleet Mechanic | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | - |
| Service Technician | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | - |
| Total Full-Time Equivalent Positions | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | - |
| <i>Full-Time Employees</i> | 5 | 5 | 5 | 5 | 5 | - |
| <i>Part-Time Employees</i> | 0 | 0 | 0 | 0 | 0 | - |

FY 11/12 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 11/12 budget document and other tasks completed during the fiscal year. The status list is current as of the date this document was published.



Complete

- To maintain, update and enhance the vehicle replacement program.
- Maintain insource service contracts to ALFPD for fleet assets for the extent of the agreed terms.
- Initiate insource service contract for Pingree Grove Police Department fleet assets.
- Maintain current A.S.E. certification for fleet staff as well as A.S.E. Blue Seal for fleet garage.
- Perform thermal audits of Village facilities and implement appropriate solutions.
- Maintain multiple levels of certification for facilities personnel as Certified Pool Operators and Thermograph.



Near Completion

- Complete a fully updateable and active plan for facility management.
- Meet with department management to discuss services and offer efficiencies and cost-saving techniques for facilities and vehicles.



Not Complete

- Maximize use of biodiesel in vehicle fleet, where applicable.

FY 12/13 Objectives

Guiding Principle #1: Maintain and/or Enhance Customer Service and Citizen Satisfaction

- Maintain training of C.F.A software e- service request system.
- Keep vehicle replacement guidelines current.
- Perform economic impact of current fleets within departments.

Guiding Principle #3: Evaluate, Plan for, and Implement Important Capital Improvement Projects in Order to Maintain the Village's Infrastructure and Uphold a High Quality of Life for Residents

- Process for five-year plan and attributed costs are nearing completion.

Guiding Principle #4: Assess All Viable Options to Increase/Maintain the Village's Revenue Base

- Explore options for asset resale options to reduce cost of ownership for fleet and facilities.

Guiding Principle #5: Continue to Allocate the Necessary Resources for the Maintenance of the Public's Health, Safety, and Welfare through a Well Trained and Dedicated Staff

- Continued pursuit of educational opportunities for all levels of staff members.
- Maintain certifications and affiliations with professional organizations.

Guiding Principle #6: Continue to Promote and Develop Programs with a Conservation Focus

- Explore environmental impact of all aspects of current programs and strategies for both fleets and facilities operation.
- Possible L.E.D. for lighting.
- Light dimmer programs and implementation of additional timers.
- Analyze vehicle utilization.

Performance Measures

The FY 12/13 budget document features performance measures related to the Village's Guiding Principles to assist linking budgetary decisions to the intended outcomes determined by the Village Board. Output, efficiency, and outcome measures are used to provide a tangible link from Village services and strategies to the Guiding Principles. Aggressive targets are set during the budget process, not to determine success or failure, but to continuously improve service delivery and provide core services in the most cost-effective manner possible. Additional measures and strategies will be featured in subsequent budgets.

| Guiding Principle #5: Continue to Allocate the Necessary Resources for the Maintenance of the Public's Health, Safety, and Welfare Through a Well-Trained and Dedicated Staff | | | | | | |
|--|----------------------------|-----------|-----------|--------|-----------|--------|
| Department Objective | Strategy/Measure | 2009 | 2010 | 2011 | | 2012 |
| | | Actual | Actual | Target | Actual | Target |
| Maintain Village facilities to a high standard. | Facilities Maintained | 28 | 28 | N/A | 28 | N/A |
| | Number of Repair Orders | 2,947 | 3,525 | N/A | 4,913 | N/A |
| | Total Jobs Performed | 4,039 | 4,308 | N/A | 5,436 | N/A |
| | Facility Maintenance Costs | \$585,994 | \$528,471 | N/A | \$704,423 | N/A |
| Maintain optimal level of fleet and equipment availability. | Pieces Maintained | 305 | 319 | N/A | 392 | N/A |
| | Number of Repair Orders | 2,528 | 2,451 | N/A | 2,605 | N/A |
| | Total Jobs Performed | 6,820 | 7,290 | N/A | 7,235 | N/A |
| | Vehicle Maintenance Costs | \$784,779 | \$725,826 | N/A | \$847,451 | N/A |

Building Services Fund

Revenues

| | | | FY 08/09 Actual | FY 09/10 Actual | FY 10/11 Actual | FY 11/12 Budget | FY 12/13 Budget |
|-------------------------------------|-------|----------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| 28 | 34900 | Building Services Billings | \$ 683,030.84 | \$ 617,463.37 | \$ 622,674.13 | \$ 683,430.00 | \$ 747,600.00 |
| Building Services Fund Total | | | \$ 683,030.84 | \$ 617,463.37 | \$ 622,674.13 | \$ 683,430.00 | \$ 747,600.00 |

Building Services Fund

Expenditures

| | | | FY 08/09 | FY 09/10 | FY 10/11 | FY 11/12 | FY 12/13 |
|---|-------|------------------------------|----------------|---------------|----------------|---------------|---------------|
| | | | Actual | Actual | Actual | Budget | Budget |
| Personnel | | | | | | | |
| 2890000 | 41103 | IMRF | \$ 19,320.74 | \$ 21,183.65 | \$ 23,497.24 | \$ 25,650.00 | \$ 27,000.00 |
| 2890000 | 41104 | FICA | 16,193.47 | 16,667.87 | 17,302.08 | 18,425.00 | 19,000.00 |
| 2890000 | 41105 | Unemployment Tax | 417.37 | 520.62 | 356.71 | 600.00 | 500.00 |
| 2890000 | 41106 | Health Insurance | 30,816.60 | 37,391.83 | 37,975.86 | 41,025.00 | 48,000.00 |
| 2890000 | 41110 | Salaries | 206,312.58 | 213,904.59 | 223,620.38 | 227,300.00 | 235,000.00 |
| 2890000 | 41140 | Overtime | 13,884.08 | 13,546.94 | 12,410.07 | 13,000.00 | 13,500.00 |
| Subtotal | | | \$ 286,944.84 | \$ 303,215.50 | \$ 315,162.34 | \$ 326,000.00 | \$ 343,000.00 |
| Contractual Services | | | | | | | |
| 2890000 | 42210 | Telephone | \$ 2,140.30 | \$ 2,244.21 | \$ 2,971.22 | \$ 3,220.00 | \$ 4,950.00 |
| 2890000 | 42211 | Natural Gas | 8,471.06 | (1,178.78) | 60.60 | 3,150.00 | 2,600.00 |
| 2890000 | 42234 | Professional Services | 399.42 | 1,006.78 | 972.50 | 300.00 | 8,350.00 |
| 2890000 | 42242 | Publications | 481.74 | 150.00 | - | 250.00 | 450.00 |
| 2890000 | 42243 | Printing & Advertising | - | 84.67 | 47.24 | 410.00 | 50.00 |
| 2890000 | 42260 | Physical Exams | 352.50 | - | - | 400.00 | - |
| 2890000 | 42270 | Equipment Rental | 236.54 | - | - | 750.00 | 500.00 |
| 2890000 | 42281 | Grounds Services | 17,681.50 | - | - | - | - |
| Subtotal | | | \$ 29,763.06 | \$ 2,306.88 | \$ 4,051.56 | \$ 8,480.00 | \$ 16,900.00 |
| Supplies & Materials | | | | | | | |
| 2890000 | 43308 | Office Supplies | \$ 341.52 | \$ 301.79 | \$ 323.57 | \$ 400.00 | \$ 400.00 |
| 2890000 | 43317 | Postage | 18.36 | - | - | 50.00 | 50.00 |
| 2890000 | 43319 | Building Supplies | 114,836.79 | 112,294.05 | 147,416.26 | 108,100.00 | 128,400.00 |
| 2890000 | 43320 | Tools, Equipment & Supplies | 864.65 | 3,900.81 | 2,590.05 | 4,000.00 | 7,300.00 |
| 2890000 | 43332 | Office Furniture & Equipment | 1,589.00 | 7,079.45 | - | 840.00 | 3,050.00 |
| 2890000 | 43340 | Fuel | 2,464.67 | 1,010.11 | 3,952.20 | 2,990.00 | 4,500.00 |
| Subtotal | | | \$ 120,114.99 | \$ 124,586.21 | \$ 154,282.08 | \$ 116,380.00 | \$ 143,700.00 |
| Maintenance | | | | | | | |
| 2890000 | 44420 | Vehicle Maintenance (S) | \$ 7.15 | \$ 10,344.64 | \$ 12,547.83 | \$ 8,000.00 | \$ 14,000.00 |
| 2890000 | 44421 | Equipment Maintenance (S) | - | 239.25 | 420.25 | 1,800.00 | 1,000.00 |
| 2890000 | 44423 | Building Maintenance (S) | - | 1,126.73 | 106.09 | - | - |
| 2890000 | 44426 | Office Equipment Maintenance | 300.00 | 659.00 | 320.00 | 450.00 | 700.00 |
| 2890000 | 44445 | Outsourced Building Maint. | 221,385.65 | 182,173.01 | 176,817.44 | 181,795.00 | 163,800.00 |
| Subtotal | | | \$ 221,692.80 | \$ 194,542.63 | \$ 190,211.61 | \$ 192,045.00 | \$ 179,500.00 |
| Capital Expenditures | | | | | | | |
| 2890000 | 43335 | Vehicles & Equipment | \$ - | \$ - | \$ - | \$ - | \$ 57,000.00 |
| 2890000 | 45590 | Capital Purchase | 46,225.59 | - | - | 32,500.00 | - |
| Subtotal | | | \$ 46,225.59 | \$ - | \$ - | \$ 32,500.00 | \$ 57,000.00 |
| Other Charges | | | | | | | |
| 2890000 | 47740 | Travel, Training & Dues | \$ 3,391.52 | \$ 6,444.90 | \$ 877.43 | \$ 5,500.00 | \$ 4,500.00 |
| 2890000 | 47760 | Uniforms & Safety Items | 2,936.39 | 2,418.66 | 1,646.95 | 2,525.00 | 3,000.00 |
| 2890000 | 47776 | Parts Cost of Sales Variance | (28,038.35) | (16,051.41) | (43,557.84) | - | - |
| Subtotal | | | \$ (21,710.44) | \$ (7,187.85) | \$ (41,033.46) | \$ 8,025.00 | \$ 7,500.00 |
| Building Service Fund Total | | | \$ 683,030.84 | \$ 617,463.37 | \$ 622,674.13 | \$ 683,430.00 | \$ 747,600.00 |
| (S) indicates those line items that reimburse Internal Service Funds. | | | | | | | |

Vehicle Maintenance Service Fund

Revenues

| | | | FY 08/09 | FY 09/10 | FY 10/11 | FY 11/12 | FY 12/13 |
|---|-------|-----------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| | | | Actual | Actual | Actual | Budget | Budget |
| 29 | 34900 | Maintenance Billings | \$ 787,207.77 | \$ 763,444.59 | \$ 696,025.58 | \$ 753,850.00 | \$ 836,400.00 |
| 29 | 34920 | Fuel Billings | 303,002.47 | 239,146.62 | 288,007.30 | 292,700.00 | 372,300.00 |
| 29 | 34921 | Fire District Fuel Billings | 60,729.01 | 55,122.12 | 72,297.50 | 71,000.00 | 74,700.00 |
| 29 | 34922 | IGA - Fleet Maintenance | - | - | 53,063.82 | 84,000.00 | 62,000.00 |
| 29 | 37905 | Sale of Surplus Property | 1,645.50 | 160.00 | 247.00 | - | - |
| Vehicle Maintenance Service Fund Total | | | \$ 1,152,584.75 | \$ 1,057,873.33 | \$ 1,109,641.20 | \$ 1,201,550.00 | \$ 1,345,400.00 |

Vehicle Maintenance Service Fund

Expenditures

| | | | FY 08/09 Actual | FY 09/10 Actual | FY 10/11 Actual | FY 11/12 Budget | FY 12/13 Budget |
|---|-------|---------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Personnel | | | | | | | |
| 29900000 | 41103 | IMRF | \$ 21,828.76 | \$ 25,245.57 | \$ 27,828.18 | \$ 30,625.00 | \$ 32,000.00 |
| 29900000 | 41104 | FICA | 17,996.00 | 19,743.92 | 20,489.81 | 22,000.00 | 22,500.00 |
| 29900000 | 41105 | Unemployment Tax | 804.11 | 535.56 | 445.91 | 550.00 | 500.00 |
| 29900000 | 41106 | Health Insurance | 49,546.92 | 52,020.52 | 52,314.56 | 56,425.00 | 59,000.00 |
| 29900000 | 41110 | Salaries | 233,074.63 | 260,301.29 | 270,534.77 | 275,600.00 | 283,500.00 |
| 29900000 | 41140 | Overtime | 11,655.68 | 7,554.94 | 7,338.16 | 10,500.00 | 10,750.00 |
| Subtotal | | | \$ 334,906.10 | \$ 365,401.80 | \$ 378,951.39 | \$ 395,700.00 | \$ 408,250.00 |
| Contractual Services | | | | | | | |
| 29900000 | 42210 | Telephone | \$ 4,049.64 | \$ 3,711.75 | \$ 3,778.13 | \$ 4,160.00 | \$ 4,580.00 |
| 29900000 | 42211 | Natural Gas | 10,058.13 | (1,345.65) | 60.60 | 6,400.00 | 2,900.00 |
| 29900000 | 42230 | Legal Services | - | - | 187.50 | - | - |
| 29900000 | 42234 | Professional Services | 6,448.61 | 8,063.87 | 7,188.73 | 10,300.00 | 10,300.00 |
| 29900000 | 42242 | Publications | 6,699.18 | 3,348.62 | 7,250.46 | 7,350.00 | 7,350.00 |
| 29900000 | 42243 | Printing & Advertising | - | 104.97 | 44.33 | 460.00 | 60.00 |
| 29900000 | 42260 | Physical Exams | 551.25 | - | - | 400.00 | - |
| 29900000 | 42270 | Equipment Rental | 994.41 | 189.12 | 837.14 | 1,150.00 | 1,150.00 |
| Subtotal | | | \$ 28,801.22 | \$ 14,072.68 | \$ 19,346.89 | \$ 30,220.00 | \$ 26,340.00 |
| Supplies & Materials | | | | | | | |
| 29900000 | 43308 | Office Supplies | \$ 387.34 | \$ 580.09 | \$ 417.18 | \$ 400.00 | \$ 550.00 |
| 29900000 | 43317 | Postage | 118.44 | 140.99 | 8.41 | 100.00 | 100.00 |
| 29900000 | 43319 | Building Supplies | 50.00 | - | - | - | - |
| 29900000 | 43320 | Tools, Equipment & Supplies | 6,657.66 | 8,853.90 | 75.25 | 4,290.00 | 23,800.00 |
| 29900000 | 43332 | Office Furniture & Equipment | 1,232.31 | 2,753.52 | - | 2,440.00 | 4,250.00 |
| 29900000 | 43340 | Fuel | 10,766.95 | 8,640.67 | 5,518.59 | 7,190.00 | 7,190.00 |
| 29900000 | 43350 | Fleet Parts/Fluids | 356,947.63 | 287,953.78 | 274,255.56 | 297,100.00 | 335,200.00 |
| 29900000 | 43351 | Fuel - Cost of Sales | 345,163.21 | 303,197.60 | 373,361.20 | 363,700.00 | 437,000.00 |
| Subtotal | | | \$ 721,323.54 | \$ 612,120.55 | \$ 653,636.19 | \$ 675,220.00 | \$ 808,090.00 |
| Maintenance | | | | | | | |
| 29900000 | 44420 | Vehicle Maintenance | \$ 13,818.03 | \$ 18,446.17 | \$ 9,529.63 | \$ 8,500.00 | \$ 8,500.00 |
| 29900000 | 44421 | Equipment Maintenance | 13,530.29 | 5,716.99 | 870.21 | 3,500.00 | 3,500.00 |
| 29900000 | 44423 | Building Services (S) | 38,007.22 | 42,864.39 | 42,127.15 | 37,000.00 | 37,000.00 |
| 29900000 | 44426 | Office Equipment Maint. | 600.00 | 541.52 | 309.24 | 450.00 | 700.00 |
| 29900000 | 44440 | Outsourced Vehicle/Equip Maint. | 55,775.14 | 39,931.27 | 47,279.11 | 40,000.00 | 40,000.00 |
| Subtotal | | | \$ 121,730.68 | \$ 107,500.34 | \$ 100,115.34 | \$ 89,450.00 | \$ 89,700.00 |
| Capital Expenditures | | | | | | | |
| 29900000 | 45590 | Capital Purchase | \$ - | \$ - | \$ - | \$ - | \$ - |
| Subtotal | | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Other Charges | | | | | | | |
| 29900000 | 47740 | Travel, Training & Dues | \$ 8,755.15 | \$ 3,188.43 | \$ 1,976.99 | \$ 4,150.00 | \$ 6,800.00 |
| 29900000 | 47760 | Uniforms & Safety Items | 7,949.46 | 4,964.40 | 4,427.92 | 6,810.00 | 6,220.00 |
| 29900000 | 47775 | Fuel Inventory Variance | 16,545.06 | (7,912.83) | (12,786.43) | - | - |
| 29900000 | 47776 | Parts/Fluid Inventory Variance | (87,426.46) | (41,461.76) | (36,027.09) | - | - |
| Subtotal | | | \$ (54,176.79) | \$ (41,221.76) | \$ (42,408.61) | \$ 10,960.00 | \$ 13,020.00 |
| Vehicle Maintenance Service Fund Total | | | \$ 1,152,584.75 | \$ 1,057,873.61 | \$ 1,109,641.20 | \$ 1,201,550.00 | \$ 1,345,400.00 |
| (S) indicates those line items that reimburse the Internal Service Funds. | | | | | | | |



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Capital Improvement Project Funds

The FY 12/13 budget maintains the Village's commitment to important infrastructure improvements throughout the community. This effort is critical, as postponing important capital projects only places an additional burden on future budgets. In addition, the projects can become more costly if the infrastructure is allowed to decline. The Village accumulates cash reserves in capital funds in order to save money over several years to fund more expensive projects as well as to have funding available during times of slow or declined revenue collection.

Capital improvements over the past several years have been accelerated to satisfy the multi-year capital plans for streets, parks, and water and sewer improvements. As these plans are reviewed and updated each year, it was determined that the improvements are beginning to exceed our capabilities to provide necessary funding. In 2006, upon analysis of the Village's detailed updated five-year capital plan for streets, water and sewer facilities, and parks, the Village Board enacted a home rule sales tax of three quarters of a percent to be applied towards capital facilities and infrastructure identified in the capital plans. To offset the impact of the sales tax on our residents, the utility tax for natural gas was reduced from 4% to 1%.

Capital expenditures are defined as "expenditures made to acquire, add to, or improve property, plant, and equipment, including land, structures, machinery, equipment, special tools, and other depreciable property; construction in progress; and tangible and intangible exploration and development costs. In accounting, a capital expenditure is added to an asset account (i.e. capitalized), thus increasing the asset's basis." Following is a discussion of the capital funds as well as an outline of major capital projects planned for FY 12/13.

Capital Funds

The capital funds are an important element of the Village's overall budget. These particular funds cannot be co-mingled with other funds. They pay for major, one-time capital cost projects such as street reconstruction, water towers, and park development. Revenue for these projects is generated from a variety of sources, including the motor fuel tax, developer impact fees, grants, and the home rule sales tax. The Village considers these funds "special revenue." In other words, revenues are not used for any purpose other than capital projects. In the capital funds, we define capital projects as falling within one of the two categories described below:

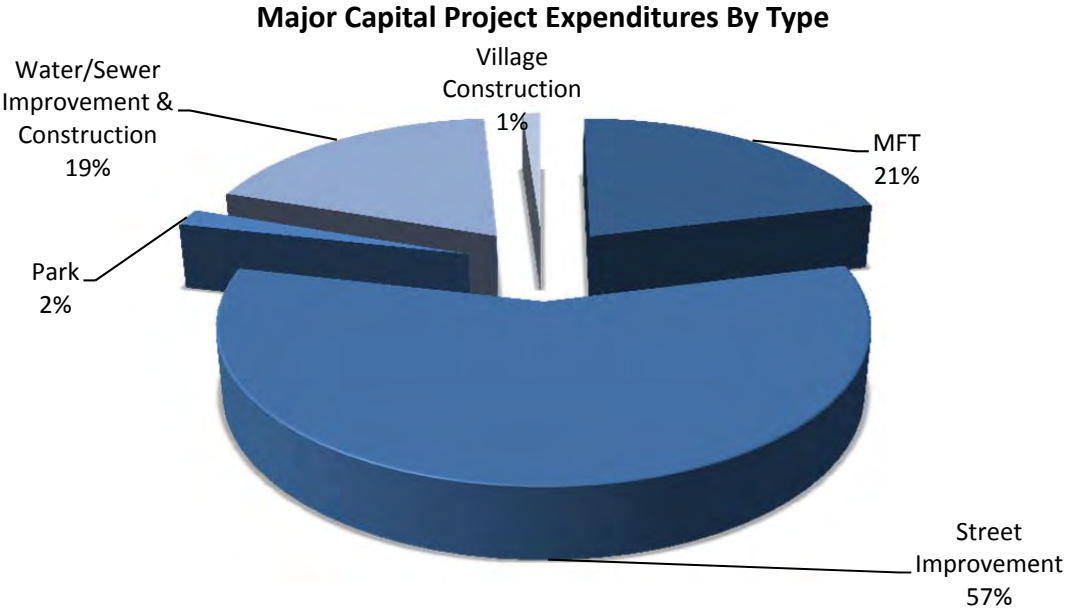
Capital Improvements – Capital improvements are expenditures which are usually construction projects designed to improve the value of government assets and approved as part of the annual budget. Capital improvements can also be defined as acquisition or improvement of capital assets such as buildings, equipment, streets and water/sewer service lines.

Infrastructure Maintenance – Infrastructure maintenance involves materials or contract expenditures for the repair and upkeep of the entity's roads, bridges, water and/or sewer systems.

The chart on the following page summarizes capital fund spending for fiscal year 2012-2013.

| | Motor Fuel Tax Fund | Street Improvement Fund | Park Fund | Water/Sewer Improvement & Construction Fund | Village Construction Fund | Totals |
|------------------|---|---|---|--|--|----------------|
| Revenues | \$748,500 | \$3,385,000 | \$9,000 | \$1,947,000 | \$205 | \$6,089,705 |
| Expenditures | \$2,061,500 | \$5,593,000 | \$176,500 | \$1,808,000 | \$110,000 | \$9,749,000 |
| Difference* | \$ (1,313,000) | \$ (2,208,000) | \$ (167,500) | \$139,000 | \$ (109,795) | \$ (3,659,295) |
| Revenue Sources: | <ul style="list-style-type: none"> •State Motor Fuel Tax | <ul style="list-style-type: none"> •Utility Taxes •Home Rule Sales Tax •Telecommunications Tax | <ul style="list-style-type: none"> •Impact Fees •Grants •Donations | <ul style="list-style-type: none"> •Tap-On Fees •Home Rule Sales Tax | <ul style="list-style-type: none"> •Transfers •Donations | |

* Any shortfalls between revenues and expenditures are made up with cash reserves/fund balance.



Motor Fuel Tax (MFT) and Street Improvement Funds

These two funds have separate sources of revenue collection and expenditure requirements. The projects recommended in these two funds continue the Village's commitment to implement its multi-year street improvement program. Cash reserves within these two funds accumulated in FY 11/12 to ensure appropriate funding levels for large capital projects scheduled in FY 12/13. The revenue for these two funds is estimated at \$4.1 million. The expenditures proposed for engineering and road construction projects covered by the two funds total \$7.7 million, with \$3.5 million of accumulated cash reserves being used.

For FY 12/13, the MFT Fund has anticipated proposed expenditures in excess of anticipated revenues of \$1,313,000. Cash reserves are being utilized to fund the reconstruction of roads in the Spring Creek subdivision in this fiscal year.

The Street Improvement Fund budget shows proposed expenditures exceeding projected revenues by \$2,208,000. The larger projects within the Street Improvement Fund include the Indian Grove Subdivision reconstruction and Edgewood Drive reconstruction projects.

Park Fund

This fund is used for the acquisition of parklands, development of new parks and wetlands/native area enhancements. The Village will use restricted cash reserves in FY 12/13 for reforestation and wetlands projects. Funds are also included for the maintenance of Gaslight Park and Falcon Ridge Nature Preserve. The Blue Ridge Detention Naturalization project will begin in FY 12/13. Additionally, the second year of the Woods Creek Watershed Plan will continue this year, which is being partially funded by a grant.

Water and Sewer Improvement and Construction Fund

This fund is intended for the larger capital improvements such as expansion of the water and sewer treatment plants, distribution systems, and smaller expenditures that improve or enhance the existing water and sewer systems overall. The Water and Sewer Improvement and Construction Fund is a capital account with cash reserves that can be accumulated from year to year. Major expenditures include engineering services, screenings compactor equipment, SCADA upgrades, and an emergency water system interconnect with the Village of Carpentersville.

Due to slower development, the major source of revenue for the Water and Sewer Improvement and Construction Fund (94 percent) is derived from the home rule sales tax. No other tax revenue or water/sewer user fees are used for the construction improvements proposed in the fund. Other minor sources of revenue include interest, which again is limited due to the reduction of the cash reserves used for the Wastewater Treatment Facility expansion.

Village Construction Fund

The Village Construction Fund is used to account for construction costs of municipal buildings other than those used in the waterworks and wastewater utility. Modest revenues of \$205 include only interest income. The roof at Village Hall has begun to fail and is scheduled for replacement in FY 12/13, with \$110,000 of accumulated cash reserves being utilized.

Capital Project Planning

The Village of Algonquin undergoes a comprehensive review and update of the Capital Improvement Plans (CIP) each fall prior to the start of the budget process. CIPs are developed for Streets (funded through the MFT and Street Improvement Funds), Parks, and Water and Sewer projects (budgeted through the Water and Sewer Improvement and Construction Fund). Streets Division staff has a maintenance tracking program that allows them to continually monitor and evaluate the condition of all of the roads in the Village. This information is presented during the review of the capital improvement plans and factored into the prioritization process for scheduling capital improvement projects. The Capital Improvement Plans are all available for review at the Public Works Department Facility.

Below is an outline of both major capital projects and significant capital purchases included in FY 12/13. Capital expenditures in the General and Water & Sewer Operating funds are accounted for in their respective sections of this budget document.

Operating Funds - Major Capital Projects and Purchases

General Services Administration (100)

The General Services Administration Department has no capital items budgeted for FY 12/13.

| | |
|-----------------------|----------------|
| Impact on Operations: | Not Applicable |
|-----------------------|----------------|

Patrol Vehicle – Police (200)



| | |
|------------------------|-----------------|
| Vehicles & Equipment: | \$33,000 |
| FY 12/13 Total: | \$33,000 |

Project Description:

The Police Department will purchase a Dodge Charger patrol vehicle. This purchase will replace an existing vehicle that has exceeded its useful life. Light bars and radio equipment will be transferred from the existing vehicle to this new purchase. Additionally, \$11,000 has been budgeted as a 50/50 match for a grant that would replace one additional patrol vehicle.

| | |
|-----------------------|---|
| Impact on Operations: | The new vehicle will reduce costs in the Vehicle Maintenance (44420) and Fuel (43340) line-items. New vehicles are less susceptible to mechanical failures and are more fuel-efficient. |
|-----------------------|---|

Administrative Vehicle – Police (200)



| | |
|------------------------|-----------------|
| Vehicles & Equipment: | \$18,000 |
| FY 12/13 Total: | \$18,000 |

Project Description:

The Police Department will purchase a like-replacement administrative vehicle. This purchase will replace an existing vehicle that has exceeded its useful life.

| | |
|-----------------------|---|
| Impact on Operations: | The new vehicle will reduce costs in the Vehicle Maintenance (44420) and Fuel (43340) line-items. New vehicles are less susceptible to mechanical failures and are more fuel-efficient. |
|-----------------------|---|

Community Development (300)

The Community Development Department has no capital items budgeted for FY 12/13.

| | |
|-----------------------|----------------|
| Impact on Operations: | Not Applicable |
|-----------------------|----------------|

Public Works Administration (400)


The Public Works Administration Division has no capital items budgeted for FY 12/13.

| | |
|-----------------------|----------------|
| Impact on Operations: | Not Applicable |
|-----------------------|----------------|


Vehicle #518 – Public Works Streets Division (500)

| | | |
|---|---|-----------------|
|  | Capital Purchase: | \$48,000 |
| | FY 12/13 Total: | \$48,000 |
| | <p>Project Description: The Public Works Streets Division will purchase a four-wheel drive pickup truck with salt auger and plow attachments. This purchase will replace an existing vehicle that has exceeded its useful life.</p> | |
| Impact on Operations: | The new vehicle will reduce costs in the Vehicle Maintenance (44420) and Fuel (43340) line-items. New vehicles are less susceptible to mechanical failures and are more fuel-efficient. | |

Salt Brine Mixing System – Public Works Streets Division (500)

| | | |
|--|---|-----------------|
|  | Vehicles & Equipment: | \$24,200 |
| | FY 12/13 Total: | \$24,200 |
| | <p>Project Description: The Public Works Streets Division will purchase a salt brine mixing system to allow for the mixing of pre-wet and other ice control items in-house for a cost-savings. This item is currently purchased already mixed in the Motor Fuel Tax (MFT) Fund and will reduce expenditures in the Materials line item.</p> | |
| Impact on Operations: | The new equipment will reduce costs in the Materials (43309) line-item. Purchasing the ice control materials in their raw state and mixing with Village staff is a less costly alternative. | |

Truck Scale System – Public Works Streets Division (500)

| | | |
|---|--|-----------------|
|  | Vehicles & Equipment: | \$11,500 |
| | FY 12/13 Total: | \$11,500 |
| | <p>Project Description: The Public Works Streets Division will purchase a truck scale system to verify loading weights of Village vehicles and other agencies that may share materials. This new purchase will allow for greater accuracy on load weights to ensure vehicles are not overloaded.</p> | |
| Impact on Operations: | The new vehicle will reduce costs in the Vehicle Maintenance (44420) line-items as trucks are less likely to be overloaded. | |

Turf Mowers (2) – Public Works Parks & Forestry Division (600)



| | |
|------------------------|-----------------|
| Vehicles & Equipment: | \$24,660 |
| FY 12/13 Total: | \$24,660 |

Project Description:
 The Public Works Parks & Forestry Division will purchase two riding turf mowers. This purchase will replace existing riding turf mowers that have exceeded their useful life. The new turf mowers will provide greater reliability as they replace the existing equipment.

Impact on Operations: The new equipment will reduce costs in the Equipment Maintenance (44421) line-item. Newer equipment is less susceptible to mechanical failures.

Flatbed Trailer – Public Works Parks & Forestry Division (600)



| | |
|------------------------|-----------------|
| Vehicles & Equipment: | \$14,500 |
| FY 12/13 Total: | \$14,500 |

Project Description:
 The Public Works Parks & Forestry Division will purchase a flatbed trailer. This trailer will allow a more efficient tree installation operation and allow for easier transport of equipment throughout Village park sites and municipal properties.

Impact on Operations: The new trailer will allow greater operational flexibility and efficiency for Parks & Forestry staff. Additional expenditures will be realized in Equipment Maintenance (44421) as an additional piece of equipment will be added.


Mowing and Snow/Ice Vehicle – Public Works Parks & Forestry Division (600)





| | |
|------------------------|-----------------|
| Capital Purchase: | \$45,100 |
| FY 12/13 Total: | \$45,100 |


Project Description:
 The Public Works Parks & Forestry Division will purchase a mowing and snow/ice vehicle. This is a new purchase and will replace a riding turf mower. This upgraded purchase is intended for greater operational flexibility and year-round utilization as it can be used for snow/ice removal in the winter months.


Impact on Operations: The new purchase will have increased costs in the Maintenance (44421) and Fuel (43340) line-items. Operational efficiencies will be gained, however are not reflected on the balance sheet.


| Vehicle #815 – Water Division (700) | | |
|---|---|-----------------|
|  | Vehicles & Equipment: | \$22,000 |
| | FY 12/13 Total: | \$22,000 |
| Project Description: | | |
| The Public Works Utilities (Water and Sewer) Division will purchase a 3/4-ton pickup truck. This purchase will replace an existing vehicle that has exceeded its useful life. The costs are split 50/50 with Sewer (800). | | |
| Impact on Operations: | The new vehicle will reduce costs in the Vehicle Maintenance (44420) and Fuel (43340) line-items. New vehicles are less susceptible to mechanical failures and are more fuel-efficient. | |

| Vehicle #815 – Sewer Division (800) | | |
|---|---|-----------------|
|  | Vehicles & Equipment: | \$22,000 |
| | FY 12/13 Total: | \$22,000 |
| Project Description: | | |
| The Public Works Utilities (Water and Sewer) Division will purchase a 3/4-ton pickup truck. This purchase will replace an existing vehicle that has exceeded its useful life. The costs are split 50/50 with Water (700). | | |
| Impact on Operations: | The new vehicle will reduce costs in the Vehicle Maintenance (44420) and Fuel (43340) line-items. New vehicles are less susceptible to mechanical failures and are more fuel-efficient. | |

| Camera Equipment – Sewer Division (800) | | |
|---|---|-----------------|
|  | Capital Purchase: | \$65,000 |
| | FY 12/13 Total: | \$65,000 |
| Project Description: | | |
| The requested funds will upgrade camera system. This system will allow for video scoping of sewer lines to perform preventative maintenance on the sewer system. This maintenance helps avoid system failures which are often more costly to fix. | | |
| Impact on Operations: | Reduction in staff time to complete aforementioned processes. | |

| Digester #3 Cover – Sewer Division (800) | | |
|---|---------------------------------------|-----------------|
|  | Capital Purchase: | \$50,000 |
| | FY 12/13 Total: | \$50,000 |
| | Project Description: | |
| <p>The digester cover is a replacement on an existing anaerobic digester, Digester #3. The new cover will be a fixed cover, constructed of precast concrete panels. With changes in the anaerobic digestion process produced in the recent expansion, digester gas will not produce in the same quantity as previously seen. This is year 2 of 2 of this project.</p> | | |
| Impact on Operations: | No impacts on operations in FY 12/13. | |


| Village Hall Compressor – Public Works Building Service Division (28) | | |
|--|---------------------------------------|-----------------|
|  | Vehicles & Equipment: | \$19,000 |
| | FY 12/13 Total: | \$19,000 |
| | Project Description: | |
| <p>The Internal Services Division will purchase one Trane compressor in FY 12/13. Village Hall has two compressors; one was replaced in FY 11/12. The other will be replaced this fiscal year. General Services Administration, Community Development, and Police will fund this expenditure through each department's Building Maintenance line item.</p> | | |
| Impact on Operations: | No impacts on operations in FY 12/13. | |

| Vehicle #950 – Public Works Building Service Division (28) | | |
|--|---|-----------------|
|  | Vehicles & Equipment: | \$38,000 |
| | FY 12/13 Total: | \$38,000 |
| | Project Description: | |
| <p>The Internal Services Division will purchase a pickup truck to replace an existing vehicle that has exceeded its useful life.</p> | | |
| Impact on Operations: | The new vehicle will reduce costs in the Vehicle Maintenance (44420) and Fuel (43340) line-items. New vehicles are less susceptible to mechanical failures and are more fuel-efficient. | |


| Vehicle Maintenance Service (29) | |
|---|----------------|
| The Public Works Parks Internal Services Division has no capital items budgeted for FY 12/13. | |
| Impact on Operations: | Not Applicable |

Motor Fuel Tax and Street Improvement Funds


Spring Creek Subdivision – Section 2


| | | |
|---|--|--------------------|
|  | Engineering/Design Services: | \$96,000 |
| | Infrastructure Maintenance: | \$1,600,000 |
| | FY 12/13 Total: | \$1,696,000 |
| | Project Description: | |
| <p>The Spring Creek Subdivision Section 2 project consists of the removal of existing asphalt roadway, repair of roadway base, and reinstallation of new asphalt pavement as well as removal and repair of damaged concrete curb, gutter, sidewalk, and aprons. Specific streets included are: Powder Horn, Tanglewood, Claymont, Fox Run, Red Coach, Old Mill, and Timberwood.</p> | | |
| Impact on Operations: | Reduction in maintenance line items due to resurfacing of street segments. | |


Cumberland Parkway/Copper Oaks Subdivision – Phase 1 Engineering


| | | |
|--|--|-----------------|
|  | Engineering/Design Services: | \$37,500 |
| | FY 12/13 Total: | \$37,500 |
| | Project Description: | |
| | <p>The amount budgeted here is for the Phase 1 engineering on the Cumberland Parkway/Copper Oaks Subdivision project. The project will entail grinding of the existing surface and binder, assessment and repair of any failed granular sub base, patching of curb and gutter where needed, replacement of driveway aprons as necessary, replacement of failed sidewalk and repair of storm sewer structures, and installation of a new asphalt driving surface.</p> | |
| Impact on Operations: | No impacts on operations in FY 12/13. | |


Hanson Road Construction


| | | |
|---|--|------------------|
|  | Engineering/Design Services: | \$3,000 |
| | Capital Improvements: | \$722,000 |
| | FY 12/13 Total: | \$725,000 |
| | Project Description: | |
| <p>This project was substantially completed in 2010. As project receives State funding, final payouts have not yet been completed. Hanson Road was reconstructed to an urban cross section from Edgewood to just north of Huntington Drive.</p> | | |
| Impact on Operations: | Reduction in Street Maintenance line item due to reconstruction of street segment. | |


| Ratt Creek Tributary Restoration – Phase 2 | | |
|---|---------------------------------------|----------------|
|  | Engineering/Design Services: | \$2,000 |
| | Infrastructure Maintenance: | \$6,000 |
| | FY 12/13 Total: | \$8,000 |
| | Project Description: | |
| <p>The budgeted amount is for the second year of maintenance activities at Ratt Creek. The activities included this year are selective herbiciding and mowing of the newly restored area.</p> | | |
| Impact on Operations: | No impacts on operations in FY 12/13. | |


| Lawndale Park Creek | | |
|--|---------------------------------------|------------------|
|  | Engineering/Design Services: | \$13,800 |
| | Capital Improvements: | \$150,000 |
| | FY 12/13 Total: | \$163,800 |
| | Project Description: | |
| <p>Lawndale Park Creek runs along the properties on Springhill Drive that back up to Lawndale Park. As with other creek restorations, this will involve pulling back the creek banks, installing emergent and wet prairie plantings to reinforce the creek bed as well as the side slopes, and will also involve bioengineering measures such as soil lifts, cross vanes in the creek channel, and boulder placement. This is needed to prevent the channel from eroding and undermining the adjacent resident's property.</p> | | |
| Impact on Operations: | No impacts on operations in FY 12/13. | |


| Indian Grove Subdivision | | |
|---|--|--------------------|
|  | Engineering/Design Services: | \$117,000 |
| | Capital Improvements: | \$1,950,000 |
| | FY 12/13 Total: | \$2,067,000 |
| | Project Description: | |
| <p>This project rehabilitates the South Hubbard from Algonquin Road to the regional bike path, and reconstructs the village-owned roads in the Indian Grove subdivision. The reconstruction project in Indian Grove will replace roadways with urban cross sections, including closed storm sewers, curb and gutter, sidewalks on one side of the roadways, and new asphalt drive surfaces.</p> | | |
| Impact on Operations: | Reduction in Street Maintenance line item due to reconstruction of street segment. | |


| Edgewood Drive – Federal Aid Urban (FAU) | | |
|---|--|--------------------|
|  | Engineering/Design Services: | \$120,000 |
| | Capital Improvements: | \$1,600,000 |
| | FY 12/13 Total: | \$1,720,000 |
| | Project Description: | |
| <p>Funding is provided for the construction of Sections 1 and 2 of Edgewood Drive between Hanson Road and Illinois Route 31. Section 1 (Hanson Road to Cardinal Drive) involves construction of an urban cross section roadway designed to handle significant traffic volumes, reconstruction of a culvert bridge, installation of a bike/pedestrian path on the north side of the road, and all on extreme grades in both dimensions of the road cross section. Section 2 (Cardinal Drive to Illinois Route 31) involves the reconstruction of a bridge deck, grind and overlay of the roadway driving surface and patching of curb and driveways.</p> | | |
| Impact on Operations: | Reduction in Street Maintenance line item due to reconstruction of street segment. | |


| Riverside Plaza Sidewalk Completion | | |
|--|---|------------------|
|  | Capital Improvements: | \$350,000 |
| | FY 12/13 Total: | \$350,000 |
| | Project Description: | |
| | <p>This project completes the public right-of-way improvements at Riverside Plaza, which includes sidewalks and curbs for the entire block.</p> | |
| Impact on Operations: | No impacts on operations in FY 12/13. | |


| Algonquin Lakes Storm Sewer | | |
|--|---------------------------------------|------------------|
|  | Engineering/Design Services: | \$16,000 |
| | Infrastructure Maintenance: | \$100,000 |
| | FY 12/13 Total: | \$116,000 |
| | Project Description: | |
| <p>This project will install a storm sewer at Algonquin Lakes Park to prevent erosion near storm water facilities at the location.</p> | | |
| Impact on Operations: | No impacts on operations in FY 12/13. | |


| Grand Reserve Subdivision (Letter of Credit) | |
|---|---|
|  | Infrastructure Maintenance: \$57,000 |
| | FY 12/13 Total: \$57,000 |
| | Project Description: The Village will finalize development to creek, wetlands, and prairie areas. This project is being funded from a letter of credit. |
| Impact on Operations: | No impacts on operations in FY 12/13. |

| The Highlands Subdivision – Phase 2 Engineering | |
|--|---|
|  | Engineering/Design Services: \$70,000 |
| | FY 12/13 Total: \$70,000 |
| | Project Description: Phase 2 engineering of the Edgewood Drive (The Highlands Subdivision) project is scheduled for FY 12/13. The project will entail grinding of the existing surface and binder, assessment and repair of any failed granular subbase, patching of curb and gutter where needed, replacement of driveway aprons as necessary, replacement of failed sidewalk and repair of storm sewer structures, and installation of a new asphalt driving surface. |
| Impact on Operations: | No impacts on operations in FY 12/13. |


| Fieldcrest Farms Subdivision – Sections 1 & 2 | |
|---|---|
|  | Engineering/Design Services: \$109,000 |
| | FY 12/13 Total: \$109,000 |
| | Project Description: Phase 1 and Phase 2 Engineering is scheduled for the Fieldcrest Farms Subdivision Road Rehabilitation Project. The project is envisioned to involve curb patching, sidewalk repair, driveway approach replacement, where warranted, removal of the driving surface, patching of the base course where determined necessary by core sampling, and replacement of the asphalt driving surface. |
| Impact on Operations: | No impacts on operations in FY 12/13. |


| Souwanas Creek Restoration | |
|---|---|
|  | Engineering/Design Services: \$40,000 |
| | FY 12/13 Total: \$40,000 |
| | Project Description: The Souwanas Creek Restoration will involve pulling back the creek banks, installing emergent and wet prairie plantings to reinforce the creek bed as well as the side slopes, and will also involve bioengineering measures such as soil lifts, cross vanes in the creek channel, and boulder placement. This is needed to prevent the channel from eroding and undermining adjacent private property. |
| Impact on Operations: | No impacts on operations in FY 12/13. |


| Lake Braewood Drainage Study | |
|--|---|
|  | Engineering/Design Services: \$60,000 |
| | FY 12/13 Total: \$60,000 |
| | Project Description: The design of the overflow structure and the dam on the downstream side of Lake Braewood does not allow for safe and easily accessible access to control the level of the lake during flooding emergencies. A comprehensive drainage study of the area that feeds this lake will determine alternatives to implement for this site. |
| Impact on Operations: | No impacts on operations in FY 12/13. |


| Copper Oaks Subdivision – Section 1 | |
|---|---|
|  | Engineering/Design Services: \$98,700 |
| | FY 12/13 Total: \$98,700 |
| | Project Description: Phase 1 engineering is scheduled for the Copper Oaks Subdivision. The project is envisioned to involve curb patching, sidewalk repair, driveway approach replacement, where warranted, removal of the driving surface, patching of the base course where determined necessary by core sampling, and replacement of the asphalt driving surface. |
| Impact on Operations: | No impacts on operations in FY 12/13. |


Park Fund

| Reforestation | | |
|--|---|-----------------|
|  | Reforestation: | \$20,000 |
| | FY 12/13 Total: | \$20,000 |
| | Project Description: | |
| <p>Funding is provided for reforestation of parkway planting areas within the Village that have not previously possessed a tree. This funding is provided by the reforestation fee assessed to developers for mitigation of tree loss during development as prescribed in Chapter 5, Section 15 of Village Code.</p> | | |
| Impact on Operations: | Increase in Tree Planting and Tree Trimming/Removal line items. | |

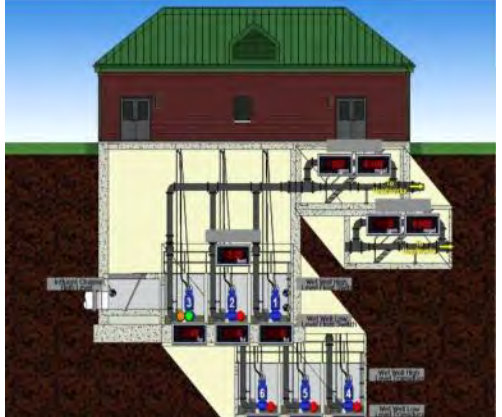
| Gaslight Park Bird & Butterfly Sanctuary & Detention Naturalization | | |
|--|---|----------------|
|  | Wetland Mitigation: | \$5,000 |
| | FY 12/13 Total: | \$5,000 |
| | Project Description: | |
| <p>The project was constructed in its entirety in 2009 and the amount shown here is for the third and final year monitoring and includes money for and assessment, over-seeding or plant re-establishment. It also includes herbicide applications to any invasives that become opportunistic during the establishment period.</p> | | |
| Impact on Operations: | Increased line item expenditures for maintenance. Avoids larger capital expenditures by funding smaller maintenance expenditures. | |


| Falcon Ridge Nature Preserve | | |
|---|---|-----------------|
|  | Wetland Mitigation: | \$18,000 |
| | FY 12/13 Total: | \$18,000 |
| | Project Description: | |
| <p>The amount budgeted here is for the enhancement of the Falcon Ridge Nature preserve wetlands. Management and maintenance activities include reduction and elimination of weedy and invasive species, re-establishment and seeding of the buffer areas, burning and herbicide treatments.</p> | | |
| Impact on Operations: | Increased line item expenditures for maintenance. Avoids larger capital expenditures by funding smaller maintenance expenditures. | |


| Blue Ridge Detention Naturalization | | |
|---|---|-----------------|
|  | Wetland Mitigation: | \$85,000 |
| | FY 12/13 Total: | \$85,000 |
| | Project Description: The Blue Ridge Detention area is proposed to be converted to a naturalized detention area. During heavy rain events, the existing conditions make it difficult to maintain. In a naturalized state, water quality improvements may be realized by filtering pollutants and allowing for more groundwater infiltration. | |
| Impact on Operations: | No impacts on operations in FY 12/13. | |


| Woods Creek Watershed Plan | | |
|--|---|-----------------|
|  | Maintenance – Open Space: | \$45,000 |
| | FY 12/13 Total: | \$45,000 |
| | Project Description: This project has received a 319 Water Quality Grant from the EPA, in which 80% of the project will be funded. Additionally, the Village is also working with the Village of Lake in the Hills, City of Crystal Lake, and the Crystal Lake Park District. This is the final year of this project. | |
| Impact on Operations: | No impacts on operations in FY 12/13. | |


Water and Sewer Improvement and Construction Fund


| SCADA System Improvements | | |
|---|--|------------------|
|  | Engineering Services: | \$4,500 |
| | Wastewater Treatment Facility | \$150,000 |
| | FY 12/13 Total: | \$154,500 |
| Project Description: This project will perform upgrades to the Village’s SCADA system which is used to communicate and monitor the Village’s water and sanitary sewer system. | | |
| Impact on Operations: | Reduction in Overtime (41140) costs for after-hours issues that may be resolved remotely using SCADA technology. | |

| Emergency Water System Interconnect | | |
|---|---------------------------------------|-----------------|
|  | Engineering/Design Services: | \$6,500 |
| | Infrastructure Maintenance: | \$35,000 |
| | FY 12/13 Total: | \$41,500 |
| | Project Description: | |
| <p>An emergency water system interconnect is proposed with the Village of Carpentersville to provide additional reliability between each community during times of water emergencies. These costs are split evenly with the Village of Carpentersville.</p> | | |
| Impact on Operations: | No impacts on operations in FY 12/13. | |


| Oceola Drive Water Main Replacement | | |
|--|---------------------------------------|------------------|
|  | Engineering/Design Services: | \$24,000 |
| | Water Main: | \$400,000 |
| | FY 12/13 Total: | \$424,000 |
| | Project Description: | |
| <p>Funding is provided to replace a water main on Oceola Drive, which will coincide with the Indian Grove reconstruction project, budgeted in the Street Improvement Fund. The existing water main is a 30-year old cast iron pipe which will be replaced to better match the road's life cycle.</p> | | |
| Impact on Operations: | No impacts on operations in FY 12/13. | |

| Northern Basin Study Amendment | | |
|---|---|-----------------|
|  | Engineering Services: | \$25,000 |
| | FY 12/13 Total: | \$25,000 |
| | Project Description: | |
| | <p>The Village's sanitary sewer study is proposed to be amended to account for the construction of the Illinois Route 31 Western Bypass and the updated sewer system routes that this project requires.</p> | |
| Impact on Operations: | No impacts on operations in FY 12/13. | |

| Screenings Compactor Equipment | | |
|--|---|------------------|
|  | Wastewater Treatment Facility: | \$150,000 |
| | FY 12/13 Total: | \$150,000 |
| Project Description: | | |
| <p>The screenings compactor will be installed at the Wastewater Treatment Facility downstream of the bar screen. This equipment is able to grind material into smaller pieces allowing for more compact solid waste in the output process.</p> | | |
| Impact on Operations: | Reduced Professional Services (42234) expenditures for sludge hauling services. | |

| Sewer System Evaluation Survey (SSES) | | |
|---|--|------------------|
|  | Infrastructure Maintenance: | \$150,000 |
| | FY 12/13 Total: | \$150,000 |
| Project Description: | | |
| <p>Ongoing program to correct failures in the sanitary sewer system. Overall goal is to reduce inflow and infiltration into the system, which in turn, must go through the treatment process.</p> | | |
| Impact on Operations: | Overall reduced operating expenditures due to potentially lower volumes being treated in WWTF. | |

Village Construction Fund

| Village Hall Roof Replacement | | |
|---|---|------------------|
|  | Capital Improvements: | \$110,000 |
| | FY 12/13 Total: | \$110,000 |
| Project Description: | | |
| <p>The original roof on Village Hall has begun to fail and is in need of complete replacement. A section of failing roof was replaced in FY 11/12 and this expenditure will complete the entire building. The Village Construction Fund is intended for major capital construction projects for municipal properties.</p> | | |
| Impact on Operations: | Reduced Building Services (44423) expenditures for temporary repairs. | |

Multi-Year Planning

The following tables summarize current multi-year plans, including projected costs and revenues which were presented to and endorsed for implementation by the Village Board, as outlined in the Public Works Department's Multi-Year Capital Plans.

| Motor Fuel Tax and Street Improvement Funds Projects | | | | | |
|--|-----------------------|---------------------|-----------------------|---------------------|-----------------------|
| Project | FY 12/13 | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 |
| Algonquin Lakes Storm Sewer | \$ 100,000 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Ratt Creek Restoration | 6,000 | 0 | 0 | 0 | 0 |
| Hanson Road | 722,000 | 0 | 0 | 0 | 0 |
| Lawndale Park Creek | 150,000 | 0 | 0 | 0 | 0 |
| Indian Grove | 1,950,000 | 0 | 0 | 0 | 0 |
| Edgewood Drive | 1,600,000 | 0 | 0 | 0 | 0 |
| Riverside Plaza | 350,000 | 0 | 0 | 0 | 0 |
| Spring Creek - Section 2 | 1,600,000 | 0 | 0 | 0 | 0 |
| High Hill Farms – Section 2 | 0 | 383,000 | 215,000 | 0 | 0 |
| Fieldcrest Farms | 0 | 1,114,000 | 0 | 0 | 0 |
| Dawson Mill | 0 | 0 | 203,000 | 0 | 0 |
| Copper Oaks – Section 2 | 0 | 0 | 632,000 | 0 | 0 |
| Copper Oaks – Section 1 | 0 | 0 | 1,650,000 | 0 | 0 |
| Spring Creek – Section 3 | 0 | 0 | 4,000,000 | 0 | 0 |
| Glenmore – Section 2 | 0 | 0 | 0 | 893,000 | 0 |
| Sleepy Hollow Road | 0 | 0 | 0 | 1,291,000 | 0 |
| Harper Drive | 0 | 0 | 0 | 0 | 582,000 |
| Highland Avenue – Section 2 | 0 | 0 | 0 | 0 | 2,410,000 |
| Gaslight Terrace South | 0 | 0 | 0 | 0 | 2,835,000 |
| Sandbloom Road | 0 | 0 | 0 | 0 | 5,296,000 |
| Projected Expenditures | \$ 6,478,000 | \$ 1,497,000 | \$ 6,700,000 | \$ 2,184,000 | \$ 11,123,000 |
| Projected Revenues | \$ 4,133,500 | \$ 4,216,170 | \$ 4,300,493 | \$ 4,386,503 | \$ 4,474,233 |
| Projected Surplus/(Deficit) | \$ (2,344,500) | \$ 2,719,170 | \$ (2,399,507) | \$ 2,202,503 | \$ (6,648,767) |

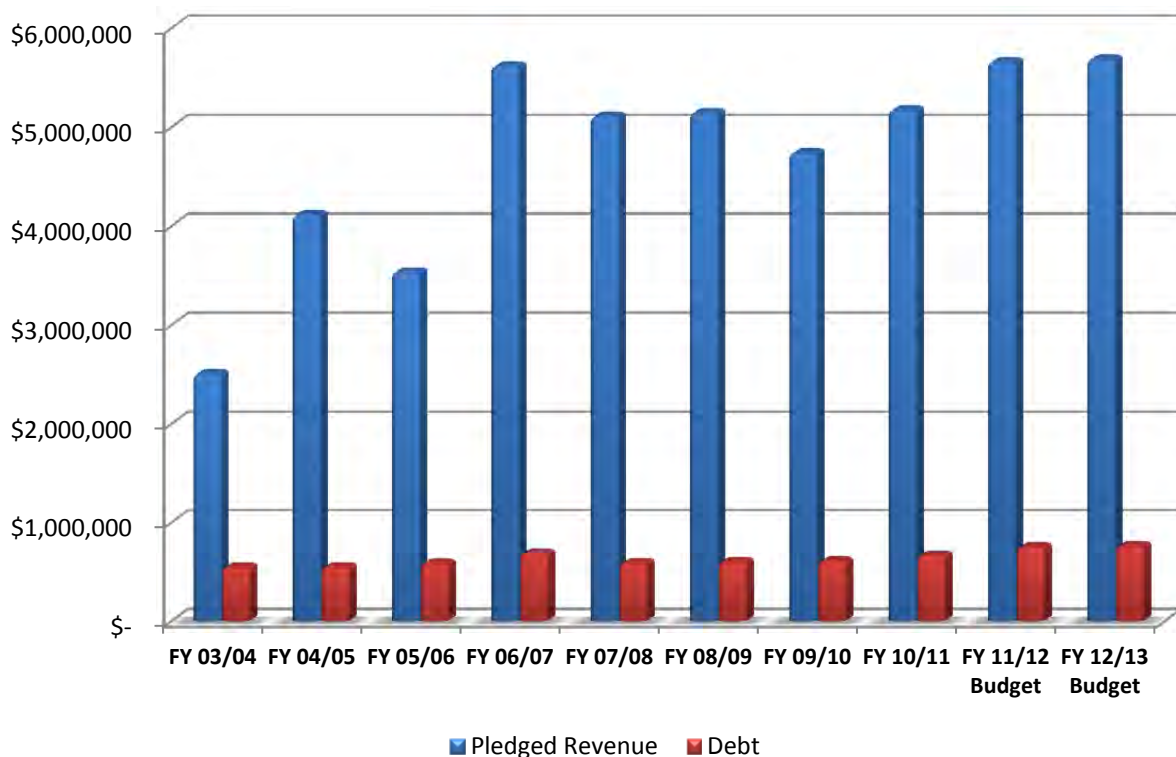
| Park Fund Projects | | | | | |
|-------------------------------------|--------------------|---------------------|---------------------|---------------------|---------------------|
| Project | FY 12/13 | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 |
| Blue Ridge Detention Naturalization | \$ 85,000 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Falcon Ridge Nature Preserve | 18,000 | 0 | 0 | 0 | 0 |
| Stoneybrook Park Improvements | 0 | 160,000 | 0 | 0 | 0 |
| Kelliher Park Improvements | 0 | 72,000 | 0 | 0 | 0 |
| Towne Park Improvements | 0 | 225,000 | 0 | 0 | 0 |
| Cornish Park Preservation | 0 | 0 | 260,000 | 0 | 0 |
| Presidential Park Improvements | 0 | 0 | 150,000 | 0 | 0 |
| Holder Park Improvements | 0 | 0 | 0 | 85,000 | 0 |
| Snapper Field Improvements | 0 | 0 | 0 | 180,000 | 0 |
| Pioneer Park Improvements | 0 | 0 | 0 | 0 | 120,000 |
| Willoughby Farms Park Improvements | 0 | 0 | 0 | 0 | 85,000 |
| Projected Expenditures | \$ 103,000 | \$ 457,000 | \$ 410,000 | \$ 265,000 | \$ 205,000 |
| Projected Revenues | \$ 9,000 | \$ 20,000 | \$ 40,000 | \$ 60,000 | \$ 80,000 |
| Projected Surplus/(Deficit) | \$ (94,000) | \$ (437,000) | \$ (370,000) | \$ (205,000) | \$ (125,000) |

| Water and Sewer Improvement and Construction Fund Projects | | | | | |
|--|---------------------|---------------------|---------------------|-------------------|---------------------|
| Project | FY 12/13 | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 |
| Water System Interconnect | \$ 35,000 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| SSES | 150,000 | 150,000 | 0 | 0 | 0 |
| Oceola Water Main | 400,000 | 0 | 0 | 0 | 0 |
| SCADA Upgrades | 150,000 | 0 | 0 | 0 | 0 |
| Screenings Compactor Equip. | 150,000 | 0 | 0 | 0 | 0 |
| Copper Oaks Tower | 0 | 10,000 | 375,000 | 0 | 0 |
| WWTF Vactor | 0 | 325,000 | 0 | 0 | 0 |
| WTP #3 Membrane | 0 | 300,000 | 0 | 0 | 0 |
| Well No. 9 Maintenance | 0 | 65,000 | 0 | 0 | 0 |
| Well No. 10 Maintenance | 0 | 0 | 80,000 | 0 | 0 |
| Well No. 12 Construction | 0 | 0 | 0 | 1,300,000 | 0 |
| WTP #3 Blending Option | 0 | 0 | 0 | 0 | 2,275,000 |
| Projected Expenditures | \$ 885,000 | \$ 850,000 | \$ 455,000 | \$ 1,300,000 | \$ 2,275,000 |
| Projected Revenues | \$ 1,947,000 | \$ 1,985,940 | \$ 2,025,659 | \$ 2,066,172 | \$ 2,107,495 |
| Projected Surplus/(Deficit) | \$ 1,062,000 | \$ 1,135,940 | \$ 1,570,659 | \$ 766,172 | \$ (167,505) |

Impact of Capital Debt Obligations on Capital Funds

Water and Sewer Improvement and Construction Fund revenues are pledged to offset debt initiatives as well as existing debt. The debt coverage from the Pledged Revenues is required to be a minimum ratio of 1.25 of revenues to debt (as established in the bond ordinance). The actual, estimated actual and budgeted coverage for FY 03/04 to FY 12/13 is shown below:

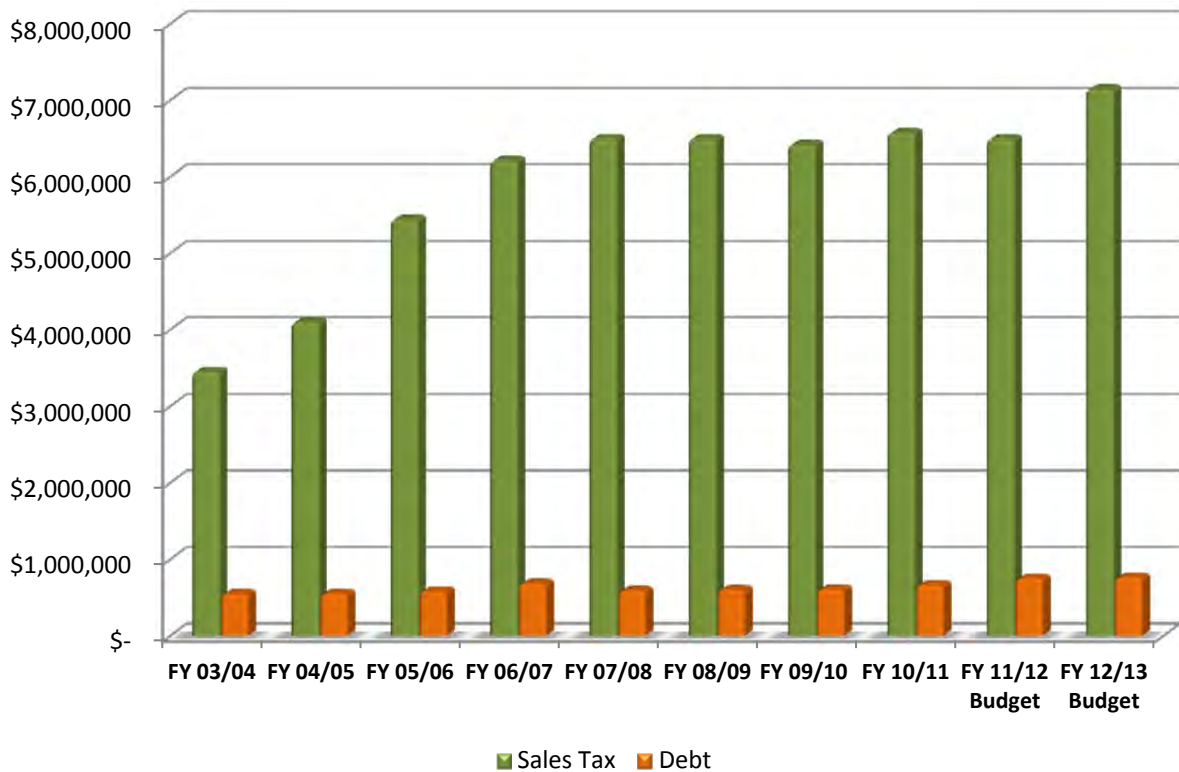
Water & Sewer Pledged Revenue vs. Debt Requirement



Impact of Capital Debt Obligations on General Fund

General sales tax revenues are pledged to offset the debt obligations incurred for construction of the Public Works facility (completed in 2003). The debt coverage from sales tax revenues is required to be a minimum ratio of 1.25 of revenues to debt (as established in the bond ordinance). The actual, estimated actual, and budgeted coverage for FY 03/04 to FY 11/12 is as follows:

Sales Tax Revenue vs. Debt Requirement



Thus, the Village has ample funds to offset debt obligations.

Summary

In conclusion, through sound financial planning, the Village is able to plan for capital purchases with minimal impact on operations. In the capital funds, the Village has established known and, for the most part, predictable revenue sources to provide a stable source of funding for major capital projects as outlined in the multi-year plans. Regarding vehicle purchases, the Village is smoothing the cost impact through establishment of a designated cash fund. Where necessary, the Village does utilize bonds for major capital improvements. Village leaders feel that, through these important planning steps, the Village of Algonquin can ensure that funding will be available for continued maintenance of existing infrastructure, and addition of resources and infrastructure to meet the needs of our growing citizenry.

Motor Fuel Tax Fund

Service Area Description

The Motor Fuel Tax (MFT) Fund is used for maintenance and improvements of Village streets for residents and the motoring public in order to provide safe and efficient travel through and within the Village of Algonquin.

The Motor Fuel Tax Fund supports the Village of Algonquin's mission by:

- Maintaining the Village's Infrastructure and Upholding a High Quality of Life for Residents.



Public Works Department repaving Village roadway

FY 11/12 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 11/12 budget document and other tasks completed during the fiscal year. The status list is current as of the date this document was published.



Complete

- Resurfacing of Parkview Terrace North, East and West by in-house crews.
- Major patching of North River Road, Aspen Lane, Prairie Drive, Yosemite Parkway, Wildwood Road and North Harrison Street.



Near Completion

- N/A



Not Complete

- N/A

FY 12/13 Objectives

Guiding Principle #3: Evaluate, Plan for, and Implement Important Capital Improvement Projects in Order to Maintain the Village's Infrastructure and Uphold a High Quality of Life for Residents

- In-house paving of Amberwood Court, Cherrywood Court, Fairmont Court, Saddlebrook Court, Somerset Court, and Victoria Court.
- Continue to provide maintenance to streets through curb and sidewalk repair as well as pavement patching.
- Completion of the Spring Creek Section 2 resurfacing project.
- Phase 1 engineering services for Cumberland Parkway/Copper Oaks road resurfacing.

Performance Measures

The FY 12/13 budget document features performance measures related to the Village’s Guiding Principles to assist linking budgetary decisions to the intended outcomes determined by the Village Board. Output, efficiency, and outcome measures are used to provide a tangible link from Village services and strategies to the Guiding Principles. Aggressive targets are set during the budget process, not to determine success or failure, but to continuously improve service delivery and provide core services in the most cost-effective manner possible. Additional measures and strategies will be featured in subsequent budgets.

| Guiding Principle #3: Evaluate, Plan for, and Implement Important Capital Improvement Projects in Order to Maintain the Village’s Infrastructure and Uphold a High Quality of Life for Residents | | | | | | |
|---|--|----------|-----------|--------|--------|-------------|
| Department Objective | Strategy/Measure | 2009 | 2010 | 2011 | | 2012 |
| | | Actual | Actual | Target | Actual | Target |
| Provide adequate infrastructure throughout the Village. | Miles of streets improved ¹ | 0.30 | 0.20 | 0.0 | 0.0 | 2.5 |
| | Construction costs of MFT street improvement projects ¹ | \$99,642 | \$100,000 | \$0.00 | \$0.00 | \$1,700,000 |
| | Percentage of overall street system improved ¹ | 0.3% | 0.3% | 0% | 0% | 0.5% |

Notes: ¹ – Strategies and measures are only applicable to the MFT-funded portion of the project. Other funds and revenue sources also contribute to the construction and maintenance of the Village’s street system.

Motor Fuel Tax Fund

Revenues

| | | | FY 08/09 | FY 09/10 | FY 10/11 | FY 11/12 | FY 12/13 |
|----------------------------------|-------|-------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | | | Actual | Actual | Actual | Budget | Budget |
| 03000300 | 33015 | MFT Allotments | \$ 836,130.34 | \$ 807,517.47 | \$ 809,361.05 | \$ 823,850.00 | \$ 748,000.00 |
| 03000300 | 33016 | Capital Program Allotment | - | - | 132,374.00 | - | - |
| 03000500 | 36020 | Interest - Investment Pools | 8,811.82 | 1,383.45 | 1,601.20 | 2,000.00 | 500.00 |
| 03000500 | 38004 | Transfer - Street Improvement | - | - | 38,305.32 | - | - |
| Motor Fuel Tax Fund Total | | | \$ 844,942.16 | \$ 808,900.92 | \$ 981,641.57 | \$ 825,850.00 | \$ 748,500.00 |

Motor Fuel Tax Fund

Expenditures

| | | | FY 08/09 | FY 09/10 | FY 10/11 | FY 11/12 | FY 12/13 |
|----------------------------------|-------|-----------------------------|----------------------|----------------------|----------------------|----------------------|------------------------|
| | | | Actual | Actual | Actual | Budget | Budget |
| 03900300 | 42232 | Engineering/Design Services | \$ 38,406.96 | \$ 190,936.68 | \$ 19,000.00 | \$ - | \$ 133,500.00 |
| 03900300 | 43309 | Materials | 412,717.33 | 243,936.84 | 281,431.68 | 328,000.00 | 328,000.00 |
| 03900300 | 43370 | Infrastructure Maintenance | 20,875.00 | 79,629.27 | 519,892.21 | - | 1,600,000.00 |
| 03900300 | 45593 | Capital Improvements | 63,280.48 | - | - | - | - |
| Motor Fuel Tax Fund Total | | | \$ 535,279.77 | \$ 514,502.79 | \$ 820,323.89 | \$ 328,000.00 | \$ 2,061,500.00 |

Street Improvement Fund

Service Area Description

The Street Improvement Fund provides for maintenance and improvements to Village streets and drainage areas for residents and the motoring public in order to provide safe and efficient travel through and within the Village of Algonquin. This fund also ensures safe and environmentally conscious projects for storm water and drainage.

The Street Improvement Fund supports the Village of Algonquin's mission by:

- Maintaining the Village's Infrastructure and Upholding a High Quality of Life for Residents.
- Promoting Programs with a Conservation Focus.

FY 11/12 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 11/12 budget document and other tasks completed during the fiscal year. The status list is current as of the date this document was published.



Village crews installing storm sewer drain



Complete

- Reconstruction of Algonquin Hills Section 4.
- Repair of the South River Road failure.
- Resurfacing of Royal Hill Section 1.
- Phase 2 engineering of Lawndale Park Creek.
- Phase 2 engineering of Indian Shores.
- Phase 2 engineering of Edgewood Drive.
- Engineering services for Riverside Plaza.



Near Completion

- Phase 2 engineering of the Highlands subdivision.
- Phase 1 engineering of Highland Avenue Section 1.



Not Complete

- N/A

FY 12/13 Objectives

Guiding Principle #3: Evaluate, Plan for, and Implement Important Capital Improvement Projects in Order to Maintain the Village's Infrastructure and Uphold a High Quality of Life for Residents

- Complete Edgewood Road reconstruction project.
- Complete Indian Shores road reconstruction project.

- Complete Lake Braewood drainage study.
- Complete Algonquin Lakes storm sewer project.
- Complete Phase 2 engineering for the Highlands.
- Complete Phase 1&2 engineering for Fieldcrest Farms street improvements.
- Complete Phase 1 engineering for Copper Oaks Section 1.

Guiding Principle #6: Continue to Promote and Develop Programs with a Conservation Focus

- Complete Lawndale Park Creek restoration.
- Complete Phase 1&2 engineering for Souwanas Creek restoration.

Performance Measures

The FY 12/13 budget document features performance measures related to the Village’s Guiding Principles to assist linking budgetary decisions to the intended outcomes determined by the Village Board. Output, efficiency, and outcome measures are used to provide a tangible link from Village services and strategies to the Guiding Principles. Aggressive targets are set during the budget process, not to determine success or failure, but to continuously improve service delivery and provide core services in the most cost-effective manner possible. Additional measures and strategies will be featured in subsequent budgets.

| Guiding Principle #3: Evaluate, Plan for, and Implement Important Capital Improvement Projects in Order to Maintain the Village’s Infrastructure and Uphold a High Quality of Life for Residents | | | | | | |
|---|---|-------------|-------------|------------------|------------------|--------------|
| Department Objective | Strategy/Measure | 2009 | 2010 | 2011 | | 2012 |
| | | Actual | Actual | Target | Actual | Target |
| Provide adequate infrastructure throughout the Village. | Miles of streets improved ¹ | 3.40 | 0.69 | 1.00 | 1.00 | 1.80 |
| | Construction costs of street improvement fund projects ¹ | \$2,746,000 | \$1,200,000 | \$950,000 | \$520,000 | <\$4,200,000 |
| | Percentage of overall street system improved ¹ | 2% | 1% | >1% | >1% | 1% |
| Notes: ¹ – Strategies and measures are only applicable to the Street Improvement Fund portion of the project. Other funds and revenue sources also contribute to the construction and maintenance of the Village’s street system. | | | | | | |

Street Improvement Fund

Revenues

| | | | FY 08/09 Actual | FY 09/10 Actual | FY 10/11 Actual | FY 11/12 Budget | FY 12/13 Budget |
|--------------------------------------|-------|----------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| 04000500 | 31011 | Home Rule Sales Tax | \$ 345,832.40 | \$ 1,049,915.71 | \$ 1,417,267.60 | \$ 1,410,000.00 | \$ 1,825,000.00 |
| 04000500 | 31190 | Telecommunications Tax | 542,813.80 | 535,602.14 | 497,871.32 | 465,000.00 | 500,000.00 |
| 04000500 | 31495 | Utility Tax Receipts | 1,014,164.08 | 947,168.56 | 1,015,552.08 | 1,070,000.00 | 1,020,000.00 |
| 04000300 | 33032 | Donations - Operating - PW | - | 2,368.84 | 55,000.00 | - | - |
| 04000300 | 33052 | Donations - Capital - PW | 70,780.68 | 722,700.00 | (49,706.43) | - | - |
| 04000300 | 33252 | Grants - Capital - PW | 33,300.00 | - | 30,000.00 | - | 15,000.00 |
| 04000500 | 36001 | Interest | 5,144.75 | 11,484.11 | 6,933.51 | 10,000.00 | 20,000.00 |
| 04000500 | 36020 | Interest -Investment Pools | 21,643.34 | 2,505.29 | 3,026.12 | 5,000.00 | 5,000.00 |
| Street Improvement Fund Total | | | \$ 2,033,679.05 | \$ 3,271,744.65 | \$ 2,975,944.20 | \$ 2,960,000.00 | \$ 3,385,000.00 |

On March 7, 2006, the Village Board approved two ordinances. The first eliminated the utility tax on natural gas and delivery charges for Village residents and businesses. The 4% utility tax related to natural gas no longer applied as of July 1, 2006. A use tax fee of \$0.0103 was implemented as a charge per therm. The second ordinance established a home rule retailers' occupation tax and service occupation tax of three-quarters percent (0.75%). This tax applies to retail and service sales and was effective on July 1, 2006. It does not apply to sales of food for human consumption off the premises where it is sold (i.e. groceries), prescription and non-prescription medicines, or other medical supplies. In addition, it does not apply to sales of tangible personal property that is titled or registered with an agency of this State's government (e.g. cars, trucks, motorcycles, etc.). 50% of the home rule sales tax receipts will continue to be allocated to the Street Improvement Fund for FY 12/13.

Utility tax receipts are based on use tax charges on energy usage for natural gas (Nicor) and electricity (ComEd). ComEd is based on kilowatt (KW) hours, and Nicor is based on therms. The budget assumes a growth rate of 2 1/2 to 3% per year for Nicor and a 3.5% electricity usage decrease as trending in 2008. Telecommunications tax revenues assumes a growth rate of 2.5%.

Street Improvement Fund

Expenditures

| | | | FY 08/09 Actual | FY 09/10 Actual | FY 10/11 Actual | FY 11/12 Budget | FY 12/13 Budget |
|--------------------------------------|-------|-----------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| 04900300 | 42230 | Legal Services | \$ 12,765.39 | \$ 4,387.50 | \$ 262.50 | \$ 6,000.00 | \$ 4,000.00 |
| 04900300 | 42232 | Engineering/Design Services | 118,689.65 | 284,707.38 | 699,786.20 | 412,000.00 | 654,000.00 |
| 04900300 | 43370 | Infrastructure Maintenance | 5,427.00 | 781,800.10 | 274,078.41 | 768,000.00 | 163,000.00 |
| 04900300 | 45593 | Capital Improvements | 1,152,171.31 | 2,672,983.40 | 1,475,678.33 | 1,150,000.00 | 4,772,000.00 |
| 04000500 | 48003 | Transfer to MFT Fund | - | - | 38,305.32 | - | - |
| Street Improvement Fund Total | | | \$ 1,289,053.35 | \$ 3,743,878.38 | \$ 2,488,110.76 | \$ 2,336,000.00 | \$ 5,593,000.00 |

Park Fund

Service Area Description

The Park Fund provides funds for large-scale new development of park sites as well as major wetland restoration and stream corridor maintenance projects. Large-scale development and restoration provide both passive and active recreational activities for all Village residents.

The Park Fund supports the Village of Algonquin’s mission by:

- Maintaining the Village’s Infrastructure and Upholding a High Quality of Life for Residents.
- Promoting Programs with a Conservation Focus.



Arquilla Naturalized Stormwater Detention

FY 11/12 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 11/12 budget document and other tasks completed during the fiscal year. The status list is current as of the date this document was published.



Complete

- Completion of Winding Creek Corridor brushing and seeding work.
- Continued maintenance of Woods Creek Riparian corridor and protection of fens.
- Completion of Spella Park wetland mitigation obligations.
- Completion of second year of maintenance of Gaslight Park Bird & Butterfly sanctuary.



Near Completion

- N/A



Not Completed

- Blue Ridge Detention Naturalization.

FY 12/13 Objectives

Guiding Principle #3: Evaluate, Plan for, and Implement Important Capital Improvement Projects in Order to add to the Village’s Infrastructure and Uphold a High Quality of Life for Residents

- Target of 153 trees to be added to Village’s tree infrastructure through our reforestation fund.

Guiding Principle #6: Continue to Promote and Develop Programs with a Conservation Focus

- Construct Blue Ridge Detention Naturalization.
- Enhancements and restoration in the Falcon Ridge Nature Preserve.
- Complete the final year of maintenance for Gaslight Park.

Performance Measures

The FY 12/13 budget document features performance measures related to the Village’s Guiding Principles to assist linking budgetary decisions to the intended outcomes determined by the Village Board. Output, efficiency, and outcome measures are used to provide a tangible link from Village services and strategies to the Guiding Principles. Aggressive targets are set during the budget process, not to determine success or failure, but to continuously improve service delivery and provide core services in the most cost-effective manner possible. Additional measures and strategies will be featured in subsequent budgets.

| Guiding Principle #6: Continue to Promote and Develop Programs with a Conservation Focus | | | | | | |
|---|---|--------|--------|--------|--------|--------|
| Department Objective | Strategy/Measure | 2009 | 2010 | 2011 | | 2012 |
| | | Actual | Actual | Target | Actual | Target |
| Preserve and enhance Village’s tree resources. | Total Number of Trees Planted | 156 | 188 | 460 | 575 | 153 |
| | Total Cost per Tree ¹ | \$114 | \$139 | \$150 | \$122 | \$130 |
| | Number of Tree Sites Remaining on Wait List | 120 | 3,119 | 2,659 | 3,102 | 3,102 |

1 – Tree only, not installation.

Park Fund

Revenues

| | | | FY 08/09 Actual | FY 09/10 Actual | FY 10/11 Actual | FY 11/12 Budget | FY 12/13 Budget |
|---|-------|-------------------------------------|----------------------|--------------------|--------------------|----------------------|----------------------|
| 06000300 | 33032 | Donation - Operating - PW | \$ - | \$ - | \$ - | \$ - | \$ 8,000.00 |
| 06000300 | 33052 | Donation - Capital - PW | 52,572.00 | 1,163.00 | 5,928.00 | - | - |
| 06000300 | 33150 | Donation - Ecosystem Maint. | 856.00 | - | 477.60 | 8,000.00 | - |
| 06000300 | 33155 | Donation - Wetland Mitigation | 640.00 | - | - | - | - |
| 06000300 | 33252 | Grants - Capital - PW | 400,000.00 | - | - | - | - |
| 06000300 | 35010 | Fines/Penalties | 15,600.00 | - | - | - | - |
| 06000500 | 36001 | Interest | 3,102.25 | 1,299.03 | 588.78 | 2,000.00 | 1,000.00 |
| 06000500 | 36020 | Interest - Illinois Funds | 4.17 | 0.10 | - | - | - |
| Park Fund Total | | | \$ 472,774.42 | \$ 2,462.13 | \$ 6,994.38 | \$ 10,000.00 | \$ 9,000.00 |
| Restricted Fund Account Reductions | | | | | | | |
| 06900300 | 44402 | Reforestation ¹ | \$ - | \$ - | \$ - | \$ 70,000.00 | \$ 20,000.00 |
| 06900300 | 44408 | Wetland Mitigation ¹ | - | - | - | 115,500.00 | 111,500.00 |
| 06900300 | 44425 | Maintenance-Open Space ¹ | - | - | - | 45,000.00 | 45,000.00 |
| FY 12/13 Total | | | - | - | - | \$ 240,500.00 | \$ 185,500.00 |
| ¹ - Restricted Funds | | | | | | | |

Park Fund

Expenditures

| | | | FY 08/09 Actual | FY 09/10 Actual | FY 10/11 Actual | FY 11/12 Budget | FY 12/13 Budget |
|---------------------------------|-------|-------------------------------------|----------------------|----------------------|---------------------|----------------------|----------------------|
| 06900300 | 42234 | Professional Services | 846.74 | 80.30 | - | - | - |
| 06900300 | 44402 | Reforestation ¹ | 19,976.96 | 19,979.00 | 20,000.00 | 70,000.00 | 20,000.00 |
| 06900300 | 44408 | Wetland Mitigation ¹ | 19,344.80 | 34,418.05 | 62,331.60 | 115,500.00 | 111,500.00 |
| 06900300 | 44425 | Maintenance-Open Space ¹ | 42,964.00 | 34,373.00 | 14,850.00 | 45,000.00 | 45,000.00 |
| 06900300 | 45593 | Park Development | 188,769.71 | 48,513.50 | - | - | - |
| Parks Fund Total | | | \$ 271,902.21 | \$ 137,363.85 | \$ 97,181.60 | \$ 230,500.00 | \$ 176,500.00 |
| ¹ - Restricted Funds | | | | | | | |

Water and Sewer Improvement and Construction Fund

Service Area Description

The Water and Sewer Improvement and Construction Fund provides for maintenance and improvements to Village water and sewer distribution and infrastructure delivery systems in order to provide safe drinking water and proper sewage treatment for Village of Algonquin residents.

The Water and Sewer Improvement and Construction Fund supports the Village of Algonquin's mission by:

- Maintaining the Village's Infrastructure and Upholding a High Quality of Life for Residents.



SCADA system at Wastewater Treatment Facility

FY 11/12 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 11/12 budget document and other tasks completed during the fiscal year. The status list is current as of the date this document was published.



Complete

- Oceola Drive water main replacement design.
- Hanson Road Water Tower driveway.
- Sewer System Evaluation Survey (SSES) project.



Near Completion

- Screening Compactor equipment.



Not Complete

- Well 6 abandonment project.
- Well 14 building, generator and raw water line.

FY 12/13 Objectives

Guiding Principle #3: Evaluate, Plan for, and Implement Important Capital Improvement Projects in Order to Maintain the Village's Infrastructure and Uphold a High Quality of Life for Residents

- Northern Basin Study Amendment.
- Oceola Drive Watermain Replacement Construction.
- Emergency Water System Interconnect.
- SCADA System Upgrades – Year 1.

Water and Sewer Improvement and Construction Fund

Revenues

| | | | FY 08/09 Actual | FY 09/10 Actual | FY 10/11 Actual | FY 11/12 Budget | FY 12/13 Budget |
|---|-------|-----------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| 12000500 | 31011 | Home Rule Sales Tax | \$ 3,112,491.62 | \$ 2,282,512.43 | \$ 2,140,901.42 | \$ 2,167,000.00 | \$ 1,825,000.00 |
| 12000400 | 33035 | Donations - Operating W&S | 26,000.00 | - | 1,500.00 | - | - |
| 12000400 | 33500 | Donations - Capital W&S | 126,495.00 | - | - | - | - |
| 12000400 | 34800 | Water Tap-On Fees | 518,580.00 | 37,700.00 | 86,581.00 | 50,000.00 | 50,000.00 |
| 12000400 | 34810 | Sewer Tap-On Fees | 415,195.00 | 25,822.00 | 66,357.00 | 50,000.00 | 50,000.00 |
| 12000500 | 36001 | Interest | 14,905.73 | 31,610.26 | 19,886.82 | 8,000.00 | 20,000.00 |
| 12000500 | 36020 | Interest - Investment Pools | 27,470.41 | 2,187.14 | 2,975.48 | 4,000.00 | 2,000.00 |
| 12000500 | 38007 | Transfer from W&S Operating | 22,130.02 | - | - | - | - |
| 12000500 | 38008 | Transfer from W&S Collapsed | - | 11,519.45 | - | 10,000.00 | - |
| Water & Sewer Imp. & Const. Fund Total | | | \$ 4,263,267.78 | \$ 2,391,351.28 | \$ 2,318,201.72 | \$ 2,289,000.00 | \$ 1,947,000.00 |

An ordinance establishing a home rule retailer's occupation tax and service occupation tax of three-quarters percent (0.75%) was passed by the Village Board on March 7, 2006. This tax applies to retail and service sales and was implemented as of July 1, 2006. It does not apply to sales of food for human consumption off the premises where it is sold (i.e. groceries), prescription and non-prescription medicines, or other medical supplies. In addition, it does not apply to sales of tangible personal property that is titled or registered with an agency of this State's government (e.g. cars, trucks, motorcycles, etc.). 50% of home rule sales tax continues to be allocated to this fund in FY 12/13.

Water and Sewer Improvement and Construction Fund

Expenditures

| | | | FY 08/09 Actual | FY 09/10 Actual | FY 10/11 Actual | FY 11/12 Budget | FY 12/13 Budget |
|--|-------|-------------------------------|------------------------|------------------------|----------------------|------------------------|------------------------|
| Nondepartmental | | | | | | | |
| 12900400 | 42230 | Legal Services | \$ 28,900.00 | \$ 9,562.50 | \$ 2,690.92 | \$ 10,000.00 | \$ 3,300.00 |
| 12900400 | 42232 | Engineering Services | 48,050.02 | 162,522.16 | 31,836.37 | 109,100.00 | 60,000.00 |
| 12900400 | 42234 | Professional Services | - | - | - | - | - |
| 12900400 | 43370 | Infrastructure Maintenance | 28,788.21 | 602,335.00 | 205,514.50 | 41,000.00 | 185,000.00 |
| Subtotal | | | \$ 105,738.23 | \$ 774,419.66 | \$ 240,041.79 | \$ 160,100.00 | \$ 248,300.00 |
| Capital Expenditures | | | | | | | |
| 12900400 | 45518 | Well Improvements | \$ 54,322.50 | \$ 32,635.48 | \$ - | \$ 695,000.00 | \$ - |
| 12900400 | 45520 | Water Treatment Plant | - | 2,808.63 | - | - | - |
| 12900400 | 45539 | Sewer System Evaluation | 394,953.52 | - | - | 150,000.00 | - |
| 12900400 | 45565 | Water Main | 905,529.48 | 339,419.31 | - | 170,000.00 | 400,000.00 |
| 12900400 | 45570 | Wastewater Treatment Facility | - | 419,081.98 | 37,747.00 | 150,000.00 | 300,000.00 |
| Subtotal | | | \$ 1,354,805.50 | \$ 793,945.40 | \$ 37,747.00 | \$ 1,165,000.00 | \$ 700,000.00 |
| Transfers and Debt Service | | | | | | | |
| 12900400 | 46680 | Bond Principal | 35,000.00 | 25,000.00 | 50,000.00 | 500,000.00 | 525,000.00 |
| 12900400 | 46681 | Bond Interest Expense | 357,085.00 | 355,772.50 | 354,835.00 | 349,200.00 | 329,700.00 |
| 12900400 | 46682 | Bond Fees | - | 749.00 | 374.50 | 5,000.00 | 5,000.00 |
| Subtotal | | | \$ 392,085.00 | \$ 381,521.50 | \$ 405,209.50 | \$ 854,200.00 | \$ 859,700.00 |
| Water & Sewer Imp. & Const. Fund Total | | | \$ 1,852,628.73 | \$ 1,949,886.56 | \$ 682,998.29 | \$ 2,179,300.00 | \$ 1,808,000.00 |
| Actual figures have been adjusted to reflect capitalization of fixed assets, per auditor. | | | | | | | |
| Capital expenditures are transferred to and capitalized in the Water & Sewer Operating Fund. | | | | | | | |
| Bond Series 2005A and 2005B have been collapsed into this fund starting in FY 08/09. Therefore, bond principal, interest, and fees are expressed here in lieu of a transfer to debt service. | | | | | | | |

Village Construction Fund

Revenues

| | | | FY 08/09 Actual | FY 09/10 Actual | FY 10/11 Actual | FY 11/12 Budget | FY 12/13 Budget |
|--|-------|---------------------------------|---------------------|--------------------|--------------------|--------------------|--------------------|
| 24000500 | 36001 | Interest | \$ 70.54 | \$ 488.50 | \$ 528.99 | \$ 5.00 | \$ 5.00 |
| 24000500 | 36020 | Interest - Investment Pools | 965.87 | 391.49 | 246.91 | 100.00 | 200.00 |
| 24000100 | 33050 | Donations - Capital - Gen. Gov. | 3,450.00 | 1,000.00 | 400.00 | | - |
| 24000500 | 38001 | Transfer from General Fund | - | - | - | - | - |
| 24000500 | 38016 | Transfer from Hotel Tax Fund | 42,000.00 | - | - | - | - |
| Village Construction Fund Total | | | \$ 46,486.41 | \$ 1,879.99 | \$ 1,175.90 | \$ 105.00 | \$ 205.00 |

Village Construction Fund

Expenditures

| | | | FY 08/09 | FY 09/10 | FY 10/11 | FY 11/12 | FY 12/13 |
|---|-------|----------------------|-------------|-------------|-------------|-------------|----------------------|
| | | | Actual | Actual | Actual | Budget | Budget |
| 24900100 | 45593 | Capital Improvements | \$ - | \$ - | \$ - | \$ - | \$ 110,000.00 |
| Village Construction Fund Total | | | \$ - | \$ - | \$ - | \$ - | \$ 110,000.00 |
| Note: Restricted reserves are used for budgeted expenditures. | | | | | | | |



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General Obligation and Revenue Bonds

| <u>Fiscal Year</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|--------------------|-------------------|------------------|-------------------|
| 2013 | 1,090,000 | 513,866 | 1,603,866 |
| 2014 | 1,145,000 | 479,616 | 1,624,616 |
| 2015 | 1,210,000 | 443,642 | 1,653,642 |
| 2016 | 1,110,000 | 402,392 | 1,512,392 |
| 2017 | 1,150,000 | 359,236 | 1,509,236 |
| 2018 | 1,200,000 | 314,386 | 1,514,386 |
| 2019 | 1,290,000 | 267,586 | 1,557,586 |
| 2020 | 1,350,000 | 217,276 | 1,567,276 |
| 2021 | 725,000 | 163,950 | 888,950 |
| 2022 | 775,000 | 134,950 | 909,950 |
| 2023 | 800,000 | 103,562 | 903,562 |
| 2024 | 850,000 | 71,162 | 921,162 |
| 2025 | 875,000 | 36,312 | 911,312 |
| Total | 13,570,000 | 3,507,936 | 17,077,936 |

Long-Term Debt

| | 2008 | 2009 | 2010 | 2011 | 2012 |
|---|------------------|------------------|------------------|------------------|----------------|
| <i>Legal Debt Margin</i> | | | | | |
| Assessed Valuation - 2007 | \$ 1,115,890,792 | | | | |
| Assessed Valuation - 2008 | | \$ 1,155,076,386 | | | |
| Assessed Valuation - 2009 | | | \$ 1,157,591,396 | | |
| Assessed Valuation - 2010 | | | | \$ 1,077,620,673 | |
| Assessed Valuation - 2011 | | | | | \$ 981,280,749 |
| Legal Debt Limit - 8.625% of Assessed Valuation | \$ 96,245,581 | \$ 99,625,338 | \$ 99,842,258 | \$ 92,944,783 | \$ 84,635,465 |
| Amount of Debt Applicable to General Obligation Bonds | \$ 19,401,888 | \$ 18,870,204 | \$ 18,050,044 | \$ 17,301,751 | \$ 13,570,000 |
| Legal Debt Margin | \$ 76,843,693 | \$ 80,755,134 | \$ 81,792,214 | \$ 75,643,032 | \$ 71,065,465 |

*The 2003 Special Census established the Village as Home Rule; therefore, the Village is not subject to debt limit and the legal debt margin is no longer applicable. The information above demonstrates how the Village is currently managing existing debt.

Debt Service Fund

General Obligation Bonds. The government issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for general government activities as well as for refunding previously issued general obligation bonds.

| | Balance May 1, 2007 | Additions | Retirements | Balance April 30, 2008 |
|--------------------------|------------------------|-------------------|-------------------|---------------------------|
| General Obligation Bonds | | | | |
| Series 2001B, Refunding | 1,085,000 | - | 370,000 | 715,000 |
| Series 2002A | 3,075,000 | - | 40,000 | 3,035,000 |
| Series 2002B * | 2,214,767 | 117,121 | - | 2,331,887 |
| Series 2005B ** | 2,935,000 | - | - | 2,935,000 |
| Total | \$ 9,309,767 | \$ 117,121 | \$ 410,000 | \$ 9,016,887 |

| | Balance May 1, 2008 | Additions | Retirements | Balance April 30, 2009 |
|--------------------------|------------------------|-------------------|-------------------|---------------------------|
| General Obligation Bonds | | | | |
| Series 2001B, Refunding | 715,000 | - | 390,000 | 325,000 |
| Series 2002A | 3,035,000 | - | 50,000 | 2,985,000 |
| Series 2002B * | 2,331,887 | 123,316 | - | 2,455,203 |
| Series 2005B ** | 2,935,000 | - | - | 2,935,000 |
| Total | \$ 9,016,887 | \$ 123,316 | \$ 440,000 | \$ 8,700,203 |

| | Balance May 1, 2009 | Additions | Retirements | Balance April 30, 2010 |
|--------------------------|------------------------|-------------------|-------------------|---------------------------|
| General Obligation Bonds | | | | |
| Series 2001B, Refunding | 325,000 | - | 325,000 | - |
| Series 2002A | 2,985,000 | - | 140,000 | 2,845,000 |
| Series 2002B * | 2,455,203 | 129,840 | - | 2,585,043 |
| Series 2005B ** | 2,935,000 | - | - | 2,935,000 |
| Total | \$ 8,700,203 | \$ 129,840 | \$ 465,000 | \$ 8,365,043 |

| | Balance May 1, 2010 | Additions | Retirements | Balance April 30, 2011 |
|--------------------------|------------------------|---------------------|---------------------|---------------------------|
| General Obligation Bonds | | | | |
| Series 2002A | 2,845,000 | - | 2,845,000 | - |
| Series 2002B * | 2,585,043 | 136,708 | - | 2,721,751 |
| Series 2005B ** | 2,935,000 | - | - | 2,935,000 |
| Series 2010, Refunding | - | 2,425,000 | - | 2,425,000 |
| Total | \$ 8,365,043 | \$ 2,561,708 | \$ 2,845,000 | \$ 8,081,751 |

| | Balance May 1, 2011 | Additions | Retirements | Balance April 30, 2012 |
|---------------------------|------------------------|-------------------|---------------------|---------------------------|
| General Obligation Bonds | | | | |
| Series 2002B * | 2,721,751 | 143,941 | 2,865,692 | - |
| Series 2005B ** | 2,935,000 | - | - | 2,935,000 |
| Series 2010, Refunding*** | 2,425,000 | - | 555,000 | 1,870,000 |
| Total | \$ 8,081,751 | \$ 143,941 | \$ 3,420,692 | \$ 4,805,000 |

| | Balance May 1, 2012 | Additions | Retirements | Balance April 30, 2013 |
|---------------------------|------------------------|-------------|-------------------|---------------------------|
| General Obligation Bonds | | | | |
| Series 2005B ** | 2,935,000 | - | - | 2,935,000 |
| Series 2010, Refunding*** | 1,870,000 | - | 590,000 | 1,280,000 |
| Total | \$ 4,805,000 | \$ - | \$ 590,000 | \$ 4,215,000 |

* Series 2002B is a Capital Appreciation Bond and the additions are accreted values.

** Series 2005B is a G.O. Refunding Bond for the 2002B Capital Appreciation Bond.

*** Series 2010 is a G.O. Refunding Bond for the 2002A G.O. Refunding Bond.

Water and Sewer Bonds

Revenue Bonds. The government issues bonds where the government pledges income derived from the acquired or constructed assets to pay debt service.

| | Balance May 1, 2007 | Additions | Retirements | Balance April 30, 2008 |
|-------------------------|------------------------|-------------|-------------------|---------------------------|
| Revenue Bonds | | | | |
| Series 2001A, Refunding | \$ 1,580,000 | \$ - | \$ 170,000 | \$ 1,410,000 |
| Series 2002, Refunding | 460,000 | - | 235,000 | 225,000 |
| Series 2005A | 9,000,000 | - | 25,000 | 8,975,000 |
| Total | <u>\$ 11,040,000</u> | <u>\$ -</u> | <u>\$ 430,000</u> | <u>\$ 10,610,000</u> |

| | Balance May 1, 2008 | Additions | Retirements | Balance April 30, 2009 |
|-------------------------|------------------------|-------------|-------------------|---------------------------|
| Revenue Bonds | | | | |
| Series 2001A, Refunding | \$ 1,410,000 | \$ - | \$ 180,000 | \$ 1,230,000 |
| Series 2002, Refunding | 225,000 | - | 225,000 | - |
| Series 2005A | 8,975,000 | - | 35,000 | 8,940,000 |
| Total | <u>\$ 10,610,000</u> | <u>\$ -</u> | <u>\$ 440,000</u> | <u>\$ 10,170,000</u> |

| | Balance May 1, 2009 | Additions | Retirements | Balance April 30, 2010 |
|-------------------------|------------------------|-------------|-------------------|---------------------------|
| Revenue Bonds | | | | |
| Series 2001A, Refunding | \$ 1,230,000 | \$ - | \$ 460,000 | \$ 770,000 |
| Series 2005A | 8,940,000 | - | 25,000 | 8,915,000 |
| Total | <u>\$ 10,170,000</u> | <u>\$ -</u> | <u>\$ 485,000</u> | <u>\$ 9,685,000</u> |

| | Balance May 1, 2010 | Additions | Retirements | Balance April 30, 2011 |
|-------------------------|------------------------|-------------------|---------------------|---------------------------|
| Revenue Bonds | | | | |
| Series 2001A, Refunding | \$ 770,000 | \$ - | \$ 770,000 | \$ - |
| Series 2005A | 8,915,000 | - | 50,000 | 8,865,000 |
| Series 2010, Refunding | - | 630,000 | 275,000 | 355,000 |
| Total | <u>\$ 9,685,000</u> | <u>\$ 630,000</u> | <u>\$ 1,095,000</u> | <u>\$ 9,220,000</u> |

| | Balance May 1, 2011 | Additions | Retirements | Balance April 30, 2012 |
|------------------------|------------------------|-------------|-------------------|---------------------------|
| Revenue Bonds | | | | |
| Series 2005A | 8,865,000 | - | 100,000 | 8,765,000 |
| Series 2010, Refunding | 355,000 | - | 355,000 | - |
| Total | <u>\$ 9,220,000</u> | <u>\$ -</u> | <u>\$ 455,000</u> | <u>\$ 8,765,000</u> |

| | Balance May 1, 2012 | Additions | Retirements | Balance April 30, 2013 |
|---------------|------------------------|-------------|-------------------|---------------------------|
| Revenue Bonds | | | | |
| Series 2005A | 8,765,000 | - | 500,000 | 8,265,000 |
| Total | <u>\$ 8,765,000</u> | <u>\$ -</u> | <u>\$ 500,000</u> | <u>\$ 8,265,000</u> |

Debt Service Fund

Revenues

| | | | FY 08/09 | FY 09/10 | FY 10/11 | FY 11/12 | FY 12/13 |
|--------------------------------|-------|----------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | | | Actual | Actual | Actual | Budget | Budget |
| 99000500 | 36001 | Interest | \$ 141,432.92 | \$ 128,340.13 | \$ 121,702.47 | \$ 125,200.00 | \$ 10,000.00 |
| 99000500 | 38001 | Transfer From General Fund | 591,000.00 | 612,000.00 | 671,651.88 | 754,800.00 | 770,000.00 |
| Debt Service Fund Total | | | \$ 732,432.92 | \$ 740,340.13 | \$ 793,354.35 | \$ 880,000.00 | \$ 780,000.00 |

Debt Service Fund

Expenditures

| | | | FY 08/09 | FY 09/10 | FY 10/11 | FY 11/12 | FY 12/13 |
|--|-------|----------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | | | Actual | Actual | Actual | Budget | Budget |
| 99900100 | 46680 | Bond Principal | \$ 440,000.00 | \$ 465,000.00 | \$ 500,000.00 | \$ 590,000.00 | \$ 620,000.00 |
| 99900600 | 46681 | Bond Interest | 280,643.78 | 261,581.28 | 186,864.61 | 165,000.00 | 150,000.00 |
| 99900600 | 46682 | Bond Fees | 1,016.50 | 1,284.00 | 588.50 | 5,000.00 | 5,000.00 |
| Debt Service Fund Total | | | \$ 721,660.28 | \$ 727,865.28 | \$ 687,453.11 | \$ 760,000.00 | \$ 775,000.00 |
| Note: Debt service on Series 2005B and 2010. | | | | | | | |

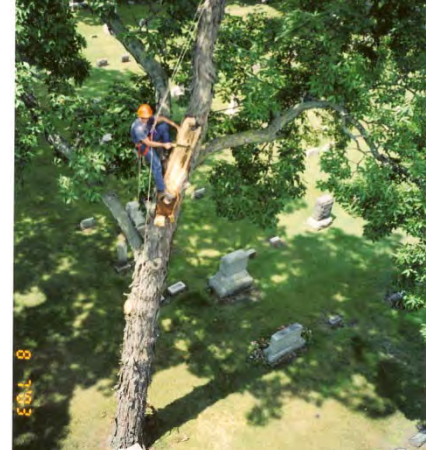
Cemetery Fund

Service Area Description

The Cemetery Fund provides for the maintenance and operation of the Village-owned cemetery to Village residents in order to provide a place where their relatives are nearby and have a safe and peaceful resting place.

The Cemetery Fund supports the Village of Algonquin’s mission by:

- Maintaining the Village’s Infrastructure and Upholding a High Quality of Life for Residents.



Public Works staff trims trees at the Algonquin Cemetery

FT 11/12 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 11/12 budget document and other tasks completed during the fiscal year. The status list is current as of the date this document was published.



Complete

- Ongoing maintenance and seasonal cleanups.
- Weed control performed to keep grounds looking manicured
- Performed 26 grave stone repairs.



Near Completion

- N/A



Not Complete

- Surveying and recording the southern portion of the cemetery for GIS.

FY 12/13 Objectives

Guiding Principle #3: Evaluate, Plan for, and Implement Maintenance of the Village’s Infrastructure and Uphold a High Quality of Life for Residents

- Continue ongoing maintenance and seasonal cleanups.
- Continue to tend and manicure the grounds.
- Continue to make any necessary repairs to roads and infrastructure to keep a safe and presentable environment.

Statistics

| Algonquin Cemetery | | | | | |
|--------------------|------|------|------|------|------|
| | 2007 | 2008 | 2009 | 2010 | 2011 |
| Monuments Repaired | 25 | 28 | 28 | 0 | 26 |
| Interments | 20 | 16 | 14 | 29 | 18 |
| Lots Sold | 9 | 8 | 6 | 2 | 4 |

Cemetery Fund

Revenues

| | | | FY 08/09 Actual | FY 09/10 Actual | FY 10/11 Actual | FY 11/12 Budget | FY 12/13 Budget |
|--|-------|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| 02000100 | 34100 | Rental Income ¹ | \$ 17,389.12 | \$ 17,910.79 | \$ 18,448.11 | \$ 19,000.00 | \$ 19,500.00 |
| 02000100 | 34300 | Lots & Graves | 3,910.00 | 3,850.00 | 4,250.00 | 4,500.00 | 4,000.00 |
| 02000100 | 34310 | Grave Opening | 6,025.00 | 10,575.00 | 12,150.00 | 10,000.00 | 10,000.00 |
| 02000100 | 34320 | Perpetual Care ² | 1,260.00 | 1,260.00 | 1,280.00 | 1,500.00 | 1,500.00 |
| 02000500 | 36001 | Interest | 27.78 | 9.12 | 8.90 | 50.00 | 50.00 |
| 02000500 | 36020 | Interest - Investment Pools | - | - | 155.61 | - | 1,000.00 |
| 02000500 | 36026 | Interest - Cemetery Trust ² | 6,359.73 | 3,215.15 | 1,764.74 | 5,000.00 | 1,000.00 |
| Cemetery Fund Total | | | \$ 34,971.63 | \$ 36,820.06 | \$ 38,057.36 | \$ 40,050.00 | \$ 37,050.00 |
| ¹ - Rental Income includes the annual rental payment for a ground lease by a wireless service provider at the cemetery. | | | | | | | |
| ² - Restricted Account | | | | | | | |

Cemetery Fund

Expenditures

| | | | FY 08/09 | FY 09/10 | FY 10/11 | FY 11/12 | FY 12/13 |
|----------------------------|-------|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | | | Actual | Actual | Actual | Budget | Budget |
| 02400100 | 42234 | Professional Services | \$ 28,090.00 | \$ 21,800.00 | \$ 24,293.75 | \$ 28,200.00 | \$ 25,200.00 |
| 02400100 | 42236 | Insurance | 1,309.84 | 964.13 | 1,274.34 | 1,500.00 | 1,650.00 |
| 02400100 | 42290 | Grave Opening | 4,800.00 | 8,300.00 | 9,600.00 | 7,000.00 | 7,000.00 |
| 02400100 | 43319 | Supplies | 110.83 | 859.96 | 117.00 | 2,400.00 | 2,400.00 |
| Cemetery Fund Total | | | \$ 34,310.67 | \$ 31,924.09 | \$ 35,285.09 | \$ 39,100.00 | \$ 36,250.00 |



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Swimming Pool Fund

Service Area Description

The Swimming Pool Fund provides leisure/recreation services to residents in the community, as well as to local swim teams and day care businesses in order to provide a safe, educational, and recreation setting for the visitors.

The Swimming Pool Fund supports the Village of Algonquin’s Mission by:

- Enhancing Customer Service and Citizen Satisfaction.
- Promoting Economic Development.
- Maintaining the Public’s Health, Safety, and Welfare through a Well Trained and Dedicated Staff.
- Promoting Programs with a Conservation Focus.



The Splashpad helps keep visitors cool during the summer

Personnel Summary

No new personnel are budgeted for FY 12/13.

| Personnel Schedule | FY 08/09 | FY 09/10 | FY 10/11 | FY 11/12 | FY 12/13 | Change |
|---|--------------|--------------|--------------|-------------|------------|----------|
| Manager | - | - | - | 0.35 | 0.35 | - |
| Swim Lesson Coordinator (2) | - | - | - | 0.15 | 0.5 | - |
| Individual Instructor | - | - | - | 0.25 | 0.10 | - |
| Instructor | - | - | - | 1.0 | 0.30 | - |
| Head Lifeguard | - | - | - | - | 0.25 | - |
| Lifeguard | - | - | - | 2.25 | 2.2 | - |
| Cashier | - | - | - | 0.75 | 0.80 | - |
| Total Full-Time Equivalent Positions | 4.75* | 4.75* | 4.75* | 4.75 | 4.5 | - |
| <i>Full-Time Employees</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>-</i> |
| <i>Part-Time Employees</i> | <i>42</i> | <i>42</i> | <i>51</i> | <i>50</i> | <i>38</i> | <i>-</i> |

* - Estimate

FY 11/12 Accomplishments

The following list provides a status update for departmental objectives outlined in the FY 11/12 budget document and other tasks completed during the fiscal year. The status list is current as of the date this document was published.



Complete

- Research grant opportunities for green initiatives at the swimming pool.
- Certify all staff in CPR/AED/First Aid.
- Certify all management staff in Food Safety & Sanitation.



Near Completion

- Research opportunities for businesses to become involved in pool operation either through sponsorship, corporate memberships, or pool parties.
- Obtain 4.0 or better on customer service evaluations.
- Research opportunities to have Algonquin businesses operate concession stands.
- Conduct RFP for bathroom upgrades and pool painting.
- Begin dialogue with staff about future site location for additional facility.



Not Complete

- Purchase of new deck chairs and chaise lounges.
- Offer swim camp in afternoon hours.
- Offer on-the-spot swimming lesson program.
- Evaluate opportunity to sell swimming pool to a private entity.
- Certify at least 3 additional staff as water safety instructor.
- Certify at least 3 additional staff as lifeguard training instructor.

FY 12/13 Objectives

Guiding Principle #1: Maintain and/or Enhance Customer Service and Citizen Satisfaction

- Offer theme nights once per month.
- Offer daily contests for swimmers.
- Consistently obtain customer evaluations of swim lesson programs and obtain a 4.0 or better.
- Develop a weekly cleaning schedule of facility for staff.

Guiding Principle #2: Continue to Promote and Foster Economic Development

- Effectively promote pool rental opportunities to schools, athletic groups, and businesses.
- Complete analysis of fee structures for rentals, pool passes, swim lessons, etc.

Guiding Principle #3: Evaluate, Plan for, and Implement Important Capital Improvement Projects in Order to Maintain the Village's Infrastructure and Uphold a High Quality of Life for Residents

- Research costs and develop a plan to repaint locker rooms.
- Research costs and replace locker room mats.

Guiding Principle #5: Continue to Allocate the Necessary Resources for the Maintenance of the Public's Health, Safety, and Welfare through a Well-Trained and Dedicated Staff

- Certify/recertify staff in all lifeguarding skills.
- Certify/recertify all staff in CPR/AED/first aid.
- Certify/recertify staff in water safety instruction.
- Work with other departments to provide training to all pool staff in working with chemicals and proper cleaning techniques.

Guiding Principle #6: Continue to Promote and Develop Programs with a Conservation Focus

- Utilize feedback from the energy audit to develop energy efficient practices of the concession area and bath house.

Performance Measures

The FY 12/13 budget document features performance measures related to the Village's Guiding Principles to assist linking budgetary decisions to the intended outcomes determined by the Village Board. Output, efficiency, and outcome measures are used to provide a tangible link from Village services and strategies to the Guiding Principles. Aggressive targets are set during the budget process, not to determine success or failure, but to continuously improve service delivery and provide core services in the most cost-effective manner possible. Additional measures and strategies will be featured in subsequent budgets.

| Guiding Principle #1: Maintain and/or Enhance Customer Service and Citizen Satisfaction | | | | | | |
|---|------------------------------------|--------|--------|--------|--------|--------|
| Department Objective | Strategy/Measure | 2009 | 2010 | 2011 | | 2012 |
| | | Actual | Actual | Target | Actual | Target |
| Align programs with community needs. | Total Season Pool Passes Purchased | 398 | 375 | 400 | 361 | 400 |
| | Total Swim Lesson Registrants | 779 | 682 | 700 | 531 | 675 |
| Continue to develop competent staff. | WSI/LGI Certified Staff | 3 | 3 | >1 | >1 | 2 |

Statistics

| Algonquin Swimming Pool | | | | | |
|-------------------------------------|------|------|------|------|------|
| | 2007 | 2008 | 2009 | 2010 | 2011 |
| Average Chlorine Level ¹ | 3.0 | 1.4 | 2.0 | 1.8 | 1.6 |
| Average pH Level ² | 7.4 | 7.4 | 7.4 | 7.3 | 7.1 |
| Average Air Temperature | 77° | 71° | 70° | 78° | 81° |

Notes: ¹ – Acceptable chlorine levels range between 0.5 and 3.0. ² – Acceptable pH levels are between 6.8 – 8.0

Swimming Pool Fund

Revenues

| | | | FY 08/09 Actual | FY 09/10 Actual | FY 10/11 Actual | FY 11/12 Budget | FY 12/13 Budget |
|---|-------|------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| 05000100 | 34100 | Rental Income ¹ | \$ 14,993.88 | \$ 14,188.88 | \$ 15,067.25 | \$ 18,000.00 | \$ 17,000.00 |
| 05000100 | 34500 | Swimming Annual Pass | 40,730.00 | 37,314.81 | 34,914.00 | 38,000.00 | 36,400.00 |
| 05000100 | 34510 | Swimming Daily Fees ² | 27,329.88 | 23,569.34 | 31,430.53 | 32,000.00 | 31,000.00 |
| 05000100 | 34520 | Swimming Lesson Fees | 51,395.95 | 40,692.45 | 34,250.14 | 45,000.00 | 38,450.00 |
| 05000100 | 34560 | Concessions | 12,579.92 | 12,208.42 | 13,814.51 | 13,500.00 | 13,675.00 |
| 05000100 | 34561 | Concessions - Vending ³ | 977.16 | 77.96 | - | - | - |
| 05000100 | 34565 | Concessions - Other ³ | 54.86 | 285.85 | - | - | - |
| 05000500 | 36001 | Interest | 31.21 | 4.65 | 4.05 | 5.00 | 5.00 |
| 05000500 | 38001 | Transfer from General Fund | 36,376.48 | 66,097.81 | 97,397.64 | 71,495.00 | 76,470.00 |
| Swimming Pool Fund Total | | | \$ 184,469.34 | \$ 194,440.17 | \$ 226,878.12 | \$ 218,000.00 | \$ 213,000.00 |
| Notes: | | | | | | | |
| ¹ - Trails Swim Team contribution. | | | | | | | |
| ² - Includes reduced admission for groups. | | | | | | | |
| ³ - Concession revenues have been consolidated into one line item. | | | | | | | |

Swimming Pool Fund

Expenditures

| | | | FY 08/09 Actual | FY 09/10 Actual | FY 10/11 Actual | FY 11/12 Budget | FY 12/13 Budget |
|---|-------|------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Nondepartmental Personnel | | | | | | | |
| 05900100 | 41104 | FICA | \$ 7,796.20 | \$ 7,200.38 | \$ 7,476.45 | \$ 7,475.00 | \$ 7,300.00 |
| 05900100 | 41105 | Unemployment Tax | 1,324.29 | 753.16 | 830.63 | 830.00 | 800.00 |
| 05900100 | 41110 | Salaries | 102,154.80 | 93,552.12 | 97,578.75 | 97,385.00 | 95,100.00 |
| 05900100 | 41140 | Overtime | - | 569.37 | 151.88 | - | - |
| Subtotal | | | \$ 111,275.29 | \$ 102,075.03 | \$ 106,037.71 | \$ 105,690.00 | \$ 103,200.00 |
| Contractual Services | | | | | | | |
| 05900100 | 42210 | Telephone | \$ (4.64) | \$ (1.40) | \$ 12.30 | \$ 25.00 | \$ 25.00 |
| 05900100 | 42211 | Natural Gas | 5,649.40 | 7,114.18 | 3,336.37 | 3,485.00 | 3,400.00 |
| 05900100 | 42212 | Electric | 7,366.07 | 6,866.05 | 5,872.11 | 6,000.00 | 6,000.00 |
| 05900100 | 42213 | Water | - | - | 2,802.48 | 3,000.00 | 3,380.00 |
| 05900100 | 42236 | Insurance | 7,073.86 | 4,714.12 | 6,160.54 | 8,200.00 | 8,300.00 |
| Subtotal | | | \$ 20,084.69 | \$ 18,692.95 | \$ 18,183.80 | \$ 20,710.00 | \$ 21,105.00 |
| Supplies & Materials | | | | | | | |
| 05900100 | 43308 | Office Supplies | \$ 2,227.06 | \$ 1,803.86 | \$ 553.63 | \$ 1,225.00 | \$ 930.00 |
| 05900100 | 43317 | Postage | 29.10 | - | - | - | - |
| 05900100 | 43319 | Building Supplies | - | 73.72 | - | - | - |
| 05900100 | 43320 | Tools, Equipment & Supplies | 937.03 | 1,106.50 | 377.50 | 5,925.00 | 1,050.00 |
| 05900100 | 43332 | Office Furniture & Equipment | - | 180.00 | - | - | - |
| Subtotal | | | \$ 3,193.19 | \$ 3,164.08 | \$ 931.13 | \$ 7,150.00 | \$ 1,980.00 |
| Maintenance | | | | | | | |
| 05900100 | 44423 | Building Services (S) | 50,352.09 | 56,395.27 | 74,300.03 | 72,260.00 | 74,650.00 |
| Subtotal | | | \$ 50,352.09 | \$ 56,395.27 | \$ 74,300.03 | \$ 72,260.00 | \$ 74,650.00 |
| Other Charges | | | | | | | |
| 05900100 | 47740 | Travel/Training/Dues | \$ 840.10 | \$ 698.00 | \$ 895.00 | \$ 1,530.00 | \$ 1,580.00 |
| 05900100 | 47760 | Uniforms & Safety Items | 3,505.31 | 3,694.57 | 1,161.11 | 2,110.00 | 1,935.00 |
| 05900100 | 47800 | Concession Purchases | 10,202.19 | 9,424.36 | 8,521.52 | 8,550.00 | 8,550.00 |
| Subtotal | | | \$ 14,547.60 | \$ 13,816.93 | \$ 10,577.63 | \$ 12,190.00 | \$ 12,065.00 |
| Swimming Pool Fund Total | | | \$ 199,452.86 | \$ 194,144.26 | \$ 210,030.30 | \$ 218,000.00 | \$ 213,000.00 |
| (S) indicates those line items that reimburse the Internal Service Funds. | | | | | | | |

Special Revenue Fund

Revenues

| | | | FY 08/09 | FY 09/10 | FY 10/11 | FY 11/12 | FY 12/13 |
|-----------------------------------|-------|----------------------------------|---------------|--------------|---------------|---------------|---------------|
| | | | Actual | Actual | Actual | Budget | Budget |
| Taxes | | | | | | | |
| 16000500 | 31496 | Hotel Tax Receipts | \$ 80,671.25 | \$ 35,103.68 | \$ 101,933.08 | \$ 55,000.00 | \$ 60,000.00 |
| Subtotal | | | \$ 80,671.25 | \$ 35,103.68 | \$ 101,933.08 | \$ 55,000.00 | \$ 60,000.00 |
| Donations and Grants | | | | | | | |
| 16000100 | 33142 | Donations - District 300 | \$ 84,202.00 | \$ 982.00 | \$ 5,860.00 | \$ 50,000.00 | \$ 40,000.00 |
| 16000100 | 33143 | Donations - District 158 | 7,692.00 | 786.00 | - | 50,000.00 | 40,000.00 |
| Subtotal | | | \$ 91,894.00 | \$ 1,768.00 | \$ 5,860.00 | \$ 100,000.00 | \$ 80,000.00 |
| Charges for Services | | | | | | | |
| 16000300 | 34106 | Cul de Sac Fees | \$ - | \$ - | \$ - | \$ - | \$ - |
| Subtotal | | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Investment Income | | | | | | | |
| 16000500 | 36005 | Interest - CDAP Block Grant | \$ 1,752.72 | \$ 745.07 | \$ 620.75 | \$ 1,000.00 | \$ 500.00 |
| 16000500 | 36010 | Interest - School Donation - 300 | 518.71 | 291.18 | 68.38 | 100.00 | 100.00 |
| 16000500 | 36011 | Interest - School Donation - 158 | 435.89 | 194.72 | 96.63 | 100.00 | 100.00 |
| 16000500 | 36015 | Interest - Cul de Sac | 23,640.23 | 11,490.59 | 6,294.37 | 7,500.00 | 4,000.00 |
| 16000500 | 36016 | Interest - Hotel Tax | 9,295.35 | 4,853.09 | 2,914.85 | 3,000.00 | 1,000.00 |
| Subtotal | | | \$ 35,642.90 | \$ 17,574.65 | \$ 9,994.98 | \$ 11,700.00 | \$ 5,700.00 |
| Special Revenue Fund Total | | | \$ 208,208.15 | \$ 54,446.33 | \$ 117,788.06 | \$ 166,700.00 | \$ 145,700.00 |

Special Revenue Fund

Expenditures

| | | | FY 08/09 | FY 09/10 | FY 10/11 | FY 11/12 | FY 12/13 |
|-----------------------------------|-------|-------------------------------|---------------|--------------|---------------|---------------|---------------|
| | | | Actual | Actual | Actual | Budget | Budget |
| School Donation | | | | | | | |
| 16180100 | 47761 | School Impact Fees | \$ - | \$ 4,880.46 | \$ 119,178.26 | \$ 100,000.00 | \$ 80,000.00 |
| Subtotal | | | \$ - | \$ 4,880.46 | \$ 119,178.26 | \$ 100,000.00 | \$ 80,000.00 |
| Cul de Sac | | | | | | | |
| 16230300 | 42264 | Snow Removal | \$ 53,958.00 | \$ 27,135.00 | \$ 23,768.84 | \$ 7,500.00 | \$ 15,000.00 |
| Subtotal | | | \$ 53,958.00 | \$ 27,135.00 | \$ 23,768.84 | \$ 7,500.00 | \$ 15,000.00 |
| Hotel Tax | | | | | | | |
| 16260100 | 42252 | Regional/Marketing | \$ 10,694.13 | \$ 11,382.56 | \$ 10,939.68 | \$ 13,000.00 | \$ 13,000.00 |
| 16260100 | 42255 | Development Agreement | - | - | 63,730.42 | - | - |
| 16180500 | 48001 | Transfer to General Fund | - | - | 45,000.00 | 45,000.00 | 35,000.00 |
| 16260500 | 48024 | Transfer to Village Const. Fd | 42,000.00 | - | - | - | - |
| Subtotal | | | \$ 52,694.13 | \$ 11,382.56 | \$ 119,670.10 | \$ 58,000.00 | \$ 48,000.00 |
| Special Revenue Fund Total | | | \$ 106,652.13 | \$ 43,398.02 | \$ 262,617.20 | \$ 165,500.00 | \$ 143,000.00 |

Police Pension Fund

Revenues

| | | | FY 08/09 | FY 09/10 | FY 10/11 | FY 11/12 | FY 12/13 |
|----------------------------------|-------|-------------------------|----------------------|------------------------|------------------------|------------------------|------------------------|
| | | | Actual | Actual | Actual | Budget | Budget |
| 53 | 37010 | Employee Contributions | \$ 375,497.33 | \$ 378,468.47 | \$ 411,126.00 | \$ 407,000.00 | \$ 425,000.00 |
| 53 | 36000 | Investment Income Total | (806,231.00) | 1,103,478.23 | 1,048,283.03 | 579,000.00 | 635,000.00 |
| 53 | 37020 | Employer Contributions | 677,063.39 | 767,531.86 | 916,348.59 | 934,000.00 | 988,000.00 |
| Police Pension Fund Total | | | \$ 246,329.72 | \$ 2,249,478.56 | \$ 2,375,757.62 | \$ 1,920,000.00 | \$ 2,048,000.00 |

Police Pension Fund

Expenditures

| | | | FY 08/09 | FY 09/10 | FY 10/11 | FY 11/12 | FY 12/13 |
|----------------------------------|-------|--------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | | | Actual | Actual | Actual | Budget | Budget |
| 53900000 | 41195 | Benefits & Refunds | \$ 245,716.00 | \$ 219,179.88 | \$ 220,451.04 | \$ 260,000.00 | \$ 255,000.00 |
| 53900000 | 42200 | Administration | 58,719.00 | 65,620.00 | 73,166.14 | 83,000.00 | 88,100.00 |
| Police Pension Fund Total | | | \$ 304,435.00 | \$ 284,799.88 | \$ 293,617.18 | \$ 343,000.00 | \$ 343,100.00 |



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Glossary

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| Account | A unit of financial reporting for budget, management, or accounting purposes. |
| Accounts Payable | Term for amounts owed for goods and/or services. |
| Accounts Receivable | Amount due from others for goods or services provided. |
| Accrual Basis (Proprietary Funds) | Revenues are recognized in the accounting period they are earned and become measurable. Expenses are recognized in the accounting period in which the liability is incurred. |
| Ad Valorem | Latin term meaning “according to value”; refers to a way of assessing taxes on property. |
| Allocation | Designation of expenditure for a specific purpose or level of the organization. |
| Allotment | Distribution of revenues from the State of Illinois. |
| Alternate Revenue Bond | Also known as a double-barreled bond is secured by the pledge of two or more sources of payment. |
| Amortization | To liquidate a debt by payments at regular intervals over a specified time period. |
| Arbitrage | Arbitrage in the municipal market is the difference between the interest paid on tax-exempt bonds and the interest earned on normally higher-yielding taxable securities. Federal tax law restricts the yield that can be earned on the investment in taxable bonds. |
| Arbitrage Certificate | Transcript certificate evidencing compliance with the limitations on arbitrage imposed by the Internal Revenue Code and applicable regulations. |
| Assessed Valuation | Value placed on real estate or other property by a government entity as a foundation for levying taxes. |
| Asset | Government owned or held resources with monetary value. |
| Asset Allocation | Terms pertaining to pension plans to determine which types of investments are to be included and the percentages of overall investment portfolio each type of investment can represent. |
| Audit | Formal examination of financial records. |
| Balanced Budget | A balanced budget exists when revenues are equal to or exceed expenditures for operating expenses and/or a cash reserve is present to offset large capital expenses. |
| Bond (General Obligation or Revenue) | Promise to pay a specified amount of money (face amount of bond) on a particular date (maturity date). Primarily used to finance capital projects. |

Glossary

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| Bond Anticipation Note (BAN) | A note issued in anticipation of later issuance of bonds, usually payable from the proceeds of the sale of the bonds or renewal notes. BANs can also be general obligations of the issuer. |
| Bond Counsel | A lawyer or law firm that delivers a legal opinion to the bondholders that deals with the issuer's authorization to issue bonds and the tax-exempt nature of the bond. Bond counsel is retained by the issuer. |
| Bond Insurance | Legal commitment by insurance company to make scheduled payment of interest and principal of a bond issue in the event that the issuer is unable to make those payments on time. The cost of insurance is usually paid by the issuer in case of a new issue of bonds, and the insurance is not purchased unless the cost is offset by the lower interest rate that can be incurred by the use of the insurance. Insurance can also be obtained for outstanding bonds in the secondary market. |
| Bond Refunding | Refinancing of a previously issued bond. |
| Bonded Indebtedness | Outstanding debt created by issuance of bonds. Repaid with ad valorem or other revenue. |
| Budget | Document outlining financial plan for a specific time period (fiscal year). Includes all planned revenues and expenditures for that time period. |
| Budget Calendar | Key dates followed in the process to prepare and adopt annual budget. |
| Budgetary Accounts | Special accounts used to achieve budgetary integration but not reported in the general –purpose external financial statements. |
| Budgetary Basis of Accounting | Time period used for recognizing when the effects of transactions or events should be acknowledged for financial reporting. |
| Budgetary Fund Balance | The difference between assets and liabilities in a governmental fund calculated in accordance with the basis of budgeting. |
| Budgetary Guidelines | The National Advisory Council on State and Local Budgeting recommendations on the budgeting process. |
| Budgetary Journal Entries | Journal entries that correspond to budgetary accounts. |
| Buffalo Box (B-Box) | Box at curb stop utilized to turn water off or on. |
| Business-Type Activities | Term used in governmental financial statements for activities of state or local government to utilize user charges to recover costs. |
| Call | Actions taken to pay the principal amount prior to the stated maturity date in accordance with the provisions for call stated in the proceedings and the securities. |
| Callable | Subject to payment of the principal amount (and accrued interest) prior to the stated maturity date, with or without payment of a call premium. Bonds can be callable under a number of circumstances, including at the option of the issuer, or on a mandatory/extraordinary basis. |

Glossary

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| Call Premium | A dollar amount, usually stated as a percentage of the principal amount called, paid as a penalty or a premium for the exercise of a call provision. |
| Call Protection | Bonds that are not callable for a certain number of years before their call date. |
| Capital Assets | Tangible or intangible assets such as land, easements, buildings, vehicles, equipment, machinery, works of art, historical items, infrastructure, and improvements to any of these items used in the operation of the Village. |
| Capital Expenditures | Expenditures made to acquire, add to, or improve property, plant, and equipment, including land, structures, machinery, equipment, special tools, and other depreciable property; construction in progress; and tangible and intangible exploration and development costs. In accounting, a capital expenditure is added to an asset account (i.e. capitalized), thus increasing the asset's basis. |
| Capital Project Fund | Fund to be used to account for revenues and expenditures relating to acquisition or construction of major capital facilities. |
| Capitalization | Statement of capital in the form of money, stock or long term debt. |
| Cash Basis of Accounting | Accounting system that recognizes transactions when actually received or dispersed. |
| Cash Equivalent | Highly liquid investments that are easily converted to cash or near maturity. |
| Cash/Cash Flow | Currency on hand and demand deposit accounts with banks or other financial institutions. |
| Census Enumerators | US Census Bureau employees, who visit each residence in a municipality to record demographic information. |
| Commingled | Dollars from separate funds are maintained in same account. |
| Comprehensive Annual Financial Report (CAFR) | An annual report for the Village. It details all funds and includes financial statements and supporting documentation, combining statements and individual fund statements. The report should also include general information about the Village and information to document compliance of legal or contractual issues. |
| Constraint Budgeting | Advance knowledge of bottom-line budget amounts. |
| Cost of Service | Fee structure which results in user fees, rates, and customer charges sufficient to cover cost of providing the service. |
| Competitive Underwriting | A sale of municipal securities by an issuer in which underwriters or syndicates or underwriters submit sealed bids (or oral auction bids) to purchase the securities. The securities are won and purchased by the underwriter or syndicate of underwriters who submit the best bid according to the guidelines in the notice of sale. |

Glossary

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| Credit Enhancement | The use of the credit of a stronger equity to strengthen the credit of a lower-rated entity in bond or note financing. |
| Critical Incident Deployment | Dispatch of police or emergency assistance for incidents of an unusual and catastrophic nature. It is a series of emergency levels tailored to meet the needs of varying degrees of emergencies, while at the same time providing and maintaining continuous police coverage not affected by the emergency. |
| Current Financial Resources Measurement Focus | A term used in connection with government funds that refers to an approach to financial reporting that presents only financial assets and certain near-term liabilities, consistent with the focus of a typical operating budget. |
| Debt Limit | Statutory or constitutional limit on the principal amount of debt that an issuer may incur (or that it may have outstanding at any one time). |
| Debt Service Fund | Fund used to pay general long-term debt principal and interest. |
| Deferred Revenue | Unearned revenue or revenue that cannot be liquidated in the current fiscal period. |
| Deficit | Amount by which a sum of money falls short of expected amount. |
| Depreciation | Expense charges against earnings to write off cost of item over its useful life, giving consideration to wear and tear, obsolescence, and salvage value. |
| Derivative | A derivative is a financial product that derives its value from an underlying security. |
| Designated Unreserved Fund Balance | Funds which are expendable for which the Board or management staff has tentative plans. |
| Disbursement | Paying out of money to satisfy debt or expense. |
| Economic Resources Measurement Focus | A form of financial reporting used for proprietary funds, fiduciary funds, and government-wide financial statements. All assets are presented whether they are or will become available for spending and all liabilities are included regardless of when and how they will be liquidated. |
| Encumbrances | Commitment to perform services or provide goods at a later time. |
| Enterprise Fund | Account used to report activity pertaining to goods and services provided for which a fee is charged. |
| Equity | Term for difference between assets and liabilities in a fund or column of the government-wide financial statements. |
| Expenditure | Cost incurred in normal course of business. |
| Expense | Charges incurred for all facets of a business – operations, maintenance, interest, etc. |

Glossary

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| Fiduciary Funds | Pertaining to funds in trust. |
| Financial Assets | Assets that either now or will become available for spending. |
| Financial Advisor | A consultant to an issuer of municipal securities who provides the issuer with advice with respect to the structure, timing, terms, or other similar matters concerning a new issue of securities. |
| Fiscal Policy | Government's policies concerning revenues, expenditures, and debt management and how they correspond to the entity's services, programs, and capital investments. This provides a basis for the planning and programming of the government's budget and funding. |
| Fiscal Year | Declared accounting period, twelve month period designated May 1 – April 30. |
| Fixed Asset | Asset intended to be held or used for more than one fiscal year. |
| Force Account | Construction or maintenance work performed by the Village's personnel, not outside laborers. |
| Forecast | Estimate of expected business result, business plan for municipality for the future. |
| Fund | Fiscal and accounting tool to record expenditures and revenues. |
| Fund Balance | Excess of assets over liabilities. |
| Fund Classification | Categories used to classify funds – governmental, proprietary, or fiduciary. |
| Fund Type | Eleven classifications for all funds. Governmental funds include the general fund, special revenue funds, debt service funds, capital project funds and permanent funds. Proprietary funds include enterprise funds and internal service funds. Fiduciary funds include pension, trust, investment, private-purpose trust, and agency funds. |
| GAAP Fund Balance | A term for the difference between assets and liabilities reported in a government fund and calculated according to general accepted accounting principles. |
| GASB 34 | Governmental Accounting Standards Board – Proclamation #34. Basic financial statements and management's discussion and analysis for state and local governments. |
| General Accounting Office (GAO) | This office was established by the Federal Government to improve performance and accountability. The office issues Government Auditing Standards. |
| General Fund | General operating fund of the Village. Revenues largely derived from property taxes, user fees, fines, and the Village's share of the state income and sales taxes. |

Glossary

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| General Obligation Bond | Bonds that finance a variety of public projects such as streets, buildings, and improvements. Repayment of the bonds is typically from property taxes. The Village pledges to repay this municipal bond and the bond is backed with the full faith and credit of the Village. |
| General Revenues | Any revenue not required to be reported as program revenue. Taxes are general revenues and should be reported by type of tax. Also, other non-tax revenue such as grants, interest, and contributions should be reported as general revenue. |
| Generally Accepted Accounting Principles (GAAP) | The rules and procedures that provide the norm for fair presentation of financial statements. |
| Geographic Information Systems | An organized collection of computer hardware, software and geographic data to efficiently capture, store, update, analyze, and display all forms of geographic reference information. |
| Goal | A broad statement of purpose, intent or direction for the municipality. |
| Government Finance Officers Association (GFOA) | An association of public finance professionals that is instrumental in developing and promoting generally accepted accounting principles for state and local government. They sponsor the Certificate of Achievement for Excellence in Financial Reporting Program. |
| Government Funds | General, Special Revenue, Debt Service and Capital Project funds. |
| Governmental Accounting Standards Board #34 (GASB 34) | Specific proclamation issued by GASB which establishes several changes in governmental reporting and impacts the presentation of governmental financial statements. |
| Governmental Accounting Standards Board (GASB) | The ultimate authority on accounting and financial reporting standards established for state and local government. |
| Governmental Activities | Activities of a state or local government that are supported by taxes. |
| Government-Wide Financial Reporting | Non-fiduciary fund statements that report governmental and business-type activities rather than funds or fund types. |
| Grant | Money bestowed on municipality through application process. |
| Illinois Funds | A money market fund that was developed and implemented in 1975 by the Illinois General Assembly under jurisdiction of the Treasurer to provide an investment alternative for public treasurers across the state of Illinois. |
| Impact Fees | Fees assessed to developers for improvement costs of the development, such as schools, parks, roads, etc. |
| Improvement | An addition or change made to a capital asset for the purpose of prolonging the life or the asset or increasing the efficiency. The cost of the addition or change is added to the book value of the asset. |

Glossary

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| Inflation | Increase in general price level of goods and services, decrease in purchasing power of dollar. |
| Infrastructure | Capital assets that are typically stationary and can be preserved to a greater number of years than most capital assets (buildings, equipment, roads, water mains, etc). |
| Internal Service Fund | Proprietary fund that is used to report activity that provides goods or services to other funds, departments, or agencies on a cost-reimbursement basis. |
| Invested In Capital Assets Net Of Related Debt | The portion of net assets reflecting equity in capital assets. |
| Investing Activity | Terminology associated with cash flows reporting. Examples of these activities are making and collecting loans, and acquiring and selling debt or equity instruments. |
| Investment | Purchase of property, stocks, bonds, annuities, mutual funds, etc. with the expectation of realizing income or capital gain. |
| K-9 Unit | Unit in Police Department that employs use of dog for investigation. |
| Letter of Credit (LOC) | A commitment, usually issued by a bank, used to guarantee the payment of principal and interest on debt issues. The LOC is drawn if the issuer is unable to make the principal and/or interest payments on a timely basis. |
| Level Debt Service | A debt service schedule where total annual principal plus interest is approximately the same throughout the life of the bond. This entails a maturity schedule with increasing principal amounts each year. |
| Level Principal | A debt service schedule where total annual principal plus interest declines throughout the life of the bond. This entails a maturity schedule with the same amount of principal maturing each year, with a resulting smaller interest component each year. |
| Liquidity | Ability to “cash in” at any moment in time with minimal chance of loss. |
| Live Scan | A fingerprint system that produces forensic quality ten-print records by electronically scanning and capturing rolled fingerprints. |
| Makeup Tax | A sales makeup tax on sales of tax exempt sand and gravel shipped from annexed property, Meyer Material, at the rate of 1.8 cents per ton. (Ordinance 93-O-54) |
| Management Letter | A letter issued by an auditor to management that outlines internal control weaknesses resulting from the audit of the financial statements. |
| McHenry County Municipal Risk Management Agency (MCMRMA) | Consortium of municipal entities partnered to provide self insurance for workers compensation and general liability. |
| Median Rent | Midpoint of rent values in a specified area. |

Glossary

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| Merit Compensation Plan | Performance-based system for compensating non-union employees. |
| Modified Accrual Basis (Governmental Funds) | Revenues recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the liability is incurred. |
| Money Market Investment | A short-term, highly liquid investment. These investments include commercial paper, banker's acceptances, and US treasury and agency obligations. |
| Municipal Bond | A bond issued by a state or local government unit. |
| Negotiated Underwriting | In a negotiated underwriting the sale of bonds is by negotiation and agreement with an underwriter or underwriting syndicate selected by the issuer before the moment of sale. |
| Notice of Sale (NOS) | An official document disseminated by an issuer of municipal securities that gives pertinent information regarding and upcoming bond issue and invites bids from prospective underwriters. |
| Operating and Maintenance Costs | All costs of operating, maintaining and routine repair of the waterworks and sewerage system, including wages, salaries, costs of material and supplies, power, fuel, insurance, purchase of water or sewerage treatment services, including all payments by the Village pursuant to long term contracts for such services, and, in particular, all payments from time to time under any water supply agreement between the Village and a duly constituted water commission or intergovernmental agency, notwithstanding that such contract may contain provisions for payment even in the event water is not supplied; but excluding debt service, depreciation, or any reserve requirements; and otherwise determined in accordance with generally accepted accounting principles for municipal enterprise funds. |
| Operating Revenues and Expenses | Proprietary fund statement of revenues, expenses, and changes in net assets. |
| Overlapping Debt | The debt of other issuers that is payable in whole or in part by taxpayers of the subject issuer. |
| Pension Plan | Plan which allows for payment of pension benefits from the assets of the plan. The pension benefits include refunds of contributions to plan member or their beneficiaries as outlined by the terms of the plan. |
| Permit Excursion | The IEPA sets limits and parameters on what can be discharged from the Wastewater Treatment Plant. Excursions occur when those limits are exceeded. |
| Perpetual Care | Continuous ongoing care as it relates to the cemetery operations. |
| Pledged Revenues | Revenues minus Operation and Maintenance Costs. |
| Principal | The face amount of a bond, exclusive of accrued interest and payable at maturity. |

Glossary

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| Proprietary Funds | Enterprise and internal service funds – pertain to, operating income, changes in net assets, financial position, and cash flow. |
| Ratings | Alpha and/or numeric symbols used to give indications of relative credit quality. In the municipal market these designations are published by the investors' rating services. |
| Refunding | Sale of a new issue, the proceeds of which are to be used, immediately or in the future, to retire an outstanding issue by, essentially, replacing the outstanding issue with the new issue. Refundings are done to save interest cost, extend the maturity of the debt, or relax existing restrictive covenants. |
| Request for Proposals (RFP) | A series of questions sent by a potential issuer to evaluate the qualification of potential underwriters of their negotiated issues. |
| Reserved Fund Balance | Financial assets that are not available for spending. |
| Restricted Assets | Assets that must be used in accordance with externally imposed creditors, grantors, contributors, or laws or regulations of other governments or in accordance with laws imposed through constitutional provisions or enabling legislation. |
| Restricted Net Assets | The portion of net assets equal to resources whose use is legally restricted minus any non-capital related liabilities payable from those same resources. |
| Revenue | Inflow of assets from the sale of goods or services. |
| Revenue Anticipation Note (RAN) | RANs are issued in anticipation of other sources of future revenue other than taxes. |
| Revenue Bonds | Bonds usually sold for constructing a project that will produce revenue for the government. The revenue is used to pay the principal and interest of the bond. |
| Revolving Loan Fund | A state funded loan to be used to assist in job growth within the community. A loan that is automatically renewed upon maturity. |
| Short-Term Debt | Generally, debt that matures in one year or less. |
| Single Audit | An audit conducted in compliance with the Single Audit Act of 1984 and Office of Management and Budget Circular A-133, <i>Audits of States, Local Governments, and Non-Profit Organizations</i> . |
| Single Audit Act of 1984 | Federal legislation that provides for state and local government agencies that are recipients of federal assistance to have one audit performed to meet the needs of all federal grantor agencies. Act amended in 1996. |
| Special Assessment | Mandatory levy applied to certain properties to offset in part or whole the cost of capital improvements or services that would primarily benefit those properties. |

Glossary

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| Surplus | Remainder of fund appropriated for a particular purpose. |
| Swap | A transaction in which an investor sells one security and simultaneously buys another with the proceeds, usually for about the same price and frequently for tax purposes. |
| Tap-on Fees | Fees charged to join or to extend to an existing utility system. |
| Tax Anticipation Note (TAN) | TANs are issued by states or local governmental units to finance current operations in anticipation of future tax receipts. |
| Tax-Exempt Commercial Paper (TECP) | A short-term promissory note issued for periods up to 270 days is often used in lieu of fixed-rate BANs, TANs, and RANs because of the greater flexibility offered in setting both maturities and determining rates. |
| Telecommunication Tax | A 3.7% tax levied by the Village on communication companies/customers for transmissions on telephone lines and wireless transmissions. |
| True Interest Cost (TIC) | A method of calculating bids for new issues of municipal securities that takes into consideration the time value of money. |
| Underwriter | The securities dealer who purchases a bond or note issue from an issuer and resells to investors. If a syndicate or selling group is formed, the underwriter who coordinates the financing and runs the group is called the senior or lead manager. |
| Unqualified Opinion | Opinion given by independent auditor that financial statements are presented fairly. |
| Unreserved Fund Balance | Expendable available financial resources in a government fund. |
| Unrestricted Net Assets | The remaining balance of net assets after the elimination of invested in capital assets nets of related debt and restricted net assets. |
| Utility Tax | A tax levied by the village on the customers of various utilities such as electricity. The tax rate is based on kilowatt usage levels for electricity. |
| Yield | Potential dollar earnings an investment can provide; may be called rate of return. |

Glossary of Acronyms

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|----------------------|---|
| AMS | Algonquin Middle School Elementary school located at 520 Longwood Drive, Algonquin. |
| APWA | American Public Works Association An international educational and professional association of public agencies, private sector companies, and individuals dedicated to providing high quality public works goods and services. |
| AVL | Automatic Vehicle Locator Global Positioning System for locating and tracking village vehicles to know location and collect data live. |
| AWWA | American Water Works Association An international nonprofit professional organization dedicated to the improvement of drinking water quality and supply. |
| BASSET | Beverage Alcohol Sellers and Servers Education and Training Illinois's seller/server training program that is an educational tool to promote responsibility and compliance with the laws. |
| CAFR | Comprehensive Annual Finance Report An annual report for the Village. It details all funds and includes financial statements and supporting documentation, combining statements and individual fund statements. The report should also include general information about the Village and information to document compliance of legal or contractual issues. |
| CALEA | Commission on Accreditation of Law Enforcement Agencies The Commission on Accreditation of Law Enforcement Agencies, Inc. was established as an independent accrediting authority in 1979 by the four major law enforcement membership associations: International Association of Chiefs of Police, national Organization of Black Law Enforcement Executives, National Sheriffs' Association, and Police Executive Research Forum. The overall purpose of the Commission's accrediting program is to improve delivery of law enforcement services by offering a body of standards, developed by law enforcement practitioners, covering a wide range of up-to-date law enforcement topics. |
| CFA | Computerized Fleet Analysis A software program designed to troubleshoot service problems experienced by the Village fleet of vehicles and equipment. |
| CPR | Cardio-Pulmonary Resuscitation A technique designed to temporarily circulate oxygenated blood through the body of a person whose heart has stopped. |
| DARE | Drug Abuse Resistance Education It is a drug abuse prevention program designed to equip elementary, middle, and high school children with knowledge about drug abuse, the consequences of abuse and skills for resisting peer pressure to experiment with drugs, alcohol, and tobacco. |
| DMR QA/QC | Discharge Monitoring Report Quality Assurance/Quality Control Annual participation in a laboratory testing program to provide assurance our testing methodology and practices are accurate. Required by IEPA. |

Glossary of Acronyms

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| DNR | Department of Natural Resources A governmental agency whose goal is to manage, protect and sustain Illinois' natural and cultural resources; provide resource-compatible recreational opportunities and to promote natural resource-related issues for the public's safety and education |
| DUI | Driving Under the Influence Term used to describe an individual who is under the influence of a mood or mind altering substance. |
| E-911 | Emergency 911 Universal telephone number established for the reporting of emergency situations. 911 calls automatically present the address of the caller to allow police officers to respond immediately. |
| EAP | Employee Assistance Program Confidential service that offers assistance to employees and their family members. The program provides professional assistance and counseling for personal problems. |
| EAV | Equalized Assessed Value The equalized assessed value, or EAV, is the result of applying the state equalization factor to the assessed value of a parcel of property. Tax bills are calculated by multiplying the EAV (after any deductions for homesteads) by the tax rate. |
| EPA | Environmental Protection Agency A federal agency established in 1970 to protect human health and the environment. |
| ESDA | Emergency Services Disaster Agency Agency formed to coordinate major or emergency disaster efforts. ESDA can assist Incident Commanders in coordinating the incident with appropriate governmental agencies. Additionally, the can assist in notification to other municipal and state organizations as necessary. |
| EVOC | Emergency Vehicle Operators Course Course that provides law enforcement personnel with the skills, knowledge, and behavior traits needed to safely and effectively operate their emergency vehicles under different traffic and weather conditions. |
| FICA | Federal Insurance Contribution Act FICA tax is a tax levied in equal amounts on employees and employers to fund old-age, survivors, and disability claims. This tax is composed of two elements: 6.2% Social Security tax and 1.45% Medicare tax. |
| FUTA | Federal Unemployment Tax Act The Federal Unemployment Tax Act, with state unemployment systems, provides for payment so unemployment compensation to workers who have lost their jobs. Most employers pay both a federal and a state unemployment tax. For 2010, state UTA tax rate is 0.85% of the first \$12,520 of salary. |
| FY | Fiscal Year Declared accounting period, twelve month period designated May 1 – April 30. |
| FYE | Fiscal Year End The end of the declared accounting period (e.g. FYE 2011 would be April 30, 2011). |
| GAAP | Generally Accepted Accounting Principles The rules and procedures that provide the norm for fair presentation of financial statements. |
| GAAS | Generally Accepted Auditing Standards The rules and procedures that govern the conduct of financial audit. There are ten basis GAAS, classed into three broad categories: general standards, standard of field work, and standards or reporting. |

Glossary of Acronyms

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| GAO | General Accounting Office This office was established by the Federal Government to improve performance and accountability. The office issues Government Auditing Standards. |
| GASB | Governmental Accounting Standards Board The ultimate authority on accounting and financial reporting standards established for state and local government. |
| GASB 34 | Governmental Accounting Standards Board – Proclamation #34 Specific proclamation issued by GASB which establishes several changes in governmental reporting and impacts the presentation of governmental financial statements. |
| GFOA | Government Finance Officers Association As association of public finance professionals that is instrumental in developing and promoting generally accepted accounting principles for state and local government. They sponsor the Certificate of Achievement for Excellence in Financial Reporting Program. |
| GIS | Geographic Information Systems An organized collection of computer hardware, software, and geographic data to efficiently capture, store, update, analyze, and display all forms of geographic reference information. |
| GO Bond | General Obligation Bond Bonds that finance a variety of public projects such as streets, buildings, and improvements. Repayment of the bonds is typically from property taxes. The Village pledges to repay this municipal bond and the bond is backed with the full faith and credit of the Village. |
| GOBI | General Obligation Bond, Interest The interest accrued from a general obligation bond. |
| gpm | Gallons Per Minute System of measurement for both the Village water and wastewater treatment facilities. |
| HVAC | Heating, Ventilation, and Air Conditioning System that provides heating, ventilation and/or cooling within a building. |
| HTE | Sunguard HTE Software encompassing Report Manager, CAD (computer aided dispatch), MDB (mobile data browsers). |
| I&I | Inflow and Infiltration Term used to describe occurrence during a rain event in which storm water may drain into the sanitary sewer system. It is important to monitor the inflow and infiltration because a wastewater facility is designed to process a certain volume per day and too much additional volume with tax the system. |
| ICMA | International City/County Management Association ICMA was founded in 1953 for the purpose of supporting and improving municipal and county management and strengthening local government. The Association's 500 plus member are professionals who share the common interest of promoting effective local government. |
| IDOT | Illinois Department of Transportation The Department responsible for planning, construction, and maintenance of Illinois' transportation network which encompasses, highways and bridges, airports, public transit, rail freight and rail passenger systems. |

Glossary of Acronyms

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| IEPA | Illinois Environmental Protection Agency State agency developed with the same mission as the Federal Environmental Protection Agency. |
| ILGISA | Illinois Geographical Information Systems Association Professional organization for Geographical Information System professionals. |
| IMFR | Illinois Municipal Retirement Fund Established in 1941, a program that provides employees of local governments and school districts in Illinois with a sound and efficient system for payment of retirement disability, and death benefits. |
| IML | Illinois Municipal League Established in 1914, the League offers membership to any city, village, or incorporated town in the state of Illinois and provides a common meeting ground, provides a formal voice for municipalities, promotes competence and integrity in government, and offers programs that provide knowledge, experience, and assistance for municipal officials. |
| IPRA | Illinois Park and Recreation Association The Illinois Park and Recreation Association is a not-for-profit organization and public interest group with the goal of providing quality park and recreation opportunities for the citizens of Illinois. Advocates for lifetime benefits of parks, recreation, and conservation. |
| ISO | Insurance Services Office Provides statistical measurement for risk management. |
| IT | Information Technology The branch of engineering that deals with the use of computers and telecommunications to retrieve, store, and transmit information. |
| KW | Kilowatt A measure of electric power. One kilowatt equals 1000 watts. |
| JULIE | Joint Utility Locating Information for Excavation JULIE is the entity to contact 48 hours prior to the start of any project that involves excavating. JULIE provides the service of notifying utility and service providers to mark their underground lines to prevent injury or service disruption as a result of digging into unburied lines. |
| LEAP | Law Enforcement and Advocate Partnership LEAP is a division of Turning Point, a shelter near Woodstock, Illinois for victims of domestic violence with a particular emphasis on women and minor children. It is an organization offering training to area law enforcement officers in responding to domestic violence incidents, providing after hour Orders of Protection and accelerated follow-up to at-risk victims of domestic violence. |
| LGI | Life Guard Instructor American Red Cross certification issued for individuals who successfully complete the lifeguard instructor class. Participants learn to teach the Lifeguard Training course and its accompanying components: AED Essentials, Oxygen Administration for the Professional Rescuer, CPR/AED for the Professional Rescuer, Lifeguard Management, and Blood borne Pathogens: Preventing Disease Transmission. |
| McMRMA | McHenry County Municipal Risk Management Agency Consortium of municipal entities partnered to provide self insurance for workers compensation and general liability. |

Glossary of Acronyms

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| MFT | Motor Fuel Tax Since October 1, 1977, Illinois has imposed a motor fuel use tax on fuel used by interstate commercial motor vehicles. The Illinois Department of Revenue collects approximately \$1.3 billion annually to help, in part, build and maintain roads and highways. Programs such as railroad crossing protection, boating safety, and vehicle emission testing also benefit from motor fuel taxes. |
| MGD | Million Gallons Per Day System of measurement for both the Village water and wastewater treatment facilities. |
| NIMS | National Incident Management System A system mandated by Homeland Security Presidential Directive that provides a consistent nationwide approach governmental agencies and nongovernmental organizations to work effectively and efficiently to prepare, respond and recover from domestic incidents. |
| NPDES | National Pollution Discharge Elimination System The Federal Water Pollution Control Act authorized the Surgeon General of the Public Health Service to prepare comprehensive programs for eliminating or reducing the pollution of interstate waters and tributaries and improving the sanitary condition of surface and underground waters. Section 402 of the Federal Water Pollution Control Act establishes the NPDES to authorize EPA issuance of discharge permits to control discharges into waterways. |
| OSHA | Occupational Safety and Health Association OSHA's mission is to assure the safety and health of America's workers by setting and enforcing standards and providing training and education. The staff establishes protective standards, enforces those standards, and supports employers and employees through technical assistance and consultation programs. |
| PIMS | Police Information Management System |
| PPE | Personal Protective Equipment Safety equipment for laborers. |
| PT | Part Time An employee who is employed in a position which requires the performance of duty for less than one thousand hours per year. An employee who is hired for a specific position with no specific date upon which employment ends. |
| PVR | Pressure Reducing Valve The EPA establishes standards for the amount of pressure allowable for water entering residential and commercial locations. There are two zones in a water system that are based on a gravity feeding system. This force creates a pressure higher than the EPA allowable standard. The pressure reducing valve is used to lower the pressure before it is distributed to homes and businesses. |
| PW | Public Works |
| R&B | Road and Bridge Term used to refer to the network of roads and bridges in the Village. |
| S (S) | Service Service Fund (Internal Service Fund) is a proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis. |

Glossary of Acronyms

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| SCADA | Supervisory Control and Data Acquisition System utilized by the Village for both production of drinking water and treatment of sanitary sewer. In the production of water, SCADA automatically turns pumps on or off, monitors water levels in storage tanks, monitors chemical feed rates, and notifies staff of failures. In the treatment of sanitary sewer SCADA monitors flow rates, controls pumps on/off, and notifies staff of failures. SCADA is also essential for data collection. |
| SEECOM | Southeast Emergency Communication This entity is a regionalized central communications center that provides 911 response and dispatch services. The center consolidates the 911 services for Algonquin, Cary, and Crystal Lake and other members. |
| SSES | Sanitary Sewer Evaluation Survey Data collection and engineering interpretation to determine such factors as sanitary sewer capacity, hydraulics, and the effects of inflow/infiltration on the system. |
| St | State One of the geographic subdivisions of the United States. |
| STP | Sewer Treatment Plant Facility responsible for treating the Village's sanitary sewer flow and meeting the standards set by the Federal and State Environmental Agencies that regulate wastewater operations. |
| Twp | Township Local governmental entity that is the subdivision of a county. Multiple townships make up a county and multiple villages and unincorporated areas make up a township. |
| VHS | Vertical Helical Scan or Video Home System Widely used method of recording audio and video electrical signals onto magnetic tape. |
| WEFTEC | Water Environment Federation Technical and Exhibition Conference An annual, nationwide conference highlighting the wastewater industry. |
| W&S | Water and Sewer The two subdivisions of the Utility division. The water division is responsible for maintaining the water distribution system and providing water for residential and commercial use as well as fire fighting capabilities. The sewer division is responsible for maintaining the sanitary sewer collection systems, maintaining the Village's sanitary sewer lift stations, and treating the sanitary flow each day. |
| WSI | Water Safety Instructor American Red Cross certification issued to individuals who successfully complete the class to teach swimming and water safety courses. |
| WTP | Water Treatment Plant Facility responsible for processing the water that is provided to the Village residents and businesses while meeting the standards set by the Federal and State Environmental Agencies that regulate water operations. |
| WWTP | Waste Water Treatment Plant Facility responsible for treating the Village's sanitary sewer flow and meeting the standards set by the Federal and State Environmental Agencies that regulate wastewater operations. |

The mission of the people of Algonquin is to foster a harmonious, distinctive community with a strong sense of place, preserving its ecological and historical richness, providing a safe and comfortable environment through a responsible use of community resources, and developing ownership and pride in the community through significant citizen involvement in all civic, social, and cultural affairs.

To this end, we will provide for the needs of today, prepare for the demands of tomorrow, and remain mindful and respectful of the past.



VILLAGE OF ALGONQUIN

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